

UE-120601-SI



825 NE Multnomah, Suite 2000
Portland, Oregon 97232

April 30, 2012

VIA OVERNIGHT DELIVERY

Washington Utilities and Transportation Commission
P.O. Box 47250
1300 S. Evergreen Park Drive SW
Olympia, WA 98504-7250

Attention: David Danner
Executive Director and Secretary

Re: PacifiCorp's Commission Basis Report for period ending December 2011

Dear Mr. Danner:

Pursuant to WAC 480-100-257, PacifiCorp, d.b.a. Pacific Power & Light Company, hereby submits three copies of the 2011 Commission Basis report. This annual report summarizes actual and normalized results of operations for the twelve months ended December 31, 2011, as assigned and allocated to Washington electric utility operations. This report is based on recorded costs allocated using the West Control Area allocation methodology.

Please direct any informal questions to Carla Bird, at (503) 813-5269.

Sincerely,

William R. Griffith
Vice President, Regulation

Enclosures

RECEIVED
RECORDS MANAGEMENT
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STATE OF WASHINGTON
UTIL. AND TRAFFIC
COMMISSION



Washington Jurisdiction
RESULTS OF OPERATIONS

For Period Ended
December 31, 2011

PACIFICORP
State of Washington - Electric Utility
Actual, Adjusted & Normalized Results of Operations - West Control Area
Twelve Months Ended December 2011

	(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	279,564,147	21,077,700	300,641,847	2,614,704	303,256,551
3 Interdepartmental	-	-	-	-	-
4 Special Sales	45,159,513	2,280,466	47,439,979	285,244	47,725,223
5 Other Operating Revenues	22,425,424	(14,768,112)	7,657,313	(1,028,469)	6,628,844
6 Total Operating Revenues	347,149,084	8,590,054	355,739,139	1,871,479	357,610,618
7					
8 Operating Expenses:					
9 Steam Production	58,612,799	299,108	58,911,907	205,018	59,116,925
10 Nuclear Production	-	-	-	-	-
11 Hydro Production	7,029,373	(43,713)	6,985,659	118,918	7,104,578
12 Other Power Supply	99,995,167	7,917,265	107,912,432	(513,297)	107,399,135
13 Transmission	27,375,051	(68,833)	27,306,218	479,328	27,785,546
14 Distribution	11,883,193	14,135	11,897,328	249,252	12,146,580
15 Customer Accounting	7,447,531	7,021	7,454,553	43,552	7,498,104
16 Customer Service & Info	9,732,318	(8,960,988)	771,330	140	771,470
17 Sales	-	-	-	-	-
18 Administrative & General	9,969,271	19,160	9,988,431	(567,222)	9,421,209
19 Total O&M Expenses	232,044,702	(816,843)	231,227,859	15,688	231,243,547
20 Depreciation	39,300,646	(168,789)	39,131,857	111,731	39,243,588
21 Amortization	5,084,130	(13,590)	5,070,540	317,385	5,387,925
22 Taxes Other Than Income	18,148,970	(35,640)	18,113,330	1,524,925	19,638,255
23 Income Taxes - Federal	(15,894,385)	2,828,324	(13,066,061)	(7,317,374)	(20,383,435)
24 Income Taxes - State	-	-	-	-	-
25 Income Taxes - Def Net	25,303,046	(1,365,521)	23,937,525	8,379,191	32,316,716
26 Investment Tax Credit Adj.	-	-	-	-	-
27 Misc Revenue & Expense	(40,541)	39,265	(1,276)	(894,154)	(895,429)
28 Total Operating Expenses:	303,946,569	467,205	304,413,775	2,137,392	306,551,167
29					
30 Operating Rev For Return:	43,202,515	8,122,849	51,325,364	(265,913)	51,059,451
31					
32 Rate Base:					
33 Electric Plant In Service	1,502,150,935	47,157,840	1,549,308,775	10,464,150	1,559,772,926
34 Plant Held for Future Use	38,373	-	38,373	-	38,373
35 Misc Deferred Debits	19,474,850	(2,843,908)	16,630,942	(3,380,186)	13,250,756
36 Elec Plant Acq Adj	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-
38 Prepayments	1,962,476	(1,962,476)	(0)	-	(0)
39 Fuel Stock	6,274,699	(6,274,699)	(0)	-	(0)
40 Material & Supplies	7,269,576	(7,269,576)	0	-	0
41 Working Capital	3,332,376	(3,332,376)	(0)	-	(0)
42 Weatherization	1,973,745	-	1,973,745	-	1,973,745
43 Misc Rate Base	566	(566)	0	-	0
44 Total Electric Plant:	1,542,477,596	25,474,239	1,567,951,835	7,083,964	1,575,035,799
45					
46 Rate Base Deductions:					
47 Accum Prov For Deprec	(542,455,380)	(12,078,699)	(554,534,079)	938,876	(553,595,204)
48 Accum Prov For Amort	(38,275,323)	-	(38,275,323)	-	(38,275,323)
49 Accum Def Income Tax	(198,472,118)	(4,196,586)	(202,668,704)	(1,760,179)	(204,428,883)
50 Unamortized ITC	(656,552)	63,579	(592,974)	-	(592,974)
51 Customer Adv For Const	13,300	(235,332)	(222,032)	-	(222,032)
52 Customer Service Deposits	-	(3,109,275)	(3,109,275)	-	(3,109,275)
53 Misc Rate Base Deductions	(3,329,451)	1,142,498	(2,186,952)	(2,278,988)	(4,465,941)
54					
55 Total Rate Base Deductions	(783,175,524)	(18,413,816)	(801,589,340)	(3,100,291)	(804,689,632)
56					
57 Total Rate Base:	759,302,073	7,060,422	766,362,495	3,983,672	770,346,167
58					
59 Return on Rate Base	5.69%		6.70%		6.63%
60 Return on Equity	5.64%	1.930%	7.57%	-0.13%	7.43%
61					
62 TAX CALCULATION:					
63 Operating Revenue	52,611,176	9,585,652	62,196,828	795,904	62,992,732
64 Other Deductions	-	-	-	-	-
65 Interest (AFUDC)	(2,917,199)	-	(2,917,199)	-	(2,917,199)
66 Interest	22,575,498	(1,644,619)	20,930,878	108,802	21,039,680
67 Schedule "M" Additions	64,340,740	(3,255,209)	61,085,531	325,013	61,410,544
68 Schedule "M" Deductions	126,460,534	(105,863)	126,354,671	21,900,539	148,255,210
69 Income Before Tax	(29,166,916)	8,080,925	(21,085,991)	(20,888,424)	(41,974,415)
70					
71 State Income Taxes	-	-	-	-	-
72 Taxable Income	(29,166,916)	8,080,925	(21,085,991)	(20,888,424)	(41,974,415)
73					
74 Federal Income Taxes + Other	(15,894,385)	2,828,324	(13,066,061)	(7,317,374)	(20,383,435)

	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)
1 Operating Revenues:							
2 General Business Revenues	23,692,404	23,692,404	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	2,565,710	-	-	2,565,710	-	-	-
5 Other Operating Revenues	(15,796,580)	(5,036,466)	(8,883,682)	1,123,568	-	-	(3,000,000)
6 Total Operating Revenues	10,461,534	18,655,938	(8,883,682)	3,689,278	-	-	(3,000,000)
7							
8 Operating Expenses:							
9 Steam Production	504,126	-	12,949	491,177	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	75,205	-	5,695	-	-	-	69,511
12 Other Power Supply	7,403,967	-	(554,654)	7,993,932	-	-	(35,311)
13 Transmission	410,496	(72,839)	95,995	387,340	-	-	-
14 Distribution	263,387	-	263,387	-	-	-	-
15 Customer Accounting	50,573	-	74,044	-	-	-	(23,470)
16 Customer Service & Info	(8,960,848)	-	(8,960,848)	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	(548,062)	-	(657,789)	-	-	-	109,727
19 Total O&M Expenses	(801,155)	(72,839)	(9,721,222)	8,872,449	-	-	120,456
20 Depreciation	(57,058)	-	(46,596)	(408,770)	421,513	-	(23,205)
21 Amortization	303,795	-	-	-	-	-	303,795
22 Taxes Other Than Income	1,489,286	-	-	(35,640)	-	1,524,925	-
23 Income Taxes: Federal	(4,489,050)	5,810,847	228,692	(1,778,332)	(975,500)	(2,613)	(7,772,144)
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	7,013,670	344,056	17,688	110,058	897,781	(1,471,025)	7,115,112
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	(654,889)	(894,154)	31,579	-	-	-	7,685
28 Total Operating Expenses:	2,604,598	5,187,911	(9,489,658)	6,758,765	343,793	51,287	(248,300)
29							
30 Operating Rev For Return:	7,856,936	13,468,027	606,176	(3,070,487)	(343,793)	(51,287)	(2,751,700)
31							
32 Rate Base:							
33 Electric Plant In Service	57,621,991	-	(1,501,594)	(26,831,290)	-	-	85,954,874
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	(6,224,094)	-	-	-	-	-	(6,224,094)
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-
38 Prepayments	(1,962,476)	-	-	-	-	-	(1,962,476)
39 Fuel Stock	(6,274,699)	-	-	-	-	-	(6,274,699)
40 Material & Supplies	(7,269,576)	-	-	-	-	-	(7,269,576)
41 Working Capital	(3,332,376)	-	-	-	-	-	(3,332,376)
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	(566)	-	-	-	-	-	(566)
44 Total Electric Plant:	32,558,203	-	(1,501,594)	(26,831,290)	-	-	60,891,066
45							
46 Deductions:							
47 Accum Prov For Deprac	(11,139,824)	-	1,588,582	16,931,428	2,210,055	-	(31,869,889)
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	(5,956,765)	864,870	(17,688)	1,357,639	(448,890)	(5,067,008)	(2,645,687)
50 Unamortized ITC	63,579	-	-	63,579	-	-	-
51 Customer Adv For Const	(235,332)	-	-	-	-	-	(235,332)
52 Customer Service Deposits	(3,109,275)	-	-	-	-	-	(3,109,275)
53 Miscellaneous Deductions	(1,136,490)	(2,278,988)	139	-	-	-	1,142,359
54							
55 Total Deductions:	(21,514,108)	(1,414,119)	1,571,033	18,352,645	1,761,165	(5,067,008)	(36,717,825)
56							
57 Total Rate Base:	11,044,095	(1,414,119)	69,440	(8,478,645)	1,761,165	(5,067,008)	24,173,261
58							
59							
60 Estimated ROE impact	1.80%	3.42%	0.15%	-0.66%	-0.11%	0.06%	-1.01%
61 Estimated Price Change	(11,292,953)	(21,941,889)	(970,669)	3,884,605	779,196	(560,666)	7,516,471
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	10,381,556	19,622,931	852,556	(4,738,761)	(421,513)	(1,524,925)	(3,408,731)
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	(1,535,817)	-	-	-	-	(1,535,817)	-
70 Schedule "M" Additions	(2,930,196)	(2,113,930)	(806,964)	(52,188)	-	-	42,886
72 Schedule "M" Deductions	21,794,676	906,580	(607,814)	289,999	2,365,631	-	18,840,281
73 Income Before Tax	(12,807,499)	16,602,421	653,406	(5,080,948)	(2,787,144)	10,892	(22,206,125)
74							
76 State Income Taxes	-	-	-	-	-	-	-
77 Taxable Income	(12,807,499)	16,602,421	653,406	(5,080,948)	(2,787,144)	10,892	(22,206,125)
78							
79 Federal Income Taxes	(4,489,050)	5,810,847	228,692	(1,778,332)	(975,500)	(2,613)	(7,772,144)

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)
1 Operating Revenues:							
2 General Business Revenues	21,077,700	21,077,700	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	2,280,466	-	-	2,280,466	-	-	-
5 Other Operating Revenues	(14,768,112)	(5,884,430)	(8,883,682)	-	-	-	-
6 Total Operating Revenues	8,590,054	15,193,270	(8,883,682)	2,280,466	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	299,108	-	11,663	287,445	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	(43,713)	-	5,129	-	-	-	(48,842)
12 Other Power Supply	7,917,265	-	(852,618)	8,805,194	-	-	(35,311)
13 Transmission	(68,833)	(72,839)	4,007	-	-	-	-
14 Distribution	14,135	-	14,135	-	-	-	-
15 Customer Accounting	7,021	-	7,021	-	-	-	-
16 Customer Service & Info	(8,960,988)	-	(8,960,988)	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	19,160	-	(90,567)	-	-	-	109,727
19 Total O&M Expenses	(816,843)	(72,839)	(9,862,217)	9,092,638	-	-	25,574
20 Depreciation	(168,789)	-	-	(408,770)	263,186	-	(23,205)
21 Amortization	(13,590)	-	-	-	-	-	(13,590)
22 Taxes Other Than Income	(35,640)	-	-	(35,640)	-	-	-
23 Income Taxes: Federal	2,828,324	4,603,263	101,836	(2,348,482)	(92,115)	575,617	(11,795)
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	(1,365,521)	-	-	110,058	-	(1,471,025)	(4,554)
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	39,265	-	31,579	-	-	-	7,685
28 Total Operating Expenses:	467,205	4,530,424	(9,728,801)	6,409,804	171,071	(895,408)	(19,864)
29							
30 Operating Rev For Return:	8,122,849	10,662,847	845,119	(4,129,336)	(171,071)	895,408	19,884
31							
32 Rate Base:							
33 Electric Plant In Service	47,157,840	-	-	(26,831,290)	-	-	73,989,130
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	(2,843,908)	-	-	-	-	-	(2,843,908)
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-
38 Prepayments	(1,962,476)	-	-	-	-	-	(1,962,476)
39 Fuel Stock	(6,274,699)	-	-	-	-	-	(6,274,699)
40 Material & Supplies	(7,269,576)	-	-	-	-	-	(7,269,576)
41 Working Capital	(3,332,376)	-	-	-	-	-	(3,332,376)
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	(566)	-	-	-	-	-	(566)
44 Total Electric Plant:	25,474,239	-	-	(26,831,290)	-	-	52,305,529
45							
46 Deductions:							
47 Accum Prov For Deprec	(12,078,699)	-	-	16,931,428	(264,867)	-	(28,745,261)
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	(4,196,586)	-	-	1,357,639	-	(5,067,008)	(487,217)
50 Unamortized ITC	63,579	-	-	63,579	-	-	-
51 Customer Adv For Const	(235,332)	-	-	-	-	-	(235,332)
52 Customer Service Deposits	(3,109,275)	-	-	-	-	-	(3,109,275)
53 Miscellaneous Deductions	1,142,498	-	139	-	-	-	1,142,359
54							
55 Total Deductions:	(18,413,816)	-	139	18,352,645	(264,867)	(5,067,008)	(31,434,726)
56							
57 Total Rate Base:	7,060,422	-	139	(8,478,645)	(264,867)	(5,067,008)	20,870,803
58							
59							
60 Estimated ROE Impact	1.93%	2.89%	0.21%	-0.93%	-0.04%	0.30%	-0.29%
61 Estimated Price Change	(12,228,577)	(17,229,542)	(1,365,566)	5,595,547	242,785	(2,090,382)	2,618,580
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	9,585,652	15,266,110	946,955	(6,367,763)	(263,186)	-	3,536
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	(1,644,619)	-	-	-	-	(1,644,619)	-
70 Schedule "M" Additions	(3,255,209)	(2,113,930)	(655,994)	(52,188)	-	-	(433,097)
72 Schedule "M" Deductions	(105,863)	-	-	289,999	-	-	(395,862)
73 Income Before Tax	8,080,925	13,152,180	290,961	(6,709,950)	(263,186)	1,644,619	(33,699)
74							
76 State Income Taxes	-	-	-	-	-	-	-
77 Taxable Income	8,080,925	13,152,180	290,961	(6,709,950)	(263,186)	1,644,619	(33,699)
78							
79 Federal Income Taxes	2,828,324	4,603,263	101,836	(2,348,482)	(92,115)	575,617	(11,795)

	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)
1 Operating Revenues:							
2 General Business Revenues	2,614,704	2,614,704	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	285,244	-	-	285,244	-	-	-
5 Other Operating Revenues	(1,028,469)	847,964	-	1,123,568	-	-	(3,000,000)
6 Total Operating Revenues:	1,871,479	3,462,668	-	1,408,812	-	-	(3,000,000)
7							
8 Operating Expenses:							
9 Steam Production	205,018	-	1,286	203,732	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	118,918	-	565	-	-	-	118,353
12 Other Power Supply	(513,297)	-	297,964	(811,261)	-	-	-
13 Transmission	479,328	-	91,988	387,340	-	-	-
14 Distribution	249,252	-	249,252	-	-	-	-
15 Customer Accounting	43,552	-	67,022	-	-	-	(23,470)
16 Customer Service & Info	140	-	140	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	(567,222)	-	(567,222)	-	-	-	-
19 Total O&M Expenses	15,688	-	140,995	(220,189)	-	-	94,883
20 Depreciation	111,731	-	(46,596)	-	158,326	-	-
21 Amortization	317,385	-	-	-	-	-	317,385
22 Taxes Other Than Income	1,524,925	-	-	-	-	1,524,925	-
23 Income Taxes: Federal	(7,317,374)	1,207,584	126,856	570,150	(883,385)	(578,230)	(7,760,349)
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	8,379,191	344,056	17,688	-	897,781	-	7,119,666
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	(894,154)	(894,154)	-	-	-	-	-
28 Total Operating Expenses:	2,137,392	657,487	238,943	348,961	172,722	946,695	(228,416)
29							
30 Operating Rev For Return:	(265,913)	2,805,181	(238,943)	1,058,851	(172,722)	(946,695)	(2,771,584)
31							
32 Rate Base:							
33 Electric Plant In Service	10,464,150	-	(1,501,594)	-	-	-	11,965,744
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	(3,380,186)	-	-	-	-	-	(3,380,186)
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:	7,083,964	-	(1,501,594)	-	-	-	8,585,557
45							
46 Deductions:							
47 Accum Prov For Deprec	938,876	-	1,588,582	-	2,474,922	-	(3,124,629)
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	(1,760,179)	864,870	(17,688)	-	(448,890)	-	(2,158,470)
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	(2,278,988)	(2,278,988)	-	-	-	-	-
54							
55 Total Deductions:	(3,100,291)	(1,414,119)	1,570,894	-	2,026,032	-	(5,283,099)
56							
57 Total Rate Base:	3,983,672	(1,414,119)	69,301	-	2,026,032	-	3,302,459
58							
59							
60 Estimated ROE impact	-0.13%	0.73%	-0.06%	0.26%	-0.08%	-0.24%	-0.74%
61 Estimated Price Change	935,624	(4,712,347)	394,897	(1,710,942)	536,410	1,529,716	4,897,891
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	795,904	4,356,821	(94,399)	1,629,001	(158,326)	(1,524,925)	(3,412,267)
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	108,802	-	-	-	-	108,802	-
70 Schedule "M" Additions	325,013	-	(150,970)	-	-	-	475,983
72 Schedule "M" Deductions	21,900,539	906,580	(607,814)	-	2,365,631	-	19,236,142
73 Income Before Tax	(20,888,424)	3,450,241	362,445	1,629,001	(2,523,958)	(1,633,727)	(22,172,426)
74							
76 State Income Taxes	-	-	-	-	-	-	-
77 Taxable Income	(20,888,424)	3,450,241	362,445	1,629,001	(2,523,958)	(1,633,727)	(22,172,426)
78							
79 Federal Income Taxes	(7,317,374)	1,207,584	126,856	570,150	(883,385)	(578,230)	(7,760,349)

**PACIFICORP
RESULTS OF OPERATIONS**

USER SPECIFIC INFORMATION

STATE:	WASHINGTON
PERIOD:	DECEMBER 2011
FILE:	WA JAM 12 ME DECEMBER 2011
PREPARED BY:	Revenue Requirement Department
DATE:	April 23, 2012
TIME:	7:47:10 PM
TYPE OF AVG:	AMA
METHODOLOGY:	
FACTOR:	West Control Area
FERC:	Separate Jurisdiction
8 OR 12 CP:	12 Coincidental 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	1.616
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	47.50%	5.75%	2.73%
PREFERRED	0.30%	5.43%	0.02%
COMMON	52.20%	9.80%	5.12%
	<u>100.00%</u>		<u>7.86%</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.	

DECEMBER 2011 West Control Area
AMA

RESULTS OF OPERATIONS SUMMARY

Description of Account Summary:	Ref	UNADJUSTED RESULTS			WASHINGTON	WASHINGTON	WASHINGTON
		TOTAL	OTHER	WASHINGTON	ADJUSTMENTS	ADJ TOTAL	
1 Operating Revenues							
2 General Business Revenues	2.3	3,933,368,602	3,653,804,456	279,564,147	23,692,404	303,256,551	
3 Interdepartmental	2.3	0	0	0	0	0	
4 Special Sales	2.3	212,757,013	167,597,499	45,159,513	2,565,710	47,725,223	
5 Other Operating Revenues	2.4	268,585,345	246,159,921	22,425,424	(15,796,580)	6,628,844	
6 Total Operating Revenues	2.4	4,414,710,960	4,067,561,875	347,149,084	10,461,534	357,610,618	
7							
8 Operating Expenses:							
9 Steam Production	2.6	527,853,405	469,240,606	58,612,799	504,126	59,116,925	
10 Nuclear Production	2.7	0	0	0	0	0	
11 Hydro Production	2.9	40,715,215	33,685,843	7,029,373	75,205	7,104,578	
12 Other Power Supply	2.10	518,979,889	418,984,722	99,995,167	7,403,967	107,399,135	
13 Transmission	2.12	163,152,184	135,777,134	27,375,051	410,496	27,785,546	
14 Distribution	2.13	215,100,771	203,217,578	11,883,193	263,387	12,146,580	
15 Customer Accounts	2.14	95,943,790	88,496,259	7,447,531	50,573	7,498,104	
16 Customer Service	2.14	109,512,383	99,780,065	9,732,318	(8,960,848)	771,470	
17 Sales	2.15	0	0	0	0	0	
18 Administrative & General	2.16	153,386,639	143,417,368	9,969,271	(548,062)	9,421,209	
19							
20 Total O & M Expenses	2.16	1,824,644,276	1,592,599,574	232,044,702	(801,155)	231,243,547	
21							
22 Depreciation	2.18	538,526,724	499,226,078	39,300,646	(57,058)	39,243,588	
23 Amortization Expense	2.19	51,952,102	46,867,971	5,084,130	303,795	5,387,925	
24 Taxes Other Than Income	2.19	151,699,035	133,550,065	18,148,970	1,489,286	19,638,255	
25 Income Taxes - Federal	2.22	13,046,345	28,940,730	(15,894,385)	(4,489,050)	(20,383,435)	
26 Income Taxes - State	2.22	12,643,278	12,643,278	0	0	-	
27 Income Taxes - Def Net	2.21	482,315,070	457,012,024	25,303,046	7,013,670	32,316,716	
28 Investment Tax Credit Adj.	2.20	(1,874,204)	(1,874,204)	0	0	0	
29 Misc Revenue & Expense	2.6	(636,383)	(595,842)	(40,541)	(854,889)	(895,429)	
30							
31 Total Operating Expenses	2.22	3,072,316,243	2,768,369,674	303,946,569	2,604,598	306,551,167	
32							
33 Operating Revenue for Return		1,342,394,717	1,299,192,202	43,202,515	7,856,936	51,059,451	
34							
35 Rate Base:							
36 Electric Plant in Service	2.33	22,108,544,425	20,606,393,490	1,502,150,935	57,621,991	1,559,772,926	
37 Plant Held for Future Use	2.33	33,150,870	33,112,498	38,373	0	38,373	
38 Misc Deferred Debits	2.35	239,496,444	220,021,594	19,474,850	(6,224,094)	13,250,756	
39 Elec Plant Acq Adj	2.33	54,568,258	54,568,258	0	0	0	
40 Nuclear Fuel	2.33	0	0	0	0	0	
41 Prepayments	2.35	33,103,709	31,141,233	1,962,476	(1,962,476)	(0)	
42 Fuel Stock	2.34	205,879,089	199,604,390	6,274,699	(6,274,699)	(0)	
43 Material & Supplies	2.34	190,717,193	183,447,617	7,269,576	(7,269,576)	0	
44 Working Capital	2.35	38,780,337	35,447,961	3,332,376	(3,332,376)	(0)	
45 Weatherization Loans	2.34	603,916	(1,369,829)	1,973,745	0	1,973,745	
46 Miscellaneous Rate Base	2.36	5,649	5,082	566	(566)	0	
47							
48 Total Electric Plant		22,904,849,889	21,362,372,293	1,542,477,596	32,558,203	1,575,035,799	
49							
50 Rate Base Deductions:							
51 Accum Prov For Depr	2.40	(5,946,706,095)	(6,404,250,715)	(542,455,380)	(11,139,824)	(553,595,204)	
52 Accum Prov For Amort	2.41	(471,274,716)	(432,999,393)	(38,275,323)	0	(38,275,323)	
53 Accum Def Income Taxes	2.37	(3,091,066,959)	(2,892,594,841)	(198,472,118)	(5,956,765)	(204,428,883)	
54 Unamortized ITC	2.37	(4,992,915)	(4,336,363)	(656,552)	63,579	(592,974)	
55 Customer Adv for Const	2.36	(24,261,458)	(24,274,758)	13,300	(235,332)	(222,032)	
56 Customer Service Deposits	2.36	0	0	0	(3,109,275)	(3,109,275)	
57 Misc. Rate Base Deductions	2.36	(57,803,803)	(54,474,352)	(3,329,451)	(1,136,490)	(4,465,941)	
58							
59 Total Rate Base Deductions		(10,596,105,945)	(9,812,930,422)	(783,175,524)	(21,514,108)	(804,689,632)	
60							
61 Total Rate Base		12,308,743,944	11,549,441,871	759,302,073	11,044,095	770,346,167	
62							
63 Return on Rate Base				5.69%		6.63%	
64							
65 Return on Equity				5.64%		7.43%	
66 Net Power Costs		523,092,563		119,055,277		116,938,621	
67 100 Basis Points in Equity:							
68 Revenue Requirement Impact				6,097,780		6,186,472	
69 Rate Base Decrease				(63,807,241)		(56,239,731)	

DECEMBER 2011 West Control Area						UNADJUSTED RESULTS				
AMA						WASHINGTON				
FERC	DESCRIP	BUS	WCA	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL	
ACCT		FUNC	FACTOR							
238	500	Operation Supervision & Engineering								
239		P	SG		1,003	924	79	-	79	
240		P	CAGW		32,048	24,921	7,127	1	7,128	
241		P	CAGE		3,927,374	3,927,374	-	-	-	
242		P	JBG		15,431,187	12,131,990	3,299,197	5,374	3,304,571	
243		P	CAGE		-	-	-	-	-	
244				B2	19,391,612	16,085,208	3,306,404	5,375	3,311,779	
245										
246	501	Fuel Related								
247		P	SE		(56,721)	(52,442)	(4,278)	(12)	(4,290)	
248		P	SE		-	-	-	-	-	
249		P	SE		-	-	-	-	-	
250		P	CAGW		1,979,347	1,539,147	440,200	-	440,200	
251		P	CAGE		-	-	-	-	-	
252		P	CAEW		-	-	-	-	-	
253		P	CAEE		17,716,466	17,716,466	-	-	-	
254		P	JBE		1,341,418	1,051,976	289,442	(698)	288,744	
255		P	CAEE		-	-	-	-	-	
256		P	JBG		-	-	-	-	-	
257				B2	20,980,510	20,255,147	725,364	(710)	724,653	
258										
259	501NPC	Fuel Related								
260			SE		-	-	-	-	-	
261			SE		-	-	-	-	-	
262			SE		-	-	-	-	-	
263			CAGW		-	-	-	-	-	
264			CAGE		-	-	-	-	-	
265			CAEW		199,859,840	155,001,629	44,858,211	491,177	45,349,388	
266			CAEE		-	-	-	-	-	
267			JBE		-	-	-	-	-	
268			CAEE		-	-	-	-	-	
269			JBG		-	-	-	-	-	
270				B2	199,859,840	155,001,629	44,858,211	491,177	45,349,388	
271										
272		Total Fuel Related			220,840,350	175,256,776	45,583,574	490,467	46,074,041	
273										
274	502	Steam Expenses								
275		P	SG		-	-	-	-	-	
276		P	CAGW		1,011,088	786,226	224,862	-	224,862	
277		P	CAGE		33,394,682	33,394,682	-	-	-	
278		P	JBG		3,732,333	2,934,358	797,975	-	797,975	
279		P	CAGE		-	-	-	-	-	
280				B2	38,138,103	37,115,265	1,022,837	-	1,022,837	
281										
282	503	Steam From Other Sources								
283		P	SE		-	-	-	-	-	
284		P	CAEW		-	-	-	-	-	
285		P	CAEE		-	-	-	-	-	
286				B2	-	-	-	-	-	
287										
288	503NPC	Steam From Other Sources-NPC								
289			SE		-	-	-	-	-	
290			CAEW		-	-	-	-	-	
291			CAEE		-	-	-	-	-	
292				B2	-	-	-	-	-	
293										
294	505	Electric Expenses								
295		P	SG		-	-	-	-	-	
296		P	CAGW		61,416	47,757	13,659	-	13,659	
297		P	CAGE		4,113,617	4,113,617	-	-	-	
298		P	JBG		15,495	12,182	3,313	-	3,313	
299		P	CAGE		-	-	-	-	-	
300				B2	4,190,528	4,173,556	16,971	-	16,971	
301										
302	506	Misc. Steam Expense								
303		P	SG		-	-	-	-	-	
304		P	SE		-	-	-	-	-	
305		P	CAGW		1,289,796	1,002,950	286,846	-	286,846	
306		P	CAGE		63,689,362	63,689,362	-	-	-	
307		P	JBG		(12,271,999)	(9,648,238)	(2,623,761)	-	(2,623,761)	
308		P	CAGE		-	-	-	-	-	
309				B2	52,707,159	55,044,074	(2,336,915)	-	(2,336,915)	

DECEMBER 2011 West Control Area					UNADJUSTED RESULTS			WASHINGTON	
AMA	FERC	BUS	WCA	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
ACCT	DESCRIP	FUNC	FACTOR						
310									
311	507	Rents							
312		P	SG		-	-	-	-	-
313		P	CAGW		19,524	15,182	4,342	-	4,342
314		P	CAGE		30,301	30,301	-	-	-
315		P	JBG		227,829	179,119	48,710	-	48,710
316		P	CAGE		-	-	-	-	-
317				B2	277,654	224,602	53,052	-	53,052
318									
319	510	Maint Supervision & Engineering							
320		P	SG		-	-	-	-	-
321		P	CAGW		242,125	188,277	53,848	-	53,848
322		P	CAGE		5,693,150	5,693,150	-	-	-
323		P	JBG		430,025	338,086	91,940	-	91,940
324		P	CAGE		-	-	-	-	-
325				B2	6,365,300	6,219,513	145,787	-	145,787
326									
327									
328									
329	511	Maintenance of Structures							
330		P	SG		-	-	-	-	-
331		P	CAGW		441,300	343,156	98,144	-	98,144
332		P	CAGE		14,891,052	14,891,052	-	-	-
333		P	JBG		8,264,038	6,497,182	1,766,856	-	1,766,856
334		P	CAGE		-	-	-	-	-
335				B2	23,596,390	21,731,390	1,865,000	-	1,865,000
336									
337	512	Maintenance of Boiler Plant							
338		P	SG		-	-	-	-	-
339		P	CAGW		3,191,174	2,481,468	709,706	(45)	709,661
340		P	CAGE		80,085,220	80,085,220	-	-	-
341		P	JBG		25,851,801	20,324,670	5,527,130	8,329	5,535,460
342		P	CAGE		-	-	-	-	-
343				B2	109,128,194	102,891,358	6,236,836	8,284	6,245,120
344									
345	513	Maintenance of Electric Plant							
346		P	SG		-	-	-	-	-
347		P	CAGW		391,818	304,679	87,139	-	87,139
348		P	CAGE		31,213,531	31,213,531	-	-	-
349		P	JBG		8,293,459	6,520,312	1,773,146	-	1,773,146
350		P	CAGE		-	-	-	-	-
351				B2	39,898,808	38,038,523	1,860,285	-	1,860,285
352									
353	514	Maintenance of Misc. Steam Plant							
354		P	SG		-	-	-	-	-
355		P	CAGW		427,374	332,328	95,047	-	95,047
356		P	CAGE		9,318,887	9,318,887	-	-	-
357		P	JBG		3,573,047	2,809,127	763,920	-	763,920
358		P	CAGE		-	-	-	-	-
359				B2	13,319,308	12,460,342	858,966	-	858,966
360									
361		Total Steam Power Generation		B2	527,853,405	469,240,606	58,612,799	504,126	59,116,925

DECEMBER 2011 West Control Area						UNADJUSTED RESULTS				
AMA	FERC	DESCRIP	BUS	WCA	Ref	TOTAL	OTHER	WASHINGTON	WASHINGTON	ADJ TOTAL
ACCT			FUNC	FACTOR					ADJUSTMENT	
362	517	Operation Super & Engineering				-	-	-	-	-
363		P		SG		-	-	-	-	-
364						-	-	-	-	-
365						-	-	-	-	-
366	518	Nuclear Fuel Expense				-	-	-	-	-
367		P		SE		-	-	-	-	-
368						-	-	-	-	-
369						-	-	-	-	-
370						-	-	-	-	-
371	519	Coolants and Water				-	-	-	-	-
372		P		SG		-	-	-	-	-
373						-	-	-	-	-
374						-	-	-	-	-
375	520	Steam Expenses				-	-	-	-	-
376		P		SG		-	-	-	-	-
377						-	-	-	-	-
378						-	-	-	-	-
379						-	-	-	-	-
380						-	-	-	-	-
381	523	Electric Expenses				-	-	-	-	-
382		P		SG		-	-	-	-	-
383						-	-	-	-	-
384						-	-	-	-	-
385	524	Misc. Nuclear Expenses				-	-	-	-	-
386		P		SG		-	-	-	-	-
387						-	-	-	-	-
388						-	-	-	-	-
389	528	Maintenance Super & Engineering				-	-	-	-	-
390		P		SG		-	-	-	-	-
391						-	-	-	-	-
392						-	-	-	-	-
393	529	Maintenance of Structures				-	-	-	-	-
394		P		SG		-	-	-	-	-
395						-	-	-	-	-
396						-	-	-	-	-
397	530	Maintenance of Reactor Plant				-	-	-	-	-
398		P		SG		-	-	-	-	-
399						-	-	-	-	-
400						-	-	-	-	-
401	531	Maintenance of Electric Plant				-	-	-	-	-
402		P		SG		-	-	-	-	-
403						-	-	-	-	-
404						-	-	-	-	-
405	532	Maintenance of Misc Nuclear				-	-	-	-	-
406		P		SG		-	-	-	-	-
407						-	-	-	-	-
408						-	-	-	-	-
409		Total Nuclear Power Generation				-	-	-	-	-
410						-	-	-	-	-

DECEMBER 2011 West Control Area

AMA		WCA		UNADJUSTED RESULTS		WASHINGTON		
FERC	BUS	WCA	Ref	TOTAL	OTHER	WASHINGTON	WASHINGTON	
ACCT	DESCRIP	FUNC	FACTOR				ADJ TOTAL	
637	Summary of Production Expense by Factor							
638	S			(34,180,458)	(28,418,392)	(5,762,066)	2,708,054	
639	SG			46,841,971	43,145,554	3,696,416	3,265,104	
640	SE			(56,721)	(52,442)	(4,278)	(4,290)	
641	JBG			55,631,771	43,737,665	11,894,106	11,914,112	
642	TROJP			-	-	-	-	
643	JBE			5,647,187	4,428,675	1,218,511	289,384	
644	DGP			-	-	-	-	
645	DEU			-	-	-	-	
646	DEP			-	-	-	-	
647	CAGW			411,602,967	320,063,920	91,539,047	76,360,205	
648	CAGE			303,409,413	303,409,413	-	-	
649	CAEW			280,935,914	217,880,312	63,055,601	79,088,070	
650	CAEE			17,716,466	17,716,466	-	-	
651	SNPPS			-	-	-	-	
652	SNPPO			-	-	-	-	
653	DGU			-	-	-	-	
654	MC			-	-	-	-	
655	SSGCT			-	-	-	-	
656	SSECT			-	-	-	-	
657	SSGC			-	-	-	-	
658	SSGCH			-	-	-	-	
659	SSECH			-	-	-	-	
660	Total Production Expense by Factor			1,087,548,510	921,911,171	165,637,339	173,620,638	
661	560	Operation Supervision & Engineering						
662	T	SG		4,137,440	3,810,944	326,496	328,737	
663	T	JBG		-	-	-	3	
664	T	CAGW		700,498	544,710	155,788	156,236	
665	T	CAGE		851,718	851,718	-	-	
666			B2	5,689,657	5,207,373	482,284	484,976	
667								
668	561	Load Dispatching						
669	T	SG		8,744,500	8,054,450	690,050	693,827	
670	T	CAGW		19,746	15,354	4,391	4,391	
671	T	CAGE		984,306	984,306	-	-	
672			B2	9,748,552	9,054,110	694,442	698,218	
673	562	Station Expense						
674	T	SG		1,037,595	955,716	81,879	81,879	
675	T	JBG		19,758	15,534	4,224	4,224	
676	T	CAGW		463,143	360,142	103,001	103,001	
677	T	CAGE		1,126,898	1,126,898	-	-	
678			B2	2,647,395	2,458,290	189,105	189,105	
679								
680	563	Overhead Line Expense						
681	T	SG		1,250	1,152	99	99	
682	T	CAGW		21,877	17,012	4,865	4,865	
683	T	CAGE		235,924	235,924	-	-	
684			B2	259,051	254,087	4,964	4,964	
685								
686	564	Underground Line Expense						
687	T	SG		-	-	-	-	
688	T	CAGW		-	-	-	-	
689	T	CAGE		-	-	-	-	
690			B2	-	-	-	-	
691								
692	565	Transmission of Electricity by Others						
693	T	SG		-	-	-	-	
694	T	SE		-	-	-	-	
695	T	CAGW		-	-	-	-	
696	T	CAGE		-	-	-	-	
697	T	CAEW		-	-	-	-	
698	T	CAEE		-	-	-	-	
699			B2	-	-	-	-	
700								
701	565NPC	Transmission of Electricity by Others-NPC						
702		SG		-	-	-	-	
703		SE		-	-	-	-	
704		CAGW		96,671,030	75,171,734	21,499,296	21,886,636	
705		CAGE		-	-	-	-	
706		CAEW		-	-	-	-	
707		CAEE		-	-	-	-	
708			B2	96,671,030	75,171,734	21,499,296	21,886,636	
709								
710		Total Transmission of Electricity by Others		96,671,030	75,171,734	21,499,296	21,886,636	
711								
712	566	Misc. Transmission Expense						
713	T	SG		3,108,332	2,863,046	245,286	167,397	
714	T	CAGW		176,373	137,148	39,225	39,225	
715	T	CAGE		284,146	284,146	-	-	
716			B2	3,568,851	3,284,340	284,511	206,622	
717								
718	567	Rents - Transmission						
719	T	SG		(660)	(608)	(52)	(52)	
720	T	CAGW		986,952	767,458	219,495	219,495	
721	T	CAGE		1,563,261	1,563,261	-	-	
722			B2	2,549,553	2,330,111	219,443	219,443	
723								

DECEMBER 2011 West Control Area						UNADJUSTED RESULTS				
AMA						UNADJUSTED RESULTS			WASHINGTON	
FERC	DESCRIP	BUS	WCA	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL	
ACCT		FUNC	FACTOR							
1033	931	Rents								
1034		PTD	S		1,171,724	1,160,931	10,794	-	10,794	
1035		PTD	SO		5,442,956	5,073,138	369,818	-	369,818	
1036				B2	6,614,680	6,234,068	380,612	-	380,612	
1037										
1038	935	Maintenance of General Plant								
1039		G	S		491,932	456,377	35,555	(33)	35,522	
1040		CUST	CN		-	-	-	-	-	
1041		G	SO		23,868,212	22,246,502	1,621,710	432	1,622,142	
1042				B2	24,360,144	22,702,879	1,657,265	399	1,657,664	
1043										
1044		TOTAL ADMINISTRATIVE & GEN EXP		B2	153,386,639	143,417,368	9,969,271	(548,062)	9,421,209	
1045										
1046		Summary of A&G Expense by Factor								
1047		S			19,269,845	18,433,205	836,640	28,546	865,186	
1048		SO			132,269,173	123,282,229	8,986,945	(724,890)	8,262,054	
1049		SG			1,846,171	1,700,485	145,686	4,068	149,754	
1050		CN			-	-	-	-	-	
1051		CAGW			-	-	-	144,215	144,215	
1052		CAGE			1,449	1,449	-	-	-	
1053		Total A&G Expense by Factor		B2	153,386,639	143,417,368	9,969,271	(548,062)	9,421,209	
1054										
1055		TOTAL O&M EXPENSE		B2	1,824,644,276	1,592,599,574	232,044,702	(801,165)	231,243,547	

DECEMBER 2011 West Control Area						UNADJUSTED RESULTS			WASHINGTON	
AMA						TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref						
1133	403GV0	General Vehicles								
1134		G-SG	SG			-	-	-	-	-
1135						-	-	-	-	-
1136						-	-	-	-	-
1137	403MP	Mining Depreciation								
1138		P	CAEE			-	-	-	-	-
1139				B3		-	-	-	-	-
1140						-	-	-	-	-
1141	403EP	Experimental Plant Depreciation								
1142		P	DGP			-	-	-	-	-
1143		P	SG			-	-	-	-	-
1144						-	-	-	-	-
1145	4031	ARO Depreciation								
1146			S			-	-	-	-	-
1147						-	-	-	-	-
1148						-	-	-	-	-
1149						-	-	-	-	-
1150						-	-	-	-	-
1150		TOTAL DEPRECIATION EXPENSE		B3		538,526,724	499,226,078	39,300,646	(67,058)	39,243,588
1151										
1152		Summary of Depreciation Expense by Factor								
1153		S				162,749,880	148,863,813	13,886,067	(64,586)	13,821,481
1154		DGP				-	-	-	-	-
1155		DGU				-	-	-	-	-
1156		SG				188,640	173,754	14,886	-	14,886
1157		SO				15,055,656	14,032,709	1,022,947	-	1,022,947
1158		CN				1,703,491	1,585,063	118,428	-	118,428
1159		SE				-	-	-	-	-
1160		CAGW				87,927,483	68,372,721	19,554,762	(53,094)	19,501,668
1161		CAGE				248,883,402	248,883,402	-	-	-
1162		CAEW				-	-	-	-	-
1163		CAEE				18,451	18,451	-	-	-
1164		JBG				21,998,724	17,295,384	4,703,340	60,622	4,763,963
1165		JBE				997	782	215	-	215
1166		Total Depreciation Expense By Factor		B3		538,526,724	499,226,078	39,300,646	(67,058)	39,243,588
1167										
1168	404GP	Amort of LT Plant - Capital Lease Gen								
1169		I-SITUS	S			1,778,886	1,633,933	144,953	-	144,953
1170		I-SG	SG			-	-	-	-	-
1171		PTD	SO			1,288,680	1,201,121	87,559	-	87,559
1172		I-DGU	DGU			-	-	-	-	-
1173		CUST	CN			273,367	254,362	19,005	-	19,005
1174		I-SG	CAGW			-	-	-	-	-
1175		I-SG	CAGE			-	-	-	-	-
1176		I-DGP	DGP			-	-	-	-	-
1177				B4		3,340,933	3,089,417	251,516	-	251,516
1178										
1179	404SP	Amort of LT Plant - Cap Lease Steam								
1180		P	SG			-	-	-	-	-
1181		P	DGP			-	-	-	-	-
1182						-	-	-	-	-
1183						-	-	-	-	-
1184	404IP	Amort of LT Plant - Intangible Plant								
1185		I-SITUS	S			193,462	193,064	397	-	397
1186		P	SE			-	-	-	-	-
1187		I-SG	SG			5,074,256	4,673,834	400,422	-	400,422
1188		PTD	SO			15,520,231	14,465,719	1,054,512	-	1,054,512
1189		CUST	CN			5,799,140	5,395,978	403,162	-	403,162
1190		I-SG	CAGW			-	-	-	-	-
1191		I-SG	CAGE			-	-	-	-	-
1192		I-DGP	DGP			-	-	-	-	-
1193		I-SG	CAGE			-	-	-	-	-
1194		I-SG	CAGE			-	-	-	-	-
1195		I-SG	CAGW			13,100,861	10,187,275	2,913,585	-	2,913,585
1196		I-SG	CAGE			2,724,267	2,724,267	-	-	-
1197		P	JBG			3,518	2,766	752	-	752
1198		P	CAEW			-	-	-	-	-
1199		P	CAEE			35,422	35,422	-	-	-
1200		I-DGU	DGU			-	-	-	-	-
1201				B4		42,451,155	37,678,324	4,772,831	-	4,772,831
1202										
1203	404MP	Amort of LT Plant - Mining Plant								
1204		P	SE			-	-	-	-	-
1205						-	-	-	-	-
1206						-	-	-	-	-

DECEMBER 2011 West Control Area AMA						UNADJUSTED RESULTS			WASHINGTON	
FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL	
1363	41110	Deferred income Tax - Federal-CR								
1364		GP	S		(30,263,480)	(30,349,094)	85,613	(1,257,472)	(1,171,859)	
1365		DPW	CIAC		(14,673,990)	(13,710,904)	(963,086)	-	(963,086)	
1366		GP	SCHMDEXP		(234,421,709)	(217,314,063)	(17,107,646)	-	(17,107,646)	
1367		GP	SNP		(19,602,856)	(18,373,327)	(1,229,529)	42,129	(1,187,400)	
1368		PT	SG		(1,843,173)	(1,697,724)	(145,449)	11	(145,439)	
1369		PT	SNPD		(3,627,116)	(3,389,061)	(238,055)	7,511	(230,544)	
1370		LABOR	SO		(7,552,138)	(7,039,013)	(513,125)	268,538	(244,589)	
1371		IBT	TAXDEPR		-	-	-	-	-	
1372		CUST	JBG		-	-	-	(18,477)	(18,477)	
1373		CUST	BADDEBT		(1,670,977)	(1,433,881)	(237,096)	237,096	-	
1374		GP	GPS		(1,739,033)	(1,620,876)	(118,157)	118,157	-	
1375		P	TROJD		(5,054)	(3,928)	(1,126)	1,126	-	
1376		P	JBE		(6,975,284)	(5,470,205)	(1,505,079)	47,007	(1,458,072)	
1377		PT	CAGW		(1,284,340)	(998,708)	(285,633)	10,356	(275,276)	
1378		PT	CAGE		(970,213)	(970,213)	-	-	-	
1379		P	SE		-	-	-	-	-	
1380		P	CAEE		(2,904,038)	(2,904,038)	-	-	-	
1381				B7	(327,533,402)	(305,275,033)	(22,258,368)	(544,018)	(22,802,387)	
1382										
1383		TOTAL DEFERRED INCOME TAXES			B7	482,315,070	457,012,024	25,303,046	7,013,670	32,316,716
1384	SCHMAF	Additions - Flow Through								
1385		SCHMAF	S		-	-	-	-	-	
1386		SCHMAF	SNP		-	-	-	-	-	
1387		SCHMAF	SO		-	-	-	-	-	
1388		SCHMAF	SE		-	-	-	-	-	
1389		SCHMAF	TROJP		-	-	-	-	-	
1390		SCHMAF	DGP		-	-	-	-	-	
1391				B6	-	-	-	-	-	
1392										
1393	SCHMAF	Additions - Permanent								
1394		P	S		303	303	-	-	-	
1395		P	BADDEBT		-	-	-	-	-	
1396		P	JBE		45,136	35,397	9,739	-	9,739	
1397		P	SCHMDEXP		-	-	-	-	-	
1398		P	CAEE		69,284	69,284	-	-	-	
1399		P	CAGW		-	-	-	-	-	
1400		P	CAGE		-	-	-	-	-	
1401		LABOR	SNP		-	-	-	-	-	
1402		SCHMAP-SO	SO		9,365,366	8,729,042	636,324	(104,375)	531,949	
1403										
1404				B6	9,480,089	8,834,026	646,063	(104,375)	541,688	
1405										
1406	SCHMAT	Additions - Temporary								
1407		SCHMAT-SITUS	S		83,565,307	78,062,602	5,502,705	(2,549,301)	2,953,404	
1408		P	JBE		18,379,708	14,413,860	3,965,848	-	3,965,848	
1409		DPW	CIAC		38,665,618	36,127,910	2,537,708	-	2,537,708	
1410		SCHMAT-SNP	SNP		51,653,068	48,413,289	3,239,779	-	3,239,779	
1411		P	TROJD		13,316	10,350	2,966	(2,966)	-	
1412		P	CN		-	-	-	-	-	
1413		SCHMAT-SE	SE		-	-	-	-	-	
1414		P	SG		4,856,717	4,473,461	383,256	-	383,256	
1415		SCHMAT-GPS	GPS		4,582,312	4,270,970	311,342	(311,342)	-	
1416		SCHMAT-SO	SO		19,899,706	18,547,633	1,352,073	(632,644)	719,428	
1417		SCHMAT-SNP	SNPD		9,557,365	8,930,095	627,271	-	627,271	
1418		P	JBG		-	-	-	53,849	53,849	
1419		CUST	BADDEBT		4,402,986	3,778,243	624,743	-	624,743	
1420		P	CAGW		309,074	240,337	68,737	616,583	685,320	
1421		P	CAGE		1,137,899	1,137,899	-	-	-	
1422		SCHMAT-SE	CAEW		-	-	-	-	-	
1423		SCHMAT-SE	CAEE		7,652,070	7,652,070	-	-	-	
1424		BOOKDEPR	SCHMDEXP		617,695,737	572,617,488	45,078,249	-	45,078,249	
1425				B6	862,370,883	798,676,206	63,694,677	(2,825,821)	60,868,855	
1426										
1427		TOTAL SCHEDULE - M ADDITIONS			B6	871,850,972	807,510,233	64,340,740	(2,930,196)	61,410,544
1428										
1429	SCHMDF	Deductions - Flow Through								
1430		SCHMDF	S		-	-	-	-	-	
1431		SCHMDF	CAGW		-	-	-	-	-	
1432		SCHMDF	CAGE		-	-	-	-	-	
1433		SCHMDF	DGP		-	-	-	-	-	
1434		SCHMDF	DGU		-	-	-	-	-	
1435				B6	-	-	-	-	-	

DECEMBER 2011 West Control Area AMA						UNADJUSTED RESULTS			WASHINGTON	
FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL	
1436	SCHMDF	Deductions - Permanent								
1437		SCHMDP	S		-	-	-	-	-	
1438		P	SE		-	-	-	-	-	
1439		P	CAEW		-	-	-	-	-	
1440		P	CAEE		448,549	448,549	-	-	-	
1441		PTD	SNP		381,063	357,162	23,901	-	23,901	
1442		SCHMDP	JBE		23,723	18,604	5,119	-	5,119	
1443		P	SCHMDEXP		267,291	247,785	19,506	-	19,506	
1444		SCHMDP-SO	SO		16,024,752	14,935,960	1,088,792	(607,814)	480,977	
1445				B6	17,145,378	16,008,060	1,137,318	(607,814)	529,503	
1446										
1447	SCHMDT	Deductions - Temporary								
1448		GP	S		124,863,288	124,645,634	217,654	901,589	1,119,243	
1449		CUST	BADDEBT		-	-	-	-	-	
1450		CUST	CN		48,156	44,808	3,348	-	3,348	
1451		SCHMDT-SNP	SNP		68,752,021	64,439,763	4,312,258	-	4,312,258	
1452		DPW	SNPD		2,600,530	2,429,852	170,678	-	170,678	
1453		P	JBE		28,662,634	22,478,007	6,184,627	-	6,184,627	
1454		P	SE		3,146,578	2,909,250	237,328	-	237,328	
1455		SCHMDT-SG	SG		152,188,478	140,178,907	12,009,571	-	12,009,571	
1456		SCHMDT-GPS	GPS		96,035,313	89,510,255	6,525,058	-	6,525,058	
1457		SCHMDT-SO	SO		19,377,084	18,060,520	1,316,564	(328,818)	987,746	
1458		TAXDEPR	TAXDEPR		1,634,165,916	1,540,249,009	93,916,907	-	93,916,907	
1459		SCHMDT-SG	CAGW		1,929,988	1,500,765	429,223	21,589,091	22,018,314	
1460		SCHMDT-SG	CAGE		235,358	235,358	-	-	-	
1461		P	JBG		-	-	-	240,628	240,628	
1462		P	CAEE		1,926,483	1,926,483	-	-	-	
1463		P	TROJD		-	-	-	-	-	
1464				B6	2,133,931,827	2,008,608,611	125,323,216	22,402,491	147,725,707	
1465										
1466		TOTAL SCHEDULE - M DEDUCTIONS		B6	2,151,077,205	2,024,616,671	126,460,534	21,794,676	148,255,210	
1467										
1468		TOTAL SCHEDULE - M ADJUSTMENTS		B6	(1,279,226,233)	(1,217,106,439)	(62,119,794)	(24,724,872)	(86,844,666)	
1469										
1470										
1471	40911	State Income Taxes								
1472		IBT	IBT		12,941,086	12,941,086	-	-	-	
1473		Credits	IBT		-	-	-	-	-	
1474			CAGE		(297,808)	(297,808)	-	-	-	
1475			IBT		-	-	-	-	-	
1476		TOTAL STATE TAXES		B6	12,643,278	12,643,278	-	-	-	
1477										
1478										
1479		Calculation of Taxable Income:								
1480		Operating Revenues			4,414,710,960	4,067,561,875	347,149,084	10,461,534	357,610,618	
1481		Operating Deductions:								
1482		O & M Expenses			1,824,644,276	1,592,599,574	232,044,702	(801,155)	231,243,547	
1483		Depreciation Expense			538,526,724	499,226,078	39,300,646	(57,058)	39,243,588	
1484		Amortization Expense			51,952,102	46,867,971	5,084,130	303,795	5,387,925	
1485		Taxes Other Than Income			151,699,035	133,550,065	18,148,970	1,489,286	19,638,255	
1486		Interest & Dividends (AFUDC-Equity)			(46,510,051)	(43,592,851)	(2,917,199)	-	(2,917,199)	
1487		Misc Revenue & Expense			(636,383)	(595,842)	(40,541)	(854,889)	(895,429)	
1488		Total Operating Deductions			2,519,675,704	2,228,054,995	291,620,709	79,978	291,700,686	
1489		Other Deductions:								
1490		Interest Deductions			359,930,001	337,354,503	22,575,498	(1,535,817)	21,039,680	
1491		Interest on PCRBS			-	-	-	-	-	
1492		Schedule M Adjustments			(1,279,226,233)	(1,217,106,439)	(62,119,794)	(24,724,872)	(86,844,666)	
1493										
1494		Income Before State Taxes			255,879,022	285,045,938	(29,166,916)	(12,807,499)	(41,974,415)	
1495										
1496		State Income Taxes			12,643,278	12,643,278	-	-	-	
1497										
1498		Total Taxable Income			243,235,745	272,402,661	(29,166,916)	(12,807,499)	(41,974,415)	
1499										
1500		Tax Rate			35.0%	35.0%	35.0%	35.0%	35.0%	
1501										
1502		Federal Income Tax - Calculated			85,132,511	95,340,931	(10,208,421)	(4,482,824)	(14,691,045)	
1503										
1504		Adjustments to Calculated Tax:								
1505	40910	Fed. Credit	P	SE	(13,253)	(12,253)	(1,000)	-	(1,000)	
1506	40910	Fed. Credit	P	JBE	(24,678)	(19,353)	(5,325)	-	(5,325)	
1507	40910	Fed. Credit	P	SO	(36,303)	(33,836)	(2,467)	-	(2,467)	
1508	40910	Fed. Credit	P	SG	(71,942,648)	(66,265,475)	(5,677,173)	5,671,255	(5,918)	
1509	40910	Fed. Credit		CAGW	-	-	-	(5,677,681)	(5,677,681)	
1510	40910	Fed. Credit		CAEE	(69,284)	(69,284)	-	-	-	
1511		FEDERAL INCOME TAX			13,046,345	28,940,730	(15,894,385)	(4,469,050)	(20,383,435)	
1512										
1513		TOTAL OPERATING EXPENSES			3,072,316,243	2,768,369,674	303,946,569	2,604,598	306,551,167	

DECEMBER 2011 West Control Area AMA						UNADJUSTED RESULTS			WASHINGTON	
FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL	
1591	Summary of Steam Production Plant by Factor									
1592	S				-	-	-	(405,025)	(405,025)	
1593	JBG				1,046,422,596	822,696,819	223,725,776	3,054,556	226,780,332	
1594	JBE				-	-	-	-	-	
1595	SG				8,242,715	7,592,262	650,453	-	650,453	
1596	CAGW				254,242,589	197,699,934	56,542,655	(26,831,290)	29,711,365	
1597	CAGE				4,753,118,462	4,753,118,462	-	-	-	
1598	SSGCH				-	-	-	-	-	
1599	Total Steam Production Plant by Factor				B8	6,062,026,361	5,781,107,477	280,918,884	(24,181,759)	256,737,125
1600	320 Land and Land Rights									
1601	P		DGP		-	-	-	-	-	
1602	P		SG		-	-	-	-	-	
1603					-	-	-	-	-	
1604					-	-	-	-	-	
1605	321 Structures and Improvements									
1606	P		DGP		-	-	-	-	-	
1607	P		SG		-	-	-	-	-	
1608					-	-	-	-	-	
1609					-	-	-	-	-	
1610	322 Reactor Plant Equipment									
1611	P		DGP		-	-	-	-	-	
1612	P		SG		-	-	-	-	-	
1613					-	-	-	-	-	
1614					-	-	-	-	-	
1615	323 Turbogenerator Units									
1616	P		DGP		-	-	-	-	-	
1617	P		SG		-	-	-	-	-	
1618					-	-	-	-	-	
1619					-	-	-	-	-	
1620	324 Land and Land Rights									
1621	P		DGP		-	-	-	-	-	
1622	P		SG		-	-	-	-	-	
1623					-	-	-	-	-	
1624					-	-	-	-	-	
1625	325 Misc. Power Plant Equipment									
1626	P		DGP		-	-	-	-	-	
1627	P		SG		-	-	-	-	-	
1628					-	-	-	-	-	
1629					-	-	-	-	-	
1630					-	-	-	-	-	
1631	NP Unclassified Nuclear Plant - Acct 300									
1632	P		SG		-	-	-	-	-	
1633					-	-	-	-	-	
1634					-	-	-	-	-	
1635					-	-	-	-	-	
1636	Total Nuclear Production Plant									
1637					-	-	-	-	-	
1638					-	-	-	-	-	
1639					-	-	-	-	-	
1640	Summary of Nuclear Production Plant by Factor									
1641	DGP				-	-	-	-	-	
1642	DGU				-	-	-	-	-	
1643	SG				-	-	-	-	-	
1644					-	-	-	-	-	
1645	Total Nuclear Plant by Factor									
1646					-	-	-	-	-	
1647	330 Land and Land Rights									
1648	P		DGP		-	-	-	-	-	
1649	P		DGU		-	-	-	-	-	
1650	P		CAGW		20,142,394	15,662,797	4,479,597	-	4,479,597	
1651	P		CAGE		5,948,045	5,948,045	-	-	-	
1652	P		CAGW		-	-	-	-	-	
1653	P		CAGE		-	-	-	-	-	
1654				B8	26,090,439	21,610,842	4,479,597	-	4,479,597	
1655					-	-	-	-	-	
1656	331 Structures and Improvements									
1657	P		DGP		-	-	-	-	-	
1658	P		DGU		-	-	-	-	-	
1659	P		CAGW		101,483,517	78,913,941	22,569,576	-	22,569,576	
1660	P		CAGE		14,109,582	14,109,582	-	-	-	
1661	P		CAGW		-	-	-	-	-	
1662	P		CAGE		-	-	-	-	-	
1663				B8	115,593,099	93,023,523	22,569,576	-	22,569,576	
1664					-	-	-	-	-	

DECEMBER 2011 West Control Area						UNADJUSTED RESULTS			WASHINGTON	
AMA						TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref						
1744	341	Structures and Improvements								
1745		P	SG		-	-	-	-	-	-
1746		P	DGU		-	-	-	-	-	-
1747		P	CAGW		56,669,252	44,066,210	12,603,042	-	-	12,603,042
1748		P	CAGE		105,826,253	105,826,253	-	-	-	-
1749		P	CAGE		-	-	-	-	-	-
1750				B8	162,495,504	149,892,463	12,603,042	-	-	12,603,042
1751										
1752	342	Fuel Holders, Producers & Accessories								
1753		P	SG		-	-	-	-	-	-
1754		P	DGU		-	-	-	-	-	-
1755		P	CAGW		1,622,667	1,261,792	360,875	-	-	360,875
1756		P	CAGE		9,193,873	9,193,873	-	-	-	-
1757		P	CAGE		-	-	-	-	-	-
1758				B8	10,816,540	10,455,664	360,875	-	-	360,875
1759										
1760	343	Prime Movers								
1761		P	S		-	-	-	-	-	-
1762		P	DGU		-	-	-	-	-	-
1763		P	SG		-	-	-	-	-	-
1764		P	CAGW		939,962,261	730,917,971	209,044,290	-	-	209,044,290
1765		P	CAGE		1,555,359,792	1,555,359,792	-	-	-	-
1766		P	CAGE		-	-	-	-	-	-
1767				B8	2,495,322,053	2,286,277,763	209,044,290	-	-	209,044,290
1768										
1769	344	Generators								
1770		P	S		-	-	-	-	-	-
1771		P	DGU		-	-	-	-	-	-
1772		P	SG		-	-	-	-	-	-
1773		P	CAGW		142,776,459	111,023,478	31,752,981	-	-	31,752,981
1774		P	CAGE		210,032,013	210,032,013	-	-	-	-
1775		P	CAGE		-	-	-	-	-	-
1776				B8	352,808,472	321,055,491	31,752,981	-	-	31,752,981
1777										
1778	345	Accessory Electric Plant								
1779		P	SG		-	-	-	-	-	-
1780		P	DGU		-	-	-	-	-	-
1781		P	CAGW		86,139,440	66,982,333	19,157,108	-	-	19,157,108
1782		P	CAGE		159,760,269	159,760,269	-	-	-	-
1783		P	CAGE		-	-	-	-	-	-
1784				B8	245,899,709	226,742,602	19,157,108	-	-	19,157,108
1785										
1786										
1787										
1788	346	Misc. Power Plant Equipment								
1789		P	SG		-	-	-	-	-	-
1790		P	DGU		-	-	-	-	-	-
1791		P	CAGW		4,327,182	3,364,832	962,350	-	-	962,350
1792		P	CAGE		8,017,091	8,017,091	-	-	-	-
1793				B8	12,344,273	11,381,923	962,350	-	-	962,350
1794										
1795	347	Other Production ARO								
1796		P	S		-	-	-	-	-	-
1797					-	-	-	-	-	-
1798					-	-	-	-	-	-
1799	OP	Unclassified Other Prod Plant-Acct 300								
1800		P	S		-	-	-	-	-	-
1801		P	SG		300	276	24	-	-	24
1802		P	CAGW		-	-	-	-	-	-
1803		P	CAGE		(934,334)	(934,334)	-	-	-	-
1804					(934,034)	(934,057)	24	-	-	24
1805										
1806				B8	3,307,665,114	3,033,158,169	274,506,945	-	-	274,506,945
1807										
1808		Summary of Other Production Plant by Factor								
1809		S			-	-	-	-	-	-
1810		DGU			-	-	-	-	-	-
1811		SG			300	276	24	-	-	24
1812		CAGW			1,234,313,296	959,806,375	274,506,921	-	-	274,506,921
1813		CAGE			2,073,351,518	2,073,351,518	-	-	-	-
1814		SSGCT			-	-	-	-	-	-
1815		Total of Other Production Plant by Factor		B8	3,307,665,114	3,033,158,169	274,506,945	-	-	274,506,945
1816										
1817		Experimental Plant								
1818	103	Experimental Plant								
1819		P	DGP		-	-	-	-	-	-
1820					-	-	-	-	-	-
1821					-	-	-	-	-	-
1822		TOTAL PRODUCTION PLANT		B8	10,040,515,917	9,368,267,369	672,248,549	(8,610,196)	-	663,638,353

DECEMBER 2011 West Control Area						UNADJUSTED RESULTS			WASHINGTON	
AMA										
FERC	BUS	WCA	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL		
ACCT	DESCRIP	FUNC	FACTOR							
2192	Summary of General Plant by Factor									
2193	S			504,832,575	461,571,913	43,260,662	73,831	43,334,493		
2194	JBG			15,573,104	12,243,565	3,329,539	-	3,329,539		
2195	JBE			4,984	3,908	1,075	64,993,990	64,995,066		
2196	SG			138,684	127,740	10,944	-	10,944		
2197	SO			257,109,946	239,640,775	17,469,171	-	17,469,171		
2198	SE			-	-	-	-	-		
2199	CN			24,790,438	23,066,982	1,723,456	-	1,723,456		
2200	DEU			-	-	-	-	-		
2201	CAGW			47,558,746	36,981,849	10,576,897	-	10,576,897		
2202	CAGE			169,629,200	169,629,200	-	-	-		
2203	CAEW			-	-	-	-	-		
2204	CAEE			284,922,954	284,922,954	-	-	-		
2205	SSGCT			-	-	-	-	-		
2206	SSGCH			-	-	-	-	-		
2207	Less Capital Leases			(59,095,702)	(57,225,560)	(1,870,142)	-	(1,870,142)		
2208	Total General Plant by Factor			1,245,464,928	1,170,963,325	74,501,603	65,067,821	139,569,424		
2209	301	Organization		-	-	-	-	-		
2210		I-SITUS	S	-	-	-	-	-		
2211		PTD	SO	-	-	-	-	-		
2212		I-SG	CAGW	-	-	-	-	-		
2213		I-SG	CAGE	-	-	-	-	-		
2214		I-SG	SG	-	-	-	-	-		
2215				-	-	-	-	-		
2216	302	Franchise & Consent		-	-	-	-	-		
2217		I-SITUS	S	1,000,000	1,000,000	-	-	-		
2218		I-SG	SG	-	-	-	-	-		
2219		I-SG	CAGW	-	-	-	-	-		
2220		I-SG	CAGE	-	-	-	-	-		
2221		I-SG	CAGW	179,455,801	139,545,464	39,910,337	-	39,910,337		
2222		I-SG	CAGE	15,012,087	15,012,087	-	-	-		
2223		I-DGP	DGP	-	-	-	-	-		
2224		I-DGU	DGU	-	-	-	-	-		
2225				195,467,888	155,557,551	39,910,337	-	39,910,337		
2226				-	-	-	-	-		
2227	303	Miscellaneous Intangible Plant		-	-	-	-	-		
2228		I-SITUS	S	7,535,707	6,908,395	627,311	-	627,311		
2229		I-SG	SG	1,582,024	1,457,183	124,841	-	124,841		
2230		PTD	SO	375,775,875	350,244,023	25,531,852	-	25,531,852		
2231		P	SE	-	-	-	-	-		
2232		CUST	CN	120,953,953	112,545,112	8,408,841	-	8,408,841		
2233		I-SG	CAGW	69,449,485	54,004,165	15,445,320	-	15,445,320		
2234		I-SG	CAGE	52,509,854	52,509,854	-	-	-		
2235		P	JBG	49,017	38,537	10,480	-	10,480		
2236		P	CAEW	-	-	-	-	-		
2237		P	CAEE	3,558,855	3,558,855	-	-	-		
2238		I-SG	CAGE	-	-	-	-	-		
2239		I-SG	CAGE	-	-	-	-	-		
2240				631,414,770	581,266,124	50,148,646	-	50,148,646		
2241	303	Less Non-Utility Plant		-	-	-	-	-		
2242		I-SITUS	S	-	-	-	-	-		
2243				631,414,770	581,266,124	50,148,646	-	50,148,646		
2244	IP	Unclassified Intangible Plant - Acct 300		-	-	-	-	-		
2245		I-SITUS	S	-	-	-	-	-		
2246		I-SG	SG	-	-	-	-	-		
2247		I-DGU	DGU	-	-	-	-	-		
2248		PTD	SO	-	-	-	-	-		
2249				-	-	-	-	-		
2250				-	-	-	-	-		
2251	TOTAL INTANGIBLE PLANT			826,882,658	736,823,675	90,058,983	-	90,058,983		
2252				-	-	-	-	-		
2253	Summary of Intangible Plant by Factor									
2254	S			8,535,707	7,908,395	627,311	-	627,311		
2255	JBG			49,017	38,537	10,480	-	10,480		
2256	JBE			-	-	-	-	-		
2257	SG			1,582,024	1,457,183	124,841	-	124,841		
2258	SO			375,775,875	350,244,023	25,531,852	-	25,531,852		
2259	CN			120,953,953	112,545,112	8,408,841	-	8,408,841		
2260	CAGW			248,905,286	193,549,629	55,355,657	-	55,355,657		
2261	CAGE			67,521,941	67,521,941	-	-	-		
2262	CAEW			-	-	-	-	-		
2263	CAEE			3,558,855	3,558,855	-	-	-		
2264	SSGCT			-	-	-	-	-		
2265	SSGCH			-	-	-	-	-		
2266	SE			-	-	-	-	-		
2267	Total Intangible Plant by Factor			826,882,658	736,823,675	90,058,983	-	90,058,983		
2268	Summary of Unclassified Plant (Account 106)									
2269	DP			22,046,808	21,025,274	1,021,534	-	1,021,534		
2270	DS0			-	-	-	-	-		
2271	GP			2,163,358	2,021,451	141,907	-	141,907		
2272	HP			-	-	-	-	-		
2273	NP			-	-	-	-	-		
2274	OP			(934,034)	(934,057)	24	-	24		
2275	TP			100,616,784	99,872,461	744,323	-	744,323		
2276	TS0			-	-	-	-	-		
2277	IP			-	-	-	-	-		
2278	MP			-	-	-	-	-		
2279	SP			6,360,059	5,711,803	648,256	-	648,256		
2280	Total Unclassified Plant by Factor			130,252,976	127,696,933	2,556,043	-	2,556,043		
2281				-	-	-	-	-		
2282	TOTAL ELECTRIC PLANT IN SERVICE			22,108,544,425	20,606,393,490	1,502,150,935	57,621,991	1,659,772,926		

DECEMBER 2011 West Control Area									
AMA									
FERC	BUS	WCA	UNADJUSTED RESULTS				WASHINGTON		
ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
2424	165	Prepayments							
2425		DMSC	S		4,807,616	4,807,616	-	-	-
2426		GP	GPS		4,419,898	4,119,591	300,307	(300,307)	(0)
2427		PT	SG		1,919,909	1,768,404	151,505	(151,505)	-
2428		PT	CAGW		1,854,703	1,442,224	412,479	(412,479)	-
2429		PT	CAGE		396,579	396,579	-	-	-
2430		P	CAEW		4,055	-	910	(910)	-
2431		P	CAEE		3,551,339	3,551,339	-	-	-
2432		P	SE		-	-	-	-	-
2433		PTD	SO		16,149,611	15,052,336	1,097,275	(1,097,275)	(0)
2434		Total Prepayments		B15	33,103,709	31,141,233	1,962,476	(1,962,476)	(0)
2435									
2436	182M	Misc Regulatory Assets							
2437		DDS2	S		142,645,095	128,560,683	14,084,413	(3,084,248)	11,000,165
2438		DEFSG	SG		-	-	-	-	-
2439		P	CAGE		-	-	-	-	-
2440		P	CAGE		6,828,086	6,828,086	-	-	-
2441		DEFSG	CAGW		-	-	-	523,750	523,750
2442		DEFSG	JBG		-	-	-	-	-
2443		P	SE		10,608,209	9,808,093	800,116	(800,116)	(0)
2444		P	CAEW		-	-	-	-	-
2445		P	CAEE		(10,608,209)	(10,608,209)	-	-	-
2446		DDSO2	SO		8,799,356	8,201,489	597,867	(531,253)	66,614
2447				B11	158,272,537	142,780,141	15,482,395	(3,891,867)	11,590,529
2448									
2449	186M	Misc Deferred Debits							
2450		LABOR	S		15,408,661	15,402,794	5,868	(5,868)	(0)
2451		P	CAEW		-	-	-	-	-
2452		P	CAEE		-	-	-	-	-
2453		DEFSG	SG		20,757,301	19,119,290	1,638,010	(1,638,010)	(0)
2454		LABOR	SO		18,033	16,808	1,225	(1,225)	0
2455		P	SE		-	-	-	-	-
2456		DEFSG	CAGW		10,554,804	8,207,453	2,347,351	(957,781)	1,389,570
2457		DEFSG	CAGE		20,341,523	20,341,523	-	-	-
2458		P	CAEW		-	-	-	-	-
2459		P	CAEE		14,143,585	14,143,585	-	-	-
2460		P	JBE		-	-	-	270,657	270,657
2461		GP	EXCTAX		-	-	-	-	-
2462		Total Misc. Deferred Debits		B11	81,223,907	77,231,453	3,992,454	(2,332,228)	1,660,227
2463									
2464		Working Capital							
2465	CWC	Cash Working Capital							
2466		CWC	S		-	-	-	-	-
2467		CWC	SO		-	-	-	-	-
2468		CWC	SE		-	-	-	-	-
2469				B14	-	-	-	-	-
2470									
2471	OWC	Other Work. Cap.							
2472	131	Cash	GP	SNP	-	-	-	-	-
2473	135	Working Funds	GP	SG	-	-	-	-	-
2474	141	Other A/R	GP	SO	-	-	-	-	-
2475	143	Other A/R	GP	SO	57,045,902	53,169,955	3,875,947	(3,875,947)	(0)
2476	232	A/P	PTD	SE	(1,668,333)	(1,542,501)	(125,833)	125,833	-
2477	232	A/P	PTD	SO	(4,950,826)	(4,614,445)	(336,381)	336,381	-
2478	232	A/P	P	CAEE	(1,614,467)	(1,614,467)	-	-	-
2479	232	A/P	T	CAGE	(85,625)	(85,625)	-	-	-
2480	2533	Other Misc. Df. Crd	P	S	(911)	(911)	-	-	-
2481	2533	Other Misc. Df. Crd	P	SE	(1,087,263)	(1,005,257)	(82,006)	82,006	-
2482	2533	Other Misc. Df. Crd	P	CAEW	-	-	-	-	-
2483	2533	Other Misc. Df. Crd	P	CAEE	(5,408,916)	(5,408,916)	-	-	-
2484	230	Asset Retir. Oblig	P	SE	8,595	7,947	648	(648)	-
2485	230	Asset Retir. Oblig	P	CAEW	-	-	-	-	-
2486	230	Asset Retir. Oblig	P	CAEE	(2,542,137)	(2,542,137)	-	-	-
2487	230	Asset Retir. Oblig	P	S	-	-	-	-	-
2488	254105	ARO Reg Liability	P	S	-	-	-	-	-
2489	254105	ARO Reg Liability	P	SE	-	-	-	-	-
2490	254105	ARO Reg Liability	P	CAGE	(19,803)	(19,803)	-	-	-
2491	254105	ARO Reg Liability	P	CAEE	(895,878)	(895,878)	-	-	-
2492	2533	Cholla Reclamation	P	CAEE	-	-	-	-	-
2493				B14	38,780,337	35,447,961	3,332,376	(3,332,376)	(0)
2494									
2495		Total Working Capital			38,780,337	35,447,961	3,332,376	(3,332,376)	(0)

DECEMBER 2011 West Control Area

AMA

FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS			WASHINGTON	
					TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
2643	108SP	Steam Prod Plant	Accumulated Depr						
2644		P	S		-	-	-	-	-
2645		P	DGP		-	-	-	-	-
2646		P	DGU		-	-	-	-	-
2647		P	SG		-	-	-	-	-
2648		P	CAGW		(142,335,759)	(110,680,789)	(31,654,971)	16,931,428	(14,723,542)
2649		P	CAGE		(1,830,826,115)	(1,830,826,115)	-	-	-
2650		P	JBG		(490,017,925)	(385,251,800)	(104,766,125)	(52,157)	(104,818,283)
2651		P	CAGE		-	-	-	-	-
2652				B17	(2,463,179,799)	(2,326,758,703)	(136,421,096)	16,879,271	(119,541,825)
2653					-	-	-	-	-
2654	108NP	Nuclear Prod Plant	Accumulated Depr						
2655		P	DGP		-	-	-	-	-
2656		P	DGU		-	-	-	-	-
2657		P	SG		-	-	-	-	-
2658					-	-	-	-	-
2659					-	-	-	-	-
2660					-	-	-	-	-
2661	108HP	Hydraulic Prod Plant	Accum Depr						
2662		P	S		-	-	-	-	-
2663		P	DGP		-	-	-	-	-
2664		P	DGU		-	-	-	-	-
2665		P	CAGW		(215,538,939)	(167,603,839)	(47,935,099)	3,557,743	(44,377,357)
2666		P	CAGE		(50,496,346)	(50,496,346)	-	-	-
2667		P	CAGW		-	-	-	-	-
2668		P	CAGE		-	-	-	-	-
2669				B17	(266,035,285)	(218,100,186)	(47,935,099)	3,557,743	(44,377,357)
2670					-	-	-	-	-
2671	108OP	Other Production Plant - Accum	Depr						
2672		P	S		-	-	-	-	-
2673		P	DGU		-	-	-	-	-
2674		P	DGP		-	-	-	-	-
2675		P	SG		-	-	-	-	-
2676		P	CAGW		(223,483,077)	(173,781,229)	(49,701,848)	-	(49,701,848)
2677		P	CAGE		(216,050,612)	(216,050,612)	-	-	-
2678		P	CAGE		-	-	-	-	-
2679				B17	(439,533,689)	(389,831,841)	(49,701,848)	-	(49,701,848)
2680					-	-	-	-	-
2681	108EP	Experimental Plant - Accum	Depr						
2682		P	DGP		-	-	-	-	-
2683		P	SG		-	-	-	-	-
2684					-	-	-	-	-
2685					-	-	-	-	-
2686					-	-	-	-	-
2687					-	-	-	-	-
2688					-	-	-	-	-
2689					-	-	-	-	-
2690					-	-	-	-	-
2691					-	-	-	-	-
2692					-	-	-	-	-
2693					-	-	-	-	-
2694					-	-	-	-	-
2695					-	-	-	-	-
2696					-	-	-	-	-
2697					-	-	-	-	-
2698					-	-	-	-	-
2699					-	-	-	-	-
2700	108TP	Transmission Plant	Accumulated Depr						
2701		T	DGP		-	-	-	-	-
2702		T	DGU		-	-	-	-	-
2703		T	CAGW		(429,469,716)	(333,957,167)	(95,512,549)	(14,024)	(95,526,573)
2704		T	CAGE		(718,399,938)	(718,399,938)	-	-	-
2705		T	JBG		(46,498,252)	(36,556,898)	(9,941,354)	-	(9,941,354)
2706		T	SG		(2,026,699)	(1,866,767)	(159,932)	-	(159,932)
2707				B17	(1,196,394,606)	(1,090,780,771)	(105,613,835)	(14,024)	(105,627,859)
2708	108360	Land and Land Rights							
2709		DPW	S		(7,604,794)	(7,471,297)	(133,497)	-	(133,497)
2710				B17	(7,604,794)	(7,471,297)	(133,497)	-	(133,497)
2711					-	-	-	-	-
2712	108361	Structures and Improvements							
2713		DPW	S		(14,981,177)	(14,364,387)	(616,790)	-	(616,790)
2714				B17	(14,981,177)	(14,364,387)	(616,790)	-	(616,790)
2715					-	-	-	-	-
2716	108362	Station Equipment							
2717		DPW	S		(214,988,893)	(199,865,740)	(15,123,153)	-	(15,123,153)
2718				B17	(214,988,893)	(199,865,740)	(15,123,153)	-	(15,123,153)
2719					-	-	-	-	-

DECEMBER 2011 West Control Area

AMA		WCA		UNADJUSTED RESULTS			WASHINGTON		
FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
2720	108363	Storage Battery Equipment							
2721		DPW	S		-	-	-	-	-
2722				B17	-	-	-	-	-
2723									
2724	108364	Poles, Towers & Fixtures							
2725		DPW	S		(515,585,302)	(467,794,662)	(47,790,640)	-	(47,790,640)
2726				B17	(515,585,302)	(467,794,662)	(47,790,640)	-	(47,790,640)
2727									
2728	108365	Overhead Conductors							
2729		DPW	S		(278,461,424)	(250,135,793)	(28,325,631)	-	(28,325,631)
2730				B17	(278,461,424)	(250,135,793)	(28,325,631)	-	(28,325,631)
2731									
2732	108366	Underground Conduit							
2733		DPW	S		(127,727,618)	(117,338,495)	(10,389,123)	-	(10,389,123)
2734				B17	(127,727,618)	(117,338,495)	(10,389,123)	-	(10,389,123)
2735									
2736	108367	Underground Conductors							
2737		DPW	S		(294,757,564)	(285,814,817)	(8,942,747)	-	(8,942,747)
2738				B17	(294,757,564)	(285,814,817)	(8,942,747)	-	(8,942,747)
2739									
2740	108368	Line Transformers							
2741		DPW	S		(382,433,984)	(339,610,454)	(42,823,529)	-	(42,823,529)
2742				B17	(382,433,984)	(339,610,454)	(42,823,529)	-	(42,823,529)
2743									
2744	108369	Services							
2745		DPW	S		(179,260,111)	(161,866,607)	(17,393,503)	-	(17,393,503)
2746				B17	(179,260,111)	(161,866,607)	(17,393,503)	-	(17,393,503)
2747									
2748	108370	Meters							
2749		DPW	S		(73,182,238)	(71,357,240)	(1,824,997)	1,588,582	(236,415)
2750				B17	(73,182,238)	(71,357,240)	(1,824,997)	1,588,582	(236,415)
2751									
2752									
2753									
2754	108371	Installations on Customers' Premises							
2755		DPW	S		(7,826,942)	(7,543,713)	(283,229)	-	(283,229)
2756				B17	(7,826,942)	(7,543,713)	(283,229)	-	(283,229)
2757									
2758	108372	Leased Property							
2759		DPW	S		-	-	-	-	-
2760				B17	-	-	-	-	-
2761									
2762	108373	Street Lights							
2763		DPW	S		(27,455,625)	(25,318,972)	(2,136,653)	-	(2,136,653)
2764				B17	(27,455,625)	(25,318,972)	(2,136,653)	-	(2,136,653)
2765									
2766	108D00	Unclassified Dist Plant - Acct 300							
2767		DPW	S		-	-	-	-	-
2768									
2769									
2770	108DS	Unclassified Dist Sub Plant - Acct 300							
2771		DPW	S		-	-	-	-	-
2772									
2773									
2774	108DP	Unclassified Dist Sub Plant - Acct 300							
2775		DPW	S		2,028,372	1,855,443	172,930	-	172,930
2776					2,028,372	1,855,443	172,930	-	172,930
2777									
2778									
2779									
2780									
2781									
2782									
2783									
2784									
		TOTAL DISTRIBUTION PLANT DEPR		B17	(2,122,237,299)	(1,946,626,736)	(175,610,563)	1,588,582	(174,021,981)
		Summary of Distribution Plant Depr by Factor							
		S			(2,122,237,299)	(1,946,626,736)	(175,610,563)	1,588,582	(174,021,981)
		Total Distribution Depreciation by Factor		B17	(2,122,237,299)	(1,946,626,736)	(175,610,563)	1,588,582	(174,021,981)

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AMA		WCA		UNADJUSTED RESULTS					
FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
2785	108GP	General Plant Accumulated Depr							
2786		G-SITUS	S		(154,974,624)	(137,668,645)	(17,305,979)	-	(17,305,979)
2787		G-DGP	DGP		-	-	-	-	-
2788		G-DGU	DGU		-	-	-	-	-
2789		G-SG	SG		-	-	-	-	-
2790		CUST	CN		(7,634,901)	(7,104,115)	(530,786)	-	(530,786)
2791		PTD	SO		(76,794,745)	(71,576,975)	(5,217,770)	-	(5,217,770)
2792		P	SE		-	-	-	-	-
2793		G-SG	CAGW		(14,106,571)	(10,969,320)	(3,137,252)	-	(3,137,252)
2794		G-SG	CAGE		(43,874,109)	(43,874,109)	-	-	-
2795		P	JBG		(4,589,101)	(3,607,949)	(981,153)	-	(981,153)
2796		P	CAEW		-	-	-	-	-
2797		P	CAEE		(316,808)	(316,808)	-	-	-
2798		G-SG	CAGE		-	-	-	-	-
2799		G-SG	CAGE		-	-	-	-	-
2800				B17	(302,290,859)	(275,117,920)	(27,172,939)	-	(27,172,939)
2801									
2802									
2803	108MP	Mining Plant Accumulated Depr.							
2804		P	S		-	-	-	-	-
2805		P	CAEW		-	-	-	-	-
2806		P	CAEE		(157,034,559)	(157,034,559)	-	-	-
2807		P	JBE		-	-	-	(33,151,396)	(33,151,396)
2808				B17	(157,034,559)	(157,034,559)	-	(33,151,396)	(33,151,396)
2809	108MP	Less Centralia Situs Depreciation							
2810		P	S		-	-	-	-	-
2811				B17	(157,034,559)	(157,034,559)	-	(33,151,396)	(33,151,396)
2812									
2813	1081390	Accum Depr - Capital Lease							
2814		PTD	SO		-	-	-	-	-
2815					-	-	-	-	-
2816					-	-	-	-	-
2817		Remove Capital Leases			-	-	-	-	-
2818					-	-	-	-	-
2819					-	-	-	-	-
2820	1081399	Accum Depr - Capital Lease							
2821		P	S		-	-	-	-	-
2822		P	SE		-	-	-	-	-
2823					-	-	-	-	-
2824					-	-	-	-	-
2825		Remove Capital Leases			-	-	-	-	-
2826					-	-	-	-	-
2827					-	-	-	-	-
2828					-	-	-	-	-
2829		TOTAL GENERAL PLANT ACCUM DEPR		B17	(459,325,418)	(432,152,479)	(27,172,939)	(33,151,396)	(60,324,335)
2830									
2831									
2832									
2833		Summary of General Depreciation by Factor							
2834		S			(154,974,624)	(137,668,645)	(17,305,979)	-	(17,305,979)
2835		DGP			-	-	-	-	-
2836		DGU			-	-	-	-	-
2837		SE			-	-	-	-	-
2838		SO			(76,794,745)	(71,576,975)	(5,217,770)	-	(5,217,770)
2839		CN			(7,634,901)	(7,104,115)	(530,786)	-	(530,786)
2840		SG			-	-	-	-	-
2841		DEU			-	-	-	-	-
2842		CAGW			(14,106,571)	(10,969,320)	(3,137,252)	-	(3,137,252)
2843		CAGE			(43,874,109)	(43,874,109)	-	-	-
2844		CAEW			-	-	-	-	-
2845		CAEE			(157,351,366)	(157,351,366)	-	-	-
2846		SSGCT			-	-	-	-	-
2847		JBG			(4,589,101)	(3,607,949)	(981,153)	-	(981,153)
2848		Remove Capital Leases			-	-	-	-	-
2849		Total General Depreciation by Factor		B17	(459,325,418)	(432,152,479)	(27,172,939)	-	(27,172,939)
2850									
2851									
2852		TOTAL ACCUM DEPR - PLANT IN SERV		B17	(6,946,706,095)	(6,404,250,715)	(542,455,380)	(11,139,824)	(553,595,204)
2853	111SP	Accum Prov for Amort-Steam							
2854		P	CAGW		-	-	-	-	-
2855		P	CAGW		-	-	-	-	-
2856		P	CAGE		-	-	-	-	-
2857		P	SG		-	-	-	-	-
2858					-	-	-	-	-
2859					-	-	-	-	-
2860					-	-	-	-	-

DECEMBER 2011 West Control Area

AMA				UNADJUSTED RESULTS				WASHINGTON	
FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
2861	111GP	Accum Prov for Amort-General							
2862		G-SITUS	S		(16,475,212)	(14,944,904)	(1,530,308)	-	(1,530,308)
2863		CUST	CN		(2,861,226)	(2,662,311)	(198,915)	-	(198,915)
2864		I-SG	SG		-	-	-	-	-
2865		PTD	SO		(11,343,327)	(10,572,611)	(770,715)	-	(770,715)
2866		I-SG	CAGW		-	-	-	-	-
2867		I-SG	CAGE		-	-	-	-	-
2868		P	CAEW		-	-	-	-	-
2869		P	CAEE		-	-	-	-	-
2870		P	SE		-	-	-	-	-
2871				B18	(30,679,765)	(28,179,826)	(2,499,938)	-	(2,499,938)
2872									
2873									
2874	111HP	Accum Prov for Amort-Hydro							
2875		P	DGP		-	-	-	-	-
2876		P	DGU		-	-	-	-	-
2877		P	SG		-	-	-	-	-
2878		P	CAGW		(239,543)	(186,269)	(53,273)	-	(53,273)
2879		P	CAGE		(460,259)	(460,259)	-	-	-
2880		P	CAGE		-	-	-	-	-
2881				B18	(699,801)	(646,528)	(53,273)	-	(53,273)
2882									
2883									
2884	111IP	Accum Prov for Amort-Intangible Plant							
2885		I-SITUS	S		(1,119,941)	(1,118,031)	(1,910)	-	(1,910)
2886		I-DGP	DGP		-	-	-	-	-
2887		I-DGU	DGU		-	-	-	-	-
2888		P	CAEW		-	-	-	-	-
2889		P	CAEE		(1,456,702)	(1,456,702)	-	-	-
2890		P	SE		-	-	-	-	-
2891		I-SG	SG		(15,355,853)	(14,144,084)	(1,211,769)	-	(1,211,769)
2892		I-SG	CAGW		-	-	-	-	-
2893		I-SG	CAGE		-	-	-	-	-
2894		CUST	CN		(97,863,790)	(91,060,201)	(6,803,590)	-	(6,803,590)
2895		P	CAGE		-	-	-	-	-
2896		P	CAGE		-	-	-	-	-
2897		I-SG	CAGW		(42,851,904)	(33,321,792)	(9,530,112)	-	(9,530,112)
2898		I-SG	CAGE		(13,786,714)	(13,786,714)	-	-	-
2899		PTD	JBG		(15,872)	(12,479)	(3,393)	-	(3,393)
2900		PTD	SO		(267,444,373)	(249,273,036)	(18,171,337)	-	(18,171,337)
2901				B18	(439,895,150)	(404,173,038)	(35,722,111)	-	(35,722,111)
2902	111IP	Less Non-Utility Plant							
2903		NUTIL	OTH		-	-	-	-	-
2904				B18	(439,895,150)	(404,173,038)	(35,722,111)	-	(35,722,111)
2905									
2906	111390	Accum Amtr - Capital Lease							
2907		G-SITUS	S		(5,436,229)	(5,436,229)	-	-	-
2908		P	CAGE		(3,379,715)	(3,379,715)	-	-	-
2909		PTD	CAGW		(139,694)	(108,626)	(31,067)	102,620	71,553
2910		PTD	SO		1,053,108	981,555	71,553	-	71,553
2911					(7,902,529)	(7,943,015)	40,485	102,620	143,106
2912									
2913		Remove Capital Lease Amtr			7,902,529	7,943,015	(40,485)	(102,620)	(143,106)
2914									
2915									
2916									
2917									
2918									
2919									
2920									
2921		Summary of Amortization by Factor							
2922		S			(23,031,381)	(21,499,163)	(1,532,218)	-	(1,532,218)
2923		DGP			-	-	-	-	-
2924		DGU			-	-	-	-	-
2925		SE			-	-	-	-	-
2926		SO			(277,734,591)	(258,864,092)	(18,870,499)	-	(18,870,499)
2927		CN			(100,725,017)	(93,722,512)	(7,002,505)	-	(7,002,505)
2928		SSGCT			-	-	-	-	-
2929		JBG			(15,872)	(12,479)	(3,393)	-	(3,393)
2930		CAGW			(43,231,141)	(33,616,688)	(9,614,453)	102,620	(9,511,833)
2931		CAGE			(17,626,688)	(17,626,688)	-	-	-
2932		CAEW			-	-	-	-	-
2933		CAEE			(1,456,702)	(1,456,702)	-	-	-
2934		SG			(15,355,853)	(14,144,084)	(1,211,769)	-	(1,211,769)
2935		Less Capital Lease			7,902,529	7,943,015	(40,485)	(102,620)	(143,106)
2936		Total Provision For Amortization by Factor		B18	(471,274,716)	(432,999,393)	(38,275,323)	-	(38,275,323)

	3.1	3.2	3.3	3.4	3.5	3.6	
Total Normalized	Temperature Normalization	Revenue Normalization	Effective Price Change	SO2 Emission Allowances	REC Revenues	Wheeling Revenue	
1 Operating Revenues:							
2 General Business Revenues	23,692,404	(935,599)	12,370,783	12,257,221	-	-	
3 Interdepartmental	-	-	-	-	-	-	
4 Special Sales	-	-	-	-	-	-	
5 Other Operating Revenues	(5,036,466)	-	-	-	(5,746,714)	(171,349)	
6 Total Operating Revenues	18,655,938	(935,599)	12,370,783	12,257,221	(5,746,714)	(171,349)	
7							
8 Operating Expenses:							
9 Steam Production	-	-	-	-	-	-	
10 Nuclear Production	-	-	-	-	-	-	
11 Hydro Production	-	-	-	-	-	-	
12 Other Power Supply	-	-	-	-	-	-	
13 Transmission	(72,839)	-	-	-	-	(72,839)	
14 Distribution	-	-	-	-	-	-	
15 Customer Accounting	-	-	-	-	-	-	
16 Customer Service & Info	-	-	-	-	-	-	
17 Sales	-	-	-	-	-	-	
18 Administrative & General	-	-	-	-	-	-	
19 Total O&M Expenses	(72,839)	-	-	-	-	(72,839)	
20 Depreciation	-	-	-	-	-	-	
21 Amortization	-	-	-	-	-	-	
22 Taxes Other Than Income	-	-	-	-	-	-	
23 Income Taxes: Federal	5,810,847	(327,460)	3,589,898	4,290,027	(4,349)	(34,478)	
24 State	-	-	-	-	-	-	
25 Deferred Income Taxes	344,056	-	-	-	344,056	-	
26 Investment Tax Credit Adj.	-	-	-	-	-	-	
27 Misc Revenue & Expense	(894,154)	-	-	-	(894,154)	-	
28 Total Operating Expenses:	5,187,911	(327,460)	3,589,898	4,290,027	(554,447)	(107,317)	
29							
30 Operating Rev For Return:	13,468,027	(608,139)	8,780,884	7,967,193	(3,735,364)	(64,031)	
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	864,870	-	-	-	864,870	-	
50 Unamortized ITC	-	-	-	-	-	-	
51 Customer Adv For Const	-	-	-	-	-	-	
52 Customer Service Deposits	-	-	-	-	-	-	
53 Miscellaneous Deductions	(2,278,988)	-	-	-	(2,278,988)	-	
54							
55 Total Deductions:	(1,414,119)	-	-	-	(1,414,119)	-	
56							
57 Total Rate Base:	(1,414,119)	-	-	-	(1,414,119)	-	
58							
59							
60 Estimated ROE impact	3.425%	-0.153%	2.215%	2.010%	0.160%	-0.942%	-0.016%
61 Estimated Price Change	(21,941,889)	982,661	(14,188,576)	(12,873,775)	(1,075,503)	6,035,781	103,465
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	19,822,931	(935,599)	12,370,783	12,257,221	894,154	(5,746,714)	(98,510)
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	(2,113,930)	-	(2,113,930)	-	-	-	-
71 Schedule "M" Deductions	906,580	-	-	-	906,580	-	-
72 Income Before Tax	16,602,421	(935,599)	10,256,853	12,257,221	(12,426)	(5,746,714)	(98,510)
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	16,602,421	(935,599)	10,256,853	12,257,221	(12,426)	(5,746,714)	(98,510)
77							
78 Federal Income Taxes	5,810,847	(327,460)	3,589,898	4,290,027	(4,349)	(2,011,350)	(34,478)

	3.7	0	0	0	0.0	0	0
Ancillary Revenue	0	0	0	0	0	0	0
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	881,597	-	-	-	-	-	-
6 Total Operating Revenues	881,597	-	-	-	-	-	-
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	308,559	-	-	-	-	-	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	308,559	-	-	-	-	-	-
29							
30 Operating Rev For Return:	573,038	-	-	-	-	-	-
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	0.145%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
61 Estimated Price Change	(925,942)	-	-	-	-	-	-
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	881,597	-	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	881,597	-	-	-	-	-	-
73							
74 State income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	881,597	-	-	-	-	-	-
77							
78 Federal Income Taxes	308,559	-	-	-	-	-	-

	3.1	3.2	3.3	3.4	3.5	3.6
	Temperature	Revenue	Effective Price	SO2 Emission	REC Revenues	Wheeling
	Normalization	Normalization	Change	Allowances		Revenue
	Total Normalized					
1 Operating Revenues:						
2 General Business Revenues	21,077,700	(935,599)	12,370,783	9,642,517	-	-
3 Interdepartmental	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-
5 Other Operating Revenues	(5,884,430)	-	-	-	(5,746,714)	(137,716)
6 Total Operating Revenues	15,193,270	(935,599)	12,370,783	9,642,517	(5,746,714)	(137,716)
7						
8 Operating Expenses:						
9 Steam Production	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-
13 Transmission	(72,839)	-	-	-	-	(72,839)
14 Distribution	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-
19 Total O&M Expenses	(72,839)	-	-	-	-	(72,839)
20 Depreciation	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-
23 Income Taxes: Federal	4,603,263	(327,460)	3,589,898	3,374,881	(2,011,350)	(22,707)
24 State	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-
28 Total Operating Expenses:	4,530,424	(327,460)	3,589,898	3,374,881	(2,011,350)	(95,546)
29						
30 Operating Rev For Return:	10,662,847	(608,139)	8,780,884	6,267,636	(3,735,364)	(42,170)
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	2.690%	-0.153%	2.215%	1.581%	0.000%	-0.942%
61 Estimated Price Change	(17,229,542)	982,661	(14,188,576)	(10,127,548)	6,035,781	68,140
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	15,266,110	(935,599)	12,370,783	9,642,517	(5,746,714)	(64,876)
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	(2,113,930)	-	(2,113,930)	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-
72 Income Before Tax	13,152,180	(935,599)	10,256,853	9,642,517	(5,746,714)	(64,876)
73						
74 State Income Taxes	-	-	-	-	-	-
75						
76 Taxable Income	13,152,180	(935,599)	10,256,853	9,642,517	(5,746,714)	(64,876)
77						
78 Federal Income Taxes	4,603,263	(327,460)	3,589,898	3,374,881	(2,011,350)	(22,707)

	3.7	0	0	0	0.0	0	0
Ancillary Revenue	0	0	0	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%	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	-	-	-	-	-	-	-

	Total Normalized	3.1 Temperature Normalization	3.2 Revenue Normalization	3.3 Effective Price Change	3.4 SO2 Emission Allowances	3.5 REC Revenues	3.6 Wheeling Revenue
1 Operating Revenues:							
2 General Business Revenues	2,614,704	-	-	2,614,704	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	847,964	-	-	-	-	-	(33,633)
6 Total Operating Revenues	3,462,668	-	-	2,614,704	-	-	(33,633)
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	1,207,584	-	-	915,146	(4,349)	-	(11,772)
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	344,056	-	-	-	344,056	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	(894,154)	-	-	-	(894,154)	-	-
28 Total Operating Expenses:	657,487	-	-	915,146	(554,447)	-	(11,772)
29							
30 Operating Rev For Return:	2,805,181	-	-	1,699,558	554,447	-	(21,862)
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	864,870	-	-	-	864,870	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	(2,278,988)	-	-	-	(2,278,988)	-	-
54							
55 Total Deductions:	(1,414,119)	-	-	-	(1,414,119)	-	-
56							
57 Total Rate Base:	(1,414,119)	-	-	-	(1,414,119)	-	-
58							
59							
60 Estimated ROE impact	0.726%	0.000%	0.000%	0.425%	0.163%	0.000%	-0.005%
61 Estimated Price Change	(4,712,347)	-	-	(2,746,227)	(1,075,503)	-	35,325
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	4,356,821	-	-	2,614,704	894,154	-	(33,633)
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	906,580	-	-	-	906,580	-	-
72 Income Before Tax	3,450,241	-	-	2,614,704	(12,426)	-	(33,633)
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	3,450,241	-	-	2,614,704	(12,426)	-	(33,633)
77							
78 Federal Income Taxes	1,207,584	-	-	915,146	(4,349)	-	(11,772)

	3.7	0	0	0	00	0	0
Ancillary Revenue	0	0	0	0	0	0	0
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	881,597	-	-	-	-	-	-
6 Total Operating Revenues	881,597	-	-	-	-	-	-
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	308,559	-	-	-	-	-	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	308,559	-	-	-	-	-	-
29							
30 Operating Rev For Return:	573,038	-	-	-	-	-	-
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	0.143%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
61 Estimated Price Change	(925,942)	-	-	-	-	-	-
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	881,597	-	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	881,597	-	-	-	-	-	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	881,597	-	-	-	-	-	-
77							
78 Federal Income Taxes	308,559	-	-	-	-	-	-

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Revenue:							
Residential	440	RES	(935,599)	WA	Situs	(935,599)	3.1.1

Description of Adjustment

This restating adjustment normalizes residential revenues into results by comparing actual sales to temperature normalized sales. The commercial class has not been temperature normalized consistent with the Commission ruling in Docket No. UE-100749. Temperature normalization reflects weather or temperature patterns which can be measurably different than normal, defined as the average weather over a 20-year rolling time period (currently 1992 to 2011). The time period will be updated annually, dropping off the first year and adding the most recent.

**PacifiCorp
State of Washington
Results of Operations
12-Months Ended December 2011**

	A	B	C	D	E	F	G	H	I	J
	Total Revenue	Normalizing Adjustments ¹	Temperature Normalization	Total Restating Adjustments	Restating Adjusted Revenue	Price Change	Total Annualized Adjustments	Price Change	Total Pro Forma Adjustments	Total Washington Revenue
Residential	\$120,989,373	\$8,982,126	(\$935,599)	\$8,046,527	\$129,035,901	\$5,260,655	\$5,260,655	\$1,174,440	\$1,174,440	\$135,470,996
Commercial	\$101,044,120	\$1,937,325	\$0	\$1,937,325	\$102,981,445	\$3,019,643	\$3,019,643	\$920,130	\$920,130	\$106,921,218
Industrial	\$45,021,375	\$788,974	\$0	\$788,974	\$45,810,348	\$1,318,889	\$1,318,889	\$416,611	\$416,611	\$47,545,849
Irrigation	\$11,281,582	\$642,397	\$0	\$642,397	\$11,923,979	\$27,019	\$27,019	\$103,523	\$103,523	\$12,054,521
Public St & Hwy	\$1,227,696	\$19,961	\$0	\$19,961	\$1,247,657	\$16,310	\$16,310	\$0	\$0	\$1,263,967
Total Washington	\$279,564,147	\$12,370,783	(\$935,599)	\$11,435,183	\$290,999,330	\$9,642,517	\$9,642,517	\$2,614,704	\$2,614,704	\$303,256,551
Source / Formula	305 Report	Table 2 To 3.2	Customer Info. Services Table 3 To 3.1	B + C	A + D	Table 3 To 3.3	F	Table 3 To 3.3	H	E + G + I

¹ Adjustments back out Schedule 191 (System Benefits Charge) -\$8,819,537, Schedule 96 (Hydro Deferral Surcharge) -1,993,212, SMUD -\$302,833, BPA \$8,423,395, Acquisition Commitment \$1,154,477, Chehalis Deferral \$3,000,000, Revenue Accounting Adjustments \$10,908,993, and Irrigation Demand Charge Accrual -\$500.

PacifiCorp
State of Washington
Results of Operations
12-Months Ended December 2011
KWWhs

	A	B	C
	Total kWWhs	Total Adjustments ¹ kWWhs	Total Adjusted KWWhs
Residential	1,625,728,048	(12,437,972)	1,613,290,076
Commercial	1,421,850,521	0	1,421,850,521
Industrial	797,951,457	0	797,951,457
Irrigation	150,078,836	0	150,078,836
Public St & Hwy	10,253,813	0	10,253,813
Total Washington	4,005,862,675	(12,437,972)	3,993,424,703
Source / Formula	305 Report	Table 2	A + B

¹ Temperature normalization (15,075,253) kWWh.

PacifiCorp
Results of Operations
12-Months Ended December 2011
Table 2

	Average Customers	Booked kWhs	Restating Temperature Adjustments ¹ kWhs	Total Adjustments kWhs	Adjusted kWhs	Booked Revenues \$	Restating Adjustments ¹ \$	Annualized Adjustments \$	Pro Forma Adjustments \$	Total Adjustments	Adjusted Revenue
Residential											
02RES00016	99,848	1,560,017,513	-11,689,670	-11,689,670	1,548,327,843	\$121,451,126	\$1,264,915	\$5,018,665	\$1,125,531	\$7,409,111	\$128,860,237
02RES00017	4,023	64,730,742	-734,867	-734,867	61,995,875	\$4,999,968	\$33,469	\$230,377	\$46,382	\$310,228	\$5,310,196
02RES00018	87	2,263,777	-13,435	-13,435	2,250,342	\$194,992	\$2,041	\$7,138	\$1,799	\$10,978	\$205,970
02RES0018X	19	445,283	0	0	445,283	\$37,738	\$616	\$1,181	\$348	\$2,145	\$39,883
02NETMT135	27	492,704	0	0	492,704	\$41,116	\$666	\$1,350	\$380	\$2,396	\$43,512
Subtotal	104,004	1,627,950,019	-12,437,972	-12,437,972	1,615,512,047	\$126,724,939	\$1,301,708	\$5,258,711	\$1,174,440	\$7,734,859	\$134,459,798
02OALTO15R	1,164	1,080,028	0	0	1,080,028	\$153,950	\$1,261	\$1,945	\$0	\$3,206	\$157,156
Subtotal	1,164	1,080,028	0	0	1,080,028	\$153,950	\$1,261	\$1,945	\$0	\$3,206	\$157,156
AGA	0	0	0	0	0	\$0	\$0	\$0	\$0	\$0	\$0
Chetahis Deferral	0	0	0	0	0	-\$1,320,000	\$1,320,000	\$0	\$0	\$1,320,000	\$0
Rev Adjustment	0	0	0	0	0	-\$5,418,956	\$5,418,956	\$0	\$0	\$5,418,956	\$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
BPA Balance Acct.	0	0	0	0	0	-\$133,021	\$133,021	\$0	\$0	\$133,021	\$0
SMUD	0	0	0	0	0	\$128,419	-\$128,419	\$0	\$0	-\$128,419	\$0
Unbilled Sales	0	-3,302,000	0	0	-3,302,000	\$854,000	\$0	\$0	\$0	\$0	\$854,000
Total	105,169	1,625,728,048	-12,437,972	-12,437,972	1,613,290,076	\$120,989,373	\$8,046,527	\$5,260,655	\$1,174,440	\$14,481,622	\$135,470,996
Commercial											
02GNSV0024	17,855	521,842,964	0	0	521,842,964	\$42,988,099	-\$1,383,925	\$1,285,652	\$377,923	\$279,650	\$43,267,749
02GNSV024F	118	1,282,159	0	0	1,282,159	\$154,589	-\$3,843	\$4,509	\$1,368	\$2,034	\$156,623
02GNSV24FP	21	307,274	0	0	307,274	\$110,057	-\$435	\$793	\$981	\$7,209	\$117,267
Subtotal	18,064	523,432,397	0	0	523,432,397	\$43,252,745	-\$1,387,333	\$1,290,954	\$80,272	\$283,893	\$43,536,638
02LGSV0036	913	754,964,615	0	0	754,964,615	\$52,395,345	-\$1,532,719	\$1,479,671	\$461,213	\$408,163	\$52,803,510
Subtotal	913	754,964,615	0	0	754,964,615	\$52,395,345	-\$1,532,719	\$1,479,671	\$461,213	\$408,163	\$52,803,510
02LGSV048T	26	141,957,160	0	0	141,957,160	\$8,969,763	-\$289,593	\$245,088	\$78,645	\$34,141	\$9,003,904
Subtotal	26	141,957,160	0	0	141,957,160	\$8,969,763	-\$289,593	\$245,088	\$78,645	\$34,141	\$9,003,904
02OALTO15N	1,368	2,235,230	0	0	2,235,230	\$308,393	-\$4,650	\$3,736	\$0	-\$914	\$307,479
02RCFL0054	28	244,119	0	0	244,119	\$22,158	-\$842	\$198	\$0	-\$948	\$21,310
Subtotal	1,397	2,479,349	0	0	2,479,349	\$330,551	-\$5,492	\$3,930	\$0	-\$1,562	\$328,989
AGA	0	0	0	0	0	\$642,177	\$0	\$0	\$0	\$0	\$642,177
Chetahis Deferral	0	0	0	0	0	-\$1,020,000	\$1,020,000	\$0	\$0	\$1,020,000	\$0
Rev Adjustment	0	0	0	0	0	-\$3,084,534	\$3,084,534	\$0	\$0	\$3,084,534	\$0
Acquisition Commitment	0	0	0	0	0	-\$1,154,477	\$1,154,477	\$0	\$0	\$1,154,477	\$0
Centralia Refund	0	0	0	0	0	\$0	\$0	\$0	\$0	\$0	\$0
Merger Credit	0	0	0	0	0	\$1	-\$1	\$0	\$0	-\$1	\$0
BPA Balance Acct.	0	0	0	0	0	-\$4,392	\$4,392	\$0	\$0	\$4,392	\$0
SMUD	0	0	0	0	0	\$110,940	-\$110,940	\$0	\$0	-\$110,940	\$0
Unbilled Sales	0	-993,000	0	0	-993,000	\$606,000	\$0	\$0	\$0	\$0	\$606,000
Total	20,409	1,421,850,521	0	0	1,421,850,521	\$101,044,120	-\$1,937,325	\$3,019,643	\$920,130	\$5,877,098	\$106,921,218
Industrial											
02GNSV0024	456	17,362,596	0	0	17,362,596	\$1,466,071	-\$43,541	\$45,448	\$12,935	\$14,842	\$1,480,913
02GNSV024F	4	33,312	0	0	33,312	\$7,513	-\$100	\$212	\$67	\$179	\$7,692
02GNSV24FP	1	4,839	0	0	4,839	\$1,019	\$7	\$12	\$17	\$33	\$1,055
Subtotal	461	17,400,758	0	0	17,400,758	\$1,475,503	-\$43,634	\$45,671	\$13,019	\$15,056	\$1,490,360
02LGSV0036	141	117,979,112	0	0	117,979,112	\$8,584,110	-\$278,894	\$237,195	\$75,271	\$33,572	\$8,617,683
Subtotal	141	117,979,112	0	0	117,979,112	\$8,584,110	-\$278,894	\$237,195	\$75,271	\$33,572	\$8,617,683
02PRSV47TM	1	1,379,000	0	0	1,379,000	\$234,625	-\$2,813	\$7,349	\$2,107	\$6,043	\$241,269
02LGSV048M	32	669,855,750	0	0	669,855,750	\$37,359,595	-\$1,366,506	\$1,028,435	\$326,214	-\$11,857	\$37,347,738
02LGSV048T	0	0	0	0	0	\$0	\$0	\$0	\$0	\$0	\$0
Subtotal	33	671,234,750	0	0	671,234,750	\$37,594,220	-\$1,369,319	\$1,035,784	\$328,321	-\$3,214	\$37,589,006
02OALTO15N	58	150,837	0	0	150,837	\$19,722	-\$361	\$239	\$0	-\$122	\$19,600
Subtotal	58	150,837	0	0	150,837	\$19,722	-\$361	\$239	\$0	-\$122	\$19,600
AGA	0	0	0	0	0	\$0	\$0	\$0	\$0	\$0	\$0
Chetahis Deferral	0	0	0	0	0	-\$510,000	\$510,000	\$0	\$0	\$510,000	\$0
Rev Adjustment	0	0	0	0	0	-\$2,034,538	\$2,034,538	\$0	\$0	\$2,034,538	\$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
Acquisition Commitment	0	0	0	0	0	\$0	\$0	\$0	\$0	\$0	\$0
BPA Balance Acct.	0	0	0	0	0	-\$116	\$116	\$0	\$0	\$116	\$0
SMUD	0	0	0	0	0	\$63,473	-\$63,473	\$0	\$0	-\$63,473	\$0
Unbilled Sales	0	-8,814,000	0	0	-8,814,000	\$171,000	\$0	\$0	\$0	\$0	-\$171,000
Total	693	797,951,457	0	0	797,951,457	\$45,021,375	\$788,974	\$1,318,889	\$416,611	\$2,524,474	\$47,545,849

PacifiCorp
Results of Operations
12-Months Ended December 2011
Table 2

	Average Customers	Booked kWhs	Restating		Adjusted kWhs	Booked Revenues \$	Restating Adjustments ¹ \$	Annualized Adjustments \$	Pro Forma Adjustments \$	Total Adjustments	Adjusted Revenue
			Temperature Adjustments ¹ kWhs	Total Adjustments kWhs							
Irrigation											
02APSV0M40	4,848	140,894,877	0	0	140,894,877	\$10,858,268	\$227,083	\$20,380	\$97,858	\$145,321	\$11,203,589
02APSV0M0X	405	8,201,959	0	0	8,201,959	\$661,241	-\$25,015	\$6,638	\$2,665	-\$12,711	\$648,530
Subtotal	5,253	149,796,836	0	0	149,796,836	\$11,519,508	\$202,069	\$27,019	\$103,523	\$132,610	\$11,852,119
AGA	0	0	0	0	0	\$185,402	\$0	\$0	\$0	\$0	\$185,402
Irrigation Demand Charge	0	0	0	0	0	\$500	-\$500	\$0	\$0	-\$500	\$0
Chehalis Deferral	0	0	0	0	0	-\$120,000	\$120,000	\$0	\$0	\$120,000	\$0
Rev Adjustment	0	0	0	0	0	-\$348,912	\$348,912	\$0	\$0	\$348,912	\$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
BPA Balancing Acct	0	0	0	0	0	\$3,846	-\$3,846	\$0	\$0	-\$3,846	\$0
BPA Adjustment Fee	0	0	0	0	0	\$24,338	-\$24,338	\$0	\$0	-\$24,338	\$0
Unbilled Sales	0	282,000	0	0	282,000	\$17,660	\$0	\$0	\$0	\$0	\$17,660
Total	5,253	150,078,836	0	0	150,078,836	\$11,281,582	\$642,397	\$27,019	\$103,523	\$772,938	\$12,054,521
Public Street & Highway Lighting											
02COSL0052	18	324,651	0	0	324,651	\$52,183	-\$1,068	\$638	\$0	-\$430	\$51,753
02CJSL033F	109	3,528,436	0	0	3,528,436	\$349,808	-\$9,562	\$3,080	\$0	-\$6,482	\$243,326
02CJSL033M	96	1,149,493	0	0	1,149,493	\$80,217	-\$3,115	\$1,190	\$0	-\$1,925	\$78,292
02HPSV0051	155	3,313,583	0	0	3,313,583	\$665,246	-\$12,260	\$8,493	\$0	-\$3,767	\$661,478
02MVSL0057	41	1,963,650	0	0	1,963,650	\$241,205	-\$6,087	\$2,908	\$0	-\$3,179	\$238,027
02CFRD0012	0	0	0	0	0	\$21	\$0	\$0	\$0	\$0	\$21
Sub Total	419	10,279,813	0	0	10,279,813	\$1,288,759	-\$32,093	\$16,310	\$0	-\$15,783	\$1,272,967
AGA	0	0	0	0	0	\$0	\$0	\$0	\$0	\$0	\$0
Chehalis Deferral	0	0	0	0	0	-\$30,000	\$30,000	\$0	\$0	\$30,000	\$0
Rev Adjustment	0	0	0	0	0	-\$22,054	\$22,054	\$0	\$0	\$22,054	\$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
Unbilled Sales	0	26,000	0	0	26,000	-\$9,000	\$0	\$0	\$0	\$0	-\$9,000
Total	419	10,253,813	0	0	10,253,813	\$1,227,696	\$19,961	\$16,310	\$0	\$36,271	\$1,263,967
Total	11,934	4,005,862,675	-12,437,972	-12,437,972	3,993,424,703	\$279,566,147	\$11,435,183	\$9,642,517	\$2,614,704	\$23,692,404	\$303,256,551

¹ Temperature normalization.

² Removes Schedule 98 (BPA), Schedule 96 (Hydro Deferral Surcharge), Schedule 191 (System Benefits Charge), SMUD, Centralia Refund, Revenue Accounting Adjustments, Chehalis Deferral, and Irrigation Demand Charge Accrual.

PacifiCorp
State of Washington
Results of Operations
12 Months Ended December 2011
Table 3

305	Booked Revenues	Restating					Annualized					Pro Forma					
		Hydro Deferral		BPA	Total Restating	Total Adj.	Rate Change ¹		Total Annualized	Total Adj. Rev.	Rate Change ¹		Total Pro Forma	Total Adj. Rev.	Total	Adjusted	
		Normalization ¹	Surcharge ¹	Adjustment	Temperature	Adj.	Rev.	Increase	Effective 04/03/2011	Adj.	Restating and Annualized Adj.	Increase	Effective 06/01/2012	Adj.	Pro Forma Adj.	Adjustments	Revenue
Residential																	
02RES00016	\$121,451,126	-\$3,822,043	-\$858,010	\$6,823,839	-\$878,872	\$1,264,915	12.30%	\$5,018,665	\$5,018,665	\$127,734,706	1.50%	\$1,125,531	\$1,125,531	\$128,860,237	\$7,409,111	\$128,860,237	
02RES00017	\$4,999,968	-\$158,590	-\$35,602	\$283,302	-\$55,640	\$33,469	12.30%	\$230,377	\$230,377	\$5,263,814	1.50%	\$46,382	\$46,382	\$5,310,196	\$310,228	\$5,310,196	
02RES00018	\$194,992	-\$5,546	-\$1,245	\$9,920	-\$1,087	\$2,041	12.30%	\$7,138	\$7,138	\$204,171	1.50%	\$1,799	\$1,799	\$205,970	\$10,978	\$205,970	
02RES0018X	\$37,738	-\$1,091	-\$245	\$1,952	\$0	\$616	12.30%	\$38,354	\$38,354	\$39,535	1.50%	\$348	\$348	\$39,883	\$2,145	\$39,883	
02NETMT135	\$41,116	-\$1,207	-\$271	\$2,144	\$0	\$666	12.30%	\$41,782	\$41,782	\$43,132	1.50%	\$380	\$380	\$43,512	\$2,396	\$43,512	
Subtotal	\$126,724,939	-\$3,986,478	-\$895,373	\$7,121,157	-\$935,599	\$1,301,708		\$5,258,711	\$5,258,711	\$133,285,358		\$1,174,440	\$1,174,440	\$134,459,798	\$7,734,859	\$134,459,798	
02OAL.T015R	\$153,950	-\$2,365	-\$1,145	\$4,771	\$0	\$1,261	5.00%	\$1,945	\$1,945	\$157,156	0.00%	\$0	\$0	\$157,156	\$3,206	\$157,156	
Subtotal	\$153,950	-\$2,365	-\$1,145	\$4,771	\$0	\$1,261		\$1,945	\$1,945	\$157,156		\$0	\$0	\$157,156	\$3,206	\$157,156	
AGA	\$42	\$0	\$0	\$0	\$0	\$0	0.00%	\$0	\$0	\$42	0.00%	\$0	\$0	\$42	\$0	\$42	
Chehalis Deferral	-\$1,320,000	\$1,320,000	\$0	\$0	\$0	\$1,320,000	0.00%	\$0	\$0	\$0	0.00%	\$0	\$0	\$0	\$1,320,000	\$0	
Rev Adjustment	-\$5,418,956	\$5,418,956	\$0	\$0	\$0	\$5,418,956	0.00%	\$0	\$0	\$0	0.00%	\$0	\$0	\$0	\$5,418,956	\$0	
Acquisition Commitment	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	\$0	\$0	\$0	0.00%	\$0	\$0	\$0	\$0	\$0	
Centralia Refund	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	\$0	\$0	\$0	0.00%	\$0	\$0	\$0	\$0	\$0	
Merger Credit	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	\$0	\$0	\$0	0.00%	\$0	\$0	\$0	\$0	\$0	
BPA Balancing Account	-\$133,021	\$0	\$0	\$133,021	\$0	\$133,021	0.00%	\$0	\$0	\$0	0.00%	\$0	\$0	\$0	\$133,021	\$0	
SMUD	\$128,419	-\$128,419	\$0	\$0	\$0	-\$128,419	0.00%	\$0	\$0	\$0	0.00%	\$0	\$0	\$0	-\$128,419	\$0	
Unbilled Rev	\$854,000	\$0	\$0	\$0	\$0	\$0	0.00%	\$0	\$0	\$854,000	0.00%	\$0	\$0	\$854,000	\$0	\$854,000	
Total	\$120,989,373	-\$2,619,694	-\$896,517	\$7,258,950	-\$935,599	\$6,405,527	\$0	\$5,260,655	\$5,260,655	\$134,296,556		\$1,174,440	\$1,174,440	\$135,470,996	\$14,481,622	\$135,470,996	
Commercial																	
02GNSV0024	\$42,988,099	-\$1,278,495	-\$287,009	\$181,579	\$0	-\$1,383,925	12.30%	\$1,285,652	\$1,285,652	\$42,889,826	1.50%	\$377,923	\$377,923	\$43,267,749	\$279,650	\$43,267,749	
02GNSV024F	\$154,589	-\$3,141	-\$705	\$4	\$0	-\$3,843	12.30%	\$4,509	\$4,509	\$155,255	1.50%	\$1,368	\$1,368	\$156,623	\$2,034	\$156,623	
02GNSV24FP	\$110,827	-\$753	-\$169	\$1,357	\$0	\$435	12.30%	\$793	\$793	\$111,286	1.50%	\$981	\$981	\$112,267	\$2,209	\$112,267	
Subtotal	\$43,252,745	-\$1,282,389	-\$287,883	\$182,940	\$0	-\$1,387,333		\$1,290,954	\$1,290,954	\$43,156,366		\$380,272	\$380,272	\$43,536,638	\$283,893	\$43,536,638	
02LGSV0036	\$52,395,345	-\$1,540,128	-\$347,284	\$354,693	\$0	-\$1,532,719	12.30%	\$1,479,671	\$1,479,671	\$52,342,297	1.50%	\$461,213	\$461,213	\$52,803,510	\$408,165	\$52,803,510	
Subtotal	\$52,395,345	-\$1,540,128	-\$347,284	\$354,693	\$0	-\$1,532,719		\$1,479,671	\$1,479,671	\$52,342,297		\$461,213	\$461,213	\$52,803,510	\$408,165	\$52,803,510	
021.GSV04RT	\$8,969,763	-\$235,649	-\$53,944	\$0	\$0	-\$289,593	12.30%	\$245,088	\$245,088	\$8,925,259	1.50%	\$78,645	\$78,645	\$9,003,904	\$34,141	\$9,003,904	
Subtotal	\$8,969,763	-\$235,649	-\$53,944	\$0	\$0	-\$289,593		\$245,088	\$245,088	\$8,925,259		\$78,645	\$78,645	\$9,003,904	\$34,141	\$9,003,904	
02OAL.T015N	\$308,393	\$4,895	-\$2,369	\$2,614	\$0	-\$4,650	5.00%	\$3,736	\$3,736	\$307,479	0.00%	\$0	\$0	\$307,479	-\$914	\$307,479	
02RCFL0054	\$22,158	-\$679	-\$164	\$0	\$0	-\$842	5.00%	\$198	\$198	\$21,510	0.00%	\$0	\$0	\$21,510	-\$648	\$21,510	
Subtotal	\$330,551	-\$5,574	-\$2,533	\$2,614	\$0	-\$5,492		\$3,930	\$3,930	\$328,989		\$0	\$0	\$328,989	-\$1,562	\$328,989	
AGA	\$642,177	\$0	\$0	\$0	\$0	\$0	0.00%	\$0	\$0	\$642,177	0.00%	\$0	\$0	\$642,177	\$0	\$642,177	
Chehalis Deferral	-\$1,020,000	\$1,020,000	\$0	\$0	\$0	\$1,020,000	0.00%	\$0	\$0	\$0	0.00%	\$0	\$0	\$0	\$1,020,000	\$0	
Rev Adjustment	-\$3,084,534	\$3,084,534	\$0	\$0	\$0	\$3,084,534	0.00%	\$0	\$0	\$0	0.00%	\$0	\$0	\$0	\$3,084,534	\$0	
Acquisition Commitment	-\$1,154,477	\$1,154,477	\$0	\$0	\$0	\$1,154,477	0.00%	\$0	\$0	\$0	0.00%	\$0	\$0	\$0	\$1,154,477	\$0	
Centralia Refund	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	\$0	\$0	\$0	0.00%	\$0	\$0	\$0	\$0	\$0	
Merger Credit	\$1	-\$1	\$0	\$0	\$0	\$0	0.00%	\$0	\$0	\$0	0.00%	\$0	\$0	\$0	\$1	\$0	
BPA Balance Acct	-\$4,292	\$0	\$0	\$4,292	\$0	\$4,292	0.00%	\$0	\$0	\$0	0.00%	\$0	\$0	\$0	\$4,292	\$0	
SMUD	\$110,940	-\$110,940	\$0	\$0	\$0	-\$110,940	0.00%	\$0	\$0	\$0	0.00%	\$0	\$0	\$0	-\$110,940	\$0	
Unbilled Rev	\$606,000	\$0	\$0	\$0	\$0	\$0	0.00%	\$0	\$0	\$606,000	0.00%	\$0	\$0	\$606,000	\$0	\$606,000	
Total	\$101,044,120	-\$2,084,330	-\$691,644	\$544,639	\$0	\$1,937,325	\$0	\$3,019,643	\$3,019,643	\$106,001,088		\$920,130	\$920,130	\$106,921,218	\$5,877,098	\$106,921,218	
Industrial																	
02GNSV0024	\$1,466,071	-\$42,559	-\$9,554	\$8,572	\$0	-\$43,541	12.30%	\$45,448	\$45,448	\$1,467,979	1.50%	\$12,935	\$12,935	\$1,480,913	\$14,842	\$1,480,913	
02GNSV024F	\$7,513	-\$82	-\$18	\$0	\$0	-\$100	12.30%	\$212	\$212	\$7,625	1.50%	\$67	\$67	\$7,692	\$179	\$7,692	
02GNSV24FP	\$1,919	-\$12	-\$3	\$21	\$0	\$7	12.30%	\$12	\$12	\$1,928	1.50%	\$17	\$17	\$1,955	\$33	\$1,955	
Subtotal	\$1,475,503	-\$42,652	-\$9,575	\$8,593	\$0	-\$43,634		\$45,671	\$45,671	\$1,477,541		\$13,019	\$13,019	\$1,490,560	\$15,056	\$1,490,560	
021.GSV0036	\$8,584,110	-\$240,677	-\$54,270	\$16,054	\$0	-\$278,894	12.30%	\$237,195	\$237,195	\$8,542,412	1.50%	\$75,271	\$75,271	\$8,617,683	\$33,572	\$8,617,683	
Subtotal	\$8,584,110	-\$240,677	-\$54,270	\$16,054	\$0	-\$278,894		\$237,195	\$237,195	\$8,542,412		\$75,271	\$75,271	\$8,617,683	\$33,572	\$8,617,683	
02PRS477M	\$234,625	-\$2,289	-\$524	\$0	\$0	-\$2,813	12.40%	\$7,349	\$7,349	\$239,162	1.50%	\$2,107	\$2,107	\$241,269	\$6,643	\$241,269	
021.GSV048M	\$37,359,955	-\$1,111,961	-\$254,545	\$0	\$0	-\$1,366,506	12.30%	\$1,028,435	\$1,028,435	\$37,021,524	1.50%	\$326,214	\$326,214	\$37,347,738	-\$11,857	\$37,347,738	
021.GSV048T	\$0	\$0	\$0	\$0	\$0	\$0	12.30%	\$0	\$0	\$0	1.50%	\$0	\$0	\$0	\$0	\$0	
Subtotal	\$37,594,220	-\$1,114,250	-\$255,069	\$0	\$0	-\$1,369,319		\$1,035,784	\$1,035,784	\$37,260,683		\$328,321	\$328,321	\$37,589,006	-\$5,214	\$37,589,006	

**PacifiCorp
State of Washington
Results of Operations
12 Months Ended December 2011
Table 3**

JOS	Booked Revenues	Restating					Annualized					Pro Forma					
		Hydro Deferral		BPA	Temperature		Total Restating	Total Adj.	Rate Change ¹	Total Annualized	Total Adj. Rev.	Rate Change ²	Total Pro Forma	Total Adj. Rev.	Total	Adjusted	
		Normalization ¹	Surcharge ²	Adjustment		Adj.	Increase	Effective 04/03/2011	Adj.	Restating and Annualized Adj.	Increase	Effective 06/01/2012	Adj.	Pro Forma Adj.	Adjustments	Revenue	
02OAL7015N	\$19,722	-\$330	-\$160	\$130	\$0	-\$361	\$19,361	5.00%	\$239	\$239	\$19,600	0.00%	\$0	\$0	\$19,600	-\$122	\$19,600
Subtotal	\$19,722	-\$330	-\$160	\$130	\$0	-\$361	\$19,361		\$239	\$239	\$19,600		\$0	\$0	\$19,600	-\$122	\$19,600
AGA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	\$0	\$0	\$0	0.00%	\$0	\$0	\$0	\$0	\$0
Chehalis Deferral	-\$510,000	\$510,000	\$0	\$0	\$0	\$510,000	\$0	0.00%	\$0	\$0	\$0	0.00%	\$0	\$0	\$0	\$510,000	\$0
Rev Adjustment	-\$2,034,538	\$2,034,538	\$0	\$0	\$0	\$2,034,538	\$0	0.00%	\$0	\$0	\$0	0.00%	\$0	\$0	\$0	\$2,034,538	\$0
Centralia Refund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	\$0	\$0	\$0	0.00%	\$0	\$0	\$0	\$0	\$0
Merger Credit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	\$0	\$0	\$0	0.00%	\$0	\$0	\$0	\$0	\$0
Acquisition Commitment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	\$0	\$0	\$0	0.00%	\$0	\$0	\$0	\$0	\$0
BPA Balancing Acct	-\$116	\$0	\$0	\$116	\$0	\$116	\$0	0.00%	\$0	\$0	\$0	0.00%	\$0	\$0	\$0	\$116	\$0
SMUD	\$63,473	-\$63,473	\$0	\$0	\$0	-\$63,473	\$0	0.00%	\$0	\$0	\$0	0.00%	\$0	\$0	\$0	-\$63,473	\$0
Unbilled Rev	-\$171,000	\$0	\$0	\$0	\$0	\$0	-\$171,000	0.00%	\$0	\$0	-\$171,000	0.00%	\$0	\$0	-\$171,000	\$0	-\$171,000
Total	\$45,021,375	\$1,083,155	-\$319,074	\$24,893	\$0	\$788,974	\$45,810,348	\$0	\$1,318,889	\$1,318,889	\$47,129,238	\$416,611	\$416,611	\$47,545,849	\$2,524,474	\$47,545,849	
Irrigation																	
02APSV0040	\$10,858,268	-\$324,058	-\$71,856	\$622,998	\$0	\$227,083	\$11,085,351	12.30%	\$20,380	\$20,380	\$11,105,731	1.50%	\$97,858	\$97,858	\$11,203,589	\$345,121	\$11,203,589
02APSV0040X	\$661,241	-\$20,475	-\$4,540	\$0	\$0	-\$25,015	\$636,226	12.30%	\$6,638	\$6,638	\$642,865	1.50%	\$5,665	\$5,665	\$648,530	-\$12,711	\$648,530
Subtotal	\$11,519,509	-\$344,533	-\$76,396	\$622,998	\$0	\$202,069	\$11,721,577		\$27,019	\$27,019	\$11,748,596		\$103,523	\$103,523	\$11,852,119	\$332,610	\$11,852,119
AGA	\$185,402	\$0	\$0	\$0	\$0	\$0	\$185,402	0.00%	\$0	\$0	\$185,402	0.00%	\$0	\$0	\$185,402	\$0	\$185,402
Irrigation Demand Charge	\$500	\$500	\$0	\$0	\$0	-\$500	\$0	0.00%	\$0	\$0	\$0	0.00%	\$0	\$0	\$0	-\$500	\$0
Chehalis Deferral	-\$120,000	\$120,000	\$0	\$0	\$0	\$120,000	\$0	0.00%	\$0	\$0	\$0	0.00%	\$0	\$0	\$0	\$120,000	\$0
Rev Adjustment	-\$348,912	\$348,912	\$0	\$0	\$0	\$348,912	\$0	0.00%	\$0	\$0	\$0	0.00%	\$0	\$0	\$0	\$348,912	\$0
Centralia Refund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	\$0	\$0	\$0	0.00%	\$0	\$0	\$0	\$0	\$0
Merger Credit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	\$0	\$0	\$0	0.00%	\$0	\$0	\$0	\$0	\$0
BPA Balancing Acct	\$3,846	\$0	\$0	-\$3,846	\$0	-\$3,846	\$0	0.00%	\$0	\$0	\$0	0.00%	\$0	\$0	\$0	-\$3,846	\$0
BPA Adjustment Fee	\$24,238	\$0	\$0	-\$24,238	\$0	-\$24,238	\$0	0.00%	\$0	\$0	\$0	0.00%	\$0	\$0	\$0	-\$24,238	\$0
Unbilled Rev	\$17,000	\$0	\$0	\$0	\$0	\$0	\$17,000	0.00%	\$0	\$0	\$17,000	0.00%	\$0	\$0	\$17,000	\$0	\$17,000
Total	\$11,281,582	\$123,880	-\$76,396	\$594,914	\$0	\$642,397	\$11,923,979	\$0	\$27,019	\$27,019	\$11,950,998	\$103,523	\$103,523	\$12,054,521	\$772,938	\$12,054,521	
Public Street & Highway Lighting																	
02COSL0052	\$52,183	-\$711	-\$357	\$0	\$0	-\$1,068	\$51,115	5.00%	\$638	\$638	\$51,753	0.00%	\$0	\$0	\$51,753	-\$430	\$51,753
02CISL052F	\$249,809	-\$7,727	-\$1,835	\$0	\$0	-\$9,562	\$240,246	5.00%	\$3,080	\$3,080	\$243,326	0.00%	\$0	\$0	\$243,326	-\$6,482	\$243,326
02CISL051M	\$80,217	-\$2,517	-\$598	\$0	\$0	-\$3,115	\$77,102	5.00%	\$1,190	\$1,190	\$78,292	0.00%	\$0	\$0	\$78,292	-\$1,925	\$78,292
02HPSV0051	\$665,246	-\$7,257	-\$5,004	\$0	\$0	-\$12,260	\$652,985	5.00%	\$8,493	\$8,493	\$661,478	0.00%	\$0	\$0	\$661,478	-\$3,767	\$661,478
02MVSU0057	\$241,205	-\$4,300	-\$1,787	\$0	\$0	-\$6,087	\$235,118	5.00%	\$2,908	\$2,908	\$238,027	0.00%	\$0	\$0	\$238,027	-\$3,179	\$238,027
02CFR0012	\$91	\$0	\$0	\$0	\$0	\$0	\$91	0.00%	\$0	\$0	\$91	0.00%	\$0	\$0	\$91	\$0	\$91
Sub Total	\$1,288,750	-\$22,513	-\$9,580	\$0	\$0	-\$32,093	\$1,256,657		\$16,310	\$16,310	\$1,272,967		\$0	\$0	\$1,272,967	-\$15,783	\$1,272,967
AGA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	\$0	\$0	\$0	0.00%	\$0	\$0	\$0	\$0	\$0
Chehalis Deferral	-\$30,000	\$30,000	\$0	\$0	\$0	\$30,000	\$0	0.00%	\$0	\$0	\$0	0.00%	\$0	\$0	\$0	\$30,000	\$0
Rev Adjustment	-\$22,054	\$22,054	\$0	\$0	\$0	\$22,054	\$0	0.00%	\$0	\$0	\$0	0.00%	\$0	\$0	\$0	\$22,054	\$0
Centralia Refund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	\$0	\$0	\$0	0.00%	\$0	\$0	\$0	\$0	\$0
Merger Credit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	\$0	\$0	\$0	0.00%	\$0	\$0	\$0	\$0	\$0
Unbilled Rev	-\$9,000	\$0	\$0	\$0	\$0	\$0	-\$9,000	0.00%	\$0	\$0	-\$9,000	0.00%	\$0	\$0	-\$9,000	\$0	-\$9,000
Total	\$1,227,696	\$29,541	-\$9,580	\$0	\$0	\$19,961	\$1,247,657	\$0	\$16,310	\$16,310	\$1,263,967	\$0	\$0	\$1,263,967	\$36,271	\$1,263,967	
Washington Total	\$279,564,147	\$5,940,599	-\$1,993,212	\$8,423,395	-\$935,599	\$11,435,183	\$290,999,330	\$9,642,517	\$9,642,517	\$300,641,847	\$2,614,704	\$2,614,704	\$303,256,551	\$23,692,404	\$303,256,551		

¹ Adjustments back out Schedule 191 (System Benefits Charge) \$8,819,537, SMUD \$302,833, Acquisition Commitment \$1,154,477.

Chehalis Deferral \$3,000,000, Revenue Accounting Adjustments \$10,908,993, and Irrigation Demand Charge Acreal -\$590.

² Removes revenues collected under Schedule 96 - Hydro Deferral Surcharge.

³ Impact for approximately 9 months of the \$33.5 million price increase effective April 3, 2011.

⁴ Impact for approximately 7 months of the stipulated \$4.5 million price increase effective June 1, 2012 from UE-111190.

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Revenue:							
Residential	440	RES	8,982,126	WA	Situs	8,982,126	
Commercial	442	RES	1,937,325	WA	Situs	1,937,325	
Industrial ¹	442	RES	1,431,370	WA	Situs	1,431,370	
Public Street & Highway	444	RES	19,961	WA	Situs	19,961	
			<u>12,370,783</u>			<u>12,370,783</u>	3.1.1
Adjustment to Tax:							
Schedule M - Def Excess NPC - WA Hydro	SCHMAT	RES	(1,853,327)	WA	Situs	(1,853,327)	
Schedule M - WA Low Energy Program	SCHMAT	RES	(260,603)	WA	Situs	(260,603)	

¹ 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 December 2011 are normalized by removing Schedule 191 (System Benefits Charge) -\$8,819,537, Schedule 96 (Hydro Deferral Surcharge) - 1,993,212, SMUD -\$302,833, BPA \$8,423,395, Acquisition Commitment \$1,154,477, Chehalis Deferral \$3,000,000, Revenue Accounting Adjustments \$10,908,993, and Irrigation Demand Charge Accrual -\$500.

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Revenue:							
Residential	440	RES	5,260,655	WA	Situs	5,260,655	
Commercial	442	RES	3,019,643	WA	Situs	3,019,643	
Industrial ¹	442	RES	1,345,908	WA	Situs	1,345,908	
Public St. & Hwy	444	RES	16,310	WA	Situs	16,310	
			<u>9,642,517</u>			<u>9,642,517</u>	3.1.1
Residential	440	PRO	1,174,440	WA	Situs	1,174,440	
Commercial	442	PRO	920,130	WA	Situs	920,130	
Industrial ¹	442	PRO	520,134	WA	Situs	520,134	
Public St. & Hwy	444	PRO	-	WA	Situs	-	
			<u>2,614,704</u>			<u>2,614,704</u>	3.1.1

¹ Includes Irrigation

Description of Adjustment

The restating portion of this adjustment annualizes the \$33.5 million rate increase ordered in rate case Docket No. UE-100749, effective April 3, 2011.

The pro forma portion of this adjustment reflects approximately \$2.6 million, or seven months, of the \$4.5 million rate increase approved in the settlement stipulation of UE-111190, effective June 1, 2012.

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Operating Income:							
Remove 12 ME Dec 2011 Allowance Sales	4118	PRO	164,750	SE	7.542%	12,426	3.4.3
Add 12 ME Dec 2012 Amortization	4118	PRO	<u>(906,580)</u>	WA	Situs	<u>(906,580)</u>	3.4.3
			<u>(741,829)</u>			<u>(894,154)</u>	
Adjustment to Rate Base:							
Regulatory Deferred Sales	25398	PRO	(2,278,988)	WA	Situs	(2,278,988)	3.4.3
Adjustment to Tax:							
Accum Deferred Income Taxes	190	PRO	864,870	WA	Situs	864,870	3.4.3
Schedule M Deduction	SCHMDT	PRO	906,580	WA	Situs	906,580	3.4.3
DIT Expense	41010	PRO	344,056	WA	Situs	344,056	3.4.3

Description of Adjustment

This pro forma adjustment removes the sales occurring in the 12-months ended December 2011. This adjustment reflects a five-year amortization methodology approved in UE-100749. Washington's allocation of the revenues is determined by the allowances provided by the Jim Bridger and Colstrip Unit 4 generating resources.

PacifiCorp
 Results of Operations - December 2011
 SO2 Emission Allowance Sales

Description	Date Booked	Ref.	Beginning of the Period		Ending of the Period		Dec-11		Dec-12		Accumulated		Accumulated			
			Sales To Date		Amortization		End Unamort		Current Period		Beg Unamort		Unrealized Gain		Realized Gain	
			Dec-12	Dec-12	Dec-12	Dec-12	Dec-12	Dec-12	Dec-11	Dec-11	Dec-11	Dec-11	Dec-11	Dec-11	Dec-11	Dec-12
Apr 1995 Sale	Apr-95	0	2,294,650	2,279,348	15,302	7,651	22,952	0	7,651	2,904	8,700	5,797				
May 1995 Sale	May-95	0	25,252	25,007	245	122	367	0	122	46	139	93				
Jun 1995 Sale	Jun-95	0	1,086,300	1,074,230	12,070	6,035	18,105	0	6,035	2,290	6,866	4,576				
Jul 1995 Sale	Jul-95	0	2,746,523	2,709,871	36,652	18,326	54,979	0	18,326	6,955	20,852	13,897				
Sep 1995 Sale	Sep-95	0	3,674	3,580	94	47	140	0	47	18	53	36				
Oct 1995 Sale	Oct-95	0	14,096	13,793	303	152	455	0	152	58	173	115				
Dec 1995 Sale	Dec-95	0	5,374	5,252	122	61	182	0	61	23	69	46				
Feb 1996 Sale	Feb-96	4	1,315,000	1,277,041	37,959	18,980	56,939	0	18,980	7,203	21,602	14,399				
Mar 1996 Sale	Mar-96	5	2,096,250	2,031,044	65,206	32,603	97,808	0	32,603	12,373	37,108	24,735				
Apr 1996 Sale	Apr-96	6	268,000	259,074	8,926	4,463	13,389	0	4,463	1,694	5,080	3,386				
Jun 1996 Sale	Jun-96	7	150,288	144,615	5,673	2,837	8,510	0	2,837	1,077	3,229	2,152				
Jul 1996 Sale	Jul-96	8	1,265,449	1,214,813	50,636	25,318	75,953	0	25,318	9,608	28,818	19,210				
Aug 1996 Sale	Aug-96	9	3,308	3,144	164	82	246	0	82	31	93	62				
Sep 1996 Sale	Sep-96	10	1,600,000	1,528,896	71,104	35,552	106,656	0	35,552	13,492	40,468	26,976				
Dec 1996 Sale	Dec-96	11	(927,450)	(880,078)	(47,372)	(23,686)	(71,057)	0	(23,686)	(8,989)	(26,962)	(17,973)				
Feb 1997 Sale	Feb-97	12	6,083,388	5,745,447	337,941	168,971	506,912	0	168,971	64,126	192,343	128,217				
Apr 1997 Sale	Apr-97	13	1,588,800	1,493,492	95,308	47,654	142,961	0	47,654	18,085	54,246	36,161				
May 1997 Sale	May-97	14	1,100,000	1,031,549	68,451	34,226	102,677	0	34,226	12,989	38,960	25,971				
Jun 1997 Sale	Jun-97	15	2,182,250	2,041,640	140,610	70,305	210,916	0	70,305	26,682	80,031	53,350				
Jul 1997 Sale	Jul-97	16	1,175,500	1,097,160	78,340	39,170	117,510	0	39,170	14,865	44,589	29,724				
Sep 1997 Sale	Sep-97	17	2,070,215	1,922,988	147,227	73,613	220,840	0	73,613	27,937	83,798	55,861				
Oct 1997 Sale	Oct-97	18	(225,898)	(209,333)	(16,565)	(8,283)	(24,846)	0	(8,283)	(3,143)	(9,429)	(6,285)				
Nov 1997 Sale	Nov-97	19	2,852,500	2,636,965	215,535	107,768	323,303	0	107,768	40,899	122,679	81,780				
Dec 1997 Sale	Dec-97	20	3,500,000	3,227,752	272,248	136,124	408,372	0	136,124	51,660	154,959	103,298				
Jan 1998 Sale	Jan-98	21	1,165,289	1,072,076	93,213	46,607	139,820	0	46,607	17,688	53,056	35,368				
Feb 1998 Sale	Feb-98	22	945,000	867,300	77,700	38,850	116,550	0	38,850	14,744	44,226	29,482				
Mar 1998 Sale	Mar-98	23	2,875,000	2,632,210	242,790	121,395	364,186	0	121,395	46,071	138,193	92,123				
Apr 1998 Sale	Apr-98	24	6,262,308	5,719,597	542,711	271,355	814,066	0	271,355	102,982	308,905	205,923				
May 1998 Sale	May-98	25	271,483	247,338	24,145	12,073	36,218	0	12,073	4,582	13,743	9,162				
Jul 1998 Sale	Jul-98	26	5,701	5,187	514	257	771	0	257	98	293	195				
Aug 1998 Sale	Aug-98	27	4,049	3,635	414	207	621	0	207	79	236	157				
Jun 1999 Sale	Jun-99	28	426,713	376,475	50,238	25,119	75,358	0	25,119	9,533	28,596	19,063				
Jul 1999 Sale	Jul-99	29	7,655	6,760	895	447	1,342	0	447	170	509	340				
Aug 1999 Sale	Aug-99	30	27,204	23,872	3,332	1,666	4,997	0	1,666	632	1,896	1,264				
Sep 1999 Sale	Sep-99	31	1,743	1,542	201	101	302	0	101	38	115	76				
Jun 2000 Sale	Jun-00	32	498,302	426,309	71,993	35,996	107,989	0	35,996	13,661	40,979	27,318				
Aug 2000 Sale	Aug-00	33	2,202,000	1,874,132	327,868	163,934	491,803	0	163,934	62,215	186,626	124,411				
Sep 2000 Sale	Sep-00	34	2,269,500	1,926,538	342,962	171,481	514,442	0	171,481	65,079	195,217	130,139				

PacifiCorp

Beginning of the Period

Dec-11

Results of Operations - December 2011

Ending of the Period

Dec-12

SO2 Emission Allowance Sales

Description	Date Booked	Ref.	Beginning of the Period		Ending of the Period		Current Period Amortization	Beg Unamort Balance	Unrealized Gain SCHMAT	Realized Gain SCHMDT	D.I.T. Expense	Accumulated	Accumulated
			Sales To Date	Amortization	End Unamort Balance	Current Period Amortization						Deferral	Deferred
			Dec-12	Dec-12	Dec-12	12 Months Ended						Dec-11	12 Months Ended
Oct 2000 Sale	Oct-00	35	2,341,624	1,982,574	359,050	179,525	538,575	0	179,525	68,132	204,375	136,244	
Nov 2000 Sale	Nov-00	36	2,178,932	1,839,979	338,953	169,476	508,429	0	169,476	64,318	192,936	128,618	
Dec 2000 Sale	Dec-00	37	1,329,249	1,119,535	209,714	104,857	314,570	0	104,857	39,794	119,371	79,577	
Jan 2001 Sale	Jan-01	38	5,065,500	4,255,034	810,466	405,233	1,215,698	0	405,233	153,790	461,327	307,537	
Mar 2001 Sale	Mar-01	39	2,400	1,991	409	204	613	0	204	78	233	155	
May 2001 Sale	May-01	40	602,638	500,860	101,778	50,889	152,668	0	50,889	19,313	57,934	38,621	
Jun 2001 Sale	Jun-01	41	32,161	26,671	5,490	2,745	8,234	0	2,745	1,042	3,125	2,083	
Jul 2001 Sale	Jul-01	42	43,171	35,695	7,476	3,738	11,215	0	3,738	1,419	4,256	2,837	
December 2001 Adjustment	Dec-01	43	(2,111,250)	(1,721,835)	(389,415)	(194,707)	(584,122)	0	(194,707)	(73,893)	(221,661)	(142,768)	
May 2002 Sale	May-02	44	10,485	8,425	2,060	1,030	3,089	0	1,030	391	1,172	782	
Jun 2002 Sale	Jun-02	45	519,013	416,349	102,664	51,332	153,986	0	51,332	19,481	58,438	38,957	
Jul 2002 Sale	Jul-02	46	28,130	22,494	5,636	2,818	8,454	0	2,818	1,069	3,208	2,139	
Nov 2002 Sale	Nov-02	47	9,132	7,234	1,898	949	2,848	0	949	360	1,081	720	
Jul 2003 Sale	Jul-03	48	575,605	445,141	130,465	65,232	195,697	0	65,232	24,756	74,269	49,513	
Oct 2003 Sale	Oct-03	49	9,431	7,219	2,213	1,106	3,319	0	1,106	420	1,260	840	
May 2004 Sale	May-04	50	827,812	621,780	206,032	103,016	309,048	0	103,016	39,096	117,287	78,191	
Jun 2004 Sale	Jun-04	51	80,369	60,174	20,195	10,097	30,292	0	10,097	3,832	11,496	7,664	
May 2005 Sale	May-05	52	2,065,357	1,496,232	569,125	284,563	853,688	0	284,563	107,994	323,983	215,989	
Jun 2005 Sale	Jun-05	53	200,914	145,100	55,813	27,907	83,720	0	27,907	10,591	31,773	21,182	
Dec 2005 Sale	Dec-05	54	13,958,500	9,895,021	4,063,479	2,031,739	6,095,218	0	2,031,739	771,065	2,313,196	1,542,131	
Feb 2006 Sale	Feb-06	55	12,995,000	9,154,247	3,840,753	1,920,376	5,761,129	0	1,920,376	728,802	2,186,406	1,457,604	
May 2006 Sale	May-06	56	2,392,408	1,669,367	723,042	361,521	1,084,563	0	361,521	137,201	411,602	274,402	
Jun 2006 Sale	Jun-06	57	232,244	161,535	70,710	35,355	106,065	0	35,355	13,418	40,253	26,835	
Mar 2007 Sale	Mar-07	58	2,322,500	1,568,981	753,519	376,760	1,130,279	0	376,760	142,984	428,952	285,968	
Apr 2007 Sale	Apr-07	59	3,727,548	2,509,888	1,217,660	608,830	1,826,491	0	608,830	231,057	693,171	462,114	
May 2007 Sale	May-07	60	2,897,500	1,944,542	952,958	476,479	1,429,438	0	476,479	180,829	542,486	361,657	
Oct 2007 Sale	Oct-07	61	2,872,500	1,895,846	976,654	488,327	1,464,980	0	488,327	185,325	555,975	370,650	
Dec 2007 Sale	Dec-07	62	2,843,450	1,864,040	979,410	489,705	1,469,115	0	489,705	185,848	557,544	371,696	
Apr 2008 Sale	Apr-08	63	1,192,027	770,841	421,186	210,593	631,779	0	210,593	79,922	239,767	159,844	
Oct 2008 Sale	Oct-08	64	149,500	94,686	54,814	27,407	82,221	0	27,407	10,401	31,204	20,802	
Nov 2008 Sale	Nov-08	65	1,393,500	879,455	514,045	257,022	771,067	0	257,022	97,543	292,628	195,085	
Dec 2008 Sale	Dec-08	66	2,154,000	1,354,628	799,372	399,686	1,199,057	0	399,686	151,685	455,054	303,370	
Jan 2009 Sale	Jan-09	67	194,500	121,899	72,611	36,306	108,917	0	36,306	13,778	41,335	27,557	
Apr 2009 Sale	Apr-09	68	173,141	107,348	65,793	32,897	98,690	0	32,897	12,485	37,454	24,969	
Jun 2009 Sale	Jun-09	69	1,017,500	626,328	391,172	195,586	586,757	0	195,586	74,227	222,680	148,454	
Aug 2009 Sale	Aug-09	70	1,455,000	889,166	565,834	282,917	848,751	0	282,917	107,370	322,109	214,740	
Sep 2009 Sale	Sep-09	71	950,750	578,901	371,849	185,924	557,773	0	185,924	70,560	211,681	141,120	
Feb 2010 Sale	Feb-10	72	402,500	234,792	167,708	80,500	248,208	0	80,500	30,551	94,198	63,647	
Mar 2010 Sale	Mar-10	73	1,647,551	933,612	713,939	329,510	1,043,449	0	329,510	125,052	395,999	270,947	

PacifiCorp

Beginning of the Period Dec-11

Results of Operations - December 2011

Ending of the Period Dec-12

SO2 Emission Allowance Sales

Description	Date Booked	Ref.	Beginning of the Period		Ending of the Period		Current Period Amortization	Beg Unamort Balance	Unrealized Gain SCHMAT	Realized Gain SCHMDT	D.I.T. Expense	Accumulated	Accumulated
			Sales To Date	Amortization	End Unamort Balance	Amortization						Deferred Income Tax	Deferred Income Tax
			Dec-12	Dec-12	Dec-12	12 Months Ended						Dec-11	12 Months Ended
Apr 2010 Sale	Apr-10	74	372,500	204,875	167,625	74,500	242,125	0	74,500	28,273	91,889	63,615	
Aug 2010 Sale	Aug-10	75	395,000	190,917	204,083	79,000	283,083	0	79,000	29,981	107,433	77,452	
Feb 2011 Sale	Feb-11	76	78,000	29,900	48,100	15,600	63,700	0	15,600	5,920	24,175	18,254	
Mar 2011 Sale	Mar-11	79	41,737	15,303	26,433	8,347	34,781	0	8,347	3,168	13,200	10,032	
Apr 2011 Sale	Apr-11	80	4,505	1,577	2,928	901	3,829	0	901	342	1,453	1,111	
June 2011 Sale	Jun-11	82	40,509	12,828	27,681	8,102	35,783	0	8,102	3,075	13,580	10,505	
Totals			118,949,960	94,841,426	24,108,534	11,971,478	36,080,012	0	11,971,478	4,543,296	13,692,339	9,149,043	
						Washington Weighted % - 2011	7.573%		7.573%	7.573%			
Actual Sales 12 ME Dec 2012			<u>164,750</u>				<u>906,580</u>		<u>0</u>	<u>344,056</u>			
			Ref# 3.4				Ref# 3.4		Ref# 3.4	Ref# 3.4			

	SO2 credit Unamortized Balance	
	Total Co.	WA Portion
Beginning Balance	36,080,012	2,732,278
Jan-12	35,082,389	2,656,730
Feb-12	34,084,766	2,581,182
Mar-12	33,087,143	2,505,633
Apr-12	32,089,519	2,430,085
May-12	31,091,896	2,354,537
Jun-12	30,094,273	2,278,988
Jul-12	29,096,650	2,203,440
Aug-12	28,099,027	2,127,892
Sep-12	27,101,403	2,052,343
Oct-12	26,103,780	1,976,795
Nov-12	25,106,157	1,901,247
Ending Balance	24,108,534	1,825,698
Average of Monthly Averages	30,094,273	2,278,988
		Ref # 3.4

	DIT Expense
	4,543,296
Washington Weighted % - 2011	7.573%
	<u>344,056</u>
	Ref# 3.4
	0
Washington Weighted % - 2011	7.573%
	<u>0</u>
	Ref# 3.4

	DIT Unamort Balance	
	Total Co.	WA Portion
Beginning Balance	13,692,339	1,036,898
Jan-12	13,313,731	1,008,226
Feb-12	12,935,123	979,555
Mar-12	12,556,515	950,884
Apr-12	12,177,907	922,212
May-12	11,799,299	893,541
Jun-12	11,420,691	864,870
Jul-12	11,042,083	836,198
Aug-12	10,663,475	807,527
Sep-12	10,284,867	778,856
Oct-12	9,906,259	750,184
Nov-12	9,527,651	721,513
Ending Balance	9,149,043	692,842
Average of Monthly Averages	11,420,691	864,870
		Ref# 3.4

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

PacifiCorp
 Results of Operations - December 2011
 SO2 Emission Allowance Sales
 SAP Account 301947 - Actuals for 12 Months Ended Dec 2011

Year	Month	Amount	Accumulated Amount
2011	1	-	-
2011	2	(78,000)	(78,000)
2011	3	(41,737)	(119,737)
2011	4	(4,504)	(124,241)
2011	5	(1)	(124,242)
2011	6	(40,509)	(164,750)
2011	7	-	(164,750)
2011	8	-	(164,750)
2011	9	-	(164,750)
2011	10	-	(164,750)
2011	11	-	(164,750)
2011	12	-	(164,750)

Pg. 3.4

SAP GUI - SAP NetWeaver Portal - Windows Internet Explorer

Account Edit Goto Environment System Help

G/L Account Balance Display

Document currency | Document currency | Document currency | Business area | Business area

Account number: 301947 Emissions/Allow Rav
 Company code: 1000 PacifiCorp
 Business area:
 Fiscal year: 2012
 All documents in currency: * Display currency: USD

Period	Debit	Credit	Balance	Cum. balance
Balance Carr				
1				
2		78,000.00	78,000.00-	78,000.00-
3		41,736.70	41,736.70-	119,736.70-
4		4,504.00	4,504.00-	124,240.70-
5	0.01	1.20	1.19-	124,241.89-
6		40,508.51	40,508.51-	164,750.40-
7				164,750.40-
8				164,750.40-
9				164,750.40-
10				164,750.40-
11				164,750.40-
12				164,750.40-
13				164,750.40-
14				164,750.40-
15				164,750.40-
16				164,750.40-
Total	0.01	164,750.41	164,750.40-	164,750.40-

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	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Revenue:							
Remove Dec 2011 Booked Rev (Inc Accruals)	456	RES	(72,823,885)	SG	7.891%	(5,746,714)	3.5.1

Description of Adjustment

Per Commission Order 06 in Docket UE-100749, Washington's share of REC revenues from the west control area (WCA resources) are passed back to customers through a separate tracker mechanism effective April 2011. Consistent with this ordered treatment, this adjustment removes all December 2011 REC revenues from the results of operations.

PacifiCorp
 Results of Operations - June 2011
 REC Revenue
 Actuals as Booked

Posting Date	Fin Accrual	Fin Reversal	Back Office Actual	SAP Total
SAP Acct	301944	301944	301945	
January-11	(5,706,530)	15,086,780	(14,141,780)	(4,761,530)
February-11	(6,840,580)	5,706,530	(4,780,270)	(5,914,320)
March-11	(8,722,315)	6,840,580	(6,836,128)	(8,717,863)
April-11	(8,055,200)	8,722,315	(8,721,097)	(8,053,982)
May-11	(8,760,908)	8,055,200	(8,045,174)	(8,750,882)
June-11	(7,186,024)	8,760,908	(8,748,052)	(7,173,168)
July-11	(1,024,064)	7,186,024	(7,167,568)	(1,005,608)
August-11	(1,190,400)	1,024,064	(1,025,064)	(1,191,400)
September-11	(2,261,312)	1,190,400	(1,194,080)	(2,264,992)
October-11	(8,331,080)	2,261,312	(2,261,312)	(8,331,080)
November-11	(8,061,280)	8,331,080	(8,331,080)	(8,061,280)
December-11	(8,584,280)	8,061,280	(8,074,780)	(8,597,780)
12 ME Dec 2011 Total	(74,723,973)	81,226,473	(79,326,385)	(72,823,885)

Ref 3.5

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
Adjustment to Revenues:							
Other Electric Revenues	456	RES	(2,815,493)	WRG	4.891%	(137,716)	
Other Electric Revenues	456	RES	-	WRE	4.936%	-	
Other Electric Revenues	456	PRO	(107,410)	WRG	4.891%	(5,254)	
Other Electric Revenues	456	PRO	(574,889)	WRE	4.936%	(28,379)	
Total Wheeling Revenue Adjustment			<u>(3,497,792)</u>			<u>(171,349)</u>	3.6.2
Wheeling Imbalance Expense	566	RES	(923,037)	SG	7.891%	(72,839)	3.6.3
Adjustment Detail:							
Actual Wheeling Revenues 12 ME December 2011			73,666,512				B1
Total Adjustments			<u>(3,497,792)</u>				3.6.2
Normalized Wheeling Revenues			<u>70,168,719</u>				3.6.2

Description of Adjustment

This restating and pro forma adjustment reflects known and measurable changes to actual wheeling revenue for the 12-months ended December 2011. Imbalance penalty revenue and expense is removed to avoid any impact on regulated results.

PacifiCorp
 Results of Operations - December 2011
 Wheeling Revenue Adjustment

GL Description GL Account # Customer	Network 301912	Pt-to-Pt 302980	Resales 302981	Unreserved Use 302982	Deferrals 302983	Legacy Contracts 301916	Legacy Contracts 301917	Non-Firm Wheeling 301922	ST Firm Wheeling 301926	Use of Facilities 302901	Ancillary Spin/Sup 301972	Ancillary Spin/Sup. C&T 301973	Delivery / Distribution Metering 301966	Schedule 1 Scheduling 301967	Schedule 3 Regulatory/ Trans. 301968	Schedule 3 Regulatory/ C&I 301969	Penalties 505961	Penalties 505963	Total
Bonneville Power Administration						(4,301,799)													(4,301,799)
WAPA Folsom						(1,000)													(1,000)
Powder River Energy Corp										(304)									(304)
South Columbia Basin Irrigation District																			
Basin Electric Power Cooperative	(10,211)							(993)	(3,720)				(21,284)		(186)	(530)			(36,824)
Black Hills, Inc.	(718,457)	(1,215,000)						(101,718)	(380,351)										(2,413,925)
Bonneville Power Administration	(465,457)	(1,798,200)						(1,031,856)	(1,437)	(91,069)	(1,171,506)	(94,608)	(240,521)	(25,200)	(6,199)	(119,131)	(8,683)		(5,055,847)
Cargill Power Markets, LLC								(1,377,259)	(2,325)										(1,379,584)
Conoco																			
Constellation	(32,459)		(188,640)					(59,368)	(1,670)		(8,966)	(25,519)							(319,122)
Coral Power/Shell								(28,131)											(28,131)
Deseret Generation & Transmission Cooperative							(2,196,891)		(3,720)		(571,747)	(1,635,883)	(30,720)	(16,844)	(47,613)	(154,223)			(4,657,442)
Fall River Rural Electric Cooperative																			
Flather Electric											(151,308)								(151,308)
Foot Creek III, LLC											(36,182)								(36,182)
Idaho Power Company		(670,660)	(13,795)					(193,681)	(646,043)	(90,108)									(1,614,287)
Morgan Stanley Capital Group, Inc			(12,672)					(1,423,232)	(75,437)										(1,511,341)
Pacific Gas & Electric Company										(20,292,930)									(20,292,930)
Portland General Electric									(47,858)										(47,858)
Powerex Corporation	(32,961)	(1,909,279)	(58,188)					(3,048,348)	(78,210)		1,999	5,888							(5,117,862)
Iberdrola Renewables Inc.	(51,891)	(729,000)						(44,971)			(75,145)	(213,874)							(1,127,075)
Public Service Company of Colorado									(1,168)										(1,168)
Puget Sound Power & Light								(8)											(8)
Rainbow Energy Marketing			(4,060)					(85,468)	(54,699)										(154,227)
Sempra Energy Trading Corp																			
Sierra Pacific Power								(36,836)		(75,184)									(112,020)
State of South Dakota		(97,200)																	(97,200)
TransAlta Energy								(282,397)											(282,397)
Tri-State Generation and Trans.	(284,609)					(121,564)		(96,221)	(50,625)						(4,587)	(13,054)	(42,483)		(8,181,111)
UAMPS								(7,346,202)			(131,522)	(374,331)	(70,876)	(66,600)		(192,480)			(2,342,080)
Utah Municipal Power Agency								(2,234,740)					(38,000)						(2,234,740)
Warm Springs										(119,700)									(119,700)
Western Area Power Administration	(20,229)														(39,934)				(60,163)
Western Area Power Administration							(2,949,693)	(391,170)	(457,077)										(3,797,941)
NextEra Energy Resources, LLC	(230,061)	(1,528,875)	(162,000)					(377,003)			(64,381)	(183,181)							(3,086,058)
San Diego Gas and Electric																			
Southern Calif Edison Com Direct	47,002							(2,187,854)	(16,166)	(292,930)	(641)	(1,541)							(2,742,744)
PPL Energy Plus, LLC								(76,296)	(25,488)										(101,785)
US Bureau of Reclamation	(4,418)					(10,354)		(14,107)					(9,680)		(92)	(260)			(35,611)
Moon Lake Electric Association								(21,029)											(21,029)
Seattle City Light		(607,500)									(12,166)	(34,627)							(671,447)
Eugene Water & Electric Board								(66,340)											(66,340)
Weyerhaeuser Company																			
Noble Americas	(120,021)														(4,038)	(11,493)	(5,136)		(140,689)
Enel																			
Columbia Energy Partners		(248,226)	(575,634)																(823,860)
Integrus																			
Beal Energy																			
Cibgroup Energy																			
JPM Ventures Energy								(876,780)											(876,780)
Barclays Bank																			(1,789)
Municipal Energy Agency of Nebraska								(753)											(753)
Raser Power Systems LLC		(267,300)									(9,821)	(27,951)							(306,036)
Nevada								(613)											(613)
Highland																			
Colorado Springs Utilities																			
Macquarie Energy, LLC								(315)											(315)
Endure Energy, LLC																			
Salt River Project																			
Gila River Power, LP																			
Black Hills/Colorado Electric Utility Company, L.P.								(2,260)	(14,839)										(17,100)
Eagle Energy Partners								(1,752)	(4,077)										(5,829)
Enel Cove Fort, LLC		81,000			(50,625)														30,375
The Energy Authority																			
Tenaska Power Services Co								(143,881)	(2,705)										(146,586)
Los Angeles Dept Water & Power								(575,450)											(575,450)
Cowlitz County PUD										(117,278)									(117,278)
CORRECT UNRESERVED USE	429,948.36			(429,948)															
Accruals and Adjustments	(131,515.41)	(81,000.00)				(9,205.00)	23,186.39	177,879	(67,672)	(12,272)	(2,002)		317		1,268.00				(101,019)
Actual Totals	(1,623,341)	(9,071,240)	(1,014,989)	(429,948)	(50,625)	(4,443,921)	(15,771,332)	(11,310,452)	(2,024,920)	(22,359,703)	(874,272)	(2,585,827)	(412,498)	(144,444)	(63,449)	(582,512)	(56,283)	(866,754)	(73,666,512)

PacificCorp
 Results of Operations - December 2011
 Wheeling Revenue Adjustment

GL Description GL Account # Customer	Network 301812	Pt-to-Pt 302980	Resales 302982	Unreserved Use 302982	Deferrals 302983	Legacy Contracts 301916	Legacy Contracts 301917	Non-Firm Wheeling 301922	ST Firm Wheeling 301926	Use of Facilities 302901	Ancillary Spin/Sup 301972	Ancillary Spin/Sup: C&T 301973	Delivery / Distribution Metering 301966	Schedule 1 Scheduling 301967	Schedule 3 Regulation/ Trans. 301968	Schedule 3 Regulation/ C&I 301969	Penalties 505961	Penalties 505963	Total
Adj																			
RES Remove network accruals as changes covered in estimates	15,515			116,000.00															131,515
RES Remove refund of Enel deferral fee		81,000																	81,000
RES Reverse unreserved use charges: Black Hills				13,578.00															13,578
RES Reverse unreserved use charges: Constellation				32,458.86															32,459
RES Reverse unreserved use charges: Powerex				32,961.48															32,961
RES Reverse unreserved use charges: Iberdrola				51,891.24															51,891
RES Reverse unreserved use charges: NextEra				230,060.63															230,061
RES Reverse unreserved use charges: Southern California Edison				(47,001.65)															(47,002)
RES Remove DGT control area service charge as contract terminated.							78,490.82												78,491
RES Remove DGT settlement for Hunter II reserves less projection for annualization of revenue.										39,910.61	113,591.57								153,502
PRO Decrease in use of facilities charge for PG&E - Malin per contract reduction. Estimated revenue for non-firm for 150mw available in 2012.																			
PRO Estimated decrease in use of facilities charge for PG&E and SCE.									45,860										45,860
PRO Reverse Non-firm usage from LDWP as customer usage is usual and possibly one-time								574,889.27											574,889
PRO AEP Long-term pt-to-pt, 3 MW deferral fee		(6,075)																	(6,075)
PRO Decrease in use of facilities charge for PG&E - Malin per contract reduction. Estimated revenue for non-firm for 150mw available in 2012.										3,500,000									3,500,000
PRO Iberdrola 150mw pt-to-pt effective 1/1/12 deferred to 1/1/13. Assume start of 1/1/2013					(303,750)														(303,750)
PRO Powerex 150 mw pt-to-pt effective 4/1/12. Annualize to Dec 2012		(2,733,750)																	(2,733,750)
PRO Sacramento Municipal Utility District 60mw pt-to-pt effective 4/1/12 - deferred to 3/1/2013					(131,625)														(131,625)
PRO Enel contract estimated start of 11/1/2012		(283,250)																	(283,250)
RES Remove Columbia Energy Partners 100 mw pt-to-pt as contract terminated.		248,225.81	764,274.19																1,012,500
RES Remove 6mw Seattle City Light contract termination effective 3/1/2012		121,500																	121,500
RES Removal of imbalance penalties as penalties incurred are accrued and refunded to non-offending customers																	56,283	866,754	923,037
Test Period Incremental Adjustments	15,515	(2,552,349)	764,274	429,948	(435,375)	-	78,491	574,889	-	3,545,860	39,911	113,592	-	-	-	-	56,283	866,754	3,497,792
Accum Test Period Totals	(1,607,826)	(11,623,589)	(250,715)	-	(486,000)	(4,443,921)	(15,692,842)	(10,735,563)	(2,024,920)	(18,813,843)	(834,362)	(2,472,236)	(412,496)	(144,444)	(63,449)	(562,512)	-	-	(70,168,719)
Allocation Factor	WRG	WRG	WRG	WRG	WRG	WRG	WRG	WRE	WRG	WRG	WRG	WRG	WRG	WRG	WRG	WRG	WRG	WRG	WRG
RES Restating adjustments (Normalize for out of period and one-time adj's)	15,515	450,726	764,274	429,948	-	-	78,491	-	-	-	39,911	113,592	-	-	-	-	56,283	866,754	2,815,493
PRO Pro Forma adjustments (Proforma known and measurable changes or estimated changes)	-	(3,063,075)	-	-	(435,375)	-	-	574,889	-	3,545,860	-	-	-	-	-	-	-	-	682,299
Total	31,030	(2,101,623)	1,528,548	859,897	(435,375)	-	156,982	574,889	-	3,545,860	79,822	227,183	-	-	-	-	112,566	*****	3,487,792

Ref. 3.6

PacifiCorp
Results of Operations - December 2011
Wheeling Revenue Adjustment
Wheeling Imbalance Expense

	<u>SAP 5505962</u>
Jan-11	5,241
Feb-11	1,741
Mar-11	745
Apr-11	854
May-11	1,232
Jun-11	272
Jul-11	4,077
Aug-11	146
Sep-11	3,654
Oct-11	2,064
Nov-11	1,981
Dec-11	<u>34,275</u>
	<u><u>56,283</u></u>

	<u>SAP 5505964</u>
Jan-11	93,700
Feb-11	82,997
Mar-11	85,729
Apr-11	61,921
May-11	69,499
Jun-11	63,909
Jul-11	95,698
Aug-11	59,243
Sep-11	83,371
Oct-11	47,602
Nov-11	67,274
Dec-11	<u>55,812</u>
	<u><u>866,754</u></u>

Total 923,037 Ref. 3.6

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Revenue:							
Ancillary Contract Renewal	456	PRO	3,964,076	CAGW	22.240%	881,597	3.7.1

Description of Adjustment

This adjusts revenue to account for the contract the Company entered into with Seattle City Light (SCL) to receive real time output from SCL's share of the Stateline wind farm and return power two months later, which was renewed in December 2011. The ancillary revenue booked in the 12-months ended December 2011 is adjusted to reflect the expected revenue for the 12-months ending December 2012 per the terms of the new contract, consistent with net power costs treatment in adjustment 5.1.

PacifiCorp
Results of Operations - December 2011
Ancillary Services Revenue

Ancillary Revenue Adjustment Calculation

Revenue							
FERC Acct	Account	Acc.Text	Locatn	Factor	YE Dec 2011	YE Dec 2012	Adjustment
4562300	301959	Wind-based Ancl Rev	70	CAGW	5,420,341	9,384,418	3,964,076 Ref 3.7

	4.1	4.2	4.3	4.4	4.5	4.6
	Miscellaneous Expense & Revenue	Wage & Employee Benefit - Annualization	Wage & Employee Benefit - Pro Forma	Irrigation Load Control Program	Remove Non- Recurring Entries	DSM Revenue and Expense Removal
Total Normalized						
1 Operating Revenues:						
2 General Business Revenues	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-
5 Other Operating Revenues	(8,883,682)	-	-	-	-	(8,883,682)
6 Total Operating Revenues	(8,883,682)	-	-	-	-	(8,883,682)
7						
8 Operating Expenses:						
9 Steam Production	12,949	-	11,663	1,286	-	-
10 Nuclear Production	-	-	-	-	-	-
11 Hydro Production	5,695	-	5,129	565	-	-
12 Other Power Supply	(554,654)	-	6,213	685	(252,149)	(606,682)
13 Transmission	95,995	-	4,007	442	-	-
14 Distribution	263,387	-	14,135	1,558	-	-
15 Customer Accounting	74,044	(769)	7,790	859	-	-
16 Customer Service & Info	(8,960,848)	(13,692)	1,267	140	(258)	(64,622)
17 Sales	-	-	-	-	-	-
18 Administrative & General	(657,789)	(10,520)	15,302	1,687	(221)	-
19 Total O&M Expenses	(9,721,222)	(24,981)	65,507	7,222	(252,629)	(671,304)
20 Depreciation	(46,596)	-	-	-	-	-
21 Amortization	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-
23 Income Taxes: Federal	228,692	(2,309)	(22,928)	(2,528)	88,420	234,957
24 State	-	-	-	-	-	-
25 Deferred Income Taxes	17,688	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	31,579	31,579	-	-	-	-
28 Total Operating Expenses:	(9,489,858)	4,289	42,580	4,694	(164,209)	(436,348)
29						
30 Operating Rev For Return:	606,176	(4,289)	(42,580)	(4,694)	164,209	436,348
31						
32 Rate Base:						
33 Electric Plant In Service	(1,501,594)	-	-	-	-	-
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:	(1,501,594)	-	-	-	-	-
45						
46 Deductions:						
47 Accum Prov For Deprec	1,588,582	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-
49 Accum Def Income Tax	(17,688)	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-
53 Miscellaneous Deductions	139	-	-	-	-	139
54						
55 Total Deductions:	1,571,033	-	-	-	-	139
56						
57 Total Rate Base:	69,440	-	-	-	-	139
58						
59						
60 Estimated ROE impact	0.152%	-0.001%	-0.011%	-0.001%	0.041%	0.110%
61 Estimated Price Change	(970,669)	6,930	68,803	7,585	(265,336)	(705,054)
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	852,556	(6,598)	(65,507)	(7,222)	252,629	671,304
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	(806,964)	-	-	-	-	-
71 Schedule "M" Deductions	(607,814)	-	-	-	-	(655,994)
72 Income Before Tax	653,406	(6,598)	(65,507)	(7,222)	252,629	671,304
73						
74 State Income Taxes	-	-	-	-	-	-
75						
76 Taxable Income	653,406	(6,598)	(65,507)	(7,222)	252,629	671,304
77						
78 Federal Income Taxes	228,692	(2,309)	(22,928)	(2,528)	88,420	234,957

	4.7	4.8	4.9	4.10	4.11	4.12	0
	Intercompany Administrative Service Agreement (ASA)	Insurance Expense	Memberships & Subscriptions	AMR Savings	Revenue Sensitive Items / Uncollectibles	Legal Expenses	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	-	(10,797)	-	-	-	308,076	-
13 Transmission	-	92,820	-	-	-	(1,273)	-
14 Distribution	-	251,766	-	-	-	(4,073)	-
15 Customer Accounting	-	-	-	(102,139)	169,577	(1,275)	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	(10,482)	(586,961)	(5,380)	-	-	(61,214)	-
19 Total O&M Expenses	(10,482)	(253,172)	(5,380)	(102,139)	169,577	240,242	-
20 Depreciation	-	-	-	(46,596)	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	3,669	264,814	1,883	35,749	(59,352)	(84,085)	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	17,688	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	(6,814)	11,642	(3,497)	(95,298)	110,225	156,157	-
29							
30 Operating Rev For Return:	6,814	(11,642)	3,497	95,298	(110,225)	(156,157)	-
31							
32 Rate Base:							
33 Electric Plant In Service	-	-	-	(1,501,594)	-	-	-
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:	-	-	-	(1,501,594)	-	-	-
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	1,588,582	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	-	-	-	(17,688)	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	-	-	-	1,570,894	-	-	-
56							
57 Total Rate Base:	-	-	-	69,301	-	-	-
58							
59							
60 Estimated ROE impact	0.002%	-0.003%	0.001%	0.023%	-0.028%	-0.039%	0.000%
61 Estimated Price Change	(11,010)	18,812	(5,650)	(145,186)	178,107	252,326	-
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	10,482	253,172	5,380	148,735	(169,577)	(240,242)	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	(104,375)	-	(46,596)	-	-	-
71 Schedule "M" Deductions	-	(607,814)	-	-	-	-	-
72 Income Before Tax	10,482	756,612	5,380	102,139	(169,577)	(240,242)	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	10,482	756,612	5,380	102,139	(169,577)	(240,242)	-
77							
78 Federal Income Taxes	3,669	264,814	1,883	35,749	(59,352)	(84,085)	-

	4.1	4.2	4.3	4.4	4.5	4.6
	Miscellaneous Expense & Revenue	Wage & Employee Benefit - Annualization	Wage & Employee Benefit - Pro Forma	Irrigation Load Control Program	Remove Non- Recurring Entries	DSM Revenue and Expense Removal
	Total Normalized					
1 Operating Revenues:						
2 General Business Revenues	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-
5 Other Operating Revenues	(8,883,682)	-	-	-	-	(8,883,682)
6 Total Operating Revenues	(8,883,682)	-	-	-	-	(8,883,682)
7						
8 Operating Expenses:						
9 Steam Production	11,663	-	11,663	-	-	-
10 Nuclear Production	-	-	-	-	-	-
11 Hydro Production	5,129	-	5,129	-	-	-
12 Other Power Supply	(852,618)	-	6,213	-	(252,149)	(606,582)
13 Transmission	4,007	-	4,007	-	-	-
14 Distribution	14,135	-	14,135	-	-	-
15 Customer Accounting	7,021	(769)	7,790	-	-	-
16 Customer Service & Info	(8,960,988)	(13,692)	1,267	-	(258)	(64,622)
17 Sales	-	-	-	-	-	-
18 Administrative & General	(90,567)	(10,520)	15,302	-	(221)	-
19 Total O&M Expenses	(9,862,217)	(24,981)	65,507	-	(252,629)	(671,304)
20 Depreciation	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-
23 Income Taxes: Federal	101,836	(2,309)	(22,928)	-	88,420	234,957
24 State	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	31,579	31,579	-	-	-	-
28 Total Operating Expenses:	(9,728,801)	4,289	42,580	-	(164,209)	(436,348)
29						
30 Operating Rev For Return:	845,119	(4,289)	(42,580)	-	164,209	436,348
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	139	-	-	-	-	139
54						
55 Total Deductions:	139	-	-	-	-	139
56						
57 Total Rate Base:	139	-	-	-	-	139
58						
59						
60 Estimated ROE impact	0.213%	-0.001%	-0.011%	0.000%	0.041%	0.110%
61 Estimated Price Change	(1,365,566)	6,930	68,803	-	(265,336)	(705,054)
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	946,955	(6,598)	(65,507)	-	252,629	671,304
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	(655,994)	-	-	-	-	(655,994)
71 Schedule "M" Deductions	-	-	-	-	-	-
72 Income Before Tax	290,961	(6,598)	(65,507)	-	252,629	671,304
73						
74 State Income Taxes	-	-	-	-	-	-
75						
76 Taxable Income	290,961	(6,598)	(65,507)	-	252,629	671,304
77						
78 Federal Income Taxes	101,836	(2,309)	(22,928)	-	88,420	234,957

	4.7 Intercompany Administrative Service Agreement (IASA)	4.8 Insurance Expense	4.9 Memberships & Subscriptions	4.10 AMR Savings	4.11 Revenue Sensitive Items / Uncollectibles	4.12 Legal Expenses	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	(10,482)	(79,266)	(5,380)	-	-	-	-
19 Total O&M Expenses	(10,482)	(79,266)	(5,380)	-	-	-	-
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	3,669	27,743	1,883	-	-	-	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	(6,814)	(51,523)	(3,497)	-	-	-	-
29							
30 Operating Rev For Return:	6,814	51,523	3,497	-	-	-	-
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%	0.013%	0.001%	0.000%	0.000%	0.000%	0.000%
61 Estimated Price Change	(11,010)	(83,253)	(5,650)	-	-	-	-
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	10,482	79,266	5,380	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	10,482	79,266	5,380	-	-	-	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	10,482	79,266	5,380	-	-	-	-
77							
78 Federal Income Taxes	3,669	27,743	1,883	-	-	-	-

	4.1	4.2	4.3	4.4	4.5	4.6
	Miscellaneous Expense & Revenue	Wage & Employee Benefit - Annualization	Wage & Employee Benefit - Pro Forma	Irrigation Load Control Program	Remove Non- Recurring Entries	DSM Revenue and Expense Removal
	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	1,286	-	-	1,286	-	-
10 Nuclear Production	-	-	-	-	-	-
11 Hydro Production	565	-	-	565	-	-
12 Other Power Supply	297,964	-	-	685	-	-
13 Transmission	91,988	-	-	442	-	-
14 Distribution	249,252	-	-	1,558	-	-
15 Customer Accounting	67,022	-	-	859	-	-
16 Customer Service & Info	140	-	-	140	-	-
17 Sales	-	-	-	-	-	-
18 Administrative & General	(567,222)	-	-	1,687	-	-
19 Total O&M Expenses	140,995	-	-	7,222	-	-
20 Depreciation	(46,596)	-	-	-	-	-
21 Amortization	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-
23 Income Taxes: Federal	126,856	-	-	(2,528)	-	-
24 State	-	-	-	-	-	-
25 Deferred Income Taxes	17,688	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-
28 Total Operating Expenses:	238,943	-	-	4,694	-	-
29						
30 Operating Rev For Return:	(238,943)	-	-	(4,694)	-	-
31						
32 Rate Base:						
33 Electric Plant In Service	(1,501,594)	-	-	-	-	-
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:	(1,501,594)	-	-	-	-	-
45						
46 Deductions:						
47 Accum Prov For Deprec	1,588,582	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-
49 Accum Def Income Tax	(17,688)	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-
54						
55 Total Deductions:	1,570,894	-	-	-	-	-
56						
57 Total Rate Base:	69,301	-	-	-	-	-
58						
59						
60 Estimated ROE impact	-0.061%	0.000%	0.000%	-0.001%	0.000%	0.000%
61 Estimated Price Change	394,897	-	-	7,585	-	-
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	(94,399)	-	-	(7,222)	-	-
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	(150,970)	-	-	-	-	-
71 Schedule "M" Deductions	(607,814)	-	-	-	-	-
72 Income Before Tax	362,445	-	-	(7,222)	-	-
73						
74 State Income Taxes	-	-	-	-	-	-
75						
76 Taxable Income	362,445	-	-	(7,222)	-	-
77						
78 Federal Income Taxes	126,856	-	-	(2,528)	-	-

	4.7	4.8	4.9	4.10	4.11	4.12	0
	Intercompany Administrative Service Agreement (IASA)	Insurance Expense	Memberships & Subscriptions	AMR Savings	Revenue Sensitive Items / Uncollectibles	Legal Expenses	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	-	(10,797)	-	-	-	308,076	-
13 Transmission	-	92,820	-	-	-	(1,273)	-
14 Distribution	-	251,766	-	-	-	(4,073)	-
15 Customer Accounting	-	-	-	(102,139)	169,577	(1,275)	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	(507,696)	-	-	-	(61,214)	-
19 Total O&M Expenses	-	(173,907)	-	(102,139)	169,577	240,242	-
20 Depreciation	-	-	-	(46,596)	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	-	237,071	-	35,749	(59,352)	(84,085)	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	17,688	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	-	63,165	-	(95,298)	110,225	156,157	-
29							
30 Operating Rev For Return:	-	(63,165)	-	95,298	(110,225)	(156,157)	-
31							
32 Rate Base:							
33 Electric Plant In Service	-	-	-	(1,501,594)	-	-	-
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:	-	-	-	(1,501,594)	-	-	-
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	1,588,582	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	-	-	-	(17,688)	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	-	-	-	1,570,894	-	-	-
56							
57 Total Rate Base:	-	-	-	69,301	-	-	-
58							
59							
60 Estimated ROE impact	0.000%	-0.016%	0.000%	0.023%	-0.028%	-0.039%	0.000%
61 Estimated Price Change	-	102,064	-	(145,166)	178,107	252,326	-
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	-	173,907	-	148,735	(169,577)	(240,242)	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	(104,375)	-	(46,596)	-	-	-
71 Schedule "M" Deductions	-	(607,814)	-	-	-	-	-
72 Income Before Tax	-	677,346	-	102,139	(169,577)	(240,242)	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	-	677,346	-	102,139	(169,577)	(240,242)	-
77							
78 Federal Income Taxes	-	237,071	-	35,749	(59,352)	(84,085)	-

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Revenue:							
Gains on Property Sales	421	RES	(269,748)	CAGE	0.000%	-	
Gains on Property Sales	421	RES	(20,186)	OR	Situs	-	
Gains on Property Sales	421	RES	(146,248)	UT	Situs	-	
Gains on Property Sales	421	RES	(28,945)	NUTIL	0.000%	-	
Gains on Property Sales	421	RES	465,128	SO	6.794%	31,603	
			<u>-</u>			<u>31,603</u>	4.1.1
Loss on Property Sales	421	RES	346	UT	Situs	-	
Loss on Property Sales	421	RES	(346)	SO	6.794%	(24)	
			<u>-</u>			<u>(24)</u>	4.1.1
Adjustment to Expense:							
Non-utility Flights	921	RES	(1,786)	SO	6.794%	(121)	
Customer Accounts	903	RES	(11,058)	CN	6.952%	(769)	
Advertising Expense	909	RES	(196,953)	CN	6.952%	(13,692)	
Advertising Expense	909	RES	(8,311)	OR	Situs	-	
Advertising Expense	909	RES	(279)	UT	Situs	-	
Office Supplies & Exp	921	RES	(53,210)	SO	6.794%	(3,615)	
Outside Services	923	RES	(99,837)	SO	6.794%	(6,783)	
Miscellaneous General Expense	930	RES	(11,600)	UT	Situs	-	
Regulatory Commission Expense	928	RES	(1,775)	ID	Situs	-	
Regulatory Commission Expense	908	RES	1,775	UT	Situs	-	
Total Miscellaneous General Expense Removal			<u>(383,034)</u>			<u>(24,981)</u>	4.1.1

Description of Adjustment

This adjustment removes from results of operations certain miscellaneous expenses that should have been charged to non-regulated accounts. It also reallocates gains and losses on property sales to reflect the appropriate allocation.

PacifiCorp
 Results of Operations - December 2011
 Miscellaneous General Expense & Revenue

Description	FERC	Factor	Amt to Exclude
FERC 421 - (Gain)/Loss on Sale of Utility Plant			
Gains on Property Sales	421	CAGE	269,748
Gains on Property Sales	421	OR	20,186
Gains on Property Sales	421	UT	146,248
Gains on Property Sales	421	NUTIL	28,945
Gains on Property Sales	421	SO	(465,128)
Loss on Property Sales	421	UT	(346)
Loss on Property Sales	421	SO	346
			<u>(0)</u>
Non-utility Flights			
Office Supplies and Expenses	921	SO	1,786
			<u>1,786</u>
FERC 903 - Customer Accounts			
Miscellaneous	903	CN	<u>11,058</u>
FERC 909 - Informational & Instructional Advertising			
Festivals	909	OR	251
Miscellaneous	909	CN	2,624
Legislative	909	CN	5,561
Donations	909	OR	197
Blue Sky	909	CN	6,233
Blue Sky	909	OR	8,060
Blue Sky	909	UT	279
Promotional	909	CN	179,356
DSM	909	CN	1,120
Sponsorships	909	CN	1,861
			<u>205,543</u>
FERC 921 - Office Supplies & Expenses			
Charitable Donations and Sponsorships	921	SO	13,343
Employee Expenses	921	SO	4,167
Legislative & Lobbyist	921	SO	5,790
SERP Banking Fees	921	SO	25,827
DSM Costs	921	SO	4,083
			<u>53,210</u>
FERC 923 - Outside Services			
Miscellaneous	923	SO	(53)
Blue Sky	923	SO	99,890
			<u>99,837</u>
FERC 928 - Regulatory Commission Expense			
2010 EMBE Project	928	ID	1,775
2010 EMBE Project	908	UT	(1,775)
			<u>-</u>
FERC 930 - Misc General Expense			
EDCU Other Contribution	930	UT	11,600
			<u>11,600</u>
TOTAL MISC GENERAL EXPENSE REMOVED			<u>383,034</u>
			Ref 4.1

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
Adjustment to Expense:							
Steam Operations	500	RES	144,131	CAGE	0.000%	-	
Steam Operations	500	RES	4	CAGW	22.240%	1	
Steam Operations	500	RES	22,640	JBG	21.380%	4,840	
Fuel Related - Non-NPC	501	RES	2,935	CAEE	0.000%	-	
Fuel Related - Non-NPC	501	RES	(2,914)	JBE	21.577%	(629)	
Fuel Related - Non-NPC	501	RES	(145)	SE	7.542%	(11)	
Steam Maintenance	512	RES	61,430	CAGE	0.000%	-	
Steam Maintenance	512	RES	(182)	CAGW	22.240%	(41)	
Steam Maintenance	512	RES	35,090	JBG	21.380%	7,502	
Hydro Operations	535	RES	12,644	CAGE	0.000%	-	
Hydro Operations	535	RES	17,775	CAGW	22.240%	3,953	
Hydro Maintenance	545	RES	2,286	CAGE	0.000%	-	
Hydro Maintenance	545	RES	5,288	CAGW	22.240%	1,176	
Other Operations	548	RES	10,809	CAGE	0.000%	-	
Other Operations	548	RES	3,502	CAGW	22.240%	779	
Other Operations	548	RES	3,105	SG	7.891%	245	
Other Maintenance	553	RES	4,636	CAGE	0.000%	-	
Other Maintenance	553	RES	1,555	CAGW	22.240%	346	
Other Maintenance	553	RES	-	JBG	21.380%	-	
Other Expenses	557	RES	16,172	CAGE	0.000%	-	
Other Expenses	557	RES	261	CAGW	22.240%	58	
Other Expenses	557	RES	-	JBE	21.577%	-	
Other Expenses	557	RES	3,304	JBG	21.380%	706	
Other Expenses	557	RES	51,691	SG	7.891%	4,079	
Transmission Operations	560	RES	5,458	CAGE	0.000%	-	
Transmission Operations	560	RES	1,813	CAGW	22.240%	403	
Transmission Operations	560	RES	12	JBG	21.380%	2	
Transmission Operations	560	RES	25,588	SG	7.891%	2,019	
Transmission Maintenance	571	RES	5,121	CAGE	0.000%	-	
Transmission Maintenance	571	RES	4,283	CAGW	22.240%	953	
Transmission Maintenance	571	RES	11	JBG	21.380%	2	
Transmission Maintenance	571	RES	7,944	SG	7.891%	627	
Distribution Operations	580	RES	51,066	WA	Situs	3,827	
Distribution Operations	580	RES	66,119	SNPD	6.563%	4,340	
Distribution Maintenance	593	RES	-	OTHER	0.000%	-	
Distribution Maintenance	593	RES	93,605	WA	Situs	4,828	
Distribution Maintenance	593	RES	17,382	SNPD	6.563%	1,141	
Customer Accounts	903	RES	74,642	CN	6.952%	5,189	
Customer Accounts	903	RES	44,998	WA	Situs	2,601	
Customer Services	908	RES	5,430	CN	6.952%	377	
Customer Services	908	RES	67	OTHER	0.000%	-	
Customer Services	908	RES	12,962	WA	Situs	890	
Administrative & General	920	RES	7,314	WA	Situs	1,213	
Administrative & General	920	RES	202,089	SO	6.794%	13,731	
Administrative & General	935	RES	(96)	WA	Situs	(30)	
Administrative & General	935	RES	5,720	SO	6.794%	389	
			<u>1,027,546</u>			<u>65,507</u>	4.3.2

Description of Adjustment:

The Company has several labor groups, each with different effective contract renewal dates. This adjustment annualizes the wage increases that occurred during the year ended December 2011 for labor charged to operations and maintenance accounts. See page 4.3.1 for 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>
Adjustment to Expense:							
Steam Operations	500	PRO	15,890	CAGE	0.000%	-	
Steam Operations	500	PRO	0	CAGW	22.240%	0	
Steam Operations	500	PRO	2,496	JBG	21.380%	534	
Fuel Related - Non-NPC	501	PRO	324	CAEE	0.000%	-	
Fuel Related - Non-NPC	501	PRO	(321)	JBE	21.577%	(69)	
Fuel Related - Non-NPC	501	PRO	(16)	SE	7.542%	(1)	
Steam Maintenance	512	PRO	6,772	CAGE	0.000%	-	
Steam Maintenance	512	PRO	(20)	CAGW	22.240%	(4)	
Steam Maintenance	512	PRO	3,869	JBG	21.380%	827	
Hydro Operations	535	PRO	1,394	CAGE	0.000%	-	
Hydro Operations	535	PRO	1,960	CAGW	22.240%	436	
Hydro Maintenance	545	PRO	252	CAGE	0.000%	-	
Hydro Maintenance	545	PRO	583	CAGW	22.240%	130	
Other Operations	548	PRO	1,192	CAGE	0.000%	-	
Other Operations	548	PRO	386	CAGW	22.240%	86	
Other Operations	548	PRO	342	SG	7.891%	27	
Other Maintenance	553	PRO	511	CAGE	0.000%	-	
Other Maintenance	553	PRO	171	CAGW	22.240%	38	
Other Maintenance	553	PRO	-	JBG	21.380%	-	
Other Expenses	557	PRO	1,783	CAGE	0.000%	-	
Other Expenses	557	PRO	29	CAGW	22.240%	6	
Other Expenses	557	PRO	364	JBG	21.380%	78	
Other Expenses	557	PRO	5,699	SG	7.891%	450	
Transmission Operations	560	PRO	602	CAGE	0.000%	-	
Transmission Operations	560	PRO	200	CAGW	22.240%	44	
Transmission Operations	560	PRO	1	JBG	21.380%	0	
Transmission Operations	560	PRO	2,821	SG	7.891%	223	
Transmission Maintenance	571	PRO	565	CAGE	0.000%	-	
Transmission Maintenance	571	PRO	472	CAGW	22.240%	105	
Transmission Maintenance	571	PRO	1	JBG	21.380%	0	
Transmission Maintenance	571	PRO	876	SG	7.891%	69	
Distribution Operations	580	PRO	5,630	WA	Situs	422	
Distribution Operations	580	PRO	7,289	SNPD	6.563%	478	
Distribution Maintenance	593	PRO	10,320	WA	Situs	532	
Distribution Maintenance	593	PRO	1,916	SNPD	6.563%	126	
Customer Accounts	903	PRO	8,229	CN	6.952%	572	
Customer Accounts	903	PRO	4,961	WA	Situs	287	
Customer Services	908	PRO	599	CN	6.952%	42	
Customer Services	908	PRO	7	OTHER	0.000%	-	
Customer Services	908	PRO	1,429	WA	Situs	98	
Administrative & General	920	PRO	806	WA	Situs	134	
Administrative & General	920	PRO	22,280	SO	6.794%	1,514	
Administrative & General	935	PRO	(11)	WA	Situs	(3)	
Administrative & General	935	PRO	631	SO	6.794%	43	
			<u>113,283</u>			<u>7,222</u>	4.3.2

Description of Adjustment

The Company has several labor groups, each with different effective contract renewal dates. This adjustment recognizes increases that have occurred, or are projected to occur during the twelve month period ending December 2012. See page 4.3.1 for more information on how this adjustment was calculated.

PacifiCorp
Results of Operations - December 2011
Wage and Employee Benefit Adjustment

The unadjusted, annualized (12 months ended December 2011), and pro forma period (12 months ending December 2012) labor expenses are summarized on page 4.3.2. The following is an explanation of the procedures used to develop the pro forma labor expenses.

1. Actual December 2011 total labor related expenses are identified on page 4.3.2, including bare labor, incentive, other labor, pensions, benefits, and payroll taxes.
2. Actual December 2011 expenses for regular time, overtime, and premium pay were identified by labor group and annualized to reflect wage increases during the base period. These annualizations can be found on page 4.3.3.
3. The annualized December 2011 regular time, overtime, and premium pay expenses were then escalated prospectively by labor group to December 2012 (see page 4.3.4). Union costs were escalated using the contractual and target rates found on page 4.3.5. Non-union costs were escalated using the actual rates for 2012.
4. Compensation related to the Annual Incentive Plan is included at the 2012 target level. 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.
5. Pro forma December 2012 pension and employee benefit expenses are based on either the 2012 actuarial projections or are calculated by using actual December 2011 data escalated to December 2012. These expenses can be found on page 4.3.7.
6. Payroll tax calculations can be found on page 4.3.8.

PacifiCorp
Results of Operations - December 2011
Wage and Employee Benefit Adjustment

Account	Description	12 Months Ended December 2011	Annualized		Pro Forma		Ref.
			12 Months Ended December 2011	Adjustment	12 Months Ending December 2012	Adjustment	
5001XX	Regular Ordinary Time	420,965,964	422,162,068	1,196,104	428,928,174	6,766,106	4.3.3
5002XX	Overtime	58,920,379	59,087,792	167,412	60,034,808	947,016	4.3.3
5003XX	Premium Pay	7,225,587	7,246,118	20,530	7,362,253	116,135	4.3.3
	Subtotal for Escalation	487,111,931	488,495,978	1,384,047	496,325,235	7,829,258	4.3.3&4
5005XX	Unused Leave Accrual	2,890,134	2,898,346	8,212	2,944,799	46,453	4.3.6
500600	Temporary/Contract Labor	-	-	-	-	-	-
500700	Severance/Redundancy (1)	42,953	42,953	-	42,953	-	-
500850	Other Salary/Labor Costs	4,127,597	4,127,597	-	4,127,597	-	-
50109X	JO Cutbacks	(1,066,196)	(1,069,226)	(3,029)	(1,086,363)	(17,137)	4.3.6
	Subtotal Bare Labor	493,106,419	494,495,649	1,389,229	502,354,222	7,858,573	-
500410	Annual Incentive Plan	27,627,365	27,627,365	-	34,331,148	6,703,783	4.3.6
	Total Incentive	27,627,365	27,627,365	-	34,331,148	6,703,783	-
500250	Overtime Meals	1,051,369	1,051,369	-	1,051,369	-	-
500400	Bonus and Awards	779,265	779,265	-	779,265	-	4.3.6
501325	Physical Exam	2,671	2,671	-	2,671	-	-
502300	Education Assistance	248,697	248,697	-	248,697	-	-
580899	Mining Salary/Benefit Credit	(263,000)	(263,000)	-	(263,000)	-	-
	Total Other Labor	1,819,003	1,819,003	-	1,819,003	-	-
	Subtotal Labor and Incentive	522,552,787	523,942,016	1,389,229	538,504,373	14,562,357	-
50110X	Pensions (2)	34,253,193	34,253,193	-	37,044,602	2,791,409	4.3.7
501115	SERP Plan	3,437,312	3,437,312	-	-	(3,437,312)	4.3.7
50115X	Post Retirement Benefits - FAS 106 (2)	15,417,672	15,417,672	-	1,454,632	(13,963,040)	4.3.7
501160	Post Employment Benefits - FAS 112	6,465,294	6,465,294	-	6,587,579	122,285	4.3.7
	Total Pensions	59,573,470	59,573,470	-	45,086,813	(14,486,657)	4.3.7
501102	Pension Administration	117,456	117,456	-	117,456	-	4.3.7
50112X	Medical	59,668,822	59,668,822	-	57,212,564	(2,456,258)	4.3.7
501175	Dental	1,941,815	1,941,815	-	2,236,807	294,992	4.3.7
501200	Vision	254,188	254,188	-	250,945	(3,243)	4.3.7
50122X	Life	927,228	927,228	-	944,766	17,538	4.3.7
501250	401(k)	18,881,380	18,881,380	-	19,671,892	790,513	4.3.7
501251	401(k) Administration	522,057	522,057	-	522,057	-	4.3.7
501252	401(k) Fixed	16,223,530	16,223,530	-	16,530,384	306,854	4.3.7
501275	Accidental Death & Disability	49,868	49,868	-	50,811	943	4.3.7
501300	Long-Term Disability	3,193,897	3,193,897	-	3,254,307	60,410	4.3.7
5016XX	Worker's Compensation	1,617,002	1,617,002	-	1,647,587	30,584	4.3.7
502900	Other Salary Overhead	1,713,198	1,713,198	-	1,713,198	-	4.3.7
	Total Benefits	105,110,442	105,110,442	-	104,152,775	(957,667)	4.3.7
	Subtotal Pensions and Benefits	164,683,912	164,683,912	-	149,239,588	(15,444,324)	4.3.7
580500	Payroll Tax Expense	36,395,438	36,494,681	99,243	37,540,747	1,046,066	4.3.8
580700	Payroll Tax Expense-Unemployment	3,964,496	3,964,496	-	3,964,496	-	-
	Total Payroll Taxes	40,359,934	40,459,177	99,243	41,505,243	1,046,066	-
	Total Labor	727,596,633	729,085,106	1,488,473	729,249,204	164,098	4.3.9
	Non-Utility and Capitalized Labor	225,310,384	225,771,311	460,926	225,822,126	50,815	4.3.9
	Total Utility Labor	502,286,249	503,313,795	1,027,546	503,427,076	113,283	4.3.9

Page 4.2

Page 4.3

Notes:

(1) MEHC Transition severance amortization accrual effects are not included.

(2) Pension Curtailment Gain and Pension, Post Retirement Measurement Date Change effects and the Boilermaker Pension Reserve are not included.

Labor (12 months ended December 2011)

Acct	Account Desc.	Jan-11	Feb-11	Mar-11	Apr-11	May-11	Jun-11	Jul-11	Aug-11	Sep-11	Oct-11	Nov-11	Dec-11	Total
5001XX	Reg/Ordinary Time	33,572	32,209	37,990	33,917	34,941	36,166	33,875	36,694	35,802	34,064	35,820	35,915	420,965,964
5002XX	Overtime	3,806	4,508	7,066	4,487	4,499	4,834	4,391	4,983	5,214	4,677	5,085	5,371	58,920,379
5003XX	Premium Pay	363	586	586	618	445	618	685	743	595	559	583	845	7,225,587
Grand Total		37,741	37,303	45,642	39,022	39,885	41,618	38,951	42,419	41,611	39,300	41,488	42,131	487,111,931

Ref. 4.3.2
 Ref. 4.3.2
 Ref. 4.3.2

Labor (12 months ended December 2011)

Group Code	Labor Group	Jan-11	Feb-11	Mar-11	Apr-11	May-11	Jun-11	Jul-11	Aug-11	Sep-11	Oct-11	Nov-11	Dec-11	Total
2	Officer/Exempt	14,194	13,366	17,163	14,836	14,909	15,679	14,732	15,330	16,020	14,434	15,150	16,173	181,985,233
3	IBEW 125	2,963	3,068	3,511	2,686	2,974	3,017	2,802	3,185	3,097	2,802	3,206	2,802	36,112,633
4	IBEW 659	3,421	3,490	5,058	2,899	3,450	3,695	3,248	3,738	3,669	3,519	3,736	3,317	43,242,186
5	UWUA 197	186	156	320	129	170	185	170	238	239	175	241	163	2,372,555
8	UWUA 127	3,765	3,618	4,175	4,104	4,140	4,259	3,832	4,098	3,921	3,964	4,172	4,183	48,233,944
9	IBEW 57 WY	58	53	61	57	66	67	59	58	58	51	57	73	717,963
11	IBEW 57 PD	7,625	8,026	9,034	8,494	8,356	8,896	8,517	9,744	8,725	8,363	8,700	9,262	103,739,652
12	IBEW 57 PS	3,654	3,729	4,157	3,926	3,904	3,846	3,624	3,868	3,808	3,947	4,138	3,949	46,549,618
13	PCCC Non-Exempt	666	675	694	648	646	661	690	749	700	691	686	708	8,213,064
15	IBEW 57 CT	253	219	350	274	250	253	256	275	271	273	300	310	3,284,774
18	Non-Exempt	954	903	1,118	969	1,019	1,061	1,022	1,136	1,103	1,081	1,102	1,191	12,660,309
Grand Total		37,741	37,303	45,642	39,022	39,885	41,618	38,951	42,419	41,611	39,300	41,488	42,131	487,111,931

Annualization Increase

Group Code	Labor Group	Jan-11	Feb-11	Mar-11	Apr-11	May-11	Jun-11	Jul-11	Aug-11	Sep-11	Oct-11	Nov-11	Dec-11	
2	Officer/Exempt	1.96%												
3	IBEW 125													
4	IBEW 659	1.00%												
5	UWUA 197	1.50%												
8	UWUA 127	1.50%												
9	IBEW 57 WY													
11	IBEW 57 PD	1.75%												
12	IBEW 57 PS	1.75%												
13	PCCC Non-Exempt													
15	IBEW 57 CT	1.75%												
18	Non-Exempt	1.96%												

December 2011 Annualized Labor

Group Code	Labor Group	Jan-11	Feb-11	Mar-11	Apr-11	May-11	Jun-11	Jul-11	Aug-11	Sep-11	Oct-11	Nov-11	Dec-11	Total
2	Officer/Exempt	14,194	13,366	17,163	14,836	14,909	15,679	14,732	15,330	16,020	14,434	15,150	16,173	181,985,233
3	IBEW 125	2,993	3,099	3,546	2,713	3,004	3,047	2,830	3,217	3,097	2,802	3,206	2,802	36,354,691
4	IBEW 659	3,464	3,534	5,121	2,936	3,493	3,741	3,289	3,785	3,669	3,519	3,736	3,317	43,604,694
5	UWUA 197	189	158	325	131	172	185	170	238	239	175	241	163	2,386,964
8	UWUA 127	3,822	3,672	4,238	4,166	4,203	4,323	3,889	4,160	3,980	3,964	4,172	4,183	46,772,653
9	IBEW 57 WY	59	54	62	58	67	68	59	58	58	51	57	73	723,386
11	IBEW 57 PD	7,758	8,026	9,034	8,494	8,356	8,896	8,517	9,744	8,725	8,363	8,700	9,262	103,873,083
12	IBEW 57 PS	3,718	3,729	4,157	3,926	3,904	3,846	3,624	3,868	3,808	3,947	4,138	3,949	46,613,564
13	PCCC Non-Exempt	666	675	694	648	646	661	690	749	700	691	686	708	8,213,064
15	IBEW 57 CT	258	223	357	279	254	253	256	275	271	273	300	310	3,308,337
18	Non-Exempt	954	903	1,118	969	1,019	1,061	1,022	1,136	1,103	1,081	1,102	1,191	12,660,309
Grand Total		38,076	37,438	45,815	39,166	40,028	41,760	39,077	42,559	41,670	39,300	41,488	42,131	488,495,978

Ref. 4.3.2

Pro Forma Increase to December 2012

Group Code	Labor Group	Jan-12	Feb-12	Mar-12	Apr-12	May-12	Jun-12	Jul-12	Aug-12	Sep-12	Oct-12	Nov-12	Dec-12
2	Officer/Exempt	1.93%											
3	IBEW 125		1.50%										
4	IBEW 659				1.50%								
5	UWUA 197						2.00%						
8	UWUA 127										2.00%		
9	IBEW 57 WY							1.76%					
11	IBEW 57 PD		2.00%										
12	IBEW 57 PS		2.00%										
13	PCCC Non-Exempt												
15	IBEW 57 CT						2.00%						
16	Non-Exempt	1.93%											

Pro Forma Labor December 2012

Group Code	Labor Group	Jan-12	Feb-12	Mar-12	Apr-12	May-12	Jun-12	Jul-12	Aug-12	Sep-12	Oct-12	Nov-12	Dec-12	Total
2	Officer/Exempt	14,468	13,624	17,494	15,123	15,196	15,981	15,016	15,626	16,329	14,712	15,442	16,485	185,497,548
3	IBEW 125	2,993	3,145	3,589	2,753	3,049	3,092	2,872	3,265	3,144	2,844	3,254	2,844	36,855,116
4	IBEW 659	3,464	3,534	5,121	2,980	3,546	3,797	3,338	3,841	3,724	3,572	3,792	3,366	44,076,977
5	UWUA 197	189	158	325	131	172	189	173	243	244	179	246	167	2,415,203
8	UWUA 127	3,822	3,672	4,238	4,166	4,203	4,323	3,889	4,160	3,980	4,043	4,256	4,267	49,019,054
9	IBEW 57 WY	59	54	62	58	67	68	60	59	59	52	58	74	729,659
11	IBEW 57 PD	7,758	8,186	9,215	8,664	8,523	9,074	8,687	9,939	8,899	8,531	8,874	9,447	105,795,363
12	IBEW 57 PS	3,718	3,804	4,240	4,004	3,982	3,923	3,696	3,946	3,884	4,025	4,220	4,028	47,471,475
13	PCCC Non-Exempt	666	675	694	648	646	661	690	749	700	691	686	708	8,313,064
15	IBEW 57 CT	258	223	357	279	254	258	262	280	276	278	306	317	3,347,104
16	Non-Exempt	973	920	1,140	988	1,039	1,082	1,042	1,158	1,124	1,102	1,123	1,214	12,904,653
	Grand Total	38,368	37,995	46,484	39,793	40,678	42,448	39,726	43,265	42,364	40,030	42,258	42,916	496,325,235

Ref. 4.3.2

PacifiCorp
 Results of Operations - December 2011
 Wage and Employee Benefit Adjustment

Labor Increases - January 2011 through December 2012

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, 2010 is shown as effective on January 1, 2011.

12 Months Ended December 2011

Group Code	Labor Group	Jan-11	Feb-11	Mar-11	Apr-11	May-11	Jun-11	Jul-11	Aug-11	Sep-11	Oct-11	Nov-11	Dec-11	
2	Officer/Exempt	1.96%												(1)
3	IBEW 125									1.00%				(2)
4	IBEW 659									1.25%				(2)
5	UWUA 197						1.50%							(2)
8	UWUA 127										1.50%			(2)
9	IBEW 57 WY							1.50%						(2)
11	IBEW 57 PD		1.75%											(2)
12	IBEW 57 PS		1.75%											(2)
13	PCCC Non-Exempt													(2)
15	IBEW 57 CT						1.75%							(2)
18	Non-Exempt	1.96%												(1)

12 Months Ended December 2012

Group Code	Labor Group	Jan-12	Feb-12	Mar-12	Apr-12	May-12	Jun-12	Jul-12	Aug-12	Sep-12	Oct-12	Nov-12	Dec-12	
2	Officer/Exempt	1.93%												(1)
3	IBEW 125		1.50%											(2)
4	IBEW 659				1.50%									(2)
5	UWUA 197						2.00%							(2)
8	UWUA 127										2.00%			(2)
9	IBEW 57 WY							1.76%						(3)
11	IBEW 57 PD		2.00%											(2)
12	IBEW 57 PS		2.00%											(2)
13	PCCC Non-Exempt													(2)
15	IBEW 57 CT						2.00%							(2)
18	Non-Exempt	1.93%												(1)

- (1) Overall Actual
- (2) Labor increase supported by union contracts
- (3) Labor increase supported by planning targets

**PacifiCorp
Results of Operations - December 2011
Wage and Employee Benefit Adjustment**

Composite Labor Increases

		Ref.
Regular Time/Overtime/Premium Pay December 2011 - ACTUAL	487,111,931	4.3.2
Regular Time/Overtime/Premium Pay December 2011 - ANNUALIZED	488,495,978	4.3.2
% Increase	0.28%	
Regular Time/Overtime/Premium Pay December 2012 - PRO FORMA	496,325,235	4.3.2
% Increase	1.60%	

Miscellaneous Bare Labor Escalation

Description	Account	December 2011 Actual	Annual Increase	December 2011 Annualized	Annualization Adjustment	Pro Forma Increase	December 2012 Pro Forma	Pro Forma Adjustment	Ref.
Unused Sick Leave Accrual	5005XX	2,890,134	0.28%	2,898,346	8,212	1.60%	2,944,799	46,453	4.3.2
JO Cutbacks	50109X	(1,066,196)	0.28%	(1,069,226)	(3,029)	1.60%	(1,086,363)	(17,137)	4.3.2
		1,823,938		1,829,120	5,182		1,858,436	29,316	

Annual Incentive Plan Escalation

Description	Account	December 2011 Actual	December 2012 Pro Forma	Pro Forma Adjustment	Ref.
Annual Incentive Plan Compensation	500410	27,627,365	34,331,148	6,703,783	4.3.2

PacifiCorp
Results of Operations December 2011
Wage and Employee Benefit Adjustment

Account	Description	A	B	C	D	D - A	Ref
		Actual December 2011 Net of Joint Venture	Actual December 2011 GROSS	December 2012 Projected GROSS	December 2012 Projected Net of Joint Venture	Pro Forma Adjustment	
50110X	Pensions - FAS 87	34,253,193	35,044,134	37,900,000	37,044,602	2,791,409	4.3.2
501115	SERP Plan	3,437,312	3,437,312	-	-	(3,437,312)	4.3.2
50115X	Post Retirement Benefits - FAS 106	15,417,672	15,898,532	1,500,000	1,454,632	(13,963,040)	4.3.2
501160	Post Employment Benefits - FAS 112	6,465,294	6,660,117	6,786,087	6,587,579	122,285	4.3.2
	Subtotal	59,573,470	61,040,095	46,186,087	45,086,813	(14,486,657)	4.3.2
501102	Pension Administration	117,456	117,989	117,989	117,456	-	4.3.2
50112X	Medical	59,668,822	61,557,261	59,023,266	57,212,564	(2,456,258)	4.3.2
501175	Dental	1,941,815	2,016,398	2,322,720	2,236,807	294,992	4.3.2
501200	Vision	254,188	264,245	260,874	250,945	(3,243)	4.3.2
50122X	Life	927,228	955,738	973,815	944,766	17,538	4.3.2
501250	401(k)	18,881,380	19,522,982	20,340,357	19,671,892	790,513	4.3.2
501251	401(k) Administration	522,057	537,789	537,789	522,057	-	4.3.2
501252	401(k) Fixed	16,223,530	16,977,327	17,298,439	16,530,384	306,854	4.3.2
501275	Accidental Death & Disability	49,868	50,412	51,366	50,811	943	4.3.2
501300	Long-Term Disability	3,193,897	3,290,142	3,352,372	3,254,307	60,410	4.3.2
5016XX	Worker's Compensation	1,617,002	1,663,362	1,694,823	1,647,587	30,584	4.3.2
502900	Other Salary Overhead	1,713,198	1,714,589	1,714,589	1,713,198	-	4.3.2
	Subtotal	105,110,442	108,668,233	107,688,397	104,152,775	(957,667)	4.3.2
	Grand Total	164,683,912	169,708,329	153,874,484	149,239,588	(15,444,324)	4.3.2
					Ref 4.3.2	Ref 4.3.2	

PacifiCorp
Results of Operations December 2011
Wage and Employee Benefit Adjustment
Payroll Tax Adjustment Calculation

FICA Calculated on December 2011 Annualized Labor		Reference
Annualized Wages Adjustment	1,389,229	4.3.2
Annualized Incentive Adjustment	-	4.3.2
	<u>1,389,229</u>	
Medicare Rate (no cap)	1.45%	
	<u>20,144</u>	
Social Security Rate	6.20%	
	<u>86,132</u>	
Percentage of Social Security Eligible Wages	91.84%	
	<u>79,100</u>	
Total FICA Tax	<u>99,243</u>	4.3.2
FICA Calculated on December 2012 Pro Forma Labor		
Pro Forma Wages Adjustment	7,858,573	4.3.2
Pro Forma Incentive Adjustment	6,703,783	4.3.2
	<u>14,562,357</u>	
Medicare Rate (no cap)	1.45%	
	<u>211,154</u>	
Social Security Rate	6.20%	
	<u>902,866</u>	
Percentage of Social Security Eligible Wages	92.47%	
	<u>834,911</u>	
Total FICA Tax	<u>1,046,066</u>	4.3.2

Results of Operations - December 2011

Wage and Employee Benefit Adjustment

Adjustment by FERC Account and West Control Area Factor

Indicator	Actual 12 Months Ended		Annualization Adjustment	Annualized 12 Months Ended December 2011		Pro Forma Adjustment	Pro Forma 12 Months Ending December 2012	
	December 2011	% Of Total		December 2011	December 2011		December 2012	
500CAGE	70,454,474	9.68%	144,131	70,598,605	15,690	70,614,495		
500CAGW	2,074	0.00%	4	2,078	0	2,078		
500JBG	11,066,985	1.52%	22,640	11,089,625	2,496	11,092,121		
501CAEE	1,434,915	0.20%	2,935	1,437,850	324	1,438,174		
501JBE	(1,424,506)	-0.20%	(2,914)	(1,427,420)	(321)	(1,427,741)		
501SE	(71,020)	-0.01%	(145)	(71,166)	(16)	(71,182)		
512CAGE	30,028,329	4.13%	61,430	30,089,759	6,772	30,096,532		
512CAGW	(89,166)	-0.01%	(182)	(89,349)	(20)	(89,369)		
512JBG	17,152,741	2.36%	35,090	17,187,831	3,869	17,191,699		
535CAGE	6,180,612	0.85%	12,644	6,193,255	1,394	6,194,649		
535CAGW	8,688,574	1.19%	17,775	8,706,349	1,960	8,708,308		
545CAGE	1,117,658	0.15%	2,286	1,119,944	252	1,120,196		
545CAGW	2,585,074	0.36%	5,288	2,590,363	583	2,590,946		
548CAGE	5,283,725	0.73%	10,809	5,294,534	1,192	5,295,726		
548CAGW	1,712,030	0.24%	3,502	1,715,533	386	1,715,919		
548SG	1,517,992	0.21%	3,105	1,521,097	342	1,521,440		
553CAGE	2,266,146	0.31%	4,636	2,270,782	511	2,271,293		
553CAGW	759,989	0.10%	1,555	761,543	171	761,715		
557CAGE	7,905,401	1.09%	16,172	7,921,574	1,783	7,923,356		
557CAGW	127,407	0.02%	261	127,667	29	127,696		
557JBG	1,615,262	0.22%	3,304	1,618,566	364	1,618,930		
557SG	25,267,743	3.47%	51,691	25,319,434	5,699	25,325,133		
560CAGE	2,668,176	0.37%	5,458	2,673,634	602	2,674,236		
560CAGW	886,042	0.12%	1,813	887,855	200	888,055		
560JBG	5,665	0.00%	12	5,677	1	5,678		
560SG	12,507,754	1.72%	25,588	12,533,342	2,821	12,536,163		
571CAGE	2,503,360	0.34%	5,121	2,508,481	565	2,509,046		
571CAGW	2,093,642	0.29%	4,283	2,097,925	472	2,098,397		
571JBG	5,328	0.00%	11	5,339	1	5,340		
571SG	3,883,106	0.53%	7,944	3,891,050	876	3,891,926		
580CA	1,154,267	0.16%	2,361	1,156,628	260	1,156,889		
580IDU	963,282	0.13%	1,971	965,252	217	965,470		
580OR	9,759,978	1.34%	19,966	9,779,945	2,201	9,782,146		
580SNPD	32,320,364	4.44%	66,119	32,386,483	7,289	32,393,773		
580UT	9,126,724	1.25%	18,671	9,145,395	2,058	9,147,453		
580WA	1,870,513	0.26%	3,827	1,874,339	422	1,874,761		
580WYP	1,856,387	0.26%	3,798	1,860,185	419	1,860,603		
580WYU	231,103	0.03%	473	231,576	52	231,628		
593CA	2,064,451	0.28%	4,223	2,068,674	466	2,069,140		
593IDU	3,692,471	0.51%	7,554	3,700,025	833	3,700,858		
593OR	14,739,986	2.03%	30,154	14,770,141	3,324	14,773,465		
593SNPD	8,496,468	1.17%	17,382	8,513,850	1,916	8,515,766		
593UT	19,414,971	2.67%	39,718	19,454,689	4,379	19,459,068		
593WA	2,360,264	0.32%	4,828	2,365,093	532	2,365,625		
593WYP	2,899,393	0.40%	5,931	2,905,324	654	2,905,978		
593WYU	584,732	0.08%	1,196	585,928	132	586,060		
903CA	919,401	0.13%	1,881	921,282	207	921,490		
903CN	36,486,461	5.01%	74,642	36,561,103	8,229	36,569,332		
903IDU	1,584,448	0.22%	3,241	1,587,689	357	1,588,047		
903OR	9,892,042	1.36%	20,237	9,912,278	2,231	9,914,509		
903UT	6,474,808	0.89%	13,246	6,488,054	1,460	6,489,514		
903WA	1,271,446	0.17%	2,601	1,274,047	287	1,274,334		
903WYP	1,566,514	0.22%	3,205	1,569,719	353	1,570,072		
903WYU	287,081	0.04%	587	287,669	65	287,734		
908CA	66,006	0.01%	135	66,141	15	66,156		
908CN	2,654,293	0.36%	5,430	2,659,723	599	2,660,322		
908IDU	494,641	0.07%	1,012	495,653	112	495,765		
908OR	1,790,085	0.25%	3,662	1,793,747	404	1,794,150		
908OTHER	32,542	0.00%	67	32,609	7	32,616		
908UT	2,514,471	0.35%	5,144	2,519,615	567	2,520,182		
908WA	434,875	0.06%	890	435,765	98	435,863		
908WYP	1,036,038	0.14%	2,119	1,038,157	234	1,038,391		
920CA	56,762	0.01%	116	56,879	13	56,891		
920IDU	501,501	0.07%	1,026	502,527	113	502,640		
920OR	390,547	0.05%	799	391,346	88	391,434		
920SO	98,785,435	13.58%	202,089	98,987,524	22,280	99,009,803		
920UT	1,022,394	0.14%	2,092	1,024,485	231	1,024,716		
920WA	592,717	0.08%	1,213	593,929	134	594,063		
920WYP	1,011,343	0.14%	2,069	1,013,412	228	1,013,640		
935CA	(21,878)	0.00%	(45)	(21,923)	(5)	(21,928)		
935OR	(1,920)	0.00%	(4)	(1,924)	(0)	(1,924)		
935SO	2,796,224	0.38%	5,720	2,801,945	631	2,802,575		
935UT	472	0.00%	1	473	0	473		
935WA	(14,487)	0.00%	(30)	(14,517)	(3)	(14,520)		
935WYU	(8,881)	0.00%	(18)	(8,899)	(2)	(8,901)		
Utility Labor	502,286,249	69.03%	1,027,546	503,313,795	113,283	503,427,078	Ref. Page 4.3.2	
Non-Utility/Capital	225,310,384	30.97%	460,926	225,771,311	50,815	225,822,126	Ref. Page 4.3.2	
Total	727,596,633	100.00%	1,488,473	729,085,106	164,098	729,249,204	Ref. Page 4.3.2	

	<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>
Adjustment to Expense:							
Other Purchased Power	557	RES	(3,195,299)	SG	7.891%	(252,149)	
Other Purchased Power	557	RES	(6,074,644)	CAGE	0.000%	-	
Advertising	909	RES	(3,718)	CN	6.952%	(258)	
Misc. General Expense	930	RES	(3,256)	SO	6.794%	(221)	
Other Purchased Power	557	RES	9,269,943	ID	Situs	-	
Advertising	909	RES	3,718	ID	Situs	-	
Misc. General Expense	930	RES	3,256	ID	Situs	-	
			<u>(0)</u>			<u>(252,629)</u>	4.4.1

Description of Adjustment:

Payments made to Idaho irrigators as part of the Idaho Irrigation Load Control Program and a portion of the program's administrative costs are system allocated in the unadjusted data. This adjustment situs assigns the payments to Idaho. DSM costs are currently situs assigned to the states in which the costs are incurred to match the benefit of reduced load reflected in allocation factors.

PacifiCorp
Results of Operations - December 2011
Idaho Irrigation Load Control

	<u>FERC</u> <u>Account</u>	<u>Factor</u>	<u>Amount</u>
Idaho Irrigation Load Control Incentive Payments	557	CAGE	6,074,644
Irrigation Load Control Program Costs	557	SG	3,195,299
Irrigation Load Control Program Costs	909	CN	3,718
Irrigation Load Control Program Costs	930	SO	3,256
			<u>9,276,916</u>
			Ref. 4.4

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Boilermaker Pension Reserve	557	RES	(4,302,803)	JBE	21.577%	(928,429)	4.5.1
Jim Bridger Turbine Upgrade	557	RES	3,033,000	SG	7.891%	239,342	4.5.1
Correction of DSM Charges	908	RES	(64,622)	WA	Situs	(64,622)	4.5.1
	908	RES	(325)	UT	Situs	-	4.5.1
Reversal of Accrual for New Review Program	557	RES	1,000,000	SG	7.891%	78,912	4.5.1
Remove East Sde Electric Lake Charges	557	RES	44,269	SG	7.891%	3,493	4.5.1
	254	RES	1,845	SE	7.542%	139	4.5.1
Adjustment to Tax:							
Fuel Amortization - Sch M	SCHMAT	RES	(63,030)	CAEE	0.000%	-	
Coal Supply Adjustment - Sch M	SCHMDT	RES	(44,269)	CAEE	0.000%	-	

Description of Adjustment

A variety of accounting entries were made to expense accounts during the 12-months ended December 2011 that are non-recurring in nature or relate to a prior period. These transactions are removed from results to normalize test period results. A description of each item is provided on page 4.5.1.

PacifiCorp
Results of Operations - December 2011
Remove Non-Recurring Entries

No.	Postg Date	Text	FERC Acct	Factor	Amount as Booked	Reference
1	6/21/2011	Boilermaker Pension Reserve: The Company withdrew from the Boilermaker Pension reserve at Bridger Plant. The entry establishing a contingent liability for indemnification of the union needs to be removed from results as non-recurring. The Company may need to request recovery in the future depending on the outcome.	557	JBE	4,302,803	Ref 4.5
2	12/13/2011	Jim Bridger Unit 2, 3 and 4 turbine upgrades: To reverse the CWIP Reserve for the potential impairment of Jim Bridger and Huntington 2 Turbine Upgrade projects, accrued in prior months in anticipation of a renegotiation of the contract with Mechanical Dynamics & Analysis (MD&A). Since the renegotiated MD&A contract was executed in December, this reserve was reversed.	557	SG	(3,033,000)	Ref 4.5
3	10/31/2011	Correction of DSM charges: The Company corrected DSM expenses that should have been charged to DSM Regulatory assets in October 2011. The expenses credited that relate to 2010 need to be removed as out-of-period.	908	WA	64,622	Ref 4.5
				UT	325	Ref 4.5
4	9/29/2011	EPA and DOJ Accrual under New Review Program: The EPA and DOJ reviewed the plant upgrades and considered whether they were too major to fit under the Company's existing permits. Accordingly, in April 2009 the Company accrued a potential fee. In September 2011 it was determined this accrual was no longer necessary.	557	SG	(1,000,000)	Ref 4.5
5		Electric Lake Charges: These items relate to east side resources. They need to be removed from Washington results.	557	SG	(44,269)	Ref 4.5
			254	SE	(1,845)	
Total					<u>288,636</u>	Ref 4.5

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Revenue:							
Remove DSM Revenue	456	RES	(1,785,661)	CA	Situs	-	
	456	RES	(49,303,455)	UT	Situs	-	
	456	RES	(5,356,975)	ID	Situs	-	
	456	RES	(8,883,682)	WA	Situs	(8,883,682)	
	456	RES	(3,888,523)	WY-ALL	Situs	-	
	456	RES	(22,316,839)	OR	Situs	-	
			<u>(91,535,136)</u>			<u>(8,883,682)</u>	4.6.1
Adjustment to Expense:							
Remove DSM Amortization Expense	908	RES	(1,785,661)	CA	Situs	-	
	908	RES	(5,356,975)	ID	Situs	-	
	908	RES	(22,316,839)	OR	Situs	-	
	908	RES	(49,303,455)	UT	Situs	-	
	908	RES	(8,883,682)	WA	Situs	(8,883,682)	
	908	RES	(3,888,523)	WY-ALL	Situs	-	
			<u>(91,535,136)</u>			<u>(8,883,682)</u>	4.6.1
Adjustment to Tax:							
Schedule M Adjustment	SCHMAT	RES	(9,654,869)	SO	6.794%	(655,994)	
Schedule M Adjustment	SCHMDT	RES	(14,795)	OR	Situs	-	

Description of Adjustment

This adjustment removes revenues and expenses that are related to DSM programs, the costs of which are recovered through a surcharge on customer bills.

PacifiCorp
 Results of Operations - December 2011
 DSM Revenue & Expense Removal
 SAP Unadjusted January 2011 - December 2011

Remove DSM Revenue:

FERC Account	Description	Allocation	Unadjusted Actuals	
456	DSM Revenue - CA SBC	CA	1,785,661	
	DSM Revenue - Utah SBC Offset	UT	49,303,455	
	DSM REV - ID SBC	IDU	5,356,975	
	DSM Revenue - WA SBC	WA	8,883,682	
	DSM REV - WY SBC CAT 1 (SCH 2)	WYP	3,888,523	
	DSM Revenue OR ECC	OR	22,316,839	
			<u>91,535,136</u>	Ref. 4.6

Remove DSM Amortization Expense:

FERC Account	Description	Allocation	Unadjusted Actuals	
908	CA DSM AMORT-SBC/ECC	CA	1,785,661	
	IDU DSM AMORT-SBC/ECC	IDU	5,356,975	
	OR DSM AMORT-SBC/ECC	OR	22,316,839	
	UT DSM AMORT-SBC/ECC	UT	49,303,455	
	WA DSM AMORT-SBC/ECC	WA	8,883,682	
	WYP DSM AMORT-SBC/ECC	WYP	3,888,523	
			<u>91,535,136</u>	Ref. 4.6

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Remove SERP portion of Affiliate cross charge booked above the line	930	RES	(154,278)	SO	6.794%	(10,482)	Below

Adjustment Detail

MEHC booked above the Line - 12 ME Dec 2011	8,236,848	
Remove SERP included above the line	(154,278)	Above
Adjusted amount	<u>8,082,570</u>	

Description of Adjustment

In the merger commitment, the Company committed to hold customers harmless for costs that were previously assigned to affiliates relating to management fees and set the total company amount at \$1,500,000. This commitment is offsettable to the extent PacifiCorp demonstrates to the Commission's satisfaction that corporate allocations from MEHC to PacifiCorp included in PacifiCorp's rates are less than \$7.3 million. This commitment expired on December 31, 2010, so no adjustment for the commitment is necessary. The portion of the cross charge for SERP is included in unadjusted results and is removed by this adjustment.

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Remove Unadj Captive Third Party Liability Ins.	925	PRO	355,395	SO	6.794%	24,147	4.8.1
Remove Accrual for Oregon Liability Reserve	925	RES	(186,354)	SO	6.794%	(12,662)	4.8.2
Adjust Injuries and Damages Accrual	925	PRO	977,235	SO	6.794%	66,398	4.8.3
Change in Property Insurance due to the end of captive insurance coverage:							
Remove Captive Premium from Base Period	924	PRO	(8,804,856)	SO	6.794%	(598,240)	4.8.4
Annual Property Damage Expense							
Property Insurance - Transmission	571	PRO	417,362	CAGW	22.240%	92,820	4.8.4
Property Insurance - WA Distribution	593	PRO	251,766	WA	Situs	251,766	4.8.4
Property Insurance - Non-T&D	553	PRO	(48,547)	CAGW	22.240%	(10,797)	4.8.4
Remove CA CEMA Regulatory asset	924	RES	(1,164,006)	SO	6.794%	(79,088)	4.8.5
Correct erroneous allocation of accrual of damages							
System allocation	924	RES	183,732	SO	6.794%	12,484	4.8.6
California allocation	924	RES	(65,941)	CA	Situs	-	4.8.6
Oregon allocation	924	RES	(117,792)	OR	Situs	-	4.8.6
Adjustment to Tax:							
Schedule M Adjustment	SCHMAP	PRO	(1,536,178)	SO	6.7944%	(104,375)	
Schedule M Adjustment	SCHMDP	PRO	(8,945,767)	SO	6.794%	(607,814)	

Description of Adjustment

This adjustment reflects the end of coverage by the captive insurance company on March 21, 2011. Consistent with the Company's last general rate case (UE- 111190), the Company has replaced the captive insurance with accruals for liability and property damage expense based on a six-year average of actual damages. This adjustment also removes the entries related to the California CEMA regulatory asset and corrects allocation errors.

PacifiCorp
Results of Operations - December 2011
Insurance Expense
Captive Liability Insurance Expense

Third Party Liability Insurance Expense - Captive portion

A portion of third party liability was covered by captive insurance through March 21, 2011 and replaced by self-insurance thereafter.

The captive third party liability expense in the base period will be replaced by the expected extra self insurance expense.

Captive claims received in base period	(530,000)
Captive insurance premium in base results	174,605
Captive third party liability insurance in unadjusted results	<u>(355,395)</u>

Ref 4.8

PacifiCorp
Results of Operations - December 2011
Insurance Expense
Liability Insurance Accruals Related to Oregon

<u>Year</u>	<u>Period</u>	<u>RefDoc.No.</u>	<u>Account</u>	<u>Text</u>	<u>FERC Acct</u>	<u>Location</u>	<u>Allocator</u>	<u>Amount</u>	<u>Pstng Date</u>
2011	004	120998529	545050	Injury & Damage accrual (excludes Automobile)	9250000	000001	SO	(20,706)	04/30/2011
2011	005	121081301	545050	Injury & Damage accrual (excludes Automobile)	9250000	000001	SO	62,118	05/31/2011
2011	006	121163542	545050	Injury & Damage accrual (excludes Automobile)	9250000	000001	SO	20,706	06/30/2011
2011	007	121446556	545050	Injury & Damage accrual (excludes Automobile)	9250000	000001	SO	20,706	07/31/2011
2011	008	121548857	545050	Injury & Damage accrual (excludes Automobile)	9250000	000001	SO	20,706	08/31/2011
2011	009	121652330	545050	Injury & Damage accrual (excludes Automobile)	9250000	000001	SO	20,706	09/30/2011
2011	010	121950658	545050	Injury & Damage accrual (excludes Automobile)	9250000	000001	SO	20,706	10/31/2011
2011	011	122044879	545050	Injury & Damage accrual (excludes Automobile)	9250000	000001	SO	20,706	11/30/2011
2011	012	122144396	545050	Injury & Damage accrual (excludes Automobile)	9250000	000001	SO	20,706	12/31/2011
								<u>186,354</u>	
								Ref 4.8	

PacifiCorp
Results of Operations - December 2011
Insurance Expense
Liability Insurance Expense Based on a 6 Year Average

Detail of 6 year average of liability expense net of commercial reimbursements

<u>Year</u>	<u>Accrual</u>	<u>Commercial Reimbursement</u>	<u>Net Expense</u>
2006	2,450,506	Netted in Accrual	2,450,506
2007	10,087,289	(3,308,400)	6,778,889
2008	8,469,504	(4,525,001)	3,944,503
2009	4,487,483	(565,133)	3,922,350
2010	4,831,787	(1,618,605)	3,213,181
2011	2,839,205	49,999	2,889,204
	6 Year Average		3,866,439
	Amount in base period		2,889,204
	Additional accrual		977,235
			Ref 4.8

PacifiCorp
Results of Operations - December 2011
Insurance Expense
Property Damage Not Covered by Commercial Insurance

Commercial insurance covers a portion of non-T&D property damage above a deductible. Up through March 21, 2011, captive insurance covered a portion and the rest was self-insured. After March 21, 2011, all property damage not covered by commercial insurance is self-insured. This will be charged to O&M expense when incurred.

Captive Insurance Expense in Base Period needs to be removed

Actual captive property insurance premium during base period	650,136	
Actual self-insured property provision under captive insurance	8,154,720	
Total Company	<u>8,804,856</u>	Ref 4.8

Property Damage needs to be based on a 6-year average of actual property damage

	<u>WA Dist.</u>	<u>WCA Trans.</u>	<u>WCA Non T&D</u>
<u>6-year average</u>			
Apr 2005- Mar 2006	239,827	122,962	100,592
Apr 2006 - Mar 2007	582,828	245,993	411,139
Apr 2007 - Mar 2008	1,493,728	1,426,203	199,641
Apr 2008 - Mar 2009*	425,221	335,571	138,883 *
Apr 2009 - Mar 2010	246,685	1,058,872	847,444
Apr 2010 - Mar 2011	591,239	335,721	278,384
6-Year Average	596,588	587,554	329,347
<u>Actual CY 2011 Damages</u>			
Jan 2011 - Dec 2011	<u>344,822</u>	<u>170,192</u>	<u>377,895</u>
Difference in 6-year average and CY 2011	251,766	417,362	(48,547)
	Ref 4.8	Ref 4.8	Ref 4.8

* WCA Non-T&D damages for the April 2008 - March 2009 period are exclusive of an event totaling \$138,883 per the UE-111190 settlement.

PacifiCorp
 Results of Operations - December 2011
 Insurance Expense
 Remove California CEMA from Results

A regulatory asset was established to defer the costs of California storm damage. The entries related to this regulatory asset should not be included in results.

<u>Year</u>	<u>Period</u>	<u>CoCode</u>	<u>Account</u>	<u>Text</u>	<u>FERC Acct</u>	<u>Locatn</u>	<u>Allocator</u>	<u>In TC</u>	<u>Pstng Date</u>
2011	003	1000	549301	Recl of CEMA ref #120712832 fr FERC 921 to 924	9240000	000103	SO	55,539	03/31/2011
2011	003	1000	549301	Recl of CEMA ref #120712832 fr FERC 921 to 924	9240000	000103	SO	101,301	03/31/2011
2011	003	1000	549301	Recl of CEMA ref #120712832 fr FERC 921 to 924	9240000	000103	SO	4,250	03/31/2011
2011	003	1000	549301	Recl of CEMA ref #120712832 fr FERC 921 to 924	9240000	000103	SO	108,776	03/31/2011
2011	004	1000	549301	Recl of CEMA (ref#120712832) fr FERC 921 to 924	9240000	000103	SO	94,572	04/30/2011
2011	005	1000	549301	Rcl of May CEMA (ref 121080809) fr FERC 921 to 924	9240000	000103	SO	95,711	05/31/2011
2011	006	1000	549301	June rcl of CEMA fr FERC 921.0 to 924.0	9240000	000103	SO	105,487	06/30/2011
2011	007	1000	549301	July Recl of CEMA fr FERC 921 to 924	9240000	000103	SO	107,247	07/31/2011
2011	008	1000	549301	Aug reclass of CEMA from FERC 921 to 924	9240000	000103	SO	103,893	08/31/2011
2011	009	1000	549301	Sept reclass of CEMA fr FERC 921 to 924	9240000	000103	SO	97,979	09/30/2011
2011	010	1000	549301	Oct-11 Reclass of CEMA from FERC 921 to 924r	9240000	000103	SO	87,678	10/31/2011
2011	011	1000	549301	Nov Reclass of CEMA fr FERC 921 to 924	9240000	000103	SO	88,231	11/30/2011
2011	012	1000	549301	Dec reclass of CEMA fr FERC 921 to 924	9240000	000103	SO	113,341	12/31/2011
								<u>1,164,006</u>	
								Ref 4.8	

PacifiCorp
 Results of Operations - December 2011
 Insurance Expense
 Correct Allocation

These charges relate to the period captive insurance was in effect and all property damage was allocated on an SO factor. The charges below were incorrectly allocated on other factors. This adjustment corrects the allocation of these entries.

<u>Year</u>	<u>Period</u>	<u>CoCode</u>	<u>Profit Ctr</u>	<u>Account</u>	<u>Text</u>	<u>RefDoc.No.</u>	<u>Cost Ctr</u>	<u>FERC Acct</u>	<u>Locatn</u>	<u>Alloc</u>	<u>In TC</u>	<u>Pstng Date</u>
2011	007	1000	9006	548050	Property insurance provision PP for PP Claims	121446557	13158	9241000	000090	CA	12,643	07/31/2011
2011	008	1000	9006	548050	Property insurance provision PP for PP Claims	121530287	13158	9241000	000090	CA	6,402	08/31/2011
2011	009	1000	9006	548050	Property insurance provision PP for PP Claims	121652701	13158	9241000	000090	CA	4,288	09/30/2011
2011	010	1000	9006	548050	Property insurance provision PP for PP Claims	121942796	13158	9241000	000090	CA	42,607	10/31/2011
											<u>65,941</u>	
											Ref 4.8	

<u>Year</u>	<u>Period</u>	<u>CoCode</u>	<u>Profit Ctr</u>	<u>Account</u>	<u>Text</u>	<u>RefDoc.No.</u>	<u>Cost Ctr</u>	<u>FERC Acct</u>	<u>Locatn</u>	<u>Alloc</u>	<u>In TC</u>	<u>Pstng Date</u>
2011	007	1000	1719	548050	Property insurance provision RMP for RMP Claims	121446557	11950	9241000	000001	OR	19,216	07/31/2011
2011	008	1000	1719	548050	Property insurance provision RMP for RMP Claims	121530287	11950	9241000	000001	OR	4,775	08/31/2011
2011	009	1000	1719	548050	Property insurance provision RMP for RMP Claims	121652701	11950	9241000	000001	OR	1,622	09/30/2011
2011	009	1000	1719	548050	Property insurance provision RMP for RMP Claims	121652707	11950	9241000	000001	OR	(3,244)	09/30/2011
2011	010	1000	1719	548050	Property insurance provision RMP for RMP Claims	121942796	11950	9241000	000001	OR	91,134	10/31/2011
2011	012	1000	1719	548050	Property insurance provision RMP for RMP Claims	122144381	11950	9241000	000001	OR	4,289	12/31/2011
											<u>117,792</u>	
											Ref 4.8	

183,732
Ref 4.8

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
Adjustment to Expense:							
Remove Memberships As Booked	930	RES	(5,953,141)	SO	6.794%	(404,482)	
Remove Memberships As Booked	930	RES	(10,000)	CA	Situs	-	
Remove Memberships As Booked	930	RES	(69,007)	OR	Situs	-	
Remove Memberships As Booked	930	RES	(5,000)	WA	Situs	(5,000)	
Remove Memberships As Booked	930	RES	(55,738)	UT	Situs	-	
Remove Memberships As Booked	930	RES	(3,500)	ID	Situs	-	
Remove Memberships As Booked	930	RES	(22,600)	WY-ALL	Situs	-	
			<u>(6,118,987)</u>			<u>(409,482)</u>	4.9.3
Add Back Memberships	930	RES	5,467,526	SO	6.794%	371,488	
Add Back Memberships Situs	930	RES	19,459	CA	Situs	-	
Add Back Memberships Situs	930	RES	308,696	OR	Situs	-	
Add Back Memberships Situs	930	RES	32,615	WA	Situs	32,615	
Add Back Memberships Situs	930	RES	156,709	UT	Situs	-	
Add Back Memberships Situs	930	RES	8,784	ID	Situs	-	
Add Back Memberships Situs	930	RES	113,340	WY-ALL	Situs	-	
			<u>6,107,129</u>			<u>404,103</u>	4.9.3
Total			<u>(11,858)</u>			<u>(5,380)</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.

This restating adjustment reallocates system assigned memberships and subscription fees to situs locations where possible.

PacifiCorp
Results of Operations - December 2011
Memberships and Subscriptions

FERC Account	SAP Account	Description	Factor As Booked	Situs Reallocated	Amount
National and Regional Trade Memberships					
930.2	545550	ALBANY AREA CHAMBER OF COMMERCE	SO	OR	1,750
930.2	545550	ALBANY CHAMBER	OR	OR	26
930.2	545550	ALBANY DOWNTOWN ASSN	SO	OR	175
930.2	545550	ALBANY ROTARY CLUB	SO	OR	205
930.2	553110	ALBERTA MAIN STREET/NAO	OR	OR	2,500
930.2	545550	ALTRUSA INTERNATIONAL INC ALBANY CLUB	SO	OR	108
930.2	545550	AMERICAN FORK CHAMBER OF COMMERCE	SO	UT	250
930.2	545550	ARLINGTON CLUB	SO	OR	3,385
930.2	545550	ASSOCIATED OREGON INDUSTRIES	SO	OR	28,000
930.2	545550	ASSOCIATED TAXPAYERS OF IDAHO INC	SO	ID	650
930.2	545550	Association for Computer Operations Management	SO	OR	600
930.2	545550	ASSOCIATION OF IDAHO CITIES	SO	ID	300
930.2	545550	ASSOCIATION OF OREGON COUNTIES	SO	OR	500
930.2	545550	ASSOCIATION OF WASHINGTON CITIES	SO	WA	1,000
930.2	545550	ASTORIA AREA CHAMBER OF COMMERCE	SO	OR	465
930.2	553110	BANNOCK DEVELOPMENT CORPORATION	ID	ID	1,500
930.2	553110	BAY AREA CHAMBER OF COMMERCE	OR	OR	300
930.2	545550	BAY AREA CHAMBER OF COMMERCE	SO	OR	800
930.2	545550	BEAR RIVER CHAMBER OF COMMERCE	SO	UT	350
930.2	553110	BEND 2030	OR	OR	10,000
930.2	545550	BEND CHAMBER OF COMMERCE	SO	OR	1,168
930.2	545550	BREAKFAST EXCHANGE CLUB	SO	UT	440
930.2	545550	BRIGHTON CITY AREA CHAMBER	SO	UT	56
930.2	545550	BUFFALO CHAMBER OF COMMERCE	SO	WYP	1,739
930.2	545550	CACHE CHAMBER OF COMMERCE	SO	UT	580
930.2	545550	CALIFORNIA ASSOC FOR LOCAL	SO	CA	785
930.2	545550	CALIFORNIA ASSOC FOR LOCAL ECONOMIC DEVELOPMENT	SO	CA	785
930.2	545550	CANNON BEACH CHAMBER OF COMMERCE	SO	OR	290
930.2	545550	CANYONVILLE CHAMBER OF COMMERCE	SO	OR	100
930.2	545550	CARBON COUNTY CHAMBER OF COMMERCE	SO	WYP	665
930.2	553110	CARBON COUNTY ECONOMIC DEVELOPMENT CORPORATION	WYP	WYP	5,000
930.2	553110	CASPER AREA ECONOMIC DEVELOPMENT	WYP	WYP	2,500
930.2	545550	CASPER CHAMBER OF COMMERCE	SO	WYP	3,442
930.2	545550	CCD BUSINESS DEVELOPMENT CORP	SO	OR	2,500
930.2	545550	CEDAR CITY AREA CHAMBER OF COMMERCE	SO	UT	500
930.2	545550	Cedar City Rotary	SO	SO	528
930.2	545550	CENTRAL LIONS CLUB	SO	SO	36
930.2	545550	CENTRAL OREGON BUILDERS ASSN	SO	OR	565
930.2	545550	CENTRAL POINT CHAMBER OF COMMERCE	SO	OR	225
930.2	545550	CENTRAL WASHINGTON HOMEBUILDERS INC	SO	WA	379
930.2	545550	CFA INSTITUTE	SO	SO	350
930.2	545550	CHAMBER OF MEDFORD/JACKSON COUNTY	SO	OR	3,850
930.2	545550	CHAMBERWEST	SO	UT	702
930.2	545550	CITY CLUB OF CENTRAL OREGON	SO	OR	195
930.2	545550	CITY CLUB OF IDAHO FALLS	SO	ID	50
930.2	553110	CITY OF INDEPENDENCE	OR	OR	525
930.2	553110	CITY OF INDEPENDENCE	SO	OR	-
930.2	553110	CITY OF REXBURG	ID	ID	1,000
930.2	553110	CLATSOP ECONOMIC DEVELOPMENT	OR	OR	5,000
930.2	553110	CLIMATE SOLUTIONS	ID	ID	1,000
930.2	545550	CODY COUNTRY CHAMBER OF COMMERCE	SO	WYP	1,250
930.2	545550	COLUMBIA CORRIDOR ASSN	SO	SO	3,000
930.2	545550	CONSORTIUM FOR ENERGY EFFICIENCY	SO	SO	16,950
930.2	553110	CORVALLIS CHAMBER OF COMMERCE	OR	OR	1,000
930.2	545550	CORVALLIS DOWNTOWN ASSN	SO	OR	150
930.2	545550	CORVALLIS-BENTON CHAMBER	SO	OR	2,500
930.2	553110	COTTAGE GROVE AREA CHAMBER OF	OR	OR	2,500
930.2	545550	COTTAGE GROVE AREA CHAMBER OF	SO	OR	750
930.2	545550	CRESCENT CITY - DEL NORTE COUNTY	SO	CA	495
930.2	545550	CRESWELL CHAMBER OF COMMERCE	SO	OR	115
930.2	545550	CROOKED RIVER RANCH CHAMBER OF	SO	OR	135
930.2	545550	DALLAS AREA CHAMBER OF COMMERCE	SO	OR	520
930.2	545550	DATA ADMINISTRATION MGMT ASSOC	SO	OR	700
930.2	545550	DAVIS CHAMBER OF COMMERCE	SO	UT	3,275
930.2	545550	DAYTON CHAMBER OF COMMERCE	SO	WA	400
930.2	545550	DAYTON CHAMBER OF COMMERCE, DAYTON WA	SO	WA	-
930.2	545550	DEL NORTE CHAMBER OF COMMERCE	SO	CA	495
930.2	545550	DELTA CROWN ROOM	SO	-	0
930.2	545550	DOUGLAS AREA CHAMBER OF COMMERCE	SO	WYP	500
930.2	545550	DOUGLAS TIMBER OPERATORS INC	SO	OR	600
930.2	545550	DRAPER AREA CHAMBER OF COMMERCE	SO	UT	430
930.2	545550	E SOURCE COMPANIES LLC	SO	CA	3,258
930.2	545550	E SOURCE COMPANIES LLC	UT	CA	38
930.2	545550	EAST LINN UTILITIES COORDINATING	OR	OR	125
930.2	553110	ECONOMIC DEVELOPMENT CORP OF UTAH	UT	UT	11,600
930.2	553110	ECONOMIC DEVELOPMENT FOR CENTRAL OREGON	OR	OR	750
930.2	545550	ECONOMIC DEVELOPMENT FOR CENTRAL OREGON	SO	OR	7,500
930.2	545550	EDISON ELECTRIC INSTITUTE	SO	SO	699,235
930.2	545550	ELECTRIC POWER RESEARCH INSTITUTE	SO	SO	576,903
930.2	553110	EMERY COUNTY BUSINESS CHAMBER	UT	UT	1,000
930.2	545550	EVANSTON CHAMBER OF COMMERCE	SO	UT	1,000
930.2	545550	EVANSTON ROTARY CLUB	SO	WYP	360
930.2	553110	FIRST	UT	UT	1,000
930.2	545550	FIVE TRAILS ROTARY CLUB OF CASPER	SO	WYP	615
930.2	545550	FOUR COUNTY ECO DEVELOPMENT CORP dba GREENLIGHT GREATER PORTLAND	SO	OR	25,000
930.2	553110	GORGE OEN	OR	OR	1,500
930.2	545550	GRANTS PASS CHAMBER OF COMMERCE	SO	OR	1,000
930.2	553110	GRANTS PASS JOSEPHINE COUNTY	SO	OR	250
930.2	545550	GRANTS PASS JOSEPHINE COUNTY	SO	OR	1,000
930.2	545550	GREATER IDAHO FALLS CHAMBER OF	SO	ID	457
930.2	545550	GREATER PRESTON BUSINESS ASSOC	SO	ID	200
930.2	545550	GREATER YAKIMA CHAMBER OF COMMERCE	SO	WA	3,797
930.2	545550	GREEN RIVER CHAMBER OF COMMERCE	SO	WYP	489
930.2	545550	GREYBULL AREA CHAMBER OF COMMERCE	SO	WYP	255
930.2	553110	GROW IDAHO FALLS INC	UT	ID	1,250
930.2	545550	HEART OF MEDFORD ASSOC	SO	OR	300
930.2	545550	HISPANIC METROPOLITAN CHAMBER	SO	OR	1,500
930.2	545550	HOOD RIVER COUNTY CHAMBER OF	SO	OR	325
930.2	545550	HOOD RIVER UNDERGROUND	OR	OR	35
930.2	545550	IDAHO ASSOCIATION OF COUNTIES	SO	ID	350
930.2	545550	IDAHO ECONOMIC DEVELOPMENT ASSOC	SO	ID	1,000
930.2	545550	IESNA	SO	SO	1,000
930.2	545550	ILLINOIS VALLEY CHAMBER OF COMMERCE	SO	OTHER	85
930.2	545550	INSTITUTE OF ELECTRICAL AND ELECTRONICS ENGINEERS	SO	SO	311
930.2	545550	Institute of Supply Management	SO	SO	411
930.2	545550	INTERMOUNTAIN ELECTRIC	SO	OTHER	-
930.2	545550	INTERMOUNTAIN ELECTRICAL ASSOC	SO	OTHER	9,000
930.2	545550	JACKSONVILLE CHAMBER OF COMMERCE	SO	WYP	150
930.2	545550	JORDAN RIVER COMMISSION	SO	UT	4,000

PacifiCorp
Results of Operations - December 2011
Memberships and Subscriptions

FERC Account	SAP Account	Description	Factor As		Amount
			Booked	Situs Reallocated	
930.2	545550	JUNCTION CITY-HARRISBURG AREA	SO	OR	230
930.2	545550	JUNIOR ACHIEVEMENT OF UTAH	SO	UT	250
930.2	545550	KEMMERER/DIAMONVILLE CHAMBER OF	SO	WYP	550
930.2	545550	KIWANIS CLUB OF SALT LAKE CITY	SO	UT	51
930.2	545550	KIWANIS INTERNATIONAL INC	SO	UT	200
930.2	545550	KLAMATH COUNTY CHAMBER OF COMMERCE	SO	OR	715
930.2	545550	KLAMATH COUNTY ROTARY CLUB	SO	OR	375
930.2	545550	LAKE COUNTY CHAMBER OF COMMERCE	SO	OTHER	300
930.2	545550	LANDER AREA CHAMBER OF COMMERCE	SO	WYP	686
930.2	545550	LARAMIE AREA CHAMBER OF COMMERCE	SO	WYP	1,100
930.2	553110	LARAMIE ECONOMIC DEVELOPMENT CORP	WYP	WYP	4,000
930.2	545550	LEAGUE OF OREGON CITIES	SO	OR	1,000
930.2	553110	LEBANON AREA CHAMBER OF COMMERCE	OR	OR	1,500
930.2	545550	LEBANON AREA CHAMBER OF COMMERCE	SO	OR	1,500
930.2	545550	LINCOLN CITY CHAMBER OF COMMERCE	SO	OR	385
930.2	545550	LINKVILLE KIWANIS CLUB	SO	CA	105
930.2	553110	LINN-BENTON COMMUNITY COLLEGE	OR	OR	5,000
930.2	545550	LINN-BENTON UTILITIES	OR	OR	175
930.2	545550	LOVELL AREA CHAMBER OF COMMERCE	SO	WYP	600
930.2	553110	M&H ECONOMIC CONSULTANTS	OR	OR	1,200
930.2	545550	MADRAS-JEFFERSON COUNTY	SO	OR	385
930.2	545550	MEDFORD ROGUE ROTARY	SO	OR	180
930.2	545550	MEDFORD ROUGH ROTARY	OR	OR	100
930.2	545550	METROPOLITAN UTILITY COORDINATING	SO	OTHER	125
930.2	545550	MONMOUTH-INDEPENDENCE CHAMBER	SO	OR	750
930.2	545550	MONTANA TAX FOUNDATION INC	SO	OTHER	1,050
930.2	545550	MT SHASTA CHAMBER OF COMMERCE	SO	CA	165
930.2	545550	NATIONAL ARBOR DAY FOUNDATION	SO	SO	75
930.2	545550	NATIONAL AUTOMATED CLEARING HOUSE	SO	SO	4,500
930.2	545550	NATIONAL ELECTRIC ENERGY TESTING RESEARCH AND APPLICATION CENTER	SO	SO	71,250
930.2	545550	NATIONAL EXCHANGE CLUB	SO	SO	41
930.2	545550	NATIONAL JOINT UTILITIES	SO	SO	9,000
930.2	553110	NATIONAL POLICY CONSENSUS CENTER	OR	OR	1,250
930.2	553110	NEWSPAPER AGENCY COMPANY LLC	UT	UT	10,000
930.2	545550	NONPROFIT ASSOCIATION OF OREGON	OR	OR	2,500
930.2	545550	NORTH AMERICAN ELECTRIC RELIABILITY COUNCIL	SO	SO	594,278
930.2	545550	NORTH AMERICAN TRANSMISSION FORUM	SO	SO	32,991
930.2	545550	NORTH SANTIAM CHAMBER OF COMMERCE	SO	OR	500
930.2	545550	NORTHERN TIER TRANSMISSION GROUP	SO	SO	209,044
930.2	545550	NORTHWEST ENERGY EFFICIENCY COUNCIL	SO	SO	2,000
930.2	545550	OREGON BUSINESS ASSOCIATION	SO	OR	12,250
930.2	545550	OREGON BUSINESS COUNCIL	SO	OR	30,206
930.2	553110	OREGON ECONOMIC DEVELOPMENT ASSOC	OR	OR	5,000
930.2	545550	OREGON ECONOMIC DEVELOPMENT ASSOC	SO	OR	5,000
930.2	545550	OREGON RURAL ELECTRIC COOPERATIVE	SO	OR	750
930.2	545550	OREGON SOLAR ENERGY INDSTRS ASSOC	SO	OR	2,000
930.2	545550	OREGON STATE UNIVERSITY	SO	OR	15,000
930.2	545550	Other	OR	OR	501
930.2	545550	Other	SO	OR	4,701
930.2	545550	Other	WYP	OR	100
930.2	545550	PACIFIC NW UTILITIES CONFERENCE	SO	SO	69,069
930.2	545550	PALOUSE ECONOMIC DEVELOPMENT	SO	WA	1,000
930.2	545550	PARK CITY CHAMBER OF COMMERCE	SO	UT	229
930.2	545550	PENDLETON CHAMBER OF COMMERCE	SO	OR	635
930.2	545550	PHILOMATH AREA CHAMBER OF COMMERCE	SO	OR	125
930.2	545550	PHILOMATH CHAMBER OF COMMERCE	SO	OR	125
930.2	545550	PILOT ROCK CHAMBER OF COMMERCE	SO	OR	50
930.2	545550	POMERY CHAMBER OF COMMERCE	SO	WA	150
930.2	553110	PORT OF COLUMBIA	WA	WA	5,000
930.2	545550	PORTLAND BUSINESS ALLIANCE	SO	OR	39,400
930.2	553110	PORTLAND DEVELOPMENT COMMISSION	OR	OR	1,000
930.2	545550	PORTLAND EXECUTIVES ASSN	OR	OR	1,200
930.2	545550	PORTLAND OREGON SPORTS AUTHORITY	SO	OR	5,000
930.2	545550	POWELL ROTARY CLUB	SO	WYP	500
930.2	545550	POWELL VALLEY CHAMBER OF COMMERCE	SO	WYP	750
930.2	553110	PRINEVILLE CHAMBER OF COMMERCE	OR	OR	1,000
930.2	545550	PRINEVILLE CHAMBER OF COMMERCE	SO	OR	275
930.2	545550	PROJECT MANAGEMENT INSTITUTE	SO	SO	561
930.2	545550	Project Management Professional	SO	SO	60
930.2	545550	RAWLINS ROTARY CLUB	SO	WYP	650
930.2	545550	RAWLINS-CARBON COUNTY	SO	WYP	1,487
930.2	545550	Red Carpet Club	SO	OTHER	850
930.2	545550	REDMOND CHAMBER OF COMMERCE	SO	OR	210
930.2	553110	REDMOND ECONOMIC DEVELOPMENT	OR	OR	2,000
930.2	545550	REDMOND ECONOMIC DEVELOPMENT	SO	OR	5,000
930.2	545550	REDMOND EXECUTIVE ASSOCIATION	SO	OR	400
930.2	545550	REXBURG CHAMBER OF COMMERCE	SO	ID	362
930.2	545550	REXBURG ROTARY	SO	ID	140
930.2	545550	RICHFIELD AREA CHAMBER OF COMMERCE	SO	UT	250
930.2	545550	RICHMOND LIONS CLUB	SO	OTHER	448
930.2	545550	RIGBY CHAMBER OF COMMERCE	SO	ID	75
930.2	545550	RIVERTON CHAMBER OF COMMERCE	SO	WYP	840
930.2	545550	RIVERTON ROTARY CLUB	SO	UT	640
930.2	545550	ROCK SPRINGS CHAMBER OF COMMERCE	SO	WYP	2,875
930.2	545550	ROCKY MOUNTAIN ELECTRICAL LEAGUE	SO	SO	18,000
930.2	545550	ROGUE RIVER CHAMBER OF COMMERCE	SO	OR	50
930.2	545550	ROSEBURG AREA CHAMBER OF COMMERCE	SO	OR	890
930.2	545550	ROSEBURG ROTARY INTERNATIONAL	SO	OR	115
930.2	545550	ROTARY CLUB OF ALBINA	SO	OR	325
930.2	545550	ROTARY CLUB OF AMERICAN FORK	SO	UT	296
930.2	545550	ROTARY CLUB OF BEND	SO	OR	228
930.2	545550	ROTARY CLUB OF CASPER	SO	WYP	209
930.2	545550	ROTARY CLUB OF GRANTS PASS	SO	OR	200
930.2	545550	ROTARY CLUB OF GREATER MEDFORD	SO	OR	530
930.2	545550	ROTARY CLUB OF LINCOLN CITY	SO	OR	358
930.2	545550	ROTARY CLUB OF MT SHASTA	SO	UT	769
930.2	545550	Rotary Club of Salt Lake City	SO	UT	121
930.2	545550	ROTARY CLUB OF WORLAND INC	SO	WYP	166
930.2	545550	ROTARY INTERNATIONAL YAKIMA	SO	WA	400
930.2	545550	ROUGH RIVER U CLUB	OR	SO	70
930.2	545550	ROUND-UP CITY DEVELOPMENT CORP	SO	OR	500
930.2	553110	RURAL DEVELOPMENT INITIATIVES INC	OR	OR	1,500
930.2	545550	SALINA AREA CHAMBER OF COMMERCE	SO	UT	50
930.2	553110	SALT LAKE AREA CHAMBER OF COMMERCE	UT	UT	2,500
930.2	545550	SALT LAKE AREA CHAMBER OF COMMERCE	SO	UT	30,555
930.2	545550	SANDY AREA CHAMBER OF COMMERCE	SO	OR	1,500
930.2	545550	SEDCOR	SO	OR	1,400
930.2	545550	SELAH CHAMBER OF COMMERCE	SO	WA	250
930.2	545550	SHOSHONI CHAMBER OF COMMERCE	SO	WA	50
930.2	553110	SISKIYOU COUNTY ECONOMIC DEVELOPMENT	CA	CA	10,000

PacifiCorp
Results of Operations - December 2011
Memberships and Subscriptions

FERC Account	SAP Account	Description	Factor As Booked	Situs Reallocated	Amount	
930.2	553110	SIX COUNTY ASSOCIATION OF GOVERNMENTS	UT	UT	300	
930.2	545550	SOCIETY FOR HUMAN RESOURCE MANAGEMENT	SO	SO	180	
930.2	545550	SOCIETY FOR INFORMATION MANAGEMENT	SO	SO	900	
930.2	545550	SOUTH COAST DEVELOPMENT	SO	OR	7,500	
930.2	545550	SOUTH COAST DEVELOPMENT COUNCIL INC	SO	OR	7,500	
930.2	545550	SOUTH JORDAN CHAMBER	SO	UT	300	
930.2	545550	SOUTH SALT LAKE CHAMBER OF COMMERCE	SO	UT	385	
930.2	553110	SOUTHEAST UTAH COMMUNITY DEVELOPMENT CORPORATION	UT	UT	6,750	
930.2	553110	SOUTHERN OREGON REGIONAL ECONOMIC DEVELOPMENT INC	OR	OR	8,500	
930.2	545550	SOUTHERN OREGON REGIONAL ECONOMIC DEVELOPMENT INC	SO	OR	2,000	
930.2	545550	SOUTHERN OREGON TIMBER INDUSTRIES	SO	OR	250	
930.2	553110	SOUTHWEST APPLIED TECHNOLOGY COLLEGE	UT	UT	1,500	
930.2	545550	SOUTHWEST VALLEY CHAMBER OF	SO	UT	175	
930.2	553110	STATE OF OREGON	OR	OR	12,000	
930.2	553110	STATE OF UTAH -THC/OED, SALT LAKE CITY UT	UT	UT	10,000	
930.2	545550	STAYTON AREA ROTARY	SO	OR	175	
930.2	545550	STAYTON/SUBLIMITY CHAMBER OF	SO	OR	1,250	
930.2	545550	SUBLETTE COUNTY CHAMBER OF	SO	WYP	275	
930.2	545550	SUNNYSIDE CHAMBER OF COMMERCE	SO	WA	500	
930.2	545550	SWEET HOME CHAMBER OF COMMERCE	SO	OR	700	
930.2	545550	SWEETWATER ECONOMIC DEVELOPMENT	SO	WYP	1,000	
930.2	545550	THE EASTERN IDAHO WATER RIGHTS COALITION INC	SO	ID	250	
930.2	545550	THE INFORMATION SYSTEMS AUDIT AND CONTROL ASSOCIATION	SO	SO	395	
930.2	545550	THERMOPOLIS CHAMBER OF COMMERCE	SO	WYP	395	
930.2	545550	TOOELE COUNTY CHAMBER OF COMMERCE &	SO	UT	650	
930.2	545550	TOPPENISH CHAMBER OF COMMERCE	SO	WA	495	
930.2	553110	UINTAH COUNTY ECONOMIC DEVELOPMENT	UT	WYP	5,000	
930.2	545550	UMATILLA CHAMBER OF COMMERCE	SO	WA	170	
930.2	545550	UMPQUA LIONS CLUB	SO	OR	85	
930.2	545550	UPSTATE CALIFORNIA ECONOMIC DEVELOPMENT COUNCIL	SO	CA	3,000	
930.2	553110	USU-BRIGHAM CITY CAMPUS, BRIGHAM CITY UT	UT	UT	1,500	
930.2	545550	UT water users Association	SO	UT	500	
930.2	545550	UTAH ALLIANCE OF ECON DEVELOPMENT	SO	UT	1,000	
930.2	553110	UTAH CENTER FOR RURAL LIFE	UT	UT	3,000	
930.2	545550	UTAH COMMUNITY FOREST COUNCIL	SO	UT		
930.2	545550	UTAH FOUNDATION	SO	UT	20,000	
930.2	545550	UTAH HISPANIC CHAMBER OF COMMERCE	SO	UT	2,500	
930.2	545550	UTAH INFORMATION TECHNOLOGIES	SO	UT	5,500	
930.2	545550	UTAH MANUFACTURERS ASSOCIATION	SO	UT	12,000	
930.2	553110	UTAH STATE UNIVERSITY	UT	UT	300	
930.2	545550	UTAH TAXPAYERS ASSOCIATION	SO	UT	17,000	
930.2	545550	UTAH VALLEY CHAMBER OF COMMERCE	SO	UT	927	
930.2	545550	UTILITY ECONOMIC DEVELOPMENT ASSOC	SO	SO	495	
930.2	545550	VERNAL AREA CHAMBER OF COMMERCE	SO	UT	200	
930.2	545550	WALLA WALLA AREA UTILITIES COORD	SO	WA	100	
930.2	545550	WALLA WALLA CHAMBER OF COMMERCE	SO	WA	603	
930.2	545550	WALLA WALLA SUNRISE ROTARY	SO	WA	(364)	
930.2	545550	WALLA WALLA SUNRISE ROTARY CLUB	SO	WA	500	
930.2	545550	WAPATO CHAMBER OF COMMERCE	SO	WA	250	
930.2	545550	WASHAKIE DEVELOPEMENT ASSN	SO	WA	500	
930.2	545550	WASHINGTON ECONOMIC DEVELOPMENT	SO	WA	3,000	
930.2	545550	WASHINGTON PULP & PAPER FOUNDATION	SO	WA	1,800	
930.2	545550	WASHINGTON RESEARCH COUNCIL	SO	WA	4,000	
930.2	545550	WATSON & RENNER	SO	WYP	50,208	
930.2	545550	WEED CHAMBER OF COMMERCE	SO	CA	100	
930.2	545550	WEST JORDAN CHAMBER OF COMMERCE	SO	UT	600	
930.2	545550	WESTERN ELECTRICITY COORDINATING COUNCIL	SO	SO	3,113,443	
930.2	545550	WESTERN ENERGY INSTITUTE	SO	SO	42,977	
930.2	545550	WORLAND-TEN SLEEP CHAMBER OF	SO	WYP	940	
930.2	545550	WYOMING ASSOC OF MUNICIPALITIES	SO	WYP	325	
930.2	553110	WYOMING BUSINESS ALLIANCE	WYP	WYP	1,000	
930.2	545550	WYOMING BUSINESS ALLIANCE	SO	WYP	5,000	
930.2	553110	WYOMING BUSINESS COUNCIL	WYP	WYP	5,000	
930.2	553110	WYOMING ECONOMIC DEVELOPMENT ASSN	SO	WYP	470	
930.2	545550	WYOMING ECONOMIC DEVELOPMENT ASSN	SO	WYP	150	
930.2	545550	WYOMING HERITAGE FOUNDATION	SO	WYP	7,200	
930.2	545550	WYOMING TAXPAYERS ASSOCIATION	SO	WYP	7,500	
930.2	545550	YAKIMA COUNTY DEVELOPMENT	SO	WA	910	
930.2	545550	YAKIMA VALLEY VISITORS &	SO	WA	235	
930.2	545550	YREKA CHAMBER OF COMMERCE	SO	CA	225	
930.2	545550	ZILLAH CHAMBER OF COMMERCE	SO	WA		
					<u>6,118,987</u>	
Subtotals - Memberships As Booked						
	930.2		SO		5,953,141	Ref 4.9
	930.2		CA		10,000	Ref 4.9
	930.2		OR		69,007	Ref 4.9
	930.2		WA		5,000	Ref 4.9
	930.2		UT		55,738	Ref 4.9
	930.2		ID		3,500	Ref 4.9
	930.2		WYP		22,600	Ref 4.9
					<u>6,118,987</u>	
Subtotals - Reallocated Memberships with Situs Assignment by State						
	930.2		SO		5,467,526	Ref 4.9
	930.2		CA		19,459	Ref 4.9
	930.2		OR		308,696	Ref 4.9
	930.2		WA		32,615	Ref 4.9
	930.2		UT		156,709	Ref 4.9
	930.2		ID		8,784	Ref 4.9
	930.2		WYP		113,340	Ref 4.9
			OTHER		11,858	
					<u>6,118,987</u>	

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Meter Reading Expense	902	PRO	(102,139)	WA	Situs	(102,139)	4.10.1
Adjustment to Rate Base:							
Meter Additions - Distribution Plant	370	PRO	13,158	WA	Situs	13,158	
Meter Additions - General Plant	391	PRO	73,798	WA	Situs	73,798	
Meter Additions - General Plant	397	PRO	33	WA	Situs	33	
			<u>86,989</u>			<u>86,989</u>	4.10.1
Meter Retirements	370	PRO	(1,588,582)	WA	Situs	(1,588,582)	4.10.1
Accumulated Depreciation	108370	PRO	1,588,582	WA	Situs	1,588,582	
Depreciation Expense - Meters	403370	PRO	(49,099)	WA	Situs	(49,099)	4.10.1
Depreciation Expense - General Plant	403GP	PRO	2,504	WA	Situs	2,504	4.10.1
Tax Adjustments:							
Schedule M Adjustment for book deprec	SCHMAT	PRO	(49,099)	WA	Situs	(49,099)	
Deferred Tax Expense	41110	PRO	18,636	WA	Situs	18,636	
AMA Accum Def Inc Tax	282	PRO	(18,636)	WA	Situs	(18,636)	
Schedule M Adjustment for book deprec	SCHMAT	PRO	2,504	WA	Situs	2,504	
Deferred Tax Expense	41110	PRO	(948)	WA	Situs	(948)	
AMA Accum Def Inc Tax	282	PRO	948	WA	Situs	948	

Description of Adjustment

Starting in August 2010, the Company replaced approximately 120,000 meters in the Yakima, Walla Walla and Sunnyside districts with new radio equipped digital meters. The meters enable the Company to remotely obtain energy usage information, allow the Company to take full advantage of a proven technology to increase effectiveness and efficiency, improve customer satisfaction, and reduce safety exposures for employees. In addition, the Company anticipates it will reduce its workforce by 20 meter readers.

This pro forma adjustment reflects the reduction in meter reading expense the Company anticipates as a result of the program through December 2012 as well as the associated meter additions and retirement impacts to electric plant in service.

O&M Savings

Description	Expected Savings*
Salary/Overhead Savings	88,172
Vehicle & Other Expense Savings	13,767
TOTAL	101,939

Salary/OH Total	88,172
Remove Escalation Applied in GWI Adjustment No. 4.2**	0.23% Below
Escalated Salary Total	88,372

Vehicle/Other Total	13,767
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Incremental Meter Reading Savings in 12 ME December 2012 102,139 Ref 4.10

Capital Additions

Description	FERC Account	Function	Location Description	AMA Dec 2011	AMA Dec 2012	Adjustment	Factor	Ref
Meter purchase, installation & base repairs	370	Distribution	Walla Walla, Sunnyside & Yakima	9,127,784	9,140,942	13,158	WA	Ref 4.10
Mobile Collector Unit(s)	391	General Plant	Walla Walla Op Cen	118,670	190,468	73,798	WA	Ref 4.10
Communications Line	397	General Plant	Walla Walla & Yakima Op Cen	20,881	20,914	33	WA	Ref 4.10
				9,265,336	9,352,324	86,989		
				Ref 4.10.2	Ref 4.10.2			

Meter Retirements

Description	FERC Account	Function	Location Description	AMA Dec 2011	AMA Dec 2012	Adjustment	Factor	Ref
Meter retirements	370	Distribution	Walla Walla, Sunnyside & Yakima	(9,912,971)	(11,501,554)	(1,588,582)	WA	Ref 4.10
				Ref 4.10.2	Ref 4.10.2			

Depreciation Expense

	FERC 370	FERC 391	FERC 397
Meter Additions	13,158	73,831	
Meter Retirements	(1,588,582)		
	(1,575,424)	73,831	
Depreciation Rate	3.117%	3.391%	
Total Depreciation Expense	(49,099)	2,504	
	Ref 4.10	Ref 4.10	

*Total estimated annual savings was calculated using the actual salaries/expenses of the displaced employees on an annualized basis.

**These costs are escalated in the General Wage increase adjustment, so the amount of this adjustment is increased based on the overall escalation to completely remove these expenses including escalation from results of operations.

December 2011 Total Utility Labor	502,286,249	Page 4.3.2
December 2012 Escalated Utility Labor	503,427,078	Page 4.3.2
Escalation Factor	0.23%	

Walla Walla, Sunnyside & Yakima -
 Description: Meter purchase and mobile collector unit(s), installation & base repairs.

Actual Capital Balances through December 2012

Month	Distribution			Total PPIS	Month	General Plant			Total PPIS
	FERC 370	FERC 391	FERC 397			FERC 370	FERC 391	FERC 397	
Dec-10	9,114,626	42,872	20,849	9,178,347	Dec-11	9,140,942	190,468	20,914	9,352,324
Jan-11	9,497,953	179,192	21,431	9,698,577	Jan-12	9,140,942	190,468	20,914	9,352,324
Feb-11	9,626,912	181,182	21,431	9,829,525	Feb-12	9,140,942	190,468	20,914	9,352,324
Mar-11	9,642,366	199,056	21,431	9,862,853	Mar-12	9,140,942	190,468	20,914	9,352,324
Apr-11	9,642,616	199,056	22,180	9,863,852	Apr-12	9,140,942	190,468	20,914	9,352,324
May-11	9,639,210	202,461	22,180	9,863,852	May-12	9,140,942	190,468	20,914	9,352,324
Jun-11	9,761,357	202,461	22,180	9,985,998	Jun-12	9,140,942	190,468	20,914	9,352,324
Jul-11	9,761,357	202,461	22,180	9,985,998	Jul-12	9,140,942	190,468	20,914	9,352,324
Aug-11	9,761,357	202,461	22,180	9,985,998	Aug-12	9,140,942	190,468	20,914	9,352,324
Sep-11	9,761,483	202,461	22,180	9,986,125	Sep-12	9,140,942	190,468	20,914	9,352,324
Oct-11*	9,136,685	190,468	20,914	9,348,067	Oct-12	9,140,942	190,468	20,914	9,352,324
Nov-11	9,136,685	190,468	20,914	9,348,067	Nov-12	9,140,942	190,468	20,914	9,352,324
Dec-11	9,140,942	190,468	20,914	9,352,324	Dec-12	9,140,942	190,468	20,914	9,352,324
c 2011 Beg/End Bal*	9,127,784	116,670	20,881	9,265,336	AMA Dec 2012 Bal	9,140,942	190,468	20,914	9,352,324
				Ref 4.10.1					Ref 4.10.1

* A true-up adjustment was booked in October 2011, therefore the Company has calculated capital on a beginning-ending balance for purposes of this adjustment.

Meter Retirements

Meter Retirements - peak

FERC Account	Function	Walla Walla, Sunnyside & Yakima	
		Month	Amount Retired
370	Distribution	Dec-10	(8,999,461) (A)
		Jan-11	(561,306) (B)
		Oct-11	(1,996,710) (C)

Meter Retirements - non peak average

FERC Account	Function	Amount Retired		
		Month	Amount Retired	
370	Distribution	Feb-11	(67,462)	
		Mar-11	(27,540)	
		Apr-11	(10,265)	
		May-11	(11,021)	
		Jun-11	(17,994)	
		Jul-11	(18,172)	
		Aug-11	(9,091)	
		Sep-11	(3,664)	
		Nov-11	(5,633)	
		Dec-11	(15,572)	
		Non Peak Average		(18,641) (D)

Estimated AMR Retirements

Dec-10	(8,980,820) (A-D)
Jan-11	(542,665) (B-D)
Oct-11	(1,978,069) (C-D)
Total AMR Retirements	(11,501,554)

AMA Estimated Retirement Balances

Month	YE Dec 2011		YE Dec 2012	
	Month	Amount	Month	Amount
Dec-10	(8,980,820)	Dec-11	(11,501,554)	
Jan-11	(9,523,485)	Jan-12	(11,501,554)	
Feb-11	(9,523,485)	Feb-12	(11,501,554)	
Mar-11	(9,523,485)	Mar-12	(11,501,554)	
Apr-11	(9,523,485)	Apr-12	(11,501,554)	
May-11	(9,523,485)	May-12	(11,501,554)	
Jun-11	(9,523,485)	Jun-12	(11,501,554)	
Jul-11	(9,523,485)	Jul-12	(11,501,554)	
Aug-11	(9,523,485)	Aug-12	(11,501,554)	
Sep-11	(9,523,485)	Sep-12	(11,501,554)	
Oct-11	(11,501,554)	Oct-12	(11,501,554)	
Nov-11	(11,501,554)	Nov-12	(11,501,554)	
Dec-11	(11,501,554)	Dec-12	(11,501,554)	
AMA Dec 2011	(9,912,971)	AMA Dec 2012	(11,501,554)	
	Ref 4.10.1		Ref 4.10.1	

* Meter retirements associated with the implementation of an AMR program are not separately identified in the Company's accounting system. The amount of AMR retirements is estimated by taking the sum of the variances between the peak retirement months less the average level for non peak months in each of the specified districts. The level above the average level is assumed to be attributable to the AMR program.

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Uncollectible Expense	904	PRO	169,577	WA	Situs	169,577	4.11.1

Description of Adjustment

This adjusts the Company's actual December 2011 uncollectible accounts expense to the December 2012 pro forma period by applying the unadjusted uncollectible rate (unadjusted uncollectible accounts expense/unadjusted general business revenues) to the normalized level of general business revenues.

PacifiCorp
Results of Operations - December 2011
Revenue Sensitive Items and Uncollectible Expense

Unadjusted Revenue	279,564,147	
Normalized Revenue	<u>303,256,551</u>	
Adjustments	23,692,404	
Uncollectible Expense	2,000,962	
Uncollectible %	0.716%	
Uncollectible Expense	169,577	Ref. 4.11

	<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>
Adjustment to Expense:							
Reallocate Per Books Legal Expenses	557	PRO	2,449,830	CAGE	0.000%	-	
	557	PRO	3,475,591	CAGW	22.240%	772,959	
	557	PRO	25,808	JBG	21.380%	5,518	
	557	PRO	9,820	OR	Situs	-	
	557	PRO	(5,961,049)	SG	7.891%	(470,401)	
	561	PRO	47,861	SG	7.891%	3,777	
	561	PRO	(47,861)	WY-ALL	Situs	-	
	566	PRO	63,992	CAGE	0.000%	-	
	566	PRO	(63,992)	SG	7.891%	(5,050)	
	588	PRO	(62,057)	SNPD	6.563%	(4,073)	
	588	PRO	62,057	UT	Situs	-	
	905	PRO	13,099	CAGE	0.000%	-	
	905	PRO	(18,335)	CN	6.952%	(1,275)	
	905	PRO	22	UT	Situs	-	
	905	PRO	5,214	WY-ALL	Situs	-	
	923	PRO	52,426	CAGE	0.000%	-	
	923	PRO	607,714	CAGW	22.240%	135,154	
	923	PRO	100,089	ID	Situs	-	
	923	PRO	36,453	NUTIL	0.000%	-	
	923	PRO	2,030,098	OR	Situs	-	
	923	PRO	(3,029,483)	SO	6.794%	(205,836)	
	923	PRO	193,868	UT	Situs	-	
	923	PRO	8,835	WY-ALL	Situs	-	
	928	PRO	6,085	CAGE	0.000%	-	
	928	PRO	40,744	CAGW	22.240%	9,061	
	928	PRO	(51,549)	ID	Situs	-	
	928	PRO	1,793	OR	Situs	-	
	928	PRO	51,549	SG	7.891%	4,068	
	928	PRO	(48,239)	SO	6.794%	(3,278)	
	928	PRO	(24,624)	UT	Situs	-	
	928	PRO	(383)	WA	Situs	(383)	
	928	PRO	24,624	WY-ALL	Situs	-	
			(0)			240,242	4.12.1

Description of Adjustment

This adjustment reallocates per books legal expenses in accordance with the stipulation in Docket No. UE-111190 filed February 21, 2012; where an adjustment to legal expense was agreed to by all parties situs assigning expenses where possible.

PacifiCorp
Results of Operations - December 2011
Legal Expenses

FERC	Factor	Per Books Amount	Reallocated Amount	Adjustment
557	CAGE	634	2,450,464	2,449,830
557	CAGW	-	3,475,591	3,475,591
557	JBG	-	25,808	25,808
557	OR	-	9,820	9,820
557	SG	8,076,258	2,115,209	(5,961,049)
561	SG	(39,036)	8,825	47,861
561	WY	-	(47,861)	(47,861)
566	CAGE	-	63,992	63,992
566	SG	72,538	8,546	(63,992)
588	SNPD	151,947	89,891	(62,057)
588	UT	-	62,057	62,057
905	CAGE	-	13,099	13,099
905	CN	49,154	30,820	(18,335)
905	UT	-	22	22
905	WY	-	5,214	5,214
923	CAGE	-	52,426	52,426
923	CAGW	-	607,714	607,714
923	ID	-	100,089	100,089
923	NUTIL	-	36,453	36,453
923	OR	1,696	2,031,795	2,030,098
923	SO	3,412,840	383,357	(3,029,483)
923	UT	6,853	200,721	193,868
923	WY	-	8,835	8,835
928	CAGE	-	6,085	6,085
928	CAGW	-	40,744	40,744
928	ID	374,898	323,349	(51,549)
928	OR	783,376	785,169	1,793
928	SG	-	51,549	51,549
928	SO	1,870,683	1,822,444	(48,239)
928	UT	715,972	691,348	(24,624)
928	WA	471,884	471,501	(383)
928	WY	364,379	389,003	24,624
Total		16,985,026	16,985,026	-

To 4.12

	5.1	5.1.1	5.2	5.3	5.4	0	
	Total Normalized	NPC - Restating	NPC - Pro Forma	James River Royalty Offset	BPA Residential Exchange	Colstrip #3 Removal	0
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	2,565,710	2,280,466	285,244	-	-	-	-
5 Other Operating Revenues	1,123,568	-	-	1,123,568	-	-	-
6 Total Operating Revenues	3,689,278	2,280,466	285,244	1,123,568	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	491,177	287,445	203,732	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	7,993,932	381,799	(811,261)	-	8,423,395	-	-
13 Transmission	387,340	-	387,340	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-
19 Total O&M Expenses	8,872,449	669,244	(220,189)	-	8,423,395	-	-
20 Depreciation	(408,770)	-	-	-	-	(408,770)	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	(35,640)	-	-	-	-	(35,640)	-
23 Income Taxes: Federal	(1,778,332)	563,928	176,902	393,249	(2,948,188)	35,778	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	110,058	-	-	-	-	110,058	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	6,759,765	1,233,171	(43,288)	393,249	5,475,207	(298,574)	-
29							
30 Operating Rev For Return:	(3,070,487)	1,047,295	328,532	730,319	(5,475,207)	298,574	-
31							
32 Rate Base:							
33 Electric Plant In Service	(26,831,290)	-	-	-	-	(26,831,290)	-
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:	(26,831,290)	-	-	-	-	(26,831,290)	-
45							
46 Deductions:							
47 Accum Prov For Deprec	16,931,428	-	-	-	-	16,931,428	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	1,357,639	-	-	-	-	1,357,639	-
50 Unamortized ITC	63,579	-	-	-	-	63,579	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	18,352,645	-	-	-	-	18,352,645	-
56							
57 Total Rate Base:	(8,478,645)	-	-	-	-	(8,478,645)	-
58							
59							
60 Estimated ROE impact	-0.660%	0.264%	0.083%	0.184%	-1.381%	0.199%	0.000%
61 Estimated Price Change	3,884,605	(1,692,269)	(530,857)	(1,180,085)	8,847,103	(1,559,287)	-
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	(4,738,761)	1,611,222	505,433	1,123,568	(8,423,395)	444,410	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	(52,188)	-	-	-	-	(52,188)	-
71 Schedule "M" Deductions	289,999	-	-	-	-	289,999	-
72 Income Before Tax	(5,080,948)	1,611,222	505,433	1,123,568	(8,423,395)	102,223	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	(5,080,948)	1,611,222	505,433	1,123,568	(8,423,395)	102,223	-
77							
78 Federal Income Taxes	(1,778,332)	563,928	176,902	393,249	(2,948,188)	35,778	-

	5.1	5.1.1	5.2	5.3	5.4	0	
	Total Normalized	NPC - Restating	NPC - Pro Forma	James River Royalty Offset	BPA Residential Exchange	Colstrip #3 Removal	0
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	2,280,466	2,280,466	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-
6 Total Operating Revenues	2,280,466	2,280,466	-	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	287,445	287,445	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	8,805,194	381,799	-	-	8,423,395	-	-
13 Transmission	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-
19 Total O&M Expenses	9,092,638	669,244	-	-	8,423,395	-	-
20 Depreciation	(408,770)	-	-	-	-	(408,770)	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	(35,640)	-	-	-	-	(35,640)	-
23 Income Taxes: Federal	(2,348,482)	563,928	-	-	(2,948,188)	35,778	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	110,058	-	-	-	-	110,058	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	6,409,804	1,233,171	-	-	5,475,207	(298,574)	-
29							
30 Operating Rev For Return:	(4,129,338)	1,047,295	-	-	(5,475,207)	298,574	-
31							
32 Rate Base:							
33 Electric Plant In Service	(26,831,290)	-	-	-	-	(26,831,290)	-
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:	(26,831,290)	-	-	-	-	(26,831,290)	-
45							
46 Deductions:							
47 Accum Prov For Deprec	16,931,428	-	-	-	-	16,931,428	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	1,357,639	-	-	-	-	1,357,639	-
50 Unamortized ITC	63,579	-	-	-	-	63,579	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	18,352,645	-	-	-	-	18,352,645	-
56							
57 Total Rate Base:	(8,478,645)	-	-	-	-	(8,478,645)	-
58							
59							
60 Estimated ROE impact	-0.931%	0.264%	0.000%	0.000%	-1.381%	0.199%	0.000%
61 Estimated Price Change	5,595,547	(1,692,269)	-	-	8,847,103	(1,559,287)	-
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	(6,367,763)	1,611,222	-	-	(8,423,395)	444,410	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	(52,188)	-	-	-	-	(52,188)	-
71 Schedule "M" Deductions	289,999	-	-	-	-	289,999	-
72 Income Before Tax	(6,709,950)	1,611,222	-	-	(8,423,395)	102,223	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	(6,709,950)	1,611,222	-	-	(8,423,395)	102,223	-
77							
78 Federal Income Taxes	(2,348,482)	563,928	-	-	(2,948,188)	35,778	-

	5.1	5.1.1	5.2	5.3	5.4	0	
	Total Normalized	NPC - Restating	NPC - Pro Forma	James River Royalty Offset	BPA Residential Exchange	Colstrip #3 Removal	0
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	285,244	-	285,244	-	-	-	-
5 Other Operating Revenues	1,123,568	-	-	1,123,568	-	-	-
6 Total Operating Revenues	1,408,812	-	285,244	1,123,568	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	203,732	-	203,732	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	(811,261)	-	(811,261)	-	-	-	-
13 Transmission	387,340	-	387,340	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-
19 Total O&M Expenses	(220,189)	-	(220,189)	-	-	-	-
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	570,150	-	176,902	393,249	-	-	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	349,961	-	(43,288)	393,249	-	-	-
29							
30 Operating Rev For Return:	1,058,851	-	328,532	730,319	-	-	-
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	0.265%	0.000%	0.082%	0.183%	0.000%	0.000%	0.000%
61 Estimated Price Change	(1,710,942)	-	(530,857)	(1,180,085)	-	-	-
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	1,629,001	-	505,433	1,123,568	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	1,629,001	-	505,433	1,123,568	-	-	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	1,629,001	-	505,433	1,123,568	-	-	-
77							
78 Federal Income Taxes	570,150	-	176,902	393,249	-	-	-

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Sales for Resale (Account 447)							
Existing Firm Sales - Pacific	447NPC	RES	2,819,880	CAGW	22.240%	627,131	
Post-Merger Firm Sales	447NPC	RES	7,434,176	CAGW	22.240%	1,653,334	
Non-Firm Sales	447NPC	RES	-	CAEW	22.445%	-	
Total Sales for Resale			<u>10,254,056</u>			<u>2,280,466</u>	5.1.2
Purchased Power (Account 555)							
Existing Firm Demand - Pacific	555NPC	RES	-	CAGW	22.240%	-	
Existing Firm Energy	555NPC	RES	-	CAEW	22.445%	-	
WA Qualifying Facilities	555NPC	RES	-	WA	Situs	-	
Post-Merger Firm Energy	555NPC	RES	731,323	CAGW	22.240%	162,644	
Other Generation Expenses	555NPC	RES	-	CAGW	22.240%	-	
Total Purchased Power			<u>731,323</u>			<u>162,644</u>	5.1.2
Wheeling (Account 565)							
Existing Firm - Pacific	565NPC	RES	-	CAGW	22.240%	-	
Post Merger Firm	565NPC	RES	-	CAGW	22.240%	-	
Non Firm	565NPC	RES	-	CAEW	22.445%	-	
Total Wheeling Expense			<u>-</u>			<u>-</u>	5.1.2
Fuel Expense (Accounts 501 and 547)							
Fuel Consumed - Coal	501NPC	RES	1,280,673	CAEW	22.445%	287,445	
Fuel Consumed - Natural Gas	547NPC	RES	976,417	CAEW	22.445%	219,155	
Total Fuel and Other Expense			<u>2,257,089</u>			<u>506,600</u>	5.1.2
Total Net Power Cost Adjustment - Restating			<u>(7,265,644)</u>			<u>(1,611,222)</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 weather conditions on a West Control Area (WCA) basis. This portion of the adjustment reflects normalized power costs for the 12-months ended December 2011.

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Sales for Resale (Account 447)							
Existing Firm Sales - Pacific	447NPC	PRO	-	CAGW	22.240%	-	
Post-Merger Firm Sales	447NPC	PRO	1,282,593	CAGW	22.240%	285,244	
Non-Firm Sales	447NPC	PRO	-	CAEW	22.445%	-	
Total Sales for Resale			<u>1,282,593</u>			<u>285,244</u>	5.1.2
Purchased Power (Account 555)							
Existing Firm Demand - Pacific	555NPC	PRO	(42,177,844)	CAGW	22.240%	(9,380,204)	
Existing Firm Energy	555NPC	PRO	(9,420,923)	CAEW	22.445%	(2,114,511)	
WA Qualifying Facilities	555NPC	PRO	46,725	WA	Situs	46,725	
Post-Merger Firm Energy	555NPC	PRO	(32,011,766)	CAGW	22.240%	(7,119,304)	
Other Generation Expenses	555NPC	PRO	1,436,105	CAGW	22.240%	319,385	
Total Purchased Power			<u>(82,127,703)</u>			<u>(18,247,909)</u>	5.1.2
Wheeling (Account 565)							
Existing Firm - Pacific	565NPC	PRO	1,360,348	CAGW	22.240%	302,537	
Post Merger Firm	565NPC	PRO	381,315	CAGW	22.240%	84,803	
Non Firm	565NPC	PRO	-	CAEW	22.445%	-	
Total Wheeling Expense			<u>1,741,663</u>			<u>387,340</u>	5.1.2
Fuel Expense (Accounts 501 and 547)							
Fuel Consumed - Coal	501NPC	PRO	907,702	CAEW	22.445%	203,732	
Fuel Consumed - Natural Gas	547NPC	PRO	77,686,682	CAEW	22.445%	17,436,647	
Total Fuel and Other Expense			<u>78,594,384</u>			<u>17,640,379</u>	5.1.2
Total Net Power Cost Adjustment			<u>(3,074,249)</u>			<u>(505,433)</u>	

Description of Adjustment

The net power cost adjustment projects 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 weather conditions on a West Control Area (WCA) basis. This portion of the adjustment reflects normalized power costs for the 12-months ended December 2012.

PacifiCorp
 Results of Operations - December 2011
 Net Power Costs - West Control Area

Description	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
	FERC Account	WCA Alloc. Factor	WA Alloc. %	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
UNADJUSTED / PER BOOKS NPC (1)													
12 Months Ended Dec. 2011													
RESTATED NPC													
12 Months Ended Dec. 2011													
RESTATING ADJUSTMENT													
12 Months Ended Dec. 2011													
PRO FORMA NPC													
12 Months Ended Dec. 2012													
PRO FORMA ADJUSTMENT													
12 Months Ended Dec. 2012													
Sales for Resale (Account 447)													
Existing Firm Sales - Pacific	447NPC	CAGW	22.2396%	10,144,920	2,256,194	12,964,800	2,883,326	2,819,880	627,131	12,964,800	2,883,326	-	-
Post-Merger Firm Sales	447NPC	CAGW	22.2396%	192,913,668	42,903,319	200,347,844	44,556,654	7,434,176	1,653,334	201,630,437	44,841,898	1,282,593	285,244
Non-Firm Sales	447NPC	CAEW	22.4448%	-	-	-	-	-	0	-	-	-	-
Total Sales for Resale				203,058,588	45,159,513	213,312,644	47,439,979	10,254,056	2,280,466	214,595,237	47,725,223	1,282,593	285,244
Purchased Power (Account 555)													
Existing Firm Demand - Pacific	555NPC	CAGW	22.2396%	43,233,443	9,614,965	43,233,443	9,614,965	-	0	1,055,599	234,762	(42,177,844)	(9,380,204)
Existing Firm Energy	555NPC	CAEW	22.4448%	13,328,317	2,991,519	13,328,317	2,991,519	-	0	3,907,394	877,008	(9,420,923)	(2,114,511)
WA Qualifying Facilities	555NPC	WA	100.000%	2,758,335	2,758,335	2,758,335	2,758,335	-	0	2,805,060	2,805,060	46,725	46,725
Post-Merger Firm Energy	555NPC	CAGW	22.2396%	302,552,429	67,286,593	303,283,752	67,449,236	731,323	162,644	271,271,986	60,329,932	(32,011,766)	(7,118,304)
Other Generation Expenses	555NPC	CAGW	22.2396%	-	-	-	-	-	0	1,436,105	319,385	1,436,105	319,385
Total Purchased Power				361,872,524	82,651,412	362,603,847	82,814,055	731,323	162,644	280,476,144	64,566,147	(82,127,703)	(18,247,909)
Wheeling (Account 565)													
Existing Firm - Pacific	565NPC	CAGW	22.2396%	23,362,546	5,195,748	23,362,546	5,195,748	-	0	24,722,894	5,498,284	1,360,348	302,537
Post Merger Firm	565NPC	CAGW	22.2396%	73,308,484	16,303,548	73,308,484	16,303,548	-	0	73,689,800	16,388,351	381,315	84,803
Non Firm	565NPC	CAEW	22.4448%	-	-	-	-	-	0	-	-	-	-
Total Wheeling Expense				96,671,030	21,499,296	96,671,030	21,499,296	0	0	98,412,693	21,886,636	1,741,663	387,340
Fuel Expense (Accounts 501 and 547)													
Fuel Consumed - Coal	501NPC	CAEW	22.4448%	199,859,840	44,858,211	201,140,512	45,145,655	1,280,673	287,445	202,048,214	45,349,388	907,702	203,732
Fuel Consumed - Natural Gas	547NPC	CAEW	22.4448%	87,747,757	15,205,872	68,724,174	15,425,027	976,417	219,155	146,410,856	32,861,674	77,686,682	17,436,647
Total Fuel and Other Expense				267,607,597	60,064,083	269,864,686	60,570,683	2,257,089	506,600	348,459,070	78,211,062	78,594,384	17,640,379
Total Net Power Cost				523,092,563	119,055,277	515,826,919	117,444,055	(7,265,644)	(1,611,222)	512,752,670	116,938,621	(3,074,249)	(505,433)
				Ref. 6.1.3	Ref. 2.2 Line 66	Ref. 5.1.4		Ref. 5.1		Ref. 5.1.6		Ref. 6.1.1	

Note 1 - As Modeled By GRID

UNADJUSTED* DECEMBER 2011

Study Results
MERGED PEAK/ENERGY SPLIT
(\$)

Period Ending
Dec-11

	Merged 01/11-12/11	Pre-Merger Demand	Pre-Merger Energy	Non-Firm	Post-Merger
SPECIAL SALES FOR RESALE					
Pacific Pre Merger	10,144,920	10,144,920			
Post Merger	192,913,668				192,913,668
TOTAL SPECIAL SALES	203,058,588	10,144,920	-	-	192,913,668
PURCHASED POWER & NET INTERCHANGE					
BPA Peak Purchase	38,410,000	38,410,000			
Pacific Capacity	-	-	-		
Mid Columbia	11,436,477	3,430,943	8,005,534		
Misc/Pacific	6,715,283	1,392,500	5,322,783		
Q.F. Contracts/PPL	2,758,335	-	-		2,758,335
Pacific Sub Total	59,320,095	43,233,443	13,328,317	-	2,758,335
BPA Reserve Purchase	226,904				226,904
Chehalis Station Service	36,417				36,417
Combine Hills Wind p160595	4,814,534				4,814,534
Georgia-Pacific Camas	7,049,099				7,049,099
Hermiston Purchase p99563	73,802,342				73,802,342
Morgan Stanley p189046	-				-
Roseburg Forest Products p312292	5,491,820				5,491,820
Small Purchases west	10				10
TransAlta p371343/s371344	-				-
Short Term Firm Purchases	209,680,672				209,680,672
New Firm Sub Total	301,101,797	-	-	-	301,101,797
Seven Mile II Wind	-				-
Non Firm Sub Total	-	-	-	-	-
TOTAL PURCHASED PW & NET INT.	360,421,893	43,233,443	13,328,317	-	303,860,133
WHEELING & U. OF F. EXPENSE					
Pacific Firm Wheeling and Use of Facilities	23,362,546	23,362,546			
Post Merger	73,308,484				73,308,484
Nonfirm Wheeling	-				-
TOTAL WHEELING & U. OF F. EXPENSE	96,671,030	23,362,546	-	-	73,308,484
THERMAL FUEL BURN EXPENSE					
Colstrip	7,400,035			7,400,035	
Chehalis	30,283,744			30,283,744	
Jim Bridger	192,681,252			192,681,252	
Hermiston	37,464,013			37,464,013	
Ramp Loss	(221,448)			(221,448)	
TOTAL FUEL BURN EXPENSE	267,607,597	-	-	267,607,597	-
TOTAL OTHER GEN. EXPENSE	1,450,632	-	-	1,450,632	-
NET POWER COST	523,092,563	56,451,069	13,328,317	269,058,228	184,254,949

NORMALIZED DECEMBER 2011
Study Results

Period Ending Dec-11	MERGED PEAK/ENERGY SPLIT (\$)				
	Merged 01/11-12/11	Pre-Merger Demand	Pre-Merger Energy	Non-Firm	Post-Merger
SPECIAL SALES FOR RESALE					
Pacific Pre Merger	12,964,800	12,964,800			
Post Merger	200,347,844				200,347,844
NonFirm Sub Total	-			-	
TOTAL SPECIAL SALES	213,312,644	12,964,800	-	-	200,347,844
PURCHASED POWER & NET INTERCHANGE					
BPA Peak Purchase	38,410,000	38,410,000			
Pacific Capacity	-	-	-		
Mid Columbia	11,436,477	3,430,943	8,005,534		
Misc/Pacific	6,715,283	1,392,500	5,322,783		
Q.F. Contracts/PPL	2,758,335	-	-		2,758,335
Pacific Sub Total	59,320,095	43,233,443	13,328,317	-	2,758,335
BPA Reserve Purchase	226,904				226,904
Chehalis Station Service	36,417				36,417
Combine Hills Wind p160595	4,814,534				4,814,534
Georgia-Pacific Camas	7,049,099				7,049,099
Hermiston Purchase p99563	73,426,519				73,426,519
Morgan Stanley p189046	-				-
Roseburg Forest Products p312292	5,491,820				5,491,820
Small Purchases west	10				10
TransAlta p371343/s371344	-				-
Short Term Firm Purchases	210,737,234				210,737,234
New Firm Sub Total	301,782,537	-	-	-	301,782,537
Seven Mile II Wind	-				-
Non Firm Sub Total	-				-
TOTAL PURCHASED PW & NET INT.	361,102,632	43,233,443	13,328,317	0	304,540,872
WHEELING & U. OF F. EXPENSE					
Pacific Firm Wheeling and Use of Facilities	23,362,546	23,362,546			
Post Merger	73,308,484				73,308,484
Nonfirm Wheeling	-			-	
TOTAL WHEELING & U. OF F. EXPENSE	96,671,030	23,362,546	-	-	73,308,484
THERMAL FUEL BURN EXPENSE					
Colstrip	6,712,210			6,712,210	
Craig	-			-	
Chehalis	31,627,539			31,627,539	
Jim Bridger	194,615,662			194,615,662	
Hermiston	37,096,635			37,096,635	
Ramp Loss	(187,359)			(187,359)	
TOTAL FUEL BURN EXPENSE	269,864,686	0	0	269,864,686	0
TOTAL OTHER GEN. EXPENSE	1,501,215	-	-	1,501,215	-
NET POWER COST	515,826,919	53,631,189	13,328,317	271,365,901	177,501,512

Period Ending Dec-12	Study Results MERGED PEAK/ENERGY SPLIT (\$)				
	Merged 01/12-12/12	Pre-Merger Demand	Pre-Merger Energy	Non-Firm	Post-Merger
SPECIAL SALES FOR RESALE					
Pacific Pre Merger	12,964,800	12,964,800			
Post Merger	201,630,437				201,630,437
TOTAL SPECIAL SALES	214,595,237	12,964,800	-	-	201,630,437
PURCHASED POWER & NET INTERCHANGE					
BPA Peak Purchase	-	-			
Pacific Capacity	-				
Mid Columbia	318,492	95,548	222,944		
Misc/Pacific	4,629,816	960,052	3,669,764		
Q.F. Contracts/PPL	2,805,060				2,805,060
Small Purchases west	14,685		14,685		
Pacific Sub Total	7,768,053	1,055,599	3,907,394	-	2,805,060
BPA Reserve Purchase	297,143				297,143
Chehalis Station Service	-				-
Combine Hills Wind p160595	5,060,075				5,060,075
Deseret Purchase p194277	-				-
Georgia-Pacific Camas	7,427,418				7,427,418
Hermiston Purchase p99563	89,586,689				89,586,689
Seasonal Purchased Power Placeholder					
Short Term Firm Purchases	168,900,661				168,900,661
New Firm Sub Total	271,271,986	-	-	-	271,271,986
Wind Integration Charge	1,436,105				1,436,105
Non Firm Sub Total	-				-
TOTAL PURCHASED PW & NET INT.	280,476,144	1,055,599	3,907,394	-	275,513,151
WHEELING & U. OF F. EXPENSE					
Pacific Firm Wheeling and Use of Facilities	24,722,894	24,722,894			
Post Merger	73,689,800				73,689,800
Nonfirm Wheeling	-				-
TOTAL WHEELING & U. OF F. EXPENSE	98,412,693	24,722,894	-	-	73,689,800
THERMAL FUEL BURN EXPENSE					
Colstrip	6,969,233			6,969,233	
Chehalis	94,229,565			94,229,565	
Hermiston	52,181,291			52,181,291	
Jim Bridger	195,078,981			195,078,981	
TOTAL FUEL BURN EXPENSE	348,459,070	-	-	348,459,070	-
TOTAL OTHER GEN. EXPENSE	-	-	-	-	-
NET POWER COST	512,752,670	12,813,693	3,907,394	348,459,070	147,572,514

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Revenue:							
Other Electric Revenue	456	PRO	5,052,094	CAGW	22.240%	1,123,568	Below

Adjustment Detail:

James River Offset
 Capital Recovery
 Major Maintenance Allowance
 Total Offset

12-Months Ending
December 2012

4,490,201
 561,893
5,052,094

On January 13, 1993, the Company executed a contract with James River Paper Company with respect to the Camas mill, later acquired by Georgia Pacific. Under the agreement, the Company built a steam turbine and is recovering the capital investment over the 20-year operational term of the agreement as an offset to royalties paid to James River based on contract provisions. The contract costs of energy for the Camas unit are included in the Company's net power costs as purchased power expense, but GRID does not include an offsetting revenue credit for the capital and maintenance cost recovery. This pro forma adjustment adds the royalty offset to FERC account 456, other electric revenue, for the 12-month period ending December 2012, the same period used in determining pro forma net power costs in this filing.

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Purchased Power Expense	555	RES	27,060,767	OR	Situs	-	
Purchased Power Expense	555	RES	8,423,395	WA	Situs	8,423,395	5.3.1
Purchased Power Expense	555	RES	1,270,838	ID	Situs	-	
			<u>36,755,000</u>			<u>8,423,395</u>	

Description of Adjustment

The Company receives a monthly purchase power credit from Bonneville Power Administration (BPA). This credit is treated as a 100% pass-through to eligible customers. Both a revenue credit and a purchase power expense credit is posted to unadjusted results which need to be removed for normalized results. This adjustment reverses the BPA purchase power expense credit recorded. The Revenue Normalizing adjustment No. 3.2 removes the revenue credit passed onto customers.

PacifiCorp
Results of Operations - December 2011
BPA Residential Exchange
Account 505202
Washington

12-Months Ended December 2011 Expense

(8,423,395)

Ref 5.3

Period	Debit	Credit	Balance	Cum. balance
Balance Carr				
1	1,072,113.23	2,166,393.58	1,094,280.35-	1,094,280.35-
2	1,094,280.35	2,008,335.49	914,055.14-	2,008,335.49-
3	914,055.14	1,796,893.45	882,838.31-	2,891,173.80-
4	882,838.31	1,578,779.10	695,940.79-	3,587,114.59-
5	695,940.79	1,276,815.94	580,875.15-	4,167,989.74-
6	580,875.15	1,019,442.95	438,567.80-	4,606,557.54-
7	438,567.80	955,454.84	516,887.04-	5,123,444.58-
8	516,887.04	1,242,779.53	725,892.49-	5,849,337.07-
9	725,892.49	1,545,275.20	819,382.71-	6,668,719.78-
10	819,382.71	1,281,504.18	462,121.47-	7,130,841.25-
11	462,121.47	978,741.25	516,619.78-	7,647,461.03-
12	516,619.78	1,292,553.65	775,933.87-	8,423,394.90-
13				8,423,394.90-
14				8,423,394.90-
15				8,423,394.90-
16				8,423,394.90-
Total	8,719,574.26	17,142,969.16	8,423,394.90-	8,423,394.90-

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Pre-merger Depreciation Expense	403SP	RES	(1,676,302)	CAGW	22.240%	(372,804)	5.4.2
Post-merger Depreciation Expense	403SP	RES	(161,723)	CAGW	22.240%	(35,967)	5.4.2
Taxes Other	408	RES	(524,543)	GPS	6.794%	(35,640)	5.4.1
Net Depreciation Expense - Sch M	SCHMDT	RES	1,303,973	CAGW	22.240%	289,999	5.4.2
Deferred Income Tax Expense	41010	RES	494,871	CAGW	22.240%	110,058	5.4.2
Adjustment to Rate Base:							
Pre-merger Plant	312	RES	(110,283,000)	CAGW	22.240%	(24,526,550)	5.4.2
Post-merger Plant	312	RES	(10,363,204)	CAGW	22.240%	(2,304,740)	5.4.2
Pre-merger Depreciation Reserve	108SP	RES	74,407,645	CAGW	22.240%	16,547,998	5.4.2
Post-merger Depreciation Reserve	108SP	RES	1,724,085	CAGW	22.240%	383,430	5.4.2
Deferred Income Tax Balance	282	RES	6,104,587	CAGW	22.240%	1,357,639	5.4.2
Deferred ITC	255	RES	448,368	ITC84	14.180%	63,579	5.4.2
Remove Base Data:							
Schedule M Addition	SCHMAT	RES	(52,188)	WA	Situs	(52,188)	

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.

PacifiCorp
Results of Operations - December 2011
Removal of Colstrip #3
Property Tax Calculation

	Dec-11	Ref.
Total Colstrip Property Taxes	1,260,539	
Colstrip #3 as a percentage of Total Colstrip NBV	41.6126%	
Property Tax expense to remove	<u>524,543</u>	5.4

Total Colstrip Book Value	222,851,163
Total Colstrip Book Reserve	<u>(117,437,089)</u>
Total Colstrip NBV	<u>105,414,074</u>
Colstrip Unit 3 Book Value	120,922,667
Colstrip Unit 3 Book Reserve	<u>(77,057,118)</u>
Colstrip Unit 3 NBV	<u>43,865,549</u>
Colstrip Unit 3 NBV %	41.6126%

PacifiCorp
Results of Operations - December 2011
Removal of Colstrip #3

	AMA	Ref.
Depreciation Exp- Pre Merger	(1,676,302)	5.4
Depreciation Exp - Post Merger	(161,723)	5.4
	<u>(1,838,025)</u>	
Plant - Pre Merger	110,283,000	5.4
Plant - Post Merger	10,363,204	5.4
	<u>120,646,204</u>	
Depreciation Reserve - Pre Merger	(74,407,645)	5.4
Depreciation Res - Post Merger	(1,724,085)	5.4
	<u>(76,131,730)</u>	
ADIT Balance	(6,104,587)	5.4
Deferred ITC	(448,368)	5.4
Tax Depreciation	(534,051)	5.4
Deferred Income Tax Expense	(494,871)	5.4

	6.1	6.2	6.3	0	0	0
	Depreciation/Amor Total Normalized	Depreciation/Amor tization Expense	Depreciation/Amor tization Reserve	Hydro Decommissioning	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	421,513	421,513	-	-	-	-
21 Amortization	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-
23 Income Taxes: Federal	(975,500)	(147,530)	-	(827,971)	-	-
24 State	-	-	-	-	-	-
25 Deferred Income Taxes	897,781	-	-	897,781	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-
28 Total Operating Expenses:	343,793	273,983	-	69,810	-	-
29						
30 Operating Rev For Return:	(343,793)	(273,983)	-	(69,810)	-	-
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	2,210,055	-	(293,751)	2,503,807	-	-
48 Accum Prov For Amort	-	-	-	-	-	-
49 Accum Def Income Tax	(448,890)	-	-	(448,890)	-	-
50 Unamortized ITC	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-
54						
55 Total Deductions:	1,761,165	-	(293,751)	2,054,916	-	-
56						
57 Total Rate Base:	1,761,165	-	(293,751)	2,054,916	-	-
58						
59						
60 Estimated ROE impact	-0.112%	-0.069%	0.004%	-0.047%	0.000%	0.000%
61 Estimated Price Change	779,196	442,716	(37,308)	373,788	-	-
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	(421,513)	(421,513)	-	-	-	-
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-
71 Schedule "M" Deductions	2,365,631	-	-	2,365,631	-	-
72 Income Before Tax	(2,787,144)	(421,513)	-	(2,365,631)	-	-
73						
74 State Income Taxes	-	-	-	-	-	-
75						
76 Taxable Income	(2,787,144)	(421,513)	-	(2,365,631)	-	-
77						
78 Federal Income Taxes	(975,500)	(147,530)	-	(827,971)	-	-

	6.1	6.2	6.3	0	0	0
	Depreciation/Amor	Depreciation/Amor	Hydro	0	0	0
Total Normalized	tization Expense	tization Reserve	Decommissioning			
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	263,186	263,186	-	-	-	-
21 Amortization	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-
23 Income Taxes: Federal	(92,115)	(92,115)	-	-	-	-
24 State	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-
28 Total Operating Expenses:	171,071	171,071	-	-	-	-
29						
30 Operating Rev For Return:	(171,071)	(171,071)	-	-	-	-
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	(264,867)	-	(263,186)	(1,680)	-	-
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:	(264,867)	-	(263,186)	(1,680)	-	-
56						
57 Total Rate Base:	(264,867)	-	(263,186)	(1,680)	-	-
58						
59						
60 Estimated ROE impact	-0.039%	-0.043%	0.004%	0.000%	0.000%	0.000%
61 Estimated Price Change	242,785	276,425	(33,426)	(213)	-	-
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	(263,186)	(263,186)	-	-	-	-
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-
72 Income Before Tax	(263,186)	(263,186)	-	-	-	-
73						
74 State Income Taxes	-	-	-	-	-	-
75						
76 Taxable Income	(263,186)	(263,186)	-	-	-	-
77						
78 Federal Income Taxes	(92,115)	(92,115)	-	-	-	-

	6.1	6.2	6.3	0	0	0
	Depreciation/Amor tization Expense	Depreciation/Amor tization Reserve	Hydro Decommissioning	0	0	0
	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	-	-	-	-	-	-
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	158,326	158,326	-	-	-	-
21 Amortization	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-
23 Income Taxes: Federal	(883,385)	(55,414)	-	(827,971)	-	-
24 State	-	-	-	-	-	-
25 Deferred Income Taxes	897,781	-	-	897,781	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-
28 Total Operating Expenses:	172,722	102,912	-	69,810	-	-
29						
30 Operating Rev For Return:	(172,722)	(102,912)	-	(69,810)	-	-
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	2,474,922	-	(30,565)	2,505,487	-	-
48 Accum Prov For Amort	-	-	-	-	-	-
49 Accum Def Income Tax	(448,890)	-	-	(448,890)	-	-
50 Unamortized ITC	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-
54						
55 Total Deductions:	2,026,032	-	(30,565)	2,056,597	-	-
56						
57 Total Rate Base:	2,026,032	-	(30,565)	2,056,597	-	-
58						
59						
60 Estimated ROE impact	-0.077%	-0.026%	0.001%	-0.052%	0.000%	0.000%
61 Estimated Price Change	536,410	166,290	(3,882)	374,001	-	-
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	(158,326)	(158,326)	-	-	-	-
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-
71 Schedule "M" Deductions	2,365,631	-	-	2,365,631	-	-
72 Income Before Tax	(2,523,958)	(158,326)	-	(2,365,631)	-	-
73						
74 State Income Taxes	-	-	-	-	-	-
75						
76 Taxable Income	(2,523,958)	(158,326)	-	(2,365,631)	-	-
77						
78 Federal Income Taxes	(883,385)	(55,414)	-	(827,971)	-	-

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense							
Steam Production	403SP	RES	227,716	JBG	21.380%	48,686	
Hydro Production	403HP	RES	822,257	CAGW	22.240%	182,867	
Other Production	403OP	RES	-	CAGW	22.240%	-	
Transmission	403TP	RES	142,239	CAGW	22.240%	31,633	
		Total	<u>1,192,212</u>			<u>263,186</u>	6.1.1
Steam Production	403SP	PRO	55,829	JBG	21.380%	11,936	
Hydro Production	403HP	PRO	550,100	CAGW	22.240%	122,340	
Other Production	403OP	PRO	-	CAGW	22.240%	-	
Transmission	403TP	PRO	108,139	CAGW	22.240%	24,050	
		Total	<u>714,069</u>			<u>158,326</u>	6.1.1

Description of Adjustment

This adjustment enters depreciation and amortization expense into results for the major plant additions added to rate base in adjustment 8.5.

PacifiCorp
Results of Operations - December 2011
Incremental Depreciation Expense

Description	Plant Account	Depreciation Account	Factor	Depreciation Rate	Jan11 to Dec11 Plant Additions Included in Adj	Incremental Expense on Plant Adds.	Jan12 to Dec12 Plant Additions Included in Adj	Incremental Expense on Plant Adds.	Total Depreciation Included in Adj
Steam Production Plant:									
Various	312	403SP	CAGW	2.021%	-	-	-	-	-
Various	312	403SP	CAGE	2.198%	-	-	-	-	-
Various	312	403SP	JBG	1.985%	11,473,871	227,716	2,813,066	55,829	283,546
Total Steam Plant					<u>11,473,871</u>	<u>227,716</u>	<u>2,813,066</u>	<u>55,829</u>	<u>283,546</u>
Hydro Production Plant:									
Various	332	403HP	CAGW	1.810%	45,430,008	822,257	30,393,235	550,100	1,372,358
Various	332	403HP	CAGE	2.495%	-	-	-	-	-
Total Hydro Plant					<u>45,430,008</u>	<u>822,257</u>	<u>30,393,235</u>	<u>550,100</u>	<u>1,372,358</u>
Other Production Plant:									
Various	343	403OP	CAGW	3.451%	-	-	-	-	-
Various	343	403OP	CAGE	3.495%	-	-	-	-	-
Total Other Plant					<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Transmission Plant:									
Various	355	403TP	CAGW	1.991%	7,144,857	142,239	5,431,960	108,139	250,378
Various	355	403TP	CAGE	1.862%	-	-	-	-	-
Total Transmission Plant					<u>7,144,857</u>	<u>142,239</u>	<u>5,431,960</u>	<u>108,139</u>	<u>250,378</u>
Total Electric Plant in Service									
					<u>64,048,736</u>	<u>1,192,212</u>	<u>38,638,261</u>	<u>714,069</u>	<u>1,906,281</u>
					Ref# 8.5.1		Ref# 8.5.1		
						<u>1,192,212</u>		<u>714,069</u>	<u>1,906,281</u>
						Ref# 6.1		Ref# 6.1	

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Reserve							
Steam Production	108SP	RES	(227,716)	JBG	21.380%	(48,686)	
Hydro Production	108HP	RES	(822,257)	CAGW	22.240%	(182,867)	
Other Production	108OP	RES	-	CAGW	22.240%	-	
Transmission	108TP	RES	(142,239)	CAGW	22.240%	(31,633)	
		Total	<u>(1,192,212)</u>			<u>(263,186)</u>	6.2.1
Steam Production	108SP	PRO	(16,238)	JBG	21.380%	(3,472)	
Hydro Production	108HP	PRO	(88,991)	CAGW	22.240%	(19,791)	
Other Production	108OP	PRO	-	CAGW	22.240%	-	
Transmission	108TP	PRO	(32,833)	CAGW	22.240%	(7,302)	
		Total	<u>(138,062)</u>			<u>(138,062)</u>	6.2.1

Description of Adjustment

This adjustment enters depreciation and amortization reserve into results for the major plant additions added to rate base in adjustment 8.5.

PacifiCorp
Results of Operations - December 2011
Incremental Accumulated Reserve

Description	Plant Account	Reserve Account	Factor	Depreciation Rate	Jan11 to Dec11 Plant Additions Included in Adj	Jan11 to Dec11 Incremental Reserve on Plant Adds	Jan12 to Dec12 Plant Additions Included in Adj	Jan12 to Dec12 Incremental Reserve on Plant Adds	Total Reserve Added in Adj
Steam Production Plant:									
Various	312	108SP	CAGW	2.021%	-	-	-	-	-
Various	312	108SP	CAGE	2.198%	-	-	-	-	-
Various	312	108SP	JBG	1.985%	11,473,871	(227,716)	2,813,066	(16,238)	(243,954)
Total Steam Plant					<u>11,473,871</u>	<u>(227,716)</u>	<u>2,813,066</u>	<u>(16,238)</u>	<u>(243,954)</u>
Hydro Production Plant:									
Various	332	108HP	CAGW	1.810%	45,430,008	(822,257)	30,393,235	(88,991)	(911,248)
Various	332	108HP	CAGE	2.495%	-	-	-	-	-
Total Hydro Plant					<u>45,430,008</u>	<u>(822,257)</u>	<u>30,393,235</u>	<u>(88,991)</u>	<u>(911,248)</u>
Other Production Plant:									
Various	343	108OP	CAGW	3.451%	-	-	-	-	-
Various	343	108OP	CAGE	3.495%	-	-	-	-	-
Total Other Plant					<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Transmission Plant:									
Various	355	108TP	CAGW	1.991%	7,144,857	(142,239)	5,431,960	(32,833)	(175,072)
Various	355	108TP	CAGE	1.862%	-	-	-	-	-
Total Transmission Plant					<u>7,144,857</u>	<u>(142,239)</u>	<u>5,431,960</u>	<u>(32,833)</u>	<u>(175,072)</u>
					<u>64,048,736</u>	<u>(1,192,212)</u>	<u>38,638,261</u>	<u>(138,062)</u>	<u>(1,330,274)</u>
					Ref# 8.5.1	Ref# 6.2	Ref# 8.5.1	Ref# 6.2	

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Allocation Correction to Booked Reserve							
Depreciation Reserve	108HP	RES	(7,556)	CAGW	22.240%	(1,680)	
Depreciation Reserve	108HP	RES	<u>7,556</u>	CAGE	0.000%	<u>-</u>	
			<u>-</u>			<u>(1,680)</u>	6.3.2
Adjustment to Reserve							
Depreciation Reserve	108HP	PRO	11,265,858	CAGW	22.240%	2,505,487	
Depreciation Reserve	108HP	PRO	<u>(1,350,550)</u>	CAGE	0.000%	<u>-</u>	
			<u>9,915,308</u>			<u>2,505,487</u>	6.3.1
Adjustments to Tax							
Schedule M Adjustment	SCHMDT	PRO	10,637,000	CAGW	22.240%	2,365,631	6.3.3
Deferred Income Tax Expense	41010	PRO	4,036,848	CAGW	22.240%	897,781	6.3.3
ADIT AMA Balance	282	PRO	(2,018,424)	CAGW	22.240%	(448,890)	6.3.3

Adjustment to Dec 2012 AMA Balance for Projected Spend / Accrual Detail:

December 2011 AMA Reserve Balance	(13,149,634)	6.3.1
December 2012 AMA Reserve Balance	<u>(3,234,326)</u>	6.3.1
Total Adjustment to AMA Reserve	<u>9,915,308</u>	6.3.1

Description of Adjustment

Based on the Company's latest depreciation study approved in Docket UE-071795, an additional \$19.4 million is required for the decommissioning of various hydro facilities. This adjustment has both restating and pro forma components. The restating component of this adjustment makes a small correction to the booked accumulated reserve so that the proper balances are reflected for the east and west control areas. The pro forma aspect of the adjustment walks forward the decommissioning expenditures through December 2012. The reserve does not include funds for Powerdale, which was reclassified to unrecovered plant. A separate order was received to recover the estimated decommissioning costs of Powerdale as seen in adjustment 8.6.

PacifiCorp
 Results of Operations - December 2011
 Hydro Decommissioning
 Spending, Accruals, and Balances - East Side, West Side, and Total Resources

West Side	Spend	Accruals	Balance
December-10	398,765	(185,352)	(17,292,595)
January-11	314,550	(185,352)	(17,163,397)
February-11	524,213	(185,352)	(16,824,537)
March-11	257,382	(185,352)	(16,752,507)
April-11	194,589	(185,352)	(16,743,270)
May-11	227,209	(185,352)	(16,701,414)
June-11	766,645	(185,352)	(16,120,121)
July-11	510,133	(185,352)	(15,795,341)
August-11	1,297,299	(185,352)	(14,683,394)
September-11	4,262,792	(185,352)	(10,605,954)
October-11	2,233,011	(185,352)	(8,558,296)
November-11	380,161	(185,352)	(8,363,488)
December-11	1,034,853	(185,352)	(7,513,987)
Dec-11 AMA Balance			(14,226,251)

To 6.3.2

East Side	Spend	Accruals	Balance
December-10	-	(112,546)	1,751,892
January-11	-	(112,546)	1,639,346
February-11	-	(112,546)	1,526,800
March-11	-	(112,546)	1,414,254
April-11	-	(112,546)	1,301,709
May-11	-	(112,546)	1,189,163
June-11	-	(112,546)	1,076,617
July-11	-	(112,546)	964,071
August-11	-	(112,546)	851,525
September-11	-	(112,546)	738,979
October-11	-	(112,546)	626,434
November-11	-	(112,546)	513,888
December-11	-	(112,546)	401,342
Dec-11 AMA Balance			1,076,617

To 6.3.2

Total Resources	Spend	Accruals	Balance
December-10	398,765	(297,898)	(15,540,703)
January-11	314,550	(297,898)	(15,524,051)
February-11	524,213	(297,898)	(15,297,737)
March-11	257,382	(297,898)	(15,338,252)
April-11	194,589	(297,898)	(15,441,561)
May-11	227,209	(297,898)	(15,512,251)
June-11	766,645	(297,898)	(15,043,504)
July-11	510,133	(297,898)	(14,831,269)
August-11	1,297,299	(297,898)	(13,831,869)
September-11	4,262,792	(297,898)	(9,866,975)
October-11	2,233,011	(297,898)	(7,931,862)
November-11	380,161	(297,898)	(7,849,600)
December-11	1,034,853	(297,898)	(7,112,645)
Dec-11 AMA Balance			(13,149,634)

Ref 6.3

West Side	Spend	Accruals	Balance
January-12	570,000	(185,352)	(7,129,339)
February-12	617,000	(185,352)	(6,697,692)
March-12	860,000	(185,352)	(6,023,044)
April-12	1,200,000	(185,352)	(5,008,397)
May-12	1,180,000	(185,352)	(4,013,749)
June-12	1,300,000	(185,352)	(2,899,101)
July-12	1,400,000	(185,352)	(1,684,454)
August-12	1,125,000	(185,352)	(744,806)
September-12	1,375,000	(185,352)	444,841
October-12	500,000	(185,352)	759,489
November-12	205,000	(185,352)	779,137
December-12	305,000	(185,352)	898,784

East Side	Spend	Accruals	Balance
January-12	-	(112,546)	288,796
February-12	-	(112,546)	176,250
March-12	-	(112,546)	63,704
April-12	-	(112,546)	(48,841)
May-12	-	(112,546)	(161,387)
June-12	-	(112,546)	(273,933)
July-12	-	(112,546)	(386,479)
August-12	-	(112,546)	(499,025)
September-12	-	(112,546)	(611,571)
October-12	-	(112,546)	(724,116)
November-12	-	(112,546)	(836,662)
December-12	-	(112,546)	(949,208)

Total Resources	Spend	Accruals	Balance
January-12	570,000	(297,898)	(6,840,543)
February-12	617,000	(297,898)	(6,521,442)
March-12	860,000	(297,898)	(5,959,340)
April-12	1,200,000	(297,898)	(5,057,238)
May-12	1,180,000	(297,898)	(4,175,136)
June-12	1,300,000	(297,898)	(3,173,035)
July-12	1,400,000	(297,898)	(2,070,933)
August-12	1,125,000	(297,898)	(1,243,831)
September-12	1,375,000	(297,898)	(166,729)
October-12	500,000	(297,898)	35,373
November-12	205,000	(297,898)	(57,526)
December-12	305,000	(297,898)	(50,424)

West Side	Total Spend	Total Accruals	Dec 2012 AMA Balance
12 ME Dec 2012	10,637,000	(2,224,229)	(2,960,393)
Adjustment to Reserve			11,265,858

Ref 6.3

East Side	Total Spend	Total Accruals	Dec 2012 AMA Balance
12 ME Dec 2012	-	(1,350,550)	(273,933)
Adjustment to Reserve			(1,350,550)

Ref 6.3

Total Resources	Total Spend	Total Accruals	Dec 2012 AMA Balance
12 ME Dec 2012	10,637,000	(3,574,779)	(3,234,326)
Adjustment to Reserve			9,915,308

Ref 6.3

Ref 6.3

PacifiCorp
Results of Operations - December 2011
Hydro Decommissioning
Corrections to Booked Data

Tax Schedule M Deduction	(10,637,000)	Ref. 6.3.1, To 6.3
Deferred Inc Tax Exp	4,036,848	To 6.3
ADIT AMA Bal	(2,150,194)	To 6.3

	West Side Spend	
	Per 6.3.1	ADIT Bal
January-12	570,000	(216,321)
February-12	617,000	(450,479)
March-12	860,000	(776,858)
April-12	1,200,000	(1,232,270)
May-12	1,180,000	(1,680,092)
June-12	1,300,000	(2,173,455)
July-12	1,400,000	(2,704,769)
August-12	1,125,000	(3,131,718)
September-12	1,375,000	(3,653,544)
October-12	500,000	(3,843,299)
November-12	205,000	(3,921,099)
December-12	305,000	(4,036,850)

Accumulated Deferred Income Tax AMA Balance (2,150,194)

PacifiCorp
Results of Operations - December 2011
Hydro Decommissioning
Corrections to Booked Data
December 2011 AMA Balance

Accumulated Depreciation		Dec 2011 Booked AMA Balance	Page Ref.	Dec 2011 Actual AMA Balance	Adjustment to Dec 2010 AMA Balance	
108	CAGW	(14,218,695)	B17 pg 14	(14,226,251)	(7,556)	To 6.3
108	CAGE	1,069,059	B17 pg 14	1,076,617	7,556	To 6.3
				6.3.1	-	

	7.1	7.2	7.3	7.4	7.5	7.6	
	Total Normalized	Interest True Up	Property Tax Expense	Renewable Energy Tax Credit	Remove Deferred State Tax Expense & Balance WA	PowerTax ADIT Balance	Malin Midpoint
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	1,524,925	-	650,638	-	-	-	-
23 Income Taxes: Federal	(2,613)	537,536	(227,723)	(6,426)	-	-	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	(1,471,025)	-	-	-	(2,724,761)	-	(73,421)
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	51,287	537,536	422,915	(6,426)	(2,724,761)	-	(73,421)
29							
30 Operating Rev For Return:	(51,287)	(537,536)	(422,915)	6,426	2,724,761	-	73,421
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	(5,067,008)	-	-	-	1,362,381	3,221,213	(9,178)
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	(5,067,008)	-	-	-	1,362,381	3,221,213	(9,178)
56							
57 Total Rate Base:	(5,067,008)	-	-	-	1,362,381	3,221,213	(9,178)
58							
59							
60 Estimated ROE impact	0.060%	-0.136%	-0.107%	0.002%	0.667%	-0.046%	0.019%
61 Estimated Price Change	(560,666)	868,577	683,366	(10,383)	(4,229,770)	409,112	(119,802)
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	(1,524,925)	-	(650,638)	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	(1,535,817)	(1,535,817)	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	10,892	1,535,817	(650,638)	-	-	-	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	10,892	1,535,817	(650,638)	-	-	-	-
77							
78 Federal Income Tax - Calculated	3,812	537,536	(227,723)	-	-	-	-
79 Adjustments to Calculated Tax:							
80 Wyoming Wind Tax Credit	(6,426)	-	-	(6,426)	-	-	-
81 Federal Income Taxes	(2,613)	537,536	(227,723)	(6,426)	-	-	-

	7.7	7.8	7.8.1	7.8.2	7.9	0	0
	WA Low Income Tax Credit	Flow-Through Adjustment WA	(cont.) Flow- Through Adjustment WA	(cont. 2) Flow- Through Adjustment WA	WA Public Utility Tax Adjustment	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	(17,710)	-	-	-	891,998	-	-
23 Income Taxes: Federal	6,199	-	-	-	(312,199)	-	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	(1,010,773)	2,337,930	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	(11,512)	-	(1,010,773)	2,337,930	579,799	-	-
29							
30 Operating Rev For Return:	11,512	-	1,010,773	(2,337,930)	(579,799)	-	-
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	-	(13,151,636)	3,510,212	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	-	(13,151,636)	3,510,212	-	-	-	-
56							
57 Total Rate Base:	-	(13,151,636)	3,510,212	-	-	-	-
58							
59							
60 Estimated ROE impact	0.003%	0.192%	0.204%	-0.590%	-0.146%	0.000%	0.000%
61 Estimated Price Change	(18,601)	(1,670,332)	(1,187,439)	3,777,740	936,867	-	-
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	17,710	-	-	-	(891,998)	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	17,710	-	-	-	(891,998)	-	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	17,710	-	-	-	(891,998)	-	-
77							
78 Federal Income Tax - Calculated	6,199	-	-	-	(312,199)	-	-
79 Adjustments to Calculated Tax:							
80 Wyoming Wind Tax Credit	-	-	-	-	-	-	-
81 Federal Income Taxes	6,199	-	-	-	(312,199)	-	-

	7.1	7.2	7.3	7.4	7.5	7.6	
	Total Normalized	Interest True Up	Property Tax Expense	Renewable Energy Tax Credit	Remove Deferred State Tax Expense & Balance WA	PowerTax ADIT Balance	Malin Midpoint
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	575,617	575,617	-	-	-	-	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	(1,471,025)	-	-	-	(2,724,761)	-	(73,421)
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	(695,408)	575,617	-	-	(2,724,761)	-	(73,421)
29							
30 Operating Rev For Return:	895,408	(575,617)	-	-	2,724,761	-	73,421
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	(5,067,008)	-	-	-	1,362,381	3,221,213	(9,178)
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	(5,067,008)	-	-	-	1,362,381	3,221,213	(9,178)
56							
57 Total Rate Base:	(5,067,008)	-	-	-	1,362,381	3,221,213	(9,178)
58							
59							
60 Estimated ROE impact	0.301%	-0.145%	0.000%	0.000%	0.667%	-0.046%	0.019%
61 Estimated Price Change	(2,090,382)	930,109	-	-	(4,229,770)	409,112	(119,802)
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	-	-	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	(1,644,619)	(1,644,619)	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	1,644,619	1,644,619	-	-	-	-	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	1,644,619	1,644,619	-	-	-	-	-
77							
78 Federal Income Tax - Calculated	575,617	575,617	-	-	-	-	-
79 Adjustments to Calculated Tax:							
80 Wyoming Wind Tax Credit	-	-	-	-	-	-	-
81 Federal Income Taxes	575,617	575,617	-	-	-	-	-

	7.7	7.8	7.8.1	7.8.2	7.9	0	0
	WA Low Income Tax Credit	Flow-Through Adjustment WA	(cont.) Flow- Through Adjustment WA	(cont. 2) Flow- Through Adjustment WA	WA Public Utility Tax Adjustment	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	-	-	(1,010,773)	2,337,930	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	-	-	(1,010,773)	2,337,930	-	-	-
29							
30 Operating Rev For Return:	-	-	1,010,773	(2,337,930)	-	-	-
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	-	(13,151,636)	3,510,212	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	-	(13,151,636)	3,510,212	-	-	-	-
56							
57 Total Rate Base:	-	(13,151,636)	3,510,212	-	-	-	-
58							
59							
60 Estimated ROE impact	0.000%	0.192%	0.204%	-0.590%	0.000%	0.000%	0.000%
61 Estimated Price Change	-	(1,670,332)	(1,187,439)	3,777,740	-	-	-
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	-	-	-	-	-	-	-

	7.1	7.2	7.3	7.4	7.5	7.6	
	Total Normalized	Interest True Up	Property Tax Expense	Renewable Energy Tax Credit	Remove Deferred State Tax Expense & Balance WA	PowerTax ADIT Balance	Malin Midpoint
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	1,524,925	-	650,638	-	-	-	-
23 Income Taxes: Federal	(578,230)	(38,081)	(227,723)	(6,426)	-	-	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	946,695	(38,081)	422,915	(6,426)	-	-	-
29							
30 Operating Rev For Return:	(946,695)	38,081	(422,915)	6,426	-	-	-
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	-0.237%	0.010%	-0.106%	0.002%	0.000%	0.000%	0.000%
61 Estimated Price Change	1,529,716	(61,533)	683,366	(10,383)	-	-	-
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	(1,524,925)	-	(650,638)	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	108,802	108,802	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	(1,633,727)	(108,802)	(650,638)	-	-	-	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	(1,633,727)	(108,802)	(650,638)	-	-	-	-
77							
78 Federal Income Tax - Calculated	(571,805)	(38,081)	(227,723)	-	-	-	-
79 Adjustments to Calculated Tax:							
80 Wyoming Wind Tax Credit	(6,426)	-	-	(6,426)	-	-	-
81 Federal Income Taxes	(578,230)	(38,081)	(227,723)	(6,426)	-	-	-

	7.7	7.8	7.8.1	7.8.2	7.9	0	0
	WA Low Income Tax Credit	Flow-Through Adjustment WA	(cont.) Flow- Through Adjustment WA	(cont. 2) Flow- Through Adjustment WA	WA Public Utility Tax Adjustment	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	(17,710)	-	-	-	891,998	-	-
23 Income Taxes: Federal	6,199	-	-	-	(312,199)	-	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	(11,512)	-	-	-	579,799	-	-
29							
30 Operating Rev For Return:	11,512	-	-	-	(579,799)	-	-
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	0.003%	0.000%	0.000%	0.000%	-0.145%	0.000%	0.000%
61 Estimated Price Change	(18,601)	-	-	-	936,857	-	-
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	17,710	-	-	-	(891,998)	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	17,710	-	-	-	(891,998)	-	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	17,710	-	-	-	(891,998)	-	-
77							
78 Federal Income Tax - Calculated	6,199	-	-	-	(312,199)	-	-
79 Adjustments to Calculated Tax:							
80 Wyoming Wind Tax Credit	-	-	-	-	-	-	-
81 Federal Income Taxes	6,199	-	-	-	(312,199)	-	-

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Other Interest Expense - Restating	427	RES	(1,644,619)	WA	Situs	(1,644,619)	Below
Other Interest Expense - Pro forma	427	PRO	108,802	WA	Situs	108,802	Below
			<u>(1,535,817)</u>			<u>(1,535,817)</u>	2.20
Adjustment Detail:							
Restating:							
Jurisdiction Specific Adjusted Rate Base						766,362,495	1.1
Weighted Cost of Debt:						<u>2.731%</u>	2.1
Trued-up Interest Expense						20,930,878	1.1
Unadjusted Interest Expense						<u>22,575,498</u>	2.20
Restating Interest True-up Adjustment						<u>(1,644,619)</u>	1.1
Pro forma:							
Jurisdiction Specific Adjusted Rate Base						770,346,167	2.2
Weighted Cost of Debt:						<u>2.731%</u>	2.1
Trued-up Interest Expense						21,039,680	2.20
Restated Interest Expense						<u>20,930,878</u>	1.1
Total Pro forma Interest True-up Adjustment						<u>108,802</u>	1.1

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.

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Taxes Other Than Income	408	PRO	9,576,037	GPS	6.7944%	650,638	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.

PacifiCorp
Results of Operations - December 2011
Estimated Property Tax Expense for December 2012
Property Tax Adjustment Summary

FERC Account	G/L Account	Co. Code	Factor	Total	Ref
408.15	579000	1000		111,641,001	
Total Accrued Property Tax - 12 Months End. December 2011				<u>111,641,001</u>	
Forecasted Property Tax Exp. for the Twelve Months Ending Dec 2012				121,217,038	
Less Accrued Property Tax - 12 Months Ended December 31, 2011				(111,641,001)	
Incremental Adjustment to Property Taxes				<u><u>9,576,037</u></u>	Page 7.2

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Tax:							
FED Renewable Energy Tax Credit	40910	PRO	(25,529,545)	CAGW	22.2396%	(5,677,681)	7.3.1
Remove from Base Period:							
FED Renewable Energy Tax Credit	40910	PRO	71,867,651	SG	7.8912%	5,671,255	
UT Renewable Energy Sys Tax Credit	40911	PRO	297,808	CAGE	0.0000%	-	

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 10 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.

PacifiCorp
Results of Operations - December 2011
Renewable Energy Tax Credit Calculation

Description	FED Amount
<u>Hydro</u>	
JC Boyle	9,141,841
Factor (inflated tax per unit)	0.011
	100,560
<u>Wind/Geothermal</u>	
Total KWh Production	1,155,862,964
Factor (inflated tax per unit)	0.022
	25,428,985

25,529,545

Ref. 7.3

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Tax:							
Def Inc Tax Expense	41110	RES	(2,724,761)	WA	Situs	(2,724,761)	
ADIT Balance	283	RES	1,362,381	WA	Situs	1,362,381	

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.

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Tax:							
ADIT Balance	282	RES	3,070,603,315	DITBAL	6.2029%	190,465,734	
Cholla SHL	190	RES	(36,904,556)	CAGE	0.0000%	-	
Accel Amort of Pollution Cntrl Facilities	281	RES	73,506,960	SG	7.8912%	5,800,617	
California	282	RES	(71,500,416)	CA	Situs	-	
Idaho	282	RES	(176,185,881)	ID	Situs	-	
FERC	282	RES	(8,688,870)	FERC	Situs	-	
Other	282	RES	(41,703,401)	OTHER	0.0000%	-	
Oregon	282	RES	(865,025,868)	OR	Situs	-	
Utah	282	RES	(1,342,899,245)	UT	Situs	-	
Washington	282	RES	(194,206,467)	WA	Situs	(194,206,467)	
Wyoming	282	RES	(428,960,860)	WY-ALL	Situs	-	
Total			<u>(21,965,290)</u>			<u>2,059,884</u>	
Repair Deduction AMA Balance	282	RES	14,716,674	SG	7.8912%	1,161,329	

Description of Adjustment

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

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Deferred Income Tax - Federal	41110	RES	(330,134)	CAGW	22.2396%	(73,421)	7.6.2
Adjustment to Rate Base:							
Accumulated DIT	282	RES	(41,267)	CAGW	22.2396%	(9,178)	7.6.2

Description of Adjustment

In 1981, the Company built a transmission line called Malin-Midpoint and placed it into service. The Company was eligible for investment tax credits and accelerated tax depreciation. The Company entered into a Safe Harbor Lease transaction to transfer these tax benefits to an unrelated third party. As ordered in Docket UE-050684, the Company has treated this transaction as a sale of part of the benefits associated with the property and is amortizing the cash receipts over the life of the assets. The gain will be amortized over 30 years (composite book life of the plant) with a rate base deduction for the unamortized balance. In 1988, the substation was sold to Amoco and therefore the only amortization remaining is on the transmission line which is reflected in this restating adjustment.

PacifiCorp
Results of Operations - December 2011
Malin Line Amortization
Unamortized Balance of Gain

Transmission Line Gain				
	A	B	C	D
	\$39,615,936/30yrs	sum of A (1yr)	A + C(PY)	
Year	Amortization	Rolling Annual Amortization	Unamortized Balance	AMA Balance
			(39,615,936)	
1982	1,320,531		(38,295,405)	
1983	1,320,531		(36,974,874)	
1984	1,320,531		(35,654,343)	
1985	1,320,531		(34,333,811)	
1986	1,320,531		(33,013,280)	
1987	1,320,531		(31,692,749)	
1988	1,320,531		(30,372,218)	
1989	1,320,531		(29,051,687)	
1990	1,320,531		(27,731,155)	
1991	1,320,531		(26,410,624)	
1992	1,320,531		(25,090,093)	
1993	1,320,531		(23,769,562)	
1994	1,320,531		(22,449,031)	
1995	1,320,531		(21,128,499)	
1996	1,320,531		(19,807,968)	
1997	1,320,531		(18,487,437)	
1998	1,320,531		(17,166,906)	
1999	1,320,531		(15,846,375)	
2000	1,320,531		(14,525,843)	
2001	1,320,531		(13,205,312)	
2002	1,320,531		(11,884,781)	
2003	1,320,531		(10,564,250)	
2004	1,320,531		(9,243,719)	
Mar-2005	1,320,531		(7,923,187)	
Oct-2005	770,310		(7,152,878)	
Nov-2005	110,044		(7,042,833)	
Dec-2005	110,044		(6,932,789)	
Jan-2006	110,044		(6,822,745)	
Feb-2006	110,044		(6,712,701)	
Mar-2006	110,044		(6,602,656)	
Apr-2006	110,044		(6,492,612)	
May-2006	110,044		(6,382,568)	
Jun-2006	110,044		(6,272,524)	
Jul-2006	110,044		(6,162,479)	
Aug-2006	110,044		(6,052,435)	
Sep-2006	110,044		(5,942,391)	
Oct-2006	110,044	1,320,531	(5,832,347)	(6,492,612)
Nov-2006	110,044	1,320,531	(5,722,302)	(6,382,568)
Dec-2006	110,044	1,320,531	(5,612,258)	(6,272,524)
Jan-2007	110,044	1,320,531	(5,502,214)	(6,162,479)
Feb-2007	110,044	1,320,531	(5,392,170)	(6,052,435)
Mar-2007	110,044	1,320,531	(5,282,125)	(5,942,391)
Apr-2007	110,044	1,320,531	(5,172,081)	(5,832,347)
May-2007	110,044	1,320,531	(5,062,037)	(5,722,302)
Jun-2007	110,044	1,320,531	(4,951,993)	(5,612,258)
Jul-2007	110,044	1,320,531	(4,841,948)	(5,502,214)
Aug-2007	110,044	1,320,531	(4,731,904)	(5,392,170)
Sep-2007	110,044	1,320,531	(4,621,860)	(5,282,125)
Oct-2007	110,044	1,320,531	(4,511,816)	(5,172,081)
Nov-2007	110,044	1,320,531	(4,401,771)	(5,062,037)
Dec-2007	110,044	1,320,531	(4,291,727)	(4,951,993)
Jan-2008	110,044	1,320,531	(4,181,683)	(4,841,948)
Feb-2008	110,044	1,320,531	(4,071,639)	(4,731,904)
Mar-2008	110,044	1,320,531	(3,961,594)	(4,621,860)
Apr-2008	110,044	1,320,531	(3,851,550)	(4,511,816)
May-2008	110,044	1,320,531	(3,741,506)	(4,401,771)
Jun-2008	110,044	1,320,531	(3,631,462)	(4,291,727)
Jul-2008	110,044	1,320,531	(3,521,417)	(4,181,683)

PacifiCorp
Results of Operations - December 2011
Malin Line Amortization
Unamortized Balance of Gain

Transmission Line Gain				
	A	B	C	D
	\$39,615,936/30yrs	sum of A (1yr)	A + C(PY)	
Year	Amortization	Rolling Annual Amortization	Unamortized Balance	AMA Balance
Apr-2008	110,044	1,320,531	(3,851,550)	(4,511,816)
May-2008	110,044	1,320,531	(3,741,506)	(4,401,771)
Jun-2008	110,044	1,320,531	(3,631,462)	(4,291,727)
Jul-2008	110,044	1,320,531	(3,521,417)	(4,181,683)
Aug-2008	110,044	1,320,531	(3,411,373)	(4,071,639)
Sep-2008	110,044	1,320,531	(3,301,329)	(3,961,594)
Oct-2008	110,044	1,320,531	(3,191,285)	(3,851,550)
Nov-2008	110,044	1,320,531	(3,081,240)	(3,741,506)
Dec-2008	110,044	1,320,531	(2,971,196)	(3,631,462)
Jan-2009	110,044	1,320,531	(2,861,152)	(3,521,417)
Feb-2009	110,044	1,320,531	(2,751,108)	(3,411,373)
Mar-2009	110,044	1,320,531	(2,641,063)	(3,301,329)
Apr-2009	110,044	1,320,531	(2,531,019)	(3,191,285)
May-2009	110,044	1,320,531	(2,420,975)	(3,081,240)
Jun-2009	110,044	1,320,531	(2,310,931)	(2,971,196)
Jul-2009	110,044	1,320,531	(2,200,886)	(2,861,152)
Aug-2009	110,044	1,320,531	(2,090,842)	(2,751,108)
Sep-2009	110,044	1,320,531	(1,980,798)	(2,641,063)
Oct-2009	110,044	1,320,531	(1,870,754)	(2,531,019)
Nov-2009	110,044	1,320,531	(1,760,709)	(2,420,975)
Dec-2009	110,044	1,320,531	(1,650,665)	(2,310,931)
Jan-2010	110,044	1,320,531	(1,540,621)	(2,200,886)
Feb-2010	110,044	1,320,531	(1,430,577)	(2,090,842)
Mar-2010	110,044	1,320,531	(1,320,532)	(1,980,798)
Apr-2010	110,044	1,320,531	(1,210,488)	(1,870,754)
May-2010	110,044	1,320,531	(1,100,444)	(1,760,709)
Jun-2010	110,044	1,320,531	(990,400)	(1,650,665)
Jul-2010	110,044	1,320,531	(880,355)	(1,540,621)
Aug-2010	110,044	1,320,531	(770,311)	(1,430,577)
Sep-2010	110,044	1,320,531	(660,267)	(1,320,532)
Oct-2010	110,044	1,320,531	(550,223)	(1,210,488)
Nov-2010	110,044	1,320,531	(440,178)	(1,100,444)
Dec-2010	110,044	1,320,531	(330,134)	(990,400)
Jan-2011	110,044	1,320,531	(220,090)	(880,355)
Feb-2011	110,044	1,320,531	(110,046)	(770,311)
Mar-2011	110,046	1,320,532	(0)	(660,267)
Apr-2011	0	1,210,488	(0)	(554,808)
May-2011	0	1,100,444	(0)	(458,519)
Jun-2011	0	990,400	(0)	(371,400)
Jul-2011	0	880,355	(0)	(293,452)
Aug-2011	0	770,311	(0)	(224,674)
Sep-2011	0	660,267	(0)	(165,067)
Oct-2011	0	550,223	(0)	(114,630)
Nov-2011	0	440,178	(0)	(73,363)
Dec-2011	0	330,134 Ref. 7.6	(0)	(41,267) Ref. 7.6

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Taxes - Other	408	PRO	(17,710)	WA	Situs	(17,710)	7.7.1

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 2012 authorized credit amount, per a July 26, 2011 letter from the Washington Department of Revenue.

PacifiCorp
Results of Operations - December 2011
WA Low Income Tax Credit

FY Ending 2011, and used during 2010	107,839
FY Ending 2011, and used during 2011	<u>60,835</u>
	168,673
FY Ending 2012, and used during 2011	118,509
FY Ending 2012, and used during 2012	<u>78,545</u>
	197,054
Change in credit available for pro forma period:	<u><u>17,710</u></u>
	Ref. 7.7

	<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>
Adjustment to Rate Base:							
Accum Def Inc Tax Balance	190	RES	(3,913,781)	BADDEBT	14.1891%	(555,330)	
Accum Def Inc Tax Balance	190	RES	(3,146,807)	CAEE	0.0000%	-	
Accum Def Inc Tax Balance	190	RES	(251,715)	CAEW	22.4448%	(56,497)	
Accum Def Inc Tax Balance	190	RES	(229,357)	CAGE	0.0000%	-	
Accum Def Inc Tax Balance	190	RES	(1,183,691)	CAGW	22.2396%	(263,249)	
Accum Def Inc Tax Balance	190	RES	(46,451)	CN	6.9521%	(3,229)	
Accum Def Inc Tax Balance	190	RES	(4,137,367)	JBE	21.5773%	(892,733)	
Accum Def Inc Tax Balance	190	RES	(6,945,373)	SE	7.5424%	(523,850)	
Accum Def Inc Tax Balance	190	RES	(4,826,278)	SG	7.8912%	(380,854)	
Accum Def Inc Tax Balance	190	RES	(1,752,442)	SNPD	6.5632%	(115,017)	
Accum Def Inc Tax Balance	190	RES	(71,812,446)	SO	6.7944%	(4,879,251)	
Accum Def Inc Tax Balance	190	RES	(1,913,133)	TROJD	22.2763%	(426,176)	
Accum Def Inc Tax Balance	190	RES	(10,474)	CA	Situs	-	
Accum Def Inc Tax Balance	190	RES	(1,050,987)	OR	Situs	-	
Accum Def Inc Tax Balance	190	RES	(1,395)	ID	Situs	-	
Accum Def Inc Tax Balance	190	RES	(16,829,371)	OTHER	0.0000%	-	
Accum Def Inc Tax Balance	190	RES	(16,629)	UT	Situs	-	
Accum Def Inc Tax Balance	190	RES	(4,297)	WY-ALL	Situs	-	
Accum Def Inc Tax Balance	190	RES	(3,109,451)	WA	Situs	(3,109,451)	
Total Account 190			<u>(121,181,445)</u>			<u>(11,205,635)</u>	7.8.3
Accum Def Inc Tax Balance	282	RES	5,498,281	CAEE	0.0000%	-	
Accum Def Inc Tax Balance	282	RES	(28,641,109)	SO	6.7944%	(1,946,002)	
Total Account 282			<u>(23,142,828)</u>			<u>(1,946,002)</u>	7.8.4

Description of Adjustment

This restating adjustment reflects the removal of the December 2011 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.

PacifiCorp
 Washington Results of Operations - December 2011
 (cont.) Flow-Through Adjustment WA

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
Accum Def Inc Tax Balance	283	RES	22,923	CAEE	0.0000%	-	
Accum Def Inc Tax Balance	283	RES	2,839,660	CAGE	0.0000%	-	
Accum Def Inc Tax Balance	283	RES	2,031,411	CAGW	22.2396%	451,779	
Accum Def Inc Tax Balance	283	RES	7,464,590	GPS	6.7944%	507,177	
Accum Def Inc Tax Balance	283	RES	8,723,825	SE	7.5424%	657,988	
Accum Def Inc Tax Balance	283	RES	(411,603)	SG	7.8912%	(32,481)	
Accum Def Inc Tax Balance	283	RES	4,316,168	SNP	6.2722%	270,718	
Accum Def Inc Tax Balance	283	RES	10,493,515	SO	6.7944%	712,975	
Accum Def Inc Tax Balance	283	RES	(50,545)	CA	Situs	-	
Accum Def Inc Tax Balance	283	RES	1,119,132	ID	Situs	-	
Accum Def Inc Tax Balance	283	RES	(2,039,814)	OR	Situs	-	
Accum Def Inc Tax Balance	283	RES	49,831,882	OTHER	0.0000%	-	
Accum Def Inc Tax Balance	283	RES	723,607	UT	Situs	-	
Accum Def Inc Tax Balance	283	RES	942,056	WA	Situs	942,056	
Accum Def Inc Tax Balance	283	RES	373,120	WY-ALL	Situs	-	
Total Account 283			<u>86,379,927</u>			<u>3,510,212</u>	7.8.4
Net Change to Rate Base Tax Accounts			<u>(57,944,346)</u>			<u>(9,641,424)</u>	
Adjustment to Expense:							
Deferred Income Tax Expense	41010	RES	(18,276)	CN	6.9521%	(1,271)	
Deferred Income Tax Expense	41010	RES	(718,405)	CAEE	0.0000%	-	
Deferred Income Tax Expense	41010	RES	(52,236)	CAGE	0.0000%	-	
Deferred Income Tax Expense	41010	RES	(626,559)	CAGW	22.2396%	(139,345)	
Deferred Income Tax Expense	41010	RES	-	GPS	6.7944%	-	
Deferred Income Tax Expense	41010	RES	(1,653,586)	JBE	21.5773%	(356,799)	
Deferred Income Tax Expense	41010	RES	(5,014,286)	SO	6.7944%	(340,692)	
Deferred Income Tax Expense	41010	RES	(88,910)	CA	Situs	-	
Deferred Income Tax Expense	41010	RES	(36,110)	ID	Situs	-	
Deferred Income Tax Expense	41010	RES	(249,502)	OR	Situs	-	
Deferred Income Tax Expense	41010	RES	(45,711,363)	OTHER	0.0000%	-	
Deferred income Tax Expense	41010	RES	(320,468)	SG	7.8912%	(25,289)	
Deferred Income Tax Expense	41010	RES	(986,927)	SNPD	6.5632%	(64,774)	
Deferred Income Tax Expense	41010	RES	(586,910)	UT	Situs	-	
Deferred Income Tax Expense	41010	RES	(82,603)	WA	Situs	(82,603)	
Deferred Income Tax Expense	41010	RES	(631,472)	WY-ALL	Situs	-	
Total 41010			<u>(56,777,613)</u>			<u>(1,010,773)</u>	7.8.5

Description of Adjustment

This restating adjustment reflects the removal of the December 2011 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.

	<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>
Deferred Income Tax Expense	41110	RES	1,670,977	BADDEBT	14.1891%	237,096	
Deferred Income Tax Expense	41110	RES	2,904,038	CAEE	0.0000%	-	
Deferred Income Tax Expense	41110	RES	431,845	CAGE	0.0000%	-	
Deferred Income Tax Expense	41110	RES	1,284,340	CAGW	22.2396%	285,633	
Deferred Income Tax Expense	41110	RES	1,739,033	GPS	6.7944%	118,157	
Deferred Income Tax Expense	41110	RES	217,856	JBE	21.5773%	47,007	
Deferred Income Tax Expense	41110	RES	137	SG	7.8912%	11	
Deferred Income Tax Expense	41110	RES	671,673	SNP	6.2722%	42,129	
Deferred Income Tax Expense	41110	RES	114,445	SNPD	6.5632%	7,511	
Deferred Income Tax Expense	41110	RES	5,054	TROJD	22.2763%	1,126	
Deferred Income Tax Expense	41110	RES	4,082,716	SO	6.7944%	277,398	
Deferred Income Tax Expense	41110	RES	254,209	CA	Situs	-	
Deferred Income Tax Expense	41110	RES	78,717	ID	Situs	-	
Deferred Income Tax Expense	41110	RES	2,843,105	OR	Situs	-	
Deferred Income Tax Expense	41110	RES	25,675,837	OTHER	0.0000%	-	
Deferred Income Tax Expense	41110	RES	423,199	UT	Situs	-	
Deferred Income Tax Expense	41110	RES	1,321,862	WA	Situs	1,321,862	
Deferred Income Tax Expense	41110	RES	350,471	WY-ALL	Situs	-	
Total 41110			<u>44,069,514</u>			<u>2,337,930</u>	7.8.5
Net Deferred Tax Expense Change			<u>(12,708,099)</u>			<u>1,327,157</u>	

Description of Adjustment

This restating adjustment reflects the removal of the December 2011 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.

PacifiCorp
Results of Operations - December 2011
Flow-Through Deferred Taxes - WCA Allocation

	Factor		Total Company	
			Unadjusted	Flow Through Adj
190	CA	190CA	10,474	(10,474)
	FERC	190FERC	0	0
	IDU	190IDU	1,395	(1,395)
	OR	190OR	1,050,987	(1,050,987)
	OTHER	190OTHER	16,829,371	(16,829,371)
	UT	190UT	16,629	(16,629)
	WA	190WA	3,109,451	(3,109,451)
	WYP	190WYP	4,297	(4,297)
	WYU	190WYU	0	0
	S	S	21,022,604	(21,022,604)
	BADDEBT	190BADDEBT	3,913,781	(3,913,781)
	CAEE	190CAEE	3,146,807	(3,146,807)
	CAEW	190CAEW	251,715	(251,715)
	CAGE	190CAGE	37,133,913	(229,357)
	CAGW	190CAGW	1,183,691	(1,183,691)
	CIAC	190CIAC	0	0
	CN	190CN	46,451	(46,451)
	DITBAL	190DITBAL	0	0
	GPS	190GPS	0	0
	IBT	190IBT	0	0
	JBE	190JBE	(26,977,992)	(4,137,367)
	NUTIL	190NUTIL	452,295,453	0
	SCHMDEXP	190SCHMDEXP	0	0
	SE	190SE	6,945,373	(6,945,373)
	SG	190SG	4,826,278	(4,826,278)
	SGCT	190SGCT	0	0
	SNP	190SNP	0	0
	SNPD	190SNPD	1,752,442	(1,752,442)
	SO	190SO	71,812,446	(71,812,446)
	SSGCH	190SSGCH	0	0
	TAXDEPR	190TAXDEPR	0	0
	TROJD	190TROJD	1,913,133	(1,913,133)
			579,266,095	(121,181,445)
281	CA	281CA	0	0
	FERC	281FERC	0	0
	IDU	281IDU	0	0
	OR	281OR	0	0
	OTHER	281OTHER	0	0
	UT	281UT	0	0
	WA	281WA	0	0
	WYP	281WYP	0	0
	WYU	281WYU	0	0
	S	S	0	0
	BADDEBT	281BADDEBT	0	0
	CIAC	281CIAC	0	0
	CN	281CN	0	0
	DITBAL	281DITBAL	0	0
	GPS	281GPS	0	0
	IBT	281IBT	0	0
	NUTIL	281NUTIL	0	0
	SCHMDEXP	281SCHMDEXP	0	0
	SE	281SE	0	0
	SG	281SG	(73,506,960)	0
	SGCT	281SGCT	0	0
	SNP	281SNP	0	0
	SNPD	281SNPD	0	0
SO	281SO	0	0	
SSGCH	281SSGCH	0	0	
TAXDEPR	281TAXDEPR	0	0	
TROJD	281TROJD	0	0	
		(73,506,960)	0	
	CA	282CA	0	0
	FERC	282FERC	0	0
	IDU	282IDU	0	0
	OR	282OR	0	0
	OTHER	282OTHER	0	0
	UT	282UT	0	0
	WA	282WA	0	0
	WYP	282WYP	0	0
	WYU	282WYU	0	0
	S	S	0	0

To 7.8

PacifiCorp
Results of Operations - December 2011
Flow-Through Deferred Taxes - WCA Allocation

	Factor		Total Company		
			Unadjusted	Flow Through Adj	
282	BADDEBT	282BADDEBT	0	0	
	CAEE	282CAEE	(5,498,281)	5,498,281	
	CAGE	282CAGE	(4,981,514)	0	
	CIAC	282CIAC	0	0	
	CN	282CN	0	0	
	DITBAL	282DITBAL	(3,070,603,319)	0	
	GPS	282GPS	0	0	
	IBT	282IBT	0	0	
	NUTIL	282NUTIL	(322,072,953)	0	
	SCHMDEXP	282SCHMDEXP	0	0	
	SE	282SE	0	0	
	SG	282SG	0	0	
	SGCT	282SGCT	0	0	
	SNP	282SNP	0	0	
	SNPD	282SNPD	0	0	
	SO	282SO	28,641,109	(28,641,109)	
	SSGCH	282SSGCH	0	0	
	TAXDEPR	282TAXDEPR	0	0	
	TROJD	282TROJD	0	0	
			(3,374,514,958)	(23,142,828)	To 7.8
283	CA	283CA	50,545	(50,545)	
	FERC	283FERC	0	0	
	IDU	283IDU	(1,119,132)	1,119,132	
	OR	283OR	2,039,814	(2,039,814)	
	OTHER	283OTHER	(49,831,882)	49,831,882	
	UT	283UT	(723,607)	723,607	
	WA	283WA	(5,910,831)	942,056	
	WYP	283WYP	(373,120)	373,120	
	WYU	283WYU	0	0	
	S	S	(55,868,213)	50,899,438	
	BADDEBT	283BADDEBT	0	0	
	CAEE	283CAEE	(22,923)	22,923	
	CAGE	283CAGE	(2,839,660)	2,839,660	
	CAGW	283CAGW	(2,771,350)	2,031,411	
	CIAC	283CIAC	0	0	
	CN	283CN	0	0	
	DITBAL	283DITBAL	0	0	
	GPS	283GPS	(7,464,590)	7,464,590	
	IBT	283IBT	0	0	
	NUTIL	283NUTIL	(590,343,940)	0	
	SCHMDEXP	283SCHMDEXP	0	0	
	SE	283SE	(8,723,825)	8,723,825	
	SG	283SG	411,603	(411,603)	
	SGCT	283SGCT	0	0	
	SNP	283SNP	(4,316,168)	4,316,168	
	SNPD	283SNPD	0	0	
	SO	283SO	(10,493,515)	10,493,515	
SSGCH	283SSGCH	0	0		
TAXDEPR	283TAXDEPR	0	0		
TROJD	283TROJD	0	0		
			(682,432,581)	86,379,927	To 7.8.1
			(3,551,188,404)	(57,944,346)	
255	ITC84	255ITC84	(921,103)	0	
	ITC85	255ITC85	(2,082,705)	0	
	ITC86	255ITC86	(1,130,375)	0	
	ITC88	255ITC88	(180,273)	0	
	ITC89	255ITC89	(403,319)	0	
	ITC90	255ITC90	(275,140)	0	
			(4,992,915)	0	

PacifiCorp
 Results of Operations - December 2011
 Flow-Through Deferred Taxes - WCA Allocation

	Factor		Total Company	
			Unadjusted	Flow Through Adj
Debits	CA	41010CA	88,910	(88,910)
	FERC	41010FERC	0	0
	IDU	41010IDU	36,110	(36,110)
	OR	41010OR	249,502	(249,502)
	OTHER	41010OTHER	45,711,363	(45,711,363)
	UT	41010UT	586,910	(586,910)
	WA	41010WA	82,603	(82,603)
	WYP	41010WYP	631,472	(631,472)
	WYU	41010WYU	0	0
	S	S	47,386,870	(47,386,870)
	BADDEBT	41010BADDEBT	0	0
	CAEE	41010CAEE	731,120	(718,405)
	CAEW	41010CAEW	0	0
	CAGE	41010CAGE	89,321	(52,236)
	CAGW	41010CAGW	732,450	(626,559)
	CIAC	41010CIAC	0	0
	CN	41010CN	18,276	(18,276)
	GPS	41010GPS	36,446,362	0
	IBT	41010IBT	0	0
	JBE	41010JBE	10,877,756	(1,653,586)
	JBG	41010JBG	0	0
	NUTIL	41010NUTIL	28,248,815	0
	SCHMDEXP	41010SCHMDEXP	0	0
	SE	41010SE	1,194,158	0
	SG	41010SG	57,757,050	(320,468)
	SGCT	41010SGCT	0	0
	SNP	41010SNP	26,092,079	0
	SNPD	41010SNPD	986,927	(986,927)
	SO	41010SO	7,353,797	(5,014,286)
	SSGCH	41010SSGCH	0	0
	TAXDEPR	41010TAXDEPR	620,182,307	0
	TROJD	41010TROJD	0	0
			838,097,288	(56,777,613)
			To 7.8.1	
Credits	CA	41110CA	(504,634)	254,209
	FERC	41110FERC	33,888	0
	IDU	41110IDU	(650,046)	78,717
	OR	41110OR	81,640	2,843,105
	OTHER	41110OTHER	(25,683,507)	25,675,837
	UT	41110UT	(4,820,649)	423,199
	WA	41110WA	85,613	1,321,862
	WYP	41110WYP	1,108,437	350,471
	WYU	41110WYU	85,777	0
	S	S	(30,263,481)	30,947,400
	BADDEBT	41110BADDEBT	(1,670,977)	1,670,977
	CAEE	41110CAEE	(2,904,038)	2,904,038
	CAEW	41110CAEW	0	0
	CAGE	41110CAGE	(970,213)	431,845
	CAGW	41110CAGW	(1,284,340)	1,284,340
	CIAC	41110CIAC	(14,673,989)	0
	CN	41110CN	0	0
	GPS	41110GPS	(1,739,033)	1,739,033
	IBT	41110IBT	0	0
	JBE	41110JBE	(6,975,284)	217,856
	JBG	41110JBG	0	0
	NUTIL	41110NUTIL	0	0
	SCHMDEXP	41110SCHMDEXP	(234,421,709)	0
	SE	41110SE	0	0
	SG	41110SG	(1,843,173)	137
	SGCT	41110SGCT	0	0
	SNP	41110SNP	(19,602,856)	671,673
	SNPD	41110SNPD	(3,627,116)	114,445
	SO	41110SO	(7,552,138)	4,082,716
	SSGCH	41110SSGCH	0	0
	TAXDEPR	41110TAXDEPR	0	0
	TROJD	41110TROJD	(5,054)	5,054
			(327,533,401)	44,069,514
		1,396,048,045	(116,872,582)	
			To 7.8.2	

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Taxes - Other	408	PRO	891,998	WA	Situs	891,998	Below

Calculation:							
Base period WA Public Utility Tax						10,525,344	Tab B5
Normalized Revenues from Page 3.1.1			303,256,551				
WA Public Utility Tax Rate ¹			3.76491%				
Normalized WA Public Utility Tax			<u>11,417,342</u>			11,417,342	
Normalized Adjustment to bring WA Public Utility Tax in line with Normalized Revenues						<u>891,998</u>	Above

¹ The effective rate is lower than the statutorily prescribed rate of 3.8734 to take into account reductions in the taxable base related to bad debt expense and minor adjustments.

Description of Adjustment

This pro forma adjustment recalculates the Washington Public Utility Tax expense based on the normalized revenues included in this filing, as outlined in adjustments 3.1, 3.2, and 3.3.

	8.1	8.2	8.3	8.4	8.5	8.6
	Jim Bridger Mine	Environmental	Customer	Misc. Asset Sales	Pro Forma Major	Powerdale Hydro
Total Normalized	Rate Base	Remediation	Advances for Construction	and Removals	Plant Additions	Removal
1 Operating Revenues:						
2 General Business Revenues	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-
5 Other Operating Revenues	(3,000,000)	-	-	-	-	-
6 Total Operating Revenues	(3,000,000)	-	-	-	-	-
7						
8 Operating Expenses:						
9 Steam Production	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-
11 Hydro Production	69,511	-	-	(48,842)	-	(4,663)
12 Other Power Supply	(35,311)	-	-	-	-	-
13 Transmission	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-
15 Customer Accounting	(23,470)	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-
18 Administrative & General	109,727	109,727	-	-	-	-
19 Total O&M Expenses	120,456	109,727	-	(48,842)	-	(4,663)
20 Depreciation	(23,205)	-	-	(5,215)	-	-
21 Amortization	303,795	-	-	-	-	317,385
22 Taxes Other Than Income	-	-	-	-	-	-
23 Income Taxes: Federal	(7,772,144)	43,063	-	18,920	(6,585,025)	(51,181)
24 State	-	-	-	-	-	-
25 Deferred Income Taxes	7,115,112	29,155	-	-	7,140,235	(63,184)
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	7,685	-	-	-	-	-
28 Total Operating Expenses:	(248,300)	181,945	-	(35,137)	555,210	198,357
29						
30 Operating Rev For Return:	(2,751,700)	(181,945)	-	35,137	(555,210)	(198,357)
31						
32 Rate Base:						
33 Electric Plant In Service	85,954,874	64,993,990	-	(1,348,508)	22,714,417	-
34 Plant Held for Future Use	-	-	-	-	-	-
35 Misc Deferred Debits	(6,224,094)	270,657	156,432	-	-	(248,183)
36 Elec Plant Acq Adj	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-
38 Prepayments	(1,962,476)	-	-	-	-	-
39 Fuel Stock	(6,274,699)	-	-	-	-	-
40 Material & Supplies	(7,269,576)	-	-	-	-	-
41 Working Capital	(3,332,376)	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-
43 Misc Rate Base	(566)	-	-	-	-	-
44 Total Electric Plant:	60,891,086	65,264,647	156,432	(1,348,508)	22,714,417	(248,183)
45						
46 Deductions:						
47 Accum Prov For Deprec	(31,869,889)	(33,151,396)	-	1,281,506	-	-
48 Accum Prov For Amort	-	-	-	-	-	-
49 Accum Def Income Tax	(2,645,687)	-	(273,591)	-	(3,570,117)	285,686
50 Unamortized ITC	-	-	-	-	-	-
51 Customer Adv For Const	(235,332)	-	-	(235,332)	-	-
52 Customer Service Deposits	(3,109,275)	-	-	-	-	-
53 Miscellaneous Deductions	1,142,359	-	-	-	-	-
54						
55 Total Deductions:	(36,717,825)	(33,151,396)	(273,591)	(235,332)	(3,570,117)	285,686
56						
57 Total Rate Base:	24,173,261	32,113,251	(117,158)	(235,332)	(67,002)	37,504
58						
59						
60 Estimated ROE impact	-1.009%	-0.442%	-0.044%	0.003%	0.010%	-0.405%
61 Estimated Price Change	7,516,471	4,078,565	279,115	(29,889)	(65,286)	325,278
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	(3,408,731)	-	(109,727)	-	54,057	(312,722)
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	42,886	-	(78,820)	-	421,785	104,438
71 Schedule "M" Deductions	18,840,281	-	(309,584)	-	19,236,142	(62,053)
72 Income Before Tax	(22,206,125)	-	123,037	-	54,057	(146,231)
73						
74 State Income Taxes	-	-	-	-	-	-
75						
76 Taxable Income	(22,206,125)	-	123,037	-	54,057	(146,231)
77						
78 Federal Income Taxes	(7,772,144)	-	43,063	-	18,920	(51,181)

	8.7 Removal of Colstrip #4 AFUDC	8.8 Trojan Unrecovered Plant - WA	8.9 Customer Service Deposits	8.10 Regulatory Asset Amortization	8.11 Klamath Hydroelectric Settlement	8.12 Miscellaneous Rate Base	8.12.1 (cont.) Miscellaneous Rate Base
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	(3,000,000)	-	-	-
6 Total Operating Revenues	-	-	-	(3,000,000)	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	123,016	-	-
12 Other Power Supply	-	-	-	(35,311)	-	-	-
13 Transmission	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	(23,470)	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-
19 Total O&M Expenses	-	-	-	(58,781)	123,016	-	-
20 Depreciation	(17,991)	-	-	-	-	-	-
21 Amortization	-	(13,590)	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	-	11,762	(2,690)	(1,037,641)	(43,055)	-	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	8,907	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	7,685	-	-	-	-
28 Total Operating Expenses:	(17,991)	(1,828)	4,996	(1,087,515)	79,960	-	-
29							
30 Operating Rev For Return:	17,991	1,828	(4,996)	(1,912,485)	(79,960)	-	-
31							
32 Rate Base:							
33 Electric Plant In Service	(405,025)	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	(3,005,868)	-	-	(2,597,017)
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	(1,962,476)
39 Fuel Stock	-	-	-	-	-	(6,274,699)	-
40 Material & Supplies	-	-	-	-	-	(7,269,576)	-
41 Working Capital	-	-	-	-	-	(3,332,376)	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	(566)	-	-	-	-	-
44 Total Electric Plant:	(405,025)	(566)	-	(3,005,868)	-	(16,876,651)	(4,559,493)
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	-	-	-	912,334	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	(3,109,275)	-	-	-	-
53 Miscellaneous Deductions	-	1,142,359	-	-	-	-	-
54							
55 Total Deductions:	-	1,142,359	(3,109,275)	912,334	-	-	-
56							
57 Total Rate Base:	(405,025)	1,141,793	(3,109,275)	(2,093,534)	-	(16,876,651)	(4,559,493)
58							
59							
60 Estimated ROE impact	0.010%	-0.016%	0.044%	-0.454%	-0.020%	0.248%	0.066%
61 Estimated Price Change	(80,510)	142,060	(386,824)	2,824,394	129,203	(2,143,430)	(579,081)
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	17,991	13,590	(7,685)	(2,941,219)	(123,016)	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	(2,966)	-	(23,470)	-	-	-
71 Schedule "M" Deductions	17,991	(22,981)	-	-	-	-	-
72 Income Before Tax	-	33,605	(7,685)	(2,964,689)	(123,016)	-	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	-	33,605	(7,685)	(2,964,689)	(123,016)	-	-
77							
78 Federal Income Taxes	-	11,762	(2,690)	(1,037,641)	(43,055)	-	-

	8.12.2 (cont. 2) Miscellaneous Rate Base	0	0	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	(126,296)	-	-	-	-	-	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	(126,296)	-	-	-	-	-	-
29							
30 Operating Rev For Return:	126,296	-	-	-	-	-	-
31							
32 Rate Base:							
33 Electric Plant In Service	-	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	(800,116)	-	-	-	-	-	-
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:	(800,116)	-	-	-	-	-	-
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:	(800,116)	-	-	-	-	-	-
58							
59							
60 Estimated ROE impact	0.043%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
61 Estimated Price Change	(305,694)	-	-	-	-	-	-
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	-	-	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	(380,079)	-	-	-	-	-	-
71 Schedule "M" Deductions	(19,234)	-	-	-	-	-	-
72 Income Before Tax	(360,845)	-	-	-	-	-	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	(360,845)	-	-	-	-	-	-
77							
78 Federal Income Taxes	(126,296)	-	-	-	-	-	-

	8.1	8.2	8.3	8.4	8.5	8.6	
	Jim Bridger Mine	Environmental	Customer	Misc. Asset Sales	Pro Forma Major	Powerdale Hydro	
Total Normalized	Rate Base	Remediation	Advances for Construction	and Removals	Plant Additions	Removal	
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	(48,842)	-	-	(48,842)	-	-	
12 Other Power Supply	(35,311)	-	-	-	-	-	
13 Transmission	-	-	-	-	-	-	
14 Distribution	-	-	-	-	-	-	
15 Customer Accounting	-	-	-	-	-	-	
16 Customer Service & Info	-	-	-	-	-	-	
17 Sales	-	-	-	-	-	-	
18 Administrative & General	109,727	-	109,727	-	-	-	
19 Total O&M Expenses	25,574	-	109,727	(48,842)	-	-	
20 Depreciation	(23,205)	-	-	(5,215)	-	-	
21 Amortization	(13,590)	-	-	-	-	-	
22 Taxes Other Than Income	-	-	-	-	-	-	
23 Income Taxes: Federal	(11,795)	-	43,063	18,920	92,115	(52,813)	
24 State	-	-	-	-	-	-	
25 Deferred Income Taxes	(4,554)	-	29,155	-	(99,882)	57,266	
26 Investment Tax Credit Adj.	-	-	-	-	-	-	
27 Misc Revenue & Expense	7,685	-	-	-	-	-	
28 Total Operating Expenses:	(19,884)	-	181,945	(35,137)	(7,767)	4,453	
29							
30 Operating Rev For Return:	19,884	-	(181,945)	35,137	7,767	(4,453)	
31							
32 Rate Base:							
33 Electric Plant In Service	73,989,130	61,597,079	-	(1,348,508)	14,145,585	-	
34 Plant Held for Future Use	-	-	-	-	-	-	
35 Misc Deferred Debits	(2,843,908)	396,793	156,432	-	-	-	
36 Elec Plant Acq Adj	-	-	-	-	-	-	
37 Nuclear Fuel	-	-	-	-	-	-	
38 Prepayments	(1,962,476)	-	-	-	-	-	
39 Fuel Stock	(6,274,699)	-	-	-	-	-	
40 Material & Supplies	(7,269,576)	-	-	-	-	-	
41 Working Capital	(3,332,376)	-	-	-	-	-	
42 Weatherization Loans	-	-	-	-	-	-	
43 Misc Rate Base	(566)	-	-	-	-	-	
44 Total Electric Plant:	52,305,529	61,993,872	156,432	(1,348,508)	14,145,585	-	
45							
46 Deductions:							
47 Accum Prov For Deprec	(28,745,261)	(30,026,767)	-	1,281,506	-	-	
48 Accum Prov For Amort	-	-	-	-	-	-	
49 Accum Def Income Tax	(487,217)	-	(273,591)	-	49,941	484,455	
50 Unamortized ITC	-	-	-	-	-	-	
51 Customer Adv For Const	(235,332)	-	-	(235,332)	-	-	
52 Customer Service Deposits	(3,109,275)	-	-	-	-	-	
53 Miscellaneous Deductions	1,142,359	-	-	-	-	-	
54							
55 Total Deductions:	(31,434,726)	(30,026,767)	(273,591)	1,281,506	49,941	484,455	
56							
57 Total Rate Base:	20,870,803	31,967,104	(117,158)	(67,002)	14,195,526	484,455	
58							
59							
60 Estimated ROE impact	-0.287%	-0.440%	-0.044%	0.003%	0.010%	-0.198%	-0.008%
61 Estimated Price Change	2,618,580	4,060,004	279,115	(29,889)	(65,286)	1,790,363	68,725
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	3,536	-	(109,727)	-	54,057	-	
67 Other Deductions	-	-	-	-	-	-	
68 Interest (AFUDC)	-	-	-	-	-	-	
69 Interest	-	-	-	-	-	-	
70 Schedule "M" Additions	(433,097)	-	(76,820)	-	-	263,186	
71 Schedule "M" Deductions	(395,862)	-	(309,584)	-	-	(62,053)	
72 Income Before Tax	(33,699)	-	123,037	-	54,057	263,186	
73							
74 State Income Taxes	-	-	-	-	-	-	
75							
76 Taxable Income	(33,699)	-	123,037	-	54,057	263,186	
77							
78 Federal Income Taxes	(11,795)	-	43,063	-	18,920	92,115	

	8.7 Removal of Colstrip #4 AFUDC	8.8 Trojan Unrecovered Plant - WA	8.9 Customer Service Deposits	8.10 Regulatory Asset Amortization	8.11 Klamath Hydroelectric Settlement	8.12 Miscellaneous Rate Base	8.12.1 (cont.) Miscellaneous 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	-	-	-	(35,311)	-	-	-
13 Transmission	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-
19 Total O&M Expenses	-	-	-	(35,311)	-	-	-
20 Depreciation	(17,991)	-	-	-	-	-	-
21 Amortization	-	(13,590)	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	-	11,762	(2,690)	4,144	-	-	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	8,907	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	7,685	-	-	-	-
28 Total Operating Expenses:	(17,991)	(1,828)	4,996	(22,260)	-	-	-
29							
30 Operating Rev For Return:	17,991	1,828	(4,996)	22,260	-	-	-
31							
32 Rate Base:							
33 Electric Plant In Service	(405,025)	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-	(2,597,017)
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	(1,962,476)
39 Fuel Stock	-	-	-	-	-	(6,274,699)	-
40 Material & Supplies	-	-	-	-	-	(7,269,576)	-
41 Working Capital	-	-	-	-	-	(3,332,376)	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	(566)	-	-	-	-	-
44 Total Electric Plant:	(405,025)	(566)	-	-	-	(16,876,651)	(4,559,493)
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	-	-	-	(748,022)	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	(3,109,275)	-	-	-	-
53 Miscellaneous Deductions	-	1,142,359	-	-	-	-	-
54							
55 Total Deductions:	-	1,142,359	(3,109,275)	(748,022)	-	-	-
56							
57 Total Rate Base:	(405,025)	1,141,793	(3,109,275)	(748,022)	-	(16,876,651)	(4,559,493)
58							
59							
60 Estimated ROE Impact	0.010%	-0.016%	0.044%	0.016%	0.000%	0.248%	0.066%
61 Estimated Price Change	(80,510)	142,060	(386,824)	(130,971)	-	(2,143,430)	(579,081)
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	17,991	13,590	(7,685)	35,311	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	(2,966)	-	(23,470)	-	-	-
71 Schedule "M" Deductions	17,991	(22,981)	-	-	-	-	-
72 Income Before Tax	-	33,605	(7,685)	11,841	-	-	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	-	33,605	(7,685)	11,841	-	-	-
77							
78 Federal Income Taxes	-	11,762	(2,690)	4,144	-	-	-

	8.12.2 (cont. 2) Miscellaneous Rate Base	0	0	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	(126,296)	-	-	-	-	-
24	State	-	-	-	-	-	-
25	Deferred Income Taxes	-	-	-	-	-	-
26	Investment Tax Credit Adj.	-	-	-	-	-	-
27	Misc Revenue & Expense	-	-	-	-	-	-
28	Total Operating Expenses:	(126,296)	-	-	-	-	-
29							
30	Operating Rev For Return:	126,296	-	-	-	-	-
31							
32	Rate Base:						
33	Electric Plant In Service	-	-	-	-	-	-
34	Plant Held for Future Use	-	-	-	-	-	-
35	Misc Deferred Debits	(800,116)	-	-	-	-	-
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:	(800,116)	-	-	-	-	-
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:	(800,116)	-	-	-	-	-
58							
59							
60	Estimated ROE impact	0.043%	0.000%	0.000%	0.000%	0.000%	0.000%
61	Estimated Price Change	(305,694)	-	-	-	-	-
62							
63							
64	TAX CALCULATION:						
65							
66	Operating Revenue	-	-	-	-	-	-
67	Other Deductions	-	-	-	-	-	-
68	Interest (AFUDC)	-	-	-	-	-	-
69	Interest	-	-	-	-	-	-
70	Schedule "M" Additions	(380,079)	-	-	-	-	-
71	Schedule "M" Deductions	(19,234)	-	-	-	-	-
72	Income Before Tax	(360,845)	-	-	-	-	-
73							
74	State Income Taxes	-	-	-	-	-	-
75							
76	Taxable Income	(360,845)	-	-	-	-	-
77							
78	Federal Income Taxes	(126,296)	-	-	-	-	-

	8.1	8.2	8.3	8.4	8.5	8.6
	Jim Bridger Mine Rate Base	Environmental Remediation	Customer Advances for Construction	Misc. Asset Sales and Removals	Pro Forma Major Plant Additions	Powerdale Hydro Removal
	Total Normalized					
1 Operating Revenues:						
2 General Business Revenues	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-
5 Other Operating Revenues	(3,000,000)	-	-	-	-	-
6 Total Operating Revenues	(3,000,000)	-	-	-	-	-
7						
8 Operating Expenses:						
9 Steam Production	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-
11 Hydro Production	118,353	-	-	-	-	(4,663)
12 Other Power Supply	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-
15 Customer Accounting	(23,470)	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-
19 Total O&M Expenses	94,883	-	-	-	-	(4,663)
20 Depreciation	-	-	-	-	-	-
21 Amortization	317,385	-	-	-	-	317,385
22 Taxes Other Than Income	-	-	-	-	-	-
23 Income Taxes: Federal	(7,760,349)	-	-	-	(6,677,140)	1,632
24 State	-	-	-	-	-	-
25 Deferred Income Taxes	7,119,666	-	-	-	7,240,117	(120,451)
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-
28 Total Operating Expenses:	(228,416)	-	-	-	562,977	193,903
29						
30 Operating Rev For Return:	(2,771,584)	-	-	-	(562,977)	(193,903)
31						
32 Rate Base:						
33 Electric Plant In Service	11,965,744	3,396,912	-	-	8,568,832	-
34 Plant Held for Future Use	-	-	-	-	-	-
35 Misc Deferred Debits	(3,380,186)	(126,136)	-	-	-	(248,183)
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:	8,585,557	3,270,775	-	-	8,568,832	(248,183)
45						
46 Deductions:						
47 Accum Prov For Deprec	(3,124,629)	(3,124,629)	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-
49 Accum Def Income Tax	(2,158,470)	-	-	-	(3,620,058)	(198,768)
50 Unamortized ITC	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-
54						
55 Total Deductions:	(5,283,099)	(3,124,629)	-	-	(3,620,058)	(198,768)
56						
57 Total Rate Base:	3,302,459	146,147	-	-	4,948,774	(446,951)
58						
59						
60 Estimated ROE impact	-0.745%	-0.002%	0.000%	0.000%	0.000%	-0.223%
61 Estimated Price Change	4,897,891	18,561	-	-	-	1,538,207
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	(3,412,267)	-	-	-	-	(312,722)
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	475,983	-	-	-	158,599	317,385
71 Schedule "M" Deductions	19,236,142	-	-	-	19,236,142	-
72 Income Before Tax	(22,172,426)	-	-	-	(19,077,544)	4,663
73						
74 State Income Taxes	-	-	-	-	-	-
75						
76 Taxable Income	(22,172,426)	-	-	-	(19,077,544)	4,663
77						
78 Federal Income Taxes	(7,760,349)	-	-	-	(6,677,140)	1,632

	8.7 Removal of Colstrip #4 AFUDC	8.8 Trojan Unrecovered Plant - WA	8.9 Customer Service Deposits	8.10 Regulatory Asset Amortization	8.11 Klamath Hydroelectric Settlement	8.12 Miscellaneous Rate Base	8.12.1 (cont.) Miscellaneous Rate Base
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	(3,000,000)	-	-	-
6 Total Operating Revenues	-	-	-	(3,000,000)	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	123,016	-	-
12 Other Power Supply	-	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	(23,470)	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-
19 Total O&M Expenses	-	-	-	(23,470)	123,016	-	-
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	-	-	-	(1,041,785)	(43,055)	-	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	-	-	-	(1,065,256)	79,960	-	-
29							
30 Operating Rev For Return:	-	-	-	(1,934,744)	(79,960)	-	-
31							
32 Rate Base:							
33 Electric Plant In Service	-	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	(3,005,868)	-	-	-
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:	-	-	-	(3,005,868)	-	-	-
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	-	-	-	1,660,356	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	-	-	-	1,660,356	-	-	-
56							
57 Total Rate Base:	-	-	-	(1,345,511)	-	-	-
58							
59							
60 Estimated ROE impact	0.000%	0.000%	0.000%	-0.462%	-0.020%	0.000%	0.000%
61 Estimated Price Change	-	-	-	2,955,365	129,203	-	-
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	-	-	-	(2,976,530)	(123,016)	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	-	-	-	(2,976,530)	(123,016)	-	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	-	-	-	(2,976,530)	(123,016)	-	-
77							
78 Federal Income Taxes	-	-	-	(1,041,785)	(43,055)	-	-

	8.12.2 (cont. 2) Miscellaneous Rate Base	0	0	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%	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#
Adjustment to Rate Base:							
Coal Mine	399	RES	285,471,450	JBE	21.577%	61,597,079	8.1.1
Misc. Deferred Debits	186M	RES	1,838,935	JBE	21.577%	396,793	8.1.1
Mining Plant Accumulated Depr.	108MP	RES	(139,158,949)	JBE	21.577%	(30,026,767)	8.1.1
December 2011 AMA Balance			<u>148,151,436</u>			<u>31,967,104</u>	
Adjustment to December 2012 AMA Balance:							
Coal Mine	399	PRO	15,742,976	JBE	21.577%	3,396,912	Below
Misc. Deferred Debits	186M	PRO	(584,578)	JBE	21.577%	(126,136)	Below
Mining Plant Accumulated Depr.	108MP	PRO	(14,481,081)	JBE	21.577%	(3,124,629)	Below
			<u>677,316</u>			<u>146,147</u>	
December 2012 AMA Balance:							
Coal Mine			301,214,426				8.1.1
Misc. Deferred Debits			1,254,357				8.1.1
Mining Plant Accumulated Depr.			(153,640,031)				8.1.1
			<u>148,828,752</u>				

Description of Adjustment

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

PacifiCorp
Results of Operations - December 2011
Bridger Mine Rate Base
WCA Average of Monthly Averages
(000's)

Bridger Total		Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	PacifiCorp Share (66.67%) AMA
Description	FERC Account	Dec-10	Jan-11	Feb-11	Mar-11	Apr-11	May-11	Jun-11	Jul-11	Aug-11	Sep-11	Oct-11	Nov-11	Dec-11		
Structure, Equipment, Mine Dev.	399	424,697	425,817	426,945	429,305	425,673	428,060	429,424	430,199	430,283	430,545	424,711	427,883	434,585	285,471	
Deferred Long Wall Costs	186M	1,653	1,681	3,312	3,270	3,189	2,856	2,650	2,867	3,164	3,076	2,869	2,402	1,879	1,839	
Reclamation Liability		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Accumulated Depreciation	108MP	(199,235)	(201,475)	(203,643)	(205,869)	(204,727)	(207,819)	(209,644)	(211,861)	(213,353)	(215,566)	(210,607)	(213,011)	(215,335)	(139,159)	
Bonus Bid / Lease Payable	186M	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
TOTAL RATE BASE		227,116	226,022	226,614	226,705	224,135	223,097	222,430	221,204	220,094	218,055	216,973	217,274	221,130	148,151	
PacifiCorp Share (66.67%)		151,411	150,682	151,076	151,137	149,424	148,731	148,286	147,469	146,729	145,370	144,649	144,849	147,420		

Bridger Total		Actual	Actual	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	PacifiCorp Share (66.67%) AMA
Description	FERC Account	Dec-11	Jan-12	Feb-12	Mar-12	Apr-12	May-12	Jun-12	Jul-12	Aug-12	Sep-12	Oct-12	Nov-12	Dec-12		
Structure, Equipment, Mine Dev.	399	434,585	436,906	439,318	441,935	447,182	448,872	451,669	454,651	457,036	461,199	463,685	465,853	472,523	301,214	
Deferred Long Wall Costs	186M	1,879	1,663	1,300	1,884	3,392	2,618	1,852	1,456	635	481	2,937	2,442	1,957	1,254	
Reclamation Liability		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Accumulated Depreciation	108MP	(215,335)	(217,717)	(220,231)	(222,606)	(224,820)	(227,564)	(230,332)	(232,858)	(235,697)	(238,437)	(240,807)	(243,585)	(246,397)	(153,640)	
Bonus Bid / Lease Payable	186M	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
TOTAL RATE BASE		221,130	220,852	220,388	221,213	225,753	223,926	223,188	223,249	221,975	223,243	225,815	224,711	228,083	148,829	
PacifiCorp Share (66.67%)		147,420	147,234	146,925	147,475	150,502	149,284	148,792	148,833	147,983	148,829	150,543	149,807	152,055		

December 2010 - 2011 AMA Balance	148,151	Ref 8.1
December 2011 - 2012 AMA Balance	148,829	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>
Adjustment to Expense:							
Remove Per Books Environmental Amort	925	RES	(1,853,081)	SO	6.794%	(125,906)	
Add back Third West Amortization	925	RES	343,657	SO	6.794%	23,350	
Add back Minor Remediation Projects	925	RES	3,124,379	SO	6.794%	212,284	
Total			<u>1,614,956</u>			<u>109,727</u>	8.2.1
Adjustment to Rate Base:							
Remove Per Books Environ Reg Asset	182M	RES	(8,799,356)	SO	6.794%	(597,867)	
Remove Per Books Environ Reg Asset	182M	RES	687,685	WA	Situs	687,685	
Add back Third West Regulatory Asset	182M	RES	980,417	SO	6.794%	66,614	
			<u>(7,131,254)</u>			<u>156,432</u>	8.2.1
Adjustment to Tax							
Schedule M Addition	SCHMDT	RES	(4,556,435)	SO	6.794%	(309,584)	
Schedule M Addition	SCHMAT	RES	(100,170)	WA	Situs	(100,170)	
Def Inc Tax Expense	41110	RES	38,016	WA	Situs	38,016	
ADIT Balance	283	RES	(248,310)	WA	Situs	(248,310)	
Schedule M Addition	SCHMAT	RES	343,657	SO	6.794%	23,350	
Def Inc Tax Expense	41110	RES	(130,421)	SO	6.794%	(8,861)	
ADIT Balance	283	RES	(372,078)	SO	6.794%	(25,281)	

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. The Commission authorized the company to record and defer costs prudently incurred in connection with its environmental remediation program. Additional costs of existing projects expected to exceed \$3 million system-wide and incurred from October 13, 2003, the date the petition was submitted, through fiscal year 2005 are to be deferred and amortized over a ten-year period. These costs, subject to deferral, will only include those amounts paid to outside vendors or contractors and will not include internal employee or legal costs. Currently, only one project, the Third West Substation Cleanup, can be deferred. This restating adjustment removes the balance and amortization from FERC accounts 182.391 and 925, except for the Third West Substation Cleanup, and then adds back the cost for small remediation projects that cannot be deferred, per the Commission's 2005 order.

PacifiCorp
Results of Operations - December 2011
Environmental Remediation

Page 8.2.1

Detail of Adjustment to Amortization Expense:

Remove All Booked Environmental Amortization - GL 566700 & 566710	(1,853,081)	Ref 8.2
Add Third West Amortization	343,657	Ref 8.2.3
Add back minor remediation projects from GL 566700 & 566710	3,124,379	Ref 8.2.4
Adjustment to Acct 925	<u>1,614,956</u>	Ref 8.2

Detail of Adjustment to Rate Base:

Remove Actual FERC Acct 1823910 - Dec 2011 WA AMA Balance - SO	(8,799,356)	B16 pg. 2-3
Remove Actual FERC Acct 1823910 - Dec 2011 WA AMA Balance - WA	687,685	B16 pg. 3
Add Third West - Average of Monthly Averages (12 Months Ended Dec 2011)	980,417	Ref 8.2.3

PacifiCorp
 Results of Operations - December 2011
 Environmental Remediation

Amortization 12ME Dec 2011

343,657 Ref 8.2.1

Description	Date	Amortization	Balance
3rd West Sub. Clean-up	Mar-05		4,291,773
	Apr-05		
	May-05		
	Jun-05		
Transfers	Jul-05	(1,212,815)	
Activity	Aug-05	357,815	
	Sep-05		
	Oct-05		
	Nov-05		
	Dec-05		
	Jan-06		
	Feb-06		
Amortization	Mar-06	(651,955)	2,784,618
	Apr-06	(28,638)	2,755,979
	May-06	(28,638)	2,727,341
	Jun-06	(28,638)	2,698,703
	Jul-06	(28,638)	2,670,065
	Aug-06	(28,638)	2,641,427
	Sep-06	(28,638)	2,612,789
	Oct-06	(28,638)	2,584,151
	Nov-06	(28,638)	2,555,513
	Dec-06	(28,638)	2,526,875
	Jan-07	(28,638)	2,498,237
	Feb-07	(28,638)	2,469,598
	Mar-07	(28,638)	2,440,960
	Apr-07	(28,638)	2,412,322
	May-07	(28,638)	2,383,684
	Jun-07	(28,638)	2,355,046
	Jul-07	(28,638)	2,326,408
	Aug-07	(28,638)	2,297,770
	Sep-07	(28,638)	2,269,132
	Oct-07	(28,638)	2,240,494
	Nov-07	(28,638)	2,211,855
	Dec-07	(28,638)	2,183,217
	Jan-08	(28,638)	2,154,579
	Feb-08	(28,638)	2,125,941
	Mar-08	(28,638)	2,097,303
	Apr-08	(28,638)	2,068,665
	May-08	(28,638)	2,040,027
	Jun-08	(28,638)	2,011,389
	Jul-08	(28,638)	1,982,751
	Aug-08	(28,638)	1,954,113
	Sep-08	(28,638)	1,925,474
	Oct-08	(28,638)	1,896,836
	Nov-08	(28,638)	1,868,198
	Dec-08	(28,638)	1,839,560
	Jan-09	(28,638)	1,810,922
	Feb-09	(28,638)	1,782,284
	Mar-09	(28,638)	1,753,646
	Apr-09	(28,638)	1,725,008

PacifiCorp
Results of Operations - December 2011
Environmental Remediation

Amortization 12ME Dec 2011

343,657 Ref 8.2.1

Description	Date	Amortization	Balance		
Amortization continued	May-09	(28,638)	1,696,370		
	Jun-09	(28,638)	1,667,731		
	Jul-09	(28,638)	1,639,093		
	Aug-09	(28,638)	1,610,455		
	Sep-09	(28,638)	1,581,817		
	Oct-09	(28,638)	1,553,179		
	Nov-09	(28,638)	1,524,541		
	Dec-09	(28,638)	1,495,903		
	Jan-10	(28,638)	1,467,265		
	Feb-10	(28,638)	1,438,627		
	Mar-10	(28,638)	1,409,989		
	Apr-10	(28,638)	1,381,350		
	May-10	(28,638)	1,352,712		
	Jun-10	(28,638)	1,324,074		
	Jul-10	(28,638)	1,295,436		
	Aug-10	(28,638)	1,266,798		
	Sep-10	(28,638)	1,238,160		
	Oct-10	(28,638)	1,209,522		
	Nov-10	(28,638)	1,180,884		
	Dec-10	(28,638)	1,152,246		
	Jan-11	(28,638)	1,123,607		
	Feb-11	(28,638)	1,094,969		
	Mar-11	(28,638)	1,066,331		
	Apr-11	(28,638)	1,037,693		
	May-11	(28,638)	1,009,055		
	Jun-11	(28,638)	980,417		
	Jul-11	(28,638)	951,779		
	Aug-11	(28,638)	923,141		
	Sep-11	(28,638)	894,503		
	Oct-11	(28,638)	865,865		
	Nov-11	(28,638)	837,226		
	Dec-11	(28,638)	808,588		
	Jan-12	(28,638)	779,950		
	Feb-12	(28,638)	751,312		
	Mar-12	(28,638)	722,674		
	Apr-12	(28,638)	694,036		
	May-12	(28,638)	665,398		
	Jun-12	(28,638)	636,760		
	Jul-12	(28,638)	608,122		
	Aug-12	(28,638)	579,483		
	Sep-12	(28,638)	550,845		
	Oct-12	(28,638)	522,207		
	Nov-12	(28,638)	493,569		
	Dec-12	(28,638)	464,931		
	Jan-13	(28,638)	436,293		
	Feb-13	(28,638)	407,655		
	Mar-13	(28,638)	379,017		
	Apr-13	(28,638)	350,379		
	May-13	(28,638)	321,741		
	Jun-13	(28,638)	293,102		
	Jul-13	(28,638)	264,464		
	Aug-13	(28,638)	235,826		
	Sep-13	(28,638)	207,188		
	Oct-13	(28,638)	178,550		
	Nov-13	(28,638)	149,912		
	Dec-13	(28,638)	121,274		
	Jan-14	(28,638)	92,636		
	Feb-14	(28,638)	63,998		
	Mar-14	(28,638)	35,359		
	Apr-14	(28,638)	6,721		
	May-14	(6,721)	-		
				Dec 2011 AMA	ADIT - AMA Bal
				980,417	(372,078)
				Ref 8.2	

PacifiCorp
 Results of Operations - December 2011
 Environmental Remediation

Non-PERCO													
Total Environmental Expense	Internal Order	Jan-11	Feb-11	Mar-11	Apr-11	May-11	Jun-11	Jul-11	Aug-11	Sep-11	Oct-11	Nov-11	Dec-11
Detail By Project:													
Astoria Youngs Bay Cleanup	405762	9,958	2,260	15,426	19,247	2,536	342,545	160,144	(139,240)	59,926	383,899	6,717	15,418
SLC - 12464 S 1256 W 04-22-06 (KR)	406084	648	(648)										
Silver Bell Tailings Cost Increase	406192	90,261	973	6,348	11,650	2,831	11,104	3,360	15,792	4,678	17,655	7,989	13,388
**spill cleanup -- Pacific Power	406240	(190,624)	97,355	203,210	(178,616)	112,645	145,885	44,429	106,745	100,257	53,708	40,562	110,613
**spill cleanup -- Rocky Mountain	406241	(21,488)	240,021	30,313	37,994	57,248	115,320	70,356	67,723	35,915	109,970	183,630	117,020
Utah Metals East	406560	122,139	7,488	4,549	4,715	164	7,365			25,572			
Centralia Mine Remediation	406802												
Bend Hydro Clean-up	406840									2,380			
Rich Manufacturing	406920			3,744	2,054								
Willamette Ops Fueling Station Cleanup	407060							26,960			(513)	(700)	70
Medford Fuel Stn Cleanup - UST Removal	407061												25,390
Portland Harbor Clean-up	407062									95,538	8,812	5,868	
DEMC Leak Investigation/Cleanup	407106									1,550	3,067	(914)	956
Leaning Juniper Wind Turb Gearbox Spill	407280												23,069
Total		10,894	347,449	263,589	(102,955)	175,423	622,219	305,248	51,021	325,817	876,598	243,152	305,924

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

Total 12 ME December 2011 3,124,379
 To 8.2.1

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Rate Base:							
Customer Advances	252	RES	(52,903)	CA	Situs	-	
Customer Advances	252	RES	(365,403)	OR	Situs	-	
Customer Advances	252	RES	(236,710)	WA	Situs	(236,710)	
Customer Advances	252	RES	206,750	ID	Situs	-	
Customer Advances	252	RES	275,011	UT	Situs	-	
Customer Advances	252	RES	1,975,570	WY-ALL	Situs	-	
Customer Advances	252	RES	-	CN	6.952%	-	
Customer Advances	252	RES	19,119	SG	7.891%	1,509	
Customer Advances	252	RES	(1,820,844)	CAGE	0.000%	-	
Customer Advances	252	RES	(591)	CAGW	22.240%	(131)	
Customer Advances	252	RES	0	NUTIL	0.000%	-	
			<u>0</u>			<u>(235,332)</u>	8.3.1

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 - December 2011
Customer Advances for Construction

Average of Monthly Averages Basis:

Account	Booked Allocation	Correct Allocation	Adjustment	Ref.
252CA	(2,382)	(55,285)	(52,903)	Page 8.3
252OR	(4,454,278)	(4,819,680)	(365,403)	Page 8.3
252WA	(3,254)	(239,963)	(236,710)	Page 8.3
252IDU	(556,173)	(349,423)	206,750	Page 8.3
252UT	(2,953,852)	(2,678,842)	275,011	Page 8.3
252WYP	(786,015)	(1,169,753)	(383,738)	Page 8.3
252WYU	(2,359,307)	-	2,359,307	Page 8.3
252CN	-	-	-	Page 8.3
252SG	208,109	227,228	19,119	Page 8.3
252CAGE	(13,354,896)	(15,175,740)	(1,820,844)	Page 8.3
252CAGW	591	-	(591)	Page 8.3
252NUTIL	23,318	23,318	0	
Total	(24,238,139)	(24,238,139)	0	

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Rate Base:							
Remove Condit EPIS - Hydro	332	RES	(5,806,108)	CAGW	22.240%	(1,291,258)	
Remove Condit EPIS - Trans	353	RES	<u>(257,424)</u>	CAGW	22.240%	<u>(57,250)</u>	
			<u>(6,063,532)</u>			<u>(1,348,508)</u>	8.4.1
Adjustment to Depreciation Reserve:							
Remove Condit Dep. Res. - Hydro	108HP	RES	5,650,245	CAGW	22.240%	1,256,595	
Remove Condit Dep. Res. - Trans	108TP	RES	<u>112,016</u>	CAGW	22.240%	<u>24,912</u>	
			<u>5,762,261</u>			<u>1,281,506</u>	8.4.1
Adjustment to Depreciation Expense:							
Remove Condit Dep. Exp. - Hydro	403HP	RES	(18,952)	CAGW	22.240%	(4,215)	
Remove Condit Dep. Exp. - Trans	403TP	RES	<u>(4,496)</u>	CAGW	22.240%	<u>(1,000)</u>	
			<u>(23,448)</u>			<u>(5,215)</u>	8.4.1
Adjustment to Expense:							
Remove Condit O&M Expense	539	RES	(219,618)	CAGW	22.240%	(48,842)	8.4.1

Description of Adjustment

The Condit Hydroelectric Project is located on the White Salmon River in south-central Washington. The project has a generating capacity of 14.7 megawatts. The Company is moving forward with the decommissioning of the facility after receipt of an essential sediment management permit from the U.S. Army Corps of Engineers, the final major regulatory step.

The decommissioning and removal of this facility results from a relicensing process that began in 1991 and culminated in a multi-party settlement agreement in 1999. On Dec. 16, 2010, the Company received a Surrender Order from the Federal Energy Regulatory Commission (FERC) providing for dam decommissioning. FERC modified the Surrender Order on April 21, 2011, which, along with the Corps permit, provides the regulatory certainty the Company needed to proceed to remove the 125-foot high dam. On June 8, 2011, FERC completed review and approval of requisite project removal design and resource management plans. Dam removal was determined to be less costly to customers than the fish passage that would be required for operation as part of the federal dam relicensing process.

After the initial breach and draining of the reservoir in October 2011, demolition of the remaining portion of the dam is scheduled to begin in spring 2012 and be completed by Aug. 31, 2012. Restoration work throughout the former reservoir area is planned to be completed by the end of 2012.

This pro forma adjustment removes the electric plant in service balances, accumulated depreciation balances, depreciation expense, and O&M expense from the per books data for the 12-months ended December 2011.

Consistent with the treatment reflected in this adjustment, the pro forma net power costs shown in adjustment 5.1.1 do not include generation output from the Condit facility.

PacifiCorp
Results of Operations - December 2011
Misc Asset Sales and Removals

	Dec 2011		
	AMA Balance	Adjustment	
Condit Hydroelectric Project			
EPIS - Hydro	5,806,108	(5,806,108)	Ref. 8.4
EPIS - Trans	257,424	(257,424)	Ref. 8.4
Dep. Res. - Hydro	(5,650,245)	5,650,245	Ref. 8.4
Dep. Res. - Trans	(112,016)	112,016	Ref. 8.4

	12 ME Dec 2011	Adjustment	
Condit Hydroelectric Project			
Depreciation Expense - Hydro	18,952	(18,952)	Ref. 8.4
Depreciation Expense - Trans	4,496	(4,496)	Ref. 8.4

	12 ME Dec 2011	Adjustment	
Condit Hydroelectric Project			
O&M Expense	5,708	(5,708)	
	36,175	(36,175)	
	137,853	(137,853)	
	5,607	(5,607)	
	9,015	(9,015)	
	25,261	(25,261)	
	219,618	(219,618)	Ref. 8.4

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
Adjustment to Rate Base:							
Steam Production	312	RES	11,473,871	JBG	21.380%	2,453,120	
Hydro Production	332	RES	45,430,008	CAGW	22.240%	10,103,473	
Other Production	343	RES	-	CAGW	22.240%	-	
Transmission	355	RES	7,144,857	CAGW	22.240%	1,588,991	
			<u>64,048,736</u>			<u>14,145,585</u>	8.5.1
Steam Production	312	PRO	2,813,066	JBG	21.380%	601,435	
Hydro Production	332	PRO	30,393,235	CAGW	22.240%	6,759,348	
Other Production	343	PRO	-	CAGW	22.240%	-	
Transmission	355	PRO	5,431,960	CAGW	22.240%	1,208,049	
			<u>38,638,261</u>			<u>8,568,832</u>	8.5.1
Adjustment to Tax:							
Schedule M Additions	SCHMAT	RES	227,716	JBG	21.380%	48,686	
Schedule M Additions	SCHMAT	RES	964,496	CAGW	22.240%	214,501	
			<u>1,192,212</u>			<u>263,186</u>	
Deferred Tax Expense	41110	RES	(86,420)	JBG	21.380%	(18,477)	
Deferred Tax Expense	41110	RES	(366,036)	CAGW	22.240%	(81,405)	
			<u>(452,456)</u>			<u>(99,882)</u>	
Accum Def Inc Tax Bal	282	RES	43,210	JBG	21.380%	9,238	
Accum Def Inc Tax Bal	282	RES	183,018	CAGW	22.240%	40,703	
			<u>226,228</u>			<u>49,941</u>	
Schedule M Additions	SCHMAT	PRO	24,151	JBG	21.380%	5,163	
Schedule M Additions	SCHMAT	PRO	689,917	CAGW	22.240%	153,435	
			<u>714,068</u>			<u>158,599</u>	
Schedule M Deductions	SCHMDT	PRO	1,125,479	JBG	21.380%	240,628	
Schedule M Deductions	SCHMDT	PRO	85,412,840	CAGW	22.240%	18,995,514	
			<u>86,538,319</u>			<u>19,236,142</u>	
Deferred Tax Expense	41010	PRO	417,964	JBG	21.380%	89,361	
Deferred Tax Expense	41010	PRO	32,153,190	CAGW	22.240%	7,150,756	
			<u>32,571,154</u>			<u>7,240,117</u>	
Accum Def Inc Tax Bal	282	PRO	(208,981)	JBG	21.380%	(44,680)	
Accum Def Inc Tax Bal	282	PRO	(16,076,593)	CAGW	22.240%	(3,575,378)	
			<u>(16,285,574)</u>			<u>(3,620,058)</u>	

Description of Adjustment

This adjustment places into rate base major plant additions totaling greater than \$2 million each for the year ending December 2011 and the year ending December 2012. These additions are included into rate base using an AMA methodology.

The associated depreciation expense and accumulated reserve impacts are accounted for in adjustment 6.1 and 6.2.

PacifiCorp
 Results of Operations - December 2011
 Major Plant Addition Summary

Description	Factor	Jan11 to Dec11 Plant Additions	AMA Plant Adds Included in Adj	Jan12 to Dec12 Plant Additions	AMA Plant Adds Included in Adj	Total Plant Adds Included in Adj
Steam Production Plant:						
Various	CAGW	-	-	-	-	-
Various	CAGE	-	-	-	-	-
Various	JBG	24,374,996	11,473,871	4,885,892	2,813,066	14,286,937
Total Steam Plant		<u>24,374,996</u>	<u>11,473,871</u>	<u>4,885,892</u>	<u>2,813,066</u>	<u>14,286,937</u>
Hydro Production Plant:						
Various	CAGW	48,047,471	45,430,008	142,014,104	30,393,235	75,823,242
Various	CAGE	-	-	-	-	-
Total Hydro Plant		<u>48,047,471</u>	<u>45,430,008</u>	<u>142,014,104</u>	<u>30,393,235</u>	<u>75,823,242</u>
Other Production Plant:						
Various	CAGW	-	-	-	-	-
Various	CAGE	-	-	-	-	-
Total Other Plant		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Transmission Plant:						
Various	CAGW	27,901,185	7,144,857	19,628,353	5,431,960	12,576,817
Various	CAGE	-	-	-	-	-
Total Transmission Plant		<u>27,901,185</u>	<u>7,144,857</u>	<u>19,628,353</u>	<u>5,431,960</u>	<u>12,576,817</u>
Total Electric Plant in Service		<u>100,323,652</u> Ref# 8.5.2	<u>64,048,736</u> Ref# 8.5	<u>166,528,349</u> Ref# 8.5.3	<u>38,638,261</u> Ref# 8.5	<u>102,686,996</u>

PacifiCorp
 Results of Operations - December 2011
 Major Plant Addition Detail - CY 2011

Project Description	Account	Factor	CY2011 Plant Additions
Steam Production			
JB U3 S02 & PM Em Cntrl Upgrades	312	JBG	16,929,129
JB U3 Reheater Outlet Terminal Tubes 11	312	JBG	4,119,290
JB U3 Excitation Control Replacement	312	JBG	3,326,578
Steam Production Total			24,374,996
Hydro Production			
ILR 4.4 Swift Fish Collector	332	CAGW	20,781,068
Slide Creek Overhaul	332	CAGW	8,777,366
INU 4.1.1 (f)/6.9 Slide Tailrace Barrier	332	CAGW	8,241,083
INU 6.1 Lemolo 2 Reroute to Toketee	332	CAGW	7,424,771
ILR 8.7 Lewis River Hatchery Pond 16 Mod	332	CAGW	2,823,183
Hydro Production Total			48,047,471
Transmission			
Malin Sub Series Capacitor Replacement	355	CAGW	18,100,666
Tom McCall Indust Prk 115kV Proj Vitesse	355	CAGW	3,849,417
Meridian Sub 2-230kV Shunt Capacitor	355	CAGW	3,334,761
Malin Sub Replace Station Service	355	CAGW	2,616,341
Transmission Total			27,901,185
			100,323,652
			Ref# 8.5.1

PacifiCorp
Results of Operations - December 2011
Major Plant Addition Detail - CY 2012

Project Description	Account	Factor	In-Service Date	CY2012 Plant Additions
Steam Production				
JB U4 APH Baskets 12	312	JBG	Jun-12	2,772,313
JB U4 Wet Stack Conversion	312	JBG	May-12	2,113,579
Steam Production Total				4,885,892
Hydro Production				
INU 4.1.1/4.1.2 Soda Springs Fish Passag	332	CAGW	Sep-12	74,030,842
ILR 4.4 Swift Fish Collector	332	CAGW	Dec-12	41,580,077
IRO Prospect Instream Flow / Automation	332	CAGW	Nov-12	10,204,794
ILR 10.2 Swift Land Fund	332	CAGW	Aug-12	5,641,748
North Umpqua Coating Projects (Mandated)	332	CAGW	Nov-12	2,827,731
Swift 1 Station Service/Generator Breake	332	CAGW	May-12	2,779,983
Merwin Spillway Tainter Gate Rehab	332	CAGW	Oct-12	2,718,940
ILR 8.7 Speelyai Hat Water Intake (Dev)	332	CAGW	Nov-12	2,229,988
Hydro Production Total				142,014,104
Transmission				
COPCO II 230-115kV Transformer - TPL002	355	CAGW	Dec-12	5,211,118
Union Gap- North Park 115 kV reconductor	355	CAGW	Aug-12	4,056,681
Chehalis U1 GSU replacement	355	CAGW	Jun-12	3,770,414
Line 37 Conv to 115kV Bld Nickel Mt Sub - Dist - Canyonville	355	CAGW	Dec-12	3,370,000
JB U1 Replace / Rewind GSU	355	CAGW	Dec-12	3,220,140
Transmission Total				19,628,353
				166,528,349

Ref# 8.5.1

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Operation & Maintenance Expense	535	PRO	(5,369)	CAGW	22.240%	(1,194)	
Hydraulic Expense	537	PRO	(7,683)	CAGW	22.240%	(1,709)	
Misc. Hydro Expense	539	PRO	(2,229)	CAGW	22.240%	(496)	
Rents (Hydro Generation)	540	PRO	(140)	CAGW	22.240%	(31)	
Maintenance of Misc. Hydro Plant	545	PRO	(5,544)	CAGW	22.240%	(1,233)	
			<u>(20,965)</u>			<u>(4,663)</u>	8.6.1
Decommissioning Reg Asset:							
Decomm Reg Asset Amortization	407	PRO	1,427,111	CAGW	22.240%	317,385	8.6.3
Powerdale Decomm Reg Asset	182M	PRO	2,497,445	CAGW	22.240%	555,423	8.6.3
Regulatory Offset	182M	PRO	(142,415)	CAGW	22.240%	(31,673)	8.6.2
Remove Booked Regulatory Asset	182M	PRO	(771,933)	WA	Situs	(771,933)	B-16, Pg 2
Tax Adjustments:							
Schedule M Deduction	SCHMAT	PRO	1,427,111	CAGW	22.240%	317,385	
Deferred Inc Tax Expense	41110	PRO	(541,603)	CAGW	22.240%	(120,451)	
Accum Def Inc Tax Balance	283	PRO	(893,757)	CAGW	22.240%	(198,768)	
Schedule M - Unrecovered Plant	SCHMDT	RES	(279,021)	CAGW	22.240%	(62,053)	
Deferred Inc Tax Expense	41010	RES	(105,891)	CAGW	22.240%	(23,550)	
AMA Accum Def Inc Tax Balance	283	RES	739,939	CAGW	22.240%	164,560	
Schedule M - Decommissioning	SCHMAT	RES	(212,947)	WA	Situs	(212,947)	
Deferred Inc Tax Expense	41110	RES	80,816	WA	Situs	80,816	
AMA Accum Def Inc Tax Balance	283	RES	319,895	WA	Situs	319,895	

Description of Adjustment

As authorized in 2007 in Docket UE-070624, the unrecovered plant balance associated with the Powerdale hydro plant was transferred to a regulatory asset and amortized over three years. The Powerdale unrecovered plant regulatory asset was fully amortized in December 2010. The Company began amortizing the decommissioning regulatory asset in April 2011 as authorized in Docket Nos. UE-100749 and UE-111190. This adjustment removes the 2011 asset balance associated with the decommissioning of Powerdale and imputes the 2012 amortization expense and asset balances.

Operation & Maintenance Expense

<u>Description</u>	<u>Account</u>	<u>Factor</u>	<u>12 Months Ended Dec 2011 Expense</u>
Operation & Maintenance Expense	535	CAGW	5,369
Hydraulic Expense	537	CAGW	7,683
Misc. Hydro Expense	539	CAGW	2,229
Rents (Hydro Generation)	540	CAGW	140
Maintenance of Misc. Hydro Plant	545	CAGW	5,544
			<u>20,965</u>
			Ref 8.6

PacifiCorp
Results of Operations - December 2011
Regulatory Treatment of Decommissioning Costs

In accordance with Dockets UE-100749 and UE-111190, the decommissioning regulatory asset is amortized over 3 years beginning April 2011.

	Total	Ref
Dec 31, 2012 AMA Balance	2,497,445	Ref 8.6.3
<i>Cash Spend</i>	Annual	Accumulated
12 ME Dec 2007	38,236	38,236
12 ME Dec 2008	360,854	399,090
12 ME Dec 2009	651,264	1,050,354
12 ME Dec 2010	2,491,940	3,542,294
12 ME Dec 2011	480,402	4,022,696
12 ME Dec 2012	284,830	4,307,526

Regulatory offset for decommissioning costs not yet incurred

Date	Monthly Cash Spend	Accumulated Cash Spend	Regulatory Offset Balance	Average	Ref
12/31/2011	40,033	4,022,696	(284,830)	(272,962)	
1/31/2012	23,736	4,046,432	(261,094)	(249,226)	
2/28/2012	23,736	4,070,168	(237,358)	(225,490)	
3/31/2012	23,736	4,093,904	(213,622)	(201,755)	
4/30/2012	23,736	4,117,640	(189,887)	(178,019)	
5/31/2012	23,736	4,141,375	(166,151)	(154,283)	
6/30/2012	23,736	4,165,111	(142,415)	(130,547)	
7/31/2012	23,736	4,188,847	(118,679)	(106,811)	
8/31/2012	23,736	4,212,583	(94,943)	(83,075)	
9/30/2012	23,736	4,236,319	(71,207)	(59,340)	
10/31/2012	23,736	4,260,055	(47,472)	(35,604)	
11/30/2012	23,736	4,283,790	(23,736)	(11,868)	
12/31/2012	23,736	4,307,526	-		
December 31, 2012 Average of the Monthly Averages				(142,415)	Ref 8.6

PacifiCorp
Results of Operations - December 2011
 Regulatory Treatment of Decommissioning Costs
 Amortization Schedule

	TOTAL			
	Amort Exp	Revised Estimate		
Mar-11	-		4,281,334	
Apr-11	118,926		4,162,408	
May-11	118,926		4,043,482	
Jun-11	118,926		3,924,556	
Jul-11	118,926		3,805,630	
Aug-11	118,926		3,686,704	
Sep-11	118,926		3,567,779	
Oct-11	118,926		3,448,853	
Nov-11	118,926		3,329,927	
Dec-11	118,926		3,211,001	
Jan-12	118,926		3,092,075	
Feb-12	118,926		2,973,149	
Mar-12	118,926		2,854,223	
Apr-12	118,926		2,735,297	
May-12	118,926		2,616,371	
Jun-12	118,926		2,497,445	
Jul-12	118,926		2,378,519	12 ME Dec 2012 Amort
Aug-12	118,926		2,259,593	1,427,111
Sep-12	118,926		2,140,667	Ref 8.6
Oct-12	118,926		2,021,741	
Nov-12	118,926		1,902,815	
Dec-12	118,926		1,783,889	Reg Asset AMA Dec 2012
Jan-13	118,926		1,664,963	2,497,445
Feb-13	118,926		1,546,037	Ref 8.6.2
Mar-13	118,926		1,427,111	
Apr-13	118,926		1,308,185	
May-13	118,926		1,189,260	
Jun-13	118,926		1,070,334	
Jul-13	118,926		951,408	
Aug-13	118,926		832,482	
Sep-13	118,926		713,556	
Oct-13	118,926		594,630	
Nov-13	118,926		475,704	
Dec-13	118,926		356,778	
Jan-14	118,926		237,852	
Feb-14	118,926		118,926	
Mar-14	118,926		0	
	4,281,334			

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Depreciation	403GP	RES	(17,991)	WA	Situs	(17,991)	8.7.2
Adjustment to Tax:							
Schedule M Adjustment	SCHMDT	RES	17,991	WA	Situs	17,991	8.7.2
Adjustment to Rate Base:							
Remove Unamortized AMA Balance	312	RES	(405,025)	WA	Situs	(405,025)	8.7.2

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.

PacifiCorp
 Results of Operations - December 2011
 Depreciation Schedule - Colstrip #4 AFUDC

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.
Beginning Balance (above)			(1,183,589)				
Jun 1984 - May 1985		(17,000)	(1,166,589)		(17,000)		
Jun 1985 - Dec 1985		(33,000)	(1,133,589)		(33,000)		
1986		(33,000)	(1,100,589)		(33,000)		
1987	2.66%	(31,483)	(1,069,106)		(31,483)		
1988		(31,483)	(1,037,622)		(31,483)		
1989		(31,483)	(1,006,139)		(31,483)		
1990		(31,483)	(974,655)		(31,483)		
1991		(31,483)	(943,172)		(31,483)		
1992		(31,483)	(911,688)		(31,483)		
1993	2.60%	(30,773)	(880,915)		(30,773)		
1994		(30,773)	(850,142)		(30,773)		
1995		(30,773)	(819,368)		(30,773)		
1996		(30,773)	(788,595)		(30,773)		
Jun-97		(15,387)	(773,208)		(15,387)		
Dec-97		(15,387)	(757,822)		(15,387)		
Jun-98	2.32%	(13,730)	(744,092)		(13,730)		
Dec-98		(13,730)	(730,362)		(13,730)		
Jan 1999 - Mar 1999		(6,865)	(723,498)		(6,865)		
Apr 1999 - Dec 1999		(20,594)	(702,903)		(20,594)		
Mar-00		(6,865)	(696,038)		(6,865)		
Sep-00		(13,730)	(682,309)		(13,730)		
Mar-01		(13,730)	(668,579)		(13,730)		
Sep-01		(13,730)	(654,849)		(13,730)		
Mar-02		(13,730)	(641,120)		(13,730)		
Sep-02		(13,730)	(627,390)		(13,730)		
Mar-03	2.32%	(13,730)	(613,660)		(13,730)		
Sep-03		(13,730)	(599,931)		(13,730)		
Mar-04		(13,730)	(586,201)		(13,730)		
Sep-04		(13,730)	(572,472)		(13,730)		
Mar-05		(13,730)	(558,742)		(13,730)		
Apr-05		(2,750)	(555,992)		(2,750)		
May-05		(2,750)	(553,242)		(2,750)		
Jun-05		(2,750)	(550,492)		(2,750)		
Jul-05		(2,750)	(547,742)		(2,750)		
Aug-05		(2,750)	(544,992)		(2,750)		
Sep-05		(2,750)	(542,242)		(2,750)		
Oct-05		(2,750)	(539,492)		(2,750)		
Nov-05		(2,750)	(536,742)		(2,750)		
Dec-05		(2,750)	(533,992)		(2,750)		
Jan-06		(2,750)	(531,242)		(2,750)		
Feb-06		(2,750)	(528,492)		(2,750)		
Mar-06		(2,750)	(525,742)		(2,750)		
Apr-06		(2,750)	(522,992)	(539,492)	(2,750)		
May-06		(2,750)	(520,242)	(536,742)	(2,750)		
Jun-06		(2,750)	(517,492)	(533,992)	(2,750)		
Jul-06		(2,750)	(514,742)	(531,242)	(2,750)		
Aug-06		(2,750)	(511,992)	(528,492)	(2,750)		
Sep-06		(2,750)	(509,242)	(525,742)	(2,750)		
Oct-06		(2,750)	(506,492)	(522,992)	(2,750)		
Nov-06		(2,750)	(503,742)	(520,242)	(2,750)		
Dec-06		(2,750)	(500,992)	(517,492)	(2,750)		
Jan-07		(2,750)	(498,242)	(514,742)	(2,750)		
Feb-07		(2,750)	(495,492)	(511,992)	(2,750)		
Mar-07		(2,750)	(492,742)	(509,242)	(2,750)		
Apr-07		(2,750)	(489,992)	(506,492)	(2,750)		
May-07		(2,750)	(487,242)	(503,742)	(2,750)		
Jun-07		(2,750)	(484,492)	(500,992)	(2,750)		(33,000)
Jul-07		(2,750)	(481,742)	(498,242)	(2,750)		(33,000)
Aug-07		(2,750)	(478,992)	(495,492)	(2,750)		(33,000)
Sep-07		(2,750)	(476,242)	(492,742)	(2,750)		(33,000)
Oct-07		(2,750)	(473,492)	(489,992)	(2,750)		(33,000)
Nov-07		(2,750)	(470,742)	(487,242)	(2,750)		(33,000)
Dec-07		(2,750)	(467,992)	(484,492)	(2,750)		(33,000)

PacifiCorp
 Results of Operations - December 2011
 Depreciation Schedule - Colstrip #4 AFUDC

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.
Jan-08	1.52%	(1,499)	(466,493)	(481,794)	(1,499)		(31,749)
Feb-08		(1,499)	(464,994)	(479,200)	(1,499)		(30,498)
Mar-08		(1,499)	(463,494)	(476,711)	(1,499)		(29,248)
Apr-08		(1,499)	(461,995)	(474,326)	(1,499)		(27,997)
May-08		(1,499)	(460,496)	(472,045)	(1,499)		(26,746)
Jun-08		(1,499)	(458,997)	(469,868)	(1,499)		(25,495)
Jul-08		(1,499)	(457,497)	(467,796)	(1,499)		(24,244)
Aug-08		(1,499)	(455,998)	(465,827)	(1,499)		(22,994)
Sep-08		(1,499)	(454,499)	(463,963)	(1,499)		(21,743)
Oct-08		(1,499)	(453,000)	(462,204)	(1,499)		(20,492)
Nov-08		(1,499)	(451,501)	(460,548)	(1,499)		(19,241)
Dec-08		(1,499)	(450,001)	(458,997)	(1,499)		(17,991)
Jan-09		(1,499)	(448,502)	(457,497)	(1,499)		(17,991)
Feb-09		(1,499)	(447,003)	(455,998)	(1,499)		(17,991)
Mar-09		(1,499)	(445,504)	(454,499)	(1,499)		(17,991)
Apr-09		(1,499)	(444,005)	(453,000)	(1,499)		(17,991)
May-09		(1,499)	(442,505)	(451,501)	(1,499)		(17,991)
Jun-09		(1,499)	(441,006)	(450,001)	(1,499)		(17,991)
Jul-09		(1,499)	(439,507)	(448,502)	(1,499)		(17,991)
Aug-09		(1,499)	(438,008)	(447,003)	(1,499)		(17,991)
Sep-09		(1,499)	(436,508)	(445,504)	(1,499)		(17,991)
Oct-09		(1,499)	(435,009)	(444,005)	(1,499)		(17,991)
Nov-09		(1,499)	(433,510)	(442,505)	(1,499)		(17,991)
Dec-09		(1,499)	(432,011)	(441,006)	(1,499)		(17,991)
Jan-10		(1,499)	(430,512)	(439,507)	(1,499)		(17,991)
Feb-10		(1,499)	(429,012)	(438,008)	(1,499)		(17,991)
Mar-10		(1,499)	(427,513)	(436,508)	(1,499)		(17,991)
Apr-10		(1,499)	(426,014)	(435,009)	(1,499)		(17,991)
May-10		(1,499)	(424,515)	(433,510)	(1,499)		(17,991)
Jun-10		(1,499)	(423,016)	(432,011)	(1,499)		(17,991)
Jul-10		(1,499)	(421,516)	(430,512)	(1,499)		(17,991)
Aug-10		(1,499)	(420,017)	(429,012)	(1,499)		(17,991)
Sep-10		(1,499)	(418,518)	(427,513)	(1,499)		(17,991)
Oct-10		(1,499)	(417,019)	(426,014)	(1,499)		(17,991)
Nov-10		(1,499)	(415,520)	(424,515)	(1,499)		(17,991)
Dec-10		(1,499)	(414,020)	(423,016)	(1,499)		(17,991)
Jan-11		(1,499)	(412,521)	(421,516)	(1,499)		(17,991)
Feb-11		(1,499)	(411,022)	(420,017)	(1,499)		(17,991)
Mar-11		(1,499)	(409,523)	(418,518)	(1,499)		(17,991)
Apr-11		(1,499)	(408,023)	(417,019)	(1,499)		(17,991)
May-11		(1,499)	(406,524)	(415,520)	(1,499)		(17,991)
Jun-11		(1,499)	(405,025)	(414,020)	(1,499)		(17,991)
Jul-11		(1,499)	(403,526)	(412,521)	(1,499)		(17,991)
Aug-11		(1,499)	(402,027)	(411,022)	(1,499)		(17,991)
Sep-11		(1,499)	(400,527)	(409,523)	(1,499)		(17,991)
Oct-11		(1,499)	(399,028)	(408,023)	(1,499)		(17,991)
Nov-11		(1,499)	(397,529)	(406,524)	(1,499)		(17,991)
Dec-11		(1,499)	(396,030)	(405,025)	(1,499)	8.7	(17,991)

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Trojan Amortization	407	RES	(164,211)	TROJP	22.271%	(36,571)	
Trojan Amortization	407	RES	22,981	WA	Situs	22,981	
Total Adjustment to Expense			<u>(141,230)</u>			<u>(13,590)</u>	8.8.1
Adjustment to Rate Base:							
Trojan Unrecovered Plant	18222	RES	958	WA	Situs	958	
Trojan Decommissioning Costs	18222	RES	(4,155)	TROJD	22.276%	(926)	
Trojan Unrecovered Plant	18222	RES	(2,687)	TROJP	22.271%	(599)	
Asset Retirement Obligations	230	RES	1,662,883	TROJP	22.271%	370,338	
FAS 143 ARO Regulatory Liability	254105	RES	3,466,517	TROJP	22.271%	772,022	
Total Adjustment to Rate Base			<u>5,123,515</u>			<u>1,141,793</u>	8.8.1
Adjustment to Tax:							
Schedule M Adjustment	SCHMAT	RES	(13,316)	TROJD	22.276%	(2,966)	
Schedule M Adjustment	SCHMDT	RES	(22,981)	WA	Situs	(22,981)	

Description of Adjustment

This adjustment removes the Trojan amortization expense, balances and tax impacts from the test period as ordered by the Commission in the Third Supplemental Order, Docket No. UE-991832.

PacifiCorp
Results of Operations - December 2011
Trojan Removal Adjustment
Adjustment Summary

Account	Description	Factor	Total Rate Base AMA Avg	Total Expense 12 mos.	Adjustment	To Page
Expense						
407	Trojan Amortization of Unrecovered Plant	TROJP		164,211	(164,211)	8.8
407	Trojan Amortization of Unrecovered Plant	WA		(22,981)	22,981	8.8
					<u>(141,230)</u>	
Rate Base						
18222	Trojan Unrecovered Plant	WA	(958)		958	8.8
18222	Trojan Unrecovered Decommissioning	TROJD	4,155		(4,155)	8.8
18222	Trojan Unrecovered Plant	TROJP	2,687		(2,687)	8.8
230	Asset Retirement Obligations	TROJP	(1,662,883)		1,662,883	8.8
254105	FAS 143 ARO Regulatory Liability	TROJP	(3,466,517)		3,466,517	8.8
			<u>(5,123,515)</u>		<u>5,123,515</u>	

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense							
WA Customer Service Deposit Interest	4311	RES	7,685	WA	Situs	7,685	8.9.1
Adjustment to Rate Base							
WA Customer Service Deposits	235	RES	(3,109,275)	WA	Situs	(3,109,275)	8.9.1

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
Results of Operation - December 2011
WA Customer Service Deposits
State of Washington

Washington Customer Service Deposits - Interest Expense
 GL 585100

Month	Amount	
Jan-11	(13,366)	
Feb-11	659	
Mar-11	420	
Apr-11	802	
May-11	774	
Jun-11	652	
Jul-11	730	
Aug-11	574	
Sep-11	541	
Oct-11	717	
Nov-11	581	
Dec-11	596	
Feb - Dec 2011	<u>7,045</u>	
Annualized	<u>7,685</u>	Ref. 8.9

Washington Customer Service Deposits - Balances
 GL Accounts 230140, 115050

Month	Balance	
Dec-10	3,095,922	
Jan-11	3,104,383	
Feb-11	3,113,750	
Mar-11	3,150,167	
Apr-11	3,172,911	
May-11	3,190,949	
Jun-11	3,017,347	
Jul-11	3,028,597	
Aug-11	3,050,815	
Sep-11	3,088,982	
Oct-11	3,103,642	
Nov-11	3,142,656	
Dec-11	3,198,286	
AMA Balance	<u>3,109,275</u>	Ref. 8.9

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Chehalis Amortization	456	PRO	(3,000,000)	WA	Situs	(3,000,000)	8.10.1
Grid West - WA Amortization	904	PRO	(23,470)	WA	Situs	(23,470)	8.10.2
Remove OR Indep Evaluator Fee	557	RES	(447,471)	SG	7.891%	(35,311)	8.10.3
Adjustment to Rate Base:							
Chehalis	182M	PRO	(3,000,000)	WA	Situs	(3,000,000)	8.10.1
Grid West - WA	186M	PRO	(5,868)	WA	Situs	(5,868)	8.10.2
Adjustment to Tax:							
Accum Deferred Tax	283	PRO	1,660,356	WA	Situs	1,660,356	
Schedule M Ded - WA RTO Grid West N/R	SCHMAT	RES	(23,470)	WA	Situs	(23,470)	
Deferred Tax Exp - WA RTO Grid West N/R	41110	RES	8,907	WA	Situs	8,907	
Accum Def Tax - WA RTO Grid West N/R	283	RES	(748,022)	WA	Situs	(748,022)	

Description of Adjustment

The Chehalis Regulatory Asset - WA was set up in December 2009 in accordance with UE-090205. The general business revenues charged when the regulatory asset was amortized were removed from unadjusted results in revenue adjustment 3.2. This adjustment recognizes the amortization of the regulatory asset in the pro forma period, 12-months ending December 2012. This adjustment also replaces the Chehalis Regulatory Asset amounts in unadjusted results with the pro forma amount for the 12-months ending December 2012. In WUTC Docket UE-060703, Order 01, the Company was authorized to establish a regulatory asset for the Washington portion of the expenses incurred in connection with Grid West. This adjustment removes the amortization of the Grid West regulatory asset from unadjusted results because it was fully amortized on June 30, 2011 and there will be no amortization in the pro forma period. Additionally, it removes the amortization expense related to the Oregon Independent Evaluator Fees.

**PacifiCorp
 Results of Operations - December 2011
 Regulatory Asset Amortization
 Chehalis - WA
 Account 187921**

Pro Forma Amount (below)	<u>AMA Rate Base</u>
Base Period Amount (below)	10,500,000
Adjustment	<u>13,500,000</u>
	<u>(3,000,000)</u>
	Ref 8.10

<u>Month</u>	<u>Beg Balance</u>	<u>Amortization</u>	<u>End Balance</u>	<u>AMA Rate Base</u>
Dec-09			18,000,000	
Jan-10	18,000,000	(250,000)	17,750,000	
Feb-10	17,750,000	(250,000)	17,500,000	
Mar-10	17,500,000	(250,000)	17,250,000	
Apr-10	17,250,000	(250,000)	17,000,000	
May-10	17,000,000	(250,000)	16,750,000	
Jun-10	16,750,000	(250,000)	16,500,000	
Jul-10	16,500,000	(250,000)	16,250,000	
Aug-10	16,250,000	(250,000)	16,000,000	
Sep-10	16,000,000	(250,000)	15,750,000	
Oct-10	15,750,000	(250,000)	15,500,000	
Nov-10	15,500,000	(250,000)	15,250,000	
Dec-10	15,250,000	(250,000)	15,000,000	
Jan-11	15,000,000	(250,000)	14,750,000	
Feb-11	14,750,000	(250,000)	14,500,000	
Mar-11	14,500,000	(250,000)	14,250,000	
Apr-11	14,250,000	(250,000)	14,000,000	
May-11	14,000,000	(250,000)	13,750,000	
Jun-11	13,750,000	(250,000)	13,500,000	
Jul-11	13,500,000	(250,000)	13,250,000	
Aug-11	13,250,000	(250,000)	13,000,000	
Sep-11	13,000,000	(250,000)	12,750,000	
Oct-11	12,750,000	(250,000)	12,500,000	
Nov-11	12,500,000	(250,000)	12,250,000	
Dec-11	12,250,000	(250,000)	12,000,000	13,500,000
Jan-12	12,000,000	(250,000)	11,750,000	
Feb-12	11,750,000	(250,000)	11,500,000	
Mar-12	11,500,000	(250,000)	11,250,000	
Apr-12	11,250,000	(250,000)	11,000,000	
May-12	11,000,000	(250,000)	10,750,000	
Jun-12	10,750,000	(250,000)	10,500,000	
Jul-12	10,500,000	(250,000)	10,250,000	
Aug-12	10,250,000	(250,000)	10,000,000	
Sep-12	10,000,000	(250,000)	9,750,000	
Oct-12	9,750,000	(250,000)	9,500,000	
Nov-12	9,500,000	(250,000)	9,250,000	
Dec-12	9,250,000	(250,000)	9,000,000	10,500,000

Pro Forma Revenue Reduction = (3,000,000)

Ref 8.10

PacifiCorp
 Results of Operations - December 2011
 Regulatory Asset Amortization
 Grid West - Washington
 Account 185346

	<u>Amort Exp</u>	<u>AMA Rate Base</u>
Pro Forma Amount	-	-
Base Period Amount	23,470	5,868
Adjustment	(23,470)	(5,868)
	<u>Ref 8.10</u>	<u>Ref 8.10</u>

<u>Month</u>	<u>Beg Balance</u>	<u>Amortization</u>	<u>End Balance</u>	<u>AMA Rate Base</u>
Jan-10	70,411	(3,912)	66,500	
Feb-10	66,500	(3,912)	62,588	
Mar-10	62,588	(3,912)	58,676	
Apr-10	58,676	(3,912)	54,764	
May-10	54,764	(3,912)	50,853	
Jun-10	50,853	(3,912)	46,941	
Jul-10	46,941	(3,912)	43,029	
Aug-10	43,029	(3,912)	39,117	
Sep-10	39,117	(3,912)	35,206	
Oct-10	35,206	(3,912)	31,294	
Nov-10	31,294	(3,912)	27,382	
Dec-10	27,382	(3,912)	23,470	
Jan-11	23,470	(3,912)	19,559	
Feb-11	19,559	(3,912)	15,647	
Mar-11	15,647	(3,912)	11,735	
Apr-11	11,735	(3,912)	7,823	
May-11	7,823	(3,912)	3,912	
Jun-11	3,912	(3,912)	-	
Jul-11	-	-	-	
Aug-11	-	-	-	
Sep-11	-	-	-	
Oct-11	-	-	-	
Nov-11	-	-	-	
Dec-11	-	-	-	5,868
Base Period Amort =		(23,470)		

PacifiCorp
 Results of Operations - December 2011
 Regulatory Asset Amortization
 Deferred Oregon Independent Evaluator Fee
 Account 187957

<u>Period</u>	<u>Account</u>	<u>RefDoc.No.</u>	<u>Text</u>	<u>FERC Acct</u>	<u>Locatn</u>	<u>WCA Allocator</u>	<u>Amount</u>	<u>Pstng Date</u>
001	530055	120552425	OR Independent Evaluator reverse est amor- Dec 10	5570000	000001	SG	(75,000)	01/31/2011
001	530055	120552425	OR Independent Evaluator est amor for Jan 11	5570000	000001	SG	95,000	01/31/2011
001	530055	120552425	OR Independent Evaluator actual amor - Dec 10	5570000	000001	SG	88,268	01/31/2011
002	530055	120622765	OR Independent Evaluator reverse est amor- Jan 11	5570000	000001	SG	(95,000)	02/28/2011
002	530055	120622765	OR Independent Evaluator est amor for Feb 11	5570000	000001	SG	92,000	02/28/2011
002	530055	120622765	OR Independent Evaluator actual amor - Jan 11	5570000	000001	SG	90,953	02/28/2011
003	530055	120707080	OR Independent Evaluator reverse est amor- Feb 11	5570000	000001	SG	(92,000)	03/31/2011
003	530055	120707080	OR Independent Evaluator est amor for Mar 11	5570000	000001	SG	80,000	03/31/2011
003	530055	120707080	OR Independent Evaluator actual amor - Feb 11	5570000	000001	SG	78,797	03/31/2011
004	530055	120997998	OR Independent Evaluator reverse est amor- Mar 11	5570000	000001	SG	(80,000)	04/30/2011
004	530055	120997998	OR Independent Evaluator est amor for Apr 11	5570000	000001	SG	75,000	04/30/2011
004	530055	120997998	OR Independent Evaluator actual amor - Mar 11	5570000	000001	SG	81,836	04/30/2011
005	530055	121079886	OR Independent Evaluator reverse est amor- Apr 11	5570000	000001	SG	(75,000)	05/31/2011
005	530055	121079886	OR Independent Evaluator est amor for May 11	5570000	000001	SG	70,000	05/31/2011
005	530055	121079886	OR Independent Evaluator actual amor - Apr 11	5570000	000001	SG	73,324	05/31/2011
006	530055	121169315	OR Independent Evaluator reverse est amor- May 11	5570000	000001	SG	(70,000)	06/30/2011
006	530055	121169315	OR Independent Evaluator actual amor - May 11	5570000	000001	SG	70,912	06/30/2011
007	530055	121460973	OR Independent Evaluator actual amor - June 11	5570000	000001	SG	38,228	07/31/2011
008	530055	121555351	OR Independent Evaluator actual amor - July 11	5570000	000001	SG	153	08/31/2011
							447,471	
								Ref 8.10

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense: Operation & Maintenance	537	PRO	553,136	CAGW	22.240%	123,016	8.11.1

Description of Adjustment

This adjustment reflects the impacts of the Klamath Hydroelectric Settlement Agreement (KHSAs). The operation and maintenance expense associated with the Klamath project is adjusted to the December 2012 level.

PacifiCorp
Results of Operations - December 2011
Klamath Hydroelectric Settlement Agreement Adj.
O&M

	<u>12 ME Dec 11 Actuals</u>	<u>12 ME Dec 12 Projected</u>	<u>Adjustment</u>	
Administration/Management	677,210	609,000	(68,210)	
Aquatic Habitat/Hatcheries	1,526,731	2,377,218	850,487	
Terrestrial Improvements	165,103	47,705	(117,398)	
Water Measurement/Monitoring	474,648	538,965	64,317	
Water Quality Improvement	430,059	254,000	(176,059)	
Klamath Implementation Total	3,273,751	3,826,888	553,136	Ref 8.11

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Rate Base:							
Current Assets:							
Other A/R	OWC143	RES	(57,045,902)	SO	6.794%	(3,875,947)	
Accounts Payable	OWC232	RES	4,950,826	SO	6.794%	336,381	
Accounts Payable	OWC232	RES	1,614,467	CAEE	0.000%	-	
Accounts Payable	OWC232	RES	85,625	CAGE	0.000%	-	
Accounts Payable	OWC232	RES	1,668,333	SE	7.542%	125,833	
Other Msc. Df. Crd.	OWC25330	RES	911	OTHER	0.000%	-	
Other Msc. Df. Crd.	OWC25330	RES	1,087,263	SE	7.542%	82,006	
Asset Retir. Oblig.	OWC230	RES	5,408,916	CAEE	0.000%	-	
Asset Retir. Oblig.	OWC230	RES	(8,595)	SE	7.542%	(648)	
ARO Reg Liability	OWC254105	RES	2,542,137	CAEE	0.000%	-	
ARO Reg Liability	OWC254105	RES	895,878	CAEE	0.000%	-	
ARO Reg Liability	OWC254105	RES	19,803	CAGE	0.000%	-	
			<u>(38,780,337)</u>			<u>(3,332,376)</u>	8.12.3
Materials and Supplies:							
Fuel Stock and Materials & Supplies	151	RES	(181,653,989)	CAEE	0.000%	-	
Fuel Stock and Materials & Supplies	151	RES	(2,076,905)	CAEW	22.445%	(466,158)	
Fuel Stock and Materials & Supplies	151	RES	(26,919,662)	JBE	21.577%	(5,808,541)	
Fuel Stock and Materials & Supplies	151	RES	-	SE	7.542%	-	
			<u>(210,650,557)</u>			<u>(6,274,699)</u>	8.12.3
Fuel Stock and Materials & Supplies	154	RES	(86,653,897)	CAGE	0.000%	-	
Fuel Stock and Materials & Supplies	154	RES	(9,359,015)	WY-ALL	Situs	-	
Fuel Stock and Materials & Supplies	154	RES	(1,366,891)	WY-ALL	Situs	-	
Fuel Stock and Materials & Supplies	154	RES	(7,253,778)	JBG	21.380%	(1,550,862)	
Fuel Stock and Materials & Supplies	154	RES	(28,474,005)	OR	Situs	-	
Fuel Stock and Materials & Supplies	154	RES	(37,054,682)	UT	Situs	-	
Fuel Stock and Materials & Supplies	154	RES	(5,507,167)	CAGW	22.240%	(1,224,775)	
Fuel Stock and Materials & Supplies	154	RES	(1,285,363)	CA	Situs	-	
Fuel Stock and Materials & Supplies	154	RES	(4,585,118)	WA	Situs	(4,585,118)	
Fuel Stock and Materials & Supplies	154	RES	(5,196,771)	ID	Situs	-	
Fuel Stock and Materials & Supplies	154	RES	2,452,810	SNPD	6.563%	160,983	
Fuel Stock and Materials & Supplies	154	RES	(100,606)	SO	6.794%	(6,836)	
Fuel Stock and Materials & Supplies	154	RES	-	SNPPS	4.015%	-	
Fuel Stock and Materials & Supplies	154	RES	(5,807,752)	CAEE	0.000%	-	
Fuel Stock and Materials & Supplies	154	RES	(797,957)	SG	7.891%	(62,969)	
			<u>(190,990,193)</u>			<u>(7,269,576)</u>	8.12.3

Description of Adjustment

This restating adjustment removes prepayments and other miscellaneous rate base balances per books from results as directed by the Commission in UE-100749. The associated tax impacts related to these balances are also removed in this adjustment.

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Prepayments:							
Prepaid Insurance	165	RES	(6,095,958)	SO	6.794%	(414,186)	
Prepaid Taxes	165	RES	(4,254,159)	GPS	6.794%	(289,046)	
Prepaid Taxes	165	RES	(214,216)	SO	6.794%	(14,555)	
Prepayments - Coal	165	RES	(112,967)	CAEE	0.000%	-	
Prepayments - Other	165	RES	(9,839,437)	SO	6.794%	(668,534)	
Prepayments - Other	165	RES	(1,919,909)	SG	7.891%	(151,505)	
Prepayments - Other	165	RES	(165,739)	GPS	6.794%	(11,261)	
Prepayments - Other	165	RES	(648,771)	OTHER	0.000%	-	
Prepayments - Other	165	RES	(2,343,350)	UT	Situs	-	
Prepayments - Other	165	RES	(166,108)	ID	Situs	-	
Prepayments - Other	165	RES	(1,547,190)	OR	Situs	-	
Prepayments - Other	165	RES	(102,197)	WY-ALL	Situs	-	
Prepayments - Other	165	RES	(396,579)	CAGE	0.000%	-	
Prepayments - Other	165	RES	(3,438,371)	CAEE	0.000%	-	
Prepayments - Other	165	RES	(4,055)	CAEW	22.445%	(910)	
Prepayments - Other	165	RES	(1,854,703)	CAGW	22.240%	(412,479)	
			<u>(33,103,709)</u>			<u>(1,962,476)</u>	8.12.3
Miscellaneous Deferred Debits							
Miscellaneous Deferred Debits	186M	RES	(20,757,301)	SG	7.891%	(1,638,010)	
Miscellaneous Deferred Debits	186M	RES	(18,033)	SO	6.794%	(1,225)	
Miscellaneous Deferred Debits	186M	RES	(14,143,585)	CAEE	0.000%	-	
Miscellaneous Deferred Debits	186M	RES	(4,306,638)	CAGW	22.240%	(957,781)	
Miscellaneous Deferred Debits	186M	RES	(20,341,523)	CAGE	0.000%	-	
Miscellaneous Deferred Debits	186M	RES	(15,402,794)	OTHER	0.000%	-	
			<u>(74,969,873)</u>			<u>(2,597,017)</u>	8.12.3

Description of Adjustment

This restating adjustment removes prepayments and other miscellaneous rate base balances per books from results as directed by the Commission in UE-100749. The associated tax impacts related to these balances are also removed in this adjustment.

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Miscellaneous Rate Base							
Miscellaneous Rate Base	182M	RES	(133,663)	CA	Situs	-	
Miscellaneous Rate Base	182M	RES	-	WA	Situs	-	
Miscellaneous Rate Base	182M	RES	10,608,209	CAEE	0.000%	-	
Miscellaneous Rate Base	182M	RES	(6,828,086)	CAGE	0.000%	-	
Miscellaneous Rate Base	182M	RES	132,975	ID	Situs	-	
Miscellaneous Rate Base	182M	RES	327,363	OR	Situs	-	
Miscellaneous Rate Base	182M	RES	(124,594,040)	OTHER	0.000%	-	
Miscellaneous Rate Base	182M	RES	(10,608,209)	SE	7.542%	(800,116)	
Miscellaneous Rate Base	182M	RES	(2,039,169)	UT	Situs	-	
Miscellaneous Rate Base	182M	RES	(1,589,395)	WY-ALL	Situs	-	
Miscellaneous Rate Base	182M	RES	(98,729)	WY-ALL	Situs	-	
Miscellaneous Rate Base	182W	RES	(3,015,924)	ID	Situs	-	
Miscellaneous Rate Base	182W	RES	4,579,583	OTHER	0.000%	-	
Miscellaneous Rate Base	182W	RES	(75,961)	UT	Situs	-	
Miscellaneous Rate Base	182W	RES	(126,975)	WY-ALL	Situs	-	
Miscellaneous Rate Base	182W	RES	(25)	WY-ALL	Situs	-	
			<u>(133,462,046)</u>			<u>(800,116)</u>	8.12.3
Provo Working Capital	25318	RES	273,000	CAGE	0.000%	-	
Adjustments to Tax:							
Schedule M Add - Joseph Settlement	SCHMAT	RES	(137,381)	CAGW	22.240%	(30,553)	
Schedule M Add - Hermiston	SCHMAT	RES	(171,693)	CAGW	22.240%	(38,184)	
Schedule M Deduct - Prepaid Property taxes	SCHMAT	RES	(4,582,312)	GPS	6.794%	(311,342)	
Schedule M Deduct - Other Prepaids	SCHMDT	RES	(283,083)	SO	6.794%	(19,234)	
Schedule M Add - TGS Buyout	SCHMAT	RES	(15,474)	CAGE	0.000%	-	

Description of Adjustment

This restating adjustment removes prepayments and other miscellaneous rate base balances per books from results as directed by the Commission in UE-100749. The associated tax impacts related to these balances are also removed in this adjustment.

Description	Account	Factor	Booked		Ref.
			Dec 2011	AMA Balance	
Current Assets:					
Other A/R	143	SO	57,045,902		
Accounts Payable	232	SO	(4,950,826)		
Accounts Payable	232	CAEE	(1,614,467)		
Accounts Payable	232	CAGE	(85,825)		
Accounts Payable	232	OTHER	(911)		
Accounts Payable	232	SE	(1,668,333)		
Other Msc. Df. Crd.	2533	SE	(1,087,263)		
Other Msc. Df. Crd.	2533	CAEE	(5,408,916)		
Asset Retir. Oblig.	230	SE	8,595		
Asset Retir. Oblig.	230	CAEE	(2,542,137)		
ARO Reg Liability	254105	CAEE	(895,878)		
ARO Reg Liability	254105	CAGE	(19,803)		
Total Current Assets			38,780,337		To 8.12
Materials and Supplies					
Fuel Stock	151	CAEE	181,653,989		
Fuel Stock	151	CAEW	2,076,905		
Fuel Stock	151	JBE	26,919,662		
Fuel Stock	151	SE	-		
			210,650,557		To 8.12
Materials and Supplies	154	CAGE	86,653,897		
Materials and Supplies	154	WYP	9,359,015		
Materials and Supplies	154	WYU	1,366,891		
Materials and Supplies	154	JBG	7,253,778		
Materials and Supplies	154	OR	28,474,005		
Materials and Supplies	154	UT	37,054,682		
Materials and Supplies	154	CAGW	5,507,167		
Materials and Supplies	154	CA	1,285,363		
Materials and Supplies	154	WA	4,585,118		
Materials and Supplies	154	IDU	5,196,771		
Materials and Supplies	154	SNPD	(2,452,810)		
Materials and Supplies	154	SO	100,606		
Materials and Supplies	154	CAEE	5,807,752		
Materials and Supplies	154	SG	797,957		
			190,990,193		To 8.12
Prepayments:					
Prepaid Insurance	165	SO	6,095,958		
Prepaid Taxes	165	GPS	4,254,159		
Prepaid Taxes	165	SO	214,216		
Prepayments - Coal	165	CAEE	112,967		
Prepayments - Other	165	SO	9,839,437		
Prepayments - Other	165	SG	1,919,909		
Prepayments - Other	165	GPS	165,739		
Prepayments - Other	165	OTHER	648,771		
Prepayments - Other	165	UT	2,343,350		
Prepayments - Other	165	ID	166,108		
Prepayments - Other	165	OR	1,547,190		
Prepayments - Other	165	WYP	102,197		
Prepayments - Other	165	CAGE	396,579		
Prepayments - Other	165	CAEE	3,438,371		
Prepayments - Other	165	CAEW	4,055		
Prepayments - Other	165	CAGW	1,854,703		
Total Prepayments			33,103,709		To 8.12.1
Miscellaneous Deferred Debits:					
Miscellaneous Deferred Debits	186M	SG	20,757,301		
Miscellaneous Deferred Debits	186M	SO	18,033		
Miscellaneous Deferred Debits	186M	CAEE	14,143,585		
Miscellaneous Deferred Debits	186M	CAGW	4,306,638		
Miscellaneous Deferred Debits	186M	CAGE	20,341,523		
Miscellaneous Deferred Debits	186M	OTHER	15,402,794		
Total Miscellaneous Deferred Debits			74,969,873		To 8.12.1
Miscellaneous Rate Base:					
Miscellaneous Rate Base	182M	CA	133,663		
Miscellaneous Rate Base	182M	WA	-		
Miscellaneous Rate Base	182M	CAEE	(10,608,209)		
Miscellaneous Rate Base	182M	CAGE	6,828,086		
Miscellaneous Rate Base	182M	ID	(132,975)		
Miscellaneous Rate Base	182M	OR	(327,363)		
Miscellaneous Rate Base	182M	OTHER	124,594,040		
Miscellaneous Rate Base	182M	SE	10,608,209		
Miscellaneous Rate Base	182M	UT	2,039,169		
Miscellaneous Rate Base	182M	WYP	1,589,395		
Miscellaneous Rate Base	182M	WYP	98,729		
Miscellaneous Rate Base	182W	ID	3,015,924		
Miscellaneous Rate Base	182W	OTHER	(4,579,583)		
Miscellaneous Rate Base	182W	UT	75,961		
Miscellaneous Rate Base	182W	WYP	126,975		
Miscellaneous Rate Base	182W	WYU	25		
Total Miscellaneous Rate Base			133,462,046		To 8.12.2

PacifiCorp
WA Results of Operations December 2011
Historical Factors

PacifiCorp

WA Results of Operations December 2011

AVERAGE OF MONTHLY AVERAGE FACTORS		West Control Area							FERC-UPL	OTHER	NON-UTILITY	Ref #
DESCRIPTION	FACTOR	California	Oregon	Washington	Utah	Idaho	Wyoming					
Situs	S	0.0000%	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	Situs	
System Generation	SG	1.6260%	26.4042%	7.8912%	42.2692%	5.5723%	15.8853%	0.3517%	0.0000%	0.0000%	10.7	
System Capacity	SC	1.6375%	27.0488%	8.0075%	42.3243%	5.3410%	15.2783%	0.3625%	0.0000%	0.0000%	10.3	
System Energy	SE	1.5915%	24.4703%	7.5424%	42.1040%	6.2662%	17.7065%	0.3190%	0.0000%	0.0000%	10.4	
Control Area Energy - West	CAEW	4.7361%	72.8190%	22.4448%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	10.9	
Control Area Energy - East	CAEE	0.0000%	0.0000%	0.0000%	63.4137%	9.4376%	26.6682%	0.4805%	0.0000%	0.0000%	10.9	
System Overhead	SO	2.0514%	24.3660%	6.7944%	44.7415%	6.0367%	15.7425%	0.2674%	0.0000%	0.0000%	10.14	
Gross Plant-System	GPS	2.0514%	24.3660%	6.7944%	44.7415%	6.0367%	15.7425%	0.2674%	0.0000%	0.0000%	10.14	
System Net Plant	SNP	1.8174%	22.2629%	6.2722%	46.9983%	6.1310%	16.2332%	0.2849%	0.0000%	0.0000%	10.14	
Division Net Plant Distribution	SNPD	3.5272%	27.6466%	6.5632%	47.4316%	4.6504%	10.1809%	0.0000%	0.0000%	0.0000%	10.12	
Control Area Generation - West	CAGW	4.4875%	73.2729%	22.2396%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	10.5	
Control Area Generation - East	CAGE	0.0000%	0.0000%	0.0000%	65.1313%	9.0727%	25.2609%	0.5351%	0.0000%	0.0000%	10.5	
Jim Bridger Generation	JBG	4.3140%	70.4408%	21.3801%	2.5174%	0.3507%	0.9764%	0.0207%	0.0000%	0.0000%	10.18	
Jim Bridger Energy	JBE	4.5531%	70.0045%	21.5773%	2.4510%	0.3648%	1.0308%	0.0186%	0.0000%	0.0000%	10.18	
Wheeling Revenue - Generation	WRG	0.9870%	16.1155%	4.8913%	50.8064%	7.0773%	19.7051%	0.4174%	0.0000%	0.0000%	10.18	
Wheeling Revenue - Energy	WRE	1.0417%	16.0157%	4.9365%	49.4666%	7.3619%	20.8028%	0.3748%	0.0000%	0.0000%	10.18	
Customer - System	CN	2.4811%	30.4449%	6.9521%	48.8128%	3.8582%	7.4509%	0.0000%	0.0000%	0.0000%	10.16	
CIAC	CIAC	3.5272%	27.6466%	6.5632%	47.4316%	4.6504%	10.1809%	0.0000%	0.0000%	0.0000%	10.16	
Bad Debt Expense	BADDEBT	3.1880%	49.6743%	14.1891%	25.3028%	2.1873%	5.4586%	0.0000%	0.0000%	0.0000%	10.16	
Accumulated Investment Tax Credit 1984	ITC84	3.2870%	70.9760%	14.1800%	0.0000%	0.0000%	10.9460%	0.0000%	0.0000%	0.6110%	Fixed	
Accumulated Investment Tax Credit 1985	ITC85	5.4200%	67.6900%	13.3600%	0.0000%	0.0000%	11.8100%	0.0000%	0.0000%	1.9200%	Fixed	
Accumulated Investment Tax Credit 1986	ITC86	4.7890%	64.6080%	13.1260%	0.0000%	0.0000%	15.5000%	0.0000%	0.0000%	1.9770%	Fixed	
Accumulated Investment Tax Credit 1988	ITC88	4.2700%	61.2000%	14.9600%	0.0000%	0.0000%	16.7100%	0.0000%	0.0000%	2.8600%	Fixed	
Accumulated Investment Tax Credit 1989	ITC89	4.8806%	56.3558%	15.2688%	0.0000%	0.0000%	20.6776%	0.0000%	0.0000%	2.8172%	Fixed	
Accumulated Investment Tax Credit 1990	ITC90	1.5047%	15.9356%	3.9132%	46.9355%	13.9815%	17.3435%	0.0000%	0.0000%	0.3860%	Fixed	
Other Electric	OTHER	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%	Situs	
Non-Utility	NUTIL	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	Situs	
System Net Transmission Plant	SNPT	0.9870%	16.1156%	4.8912%	50.8073%	7.0769%	19.7046%	0.4174%	0.0000%	0.0000%	10.12	
Trojan Plant Allocator	TROJP	4.5253%	73.2039%	22.2708%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	10.17	
Trojan Decommissioning Allocator	TROJD	4.5319%	73.1917%	22.2763%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	10.18	
DIT Expense	DITEXP	1.9142%	27.3980%	3.2100%	41.7699%	4.9355%	14.7688%	0.3225%	0.0000%	5.6810%	10.14	
DIT Balance	DITBAL	2.2670%	27.4426%	6.2029%	42.9038%	5.6472%	13.8478%	0.2815%	0.0000%	1.4072%	10.15	
Tax Depreciation	TAXDEPR	2.1438%	26.4383%	5.7471%	42.7144%	5.4448%	14.4728%	0.2857%	0.0000%	2.7531%	10.18	
SCHMAT Depreciation Expense	SCHMDEXP	2.2031%	25.4574%	7.2978%	43.2415%	5.8628%	15.6816%	0.2557%	0.0000%	0.0000%	10.18	

PacifiCorp

WA Results of Operations December 2011

CP ALLOCATION FACTOR

75.00% Demand Percentage

25.00% Energy Percentage

MONTH	CALIFORNIA	OREGON	WASHINGTON	MONTANA	WYOMING	UTAH	IDAHO	WYOMING	FERC	TOTAL
Jan-11	146.8	2,435.3	769.1	0.0	1,097.2	3,362.6	472.4	226.8	30.4	8,540.5
Feb-11	152.1	2,612.8	769.4	0.0	1,113.6	3,208.7	442.4	231.5	28.5	8,559.0
Mar-11	136.0	2,229.3	670.1	0.0	1,030.9	3,018.7	413.3	226.0	25.3	7,749.5
Apr-11	150.1	2,291.5	543.9	0.0	992.2	2,887.0	388.7	235.4	26.6	7,515.3
May-11	130.6	1,762.6	490.0	0.0	905.0	3,525.5	384.1	233.8	21.2	7,452.6
Jun-11	133.1	2,061.8	594.1	0.0	1,050.1	4,050.2	539.8	230.8	33.0	8,692.8
Jul-11	149.7	2,380.8	740.8	0.0	1,036.6	4,032.8	602.9	220.8	37.1	9,201.5
Aug-11	141.8	2,252.8	702.4	0.0	971.0	4,372.9	382.9	216.1	43.7	9,083.7
Sep-11	119.6	2,146.9	622.3	0.0	1,002.6	3,830.9	423.5	221.9	36.4	8,404.0
Oct-11	123.4	2,105.0	644.9	0.0	1,046.8	2,952.0	399.9	228.0	24.6	7,524.7
Nov-11	114.8	2,214.3	641.0	0.0	1,123.8	3,360.3	423.1	201.5	25.8	8,104.7
Dec-11	129.3	2,386.4	769.6	0.0	1,114.3	3,457.7	434.5	225.9	27.7	8,545.4
Load Curtailment	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Total	1,627.2	26,879.4	7,957.4	0.0	12,484.0	42,059.2	5,307.6	2,698.6	360.3	99,373.7
System Capacity Factor	1.6375%	27.0488%	8.0075%	0.0000%	12.5627%	42.3243%	5.3410%	2.7156%	0.3625%	100.0000%

PacifiCorp

WA Results of Operations December 2011

ENERGY ALLOCATION NOTE

MONTH	CALIFORNIA	OREGON	WASHINGTON	MONTANA	WYOMING	UTAH	IDAHO	WYOMING	FERC	TOTAL
Jan-11	84,868	1,376,774	440,060	0	762,772	2,106,566	297,207	161,770	17,845	5,247,862
Feb-11	74,541	1,180,898	365,676	0	682,337	1,874,247	255,068	151,471	15,238	4,599,476
Mar-11	81,924	1,250,941	366,720	0	718,089	1,999,694	274,579	167,848	16,230	4,876,023
Apr-11	73,924	1,107,815	322,359	0	675,046	1,847,444	258,292	163,374	14,248	4,462,503
May-11	81,177	1,101,397	323,363	0	686,138	1,970,625	297,706	169,927	12,354	4,642,686
Jun-11	82,702	1,091,145	328,227	0	680,864	2,100,663	371,015	154,230	13,603	4,822,450
Jul-11	90,676	1,215,782	378,710	0	715,133	2,400,016	494,756	157,147	17,789	5,470,008
Aug-11	88,786	1,233,901	376,679	0	653,558	2,404,863	332,011	155,820	20,398	5,266,016
Sep-11	68,852	1,110,433	350,582	0	672,516	2,006,699	274,587	148,915	16,982	4,649,566
Oct-11	65,056	1,143,671	353,654	0	722,604	1,929,657	265,400	157,058	14,712	4,651,812
Nov-11	72,062	1,220,025	389,683	0	749,838	1,994,552	273,508	158,859	13,577	4,872,105
Dec-11	72,262	1,371,120	443,969	0	791,799	2,148,562	294,322	165,435	14,800	5,302,269
Load Curtailment	0	0	0	0	0	0	0	0	0	0
Total	936,829	14,403,902	4,439,681	0	8,510,696	24,783,587	3,688,452	1,911,854	187,776	58,862,776
System Energy Factor	1.5915%	24.4703%	7.5424%	0.0000%	14.4585%	42.1040%	6.2662%	3.2480%	0.3190%	100.0000%
System Generation (75% SC, 25% SE)	1.6260%	26.4042%	7.8912%	0.0000%	13.0367%	42.2692%	5.5723%	2.8487%	0.3517%	100.0000%
Control Area Factors										
Control Area Energy - West	CALIFORNIA	OREGON	WASHINGTON	MONTANA	WYOMING	UTAH	IDAHO	WYOMING	FERC	TOTAL
CAEW	4.7361%	72.8190%	22.4448%	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%	21.7763%	63.4137%	9.4376%	4.8919%	0.4805%	100.0000%

PacifiCorp

WA Results of Operations December 2011

COINCIDENTAL PEAKS (Normalized)

MONTH	CALIFORNIA	OREGON	WASHINGTON	WCA	WYOMING	UTAH	IDAHO	WYOMING	FERC	ECA
Jan-11	165	2,613	842	3,620	1,085	3,178	412	239	28	4,942
Feb-11	152	2,613	769	3,534	1,114	3,209	442	231	28	5,025
Mar-11	145	2,270	657	3,071	1,020	2,924	373	208	24	4,549
Apr-11	143	2,321	636	3,100	983	2,754	368	237	26	4,367
May-11	126	1,950	584	2,660	976	2,770	406	234	18	4,405
Jun-11	143	2,126	637	2,906	1,050	3,912	636	240	30	5,868
Jul-11	150	2,381	741	3,271	1,037	4,170	743	221	37	6,207
Aug-11	142	2,321	741	3,204	950	4,523	509	209	42	6,233
Sep-11	115	2,097	707	2,919	987	3,595	428	220	33	5,262
Oct-11	122	2,174	641	2,936	1,046	2,849	400	204	24	4,524
Nov-11	120	2,287	686	3,092	1,108	3,077	394	224	24	4,828
Dec-11	144	2,636	752	3,532	1,078	3,118	349	221	23	4,790
Total Coin. Peak	1,667.0	27,787.9	8,390.9	37,845.7	12,434.7	40,079.3	5,460.2	2,688.3	337.5	61,000.0
West. Contrl CP Factor	4.4046%	73.4241%	22.1713%	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%	20.3848%	65.7038%	8.9511%	4.4071%	0.5533%	100.0000%
Control Area Generation Factors										
Control Area Generation - West										
CAGW	4.4875%	73.2729%	22.2396%	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%	20.7326%	65.1313%	9.0727%	4.5283%	0.5351%	100.0000%

PacifiCorp
 WA Results of Operations December 2011
 JAM INPUT TEMPLATE
 WEST CONTROL AREA COINCIDENTAL PEAKS

WCA Loads		METERED LOADS (CP)											
Month	Day	Time	Non-FERC							FERC		NET UT	Total
			CA	OR	WA	E. WY	Total UT	ID	W. WY	UT			
Jan-11	4	8	167	2,637	849	1,086	3,265	418	239	28	3,237	8,662	
Feb-11	2	8	154	2,510	787	1,147	3,300	467	236	28	3,272	8,602	
Mar-11	17	8	145	2,240	646	1,017	2,935	374	208	24	2,911	7,565	
Apr-11	7	8	149	2,249	645	987	2,820	374	237	26	2,795	7,462	
May-11	20	16	111	1,599	484	980	2,700	395	235	18	2,682	6,505	
Jun-11	22	16	143	1,969	636	1,035	3,685	609	240	30	3,655	8,317	
Jul-11	6	17	150	2,139	723	1,060	4,221	747	221	37	4,184	9,261	
Aug-11	25	17	140	2,264	740	954	4,532	523	210	42	4,490	9,364	
Sep-11	9	17	118	2,214	731	986	3,588	430	220	33	3,556	8,287	
Oct-11	26	8	124	2,184	660	1,038	2,873	405	206	24	2,848	7,489	
Nov-11	29	8	124	2,161	687	1,111	3,110	399	223	24	3,087	7,814	
Dec-11	13	8	158	2,670	790	1,085	3,216	363	218	23	3,193	8,499	
			1,682	26,836	8,378	12,487	40,246	5,505	2,692	338	39,908	97,825	

- (less)

Adjustments for Curtailments, Buy-Throughs and Load No Longer Served (Reductions to Load)													
Month	Day	Time	Non-FERC							FERC		NET UT	Total
			CA	OR	WA	E. WY	UT	ID	W. WY	UT			
Jan-11	4	8									-	-	
Feb-11	2	8									-	-	
Mar-11	17	8									-	-	
Apr-11	7	8									-	-	
May-11	20	16									-	-	
Jun-11	22	16									-	-	
Jul-11	6	17									-	-	
Aug-11	25	17									-	-	
Sep-11	9	17									-	-	
Oct-11	26	8									-	-	
Nov-11	29	8									-	-	
Dec-11	13	8									-	-	

= equals

COINCIDENTAL PEAK SERVED FROM COMPANY RESOURCES													
Month	Day	Time	Non-FERC							FERC		NET UT	Total
			CA	OR	WA	E. WY	UT	ID	W. WY	UT			
Jan-11	4	8	167	2,637	849	1,086	3,265	418	239	28	3,237	8,662	
Feb-11	2	8	154	2,510	787	1,147	3,300	467	236	28	3,272	8,602	
Mar-11	17	8	145	2,240	646	1,017	2,935	374	208	24	2,911	7,565	
Apr-11	7	8	149	2,249	645	987	2,820	374	237	26	2,795	7,462	
May-11	20	16	111	1,599	484	980	2,700	395	235	18	2,682	6,505	
Jun-11	22	16	143	1,969	636	1,035	3,685	609	240	30	3,655	8,317	
Jul-11	6	17	150	2,139	723	1,060	4,221	747	221	37	4,184	9,261	
Aug-11	25	17	140	2,264	740	954	4,532	523	210	42	4,490	9,364	
Sep-11	9	17	118	2,214	731	986	3,588	430	220	33	3,556	8,287	
Oct-11	26	8	124	2,184	660	1,038	2,873	405	206	24	2,848	7,489	
Nov-11	29	8	124	2,161	687	1,111	3,110	399	223	24	3,087	7,814	
Dec-11	13	8	158	2,670	790	1,085	3,216	363	218	23	3,193	8,499	
			1,682	26,836	8,378	12,487	40,246	5,505	2,692	338	39,908	97,825	

+ plus

Adjustments for Ancillary Services Contracts including Reserves and Direct Access (Additions to Load)													
Month	Day	Time	Non-FERC							FERC		NET UT	Total
			CA	OR	WA	E. WY	UT	ID	W. WY	UT			
Jan-11	4	8			11						-	11	
Feb-11	2	8			11						-	11	
Mar-11	17	8			11						-	11	
Apr-11	7	8			10						-	10	
May-11	20	16			13						-	13	
Jun-11	22	16			14						-	14	
Jul-11	6	17			15						-	15	
Aug-11	25	17			16						-	16	
Sep-11	9	17			16						-	16	
Oct-11	26	8			11						-	11	
Nov-11	29	8			11						-	11	
Dec-11	13	8			11						-	11	
				149								149	

= equals

LOADS FOR JURISDICTIONAL ALLOCATION (CP) - Prior to Temperature Adjustment													
Month	Day	Time	Non-FERC							FERC		NET UT	Total
			CA	OR	WA	E. WY	UT	ID	W. WY	UT			
Jan-11	4	8	167	2,647	849	1,086	3,265	418	239	28	3,237	8,672	
Feb-11	2	8	154	2,521	787	1,147	3,300	467	236	28	3,272	8,612	
Mar-11	17	8	145	2,251	646	1,017	2,935	374	208	24	2,911	7,575	
Apr-11	7	8	149	2,260	645	987	2,820	374	237	26	2,795	7,472	
May-11	20	16	111	1,613	484	980	2,700	395	235	18	2,682	6,518	
Jun-11	22	16	143	1,984	636	1,035	3,685	609	240	30	3,655	8,331	
Jul-11	6	17	150	2,154	723	1,060	4,221	747	221	37	4,184	9,276	
Aug-11	25	17	140	2,280	740	954	4,532	523	210	42	4,490	9,380	
Sep-11	9	17	118	2,229	731	986	3,588	430	220	33	3,556	8,302	
Oct-11	26	8	124	2,194	660	1,038	2,873	405	206	24	2,848	7,499	
Nov-11	29	8	124	2,171	687	1,111	3,110	399	223	24	3,087	7,825	
Dec-11	13	8	158	2,681	790	1,085	3,216	363	218	23	3,193	8,510	
			1,682	26,985	8,378	12,487	40,246	5,505	2,692	338	39,908	97,974	

PacifiCorp
 WA Results of Operations December 2011
 JAM INPUT TEMPLATE
 WEST CONTROL AREA COINCIDENTAL PEAKS

+ plus

Adjustment for Coincidental System Peaks Temperature Adjustment

Month	Day	Time	Non-FERC							FERC	NET UT	Total
			CA	OR	WA	E. WY	UT	ID	W. WY	UT		
Jan-11	4	8	(2)	(34)	(6)	(2)	(59)	(6)	(0)		(59)	(110)
Feb-11	2	8	(2)	92	(17)	(34)	(63)	(25)	(5)		(63)	(53)
Mar-11	17	8	(0)	19	10	3	14	(1)	1		14	45
Apr-11	7	8	(5)	61	(9)	(4)	(41)	(7)	(1)		(41)	(6)
May-11	20	16	16	337	100	(4)	89	10	(1)		89	547
Jun-11	22	16	(1)	143	1	15	257	26	1		257	442
Jul-11	6	17		227	18	(23)	(14)	(4)	(0)		(14)	203
Aug-11	25	17	2	41	0	(4)	33	(15)	(0)		33	57
Sep-11	9	17	(3)	(132)	(24)	1	39	(2)	(0)		39	(121)
Oct-11	26	8	(2)	(21)	(20)	9	1	(4)	(2)		1	(39)
Nov-11	29	8	(5)	116	(1)	(3)	(9)	(4)	1		(9)	95
Dec-11	13	8	(14)	(46)	(37)	(7)	(74)	(13)	3		(74)	(188)
			(15)	803	13	(52)	171	(44)	(3)		171	871

= equals

NORMALIZED LOADS FOR JURISDICTIONAL ALLOCATION (CP)

Month	Day	Time	Non-FERC							FERC	NET UT	Total
			CA	OR	WA	E. WY	UT	ID	W. WY	UT		
Jan-11	4	8	165	2,613	642	1,085	3,206	412	239	28	3,178	6,562
Feb-11	2	8	152	2,613	769	1,114	3,237	442	231	28	3,209	8,559
Mar-11	17	8	145	2,270	657	1,020	2,948	373	208	24	2,924	7,620
Apr-11	7	8	143	2,321	636	983	2,780	368	237	26	2,754	7,466
May-11	20	16	126	1,950	564	976	2,789	406	234	18	2,770	7,065
Jun-11	22	16	143	2,126	637	1,050	3,942	636	240	30	3,912	8,774
Jul-11	6	17	150	2,381	741	1,037	4,207	743	221	37	4,170	9,478
Aug-11	25	17	142	2,321	741	950	4,565	509	209	42	4,523	9,437
Sep-11	9	17	115	2,097	707	987	3,627	428	220	33	3,595	8,182
Oct-11	26	8	122	2,174	641	1,046	2,873	400	204	24	2,849	7,460
Nov-11	29	8	120	2,287	686	1,108	3,101	394	224	24	3,077	7,920
Dec-11	13	8	144	2,636	752	1,078	3,142	349	221	23	3,118	8,322
			1,667	27,788	8,391	12,435	40,417	5,460	2,688	338	40,079	98,846

CACW	4.4046%	73.4241%	22.1713%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
CACE	0.0000%	0.0000%	0.0000%	20.3848%	66.2571%	8.9511%	4.4071%	0.5533%	65.7038%		166.2571%
CAGW	4.4875%	73.2729%	22.2396%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
CAGE	0.0000%	0.0000%	0.0000%	20.7326%	65.6663%	9.0727%	4.5283%	0.5351%	65.1313%		165.6663%

Note: In the past the Company has calculated the coincidental peaks using metered loads. Due to the growing participation in the Company's Class 1 DSM programs, the jurisdictional coincidental peaks for the December 2010 Results of Operations report were calculated using monthly actual (metered) energy, adjusted to reflect normal temperatures and class 1 DSM programs.

PacifiCorp
WA Results of Operations December 2011
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
Jan	2011	86,809	1,373,203	435,016	764,671	2,154,456	300,879	162,134	17,845	2,136,611	5,277,167
Feb	2011	78,646	1,235,510	374,011	691,128	1,898,986	260,406	153,151	15,238	1,883,748	4,691,840
Mar	2011	82,828	1,260,931	368,693	716,292	2,009,192	274,689	167,488	16,230	1,992,962	4,880,113
Apr	2011	75,189	1,140,565	330,808	677,345	1,866,735	259,461	163,794	14,248	1,852,487	4,513,896
May	2011	80,029	1,092,584	316,579	688,098	1,884,113	280,701	170,530	12,354	1,871,759	4,512,634
Jun	2011	81,654	1,058,140	320,864	674,795	2,006,237	353,088	153,806	13,603	1,992,634	4,648,584
Jul	2011	89,112	1,152,920	363,479	720,960	2,377,351	496,921	157,487	17,789	2,359,562	5,358,229
Aug	2011	89,268	1,226,225	392,504	658,728	2,486,889	346,769	156,116	20,398	2,466,491	5,356,499
Sep	2011	70,654	1,135,068	356,351	668,398	2,034,460	277,691	148,411	16,982	2,017,478	4,691,032
Oct	2011	63,779	1,118,985	345,195	721,730	1,951,940	270,551	156,698	14,712	1,937,228	4,628,879
Nov	2011	70,916	1,218,712	394,413	751,631	2,010,311	275,111	159,186	13,577	1,996,734	4,880,282
Dec	2011	80,903	1,443,400	458,522	794,852	2,192,228	300,367	166,015	14,800	2,177,428	5,436,287
		949,787	14,456,243	4,456,437	8,528,627	24,872,898	3,696,633	1,914,816	187,776	24,685,122	58,875,442

- (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
Jan	2011	-	-	-	-	-	-	-	-	-	-
Feb	2011	-	-	-	-	-	-	-	-	-	-
Mar	2011	-	-	-	-	-	-	-	-	-	-
Apr	2011	-	-	-	-	-	-	-	-	-	-
May	2011	-	-	-	-	-	-	-	-	-	-
Jun	2011	-	-	-	-	-	-	-	-	-	-
Jul	2011	-	-	-	-	-	-	-	-	-	-
Aug	2011	-	-	-	-	-	-	-	-	-	-
Sep	2011	-	-	-	-	-	-	-	-	-	-
Oct	2011	-	-	-	-	-	-	-	-	-	-
Nov	2011	-	-	-	-	-	-	-	-	-	-
Dec	2011	-	-	-	-	-	-	-	-	-	-

= 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
Jan	2011	86,809	1,373,203	435,016	764,671	2,154,456	300,879	162,134	17,845	2,136,611	5,277,167
Feb	2011	78,646	1,235,510	374,011	691,128	1,898,986	260,406	153,151	15,238	1,883,748	4,691,840
Mar	2011	82,828	1,260,931	368,693	716,292	2,009,192	274,689	167,488	16,230	1,992,962	4,880,113
Apr	2011	75,189	1,140,565	330,808	677,345	1,866,735	259,461	163,794	14,248	1,852,487	4,513,896
May	2011	80,029	1,092,584	316,579	688,098	1,884,113	280,701	170,530	12,354	1,871,759	4,512,634
Jun	2011	81,654	1,058,140	320,864	674,795	2,006,237	353,088	153,806	13,603	1,992,634	4,648,584
Jul	2011	89,112	1,152,920	363,479	720,960	2,377,351	496,921	157,487	17,789	2,359,562	5,358,229
Aug	2011	89,268	1,226,225	392,504	658,728	2,486,889	346,769	156,116	20,398	2,466,491	5,356,499
Sep	2011	70,654	1,135,068	356,351	668,398	2,034,460	277,691	148,411	16,982	2,017,478	4,691,032
Oct	2011	63,779	1,118,985	345,195	721,730	1,951,940	270,551	156,698	14,712	1,937,228	4,628,879
Nov	2011	70,916	1,218,712	394,413	751,631	2,010,311	275,111	159,186	13,577	1,996,734	4,880,282
Dec	2011	80,903	1,443,400	458,522	794,852	2,192,228	300,367	166,015	14,800	2,177,428	5,436,287
		949,787	14,456,243	4,456,437	8,528,627	24,872,898	3,696,633	1,914,816	187,776	24,685,122	58,875,442

+ 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
Jan	2011	-	8,074	-	-	-	-	-	-	-	8,074
Feb	2011	-	7,201	-	-	-	-	-	-	-	7,201
Mar	2011	-	8,022	-	-	-	-	-	-	-	8,022
Apr	2011	-	7,687	-	-	-	-	-	-	-	7,687
May	2011	-	8,116	-	-	-	-	-	-	-	8,116
Jun	2011	-	8,273	-	-	-	-	-	-	-	8,273
Jul	2011	-	8,915	-	-	-	-	-	-	-	8,915
Aug	2011	-	9,174	-	-	-	-	-	-	-	9,174
Sep	2011	-	8,662	-	-	-	-	-	-	-	8,662
Oct	2011	-	8,325	-	-	-	-	-	-	-	8,325
Nov	2011	-	7,727	-	-	-	-	-	-	-	7,727
Dec	2011	-	7,947	-	-	-	-	-	-	-	7,947
		-	98,124	-	-	-	-	-	-	-	98,124

= equals

		NORMALIZED LOADS SERVED FROM COMPANY RESOURCES (NPC) - Prior to Temperature Adjustment									
		Non-FERC						FERC			
Year	Month	CA	OR	WA	E. WY	UT	ID	W. WY	UT	Net UT	Total
Jan	2011	86,809	1,381,277	435,016	764,671	2,154,456	300,879	162,134	17,845	2,136,611	5,285,241
Feb	2011	78,646	1,242,711	374,011	691,128	1,898,986	260,406	153,151	15,238	1,883,748	4,699,041
Mar	2011	82,828	1,268,953	368,693	716,292	2,009,192	274,689	167,488	16,230	1,992,962	4,888,135
Apr	2011	75,189	1,148,251	330,808	677,345	1,866,735	259,461	163,794	14,248	1,852,487	4,521,583
May	2011	80,029	1,100,701	316,579	688,098	1,884,113	280,701	170,530	12,354	1,871,759	4,520,750
Jun	2011	81,654	1,066,413	320,864	674,795	2,006,237	353,088	153,806	13,603	1,992,634	4,656,857
Jul	2011	89,112	1,161,834	363,479	720,960	2,377,351	496,921	157,487	17,789	2,359,562	5,367,143
Aug	2011	89,268	1,235,399	392,504	658,728	2,486,889	346,769	156,116	20,398	2,466,491	5,365,673
Sep	2011	70,654	1,143,731	356,351	668,398	2,034,460	277,691	148,411	16,982	2,017,478	4,699,694
Oct	2011	63,779	1,127,310	345,195	721,730	1,951,940	270,551	156,698	14,712	1,937,228	4,637,203
Nov	2011	70,916	1,226,440	394,413	751,631	2,010,311	275,111	159,186	13,577	1,996,734	4,888,009
Dec	2011	80,903	1,451,348	458,522	794,852	2,192,228	300,367	166,015	14,800	2,177,428	5,444,235
		949,787	14,554,367	4,456,437	8,528,627	24,872,898	3,696,633	1,914,816	187,776	24,685,122	58,973,565

PacifiCorp
 WA Results of Operations December 2011
 JAM INPUT TEMPLATE
 ENERGY

+ plus

Temperature Adjustment for Energy

Year	Month	Non-FERC							FERC		Total
		CA	OR	WA	E. WY	UT	ID	W. WY	UT	UT	
Jan	2011	(1,941)	(4,503)	5,044	(1,899)	(30,045)	(3,671)	(364)		(30,045)	(37,380)
Feb	2011	(4,105)	(61,813)	(8,335)	(8,791)	(9,501)	(5,339)	(1,680)		(9,501)	(99,565)
Mar	2011	(905)	(18,013)	(1,973)	1,797	6,732	(110)	360		6,732	(12,112)
Apr	2011	(1,264)	(40,436)	(8,449)	(2,298)	(5,043)	(1,170)	(420)		(5,043)	(59,080)
May	2011	1,147	696	6,784	(1,960)	98,866	17,005	(603)		98,866	121,936
Jun	2011	1,048	24,732	7,362	6,069	108,029	17,927	424		108,029	165,592
Jul	2011	1,564	53,947	15,231	(5,826)	40,454	(2,164)	(340)		40,454	102,865
Aug	2011	(483)	(1,497)	(15,825)	(5,170)	(61,628)	(14,758)	(296)		(61,628)	(99,657)
Sep	2011	(1,802)	(33,297)	(5,769)	4,118	(10,779)	(3,104)	504		(10,779)	(50,129)
Oct	2011	1,277	16,361	8,458	874	(7,571)	(5,150)	380		(7,571)	14,608
Nov	2011	1,146	(6,414)	(4,731)	(1,793)	(2,182)	(1,603)	(327)		(2,182)	(15,904)
Dec	2011	(6,641)	(80,227)	(14,553)	(3,053)	(28,866)	(6,045)	(580)		(28,866)	(141,966)
		(12,958)	(150,465)	(16,756)	(17,932)	98,465	(8,182)	(2,962)		98,465	(110,789)

= equals

NORMALIZED LOADS FOR JURISDICTIONAL ALLOCATION (MWH)

Year	Month	Non-FERC							FERC		Total
		CA	OR	WA	E. WY	UT	ID	W. WY	UT	UT	
Jan	2011	84,868	1,376,774	440,060	762,772	2,124,411	297,207	161,770	17,845	2,106,566	5,247,862
Feb	2011	74,541	1,180,898	365,676	682,337	1,889,485	255,068	151,471	15,238	1,874,247	4,599,476
Mar	2011	81,924	1,250,941	366,720	718,089	2,015,924	274,579	167,848	16,230	1,999,694	4,876,023
Apr	2011	73,924	1,107,815	322,359	675,046	1,861,692	258,292	163,374	14,248	1,847,444	4,482,503
May	2011	81,177	1,101,397	323,363	686,138	1,982,978	297,706	169,927	12,354	1,970,625	4,642,686
Jun	2011	82,702	1,091,145	328,227	680,864	2,114,266	371,015	154,230	13,603	2,100,663	4,822,450
Jul	2011	90,676	1,215,782	378,710	715,133	2,417,805	494,756	157,147	17,789	2,400,016	5,470,008
Aug	2011	88,786	1,233,901	376,679	653,558	2,425,260	332,011	155,820	20,398	2,404,863	5,266,016
Sep	2011	68,852	1,110,433	350,582	672,516	2,023,681	274,587	148,915	16,982	2,006,699	4,649,566
Oct	2011	65,056	1,143,671	353,654	722,604	1,944,369	265,400	157,058	14,712	1,929,657	4,651,812
Nov	2011	72,062	1,220,025	389,683	749,838	2,008,130	273,508	158,859	13,577	1,994,552	4,872,105
Dec	2011	72,262	1,371,120	443,969	791,799	2,163,362	294,322	165,435	14,800	2,148,562	5,302,269
		936,829	14,403,902	4,439,681	8,510,696	24,971,363	3,688,452	1,911,854	187,778	24,783,587	58,862,776

CAEW	100.0000%	4.7361%	72.8190%	22.4448%							100.0000%
CAEE	100.0000%				21.7763%	63.8942%	9.4376%	4.8919%	0.4805%	63.4137%	

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 CALCULATION OF INTERNAL FACTORS

DESCRIPTION OF FACTOR	TOTAL	California	Oregon	Washington	Montana	Wyo-PP&L	Utah	Idaho-UP&L	Wyo-UP&L	FERC
STEAM:										
STEAM PRODUCTION PLANT										
JBG	1,046,422,598	45,143,103	737,108,308	223,725,776	0	8,385,405	26,342,610	3,689,504	1,831,478	216,414
S	0	0	0	0	0	0	0	0	0	0
SG	8,242,715	134,028	2,176,420	850,453	0	1,074,574	3,484,133	459,311	234,810	28,966
CAGW	254,242,589	11,409,105	186,290,828	56,542,655	0	0	0	0	0	0
CAGE	4,793,118,462	0	0	0	0	985,447,398	3,095,766,598	431,237,763	215,233,919	25,432,783
SSGCH	0	0	0	0	0	0	0	0	0	0
	<u>6,062,026,361</u>	<u>56,686,235</u>	<u>925,575,556</u>	<u>280,918,884</u>	<u>0</u>	<u>994,907,377</u>	<u>3,125,593,341</u>	<u>435,366,579</u>	<u>217,300,205</u>	<u>25,678,183</u>
LESS ACCUMULATED DEPRECIATION										
JBG	(490,017,925)	(21,139,576)	(345,172,481)	(104,766,125)	0	(3,926,711)	(12,335,696)	(1,718,352)	(857,642)	(101,342)
S	0	0	0	0	0	0	0	0	0	0
SG	0	0	0	0	0	0	0	0	0	0
CAGW	(142,335,759)	(6,387,300)	(104,293,489)	(31,654,971)	0	0	0	0	0	0
CAGE	(1,830,826,115)	0	0	0	0	(379,578,764)	(1,192,440,389)	(166,106,971)	(82,904,704)	(9,796,306)
SSGCH	0	0	0	0	0	0	0	0	0	0
	<u>(2,463,179,799)</u>	<u>(27,526,875)</u>	<u>(449,465,970)</u>	<u>(136,421,096)</u>	<u>0</u>	<u>(383,505,475)</u>	<u>(1,204,776,065)</u>	<u>(167,824,324)</u>	<u>(83,762,346)</u>	<u>(9,897,648)</u>
TOTAL NET STEAM PLANT	3,598,846,562	29,159,360	476,109,586	144,497,788	0	611,401,903	1,920,817,276	267,542,255	133,537,859	15,780,535
SNPPS	100.0000%	0.8102%	13.2295%	4.0151%	0.0000%	16.9688%	53.3731%	7.4341%	3.7106%	0.4385%
SYSTEM NET PLANT PRODUCTION STEAM										
NUCLEAR:										
NUCLEAR PRODUCTION PLANT										
DGP	0	0	0	0	0	0	0	0	0	0
DGU	0	0	0	0	0	0	0	0	0	0
SG	0	0	0	0	0	0	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
LESS ACCUMULATED DEPRECIATION										
DGP	0	0	0	0	0	0	0	0	0	0
DGU	0	0	0	0	0	0	0	0	0	0
SG	0	0	0	0	0	0	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL NUCLEAR PLANT	0	0	0	0	0	0	0	0	0	0
SNPPN	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
SYSTEM NET PLANT PRODUCTION NUCLEAR	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%

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HYDRO :
 HYDRO PRODUCTION PLANT

	TOTAL	California	Oregon	Washington	Montana	Wyo-PP&L	Utah	Idaho-UP&L	Wyo-UP&L	EERC
DGP	0	0	0	0	0	0	0	0	0	0
DGU	0	0	0	0	0	0	0	0	0	0
CAGW	525,290,350	23,572,340	384,895,290	116,822,720	0	0	0	0	0	0
CAGE	145,534,093	0	0	0	0	30,173,074	94,788,208	13,203,920	6,590,173	778,718
SG	0	0	0	0	0	0	0	0	0	0
	670,824,443	23,572,340	384,895,290	116,822,720	0	30,173,074	94,788,208	13,203,920	6,590,173	778,718

LESS ACCUMULATED DEPRECIATION (incl hydro amortization)

DGP	0	0	0	0	0	0	0	0	0	0
DGU	0	0	0	0	0	0	0	0	0	0
CAEW	(215,776,481)	(9,683,033)	(158,107,076)	(47,988,373)	0	0	0	0	0	0
CAEE	(50,956,605)	0	0	0	0	(10,564,654)	(33,188,686)	(4,623,157)	(2,307,451)	(272,656)
SG	0	0	0	0	0	0	0	0	0	0
	(266,735,086)	(9,683,033)	(158,107,076)	(47,988,373)	0	(10,564,654)	(33,188,686)	(4,623,157)	(2,307,451)	(272,656)

TOTAL NET HYDRO PRODUCTION PLANT

SNPPH

SYSTEM NET PLANT PRODUCTION HYDRO

	404,089,358	13,889,307	226,788,214	68,834,347	0	19,608,419	61,599,522	8,580,763	4,282,722	506,061
	100.0000%	3.4372%	56.1233%	17.0344%	0.0000%	4.8525%	15.2440%	2.1235%	1.0598%	0.1252%

OTHER :

OTHER PRODUCTION PLANT (EXCLUDES EXPERIMENTAL)

	TOTAL	California	Oregon	Washington	Montana	Wyo-PP&L	Utah	Idaho-UP&L	Wyo-UP&L	EERC
DGP	0	0	0	0	0	0	0	0	0	0
DGU	0	0	0	0	0	0	0	0	0	0
SG	300	5	79	24	0	39	127	17	9	1
CAGW	1,234,313,296	55,389,658	904,416,718	274,508,921	0	0	0	0	0	0
CAGE	2,073,351,518	0	0	0	0	429,860,706	1,350,400,253	186,109,654	93,886,903	11,094,001
SSGCT	0	0	0	0	0	0	0	0	0	0
	3,307,665,114	55,389,662	904,416,797	274,506,945	0	429,860,745	1,350,400,380	186,109,671	93,886,912	11,094,002

LESS ACCUMULATED DEPRECIATION

DGP	0	0	0	0	0	0	0	0	0	0
DGU	0	0	0	0	0	0	0	0	0	0
SG	0	0	0	0	0	0	0	0	0	0
CAGW	(223,483,077)	(10,028,776)	(163,752,454)	(49,701,848)	0	0	0	0	0	0
CAGE	(218,050,612)	0	0	0	0	(44,793,016)	(140,716,516)	(19,601,698)	(9,783,350)	(1,156,034)
SSGCT	0	0	0	0	0	0	0	0	0	0
	(439,533,689)	(10,028,776)	(163,752,454)	(49,701,848)	0	(44,793,016)	(140,716,516)	(19,601,698)	(9,783,350)	(1,156,034)

TOTAL NET OTHER PRODUCTION PLANT

SNPPO

SYSTEM NET PLANT PRODUCTION OTHER

	2,868,131,425	45,360,887	740,664,343	224,805,097	0	385,067,729	1,209,683,864	168,507,975	84,103,562	9,937,967
	100.0000%	1.5815%	25.8239%	7.8380%	0.0000%	13.4257%	42.1767%	5.8752%	2.9323%	0.3465%

PRODUCTION :

TOTAL PRODUCTION PLANT

	TOTAL	California	Oregon	Washington	Montana	Wyo-PP&L	Utah	Idaho-UP&L	Wyo-UP&L	EERC
JBG	1,046,422,596	45,143,103	737,108,308	223,725,776	0	8,385,405	26,342,610	3,689,504	1,831,476	216,414
DGU	0	0	0	0	0	0	0	0	0	0
SG	8,243,015	134,033	2,176,499	650,477	0	1,074,613	3,484,260	459,328	234,818	28,967
CAGW	2,013,846,235	90,371,102	1,475,602,837	447,872,296	0	0	0	0	0	0
CAGE	6,972,004,072	0	0	0	0	1,445,481,178	4,540,955,059	632,551,338	315,710,995	37,305,502
S	0	0	0	0	0	0	0	0	0	0
SSGCT	0	0	0	0	0	0	0	0	0	0
	10,040,515,917	135,648,238	2,214,887,643	672,248,549	0	1,454,841,196	4,570,781,929	636,680,170	317,777,290	37,550,903

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S	0	0	0	0	0	0	0	0	0	0	0
DGU	0	0	0	0	0	0	0	0	0	0	0
SG	0	0	0	0	0	0	0	0	0	0	0
CAGW	(581,587,318)	(26,099,108)	(426,153,018)	(129,345,191)	0	0	0	0	0	0	0
CAGE	(2,097,833,331)	0	0	0	0	(434,936,435)	(1,366,345,570)	(190,330,824)	(94,995,505)	(11,224,967)	
JBG	(460,017,925)	(21,139,576)	(345,172,481)	(104,786,125)	0	(3,628,711)	(12,335,696)	(1,718,352)	(857,642)	(101,342)	
SSGCT	0	0	0	0	0	0	0	0	0	0	
	(3,169,448,574)	(47,238,684)	(771,325,500)	(234,111,316)	0	(438,863,146)	(1,378,681,266)	(192,049,176)	(95,853,147)	(11,326,339)	
TOTAL NET PRODUCTION PLANT	6,871,067,343	88,409,554	1,443,562,144	438,137,233	0	1,016,078,051	3,192,100,662	444,630,993	221,924,143	26,224,564	
SNPP											
SYSTEM NET PRODUCTION PLANT	100.0000%	1.2867%	21.0093%	6.3766%	0.0000%	14.7878%	46.4571%	6.4711%	3.2298%	0.3817%	
TRANSMISSION :											
TRANSMISSION PLANT											
	TOTAL	California	Oregon	Washington	Montana	Wyo-PP&L	Utah	Idaho-UP&L	Wyo-UP&L	FERC	
JBG	54,613,534	2,356,050	38,470,203	11,676,406	0	437,640	1,374,839	191,514	95,586	11,295	
DGU	0	0	0	0	0	0	0	0	0	0	
CAGW	1,131,548,158	50,778,085	829,117,756	251,652,317	0	0	0	0	0	0	
CAGE	3,239,198,663	0	0	0	0	671,571,710	2,109,731,349	293,883,857	146,679,581	17,332,166	
SG	7,331,345	119,209	1,935,780	578,535	0	955,782	3,098,904	408,527	208,848	25,781	
	4,432,681,699	53,253,344	869,523,739	263,907,258	0	672,965,112	2,114,205,092	294,483,808	146,964,014	17,369,242	
LESS ACCUMULATED DEPRECIATION											
DGP	0	0	0	0	0	0	0	0	0	0	
JBG	(46,498,252)	(2,005,954)	(32,753,735)	(9,941,354)	0	(372,609)	(1,170,548)	(163,056)	(61,362)	(9,616)	
CAGW	(429,469,716)	(19,272,401)	(314,684,796)	(95,512,549)	0	0	0	0	0	0	
CAGE	(716,399,938)	0	0	0	0	(148,943,342)	(467,903,031)	(65,178,511)	(32,531,071)	(3,843,964)	
SG	(2,026,699)	(32,954)	(535,133)	(159,932)	0	(264,214)	(656,670)	(112,834)	(57,734)	(7,127)	
	(1,198,394,605)	(21,311,309)	(347,973,634)	(105,613,835)	0	(149,580,165)	(469,930,246)	(65,454,501)	(32,670,188)	(3,860,727)	
TOTAL NET TRANSMISSION PLANT	3,236,297,094	31,942,035	521,550,105	158,293,423	0	523,384,947	1,644,274,845	229,029,397	114,313,826	13,506,515	
SNPT											
SYSTEM NET PLANT TRANSMISSION	100.0000%	0.9870%	16.1156%	4.8912%	0.0000%	16.1723%	50.8073%	7.0769%	3.5322%	0.4174%	
DISTRIBUTION :											
DISTRIBUTION PLANT - PACIFIC											
S	2,828,147,363	220,729,811	1,726,690,737	401,434,542	0	479,302,474	0	0	0	0	
LESS ACCUMULATED DEPRECIATION											
S	(1,239,890,805)	(99,366,892)	(775,426,462)	(175,610,563)	0	(189,484,687)	0	0	0	0	
	1,588,256,558	121,362,919	951,264,274	225,823,979	0	289,817,787	0	0	0	0	
DNDPP											
DIVISION NET PLANT DISTRIBUTION PACIFIC	100.0000%	7.8413%	59.8929%	14.2184%	0.0000%	18.2475%	0.0000%	0.0000%	0.0000%	0.0000%	
DISTRIBUTION PLANT - UTAH											
S	2,734,841,859	0	0	0	0	0	2,359,323,268	278,422,885	97,095,706	0	
LESS ACCUMULATED DEPRECIATION											
S	(882,346,694)	0	0	0	0	0	(727,318,233)	(118,413,278)	(36,615,186)	0	
	1,852,495,165	0	0	0	0	0	1,632,005,036	160,009,609	60,480,521	0	
DNPDU											
DIVISION NET PLANT DISTRIBUTION UTAH	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	88.0977%	6.6375%	3.2648%	0.0000%	
TOTAL NET DISTRIBUTION PLANT	3,440,751,924	121,362,919	951,262,274	225,823,979	0	289,817,787	1,632,005,036	160,009,609	60,480,521	0	
DNPD & SNPD											
SYSTEM NET PLANT DISTRIBUTION	100.0000%	3.5272%	27.6466%	6.5632%	0.0000%	8.4231%	47.4316%	4.6504%	1.7576%	0.0000%	
GENERAL :											
GENERAL PLANT											
S	504,832,575	13,550,539	159,039,811	43,260,682	0	59,388,205	183,853,858	33,744,290	11,995,240	0	
JBG	15,573,104	871,830	10,969,817	3,329,539	0	124,794	392,037	54,610	27,256	3,221	
JBE	4,984	227	3,489	1,075	0	42	122	18	9	1	
SE	0	0	0	0	0	0	0	0	0	0	
SG	138,684	2,255	36,618	10,944	0	18,080	58,620	7,728	3,951	488	
SO	257,109,948	5,274,412	62,647,334	17,469,171	0	33,308,747	115,034,780	15,521,083	7,166,882	687,537	
CN	24,790,438	615,072	7,547,416	1,723,456	0	1,636,223	12,100,912	956,461	210,698	0	
DEU	0	0	0	0	0	0	0	0	0	0	
CAGW	47,558,745	2,134,193	34,847,656	10,576,897	0	0	0	0	0	0	
CAGE	169,629,300	0	0	0	0	0	36,168,628	110,481,659	15,390,005	7,681,264	
CAEW	0	0	0	0	0	0	0	0	0	0	
CAEE	605,096	0	0	0	0	144,833	421,762	62,789	32,536	3,196	
SSGCT	0	0	0	0	0	0	0	0	0	0	
SSGCH	0	0	0	0	0	0	0	0	0	0	
Remove Capital Lease	(59,095,702)	(463,527)	(12,294,509)	(1,870,142)	0	(7,777,711)	(32,300,229)	(2,842,829)	(1,390,319)	(156,437)	
	961,207,071	21,785,001	262,797,632	74,501,663	0	122,011,840	390,043,523	62,894,108	25,727,717	1,445,648	

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S	(171,449,635)	(5,646,977)	(52,965,726)	(18,836,286)	0	(24,715,758)	(54,548,465)	(10,534,353)	(4,201,287)	0
DCP	0	0	0	0	0	0	0	0	0	0
DGU	0	0	0	0	0	0	0	0	0	0
SE	0	0	0	0	0	0	0	0	0	0
SG	0	0	0	0	0	0	0	0	0	0
SO	(88,138,072)	(1,808,085)	(21,475,697)	(5,988,485)	0	(11,416,340)	(39,434,273)	(5,320,675)	(2,456,879)	(235,680)
CAGW	(14,106,571)	(633,031)	(10,336,289)	(3,137,252)	0	0	0	0	0	0
CAGE	(43,874,109)	0	0	0	0	(9,086,265)	(28,575,768)	(3,980,581)	(1,986,737)	(234,760)
CAEW	0	0	0	0	0	0	0	0	0	0
CAEE	(316,808)	0	0	0	0	(68,989)	(200,900)	(29,899)	(15,498)	(1,522)
CN	(10,496,127)	(260,418)	(3,195,532)	(729,701)	0	(892,767)	(5,123,456)	(404,960)	(89,293)	0
JBG	(4,589,101)	(197,976)	(3,232,599)	(981,153)	0	(36,774)	(115,528)	(16,093)	(8,032)	(949)
SSGCH	0	0	0	0	0	0	0	0	0	0
TOTAL NET GENERAL PLANT	(332,970,623)	(8,546,486)	(91,205,845)	(29,672,877)	0	(46,028,894)	(127,999,385)	(20,286,560)	(8,757,655)	(472,921)
SNPG	628,236,447	13,238,515	171,591,787	44,828,726	0	75,982,946	262,044,138	42,607,545	16,970,062	972,729
SYSTEM NET GENERAL PLANT	100.0000%	2.1073%	27.3132%	7.1356%	0.0000%	12.0946%	41.7111%	6.7821%	2.7012%	0.1548%

MINING:
 GENERAL MINING PLANT

	TOTAL	California	Oregon	Washington	Montana	Wyo-PP&L	Utah	Idaho-UP&L	Wyo-UP&L	FERC
JBE	0	0	0	0	0	0	0	0	0	0
CAEW	0	0	0	0	0	0	0	0	0	0
CAEE	284,257,857	0	0	0	0	61,900,864	180,258,524	26,827,228	13,905,493	1,365,751
LESS ACCUMULATED DEPRECIATION										
SE	0	0	0	0	0	0	0	0	0	0
CAEW	0	0	0	0	0	0	0	0	0	0
CAEE	(157,034,559)	0	0	0	0	(34,196,328)	(99,581,478)	(14,820,352)	(7,681,909)	(754,481)
TOTAL NET MINING PLANT	127,223,299	0	0	0	0	27,704,536	80,677,045	12,006,874	6,223,584	611,260
SNPM	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	21.7763%	63.4137%	9.4378%	4.8919%	0.4805%

INTANGIBLE:
 INTANGIBLE PLANT

	TOTAL	California	Oregon	Washington	Montana	Wyo-PP&L	Utah	Idaho-UP&L	Wyo-UP&L	FERC
S	8,535,707	216,407	1,853,723	627,311	0	1,407,696	3,002,977	1,427,593	0	0
JBG	49,017	2,115	34,528	10,480	0	393	1,234	172	86	10
DGU	0	0	0	0	0	0	0	0	0	0
SE	0	0	0	0	0	0	0	0	0	0
CN	120,953,953	3,000,969	36,824,273	8,408,841	0	7,983,225	59,041,038	4,666,625	1,028,982	0
CAGW	248,905,286	11,168,594	182,380,035	55,355,657	0	0	0	0	0	0
CAGE	67,521,941	0	0	0	0	13,989,087	43,977,900	6,126,086	3,057,574	361,294
CAEW	0	0	0	0	0	0	0	0	0	0
CAEE	3,558,855	0	0	0	0	0	0	0	0	0
SG	1,582,024	25,724	417,720	124,841	0	774,987	2,258,863	335,872	174,094	17,099
SO	375,775,875	7,708,753	91,561,440	25,531,852	0	48,681,988	168,127,685	22,684,648	10,474,668	1,004,861
SSGCT	0	0	0	0	0	0	0	0	0	0
SSGCH	0	0	0	0	0	0	0	0	0	0
LESS ACCUMULATED AMORTIZATION										
DGP	(1,119,941)	0	(52,815)	(1,910)	0	(263,830)	(34,424)	(766,963)	0	0
DGU	0	0	0	0	0	0	0	0	0	0
CAEW	0	0	0	0	0	0	0	0	0	0
CAEE	(1,456,702)	0	0	0	0	(317,216)	(923,749)	(137,478)	(71,269)	(6,995)
SE	0	0	0	0	0	0	0	0	0	0
CN	(97,863,790)	(2,428,063)	(29,794,503)	(6,803,590)	0	(6,459,223)	(47,770,078)	(3,775,764)	(832,549)	0
SG	(15,355,853)	(249,688)	(4,054,584)	(1,211,769)	0	(2,001,689)	(6,490,802)	(855,679)	(437,441)	(54,001)
CAGW	(42,851,904)	(1,922,974)	(31,398,818)	(9,530,112)	0	0	0	0	0	0
CAGE	(13,786,714)	0	0	0	0	(2,858,351)	(8,979,463)	(1,250,832)	(624,259)	(73,769)
SO	(267,444,373)	(5,486,415)	(85,165,418)	(18,171,337)	0	(34,647,578)	(119,658,555)	(18,144,947)	(7,454,952)	(715,172)
JBG	(15,872)	(685)	(11,181)	(3,393)	0	(127)	(400)	(56)	(28)	(3)
SSGCH	0	0	0	0	0	0	0	0	0	0
SYSTEM NET INTANGIBLE PLANT	(439,895,150)	(10,067,845)	(130,477,318)	(35,722,111)	0	(46,548,214)	(183,857,470)	(22,931,719)	(9,420,529)	(849,944)

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TOTAL NET INTANGIBLE PLANT	366,987,508	12,035,716	182,584,400	54,336,872	0	26,505,405	93,218,857	12,397,433	5,359,942	538,863
SNP	100.0000%	3.1101%	47.1835%	14.0410%	0.0000%	6.8492%	24.0883%	3.2036%	1.3550%	0.1393%
SYSTEM NET INTANGIBLE PLANT										

GROSS PLANT	TOTAL	California	Oregon	Washington	Montana	Wyo-PP&L	Utah	Idaho-UP&L	Wyo-UP&L	FERC
PRODUCTION PLANT	10,040,515,917	135,648,238	2,214,887,643	672,248,549	0	1,454,941,196	4,570,781,929	636,680,170	317,777,290	37,550,903
TRANSMISSION PLANT	4,432,691,699	53,253,344	869,523,739	263,907,258	0	672,965,112	2,114,205,092	294,483,899	146,984,014	17,369,242
DISTRIBUTION PLANT	5,562,989,223	220,729,611	1,726,680,737	401,434,542	0	479,302,474	2,359,323,268	278,422,885	97,095,708	0
GENERAL PLANT	1,245,464,928	21,785,001	262,797,632	74,501,603	0	183,912,704	570,302,046	89,721,332	39,633,210	2,811,400
INTANGIBLE PLANT	826,682,658	22,123,581	313,071,718	90,056,983	0	73,053,619	277,076,327	35,329,151	14,780,471	1,368,627

TOTAL GROSS PLANT	22,106,544,425	453,539,755	5,386,961,469	1,502,150,935	0	2,854,175,106	9,891,688,662	1,334,637,436	616,270,691	59,120,372
GPS	100.0000%	2.0514%	24.3660%	6.7944%	0.0000%	12.9551%	44.7415%	6.0367%	2.7875%	0.2674%
GROSS PLANT-SYSTEM FACTOR										

ACCUMULATED DEPRECIATION AND AMORTIZATION	TOTAL	California	Oregon	Washington	Montana	Wyo-PP&L	Utah	Idaho-UP&L	Wyo-UP&L	FERC
PRODUCTION PLANT	(3,169,448,574)	(47,238,684)	(771,325,500)	(234,111,316)	0	(438,863,146)	(1,378,681,266)	(192,049,176)	(95,853,147)	(11,326,339)
TRANSMISSION PLANT	(1,199,394,006)	(21,311,309)	(347,973,634)	(105,813,835)	0	(149,580,186)	(469,930,246)	(65,454,501)	(32,670,186)	(3,860,727)
DISTRIBUTION PLANT	(2,122,237,299)	(99,366,862)	(775,428,462)	(175,610,563)	0	(189,484,687)	(727,318,233)	(118,413,276)	(36,615,186)	0
GENERAL PLANT	(490,005,182)	(8,546,486)	(91,205,845)	(29,672,877)	0	(80,225,222)	(227,580,863)	(35,106,913)	(16,439,564)	(1,227,412)
INTANGIBLE PLANT	(439,895,150)	(10,087,845)	(130,477,318)	(35,722,111)	0	(46,548,214)	(183,857,470)	(22,931,719)	(9,420,529)	(849,944)
	(7,417,980,811)	(186,551,217)	(2,116,410,758)	(580,730,703)	0	(804,701,433)	(2,987,368,078)	(433,955,585)	(190,998,614)	(17,264,422)

NET PLANT	14,690,563,614	266,988,538	3,270,550,711	921,420,232	0	1,959,473,673	6,904,320,584	900,681,851	425,272,077	41,855,950
SNP	100.0000%	1.8174%	22.2629%	6.2722%	0.0000%	13.3383%	46.8983%	6.1310%	2.8949%	0.2849%
SYSTEM NET PLANT FACTOR (SNP)										

NON-UTILITY RELATED INTEREST PERCENTAGE	0.0000%									
INT	100.0000%	1.8174%	22.2629%	6.2722%	0.0000%	13.3383%	46.8983%	6.1310%	2.8949%	0.2849%
INTEREST FACTOR SNP - NON-UTILITY										

TOTAL GROSS PLANT (LESS SO FACTOR)	21,475,858,605	440,556,590	5,232,752,695	1,469,149,912	0	2,782,184,371	9,808,526,217	1,296,431,704	598,629,142	57,427,974
SO	100.0000%	2.0514%	24.3660%	6.7944%	0.0000%	12.9551%	44.7415%	6.0367%	2.7875%	0.2674%
SYSTEM OVERHEAD FACTOR (SO)										

IBT	TOTAL	California	Oregon	Washington	Montana	Wyo-PP&L	Utah	Idaho-UP&L	Wyo-UP&L	FERC	OTHER	NON-UTILITY
INCOME BEFORE TAXES	255,879,022	6,614,845	(61,531,943)	(23,166,916)	0	103,286,032	286,913,494	56,191,876	27,106,875	317,766	(88,862,748)	(44,990,259)
INCOME BEFORE STATE TAXES	23,753,790	1,035,617	11,999,853	1,834,045	0	1,237,059	7,292,542	867,321	283,610	58,502		
Interest Synchronization	279,632,812	7,650,462	(49,532,260)	(27,332,871)	0	104,523,131	294,208,036	57,059,157	27,370,485	376,269	(88,862,748)	(44,990,259)
INCOME BEFORE TAXES (FACTOR)	100.0000%	2.4855%	-16.0923%	0.0000%	0.0000%	33.9561%	95.5834%	18.5377%	8.8823%	0.1222%	-28.8703%	-14.8167%

See Calculation of EXCTAX

DI/EX/P:	TOTAL	California	Oregon	Washington	Montana	Wyo-PP&L	Utah	Idaho-UP&L	Wyo-UP&L	FERC	OTHER	NON-UTILITY
Pre-Merger - PPL	(1,056,402)	(80,298)	(417,111)	(228,745)	0	(280,185)	(90,086)	0	0	0	0	0
Prod / Hydro	(689,861)	(28,827)	(376,521)	(102,071)	0	(184,842)	(29,800)	0	0	0	0	0
Transmission	(3,922,740)	(223,775)	(2,577,335)	(355,880)	0	(785,750)	0	0	0	0	0	0
Distribution	54,047	85	34,486	85	0	12,227	8,994	8	157	17	0	0
General	721	12	187	87	0	101	297	41	24	7	0	0
Mining	3,387,251	0	0	(349)	0	0	0	0	0	0	0	3,387,251
Malin	(388)	0	(39)	(349)	0	0	0	0	0	0	0	0
Non Utility												
Total PPL	(2,237,372)	(310,620)	(3,336,323)	(688,903)	0	(1,178,449)	(112,575)	47	181	19	0	3,387,251
Pre-Merger - UPL	(4,823,168)	0	0	0	0	0	(3,707,863)	(809,239)	(270,040)	(36,276)	0	0
Prod / Hydro	(2,083,110)	0	0	0	0	0	(1,709,997)	(267,585)	(92,917)	(12,847)	0	0
Transmission	(5,457,960)	15	134	31	0	30	(4,681,868)	(536,029)	(240,273)	0	0	0
Distribution	(59,061)	(539)	(349)	(1,669)	0	(324)	(88,257)	21,820	9,908	346	0	0
General	1,819	32	498	152	0	269	791	109	63	7	0	0
Mining												
Total UPL	(12,421,380)	(492)	281	(1,488)	0	(25)	(10,186,954)	(1,580,928)	(593,259)	(48,517)	0	0

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Post-Merger (Vintages beginning 2006 and forward except for WCA which is 2007 and forward)												
Prod / Other Prod	S	22,041,634	372,693	6,013,248	1,919,172	2,758,679	9,109,828	1,167,513	630,019	80,882	0	
Choia Unit 4	S	3,422,706	51,568	973,127	0	442,520	1,360,837	181,116	100,392	12,175	294,538	
Gadsby Unit 4, 5 & 6	S	1,465,964	23,515	374,154	0	155,202	665,807	65,394	27,881	6,637	127,356	
Hydro-PPL	S	77,410	(631)	3,732	9,340	3,053	47,208	9,102	4,933	673	0	
Hydro-UPL	S	309,559	5,214	86,691	29,009	36,973	126,143	15,616	5,590	1,133	0	
Transmission	S	13,008,951	184,363	3,878,777	1,066,791	1,709,491	5,212,884	566,521	343,267	48,897	0	
Distribution	S	87,154,330	2,855,544	24,981,989	5,828,569	8,358,775	41,301,473	4,318,883	1,511,961	0	156	
General Intangibles	S	3,104,242	59,832	837,690	26,411	537,549	1,313,022	203,416	112,613	18,158	(1,809)	
Mining	S	(979,619)	(8,749)	(382,296)	(32,229)	(172,141)	(340,946)	(18,572)	(21,211)	(0,475)	0	
WCA - CAEE 2007+	S	7,799,227	107,703	2,029,405	0	1,100,841	3,284,010	370,238	257,954	29,738	642,337	
WCA - CAGE 2007+	S	564,417,269	9,721,288	154,878,752	0	70,704,915	234,453,239	28,187,740	15,889,571	2,071,777	48,700,007	
WCA CAGW 2007+ -Marengo	S	50,474,433	867,789	13,963,097	11,222,486	6,374,172	20,989,746	2,585,381	1,409,958	188,804	(7,125,002)	
WCA CAGW 2007+ -Goodnoe	S	0	0	0	0	0	0	0	0	0	0	
WCA - General 2007+	S	23,000,572	598,083	7,031,086	2,028,898	2,786,159	8,726,828	1,289,523	545,788	32,115	54,232	
WCA - JBG 2007+	S	16,198,410	291,155	4,501,126	3,398,213	2,054,780	6,825,280	817,511	466,101	60,206	(2,205,942)	
Oregon Extra Book Depreciation	S	(4,112,460)	0	(4,112,460)	0	0	0	0	0	0	0	
Non Utility	NUTIL	26,426	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	39,729,977	21,077,637	2,540,410	0	40,512,699
Total Deferred Taxes		772,750,304	14,791,952	211,718,410	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% 0.0000% 12.1179% 41.7699% 4.9355% 2.6509% 0.3225% 0.0000% 5.6810%

QTRBAL:													
Pre-Merger - PPL													
		TOTAL	California	Oregon	Washington	Montana	Wyo-PP&L	Utah	Idaho-UP&L	Wyo-UP&L	EERG	OTHER	NON-UTILITY
Prod / Hydro	S	54,349,271	1,895,526	30,088,814	7,579,769	0	12,716,014	2,091,148	0	0	0	0	0
Transmission	S	20,581,251	784,225	11,180,884	3,061,201	0	4,860,598	904,248	0	0	0	0	0
Distribution	S	36,810,189	3,311,443	21,829,834	5,266,535	0	8,802,377	0	0	0	0	0	0
General	S	(513,559)	246	(334,190)	330	0	(120,488)	(57,867)	18	(1,437)	(174)	0	0
Mining	S	2,474	41	624	194	0	380	1,020	145	81	9	0	0
Hydro	S	3,184,583	0	0	0	0	0	0	0	0	0	0	3,184,583
Non Utility	NUTIL	36	0	0	0	0	0	0	0	0	0	0	36
Total PPL		114,414,228	5,991,461	62,544,130	15,808,029	0	23,848,900	2,938,447	163	(1,356)	(165)	0	3,184,589

Pre-Merger - UPL													
		TOTAL	California	Oregon	Washington	Montana	Wyo-PP&L	Utah	Idaho-UP&L	Wyo-UP&L	EERG	OTHER	NON-UTILITY
Prod / Hydro	S	86,394,667	0	0	0	0	0	87,581,619	13,600,668	4,590,311	632,271	0	0
Transmission	S	48,926,511	0	0	0	0	0	41,047,982	5,713,221	1,907,435	257,873	0	0
Distribution	S	41,875,526	0	0	0	0	0	33,772,573	5,918,963	2,185,990	0	0	0
General	S	(810,598)	347	(66,882)	1,018	0	(33,460)	(162,499)	(368,787)	(154,768)	(5,787)	0	0
Mining	S	6,578	108	1,666	617	0	929	2,712	387	216	23	0	0
Total UPL		176,392,884	455	(64,996)	1,533	0	(32,531)	142,242,390	24,862,450	8,529,183	874,400	0	0

Post-Merger (Vintages beginning 2006 and forward except for WCA which is 2007 and forward)													
Prod / Other Prod	S	508,329,635	9,387,835	147,887,440	40,885,118	0	64,561,639	205,399,187	27,199,251	11,384,299	1,818,888	0	0
Choia Unit 4	S	5,050,338	27,621	217,024	0	0	483,407	1,407,787	(139,291)	433,955	3,485	0	2,616,090
Gadsby Unit 4, 5 & 6	S	3,483,151	59,002	880,148	0	0	415,980	1,548,626	194,096	85,364	15,024	0	284,811
Hydro-PPL	S	38,913,621	781,024	12,080,808	3,283,390	0	5,114,822	15,884,058	2,003,813	829,714	126,394	0	0
Hydro-UPL	S	10,466,968	228,755	3,250,022	929,716	0	1,270,987	4,040,991	518,669	200,762	29,096	0	0
Transmission	S	251,030,544	4,970,845	74,217,070	20,203,743	0	30,989,909	101,298,184	13,447,966	5,096,102	769,745	0	0
Distribution	S	654,365,257	25,840,356	189,832,909	41,144,302	0	48,184,948	305,934,032	33,735,098	9,887,229	0	0	6,334
General Intangibles	S	121,230,011	2,907,000	38,836,051	9,386,802	0	14,788,057	45,758,864	8,831,963	2,511,142	208,224	0	8,334
Mining	S	11,514,275	181,123	3,447,785	822,696	0	1,736,250	4,385,082	624,684	274,374	42,319	0	0
WCA - CAEE 2007+	S	22,198,230	317,181	5,881,176	0	0	3,277,807	8,883,877	1,188,471	726,804	81,343	0	1,829,571
WCA - CAGE 2007+	S	1,034,100,213	17,831,953	277,957,827	0	0	134,754,020	427,589,150	56,070,841	29,231,184	3,981,843	0	86,727,785
WCA CAGW 2007+ -Marengo	S	289,865,819	4,860,193	75,435,052	57,382,096	0	35,512,678	112,405,518	14,898,546	7,318,878	1,059,443	0	(38,804,556)
WCA CAGW 2007+ -Goodnoe	S	0	0	0	0	0	0	0	0	0	0	0	0
WCA - General 2007+	S	102,489,851	2,324,781	31,007,513	6,892,372	0	12,784,672	40,585,727	5,527,114	2,591,007	229,648	0	527,017
WCA - JBG 2007+	S	58,954,295	1,032,346	16,191,385	12,214,466	0	7,780,685	24,676,089	3,180,899	1,695,482	228,495	0	(8,045,512)
OREGON EXTRA BOOK DEPR	S	(15,622,848)	0	(15,622,848)	0	0	0	0	0	0	0	0	0
Non Utility	NUTIL	(938,851)	0	0	0	0	0	0	0	0	0	0	(938,851)
Total Post Merger		3,076,410,699	70,342,315	861,534,120	192,954,803	0	361,663,462	1,299,454,962	165,290,116	72,278,237	8,604,895	0	44,197,787
Total Deferred Taxes		3,367,217,811	76,334,251	924,053,254	208,864,365	0	385,479,831	1,444,665,799	180,152,731	80,806,064	9,479,130	0	47,382,356

Percentage of Total (DITBAL) 100.0000% 2.2670% 27.4426% 6.2029% 0.0000% 11.4480% 42.9038% 5.6472% 2.3956% 0.2815% 0.0000% 1.4072%

PacifiCorp
 Washington Results of Operations - December 2011
 AVERAGE OF MONTHLY AVERAGE FACTORS
 CALCULATION OF INTERNAL FACTORS

OPRV-WY

	Pacific Division	Utah Division	Combined Total
Total Sales to Ultimate Customers	0	0	0
Less: Uncollectibles (net)	0	0	0
Total Interstate Revenues	0	0	0
	0.0000%	0.0000%	0.0000%

OPRV-ID

	Pacific Division	Utah Division	Combined Total
Total Sales to Ultimate Customers	0	0	0
Less: Interstate Sales for Resale			
Montana Power	0	0	0
Portland General Electric	0	0	0
Puget Sound Power & Light	0	0	0
Washington Water Power Co	0	0	0
Less: Uncollectibles (net)	0	0	0
Total Interstate Revenues	0	0	0
	0.0000%	0.0000%	0.0000%

BADDEBT

	TOTAL	California	Oregon	Washington	Montana	Wyo-PP&L	Utah	Idaho-UP&L	Wyo-UP&L	FERC	OTHER
Account 904 Balance	14,586,410	465,010	7,245,696	2,069,678	0	790,673	3,690,768	319,048	5,537	0	0
Bad Debts Expense Allocation Factor - BADDEBT	100.0000%	3.1880%	49.6743%	14.1891%	0.0000%	5.4206%	25.3028%	2.1873%	0.0380%	0.0000%	0.0000%

Customer Factors 1

	TOTAL	California	Oregon	Washington	Montana	Wyo-PP&L	Utah	Idaho-UP&L	Wyo-UP&L	FERC	OTHER	NON-UTILITY
Total Electric Billings	1,899,210	47,121	578,212	132,035	0	125,352	927,058	73,275	16,157	0	0	0
CN		2.4811%	30.4449%	6.9521%	0.0000%	6.6002%	48.8128%	3.8562%	0.8507%	0.0000%	0.0000%	0.0000%
Customer System factor - CN												
Pacific Division Billings	882,720	47,121	578,212	132,035	0	125,352	0	0	0	0	0	0
CNP		5.34%	65.50%	14.96%	0.00%	14.20%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Customer Service Pacific factor - CNP												
Utah Division Billings	1,016,490	0	0	0	0	0	927,058	73,275	16,157	0	0	0
CNU		0.00%	0.00%	0.00%	0.00%	0.00%	91.20%	7.21%	1.59%	0.00%	0.00%	0.00%
Customer Service Utah factor - CNU												

1) The CN factor is calculated based off number of billings not customers

CIAC
 Contributions in Aid of Construction
 Oregon
 Washington - Other
 Washington - SWIFT
 Idaho - PPL
 Idaho - UPL
 Montana
 Wyoming PPL
 Wyoming UPL
 California
 Utah
 Total

Customer Adv Received	Factor %
27.6	27.6466%
6.6	6.5832%
-	0.0000%
-	0.0000%
4.7	4.6504%
-	0.0000%
8.4	8.4231%
1.8	1.7578%
3.5	3.5272%
47.4	47.4316%
100	100.0000%

PacifiCorp
 Washington Results of Operations - December 2011
 AVERAGE OF MONTHLY AVERAGE FACTORS
 CALCULATION OF INTERNAL FACTORS
 IDSIT

	Feyrcil	Total Company	Idaho - PPL	Idaho - UPL	Idaho Total
Idaho State Income Tax Allocation		0	0	0	0
			0.00%	0.00%	0.00%
Property		0	0	0	0
			0.00%	0.00%	0.00%
Sales		0	0	0	0
			0.00%	0.00%	0.00%
Average			0.00%	0.00%	
			0.00%	0.00%	
			0.00%	0.00%	

EXCTAX	TOTAL	California	Oregon	Washington	Montana	Wyo-PP&L	Utah	Idaho-IP&L	Wyo-IP&L	FERC	OTHER	NON-UTILITY
Excise Tax (Superfund)	243,235,745	6,314,531	(58,738,393)	(29,166,916)	0	98,596,846	273,887,621	53,640,765	25,876,223	303,340	(84,828,379)	(42,947,701)
Total Taxable Income												
Less Other Electric Items:												
419 OTH	0	0	0	0	0	0	0	0	0	0	0	0
432 OTH	0	0	0	0	0	0	0	0	0	0	0	0
40919 OTH	0	0	0	0	0	0	0	0	0	0	0	0
SCHMOT OTH	0	0	0	0	0	0	0	0	0	0	0	0
SCHMOT (Steam) OTH	0	0	0	0	0	0	0	0	0	0	0	0
Total Taxable Income Excluding Other	243,235,745	6,314,531	(58,738,393)	(29,166,916)	0	98,596,846	273,887,621	53,640,765	25,876,223	303,340	(84,828,379)	(42,947,701)
Excise Tax (Superfund) Factor - EXCTAX	100.0000%	2.5961%	-24.1488%	-11.9912%	0.0000%	40.5355%	112.6017%	22.0630%	10.6383%	0.1247%	-34.8750%	-17.6568%

Trojan Allocators	TOTAL	California	Oregon	Washington	Montana	Wyo-PP&L	Utah	Idaho-IP&L	Wyo-IP&L	FERC	OTHER	NON-UTILITY
Premerger	16,918,876											
Dec 1991 Plant	17,094,202											
Dec 1992 Plant	17,006,589	763,169	12,461,215	3,782,205	0	0	0	0	0	0	0	0
Average												
Dec 1991 Reserve	(7,851,432)											
Dec 1992 Reserve	(8,434,030)											
Average	(8,142,731)	(365,404)	(5,966,412)	(1,810,915)	0	0	0	0	0	0	0	0
Postmerger	4,284,960											
Dec 1991 Plant	3,485,613											
Dec 1992 Plant	3,885,287	174,352	2,846,661	864,074	0	0	0	0	0	0	0	0
Average												
Dec 1991 Reserve	(129,394)											
Dec 1992 Reserve	(240,609)											
Average	(185,002)	(8,302)	(135,556)	(41,144)	0	0	0	0	0	0	0	0
Net Plant	12,564,143	563,814	9,206,108	2,794,221	0	0	0	0	0	0	0	0
Division Net Plant Nuclear Pacific	100.0000%	4.4875%	73.2728%	22.2396%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Division Net Plant Nuclear Utah	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
System Net Nuclear Plant	100.0000%	4.4875%	73.2728%	22.2396%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%

Account 182.22	TOTAL	California	Oregon	Washington	Montana	Wyo-PP&L	Utah	Idaho-IP&L	Wyo-IP&L	FERC	OTHER	NON-UTILITY
Pre-merger	17,094,202	767,100	12,525,412	3,801,690	0	0	0	0	0	0	0	0
(101) CAGW	(8,434,030)	(378,476)	(6,179,855)	(1,875,699)	0	0	0	0	0	0	0	0
Post-merger	3,485,613	156,416	2,554,009	775,188	0	0	0	0	0	0	0	0
(101) CAGW	(240,609)	(10,797)	(178,301)	(53,511)	0	0	0	0	0	0	0	0
(108) CAGW	1,778,549	79,812	1,303,194	395,543	0	0	0	0	0	0	0	0
(107) CAEW	1,975,759	93,575	1,438,728	443,456	0	0	0	0	0	0	0	0
(120) CAGW	7,220,849	324,035	5,290,923	1,605,891	0	0	0	0	0	0	0	0
(226) CAGW	1,472,376	66,073	1,078,652	327,451	0	0	0	0	0	0	0	0
(228) CAGW	3,531,000	158,453	2,567,265	785,282	0	0	0	0	0	0	0	0
(226) SNNP	1,743,025	82,952	1,269,254	391,219	0	0	0	0	0	0	0	0
(228) CAEW												
Total Acct 182.22	29,626,734	1,330,743	21,681,479	6,996,512	0	0	0	0	0	0	0	0
Revised Study	112,680	5,057	82,564	25,060	0	0	0	0	0	0	0	0
(226) SNNP	841,950	44,812	695,919	211,419	0	0	0	0	0	0	0	0
(228) CAEW	1,054,830	49,869	768,483	236,479	0	0	0	0	0	0	0	0
December 1993 Adj												
Adjusted Acct 182.22	30,681,364	1,384,412	22,459,962	6,832,990	0	0	0	0	0	0	0	0
TROJP	100.0000%	4.5253%	73.2039%	22.2708%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%

PacifiCorp
 Washington Results of Operations - December 2011
 AVERAGE OF MONTHLY AVERAGE FACTORS
 CALCULATION OF INTERNAL FACTORS
 Troan Plant Allocator

Account 228.42	TOTAL	California	Oregon	Washington	Montana	Wyo-PP&L	Utah	Idaho-UP&L	Wyo-UP&L	FERC	OTHER	NON-UTILITY
Plant - Premier	7,220,849	324,035	5,290,923	1,605,891	0	0	0	0	0	0	0	0
Postmerger	1,472,376	66,073	1,078,852	327,451	0	0	0	0	0	0	0	0
Storage Facility	1,743,025	82,562	1,269,254	391,219	0	0	0	0	0	0	0	0
Transition Costs	3,531,000	158,453	2,587,265	785,282	0	0	0	0	0	0	0	0
Total Acct 228.42	13,967,250	631,113	10,226,294	3,109,844	0	0	0	0	0	0	0	0
Transition Costs	112,680	5,057	82,564	25,060	0	0	0	0	0	0	0	0
Storage Facility	941,950	44,812	695,919	211,419	0	0	0	0	0	0	0	0
December 1993 Adj	1,054,630	49,699	768,483	236,478	0	0	0	0	0	0	0	0
Adjusted Acct 228.42	15,021,860	680,781	10,994,776	3,346,322	0	0	0	0	0	0	0	0
TROJD	100.0000%	4.5319%	73.1917%	22.2763%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Troan Decommissioning Allocator												

SCHMA	TOTAL	California	Oregon	Washington	Montana	Wyo-PP&L	Utah	Idaho-UP&L	Wyo-UP&L	FERC	OTHER	NON-UTILITY
Amortization Expense:												
Amortization of Limited Term Plant	46,046,214	1,431,995	17,804,103	5,070,540	0	4,587,539	14,470,503	1,807,002	796,743	77,789	0	0
Amortization of Other Electric Plant	0	0	0	0	0	0	0	0	0	0	0	0
Amortization of Plant Acquisitions	5,529,970	0	0	0	0	1,145,265	3,597,832	901,175	250,140	29,557	0	0
Amort of Prop. Losses, Unrecovered Plant, etc.	381,918	7,431	114,545	13,590	0	0	0	0	0	0	246,352	0
Total Amortization Expense:	51,952,102	1,439,426	17,918,648	5,084,130	0	5,732,804	18,068,335	2,308,177	1,046,883	107,346	246,352	0
Schedule M Amortization Factor	100.0000%	2.7707%	34.4907%	9.7862%	0.0000%	11.0348%	34.7788%	4.4429%	2.0151%	0.2066%	0.4742%	0.0000%

SCHMD	TOTAL	California	Oregon	Washington	Montana	Wyo-PP&L	Utah	Idaho-UP&L	Wyo-UP&L	FERC	OTHER	NON-UTILITY
Depreciation Expense:												
Steam	130,792,923	1,126,945	18,401,043	5,585,051	0	21,910,240	68,830,655	9,588,054	4,785,468	565,467	0	0
Nuclear	0	0	0	0	0	0	0	0	0	0	0	0
Hydro	20,965,101	717,699	11,718,776	3,556,862	0	1,030,778	3,238,173	451,075	225,135	26,603	0	0
Other	115,613,863	1,912,868	31,233,808	9,480,029	0	15,132,172	47,537,467	6,621,930	3,305,054	390,537	0	0
Transmission	84,638,037	1,052,619	17,187,169	5,216,388	0	12,684,155	39,849,524	5,550,415	2,770,379	327,386	0	0
Distribution	150,336,410	6,366,636	49,132,306	12,515,157	0	13,708,240	58,684,536	7,158,850	2,770,685	0	0	0
General	36,180,390	697,451	9,421,874	2,947,160	0	5,105,606	14,726,826	2,202,335	1,021,854	67,284	0	0
Mining	0	0	0	0	0	0	0	0	0	0	0	0
Experimental	0	0	0	0	0	0	0	0	0	0	0	0
Postmerger Hydro Step 1 Adjustment	0	0	0	0	0	0	0	0	0	0	0	0
Total Depreciation Expense:	538,526,724	11,864,218	137,094,976	39,300,646	0	69,571,192	232,867,181	31,572,660	14,678,575	1,377,277	0	0
Schedule M Depreciation Factor	100.0000%	2.2031%	25.4574%	7.2878%	0.0000%	12.9188%	43.2415%	5.8628%	2.7628%	0.2557%	0.0000%	0.0000%

TAXDEPR	TOTAL	California	Oregon	Washington	Montana	Wyo-PP&L	Utah	Idaho-UP&L	Wyo-UP&L	FERC	OTHER	NON-UTILITY
Total Schedule M Differences (PowerTax)	1,645,881,324	35,283,637	435,143,123	94,590,201	0	195,791,773	703,028,719	89,615,390	42,414,091	4,701,594	0	45,312,796
Production CAGW	0	0	0	0	0	0	0	0	0	0	0	0
Production CAGE	0	0	0	0	0	0	0	0	0	0	0	0
Production JBG	0	0	0	0	0	0	0	0	0	0	0	0
Acquisition Adjustment, CAGE	0	0	0	0	0	0	0	0	0	0	0	0
Transmission SG	0	0	0	0	0	0	0	0	0	0	0	0
Transmission CAGW	0	0	0	0	0	0	0	0	0	0	0	0
Transmission CAGE	0	0	0	0	0	0	0	0	0	0	0	0
Transmission JBG	0	0	0	0	0	0	0	0	0	0	0	0
Distribution	0	0	0	0	0	0	0	0	0	0	0	0
Mining	0	0	0	0	0	0	0	0	0	0	0	0
General	0	0	0	0	0	0	0	0	0	0	0	0
NUTIL	0	0	0	0	0	0	0	0	0	0	0	0
Total	1,645,881,324	35,283,637	435,143,123	94,590,201	0	195,791,773	703,028,719	89,615,390	42,414,091	4,701,594	0	45,312,796
TAXDEPR Factor	100.0000%	2.1438%	26.4363%	5.7471%	0.0000%	11.8959%	42.7144%	5.4448%	2.5770%	0.2857%	0.0000%	2.7531%

Jim Bridger Plant Allocation:												
West Control Area		96.135%										
East Control Area		3.865%										
Jim Bridger Generation	JBG	4.3140%	70.4406%	21.3801%	0.0000%	0.8013%	2.5174%	0.3507%	0.1750%	0.0207%	0.0000%	0.0000%
Jim Bridger Energy	JBE	4.5531%	70.0945%	21.5773%	0.0000%	0.6417%	2.4510%	0.3648%	0.1891%	0.0189%	0.0000%	0.0000%
Wheeling Revenue - Generation	WRG	0.9870%	16.1155%	4.8913%	0.0000%	16.1727%	50.8064%	7.0773%	3.5323%	0.4174%	0.0000%	0.0000%
Wheeling Revenue - Energy	WRE	1.0417%	16.0157%	4.9365%	0.0000%	16.9869%	49.4666%	7.3619%	3.8180%	0.3748%	0.0000%	0.0000%



Electric Operations Revenue (Actuals)

Twelve Months Ending - December 2011

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account		Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other	Nutil
4117000	LOSS DISP UTIL PLT	CAGE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4117000 Total			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4118000	GAINS-DISP OF ALLOW	SE	\$165	\$3	\$40	\$12	\$24	\$69	\$10	\$5	\$1	\$0	\$0
4118000 Total			\$165	\$3	\$40	\$12	\$24	\$69	\$10	\$5	\$1	\$0	\$0
4211000	GAIN DISPOS PROP	CA	\$4	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4211000	GAIN DISPOS PROP	CAGE	\$27	\$0	\$0	\$0	\$6	\$18	\$2	\$1	\$0	\$0	\$0
4211000	GAIN DISPOS PROP	OR	-\$30	\$0	-\$30	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4211000	GAIN DISPOS PROP	SO	\$508	\$10	\$124	\$35	\$66	\$227	\$31	\$14	\$1	\$0	\$0
4211000 Total			\$509	\$14	\$94	\$35	\$71	\$245	\$33	\$15	\$2	\$0	\$0
4212000	LOSS DISPOS PROP	OR	-\$7	\$0	-\$7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4212000	LOSS DISPOS PROP	SO	-\$25	-\$1	-\$6	-\$2	-\$3	-\$11	-\$1	-\$1	\$0	\$0	\$0
4212000	LOSS DISPOS PROP	WA	-\$5	\$0	\$0	-\$5	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4212000	LOSS DISPOS PROP	WYP	-\$1	\$0	\$0	\$0	-\$1	\$0	\$0	\$0	\$0	\$0	\$0
4212000 Total			-\$37	-\$1	-\$13	-\$6	-\$4	-\$11	-\$1	-\$1	\$0	\$0	\$0
4401000	RESIDENTIAL SALES	CA	\$51,537	\$51,537	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4401000	RESIDENTIAL SALES	IDU	\$68,029	\$0	\$0	\$0	\$0	\$0	\$68,029	\$0	\$0	\$0	\$0
4401000	RESIDENTIAL SALES	OR	\$572,632	\$0	\$572,632	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4401000	RESIDENTIAL SALES	UT	\$605,616	\$0	\$0	\$0	\$0	\$605,616	\$0	\$0	\$0	\$0	\$0
4401000	RESIDENTIAL SALES	WA	\$128,249	\$0	\$0	\$128,249	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4401000	RESIDENTIAL SALES	WYP	\$85,676	\$0	\$0	\$0	\$85,676	\$0	\$0	\$0	\$0	\$0	\$0
4401000	RESIDENTIAL SALES	WYU	\$12,223	\$0	\$0	\$0	\$0	\$0	\$0	\$12,223	\$0	\$0	\$0
4401000 Total			\$1,523,964	\$51,537	\$572,632	\$128,249	\$85,676	\$605,616	\$68,029	\$12,223	\$0	\$0	\$0
4403000	BPA REG BAL-RES	IDU	-\$496	\$0	\$0	\$0	\$0	\$0	-\$496	\$0	\$0	\$0	\$0
4403000	BPA REG BAL-RES	OR	-\$25,544	\$0	-\$25,544	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4403000	BPA REG BAL-RES	WA	-\$7,259	\$0	\$0	-\$7,259	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4403000 Total			-\$33,299	\$0	-\$25,544	-\$7,259	\$0	\$0	-\$496	\$0	\$0	\$0	\$0
4421000	COMMERCIAL SALES	CA	\$33,289	\$33,289	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4421000	COMMERCIAL SALES	IDU	\$35,033	\$0	\$0	\$0	\$0	\$0	\$35,033	\$0	\$0	\$0	\$0
4421000	COMMERCIAL SALES	OR	\$410,895	\$0	\$410,895	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4421000	COMMERCIAL SALES	UT	\$569,331	\$0	\$0	\$0	\$0	\$569,331	\$0	\$0	\$0	\$0	\$0
4421000	COMMERCIAL SALES	WA	\$101,588	\$0	\$0	\$101,588	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4421000	COMMERCIAL SALES	WYP	\$103,278	\$0	\$0	\$0	\$103,278	\$0	\$0	\$0	\$0	\$0	\$0
4421000	COMMERCIAL SALES	WYU	\$14,320	\$0	\$0	\$0	\$0	\$0	\$0	\$14,320	\$0	\$0	\$0
4421000 Total			\$1,267,734	\$33,289	\$410,895	\$101,588	\$103,278	\$569,331	\$35,033	\$14,320	\$0	\$0	\$0
4421200	BPA REG BAL-INDUST	IDU	\$2	\$0	\$0	\$0	\$0	\$0	\$2	\$0	\$0	\$0	\$0
4421200	BPA REG BAL-INDUST	OR	-\$3	\$0	-\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4421200	BPA REG BAL-INDUST	WA	-\$25	\$0	\$0	-\$25	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4421200 Total			-\$26	\$0	-\$3	-\$25	\$0	\$0	\$2	\$0	\$0	\$0	\$0
4421400	BPA REG BAL-IRRIG	IDU	-\$779	\$0	\$0	\$0	\$0	\$0	-\$779	\$0	\$0	\$0	\$0
4421400	BPA REG BAL-IRRIG	OR	-\$602	\$0	-\$602	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4421400	BPA REG BAL-IRRIG	WA	-\$595	\$0	\$0	-\$595	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4421400 Total			-\$1,976	\$0	-\$602	-\$595	\$0	\$0	-\$779	\$0	\$0	\$0	\$0
4421500	BPA REG BAL-COMMRC	IDU	\$2	\$0	\$0	\$0	\$0	\$0	\$2	\$0	\$0	\$0	\$0
4421500	BPA REG BAL-COMMRC	OR	-\$912	\$0	-\$912	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4421500	BPA REG BAL-COMMRC	WA	-\$545	\$0	\$0	-\$545	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4421500 Total			-\$1,454	\$0	-\$912	-\$545	\$0	\$0	\$2	\$0	\$0	\$0	\$0
4422000	IND SLS/EXCL IRRIG	CA	\$3,972	\$3,972	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0



Electric Operations Revenue (Actuals)

Twelve Months Ending - December 2011

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account		Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other	Nutil
4422000	IND SLS/EXCL IRRIG	IDU	\$83,946	\$0	\$0	\$0	\$0	\$0	\$83,946	\$0	\$0	\$0	\$0
4422000	IND SLS/EXCL IRRIG	OR	\$142,446	\$0	\$142,446	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4422000	IND SLS/EXCL IRRIG	UT	\$398,952	\$0	\$0	\$0	\$0	\$398,952	\$0	\$0	\$0	\$0	\$0
4422000	IND SLS/EXCL IRRIG	WA	\$45,046	\$0	\$0	\$45,046	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4422000	IND SLS/EXCL IRRIG	WYP	\$289,743	\$0	\$0	\$0	\$289,743	\$0	\$0	\$0	\$0	\$0	\$0
4422000	IND SLS/EXCL IRRIG	WYU	\$78,667	\$0	\$0	\$0	\$0	\$0	\$0	\$78,667	\$0	\$0	\$0
4422000 Total			\$1,042,773	\$3,972	\$142,446	\$45,046	\$289,743	\$398,952	\$83,946	\$78,667	\$0	\$0	\$0
4423000	INDUST SALES-IRRIG	CA	\$10,237	\$10,237	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4423000	INDUST SALES-IRRIG	IDU	\$43,973	\$0	\$0	\$0	\$0	\$0	\$43,973	\$0	\$0	\$0	\$0
4423000	INDUST SALES-IRRIG	OR	\$16,523	\$0	\$16,523	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4423000	INDUST SALES-IRRIG	UT	\$11,556	\$0	\$0	\$0	\$0	\$11,556	\$0	\$0	\$0	\$0	\$0
4423000	INDUST SALES-IRRIG	WA	\$11,876	\$0	\$0	\$11,876	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4423000	INDUST SALES-IRRIG	WYP	\$1,471	\$0	\$0	\$0	\$1,471	\$0	\$0	\$0	\$0	\$0	\$0
4423000	INDUST SALES-IRRIG	WYU	\$301	\$0	\$0	\$0	\$0	\$0	\$0	\$301	\$0	\$0	\$0
4423000 Total			\$95,937	\$10,237	\$16,523	\$11,876	\$1,471	\$11,556	\$43,973	\$301	\$0	\$0	\$0
4441000	PUB ST/HWY LIGHT	CA	\$434	\$434	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4441000	PUB ST/HWY LIGHT	IDU	\$498	\$0	\$0	\$0	\$0	\$0	\$498	\$0	\$0	\$0	\$0
4441000	PUB ST/HWY LIGHT	OR	\$6,006	\$0	\$6,006	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4441000	PUB ST/HWY LIGHT	UT	\$10,118	\$0	\$0	\$0	\$0	\$10,118	\$0	\$0	\$0	\$0	\$0
4441000	PUB ST/HWY LIGHT	WA	\$1,228	\$0	\$0	\$1,228	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4441000	PUB ST/HWY LIGHT	WYP	\$1,641	\$0	\$0	\$0	\$1,641	\$0	\$0	\$0	\$0	\$0	\$0
4441000	PUB ST/HWY LIGHT	WYU	\$484	\$0	\$0	\$0	\$0	\$0	\$0	\$484	\$0	\$0	\$0
4441000 Total			\$20,410	\$434	\$6,006	\$1,228	\$1,641	\$10,118	\$498	\$484	\$0	\$0	\$0
4451000	OTHER SALES PUBLIC	UT	\$19,306	\$0	\$0	\$0	\$0	\$19,306	\$0	\$0	\$0	\$0	\$0
4451000 Total			\$19,306	\$0	\$0	\$0	\$0	\$19,306	\$0	\$0	\$0	\$0	\$0
4471000	ON-SYS WHOLE-FIRM	FERC	\$7,926	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,926	\$0	\$0
4471000	ON-SYS WHOLE-FIRM	OR	\$1,018	\$0	\$1,018	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4471000	ON-SYS WHOLE-FIRM	WYP	\$22	\$0	\$0	\$0	\$22	\$0	\$0	\$0	\$0	\$0	\$0
4471000 Total			\$8,966	\$0	\$1,018	\$0	\$22	\$0	\$0	\$0	\$7,926	\$0	\$0
447NPC	NET POWER COST	CAGW	\$203,059	\$9,112	\$148,787	\$45,160	\$0	\$0	\$0	\$0	\$0	\$0	\$0
447NPC Total			\$203,059	\$9,112	\$148,787	\$45,160	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4479000	TRANS SRVC	FERC	\$728	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$728	\$0	\$0
4479000	TRANS SRVC	WYP	\$5	\$0	\$0	\$0	\$5	\$0	\$0	\$0	\$0	\$0	\$0
4479000 Total			\$732	\$0	\$0	\$0	\$5	\$0	\$0	\$0	\$728	\$0	\$0
4501000	FORF DISC/INT-RES	CA	\$200	\$200	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4501000	FORF DISC/INT-RES	IDU	\$209	\$0	\$0	\$0	\$0	\$0	\$209	\$0	\$0	\$0	\$0
4501000	FORF DISC/INT-RES	OR	\$2,789	\$0	\$2,789	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4501000	FORF DISC/INT-RES	UT	\$2,089	\$0	\$0	\$0	\$0	\$2,089	\$0	\$0	\$0	\$0	\$0
4501000	FORF DISC/INT-RES	WA	\$495	\$0	\$0	\$495	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4501000	FORF DISC/INT-RES	WYP	\$353	\$0	\$0	\$0	\$353	\$0	\$0	\$0	\$0	\$0	\$0
4501000	FORF DISC/INT-RES	WYU	\$46	\$0	\$0	\$0	\$0	\$0	\$0	\$46	\$0	\$0	\$0
4501000 Total			\$6,182	\$200	\$2,789	\$495	\$353	\$2,089	\$209	\$46	\$0	\$0	\$0
4502000	FORF DISC/INT-COMM	CA	\$55	\$55	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4502000	FORF DISC/INT-COMM	IDU	\$35	\$0	\$0	\$0	\$0	\$0	\$35	\$0	\$0	\$0	\$0
4502000	FORF DISC/INT-COMM	OR	\$589	\$0	\$589	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4502000	FORF DISC/INT-COMM	UT	\$610	\$0	\$0	\$0	\$0	\$610	\$0	\$0	\$0	\$0	\$0
4502000	FORF DISC/INT-COMM	WA	\$111	\$0	\$0	\$111	\$0	\$0	\$0	\$0	\$0	\$0	\$0



Electric Operations Revenue (Actuals)

Twelve Months Ending - December 2011
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account		Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other	Nutil
4502000	FORF DISC/INT-COMM	WYP	\$97	\$0	\$0	\$0	\$97	\$0	\$0	\$0	\$0	\$0	\$0
4502000	FORF DISC/INT-COMM	WYU	\$17	\$0	\$0	\$0	\$0	\$0	\$0	\$17	\$0	\$0	\$0
4502000 Total			\$1,515	\$55	\$589	\$111	\$97	\$610	\$35	\$17	\$0	\$0	\$0
4503000	FORF DISC/INT-IND	CA	\$22	\$22	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4503000	FORF DISC/INT-IND	IDU	\$170	\$0	\$0	\$0	\$0	\$0	\$170	\$0	\$0	\$0	\$0
4503000	FORF DISC/INT-IND	OR	\$124	\$0	\$124	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4503000	FORF DISC/INT-IND	UT	\$194	\$0	\$0	\$0	\$0	\$194	\$0	\$0	\$0	\$0	\$0
4503000	FORF DISC/INT-IND	WA	\$29	\$0	\$0	\$29	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4503000	FORF DISC/INT-IND	WYP	\$53	\$0	\$0	\$0	\$53	\$0	\$0	\$0	\$0	\$0	\$0
4503000	FORF DISC/INT-IND	WYU	\$42	\$0	\$0	\$0	\$0	\$0	\$0	\$42	\$0	\$0	\$0
4503000 Total			\$634	\$22	\$124	\$29	\$53	\$194	\$170	\$42	\$0	\$0	\$0
4504000	GOVT MUNI/ALL OTH	CA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4504000	GOVT MUNI/ALL OTH	IDU	\$2	\$0	\$0	\$0	\$0	\$0	\$2	\$0	\$0	\$0	\$0
4504000	GOVT MUNI/ALL OTH	OR	\$7	\$0	\$7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4504000	GOVT MUNI/ALL OTH	UT	\$90	\$0	\$0	\$0	\$0	\$90	\$0	\$0	\$0	\$0	\$0
4504000	GOVT MUNI/ALL OTH	WA	\$8	\$0	\$0	\$8	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4504000	GOVT MUNI/ALL OTH	WYP	\$7	\$0	\$0	\$0	\$7	\$0	\$0	\$0	\$0	\$0	\$0
4504000	GOVT MUNI/ALL OTH	WYU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4504000 Total			\$116	\$0	\$7	\$8	\$7	\$90	\$2	\$0	\$0	\$0	\$0
4511000	ACCOUNT SERV CHG	CA	\$42	\$42	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4511000	ACCOUNT SERV CHG	IDU	\$96	\$0	\$0	\$0	\$0	\$0	\$96	\$0	\$0	\$0	\$0
4511000	ACCOUNT SERV CHG	OR	\$744	\$0	\$744	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4511000	ACCOUNT SERV CHG	UT	\$2,919	\$0	\$0	\$0	\$0	\$2,919	\$0	\$0	\$0	\$0	\$0
4511000	ACCOUNT SERV CHG	WA	\$158	\$0	\$0	\$158	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4511000	ACCOUNT SERV CHG	WYP	\$171	\$0	\$0	\$0	\$171	\$0	\$0	\$0	\$0	\$0	\$0
4511000	ACCOUNT SERV CHG	WYU	\$25	\$0	\$0	\$0	\$0	\$0	\$0	\$25	\$0	\$0	\$0
4511000 Total			\$4,155	\$42	\$744	\$158	\$171	\$2,919	\$96	\$25	\$0	\$0	\$0
4512000	TAMPER/RECONNECT	CA	\$1	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4512000	TAMPER/RECONNECT	IDU	\$1	\$0	\$0	\$0	\$0	\$0	\$1	\$0	\$0	\$0	\$0
4512000	TAMPER/RECONNECT	OR	\$19	\$0	\$19	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4512000	TAMPER/RECONNECT	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4512000	TAMPER/RECONNECT	UT	\$17	\$0	\$0	\$0	\$0	\$17	\$0	\$0	\$0	\$0	\$0
4512000	TAMPER/RECONNECT	WA	\$4	\$0	\$0	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4512000	TAMPER/RECONNECT	WYP	\$1	\$0	\$0	\$0	\$1	\$0	\$0	\$0	\$0	\$0	\$0
4512000 Total			\$43	\$1	\$19	\$4	\$1	\$17	\$1	\$0	\$0	\$0	\$0
4513000	OTHER	CA	\$14	\$14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4513000	OTHER	IDU	-\$1	\$0	\$0	\$0	\$0	\$0	-\$1	\$0	\$0	\$0	\$0
4513000	OTHER	OR	\$462	\$0	\$462	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4513000	OTHER	SO	\$1	\$0	\$0	\$0	\$0	\$1	\$0	\$0	\$0	\$0	\$0
4513000	OTHER	UT	\$1,113	\$0	\$0	\$0	\$0	\$1,113	\$0	\$0	\$0	\$0	\$0
4513000	OTHER	WA	\$11	\$0	\$0	\$11	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4513000	OTHER	WYP	\$174	\$0	\$0	\$0	\$174	\$0	\$0	\$0	\$0	\$0	\$0
4513000	OTHER	WYU	\$207	\$0	\$0	\$0	\$0	\$0	\$0	\$207	\$0	\$0	\$0
4513000 Total			\$1,981	\$14	\$462	\$11	\$174	\$1,114	-\$1	\$207	\$0	\$0	\$0
4514100	ENERGY FINANSWER	UT	\$19	\$0	\$0	\$0	\$0	\$19	\$0	\$0	\$0	\$0	\$0
4514100	ENERGY FINANSWER	WA	\$1	\$0	\$0	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4514100 Total			\$20	\$0	\$0	\$1	\$0	\$19	\$0	\$0	\$0	\$0	\$0



Electric Operations Revenue (Actuals)
 Twelve Months Ending - December 2011
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other	Nutil
4514400	ENGY FINANSWER LGHT	CA	\$1	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4514400	ENGY FINANSWER LGHT	WA	\$2	\$0	\$0	\$2	\$0	\$0	\$0	\$0	\$0	\$0
4514400 Total			\$3	\$1	\$0	\$2	\$0	\$0	\$0	\$0	\$0	\$0
4514900	ENGY FINNSWR 12000	WYU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4514900 Total			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4530000	SLS WATER & W PWR	CAGE	\$90	\$0	\$0	\$0	\$19	\$58	\$8	\$4	\$0	\$0
4530000	SLS WATER & W PWR	JBG	\$5	\$0	\$4	\$1	\$0	\$0	\$0	\$0	\$0	\$0
4530000 Total			\$95	\$0	\$4	\$1	\$19	\$58	\$8	\$4	\$0	\$0
4541000	RENTS - COMMON	CA	\$549	\$549	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4541000	RENTS - COMMON	CAGE	\$540	\$0	\$0	\$0	\$112	\$352	\$49	\$24	\$3	\$0
4541000	RENTS - COMMON	CAGW	\$752	\$34	\$551	\$167	\$0	\$0	\$0	\$0	\$0	\$0
4541000	RENTS - COMMON	IDU	\$196	\$0	\$0	\$0	\$0	\$196	\$0	\$0	\$0	\$0
4541000	RENTS - COMMON	JBG	\$8	\$0	\$6	\$2	\$0	\$0	\$0	\$0	\$0	\$0
4541000	RENTS - COMMON	OR	\$5,166	\$0	\$5,166	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4541000	RENTS - COMMON	SG	\$1,096	\$18	\$289	\$86	\$143	\$463	\$61	\$31	\$4	\$0
4541000	RENTS - COMMON	SO	\$3,557	\$73	\$867	\$242	\$461	\$1,591	\$215	\$99	\$10	\$0
4541000	RENTS - COMMON	UT	\$3,446	\$0	\$0	\$0	\$0	\$3,446	\$0	\$0	\$0	\$0
4541000	RENTS - COMMON	WA	\$1,090	\$0	\$0	\$1,090	\$0	\$0	\$0	\$0	\$0	\$0
4541000	RENTS - COMMON	WYP	\$381	\$0	\$0	\$0	\$381	\$0	\$0	\$0	\$0	\$0
4541000	RENTS - COMMON	WYU	\$19	\$0	\$0	\$0	\$0	\$0	\$19	\$0	\$0	\$0
4541000 Total			\$16,800	\$674	\$6,879	\$1,588	\$1,096	\$5,852	\$521	\$174	\$16	\$0
4542000	RENTS - NON COMMON	CAGE	\$11	\$0	\$0	\$0	\$2	\$7	\$1	\$0	\$0	\$0
4542000	RENTS - NON COMMON	SO	\$2	\$0	\$0	\$0	\$0	\$1	\$0	\$0	\$0	\$0
4542000	RENTS - NON COMMON	UT	\$4	\$0	\$0	\$0	\$0	\$4	\$0	\$0	\$0	\$0
4542000 Total			\$17	\$0	\$0	\$0	\$3	\$12	\$1	\$1	\$0	\$0
4543000	MCI FOGWIRE REVENUES	CAGE	\$3,353	\$0	\$0	\$0	\$695	\$2,184	\$304	\$152	\$18	\$0
4543000 Total			\$3,353	\$0	\$0	\$0	\$695	\$2,184	\$304	\$152	\$18	\$0
4561100	Other Wheeling Rev	WRG	\$29,421	\$290	\$4,741	\$1,439	\$4,758	\$14,948	\$2,082	\$1,039	\$123	\$0
4561100 Total			\$29,421	\$290	\$4,741	\$1,439	\$4,758	\$14,948	\$2,082	\$1,039	\$123	\$0
4561910	S/T FIRM WHEEL REV	WRG	\$2,025	\$20	\$326	\$99	\$327	\$1,029	\$143	\$72	\$8	\$0
4561910 Total			\$2,025	\$20	\$326	\$99	\$327	\$1,029	\$143	\$72	\$8	\$0
4561920	L/T FIRM WHEEL REV	WRG	\$30,910	\$305	\$4,981	\$1,512	\$4,999	\$15,704	\$2,188	\$1,092	\$129	\$0
4561920 Total			\$30,910	\$305	\$4,981	\$1,512	\$4,999	\$15,704	\$2,188	\$1,092	\$129	\$0
4561930	NON-FIRM WHEEL REV	WRE	\$11,310	\$118	\$1,811	\$558	\$1,921	\$5,595	\$833	\$432	\$42	\$0
4561930 Total			\$11,310	\$118	\$1,811	\$558	\$1,921	\$5,595	\$833	\$432	\$42	\$0
4562100	USE OF FACIL REV	SG	\$16	\$0	\$4	\$1	\$2	\$7	\$1	\$0	\$0	\$0
4562100 Total			\$16	\$0	\$4	\$1	\$2	\$7	\$1	\$0	\$0	\$0
4562200	DSM REVENUES	CA	\$1,786	\$1,786	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4562200	DSM REVENUES	IDU	\$5,357	\$0	\$0	\$0	\$0	\$5,357	\$0	\$0	\$0	\$0
4562200	DSM REVENUES	OR	\$22,317	\$0	\$22,317	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4562200	DSM REVENUES	OTHER	\$169	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$169	\$0
4562200	DSM REVENUES	UT	\$49,303	\$0	\$0	\$0	\$0	\$49,303	\$0	\$0	\$0	\$0
4562200	DSM REVENUES	WA	\$8,884	\$0	\$0	\$8,884	\$0	\$0	\$0	\$0	\$0	\$0
4562200	DSM REVENUES	WYP	\$3,864	\$0	\$0	\$0	\$3,864	\$0	\$0	\$0	\$0	\$0
4562200	DSM REVENUES	WYU	\$24	\$0	\$0	\$0	\$0	\$0	\$24	\$0	\$0	\$0
4562200 Total			\$91,704	\$1,786	\$22,317	\$8,884	\$3,864	\$49,303	\$5,357	\$24	\$0	\$169
4562300	MISC OTHER REV	CAGE	\$19,752	\$0	\$0	\$0	\$4,095	\$12,865	\$1,792	\$894	\$106	\$0



Electric Operations Revenue (Actuals)

Twelve Months Ending - December 2011

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account		Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other	Nutil
4562300	MISC OTHER REV	CAGW	\$7,118	\$319	\$5,215	\$1,583	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4562300	MISC OTHER REV	JBG	\$875	\$38	\$616	\$187	\$7	\$22	\$3	\$2	\$0	\$0	\$0
4562300	MISC OTHER REV	SG	\$17,663	\$287	\$4,064	\$1,394	\$2,303	\$7,466	\$984	\$503	\$62	\$0	\$0
4562300	MISC OTHER REV	UT	\$19	\$0	\$0	\$0	\$0	\$19	\$0	\$0	\$0	\$0	\$0
4562300	MISC OTHER REV	WA	-\$52	\$0	\$0	-\$52	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4562300	MISC OTHER REV	WYP	\$228	\$0	\$0	\$0	\$228	\$0	\$0	\$0	\$0	\$0	\$0
4562300 Total			\$45,602	\$644	\$10,495	\$3,112	\$6,633	\$20,372	\$2,779	\$1,399	\$168	\$0	\$0
4562400	M&S INVENTORY SALES	SO	\$142	\$3	\$35	\$10	\$18	\$64	\$9	\$4	\$0	\$0	\$0
4562400	M&S INVENTORY SALES	UT	\$140	\$0	\$0	\$0	\$0	\$140	\$0	\$0	\$0	\$0	\$0
4562400	M&S INVENTORY SALES	WYP	\$1	\$0	\$0	\$0	\$1	\$0	\$0	\$0	\$0	\$0	\$0
4562400 Total			\$284	\$3	\$35	\$10	\$19	\$204	\$9	\$4	\$0	\$0	\$0
4562500	M&S INV COST OF SALE	UT	-\$262	\$0	\$0	\$0	\$0	-\$262	\$0	\$0	\$0	\$0	\$0
4562500 Total			-\$262	\$0	\$0	\$0	\$0	-\$262	\$0	\$0	\$0	\$0	\$0
4562700	RNW ENRGY CRDT SALES	OTHER	-\$35,599	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$35,599	\$0
4562700	RNW ENRGY CRDT SALES	SG	\$55,777	\$907	\$14,728	\$4,402	\$7,271	\$23,577	\$3,108	\$1,589	\$196	\$0	\$0
4562700 Total			\$20,178	\$907	\$14,728	\$4,402	\$7,271	\$23,577	\$3,108	\$1,589	\$196	-\$35,599	\$0
4569500	BLUE SKY REVENUE	OTHER	\$2,483	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,483	\$0
4569500 Total			\$2,483	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,483	\$0
Grand Total			\$4,415,347	\$113,679	\$1,342,426	\$347,190	\$514,392	\$1,760,818	\$248,096	\$112,337	\$9,357	-\$32,947	\$0



Operations & Maintenance Expense (Actuals)

Twelve Months Ending - December 2011

Allocation Method - Factor 2010 Protocol

(Allocated In Thousands)

Primary Account		Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other	NUll
5000000	OPER SUPV & ENG	CAGE	\$3,102	\$0	\$0	\$0	\$643	\$2,021	\$281	\$140	\$17	\$0	\$0
5000000	OPER SUPV & ENG	CAGW	\$32	\$1	\$23	\$7	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5000000	OPER SUPV & ENG	JBG	\$15,342	\$662	\$10,807	\$3,280	\$123	\$386	\$54	\$27	\$3	\$0	\$0
5000000	OPER SUPV & ENG	SG	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5000000 Total			\$18,478	\$663	\$10,831	\$3,287	\$766	\$2,407	\$335	\$167	\$20	\$0	\$0
5001000	OPER SUPV & ENG	CAGE	\$825	\$0	\$0	\$0	\$171	\$537	\$75	\$37	\$4	\$0	\$0
5001000	OPER SUPV & ENG	JBG	\$89	\$4	\$63	\$19	\$1	\$2	\$0	\$0	\$0	\$0	\$0
5001000	OPER SUPV & ENG	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5001000 Total			\$914	\$4	\$63	\$19	\$172	\$540	\$75	\$38	\$4	\$0	\$0
5010000	FUEL CONSUMED	CAEE	\$109	\$0	\$0	\$0	\$24	\$69	\$10	\$5	\$1	\$0	\$0
5010000	FUEL CONSUMED	SE	\$28	\$0	\$7	\$2	\$4	\$12	\$2	\$1	\$0	\$0	\$0
5010000 Total			\$137	\$0	\$7	\$2	\$28	\$81	\$12	\$6	\$1	\$0	\$0
5012000	FUEL HAND-COAL	CAEE	\$8,197	\$0	\$0	\$0	\$1,785	\$5,198	\$774	\$401	\$39	\$0	\$0
5012000	FUEL HAND-COAL	CAGW	\$1,788	\$80	\$1,310	\$398	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5012000	FUEL HAND-COAL	JBE	-\$751	-\$34	-\$526	-\$182	-\$6	-\$18	-\$3	-\$1	\$0	\$0	\$0
5012000	FUEL HAND-COAL	SE	-\$85	-\$1	-\$21	-\$6	-\$12	-\$36	-\$5	-\$3	\$0	\$0	\$0
5012000 Total			\$9,149	\$45	\$764	\$229	\$1,766	\$5,144	\$768	\$397	\$39	\$0	\$0
5013000	START UP FUEL - GAS	CAEE	\$415	\$0	\$0	\$0	\$90	\$263	\$39	\$20	\$2	\$0	\$0
5013000 Total			\$415	\$0	\$0	\$0	\$90	\$263	\$39	\$20	\$2	\$0	\$0
5014000	FUEL CONSUMED-DIESEL	CAEE	\$48	\$0	\$0	\$0	\$10	\$30	\$5	\$2	\$0	\$0	\$0
5014000 Total			\$48	\$0	\$0	\$0	\$10	\$30	\$5	\$2	\$0	\$0	\$0
5014500	START UP FUEL-DIESEL	CAEE	\$8,061	\$0	\$0	\$0	\$1,755	\$5,112	\$761	\$394	\$39	\$0	\$0
5014500	START UP FUEL-DIESEL	CAEW	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5014500	START UP FUEL-DIESEL	CAGW	\$191	\$9	\$140	\$43	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5014500	START UP FUEL-DIESEL	JBE	\$1,837	\$84	\$1,286	\$396	\$15	\$45	\$7	\$3	\$0	\$0	\$0
5014500	START UP FUEL-DIESEL	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5014500 Total			\$10,090	\$92	\$1,426	\$439	\$1,771	\$5,157	\$768	\$398	\$39	\$0	\$0
5015000	FUEL CONS-RES DISP	CAEE	\$866	\$0	\$0	\$0	\$193	\$562	\$84	\$43	\$4	\$0	\$0
5015000	FUEL CONS-RES DISP	JBE	\$255	\$12	\$179	\$55	\$2	\$6	\$1	\$0	\$0	\$0	\$0
5015000 Total			\$1,142	\$12	\$179	\$55	\$195	\$568	\$85	\$44	\$4	\$0	\$0
5015100	ASH & ASH BYPRD SALE	JBE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5015100 Total			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
501NPC	NET POWER COST	CAEW	\$199,860	\$9,466	\$145,536	\$44,858	\$0	\$0	\$0	\$0	\$0	\$0	\$0
501NPC Total			\$199,860	\$9,466	\$145,536	\$44,858	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5020000	STEAM EXPENSES	CAGE	\$16,764	\$0	\$0	\$0	\$3,476	\$10,919	\$1,521	\$759	\$90	\$0	\$0
5020000	STEAM EXPENSES	CAGW	\$1,011	\$45	\$741	\$225	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5020000	STEAM EXPENSES	JBG	\$3,732	\$161	\$2,629	\$798	\$30	\$94	\$13	\$7	\$1	\$0	\$0
5020000 Total			\$21,507	\$206	\$3,370	\$1,023	\$3,506	\$11,013	\$1,534	\$766	\$90	\$0	\$0
5022000	STM EXP - FLYASH	CAGE	\$1,235	\$0	\$0	\$0	\$256	\$804	\$112	\$56	\$7	\$0	\$0
5022000 Total			\$1,235	\$0	\$0	\$0	\$256	\$804	\$112	\$56	\$7	\$0	\$0
5024000	STM EXP SCRUBBER	CAGE	\$2,421	\$0	\$0	\$0	\$502	\$1,577	\$220	\$110	\$13	\$0	\$0
5024000 Total			\$2,421	\$0	\$0	\$0	\$502	\$1,577	\$220	\$110	\$13	\$0	\$0
5029000	STM EXP - OTHER	CAGE	\$12,975	\$0	\$0	\$0	\$2,690	\$8,451	\$1,177	\$588	\$69	\$0	\$0
5029000 Total			\$12,975	\$0	\$0	\$0	\$2,690	\$8,451	\$1,177	\$588	\$69	\$0	\$0
5050000	ELECTRIC EXPENSES	CAGE	\$4,102	\$0	\$0	\$0	\$851	\$2,672	\$372	\$186	\$22	\$0	\$0
5050000	ELECTRIC EXPENSES	CAGW	\$61	\$3	\$45	\$14	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5050000 Total			\$4,164	\$3	\$45	\$14	\$851	\$2,672	\$372	\$186	\$22	\$0	\$0
5051000	ELEC EXP GENERAL	CAGE	\$11	\$0	\$0	\$0	\$2	\$7	\$1	\$1	\$0	\$0	\$0
5051000	ELEC EXP GENERAL	JBG	\$15	\$1	\$11	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5051000 Total			\$27	\$1	\$11	\$3	\$2	\$8	\$1	\$1	\$0	\$0	\$0
5060000	MISC STEAM PWR EXP	CAGE	\$68,224	\$0	\$0	\$0	\$14,145	\$44,435	\$6,190	\$3,089	\$365	\$0	\$0
5060000	MISC STEAM PWR EXP	CAGW	\$1,290	\$58	\$945	\$287	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5060000	MISC STEAM PWR EXP	JBG	\$10,205	\$440	\$7,188	\$2,182	\$82	\$257	\$36	\$18	\$2	\$0	\$0
5060000 Total			\$79,719	\$498	\$8,134	\$2,469	\$14,226	\$44,692	\$6,226	\$3,107	\$367	\$0	\$0
5061000	MISC STM EXP - CON	CAGE	\$1,241	\$0	\$0	\$0	\$257	\$808	\$113	\$56	\$7	\$0	\$0
5061000	MISC STM EXP - CON	JBG	\$109	\$5	\$77	\$23	\$1	\$3	\$0	\$0	\$0	\$0	\$0
5061000 Total			\$1,349	\$5	\$77	\$23	\$258	\$811	\$113	\$56	\$7	\$0	\$0



Operations & Maintenance Expense (Actuals)

Twelve Months Ending - December 2011

Allocation Method - Factor 2010 Protocol

(Allocated in Thousands)

Primary Account		Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other	Null
5061100	MISC STM EXP PLCLU	CAGE	\$145	\$0	\$0	\$0	\$30	\$94	\$13	\$7	\$1	\$0	\$0
5061100	MISC STM EXP PLCLU	JBG	\$694	\$30	\$489	\$148	\$6	\$17	\$2	\$1	\$0	\$0	\$0
5061100 Total			\$839	\$30	\$489	\$148	\$36	\$112	\$16	\$8	\$1	\$0	\$0
5061200	MISC STM EXP UNMTG	JBG	\$3	\$0	\$2	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5061200 Total			\$3	\$0	\$2	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5061300	MISC STM EXP COMPT	CAGE	\$322	\$0	\$0	\$0	\$67	\$210	\$29	\$15	\$2	\$0	\$0
5061300	MISC STM EXP COMPT	JBG	\$260	\$11	\$183	\$56	\$2	\$7	\$1	\$0	\$0	\$0	\$0
5061300 Total			\$582	\$11	\$183	\$56	\$69	\$216	\$30	\$15	\$2	\$0	\$0
5061400	MISC STM EXP OFFIC	CAGE	\$1,501	\$0	\$0	\$0	\$311	\$977	\$136	\$68	\$8	\$0	\$0
5061400	MISC STM EXP OFFIC	JBG	\$14	\$1	\$10	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5061400 Total			\$1,514	\$1	\$10	\$3	\$311	\$978	\$136	\$68	\$8	\$0	\$0
5061500	MISC STM EXP COMM	CAGE	\$199	\$0	\$0	\$0	\$41	\$130	\$18	\$9	\$1	\$0	\$0
5061500 Total			\$199	\$0	\$0	\$0	\$41	\$130	\$18	\$9	\$1	\$0	\$0
5061600	MISC STM EXP FIRE	CAGE	\$3	\$0	\$0	\$0	\$1	\$2	\$0	\$0	\$0	\$0	\$0
5061600	MISC STM EXP FIRE	JBG	\$28	\$1	\$20	\$6	\$0	\$1	\$0	\$0	\$0	\$0	\$0
5061600 Total			\$31	\$1	\$20	\$6	\$1	\$3	\$0	\$0	\$0	\$0	\$0
5062000	MISC STM - ENVRMNT	CAGE	\$1,505	\$0	\$0	\$0	\$312	\$980	\$137	\$68	\$8	\$0	\$0
5062000	MISC STM - ENVRMNT	JBG	\$18	\$1	\$12	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5062000 Total			\$1,522	\$1	\$12	\$4	\$312	\$981	\$137	\$68	\$8	\$0	\$0
5063000	MISC STEAM JVA CR	CAGE	-\$14,348	\$0	\$0	\$0	-\$2,975	-\$9,345	-\$1,302	-\$650	-\$77	\$0	\$0
5063000	MISC STEAM JVA CR	JBG	-\$24,500	-\$1,057	-\$17,258	-\$5,238	-\$196	-\$617	-\$86	-\$43	-\$5	\$0	\$0
5063000 Total			-\$38,848	-\$1,057	-\$17,258	-\$5,238	-\$3,171	-\$9,962	-\$1,388	-\$693	-\$82	\$0	\$0
5064000	MISC STM EXP RCRT	CAGE	\$7	\$0	\$0	\$0	\$1	\$5	\$1	\$0	\$0	\$0	\$0
5064000 Total			\$7	\$0	\$0	\$0	\$1	\$5	\$1	\$0	\$0	\$0	\$0
5065000	MISC STM EXP - SEC	CAGE	\$329	\$0	\$0	\$0	\$68	\$214	\$30	\$15	\$2	\$0	\$0
5065000	MISC STM EXP - SEC	JBG	\$110	\$5	\$78	\$24	\$1	\$3	\$0	\$0	\$0	\$0	\$0
5065000 Total			\$439	\$5	\$78	\$24	\$69	\$217	\$30	\$15	\$2	\$0	\$0
5066000	MISC STM EXP -SFTY	CAGE	\$1,200	\$0	\$0	\$0	\$249	\$782	\$109	\$54	\$6	\$0	\$0
5066000	MISC STM EXP -SFTY	JBG	\$61	\$3	\$43	\$13	\$0	\$2	\$0	\$0	\$0	\$0	\$0
5066000 Total			\$1,262	\$3	\$43	\$13	\$249	\$783	\$109	\$54	\$6	\$0	\$0
5067000	MISC STM EXP TRNNG	CAGE	\$985	\$0	\$0	\$0	\$204	\$642	\$89	\$45	\$5	\$0	\$0
5067000	MISC STM EXP TRNNG	JBG	\$726	\$31	\$512	\$155	\$6	\$18	\$3	\$1	\$0	\$0	\$0
5067000 Total			\$1,712	\$31	\$512	\$155	\$210	\$660	\$92	\$46	\$5	\$0	\$0
5068000	MISC STM EXP TRAVL	CAGE	\$24	\$0	\$0	\$0	\$5	\$15	\$2	\$1	\$0	\$0	\$0
5068000 Total			\$24	\$0	\$0	\$0	\$5	\$15	\$2	\$1	\$0	\$0	\$0
5069000	MISC STM EXP WTSPY	CAGE	\$171	\$0	\$0	\$0	\$35	\$111	\$16	\$8	\$1	\$0	\$0
5069000 Total			\$171	\$0	\$0	\$0	\$35	\$111	\$16	\$8	\$1	\$0	\$0
5069900	MISC STM EXP MISC	CAGE	\$2,181	\$0	\$0	\$0	\$452	\$1,421	\$198	\$99	\$12	\$0	\$0
5069900 Total			\$2,181	\$0	\$0	\$0	\$452	\$1,421	\$198	\$99	\$12	\$0	\$0
5070000	RENTS (STEAM GEN)	CAGE	\$30	\$0	\$0	\$0	\$6	\$20	\$3	\$1	\$0	\$0	\$0
5070000	RENTS (STEAM GEN)	CAGW	\$20	\$1	\$14	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5070000	RENTS (STEAM GEN)	JBG	\$228	\$10	\$160	\$49	\$2	\$6	\$1	\$0	\$0	\$0	\$0
5070000 Total			\$278	\$11	\$175	\$53	\$8	\$25	\$4	\$2	\$0	\$0	\$0
5100000	MNT SUPERV & ENG	CAGE	\$3,049	\$0	\$0	\$0	\$632	\$1,986	\$277	\$138	\$16	\$0	\$0
5100000	MNT SUPERV & ENG	CAGW	\$242	\$11	\$177	\$54	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5100000	MNT SUPERV & ENG	JBG	\$430	\$19	\$303	\$92	\$3	\$11	\$2	\$1	\$0	\$0	\$0
5100000 Total			\$3,721	\$29	\$480	\$146	\$638	\$1,997	\$278	\$139	\$16	\$0	\$0
5101000	MNTNCE SUPVSN & ENG	CAGE	\$2,644	\$0	\$0	\$0	\$548	\$1,722	\$240	\$120	\$14	\$0	\$0
5101000 Total			\$2,644	\$0	\$0	\$0	\$548	\$1,722	\$240	\$120	\$14	\$0	\$0
5110000	MNT OF STRUCTURES	CAGE	\$1,981	\$0	\$0	\$0	\$411	\$1,290	\$180	\$90	\$11	\$0	\$0
5110000	MNT OF STRUCTURES	CAGW	\$441	\$20	\$323	\$98	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5110000	MNT OF STRUCTURES	JBG	\$563	\$24	\$397	\$120	\$5	\$14	\$2	\$1	\$0	\$0	\$0
5110000 Total			\$2,986	\$44	\$720	\$219	\$415	\$1,305	\$182	\$91	\$11	\$0	\$0
5111000	MNT OF STRUCTURES	CAGE	\$6,336	\$0	\$0	\$0	\$1,314	\$4,126	\$575	\$287	\$34	\$0	\$0
5111000	MNT OF STRUCTURES	JBG	\$213	\$9	\$150	\$46	\$2	\$5	\$1	\$0	\$0	\$0	\$0
5111000 Total			\$6,549	\$9	\$150	\$46	\$1,315	\$4,132	\$576	\$287	\$34	\$0	\$0
5111100	MNT STRCT PMP PLNT	CAGE	\$580	\$0	\$0	\$0	\$120	\$378	\$53	\$26	\$3	\$0	\$0



Operations & Maintenance Expense (Actuals)

Twelve Months Ending - December 2011

Allocation Method - Factor 2010 Protocol

(Allocated in Thousands)

Primary Account		Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other	Nutil
5111100	MNT STRCT PMP PLNT	JBG	\$621	\$27	\$437	\$133	\$5	\$16	\$2	\$1	\$0	\$0	\$0
5111100 Total			\$1,201	\$27	\$437	\$133	\$125	\$393	\$55	\$27	\$3	\$0	\$0
5111200	MNT STRCT WASTE WT	CAGE	\$500	\$0	\$0	\$0	\$104	\$326	\$45	\$23	\$3	\$0	\$0
5111200	MNT STRCT WASTE WT	JBG	\$284	\$12	\$200	\$61	\$2	\$7	\$1	\$0	\$0	\$0	\$0
5111200 Total			\$784	\$12	\$200	\$61	\$106	\$333	\$46	\$23	\$3	\$0	\$0
5112000	STRUCTURAL SYSTEMS	CAGE	\$2,690	\$0	\$0	\$0	\$558	\$1,752	\$244	\$122	\$14	\$0	\$0
5112000	STRUCTURAL SYSTEMS	JBG	\$5,034	\$217	\$3,546	\$1,076	\$40	\$127	\$18	\$9	\$1	\$0	\$0
5112000 Total			\$7,723	\$217	\$3,546	\$1,076	\$598	\$1,878	\$262	\$131	\$15	\$0	\$0
5114000	MNT OF STRCT CATH	CAGE	\$15	\$0	\$0	\$0	\$3	\$10	\$1	\$1	\$0	\$0	\$0
5114000	MNT OF STRCT CATH	JBG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5114000 Total			\$15	\$0	\$0	\$0	\$3	\$10	\$1	\$1	\$0	\$0	\$0
5116000	MNT STRCT DAM RIVR	CAGE	\$599	\$0	\$0	\$0	\$124	\$390	\$54	\$27	\$3	\$0	\$0
5116000 Total			\$599	\$0	\$0	\$0	\$124	\$390	\$54	\$27	\$3	\$0	\$0
5117000	MNT STRCT FIRE PRT	CAGE	\$542	\$0	\$0	\$0	\$112	\$353	\$49	\$25	\$3	\$0	\$0
5117000	MNT STRCT FIRE PRT	JBG	\$463	\$20	\$326	\$99	\$4	\$12	\$2	\$1	\$0	\$0	\$0
5117000 Total			\$1,005	\$20	\$326	\$99	\$116	\$365	\$51	\$25	\$3	\$0	\$0
5118000	MNT STRCT-GROUNDS	CAGE	\$362	\$0	\$0	\$0	\$75	\$235	\$33	\$16	\$2	\$0	\$0
5118000	MNT STRCT-GROUNDS	JBG	\$684	\$29	\$482	\$146	\$5	\$17	\$2	\$1	\$0	\$0	\$0
5118000 Total			\$1,045	\$29	\$482	\$146	\$80	\$253	\$35	\$18	\$2	\$0	\$0
5119000	MNT OF STRCT-HVAC	CAGE	\$1,139	\$0	\$0	\$0	\$236	\$742	\$103	\$52	\$6	\$0	\$0
5119000	MNT OF STRCT-HVAC	JBG	\$402	\$17	\$283	\$86	\$3	\$10	\$1	\$1	\$0	\$0	\$0
5119000 Total			\$1,541	\$17	\$283	\$86	\$239	\$752	\$105	\$52	\$6	\$0	\$0
5119900	MNT OF STRCT-MISC	CAGE	\$148	\$0	\$0	\$0	\$31	\$96	\$13	\$7	\$1	\$0	\$0
5119900 Total			\$148	\$0	\$0	\$0	\$31	\$96	\$13	\$7	\$1	\$0	\$0
5120000	MANT OF BOILR PLNT	CAGE	\$13,578	\$0	\$0	\$0	\$2,815	\$8,843	\$1,232	\$615	\$73	\$0	\$0
5120000	MANT OF BOILR PLNT	CAGW	\$3,191	\$143	\$2,338	\$710	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5120000	MANT OF BOILR PLNT	JBG	\$917	\$35	\$576	\$175	\$7	\$21	\$3	\$1	\$0	\$0	\$0
5120000 Total			\$17,586	\$178	\$2,914	\$884	\$2,822	\$8,864	\$1,235	\$616	\$73	\$0	\$0
5121000	MNT BOILR-AIR HTR	CAGE	\$12,024	\$0	\$0	\$0	\$2,493	\$7,831	\$1,091	\$544	\$64	\$0	\$0
5121000	MNT BOILR-AIR HTR	JBG	\$4,542	\$196	\$3,200	\$971	\$36	\$114	\$16	\$8	\$1	\$0	\$0
5121000 Total			\$16,566	\$196	\$3,200	\$971	\$2,529	\$7,946	\$1,107	\$552	\$65	\$0	\$0
5121100	MNT BOILR-CHEM FD	CAGE	\$131	\$0	\$0	\$0	\$27	\$85	\$12	\$6	\$1	\$0	\$0
5121100	MNT BOILR-CHEM FD	JBG	\$14	\$1	\$10	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5121100 Total			\$146	\$1	\$10	\$3	\$27	\$86	\$12	\$6	\$1	\$0	\$0
5121200	MNT BOILR-CL HANDL	CAGE	\$3,894	\$0	\$0	\$0	\$807	\$2,536	\$353	\$176	\$21	\$0	\$0
5121200	MNT BOILR-CL HANDL	JBG	\$2,062	\$89	\$1,452	\$441	\$17	\$52	\$7	\$4	\$0	\$0	\$0
5121200 Total			\$5,956	\$89	\$1,452	\$441	\$824	\$2,588	\$361	\$180	\$21	\$0	\$0
5121400	MNT BOIL-DEMNERLZ	CAGE	\$514	\$0	\$0	\$0	\$107	\$335	\$47	\$23	\$3	\$0	\$0
5121400	MNT BOIL-DEMNERLZ	JBG	\$101	\$4	\$71	\$22	\$1	\$3	\$0	\$0	\$0	\$0	\$0
5121400 Total			\$615	\$4	\$71	\$22	\$107	\$337	\$47	\$23	\$3	\$0	\$0
5121500	MNT BOIL-EXTRC STM	CAGE	\$381	\$0	\$0	\$0	\$79	\$248	\$35	\$17	\$2	\$0	\$0
5121500	MNT BOIL-EXTRC STM	JBG	\$119	\$5	\$84	\$25	\$1	\$3	\$0	\$0	\$0	\$0	\$0
5121500 Total			\$500	\$5	\$84	\$25	\$80	\$251	\$35	\$17	\$2	\$0	\$0
5121600	MNT BOILR-FLYASH	CAGE	\$1,256	\$0	\$0	\$0	\$260	\$618	\$114	\$57	\$7	\$0	\$0
5121600	MNT BOILR-FLYASH	JBG	\$984	\$42	\$693	\$210	\$8	\$25	\$3	\$2	\$0	\$0	\$0
5121600 Total			\$2,240	\$42	\$693	\$210	\$268	\$643	\$117	\$59	\$7	\$0	\$0
5121700	MNT BOIL-FUEL OIL	CAGE	\$173	\$0	\$0	\$0	\$36	\$113	\$16	\$8	\$1	\$0	\$0
5121700	MNT BOIL-FUEL OIL	JBG	\$200	\$9	\$141	\$43	\$2	\$5	\$1	\$0	\$0	\$0	\$0
5121700 Total			\$373	\$9	\$141	\$43	\$37	\$118	\$16	\$8	\$1	\$0	\$0
5121800	MNT BOIL-FEEDWATR	CAGE	\$4,616	\$0	\$0	\$0	\$957	\$3,007	\$419	\$209	\$25	\$0	\$0
5121800	MNT BOIL-FEEDWATR	JBG	\$1,369	\$59	\$964	\$293	\$11	\$34	\$5	\$2	\$0	\$0	\$0
5121800 Total			\$5,985	\$59	\$964	\$293	\$968	\$3,041	\$424	\$211	\$25	\$0	\$0
5121900	MNT BOIL-FRZ PRTEC	CAGE	\$72	\$0	\$0	\$0	\$15	\$47	\$7	\$3	\$0	\$0	\$0
5121900 Total			\$72	\$0	\$0	\$0	\$15	\$47	\$7	\$3	\$0	\$0	\$0
5122000	MNT BOILR-AUX SYST	CAGE	\$1,319	\$0	\$0	\$0	\$273	\$859	\$120	\$60	\$7	\$0	\$0
5122000	MNT BOILR-AUX SYST	JBG	\$150	\$6	\$106	\$32	\$1	\$4	\$1	\$0	\$0	\$0	\$0
5122000 Total			\$1,469	\$6	\$106	\$32	\$275	\$863	\$120	\$60	\$7	\$0	\$0



Operations & Maintenance Expense (Actuals)

Twelve Months Ending - December 2011

Allocation Method - Factor 2010 Protocol

(Allocated in Thousands)

Primary Account	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other	Nutil
5122100 MNT BOILR-MAIN STM	CAGE	\$2,330	\$0	\$0	\$0	\$483	\$1,518	\$211	\$106	\$12	\$0	\$0
5122100 MNT BOILR-MAIN STM	JBG	\$94	\$4	\$66	\$20	\$1	\$2	\$0	\$0	\$0	\$0	\$0
5122100 Total		\$2,424	\$4	\$66	\$20	\$484	\$1,520	\$212	\$106	\$12	\$0	\$0
5122200 MNT BOIL-PLVRZD CL	CAGE	\$7,908	\$0	\$0	\$0	\$1,639	\$5,149	\$717	\$358	\$42	\$0	\$0
5122200 MNT BOIL-PLVRZD CL	JBG	\$2,668	\$115	\$1,879	\$570	\$21	\$67	\$9	\$5	\$1	\$0	\$0
5122200 Total		\$10,574	\$115	\$1,879	\$570	\$1,661	\$5,217	\$727	\$363	\$43	\$0	\$0
5122300 MNT BOIL-PRECIP/BAG	CAGE	\$2,721	\$0	\$0	\$0	\$564	\$1,772	\$247	\$123	\$15	\$0	\$0
5122300 MNT BOIL-PRECIP/BAG	JBG	\$1,484	\$64	\$1,045	\$317	\$12	\$37	\$5	\$3	\$0	\$0	\$0
5122300 Total		\$4,205	\$64	\$1,045	\$317	\$576	\$1,809	\$252	\$126	\$15	\$0	\$0
5122400 MNT BOIL-PRTRT WTR	CAGE	\$748	\$0	\$0	\$0	\$155	\$487	\$68	\$34	\$4	\$0	\$0
5122400 MNT BOIL-PRTRT WTR	JBG	\$79	\$3	\$56	\$17	\$1	\$2	\$0	\$0	\$0	\$0	\$0
5122400 Total		\$827	\$3	\$56	\$17	\$156	\$489	\$68	\$34	\$4	\$0	\$0
5122500 MNT BOIL-RV OSMSIS	CAGE	\$138	\$0	\$0	\$0	\$29	\$90	\$13	\$6	\$1	\$0	\$0
5122500 MNT BOIL-RV OSMSIS	JBG	\$113	\$5	\$80	\$24	\$1	\$3	\$0	\$0	\$0	\$0	\$0
5122500 Total		\$251	\$5	\$80	\$24	\$29	\$93	\$13	\$6	\$1	\$0	\$0
5122600 MNT BOIL-RHEAT ST	CAGE	\$859	\$0	\$0	\$0	\$178	\$560	\$78	\$39	\$5	\$0	\$0
5122600 MNT BOIL-RHEAT ST	JBG	\$41	\$2	\$29	\$9	\$0	\$1	\$0	\$0	\$0	\$0	\$0
5122600 Total		\$900	\$2	\$29	\$9	\$178	\$561	\$78	\$39	\$5	\$0	\$0
5122800 MNT BOIL-SOOTBLWG	CAGE	\$1,794	\$0	\$0	\$0	\$372	\$1,168	\$163	\$81	\$10	\$0	\$0
5122800 MNT BOIL-SOOTBLWG	JBG	\$901	\$39	\$635	\$193	\$7	\$23	\$3	\$2	\$0	\$0	\$0
5122800 Total		\$2,695	\$39	\$635	\$193	\$379	\$1,191	\$166	\$83	\$10	\$0	\$0
5122900 MNT BOILR-SCRUBBER	CAGE	\$7,561	\$0	\$0	\$0	\$1,568	\$4,924	\$686	\$342	\$40	\$0	\$0
5122900 MNT BOILR-SCRUBBER	JBG	\$2,580	\$111	\$1,817	\$552	\$21	\$65	\$9	\$5	\$1	\$0	\$0
5122900 Total		\$10,140	\$111	\$1,817	\$552	\$1,588	\$4,989	\$695	\$347	\$41	\$0	\$0
5123000 MNT BOILR-BOTM ASH	CAGE	\$2,739	\$0	\$0	\$0	\$568	\$1,784	\$248	\$124	\$15	\$0	\$0
5123000 MNT BOILR-BOTM ASH	JBG	\$2,228	\$96	\$1,568	\$476	\$18	\$56	\$8	\$4	\$0	\$0	\$0
5123000 Total		\$4,965	\$96	\$1,568	\$476	\$586	\$1,840	\$256	\$128	\$15	\$0	\$0
5123100 MNT BOIL-WTR TRTMT	CAGE	\$652	\$0	\$0	\$0	\$135	\$424	\$59	\$30	\$3	\$0	\$0
5123100 MNT BOIL-WTR TRTMT	JBG	\$652	\$0	\$0	\$0	\$135	\$424	\$59	\$30	\$3	\$0	\$0
5123100 Total		\$1,304	\$0	\$0	\$0	\$270	\$848	\$118	\$60	\$6	\$0	\$0
5123200 MNT BOIL-CNTL SUPT	CAGE	\$651	\$0	\$0	\$0	\$135	\$424	\$59	\$29	\$3	\$0	\$0
5123200 MNT BOIL-CNTL SUPT	JBG	\$454	\$20	\$320	\$97	\$4	\$11	\$2	\$1	\$0	\$0	\$0
5123200 Total		\$1,105	\$20	\$320	\$97	\$139	\$435	\$61	\$30	\$4	\$0	\$0
5123300 MAINT GEO GATH SYS	CAGE	\$88	\$0	\$0	\$0	\$18	\$58	\$8	\$4	\$0	\$0	\$0
5123300 MAINT GEO GATH SYS	JBG	\$88	\$0	\$0	\$0	\$18	\$58	\$8	\$4	\$0	\$0	\$0
5123300 Total		\$176	\$0	\$0	\$0	\$36	\$116	\$16	\$8	\$0	\$0	\$0
5123400 MAINT OF BOILERS	CAGE	\$1,402	\$0	\$0	\$0	\$291	\$913	\$127	\$63	\$8	\$0	\$0
5123400 MAINT OF BOILERS	JBG	\$597	\$26	\$421	\$128	\$5	\$15	\$2	\$1	\$0	\$0	\$0
5123400 Total		\$1,999	\$26	\$421	\$128	\$296	\$928	\$129	\$65	\$8	\$0	\$0
5124000 MNT BOILR-CONTROLS	CAGE	\$741	\$0	\$0	\$0	\$154	\$483	\$67	\$34	\$4	\$0	\$0
5124000 MNT BOILR-CONTROLS	JBG	\$269	\$12	\$189	\$57	\$2	\$7	\$1	\$0	\$0	\$0	\$0
5124000 Total		\$1,010	\$12	\$189	\$57	\$156	\$489	\$68	\$34	\$4	\$0	\$0
5125000 MNT BOILER-DRAFT	CAGE	\$3,995	\$0	\$0	\$0	\$828	\$2,602	\$362	\$181	\$21	\$0	\$0
5125000 MNT BOILER-DRAFT	JBG	\$1,549	\$67	\$1,091	\$331	\$12	\$39	\$5	\$3	\$0	\$0	\$0
5125000 Total		\$5,544	\$67	\$1,091	\$331	\$941	\$2,641	\$368	\$184	\$22	\$0	\$0
5126000 MNT BOILR-FIRESIDE	CAGE	\$1,155	\$0	\$0	\$0	\$240	\$752	\$105	\$52	\$6	\$0	\$0
5126000 MNT BOILR-FIRESIDE	JBG	\$70	\$3	\$49	\$15	\$1	\$2	\$0	\$0	\$0	\$0	\$0
5126000 Total		\$1,225	\$3	\$49	\$15	\$240	\$754	\$105	\$52	\$6	\$0	\$0
5127000 MNT BLR-BEARNG WTR	CAGE	\$129	\$0	\$0	\$0	\$27	\$84	\$12	\$6	\$1	\$0	\$0
5127000 MNT BLR-BEARNG WTR	JBG	\$80	\$3	\$56	\$17	\$1	\$2	\$0	\$0	\$0	\$0	\$0
5127000 Total		\$209	\$3	\$56	\$17	\$27	\$86	\$12	\$6	\$1	\$0	\$0
5128000 MNT BOILR WTR/STMD	CAGE	\$4,579	\$0	\$0	\$0	\$949	\$2,982	\$415	\$207	\$24	\$0	\$0
5128000 MNT BOILR WTR/STMD	JBG	\$2,235	\$96	\$1,575	\$478	\$18	\$56	\$8	\$4	\$0	\$0	\$0
5128000 Total		\$6,814	\$96	\$1,575	\$478	\$967	\$3,038	\$423	\$211	\$25	\$0	\$0
5129000 MNT BOIL-COMP AIR	CAGE	\$784	\$0	\$0	\$0	\$162	\$510	\$71	\$35	\$4	\$0	\$0
5129000 MNT BOIL-COMP AIR	JBG	\$784	\$0	\$0	\$0	\$162	\$510	\$71	\$35	\$4	\$0	\$0
5129000 Total		\$1,568	\$0	\$0	\$0	\$324	\$1,020	\$142	\$70	\$8	\$0	\$0
5129900 MAINT BOILER-MISC	CAGE	\$1,156	\$0	\$0	\$0	\$240	\$753	\$105	\$52	\$6	\$0	\$0
5129900 MAINT BOILER-MISC	JBG	\$53	\$2	\$37	\$11	\$0	\$1	\$0	\$0	\$0	\$0	\$0
5129900 Total		\$1,208	\$2	\$37	\$11	\$240	\$754	\$105	\$52	\$6	\$0	\$0



Operations & Maintenance Expense (Actuals)
 Twelve Months Ending - December 2011
 Allocation Method - Factor 2010 Protocol
 (Allocated in Thousands)

Primary Account	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other	Nutil
5130000	MAINT ELEC PLANT	CAGE	\$3,308	\$0	\$0	\$0	\$686	\$2,154	\$300	\$150	\$18	\$0
5130000	MAINT ELEC PLANT	CAGW	\$392	\$18	\$287	\$87	\$0	\$0	\$0	\$0	\$0	\$0
5130000	MAINT ELEC PLANT	JBG	\$411	\$18	\$290	\$88	\$3	\$10	\$1	\$1	\$0	\$0
5130000 Total			\$4,111	\$35	\$577	\$175	\$689	\$2,165	\$302	\$151	\$18	\$0
5131000	MAINT ELEC AC	CAGE	\$15,570	\$0	\$0	\$0	\$3,228	\$10,141	\$1,413	\$705	\$83	\$0
5131000	MAINT ELEC AC	JBG	\$4,147	\$179	\$2,921	\$887	\$33	\$104	\$15	\$7	\$1	\$0
5131000 Total			\$19,717	\$179	\$2,921	\$887	\$3,261	\$10,245	\$1,427	\$712	\$84	\$0
5131100	MAINT/LUBE-OIL SYS	CAGE	\$406	\$0	\$0	\$0	\$84	\$265	\$37	\$18	\$2	\$0
5131100	MAINT/LUBE-OIL SYS	JBG	\$273	\$12	\$192	\$58	\$2	\$7	\$1	\$0	\$0	\$0
5131100 Total			\$679	\$12	\$192	\$58	\$86	\$271	\$38	\$19	\$2	\$0
5131300	MAINT/PREVENT ROUT	CAGE	\$12	\$0	\$0	\$0	\$2	\$8	\$1	\$1	\$0	\$0
5131300 Total			\$12	\$0	\$0	\$0	\$2	\$8	\$1	\$1	\$0	\$0
5131400	MAINT/MAIN TURBINE	CAGE	\$5,531	\$0	\$0	\$0	\$1,147	\$3,602	\$502	\$250	\$30	\$0
5131400	MAINT/MAIN TURBINE	JBG	\$1,144	\$49	\$806	\$245	\$9	\$29	\$4	\$2	\$0	\$0
5131400 Total			\$6,675	\$49	\$806	\$245	\$1,156	\$3,631	\$506	\$252	\$30	\$0
5132000	MAINT ALARMS/INFO	CAGE	\$1,043	\$0	\$0	\$0	\$216	\$679	\$95	\$47	\$6	\$0
5132000	MAINT ALARMS/INFO	JBG	\$214	\$9	\$151	\$46	\$2	\$5	\$1	\$0	\$0	\$0
5132000 Total			\$1,256	\$9	\$151	\$46	\$218	\$685	\$95	\$48	\$6	\$0
5133000	MAINT/AIR-COOL-CON	CAGE	\$336	\$0	\$0	\$0	\$70	\$219	\$31	\$15	\$2	\$0
5133000 Total			\$336	\$0	\$0	\$0	\$70	\$219	\$31	\$15	\$2	\$0
5134000	MAINT/COMPNT COOL	CAGE	\$96	\$0	\$0	\$0	\$20	\$63	\$9	\$4	\$1	\$0
5134000	MAINT/COMPNT COOL	JBG	\$114	\$5	\$81	\$24	\$1	\$3	\$0	\$0	\$0	\$0
5134000 Total			\$211	\$5	\$81	\$24	\$21	\$66	\$9	\$5	\$1	\$0
5135000	MAINT/COMPNT AUXIL	CAGE	\$1,089	\$0	\$0	\$0	\$226	\$709	\$99	\$49	\$6	\$0
5135000	MAINT/COMPNT AUXIL	JBG	\$336	\$15	\$237	\$72	\$3	\$8	\$1	\$1	\$0	\$0
5135000 Total			\$1,426	\$15	\$237	\$72	\$229	\$718	\$100	\$50	\$6	\$0
5137000	MAINT-COOLING TOWR	CAGE	\$1,797	\$0	\$0	\$0	\$372	\$1,170	\$163	\$81	\$10	\$0
5137000	MAINT-COOLING TOWR	JBG	\$598	\$26	\$421	\$128	\$5	\$15	\$2	\$1	\$0	\$0
5137000 Total			\$2,394	\$26	\$421	\$128	\$377	\$1,185	\$165	\$82	\$10	\$0
5138000	MAINT-CIRCUL WATER	CAGE	\$1,318	\$0	\$0	\$0	\$273	\$958	\$120	\$60	\$7	\$0
5138000	MAINT-CIRCUL WATER	JBG	\$937	\$40	\$660	\$200	\$8	\$24	\$3	\$2	\$0	\$0
5138000 Total			\$2,255	\$40	\$660	\$200	\$281	\$882	\$123	\$61	\$7	\$0
5139000	MAINT-ELECT - DC	CAGE	\$190	\$0	\$0	\$0	\$39	\$124	\$17	\$9	\$1	\$0
5139000	MAINT-ELECT - DC	JBG	\$118	\$5	\$83	\$25	\$1	\$3	\$0	\$0	\$0	\$0
5139000 Total			\$308	\$5	\$83	\$25	\$40	\$127	\$18	\$9	\$1	\$0
5139900	MNT ELEC PLT-MISC	CAGE	\$518	\$0	\$0	\$0	\$107	\$337	\$47	\$23	\$3	\$0
5139900 Total			\$518	\$0	\$0	\$0	\$107	\$337	\$47	\$23	\$3	\$0
5140000	MAINT MISC STM PLN	CAGE	\$3,769	\$0	\$0	\$0	\$781	\$2,455	\$342	\$171	\$20	\$0
5140000	MAINT MISC STM PLN	CAGW	\$427	\$19	\$313	\$95	\$0	\$0	\$0	\$0	\$0	\$0
5140000	MAINT MISC STM PLN	JBG	\$1,529	\$66	\$1,077	\$327	\$12	\$39	\$5	\$3	\$0	\$0
5140000 Total			\$5,726	\$85	\$1,390	\$422	\$794	\$2,493	\$347	\$173	\$20	\$0
5141000	MISC STM-COMP AIR	CAGE	\$2,489	\$0	\$0	\$0	\$516	\$1,621	\$226	\$113	\$13	\$0
5141000	MISC STM-COMP AIR	JBG	\$606	\$26	\$427	\$130	\$5	\$15	\$2	\$1	\$0	\$0
5141000 Total			\$3,096	\$26	\$427	\$130	\$521	\$1,637	\$228	\$114	\$13	\$0
5142000	MISC STM PLT-CONSU	CAGE	\$1	\$0	\$0	\$0	\$0	\$1	\$0	\$0	\$0	\$0
5142000 Total			\$1	\$0	\$0	\$0	\$0	\$1	\$0	\$0	\$0	\$0
5144000	MISC STM PLNT-LAB	CAGE	\$185	\$0	\$0	\$0	\$38	\$120	\$17	\$8	\$1	\$0
5144000	MISC STM PLNT-LAB	JBG	\$184	\$8	\$129	\$39	\$1	\$5	\$1	\$0	\$0	\$0
5144000 Total			\$368	\$8	\$129	\$39	\$40	\$125	\$17	\$9	\$1	\$0
5145000	MAINT MISC-SM TOOL	CAGE	\$240	\$0	\$0	\$0	\$50	\$156	\$22	\$11	\$1	\$0
5145000	MAINT MISC-SM TOOL	JBG	\$65	\$3	\$46	\$14	\$1	\$2	\$0	\$0	\$0	\$0
5145000 Total			\$305	\$3	\$46	\$14	\$50	\$158	\$22	\$11	\$1	\$0
5146000	MAINT/PAGING SYS	CAGE	\$155	\$0	\$0	\$0	\$32	\$101	\$14	\$7	\$1	\$0
5146000	MAINT/PAGING SYS	JBG	\$66	\$3	\$47	\$14	\$1	\$2	\$0	\$0	\$0	\$0
5146000 Total			\$221	\$3	\$47	\$14	\$33	\$103	\$14	\$7	\$1	\$0
5147000	MAINT/PLANT EQUIP	CAGE	\$1,626	\$0	\$0	\$0	\$337	\$1,059	\$147	\$74	\$9	\$0
5147000	MAINT/PLANT EQUIP	JBG	\$792	\$34	\$558	\$169	\$6	\$20	\$3	\$1	\$0	\$0



Operations & Maintenance Expense (Actuals)

Twelve Months Ending - December 2011

Allocation Method - Factor 2010 Protocol

(Allocated in Thousands)

Primary Account		Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other	Nutl
5147000 Total			\$2,418	\$34	\$558	\$169	\$343	\$1,079	\$150	\$75	\$9	\$0	\$0
5148000	MAINT/PLT-VEHICLES	CAGE	\$693	\$0	\$0	\$0	\$144	\$451	\$63	\$31	\$4	\$0	\$0
5148000	MAINT/PLT-VEHICLES	JBG	\$319	\$14	\$225	\$68	\$3	\$8	\$1	\$1	\$0	\$0	\$0
5148000 Total			\$1,012	\$14	\$225	\$68	\$146	\$459	\$64	\$32	\$4	\$0	\$0
5149000	MAINT MISC-OTHER	CAGE	\$161	\$0	\$0	\$0	\$33	\$105	\$15	\$7	\$1	\$0	\$0
5149000	MAINT MISC-OTHER	JBG	\$12	\$0	\$8	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5149000 Total			\$172	\$0	\$8	\$2	\$33	\$105	\$15	\$7	\$1	\$0	\$0
5350000	OPER SUPERV & ENG	CAGE	-\$941	\$0	\$0	\$0	-\$195	-\$613	-\$85	-\$43	-\$5	\$0	\$0
5350000	OPER SUPERV & ENG	CAGW	\$4,728	\$212	\$3,465	\$1,052	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5350000 Total			\$3,787	\$212	\$3,465	\$1,052	-\$195	-\$613	-\$85	-\$43	-\$5	\$0	\$0
5360000	WATER FOR POWER	CAGE	\$2	\$0	\$0	\$0	\$0	\$2	\$0	\$0	\$0	\$0	\$0
5360000	WATER FOR POWER	CAGW	\$255	\$11	\$187	\$57	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5360000 Total			\$258	\$11	\$187	\$57	\$0	\$2	\$0	\$0	\$0	\$0	\$0
5370000	HYDRAULIC EXPENSES	CAGW	\$2,387	\$107	\$1,749	\$531	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5370000 Total			\$2,387	\$107	\$1,749	\$531	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5371000	HYDRO/FISH & WILD	CAGE	-\$41	\$0	\$0	\$0	-\$8	-\$26	-\$4	-\$2	\$0	\$0	\$0
5371000	HYDRO/FISH & WILD	CAGW	\$60	\$3	\$44	\$13	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5371000 Total			\$19	\$3	\$44	\$13	-\$8	-\$26	-\$4	-\$2	\$0	\$0	\$0
5372000	HYDRO/HATCHERY EXP	CAGW	-\$7	\$0	-\$5	-\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5372000 Total			-\$7	\$0	-\$5	-\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5374000	HYDRO/OTH REC FAC	CAGE	\$29	\$0	\$0	\$0	\$6	\$19	\$3	\$1	\$0	\$0	\$0
5374000	HYDRO/OTH REC FAC	CAGW	\$276	\$12	\$202	\$61	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5374000 Total			\$305	\$12	\$202	\$61	\$6	\$19	\$3	\$1	\$0	\$0	\$0
5379000	HYDRO EXPENSE-OTH	CAGE	\$289	\$0	\$0	\$0	\$60	\$188	\$26	\$13	\$2	\$0	\$0
5379000	HYDRO EXPENSE-OTH	CAGW	\$703	\$32	\$515	\$156	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5379000 Total			\$992	\$32	\$515	\$156	\$60	\$188	\$26	\$13	\$2	\$0	\$0
5390000	MSC HYD PWR GEN EX	CAGE	\$7,522	\$0	\$0	\$0	\$1,559	\$4,899	\$682	\$341	\$40	\$0	\$0
5390000	MSC HYD PWR GEN EX	CAGW	\$16,879	\$757	\$12,368	\$3,754	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5390000 Total			\$24,401	\$757	\$12,368	\$3,754	\$1,559	\$4,899	\$682	\$341	\$40	\$0	\$0
5400000	RENTS (HYDRO GEN)	CAGE	\$8	\$0	\$0	\$0	\$2	\$6	\$1	\$0	\$0	\$0	\$0
5400000	RENTS (HYDRO GEN)	CAGW	-\$413	-\$19	-\$303	-\$92	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5400000 Total			-\$405	-\$19	-\$303	-\$92	\$2	\$6	\$1	\$0	\$0	\$0	\$0
5410000	MNT SUPERV & ENG	CAGW	\$2	\$0	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5410000 Total			\$2	\$0	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5420000	MAINT OF STRUCTURE	CAGE	\$171	\$0	\$0	\$0	\$35	\$112	\$16	\$8	\$1	\$0	\$0
5420000	MAINT OF STRUCTURE	CAGW	\$859	\$39	\$629	\$191	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5420000 Total			\$1,030	\$39	\$629	\$191	\$35	\$112	\$16	\$8	\$1	\$0	\$0
5430000	MNT DAMS & WTR SYS	CAGE	\$779	\$0	\$0	\$0	\$162	\$508	\$71	\$35	\$4	\$0	\$0
5430000	MNT DAMS & WTR SYS	CAGW	\$1,651	\$74	\$1,210	\$367	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5430000 Total			\$2,430	\$74	\$1,210	\$367	\$162	\$508	\$71	\$35	\$4	\$0	\$0
5440000	MAINT OF ELEC PLNT	CAGE	\$169	\$0	\$0	\$0	\$35	\$110	\$15	\$8	\$1	\$0	\$0
5440000 Total			\$169	\$0	\$0	\$0	\$35	\$110	\$15	\$8	\$1	\$0	\$0
5441000	PRIME MOVERS & GEN	CAGE	\$186	\$0	\$0	\$0	\$39	\$121	\$17	\$8	\$1	\$0	\$0
5441000	PRIME MOVERS & GEN	CAGW	\$1,075	\$48	\$787	\$239	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5441000 Total			\$1,260	\$48	\$787	\$239	\$39	\$121	\$17	\$8	\$1	\$0	\$0
5442000	ACCESS ELEC EQUIP	CAGE	\$116	\$0	\$0	\$0	\$24	\$76	\$11	\$5	\$1	\$0	\$0
5442000	ACCESS ELEC EQUIP	CAGW	\$1,008	\$45	\$739	\$224	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5442000 Total			\$1,125	\$45	\$739	\$224	\$24	\$76	\$11	\$5	\$1	\$0	\$0
5450000	MNT MISC HYDRO PLT	CAGW	\$128	\$6	\$94	\$28	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5450000 Total			\$128	\$6	\$94	\$28	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5451000	MNT-FISH/WILDLIFE	CAGW	\$308	\$14	\$226	\$68	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5451000 Total			\$308	\$14	\$226	\$68	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5454000	MAINT-OTH REC FAC	CAGE	\$15	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5454000	MAINT-OTH REC FAC	CAGW	\$15	\$1	\$11	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5454000 Total			\$15	\$1	\$11	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5455000	MAINT-RDS/TRAIL/BR	CAGE	\$399	\$0	\$0	\$0	\$83	\$260	\$36	\$18	\$2	\$0	\$0
5455000	MAINT-RDS/TRAIL/BR	CAGW	\$580	\$26	\$425	\$129	\$0	\$0	\$0	\$0	\$0	\$0	\$0



Operations & Maintenance Expense (Actuals)

Twelve Months Ending - December 2011

Allocation Method - Factor 2010 Protocol

(Allocated in Thousands)

Primary Account		Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other	Nutll
5455000 Total			\$979	\$26	\$425	\$129	\$83	\$280	\$36	\$18	\$2	\$0	\$0
5459000	MAINT HYDRO-OTHER	CAGE	\$418	\$0	\$0	\$0	\$87	\$272	\$38	\$19	\$2	\$0	\$0
5459000	MAINT HYDRO-OTHER	CAGW	\$1,113	\$50	\$816	\$248	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5459000 Total			\$1,531	\$50	\$816	\$248	\$87	\$272	\$38	\$19	\$2	\$0	\$0
5460000	OPER SUPERV & ENG	CAGE	\$300	\$0	\$0	\$0	\$62	\$195	\$27	\$14	\$2	\$0	\$0
5460000	OPER SUPERV & ENG	CAGW	\$130	\$6	\$95	\$29	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5460000 Total			\$430	\$6	\$95	\$29	\$62	\$195	\$27	\$14	\$2	\$0	\$0
547NPC	NET POWER COST	CAEW	\$67,748	\$3,209	\$49,333	\$15,206	\$0	\$0	\$0	\$0	\$0	\$0	\$0
547NPC Total			\$67,748	\$3,209	\$49,333	\$15,206	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5480000	GENERATION EXP	CAGE	\$6,740	\$0	\$0	\$0	\$1,397	\$4,390	\$612	\$305	\$36	\$0	\$0
5480000	GENERATION EXP	CAGW	\$8,628	\$387	\$6,322	\$1,919	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5480000 Total			\$15,368	\$387	\$6,322	\$1,919	\$1,397	\$4,390	\$612	\$305	\$36	\$0	\$0
5490000	MIS OTH PWR GEN EX	CAGE	\$9,338	\$0	\$0	\$0	\$1,936	\$6,082	\$847	\$423	\$50	\$0	\$0
5490000	MIS OTH PWR GEN EX	CAGW	\$10,034	\$450	\$7,353	\$2,232	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5490000	MIS OTH PWR GEN EX	SG	\$1,917	\$31	\$506	\$151	\$250	\$810	\$107	\$55	\$7	\$0	\$0
5490000 Total			\$21,290	\$481	\$7,859	\$2,383	\$2,186	\$6,892	\$954	\$477	\$57	\$0	\$0
5500000	RENTS (OTHER GEN)	CAGE	\$1,932	\$0	\$0	\$0	\$401	\$1,258	\$175	\$87	\$10	\$0	\$0
5500000	RENTS (OTHER GEN)	CAGW	\$2,316	\$104	\$1,697	\$515	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5500000	RENTS (OTHER GEN)	SG	\$6	\$0	\$2	\$0	\$1	\$2	\$0	\$0	\$0	\$0	\$0
5500000 Total			\$4,254	\$104	\$1,698	\$516	\$401	\$1,261	\$176	\$88	\$10	\$0	\$0
5520000	MAINT OF STRUCTURE	CAGE	\$2,936	\$0	\$0	\$0	\$609	\$1,912	\$266	\$133	\$16	\$0	\$0
5520000	MAINT OF STRUCTURE	CAGW	\$3	\$0	\$2	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5520000 Total			\$2,939	\$0	\$2	\$1	\$609	\$1,912	\$266	\$133	\$16	\$0	\$0
5530000	MNT GEN & ELEC PLT	CAGE	\$8,642	\$0	\$0	\$0	\$1,792	\$5,629	\$784	\$391	\$46	\$0	\$0
5530000	MNT GEN & ELEC PLT	CAGW	\$2,276	\$102	\$1,668	\$506	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5530000	MNT GEN & ELEC PLT	JBG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5530000 Total			\$10,919	\$102	\$1,668	\$506	\$1,792	\$5,629	\$784	\$391	\$46	\$0	\$0
5540000	MNT MSC OTH PWR GN	CAGE	\$3,197	\$0	\$0	\$0	\$663	\$2,082	\$290	\$145	\$17	\$0	\$0
5540000	MNT MSC OTH PWR GN	CAGW	\$1,582	\$71	\$1,159	\$352	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5540000 Total			\$4,780	\$71	\$1,159	\$352	\$663	\$2,082	\$290	\$145	\$17	\$0	\$0
5546000	MISC PLANT EQUIP	CAGE	\$4	\$0	\$0	\$0	\$1	\$3	\$0	\$0	\$0	\$0	\$0
5546000 Total			\$4	\$0	\$0	\$0	\$1	\$3	\$0	\$0	\$0	\$0	\$0
5550000	PURCHASED POWER	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5550000 Total			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5551100	REG BILL OR-(PACF)	OR	-\$27,061	\$0	-\$27,061	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5551100 Total			-\$27,061	\$0	-\$27,061	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5551200	REG BILL-WA (PACF)	WA	-\$8,423	\$0	\$0	-\$8,423	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5551200 Total			-\$8,423	\$0	\$0	-\$8,423	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5551330	REG BILL-ID (UTAH)	IDU	-\$1,271	\$0	\$0	\$0	\$0	\$0	-\$1,271	\$0	\$0	\$0	\$0
5551330 Total			-\$1,271	\$0	\$0	\$0	\$0	\$0	-\$1,271	\$0	\$0	\$0	\$0
555NPC	NET POWER COST	CAGW	\$345,786	\$15,517	\$253,367	\$76,902	\$0	\$0	\$0	\$0	\$0	\$0	\$0
555NPC	NET POWER COST	CAEW	\$13,328	\$631	\$9,706	\$2,992	\$0	\$0	\$0	\$0	\$0	\$0	\$0
555NPC	NET POWER COST	WA	\$2,758	\$0	\$0	\$2,758	\$0	\$0	\$0	\$0	\$0	\$0	\$0
555NPC Total			\$361,873	\$16,148	\$263,073	\$82,651	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5560000	SYS CTRL & LD DISP	SG	\$1,744	\$28	\$461	\$138	\$227	\$737	\$97	\$50	\$6	\$0	\$0
5560000 Total			\$1,744	\$28	\$461	\$138	\$227	\$737	\$97	\$50	\$6	\$0	\$0
5570000	OTHER EXPENSES	CAGE	\$13,732	\$0	\$0	\$0	\$2,847	\$8,944	\$1,246	\$622	\$73	\$0	\$0
5570000	OTHER EXPENSES	CAGW	\$153	\$7	\$112	\$34	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5570000	OTHER EXPENSES	JBE	\$4,306	\$196	\$3,014	\$929	\$36	\$106	\$16	\$8	\$1	\$0	\$0
5570000	OTHER EXPENSES	JBG	\$2,085	\$90	\$1,468	\$446	\$17	\$52	\$7	\$4	\$0	\$0	\$0
5570000	OTHER EXPENSES	SG	\$43,174	\$702	\$11,400	\$3,407	\$5,628	\$18,249	\$2,406	\$1,230	\$152	\$0	\$0
5570000 Total			\$63,449	\$995	\$15,994	\$4,816	\$8,528	\$27,351	\$3,675	\$1,863	\$227	\$0	\$0
5578000	OTH EXP-CHOLLA REG	CAGE	\$1,122	\$0	\$0	\$0	\$233	\$731	\$102	\$51	\$6	\$0	\$0
5578000	OTH EXP-CHOLLA REG	IDU	-\$33	\$0	\$0	\$0	\$0	\$0	-\$33	\$0	\$0	\$0	\$0
5578000	OTH EXP-CHOLLA REG	OR	-\$54	\$0	-\$54	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5578000	OTH EXP-CHOLLA REG	WA	-\$97	\$0	\$0	-\$97	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5578000 Total			\$939	\$0	-\$54	-\$97	\$233	\$731	\$69	\$51	\$6	\$0	\$0



Operations & Maintenance Expense (Actuals)

Twelve Months Ending - December 2011

Allocation Method - Factor 2010 Protocol

(Allocated in Thousands)

Primary Account		Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other	Nutli
5600000	OPER SUPERV & ENG	CAGE	\$852	\$0	\$0	\$0	\$177	\$555	\$77	\$39	\$5	\$0	\$0
5600000	OPER SUPERV & ENG	CAGW	\$700	\$31	\$513	\$156	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5600000	OPER SUPERV & ENG	SG	\$4,137	\$67	\$1,092	\$326	\$539	\$1,749	\$231	\$118	\$15	\$0	\$0
5600000 Total			\$5,690	\$99	\$1,606	\$482	\$716	\$2,304	\$308	\$156	\$19	\$0	\$0
5610000	LOAD DISPATCHING	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5610000 Total			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5612000	LD - MONITOR & OPER	CAGW	\$20	\$1	\$14	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5612000	LD - MONITOR & OPER	SG	\$7,774	\$126	\$2,053	\$613	\$1,014	\$3,286	\$433	\$221	\$27	\$0	\$0
5612000 Total			\$7,794	\$127	\$2,067	\$618	\$1,014	\$3,286	\$433	\$221	\$27	\$0	\$0
5615000	REL PLAN & STDS DEV	CAGE	\$984	\$0	\$0	\$0	\$204	\$641	\$89	\$45	\$5	\$0	\$0
5615000 Total			\$984	\$0	\$0	\$0	\$204	\$641	\$89	\$45	\$5	\$0	\$0
5616000	TRANS SVC STUDIES	SG	\$207	\$3	\$55	\$16	\$27	\$87	\$12	\$6	\$1	\$0	\$0
5616000 Total			\$207	\$3	\$55	\$16	\$27	\$87	\$12	\$6	\$1	\$0	\$0
5617000	GEN INTERCNCCT STUD	SG	\$763	\$12	\$202	\$60	\$99	\$323	\$43	\$22	\$3	\$0	\$0
5617000 Total			\$763	\$12	\$202	\$60	\$99	\$323	\$43	\$22	\$3	\$0	\$0
5620000	STATION EXP(TRANS)	CAGE	\$1,127	\$0	\$0	\$0	\$234	\$734	\$102	\$51	\$6	\$0	\$0
5620000	STATION EXP(TRANS)	CAGW	\$463	\$21	\$339	\$103	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5620000	STATION EXP(TRANS)	JBG	\$20	\$1	\$14	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5620000	STATION EXP(TRANS)	SG	\$1,038	\$17	\$274	\$82	\$135	\$439	\$58	\$30	\$4	\$0	\$0
5620000 Total			\$2,647	\$39	\$627	\$189	\$369	\$1,173	\$160	\$81	\$10	\$0	\$0
5630000	OVERHEAD LINE EXP	CAGE	\$236	\$0	\$0	\$0	\$49	\$154	\$21	\$11	\$1	\$0	\$0
5630000	OVERHEAD LINE EXP	CAGW	\$22	\$1	\$16	\$5	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5630000	OVERHEAD LINE EXP	SG	\$1	\$0	\$0	\$0	\$0	\$1	\$0	\$0	\$0	\$0	\$0
5630000 Total			\$259	\$1	\$16	\$5	\$49	\$154	\$21	\$11	\$1	\$0	\$0
5640000	UNDERGRND LINE EXP	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5640000 Total			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
565NPC	NET POWER COST	CAGW	\$96,671	\$4,338	\$70,834	\$21,499	\$0	\$0	\$0	\$0	\$0	\$0	\$0
565NPC Total			\$96,671	\$4,338	\$70,834	\$21,499	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5660000	MISC TRANS EXPENSE	CAGE	\$284	\$0	\$0	\$0	\$59	\$185	\$26	\$13	\$2	\$0	\$0
5660000	MISC TRANS EXPENSE	CAGW	\$176	\$8	\$129	\$39	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5660000	MISC TRANS EXPENSE	JBG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5660000	MISC TRANS EXPENSE	SG	\$3,108	\$51	\$821	\$245	\$405	\$1,314	\$173	\$89	\$11	\$0	\$0
5660000 Total			\$3,569	\$58	\$950	\$285	\$464	\$1,499	\$199	\$101	\$12	\$0	\$0
5670000	RENTS-TRANSMISSION	CAGE	\$1,563	\$0	\$0	\$0	\$324	\$1,018	\$142	\$71	\$8	\$0	\$0
5670000	RENTS-TRANSMISSION	CAGW	\$987	\$44	\$723	\$219	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5670000	RENTS-TRANSMISSION	SG	-\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5670000 Total			\$2,550	\$44	\$723	\$219	\$324	\$1,018	\$142	\$71	\$8	\$0	\$0
5680000	MNT SUPERV & ENG	CAGE	\$389	\$0	\$0	\$0	\$81	\$253	\$35	\$18	\$2	\$0	\$0
5680000	MNT SUPERV & ENG	CAGW	\$492	\$22	\$360	\$109	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5680000	MNT SUPERV & ENG	SG	\$1,180	\$19	\$312	\$93	\$154	\$499	\$66	\$34	\$4	\$0	\$0
5680000 Total			\$2,061	\$41	\$672	\$202	\$234	\$752	\$101	\$51	\$6	\$0	\$0
5690000	MAINT OF STRUCTURE	CAGW	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5690000 Total			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5691000	MAINT-COMP HW TRANS	SG	\$103	\$2	\$27	\$8	\$13	\$44	\$6	\$3	\$0	\$0	\$0
5691000 Total			\$103	\$2	\$27	\$8	\$13	\$44	\$6	\$3	\$0	\$0	\$0
5692000	MAINT-COMP SW TRANS	SG	\$1,119	\$18	\$296	\$88	\$146	\$473	\$62	\$32	\$4	\$0	\$0
5692000 Total			\$1,119	\$18	\$296	\$88	\$146	\$473	\$62	\$32	\$4	\$0	\$0
5693000	MAINT-COM EQP TRANS	CAGE	\$70	\$0	\$0	\$0	\$15	\$46	\$6	\$3	\$0	\$0	\$0
5693000	MAINT-COM EQP TRANS	CAGW	\$3	\$0	\$2	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5693000	MAINT-COM EQP TRANS	SG	\$3,283	\$53	\$867	\$259	\$428	\$1,388	\$183	\$94	\$12	\$0	\$0
5693000 Total			\$3,356	\$54	\$869	\$260	\$442	\$1,433	\$189	\$97	\$12	\$0	\$0
5700000	MAINT STATION EQIP	CAGE	\$6,961	\$0	\$0	\$0	\$1,443	\$4,534	\$632	\$315	\$37	\$0	\$0
5700000	MAINT STATION EQIP	CAGW	\$3,625	\$163	\$2,656	\$806	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5700000	MAINT STATION EQIP	JBG	\$233	\$10	\$164	\$50	\$2	\$6	\$1	\$0	\$0	\$0	\$0
5700000	MAINT STATION EQIP	SG	\$412	\$7	\$109	\$33	\$54	\$174	\$23	\$12	\$1	\$0	\$0
5700000 Total			\$11,231	\$179	\$2,929	\$889	\$1,499	\$4,714	\$655	\$327	\$39	\$0	\$0
5710000	MAINT OVHD LINES	CAGE	\$11,570	\$0	\$0	\$0	\$2,399	\$7,536	\$1,050	\$524	\$62	\$0	\$0



Operations & Maintenance Expense (Actuals)
 Twelve Months Ending - December 2011
 Allocation Method - Factor 2010 Protocol
 (Allocated in Thousands)

Primary Account	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other	Nutil
5710000	MAINT OVHD LINES	CAGW	\$10,736	\$482	\$7,866	\$2,388	\$0	\$0	\$0	\$0	\$0	\$0
5710000	MAINT OVHD LINES	JBG		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5710000	MAINT OVHD LINES	SG	\$64	\$1	\$17	\$5	\$8	\$27	\$4	\$2	\$0	\$0
5710000 Total			\$22,370	\$483	\$7,883	\$2,393	\$2,407	\$7,563	\$1,053	\$526	\$62	\$0
5720000	MNT UNDERGRD LINES	CAGE	\$16	\$0	\$0	\$0	\$3	\$10	\$1	\$1	\$0	\$0
5720000	MNT UNDERGRD LINES	CAGW	\$154	\$7	\$113	\$34	\$0	\$0	\$0	\$0	\$0	\$0
5720000	MNT UNDERGRD LINES	SG		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5720000 Total			\$170	\$7	\$113	\$34	\$3	\$10	\$1	\$1	\$0	\$0
5730000	MNT MSC TRANS PLNT	SG	\$1,607	\$26	\$424	\$127	\$210	\$679	\$90	\$46	\$6	\$0
5730000 Total			\$1,607	\$26	\$424	\$127	\$210	\$679	\$90	\$46	\$6	\$0
5800000	OPER SUPERV & ENG	CA	\$34	\$34	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5800000	OPER SUPERV & ENG	IDU	\$-36	\$0	\$0	\$0	\$0	\$0	\$-36	\$0	\$0	\$0
5800000	OPER SUPERV & ENG	OR	\$35	\$0	\$35	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5800000	OPER SUPERV & ENG	SNPD	\$14,770	\$521	\$4,084	\$969	\$1,244	\$7,006	\$687	\$260	\$0	\$0
5800000	OPER SUPERV & ENG	UT	\$43	\$0	\$0	\$0	\$0	\$43	\$0	\$0	\$0	\$0
5800000	OPER SUPERV & ENG	WA	\$30	\$0	\$0	\$30	\$0	\$0	\$0	\$0	\$0	\$0
5800000	OPER SUPERV & ENG	WYP	\$-11	\$0	\$0	\$0	\$-11	\$0	\$0	\$0	\$0	\$0
5800000 Total			\$14,865	\$555	\$4,119	\$999	\$1,234	\$7,048	\$651	\$260	\$0	\$0
5810000	LOAD DISPATCHING	SNPD	\$13,254	\$468	\$3,664	\$870	\$1,116	\$6,287	\$616	\$233	\$0	\$0
5810000 Total			\$13,254	\$468	\$3,664	\$870	\$1,116	\$6,287	\$616	\$233	\$0	\$0
5820000	STATION EXP(DIST)	CA	\$64	\$64	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5820000	STATION EXP(DIST)	IDU	\$292	\$0	\$0	\$0	\$0	\$292	\$0	\$0	\$0	\$0
5820000	STATION EXP(DIST)	OR	\$1,254	\$0	\$1,254	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5820000	STATION EXP(DIST)	SNPD	\$39	\$1	\$11	\$3	\$3	\$18	\$2	\$1	\$0	\$0
5820000	STATION EXP(DIST)	UT	\$1,666	\$0	\$0	\$0	\$0	\$1,666	\$0	\$0	\$0	\$0
5820000	STATION EXP(DIST)	WA	\$260	\$0	\$0	\$260	\$0	\$0	\$0	\$0	\$0	\$0
5820000	STATION EXP(DIST)	WYP	\$631	\$0	\$0	\$0	\$631	\$0	\$0	\$0	\$0	\$0
5820000 Total			\$4,207	\$66	\$1,265	\$263	\$634	\$1,685	\$294	\$1	\$0	\$0
5830000	OVHD LINE EXPENSES	CA	\$431	\$431	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5830000	OVHD LINE EXPENSES	IDU	\$270	\$0	\$0	\$0	\$0	\$270	\$0	\$0	\$0	\$0
5830000	OVHD LINE EXPENSES	OR	\$3,107	\$0	\$3,107	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5830000	OVHD LINE EXPENSES	SNPD	\$21	\$1	\$6	\$1	\$2	\$10	\$1	\$0	\$0	\$0
5830000	OVHD LINE EXPENSES	UT	\$1,912	\$0	\$0	\$0	\$0	\$1,912	\$0	\$0	\$0	\$0
5830000	OVHD LINE EXPENSES	WA	\$435	\$0	\$0	\$435	\$0	\$0	\$0	\$0	\$0	\$0
5830000	OVHD LINE EXPENSES	WYP	\$255	\$0	\$0	\$0	\$255	\$0	\$0	\$0	\$0	\$0
5830000	OVHD LINE EXPENSES	WYU	\$193	\$0	\$0	\$0	\$0	\$0	\$193	\$0	\$0	\$0
5830000 Total			\$6,624	\$431	\$3,113	\$437	\$257	\$1,922	\$271	\$193	\$0	\$0
5840000	UDRGRND LINE EXP	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5840000	UDRGRND LINE EXP	SNPD	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5840000	UDRGRND LINE EXP	UT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5840000 Total			\$1	\$0	\$0	\$0	\$0	\$1	\$0	\$0	\$0	\$0
5850000	STRT LGHT-SGNL SYS	SNPD	\$231	\$8	\$64	\$15	\$19	\$110	\$11	\$4	\$0	\$0
5850000 Total			\$231	\$8	\$64	\$15	\$19	\$110	\$11	\$4	\$0	\$0
5860000	METER EXPENSES	CA	\$243	\$243	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5860000	METER EXPENSES	IDU	\$371	\$0	\$0	\$0	\$0	\$371	\$0	\$0	\$0	\$0
5860000	METER EXPENSES	OR	\$3,087	\$0	\$3,087	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5860000	METER EXPENSES	SNPD	\$1,667	\$59	\$461	\$109	\$140	\$791	\$78	\$29	\$0	\$0
5860000	METER EXPENSES	UT	\$1,436	\$0	\$0	\$0	\$0	\$1,436	\$0	\$0	\$0	\$0
5860000	METER EXPENSES	WA	\$543	\$0	\$0	\$543	\$0	\$0	\$0	\$0	\$0	\$0
5860000	METER EXPENSES	WYP	\$567	\$0	\$0	\$0	\$567	\$0	\$0	\$0	\$0	\$0
5860000	METER EXPENSES	WYU	\$64	\$0	\$0	\$0	\$0	\$0	\$64	\$0	\$0	\$0
5860000 Total			\$7,979	\$302	\$3,548	\$653	\$707	\$2,227	\$448	\$93	\$0	\$0
5870000	CUST INSTL EXPENSE	CA	\$651	\$651	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5870000	CUST INSTL EXPENSE	IDU	\$386	\$0	\$0	\$0	\$0	\$386	\$0	\$0	\$0	\$0
5870000	CUST INSTL EXPENSE	OR	\$4,633	\$0	\$4,633	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5870000	CUST INSTL EXPENSE	UT	\$5,706	\$0	\$0	\$0	\$0	\$5,706	\$0	\$0	\$0	\$0
5870000	CUST INSTL EXPENSE	WA	\$991	\$0	\$0	\$991	\$0	\$0	\$0	\$0	\$0	\$0



Operations & Maintenance Expense (Actuals)

Twelve Months Ending - December 2011

Allocation Method - Factor 2010 Protocol

(Allocated in Thousands)

Primary Account		Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other	Nutli
5870000	CUST INSTL EXPENSE	WYP	\$861	\$0	\$0	\$0	\$861	\$0	\$0	\$0	\$0	\$0	\$0
5870000	CUST INSTL EXPENSE	WYU	\$70	\$0	\$0	\$0	\$0	\$0	\$0	\$70	\$0	\$0	\$0
5870000 Total			\$13,298	\$651	\$4,633	\$991	\$861	\$5,706	\$386	\$70	\$0	\$0	\$0
5880000	MSC DISTR EXPENSES	CA	\$46	\$46	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5880000	MSC DISTR EXPENSES	IDU	\$48	\$0	\$0	\$0	\$0	\$0	\$48	\$0	\$0	\$0	\$0
5880000	MSC DISTR EXPENSES	OR	\$246	\$0	\$246	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5880000	MSC DISTR EXPENSES	SNPD	\$3,644	\$129	\$1,007	\$239	\$307	\$1,728	\$169	\$64	\$0	\$0	\$0
5880000	MSC DISTR EXPENSES	UT	\$1,251	\$0	\$0	\$0	\$0	\$1,251	\$0	\$0	\$0	\$0	\$0
5880000	MSC DISTR EXPENSES	WA	\$87	\$0	\$0	\$87	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5880000	MSC DISTR EXPENSES	WYP	\$168	\$0	\$0	\$0	\$168	\$0	\$0	\$0	\$0	\$0	\$0
5880000	MSC DISTR EXPENSES	WYU	-\$37	\$0	\$0	\$0	\$0	\$0	\$0	-\$37	\$0	\$0	\$0
5880000 Total			\$5,452	\$174	\$1,253	\$326	\$475	\$2,979	\$218	\$27	\$0	\$0	\$0
5890000	RENTS-DISTRIBUTION	CA	\$81	\$81	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5890000	RENTS-DISTRIBUTION	IDU	\$23	\$0	\$0	\$0	\$0	\$0	\$23	\$0	\$0	\$0	\$0
5890000	RENTS-DISTRIBUTION	OR	\$1,655	\$0	\$1,655	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5890000	RENTS-DISTRIBUTION	SNPD	\$56	\$2	\$15	\$4	\$5	\$26	\$3	\$1	\$0	\$0	\$0
5890000	RENTS-DISTRIBUTION	UT	\$585	\$0	\$0	\$0	\$0	\$585	\$0	\$0	\$0	\$0	\$0
5890000	RENTS-DISTRIBUTION	WA	\$113	\$0	\$0	\$113	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5890000	RENTS-DISTRIBUTION	WYP	\$343	\$0	\$0	\$0	\$343	\$0	\$0	\$0	\$0	\$0	\$0
5890000	RENTS-DISTRIBUTION	WYU	\$156	\$0	\$0	\$0	\$0	\$0	\$0	\$156	\$0	\$0	\$0
5890000 Total			\$3,012	\$83	\$1,670	\$117	\$347	\$612	\$25	\$157	\$0	\$0	\$0
5900000	MAINT SUPERV & ENG	CA	\$35	\$35	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5900000	MAINT SUPERV & ENG	IDU	\$41	\$0	\$0	\$0	\$0	\$0	\$41	\$0	\$0	\$0	\$0
5900000	MAINT SUPERV & ENG	OR	\$346	\$0	\$346	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5900000	MAINT SUPERV & ENG	SNPD	\$3,516	\$124	\$972	\$231	\$296	\$1,668	\$164	\$62	\$0	\$0	\$0
5900000	MAINT SUPERV & ENG	UT	\$370	\$0	\$0	\$0	\$0	\$370	\$0	\$0	\$0	\$0	\$0
5900000	MAINT SUPERV & ENG	WA	\$9	\$0	\$0	\$9	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5900000	MAINT SUPERV & ENG	WYP	\$107	\$0	\$0	\$0	\$107	\$0	\$0	\$0	\$0	\$0	\$0
5900000 Total			\$4,425	\$159	\$1,318	\$239	\$403	\$2,038	\$205	\$62	\$0	\$0	\$0
5910000	MAINT OF STRUCTURE	CA	\$52	\$52	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5910000	MAINT OF STRUCTURE	IDU	\$88	\$0	\$0	\$0	\$0	\$0	\$88	\$0	\$0	\$0	\$0
5910000	MAINT OF STRUCTURE	OR	\$938	\$0	\$938	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5910000	MAINT OF STRUCTURE	SNPD	\$136	\$5	\$38	\$9	\$11	\$64	\$6	\$2	\$0	\$0	\$0
5910000	MAINT OF STRUCTURE	UT	\$814	\$0	\$0	\$0	\$0	\$814	\$0	\$0	\$0	\$0	\$0
5910000	MAINT OF STRUCTURE	WA	\$161	\$0	\$0	\$161	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5910000	MAINT OF STRUCTURE	WYP	\$189	\$0	\$0	\$0	\$189	\$0	\$0	\$0	\$0	\$0	\$0
5910000	MAINT OF STRUCTURE	WYU	\$99	\$0	\$0	\$0	\$0	\$0	\$0	\$99	\$0	\$0	\$0
5910000 Total			\$2,476	\$57	\$976	\$170	\$200	\$879	\$94	\$101	\$0	\$0	\$0
5920000	MAINT STAT EQUIP	CA	\$411	\$411	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5920000	MAINT STAT EQUIP	IDU	\$872	\$0	\$0	\$0	\$0	\$0	\$872	\$0	\$0	\$0	\$0
5920000	MAINT STAT EQUIP	MT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5920000	MAINT STAT EQUIP	OR	\$3,730	\$0	\$3,730	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5920000	MAINT STAT EQUIP	SNPD	\$1,915	\$68	\$529	\$126	\$161	\$908	\$89	\$34	\$0	\$0	\$0
5920000	MAINT STAT EQUIP	UT	\$4,986	\$0	\$0	\$0	\$0	\$4,986	\$0	\$0	\$0	\$0	\$0
5920000	MAINT STAT EQUIP	WA	\$687	\$0	\$0	\$687	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5920000	MAINT STAT EQUIP	WYP	\$1,731	\$0	\$0	\$0	\$1,731	\$0	\$0	\$0	\$0	\$0	\$0
5920000	MAINT STAT EQUIP	WYU	-\$1	\$0	\$0	\$0	\$0	\$0	\$0	-\$1	\$0	\$0	\$0
5920000 Total			\$14,330	\$478	\$4,260	\$813	\$1,892	\$5,894	\$961	\$33	\$0	\$0	\$0
5930000	MAINT OVHD LINES	CA	\$5,751	\$5,751	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5930000	MAINT OVHD LINES	IDU	\$6,042	\$0	\$0	\$0	\$0	\$0	\$6,042	\$0	\$0	\$0	\$0
5930000	MAINT OVHD LINES	OR	\$27,663	\$0	\$27,663	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5930000	MAINT OVHD LINES	SNPD	\$1,193	\$42	\$330	\$78	\$100	\$566	\$55	\$21	\$0	\$0	\$0
5930000	MAINT OVHD LINES	UT	\$35,288	\$0	\$0	\$0	\$0	\$35,288	\$0	\$0	\$0	\$0	\$0
5930000	MAINT OVHD LINES	WA	\$4,170	\$0	\$0	\$4,170	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5930000	MAINT OVHD LINES	WYP	\$8,484	\$0	\$0	\$0	\$8,484	\$0	\$0	\$0	\$0	\$0	\$0
5930000	MAINT OVHD LINES	WYU	\$1,397	\$0	\$0	\$0	\$0	\$0	\$0	\$1,397	\$0	\$0	\$0
5930000 Total			\$89,988	\$5,793	\$27,993	\$4,248	\$8,585	\$35,853	\$6,098	\$1,418	\$0	\$0	\$0



Operations & Maintenance Expense (Actuals)

Twelve Months Ending - December 2011

Allocation Method - Factor 2010 Protocol

(Allocated in Thousands)

Primary Account		Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other	Nutli
5931000	MAINT O/H LINES-LB P	CA	\$76	-\$76	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5931000	MAINT O/H LINES-LB P	IDU	\$48	\$0	\$0	\$0	\$0	\$0	\$48	\$0	\$0	\$0	\$0
5931000	MAINT O/H LINES-LB P	OR	-\$498	\$0	-\$498	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5931000	MAINT O/H LINES-LB P	UT	\$613	\$0	\$0	\$0	\$0	\$613	\$0	\$0	\$0	\$0	\$0
5931000	MAINT O/H LINES-LB P	WA	-\$127	\$0	\$0	-\$127	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5931000	MAINT O/H LINES-LB P	WYP	-\$55	\$0	\$0	\$0	-\$55	\$0	\$0	\$0	\$0	\$0	\$0
5931000 Total			-\$96	-\$76	-\$498	-\$127	-\$55	\$613	\$48	\$0	\$0	\$0	\$0
5940000	MAINT UDGRND LINES	CA	\$522	\$522	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5940000	MAINT UDGRND LINES	IDU	\$755	\$0	\$0	\$0	\$0	\$0	\$755	\$0	\$0	\$0	\$0
5940000	MAINT UDGRND LINES	OR	\$5,863	\$0	\$5,863	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5940000	MAINT UDGRND LINES	SNPD	\$2	\$0	\$1	\$0	\$0	\$1	\$0	\$0	\$0	\$0	\$0
5940000	MAINT UDGRND LINES	UT	\$12,310	\$0	\$0	\$0	\$0	\$12,310	\$0	\$0	\$0	\$0	\$0
5940000	MAINT UDGRND LINES	WA	\$1,144	\$0	\$0	\$1,144	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5940000	MAINT UDGRND LINES	WYP	\$1,829	\$0	\$0	\$0	\$1,829	\$0	\$0	\$0	\$0	\$0	\$0
5940000	MAINT UDGRND LINES	WYU	\$225	\$0	\$0	\$0	\$0	\$0	\$225	\$0	\$0	\$0	\$0
5940000 Total			\$22,650	\$522	\$5,864	\$1,144	\$1,829	\$12,311	\$755	\$225	\$0	\$0	\$0
5950000	MAINT LINE TRNSFRM	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5950000	MAINT LINE TRNSFRM	SNPD	\$894	\$32	\$247	\$59	\$75	\$424	\$42	\$16	\$0	\$0	\$0
5950000 Total			\$894	\$32	\$247	\$59	\$75	\$424	\$42	\$16	\$0	\$0	\$0
5960000	MNT STR LGHT-SIG S	CA	\$116	\$116	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5960000	MNT STR LGHT-SIG S	IDU	\$179	\$0	\$0	\$0	\$0	\$0	\$179	\$0	\$0	\$0	\$0
5960000	MNT STR LGHT-SIG S	OR	\$1,251	\$0	\$1,251	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5960000	MNT STR LGHT-SIG S	UT	\$1,900	\$0	\$0	\$0	\$0	\$1,900	\$0	\$0	\$0	\$0	\$0
5960000	MNT STR LGHT-SIG S	WA	\$186	\$0	\$0	\$186	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5960000	MNT STR LGHT-SIG S	WYP	\$336	\$0	\$0	\$0	\$336	\$0	\$0	\$0	\$0	\$0	\$0
5960000	MNT STR LGHT-SIG S	WYU	\$108	\$0	\$0	\$0	\$0	\$0	\$108	\$0	\$0	\$0	\$0
5960000 Total			\$4,076	\$116	\$1,251	\$186	\$336	\$1,900	\$179	\$108	\$0	\$0	\$0
5970000	MNT OF METERS	CA	\$74	\$74	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5970000	MNT OF METERS	IDU	\$373	\$0	\$0	\$0	\$0	\$0	\$373	\$0	\$0	\$0	\$0
5970000	MNT OF METERS	OR	\$1,144	\$0	\$1,144	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5970000	MNT OF METERS	SNPD	\$880	\$31	\$243	\$58	\$74	\$417	\$41	\$15	\$0	\$0	\$0
5970000	MNT OF METERS	UT	\$2,156	\$0	\$0	\$0	\$0	\$2,156	\$0	\$0	\$0	\$0	\$0
5970000	MNT OF METERS	WA	\$435	\$0	\$0	\$435	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5970000	MNT OF METERS	WYP	\$492	\$0	\$0	\$0	\$492	\$0	\$0	\$0	\$0	\$0	\$0
5970000	MNT OF METERS	WYU	\$95	\$0	\$0	\$0	\$0	\$0	\$95	\$0	\$0	\$0	\$0
5970000 Total			\$5,647	\$105	\$1,387	\$493	\$566	\$2,573	\$413	\$110	\$0	\$0	\$0
5980000	MNT MISC DIST PLNT	CA	\$175	\$175	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5980000	MNT MISC DIST PLNT	IDU	\$45	\$0	\$0	\$0	\$0	\$0	\$45	\$0	\$0	\$0	\$0
5980000	MNT MISC DIST PLNT	OR	\$503	\$0	\$503	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5980000	MNT MISC DIST PLNT	SNPD	-\$549	-\$19	-\$152	-\$36	-\$46	-\$260	-\$26	-\$10	\$0	\$0	\$0
5980000	MNT MISC DIST PLNT	UT	\$1,183	\$0	\$0	\$0	\$0	\$1,183	\$0	\$0	\$0	\$0	\$0
5980000	MNT MISC DIST PLNT	WA	\$25	\$0	\$0	\$25	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5980000	MNT MISC DIST PLNT	WYP	\$404	\$0	\$0	\$0	\$404	\$0	\$0	\$0	\$0	\$0	\$0
5980000	MNT MISC DIST PLNT	WYU	\$1	\$0	\$0	\$0	\$0	\$0	\$1	\$0	\$0	\$0	\$0
5980000 Total			\$1,787	\$155	\$351	-\$11	\$358	\$923	\$20	-\$8	\$0	\$0	\$0
7071000	LBR CLR - RMP	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7071000 Total			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7072000	LBR CLR - PACPWR	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7072000 Total			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9010000	SUPRV (CUST ACCT)	CN	\$2,929	\$73	\$892	\$204	\$193	\$1,430	\$113	\$25	\$0	\$0	\$0
9010000	SUPRV (CUST ACCT)	OR	\$1	\$0	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9010000	SUPRV (CUST ACCT)	WYP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9010000 Total			\$2,930	\$73	\$893	\$204	\$194	\$1,430	\$113	\$25	\$0	\$0	\$0
9020000	METER READING EXP	CA	\$894	\$894	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9020000	METER READING EXP	CN	\$2,309	\$57	\$703	\$161	\$152	\$1,127	\$89	\$20	\$0	\$0	\$0
9020000	METER READING EXP	IDU	\$1,651	\$0	\$0	\$0	\$0	\$0	\$1,651	\$0	\$0	\$0	\$0
9020000	METER READING EXP	OR	\$9,824	\$0	\$9,824	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0



Operations & Maintenance Expense (Actuals)

Twelve Months Ending - December 2011

Allocation Method - Factor 2010 Protocol

(Allocated in Thousands)

Primary Account		Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other	Nutli
9020000	METER READING EXP	UT	\$4,485	\$0	\$0	\$0	\$0	\$4,485	\$0	\$0	\$0	\$0	\$0
9020000	METER READING EXP	WA	\$935	\$0	\$0	\$935	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9020000	METER READING EXP	WYP	\$1,508	\$0	\$0	\$0	\$1,508	\$0	\$0	\$0	\$0	\$0	\$0
9020000	METER READING EXP	WYU	\$303	\$0	\$0	\$0	\$0	\$0	\$0	\$303	\$0	\$0	\$0
9020000 Total			\$21,908	\$951	\$10,527	\$1,095	\$1,660	\$5,612	\$1,740	\$323	\$0	\$0	\$0
9030000	CUST RCRD/COLL EXP	CN	\$896	\$22	\$273	\$62	\$59	\$437	\$35	\$8	\$0	\$0	\$0
9030000	CUST RCRD/COLL EXP	WA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9030000 Total			\$896	\$22	\$273	\$62	\$59	\$437	\$35	\$8	\$0	\$0	\$0
9031000	CUST RCRD/CUST SYS	CN	\$3,884	\$96	\$1,183	\$270	\$256	\$1,896	\$150	\$33	\$0	\$0	\$0
9031000 Total			\$3,884	\$96	\$1,183	\$270	\$256	\$1,896	\$150	\$33	\$0	\$0	\$0
9032000	CUST ACCTG/BILL	CN	\$12,144	\$301	\$3,697	\$844	\$802	\$5,928	\$469	\$103	\$0	\$0	\$0
9032000	CUST ACCTG/BILL	IDU	\$1	\$0	\$0	\$0	\$0	\$0	\$1	\$0	\$0	\$0	\$0
9032000	CUST ACCTG/BILL	OR	\$1	\$0	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9032000	CUST ACCTG/BILL	UT	-\$4	\$0	\$0	\$0	\$0	-\$4	\$0	\$0	\$0	\$0	\$0
9032000	CUST ACCTG/BILL	WYP	\$1	\$0	\$0	\$0	\$1	\$0	\$0	\$0	\$0	\$0	\$0
9032000	CUST ACCTG/BILL	WYU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9032000 Total			\$12,141	\$301	\$3,698	\$844	\$802	\$5,923	\$469	\$103	\$0	\$0	\$0
9033000	CUST ACCTG/COLL	CA	\$224	\$224	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9033000	CUST ACCTG/COLL	CN	\$11,515	\$286	\$3,506	\$801	\$760	\$5,621	\$444	\$98	\$0	\$0	\$0
9033000	CUST ACCTG/COLL	IDU	\$360	\$0	\$0	\$0	\$0	\$360	\$0	\$0	\$0	\$0	\$0
9033000	CUST ACCTG/COLL	OR	\$2,156	\$0	\$2,156	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9033000	CUST ACCTG/COLL	UT	\$3,787	\$0	\$0	\$0	\$0	\$3,787	\$0	\$0	\$0	\$0	\$0
9033000	CUST ACCTG/COLL	WA	\$724	\$0	\$0	\$724	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9033000	CUST ACCTG/COLL	WYP	\$604	\$0	\$0	\$0	\$604	\$0	\$0	\$0	\$0	\$0	\$0
9033000	CUST ACCTG/COLL	WYU	\$69	\$0	\$0	\$0	\$0	\$0	\$0	\$69	\$0	\$0	\$0
9033000 Total			\$19,439	\$510	\$5,661	\$1,525	\$1,364	\$9,408	\$804	\$167	\$0	\$0	\$0
9035000	CUST ACCTG/REQ	CA	\$1	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9035000	CUST ACCTG/REQ	IDU	\$54	\$0	\$0	\$0	\$0	\$0	\$54	\$0	\$0	\$0	\$0
9035000	CUST ACCTG/REQ	OR	\$31	\$0	\$31	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9035000	CUST ACCTG/REQ	UT	\$66	\$0	\$0	\$0	\$0	\$66	\$0	\$0	\$0	\$0	\$0
9035000	CUST ACCTG/REQ	WA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9035000	CUST ACCTG/REQ	WYP	\$2	\$0	\$0	\$0	\$2	\$0	\$0	\$0	\$0	\$0	\$0
9035000	CUST ACCTG/REQ	WYU	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$3	\$0	\$0	\$0
9035000 Total			\$158	\$1	\$31	\$0	\$2	\$66	\$54	\$3	\$0	\$0	\$0
9036000	CUST ACCTG/COMMON	CN	\$19,619	\$487	\$5,973	\$1,364	\$1,295	\$9,577	\$757	\$167	\$0	\$0	\$0
9036000	CUST ACCTG/COMMON	OR	\$171	\$0	\$171	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9036000	CUST ACCTG/COMMON	UT	\$7	\$0	\$0	\$0	\$0	\$7	\$0	\$0	\$0	\$0	\$0
9036000 Total			\$19,796	\$487	\$6,144	\$1,364	\$1,295	\$9,583	\$757	\$167	\$0	\$0	\$0
9040000	UNCOLLECT ACCOUNTS	CA	\$371	\$371	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9040000	UNCOLLECT ACCOUNTS	CN	\$651	\$16	\$198	\$45	\$318	\$25	\$6	\$0	\$0	\$0	\$0
9040000	UNCOLLECT ACCOUNTS	IDU	\$293	\$0	\$0	\$0	\$0	\$293	\$0	\$0	\$0	\$0	\$0
9040000	UNCOLLECT ACCOUNTS	OR	\$6,822	\$0	\$6,822	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9040000	UNCOLLECT ACCOUNTS	UT	\$3,342	\$0	\$0	\$0	\$0	\$3,342	\$0	\$0	\$0	\$0	\$0
9040000	UNCOLLECT ACCOUNTS	WA	\$1,990	\$0	\$0	\$1,990	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9040000	UNCOLLECT ACCOUNTS	WYP	\$748	\$0	\$0	\$0	\$748	\$0	\$0	\$0	\$0	\$0	\$0
9040000	UNCOLLECT ACCOUNTS	WYU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9040000 Total			\$14,218	\$388	\$7,020	\$2,035	\$791	\$3,660	\$319	\$6	\$0	\$0	\$0
9042000	UNCOLL ACCTS-JOINT U	CA	\$77	\$77	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9042000	UNCOLL ACCTS-JOINT U	IDU	\$1	\$0	\$0	\$0	\$0	\$0	\$1	\$0	\$0	\$0	\$0
9042000	UNCOLL ACCTS-JOINT U	OR	\$225	\$0	\$225	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9042000	UNCOLL ACCTS-JOINT U	UT	\$31	\$0	\$0	\$0	\$0	\$31	\$0	\$0	\$0	\$0	\$0
9042000	UNCOLL ACCTS-JOINT U	WA	\$35	\$0	\$0	\$35	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9042000	UNCOLL ACCTS-JOINT U	WYP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9042000 Total			\$368	\$77	\$225	\$35	\$0	\$31	\$1	\$0	\$0	\$0	\$0
9050000	MISC CUST ACCT EXP	CN	\$189	\$5	\$57	\$13	\$12	\$92	\$7	\$2	\$0	\$0	\$0
9050000	MISC CUST ACCT EXP	OR	\$5	\$0	\$5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9050000 Total			\$193	\$5	\$62	\$13	\$12	\$92	\$7	\$2	\$0	\$0	\$0



Operations & Maintenance Expense (Actuals)

Twelve Months Ending - December 2011

Allocation Method - Factor 2010 Protocol

(Allocated In Thousands)

Primary Account		Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other	Nutil
9051000	MISC CUST ACCT EXP	CN	\$12	\$0	\$4	\$1	\$1	\$6	\$0	\$0	\$0	\$0	\$0
9051000 Total			\$12	\$0	\$4	\$1	\$1	\$6	\$0	\$0	\$0	\$0	\$0
9070000	SUPRV (CUST SERV)	CN	\$302	\$7	\$92	\$21	\$20	\$148	\$12	\$3	\$0	\$0	\$0
9070000 Total			\$302	\$7	\$92	\$21	\$20	\$148	\$12	\$3	\$0	\$0	\$0
9080000	CUST ASSIST EXP	CA	\$91	\$81	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9080000	CUST ASSIST EXP	CN	\$732	\$18	\$223	\$51	\$48	\$357	\$28	\$6	\$0	\$0	\$0
9080000	CUST ASSIST EXP	IDU	\$22	\$0	\$0	\$0	\$0	\$0	\$22	\$0	\$0	\$0	\$0
9080000	CUST ASSIST EXP	OR	\$843	\$0	\$843	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9080000	CUST ASSIST EXP	UT	\$106	\$0	\$0	\$0	\$0	\$106	\$0	\$0	\$0	\$0	\$0
9080000	CUST ASSIST EXP	WA	\$293	\$0	\$0	\$293	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9080000	CUST ASSIST EXP	WYP	\$48	\$0	\$0	\$0	\$48	\$0	\$0	\$0	\$0	\$0	\$0
9080000 Total			\$2,125	\$99	\$1,066	\$344	\$97	\$463	\$50	\$6	\$0	\$0	\$0
9081000	CUST ASST EXP-GENL	CN	\$55	\$1	\$17	\$4	\$4	\$27	\$2	\$0	\$0	\$0	\$0
9081000	CUST ASST EXP-GENL	UT	\$321	\$0	\$0	\$0	\$0	\$321	\$0	\$0	\$0	\$0	\$0
9081000 Total			\$375	\$1	\$17	\$4	\$4	\$347	\$2	\$0	\$0	\$0	\$0
9084000	DSM DIRECT	CA	\$5	\$5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9084000	DSM DIRECT	CN	\$358	\$9	\$109	\$25	\$24	\$175	\$14	\$3	\$0	\$0	\$0
9084000	DSM DIRECT	IDU	\$53	\$0	\$0	\$0	\$0	\$0	\$53	\$0	\$0	\$0	\$0
9084000	DSM DIRECT	OTHER	\$46	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$46	\$0
9084000	DSM DIRECT	UT	\$28	\$0	\$0	\$0	\$0	\$28	\$0	\$0	\$0	\$0	\$0
9084000	DSM DIRECT	WA	-\$85	\$0	\$0	-\$85	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9084000	DSM DIRECT	WYP	-\$3	\$0	\$0	\$0	-\$3	\$0	\$0	\$0	\$0	\$0	\$0
9084000 Total			\$402	\$14	\$109	-\$60	\$20	\$203	\$67	\$3	\$0	\$46	\$0
9085000	DSM AMORT	IDU	\$325	\$0	\$0	\$0	\$0	\$0	\$325	\$0	\$0	\$0	\$0
9085000	DSM AMORT	UT	\$110	\$0	\$0	\$0	\$0	\$110	\$0	\$0	\$0	\$0	\$0
9085000	DSM AMORT	WYP	\$45	\$0	\$0	\$0	\$45	\$0	\$0	\$0	\$0	\$0	\$0
9085000 Total			\$480	\$0	\$0	\$0	\$45	\$110	\$325	\$0	\$0	\$0	\$0
9085100	DSM AMORT-SBC/ECC	CA	\$1,786	\$1,786	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9085100	DSM AMORT-SBC/ECC	IDU	\$5,357	\$0	\$0	\$0	\$0	\$0	\$5,357	\$0	\$0	\$0	\$0
9085100	DSM AMORT-SBC/ECC	OR	\$22,317	\$0	\$22,317	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9085100	DSM AMORT-SBC/ECC	UT	\$49,303	\$0	\$0	\$0	\$0	\$49,303	\$0	\$0	\$0	\$0	\$0
9085100	DSM AMORT-SBC/ECC	WA	\$8,884	\$0	\$0	\$8,884	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9085100	DSM AMORT-SBC/ECC	WYP	\$3,889	\$0	\$0	\$0	\$3,889	\$0	\$0	\$0	\$0	\$0	\$0
9085100 Total			\$91,535	\$1,786	\$22,317	\$8,884	\$3,889	\$49,303	\$5,357	\$0	\$0	\$0	\$0
9086000	CUST SERV	CA	\$235	\$235	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9086000	CUST SERV	CN	\$689	\$17	\$210	\$48	\$45	\$336	\$27	\$6	\$0	\$0	\$0
9086000	CUST SERV	IDU	\$447	\$0	\$0	\$0	\$0	\$0	\$447	\$0	\$0	\$0	\$0
9086000	CUST SERV	OR	\$1,031	\$0	\$1,031	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9086000	CUST SERV	UT	\$2,572	\$0	\$0	\$0	\$0	\$2,572	\$0	\$0	\$0	\$0	\$0
9086000	CUST SERV	WA	\$144	\$0	\$0	\$144	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9086000	CUST SERV	WYP	\$1,048	\$0	\$0	\$0	\$1,048	\$0	\$0	\$0	\$0	\$0	\$0
9086000 Total			\$6,166	\$252	\$1,241	\$192	\$1,093	\$2,908	\$474	\$6	\$0	\$0	\$0
9089500	BLUE SKY EXPENSE	OTHER	\$2,483	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,483	\$0
9089500 Total			\$2,483	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,483	\$0
9089600	SOLAR FEED-IN EXP	OTHER	\$381	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$381	\$0
9089600 Total			\$381	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$381	\$0
9090000	INFOR/INSTRCT ADV	CA	\$41	\$41	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9090000	INFOR/INSTRCT ADV	CN	\$4,593	\$114	\$1,398	\$319	\$303	\$2,242	\$177	\$39	\$0	\$0	\$0
9090000	INFOR/INSTRCT ADV	IDU	\$20	\$0	\$0	\$0	\$0	\$0	\$20	\$0	\$0	\$0	\$0
9090000	INFOR/INSTRCT ADV	OR	\$155	\$0	\$155	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9090000	INFOR/INSTRCT ADV	UT	\$55	\$0	\$0	\$0	\$0	\$55	\$0	\$0	\$0	\$0	\$0
9090000	INFOR/INSTRCT ADV	WA	\$16	\$0	\$0	\$16	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9090000	INFOR/INSTRCT ADV	WYP	\$201	\$0	\$0	\$0	\$201	\$0	\$0	\$0	\$0	\$0	\$0
9090000 Total			\$5,081	\$155	\$1,553	\$335	\$504	\$2,297	\$197	\$39	\$0	\$0	\$0
9100000	MISC CUST SERV/INF	CN	\$40	\$1	\$12	\$3	\$3	\$19	\$2	\$0	\$0	\$0	\$0
9100000 Total			\$40	\$1	\$12	\$3	\$3	\$19	\$2	\$0	\$0	\$0	\$0
9101000	MISC CUST SERV/INF	CN	\$143	\$4	\$44	\$10	\$9	\$70	\$6	\$1	\$0	\$0	\$0



Operations & Maintenance Expense (Actuals)

Twelve Months Ending - December 2011

Allocation Method - Factor 2010 Protocol

(Allocated in Thousands)

Primary Account		Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other	Nutli
9101000 Total			\$143	\$4	\$44	\$10	\$9	\$70	\$6	\$1	\$0	\$0	\$0
9200000	ADMIN & GEN SALARY	CA	\$112	\$112	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9200000	ADMIN & GEN SALARY	OR	\$1,273	\$0	\$1,273	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9200000	ADMIN & GEN SALARY	SO	\$74,527	\$1,529	\$18,159	\$6,064	\$9,655	\$33,344	\$4,499	\$2,077	\$199	\$0	\$0
9200000	ADMIN & GEN SALARY	UT	-\$5,389	\$0	\$0	\$0	\$0	-\$5,389	\$0	\$0	\$0	\$0	\$0
9200000	ADMIN & GEN SALARY	WA	-\$1,018	\$0	\$0	-\$1,018	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9200000	ADMIN & GEN SALARY	WYP	-\$1,355	\$0	\$0	\$0	-\$1,355	\$0	\$0	\$0	\$0	\$0	\$0
9200000 Total			\$68,149	\$1,641	\$19,432	\$4,046	\$8,300	\$27,955	\$4,499	\$2,077	\$199	\$0	\$0
9210000	OFFICE SUPPL & EXP	CA	\$4	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9210000	OFFICE SUPPL & EXP	IDU	\$8	\$0	\$0	\$0	\$0	\$0	\$8	\$0	\$0	\$0	\$0
9210000	OFFICE SUPPL & EXP	OR	\$42	\$0	\$42	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9210000	OFFICE SUPPL & EXP	SO	\$9,149	\$188	\$2,229	\$622	\$1,185	\$4,094	\$552	\$255	\$24	\$0	\$0
9210000	OFFICE SUPPL & EXP	UT	\$87	\$0	\$0	\$0	\$0	\$87	\$0	\$0	\$0	\$0	\$0
9210000	OFFICE SUPPL & EXP	WA	\$13	\$0	\$0	\$13	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9210000	OFFICE SUPPL & EXP	WYP	\$23	\$0	\$0	\$0	\$23	\$0	\$0	\$0	\$0	\$0	\$0
9210000	OFFICE SUPPL & EXP	WYU	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$3	\$0	\$0	\$0
9210000 Total			\$9,331	\$192	\$2,272	\$635	\$1,208	\$4,181	\$560	\$258	\$24	\$0	\$0
9220000	A&G EXP TRANSF-CR	SO	-\$29,008	-\$595	-\$7,068	-\$1,971	-\$3,758	-\$12,978	-\$1,751	-\$809	-\$78	\$0	\$0
9220000 Total			-\$29,008	-\$595	-\$7,068	-\$1,971	-\$3,758	-\$12,978	-\$1,751	-\$809	-\$78	\$0	\$0
9230000	OUTSIDE SERVICES	CA	\$135	\$135	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9230000	OUTSIDE SERVICES	IDU	\$1	\$0	\$0	\$0	\$0	\$0	\$1	\$0	\$0	\$0	\$0
9230000	OUTSIDE SERVICES	OR	\$70	\$0	\$70	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9230000	OUTSIDE SERVICES	SO	\$9,969	\$205	\$2,429	\$677	\$1,292	\$4,460	\$602	\$278	\$27	\$0	\$0
9230000	OUTSIDE SERVICES	UT	\$11	\$0	\$0	\$0	\$0	\$11	\$0	\$0	\$0	\$0	\$0
9230000	OUTSIDE SERVICES	WA	\$1	\$0	\$0	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9230000	OUTSIDE SERVICES	WYP	\$2	\$0	\$0	\$0	\$2	\$0	\$0	\$0	\$0	\$0	\$0
9230000	OUTSIDE SERVICES	WYU	\$1	\$0	\$0	\$0	\$0	\$0	\$1	\$0	\$0	\$0	\$0
9230000 Total			\$10,190	\$340	\$2,499	\$678	\$1,294	\$4,472	\$602	\$279	\$27	\$0	\$0
9240000	PROP INSURANCE - SYS	SO	\$13,952	\$286	\$3,400	\$948	\$1,808	\$6,243	\$842	\$389	\$37	\$0	\$0
9240000 Total			\$13,952	\$286	\$3,400	\$948	\$1,808	\$6,243	\$842	\$389	\$37	\$0	\$0
9241000	PROP INS-ACCRL SITUS	CA	\$66	\$66	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9241000	PROP INS-ACCRL SITUS	IDU	\$88	\$0	\$0	\$0	\$0	\$0	\$88	\$0	\$0	\$0	\$0
9241000	PROP INS-ACCRL SITUS	OR	\$4,076	\$0	\$4,076	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9241000	PROP INS-ACCRL SITUS	SO	\$86	\$2	\$21	\$6	\$11	\$38	\$5	\$2	\$0	\$0	\$0
9241000	PROP INS-ACCRL SITUS	UT	\$1,672	\$0	\$0	\$0	\$0	\$1,672	\$0	\$0	\$0	\$0	\$0
9241000	PROP INS-ACCRL SITUS	WYP	\$272	\$0	\$0	\$0	\$272	\$0	\$0	\$0	\$0	\$0	\$0
9241000 Total			\$6,260	\$68	\$4,097	\$6	\$283	\$1,711	\$93	\$2	\$0	\$0	\$0
9242000	PROP INS-CLAIM SITUS	OR	-\$12	\$0	-\$12	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9242000 Total			-\$12	\$0	-\$12	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9243000	PROP INS - PREMIUMS	SO	\$4,784	\$98	\$1,166	\$325	\$620	\$2,140	\$289	\$133	\$13	\$0	\$0
9243000 Total			\$4,784	\$98	\$1,166	\$325	\$620	\$2,140	\$289	\$133	\$13	\$0	\$0
9250000	INJURIES & DAMAGES	SO	\$7,285	\$149	\$1,775	\$495	\$944	\$3,259	\$440	\$203	\$19	\$0	\$0
9250000 Total			\$7,285	\$149	\$1,775	\$495	\$944	\$3,259	\$440	\$203	\$19	\$0	\$0
9280000	REGULATORY COM EXP	CA	\$604	\$604	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9280000	REGULATORY COM EXP	IDU	\$1,133	\$0	\$0	\$0	\$0	\$0	\$1,133	\$0	\$0	\$0	\$0
9280000	REGULATORY COM EXP	OR	\$1,261	\$0	\$1,261	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9280000	REGULATORY COM EXP	SO	\$2,629	\$54	\$641	\$179	\$341	\$1,176	\$159	\$73	\$7	\$0	\$0
9280000	REGULATORY COM EXP	UT	\$2,141	\$0	\$0	\$0	\$0	\$2,141	\$0	\$0	\$0	\$0	\$0
9280000	REGULATORY COM EXP	WA	\$1,209	\$0	\$0	\$1,209	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9280000	REGULATORY COM EXP	WYP	\$1,705	\$0	\$0	\$0	\$1,705	\$0	\$0	\$0	\$0	\$0	\$0
9280000 Total			\$10,681	\$658	\$1,901	\$1,388	\$2,045	\$3,317	\$1,291	\$73	\$7	\$0	\$0
9282000	REG COMM EXPENSE	CA	\$192	\$192	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9282000	REG COMM EXPENSE	IDU	\$451	\$0	\$0	\$0	\$0	\$0	\$451	\$0	\$0	\$0	\$0
9282000	REG COMM EXPENSE	OR	\$2,614	\$0	\$2,614	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9282000	REG COMM EXPENSE	SO	\$187	\$4	\$46	\$13	\$24	\$84	\$11	\$5	\$0	\$0	\$0
9282000	REG COMM EXPENSE	UT	\$3,988	\$0	\$0	\$0	\$0	\$3,988	\$0	\$0	\$0	\$0	\$0
9282000	REG COMM EXPENSE	WA	\$580	\$0	\$0	\$580	\$0	\$0	\$0	\$0	\$0	\$0	\$0



Operations & Maintenance Expense (Actuals)

Twelve Months Ending - December 2011

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(Allocated in Thousands)

Primary Account		Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other	Null
9282000	REG COMM EXPENSE	WYP	\$1,317	\$0	\$0	\$0	\$1,317	\$0	\$0	\$0	\$0	\$0	\$0
9282000 Total			\$9,330	\$196	\$2,660	\$592	\$1,341	\$4,072	\$463	\$5	\$0	\$0	\$0
9283000	FERC FILING FEE	CAGE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9283000	FERC FILING FEE	CAGW	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9283000	FERC FILING FEE	SG	\$1,846	\$30	\$487	\$146	\$241	\$780	\$103	\$53	\$6	\$0	\$0
9283000 Total			\$1,846	\$30	\$487	\$146	\$241	\$780	\$103	\$53	\$6	\$0	\$0
9290000	DUPLICATE CHRGS-CR	SO	-\$6,095	-\$125	-\$1,485	-\$414	-\$790	-\$2,727	-\$368	-\$170	-\$16	\$0	\$0
9290000 Total			-\$6,095	-\$125	-\$1,485	-\$414	-\$790	-\$2,727	-\$368	-\$170	-\$16	\$0	\$0
9301000	GEN ADVERTISING EXP	SO	\$5	\$0	\$1	\$0	\$1	\$2	\$0	\$0	\$0	\$0	\$0
9301000 Total			\$5	\$0	\$1	\$0	\$1	\$2	\$0	\$0	\$0	\$0	\$0
9302000	MISC GEN EXP-OTHER	CA	\$9	\$9	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9302000	MISC GEN EXP-OTHER	CAGE	\$1	\$0	\$0	\$0	\$0	\$1	\$0	\$0	\$0	\$0	\$0
9302000	MISC GEN EXP-OTHER	IDU	\$4	\$0	\$0	\$0	\$0	\$0	\$4	\$0	\$0	\$0	\$0
9302000	MISC GEN EXP-OTHER	OR	\$70	\$0	\$70	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9302000	MISC GEN EXP-OTHER	SO	\$15,487	\$318	\$3,774	\$1,052	\$2,006	\$6,929	\$935	\$432	\$41	\$0	\$0
9302000	MISC GEN EXP-OTHER	UT	\$57	\$0	\$0	\$0	\$0	\$57	\$0	\$0	\$0	\$0	\$0
9302000	MISC GEN EXP-OTHER	WA	\$5	\$0	\$0	\$5	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9302000	MISC GEN EXP-OTHER	WYP	\$80	\$0	\$0	\$0	\$80	\$0	\$0	\$0	\$0	\$0	\$0
9302000 Total			\$15,713	\$327	\$3,843	\$1,057	\$2,087	\$6,987	\$939	\$432	\$41	\$0	\$0
9310000	RENTS (A&G)	CA	\$4	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9310000	RENTS (A&G)	IDU	\$1	\$0	\$0	\$0	\$0	\$0	\$1	\$0	\$0	\$0	\$0
9310000	RENTS (A&G)	OR	\$1,112	\$0	\$1,112	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9310000	RENTS (A&G)	SO	\$5,443	\$112	\$1,326	\$370	\$705	\$2,435	\$329	\$152	\$15	\$0	\$0
9310000	RENTS (A&G)	UT	\$5	\$0	\$0	\$0	\$0	\$5	\$0	\$0	\$0	\$0	\$0
9310000	RENTS (A&G)	WA	\$11	\$0	\$0	\$11	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9310000	RENTS (A&G)	WYP	\$39	\$0	\$0	\$0	\$39	\$0	\$0	\$0	\$0	\$0	\$0
9310000 Total			\$6,615	\$116	\$2,438	\$381	\$744	\$2,440	\$329	\$152	\$15	\$0	\$0
9350000	MAINT GENERAL PLNT	CA	\$11	\$11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9350000	MAINT GENERAL PLNT	IDU	\$30	\$0	\$0	\$0	\$0	\$0	\$30	\$0	\$0	\$0	\$0
9350000	MAINT GENERAL PLNT	OR	\$192	\$0	\$192	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9350000	MAINT GENERAL PLNT	SO	\$23,868	\$490	\$5,816	\$1,622	\$3,092	\$10,679	\$1,441	\$665	\$64	\$0	\$0
9350000	MAINT GENERAL PLNT	UT	\$142	\$0	\$0	\$0	\$0	\$142	\$0	\$0	\$0	\$0	\$0
9350000	MAINT GENERAL PLNT	WA	\$36	\$0	\$0	\$36	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9350000	MAINT GENERAL PLNT	WYP	\$60	\$0	\$0	\$0	\$60	\$0	\$0	\$0	\$0	\$0	\$0
9350000	MAINT GENERAL PLNT	WYU	\$22	\$0	\$0	\$0	\$0	\$0	\$0	\$22	\$0	\$0	\$0
9350000 Total			\$24,360	\$500	\$6,008	\$1,657	\$3,152	\$10,821	\$1,471	\$687	\$64	\$0	\$0
Grand Total			\$1,824,644	\$59,914	\$796,904	\$232,045	\$133,057	\$504,988	\$66,760	\$25,806	\$2,462	\$2,909	\$0



Depreciation Expense (Actuals)
 Twelve Months Ending - December 2011
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other	Mutil
4030000	DEPN EXPENSE-ELECT 3102000	LAND RIGHTS	CAGE	\$857	\$0	\$0	\$0	\$178	\$558	\$78	\$39	\$5	\$0
4030000	DEPN EXPENSE-ELECT 3102000	LAND RIGHTS	JBG	\$4	\$0	\$2	\$1	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3110000	STRUCTURES AND IMPROVEMENTS	CAGE	\$14,111	\$0	\$0	\$0	\$2,926	\$9,191	\$1,280	\$639	\$76	\$0
4030000	DEPN EXPENSE-ELECT 3110000	STRUCTURES AND IMPROVEMENTS	CAGW	\$1,109	\$50	\$813	\$247	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3110000	STRUCTURES AND IMPROVEMENTS	JBG	\$2,214	\$96	\$1,560	\$473	\$18	\$56	\$8	\$4	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3120000	BOILER PLANT EQUIPMENT	CAGE	\$66,479	\$0	\$0	\$0	\$13,783	\$43,299	\$6,031	\$3,010	\$356	\$0
4030000	DEPN EXPENSE-ELECT 3120000	BOILER PLANT EQUIPMENT	CAGW	\$2,013	\$90	\$1,475	\$449	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3120000	BOILER PLANT EQUIPMENT	JBG	\$13,532	\$584	\$9,532	\$2,893	\$108	\$341	\$47	\$24	\$3	\$0
4030000	DEPN EXPENSE-ELECT 3140000	TURBOGENERATOR UNITS	CAGE	\$16,596	\$0	\$0	\$0	\$3,441	\$10,809	\$1,606	\$751	\$89	\$0
4030000	DEPN EXPENSE-ELECT 3140000	TURBOGENERATOR UNITS	CAGW	\$1,838	\$74	\$1,200	\$364	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3140000	TURBOGENERATOR UNITS	JBG	\$4,050	\$175	\$2,853	\$866	\$32	\$102	\$14	\$7	\$1	\$0
4030000	DEPN EXPENSE-ELECT 3150000	ACCESSORY ELECTRIC EQUIPMENT	CAGE	\$5,893	\$0	\$0	\$0	\$1,222	\$3,838	\$635	\$267	\$32	\$0
4030000	DEPN EXPENSE-ELECT 3150000	ACCESSORY ELECTRIC EQUIPMENT	CAGW	\$341	\$15	\$250	\$76	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3150000	ACCESSORY ELECTRIC EQUIPMENT	JBG	\$871	\$38	\$614	\$186	\$7	\$22	\$3	\$2	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3157000	ACCESSORY ELECTRIC EQUIP-SUPV & ALARM	CAGE	\$	\$0	\$0	\$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	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3160000	MISCELLANEOUS POWER PLANT EQUIPMENT	CAGE	\$834	\$0	\$0	\$0	\$173	\$543	\$76	\$38	\$4	\$0
4030000	DEPN EXPENSE-ELECT 3160000	MISCELLANEOUS POWER PLANT EQUIPMENT	CAGW	\$41	\$2	\$30	\$9	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3160000	MISCELLANEOUS POWER PLANT EQUIPMENT	JBG	\$73	\$3	\$51	\$16	\$2	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3302000	LAND RIGHTS	CAGE	\$80	\$4	\$65	\$20	\$0	\$1	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3302000	LAND RIGHTS	JBG	\$	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3303000	WATER RIGHTS	CAGE	\$2	\$0	\$0	\$0	\$0	\$1	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3304000	FLOOD RIGHTS	CAGE	\$2	\$0	\$0	\$0	\$0	\$1	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3304000	FLOOD RIGHTS	CAGW	\$3	\$0	\$3	\$1	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3305000	LAND RIGHTS - FISH/WILDLIFE	CAGE	\$3	\$0	\$2	\$1	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3310000	STRUCTURES AND IMPROVE	CAGE	\$182	\$0	\$0	\$0	\$38	\$119	\$17	\$8	\$1	\$0
4030000	DEPN EXPENSE-ELECT 3310000	STRUCTURES AND IMPROVE	CAGW	\$	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3310000	STRUCTURES AND IMPROVE	JBG	\$96	\$0	\$0	\$0	\$20	\$62	\$9	\$4	\$1	\$0
4030000	DEPN EXPENSE-ELECT 3311000	STRUCTURES AND IMPROVE-PRODUCTION	CAGE	\$1,364	\$61	\$999	\$303	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3312000	STRUCTURES AND IMPROVE-FISH/WILDLIFE	CAGE	\$10	\$0	\$0	\$0	\$2	\$7	\$1	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3312000	STRUCTURES AND IMPROVE-FISH/WILDLIFE	CAGW	\$875	\$39	\$641	\$195	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3313000	STRUCTURES AND IMPROVE-RECREATION	CAGE	\$70	\$0	\$0	\$0	\$14	\$45	\$6	\$3	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3313000	STRUCTURES AND IMPROVE-RECREATION	CAGW	\$266	\$12	\$195	\$59	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3320000	"RESERVOIRS, DAMS & WATERWAYS"	CAGE	\$576	\$0	\$0	\$0	\$119	\$375	\$52	\$26	\$3	\$0
4030000	DEPN EXPENSE-ELECT 3320000	"RESERVOIRS, DAMS & WATERWAYS"	CAGW	\$47	\$2	\$35	\$10	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3321000	"RESERVOIRS, DAMS, & WTRWYS-PRODUCTION"	CAGE	\$1,192	\$0	\$0	\$0	\$247	\$777	\$108	\$54	\$6	\$0
4030000	DEPN EXPENSE-ELECT 3321000	"RESERVOIRS, DAMS, & WTRWYS-PRODUCTION"	CAGW	\$5,566	\$250	\$4,078	\$1,238	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3322000	"RESERVOIRS, DAMS, & WTRWYS-FISH/WILDLIF	CAGE	\$16	\$0	\$0	\$0	\$3	\$11	\$1	\$1	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3322000	"RESERVOIRS, DAMS, & WTRWYS-FISH/WILDLIF	CAGW	\$392	\$18	\$287	\$87	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3323000	"RESERVOIRS, DAMS, & WTRWYS-RECREATION"	CAGE	\$2	\$0	\$0	\$0	\$1	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3323000	"RESERVOIRS, DAMS, & WTRWYS-RECREATION"	CAGW	\$2	\$0	\$2	\$1	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3330000	"WATER WHEELS, TURB & GENERATORS"	CAGE	\$1,090	\$0	\$0	\$0	\$226	\$710	\$99	\$49	\$6	\$0
4030000	DEPN EXPENSE-ELECT 3330000	"WATER WHEELS, TURB & GENERATORS"	CAGW	\$2,374	\$107	\$1,739	\$528	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3340000	ACCESSORY ELECTRIC EQUIPMENT	CAGE	\$331	\$0	\$0	\$0	\$69	\$215	\$30	\$15	\$2	\$0
4030000	DEPN EXPENSE-ELECT 3340000	ACCESSORY ELECTRIC EQUIPMENT	CAGW	\$2,145	\$96	\$1,572	\$477	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3347000	ACCESSORY ELECT EQUIP - SUPV & ALARM	CAGE	\$1	\$0	\$0	\$0	\$1	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3347000	ACCESSORY ELECT EQUIP - SUPV & ALARM	CAGW	\$175	\$8	\$128	\$39	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3350000	MISC POWER PLANT EQUIP	CAGE	\$5	\$0	\$0	\$0	\$1	\$3	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3351000	MISC POWER PLANT EQUIP - PRODUCTION	CAGW	\$47	\$2	\$34	\$10	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3352000	MISC POWER PLANT EQUIP - FISH & WILDLIFE	CAGW	\$	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3353000	MISC POWER PLANT EQUIP - RECREATION	CAGW	\$	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3360000	"ROADS, RAILROADS & BRIDGES"	CAGE	\$45	\$0	\$0	\$0	\$9	\$29	\$4	\$2	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3360000	"ROADS, RAILROADS & BRIDGES"	CAGW	\$419	\$19	\$307	\$93	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3410000	STRUCTURES & IMPROVEMENTS	CAGE	\$3,213	\$0	\$0	\$0	\$666	\$2,093	\$291	\$145	\$17	\$0
4030000	DEPN EXPENSE-ELECT 3410000	STRUCTURES & IMPROVEMENTS	CAGW	\$1,761	\$79	\$1,290	\$392	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3420000	"FUEL HOLDERS, PRODUCERS, ACCES"	CAGE	\$283	\$0	\$0	\$0	\$55	\$171	\$24	\$12	\$1	\$0
4030000	DEPN EXPENSE-ELECT 3420000	"FUEL HOLDERS, PRODUCERS, ACCES"	CAGW	\$41	\$2	\$30	\$9	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3430000	PRIME MOVERS	CAGE	\$57,661	\$0	\$0	\$0	\$11,955	\$37,556	\$5,231	\$2,611	\$309	\$0
4030000	DEPN EXPENSE-ELECT 3430000	PRIME MOVERS	CAGW	\$33,931	\$1,523	\$24,862	\$7,546	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3440000	GENERATORS	CAGE	\$6,369	\$0	\$0	\$0	\$1,321	\$4,148	\$578	\$288	\$34	\$0
4030000	DEPN EXPENSE-ELECT 3440000	GENERATORS	CAGW	\$3,981	\$179	\$2,917	\$885	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3450000	ACCESSORY ELECTRIC EQUIPMENT	CAGE	\$5,174	\$0	\$0	\$0	\$1,073	\$3,370	\$469	\$234	\$28	\$0
4030000	DEPN EXPENSE-ELECT 3450000	ACCESSORY ELECTRIC EQUIPMENT	CAGW	\$2,760	\$124	\$2,022	\$614	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3460000	MISCELLANEOUS PWR PLANT EQUIP	CAGE	\$235	\$0	\$0	\$0	\$49	\$153	\$21	\$11	\$1	\$0
4030000	DEPN EXPENSE-ELECT 3460000	MISCELLANEOUS PWR PLANT EQUIP	CAGW	\$119	\$5	\$87	\$26	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3502000	LAND RIGHTS	CAGE	\$1,515	\$0	\$0	\$0	\$314	\$987	\$137	\$69	\$8	\$0
4030000	DEPN EXPENSE-ELECT 3502000	LAND RIGHTS	CAGW	\$329	\$15	\$241	\$73	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3502000	LAND RIGHTS	JBG	\$14	\$1	\$10	\$3	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3502000	LAND RIGHTS	SG	\$1	\$0	\$0	\$0	\$0	\$1	\$0	\$0	\$0	\$0



Depreciation Expense (Actuals)
 Twelve Months Ending - December 2011
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other	Null
4030000	DEPN EXPENSE-ELECT 3520000	STRUCTURES & IMPROVEMENTS	CAGE	\$1,382	\$0	\$0	\$0	\$287	\$900	\$125	\$63	\$7	\$0
4030000	DEPN EXPENSE-ELECT 3520000	STRUCTURES & IMPROVEMENTS	CAGW	\$382	\$17	\$280	\$65	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3520000	STRUCTURES & IMPROVEMENTS	JBG	\$15	\$11	\$10	\$3	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3520000	STRUCTURES & IMPROVEMENTS	SG	\$	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3530000	STATION EQUIPMENT	CAGE	\$18,572	\$0	\$0	\$0	\$3,850	\$12,096	\$1,685	\$841	\$99	\$0
4030000	DEPN EXPENSE-ELECT 3530000	STATION EQUIPMENT	CAGW	\$6,182	\$278	\$4,537	\$1,377	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3530000	STATION EQUIPMENT	JBG	\$274	\$12	\$193	\$59	\$2	\$7	\$1	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3530000	STATION EQUIPMENT	SG	\$	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3534000	STATION EQUIPMENT, STEP-UP TRANSFORMERS	CAGE	\$1,308	\$0	\$0	\$0	\$271	\$852	\$119	\$59	\$7	\$0
4030000	DEPN EXPENSE-ELECT 3534000	STATION EQUIPMENT, STEP-UP TRANSFORMERS	CAGW	\$752	\$34	\$651	\$167	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3534000	STATION EQUIPMENT, STEP-UP TRANSFORMERS	JBG	\$155	\$7	\$109	\$33	\$1	\$4	\$1	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3537000	STATION EQUIPMENT-SUPERVISORY & ALARM	CAGE	\$451	\$0	\$0	\$0	\$94	\$294	\$41	\$20	\$2	\$0
4030000	DEPN EXPENSE-ELECT 3537000	STATION EQUIPMENT-SUPERVISORY & ALARM	CAGW	\$179	\$8	\$130	\$40	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3537000	STATION EQUIPMENT-SUPERVISORY & ALARM	JBG	\$8	\$0	\$6	\$2	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3537000	STATION EQUIPMENT-SUPERVISORY & ALARM	SG	\$189	\$3	\$45	\$13	\$22	\$71	\$9	\$5	\$1	\$0
4030000	DEPN EXPENSE-ELECT 3540000	TOWERS AND FIXTURES	CAGE	\$11,477	\$0	\$0	\$0	\$2,380	\$7,475	\$1,041	\$520	\$61	\$0
4030000	DEPN EXPENSE-ELECT 3540000	TOWERS AND FIXTURES	CAGW	\$2,638	\$118	\$1,933	\$587	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3540000	TOWERS AND FIXTURES	JBG	\$22	\$10	\$156	\$47	\$2	\$6	\$1	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3540000	TOWERS AND FIXTURES	SG	\$2	\$0	\$1	\$0	\$0	\$1	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3550000	POLES AND FIXTURES	CAGE	\$10,891	\$0	\$0	\$0	\$2,258	\$7,093	\$988	\$493	\$58	\$0
4030000	DEPN EXPENSE-ELECT 3550000	POLES AND FIXTURES	CAGW	\$5,569	\$250	\$4,090	\$1,238	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3550000	POLES AND FIXTURES	SG	\$10	\$0	\$3	\$1	\$1	\$4	\$1	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3560000	OVERHEAD CONDUCTORS & DEVICES	CAGE	\$13,129	\$0	\$0	\$0	\$2,722	\$8,551	\$1,191	\$595	\$70	\$0
4030000	DEPN EXPENSE-ELECT 3560000	OVERHEAD CONDUCTORS & DEVICES	CAGW	\$8,288	\$282	\$4,609	\$1,399	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3560000	OVERHEAD CONDUCTORS & DEVICES	JBG	\$222	\$10	\$156	\$47	\$2	\$6	\$1	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3560000	OVERHEAD CONDUCTORS & DEVICES	SG	\$5	\$0	\$1	\$0	\$1	\$2	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3570000	UNDERGROUND CONDUIT	CAGE	\$51	\$0	\$0	\$0	\$11	\$33	\$5	\$2	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3570000	UNDERGROUND CONDUIT	CAGW	\$3	\$0	\$2	\$1	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3580000	UNDERGROUND CONDUCTORS & DEVICES	CAGE	\$118	\$0	\$0	\$0	\$24	\$77	\$11	\$5	\$1	\$0
4030000	DEPN EXPENSE-ELECT 3580000	UNDERGROUND CONDUCTORS & DEVICES	CAGW	\$5	\$0	\$4	\$1	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3590000	ROADS AND TRAILS	CAGE	\$87	\$0	\$0	\$0	\$14	\$44	\$6	\$3	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3590000	ROADS AND TRAILS	CAGW	\$93	\$4	\$68	\$21	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3590000	ROADS AND TRAILS	SG	\$	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3602000	LAND RIGHTS	CA	\$22	\$22	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3602000	LAND RIGHTS	IDU	\$18	\$0	\$0	\$0	\$0	\$18	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3602000	LAND RIGHTS	OR	\$70	\$0	\$70	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3602000	LAND RIGHTS	UT	\$141	\$0	\$0	\$0	\$0	\$141	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3602000	LAND RIGHTS	WA	\$5	\$0	\$0	\$5	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3602000	LAND RIGHTS	WYP	\$35	\$0	\$0	\$0	\$35	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3602000	LAND RIGHTS	WYU	\$35	\$0	\$0	\$0	\$0	\$0	\$35	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3610000	STRUCTURES & IMPROVEMENTS	CA	\$79	\$79	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3610000	STRUCTURES & IMPROVEMENTS	IDU	\$28	\$0	\$0	\$0	\$0	\$28	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3610000	STRUCTURES & IMPROVEMENTS	OR	\$305	\$0	\$305	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3610000	STRUCTURES & IMPROVEMENTS	UT	\$677	\$0	\$0	\$0	\$0	\$677	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3610000	STRUCTURES & IMPROVEMENTS	WA	\$39	\$0	\$0	\$39	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3610000	STRUCTURES & IMPROVEMENTS	WYP	\$162	\$0	\$0	\$0	\$162	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3610000	STRUCTURES & IMPROVEMENTS	WYU	\$4	\$0	\$0	\$0	\$0	\$0	\$4	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3620000	STATION EQUIPMENT	CA	\$511	\$511	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3620000	STATION EQUIPMENT	IDU	\$617	\$0	\$0	\$0	\$0	\$617	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3620000	STATION EQUIPMENT	OR	\$4,121	\$0	\$4,121	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3620000	STATION EQUIPMENT	UT	\$8,969	\$0	\$0	\$0	\$0	\$8,969	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3620000	STATION EQUIPMENT	WA	\$942	\$0	\$0	\$942	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3620000	STATION EQUIPMENT	WYP	\$2,247	\$0	\$0	\$0	\$2,247	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3620000	STATION EQUIPMENT	WYU	\$248	\$0	\$0	\$0	\$0	\$0	\$248	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	CA	\$15	\$15	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	IDU	\$11	\$0	\$0	\$0	\$0	\$11	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	OR	\$123	\$0	\$123	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	UT	\$205	\$0	\$0	\$0	\$0	\$205	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WA	\$38	\$0	\$0	\$38	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WYP	\$75	\$0	\$0	\$0	\$75	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WYU	\$2	\$0	\$0	\$0	\$0	\$0	\$2	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3640000	"POLES, TOWERS AND FIXTURES"	CA	\$2,023	\$2,023	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3640000	"POLES, TOWERS AND FIXTURES"	IDU	\$2,253	\$0	\$0	\$0	\$0	\$2,253	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3640000	"POLES, TOWERS AND FIXTURES"	OR	\$12,729	\$0	\$12,729	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3640000	"POLES, TOWERS AND FIXTURES"	UT	\$10,880	\$0	\$0	\$0	\$0	\$10,880	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3640000	"POLES, TOWERS AND FIXTURES"	WA	\$3,733	\$0	\$0	\$3,733	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3640000	"POLES, TOWERS AND FIXTURES"	WYP	\$3,147	\$0	\$0	\$0	\$3,147	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3640000	"POLES, TOWERS AND FIXTURES"	WYU	\$650	\$0	\$0	\$0	\$0	\$0	\$650	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3650000	OVERHEAD CONDUCTORS & DEVICES	CA	\$1,007	\$1,007	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0



Depreciation Expense (Actuals)
 Twelve Months Ending - December 2011
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other	Nutil
4030000	DEPN EXPENSE-ELECT 3650000	OVERHEAD CONDUCTORS & DEVICES	IDU	\$982	\$0	\$0	\$0	\$0	\$982	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3650000	OVERHEAD CONDUCTORS & DEVICES	OR	\$6,972	\$0	\$6,972	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3650000	OVERHEAD CONDUCTORS & DEVICES	UT	\$6,491	\$0	\$0	\$0	\$0	\$6,491	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3650000	OVERHEAD CONDUCTORS & DEVICES	WA	\$1,695	\$0	\$0	\$1,695	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3650000	OVERHEAD CONDUCTORS & DEVICES	WYP	\$2,219	\$0	\$0	\$0	\$2,219	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3650000	OVERHEAD CONDUCTORS & DEVICES	WYU	\$299	\$0	\$0	\$0	\$0	\$0	\$299	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3680000	UNDERGROUND CONDUIT	CA	\$461	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3680000	UNDERGROUND CONDUIT	IDU	\$169	\$0	\$0	\$0	\$0	\$169	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3680000	UNDERGROUND CONDUIT	OR	\$2,171	\$0	\$2,171	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3680000	UNDERGROUND CONDUIT	UT	\$3,802	\$0	\$0	\$0	\$3,802	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3680000	UNDERGROUND CONDUIT	WA	\$899	\$0	\$0	\$699	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3680000	UNDERGROUND CONDUIT	WYP	\$519	\$0	\$0	\$0	\$519	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3680000	UNDERGROUND CONDUIT	WYU	\$147	\$0	\$0	\$0	\$0	\$0	\$147	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3670000	UNDERGROUND CONDUCTORS & DEVICES	CA	\$410	\$410	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3670000	UNDERGROUND CONDUCTORS & DEVICES	IDU	\$492	\$0	\$0	\$0	\$0	\$492	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3670000	UNDERGROUND CONDUCTORS & DEVICES	OR	\$3,778	\$0	\$3,778	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3670000	UNDERGROUND CONDUCTORS & DEVICES	UT	\$10,812	\$0	\$0	\$0	\$10,812	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3670000	UNDERGROUND CONDUCTORS & DEVICES	WA	\$635	\$0	\$0	\$635	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3670000	UNDERGROUND CONDUCTORS & DEVICES	WYP	\$1,089	\$0	\$0	\$0	\$1,089	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3670000	UNDERGROUND CONDUCTORS & DEVICES	WYU	\$570	\$0	\$0	\$0	\$0	\$570	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3680000	LINE TRANSFORMERS	CA	\$1,195	\$1,195	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3680000	LINE TRANSFORMERS	IDU	\$1,504	\$0	\$0	\$0	\$0	\$1,504	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3680000	LINE TRANSFORMERS	OR	\$11,184	\$0	\$11,184	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3680000	LINE TRANSFORMERS	UT	\$8,782	\$0	\$0	\$0	\$8,782	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3680000	LINE TRANSFORMERS	WA	\$2,808	\$0	\$0	\$2,808	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3680000	LINE TRANSFORMERS	WYP	\$2,415	\$0	\$0	\$0	\$2,415	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3680000	LINE TRANSFORMERS	WYU	\$383	\$0	\$0	\$0	\$0	\$383	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3691000	SERVICES - OVERHEAD	CA	\$151	\$151	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3691000	SERVICES - OVERHEAD	IDU	\$127	\$0	\$0	\$0	\$0	\$127	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3691000	SERVICES - OVERHEAD	OR	\$1,378	\$0	\$1,378	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3691000	SERVICES - OVERHEAD	UT	\$1,282	\$0	\$0	\$0	\$1,282	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3691000	SERVICES - OVERHEAD	WA	\$409	\$0	\$0	\$409	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3691000	SERVICES - OVERHEAD	WYP	\$251	\$0	\$0	\$0	\$251	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3691000	SERVICES - OVERHEAD	WYU	\$40	\$0	\$0	\$0	\$0	\$40	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3682000	SERVICES - UNDERGROUND	CA	\$261	\$261	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3682000	SERVICES - UNDERGROUND	IDU	\$437	\$0	\$0	\$0	\$0	\$437	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3682000	SERVICES - UNDERGROUND	OR	\$3,180	\$0	\$3,180	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3682000	SERVICES - UNDERGROUND	UT	\$2,732	\$0	\$0	\$0	\$2,732	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3682000	SERVICES - UNDERGROUND	WA	\$838	\$0	\$0	\$838	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3682000	SERVICES - UNDERGROUND	WYP	\$723	\$0	\$0	\$0	\$723	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3682000	SERVICES - UNDERGROUND	WYU	\$227	\$0	\$0	\$0	\$0	\$227	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3700000	METERS	CA	\$179	\$179	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3700000	METERS	IDU	\$447	\$0	\$0	\$0	\$0	\$447	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3700000	METERS	OR	\$2,174	\$0	\$2,174	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3700000	METERS	UT	\$2,366	\$0	\$0	\$0	\$2,366	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3700000	METERS	WA	\$494	\$0	\$0	\$494	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3700000	METERS	WYP	\$423	\$0	\$0	\$0	\$423	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3700000	METERS	WYU	\$96	\$0	\$0	\$0	\$0	\$96	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3710000	INSTALL ON CUSTOMERS PREMISES	CA	\$13	\$13	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3710000	INSTALL ON CUSTOMERS PREMISES	IDU	\$8	\$0	\$0	\$0	\$0	\$8	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3710000	INSTALL ON CUSTOMERS PREMISES	OR	\$119	\$0	\$119	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3710000	INSTALL ON CUSTOMERS PREMISES	UT	\$270	\$0	\$0	\$0	\$270	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3710000	INSTALL ON CUSTOMERS PREMISES	WA	\$19	\$0	\$0	\$19	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3710000	INSTALL ON CUSTOMERS PREMISES	WYP	\$47	\$0	\$0	\$0	\$47	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3710000	INSTALL ON CUSTOMERS PREMISES	WYU	\$9	\$0	\$0	\$0	\$0	\$9	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3730000	STREET LIGHTING & SIGNAL SYSTEMS	CA	\$20	\$20	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3730000	STREET LIGHTING & SIGNAL SYSTEMS	IDU	\$30	\$0	\$0	\$0	\$0	\$30	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3730000	STREET LIGHTING & SIGNAL SYSTEMS	OR	\$671	\$0	\$671	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3730000	STREET LIGHTING & SIGNAL SYSTEMS	UT	\$1,028	\$0	\$0	\$0	\$1,028	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3730000	STREET LIGHTING & SIGNAL SYSTEMS	WA	\$126	\$0	\$0	\$126	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3730000	STREET LIGHTING & SIGNAL SYSTEMS	WYP	\$214	\$0	\$0	\$0	\$214	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3730000	STREET LIGHTING & SIGNAL SYSTEMS	WYU	\$62	\$0	\$0	\$0	\$0	\$62	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3892000	LAND RIGHTS	CAGE	\$	\$	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3892000	LAND RIGHTS	IDU	\$	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3892000	LAND RIGHTS	UT	\$1	\$0	\$0	\$0	\$1	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3892000	LAND RIGHTS	WYP	\$1	\$0	\$0	\$0	\$1	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3892000	LAND RIGHTS	WYU	\$	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3900000	STRUCTURES AND IMPROVEMENTS	CA	\$38	\$38	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3900000	STRUCTURES AND IMPROVEMENTS	CAGE	\$91	\$0	\$0	\$0	\$19	\$58	\$8	\$4	\$0	\$0



Depreciation Expense (Actuals)
 Twelve Months Ending - December 2011
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other	Nuttl
4030000	DEPN EXPENSE-ELECT	3900000	STRUCTURES AND IMPROVEMENTS	CAGW	\$69	\$3	\$51	\$15	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3900000	STRUCTURES AND IMPROVEMENTS	CN	\$174	\$4	\$53	\$12	\$12	\$95	\$7	\$1	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3900000	STRUCTURES AND IMPROVEMENTS	IDU	\$212	\$0	\$0	\$0	\$0	\$0	\$212	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3900000	STRUCTURES AND IMPROVEMENTS	JBG	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3900000	STRUCTURES AND IMPROVEMENTS	OR	\$567	\$0	\$567	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3900000	STRUCTURES AND IMPROVEMENTS	SO	\$1,895	\$35	\$413	\$115	\$220	\$758	\$102	\$47	\$5	\$0
4030000	DEPN EXPENSE-ELECT	3900000	STRUCTURES AND IMPROVEMENTS	UT	\$827	\$0	\$0	\$0	\$0	\$827	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3900000	STRUCTURES AND IMPROVEMENTS	WA	\$417	\$0	\$0	\$417	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3900000	STRUCTURES AND IMPROVEMENTS	WYP	\$87	\$0	\$0	\$0	\$87	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3900000	STRUCTURES AND IMPROVEMENTS	WYU	\$90	\$0	\$0	\$0	\$0	\$0	\$90	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3903000	STRUCTURES & IMPROVEMENTS - PANELS	CA	\$5	\$5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3903000	STRUCTURES & IMPROVEMENTS - PANELS	CAGE	\$2	\$0	\$0	\$0	\$0	\$1	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3903000	STRUCTURES & IMPROVEMENTS - PANELS	CAGW	\$3	\$0	\$2	\$1	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3903000	STRUCTURES & IMPROVEMENTS - PANELS	CN	\$56	\$1	\$17	\$4	\$4	\$27	\$2	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3903000	STRUCTURES & IMPROVEMENTS - PANELS	IDU	\$2	\$0	\$0	\$0	\$0	\$0	\$2	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3903000	STRUCTURES & IMPROVEMENTS - PANELS	OR	\$32	\$0	\$32	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3903000	STRUCTURES & IMPROVEMENTS - PANELS	SO	\$777	\$16	\$189	\$53	\$101	\$348	\$47	\$22	\$2	\$0
4030000	DEPN EXPENSE-ELECT	3903000	STRUCTURES & IMPROVEMENTS - PANELS	UT	\$14	\$0	\$0	\$0	\$0	\$14	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3903000	STRUCTURES & IMPROVEMENTS - PANELS	WA	\$1	\$0	\$0	\$1	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3903000	STRUCTURES & IMPROVEMENTS - PANELS	WYP	\$16	\$0	\$0	\$0	\$16	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3903000	STRUCTURES & IMPROVEMENTS - PANELS	WYU	\$	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3910000	OFFICE FURNITURE	CA	\$2	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3910000	OFFICE FURNITURE	CAGE	\$117	\$0	\$0	\$0	\$24	\$76	\$11	\$5	\$1	\$0
4030000	DEPN EXPENSE-ELECT	3910000	OFFICE FURNITURE	CAGW	\$14	\$1	\$10	\$3	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3910000	OFFICE FURNITURE	CN	\$101	\$3	\$31	\$7	\$7	\$49	\$4	\$1	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3910000	OFFICE FURNITURE	IDU	\$6	\$0	\$0	\$0	\$0	\$0	\$6	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3910000	OFFICE FURNITURE	JBG	\$25	\$1	\$17	\$5	\$0	\$1	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3910000	OFFICE FURNITURE	OR	\$114	\$0	\$114	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3910000	OFFICE FURNITURE	SO	\$693	\$14	\$169	\$47	\$90	\$310	\$42	\$19	\$2	\$0
4030000	DEPN EXPENSE-ELECT	3910000	OFFICE FURNITURE	UT	\$36	\$0	\$0	\$0	\$0	\$36	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3910000	OFFICE FURNITURE	WA	\$38	\$0	\$0	\$0	\$38	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3910000	OFFICE FURNITURE	WYP	\$29	\$0	\$0	\$0	\$29	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3910000	OFFICE FURNITURE	WYU	\$2	\$0	\$0	\$0	\$0	\$0	\$2	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CA	\$31	\$31	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CAEE	\$12	\$0	\$0	\$0	\$3	\$8	\$1	\$1	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CAGE	\$202	\$0	\$0	\$0	\$42	\$132	\$18	\$9	\$1	\$0
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CAGW	\$78	\$3	\$67	\$17	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CN	\$1,243	\$31	\$378	\$86	\$82	\$607	\$48	\$11	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	IDU	\$120	\$0	\$0	\$0	\$0	\$120	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	JBE	\$1	\$0	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	JBG	\$17	\$1	\$12	\$4	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	OR	\$327	\$0	\$327	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	SO	\$8,855	\$182	\$2,158	\$602	\$1,147	\$3,962	\$535	\$247	\$24	\$0
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	UT	\$374	\$0	\$0	\$0	\$0	\$374	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WA	\$166	\$0	\$0	\$166	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WYP	\$600	\$0	\$0	\$0	\$600	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WYU	\$11	\$0	\$0	\$0	\$0	\$0	\$0	\$11	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3913000	OFFICE EQUIPMENT	CAGE	\$64	\$0	\$0	\$0	\$13	\$41	\$6	\$3	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3913000	OFFICE EQUIPMENT	CAGW	\$2	\$0	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3913000	OFFICE EQUIPMENT	CN	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3913000	OFFICE EQUIPMENT	OR	\$3	\$0	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3913000	OFFICE EQUIPMENT	SO	\$19	\$0	\$5	\$1	\$3	\$9	\$1	\$1	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3913000	OFFICE EQUIPMENT	UT	\$3	\$0	\$0	\$0	\$0	\$3	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3913000	OFFICE EQUIPMENT	WYP	\$1	\$0	\$0	\$0	\$1	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3930000	STORES EQUIPMENT	CA	\$6	\$6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3930000	STORES EQUIPMENT	CAGE	\$166	\$0	\$0	\$0	\$34	\$108	\$15	\$7	\$1	\$0
4030000	DEPN EXPENSE-ELECT	3930000	STORES EQUIPMENT	CAGW	\$11	\$0	\$8	\$2	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3930000	STORES EQUIPMENT	IDU	\$19	\$0	\$0	\$0	\$0	\$19	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3930000	STORES EQUIPMENT	JBG	\$26	\$1	\$18	\$5	\$0	\$1	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3930000	STORES EQUIPMENT	OR	\$136	\$0	\$136	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3930000	STORES EQUIPMENT	SO	\$16	\$0	\$4	\$1	\$2	\$7	\$1	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3930000	STORES EQUIPMENT	UT	\$154	\$0	\$0	\$0	\$0	\$154	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3930000	STORES EQUIPMENT	WA	\$24	\$0	\$0	\$24	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3930000	STORES EQUIPMENT	WYP	\$51	\$0	\$0	\$0	\$51	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3930000	STORES EQUIPMENT	WYU	\$5	\$0	\$0	\$0	\$0	\$0	\$0	\$5	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3940000	"TLS. SHOP, GAR EQUIPMENT"	CA	\$23	\$23	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3940000	"TLS. SHOP, GAR EQUIPMENT"	CAGE	\$	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	3940000	"TLS. SHOP, GAR EQUIPMENT"	CAGW	\$960	\$0	\$0	\$0	\$199	\$625	\$87	\$43	\$5	\$0
4030000	DEPN EXPENSE-ELECT	3940000	"TLS. SHOP, GAR EQUIPMENT"	CAGW	\$92	\$4	\$68	\$21	\$0	\$0	\$0	\$0	\$0	\$0



Depreciation Expense (Actuals)
 Twelve Months Ending - December 2011
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other	Nutil
4030000	DEPN EXPENSE-ELECT 3940000	IDSU	\$83	\$0	\$0	\$0	\$0	\$0	\$0	\$83	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3940000	JBG	\$156	\$7	\$110	\$33	\$1	\$4	\$1	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3940000	OR	\$459	\$0	\$459	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3940000	SO	\$188	\$4	\$46	\$13	\$24	\$84	\$11	\$5	\$1	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3940000	UT	\$563	\$0	\$0	\$0	\$0	\$563	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3940000	WA	\$95	\$0	\$0	\$95	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3940000	WYP	\$184	\$0	\$0	\$0	\$184	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3940000	WYU	\$24	\$0	\$0	\$0	\$0	\$0	\$24	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3950000	CA	\$16	\$16	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3950000	LABORATORY EQUIPMENT	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3950000	CAEE	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3950000	LABORATORY EQUIPMENT	\$252	\$0	\$0	\$0	\$52	\$164	\$23	\$11	\$1	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3950000	CAGE	\$77	\$3	\$56	\$17	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3950000	LABORATORY EQUIPMENT	\$69	\$0	\$0	\$0	\$0	\$69	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3950000	JBG	\$26	\$1	\$18	\$5	\$0	\$1	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3950000	OR	\$589	\$0	\$589	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3950000	LABORATORY EQUIPMENT	\$302	\$6	\$74	\$21	\$39	\$135	\$18	\$8	\$1	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3950000	LABORATORY EQUIPMENT	\$377	\$0	\$0	\$0	\$0	\$377	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3950000	LABORATORY EQUIPMENT	\$94	\$0	\$0	\$94	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3950000	WYP	\$161	\$0	\$0	\$0	\$161	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3950000	LABORATORY EQUIPMENT	\$39	\$0	\$0	\$0	\$0	\$0	\$39	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3970000	CA	\$122	\$122	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3970000	COMMUNICATION EQUIPMENT	\$5	\$0	\$0	\$0	\$1	\$3	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3970000	CAEE	\$5	\$0	\$0	\$0	\$1	\$3	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3970000	COMMUNICATION EQUIPMENT	\$3,062	\$0	\$0	\$0	\$636	\$1,994	\$278	\$139	\$16	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3970000	CAGE	\$1,276	\$57	\$935	\$284	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3970000	COMMUNICATION EQUIPMENT	\$116	\$3	\$35	\$8	\$8	\$57	\$4	\$1	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3970000	CN	\$244	\$0	\$0	\$0	\$0	\$244	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3970000	COMMUNICATION EQUIPMENT	\$61	\$3	\$43	\$13	\$0	\$2	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3970000	JBG	\$1,489	\$0	\$1,489	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3970000	COMMUNICATION EQUIPMENT	\$1	\$0	\$0	\$0	\$1	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3970000	SO	\$2,311	\$47	\$563	\$157	\$299	\$1,034	\$140	\$64	\$6	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3970000	COMMUNICATION EQUIPMENT	\$1,384	\$0	\$0	\$0	\$0	\$1,384	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3970000	WA	\$501	\$0	\$0	\$501	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3970000	COMMUNICATION EQUIPMENT	\$920	\$0	\$0	\$0	\$920	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3970000	COMMUNICATION EQUIPMENT	\$181	\$0	\$0	\$0	\$0	\$0	\$181	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3972000	CA	\$3	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3972000	MOBILE RADIO EQUIPMENT	\$31	\$0	\$0	\$0	\$6	\$20	\$3	\$1	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3972000	CAGE	\$9	\$0	\$7	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3972000	MOBILE RADIO EQUIPMENT	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3972000	CN	\$10	\$0	\$0	\$0	\$0	\$10	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3972000	MOBILE RADIO EQUIPMENT	\$49	\$0	\$49	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3972000	OR	\$26	\$1	\$8	\$2	\$3	\$12	\$2	\$1	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3972000	MOBILE RADIO EQUIPMENT	\$115	\$0	\$0	\$0	\$0	\$115	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3972000	UT	\$26	\$0	\$0	\$26	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3972000	MOBILE RADIO EQUIPMENT	\$36	\$0	\$0	\$0	\$36	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3972000	WYP	\$5	\$0	\$0	\$0	\$0	\$0	\$5	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3972000	MOBILE RADIO EQUIPMENT	\$2	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3980000	CA	\$2	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3980000	MISCELLANEOUS EQUIPMENT	\$75	\$0	\$0	\$0	\$15	\$49	\$7	\$3	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3980000	CAEE	\$20	\$1	\$15	\$5	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3980000	MISCELLANEOUS EQUIPMENT	\$12	\$0	\$4	\$1	\$1	\$6	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3980000	CN	\$3	\$0	\$0	\$0	\$0	\$3	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3980000	MISCELLANEOUS EQUIPMENT	\$5	\$0	\$4	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3980000	JBG	\$38	\$0	\$38	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3980000	OR	\$173	\$4	\$42	\$12	\$22	\$78	\$10	\$5	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3980000	MISCELLANEOUS EQUIPMENT	\$22	\$0	\$0	\$0	\$0	\$22	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3980000	UT	\$7	\$0	\$0	\$7	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3980000	MOBILE RADIO EQUIPMENT	\$8	\$0	\$0	\$0	\$8	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3980000	WYP	\$1	\$0	\$0	\$0	\$0	\$1	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3980000	MISCELLANEOUS EQUIPMENT	\$1	\$0	\$0	\$0	\$0	\$1	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3980000	WYU	\$107	\$0	\$0	\$0	\$22	\$70	\$10	\$5	\$1	\$0	\$0
4032000	DEPR - STEAM 565131	DEPR - PROD STEAM NOT CLASSIFIED	\$107	\$0	\$0	\$0	\$22	\$70	\$10	\$5	\$1	\$0	\$0
4032000	DEPR - STEAM 565131	DEPR - PROD STEAM NOT CLASSIFIED	\$30	\$1	\$21	\$6	\$0	\$1	\$0	\$0	\$0	\$0	\$0
4032000	DEPR - STEAM 565131	DEPR - PROD STEAM NOT CLASSIFIED	\$137	\$1	\$21	\$8	\$22	\$71	\$10	\$5	\$1	\$0	\$0
4032000	DEPR - HYDRO 565133	DEPR - PROD HYDRO NOT CLASSIFIED	\$1,351	\$0	\$0	\$0	\$280	\$880	\$123	\$61	\$7	\$0	\$0
4033000	DEPR - HYDRO 565133	DEPR - PROD HYDRO NOT CLASSIFIED	\$2,227	\$100	\$1,631	\$495	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4033000	DEPR - OTHER 565134	DEPR - PROD OTHER NOT CLASSIFIED	\$3,577	\$100	\$1,631	\$495	\$280	\$880	\$123	\$61	\$7	\$0	\$0
4034000	DEPR - OTHER 565134	DEPR - PROD OTHER NOT CLASSIFIED	\$10	\$0	\$0	\$0	\$2	\$6	\$1	\$0	\$0	\$0	\$0
4034000	DEPR - OTHER 565134	DEPR - PROD OTHER NOT CLASSIFIED	\$	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4034000	DEPR - OTHER 565134	DEPR - PROD OTHER NOT CLASSIFIED	\$10	\$0	\$0	\$0	\$2	\$6	\$1	\$0	\$0	\$0	\$0



Depreciation Expense (Actuals)

Twelve Months Ending - December 2011

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other	Null
4035000	DEPR-TRANSMISSION	565141	DEPR - TRANS ASSETS NOT CLASSIFIED	CAGE	\$2,065	\$0	\$0	\$0	\$428	\$1,345	\$187	\$93	\$11	\$0	\$0
4035000	DEPR-TRANSMISSION	565141	DEPR - TRANS ASSETS NOT CLASSIFIED	CAGW	\$84	\$4	\$61	\$19	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4035000 Total					\$2,149	\$4	\$61	\$19	\$428	\$1,345	\$187	\$93	\$11	\$0	\$0
4036000	DEPR-DISTRIBUTION	565161	DEPR - DIST ASSETS NOT CLASSIFIED	CA	\$19	\$19	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4036000	DEPR-DISTRIBUTION	565161	DEPR - DIST ASSETS NOT CLASSIFIED	IDU	\$34	\$0	\$0	\$0	\$0	\$0	\$0	\$34	\$0	\$0	\$0
4036000	DEPR-DISTRIBUTION	565161	DEPR - DIST ASSETS NOT CLASSIFIED	OR	\$159	\$0	\$159	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4036000	DEPR-DISTRIBUTION	565161	DEPR - DIST ASSETS NOT CLASSIFIED	UT	\$248	\$0	\$0	\$0	\$0	\$248	\$0	\$0	\$0	\$0	\$0
4036000	DEPR-DISTRIBUTION	565161	DEPR - DIST ASSETS NOT CLASSIFIED	WA	\$35	\$0	\$0	\$35	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4036000	DEPR-DISTRIBUTION	565161	DEPR - DIST ASSETS NOT CLASSIFIED	WYP	\$142	\$0	\$0	\$0	\$142	\$0	\$0	\$0	\$0	\$0	\$0
4036000 Total					\$636	\$19	\$159	\$35	\$142	\$248	\$34	\$0	\$0	\$0	\$0
4037000	DEPR - GENERAL	565201	DEPR - GEN ASSETS NOT CLASSIFIED	CAGE	\$62	\$0	\$0	\$0	\$13	\$40	\$6	\$3	\$0	\$0	\$0
4037000	DEPR - GENERAL	565201	DEPR - GEN ASSETS NOT CLASSIFIED	CAGW	\$33	\$1	\$24	\$7	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4037000 Total					\$95	\$1	\$24	\$7	\$13	\$40	\$6	\$3	\$0	\$0	\$0
Grand Total					\$538,527	\$11,864	\$137,095	\$39,301	\$69,571	\$232,867	\$31,573	\$14,878	\$1,377	\$0	\$0



Amortization Expense (Actuals)
 Twelve Months Ending - December 2011
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other	Nutli
4040000	AMOR LTD TRM PLNT 3020000	FRANCHISES AND CONSENTS	CAGE	\$501	\$0	\$0	\$0	\$104	\$326	\$45	\$23	\$3	\$0
4040000	AMOR LTD TRM PLNT 3020000	FRANCHISES AND CONSENTS	CAGW	\$11,282	\$506	\$8,267	\$2,509	\$0	\$0	\$0	\$0	\$0	\$0
4040000	AMOR LTD TRM PLNT 3020000	FRANCHISES AND CONSENTS	IDU	\$20	\$0	\$0	\$0	\$0	\$20	\$0	\$0	\$0	\$0
4040000	AMOR LTD TRM PLNT 3031040	INTANGIBLE PLANT	CAGE	\$370	\$0	\$0	\$0	\$77	\$241	\$34	\$17	\$2	\$0
4040000	AMOR LTD TRM PLNT 3031040	INTANGIBLE PLANT	CAGW	\$262	\$12	\$192	\$58	\$0	\$0	\$0	\$0	\$0	\$0
4040000	AMOR LTD TRM PLNT 3031040	INTANGIBLE PLANT	OR	\$12	\$0	\$12	\$3	\$0	\$0	\$0	\$0	\$0	\$0
4040000	AMOR LTD TRM PLNT 3031050	RWT - RCMS WORK TRACKING	SO	\$42	\$1	\$10	\$3	\$5	\$19	\$3	\$1	\$0	\$0
4040000	AMOR LTD TRM PLNT 3031080	FMS - FUEL MANAGEMENT SYSTEM	SO	\$10	\$0	\$2	\$1	\$1	\$4	\$1	\$0	\$0	\$0
4040000	AMOR LTD TRM PLNT 3031780	DISTRIBUTION AUTOMATION PILOT	SO	\$435	\$9	\$108	\$30	\$56	\$195	\$26	\$12	\$1	\$0
4040000	AMOR LTD TRM PLNT 3031830	RECORD CENTER MGMT SOFTWARE	SO	\$2	\$0	\$1	\$0	\$0	\$1	\$0	\$0	\$0	\$0
4040000	AMOR LTD TRM PLNT 3032040	CUSTOMER SERVICE SYSTEM	CN	\$4,484	\$111	\$1,365	\$312	\$298	\$2,189	\$173	\$38	\$0	\$0
4040000	AMOR LTD TRM PLNT 3032040	SAP	SO	\$5,323	\$109	\$1,297	\$362	\$690	\$2,381	\$321	\$148	\$14	\$0
4040000	AMOR LTD TRM PLNT 3032270	ENTERPRISE DATA WAREHOUSE	SO	\$313	\$6	\$76	\$21	\$41	\$140	\$19	\$9	\$1	\$0
4040000	AMOR LTD TRM PLNT 3032340	FACILITY INSPECTION REPORTING SYSTEM	SO	\$73	\$1	\$18	\$5	\$9	\$33	\$4	\$2	\$0	\$0
4040000	AMOR LTD TRM PLNT 3032360	2002 GRID NET POWER COST MODELING	SO	\$144	\$3	\$35	\$10	\$19	\$64	\$9	\$4	\$0	\$0
4040000	AMOR LTD TRM PLNT 3032510	OPERATIONS MAPPING SYSTEM	SO	\$14	\$0	\$3	\$1	\$2	\$6	\$1	\$0	\$0	\$0
4040000	AMOR LTD TRM PLNT 3032590	SUBSTATION/CIRCUIT HISTORY OF OPERATIONS	SO	\$56	\$1	\$14	\$4	\$7	\$25	\$3	\$2	\$0	\$0
4040000	AMOR LTD TRM PLNT 3032600	SINGLE PERSON SCHEDULING	SO	\$323	\$7	\$79	\$22	\$42	\$145	\$20	\$9	\$1	\$0
4040000	AMOR LTD TRM PLNT 3032640	TIBCO SOFTWARE	SO	\$71	\$1	\$17	\$5	\$9	\$32	\$4	\$2	\$0	\$0
4040000	AMOR LTD TRM PLNT 3032710	ROUGE RIVER HYDRO INTANGIBLES	CAGW	\$8	\$0	\$4	\$1	\$0	\$0	\$0	\$0	\$0	\$0
4040000	AMOR LTD TRM PLNT 3032730	IMPROVEMENTS TO PLANT OWNED BY JAMES RIV	CAGW	\$707	\$32	\$52	\$157	\$0	\$0	\$0	\$0	\$0	\$0
4040000	AMOR LTD TRM PLNT 3032740	GADSBY INTANGIBLE ASSETS	CAGE	\$1	\$0	\$0	\$1	\$4	\$1	\$0	\$0	\$0	\$0
4040000	AMOR LTD TRM PLNT 3032760	SWIFT 2 IMPROVEMENTS	CAGW	\$432	\$19	\$316	\$96	\$0	\$0	\$0	\$0	\$0	\$0
4040000	AMOR LTD TRM PLNT 3032770	NORTH UMPQUA - SETTLEMENT AGREEMENT	CAGW	\$15	\$1	\$11	\$3	\$0	\$0	\$0	\$0	\$0	\$0
4040000	AMOR LTD TRM PLNT 3032780	BEAR RIVER SETTLEMENT AGREEMENT	CAGE	\$6	\$0	\$0	\$0	\$1	\$4	\$1	\$0	\$0	\$0
4040000	AMOR LTD TRM PLNT 3032860	WEB SOFTWARE	SO	\$524	\$11	\$128	\$36	\$68	\$234	\$32	\$15	\$1	\$0
4040000	AMOR LTD TRM PLNT 3032900	IDAHO TRANSMISSION CUSTOMER-OWNED ASSETS	CAGE	\$252	\$0	\$0	\$0	\$52	\$164	\$23	\$11	\$1	\$0
4040000	AMOR LTD TRM PLNT 3032900	IDAHO TRANSMISSION CUSTOMER-OWNED ASSETS	JBG	\$1	\$0	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4040000	AMOR LTD TRM PLNT 3032990	P8DM - FILENET P8 DOCUMENT MANAGEMENT (E	SO	\$552	\$11	\$135	\$38	\$72	\$247	\$33	\$15	\$1	\$0
4040000	AMOR LTD TRM PLNT 3033090	STEAM PLANT INTANGIBLE ASSETS	CAGE	\$1,389	\$0	\$0	\$0	\$288	\$905	\$126	\$63	\$7	\$0
4040000	AMOR LTD TRM PLNT 3033090	STEAM PLANT INTANGIBLE ASSETS	CAGW	\$377	\$17	\$276	\$64	\$0	\$0	\$0	\$0	\$0	\$0
4040000	AMOR LTD TRM PLNT 3033120	RANGER EMS/SCADA SYSTEM	CAGE	\$22	\$0	\$0	\$0	\$5	\$14	\$2	\$1	\$0	\$0
4040000	AMOR LTD TRM PLNT 3033120	RANGER EMS/SCADA SYSTEM	SO	\$3,886	\$80	\$947	\$264	\$503	\$1,739	\$235	\$108	\$10	\$0
4040000	AMOR LTD TRM PLNT 3033120	RANGER EMS/SCADA SYSTEM	WYP	\$72	\$0	\$0	\$0	\$72	\$0	\$0	\$0	\$0	\$0
4040000	AMOR LTD TRM PLNT 3033170	GTX VERSION 7 SOFTWARE	CN	\$506	\$13	\$154	\$35	\$33	\$247	\$20	\$4	\$0	\$0
4040000	AMOR LTD TRM PLNT 3033180	HPDV - HP Openview Software	SO	\$466	\$10	\$114	\$32	\$60	\$209	\$28	\$13	\$1	\$0
4040000	AMOR LTD TRM PLNT 3033190	ITRON METER READING SOFTWARE	CN	\$588	\$15	\$178	\$41	\$38	\$286	\$23	\$5	\$0	\$0
4040000	AMOR LTD TRM PLNT 3033300	SECID - CUST SECURE WEB LOGIN	CN	\$219	\$5	\$66	\$15	\$14	\$106	\$8	\$2	\$0	\$0
4040000	AMOR LTD TRM PLNT 3033310	CAT - ENERGY TRADING SYSTEM	SO	\$1,727	\$35	\$421	\$117	\$224	\$773	\$104	\$48	\$5	\$0
4040000	AMOR LTD TRM PLNT 3033320	CAS - CONTROL AREA SCHEDULING (TRANSM)	SO	\$911	\$19	\$222	\$62	\$118	\$408	\$55	\$27	\$2	\$0
4040000	AMOR LTD TRM PLNT 3033360	DSM REPORTING & TRACKING SOFTWARE	SO	\$244	\$5	\$60	\$17	\$32	\$109	\$15	\$7	\$1	\$0
4040000	AMOR LTD TRM PLNT 3033370	DISTRIBUTION INTANGIBLES	WYP	\$2	\$0	\$0	\$0	\$2	\$0	\$0	\$0	\$0	\$0
4040000	AMOR LTD TRM PLNT 3034900	MISC - MISCELLANEOUS	CAFE	\$35	\$0	\$0	\$0	\$6	\$22	\$3	\$2	\$0	\$0
4040000	AMOR LTD TRM PLNT 3034900	MISC - MISCELLANEOUS	CAGE	\$190	\$0	\$0	\$0	\$39	\$124	\$17	\$9	\$1	\$0
4040000	AMOR LTD TRM PLNT 3034900	MISC - MISCELLANEOUS	CAGW	\$21	\$1	\$15	\$5	\$0	\$0	\$0	\$0	\$0	\$0
4040000	AMOR LTD TRM PLNT 3034900	MISC - MISCELLANEOUS	CN	\$6	\$0	\$2	\$0	\$0	\$3	\$0	\$0	\$0	\$0
4040000	AMOR LTD TRM PLNT 3034900	MISC - MISCELLANEOUS	IDU	\$	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4040000	AMOR LTD TRM PLNT 3034900	MISC - MISCELLANEOUS	JBG	\$2	\$0	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4040000	AMOR LTD TRM PLNT 3034900	MISC - MISCELLANEOUS	OR	\$3	\$0	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4040000	AMOR LTD TRM PLNT 3034900	MISC - MISCELLANEOUS	SG	\$5,074	\$83	\$1,340	\$400	\$662	\$2,145	\$283	\$145	\$18	\$0
4040000	AMOR LTD TRM PLNT 3034900	MISC - MISCELLANEOUS	SO	\$402	\$8	\$98	\$27	\$52	\$180	\$24	\$11	\$1	\$0
4040000	AMOR LTD TRM PLNT 3034900	MISC - MISCELLANEOUS	UT	\$13	\$0	\$0	\$0	\$0	\$13	\$0	\$0	\$0	\$0
4040000	AMOR LTD TRM PLNT 3034900	MISC - MISCELLANEOUS	WA	\$	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4040000	AMOR LTD TRM PLNT 3034900	MISC - MISCELLANEOUS	WYP	\$72	\$0	\$0	\$0	\$72	\$0	\$0	\$0	\$0	\$0
4040000	AMOR LTD TRM PLNT 3116000	STRUCTURES - LEASE IMPROVEMENTS	CAGE	\$18	\$0	\$0	\$0	\$4	\$12	\$2	\$1	\$0	\$0
4040000	AMOR LTD TRM PLNT 3328000	RESERVOIR DAMS WATERWAYS LEASE HOLDS	CAGW	\$208	\$9	\$152	\$46	\$0	\$0	\$0	\$0	\$0	\$0
4040000	AMOR LTD TRM PLNT 3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	CA	\$257	\$0	\$0	\$0	\$6	\$18	\$3	\$1	\$0	\$0
4040000	AMOR LTD TRM PLNT 3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	CN	\$273	\$7	\$63	\$19	\$18	\$133	\$11	\$2	\$0	\$0
4040000	AMOR LTD TRM PLNT 3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	OR	\$752	\$0	\$752	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4040000	AMOR LTD TRM PLNT 3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	SO	\$1,289	\$26	\$314	\$88	\$167	\$577	\$78	\$36	\$3	\$0
4040000	AMOR LTD TRM PLNT 3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	UT	\$1	\$0	\$0	\$0	\$1	\$0	\$0	\$0	\$0	\$0
4040000	AMOR LTD TRM PLNT 3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	WA	\$145	\$0	\$0	\$145	\$0	\$0	\$0	\$0	\$0	\$0
4040000	AMOR LTD TRM PLNT 3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	WYP	\$620	\$0	\$0	\$0	\$620	\$0	\$0	\$0	\$0	\$0
4040000	AMOR LTD TRM PLNT 3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	WYU	\$5	\$0	\$0	\$0	\$0	\$0	\$5	\$0	\$0	\$0
4040000 Total				\$46,058	\$1,432	\$17,804	\$5,071	\$4,590	\$14,478	\$1,808	\$797	\$78	\$0
4049000	AMR LTD TRM PLNT-OTH 566200	AMORTIZATION OTHER INTANGIBLE	CAGE	\$-12	\$0	\$0	\$0	\$-3	\$-8	\$-1	\$-1	\$0	\$0
4049000 Total				\$-12	\$0	\$0	\$0	\$-3	\$-8	\$-1	\$-1	\$0	\$0
4061000	EL PLNT ACQ ADJ-CM 566920	AMORT ELEC PLANT ACQ ADJ	CAGE	\$5,524	\$0	\$0	\$0	\$1,145	\$3,598	\$501	\$250	\$30	\$0
4061000 Total				\$5,524	\$0	\$0	\$0	\$1,145	\$3,598	\$501	\$250	\$30	\$0
4071500	AMOR UNRECOV-TROJN 566941	AMORT OF UNREC PLANT - TROJAN	OR	\$-6	\$0	\$-6	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4071500	AMOR UNRECOV-TROJN 566941	AMORT OF UNREC PLANT - TROJAN	TROJP	\$164	\$7	\$120	\$37	\$0	\$0	\$0	\$0	\$0	\$0
4071500	AMOR UNRECOV-TROJN 566941	AMORT OF UNREC PLANT - TROJAN	WA	\$-23	\$0	\$0	\$-23	\$0	\$0	\$0	\$0	\$0	\$0
4071500 Total				\$135	\$7	\$115	\$14	\$0	\$0	\$0	\$0	\$0	\$0



Amortization Expense (Actuals)
 Twelve Months Ending - December 2011
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other	Null
4073000	REGULATORY DEBITS 367553	Other Rev Adj - Commercial - Deferral	OTHER \$238	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$238
4073000	REGULATORY DEBITS 367553	Other Rev Adj - Commercial - Deferral	OTHER \$231	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$231
4073000	REGULATORY DEBITS 367753	Other Rev Adj - Industrial - Deferral	OTHER \$23	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$23
4073000	REGULATORY DEBITS 367853	Other Rev Adj - Irrigation - Deferral	OTHER \$131	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$131
4073000	REGULATORY DEBITS 367953	Other Rev Adj - SU/Hwy Light - Deferral	OTHER \$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3
4073000 Total			\$627	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$627
4074000	REGULATORY CREDITS 367554	Other Rev Adj - Residential - Realized	OTHER -\$140	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$140
4074000	REGULATORY CREDITS 367954	Other Rev Adj - Commercial - Realized	OTHER -\$134	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$134
4074000	REGULATORY CREDITS 367754	Other Rev Adj - Industrial - Realized	OTHER -\$14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$14
4074000	REGULATORY CREDITS 367854	Other Rev Adj - Irrigation - Realized	OTHER -\$90	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$90
4074000	REGULATORY CREDITS 367954	Other Rev Adj - SU/Hwy Light - Realized	OTHER -\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$2
4074000 Total			-\$381	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$381
Grand Total			\$51,952	\$1,430	\$17,919	\$5,084	\$5,733	\$18,068	\$2,308	\$1,047	\$107	\$246	\$0



Taxes Other Than Income (Actuals)
 Twelve Months Ending - December 2011
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UIPL	FERC	Other	Nutli
4081000	TAX OTH INC-U OP I 583451	Extraction Tax - Mines	SO	\$2,381	\$49	\$580	\$162	\$308	\$1,065	\$144	\$68	\$6	\$0
4081000	TAX OTH INC-U OP I 583501	Federal Reclamation Tax - Mines	SO	\$297	\$6	\$72	\$20	\$38	\$133	\$18	\$8	\$1	\$0
4081000	TAX OTH INC-U OP I 584101	Government Royalties - Mines	SO	\$6,864	\$141	\$1,672	\$466	\$889	\$3,071	\$414	\$191	\$18	\$0
4081000	TAX OTH INC-U OP I 584201	Other Royalties - Mines	SO	\$10	\$0	\$2	\$1	\$1	\$4	\$1	\$0	\$0	\$0
4081000	TAX OTH INC-U OP I 584960	Taxes Other Non-Income - Credit	SO	-\$10,896	-\$224	-\$2,656	-\$740	-\$1,412	-\$4,875	-\$658	-\$304	-\$29	\$0
4081000 Total				-\$1,344	-\$28	-\$327	-\$91	-\$174	-\$601	-\$81	-\$37	-\$4	\$0
4081500	PROPERTY TAXES 579000	PROPERTY TAX	GPS	\$112,588	\$2,310	\$27,433	\$7,650	\$14,586	\$50,374	\$6,797	\$3,138	\$301	\$0
4081500 Total				\$112,588	\$2,310	\$27,433	\$7,650	\$14,586	\$50,374	\$6,797	\$3,138	\$301	\$0
4081800	FRANCHISE TAXES 578000	FRANCHISE & OCCUPATION TAXES	CA	\$1,279	\$1,279	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4081800	FRANCHISE TAXES 578000	FRANCHISE & OCCUPATION TAXES	OR	\$25,327	\$0	\$25,327	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4081800	FRANCHISE TAXES 578000	FRANCHISE & OCCUPATION TAXES	WYP	\$1,863	\$0	\$0	\$0	\$1,863	\$0	\$0	\$0	\$0	\$0
4081800 Total				\$28,269	\$1,279	\$25,327	\$0	\$1,863	\$0	\$0	\$0	\$0	\$0
4081990	MISC TAXES - OTHER 583260	PUBLIC UTILITY TAX	WA	\$10,525	\$0	\$0	\$10,525	\$0	\$0	\$0	\$0	\$0	\$0
4081990	MISC TAXES - OTHER 583261	OREGON ENERGY RESOURCE SUPPLIER TAX	OR	\$790	\$0	\$790	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4081990	MISC TAXES - OTHER 583262	NAVAJO BUSINESS ACTIVITY TAX	UT	\$1	\$0	\$0	\$0	\$0	\$1	\$0	\$0	\$0	\$0
4081990	MISC TAXES - OTHER 583263	MONTANA ENERGY TAX	SE	\$200	\$3	\$49	\$15	\$29	\$84	\$13	\$7	\$1	\$0
4081990	MISC TAXES - OTHER 583265	WASHINGTON GROSS REVENUE TAX - SERVICES	WA	\$37	\$0	\$0	\$37	\$0	\$0	\$0	\$0	\$0	\$0
4081990	MISC TAXES - OTHER 583266	IDAHO KILOWATT HOUR TAX	SE	\$36	\$1	\$9	\$3	\$5	\$15	\$2	\$1	\$0	\$0
4081990	MISC TAXES - OTHER 583267	WYOMING ANNUAL CORPORATION FEE (TAX)	WYP	\$57	\$0	\$0	\$0	\$57	\$0	\$0	\$0	\$0	\$0
4081990	MISC TAXES - OTHER 583269	MONTANA WHOLESALE ENERGY TAX	SE	\$143	\$2	\$35	\$11	\$21	\$60	\$9	\$5	\$0	\$0
4081990	MISC TAXES - OTHER 583272	Salt Lake Valley Law Enforcement Levy	UT	\$1	\$0	\$0	\$0	\$0	\$1	\$0	\$0	\$0	\$0
4081990	MISC TAXES - OTHER 584100	GOVERNMENT ROYALTIES	CAEE	\$397	\$0	\$0	\$0	\$86	\$252	\$37	\$19	\$2	\$0
4081990 Total				\$12,186	\$6	\$883	\$10,591	\$198	\$413	\$61	\$32	\$3	\$0
Grand Total				\$151,698	\$3,567	\$53,316	\$18,149	\$16,272	\$50,185	\$6,777	\$3,133	\$301	\$0



Taxes Other Than Income (Actuals)
 Twelve Months Ending - December 2011
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other	Nutli
4081000	TAX OTH INC-U OP 1 583451	Extraction Tax - Mines	SO	\$2,381	\$49	\$500	\$162	\$308	\$1,065	\$144	\$66	\$6	\$0
4081000	TAX OTH INC-U OP 1 583501	Federal Reclamation Tax - Mines	SO	\$297	\$6	\$72	\$20	\$39	\$133	\$18	\$9	\$1	\$0
4081000	TAX OTH INC-U OP 1 584101	Government Royalties - Mines	SO	\$6,864	\$141	\$1,672	\$466	\$869	\$3,071	\$414	\$191	\$18	\$0
4081000	TAX OTH INC-U OP 1 584201	Other Royalties - Mines	SO	\$10	\$0	\$2	\$1	\$4	\$1	\$1	\$0	\$0	\$0
4081000	TAX OTH INC-U OP 1 584960	Taxes Other Non-Income - Credit	SO	-\$10,896	-\$224	-\$2,655	-\$740	-\$1,412	-\$4,875	-\$656	-\$304	-\$29	\$0
4081000 Total				-\$1,344	-\$28	-\$327	-\$91	-\$174	-\$601	-\$61	-\$37	-\$4	\$0
4081500	PROPERTY TAXES 579000	PROPERTY TAX	GPS	\$112,586	\$2,310	\$27,433	\$7,650	\$14,586	\$50,374	\$6,797	\$3,138	\$301	\$0
4081500 Total				\$112,586	\$2,310	\$27,433	\$7,650	\$14,586	\$50,374	\$6,797	\$3,138	\$301	\$0
4081800	FRANCHISE TAXES 578000	FRANCHISE & OCCUPATION TAXES	CA	\$1,279	\$1,279	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4081800	FRANCHISE TAXES 578000	FRANCHISE & OCCUPATION TAXES	OR	\$25,327	\$0	\$25,327	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4081800	FRANCHISE TAXES 578000	FRANCHISE & OCCUPATION TAXES	WYP	\$1,663	\$0	\$0	\$0	\$1,663	\$0	\$0	\$0	\$0	\$0
4081800 Total				\$28,269	\$1,279	\$25,327	\$0	\$1,663	\$0	\$0	\$0	\$0	\$0
4081990	MISC TAXES - OTHER 583260	PUBLIC UTILITY TAX	WA	\$10,525	\$0	\$0	\$10,525	\$0	\$0	\$0	\$0	\$0	\$0
4081990	MISC TAXES - OTHER 583261	OREGON ENERGY RESOURCE SUPPLIER TAX	OR	\$790	\$0	\$790	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4081990	MISC TAXES - OTHER 583262	NAVAJO BUSINESS ACTIVITY TAX	UT	\$1	\$0	\$0	\$0	\$0	\$1	\$0	\$0	\$0	\$0
4081990	MISC TAXES - OTHER 583263	MONTANA ENERGY TAX	SE	\$200	\$3	\$49	\$15	\$29	\$84	\$13	\$7	\$1	\$0
4081990	MISC TAXES - OTHER 583265	WASHINGTON GROSS REVENUE TAX - SERVICES	WA	\$37	\$0	\$0	\$37	\$0	\$0	\$0	\$0	\$0	\$0
4081990	MISC TAXES - OTHER 583266	IDAHO KILOWATT HOUR TAX	SE	\$36	\$1	\$9	\$3	\$5	\$15	\$2	\$1	\$0	\$0
4081990	MISC TAXES - OTHER 583267	WYOMING ANNUAL CORPORATION FEE (TAX)	WYP	\$57	\$0	\$0	\$0	\$57	\$0	\$0	\$0	\$0	\$0
4081990	MISC TAXES - OTHER 583268	MONTANA WHOLESALE ENERGY TAX	SE	\$143	\$2	\$35	\$11	\$21	\$60	\$9	\$5	\$0	\$0
4081990	MISC TAXES - OTHER 583272	Salt Lake Valley Law Enforcement Levy	UT	\$1	\$0	\$0	\$0	\$0	\$1	\$0	\$0	\$0	\$0
4081990	MISC TAXES - OTHER 584100	GOVERNMENT ROYALTIES	CAEE	\$397	\$0	\$0	\$0	\$36	\$252	\$37	\$19	\$2	\$0
4081990 Total				\$12,186	\$6	\$883	\$10,591	\$198	\$413	\$61	\$32	\$3	\$0
Grand Total				\$151,699	\$3,567	\$53,316	\$18,149	\$16,272	\$50,185	\$6,777	\$3,133	\$301	\$0



Interest Expense & Renewable Energy Tax Credits (Actuals)

Twelve Months Ending - December 2011
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

FERC Account	JARS Reg Alloc Fctr	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other	Nutil	
4091000	Renewable Electricity Production Tax Cre	SG	-\$71,868	-\$1,169	-\$18,976	-\$5,671	-\$9,369	-\$30,378	-\$4,005	-\$2,047	-\$253	\$0	\$0
4091000	Research & Experimentation Credit	SG	-\$75	-\$1	-\$20	-\$6	-\$10	-\$32	-\$4	-\$2	\$0	\$0	\$0
4091000	Mining Rescue Training Credit - Energy W	CAEE	-\$69	\$0	\$0	\$0	-\$15	-\$44	-\$7	-\$3	\$0	\$0	\$0
4091000	Mining Rescue Training Credit - PMI	JBE	-\$25	-\$1	-\$17	-\$5	\$0	-\$1	\$0	\$0	\$0	\$0	\$0
4091000	HR Hiring Retention Tax Credit	SO	-\$36	-\$1	-\$9	-\$2	-\$5	-\$16	-\$2	-\$1	\$0	\$0	\$0
4091000	Fuel Tax Credit	SE	-\$13	\$0	-\$3	-\$1	-\$2	-\$6	-\$1	\$0	\$0	\$0	\$0
4091000	Foreign Tax Credit	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4091000 Total			-\$72,086	-\$1,172	-\$19,025	-\$5,686	-\$9,401	-\$30,476	-\$4,019	-\$2,054	-\$253	\$0	\$0
4091100	Utah Renewable Energy Production Tax Cre	CAGE	-\$298	\$0	\$0	\$0	-\$62	-\$194	-\$27	-\$13	-\$2	\$0	\$0
4091100 Total			-\$298	\$0	\$0	\$0	-\$62	-\$194	-\$27	-\$13	-\$2	\$0	\$0
4191000	AFUDC - OTHER	SNP	-\$46,510	-\$845	-\$10,355	-\$2,917	-\$6,204	-\$21,859	-\$2,852	-\$1,346	-\$133	\$0	\$0
4191000 Total			-\$46,510	-\$845	-\$10,355	-\$2,917	-\$6,204	-\$21,859	-\$2,852	-\$1,346	-\$133	\$0	\$0
4270000	INT ON LNG-TRM DBT	SNP	\$364,553	\$6,625	\$81,160	\$22,865	\$48,625	\$171,334	\$22,351	\$10,553	\$1,039	\$0	\$0
4270000 Total			\$364,553	\$6,625	\$81,160	\$22,865	\$48,625	\$171,334	\$22,351	\$10,553	\$1,039	\$0	\$0
4280000	AMT DBT DISC & EXP	SNP	\$3,911	\$71	\$871	\$245	\$522	\$1,838	\$240	\$113	\$11	\$0	\$0
4280000 Total			\$3,911	\$71	\$871	\$245	\$522	\$1,838	\$240	\$113	\$11	\$0	\$0
4281000	AMORTZN OF LOSS	SNP	\$1,770	\$32	\$394	\$111	\$236	\$832	\$109	\$51	\$5	\$0	\$0
4281000 Total			\$1,770	\$32	\$394	\$111	\$236	\$832	\$109	\$51	\$5	\$0	\$0
4290000	AMT PREM ON DEBT	SNP	-\$3	\$0	-\$1	\$0	\$0	-\$1	\$0	\$0	\$0	\$0	\$0
4290000 Total			-\$3	\$0	-\$1	\$0	\$0	-\$1	\$0	\$0	\$0	\$0	\$0
4310000	OTHER INTEREST EXP	SNP	\$10,400	\$189	\$2,315	\$652	\$1,387	\$4,888	\$638	\$301	\$30	\$0	\$0
4310000 Total			\$10,400	\$189	\$2,315	\$652	\$1,387	\$4,888	\$638	\$301	\$30	\$0	\$0
4313000	INT EXP ON REG LIAB	SNP	\$3,942	\$72	\$878	\$247	\$526	\$1,853	\$242	\$114	\$11	\$0	\$0
4313000 Total			\$3,942	\$72	\$878	\$247	\$526	\$1,853	\$242	\$114	\$11	\$0	\$0
4320000	AFUDC - BORROWED	SNP	-\$24,643	-\$448	-\$5,486	-\$1,546	-\$3,287	-\$11,582	-\$1,511	-\$713	-\$70	\$0	\$0
4320000 Total			-\$24,643	-\$448	-\$5,486	-\$1,546	-\$3,287	-\$11,582	-\$1,511	-\$713	-\$70	\$0	\$0
Grand Total			\$241,036	\$4,524	\$50,751	\$13,972	\$32,342	\$116,632	\$15,170	\$7,005	\$638	\$0	\$0



Deferred Income Tax Expense (Actuals)
 Twelve Months Ending - December 2011
 Allocation Method - Factor West Control Area
 (Allocated In Thousands)

FERC Account	FERC Secondary Acct		JARS Reg Alloc Fctr	Total	Calif	Oregon	Wash	Id-PPL	Mont	WY-PPL	Utah	Idaho	WY-UPL	FERC	Other	NUH
4101000	105122	Repair Deduction	BG	\$57,437	\$934	\$15,166	\$4,532	\$0	\$0	\$7,488	\$24,278	\$3,201	\$1,630	\$202	\$0	\$0
4101000	105125	Tax Depreciation	TAXDEPR	\$620,182	\$13,295	\$163,966	\$35,642	\$0	\$0	\$73,770	\$264,907	\$33,768	\$15,982	\$1,772	\$0	\$17,074
4101000	105126	282DIT PMIO/Depreciation-Tax	JBE	\$9,224	\$420	\$6,457	\$1,890	\$0	\$0	\$78	\$226	\$34	\$17	\$2	\$0	\$0
4101000	105137	Capitalized Depreciation	SO	\$1,943	\$40	\$474	\$132	\$0	\$0	\$252	\$870	\$117	\$54	\$5	\$0	\$0
4101000	105141	AFUDC Debt	SNP	\$9,037	\$164	\$2,012	\$567	\$0	\$0	\$1,205	\$4,247	\$554	\$262	\$26	\$0	\$0
4101000	1051411	AFUDC Equity	SNP	\$17,058	\$310	\$3,797	\$1,070	\$0	\$0	\$2,275	\$8,016	\$1,046	\$494	\$48	\$0	\$0
4101000	105143	282Basis Intangible Difference	SO	\$911	\$19	\$222	\$62	\$0	\$0	\$118	\$408	\$55	\$25	\$2	\$0	\$0
4101000	105146	Mine Safety Sec. 179E Election - PPW	CAEE	\$13	\$0	\$0	\$0	\$0	\$0	\$3	\$6	\$1	\$1	\$0	\$0	\$0
4101000	105149	Mine Safety Sec. 179E Election - PMI	JBE	\$26	\$1	\$18	\$6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	105152	Gain/(Loss) on Prop. Disposition	GPS	\$9,475	\$186	\$2,211	\$617	\$0	\$0	\$1,178	\$4,080	\$548	\$253	\$24	\$0	\$0
4101000	105165	Coal Mine Development	SE	\$73	\$1	\$17	\$5	\$0	\$0	\$10	\$30	\$4	\$2	\$0	\$0	\$0
4101000	105170	Coal Mine Extension	SE	\$1,123	\$18	\$276	\$86	\$0	\$0	\$162	\$473	\$70	\$36	\$4	\$0	\$0
4101000	105171	PMI Coal Mine Extension Costs	JBE	\$588	\$27	\$412	\$127	\$0	\$0	\$5	\$14	\$2	\$1	\$0	\$0	\$0
4101000	105175	Cost of Removal	GPS	\$27,119	\$566	\$6,608	\$1,843	\$0	\$0	\$3,513	\$12,133	\$1,637	\$756	\$73	\$0	\$0
4101000	1052203	Cholla SHL NOPA (Lease Amortization)	CAGE	\$37	\$0	\$0	\$0	\$0	\$0	\$8	\$24	\$3	\$2	\$0	\$0	\$0
4101000	105470	282Book Gain/Loss on Land Sales	GPS	\$252	\$5	\$61	\$17	\$0	\$0	\$33	\$113	\$15	\$7	\$1	\$0	\$0
4101000	110200	IGC Tax Percentage Depletion Deduct	CAEE	\$151	\$0	\$0	\$0	\$0	\$0	\$33	\$96	\$14	\$7	\$1	\$0	\$0
4101000	1102051	Tax Percentage Depletion - Deduction (B)	CAEE	\$62	\$0	\$0	\$0	\$0	\$0	\$13	\$39	\$6	\$3	\$0	\$0	\$0
4101000	120105	Willow Wind Account Receivable	CAEE	\$37	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	145030	190Distribution O&M	SNPD	\$987	\$35	\$273	\$65	\$0	\$0	\$83	\$468	\$46	\$17	\$0	\$0	\$0
4101000	205025	PMI-Fuel Cost Adjustment	CAEE	\$228	\$0	\$0	\$0	\$0	\$0	\$50	\$145	\$22	\$11	\$1	\$0	\$0
4101000	205200	MAS INVENTORY WRITE-OFF	CAEE	\$48	\$0	\$0	\$0	\$0	\$0	\$10	\$30	\$5	\$2	\$0	\$0	\$0
4101000	205411	190PMISec263A	JBE	\$34	\$2	\$24	\$7	\$0	\$0	\$0	\$1	\$0	\$0	\$0	\$0	\$0
4101000	210100	283OR PUC Prepaid Taxes	OR	\$104	\$0	\$104	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	210120	283UT PUC Prepaid Taxes	UT	\$238	\$0	\$0	\$0	\$0	\$0	\$0	\$238	\$0	\$0	\$0	\$0	\$0
4101000	210130	283ID PUC Prepaid Taxes	IDU	\$18	\$0	\$0	\$0	\$0	\$0	\$0	\$18	\$0	\$0	\$0	\$0	\$0
4101000	210180	283Prepaid Membership Fees-EEI WSCC	SO	\$107	\$2	\$26	\$7	\$0	\$0	\$4	\$46	\$6	\$3	\$0	\$0	\$0
4101000	320210	190R&E Expense Sec174 Deduction	OTHER	\$286	\$8	\$87	\$27	\$0	\$0	\$51	\$177	\$24	\$11	\$1	\$0	\$0
4101000	415110	190DEF REG ASSET-TRANSIM SVC DEPOSIT	SG	\$245	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,145	\$0
4101000	415120	190DEF REG ASSET-FOOTE CREEK CONTRACT	CAGE	\$52	\$0	\$0	\$0	\$0	\$0	\$42	\$135	\$18	\$9	\$1	\$0	\$0
4101000	415300	283Hazardous Waste/Environmental Cleanup	SO	\$1,729	\$35	\$421	\$117	\$0	\$0	\$224	\$774	\$104	\$48	\$5	\$0	\$0
4101000	415406	Reg Asset Utah ECAM	OTHER	\$25,726	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$25,726	\$0
4101000	415501	Cholla PII Transact Costs- APS Amort - I	IDU	\$13	\$0	\$0	\$0	\$0	\$0	\$0	\$13	\$0	\$0	\$0	\$0	\$0
4101000	415502	Cholla PII Transact Costs- APS Amort - O	OR	\$20	\$0	\$20	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	415503	Cholla PII Transact Costs- APS Amort - W	WA	\$37	\$0	\$37	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	415680	190Def Intervenor Funding Grants-OR	OR	\$117	\$0	\$117	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	415700	190Reg Liab EPA balancing accounts-OR	OTHER	\$181	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$181	\$0
4101000	415701	CA Deferred Intervenor Funding	CA	\$12	\$12	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	415702	Contrib Pension Reg Asset MMT & CTG WY	WYP	\$631	\$0	\$0	\$0	\$0	\$0	\$631	\$0	\$0	\$0	\$0	\$0	\$0
4101000	415850	Unrecovered Plant Powerdale	CAGW	\$108	\$5	\$78	\$24	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	415851	Powerdale Hydro Decom Reg Asset - CA	CA	\$13	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	415866	Reg Asset - OR Solar Feed-in Tariff	OTHER	\$396	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$396	\$0
4101000	415870	Deferred Excess Net Power Costs CA	CA	\$75	\$75	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	415874	Deferred Excess Net Power Costs - WY 09	OTHER	\$7,439	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,439	\$0
4101000	415880	Deferred UT Independent Evaluation Fee	UT	\$35	\$0	\$0	\$0	\$0	\$0	\$0	\$35	\$0	\$0	\$0	\$0	\$0
4101000	415882	Deferral of Renewable Energy Credit - WA	OTHER	\$259	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$259	\$0
4101000	415892	Deferred Excess Net Power Costs - ID 09	OTHER	\$3,911	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,911	\$0
4101000	415900	OR SB 408 Recovery	OTHER	\$2,206	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,206	\$0
4101000	425100	190Deferred Regulatory Expense-IDU	IDU	\$6	\$0	\$0	\$0	\$0	\$0	\$0	\$6	\$0	\$0	\$0	\$0	\$0
4101000	425110	190Tenant Lease Allow-PSU Call Ctr	CN	\$18	\$0	\$6	\$1	\$0	\$0	\$1	\$9	\$1	\$0	\$0	\$0	\$0
4101000	425225	Duke/Hermiston Contract Renegotiation	CAGW	\$155	\$7	\$114	\$35	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	425295	BPA Conservation Rate Credit	CAGW	\$263	\$12	\$192	\$58	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	430110	Reg Asset Balance Redclass	SO	\$147	\$3	\$36	\$10	\$0	\$0	\$19	\$68	\$8	\$4	\$0	\$0	\$0
4101000	430112	Reg Asset - Other - Balance Redclass	OTHER	\$441	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$441	\$0
4101000	430113	Reg Asset - Def NPC Balance Redclass	OTHER	\$226	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$226	\$0
4101000	505100	190Energy West Accrued Liabilities	CAEE	\$212	\$0	\$0	\$0	\$0	\$0	\$46	\$135	\$10	\$1	\$0	\$0	\$0
4101000	505150	190Misc Current and Accrued Liability-SO	SO	\$72	\$15	\$176	\$49	\$0	\$0	\$93	\$233	\$44	\$20	\$2	\$0	\$0
4101000	505510	190PMI Vacation/Bonus	JBE	\$19	\$1	\$13	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	606101	Trojan Decommissioning Costs - WA	WA	\$9	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	606102	Trojan Decommissioning Costs - OR	OR	\$2	\$0	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	610100	283PMI AMORT DEVELOPMENT	JBE	\$546	\$25	\$362	\$118	\$0	\$0	\$5	\$13	\$2	\$1	\$0	\$0	\$0
4101000	6101001	190NOPA 103-99-00 RAR	SO	\$22	\$0	\$5	\$2	\$0	\$0	\$3	\$10	\$1	\$1	\$0	\$0	\$0
4101000	610111	283PMI SALE OF ASSETS	JBE	\$176	\$8	\$123	\$38	\$0	\$0	\$11	\$4	\$1	\$0	\$0	\$0	\$0
4101000	610114	PMI EITF Pre stripping Cost	JBE	\$285	\$12	\$186	\$57	\$0	\$0	\$2	\$6	\$1	\$1	\$0	\$0	\$0
4101000	610142	283Reg Liability-UT Home Energy Lifeline	UT	\$54	\$0	\$0	\$0	\$0	\$0	\$0	\$54	\$0	\$0	\$0	\$0	\$0
4101000	610146	190OR Reg Asset/Liability Conrol	OR	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$3	\$0	\$0	\$0	\$0	\$0
4101000	705200	190OR Gain on Sale of Renewable Energy	OTHER	\$53	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$53	\$0
4101000	705261	Reg Liability - Sale of Renewable Energy	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	705265	Reg Liab - OR Energy Conservation Charge	OR	\$0	\$0	\$6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6	\$0
4101000	705305	Reg Liability - Deferred Benefit Arch S	CAEE	\$17	\$0	\$0	\$0	\$0	\$0	\$4	\$11	\$2	\$1	\$0	\$0	\$0
4101000	705306	Reg Liability-CA Gain on Sale of Asset	CA	\$1	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	705337	Reg Liability - Sale of Renewable Energy	OTHER	\$1,364	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,364	\$0
4101000	705454	Reg Liability - UT Property Insurance Re	UT	\$259	\$0	\$0	\$0	\$0	\$0	\$0	\$259	\$0	\$0	\$0	\$0	\$0
4101000	715800	190Rexding Contract	CAGW	\$208	\$9	\$153	\$46	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	720200	190Deferred Compensation Payout	SO	\$166	\$3	\$40	\$11	\$0	\$0	\$21	\$74	\$10	\$5	\$0	\$0	\$0
4101000	720500	190Severance	SO	\$7	\$0	\$2	\$0	\$0	\$0	\$1	\$3	\$0	\$0	\$0	\$0	\$0
4101000	910530	190Injuries & Damages	SO	\$1,150	\$24	\$280	\$78	\$0	\$0	\$149	\$515	\$69	\$32	\$3	\$0	\$0



Deferred Income Tax Expense (Actuals)
 Twelve Months Ending - December 2011
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

FERC Account	FERC Secondary Acct	JARS Reg Alloc Fctr	Total	CAIF	Oregon	Wash	Id-PPL	Mont	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other	Nutil
4101000	910580	283SMUD Revenue Imputation-UT Reg Liab	OTHER	\$870	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$870
4101000	910580	190Wasatch workers comp reserve	SO	\$52	\$1	\$13	\$4	\$0	\$0	\$7	\$3	\$1	\$0	\$0	\$0
4101000 Total			\$809,848	\$16,291	\$204,669	\$47,561	\$0	\$0	\$91,618	\$323,638	\$41,904	\$19,720	\$2,178	\$45,699	\$17,074
4111000	100105	283FAS 109 Def Tax Liab WA-NUTL	WA	\$500	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	105100	190CAPITALIZED LABOR COSTS	SO	\$3,489	\$71	\$845	\$236	\$0	\$0	\$449	\$1,562	\$209	\$97	\$9	\$0
4111000	1051151	Depreciation Flow-Through - CA	CA	\$260	\$250	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	1051152	Depreciation Flow-Through - FERC	FERC	\$34	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$34	\$0
4111000	1051153	Depreciation Flow-Through - ID	IDU	\$571	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	1051154	Depreciation Flow-Through - OR	OR	\$2,925	\$0	\$2,925	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	1051155	Depreciation Flow-Through - OTHER	OTHER	\$8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	1051156	Depreciation Flow-Through - UT	UT	\$4,397	\$0	\$0	\$0	\$0	\$0	\$0	\$4,397	\$0	\$0	\$0	\$0
4111000	1051157	Depreciation Flow-Through - WA	WA	\$2,674	\$0	\$0	\$2,674	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	1051158	Depreciation Flow-Through - WYP	WYP	\$1,459	\$0	\$0	\$0	\$0	\$1,459	\$0	\$0	\$0	\$0	\$0	\$0
4111000	1051159	Depreciation Flow-Through - WYU	WYU	\$88	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$88	\$0
4111000	105120	Book Depreciation	SCHMDEXP	\$234,422	\$5,165	\$69,678	\$17,108	\$0	\$30,284	\$101,368	\$13,744	\$6,477	\$600	\$0	\$0
4111000	105121	282DIT PMIDepreciation-Book	JBE	\$6,757	\$308	\$4,731	\$1,458	\$0	\$0	\$57	\$166	\$28	\$13	\$1	\$0
4111000	105123	Sec 481A Adj- Repair Deduction	SG	\$1,843	\$30	\$487	\$145	\$0	\$0	\$240	\$779	\$103	\$53	\$6	\$0
4111000	105130	CIAC	CIAC	\$14,674	\$518	\$4,057	\$963	\$0	\$0	\$1,236	\$6,960	\$662	\$268	\$0	\$0
4111000	105140	Highway Relocation	SNPD	\$3,513	\$124	\$971	\$231	\$0	\$0	\$296	\$1,606	\$163	\$62	\$0	\$0
4111000	105142	283CHOLLA TAX LEASE	CAGE	\$538	\$0	\$0	\$0	\$0	\$0	\$112	\$351	\$49	\$24	\$3	\$0
4111000	105220	283BOOK COST DEPLETION ADDBACK	CAEE	\$621	\$0	\$0	\$0	\$0	\$0	\$195	\$394	\$59	\$30	\$3	\$0
4111000	205100	190COAL PILE INVENTORY	CAEE	\$1,549	\$0	\$0	\$0	\$0	\$0	\$337	\$982	\$148	\$76	\$7	\$0
4111000	210200	283Prepaid Taxes-Property Taxes	GPS	\$1,739	\$36	\$424	\$118	\$0	\$0	\$225	\$778	\$108	\$48	\$5	\$0
4111000	220100	190Bad Debt Allowance	BADDEBT	\$1,671	\$53	\$830	\$237	\$0	\$0	\$91	\$423	\$37	\$1	\$0	\$0
4111000	415301	190Hazardous Waste/Environmental-WA	WA	\$38	\$0	\$0	\$38	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	415500	283Cholla Pll Trans APS Amort	CAGE	\$426	\$0	\$0	\$0	\$0	\$0	\$89	\$277	\$38	\$19	\$2	\$0
4111000	415510	283WA DISALLOWED COLSTRIP #3 WRITE-OFF	WA	\$20	\$0	\$0	\$20	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	415702	REG ASSET - LAKE SIDE LIQ - WY	WYP	\$11	\$0	\$0	\$0	\$0	\$0	\$11	\$0	\$0	\$0	\$0	\$0
4111000	415703	Goodwill Impairment Damages - WY	WYP	\$8	\$0	\$0	\$0	\$0	\$0	\$8	\$0	\$0	\$0	\$0	\$0
4111000	415704	Reg Liability - Tax Revenue Adjustment -	UT	\$5	\$0	\$0	\$0	\$0	\$0	\$0	\$5	\$0	\$0	\$0	\$0
4111000	415705	Reg Liability - Tax Revenue Adjustment -	WYP	\$11	\$0	\$0	\$0	\$0	\$0	\$11	\$0	\$0	\$0	\$0	\$0
4111000	415803	RTO Grid West N/R Writeoff WA	WA	\$9	\$0	\$0	\$9	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	415804	RTO Grid West Notes Receivable-OR	OR	\$145	\$0	\$145	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	415806	RTO Grid West N/R Writeoff ID	IDU	\$10	\$0	\$0	\$0	\$0	\$0	\$0	\$10	\$0	\$0	\$0	\$0
4111000	415822	Reg Asset - Fanston MMT - UT	UT	\$107	\$0	\$0	\$0	\$0	\$0	\$0	\$107	\$0	\$0	\$0	\$0
4111000	415828	Reg Asset Post Retirement MMT - WY	WYP	\$117	\$0	\$0	\$0	\$0	\$117	\$0	\$0	\$0	\$0	\$0	\$0
4111000	415829	Reg Asset - Post - Ret MMT - UT	UT	\$109	\$0	\$0	\$0	\$0	\$0	\$106	\$0	\$0	\$0	\$0	\$0
4111000	415840	Reg Asset-Deferred OR Independent Evalua	OTHER	\$25	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$25
4111000	415852	Powerdale Decommissioning Reg Asset - ID	IDU	\$35	\$0	\$0	\$0	\$0	\$0	\$0	\$35	\$0	\$0	\$0	\$0
4111000	415854	Powerdale Decommissioning Reg Asset - WA	WA	\$81	\$0	\$187	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	415855	CA - January 2010 Storm Costs	OTHER	\$442	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$442
4111000	415856	Powerdale Decommissioning Reg Asset - WY	WYP	\$13	\$0	\$0	\$0	\$0	\$13	\$0	\$0	\$0	\$0	\$0	\$0
4111000	415857	ID - Deferred Overburden Costs	OTHER	\$28	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$28
4111000	415858	WY - Deferred Overburden Costs	WYP	\$68	\$0	\$0	\$0	\$0	\$68	\$0	\$0	\$0	\$0	\$0	\$0
4111000	415859	WY - Deferred Advertising Costs	WYP	\$20	\$0	\$0	\$0	\$0	\$20	\$0	\$0	\$0	\$0	\$0	\$0
4111000	415885	Reg Asset - UT MPA	OTHER	\$5,968	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,968
4111000	415867	Reg Asset - CA Solar Feed-In Tariff	WA	\$703	\$0	\$0	\$703	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	415873	Deferred Excess Net Power Costs - WA Hyd	WA	\$1,361	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,361
4111000	415881	Deferral of Renewable Energy Credit - UT	OTHER	\$6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6
4111000	415883	Deferral of Renewable Energy Credit - WY	OTHER	\$196	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$196
4111000	415893	OR - MEHC Transition Service Costs	OTHER	\$781	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$781
4111000	415895	OR RCAC SEP-DEC 07 DEFERRED	OR	\$242	\$0	\$242	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	415896	WA - Chahells Plant Revenue Requirement	WA	\$1,139	\$0	\$1,139	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	415897	Reg Asset MEHC Transition Service Costs	CA	\$68	\$68	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	415898	Deferred Coal Costs - Naughton Contract	CAEE	\$522	\$0	\$0	\$0	\$0	\$0	\$114	\$331	\$49	\$28	\$3	\$0
4111000	425125	Deferred Coal Cost - Arch	CAEE	\$24	\$0	\$0	\$0	\$0	\$0	\$5	\$15	\$2	\$1	\$0	\$0
4111000	425215	283Unshared Joint Use Pole Contract Revnu	SNPD	\$114	\$4	\$32	\$8	\$0	\$0	\$10	\$54	\$5	\$2	\$0	\$0
4111000	425250	283TGS BUYOUT-SG	CAGE	\$6	\$0	\$0	\$0	\$0	\$0	\$1	\$4	\$1	\$0	\$0	\$0
4111000	425280	283JOSEPH SETTLEMENT-SG	CAGW	\$52	\$2	\$38	\$12	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	425360	190Hermiston Swap	CAGW	\$65	\$3	\$48	\$14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	425380	190Idaho Customer Bal Acct	OTHER	\$628	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$628
4111000	430100	283Weatherization	SO	\$3,664	\$75	\$893	\$249	\$0	\$0	\$475	\$1,639	\$221	\$102	\$10	\$0
4111000	505125	190Accrued Royalties	CAEE	\$91	\$0	\$0	\$0	\$0	\$0	\$18	\$51	\$8	\$4	\$0	\$0
4111000	505400	190Bonus Liability	SO	\$77	\$2	\$19	\$5	\$0	\$0	\$10	\$34	\$5	\$2	\$0	\$0
4111000	505600	190Vacation Sickleave & PT Accrual	SO	\$334	\$7	\$81	\$23	\$0	\$0	\$43	\$150	\$20	\$9	\$1	\$0
4111000	605100	283TROJAN DECOMMISSIONING AMORT	TROJN	\$5	\$4	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	605710	REVERSE ACCRUED FINAL RECLAMATION	CAEE	\$107	\$0	\$0	\$0	\$0	\$0	\$23	\$68	\$10	\$5	\$1	\$0
4111000	610000	283FMI Development Costs	JBE	\$90	\$4	\$63	\$19	\$0	\$0	\$1	\$2	\$0	\$0	\$0	\$0
4111000	610143	283Reg Liability-WA Low Energy Program	WA	\$99	\$0	\$0	\$99	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	610145	190Reg Liab -OR Balance Const	OR	\$147	\$0	\$147	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	610146	Reg Liability - Def NPC Balance Redcas	OTHER	\$226	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$226
4111000	705240	283CA Alternative Rate for Energy Progra	CA	\$187	\$187	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	705263	Reg Liability - Sale of REC's-WA	OTHER	\$6,571	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,571
4111000	705301	Reg Liability - OR 2010 Protocol Def	OR	\$923	\$0	\$823	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	705336	Reg Liability - Sale of Renewable Energy	OTHER	\$9,103	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$9,103



Deferred Income Tax Expense (Actuals)
 Twelve Months Ending - December 2011
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

FERC Account	FERC Secondary Acct	JARS Reg Alloc Fctr	Total	Calif	Oregon	Wash	Id-PPL	Mont	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other	North
4111000	705400	Reg Liability - OR Injures & Damages Re	OR	-\$71	\$0	-\$71	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	705451	Reg Liability - OR Property Insurance Re	OR	-\$1,128	\$0	-\$1,128	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	705453	Reg Liability - ID Property Insurance Re	IDU	-\$33	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$33	\$0	\$0	\$0
4111000	705455	Reg Liability - WY Property Insurance Re	WYP	-\$103	\$0	\$0	\$0	\$0	\$0	-\$103	\$0	\$0	\$0	\$0	\$0
4111000	705500	Reg Liability - Powderdale Decommissionin	UT	-\$205	\$0	\$0	\$0	\$0	\$0	\$0	-\$205	\$0	\$0	\$0	\$0
4111000	715105	MCI FOG Wire Lease	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	715720	190NW Power Act(BPA Regional Crs)-WA	OTHER	-\$96	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$96
4111000	720300	190Pension/Retirement (Accrued/Prepaid)	SO	-\$7	\$0	-\$2	-\$1	\$0	\$0	-\$1	-\$3	\$0	\$0	\$0	\$0
4111000	740100	283Post Merger Debt Loss	SNP	-\$672	-\$12	-\$150	-\$42	\$0	\$0	-\$90	-\$316	-\$41	-\$19	-\$2	\$0
4111000	910905	283Pitt BCC Underground Mine Cost Deplet	JBE	-\$17	\$1	-\$12	-\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	920110	190PMWYExtractionTax	JBE	-\$112	-\$5	-\$76	-\$24	\$0	\$0	-\$1	-\$3	\$0	\$0	\$0	\$0
4111000	930100	190OR BETC Credit	CAGW	-\$15	\$1	-\$11	-\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	9301001	190OR BETC Credit	CAGW	-\$1,152	-\$52	-\$844	-\$256	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000 Total				-\$327,533	-\$7,320	-\$78,428	-\$22,258	\$0	\$0	-\$35,759	-\$132,085	-\$17,534	-\$7,791	-\$673	-\$25,684
Grand Total				\$482,315	\$8,971	\$126,241	\$25,303	\$0	\$0	\$55,859	\$181,451	\$23,970	\$11,929	\$1,503	\$20,015



Investment Tax Credit Amortization (Actuals)

Twelve Months Ending - December 2011

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account	Secondary Account	Aloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other	Nutil
4114000	DEF ITC-EL-FED-CR 0	DEF ITC CREDIT FED	DGU	-\$1,874	\$0	\$0	\$0	\$0	-\$1,552	-\$205	-\$105	-\$13	\$0
4114000 Total				-\$1,874	\$0	\$0	\$0	\$0	-\$1,552	-\$205	-\$105	-\$13	\$0
Grand Total				-\$1,874	\$0	\$0	\$0	\$0	-\$1,552	-\$205	-\$105	-\$13	\$0



Electric Plant in Service with Unclassified Plants (Actuals)

Average of Monthly Averages Ending - December 2011

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other	Null
1010000	ELEC PLANT IN SERV 3020000	FRANCHISES AND CONSENTS	CAGE	\$15,012	\$0	\$0	\$3,112	\$9,778	\$1,362	\$680	\$80	\$0	\$0
1010000	ELEC PLANT IN SERV 3020000	FRANCHISES AND CONSENTS	CAGW	\$179,456	\$8,063	\$131,492	\$39,910	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3020000	FRANCHISES AND CONSENTS	IDU	\$1,000	\$0	\$0	\$0	\$0	\$1,000	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3031040	TRANSMISSION INTANGIBLE ASSETS	CAGE	\$13,859	\$0	\$0	\$0	\$2,832	\$8,895	\$1,239	\$618	\$73	\$0
1010000	ELEC PLANT IN SERV 3031040	TRANSMISSION INTANGIBLE ASSETS	CAGW	\$11,512	\$517	\$8,435	\$2,560	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3031040	TRANSMISSION INTANGIBLE ASSETS	OR	\$531	\$0	\$531	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3031050	RCMS - REGION CONSTRUCTION MGMT SYSTEM	SO	\$10,934	\$224	\$2,864	\$743	\$1,416	\$4,892	\$660	\$305	\$29	\$0
1010000	ELEC PLANT IN SERV 3031090	FUEL MANAGEMENT SYSTEM	SO	\$3,293	\$68	\$802	\$224	\$427	\$1,473	\$199	\$92	\$0	\$0
1010000	ELEC PLANT IN SERV 3031230	AUTOMATE POLE CARD SYSTEM	SO	\$4,410	\$90	\$1,074	\$300	\$571	\$1,973	\$266	\$123	\$12	\$0
1010000	ELEC PLANT IN SERV 3031470	RILDA CANYON ROAD IMPROVEMENTS	CAEE	\$3,381	\$0	\$0	\$0	\$736	\$2,144	\$319	\$165	\$16	\$0
1010000	ELEC PLANT IN SERV 3031590	DISTRIBUTION AUTOMATION PILOT PROJECT	SO	\$13,072	\$268	\$3,185	\$888	\$1,694	\$5,849	\$789	\$364	\$35	\$0
1010000	ELEC PLANT IN SERV 3031780	RECORD CENTER MANAGEMENT SOFTWARE	SO	\$291	\$6	\$71	\$20	\$38	\$130	\$18	\$8	\$1	\$0
1010000	ELEC PLANT IN SERV 3031780	OUTAGE REPORTING SYSTEM	SO	\$3,498	\$72	\$852	\$238	\$453	\$1,565	\$211	\$98	\$9	\$0
1010000	ELEC PLANT IN SERV 3031830	CUSTOMER SERVICE SYSTEM (CSS)	CN	\$111,809	\$2,774	\$34,040	\$7,773	\$7,380	\$54,577	\$4,314	\$951	\$0	\$0
1010000	ELEC PLANT IN SERV 3032040	S A P	SO	\$167,681	\$3,440	\$40,857	\$11,393	\$21,723	\$75,023	\$10,122	\$4,674	\$448	\$0
1010000	ELEC PLANT IN SERV 3032090	ENERGY COMMODITY SYSTEM SOFTWARE	SO	\$9,974	\$205	\$2,430	\$678	\$1,292	\$4,462	\$602	\$278	\$27	\$0
1010000	ELEC PLANT IN SERV 3032220	ENTERPRISE DATA W/RSHE - BI RPTG TOOL	SO	\$1,660	\$34	\$404	\$113	\$216	\$743	\$100	\$46	\$4	\$0
1010000	ELEC PLANT IN SERV 3032260	DWHS - DATA WAREHOUSE	SO	\$1,158	\$24	\$282	\$79	\$150	\$518	\$70	\$32	\$3	\$0
1010000	ELEC PLANT IN SERV 3032270	ENTERPRISE DATA WAREHOUSE	SO	\$5,873	\$120	\$1,431	\$399	\$761	\$2,628	\$355	\$164	\$16	\$0
1010000	ELEC PLANT IN SERV 3032330	FIELDNET PRO METER READING SYST - HRP REP	SO	\$2,906	\$60	\$709	\$198	\$377	\$1,301	\$176	\$81	\$8	\$0
1010000	ELEC PLANT IN SERV 3032340	FACILITY INSPECTION REPORTING SYSTEM	SO	\$1,905	\$39	\$464	\$129	\$247	\$852	\$115	\$53	\$5	\$0
1010000	ELEC PLANT IN SERV 3032380	2002 GRID NET POWER COST MODELING	SO	\$8,933	\$193	\$2,177	\$607	\$1,157	\$3,997	\$539	\$249	\$24	\$0
1010000	ELEC PLANT IN SERV 3032400	INCIDENT MANAGEMENT ANALYSIS PROGRAM	SO	\$5,286	\$108	\$1,288	\$359	\$685	\$2,365	\$319	\$147	\$14	\$0
1010000	ELEC PLANT IN SERV 3032450	MID OFFICE IMPROVEMENT PROJECT	SO	\$12,489	\$256	\$3,043	\$849	\$1,618	\$5,588	\$754	\$348	\$33	\$0
1010000	ELEC PLANT IN SERV 3032480	OUTAGE CALL HANDLING INTEGRATION	CN	\$1,981	\$49	\$603	\$138	\$131	\$967	\$76	\$17	\$0	\$0
1010000	ELEC PLANT IN SERV 3032510	OPERATIONS MAPPING SYSTEM	SO	\$10,375	\$213	\$2,528	\$705	\$1,344	\$4,642	\$626	\$289	\$28	\$0
1010000	ELEC PLANT IN SERV 3032530	POLE ATTACHMENT MGMT SYSTEM	SO	\$1,892	\$39	\$461	\$129	\$245	\$847	\$114	\$53	\$5	\$0
1010000	ELEC PLANT IN SERV 3032590	SUBSTATION/CIRCUIT HISTORY OF OPERATIONS	SO	\$2,299	\$47	\$560	\$156	\$298	\$1,029	\$139	\$64	\$6	\$0
1010000	ELEC PLANT IN SERV 3032600	SINGLE PERSON SCHEDULING	SO	\$9,035	\$185	\$2,202	\$614	\$1,171	\$4,043	\$545	\$252	\$24	\$0
1010000	ELEC PLANT IN SERV 3032640	TIBCO SOFTWARE	SO	\$4,070	\$93	\$992	\$277	\$527	\$1,821	\$246	\$113	\$11	\$0
1010000	ELEC PLANT IN SERV 3032670	C&T OFFICIAL RECORD INFO SYSTEM	SO	\$1,586	\$33	\$386	\$108	\$205	\$710	\$96	\$44	\$4	\$0
1010000	ELEC PLANT IN SERV 3032690	TRANSMISSION WHOLESALE BILLING SYSTEM	SG	\$1,581	\$26	\$418	\$125	\$206	\$668	\$88	\$45	\$6	\$0
1010000	ELEC PLANT IN SERV 3032710	ROUGE RIVER HYDRO INTANGIBLES	CAGW	\$196	\$9	\$143	\$43	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3032730	IMPROVEMENTS TO PLANT OWNED BY JAMES RIV	CAGW	\$13,873	\$623	\$10,165	\$3,085	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3032740	GADSBY INTANGIBLE ASSETS	CAGE	\$200	\$0	\$0	\$0	\$41	\$130	\$18	\$9	\$1	\$0
1010000	ELEC PLANT IN SERV 3032750	EAGLE POINT HYDRO ASSETS	CAGW	\$173	\$6	\$127	\$38	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3032750	SWIFT 2 IMPROVEMENTS	CAGW	\$23,200	\$1,041	\$16,999	\$5,160	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3032760	NORTH UMPQUA - SETTLEMENT AGREEMENT	CAGW	\$434	\$19	\$318	\$97	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3032780	BEAR RIVER SETTLEMENT AGREEMENT	CAGE	\$118	\$0	\$0	\$0	\$24	\$77	\$11	\$5	\$1	\$0
1010000	ELEC PLANT IN SERV 3032830	VOPRO - XEROX CLUST SYMT FRMTR ENHANCE -	SO	\$2,179	\$45	\$531	\$148	\$282	\$975	\$132	\$61	\$6	\$0
1010000	ELEC PLANT IN SERV 3032860	WEB SOFTWARE	SO	\$3,367	\$99	\$820	\$229	\$436	\$1,506	\$203	\$94	\$9	\$0
1010000	ELEC PLANT IN SERV 3032900	IDAHO TRANSMISSION CUSTOMER-OWNED ASSETS	CAGE	\$5,982	\$0	\$0	\$0	\$1,240	\$3,896	\$543	\$271	\$32	\$0
1010000	ELEC PLANT IN SERV 3032900	IDAHO TRANSMISSION CUSTOMER-OWNED ASSETS	JBG	\$39	\$2	\$27	\$8	\$0	\$1	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3032910	WYOMING VHF (VPC) SPECTRUM	WYP	\$545	\$0	\$0	\$0	\$545	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3032910	IDAHO VHF (VPC) SPECTRUM	IDU	\$426	\$0	\$0	\$0	\$0	\$426	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3032920	UTAH VHF (VPC) SPECTRUM	UT	\$2,937	\$0	\$0	\$0	\$0	\$2,937	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3032990	P8DM - FILENET P8	SO	\$4,080	\$84	\$994	\$277	\$529	\$1,825	\$246	\$114	\$11	\$0
1010000	ELEC PLANT IN SERV 3033090	STEAM PLANT INTANGIBLE ASSETS	CAGE	\$27,227	\$0	\$0	\$0	\$5,845	\$17,733	\$2,470	\$1,233	\$146	\$0
1010000	ELEC PLANT IN SERV 3033090	STEAM PLANT INTANGIBLE ASSETS	CAGW	\$15,399	\$691	\$11,283	\$3,425	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3033120	RANGER EMS/SCADA SYSTEM	CAGE	\$141	\$0	\$0	\$0	\$29	\$92	\$13	\$6	\$1	\$0
1010000	ELEC PLANT IN SERV 3033120	RANGER EMS/SCADA SYSTEM	SO	\$37,422	\$768	\$9,118	\$2,543	\$4,848	\$16,743	\$2,259	\$1,043	\$100	\$0
1010000	ELEC PLANT IN SERV 3033120	RANGER EMS/SCADA SYSTEM	WYP	\$463	\$0	\$0	\$0	\$463	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3033140	ETAGM - Electronic Tagging Sys-Merchant	SO	\$1,417	\$29	\$345	\$96	\$184	\$634	\$86	\$40	\$4	\$0
1010000	ELEC PLANT IN SERV 3033150	ROUITT CITY ROAD FOR HAYDEN HAULAGE	CAGE	\$2,820	\$0	\$0	\$0	\$585	\$1,837	\$256	\$128	\$15	\$0
1010000	ELEC PLANT IN SERV 3033170	GTX VERSION 7 SOFTWARE	CN	\$3,386	\$84	\$1,031	\$235	\$223	\$1,653	\$131	\$29	\$0	\$0
1010000	ELEC PLANT IN SERV 3033180	HPOV - HP Open Software	SO	\$2,055	\$42	\$501	\$140	\$266	\$919	\$124	\$57	\$5	\$0
1010000	ELEC PLANT IN SERV 3033190	ITRON METER READING SOFTWARE	CN	\$2,665	\$66	\$811	\$185	\$176	\$1,301	\$103	\$23	\$0	\$0
1010000	ELEC PLANT IN SERV 3033300	SECID - CUST SECURE WEB LOGIN	CN	\$1,085	\$27	\$330	\$75	\$72	\$530	\$42	\$9	\$0	\$0
1010000	ELEC PLANT IN SERV 3033310	C&T - Energy Trading System	SO	\$13,283	\$272	\$3,236	\$902	\$1,721	\$5,943	\$802	\$370	\$36	\$0
1010000	ELEC PLANT IN SERV 3033320	CAS - CONTROL AREA SCHEDULING (TRANSM)	CAGW	\$4,554	\$204	\$3,337	\$1,013	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3033330	OR VHF (VPC) SPECTRUM	OR	\$1,311	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3033340	WA VHF (VPC) SPECTRUM	WA	\$625	\$0	\$0	\$625	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3033350	CA VHF (VPC) SPECTRUM	CA	\$216	\$216	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3033360	DSM REPORTING & TRACKING SOFTWARE	SO	\$1,218	\$25	\$297	\$83	\$158	\$545	\$74	\$34	\$3	\$0
1010000	ELEC PLANT IN SERV 3033370	DISTRIBUTION INTANGIBLES	WYP	\$36	\$0	\$0	\$0	\$36	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3033380	MISCELLANEOUS SMALL SOFTWARE PACKAGES	CAGE	\$1,401	\$0	\$0	\$0	\$290	\$912	\$127	\$63	\$7	\$0
1010000	ELEC PLANT IN SERV 3034900	MISC - MISCELLANEOUS	CAEE	\$177	\$0	\$0	\$0	\$39	\$113	\$9	\$1	\$0	\$0
1010000	ELEC PLANT IN SERV 3034900	MISC - MISCELLANEOUS	CAGE	\$964	\$0	\$0	\$0	\$200	\$628	\$87	\$44	\$5	\$0
1010000	ELEC PLANT IN SERV 3034900	MISC - MISCELLANEOUS	CAGW	\$109	\$5	\$80	\$24	\$0	\$0	\$0	\$0	\$0	\$0



Electric Plant in Service with Unclassified Plants (Actuals)

Average of Monthly Averages Ending - December 2011

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other	Nutil
1010000	ELEC PLANT IN SERV 3034900	MISC - MISCELLANEOUS	CN	\$29	\$1	\$9	\$2	\$2	\$14	\$1	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3034900	MISC - MISCELLANEOUS	IDU	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3034900	MISC - MISCELLANEOUS	JBG	\$10	\$0	\$7	\$2	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3034900	MISC - MISCELLANEOUS	OR	\$12	\$0	\$12	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3034900	MISC - MISCELLANEOUS	SG	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3034900	MISC - MISCELLANEOUS	SO	\$28,134	\$577	\$8,855	\$1,812	\$3,645	\$12,588	\$1,698	\$784	\$75	\$0
1010000	ELEC PLANT IN SERV 3034900	MISC - MISCELLANEOUS	UT	\$66	\$0	\$0	\$0	\$0	\$66	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3034900	MISC - MISCELLANEOUS	WA	\$2	\$0	\$0	\$2	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3034900	MISC - MISCELLANEOUS	WYP	\$363	\$0	\$0	\$0	\$271	\$851	\$119	\$59	\$7	\$0
1010000	ELEC PLANT IN SERV 3100000	LAND & LAND RIGHTS	CAGE	\$1,306	\$0	\$0	\$0	\$2,045	\$6,424	\$895	\$447	\$53	\$0
1010000	ELEC PLANT IN SERV 3101000	LAND OWNED IN FEE	CAGE	\$9,853	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3101000	LAND OWNED IN FEE	CAGW	\$1,356	\$61	\$903	\$302	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3101000	LAND OWNED IN FEE	JBG	\$710	\$31	\$500	\$152	\$6	\$18	\$2	\$1	\$0	\$0
1010000	ELEC PLANT IN SERV 3102000	LAND RIGHTS	CAGE	\$42,710	\$0	\$0	\$0	\$8,855	\$27,618	\$3,875	\$1,934	\$229	\$0
1010000	ELEC PLANT IN SERV 3102000	LAND RIGHTS	JBG	\$281	\$12	\$198	\$60	\$2	\$7	\$1	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3103000	WATER RIGHTS	CAGE	\$38,330	\$0	\$0	\$0	\$7,947	\$24,965	\$3,478	\$1,736	\$205	\$0
1010000	ELEC PLANT IN SERV 3103000	WATER RIGHTS	JBG	\$171	\$7	\$121	\$37	\$1	\$4	\$1	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3108000	FEE LAND - LEASED	CAGE	\$37	\$0	\$0	\$0	\$8	\$24	\$3	\$2	\$0	\$0
1010000	ELEC PLANT IN SERV 3110000	STRUCTURES AND IMPROVEMENTS	CAGE	\$721,730	\$0	\$0	\$0	\$149,634	\$470,072	\$65,481	\$32,682	\$3,882	\$0
1010000	ELEC PLANT IN SERV 3110000	STRUCTURES AND IMPROVEMENTS	CAGW	\$84,630	\$2,900	\$47,356	\$14,373	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3110000	STRUCTURES AND IMPROVEMENTS	JBG	\$140,041	\$6,041	\$98,646	\$29,941	\$1,122	\$3,525	\$491	\$245	\$29	\$0
1010000	ELEC PLANT IN SERV 3120000	BOILER PLANT EQUIPMENT	CAGE	\$2,867,279	\$0	\$0	\$0	\$594,463	\$1,867,496	\$260,141	\$129,838	\$15,342	\$0
1010000	ELEC PLANT IN SERV 3120000	BOILER PLANT EQUIPMENT	CAGW	\$119,769	\$5,375	\$87,758	\$26,636	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3120000	BOILER PLANT EQUIPMENT	JBG	\$668,883	\$28,899	\$471,871	\$143,221	\$5,368	\$16,864	\$2,349	\$1,172	\$139	\$0
1010000	ELEC PLANT IN SERV 3140000	TURBOGENERATOR UNITS	CAGE	\$687,407	\$0	\$0	\$0	\$144,591	\$454,230	\$63,274	\$31,580	\$3,732	\$0
1010000	ELEC PLANT IN SERV 3140000	TURBOGENERATOR UNITS	CAGW	\$53,056	\$2,381	\$38,876	\$11,799	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3140000	TURBOGENERATOR UNITS	JBG	\$173,147	\$7,470	\$121,966	\$37,019	\$1,388	\$4,359	\$607	\$303	\$36	\$0
1010000	ELEC PLANT IN SERV 3140000	TURBOGENERATOR UNITS	CAGE	\$348,927	\$0	\$0	\$0	\$72,342	\$227,260	\$31,657	\$15,800	\$1,867	\$0
1010000	ELEC PLANT IN SERV 3150000	ACCESSORY ELECTRIC EQUIPMENT	CAGW	\$13,239	\$594	\$9,700	\$2,944	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3150000	ACCESSORY ELECTRIC EQUIPMENT	JBG	\$58,397	\$2,519	\$41,135	\$12,485	\$468	\$1,470	\$205	\$102	\$12	\$0
1010000	ELEC PLANT IN SERV 3157000	ACCESSORY ELECTRIC EQUIP. SUPV & ALARM	CAGE	\$13	\$0	\$0	\$0	\$3	\$8	\$1	\$1	\$0	\$0
1010000	ELEC PLANT IN SERV 3157000	ACCESSORY ELECTRIC EQUIP. SUPV & ALARM	JBG	\$50	\$2	\$35	\$11	\$0	\$1	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3160000	MISCELLANEOUS POWER PLANT EQUIPMENT	CAGE	\$27,389	\$0	\$0	\$0	\$5,678	\$17,839	\$2,485	\$1,240	\$147	\$0
1010000	ELEC PLANT IN SERV 3160000	MISCELLANEOUS POWER PLANT EQUIPMENT	CAGW	\$2,203	\$99	\$1,615	\$490	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3160000	MISCELLANEOUS POWER PLANT EQUIPMENT	JBG	\$3,742	\$161	\$2,636	\$800	\$30	\$94	\$13	\$7	\$1	\$0
1010000	ELEC PLANT IN SERV 3300000	LAND AND LAND RIGHTS	CAGE	\$119	\$0	\$0	\$0	\$25	\$77	\$11	\$5	\$1	\$0
1010000	ELEC PLANT IN SERV 3301000	LAND OWNED IN FEE	CAGE	\$5,534	\$0	\$0	\$0	\$1,147	\$3,604	\$502	\$251	\$30	\$0
1010000	ELEC PLANT IN SERV 3301000	LAND OWNED IN FEE	CAGW	\$11,538	\$518	\$8,454	\$2,566	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3302000	LAND RIGHTS	CAGE	\$66	\$0	\$0	\$0	\$13	\$42	\$6	\$3	\$0	\$0
1010000	ELEC PLANT IN SERV 3302000	LAND RIGHTS	CAGW	\$8,035	\$361	\$5,888	\$1,787	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3303000	LAND RIGHTS	CAGE	\$140	\$0	\$0	\$0	\$29	\$91	\$13	\$6	\$1	\$0
1010000	ELEC PLANT IN SERV 3303000	LAND RIGHTS	CAGW	\$91	\$0	\$0	\$0	\$19	\$59	\$8	\$4	\$0	\$0
1010000	ELEC PLANT IN SERV 3304000	FLOOD RIGHTS	CAGW	\$260	\$12	\$100	\$58	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3304000	FLOOD RIGHTS	CAGE	\$310	\$14	\$227	\$69	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3305000	LAND RIGHTS - FISH/WILDLIFE	CAGE	\$7,431	\$0	\$0	\$0	\$1,541	\$4,840	\$674	\$337	\$40	\$0
1010000	ELEC PLANT IN SERV 3310000	STRUCTURES AND IMPROVE	CAGE	\$7	\$0	\$5	\$2	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3310000	STRUCTURES AND IMPROVE	CAGW	\$3,885	\$0	\$0	\$0	\$805	\$2,530	\$352	\$176	\$21	\$0
1010000	ELEC PLANT IN SERV 3311000	STRUCTURES AND IMPROVE PRODUCTION	CAGW	\$49,672	\$2,229	\$36,396	\$11,047	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3312000	STRUCTURES AND IMPROVE FISH/WILDLIFE	CAGE	\$364	\$0	\$0	\$0	\$75	\$237	\$33	\$16	\$2	\$0
1010000	ELEC PLANT IN SERV 3312000	STRUCTURES AND IMPROVE FISH/WILDLIFE	CAGW	\$28,337	\$1,272	\$20,763	\$6,302	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3313000	STRUCTURES AND IMPROVE RECREATION	CAGE	\$2,245	\$0	\$0	\$0	\$465	\$1,462	\$204	\$102	\$12	\$0
1010000	ELEC PLANT IN SERV 3313000	STRUCTURES AND IMPROVE RECREATION	CAGW	\$13,285	\$598	\$9,735	\$2,956	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3316000	STRUCTURES - LEASE IMPROVEMENTS	CAGE	\$185	\$0	\$0	\$0	\$38	\$120	\$17	\$8	\$1	\$0
1010000	ELEC PLANT IN SERV 3316000	STRUCTURES - LEASE IMPROVEMENTS	CAGW	\$10,182	\$457	\$7,461	\$2,265	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3320000	"RESERVOIRS, DAMS & WATERWAYS"	CAGE	\$25,440	\$0	\$0	\$0	\$5,274	\$16,569	\$2,308	\$1,152	\$136	\$0
1010000	ELEC PLANT IN SERV 3320000	"RESERVOIRS, DAMS & WATERWAYS"	CAGW	\$3,900	\$175	\$2,858	\$867	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3320000	"RESERVOIRS, DAMS & WATERWAYS"	CAGE	\$46,382	\$0	\$0	\$0	\$9,616	\$30,209	\$4,208	\$2,100	\$248	\$0
1010000	ELEC PLANT IN SERV 3321000	"RESERVOIRS, DAMS, & WTRWYS PRODUCTION"	CAGW	\$249,832	\$11,166	\$182,326	\$55,339	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3321000	"RESERVOIRS, DAMS, & WTRWYS PRODUCTION"	CAGE	\$634	\$0	\$0	\$0	\$131	\$413	\$57	\$29	\$3	\$0
1010000	ELEC PLANT IN SERV 3322000	"RESERVOIRS, DAMS, & WTRWYS FISH/WILDLIF	CAGW	\$9,047	\$408	\$6,629	\$2,012	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3322000	"RESERVOIRS, DAMS, & WTRWYS FISH/WILDLIF	CAGE	\$66	\$0	\$0	\$0	\$14	\$43	\$6	\$3	\$0	\$0
1010000	ELEC PLANT IN SERV 3323000	"RESERVOIRS, DAMS, & WTRWYS RECREATION"	CAGW	\$382	\$17	\$280	\$85	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3326000	RESERVOIR, DAMS, WATERWAYS, LEASE HOLDS	CAGE	\$529	\$0	\$0	\$0	\$110	\$345	\$48	\$24	\$3	\$0
1010000	ELEC PLANT IN SERV 3330000	"WATER WHEELS, TURB & GENERATORS"	CAGE	\$39,334	\$0	\$0	\$0	\$9,155	\$25,619	\$3,569	\$1,781	\$210	\$0
1010000	ELEC PLANT IN SERV 3330000	"WATER WHEELS, TURB & GENERATORS"	CAGW	\$74,873	\$3,360	\$54,862	\$16,851	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3340000	ACCESSORY ELECTRIC EQUIPMENT	CAGE	\$11,154	\$0	\$0	\$0	\$2,313	\$7,265	\$1,012	\$505	\$60	\$0
1010000	ELEC PLANT IN SERV 3340000	ACCESSORY ELECTRIC EQUIPMENT	CAGW	\$46,514	\$2,087	\$34,082	\$10,344	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3347000	ACCESSORY ELECT EQUIP - SUPV & ALARM	CAGE	\$48	\$0	\$0	\$0	\$9	\$30	\$4	\$2	\$0	\$0
1010000	ELEC PLANT IN SERV 3347000	ACCESSORY ELECT EQUIP - SUPV & ALARM	CAGW	\$3,218	\$144	\$2,358	\$716	\$0	\$0	\$0	\$0	\$0	\$0



Electric Plant in Service with Unclassified Plants (Actuals)

Average of Monthly Averages Ending - December 2011

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other	Nutil
1010000	ELEC PLANT IN SERV	3350000	MISC POWER PLANT EQUIP	CAGE	\$173	\$0	\$0	\$36	\$113	\$16	\$8	\$1	\$0
1010000	ELEC PLANT IN SERV	3351000	MISC POWER PLANT EQUIP - PRODUCTION	CAGW	\$2,145	\$96	\$1,572	\$477	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3352000	MISC POWER PLANT EQUIP - FISH & WILDLIFE	CAGW	\$6	\$0	\$5	\$1	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3353000	MISC POWER PLANT EQUIP - RECREATION	CAGW	\$9	\$0	\$7	\$2	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3360000	"ROADS, RAILROADS & BRIDGES"	CAGE	\$1,719	\$0	\$0	\$356	\$1,120	\$156	\$78	\$9	\$0
1010000	ELEC PLANT IN SERV	3360000	"ROADS, RAILROADS & BRIDGES"	CAGW	\$14,739	\$681	\$10,799	\$3,278	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3401000	LAND OWNED IN FEE	CAGE	\$8,676	\$0	\$0	\$1,799	\$5,651	\$787	\$393	\$46	\$0
1010000	ELEC PLANT IN SERV	3401000	LAND OWNED IN FEE	CAGW	\$2,816	\$126	\$2,063	\$626	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3403000	WATER RIGHTS - OTHER PRODUCTION	CAGE	\$17,420	\$0	\$0	\$3,612	\$11,346	\$0	\$1,580	\$799	\$93
1010000	ELEC PLANT IN SERV	3410000	STRUCTURES & IMPROVEMENTS	CAGE	\$105,826	\$0	\$0	\$21,941	\$68,926	\$9,601	\$4,792	\$566	\$0
1010000	ELEC PLANT IN SERV	3410000	STRUCTURES & IMPROVEMENTS	CAGW	\$56,669	\$2,543	\$41,523	\$12,803	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3420000	"FUEL HOLDERS, PRODUCERS, ACCES"	CAGE	\$9,194	\$0	\$0	\$1,906	\$5,988	\$834	\$416	\$49	\$0
1010000	ELEC PLANT IN SERV	3420000	"FUEL HOLDERS, PRODUCERS, ACCES"	CAGW	\$1,623	\$73	\$1,189	\$361	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3430000	PRIME MOVERS	CAGE	\$1,555,360	\$0	\$0	\$322,467	\$1,013,026	\$141,114	\$70,431	\$8,322	\$0
1010000	ELEC PLANT IN SERV	3430000	PRIME MOVERS	CAGW	\$939,992	\$42,181	\$688,737	\$209,044	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3440000	GENERATORS	CAGE	\$210,032	\$0	\$0	\$43,645	\$130,797	\$19,056	\$9,511	\$1,124	\$0
1010000	ELEC PLANT IN SERV	3440000	GENERATORS	CAGW	\$142,776	\$8,407	\$104,616	\$31,753	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3450000	ACCESSORY ELECTRIC EQUIPMENT	CAGE	\$159,760	\$0	\$0	\$33,123	\$104,054	\$14,495	\$7,234	\$655	\$0
1010000	ELEC PLANT IN SERV	3450000	ACCESSORY ELECTRIC EQUIPMENT	CAGW	\$96,139	\$3,895	\$63,117	\$19,157	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3460000	MISCELLANEOUS PWR PLANT EQUIP	CAGE	\$8,017	\$0	\$0	\$1,662	\$5,222	\$727	\$363	\$43	\$0
1010000	ELEC PLANT IN SERV	3460000	MISCELLANEOUS PWR PLANT EQUIP	CAGW	\$4,327	\$184	\$3,171	\$962	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3500000	LAND AND LAND RIGHTS	CAGE	\$841	\$0	\$0	\$174	\$548	\$76	\$38	\$5	\$0
1010000	ELEC PLANT IN SERV	3501000	LAND OWNED IN FEE	CAGW	\$45,067	\$0	\$0	\$9,344	\$29,352	\$4,089	\$2,041	\$241	\$0
1010000	ELEC PLANT IN SERV	3501000	LAND OWNED IN FEE	SG	\$5	\$0	\$0	\$1	\$2	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3501000	LAND OWNED IN FEE	SC	\$110,510	\$0	\$0	\$22,912	\$71,976	\$10,026	\$5,004	\$691	\$0
1010000	ELEC PLANT IN SERV	3502000	LAND RIGHTS	CAGW	\$24,319	\$1,091	\$17,819	\$5,408	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3502000	LAND RIGHTS	JBG	\$1,061	\$46	\$748	\$227	\$9	\$27	\$4	\$2	\$0
1010000	ELEC PLANT IN SERV	3502000	LAND RIGHTS	SG	\$96	\$7	\$25	\$8	\$12	\$40	\$5	\$3	\$0
1010000	ELEC PLANT IN SERV	3520000	STRUCTURES & IMPROVEMENTS	CAGE	\$105,078	\$0	\$0	\$21,785	\$66,439	\$9,533	\$4,758	\$562	\$0
1010000	ELEC PLANT IN SERV	3520000	STRUCTURES & IMPROVEMENTS	CAGW	\$29,445	\$1,321	\$21,575	\$6,549	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3520000	STRUCTURES & IMPROVEMENTS	JBG	\$1,200	\$52	\$846	\$257	\$10	\$30	\$4	\$2	\$0
1010000	ELEC PLANT IN SERV	3520000	STRUCTURES & IMPROVEMENTS	SG	\$3	\$0	\$1	\$0	\$0	\$1	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3530000	STATION EQUIPMENT	CAGE	\$1,058,691	\$0	\$0	\$219,495	\$689,539	\$96,052	\$47,940	\$5,665	\$0
1010000	ELEC PLANT IN SERV	3530000	STATION EQUIPMENT	CAGW	\$354,692	\$15,917	\$259,893	\$78,887	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3530000	STATION EQUIPMENT	JBG	\$18,899	\$815	\$13,313	\$4,041	\$151	\$476	\$65	\$33	\$4
1010000	ELEC PLANT IN SERV	3530000	STATION EQUIPMENT	SG	\$1	\$0	\$0	\$0	\$0	\$1	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3534000	STATION EQUIPMENT, STEP-UP TRANSFORMERS	CAGE	\$75,020	\$0	\$0	\$15,554	\$48,862	\$6,806	\$3,397	\$401	\$0
1010000	ELEC PLANT IN SERV	3534000	STATION EQUIPMENT, STEP-UP TRANSFORMERS	CAGW	\$42,991	\$1,828	\$31,501	\$9,961	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3534000	STATION EQUIPMENT, STEP-UP TRANSFORMERS	JBG	\$8,860	\$362	\$6,241	\$1,894	\$71	\$223	\$31	\$16	\$2
1010000	ELEC PLANT IN SERV	3534000	STATION EQUIPMENT, STEP-UP TRANSFORMERS	CAGE	\$11,947	\$0	\$0	\$2,477	\$7,782	\$1,084	\$541	\$64	\$0
1010000	ELEC PLANT IN SERV	3537000	STATION EQUIPMENT-SUPERVISORY & ALARM	CAGW	\$4,715	\$212	\$3,465	\$1,049	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3537000	STATION EQUIPMENT-SUPERVISORY & ALARM	JBG	\$208	\$9	\$148	\$44	\$2	\$5	\$1	\$0	\$0
1010000	ELEC PLANT IN SERV	3537000	STATION EQUIPMENT-SUPERVISORY & ALARM	SG	\$4,474	\$73	\$1,181	\$353	\$583	\$1,891	\$249	\$127	\$16
1010000	ELEC PLANT IN SERV	3540000	TOWERS AND FIXTURES	CAGE	\$729,660	\$0	\$0	\$151,278	\$475,237	\$66,200	\$33,041	\$3,804	\$0
1010000	ELEC PLANT IN SERV	3540000	TOWERS AND FIXTURES	CAGW	\$169,060	\$7,587	\$123,875	\$37,598	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3540000	TOWERS AND FIXTURES	JBG	\$14,891	\$642	\$10,489	\$3,184	\$119	\$375	\$52	\$3	\$0
1010000	ELEC PLANT IN SERV	3540000	TOWERS AND FIXTURES	SG	\$124	\$2	\$33	\$10	\$16	\$52	\$7	\$4	\$0
1010000	ELEC PLANT IN SERV	3550000	POLES AND FIXTURES	CAGE	\$410,378	\$0	\$0	\$85,082	\$267,285	\$37,233	\$18,583	\$2,196	\$0
1010000	ELEC PLANT IN SERV	3550000	POLES AND FIXTURES	CAGW	\$212,434	\$9,533	\$155,657	\$47,245	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3550000	POLES AND FIXTURES	SG	\$647	\$11	\$171	\$51	\$84	\$273	\$36	\$18	\$2
1010000	ELEC PLANT IN SERV	3560000	OVERHEAD CONDUCTORS & DEVICES	CAGE	\$579,958	\$0	\$0	\$120,241	\$377,734	\$52,618	\$26,262	\$3,103	\$0
1010000	ELEC PLANT IN SERV	3560000	OVERHEAD CONDUCTORS & DEVICES	CAGW	\$279,280	\$12,531	\$204,615	\$62,104	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3560000	OVERHEAD CONDUCTORS & DEVICES	JBG	\$9,494	\$410	\$6,688	\$2,030	\$76	\$239	\$33	\$17	\$2
1010000	ELEC PLANT IN SERV	3560000	OVERHEAD CONDUCTORS & DEVICES	SG	\$1,415	\$23	\$374	\$112	\$184	\$598	\$79	\$40	\$5
1010000	ELEC PLANT IN SERV	3570000	UNDERGROUND CONDUIT	CAGE	\$3,106	\$0	\$0	\$644	\$2,023	\$282	\$141	\$17	\$0
1010000	ELEC PLANT IN SERV	3570000	UNDERGROUND CONDUIT	CAGW	\$154	\$7	\$113	\$34	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3580000	UNDERGROUND CONDUCTORS & DEVICES	CAGE	\$7,177	\$0	\$0	\$1,488	\$4,674	\$651	\$325	\$38	\$0
1010000	ELEC PLANT IN SERV	3580000	UNDERGROUND CONDUCTORS & DEVICES	CAGW	\$299	\$13	\$219	\$66	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3590000	ROADS AND TRAILS	CAGE	\$4,852	\$0	\$0	\$1,006	\$3,160	\$440	\$220	\$26	\$0
1010000	ELEC PLANT IN SERV	3590000	ROADS AND TRAILS	CAGW	\$6,728	\$302	\$4,930	\$1,496	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3590000	ROADS AND TRAILS	SG	\$16	\$0	\$4	\$1	\$2	\$7	\$1	\$0	\$0
1010000	ELEC PLANT IN SERV	3600000	LAND AND LAND RIGHTS	IDU	\$1	\$0	\$0	\$0	\$0	\$1	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3600000	LAND AND LAND RIGHTS	OR	\$8	\$0	\$8	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3600000	LAND AND LAND RIGHTS	UT	\$168	\$0	\$0	\$0	\$168	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3600000	LAND AND LAND RIGHTS	WA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3600000	LAND AND LAND RIGHTS	WYU	\$4	\$0	\$0	\$4	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3600000	LAND AND LAND RIGHTS	WYU	\$2	\$0	\$0	\$0	\$0	\$0	\$2	\$0	\$0
1010000	ELEC PLANT IN SERV	3601000	LAND OWNED IN FEE	CA	\$729	\$729	\$0	\$0	\$0	\$0	\$0	\$0	\$0



Electric Plant in Service with Unclassified Plants (Actuals)

Average of Monthly Averages Ending - December 2011

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other	Nutil
1010000	ELEC PLANT IN SERV 3601000	LAND OWNED IN FEE	IDU	\$297	\$0	\$0	\$0	\$0	\$297	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3601000	LAND OWNED IN FEE	OR	\$8,593	\$0	\$8,593	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3601000	LAND OWNED IN FEE	UT	\$23,836	\$0	\$0	\$0	\$23,836	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3601000	LAND OWNED IN FEE	WA	\$1,258	\$0	\$0	\$1,258	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3601000	LAND OWNED IN FEE	WYP	\$594	\$0	\$0	\$0	\$594	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3601000	LAND OWNED IN FEE	WYU	\$48	\$0	\$0	\$0	\$0	\$0	\$48	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3602000	LAND RIGHTS	CA	\$945	\$945	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3602000	LAND RIGHTS	IDU	\$1,071	\$0	\$0	\$0	\$0	\$1,071	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3602000	LAND RIGHTS	OR	\$4,200	\$0	\$4,200	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3602000	LAND RIGHTS	UT	\$7,589	\$0	\$0	\$0	\$7,589	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3602000	LAND RIGHTS	WA	\$247	\$0	\$0	\$247	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3602000	LAND RIGHTS	WYP	\$1,969	\$0	\$0	\$0	\$1,969	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3602000	LAND RIGHTS	WYU	\$1,962	\$0	\$0	\$0	\$0	\$0	\$1,962	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3610000	STRUCTURES & IMPROVEMENTS	CA	\$3,884	\$3,884	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3610000	STRUCTURES & IMPROVEMENTS	IDU	\$1,845	\$0	\$0	\$0	\$0	\$1,845	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3610000	STRUCTURES & IMPROVEMENTS	OR	\$19,397	\$0	\$19,397	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3610000	STRUCTURES & IMPROVEMENTS	UT	\$42,636	\$0	\$0	\$0	\$42,636	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3610000	STRUCTURES & IMPROVEMENTS	WA	\$2,241	\$0	\$0	\$2,241	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3610000	STRUCTURES & IMPROVEMENTS	WYP	\$8,778	\$0	\$0	\$0	\$8,778	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3610000	STRUCTURES & IMPROVEMENTS	WYU	\$141	\$0	\$0	\$0	\$0	\$0	\$141	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3620000	STATION EQUIPMENT	CA	\$21,434	\$21,434	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3620000	STATION EQUIPMENT	IDU	\$27,963	\$0	\$0	\$0	\$0	\$27,963	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3620000	STATION EQUIPMENT	OR	\$200,504	\$0	\$200,504	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3620000	STATION EQUIPMENT	UT	\$397,606	\$0	\$0	\$0	\$397,606	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3620000	STATION EQUIPMENT	WA	\$46,180	\$0	\$0	\$46,180	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3620000	STATION EQUIPMENT	WYP	\$105,385	\$0	\$0	\$0	\$105,385	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3620000	STATION EQUIPMENT	WYU	\$11,615	\$0	\$0	\$0	\$0	\$0	\$11,615	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	CA	\$217	\$217	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	IDU	\$389	\$0	\$0	\$0	\$0	\$389	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	OR	\$3,081	\$0	\$3,081	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	UT	\$5,858	\$0	\$0	\$0	\$5,858	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WA	\$902	\$0	\$0	\$902	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WYP	\$1,979	\$0	\$0	\$0	\$1,979	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WYU	\$61	\$0	\$0	\$0	\$0	\$0	\$61	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3640000	"POLES, TOWERS AND FIXTURES"	CA	\$53,261	\$53,261	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3640000	"POLES, TOWERS AND FIXTURES"	IDU	\$66,038	\$0	\$0	\$0	\$0	\$66,038	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3640000	"POLES, TOWERS AND FIXTURES"	OR	\$322,360	\$0	\$322,360	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3640000	"POLES, TOWERS AND FIXTURES"	UT	\$307,715	\$0	\$0	\$0	\$307,715	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3640000	"POLES, TOWERS AND FIXTURES"	WA	\$90,194	\$0	\$0	\$90,194	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3640000	"POLES, TOWERS AND FIXTURES"	WYP	\$95,260	\$0	\$0	\$0	\$95,260	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3640000	"POLES, TOWERS AND FIXTURES"	WYU	\$19,864	\$0	\$0	\$0	\$0	\$0	\$19,864	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3650000	OVERHEAD CONDUCTORS & DEVICES	CA	\$32,305	\$32,305	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3650000	OVERHEAD CONDUCTORS & DEVICES	IDU	\$34,505	\$0	\$0	\$0	\$0	\$34,505	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3650000	OVERHEAD CONDUCTORS & DEVICES	OR	\$231,167	\$0	\$231,167	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3650000	OVERHEAD CONDUCTORS & DEVICES	UT	\$205,407	\$0	\$0	\$0	\$205,407	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3650000	OVERHEAD CONDUCTORS & DEVICES	WA	\$57,358	\$0	\$0	\$57,358	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3650000	OVERHEAD CONDUCTORS & DEVICES	WYP	\$81,887	\$0	\$0	\$0	\$81,887	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3650000	OVERHEAD CONDUCTORS & DEVICES	WYU	\$11,039	\$0	\$0	\$0	\$0	\$0	\$11,039	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3660000	UNDERGROUND CONDUIT	CA	\$15,432	\$15,432	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3660000	UNDERGROUND CONDUIT	IDU	\$7,752	\$0	\$0	\$0	\$0	\$7,752	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3660000	UNDERGROUND CONDUIT	OR	\$83,173	\$0	\$83,173	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3660000	UNDERGROUND CONDUIT	UT	\$165,262	\$0	\$0	\$0	\$165,262	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3660000	UNDERGROUND CONDUIT	WA	\$15,818	\$0	\$0	\$15,818	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3660000	UNDERGROUND CONDUIT	WYP	\$13,483	\$0	\$0	\$0	\$13,483	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3660000	UNDERGROUND CONDUIT	WYU	\$3,828	\$0	\$0	\$0	\$0	\$0	\$3,828	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3670000	UNDERGROUND CONDUCTORS & DEVICES	CA	\$16,874	\$16,874	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3670000	UNDERGROUND CONDUCTORS & DEVICES	IDU	\$24,321	\$0	\$0	\$0	\$0	\$24,321	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3670000	UNDERGROUND CONDUCTORS & DEVICES	OR	\$154,493	\$0	\$154,493	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3670000	UNDERGROUND CONDUCTORS & DEVICES	UT	\$459,298	\$0	\$0	\$0	\$459,298	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3670000	UNDERGROUND CONDUCTORS & DEVICES	WA	\$21,511	\$0	\$0	\$21,511	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3670000	UNDERGROUND CONDUCTORS & DEVICES	WYP	\$31,275	\$0	\$0	\$0	\$31,275	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3670000	UNDERGROUND CONDUCTORS & DEVICES	WYU	\$16,377	\$0	\$0	\$0	\$0	\$0	\$16,377	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3680000	LINE TRANSFORMERS	CA	\$47,275	\$47,275	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3680000	LINE TRANSFORMERS	IDU	\$68,545	\$0	\$0	\$0	\$0	\$68,545	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3680000	LINE TRANSFORMERS	OR	\$387,586	\$0	\$387,586	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3680000	LINE TRANSFORMERS	UT	\$415,110	\$0	\$0	\$0	\$415,110	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3680000	LINE TRANSFORMERS	WA	\$96,597	\$0	\$0	\$96,597	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3680000	LINE TRANSFORMERS	WYP	\$80,221	\$0	\$0	\$0	\$80,221	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3680000	LINE TRANSFORMERS	WYU	\$12,733	\$0	\$0	\$0	\$0	\$0	\$12,733	\$0	\$0	\$0



Electric Plant in Service with Unclassified Plants (Actuals)

Average of Monthly Averages Ending - December 2011

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other	Util
1010000	ELEC PLANT IN SERV	3691000	SERVICES - OVERHEAD	CA	\$8,474	\$8,474	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3691000	SERVICES - OVERHEAD	IDU	\$6,704	\$0	\$0	\$0	\$0	\$6,704	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3691000	SERVICES - OVERHEAD	OR	\$73,364	\$0	\$73,364	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3691000	SERVICES - OVERHEAD	UT	\$70,170	\$0	\$0	\$0	\$70,170	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3691000	SERVICES - OVERHEAD	WA	\$18,217	\$0	\$0	\$18,217	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3691000	SERVICES - OVERHEAD	WYP	\$13,621	\$0	\$0	\$0	\$13,621	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3691000	SERVICES - OVERHEAD	WYU	\$2,168	\$0	\$0	\$0	\$0	\$2,168	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3692000	SERVICES - UNDERGROUND	CA	\$14,398	\$14,398	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3692000	SERVICES - UNDERGROUND	IDU	\$22,998	\$0	\$0	\$0	\$0	\$22,998	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3692000	SERVICES - UNDERGROUND	OR	\$148,629	\$0	\$148,629	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3692000	SERVICES - UNDERGROUND	UT	\$149,429	\$0	\$0	\$0	\$149,429	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3692000	SERVICES - UNDERGROUND	WA	\$32,102	\$0	\$0	\$32,102	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3692000	SERVICES - UNDERGROUND	WYP	\$24,556	\$0	\$0	\$0	\$24,556	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3692000	SERVICES - UNDERGROUND	WYU	\$7,718	\$0	\$0	\$0	\$0	\$7,718	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3700000	METERS	CA	\$3,886	\$3,886	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3700000	METERS	IDU	\$13,907	\$0	\$0	\$0	\$13,907	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3700000	METERS	OR	\$59,770	\$0	\$59,770	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3700000	METERS	UT	\$72,762	\$0	\$0	\$0	\$72,762	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3700000	METERS	WA	\$13,287	\$0	\$13,287	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3700000	METERS	WYP	\$11,869	\$0	\$0	\$11,869	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3700000	METERS	WYU	\$2,404	\$0	\$0	\$0	\$0	\$2,404	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3710000	INSTALL ON CUSTOMERS PREMISES	CA	\$271	\$271	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3710000	INSTALL ON CUSTOMERS PREMISES	IDU	\$169	\$0	\$0	\$0	\$169	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3710000	INSTALL ON CUSTOMERS PREMISES	OR	\$2,471	\$0	\$2,471	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3710000	INSTALL ON CUSTOMERS PREMISES	UT	\$4,434	\$0	\$0	\$0	\$4,434	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3710000	INSTALL ON CUSTOMERS PREMISES	WA	\$523	\$0	\$0	\$523	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3710000	INSTALL ON CUSTOMERS PREMISES	WYP	\$781	\$0	\$0	\$0	\$781	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3710000	INSTALL ON CUSTOMERS PREMISES	WYU	\$148	\$0	\$0	\$0	\$0	\$148	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3730000	STREET LIGHTING & SIGNAL SYSTEMS	CA	\$671	\$671	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3730000	STREET LIGHTING & SIGNAL SYSTEMS	IDU	\$617	\$0	\$0	\$0	\$617	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3730000	STREET LIGHTING & SIGNAL SYSTEMS	OR	\$21,962	\$0	\$21,962	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3730000	STREET LIGHTING & SIGNAL SYSTEMS	UT	\$23,678	\$0	\$0	\$0	\$23,678	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3730000	STREET LIGHTING & SIGNAL SYSTEMS	WA	\$3,979	\$0	\$0	\$3,979	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3730000	STREET LIGHTING & SIGNAL SYSTEMS	WYP	\$7,639	\$0	\$0	\$7,639	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3730000	STREET LIGHTING & SIGNAL SYSTEMS	WYU	\$2,221	\$0	\$0	\$0	\$0	\$2,221	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3890000	LAND AND LAND RIGHTS	IDU	\$93	\$0	\$0	\$0	\$93	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3890000	LAND AND LAND RIGHTS	OR	\$228	\$0	\$228	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3890000	LAND AND LAND RIGHTS	UT	\$1,441	\$0	\$0	\$0	\$1,441	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3890000	LAND AND LAND RIGHTS	WYU	\$434	\$0	\$0	\$0	\$0	\$434	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3891000	LAND OWNED IN FEE	CAGE	\$235	\$235	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3891000	LAND OWNED IN FEE	CN	\$1,129	\$28	\$344	\$78	\$74	\$551	\$44	\$10	\$0
1010000	ELEC PLANT IN SERV	3891000	LAND OWNED IN FEE	IDU	\$100	\$0	\$0	\$0	\$0	\$100	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3891000	LAND OWNED IN FEE	OR	\$2,883	\$0	\$2,883	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3891000	LAND OWNED IN FEE	SO	\$5,597	\$115	\$1,364	\$380	\$725	\$2,504	\$338	\$156	\$15
1010000	ELEC PLANT IN SERV	3891000	LAND OWNED IN FEE	UT	\$2,543	\$0	\$0	\$0	\$2,543	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3891000	LAND OWNED IN FEE	WA	\$1,099	\$0	\$0	\$1,099	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3891000	LAND OWNED IN FEE	WYP	\$370	\$0	\$0	\$0	\$370	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3891000	LAND OWNED IN FEE	WYU	\$72	\$0	\$0	\$0	\$0	\$72	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3892000	LAND RIGHTS	CAGE	\$5	\$0	\$0	\$0	\$1	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3892000	LAND RIGHTS	IDU	\$5	\$0	\$0	\$0	\$5	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3892000	LAND RIGHTS	UT	\$34	\$0	\$0	\$0	\$34	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3892000	LAND RIGHTS	WYP	\$52	\$0	\$0	\$0	\$52	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3892000	LAND RIGHTS	WYU	\$22	\$0	\$0	\$0	\$0	\$22	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3900000	STRUCTURES AND IMPROVEMENTS	CA	\$1,579	\$1,579	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3900000	STRUCTURES AND IMPROVEMENTS	CAGE	\$3,962	\$0	\$0	\$828	\$2,594	\$361	\$180	\$21	\$0
1010000	ELEC PLANT IN SERV	3900000	STRUCTURES AND IMPROVEMENTS	CAGW	\$3,102	\$139	\$2,273	\$690	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3900000	STRUCTURES AND IMPROVEMENTS	CN	\$7,976	\$198	\$2,428	\$555	\$526	\$3,893	\$308	\$68	\$0
1010000	ELEC PLANT IN SERV	3900000	STRUCTURES AND IMPROVEMENTS	IDU	\$10,023	\$0	\$0	\$0	\$10,023	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3900000	STRUCTURES AND IMPROVEMENTS	JBG	\$19	\$11	\$14	\$4	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3900000	STRUCTURES AND IMPROVEMENTS	OR	\$25,635	\$0	\$25,635	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3900000	STRUCTURES AND IMPROVEMENTS	SO	\$77,074	\$1,581	\$18,780	\$5,237	\$9,985	\$34,484	\$4,653	\$2,148	\$206
1010000	ELEC PLANT IN SERV	3900000	STRUCTURES AND IMPROVEMENTS	UT	\$37,863	\$0	\$0	\$0	\$37,863	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3900000	STRUCTURES AND IMPROVEMENTS	WA	\$10,978	\$0	\$0	\$10,978	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3900000	STRUCTURES AND IMPROVEMENTS	WYP	\$3,430	\$0	\$0	\$0	\$3,430	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3900000	STRUCTURES AND IMPROVEMENTS	WYU	\$2,400	\$0	\$0	\$0	\$0	\$2,400	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	CA	\$1,374	\$1,374	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	CN	\$3,401	\$94	\$1,035	\$236	\$224	\$1,660	\$131	\$29	\$0
1010000	ELEC PLANT IN SERV	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	OR	\$8,119	\$0	\$8,119	\$0	\$0	\$0	\$0	\$0	\$0



Electric Plant in Service with Unclassified Plants (Actuals)

Average of Monthly Averages Ending - December 2011

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other	Nutil
1010000	ELEC PLANT IN SERV 3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	SO	\$16,709	\$343	\$4,071	\$1,135	\$2,165	\$7,478	\$1,009	\$466	\$45	\$0
1010000	ELEC PLANT IN SERV 3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	UT	\$20	\$0	\$0	\$0	\$0	\$20	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	WA	\$2,854	\$0	\$0	\$2,854	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	WYP	\$8,342	\$0	\$0	\$0	\$8,342	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	WYU	\$56	\$0	\$0	\$0	\$0	\$0	\$0	\$56	\$0	\$0
1010000	ELEC PLANT IN SERV 3903000	STRUCTURES & IMPROVEMENTS - PANELS	CA	\$84	\$84	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3903000	STRUCTURES & IMPROVEMENTS - PANELS	CAGE	\$31	\$0	\$0	\$0	\$6	\$20	\$3	\$1	\$0	\$0
1010000	ELEC PLANT IN SERV 3903000	STRUCTURES & IMPROVEMENTS - PANELS	CAGW	\$45	\$2	\$33	\$10	\$6	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3903000	STRUCTURES & IMPROVEMENTS - PANELS	CN	\$937	\$273	\$295	\$65	\$62	\$457	\$36	\$8	\$0	\$0
1010000	ELEC PLANT IN SERV 3903000	STRUCTURES & IMPROVEMENTS - PANELS	IDU	\$13	\$0	\$0	\$0	\$0	\$13	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3903000	STRUCTURES & IMPROVEMENTS - PANELS	OR	\$501	\$0	\$0	\$0	\$0	\$0	\$13	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3903000	STRUCTURES & IMPROVEMENTS - PANELS	SO	\$10,390	\$213	\$2,532	\$706	\$1,346	\$4,649	\$627	\$290	\$28	\$0
1010000	ELEC PLANT IN SERV 3903000	STRUCTURES & IMPROVEMENTS - PANELS	UT	\$189	\$0	\$0	\$0	\$0	\$189	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3903000	STRUCTURES & IMPROVEMENTS - PANELS	WA	\$16	\$0	\$0	\$16	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3903000	STRUCTURES & IMPROVEMENTS - PANELS	WYP	\$265	\$0	\$0	\$0	\$265	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3903000	STRUCTURES & IMPROVEMENTS - PANELS	WYU	\$7	\$0	\$0	\$0	\$0	\$0	\$0	\$7	\$0	\$0
1010000	ELEC PLANT IN SERV 3910000	OFFICE FURNITURE	CAEE	\$76	\$76	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3910000	OFFICE FURNITURE	CAGE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3910000	OFFICE FURNITURE	CAGW	\$2,077	\$0	\$0	\$0	\$431	\$1,353	\$188	\$94	\$11	\$0
1010000	ELEC PLANT IN SERV 3910000	OFFICE FURNITURE	CN	\$1,989	\$49	\$608	\$158	\$131	\$971	\$17	\$17	\$0	\$0
1010000	ELEC PLANT IN SERV 3910000	OFFICE FURNITURE	IDU	\$111	\$0	\$0	\$0	\$0	\$111	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3910000	OFFICE FURNITURE	JBG	\$437	\$19	\$308	\$93	\$4	\$11	\$2	\$1	\$0	\$0
1010000	ELEC PLANT IN SERV 3910000	OFFICE FURNITURE	OR	\$1,800	\$0	\$1,800	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3910000	OFFICE FURNITURE	SO	\$12,252	\$251	\$2,995	\$832	\$1,587	\$5,482	\$740	\$342	\$33	\$0
1010000	ELEC PLANT IN SERV 3910000	OFFICE FURNITURE	UT	\$614	\$0	\$0	\$0	\$0	\$614	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3910000	OFFICE FURNITURE	WA	\$545	\$0	\$0	\$545	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3910000	OFFICE FURNITURE	WYP	\$462	\$0	\$0	\$0	\$462	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3910000	OFFICE FURNITURE	WYU	\$40	\$0	\$0	\$0	\$0	\$0	\$0	\$40	\$0	\$0
1010000	ELEC PLANT IN SERV 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CAEE	\$156	\$156	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CAGE	\$54	\$0	\$0	\$0	\$14	\$40	\$6	\$3	\$0	\$0
1010000	ELEC PLANT IN SERV 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CAGW	\$982	\$0	\$0	\$0	\$204	\$640	\$89	\$44	\$5	\$0
1010000	ELEC PLANT IN SERV 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CN	\$6,287	\$156	\$1,914	\$437	\$415	\$3,089	\$243	\$53	\$0	\$0
1010000	ELEC PLANT IN SERV 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	IDU	\$67	\$0	\$0	\$0	\$0	\$0	\$607	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	JBE	\$5	\$0	\$0	\$1	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	JBG	\$85	\$4	\$60	\$18	\$1	\$2	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	OR	\$1,645	\$0	\$1,645	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	SO	\$42,008	\$862	\$10,236	\$2,854	\$5,442	\$18,795	\$2,536	\$1,171	\$112	\$0
1010000	ELEC PLANT IN SERV 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	UT	\$1,880	\$0	\$0	\$0	\$0	\$1,880	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WA	\$846	\$0	\$0	\$846	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WYP	\$2,305	\$0	\$0	\$0	\$2,305	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WYU	\$57	\$0	\$0	\$0	\$0	\$0	\$0	\$57	\$0	\$0
1010000	ELEC PLANT IN SERV 3913000	OFFICE EQUIPMENT	CAGE	\$514	\$0	\$0	\$0	\$107	\$335	\$47	\$23	\$3	\$0
1010000	ELEC PLANT IN SERV 3913000	OFFICE EQUIPMENT	CAGW	\$17	\$1	\$12	\$4	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3913000	OFFICE EQUIPMENT	CN	\$6	\$0	\$2	\$0	\$0	\$3	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3913000	OFFICE EQUIPMENT	OR	\$21	\$0	\$21	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3913000	OFFICE EQUIPMENT	SO	\$182	\$3	\$39	\$11	\$21	\$72	\$10	\$5	\$0	\$0
1010000	ELEC PLANT IN SERV 3913000	OFFICE EQUIPMENT	UT	\$25	\$0	\$0	\$0	\$25	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3913000	OFFICE EQUIPMENT	WYP	\$12	\$0	\$0	\$0	\$12	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3920100	1/4 TON MINI-PICKUPS AND VANS	CA	\$95	\$95	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3920100	1/4 TON MINI-PICKUPS AND VANS	CAGE	\$448	\$0	\$0	\$0	\$93	\$292	\$41	\$20	\$2	\$0
1010000	ELEC PLANT IN SERV 3920100	1/4 TON MINI-PICKUPS AND VANS	CAGW	\$54	\$2	\$39	\$12	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3920100	1/4 TON MINI-PICKUPS AND VANS	IDU	\$403	\$0	\$0	\$0	\$0	\$0	\$403	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3920100	1/4 TON MINI-PICKUPS AND VANS	JBG	\$51	\$2	\$36	\$11	\$0	\$1	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3920100	1/4 TON MINI-PICKUPS AND VANS	OR	\$2,019	\$0	\$2,019	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3920100	1/4 TON MINI-PICKUPS AND VANS	SO	\$1,018	\$21	\$248	\$69	\$132	\$455	\$61	\$28	\$3	\$0
1010000	ELEC PLANT IN SERV 3920100	1/4 TON MINI-PICKUPS AND VANS	UT	\$2,556	\$0	\$0	\$0	\$0	\$2,556	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3920100	1/4 TON MINI-PICKUPS AND VANS	WA	\$428	\$0	\$0	\$428	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3920100	1/4 TON MINI-PICKUPS AND VANS	WYP	\$495	\$0	\$0	\$0	\$495	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3920100	1/4 TON MINI-PICKUPS AND VANS	WYU	\$39	\$0	\$0	\$0	\$0	\$0	\$0	\$39	\$0	\$0
1010000	ELEC PLANT IN SERV 3920200	MID AND FULL SIZE AUTOMOBILES	CAGE	\$42	\$0	\$0	\$0	\$9	\$27	\$4	\$2	\$0	\$0
1010000	ELEC PLANT IN SERV 3920200	MID AND FULL SIZE AUTOMOBILES	IDU	\$14	\$0	\$0	\$0	\$0	\$0	\$14	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3920200	MID AND FULL SIZE AUTOMOBILES	JBG	\$11	\$0	\$8	\$2	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3920200	MID AND FULL SIZE AUTOMOBILES	OR	\$321	\$0	\$321	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3920200	MID AND FULL SIZE AUTOMOBILES	SO	\$224	\$5	\$55	\$15	\$29	\$100	\$14	\$6	\$1	\$0
1010000	ELEC PLANT IN SERV 3920200	MID AND FULL SIZE AUTOMOBILES	UT	\$382	\$0	\$0	\$0	\$0	\$382	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3920200	MID AND FULL SIZE AUTOMOBILES	WA	\$57	\$0	\$0	\$57	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3920200	MID AND FULL SIZE AUTOMOBILES	WYP	\$92	\$0	\$0	\$0	\$92	\$0	\$0	\$0	\$0	\$0



Electric Plant in Service with Unclassified Plants (Actuals)
 Average of Monthly Averages Ending - December 2011
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other	Nutil
1010000	ELEC PLANT IN SERV 3920400	*1/2 & 3/4 TON PICKUPS, VANS SERV TRUCK	CA	\$556	\$556	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3920400	*1/2 & 3/4 TON PICKUPS, VANS SERV TRUCK	CAEE	\$147	\$0	\$0	\$0	\$32	\$93	\$14	\$7	\$1	\$0
1010000	ELEC PLANT IN SERV 3920400	*1/2 & 3/4 TON PICKUPS, VANS SERV TRUCK	CAGE	\$4,521	\$0	\$0	\$0	\$937	\$2,945	\$410	\$205	\$24	\$0
1010000	ELEC PLANT IN SERV 3920400	*1/2 & 3/4 TON PICKUPS, VANS SERV TRUCK	CAGW	\$1,343	\$60	\$984	\$299	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3920400	*1/2 & 3/4 TON PICKUPS, VANS SERV TRUCK	IDU	\$1,351	\$0	\$0	\$0	\$0	\$1,351	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3920400	*1/2 & 3/4 TON PICKUPS, VANS SERV TRUCK	JBG	\$635	\$27	\$447	\$136	\$5	\$16	\$2	\$1	\$0	\$0
1010000	ELEC PLANT IN SERV 3920400	*1/2 & 3/4 TON PICKUPS, VANS SERV TRUCK	OR	\$6,198	\$0	\$6,198	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3920400	*1/2 & 3/4 TON PICKUPS, VANS SERV TRUCK	SO	\$1,005	\$21	\$245	\$68	\$130	\$450	\$61	\$28	\$3	\$0
1010000	ELEC PLANT IN SERV 3920400	*1/2 & 3/4 TON PICKUPS, VANS SERV TRUCK	UT	\$7,647	\$0	\$0	\$0	\$0	\$7,647	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3920400	*1/2 & 3/4 TON PICKUPS, VANS SERV TRUCK	WA	\$1,008	\$0	\$0	\$1,008	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3920400	*1/2 & 3/4 TON PICKUPS, VANS SERV TRUCK	WYP	\$1,910	\$0	\$0	\$0	\$1,910	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3920400	*1/2 & 3/4 TON PICKUPS, VANS SERV TRUCK	WYU	\$424	\$0	\$0	\$0	\$0	\$0	\$0	\$424	\$0	\$0
1010000	ELEC PLANT IN SERV 3920500	*1 TON AND ABOVE, TWO-AXLE TRUCKS*	CA	\$799	\$799	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3920500	*1 TON AND ABOVE, TWO-AXLE TRUCKS*	CAEE	\$206	\$0	\$0	\$0	\$45	\$130	\$18	\$10	\$1	\$0
1010000	ELEC PLANT IN SERV 3920500	*1 TON AND ABOVE, TWO-AXLE TRUCKS*	CAGE	\$3,509	\$0	\$0	\$0	\$728	\$2,285	\$318	\$159	\$19	\$0
1010000	ELEC PLANT IN SERV 3920500	*1 TON AND ABOVE, TWO-AXLE TRUCKS*	CAGW	\$1,587	\$71	\$1,163	\$353	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3920500	*1 TON AND ABOVE, TWO-AXLE TRUCKS*	IDU	\$2,529	\$0	\$0	\$0	\$0	\$2,529	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3920500	*1 TON AND ABOVE, TWO-AXLE TRUCKS*	JBG	\$231	\$10	\$163	\$49	\$2	\$6	\$1	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3920500	*1 TON AND ABOVE, TWO-AXLE TRUCKS*	OR	\$9,191	\$0	\$9,191	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3920500	*1 TON AND ABOVE, TWO-AXLE TRUCKS*	SO	\$492	\$10	\$120	\$33	\$64	\$220	\$30	\$14	\$1	\$0
1010000	ELEC PLANT IN SERV 3920500	*1 TON AND ABOVE, TWO-AXLE TRUCKS*	UT	\$14,823	\$0	\$0	\$0	\$0	\$14,823	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3920500	*1 TON AND ABOVE, TWO-AXLE TRUCKS*	WA	\$2,427	\$0	\$0	\$2,427	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3920500	*1 TON AND ABOVE, TWO-AXLE TRUCKS*	WYP	\$3,148	\$0	\$0	\$0	\$3,148	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3920500	*1 TON AND ABOVE, TWO-AXLE TRUCKS*	WYU	\$729	\$0	\$0	\$0	\$0	\$0	\$0	\$729	\$0	\$0
1010000	ELEC PLANT IN SERV 3920600	DUMP TRUCKS	CAEE	\$4	\$0	\$0	\$0	\$1	\$2	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3920600	DUMP TRUCKS	CAGE	\$2,291	\$0	\$0	\$0	\$475	\$1,492	\$208	\$104	\$12	\$0
1010000	ELEC PLANT IN SERV 3920600	DUMP TRUCKS	CAGW	\$516	\$23	\$378	\$115	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3920600	DUMP TRUCKS	JBG	\$394	\$17	\$277	\$84	\$3	\$10	\$1	\$1	\$0	\$0
1010000	ELEC PLANT IN SERV 3920600	DUMP TRUCKS	OR	\$76	\$0	\$76	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3920600	DUMP TRUCKS	UT	\$125	\$0	\$0	\$0	\$0	\$125	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3920900	TRAILERS	CA	\$381	\$381	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3920900	TRAILERS	CAEE	\$49	\$0	\$0	\$0	\$11	\$31	\$5	\$2	\$0	\$0
1010000	ELEC PLANT IN SERV 3920900	TRAILERS	CAGE	\$1,841	\$0	\$0	\$0	\$382	\$1,199	\$167	\$83	\$10	\$0
1010000	ELEC PLANT IN SERV 3920900	TRAILERS	CAGW	\$236	\$11	\$173	\$52	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3920900	TRAILERS	IDU	\$844	\$0	\$0	\$0	\$0	\$844	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3920900	TRAILERS	JBG	\$100	\$4	\$70	\$21	\$1	\$3	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3920900	TRAILERS	OR	\$2,901	\$0	\$2,901	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3920900	TRAILERS	SO	\$514	\$11	\$125	\$35	\$67	\$230	\$31	\$14	\$1	\$0
1010000	ELEC PLANT IN SERV 3920900	TRAILERS	UT	\$4,765	\$0	\$0	\$0	\$0	\$4,765	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3920900	TRAILERS	WA	\$623	\$0	\$0	\$623	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3920900	TRAILERS	WYP	\$1,951	\$0	\$0	\$0	\$1,951	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3920900	TRAILERS	WYU	\$316	\$0	\$0	\$0	\$0	\$0	\$0	\$316	\$0	\$0
1010000	ELEC PLANT IN SERV 3921400	*SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	CA	\$46	\$46	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3921400	*SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	CAGE	\$190	\$0	\$0	\$0	\$39	\$124	\$17	\$9	\$1	\$0
1010000	ELEC PLANT IN SERV 3921400	*SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	CAGW	\$32	\$1	\$23	\$7	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3921400	*SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	IDU	\$54	\$0	\$0	\$0	\$0	\$54	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3921400	*SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	OR	\$274	\$0	\$274	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3921400	*SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	SO	\$16	\$0	\$4	\$1	\$2	\$7	\$1	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3921400	*SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	UT	\$188	\$0	\$0	\$0	\$0	\$188	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3921400	*SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	WA	\$47	\$0	\$0	\$47	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3921400	*SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	WYP	\$103	\$0	\$0	\$0	\$103	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3921400	*SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	WYU	\$16	\$0	\$0	\$0	\$0	\$0	\$0	\$16	\$0	\$0
1010000	ELEC PLANT IN SERV 3921900	OVER-THE ROAD SEMI-TRACTORS	CAGE	\$273	\$0	\$0	\$0	\$57	\$178	\$25	\$12	\$1	\$0
1010000	ELEC PLANT IN SERV 3921900	OVER-THE ROAD SEMI-TRACTORS	JBG	\$101	\$4	\$71	\$22	\$1	\$3	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3921900	OVER-THE ROAD SEMI-TRACTORS	OR	\$170	\$0	\$170	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3921900	OVER-THE ROAD SEMI-TRACTORS	SO	\$381	\$8	\$93	\$26	\$49	\$171	\$23	\$11	\$1	\$0
1010000	ELEC PLANT IN SERV 3921900	OVER-THE ROAD SEMI-TRACTORS	UT	\$860	\$0	\$0	\$0	\$0	\$860	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3921900	OVER-THE ROAD SEMI-TRACTORS	WA	\$170	\$0	\$0	\$170	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3921900	OVER-THE ROAD SEMI-TRACTORS	WYP	\$96	\$0	\$0	\$0	\$86	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3923000	TRANSPORTATION EQUIPMENT	SO	\$3,532	\$72	\$861	\$240	\$458	\$1,580	\$213	\$98	\$9	\$0
1010000	ELEC PLANT IN SERV 3930000	STORES EQUIPMENT	CA	\$198	\$198	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3930000	STORES EQUIPMENT	CAGE	\$3,722	\$0	\$0	\$0	\$772	\$2,424	\$338	\$169	\$20	\$0
1010000	ELEC PLANT IN SERV 3930000	STORES EQUIPMENT	CAGW	\$264	\$12	\$194	\$59	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3930000	STORES EQUIPMENT	IDU	\$449	\$0	\$0	\$0	\$0	\$449	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3930000	STORES EQUIPMENT	JBG	\$586	\$25	\$413	\$125	\$5	\$15	\$2	\$1	\$0	\$0
1010000	ELEC PLANT IN SERV 3930000	STORES EQUIPMENT	OR	\$2,679	\$0	\$2,679	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3930000	STORES EQUIPMENT	SO	\$327	\$7	\$80	\$22	\$42	\$146	\$20	\$9	\$1	\$0
1010000	ELEC PLANT IN SERV 3930000	STORES EQUIPMENT	UT	\$3,428	\$0	\$0	\$0	\$0	\$3,428	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3930000	STORES EQUIPMENT	WA	\$579	\$0	\$0	\$579	\$0	\$0	\$0	\$0	\$0	\$0



Electric Plant in Service with Unclassified Plants (Actuals)
 Average of Monthly Averages Ending - December 2011
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other	Nutil
1010000	ELEC PLANT IN SERV 3930000	STORES EQUIPMENT	WYP	\$1,054	\$0	\$0	\$0	\$1,054	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3930000	STORES EQUIPMENT	WYU	\$99	\$0	\$0	\$0	\$0	\$0	\$0	\$99	\$0	\$0
1010000	ELEC PLANT IN SERV 3940000	TLS, SHOP, GAR EQUIPMENT*	CA	\$745	\$745	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3940000	TLS, SHOP, GAR EQUIPMENT*	CAEE	\$7	\$0	\$0	\$0	\$2	\$5	\$1	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3940000	TLS, SHOP, GAR EQUIPMENT*	CAGE	\$19,459	\$0	\$0	\$0	\$4,034	\$12,674	\$1,765	\$881	\$104	\$0
1010000	ELEC PLANT IN SERV 3940000	TLS, SHOP, GAR EQUIPMENT*	CAGW	\$2,256	\$101	\$1,653	\$502	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3940000	TLS, SHOP, GAR EQUIPMENT*	IDU	\$1,832	\$0	\$0	\$0	\$0	\$0	\$1,832	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3940000	TLS, SHOP, GAR EQUIPMENT*	JBG	\$3,310	\$143	\$2,331	\$708	\$27	\$83	\$12	\$6	\$1	\$0
1010000	ELEC PLANT IN SERV 3940000	TLS, SHOP, GAR EQUIPMENT*	OR	\$10,284	\$0	\$10,284	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3940000	TLS, SHOP, GAR EQUIPMENT*	SO	\$3,808	\$78	\$928	\$259	\$493	\$1,704	\$230	\$106	\$10	\$0
1010000	ELEC PLANT IN SERV 3940000	TLS, SHOP, GAR EQUIPMENT*	UT	\$12,154	\$0	\$0	\$0	\$0	\$12,154	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3940000	TLS, SHOP, GAR EQUIPMENT*	WA	\$2,623	\$0	\$0	\$2,623	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3940000	TLS, SHOP, GAR EQUIPMENT*	WYP	\$3,829	\$0	\$0	\$0	\$3,829	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3940000	TLS, SHOP, GAR EQUIPMENT*	WYU	\$514	\$0	\$0	\$0	\$0	\$0	\$0	\$514	\$0	\$0
1010000	ELEC PLANT IN SERV 3950000	LABORATORY EQUIPMENT	CA	\$436	\$436	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3950000	LABORATORY EQUIPMENT	CAEE	\$8	\$0	\$0	\$0	\$2	\$5	\$1	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3950000	LABORATORY EQUIPMENT	CAGE	\$4,747	\$0	\$0	\$0	\$984	\$3,092	\$431	\$215	\$25	\$0
1010000	ELEC PLANT IN SERV 3950000	LABORATORY EQUIPMENT	CAGW	\$1,419	\$64	\$1,039	\$315	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3950000	LABORATORY EQUIPMENT	IDU	\$1,311	\$0	\$0	\$0	\$0	\$0	\$1,311	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3950000	LABORATORY EQUIPMENT	JBG	\$406	\$18	\$286	\$67	\$3	\$10	\$1	\$1	\$0	\$0
1010000	ELEC PLANT IN SERV 3950000	LABORATORY EQUIPMENT	OR	\$9,508	\$0	\$9,508	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3950000	LABORATORY EQUIPMENT	SO	\$5,395	\$111	\$1,315	\$367	\$699	\$2,414	\$326	\$150	\$14	\$0
1010000	ELEC PLANT IN SERV 3950000	LABORATORY EQUIPMENT	UT	\$7,226	\$0	\$0	\$0	\$0	\$7,226	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3950000	LABORATORY EQUIPMENT	WA	\$1,869	\$0	\$0	\$1,869	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3950000	LABORATORY EQUIPMENT	WYP	\$2,792	\$0	\$0	\$0	\$2,792	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3950000	LABORATORY EQUIPMENT	WYU	\$614	\$0	\$0	\$0	\$0	\$0	\$0	\$614	\$0	\$0
1010000	ELEC PLANT IN SERV 3960300	*AERIAL LIFT PB TRUCKS, 10000#-16000# GV	CA	\$1,030	\$1,030	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3960300	*AERIAL LIFT PB TRUCKS, 10000#-16000# GV	CAGE	\$268	\$0	\$0	\$0	\$56	\$174	\$24	\$12	\$1	\$0
1010000	ELEC PLANT IN SERV 3960300	*AERIAL LIFT PB TRUCKS, 10000#-16000# GV	CAGW	\$155	\$7	\$114	\$35	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3960300	*AERIAL LIFT PB TRUCKS, 10000#-16000# GV	IDU	\$1,579	\$0	\$0	\$0	\$0	\$1,579	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3960300	*AERIAL LIFT PB TRUCKS, 10000#-16000# GV	OR	\$5,050	\$0	\$5,050	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3960300	*AERIAL LIFT PB TRUCKS, 10000#-16000# GV	UT	\$4,468	\$0	\$0	\$0	\$0	\$4,468	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3960300	*AERIAL LIFT PB TRUCKS, 10000#-16000# GV	WA	\$1,250	\$0	\$0	\$1,250	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3960300	*AERIAL LIFT PB TRUCKS, 10000#-16000# GV	WYP	\$2,202	\$0	\$0	\$0	\$2,202	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3960300	*AERIAL LIFT PB TRUCKS, 10000#-16000# GV	WYU	\$489	\$0	\$0	\$0	\$0	\$0	\$0	\$489	\$0	\$0
1010000	ELEC PLANT IN SERV 3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	CA	\$173	\$173	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	CAGE	\$124	\$0	\$0	\$0	\$26	\$81	\$11	\$6	\$1	\$0
1010000	ELEC PLANT IN SERV 3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	IDU	\$171	\$0	\$0	\$0	\$0	\$171	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	OR	\$833	\$0	\$833	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	UT	\$1,740	\$0	\$0	\$0	\$0	\$1,740	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	WYP	\$171	\$0	\$0	\$0	\$171	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	WYU	\$210	\$0	\$0	\$0	\$0	\$0	\$0	\$210	\$0	\$0
1010000	ELEC PLANT IN SERV 3960800	*AERIAL LIFT P B TRUCKS, ABOVE 16000#GV	CA	\$1,507	\$1,507	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3960800	*AERIAL LIFT P B TRUCKS, ABOVE 16000#GV	CAGE	\$1,131	\$0	\$0	\$0	\$235	\$737	\$103	\$51	\$6	\$0
1010000	ELEC PLANT IN SERV 3960800	*AERIAL LIFT P B TRUCKS, ABOVE 16000#GV	CAGW	\$67	\$3	\$49	\$15	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3960800	*AERIAL LIFT P B TRUCKS, ABOVE 16000#GV	IDU	\$2,586	\$0	\$0	\$0	\$0	\$2,586	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3960800	*AERIAL LIFT P B TRUCKS, ABOVE 16000#GV	OR	\$13,298	\$0	\$13,298	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3960800	*AERIAL LIFT P B TRUCKS, ABOVE 16000#GV	UT	\$14,800	\$0	\$0	\$0	\$14,800	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3960800	*AERIAL LIFT P B TRUCKS, ABOVE 16000#GV	WA	\$3,382	\$0	\$0	\$3,382	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3960800	*AERIAL LIFT P B TRUCKS, ABOVE 16000#GV	WYP	\$3,966	\$0	\$0	\$0	\$3,966	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3960800	*AERIAL LIFT P B TRUCKS, ABOVE 16000#GV	WYU	\$1,027	\$0	\$0	\$0	\$0	\$0	\$0	\$1,027	\$0	\$0
1010000	ELEC PLANT IN SERV 3961000	CRANES	CAGE	\$2,598	\$0	\$0	\$0	\$539	\$1,692	\$236	\$118	\$14	\$0
1010000	ELEC PLANT IN SERV 3961000	CRANES	CAGW	\$368	\$17	\$270	\$82	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3961000	CRANES	JBG	\$516	\$22	\$364	\$110	\$4	\$13	\$2	\$1	\$0	\$0
1010000	ELEC PLANT IN SERV 3961000	CRANES	OR	\$374	\$0	\$374	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3961000	CRANES	SO	\$43	\$1	\$11	\$3	\$6	\$19	\$3	\$1	\$0	\$0
1010000	ELEC PLANT IN SERV 3961000	CRANES	UT	\$3	\$0	\$0	\$0	\$0	\$3	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	CAEE	\$36	\$0	\$0	\$0	\$8	\$22	\$3	\$2	\$0	\$0
1010000	ELEC PLANT IN SERV 3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	CAGE	\$18,537	\$0	\$0	\$0	\$3,843	\$12,073	\$1,682	\$839	\$99	\$0
1010000	ELEC PLANT IN SERV 3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	CAGW	\$544	\$24	\$398	\$121	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	JBG	\$5,422	\$234	\$3,819	\$1,159	\$43	\$136	\$19	\$9	\$1	\$0
1010000	ELEC PLANT IN SERV 3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	OR	\$714	\$0	\$714	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	SO	\$839	\$17	\$205	\$57	\$109	\$376	\$51	\$23	\$2	\$0
1010000	ELEC PLANT IN SERV 3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	UT	\$1,347	\$0	\$0	\$0	\$0	\$1,347	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	WYP	\$164	\$0	\$0	\$0	\$164	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	CA	\$703	\$703	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	CAGE	\$11	\$0	\$0	\$0	\$2	\$7	\$1	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	CAGW	\$143	\$6	\$105	\$32	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV 3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	IDU	\$1,957	\$0	\$0	\$0	\$0	\$1,957	\$0	\$0	\$0	\$0



Electric Plant in Service with Unclassified Plants (Actuals)

Average of Monthly Averages Ending - December 2011

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other	Nutil
1010000	ELEC PLANT IN SERV	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	OR	\$8,932	\$0	\$8,932	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	SO	\$143	\$3	\$35	\$10	\$18	\$64	\$9	\$4	\$0
1010000	ELEC PLANT IN SERV	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	UT	\$11,878	\$0	\$0	\$0	\$11,878	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	WA	\$1,908	\$0	\$0	\$1,908	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	WYP	\$3,252	\$0	\$0	\$0	\$3,252	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	WYU	\$507	\$0	\$0	\$0	\$0	\$0	\$507	\$0	\$0
1010000	ELEC PLANT IN SERV	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	CA	\$411	\$411	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	CAEE	\$21	\$0	\$0	\$5	\$13	\$2	\$1	\$0	\$0
1010000	ELEC PLANT IN SERV	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	CAGE	\$3,243	\$0	\$0	\$672	\$2,113	\$294	\$147	\$17	\$0
1010000	ELEC PLANT IN SERV	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	CAGW	\$1,032	\$46	\$756	\$230	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	IDU	\$1,062	\$0	\$0	\$0	\$0	\$1,062	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	JBG	\$535	\$36	\$588	\$179	\$7	\$21	\$3	\$1	\$0
1010000	ELEC PLANT IN SERV	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	OR	\$1,620	\$0	\$1,620	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	SO	\$107	\$2	\$26	\$7	\$14	\$48	\$6	\$3	\$0
1010000	ELEC PLANT IN SERV	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	UT	\$3,730	\$0	\$0	\$0	\$3,730	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	WA	\$586	\$0	\$0	\$586	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	WYP	\$1,001	\$0	\$0	\$1,001	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	WYU	\$629	\$0	\$0	\$0	\$0	\$0	\$629	\$0	\$0
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	CA	\$2,897	\$2,897	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	CAEE	\$125	\$0	\$0	\$0	\$27	\$79	\$12	\$6	\$1
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	CAGE	\$70,411	\$0	\$0	\$14,598	\$45,859	\$6,388	\$3,188	\$377	\$0
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	CAGW	\$28,788	\$1,292	\$21,094	\$6,402	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	CN	\$2,851	\$71	\$866	\$198	\$168	\$1,392	\$110	\$24	\$0
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	IDU	\$6,473	\$0	\$0	\$0	\$0	\$6,473	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	JBG	\$2,333	\$101	\$1,644	\$499	\$19	\$59	\$8	\$4	\$0
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	OR	\$36,684	\$0	\$36,684	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	SG	\$139	\$2	\$37	\$11	\$19	\$59	\$8	\$4	\$0
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	SO	\$56,997	\$1,169	\$13,888	\$3,873	\$7,384	\$26,501	\$3,441	\$1,589	\$152
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	UT	\$33,716	\$0	\$0	\$0	\$0	\$33,716	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	WA	\$9,534	\$0	\$0	\$9,534	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	WYP	\$15,973	\$0	\$0	\$0	\$15,973	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3970000	COMMUNICATION EQUIPMENT	WYU	\$3,296	\$0	\$0	\$0	\$0	\$0	\$3,296	\$0	\$0
1010000	ELEC PLANT IN SERV	3972000	MOBILE RADIO EQUIPMENT	CA	\$28	\$28	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3972000	MOBILE RADIO EQUIPMENT	CAGE	\$330	\$0	\$0	\$69	\$215	\$30	\$15	\$2	\$0
1010000	ELEC PLANT IN SERV	3972000	MOBILE RADIO EQUIPMENT	CAGW	\$104	\$6	\$76	\$23	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3972000	MOBILE RADIO EQUIPMENT	CN	\$3	\$0	\$1	\$0	\$0	\$1	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3972000	MOBILE RADIO EQUIPMENT	IDU	\$114	\$0	\$0	\$0	\$0	\$114	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3972000	MOBILE RADIO EQUIPMENT	OR	\$509	\$0	\$509	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3972000	MOBILE RADIO EQUIPMENT	SO	\$278	\$6	\$68	\$19	\$36	\$124	\$17	\$8	\$1
1010000	ELEC PLANT IN SERV	3972000	MOBILE RADIO EQUIPMENT	UT	\$1,269	\$0	\$0	\$0	\$1,269	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3972000	MOBILE RADIO EQUIPMENT	WA	\$294	\$0	\$0	\$294	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3972000	MOBILE RADIO EQUIPMENT	WYP	\$393	\$0	\$0	\$393	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3972000	MOBILE RADIO EQUIPMENT	WYU	\$50	\$0	\$0	\$0	\$0	\$0	\$50	\$0	\$0
1010000	ELEC PLANT IN SERV	3980000	MISCELLANEOUS EQUIPMENT	CA	\$41	\$41	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3980000	MISCELLANEOUS EQUIPMENT	CAEE	\$2	\$0	\$0	\$0	\$1	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3980000	MISCELLANEOUS EQUIPMENT	CAGE	\$1,436	\$0	\$0	\$298	\$936	\$130	\$65	\$8	\$0
1010000	ELEC PLANT IN SERV	3980000	MISCELLANEOUS EQUIPMENT	CAGW	\$375	\$17	\$275	\$83	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3980000	MISCELLANEOUS EQUIPMENT	CN	\$212	\$5	\$65	\$15	\$14	\$104	\$8	\$2	\$0
1010000	ELEC PLANT IN SERV	3980000	MISCELLANEOUS EQUIPMENT	IDU	\$64	\$0	\$0	\$0	\$0	\$64	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3980000	MISCELLANEOUS EQUIPMENT	JBG	\$101	\$4	\$71	\$22	\$1	\$3	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3980000	MISCELLANEOUS EQUIPMENT	OR	\$689	\$0	\$689	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3980000	MISCELLANEOUS EQUIPMENT	SO	\$2,940	\$80	\$718	\$200	\$381	\$1,315	\$177	\$82	\$8
1010000	ELEC PLANT IN SERV	3980000	MISCELLANEOUS EQUIPMENT	UT	\$425	\$0	\$0	\$0	\$425	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3980000	MISCELLANEOUS EQUIPMENT	WA	\$136	\$0	\$0	\$136	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3980000	MISCELLANEOUS EQUIPMENT	WYP	\$180	\$0	\$0	\$180	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	3980000	MISCELLANEOUS EQUIPMENT	WYU	\$10	\$0	\$0	\$0	\$0	\$0	\$10	\$0	\$0
1010000	ELEC PLANT IN SERV	3992100	LAND OWNED IN FEE	CAEE	\$2,635	\$0	\$0	\$574	\$1,671	\$249	\$129	\$13	\$0
1010000	ELEC PLANT IN SERV	3992200	LAND RIGHTS	CAEE	\$52,551	\$0	\$0	\$11,444	\$33,324	\$4,960	\$2,571	\$252	\$0
1010000	ELEC PLANT IN SERV	3993000	ENGINEERING SUPP-OFF WORK(SECY,MAP,DRAF	CAEE	\$40,273	\$0	\$0	\$8,770	\$25,539	\$3,801	\$1,970	\$193	\$0
1010000	ELEC PLANT IN SERV	3994100	SURFACE - PLANT EQUIPMENT	CAEE	\$12,538	\$0	\$0	\$2,731	\$7,951	\$1,183	\$613	\$60	\$0
1010000	ELEC PLANT IN SERV	3994400	SURFACE - ELECTRIC POWER FACILITIES	CAEE	\$3,425	\$0	\$0	\$746	\$2,172	\$323	\$168	\$18	\$0
1010000	ELEC PLANT IN SERV	3994500	UNDERGROUND - COAL MINE EQUIPMENT	CAEE	\$72,717	\$0	\$0	\$15,835	\$46,113	\$6,863	\$3,557	\$349	\$0
1010000	ELEC PLANT IN SERV	3994600	LONGWALL SHIELDS	CAEE	\$21,915	\$0	\$0	\$4,772	\$13,897	\$2,068	\$1,072	\$105	\$0
1010000	ELEC PLANT IN SERV	3994700	LONGWALL EQUIPMENT	CAEE	\$6,659	\$0	\$0	\$1,494	\$4,350	\$647	\$336	\$33	\$0
1010000	ELEC PLANT IN SERV	3994800	MAINLINE EXTENSION	CAEE	\$19,010	\$0	\$0	\$4,140	\$12,055	\$1,794	\$930	\$91	\$0
1010000	ELEC PLANT IN SERV	3994900	SECTION EXTENSION	CAEE	\$4,731	\$0	\$0	\$1,030	\$3,000	\$448	\$231	\$23	\$0
1010000	ELEC PLANT IN SERV	3995100	VEHICLES	CAEE	\$1,238	\$0	\$0	\$270	\$785	\$117	\$61	\$6	\$0
1010000	ELEC PLANT IN SERV	3995200	HEAVY CONSTRUCTION EQUIPMENT	CAEE	\$5,341	\$0	\$0	\$1,163	\$3,397	\$504	\$261	\$26	\$0
1010000	ELEC PLANT IN SERV	3996000	MISCELLANEOUS GENERAL EQUIPMENT	CAEE	\$2,278	\$0	\$0	\$496	\$1,444	\$215	\$111	\$11	\$0



Electric Plant in Service with Unclassified Plants (Actuals)
 Average of Monthly Averages Ending - December 2011
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other	Null
1010000	ELEC PLANT IN SERV	3996100	COMPUTERS - MAINFRAME	CAEE	\$505	\$0	\$0	\$110	\$320	\$48	\$25	\$2	\$0
1010000	ELEC PLANT IN SERV	3997000	MINE DEVELOPMENT AND ROAD EXTENSION	CAEE	\$38,241	\$0	\$0	\$0	\$8,328	\$24,250	\$3,608	\$1,871	\$184
1010000 Total					\$21,978,291	\$452,543	\$5,375,903	\$1,499,595	\$2,843,233	\$9,817,330	\$1,324,176	\$606,931	\$58,580
1019000	ELEC PLT IN SERV-OTH	140139	PRODUCTION PLANT-NON-RECONCILED	CAGE	\$1,873	\$0	\$0	\$0	\$398	\$1,220	\$85	\$10	\$0
1019000	ELEC PLT IN SERV-OTH	140139	PRODUCTION PLANT-NON-RECONCILED	CAGW	\$10	\$0	\$7	\$2	\$0	\$0	\$0	\$0	\$0
1019000	ELEC PLT IN SERV-OTH	140149	TRANS PLANT NON-RECONCILED	CAGE	\$1,807	\$0	\$0	\$0	\$375	\$1,177	\$164	\$82	\$10
1019000	ELEC PLT IN SERV-OTH	140149	TRANS PLANT NON-RECONCILED	CAGW	\$358	\$16	\$262	\$80	\$0	\$0	\$0	\$0	\$0
1019000	ELEC PLT IN SERV-OTH	140169	DISTRIBN- NON-RECONCILED	CA	\$16	\$0	\$0	\$0	\$0	\$0	\$12	\$0	\$0
1019000	ELEC PLT IN SERV-OTH	140169	DISTRIBN- NON-RECONCILED	IDU	\$12	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1019000	ELEC PLT IN SERV-OTH	140169	DISTRIBN- NON-RECONCILED	OR	\$115	\$0	\$115	\$0	\$0	\$0	\$0	\$0	\$0
1019000	ELEC PLT IN SERV-OTH	140169	DISTRIBN- NON-RECONCILED	UT	\$1,808	\$0	\$0	\$0	\$1,608	\$0	\$0	\$0	\$0
1019000	ELEC PLT IN SERV-OTH	140169	DISTRIBN- NON-RECONCILED	WA	\$176	\$0	\$0	\$176	\$0	\$0	\$0	\$0	\$0
1019000	ELEC PLT IN SERV-OTH	140169	DISTRIBN- NON-RECONCILED	WYU	\$299	\$0	\$0	\$0	\$0	\$0	\$299	\$0	\$0
1019000	ELEC PLT IN SERV-OTH	140189	MOTOR VEH/MOBILE PLANT - IN SERVICE-NON-	CAGW	\$20	\$1	\$14	\$4	\$0	\$0	\$0	\$0	\$0
1019000	ELEC PLT IN SERV-OTH	140189	MOTOR VEH/MOBILE PLANT - IN SERVICE-NON-	SO	\$338	\$7	\$82	\$23	\$44	\$151	\$20	\$9	\$1
1019000	ELEC PLT IN SERV-OTH	140209	ELECTRIC PLANT IN SERVICE - OTHER	CAGW	\$13	\$1	\$10	\$3	\$0	\$0	\$0	\$0	\$0
1019000	ELEC PLT IN SERV-OTH	141209	OTHER INTANGIBLE NON-RECONCILED	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1019000 Total					\$6,390	\$41	\$261	\$288	\$807	\$4,156	\$342	\$475	\$21
1020000	ELEC PL PUR OR SLD	0	ELECTRIC PLANT PURCHASED OR SOLD	CAGE	\$934	\$0	\$0	\$0	\$194	\$609	\$85	\$42	\$5
1020000	ELEC PL PUR OR SLD	0	ELECTRIC PLANT PURCHASED OR SOLD	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1020000 Total					\$934	\$0	\$0	\$0	\$194	\$609	\$85	\$42	\$5
1061000	DIST COMP CONST NOT	0	DISTRIB COMPLETED CONSTRUCTN NOT CLASSIF	CA	\$685	\$685	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1061000	DIST COMP CONST NOT	0	DISTRIB COMPLETED CONSTRUCTN NOT CLASSIF	IDU	\$1,289	\$0	\$0	\$0	\$0	\$1,289	\$0	\$0	\$0
1061000	DIST COMP CONST NOT	0	DISTRIB COMPLETED CONSTRUCTN NOT CLASSIF	OR	\$5,808	\$0	\$5,808	\$0	\$0	\$0	\$0	\$0	\$0
1061000	DIST COMP CONST NOT	0	DISTRIB COMPLETED CONSTRUCTN NOT CLASSIF	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1061000	DIST COMP CONST NOT	0	DISTRIB COMPLETED CONSTRUCTN NOT CLASSIF	UT	\$9,974	\$0	\$0	\$0	\$9,974	\$0	\$0	\$0	\$0
1061000	DIST COMP CONST NOT	0	DISTRIB COMPLETED CONSTRUCTN NOT CLASSIF	WA	\$1,197	\$0	\$0	\$1,197	\$0	\$0	\$0	\$0	\$0
1061000	DIST COMP CONST NOT	0	DISTRIB COMPLETED CONSTRUCTN NOT CLASSIF	WYU	\$5,065	\$0	\$0	\$0	\$0	\$0	\$5,065	\$0	\$0
1061000 Total					\$24,018	\$685	\$5,808	\$1,197	\$9,974	\$1,289	\$5,065	\$0	\$0
1062000	TRAN COMP CONST NOT	0	TRANSM COMPLETED CONSTRUCTN NOT CLASSIFI	CAGE	\$98,722	\$0	\$0	\$0	\$20,468	\$64,299	\$9,957	\$4,470	\$528
1062000	TRAN COMP CONST NOT	0	TRANSM COMPLETED CONSTRUCTN NOT CLASSIFI	CAGW	\$3,909	\$157	\$2,571	\$780	\$0	\$0	\$0	\$0	\$0
1062000	TRAN COMP CONST NOT	0	TRANSM COMPLETED CONSTRUCTN NOT CLASSIFI	SG	\$551	\$9	\$146	\$43	\$72	\$233	\$31	\$16	\$2
1062000 Total					\$102,782	\$166	\$2,717	\$824	\$20,539	\$64,532	\$9,987	\$4,486	\$530
1063000	PROD COMP CONST NOT	0	PROD COMPLETED CONSTRUCTN NOT CLASSIFIED	SG	\$8,243	\$134	\$2,176	\$650	\$1,075	\$3,484	\$459	\$235	\$29
1063000 Total					\$8,243	\$134	\$2,176	\$650	\$1,075	\$3,484	\$459	\$235	\$29
1064000	GEN COMP CONST NOT	0	GENERAL COMPLETED CONSTRUCTN NOT CLASSIF	SO	\$2,534	\$52	\$617	\$172	\$328	\$1,134	\$153	\$71	\$7
1064000 Total					\$2,534	\$52	\$617	\$172	\$328	\$1,134	\$153	\$71	\$7
Grand Total					\$22,108,544	\$453,540	\$5,386,961	\$1,502,151	\$2,864,175	\$9,891,689	\$1,334,637	\$616,271	\$59,120



Capital Lease (Actuals)

Average of Monthly Averages Ending - December 2011

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other	Nutil
1011000	PRPTY UND CPTL LSS 3908000	CAPITAL LEASE COMMON CAGE	\$22,907	\$	\$	\$	\$4,749	\$14,920	\$2,078	\$1,037	\$123	\$	\$
1011000	PRPTY UND CPTL LSS 3908000	CAPITAL LEASE COMMON CAGW	\$4,540	\$204	\$3,327	\$1,010	\$	\$	\$	\$	\$	\$	\$
1011000	PRPTY UND CPTL LSS 3908000	CAPITAL LEASE COMMON OR	\$5,882	\$	\$5,882	\$	\$	\$	\$	\$	\$	\$	\$
1011000	PRPTY UND CPTL LSS 3908000	CAPITAL LEASE COMMON SO	\$12,664	\$260	\$3,088	\$860	\$1,641	\$5,666	\$764	\$353	\$34	\$	\$
1011000	PRPTY UND CPTL LSS 3908000	CAPITAL LEASE COMMON UT	\$11,714	\$	\$	\$	\$	\$11,714	\$	\$	\$	\$	\$
1011000	PRPTY UND CPTL LSS 3908000	CAPITAL LEASE COMMON WYP	\$1,388	\$	\$	\$	\$1,388	\$	\$	\$	\$	\$	\$
1011000 Total			\$59,096	\$464	\$12,295	\$1,870	\$7,778	\$32,300	\$2,843	\$1,390	\$156	\$	\$
1110000	AC PR AMR EL PT SR 3908000	CAPITAL LEASE COMMON CAGE	-\$3,380	\$	\$	\$	-\$701	-\$2,201	-\$307	-\$153	-\$18	\$	\$
1110000	AC PR AMR EL PT SR 3908000	CAPITAL LEASE COMMON CAGW	-\$140	-\$6	-\$102	-\$31	\$	\$	\$	\$	\$	\$	\$
1110000	AC PR AMR EL PT SR 3908000	CAPITAL LEASE COMMON OR	-\$1,949	\$	-\$1,949	\$	\$	\$	\$	\$	\$	\$	\$
1110000	AC PR AMR EL PT SR 3908000	CAPITAL LEASE COMMON SO	\$1,053	\$22	\$257	\$72	\$136	\$471	\$64	\$29	\$3	\$	\$
1110000	AC PR AMR EL PT SR 3908000	CAPITAL LEASE COMMON UT	-\$2,692	\$	\$	\$	\$	-\$2,692	\$	\$	\$	\$	\$
1110000	AC PR AMR EL PT SR 3908000	CAPITAL LEASE COMMON WYP	-\$796	\$	\$	\$	-\$796	\$	\$	\$	\$	\$	\$
1110000 Total			-\$7,903	\$15	-\$1,794	\$40	-\$1,360	-\$4,422	-\$243	-\$124	-\$15	\$	\$
Grand Total			\$51,193	\$479	\$10,500	\$1,911	\$6,418	\$27,878	\$2,600	\$1,267	\$141	\$	\$



Plant Held for Future Use (Actuals)
 Average of Monthly Averages Ending - December 2011
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other	Nuttl
1050000	EL PLT HLD FTR USE 3400000	LAND AND LAND RIGHTS	CAGE \$372	\$0	\$0	\$0	\$77	\$242	\$34	\$17	\$2	\$0	\$0
1050000	EL PLT HLD FTR USE 3401000	LAND OWNED IN FEE	CAGE \$8,551	\$0	\$0	\$0	\$1,773	\$5,570	\$776	\$387	\$46	\$0	\$0
1050000	EL PLT HLD FTR USE 3500000	LAND AND LAND RIGHTS	CAGE \$7	\$0	\$0	\$0	\$1	\$4	\$1	\$0	\$0	\$0	\$0
1050000	EL PLT HLD FTR USE 3501000	LAND OWNED IN FEE	CAGE \$2,146	\$0	\$0	\$0	\$445	\$1,398	\$195	\$97	\$11	\$0	\$0
1050000	EL PLT HLD FTR USE 3501000	LAND OWNED IN FEE	CAGW \$169	\$8	\$124	\$38	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1050000	EL PLT HLD FTR USE 3502000	LAND RIGHTS	CAGE \$150	\$0	\$0	\$0	\$31	\$97	\$14	\$7	\$1	\$0	\$0
1050000	EL PLT HLD FTR USE 3601000	LAND OWNED IN FEE	CAGE \$50	\$0	\$0	\$0	\$10	\$32	\$4	\$2	\$0	\$0	\$0
1050000	EL PLT HLD FTR USE 3601000	LAND OWNED IN FEE	OR \$892	\$0	\$892	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1050000	EL PLT HLD FTR USE 3601000	LAND OWNED IN FEE	UT \$2,888	\$0	\$0	\$0	\$0	\$2,888	\$0	\$0	\$0	\$0	\$0
1050000	EL PLT HLD FTR USE 3891000	LAND OWNED IN FEE	OR \$3,362	\$0	\$3,362	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1050000	EL PLT HLD FTR USE 3992200	LAND RIGHTS	CAEE \$953	\$0	\$0	\$0	\$208	\$604	\$90	\$47	\$5	\$0	\$0
1050000 Total			\$19,539	\$8	\$4,378	\$38	\$2,645	\$10,836	\$1,113	\$557	\$65	\$0	\$0
1059000	EL PLT HLD FTR USE-O 0	ELECTRIC PLANT HELD FOR FUTURE USE-OTHER	CAEE \$13,601	\$0	\$0	\$0	\$2,962	\$8,625	\$1,284	\$665	\$65	\$0	\$0
1059000	EL PLT HLD FTR USE-O 0	ELECTRIC PLANT HELD FOR FUTURE USE-OTHER	SE \$11	\$0	\$3	\$1	\$2	\$4	\$1	\$0	\$0	\$0	\$0
1059000 Total			\$13,612	\$0	\$3	\$1	\$2,963	\$8,630	\$1,284	\$666	\$65	\$0	\$0
Grand Total			\$33,151	\$8	\$4,380	\$38	\$5,509	\$19,465	\$2,397	\$1,223	\$130	\$0	\$0



Deferred Debits (Actuals)

Average of Monthly Averages Ending - December 2011

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other	Null	
1861000	MS DEF DB-OTH WIP	185016	EMISSION REDUCTION CREDITS PURCHASED	CAEE	\$1,563	\$0	\$0	\$0	\$340	\$991	\$148	\$76	\$8	\$0
1861000 Total					\$1,563	\$0	\$0	\$0	\$340	\$991	\$148	\$76	\$8	\$0
1861200	FINANCING COSTS DEFR	185025	FINANCING COST DEFERRED	SO	\$9	\$0	\$2	\$1	\$4	\$1	\$0	\$0	\$0	\$0
1861200	FINANCING COSTS DEFR	185026	DEFERRED - S-3 SHELF REGISTRATION COSTS	SO	\$9	\$0	\$2	\$1	\$4	\$1	\$0	\$0	\$0	\$0
1861200	FINANCING COSTS DEFR	185027	UNAMORTIZED CREDIT AGREEMENT COSTS	OTHER	\$284	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$623	\$0
1861200	FINANCING COSTS DEFR	185028	UNAMORTIZED PCRB LOC/SBPA COSTS	OTHER	\$284	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$284	\$0
1861200	FINANCING COSTS DEFR	185029	UNAMORTIZED PCRB MADE CONVERSION COSTS	OTHER	\$341	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$341	\$0
1861200	FINANCING COSTS DEFR	185030	UNAMORTIZED '94 SERIES RESTRUCTURING COS	OTHER	\$930	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$930	\$0
1861200 Total					\$2,396	\$0	\$4	\$1	\$2	\$8	\$1	\$1	\$0	\$2,378
1861310	DEF N PD PRJ SPC WST	184690	Deferred Development Costs	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1861310 Total					\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1863500	ENVIRONMENTAL DEFFED	188498	ENVIRONMENTAL DEFERRED	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1863500 Total					\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1865000	DEF COAL MINE COSTS	134200	Deferred Longwall Costs	CAEE	\$1,084	\$0	\$0	\$0	\$236	\$687	\$102	\$53	\$5	\$0
1865000	DEF COAL MINE COSTS	184401	CMC DEFERRED STRIPPING/INPIT INVENTORY	CAEE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1865000	DEF COAL MINE COSTS	184402	CMC PACIFIC DEFERRED STRIPPING	CAEE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1865000	DEF COAL MINE COSTS	184403	D J MINE GLENROCK COAL - OVERBURDEN	CAEE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1865000	DEF COAL MINE COSTS	184404	TRAIL MOUNTAIN - DRILLING	CAEE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1865000	DEF COAL MINE COSTS	184405	BRIDGER DEFERRED BILLINGS	CAEE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1865000	DEF COAL MINE COSTS	184406	CHOLLA CONTRACT REVIEW	CAEE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1865000	DEF COAL MINE COSTS	184407	CENTRALIA TIMBER OPERATIONS	CAEE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1865000	DEF COAL MINE COSTS	184412	CMC DEFERRED BOX CUT - KOPIAH	CAEE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1865000	DEF COAL MINE COSTS	184414	DEFERRED COAL COSTS - WYODAK SETTLEMENT	CAEE	\$3,856	\$0	\$0	\$0	\$838	\$2,444	\$364	\$188	\$19	\$0
1865000	DEF COAL MINE COSTS	184415	DEFERRED COAL COSTS ARCH SETTLEMENT	CAEE	\$3	\$0	\$0	\$1	\$2	\$0	\$0	\$0	\$0	\$0
1865000	DEF COAL MINE COSTS	184416	Deferred Coal Costs - Naughton Contract	CAEE	\$7,569	\$0	\$0	\$0	\$1,648	\$4,800	\$714	\$370	\$36	\$0
1865000 Total					\$12,510	\$0	\$0	\$0	\$2,724	\$7,933	\$1,181	\$612	\$60	\$0
1867000	MSC DF DR-BAL TRAN	134300	DEFERRED CHARGES	CAEE	\$70	\$0	\$0	\$15	\$44	\$7	\$3	\$0	\$0	\$0
1867000	MSC DF DR-BAL TRAN	134300	DEFERRED CHARGES	CAEW	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1867000 Total					\$70	\$0	\$0	\$15	\$44	\$7	\$3	\$0	\$0	\$0
1868000	MISC DF DR-OTH-CST	134360	LAKE SIDE MAINT. PREPAYMENT - CURRENT	CAGE	\$1,823	\$0	\$0	\$0	\$378	\$1,188	\$165	\$83	\$10	\$0
1868000	MISC DF DR-OTH-CST	134361	PREPAID OUTAGE MAINTENANCE	CAGW	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1868000	MISC DF DR-OTH-CST	134362	Current Creek Maint Prepayment - Current	CAGE	\$2,275	\$0	\$0	\$0	\$472	\$1,481	\$206	\$103	\$12	\$0
1868000	MISC DF DR-OTH-CST	184413	HAYDEN FUEL CONTRACT NEGOTIATION COSTS	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1868000	MISC DF DR-OTH-CST	185010	MILL FORK COAL LEASE	CAEE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1868000	MISC DF DR-OTH-CST	185303	HPT OPTION	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1868000	MISC DF DR-OTH-CST	185306	TGS BUYOUT	SG	\$133	\$2	\$35	\$10	\$17	\$56	\$7	\$4	\$0	\$0
1868000	MISC DF DR-OTH-CST	185309	LAKEVIEW BUYOUT	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1868000	MISC DF DR-OTH-CST	185310	BUFFALO SETTLEMENT	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1868000	MISC DF DR-OTH-CST	185311	JOSEPH SETTLEMENT	SG	\$904	\$15	\$239	\$71	\$118	\$382	\$50	\$26	\$3	\$0
1868000	MISC DF DR-OTH-CST	185312	TRI-STATE FIRM WHEELING	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1868000	MISC DF DR-OTH-CST	185313	MEAD-PHOENIX AVAILABILITY & TRANS CHARGE	SG	\$13,568	\$221	\$3,582	\$1,071	\$1,769	\$5,735	\$756	\$387	\$48	\$0
1868000	MISC DF DR-OTH-CST	185314	CLARK FIRM TRANSMISSION	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1868000	MISC DF DR-OTH-CST	185315	BIOMASS ONE POST COD PREPAYMENT	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1868000	MISC DF DR-OTH-CST	185318	BOGUS CREEK SETTLEMENT	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1868000	MISC DF DR-OTH-CST	185335	LACOMB IRRIGATION	SG	\$484	\$8	\$128	\$38	\$63	\$205	\$27	\$14	\$2	\$0
1868000	MISC DF DR-OTH-CST	185336	BOGUS CREEK	SG	\$1,180	\$19	\$312	\$93	\$154	\$499	\$66	\$34	\$4	\$0
1868000	MISC DF DR-OTH-CST	185337	POINT-TO-POINT TRANS RESERVATIONS	CAGE	\$25	\$0	\$0	\$0	\$5	\$18	\$2	\$1	\$0	\$0
1868000	MISC DF DR-OTH-CST	185337	POINT-TO-POINT TRANS RESERVATIONS	SG	\$4,274	\$70	\$1,129	\$337	\$557	\$1,807	\$238	\$122	\$15	\$0
1868000	MISC DF DR-OTH-CST	185340	TRANSITION COSTS - WASHINGTON STATE	WA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1868000	MISC DF DR-OTH-CST	185342	JIM BOYD HYDRO BUYOUT	SG	\$214	\$3	\$57	\$17	\$28	\$90	\$12	\$6	\$1	\$0
1868000	MISC DF DR-OTH-CST	185346	RTO Grid West N/R w/o WA	WA	\$6	\$0	\$0	\$6	\$0	\$0	\$0	\$0	\$0	\$0
1868000	MISC DF DR-OTH-CST	185349	LGIA LT Transmission Prepaid	OTHER	\$2,532	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,532
1868000	MISC DF DR-OTH-CST	185351	BPA LT TRANSMISSION PREPAID	OTHER	\$8,855	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$8,855
1868000	MISC DF DR-OTH-CST	185360	LT LAKE SIDE MAINT PREPAYMENT	CAGE	\$6,632	\$0	\$0	\$0	\$1,700	\$5,622	\$783	\$391	\$46	\$0
1868000	MISC DF DR-OTH-CST	185361	LT CHEHALIS CSA MAINT PREPAYMENT	CAGW	\$6,248	\$280	\$4,578	\$1,360	\$0	\$0	\$0	\$0	\$0	\$0
1868000	MISC DF DR-OTH-CST	185362	LT Current Creek CSA Maint Prepayment	CAGE	\$6,212	\$0	\$0	\$0	\$1,288	\$4,046	\$664	\$281	\$33	\$0
1868000 Total					\$57,367	\$618	\$10,059	\$3,033	\$5,639	\$21,128	\$2,878	\$1,450	\$174	\$11,388
1868200	MISC DEF COST MT GEN	184441	DEFERRED MONTANA COLSTRIP PLANT COSTS	CAGE	\$1,374	\$0	\$0	\$0	\$285	\$895	\$125	\$62	\$7	\$0
1868200 Total					\$1,374	\$0	\$0	\$0	\$285	\$895	\$125	\$62	\$7	\$0
1869000	MISC DF DR-OTH-NC	135010	UNDISTRIB PURCHASE CARD TRANS	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1869000	MISC DF DR-OTH-NC	135033	BETC SUPER GOOD CENTS	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1869000	MISC DF DR-OTH-NC	135034	BETC W2 TAX CREDIT LOAN PROGRAM	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1869000	MISC DF DR-OTH-NC	135036	BETC ENERGY FINANSWER	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0



Deferred Debits (Actuals)

Average of Monthly Averages Ending - December 2011

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other	Null
1869000	MISC DF DR-OTH-NC 135037	BETC INDUSTRIAL FINANSWER	OTHER		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1869000	MISC DF DR-OTH-NC 135039	BETC CASH REBATE/INCENTIVE	OTHER		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1869000	MISC DF DR-OTH-NC 135049	BETC - COMMERCIAL RETROFIT	OTHER		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1869000	MISC DF DR-OTH-NC 135051	BETC - COMMERCIAL SMALL RETROFIT	OTHER		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1869000	MISC DF DR-OTH-NC 135052	BETC-INDUSTRIAL SMALL RETRO FIT	OTHER		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1869000	MISC DF DR-OTH-NC 185321	PREPAID OMC PENSION COSTS	SO		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1869000	MISC DF DR-OTH-NC 185323	UNAM COSTS COVE HYDRO PROJECT	SG		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1869000	MISC DF DR-OTH-NC 185328	STRATEGIC PLANNING SOLAR II PROJECT	SG		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1869000	MISC DF DR-OTH-NC 185327	FIRTH COGENERATION BUYOUT	SG		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1869000	MISC DF DR-OTH-NC 185328	Firth Cogeneration Buyout-CA	SG		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1869000	MISC DF DR-OTH-NC 185333	OPTION PURCHASES	SG		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1869000	MISC DF DR-OTH-NC 185334	HERMISTON SWAP	CAGW	\$4,307	\$193	\$3,158	\$958	\$0	\$0	\$0	\$0	\$0	\$0
1869000	MISC DF DR-OTH-NC 185345	YAKIMA HYDRO - TRANSACTION COSTS	SG		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1869000	MISC DF DR-OTH-NC 185380	LT Prepaid IBEW 57 Pension Contribution	OTHER	\$1,637	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,637	\$0
1869000 Total					\$5,944	\$193	\$3,158	\$958	\$0	\$0	\$0	\$0	\$1,637
Grand Total					\$81,224	\$812	\$13,219	\$3,992	\$10,096	\$31,000	\$4,338	\$2,205	\$15,403



Material & Supplies (Actuals)
 Average of Monthly Averages Ending - December 2011
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other	Nutil
1511100	COAL INVNTY-CARBON	0	COAL INVENTORY - CARBON	CAEE	\$2,017	\$0	\$0	\$439	\$1,279	\$190	\$99	\$10	\$0
1511100 Total					\$2,017	\$0	\$0	\$439	\$1,279	\$190	\$99	\$10	\$0
1511120	COAL INVNTY-HUNTER	0	COAL INVENTORY - HUNTER	CAEE	\$62,439	\$0	\$0	\$13,597	\$39,595	\$5,893	\$3,054	\$300	\$0
1511120 Total					\$62,439	\$0	\$0	\$13,597	\$39,595	\$5,893	\$3,054	\$300	\$0
1511130	COAL INVNTY-HTG	0	COAL INVENTORY - HUNTINGTON	CAEE	\$25,237	\$0	\$0	\$0	\$5,496	\$16,004	\$2,382	\$1,235	\$121
1511130 Total					\$25,237	\$0	\$0	\$0	\$5,496	\$16,004	\$2,382	\$1,235	\$121
1511140	COAL INVNTY-JB	0	COAL INVENTORY - JIM BRIDGER	JBE	\$25,516	\$1,162	\$17,862	\$5,506	\$215	\$625	\$93	\$48	\$5
1511140 Total					\$25,516	\$1,162	\$17,862	\$5,506	\$215	\$625	\$93	\$48	\$5
1511160	COAL INVNTY-NAU	0	COAL INVENTORY - NAUGHTON	CAEE	\$9,297	\$0	\$0	\$0	\$2,025	\$5,896	\$877	\$455	\$45
1511160 Total					\$9,297	\$0	\$0	\$0	\$2,025	\$5,896	\$877	\$455	\$45
1511170	COAL INVNTY-CPP	0	COAL INVENTORY - COAL PREP PLANT	CAEE	\$22,386	\$0	\$0	\$0	\$4,875	\$14,196	\$2,113	\$1,095	\$108
1511170 Total					\$22,386	\$0	\$0	\$0	\$4,875	\$14,196	\$2,113	\$1,095	\$108
1511180	COAL INVNTY-WYODAK	0	COAL INVENTORY - WYODAK	CAEE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1511180 Total					\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1511190	COAL INV-TERRA/HEADW	0	COAL INVENTORY - TERRA/HEADWATERS	CAEE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1511190 Total					\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1511200	COAL INVNTY-CHOLLA	0	COAL INVENTORY - CHOLLA	CAEE	\$10,138	\$0	\$0	\$0	\$2,208	\$6,429	\$957	\$496	\$49
1511200 Total					\$10,138	\$0	\$0	\$0	\$2,208	\$6,429	\$957	\$496	\$49
1511300	COAL INVNTY-COLSTRI	0	COAL INVENTORY - COLSTIP	CAEW	\$1,143	\$54	\$832	\$256	\$0	\$0	\$0	\$0	\$0
1511300 Total					\$1,143	\$54	\$832	\$256	\$0	\$0	\$0	\$0	\$0
1511400	COAL INVNTY-CRAIG	0	COAL INVENTORY - CRAIG	CAEE	\$5,982	\$0	\$0	\$0	\$1,303	\$3,793	\$565	\$293	\$29
1511400 Total					\$5,982	\$0	\$0	\$0	\$1,303	\$3,793	\$565	\$293	\$29
1511500	COAL INV- DEER CREEK	0	COAL INVENTORY - DEER CREEK	CAEE	\$10,173	\$0	\$0	\$0	\$2,215	\$6,451	\$960	\$498	\$49
1511500 Total					\$10,173	\$0	\$0	\$0	\$2,215	\$6,451	\$960	\$498	\$49
1511800	COAL INVNTY-DJ	0	COAL INVENTORY - DAVE JOHNSTON	CAEE	\$7,709	\$0	\$0	\$0	\$1,679	\$4,888	\$728	\$377	\$37
1511800 Total					\$7,709	\$0	\$0	\$0	\$1,679	\$4,888	\$728	\$377	\$37
1511700	COAL INVNTY-RG	0	COAL INVENTORY ROCK GARDEN PILE	CAEE	\$19,503	\$0	\$0	\$0	\$4,247	\$12,368	\$1,841	\$954	\$94
1511700 Total					\$19,503	\$0	\$0	\$0	\$4,247	\$12,368	\$1,841	\$954	\$94
1511800	COAL INVNTY	0	COAL INVENTORY	CAEE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1511800 Total					\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1511900	COAL INVNTY-HAYDEN	0	COAL INVENTORY - HAYDEN	CAEE	\$1,859	\$0	\$0	\$0	\$405	\$1,179	\$175	\$91	\$9
1511900 Total					\$1,859	\$0	\$0	\$0	\$405	\$1,179	\$175	\$91	\$9
1512000	NATURAL GAS	0	NATURAL GAS	CAEE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1512000 Total					\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1512110	NATURAL GAS-HRMSTN	0	NATURAL GAS - HERMISTON	CAEW	\$294	\$14	\$214	\$66	\$0	\$0	\$0	\$0	\$0
1512110 Total					\$294	\$14	\$214	\$66	\$0	\$0	\$0	\$0	\$0
1512150	NATURAL GAS-LTTL MT	0	NATURAL GAS - LITTLE MOUNTAIN	CAEE	\$4	\$0	\$0	\$0	\$1	\$2	\$0	\$0	\$0
1512150 Total					\$4	\$0	\$0	\$0	\$1	\$2	\$0	\$0	\$0
1512160	NATURAL GAS-NAU	0	NATURAL GAS - NAUGHTON	CAEE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1512160 Total					\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1512170	NATURAL GAS-WV	0	NATURAL GAS - WEST VALLEY	CAEE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1512170 Total					\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1512180	NATURAL GAS-CLAY BAS	0	NATURAL GAS - CLAY BASIN	CAEE	\$2,667	\$0	\$0	\$0	\$581	\$1,691	\$252	\$130	\$13
1512180 Total					\$2,667	\$0	\$0	\$0	\$581	\$1,691	\$252	\$130	\$13
1512190	NATURAL GAS-CHEHALIS	0	NATURAL GAS - CHEHALIS	CAEW	\$3	\$0	\$2	\$1	\$0	\$0	\$0	\$0	\$0
1512190 Total					\$3	\$0	\$2	\$1	\$0	\$0	\$0	\$0	\$0
1512210	NAT GAS-JACKSON PRA	0	Natural Gas Inventory-Jackson Prairie	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1512210 Total					\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1512500	NATURAL GAS-CUR CR	0	NATURAL GAS - CURRANT CREEK	CAEE	\$1	\$0	\$0	\$0	\$0	\$1	\$0	\$0	\$0
1512500 Total					\$1	\$0	\$0	\$0	\$0	\$1	\$0	\$0	\$0
1512600	NATURAL GAS-LAKE SD	0	Natural Gas - Lake Side	CAEE	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1512600 Total					\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1512700	NATURAL GAS-GADSBY	0	NATURAL GAS - GADSBY	CAEE	\$3	\$0	\$0	\$0	\$1	\$2	\$0	\$0	\$0
1512700 Total					\$3	\$0	\$0	\$0	\$1	\$2	\$0	\$0	\$0
1512800	OIL INVNTY-B H P&L	0	OIL INVENTORY - BLACK HILLS POWER & LIGH	CAEE	\$413	\$0	\$0	\$0	\$90	\$262	\$39	\$20	\$2
1512800 Total					\$413	\$0	\$0	\$0	\$90	\$262	\$39	\$20	\$2
1514000	FUEL STK-FUEL OIL	0	FUEL STOCK COAL MINE	CAEE	\$1,697	\$0	\$0	\$0	\$370	\$1,076	\$160	\$83	\$8
1514000	FUEL STK-FUEL OIL	0	FUEL STOCK COAL MINE	CAEW	\$516	\$24	\$376	\$116	\$0	\$0	\$0	\$0	\$0
1514000	FUEL STK-FUEL OIL	0	FUEL STOCK COAL MINE	JBE	\$1,404	\$64	\$983	\$303	\$12	\$34	\$5	\$3	\$0
1514000 Total					\$3,617	\$88	\$1,358	\$419	\$381	\$1,111	\$165	\$86	\$8
1514100	OIL INVNTY-CARBON	0	OIL INVENTORY - CARBON	CAEE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1514100 Total					\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1514120	OIL INVNTY-HUNTER	0	OIL INVENTORY - HUNTER	CAEE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1514120 Total					\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1514130	OIL INVNTY-HTG	0	OIL INVENTORY - HUNTINGTON	CAEE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1514130 Total					\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1514300	OIL INVNTY-COLSTRIP	0	OIL INVENTORY - COLSTRIP	CAEW	\$120	\$6	\$88	\$27	\$0	\$0	\$0	\$0	\$0



Material & Supplies (Actuals)

Average of Monthly Averages Ending - December 2011

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

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other	Nutil
1514300 Total			\$120	\$6	\$88	\$27	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1514400	OIL INVENTORY-CRAIG	0	\$66	\$0	\$0	\$0	\$14	\$42	\$6	\$3	\$0	\$0	\$0
1514400 Total			\$66	\$0	\$0	\$0	\$14	\$42	\$6	\$3	\$0	\$0	\$0
1514600	OIL INVENTORY-DJ	0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1514600 Total			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1514800	OIL INVENTORY-OTHER	0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1514800 Total			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1514900	OIL INVENTORY-HAYDEN	0	\$62	\$0	\$0	\$0	\$14	\$39	\$6	\$3	\$0	\$0	\$0
1514900 Total			\$62	\$0	\$0	\$0	\$14	\$39	\$6	\$3	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	0	\$-148	\$-3	\$-36	\$-10	\$-19	\$-66	\$-4	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	1510	\$7,794	\$0	\$0	\$0	\$1,616	\$5,077	\$707	\$353	\$42	\$0	\$0
1541000	PLNT M&S STK CNTRL	1510	\$9,842	\$425	\$6,932	\$2,104	\$79	\$248	\$35	\$17	\$2	\$0	\$0
1541000	PLNT M&S STK CNTRL	1515	\$9,096	\$0	\$0	\$0	\$1,886	\$5,924	\$825	\$412	\$49	\$0	\$0
1541000	PLNT M&S STK CNTRL	1520	\$4,464	\$0	\$0	\$0	\$925	\$2,907	\$405	\$202	\$24	\$0	\$0
1541000	PLNT M&S STK CNTRL	1525	\$4,236	\$0	\$0	\$0	\$878	\$2,759	\$384	\$192	\$23	\$0	\$0
1541000	PLNT M&S STK CNTRL	1530	\$3,891	\$0	\$0	\$0	\$807	\$2,534	\$353	\$176	\$21	\$0	\$0
1541000	PLNT M&S STK CNTRL	1535	\$12,367	\$0	\$0	\$0	\$2,564	\$8,055	\$1,122	\$560	\$66	\$0	\$0
1541000	PLNT M&S STK CNTRL	1540	\$12,506	\$0	\$0	\$0	\$2,593	\$8,146	\$1,135	\$566	\$67	\$0	\$0
1541000	PLNT M&S STK CNTRL	1545	\$19,802	\$0	\$0	\$0	\$4,105	\$12,897	\$1,797	\$897	\$106	\$0	\$0
1541000	PLNT M&S STK CNTRL	1550	\$992	\$0	\$0	\$0	\$206	\$646	\$90	\$45	\$5	\$0	\$0
1541000	PLNT M&S STK CNTRL	1560	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	1565	\$2,906	\$0	\$0	\$0	\$603	\$1,893	\$264	\$132	\$16	\$0	\$0
1541000	PLNT M&S STK CNTRL	1570	\$2,535	\$0	\$0	\$0	\$526	\$1,651	\$230	\$115	\$14	\$0	\$0
1541000	PLNT M&S STK CNTRL	1580	\$2,368	\$106	\$1,735	\$527	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	1605	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	1645	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	1650	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	1675	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	1680	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	1700	\$804	\$36	\$589	\$179	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	1705	\$516	\$23	\$378	\$115	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	1715	\$419	\$19	\$307	\$93	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	1725	\$1,277	\$0	\$0	\$0	\$265	\$832	\$116	\$58	\$7	\$0	\$0
1541000	PLNT M&S STK CNTRL	1730	\$719	\$0	\$0	\$0	\$149	\$468	\$65	\$33	\$4	\$0	\$0
1541000	PLNT M&S STK CNTRL	1740	\$362	\$0	\$0	\$0	\$75	\$236	\$33	\$16	\$2	\$0	\$0
1541000	PLNT M&S STK CNTRL	1745	\$193	\$0	\$0	\$0	\$40	\$126	\$17	\$9	\$1	\$0	\$0
1541000	PLNT M&S STK CNTRL	1799	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	2005	\$508	\$0	\$0	\$0	\$508	\$0	\$0	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	2010	\$165	\$0	\$0	\$0	\$165	\$0	\$0	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	2015	\$298	\$0	\$0	\$0	\$298	\$0	\$0	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	2020	\$718	\$0	\$0	\$0	\$718	\$0	\$0	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	2030	\$744	\$0	\$0	\$0	\$744	\$0	\$0	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	2035	\$333	\$0	\$0	\$0	\$333	\$0	\$0	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	2040	\$740	\$0	\$0	\$0	\$0	\$0	\$740	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	2045	\$11	\$0	\$0	\$0	\$0	\$0	\$0	\$11	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	2050	\$615	\$0	\$0	\$0	\$0	\$0	\$0	\$615	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	2055	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	2060	\$1,354	\$0	\$0	\$0	\$1,354	\$0	\$0	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	2065	\$611	\$0	\$0	\$0	\$611	\$0	\$0	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	2070	\$343	\$0	\$0	\$0	\$343	\$0	\$0	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	2075	\$1,197	\$0	\$0	\$0	\$0	\$0	\$1,197	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	2085	\$791	\$0	\$0	\$0	\$0	\$0	\$791	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	2090	\$106	\$0	\$0	\$0	\$0	\$0	\$106	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	2095	\$163	\$0	\$0	\$0	\$0	\$0	\$163	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	2100	\$225	\$0	\$0	\$0	\$0	\$0	\$225	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	2110	\$551	\$0	\$0	\$0	\$0	\$551	\$0	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	2205	\$231	\$0	\$0	\$0	\$0	\$231	\$0	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	2210	\$1,340	\$0	\$0	\$0	\$0	\$1,340	\$0	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	2215	\$546	\$0	\$0	\$0	\$0	\$546	\$0	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	2220	\$8,658	\$0	\$0	\$0	\$0	\$8,658	\$0	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	2225	\$195	\$0	\$0	\$0	\$0	\$195	\$0	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	2230	\$1,435	\$0	\$0	\$0	\$0	\$1,435	\$0	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	2235	\$676	\$0	\$0	\$0	\$0	\$676	\$0	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	2240	\$503	\$0	\$0	\$0	\$0	\$503	\$0	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	2245	\$466	\$0	\$0	\$0	\$0	\$466	\$0	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	2405	\$1,271	\$0	\$0	\$0	\$0	\$1,271	\$0	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	2410	\$358	\$0	\$0	\$0	\$0	\$358	\$0	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	2415	\$302	\$0	\$0	\$0	\$0	\$302	\$0	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	2420	\$596	\$0	\$0	\$0	\$0	\$596	\$0	\$0	\$0	\$0	\$0



Material & Supplies (Actuals)
 Average of Monthly Averages Ending - December 2011
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other	Nutil
1541000	PLNT M&S STK CNTRL 2425	UT	\$625	\$0	\$0	\$0	\$0	\$0	\$625	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL 2430	UT	\$597	\$0	\$0	\$0	\$0	\$0	\$597	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL 2435	UT	\$182	\$0	\$0	\$0	\$0	\$0	\$182	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL 2445	UT	\$105	\$0	\$0	\$0	\$0	\$0	\$105	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL 2450	UT	\$994	\$0	\$0	\$0	\$0	\$0	\$994	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL 2455	UT	\$281	\$0	\$0	\$0	\$0	\$0	\$281	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL 2460	UT	\$426	\$0	\$0	\$0	\$0	\$0	\$426	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL 2620	CAGW	\$1,191	\$53	\$872	\$265	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL 2625	WA	\$290	\$0	\$0	\$290	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL 2630	CAGW	\$210	\$9	\$154	\$47	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL 2630	WA	\$104	\$0	\$104	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL 2635	OR	\$231	\$0	\$231	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL 2640	OR	\$660	\$0	\$660	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL 2650	OR	\$185	\$0	\$185	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL 2655	OR	\$6,940	\$0	\$6,940	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL 2660	OR	\$1,264	\$0	\$1,264	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL 2665	OR	\$640	\$0	\$640	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL 2670	OR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL 2675	OR	\$831	\$0	\$831	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL 2805	OR	\$218	\$0	\$218	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL 2810	OR	\$190	\$0	\$190	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL 2825	OR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL 2830	OR	\$2,538	\$0	\$2,538	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL 2835	OR	\$666	\$0	\$666	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL 2840	OR	\$712	\$0	\$712	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL 2845	OR	\$858	\$0	\$858	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL 2850	OR	\$1,976	\$0	\$1,976	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL 2855	CA	\$113	\$0	\$113	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL 2860	OR	\$77	\$0	\$77	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL 2865	CA	\$202	\$202	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL 2870	CA	\$633	\$633	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL 2875	CA	\$374	\$374	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL 5005	SO	\$139	\$3	\$34	\$9	\$18	\$62	\$8	\$4	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL 5110	OR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL 5115	SNPD	\$132	\$5	\$37	\$9	\$11	\$63	\$6	\$2	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL 5120	OR	\$136	\$0	\$136	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL 5125	OR	\$5,682	\$0	\$5,682	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL 5130	OR	\$4,617	\$0	\$4,617	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL 5135	WA	\$4,191	\$0	\$4,191	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL 5140	IDU	\$2,715	\$0	\$0	\$0	\$0	\$2,715	\$0	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL 5145	WYU	\$1	\$0	\$0	\$0	\$0	\$0	\$1	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL 5150	UT	\$3,266	\$0	\$0	\$0	\$0	\$3,266	\$0	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL 5155	WYP	\$4,284	\$0	\$0	\$0	\$4,284	\$0	\$0	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL 5160	UT	\$13,443	\$0	\$0	\$0	\$0	\$13,443	\$0	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL 5200	SNPD	\$172	\$8	\$48	\$11	\$14	\$82	\$8	\$3	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL 5300	UT	\$9	\$0	\$0	\$0	\$0	\$8	\$0	\$0	\$0	\$0	\$0
1541000 Total			\$186,107	\$1,968	\$39,524	\$7,933	\$26,700	\$91,593	\$12,788	\$5,154	\$447	\$0	\$0
1541500	OTHER M&S 0	CAEE	\$198	\$0	\$0	\$0	\$43	\$125	\$19	\$10	\$1	\$0	\$0
1541500	OTHER M&S 0	CAGE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1541500	OTHER M&S 0	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1541500	OTHER M&S 120001	CAEE	\$1,644	\$0	\$0	\$0	\$358	\$1,043	\$155	\$80	\$8	\$0	\$0
1541500	OTHER M&S 120001	CAEWF	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1541500	OTHER M&S 120001	CAGE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1541500	OTHER M&S 120001	CAGW	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1541500	OTHER M&S 120001	SNPPS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1541500	OTHER M&S 120001	CAEWF	\$149	\$3	\$36	\$10	\$19	\$67	\$9	\$4	\$0	\$0	\$0
1541500	OTHER M&S 1505	CAGW	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1541500	OTHER M&S 1510	SNPPS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1541500	OTHER M&S 1520	CAGE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1541500 Total			\$1,991	\$3	\$36	\$10	\$420	\$1,235	\$183	\$94	\$9	\$0	\$0
1541900	PLNT M&S GEN JV CUT 0	CAGE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1541900	PLNT M&S GEN JV CUT 0	JBG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1541900	PLNT M&S GEN JV CUT 0	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1541900	PLNT M&S GEN JV CUT 120005	CAGE	\$3,513	\$0	\$0	\$0	\$728	\$2,288	\$319	\$159	\$19	\$0	\$0
1541900	PLNT M&S GEN JV CUT 120005	JBG	\$2,588	\$-112	\$-823	\$-553	\$21	\$65	\$9	\$5	\$-1	\$0	\$0
1541900	PLNT M&S GEN JV CUT 120005	SG	\$1,380	\$22	\$364	\$109	\$190	\$583	\$77	\$39	\$5	\$0	\$0
1541900 Total			\$2,305	-\$89	-\$1,459	-\$444	\$887	\$2,806	\$387	\$194	\$23	\$0	\$0
1544200	M&S OPR SUP DC MIN 0	CAEE	\$3,966	\$0	\$0	\$0	\$864	\$2,515	\$374	\$194	\$19	\$0	\$0
1544200 Total			\$3,966	\$0	\$0	\$0	\$864	\$2,515	\$374	\$194	\$19	\$0	\$0



Material & Supplies (Actuals)

Average of Monthly Averages Ending - December 2011

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other	Nutil
1545000	CR OFF-CENTRALIA	0	CREDIT OFFSET CENTRALIA - WWP	CAGE		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1545000	CR OFF-CENTRALIA	0	CREDIT OFFSET CENTRALIA - WWP	CAGW		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1545000	CR OFF-CENTRALIA	0	CREDIT OFFSET CENTRALIA - WWP	JBG		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1545000	CR OFF-CENTRALIA	0	CREDIT OFFSET CENTRALIA - WWP	SG		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1545000	CR OFF-CENTRALIA	120005	CREDIT OFFSET CENTRALIA - WWP	CAGE		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1545000	CR OFF-CENTRALIA	120005	CREDIT OFFSET CENTRALIA - WWP	CAGW		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1545000	CR OFF-CENTRALIA	120005	CREDIT OFFSET CENTRALIA - WWP	SG		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1545000	CR OFF-CENTRALIA	1510	CREDIT OFFSET CENTRALIA - WWP	JBG		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1545000	CR OFF-CENTRALIA	1520	CREDIT OFFSET CENTRALIA - WWP	CAGE		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1545000 Total					\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1549900	CR-OBSOL&SURPL INV	0	OBSOLETE & SURPLUS	SO		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1549900	CR-OBSOL&SURPL INV	102930	SB Asset # 120930	SO	-\$27	-\$1	-\$7	-\$2	-\$4	-\$12	-\$2	-\$1	\$0	\$0	\$0
1549900	CR-OBSOL&SURPL INV	120930	INVENTORY RESERVE POWER SUPPLY	SG	-\$582	-\$9	-\$154	-\$46	-\$76	-\$246	-\$32	-\$17	-\$2	\$0	\$0
1549900	CR-OBSOL&SURPL INV	120930	INVENTORY RESERVE POWER SUPPLY	SO	-\$12	\$0	-\$3	-\$1	-\$2	-\$6	-\$1	\$0	\$0	\$0	\$0
1549900	CR-OBSOL&SURPL INV	120931	INVENTORY RESERVE POWER DELIVERY	SNPD	-\$2,757	-\$97	-\$762	-\$181	-\$232	-\$1,308	-\$128	-\$48	\$0	\$0	\$0
1549900 Total					-\$3,379	-\$108	-\$926	-\$230	-\$313	-\$1,571	-\$163	-\$66	\$2	\$0	\$0
1630000	STORES EXPENSE UND	0	STORES UNDISTRIBUTED	SO		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1630000 Total					\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2531600	WORK CAP DEP-UAMPS	289920	WORKING CAPITAL DEPOSIT - UAMPS	CAEE	-\$2,758	\$0	\$0	\$0	-\$600	-\$1,747	-\$260	-\$135	-\$13	\$0	\$0
2531600 Total					-\$2,758	\$0	\$0	\$0	-\$600	-\$1,747	-\$260	-\$135	-\$13	\$0	\$0
2531700	WORKG CAP DEP-DG&T	289921	OTH DEF CR - WORKING CAPITAL DEPOS-DG&T	CAEE	-\$2,016	\$0	\$0	\$0	-\$439	-\$1,278	-\$190	-\$99	-\$10	\$0	\$0
2531700 Total					-\$2,016	\$0	\$0	\$0	-\$439	-\$1,278	-\$190	-\$99	-\$10	\$0	\$0
2531800	WCD-PROVO-PLNT M&S	289922	OTH DEF CR - WCD - PROVO - PLANT M&S	CAGE	-\$273	\$0	\$0	\$0	-\$57	-\$178	-\$25	-\$12	-\$1	\$0	\$0
2531800	WCD-PROVO-PLNT M&S	289922	OTH DEF CR - WCD - PROVO - PLANT M&S	SNPPS		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2531800 Total					-\$273	\$0	\$0	\$0	-\$57	-\$178	-\$25	-\$12	-\$1	\$0	\$0
Grand Total					\$396,596	\$3,098	\$57,533	\$13,544	\$67,246	\$209,228	\$30,336	\$14,261	\$1,350	\$0	\$0



Cash Working Capital (Actuals)
 Twelve Month Average Ending - December 2011
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	WY-PPL	Utah	Idaho	WY-UPL	FERC	Other	Null
1430000	OTHER ACCTS REC	0	\$3	\$	\$1	\$	\$	\$1	\$	\$	\$	\$	\$
1430000 Total			\$3	\$	\$1	\$	\$	\$1	\$	\$	\$	\$	\$
1431000	EMP ACCOUNTS REC	0	\$4,636	\$95	\$1,130	\$315	\$601	\$2,074	\$280	\$120	\$12	\$	\$
1431000 Total			\$4,636	\$95	\$1,130	\$315	\$601	\$2,074	\$280	\$120	\$12	\$	\$
1431200	MISC OTHER LOANS-CSS	0	0	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
1431200 Total			0	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
1432600	P C LOANS - EMPL	0	0	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
1432600 Total			0	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
1433000	JOINT OWNER REC	0	\$19,583	\$402	\$4,772	\$1,331	\$2,537	\$8,762	\$1,182	\$546	\$52	\$	\$
1433000 Total			\$19,583	\$402	\$4,772	\$1,331	\$2,537	\$8,762	\$1,182	\$546	\$52	\$	\$
1436000	OTH ACCT REC	0	\$31,956	\$656	\$7,766	\$2,171	\$4,140	\$14,297	\$1,929	\$891	\$85	\$	\$
1436000 Total			\$31,956	\$656	\$7,766	\$2,171	\$4,140	\$14,297	\$1,929	\$891	\$85	\$	\$
1437000	CSS OAR BILLINGS	0	\$2,499	\$51	\$809	\$170	\$324	\$1,118	\$151	\$70	\$7	\$	\$
1437000 Total			\$2,499	\$51	\$809	\$170	\$324	\$1,118	\$151	\$70	\$7	\$	\$
1437100	CSS OAR BILLINGS-WOR	0	-\$1,631	-\$33	-\$397	-\$111	-\$211	-\$730	-\$98	-\$45	-\$4	\$	\$
1437100 Total			-\$1,631	-\$33	-\$397	-\$111	-\$211	-\$730	-\$98	-\$45	-\$4	\$	\$
2300000	ASSET RETIREMENT OBL	284915	-\$2,542	\$	\$	\$	-\$554	-\$1,612	-\$240	-\$124	-\$12	\$	\$
2300000	ASSET RETIREMENT OBL	284915	\$9	\$	\$2	\$1	\$1	\$4	\$1	\$	\$	\$	\$
2300000 Total			-\$2,534	\$	\$2	\$1	-\$552	-\$1,608	-\$239	-\$124	-\$12	\$	\$
2320000	ACCOUNTS PAYABLE	0	-\$1,688	-\$27	-\$408	-\$126	-\$241	-\$702	-\$105	-\$5	-\$5	\$	\$
2320000	ACCOUNTS PAYABLE	210412	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
2320000	ACCOUNTS PAYABLE	210460	-\$1,531	\$	\$	\$	-\$333	-\$971	-\$144	-\$75	-\$7	\$	\$
2320000	ACCOUNTS PAYABLE	210470	-\$86	\$	\$	\$	-\$18	-\$56	-\$8	-\$4	\$	\$	\$
2320000	ACCOUNTS PAYABLE	210674	-\$83	\$	\$	\$	-\$18	-\$53	-\$8	-\$4	\$	\$	\$
2320000	ACCOUNTS PAYABLE	211116	-\$7	\$	-\$2	\$	-\$1	-\$3	\$	\$	\$	\$	\$
2320000	ACCOUNTS PAYABLE	211149	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
2320000	ACCOUNTS PAYABLE	215077	\$513	-\$11	-\$125	-\$35	\$66	-\$229	-\$31	-\$14	-\$1	\$	\$
2320000	ACCOUNTS PAYABLE	215078	-\$1,240	-\$25	-\$302	-\$84	-\$161	-\$555	-\$75	-\$35	-\$3	\$	\$
2320000	ACCOUNTS PAYABLE	215080	-\$2,846	-\$58	-\$693	-\$193	-\$369	-\$1,273	-\$172	-\$79	-\$8	\$	\$
2320000	ACCOUNTS PAYABLE	215082	-\$60	\$1	-\$15	-\$4	-\$8	-\$27	-\$4	-\$2	\$	\$	\$
2320000	ACCOUNTS PAYABLE	215084	-\$22	\$	-\$5	-\$2	-\$3	-\$10	-\$1	-\$1	\$	\$	\$
2320000	ACCOUNTS PAYABLE	215095	-\$18	\$	-\$4	-\$1	-\$2	-\$7	-\$1	\$	\$	\$	\$
2320000	ACCOUNTS PAYABLE	215112	-\$16	\$	-\$4	-\$1	-\$2	-\$7	-\$1	\$	\$	\$	\$
2320000	ACCOUNTS PAYABLE	215116	-\$43	-\$1	-\$11	-\$3	-\$6	-\$19	-\$3	-\$1	\$	\$	\$
2320000	ACCOUNTS PAYABLE	215198	-\$116	-\$2	-\$28	-\$8	-\$15	-\$52	-\$3	-\$3	\$	\$	\$
2320000	ACCOUNTS PAYABLE	215350	-\$8	\$	-\$2	-\$1	-\$1	-\$3	\$	\$	\$	\$	\$
2320000	ACCOUNTS PAYABLE	215351	-\$3	\$	-\$1	\$	-\$2	\$	\$	\$	\$	\$	\$
2320000	ACCOUNTS PAYABLE	215356	-\$18	\$	-\$4	-\$1	-\$2	-\$8	-\$1	-\$1	\$	\$	\$
2320000	ACCOUNTS PAYABLE	215357	-\$13	\$	-\$3	-\$1	-\$2	-\$6	-\$1	\$	\$	\$	\$
2320000	ACCOUNTS PAYABLE	215425	-\$1	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
2320000	ACCOUNTS PAYABLE	240330	-\$78	\$2	-\$19	-\$5	-\$10	-\$35	-\$5	-\$2	\$	\$	\$
2320000	ACCOUNTS PAYABLE	246995	-\$15	\$	-\$4	-\$1	-\$2	-\$7	-\$1	\$	\$	\$	\$
2320000 Total			-\$9,320	-\$128	-\$1,615	-\$462	-\$1,252	-\$3,997	-\$564	-\$275	-\$27	-\$1	\$
2533000	O DEF CR-MISC PPL	288307	-\$1,097	-\$17	-\$268	-\$82	-\$157	-\$458	-\$68	-\$35	-\$3	\$	\$
2533000	O DEF CR-MISC PPL	286811	-\$527	\$	\$	\$	-\$115	-\$334	-\$50	-\$26	-\$3	\$	\$
2533000	O DEF CR-MISC PPL	285517	-\$4,882	\$	\$	\$	-\$1,063	-\$3,096	-\$461	-\$239	-\$23	\$	\$
2533000 Total			-\$6,496	-\$17	-\$266	-\$82	-\$1,335	-\$3,898	-\$579	-\$300	-\$29	\$	\$
2541050	FAS143 ARO REG LIAB	00111920	-\$20	\$	\$	\$	-\$4	-\$13	-\$2	-\$1	\$	\$	\$
2541050	FAS143 ARO REG LIAB	111920	\$20	\$	\$	\$	\$4	\$13	\$2	\$1	\$	\$	\$
2541050	FAS143 ARO REG LIAB	288503	-\$916	\$	\$	\$	-\$199	-\$581	-\$86	-\$45	-\$4	\$	\$
2541050 Total			-\$916	\$	\$	\$	-\$199	-\$581	-\$86	-\$45	-\$4	\$	\$
Grand Total			\$38,780	\$1,025	\$12,021	\$3,332	\$4,052	\$15,449	\$1,976	\$846	\$80	-\$11	\$



Miscellaneous Rate Base (Actuals)
 Average of Monthly Averages Ending - December 2011
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Callf	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other	Null
1140000	EL FLT ACQUIST ADJ	1140000	ELECTRIC PLANT ACQUISITION ADJUSTMENTS	CAGE	\$159,176	\$0	\$0	\$0	\$33,001	\$103,673	\$14,442	\$7,208	\$852	\$0	\$0
1140000 Total					\$159,176	\$0	\$0	\$0	\$33,001	\$103,673	\$14,442	\$7,208	\$852	\$0	\$0
1150000	Ac Prov El Pt Acq Ad	1140000	ACCUM PROV ELECTRIC PLANT ACQUISITION AD	CAGE	\$104,607	\$0	\$0	\$0	\$21,688	\$68,132	\$9,491	\$4,737	\$560	\$0	\$0
1150000 Total					\$104,607	\$0	\$0	\$0	\$21,688	\$68,132	\$9,491	\$4,737	\$560	\$0	\$0
1651000	PREPAY-INSURANCE	132000	PREPAID INSURANCE	CAEE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1651000	PREPAY-INSURANCE	132001	PREPAID INSURANCE - SPECIAL COVERAGE	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1651000	PREPAY-INSURANCE	132002	PREPAID INSURANCE - BURGLARY & ROBBERY	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1651000	PREPAY-INSURANCE	132004	PREPAID INSURANCE - FOREIGN LIABILITY	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1651000	PREPAY-INSURANCE	132005	PREPAID INSURANCE - JIM BRIDGER OPERATIO	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1651000	PREPAY-INSURANCE	132006	PREPAID INSURANCE - LEASEBACK LIABILITY	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1651000	PREPAY-INSURANCE	132007	PREPAID INSURANCE - WYODAK OPERATIONS	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1651000	PREPAY-INSURANCE	132008	PREPAID INSURANCE - PUBLIC LIABILITY & P	CAEE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1651000	PREPAY-INSURANCE	132008	PREPAID INSURANCE - PUBLIC LIABILITY & P	SO	\$972	\$18	\$212	\$59	\$113	\$390	\$53	\$24	\$2	\$0	\$0
1651000	PREPAY-INSURANCE	132009	PREPAID INSURANCE - JOINT VENTURE HUNTER	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1651000	PREPAY-INSURANCE	132010	PREPAID INSURANCE - JOINT VENTURE HUNTER	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1651000	PREPAY-INSURANCE	132011	PREPAID INSURANCE - CENTRALIA OPERATIONS	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1651000	PREPAY-INSURANCE	132012	PREPAID INSURANCE - ALLPURPOSE INSURANCE	SO	\$3,859	\$79	\$940	\$282	\$500	\$1,726	\$233	\$108	\$10	\$0	\$0
1651000	PREPAY-INSURANCE	132013	PREPAID INSURANCE - D&O LIABILITY	SO	\$234	\$5	\$57	\$16	\$30	\$105	\$14	\$7	\$1	\$0	\$0
1651000	PREPAY-INSURANCE	132014	PREPAID INSURANCE - MISC PREPAID INSURAN	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1651000	PREPAY-INSURANCE	132015	PREPAID INSURANCE - FOOTIE CREEK	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1651000	PREPAY-INSURANCE	132016	PREPAID INSURANCE - MINORITY OWNED PLANTS	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1651000	PREPAY-INSURANCE	132045	PREPAID WORKER COMPENSATION	SO	\$344	\$7	\$84	\$23	\$45	\$154	\$21	\$10	\$1	\$0	\$0
1651000	PREPAY-INSURANCE	132050	PREPAID IBEW ST MEDICAL	SO	\$416	\$9	\$101	\$28	\$54	\$186	\$25	\$12	\$1	\$0	\$0
1651000	PREPAY-INSURANCE	132055	PREPAID EMPLOYEE BENEFIT COSTS	SO	\$197	\$4	\$48	\$13	\$25	\$88	\$12	\$5	\$1	\$0	\$0
1651000	PREPAY-INSURANCE	132722	I/C PRPD CAP PROP IN	SO	\$136	\$3	\$33	\$9	\$18	\$61	\$8	\$4	\$0	\$0	\$0
1651000	PREPAY-INSURANCE	132723	I/C PRPD CAP LIAB IN	SO	\$39	\$1	\$9	\$3	\$5	\$17	\$2	\$1	\$0	\$0	\$0
1651000 Total					\$6,096	\$125	\$1,485	\$414	\$790	\$2,727	\$368	\$170	\$18	\$0	\$0
1652000	PREPAY-TAXES	132101	PREPAID PROPERTY TAX	GPS	\$4,201	\$86	\$1,024	\$285	\$544	\$1,880	\$254	\$117	\$11	\$0	\$0
1652000	PREPAY-TAXES	132102	CA - PREPAID PROPERTY TAX	GPS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1652000	PREPAY-TAXES	132103	UT - PREPAID PROPERTY TAX	GPS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1652000	PREPAY-TAXES	132109	UTE-PREPAID POSSESSORY INTEREST	GPS	\$6	\$0	\$1	\$0	\$1	\$3	\$0	\$0	\$0	\$0	\$0
1652000	PREPAY-TAXES	132110	SHO-BAN-PREPAID POSSESSORY INTEREST	GPS	\$46	\$1	\$11	\$3	\$6	\$20	\$3	\$1	\$0	\$0	\$0
1652000	PREPAY-TAXES	132111	Goshute - Prepaid Possessory Interest	GPS	\$0	\$0	\$0	\$0	\$0	\$1	\$0	\$0	\$0	\$0	\$0
1652000	PREPAY-TAXES	132200	Prepaid Taxes (Federal, State, Local)	SO	\$9	\$0	\$2	\$1	\$1	\$4	\$1	\$0	\$0	\$0	\$0
1652000	PREPAY-TAXES	132902	PREP FEES-WASH UTIL & TRANSP COMMISSION	WA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1652000	PREPAY-TAXES	132904	PREP FEES-IDAHO PUB UTIL COMMISSION	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1652000	PREPAY-TAXES	132905	PREP FEES-WYO PUBLIC SERVICE COMMISSION	WYU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1652000	PREPAY-TAXES	132910	PREPAYMENT OF HARDWARE & SOFTWARE	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1652000	PREPAY-TAXES	132915	PREPAYMENTS - BUILDING/FACILITIES SERVIC	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1652000	PREPAY-TAXES	132924	OTH PREPAY-OREGON DOE FEE	SO	\$206	\$4	\$50	\$14	\$27	\$92	\$12	\$6	\$1	\$0	\$0
1652000	PREPAY-TAXES	248050	UNCLAIMED/OUTSTANDING	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1652000 Total					\$4,468	\$92	\$1,089	\$304	\$579	\$1,999	\$270	\$125	\$12	\$0	\$0
1652100	PREPAY - OTHER	132040	PREPAID PENSION COSTS	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1652100	PREPAY - OTHER	132055	PREPAID EMISSIONS PERMIT FEES (UT)	CAGE	\$390	\$0	\$0	\$0	\$81	\$254	\$35	\$18	\$2	\$0	\$0
1652100	PREPAY - OTHER	132310	PREPAID RATING AGENCY	SO	\$113	\$2	\$28	\$8	\$15	\$51	\$7	\$3	\$0	\$0	\$0
1652100	PREPAY - OTHER	132801	OTH PREPAY - LEASE - SHREWSBURY PROPERTY	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1652100	PREPAY - OTHER	132802	OTH PREPAY - MEDFORD ENTERPRISE - RENT	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1652100	PREPAY - OTHER	132803	OTH PREPAY - ASHTON PLANT LAND	CAGE	\$7	\$0	\$0	\$0	\$1	\$4	\$1	\$0	\$0	\$0	\$0
1652100	PREPAY - OTHER	132804	OTH PREPAY - FERC HYDRO ADMIN FEE	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1652100	PREPAY - OTHER	132805	GADSBY GAS TURBINES	CAGE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1652100	PREPAY - OTHER	132806	OTHER PREPAY - LEASE COMMISSIONS	SO	\$16	\$0	\$4	\$1	\$2	\$7	\$1	\$0	\$0	\$0	\$0
1652100	PREPAY - OTHER	132907	OTHER PREP-FERC LAND	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1652100	PREPAY - OTHER	132808	Prepaid - Records Management Costs	SG	\$21	\$0	\$2	\$3	\$0	\$1	\$1	\$0	\$0	\$0	\$0
1652100	PREPAY - OTHER	132820	PREPAYMENTS - WATER RIGHTS LEASE	SG	\$851	\$11	\$172	\$51	\$85	\$275	\$36	\$19	\$2	\$0	\$0
1652100	PREPAY - OTHER	132821	Prepayments - Water Rights (Ferron Canal)	SG	\$21	\$2	\$32	\$10	\$16	\$52	\$7	\$3	\$0	\$0	\$0
1652100	PREPAY - OTHER	132822	Prepayments - Water Rights (High-Clay)	SG	\$91	\$1	\$14	\$4	\$7	\$22	\$3	\$1	\$0	\$0	\$0
1652100	PREPAY - OTHER	132825	PREPAYMENTS-CEASAWAY/SEMPRA-DSM ENERGY S	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1652100	PREPAY - OTHER	132830	PREPAID OR RENEWAL & HABITAT RESTORATION	OTHER	\$649	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$649	\$0
1652100	PREPAY - OTHER	132850	PREPAID DUES	CAEE	\$2,517	\$0	\$0	\$0	\$548	\$1,598	\$238	\$123	\$12	\$0	\$0
1652100	PREPAY - OTHER	132700	PREPAID RENT	GPS	\$166	\$3	\$40	\$11	\$21	\$74	\$10	\$5	\$0	\$0	\$0
1652100	PREPAY - OTHER	132701	INTERCO PREPAID RENT	GPS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1652100	PREPAY - OTHER	132705	Prepaid Pole Contact	SG	\$202	\$3	\$53	\$16	\$26	\$85	\$11	\$6	\$1	\$0	\$0
1652100	PREPAY - OTHER	132735	PREPAID RENT WEST VALLEY	CAGE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1652100	PREPAY - OTHER	132740	PREPAID O&M WIND	CAGW	\$991	\$44	\$726	\$220	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1652100	PREPAY - OTHER	132825	Prepaid LGIA Transmission	SG	\$872	\$14	\$230	\$69	\$114	\$389	\$49	\$25	\$3	\$0	\$0
1652100	PREPAY - OTHER	132831	PREPAID BPA TRANS - WINE COUNTRY	CAGW	\$863	\$39	\$633	\$192	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1652100	PREPAY - OTHER	132900	PREPAYMENTS - OTHER	CAEE	\$72	\$0	\$0	\$0	\$16	\$46	\$7	\$4	\$0	\$0	\$0
1652100	PREPAY - OTHER	132900	PREPAYMENTS - OTHER	CAEW	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1652100	PREPAY - OTHER	132900	PREPAYMENTS - OTHER	SO	\$888	\$18	\$216	\$60	\$115	\$397	\$54	\$25	\$2	\$0	\$0
1652100	PREPAY - OTHER	132901	PRE FEES - OREGON PUB UTIL COMMISSION	OR	\$1,547	\$0	\$1,547	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1652100	PREPAY - OTHER	132902	PREP FEES-WASH UTIL & TRANSP COMMISSION	WA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1652100	PREPAY - OTHER	132903	PREP FEES-UTAH PUBLIC SERVICE COMMISSION	UT	\$2,343	\$0	\$0	\$0	\$0	\$2,343	\$0	\$0	\$0	\$0	\$0
1652100	PREPAY - OTHER	132904	PREP FEES-IDAHO PUB UTIL COMMISSION	IDU	\$166	\$0	\$0	\$0	\$0	\$0	\$166	\$0	\$0	\$0	\$0
1652100	PREPAY - OTHER	132905	PREP FEES-WYO PUBLIC SERVICE COMMISSION	WYP	\$102	\$0	\$0	\$0	\$102	\$0	\$0	\$0	\$0	\$0	\$0



Miscellaneous Rate Base (Actuals)
 Average of Monthly Averages Ending - December 2011
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other	Null
1652100	PREPAY - OTHER 132909	Prepaid Licensing Fees	SO	\$337	\$7	\$82	\$23	\$44	\$151	\$20	\$9	\$1	\$0
1652100	PREPAY - OTHER 132910	Prepayments - Hardware & Software	SO	\$8,475	\$174	\$2,065	\$576	\$1,098	\$3,792	\$512	\$236	\$23	\$0
1652100	PREPAY - OTHER 132920	OTH PREPAY-YAKIMA INDIAN NATION-5 YR ROW	CAGW	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1652100	PREPAY - OTHER 132921	OTH PREPAY-FAS 106 FUNDING	CAEE	\$863	\$0	\$0	\$0	\$188	\$548	\$91	\$42	\$4	\$0
1652100	PREPAY - OTHER 132926	PREPAID ROYALTIES	CAEE	\$10	\$0	\$0	\$0	\$2	\$6	\$1	\$0	\$0	\$0
1652100	PREPAY - OTHER 132998	PREPAID INSURANCE	CAEE	\$10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1652100	PREPAY - OTHER 132999	PREPAY - RECLASS TO LT	SO	\$1,569	\$32	\$381	\$106	\$202	\$699	\$94	\$44	\$4	\$0
1652100	PREPAY - OTHER 134000	LT PREPAY RECLASS	SO	\$1,572	\$32	\$383	\$107	\$204	\$703	\$95	\$44	\$4	\$0
1652100	PREPAY - OTHER 182600	PREPAYMENT-OTHER	CAEE	\$4	\$0	\$0	\$0	\$1	\$3	\$0	\$0	\$0	\$0
1652100	PREPAY - OTHER 182600	PREPAYMENT-OTHER	CAEW	\$4	\$0	\$3	\$1	\$0	\$0	\$0	\$0	\$0	\$0
1652100 Total				\$22,426	\$320	\$5,854	\$1,245	\$2,480	\$10,070	\$1,238	\$520	\$52	\$649
1653000	PREPAY-INTEREST 132301	DOMESTIC COMMERCIAL PAPER	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1653000 Total				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1655000	PREPAY-COAL MIN EX 132400	PREPAID - TAXES	CAEE	\$113	\$0	\$0	\$0	\$25	\$72	\$11	\$6	\$1	\$0
1655000 Total				\$113	\$0	\$0	\$0	\$25	\$72	\$11	\$6	\$1	\$0
2281100	PROP INS-THERMAL 280301	ACC. PROV. PROP INS - THERMAL	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2281100 Total				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2281200	ACC PRV-INS-T&D LN 280290	STORM REIMBURSEMENTS	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2281200	ACC PRV-INS-T&D LN 280302	ACC. PROV. PROP INS - T&D LINES	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2281200	ACC PRV-INS-T&D LN 280307	Accum Prov For Prop Ins - Pac Power T&D	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2281200	ACC PRV-INS-T&D LN 280308	Accum Prov For Prop Ins - RMP T&D	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2281200	ACC PRV-INS-T&D LN 280311		SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2281200 Total				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2281300	ACC PRV-INS-T&D SUB 280303	ACC. PROV. PROP INS - T&D SUBS	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2281300 Total				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2281400	ACC PRV-INS-GEN PL 280304	Accum Prov For Prop Ins - General Plt	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2281400 Total				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2281800	ACC PRV-INS-HYDRO 280305	Accum Prov For Property Ins - Hydro Prod	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2281800 Total				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2281900	ACC PRV-INS-VEHCL 280306	Accum Prov For Prop Ins-Vehicle Accident	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2281900 Total				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2282100	ACC PRV IN & DAMAG 0	ACCUM PROV. - INJ & DAMAGE	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2282100	ACC PRV IN & DAMAG 280311	ACC. PROV. I & D - EXCL AUTO	SO	-\$7,151	-\$147	-\$1,742	-\$486	-\$926	-\$3,200	-\$432	-\$199	-\$19	\$0
2282100 Total				-\$7,151	-\$147	-\$1,742	-\$486	-\$926	-\$3,200	-\$432	-\$199	-\$19	\$0
2282200	ACC PRV I & D AUTO 280312	ACC. PROV. I & D - AUTO	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2282200 Total				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2282300	ACC PROV I&D-CONST 280313	ACC. PROV. I&D - CONST.	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2282300 Total				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2283000	PENBENFT-SICK 187240	CONTRA REG ASSET - TRANSITION PLAN SEVER	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2283000	PENBENFT-SICK 280319	ACCURAL TRANSITION PLAN SEVERANCE PAYMEN	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2283000	PENBENFT-SICK 280349	SUPPL. PENSION BENEFITS (RETIRE ALLOW)	SO	-\$2,328	-\$48	-\$567	-\$156	-\$302	-\$1,041	-\$141	-\$65	-\$6	\$0
2283000 Total				-\$2,328	-\$48	-\$567	-\$156	-\$302	-\$1,041	-\$141	-\$65	-\$6	\$0
2283400	POST-RETIREMENT BEN 280321	FAS 106 - PACIFICORP EXCL. COAL MINES	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2283400 Total				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2283500	PENSIONS 280340	PENSION	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2283500	PENSIONS 280350	Pension - Local 57	SO	-\$969	-\$20	-\$241	-\$67	-\$128	-\$443	-\$60	-\$28	-\$3	\$0
2283500 Total				-\$969	-\$20	-\$241	-\$67	-\$128	-\$443	-\$60	-\$28	-\$3	\$0
2284100	AC MIS OP PR-OTHER 284901	BLACK LUNG RESERVE	CAEE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2284100	AC MIS OP PR-OTHER 289320	CHEHALIS WA EFSEC CO2 MITIGATION OBLIG	CAGW	-\$1,404	-\$67	-\$1,095	-\$332	\$0	\$0	\$0	\$0	\$0	\$0
2284100 Total				-\$1,404	-\$67	-\$1,095	-\$332	\$0	\$0	\$0	\$0	\$0	\$0
2284200	ACC PRV DECOM-TRJN 284910	DECOMMISSIONING LIABILITY	TROJID	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2284200	ACC PRV DECOM-TRJN 284912	TROJAN WORKING FUNDS BALANCES - NET	TROJID	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2284200 Total				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2300000	ASSET RETIREMENT OBL 284918	ARO LIAB - TROJAN NUCLEAR PLANT	TROJP	-\$1,663	-\$75	-\$1,217	-\$370	\$0	\$0	\$0	\$0	\$0	\$0
2300000 Total				-\$1,663	-\$75	-\$1,217	-\$370	\$0	\$0	\$0	\$0	\$0	\$0
2530000	OTHER DEF CREDITS 289005	UNEARNED JOINT USE POLE CONTACT REVENUE	CA	-\$212	-\$212	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2530000	OTHER DEF CREDITS 289005	UNEARNED JOINT USE POLE CONTACT REVENUE	IDU	-\$67	\$0	\$0	\$0	\$0	\$0	-\$67	\$0	\$0	\$0
2530000	OTHER DEF CREDITS 289005	UNEARNED JOINT USE POLE CONTACT REVENUE	OR	-\$1,661	\$0	-\$1,661	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2530000	OTHER DEF CREDITS 289005	UNEARNED JOINT USE POLE CONTACT REVENUE	UT	-\$685	\$0	\$0	\$0	-\$685	\$0	\$0	\$0	\$0	\$0
2530000	OTHER DEF CREDITS 289005	UNEARNED JOINT USE POLE CONTACT REVENUE	WA	-\$367	\$0	\$0	-\$367	\$0	\$0	\$0	\$0	\$0	\$0
2530000	OTHER DEF CREDITS 289005	UNEARNED JOINT USE POLE CONTACT REVENUE	WYP	-\$140	\$0	\$0	\$0	-\$140	\$0	\$0	\$0	\$0	\$0
2530000	OTHER DEF CREDITS 289009	OREGON DSM LOANS NPV UNEARNED INCOME	OTHER	-\$187	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$187
2530000 Total				-\$3,320	-\$212	-\$1,661	-\$367	-\$1,400	-\$685	-\$67	\$0	\$0	-\$187
2532500	DEFERRED HEDGE ACCT 289301	PARIBAS FUTURES 5310	CAEE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2532500	DEFERRED HEDGE ACCT 289521	TIMBER REVENUES	CAEE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2532500 Total				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2539900	OTH DEF CR - OTHER 0	Fossil Fuel Fuel Entries	CAEE	-\$2,712	\$0	\$0	\$0	-\$591	-\$1,720	-\$256	-\$133	-\$13	\$0
2539900	OTH DEF CR - OTHER 230155	EMPLOYEE HOUSING SECURITY DEPOSITS	CA	-\$8	-\$8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2539900	OTH DEF CR - OTHER 230155	EMPLOYEE HOUSING SECURITY DEPOSITS	CAGW	-\$1	-\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2539900	OTH DEF CR - OTHER 289025	DEF REV-BAKERHERMISTON GAS SALE NOVATION	CAGW	-\$111	-\$5	-\$81	-\$25	\$0	\$0	\$0	\$0	\$0	\$0
2539900	OTH DEF CR - OTHER 289520	MILL FORK COAL LEASE	CAEE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2539900	OTH DEF CR - OTHER 289530	SOFTWARE LICENSE PAYMENTS - MICROSOFT	CAEE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2539900	OTH DEF CR - OTHER 289530	SOFTWARE LICENSE PAYMENTS - MICROSOFT	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0



Miscellaneous Rate Base (Actuals)
 Average of Monthly Averages Ending - December 2011
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other	Null
2539900	OTH DEF CR - OTHER	289904	LAKEVIEW BUYOUT	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2539900	OTH DEF CR - OTHER	289906	HERMISTON BREAKAGE FEE	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2539900	OTH DEF CR - OTHER	289907	FIRTH COGENERATION BUYOUT	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2539900	OTH DEF CR - OTHER	289908	MONSANTO CONTRACT	CAEE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2539900	OTH DEF CR - OTHER	289909	REDDING CONTRACT	SG	\$2,475	-\$40	-\$654	-\$186	-\$323	-\$1,046	-\$139	-\$71	-\$8	\$0
2539900	OTH DEF CR - OTHER	289912	OPTION SALES	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2539900	OTH DEF CR - OTHER	289913	MCI - F O G WIRE LEASE	SG	-\$1,281	-\$21	-\$338	-\$101	-\$167	-\$541	-\$71	-\$36	-\$5	\$0
2539900	OTH DEF CR - OTHER	289914	AMERICAN ELECTRIC POWER CRP	CAGE	\$3,938	\$0	\$0	\$0	\$817	\$2,565	\$357	\$178	\$21	\$0
2539900	OTH DEF CR - OTHER	289914	AMERICAN ELECTRIC POWER CRP	SG	-\$5,769	-\$94	-\$1,523	-\$465	-\$752	-\$2,439	-\$321	-\$164	-\$20	\$0
2539900	OTH DEF CR - OTHER	289915	FOOTCREEK CONTRACT	CAGE	-\$499	\$0	\$0	\$0	-\$103	-\$325	-\$45	-\$23	-\$3	\$0
2539900	OTH DEF CR - OTHER	289917	West Valley Contract Term	CAGE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2539900	OTH DEF CR - OTHER	289925	TRANSM CONST SECURITY DEPOSITS	CAGE	-\$1,453	\$0	\$0	\$0	-\$301	-\$946	-\$132	-\$66	-\$8	\$0
2539900 Total					-\$10,370	-\$168	-\$2,597	-\$777	-\$1,420	-\$4,452	-\$606	-\$314	-\$36	\$0
2540000	REGULATORY LIAB	231010	Reg Liab Current - Blue Sky	OTHER	-\$161	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$161
2540000	REGULATORY LIAB	231020	Reg Liab Current - DSM	OTHER	-\$316	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$316
2540000	REGULATORY LIAB	231060	Reg Liab Current - BPA Balancing Accts	OTHER	-\$185	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$185
2540000	REGULATORY LIAB	231070	Reg Liab Current - Asset Sale Givebacks	OTHER	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2
2540000	REGULATORY LIAB	231080	Reg Liab Current - REC Sales	OTHER	-\$1,827	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$1,827
2540000	REGULATORY LIAB	231100	Reg Liab Current - Other	OTHER	-\$296	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$296
2540000	REGULATORY LIAB	288115	REG LIABILITY PROP INS RESERVE	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2540000	REGULATORY LIAB	288116	Calif Alternative Rate for Energy (CARE)	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2540000	REGULATORY LIAB	288124	Reg Liability - OR 2010 Protocol Def	OR	-\$1,094	\$0	-\$1,094	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2540000	REGULATORY LIAB	288125	Powerdale Decom Costs Giveback - UT	UT	-\$173	\$0	\$0	\$0	\$0	-\$173	\$0	\$0	\$0	\$0
2540000	REGULATORY LIAB	288140	Reg Liability - WA A&G Credit	WA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2540000	REGULATORY LIAB	288159	Regl. - Blue Sky - Recl to Curr	OTHER	\$161	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$161
2540000	REGULATORY LIAB	288165	Reg Liab - OR Enrgy	OTHER	-\$2,042	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$2,042
2540000	REGULATORY LIAB	288170	REG LIABILITY - CA GAIN ON SALE OF ASSET	CA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2540000	REGULATORY LIAB	288175	Regl. - Asset Sale Givebacks - Recl to Cu	OTHER	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2
2540000	REGULATORY LIAB	288176	Reg Liability - RECs - UT - Amortz	OTHER	-\$8,522	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$8,522
2540000	REGULATORY LIAB	288177	Reg Liability # WA REC Deferral	OTHER	-\$721	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$721
2540000	REGULATORY LIAB	288180	Reg Liability - Sale of RECs - OR	OTHER	-\$3,311	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$3,311
2540000	REGULATORY LIAB	288181	Reg Liability - Sale of RECs - UT	OTHER	\$23,834	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$23,834
2540000	REGULATORY LIAB	288182	Reg Liability - Sale of RECs - WY	OTHER	-\$772	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$772
2540000	REGULATORY LIAB	288183	Reg Liability - Sale of RECs - ID	OTHER	\$71	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$71
2540000	REGULATORY LIAB	288184	Reg Liability - Sale of RECs - WA	OTHER	\$16	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$16
2540000	REGULATORY LIAB	288187	Reg Liability - UT Dunlap REC	OTHER	\$112	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$112
2540000	REGULATORY LIAB	288188	Reg Liability - UT Recs Sur-credit Refun	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2540000	REGULATORY LIAB	288189	Reg Liability - Sale of RECs - UT Contra	OTHER	\$17,876	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$17,876
2540000	REGULATORY LIAB	288195	Regl. - REC Sales - Recl to Curr	OTHER	\$1,827	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,827
2540000	REGULATORY LIAB	288250	Reg Liability - Tax Rev Rec Adj. - UT	UT	-\$50	\$0	\$0	\$0	\$0	-\$50	\$0	\$0	\$0	\$0
2540000	REGULATORY LIAB	288295	Regl. - BPA Balancing Accts - Recl to Curr	OTHER	\$185	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$185
2540000	REGULATORY LIAB	288400	Regulatory Liability - OR Balance Consol	OTHER	-\$2,542	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$2,542
2540000	REGULATORY LIAB	288415	REGULATORY LIABILITY - DEF. BENEFIT - ARC	SE	-\$2	\$0	\$0	\$0	\$0	\$0	-\$1	\$0	\$0	\$0
2540000	REGULATORY LIAB	288435	Regl. - DSM - Recl to Curr	OTHER	\$316	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$316
2540000	REGULATORY LIAB	288479	Reg Liability - Def NPC Balance ReClass	OTHER	-\$25	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$25
2540000	REGULATORY LIAB	288700	REG LIAB - OR INJURIES & DAMAGES RESERVE	OR	-\$66	\$0	-\$66	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2540000	REGULATORY LIAB	288712	REG LIAB - OR PROPERTY INSURANCE RESERVE	OR	-\$1,325	\$0	-\$1,325	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2540000	REGULATORY LIAB	288714	Reg Liab - ID Property Insurance Reserve	IDU	-\$36	\$0	\$0	\$0	\$0	-\$36	\$0	\$0	\$0	\$0
2540000	REGULATORY LIAB	288715	Reg Liab - UT Property Insurance Reserve	UT	-\$474	\$0	\$0	\$0	\$0	-\$474	\$0	\$0	\$0	\$0
2540000	REGULATORY LIAB	288716	Reg Liab - WY Property Insurance Reserve	WYP	-\$106	\$0	\$0	\$0	-\$106	\$0	\$0	\$0	\$0	\$0
2540000	REGULATORY LIAB	288955	Regl. - Other - Recl to Curr	OTHER	\$296	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$296
2540000 Total					-\$27,022	\$0	-\$2,486	\$0	-\$106	-\$698	-\$36	\$0	\$0	-\$23,895
2541050	FAS143 ARO REG LIAB	111595	ARO/REG DIFF - TROJAN NUCLEAR PLANT	TROJP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2541050	FAS143 ARO REG LIAB	111650	ARO/REG DIFF - TROJAN NUCLEAR PLANT	TROJP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2541050	FAS143 ARO REG LIAB	288506	ARO/REG DIFF - TROJAN NUCLEAR PLANT	TROJP	-\$3,467	-\$157	-\$2,538	-\$772	\$0	\$0	\$0	\$0	\$0	\$0
2541050 Total					-\$3,467	-\$157	-\$2,538	-\$772	\$0	\$0	\$0	\$0	\$0	\$0
Grand Total					\$29,868	-\$357	-\$5,717	-\$1,367	\$12,163	\$39,891	\$5,495	\$2,885	\$309	-\$23,234



Regulatory Assessts (Actuals)
 Average of Monthly Averages Ending - December 2011
 Allocation Method - Factor West Control Area
 (Allocated In Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other	Util	
1242000	PAC PWR-INT FREE LN	0	INT FREE-PPL	OTHER	\$1,662	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,662	\$0
1242000	PAC PWR-INT FREE LN	0	INT FREE-PPL	WA	\$8	\$0	\$0	\$8	\$0	\$0	\$0	\$0	\$0	\$0
1242000 Total					\$1,671	\$0	\$0	\$8	\$0	\$0	\$0	\$0	\$1,662	\$0
1242100	PAC PWR-5 YR LOAN	0	INT FREE 5 YR-PPL	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1242100 Total					\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1242300	IDAHO-INT FREE LOAN	0	IDAHO-UPL	CA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1242300	IDAHO-INT FREE LOAN	0	IDAHO-UPL	IDU	\$12	\$0	\$0	\$0	\$0	\$12	\$0	\$0	\$0	\$0
1242300	IDAHO-INT FREE LOAN	0	IDAHO-UPL	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1242300	IDAHO-INT FREE LOAN	0	IDAHO-UPL	UT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1242300	IDAHO-INT FREE LOAN	0	IDAHO-UPL	WYP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1242300 Total					\$12	\$0	\$0	\$0	\$0	\$12	\$0	\$0	\$0	\$0
1243000	OR 6-12% WEATH LOAN	0	INT BEARING 6.5%-PPL	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1243000 Total					\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1243200	OR-VAR WEATHER LOANS	0	INT BEARING VAR%-PPL	OR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1243200	OR-VAR WEATHER LOANS	0	INT BEARING VAR%-PPL	OTHER	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1	\$0
1243200	OR-VAR WEATHER LOANS	0	INT BEARING VAR%-PPL	WA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1243200 Total					\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1	\$0
1243300	WTHR LOAN W/BETC(OR)	0	TAX CREDIT-PPL	OR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1243300	WTHR LOAN W/BETC(OR)	0	TAX CREDIT-PPL	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1243300 Total					\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1243400	OR EXPERIMENTAL LOAN	0	NEW 0% INT-PPL	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1243400 Total					\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1244100	ENERGY FINANSWER	0	ENERGY FINANSWER	CA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1244100	ENERGY FINANSWER	0	ENERGY FINANSWER	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1244100	ENERGY FINANSWER	0	ENERGY FINANSWER	OTHER	\$102	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$102	\$0
1244100	ENERGY FINANSWER	0	ENERGY FINANSWER	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1244100	ENERGY FINANSWER	0	ENERGY FINANSWER	UT	\$271	\$0	\$0	\$0	\$271	\$0	\$0	\$0	\$0	\$0
1244100	ENERGY FINANSWER	0	ENERGY FINANSWER	WA	\$18	\$0	\$19	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1244100	ENERGY FINANSWER	0	ENERGY FINANSWER	WYP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1244100 Total					\$392	\$0	\$19	\$0	\$271	\$0	\$0	\$0	\$102	\$0
1244200	PACIFIC ENVIROMENT	0	PACIFIC ENVIROMENT	OR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1244200 Total					\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1244300	INDUSTRIAL FINANSWR	0	INDUST FINANSWER	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1244300	INDUSTRIAL FINANSWR	0	INDUST FINANSWER	UT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1244300 Total					\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1244500	HOME COMFORT	0	HOME COMFORT	CA	\$15	\$15	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1244500	HOME COMFORT	0	HOME COMFORT	OTHER	\$6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6	\$0
1244500	HOME COMFORT	0	HOME COMFORT	SO	-\$4	\$0	-\$1	\$0	-\$1	-\$2	\$0	\$0	\$0	\$0
1244500	HOME COMFORT	0	HOME COMFORT	WA	\$35	\$0	\$0	\$35	\$0	\$0	\$0	\$0	\$0	\$0
1244500	HOME COMFORT	0	HOME COMFORT	WYU	\$52	\$15	-\$1	\$35	-\$1	-\$2	\$0	\$0	\$6	\$0
1244500 Total					\$118	\$15	-\$1	\$35	-\$1	-\$2	\$0	\$0	\$18	\$0
1244900	FINANSWER 12,000	0	"FINANSWER 12,000"	OTHER	\$18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$18	\$0
1244900	FINANSWER 12,000	0	"FINANSWER 12,000"	UT	\$1	\$0	\$0	\$0	\$0	\$1	\$0	\$0	\$0	\$0
1244900	FINANSWER 12,000	0	"FINANSWER 12,000"	WA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1244900	FINANSWER 12,000	0	"FINANSWER 12,000"	WYU	\$4	\$0	\$0	\$0	\$0	\$0	\$4	\$0	\$0	\$0
1244900 Total					\$23	\$0	\$0	\$0	\$0	\$1	\$0	\$4	\$18	\$0
1245300	IRRIGATION FINANSW	0	IRRIGATION FINANSWER	CA	\$20	\$20	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1245300	IRRIGATION FINANSW	0	IRRIGATION FINANSWER	OTHER	-\$20	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$20	\$0
1245300 Total					\$0	\$20	\$0	\$0	\$0	\$0	\$0	\$0	-\$20	\$0
1245400	RETROFIT ENGY FINANS	0	RETRO ENERGY FINANS	OTHER	\$6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6	\$0
1245400	RETROFIT ENGY FINANS	0	RETRO ENERGY FINANS	UT	-\$4	\$0	\$0	\$0	\$0	-\$4	\$0	\$0	\$0	\$0
1245400 Total					\$2	\$0	\$0	\$0	\$0	-\$4	\$0	\$0	\$6	\$0
1247000	ELIGAWL LOANS (CSS)	0	ELIGAWL SYSTEM	CA	\$362	\$362	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1247000	ELIGAWL LOANS (CSS)	0	ELIGAWL SYSTEM	IDU	\$19	\$0	\$0	\$0	\$0	\$19	\$0	\$0	\$0	\$0
1247000	ELIGAWL LOANS (CSS)	0	ELIGAWL SYSTEM	OTHER	-\$6,998	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$6,998	\$0
1247000	ELIGAWL LOANS (CSS)	0	ELIGAWL SYSTEM	UT	\$4,621	\$0	\$0	\$0	\$4,621	\$0	\$0	\$0	\$0	\$0
1247000	ELIGAWL LOANS (CSS)	0	ELIGAWL SYSTEM	WA	\$1,914	\$0	\$1,914	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1247000	ELIGAWL LOANS (CSS)	0	ELIGAWL SYSTEM	WYP	\$117	\$0	\$0	\$117	\$0	\$0	\$0	\$0	\$0	\$0
1247000	ELIGAWL LOANS (CSS)	0	ELIGAWL SYSTEM	WYU	\$5	\$0	\$0	\$0	\$0	\$0	\$5	\$0	\$0	\$0
1247000 Total					\$40	\$362	\$1,914	\$117	\$4,621	\$19	\$5	\$0	-\$6,998	\$0
1247100	CSS/ELI SYSTEM LOANS	0	CSS/ELI SYSTEM	OTHER	-\$36	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$36	\$0
1247100 Total					-\$36	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$36	\$0
1249000	RESV UNCOLL ESC&WZ	0	ESC - RESERVE	CA	-\$1	-\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1249000	RESV UNCOLL ESC&WZ	0	ESC - RESERVE	IDU	-\$13	\$0	\$0	\$0	\$0	-\$13	\$0	\$0	\$0	\$0
1249000	RESV UNCOLL ESC&WZ	0	ESC - RESERVE	OTHER	-\$71	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$71	\$0
1249000	RESV UNCOLL ESC&WZ	0	ESC - RESERVE	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1249000	RESV UNCOLL ESC&WZ	0	ESC - RESERVE	UT	-\$104	\$0	\$0	\$0	-\$104	\$0	\$0	\$0	\$0	\$0
1249000	RESV UNCOLL ESC&WZ	0	ESC - RESERVE	WA	-\$2	\$0	\$0	-\$2	\$0	\$0	\$0	\$0	\$0	\$0
1249000	RESV UNCOLL ESC&WZ	0	ESC - RESERVE	WYU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1249000 Total					-\$191	-\$1	\$0	-\$2	-\$104	-\$13	\$0	\$0	-\$71	\$0
1822200	UNRECOVER-TROJAN	111495	"REG ASSET-UNREC PLANT-TROJAN,CR/DECOMM"	TROJD	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1822200	UNRECOVER-TROJAN	185801	UNRECOVD PLANT - TROJAN-DR	TROJP	\$634	\$29	\$464	\$141	\$0	\$0	\$0	\$0	\$0	\$0
1822200	UNRECOVER-TROJAN	185802	UNRECOVD PLANT - TROJAN-CR-DEPN	TROJP	-\$631	-\$29	-\$462	-\$141	\$0	\$0	\$0	\$0	\$0	\$0
1822200	UNRECOVER-TROJAN	185803	UNRECOVD PLANT - TROJAN-DECOM-DR	TROJD	\$749	-\$34	\$548	\$167	\$0	\$0	\$0	\$0	\$0	\$0



Regulatory Assessts (Actuals)
 Average of Monthly Averages Ending - December 2011
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other	Nutli
1822200	UNRECOVER-TROJAN	185804	UNRECOVD PLANT - TROJAN-DECOM-CR	TROJD	-\$745	-\$34	-\$545	-\$166	\$0	\$0	\$0	\$0	\$0
1822200	UNRECOVER-TROJAN	185805	UNRECOVD PLNT - TROJAN-WESTHOUSE	TROJP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1822200 Total					\$7	\$0	\$5	\$2	\$0	\$0	\$0	\$0	\$0
1822230	UNRECOVER-TRJ-WA GEN	185808	UNREC PLANT TROJAN - WA	WA	-\$1	\$0	\$0	-\$1	\$0	\$0	\$0	\$0	\$0
1822230 Total					-\$1	\$0	\$0	-\$1	\$0	\$0	\$0	\$0	\$0
1822240	UNRECOVER-OR GEN	185809	UNREC PLANT TROJAN - OR	OR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1822240 Total					\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1822600	UNRECOVER-TRAIL MTN	111614	REG ASSET - TRAIL MTN MINE UNRECOVD INVEST	CAEE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1822600	UNRECOVER-TRAIL MTN	187056	Trail Mountain Mine Closure Costs	CAEE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1822600	UNRECOVER-TRAIL MTN	187059	TRAIL MTN MINE UNRECOVERED INVEST	CAEE	-\$10,608	\$0	\$0	-\$2,310	-\$6,727	-\$1,001	-\$519	-\$51	\$0
1822600	UNRECOVER-TRAIL MTN	187059	TRAIL MTN MINE UNRECOVERED INVEST	SE	\$10,608	\$169	\$2,596	\$800	\$1,534	\$4,466	\$665	\$346	\$34
1822600 Total					\$0	\$169	\$2,596	\$800	-\$776	-\$2,261	-\$336	-\$174	-\$17
1822700	UNRECOVER-POWERDALE	185821	UNRECOVERED PLANT - POWERDALE HYDRO PLAN	CAGW	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1822700 Total					\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823000	DSR REGULATORY ASSET	101218	ENERGY FINANSWER - UT 1996	UT	\$12	\$0	\$0	\$0	\$0	\$12	\$0	\$0	\$0
1823000 Total					\$12	\$0	\$0	\$0	\$0	\$12	\$0	\$0	\$0
1823020	IDAI COSTS - NO CALIF	187001	IDAI COSTS - NO. CA DIRECT ACCESS	CA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823020 Total					\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823040	OR D/R ACC	187002	OREGON DIRECT ACCESS	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823040	OR D/R ACC	187111	SCH 781 DIRECT ACCESS SHOPPING IN	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823040	OR D/R ACC	187743	SCH 294-25 TRANSITION ADJ BAL ACCT	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823040	OR D/R ACC	187744	SCH 294-27 TRANSITION ADJ BAL ACCT	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823040	OR D/R ACC	187764	IMPLEMENTATION COST II - RESIDENTIAL	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823040	OR D/R ACC	187765	IMPLEMENTATION COST II - NONRESIDENTIAL	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823040	OR D/R ACC	187766	IMPLEMENTATION COST 3 - RESIDENTIAL	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823040	OR D/R ACC	187767	IMPLEMENTATION COST 3 - NON RES SMALL	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823040	OR D/R ACC	187769	IMPLEMENTATION COST 3 - NON RES LARGE	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823040 Total					\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823600	P & M ARBITRATION	187040	PITTSBERG - MIDWAY ARBITRATION	CAEE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823600 Total					\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823870	DEFERRED PENSION	187104	FAS 87/88 PENSION UT	UT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823870	DEFERRED PENSION	187601	Contra Pension Reg Asset MMT & CTG - WY	WYP	-\$832	\$0	\$0	\$0	-\$932	\$0	\$0	\$0	\$0
1823870	DEFERRED PENSION	187623	Reg Asset - Post-Ret MMT - WY	WYP	\$154	\$0	\$0	\$0	\$154	\$0	\$0	\$0	\$0
1823870 Total					-\$678	\$0	\$0	\$0	-\$778	\$0	\$0	\$0	\$0
1823910	ENVIR CST UNDR AMORT	102026	D-SM RETAIL MINOR SITES	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823910	ENVIR CST UNDR AMORT	102103	UTAH METALS CLEANUP	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823910	ENVIR CST UNDR AMORT	102104	ASTORIA YOUNGS BAY CLEANUP	SO	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823910	ENVIR CST UNDR AMORT	102105	D-SM RETAIL MINOR SITES	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823910	ENVIR CST UNDR AMORT	102191	ASTORIA YOUNGS BAY CLEANUP	SO	\$64	\$1	\$16	\$4	\$8	\$29	\$4	\$2	\$0
1823910	ENVIR CST UNDR AMORT	102193	UTAH METALS CLEANUP	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823910	ENVIR CST UNDR AMORT	102194	DSM RETAIL MINOR SITES	SO	\$26	\$1	\$6	\$2	\$3	\$12	\$2	\$1	\$0
1823910	ENVIR CST UNDR AMORT	102324	DSM RETAIL MINOR SITES	SO	\$38	\$1	\$9	\$3	\$5	\$17	\$2	\$1	\$0
1823910	ENVIR CST UNDR AMORT	102325	ASTORIA YOUNGS BAY CLEANUP	SO	\$19	\$0	\$5	\$1	\$2	\$8	\$1	\$1	\$0
1823910	ENVIR CST UNDR AMORT	102326	UTAH METALS CLEANUP	SO	\$6	\$0	\$1	\$0	\$1	\$3	\$0	\$0	\$0
1823910	ENVIR CST UNDR AMORT	102463	D-SM RETAIL MINOR SITES	SO	\$63	\$1	\$15	\$4	\$8	\$28	\$4	\$2	\$0
1823910	ENVIR CST UNDR AMORT	102464	ASTORIA YOUNGS BAY CLEANUP	SO	\$9	\$0	\$2	\$1	\$1	\$4	\$1	\$0	\$0
1823910	ENVIR CST UNDR AMORT	102467	THIRD WEST SUBSTATION CLEANUP	SO	\$1,151	\$24	\$280	\$78	\$149	\$515	\$69	\$32	\$3
1823910	ENVIR CST UNDR AMORT	102477	SALT LAKE CITY AUTO	SO	\$10	\$0	\$2	\$1	\$1	\$5	\$1	\$0	\$0
1823910	ENVIR CST UNDR AMORT	102570	D-SM RETAIL MINOR SITES	SO	\$5,437	\$112	\$1,325	\$369	\$704	\$2,433	\$328	\$152	\$18
1823910	ENVIR CST UNDR AMORT	102571	SALT LAKE CITY AUTO	SO	\$3	\$0	\$1	\$0	\$0	\$1	\$0	\$0	\$0
1823910	ENVIR CST UNDR AMORT	102584	WASHINGTON NON-DEFERRED COSTS	WA	-\$688	\$0	\$0	-\$688	\$0	\$0	\$0	\$0	\$0
1823910	ENVIR CST UNDR AMORT	102681	ASTORIA YOUNG BAY CLEANUP	SO	\$807	\$17	\$197	\$55	\$105	\$361	\$49	\$23	\$2
1823910	ENVIR CST UNDR AMORT	102771	ENVIRONMENTAL COST UNDER AMORTIZATION	SO	\$1,165	\$24	\$284	\$79	\$151	\$521	\$70	\$32	\$3
1823910 Total					\$8,112	\$181	\$2,144	-\$90	\$1,140	\$3,837	\$531	\$245	\$24
1823920	DSR COSTS AMORTIZED	101185	IND FINANSWER 96	UT	\$5	\$0	\$0	\$0	\$0	\$5	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED	101190	COMM BUILDING 96	UT	\$1	\$0	\$0	\$0	\$0	\$1	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED	101946	INDUSTRIAL FINANSWER-WYOMING - PPL 2000	WYP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED	101948	SPECIAL CONTRACTS-DSM-WY-PPL 2001	WYP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED	102030	ENERGY FINANSWER - WASHINGTON	OTHER	\$4,426	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,426
1823920	DSR COSTS AMORTIZED	102032	INDUSTRIAL FINANSWER - WASHINGTON	OTHER	\$21,410	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$21,410
1823920	DSR COSTS AMORTIZED	102033	LOW INCOME - WASHINGTON	OTHER	\$7,013	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,013
1823920	DSR COSTS AMORTIZED	102034	SELF AUDIT - WASHINGTON	OTHER	\$14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$14
1823920	DSR COSTS AMORTIZED	102036	COMMERCIAL SMALL RETROFIT - WASHINGTON	OTHER	\$788	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$788
1823920	DSR COSTS AMORTIZED	102037	INDUSTRIAL SMALL RETROFIT - WASHINGTON	OTHER	\$13	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$13
1823920	DSR COSTS AMORTIZED	102038	COMMERCIAL RETROFIT LIGHTING - WASHINGTO	OTHER	\$624	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$624
1823920	DSR COSTS AMORTIZED	102039	INDUSTRIAL RETROFIT LIGHTING-WA	OTHER	\$88	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$88
1823920	DSR COSTS AMORTIZED	102040	NEEA - WASHINGTON	OTHER	\$5,318	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,318
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	\$159	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$159
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	102067	COMMERCIAL RETROFIT - WYOMING - PPL 2001	WYP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED	102068	ENERGY FINANSWER - WYOMING PPL - 2001	WYP	\$2	\$0	\$0	\$0	\$2	\$0	\$0	\$0	\$0



Regulatory Assessts (Actuals)

Average of Monthly Averages Ending - December 2011

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other	Nutil
1823920	DSR COSTS AMORTIZED	102089	INDUSTRIAL FINANSWER-WYOMING - PPL 2001	WYP	\$5	\$0	\$0	\$0	\$0	\$5	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED	102070	SELF AUDIT - WYOMING - PPL 2001	WYP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED	102071	SELF AUDIT - WYOMING - UP&L 2001	WYP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED	102072	COMPACT FLOURESCENT LAMPS - WASHINGTON	OTHER	\$1,183	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED	102127	RESIDENTIAL PROGRAM RESEARCH - WA	OTHER	\$24	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,183
1823920	DSR COSTS AMORTIZED	102128	WA REVENUE RECOVERY - SBC OFFSET	OTHER	-\$58,400	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$24
1823920	DSR COSTS AMORTIZED	102131	ENERGY FINANSWER - UTAH 2001/2002	OTHER	\$1,280	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$58,400
1823920	DSR COSTS AMORTIZED	102133	INDUSTRIAL FINANSWER - UTAH 2001/2002	OTHER	\$1,353	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,280
1823920	DSR COSTS AMORTIZED	102138	COMPACT FLUOR LAMPS (CFL) UT 2001/2002	OTHER	\$4,202	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,353
1823920	DSR COSTS AMORTIZED	102147	COMMERCIAL SMALL RETROFIT - UT 2001/2002	OTHER	\$848	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,202
1823920	DSR COSTS AMORTIZED	102148	INDUSTRIAL SMALL RETROFIT - UT 2002	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$848
1823920	DSR COSTS AMORTIZED	102149	COMMERCIAL RETROFIT LIGHTING - UT 2001/2	OTHER	\$498	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED	102150	INDUSTRIAL RETROFIT LIGHTING - UT 2001/2	OTHER	\$82	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$498
1823920	DSR COSTS AMORTIZED	102158	ENERGY FINANSWER - WYP - 2002	WYP	\$2	\$0	\$0	\$0	\$2	\$0	\$0	\$0	\$82
1823920	DSR COSTS AMORTIZED	102159	INDUSTRIAL FINANSWER - WYP - 2002	WYP	\$7	\$0	\$0	\$0	\$7	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED	102160	SELF AUDIT - WYP - 2002	WYP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED	102181	SELF AUDIT - WYU - 2002	WYP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED	102185	WEB AUDIT PILOT - WA	OTHER	\$527	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED	102186	APPLIANCE REBATE - WA	OTHER	\$18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$527
1823920	DSR COSTS AMORTIZED	102195	INDUSTRIAL RETROFIT LIGHTING - UT 2002	OTHER	\$71	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$18
1823920	DSR COSTS AMORTIZED	102196	POWER FORWARD UT 2002	OTHER	\$115	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$71
1823920	DSR COSTS AMORTIZED	102205	A/C LOAD CONTROL PGM - RESIDENTIAL - UT	OTHER	\$28	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$115
1823920	DSR COSTS AMORTIZED	102206	SCHOOL ENERGY EDUCATION - WA	OTHER	\$2,979	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$28
1823920	DSR COSTS AMORTIZED	102208	COMPACT FLOURESCENT LAMPS (CFL) - WYP 20	WYP	\$1	\$0	\$0	\$0	\$1	\$0	\$0	\$0	\$2,979
1823920	DSR COSTS AMORTIZED	102209	AIR CONDITIONING - UT 2002	OTHER	\$24	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1
1823920	DSR COSTS AMORTIZED	102210	HASSLEFREE EFFICIENCY - IDU 2003	IDU	\$1	\$0	\$0	\$0	\$0	\$1	\$0	\$0	\$24
1823920	DSR COSTS AMORTIZED	102213	REFRIGERATOR RECYCLING PGM - UT 2003	OTHER	\$1,509	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1
1823920	DSR COSTS AMORTIZED	102214	REFRIGERATOR RECYCLING PGM - WA	OTHER	\$2,699	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,509
1823920	DSR COSTS AMORTIZED	102215	REFRIGERATOR RECYCLING - WYP 2003	WYP	\$1	\$0	\$0	\$0	\$1	\$0	\$0	\$0	\$2,699
1823920	DSR COSTS AMORTIZED	102223	A/C LOAD CONTROL - RESIDENTIAL UT 2003	OTHER	\$460	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1
1823920	DSR COSTS AMORTIZED	102225	AIR CONDITIONING - UT 2003	OTHER	\$2,564	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$460
1823920	DSR COSTS AMORTIZED	102226	COMMERCIAL RETROFIT LIGHTING - UT 2003	OTHER	\$1,187	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,564
1823920	DSR COSTS AMORTIZED	102227	COMMERCIAL SMALL RETROFIT - UT 2003	OTHER	\$895	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,187
1823920	DSR COSTS AMORTIZED	102228	COMPACT FLOURESCENT LAMP (CFL) - UT 2002	OTHER	\$13	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$895
1823920	DSR COSTS AMORTIZED	102229	ENERGY FINANSWER - UT 2003	OTHER	\$1,542	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$13
1823920	DSR COSTS AMORTIZED	102231	INDUSTRIAL FINANSWER - UT 2003	OTHER	\$1,658	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,542
1823920	DSR COSTS AMORTIZED	102232	INDUSTRIAL RETROFIT LIGHTING - UT 2003	OTHER	\$191	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,658
1823920	DSR COSTS AMORTIZED	102233	INDUSTRIAL SMALL RETROFIT - UTAH - 2003	OTHER	\$14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$191
1823920	DSR COSTS AMORTIZED	102236	POWER FORWARD - UT 2003	OTHER	-\$27	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$14
1823920	DSR COSTS AMORTIZED	102237	COMPACT FLOURESCENT LAMPS - WYP 2003	WYP	\$1	\$0	\$0	\$0	\$1	\$0	\$0	\$0	-\$27
1823920	DSR COSTS AMORTIZED	102238	ENERGY FINANSWER - WYP 2003	WYP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1
1823920	DSR COSTS AMORTIZED	102239	INDUSTRIAL FINANSWER - WYP 2003	WYP	\$10	\$0	\$0	\$0	\$10	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED	102245	SELF AUDIT - WYOMING - PPL 2003	WYP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED	102246	CA REVENUE RECOVERY - BALANCING ACCT	OTHER	-\$3,478	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$3,478
1823920	DSR COSTS AMORTIZED	102327	COMMERCIAL SELF-DIRECT UT 2003	OTHER	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4
1823920	DSR COSTS AMORTIZED	102328	INDUSTRIAL SELF-DIRECT UT 2003	OTHER	\$7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7
1823920	DSR COSTS AMORTIZED	102336	LOW INCOME - UTAH - 2004	OTHER	\$22	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$22
1823920	DSR COSTS AMORTIZED	102337	REFRIGERATOR RECYCLING PGM - UT 2004	OTHER	\$3,581	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,581
1823920	DSR COSTS AMORTIZED	102338	AC LOAD CONTROL - RESIDENTIAL UT 2004	OTHER	\$2,910	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,910
1823920	DSR COSTS AMORTIZED	102339	AIR CONDITIONING - UT 2004	OTHER	\$3,026	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,026
1823920	DSR COSTS AMORTIZED	102340	COMMERCIAL RETROFIT LIGHTING - UT 2004	OTHER	\$1,547	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,547
1823920	DSR COSTS AMORTIZED	102341	COMMERCIAL SMALL RETROFIT - UT 2004	OTHER	\$285	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$285
1823920	DSR COSTS AMORTIZED	102342	COMPACT FLOURESCENT LAMPS (CFL) UT 2004	OTHER	-\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$1
1823920	DSR COSTS AMORTIZED	102343	ENERGY FINANSWER - UT 2004	OTHER	\$1,227	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,227
1823920	DSR COSTS AMORTIZED	102344	INDUSTRIAL FINANSWER - UT 2004	OTHER	\$2,562	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,562
1823920	DSR COSTS AMORTIZED	102345	INDUSTRIAL RETROFIT - UT 2004	OTHER	\$230	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$230
1823920	DSR COSTS AMORTIZED	102346	INDUSTRIAL SMALL RETROFIT - UT 2004	OTHER	\$51	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$51
1823920	DSR COSTS AMORTIZED	102347	POWER FORWARD - UT 2004	OTHER	\$54	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$54
1823920	DSR COSTS AMORTIZED	102348	COMMERCIAL SELF-DIRECT - UT 2004	OTHER	\$89	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$89
1823920	DSR COSTS AMORTIZED	102349	INDUSTRIAL SELF-DIRECT - UT 2004	OTHER	\$129	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$129
1823920	DSR COSTS AMORTIZED	102351	ENERGY FINANSWER - IDU/UT 2004	IDU	\$3	\$0	\$0	\$0	\$0	\$3	\$0	\$0	\$3
1823920	DSR COSTS AMORTIZED	102360	REFRIGERATOR RECYCLING PGM - WYP 2004	WYP	\$1	\$0	\$0	\$0	\$1	\$0	\$0	\$0	\$1
1823920	DSR COSTS AMORTIZED	102362	ENERGY FINANSWER - WYP 2004	WYP	\$6	\$0	\$0	\$0	\$6	\$0	\$0	\$0	\$6
1823920	DSR COSTS AMORTIZED	102363	INDUSTRIAL FINANSWER - WYP 2004	WYP	\$15	\$0	\$0	\$0	\$15	\$0	\$0	\$0	\$15
1823920	DSR COSTS AMORTIZED	102364	SELF AUDIT - WYOMING - PPL 2004	WYP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED	102443	RESIDENTIAL NEW CONSTRUCTION - WASHINGTON	OTHER	\$561	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$561
1823920	DSR COSTS AMORTIZED	102444	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	\$76	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$76
1823920	DSR COSTS AMORTIZED	102458	COMMERCIAL FINANSWER EXPRESS - WASHINGTO	OTHER	\$4,341	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,341
1823920	DSR COSTS AMORTIZED	102459	INDUSTRIAL FINANSWER EXPRESS - WASHINGTON	OTHER	\$1,607	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,607
1823920	DSR COSTS AMORTIZED	102460	COMMERCIAL FINANSWER EXPRESS - UTAH - 20	OTHER	\$446	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$446
1823920	DSR COSTS AMORTIZED	102461	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	OTHER	\$146	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$146
1823920	DSR COSTS AMORTIZED	102462	UTAH REVENUE RECOVERY - SBC OFFSET	OTHER	-\$289,305	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$289,305
1823920	DSR COSTS AMORTIZED	102502	RETROFIT COMMISSIONING PROGRAM - UTAH	OTHER	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2
1823920	DSR COSTS AMORTIZED	102503	C&I LIGHTING LOAD CONTROL - UTAH - 2004	OTHER	\$23	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$23



Regulatory Asssets (Actuals)
 Average of Monthly Averages Ending - December 2011
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other	Mutil
1823920	DSR COSTS AMORTIZED 102504	REFRIGERATOR RECYCLING PGM - IDAHO - 200	IDU	\$1	\$0	\$0	\$0	\$0	\$0	\$1	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED 102506	COMMERCIAL FINANSWER EXPRESS - IDAHO - 2	IDU	\$2	\$0	\$0	\$0	\$0	\$0	\$2	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED 102507	INDUSTRIAL FINANSWER EXPRESS - IDAHO - 2	IDU	\$2	\$0	\$0	\$0	\$0	\$0	\$2	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED 102508	IRRIGATION EFFICIENCY PROGRAM - IDAHO -	IDU	\$3	\$0	\$0	\$0	\$0	\$0	\$3	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED 102518	ENERGY FINANSWER - IDU7 2005	IDU	\$9	\$0	\$0	\$0	\$0	\$0	\$9	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED 102525	REFRIGERATOR RECYCLING PGM - IDAHO - 200	IDU	\$2	\$0	\$0	\$0	\$0	\$0	\$2	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED 102528	COMMERCIAL FINANSWER EXPRESS - IDAHO - 2	IDU	\$2	\$0	\$0	\$0	\$0	\$0	\$2	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED 102529	INDUSTRIAL FINANSWER EXPRESS - IDAHO - 2	IDU	\$1	\$0	\$0	\$0	\$0	\$0	\$1	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED 102530	IRRIGATION EFFICIENCY PROGRAM - IDAHO -	IDU	\$21	\$0	\$0	\$0	\$0	\$0	\$21	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED 102532	LOW INCOME - UTAH - 2005	OTHER	\$48	\$0	\$0	\$0	\$0	\$0	\$48	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED 102533	REFRIGERATOR RECYCLING PGM-UTAH - 2005	OTHER	\$3,306	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,306	\$0
1823920	DSR COSTS AMORTIZED 102534	A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20	OTHER	\$3,060	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,060	\$0
1823920	DSR COSTS AMORTIZED 102535	AIR CONDITIONING - UTAH - 2005	OTHER	\$2,347	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,347	\$0
1823920	DSR COSTS AMORTIZED 102536	COMMERCIAL RETROFIT LIGHTING - UTAH - 20	OTHER	\$65	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$65	\$0
1823920	DSR COSTS AMORTIZED 102537	COMMERCIAL SMALL RETROFIT - UTAH - 2005	OTHER	\$223	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$223	\$0
1823920	DSR COSTS AMORTIZED 102539	ENERGY FINANSWER - UTAH - 2005	OTHER	\$1,476	\$0	\$0	\$0	\$0	\$0	\$1,476	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED 102540	INDUSTRIAL FINANSWER - UTAH - 2005	OTHER	\$3,485	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,485	\$0
1823920	DSR COSTS AMORTIZED 102541	INDUSTRIAL RETROFIT LIGHTING - UTAH - 20	OTHER	\$80	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$80	\$0
1823920	DSR COSTS AMORTIZED 102543	POWER FORWARD - UTAH - 2005	OTHER	\$50	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$50	\$0
1823920	DSR COSTS AMORTIZED 102544	COMMERCIAL SELF-DIRECT - UTAH - 2005	OTHER	\$67	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$67	\$0
1823920	DSR COSTS AMORTIZED 102545	INDUSTRIAL SELF-DIRECT-UTAH-2005	OTHER	\$103	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$103	\$0
1823920	DSR COSTS AMORTIZED 102546	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	\$944	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$944	\$0
1823920	DSR COSTS AMORTIZED 102547	COMMERCIAL FINANSWER EXPRESS - UTAH - 20	OTHER	\$1,967	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,967	\$0
1823920	DSR COSTS AMORTIZED 102548	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	OTHER	\$421	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$421	\$0
1823920	DSR COSTS AMORTIZED 102549	RETROFIT COMMISSIONING PROGRAM - UTAH -	OTHER	\$105	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$105	\$0
1823920	DSR COSTS AMORTIZED 102550	C&I LIGHTING LOAD CONTROL - UTAH - 2005	OTHER	\$36	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$36	\$0
1823920	DSR COSTS AMORTIZED 102552	ENERGY FINANSWER - WYOMING PPL - 2005	WYP	\$3	\$0	\$0	\$0	\$3	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED 102553	INDUSTRIAL FINANSWER-WYOMING - PPL 2005	WYP	\$11	\$0	\$0	\$0	\$11	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED 102554	SELF AUDIT - WYOMING - PPL 2005	WYP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED 102555	REFRIGERATOR RECYCLING - PPL WYOMING - 2	WYP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED 102556	1823920/102556	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED 102562	APPLIANCE INCENTIVE - WASHWISE - WASHING	OTHER	\$53	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$53	\$0
1823920	DSR COSTS AMORTIZED 102586	IRRIGATION LOAD CONTROL - UTAH - 2005	OTHER	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3	\$0
1823920	DSR COSTS AMORTIZED 102702	ENERGY FINANSWER - WYOMING PPL - 2006	WYP	\$1	\$0	\$0	\$0	\$1	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED 102703	INDUSTRIAL FINANSWER-WYOMING-PPL 2006	WYP	\$3	\$0	\$0	\$0	\$3	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED 102706	LOW INCOME-UTAH-2006	OTHER	\$119	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$119	\$0
1823920	DSR COSTS AMORTIZED 102707	REFRIGERATOR RECYCLING PGM-UTAH-2006	OTHER	\$3,752	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,752	\$0
1823920	DSR COSTS AMORTIZED 102708	A/C LOAD CONTROL - RESIDENTIAL/UTAH-2006	OTHER	\$8,624	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$8,624	\$0
1823920	DSR COSTS AMORTIZED 102709	AIR CONDITIONING-UTAH-2006	OTHER	\$1,499	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,499	\$0
1823920	DSR COSTS AMORTIZED 102712	ENERGY FINANSWER-UTAH-2006	OTHER	\$2,187	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,187	\$0
1823920	DSR COSTS AMORTIZED 102713	INDUSTRIAL FINANSWER-WYOMING-UTAH-2006	OTHER	\$2,748	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,748	\$0
1823920	DSR COSTS AMORTIZED 102717	COMMERCIAL SELF-DIRECT-UTAH-2006	OTHER	\$65	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$65	\$0
1823920	DSR COSTS AMORTIZED 102718	INDUSTRIAL SELF-DIRECT-UTAH-2006	OTHER	\$122	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$122	\$0
1823920	DSR COSTS AMORTIZED 102719	RESIDENTIAL NEW CONSTRUCTION-UTAH-2006	OTHER	\$1,848	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,848	\$0
1823920	DSR COSTS AMORTIZED 102720	COMMERCIAL FINANSWER EXPRESS-UTAH-2006	OTHER	\$2,469	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,469	\$0
1823920	DSR COSTS AMORTIZED 102721	INDUSTRIAL FINANSWER-UTAH-2006	OTHER	\$536	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$536	\$0
1823920	DSR COSTS AMORTIZED 102722	RETROFIT COMMISSIONING PROGRAM - UTAH-200	OTHER	\$211	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$211	\$0
1823920	DSR COSTS AMORTIZED 102723	C&I LIGHTING LOAD CONTROL - UTAH-2006	OTHER	\$6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6	\$0
1823920	DSR COSTS AMORTIZED 102725	CALIFORNIA DSM EXPENSE-2006	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED 102759	HOME ENERGY EFF INCENTIVE PROG-UTAH-2006	OTHER	\$241	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$241	\$0
1823920	DSR COSTS AMORTIZED 102760	HOME ENERGY EFF INCENTIVE PROG-WA-2006	OTHER	\$4,765	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,765	\$0
1823920	DSR COSTS AMORTIZED 102761	HOME ENERGY EFF INCENTIVE PROG-PPL WYOMI	WYP	\$8	\$0	\$0	\$0	\$8	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED 102767	DSR COSTS BEING AMORTIZED	OTHER	-\$21,207	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$21,207	\$0
1823920	DSR COSTS AMORTIZED 102788	DSR COSTS BEING AMORTIZED	WYP	\$3	\$0	\$0	\$0	\$3	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED 102789	DSR COSTS BEING AMORTIZED	WYP	\$2	\$0	\$0	\$0	\$2	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED 102790	DSR COSTS BEING AMORTIZED	WYP	\$2	\$0	\$0	\$0	\$2	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED 102791	DSR COSTS BEING AMORTIZED	WYP	\$2	\$0	\$0	\$0	\$2	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED 102792	DSR COSTS BEING AMORTIZED	WYP	\$2	\$0	\$0	\$0	\$2	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED 102796	DSR COSTS BEING AMORTIZED	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED 102798	ENERGY FINANSWER - WYOMING PPL - 2007	WYP	\$1	\$0	\$0	\$0	\$1	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED 102799	MAJOR CUSTOMER 99	WYP	\$2	\$0	\$0	\$0	\$2	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED 102802	HOME ENERGY EFF INCENTIVE PRO - PPL WYOM	WYP	\$6	\$0	\$0	\$0	\$6	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED 102803	LOW-INCOME WEATHERIZATION - WYOMING PPL -	WYP	\$3	\$0	\$0	\$0	\$3	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED 102804	COMMERCIAL FINANSWER EXPRESS - WY - 2007	WYP	\$2	\$0	\$0	\$0	\$2	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED 102805	INDUSTRIAL FINANSWER EXPRESS - WY - 2007	WYP	\$1	\$0	\$0	\$0	\$1	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED 102806	SELF DIRECT - COMMERCIAL - WY - 2007	WYP	\$1	\$0	\$0	\$0	\$1	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED 102807	SELF DIRECT - INDUSTRIAL - WY - 2007	WYP	\$1	\$0	\$0	\$0	\$1	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED 102819	A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20	OTHER	\$5,982	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,982	\$0
1823920	DSR COSTS AMORTIZED 102820	AIR CONDITIONING - UTAH - 2007	OTHER	\$883	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$883	\$0
1823920	DSR COSTS AMORTIZED 102821	ENERGY FINANSWER - UTAH - 2007	OTHER	\$1,952	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,952	\$0
1823920	DSR COSTS AMORTIZED 102822	INDUSTRIAL FINANSWER - UTAH - 2007	OTHER	\$3,369	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,369	\$0
1823920	DSR COSTS AMORTIZED 102823	LOW INCOME - UTAH - 2007	OTHER	\$117	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$117	\$0
1823920	DSR COSTS AMORTIZED 102824	POWER FORWARD - UTAH - 2007	OTHER	\$50	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$50	\$0
1823920	DSR COSTS AMORTIZED 102825	REFRIGERATOR RECYCLING PGM- UTAH - 2007	OTHER	\$3,399	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,399	\$0



Regulatory Assessts (Actuals)

Average of Monthly Averages Ending - December 2011

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other	Nutll	
1823920	DSR COSTS AMORTIZED 102826	COMMERCIAL SELF-DIRECT - UTAH - 2007	OTHER	\$61	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$61	\$0
1823920	DSR COSTS AMORTIZED 102827	INDUSTRIAL SELF-DIRECT - UTAH - 2007	OTHER	\$108	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$108	\$0
1823920	DSR COSTS AMORTIZED 102828	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	\$1,936	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,936	\$0
1823920	DSR COSTS AMORTIZED 102829	COMMERCIAL FINANSWER EXPRESS - UTAH - 20	OTHER	\$3,277	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,277	\$0
1823920	DSR COSTS AMORTIZED 102830	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	OTHER	\$968	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$968	\$0
1823920	DSR COSTS AMORTIZED 102831	RETROFIT COMMISSIONING PROGRAM - UTAH -	OTHER	\$187	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$187	\$0
1823920	DSR COSTS AMORTIZED 102833	IRRIGATION LOAD CONTROL - UTAH - 2007	OTHER	\$277	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$277	\$0
1823920	DSR COSTS AMORTIZED 102834	HOME ENERGY EFF INCENTIVE PROG - UT 2007	OTHER	\$3,034	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,034	\$0
1823920	DSR COSTS AMORTIZED 102863	CALIFORNIA DSM EXPENSE - 2008	CA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED 102885	ENERGY FINANSWER - WYOMING PPL - 2008	WYP	\$4	\$0	\$0	\$0	\$4	\$0	\$0	\$0	\$0	\$4	\$0
1823920	DSR COSTS AMORTIZED 102886	INDUSTRIAL FINANSWER - WYOMING PPL - 200	WYP	\$5	\$0	\$0	\$0	\$5	\$0	\$0	\$0	\$0	\$5	\$0
1823920	DSR COSTS AMORTIZED 102888	REFRIGERATOR RECYCLING - WYOMING 2008	WYP	\$1	\$0	\$0	\$0	\$1	\$0	\$0	\$0	\$0	\$1	\$0
1823920	DSR COSTS AMORTIZED 102889	HOME ENERGY EFF INCENTIVE PROGRAM - WYOM	WYP	\$5	\$0	\$0	\$0	\$5	\$0	\$0	\$0	\$0	\$5	\$0
1823920	DSR COSTS AMORTIZED 102890	LOW INCOME WEATHERIZATION - WYOMING 2008	WYP	\$2	\$0	\$0	\$0	\$2	\$0	\$0	\$0	\$0	\$2	\$0
1823920	DSR COSTS AMORTIZED 102891	COMMERCIAL FINANSWER EXPRESS - WYOMING 2	WYP	\$1	\$0	\$0	\$0	\$1	\$0	\$0	\$0	\$0	\$1	\$0
1823920	DSR COSTS AMORTIZED 102892	INDUSTRIAL FINANSWER EXPRESS - WY - 2008	WYP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED 102893	SELF DIRECT COMMERCIAL - WYOMING 2008	WYP	\$2	\$0	\$0	\$0	\$2	\$0	\$0	\$0	\$0	\$2	\$0
1823920	DSR COSTS AMORTIZED 102894	SELF DIRECT INDUSTRIAL - WYOMING 2008	WYP	\$3	\$0	\$0	\$0	\$3	\$0	\$0	\$0	\$0	\$3	\$0
1823920	DSR COSTS AMORTIZED 102906	AC LOAD CONTROL - RESIDENTIAL - UTAH 200	OTHER	\$7,175	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,175	\$0
1823920	DSR COSTS AMORTIZED 102907	AIR CONDITIONING - UTAH 2008	OTHER	\$526	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$526	\$0
1823920	DSR COSTS AMORTIZED 102908	ENERGY FINANSWER - UTAH - 2008	OTHER	\$3,486	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,486	\$0
1823920	DSR COSTS AMORTIZED 102909	INDUSTRIAL FINANSWER - UTAH - 2008	OTHER	\$4,289	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,289	\$0
1823920	DSR COSTS AMORTIZED 102910	LOW INCOME - UTAH 2008	OTHER	\$127	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$127	\$0
1823920	DSR COSTS AMORTIZED 102911	POWER FORWARD - UTAH - 2008	OTHER	\$50	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$50	\$0
1823920	DSR COSTS AMORTIZED 102912	REFRIGERATOR RECYCLING - UTAH - 2008	OTHER	\$2,570	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,570	\$0
1823920	DSR COSTS AMORTIZED 102913	COMMERCIAL SELF DIRECT - UTAH - 2008	OTHER	\$83	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$83	\$0
1823920	DSR COSTS AMORTIZED 102914	INDUSTRIAL SELF DIRECT - UTAH - 2008	OTHER	\$126	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$126	\$0
1823920	DSR COSTS AMORTIZED 102915	RESIDENTIAL NEW CONSTRUCTION - UTAH 2008	OTHER	\$1,664	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,664	\$0
1823920	DSR COSTS AMORTIZED 102916	COMMERCIAL FINANSWER EXPRESS - UTAH 2008	OTHER	\$3,791	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,791	\$0
1823920	DSR COSTS AMORTIZED 102917	INDUSTRIAL FINANSWER EXPRESS - UTAH 2008	OTHER	\$1,133	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,133	\$0
1823920	DSR COSTS AMORTIZED 102918	RETROFIT COMMISSIONING PROGRAM - UTAH -	OTHER	\$1,053	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,053	\$0
1823920	DSR COSTS AMORTIZED 102919	C&I LIGHTING LOAD CONTROL - UTAH - 2008	OTHER	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4	\$0
1823920	DSR COSTS AMORTIZED 102920	IRRIGATION LOAD CONTROL - UTAH	OTHER	\$762	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$762	\$0
1823920	DSR COSTS AMORTIZED 102921	HOME ENERGY EFF INCENTIVE PROGRAM - UTAH	OTHER	\$7,817	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,817	\$0
1823920	DSR COSTS AMORTIZED 102964	CALIFORNIA DSM EXPENSE - 2009	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED 102976	A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20	OTHER	\$9,817	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$9,817	\$0
1823920	DSR COSTS AMORTIZED 102977	AIR CONDITIONING - UTAH - 2009	OTHER	\$500	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$500	\$0
1823920	DSR COSTS AMORTIZED 102978	ENERGY FINANSWER - UTAH - 2009	OTHER	\$2,532	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,532	\$0
1823920	DSR COSTS AMORTIZED 102979	INDUSTRIAL FINANSWER - UTAH - 2009	OTHER	\$5,215	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,215	\$0
1823920	DSR COSTS AMORTIZED 102980	LOW INCOME - UTAH - 2009	OTHER	\$162	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$162	\$0
1823920	DSR COSTS AMORTIZED 102981	POWER FORWARD - UTAH - 2009	OTHER	\$50	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$50	\$0
1823920	DSR COSTS AMORTIZED 102982	REFRIGERATOR RECYCLING PGM - UTAH - 2009	OTHER	\$2,339	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,339	\$0
1823920	DSR COSTS AMORTIZED 102983	COMMERCIAL SELF-DIRECT - UTAH - 2009	OTHER	\$53	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$53	\$0
1823920	DSR COSTS AMORTIZED 102984	INDUSTRIAL SELF-DIRECT - UTAH - 2009	OTHER	\$72	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$72	\$0
1823920	DSR COSTS AMORTIZED 102985	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	\$1,446	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,446	\$0
1823920	DSR COSTS AMORTIZED 102986	COMMERCIAL FINANSWER EXPRESS - UTAH - 20	OTHER	\$3,258	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,258	\$0
1823920	DSR COSTS AMORTIZED 102987	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	OTHER	\$776	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$776	\$0
1823920	DSR COSTS AMORTIZED 102988	RETROFIT COMMISSIONING PROGRAM - UTAH -	OTHER	\$947	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$947	\$0
1823920	DSR COSTS AMORTIZED 102990	IRRIGATION LOAD CONTROL - UTAH - 2009	OTHER	\$2,732	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,732	\$0
1823920	DSR COSTS AMORTIZED 102991	HOME ENERGY EFF INCENTIVE PROG - UT 2009	OTHER	\$25,439	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$25,439	\$0
1823920	DSR COSTS AMORTIZED 102992	ENERGY FINANSWER - WYOMING PPL - 2009	OTHER	\$21	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$21	\$0
1823920	DSR COSTS AMORTIZED 102993	INDUSTRIAL FINANSWER-WYOMING - PPL 2009	OTHER	\$98	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$98	\$0
1823920	DSR COSTS AMORTIZED 102995	REFRIGERATOR RECYCLING - PPL WYOMING - 2	OTHER	\$140	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$140	\$0
1823920	DSR COSTS AMORTIZED 102996	HOME ENERGY EFF INCENTIVE PRO - PPL WYOM	OTHER	\$439	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$439	\$0
1823920	DSR COSTS AMORTIZED 102997	LOW INCOME WEATHERIZATION - WYOMING PPL	OTHER	\$86	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$86	\$0
1823920	DSR COSTS AMORTIZED 102998	COMMERCIAL FINANSWER EXPRESS - WY - 2009	OTHER	\$139	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$139	\$0
1823920	DSR COSTS AMORTIZED 102999	INDUSTRIAL FINANSWER EXPRESS - WY - 2009	OTHER	\$59	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$59	\$0
1823920	DSR COSTS AMORTIZED 103000	SELF DIRECT - COMMERCIAL - WY - 2009	OTHER	\$5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5	\$0
1823920	DSR COSTS AMORTIZED 103001	SELF DIRECT - INDUSTRIAL - WY - 2009	OTHER	\$12	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$12	\$0
1823920	DSR COSTS AMORTIZED 103003	MAIN CHECK DISB-WIRES/ACH IN CLEAR ACCT	OTHER	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2	\$0
1823920	DSR COSTS AMORTIZED 103004	MAIN CHECK DISB-WIRES/ACH OUT CLEAR ACCT	OTHER	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2	\$0
1823920	DSR COSTS AMORTIZED 103005	COMMERCIAL FINANSWER EXPRESS Cat 2 - WY -	OTHER	\$236	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$236	\$0
1823920	DSR COSTS AMORTIZED 103006	INDUSTRIAL FINANSWER EXPRESS Cat 2 - WY -	OTHER	\$34	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$34	\$0
1823920	DSR COSTS AMORTIZED 103007	ENERGY FINANSWER Cat 2 - WY 2009	OTHER	\$40	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$40	\$0
1823920	DSR COSTS AMORTIZED 103008	INDUSTRIAL FINANSWER Cat 2 - WY 2009	OTHER	\$34	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$34	\$0
1823920	DSR COSTS AMORTIZED 103012	WYOMING REV RECOVERY - SBC OFFSET CAT 1	OTHER	\$3,401	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,401	\$0
1823920	DSR COSTS AMORTIZED 103013	WYOMING REV RECOVERY - SBC OFFSET CAT 2	OTHER	\$2,182	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,182	\$0
1823920	DSR COSTS AMORTIZED 103014	WYOMING REV RECOVERY - SBC OFFSET CAT 3	OTHER	\$2,718	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,718	\$0
1823920	DSR COSTS AMORTIZED 103031	OUTREACH and COMMUNICATIONS - UT 2009	OTHER	\$571	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$571	\$0
1823920	DSR COSTS AMORTIZED 103059	CALIFORNIA DSM EXPENSE - 2010	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED 103071	A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20	OTHER	\$4,836	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,836	\$0
1823920	DSR COSTS AMORTIZED 103072	AIR CONDITIONING - UTAH - 2010	OTHER	\$1,490	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,490	\$0
1823920	DSR COSTS AMORTIZED 103073	ENERGY FINANSWER - UTAH - 2010	OTHER	\$3,246	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,246	\$0
1823920	DSR COSTS AMORTIZED 103074	INDUSTRIAL FINANSWER - UTAH - 2010	OTHER	\$4,524	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,524	\$0



Regulatory Assests (Actuals)
 Average of Monthly Averages Ending - December 2011
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other	Nettl	
1823920	DSR COSTS AMORTIZED 103075	LOW INCOME - UTAH - 2010	OTHER	\$258	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$258	\$0
1823920	DSR COSTS AMORTIZED 103076	POWER FORWARD - UTAH # 2010	OTHER	\$50	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$50	\$0
1823920	DSR COSTS AMORTIZED 103077	REFRIGERATOR RECYCLING PGM- UTAH - 2010	OTHER	\$2,370	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,370	\$0
1823920	DSR COSTS AMORTIZED 103078	COMMERCIAL SELF-DIRECT - UTAH - 2010	OTHER	\$187	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$187	\$0
1823920	DSR COSTS AMORTIZED 103079	INDUSTRIAL SELF-DIRECT - UTAH - 2010	OTHER	\$330	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$330	\$0
1823920	DSR COSTS AMORTIZED 103080	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	\$2,605	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,605	\$0
1823920	DSR COSTS AMORTIZED 103081	COMMERCIAL FINANSWER EXPRESS - UTAH - 20	OTHER	\$4,107	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,107	\$0
1823920	DSR COSTS AMORTIZED 103082	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	OTHER	\$1,019	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,019	\$0
1823920	DSR COSTS AMORTIZED 103083	RETIROFIT COMMISSIONING PROGRAM - UTAH -	OTHER	\$986	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$986	\$0
1823920	DSR COSTS AMORTIZED 103085	IRRIGATION LOAD CONTROL - UTAH - 2010	OTHER	\$2,513	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,513	\$0
1823920	DSR COSTS AMORTIZED 103086	HOME ENERGY EFF INCENTIVE PROG - UT 2010	OTHER	\$16,876	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$16,876	\$0
1823920	DSR COSTS AMORTIZED 103087	OUTREACH and COMMUNICATIONS - UT 2010	OTHER	\$1,485	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,485	\$0
1823920	DSR COSTS AMORTIZED 103089	ENERGY FINANSWER-WY-2010 CAT3	OTHER	\$11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$11	\$0
1823920	DSR COSTS AMORTIZED 103090	INDUSTRIAL FINANSWER-WY-2010 CAT3	OTHER	\$669	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$669	\$0
1823920	DSR COSTS AMORTIZED 103092	REFRIGERATOR RECYCLING-WY -2010 CAT1	OTHER	\$176	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$176	\$0
1823920	DSR COSTS AMORTIZED 103093	HOME ENERGY EFF INCENT PROG Y-2010 CAT1	OTHER	\$740	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$740	\$0
1823920	DSR COSTS AMORTIZED 103094	LOW-INCOME WEATHERZTN - WY 2010 CAT1	OTHER	\$49	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$49	\$0
1823920	DSR COSTS AMORTIZED 103095	COMMERCIAL FINANSWER EXP WY-2010 CAT3	OTHER	\$65	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$65	\$0
1823920	DSR COSTS AMORTIZED 103096	INDUSTRIAL FINANSWER EXP WY-2010 CAT3	OTHER	\$127	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$127	\$0
1823920	DSR COSTS AMORTIZED 103097	SELF DIRECT - COMMERCIAL -WY-2010 CAT3	OTHER	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3	\$0
1823920	DSR COSTS AMORTIZED 103098	SELF DIRECT - INDUSTRIAL -WY-2010 CAT3	OTHER	\$12	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$12	\$0
1823920	DSR COSTS AMORTIZED 103099	COMMERCIAL FINANSWER EXP -WY-2010 CAT2	OTHER	\$587	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$587	\$0
1823920	DSR COSTS AMORTIZED 103100	INDUSTRIAL FINAN EXPRESS WY 2010 CAT2	OTHER	\$55	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$55	\$0
1823920	DSR COSTS AMORTIZED 103101	ENERGY FINANSWER -WY 2010 CAT2	OTHER	\$186	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$186	\$0
1823920	DSR COSTS AMORTIZED 103102	INDUSTRIAL FINANSWER -WY 2010 CAT2	OTHER	\$125	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$125	\$0
1823920	DSR COSTS AMORTIZED 103103	Check Disb Wires/ACH In Clearing - BT	OTHER	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1	\$0
1823920	DSR COSTS AMORTIZED 103104	Check Disb Wires/ACH Out Clearing - BT	OTHER	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3	\$0
1823920	DSR COSTS AMORTIZED 103137	Company Initiatives DEI Study- Washngio	OTHER	\$361	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$361	\$0
1823920	DSR COSTS AMORTIZED 103163	Commercial Direct Install - Utah - 2011	OTHER	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3	\$0
1823920	DSR COSTS AMORTIZED 103164	Commercial Curtailment - Utah - 2011	OTHER	\$20	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$20	\$0
1823920	DSR COSTS AMORTIZED 103165	Commercial Direct Install - Washington	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED 103166	Commercial Curtailment - Washington	OTHER	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3	\$0
1823920	DSR COSTS AMORTIZED 103167	Commercial Direct Install- WY 2011 CAT2	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED 103168	CALIFORNIA DSM EXPENSE - 2011	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED 103169	Commercial Curtailment - Oregon	OTHER	\$18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$18	\$0
1823920	DSR COSTS AMORTIZED 103181	A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20	OTHER	\$2,481	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,481	\$0
1823920	DSR COSTS AMORTIZED 103182	AIR CONDITIONING - UTAH - 2011	OTHER	\$522	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$522	\$0
1823920	DSR COSTS AMORTIZED 103183	ENERGY FINANSWER - UTAH - 2011	OTHER	\$1,163	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,163	\$0
1823920	DSR COSTS AMORTIZED 103184	INDUSTRIAL FINANSWER - UTAH - 2011	OTHER	\$1,832	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,832	\$0
1823920	DSR COSTS AMORTIZED 103185	LOW INCOME - UTAH - 2011	OTHER	\$136	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$136	\$0
1823920	DSR COSTS AMORTIZED 103186	Power Forward - Utah - 2011	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED 103187	REFRIGERATOR RECYCLING PGM- UTAH - 2011	OTHER	\$751	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$751	\$0
1823920	DSR COSTS AMORTIZED 103188	COMMERCIAL SELF-DIRECT - UTAH - 2011	OTHER	\$69	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$69	\$0
1823920	DSR COSTS AMORTIZED 103189	INDUSTRIAL SELF-DIRECT - UTAH - 2011	OTHER	\$128	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$128	\$0
1823920	DSR COSTS AMORTIZED 103190	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	\$1,492	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,492	\$0
1823920	DSR COSTS AMORTIZED 103191	COMMERCIAL FINANSWER EXPRESS - UTAH - 20	OTHER	\$1,939	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,939	\$0
1823920	DSR COSTS AMORTIZED 103192	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	OTHER	\$599	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$599	\$0
1823920	DSR COSTS AMORTIZED 103193	RETIROFIT COMMISSIONING PROGRAM - UTAH -	OTHER	\$210	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$210	\$0
1823920	DSR COSTS AMORTIZED 103195	IRRIGATION LOAD CONTROL - UTAH - 2011	OTHER	\$771	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$771	\$0
1823920	DSR COSTS AMORTIZED 103196	HOME ENERGY EFF INCENTIVE PROG - UT 2011	OTHER	\$5,559	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,559	\$0
1823920	DSR COSTS AMORTIZED 103197	OUTREACH and COMMUNICATIONS - UT 2011	OTHER	\$723	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$723	\$0
1823920	DSR COSTS AMORTIZED 103199	ENERGY FINANSWER-WY-2011 CAT3	OTHER	\$16	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$16	\$0
1823920	DSR COSTS AMORTIZED 103200	INDUSTRIAL FINANSWER-WY-2011 CAT3	OTHER	\$240	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$240	\$0
1823920	DSR COSTS AMORTIZED 103202	REFRIGERATOR RECYCLING-WY-2011 CAT1	OTHER	\$68	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$68	\$0
1823920	DSR COSTS AMORTIZED 103203	HOME ENERGY EFF INCENT PROG Y-2011 CAT1	OTHER	\$542	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$542	\$0
1823920	DSR COSTS AMORTIZED 103204	Low-Income Weatherztn - WY 2011 CAT1	OTHER	\$12	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$12	\$0
1823920	DSR COSTS AMORTIZED 103205	COMMERCIAL FINANSWER EXP WY-2011 CAT3	OTHER	\$34	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$34	\$0
1823920	DSR COSTS AMORTIZED 103206	INDUSTRIAL FINANSWER EXP WY-2011 CAT3	OTHER	\$65	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$65	\$0
1823920	DSR COSTS AMORTIZED 103207	Self Direct - Commercial -WY-2011 CAT3	OTHER	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2	\$0
1823920	DSR COSTS AMORTIZED 103208	Self Direct - Industrial -WY-2011 CAT3	OTHER	\$106	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$106	\$0
1823920	DSR COSTS AMORTIZED 103209	COMMERCIAL FINANSWER EXP -WY-2011 CAT2	OTHER	\$351	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$351	\$0
1823920	DSR COSTS AMORTIZED 103210	INDUSTRIAL FINAN EXPRESS WY 2011 CAT2	OTHER	\$25	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$25	\$0
1823920	DSR COSTS AMORTIZED 103211	ENERGY FINANSWER -WY 2011 CAT2	OTHER	\$20	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$20	\$0
1823920	DSR COSTS AMORTIZED 103212	INDUSTRIAL FINANSWER -WY 2011 CAT2	OTHER	\$30	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$30	\$0
1823920	DSR COSTS AMORTIZED 103213	Self Direct - Commercial WY-2011 CAT2	OTHER	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1	\$0
1823920	DSR COSTS AMORTIZED 103214	Self Direct - Industrial WY-2011 CAT2	OTHER	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4	\$0
1823920	DSR COSTS AMORTIZED 103277	OUTREACH & COMM -WATTSMART - EVALUATION	OTHER	\$92	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$92	\$0
1823920	DSR COSTS AMORTIZED 103280	COMPANY INITIATIVES -PRODUCTION EFFICIEN	OTHER	\$17	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$17	\$0
1823920	DSR COSTS AMORTIZED 103291	Portfolio -WY-2011 Cat4	OTHER	\$33	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$33	\$0
1823920	DSR COSTS AMORTIZED 103292	Portfolio - Washington	OTHER	\$7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7	\$0
1823920	DSR COSTS AMORTIZED 103293	Energy Storage Demonstration Project -UT	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED 103295	Outreach And Communication-WY-2011	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED 103299	AGRICULTURAL FINANSWER EXPRESS - UTAH - 2	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED 103301	PORTFOLIO -WY-2011 CAT2	OTHER	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3	\$0



Regulatory Assessts (Actuals)
 Average of Monthly Averages Ending - December 2011
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other	Null
1823920	DSR COSTS AMORTIZED	103302	PORTFOLIO WY-2011 CAT3	OTHER	\$5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920 Total					-\$37,068	\$0	\$0	\$0	\$127	\$6	\$48	\$0	-\$37,249
1823930	DSR COSTS NOT AMORT	101370	SUPER EFFICIENT REFRIGERATOR ID-UT 1998	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	DSR COSTS NOT AMORT	101881	HASSEL FREE EFFICIENCY IDAHO-UT 1999	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	DSR COSTS NOT AMORT	101883	LOW INCOME WEATHER - 1999	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	DSR COSTS NOT AMORT	101884	SELF AUDIT - 1999	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	DSR COSTS NOT AMORT	101886	ENERGY FINANSWER - IDAHO UP&L - 1999	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	DSR COSTS NOT AMORT	101887	INDUSTRIAL FINANSWER - IDAHO UP&L - 199	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	DSR COSTS NOT AMORT	101914	NEEA - IDAHO UTAH 1999	IDU	\$16	\$0	\$0	\$0	\$0	\$0	\$16	\$0	\$0
1823930	DSR COSTS NOT AMORT	101917	WEATHERIZATION LOANS - IDAHO UP&L - 1999	IDU	\$1	\$0	\$0	\$0	\$0	\$0	\$1	\$0	\$0
1823930	DSR COSTS NOT AMORT	101920	LOW INCOME BID WZ - IDU 1999	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	DSR COSTS NOT AMORT	101926	ENERGY FINANSWER - IDAHO-UT 2000	IDU	\$1	\$0	\$0	\$0	\$0	\$0	\$1	\$0	\$0
1823930	DSR COSTS NOT AMORT	101927	HASSELFREE EFFICIENCY - IDAHO-UT 2000	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	DSR COSTS NOT AMORT	101928	INDUSTRIAL FINANSWER - IDAHO-UT 2000	IDU	\$1	\$0	\$0	\$0	\$0	\$0	\$1	\$0	\$0
1823930	DSR COSTS NOT AMORT	101929	LOW INCOME WZ - IDAHO-UT 2000	IDU	\$4	\$0	\$0	\$0	\$0	\$0	\$4	\$0	\$0
1823930	DSR COSTS NOT AMORT	101930	SELF AUDIT - IDAHO-UT 2000	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	DSR COSTS NOT AMORT	101950	"LOW INCOME BID WZ ID 2000"	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	DSR COSTS NOT AMORT	101955	NEEA - IDAHO-UT 2000	IDU	\$39	\$0	\$0	\$0	\$0	\$0	\$39	\$0	\$0
1823930	DSR COSTS NOT AMORT	102062	ENERGY FINANSWER - ID-UT 2001	IDU	\$9	\$0	\$0	\$0	\$0	\$0	\$9	\$0	\$0
1823930	DSR COSTS NOT AMORT	102063	HASSELFREE EFFICIENCY - ID-UT 2001	IDU	\$11	\$0	\$0	\$0	\$0	\$0	\$11	\$0	\$0
1823930	DSR COSTS NOT AMORT	102064	INDUSTRIAL FINANSWER - ID-UT 2001	IDU	\$4	\$0	\$0	\$0	\$0	\$0	\$4	\$0	\$0
1823930	DSR COSTS NOT AMORT	102065	LOW INCOME WZ - ID-UT 2001	IDU	\$12	\$0	\$0	\$0	\$0	\$0	\$12	\$0	\$0
1823930	DSR COSTS NOT AMORT	102066	SELF AUDIT - ID-UT 2001	IDU	\$1	\$0	\$0	\$0	\$0	\$0	\$1	\$0	\$0
1823930	DSR COSTS NOT AMORT	102079	NEEA - IDAHO - UTAH 2001	IDU	\$56	\$0	\$0	\$0	\$0	\$0	\$56	\$0	\$0
1823930	DSR COSTS NOT AMORT	102180	HASSELFREE EFFICIENCY - IDU - 2002	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	DSR COSTS NOT AMORT	102181	INDUSTRIAL FINANSWER - IDU - 2002	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	DSR COSTS NOT AMORT	102182	LOW INCOME WZ - IDU - 2002	IDU	\$1	\$0	\$0	\$0	\$0	\$0	\$1	\$0	\$0
1823930	DSR COSTS NOT AMORT	102183	SELF AUDIT - IDU - 2002	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	DSR COSTS NOT AMORT	102184	NEEA - IDU - 2002 ACTUALS	IDU	\$74	\$0	\$0	\$0	\$0	\$0	\$74	\$0	\$0
1823930	DSR COSTS NOT AMORT	102204	COMPACT FLUORESCENT - UT 2002	IDU	\$2	\$0	\$0	\$0	\$0	\$0	\$2	\$0	\$0
1823930	DSR COSTS NOT AMORT	102216	WEATHERIZATION LOANS - RES UT 2003	IDU	\$3	\$0	\$0	\$0	\$0	\$0	\$3	\$0	\$0
1823930	DSR COSTS NOT AMORT	102217	COMPACT FLOURESCENT - IDU 2002	IDU	\$5	\$0	\$0	\$0	\$0	\$0	\$5	\$0	\$0
1823930	DSR COSTS NOT AMORT	102218	ENERGY FINANSWER - IDU 2003	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	DSR COSTS NOT AMORT	102219	INDUSTRIAL FINANSWER - IDU 2003	IDU	\$72	\$0	\$0	\$0	\$0	\$0	\$72	\$0	\$0
1823930	DSR COSTS NOT AMORT	102220	LOAN INCOME WZ - IDU 2003	IDU	\$5	\$0	\$0	\$0	\$0	\$0	\$5	\$0	\$0
1823930	DSR COSTS NOT AMORT	102221	NEEA - IDU 2003	IDU	\$159	\$0	\$0	\$0	\$0	\$0	\$159	\$0	\$0
1823930	DSR COSTS NOT AMORT	102222	SELF AUDIT - IDAHO-UT 2003	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	DSR COSTS NOT AMORT	102263	IRRIGATION INTERRUPTIBLE IDAHO - UT 2003	IDU	\$108	\$0	\$0	\$0	\$0	\$0	\$108	\$0	\$0
1823930	DSR COSTS NOT AMORT	102352	INDUSTRIAL FINANSWER - IDU 2004	IDU	\$46	\$0	\$0	\$0	\$0	\$0	\$46	\$0	\$0
1823930	DSR COSTS NOT AMORT	102353	LOW INCOME WZ - IDU 2004	IDU	\$21	\$0	\$0	\$0	\$0	\$0	\$21	\$0	\$0
1823930	DSR COSTS NOT AMORT	102354	NEEA - IDU 2004	IDU	\$95	\$0	\$0	\$0	\$0	\$0	\$95	\$0	\$0
1823930	DSR COSTS NOT AMORT	102355	SELF AUDIT - IDAHO-UT 2004	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	DSR COSTS NOT AMORT	102356	IRRIGATION INTERRUPTIBLE - IDU 2004	IDU	\$136	\$0	\$0	\$0	\$0	\$0	\$136	\$0	\$0
1823930	DSR COSTS NOT AMORT	102358	WEATHERIZATION LOANS - RESIDENTIAL ID-UT	IDU	\$3	\$0	\$0	\$0	\$0	\$0	\$3	\$0	\$0
1823930	DSR COSTS NOT AMORT	102519	INDUSTRIAL FINANSWER - IDAHO-UT 2006	IDU	\$28	\$0	\$0	\$0	\$0	\$0	\$28	\$0	\$0
1823930	DSR COSTS NOT AMORT	102520	LOW INCOME WZ - IDAHO-UT 2005	IDU	\$32	\$0	\$0	\$0	\$0	\$0	\$32	\$0	\$0
1823930	DSR COSTS NOT AMORT	102521	NEEA - IDAHO - UTAH 2005	IDU	\$141	\$0	\$0	\$0	\$0	\$0	\$141	\$0	\$0
1823930	DSR COSTS NOT AMORT	102522	SELF AUDIT - IDAHO-UT 2005	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	DSR COSTS NOT AMORT	102523	IRRIGATION INTERRUPTIBLE IDAHO - UT 2005	IDU	\$207	\$0	\$0	\$0	\$0	\$0	\$207	\$0	\$0
1823930	DSR COSTS NOT AMORT	102524	WEATHERIZATION LOANS - RESIDENTIAL ID-UT	IDU	\$1	\$0	\$0	\$0	\$0	\$0	\$1	\$0	\$0
1823930	DSR COSTS NOT AMORT	102573	ENERGY FINANSWER ID/UT 2006	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	DSR COSTS NOT AMORT	102574	INDUSTRIAL FINANSWER ID-UT 2006	IDU	\$3	\$0	\$0	\$0	\$0	\$0	\$3	\$0	\$0
1823930	DSR COSTS NOT AMORT	102575	LOW INCOME WZ - ID-UT 2006	IDU	\$144	\$0	\$0	\$0	\$0	\$0	\$144	\$0	\$0
1823930	DSR COSTS NOT AMORT	102576	NEEA-IDAHO-UTAH 2006	IDU	\$359	\$0	\$0	\$0	\$0	\$0	\$359	\$0	\$0
1823930	DSR COSTS NOT AMORT	102577	IRRIGATION INTERRUPTIBLE ID-UT 2006	IDU	\$361	\$0	\$0	\$0	\$0	\$0	\$361	\$0	\$0
1823930	DSR COSTS NOT AMORT	102578	WEATHERIZATION LOANS-RESOLID-UT 2006	IDU	\$2	\$0	\$0	\$0	\$0	\$0	\$2	\$0	\$0
1823930	DSR COSTS NOT AMORT	102579	REFRIGERATOR RECYCLING PGM-ID-UT 2006	IDU	\$143	\$0	\$0	\$0	\$0	\$0	\$143	\$0	\$0
1823930	DSR COSTS NOT AMORT	102580	COMMERCIAL FINANSWER EXPR-ID-UT 2006	IDU	\$117	\$0	\$0	\$0	\$0	\$0	\$117	\$0	\$0
1823930	DSR COSTS NOT AMORT	102581	INDUSTRIAL FINANSWER EXPR-ID-UT 2006	IDU	\$47	\$0	\$0	\$0	\$0	\$0	\$47	\$0	\$0
1823930	DSR COSTS NOT AMORT	102582	IRRIGATION EFFICIENCY PRGRM-ID-UT 2006	IDU	\$246	\$0	\$0	\$0	\$0	\$0	\$246	\$0	\$0
1823930	DSR COSTS NOT AMORT	102758	HOME ENERGY EFFICIENCY INCENTIVE PRGCM-I	IDU	\$103	\$0	\$0	\$0	\$0	\$0	\$103	\$0	\$0
1823930	DSR COSTS NOT AMORT	102808	WEATHERIZATION LOANS RESIDL/ ID-UT 2007	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	DSR COSTS NOT AMORT	102809	ENERGY FINANSWER IDU 2007	OTHER	\$4	\$0	\$0	\$0	\$0	\$0	\$4	\$0	\$0
1823930	DSR COSTS NOT AMORT	102810	Industrial Finanser ID - 2007	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	DSR COSTS NOT AMORT	102811	IRRIGATION INTERRUPTIBLE ID-UT 2007	OTHER	\$846	\$0	\$0	\$0	\$0	\$0	\$846	\$0	\$846
1823930	DSR COSTS NOT AMORT	102812	LOW INCOME WZ - ID-UT 2007	OTHER	\$101	\$0	\$0	\$0	\$0	\$0	\$101	\$0	\$101
1823930	DSR COSTS NOT AMORT	102813	NEEA - IDAHO - UTAH 2007	OTHER	\$361	\$0	\$0	\$0	\$0	\$0	\$361	\$0	\$361
1823930	DSR COSTS NOT AMORT	102814	REFRIGERATOR RECYCLING PGM - ID-UT 2007	OTHER	\$123	\$0	\$0	\$0	\$0	\$0	\$123	\$0	\$123
1823930	DSR COSTS NOT AMORT	102815	COMMERCIAL FINANSWER EXPR - ID-UT 2007	OTHER	\$81	\$0	\$0	\$0	\$0	\$0	\$81	\$0	\$81
1823930	DSR COSTS NOT AMORT	102816	INDUSTRIAL FINANSWER EXPR - ID-UT 2007	OTHER	\$120	\$0	\$0	\$0	\$0	\$0	\$120	\$0	\$120
1823930	DSR COSTS NOT AMORT	102817	IRRIGATION EFFICIENCY PRGRM - ID-UT 2007	OTHER	\$275	\$0	\$0	\$0	\$0	\$0	\$275	\$0	\$275
1823930	DSR COSTS NOT AMORT	102818	HOME ENERGY EFFICIENCY INCENTIVE PROG	OTHER	\$29	\$0	\$0	\$0	\$0	\$0	\$29	\$0	\$29
1823930	DSR COSTS NOT AMORT	102896	ENERGY FINANSWER - IDUT 2008	OTHER	\$18	\$0	\$0	\$0	\$0	\$0	\$18	\$0	\$18
1823930	DSR COSTS NOT AMORT	102897	INDUSTRIAL FINANSWER - ID-UT 2008	OTHER	\$102	\$0	\$0	\$0	\$0	\$0	\$102	\$0	\$102



Regulatory Assessts (Actuals)
 Average of Monthly Averages Ending - December 2011
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other	Nettl	
1823930	DSR COSTS NOT AMORT	102898	IRRIGATION INTERRUPTIBLE - IDAHO - 2008	OTHER	\$3,127	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,127	\$0
1823930	DSR COSTS NOT AMORT	102899	LOW INCOME WEATHERIZATION - IDAHO 2008	OTHER	\$165	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$165	\$0
1823930	DSR COSTS NOT AMORT	102900	NEEA - IDAHO - 2008	OTHER	\$317	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$317	\$0
1823930	DSR COSTS NOT AMORT	102901	REFRIGERATOR RECYCLING PRGM - IDAHO 2008	OTHER	\$113	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$113	\$0
1823930	DSR COSTS NOT AMORT	102902	COMMERCIAL FINANSWER EXPRESS - IDAHO 200	OTHER	\$108	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$108	\$0
1823930	DSR COSTS NOT AMORT	102903	INDUSTRIAL FINANSWER - IDAHO - 2008	OTHER	\$58	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$58	\$0
1823930	DSR COSTS NOT AMORT	102904	IRRIGATION EFFICIENCY PRGM - IDAHO - 200	OTHER	\$268	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$268	\$0
1823930	DSR COSTS NOT AMORT	102905	HOME ENERGY EFF INCENTIVE PROGRAM - IDAH	OTHER	\$490	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$490	\$0
1823930	DSR COSTS NOT AMORT	102957	CATEGORY 1 - WYOMING - 2008	OTHER	\$17	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$17	\$0
1823930	DSR COSTS NOT AMORT	102956	CATEGORY 2 - WYOMING - 2008	OTHER	\$9	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$9	\$0
1823930	DSR COSTS NOT AMORT	102959	CATEGORY 3 - WYOMING - 2008	OTHER	\$33	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$33	\$0
1823930	DSR COSTS NOT AMORT	102966	ENERGY FINANSWER - ID-UT 2009	OTHER	\$50	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$50	\$0
1823930	DSR COSTS NOT AMORT	102967	INDUSTRIAL FINANSWER - ID-UT 2009	OTHER	\$309	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$309	\$0
1823930	DSR COSTS NOT AMORT	102968	IRRIGATION INTERRUPTIBLE ID-UT 2009	OTHER	\$3,816	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,816	\$0
1823930	DSR COSTS NOT AMORT	102969	LOW INCOME WZ - ID-UT 2009	OTHER	\$198	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$198	\$0
1823930	DSR COSTS NOT AMORT	102970	NEEA - IDAHO - UTAH 2009	OTHER	\$287	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$287	\$0
1823930	DSR COSTS NOT AMORT	102971	REFRIGERATOR RECYCLING PGM - ID-UT 2009	OTHER	\$108	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$108	\$0
1823930	DSR COSTS NOT AMORT	102972	COMMERCIAL FINANSWER EXPR - ID-UT 2009	OTHER	\$190	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$190	\$0
1823930	DSR COSTS NOT AMORT	102973	INDUSTRIAL FINANSWER EXPR - ID-UT 2009	OTHER	\$74	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$74	\$0
1823930	DSR COSTS NOT AMORT	102974	IRRIGATION EFFICIENCY PRGM - ID-UT 2009	OTHER	\$807	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$807	\$0
1823930	DSR COSTS NOT AMORT	102975	HOME ENERGY EFFICIENCY INCENTIVE PROG -	OTHER	\$594	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$594	\$0
1823930	DSR COSTS NOT AMORT	103051	ENERGY FINANSWER - ID-UT 2010	OTHER	\$47	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$47	\$0
1823930	DSR COSTS NOT AMORT	103052	INDUSTRIAL FINANSWER - ID-UT 2010	OTHER	\$322	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$322	\$0
1823930	DSR COSTS NOT AMORT	103063	IRRIGATION INTERRUPTIBLE ID-UT 2010	OTHER	\$4,283	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,283	\$0
1823930	DSR COSTS NOT AMORT	103064	LOW INCOME WZ - ID-UT 2010	OTHER	\$134	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$134	\$0
1823930	DSR COSTS NOT AMORT	103065	NEEA - IDAHO - UTAH 2010	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	DSR COSTS NOT AMORT	103066	REFRIGERATOR RECYCLING PGM - ID-UT 2010	OTHER	\$166	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$166	\$0
1823930	DSR COSTS NOT AMORT	103067	COMMERCIAL FINANSWER EXPR - ID-UT 2010	OTHER	\$513	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$513	\$0
1823930	DSR COSTS NOT AMORT	103068	INDUSTRIAL FINANSWER EXPR - ID-UT 2010	OTHER	\$107	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$107	\$0
1823930	DSR COSTS NOT AMORT	103069	IRRIGATION EFFICIENCY PRGM - ID-UT 2010	OTHER	\$637	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$637	\$0
1823930	DSR COSTS NOT AMORT	103070	HOME ENERGY EFFICIENCY INCENTIVE PROG -	OTHER	\$1,305	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,305	\$0
1823930	DSR COSTS NOT AMORT	103171	ENERGY FINANSWER - ID-UT 2011	OTHER	\$9	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$9	\$0
1823930	DSR COSTS NOT AMORT	103172	INDUSTRIAL FINANSWER - ID-UT 2011	OTHER	\$54	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$54	\$0
1823930	DSR COSTS NOT AMORT	103173	IRRIGATION INTERRUPTIBLE ID-UT 2011	OTHER	\$32	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$32	\$0
1823930	DSR COSTS NOT AMORT	103174	LOW INCOME WZ - ID-UT 2011	OTHER	\$192	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$192	\$0
1823930	DSR COSTS NOT AMORT	103176	REFRIGERATOR RECYCLING PGM - ID-UT 2011	OTHER	\$43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$43	\$0
1823930	DSR COSTS NOT AMORT	103177	COMMERCIAL FINANSWER EXPR - ID-UT 2011	OTHER	\$227	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$227	\$0
1823930	DSR COSTS NOT AMORT	103178	INDUSTRIAL FINANSWER EXPR - ID-UT 2011	OTHER	\$38	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$38	\$0
1823930	DSR COSTS NOT AMORT	103179	IRRIGATION EFFICIENCY PRGM - ID-UT 2011	OTHER	\$203	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$203	\$0
1823930	DSR COSTS NOT AMORT	103180	HOME ENERGY EFFICIENCY INCENTIVE PROG -	OTHER	\$25	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$25	\$0
1823930 Total					\$24,828	\$0	\$0	\$0	\$0	\$0	\$2,810	\$0	\$22,018	\$0
1823940	DSR CARRYING CHARGES	101471	ENERGY FINANSWER96	UT	\$1	\$0	\$0	\$0	\$1	\$0	\$0	\$0	\$0	\$0
1823940	DSR CARRYING CHARGES	101474	IND FINANSWER 96	UT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823940	DSR CARRYING CHARGES	102146	UT CARRYING CHARGE - 2001/2002	OTHER	\$4,896	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,896	\$0
1823940	DSR CARRYING CHARGES	102188	WA REVENUE RECOVERY - CARRYING CHG PENAL	OTHER	-\$680	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$680	\$0
1823940	DSR CARRYING CHARGES	102766	DSR CARRYING CHARGES	IDU	\$158	\$0	\$0	\$0	\$158	\$0	\$0	\$0	\$0	\$0
1823940	DSR CARRYING CHARGES	103140	Wy DSM - Cal1 - Carrying Charges	OTHER	-\$61	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$61	\$0
1823940	DSR CARRYING CHARGES	103141	Wy DSM - Cal2 - Carrying Charges	OTHER	-\$37	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$37	\$0
1823940	DSR CARRYING CHARGES	103142	Wy DSM - Cal3 - Carrying Charges	OTHER	-\$53	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$53	\$0
1823940	DSR CARRYING CHARGES	103279	CA CARRYING CHRG LILEE - 2011	OTHER	-\$9	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$9	\$0
1823940 Total					\$4,216	\$0	\$0	\$0	\$0	\$158	\$0	\$0	\$4,057	\$0
1823960	DSR DEF NET LOST REV	101664	UTAH NET LOST REV - COMM. FINANSWER 1996	UT	\$5	\$0	\$0	\$0	\$5	\$0	\$0	\$0	\$0	\$0
1823960	DSR DEF NET LOST REV	101675	NET LOST REVN 12000	UT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823960	DSR DEF NET LOST REV	101683	NET LOST REVN COMM	UT	\$11	\$0	\$0	\$0	\$11	\$0	\$0	\$0	\$0	\$0
1823960	DSR DEF NET LOST REV	101684	NET LOST REVN COMM	UT	\$4	\$0	\$0	\$0	\$4	\$0	\$0	\$0	\$0	\$0
1823960	DSR DEF NET LOST REV	101687	NET LOST REVN IND	UT	\$1	\$0	\$0	\$0	\$1	\$0	\$0	\$0	\$0	\$0
1823960	DSR DEF NET LOST REV	101688	NET LOST REVN IND	UT	\$1	\$0	\$0	\$0	\$1	\$0	\$0	\$0	\$0	\$0
1823960	DSR DEF NET LOST REV	101691	NET LOST EF RETRO	UT	\$3	\$0	\$0	\$0	\$3	\$0	\$0	\$0	\$0	\$0
1823960	DSR DEF NET LOST REV	101692	NET LOST EF RETRO	UT	\$4	\$0	\$0	\$0	\$4	\$0	\$0	\$0	\$0	\$0
1823960	DSR DEF NET LOST REV	101695	NET LOST EF CUSTOM	UT	\$5	\$0	\$0	\$0	\$5	\$0	\$0	\$0	\$0	\$0
1823960	DSR DEF NET LOST REV	101696	NET LOST EF CUSTOM	UT	\$13	\$0	\$0	\$0	\$13	\$0	\$0	\$0	\$0	\$0
1823960	DSR DEF NET LOST REV	101697	NET LOST EF PRESCRIPT	UT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823960	DSR DEF NET LOST REV	101698	NET LOST EF PRESCRIPT	UT	\$1	\$0	\$0	\$0	\$1	\$0	\$0	\$0	\$0	\$0
1823960	DSR DEF NET LOST REV	101699	NET LOST EF COMMERCIAL	UT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823960	DSR DEF NET LOST REV	101700	NET LOST EF COMMERCIAL	UT	\$8	\$0	\$0	\$0	\$8	\$0	\$0	\$0	\$0	\$0
1823960 Total					\$58	\$0	\$0	\$0	\$58	\$0	\$0	\$0	\$0	\$0
1823990	OTHR REG ASSET-N CST	138010	Reg Asset Current - Decom Costs	OTHER	\$14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$14	\$0
1823990	OTHR REG ASSET-N CST	138020	Reg Asset Current - DSM	OTHER	\$181	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$181	\$0
1823990	OTHR REG ASSET-N CST	138030	Reg Asset Current - OR SB 408	OTHER	\$286	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$286	\$0
1823990	OTHR REG ASSET-N CST	138040	Reg Asset Current - New Res/Renewables	OTHER	\$127	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$127	\$0
1823990	OTHR REG ASSET-N CST	138050	Reg Asset Current - Def Net Power Costs	OTHER	\$2,315	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,315	\$0
1823990	OTHR REG ASSET-N CST	138060	Reg Asset Current - BPA Balancing Accts	OTHER	\$54	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$54	\$0
1823990	OTHR REG ASSET-N CST	138070	Reg Asset Current - Intervenor/Eval Fees	OTHER	-\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$4	\$0
1823990	OTHR REG ASSET-N CST	138080	Reg Asset Current - Transition Severance	OTHER	\$40	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$40	\$0



Regulatory Asssets (Actuals)
 Average of Monthly Averages Ending - December 2011
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	IFERC	Other	Nutil
1823990	OTHR REG ASSET-N CST 138090	Reg Asset Current - Solar Feed-In	OTHER	\$43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$43
1823990	OTHR REG ASSET-N CST 138180	Reg Asset Current - Other	OTHER	\$21	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$21
1823990	OTHR REG ASSET-N CST 186095	RegA - DSM - Recl to Curr	OTHER	-\$181	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$181
1823990	OTHR REG ASSET-N CST 186099	Regulatory Asset - Balance Roclclass	OTHER	\$11,871	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$11,871
1823990	OTHR REG ASSET-N CST 186100	Calif Alternative Rate for Energy (CARE)	OTHER	\$68	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$68
1823990	OTHR REG ASSET-N CST 186501	Powerdale Hydro Decom Reg Asset - CA	CA	\$43	\$43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$43
1823990	OTHR REG ASSET-N CST 186502	POWERDALE HYDRO DECOM REG ASSET - ID	ID	\$283	\$0	\$0	\$0	\$0	\$283	\$0	\$0	\$0	\$283
1823990	OTHR REG ASSET-N CST 186503	POWERDALE HYDRO DECOM REG ASSET - OR	OR	\$231	\$0	\$231	\$0	\$0	\$0	\$0	\$0	\$0	\$231
1823990	OTHR REG ASSET-N CST 186504	POWERDALE HYDRO DECOM REG ASSET - WA	WA	\$772	\$0	\$0	\$772	\$0	\$0	\$0	\$0	\$0	\$772
1823990	OTHR REG ASSET-N CST 186505	POWERDALE HYDRO DECOM REG ASSET - WY	WYU	\$9	\$0	\$0	\$0	\$0	\$0	\$9	\$0	\$0	\$9
1823990	OTHR REG ASSET-N CST 186595	RegA - Decom Costs - Recl to Curr	OTHER	-\$14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$14
1823990	OTHR REG ASSET-N CST 187003	RETAIL ACCESS PROJECT - INC	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	OTHR REG ASSET-N CST 187004	ENERGY TRUST OF OREGON - SB 1149	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	OTHR REG ASSET-N CST 187005	SB1149 IMPLEMENT - PHASE 1 RESIDENTIAL	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	OTHR REG ASSET-N CST 187006	SB1149 IMPLEMENT - SMALL NONRESIDENTIAL	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	OTHR REG ASSET-N CST 187007	SB1149 IMPLEMENT - LARGE NONRESIDENTIAL	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	OTHR REG ASSET-N CST 187028	TRANSITION COSTS-RETIREMENT & DISPLACE	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	OTHR REG ASSET-N CST 187041	CHOLLA FUEL CONTRACT NEGOTIATIONS	CAEE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	OTHR REG ASSET-N CST 187050	CHOLLA PLANT TRANSACTION COSTS	CAEE	\$6,828	\$0	\$0	\$0	\$1,416	\$4,417	\$619	\$309	\$37	\$6,828
1823990	OTHR REG ASSET-N CST 187051	WASHINGTON COL STRIP #3 REGULATORY ASSET	WA	\$500	\$0	\$0	\$500	\$0	\$0	\$0	\$0	\$0	\$500
1823990	OTHR REG ASSET-N CST 187052	WASHINGTON COL STRIP #3 REGULATORY ASSET	WA	\$500	\$0	\$0	\$500	\$0	\$0	\$0	\$0	\$0	\$500
1823990	OTHR REG ASSET-N CST 187058	TRAIL MOUNTAIN MINE CLOSURE COSTS	CAEE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	OTHR REG ASSET-N CST 187059	TRAIL MTN MINE UNRECOVERED INVEST	CAEE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	OTHR REG ASSET-N CST 187070	Trail Min Mine Costs - Deseret Sattlemans	CAEE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	OTHR REG ASSET-N CST 187090	REGULATORY ASSET - FEDERAL INT EXP	UT	\$2,007	\$0	\$0	\$0	\$2,007	\$0	\$0	\$0	\$0	\$2,007
1823990	OTHR REG ASSET-N CST 187091	Regulatory Asset - Federal Int Exp (WY)	OTHER	\$537	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$537
1823990	OTHR REG ASSET-N CST 187092	Reg Asset - Federal Repair Interest (ID)	OTHER	\$235	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$235
1823990	OTHR REG ASSET-N CST 187095	Reg Asset - Medicare Subsidy	OTHER	\$16	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$16
1823990	OTHR REG ASSET-N CST 187096	Reg Asset - Tax Rev Req Adj-WY	WYU	\$99	\$0	\$0	\$0	\$0	\$0	\$99	\$0	\$0	\$99
1823990	OTHR REG ASSET-N CST 187106	BSIP/SAP - UT	UT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	OTHR REG ASSET-N CST 187107	GLENROCK MINE EXCLUDING RECLAMATION - UT	UT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	OTHR REG ASSET-N CST 187108	SOFTWARE WRITE DOWN 1997 - UT	UT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	OTHR REG ASSET-N CST 187109	SOFTWARE WRITE DOWN 1999 - UT	UT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	OTHR REG ASSET-N CST 187110	TRANSITION TEAM COSTS - UT	UT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	OTHR REG ASSET-N CST 187111	NOELL KEMPP CAP - UT	UT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	OTHR REG ASSET-N CST 187112	P&M STRIKE AMORT - UT	UT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	OTHR REG ASSET-N CST 187114	94-98 FED/STATE INCOME TAX AUDIT PAYMENT	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	OTHR REG ASSET-N CST 187201	MAY 2000 TRANSITION PLAN COSTS - CA	CA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	OTHR REG ASSET-N CST 187202	MAY 2000 TRANSITION PLAN COSTS - ID	ID	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	OTHR REG ASSET-N CST 187204	MAY 2000 TRANSITION PLAN COSTS - UT	UT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	OTHR REG ASSET-N CST 187205	MAY 2000 TRANSITION PLAN COSTS - WYP	WYP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	OTHR REG ASSET-N CST 187206	MAY 2000 TRANSITION PLAN COSTS - WYU	WYU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	OTHR REG ASSET-N CST 187214	OR - MEHC Transition Service Costs	OTHER	\$1,897	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,897
1823990	OTHR REG ASSET-N CST 187215	CA - MEHC Transition Severance Costs	CA	\$134	\$134	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$134
1823990	OTHR REG ASSET-N CST 187221	Reg Asset - Tax Adj on PR Benefits - CA	OTHER	\$332	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$332
1823990	OTHR REG ASSET-N CST 187222	Reg Asset - Tax Adj on PR Benefits - ID	OTHER	\$737	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$737
1823990	OTHR REG ASSET-N CST 187223	Reg Asset - Tax Adj on PR Benefits - OR	OTHER	\$4,322	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,322
1823990	OTHR REG ASSET-N CST 187224	Reg Asset - Tax Adj on PR Benefits - UT	OTHER	\$5,254	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,254
1823990	OTHR REG ASSET-N CST 187225	Reg Asset - Tax Adj on PR Benefits - WA	OTHER	\$235	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$235
1823990	OTHR REG ASSET-N CST 187226	Reg Asset - Tax Adj on PR Benefits - WY	OTHER	\$1,992	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,992
1823990	OTHR REG ASSET-N CST 187245	RegA - Transition Severance - Recl to Cu	OTHER	-\$40	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$40
1823990	OTHR REG ASSET-N CST 187255	RegA - BPA Balancing Accts - Recl to Cur	OTHER	\$664	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$664
1823990	OTHR REG ASSET-N CST 187300	CA - Jan 2010 Storm Costs	OTHER	\$292	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$292
1823990	OTHR REG ASSET-N CST 187350	ID - Deferred Overburden Costs	WYP	\$798	\$0	\$0	\$0	\$798	\$0	\$0	\$0	\$0	\$798
1823990	OTHR REG ASSET-N CST 187351	WY - Deferred Overburden Costs	OTHER	\$2,072	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,072
1823990	OTHR REG ASSET-N CST 187358	Reg Asset - UT MPA Balancing Account	OTHER	\$6,209	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,209
1823990	OTHR REG ASSET-N CST 187359	Reg Asset - UT Major Plant Additions	OTHER	\$39	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$39
1823990	OTHR REG ASSET-N CST 187360	Reg Asset - WY Def Advertising Costs	OTHER	\$627	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$627
1823990	OTHR REG ASSET-N CST 187370	Reg Asset - OR Solar Feed-In Tariff	OTHER	-\$127	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$127
1823990	OTHR REG ASSET-N CST 187371	REG ASSET - CA SOLAR FEED-IN TARIFF	OTHER	\$5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5
1823990	OTHR REG ASSET-N CST 187372	Reg Asset - OR Solar Feed-In Tariff 2012	OTHER	-\$43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$43
1823990	OTHR REG ASSET-N CST 187385	RegA - Solar Feed-In - Recl to Curr	OTHER	-\$21	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$21
1823990	OTHR REG ASSET-N CST 187495	RegA - Other - Recl to Curr	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	OTHR REG ASSET-N CST 187764	IMPLEMENTATION COST II - RESIDENTIAL	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	OTHR REG ASSET-N CST 187765	IMPLEMENTATION COST II - NONRESIDENTIAL	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	OTHR REG ASSET-N CST 187766	IMPLEMENTATION COST II - NONRESIDENTIAL	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	OTHR REG ASSET-N CST 187767	IMPLEMENTATION COST 3 - RESIDENTIAL	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	OTHR REG ASSET-N CST 187768	IMPLEMENTATION COST 3 - NON RES SMALL	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	OTHR REG ASSET-N CST 187769	IMPLEMENTATION COST 3 - NON RES LARGE	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	OTHR REG ASSET-N CST 187881	Deferred Exc RECs In Rates-UT (2011-12)	OTHER	\$15	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$15
1823990	OTHR REG ASSET-N CST 187883	Deferred Exc RECs In Rates-WY (2011-12)	OTHER	-\$77	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$77
1823990	OTHR REG ASSET-N CST 187891	Deferral of Excess RECs In Rates - UT	OTHER	\$116	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$116
1823990	OTHR REG ASSET-N CST 187892	Deferral of Excess RECs In Rates - WA	OTHER	\$89	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$89
1823990	OTHR REG ASSET-N CST 187893	Deferral of Excess RECs In Rates - WY	OTHER	\$66	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$66



Regulatory Assests (Actuals)
 Average of Monthly Averages Ending - December 2011
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other	Nutil
1823990	OTHR REG ASSET-N CST 187902	UT - DEFERRED NET POWER COSTS	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	OTHR REG ASSET-N CST 187903	WYO - DEFERRED EXCESS NET POWER COSTS	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	OTHR REG ASSET-N CST 187904	ID - DEFERRED NET POWER COSTS	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	OTHR REG ASSET-N CST 187905	CA - DEF NET POWER COSTS	OTHER	\$1,274	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,274	\$0
1823990	OTHR REG ASSET-N CST 187906	DEF EXCESS NPC - OR UE116 BRIDGE	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	OTHR REG ASSET-N CST 187906	Def Net Power WY - 2007	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	OTHR REG ASSET-N CST 187911	REG ASSET - LAKE SIDE LIQ DAMAGES - WY	WYP	\$991	\$0	\$0	\$0	\$991	\$0	\$0	\$0	\$0	\$0
1823990	OTHR REG ASSET-N CST 187912	CONTRA - REGULATORY ASSETS	CA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	OTHR REG ASSET-N CST 187913	Reg Asset - Goodnoe Hills Liq Damages	WYP	\$478	\$0	\$0	\$0	\$478	\$0	\$0	\$0	\$0	\$0
1823990	OTHR REG ASSET-N CST 187920	OR-RCAC REV REQUIREMENT	OTHER	\$227	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$227	\$0
1823990	OTHR REG ASSET-N CST 187921	WA-Chehalis Plant Rev Reqmt - Reg Asset	WA	\$13,500	\$0	\$0	\$13,500	\$0	\$0	\$0	\$0	\$0	\$0
1823990	OTHR REG ASSET-N CST 187922	Reg Asset-RECs & SO2 Revenue Reg - WY	OTHER	\$672	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$672	\$0
1823990	OTHR REG ASSET-N CST 187925	RegA - Now Res/Renewables - Recl to Curr	OTHER	-\$127	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$127	\$0
1823990	OTHR REG ASSET-N CST 187930	OR SB 408 REG ASSET	OTHER	\$8,633	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$8,633	\$0
1823990	OTHR REG ASSET-N CST 187935	RegA - OR SB 408 - Recl to Curr	OTHER	-\$286	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$286	\$0
1823990	OTHR REG ASSET-N CST 187936	SB 408 REG ASSET - MCBIT (EVEN YEAR 1)	OTHER	-\$133	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$133	\$0
1823990	OTHR REG ASSET-N CST 187937	SB 408 REG ASSET - MCBIT (ODD YEAR 1)	OTHER	-\$100	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$100	\$0
1823990	OTHR REG ASSET-N CST 187938	SB 408 REG ASSET - MCBIT (EVEN YEAR 2)	OTHER	\$136	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$136	\$0
1823990	OTHR REG ASSET-N CST 187951	DEFERRED COST OF TOL GUARANTEE	OR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	OTHR REG ASSET-N CST 187953	CA Klamath Transition Memo Account (KTMA)	CA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	OTHR REG ASSET-N CST 187955	Defr UT Ind Eval Fee	UT	\$32	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$32	\$0
1823990	OTHR REG ASSET-N CST 187956	CA DEFERRED INTERVENOR FUNDING	OTHER	\$7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7	\$0
1823990	OTHR REG ASSET-N CST 187957	DEFERRED OR INDEPENDENT EVALUATOR FEES	OTHER	-\$17	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$17	\$0
1823990	OTHR REG ASSET-N CST 187968	ID Deferred Intervenor Funding	IDU	\$68	\$0	\$0	\$0	\$0	\$0	\$68	\$0	\$0	\$0
1823990	OTHR REG ASSET-N CST 187965	RegA - Intervenor/Eval Fees - Recl to Cu	OTHER	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4	\$0
1823990	OTHR REG ASSET-N CST 187970	DEFERRED NET POWER COSTS - WY 09	OTHER	\$229	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$229	\$0
1823990	OTHR REG ASSET-N CST 187971	Deferred Net Power Costs - WY 10	OTHER	\$11,807	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$11,807	\$0
1823990	OTHR REG ASSET-N CST 187972	Deferred Net Power Costs - WY 11	OTHER	\$19,726	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$19,726	\$0
1823990	OTHR REG ASSET-N CST 187975	Reg Asset - CA ECAC	OTHER	\$652	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$652	\$0
1823990	OTHR REG ASSET-N CST 187980	Deferred Net Power Costs - ID 09	OTHER	\$108	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$108	\$0
1823990	OTHR REG ASSET-N CST 187981	Deferred Net Power Costs - ID 10	OTHER	\$10,076	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$10,076	\$0
1823990	OTHR REG ASSET-N CST 187982	Deferred Net Power Costs - ID 11	OTHER	\$9,743	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$9,743	\$0
1823990	OTHR REG ASSET-N CST 187985	Utah ECAM Regulatory Asset	OTHER	\$76,852	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$76,852	\$0
1823990	OTHR REG ASSET-N CST 187988	Deferred Net Power Costs - OR	OTHER	\$1,531	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,531	\$0
1823990	OTHR REG ASSET-N CST 187992	Contra Reg Asset - CA - Def NPC	OTHER	-\$130	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$130	\$0
1823990	OTHR REG ASSET-N CST 187993	Contra Reg Asset - ID - Def NPC	OTHER	-\$1,146	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$1,146	\$0
1823990	OTHR REG ASSET-N CST 187994	Contra Reg Asset - WY - Def NPC	OTHER	\$4,492	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,492	\$0
1823990	OTHR REG ASSET-N CST 187995	Utah ECAM Regulatory Asset - Contra	OTHER	\$48,575	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$48,575	\$0
1823990	OTHR REG ASSET-N CST 187998	RegA - Def Net Power Costs - Recl to Cur	OTHER	\$2,315	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,315	\$0
1823990	OTHR REG ASSET-N CST 187999	Reg Asset - Def NPC Balance Reclss	OTHER	\$25	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$25	\$0
1823880	OTHR REG ASSET-N CST 188000	REG ASSET - ENVIRONMENTAL COSTS	JBG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823880	OTHR REG ASSET-N CST 810005	SEC 174 04-08 7 99-00 RAR	OTHER	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1	\$0
1823880	OTHR REG ASSET-N CST 701010	LABOR COSTS SETTLED TO CAPITAL	OTHER	-\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$1	\$0
1823990 Total				\$151,366	\$177	\$231	\$14,772	\$3,683	\$6,486	\$970	\$417	\$37	\$124,594
1823993	OTH REG ASSET-NON CO 187060	CHOLLA PLANT TRANSACTION COSTS-OR	OR	-\$327	\$0	-\$327	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823993 Total				-\$327	\$0	-\$327	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823995	OTH REG ASSET-NON CO 187062	CHOLLA PLANT TRANSACTION COSTS-ID	IDU	-\$201	\$0	\$0	\$0	\$0	\$0	-\$201	\$0	\$0	\$0
1823995 Total				-\$201	\$0	\$0	\$0	\$0	\$0	-\$201	\$0	\$0	\$0
1823999	REGULATORY ASST-OTH 186001	DSM Regulatory Assets-Accruals	OTHER	\$6,594	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,594	\$0
1823999 Total				\$6,594	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,594	\$0
Grand Total				\$158,882	\$922	\$4,647	\$17,457	\$3,612	\$13,020	\$3,999	\$486	\$43	\$114,686



Depreciation Reserve (Actuals)
 Average of Monthly Averages Ending - December 2011
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other	Null
1080000	AC PR DPR EL PL SR 3530000	JBG	-\$3,977		-\$172	-\$2,801	-\$850	-\$32	-\$100	-\$14	-\$7	-\$11	\$0
1080000	AC PR DPR EL PL SR 3530000	SG	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3534000	CAGE	-\$15,358		\$0	\$0	-\$3,184	-\$10,003	-\$1,393	-\$695	-\$82	\$0	\$0
1080000	AC PR DPR EL PL SR 3534000	CAGW	-\$6,204		-\$278	\$4,546	-\$1,380	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3534000	JBG	-\$2,440		-\$105	\$1,718	-\$522	\$20	-\$61	-\$9	-\$4	-\$1	\$0
1080000	AC PR DPR EL PL SR 3537000	CAGE	-\$5,061		\$0	\$0	\$0	-\$1,056	-\$3,216	-\$462	-\$231	-\$27	\$0
1080000	AC PR DPR EL PL SR 3537000	CAGW	-\$2,091		-\$94	-\$1,532	-\$485	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3537000	SG	-\$77		\$0	-\$54	-\$18	-\$1	-\$2	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3540000	CAGE	-\$1,281		-\$21	-\$338	-\$101	-\$167	-\$541	-\$71	-\$36	-\$5	\$0
1080000	AC PR DPR EL PL SR 3540000	CAGW	-\$99,753		\$0	\$0	-\$20,681	-\$64,970	-\$9,050	-\$4,517	-\$534	\$0	\$0
1080000	AC PR DPR EL PL SR 3540000	CAGW	-\$77,094		-\$3,460	-\$56,489	-\$17,146	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3540000	JBG	-\$16,279		-\$702	-\$11,467	-\$3,480	-\$130	-\$410	-\$57	-\$28	-\$3	\$0
1080000	AC PR DPR EL PL SR 3540000	SG	-\$94		-\$2	-\$25	-\$7	-\$12	-\$40	-\$5	-\$3	\$0	\$0
1080000	AC PR DPR EL PL SR 3550000	CAGE	-\$178,535		\$0	\$0	\$0	-\$37,015	-\$116,282	-\$16,198	-\$8,085	-\$955	\$0
1080000	AC PR DPR EL PL SR 3550000	CAGW	-\$85,961		-\$3,857	-\$62,986	-\$19,117	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3550000	JBG	-\$3,037		-\$131	-\$2,140	-\$649	\$24	-\$78	-\$11	-\$5	-\$1	\$0
1080000	AC PR DPR EL PL SR 3550000	SG	-\$12		-\$5	-\$92	-\$25	-\$41	-\$12	-\$17	-\$9	-\$1	\$0
1080000	AC PR DPR EL PL SR 3550000	CAGE	-\$218,346		\$0	\$0	\$0	-\$45,269	-\$142,212	-\$19,810	-\$9,887	-\$1,168	\$0
1080000	AC PR DPR EL PL SR 3550000	CAGW	-\$157,165		-\$7,053	-\$115,159	-\$34,953	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3550000	JBG	-\$19,290		-\$832	-\$13,588	-\$4,124	-\$155	-\$486	-\$34	-\$4	\$0	\$0
1080000	AC PR DPR EL PL SR 3550000	SG	-\$261		-\$4	-\$89	-\$21	-\$34	-\$110	-\$15	-\$7	-\$1	\$0
1080000	AC PR DPR EL PL SR 3570000	CAGE	-\$578		\$0	\$0	\$0	-\$120	-\$377	-\$52	-\$26	-\$3	\$0
1080000	AC PR DPR EL PL SR 3570000	CAGW	-\$17		-\$1	-\$13	-\$4	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3580000	CAGE	-\$1,403		\$0	\$0	\$0	-\$291	-\$914	-\$127	-\$64	-\$8	\$0
1080000	AC PR DPR EL PL SR 3580000	CAGW	-\$35		-\$2	-\$25	-\$8	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3590000	CAGE	-\$1,330		\$0	\$0	\$0	-\$276	-\$806	-\$121	-\$60	-\$7	\$0
1080000	AC PR DPR EL PL SR 3590000	CAGW	-\$2,095		-\$94	-\$1,529	-\$401	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3590000	JBG	-\$1		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3590000	SG	-\$13		\$0	-\$3	-\$1	-\$2	-\$5	-\$1	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3602000	CA	-\$530		-\$530	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3602000	IDU	-\$454		\$0	\$0	\$0	\$0	-\$454	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3602000	OR	-\$2,380		\$0	-\$2,380	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3602000	UT	-\$2,557		\$0	\$0	\$0	\$0	-\$2,557	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3602000	WA	-\$133		\$0	\$0	-\$133	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3602000	WYP	-\$1,036		\$0	\$0	\$0	-\$1,036	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3602000	WYU	-\$515		\$0	\$0	\$0	\$0	\$0	-\$515	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3610000	CA	-\$2,051		-\$801	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3610000	IDU	-\$472		\$0	\$0	\$0	\$0	-\$472	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3610000	OR	-\$3,594		\$0	-\$3,594	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3610000	UT	-\$7,358		\$0	\$0	\$0	\$0	-\$7,358	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3610000	WA	-\$617		\$0	\$0	-\$617	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3610000	WYP	-\$2,262		\$0	\$0	\$0	-\$2,262	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3610000	WYU	-\$77		\$0	\$0	\$0	\$0	-\$77	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3620000	CA	-\$4,148		-\$4,148	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3620000	IDU	-\$9,216		\$0	\$0	\$0	\$0	-\$9,216	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3620000	OR	-\$56,250		\$0	-\$56,250	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3620000	UT	-\$82,827		\$0	\$0	\$0	\$0	-\$82,827	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3620000	WA	-\$14,521		\$0	\$0	-\$14,521	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3620000	WYP	-\$38,225		\$0	\$0	\$0	-\$38,225	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3620000	WYU	-\$2,490		\$0	\$0	\$0	\$0	-\$2,490	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3627000	CA	-\$160		-\$160	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3627000	IDU	-\$276		\$0	\$0	\$0	\$0	-\$276	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3627000	OR	-\$1,665		\$0	-\$1,665	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3627000	UT	-\$2,599		\$0	\$0	\$0	-\$2,599	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3627000	WA	-\$603		\$0	\$0	-\$603	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3627000	WYP	-\$1,718		\$0	\$0	\$0	-\$1,718	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3627000	WYU	-\$18		\$0	\$0	\$0	-\$18	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3640000	CA	-\$26,386		-\$26,386	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3640000	IDU	-\$37,501		\$0	\$0	\$0	\$0	-\$37,501	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3640000	OR	-\$209,439		\$0	-\$209,439	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3640000	UT	-\$150,238		\$0	\$0	\$0	-\$150,238	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3640000	WA	-\$47,791		\$0	-\$47,791	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3640000	WYP	-\$37,500		\$0	\$0	-\$37,500	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3640000	WYU	-\$6,330		\$0	\$0	\$0	\$0	-\$6,330	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3650000	CA	-\$12,471		-\$12,471	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3650000	IDU	-\$11,763		\$0	\$0	\$0	\$0	-\$11,763	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3650000	OR	-\$17,343		\$0	-\$17,343	\$0	\$0	-\$17,343	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3650000	UT	-\$59,683		\$0	\$0	\$0	\$0	-\$59,683	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3650000	WA	-\$28,328		\$0	\$0	-\$28,328	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3650000	WYP	-\$35,645		\$0	\$0	\$0	-\$35,645	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3650000	WYU	-\$3,220		\$0	\$0	\$0	\$0	-\$3,220	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3660000	CA	-\$7,788		-\$7,788	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3660000	IDU	-\$3,385		\$0	\$0	\$0	\$0	-\$3,385	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3660000	OR	-\$35,845		\$0	-\$35,845	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3660000	UT	-\$60,639		\$0	\$0	\$0	-\$60,639	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3660000	WA	-\$10,389		\$0	-\$10,389	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3660000	WYP	-\$7,207		\$0	\$0	\$0	-\$7,207	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3660000	WYU	-\$2,475		\$0	\$0	\$0	\$0	-\$2,475	\$0	\$0	\$0	\$0



Depreciation Reserve (Actuals)
 Average of Monthly Averages Ending - December 2011
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	CAW	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other	Null
1080000	AC PR DPR EL PL SR 3670000	UNDERGROUND CONDUCTORS & DEVICES	CA	\$-13,851	\$-13,851	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3670000	UNDERGROUND CONDUCTORS & DEVICES	IDU	\$-11,072	\$0	\$0	\$0	\$0	\$-11,072	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3670000	UNDERGROUND CONDUCTORS & DEVICES	OR	\$59,025	\$0	\$59,025	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3670000	UNDERGROUND CONDUCTORS & DEVICES	UT	\$-171,801	\$0	\$0	\$0	\$0	\$-171,801	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3670000	UNDERGROUND CONDUCTORS & DEVICES	WA	\$-8,943	\$0	\$0	\$-8,943	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3670000	UNDERGROUND CONDUCTORS & DEVICES	WYP	\$-17,489	\$0	\$0	\$0	\$-17,489	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3670000	UNDERGROUND CONDUCTORS & DEVICES	WYU	\$-12,577	\$0	\$0	\$0	\$0	\$0	\$0	\$12,577	\$0	\$0
1080000	AC PR DPR EL PL SR 3680000	LINE TRANSFORMERS	CA	\$-22,012	\$-22,012	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3680000	LINE TRANSFORMERS	IDU	\$-23,967	\$0	\$0	\$0	\$0	\$0	\$0	\$-23,967	\$0	\$0
1080000	AC PR DPR EL PL SR 3680000	LINE TRANSFORMERS	OR	\$-168,177	\$0	\$-168,177	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3680000	LINE TRANSFORMERS	UT	\$-92,720	\$0	\$0	\$0	\$0	\$-92,720	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3680000	LINE TRANSFORMERS	WA	\$-42,824	\$0	\$0	\$-42,824	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3680000	LINE TRANSFORMERS	WYP	\$-28,369	\$0	\$0	\$0	\$-28,369	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3680000	LINE TRANSFORMERS	WYU	\$-4,366	\$0	\$0	\$0	\$0	\$0	\$0	\$-4,366	\$0	\$0
1080000	AC PR DPR EL PL SR 3691000	SERVICES - OVERHEAD	CA	\$-3,402	\$-3,402	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3691000	SERVICES - OVERHEAD	IDU	\$-3,582	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3691000	SERVICES - OVERHEAD	UT	\$-22,808	\$0	\$22,808	\$0	\$0	\$0	\$0	\$-3,582	\$0	\$0
1080000	AC PR DPR EL PL SR 3691000	SERVICES - OVERHEAD	WA	\$-6,751	\$0	\$0	\$-6,751	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3691000	SERVICES - OVERHEAD	WYP	\$-4,046	\$0	\$0	\$0	\$-4,046	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3691000	SERVICES - OVERHEAD	WYU	\$-666	\$0	\$0	\$0	\$0	\$0	\$0	\$-666	\$0	\$0
1080000	AC PR DPR EL PL SR 3692000	SERVICES - UNDERGROUND	CA	\$-5,586	\$-5,586	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3692000	SERVICES - UNDERGROUND	IDU	\$-7,454	\$0	\$0	\$0	\$0	\$0	\$0	\$-7,454	\$0	\$0
1080000	AC PR DPR EL PL SR 3692000	SERVICES - UNDERGROUND	OR	\$-44,727	\$0	\$-44,727	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3692000	SERVICES - UNDERGROUND	UT	\$-32,995	\$0	\$0	\$0	\$0	\$-32,995	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3692000	SERVICES - UNDERGROUND	WA	\$-10,643	\$0	\$0	\$-10,643	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3692000	SERVICES - UNDERGROUND	WYP	\$-9,559	\$0	\$0	\$0	\$-9,559	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3692000	SERVICES - UNDERGROUND	WYU	\$-2,105	\$0	\$0	\$0	\$0	\$0	\$0	\$-2,105	\$0	\$0
1080000	AC PR DPR EL PL SR 3700000	METERS	CA	\$-11,771	\$-11,771	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3700000	METERS	IDU	\$-8,210	\$0	\$0	\$0	\$0	\$0	\$0	\$-8,210	\$0	\$0
1080000	AC PR DPR EL PL SR 3700000	METERS	OR	\$-32,750	\$0	\$-32,750	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3700000	METERS	UT	\$-24,607	\$0	\$0	\$0	\$0	\$-24,607	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3700000	METERS	WA	\$-1,826	\$0	\$0	\$-1,826	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3700000	METERS	WYP	\$-2,864	\$0	\$0	\$0	\$-2,864	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3700000	METERS	WYU	\$-1,160	\$0	\$0	\$0	\$0	\$0	\$0	\$-1,160	\$0	\$0
1080000	AC PR DPR EL PL SR 3710000	INSTALL ON CUSTOMERS PREMISES	CA	\$-215	\$-215	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3710000	INSTALL ON CUSTOMERS PREMISES	IDU	\$-135	\$0	\$0	\$0	\$0	\$0	\$0	\$-135	\$0	\$0
1080000	AC PR DPR EL PL SR 3710000	INSTALL ON CUSTOMERS PREMISES	OR	\$-2,505	\$0	\$-2,505	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3710000	INSTALL ON CUSTOMERS PREMISES	UT	\$-3,599	\$0	\$0	\$0	\$0	\$0	\$0	\$-3,599	\$0	\$0
1080000	AC PR DPR EL PL SR 3710000	INSTALL ON CUSTOMERS PREMISES	WA	\$-283	\$0	\$0	\$-283	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3710000	INSTALL ON CUSTOMERS PREMISES	WYP	\$-941	\$0	\$0	\$-941	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3710000	INSTALL ON CUSTOMERS PREMISES	WYU	\$-149	\$0	\$0	\$0	\$0	\$0	\$0	\$-149	\$0	\$0
1080000	AC PR DPR EL PL SR 3730000	STREET LIGHTING & SIGNAL SYSTEMS	CA	\$-567	\$-567	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3730000	STREET LIGHTING & SIGNAL SYSTEMS	IDU	\$-484	\$0	\$0	\$0	\$0	\$0	\$0	\$-484	\$0	\$0
1080000	AC PR DPR EL PL SR 3730000	STREET LIGHTING & SIGNAL SYSTEMS	OR	\$-8,595	\$0	\$-8,595	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3730000	STREET LIGHTING & SIGNAL SYSTEMS	UT	\$-12,193	\$0	\$0	\$0	\$0	\$-12,193	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3730000	STREET LIGHTING & SIGNAL SYSTEMS	WA	\$-2,137	\$0	\$0	\$-2,137	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3730000	STREET LIGHTING & SIGNAL SYSTEMS	WYP	\$-2,814	\$0	\$0	\$0	\$-2,814	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3730000	STREET LIGHTING & SIGNAL SYSTEMS	WYU	\$-867	\$0	\$0	\$0	\$0	\$0	\$0	\$-867	\$0	\$0
1080000	AC PR DPR EL PL SR 3820000	LAND RIGHTS	CAGE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3820000	LAND RIGHTS	IDU	\$-2	\$0	\$0	\$0	\$0	\$0	\$0	\$-2	\$0	\$0
1080000	AC PR DPR EL PL SR 3820000	LAND RIGHTS	UT	\$-17	\$0	\$0	\$0	\$0	\$-17	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3820000	LAND RIGHTS	WYP	\$-4	\$0	\$0	\$0	\$-4	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3820000	LAND RIGHTS	WYU	\$-2	\$0	\$0	\$0	\$0	\$0	\$0	\$-2	\$0	\$0
1080000	AC PR DPR EL PL SR 3900000	STRUCTURES AND IMPROVEMENTS	CA	\$-683	\$-683	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3900000	STRUCTURES AND IMPROVEMENTS	CAGE	\$-1,391	\$0	\$0	\$0	\$-288	\$-906	\$-126	\$-83	\$-27	\$0
1080000	AC PR DPR EL PL SR 3900000	STRUCTURES AND IMPROVEMENTS	CAGW	\$-730	\$-33	\$-535	\$-162	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3900000	STRUCTURES AND IMPROVEMENTS	CN	\$-1,696	\$-42	\$-1,116	\$-112	\$-828	\$-65	\$-14	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3900000	STRUCTURES AND IMPROVEMENTS	IDU	\$-3,846	\$0	\$0	\$0	\$0	\$0	\$0	\$-3,846	\$0	\$0
1080000	AC PR DPR EL PL SR 3900000	STRUCTURES AND IMPROVEMENTS	JBG	\$-39	\$0	\$0	\$-39	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3900000	STRUCTURES AND IMPROVEMENTS	OR	\$-5,740	\$0	\$-5,740	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3900000	STRUCTURES AND IMPROVEMENTS	SO	\$-20,304	\$-417	\$-4,947	\$-1,380	\$-2,630	\$-9,084	\$-1,226	\$-566	\$-54	\$0
1080000	AC PR DPR EL PL SR 3900000	STRUCTURES AND IMPROVEMENTS	UT	\$-11,250	\$0	\$0	\$0	\$0	\$-11,250	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3900000	STRUCTURES AND IMPROVEMENTS	WA	\$-5,145	\$0	\$0	\$-5,145	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3900000	STRUCTURES AND IMPROVEMENTS	WYP	\$-1,158	\$0	\$0	\$0	\$-1,158	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3900000	STRUCTURES AND IMPROVEMENTS	WYU	\$-1,108	\$0	\$0	\$0	\$0	\$0	\$0	\$-1,108	\$0	\$0
1080000	AC PR DPR EL PL SR 3903000	STRUCTURES & IMPROVEMENTS - PANELS	CA	\$-30	\$-30	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3903000	STRUCTURES & IMPROVEMENTS - PANELS	CAGE	\$-6	\$0	\$0	\$0	\$-6	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3903000	STRUCTURES & IMPROVEMENTS - PANELS	CAGW	\$-11	\$-1	\$-8	\$-3	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3903000	STRUCTURES & IMPROVEMENTS - PANELS	CN	\$-651	\$-16	\$-198	\$-43	\$-43	\$-318	\$-25	\$-6	\$0	\$0
1080000	AC PR DPR EL PL SR 3903000	STRUCTURES & IMPROVEMENTS - PANELS	IDU	\$-9	\$0	\$0	\$0	\$0	\$0	\$0	\$-9	\$0	\$0
1080000	AC PR DPR EL PL SR 3903000	STRUCTURES & IMPROVEMENTS - PANELS	OR	\$-159	\$0	\$-159	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3903000	STRUCTURES & IMPROVEMENTS - PANELS	SO	\$-6,582	\$-135	\$-1,604	\$-447	\$-853	\$-2,945	\$-397	\$-18	\$0	\$0
1080000	AC PR DPR EL PL SR 3903000	STRUCTURES & IMPROVEMENTS - PANELS	UT	\$-76	\$0	\$0	\$0	\$0	\$-76	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3903000	STRUCTURES & IMPROVEMENTS - PANELS	WA	\$-8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3903000	STRUCTURES & IMPROVEMENTS - PANELS	WYP	\$-129	\$0	\$0	\$0	\$-129	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3903000	STRUCTURES & IMPROVEMENTS - PANELS	WYU	\$-2	\$0	\$0	\$0	\$0	\$0	\$0	\$-2	\$0	\$0
1080000	AC PR DPR EL PL SR 3910000	OFFICE FURNITURE	CA	\$-56	\$-56	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0



Depreciation Reserve (Actuals)
 Average of Monthly Averages Ending - December 2011
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other	Null
1080000	AC PR DPR EL PL SR 3910000	OFFICE FURNITURE	CAEE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3910000	OFFICE FURNITURE	CAGE	-\$1,150	\$0	\$0	\$0	-\$238	-\$749	-\$104	-\$62	-\$6	\$0
1080000	AC PR DPR EL PL SR 3910000	OFFICE FURNITURE	CAGW	-\$134	-\$6	-\$98	-\$30	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3910000	OFFICE FURNITURE	CN	-\$1,207	-\$30	-\$397	-\$84	-\$80	-\$689	-\$47	-\$10	\$0	\$0
1080000	AC PR DPR EL PL SR 3910000	OFFICE FURNITURE	IDU	-\$82	\$0	\$0	\$0	\$0	-\$82	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3910000	OFFICE FURNITURE	JBG	-\$236	-\$10	-\$166	-\$50	-\$2	-\$6	-\$1	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3910000	OFFICE FURNITURE	OR	-\$1,007	\$0	-\$1,007	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3910000	OFFICE FURNITURE	SO	-\$7,871	-\$157	-\$1,869	-\$521	-\$94	-\$3,432	-\$463	-\$214	-\$21	\$0
1080000	AC PR DPR EL PL SR 3910000	OFFICE FURNITURE	UT	-\$424	\$0	\$0	\$0	\$0	-\$424	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3910000	OFFICE FURNITURE	WA	-\$382	\$0	\$0	-\$382	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3910000	OFFICE FURNITURE	WYP	-\$324	\$0	\$0	\$0	-\$324	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3910000	OFFICE FURNITURE	WYU	-\$31	\$0	\$0	\$0	\$0	\$0	-\$31	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CA	-\$90	-\$90	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CAEE	-\$52	\$0	\$0	\$0	-\$11	-\$33	-\$5	-\$3	\$0	\$0
1080000	AC PR DPR EL PL SR 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CAGE	-\$649	\$0	\$0	\$0	-\$114	-\$359	-\$60	-\$25	-\$3	\$0
1080000	AC PR DPR EL PL SR 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CAGW	-\$147	-\$7	-\$108	-\$33	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CN	-\$3,482	-\$86	-\$1,060	-\$242	-\$230	-\$1,700	-\$134	-\$30	\$0	\$0
1080000	AC PR DPR EL PL SR 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	IDU	-\$43	\$0	\$0	\$0	\$0	-\$43	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	JBG	-\$37	-\$2	-\$26	-\$8	\$0	-\$1	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	OR	-\$866	\$0	-\$866	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	SO	-\$20,062	-\$412	-\$4,888	-\$1,363	-\$2,599	-\$8,976	-\$1,211	-\$559	-\$54	\$0
1080000	AC PR DPR EL PL SR 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	UT	-\$1,081	\$0	\$0	\$0	\$0	-\$1,081	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WA	-\$427	\$0	\$0	-\$427	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WYP	-\$1,161	\$0	\$0	\$0	-\$1,161	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WYU	-\$33	\$0	\$0	\$0	\$0	-\$33	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3913000	OFFICE EQUIPMENT	CAGE	-\$349	\$0	\$0	\$0	-\$72	-\$227	-\$32	-\$16	-\$2	\$0
1080000	AC PR DPR EL PL SR 3913000	OFFICE EQUIPMENT	CAGW	-\$10	\$0	-\$7	-\$2	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3913000	OFFICE EQUIPMENT	CN	-\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3913000	OFFICE EQUIPMENT	OR	-\$9	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3913000	OFFICE EQUIPMENT	SO	-\$85	-\$2	-\$21	-\$6	-\$11	-\$38	-\$5	-\$2	\$0	\$0
1080000	AC PR DPR EL PL SR 3913000	OFFICE EQUIPMENT	UT	-\$18	\$0	\$0	\$0	\$0	-\$18	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3913000	OFFICE EQUIPMENT	WYP	-\$10	\$0	\$0	\$0	-\$10	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3920100	1/4 TON MINI-PICKUPS AND VANS	CA	-\$41	-\$41	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3920100	1/4 TON MINI-PICKUPS AND VANS	CAGE	-\$255	\$0	\$0	\$0	-\$53	-\$166	-\$23	-\$12	-\$1	\$0
1080000	AC PR DPR EL PL SR 3920100	1/4 TON MINI-PICKUPS AND VANS	CAGW	-\$19	-\$1	-\$14	-\$4	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3920100	1/4 TON MINI-PICKUPS AND VANS	IDU	-\$197	\$0	\$0	\$0	\$0	\$0	-\$197	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3920100	1/4 TON MINI-PICKUPS AND VANS	JBG	-\$24	-\$1	-\$17	-\$5	\$0	-\$1	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3920100	1/4 TON MINI-PICKUPS AND VANS	OR	-\$26	\$0	-\$26	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3920100	1/4 TON MINI-PICKUPS AND VANS	SO	-\$442	-\$9	-\$108	-\$30	-\$57	-\$198	-\$27	-\$12	-\$1	\$0
1080000	AC PR DPR EL PL SR 3920100	1/4 TON MINI-PICKUPS AND VANS	UT	-\$1,174	\$0	\$0	\$0	\$0	-\$1,174	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3920100	1/4 TON MINI-PICKUPS AND VANS	WA	-\$187	\$0	\$0	-\$187	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3920100	1/4 TON MINI-PICKUPS AND VANS	WYP	-\$165	\$0	\$0	\$0	-\$165	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3920100	1/4 TON MINI-PICKUPS AND VANS	WYU	-\$17	\$0	\$0	\$0	\$0	\$0	-\$17	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3920200	MID AND FULL SIZE AUTOMOBILES	CAGE	-\$23	\$0	\$0	\$0	-\$5	-\$18	-\$2	-\$1	\$0	\$0
1080000	AC PR DPR EL PL SR 3920200	MID AND FULL SIZE AUTOMOBILES	IDU	-\$10	\$0	\$0	\$0	\$0	\$0	-\$10	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3920200	MID AND FULL SIZE AUTOMOBILES	JBG	-\$6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3920200	MID AND FULL SIZE AUTOMOBILES	OR	-\$153	\$0	-\$153	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3920200	MID AND FULL SIZE AUTOMOBILES	SO	-\$12	-\$2	-\$27	-\$8	-\$14	-\$50	-\$7	-\$3	\$0	\$0
1080000	AC PR DPR EL PL SR 3920200	MID AND FULL SIZE AUTOMOBILES	UT	-\$183	\$0	\$0	\$0	\$0	-\$183	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3920200	MID AND FULL SIZE AUTOMOBILES	WA	-\$30	\$0	\$0	-\$30	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3920200	MID AND FULL SIZE AUTOMOBILES	WYP	-\$35	\$0	\$0	\$0	-\$35	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3920400	*1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	CA	-\$229	-\$229	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3920400	*1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	CAEE	-\$51	\$0	\$0	\$0	-\$11	-\$32	-\$5	-\$2	\$0	\$0
1080000	AC PR DPR EL PL SR 3920400	*1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	CAGE	-\$2,195	\$0	\$0	\$0	-\$455	-\$1,429	-\$199	-\$99	-\$12	\$0
1080000	AC PR DPR EL PL SR 3920400	*1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	CAGW	-\$533	-\$24	-\$391	-\$119	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3920400	*1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	IDU	-\$721	\$0	\$0	\$0	\$0	-\$721	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3920400	*1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	JBG	-\$282	-\$12	-\$199	-\$60	\$0	-\$7	-\$11	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3920400	*1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	OR	-\$2,431	\$0	-\$2,431	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3920400	*1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	SO	-\$476	-\$10	-\$116	-\$32	-\$62	-\$213	-\$29	-\$13	-\$1	\$0
1080000	AC PR DPR EL PL SR 3920400	*1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	UT	-\$3,732	\$0	\$0	\$0	\$0	-\$3,732	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3920400	*1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	WA	-\$495	\$0	\$0	-\$495	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3920400	*1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	WYP	-\$670	\$0	\$0	\$0	-\$670	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3920400	*1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	WYU	-\$172	\$0	\$0	\$0	\$0	\$0	-\$172	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3920500	*1 TON AND ABOVE, TWO-AXLE TRUCKS	CA	-\$253	-\$253	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3920500	*1 TON AND ABOVE, TWO-AXLE TRUCKS	CAEE	-\$118	\$0	\$0	\$0	-\$26	-\$75	-\$11	-\$8	-\$1	\$0
1080000	AC PR DPR EL PL SR 3920500	*1 TON AND ABOVE, TWO-AXLE TRUCKS	CAGE	-\$1,350	\$0	\$0	\$0	-\$265	-\$866	-\$129	-\$62	-\$7	\$0
1080000	AC PR DPR EL PL SR 3920500	*1 TON AND ABOVE, TWO-AXLE TRUCKS	CAGW	-\$392	-\$18	-\$288	-\$87	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3920500	*1 TON AND ABOVE, TWO-AXLE TRUCKS	IDU	-\$797	\$0	\$0	\$0	\$0	-\$797	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3920500	*1 TON AND ABOVE, TWO-AXLE TRUCKS	JBG	-\$4	-\$4	-\$64	-\$20	-\$1	-\$2	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3920500	*1 TON AND ABOVE, TWO-AXLE TRUCKS	OR	-\$2,832	\$0	-\$2,832	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3920500	*1 TON AND ABOVE, TWO-AXLE TRUCKS	SO	-\$241	-\$5	-\$59	-\$16	-\$31	-\$108	-\$15	-\$7	-\$1	\$0
1080000	AC PR DPR EL PL SR 3920500	*1 TON AND ABOVE, TWO-AXLE TRUCKS	UT	-\$5,064	\$0	\$0	\$0	\$0	-\$5,064	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3920500	*1 TON AND ABOVE, TWO-AXLE TRUCKS	WA	-\$1,054	\$0	\$0	-\$1,054	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3920500	*1 TON AND ABOVE, TWO-AXLE TRUCKS	WYP	-\$960	\$0	\$0	\$0	-\$960	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3920500	*1 TON AND ABOVE, TWO-AXLE TRUCKS	WYU	-\$220	\$0	\$0	\$0	\$0	\$0	-\$220	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3920600	DUMP TRUCKS	CAEE	-\$2	\$0	\$0	\$0	-\$1	-\$1	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3920600	DUMP TRUCKS	CAGE	-\$912	\$0	\$0	\$0	-\$189	-\$694	-\$83	-\$41	-\$5	\$0
1080000	AC PR DPR EL PL SR 3920600	DUMP TRUCKS	CAGW	-\$220	-\$10	-\$161	-\$49	\$0	\$0	\$0	\$0	\$0	\$0



Depreciation Reserve (Actuals)
 Average of Monthly Averages Ending - December 2011
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other	Null
1080000	AC PR DPR EL PL SR 3920600	DUMP TRUCKS	JBG	\$143	\$6	\$101	\$31	\$11	\$4	\$1	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3920600	DUMP TRUCKS	OR	\$42	\$0	\$42	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3920600	DUMP TRUCKS	UT	\$75	\$0	\$0	\$0	\$0	\$75	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3920900	TRAILERS	CA	\$111	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3920900	TRAILERS	CAEE	\$26	\$0	\$0	\$0	\$6	\$17	\$2	\$1	\$0	\$0
1080000	AC PR DPR EL PL SR 3920900	TRAILERS	CAGE	\$559	\$0	\$0	\$0	\$116	\$364	\$51	\$25	\$3	\$0
1080000	AC PR DPR EL PL SR 3920900	TRAILERS	CAGW	\$46	\$2	\$34	\$10	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3920900	TRAILERS	IDU	\$226	\$0	\$0	\$0	\$0	\$0	\$226	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3920900	TRAILERS	JBG	\$22	\$1	\$16	\$5	\$0	\$11	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3920900	TRAILERS	OR	\$612	\$0	\$612	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3920900	TRAILERS	SO	\$210	\$4	\$53	\$18	\$28	\$98	\$13	\$6	\$1	\$0
1080000	AC PR DPR EL PL SR 3920900	TRAILERS	UT	\$1,408	\$0	\$0	\$0	\$0	\$1,408	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3920900	TRAILERS	WA	\$142	\$0	\$142	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3920900	TRAILERS	WYP	\$650	\$0	\$0	\$0	\$650	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3920900	TRAILERS	WYU	\$126	\$0	\$0	\$0	\$0	\$0	\$126	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3921400	*SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	CA	\$18	\$18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3921400	*SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	CAGE	\$98	\$0	\$0	\$0	\$20	\$63	\$9	\$4	\$1	\$0
1080000	AC PR DPR EL PL SR 3921400	*SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	CAGW	\$6	\$0	\$4	\$1	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3921400	*SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	IDU	\$17	\$0	\$0	\$0	\$0	\$17	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3921400	*SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	OR	\$77	\$0	\$77	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3921400	*SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	SO	\$13	\$0	\$3	\$1	\$2	\$6	\$1	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3921400	*SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	UT	\$79	\$0	\$0	\$0	\$0	\$79	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3921400	*SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	WA	\$14	\$0	\$14	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3921400	*SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	WYP	\$36	\$0	\$0	\$0	\$36	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3921400	*SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	WYU	\$4	\$0	\$0	\$0	\$0	\$0	\$4	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3921900	OVER-THE-ROAD SEMI-TRACTORS	CAGE	\$149	\$0	\$0	\$0	\$30	\$95	\$13	\$7	\$1	\$0
1080000	AC PR DPR EL PL SR 3921900	OVER-THE-ROAD SEMI-TRACTORS	JBG	\$32	\$1	\$22	\$7	\$0	\$1	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3921900	OVER-THE-ROAD SEMI-TRACTORS	OR	\$84	\$0	\$84	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3921900	OVER-THE-ROAD SEMI-TRACTORS	SO	\$155	\$3	\$38	\$11	\$20	\$70	\$9	\$4	\$0	\$0
1080000	AC PR DPR EL PL SR 3921900	OVER-THE-ROAD SEMI-TRACTORS	UT	\$408	\$0	\$0	\$0	\$408	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3921900	OVER-THE-ROAD SEMI-TRACTORS	WA	\$94	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3921900	OVER-THE-ROAD SEMI-TRACTORS	WYP	\$40	\$0	\$0	\$0	\$40	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3923000	TRANSPORTATION EQUIPMENT	SO	\$581	\$12	\$142	\$39	\$75	\$260	\$35	\$16	\$2	\$0
1080000	AC PR DPR EL PL SR 3930000	STORES EQUIPMENT	CA	\$114	\$114	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3930000	STORES EQUIPMENT	CAGE	\$1,312	\$0	\$0	\$0	\$272	\$854	\$119	\$59	\$7	\$0
1080000	AC PR DPR EL PL SR 3930000	STORES EQUIPMENT	CAGW	\$64	\$3	\$47	\$14	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3930000	STORES EQUIPMENT	IDU	\$161	\$0	\$0	\$0	\$0	\$161	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3930000	STORES EQUIPMENT	JBG	\$198	\$9	\$9	\$2	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3930000	STORES EQUIPMENT	OR	\$1,637	\$0	\$1,637	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3930000	STORES EQUIPMENT	SO	\$198	\$4	\$48	\$13	\$28	\$88	\$12	\$6	\$1	\$0
1080000	AC PR DPR EL PL SR 3930000	STORES EQUIPMENT	UT	\$1,500	\$0	\$0	\$0	\$1,500	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3930000	STORES EQUIPMENT	WA	\$236	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3930000	STORES EQUIPMENT	WYP	\$529	\$0	\$0	\$0	\$529	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3930000	STORES EQUIPMENT	WYU	\$87	\$0	\$0	\$0	\$0	\$0	\$87	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3940000	*TLS, SHOP, GAR EQUIPMENT*	CA	\$388	\$388	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3940000	*TLS, SHOP, GAR EQUIPMENT*	CAEE	\$5	\$0	\$0	\$0	\$1	\$3	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3940000	*TLS, SHOP, GAR EQUIPMENT*	CAGE	\$8,808	\$0	\$0	\$0	\$1,828	\$5,706	\$799	\$398	\$47	\$0
1080000	AC PR DPR EL PL SR 3940000	*TLS, SHOP, GAR EQUIPMENT*	CAGW	\$1,184	\$53	\$988	\$263	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3940000	*TLS, SHOP, GAR EQUIPMENT*	IDU	\$574	\$0	\$0	\$0	\$0	\$0	\$574	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3940000	*TLS, SHOP, GAR EQUIPMENT*	JBG	\$1,505	\$65	\$1,063	\$323	\$12	\$38	\$5	\$3	\$0	\$0
1080000	AC PR DPR EL PL SR 3940000	*TLS, SHOP, GAR EQUIPMENT*	OR	\$4,701	\$0	\$4,701	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3940000	*TLS, SHOP, GAR EQUIPMENT*	SO	\$2,079	\$43	\$507	\$141	\$269	\$930	\$125	\$58	\$6	\$0
1080000	AC PR DPR EL PL SR 3940000	*TLS, SHOP, GAR EQUIPMENT*	UT	\$4,728	\$0	\$0	\$0	\$0	\$4,728	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3940000	*TLS, SHOP, GAR EQUIPMENT*	WA	\$1,307	\$0	\$0	\$1,307	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3940000	*TLS, SHOP, GAR EQUIPMENT*	WYP	\$1,743	\$0	\$0	\$0	\$1,743	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3940000	*TLS, SHOP, GAR EQUIPMENT*	WYU	\$245	\$0	\$0	\$0	\$0	\$0	\$245	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3950000	LABORATORY EQUIPMENT	CA	\$254	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3950000	LABORATORY EQUIPMENT	CAEE	\$7	\$0	\$0	\$0	\$1	\$4	\$1	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3950000	LABORATORY EQUIPMENT	CAGE	\$2,182	\$0	\$0	\$0	\$455	\$1,428	\$199	\$99	\$12	\$0
1080000	AC PR DPR EL PL SR 3950000	LABORATORY EQUIPMENT	CAGW	\$658	\$30	\$492	\$146	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3950000	LABORATORY EQUIPMENT	IDU	\$592	\$0	\$0	\$0	\$0	\$0	\$592	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3950000	LABORATORY EQUIPMENT	JBG	\$262	\$11	\$184	\$56	\$2	\$7	\$1	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3950000	LABORATORY EQUIPMENT	OR	\$5,113	\$0	\$5,113	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3950000	LABORATORY EQUIPMENT	SO	\$2,659	\$55	\$648	\$181	\$344	\$1,190	\$74	\$7	\$0	\$0
1080000	AC PR DPR EL PL SR 3950000	LABORATORY EQUIPMENT	UT	\$3,321	\$0	\$0	\$0	\$0	\$3,321	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3950000	LABORATORY EQUIPMENT	WA	\$1,009	\$0	\$0	\$1,009	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3950000	LABORATORY EQUIPMENT	WYU	\$429	\$0	\$0	\$0	\$1,540	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3950000	LABORATORY EQUIPMENT	WYP	\$1,540	\$0	\$0	\$0	\$0	\$0	\$429	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	CA	\$371	\$371	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	CAGE	\$201	\$0	\$0	\$0	\$42	\$131	\$18	\$9	\$1	\$0
1080000	AC PR DPR EL PL SR 3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	CAGW	\$92	\$4	\$68	\$20	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	IDU	\$727	\$0	\$0	\$0	\$0	\$0	\$727	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	OR	\$2,027	\$0	\$2,027	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	UT	\$1,771	\$0	\$0	\$0	\$0	\$1,771	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	WA	\$678	\$0	\$0	\$678	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	WYP	\$845	\$0	\$0	\$0	\$845	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	WYU	\$191	\$0	\$0	\$0	\$0	\$0	\$191	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	CA	\$73	\$73	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0



Depreciation Reserve (Actuals)
 Average of Monthly Averages Ending - December 2011
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other	Nutr
1080000	AC PR DPR EL PL SR 3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	CAGE	-\$61	\$0	\$0	\$0	-\$13	-\$40	-\$6	-\$3	\$0	\$0
1080000	AC PR DPR EL PL SR 3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	IDU	-\$47	\$0	\$0	\$0	\$0	\$0	-\$47	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	OR	-\$243	\$0	-\$243	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	UT	-\$766	\$0	\$0	\$0	-\$766	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	WYP	-\$57	\$0	\$0	\$0	-\$57	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	WYU	-\$72	\$0	\$0	\$0	\$0	\$0	-\$72	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3960800	*AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	CA	-\$273	-\$273	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3960800	*AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	CAGE	-\$353	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3960800	*AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	CAGW	-\$21	-\$16	-\$5	\$0	\$0	-\$21	-\$29	-\$15	-\$2	\$0
1080000	AC PR DPR EL PL SR 3960800	*AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	IDU	-\$384	\$0	\$0	\$0	\$0	-\$384	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3960800	*AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	OR	-\$2,212	-\$2,212	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3960800	*AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	UT	-\$3,125	\$0	\$0	\$0	-\$3,125	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3960800	*AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	WA	-\$791	\$0	-\$791	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3960800	*AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	WYP	-\$528	\$0	\$0	-\$528	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3960800	*AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	WYU	-\$208	\$0	\$0	\$0	\$0	\$0	-\$208	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3961000	CRANES	CAGE	-\$785	\$0	\$0	\$0	-\$163	-\$511	-\$71	-\$36	-\$4	\$0
1080000	AC PR DPR EL PL SR 3961000	CRANES	CAGW	-\$143	-\$6	-\$98	-\$32	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3961000	CRANES	JBG	-\$140	-\$6	-\$98	-\$32	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3961000	CRANES	OR	-\$67	\$0	-\$67	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3961000	CRANES	SO	-\$26	-\$1	-\$6	-\$2	-\$3	-\$12	-\$1	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3961000	CRANES	UT	-\$1	\$0	\$0	\$0	\$0	-\$1	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	CAEE	-\$21	\$0	\$0	\$5	-\$13	-\$2	-\$1	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	CAGE	-\$5,003	\$0	\$0	-\$1,037	-\$3,269	-\$454	-\$227	\$0	-\$27	\$0
1080000	AC PR DPR EL PL SR 3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	CAGW	-\$268	-\$12	-\$197	-\$60	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	JBG	-\$895	-\$39	-\$631	-\$191	-\$7	-\$23	-\$2	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	OR	-\$39	\$0	-\$38	\$0	\$0	\$0	-\$2	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	SO	-\$493	-\$10	-\$120	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	UT	-\$371	\$0	\$0	\$0	\$0	-\$371	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	WYP	-\$80	\$0	\$0	-\$80	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	CA	-\$354	-\$354	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	CAGE	-\$7	\$0	\$0	-\$1	-\$4	-\$1	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	CAGW	-\$50	-\$2	-\$36	-\$11	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	IDU	-\$399	\$0	\$0	\$0	\$0	-\$399	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	OR	-\$2,307	\$0	-\$2,307	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	SO	-\$76	-\$2	-\$18	-\$5	-\$10	-\$33	-\$5	-\$2	\$0	\$0
1080000	AC PR DPR EL PL SR 3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	UT	-\$4,029	\$0	\$0	\$0	-\$4,029	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	WA	-\$661	\$0	\$0	-\$661	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	WYP	-\$61	\$0	\$0	\$0	-\$61	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	WYU	-\$87	\$0	\$0	\$0	\$0	\$0	-\$87	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWER	CA	-\$166	-\$166	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWER	CAEE	-\$13	\$0	\$0	\$3	-\$9	-\$1	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWER	CAGE	-\$1,377	\$0	\$0	-\$285	-\$897	-\$125	-\$62	\$7	\$0	\$0
1080000	AC PR DPR EL PL SR 3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWER	CAGW	-\$355	-\$16	-\$260	-\$79	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWER	IDU	-\$207	\$0	\$0	\$0	\$0	-\$207	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWER	JBG	-\$182	-\$6	-\$128	-\$39	-\$1	-\$5	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWER	OR	-\$429	-\$11	-\$18	-\$4	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWER	SO	-\$64	\$0	\$0	\$0	-\$29	-\$4	-\$2	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWER	UT	-\$1,119	\$0	\$0	\$0	-\$1,119	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWER	WA	-\$250	\$0	-\$250	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWER	WYP	-\$225	\$0	\$0	-\$225	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWER	WYU	-\$184	\$0	\$0	\$0	\$0	\$0	-\$184	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3970000	COMMUNICATION EQUIPMENT	CA	-\$967	-\$967	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3970000	COMMUNICATION EQUIPMENT	CAEE	-\$18	\$0	\$0	\$0	-\$4	-\$12	-\$1	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3970000	COMMUNICATION EQUIPMENT	CAGE	-\$14,222	\$0	\$0	-\$2,949	-\$9,263	-\$1,290	-\$644	\$76	\$0	\$0
1080000	AC PR DPR EL PL SR 3970000	COMMUNICATION EQUIPMENT	CAGW	-\$8,863	-\$398	-\$6,494	-\$1,971	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3970000	COMMUNICATION EQUIPMENT	CAEE	-\$482	-\$12	-\$147	-\$33	-\$32	-\$236	-\$19	-\$4	\$0	\$0
1080000	AC PR DPR EL PL SR 3970000	COMMUNICATION EQUIPMENT	IDU	-\$1,122	\$0	\$0	\$0	\$0	-\$1,122	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3970000	COMMUNICATION EQUIPMENT	JBG	-\$488	-\$21	-\$344	-\$104	-\$4	-\$12	-\$2	-\$1	\$0	\$0
1080000	AC PR DPR EL PL SR 3970000	COMMUNICATION EQUIPMENT	OR	-\$12,766	\$0	-\$12,766	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3970000	COMMUNICATION EQUIPMENT	SO	-\$12,955	-\$266	-\$3,158	-\$880	-\$1,678	-\$5,798	-\$782	-\$361	-\$35	\$0
1080000	AC PR DPR EL PL SR 3970000	COMMUNICATION EQUIPMENT	UT	-\$7,986	\$0	\$0	\$0	-\$7,986	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3970000	COMMUNICATION EQUIPMENT	WA	-\$4,171	\$0	\$0	-\$4,171	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3970000	COMMUNICATION EQUIPMENT	WYP	-\$5,786	\$0	\$0	-\$5,786	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3970000	COMMUNICATION EQUIPMENT	WYU	-\$914	\$0	\$0	\$0	\$0	\$0	-\$914	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3972000	MOBILE RADIO EQUIPMENT	CA	-\$13	-\$13	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3972000	MOBILE RADIO EQUIPMENT	CAEE	-\$8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3972000	MOBILE RADIO EQUIPMENT	CAGE	-\$116	\$0	\$0	-\$24	-\$75	-\$10	-\$5	-\$1	\$0	\$0
1080000	AC PR DPR EL PL SR 3972000	MOBILE RADIO EQUIPMENT	CAGW	-\$54	-\$2	-\$25	-\$8	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3972000	MOBILE RADIO EQUIPMENT	CN	-\$3	-\$1	\$0	\$0	\$0	-\$1	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3972000	MOBILE RADIO EQUIPMENT	IDU	-\$42	\$0	\$0	\$0	\$0	-\$42	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3972000	MOBILE RADIO EQUIPMENT	OR	-\$227	\$0	-\$227	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3972000	MOBILE RADIO EQUIPMENT	SO	-\$69	-\$1	-\$17	-\$5	-\$9	-\$31	-\$4	-\$2	\$0	\$0
1080000	AC PR DPR EL PL SR 3972000	MOBILE RADIO EQUIPMENT	UT	-\$679	\$0	\$0	-\$679	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3972000	MOBILE RADIO EQUIPMENT	WA	-\$164	\$0	\$0	-\$164	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3972000	MOBILE RADIO EQUIPMENT	WYP	-\$177	\$0	\$0	-\$177	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3972000	MOBILE RADIO EQUIPMENT	WYU	-\$28	\$0	\$0	\$0	\$0	\$0	-\$28	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3980000	MISCELLANEOUS EQUIPMENT	CA	-\$13	-\$13	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR 3980000	MISCELLANEOUS EQUIPMENT	CAEE	-\$1	\$0	\$0	\$0	-\$1	\$0	\$0	\$0	\$0	\$0



Depreciation Reserve (Actuals)
 Average of Monthly Averages Ending - December 2011
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Account	MISCELLANEOUS EQUIPMENT	Aloc	Total	CAW	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other	Nutli
1080000	AC PR DPR EL PL SR	3980000	MISCELLANEOUS EQUIPMENT	CAGE	\$480	\$0	\$0	\$0	\$102	\$319	\$44	\$22	\$3	\$0
1080000	AC PR DPR EL PL SR	3980000	MISCELLANEOUS EQUIPMENT	CAGW	\$146	\$7	\$107	\$32	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3980000	MISCELLANEOUS EQUIPMENT	DN	\$117	\$3	\$36	\$8	\$8	\$57	\$5	\$1	\$0	\$0
1080000	AC PR DPR EL PL SR	3980000	MISCELLANEOUS EQUIPMENT	IDU	\$33	\$0	\$0	\$0	\$0	\$0	\$33	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3980000	MISCELLANEOUS EQUIPMENT	JBG	\$34	\$1	\$24	\$7	\$0	\$1	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3980000	MISCELLANEOUS EQUIPMENT	OR	\$214	\$0	\$214	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3980000	MISCELLANEOUS EQUIPMENT	SO	\$1,561	\$32	\$380	\$106	\$202	\$698	\$94	\$44	\$4	\$0
1080000	AC PR DPR EL PL SR	3980000	MISCELLANEOUS EQUIPMENT	UT	\$165	\$0	\$0	\$0	\$0	\$165	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3980000	MISCELLANEOUS EQUIPMENT	WA	\$52	\$0	\$0	\$52	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3980000	MISCELLANEOUS EQUIPMENT	WYP	\$102	\$0	\$0	\$0	\$102	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3980000	MISCELLANEOUS EQUIPMENT	WYU	\$10	\$0	\$0	\$0	\$0	\$0	\$10	\$0	\$0	\$0
1080000	AC PR DPR EL PL SR	3992200	LAND RIGHTS	CAEE	\$35,990	\$0	\$0	\$7,837	\$22,823	\$3,397	\$1,761	\$173	\$0	\$0
1080000	AC PR DPR EL PL SR	3993000	ENGINEERING SUPP-OFF WORK(SECY.MAP.DRAF	CAEE	\$26,154	\$0	\$0	\$5,895	\$16,585	\$2,468	\$1,279	\$126	\$0	\$0
1080000	AC PR DPR EL PL SR	3994100	SURFACE - PLANT EQUIPMENT	CAEE	\$8,195	\$0	\$0	\$1,785	\$5,197	\$773	\$401	\$39	\$0	\$0
1080000	AC PR DPR EL PL SR	3994400	SURFACE - ELECTRIC POWER FACILITIES	CAEE	\$1,269	\$0	\$0	\$276	\$805	\$120	\$62	\$6	\$0	\$0
1080000	AC PR DPR EL PL SR	3994500	UNDERGROUND - COAL MINE EQUIPMENT	CAEE	\$38,449	\$0	\$0	\$8,373	\$24,382	\$3,629	\$1,881	\$185	\$0	\$0
1080000	AC PR DPR EL PL SR	3994600	LONGWALL SHIELDS	CAEE	\$1,528	\$0	\$0	\$332	\$967	\$144	\$75	\$7	\$0	\$0
1080000	AC PR DPR EL PL SR	3994700	LONGWALL EQUIPMENT	CAEE	\$559	\$0	\$0	\$143	\$418	\$62	\$32	\$3	\$0	\$0
1080000	AC PR DPR EL PL SR	3994800	MAINLINE EXTENSION	CAEE	\$3,842	\$0	\$0	\$2,100	\$6,114	\$610	\$472	\$46	\$0	\$0
1080000	AC PR DPR EL PL SR	3994900	SECTION EXTENSION	CAEE	\$1,623	\$0	\$0	\$354	\$1,029	\$163	\$79	\$8	\$0	\$0
1080000	AC PR DPR EL PL SR	3995100	VEHICLES	CAEE	\$690	\$0	\$0	\$150	\$437	\$65	\$34	\$3	\$0	\$0
1080000	AC PR DPR EL PL SR	3995200	HEAVY CONSTRUCTION EQUIPMENT	CAEE	\$2,805	\$0	\$0	\$611	\$1,778	\$265	\$137	\$13	\$0	\$0
1080000	AC PR DPR EL PL SR	3996000	MISCELLANEOUS GENERAL EQUIPMENT	CAEE	\$1,087	\$0	\$0	\$237	\$889	\$103	\$53	\$5	\$0	\$0
1080000	AC PR DPR EL PL SR	3996100	COMPUTERS - MAINFRAME	CAEE	\$431	\$0	\$0	\$94	\$273	\$41	\$21	\$2	\$0	\$0
1080000	AC PR DPR EL PL SR	3997000	MINE DEVELOPMENT AND ROAD EXTENSION	CAEE	\$28,619	\$0	\$0	\$6,210	\$18,085	\$2,692	\$1,395	\$137	\$0	\$0
1080000 Total					\$6,938,853	-\$174,506	-\$1,975,310	-\$539,582	-\$850,283	-\$2,801,462	-\$410,609	-\$181,896	-\$18,473	\$0
1085000	AC PR DPR-ACCRUAL	144135	PRODUCTION PLANT - ACCUM DEPN-NON-CLASSI	CAGE	\$5	\$0	\$0	\$0	\$1	\$3	\$0	\$0	\$0	\$0
1085000	AC PR DPR-ACCRUAL	144135	PRODUCTION PLANT - ACCUM DEPN-NON-CLASSI	CAGW	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1085000	AC PR DPR-ACCRUAL	144145	TRANSMISSION PLANT - ACCUM DEPN-NON-CLASSI	JBG	\$4	\$0	\$3	\$1	\$0	\$0	\$0	\$0	\$0	\$0
1085000	AC PR DPR-ACCRUAL	144145	TRANSMISSION PLANT - ACCUM DEPN-NON-CLASSI	CAGE	\$237	\$0	\$0	\$0	\$49	\$154	\$21	\$11	\$1	\$0
1085000	AC PR DPR-ACCRUAL	144145	TRANSMISSION PLANT - ACCUM DEPN-NON-CLASSI	CAGW	\$6	\$0	\$5	\$1	\$0	\$0	\$0	\$0	\$0	\$0
1085000	AC PR DPR-ACCRUAL	144165	DISTRIBUTION - ACCUM DEPN-NON-CLASSIFIED	CA	\$84	\$84	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1085000	AC PR DPR-ACCRUAL	144165	DISTRIBUTION - ACCUM DEPN-NON-CLASSIFIED	IDU	\$3	\$0	\$0	\$0	\$0	\$0	\$3	\$0	\$0	\$0
1085000	AC PR DPR-ACCRUAL	144165	DISTRIBUTION - ACCUM DEPN-NON-CLASSIFIED	OR	\$12	\$0	\$12	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1085000	AC PR DPR-ACCRUAL	144165	DISTRIBUTION - ACCUM DEPN-NON-CLASSIFIED	UT	\$19	\$0	\$0	\$0	\$0	\$19	\$0	\$0	\$0	\$0
1085000	AC PR DPR-ACCRUAL	144165	DISTRIBUTION - ACCUM DEPN-NON-CLASSIFIED	WA	\$3	\$0	\$0	\$3	\$0	\$0	\$0	\$0	\$0	\$0
1085000	AC PR DPR-ACCRUAL	144165	DISTRIBUTION - ACCUM DEPN-NON-CLASSIFIED	WYP	\$11	\$0	\$0	\$0	\$11	\$0	\$0	\$0	\$0	\$0
1085000	AC PR DPR-ACCRUAL	144205	GENERAL PLANT - ACCUM DEPN-NON-CLASS	CAGE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1085000	AC PR DPR-ACCRUAL	144205	GENERAL PLANT - ACCUM DEPN-NON-CLASS	SO	\$8	\$0	\$2	\$1	\$3	\$0	\$0	\$0	\$0	\$0
1085000	AC PR DPR-ACCRUAL	145129	BUILDINGS - ACCUMULATED DEPRECIATION-NON	CAEE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1085000	AC PR DPR-ACCRUAL	145135	ACCUM DEPR-HYDRO DECOMMISSIONING	CAGE	\$1,069	\$0	\$0	\$0	\$222	\$696	\$87	\$48	\$6	\$0
1085000	AC PR DPR-ACCRUAL	145135	ACCUM DEPR-HYDRO DECOMMISSIONING	CAGW	\$14,219	-\$638	\$10,418	-\$3,162	\$0	\$0	\$0	\$0	\$0	\$0
1085000	AC PR DPR-ACCRUAL	145139	PRODUCTION PLANT-ACCUM DEPRECIATION	CAEE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1085000	AC PR DPR-ACCRUAL	145139	PRODUCTION PLANT-ACCUM DEPRECIATION	CAGE	\$1,873	\$0	\$0	\$0	\$388	\$1,220	\$170	\$85	\$10	\$0
1085000	AC PR DPR-ACCRUAL	145139	PRODUCTION PLANT-ACCUM DEPRECIATION	CAGW	\$10	\$0	\$7	\$2	\$0	\$0	\$0	\$0	\$0	\$0
1085000	AC PR DPR-ACCRUAL	145149	TRANSMISSION PLANT ACCUMULATED DEPR NON-	CAGE	\$1,807	\$0	\$0	\$0	\$375	\$1,177	\$164	\$82	\$10	\$0
1085000	AC PR DPR-ACCRUAL	145149	TRANSMISSION PLANT ACCUMULATED DEPR NON-	CAGW	\$358	\$16	\$292	\$80	\$0	\$0	\$0	\$0	\$0	\$0
1085000	AC PR DPR-ACCRUAL	145149	TRANSMISSION PLANT ACCUMULATED DEPR NON-	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1085000	AC PR DPR-ACCRUAL	145169	DISTRIBUTION - ACCUMULATED DEPRECIATION	CA	\$37	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1085000	AC PR DPR-ACCRUAL	145169	DISTRIBUTION - ACCUMULATED DEPRECIATION	IDU	\$12	\$0	\$0	\$0	\$0	\$12	\$0	\$0	\$0	\$0
1085000	AC PR DPR-ACCRUAL	145169	DISTRIBUTION - ACCUMULATED DEPRECIATION	OR	\$115	\$0	\$115	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1085000	AC PR DPR-ACCRUAL	145169	DISTRIBUTION - ACCUMULATED DEPRECIATION	UT	\$1,608	\$0	\$0	\$0	\$1,608	\$0	\$0	\$0	\$0	\$0
1085000	AC PR DPR-ACCRUAL	145169	DISTRIBUTION - ACCUMULATED DEPRECIATION	WA	\$176	\$0	\$0	\$176	\$0	\$0	\$0	\$0	\$0	\$0
1085000	AC PR DPR-ACCRUAL	145169	DISTRIBUTION - ACCUMULATED DEPRECIATION	WYU	\$299	\$0	\$0	\$0	\$0	\$0	\$299	\$0	\$0	\$0
1085000	AC PR DPR-ACCRUAL	145189	MOTOR VEHICLES & MOBILE PLANT - ACCUM DE	CAGW	\$20	\$1	\$14	\$4	\$0	\$0	\$0	\$0	\$0	\$0
1085000	AC PR DPR-ACCRUAL	145189	MOTOR VEHICLES & MOBILE PLANT - ACCUM DE	SO	\$307	\$6	\$75	\$21	\$40	\$138	\$19	\$9	\$1	\$0
1085000	AC PR DPR-ACCRUAL	145209	OTHER GEN'L PLANT & EQUIP - ACCUM DEPR-N	SO	\$13	\$0	\$3	\$1	\$2	\$6	\$1	\$0	\$0	\$0
1085000 Total					\$8,993	-\$493	-\$10,193	-\$2,884	\$964	\$4,669	\$413	\$512	\$25	\$0
Grand Total					-\$6,946,848	-\$175,000	-\$1,975,503	-\$542,466	-\$849,319	-\$2,796,797	-\$410,196	-\$181,104	-\$18,382	\$0



Amortization Reserve (Actuals)
 Average of Monthly Averages Ending - December 2011
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	IWy-UPL	FERC	Other	Nullif
1110000	AC PR AMR EL PT SR 3020000	FRANCHISES AND CONSENTS	CAGE	\$4,686	\$0	\$0	\$0	-\$972	-\$3,052	\$425	-\$212	\$25	\$0
1110000	AC PR AMR EL PT SR 3020000	FRANCHISES AND CONSENTS	CAGW	-\$20,878	-\$937	-\$15,298	-\$4,643	\$0	\$0	\$0	\$0	\$0	\$0
1110000	AC PR AMR EL PT SR 3020000	FRANCHISES AND CONSENTS	IDU	\$765	\$0	\$0	\$0	\$0	\$0	\$765	\$0	\$0	\$0
1110000	AC PR AMR EL PT SR 3031040	INTANGIBLE PLANT	CAGE	-\$2,628	\$0	\$0	\$0	\$545	-\$1,712	-\$238	-\$119	\$14	\$0
1110000	AC PR AMR EL PT SR 3031040	INTANGIBLE PLANT	CAGW	-\$3,009	-\$135	-\$2,205	-\$669	\$0	\$0	\$0	\$0	\$0	\$0
1110000	AC PR AMR EL PT SR 3031040	INTANGIBLE PLANT	OR	-\$45	\$0	-\$45	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1110000	AC PR AMR EL PT SR 3031050	REGIONAL CONST MGMT SYS	SO	-\$10,745	-\$220	-\$2,618	-\$730	\$1,392	-\$4,808	-\$649	-\$300	-\$29	\$0
1110000	AC PR AMR EL PT SR 3031080	FUEL MGMT SYSTEM	SO	-\$3,275	-\$67	-\$798	-\$223	-\$424	-\$1,465	-\$198	-\$91	\$9	\$0
1110000	AC PR AMR EL PT SR 3031230	AUTOMATE POLE CARD SYSTEM	SO	-\$4,410	-\$90	-\$1,074	-\$300	-\$571	-\$1,973	-\$268	-\$123	\$12	\$0
1110000	AC PR AMR EL PT SR 3031470	RILDA CANYON ROAD IMPROVEMENTS	CAEE	-\$1,412	\$0	\$0	\$0	-\$308	-\$896	-\$133	-\$69	\$7	\$0
1110000	AC PR AMR EL PT SR 3031680	DISTRIBUTION AUTOMATION PILOT	SO	-\$12,003	-\$246	-\$2,925	-\$816	\$1,555	\$5,370	-\$725	-\$335	-\$32	\$0
1110000	AC PR AMR EL PT SR 3031760	RECORD CENTER MGMT SOFTWARE	SO	-\$282	-\$6	-\$89	-\$19	-\$36	-\$126	-\$17	-\$88	-\$9	\$0
1110000	AC PR AMR EL PT SR 3031780	OUTAGE REPORTING SYSTEM	SO	-\$3,498	-\$72	-\$852	-\$238	\$453	-\$1,565	-\$211	-\$782	\$0	\$0
1110000	AC PR AMR EL PT SR 3031830	CUSTOMER SERVICE SYSTEM	CN	\$91,897	-\$2,280	-\$27,978	-\$6,389	-\$6,065	-\$44,885	\$3,546	-\$782	\$0	\$0
1110000	AC PR AMR EL PT SR 3032040	SAP	SO	-\$122,664	-\$2,616	-\$29,888	-\$8,334	-\$15,691	-\$54,825	-\$7,405	-\$3,419	-\$328	\$0
1110000	AC PR AMR EL PT SR 3032090	ENERGY COMMODITY SYS SOFTWARE	SO	-\$9,974	-\$205	-\$2,430	-\$678	-\$1,292	-\$4,462	-\$602	-\$278	\$27	\$0
1110000	AC PR AMR EL PT SR 3032220	ENTERPRISE DATA WRHSE - BIRPTG TOOL	SO	-\$1,660	-\$34	-\$404	-\$113	-\$215	-\$113	-\$100	-\$46	\$4	\$0
1110000	AC PR AMR EL PT SR 3032260	DWHS - DATA WAREHOUSE	SO	-\$1,158	-\$24	-\$282	-\$79	-\$160	-\$518	-\$70	-\$32	\$3	\$0
1110000	AC PR AMR EL PT SR 3032270	ENTERPRISE DATA WAREHOUSE	SO	-\$5,155	-\$106	-\$1,256	-\$350	-\$668	\$2,307	\$311	-\$144	\$14	\$0
1110000	AC PR AMR EL PT SR 3032330	FIELDNET PRO METER READING SYST -HRP REP	SO	-\$1,662	-\$34	-\$403	-\$112	-\$214	-\$100	-\$46	-\$4	\$0	\$0
1110000	AC PR AMR EL PT SR 3032340	FACILITY INSPECTION REPORTING SYSTEM	SO	-\$8,690	-\$178	-\$2,120	-\$591	\$1,127	\$3,892	-\$625	-\$242	\$23	\$0
1110000	AC PR AMR EL PT SR 3032360	2002 GRID NET POWER COST MODELING	SO	-\$5,286	-\$108	-\$1,288	-\$359	-\$685	-\$2,365	-\$319	-\$147	\$14	\$0
1110000	AC PR AMR EL PT SR 3032400	INCIDENT MANAGEMENT ANALYSIS PROGRAM	SO	-\$12,489	-\$256	-\$3,043	-\$849	-\$1,618	-\$5,588	-\$754	-\$348	-\$33	\$0
1110000	AC PR AMR EL PT SR 3032450	MID OFFICE IMPROVEMENT PROJECT	CN	-\$1,981	-\$49	-\$603	-\$138	-\$131	-\$967	-\$76	-\$17	\$0	\$0
1110000	AC PR AMR EL PT SR 3032490	OUTAGE CALL HANDLING INTEGRATION	SO	-\$10,348	-\$212	-\$2,521	-\$703	-\$1,341	-\$4,830	-\$625	-\$298	-\$28	\$0
1110000	AC PR AMR EL PT SR 3032510	OPERATIONS MAPPING SYSTEM	SO	-\$1,892	-\$39	-\$461	-\$129	-\$245	-\$847	-\$114	-\$53	\$5	\$0
1110000	AC PR AMR EL PT SR 3032530	POLE ATTACHMENT MGMT SYSTEM	SO	-\$2,176	-\$45	-\$530	-\$148	-\$282	-\$973	-\$131	-\$61	\$6	\$0
1110000	AC PR AMR EL PT SR 3032590	SUBSTATION/CIRCUIT HISTORY OF OPERATIONS	SO	-\$8,157	-\$167	-\$1,987	-\$554	\$1,057	-\$3,649	-\$492	-\$277	-\$22	\$0
1110000	AC PR AMR EL PT SR 3032600	SINGLE PERSON SCHEDULING	SO	-\$3,782	-\$78	-\$922	-\$257	-\$490	-\$1,692	-\$228	-\$105	-\$10	\$0
1110000	AC PR AMR EL PT SR 3032640	TIBCO SOFTWARE	SO	-\$1,586	-\$33	-\$366	-\$108	-\$205	-\$710	-\$96	-\$44	\$4	\$0
1110000	AC PR AMR EL PT SR 3032670	C&T OFFICIAL RECORD INFO SYSTEM	SG	-\$1,581	-\$26	-\$418	-\$125	-\$206	-\$668	-\$88	-\$45	-\$6	\$0
1110000	AC PR AMR EL PT SR 3032680	TRANSMISSION WHOLESALE BILLING SYSTEM	CAGW	-\$34	\$2	\$25	-\$8	\$0	\$0	\$0	\$0	\$0	\$0
1110000	AC PR AMR EL PT SR 3032710	ROUGE RIVER HYDRO INTANGIBLES	SO	-\$2,908	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1110000	AC PR AMR EL PT SR 3032730	IMPROVEMENTS TO PLANT OWNED BY JAMES RIV	CAGW	-\$10,723	\$481	-\$7,857	-\$2,385	\$0	\$0	\$0	\$0	\$0	\$0
1110000	AC PR AMR EL PT SR 3032740	GADSBY INTANGIBLE ASSETS	CAGE	-\$28	\$0	\$0	\$0	-\$6	-\$18	-\$3	-\$1	\$0	\$0
1110000	AC PR AMR EL PT SR 3032750	EAGLE POINT HYDRO ASSETS	CAGW	-\$173	-\$8	-\$127	-\$38	\$0	\$0	\$0	\$0	\$0	\$0
1110000	AC PR AMR EL PT SR 3032760	SWIFT 2 IMPROVEMENTS	CAGW	-\$2,962	-\$133	-\$2,170	-\$669	\$0	\$0	\$0	\$0	\$0	\$0
1110000	AC PR AMR EL PT SR 3032770	NORTH JUMPQUA - SETTLEMENT AGREEMENT	CAGW	-\$29	-\$1	-\$21	-\$6	\$0	\$0	\$0	\$0	\$0	\$0
1110000	AC PR AMR EL PT SR 3032780	BEAR RIVER SETTLEMENT AGREEMENT	CAGE	-\$19	\$0	\$0	\$0	-\$4	-\$12	-\$2	-\$1	\$0	\$0
1110000	AC PR AMR EL PT SR 3032830	VCPRO - VISUAL COMPUSETPRO XEROX CUST STM	SO	-\$2,179	-\$45	-\$531	-\$148	-\$282	-\$975	-\$132	-\$61	-\$6	\$0
1110000	AC PR AMR EL PT SR 3032860	WEB SOFTWARE	SO	-\$1,480	-\$30	-\$361	-\$101	-\$192	-\$662	-\$89	-\$41	-\$4	\$0
1110000	AC PR AMR EL PT SR 3032900	IDAHO TRANSMISSION CUSTOMER OWNED ASSETS	CAGE	-\$213	\$0	\$0	\$0	-\$44	-\$138	-\$19	-\$10	-\$1	\$0
1110000	AC PR AMR EL PT SR 3032900	IDAHO TRANSMISSION CUSTOMER OWNED ASSETS	JBG	-\$8	\$0	-\$6	-\$2	\$0	\$0	\$0	\$0	\$0	\$0
1110000	AC PR AMR EL PT SR 3032990	P8DM - FILENET P8 DOCUMENT MANAGEMENT (E	SO	-\$3,690	-\$76	-\$899	-\$251	-\$478	-\$1,651	-\$223	-\$103	-\$10	\$0
1110000	AC PR AMR EL PT SR 3032990	STEAM PLANT INTANGIBLE ASSETS	CAGE	-\$2,723	\$0	\$0	\$0	-\$564	-\$1,773	-\$247	-\$123	-\$15	\$0
1110000	AC PR AMR EL PT SR 3033090	STEAM PLANT INTANGIBLE ASSETS	CAGW	-\$3,227	-\$145	-\$2,364	-\$718	\$0	\$0	\$0	\$0	\$0	\$0
1110000	AC PR AMR EL PT SR 3033120	RANGER EMS/SCADA SYSTEM	CAGE	-\$44	\$0	\$0	\$0	-\$9	-\$29	-\$4	-\$2	\$0	\$0
1110000	AC PR AMR EL PT SR 3033120	RANGER EMS/SCADA SYSTEM	WYP	-\$20,097	-\$412	-\$4,897	-\$1,365	-\$2,604	-\$8,991	-\$1,213	-\$660	-\$54	\$0
1110000	AC PR AMR EL PT SR 3033140	RANGER EMS/SCADA SYSTEM	SO	-\$140	\$0	\$0	\$0	-\$140	\$0	\$0	\$0	\$0	\$0
1110000	AC PR AMR EL PT SR 3033150	ETAGM - Electronic Tagging Sys-Merchant	SO	-\$1,417	-\$29	-\$345	-\$96	-\$184	-\$634	-\$86	-\$40	-\$4	\$0
1110000	AC PR AMR EL PT SR 3033170	ROUTT CITY ROAD FOR HAYDEN HAULAGE	CAGE	-\$2,820	\$0	\$0	\$0	-\$585	-\$1,837	-\$256	-\$128	-\$15	\$0
1110000	AC PR AMR EL PT SR 3033180	GTX VERSION 7 SOFTWARE	SO	-\$1,783	-\$44	-\$543	-\$124	-\$118	-\$870	-\$69	-\$15	\$0	\$0
1110000	AC PR AMR EL PT SR 3033180	HPOV - HIP Overview Software	CN	-\$1,383	-\$28	-\$337	-\$94	-\$179	-\$619	-\$83	-\$39	-\$4	\$0
1110000	AC PR AMR EL PT SR 3033190	IRON METER READING SOFTWARE	SO	-\$1,597	-\$40	-\$486	-\$111	-\$105	-\$790	-\$62	-\$14	\$0	\$0
1110000	AC PR AMR EL PT SR 3033300	SECID - CUST SECURE WEB LOGIN	CN	-\$605	-\$15	-\$184	-\$42	-\$40	-\$295	-\$23	-\$5	\$0	\$0
1110000	AC PR AMR EL PT SR 3033310	C&T - ENERGY TRADING SYSTEM	SO	-\$1,853	-\$38	-\$452	-\$128	-\$240	-\$829	-\$112	-\$52	-\$5	\$0
1110000	AC PR AMR EL PT SR 3033320	C&T - CONTROL AREA SCHEDULING (TRANSM)	CAGW	-\$1,758	-\$79	-\$1,288	-\$391	\$0	\$0	\$0	\$0	\$0	\$0
1110000	AC PR AMR EL PT SR 3033360	OSM REPORTING & TRACKING SOFTWARE	SO	-\$375	-\$8	-\$91	-\$25	-\$49	-\$168	-\$23	-\$10	-\$1	\$0
1110000	AC PR AMR EL PT SR 3033370	DISTRIBUTION INTANGIBLES	WYP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1110000	AC PR AMR EL PT SR 3033380	MISCELLANEOUS SMALL SOFTWARE PACKAGES	CAGE	-\$219	\$0	\$0	\$0	-\$45	-\$143	-\$20	-\$10	-\$1	\$0
1110000	AC PR AMR EL PT SR 3034900	MISC - MISCELLANEOUS	CAEE	-\$45	\$0	\$0	\$0	-\$10	-\$28	-\$4	-\$2	\$0	\$0
1110000	AC PR AMR EL PT SR 3034900	MISC - MISCELLANEOUS	CAGE	-\$408	\$0	\$0	\$0	-\$85	-\$266	-\$37	-\$18	-\$2	\$0
1110000	AC PR AMR EL PT SR 3034900	MISC - MISCELLANEOUS	CAGW	-\$59	-\$3	-\$43	-\$13	\$0	\$0	\$0	\$0	\$0	\$0
1110000	AC PR AMR EL PT SR 3034900	MISC - MISCELLANEOUS	CN	-\$2	\$0	-\$1	\$0	\$0	-\$1	\$0	\$0	\$0	\$0
1110000	AC PR AMR EL PT SR 3034900	MISC - MISCELLANEOUS	IDU	-\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1110000	AC PR AMR EL PT SR 3034900	MISC - MISCELLANEOUS	JBG	-\$8	\$0	-\$5	-\$2	\$0	\$0	\$0	\$0	\$0	\$0
1110000	AC PR AMR EL PT SR 3034900	MISC - MISCELLANEOUS	OR	-\$8	\$0	-\$8	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1110000	AC PR AMR EL PT SR 3034900	MISC - MISCELLANEOUS	SG	-\$13,776	-\$224	-\$3,637	-\$1,087	-\$1,796	-\$5,822	-\$766	-\$392	-\$48	\$0
1110000	AC PR AMR EL PT SR 3034900	MISC - MISCELLANEOUS	SO	-\$1,185	-\$24	-\$289	-\$80	-\$153	-\$530	-\$72	-\$33	-\$3	\$0



Amortization Reserve (Actuals)
 Average of Monthly Averages Ending - December 2011
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Account	Aloc	Total	Call?	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other	Nutil
1110000	AC PR AMR EL PT SR 3034900	MISC - MISCELLANEOUS	UT										
1110000	AC PR AMR EL PT SR 3034900	MISC - MISCELLANEOUS	WA										
1110000	AC PR AMR EL PT SR 3034900	MISC - MISCELLANEOUS	WYP										
1110000	AC PR AMR EL PT SR 3316000	STRUCTURES - LEASE IMPROVEMENTS	CAGE										
1110000	AC PR AMR EL PT SR 3316000	STRUCTURES - LEASE IMPROVEMENTS	CAGW										
1110000	AC PR AMR EL PT SR 3328000	RESERVOIR, DAMS, WATERWAYS, LEASE HOLDS	CAGE										
1110000	AC PR AMR EL PT SR 3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	CA										
1110000	AC PR AMR EL PT SR 3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	CN										
1110000	AC PR AMR EL PT SR 3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	OR										
1110000	AC PR AMR EL PT SR 3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	SO										
1110000	AC PR AMR EL PT SR 3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	UT										
1110000	AC PR AMR EL PT SR 3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	WA										
1110000	AC PR AMR EL PT SR 3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	WYP										
1110000	AC PR AMR EL PT SR 3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	WYU										
1110000 Total													
1119000	AC PR AMR EL PT SR-O 146209	Other Intangible Assets-Non-Rec	SO										
1119000 Total													
Grand Total													



Deferred Income Tax Balance (Actuals)
 Average of Monthly Averages Ending - December 2011
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wy-PP	Utah	Idaho	Wy-UPL	FERC	Other	Nutli	
2831000	AC DEF IN TX UTIL	287863	DTL 415.851 Powderdale Decom Cost Amort-C	CA	\$-11	\$-11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
2831000	AC DEF IN TX UTIL	287864	DTL 415.852 Powderdale Decom Cost Amort-I	IDU	\$-114	\$0	\$0	\$0	\$0	\$-114	\$0	\$0	\$0	\$0	
2831000	AC DEF IN TX UTIL	287865	DTL 415.853 Powderdale Decom Cost Amort-O	OR	\$-179	\$0	\$-179	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
2831000	AC DEF IN TX UTIL	287866	DTL 415.854 Powderdale Decom Cost Amort-W	WA	\$-320	\$0	\$0	\$-320	\$0	\$0	\$0	\$0	\$0	\$0	
2831000	AC DEF IN TX UTIL	287867	DTL 415.856 Powderdale Decom Cost Amort-W	WYU	\$-13	\$0	\$0	\$0	\$0	\$0	\$0	\$-13	\$0	\$0	
2831000	AC DEF IN TX UTIL	287868	DTL 415.858 Reg Asset-WY-Def Overburden	WYP	\$-250	\$0	\$0	\$0	\$-250	\$0	\$0	\$0	\$0	\$0	
2831000	AC DEF IN TX UTIL	287869	DTL 415.859 Reg Asset-WY-Def Advertising	OTHER	\$-19	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$-19	
2831000	AC DEF IN TX UTIL	287870	DTL 415.865 Reg Asset-UT Major Plant Add	OTHER	\$-5,719	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$-5,719	
2831000	AC DEF IN TX UTIL	287871	DTL 415.868 Reg Asset-OR Solar Feed-In T	OTHER	\$-103	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$-103	
2831000	AC DEF IN TX UTIL	287872	DTL 720.841 RA Tax Adj on PR Benefit-CA	OTHER	\$-126	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$-126	
2831000	AC DEF IN TX UTIL	287873	DTL 720.842 RA Tax Adj on PR Benefit-ID	OTHER	\$-280	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$-280	
2831000	AC DEF IN TX UTIL	287874	DTL 720.843 RA Tax Adj on PR Benefit-OR	OTHER	\$-1,640	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$-1,640	
2831000	AC DEF IN TX UTIL	287875	DTL 720.844 RA Tax Adj on PR Benefit-UT	OTHER	\$-1,994	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$-1,994	
2831000	AC DEF IN TX UTIL	287876	DTL 720.845 RA Tax Adj on PR Benefit-WA	OTHER	\$-89	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$-89	
2831000	AC DEF IN TX UTIL	287877	DTL 720.846 RA Tax Adj on PR Benefit-WY	OTHER	\$-756	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$-756	
2831000	AC DEF IN TX UTIL	287878	DTL 415.406 RA Utah ECAM	OTHER	\$-1,072	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$-1,072	
2831000	AC DEF IN TX UTIL	287879	DTL 415.898 Deferred Coal Cost Naughton	SE	\$-3,112	\$-50	\$-761	\$-235	\$-450	\$1,310	\$-195	\$-101	\$-10	\$0	
2831000	AC DEF IN TX UTIL	287880	DTL 415.897 Transition Severance Cost CA	CA	\$82	\$82	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
2831000	AC DEF IN TX UTIL	287881	DTL 415.705 RA # Tax Rev Req Adj-WY	WYU	\$-37	\$0	\$0	\$0	\$0	\$0	\$0	\$-37	\$0	\$0	
2831000	AC DEF IN TX UTIL	287882	DTL 415.876 Deferred Net Power Costs-OR	OTHER	\$-1,281	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$-1,281	
2831000	AC DEF IN TX UTIL	287883	DTL 430.116 RA Fed Int Exp (ID)	OTHER	\$-89	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$-89	
2831000	AC DEF IN TX UTIL	287884	DTL 415.867 Reg Asset - CA Solar Feed-in	OTHER	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4	
2831000	AC DEF IN TX UTIL	287887	DTL 415.881 Def of Excess RECs UT	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
2831000	AC DEF IN TX UTIL	287888	DTL 415.882 Def of Excess RECs WA	OTHER	\$-11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$-11	
2831000	AC DEF IN TX UTIL	287889	DTL 415.883 Def of Excess RECs WY	OTHER	\$8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$8	
2831000	AC DEF IN TX UTIL	287942	DTL 430.112 Reg Asset - Other - Balance	OTHER	\$-96	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$-96	
2831000	AC DEF IN TX UTIL	287943	DTL 430.113 Reg Asset - Def NPC Balance	OTHER	\$-9	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$-9	
2831000	AC DEF IN TX UTIL	287944	DTL - REG. ASSET FEDERAL INT EXP	UT	\$-762	\$0	\$0	\$0	\$0	\$-762	\$0	\$0	\$0	\$-762	
2831000	AC DEF IN TX UTIL	287945	DTL 720.840 REG ASSET MEDICARE SUBSIDY	OTHER	\$-85	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$-85	
2831000	AC DEF IN TX UTIL	287946	DTL FAS 100 DEFERRED TAX ASSET-WA FLOW-T	WA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
2831000	AC DEF IN TX UTIL	287947	DTL 415.501 Cholla Plant Transaction Cos	IDU	\$82	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$82	
2831000	AC DEF IN TX UTIL	287948	DTL 415.502 Cholla Plant Transaction Cos	OR	\$134	\$0	\$134	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
2831000	AC DEF IN TX UTIL	287949	DTL 415.503 Cholla Plant Transaction Cos	WA	\$241	\$0	\$0	\$241	\$0	\$0	\$0	\$0	\$0	\$0	
2831000	AC DEF IN TX UTIL	287961	DTL Reg Asset Federal Int Exp (WY)	OTHER	\$-204	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$-204	
2831000	AC DEF IN TX UTIL	287967	DTL LT Prepaid IBEW 57 Pension Contribut	OTHER	\$-89	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$-89	
2831000	AC DEF IN TX UTIL	287990	DTL - PMI Def Tax	SE	\$-5,611	\$-89	\$-1,373	\$-423	\$-811	\$-2,362	\$-352	\$-182	\$-18	\$0	
2831000 Total					-\$92,089	-\$653	-\$7,353	-\$8,644	-\$5,251	-\$16,159	-\$3,251	-\$853	-\$182	-\$18	
Grand Total					-\$3,091,067	-\$70,087	-\$854,808	-\$198,472	-\$345,416	-\$1,294,069	-\$171,214	-\$72,149	-\$8,541	-\$33,003	-\$43,209



Investment Tax Credit Balance (Actuals)
 Average of Monthly Averages Ending - December 2011
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other	Nutil	
2551000	ACC DEF ITC - FED 285602	ACCUM DEF ITC - PPL - 1983	ITC84	-\$921	-\$30	-\$654	-\$131	-\$101	\$0	\$0	\$0	\$0	\$0	-\$6
2551000	ACC DEF ITC - FED 285603	ACCUM DEF ITC - PPL - 1984	ITC85	-\$903	-\$49	-\$611	-\$121	-\$105	\$0	\$0	\$0	\$0	\$0	-\$17
2551000	ACC DEF ITC - FED 285604	ACCUM DEF ITC - PPL - 1985	ITC85	-\$1,180	-\$64	-\$799	-\$158	-\$137	\$0	\$0	\$0	\$0	\$0	-\$23
2551000	ACC DEF ITC - FED 285605	ACCUM DEF ITC - PPL - 1986	ITC86	-\$1,130	-\$54	-\$730	-\$148	-\$175	\$0	\$0	\$0	\$0	\$0	-\$22
2551000	ACC DEF ITC - FED 285605	ACCUM DEF ITC - PPL - 1987	ITC88	-\$180	-\$8	-\$110	-\$27	-\$30	\$0	\$0	\$0	\$0	\$0	-\$5
2551000	ACC DEF ITC - FED 285607	ACCUM DEF ITC - PPL - 1988	ITC89	-\$403	-\$20	-\$227	-\$62	-\$83	\$0	\$0	\$0	\$0	\$0	-\$11
2551000	ACC DEF ITC - FED 285608	JIM BRIDGER RETROFIT ITC - PPL	ITC90	-\$275	-\$4	-\$44	\$11	-\$10	-\$129	-\$38	-\$37	\$0	\$0	-\$1
2551000	ACC DEF ITC - FED 285609	ACCUM DEFERRED ITC - UPL - 70 PRE	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2551000 Total				-\$4,993	-\$229	-\$3,175	-\$657	-\$642	-\$129	-\$38	-\$37	\$0	\$0	-\$66
Grand Total				-\$4,993	-\$229	-\$3,175	-\$657	-\$642	-\$129	-\$38	-\$37	\$0	\$0	-\$66



Customer Advances (Actuals)
 Average of Monthly Averages Ending - December 2011
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other	Nutil	
2520000	CUST ADV CONSTRUCT	0	CUSTOMER ADVANCES FOR CONSTRUCTION	CAGE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
2520000	CUST ADV CONSTRUCT	0	CUSTOMER ADVANCES FOR CONSTRUCTION	CN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
2520000	CUST ADV CONSTRUCT	0	CUSTOMER ADVANCES FOR CONSTRUCTION	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
2520000	CUST ADV CONSTRUCT	0	CUSTOMER ADVANCES FOR CONSTRUCTION	OR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
2520000	CUST ADV CONSTRUCT	0	CUSTOMER ADVANCES FOR CONSTRUCTION	UT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
2520000	CUST ADV CONSTRUCT	0	CUSTOMER ADVANCES FOR CONSTRUCTION	WA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
2520000	CUST ADV CONSTRUCT	0	CUSTOMER ADVANCES FOR CONSTRUCTION	WYP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
2520000	CUST ADV CONSTRUCT	0	CUSTOMER ADVANCES FOR CONSTRUCTION	WYU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
2520000	CUST ADV CONSTRUCT	210550	Payments Received Uncompleted Projects	CA	-\$2	-\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
2520000	CUST ADV CONSTRUCT	210550	Payments Received Uncompleted Projects	CAGE	\$1,821	\$0	\$0	\$0	\$378	\$1,186	\$165	\$82	\$10	\$0	
2520000	CUST ADV CONSTRUCT	210550	Payments Received Uncompleted Projects	CAGW	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
2520000	CUST ADV CONSTRUCT	210550	Payments Received Uncompleted Projects	IDU	-\$556	\$0	\$0	\$0	\$0	-\$556	\$0	\$0	\$0	\$0	
2520000	CUST ADV CONSTRUCT	210550	Payments Received Uncompleted Projects	OR	-\$4,454	\$0	-\$4,454	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
2520000	CUST ADV CONSTRUCT	210550	Payments Received Uncompleted Projects	SG	-\$19	\$0	-\$5	-\$2	-\$2	-\$8	-\$1	-\$1	\$0	\$0	
2520000	CUST ADV CONSTRUCT	210550	Payments Received Uncompleted Projects	UT	-\$2,954	\$0	\$0	\$0	\$0	-\$2,954	\$0	\$0	\$0	\$0	
2520000	CUST ADV CONSTRUCT	210550	Payments Received Uncompleted Projects	WA	-\$3	\$0	\$0	\$3	\$0	\$0	\$0	\$0	\$0	\$0	
2520000	CUST ADV CONSTRUCT	210550	Payments Received Uncompleted Projects	WYP	-\$786	\$0	\$0	\$0	\$786	\$0	\$0	\$0	\$0	\$0	
2520000	CUST ADV CONSTRUCT	210550	Payments Received Uncompleted Projects	WYU	-\$2,359	\$0	\$0	\$0	\$0	\$0	-\$2,359	\$0	\$0	\$0	
2520000	CUST ADV CONSTRUCT	210552	Transm Payments Received - Studies, Other	CAGE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
2520000	CUST ADV CONSTRUCT	210553	Transmission Payments Received - Capital	CAGE	\$1,926	\$0	\$0	-\$399	-\$1,254	-\$175	-\$87	-\$10	\$0	\$0	
2520000	CUST ADV CONSTRUCT	215438	So. OR Solar Project	CAGW	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
2520000	CUST ADV CONSTRUCT	285460	Transm Intercon Deposits - w/3rd Party	CAGE	-\$13,250	\$0	\$0	-\$2,747	-\$8,630	-\$1,202	-\$600	-\$71	\$0	\$0	
2520000	CUST ADV CONSTRUCT	285460	Transm Intercon Deposits - w/3rd Party	SG	\$227	\$4	\$60	\$18	\$30	\$96	\$13	\$6	\$1	\$0	\$0
2520000 Total					-\$24,261	\$1	-\$4,399	\$13	-\$3,528	-\$11,564	-\$1,758	-\$2,958	-\$71	\$0	
2521000	CUST ADV CONST-UPL	0	CUSTOMER ADVANCES FOR CONSTRUCTION - UPL	CA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
2521000	CUST ADV CONST-UPL	0	CUSTOMER ADVANCES FOR CONSTRUCTION - UPL	CN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
2521000	CUST ADV CONST-UPL	0	CUSTOMER ADVANCES FOR CONSTRUCTION - UPL	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
2521000	CUST ADV CONST-UPL	0	CUSTOMER ADVANCES FOR CONSTRUCTION - UPL	UT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
2521000 Total					\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
2521100	CUS ADV CONT REFUD	0	CUSTOMER ADVANCES FOR CONST-REFUNDABLE-P	CA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
2521100	CUS ADV CONT REFUD	0	CUSTOMER ADVANCES FOR CONST-REFUNDABLE-P	CN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
2521100 Total					\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
2523990	CUST ADV-REFD-CSS	0	CUSTOMER ADV-POTENT REFUND - CSS	CA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
2523990	CUST ADV-REFD-CSS	0	CUSTOMER ADV-POTENT REFUND - CSS	CN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
2523990	CUST ADV-REFD-CSS	0	CUSTOMER ADV-POTENT REFUND - CSS	OR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
2523990	CUST ADV-REFD-CSS	0	CUSTOMER ADV-POTENT REFUND - CSS	UT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
2523990	CUST ADV-REFD-CSS	0	CUSTOMER ADV-POTENT REFUND - CSS	WYP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
2523990 Total					\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
2524000	CUST ADV REIMB-CSS	0		CN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
2524000 Total					\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
2529000	UNDT PAY NONREFUND	0		CN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
2529000 Total					\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Grand Total					-\$24,261	\$1	-\$4,399	\$13	-\$3,528	-\$11,564	-\$1,758	-\$2,958	-\$71	\$0	