



Washington Jurisdiction
RESULTS OF OPERATIONS

**For Period Ending
December 2008**

PACIFICORP
State of Washington - Electric Utility
Actual, Adjusted & Normalized Results of Operations - West Control Area
Twelve Months Ended December 2008

	(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	244,972,793	6,663,451	251,636,245	(1,677,009)	249,959,235
3 Interdepartmental	-	-	-	-	-
4 Special Sales	152,714,681	-	152,714,681	(88,420,546)	64,294,135
5 Other Operating Revenues	12,279,918	(168,910)	12,111,008	1,002,795	13,113,803
6 Total Operating Revenues	409,967,392	6,494,542	416,461,934	(89,094,761)	327,367,173
7					
8 Operating Expenses:					
9 Steam Production	45,663,726	540,877	46,204,602	(55,717)	46,148,885
10 Nuclear Production	-	-	-	-	-
11 Hydro Production	6,127,969	(2,820)	6,125,149	111,612	6,236,761
12 Other Power Supply	217,277,753	1,052,437	218,330,190	(107,580,184)	110,750,006
13 Transmission	22,232,971	4,404	22,237,375	2,037,755	24,275,129
14 Distribution	14,417,273	24,848	14,442,120	493,911	14,936,031
15 Customer Accounting	8,405,326	12,206	8,417,532	235,152	8,652,684
16 Customer Service & Info	491,721	(18,511)	473,209	10,214	483,424
17 Sales	-	-	-	-	-
18 Administrative & General	12,368,943	175,910	12,544,854	359,297	12,904,150
19 Total O&M Expenses	326,985,682	1,789,350	328,775,032	(104,387,962)	224,387,070
20 Depreciation	32,926,482	2,284,370	35,210,852	174,929	35,385,781
21 Amortization	4,432,747	(223,298)	4,209,449	568,669	4,778,118
22 Taxes Other Than Income	15,020,822	312,283	15,333,105	610,488	15,943,593
23 Income Taxes - Federal	(21,146,928)	(3,531,492)	(24,678,420)	1,720,822	(22,957,598)
24 Income Taxes - State	-	-	-	-	-
25 Income Taxes - Def Net	32,218,302	(10,560,704)	21,657,598	3,446,477	25,104,075
26 Investment Tax Credit Adj.	-	-	-	-	-
27 Misc Revenue & Expense	(485,472)	(171,650)	(657,122)	-	(657,122)
28 Total Operating Expenses:	389,951,636	(10,101,141)	379,850,494	(97,866,577)	281,983,917
29					
30 Operating Rev For Return:	20,015,756	16,595,683	36,611,439	8,771,817	45,383,256
31					
32 Rate Base:					
33 Electric Plant In Service	1,244,873,050	100,215,101	1,345,088,152	11,310,399	1,356,398,551
34 Plant Held for Future Use	56,103	-	56,103	-	56,103
35 Misc Deferred Debits	8,454,294	(1,572,130)	6,882,164	1,239,099	8,121,263
36 Elec Plant Acq Adj	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-
38 Prepayments	2,613,583	-	2,613,583	-	2,613,583
39 Fuel Stock	2,618,274	-	2,618,274	1,102,541	3,720,815
40 Material & Supplies	6,718,188	-	6,718,188	-	6,718,188
41 Working Capital	7,657,379	(869,920)	6,787,459	(1,697,216)	5,090,243
42 Weatherization	2,082,126	-	2,082,126	-	2,082,126
43 Misc Rate Base	400,429	(400,429)	-	-	-
44 Total Electric Plant:	1,275,473,425	97,372,623	1,372,846,048	11,954,823	1,384,800,871
45					
46 Rate Base Deductions:					
47 Accum Prov For Deprec	(465,544,996)	12,441,113	(453,103,883)	(174,929)	(453,278,812)
48 Accum Prov For Amort	(33,046,366)	(208,433)	(33,254,799)	(672)	(33,255,471)
49 Accum Def Income Tax	(109,417,815)	(2,218,412)	(111,636,227)	(1,723,239)	(113,359,465)
50 Unamortized ITC	(1,374,125)	184,789	(1,189,336)	217,255	(972,080)
51 Customer Adv For Const	(34,883)	(866,782)	(901,665)	-	(901,665)
52 Customer Service Deposits	-	(2,652,904)	(2,652,904)	-	(2,652,904)
53 Misc Rate Base Deductions	(4,391,358)	(3,365,829)	(7,757,187)	-	(7,757,187)
54					
55 Total Rate Base Deductions	(613,809,543)	3,313,543	(610,496,000)	(1,681,584)	(612,177,584)
56					
57 Total Rate Base:	661,663,882	100,686,166	762,350,048	10,273,239	772,623,287
58					
59 Return on Rate Base	3.025%		4.802%		5.874%
60 Return on Equity	0.021%	3.513%	3.534%	2.118%	5.652%
61					
62 TAX CALCULATION:					
63 Operating Revenue	31,087,131	2,503,487	33,590,618	13,939,116	47,529,733
64 Other Deductions	-	-	-	-	-
65 Interest (AFUDC)	(3,380,785)	-	(3,380,785)	-	(3,380,785)
66 Interest	21,844,865	968,887	22,813,752	307,432	23,121,184
67 Schedule "M" Additions	58,232,848	3,130,864	61,363,712	743,598	62,107,309
68 Schedule "M" Deductions	131,275,693	(155,326)	131,120,366	9,326,231	140,446,598
69 Income Before Tax	(60,419,793)	4,820,789	(55,599,004)	5,049,049	(50,549,955)
70					
71 State Income Taxes	-	-	-	-	-
72 Taxable Income	(60,419,793)	4,820,789	(55,599,004)	5,049,049	(50,549,955)
73					
74 Federal Income Taxes + Other	(21,146,928)	(3,531,492)	(24,678,420)	1,720,822	(22,957,598)

WASHINGTON SUMMARY OF ADJUSTMENTS TOTAL

	Total Adjustments	Revenue Adjustments (Tab 3)	O&M Adjustments (Tab 4)	Net Power Cost Adjustments (Tab 5)	Depreciation & Amortization (Tab 6)	Tax Adjustments (Tab 7)	Misc Rate Base Adjustments (Tab 8)	Other Adjustments (Tab 9)	Other (Tab 10)
1 Operating Revenues:									
2 General Business Revenues	4,986,442	4,986,442	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-	-	-
4 Special Sales	(88,420,546)	-	-	(88,420,546)	-	-	-	-	-
5 Other Operating Revenues	833,885	(489,487)	-	1,323,372	-	-	-	-	-
6 Total Operating Revenues	(82,600,219)	4,496,955	-	(87,097,174)	-	-	-	-	-
7									
8 Operating Expenses:									
9 Steam Production	485,159	-	797,763	(312,604)	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-	-	-
11 Hydro Production	108,792	-	117,405	-	-	-	(8,613)	-	-
12 Other Power Supply	(106,527,748)	-	1,597,160	(108,124,907)	-	-	-	-	-
13 Transmission	2,042,159	-	107,392	1,934,767	-	-	-	-	-
14 Distribution	518,759	-	518,759	-	-	-	-	-	-
15 Customer Accounting	247,358	-	247,358	-	-	-	-	-	-
16 Customer Service & Info	(8,297)	-	(8,297)	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-	-	-
18 Administrative & General	535,207	-	604,441	-	-	-	(69,234)	-	-
19 Total O&M Expenses	(102,598,611)	-	3,981,980	(106,502,745)	-	-	(77,847)	-	-
20 Depreciation	2,459,299	-	-	(382,854)	2,860,144	-	(17,991)	-	-
21 Amortization	345,370	-	-	-	209,105	-	136,265	-	-
22 Taxes Other Than Income	922,771	-	-	(47,321)	-	970,092	-	-	-
23 Income Taxes: Federal	(1,810,670)	1,583,670	(1,139,909)	6,802,591	(1,074,237)	(5,544,884)	(2,437,901)	-	-
24 State	-	-	-	-	-	-	-	-	-
25 Deferred Income Taxes	(7,114,227)	83,717	(275,181)	62,035	-	(9,333,106)	2,348,309	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-	-	-
27 Misc Revenue & Expense	(171,650)	(248,418)	-	-	-	-	78,768	-	-
28 Total Operating Expenses:	(107,967,718)	1,418,969	2,566,890	(100,068,293)	1,995,012	(13,907,898)	27,603	-	-
29									
30 Operating Rev For Return:	25,367,499	3,077,986	(2,566,890)	12,971,119	(1,995,012)	13,907,898	(27,603)	-	-
31									
32 Rate Base:									
33 Electric Plant In Service	111,525,500	-	-	(25,184,125)	-	-	136,709,625	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-	-	-
35 Misc Deferred Debits	(333,031)	-	-	-	-	-	(333,031)	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-	-	-
39 Fuel Stock	1,102,541	-	-	-	-	-	1,102,541	-	-
40 Material & Supplies	-	-	-	-	-	-	-	-	-
41 Working Capital	(2,567,136)	-	-	-	-	-	(2,567,136)	-	-
42 Weatherization Loans	-	-	-	-	-	-	-	-	-
43 Misc Rate Base	(400,429)	-	-	-	-	-	(400,429)	-	-
44 Total Electric Plant:	109,327,446	-	-	(25,184,125)	-	-	134,511,571	-	-
45									
46 Deductions:									
47 Accum Prov For Deprec	12,266,184	-	-	15,126,328	(2,860,144)	-	-	-	-
48 Accum Prov For Amort	(209,105)	-	-	-	(209,105)	-	-	-	-
49 Accum Def Income Tax	(3,941,650)	1,759,424	(408,148)	583,981	-	(4,702,755)	(1,174,154)	-	-
50 Unamortized ITC	402,045	-	-	184,789	-	217,255	-	-	-
51 Customer Adv For Const	(866,782)	-	-	-	-	-	(866,782)	-	-
52 Customer Service Deposits	(2,652,904)	-	-	-	-	-	(2,652,904)	-	-
53 Miscellaneous Deductions	(3,365,829)	(4,547,334)	-	-	-	-	1,181,505	-	-
54									
55 Total Deductions:	1,631,959	(2,787,910)	(408,148)	15,895,098	(3,069,249)	(4,485,499)	(3,512,334)	-	-
56									
57 Total Rate Base:	110,959,405	(2,787,910)	(408,148)	(9,289,026)	(3,069,249)	(4,485,499)	130,999,237	-	-
58									
59									
60 Estimated ROE impact	5.830%	0.949%	-0.763%	4.015%	-0.571%	4.223%	-0.995%	0.000%	0.000%
61 Estimated Price Change	(26,341,662)	(5,343,799)	4,095,282	(22,194,566)	2,819,211	(23,074,024)	17,356,234	-	-
62									
63									
64 TAX CALCULATION:									
65									
66 Operating Revenue	16,442,602	4,745,373	(3,981,980)	19,835,745	(3,069,249)	(970,092)	(117,196)	-	-
67 Other Deductions	-	-	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-	-	-
69 Interest	1,276,320	-	-	-	-	1,276,320	-	-	-
70 Schedule "M" Additions	3,874,461	362,664	(31,104)	(435,042)	-	1,700,403	2,277,540	-	-
71 Schedule "M" Deductions	9,170,905	583,264	(756,200)	(35,272)	-	253,336	9,125,777	-	-
72									
73 Income Before Tax	9,869,838	4,524,773	(3,256,884)	19,435,975	(3,069,249)	(799,345)	(6,965,433)	-	-
74									
75									
76 State Income Taxes	-	-	-	-	-	-	-	-	-
77 Taxable Income	9,869,838	4,524,773	(3,256,884)	19,435,975	(3,069,249)	(799,345)	(6,965,433)	-	-
Federal Tax Credit	(5,265,114)	-	-	-	-	-	(5,265,114)	-	-
Federal Income Taxes	(1,810,670)	1,583,670	(1,139,909)	6,802,591	(1,074,237)	(5,544,884)	(2,437,901)	-	-

WASHINGTON SUMMARY OF RESTATING ADJUSTMENTS

	Total Adjustments	Revenue Adjustments (Tab 3)	O&M Adjustments (Tab 4)	Net Power Cost Adjustments (Tab 5)	Depreciation & Amortization (Tab 6)	Tax Adjustments (Tab 7)	Misc Rate Base Adjustments (Tab 8)	Other Adjustments (Tab 9)	Other (Tab 10)
1 Operating Revenues:									
2 General Business Revenues	6,663,451	6,663,451	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-	-	-
5 Other Operating Revenues	(168,910)	(168,910)	-	-	-	-	-	-	-
6 Total Operating Revenues	6,494,542	6,494,542	-	-	-	-	-	-	-
7									
8 Operating Expenses:									
9 Steam Production	540,877	-	540,877	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-	-	-
11 Hydro Production	(2,820)	-	5,793	-	-	-	(8,613)	-	-
12 Other Power Supply	1,052,437	-	(217,290)	1,269,727	-	-	-	-	-
13 Transmission	4,404	-	4,404	-	-	-	-	-	-
14 Distribution	24,848	-	24,848	-	-	-	-	-	-
15 Customer Accounting	12,206	-	12,206	-	-	-	-	-	-
16 Customer Service & Info	(18,511)	-	(18,511)	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-	-	-
18 Administrative & General	175,910	-	245,144	-	-	-	(69,234)	-	-
19 Total O&M Expenses	1,789,350	-	597,470	1,269,727	-	-	(77,847)	-	-
20 Depreciation	2,284,370	-	-	(382,854)	2,685,215	-	(17,991)	-	-
21 Amortization	(223,298)	-	-	-	208,433	-	(431,732)	-	-
22 Taxes Other Than Income	312,283	-	-	(47,321)	-	359,604	-	-	-
23 Income Taxes: Federal	(3,531,492)	2,282,826	44,669	(433,763)	(1,012,777)	(5,177,267)	764,819	-	-
24 State	-	-	-	-	-	-	-	-	-
25 Deferred Income Taxes	(10,560,704)	83,717	(275,181)	62,035	-	(9,333,106)	(1,098,168)	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-	-	-
27 Misc Revenue & Expense	(171,650)	(248,418)	-	-	-	-	76,768	-	-
28 Total Operating Expenses:	(10,101,141)	2,118,125	366,958	467,824	1,880,871	(14,150,769)	(784,150)	-	-
29									
30 Operating Rev For Return:	16,595,683	4,376,417	(366,958)	(467,824)	(1,880,871)	14,150,769	784,150	-	-
31									
32 Rate Base:									
33 Electric Plant In Service	100,215,101	-	-	(25,184,125)	-	-	125,399,226	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-	-	-
35 Misc Deferred Debits	(1,572,130)	-	-	-	-	-	(1,572,130)	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-	-	-
41 Working Capital	(869,920)	-	-	-	-	-	(869,920)	-	-
42 Weatherization Loans	-	-	-	-	-	-	-	-	-
43 Misc Rate Base	(400,429)	-	-	-	-	-	(400,429)	-	-
44 Total Electric Plant:	97,372,623	-	-	(25,184,125)	-	-	122,556,748	-	-
45									
46 Deductions:									
47 Accum Prov For Deprec	12,441,113	-	-	15,126,328	(2,685,215)	-	-	-	-
48 Accum Prov For Amort	(208,433)	-	-	-	(208,433)	-	-	-	-
49 Accum Def Income Tax	(2,218,412)	1,759,424	(408,148)	583,981	-	(4,702,755)	549,085	-	-
50 Unamortized ITC	184,789	-	-	184,789	-	-	-	-	-
51 Customer Adv For Const	(866,782)	-	-	-	-	-	(866,782)	-	-
52 Customer Service Deposits	(2,652,904)	-	-	-	-	-	(2,652,904)	-	-
53 Miscellaneous Deductions	(3,365,829)	(4,547,334)	-	-	-	-	1,181,505	-	-
54									
55 Total Deductions:	3,313,543	(2,787,910)	(408,148)	15,895,098	(2,893,648)	(4,702,755)	(1,789,096)	-	-
56									
57 Total Rate Base:	100,686,166	(2,787,910)	(408,148)	(9,289,026)	(2,893,648)	(4,702,755)	120,767,652	-	-
58									
59									
60 Estimated ROE impact	3.513%	1.338%	-0.106%	-0.057%	-0.538%	4.300%	-0.725%	0.000%	0.000%
61 Estimated Price Change	(13,520,173)	(7,442,633)	539,228	(471,341)	2,657,915	(23,495,319)	14,691,976	-	-
62									
63									
64 TAX CALCULATION:									
65									
66 Operating Revenue	2,503,487	6,742,959	(597,470)	(839,552)	(2,893,648)	(359,604)	450,801	-	-
67 Other Deductions	-	-	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-	-	-
69 Interest	968,887	-	-	-	-	968,887	-	-	-
70 Schedule "M" Additions	3,130,864	362,664	(31,104)	(435,042)	-	1,700,403	1,533,942	-	-
71 Schedule "M" Deductions	(155,326)	583,264	(756,200)	(35,272)	-	253,336	(200,454)	-	-
72 Income Before Tax	4,820,789	6,522,359	127,626	(1,239,322)	(2,893,648)	118,576	2,185,198	-	-
74									
76 State Income Taxes	-	-	-	-	-	-	-	-	-
77 Taxable Income	4,820,789	6,522,359	127,626	(1,239,322)	(2,893,648)	118,576	2,185,198	-	-
Federal Tax Credit	(5,218,768)	-	-	-	-	(5,218,768)	-	-	-
Federal Income Taxes	(3,531,492)	2,282,826	44,669	(433,763)	(1,012,777)	(5,177,267)	764,819	-	-

WASHINGTON SUMMARY OF PRO FORMA ADJUSTMENTS

	Total Adjustments	Revenue Adjustments (Tab 3)	O&M Adjustments (Tab 4)	Net Power Cost Adjustments (Tab 5)	Depreciation & Amortization (Tab 6)	Tax Adjustments (Tab 7)	Misc Rate Base Adjustments (Tab 8)	Other Adjustments (Tab 9)	Other (Tab 10)
1 Operating Revenues:									
2 General Business Revenues	(1,677,009)	(1,677,009)	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-	-	-
4 Special Sales	(88,420,546)	-	-	(88,420,546)	-	-	-	-	-
5 Other Operating Revenues	1,002,795	(320,577)	-	1,323,372	-	-	-	-	-
6 Total Operating Revenues	(89,094,761)	(1,997,586)	-	(87,097,174)	-	-	-	-	-
7									
8 Operating Expenses:									
9 Steam Production	(55,717)	-	256,887	(312,604)	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-	-	-
11 Hydro Production	111,612	-	111,612	-	-	-	-	-	-
12 Other Power Supply	(107,580,184)	-	1,814,450	(109,394,634)	-	-	-	-	-
13 Transmission	2,037,755	-	102,988	1,934,767	-	-	-	-	-
14 Distribution	493,911	-	493,911	-	-	-	-	-	-
15 Customer Accounting	235,152	-	235,152	-	-	-	-	-	-
16 Customer Service & Info	10,214	-	10,214	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-	-	-
18 Administrative & General	359,297	-	359,297	-	-	-	-	-	-
19 Total O&M Expenses	(104,387,962)	-	3,384,510	(107,772,472)	-	-	-	-	-
20 Depreciation	174,929	-	-	-	174,929	-	-	-	-
21 Amortization	568,669	-	-	-	672	-	567,997	-	-
22 Taxes Other Than Income	610,488	-	-	-	-	610,488	-	-	-
23 Income Taxes: Federal	1,720,822	(699,155)	(1,184,578)	7,236,354	(61,460)	(367,617)	(3,202,721)	-	-
24 State	-	-	-	-	-	-	-	-	-
25 Deferred Income Taxes	3,446,477	-	-	-	-	-	3,446,477	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-	-	-
28 Total Operating Expenses:	(97,866,577)	(699,155)	2,199,931	(100,536,118)	114,141	242,870	811,753	-	-
29									
30 Operating Rev For Return:	8,771,817	(1,298,431)	(2,199,931)	13,438,943	(114,141)	(242,870)	(811,753)	-	-
31									
32 Rate Base:									
33 Electric Plant In Service	11,310,399	-	-	-	-	-	11,310,399	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-	-	-
35 Misc Deferred Debits	1,239,099	-	-	-	-	-	1,239,099	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-	-	-
39 Fuel Stock	1,102,541	-	-	-	-	-	1,102,541	-	-
40 Material & Supplies	-	-	-	-	-	-	-	-	-
41 Working Capital	(1,697,216)	-	-	-	-	-	(1,697,216)	-	-
42 Weatherization Loans	-	-	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-	-	-
44 Total Electric Plant:	11,954,823	-	-	-	-	-	11,954,823	-	-
45									
46 Deductions:									
47 Accum Prov For Deprec	(174,929)	-	-	-	(174,929)	-	-	-	-
48 Accum Prov For Amort	(672)	-	-	-	(672)	-	-	-	-
49 Accum Def Income Tax	(1,723,239)	-	-	-	-	-	(1,723,239)	-	-
50 Unamortized ITC	217,255	-	-	-	-	217,255	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-	-	-
54									
55 Total Deductions:	(1,681,584)	-	-	-	(175,601)	217,255	(1,723,239)	-	-
56									
57 Total Rate Base:	10,273,239	-	-	-	(175,601)	217,255	10,231,584	-	-
58									
59									
60 Estimated ROE impact	2.118%	-0.337%	-0.570%	3.484%	-0.027%	-0.066%	-0.333%	0.000%	0.000%
61 Estimated Price Change	(12,821,488)	2,098,834	3,556,054	(21,723,226)	161,295	421,295	2,664,258	-	-
62									
63									
64 TAX CALCULATION:									
65									
66 Operating Revenue	13,939,116	(1,997,586)	(3,384,510)	20,675,297	(175,601)	(610,488)	(567,997)	-	-
67 Other Deductions	-	-	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-	-	-
69 Interest	307,432	-	-	-	-	307,432	-	-	-
70 Schedule "M" Additions	743,598	-	-	-	-	-	743,598	-	-
71 Schedule "M" Deductions	9,326,231	-	-	-	-	-	9,326,231	-	-
72									
73 Income Before Tax	5,049,049	(1,997,586)	(3,384,510)	20,675,297	(175,601)	(917,920)	(9,150,631)	-	-
74									
75 State Income Taxes	-	-	-	-	-	-	-	-	-
76 Taxable Income	5,049,049	(1,997,586)	(3,384,510)	20,675,297	(175,601)	(917,920)	(9,150,631)	-	-
77									
Federal Tax Credit	(46,345)	-	-	-	-	(46,345)	-	-	-
Federal Income Taxes	1,720,822	(699,155)	(1,184,578)	7,236,354	(61,460)	(367,617)	(3,202,721)	-	-

**PACIFICORP
RESULTS OF OPERATIONS**

USER SPECIFIC INFORMATION

STATE:	WASHINGTON
PERIOD:	DECEMBER 2008
FILE:	WA JAM DEC 2008
PREPARED BY:	Revenue Requirement Department
DATE:	April 27, 2009
TIME:	4:47:35 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	49.00%	6.107%	2.993%
PREFERRED	0.40%	5.414%	0.022%
COMMON	50.60%	10.200%	5.161%
	<u>100.00%</u>		<u>8.175%</u>

OTHER INFORMATION

Notes: Total Company results only include West Control Area net power costs.

DECEMBER 2008 West Control Area
AMA

RESULTS OF OPERATIONS SUMMARY

Description of Account Summary:	Ref	UNADJUSTED RESULTS			WASHINGTON	WASHINGTON	ADJ TOTAL
		TOTAL	OTHER		ADJUSTMENTS		
1 Operating Revenues							
2 General Business Revenues	2.3	3,444,033,189	3,199,060,396	244,972,793	4,986,442	249,959,235	
3 Interdepartmental	2.3	0	0	0	0	0	
4 Special Sales	2.3	722,367,330	569,652,649	152,714,681	(88,420,546)	64,294,135	
5 Other Operating Revenues	2.4	189,602,040	177,322,121	12,279,918	833,885	13,113,803	
6 Total Operating Revenues	2.4	4,356,002,558	3,946,035,166	409,967,392	(82,600,219)	327,367,173	
7							
8 Operating Expenses:							
9 Steam Production	2.7	439,088,902	393,425,176	45,663,726	485,159	46,148,885	
10 Nuclear Production	2.7	0	0	0	0	0	
11 Hydro Production	2.9	37,594,583	31,466,614	6,127,969	108,792	6,236,761	
12 Other Power Supply	2.10	1,073,297,842	856,020,089	217,277,753	(106,527,748)	110,750,006	
13 Transmission	2.12	136,219,955	113,986,985	22,232,971	2,042,159	24,275,129	
14 Distribution	2.13	215,364,277	200,947,004	14,417,273	518,759	14,936,031	
15 Customer Accounts	2.14	99,309,086	90,903,760	8,405,326	247,358	8,652,684	
16 Customer Service	2.14	14,039,833	13,548,112	491,721	(8,297)	483,424	
17 Sales	2.15	0	0	0	0	0	
18 Administrative & General	2.16	170,044,138	157,675,194	12,368,943	535,207	12,904,150	
19							
20 Total O & M Expenses	2.16	2,184,958,616	1,857,972,934	326,985,682	(102,598,611)	224,387,070	
21							
22 Depreciation	2.18	408,039,444	375,112,962	32,926,482	2,459,299	35,385,781	
23 Amortization Expense	2.19	57,142,964	52,710,216	4,432,747	345,370	4,778,118	
24 Taxes Other Than Income	2.19	112,424,490	97,403,668	15,020,822	922,771	15,943,593	
25 Income Taxes - Federal	2.22	218,848,763	239,995,691	(21,146,928)	(1,810,670)	(22,957,598)	
26 Income Taxes - State	2.22	32,611,428	32,611,428	0	0	-	
27 Income Taxes - Def Net	2.21	261,104,561	228,886,258	32,218,302	(7,114,227)	25,104,075	
28 Investment Tax Credit Adj.	2.20	(1,874,204)	(1,874,204)	0	0	0	
29 Misc Revenue & Expense	2.5	(7,004,252)	(6,518,780)	(485,472)	(171,650)	(657,122)	
30							
31 Total Operating Expenses	2.22	3,266,251,809	2,876,300,174	389,951,636	(107,967,718)	281,983,917	
32							
33 Operating Revenue for Return		1,089,750,749	1,069,734,993	20,015,756	25,367,499	45,383,256	
34							
35 Rate Base:							
36 Electric Plant in Service	2.33	16,969,495,305	15,724,622,254	1,244,873,050	111,525,500	1,356,398,551	
37 Plant Held for Future Use	2.33	14,867,471	14,811,368	56,103	0	56,103	
38 Misc Deferred Debits	2.35	167,185,241	158,730,947	8,454,294	(333,031)	8,121,263	
39 Elec Plant Acq Adj	2.33	69,085,936	69,085,936	0	0	0	
40 Nuclear Fuel	2.33	0	0	0	0	0	
41 Prepayments	2.35	39,225,627	36,612,044	2,613,583	0	2,613,583	
42 Fuel Stock	2.34	113,808,550	111,190,276	2,618,274	1,102,541	3,720,815	
43 Material & Supplies	2.34	163,776,104	157,057,916	6,718,188	0	6,718,188	
44 Working Capital	2.35	58,459,044	50,801,666	7,657,379	(2,567,136)	5,090,243	
45 Weatherization Loans	2.34	14,018,109	11,935,983	2,082,126	0	2,082,126	
46 Miscellaneous Rate Base	2.36	4,314,182	3,913,754	400,429	(400,429)	0	
47							
48 Total Electric Plant		17,614,235,569	16,338,762,144	1,275,473,425	109,327,446	1,384,800,871	
49							
50 Rate Base Deductions:							
51 Accum Prov For Depr	2.40	(6,269,840,441)	(5,804,295,445)	(465,544,996)	12,266,184	(453,278,812)	
52 Accum Prov For Amort	2.41	(409,453,425)	(376,407,059)	(33,046,366)	(209,105)	(33,255,471)	
53 Accum Def Income Taxes	2.37	(1,446,295,641)	(1,336,877,826)	(109,417,815)	(3,941,650)	(113,359,465)	
54 Unamortized ITC	2.37	(10,287,521)	(8,913,395)	(1,374,125)	402,045	(972,080)	
55 Customer Adv for Const	2.36	(19,384,272)	(19,349,388)	(34,883)	(866,782)	(901,665)	
56 Customer Service Deposits	2.36	0	0	0	(2,652,904)	(2,652,904)	
57 Misc. Rate Base Deductions	2.36	(65,845,748)	(61,454,389)	(4,391,358)	(3,365,829)	(7,757,187)	
58							
59 Total Rate Base Deductions		(8,221,107,046)	(7,607,297,503)	(613,809,543)	1,631,959	(612,177,584)	
60							
61 Total Rate Base		9,393,128,523	8,731,464,641	661,663,882	110,959,405	772,623,287	
62							
63 Return on Rate Base				3.025%		5.874%	
64							
65 Return on Equity				0.021%		5.652%	
66							
67 100 Basis Points in Equity:							
68 Revenue Requirement Impact		73,121,893		5,150,799		6,014,575	
69 Rate Base Decrease		(392,557,837)		(94,816,157)		(61,277,810)	

70 DECEMBER 2008 West Control Area

71	AMA					UNADJUSTED RESULTS			WASHINGTON	
72	FERC	DESCRIP	BUS	WCA	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
73	ACCT		FUNC	FACTOR						
154	456	Other Electric Revenue								
155		DMSC	S			37,234,750	37,286,938	(52,188)	647,432	595,243
156		CUST		CAGE		11,508,101	11,508,101	-	-	-
157		OTHSE		CAGW		12,664,908	9,955,078	2,709,830	396,534	3,106,364
158		OTHSE	SO			469,412	434,976	34,436	-	34,436
159		OTHSGR	SG			15,394,293	14,154,886	1,239,406	(210,081)	1,029,325
160		OTHSGR	JBG			1,602,218	1,273,871	328,347	-	328,347
161		OTHSGR	WRG			58,930,494	54,917,093	4,013,402	-	4,013,402
162		OTHSGR	WRE			16,622,749	15,492,140	1,130,609	-	1,130,609
163		WSF		CAEW		-	-	-	-	-
164		WSF		CAEE		2,778	2,778	-	-	-
165					B1	154,429,703	145,025,861	9,403,841	833,885	10,237,726
166										
167		Total Other Electric Revenues				189,602,040	177,322,121	12,279,918	833,885	13,113,803
168										
169		Total Electric Operating Revenues			B1	4,356,002,558	3,946,035,166	409,967,392	(82,600,219)	327,367,173
170										
171		Summary of Revenues by Factor								
172		S				3,516,322,840	3,268,978,169	247,344,672	5,633,874	252,978,546
173		JBG				1,600,531	1,272,530	328,001	-	328,001
174		SE				-	-	-	-	-
175		SO				3,760,118	3,484,278	275,840	-	275,840
176		SG				16,157,004	14,856,191	1,300,813	(210,081)	1,090,731
177		CAEW				-	-	-	-	-
178		CAEE				2,778	2,778	-	-	-
179		CAGW				727,105,037	571,530,982	155,574,056	(88,024,012)	67,550,044
180		CAGE				15,501,007	15,501,007	-	-	-
181		WRG				58,930,494	54,917,093	4,013,402	-	4,013,402
182		WRE				16,622,749	15,492,140	1,130,609	-	1,130,609
183		Total Electric Operating Revenues			B1	4,356,002,558	3,946,035,166	409,967,392	(82,600,219)	327,367,173
184		Miscellaneous Revenues								
185	41160	Gain on Sale of Utility Plant - CR								
186		DPW	S			-	-	-	-	-
187		T		SG		-	-	-	-	-
188		G		SO		-	-	-	-	-
189		T		DGU		-	-	-	-	-
190		P		DGP		-	-	-	-	-
191						-	-	-	-	-
192						-	-	-	-	-
193	41170	Loss on Sale of Utility Plant								
194		DPW	S			-	-	-	-	-
195		T		CAGW		-	-	-	-	-
196		T		CAGE		-	-	-	-	-
197		T		SG		-	-	-	-	-
198						-	-	-	-	-
199						-	-	-	-	-
200	4118	Gain from Emission Allowances								
201		P	S			-	-	-	(583,264)	(583,264)
202		P		CAEW		-	-	-	-	-
203		P		CAEE		-	-	-	-	-
204		P		SE		(4,889,027)	(4,519,477)	(369,551)	369,551	(0)
205					B1	(4,889,027)	(4,519,477)	(369,551)	(213,714)	(583,264)
206										
207	41181	Gain from Disposition of NOX Credits								
208		P		SE		-	-	-	-	-
209						-	-	-	-	-
210						-	-	-	-	-
211	4194	Impact Housing Interest Income								
212		P		DGU		-	-	-	-	-
213						-	-	-	-	-
214						-	-	-	-	-
215	421	(Gain) / Loss on Sale of Utility Plant								
216		DPW	S			(344,622)	(345,590)	969	-	969
217		T		DGP		-	-	-	-	-
218		T		DGU		-	-	-	-	-
219		PTD		CN		2,169	2,014	155	-	155
220		PTD		SO		516,915	478,995	37,921	(34,704)	3,216
221		P		CAGW		(724,260)	(569,295)	(154,965)	-	(154,965)
222		P		CAGE		(1,565,427)	(1,565,427)	-	-	-
223		P		SG		-	-	-	-	-
224					B1	(2,115,225)	(1,999,303)	(115,921)	(34,704)	(150,626)
225										
226		Total Miscellaneous Revenues				(7,004,252)	(6,518,780)	(485,472)	(248,418)	(733,890)

70 DECEMBER 2008 West Control Area

71 AMA

72	FERC	BUS	WCA			UNADJUSTED RESULTS			WASHINGTON	
73	ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
227		Miscellaneous Expenses								
228	4311	Interest on Customer Deposits				-	-	-	76,768	76,768
229		CUST	S			-	-	-	76,768	76,768
230						-	-	-	76,768	76,768
231		Total Miscellaneous Expenses				-	-	-	76,768	76,768
232										
233		Net Misc Revenue and Expense				(7,004,252)	(6,518,780)	(485,472)	(171,650)	(657,122)

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70 DECEMBER 2008 West Control Area

71 AMA

72	FERC	BUS	WCA		UNADJUSTED RESULTS			WASHINGTON		
73	ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
831	902	Meter Reading Expense								
832		CUST	S			23,763,080	21,694,936	2,068,143	-	2,068,143
833		CUST	CN			1,526,632	1,417,848	108,784	-	108,784
834					B2	25,289,712	23,112,784	2,176,928	-	2,176,928
835										
836	903	Customer Receipts & Collections								
837		CUST	S			6,381,549	5,885,298	496,250	115,826	612,077
838		CUST	CN			50,255,601	46,674,500	3,581,101	131,532	3,712,633
839					B2	56,637,149	52,559,799	4,077,351	247,358	4,324,709
840										
841	904	Uncollectible Accounts								
842		CUST	S			14,663,103	12,786,326	1,876,777	-	1,876,777
843		P	SG			-	-	-	-	-
844		CUST	CN			11,611	10,784	827	-	827
845					B2	14,674,714	12,797,110	1,877,605	-	1,877,605
846										
847	905	Misc. Customer Accounts Expense								
848		CUST	S			8,966	8,966	-	-	-
849		CUST	CN			220,595	204,876	15,719	-	15,719
850					B2	229,561	213,842	15,719	-	15,719
851										
852		TOTAL CUSTOMER ACCOUNTS EXP			B2	99,309,086	90,903,760	8,405,326	247,358	8,652,684
853										
854		Summary of Customer Accts Exp by Factor								
855		S				44,985,572	40,451,217	4,534,355	115,826	4,650,181
856		CN				54,323,514	50,452,543	3,870,971	131,532	4,002,503
857		SG				-	-	-	-	-
858		Total Customer Accounts Expense by Factor			B2	99,309,086	90,903,760	8,405,326	247,358	8,652,684
859										
860	907	Supervision								
861		CUST	S			-	-	-	-	-
862		CUST	CN			247,987	230,316	17,671	-	17,671
863					B2	247,987	230,316	17,671	-	17,671
864										
865	908	Customer Assistance								
866		CUST	S			7,089,335	7,089,335	-	-	-
867		CUST	CN			2,537,065	2,356,280	180,786	10,744	191,530
868					B2	9,626,400	9,445,615	180,786	10,744	191,530
869										
870	909	Informational & Instructional Adv								
871		CUST	S			127,723	122,178	5,545	15,133	20,679
872		CUST	CN			3,973,866	3,690,697	283,169	(34,175)	248,994
873					B2	4,101,589	3,812,875	288,714	(19,042)	269,672
874										
875	910	Misc. Customer Service								
876		CUST	S			-	-	-	-	-
877		CUST	CN			63,857	59,307	4,550	-	4,550
878										
879					B2	63,857	59,307	4,550	-	4,550
880										
881		TOTAL CUSTOMER SERVICE EXPENSE			B2	14,039,833	13,548,112	491,721	(8,297)	483,424
882										
883		Summary of Customer Service Exp by Factor								
884		S				7,217,058	7,211,513	5,545	15,133	20,679
885		CN				6,822,775	6,336,599	486,176	(23,430)	462,745
886										
887		Total Customer Service Expense by Factor			B2	14,039,833	13,548,112	491,721	(8,297)	483,424
888										
889										
890										
891	911	Supervision								
892		CUST	S			-	-	-	-	-
893		CUST	CN			-	-	-	-	-
894						-	-	-	-	-
895						-	-	-	-	-
896	912	Demonstration & Selling Expense								
897		CUST	S			-	-	-	-	-
898		CUST	CN			-	-	-	-	-
899						-	-	-	-	-
900						-	-	-	-	-
901	913	Advertising Expense								
902		CUST	S			-	-	-	-	-
903		CUST	CN			-	-	-	-	-
904						-	-	-	-	-
905						-	-	-	-	-

70 DECEMBER 2008 West Control Area										
71 AMA										
72	FERC	BUS	WCA			UNADJUSTED RESULTS			WASHINGTON	
73	ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
983	931	Rents								
984		PTD	S			934,443	934,943	(500)	-	(500)
985		PTD	SO			5,384,260	4,989,274	394,986	(1,375)	393,611
986					B2	6,318,703	5,924,217	394,486	(1,375)	393,111
987										
988	935	Maintenance of General Plant								
989		G	S			23,039	23,039	-	-	-
990		CUST	CN			-	-	-	-	-
991		G	SO			27,101,992	25,113,804	1,988,188	-	1,988,188
992					B2	27,125,031	25,136,844	1,988,188	-	1,988,188
993										
994		TOTAL ADMINISTRATIVE & GEN EXP			B2	170,044,138	157,675,194	12,368,943	535,207	12,904,150
995										
996		Summary of A&G Expense by Factor								
997		S				16,716,555	15,628,657	1,087,898	30,992	1,118,890
998		SO				151,423,144	140,314,823	11,108,320	504,215	11,612,535
999		SG				1,717,792	1,579,491	138,301	-	138,301
1000		CN				4,500	4,179	321	-	321
1001		CAGW				159,388	125,285	34,103	-	34,103
1002		CAGE				22,758	22,758	-	-	-
1003		Total A&G Expense by Factor			B2	170,044,138	157,675,194	12,368,943	535,207	12,904,150
1004										
1005		TOTAL O&M EXPENSE			B2	2,184,958,616	1,857,972,934	326,985,682	(102,598,611)	224,387,070

70 DECEMBER 2008 West Control Area										
71 AMA										
72	FERC	BUS	WCA	UNADJUSTED RESULTS			WASHINGTON			
73	ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
13	41110	Deferred Income Tax - Federal-CR								
1314		GP	S			(271,085,647)	(241,383,128)	(29,702,519)	27,215,030	(2,487,489)
1315		P	CIAC			-	-	-	(1,676,496)	(1,676,496)
1316		PT	SCHMDEXP			-	-	-	(14,858,610)	(14,858,610)
1317		GP	SNP			(1,602,752)	(1,486,515)	(116,237)	(1,563,090)	(1,679,327)
1318		PT	SG			(409,320)	(376,365)	(32,955)	32,955	(0)
1319		GP	SNPD			-	-	-	(56,433)	(56,433)
1320		LABOR	SO			(26,337,587)	(24,405,476)	(1,932,111)	3,349,179	1,417,068
1321		PT	IBT			(291,724)	(291,724)	-	-	-
1322		CUST	CN			-	-	-	-	-
1323		CUST	BADDEBT			(334,769)	(291,936)	(42,833)	42,833	-
1324		DITEXP	DITEXP			-	-	-	62,035	62,035
1325		P	TROJD			(555,830)	(436,930)	(118,900)	118,900	-
1326		P	JBE			(9,493,065)	(7,550,146)	(1,942,919)	918,357	(1,024,562)
1327		PT	CAGW			(133,722)	(105,110)	(28,612)	(253,934)	(282,545)
1328		PT	CAGE			(3,743,298)	(3,743,298)	-	-	-
1329		P	CAEW			-	-	-	-	-
1330		P	CAEE			(3,792,347)	(3,792,347)	-	-	-
1331					B7	(317,780,062)	(283,862,975)	(33,917,086)	13,330,727	(20,586,360)
1332										
1333		TOTAL DEFERRED INCOME TAXES			B7	261,104,561	228,886,258	32,218,302	(7,114,227)	25,104,075
1334		SCHMAF Additions - Flow Through								
1335		SCHMAF	S			-	-	-	-	-
1336		SCHMAF	SNP			-	-	-	-	-
1337		SCHMAF	SO			-	-	-	-	-
1338		SCHMAF	SE			-	-	-	-	-
1339		SCHMAF	TROJP			-	-	-	-	-
1340		SCHMAF	DGP			-	-	-	-	-
1341					B6	-	-	-	-	-
1342										
1343		SCHMAP Additions - Permanent								
1344		P	S			-	-	-	-	-
1345		P	BADDEBT			-	-	-	-	-
1346		P	JBE			34,176	27,181	6,995	-	6,995
1347		P	SG			-	-	-	-	-
1348		P	CAEE			50,009	50,009	-	-	-
1349		P	CAGW			-	-	-	-	-
1350		P	CAGE			-	-	-	-	-
1351		LABOR	SNP			-	-	-	-	-
1352		SCHMAP-SO	SO			9,298,119	8,616,014	682,105	-	682,105
1353										
1354					B6	9,382,305	8,693,205	689,100	-	689,100
1355										
1356		SCHMAT Additions - Temporary								
1357		SCHMAT-SITUS	S			81,206,348	77,189,135	4,017,213	212,723	4,229,935
1358		P	TROJP			-	-	-	-	-
1359		DPW	CIAC			65,247,545	60,830,017	4,417,528	-	4,417,528
1360		SCHMAT-SNP	SNP			65,237,720	60,506,450	4,731,269	-	4,731,269
1361		P	TROJD			1,464,600	1,151,301	313,299	(313,299)	0
1362		P	JBG			-	-	-	103,198	103,198
1363		SCHMAT-SE	JBE			14,408,552	11,459,594	2,948,958	1,494,214	4,443,172
1364		P	SG			305,321	280,739	24,582	(17,777)	6,805
1365		SCHMAT-GPS	GPS			-	-	-	-	-
1366		SCHMAT-SO	SO			12,249,451	11,350,838	898,613	26,575	925,188
1367		SCHMAT-SNP	SNPD			2,196,309	2,047,610	148,699	-	148,699
1368		CUST	CN			-	-	-	665	665
1369		DPW	BADDEBT			882,108	769,244	112,864	-	112,864
1370		P	CAGW			3,639,064	2,860,437	778,628	2,368,162	3,146,789
1371		P	CAGE			954,106	954,106	-	-	-
1372		SCHMAT-SE	CAEW			-	-	-	-	-
1373		SCHMAT-SE	CAEE			17,293,450	17,293,450	-	-	-
1374		BOOKDEPR	SCHMDEXP			485,189,989	446,037,894	39,152,096	-	39,152,096
1375					B6	750,274,564	692,730,816	57,543,748	3,874,461	61,418,210
1376										
1377		TOTAL SCHEDULE - M ADDITIONS			B6	759,656,869	701,424,021	58,232,848	3,874,461	62,107,309
1378										
1379		SCHMDF Deductions - Flow Through								
1380		SCHMDF	S			-	-	-	-	-
1381		SCHMDF	CAGW			-	-	-	-	-
1382		SCHMDF	CAGE			-	-	-	-	-
1383		SCHMDF	DGP			-	-	-	-	-
1384		SCHMDF	DGU			-	-	-	-	-
1385					B6	-	-	-	-	-

70 DECEMBER 2008 West Control Area										
71 AMA										
72	FERC	BUS	WCA			UNADJUSTED RESULTS			WASHINGTON	
73	ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
1386	SCHMDP	Deductions - Permanent								
1387		SCHMDP	S			-	-	-	-	-
1388		P	SE			236,840	218,938	17,902	-	17,902
1389		P	CAEW			-	-	-	-	-
1390		P	CAEE			0	0	-	-	-
1391		PTD	SNP			381,063	353,427	27,636	-	27,636
1392		SCHMDP	JBE			2,355,362	1,873,296	482,065	-	482,065
1393		P	SG			(0)	(0)	(0)	-	(0)
1394		SCHMDP-SO	SO			12,093,788	11,206,594	887,194	-	887,194
1395					B6	15,067,053	13,652,256	1,414,797	-	1,414,797
1396										
1397	SCHMDT	Deductions - Temporary								
1398		GP	S			62,893,744	56,448,058	6,445,686	583,264	7,028,950
1399		DPW	BADDEBT			-	-	-	-	-
1400		CUST	CN			62,756	58,284	4,472	-	4,472
1401		SCHMDT-SNP	SNP			74,407,631	69,011,327	5,396,304	-	5,396,304
1402		DPW	SNPD			224,280	209,095	15,185	-	15,185
1403		CUST	JBE			30,296,922	24,096,136	6,200,786	22,566	6,223,352
1404		P	SE			2,094,321	1,936,016	158,305	-	158,305
1405		SCHMDT-SG	SG			9,816,293	9,025,976	790,317	-	790,317
1406		SCHMDT-GPS	GPS			81,662,106	75,671,418	5,990,688	-	5,990,688
1407		SCHMDT-SO	SO			53,669,546	49,732,377	3,937,169	(831,950)	3,105,219
1408		TAXDEPR	TAXDEPR			1,095,617,781	995,095,975	100,521,805	(35,272)	100,486,533
1409		SCHMDT-SG	CAGW			1,870,309	1,470,131	400,178	5,610,341	6,010,519
1410		SCHMDT-SG	CAGE			6,795,107	6,795,107	-	-	-
1411		P	JBG			-	-	-	3,821,956	3,821,956
1412		P	CAEE			13,132,364	13,132,364	-	-	-
1413		P	TROJD			-	-	-	-	-
1414					B6	1,432,543,158	1,302,682,263	129,860,895	9,170,905	139,031,801
1415										
1416		TOTAL SCHEDULE - M DEDUCTIONS			B6	1,447,610,211	1,316,334,518	131,275,693	9,170,905	140,446,598
1417										
1418		TOTAL SCHEDULE - M ADJUSTMENTS			B6	(687,953,342)	(614,910,498)	(73,042,845)	(5,296,444)	(78,339,289)
1419										
1420										
1421	40911	State Income Taxes								
1422		IBT	IBT			32,611,428	32,611,428	-	-	-
1423		IBT	IBT			-	-	-	-	-
1424		IBT	IBT			-	-	-	-	-
1425		IBT	IBT			-	-	-	-	-
1426		TOTAL STATE TAXES			B6	32,611,428	32,611,428	-	-	-
1427										
1428										
1429		Calculation of Taxable Income:								
1430		Operating Revenues				4,356,002,558	3,946,035,166	409,967,392	(82,600,219)	327,367,173
1431		Operating Deductions:								
1432		O & M Expenses				2,184,958,616	1,857,972,934	326,985,682	(102,598,611)	224,387,070
1433		Depreciation Expense				408,039,444	375,112,962	32,926,482	2,459,299	35,385,781
1434		Amortization Expense				57,142,964	52,710,216	4,432,747	345,370	4,778,118
1435		Taxes Other Than Income				112,424,490	97,403,668	15,020,822	922,771	15,943,593
1436		Interest & Dividends (AFUDC-Equity)				(46,616,392)	(43,235,607)	(3,380,785)	-	(3,380,785)
1437		Misc Revenue & Expense				(7,004,252)	(6,518,780)	(485,472)	(171,650)	(657,122)
1438		Total Operating Deductions				2,708,944,869	2,333,445,394	375,499,476	(99,042,821)	276,456,654
1439		Other Deductions:								
1440		Interest Deductions				301,210,738	279,365,873	21,844,865	1,276,320	23,121,184
1441		Interest on PCRBS				-	-	-	-	-
1442		Schedule M Adjustments				(687,953,342)	(614,910,498)	(73,042,845)	(5,296,444)	(78,339,289)
1443										
1444		Income Before State Taxes				657,893,609	718,313,402	(60,419,793)	9,869,838	(50,549,955)
1445										
1446		State Income Taxes				32,611,428	32,611,428	-	-	-
1447										
1448		Total Taxable Income				625,282,181	685,701,974	(60,419,793)	9,869,838	(50,549,955)
1449										
1450		Tax Rate				35.0%	35.0%	35.0%	35.0%	35.0%
1451										
1452		Federal Income Tax - Calculated				218,848,763	239,995,691	(21,146,928)	3,454,443	(17,692,484)
1453										
1454		Adjustments to Calculated Tax:								
1455	40910	Energy Cred.	P	JBE		-	-	-	(2,815)	(2,815)
1456	40910	Energy Cred.	P	CAGW		-	-	-	(5,218,768)	(5,218,768)
1457	40910	Energy Cred.	P	CAEE		-	-	-	-	-
1458	40910	DMD	P	SG		-	-	-	(43,530)	(43,530)
1459	FITOTH	FIT True-up	NUTIL	OTH		-	-	-	-	-
1460	40910	IRS Settle	LABOR	S		-	-	-	-	-
1461		FEDERAL INCOME TAX				218,848,763	239,995,691	(21,146,928)	(1,810,670)	(22,957,598)
1462										
1463		TOTAL OPERATING EXPENSES				3,266,251,809	2,876,300,174	389,951,636	(107,967,718)	281,983,917

70	DECEMBER 2008 West Control Area										
71	AMA										
72	FERC	BUS	WCA			UNADJUSTED RESULTS			WASHINGTON		
73	ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL	
1541	Summary of Steam Production Plant by Factor										
1542		S				-	-	-	(458,997)	(458,997)	
1543		JBG				940,630,308	747,864,404	192,765,903	-	192,765,903	
1544		JBE				-	-	-	-	-	
1545		SG				608,300	559,325	48,975	-	48,975	
1546		CAGW				247,590,801	194,615,367	52,975,434	(25,184,125)	27,791,310	
1547		CAGE				3,810,382,092	3,810,382,092	-	4,436,568	4,436,568	
1548		SSGCH				-	-	-	-	-	
1549	Total Steam Production Plant by Factor					B8	4,999,211,500	4,753,421,188	245,790,312	(21,206,553)	224,583,759
1550	320	Land and Land Rights									
1551		P		DGP		-	-	-	-	-	
1552		P		SG		-	-	-	-	-	
1553						-	-	-	-	-	
1554						-	-	-	-	-	
1555	321	Structures and Improvements									
1556		P		DGP		-	-	-	-	-	
1557		P		SG		-	-	-	-	-	
1558						-	-	-	-	-	
1559						-	-	-	-	-	
1560	322	Reactor Plant Equipment									
1561		P		DGP		-	-	-	-	-	
1562		P		SG		-	-	-	-	-	
1563						-	-	-	-	-	
1564						-	-	-	-	-	
1565	323	Turbogenerator Units									
1566		P		DGP		-	-	-	-	-	
1567		P		SG		-	-	-	-	-	
1568						-	-	-	-	-	
1569						-	-	-	-	-	
1570	324	Land and Land Rights									
1571		P		DGP		-	-	-	-	-	
1572		P		SG		-	-	-	-	-	
1573						-	-	-	-	-	
1574						-	-	-	-	-	
1575	325	Misc. Power Plant Equipment									
1576		P		DGP		-	-	-	-	-	
1577		P		SG		-	-	-	-	-	
1578						-	-	-	-	-	
1579						-	-	-	-	-	
1580						-	-	-	-	-	
1581	NP	Unclassified Nuclear Plant - Acct 300									
1582		P		SG		-	-	-	-	-	
1583						-	-	-	-	-	
1584						-	-	-	-	-	
1585						-	-	-	-	-	
1586	Total Nuclear Production Plant					-	-	-	-	-	
1587						-	-	-	-	-	
1588						-	-	-	-	-	
1589						-	-	-	-	-	
1590	Summary of Nuclear Production Plant by Factor										
1591		DGP				-	-	-	-	-	
1592		DGU				-	-	-	-	-	
1593		SG				-	-	-	-	-	
1594						-	-	-	-	-	
1595	Total Nuclear Plant by Factor					-	-	-	-	-	
1596						-	-	-	-	-	
1597	330	Land and Land Rights									
1598		P		DGP		-	-	-	-	-	
1599		P		DGU		-	-	-	-	-	
1600		P		CAGW		13,743,494	10,802,886	2,940,608	-	2,940,608	
1601		P		CAGE		5,949,305	5,949,305	-	-	-	
1602		P		CAGW		-	-	-	-	-	
1603		P		CAGE		-	-	-	-	-	
1604					B8	19,692,799	16,752,191	2,940,608	-	2,940,608	
1605						-	-	-	-	-	
1606	331	Structures and Improvements									
1607		P		DGP		-	-	-	-	-	
1608		P		DGU		-	-	-	-	-	
1609		P		CAGW		71,555,033	56,244,857	15,310,177	-	15,310,177	
1610		P		CAGE		12,939,246	12,939,246	-	-	-	
1611		P		CAGW		-	-	-	-	-	
1612		P		CAGE		-	-	-	-	-	
1613					B8	84,494,279	69,184,103	15,310,177	-	15,310,177	
1614						-	-	-	-	-	

70 DECEMBER 2008 West Control Area										
71 AMA										
72	FERC		BUS	WCA	UNADJUSTED RESULTS			WASHINGTON		
73	ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
1694	341	Structures and Improvements								
1695		P	SG			-	-	-	-	-
1696		P	DGU			-	-	-	-	-
1697		P	CAGW			26,385,272	20,739,783	5,645,489	-	5,645,489
1698		P	CAGE			79,010,378	79,010,378	-	-	-
1699		P	CAGE			-	-	-	-	-
1700					B8	105,395,651	99,750,161	5,645,489	-	5,645,489
1701										
1702	342	Fuel Holders, Producers & Accessories								
1703		P	SG			-	-	-	-	-
1704		P	DGU			-	-	-	-	-
1705		P	CAGW			25,322	19,904	5,418	-	5,418
1706		P	CAGE			9,107,584	9,107,584	-	-	-
1707		P	CAGE			-	-	-	-	-
1708					B8	9,132,905	9,127,487	5,418	-	5,418
1709										
1710	343	Prime Movers								
1711		P	S			-	-	-	-	-
1712		P	DGU			-	-	-	-	-
1713		P	SG			-	-	-	-	-
1714		P	CAGW			642,675,254	505,166,104	137,509,150	75,531,232	213,040,382
1715		P	CAGE			449,241,227	449,241,227	-	-	-
1716		P	CAGE			-	-	-	-	-
1717					B8	1,091,916,481	954,407,331	137,509,150	75,531,232	213,040,382
1718										
1719	344	Generators								
1720		P	S			-	-	-	-	-
1721		P	DGU			-	-	-	-	-
1722		P	SG			-	-	-	-	-
1723		P	CAGW			53,518,752	42,067,684	11,451,068	-	11,451,068
1724		P	CAGE			175,159,973	175,159,973	-	-	-
1725		P	CAGE			-	-	-	-	-
1726					B8	228,678,724	217,227,656	11,451,068	-	11,451,068
1727										
1728	345	Accessory Electric Plant								
1729		P	SG			-	-	-	-	-
1730		P	DGU			-	-	-	-	-
1731		P	CAGW			33,934,075	26,673,416	7,260,659	-	7,260,659
1732		P	CAGE			89,475,260	89,475,260	-	-	-
1733		P	CAGE			-	-	-	-	-
1734					B8	123,409,336	116,148,677	7,260,659	-	7,260,659
1735										
1736										
1737										
1738	346	Misc. Power Plant Equipment								
1739		P	SG			-	-	-	-	-
1740		P	DGU			-	-	-	-	-
1741		P	CAGW			840,326	660,527	179,799	-	179,799
1742		P	CAGE			6,048,514	6,048,514	-	-	-
1743					B8	6,888,840	6,709,041	179,799	-	179,799
1744										
1745	347	Other Production ARO								
1746		P	S			-	-	-	-	-
1747						-	-	-	-	-
1748						-	-	-	-	-
1749	OP	Unclassified Other Prod Plant-Acct 300								
1750		P	S			-	-	-	-	-
1751		P	SG			-	-	-	-	-
1752		P	CAGW			88,352,609	69,448,361	18,904,248	-	18,904,248
1753		P	CAGE			-	-	-	-	-
1754						88,352,609	69,448,361	18,904,248	-	18,904,248
1755										
1756					B8	1,675,317,449	1,494,181,408	181,136,041	75,531,232	256,667,273
1757										
1758										
1759		S				-	-	-	-	-
1760		DGU				-	-	-	-	-
1761		SG				-	-	-	-	-
1762		CAGW				846,573,855	665,437,814	181,136,041	75,531,232	256,667,273
1763		CAGE				828,743,594	828,743,594	-	-	-
1764		SSGCT				-	-	-	-	-
1765					B8	1,675,317,449	1,494,181,408	181,136,041	75,531,232	256,667,273
1766										
1767										
1768	103	Experimental Plant								
1769		P	DGP			-	-	-	-	-
1770						-	-	-	-	-
1771						-	-	-	-	-
1772					B8	7,225,818,503	6,705,840,878	519,977,625	58,324,621	578,302,246

70 DECEMBER 2008 West Control Area											
71 AMA											
72	FERC	BUS	WCA				UNADJUSTED RESULTS		WASHINGTON		
73	ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL	
2142	Summary of General Plant by Factor										
2143		S				486,503,209	444,462,194	42,041,015	-	42,041,015	
2144		JBG				14,782,371	11,752,980	3,029,391	-	3,029,391	
2145		JBE				4,984	3,964	1,020	34,821,000	34,822,020	
2146		SG				138,146	127,024	11,122	6,212	17,334	
2147		SO				261,915,220	242,701,260	19,213,960	237,686	19,451,646	
2148		SE				-	-	-	-	-	
2149		CN				25,326,049	23,521,372	1,804,677	8,567	1,813,244	
2150		DEU				-	-	-	-	-	
2151		CAGW				37,917,253	29,804,338	8,112,914	17,589	8,130,503	
2152		CAGE				143,606,603	143,606,603	-	-	-	
2153		CAEW				-	-	-	-	-	
2154		CAEE				269,580,203	269,580,203	-	-	-	
2155		SSGCT				-	-	-	-	-	
2156		SSGCH				-	-	-	-	-	
2157		Less Capital Leases				(44,771,279)	(43,534,493)	(1,236,785)	-	(1,236,785)	
2158	Total General Plant by Factor					B8	1,195,002,757	1,122,025,444	72,977,313	35,091,054	108,068,367
2159	301	Organization				-	-	-	-	-	
2160		I-SITUS	S			-	-	-	-	-	
2161		PTD	SO			-	-	-	-	-	
2162		I-SG	CAGW			-	-	-	-	-	
2163		I-SG	CAGE			-	-	-	-	-	
2164		I-SG	SG			-	-	-	-	-	
2165						B8	-	-	-	-	
2166	302	Franchise & Consent				-	-	-	-	-	
2167		I-SITUS	S			2,268,050	2,268,050	-	-	-	
2168		I-SG	SG			-	-	-	-	-	
2169		I-SG	CAGW			-	-	-	-	-	
2170		I-SG	CAGE			-	-	-	-	-	
2171		I-SG	CAGW			75,381,687	59,252,745	16,128,942	6,625,814	22,754,756	
2172		I-SG	CAGE			13,415,223	13,415,223	-	-	-	
2173		I-DGP	DGP			-	-	-	-	-	
2174		I-DGU	DGU			-	-	-	-	-	
2175						B8	91,064,960	74,936,018	16,128,942	6,625,814	22,754,756
2176											
2177	303	Miscellaneous Intangible Plant				-	-	-	-	-	
2178		I-SITUS	S			1,901,653	1,899,090	2,563	-	2,563	
2179		I-SG	SG			1,742,727	1,602,419	140,308	518,249	658,557	
2180		PTD	SO			370,072,977	342,924,622	27,148,355	166,650	27,315,004	
2181		P	SE			-	-	-	-	-	
2182		CUST	CN			112,555,928	104,535,447	8,020,482	-	8,020,482	
2183		I-SG	CAGW			42,432,794	33,353,718	9,079,076	-	9,079,076	
2184		I-SG	CAGE			24,530,438	24,530,438	-	-	-	
2185		P	JBG			52,360	41,630	10,730	-	10,730	
2186		P	CAEW			-	-	-	-	-	
2187		P	CAEE			3,626,244	3,626,244	-	-	-	
2188		P	CAGE			-	-	-	-	-	
2189		I-DGP	CAGE			-	-	-	-	-	
2190						B8	556,915,122	512,513,608	44,401,514	684,899	45,086,412
2191	303	Less Non-Utility Plant				-	-	-	-	-	
2192		I-SITUS	S			-	-	-	-	-	
2193						B8	556,915,122	512,513,608	44,401,514	684,899	45,086,412
2194	IP	Unclassified Intangible Plant - Acct 300				-	-	-	-	-	
2195		I-SITUS	S			-	-	-	-	-	
2196		I-SG	SG			-	-	-	-	-	
2197		I-DGU	DGU			-	-	-	-	-	
2198		PTD	SO			581,508	538,849	42,659	-	42,659	
2199							581,508	538,849	42,659	-	42,659
2200											
2201	TOTAL INTANGIBLE PLANT					B8	648,561,590	587,988,476	60,573,115	7,310,712	67,883,827
2202											
2203	Summary of Intangible Plant by Factor										
2204		S				4,169,703	4,167,140	2,563	-	2,563	
2205		JBG				52,360	41,630	10,730	-	10,730	
2206		JBE				-	-	-	-	-	
2207		SG				1,742,727	1,602,419	140,308	518,249	658,557	
2208		SO				370,654,485	343,463,471	27,191,014	166,650	27,357,663	
2209		CN				112,555,928	104,535,447	8,020,482	-	8,020,482	
2210		CAGW				117,814,481	92,806,463	25,208,018	6,625,814	31,833,831	
2211		CAGE				37,945,661	37,945,661	-	-	-	
2212		CAEW				-	-	-	-	-	
2213		CAEE				3,626,244	3,626,244	-	-	-	
2214		SSGCT				-	-	-	-	-	
2215		SSGCH				-	-	-	-	-	
2216		SE				-	-	-	-	-	
2217	Total Intangible Plant by Factor					B8	648,561,590	587,988,476	60,573,115	7,310,712	67,883,827

70 DECEMBER 2008 West Control Area											
71 AMA											
72	FERC	BUS	WCA			UNADJUSTED RESULTS			WASHINGTON		
73	ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL	
18	Summary of Unclassified Plant (Account 106)										
2219		DP				27,227,642	25,699,915	1,527,727	-	1,527,727	
2220		DS0				-	-	-	-	-	
2221		GP				167,954	155,633	12,321	-	12,321	
2222		HP				-	-	-	-	-	
2223		NP				-	-	-	-	-	
2224		OP				88,352,609	69,448,361	18,904,248	-	18,904,248	
2225		TP				10,568,707	9,295,131	1,273,576	-	1,273,576	
2226		TS0				-	-	-	-	-	
2227		IP				581,508	538,849	42,659	-	42,659	
2228		MP				-	-	-	-	-	
2229		SP				436,942	358,989	77,953	-	77,953	
2230	Total Unclassified Plant by Factor						127,335,363	105,496,879	21,838,484	-	21,838,484
2231											
2232	TOTAL ELECTRIC PLANT IN SERVICE					B8	16,969,495,305	15,724,622,254	1,244,873,050	111,525,500	1,356,398,551
2233	Summary of Electric Plant by Factor										
2234		S				5,478,422,047	5,066,426,752	411,995,295	1,008,356	413,003,651	
2235		SE				-	-	-	-	-	
2236		JBG				1,005,610,231	799,527,817	206,082,414	859,401	206,941,815	
2237		JBE				4,984	3,964	1,020	34,821,000	34,822,020	
2238		SG				44,632,777	41,039,357	3,593,419	634,412	4,227,831	
2239		SO				632,569,705	586,164,732	46,404,973	404,336	46,809,309	
2240		CN				137,881,977	128,056,819	9,825,159	8,567	9,833,726	
2241		DEU				-	-	-	-	-	
2242		CAGW				2,655,626,439	2,087,418,884	568,207,555	69,352,861	637,560,416	
2243		CAGE				6,786,311,977	6,786,311,977	-	4,436,568	4,436,568	
2244		CAEW				-	-	-	-	-	
2245		CAEE				273,206,447	273,206,447	-	-	-	
2246		SSGCH				-	-	-	-	-	
2247		SSGCT				-	-	-	-	-	
2248		Less Capital Leases				(44,771,279)	(43,534,493)	(1,236,785)	-	(1,236,785)	
2249						B8	16,969,495,305	15,724,622,254	1,244,873,050	111,525,500	1,356,398,551
2250	105	Plant Held For Future Use									
2251		DPW	S			2,327,001	2,327,001	-	-	-	
2252		P	SG			-	-	-	-	-	
2253		T	SG			-	-	-	-	-	
2254		P	SG			-	-	-	-	-	
2255		P	SE			-	-	-	-	-	
2256		G	SG			-	-	-	-	-	
2257		G	CAGW			262,207	206,104	56,103	-	56,103	
2258		G	CAGE			11,325,248	11,325,248	-	-	-	
2259		P	CAEW			-	-	-	-	-	
2260		P	CAEE			953,014	953,014	-	-	-	
2261	Total Plant Held For Future Use					B10	14,867,471	14,811,368	56,103	-	56,103
2262											
2263	114	Electric Plant Acquisition Adjustments									
2264		P	S			-	-	-	-	-	
2265		P	SG			-	-	-	-	-	
2266		P	CAGW			-	-	-	-	-	
2267		P	CAGE			157,193,780	157,193,780	-	-	-	
2268		P	DGP			-	-	-	-	-	
2269	Total Electric Plant Acquisition Adjustments					B15	157,193,780	157,193,780	-	-	-
2270											
2271	115	Accum Provision for Asset Acquisition Adjustments									
2272		P	S			-	-	-	-	-	
2273		P	SG			-	-	-	-	-	
2274		P	CAGW			-	-	-	-	-	
2275		P	CAGE			(88,107,844)	(88,107,844)	-	-	-	
2276		P	DGP			-	-	-	-	-	
2277						B15	(88,107,844)	(88,107,844)	-	-	-
2278											
2279	120	Nuclear Fuel									
2280		P	SE			-	-	-	-	-	
2281	Total Nuclear Fuel						-	-	-	-	
2282											
2283	124	Weatherization									
2284		DMSC	S			3,849,447	1,767,140	2,082,307	-	2,082,307	
2285		DMSC	SO			(2,464)	(2,283)	(181)	-	(181)	
2286						B16	3,846,983	1,764,857	2,082,126	-	2,082,126
2287											
2288	182W	Weatherization									
2289		DMSC	S			10,171,126	10,171,126	-	-	-	
2290		DMSC	SG			-	-	-	-	-	
2291		DMSC	SGCT			-	-	-	-	-	
2292		DMSC	SO			-	-	-	-	-	
2293						B16	10,171,126	10,171,126	-	-	-
2294											

70 DECEMBER 2008 West Control Area										
71 AMA										
72	ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	TOTAL	UNADJUSTED RESULTS OTHER	WASHINGTON	WASHINGTON ADJUSTMENT	ADJ TOTAL
73	165	Prepayments								
74										
2375		DMSC		S		4,406,560	4,406,560	-	-	-
2376		GP		GPS		3,401,015	3,151,519	249,497	-	249,497
2377		PT		SG		3,088,645	2,839,976	248,669	-	248,669
2378		PT		CAGW		544,104	427,686	116,419	-	116,419
2379		PT		CAGE		688,538	688,538	-	-	-
2380		P		CAEW		4,055	3,188	866	-	866
2381		P		CAEE		(144,843)	(144,843)	-	-	-
2382		P		SE		-	-	-	-	-
2383		PTD		SO		27,237,553	25,239,421	1,998,132	-	1,998,132
2384		Total Prepayments			B15	39,225,627	36,612,044	2,613,583	-	2,613,583
2385										
2386	182M	Misc Regulatory Assets								
2387		DDS2		S		80,565,887	79,098,376	1,467,511	482,081	1,949,592
2388		DEFSG		SG		(2,066,305)	(1,899,945)	(166,360)	166,360	-
2389		P		CAGE		-	-	-	-	-
2390		P		CAGE		10,195,361	10,195,361	-	-	-
2391		DEFSG		CAGW		8,702,909	6,840,803	1,862,106	(623,007)	1,239,099
2392		DEFSG		JBG		(617,021)	(490,573)	(126,448)	-	(126,448)
2393		P		SE		10,608,209	9,806,358	801,851	-	801,851
2394		P		CAEW		-	-	-	-	-
2395		P		CAEE		(10,608,209)	(10,608,209)	-	-	-
2396		DDSO2		SO		6,897,804	6,391,784	506,019	(358,465)	147,554
2397					B11	103,678,635	99,333,955	4,344,680	(333,031)	4,011,649
2398										
2399	186M	Misc Deferred Debits								
2400		LABOR		S		3,816,162	3,675,339	140,823	-	140,823
2401		P		CAEW		-	-	-	-	-
2402		P		CAEE		-	-	-	-	-
2403		DEFSG		SG		42,917,401	39,462,088	3,455,313	-	3,455,313
2404		LABOR		SO		111,878	103,671	8,207	-	8,207
2405		P		SE		-	-	-	-	-
2406		DEFSG		CAGW		2,361,479	1,856,208	505,271	-	505,271
2407		DEFSG		CAGE		3,192,868	3,192,868	-	-	-
2408		P		CAEW		-	-	-	-	-
2409		P		CAEE		11,106,819	11,106,819	-	-	-
2410		P		SNPPS		-	-	-	-	-
2411		GP		EXCTAX		-	-	-	-	-
2412		Total Misc. Deferred Debits			B11	63,506,606	59,396,992	4,109,614	-	4,109,614
2413										
2414		Working Capital								
2415	CWC	Cash Working Capital								
2416		CWC		S		35,695,328	30,359,389	5,335,939	(1,720,995)	3,614,944
2417		CWC		SO		-	-	-	-	-
2418		CWC		SE		-	-	-	-	-
2419					B14	35,695,328	30,359,389	5,335,939	(1,720,995)	3,614,944
2420										
2421	OWC	Other Work. Cap.								
2422	131	Cash		SNP		11,667,121	10,820,980	846,141	(846,141)	0
2423	135	Working Funds		SG		2,151	1,978	173	-	173
2424	141	Other A/R		SO		190,713	176,722	13,991	-	13,991
2425	143	Other A/R		SO		26,532,240	24,585,849	1,946,391	-	1,946,391
2426	232	A/P		PTD		-	-	-	-	-
2427	232	A/P		PTD		(5,452,206)	(5,052,235)	(399,971)	-	(399,971)
2428	232	A/P		CAEE		(1,332,966)	(1,332,966)	-	-	-
2429	232	A/P		T		-	-	-	-	-
2430	2533	Other Msc. Df. Crd.		S		-	-	-	-	-
2431	2533	Other Msc. Df. Crd.		SE		(1,128,284)	(1,043,000)	(85,285)	-	(85,285)
2432	2533	Other Msc. Df. Crd.		CAEW		-	-	-	-	-
2433	2533	Other Msc. Df. Crd.		CAEE		(4,707,441)	(4,707,441)	-	-	-
2434	230	Asset Retir. Oblig.		SE		-	-	-	-	-
2435	230	Asset Retir. Oblig.		CAEW		-	-	-	-	-
2436	230	Asset Retir. Oblig.		CAEE		(2,460,800)	(2,460,800)	-	-	-
2437	230	Asset Retir. Oblig.		S		-	-	-	-	-
2438	254105	ARO Reg Liability		S		-	-	-	-	-
2439	254105	ARO Reg Liability		SE		-	-	-	-	-
2440	254105	ARO Reg Liability		CAGE		(19,803)	(19,803)	-	-	-
2441	254105	ARO Reg Liability		CAEE		(527,009)	(527,009)	-	-	-
2442	2533	Cholla Reclamation		CAEE		-	-	-	-	-
2443					B14	22,763,716	20,442,276	2,321,440	(846,141)	1,475,299
2444										
2445		Total Working Capital				58,459,044	50,801,666	7,657,379	(2,567,136)	5,090,243

70 DECEMBER 2008 West Control Area

71 AMA

72	FERC	BUS	WCA			UNADJUSTED RESULTS			WASHINGTON	
73	ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
2593	108SP	Steam Prod Plant Accumulated Depr								
2594		P	S			-	-	-	-	-
2595		P	DGP			-	-	-	-	-
2596		P	DGU			-	-	-	-	-
2597		P	SG			-	-	-	-	-
2598		P	CAGW			(129,617,854)	(101,884,343)	(27,733,511)	15,126,328	(12,607,183)
2599		P	CAGE			(1,844,331,363)	(1,844,331,363)	-	-	-
2600		P	JBG			(487,850,333)	(387,873,850)	(99,976,483)	(87,737)	(100,064,221)
2601		P	CAGE			-	-	-	-	-
2602					B17	(2,461,799,550)	(2,334,089,556)	(127,709,994)	15,038,590	(112,671,404)
2603										
2604	108NP	Nuclear Prod Plant Accumulated Depr								
2605		P	DGP			-	-	-	-	-
2606		P	DGU			-	-	-	-	-
2607		P	SG			-	-	-	-	-
2608						-	-	-	-	-
2609						-	-	-	-	-
2610						-	-	-	-	-
2611	108HP	Hydraulic Prod Plant Accum Depr								
2612		P	S			-	-	-	-	-
2613		P	DGP			-	-	-	-	-
2614		P	DGU			-	-	-	-	-
2615		P	CAGW			(195,530,948)	(153,694,431)	(41,836,518)	(78,701)	(41,915,218)
2616		P	CAGE			(40,772,313)	(40,772,313)	-	-	-
2617		P	CAGW			-	-	-	-	-
2618		P	CAGE			-	-	-	-	-
2619					B17	(236,303,262)	(194,466,744)	(41,836,518)	(78,701)	(41,915,218)
2620										
2621	108OP	Other Production Plant - Accum Depr								
2622		P	S			-	-	-	-	-
2623		P	DGU			-	-	-	-	-
2624		P	DGP			-	-	-	-	-
2625		P	SG			-	-	-	-	-
2626		P	CAGW			(62,269,827)	(48,946,346)	(13,323,480)	(2,444,443)	(15,767,923)
2627		P	CAGE			(66,510,691)	(66,510,691)	-	-	-
2628		P	CAGE			-	-	-	-	-
2629					B17	(128,780,517)	(115,457,037)	(13,323,480)	(2,444,443)	(15,767,923)
2630										
2631	108EP	Experimental Plant - Accum Depr								
2632		P	DGP			-	-	-	-	-
2633		P	SG			-	-	-	-	-
2634						-	-	-	-	-
2635						-	-	-	-	-
2636						-	-	-	-	-
2637						-	-	-	-	-
2638						-	-	-	-	-
2639						-	-	-	-	-
2640						-	-	-	-	-
2641						-	-	-	-	-
2642						-	-	-	-	-
2643						(387,418,629)	(304,525,121)	(82,893,508)	12,603,184	(70,290,324)
2644						(1,951,614,367)	(1,951,614,367)	-	-	-
2645						(487,850,333)	(387,873,850)	(99,976,483)	(87,737)	(100,064,221)
2646						-	-	-	-	-
2647						-	-	-	-	-
2648						-	-	-	-	-
2649						-	-	-	-	-
2650						-	-	-	-	-
2651	108TP	Transmission Plant Accumulated Depr								
2652		T	DGP			-	-	-	-	-
2653		T	DGU			-	-	-	-	-
2654		T	CAGW			(400,556,564)	(314,852,015)	(85,704,549)	(166,610)	(85,871,159)
2655		T	CAGE			(618,816,412)	(618,816,412)	-	-	-
2656		T	JBG			(47,639,225)	(37,876,391)	(9,762,835)	(15,461)	(9,778,296)
2657		T	SG			(21,456,920)	(19,729,407)	(1,727,513)	(4,096)	(1,731,609)
2658					B17	(1,088,469,122)	(991,274,225)	(97,194,897)	(186,167)	(97,381,064)
2659	108360	Land and Land Rights								
2660		DPW	S			(5,332,647)	(5,197,564)	(135,084)	-	(135,084)
2661					B17	(5,332,647)	(5,197,564)	(135,084)	-	(135,084)
2662										
2663	108361	Structures and Improvements								
2664		DPW	S			(13,120,296)	(12,543,861)	(576,435)	-	(576,435)
2665					B17	(13,120,296)	(12,543,861)	(576,435)	-	(576,435)
2666										
2667	108362	Station Equipment								
2668		DPW	S			(190,498,446)	(176,201,394)	(14,297,052)	-	(14,297,052)
2669					B17	(190,498,446)	(176,201,394)	(14,297,052)	-	(14,297,052)

70 DECEMBER 2008 West Control Area										
71 AMA										
72	FERC	BUS	WCA	UNADJUSTED RESULTS			WASHINGTON			
73	ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
2670	108363	Storage Battery Equipment								
2671		DPW	S			(698,538)	(698,538)	-	-	-
2672					B17	(698,538)	(698,538)	-	-	-
2673										
2674	108364	Poles, Towers & Fixtures								
2675		DPW	S			(439,552,675)	(395,114,944)	(44,437,731)	(45,750)	(44,483,481)
2676					B17	(439,552,675)	(395,114,944)	(44,437,731)	(45,750)	(44,483,481)
2677										
2678	108365	Overhead Conductors								
2679		DPW	S			(243,074,517)	(218,606,921)	(24,467,596)	-	(24,467,596)
2680					B17	(243,074,517)	(218,606,921)	(24,467,596)	-	(24,467,596)
2681										
2682	108366	Underground Conduit								
2683		DPW	S			(113,618,443)	(105,821,634)	(7,796,809)	-	(7,796,809)
2684					B17	(113,618,443)	(105,821,634)	(7,796,809)	-	(7,796,809)
2685										
2686	108367	Underground Conductors								
2687		DPW	S			(255,007,872)	(247,865,379)	(7,142,493)	-	(7,142,493)
2688					B17	(255,007,872)	(247,865,379)	(7,142,493)	-	(7,142,493)
2689										
2690	108368	Line Transformers								
2691		DPW	S			(344,318,046)	(307,909,635)	(36,408,411)	-	(36,408,411)
2692					B17	(344,318,046)	(307,909,635)	(36,408,411)	-	(36,408,411)
2693										
2694	108369	Services								
2695		DPW	S			(150,679,785)	(136,590,275)	(14,089,511)	-	(14,089,511)
2696					B17	(150,679,785)	(136,590,275)	(14,089,511)	-	(14,089,511)
2697										
2698	108370	Meters								
2699		DPW	S			(82,241,124)	(74,805,766)	(7,435,358)	-	(7,435,358)
2700					B17	(82,241,124)	(74,805,766)	(7,435,358)	-	(7,435,358)
2701										
2702										
2703										
2704	108371	Installations on Customers' Premises								
2705		DPW	S			(7,304,052)	(7,026,823)	(277,229)	-	(277,229)
2706					B17	(7,304,052)	(7,026,823)	(277,229)	-	(277,229)
2707										
2708	108372	Leased Property								
2709		DPW	S			(5,148)	(5,148)	-	-	-
2710					B17	(5,148)	(5,148)	-	-	-
2711										
2712	108373	Street Lights								
2713		DPW	S			(25,873,522)	(23,981,676)	(1,891,846)	-	(1,891,846)
2714					B17	(25,873,522)	(23,981,676)	(1,891,846)	-	(1,891,846)
2715										
2716	108D00	Unclassified Dist Plant - Acct 300								
2717		DPW	S			-	-	-	-	-
2718						-	-	-	-	-
2719										
2720	108DS	Unclassified Dist Sub Plant - Acct 300								
2721		DPW	S			-	-	-	-	-
2722						-	-	-	-	-
2723										
2724	108DP	Unclassified Dist Sub Plant - Acct 300								
2725		DPW	S			(23,586)	(20,599)	(2,986)	-	(2,986)
2726						(23,586)	(20,599)	(2,986)	-	(2,986)
2727										
2728										
2729	TOTAL DISTRIBUTION PLANT DEPR				B17	(1,871,348,696)	(1,712,390,157)	(158,958,540)	(45,750)	(159,004,290)
2730										
2731	Summary of Distribution Plant Depr by Factor									
2732	S					(1,871,348,696)	(1,712,390,157)	(158,958,540)	(45,750)	(159,004,290)
2733										
2734	Total Distribution Depreciation by Factor				B17	(1,871,348,696)	(1,712,390,157)	(158,958,540)	(45,750)	(159,004,290)

70	DECEMBER 2008 West Control Area									
71	AMA									
72	FERC	BUS	WCA		UNADJUSTED RESULTS					
73	ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	WASHINGTON
										ADJ TOTAL
2735	108GP	General Plant Accumulated Depr								
2736		G-SITUS	S			(156,586,939)	(141,221,337)	(15,365,603)	-	(15,365,603)
2737		G-DGP	DGP			-	-	-	-	-
2738		G-DGU	DGU			-	-	-	-	-
2739		G-SG	SG			(113)	(104)	(9)	(255)	(264)
2740		CUST	CN			(6,524,584)	(6,059,657)	(464,927)	(665)	(465,592)
2741		PTD	SO			(89,550,685)	(82,981,295)	(6,569,390)	(15,802)	(6,585,192)
2742		P	SE			-	-	-	-	-
2743		G-SG	CAGW			(14,819,747)	(11,648,860)	(3,170,887)	(624)	(3,171,511)
2744		G-SG	CAGE			(48,817,107)	(48,817,107)	-	-	-
2745		P	JBG			(4,639,335)	(3,688,584)	(950,751)	-	(950,751)
2746		P	CAEW			-	-	-	-	-
2747		P	CAEE			(468,096)	(468,096)	-	-	-
2748		G-SG	CAGE			-	-	-	-	-
2749		G-SG	CAGE			-	-	-	-	-
2750					B17	(321,406,606)	(294,885,038)	(26,521,568)	(17,346)	(26,538,913)
2751										
2752										
2753	108MP	Mining Plant Accumulated Depr.								
2754		P	S			-	-	-	-	-
2755		P	CAEW			-	-	-	-	-
2756		P	CAEE			(161,732,688)	(161,732,688)	-	-	-
2757		P	SE			-	-	-	-	-
2758					B17	(161,732,688)	(161,732,688)	-	-	-
2759	108MP	Less Centralia Situs Depreciation								
2760		P	S			-	-	-	-	-
2761					B17	(161,732,688)	(161,732,688)	-	-	-
2762										
2763	1081390	Accum Depr - Capital Lease								
2764		PTD	SO			-	-	-	-	-
2765						-	-	-	-	-
2766						-	-	-	-	-
2767		Remove Capital Leases								
2768						-	-	-	-	-
2769						-	-	-	-	-
2770	1081399	Accum Depr - Capital Lease								
2771		P	S			-	-	-	-	-
2772		P	SE			-	-	-	-	-
2773						-	-	-	-	-
2774						-	-	-	-	-
2775		Remove Capital Leases								
2776						-	-	-	-	-
2777						-	-	-	-	-
2778						-	-	-	-	-
2779		TOTAL GENERAL PLANT ACCUM DEPR			B17	(483,139,294)	(456,617,726)	(26,521,568)	(17,346)	(26,538,913)
2780										
2781										
2782										
2783		Summary of General Depreciation by Factor								
2784		S				(156,586,939)	(141,221,337)	(15,365,603)	-	(15,365,603)
2785		DGP				-	-	-	-	-
2786		DGU				-	-	-	-	-
2787		SE				-	-	-	-	-
2788		SO				(89,550,685)	(82,981,295)	(6,569,390)	(15,802)	(6,585,192)
2789		CN				(6,524,584)	(6,059,657)	(464,927)	(665)	(465,592)
2790		SG				(113)	(104)	(9)	(255)	(264)
2791		DEU				-	-	-	-	-
2792		CAGW				(14,819,747)	(11,648,860)	(3,170,887)	(624)	(3,171,511)
2793		CAGE				(48,817,107)	(48,817,107)	-	-	-
2794		CAEW				-	-	-	-	-
2795		CAEE				(162,200,783)	(162,200,783)	-	-	-
2796		SSGCT				-	-	-	-	-
2797		JBG				(4,639,335)	(3,688,584)	(950,751)	-	(950,751)
2798		Remove Capital Leases								
2799		Total General Depreciation by Factor			B17	(483,139,294)	(456,617,726)	(26,521,568)	(17,346)	(26,538,913)
2800										
2801										
2802		TOTAL ACCUM DEPR - PLANT IN SERV			B17	(6,269,840,441)	(5,804,295,445)	(465,544,996)	12,266,184	(453,278,812)
2803	111SP	Accum Prov for Amort-Steam								
2804		P	CAGW			-	-	-	-	-
2805		P	CAGW			-	-	-	-	-
2806		P	CAGE			(315,961)	(315,961)	-	-	-
2807		P	SG			-	-	-	-	-
2808						(315,961)	(315,961)	-	-	-
2809						-	-	-	-	-
2810						-	-	-	-	-

70 DECEMBER 2008 West Control Area											
71 AMA											
72 FERC	BUS	WCA	UNADJUSTED RESULTS			WASHINGTON					
73 ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL		
2811	111GP	Accum Prov for Amort-General									
2812		G-SITUS	S		(16,717,871)	(15,410,834)	(1,307,037)	-	(1,307,037)		
2813		CUST	CN		(2,090,958)	(1,941,961)	(148,997)	-	(148,997)		
2814		I-SG	SG		-	-	-	-	-		
2815		PTD	SO		(9,523,442)	(8,824,807)	(698,635)	-	(698,635)		
2816		I-SG	CAGW		-	-	-	-	-		
2817		I-SG	CAGE		-	-	-	-	-		
2818		P	CAEW		-	-	-	-	-		
2819		P	CAEE		-	-	-	-	-		
2820		P	SE		-	-	-	-	-		
2821				B18	(28,332,271)	(26,177,602)	(2,154,669)	-	(2,154,669)		
2822											
2823											
2824	111HP	Accum Prov for Amort-Hydro									
2825		P	DGP		-	-	-	-	-		
2826		P	DGU		-	-	-	-	-		
2827		P	SG		-	-	-	-	-		
2828		P	CAGW		(349,874)	(275,014)	(74,860)	-	(74,860)		
2829		P	CAGE		(330,664)	(330,664)	-	-	-		
2830		P	CAGE		-	-	-	-	-		
2831				B18	(680,538)	(605,677)	(74,860)	-	(74,860)		
2832											
2833											
2834	111IP	Accum Prov for Amort-Intangible Plant									
2835		I-SITUS	S		(962,383)	(961,377)	(1,005)	-	(1,005)		
2836		I-DGP	DGP		-	-	-	-	-		
2837		I-DGU	DGU		-	-	-	-	-		
2838		P	CAEW		-	-	-	-	-		
2839		P	CAEE		(980,439)	(980,439)	-	-	-		
2840		P	SE		-	-	-	-	-		
2841		I-SG	SG		(17,241,296)	(15,853,186)	(1,388,110)	(2,454)	(1,390,564)		
2842		I-SG	CAGW		-	-	-	-	-		
2843		I-SG	CAGE		-	-	-	-	-		
2844		CUST	CN		(82,113,095)	(76,261,901)	(5,851,194)	-	(5,851,194)		
2845		P	CAGE		-	-	-	-	-		
2846		P	CAGE		-	-	-	-	-		
2847		I-SG	CAGW		(26,649,384)	(20,947,384)	(5,702,000)	(195,878)	(5,897,878)		
2848		I-SG	CAGE		(8,543,410)	(8,543,410)	-	-	-		
2849		PTD	JBG		(12,316)	(9,792)	(2,524)	-	(2,524)		
2850		PTD	SO		(243,622,332)	(225,750,329)	(17,872,003)	(10,773)	(17,882,776)		
2851				B18	(380,124,655)	(349,307,818)	(30,816,837)	(209,105)	(31,025,942)		
2852	111IP	Less Non-Utility Plant									
2853		NUTIL	OTH		-	-	-	-	-		
2854				B18	(380,124,655)	(349,307,818)	(30,816,837)	(209,105)	(31,025,942)		
2855											
2856	111390	Accum Amtr - Capital Lease									
2857		G-SITUS	S		(1,113,786)	(1,113,786)	-	-	-		
2858		P	CAGE		(834,934)	(834,934)	-	-	-		
		P	CAGW		(598)	(470)	(128)	-	(128)		
1		PTD	SO		2,395,844	2,220,086	175,758	-	175,758		
2					446,527	270,897	175,630	-	175,630		
3											
4		Remove Capital Lease Amtr									
5					(446,527)	(270,897)	(175,630)	-	(175,630)		
6		TOTAL ACCUM PROV FOR AMORTIZ				B18	(409,453,425)	(376,407,059)	(33,046,366)	(209,105)	(33,255,471)
7		AMA									
8											
9											
10											
11		Summary of Amortization by Factor									
12		S			(18,794,039)	(17,485,997)	(1,308,043)	-	(1,308,043)		
13		DGP			-	-	-	-	-		
14		DGU			-	-	-	-	-		
15		SE			-	-	-	-	-		
16		SO			(250,749,931)	(232,355,050)	(18,394,880)	(10,773)	(18,405,653)		
17		CN			(84,204,053)	(78,203,862)	(6,000,191)	-	(6,000,191)		
18		SSGCT			-	-	-	-	-		
19		JBG			(12,316)	(9,792)	(2,524)	-	(2,524)		
20		CAGW			(26,999,856)	(21,222,868)	(5,776,988)	(195,878)	(5,972,866)		
21		CAGE			(10,024,968)	(10,024,968)	-	-	-		
22		CAEW			-	-	-	-	-		
23		CAEE			(980,439)	(980,439)	-	-	-		
4		SG			(17,241,296)	(15,853,186)	(1,388,110)	(2,454)	(1,390,564)		
5		Less Capital Lease									
6				B18	(446,527)	(270,897)	(175,630)	-	(175,630)		
		Total Provision For Amortization by Factor				B18	(409,453,425)	(376,407,059)	(33,046,366)	(209,105)	(33,255,471)

	3.1	3.2	3.3	3.4	3.5	3.6	0	
Total Normalized	Temperature Normalization	Revenue Normalization	Effective Price Change	SO2 Emission Allowances	Green Tag Revenues	Revenue Correcting Adjustment	0	
1 Operating Revenues:								
2 General Business Revenues	4,986,442	(6,158,036)	(1,197,492)	12,341,970	-	-	-	
3 Interdepartmental	-	-	-	-	-	-	-	
4 Special Sales	-	-	-	-	-	-	-	
5 Other Operating Revenues	(489,487)	-	-	-	(320,577)	(168,910)	-	
6 Total Operating Revenues	4,496,955	(6,158,036)	(1,197,492)	12,341,970	(320,577)	(168,910)	-	
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	1,583,670	(2,155,313)	(419,122)	4,319,689	(2,410)	(112,202)	(46,972)	
24 State	83,717	-	-	83,717	-	-	-	
25 Deferred Income Taxes	-	-	-	-	-	-	-	
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-	
27 Misc Revenue & Expense	(248,418)	-	-	(213,714)	-	(34,704)	-	
28 Total Operating Expenses:	1,418,969	(2,155,313)	(419,122)	4,319,689	(132,407)	(112,202)	(81,676)	
29								
30 Operating Rev For Return:	3,077,986	(4,002,723)	(778,370)	8,022,280	132,407	(208,375)	(87,234)	
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	1,759,424	-	-	1,759,424	-	-	-	
50 Unamortized ITC	-	-	-	-	-	-	-	
51 Customer Adv For Const	-	-	-	-	-	-	-	
52 Customer Service Deposits	-	-	-	-	-	-	-	
53 Miscellaneous Deductions	(4,547,334)	-	-	(4,547,334)	-	-	-	
54								
55 Total Deductions:	(2,787,910)	-	-	(2,787,910)	-	-	-	
56								
57 Total Rate Base:	(2,787,910)	-	-	(2,787,910)	-	-	-	
58								
59								
60 Estimated ROE impact	0.949%	-1.196%	-0.232%	2.396%	0.065%	-0.062%	-0.026%	0.000%
61 Estimated Price Change	(5,343,799)	6,470,156	1,258,187	(12,967,523)	(582,452)	336,826	141,008	-
62								
63								
64 TAX CALCULATION:								
65								
66 Operating Revenue	4,745,373	(6,158,036)	(1,197,492)	12,341,970	213,714	(320,577)	(134,206)	-
67 Other Deductions	-	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-	-
70 Schedule "M" Additions	362,664	-	-	362,664	-	-	-	-
71 Schedule "M" Deductions	583,264	-	-	583,264	-	-	-	-
72 Income Before Tax	4,524,773	(6,158,036)	(1,197,492)	12,341,970	(6,887)	(320,577)	(134,206)	-
73								
74 State Income Taxes	-	-	-	-	-	-	-	-
75								
76 Taxable Income	4,524,773	(6,158,036)	(1,197,492)	12,341,970	(6,887)	(320,577)	(134,206)	-
77								
78 Federal Income Taxes	1,583,670	(2,155,313)	(419,122)	4,319,689	(2,410)	(112,202)	(46,972)	-

	3.1	3.2	3.3	3.4	3.5	3.6	0
	Temperature	Revenue	Effective Price	SO2 Emission	Green Tag	Revenue	
Total Normalized	Normalization	Normalization	Change	Allowances	Revenues	Correcting Adjustment	0
1 Operating Revenues:							
2 General Business Revenues	6,663,451	(6,158,036)	(1,197,492)	14,018,979	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	(168,910)	-	-	-	-	(168,910)	-
6 Total Operating Revenues	6,494,542	(6,158,036)	(1,197,492)	14,018,979	-	(168,910)	-
7							
8 Operating Expenses:							
9 Steam Production	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	-	-	-
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	2,282,826	(2,155,313)	(419,122)	4,906,643	(2,410)	(46,972)	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	83,717	-	-	83,717	-	-	-
26 Investment Tax Credit Adj	-	-	-	-	-	-	-
27 Misc Revenue & Expense	(248,418)	-	-	(213,714)	-	(34,704)	-
28 Total Operating Expenses:	2,118,125	(2,155,313)	(419,122)	4,906,643	(132,407)	(81,676)	-
29							
30 Operating Rev For Return:	4,376,417	(4,002,723)	(778,370)	9,112,336	132,407	(87,234)	-
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	1,759,424	-	-	1,759,424	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	(4,547,334)	-	-	(4,547,334)	-	-	-
54							
55 Total Deductions:	(2,787,910)	-	-	(2,787,910)	-	-	-
56							
57 Total Rate Base:	(2,787,910)	-	-	(2,787,910)	-	-	-
58							
59							
60 Estimated ROE impact	1.338%	-1.196%	-0.232%	2.722%	0.065%	0.000%	-0.026%
61 Estimated Price Change	(7,442,633)	6,470,156	1,258,187	(14,729,532)	(582,452)	-	141,008
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	6,742,959	(6,158,036)	(1,197,492)	14,018,979	213,714	(134,206)	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	362,664	-	-	-	362,664	-	-
71 Schedule "M" Deductions	583,264	-	-	-	583,264	-	-
72 Income Before Tax	6,522,359	(6,158,036)	(1,197,492)	14,018,979	(6,887)	(134,206)	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	6,522,359	(6,158,036)	(1,197,492)	14,018,979	(6,887)	(134,206)	-
77							
78 Federal Income Taxes	2,282,826	(2,155,313)	(419,122)	4,906,643	(2,410)	(46,972)	-

	3.1	3.2	3.3	3.4	3.5	3.6	0
	Temperature	Revenue	Effective Price	SO2 Emission	Green Tag	Revenue	0
Total Normalized	Normalization	Normalization	Change	Allowances	Revenues	Correcting	
						Adjustment	
1 Operating Revenues:							
2 General Business Revenues	(1,677,009)	-	(1,677,009)	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	(320,577)	-	-	-	(320,577)	-	-
6 Total Operating Revenues	(1,997,586)	-	(1,677,009)	-	(320,577)	-	-
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	(699,155)	-	(586,953)	-	(112,202)	-	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	(699,155)	-	(586,953)	-	(112,202)	-	-
29							
30 Operating Rev For Return:	(1,298,431)	-	(1,090,056)	-	(208,375)	-	-
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	-0.337%	0.000%	0.000%	-0.283%	0.000%	-0.054%	0.000%
61 Estimated Price Change	2,098,834	-	1,762,008	-	336,826	-	-
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	(1,997,586)	-	(1,677,009)	-	(320,577)	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	(1,997,586)	-	(1,677,009)	-	(320,577)	-	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	(1,997,586)	-	(1,677,009)	-	(320,577)	-	-
77							
78 Federal Income Taxes	(699,155)	-	(586,953)	-	(112,202)	-	-

	<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	(5,109,913)	WA	Situs	(5,109,913)	3.1.1
Commercial	442	RES	(1,048,123)	WA	Situs	(1,048,123)	3.1.1
Total			<u>(6,158,036)</u>			<u>(6,158,036)</u>	

Description of Adjustment

RES = Restating Adjustment; PRO = Proforma Adjustment

This adjustment normalizes revenues in the test period by comparing actual sales to temperature normalized sales. Weather 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 1988 to 2007).

Pacific Power & Light Company
State of Washington
Results of Operations
12 Months Ended December 2008

	A	B	C	D	E	F	G	H	I
	Total Revenue	Normalizing Adjustments ¹	Temperature Normalization	Total Type 1 Adjustments	Total Type 1 Adjusted Revenue	Type 2 Annualized Price Change	Total Type 2 Adjusted Revenue	Type 3 Load Loss Adjusted ² Revenue	Total Washington Revenue
Residential	\$107,856,397	(\$31,570)	(\$5,109,913)	(\$5,141,483)	\$102,714,914	\$6,300,334	\$109,015,248	\$0	\$109,015,248
Commercial	\$83,881,821	(\$699,842)	(\$1,048,123)	(\$1,747,965)	\$82,133,856	\$4,654,637	\$86,788,493	\$0	\$86,788,493
Industrial	\$41,723,197	(\$317,378)	\$0	(\$317,378)	\$41,405,819	\$2,436,877	\$43,842,696	(\$1,677,009)	\$42,165,686
Non-Tariff Contracts/Firm	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Non-Tariff Contracts/Non-Firm	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Irrigation	\$10,392,535	(\$137,685)	\$0	(\$137,685)	\$10,254,850	\$627,131	\$10,881,981	\$0	\$10,881,981
Public St & Hwy	\$1,118,849	(\$11,016)	\$0	(\$11,016)	\$1,107,833	\$0	\$1,107,833	\$0	\$1,107,833
Total Washington	\$244,972,799	(\$1,197,492)	(\$6,158,036)	(\$7,355,528)	\$237,617,271	\$14,018,979	\$251,636,250	(\$1,677,009)	\$249,959,241
Source / Formula	305 Report	3.2 Table 2	3.1 Customer Info. Services	B + C	A + D	3.3 Table 2	E + F	3.3 Table 3	G

¹ Adjustments back out Schedule 191 (System Benefits Charge) -\$4,470,248, SMUD \$2,003,531, BPA \$1,269,729, Acquisition Commitment -\$496, Merger Credit -\$9, and Centralia Refund \$1.

² Removes TransAlta revenue.

Pacific Power & Light Company
State of Washington
Results of Operations
12 Months Ended December 2008

KWWhs

	A	B	C
	Total kWhs	Total Adjustments ¹ kWhs	Total Adjusted KWWhs
Residential	1,625,920,346	(79,676,511)	1,546,243,835
Commercial	1,404,126,220	(20,062,756)	1,384,063,464
Industrial	873,662,638	(26,414,356)	847,248,282
Non-Tariff Contracts/Firm	0	0	0
Non-Tariff Contracts/Non-Firm	0	0	0
Irrigation	166,577,598	0	166,577,598
Public St & Hwy	10,076,466	0	10,076,466
Total Washington	4,080,363,268	(126,153,623)	3,954,209,645
Source / Formula	305 Report	Table 2	A + B + C

¹ Temperature normalization -99,739,267 kWh and TransAlta load reduction -26,414,356 kWh.

Table 2
kWh & Rev

Pacific Power & Light
State of Washington
Results of Operations
12 Months Ended December 2008

	Type 1				Adjusted kWhs	Total Adjustments kWhs	Booked Revenues \$	Type 1 Adjustments \$	Type 2 Adjustments \$	Type 3 Adjustments \$	Total Adjustments	Adjusted Revenue
	Average Customers	Booked kWhs	Temperature Adjustments kWhs	Load Loss kWhs								
Residential												
02RES000016	99,024	1,558,122,750	-79,526,314	0	1,478,596,436	-79,526,314	\$104,259,206	-\$6,430,934	\$6,025,364	\$0	-\$6,405,570	\$103,853,636
02RES000017	3,814	64,105,323	0	0	64,105,323	0	\$4,291,950	-\$52,304	\$261,125	\$0	\$2,008,821	\$4,500,771
02RES000018	98	2,617,580	-150,197	0	2,467,383	-150,197	\$192,864	-\$12,110	\$11,133	\$0	-\$977	\$191,887
02RES00018X	25	603,300	0	0	603,300	0	\$43,551	-\$550	\$2,648	\$0	\$2,098	\$45,649
02NETM1155	2	15,620	0	0	15,620	0	\$1,046	\$89	\$64	\$0	\$35	\$1,101
Subtotal	102,963	1,625,464,573	-79,676,511	0	1,545,788,062	-79,676,511	\$108,788,617	-\$6,495,907	\$6,300,334	\$0	-\$195,573	\$108,593,044
02OALTO15R	1,223	1,130,773	0	0	1,130,773	0	\$150,594	-\$974	\$0	\$0	-\$974	\$149,620
Subtotal	1,223	1,130,773	0	0	1,130,773	0	\$150,594	-\$974	\$0	\$0	-\$974	\$149,620
AGA	0	0	0	0	0	0	\$584	\$0	\$0	\$0	\$0	\$584
Acquisition Commitment	0	0	0	0	0	0	\$194	-\$194	\$0	\$0	-\$194	\$0
Centralia Refund	0	0	0	0	0	0	\$1	\$1	\$0	\$0	\$0	\$0
Merger Credit	0	0	0	0	0	0	\$4	-\$4	\$0	\$0	-\$4	\$0
BPA Balance Acct.	0	0	0	0	0	0	\$522,412	\$522,412	\$0	\$0	\$522,412	\$0
SMUD	0	0	0	0	0	0	\$833,183	\$833,183	\$0	\$0	\$833,183	\$0
Unbilled Sales	0	575,000	0	0	575,000	0	\$272,000	\$0	\$0	\$0	\$0	\$272,000
Total	104,186	1,625,920,346	-79,676,511	0	1,546,243,835	-79,676,511	\$107,856,397	-\$5,141,483	\$6,300,334	\$0	\$1,158,851	\$109,015,248
Commercial												
02GNSV0024	17,030	513,220,108	-12,768,070	0	500,452,038	-12,768,070	\$34,463,883	-\$1,375,931	\$1,681,908	\$0	\$305,977	\$34,769,860
02GNSV024F	130	1,421,452	0	0	1,421,452	0	\$140,380	-\$1,759	\$7,046	\$0	\$5,287	\$145,667
02GNSV24FP	104	644,031	0	0	644,031	0	\$123,948	-\$779	\$6,261	\$0	\$5,482	\$129,430
02NMT24155	1	2,234	0	0	2,234	0	\$91	-\$3	\$4	\$0	\$1	\$92
Subtotal	17,265	515,287,825	-12,768,070	0	502,519,755	-12,768,070	\$34,728,302	-\$1,378,471	\$1,695,219	\$0	\$316,748	\$35,045,050
02LGSV0036	899	757,189,304	-7,294,687	0	749,894,617	-7,294,687	\$42,365,092	-\$1,041,869	\$2,545,148	\$0	\$1,503,279	\$43,868,371
Subtotal	899	757,189,304	-7,294,687	0	749,894,617	-7,294,687	\$42,365,092	-\$1,041,869	\$2,545,148	\$0	\$1,503,279	\$43,868,371
02LGSV048T	25	134,164,720	0	0	134,164,720	0	\$6,837,482	-\$111,357	\$414,270	\$0	\$302,913	\$7,140,395
Subtotal	25	134,164,720	0	0	134,164,720	0	\$6,837,482	-\$111,357	\$414,270	\$0	\$302,913	\$7,140,395
02OALTO15N	1,425	2,316,859	0	0	2,316,859	0	\$291,101	-\$2,335	\$0	\$0	-\$2,335	\$288,766
02RCFL0054	29	260,512	0	0	260,512	0	\$21,082	-\$386	\$0	\$0	-\$386	\$20,696
Subtotal	1,454	2,577,371	0	0	2,577,371	0	\$312,183	-\$2,721	\$0	\$0	-\$2,721	\$309,462
AGA	0	0	0	0	0	0	\$305,215	\$0	\$0	\$0	\$0	\$305,215
Acquisition Commitment	0	0	0	0	0	0	\$173	-\$173	\$0	\$0	-\$173	\$0
Centralia Refund	0	0	0	0	0	0	\$7	-\$7	\$0	\$0	-\$7	\$0
Merger Credit	0	0	0	0	0	0	\$7	-\$7	\$0	\$0	-\$7	\$0
BPA Balance Acct	0	0	0	0	0	0	\$58,012	\$58,012	\$0	\$0	\$58,012	\$0
SMUD	0	0	0	0	0	0	\$728,628	\$728,628	\$0	\$0	\$728,628	\$0
Unbilled Sales	0	5,093,000	0	0	5,093,000	0	\$120,000	\$0	\$0	\$0	\$0	\$120,000
Total	19,643	1,404,126,220	-20,062,756	0	1,384,063,464	-20,062,756	\$83,881,821	-\$1,747,965	\$4,654,637	\$0	\$2,906,672	\$86,788,493
Industrial												
02GNSV0024	468	19,338,686	0	0	19,338,686	0	\$1,323,729	-\$23,421	\$66,097	\$0	\$42,676	\$1,366,405
02GNSV024F	4	33,413	0	0	33,413	0	\$6,276	-\$41	\$317	\$0	\$276	\$6,552
02GNSV24FP	1	13,327	0	0	13,327	0	\$2,166	-\$17	\$109	\$0	\$92	\$2,258
Subtotal	473	19,385,426	0	0	19,385,426	0	\$1,332,171	-\$23,479	\$66,523	\$0	\$43,044	\$1,375,215
02LGSV0036	157	138,183,196	0	0	138,183,196	0	\$8,076,808	-\$140,329	\$488,818	\$0	\$348,489	\$8,425,227
Subtotal	157	138,183,196	0	0	138,183,196	0	\$8,076,808	-\$140,329	\$488,818	\$0	\$348,489	\$8,425,227
02PRS4V7TM	1	1,120,000	0	0	1,120,000	0	\$81,026	-\$930	\$4,933	\$0	\$4,003	\$85,029

Table 2
kWh & Rev

Pacific Power & Light
State of Washington
Results of Operations
12 Months Ended December 2008

Average Customers	Type 1			Total Adjustments kWhs	Adjusted kWhs	Booked Revenues \$	Type 1 Adjustments ² \$	Type 2 Adjustments \$	Type 3 Adjustments ³ \$	Total Adjustments \$	Adjusted Revenue \$
	Booked kWhs	Temperature Adjustments ¹ kWhs	Load Loss kWhs								
02LGSV048M	1	26,414,356	0	-26,414,356	0	\$1,698,933	-\$21,924	\$0	-\$1,677,009	-\$1,698,933	\$0
02LGSV048T	33	690,522,536	0	0	690,522,536	\$31,041,808	-\$573,134	\$1,876,603	\$0	\$1,303,469	\$32,345,277
Subtotal	35	718,056,892	0	-26,414,356	691,642,536	\$32,821,767	-\$595,987	\$1,881,536	-\$1,677,009	-\$391,460	\$32,430,307
02OAL7015N	62	159,124	0	0	159,124	\$19,033	-\$165	\$0	\$0	-\$165	\$18,868
Subtotal	62	159,124	0	0	159,124	\$19,033	-\$165	\$0	\$0	-\$165	\$18,868
AGA	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
Acquisition Commitment	0	0	0	0	0	\$129	-\$129	\$0	\$0	-\$129	\$0
BPA Balancing Act	0	0	0	0	0	\$991	\$991	\$0	\$0	\$991	\$0
SMUD	0	0	0	0	0	-\$441,720	\$441,720	\$0	\$0	\$441,720	\$0
Unbilled Sales	0	-2,122,000	0	0	-2,122,000	-\$84,000	\$0	\$0	\$0	\$0	-\$84,000
Total	727	873,662,638	0	-26,414,356	847,248,282	\$41,723,197	-\$317,378	\$2,436,877	-\$1,677,009	\$442,489	\$42,165,686
Irrigation											
02AFSV0040	4,633	145,095,672	0	0	145,095,672	\$9,025,951	-\$156,625	\$546,273	\$0	\$389,648	\$9,415,599
02AFSV0040X	647	21,478,926	0	0	21,478,926	\$1,337,083	-\$24,271	\$80,858	\$0	\$36,587	\$1,393,670
Subtotal	5,280	166,574,598	0	0	166,574,598	\$10,363,034	-\$180,896	\$627,131	\$0	\$446,235	\$10,809,269
AGA	0	0	0	0	0	\$72,712	\$0	\$0	\$0	\$0	\$72,712
Centralia Refund	0	0	0	0	0	\$7	\$7	\$0	\$0	\$7	\$0
Merger Credit	0	0	0	0	0	\$2	\$2	\$0	\$0	\$2	\$0
BPA Balancing Act	0	0	0	0	0	-\$2	\$43,202	\$0	\$0	\$43,202	\$0
BPA Adjustment Fee	0	0	0	0	0	\$0	\$0	\$0	\$0	\$0	\$0
Unbilled Sales	0	3,000	0	0	3,000	\$0	\$0	\$0	\$0	\$0	\$0
Total	5,280	166,577,598	0	0	166,577,598	\$10,392,535	-\$137,685	\$627,131	\$0	\$489,446	\$10,881,981
Public Street & Highway Lighting											
02COSL0052	19	452,127	0	0	452,127	\$59,578	-\$493	\$0	\$0	-\$493	\$59,085
02CUSL053F	118	3,494,178	0	0	3,494,178	\$221,220	-\$3,809	\$0	\$0	-\$3,809	\$217,411
02CUSL053M	90	1,082,099	0	0	1,082,099	\$67,797	-\$1,179	\$0	\$0	-\$1,179	\$66,618
02HPSV0051	144	3,024,157	0	0	3,024,157	\$546,193	-\$3,296	\$0	\$0	-\$3,296	\$542,897
02MVSJL0057	47	2,053,905	0	0	2,053,905	\$227,920	-\$2,239	\$0	\$0	-\$2,239	\$225,731
Sub Total	418	10,106,466	0	0	10,106,466	\$1,122,758	-\$11,016	\$0	\$0	-\$11,016	\$1,111,742
AGA	0	0	0	0	0	\$91	\$0	\$0	\$0	\$0	\$91
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	-30,000	0	0	-30,000	-\$4,000	\$0	\$0	\$0	\$0	-\$4,000
Total	418	10,076,466	0	0	10,076,466	\$1,118,849	-\$11,016	\$0	\$0	-\$11,016	\$1,107,833
Total	130,254	4,080,363,268	-99,739,267	-26,414,356	3,954,209,645	\$244,972,799	-\$7,355,528	\$14,018,979	-\$1,677,009	\$4,986,442	\$249,959,241

¹ Temperature normalization.
² Removes Schedule 98 (BPA), Schedule 191 (System Benefits Charge), SMUD, Centralia Refund and Merger Credit.
³ Removes TransAlta load.

	<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	(31,570)	WA	Situs	(31,570)	3.1.1
Commercial	442	RES	(699,842)	WA	Situs	(699,842)	3.1.1
Industrial	442	RES	(317,378)	WA	Situs	(317,378)	3.1.1
Irrigation	442	RES	(137,685)	WA	Situs	(137,685)	3.1.1
Special Contracts	442	RES	-	WA	Situs	-	3.1.1
Public Street & Highway	444	RES	(11,016)	WA	Situs	(11,016)	3.1.1
Other Sales to Public Authorities	445	RES	-	WA	Situs	-	3.1.1
Total			<u>(1,197,492)</u>			<u>(1,197,492)</u>	

Description of Adjustment

RES = Restating Adjustment; PRO = Proforma Adjustment

This adjustment removes revenue adjustment items that should not be included in regulatory results. These revenues are related to Schedule 191 (Systems Benefits Charge), SMUD, BPA Revenue Exchange, Acquisition Commitment, Merger Credit and the Centralia Refund.

	<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	6,300,334	WA	Situs	6,300,334	3.1.1
Commercial	442	RES	4,654,637	WA	Situs	4,654,637	3.1.1
Industrial	442	RES	2,436,877	WA	Situs	2,436,877	3.1.1
Irrigation	442	RES	627,131	WA	Situs	627,131	3.1.1
Public Street & Highway	444	RES	-	WA	Situs	-	3.1.1
Other Sales to Public Authorities	445	RES	-	WA	Situs	-	3.1.1
Total Type II Adjustment to Income			<u>14,018,979</u>			<u>14,018,979</u>	
Residential	440	PRO	-	WA	Situs	-	3.1.1
Commercial	442	PRO	-	WA	Situs	-	3.1.1
Industrial	442	PRO	(1,677,009)	WA	Situs	(1,677,009)	3.1.1
Irrigation	442	PRO	-	WA	Situs	-	3.1.1
Public Street & Highway	444	PRO	-	WA	Situs	-	3.1.1
Other Sales to Public Authorities	445	PRO	-	WA	Situs	-	3.1.1
Total Type III Adjustment to Income			<u>(1,677,009)</u>			<u>(1,677,009)</u>	

Description of Adjustment

RES = Restating Adjustment; PRO = Proforma Adjustment

The type 2 rate increase is for the \$18.4 M (7.7%) increase to base revenues approved in General Rate Case Docket NO. UE-080220 per an all party settlement. These rates became effective on October 15, 2008. This adjustment annualizes these revenues for the 12 month period ending December 31, 2008.

The type 3 adjustment removes \$1.7 million of TransAlta mine revenues from the results due to a retail service termination notice from the customer effective September 2009.

	<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 Income:							
Gain from Sales of Allowances	4118	RES	4,889,027	SE	7.559%	369,551	3.4.3
Allowed Gain from Sale of Allow.	4118	RES	<u>(583,264)</u>	WA	Situs	<u>(583,264)</u>	3.4.3
			<u>4,305,763</u>			<u>(213,714)</u>	
Adjustment to Rate Base:							
Accum Deferred Inc Taxes	190	RES	1,759,424	WA	Situs	1,759,424	3.4.3
Regulatory Deferred Sales	25398	RES	<u>(4,547,334)</u>	WA	Situs	<u>(4,547,334)</u>	3.4.3
			<u>(2,787,910)</u>			<u>(2,787,910)</u>	
Adjustment to Tax:							
Schedule M Additions	SCHMAT	RES	362,664	WA	Situs	362,664	3.4.3
Schedule M Deduction	SCHMDT	RES	583,264	WA	Situs	583,264	3.4.3
DIT Expense	41110	RES	(137,635)	WA	Situs	(137,635)	3.4.3
DIT Expense	41010	RES	221,351	WA	Situs	221,351	3.4.3

Description of Adjustment

RES = Restating Adjustment; PRO = Proforma Adjustment

This restating adjustment removes the sales occurring in the historical period and includes amortization of sales over a 15 year period. This treatment was approved in Docket UE – 940947. Washington’s allocation of the revenues is determined by the allowances provided by the Jim Bridger Coal and Colstrip Coal Unit 4 generating resources.

PacifiCorp

Results of Operations - December 2008

SO2 Allowance Sales

Description	Date Booked	Ref.	Beginning of the Period		Accumulated Amortization	End Unamort Balance	Current Period Amortization	Unrealized Gain	Realized Gain	D.I.T. Expense	Accumulated	
			Dec-08	Dec-07							Dec-07	Dec-08
			Sales To Date	Amortization		Balance	12 Months Ended	SCHIMAT	SCHIMDT	12 Months Ended	Income Tax	Income Tax
			Dec-08	Dec-08		Dec-07	12 Months Ended	12 Months Ended	12 Months Ended	12 Months Ended	Dec-07	Dec-08
Illinois Power, Centre Financial, & Auction	Sep-94	1	9,284,419	8,871,760	412,659	618,960	0	618,960	234,895	0	391,499	156,604
EPA Auction	Dec-94	2	29,041	27,209	1,832	1,932	0	1,932	733	0	1,428	695
Canon, Emission Exchange & Auction	Apr-95	3	2,294,650	2,103,420	191,230	152,976	0	152,976	58,054	0	130,626	72,572
EPA Auction	May-95	4	25,252	2,292	2,292	1,680	0	1,680	638	0	1,507	870
Cantor Fitzgerald Brokerage	Jun-95	5	1,086,300	983,705	102,595	72,420	0	72,420	27,483	0	66,418	38,935
Cantor Fitzgerald and Enron	Jul-95	6	2,746,523	2,471,796	274,727	183,096	0	183,096	69,485	0	173,744	104,259
EPA Auction	Sep-95	7	3,674	3,200	474	240	0	240	91	0	271	180
EPA Auction	Oct-95	8	14,096	12,402	1,694	936	0	936	355	0	998	643
EPA Auction	Dec-95	9	5,374	4,710	664	360	0	360	137	0	389	252
Cantor Fitzgerald Brokerage	Feb-96	10	1,315,000	1,132,430	182,570	87,672	0	87,672	33,272	0	102,557	69,285
Enron	Mar-96	11	2,096,250	1,793,484	302,766	139,752	0	139,752	53,036	0	167,936	114,500
Cantor Fitzgerald Brokerage	Apr-96	12	268,000	227,817	40,183	17,868	0	17,868	6,781	0	22,030	15,249
EPA Auction	Jun-96	13	150,288	126,085	24,203	10,020	0	10,020	3,803	0	12,988	9,165
Cantor Fitzgerald & EPA Auction	Jul-96	14	1,265,449	1,054,500	210,949	84,360	0	84,360	32,015	0	112,070	80,655
EPA Auction	Aug-96	15	3,308	2,682	626	216	0	216	82	0	320	238
Enron	Sep-96	16	1,600,000	1,315,572	284,428	106,668	0	106,668	40,481	0	149,421	107,940
Clean Air Can. Mktg Settlement & Auction	Dec-96	17	(827,450)	(747,185)	(80,265)	(61,836)	0	(61,836)	(23,467)	0	(91,877)	(68,111)
Cantor Fitzgerald and Enron	Feb-97	18	6,083,388	4,832,971	1,250,417	405,564	0	405,564	153,912	0	628,445	474,533
Enron	Apr-97	19	1,580,800	1,244,607	344,193	105,924	0	105,924	40,198	0	170,819	130,621
AG Trading Corporation	May-97	20	1,100,000	855,540	244,460	73,332	0	73,332	27,829	0	120,602	92,773
Duke Energy & AIG Trading Corp.	Jun-97	21	2,182,250	1,685,236	497,014	145,488	0	145,488	55,213	0	243,830	188,617
Enron & AIG Trading Corp.	Jul-97	22	1,175,500	901,278	274,222	78,372	0	78,372	29,742	0	133,809	104,067
Virginia Electric, Power & EPA Auction	Sep-97	23	2,070,215	1,564,136	506,079	138,012	0	138,012	52,376	0	244,433	192,057
Enron	Oct-97	24	(225,898)	(169,425)	(56,473)	(15,060)	0	(15,060)	(5,715)	0	(27,147)	(21,432)
Enron & AIG Trading Corp.	Nov-97	25	2,852,500	2,123,498	729,002	190,164	0	190,164	72,167	0	348,823	276,656
AIG Trading Corporation	Dec-97	26	3,500,000	2,586,052	913,948	233,328	0	233,328	89,548	0	435,391	346,843
PSERB	Jan-98	27	1,165,289	854,568	310,721	77,688	0	77,688	29,483	0	147,401	117,919
Enron	Feb-98	28	945,000	687,750	257,250	63,000	0	63,000	23,909	0	121,535	97,626
Sempra & Cantor Fitzgerald	Mar-98	29	2,875,000	2,076,360	798,640	191,664	0	191,664	72,236	0	375,820	303,084
Sempra, AFS, LSB&E, & Cantor Fitzgerald	Apr-98	30	6,262,308	4,489,039	1,774,269	417,892	0	417,892	158,438	0	831,773	673,335

PacifiCorp
 Results of Operations - December 2008
 SO2 Allowance Sales

Description	Data Booked	Ref.	Beginning of the Period		Accumulated Amortization	End Unamort Balance	Current Period Amortization	Bog Unamort Balance	Unrealized Gain SCHMAT	Realized Gain SCHMDT	D.L.T. Expense	Accumulated	
			Ending of the Period	Dec-08								Dec-07	Dec-07	Dec-08
EPA Auction	May-98	31	271,483	193,024	78,459	18,096	96,555	0	18,096	6,867	29,775	36,643	29,775
EPA Auction	Jul-98	32	5,701	4,032	1,669	384	2,053	0	384	146	633	779	633
EPA Auction	Aug-98	33	4,049	2,750	1,299	264	1,563	0	264	100	493	593	493
EPA Auction	Jun-99	34	426,713	272,665	154,048	28,452	182,500	0	28,452	10,798	58,461	69,259	58,461
EPA Auction	Jun-99	35	7,655	4,902	2,753	516	3,269	0	516	196	1,045	1,241	1,045
EPA Auction	Aug-99	36	27,204	17,063	10,141	1,812	11,953	0	1,812	688	3,849	4,536	3,849
EPA Auction	Sep-99	37	1,743	1,120	623	120	743	0	120	46	236	282	236
EPA Auction	Jun-00	38	498,302	295,104	213,198	33,216	246,414	0	33,216	12,605	80,909	93,514	80,909
Koch Carbon	Aug-00	39	2,202,000	1,235,533	966,467	146,796	1,113,263	0	146,796	55,709	366,774	422,483	366,774
PERG	Sep-00	40	2,869,500	1,260,800	1,088,700	151,296	1,159,996	0	151,296	57,417	383,802	440,218	383,802
AEP #1, Greys Harbor, and Colstrip	Oct-00	41	2,341,624	1,287,891	1,053,733	156,108	1,209,841	0	156,108	59,243	399,892	459,135	399,892
AEP #2, Snohomish	Nov-00	42	2,178,932	1,186,290	992,642	145,260	1,137,902	0	145,260	55,126	376,708	431,834	376,708
Tacoma, Seattle, Avista, RGE, Aquila Src. Co, Hayden	Dec-00	43	1,329,249	716,345	612,904	88,620	701,524	0	88,620	33,631	232,597	266,228	232,597
APS, AEP and Dynegy	Jan-01	44	5,055,500	2,701,632	2,263,868	337,704	2,703,572	0	337,704	128,159	897,988	1,025,247	897,988
Coral Energy, Panda Brandywine	Mar-01	45	2,400	1,222	1,178	156	1,334	0	156	59	447	506	447
EPA Auction	May-01	46	602,638	308,016	294,622	40,176	334,798	0	40,176	15,247	111,809	127,056	111,809
EPA Auction	Jun-01	47	32,161	16,289	15,872	2,148	18,020	0	2,148	815	6,023	6,839	6,023
EPA Auction and Kern River-NOx	Jul-01	48	43,171	21,600	21,571	2,880	24,451	0	2,880	1,083	8,186	9,279	8,186
Emon Write-Off	Dec-01	49	(2,111,250)	(996,965)	(1,114,285)	(140,748)	(1,255,033)	0	(140,748)	(53,414)	4,451	4,451	4,451
EPA Auction - Yampa	May-02	50	10,485	4,640	5,845	696	5,541	0	696	264	2,218	2,482	2,218
EPA Auction	Jun-02	51	519,013	227,757	291,256	34,596	325,852	0	34,596	13,129	110,532	123,661	110,532
EPA Auction - APS	Jul-02	52	28,130	12,168	15,962	1,872	17,834	0	1,872	710	6,658	6,768	6,658
EPA Auction - Hayden	Nov-02	53	9,132	3,774	5,358	612	5,970	0	612	232	2,033	2,266	2,033
EPA Auction-APS, Tri-State/Colstrip	Jul-03	54	575,605	211,068	364,537	38,376	402,913	0	38,376	14,564	138,346	152,910	138,346
EPA Auction - Hayden	Oct-03	55	9,431	3,276	6,155	624	6,779	0	624	237	2,136	2,273	2,136
EPA Auction	May-04	56	827,812	257,544	570,268	55,188	625,456	0	55,188	20,944	216,423	237,367	216,423
EPA Auction - APS/Colstrip/Yampa/Hayden	Jun-04	57	80,369	24,530	55,839	5,352	61,191	0	5,352	2,031	21,191	23,223	21,191
EPA Auction	May-05	58	2,065,357	504,856	1,560,501	137,688	1,698,189	0	137,688	52,454	592,226	644,680	592,226
EPA Auction	Jun-05	59	200,914	47,988	152,926	13,392	166,318	0	13,392	5,082	58,037	63,119	58,037
JP Morgan Sale	Dec-05	60	13,958,500	2,869,239	11,089,261	930,564	12,019,825	0	930,564	353,158	4,208,485	4,561,644	4,208,485

PacifiCorp
Results of Operations - December 2008
SO2 Allowance Sales

Date Booked	Ref.	Beginning of the Period		Accumulated Amortization	End Unamort Balance	Current Period Amortization	Beg Unamort Balance	Unrealized Gain SCHMAT	Realized Gain SCHMDT	D.L.T. Expense	Accumulated	
		Ending of the Period	Dec-08								Dec-07	Deferred Income Tax
JP Morgan Sale	61	12,995,000	2,526,790	10,468,210	866,378	11,334,538	0	866,378	328,780	4,301,571	3,972,790	
EPA Auction	62	2,392,408	425,312	1,967,096	159,492	2,126,588	0	159,492	60,529	807,061	746,533	
EPA Auction	63	232,244	39,990	192,254	15,480	207,734	0	15,480	5,875	78,837	72,962	
Saracen Energy	64	2,322,500	283,866	2,038,634	154,836	2,193,470	0	154,836	58,762	832,444	773,682	
EPA Auction / Louis Dreyfus	65	3,727,548	434,889	3,292,659	248,508	3,541,167	0	248,508	94,311	1,343,908	1,249,597	
Alpha Energy	66	2,897,500	321,940	2,575,560	193,164	2,768,724	0	193,164	73,308	1,050,758	977,451	
Alpha & Fortis	67	2,872,500	239,370	2,633,130	191,496	2,824,626	0	191,496	72,675	1,071,974	999,299	
Saracen / DTE Coal Services	68	2,843,450	205,361	2,638,089	189,564	2,827,653	0	189,564	71,941	1,073,123	1,001,181	
EPA Auction	69	1,192,027	59,598	1,132,429	59,598	1,192,027	0	59,598	(429,768)	0	429,768	
Scampora #1	70	149,500	2,493	147,007	2,493	149,500	0	2,493	(55,791)	0	55,791	
Various	71	1,393,500	15,484	1,378,016	15,484	1,393,500	0	15,484	(522,971)	0	522,971	
Shell, Dreyfus	72	2,154,000	11,967	2,142,033	11,967	2,154,000	0	11,967	(812,923)	0	812,923	
Totals		121,490,228	60,390,370	61,099,858	7,862,914	64,073,744	0	7,862,914	1,126,574	24,797,150	23,615,162	

Actual Sales Jan - Dec 08		SO2 credit/unamortized Balance		DIT Expense		DIT Unamort Balance	
Total	Washington Weighted % - 2008	Total Co.	WA Portion	Total	Washington Weighted % - 2008	Total Co.	WA Portion
121,490,228	7.418%	64,073,744	4,752,937	2,984,009	7.418%	24,797,150	1,839,432
4,889,027	7.418%	63,425,963	4,704,865	2,984,009	7.418%	24,546,863	1,820,666

Average of Monthly Averages		Beginning Balance		Washington Weighted % - 2008	
Total	Washington Weighted % - 2008	Jan-08	Feb-08	Mar-08	Apr-08
23,615,162	7.418%	24,797,150	24,296,577	24,046,290	24,245,876
7,862,914	7.418%	7,862,914	7,862,914	7,862,914	7,862,914

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

PacifiCorp
Results of Operations - December 2008
SO2 Emission Allowances
SAP Account 301947

Year	Month	Amount	Balance
2008	1		-
2008	2		-
2008	3		-
2008	4	(1,192,027.38)	(1,192,027.38)
2008	5		(1,192,027.38)
2008	6		(1,192,027.38)
2008	7		(1,192,027.38)
2008	8		(1,192,027.38)
2008	9		(1,192,027.38)
2008	10	(149,500.00)	(1,341,527.38)
2008	11	(1,393,500.00)	(2,735,027.38)
2008	12	(2,154,000.00)	(4,889,027.38) Ref. 3.4

	<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 Revenues:							
Reverse Booked Entry:							
Green Tag Revenues	456	PRO	(3,542,319)	CAGW	21.396%	(757,927)	3.5.1
Green Tag Revenues	456	PRO	<u>(2,609,358)</u>	SG	8.051%	<u>(210,081)</u>	3.5.1
			<u>(6,151,676)</u>			<u>(968,009)</u>	
2009 Pro Forma Sales - Wind	456	PRO	647,432	WA	Situs	647,432	3.5.1

Description of Adjustment

RES = Restating Adjustment; PRO = Proforma Adjustment

In order to help meet jurisdiction-specific renewable portfolio standards, a market for green tags or Renewable Energy Credits ("RECs") is developing where the tag or green traits of qualifying power production facilities can be detached and sold separately from the power itself. Generally, wind, solar, geothermal and some other resources qualify as renewable resources, although each state may have a different definition. The restating component of this adjustment removes actual green tag revenues booked during the historical period. The pro forma component of this adjustment adds the Washington-allocated pro forma green tag revenues for the rate effective period, 12 months ending December 2009. The pro forma revenues are based on the renewable generation output as modeled by GRID in the pro forma net power cost study.

**PacifiCorp
 Washington Results of Operations - December 2008
 Green Tag Revenues**

Description

Booked Revenues December - 2008

Location 108 (Oregon) - CAGW	\$	3,542,319	
Location 70 (Power Supply Staff SLC) - SG	\$	2,609,358	
	\$	<u>6,151,676</u>	Page 3.5

December 2009 Pro Forma

Goodnoe		266,887	Ref. 5.1.8
Leaning Juniper 1		305,473	Ref. 5.1.8
Marengo I		393,136	Ref. 5.1.8
Marengo II		187,226	Ref. 5.1.8
Total Wind Generation MWh (2)		<u>1,152,722</u>	

Oregon/California Bank Portion (CAGW factor)	78.60%
Washington Portion (CAGW factor)	21.40%

Washington MWh Available For Sale 246,641

Percent Sold 75%

Washington MWh Forecast Sales	184,980
Sales Price	\$ 3.50

WA Green Tag Revenues - Wind \$ 647,432 Page 3.5

Notes:

The MWh's for Wind Generation come from the GRID run used in the CY 2009 Net Power Costs

PacifiCorp
 Washington Results of Operations December 2008
 Revenue Correcting 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 Revenues:							
Other Electric Revenues	456	RES	(168,880)	UT	Situs	-	3.6.1
Other Electric Revenues	456	RES	168,880	CAGE	0.000%	-	3.6.1
Other Electric Revenues	456	RES	(789,433)	CAGW	21.396%	(168,910)	3.6.1
Other Electric Revenues	456	RES	789,433	CAGE	0.000%	-	3.6.1
			<u>-</u>			<u>(168,910)</u>	
Gains on Property Sales	421	RES	(473,071)	SO	7.336%	(34,704)	3.6.1
Gains on Property Sales	421	RES	473,071	OR	Situs	-	3.6.1
			<u>-</u>			<u>(34,704)</u>	

Description of Adjustment

RES = Restating Adjustment; PRO = Proforma Adjustment

This restating adjustment reflects non-recurring entries made to FERC 421 (Gains and Losses) and FERC 456 (Misc Electric Revenue), in which incorrect or no tax jurisdiction codes were assigned when entered. Per Accounting, failure to input a tax jurisdiction code would then cause FERC programming to assign the location code from the profit center, assigning in turn an incorrect allocation factor.

PacifiCorp
 Results of Operations - December 2008
 Revenue Correcting Entries
 West Control Area Method

Major Acct	Primary Account	Pri Acct Name	Alloc	GL Account	Year	Month	Profit Center	FERC Location Code	JAM Model Actuals	Allocation Adjustment	Problem	Current WCA BW Allocation	Proposed WCA BW Allocation	Transaction Relates to:
456	4562300	MISC OTHER REV	CAGW	361000	2008	5	1204	108	789,433	789,433	Tax Code issue	CAGW	CAGE	Steam Revenues
456	4562300	MISC OTHER REV	UT	301900	2008	4	1066	109	73		Tax Code issue	UT	CAGE	Oil, Gas Gravel Royalties
456	4562300	MISC OTHER REV	UT	301900	2008	5	1066	109	27		Tax Code issue	UT	CAGE	Oil, Gas Gravel Royalties
456	4562300	MISC OTHER REV	UT	301900	2008	5	1070	109	73,707	168,880	Tax Code issue	UT	CAGE	Oil, Gas Gravel Royalties
456	4562300	MISC OTHER REV	UT	301900	2008	6	1070	109	72,198		Tax Code issue	UT	CAGE	Oil, Gas Gravel Royalties
456	4562300	MISC OTHER REV	UT	301900	2008	4	1734	109	624		Tax Code issue	UT	CAGE	Oil, Gas Gravel Royalties
456	4562300	MISC OTHER REV	UT	301900	2008	7	1070	109	22,249		Tax Code issue	UT	CAGE	Oil, Gas Gravel Royalties
421	4211000	Gain on Disposition of Property	SO	554000	2008	1	1812	90	201,985		Tax Code issue	SO	OR	Property Sale Allocation
421	4211000	Gain on Disposition of Property	SO	554000	2008	3	1734	95	87,054	473,071	Tax Code issue	SO	OR	Property Sale Allocation
421	4211000	Gain on Disposition of Property	SO	554000	2008	4	1734	95	147,971		Tax Code issue	SO	OR	Property Sale Allocation
421	4211000	Gain on Disposition of Property	SO	554000	2008	11	1734	95	36,081		Tax Code issue	SO	OR	Property Sale Allocation

Ref 3.6

Summary		Current WCA BW Allocation	Proposed WCA BW Allocation
Major Acct	Transaction Relates to:		
456	Steam Revenues	CAGW	CAGE
421	Oil, Gas Gravel Royalties	UT	CAGE
	Property Sale Allocation	ISO	OR
	Total		
			789,433
			168,880
			473,071

	4.1	4.2	4.3	4.4	4.5	4.6	4.7
	Miscellaneous	Wage & Employee	Wage & Employee	MEHC Transition	Irrigation Load	Incremental	Remove Non-
Total Normalized	General Expense	Benefits - Annualization	Benefits - Pro Forma	Savings	Control Program	Generation O&M	Recurring Entries
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	797,763	-	13,334	256,887	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	117,405	-	5,793	111,612	-	-	-
12 Other Power Supply	1,597,160	(17)	6,071	116,961	-	(483,508)	1,697,489
13 Transmission	107,392	-	4,404	84,842	-	-	-
14 Distribution	518,759	-	24,848	478,698	-	-	-
15 Customer Accounting	247,358	-	12,206	235,152	-	-	-
16 Customer Service & Info	(8,297)	(1,695)	530	10,214	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	604,441	(19,233)	16,302	314,068	350,658	-	(1,375)
19 Total O&M Expenses	3,981,980	(20,945)	83,489	1,608,433	350,658	(483,508)	1,697,489
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	(1,139,909)	7,331	(29,221)	(562,952)	131,053	169,228	(594,121)
24 State	-	-	-	-	-	-	481
25 Deferred Income Taxes	(275,181)	-	-	-	(275,181)	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	2,566,890	(13,614)	54,268	1,045,481	206,530	(314,280)	1,103,368
29							
30 Operating Rev For Return:	(2,566,890)	13,614	(54,268)	(1,045,481)	(206,530)	314,280	(1,103,368)
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	(408,148)	-	-	-	(408,148)	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	(408,148)	-	-	-	(408,148)	-	-
56							
57 Total Rate Base:	(408,148)	-	-	-	(408,148)	-	-
58							
59							
60 Estimated ROE impact	-0.763%	0.004%	-0.016%	-0.312%	-0.058%	0.094%	-0.330%
61 Estimated Price Change	4,095,282	(22,007)	87,721	1,689,956	279,907	(508,015)	1,783,527
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	(3,981,980)	20,945	(83,489)	(1,608,433)	(350,658)	483,508	(1,697,489)
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	(31,104)	-	-	-	(31,104)	-	-
71 Schedule "M" Deductions	(756,200)	-	-	-	(756,200)	-	-
72 Income Before Tax	(3,256,884)	20,945	(83,489)	(1,608,433)	374,438	483,508	(1,697,489)
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	(3,256,884)	20,945	(83,489)	(1,608,433)	374,438	483,508	(1,697,489)
77							
78 Federal Income Taxes	(1,139,909)	7,331	(29,221)	(562,952)	131,053	169,228	(594,121)

	4.8	4.9	4.10	4.11	4.12	4.13	4.14	0
	Affiliate Management Fee Adj. (MEHC)	Preliminary Plant Expense	Advertising Campaign	Compliance Department	WECC Fees	A&G Cost Commitment (MEHC)	Generation Overhaul Expense	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	-	-	-	-	-	-	527,542	-
10 Nuclear Production	-	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-	-
12 Other Power Supply	-	(32,626)	-	-	-	-	292,789	-
13 Transmission	-	-	-	18,146	-	-	-	-
14 Distribution	-	-	-	15,213	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	(17,346)	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-	-
18 Administrative & General	(101,207)	-	-	(6,200)	51,429	-	-	-
19 Total O&M Expenses	(101,207)	(32,626)	(17,346)	27,158	51,429	-	820,332	-
20 Depreciation	-	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-	-
23 Income Taxes: Federal	35,423	11,419	6,071	(9,505)	(18,000)	-	(287,116)	-
24 State	-	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-	-
28 Total Operating Expenses:	(65,785)	(21,207)	(11,275)	17,653	33,429	-	533,216	-
29								
30 Operating Rev For Return:	65,785	21,207	11,275	(17,653)	(33,429)	-	(533,216)	-
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	0.020%	0.006%	0.003%	-0.005%	-0.010%	0.000%	-0.159%	0.000%
61 Estimated Price Change	(106,337)	(34,279)	(18,226)	28,535	54,036	-	861,910	-
62								
63								
64 TAX CALCULATION:								
65								
66 Operating Revenue	101,207	32,626	17,346	(27,158)	(51,429)	-	(820,332)	-
67 Other Deductions	-	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-	-
72 Income Before Tax	101,207	32,626	17,346	(27,158)	(51,429)	-	(820,332)	-
73								
74 State Income Taxes	-	-	-	-	-	-	-	-
75								
76 Taxable Income	101,207	32,626	17,346	(27,158)	(51,429)	-	(820,332)	-
77								
78 Federal Income Taxes	35,423	11,419	6,071	(9,505)	(18,000)	-	(287,116)	-

	4.1	4.2	4.3	4.4	4.5	4.6	4.7
	Miscellaneous	Wage & Employee	Wage & Employee	MEHC Transition	Irrigation Load	Incremental	Remove Non-
Total Normalized	General Expense	Benefits - Annualization	Benefits - Pro Forma	Savings	Control Program	Generation O&M	Recurring Entries
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	540,877	-	13,334	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	5,793	-	5,793	-	-	-	-
12 Other Power Supply	(217,290)	(17)	6,071	-	(483,508)	-	-
13 Transmission	4,404	-	4,404	-	-	-	-
14 Distribution	24,848	-	24,848	-	-	-	-
15 Customer Accounting	12,206	-	12,206	-	-	-	-
16 Customer Service & Info	(18,511)	(1,695)	530	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	245,144	(19,233)	16,302	350,658	-	-	(1,375)
19 Total O&M Expenses	597,470	(20,945)	83,489	350,658	(483,508)	-	(1,375)
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	44,669	7,331	(29,221)	131,053	169,228	-	481
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	(275,181)	-	-	(275,181)	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	366,958	(13,614)	54,268	206,530	(314,280)	-	(894)
29							
30 Operating Rev For Return:	(366,958)	13,614	(54,268)	(206,530)	314,280	-	894
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	(408,148)	-	-	(408,148)	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	(408,148)	-	-	(408,148)	-	-	-
56							
57 Total Rate Base:	(408,148)	-	-	(408,148)	-	-	-
58							
59							
60 Estimated ROE impact	-0.106%	0.004%	-0.016%	0.000%	-0.058%	0.094%	0.000%
61 Estimated Price Change	539,228	(22,007)	87,721	-	279,907	(508,015)	(1,445)
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	(597,470)	20,945	(83,489)	-	(350,658)	483,508	1,375
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	(31,104)	-	-	-	(31,104)	-	-
71 Schedule "M" Deductions	(756,200)	-	-	-	(756,200)	-	-
72 Income Before Tax	127,626	20,945	(83,489)	-	374,438	483,508	1,375
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	127,626	20,945	(83,489)	-	374,438	483,508	1,375
77							
78 Federal Income Taxes	44,669	7,331	(29,221)	-	131,053	169,228	481

	4.8	4.9	4.10	4.11	4.12	4.13	4.14	0
	Affiliate Management Fee Adj. (MEHC)	Preliminary Plant Expense	Advertising Campaign	Compliance Department	WECC Fees	A&G Cost Commitment (MEHC)	Generation Overhaul Expense	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	-	-	-	-	-	-	527,542	-
10 Nuclear Production	-	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-	-
12 Other Power Supply	-	(32,626)	-	-	-	-	292,789	-
13 Transmission	-	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	(17,346)	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-	-
18 Administrative & General	(101,207)	-	-	-	-	-	-	-
19 Total O&M Expenses	(101,207)	(32,626)	(17,346)	-	-	-	820,332	-
20 Depreciation	-	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-	-
23 Income Taxes: Federal	35,423	11,419	6,071	-	-	-	(287,116)	-
24 State	-	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-	-
28 Total Operating Expenses:	(65,785)	(21,207)	(11,275)	-	-	-	533,216	-
29								
30 Operating Rev For Return:	65,785	21,207	11,275	-	-	-	(533,216)	-
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	0.020%	0.006%	0.003%	0.000%	0.000%	0.000%	-0.159%	0.000%
61 Estimated Price Change	(106,337)	(34,279)	(18,226)	-	-	-	861,910	-
62								
63								
64 TAX CALCULATION:								
65								
66 Operating Revenue	101,207	32,626	17,346	-	-	-	(820,332)	-
67 Other Deductions	-	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-	-
72 Income Before Tax	101,207	32,626	17,346	-	-	-	(820,332)	-
73								
74 State Income Taxes	-	-	-	-	-	-	-	-
75								
76 Taxable Income	101,207	32,626	17,346	-	-	-	(820,332)	-
77								
78 Federal Income Taxes	35,423	11,419	6,071	-	-	-	(287,116)	-

	4.1	4.2	4.3	4.4	4.5	4.6	4.7
	Miscellaneous General Expense	Wage & Employee Benefits - Annualization	Wage & Employee Benefits - Pro Forma	MEHC Transition Savings	Irrigation Load Control Program	Incremental Generation O&M	Remove Non- Recurring Entries
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	256,887	-	256,887	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	111,612	-	111,612	-	-	-	-
12 Other Power Supply	1,814,450	-	116,961	-	-	1,697,489	-
13 Transmission	102,988	-	84,842	-	-	-	-
14 Distribution	493,911	-	478,698	-	-	-	-
15 Customer Accounting	235,152	-	235,152	-	-	-	-
16 Customer Service & Info	10,214	-	10,214	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	359,297	-	314,068	-	-	-	-
19 Total O&M Expenses	3,384,510	-	1,608,433	-	-	1,697,489	-
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	(1,184,578)	-	(562,952)	-	-	(594,121)	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	2,199,931	-	1,045,481	-	-	1,103,368	-
29							
30 Operating Rev For Return:	(2,199,931)	-	(1,045,481)	-	-	(1,103,368)	-
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	-0.570%	0.000%	0.000%	-0.271%	0.000%	0.000%	-0.286%
61 Estimated Price Change	3,556,054	-	-	1,689,956	-	-	1,783,527
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	(3,384,510)	-	(1,608,433)	-	-	(1,697,489)	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	(3,384,510)	-	(1,608,433)	-	-	(1,697,489)	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	(3,384,510)	-	(1,608,433)	-	-	(1,697,489)	-
77							
78 Federal Income Taxes	(1,184,578)	-	(562,952)	-	-	(594,121)	-

	4.8	4.9	4.10	4.11	4.12	4.13	4.14	0
	Affiliate Management Fee Adj. (MEHC)	Preliminary Plant Expense	Advertising Campaign	Compliance Department	WECC Fees	A&G Cost Commitment (MEHC)	Generation Overhaul Expense	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	-	-	-	18,146	-	-	-	-
14 Distribution	-	-	-	15,213	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	(6,200)	51,429	-	-	-
19 Total O&M Expenses	-	-	-	27,158	51,429	-	-	-
20 Depreciation	-	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-	-
23 Income Taxes: Federal	-	-	-	(9,505)	(18,000)	-	-	-
24 State	-	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-	-
28 Total Operating Expenses:	-	-	-	17,653	33,429	-	-	-
29								
30 Operating Rev For Return	-	-	-	(17,653)	(33,429)	-	-	-
31								
32 Rate Base:								
33 Electric Plant In Service	-	-	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-	-
44 Total Electric Plant.	-	-	-	-	-	-	-	-
45								
46 Deductions:								
47 Accum Prov For Deprec	-	-	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-	-
49 Accum Def Income Tax	-	-	-	-	-	-	-	-
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%	-0.005%	-0.009%	0.000%	0.000%	0.000%
61 Estimated Price Change	-	-	-	28,535	54,036	-	-	-
62								
63								
64 TAX CALCULATION:								
65								
66 Operating Revenue	-	-	-	(27,158)	(51,429)	-	-	-
67 Other Deductions	-	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-	-
72 Income Before Tax	-	-	-	(27,158)	(51,429)	-	-	-
73								
74 State Income Taxes	-	-	-	-	-	-	-	-
75								
76 Taxable Income	-	-	-	(27,158)	(51,429)	-	-	-
77								
78 Federal Income Taxes	-	-	-	(9,505)	(18,000)	-	-	-

	<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 Expenses	557	RES	(209)	SG	8.051%	(17)	
Advertising Expense	909	RES	(23,790)	CN	7.126%	(1,695)	
Administrative & Gen Salaries	920	RES	(11,477)	SO	7.336%	(842)	
Office Supplies & Exp	921	RES	(12,561)	SO	7.336%	(921)	
Outside Services Employed	923	RES	(235,317)	SO	7.336%	(17,263)	
Miscellaneous General Expense	930	RES	(6,500)	UT	Situs	-	
Miscellaneous General Expense	930	RES	(2,825)	SO	7.336%	(207)	
Total Miscellaneous General Expense Removal			<u>(292,678)</u>			<u>(20,945)</u>	4.1.1

Description of Adjustment

RES = Restating Adjustment; PRO = Proforma Adjustment

This adjustment removes from results of operations certain miscellaneous expenses that should have been charged to non-regulated accounts.

PacifiCorp
Results of Operations - December 2008
Miscellaneous General Expense

Description	FERC	Factor	Amt to Exclude
FERC 557 - Other Expenses			
Charitable Donations & Sponsorships	557	SG	209
			<u>209</u>
FERC 909 - Informational & Instructional Adv			
Blue Sky	909	CN	2,579
Charitable Donations & Sponsorships	909	CN	21,211
			<u>23,790</u>
FERC 920 - Administrative and General			
Non-recoverable Administrative Costs	920	SO	11,477
FERC 921 - Office Supplies & Expenses			
Charitable Donations and Sponsorships	921	SO	5,135
Employee Expenses	921	SO	(4,417)
Legislative & Lobbyist	921	SO	8,258
Misc Expense	921	SO	3,585
			<u>12,561</u>
FERC 923 - Outside Services			
Blue Sky	923	SO	1,151
Charitable Donations	923	SO	746
Grid West	923	SO	750
Scottish Power	923	SO	19,024
Sublease Tenant Improvement	923	SO	213,647
			<u>235,317</u>
FERC 930 - Misc General Expense			
Charitable Donations	930	SO	9,325
			<u>9,325</u>
TOTAL MISC GENERAL EXPENSE TO BE REMOVED			<u><u>292,678</u></u>

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
Adjustment to Expense							
Steam Operations	500	RES	222	CAEE	0.000%	-	
Steam Operations	500	RES	178,383	CAGE	0.000%	-	
Steam Operations	500	RES	5	CAGW	21.396%	1	
Steam Operations	500	RES	31,551	JBG	20.493%	6,466	
Steam Operations	500	RES	(2)	SG	8.051%	(0)	
Fuel Related - Non-NPC	501	RES	5,981	CAEE	0.000%	-	
Fuel Related - Non-NPC	501	RES	(3,828)	JBE	20.467%	(783)	
Fuel Related - Non-NPC	501	RES	185	SE	7.559%	14	
Steam Maintenance	512	RES	61,005	CAGE	0.000%	-	
Steam Maintenance	512	RES	(32)	CAGW	21.396%	(7)	
Steam Maintenance	512	RES	37,298	JBG	20.493%	7,643	
Hydro Operations	535	RES	18,978	CAGE	0.000%	-	
Hydro Operations	535	RES	22,412	CAGW	21.396%	4,795	
Hydro Maintenance	545	RES	1,956	CAGE	0.000%	-	
Hydro Maintenance	545	RES	4,665	CAGW	21.396%	998	
Other Operations	546	RES	15,132	CAGE	0.000%	-	
Other Operations	546	RES	2,003	CAGW	21.396%	428	
Other Operations	546	RES	928	SG	8.051%	75	
Other Maintenance	553	RES	5,680	CAGE	0.000%	-	
Other Expenses	553	RES	470	CAGW	21.396%	101	
Other Expenses	557	RES	27,790	CAGE	0.000%	-	
Other Expenses	557	RES	4,473	JBG	20.493%	917	
Transmission Operations	557	RES	56,522	SG	8.051%	4,551	
Transmission Operations	560	RES	2,796	CAGE	0.000%	-	
Transmission Operations	560	RES	1,139	CAGW	21.396%	244	
Transmission Operations	560	RES	(230)	JBG	20.493%	(47)	
Transmission Maintenance	560	RES	31,039	SG	8.051%	2,499	
Transmission Maintenance	571	RES	15,422	CAGE	0.000%	-	
Transmission Maintenance	571	RES	5,534	CAGW	21.396%	1,184	
Transmission Maintenance	571	RES	12	JBG	20.493%	2	
Distribution Operations	571	RES	6,480	SG	8.051%	522	
Distribution Operations	580	RES	59,221	WA	Situs	4,962	
Distribution Maintenance	580	RES	133,915	SNPD	6.770%	9,067	
Distribution Maintenance	593	RES	119,913	WA	Situs	8,585	
Customer Accounts	593	RES	32,997	SNPD	6.770%	2,234	
Customer Accounts	903	RES	91,085	CN	7.126%	6,491	
Customer Services	903	RES	61,681	WA	Situs	5,716	
Customer Services	908	RES	7,440	CN	7.126%	530	
Customer Services	908	RES	69	OTHER	0.000%	-	
Administrative & General	920	RES	10,124	WA	Situs	-	
Administrative & General	920	RES	8,583	WA	Situs	1,529	
Administrative & General	920	RES	201,378	SO	7.336%	14,773	
			<u>1,260,377</u>			<u>83,489</u>	

Description of Adjustment:

RES = Restating Adjustment; PRO = Proforma 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 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	4,286	CAEE	0.000%	-	
Steam Operations	500	PRO	3,436,589	CAGE	0.000%	-	
Steam Operations	500	PRO	102	CAGW	21.396%	22	
Steam Operations	500	PRO	607,845	JBG	20.493%	124,567	
Steam Operations	500	PRO	(31)	SG	8.051%	(2)	
Fuel Related - Non-NPC	501	PRO	115,222	CAEE	0.000%	-	
Fuel Related - Non-NPC	501	PRO	(73,739)	JBE	20.467%	(15,092)	
Fuel Related - Non-NPC	501	PRO	3,557	SE	7.559%	269	
Steam Maintenance	512	PRO	1,175,273	CAGE	0.000%	-	
Steam Maintenance	512	PRO	(611)	CAGW	21.396%	(131)	
Steam Maintenance	512	PRO	718,547	JBG	20.493%	147,254	
Hydro Operations	535	PRO	365,624	CAGE	0.000%	-	
Hydro Operations	535	PRO	431,770	CAGW	21.396%	92,383	
Hydro Maintenance	545	PRO	37,679	CAGE	0.000%	-	
Hydro Maintenance	545	PRO	89,868	CAGW	21.396%	19,229	
Other Operations	546	PRO	291,525	CAGE	0.000%	-	
Other Operations	546	PRO	38,580	CAGW	21.396%	8,255	
Other Operations	546	PRO	17,887	SG	8.051%	1,440	
Other Maintenance	553	PRO	109,419	CAGE	0.000%	-	
Other Expenses	553	PRO	9,052	CAGW	21.396%	1,937	
Other Expenses	557	PRO	535,375	CAGE	0.000%	-	
Other Expenses	557	PRO	86,176	JBG	20.493%	17,660	
Transmission Operations	557	PRO	1,088,910	SG	8.051%	87,669	
Transmission Operations	560	PRO	53,865	CAGE	0.000%	-	
Transmission Operations	560	PRO	21,943	CAGW	21.396%	4,695	
Transmission Operations	560	PRO	(4,422)	JBG	20.493%	(906)	
Transmission Maintenance	560	PRO	597,976	SG	8.051%	48,143	
Transmission Maintenance	571	PRO	297,114	CAGE	0.000%	-	
Transmission Maintenance	571	PRO	106,618	CAGW	21.396%	22,812	
Transmission Maintenance	571	PRO	229	JBG	20.493%	47	
Distribution Operations	571	PRO	124,834	SG	8.051%	10,050	
Distribution Operations	580	PRO	1,140,900	WA	Situs	95,593	
Distribution Maintenance	580	PRO	2,579,909	SNPD	6.770%	174,670	
Distribution Maintenance	593	PRO	2,310,153	WA	Situs	165,395	
Customer Accounts	593	PRO	635,702	SNPD	6.770%	43,040	
Customer Accounts	903	PRO	1,754,775	CN	7.126%	125,041	
Customer Services	903	PRO	1,188,293	WA	Situs	110,111	
Customer Services	908	PRO	143,341	CN	7.126%	10,214	
Customer Services	908	PRO	1,334	OTHER	0.000%	-	
Administrative & General	908	PRO	195,046	WA	Situs	-	
Administrative & General	920	PRO	165,351	WA	Situs	29,463	
Administrative & General	920	PRO	3,879,595	SO	7.336%	284,605	
			<u>24,281,459</u>			<u>1,608,433</u>	

Description of Adjustment

RES = Restating Adjustment; PRO = Proforma 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 through December 2009. See page 4.3.1 for more information on how this adjustment was calculated.

PacifiCorp
Results of Operations December 2008
Wage and Employee Benefit Adjustment

The unadjusted, annualized (12 months ended December 2008), and pro forma period (12 months ended December 2009) labor expenses are summarized on page 4.3.2. The following is an explanation of the procedures used to develop the proforma labor expenses.

1. Actual December 2008 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 2008 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 2008 regular time, overtime, and premium pay expenses were then escalated prospectively by labor group to June 2009 (see page 4.3.4). Union costs were escalated using the contractual rates found on page 4.3.5. Non-union costs were escalated using the budgeted increases.
4. Non-union incentive payments were escalated at the non-union rate. Union employees do not participate in the Company's annual incentive program; instead, they receive annual increases to their wages that are reflected in the escalation described above.
5. Pro forma December 2009 pension and employee benefit expenses were based on the 2009 budget. 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 2008
Wage and Employee Benefit Adjustment

Account	Description	12 Months Ended December 2008	Annualized		Proforma		Ref.
			12 Months Ended December 2008	Adjustment	12 Months Ended December 2009	Adjustment	
5001XX	Regular Ordinary Time	405,771,165	407,198,260	1,427,095	418,103,463	10,905,203	4.3.3
5002XX	Overtime	59,441,768	59,650,824	209,056	61,248,337	1,597,513	4.3.3
5003XX	Premium Pay	5,313,050	5,331,736	18,686	5,474,526	142,790	4.3.3
	Subtotal for Escalation	470,525,983	472,180,820	1,654,837	484,826,326	12,645,505	4.3.3
500110	Secondary Labor Adjustment	836,194	839,135	2,941	861,608	22,473	4.3.6
5005XX	Unused Leave Accrual	1,980,923	1,987,889	6,967	2,041,127	53,238	4.3.6
500600	Temporary/Contract Labor	2,122	2,122	-	2,122	-	
500700	Severance/Redundancy (1)	(1,852,005)	(1,852,005)	-	(1,852,005)	-	
500850	Other Salary/Labor Costs	6,038,594	6,038,594	-	6,038,594	-	
50109X	JO Cutbacks	(1,288,172)	(1,292,703)	(4,530)	(1,327,323)	(34,620)	4.3.6
	Subtotal Bare Labor	476,243,638	477,903,853	1,660,215	490,590,449	12,686,596	
500400	Bonus	1,535,130	1,535,130	-	1,588,859	53,730	4.3.6
500410	Annual Incentive	31,142,229	31,142,229	-	32,067,866	925,637	4.3.6
	Total Incentive	32,677,359	32,677,359	-	33,656,725	979,367	
500250	Overtime Meals	946,235	946,235	-	946,235	-	
501103	Joint Owner Pension Payment	121,481	121,481	-	121,481	-	
501325	Physical Exam	864	864	-	864	-	
502300	Education Assistance	331,163	331,163	-	331,163	-	
580899	Mining Salary/Benefit Credit	(245,082)	(245,082)	-	(245,082)	-	
	Total Other Labor	1,154,661	1,154,661	-	1,154,661	-	
	Subtotal Labor and Incentive	510,075,658	511,735,873	1,660,215	525,401,836	13,665,963	
50110X	Pensions	33,014,964	33,014,964	-	32,605,751	(409,212)	
501115	SERP Plan	3,367,024	3,367,024	-	3,500,000	132,976	4.3.7
50115X	Post Retirement Benefits - FAS 106	21,581,023	21,581,023	-	16,899,200	(4,681,823)	4.3.7
501160	Post Employment Benefits - FAS 112	5,073,226	5,073,226	-	6,308,913	1,235,688	4.3.7
	Total Pensions	63,036,237	63,036,237	-	59,313,865	(3,722,372)	4.3.7
501102	Pension Administration	338,567	338,567	-	778,621	440,054	4.3.7
50112X	Medical	49,729,886	49,729,886	-	53,104,691	3,374,805	4.3.7
501175	Dental	2,098,926	2,098,926	-	2,113,488	14,562	4.3.7
501200	Vision	194,626	194,626	-	287,694	93,068	4.3.7
50122X	Life	995,965	995,965	-	1,055,514	59,549	4.3.7
501250	Stock/401(k)/ESOP	23,751,629	23,751,629	-	41,404,299	17,652,670	4.3.7
501251	401(k) Administration	(77,322)	(77,322)	-	390,498	467,820	4.3.7
501275	Accidental Death & Disability	94,743	94,743	-	64,689	(30,054)	4.3.7
501300	Long-Term Disability	3,313,324	3,313,324	-	3,139,896	(173,428)	4.3.7
5016XX	Worker's Compensation	1,606,948	1,606,948	-	3,404,858	1,797,910	4.3.7
502900	Other Salary Overhead	1,731,523	1,731,523	-	1,372,852	(358,671)	4.3.7
	Total Benefits	83,778,815	83,778,815	-	107,117,099	23,338,285	4.3.7
	Subtotal Pensions and Benefits	146,815,051	146,815,051	-	166,430,964	19,615,913	4.3.7
580500	Payroll Tax Expense	34,359,520	34,477,533	118,013	35,453,621	976,087	4.3.8
580700	Payroll Tax Expense-Unemployment	3,069,257	3,069,257	-	3,069,257	-	
	Total Payroll Taxes	37,428,777	37,546,790	118,013	38,522,877	976,087	
	Total Labor	694,319,486	696,097,714	1,778,228	730,355,677	34,257,963	4.3.9
	Non-Utility and Capitalized Labor	202,197,690	202,715,540	517,850	212,692,044	9,976,504	4.3.9
	Total Utility Labor	492,121,797	493,382,174	1,260,377	517,663,634	24,281,459	4.3.9

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Notes:

- (1) No adjustment is made to severance because it is covered in the MEHC Transition Adjustment
(2) Pension Curtailment Gain and Pension and Postretirement Measurement Date Change effects have been removed. These are covered in the Curtailment Gain and Measurement Date Change Adjustment.

Acct	Account Desc.	Jan-08	Feb-08	Mar-08	Apr-08	May-08	Jun-08	Jul-08	Aug-08	Sep-08	Oct-08	Nov-08	Dec-08	Total
5001XX	Reg/Ordinary Time	34,845	32,725	32,002	34,066	34,013	32,893	35,944	32,148	33,803	35,894	31,827	35,405	405,771
5002XX	Overtime	6,022	4,887	3,555	4,833	5,160	4,168	4,800	4,721	4,604	5,619	4,075	6,997	59,442
5003XX	Premium Pay	416	502	300	388	569	443	489	541	423	476	345	421	5,313
Grand Total		41,284	38,113	35,856	39,287	39,749	37,503	41,234	37,610	38,831	41,989	36,247	42,823	470,526

Ref. 4.3.2
 Ref. 4.3.2
 Ref. 4.3.2

Group Code	Labor Group	Jan-08	Feb-08	Mar-08	Apr-08	May-08	Jun-08	Jul-08	Aug-08	Sep-08	Oct-08	Nov-08	Dec-08	Total
2	Officer/Exempt	14,638	14,049	13,724	14,089	15,124	13,255	15,116	13,812	13,957	15,830	13,250	15,161	172,005
3	IBEW 125	3,853	3,026	2,732	3,106	3,169	3,124	3,381	3,073	3,280	3,451	2,922	4,001	39,117
4	IBEW 659	4,747	3,878	3,103	3,602	3,393	3,469	3,444	3,452	3,699	3,704	3,397	4,951	45,237
5	UWUA 197	224	183	146	174	157	165	189	179	188	159	161	202	2,248
6	UWUA 127 Wyoming	3,659	3,324	3,519	4,117	4,193	3,644	3,924	3,472	3,763	4,277	3,631	4,144	45,708
9	IBEW 415 (Laramie 57)	41	29	37	37	57	44	53	46	45	64	38	60	544
11	IBEW 57 PD	8,465	8,127	7,391	8,333	8,439	8,400	9,072	8,371	8,454	8,506	7,666	8,319	99,543
12	IBEW 57 PS	3,746	3,702	3,463	4,041	3,455	3,656	3,885	3,887	3,885	3,423	3,959	3,423	44,286
13	PCCC Non-Exempt	665	663	599	634	598	639	664	622	652	718	622	710	7,786
15	IBEW 57 CT	326	273	344	271	260	287	245	246	246	336	269	246	3,340
19	Non-Exempt	881	861	804	883	904	820	873	860	860	1,060	868	957	10,712
Grand Total		41,284	38,113	35,856	39,287	39,749	37,503	41,234	37,610	38,831	41,989	36,247	42,823	470,526

Group Code	Labor Group	Jan-08	Feb-08	Mar-08	Apr-08	May-08	Jun-08	Jul-08	Aug-08	Sep-08	Oct-08	Nov-08	Dec-08
2	Officer/Exempt	3.50%											
3	IBEW 125		2.65%										
4	IBEW 659		2.50%										
5	UWUA 197		3.00%										
6	UWUA 127 Wyoming							3.00%					
9	IBEW 415 (Laramie 57)												
11	IBEW 57 PD		3.00%										
12	IBEW 57 PS		3.00%										
13	PCCC Non-Exempt												
15	IBEW 57 - CT												
19	Non-Exempt						3.00%						

Group Code	Labor Group	Jan-08	Feb-08	Mar-08	Apr-08	May-08	Jun-08	Jul-08	Aug-08	Sep-08	Oct-08	Nov-08	Dec-08	Total
2	Officer/Exempt	14,638	14,049	13,724	14,089	15,124	13,255	15,116	13,812	13,957	15,830	13,250	15,161	172,005
3	IBEW 125	3,853	3,026	2,732	3,106	3,169	3,124	3,381	3,073	3,280	3,451	2,922	4,001	39,117
4	IBEW 659	4,747	3,878	3,103	3,602	3,393	3,469	3,444	3,452	3,699	3,704	3,397	4,951	45,237
5	UWUA 197	224	183	146	174	157	165	189	179	188	159	161	202	2,248
6	UWUA 127 Wyoming	3,610	3,455	3,653	4,241	4,319	3,754	4,042	3,576	3,676	4,277	3,651	4,144	46,718
9	IBEW 415 (Laramie 57)	42	31	32	33	39	45	55	46	45	64	38	60	551
11	IBEW 57 PD	8,716	8,127	7,391	8,333	8,439	8,400	9,072	8,371	8,454	8,506	7,666	8,319	99,797
12	IBEW 57 PS	3,858	3,702	3,463	4,041	3,455	3,656	3,885	3,887	3,885	3,423	3,959	3,423	44,398
13	PCCC Non-Exempt	665	663	599	634	598	639	664	622	652	718	622	710	7,786
15	IBEW 57 CT	336	287	359	276	266	287	245	246	246	336	269	246	3,384
19	Non-Exempt	881	861	804	883	904	820	873	860	860	1,060	868	957	10,712
Grand Total		41,989	38,222	35,973	39,420	39,884	37,614	41,951	37,714	38,944	41,989	36,247	42,823	472,181

Ref. 4.3.2

Group Code	Jan-09	Feb-09	Mar-09	Apr-09	May-09	Jun-09	Jul-09	Aug-09	Sep-09	Oct-09	Nov-09	Dec-09	Total
2 Officer/Exempt	15,151	14,541	14,204	14,582	15,654	13,719	15,645	14,286	14,445	16,384	13,714	15,691	178,025
3 IBEW 125	3,955	3,101	2,800	3,184	3,248	3,202	3,465	3,150	3,382	3,537	2,995	4,101	40,101
4 IBEW 659	4,866	3,975	3,180	3,692	3,477	3,555	3,940	3,538	3,792	3,796	3,482	5,075	46,368
5 UMWA 197	231	188	150	179	161	189	184	184	193	163	165	302	2,298
8 UMWA 127 Wyoming	3,810	3,424	3,625	4,241	4,319	3,754	4,042	3,576	3,576	4,384	3,722	4,247	47,019
9 IBEW 415 (Laramie 57)	42	29	32	38	59	45	54	47	46	65	39	62	559
11 IBEW 57 PD	8,718	8,371	7,613	8,583	8,692	8,652	9,344	8,708	8,761	8,761	7,896	8,569	102,530
12 IBEW 57 PS	3,658	3,813	3,567	4,182	3,558	3,745	3,919	3,580	3,788	4,001	3,525	4,078	45,615
13 PCCG Non-Exempt	665	663	559	634	598	639	664	622	652	718	622	710	7,786
15 IBEW 57 CT	336	281	354	279	268	296	252	232	253	346	277	266	3,440
18 Non-Exempt	912	891	832	913	935	848	975	904	890	1,097	899	990	11,086
Grand Total	42,543	39,276	36,957	40,487	40,970	38,646	42,494	38,760	40,014	43,253	37,336	44,092	484,826

Ref. 4.3.2

**PacifiCorp
Results of Operations December 2008
Wage and Employee Benefit Adjustment**

Labor Increases - January 2008 through December 2009

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 June 26, 2008 is shown as effective on July 1, 2008.

12 Months Ended	Jan-08	Feb-08	Mar-08	Apr-08	May-08	Jun-08	Jul-08	Aug-08	Sep-08	Oct-08	Nov-08	Dec-08
Group Code												
	Labor Group											
2	Officer/Exempt	3.50%										
3	IBEW 125		2.65%									
4	IBEW 659		2.50%									
5	UWUA 197		3.00%									
8	UWUA 127 Wyoming									3.00%		
9	IBEW 415 (Laramie 57)						3.00%					
11	IBEW 57 PD		3.00%									
12	IBEW 57 PS		3.00%									
13	PCCC Non-Exempt											
15	IBEW57 CT					3.00%						
18	Non-Exempt		3.50%									

12 Months Ended	Jan-09	Feb-09	Mar-09	Apr-09	May-09	Jun-09	Jul-09	Aug-09	Sep-09	Oct-09	Nov-09	Dec-09
Group Code												
	Labor Group											
2	Officer/Exempt	3.50%										
3	IBEW 125		2.50%									
4	IBEW 659		2.50%									
5	UWUA 197		2.50%									
8	UWUA 127 Wyoming									2.50%		
9	IBEW 415 (Laramie 57)						2.50%					
11	IBEW 57 PD		3.00%									
12	IBEW 57 PS		3.00%									
13	PCCC Non-Exempt											
15	IBEW57 CT										3.00%	
18	Non-Exempt		3.50%									

**PacifiCorp
Results of Operations December 2008
Wage and Employee Benefit Adjustment**

Composite Labor Increases

		Ref.
Regular Time/Overtime/Premium Pay December 2008 - ACTU/	470,525,983	4.3.2
Regular Time/Overtime/Premium Pay December 2008 - ANNU/ % Increase	472,180,820 0.35%	4.3.2
Regular Time/Overtime/Premium Pay December 2009 - PROF/ % Increase	484,826,326 2.68%	4.3.2

Miscellaneous Bare Labor Escalation

Account	December 2008 Actuals	Annual. Increase	December 2008 Annualized	Annualization Adjustment	Proforma Increase	December 2009 Proforma	Proforma Adjustment	Ref.
500110	836,194	0.35%	839,135	2,941	2.68%	861,608	22,473	4.3.2
5005XX	1,980,923	0.35%	1,987,889	6,967	2.68%	2,041,127	53,238	4.3.2
50109X	(1,288,172)	0.35%	(1,292,703)	(4,530)	2.68%	(1,327,323)	(34,620)	4.3.2
	<u>1,528,945</u>		<u>1,534,322</u>	<u>5,377</u>		<u>1,575,413</u>	<u>41,091</u>	

Bonus and Annual Incentive Escalation

Account	December 2008 Actuals	December 2009 Proforma	Adjustment	Ref.
500400	1,535,130	3.50% 1,588,859	53,730	4.3.2
500410	31,142,229	Increase to Budgeted Level 32,067,866	925,637	4.3.2
	<u>32,677,359</u>	<u>33,656,725</u>	<u>979,367</u>	

PacifiCorp
 Results of Operations December 2008
 Wage and Employee Benefit Adjustment

Account	Description	A	C	D	E	E - A	Ref
		Actual December 2008 Net of Joint Venture	Actual December 2008 GROSS	December 2009 Budget GROSS	December 2009 Budget NET of Joint Venture	Pro forma Adjustment	
50110X	Pensions - FAS 87	33,014,964	34,122,946	33,700,000	32,605,751	(409,212)	4.3.2
501115	SERP Plan	3,367,024	3,367,024	3,500,000	3,500,000	132,976	4.3.2
50115X	Post Retirement Benefits - FAS 106	21,581,023	22,220,567	17,400,000	16,899,200	(4,681,823)	4.3.2
501160	Post Employment Benefits - FAS 112	5,073,226	5,226,886	6,500,000	6,308,913	1,235,688	4.3.2
	Subtotal	63,036,237	64,937,422	61,100,000	59,313,865	(3,722,372)	4.3.2
501102	Pension Administration	338,567	346,559	797,000	778,621	440,054	4.3.2
50112X	Medical	49,729,886	51,411,103	54,900,000	53,104,691	3,374,805	4.3.2
501175	Dental	2,098,926	2,184,842	2,200,000	2,113,488	14,562	4.3.2
501200	Vision	194,626	202,951	300,000	287,694	93,068	4.3.2
50122X	Life	995,965	1,037,941	1,100,000	1,055,514	59,549	4.3.2
501250	Stock/401(k)/ESOP	23,751,629	24,380,179	42,500,000	41,404,299	17,652,670	4.3.2
501251	401(k) Administration	(77,322)	(79,798)	403,000	390,498	467,820	4.3.2
501275	Accidental Death & Disability	94,743	95,199	65,000	64,689	(30,054)	4.3.2
501300	Long-Term Disability	3,313,324	3,413,681	3,235,000	3,139,896	(173,428)	4.3.2
5016XX	Worker's Compensation	1,606,948	1,651,851	3,500,000	3,404,858	1,797,910	4.3.2
502900	Other Salary Overhead	1,731,523	1,734,232	1,375,000	1,372,852	(358,671)	4.3.2
	Subtotal	83,778,815	86,378,740	110,375,000	107,117,099	23,338,285	4.3.2
	Grand Total	146,815,051	151,316,162	171,475,000	166,430,964	19,615,913	4.3.2

PacifiCorp
Results of Operations December 2008
Wage and Employee Benefit Adjustment
Payroll Tax Adjustment Calculation

FICA Calculated on Annualized December 2008 Labor		Reference
Annualized Wages Adjustment	1,660,215	4.3.2
Annualized Incentive Adjustment	-	
Total Labor 12 Months Ended December 2008	<u>1,660,215</u>	
Medicare Rate (no cap)	<u>1.45%</u>	
	24,073	
Social Security Rate	<u>6.20%</u>	
	102,933	
Percentage of Social Security Eligible Wages	<u>91.26%</u>	
	93,940	
Total FICA Tax	<u>118,013</u>	4.3.2
FICA Calculated on December 2009 Pro Forma Labor		
Pro Forma Wages Adjustment	12,686,596	4.3.2
Pro Forma Incentive Adjustment	979,367	4.3.2
Total Pro Forma Wage Increase	<u>13,665,963</u>	
Medicare Rate (no cap)	<u>1.45%</u>	
	198,156	
Social Security Rate	<u>6.20%</u>	
	847,290	
Percentage of Social Security Eligible Wages	<u>91.81%</u>	
	777,931	
Total FICA Tax	<u>976,087</u>	4.3.2

Results of Operations December 2008

Wage and Employee Benefit Adjustment

Adjustment by FERC Account and West Control Area Factor

Indicator	Actuals 12 Months Ended		Annualization Adjustment	Annualized 12 Months Ended December 2008	Proforma Adjustment	Proforma 12 Months Ended December 2009	
	December 2008	% Of Total					
500CAEE	86,876	0.01%	222	87,099	4,286	91,385	
500CAGE	69,650,680	10.03%	178,383	69,829,063	3,436,589	73,265,651	
500CAGW	2,064	0.00%	5	2,069	102	2,171	
500JBG	12,319,435	1.77%	31,551	12,350,987	607,845	12,958,832	
500SG	(626)	0.00%	(2)	(627)	(31)	(658)	
501CAEE	2,335,253	0.34%	5,981	2,341,234	115,222	2,456,456	
501JBE	(1,494,490)	-0.22%	(3,828)	(1,498,317)	(73,739)	(1,572,056)	
501SE	72,085	0.01%	185	72,269	3,557	75,826	
512CAGE	23,819,718	3.43%	61,005	23,880,723	1,175,273	25,055,996	
512CAGW	(12,375)	0.00%	(32)	(12,407)	(611)	(13,017)	
512JBG	14,563,070	2.10%	37,298	14,600,368	718,547	15,318,915	
535CAGE	7,410,235	1.07%	18,978	7,429,214	365,624	7,794,837	
535CAGW	8,750,851	1.26%	22,412	8,773,263	431,770	9,205,033	
545CAGE	763,656	0.11%	1,956	765,612	37,679	803,291	
545CAGW	1,821,392	0.26%	4,665	1,826,057	89,868	1,915,925	
546CAGE	5,908,457	0.85%	15,132	5,923,589	291,525	6,215,114	
546CAGW	781,925	0.11%	2,003	783,928	38,580	822,508	
546SG	362,515	0.05%	928	363,443	17,887	381,330	
553CAGE	2,217,640	0.32%	5,680	2,223,320	109,419	2,332,739	
553CAGW	183,453	0.03%	470	183,923	9,052	192,975	
557CAGE	10,850,647	1.56%	27,790	10,878,436	535,375	11,413,811	
557JBG	1,746,560	0.25%	4,473	1,751,033	86,176	1,837,209	
557SG	22,069,367	3.18%	56,522	22,125,889	1,088,910	23,214,799	
560CAGE	1,091,709	0.16%	2,796	1,094,504	53,865	1,148,370	
560CAGW	444,720	0.06%	1,139	445,859	21,943	467,802	
560JBG	(89,623)	-0.01%	(230)	(89,853)	(4,422)	(94,275)	
560SG	12,119,404	1.75%	31,039	12,150,443	597,976	12,748,419	
571CAGE	6,021,730	0.87%	15,422	6,037,153	297,114	6,334,267	
571CAGW	2,160,872	0.31%	5,534	2,166,406	106,618	2,273,024	
571JBG	4,632	0.00%	12	4,644	229	4,872	
571SG	2,530,053	0.36%	6,480	2,536,533	124,834	2,661,366	
580CA	1,111,544	0.16%	2,847	1,114,391	54,844	1,169,235	
580IDU	1,224,117	0.18%	3,135	1,227,252	60,398	1,287,650	
580OR	8,616,438	1.24%	22,068	8,638,506	425,138	9,063,644	
580SNPD	52,288,017	7.53%	133,915	52,421,932	2,579,909	55,001,841	
580UT	8,170,606	1.18%	20,926	8,191,532	403,141	8,594,673	
580WA	1,937,415	0.28%	4,962	1,942,377	95,593	2,037,969	
580WYP	1,815,637	0.26%	4,650	1,820,287	89,584	1,909,871	
580WYU	247,304	0.04%	633	247,937	12,202	260,139	
593CA	3,211,667	0.46%	8,225	3,219,892	158,465	3,378,357	
593IDU	2,861,307	0.41%	7,328	2,868,635	141,178	3,009,813	
593OR	18,000,629	2.59%	46,102	18,046,730	888,157	18,934,888	
593SNPD	12,884,020	1.86%	32,997	12,917,018	635,702	13,552,720	
593UT	15,199,274	2.19%	38,927	15,238,201	749,937	15,988,139	
593WA	3,352,124	0.48%	8,585	3,360,709	165,395	3,526,104	
593WYP	3,559,863	0.51%	9,117	3,568,981	175,645	3,744,625	
593WYU	635,908	0.09%	1,629	637,537	31,376	668,913	
903CA	869,495	0.13%	2,227	871,722	42,901	914,623	
903CN	35,564,707	5.12%	91,085	35,655,792	1,754,775	37,410,567	
903IDU	1,559,260	0.22%	3,993	1,563,253	76,934	1,640,188	
903OR	8,933,554	1.29%	22,880	8,956,434	440,785	9,397,219	
903UT	8,073,081	1.16%	20,676	8,093,757	398,329	8,492,086	
903WA	2,231,661	0.32%	5,716	2,237,377	110,111	2,347,488	
903WYP	2,102,039	0.30%	5,384	2,107,423	103,715	2,211,138	
903WYU	314,513	0.05%	806	315,318	15,518	330,836	
908CA	2,801	0.00%	7	2,808	138	2,947	
908CN	2,905,143	0.42%	7,440	2,912,583	143,341	3,055,924	
908IDU	361,082	0.05%	925	362,007	17,816	379,823	
908OR	1,062,964	0.15%	2,722	1,065,687	52,447	1,118,134	
908OTHER	27,042	0.00%	69	27,111	1,334	28,446	
908UT	1,788,342	0.26%	4,580	1,792,922	88,237	1,881,160	
908WYP	737,874	0.11%	1,890	739,764	36,407	776,171	
920IDU	610,194	0.09%	1,563	611,757	30,107	641,864	
920OR	19,407	0.00%	50	19,457	958	20,414	
920UT	-	0.00%	-	-	-	-	
920SO	78,629,257	11.32%	201,378	78,830,635	3,879,595	82,710,230	
920WA	597,133	0.09%	1,529	598,662	29,463	628,125	
920WYP	2,124,493	0.31%	5,441	2,129,935	104,823	2,234,758	
Utility Labor	492,121,797	70.88%	1,260,377	493,382,175	24,281,459	517,663,634	Ref. Page 4.3.2
Non-Utility/Capital	202,197,690	29.12%	517,850	202,715,540	9,976,504	212,692,044	Ref. Page 4.3.2
Total	694,319,487	100.00%	1,778,228	696,097,715	34,257,963	730,355,678	Ref. Page 4.3.2

	<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:							
Remove expense credited at WY reg a	920	RES	4,780,000	SO	7.336%	350,658	
Reflect pro forma CY 2009 amortization	920	PRO	39,915	WA	Situs	-	Below
Adjustment to Tax:							
Sch M Adjustment	SCHMDT	RES	(10,308,150)	SO	7.336%	(756,200)	
Sch M Adjustment	SCHMAT	RES	(610,194)	ID	Situs	-	
Sch M Adjustment	SCHMDT	RES	(2,655,556)	WY-ALL	Situs	-	
Sch M Adjustment	SCHMAT	RES	(31,104)	WA	Situs	(31,104)	
Deferred Tax Expense	41010	RES	(3,912,046)	SO	7.336%	(286,986)	
Deferred Tax Expense	41110	RES	231,575	ID	Situs	-	
Deferred Tax Expense	41010	RES	(1,007,810)	WY-ALL	Situs	-	
Deferred Tax Expense	41110	RES	11,804	WA	Situs	11,804	
Deferred Tax Balance	190	RES	(2,268,035)	SO	7.336%	(166,382)	
Deferred Tax Balance	283	RES	578,937	ID	Situs	-	
Deferred Tax Balance	283	RES	503,905	WY-ALL	Situs	-	
Deferred Tax Balance	283	RES	(241,766)	WA	Situs	(241,766)	

Detail of Adjustment

Amortization expense during CY 2009 - 12 mos @ \$53,087	637,047
Actual amortization expense during CY 2008	597,133
Reflect pro forma CY 2009 amortization expense	<u>39,915</u>

Description of Adjustment:

RES = Restating Adjustment; PRO = Proforma Adjustment

The Company eliminated many positions as a result of the MEHC transaction. These savings were made possible by the payment of Change-In-Control Severance. The severance cost is being amortized to expense in unadjusted results in accordance with UE-060546. Since the amortization is included in unadjusted results, the only entry necessary is adjustment of the amortization expense to the ongoing level and correction of the set-up of the Washington MEHC CIC regulatory asset.

	<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 Purchased Power	557	RES	(6,005,506)	SG	8.051%	(483,508)	4.5.1
Other Purchased Power	557	RES	(50)	CAGE	0.000%	-	4.5.1
Other Purchased Power	557	RES	<u>6,005,556</u>	ID	Situs	-	4.5.1
			<u>-</u>			<u>(483,508)</u>	

Description of Adjustment

RES = Restating Adjustment; PRO = Proforma Adjustment

Payments made to Idaho irrigators as part of the Idaho Irrigation Load Control Program are system allocated in the unadjusted data. This adjustment situs assigns the payments to Idaho. The reallocation is required as DSM costs are situs assigned to the states in which the costs are incurred to match the benefit of reduced load reflected in allocation factors.

PacifiCorp
 Account NO. 514511
 DSM - Irrigation Load Control

SAP GUI - SAP NetWeaver Portal - Microsoft Internet Explorer

Account Edit Goto Environment System Help

G/L Account Balance Display

Document currency | Document currency | Document currency | Business area | Business area | Business area | Single account

Account number: 514511 DSM - 20/20, Irr. etc.
 Company code: 1988 PacifiCorp
 Business area:
 Fiscal year: 2008

All documents in currency: Display currency: USD

Period	Debit	Credit	Balance	Cum. balance
Balance C...				
1				
2				
3				
4		2.55	2.55	2.55
5				2.55
6	1,836,060.90		1,836,060.90	1,836,058.35
7	1,838,877.01		1,838,877.01	3,674,935.36
8	1,838,661.36		1,838,661.36	5,513,596.72
9	2,853,502.91	1,828,571.43	1,024,931.48	6,538,528.20
10	5,964,452.44	6,507,841.33	543,388.89	5,995,139.31
11	28,913.47	15,941.71	12,971.76	6,008,111.07
12	25,290.00	27,845.34	2,555.34	6,005,555.73
13				6,005,555.73
14				6,005,555.73
15				6,005,555.73
16				6,005,555.73
Total	14,385,758.09	8,380,202.36	6,005,555.73	6,005,555.73

Start | Sent Items - Micr... | RE: December 2... | 4 14 - DSM Amor... | Irrigation Load C... | 3 SAP Logon ... | 9:44 AM

Apr 08 (2.55)
 June 08 1,836,060.90
 July 08 1,838,877.01
 Aug 08 1,838,661.36
 Sep 08 1,024,931.48
 Oct 08 (543,388.89)
 Nov 08 12,971.76
 Dec 08 (2,555.34)

Tot 2008 6,005,555.73

Alloc Factor:
 SG 6,005,505.83 Ref. #4.5
 CAGE 49.90 Ref. #4.5
6,005,555.73

	<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:							
Chehalis	549	PRO	3,914,000	CAGW	21.396%	837,454	
Marengo II	549	PRO	1,234,590	CAGW	21.396%	264,157	
Goodnoe Hills	549	PRO	1,320,730	CAGW	21.396%	282,588	
Oregon Energy Trust Fund Credit	549	PRO	795,591	CAGW	21.396%	170,228	
BPA Credit	549	PRO	564,500	CAGW	21.396%	120,782	
Glenrock	549	PRO	1,518,000	CAGE	0.000%	-	
Seven Mile Hill	549	PRO	1,576,000	CAGE	0.000%	-	
Rolling Hills	549	PRO	1,515,000	CAGE	0.000%	-	
Glenrock III	549	PRO	608,000	CAGE	0.000%	-	
Seven Mile Hill II	549	PRO	356,000	CAGE	0.000%	-	
High Plains	549	PRO	461,000	CAGE	0.000%	-	
Administration	549	PRO	276,730	SG	8.051%	22,280	
			<u>14,140,141</u>			<u>1,697,489</u>	4.6.1

Description of Adjustment

RES = Restating Adjustment; PRO = Proforma Adjustment

This adjustment annualizes the O&M expense of the Goodnoe Hills wind plant, and Marengo II wind plant, and Chehalis which were placed into service May 2008, June 2008, and September 2008 respectively. This adjustment also adds incremental operation and maintenance expenses for generating units that were not in service during the 12 months ended December 2008 but will be in service during the 12 months ended December 2009.

Results of Operations - December 2008

Incremental Generation O&M

All States Except Oregon

	<u>Jan 08 - Dec 08</u>	<u>Jan 09 - Dec 09</u>	<u>Variance</u>	
Chehalis	1,689,000	5,603,000	3,914,000	
Marengo II	960,410	2,195,000	1,234,590	
Goodnoe Hills	1,039,270	2,360,000	1,320,730	
Oregon Energy Trust Fund Credit*	(795,591)	0	795,591	
BPA Credit	(564,500)	0	564,500	
Glenrock	0	1,518,000	1,518,000	
Seven Mile Hill	0	1,576,000	1,576,000	
Rolling Hills	0	1,515,000	1,515,000	
Glenrock III	0	608,000	608,000	
Seven Mile Hill II	0	356,000	356,000	
High Plains	0	461,000	461,000	
Administration	612,270	889,000	276,730	
Total:	<u>2,940,859</u>	<u>17,081,000</u>	<u>14,140,141</u>	Refer 4.6

* These credits will be applied against the operation and maintenance expense of the Goodnoe Hills wind plant

	<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:							
1) MCBIT Refund	903	RES	(270,691)	OR	Situs	-	4.7.1
2)Sandy Training Center O&M	931	RES	(18,750)	SO	7.336%	(1,375)	4.7.1
TOTAL Non-recurring Adjustments			<u>(289,441)</u>			<u>(1,375)</u>	

Description of Adjustment

RES = Restating Adjustment; PRO = Proforma Adjustment

A variety of accounting entries were made to expense accounts during the twelve months ended December 2008 that are non-recurring in nature or relate to a prior period. These transactions are removed from results of operations to normalize the test period results. A description of each item is provided on page 4.7.1.

PacifiCorp
 Results of Operations - December 2008
 Remove Non-Recurring Entries

No.	Postg Date	Text	FERC Acct	Amount as Booked	Reference
1	03/31/2008	<p>MCBIT Refund: In September 2007 the Company reached agreement on a final refund amount for Multnomah County Business Income Tax collected from customers since 1993.</p> <p>As a result of the settlement, the Company set aside \$2.2 million to cover the customer refund, attorneys fees, and other costs of the settlement. The Company made an entry in March 31, 2008 to increase a previously accrued reserve.</p> <p>This adjustment reverses the impact of that entry on regulated results. All other associated settlement expenses were booked and removed in prior periods.</p>	9032000	270,691	Ref 4.7
2	Jan'08 - Mar'08	<p>Sandy Training Center: The O&M expense associated with the Sandy Training Center facilities lease was decreased from \$75,000 to \$25,000 on an ongoing basis starting April 2008.</p> <p>This adjustment removes \$18,750 from the historical period for the expenses related to the prior contract amount. (\$6,250 * 3 months = \$18,750)</p>	9310000	18,750	Ref 4.7
Total				<u>289,441</u>	Ref 4.7

	<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	930	RES	(1,379,610)	SO	7.336%	(101,207)	

Adjustment Detail

MEHC Management Fee Limit per commitment 4	7,300,000
MEHC Management Fee Booked above the line - 12 mos	(8,679,610)
Adjustment Required	<u>(1,379,610)</u>

Description of Adjustment

RES = Restating Adjustment; PRO = Proforma Adjustment

In merger Commitment Wa 4, 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 adjustment limits Corporate allocations from MEHC included in rates to the \$7.3 million limit.

	<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:							
Preliminary Plant Expense	557	RES	(405,235)	SG	8.051%	(32,626)	4.9.1

Description of Adjustment

RES = Restating Adjustment; PRO = Proforma Adjustment

The Company looked into adding recovered energy generators at compressor stations along the Kern River Pipeline. After these projects were abandoned by the Company, the expenses incurred for these projects were written off to FERC 557. This adjustment removes these write-offs and the associated O&M expenses from regulatory results of operations.

PacifiCorp
Results of Operations - December 2008
Preliminary Plant Expense

<u>Project</u>	<u>G/L Account</u>	<u>Entry Date</u>	<u>Ref Doc Number</u>	<u>Cost Center</u>	<u>Total</u>
Kern River Recovered Energy Generators	545990	8/31/2008	116002643	10200	405,235
Total Adjustment					<u>405,235</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:							
Advertising Campaign	909	RES	(307,628)	CN	7.126%	(21,921)	4.10.1
General Rate Case Advertising	909	RES	(148,176)	CN	7.126%	(10,559)	
General Rate Case Advertising	909	RES	18,043	CA	Situs	-	
General Rate Case Advertising	909	RES	20,731	OR	Situs	-	
General Rate Case Advertising	909	RES	15,133	WA	Situs	15,133	
General Rate Case Advertising	909	RES	1,250	UT	Situs	-	
General Rate Case Advertising	909	RES	3,165	ID	Situs	-	
General Rate Case Advertising	909	RES	89,854	WY-ALL	Situs	-	
			-			4,575	

Description of Adjustment

RES = Restating Adjustment; PRO = Proforma Adjustment

- (1) This adjustment reviewed and corrected advertising expenses below the line.
- (2) This adjustment removes general rate case advertising that was allocated system and assigns the costs directly to the jurisdiction the advertising was for.

**PacifiCorp
Results of Operations - December 2008
Advertising Adjustment**

Description	Document No.	Postg Date	Amount
CONCEPTING	1012798586	10/31/2008	2,852
IMAGE CAMPAIGN:30 RADIO	1012885339	11/19/2008	7,952
SAFETYEFFICIENCY CAMPAIGN-.30 TV	1012913207	11/25/2008	23,934
CUSTOMER-AWARENESS:15 TV-SAFETY, EFFICIENCY	1012913208	11/25/2008	2,276
CUSTOMER AWARENESS:30 TV-SAFETY, EFFICIENCY	1012913209	11/25/2008	23,934
CONCEPTING-CUSTOMER AWARENESS CAMPAIGN	1012913212	11/25/2008	7,849
PLANNING/NEW CAMPAIGN-CUSTOMER AWARENESS	1012913213	11/25/2008	2,513
SAFETY, EFFICIENCY, SERVICE CAMPAIGN:15 TV	1012953885	12/2/2008	3,277
Customer awareness campaign :30 TV	1013027743	12/26/2008	29,395
Customer awareness campaign :30 Radio	1013027746	12/26/2008	4,873
Customer Awareness Campaign Print Ads	1013027747	12/26/2008	2,285
CUSTOMER AWARENESS CAMPAIGN INTERNAL LAUNCH	1013033394	12/29/2008	4,242
CUSTOMER AWARENESS CAMPAIGN:30 RADIO	1013034496	12/29/2008	4,255
CUSTOMER AWARENESS INTERNAL LAUNCH	1013034527	12/29/2008	62,293
Internal Launch Screensaver	1013039407	12/31/2008	2,192
Internal Launch Thumb Drive card	1013039408	12/31/2008	959
Internal Launch President's letter	1013039410	12/31/2008	5,299
Pat Reiten OIT Video	1013039414	12/31/2008	3,634
Internal launch Window decals	1013044867	12/31/2008	5,364
Internal Launch Launch posters	1013044868	12/31/2008	5,891
Internal launch Laminated card	1013044870	12/31/2008	1,781
Internal launch Emails for customer awareness	1013044872	12/31/2008	5,960
Riester-Banners	1013043807	12/31/2008	822
Riester-Renewables	1013043807	12/31/2008	227
Riester-Renewables	1013043807	12/31/2008	6,987
Riester-Regulation	1013043807	12/31/2008	891
Riester-UT rates	1013043807	12/31/2008	4,144
Riester-UT rates	1013043807	12/31/2008	1,370
Riester-UT rates	1013043807	12/31/2008	10,006
CUSTOMER AWARENESS PROJECT ACTIVATION	1013044905	12/31/2008	12,604
PACIFICORP PROMO PRODUCTS (ESTORE)	1013045931	12/31/2008	25,000
PACIFICORP PROMO PRODUCTS (ESTORE)	1013045931	12/31/2008	32,568
			<u>307,628</u>

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON</u> <u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense							
Operation Supervision & Engineering	560	PRO	306,706	SG	8.051%	24,693	
Load Dispatching	561	PRO	(81,322)	SG	8.051%	(6,547)	
Operation Supervision & Engineering	580	PRO	106,275	SNPD	6.770%	7,195	
Load Dispatching	581	PRO	(89,339)	SNPD	6.770%	(6,049)	
Maint Supervision & Engineering	590	PRO	70,220	SNPD	6.770%	4,754	
Maint of Station Equipment	592	PRO	137,543	SNPD	6.770%	9,312	
Office Supplies & Expenses	921	PRO	(84,522)	SO	7.336%	(6,200)	
Total			<u>365,561</u>			<u>27,158</u>	4.11.1

Description of Adjustment

RES = Restating Adjustment; PRO = Proforma Adjustment

On June 18, 2007 the FERC approved enhanced compliance requirements imposed by the North American Reliability Corporation (NERC). Utilities and other bulk power industry participants that violate any of the new standards will face enforcement actions including possible sanctions of up to \$1.0m a day, in addition to potentially more rigorous compliance monitoring and testing requirements.

In order to comply with the enhanced reliability standards as of Dec 2008, the Company has hired eleven and plans to hire an additional two full time employees. This adjustment brings the costs of these employees to the level expected in 2009.

**PacifiCorp
Compliance Expenses
December 2009**

<u>Department</u>	<u>Account</u>	<u>12 Months Ending 12/31/2009</u>	<u>Actual Jan-Dec 12/31/08</u>	<u>Adjustment</u>
Main Grid Planning	560	769,820	-	-
Finance	560	62,700	-	-
Transmission Development Planning	560	1,716,670	-	-
Total Account 560		2,549,190	2,242,484	306,706
Transmission & Distribution Operations	561	134,640	215,962	(81,322)
Transmission & Distribution Operations	580	55,440	-	-
Finance	580	67,575	-	-
Total Account 580		123,015	16,740	106,275
Transmission & Distribution Operations	581	117,480	-	-
Finance	581	202,000	-	-
Total Account 581		319,480	408,819	(89,339)
Investment Planning	590	97,870	27,650	70,220
Transmission & Distribution Operations	592	211,111	73,568	137,543
General Counsel	921	269,525	-	-
Physical Security	921	84,000	-	-
Finance	921	8,475	-	-
Total Account 921		362,000	446,522	(84,522)
Total		3,797,306	3,431,745	365,561

	<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:							
Miscellaneous General Expense	930	PRO	701,059	SO	7.336%	51,429	

Adjustment Detail:

Western Electric Coordinating Council Fees

Actual Expense 12 months ended December 2008	2,885,614	4.12.1
Calendar Year 2009 Assessments	<u>3,586,674</u>	
Regulatory Adjustment	<u>701,059</u>	

Description of Adjustment

RES = Restating Adjustment; PRO = Proforma Adjustment

This adjustment includes the increase in fees over the base period levels for the mandated membership in the Western Electric Coordinating Council (WECC). WECC's role has significantly expanded into the compliance area. WECC continues to be responsible for coordinating and promoting electric system reliability as had been done since its formation.

PacifiCorp

Results of Operations - December 2008

Western Electricity Coordinating Council Fees

12 Months Ended December 31, 2008

Calendar Year	Period	FERC Acct	Locatn	Account	Amount	Vendor Name
2008	1	9302000	1	545550	213,376	WESTERN ELECTRICITY COORDINATING COUNCIL
2008	2	9302000	1	545550	213,376	WESTERN ELECTRICITY COORDINATING COUNCIL
2008	3	9302000	1	545550	213,376	WESTERN ELECTRICITY COORDINATING COUNCIL
2008	4	9302000	1	545550	213,376	WESTERN ELECTRICITY COORDINATING COUNCIL
2008	5	9302000	1	545550	213,376	WESTERN ELECTRICITY COORDINATING COUNCIL
2008	6	9302000	1	545550	213,376	WESTERN ELECTRICITY COORDINATING COUNCIL
2008	7	9302000	1	545550	213,376	WESTERN ELECTRICITY COORDINATING COUNCIL
2008	8	9302000	1	545550	213,376	WESTERN ELECTRICITY COORDINATING COUNCIL
2008	9	9302000	1	545550	368,768	WESTERN ELECTRICITY COORDINATING COUNCIL
2008	10	9302000	1	545550	324,911	WESTERN ELECTRICITY COORDINATING COUNCIL
2008	11	9302000	1	545550	226,802	WESTERN ELECTRICITY COORDINATING COUNCIL
2008	12	9302000	1	545550	258,124	WESTERN ELECTRICITY COORDINATING COUNCIL

 2,885,614

Ref 4.12

	<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: Administrative and General	930	RES	-	WA	Situs	-	4.13.1

Description of Adjustment

RES = Restating Adjustment; PRO = Proforma Adjustment

This adjustment demonstrates that for the twelve months ended December 2008, administrative and general expense is below the \$250.0 million commitment level and therefore no adjustment is required (Commitment Wa 7b, Docket no. UE-051090).

PacifiCorp
 Results of Operation - December 2008
 A&G Cost Commitment Level

Description	Total Company	Factor	Ref. #
December 2008 Actual Administrative and General Expens	170,044,138		2.2
A&G Adjustments:			
Miscellaneous General Expense	(262,179)	SO	4.1
Miscellaneous General Expense	(6,500)	UT	4.1
Wage & Employee Benefits - Annualization	201,378	SO	4.2
Wage & Employee Benefits - Annualization	8,583	Situs	4.2
Wage & Employee Benefits - Pro Forma	3,879,595	SO	4.3
Wage & Employee Benefits - Pro Forma	165,351	Situs	4.3
MEHC Transition Savings	4,780,000	SO	4.4
MEHC Transition Savings	39,915	WA	4.4
Remove Non-Recurring Entries	(18,750)	SO	4.7
Affiliate Management Fee Adj. (MEHC)	(1,379,610)	SO	4.8
Compliance Department	365,561	SO	4.11
WECC Fees	701,059	SO	4.12
Environmental Remediation	(943,763)	SO	8.3
Total A&G adjustments	<u>7,530,639</u>		
Adjusted A&G Expense	<u>177,574,776</u>		
A&G Cost Commitment Level Adjustment	-		4.13
Total Normalized A&G Cost Commitment Level	<u><u>250,043,099</u></u>		

**PacifiCorp
A&G Expense Cost Commitment
December 2008**

Description	Total Company
A&G Cost Commitment:	
Cap Commitment per Docket No. UE-051090, Commitment No. Wa 7b	222,800,000
Commitment Escalation:	
Escalation Factor - 2006	1.652
Escalation Factor - 2007	1.719
Escalation Factor - 2008	1.789
Escalation Factor - 2009	1.854
% Increase	12.23%
12/31/08 A&G Cost Commitment	250,043,099

	<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:							
Generation Overhaul Expense - Stea	510	RES	2,465,570	CAGW	21.396%	527,542	4.14.1
Generation Overhaul Expense - Othe	553	RES	1,368,406	CAGW	21.396%	292,789	4.14.1
			<u>3,833,977</u>			<u>820,332</u>	

Description of Adjustment

RES = Restating Adjustment; PRO = Proforma Adjustment

This adjustment normalizes generation overhaul expenses in the year ended December 2008 using a four year average methodology. In this adjustment overhaul expenses from December 2005 to December 2007 are escalated to a December 2008 level using Global Insight indices. The escalated expenses are then used to compute a four year average. For the new Chehalis generating unit, the four year average is comprised of the overhaul expense planned for the first four years the plant will be in operation. The actual overhaul costs for the year ended December 2008 are subtracted from the four year average which results in this adjustment.

FUNCTION: OTHER

Period	Overhaul Expense	Escalation Rates to Dec 2008 *	Escalated Expense
CY 2005	545,000	14.50%	624,004
CY 2006	2,383,000	9.25%	2,603,322
CY 2007	2,860,000	5.50%	3,017,300
CY 2008	1,725,000		1,725,000
4 Year Average	<u>1,878,250</u>		<u>1,992,406</u>

New Plant Overhaul Expense

Chehalis Plant - 4 Year Average	<u>1,272,000</u>	
Total New Plant Overhaul Expense	1,272,000	Ref 4.14.2

Total 4 Year Average - Other

3,264,406

Year Ending December 2008 Overhaul Expense - Other

1,896,000 Ref 4.14.2

Total 4 Year Average - Other

3,264,406

Adjustment

1,368,406 Ref 4.14

*Escalation Rates: Ref 4.14.3

FUNCTION: STEAM

Period	Overhaul Expense	Escalation Rates to Dec 2008 *	Escalated Expense
Year Ending December 2005	5,846,000	16.53%	6,812,493
Year Ending December 2006	6,829,000	11.32%	7,602,094
Year Ending December 2007	8,115,000	7.56%	8,728,693
Year Ending December 2008	4,427,000		4,427,000
4 Year Average	<u>6,304,250</u>		<u>6,892,570</u>

Year Ending Dec 2008 Overhaul Expense - Steam

4,427,000 Ref 4.14.2

Total 4 Year Average - Steam

6,892,570

Adjustment

2,465,570 Ref 4.14

*Escalation Rates: Ref 4.14.3

**PacifiCorp
Results of Operations - December 2008
Generation Overhaul Expense**

Escalation Rates: OTHER	<u>CY05</u>	<u>CY06</u>	<u>CY07</u>	<u>CY08</u>
Escalation Rate to December 2008	14.50%	9.25%	5.50%	
Escalation Rates: STEAM	<u>CY05</u>	<u>CY06</u>	<u>CY07</u>	<u>CY08</u>
Escalation Rate to December 2008	16.53%	11.32%	7.56%	

	5.1	5.2	5.3	5.4	0	0	0
Total Normalized	NPC T3 Study	James River Royalty Offset	Colstrip #3 Removal	BPA Residential Exchange	0	0	0
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	(88,420,546)	(88,420,546)	-	-	-	-	-
5 Other Operating Revenues	1,323,372	-	1,323,372	-	-	-	-
6 Total Operating Revenues	(87,097,174)	(88,420,546)	1,323,372	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	(312,604)	(312,604)	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	(108,124,907)	(109,394,634)	-	1,269,727	-	-	-
13 Transmission	1,934,767	1,934,767	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-
19 Total O&M Expenses	(106,502,745)	(107,772,472)	-	1,269,727	-	-	-
20 Depreciation	(382,854)	-	(382,854)	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	(47,321)	-	(47,321)	-	-	-	-
23 Income Taxes: Federal	6,802,591	6,773,174	463,180	10,642	(444,404)	-	-
24 State	-	-	-	-	-	-	-
25 Deferred income Taxes	62,035	-	62,035	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	(100,068,293)	(100,999,298)	463,180	(357,498)	825,323	-	-
29							
30 Operating Rev For Return:	12,971,119	12,578,752	860,192	357,498	(825,323)	-	-
31							
32 Rate Base:							
33 Electric Plant In Service	(25,184,125)	-	(25,184,125)	-	-	-	-
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:	(25,184,125)	-	(25,184,125)	-	-	-	-
45							
46 Deductions:							
47 Accum Prov For Deprec	15,126,328	-	15,126,328	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	583,981	-	583,981	-	-	-	-
50 Unamortized ITC	184,789	-	184,789	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	15,895,098	-	15,895,098	-	-	-	-
56							
57 Total Rate Base:	(9,289,026)	-	(9,289,026)	-	-	-	-
58							
59							
60 Estimated ROE impact	4.015%	3.757%	0.257%	0.193%	-0.247%	0.000%	0.000%
61 Estimated Price Change	(22,194,566)	(20,332,779)	(1,390,447)	(1,805,424)	1,334,083	-	-
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	19,835,745	19,351,925	1,323,372	430,175	(1,269,727)	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	(435,042)	-	(435,042)	-	-	-	-
71 Schedule "M" Deductions	(35,272)	-	(35,272)	-	-	-	-
72 Income Before Tax	19,435,975	19,351,925	1,323,372	30,405	(1,269,727)	-	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	19,435,975	19,351,925	1,323,372	30,405	(1,269,727)	-	-
77							
78 Federal Income Taxes	6,802,591	6,773,174	463,180	10,642	(444,404)	-	-

	5.1	5.2	5.3	5.4	0	0	0
Total Normalized	NPC T3 Study	James River Royalty Offset	Colstrip #3 Removal	BPA Residential Exchange	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	1,269,727	-	-	1,269,727	-	-	-
13 Transmission	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-
19 Total O&M Expenses	1,269,727	-	-	1,269,727	-	-	-
20 Depreciation	(382,854)	-	(382,854)	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	(47,321)	-	(47,321)	-	-	-	-
23 Income Taxes: Federal	(433,763)	-	10,642	(444,404)	-	-	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	62,035	-	62,035	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	467,824	-	(357,498)	825,323	-	-	-
29							
30 Operating Rev For Return:	(467,824)	-	357,498	(825,323)	-	-	-
31							
32 Rate Base:							
33 Electric Plant In Service	(25,184,125)	-	(25,184,125)	-	-	-	-
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:	(25,184,125)	-	(25,184,125)	-	-	-	-
45							
46 Deductions:							
47 Accum Prov For Deprec	15,126,328	-	15,126,328	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	583,981	-	583,981	-	-	-	-
50 Unamortized ITC	184,789	-	184,789	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	15,895,098	-	15,895,098	-	-	-	-
56							
57 Total Rate Base:	(9,289,026)	-	(9,289,026)	-	-	-	-
58							
59							
60 Estimated ROE impact	-0.057%	0.000%	0.000%	0.193%	-0.247%	0.000%	0.000%
61 Estimated Price Change	(471,341)	-	(1,805,424)	1,334,083	-	-	-
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	(839,552)	-	430,175	(1,269,727)	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	(435,042)	-	(435,042)	-	-	-	-
71 Schedule "M" Deductions	(35,272)	-	(35,272)	-	-	-	-
72 Income Before Tax	(1,239,322)	-	30,405	(1,269,727)	-	-	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	(1,239,322)	-	30,405	(1,269,727)	-	-	-
77							
78 Federal Income Taxes	(433,763)	-	10,642	(444,404)	-	-	-

	5.1	5.2	5.3	5.4	0	0	0
	NPC T3 Study	James River Royalty Offset	Colstrip #3 Removal	BPA Residential Exchange	0	0	0
Total Normalized							
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	(88,420,546)	(88,420,546)	-	-	-	-	-
5 Other Operating Revenues	1,323,372	-	1,323,372	-	-	-	-
6 Total Operating Revenues	(87,097,174)	(88,420,546)	1,323,372	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	(312,604)	(312,604)	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	(109,394,634)	(109,394,634)	-	-	-	-	-
13 Transmission	1,934,767	1,934,767	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-
19 Total O&M Expenses	(107,772,472)	(107,772,472)	-	-	-	-	-
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	7,236,354	6,773,174	463,180	-	-	-	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	(100,536,118)	(100,999,298)	463,180	-	-	-	-
29							
30 Operating Rev For Return:	13,438,943	12,578,752	860,192	-	-	-	-
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	3.484%	3.261%	0.223%	0.000%	0.000%	0.000%	0.000%
61 Estimated Price Change	(21,723,226)	(20,332,779)	(1,390,447)	-	-	-	-
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	20,675,297	19,351,925	1,323,372	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	20,675,297	19,351,925	1,323,372	-	-	-	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	20,675,297	19,351,925	1,323,372	-	-	-	-
77							
78 Federal Income Taxes	7,236,354	6,773,174	463,180	-	-	-	-

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Normalizing Adjustment:							
Sales for Resale (Account 447)							
Existing Firm Sales - Pacific	447	PRO	4,457,554	CAGW	21.396%	953,755	
Post-Merger Firm Sales	447	PRO	(417,707,850)	CAGW	21.396%	(89,374,301)	
			<u>(413,250,295)</u>			<u>(88,420,546)</u>	5.1.1
Purchased Power (Account 555)							
Existing Firm Demand - Pacific	555	PRO	(7,880,566)	CAGW	21.396%	(1,686,155)	
Existing Firm Energy	555	PRO	(18,848,900)	CAEW	21.369%	(4,027,755)	
WA Qualifying Facilities	555	PRO	117,348	WA	Situs	117,348	
Post-Merger Firm Energy	555	PRO	(523,958,813)	CAGW	21.396%	(112,108,146)	
Other Generation Expenses	555	PRO	(222,579)	CAGW	21.396%	(47,624)	
			<u>(550,793,509)</u>			<u>(117,752,331)</u>	5.1.1
Wheeling (Account 565)							
Existing Firm - Pacific	565	PRO	1,224,431	CAGW	21.396%	261,984	
Post Merger Firm	565	PRO	7,818,072	CAGW	21.396%	1,672,783	
			<u>9,042,503</u>			<u>1,934,767</u>	5.1.1
Fuel Expense (Accounts 501 and 547)							
Fuel Consumed - Coal	501	PRO	(1,462,910)	CAEW	21.369%	(312,604)	
Fuel Consumed - Natural Gas	547	PRO	39,111,959	CAEW	21.369%	8,357,696	
			<u>37,649,049</u>			<u>8,045,092</u>	5.1.1
Total Net Power Costs - Adjustment			<u><u>(90,851,662)</u></u>			<u><u>(19,351,925)</u></u>	5.1.1

Description of Adjustment

RES = Restating Adjustment; PRO = Proforma 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 proforma adjustment reflects normalized power cost for the 12 months ended December 2009.

Pacific Power
Washington Results of Operations - December 2008
Net Power Costs - West Control Area

Description	FERC Account	WCA Allocation Factor	Washington Allocation Percentage	Unadjusted Net Power Costs* December 2008		Proforma Net Power Costs December 2009		Adjustment (Dec. 2009 Less Dec. 2008)	
				WCA Dec-08	Washington Allocated Dec-08	WCA Dec-09	Washington Allocated Dec-09	WCA	Washington Allocated
Sales for Resale (Account 447)									
Existing Firm Sales - Pacific	447	CAGW	21.396%	8,507,246	1,820,241	12,964,800	2,779,996	4,457,554	953,755
Post-Merger Firm Sales	447	CAGW	21.396%	705,233,957	150,894,439	287,526,107	61,520,139	(417,707,850)	(89,374,301)
Total Sales for Resale				713,741,203	152,714,681	300,490,907	64,294,135	(413,250,295)	(88,420,546)
Purchased Power (Account 555)									
Existing Firm Demand - Pacific	555	CAGW	21.396%	64,014,007	13,696,671	56,133,441	12,010,517	(7,880,566)	(1,686,155)
Existing Firm Energy	555	CAEW	21.369%	39,860,254	8,517,597	21,011,354	4,489,842	(18,848,900)	(4,027,755)
WA Qualifying Facilities	555	WA	100.000%	2,187,704	2,187,704	2,305,052	2,305,052	117,348	117,348
Post-Merger Firm Energy	555	CAGW	21.396%	776,572,415	166,158,277	252,613,602	54,050,131	(523,958,813)	(112,108,146)
Other Generation Expenses	555	CAGW	21.396%	2,029,889	434,323	1,807,310	386,699	(222,579)	(47,624)
Total Purchased Power				884,664,269	190,994,571	333,870,759	73,242,241	(550,793,509)	(117,752,331)
Wheeling (Account 565)									
Existing Firm - Pacific	565	CAGW	21.396%	33,373,155	7,140,643	34,597,586	7,402,626	1,224,431	261,984
Post Merger Firm	565	CAGW	21.396%	50,003,589	10,698,951	57,821,661	12,371,734	7,818,072	1,672,783
Total Wheeling Expense				83,376,744	17,839,593	92,419,247	19,774,360	9,042,503	1,934,767
Fuel Expense (Accounts 501 and 547)									
Fuel Consumed - Coal	501	CAEW	21.369%	157,258,249	33,603,959	155,795,339	33,291,355	(1,462,910)	(312,604)
Fuel Consumed - Natural Gas	547	CAEW	21.369%	91,948,074	19,648,059	131,060,033	28,005,755	39,111,959	8,357,696
Total Fuel and Other Expense				249,206,323	53,252,018	286,855,372	61,297,110	37,648,049	8,045,092
Total Net Power Cost				503,506,133	109,371,502	412,654,471	90,019,576	(90,861,662)	(19,351,925)

* Unadjusted Net Power Costs are calculated using the GRID model.

Ref. Page 5.1.5

Ref. Page 5.1.3

PacifiCorp

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

Period Ending
Jan-00

	Merged <u>01/08-12/08</u>	Pre-Merger <u>Demand</u>	Pre-Merger <u>Energy</u>	<u>Non-Firm</u>
SPECIAL SALES FOR RESALE				
Pacific Pre Merger	8,507,246	8,507,246		
Post Merger	705,233,957			
Utah Pre Merger	-	-		
NonFirm Sub Total	-			-
TOTAL SPECIAL SALES	713,741,203	8,507,246	-	-
PURCHASED POWER & NET INTERCHANGE				
BPA Peak Purchase	47,058,000	47,058,000		
Pacific Capacity	-	600,000	(600,000)	
Mid Columbia	49,380,033	14,814,010	34,566,023	
Misc/Pacific	7,436,227	1,541,997	5,894,230	
Q.F. Contracts/PPL	2,187,704			
Pacific Sub Total	106,061,964	64,014,007	39,860,254	-
Gemstate	-		-	
GSLM	-		-	
QF Contracts/UPL	-	-	-	
IPP Layoff	-	-	-	
UP&L to PP&L	-	-	-	
Utah Sub Total	-	-	-	-
APS Supplemental	-			
Clark S&I Agreement (Net)	-			
Blanding Purchase	-			
Chehalis Tolling	96,742,122			
Combine Hills	4,891,895			
Constellation p257677	-			
Constellation p257678	-			
Constellation p268849	-			
Deseret Purchase	-			
Georgia-Pacific Camas	5,477,588			
Hermiston Purchase	94,906,357			
Hurricane Purchase	-			
Idaho Power RTSA Purchase	-			
Kennecott Generation Incentive	-			
MagCorp	-			
MagCorp Reserves	-			
Morgan Stanley p189046	10,718,400			
Morgan Stanley p244840	-			
Morgan Stanley p244841	-			
Morgan Stanley p272153-6-8	-			
Morgan Stanley p272154-7	-			
Nebo Heat Rate Option	-			
NuCor	-			
P4 Production	-			
Rock River	-			
Roseburg Forest Products	7,726,573			
Tri-State Purchase	-			
UBS p268848	-			
UBS p268850	-			
Weyerhaeuser Reserve	291,600			
Wolverine Creek	-			
Place Holder	-			
BPA So. Idaho Exchange	-			
DSM (Irrigation)	-			
PSCO Exchange	-			
TransAlta p371343/s371344	(1,032,711)			

PacifiCorp

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

Period Ending
Jan-00

	Merged 01/08-12/08	Pre-Merger Demand	Pre-Merger Energy	Non-Firm
Short Term Firm Purchases	556,850,591			
New Firm Sub Total	776,572,415	-	-	-
Non Firm Sub Total	-			
TOTAL PURCHASED PW & NET INT.	882,634,379	64,014,007	39,860,254	-
WHEELING & U. OF F. EXPENSE				
Pacific Firm Wheeling and Use of Facilities	33,373,155	33,373,155		
Utah Firm Wheeling and Use of Facilities	-	-		
Post Merger	50,003,589			
Nonfirm Wheeling	-			-
TOTAL WHEELING & U. OF F. EXPENSE	83,376,744	33,373,155	-	-
THERMAL FUEL BURN EXPENSE				
Carbon	-			-
Cholla	-			-
Colstrip	6,398,419			6,398,419
Craig	-			-
Chehalis	33,109,576			33,109,576
Currant Creek	-			-
Dave Johnston	-			-
Gadsby	-			-
Gadsby CT	-			-
Hayden	-			-
Hermiston	58,838,497			58,838,497
Hunter	-			-
Huntington	-			-
Jim Bridger	150,859,830			150,859,830
Lake Side	-			-
Little Mountain	-			-
Naughton	-			-
West Valley	-			-
Wyodak	-			-
TOTAL FUEL BURN EXPENSE	249,206,323	-	-	249,206,323
OTHER GENERATION EXPENSE				
Blundell	-			-
Wind Integration Charge	2,029,889			2,029,889
TOTAL OTHER GEN. EXPENSE	2,029,889	-	-	2,029,889
NET POWER COST	503,506,133	88,879,916	39,860,254	251,236,212

Ref. Page 5.1.1

PacifiCorp

**Study Results
MERGED PEAK/ENERGY SPLIT**

Period Ending
Dec-09

(\$)

	Merged 01/09-12/09	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	287,526,107				287,526,107
Utah Pre Merger	-	-			
NonFirm Sub Total	-			-	
TOTAL SPECIAL SALES	300,490,907	12,964,800	-	-	287,526,107
PURCHASED POWER & NET INTERCHANGE					
BPA Peak Purchase	47,058,000	47,058,000			
Pacific Capacity	-	600,000	(600,000)		
Mid Columbia	24,143,205	7,242,962	16,900,244		
Misc/Pacific	5,943,589	1,232,479	4,711,110		
Q.F. Contracts/PPL	2,305,052				2,305,052
Pacific Sub Total	79,449,847	56,133,441	21,011,354	-	2,305,052
Gemstate	-	-	-		
GSLM	-	-	-		
QF Contracts/UPL	-	-	-		-
IPP Layoff	-	-	-		
UP&L to PP&L	-	-	-		
Utah Sub Total	-	-	-	-	-
APS Supplemental	-				-
Avoided Cost Resource	-				-
Blanding Purchase	-				-
Chehalis Tolling	-				-
Combine Hills	3,872,489				3,872,489
Constellation p257677	-				-
Constellation p257678	-				-
Constellation p268849	-				-
Deseret Purchase	-				-
Georgia-Pacific Camas	6,171,651				6,171,651
Hermiston Purchase	90,088,733				90,088,733
Hurricane Purchase	-				-
Idaho Power RTSA Purchase	2,103,115				2,103,115
Kennecott Generation Incentive	-				-
MagCorp	-				-
MagCorp Reserves	-				-
Morgan Stanley p189046	10,683,600				10,683,600
Morgan Stanley p244840	-				-
Morgan Stanley p244841	-				-
Morgan Stanley p272153-6-8	-				-
Morgan Stanley p272154-7	-				-
Nebo Heat Rate Option	-				-
NuCor	-				-
P4 Production	-				-
Rock River	-				-
Roseburg Forest Products	8,767,109				8,767,109
Three Buttes Wind	-				-
Tri-State Purchase	-				-
UBS p268848	-				-
UBS p268850	-				-
Weyerhaeuser Reserve	291,600				291,600
Wolverine Creek	-				-
Place Holder	-				-
BPA So. Idaho Exchange	-				-
DSM (Irrigation)	-				-
PSCO Exchange	-				-

PacifiCorp

Study Results
MERGED PEAK/ENERGY SPLIT
(\$)

Period Ending
 Dec-09

	Merged 01/09-12/09 (1,644,000)	Pre-Merger Demand	Pre-Merger Energy	Non-Firm	Post-Merger (1,644,000)
TransAlta p371343/s371344					
Short Term Firm Purchases	132,279,306				132,279,306
New Firm Sub Total	252,613,602	-	-	-	252,613,602
Non Firm Sub Total	-				-
TOTAL PURCHASED PW & NET INT.	332,063,449	56,133,441	21,011,354	-	254,918,655
WHEELING & U. OF F. EXPENSE					
Pacific Firm Wheeling and Use of Facilitie	34,597,586	34,597,586			
Utah Firm Wheeling and Use of Facilities	-	-			
Post Merger	57,821,661				57,821,661
Nonfirm Wheeling	-				-
TOTAL WHEELING & U. OF F. EXPENSE	92,419,247	34,597,586	-	-	57,821,661
THERMAL FUEL BURN EXPENSE					
Carbon	-				-
Cholla	-				-
Colstrip	5,661,890			5,661,890	
Craig	-				-
Chehalis	77,358,412			77,358,412	
Currant Creek	-				-
Dave Johnston	-				-
Gadsby	-				-
Gadsby CT	-				-
Hayden	-				-
Hermiston	53,701,621			53,701,621	
Hunter	-				-
Huntington	-				-
Jim Bridger	150,133,449			150,133,449	
Lake Side	-				-
Little Mountain	-				-
Naughton	-				-
West Valley	-				-
Wyodak	-				-
TOTAL FUEL BURN EXPENSE	286,855,372	-	-	286,855,372	-
OTHER GENERATION EXPENSE					
Blundell	-				-
Wind Integration Charge	1,807,310			1,807,310	
TOTAL OTHER GEN. EXPENSE	1,807,310	-	-	1,807,310	-
NET POWER COST	412,654,471	77,766,227	21,011,354	288,662,682	25,214,208

Ref. Page 5.1.1

	<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 Revenue:							
Other Electric Revenue	456	PRO	6,185,030	CAGW	21.396%	1,323,372	Below

Adjustment Detail:

12 Months Ended
12/31/2009

James River Offset
 Capital Recovery
 Major Maintenance Allowance
 Total Offset

5,685,509
499,521
6,185,030

Description of Adjustment

RES = Restating Adjustment; PRO = Proforma Adjustment

This adjustment credits Other Electric Revenues for the James River Royalty Offset as agreed in the January 13, 1993 agreement. Since the cost of James River power is included in the net power cost adjustment, it is necessary to show a credit for capital cost and maintenance cost recovery.

	<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	21.396%	(358,668)	5.3.2
Post-merger Depreciation Expense	403SP	RES	(113,040)	CAGW	21.396%	(24,186)	5.3.2
Taxes Other	408	RES	(645,057)	GPS	7.336%	(47,321)	5.3.1
Tax Depreciation Expense - Sch M	SCHMDT	RES	(384,441)	TAXDEPR	9.175%	(35,272)	5.3.2
Pre-merger Book Depr Exp - Sch M	SCHMAT	RES	(1,676,302)	CAGW	21.396%	(358,668)	Above
Post-merger Book Depr Exp - Sch M	SCHMAT	RES	(113,040)	CAGW	21.396%	(24,186)	Above
Deferred Income Tax Expense	41110	RES	533,174	DITEXP	11.635%	62,035	5.3.2
Adjustment to Rate Base:							
Pre-merger Plant	310	RES	(110,283,000)	CAGW	21.396%	(23,596,554)	5.3.2
Post-merger Plant	310	RES	(7,419,812)	CAGW	21.396%	(1,587,570)	5.3.2
Pre-merger Depreciation Reserve	108SP	RES	69,378,741	CAGW	21.396%	14,844,529	5.3.2
Post-merger Depreciation Reserve	108SP	RES	1,317,038	CAGW	21.396%	281,798	5.3.2
Deferred Income Tax Balance	282	RES	7,648,124	DITBAL	7.636%	583,981	Below
Deferred ITC	255	RES	1,303,170	ITC84	14.180%	184,789	5.3.2
Remove Base Data:							
Schedule M Addition	SCHMAT	RES	(52,188)	WA	Situs	(52,188)	
Calculation of Deferred Income Tax Balance							
Beginning Balance			7,914,711				5.3.6-4
Ending Balance			7,381,537				5.3.6-5
Average Balance			7,648,124				Above

Description of Adjustment

RES = Restating Adjustment; PRO = Proforma 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 2008
Removal of Colstrip #3
Property Tax Calculation

	Dec-08	Ref.
Total Colstrip Property Taxes	1,452,876	
Colstrip #3 as a percentage of Total Colstrip NB ¹	44.3986%	
Property Tax expense to remove	<u>645,057</u>	5.3

PacifiCorp
Results of Operations - December 2008
Removal of Colstrip #3

5.3.2

	AMA	Ref.
Depreciation Exp- Pre Merger	(1,676,302)	5.3.4-4 & 5.3.4-5
Depreciation Exp - Post Merger	<u>(113,040)</u>	5.3.5-5
	(1,789,342)	
Plant - Pre Merger	110,283,000	5.3.3-2
Plant - Post Merger	<u>7,419,812</u>	5.3.3-2
	117,702,812	
Depreciation Reserve - Pre Merger	(69,378,741)	5.3.4-5
Depreciation Res - Post Merger	<u>(1,317,038)</u>	5.3.5-5
	(70,695,779)	
Deferred ITC	1,303,170	5.3.7
Tax Depreciation	(384,441)	5.3.6-4 & 5.3.6-5
Deferred Income Tax Expense	(533,174)	5.3.6-4 & 5.3.6-5

**PacifiCorp
Results of Operations - December 2008
Removal of Colstrip #3**

Vintage Pre Mgr (Pre 1989)

Allocated Plant In Service Tax Basis Rate	A
110,283,000	
Tax Basis Rate	B
85,737,385	
Tax Basis	C

Yr #	BOOK DEPRECIATION				TAX DEPR				DEFERRED TAX				RATES			
	(A*N) BOOK DEPRECIATION	(D+E)(PY) Cumulative Bk Reserve	F AMA	Ref	(C*O) G TAX DEPRECIATION	(G-D) H Bk/Tax DIFFERENCE	(H*P) I DIT EXPENSE	(+)(-)(PY) J ACCUMULATED DIT BALANCE	B/E Avg of (J) K B/E Avg. of J	L Book Depreciation Rate	ACRS 15 M Tax Depreciation Rate	N Composite Income Tax Rate				
0	1982	0	0		0	0	0	0		0.000%	0.000%	46.000%				
0	1983	1,556,108	(1,556,108)		4,144,274	2,588,166	1,190,556	(1,190,556)		1.455%	0.000%	46.000%				
0	1984	3,136,369	(4,692,477)		8,325,898	5,189,529	2,387,183	(3,577,739)		2.910%	0.000%	46.000%				
0	1985	3,136,369	(7,828,846)		7,534,393	4,398,024	2,023,091	(5,600,830)		2.910%	0.000%	46.000%				
0	1986	3,196,111	(11,024,957)		6,781,215	3,585,103	1,649,148	(7,249,978)		2.910%	0.000%	46.000%				
0	1987	2,925,548	(13,950,505)		6,033,586	3,108,038	1,243,215	(8,493,193)		2.660%	0.000%	40.000%				
0	1988	2,933,528	(16,884,033)		6,025,645	3,092,117	1,051,320	(9,544,513)		2.660%	0.000%	34.000%				
0	1989	2,933,528	(19,817,560)		5,189,557	2,256,030	767,050	(10,311,563)		2.660%	0.000%	34.000%				
0	1990	2,933,528	(22,751,088)		5,163,125	2,229,597	758,063	(11,069,626)		2.660%	0.000%	34.000%				
0	1991	2,933,528	(25,684,616)		5,160,968	2,227,440	757,330	(11,826,955)		2.660%	0.000%	34.000%				
0	1992	2,933,528	(28,618,144)		5,142,341	2,208,813	750,997	(12,577,952)		2.660%	0.000%	34.000%				
0	1993	2,867,358	(31,485,502)		5,140,495	2,273,137	860,610	(13,438,562)		2.600%	0.000%	37.860%				
0	1994	2,867,358	(34,352,860)		5,138,787	2,271,429	859,963	(14,298,525)		2.600%	0.000%	37.860%				
0	1995	2,867,358	(37,220,218)		5,137,622	2,270,264	860,430	(15,158,955)		2.600%	0.000%	37.900%				
0	1996	2,867,358	(40,087,576)		5,137,444	2,270,086	860,363	(16,019,317)		2.600%	0.000%	37.900%				
0	1997	2,867,358	(42,954,934)		5,137,443	2,270,085	861,497	(16,880,814)		2.600%	0.000%	37.950%				
0	1998	2,558,566	(45,513,499)		164,315	(2,394,250)	(914,388)	(15,966,426)		2.320%	0.000%	38.191%				
0	Nov-99	2,345,352	(47,858,851)		109,536	(2,235,816)	(853,880)	(15,112,546)		2.127%	0.000%	38.191%				

RATES

DEFERRED TAX

TAX DEPR

BOOK DEPRECIATION

Yr #	(A*N)	(D+E*PY)	F	AMA	Ref	G	(C*O)	(G-D)	(H*P)	J	K	(M)	(N)	
	BOOK DEPRECIATION	Cumulative Bk Reserve				TAX DEPRECIATION		Bk/Tax DIFFERENCE	DIT EXPENSE	ACCUMULATED DIT BALANCE	B/E Avg. of J	Book Depreciation Rate	Composite Income Tax Rate	
0	Dec-99	213,214	(48,072,065)			9,958		(203,256)	(77,625)	(15,034,920)		0.193%	0.000%	38.191%
0	Jan-00	213,214	(48,285,279)			9,958		(203,256)	(77,625)	(14,957,295)		0.193%	0.000%	38.191%
0	Feb-00	213,214	(48,498,493)			9,958		(203,256)	(77,625)	(14,879,670)		0.193%	0.000%	38.191%
0	Mar-00	213,214	(48,711,706)			9,958		(203,256)	(77,625)	(14,802,044)		0.193%	0.000%	38.191%
0	Apr-00	213,214	(48,924,920)			9,958		(203,256)	(77,625)	(14,724,419)		0.193%	0.000%	38.191%
0	May-00	213,214	(49,138,134)			9,958		(203,256)	(77,625)	(14,646,793)		0.193%	0.000%	38.191%
0	Jun-00	213,214	(49,351,348)			9,958		(203,256)	(77,625)	(14,569,168)		0.193%	0.000%	38.191%
0	Jul-00	213,214	(49,564,562)			9,958		(203,256)	(77,625)	(14,491,542)		0.193%	0.000%	38.191%
0	Aug-00	213,214	(49,777,775)			9,958		(203,256)	(77,625)	(14,413,917)		0.193%	0.000%	38.191%
0	Sep-00	213,214	(49,990,989)			9,958		(203,256)	(77,625)	(14,336,292)		0.193%	0.000%	38.191%
0	Oct-00	213,214	(50,204,203)			9,958		(203,256)	(77,625)	(14,258,666)		0.193%	0.000%	38.191%
0	Nov-00	213,214	(50,417,417)			9,958		(203,256)	(77,625)	(14,181,041)		0.193%	0.000%	38.191%
0	Dec-00	213,214	(50,630,631)			9,958		(203,256)	(77,625)	(14,103,415)		0.193%	0.000%	38.191%
0	Jan-01	213,214	(50,843,844)			1,643		(211,571)	(80,801)	(14,022,614)		0.193%	0.000%	38.191%
0	Feb-01	213,214	(51,057,058)	(49,777,775)		1,643		(211,571)	(80,801)	(13,941,813)	(14,410,741)	0.193%	0.000%	38.191%
0	Mar-01	213,214	(51,270,272)	(49,990,989)		1,643		(211,571)	(80,481)	(13,861,332)	(14,331,688)	0.193%	0.000%	38.040%
0	Apr-01	213,214	(51,483,486)	(50,204,203)		1,643		(211,571)	(80,481)	(13,780,850)	(14,252,635)	0.193%	0.000%	38.040%
0	May-01	213,214	(51,696,700)	(50,417,417)		1,643		(211,571)	(80,481)	(13,700,369)	(14,173,581)	0.193%	0.000%	38.040%
0	Jun-01	213,214	(51,909,913)	(50,630,631)		1,643		(211,571)	(80,481)	(13,619,887)	(14,094,528)	0.193%	0.000%	38.040%
0	Jul-01	213,214	(52,123,127)	(50,843,844)		1,643		(211,571)	(80,481)	(13,539,406)	(14,015,474)	0.193%	0.000%	38.040%
0	Aug-01	213,214	(52,336,341)	(51,057,058)		1,643		(211,571)	(80,481)	(13,458,925)	(13,936,421)	0.193%	0.000%	38.040%
0	Sep-01	213,214	(52,549,555)	(51,270,272)		1,643		(211,571)	(80,481)	(13,378,443)	(13,857,367)	0.193%	0.000%	38.040%
0	Oct-01	213,214	(52,762,769)	(51,483,486)		1,643		(211,571)	(80,481)	(13,297,962)	(13,776,314)	0.193%	0.000%	38.040%
0	Nov-01	213,214	(52,975,982)	(51,696,700)		1,643		(211,571)	(80,481)	(13,217,480)	(13,695,260)	0.193%	0.000%	38.040%
0	Dec-01	213,214	(53,189,196)	(51,909,913)		1,643		(211,571)	(80,481)	(13,136,999)	(13,620,207)	0.193%	0.000%	38.040%
0	Jan-02	213,214	(53,402,410)	(52,123,127)		1,643		(211,570)	(80,481)	(13,056,517)	(13,539,566)	0.193%	0.000%	38.040%
0	Feb-02	213,214	(53,615,624)	(52,336,341)		1,643		(211,570)	(80,481)	(12,976,036)	(13,459,925)	0.193%	0.000%	38.040%
0	Mar-02	213,214	(53,828,838)	(52,549,555)		1,643		(211,570)	(80,481)	(12,895,554)	(13,378,443)	0.193%	0.000%	38.040%
0	Apr-02	213,214	(54,042,051)	(52,762,769)		1,643		(211,570)	(80,481)	(12,815,073)	(13,297,962)	0.193%	0.000%	38.040%
0	May-02	213,214	(54,255,265)	(52,975,982)		1,643		(211,570)	(80,481)	(12,734,592)	(13,217,480)	0.193%	0.000%	38.040%
0	Jun-02	213,214	(54,468,479)	(53,189,196)		1,643		(211,570)	(80,481)	(12,654,110)	(13,136,999)	0.193%	0.000%	38.040%
0	Jul-02	213,214	(54,681,693)	(53,402,410)		1,643		(211,570)	(80,481)	(12,573,629)	(13,056,517)	0.193%	0.000%	38.040%

BOOK DEPRECIATION

TAX DEPR

DEFERRED TAX

RATES

Yr #	(A*N)	(D+EIP*Y)	F	Ref	(C*O)	(G-D)	(H*P)	(I+J*PY)	K	L	M	N
	BOOK DEPRECIATION	Cumulative Bk Reserve	AMA		TAX DEPRECIATION	Bk/Tax DIFFERENCE	DIT EXPENSE	ACCUMULATED DIT BALANCE	B/E Avg. of J	Book Depreciation Rate	Tax Depreciation Rate	Composite Income Tax Rate
0	Aug-02	213,214	(54,894,907)	(53,615,624)	1,643	(211,570)	(80,481)	(12,493,147)	(12,976,036)	0.193%	0.000%	38.040%
0	Sep-02	213,214	(55,108,120)	(53,828,838)	1,643	(211,570)	(80,481)	(12,412,666)	(12,895,555)	0.193%	0.000%	38.040%
0	Oct-02	213,214	(55,321,334)	(54,042,051)	1,643	(211,570)	(80,481)	(12,332,185)	(12,815,073)	0.193%	0.000%	38.040%
0	Nov-02	213,214	(55,534,548)	(54,255,265)	1,643	(211,570)	(80,481)	(12,251,703)	(12,734,592)	0.193%	0.000%	38.040%
0	Dec-02	213,214	(55,747,762)	(54,468,479)	1,643	(211,570)	(80,481)	(12,171,222)	(12,654,110)	0.193%	0.000%	38.040%
0	Jan-03	213,214	(55,960,976)	(54,681,693)	1,643	(211,571)	(80,481)	(12,090,740)	(12,573,629)	0.193%	0.000%	38.040%
0	Feb-03	213,214	(56,174,189)	(54,894,907)	1,643	(211,571)	(80,481)	(12,010,259)	(12,493,147)	0.193%	0.000%	38.040%
0	Mar-03	213,214	(56,387,403)	(55,108,120)	1,643	(211,571)	(80,293)	(11,929,966)	(12,412,760)	0.193%	0.000%	37.951%
0	Apr-03	213,214	(56,600,617)	(55,321,334)	1,643	(211,571)	(80,293)	(11,849,672)	(12,332,373)	0.193%	0.000%	37.951%
0	May-03	213,214	(56,813,831)	(55,534,548)	1,643	(211,571)	(80,293)	(11,769,379)	(12,251,985)	0.193%	0.000%	37.951%
0	Jun-03	213,214	(57,027,045)	(55,747,762)	1,643	(211,571)	(80,293)	(11,689,086)	(12,171,598)	0.193%	0.000%	37.951%
0	Jul-03	213,214	(57,240,258)	(55,960,976)	1,643	(211,571)	(80,293)	(11,608,793)	(12,091,211)	0.193%	0.000%	37.951%
0	Aug-03	213,214	(57,453,472)	(56,174,189)	1,643	(211,571)	(80,293)	(11,528,500)	(12,010,824)	0.193%	0.000%	37.951%
0	Sep-03	213,214	(57,666,686)	(56,387,403)	1,643	(211,571)	(80,293)	(11,448,207)	(11,930,436)	0.193%	0.000%	37.951%
0	Oct-03	213,214	(57,879,900)	(56,600,617)	1,643	(211,571)	(80,293)	(11,367,913)	(11,850,049)	0.193%	0.000%	37.951%
0	Nov-03	213,214	(58,093,114)	(56,813,831)	1,643	(211,571)	(80,293)	(11,287,620)	(11,769,662)	0.193%	0.000%	37.951%
0	Dec-03	213,214	(58,306,327)	(57,027,045)	1,643	(211,571)	(80,293)	(11,207,327)	(11,689,274)	0.193%	0.000%	37.951%
0	Jan-04	213,214	(58,519,541)	(57,240,258)	1,643	(211,570)	(80,293)	(11,127,034)	(11,608,887)	0.193%	0.000%	37.951%
0	Feb-04	213,214	(58,732,755)	(57,453,472)	1,643	(211,570)	(80,293)	(11,046,741)	(11,528,500)	0.193%	0.000%	37.951%
0	Mar-04	213,214	(58,945,969)	(57,666,686)	1,643	(211,570)	(80,293)	(10,966,448)	(11,448,207)	0.193%	0.000%	37.951%
0	Apr-04	213,214	(59,159,183)	(57,879,900)	1,643	(211,570)	(80,293)	(10,886,155)	(11,367,914)	0.193%	0.000%	37.951%
0	May-04	213,214	(59,372,396)	(58,093,114)	1,643	(211,570)	(80,293)	(10,805,862)	(11,287,620)	0.193%	0.000%	37.951%
0	Jun-04	213,214	(59,585,610)	(58,306,327)	1,643	(211,570)	(80,293)	(10,725,568)	(11,207,327)	0.193%	0.000%	37.951%
0	Jul-04	213,214	(59,798,824)	(58,519,541)	1,643	(211,570)	(80,293)	(10,645,275)	(11,127,034)	0.193%	0.000%	37.951%
0	Aug-04	213,214	(60,012,038)	(58,732,755)	1,643	(211,570)	(80,293)	(10,564,982)	(11,046,741)	0.193%	0.000%	37.951%
0	Sep-04	213,214	(60,225,252)	(58,945,969)	1,643	(211,570)	(80,293)	(10,484,689)	(10,966,448)	0.193%	0.000%	37.951%
0	Oct-04	213,214	(60,438,465)	(59,159,183)	1,643	(211,570)	(80,293)	(10,404,396)	(10,886,155)	0.193%	0.000%	37.951%
0	Nov-04	213,214	(60,651,679)	(59,372,396)	1,643	(211,570)	(80,293)	(10,324,103)	(10,805,862)	0.193%	0.000%	37.951%
0	Dec-04	213,214	(60,864,893)	(59,585,610)	1,643	(211,570)	(80,293)	(10,243,810)	(10,725,568)	0.193%	0.000%	37.951%
0	Jan-05	213,214	(61,078,107)	(59,798,824)	1,643	(211,571)	(80,293)	(10,163,517)	(10,645,275)	0.193%	0.000%	37.951%
0	Feb-05	213,214	(61,291,321)	(60,012,038)	1,643	(211,571)	(80,293)	(10,083,223)	(10,564,982)	0.193%	0.000%	37.951%
0	Mar-05	213,214	(61,504,534)	(60,225,252)	1,643	(211,571)	(80,293)	(10,002,930)	(10,484,689)	0.193%	0.000%	37.951%

BOOK DEPRECIATION

TAX DEPR

DEFERRED TAX

RATES

Yr #	(A*N) D BOOK DEPRECIATION	(D+E[P*Y]) E Cumulative Bk Reserve	F AMA	Ref	(C*O) G TAX DEPRECIATION	(G-D) H Bk/Tax DIFFERENCE	(H*I) I DIT EXPENSE	(I+J[P*Y]) J ACCUMULATED DIT BALANCE	K B/E Avg of J	L Book Depreciation Rate	M Tax Depreciation Rate	N Composite Income Tax Rate
0	Apr-05	213,214	(61,717,748)	(60,438,465)	1,643	(211,571)	(80,293)	(9,922,637)	(10,404,396)	0.193%	0.000%	37.951%
0	May-05	213,214	(61,930,962)	(60,651,679)	1,643	(211,571)	(80,293)	(9,842,344)	(10,324,103)	0.193%	0.000%	37.951%
0	Jun-05	213,214	(62,144,176)	(60,864,893)	1,643	(211,571)	(80,293)	(9,762,051)	(10,243,810)	0.193%	0.000%	37.951%
0	Jul-05	213,214	(62,357,390)	(61,078,107)	1,643	(211,571)	(80,293)	(9,681,758)	(10,163,516)	0.193%	0.000%	37.951%
0	Aug-05	213,214	(62,570,603)	(61,291,321)	1,643	(211,571)	(80,293)	(9,601,464)	(10,083,223)	0.193%	0.000%	37.951%
0	Sep-05	213,214	(62,783,817)	(61,504,534)	1,643	(211,571)	(80,293)	(9,521,171)	(10,002,930)	0.193%	0.000%	37.951%
0	Oct-05	213,214	(62,997,031)	(61,717,748)	1,643	(211,571)	(80,293)	(9,440,878)	(9,922,637)	0.193%	0.000%	37.951%
0	Nov-05	213,214	(63,210,245)	(61,930,962)	1,643	(211,571)	(80,293)	(9,360,585)	(9,842,344)	0.193%	0.000%	37.951%
0	Dec-05	213,214	(63,423,459)	(62,144,176)	1,643	(211,571)	(80,293)	(9,280,292)	(9,762,051)	0.193%	0.000%	37.951%
0	Jan-06	213,214	(63,636,672)	(62,357,390)	1,643	(211,570)	(80,293)	(9,199,999)	(9,681,758)	0.193%	0.000%	37.951%
0	Feb-06	213,214	(63,849,886)	(62,570,603)	1,643	(211,570)	(80,293)	(9,119,706)	(9,601,464)	0.193%	0.000%	37.951%
0	Mar-06	213,214	(64,063,100)	(62,783,817)	1,643	(211,570)	(80,293)	(9,039,412)	(9,521,171)	0.193%	0.000%	37.951%
0	Apr-06	213,214	(64,276,314)	(62,997,031)	1,643	(211,570)	(80,293)	(8,959,119)	(9,440,878)	0.193%	0.000%	37.951%
0	May-06	213,214	(64,489,528)	(63,210,245)	1,643	(211,570)	(80,293)	(8,878,826)	(9,360,585)	0.193%	0.000%	37.951%
0	Jun-06	213,214	(64,702,741)	(63,423,459)	1,643	(211,570)	(80,293)	(8,798,533)	(9,280,292)	0.193%	0.000%	37.951%
0	Jul-06	213,214	(64,915,955)	(63,636,672)	1,643	(211,570)	(80,293)	(8,718,240)	(9,199,999)	0.193%	0.000%	37.951%
0	Aug-06	213,214	(65,129,169)	(63,849,886)	1,643	(211,570)	(80,293)	(8,637,947)	(9,119,706)	0.193%	0.000%	37.951%
0	Sep-06	213,214	(65,342,383)	(64,063,100)	1,643	(211,570)	(80,293)	(8,557,654)	(9,039,412)	0.193%	0.000%	37.951%
0	Oct-06	213,214	(65,555,597)	(64,276,314)	1,643	(211,570)	(80,293)	(8,477,361)	(8,959,119)	0.193%	0.000%	37.951%
0	Nov-06	213,214	(65,768,810)	(64,489,528)	1,643	(211,570)	(80,293)	(8,397,067)	(8,878,826)	0.193%	0.000%	37.951%
0	Dec-06	213,214	(65,982,024)	(64,702,741)	1,643	(211,570)	(80,293)	(8,316,774)	(8,798,533)	0.193%	0.000%	37.951%
0	Jan-07	213,214	(66,195,238)	(64,915,955)	1,368	(211,846)	(80,398)	(8,236,377)	(8,718,188)	0.193%	0.000%	37.951%
0	Feb-07	213,214	(66,408,452)	(65,129,169)	1,368	(211,846)	(80,398)	(8,155,979)	(8,637,842)	0.193%	0.000%	37.951%
0	Mar-07	213,214	(66,621,666)	(65,342,383)	1,368	(211,846)	(80,398)	(8,075,582)	(8,557,497)	0.193%	0.000%	37.951%
0	Apr-07	213,214	(66,834,879)	(65,555,597)	1,368	(211,846)	(80,398)	(7,995,184)	(8,477,152)	0.193%	0.000%	37.951%
0	May-07	213,214	(67,048,093)	(65,768,810)	1,368	(211,846)	(80,398)	(7,914,786)	(8,396,806)	0.193%	0.000%	37.951%
0	Jun-07	213,214	(67,261,307)	(65,982,024)	1,368	(211,846)	(80,398)	(7,834,389)	(8,316,461)	0.193%	0.000%	37.951%
0	Jul-07	213,214	(67,474,521)	(66,195,238)	1,368	(211,846)	(80,398)	(7,753,991)	(8,236,116)	0.193%	0.000%	37.951%
0	Aug-07	213,214	(67,687,735)	(66,408,452)	1,368	(211,846)	(80,398)	(7,673,594)	(8,155,770)	0.193%	0.000%	37.951%
0	Sep-07	213,214	(67,900,948)	(66,621,666)	1,368	(211,846)	(80,398)	(7,593,196)	(8,075,425)	0.193%	0.000%	37.951%
0	Oct-07	213,214	(68,114,162)	(66,834,879)	1,368	(211,846)	(80,398)	(7,512,799)	(7,995,080)	0.193%	0.000%	37.951%
0	Nov-07	213,214	(68,327,376)	(67,048,093)	1,368	(211,846)	(80,398)	(7,432,401)	(7,914,734)	0.193%	0.000%	37.951%

BOOK DEPRECIATION

TAX DEPR

DEFERRED TAX

RATES

Yr #	(A*N) BOOK DEPRECIATION	(D+E[P*Y]) Cumulative Bk Reserve	F AMA	Ref	(C*O) TAX DEPRECIATION	(G-D) Bk/Tax DIFFERENCE	(H*P) DIT EXPENSE	J ACCUMULATED DIT BALANCE	K B/E Avg of J	L Book Depreciation Rate	M Tax Depreciation Rate	N Composite Income Tax Rate
0	213,214	(68,540,590)	(67,261,307)		1,368	(211,846)	(80,398)	(7,352,003)	(7,834,389)	0.193%	0.000%	37.951%
0	139,692	(68,680,282)	(67,471,457)		547	(139,145)	(52,807)	(7,299,196)	(7,767,787)	0.127%	0.000%	37.951%
0	139,692	(68,819,973)	(67,675,481)		547	(139,145)	(52,807)	(7,246,389)	(7,701,184)	0.127%	0.000%	37.951%
0	139,692	(68,959,665)	(67,873,378)		547	(139,145)	(52,807)	(7,193,582)	(7,634,582)	0.127%	0.000%	37.951%
0	139,692	(69,099,357)	(68,065,147)		547	(139,145)	(52,807)	(7,140,775)	(7,567,980)	0.127%	0.000%	37.951%
0	139,692	(69,239,049)	(68,250,791)		547	(139,145)	(52,807)	(7,087,968)	(7,501,377)	0.127%	0.000%	37.951%
0	139,692	(69,378,741)	(68,430,307)		547	(139,145)	(52,807)	(7,035,161)	(7,434,775)	0.127%	0.000%	37.951%
0	139,692	(69,518,432)	(68,603,896)		547	(139,145)	(52,807)	(6,982,354)	(7,368,173)	0.127%	0.000%	37.951%
0	139,692	(69,658,124)	(68,770,959)		547	(139,145)	(52,807)	(6,929,547)	(7,301,571)	0.127%	0.000%	37.951%
0	139,692	(69,797,816)	(68,932,094)		547	(139,145)	(52,807)	(6,876,740)	(7,234,968)	0.127%	0.000%	37.951%
0	139,692	(69,937,508)	(69,087,103)		547	(139,145)	(52,807)	(6,823,933)	(7,168,366)	0.127%	0.000%	37.951%
0	139,692	(70,077,200)	(69,235,985)		547	(139,145)	(52,807)	(6,771,126)	(7,101,764)	0.127%	0.000%	37.951%
0	139,692	(70,216,891)	(69,378,741)	5.3.2	547	(139,145)	(52,807)	(6,718,319)	(7,035,161)	0.127%	0.000%	37.951%
0	0	(70,216,891)	(69,512,612)		0	0	0	(6,718,319)	(7,008,758)	0.000%	0.000%	37.951%
0	0	(70,216,891)	(69,634,842)		0	0	0	(6,718,319)	(6,982,354)	0.000%	0.000%	37.951%
0	0	(70,216,891)	(69,745,432)		0	0	0	(6,718,319)	(6,955,951)	0.000%	0.000%	37.951%
0	0	(70,216,891)	(69,844,380)		0	0	0	(6,718,319)	(6,929,547)	0.000%	0.000%	37.951%
0	0	(70,216,891)	(69,931,687)		0	0	0	(6,718,319)	(6,903,144)	0.000%	0.000%	37.951%
0	0	(70,216,891)	(70,007,354)		0	0	0	(6,718,319)	(6,876,740)	0.000%	0.000%	37.951%

**PacifiCorp
Results of Operations - December 2008
Removal of Colstrip #3**

Vintage Post Mgr (Post 1988)

Allocated Plant In Service Tax Basis Rate	A
Tax Basis	B
	C

	BOOK DEPRECIATION			TAX DEPR			DEFERRED TAX				RATES			
	(A*N) D	(D+E*(PY)) E	F AMA	(C*O) G	(G-D) H	(H*P) I	(I+J*(PY)) J	K B/E Avg of J	L Book Depreciation Rate	M Tax Depreciation Rate	N Composite Income Tax Rate			
1982	0	0		0	0	0	0	0	0.000%	0.000%	46.000%			
1983	0	0		0	0	0	0	0	1.455%	0.000%	46.000%			
1984	0	0		0	0	0	0	0	2.910%	0.000%	46.000%			
1985	0	0		0	0	0	0	0	2.910%	0.000%	46.000%			
1986	0	0		0	0	0	0	0	2.910%	0.000%	46.000%			
1987	0	0		0	0	0	0	0	2.660%	0.000%	40.000%			
1988	0	0		0	0	0	0	0	2.660%	0.000%	34.000%			
1989	(3,828)	3,828		(5,289)	(1,461)	(497)	497	497	2.660%	0.000%	34.000%			
1990	(2,094)	5,922		(7,785)	(5,691)	(1,935)	2,432	2,432	2.660%	0.000%	34.000%			
1991	(1,629)	7,552		(4,163)	(2,534)	(861)	3,293	3,293	2.660%	0.000%	34.000%			
1992	12,509	(4,958)		16,323	3,814	1,297	1,996	1,996	2.660%	0.000%	34.000%			
1993	16,413	(21,371)		40,552	24,139	9,139	(7,143)	(7,143)	2.600%	0.000%	37.860%			
1994	23,014	(44,385)		52,754	29,740	11,260	(18,402)	(18,402)	2.600%	0.000%	37.860%			
1995	44,804	(89,189)		88,932	44,128	16,724	(35,127)	(35,127)	2.600%	0.000%	37.900%			
1996	62,822	(152,011)		138,526	75,704	28,692	(63,819)	(63,819)	2.600%	0.000%	37.900%			
1997	82,028	(234,039)		180,358	98,330	37,316	(101,135)	(101,135)	2.600%	0.000%	37.950%			

BOOK DEPRECIATION

TAX DEPR

DEFERRED TAX

RATES

	BOOK DEPRECIATION				TAX DEPR				DEFERRED TAX				RATES			
	(A*N) D	(D+E[P*Y]) E	AMA F	Ref G	(C*O) G	TAX DEPRECIATION H	Bk/Tax DIFFERENCE I	(H*P) I	(I+J[P*Y]) J	B/E Avg of (J) K	Book Depreciation Rate L	Tax Depreciation Rate M	Composite Income Tax Rate N	ACRS 15		
1998	72,112	(306,150)			191,971	119,860	45,776	(146,910)		2.320%	0.000%	38.191%				
Nov-99	68,907	(375,057)			165,450	96,543	36,871	(183,781)		2.127%	0.000%	38.191%				
Dec-99	6,264	(381,321)			15,041	8,777	3,352	(187,133)		2.320%	0.000%	38.191%				
Jan-00	6,264	(387,586)			14,422	8,157	3,115	(190,248)		0.387%	0.000%	38.191%				
Feb-00	6,264	(393,850)			14,422	8,157	3,115	(193,364)		0.193%	0.000%	38.191%				
Mar-00	6,163	(400,013)			14,260	8,098	3,093	(196,456)		0.193%	0.000%	38.191%				
Apr-00	6,239	(406,251)			14,381	8,143	3,110	(199,566)		0.193%	0.000%	38.191%				
May-00	6,239	(412,490)			14,381	8,143	3,110	(202,676)		0.193%	0.000%	38.191%				
Jun-00	6,239	(418,729)			14,381	8,143	3,110	(205,786)		0.193%	0.000%	38.191%				
Jul-00	6,239	(424,968)			14,381	8,143	3,110	(208,895)		0.193%	0.000%	38.191%				
Aug-00	6,239	(431,207)			14,381	8,143	3,110	(212,005)		0.193%	0.000%	38.191%				
Sep-00	6,239	(437,445)			14,381	8,143	3,110	(215,115)		0.193%	0.000%	38.191%				
Oct-00	6,239	(443,684)			14,381	8,143	3,110	(218,224)		0.193%	0.000%	38.191%				
Nov-00	6,239	(449,923)			14,381	8,143	3,110	(221,334)		0.193%	0.000%	38.191%				
Dec-00	8,282	(456,205)			17,580	9,299	3,551	(224,885)		0.193%	0.000%	38.191%				
Jan-01	6,466	(464,671)			13,786	7,320	2,796	(227,681)		0.193%	0.000%	38.191%				
Feb-01	6,466	(471,137)	(431,673)		13,786	7,320	2,796	(230,477)	(211,920)	0.193%	0.000%	38.191%				
Mar-01	6,168	(477,305)	(438,114)		13,315	7,147	2,719	(233,195)	(214,826)	0.193%	0.000%	38.040%				
Apr-01	6,367	(483,672)	(444,560)		13,962	7,595	2,889	(236,084)	(217,825)	0.193%	0.000%	38.040%				
May-01	6,367	(490,038)	(451,017)		13,962	7,595	2,889	(238,974)	(220,825)	0.193%	0.000%	38.040%				
Jun-01	6,367	(496,405)	(457,485)		13,962	7,595	2,889	(241,863)	(223,824)	0.193%	0.000%	38.040%				
Jul-01	6,367	(502,772)	(463,963)		13,962	7,595	2,889	(244,752)	(226,824)	0.193%	0.000%	38.040%				
Aug-01	6,367	(509,138)	(470,452)		13,962	7,595	2,889	(247,641)	(229,823)	0.193%	0.000%	38.040%				
Sep-01	13,565	(522,703)	(477,252)		25,364	11,799	4,488	(252,129)	(233,622)	0.193%	0.000%	38.040%				
Oct-01	7,566	(530,269)	(484,412)		15,862	8,296	3,156	(255,285)	(236,755)	0.193%	0.000%	38.040%				
Nov-01	7,566	(537,836)	(491,683)		15,862	8,296	3,156	(258,441)	(239,888)	0.193%	0.000%	38.040%				
Dec-01	7,566	(545,402)	(498,979)		15,868	8,302	3,158	(261,599)	(243,242)	0.193%	0.000%	38.040%				
Jan-02	7,566	(552,968)	(506,291)		14,941	7,375	2,805	(264,404)	(246,043)	0.193%	0.000%	38.040%				
Feb-02	7,566	(560,535)	(513,695)		14,941	7,375	2,805	(267,209)	(248,843)	0.193%	0.000%	38.040%				
Mar-02	5,112	(565,647)	(521,101)		11,053	5,941	2,260	(269,469)	(251,332)	0.193%	0.000%	38.040%				
Apr-02	7,157	(572,804)	(528,496)		15,999	8,842	3,363	(272,833)	(254,459)	0.193%	0.000%	38.040%				

BOOK DEPRECIATION

TAX DEPR

DEFERRED TAX

RATES

	BOOK DEPRECIATION				TAX DEPR				DEFERRED TAX				RATES			
	(A*N) D	(D+E|PY) E	AMA F	Ref G	(C*O) G	(G-D) H	(H*P) I	(I+J|PY) J	B/E Avg of (J) K	L	M	N	ACRS 15 L	M	N	
	BOOK DEPRECIATION	Cumulative Bk Reserve			TAX DEPRECIATION	Bk/Tax DIFFERENCE	DIT EXPENSE	ACCUMULATED DIT BALANCE	B/E Avg. of J	Book Depreciation Rate	Tax Depreciation Rate	Composite Income Tax Rate	Book Depreciation Rate	Tax Depreciation Rate	Composite Income Tax Rate	
May-02	7,157	(579,961)	(535,957)		15,999	8,842	3,363	(276,196)	(257,585)	0.193%	0.000%	38.040%	0.193%	0.000%	38.040%	
Jun-02	7,157	(587,118)	(543,483)		15,999	8,842	3,363	(279,560)	(260,711)	0.193%	0.000%	38.040%	0.193%	0.000%	38.040%	
Jul-02	7,157	(594,276)	(551,075)		15,999	8,842	3,363	(282,923)	(263,838)	0.193%	0.000%	38.040%	0.193%	0.000%	38.040%	
Aug-02	7,157	(601,433)	(558,734)		15,999	8,842	3,363	(286,286)	(266,964)	0.193%	0.000%	38.040%	0.193%	0.000%	38.040%	
Sep-02	7,157	(608,590)	(566,158)		15,999	8,842	3,363	(289,650)	(270,890)	0.193%	0.000%	38.040%	0.193%	0.000%	38.040%	
Oct-02	7,157	(615,748)	(573,298)		15,400	8,242	3,135	(292,785)	(274,035)	0.193%	0.000%	38.040%	0.193%	0.000%	38.040%	
Nov-02	7,157	(622,905)	(580,404)		15,400	8,242	3,135	(295,921)	(277,181)	0.193%	0.000%	38.040%	0.193%	0.000%	38.040%	
Dec-02	7,157	(630,062)	(587,476)		15,405	8,248	3,137	(299,058)	(280,328)	0.193%	0.000%	38.040%	0.193%	0.000%	38.040%	
Jan-03	7,157	(637,219)	(594,514)		14,906	7,748	2,947	(302,006)	(283,205)	0.193%	0.000%	38.040%	0.193%	0.000%	38.040%	
Feb-03	7,157	(644,377)	(601,518)		14,906	7,748	2,947	(304,953)	(286,081)	0.193%	0.000%	38.040%	0.193%	0.000%	38.040%	
Mar-03	3,998	(648,374)	(608,459)		9,900	5,903	2,240	(307,193)	(288,331)	0.193%	0.000%	37.951%	0.193%	0.000%	37.951%	
Apr-03	6,894	(655,268)	(615,342)		13,780	6,886	2,613	(309,807)	(291,320)	0.193%	0.000%	37.951%	0.193%	0.000%	37.951%	
May-03	6,894	(662,162)	(622,203)		13,780	6,886	2,613	(312,420)	(294,308)	0.193%	0.000%	37.951%	0.193%	0.000%	37.951%	
Jun-03	6,894	(669,056)	(629,042)		13,780	6,886	2,613	(315,033)	(297,296)	0.193%	0.000%	37.951%	0.193%	0.000%	37.951%	
Jul-03	6,894	(675,950)	(635,859)		13,780	6,886	2,613	(317,647)	(300,285)	0.193%	0.000%	37.951%	0.193%	0.000%	37.951%	
Aug-03	6,894	(682,844)	(642,654)		13,780	6,886	2,613	(320,260)	(303,273)	0.193%	0.000%	37.951%	0.193%	0.000%	37.951%	
Sep-03	15,893	(698,737)	(649,802)		28,035	12,142	4,608	(324,868)	(307,259)	0.193%	0.000%	37.951%	0.193%	0.000%	37.951%	
Oct-03	8,394	(707,131)	(657,366)		16,250	7,856	2,981	(327,849)	(310,317)	0.193%	0.000%	37.951%	0.193%	0.000%	37.951%	
Nov-03	8,394	(715,525)	(665,033)		16,250	7,856	2,981	(330,831)	(313,376)	0.193%	0.000%	37.951%	0.193%	0.000%	37.951%	
Dec-03	8,394	(723,919)	(672,803)		16,255	7,861	2,983	(333,814)	(316,436)	0.193%	0.000%	37.951%	0.193%	0.000%	37.951%	
Jan-04	8,394	(732,312)	(680,676)		15,990	7,596	2,883	(336,697)	(319,351)	0.193%	0.000%	37.951%	0.193%	0.000%	37.951%	
Feb-04	8,394	(740,706)	(688,652)		15,990	7,596	2,883	(339,579)	(322,266)	0.193%	0.000%	37.951%	0.193%	0.000%	37.951%	
Mar-04	10,592	(751,298)	(696,954)		19,472	8,880	3,370	(342,949)	(325,071)	0.193%	0.000%	37.951%	0.193%	0.000%	37.951%	
Apr-04	8,760	(760,058)	(705,609)		18,530	9,770	3,708	(346,657)	(328,232)	0.193%	0.000%	37.951%	0.193%	0.000%	37.951%	
May-04	8,760	(768,819)	(714,419)		18,530	9,770	3,708	(350,365)	(331,393)	0.193%	0.000%	37.951%	0.193%	0.000%	37.951%	
Jun-04	8,760	(777,579)	(723,385)		18,530	9,770	3,708	(354,073)	(334,553)	0.193%	0.000%	37.951%	0.193%	0.000%	37.951%	
Jul-04	8,760	(786,339)	(732,506)		18,530	9,770	3,708	(357,781)	(337,714)	0.193%	0.000%	37.951%	0.193%	0.000%	37.951%	
Aug-04	8,760	(795,099)	(741,783)		18,530	9,770	3,708	(361,489)	(340,874)	0.193%	0.000%	37.951%	0.193%	0.000%	37.951%	
Sep-04	12,500	(807,599)	(750,996)		24,455	11,954	4,537	(366,026)	(345,447)	0.193%	0.000%	37.951%	0.193%	0.000%	37.951%	
Oct-04	9,384	(816,983)	(760,109)		20,141	10,757	4,083	(370,108)	(348,979)	0.193%	0.000%	37.951%	0.193%	0.000%	37.951%	
Nov-04	9,384	(826,366)	(769,305)		20,141	10,757	4,083	(374,191)	(352,511)	0.193%	0.000%	37.951%	0.193%	0.000%	37.951%	

BOOK DEPRECIATION

TAX DEPR

DEFERRED TAX

RATES

	(A*)	(D+E+PY)	F	(C*O)	(G-D)	(H*P)	J	K	L	M	N
	BOOK DEPRECIATION	Cumulative Bk Reserve	AMA	TAX DEPRECIATION	Bk/Tax DIFFERENCE	DIT EXPENSE	ACCUMULATED DIT BALANCE	B/E Avg. of J	Book Depreciation Rate	Tax Depreciation Rate	Composite Income Tax Rate
											ACRS 15
Dec-04	9,384	(835,750)	(778,583)	20,146	10,762	4,084	(378,275)	(356,045)	0.193%	0.000%	37.951%
Jan-05	9,384	(845,133)	(787,943)	20,099	10,716	4,067	(382,342)	(359,519)	0.193%	0.000%	37.951%
Feb-05	9,384	(854,517)	(797,386)	20,099	10,716	4,067	(386,409)	(362,994)	0.193%	0.000%	37.951%
Mar-05	17,085	(871,602)	(807,141)	32,300	15,214	5,774	(392,183)	(367,566)	0.193%	0.000%	37.951%
Apr-05	10,667	(882,269)	(817,246)	22,482	11,815	4,484	(396,667)	(371,662)	0.193%	0.000%	37.951%
May-05	10,667	(892,936)	(827,509)	22,482	11,815	4,484	(401,151)	(375,758)	0.193%	0.000%	37.951%
Jun-05	10,667	(903,603)	(837,932)	22,482	11,815	4,484	(405,635)	(379,854)	0.193%	0.000%	37.951%
Jul-05	10,667	(914,271)	(848,514)	22,482	11,815	4,484	(410,119)	(383,950)	0.193%	0.000%	37.951%
Aug-05	10,667	(924,938)	(859,254)	22,482	11,815	4,484	(414,602)	(388,046)	0.193%	0.000%	37.951%
Sep-05	6,089	(931,027)	(869,807)	15,230	9,141	3,469	(418,072)	(392,049)	0.193%	0.000%	37.951%
Oct-05	9,904	(940,931)	(880,114)	23,151	13,247	5,027	(423,099)	(396,604)	0.193%	0.000%	37.951%
Nov-05	9,904	(950,835)	(890,465)	23,151	13,247	5,027	(428,126)	(401,159)	0.193%	0.000%	37.951%
Dec-05	10,208	(961,043)	(900,871)	23,637	13,429	5,096	(433,222)	(405,749)	0.193%	0.000%	37.951%
Jan-06	10,005	(971,048)	(911,338)	23,296	13,291	5,044	(438,266)	(410,304)	0.193%	0.000%	37.951%
Feb-06	10,005	(981,054)	(921,857)	23,296	13,291	5,044	(443,311)	(414,860)	0.193%	0.000%	37.951%
Mar-06	12,925	(993,979)	(932,229)	27,921	14,996	5,691	(449,002)	(420,592)	0.193%	0.000%	37.951%
Apr-06	10,979	(1,004,957)	(942,440)	23,057	12,078	4,584	(453,586)	(425,126)	0.193%	0.000%	37.951%
May-06	10,979	(1,015,936)	(952,677)	23,057	12,078	4,584	(458,169)	(429,660)	0.193%	0.000%	37.951%
Jun-06	11,309	(1,027,245)	(962,953)	23,681	12,271	4,657	(462,827)	(434,231)	0.193%	0.000%	37.951%
Jul-06	11,089	(1,038,334)	(973,275)	23,232	12,143	4,608	(467,435)	(438,777)	0.193%	0.000%	37.951%
Aug-06	11,089	(1,049,423)	(983,631)	23,232	12,143	4,608	(472,043)	(443,323)	0.193%	0.000%	37.951%
Sep-06	11,089	(1,060,512)	(994,213)	23,232	12,143	4,608	(476,651)	(447,362)	0.193%	0.000%	37.951%
Oct-06	11,089	(1,071,601)	(1,005,053)	23,083	11,994	4,552	(481,203)	(452,151)	0.193%	0.000%	37.951%
Nov-06	11,089	(1,082,690)	(1,015,991)	23,083	11,994	4,552	(485,755)	(456,941)	0.193%	0.000%	37.951%
Dec-06	19,977	(1,102,666)	(1,027,386)	37,165	17,189	6,523	(492,278)	(462,750)	0.193%	0.000%	37.951%
Jan-07	12,570	(1,115,236)	(1,039,295)	26,870	14,299	5,427	(497,705)	(467,986)	0.193%	0.000%	37.951%
Feb-07	12,570	(1,127,807)	(1,051,417)	26,870	14,299	5,427	(503,132)	(473,221)	0.193%	0.000%	37.951%
Mar-07	12,570	(1,140,377)	(1,063,632)	26,870	14,299	5,427	(508,559)	(478,780)	0.193%	0.000%	37.951%
Apr-07	12,570	(1,152,947)	(1,075,898)	26,591	14,021	5,321	(513,880)	(483,733)	0.193%	0.000%	37.951%
May-07	12,570	(1,165,517)	(1,088,297)	26,591	14,021	5,321	(519,201)	(488,685)	0.193%	0.000%	37.951%
Jun-07	10,668	(1,176,185)	(1,100,735)	23,578	12,910	4,900	(524,101)	(493,464)	0.193%	0.000%	37.951%

BOOK DEPRECIATION

TAX DEPR

DEFERRED TAX

RATES

	(A*N)	(D+E[PY])	F	(C*O)	(G-D)	(H*P)	(I+J[PY])	K	L	M	N
	BOOK DEPRECIATION	Cumulative Bk Reserve	AMA	TAX DEPRECIATION	BK/Tax DIFFERENCE	DIT EXPENSE	ACCUMULATED DIT BALANCE	B/E Avg. of J	Book Depreciation Rate	Tax Depreciation Rate	Composite Income Tax Rate
Jul-07	12,253	(1,188,438)	(1,113,196)	28,260	16,007	6,075	(530,175)	(498,805)	0.193%	0.000%	37.951%
Aug-07	12,253	(1,200,691)	(1,125,753)	28,260	16,007	6,075	(536,250)	(504,147)	0.193%	0.000%	37.951%
Sep-07	12,253	(1,212,944)	(1,138,407)	28,260	16,007	6,075	(542,325)	(509,488)	0.193%	0.000%	37.951%
Oct-07	12,253	(1,225,197)	(1,151,158)	27,962	15,709	5,962	(548,287)	(514,745)	0.193%	0.000%	37.951%
Nov-07	12,253	(1,237,450)	(1,164,006)	27,962	15,709	5,962	(554,248)	(520,002)	0.193%	0.000%	37.951%
Dec-07	23,518	(1,260,969)	(1,177,051)	45,808	22,289	8,459	(562,707)	(527,493)	0.193%	0.000%	37.951%
Jan-08	9,258	(1,270,227)	(1,190,104)	30,265	21,007	7,972	(570,680)	(534,192)	0.127%	0.000%	37.951%
Feb-08	9,258	(1,279,485)	(1,202,882)	30,265	21,007	7,972	(578,652)	(540,892)	0.127%	0.000%	37.951%
Mar-08	9,258	(1,288,743)	(1,215,384)	30,265	21,007	7,972	(586,624)	(547,591)	0.127%	0.000%	37.951%
Apr-08	9,258	(1,298,001)	(1,227,610)	29,860	20,602	7,819	(594,443)	(554,161)	0.127%	0.000%	37.951%
May-08	9,258	(1,307,259)	(1,239,560)	29,860	20,602	7,819	(602,262)	(560,731)	0.127%	0.000%	37.951%
Jun-08	9,879	(1,317,138)	(1,251,339)	31,363	21,483	8,153	(610,415)	(567,258)	0.127%	0.000%	37.951%
Jul-08	9,362	(1,326,500)	(1,262,964)	32,523	23,161	8,790	(619,205)	(574,690)	0.127%	0.000%	37.951%
Aug-08	9,362	(1,335,861)	(1,274,349)	32,523	23,161	8,790	(627,995)	(582,122)	0.127%	0.000%	37.951%
Sep-08	9,362	(1,345,223)	(1,285,493)	32,523	23,161	8,790	(636,785)	(589,555)	0.127%	0.000%	37.951%
Oct-08	9,362	(1,354,584)	(1,296,396)	32,247	22,885	8,685	(645,470)	(596,878)	0.127%	0.000%	37.951%
Nov-08	9,362	(1,363,946)	(1,307,057)	32,247	22,885	8,685	(654,155)	(604,202)	0.127%	0.000%	37.951%
Dec-08	10,063	(1,374,009)	(1,317,038)	33,943	23,880	9,063	(663,218)	(612,962)	0.127%	0.000%	37.951%
Jan-09	0	(1,374,009)	(1,326,072)	32,893	32,893	0	(663,218)	(616,949)	0.000%	0.000%	37.951%
Feb-09	0	(1,374,009)	(1,334,335)	32,893	32,893	0	(663,218)	(620,935)	0.000%	0.000%	37.951%
Mar-09	0	(1,374,009)	(1,341,826)	32,893	32,893	0	(663,218)	(624,921)	0.000%	0.000%	37.951%
Apr-09	0	(1,374,009)	(1,348,546)	32,665	32,665	0	(663,218)	(628,830)	0.000%	0.000%	37.951%
May-09	0	(1,374,009)	(1,354,494)	32,665	32,665	0	(663,218)	(632,740)	0.000%	0.000%	37.951%
Jun-09	0	(1,374,009)	(1,359,645)	32,665	32,665	0	(663,218)	(636,816)	0.000%	0.000%	37.951%

**PacifiCorp
Results of Operations - December 2008
Removal of Colstrip #3**

Vintage All

Allocated Plant In Service Tax Basis Rate	A	117,765,990
Tax Basis	B	93,070,715
	C	

Yr #	BOOK DEPRECIATION				TAX DEPR				DEFERRED TAX				RATES			
	(A*N) BOOK DEPRECIATION	(D+E[PY]) Cumulative Bk Reserve	F AMA	Ref	(C*O) TAX DEPRECIATION	(G-D) Bk/Tax DIFFERENCE	(H*P) DIT EXPENSE	(I+J[PY]) ACCUMULATED DIT BALANCE	B/E Avg. of J K	Ref	L Book Depreciation Rate	M Tax Depreciation Rate	N Composite Income Tax Rate			
0	1982	0	0	0	0	0	0	0			0.000%	0.000%	46.000%			
0	1983	1,556,108	(1,556,108)		4,144,274	2,588,166	1,190,556	(1,190,556)			1.455%	0.000%	46.000%			
0	1984	3,136,369	(4,692,477)		8,325,898	5,189,529	2,367,183	(3,577,739)			2.910%	0.000%	46.000%			
0	1985	3,136,369	(7,828,846)		7,534,393	4,398,024	2,023,091	(5,600,830)			2.910%	0.000%	46.000%			
0	1986	3,196,111	(11,024,957)		6,781,215	3,585,103	1,649,148	(7,249,978)			2.910%	0.000%	46.000%			
0	1987	2,925,548	(13,950,505)		6,033,586	3,108,038	1,243,215	(8,493,193)			2.660%	0.000%	40.000%			
0	1988	2,933,528	(16,884,033)		6,025,645	3,092,117	1,051,320	(9,544,513)			2.660%	0.000%	34.000%			
0	1989	2,929,700	(19,813,732)		5,184,269	2,254,569	766,553	(10,311,066)			2.660%	0.000%	34.000%			
0	1990	2,931,434	(22,745,166)		5,155,339	2,223,905	756,128	(11,067,194)			2.660%	0.000%	34.000%			
0	1991	2,931,898	(25,677,064)		5,156,805	2,224,907	756,468	(11,823,662)			2.660%	0.000%	34.000%			
0	1992	2,946,037	(28,623,101)		5,158,664	2,212,627	752,293	(12,575,956)			2.660%	0.000%	34.000%			
0	1993	2,863,771	(31,506,872)		5,181,048	2,297,276	869,749	(13,445,704)			2.600%	0.000%	37.860%			
0	1994	2,890,372	(34,397,244)		5,191,541	2,301,169	871,222	(14,316,927)			2.600%	0.000%	37.860%			
0	1995	2,912,162	(37,309,407)		5,226,554	2,314,392	877,154	(15,194,081)			2.600%	0.000%	37.900%			
0	1996	2,930,180	(40,239,586)		5,275,970	2,345,790	889,055	(16,083,136)			2.600%	0.000%	37.900%			
0	1997	2,949,366	(43,188,972)		5,317,800	2,368,414	898,813	(16,981,949)			2.600%	0.000%	37.950%			
0	1998	2,630,677	(45,819,650)		356,287	(2,274,391)	(868,612)	(16,113,337)			2.320%	0.000%	38.191%			
0	Nov-99	2,414,259	(48,233,908)		274,986	(2,139,272)	(817,010)	(15,296,327)			2.127%	0.000%	38.191%			
0	Dec-99	219,478	(48,453,386)		24,999	(194,479)	(74,274)	(15,222,053)			0.193%	0.000%	38.191%			

BOOK DEPRECIATION

TAX DEPR

DEFERRED TAX

RATES

Yr #	(A*N)	(D+E[PY])	F	(C*O)	(G-D)	(H*P)	(I+J[PY])	K	ACRS 15	N	
	BOOK DEPRECIATION	Cumulative Bk Reserve	AMA	TAX DEPRECIATION	Bk/Tax DIFFERENCE	DIT EXPENSE	ACCUMULATED DIT BALANCE	B/E Avg of J	Book Depreciation Rate	Composite Income Tax Rate	
0	Jan-00	219,478	(48,672,864)	24,380	(195,098)	(74,510)	(15,147,543)		0.193%	0.000%	38.191%
0	Feb-00	219,478	(48,892,343)	24,380	(195,098)	(74,510)	(15,073,033)		0.193%	0.000%	38.191%
0	Mar-00	219,376	(49,111,719)	24,218	(195,158)	(74,533)	(14,998,501)		0.193%	0.000%	38.191%
0	Apr-00	219,453	(49,331,171)	24,339	(195,113)	(74,516)	(14,923,985)		0.193%	0.000%	38.191%
0	May-00	219,453	(49,550,624)	24,339	(195,113)	(74,516)	(14,849,469)		0.193%	0.000%	38.191%
0	Jun-00	219,453	(49,770,077)	24,339	(195,113)	(74,516)	(14,774,953)		0.193%	0.000%	38.191%
0	Jul-00	219,453	(49,989,529)	24,339	(195,113)	(74,516)	(14,700,438)		0.193%	0.000%	38.191%
0	Aug-00	219,453	(50,208,982)	24,339	(195,113)	(74,516)	(14,625,922)		0.193%	0.000%	38.191%
0	Sep-00	219,453	(50,428,435)	24,339	(195,113)	(74,516)	(14,551,406)		0.193%	0.000%	38.191%
0	Oct-00	219,453	(50,647,887)	24,339	(195,113)	(74,516)	(14,476,891)		0.193%	0.000%	38.191%
0	Nov-00	219,453	(50,867,340)	24,339	(195,113)	(74,516)	(14,402,375)		0.193%	0.000%	38.191%
0	Dec-00	221,496	(51,088,836)	27,538	(193,957)	(74,074)	(14,328,301)		0.193%	0.000%	38.191%
0	Jan-01	219,680	(51,308,515)	15,429	(204,250)	(78,005)	(14,250,295)		0.193%	0.000%	38.191%
0	Feb-01	219,680	(51,528,195)	15,429	(204,250)	(78,005)	(14,172,290)	(14,622,662)	0.193%	0.000%	38.191%
0	Mar-01	219,382	(51,747,577)	14,958	(204,424)	(77,763)	(14,094,527)	(14,546,514)	0.193%	0.000%	38.040%
0	Apr-01	219,580	(51,967,157)	15,605	(203,976)	(77,592)	(14,016,935)	(14,470,460)	0.193%	0.000%	38.040%
0	May-01	219,580	(52,186,738)	15,605	(203,976)	(77,592)	(13,939,343)	(14,394,406)	0.193%	0.000%	38.040%
0	Jun-01	219,580	(52,406,318)	15,605	(203,976)	(77,592)	(13,861,750)	(14,318,352)	0.193%	0.000%	38.040%
0	Jul-01	219,580	(52,625,899)	15,605	(203,976)	(77,592)	(13,784,158)	(14,242,298)	0.193%	0.000%	38.040%
0	Aug-01	219,580	(52,845,479)	15,605	(203,976)	(77,592)	(13,706,566)	(14,166,244)	0.193%	0.000%	38.040%
0	Sep-01	226,778	(53,072,258)	27,007	(199,772)	(75,993)	(13,630,573)	(14,090,989)	0.193%	0.000%	38.040%
0	Oct-01	220,780	(53,293,038)	17,505	(203,275)	(77,326)	(13,553,247)	(14,015,069)	0.193%	0.000%	38.040%
0	Nov-01	220,780	(53,513,818)	17,505	(203,275)	(77,326)	(13,475,921)	(13,939,148)	0.193%	0.000%	38.040%
0	Dec-01	220,780	(53,734,598)	17,511	(203,269)	(77,324)	(13,398,597)	(13,863,449)	0.193%	0.000%	38.040%
0	Jan-02	220,780	(53,955,378)	16,584	(204,196)	(77,676)	(13,320,921)	(13,785,608)	0.193%	0.000%	38.040%
0	Feb-02	218,326	(54,176,158)	16,584	(204,196)	(77,676)	(13,243,245)	(13,707,768)	0.193%	0.000%	38.040%
0	Mar-02	220,371	(54,394,484)	12,697	(205,629)	(78,221)	(13,165,024)	(13,629,776)	0.193%	0.000%	38.040%
0	Apr-02	220,371	(54,614,855)	17,642	(202,729)	(77,118)	(13,087,906)	(13,552,420)	0.193%	0.000%	38.040%
0	May-02	220,371	(54,835,226)	17,642	(202,729)	(77,118)	(13,010,788)	(13,475,065)	0.193%	0.000%	38.040%
0	Jun-02	220,371	(55,055,597)	17,642	(202,729)	(77,118)	(12,933,670)	(13,397,710)	0.193%	0.000%	38.040%
0	Jul-02	220,371	(55,275,969)	17,642	(202,729)	(77,118)	(12,856,552)	(13,320,355)	0.193%	0.000%	38.040%
0	Aug-02	220,371	(55,496,340)	17,642	(202,729)	(77,118)	(12,779,434)	(13,243,000)	0.193%	0.000%	38.040%
0	Sep-02	220,371	(55,716,711)	17,642	(202,729)	(77,118)	(12,702,316)	(13,166,444)	0.193%	0.000%	38.040%
0	Oct-02	220,371	(55,937,082)	17,043	(203,328)	(77,346)	(12,624,970)	(13,089,108)	0.193%	0.000%	38.040%

BOOK DEPRECIATION

TAX DEPR

DEFERRED TAX

RATES

Yr #	(A*N)	BOOK DEPRECIATION	(D+E[P*Y])	F	Ref	G	(C*O)	(G-D)	H	I	J	K	L	M	N
0	Nov-02	220,371	(56,157,453)	(54,835,670)		17,043	(203,328)	(77,346)	(12,547,624)	(13,011,772)	0.193%	0.000%	38.040%		
0	Dec-02	220,371	(56,377,824)	(55,055,955)		17,048	(203,323)	(77,344)	(12,470,280)	(12,934,439)	0.193%	0.000%	38.040%		
0	Jan-03	220,371	(56,598,195)	(55,276,207)		16,549	(203,822)	(77,534)	(12,392,746)	(12,856,834)	0.193%	0.000%	38.040%		
0	Feb-03	220,371	(56,818,566)	(55,496,425)		16,549	(203,822)	(77,534)	(12,315,212)	(12,779,229)	0.193%	0.000%	38.040%		
0	Mar-03	217,211	(57,035,777)	(55,716,579)		11,544	(205,668)	(78,053)	(12,237,159)	(12,701,091)	0.193%	0.000%	37.951%		
0	Apr-03	220,108	(57,255,885)	(55,936,676)		15,423	(204,684)	(77,680)	(12,159,479)	(12,623,692)	0.193%	0.000%	37.951%		
0	May-03	220,108	(57,475,993)	(56,156,751)		15,423	(204,684)	(77,680)	(12,081,799)	(12,546,294)	0.193%	0.000%	37.951%		
0	Jun-03	220,108	(57,696,101)	(56,376,804)		15,423	(204,684)	(77,680)	(12,004,119)	(12,468,895)	0.193%	0.000%	37.951%		
0	Jul-03	220,108	(57,916,208)	(56,596,835)		15,423	(204,684)	(77,680)	(11,926,440)	(12,391,496)	0.193%	0.000%	37.951%		
0	Aug-03	220,108	(58,136,316)	(56,816,844)		15,423	(204,684)	(77,680)	(11,848,760)	(12,314,097)	0.193%	0.000%	37.951%		
0	Sep-03	229,107	(58,365,423)	(57,037,206)		29,678	(199,429)	(75,685)	(11,773,075)	(12,237,695)	0.193%	0.000%	37.951%		
0	Oct-03	221,608	(58,587,031)	(57,257,983)		17,893	(203,715)	(77,312)	(11,695,763)	(12,160,366)	0.193%	0.000%	37.951%		
0	Nov-03	221,608	(58,808,638)	(57,478,864)		17,893	(203,715)	(77,312)	(11,618,451)	(12,083,037)	0.193%	0.000%	37.951%		
0	Dec-03	221,608	(59,030,246)	(57,699,847)		17,898	(203,710)	(77,310)	(11,541,141)	(12,005,710)	0.193%	0.000%	37.951%		
0	Jan-04	221,608	(59,251,853)	(57,920,934)		17,633	(203,975)	(77,410)	(11,463,731)	(11,928,238)	0.193%	0.000%	37.951%		
0	Feb-04	221,608	(59,473,461)	(58,142,124)		17,633	(203,975)	(77,410)	(11,386,320)	(11,850,766)	0.193%	0.000%	37.951%		
0	Mar-04	223,806	(59,697,267)	(58,363,640)		21,115	(202,691)	(76,923)	(11,309,397)	(11,773,278)	0.193%	0.000%	37.951%		
0	Apr-04	221,974	(59,919,241)	(58,585,508)		20,174	(201,800)	(76,585)	(11,232,812)	(11,696,146)	0.193%	0.000%	37.951%		
0	May-04	221,974	(60,141,215)	(58,807,532)		20,174	(201,800)	(76,585)	(11,156,227)	(11,619,013)	0.193%	0.000%	37.951%		
0	Jun-04	221,974	(60,363,189)	(59,029,712)		20,174	(201,800)	(76,585)	(11,079,642)	(11,541,880)	0.193%	0.000%	37.951%		
0	Jul-04	221,974	(60,585,163)	(59,252,047)		20,174	(201,800)	(76,585)	(11,003,056)	(11,464,748)	0.193%	0.000%	37.951%		
0	Aug-04	221,974	(60,807,137)	(59,474,538)		20,174	(201,800)	(76,585)	(10,926,471)	(11,387,615)	0.193%	0.000%	37.951%		
0	Sep-04	225,714	(61,032,851)	(59,696,965)		26,098	(199,616)	(75,756)	(10,850,715)	(11,311,895)	0.193%	0.000%	37.951%		
0	Oct-04	222,597	(61,255,448)	(59,919,292)		21,784	(200,813)	(76,211)	(10,774,504)	(11,235,134)	0.193%	0.000%	37.951%		
0	Nov-04	222,597	(61,478,045)	(60,141,701)		21,784	(200,813)	(76,211)	(10,698,294)	(11,158,372)	0.193%	0.000%	37.951%		
0	Dec-04	222,597	(61,700,643)	(60,364,193)		21,789	(200,808)	(76,209)	(10,622,085)	(11,081,613)	0.193%	0.000%	37.951%		
0	Jan-05	222,597	(61,923,240)	(60,586,767)		21,743	(200,855)	(76,226)	(10,545,859)	(11,004,795)	0.193%	0.000%	37.951%		
0	Feb-05	222,597	(62,145,837)	(60,809,424)		21,743	(200,855)	(76,226)	(10,469,632)	(10,927,976)	0.193%	0.000%	37.951%		
0	Mar-05	230,299	(62,376,136)	(61,032,992)		33,943	(196,356)	(74,519)	(10,395,113)	(10,852,255)	0.193%	0.000%	37.951%		
0	Apr-05	223,881	(62,600,017)	(61,255,711)		24,125	(199,756)	(75,809)	(10,319,304)	(10,776,058)	0.193%	0.000%	37.951%		
0	May-05	223,881	(62,823,898)	(61,479,189)		24,125	(199,756)	(75,809)	(10,243,495)	(10,699,861)	0.193%	0.000%	37.951%		
0	Jun-05	223,881	(63,047,779)	(61,702,825)		24,125	(199,756)	(75,809)	(10,167,685)	(10,623,663)	0.193%	0.000%	37.951%		
0	Jul-05	223,881	(63,271,660)	(61,926,620)		24,125	(199,756)	(75,809)	(10,091,876)	(10,547,466)	0.193%	0.000%	37.951%		
0	Aug-05	223,881	(63,495,541)	(62,150,574)		24,125	(199,756)	(75,809)	(10,016,067)	(10,471,269)	0.193%	0.000%	37.951%		

BOOK DEPRECIATION

TAX DEPR

DEFERRED TAX

RATES

Yr #	(A)N	(D+E)PYJ	F	(C)O	(G-D)	(H*P)	(I+J)PYJ	B/E Avg of (J)	L	M	N
	BOOK DEPRECIATION	Cumulative Bk Reserve	AMA	TAX DEPRECIATION	Bk/Tax DIFFERENCE	DIT EXPENSE	ACCUMULATED DIT BALANCE	B/E Avg. of J	Book Depreciation Rate	Tax Depreciation Rate	Composite Income Tax Rate
0	Sep-05	219,303	(63,714,844)	(62,374,341)	16,873	(202,429)	(76,824)	(9,939,243)	0.193%	0.000%	37.951%
0	Oct-05	223,118	(63,937,962)	(62,597,862)	24,794	(198,324)	(75,266)	(9,863,977)	0.193%	0.000%	37.951%
0	Nov-05	223,118	(64,161,080)	(62,821,427)	24,794	(198,324)	(75,266)	(9,788,711)	0.193%	0.000%	37.951%
0	Dec-05	223,422	(64,384,501)	(63,045,047)	25,280	(198,142)	(75,197)	(9,713,514)	0.193%	0.000%	37.951%
0	Jan-06	223,219	(64,607,721)	(63,268,728)	24,940	(198,280)	(75,249)	(9,638,265)	0.193%	0.000%	37.951%
0	Feb-06	223,219	(64,830,940)	(63,492,461)	24,940	(198,280)	(75,249)	(9,563,016)	0.193%	0.000%	37.951%
0	Mar-06	226,139	(65,057,079)	(63,716,046)	29,565	(196,574)	(74,602)	(9,488,414)	0.193%	0.000%	37.951%
0	Apr-06	224,192	(65,281,271)	(63,939,471)	24,700	(199,492)	(75,709)	(9,412,705)	0.193%	0.000%	37.951%
0	May-06	224,192	(65,505,464)	(64,162,921)	24,700	(199,492)	(75,709)	(9,336,996)	0.193%	0.000%	37.951%
0	Jun-06	224,523	(65,729,987)	(64,386,412)	25,224	(199,299)	(75,636)	(9,261,360)	0.193%	0.000%	37.951%
0	Jul-06	224,303	(65,954,289)	(64,609,947)	24,875	(199,428)	(75,685)	(9,185,675)	0.193%	0.000%	37.951%
0	Aug-06	224,303	(66,178,592)	(64,833,517)	24,875	(199,428)	(75,685)	(9,109,990)	0.193%	0.000%	37.951%
0	Sep-06	224,303	(66,402,895)	(65,057,313)	24,875	(199,428)	(75,685)	(9,034,305)	0.193%	0.000%	37.951%
0	Oct-06	224,303	(66,627,197)	(65,281,366)	24,726	(199,577)	(75,741)	(8,958,564)	0.193%	0.000%	37.951%
0	Nov-06	224,303	(66,851,500)	(65,505,519)	24,726	(199,577)	(75,741)	(8,882,823)	0.193%	0.000%	37.951%
0	Dec-06	233,190	(67,084,690)	(65,730,127)	38,809	(194,382)	(73,770)	(8,809,053)	0.193%	0.000%	37.951%
0	Jan-07	225,784	(67,310,474)	(65,955,250)	28,238	(197,546)	(74,971)	(8,734,082)	0.193%	0.000%	37.951%
0	Feb-07	225,784	(67,536,258)	(66,180,586)	28,238	(197,546)	(74,971)	(8,659,111)	0.193%	0.000%	37.951%
0	Mar-07	225,784	(67,762,042)	(66,406,015)	28,238	(197,546)	(74,971)	(8,584,140)	0.193%	0.000%	37.951%
0	Apr-07	225,784	(67,987,826)	(66,631,495)	27,960	(197,824)	(75,076)	(8,509,064)	0.193%	0.000%	37.951%
0	May-07	225,784	(68,213,610)	(66,857,107)	27,960	(197,824)	(75,076)	(8,433,988)	0.193%	0.000%	37.951%
0	Jun-07	223,882	(68,437,492)	(67,082,760)	24,946	(196,935)	(75,498)	(8,358,489)	0.193%	0.000%	37.951%
0	Jul-07	225,467	(68,662,959)	(67,308,433)	29,628	(195,839)	(74,323)	(8,284,167)	0.193%	0.000%	37.951%
0	Aug-07	225,467	(68,888,426)	(67,534,204)	29,628	(195,839)	(74,323)	(8,209,844)	0.193%	0.000%	37.951%
0	Sep-07	225,467	(69,113,893)	(67,760,072)	29,628	(195,839)	(74,323)	(8,135,521)	0.193%	0.000%	37.951%
0	Oct-07	225,467	(69,339,359)	(67,986,037)	29,330	(196,137)	(74,436)	(8,061,085)	0.193%	0.000%	37.951%
0	Nov-07	225,467	(69,564,826)	(68,212,099)	29,330	(196,137)	(74,436)	(7,986,649)	0.193%	0.000%	37.951%
0	Dec-07	236,732	(69,801,559)	(68,438,358)	47,176	(189,556)	(71,939)	(7,914,711)	0.193%	0.000%	37.951%
0	Jan-08	148,950	(69,950,508)	(68,661,562)	30,811	(118,138)	(44,835)	(7,869,876)	0.127%	0.000%	37.951%
0	Feb-08	148,950	(70,099,458)	(68,878,363)	30,811	(118,138)	(44,835)	(7,825,041)	0.127%	0.000%	37.951%
0	Mar-08	148,950	(70,248,408)	(69,088,762)	30,811	(118,138)	(44,835)	(7,780,207)	0.127%	0.000%	37.951%
0	Apr-08	148,950	(70,397,358)	(69,292,757)	30,407	(118,543)	(44,988)	(7,735,218)	0.127%	0.000%	37.951%
0	May-08	148,950	(70,546,308)	(69,490,350)	30,407	(118,543)	(44,988)	(7,690,230)	0.127%	0.000%	37.951%
0	Jun-08	149,571	(70,695,879)	(69,681,646)	31,909	(117,662)	(44,654)	(7,645,576)	0.127%	0.000%	37.951%

BOOK DEPRECIATION

TAX DEPR.

DEFERRED TAX

RATES

Yr #	(A*) BOOK DEPRECIATION	(D+E[P*Y]) Cumulative Bk Reserve	F AMA	(C*O) TAX DEPRECIATION	(G-D) Bk/Tax DIFFERENCE	(H*P) DIT EXPENSE	(I+J[P*Y]) ACCUMULATED DIT BALANCE	B/E Avg. of J K	Ref	L Book Depreciation Rate	M Tax Depreciation Rate	N Composite Income Tax Rate
0 Jul-08	149,053	(70,844,932)	(69,866,661)	33,069	(115,984)	(44,017)	(7,601,559)	(7,942,863)	5.3	0.127%	0.000%	37.951%
0 Aug-08	149,053	(70,993,985)	(70,045,308)	33,069	(115,984)	(44,017)	(7,557,542)	(7,883,693)		0.127%	0.000%	37.951%
0 Sep-08	149,053	(71,143,039)	(70,217,587)	33,069	(115,984)	(44,017)	(7,513,525)	(7,824,523)		0.127%	0.000%	37.951%
0 Oct-08	149,053	(71,292,092)	(70,383,499)	32,793	(116,260)	(44,122)	(7,469,403)	(7,765,244)		0.127%	0.000%	37.951%
0 Nov-08	149,053	(71,441,146)	(70,543,043)	32,793	(116,260)	(44,122)	(7,425,282)	(7,705,965)		0.127%	0.000%	37.951%
0 Dec-08	149,755	(71,590,900)	(70,695,779)	34,499	(115,266)	(43,744)	(7,381,537)	(7,648,124)		0.127%	0.000%	37.951%
0 Jan-09	0	(71,590,900)	(70,838,684)	32,893	32,893	0	(7,381,537)	(7,625,707)		0.000%	0.000%	37.951%
0 Feb-09	0	(71,590,900)	(70,969,177)	32,893	32,893	0	(7,381,537)	(7,603,269)		0.000%	0.000%	37.951%
0 Mar-09	0	(71,590,900)	(71,087,258)	32,893	32,893	0	(7,381,537)	(7,580,872)		0.000%	0.000%	37.951%
0 Apr-09	0	(71,590,900)	(71,192,926)	32,665	32,665	0	(7,381,537)	(7,558,378)		0.000%	0.000%	37.951%
0 May-09	0	(71,590,900)	(71,286,182)	32,665	32,665	0	(7,381,537)	(7,535,884)		0.000%	0.000%	37.951%
0 Jun-09	0	(71,590,900)	(71,366,999)	32,665	32,665	0	(7,381,537)	(7,513,557)		0.000%	0.000%	37.951%

PacifiCorp
Results of Operations - December 2008
Removal of Colstrip #3

5.3.7

Colstrip #3
46(f)(1) - ITC Rate Base Reduction

	ACRS 1983	ACRS 1984	ACRS 1986		
	<u>Unamortized Balance</u>			<u>Total</u>	<u>Beg/End Avg</u>
	1983	1984	1986		
PLANT IN SERVICE	106,949,000	830,000	2,053,000		
TAX BASIS - ITC	77.50%	90.00%	90.00%		
TAX BASIS PROPERTY - ITC	82,885,475	747,000	1,847,700		
ITC @ 10%	8,288,548	74,700	184,770		
1 Month Amortization	23,024	208	513		
May-07	1,542,591	16,393	52,865	1,611,848	1,754,315
Jun-07	1,519,567	16,185	52,352	1,588,104	1,730,570
Jul-07	1,496,543	15,978	51,838	1,564,359	1,706,826
Aug-07	1,473,520	15,770	51,325	1,540,615	1,683,082
Sep-07	1,450,496	15,563	50,812	1,516,870	1,659,337
Oct-07	1,427,472	15,355	50,299	1,493,126	1,635,593
Nov-07	1,404,448	15,148	49,785	1,469,381	1,611,848
Dec-07	1,381,425	14,940	49,272	1,445,637	1,588,104
Jan-08	1,358,401	14,733	48,759	1,421,892	1,564,359
Feb-08	1,335,377	14,525	48,246	1,398,148	1,540,615
Mar-08	1,312,353	14,318	47,732	1,374,403	1,516,870
Apr-08	1,289,330	14,110	47,219	1,350,659	1,493,126
May-08	1,266,306	13,903	46,706	1,326,914	1,469,381
Jun-08	1,243,282	13,695	46,193	1,303,170	1,445,637
Jul-08	1,220,258	13,488	45,679	1,279,425	1,421,892
Aug-08	1,197,235	13,280	45,166	1,255,681	1,398,148
Sep-08	1,174,211	13,073	44,653	1,231,936	1,374,403
Oct-08	1,151,187	12,865	44,140	1,208,192	1,350,659
Nov-08	1,128,163	12,658	43,626	1,184,447	1,326,914
Dec-08	1,105,140	12,450	43,113	1,160,703	1,303,170

	<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	4,162,064	OR	Situs	-	
Purchased Power Expense	555	RES	1,269,727	WA	Situs	1,269,727	
Purchased Power Expense	555	RES	(553,731)	ID	Situs	-	
			<u>4,878,060</u>			<u>1,269,727</u>	

Description of Adjustment

RES = Restating Adjustment; PRO = Proforma Adjustment

The Company receives a monthly BPA purchase power credit from 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. Both of these transactions are to be removed from results. This adjustment reverses the BPA purchase power expense credit recorded.

	6.1	6.2	0	0	0	0	0
	Depreciation/Amor	Depreciation/Amor	0	0	0	0	0
	tization Expense	tization Reserve					
	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	2,860,144	2,860,144	-	-	-	-	-
21 Amortization	209,105	209,105	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	(1,074,237)	(1,074,237)	-	-	-	-	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	1,995,012	1,995,012	-	-	-	-	-
29							
30 Operating Rev For Return:	(1,995,012)	(1,995,012)	-	-	-	-	-
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	(2,860,144)	-	(2,860,144)	-	-	-	-
48 Accum Prov For Amort	(209,105)	-	(209,105)	-	-	-	-
49 Accum Def Income Tax	-	-	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	(3,069,249)	-	(3,069,249)	-	-	-	-
56							
57 Total Rate Base:	(3,069,249)	-	(3,069,249)	-	-	-	-
58							
59							
60 Estimated ROE impact	-0.571%	-0.596%	0.028%	0.000%	0.000%	0.000%	0.000%
61 Estimated Price Change	2,819,211	3,224,814	(405,603)	-	-	-	-
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	(3,069,249)	(3,069,249)	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	(3,069,249)	(3,069,249)	-	-	-	-	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	(3,069,249)	(3,069,249)	-	-	-	-	-
77							
78 Federal Income Taxes	(1,074,237)	(1,074,237)	-	-	-	-	-

	6.1	6.2	0	0	0	0	0
Total Normalized	Depreciation/Amor tization Expense	Depreciation/Amor tization Reserve	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	2,685,215	2,685,215	-	-	-	-	-
21 Amortization	208,433	208,433	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	(1,012,777)	(1,012,777)	-	-	-	-	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	1,880,871	1,880,871	-	-	-	-	-
29							
30 Operating Rev For Return:	(1,880,871)	(1,880,871)	-	-	-	-	-
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	(2,685,215)	-	(2,685,215)	-	-	-	-
48 Accum Prov For Amort	(208,433)	-	(208,433)	-	-	-	-
49 Accum Def Income Tax	-	-	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	(2,893,648)	-	(2,893,648)	-	-	-	-
56							
57 Total Rate Base:	(2,893,648)	-	(2,893,648)	-	-	-	-
58							
59							
60 Estimated ROE impact	-0.538%	-0.562%	0.026%	0.000%	0.000%	0.000%	0.000%
61 Estimated Price Change	2,657,915	3,040,312	(382,397)	-	-	-	-
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	(2,893,648)	(2,893,648)	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	(2,893,648)	(2,893,648)	-	-	-	-	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	(2,893,648)	(2,893,648)	-	-	-	-	-
77							
78 Federal Income Taxes	(1,012,777)	(1,012,777)	-	-	-	-	-

	6.1	6.2	0	0	0	0	0
Total Normalized	Depreciation/Amor tization Expense	Depreciation/Amor tization Reserve	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	174,929	174,929	-	-	-	-	-
21 Amortization	672	672	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	(61,460)	(61,460)	-	-	-	-	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	114,141	114,141	-	-	-	-	-
29							
30 Operating Rev For Return:	(114,141)	(114,141)	-	-	-	-	-
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	(174,929)	-	(174,929)	-	-	-	-
48 Accum Prov For Amort	(672)	-	(672)	-	-	-	-
49 Accum Def Income Tax	-	-	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	(175,601)	-	(175,601)	-	-	-	-
56							
57 Total Rate Base:	(175,601)	-	(175,601)	-	-	-	-
58							
59							
60 Estimated ROE impact	-0.027%	-0.030%	0.002%	0.000%	0.000%	0.000%	0.000%
61 Estimated Price Change	161,295	184,501	(23,206)	-	-	-	-
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	(175,601)	(175,601)	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	(175,601)	(175,601)	-	-	-	-	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	(175,601)	(175,601)	-	-	-	-	-
77							
78 Federal Income Taxes	(61,460)	(61,460)	-	-	-	-	-

	<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	177,788	JBG	20.493%	36,434	
Steam Production	403SP	RES	1,640,157	CAGE	0.000%	-	
Hydro Production	403HP	RES	155,092	CAGW	21.396%	33,184	
Hydro Production	403HP	RES	170,928	CAGE	0.000%	-	
Other Production	403OP	RES	17,091,321	CAGE	0.000%	-	
Other Production	403OP	RES	11,362,615	CAGW	21.396%	2,431,187	
Transmission	403TP	RES	50,869	SG	8.051%	4,096	
Transmission	403TP	RES	1,763,337	CAGE	0.000%	-	
Transmission	403TP	RES	547,841	CAGW	21.396%	117,218	
Transmission	403TP	RES	-	JBG	20.493%	-	
Distribution	403364	RES	898,431	WA	Situs	45,750	
General Plant	403GP	RES	91,840	WA	Situs	-	
General Plant	403GP	RES	215,399	SO	7.336%	15,802	
General Plant	403GP	RES	3,169	SG	8.051%	255	
General Plant	403GP	RES	9,332	CN	7.126%	665	
General Plant	403GP	RES	13,700	CAGE	0.000%	-	
General Plant	403GP	RES	2,917	CAGW	21.396%	624	
Mining Plant	403MP	RES	40,987	CAEE	0.000%	-	
Intangible Plant	404IP	RES	137,695	SO	7.336%	10,101	
Intangible Plant	404IP	RES	(10)	CAGE	0.000%	-	
Intangible Plant	404IP	RES	30,479	SG	8.051%	2,454	
Intangible Plant	404IP	RES	915,473	CAGW	21.396%	195,878	
Total			<u>35,319,361</u>			<u>2,893,648</u>	6.1.1
Steam Production	403SP	PRO	250,340	JBG	20.493%	51,303	
Steam Production	403SP	PRO	853,164	CAGE	0.000%	-	
Hydro Production	403HP	PRO	212,730	CAGW	21.396%	45,517	
Hydro Production	403HP	PRO	14,903	CAGE	0.000%	-	
Other Production	403OP	PRO	12,898,736	CAGE	0.000%	-	
Other Production	403OP	PRO	61,957	CAGW	21.396%	13,256	
Transmission	403TP	PRO	-	SG	8.051%	-	
Transmission	403TP	PRO	1,194,371	CAGE	0.000%	-	
Transmission	403TP	PRO	230,843	CAGW	21.396%	49,392	
Transmission	403TP	PRO	75,444	JBG	20.493%	15,461	
Distribution	403364	PRO	1,053,048	WA	Situs	-	
General Plant	403GP	PRO	63,722	WA	Situs	-	
Intangible Plant	404IP	PRO	9,158	SO	7.336%	672	
Total			<u>16,918,417</u>			<u>175,601</u>	6.1.1

Description of Adjustment

RES = Restating Adjustment; PRO = Proforma Adjustment

This adjustment enters into the test period results depreciation and amortization expense for the major plant additions added to rate base in adjustment 8.6.

Rocky Mountain Power
Results of Operations - December 2008
Incremental Depreciation Expense

Description	Plant Account	Depreciation Account	Factor	Depreciation Rate	Jan08 to Dec08 Plant Additions Included In Adj	Incremental Expense on Plant Adds.	Jan09 to Dec09 Plant Additions Included In Adj	Incremental Expense on Plant Adds.	Total Depreciation Included In Adj
Steam Production Plant:									
Various	312	403SP	JBG	1.978%	8,990,084	177,788	12,688,810	250,340	428,127
Various	312	403SP	CAGE	2.104%	21,630,337	455,069	40,552,608	853,164	1,308,232
Cholla 4 Environmental	312	403SP	CAGE	2.104%	56,329,665	1,185,089	53,211,418	1,103,504	1,185,088
Total Steam Plant					86,950,086	1,817,945	108,452,836	2,260,017	2,921,448
Hydro Production Plant:									
Various	332	403HP	CAGW	1.968%	7,882,513	155,092	10,811,981	212,730	367,822
Various	332	403HP	CAGE	2.460%	6,949,618	170,928	605,926	14,903	185,831
Total Hydro Plant					14,832,131	326,020	11,417,906	227,633	553,653
Other Production Plant:									
Mariage II Wind Expansion	343	403OP	CAGW	4.057%	57,421,685	2,328,869	-	-	2,328,869
Goodnoe Hills Wind Project	343	403OP	CAGW	4.057%	71,493,222	2,900,817	-	-	2,900,817
High Plains Wind Project	343	403OP	CAGE	4.043%	-	-	30,688,530	1,240,682	1,240,682
Rolling Hills Wind Project	343	403OP	CAGE	4.043%	-	-	196,597,762	7,946,091	7,946,091
Glenrock Wind Plant	343	403OP	CAGE	4.043%	191,116,774	7,726,505	4,235,087	171,217	7,897,722
Seven Mile Hill Wind Plant	343	403OP	CAGE	4.043%	184,503,296	7,459,134	3,476,568	140,552	7,599,686
Glenrock III Wind Project	343	403OP	CAGE	4.043%	-	-	83,225,019	3,364,637	3,364,637
Seven Mile Hill II Wind Project	343	403OP	CAGE	4.043%	39,666,610	1,603,649	296,163	11,973	1,615,623
Chehalis	343	403OP	CAGW	2.764%	212,061,274	6,861,286	-	-	6,861,286
Chehalis Overhaul	343	403OP	CAGW	2.764%	9,791,851	270,643	-	-	270,643
Various Wind	343	403OP	CAGE	4.043%	-	-	460,090	18,601	18,601
Various	343	403OP	CAGW	2.682%	11,260,636	302,032	2,241,595	61,957	61,957
Total Other Plant					777,315,349	28,453,935	321,332,068	12,960,653	41,414,629
Transmission Plant:									
Various	355	403TP	SG	3.725%	1,365,669	50,869	-	-	50,869
Various	355	403TP	CAGW	1.982%	27,486,941	547,841	11,586,369	230,843	776,684
Various	355	403TP	JBG	1.789%	90,130,296	1,763,337	61,048,473	1,194,371	2,957,708
Total Transmission Plant					118,982,907	2,362,047	76,634,842	1,500,658	3,862,705
Distribution Plant:									
California	364	403364	CA	3.750%	3,953,153	148,234	2,306,502	86,488	234,722
Oregon	364	403364	OR	2.863%	2,593,237	74,232	6,437,022	184,261	258,492
Washington	364	403364	WA	3.118%	1,467,353	45,750	-	-	45,750
Utah	364	403364	UT	2.505%	20,816,053	521,426	30,678,735	768,479	1,289,905
Idaho	364	403364	ID	2.563%	-	-	-	-	-
Wyoming	364	403364	WYE	2.817%	3,861,885	108,789	490,610	13,820	122,610
Total Distribution Plant					32,691,622	898,431	39,912,869	1,053,048	1,951,480
General Plant:									
California	397	403GP	CA	2.323%	-	-	1,990,531	53,487	124,508
Oregon	397	403GP	OR	2.687%	2,645,028	71,021	-	-	-
Washington	397	403GP	WA	3.387%	-	-	186,810	4,180	12,161
Utah	397	403GP	UT	2.238%	356,624	7,980	-	-	12,839
Idaho	397	403GP	ID	2.419%	530,785	12,839	-	-	6,054
Wyoming	397	403GP	WYE	3.663%	-	-	165,255	6,054	215,399
General	397	403GP	SO	6.648%	3,240,019	215,399	-	-	8,332
General	397	403GP	CN	7.762%	120,225	9,332	-	-	13,700
General	397	403GP	CAGE	3.239%	422,995	13,700	-	-	2,917
General	397	403GP	CAGW	3.548%	82,207	2,917	-	-	3,169
General	397	403GP	SG	4.108%	77,152	3,169	-	-	400,079
Total General Plant					7,473,035	336,357	2,342,535	63,722	409,887
Mining Plant:									
Coal Mine	399	403MP	CAEE	3.792%	1,080,894	40,987	-	-	40,987
Total Mining Plant					1,080,894	40,987	-	-	40,987
Intangible Plant:									
General	303	404IP	SO	6.465%	2,130,018	137,695	141,667	9,158	146,853
General	303	404IP	CAGE	3.799%	(258)	(10)	-	-	(10)
General	303	404IP	SG	0.473%	6,437,015	30,479	-	-	30,479
Hydro Relicensing	302	404IP	CAGW	2.956%	30,967,005	915,473	-	-	915,473
Total Intangible Plant					39,533,760	1,083,638	141,667	9,158	1,092,796
Total Depreciation Expense					1,078,869,873	35,319,361	505,186,941	16,918,417	52,237,777
					Ref# 6.1		Ref# 6.1		Ref# 6.1

	<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:							
Steam Production	108SP	RES	(177,788)	JBG	20.493%	(36,434)	
Steam Production	108SP	RES	(1,640,157)	CAGE	0.000%	-	
Hydro Production	108HP	RES	(155,092)	CAGW	21.396%	(33,184)	
Hydro Production	108HP	RES	(170,928)	CAGE	0.000%	-	
Other Production	108OP	RES	(17,091,321)	CAGE	0.000%	-	
Other Production	108OP	RES	(11,362,615)	CAGW	21.396%	(2,431,187)	
Transmission	108TP	RES	(50,869)	SG	8.051%	(4,096)	
Transmission	108TP	RES	(1,763,337)	CAGE	0.000%	-	
Transmission	108TP	RES	(547,841)	CAGW	21.396%	(117,218)	
Transmission	108TP	RES	-	JBG	20.493%	-	
Distribution	108364	RES	(898,431)	WA	Situs	(45,750)	
General Plant	108GP	RES	(91,840)	WA	Situs	-	
General Plant	108GP	RES	(215,399)	SO	7.336%	(15,802)	
General Plant	108GP	RES	(3,169)	SG	8.051%	(255)	
General Plant	108GP	RES	(9,332)	CN	7.126%	(665)	
General Plant	108GP	RES	(13,700)	CAGE	0.000%	-	
General Plant	108GP	RES	(2,917)	CAGW	21.396%	(624)	
Mining Plant	108MP	RES	(40,987)	CAEE	0.000%	-	
Intangible Plant	111IP	RES	(137,695)	SO	7.336%	(10,101)	
Intangible Plant	111IP	RES	10	CAGE	0.000%	-	
Intangible Plant	111IP	RES	(30,479)	SG	8.051%	(2,454)	
Intangible Plant	111IP	RES	(915,473)	CAGW	21.396%	(195,878)	
Total			<u>(35,319,361)</u>			<u>(2,893,648)</u>	6.2.1
Steam Production	108SP	PRO	(250,340)	JBG	20.493%	(51,303)	
Steam Production	108SP	PRO	(853,164)	CAGE	0.000%	-	
Hydro Production	108HP	PRO	(212,730)	CAGW	21.396%	(45,517)	
Hydro Production	108HP	PRO	(14,903)	CAGE	0.000%	-	
Other Production	108OP	PRO	(12,898,736)	CAGE	0.000%	-	
Other Production	108OP	PRO	(61,957)	CAGW	21.396%	(13,256)	
Transmission	108TP	PRO	-	SG	8.051%	-	
Transmission	108TP	PRO	(1,194,371)	CAGE	0.000%	-	
Transmission	108TP	PRO	(230,843)	CAGW	21.396%	(49,392)	
Transmission	108TP	PRO	(75,444)	JBG	20.493%	(15,461)	
Distribution	108364	PRO	(1,053,048)	WA	Situs	-	
General Plant	108GP	PRO	(63,722)	WA	Situs	-	
Intangible Plant	111IP	PRO	(9,158)	SO	7.336%	(672)	
Total			<u>(16,918,417)</u>			<u>(175,601)</u>	6.2.1

Description of Adjustment

RES = Restating Adjustment; PRO = Proforma Adjustment

This adjustment enters into the test period results depreciation and amortization reserve for the major plant additions added to rate base in adjustment 8.6.

Rocky Mountain Power
Results of Operations - December 2008
Incremental Accumulated Reserve

Description	Plant Account	Reserve Account	Factor	Depreciation Rate	Jan08 to Dec08 Plant Additions Included in Adj.	Jan08 to Dec08 Incremental Reserve on Plant Adds	Jan09 to Dec09 Plant Additions Included in Adj.	Jan09 to Dec09 Incremental Reserve on Plant Adds	Total Reserve Added in Adj.
Steam Production Plant:									
Various	312	108SP	JBG	1.978%	8,990,094	(177,788)	12,658,810	(250,340)	(428,127)
Various	312	108SP	CAGE	2.104%	21,630,337	(455,069)	40,552,608	(853,164)	(1,308,232)
Cholla & Environmental	312	108SP	CAGE	2.104%	56,329,665	(1,185,088)	-	-	(1,185,088)
Total Steam Plant					<u>86,950,096</u>	<u>(1,817,945)</u>	<u>53,211,418</u>	<u>(1,103,504)</u>	<u>(2,921,448)</u>
Hydro Production Plant:									
Various	332	108HP	CAGW	1.969%	7,882,513	(155,092)	10,811,981	(212,730)	(367,822)
Various	332	108HP	CAGE	2.460%	6,949,618	(170,928)	605,926	(14,903)	(185,631)
Total Hydro Plant					<u>14,832,131</u>	<u>(326,020)</u>	<u>11,417,906</u>	<u>(227,633)</u>	<u>(653,653)</u>
Other Production Plant:									
Marengo II Wind Expansion	343	108OP	CAGW	4.057%	57,421,685	(2,329,869)	-	-	(2,329,869)
Goodhue Hills Wind Project	343	108OP	CAGW	4.057%	71,493,222	(2,900,817)	-	-	(2,900,817)
High Plains Wind Project	343	108OP	CAGE	4.043%	-	-	30,688,530	(1,240,682)	(1,240,682)
Rolling Hills Wind Project	343	108OP	CAGE	4.043%	-	-	196,597,762	(7,948,091)	(7,948,091)
Glennock Wind Plant	343	108OP	CAGE	4.043%	191,116,774	(7,726,505)	4,235,087	(171,217)	(7,897,722)
Seven Mile Hill Wind Plant	343	108OP	CAGE	4.043%	184,503,296	(7,455,134)	3,476,588	(140,552)	(7,596,686)
Glennock III Wind Project	343	108OP	CAGE	4.043%	39,666,610	(1,603,649)	83,225,019	(3,364,637)	(3,364,637)
Seven Mile Hill II Wind Project	343	108OP	CAGE	4.043%	212,061,274	(5,861,286)	296,163	(11,973)	(5,861,286)
Chienails	343	108OP	CAGW	2.764%	9,791,851	(270,643)	-	-	(270,643)
Chienails Overhaul	343	108OP	CAGW	2.764%	-	(0)	460,090	(16,601)	(16,601)
Various Wind	343	108OP	CAGE	4.043%	0	(0)	2,241,595	(61,957)	(61,957)
Various	343	108OP	CAGW	2.764%	11,260,636	(302,032)	111,235	(2,984)	(305,016)
Various	343	108OP	CAGE	2.662%	777,315,348	(28,453,939)	321,332,066	(12,960,693)	(61,414,629)
Total Other Plant					<u>118,992,907</u>	<u>(2,362,047)</u>	<u>76,626,417</u>	<u>(1,500,690)</u>	<u>(3,862,709)</u>
Transmission Plant:									
Various	355	108TP	SG	3.725%	1,365,669	(50,869)	-	-	(50,869)
Various	355	108TP	CAGW	1.922%	27,496,341	(547,841)	11,586,369	(230,843)	(776,984)
Various	355	108TP	CAGE	1.865%	90,130,296	(1,760,337)	61,048,473	(1,194,371)	(2,957,706)
Various	355	108TP	JBG	1.789%	-	-	4,153,576	(75,444)	(75,444)
Total Transmission Plant					<u>118,992,907</u>	<u>(2,362,047)</u>	<u>76,626,417</u>	<u>(1,500,690)</u>	<u>(3,862,709)</u>
Distribution Plant:									
California	364	108364	CA	3.750%	3,953,153	(148,234)	2,306,502	(86,488)	(234,722)
Oregon	364	108364	OR	2.693%	2,693,737	(74,732)	6,437,022	(184,261)	(28,492)
Washington	364	108364	WA	3.118%	1,467,363	(44,760)	-	-	(44,760)
Utah	364	108364	UT	2.505%	20,816,053	(521,426)	30,678,735	(768,479)	(1,289,905)
Idaho	364	108364	ID	2.563%	-	-	-	-	-
Wyoming	364	108364	WYE	2.817%	3,861,885	(108,789)	480,610	(13,620)	(122,610)
Total Distribution Plant					<u>32,691,682</u>	<u>(896,431)</u>	<u>39,912,669</u>	<u>(1,053,649)</u>	<u>(1,951,660)</u>
General Plant:									
California	397	108GP	CA	2.323%	-	(71,021)	1,990,531	(53,487)	(124,508)
Oregon	397	108GP	OR	2.687%	2,643,028	-	-	-	-
Washington	397	108GP	WA	3.387%	-	-	-	-	-
Utah	397	108GP	UT	2.238%	356,624	(7,980)	186,810	(4,180)	(12,161)
Idaho	397	108GP	ID	2.419%	530,765	(12,839)	-	-	(12,839)
Wyoming	397	108GP	WYE	3.663%	-	-	165,295	(6,054)	(6,054)
General	397	108GP	SO	6.648%	3,240,019	(215,399)	-	-	(215,399)
General	397	108GP	CN	7.762%	120,225	(9,332)	-	-	(9,332)
General	398	108GP	CAGE	3.239%	422,995	(13,700)	-	-	(13,700)
General	398	108GP	CAGW	3.548%	82,207	(2,917)	-	-	(2,917)
General	397	108GP	SG	4.108%	77,152	(3,169)	-	-	(3,169)
Total General Plant					<u>7,473,038</u>	<u>(336,357)</u>	<u>2,342,656</u>	<u>(63,722)</u>	<u>(400,079)</u>
Mining Plant:									
Coal Mine	399	108MP	CAEE	3.792%	1,060,894	(40,987)	-	-	(40,987)
Total Mining Plant					<u>1,060,894</u>	<u>(40,987)</u>	-	-	<u>(40,987)</u>
Intangible Plant:									
General	303	111IP	SO	6.465%	2,130,018	(137,695)	141,667	(9,166)	(146,853)
General	303	111IP	CAGE	3.789%	(256)	10	-	-	10
General	303	111IP	SG	0.473%	6,437,015	(30,479)	-	-	(30,479)
Hydro Relicensing	302	111IP	CAGW	2.956%	30,967,005	(915,473)	-	-	(915,473)
Total Intangible Plant					<u>39,533,780</u>	<u>(1,063,639)</u>	<u>141,667</u>	<u>(9,166)</u>	<u>(1,092,796)</u>
Total									
					<u>1,076,669,873</u>	<u>(35,319,361)</u>	<u>505,186,941</u>	<u>(16,918,417)</u>	<u>(62,237,777)</u>
									Ref# 8.1
									Ref# 8.1

	7.1	7.2	7.3	7.4	7.5	7.6	7.7	
	Total Normalized	Interest True Up	Property Tax Expense	Renewable Energy Tax Credit	Malin Midpoint Adjustment	Flow-Through Deferred Tax Balances	Flow-Through Deferred Tax Expense	Washington Low Income Tax Credit
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	970,092	-	663,369	-	-	-	-	(52,881)
23 Income Taxes: Federal	(5,544,884)	(446,712)	(232,179)	(5,265,114)	-	-	-	18,508
24 State	-	-	-	-	-	-	-	-
25 Deferred Income Taxes	(9,333,106)	-	-	-	(282,546)	-	(1,366,508)	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-	-
28 Total Operating Expenses:	(13,907,898)	(446,712)	431,190	(5,265,114)	(282,546)	-	(1,366,508)	(34,373)
29								
30 Operating Rev For Return:	13,907,898	446,712	(431,190)	5,265,114	282,546	-	1,366,508	34,373
31								
32 Rate Base:								
33 Electric Plant In Service	-	-	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-	-	-
45								
46 Deductions:								
47 Accum Prov For Deprec	-	-	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-	-
49 Accum Def Income Tax	(4,702,755)	-	-	-	(777,001)	(3,925,754)	-	-
50 Unamortized ITC	217,255	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-	-
54								
55 Total Deductions:	(4,485,499)	-	-	-	(777,001)	(3,925,754)	-	-
56								
57 Total Rate Base:	(4,485,499)	-	-	-	(777,001)	(3,925,754)	-	-
58								
59								
60 Estimated ROE impact	4.223%	0.133%	-0.129%	1.573%	0.092%	0.036%	0.408%	0.010%
61 Estimated Price Change	(23,074,024)	(722,082)	696,992	(8,510,732)	(559,399)	(518,790)	(2,208,876)	(55,562)
62								
63								
64 TAX CALCULATION:								
65								
66 Operating Revenue	(970,092)	-	(663,369)	-	-	-	-	52,881
67 Other Deductions	-	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-	-
69 Interest	1,276,320	1,276,320	-	-	-	-	-	-
70 Schedule "M" Additions	1,700,403	-	-	-	-	-	-	-
71 Schedule "M" Deductions	253,336	-	-	-	-	-	-	-
72 Income Before Tax	(799,345)	(1,276,320)	(663,369)	-	-	-	-	52,881
73								
74 State Income Taxes	-	-	-	-	-	-	-	-
75								
76 Taxable Income	(799,345)	(1,276,320)	(663,369)	-	-	-	-	52,881
77								
78 Federal Income Tax - Calculated	(279,771)	(446,712)	(232,179)	-	-	-	-	18,508
79 Adjustments to Calculated Tax:								
80 Wyoming Wind Tax Credit	(5,265,114)	-	-	(5,265,114)	-	-	-	-
81 Federal Income Taxes	(5,544,884)	(446,712)	(232,179)	(5,265,114)	-	-	-	18,508

	7.8	7.9	7.10	0	0	0	0	0
	Public Utility Tax Adjustment	Investment Tax Credit Balance	Tax Allocation Adjustment	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	359,604	-	-	-	-	-	-	-
23 Income Taxes: Federal	(125,861)	-	506,473	-	-	-	-	-
24 State	-	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	(7,684,052)	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-	-
28 Total Operating Expenses:	233,743	-	(7,177,579)	-	-	-	-	-
29								
30 Operating Rev For Return:	(233,743)	-	7,177,579	-	-	-	-	-
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	-	217,255	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-	-
54								
55 Total Deductions:	-	217,255	-	-	-	-	-	-
56								
57 Total Rate Base:	-	217,255	-	-	-	-	-	-
58								
59								
60 Estimated ROE impact	-0.070%	-0.002%	2.144%	0.000%	0.000%	0.000%	0.000%	0.000%
61 Estimated Price Change	377,831	28,710	(11,602,115)	-	-	-	-	-
62								
63								
64 TAX CALCULATION:								
65								
66 Operating Revenue	(359,604)	-	-	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	1,700,403	-	-	-	-	-
71 Schedule "M" Deductions	-	-	253,336	-	-	-	-	-
72 Income Before Tax	(359,604)	-	1,447,067	-	-	-	-	-
73								
74 State Income Taxes	-	-	-	-	-	-	-	-
75								
76 Taxable Income	(359,604)	-	1,447,067	-	-	-	-	-
77								
78 Federal Income Tax - Calculated	(125,861)	-	506,473	-	-	-	-	-
79 Adjustments to Calculated Tax:								
80 Wyoming Wind Tax Credit	-	-	-	-	-	-	-	-
81 Federal Income Taxes	(125,861)	-	506,473	-	-	-	-	-

	7.1	7.2	7.3	7.4	7.5	7.6	7.7	
	Total Normalized	Interest True Up	Property Tax Expense	Renewable Energy Tax Credit	Malin Midpoint Adjustment	Flow-Through Deferred Tax Balances	Flow-Through Deferred Tax Expense	Washington Low Income Tax Credit
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	359,604	-	-	-	-	-	-	-
23 Income Taxes: Federal	(5,177,267)	(339,111)	-	(5,218,768)	-	-	-	-
24 State	-	-	-	-	-	-	-	-
25 Deferred Income Taxes	(9,333,106)	-	-	-	(282,546)	-	(1,366,508)	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-	-
28 Total Operating Expenses:	(14,150,769)	(339,111)	-	(5,218,768)	(282,546)	-	(1,366,508)	-
29								
30 Operating Rev For Return:	14,150,769	339,111	-	5,218,768	282,546	-	1,366,508	-
31								
32 Rate Base:								
33 Electric Plant In Service	-	-	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-	-	-
45								
46 Deductions:								
47 Accum Prov For Deprec	-	-	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-	-
49 Accum Def Income Tax	(4,702,755)	-	-	-	(777,001)	(3,925,754)	-	-
50 Unamortized ITC	-	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-	-
54								
55 Total Deductions:	(4,702,755)	-	-	-	(777,001)	(3,925,754)	-	-
56								
57 Total Rate Base:	(4,702,755)	-	-	-	(777,001)	(3,925,754)	-	-
58								
59								
60 Estimated ROE impact	4.300%	0.101%	0.000%	1.559%	0.092%	0.036%	0.408%	0.000%
61 Estimated Price Change	(23,495,319)	(548,151)	-	(8,435,818)	(559,399)	(518,790)	(2,208,876)	-
62								
63								
64 TAX CALCULATION:								
65								
66 Operating Revenue	(359,604)	-	-	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-	-
69 Interest	968,887	968,887	-	-	-	-	-	-
70 Schedule "M" Additions	1,700,403	-	-	-	-	-	-	-
71 Schedule "M" Deductions	253,336	-	-	-	-	-	-	-
72 Income Before Tax	118,576	(968,887)	-	-	-	-	-	-
73								
74 State Income Taxes	-	-	-	-	-	-	-	-
75								
76 Taxable Income	118,576	(968,887)	-	-	-	-	-	-
77								
78 Federal Income Tax - Calculated	41,501	(339,111)	-	-	-	-	-	-
79 Adjustments to Calculated Tax:								
80 Wyoming Wind Tax Credit	(5,218,768)	-	-	(5,218,768)	-	-	-	-
81 Federal Income Taxes	(5,177,267)	(339,111)	-	(5,218,768)	-	-	-	-

	7.8	7.9	7.10	0	0	0	0	0
	Public Utility Tax Adjustment	Investment Tax Credit Balance	Tax Allocation Adjustment	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	359,604	-	-	-	-	-	-	-
23 Income Taxes: Federal	(125,861)	-	506,473	-	-	-	-	-
24 State	-	-	(7,684,052)	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-	-
28 Total Operating Expenses:	233,743	-	(7,177,579)	-	-	-	-	-
29								
30 Operating Rev For Return:	(233,743)	-	7,177,579	-	-	-	-	-
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	-0.070%	0.000%	2.144%	0.000%	0.000%	0.000%	0.000%	0.000%
61 Estimated Price Change	377,831	-	(11,602,115)	-	-	-	-	-
62								
63								
64 TAX CALCULATION:								
65								
66 Operating Revenue	(359,604)	-	-	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	1,700,403	-	-	-	-	-
71 Schedule "M" Deductions	-	-	253,336	-	-	-	-	-
72 Income Before Tax	(359,604)	-	1,447,067	-	-	-	-	-
73								
74 State Income Taxes	-	-	-	-	-	-	-	-
75								
76 Taxable Income	(359,604)	-	1,447,067	-	-	-	-	-
77								
78 Federal Income Tax - Calculated	(125,861)	-	506,473	-	-	-	-	-
79 Adjustments to Calculated Tax:								
80 Wyoming Wind Tax Credit	-	-	-	-	-	-	-	-
81 Federal Income Taxes	(125,861)	-	506,473	-	-	-	-	-

	7.1	7.2	7.3	7.4	7.5	7.6	7.7	
	Total Normalized	Interest True Up	Property Tax Expense	Renewable Energy Tax Credit	Malin Midpoint Adjustment	Flow-Through Deferred Tax Balances	Flow-Through Deferred Tax Expense	Washington Low Income Tax Credit
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	610,488	-	663,369	-	-	-	-	(52,881)
23 Income Taxes: Federal	(367,617)	(107,601)	(232,179)	(46,345)	-	-	-	18,508
24 State	-	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-	-
28 Total Operating Expenses:	242,870	(107,601)	431,190	(46,345)	-	-	-	(34,373)
29								
30 Operating Rev For Return:	(242,870)	107,601	(431,190)	46,345	-	-	-	34,373
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	217,255	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-	-
54								
55 Total Deductions:	217,255	-	-	-	-	-	-	-
56								
57 Total Rate Base:	217,255	-	-	-	-	-	-	-
58								
59								
60 Estimated ROE impact	-0.066%	0.028%	-0.112%	0.012%	0.000%	0.000%	0.000%	0.009%
61 Estimated Price Change	421,295	(173,931)	696,992	(74,914)	-	-	-	(55,562)
62								
63								
64 TAX CALCULATION:								
65								
66 Operating Revenue	(610,488)	-	(663,369)	-	-	-	-	52,881
67 Other Deductions	-	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-	-
69 Interest	307,432	307,432	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-	-
72 Income Before Tax	(917,920)	(307,432)	(663,369)	-	-	-	-	52,881
73								
74 State Income Taxes	-	-	-	-	-	-	-	-
75								
76 Taxable Income	(917,920)	(307,432)	(663,369)	-	-	-	-	52,881
77								
78 Federal Income Tax - Calculated	(321,272)	(107,601)	(232,179)	-	-	-	-	18,508
79 Adjustments to Calculated Tax:								
80 Wyoming Wind Tax Credit	(46,345)	-	-	(46,345)	-	-	-	-
81 Federal Income Taxes	(367,617)	(107,601)	(232,179)	(46,345)	-	-	-	18,508

	<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	968,887	WA	Situs	968,887	Below
Other Interest Expense - Pro Forma	427	PRO	307,432	WA	Situs	307,432	Below
			<u>1,276,320</u>			<u>1,276,320</u>	2.20
Adjustment Detail:							
Restating:							
Jurisdiction Specific Adjusted Rate Base						762,350,048	1.1
Weighted Cost of Debt:						2.993%	2.1
Trued-up Interest Expense						<u>22,813,752</u>	1.1
Unadjusted Interest Expense						21,844,865	2.20
Restating Interest True-up Adjustment						<u>968,887</u>	1.1
Pro Forma:							
Jurisdiction Specific Adjusted Rate Base						772,623,287	2.2
Weighted Cost of Debt:						2.993%	2.1
Trued-up Interest Expense						<u>23,121,184</u>	2.20
Restated Interest Expense						<u>22,813,752</u>	1.1
Total Proforma Interest True-up Adjustment						<u>307,432</u>	1.1

Description of Adjustment

RES = Restating Adjustment; PRO = Proforma 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 adjustment included in 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	9,042,721	GPS	7.3359%	663,369	7.2.1

Description of Adjustment

RES = Restating Adjustment; PRO = Proforma 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 2008
Property Tax Adjustment Summary

<u>FERC Account</u>	<u>G/L Account</u>	<u>Co. Code</u>	<u>Factor</u>	<u>Total</u>	<u>Ref</u>
408.15	579000	1000		77,529,279	
Total Accrued Property Tax - 12 Months Ending December 2008				<u>77,529,279</u>	

	<u>Projected 2009 Expense</u>
Arizona	1,870,000
California	2,350,000
Colorado	1,590,000
Idaho	2,230,000
Montana	2,680,000
New Mexico	10,000
Oregon	16,790,000
Utah	39,980,000
Washington	8,860,000
Wyoming	9,910,000
Misc. Possessory	302,000
	<u>86,572,000</u>

Forecasted Property Tax for the 12 Months Ending Dec 31, 2009	<u>86,572,000</u>	
Less Accrued Property Tax - 12 Months Ending Dec 31, 2008	<u>(77,529,279)</u>	
Incremental Adjustment to Property Taxes	<u>9,042,721</u>	Ref. 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 Expense:							
FED Renewable Energy Tax Credit	40910	RES	(6,598,686)	CAGW	21.3964%	(1,411,879)	7.3.1
FED Renewable Energy Tax Credit	40910	RES	(17,792,223)	CAGW	21.3964%	(3,806,889)	7.3.1
FED Renewable Energy Tax Credit	40910	PRO	-	CAGW	21.3964%	-	
Mining Rescue Training Credit	40910	PRO	(36,254)	CAEE	0.0000%	-	
Mining Rescue Training Credit	40910	PRO	(13,755)	JBE	20.4667%	(2,815)	
Research and Experimentation Credits	40910	PRO	(540,673)	SG	8.0511%	(43,530)	
			<u>(24,981,592)</u>			<u>(5,265,114)</u>	

Description of Adjustment

RES = Restating Adjustment; PRO = Proforma Adjustment

This adjustment normalizes federal renewable energy income tax credits the Company is entitled to take as a result of placing qualified generating plants into service. The federal PTC tax credit is based on the generation of the plant, and the credit can be taken for ten years on qualifying property.

PacifiCorp
Results of Operations - December 2008
Renewable Energy Tax Credit Calculation
December 2009

Description	<u>FED</u> Amount	To Page
JC Boyle	8,749,936	Restating
Goodnoe KWh	266,887,001	Restating
Leaning Juniper 1 KWh	305,473,215	Restating
Marengo KWh	393,135,914	Restating
Marengo II KWh	187,225,821	Restating
Total KWh Production	1,161,471,887	
Factor (inflated tax per unit)	0.021	
	<u><u>24,390,909</u></u>	7.3

PacifiCorp
Washington Results of Operations December 2008
Malin Midpoint 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:							
Deferred Income Tax - Federal	41110	RES	(1,320,531)	CAGW	21.3964%	(282,546)	7.4.2
Adjustment to Rate Base:							
Accumulated DIT	282	RES	(3,631,462)	CAGW	21.3964%	(777,001)	7.4.2

Description of Adjustment

RES = Restating Adjustment; PRO = Proforma 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 2008
 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	Annual Amortization	Unamortized Balance	AMA Balance
1982	1,320,531		(39,615,936)	
1983	1,320,531		(38,295,405)	
1984	1,320,531		(36,974,874)	
1985	1,320,531		(35,654,343)	
1986	1,320,531		(34,333,811)	
1987	1,320,531		(33,013,280)	
1988	1,320,531		(31,692,749)	
1989	1,320,531		(30,372,218)	
1990	1,320,531		(29,051,687)	
1991	1,320,531		(27,731,155)	
1992	1,320,531		(26,410,624)	
1993	1,320,531		(25,090,093)	
1994	1,320,531		(23,769,562)	
1995	1,320,531		(22,449,031)	
1996	1,320,531		(21,128,499)	
1997	1,320,531		(19,807,968)	
1998	1,320,531		(18,487,437)	
1999	1,320,531		(17,166,906)	
2000	1,320,531		(15,846,375)	
2001	1,320,531		(14,525,843)	
2002	1,320,531		(13,205,312)	
2003	1,320,531		(11,884,781)	
2004	1,320,531		(10,564,250)	
Mar-2005	1,320,531		(9,243,719)	
Oct-2005	770,310		(7,923,187)	
Nov-2005	110,044		(7,152,878)	
Dec-2005	110,044		(7,042,833)	
Jan-2006	110,044		(6,932,789)	
Feb-2006	110,044		(6,822,745)	
Mar-2006	110,044		(6,712,701)	
Apr-2006	110,044		(6,602,656)	
May-2006	110,044		(6,492,612)	
Jun-2006	110,044		(6,382,568)	
Jul-2006	110,044		(6,272,524)	
Aug-2006	110,044		(6,162,479)	
Sep-2006	110,044		(6,052,435)	
Oct-2006	110,044	1,320,531	(5,942,391)	
Nov-2006	110,044	1,320,531	(5,832,347)	(6,492,612)
Dec-2006	110,044	1,320,531	(5,722,302)	(6,382,568)
Jan-2007	110,044	1,320,531	(5,612,258)	(6,272,524)
			(5,502,214)	(6,162,479)

Results of Operations - December 2008
 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	Annual Amortization	Unamortized Balance	AMA Balance
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)
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 to 7.4	(2,971,196)	(3,631,462) to 7.4
2009	1,320,531		(1,650,665)	
2010	1,320,531		(330,134)	
Mar-2011	330,134		0	

PacifiCorp
 Washington Results of Operations December 2008
 Flow-Through Deferred Tax Balances

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
Adjustment to Rate Base:							
Accumulated Deferred Income Taxes	190	RES	(2,853,444)	BADDEBT	12.7948%	(365,093)	
	190	RES	(2,403,359)	CAEE	0.0000%	-	
	190	RES	(467,967)	CAEW	21.3686%	(99,998)	
	190	RES	(36,387,174)	CAGE	0.0000%	-	
	190	RES	(2,666,678)	CAGW	21.3964%	(570,572)	
	190	RES	(111,205)	CN	7.1258%	(7,924)	
	190	RES	183,913	JBE	20.4667%	37,641	
	190	RES	(11,069,748)	SE	7.5588%	(836,738)	
	190	RES	(5,464,874)	SG	8.0511%	(439,981)	
	190	RES	(764,533)	SNPD	6.7704%	(51,762)	
	190	RES	(41,119,672)	SO	7.3359%	(3,016,517)	
	190	RES	(137)	TROJD	21.3914%	(29)	
	190	RES	(3,098,073)	WA	Situs	(329,424)	
	190	RES	(900,628)	OTHER	0.0000%	-	
			<u>(107,123,580)</u>			<u>(5,680,398)</u>	7.5.2
Accumulated Deferred Income Taxes	282	RES	12,903,512	CAEE	0.0000%	-	
	282	RES	8,056,546	CAGE	0.0000%	-	
	282	RES	14,506,768	SO	7.3359%	1,064,209	
	282	RES	(151,751)	OTHER	0.0000%	-	
	282	RES	87,303	WA	Situs	-	
			<u>35,402,378</u>			<u>1,064,209</u>	7.5.3
Accumulated Deferred Income Taxes	283	RES	10,174,767	CAEE	0.0000%	-	
	283	RES	2,963,635	CAGE	0.0000%	-	
	283	RES	6,301,154	CAGW	21.3964%	1,348,218	
	283	RES	14,121,331	GPS	7.3359%	1,035,933	
	283	RES	(21,612,760)	JBE	20.4667%	(4,423,423)	
	283	RES	24,827,527	OTHER	0.0000%	-	
	283	RES	8,139,164	SE	7.5588%	615,221	
	283	RES	3,299,147	SG	8.0511%	265,617	
	283	RES	7,877,057	SNP	7.2524%	571,272	
	283	RES	(5,538,541)	SO	7.3359%	(406,304)	
	283	RES	(203,210)	TROJD	21.3914%	(43,469)	
	283	RES	11,180,234	WA	Situs	1,727,371	
			<u>61,529,506</u>			<u>690,436</u>	7.5.4
Net Change to Rate Base Tax Accounts			<u>(10,191,696)</u>			<u>(3,925,754)</u>	

Description of Adjustment

RES = Restating Adjustment; PRO = Proforma Adjustment

This restating adjustment reflects the removal of the June 2008 balances for all non-property-related deferred taxes. The associated deferred tax expenses are removed in adjustment 7.6. This in effect flows through to income the current tax impacts on these items.

PacifiCorp
Results of Operations - December 2008
WA Flow-Through Amounts for Accounts 190, 281, 282, and 283
Excluding the IRS Portions that are Required

	SAP Account	FERC Account	Total Company Amount	Allocation Factor	Reference	Unprotected
Total Account 190						
	DTA 425.130 Rogue River-Habitat Enhancem	287289	190	(317)	CAGW	190CAGW
	DTA 425.150 Lewis River- LWD Fund Liabil	287290	190	(2,195)	CAGW	190CAGW
	DTA 705.300 Reg Liability - Deferred Ben	287291	190	31,007	CAGE	190CAGE
	DTA 705.305 Reg Liab- CA Gain on Sale of	287292	190	(712)	CA	190CA
	DTA 705.310 Reg Liab- UT Gain on Sale of	287293	190	(16,119)	UT	190UT
	DTA 705.320 Reg Liab- ID Gain on Sale of	287294	190	(2,474)	IDU	190IDU
	DTA 705.330 Reg Liab- WY Gain on Sale of	287295	190	(5,580)	WYP	190WYP
	DTA 705.265 Reg Liab-OR Energy Conservat	287299	190	(12,269)	OR	190OR
	DTA-610.114 PMI EITF 04-06 PRE STRIPPING	287302	190	183,913	JBE	190JBE
	DTA-PMI 105.171 PP&E	287303	190	188,112		JBE
	DTA 610.146 OR REG ASSET/LIAB CONS	287304	190	(1,861)	OR	190OR
	DTA 705.200 Oregon Gain on Sale-Halsey	287309	190	(87,013)	OTHER	190OTHER
	DTA 705.210 Property Insurance(Injuries	287310	190	(0)	SO	190SO
	DTA 415.700 Reg liability BPA balancing	287314	190	(15,632)	OTHER	190OTHER
	DTA 720.100 FAS 106 Accruals - Cash Basi	287322	190	0	SO	190SO
	DTA 505.400 Bonus Liab. Elec.-Cash Basis	287323	190	(2,289,060)	SO	190SO
	DTA 720.200 Deferred Comp. Accrual - Cas	287324	190	(5,428,841)	SO	190SO
	DTA 720.500 Severance Accrual - Cash Ba	287326	190	(298,500)	SO	190SO
	DTA 720.300 Pension/Retirement Accrual -	287327	190	(956,411)	SO	190SO
	DTA 720.310 SERP	287328	190	(1)	SO	190SO
	DTA 720.400 SERP Accrual - Cash Basis	287329	190	118,622	SO	190SO
	DTA 505.600 Vacation Accrual-Cash Basis	287332	190	(13,116,292)	SO	190SO
	DTA 715.100 MCI F.O.G. WIRE LEASE	287337	190	(211,939)	SG	190SG
	DTA415.110 Def Reg Asset-Transmission Sr	287338	190	(4,840,491)	SG	190SG
	DTA 220.100 Bad Debts Allowance - Cash B	287340	190	(2,853,444)	BADDEBT	190BADDEBT
	DTA 910.530 Injuries & Damages Accrual -	287341	190	(2,361,719)	SO	190SO
	DTA 415.120 Def Reg Asset-Foote Creek Co	287343	190	(369,964)	CAGE	190CAGE
	DTA 715.800 Redding Contract - Prepaid	287344	190	(1,661,173)	CAGW	190CAGW
	DTA 145.030 Distribution O&M Amort of Wr	287345	190	(764,533)	SNPD	190SNPD
	DTA 425.210 Amort of Debt Disc & Exp	287348	190	0	SNP	190SNP
	DTA 505.100 Trail Mountain Accrued Liabi	287349	190	(1,301,169)	CAEE	190CAEE
	DTA 505.110 OREGON LICENSE LIAB RESERVE	287350	190	(129,792)	OTHER	190OTHER
	DTA 505.140 Purchase Card Trans Povision	287353	190	(174,835)	SO	190SO
	DTA 505.140 MISC CURRENT & ACCRUED LIAB	287354	190	(4,805,714)	SO	190SO
	DTA 505.150 DEFERRED MAGCORP REVENUES	287355	190	(83,650)	UT	190UT
	DTA 715.350 OTHER ENVIRONMENTAL LIABILITI	287357	190	(2,226,048)	SO	190SO
	DTA 425.700 Special Assessment - DOE	287360	190	(137)	TROJD	190TROJD
	DTA 910.670 Merger Cost Amort	287364	190	(495,202)	SO	190SO
	DTA 305.100 Amort of Projects-Klamath En	287367	190	(353)	CAGW	190CAGW
	DTA 425.215 Unearned Joint Use Pole Cont	287370	190	(1,356,758)	OTHER	190OTHER
	DTA 910.580 Wasach workers comp reserve	287373	190	(1,831,681)	SO	190SO
	DTA 610.145, OR CONSOLIDATION	287389	190	(808,852)	OR	190OR
	DTA 425.110 TENANT LEASE ALLOW - PSU CAL	287393	190	(111,205)	CN	190CN
	DTA 920.150 FAS 112	287396	190	566,363	SO	190SO
	DTA425.110 Tenant Lease Allowances	287399	190	(1,749,469)	SO	190SO
	DTA 415.801 CONTRA G	287402	190	(412,445)	SG	190SG
	DTA 705.232 LEASE-CA	287409	190	(20,188)	CA	190CA
	DTA 705.233 LEASE-ID	287410	190	(245,792)	IDU	190IDU
	DTA 705.234 LEASE-WY	287411	190	(551,489)	WYP	190WYP
	DTA 705.235 LEASE-UT	287412	190	(152,087)	UT	190UT
	DTA 720.550 ACCRUED CIC SEVERANCE	287413	190	(4,058,967)	SO	190SO
	DTA 505.700 RT BONUS	287414	190	0	SO	190SO
	DTA 205.200 M&S INV	287415	190	(4,552,281)	SE	190SE
	DTA 705.250 A&G Credit - WA	287420	190	(155,750)	WA	190WA
	DTA 705.252 A&G Credit - CA	287422	190	(32,336)	CA	190CA
	DTA 705.253 A&G Credit - ID	287423	190	(253,310)	IDU	190IDU
	DTA 705.254 A&G Credit - WY	287424	190	(572,824)	WYP	190WYP
	DTA 425.225 Duke Contract Novation	287429	190	(1,002,641)	CAGW	190CAGW
	DTA 505.125 Accrued Royalties	287430	190	(1,102,190)	CAEE	190CAEE
	DTA 505.160 Cal PUC Fee	287431	190	(9,108)	CA	190CA
	DTA 715.050 Microsoft Lic Liability	287432	190	(193,623)	SO	190SO
	DTA 425.295 BPA Rate Credits	287433	190	(467,967)	CAEW	190CAEW

PacifiCorp
Results of Operations - December 2008
WA Flow-Through Amounts for Accounts 190, 281, 282, and 283
Excluding the IRS Portions that are Required

SAP Account	FERC Account	Total Company Amount	Allocation Factor	Reference	Unprotected
DTA 105.154 SECTION 383 CAPITAL LOSS CAR	287435	190	41,441	OTHER	190OTHER
DTA 505.115 SALES & USE TAX	287450	190	0	OTHER	190OTHER
DTA 505.115 SALES & USE TAX	287450	190	0	OTHER	190OTHER
DTA 425.380 ID CUST	287451	190	(0)	OTHER	190OTHER
DTA 415.310 ENVN WA	287454	190	(173,673)	WA	190WA
DTA 920.160 STOCK INCENTIVE PLAN	287456	190	(967,122)	SO	190SO
DTA 920.170 EXEC STOCK OPTION PLAN	287457	190	(861,385)	SO	190SO
DTA 425.300 Mead Phoenix Avail & Trans	287464	190	(286,727)	CAGE	190CAGE
DTA 210.105 Self Ins	287467	190	10,211	SO	190SO
DTA 610.120N Conting	287468	190	2,214,798	OTHER	190OTHER
DTA 610.211 Rever	287469	190	(1,073,906)	OTHER	190OTHER
DTA 505.170 WV CONT	287471	190	(2,400,946)	CAGE	190CAGE
DTA 705.270 Reg Liab	287473	190	(172,721)	OTHER	190OTHER
DTA 705.271 Reg Liab	287474	190	(30,847)	OTHER	190OTHER
DTA 705.272 Reg Liab	287475	190	(13,474)	OTHER	190OTHER
DTA 705.273 Reg Liab	287476	190	(229,037)	OTHER	190OTHER
DTA 705.274 Reg Liab	287477	190	(8,064)	OTHER	190OTHER
DTA 705.275 Reg Liab	287478	190	(39,623)	OTHER	190OTHER
DTA 105.221 Saf Har	287479	190	(33,360,544)	CAGE	190CAGE
DTA - PMI Def Tax	287499	190	(6,517,466)	SE	190SE
Total Account 190			(106,935,468)		
DTA-PMI 105.171 PP&E	287303	190	188,112	Protected Deferred	
Account 190 to Remove			(107,123,580)		
Total Account 281					
281Emergency Facilities	286601	281	-	CAGW	281CAGW
Account 281 to Remove			-		
Total Account 282					
DTL 110.200 TAX PERCENTAGE DEPLETION	287740	282	691,431	CAEE	282CAEE
DTL 110.100 BOOK DEPLETION	287753	282	8,869,695	CAEE	282CAEE
DTL 110.205 SRC tax depletion	287771	282	(684,249)	CAEE	282CAEE
DTL 110.105 SRC BOOK DEPLETION	287788	282	4,026,634	CAEE	282CAEE
DTL Safe Harbor Lease Cholla	287608	282	8,056,546	CAGE	282CAGE
DTL 415.705 REG ASSET BPA OR BALANCING A	287768	282	23,141	OR	282OR
DTL 425.385 REG ASSET BPA ID BALANCING A	287769	282	106,056	IDU	282IDU
DTL EPUD	287602	282	(45,471)	OR	282OR
DTL FERC SOGA-UPL	287603	282	3,579	FERC	282FERC
DTL 610.121N Contingency Tracking FERC 2	287773	282	(1,964,567)	OTHER	282OTHER
DTL 610.210 IRS Audit Adj 95-00 Ppd Stea	287775	282	4,939,968	OTHER	282OTHER
DTL 610.212 Reversal of 2001 IRS Audit A	287776	282	246,303	OTHER	282OTHER
DTL 610.213 Proposed Audit Adj. (2002) (	287777	282	246,303	OTHER	282OTHER
DTL 610.214 Proposed Audit Adj. (2003) (	287778	282	246,303	OTHER	282OTHER
DTL 730.170 RA FAS133	287469	282	(3,866,062)	OTHER	282OTHER
ADIT - FEDERAL - PROPERTY, PLANT & EQUIP	287008	282	4,229,896		SG
Accum Deferred Income Taxes-State	286500	282	-	SG	282SG
DTL 610.005N Sec 17	287692	282	(1,119,199)	SO	282SO
DTL 610.110N, 99-00 RAR	287703	282	0	SO	282SO
'DTL 105.143/165 Basis Diff - Intangibles	287704	282	7,727,735	SO	282SO
DTL 610.095N Roll	287765	282	8,176,896	SO	282SO
DTL 610.100N Amort	287766	282	(278,664)	SO	282SO
DTL PP&E Adjustment	287606	282	(115,530)		DITBAL
DTL PP&E Powertax	287605	282	1,435,895,814		DITBAL
Total Account 282			1,475,412,558		
ADIT - FEDERAL - PROPERTY, PLANT & EQUIP	287008	282	4,229,896	Protected Deferred	
DTL PP&E Adjustment	287606	282	(115,530)	Protected Deferred	
DTL PP&E Powertax	287605	282	1,435,895,814	Protected Deferred	
Account 282 to Remove			35,402,378		
Total Account 283					
DTL 415.701 CA Deferred Intervenor Fundi	287570	283	2,853	CA	283CA
DTL 415.702 Reg Asset-Lake Side Liq. Dam	287571	283	16,619	WYU	283WYU

PacifiCorp
Results of Operations - December 2008
WA Flow-Through Amounts for Accounts 190, 281, 282, and 283
Excluding the IRS Portions that are Required

	SAP Account	FERC Account	Total Company Amount	Allocation Factor	Reference	Unprotected
DTL 415.872 Deferred Excess Net Power Co	287572	283	383,177	WYU		283WYU
DTL 415.873 Deferred Excess NPC-WA Hydro	287573	283	95,153	WA		283WA
DTL 415.891 WY-2006 Transition Severance	287574	283	41,992	WYU		283WYU
DTL 425.125 Deferred Coal Cost-Arch	287575	283	(43,683)	CAEE		283CAEE
DTL 415.822 RgAst UT	287576	283	30,819	SO		283SO
DTL 415.820 Contra Pensn Reg Asset MMT &	287577	283	(154,907)	OR		283OR
DTL 415.821 Contra Pensn Reg Asset MMT &	287578	283	(69,605)	WYU		283WYU
DTL 415.822 Reg Asset_Pension MMT_UT	287579	283	41,173	UT		283UT
DTL 415.823 Contra Pensn Reg Asset CTG_U	287580	283	(267,022)	UT		283UT
DTL 415.824 Contra Pensn Reg Asset MMT &	287581	283	(13,396)	CA		283CA
DTL 415.825 Contra Pensn Reg Asset CTG_W	287582	283	(49,623)	WA		283WA
DTL 415.827 Reg Asset - FAS 158 Post - R	287584	283	31,515	OR		283OR
DTL 415.828 Reg Asset - FAS 158 Post - R	287585	283	14,161	WYP		283WYP
DTL 415.829 Reg Asset - Post - Ret MMT_U	287586	283	40,515	UT		283UT
DTL 415.830 Reg Asset - Post - Ret MMT_I	287587	283	6,235	IDU		283IDU
DTL 415.831 Reg Asset - Post - Ret MMT_C	287588	283	2,725	CA		283CA
DTL 415.840 Reg Asset - Deferred OR Ind	287590	283	19,555	OTHER		283OTHER
DTL 605.100 Trojan Decommissioning Costs	287613	283	(203,210)	TROJD		283TROJD
DTL 430.100 Weatherization	287614	283	3,386,349	SO		283SO
DTL Interim provision reg assets/Liabil	287616	283	(9,816,537)	SO		283SO
DTL 320.140 May 2000 Transition Plan Cos	287618	283	3,754,110	OR		283OR
DTL 320.230 FAS 87/88 Pension Writeoff -	287622	283	0	UT		283UT
DTL 320.220 Glenrock Excluding Reclamat	287624	283	901,168	UT		283UT
DTL 415.300 Environmental Clean-up Accru	287634	283	3,316,202	SG		283SG
DTL 415.500 Cholla Pli Transact Costs-AP	287635	283	2,892,923	CAGE		283CAGE
DTL 415.640 IDAI Costs - direct access C	287638	283	111,053	CA		283CA
DTL 415.510 WA Disallowed Colstrip 3-Wri	287639	283	258,313	WA		283WA
DTL 415.680 Deferred Intervener Funding	287640	283	200,944	OR		283OR
DTL 415.650 SB 1149-Related Regulatory A	287641	283	163,101	OTHER		283OTHER
DTL 425.100 Deferred Regulatory Expense	287647	283	11,054	IDU		283IDU
DTL 205.100 Coal Pile Inventory Adjustme	287650	283	1,621,698	SE		283SE
DTL 425.250 TGS Buyout	287653	283	70,713	CAGE		283CAGE
DTL 425.260 Lakeview Buyout	287654	283	17,110	CAGW		283CAGW
DTL 425.280 Joseph Settlement	287656	283	523,546	CAGW		283CAGW
DTL 425.360 Hermiston Swap	287661	283	1,859,755	CAGW		283CAGW
DTL 210.100 Prepaid Taxes - OR PUC	287662	283	239,430	OR		283OR
DTL 210.120 Prepaid Taxes - UT PUC	287664	283	678,019	UT		283UT
DTL 210.130 Prepaid Taxes - ID PUC	287665	283	66,749	IDU		283IDU
DTL 210.180 PRE MEM	287669	283	860,815	SO		283SO
DTL 740.100 Post Merger Loss-Reacq Debt	287675	283	7,877,057	SNP		283SNP
DTL 920.110 Bridger Extraction Taxes Pay	287681	283	(2,233,988)	JBE		283JBE
DTL 425.380 Idaho Customer Balancing Acc	287685	283	412,258	IDU		283IDU
DTL 610.030N, 99-00 RAR - BCC	287693	283	(0)	JBE		283JBE
DTL 610.130, REG ASSET, SCH 781 INCENT	287697	283	189,281	OR		283OR
DTL 610.135, REG ASSET, SB 1149	287698	283	1,099,375	OTHER		283OTHER
DTL 610.100 COAL MINE DEVT PMI	287706	283	(201,871)	JBE		283JBE
DTL 210.200 PREPAID PROPERTY TAXES	287708	283	14,121,331	GPS		283GPS
DTL 610.111 PMI GAIN/LOSS ON ASSETS	287718	283	(1,382,481)		JBE	
DTL 610.100 PMI DEVT COST AMORT	287720	283	1,992,722	JBE		283JBE
DTL 610.115 PMI OVERBURDEN REMOVAL	287721	283	(209,388)	JBE		283JBE
DTL 505.510 PMI VAC ACCRUAL	287722	283	(356,347)	JBE		283JBE
DTL 205.411 PMI SEC. 263A	287723	283	(774,255)	JBE		283JBE
DTL 920.100 PMI RECLAMATION TRUST EARN	287725	283	(19,913,526)	JBE		283JBE
DTL PMI PP&E	287726	283	17,671,537		JBE	
DTL 415.800 GRID WST	287728	283	(17,055)	SG		283SG
DTL 610.142 UT HOME	287729	283	263,270	OTHER		283OTHER
DTL 610.143 WA LOW ENERGY PROGRAM	287730	283	29,026	WA		283WA
DTL 210.000 Prepaid Ins. Cont Reserve	287733	283	5,522	OTHER		283OTHER
DTL 910.905 PMI Cost Depletion	287735	283	83,893	JBE		283JBE
DTL 415.555 WY Def Net Power Costs	287736	283	320,278	WYP		283WYP
DTL 415.803 RTO Grid West NR-W/O-WA	287737	283	61,609	WA		283WA
DTL 705.240 CA Energy Program	287747	283	675,391	CA		283CA
DTL 425.205 Misc Def Dr-Prop Damage Repa	287749	283	12	SO		283SO
DTL 425.310 Hydro Relicensing Obligation	287750	283	11,921,720	OTHER		283OTHER
DTL 605.710 Reverse Accrued Final Reclam	287751	283	10,146,037	CAEE		283CAEE
DTL 910.240 Legal Reserve	287752	283	960	OTHER		283OTHER

PacifiCorp
Results of Operations - December 2008
WA Flow-Through Amounts for Accounts 190, 281, 282, and 283
Excluding the IRS Portions that are Required

	SAP Account	FERC Account	Total Company Amount	Allocation Factor	Reference	Unprotected
DTL 705.260 Reg Asset	287762	283	605,653	WA		283WA
DTL 715.720 NW Power	287763	283	727,240	WA		283WA
DTL 610.146 OR Reg	287764	283	128,185	OR		283OR
DTL 415.700 REG ASST	287768	283	83,306	OR		283OR
DTL 120.205 TRAPPER MINING STOCK BASIS	287770	283	72,414	CAEE		283CAEE
DTL 610.122N Contingency Tracking FERC 2	287774	283	83,047	OTHER		283OTHER
DTL 415.850 Unrec Plt	287779	283	3,900,743	CAGW		283CAGW
DTL 415.870 Def CA	287781	283	268,272	OTHER		283OTHER
DTL 415.871 Def Wy	287782	283	10,723,087	OTHER		283OTHER
DTL 415.880 Def Ut	287783	283	107,820	UT		283UT
DTL 415.900 OR SB RE	287784	283	279,619	OTHER		283OTHER
DTL 415.890 ID MEHC 2006 TRANSITION COST	287786	283	685,076	IDU		283IDU
DTL 415.895 OR_RCAC SEP-DEC 07	287787	283	799,126	OR		283OR
DTL 415.804 RTO GW	287789	283	27,229	OR		283OR
DTL 415.805 RTO Grid West N/R - WY	287790	283	(2,910)	WYP		283WYP
DTL 415.806 RTO GW	287791	283	(10,738)	IDU		283IDU
DTL - PMI Def Tax	287990	283	6,517,466	SE		283SE
			<u>77,818,562</u>			
Total Account 283						
DTL 610.111 PMI GAIN/LOSS ON ASSETS	287718	283	(1,382,481)	Protected Deferred		
DTL PMI PP&E	287726	283	17,671,537	Protected Deferred		
Account 283 to Remove			<u>61,529,506</u>			
			<u>1,446,295,652</u>			
Total ADIT Balance						
Total ADIT Balance to remove			<u>(10,191,695)</u>			

PacifiCorp
 Washington Results of Operations December 2008
 Flow-Through Deferred Tax Expense

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
Adjustment to Expense:							
Deferred Tax Expense	41010	RES	(1,902,857)	CAEE	0.0000%	-	
	41010	RES	-	CAEW	21.3686%	-	
	41010	RES	(6,248,062)	CAGE	0.0000%	-	
	41010	RES	(1,119,121)	CAGW	21.3964%	(239,451)	
	41010	RES	(23,817)	CN	7.1258%	(1,697)	
	41010	RES	(70,380)	GPS	7.3359%	(5,163)	
	41010	RES	-	IBT	0.0000%	-	
	41010	RES	(1,486,475)	JBE	20.4667%	(304,233)	
	41010	RES	(5,771,404)	OTHER	0.0000%	-	
	41010	RES	-	SE	7.5588%	-	
	41010	RES	(4,184,144)	SG	8.0511%	(336,869)	
	41010	RES	(85,117)	SNPD	6.7704%	(5,763)	
	41010	RES	(35,885,173)	SO	7.3359%	(2,632,517)	
	41010	RES	(18,499,420)	WA	Situs	(2,446,202)	
			<u>(75,275,969)</u>			<u>(5,971,895)</u>	7.6.2
Deferred Tax Expense	41110	RES	334,769	BADDEBT	12.7948%	42,833	
	41110	RES	3,792,347	CAEE	0.0000%	-	
	41110	RES	2,086,639	CAGE	0.0000%	-	
	41110	RES	1,790,381	CAGW	21.3964%	383,077	
	41110	RES	5,858	FERC	Situs	-	
	41110	RES	-	IBT	0.0000%	-	
	41110	RES	3,232,889	JBE	20.4667%	661,666	
	41110	RES	3,379,458	OTHER	0.0000%	-	
	41110	RES	-	SG	8.0511%	-	
	41110	RES	1,602,752	SNP	7.2524%	116,237	
	41110	RES	23,965,566	SO	7.3359%	1,758,101	
	41110	RES	555,830	TROJD	21.3914%	118,900	
	41110	RES	27,839,444	WA	Situs	1,524,572	
			<u>68,585,933</u>			<u>4,605,387</u>	7.6.3

Description of Adjustment

RES = Restating Adjustment; PRO = Proforma Adjustment

This restating adjustment reflects the removal of the June 2008 deferred tax expense for all non-property-related deferred taxes. The associated deferred tax balances are removed in adjustment 7.5. This in effect flows through to income the current tax impacts on these items.

PacifiCorp
Results of Operations - December 2008

WA Flow-Through Amounts for Accounts 410 and 411, Excluding the IRS Portions that are Required

	Tax Ref Number	FERC Account	per BW		Total Company Amount	Total Company Reallocation	Total Company Remove	Allocation Factor	Reference	Unprotected
			Total Company Amount	Total Company Reallocation						
282DIT PMIDepreciation-Book	105.121	410	(1,254,186)	1,254,186	0			CAEW		
	105.121	410	(1,254,186)	(1,254,186)	(1,254,186)			JBE		
282DIT PMIDepreciation-Tax	105.126	410	(9,203,603)	(9,203,603)	(9,203,603)			JBE		
	105.125	410	(415,797,945)	(415,797,945)	(415,797,945)			TAXDEPR		
	105.137	410	(1,913,060)	(1,913,060)	(1,913,060)			SO		
	105.141	410	(28,238,440)	(28,238,440)	(28,238,440)			SNP		
	105.152	410	(13,182,386)	(13,182,386)	(13,182,386)			GPS		
	105.165	410	(344,491)	(344,491)	(344,491)			SE		
	105.17	410	(450,325)	(450,325)	(450,325)			SE		
	105.171	410	(849,051)	(849,051)	(849,051)			JBE		
	105.175	410	(16,936,071)	(16,936,071)	(16,936,071)			GPS		
	105.47	410	(802,749)	(802,749)	(802,749)			GPS		
	320.21	410	(4,366,846)	(4,366,846)	(4,366,846)			SO		
	105.115	410	(582,053)	(582,053)	(582,053)			CA		
	105.115	410	(56,124)	(56,124)	(56,124)			FERC		
	105.115	410	(4,965,935)	(4,965,935)	(4,965,935)			OR		
	105.115	410	(2,189)	(2,189)	(2,189)			OTHER		
	105.115	410	(2,363,810)	(2,363,810)	(2,363,810)			WYP		
	105.115	410	(21,170)	(21,170)	(21,170)			WYU		
282Basis Intangible Difference	105.143	410	0	0	(2,401,422)			410SO		
282DIT Acquisition Adjustment	105.145	410	(458,763)	(458,763)	(458,763)			410SG		
282DIT Section 383 Capital Loss Carryfor	105.154	410	(87,381)	87,381	(0)			OTHER		
282DIT Section 383 Capital Loss Carryfor	105.155	410	(87,381)	(87,381)	(87,381)			NUJIL		
PMI Coal Mine Extension Costs	105.171	410	849,051	849,051	0			JBE		
282Steam Rights Blundell Geothermal Bk D	105.18	410	(83,838)	(83,838)	(83,838)			410CAGE		
282Steam Rights Blundell Geothermal Tx D	105.181	410	(80,481)	(80,481)	(80,481)			410CAGE		
282Development-30% Amortization	105.205	410	0	0	0			410SE		
282CHOLLA APS TAX LEASE	105.22	410	(154,938)	(154,938)	(154,938)			410CAGE		
190Cholla GE Tax Lease	105.220a	410	(292,285)	(292,285)	(292,285)			410CAGE		
CHOLLA APS TAX LEASE	105.220b	410	(21,240)	(21,240)	0			410SG		
CHOLLA APS TAX LEASE	105.220c	410	(18,545)	(18,545)	(18,545)			410CAGE		
Cholla SHL NOPA (Lease Amortization)	105.220c	410	(3,024,816)	(3,024,816)	(3,024,816)			410CAGE		
282EPUD	105.33	410	(72,797)	(72,797)	(72,797)			410SG		
IGC Tax Percentage Depletion Deduct	110.2	410	528,293	528,293	0			410OTHER		
SRC Tax Percentage Depletion Deduct	110.205	410	(528,293)	(528,293)	(528,293)			410OTHER		
IGC Trapper Mining Stock Basis	120.205	410	(63,966)	(63,966)	(63,966)			410NUJIL		
IGC Trapper Mining Stock Basis	121.205	410	0	0	0			410SNPD		
190Distribution O&M	145.03	410	(264,892)	(264,892)	(264,892)			410CAEE		
190Coal Pile Inventory	205.1	410	0	0	0			410SE		
190M&S Inventory	205.2	410	(264,892)	(264,892)	(264,892)			410CAEE		
190M&S Inventory	206.2	410	0	0	0			410JBE		
190PMISec263A	205.411	410	(47,357)	(47,357)	(47,357)			410OR		
283OR PUC Prepaid Taxes	210.1	410	(74,769)	(74,769)	(74,769)			410UT		
283UT PUC Prepaid Taxes	210.12	410	(21,683)	(21,683)	(21,683)			410IDU		
283ID PUC Prepaid Taxes	210.13	410	(16,332)	(16,332)	(16,332)			410SO		
283Prepaid Membership Fees-EEI WSCC	210.18	410								

PacifiCorp
Results of Operations - December 2008

WA Flow-Through Amounts for Accounts 410 and 411, Excluding the IRS Portions that are Required

	Tax Ref Number	FERC Account	per BW		Total Company Amount	Total Company Reallocation	Total Company to Remove	Allocation Factor	Reference	Unprotected
			Total Company Amount	Total Company Reallocation						
283Prepaid Taxes-Property Taxes	210.2		410	(70,380)		(70,380)	GFS		410GPS	
190Bad Debt Allowance	220.1		410	0		0	BADDEBT		410BADDEBT	
190Amort of Projects-Klamath Engineering	305.1		410	(368)		(368)	CAGW		410CAGW	
282DIT IGC Prop Plant Equip	310.102		410	(14,348)		(14,348)	CAGE		410CAGE	
190Reg Liability	320.115		410	(20,375,189)		(20,375,189)	SO		410SO	
190REG LIABILITY	320.116		410	(1,175,545)		(1,175,545)	SO		410SO	
190DEF REG ASSET-TRANSN SVC DEPOSIT	415.11		410	(3,652,585)		(3,652,585)	SG		410SG	
190DEF REG ASSET-FOOTE CREEK CONTRACT	415.12		410	(52,236)		(52,236)	CAGE		410CAGE	
283Hazardous Waste/Environmental Cleanup	415.3		410	(1,098,562)		(1,098,562)	SO		410SO	
CA Deferred Intervenor Funding	415.701		410	(68,475)		(68,475)	CA		410CA	
REG ASSET - LAKE SIDE LIQ. - WY	415.702		410	(398,865)		(398,865)	WYP		410WYP	
190CONTRA RTO GRID WEST NIR ALLOWANCE	415.801		410	(409,320)		(409,320)	CAGW		410CAGW	
RTO Gridwest NR Writeoff OR	415.804		410	(28,258)		(28,258)	OR		410OR	
Reg Asset-Deferred OR Independent Evalua	415.84		410	(469,308)		(469,308)	OTHER		410OTHER	
Unrecovered Plant Powerdale	415.85		410	0		0	CAGW		410CAGW	
Deferred Excess Net Power Costs - WY 08	415.872		410	(9,196,253)		(9,196,253)	WYP		410WYP	
Deferred Excess Net Power Costs - WA Hyd	415.873		410	(2,283,680)		(2,283,680)	WA		410WA	
WY - 2006 Transition Severance Costs	415.891		410	(1,007,810)		(1,007,810)	WYP		410WYP	
OR RCAC Deferred	415.895		410	(4,299,319)		(4,299,319)	OR		410OR	
OR SB 408 Recovery	415.9		410	(4,770,329)		(4,770,329)	OTHER		410OTHER	
190Deferred Regulatory Expense-IDU	425.1		410	(2,389)		(2,389)	IDU		410IDU	
190Tenant Lease Allow-PSU Call Cntr	425.11		410	(23,817)		(23,817)	CN		410CN	
OTHER ENVIRONMENTAL LIABILITIES	425.2		410	(68,867)		(68,867)	SO		410SO	
190Amort of Debt Discount & Exp	425.21		410	0		0	SNP		410SNP	
283Unearned Joint Use Pole Contact Revnu	425.215		410	(21,151)		(21,151)	SNPD		410SNPD	
Duke/Hermiston Contract Renegotiation	425.225		410	(286,469)		(286,469)	CAGW		410CAGW	
BPA Conservation Rate Credit	425.295		410	(214,235)		(214,235)	CAGW		410CAGW	
190Idaho Customer Bal Acct	425.38		410	(224,130)		(224,130)	OTHER		410OTHER	
283Trojan-Special Assessment-DOE-IRS	425.7		410	0		0	TROJD		410TROJD	
283Weatherization	430.1		410	(3,623,509)		(3,623,509)	SO		410SO	
190Energy West Accrued Liabilities	505.1		410	(893,799)		(893,799)	CAEE		410CAEE	
Misc. Non-Current Accrued Liability	505.145		410	(1,166,293)		(1,166,293)	SO		410SO	
190Misc Current and Accrued Liability-SO	505.15		410	(448,770)		(448,770)	SO		410SO	
VV Contract Termination Fee Accrual	505.17		410	(2,505,335)		(2,505,335)	CAGE		410CAGE	
190PMI Vacation/Bonus	505.51		410	(41,144)		(41,144)	CAEW		410CAEW	
190PMI Vacation/Bonus	506.51		410	41,144		41,144	JBE		410JBE	
190Vacation Sickleave & PT Accrual	505.6		410	0		0	SO		410SO	
190Accrued Retention Bonus	505.7		410	0		0	SO		410SO	
190Reverse Accrued Final Reclamation	605.71		410	0		0	CAEE		410CAEE	
283PMI Development Costs	610		410	0		0	JBE		410JBE	
282PMI Amort Development	610.1		410	(1,349,559)		(1,349,559)	JBE		410JBE	
190NOPA 103-99-00 RAR	610.100N		410	(97,441)		(97,441)	SO		410SO	
282Tax NOPAs	610.11		410	0		0	SO		410SO	
283PMI SALE OF ASSETS	610.111		410	(700)		(700)	OTHER		410OTHER	
190 OR Rate Refunds	610.14		410	(1)		(1)	OR		410OR	
190Reg Liab - OR Balance Consol	610.145		410	(72,198)		(72,198)	OR		410OR	

PacifiCorp
Results of Operations - December 2008

WA Flow-Through Amounts for Accounts 410 and 411, Excluding the IRS Portions that are Required

		per BW		Total Company		Total Company		Total Company to		Allocation	
		Tax Ref Number	FERC Account	Company Amount	Reallocation	Company Remove	Factor	Reference	Unprotected		
190Property Insurance	705.21	705210	410	0	0	0	SO	410SO			
190West Valley Lease Reduction-CA	705.232	705232	410	(9,862)	(9,862)	(9,862)	CA	410CA			
West Valley Lease Reduction - ID	705.233	705233	410	(83,085)	(83,085)	(83,085)	IDU	410IDU			
West Valley Lease Reduction - WY	705.234	705234	410	(34,549)	(34,549)	(34,549)	WYP	410WYP			
190West Valley Lease Reduction-UT	705.235	705235	410	(158,700)	(158,700)	(158,700)	UT	410UT			
283CA Alternative Rate for Energy Progra	705.24	705240	410	(340,781)	(340,781)	(340,781)	CA	410CA			
A&G Credit - WA	705.25	705250	410	(162,522)	(162,522)	(162,522)	WA	410WA			
283A&G Credit CA	705.252	705252	410	(15,796)	(15,796)	(15,796)	CA	410CA			
A&G Credit - ID	705.253	705253	410	(85,626)	(85,626)	(85,626)	IDU	410IDU			
A&G Credit - WY	705.254	705254	410	(12,921)	(12,921)	(12,921)	WYP	410WYP			
Reg. Liability - Deferred Benefit_Arch S	705.3	705300	410	(744,165)	(744,165)	(744,165)	CAEE	410CAEE			
Microsoft Software License Liability	715.05	715050	410	(202,041)	(202,041)	(202,041)	SO	410SO			
190UNIVERSITY OF WY CONTRACT INCOME	715.1	715100	410	(141)	(141)	(141)	WYP	410WYP			
190MISC DEFERRED CREDITS	715.35	715350	410	(87,287)	(87,287)	(87,287)	SO	410SO			
190Reading Contract	715.8	715800	410	(208,729)	(208,729)	(208,729)	CAGW	410CAGW			
190Deferred Compensation Payout	720.2	720200	410	(806,463)	(806,463)	(806,463)	SO	410SO			
190Pension/Retirement (Accrued/Prepaid)	720.3	720300	410	(46,260)	(46,260)	(46,260)	SO	410SO			
190Early Retirement-1998	720.31	720310	410	0	0	0	SO	410SO			
190SERP	720.4	720400	410	(246,216)	(246,216)	(246,216)	SO	410SO			
190Severance	720.5	720500	410	0	0	0	SO	410SO			
190Accrued CIC Severance	720.55	720550	410	(3,912,046)	(3,912,046)	(3,912,046)	SO	410SO			
283SMUD Revenue Imputation-UT Reg Liab	910.56	910560	410	0	0	0	OTHER	410OTHER			
190Wasatch workers comp reserve	910.58	910580	410	(112,928)	(112,928)	(112,928)	SO	410SO			
283PMI BCC Underground Mine Cost Deplet	910.905	910905	410	(65,445)	(65,445)	(65,445)	JBE	410JBE			
BRIDGER COAL COMPANY EXTRACTION TAXES P	920.11	920110	410	(30,326)	(30,326)	(30,326)	JBE	410JBE			

PacifiCorp
Results of Operations - December 2008

WA Flow-Through Amounts for Accounts 410 and 411, Excluding the IRS Portions that are Required

	Tax Ref Number	FERC Account	per BW			Allocation	Reference	Unprotected
			Total Company Amount	Total Company Reallocation	Total Company to Remove			
1900R BETC Credit	930100	410	(92,938)		(92,938)	OTHER	410OTHER	
Oregon BETC Credit	930100N	410	(214,698)	214,698	0	IBT	410IBT	
Oregon BETC Credit	9301002	410	(214,698)	(214,698)	(214,698)	OTHER	410OTHER	
282DIT ACRS Property-CA	1051251	410	(11,989,018)	11,989,018	0		CA	
282DIT ACRS Property-FERC	1051252	410	(1,456,074)	1,456,074	0		FERC	
282DIT ACRS Property-ID	1051253	410	(27,573,011)	27,573,011	0		IDU	
282DIT ACRS Property-OR	1051255	410	(150,969,722)	150,969,722	0		OR	
282DIT ACRS Property-UT	1051256	410	(199,094,277)	199,094,277	0		UT	
282DIT ACRS Property-WA	1051257	410	(57,991,963)	57,991,963	0		WA	
282DIT ACRS Property-WYE	10512571	410	24,231,996	(24,231,996)	0		OTHER	
282DIT ACRS Property-WYE	1051258	410	(61,128,920)	61,128,920	0		WYP	
282DIT ACRS Property-WYW	1051259	410	(8,115,872)	8,115,872	0		WYU	
Total 41010 related deferred tax expense	0		(578,884,622)	1,661,845	(577,222,778)			
	0		0	(415,797,945)	(415,797,945)	Protected Deferred		
	105.125		0	(1,913,060)	(1,913,060)	Protected Deferred		
	105.137		0	(28,238,440)	(28,238,440)	Protected Deferred		
	105.141		0	(13,182,386)	(13,182,386)	Protected Deferred		
	105.152		0	(344,491)	(344,491)	Protected Deferred		
	105.17		0	(450,325)	(450,325)	Protected Deferred		
	105.171		0	(849,051)	(849,051)	Protected Deferred		
	105.175		0	(16,936,071)	(16,936,071)	Protected Deferred		
	105.47		0	(802,749)	(802,749)	Protected Deferred		
	320.21		0	(4,366,846)	(4,366,846)	Protected Deferred		
	105.115		0	(582,053)	(582,053)	Protected Deferred		
	105.115		0	(56,124)	(56,124)	Protected Deferred		
	105.115		0	(4,965,935)	(4,965,935)	Protected Deferred		
	105.115		0	(2,189)	(2,189)	Protected Deferred		
	105.115		0	(2,363,810)	(2,363,810)	Protected Deferred		
	105.115		0	(21,170)	(21,170)	Protected Deferred		
	105.115		(700)		(700)	Protected Deferred		
283PMI SALE OF ASSETS	610111	410	(11,989,018)	11,989,018	0	Protected Deferred		
282DIT ACRS Property-CA	1051251	410	(1,456,074)	1,456,074	0	Protected Deferred		
282DIT ACRS Property-FERC	1051252	410	(27,573,011)	27,573,011	0	Protected Deferred		
282DIT ACRS Property-ID	1051253	410	(9,203,603)		0	Protected Deferred		
282DIT PMIDepreciation-Tax	105126	410	(1,254,186)		0	Protected Deferred		
282DIT PMIDepreciation-Book	105121	410	(150,969,722)	150,969,722	0	Protected Deferred		
282DIT ACRS Property-OR	1051255	410	(199,094,277)	199,094,277	0	Protected Deferred		
282DIT ACRS Property-UT	1051256	410	(57,991,963)	57,991,963	0	Protected Deferred		
282DIT ACRS Property-WA	1051257	410	24,231,996	(24,231,996)	0	Protected Deferred		
282DIT ACRS Property-WYE	10512571	410	(61,128,920)	61,128,920	0	Protected Deferred		
282DIT ACRS Property-WYE	1051258	410	(8,115,872)	8,115,872	0	Protected Deferred		
282DIT ACRS Property-WYW	1051259	410	(504,545,350)	3,214,216	(501,331,134)			
Subtotal Protected Deferrals			(74,339,272)	(1,552,371)	(75,891,644)			
Total 41010 Non-property related deferred tax expense to remove					(615,675)	NUTIL		
					(75,275,969)	410 to Remove		

PacifiCorp
Results of Operations - December 2008

WA Flow-Through Amounts for Accounts 410 and 411, Excluding the IRS Portions that are Required

	Tax Ref Number	FERC Account	per BW		Allocation	Reference	Unprotected
			Total Company Amount	Total Company Reallocation			
282DIT PMIDepreciation-Book	105.121	411	6,260,176		6,260,176	JBE	
282PMTax Depreciation	105.126	411	0		0	JBE	
	105.1	411		2,480,175	2,480,175	SO	
	105.12	411		184,134,435	184,134,435	SCHINDEXP	
	105.13	411		24,762,096	24,762,096	CIAC	
	105.14	411		833,521	833,521	SNPD	
	105.142	411		23,155,615	23,155,615	SNP	
	105.115	411	0	735,722	735,722	ID	
	105.115	411	0	2,320,801	2,320,801	UT	
	105.115	411	0	2,361,659	2,361,659	WA	
	105.143	411	2,372,021	(2,372,021)	0	SO	411SO
282Basis Intangible Difference	105.143	411	458,763		458,763	CAGE	411CAGE
282DIT Acquisition Adjustment	105.145	411	83,838		83,838	CAGE	411CAGE
282Steam Rights Blundell Geothermal BK D	105.18	411	80,481		80,481	CAGE	411CAGE
282Steam Rights Blundell Geothermal TX D	105.181	411	154,938		154,938	CAGE	411CAGE
282CHOLLA TAX LEASE	105.22	411	830,653		830,653	CAGE	411CAGE
190Cholla GE Tax Lease	105.220a	411	0		0	CAGW	411CAGW
281Emergency Facilities	105.31	411	94,383		94,383	OR	411OR
282EPUD	105.33	411	5,858		5,858	FERC	411FERC
282FERC Portion South Georgia-UPL	105.34	411	818,628		818,628	CAEE	411CAEE
283BOOK COST DEPLETION ADDBACK	110.1	411	37,338		37,338	CAGE	411CAGE
SRC Book Cost Depletion	110.105	411	78,534		78,534	CAGE	411CAGE
SRC Book Depletion for step up basis	110.105a	411	0		0	SNPD	411SNPD
190Distribution O&M	145.03	411	872,114		872,114	CAEE	411CAEE
190COAL PILE INVENTORY	205.1	411	462,199		462,199	JBE	411JBE
190PMT Sec263A	205.411	411	5,763		5,763	SO	411SO
283Prepaid Insur IBEW 157contingency res	210	411	268,826		268,826	SO	411SO
190 Self Insured Health Benefits	210.105	411	334,769		334,769	BADDEBT	411BADDEBT
190Bad Debt Allowance	220.1	411	20,375,191		20,375,191	SO	411SO
283INTERIM PROVISION_TOTAL REG ASSET_LIA	320.115	411	1,175,544		1,175,544	SO	411SO
190REG LIABILITY	320.116	411	1,477,166		1,477,166	OR	411OR
283May 2000 Transition Plan Costs-OR	320.14	411	494,274		494,274	UT	411UT
190Glenrock Excluding Reclamation-UT	320.22	411	0		0	UT	411UT
190FAS 87/68 Writoff-UT rate order	320.23	411	0		0	OR	411OR
28398 Early Retirement-OR Reg Asset	320.24	411	0		0	SG	411SG
283Def Reg Asset-Transm Svc Deposit	415.11	411	0		0	SO	411SO
283Hazardous Waste/Envir. Cleanup	415.3	411	35,829		35,829	WA	411WA
190Hazardous Waste/Environmental-WA	415.301	411	356,220		356,220	CAGE	411CAGE
283Cholla Pit Trans-APS Amort	415.5	411	19,806		19,806	WA	411WA
190WA Disallowed Colstrip #3 Write-off	415.51	411	334,204		334,204	WYP	411WYP
WY PCAM Def Net Power Costs	415.555	411	115,882		115,882	CA	411CA
190IDAI Costs-Deferred Access-CA	415.64	411	170,193		170,193	OTHER	411OTHER
190SB1149-Related Reg Assets-OR	415.65	411	315,374		315,374	OR	411OR
190Def Intervenor Funding Grants-OR	415.68	411	486,235		486,235	OTHER	411OTHER
190Reg Assets BPA balancing accounts-OR	415.7	411	409,320		409,320	OTHER	411OTHER
RTO Grid West N/R Allowance	415.8	411				0 SG	411SG

PacifiCorp
Results of Operations - December 2008

WA Flow-Through Amounts for Accounts 410 and 411, Excluding the IRS Portions that are Required

		per BW		Total Company		Total Company		Total Company		Allocation		Reference	
		Tax Ref Number		FERC Account		Amount		Reallocation		Remove		Factor	
RTO Grid West N/R Writeoff WA	415.8	415800	411	409,320	409,320	409,320	NUTIL	411NUTIL					
RTO Grid West Notes Receivable - WY	415.803	415803	411	17,815		17,815	WA	411WA					
RTO Grid West N/R Writeoff ID	415.805	415805	411	69,846		69,846	WYP	411WYP					
Contra Pension Reg Asset MMT & CTG_OR	415.82	415820	411	10,308		10,308	IDU	411IDU					
Contra Pension Reg Asset MMT & CTG_WY	415.821	415821	411	4,486,398		4,486,398	OR	411OR					
Reg Asset - Pension MMT - UT	415.822	415822	411	2,015,907		2,015,907	WYP	411WYP					
Contra Pension Reg Asset CTG - UT	415.823	415823	411	109,795		109,795	UT	411UT					
Contra Pension Reg Asset MMT & CTG_CA	415.824	415824	411	6,408,531		6,408,531	UT	411UT					
Contra Pension Reg Asset CTG - WA	415.825	415825	411	387,988		387,988	CA	411CA					
Reg Asset - Post - Ret MMT - UT	415.829	415829	411	1,190,956		1,190,956	WA	411WA					
Reg Asset-Deferred OR Independent Evalua	415.84	415840	411	108,040		108,040	UT	411UT					
Unrecovered Plant-Powerdate	415.85	415850	411	0		0	OTHER	411OTHER					
Unrecovered Plant-Powerdate	415.85	415851	411	1,656,660	(1,656,660)	0	CAGE	411CAGE					
Environmental Liability (Perco)	415.86	415860	411	0		0	CAGW	411CAGW					
Environmental Liability-WA (Perco)	415.861	415861	411	0		0	SO	411SO					
Deferred Excess Net Power Costs-CA	415.87	415870	411	0		0	SO	411SO					
Deferred Excess Net Power Costs-WY	415.871	415871	411	468,203		468,203	CA	411CA					
Deferred UT Independent Evaluation Fee	415.88	415880	411	7,769,617		7,769,617	WYP	411WYP					
ID MEHC 2006 Transition Costs	415.88	415880	411	149,436		149,436	UT	411UT					
190Tenant Lease Allow-PSU Call Cntr	415.89	415890	411	231,575		231,575	IDU	411IDU					
Deferred Coal Cost - Arch	425.11	425110	411	0		0	CN	411CN					
190Centralia Sale Loss	425.125	425125	411	1,048,402		1,048,402	CABE	411CABE					
190PropDamageRepairs	425.2	425200	411	0		0	OTHER	411OTHER					
283Unearned Joint Use Pole Contact Revnu	425.205	425205	411	13		13	SO	411SO					
190TGS Buyout-SG	425.215	425215	411	0		0	SNPD	411SNPD					
190akeview Buyout-SG	425.26	425260	411	5,872		5,872	CAGE	411CAGE					
190Joseph Settlement-SG	425.28	425280	411	16,425		16,425	CAGW	411CAGW					
190BPA Conservation Rate Credit	425.295	425295	411	52,137		52,137	CAGW	411CAGW					
283Weatherization	425.36	425360	411	0		0	CAGW	411CAGW					
190Trail Mountain Accrued Liabilities	430.1	430100	411	65,159		65,159	CAGW	411CAGW					
190Accrued Royalties	505.1	505100	411	0		0	SO	411SO					
190Purchase Card Trans Provision	505.125	505125	411	264,400		264,400	CABE	411CABE					
190Trojan Decommissioning Amort	505.14	505140	411	0		0	CABE	411CABE					
Reg Asset Balance Reclass	605.1	605100	411	555,830		555,830	TROJD	411TROJD					
190Vacation Sickleave & PT Accrual	430.11	430110	411	72,198		72,198	SO	411SO					
REVERSE ACCRUED FINAL RECLAMATION	505.6	505600	411	718,598		718,598	SO	411SO					
283PMI Development Costs	605.71	605710	411	295,369		295,369	CABE	411CABE					
PMI EITF04-06 Pre-Stripping Cost	610	610000	411	2,770,690		2,770,690	JBE	411JBE					
282PMI Sale of Assets	610.114	610114	411	493,435		493,435	CABE	411CABE					
283781 Shopping Incentive-OR	610.111	610111	411	0		0	JBE	411JBE					
283 SB1149Costs-OROTHER	610.13	610130	411	197,845		197,845	OR	411OR					
283Reg Liability-UT Home Energy Lifeline	610.135	610135	411	1,535,203		1,535,203	OTHER	411OTHER					
283Reg Liability-UT Home Energy Lifeline	610.142	610142	411	95,820	(95,820)	0	UT	411UT					
283Reg Liability-WA Low Energy Program	610.142	610143	411	95,820	95,820	95,820	OTHER	411OTHER					
	610.143	610143	411	6,597		6,597	WA	411WA					

PacifiCorp
Results of Operations - December 2008

WA Flow-Through Amounts for Accounts 410 and 411, Excluding the IRS Portions that are Required

per BW

Tax Ref Number	FERC Account	Company Amount	Company Reallocation	Total Company Remove	Allocation Factor	Reference	Unprotected
OR Reg Asset/Liability Consolidation	610.146	178,409		178,409	OR		411OR
1900R Gain on Sale of Halsey-OR	705.2	470,298		470,298	OTHER		411OTHER
MEHC Transition Costs-WA	705.26	253,570		253,570	WA		411WA
Reg Liability - OR Energy Conservation C	705.265	294,452		294,452	OR		411OR
Reg. Liability - Deferred Benefit_Arch S	705.3	0		0	CAEE		411CAEE
Reg Liability-CA Gain on Sale of Asset	705.305	17,091		17,091	CA		411CA
Reg Liability-UT Gain on Sale of Asset	705.31	386,855		386,855	UT		411UT
Reg Liability-ID Gain on Sale of Asset	705.32	59,368		59,368	IDU		411IDU
Reg Liability-WY Gain on Sale of Asset	705.33	133,925		133,925	WYP		411WYP
190NW Power Act(BPA Regional Crs)-WA	715.72	237,048		237,048	OTHER		411OTHER
190SERP - Cash Basis	720.4	246,216		246,216	SO		411SO
190Severance	720.5	10,072		10,072	SO		411SO
SMUD REVENUE IMPUTATION-UT REG LIAB	910.56	78,764	(78,764)	0	OTHER		411OTHER
1900R BETC Credit	910.56	78,764	78,764	78,764	NUTIL		411NUTIL
1900R BETC Credit	930.1	92,938		92,938	OTHER		411OTHER
1900R BETC Credit	9301001	291,724	(291,724)	0	IBT		411IBT
283Post Merger Debt Loss	9302.001	291,724	291,724	291,724	OTHER		411OTHER
190Injuries & Damages	740.1	1,602,752		1,602,752	SNP		411SNP
190PMIWEExtractionTax	910.53	902,437		902,437	SO		411SO
190FAS112 Book Reserve Postretirement Be	920.11	0		0	IBE		411IBE
282DIT ACRS Property-CA	920.15	190,709		190,709	SO		411SO
282DIT ACRS Property-FERC	1051.251	5,825,392	(5,825,392)	0	CA		CA
282DIT ACRS Property-ID	1051.252	707,498	(707,498)	0	FERC		FERC
282DIT ACRS Property-OR	1051.253	13,397,561	(13,397,561)	0	IDU		IDU
282DIT ACRS Property-WA	1051.255	73,355,284	(73,355,284)	0	OR		OR
282DIT ACRS Property-WYE	1051.256	96,738,717	(96,738,717)	0	UT		UT
282DIT ACRS Property-WYE	1051.257	28,177,947	(28,177,947)	0	WA		WA
282DIT ACRS Property-WYE	10512.571	(11,774,182)	11,774,182	0	OTHER		OTHER
282DIT ACRS Property-WYW	1051.258	29,702,176	(29,702,176)	0	WYP		WYP
282Cholla APS Tax Lease	1051.259	3,943,454	(3,943,454)	0	WYU		WYU
	1052.202	0		0	SG		411SG
Total 4110 related deferred tax expense		317,780,061	(1,661,844)	316,118,217			
	105.1	0	2,480,175	2,480,175	Protected Deferred		
	105.12	0	184,134,435	184,134,435	Protected Deferred		
	105.13	0	24,762,096	24,762,096	Protected Deferred		
	105.14	0	833,521	833,521	Protected Deferred		
	105.142	0	23,155,615	23,155,615	Protected Deferred		
	105.115	0	735,722	735,722	Protected Deferred		
	105.115	0	2,320,801	2,320,801	Protected Deferred		
	105.115	0	2,361,659	2,361,659	Protected Deferred		
	1051.251	5,825,392	(5,825,392)	0	Protected Deferred		
	1051.252	707,498	(707,498)	0	Protected Deferred		
	1051.253	13,397,561	(13,397,561)	0	Protected Deferred		
	1051.21	6,260,176		6,260,176	Protected Deferred		
	1051.26	0		0	Protected Deferred		

PacifiCorp
Results of Operations - December 2008

WA Flow-Through Amounts for Accounts 410 and 411, Excluding the IRS Portions that are Required

		per BW							
	Tax Ref Number	FERC Account	Total Company Amount	Total Company Reallocation	Total Company to Remove	Allocation Factor	Reference	Unprotected	
282PMI Sale of Assets	610.111		0			0	Protected Deferred		
282DIT AGRS Property-OR	1051255		73,355,284	(73,355,284)		0	Protected Deferred		
282DIT AGRS Property-UT	1051256		96,738,717	(96,738,717)		0	Protected Deferred		
282DIT AGRS Property-WA	1051257		28,177,947	(28,177,947)		0	Protected Deferred		
282DIT AGRS Property-WYE	1051257		(11,774,182)	11,774,182		0	Protected Deferred		
282DIT AGRS Property-WYE	1051258		29,702,176	(29,702,176)		0	Protected Deferred		
282DIT AGRS Property-WYW	1051259		3,943,454	(3,943,454)		0	Protected Deferred		
Subtotal Protected Deferrals			246,334,023	710,177	247,044,200				
Total 4110 Non-property related deferred tax expense			71,446,038	(2,372,021)	69,074,017				
					488,084		NUTIL		
					68,585,933		411 to Remove		
Grand Total Deferred Tax Expense			(261,104,561)	0	(261,104,560)				
Grand Total Deferred Tax Expense to remove			(2,893,234)	(3,924,393)	(6,690,036)				
			(127,591)						
			(2,765,643)						

	<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:							
Taxes - Other	408	PRO	(52,881)	WA	Situs	(52,881)	7.7.1

Description of Adjustment

RES = Restating Adjustment; PRO = Proforma 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 2009 authorized credit amount, per a July 24, 2008 letter from the Washington Department of Revenue. The majority of the Low Income tax credit of \$152,319.04 for 2009 is included in the December 2008 actual results. However, \$52,881.42 was not reported in results until January 2009. Therefore, this adjustment includes the additional credit to be utilized in January 2009 as approved by the Washington Department of Revenue.

Results of Operations - December 2008
WA Low Income Tax Credit

		Ref #
July to June FY Ending 2009	(152,319.04)	
Credit Utilized by Dec 2008	99,437.62	
Change in Credit:	<u>(52,881.42)</u>	7.7



July 24, 2008

PACIFICORP
ATTN: TAX DEPT
825 NE MULTNOMAH ST #1900
PORTLAND, OR 97232-2135

**2009 Fiscal Year Low Income Home Energy Assistance Program (LIHEAP) Credit
Certificate Enclosed**
Tax Registration Number: 409-000-070

Dear Businessperson,

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

- Your approved credit amount is \$152,319.04.
- You may take this credit on your July 2008 thru June 2009 returns.
- Any unused credit expires on June 30, 2009 and cannot be carried forward.

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

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

How to use this credit

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

If you have any questions regarding this credit, please contact me at (360) 902-7162.

Sincerely,

Ginger Winkler
Senior Excise Tax Examiner
Taxpayer Account Administration

Enclosure

**PacifiCorp
 Washington Results of Operations December 2008
 Public Utility Tax 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 Tax:							
Taxes - Other	408	RES	359,604	WA	Situs	359,604	Below

Calculation:

Base period WA Public Utility Tax						9,321,317	Tab B5 page 1
Normalized Revenues from Page 3.1.1			\$249,959,241				
WA Public Utility Tax Rate			3.873%				
Normalized WA Public Utility Tax			<u>9,680,921</u>			9,680,921	
Normalized Adjustment to bring WA Public Utility Tax in line with Normalized Revenues						<u>359,604</u>	Above

Description of Adjustment

RES = Restating Adjustment; PRO = Proforma Adjustment

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

	<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 Rate Base:							
ACCUM DEF ITC - PPL - 1983	255	PRO	581,784	ITC85	13.3600%	77,726	7.9.1
ACCUM DEF ITC - PPL - 1984	255	PRO	349,416	ITC85	13.3600%	46,682	7.9.1
ACCUM DEF ITC - PPL - 1985	255	PRO	329,316	ITC86	13.1260%	43,226	7.9.1
ACCUM DEF ITC - PPL - 1986	255	PRO	246,624	ITC88	14.9600%	36,895	7.9.1
ACCUM DEF ITC - PPL - 1987	255	PRO	29,628	ITC89	15.2688%	4,524	7.9.1
ACCUM DEF ITC - PPL - 1988	255	PRO	58,908	ITC90	3.9132%	2,305	7.9.1
JIM BRIDGER RETROFIT ITC - PPL	255	PRO	28,776	JBG	20.4933%	5,897	7.9.1
			<u>1,624,452</u>			<u>217,255</u>	7.9.1

Description of Adjustment

RES = Restating Adjustment; PRO = Proforma Adjustment

This pro forma adjustment reflects the change in unamortized investment tax credit (ITC) balance for the period ending December 2009, based on the known and measurable amortization of this account plus the correction for the level of amortization incorrectly stated in the historical period. In addition to walking the balance forward to December 2009, this balance needs to be converted to a Beg/End Average to be consistent with the way that these deferred tax balances are treated on the financials, and to make the correction to the base period for the under amortization of the balance.

PacifiCorp
 Results of Operations - December 2008
 Investment Tax Credit Balance Adjustment
 Investment Tax Credit Unamortized Balance at Dec 2009

	Balance at Dec-08	Annual Amortization	Balance at Dec-09	Beginning/Ending Average at Dec 2009	AMA Balance at Dec 2008	Difference/ Adjustment
ACCUM DEF ITC - PPL - 1983	285602	255	(2,327,081)	(2,036,189)	(2,617,973)	581,784
ACCUM DEF ITC - PPL - 1984	285603	255	(1,747,062)	(1,572,354)	(1,921,770)	349,416
ACCUM DEF ITC - PPL - 1985	285604	255	(1,975,912)	(1,811,254)	(2,140,570)	329,316
ACCUM DEF ITC - PPL - 1986	285605	255	(1,726,383)	(1,603,071)	(1,849,695)	246,624
ACCUM DEF ITC - PPL - 1987	285606	255	(251,874)	(237,060)	(266,688)	29,628
ACCUM DEF ITC - PPL - 1988	285607	255	(545,680)	(516,226)	(575,134)	58,908
JIM BRIDGER RETROFIT ITC - PPL	285608	255	(344,682)	(330,294)	(359,070)	28,776
			<u>(8,918,674)</u>	<u>(8,106,448)</u>	<u>(9,730,900)</u>	<u>1,624,452</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 Tax:							
Schedule M	SCHMAT	RES	(7,300,703)	CAEE	0.0000%	-	7.10.1
Schedule M	SCHMAT	RES	7,300,703	JBE	20.4667%	1,494,214	7.10.1
Schedule M	SCHMAT	RES	(305,321)	SG	8.0511%	(24,582)	7.10.1
Schedule M	SCHMAT	RES	305,321	CAGE	0.0000%	-	7.10.1
Schedule M	SCHMAT	RES	1,078,549	CAGW	21.3964%	230,770	7.10.1
Schedule M	SCHMDT	RES	(110,256)	CAEE	0.0000%	-	7.10.1
Schedule M	SCHMDT	RES	110,256	JBE	20.4667%	22,566	7.10.1
Schedule M	SCHMDT	RES	1,078,549	CAGW	21.3964%	230,770	7.10.1
Deferred Tax Expense	41010	RES	(486,095,579)	WA	Situs	(57,991,963)	7.10.2
Deferred Tax Expense	41010	RES	3,289,709	CAEE	0.0000%	-	7.10.2
Deferred Tax Expense	41010	RES	(1,295,330)	CAEW	21.3686%	(276,794)	7.10.2
Deferred Tax Expense	41010	RES	(3,633,663)	CAGE	0.0000%	-	7.10.2
Deferred Tax Expense	41010	RES	30,921,206	GPS	7.3359%	2,268,363	7.10.2
Deferred Tax Expense	41010	RES	(214,698)	IBT	0.0000%	-	7.10.2
Deferred Tax Expense	41010	RES	41,142	JBE	20.4667%	8,420	7.10.2
Deferred Tax Expense	41010	RES	529,924	SE	7.5588%	40,056	7.10.2
Deferred Tax Expense	41010	RES	(480,003)	SG	8.0511%	(38,645)	7.10.2
Deferred Tax Expense	41010	RES	28,238,440	SNP	7.2524%	2,047,951	7.10.2
Deferred Tax Expense	41010	RES	(13,115,623)	SO	7.3359%	(962,155)	7.10.2
Deferred Tax Expense	41010	RES	415,797,945	TAXDEPR	9.1749%	38,149,034	7.10.2
Deferred Tax Expense	41110	RES	234,187,864	WA	Situs	25,816,288	7.10.2
Deferred Tax Expense	41110	RES	2,726,964	CAGE	0.0000%	-	7.10.2
Deferred Tax Expense	41110	RES	(1,656,658)	CAGW	21.3964%	(354,465)	7.10.2
Deferred Tax Expense	41110	RES	(24,762,096)	CIAC	6.7704%	(1,676,496)	7.10.2
Deferred Tax Expense	41110	RES	291,724	IBT	0.0000%	-	7.10.2
Deferred Tax Expense	41110	RES	1,254,186	JBE	20.4667%	256,691	7.10.2
Deferred Tax Expense	41110	RES	(184,134,435)	SCHMDEXP	8.0694%	(14,858,610)	7.10.2
Deferred Tax Expense	41110	RES	409,320	SG	8.0511%	32,955	7.10.2
Deferred Tax Expense	41110	RES	(23,155,615)	SNP	7.2524%	(1,679,327)	7.10.2
Deferred Tax Expense	41110	RES	(833,521)	SNPD	6.7704%	(56,433)	7.10.2
Deferred Tax Expense	41110	RES	21,688,796	SO	7.3359%	1,591,078	7.10.2

Description of Adjustment

RES = Restating Adjustment; PRO = Proforma Adjustment

This adjustment corrects the allocation factor for both current and deferred taxes.

PacifiCorp
 Summary of Permanent & Temporary Book-Tax Differences by Allocation Factor
 For the Calendar Year December 31, 2008

TEMPORARY DIFFERENCES		UTILITY
FACTOR		
CA	2,606,421	
FERC	0	
ID	793,790	
OR	18,312,150	
OTHER	7,638,737	
UT	20,428,317	
WA	4,017,213	
WY	27,202,179	
S	80,998,807	
ADDITIONS		
BADDEBT	882,108	
CAEE	9,992,747	
CAGE	1,259,428	
CAGW	4,717,613	
CIAC	65,247,545	
CN	0	
DGP	0	
GPS	0	
IBT	0	
JBE	21,709,255	
NUTIL	0	
SCHMDEXP	485,189,941	
SE	0	
SG	0	
SNP	65,237,720	
SNPD	2,196,309	
SO	12,249,452	
SSGCT	0	
SSGCH	0	
TAXDEPR	0	
TROJD	1,464,600	
S	751,145,625	
PER RESULTS OF OPERATIONS (DRAFT)		
CA	(1,145,987)	
FERC	0	
ID	(607,979)	
OR	(11,718,089)	
OTHER	(14,386,901)	
UT	(615,184)	
WA	(6,445,685)	
WY	(28,063,920)	
S	(62,893,745)	
DEDUCTIONS		
BADDEBT	0	
CAEE	(12,984,302)	
CAGE	(6,832,912)	
CAGW	(2,948,858)	
CIAC	0	
CN	(62,756)	
DGP	0	
GPS	(81,662,106)	
IBT	0	
JBE	(30,407,177)	
NUTIL	0	
SCHMDEXP	0	
SE	(2,094,321)	
SG	(9,816,293)	
SNP	(74,407,631)	
SNPD	(224,280)	
SO	(53,669,547)	
SSGCT	0	
TAXDEPR	(1,095,617,890)	
TROJD	0	
S	(1,433,621,818)	
	(682,476,293)	

TEMPORARY DIFFERENCES (UNADJUSTED)		UTILITY
FACTOR		
CA	81,206,348	
FERC	0	
ID	882,108	
OR	17,293,450	
OTHER	954,106	
UT	3,638,064	
WA	65,247,545	
WY	0	
S	14,408,552	
ADDITIONS		
BADDEBT	882,108	
CAEE	17,293,450	
CAGE	954,106	
CAGW	3,638,064	
CIAC	65,247,545	
CN	0	
DGP	0	
GPS	0	
IBT	0	
JBE	14,408,552	
NUTIL	0	
SCHMDEXP	485,189,989	
SE	0	
SG	305,321	
SNP	65,237,720	
SNPD	2,196,309	
SO	12,249,451	
SSGCT	0	
SSGCH	0	
TAXDEPR	0	
TROJD	1,464,600	
S	750,274,564	
PER RESULTS OF OPERATIONS (DRAFT)		
CA	0	
FERC	0	
ID	0	
OR	0	
OTHER	0	
UT	0	
WA	0	
WY	0	
S	(62,893,744)	
DEDUCTIONS		
BADDEBT	0	
CAEE	(13,132,364)	
CAGE	(6,795,107)	
CAGW	(1,870,309)	
CIAC	0	
CN	(62,756)	
DGP	0	
GPS	(81,662,106)	
IBT	0	
JBE	(30,296,922)	
NUTIL	0	
SCHMDEXP	0	
SE	(2,094,321)	
SG	(9,816,293)	
SNP	(74,407,631)	
SNPD	(224,280)	
SO	(53,669,546)	
SSGCT	0	
TAXDEPR	(1,095,617,781)	
TROJD	0	
S	(1,432,543,158)	
	(682,268,694)	

TEMPORARY DIFFERENCES (UNADJUSTED)		UTILITY
FACTOR		
CA	0	
FERC	0	
ID	0	
OR	0	
OTHER	0	
UT	0	
WA	0	
WY	0	
S	0	
ADDITIONS		
BADDEBT	0	
CAEE	(7,300,703)	7.10
CAGE	305,322	7.10
CAGW	1,078,549	7.10
CIAC	(0)	
CN	0	
DGP	0	
GPS	0	
IBT	0	
JBE	7,300,703	7.10
NUTIL	0	
SCHMDEXP	0	
SE	0	
SG	(305,321)	7.10
SNP	0	
SNPD	0	
SO	0	
SSGCT	0	
SSGCH	0	
TAXDEPR	0	
TROJD	0	
S	1,078,550	
DIFFERENCE		
CA	0	
FERC	0	
ID	0	
OR	0	
OTHER	0	
UT	0	
WA	0	
WY	0	
S	(1)	
DEDUCTIONS		
BADDEBT	0	
CAEE	110,256	7.10
CAGE	0	
CAGW	(1,078,549)	7.10
CIAC	0	
CN	0	
DGP	0	
GPS	(0)	
IBT	0	
JBE	(110,256)	7.10
NUTIL	0	
SCHMDEXP	0	
SE	(0)	
SG	(0)	
SNP	(0)	
SNPD	0	
SO	0	
SSGCT	0	
TAXDEPR	0	
TROJD	0	
S	(1,078,550)	
	(0)	

PacifiCorp
 Summary of Deferred Income Tax Expense by Allocation Factor
 For the Calendar Year Ended December 31, 2008

PERMANENT DIFFERENCES		UTILITY
FACTOR		
CA	1,016,967	
FERC	56,124	
ID	192,783	
OR	9,413,067	
OTHER	5,465,957	
NUTIL	0	
UT	233,469	
WA	2,446,202	
WY	13,035,519	
S	31,860,088	
ADDITIONS		
BADDEBT	0	
CAEE	4,927,673	
CAEW	0	
CAGE	2,593,159	
CAGW	1,119,121	
CIAC	0	
CN	23,817	
DGP	0	
GPS	30,991,586	
IBT	0	
JBE	11,539,827	
SCHMDEXP	0	
SE	794,816	
SG	3,725,382	
SNP	28,236,440	
SNPD	85,117	
SO	20,368,128	
SSGCH	0	
SSGCH	0	
TAXDEPR	415,797,945	
TROJID	0	
S	552,065,059	
PER WORKBOOK CALCULATIONS		
CA	(989,163)	
FERC	(5,857)	
ID	(1,036,973)	
OR	(6,949,644)	
OTHER	(2,975,988)	
UT	(10,073,550)	
WA	(3,886,232)	
WY	(10,323,500)	
S	(36,240,807)	
DEDUCTIONS		
BADDEBT	(334,769)	
CAEE	(3,792,347)	
CAEW	0	
CAGE	(1,016,334)	
CAGW	(1,790,380)	
CIAC	(24,762,096)	
CN	0	
DGP	0	
GPS	0	
IBT	0	
JBE	(9,238,879)	
SCHMDEXP	(184,134,435)	
SE	0	
SG	0	
SNP	(24,758,367)	
SNPD	(633,521)	
SO	(4,646,791)	
SSGCH	0	
SSGCH	0	
TAXDEPR	(555,830)	
TROJID	0	
S	(291,106,556)	

DEFERRED INCOME TAX EXPENSE		UTILITY
FACTOR		
CA		
FERC		
ID		
OR		
OTHER		
NUTIL		
UT		
WA		
WY		
S	518,758,661	
DEBITS		
BADDEBT	0	
CAEE	1,637,964	
CAEW	1,295,330	
CAGE	6,226,822	
CAGW	1,119,121	
CIAC	0	
CN	23,817	
DGP	0	
GPS	70,380	
IBT	214,698	
JBE	11,498,685	
NUTIL	0	
SCHMDEXP	0	
SE	264,882	
SG	4,205,365	
SNP	0	
SNPD	85,117	
SO	33,483,751	
SSGCH	0	
SSGCH	0	
TAXDEPR	0	
TROJID	0	
S	579,884,622	
PER RESULTS OF OPERATIONS (DRAFT)		
CA		
FERC		
ID		
OR		
OTHER		
UT		
WA		
WY		
S	(271,085,647)	
CREDITS		
BADDEBT	(334,769)	
CAEE	(3,792,347)	
CAEW	0	
CAGE	(9,745,298)	
CAGW	(133,722)	
CIAC	0	
CN	0	
DGP	0	
GPS	0	
IBT	(291,724)	
JBE	(9,493,065)	
SCHMDEXP	0	
SE	0	
SG	(409,320)	
SNP	(1,602,762)	
SNPD	0	
SO	(26,337,587)	
SSGCH	0	
SSGCH	0	
TAXDEPR	(555,830)	
TROJID	0	
S	(317,760,082)	

DEFERRED INCOME TAX EXPENSE		UTILITY
FACTOR		
CA	(11,406,965)	
FERC	(1,389,950)	
ID	(27,573,011)	
OR	(146,003,787)	
OTHER	23,618,512	
NUTIL	615,673	
UT	(199,094,276)	
WA	(57,991,963)	
WY	(66,859,812)	
S	(486,095,579)	
DEBITS		
BADDEBT	0	
CAEE	3,289,709	
CAEW	(1,295,330)	
CAGE	(3,633,663)	
CAGW	(0)	
CIAC	0	
CN	0	
DGP	0	
GPS	30,921,206	
IBT	(214,698)	
JBE	41,142	
NUTIL	0	
SCHMDEXP	0	
SE	529,924	
SG	(480,003)	
SNP	0	
SNPD	28,236,440	
SO	(13,115,623)	
SSGCH	0	
SSGCH	0	
TAXDEPR	415,797,945	
TROJID	0	
S	(26,016,529)	
DIFFERENCE		
CA	5,825,392	
FERC	707,498	
ID	12,661,839	
OR	73,355,284	
OTHER	(11,772,329)	
NUTIL	(489,653)	
UT	94,417,915	
WA	25,816,288	
WY	33,645,630	
S	234,187,864	
CREDITS		
BADDEBT	(0)	
CAEE	0	
CAEW	0	
CAGE	2,726,964	
CAGW	(1,656,658)	
CIAC	(24,762,096)	
CN	0	
DGP	0	
GPS	0	
IBT	291,724	
JBE	1,254,166	
SCHMDEXP	(184,134,435)	
SE	0	
SG	409,320	
SNP	(23,155,615)	
SNPD	(833,521)	
SO	21,688,786	
SSGCH	0	
SSGCH	0	
TAXDEPR	0	
TROJID	0	
S	26,016,530	

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	8.1	8.2	8.3	8.4	8.5	8.5.1	8.6
	Cash Working	Jim Bridger Mine	Environmental	Customer	Major Plant	Plant Additions -	Miscellaneous
Total Normalized	Capital	Rate Base	Remediation	Advances for	Additions	Deferred Taxes	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	(8,613)	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	(69,234)	-	(69,234)	-	-	-	-
19 Total O&M Expenses	(77,847)	-	(69,234)	-	-	-	-
20 Depreciation	(17,991)	-	-	-	-	-	-
21 Amortization	136,265	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	(2,437,901)	-	61,348	-	-	(2,165,708)	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	2,348,309	-	-	-	-	2,348,309	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	76,768	-	-	-	-	-	-
28 Total Operating Expenses:	27,603	-	(7,886)	-	-	182,600	-
29							
30 Operating Rev For Return:	(27,603)	-	7,886	-	-	(182,600)	-
31							
32 Rate Base:							
33 Electric Plant In Service	136,709,625	-	34,821,000	-	-	102,347,622	-
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	(333,031)	-	-	123,616	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	1,102,541	-	-	-	-	-	1,102,541
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	(2,567,136)	(1,720,995)	-	-	-	-	(846,141)
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	(400,429)	-	-	-	-	-	-
44 Total Electric Plant:	134,511,571	(1,720,995)	34,821,000	123,616	-	102,347,622	256,400
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	(1,174,154)	-	-	-	-	(1,174,154)	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	(866,782)	-	-	(866,782)	-	-	-
52 Customer Service Deposits	(2,652,904)	-	-	-	-	-	-
53 Miscellaneous Deductions	1,181,505	-	-	-	-	-	-
54							
55 Total Deductions:	(3,512,334)	-	-	(866,782)	-	(1,174,154)	-
56							
57 Total Rate Base:	130,999,237	(1,720,995)	34,821,000	123,616	(866,782)	102,347,622	256,400
58							
59							
60 Estimated ROE impact	-0.995%	0.016%	-0.299%	0.001%	0.008%	-0.801%	-0.044%
61 Estimated Price Change	17,356,234	(227,430)	4,601,613	3,588	(114,546)	13,525,290	139,997
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	(117,196)	-	-	69,234	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	2,277,540	-	-	(94,409)	-	-	3,069,248
71 Schedule "M" Deductions	9,125,777	-	-	(200,454)	-	-	9,256,987
72 Income Before Tax	(6,965,433)	-	-	175,279	-	-	(6,187,738)
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	(6,965,433)	-	-	175,279	-	-	(6,187,738)
77							
78 Federal Income Taxes	(2,437,901)	-	-	61,348	-	-	(2,165,708)

	8.7	8.8	8.9	8.10	0	0	0	0
	Powerdale Hydro Removal	Trojan Removal Adjustment	Customer Service Deposits	Removal of Colstrip #4 AFUDC	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	(8,613)	-	-	-	-	-	-	-
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	(8,613)	-	-	-	-	-	-	-
20 Depreciation	-	-	-	(17,991)	-	-	-	-
21 Amortization	291,279	(155,014)	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-	-
23 Income Taxes: Federal	(251,272)	(55,400)	(26,869)	-	-	-	-	-
24 State	-	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	76,768	-	-	-	-	-
28 Total Operating Expenses:	31,394	(210,413)	49,899	(17,991)	-	-	-	-
29								
30 Operating Rev For Return:	(31,394)	210,413	(49,899)	17,991	-	-	-	-
31								
32 Rate Base:								
33 Electric Plant In Service	-	-	-	(458,997)	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-	-
35 Misc Deferred Debits	(456,647)	-	-	-	-	-	-	-
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	-	(400,429)	-	-	-	-	-	-
44 Total Electric Plant:	(456,647)	(400,429)	-	(458,997)	-	-	-	-
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	-	-	(2,652,904)	-	-	-	-	-
53 Miscellaneous Deductions	-	1,181,505	-	-	-	-	-	-
54								
55 Total Deductions:	-	1,181,505	(2,652,904)	-	-	-	-	-
56								
57 Total Rate Base:	(456,647)	781,077	(2,652,904)	(458,997)	-	-	-	-
58								
59								
60 Estimated ROE Impact	-0.005%	0.056%	0.009%	0.010%	0.000%	0.000%	0.000%	0.000%
61 Estimated Price Change	(9,600)	(236,901)	(269,924)	(89,737)	-	-	-	-
62								
63								
64 TAX CALCULATION:								
65								
66 Operating Revenue	(282,666)	155,014	(76,768)	17,991	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-	-
70 Schedule "M" Additions	(366,010)	(313,299)	-	(17,991)	-	-	-	-
71 Schedule "M" Deductions	69,245	-	-	-	-	-	-	-
72 Income Before Tax	(717,921)	(158,285)	(76,768)	-	-	-	-	-
73								
74 State Income Taxes	-	-	-	-	-	-	-	-
75								
76 Taxable Income	(717,921)	(158,285)	(76,768)	-	-	-	-	-
77								
78 Federal Income Taxes	(251,272)	(55,400)	(26,869)	-	-	-	-	-

	8.1	8.2	8.3	8.4	8.5	8.5.1	8.6
	Cash Working	Jim Bridger Mine	Environmental	Customer	Major Plant	Plant Additions -	Miscellaneous
Total Normalized	Capital	Rate Base	Remediation	Advances for Construction	Additions	Deferred Taxes	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	(8,613)	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	(69,234)	-	(69,234)	-	-	-	-
19 Total O&M Expenses	(77,847)	-	(69,234)	-	-	-	-
20 Depreciation	(17,991)	-	-	-	-	-	-
21 Amortization	(431,732)	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	764,819	-	61,348	-	-	1,012,777	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	(1,098,168)	-	-	-	-	(1,098,168)	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	76,768	-	-	-	-	-	-
28 Total Operating Expenses:	(784,150)	-	(7,886)	-	-	(85,392)	-
29							
30 Operating Rev For Return:	784,150	-	7,886	-	-	85,392	-
31							
32 Rate Base:							
33 Electric Plant In Service	125,399,226	-	32,246,651	-	-	93,611,572	-
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	(1,572,130)	-	-	123,616	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	(869,920)	(23,779)	-	-	-	-	(846,141)
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	(400,429)	-	-	-	-	-	-
44 Total Electric Plant:	122,556,748	(23,779)	32,246,651	123,616	-	93,611,572	(846,141)
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	549,085	-	-	-	-	549,085	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	(866,782)	-	-	(866,782)	-	-	-
52 Customer Service Deposits	(2,652,904)	-	-	-	-	-	-
53 Miscellaneous Deductions	1,181,505	-	-	-	-	-	-
54							
55 Total Deductions:	(1,789,096)	-	-	(866,782)	-	549,085	-
56							
57 Total Rate Base:	120,767,652	(23,779)	32,246,651	123,616	(866,782)	93,611,572	549,085
58							
59							
60 Estimated ROE impact	-0.725%	0.000%	-0.278%	0.001%	0.008%	-0.741%	0.021%
61 Estimated Price Change	14,691,976	(3,142)	4,261,411	3,588	(114,546)	12,370,817	(65,469)
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	450,801	-	-	69,234	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	1,533,942	-	-	(94,409)	-	-	2,893,648
71 Schedule "M" Deductions	(200,454)	-	-	(200,454)	-	-	-
72 Income Before Tax	2,185,198	-	-	175,279	-	-	2,893,648
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	2,185,198	-	-	175,279	-	-	2,893,648
77							
78 Federal Income Taxes	764,819	-	-	61,348	-	-	1,012,777

	8.7	8.8	8.9	8.10	0	0	0	0
	Powerdale Hydro Removal	Trojan Removal Adjustment	Customer Service Deposits	Removal of Colstrip #4 AFUDC	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	(8,613)	-	-	-	-	-	-	-
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	(8,613)	-	-	-	-	-	-	-
20 Depreciation	-	-	-	(17,991)	-	-	-	-
21 Amortization	(276,718)	(155,014)	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-	-
23 Income Taxes: Federal	(227,037)	(55,400)	(26,869)	-	-	-	-	-
24 State	-	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	76,768	-	-	-	-	-
28 Total Operating Expenses:	(512,368)	(210,413)	49,899	(17,991)	-	-	-	-
29								
30 Operating Rev For Return:	512,368	210,413	(49,899)	17,991	-	-	-	-
31								
32 Rate Base:								
33 Electric Plant In Service	-	-	-	(458,997)	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-	-
35 Misc Deferred Debits	(1,695,746)	-	-	-	-	-	-	-
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	-	(400,429)	-	-	-	-	-	-
44 Total Electric Plant:	(1,695,746)	(400,429)	-	(458,997)	-	-	-	-
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	-	-	(2,652,904)	-	-	-	-	-
53 Miscellaneous Deductions	-	1,181,505	-	-	-	-	-	-
54								
55 Total Deductions:	-	1,181,505	(2,652,904)	-	-	-	-	-
56								
57 Total Rate Base:	(1,695,746)	781,077	(2,652,904)	(458,997)	-	-	-	-
58								
59								
60 Estimated ROE impact	0.169%	0.056%	0.009%	0.010%	0.000%	0.000%	0.000%	0.000%
61 Estimated Price Change	(1,052,304)	(236,901)	(269,924)	(89,737)	-	-	-	-
62								
63								
64 TAX CALCULATION:								
65								
66 Operating Revenue	285,331	155,014	(76,768)	17,991	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-	-
70 Schedule "M" Additions	(934,007)	(313,299)	-	(17,991)	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-	-
72 Income Before Tax	(648,676)	(158,285)	(76,768)	-	-	-	-	-
73								
74 State Income Taxes	-	-	-	-	-	-	-	-
75								
76 Taxable Income	(648,676)	(158,285)	(76,768)	-	-	-	-	-
77								
78 Federal Income Taxes	(227,037)	(55,400)	(26,869)	-	-	-	-	-

	8.1	8.2	8.3	8.4	8.5	8.5.1	8.6
	Cash Working	Jim Bridger Mine	Environmental	Customer	Major Plant	Plant Additions -	Miscellaneous
	Capital	Rate Base	Remediation	Advances for	Additions	Deferred Taxes	Rate Base
	Total Normalized			Construction			
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	567,997	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	(3,202,721)	-	-	-	-	(3,178,485)	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	3,446,477	-	-	-	-	3,446,477	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	811,753	-	-	-	-	287,992	-
29							
30 Operating Rev For Return:	(811,753)	-	-	-	-	(287,992)	-
31							
32 Rate Base:							
33 Electric Plant In Service	11,310,399	-	2,574,349	-	-	8,736,050	-
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	1,239,099	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	1,102,541	-	-	-	-	-	1,102,541
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	(1,697,216)	(1,697,216)	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	11,954,823	(1,697,216)	2,574,349	-	-	8,736,050	1,102,541
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	(1,723,239)	-	-	-	-	(1,723,239)	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	(1,723,239)	-	-	-	-	(1,723,239)	-
56							
57 Total Rate Base:	10,231,584	(1,697,216)	2,574,349	-	-	8,736,050	1,102,541
58							
59							
60 Estimated ROE impact	-0.333%	0.021%	-0.032%	0.000%	0.000%	-0.108%	-0.048%
61 Estimated Price Change	2,664,258	(224,288)	340,202	-	-	1,154,473	205,466
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	(567,997)	-	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	743,598	-	-	-	-	175,801	-
71 Schedule "M" Deductions	9,326,231	-	-	-	-	9,256,987	-
72 Income Before Tax	(9,150,631)	-	-	-	-	(9,081,386)	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	(9,150,631)	-	-	-	-	(9,081,386)	-
77							
78 Federal Income Taxes	(3,202,721)	-	-	-	-	(3,178,485)	-

	8.7	8.8	8.9	8.10	0	0	0	0
	Powerdale Hydro Removal	Trojan Removal Adjustment	Customer Service Deposits	Removal of Colstrip #4 AFUDC	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	567,997	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-	-
23 Income Taxes: Federal	(24,236)	-	-	-	-	-	-	-
24 State	-	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-	-
28 Total Operating Expenses:	543,761	-	-	-	-	-	-	-
29								
30 Operating Rev For Return:	(543,761)	-	-	-	-	-	-	-
31								
32 Rate Base:								
33 Electric Plant In Service	-	-	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-	-
35 Misc Deferred Debits	1,239,099	-	-	-	-	-	-	-
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:	1,239,099	-	-	-	-	-	-	-
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:	1,239,099	-	-	-	-	-	-	-
58								
59								
60 Estimated ROE impact	-0.156%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
61 Estimated Price Change	1,042,704	-	-	-	-	-	-	-
62								
63								
64 TAX CALCULATION:								
65								
66 Operating Revenue	(567,997)	-	-	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-	-
70 Schedule "M" Additions	567,997	-	-	-	-	-	-	-
71 Schedule "M" Deductions	69,245	-	-	-	-	-	-	-
72 Income Before Tax	(69,245)	-	-	-	-	-	-	-
73								
74 State Income Taxes	-	-	-	-	-	-	-	-
75								
76 Taxable Income	(69,245)	-	-	-	-	-	-	-
77								
78 Federal Income Taxes	(24,236)	-	-	-	-	-	-	-

**PacifiCorp
Washington Results of Operations December 2008
Cash Working Capital**

	<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:							
Cash Working Capital	CWC	RES	(23,779)	WA	Situs	(23,779)	
Cash Working Capital	CWC	PRO	<u>(1,697,216)</u>	WA	Situs	<u>(1,697,216)</u>	
			<u>(1,720,995)</u>			<u>(1,720,995)</u>	

Adjustment Detail:

	Type1	Type 3	
O&M Expense	328,775,032	224,387,070	1.0
Taxes Other Than Income Tax	15,333,105	15,943,593	1.0
Federal Income Tax	(24,678,420)	(22,957,598)	1.0
State Income Tax	-	-	1.0
Total	<u>319,429,718</u>	<u>217,373,066</u>	
Divided by Days in Year	365	365	
Average Daily Cost of Service	<u>875,150</u>	<u>595,543</u>	
Net Lag Days	6.07	6.07	
Cash Working Capital	<u>5,312,160</u>	<u>3,614,944</u>	
Unadjusted Cash Working Capital	5,335,939	5,312,160	
Cash Working Capital Adjustment	<u>(23,779)</u>	<u>(1,697,216)</u>	

Description of Adjustment

RES = Restating Adjustment; PRO = Proforma Adjustment

This adjustment is necessary to true-up the cash working capital for the normalizing adjustments made in this filing. Cash working capital is calculated by taking total operation and maintenance expense allocated to the jurisdiction (excluding depreciation and amortization) and adding its share of allocated taxes, including state and federal income taxes and taxes other than income. This total is divided by the number of days in the year to determine the Company's adjusted daily cost of service. The daily cost of service is multiplied by net lag days to produce the adjusted cash working capital balance.

	<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:							
Other Tangible Property	399	RES	157,556,518	JBE	20.467%	32,246,651	Below
Other Tangible Property	399	PRO	12,578,220	JBE	20.467%	2,574,349	Below
			<u>170,134,738</u>			<u>34,821,000</u>	

Adjustment Detail

Dec 2007-2008 AMA Balance	157,556,518	8.2.1
Dec 2008-2009 AMA Balance	<u>170,134,738</u>	8.2.1
Adjustment to Dec 2009 Balance	<u>12,578,220</u>	

Description of Adjustment

RES = Restating Adjustment; PRO = Proforma 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 2008
 Bridger Mine Rate Base
 WCA 13-Month Average of Monthly Averages
 (000's)

Bridger Total Description	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual
	Dec-07	Jan-08	Feb-08	Mar-08	Apr-08	May-08	Jun-08	Jul-08	Aug-08	Sep-08	Oct-08	Nov-08	Dec-08
1 Structure, Equipment, Mine Dev.	327,637	328,252	328,171	330,445	330,445	343,317	345,722	347,397	347,468	348,611	349,703	350,430	367,484
2 Materials & Supplies	12,836	13,929	14,290	14,669	14,028	13,823	14,540	15,641	15,871	15,348	15,743	15,306	14,350
4 Pit Inventory	31,112	25,701	17,675	20,292	21,288	21,509	19,584	15,634	15,602	16,799	17,533	20,064	17,860
5 Deferred Long Wall Costs	619	886	7,569	6,990	8,324	9,206	8,358	7,641	6,540	5,748	5,100	4,425	3,757
6 Reclamation Liability	(5,421)	(3,397)	(1,431)	(2,315)	(861)	-	-	-	-	-	-	-	-
7 Accumulated Depreciation	(132,826)	(134,253)	(135,709)	(137,533)	(139,286)	(140,433)	(142,249)	(144,006)	(145,826)	(147,595)	(149,360)	(151,175)	(153,234)
8 Bonus Bid / Lease Payable	(5,768)	(5,768)	(4,391)	(1,391)	(1,391)	(1,391)	(1,391)	(1,391)	(1,391)	(1,391)	(1,391)	(1,391)	(1,391)
TOTAL RATE BASE	228,189	225,350	226,174	231,157	232,547	246,030	244,564	240,915	238,265	237,519	237,329	237,660	248,825
PacifiCorp Share (66.67%)	152,126	150,233	150,783	154,105	155,031	164,020	163,043	160,610	158,843	158,346	158,219	158,440	165,984

Bridger Total Description	Actual	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast
	Dec-08	Jan-09	Feb-09	Mar-09	Apr-09	May-09	Jun-09	Jul-09	Aug-09	Sep-09	Oct-09	Nov-09	Dec-09
1 Structure, Equipment, Mine Dev.	367,484	377,456	377,959	378,294	379,850	380,524	386,193	387,464	390,006	399,807	404,097	414,114	414,446
2 Materials & Supplies	14,350	14,350	14,350	14,350	14,350	14,350	14,350	14,350	14,350	14,350	14,350	14,350	14,350
4 Pit Inventory	17,860	16,672	18,145	14,987	12,713	14,758	14,519	15,470	15,408	15,522	16,655	15,552	16,152
5 Deferred Long Wall Costs	3,757	3,150	3,999	4,773	3,922	3,213	2,362	1,510	707	277	1,204	2,287	2,067
6 Reclamation Liability	-	-	-	-	-	-	-	-	-	-	-	-	-
7 Accumulated Depreciation	(153,234)	(155,500)	(157,447)	(159,392)	(161,491)	(163,534)	(165,680)	(167,822)	(169,991)	(172,309)	(174,581)	(176,778)	(179,203)
8 Bonus Bid / Lease Payable	(1,391)	(1,391)	(1,391)	-	-	-	-	-	-	-	-	-	-
TOTAL RATE BASE	248,825	254,736	255,614	253,012	249,343	249,311	251,743	250,972	250,480	257,648	261,725	269,524	267,811
PacifiCorp Share (66.67%)	165,884	169,824	170,410	168,675	166,229	166,207	167,828	167,315	166,966	171,765	174,483	179,683	178,541

June 2007-2008 AMA Balance	157,557	To page 8.2
June 2008-2009 AMA Balance	170,135	To page 8.2

PacifiCorp
 Washington Results of Operations December 2008
 Environmental Remediation

	<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:							
Environmental Cost Amortization	925	RES	(943,763)	SO	7.336%	(69,234)	8.3.1
Adjustment to Rate Base:							
Environmental Regulatory Asset	182M	RES	2,011,389	SO	7.336%	147,554	8.3.1
Environmental Regulatory Asset	182M	RES	(6,897,804)	SO	7.336%	(506,019)	8.3.1
Environmental Regulatory Asset	182M	RES	482,081	WA	Situs	482,081	8.3.1
Adjustment to Tax:							
Schedule M Addition	SCHMDT	RES	(2,732,493)	SO	7.336%	(200,454)	8.3.5
Schedule M Addition	SCHMAT	RES	(94,409)	WA	Situs	(94,409)	8.3.5

Description of Adjustment

RES = Restating Adjustment; PRO = Proforma 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.

PacifiCorp
Results of Operations - December 2008
Environmental Remediation - WA Only

Detail of Adjustment to Amortization Expense:

Add Third West Amortization	343,657	Ref 8.3.2
Remove All Booked Environmental Amortization - GL 566700 & 566710	<u>(1,287,420)</u>	
Adjustment to Acct 925	<u>(943,763)</u>	
	To 8.3	

Detail of Adjustment to Rate Base:

Add Third West - Average of Monthly Averages (Dec 2008) Ref. 8.3.2	2,011,389	To 8.3
Remove Actual FERC Acct 1823910 - Dec. 2008 WA AMA Balance - SO	(6,897,804)	To 8.3
Remove Actual FERC Acct 1823910 - Dec. 2008 WA AMA Balance - WA	482,081	To 8.3

PacifiCorp
 Results of Operations - December 2008
 Environmental Remediation - WA Only

Amortization 12ME December 2008

343,657 Ref 8.3.1

Description	Date	Amortization	Balance
3rd West Sub. Clean-up	Mar-05		\$ 4,291,773.25
	Apr-05		
	May-05		
	Jun-05		
Transfers	Jul-05	\$ (1,212,815.31)	
Activity	Aug-05	\$ 357,614.60	
	Sep-05		
	Oct-05		
	Nov-05		
	Dec-05		
	Jan-06		
	Feb-06		
Amortization	Mar-06	\$ (651,954.98)	\$ 2,784,617.56
	Apr-06	(28,638.11)	\$ 2,755,979.46
	May-06	(28,638.11)	\$ 2,727,341.35
	Jun-06	(28,638.11)	\$ 2,698,703.25
	Jul-06	(28,638.11)	\$ 2,670,065.14
	Aug-06	(28,638.11)	\$ 2,641,427.04
	Sep-06	(28,638.11)	\$ 2,612,788.93
	Oct-06	(28,638.11)	\$ 2,584,150.83
	Nov-06	(28,638.11)	\$ 2,555,512.72
	Dec-06	(28,638.11)	\$ 2,526,874.62
	Jan-07	(28,638.11)	\$ 2,498,236.51
	Feb-07	(28,638.11)	\$ 2,469,598.41
	Mar-07	(28,638.11)	\$ 2,440,960.30
	Apr-07	(28,638.11)	\$ 2,412,322.20
	May-07	(28,638.11)	\$ 2,383,684.09
	Jun-07	(28,638.11)	\$ 2,355,045.99
	Jul-07	(28,638.11)	\$ 2,326,407.88
	Aug-07	(28,638.11)	\$ 2,297,769.78
	Sep-07	(28,638.11)	\$ 2,269,131.67
	Oct-07	(28,638.11)	\$ 2,240,493.57
	Nov-07	(28,638.11)	\$ 2,211,855.46
	Dec-07	(28,638.11)	\$ 2,183,217.36
	Jan-08	(28,638.11)	\$ 2,154,579.25
	Feb-08	(28,638.11)	\$ 2,125,941.15
	Mar-08	(28,638.11)	\$ 2,097,303.04
	Apr-08	(28,638.11)	\$ 2,068,664.94
	May-08	(28,638.11)	\$ 2,040,026.83
	Jun-08	(28,638.11)	\$ 2,011,388.73
	Jul-08	(28,638.11)	\$ 1,982,750.62
	Aug-08	(28,638.11)	\$ 1,954,112.52
	Sep-08	(28,638.11)	\$ 1,925,474.41
	Oct-08	(28,638.11)	\$ 1,896,836.31
	Nov-08	(28,638.11)	\$ 1,868,198.20
	Dec-08	(28,638.11)	\$ 1,839,560.10

AMA
2,011,389
 Ref. 8.3.1

Description	Date	Amortization	Balance
Amortization continued	Jan-09	(28,638.11)	\$ 1,810,921.99
	Feb-09	(28,638.11)	\$ 1,782,283.89
	Mar-09	(28,638.11)	\$ 1,753,645.78
	Apr-09	(28,638.11)	\$ 1,725,007.68
	May-09	(28,638.11)	\$ 1,696,369.57
	Jun-09	(28,638.11)	\$ 1,667,731.47
	Jul-09	(28,638.11)	\$ 1,639,093.36
	Aug-09	(28,638.11)	\$ 1,610,455.26
	Sep-09	(28,638.11)	\$ 1,581,817.15
	Oct-09	(28,638.11)	\$ 1,553,179.05
	Nov-09	(28,638.11)	\$ 1,524,540.94
	Dec-09	(28,638.11)	\$ 1,495,902.84
	Jan-10	(28,638.11)	\$ 1,467,264.73
	Feb-10	(28,638.11)	\$ 1,438,626.63
	Mar-10	(28,638.11)	\$ 1,409,988.52
	Apr-10	(28,638.11)	\$ 1,381,350.42
	May-10	(28,638.11)	\$ 1,352,712.31
	Jun-10	(28,638.11)	\$ 1,324,074.21
	Jul-10	(28,638.11)	\$ 1,295,436.10
	Aug-10	(28,638.11)	\$ 1,266,798.00
	Sep-10	(28,638.11)	\$ 1,238,159.89
	Oct-10	(28,638.11)	\$ 1,209,521.79
	Nov-10	(28,638.11)	\$ 1,180,883.68
	Dec-10	(28,638.11)	\$ 1,152,245.58
	Jan-11	(28,638.11)	\$ 1,123,607.47
	Feb-11	(28,638.11)	\$ 1,094,969.37
	Mar-11	(28,638.11)	\$ 1,066,331.26
	Apr-11	(28,638.11)	\$ 1,037,693.16
	May-11	(28,638.11)	\$ 1,009,055.05
	Jun-11	(28,638.11)	\$ 980,416.95
	Jul-11	(28,638.11)	\$ 951,778.84
	Aug-11	(28,638.11)	\$ 923,140.74
	Sep-11	(28,638.11)	\$ 894,502.63
	Oct-11	(28,638.11)	\$ 865,864.53
	Nov-11	(28,638.11)	\$ 837,226.42
	Dec-11	(28,638.11)	\$ 808,588.32
	Jan-12	(28,638.11)	\$ 779,950.21
	Feb-12	(28,638.11)	\$ 751,312.11
	Mar-12	(28,638.11)	\$ 722,674.00
	Apr-12	(28,638.11)	\$ 694,035.90
	May-12	(28,638.11)	\$ 665,397.79
	Jun-12	(28,638.11)	\$ 636,759.69
	Jul-12	(28,638.11)	\$ 608,121.58
	Aug-12	(28,638.11)	\$ 579,483.48
	Sep-12	(28,638.11)	\$ 550,845.37
	Oct-12	(28,638.11)	\$ 522,207.27
	Nov-12	(28,638.11)	\$ 493,569.16
	Dec-12	(28,638.11)	\$ 464,931.06
	Jan-13	(28,638.11)	\$ 436,292.95
	Feb-13	(28,638.11)	\$ 407,654.85
	Mar-13	(28,638.11)	\$ 379,016.74
	Apr-13	(28,638.11)	\$ 350,378.64
	May-13	(28,638.11)	\$ 321,740.53

Description	Date	Amortization	Balance
Amortization continued	Jun-13	(28,638.11) \$	293,102.43
	Jul-13	(28,638.11) \$	264,464.32
	Aug-13	(28,638.11) \$	235,826.22
	Sep-13	(28,638.11) \$	207,188.11
	Oct-13	(28,638.11) \$	178,550.01
	Nov-13	(28,638.11) \$	149,911.90
	Dec-13	(28,638.11) \$	121,273.80
	Jan-14	(28,638.11) \$	92,635.69
	Feb-14	(28,638.11) \$	63,997.59
	Mar-14	(28,638.11) \$	35,359.48
	Apr-14	(28,638.11) \$	6,721.38
	May-14	(6,721.38) \$	-

	<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:							
Customer Advance	252	RES	398,908	CN	7.126%	28,425	
Customer Advance	252	RES	(188,861)	ID	Situs	-	
Customer Advance	252	RES	(680,487)	OR	Situs	-	
Customer Advance	252	RES	1,017,913	UT	Situs	-	
Customer Advance	252	RES	3,209,149	WY-All	Situs	-	
Customer Advance	252	RES	481,753	WY-All	Situs	-	
Customer Advance	252	RES	(2,685,088)	WY-All	Situs	-	
Customer Advance	252	RES	16,628	NUTIL	0.000%	-	
Customer Advance	252	RES	(44,657)	CA	Situs	-	
Customer Advance	252	RES	(400,919)	WA	Situs	(400,919)	
Customer Advance	252	RES	5,015,061	CAGE	0.000%	-	
Customer Advance	252	RES	(6,139,401)	SG	8.051%	(494,288)	
			<u>(0)</u>			<u>(866,782)</u>	8.4.1

Description of Adjustment

RES = Restating Adjustment; PRO = Proforma 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.

Results of Operations - December 2008
Customer Advances for Construction

Average of Monthly Averages Basis:			
Account	Booked Allocation	Correct Allocation	Adjustment
252CN	(398,908)	-	398,908
252IDU	(43,107)	(231,967)	(188,861)
252OR	(796,350)	(1,476,837)	(680,487)
252UT	(9,426,941)	(8,409,028)	1,017,913
252WYP	(3,209,149)	-	3,209,149
252WYU	(481,753)	-	481,753
252WY-All	-	(2,685,088)	(2,685,088)
252NUTIL	-	16,628	16,628
252CA	(6,545)	(51,202)	(44,657)
252WA	(6,458)	(407,377)	(400,919)
252CAGE	(5,015,061)	-	5,015,061
252SG	-	(6,139,401)	(6,139,401)
Total	(19,384,272)	(19,384,272)	(0)

PacifiCorp
 Washington Results of Operations December 2008
 Major Plant Additions

	<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:							
Steam Production	312	RES	8,990,094	JBG	20.493%	1,842,364	
Steam Production	312	RES	77,960,002	CAGE	0.000%	-	
Hydro Production	332	RES	7,882,513	CAGW	21.396%	1,686,571	
Hydro Production	332	RES	6,949,618	CAGE	0.000%	-	
Other Production	343	RES	426,547,316	CAGE	0.000%	-	
Other Production	343	RES	350,768,033	CAGW	21.396%	75,051,612	
Transmission	355	RES	1,365,669	SG	8.051%	109,951	
Transmission	355	RES	90,130,296	CAGE	0.000%	-	
Transmission	355	RES	27,496,941	CAGW	21.396%	5,883,346	
Transmission	355	RES	-	JBG	20.493%	-	
Distribution	364	RES	32,691,682	WA	Situs	1,467,353	
General Plant	397	RES	3,530,436	WA	Situs	-	
General Plant	397	RES	3,240,019	SO	7.336%	237,686	
General Plant	397	RES	82,207	CAGW	21.396%	17,589	
General Plant	397	RES	422,995	CAGE	0.000%	-	
General Plant	397	RES	77,152	SG	8.051%	6,212	
General Plant	397	RES	120,225	CN	7.126%	8,567	
Mining Plant	399	RES	1,080,894	CAEE	0.000%	-	
Intangible Plant	303	RES	2,130,018	SO	7.336%	156,257	
Intangible Plant	302	RES	30,967,005	CAGW	21.396%	6,625,814	
Intangible Plant	303	RES	6,437,015	SG	8.051%	518,249	
Intangible Plant	303	RES	(258)	CAGE	0.000%	-	
Total			<u>1,078,869,873</u>			<u>93,611,572</u>	8.5.2
Steam Production	312	PRO	12,658,810	JBG	20.493%	2,594,204	
Steam Production	312	PRO	40,552,608	CAGE	0.000%	-	
Hydro Production	332	PRO	10,811,981	CAGW	21.396%	2,313,371	
Hydro Production	332	PRO	605,926	CAGE	0.000%	-	
Other Production	343	PRO	319,090,474	CAGE	0.000%	-	
Other Production	343	PRO	2,241,595	CAGW	21.396%	479,620	
Transmission	355	PRO	-	SG	8.051%	-	
Transmission	355	PRO	61,048,473	CAGE	0.000%	-	
Transmission	355	PRO	11,586,369	CAGW	21.396%	2,479,062	
Transmission	355	PRO	4,193,575	JBG	20.493%	859,401	
Distribution	364	PRO	39,912,869	WA	Situs	-	
General Plant	397	PRO	2,342,595	WA	Situs	-	
Intangible Plant	303	PRO	141,667	SO	7.336%	10,393	
			<u>505,186,941</u>			<u>8,736,050</u>	8.5.2

Description of Adjustment

RES = Restating Adjustment; PRO = Proforma Adjustment

This adjustment places into rate base the major plant additions totaling greater than \$2 million for the period January 2008 to December 2008. This adjustment also places into rate base the major plant additions totaling greater than \$2 million for the period January 2009 to December 2009. These additions are included into rate base using an AMA (Average of Monthly Averages) methodology.

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

PacifiCorp
Washington Results of Operations December 2008
Plant Additions - Deferred Taxes

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON</u> <u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Tax:							
Schedule M Additions	SCHMAT	RES	84,518	SG	8.051%	6,805	
Schedule M Additions	SCHMAT	RES	12,983,937	CAGW	21.396%	2,778,091	
Schedule M Additions	SCHMAT	RES	20,679,433	CAGE	0.000%	-	
Schedule M Additions	SCHMAT	RES	40,987	CAEE	0.000%	-	
Schedule M Additions	SCHMAT	RES	177,787	JBG	20.493%	36,434	
Schedule M Additions	SCHMAT	RES	990,272	WA	Situs	45,750	
Schedule M Additions	SCHMAT	RES	9,332	CN	7.126%	665	
Schedule M Additions	SCHMAT	RES	353,095	SO	7.336%	25,903	
Deferred Tax Expense	41010	RES	(32,075)	SG	8.051%	(2,582)	
Deferred Tax Expense	41010	RES	(4,927,534)	CAGW	21.396%	(1,054,313)	
Deferred Tax Expense	41010	RES	(7,848,052)	CAGE	0.000%	-	
Deferred Tax Expense	41010	RES	(15,555)	CAEE	0.000%	-	
Deferred Tax Expense	41010	RES	(67,471)	JBG	20.493%	(13,827)	
Deferred Tax Expense	41010	RES	(375,819)	WA	Situs	(17,363)	
Deferred Tax Expense	41010	RES	(3,542)	CN	7.126%	(252)	
Deferred Tax Expense	41010	RES	(134,003)	SO	7.336%	(9,830)	
Accum Def Income Tax Balance	282	RES	16,038	SG	8.051%	1,291	
Accum Def Income Tax Balance	282	RES	2,463,767	CAGW	21.396%	527,157	
Accum Def Income Tax Balance	282	RES	3,924,026	CAGE	0.000%	-	
Accum Def Income Tax Balance	282	RES	7,778	CAEE	0.000%	-	
Accum Def Income Tax Balance	282	RES	33,736	JBG	20.493%	6,914	
Accum Def Income Tax Balance	282	RES	187,911	WA	Situs	8,682	
Accum Def Income Tax Balance	282	RES	1,771	CN	7.126%	126	
Accum Def Income Tax Balance	282	RES	67,002	SO	7.336%	4,915	
Schedule M Additions	SCHMAT	PRO	14,961,174	CAGE	0.000%	-	
Schedule M Additions	SCHMAT	PRO	505,531	CAGW	21.396%	108,165	
Schedule M Additions	SCHMAT	PRO	325,784	JBG	20.493%	66,764	
Schedule M Additions	SCHMAT	PRO	1,116,769	WA	Situs	-	
Schedule M Additions	SCHMAT	PRO	9,158	SO	7.336%	672	
Schedule M Deductions	SCHMDT	PRO	441,288,871	CAGE	0.000%	-	
Schedule M Deductions	SCHMDT	PRO	24,818,820	CAGW	21.396%	5,310,326	
Schedule M Deductions	SCHMDT	PRO	18,649,813	JBG	20.493%	3,821,956	
Schedule M Deductions	SCHMDT	PRO	49,450,804	WA	Situs	-	
Schedule M Deductions	SCHMDT	PRO	1,699,915	SO	7.336%	124,705	
Deferred Tax Expense	41010	PRO	161,795,627	CAGE	0.000%	-	
Deferred Tax Expense	41010	PRO	9,227,137	CAGW	21.396%	1,974,272	
Deferred Tax Expense	41010	PRO	6,954,153	JBG	20.493%	1,425,133	
Deferred Tax Expense	41010	PRO	18,343,249	WA	Situs	-	
Deferred Tax Expense	41010	PRO	641,659	SO	7.336%	47,072	
Accum Def Income Tax Balance	282	PRO	(80,897,814)	CAGE	0.000%	-	
Accum Def Income Tax Balance	282	PRO	(4,613,569)	CAGW	21.396%	(987,136)	
Accum Def Income Tax Balance	282	PRO	(3,477,077)	JBG	20.493%	(712,567)	
Accum Def Income Tax Balance	282	PRO	(9,171,626)	WA	Situs	-	
Accum Def Income Tax Balance	282	PRO	(320,830)	SO	7.336%	(23,536)	

Description of Adjustment

RES = Restating Adjustment; PRO = Proforma Adjustment

Deferred tax impacts related to major plant additions.

PacifiCorp
Results of Operations - December 2008
Major Plant Addition Summary

Description	Factor	Jan08 to Dec08 Plant Additions	AMA Plant Adds Included in Adj	Jan09 to Dec09 Plant Additions	AMA Plant Adds Included in Adj	Total Plant Adds Included in Adj
Steam Production Plant:						
Various	JBG	22,365,682	8,990,094	29,972,979	12,658,810	21,648,904
Various	CAGE	43,779,100	21,630,337	104,571,351	40,552,608	62,182,945
Cholla 4 Environmental	CAGE	148,882,063	56,329,665	-	-	56,329,665
Total Steam Plant		215,026,845	86,950,096	134,544,330	53,211,418	140,161,514
Hydro Production Plant:						
Various	CAGW	18,069,014	7,882,513	31,311,269	10,811,981	18,694,494
Various	CAGE	10,391,365	6,949,618	2,077,459	605,926	7,555,544
Total Hydro Plant		28,460,379	14,832,131	33,388,728	11,417,906	26,250,038
Other Production Plant:						
Marengo II Wind Expansion	CAGW	124,972,998	57,421,685	-	-	57,421,685
Goodnoe Hills Wind Project	CAGW	183,751,191	71,493,222	-	-	71,493,222
High Plains Wind Project	CAGE	-	-	245,508,239	30,688,530	30,688,530
Rolling Hills Wind Project	CAGE	-	-	205,145,490	196,597,762	196,597,762
Glenrock Wind Plant	CAGE	199,426,199	191,116,774	4,419,221	4,235,087	195,351,861
Seven Mile Hill Wind Plant	CAGE	192,525,178	184,503,296	3,627,744	3,476,588	187,979,884
Glenrock III Wind Project	CAGE	-	-	86,843,499	83,225,019	83,225,019
Seven Mile Hill II Wind Project	CAGE	41,391,245	39,666,610	309,040	296,163	39,962,773
Chehalis	CAGW	300,383,503	212,081,274	-	-	212,081,274
Chehalis Overhaul	CAGW	10,217,584	9,791,851	-	-	9,791,851
Various Wind	CAGE	-	-	2,208,430	460,090	460,090
Various	CAGW	0	0	4,890,752	2,241,595	2,241,595
Various	CAGE	17,938,993	11,260,636	2,669,645	111,235	11,371,872
Total Other Plant		1,070,606,892	777,315,349	556,622,059	321,332,068	1,098,647,417
Transmission Plant:						
Various	SG	3,407,797	1,365,669	-	-	1,365,669
Various	CAGW	41,502,383	27,496,941	13,785,798	11,586,369	39,083,310
Various	CAGE	122,066,953	90,130,296	137,405,016	61,048,473	151,178,770
Various	JBG	-	-	5,920,341	4,193,575	4,193,575
Total Transmission Plant		166,977,133	118,992,907	157,111,155	76,828,417	195,821,324
Distribution Plant:						
California	CA	6,853,900	3,953,153	4,258,158	2,306,502	6,259,656
Oregon	OR	7,238,128	2,593,237	11,883,733	6,437,022	9,030,259
Washington	WA	2,339,093	1,467,353	-	-	1,467,353
Utah	UT	47,386,657	20,816,053	52,458,144	30,678,735	51,494,788
Idaho	ID	-	-	-	-	-
Wyoming	WYE	8,556,139	3,861,885	11,774,629	490,610	4,352,495
Total Distribution Plant		72,373,917	32,691,682	80,374,664	39,912,869	72,604,551
General Plant:						
California	CA	-	-	-	-	-
Oregon	OR	2,763,357	2,643,028	9,168,754	1,990,531	4,633,558
Washington	WA	-	-	-	-	-
Utah	UT	455,414	356,624	4,483,434	186,810	543,434
Idaho	ID	606,556	530,785	-	-	530,785
Wyoming	WYE	-	-	3,966,114	165,255	165,255
General	SO	4,715,494	3,240,019	-	-	3,240,019
General	CN	381,167	120,225	-	-	120,225
General	CAGE	514,012	422,995	-	-	422,995
General	CAGW	113,964	82,207	-	-	82,207
General	SG	136,087	77,152	-	-	77,152
Total General Plant		9,686,050	7,473,035	17,618,302	2,342,595	9,815,630
Mining Plant:						
Coal Mine	CAEE	2,329,356	1,080,894	-	-	1,080,894
Total Mining Plant		2,329,356	1,080,894	-	-	1,080,894
Intangible Plant:						
General	SO	5,273,314	2,130,018	3,400,000	141,667	2,271,685
General	CAGE	(476)	(258)	-	-	(258)
General	SG	11,776,256	6,437,015	-	-	6,437,015
Hydro Relicensing	CAGW	42,672,841	30,967,005	-	-	30,967,005
Total Intangible Plant		59,721,935	39,533,780	3,400,000	141,667	39,675,447
Total Electric Plant in Service		1,625,182,507	1,078,869,873	982,059,239	505,186,941	1,584,056,814
		Ref# 8.5.4	Ref# 8.5	Ref# 8.5.6	Ref# 8.5	

PacifiCorp
Results of Operations - December 2008
 Major Plant Addition Detail - Jan2008 to Dec2008

Project Description	Account	WCA		In-Service Date	Jan08 to Dec08 Plant Additions
		Factor			
Steam Production					
Blundell Bottoming Cycle	312	CAGE		2008	2,403,332
Carbon: U2 GENERATOR ROTOR REPLACEMENT	312	CAGE		2008	2,177,776
Cholla: CHOLU0 Coal Unloading&Handling	312	CAGE		2008	6,503,226
Cholla: CHOLU4 CAI Environmental Projects	312	CAGE		May-08	148,882,063
Cholla 4: Finishing Reheater Replacemen	312	CAGE		2008	2,897,012
Cholla: Choll Com:135 Car Rail Siding	312	CAGE		2008	2,024,772
Cholla 4: Economizer Replacement	312	CAGE		2008	3,116,040
Cholla Unit 4: TURBINE COMPONENT REPL.	312	CAGE		2008	4,865,996
Cholla Unit 4: GENERATOR STATOR REWED	312	CAGE		2008	2,195,376
Cholla Unit 4: BOILER OVERHAUL	312	CAGE		2008	2,309,813
Cholla Comm: Well Field Int Water	312	CAGE		2008	2,314,152
Dave Johnston: U1 - Turbine/Generator Inspection	312	CAGE		2008	3,743,303
Dave Johnston: U2 Turbine-Generator Refurbishment	312	CAGE		2008	3,939,705
Dave Johnston: U1 - SSH Pendant Replace	312	CAGE		2008	3,174,945
Huntington: U1 Scrubber Tower External Coating	312	CAGE		2008	2,113,652
Jim Bridger: U4 Excitation Control Replacement	312	JBG		2008	2,673,492
Jim Bridger: U4 Clean Air - NOx	312	JBG		2008	6,134,776
Jim Bridger: U4 Reheater Replacement	312	JBG		2008	6,220,063
Jim Bridger: U4 Rewind Main Generator Stator	312	JBG		2008	2,929,200
Jim Bridger: U4 SHPP Replace Lower Bends	312	JBG		2008	2,223,695
Jim Bridger: U4 Coutant Slope Replacement	312	JBG		2008	2,184,456
Steam Production Total					215,026,845
Hydro Production					
Copco 2 Electrical Overhaul	332	CAGW		2008	6,759,099
North Umpqua Implementation	332	CAGW		2008	11,309,916
Cutler 2 Runner	332	CAGE		2008	3,471,638
Cutler 1 Overhaul	332	CAGE		2008	6,919,727
Hydro Production Total					28,460,379
Other Production					
Current Creek: U0 OpFlex Cold Day Performance	343	CAGE		2008	8,488,692
Chehalis: U2 HGP Overhaul on CT2	343	CAGW		2008	10,217,584
Lake Side Capital Build	343	CAGE		2008	4,080,788
LAKE SIDE POWER OUTPUT IMPROVEMENT	343	CAGE		2008	5,369,514
Goodnoe Hills Wind Project (94 MW)	343	CAGW		May-08	183,751,191
Glenrock Wind Plant (99 MW)	343	CAGE		Dec-08	199,426,199
Marengo II Wind Expansion (70.2 MW)	343	CAGW		Jun-08	124,972,998
Seven Mile Hill Wind Plant (99 MW)	343	CAGE		Dec-08	192,525,178
Seven Mile Hill II Wind Plant (19.5 MW)	343	CAGE		Dec-08	41,391,245
Chehalis	343	CAGW		Sept-08	300,383,503
Other Production Total					1,070,606,892
Transmission					
Oakley-Kamas New 46kV Line	355	CAGE		2008	2,553,791
Pleasant Grove Sub Conv to 138kV and 2nd	355	CAGE		2008	2,994,197
Yew Avenue Sub Const New Sub(Tetherow)	355	CAGW		2008	199,018
Elk Horn Instl 115-12.5kV Two Fdr Sub	355	CAGE		2008	2,039,556
Commerce Sub: 138-12 5kV Sub	355	CAGE		2008	118,790
Line 1 Conv to 115kV Line 14 Cap Relief	355	CAGW		2008	12,746,358
Campbell Sub Increase Capacity	355	CAGW		2008	4,258
Cozydale Build New 138-12.5kV Sub	355	CAGE		2008	18,036
Herriman Purch Sub Prop & Trans ROW	355	CAGE		2008	4,055,798
Tooele Depot Incr Trnsfmr-Trans Capacity	355	CAGE		2008	538,177
Copco 2 Electrical Overhaul	355	CAGW		2008	1,367,463
Blundell Bottoming Cycle	355	CAGE		2008	570,843
Copco 2 Install 230/115 Tranfrmr & Brkr	355	CAGW		2008	7,405,690
Three Mile Knoll Sub: New 345-138kV Sub	355	CAGE		2008	43,287,038
Path 18 Reliability Improvements	355	CAGE		2008	4,149,921
Chappel Crk Provide Svc to Jonah Field	355	CAGE		2008	11,927,716
Transmission Relay Repl Zone 3 Setting	355	SG		2008	3,407,797
Troutdale TRF Repl 125MVA 230-69kV Trnsf	355	CAGW		2008	2,457,588
Craner Flat Substation - Install 138 kV	355	CAGE		2008	10,017,233
Goodnoe Hills Wind Project (94 MW)	355	CAGW		2008	10,571,895
Glenrock Wind Plant (99 MW)	355	CAGE		2008	23,021,882
Marengo II Wind Expansion (70.2 MW)	355	CAGW		2008	6,750,113
Seven Mile Hill Wind Plant (99 MW)	355	CAGE		2008	16,773,976
Transmission Total					166,977,133

PacifiCorp
 Results of Operations - December 2008
 Major Plant Addition Detail - Jan2008 to Dec2008

Project Description	Account	WCA		Jan08 to Dec08 Plant Additions
		Factor	In-Service Date	
Distribution				
Oakley-Kamas New 46kV Line	364	UT	2008	308,392
Wasatch Front Automated Meter Reading	364	UT	2008	20,009,167
Pleasant Grove Sub Conv to 138kV and 2nd	364	UT	2008	5,876,203
Yew Avenue Sub Const New Sub(Tetherow)	364	OR	2008	2,138,230
Riverton Sub Capacity Increase 25MVA	364	WYE	2008	4,748,956
Elk Horn Instl 115-12.5kV Two Fdr Sub	364	WYE	2008	3,807,183
Commerce Sub: 138-12 5kV Sub	364	UT	2008	5,539,510
Line 1 Conv to 115kV Line 14 Cap Relief	364	CA	2008	1,077,145
Weed Substation Increase Capacity	364	CA	2008	5,776,755
Campbell Sub Increase Capacity	364	OR	2008	2,994,531
Cozydale Build New 138-12.5kV Sub	364	UT	2008	3,786,927
Sutherlin Sub 5U36 Incr Cap Murphy LVL	364	OR	2008	2,105,368
Herriman Purch Sub Prop & Trans ROW	364	UT	2008	5,543,239
Tooele Depot Incr Trnsfmr-Trans Capacity	364	UT	2008	2,429,173
North Salt Lake - Increase Capacity	364	UT	2008	3,894,046
Hopland Sub Increase Capacity 15.6MVA	364	WA	2008	2,339,093
Distribution Total				72,373,917
General				
Willamette Ops Svc Ctr Land & Imprmnts	397	OR	2008	2,701,080
Yew Avenue Sub Const New Sub(Tetherow)	397	SO	2008	414
Elk Horn Instl 115-12.5kV Two Fdr Sub	397	SO	2008	595
Herriman Purch Sub Prop & Trans ROW	397	CAGE	2008	36,232
Lake Side Capital Build	397	CAGE	2008	634
PD IVRAAR Agent Access Rtr	397	CN	2008	381,167
PD IVRAAR Agent Access Rtr	397	SO	2008	2,305,230
Control Center Disaster Recovery Improve	397	SG	2008	53,814
Control Center Disaster Recovery Improve	397	SO	2008	2,403,775
Blundell Bottoming Cycle	397	CAGE	2008	14,030
Copco 2 Install 230/115 Tranfmr & Brkr	397	OR	2008	62,277
Copco 2 Install 230/115 Tranfmr & Brkr	397	CAGW	2008	5,929
Three Mile Knoll Sub: New 345-138kV Sub	397	ID	2008	606,556
Three Mile Knoll Sub: New 345-138kV Sub	397	CAGE	2008	390,922
Three Mile Knoll Sub: New 345-138kV Sub	397	UT	2008	351,652
Chappel Crk Provide Svc to Jonah Field	397	SO	2008	5,479
Transmission Relay Repl Zone 3 Setting	397	SG	2008	43,557
Craner Flat Substation - Install 138 kV	397	SG	2008	38,716
Craner Flat Substation - Install 138 kV	397	UT	2008	103,761
Glenrock Wind Plant (99 MW)	397	CAGE	2008	24,824
Seven Mile Hill Wind Plant (99 MW)	397	CAGE	2008	47,370
Chehalis	397	CAGW	2008	108,035
General Total				9,686,050
Mining				
DEER CREEK MINE-(1) CONTINUOUS MINER	399	CAEE	2008	2,329,356
Mining Total				2,329,356
Intangible				
Wasatch Front Automated Meter Reading	303	SO	2008	2,880,061
LI Lewis River Relicensing Superior	302	CAGW	2008	14,388,841
Merwin Relicensing of Project	302	CAGW	2008	11,043,345
Swift Relicensing of Project	302	CAGW	2008	10,468,149
LI Rogue Relicensing-Hydro South	302	CAGW	2008	6,772,506
Lake Side Capital Build	303	CAGE	2008	(476)
PD IVRAAR Agent Access Rtr	303	SO	2008	2,393,252
Htg Water Efficiency Mgt Project	303	SG	2008	11,776,256
Intangible Total				59,721,935
				1,625,182,507
				Ref# 8.5.2

PacifiCorp
Results of Operations - December 2008
 Major Plant Addition Detail - Jan2009 to Dec2009

Project Description	Account	WCA Factor	In-Service Date	Jan09 to Dec09 Plant Additions
Steam Production				
Dave Johnston: U0-CY Fire PROT RPLCE -TRPER Decks BSTR PMP 2009	312	CAGE	Dec-09	2,174,909
Hunter: 300 Gen Coal Handling CY 2009	312	CAGE	Nov-09	2,937,098
Hunter: 300 Adobe Wash Reservoir	312	CAGE	Dec-09	2,561,163
Carbon: U1 Condenser Re-Tube	312	CAGE	Jun-09	2,177,650
Cholla Com:BA Water System Capacity Imp	312	CAGE	Dec-09	2,003,908
Dave Johnston: U4 - BLR CNTRLS/TURBINE CTRLS	312	CAGE	Jul-09	11,157,761
Dave Johnston: U4 - BOILER WW TUBE PANEL REPLACEMENT	312	CAGE	Jun-09	4,678,505
Dave Johnston: U4 - REPLACE BOILER COUTANT SLOPE	312	CAGE	Jun-09	3,690,317
Dave Johnston: U4 - REPLACE REHEATER	312	CAGE	Jun-09	8,323,302
Dave Johnston: U4 - Cooling Tower Rebuild	312	CAGE	Dec-09	5,932,994
Dave Johnston: U4-Boiler Economizer/Low Temp SH Upgrade	312	CAGE	Jul-09	22,727,822
Dave Johnston: U4 - Generator Refurbishment	312	CAGE	Dec-09	2,752,413
Dave Johnston: U4 - Turbine Inspection	312	CAGE	Dec-09	2,629,980
Jim Bridger: Soda Liquor Storage	312	JBG	Apr-09	3,595,172
Jim Bridger: U2 Excitation Control Replacement	312	JBG	Jun-09	3,034,132
Jim Bridger: U2 Reheater Outlet Terminal Tubes	312	JBG	Jun-09	4,140,628
Jim Bridger: U2 Coutant Slope Replacement 09	312	JBG	Jun-09	2,500,050
Naughton: U3 OH Boiler Waterwall Tube Replacement	312	CAGE	Apr-09	3,508,925
Naughton: U3 OH Replace 3 LP FWHS	312	CAGE	Jun-09	2,288,778
Naughton: U3 OH Generator Rotor Replacement (Seed)	312	CAGE	May-09	2,919,490
Naughton: U3 OH Replace Rotating Exciter	312	CAGE	May-09	2,128,450
Naughton: U3 OH Base Turbine Overhaul HP/IP/LP	312	CAGE	May-09	3,823,009
Naughton: U3 OH Coutant Slope Tubing Replacement	312	CAGE	May-09	2,364,420
Naughton: U3 OH Cooling Tower Rebuild & Upgrade	312	CAGE	Apr-09	4,796,684
Dave Johnston: U4 NOX	312	CAGE	Dec-09	8,993,773
Jim Bridger: U2 S02 & PM Em Cntrl Upgrades	312	JBG	Sep-09	16,702,997
Steam Production Total				134,544,330
Hydro Production				
ILR 10.2 Swift Land Fund	332	CAGW	Jun-09	3,880,544
Lifton Pump #2 Motor Rewind	332	CAGE	Sep-09	2,077,459
ILR 6.1.2 Lewis River Upper Flow Release	332	CAGW	Sep-09	2,918,735
ILR 8.7 Lewis Hatchery Pond 15 Mod/Cn	332	CAGW	Sep-08	4,243,442
INU 14.2 CW2 Canal Shutoff & Drain	332	CAGW	Mar-09	4,902,363
INU 14.2 Lemolo 2 Canal Shutoff & Drain	332	CAGW	Dec-09	7,956,092
INU 11.5 Lemolo 1 Forebay Expansion & We	332	CAGW	Oct-09	4,023,710
INU NU Communications Watson Ridge	332	CAGW	Nov-09	3,386,383
Hydro Production Total				33,388,728
Other Production				
Currant Creek: U0 GSU Main Transformer Spare - ST	343	CAGE	Dec-09	2,669,645
Chehalis: U1 CSA Variable fee - CT1A	343	CAGW	Jul-09	4,890,752
Glenrock Wind Plant (99 MW)	343	CAGE	Dec-08	4,419,221
GSU Trnsfrmr Capital Spare	343	CAGE	Oct-09	2,208,430
Glenrock III Wind Plant Project (39 MW)	343	CAGE	Jan-09	86,843,499
High Plains Wind Plant Project (99 MW)	343	CAGE	Nov-09	245,508,239
Rolling Hills Wind Project (99 MW)	343	CAGE	Jan-09	205,145,490
Seven Mile Hill Wind Plant (99 MW)	343	CAGE	Dec-08	3,627,744
Seven Mile Hill II Wind Plant (19.5 MW)	343	CAGE	Dec-08	309,040
Other Production Total				555,622,059

PacifiCorp
Results of Operations - December 2008
Major Plant Addition Detail - Jan2009 to Dec2009

Project Description	Account	WCA		Jan09 to Dec09 Plant
		Factor	In-Service Date	Additions
Transmission				
McClelland-Emigration Tap 1.4Mi OH Line	355	CAGE	Jun-09	7,117,175
Chappel Crk 230kV Cimarex Energy 20 MW	355	CAGE	Dec-09	36,431,308
Wine Country New 230-115kV Sub	355	CAGW	Feb-09	8,071,346
Threemile Knoll Sub: New 345-138kV Sub (new Caribou)	355	CAGE	Apr-09	13,262,259
Shute Creek To Mona System Upgrade	355	CAGE	Jan-09	2,092,400
Camp Williams Static Var Compensator	355	CAGE	Jun-09	43,185,364
Oquirrh - New 345-138 kV Sub & 138 kV Switchyard	355	CAGE	Jun-09	28,299,708
Copco II Sub Repl Exist 115-69kV Trnsfmr	355	CAGW	Mar-09	5,714,452
Eurus 7 Mile Hills Intercon Miners Diff	355	CAGE	Mar-09	7,016,802
Jim Bridger: Repl RAS A&B Scheme Project	355	JBG	Apr-09	5,920,341
Transmission Total				157,111,155
Distribution				
Shoreline New 138-12.5kV Sub (60MVA)	364	UT	May-09	7,404,517
Morrison Crk Sub Const New Substation	364	CA	Jun-09	4,258,158
Texum Repl with New Substation 25MVA	364	OR	Jun-09	2,819,833
South Park 1 Convert 138-12 5kV Trans & Fdrs	364	UT	May-09	2,274,804
Stevens Road Sub Add 2nd Xfmr & 3rd Fdr	364	OR	Jun-09	3,283,900
East Layton Install 2nd 30MVA Trnsmr-Dist	364	UT	May-09	4,607,977
White Rock New 138-12.5kV Sub	364	UT	May-09	3,725,978
Copper Hills New 138-12 5kV Sub	364	UT	May-09	4,549,327
Decade 1 & 2 - New 138-12.5 kV 60 MVA Sub	364	UT	May-09	6,431,123
Dowell Substation - New Grants Pass Area Sub (25MVA)	364	OR	Jun-09	5,780,000
Pine Canyon - Install 2nd 138-12.5 kV XFMR	364	UT	May-09	3,440,000
Gold Rush 50 MW Load	364	UT	Apr-09	9,658,592
Snyderville Add 2nd Transformer	364	UT	Oct-09	6,989,970
Upper Green River Basin Superior Project	364	WYE	Dec-09	11,774,629
Herriman Purch Sub Prop & Trans ROW	364	UT	May-09	1,335,000
Northeast Instl 2nd 4-12kV Trnsf 4-12kV	364	UT	May-09	2,040,856
Distribution Total				80,374,664
General				
Oregon Mobile Radio Repl Project	397	OR	Dec-09	5,951,755
Mobile Radio Purch-Implemnt VHF Spectrum	397	OR	Jun-09	3,216,999
UT Mobile Radio Repl Project	397	UT	Dec-09	4,483,434
WY Mobile Radio Repl Project	397	WYE	Dec-09	3,966,114
General Total				17,618,302
Intangible				
Control Center Disaster Recovery	303	SO	Dec-09	3,400,000
Intangible Total				3,400,000
				982,059,239
				Ref# 8.5.2

PacifiCorp
 Washington Results of Operations December 2008
 Miscellaneous Rate Base

	<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							
1 - Cash	OWC131	RES	(11,667,121)	SNP	7.252%	(846,141)	2.33
2 - Fuel Stock	151	PRO	4,880,235	JBE	20.467%	998,824	8.6.1
2 - Fuel Stock	151	PRO	24,656,030	CAEE	0.000%	-	8.6.1
2 - Fuel Stock	151	PRO	485,370	CAEW	21.369%	103,717	8.6.1
			<u>30,021,635</u>			<u>1,102,541</u>	

Description of Adjustment

RES = Restating Adjustment; PRO = Proforma Adjustment

- 1 - In order to avoid earning its ROR rate on its cash balance, the company is removing the balance from rate base via this adjustment.
- 2 - The cost of the company's coal plant fuel stock is increasing due to increases in the cost of coal and the number of tons stored at each site. This adjustment reflects the increase in the fuel stock balance into results.

PacifiCorp
Results of Operations - December 2008
Miscellaneous Rate Base
Coal Fuel Stock Balances

Plant	Account	Factor	Dec-2008 AMA Balance	Dec-2009 AMA Balance	Adjustment to Avg Balance
Bridger	151	JBE	9,665,264	14,545,499	4,880,235
Carbon	151	CAEE	1,507,195	2,076,591	569,397
Cholla	151	CAEE	8,454,604	13,446,845	4,992,241
Colstrip	151	CAEW	587,047	1,072,417	485,370
Craig	151	CAEE	3,220,107	5,037,775	1,817,668
Hayden	151	CAEE	1,349,511	1,777,104	427,592
Hunter	151	CAEE	27,418,366	43,152,666	15,734,301
Huntington	151	CAEE	20,794,192	23,393,152	2,598,960
Johnston	151	CAEE	4,628,349	5,276,899	648,550
Naughton	151	CAEE	8,682,981	8,299,044	(383,937)
Deer Creek	151	CAEE	219,518	183,656	(35,862)
Prep Plant	151	CAEE	18,213,320	17,103,405	(1,109,914)
Rock Garden	151	CAEE	3,103,522	2,500,555	(602,966)
			<u>107,843,975</u>	<u>137,865,609</u>	<u>30,021,635</u>
					To 8.6

PacifiCorp
 Washington Results of Operations December 2008
 Powerdale Hydro Removal

	<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:							
Hydro Operation and Maintenance	539	RES	(40,255)	CAGW	21.396%	(8,613)	8.7.1
Adjustment to Unrecovered Plant:							
Unrecovered Plant Amortization	407	RES	(3,437,028)	SG	8.051%	(276,718)	8.7.3
Unrecovered Plant Amortization	404IP	PRO	2,654,642	CAGW	21.396%	567,997	8.7.4
Remove Booked Regulatory Asset:							
Powerdale Unrecovered Plant Reg As	182M	RES	(8,702,909)	CAGW	21.396%	(1,862,106)	
	182M	RES	2,066,305	SG	8.051%	166,360	
			(6,636,604)			(1,695,746)	8.7.2
Add Reg. Asset AMA Dec 2009	182M	PRO	4,750,398	CAGW	21.396%	1,016,413	8.7.2
Schedule M Addition	SCHMAT	PRO	2,654,642	CAGW	21.396%	567,997	
Decommissioning Reg Asset:							
Powerdale Decommissioning Reg Ass	182M	PRO	6,323,966	CAGW	21.396%	1,353,099	8.7.5
Regulatory Offset	182M	PRO	(5,283,198)	CAGW	21.396%	(1,130,412)	8.7.5
Schedule M Deduction	SCHMDT	PRO	323,628	CAGW	21.396%	69,245	
Schedule M Deduction	SCHMAT	RES	(4,365,260)	CAGW	21.396%	(934,007)	

Description of Adjustment

RES = Restating Adjustment; PRO = Proforma Adjustment

This adjustment reflects the treatment approved by the Commission in Docket No. UE-070624 to account for the decommissioning of the Powerdale hydroelectric plant due to damage caused by a flood in November 2006. During 2007, the net book value (including an offset for insurance proceeds) of the assets to be retired was transferred to the unrecovered plant regulatory asset. In addition, future decommissioning costs are deferred in a regulatory asset, offset by a credit reflecting the amount not actually spent through the test year. Decommissioning costs will be amortized once included in rates.

Description	Account	Factor	12 ME			Ref
			Dec 2008 Expense	Ongoing Expense	Expense to Remove	
Operation & Maintenance						
OPER SUPERV & ENG	535	CAGW	6,492	-	6,492	
HYDRO/OTH REC FAC	537	CAGW	15,942	-	15,942	
MSC HYD PWR GEN EX	539	CAGW	156,394	150,000	6,394	
RENTS (HYDRO GEN)	540	CAGW	138	-	138	
ACCESS ELEC EQUIP	544	CAGW	249	-	249	
MAINT HYDRO-OTHER	545	CAGW	11,040	-	11,040	
			<u>190,255</u>	<u>150,000</u>	<u>40,255</u>	To 8.7

PacifiCorp
 Results of Operations - December 2008
 Powerdale Unrecovered Plant Regulatory Asset

<u>Month</u>	<u>Ending RB Balances</u>		<u>Monthly Averages</u>	<u>Ref.</u>
12/31/2007	7,963,925			
		Average	7,853,315	
1/31/2008	7,742,705			
		Average	7,632,095	
2/29/2008	7,521,485			
		Average	7,410,875	
3/31/2008	7,300,265			
		Average	7,189,654	
4/30/2008	7,079,044			
		Average	6,966,934	
5/31/2008	6,854,824			
		Average	6,745,714	
6/30/2008	6,636,604			
		Average	6,525,994	
7/31/2008	6,415,384			
		Average	6,304,774	
8/31/2008	6,194,164			
		Average	6,083,554	
9/30/2008	5,972,944			
		Average	5,862,334	
10/31/2008	5,751,724			
		Average	5,641,114	
11/30/2008	5,530,503			
		Average	5,419,893	
12/31/2008	5,309,283			
Dec 31, 2008 Average of the Monthly Averages			6,636,354	To 8.7
12/31/2008	5,309,283			
		Average	5,198,673	
1/31/2009	5,088,063			
		Average	4,977,453	
2/28/2009	4,866,843			
		Average	4,756,233	
3/31/2009	4,645,623			
		Average	4,535,013	
4/30/2009	4,424,403			
		Average	4,313,793	
5/31/2009	4,203,183			
		Average	4,092,573	
6/30/2009	3,981,963			
		Average	3,871,352	
7/31/2009	3,760,742			
		Average	3,650,132	
8/31/2009	3,539,522			
		Average	3,428,912	
9/30/2009	3,318,302			
		Average	3,207,692	
10/31/2009	3,097,082			
		Average	2,986,472	
11/30/2009	2,875,862			
		Average	2,765,252	
12/31/2009	2,654,642			
Dec 31, 2009 Average of the Monthly Averages			4,750,398	To 8.7

Powerdale Unrecovered Plant Amortization

G/L Account Balance Display

Document currency Document currency Document currency Busin

Account number: 566930 Amrt.Of Prorty Lsses
 Company code: 1000 PacifiCorp
 Business area:
 Fiscal year: 2009
 All documents in currency: * Display currency: USD

Period	Debit	Credit	Balance	Cum. balance
Balance C...				
1	247,064.12		247,064.12	247,064.12
2	289,996.76		289,996.76	537,060.88
3	289,996.76		289,996.76	827,057.64
4	289,996.76		289,996.76	1,117,054.40
5	289,996.76		289,996.76	1,407,051.16
6	289,996.76		289,996.76	1,697,047.92
7	289,996.76		289,996.76	1,987,044.68
8	289,996.76		289,996.76	2,277,041.44
9	289,996.76		289,996.76	2,567,038.20
10	289,996.76		289,996.76	2,857,034.96
11	289,996.76		289,996.76	3,147,031.72
12	289,996.76		289,996.76	3,437,028.48
13				3,437,028.48
14				3,437,028.48
15				3,437,028.48
16				3,437,028.48
Total	3,437,028.48		3,437,028.48	3,437,028.48

Jan-08	247,064
Feb-08	289,997
Mar-08	289,997
Apr-08	289,997
May-08	289,997
Jun-08	289,997
Jul-08	289,997
Aug-08	289,997
Sep-08	289,997
Oct-08	289,997
Nov-08	289,997
Dec-08	289,997
Total	3,437,028
	To 8.7

Beg Balance	8,796,061
Amort May 07 - Dec 07	(832,136)
Balance Remaining to Amortize	7,963,925
Monthly Amort Exp	221,220

	Amort	Balance	Sch M
May-07	104,017	8,692,044	
Jun-07	104,017	8,588,027	
Jul-07	104,017	8,484,010	
Aug-07	104,017	8,379,993	
Sep-07	104,017	8,275,976	
Oct-07	104,017	8,171,959	
Nov-07	104,017	8,067,942	
Dec-07	104,017	7,963,925	\$ 832,136
Jan-08	221,220	7,742,705	
Feb-08	221,220	7,521,485	
Mar-08	221,220	7,300,265	
Apr-08	221,220	7,079,044	
May-08	221,220	6,857,824	
Jun-08	221,220	6,636,604	\$ 1,327,321
Jul-08	221,220	6,415,384	
Aug-08	221,220	6,194,164	
Sep-08	221,220	5,972,944	
Oct-08	221,220	5,751,724	
Nov-08	221,220	5,530,503	
Dec-08	221,220	5,309,283	\$ 1,327,321
Jan-09	221,220	5,088,063	
Feb-09	221,220	4,866,843	
Mar-09	221,220	4,645,623	
Apr-09	221,220	4,424,403	
May-09	221,220	4,203,183	
Jun-09	221,220	3,981,963	
Jul-09	221,220	3,760,742	
Aug-09	221,220	3,539,522	
Sep-09	221,220	3,318,302	
Oct-09	221,220	3,097,082	
Nov-09	221,220	2,875,862	
Dec-09	221,220	2,654,642	\$ 1,327,321
Jan-10	221,220	2,433,422	
Feb-10	221,220	2,212,201	
Mar-10	221,220	1,990,981	
Apr-10	221,220	1,769,761	
May-10	221,220	1,548,541	
Jun-10	221,220	1,327,321	\$ 1,327,321
Jul-10	221,220	1,106,101	
Aug-10	221,220	884,881	
Sep-10	221,220	663,660	
Oct-10	221,220	442,440	
Nov-10	221,220	221,220	
Dec-10	221,220	(0)	\$ 1,327,321
	8,796,061		

Dec 2009 Amort = 2,654,642 To 8.7

Regulatory Treatment of Decommissioning Costs
Washington

Amortize total decommissioning costs once included in rates.
Washington Docket No. UE-070624

	185822	187529	Total	Ref
Dec 31, 2008 Balance	2,475,958	3,848,008	6,323,966	
Amortization	-	-	-	
Dec 31, 2009 Balance	2,475,958	3,848,008	6,323,966	To 8.7

<i>Cash Spend</i>	Annual	Accumulated
CY 2007	38,236	38,236
CY 2008	840,718	878,954
CY 2009	323,628	1,202,582
CY 2010	4,841,448	6,044,030
CY 2011	92,424	6,136,454
CY 2012	187,512	6,323,966

Regulatory offset for decommissioning costs not yet incurred

Date	Montly Cash Spend	Accumulated Cash Spend	Regulatory Offset Balance	Average	Ref
12/31/2008	70,060	878,954	5,445,012	5,431,527	
1/31/2009	26,969	905,923	5,418,043	5,404,558	
2/28/2009	26,969	932,892	5,391,074	5,377,589	
3/31/2009	26,969	959,861	5,364,105	5,350,620	
4/30/2009	26,969	986,830	5,337,136	5,323,651	
5/31/2009	26,969	1,013,799	5,310,167	5,296,682	
6/30/2009	26,969	1,040,768	5,283,198	5,269,713	
7/31/2009	26,969	1,067,737	5,256,229	5,242,744	
8/31/2009	26,969	1,094,706	5,229,260	5,215,775	
9/30/2009	26,969	1,121,675	5,202,291	5,188,806	
10/31/2009	26,969	1,148,644	5,175,322	5,161,837	
11/30/2009	26,969	1,175,613	5,148,353	5,134,868	
12/31/2009	26,969	1,202,582	5,121,384		
Dec 31, 2009 Average of the Monthly Averages				5,283,198	To 8.7

PacifiCorp
 Washington Results of Operations December 2008
 Trojan Removal Adjustment

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON</u> <u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Trojan Amort of Unrecovered Plar	407	RES	(2,013,725)	TROJP	21.392%	(430,779)	8.8.1
Trojan Amort of Unrecovered Plar	407	RES	275,765	WA	Situs	275,765	
Total Adjustment to Expense			<u>(1,737,960)</u>			<u>(155,014)</u>	
Adjustment to Rate Base:							
Trojan Unrecovered Plant	18222	RES	712,395	WA	Situs	712,395	8.8.1
Trojan Unrecovered Plant	18222	RES	(3,091,107)	TROJD	21.391%	(661,231)	8.8.1
Trojan Unrecovered Plant	18222	RES	(2,111,016)	TROJP	21.392%	(451,592)	8.8.1
Accum Prov for Decommissioning	22842	RES	2,316,316	TROJD	21.391%	495,493	8.8.1
Asset Retirement Obligations	230	RES	2,281,220	TROJP	21.392%	488,002	8.8.1
FAS 143 ARO Regulatory Liability	254105	RES	925,623	TROJP	21.392%	198,011	8.8.1
Total Adjustment to Rate Base			<u>1,033,430</u>			<u>781,077</u>	
Adjustment to Tax							
Schedule M Addition	SCHMAT	RES	(1,464,600)	TROJD	21.391%	(313,299)	8.8.1

Description of Adjustment

RES = Restating Adjustment; PRO = Proforma Adjustment

This adjustment removes the Trojan amortization expense and the unamortized balance from results as ordered by the WUTC in Docket No. UE-991832, item #15.

PacifiCorp
Results of Operations - December 2008
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		1,737,960	<u>(1,737,960)</u>	8.8
Rate Base						
18222	Trojan Unrecovered Plant	WA	(712,395)		712,395	8.8
18222	Trojan Unrecovered Plant	TROJD	3,091,107		(3,091,107)	8.8
18222	Trojan Unrecovered Plant	TROJP	2,111,016		(2,111,016)	8.8
22842	Accum Prov for Decommissioning	TROJD	(2,316,316)		2,316,316	8.8
230	Asset Retirement Obligations	TROJP	(2,281,220)		2,281,220	8.8
254105	FAS 143 ARO Regulatory Liability	TROJP	(925,623)		925,623	8.8
			<u>(1,033,430)</u>		<u>1,033,430</u>	

PacifiCorp
Washington Results of Operations December 2008
Customer Service Deposits

	<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 Interes	4311	RES	76,768	WA	Situs	76,768	8.9.1
Adjustment to Rate Base							
WA Customer Service Deposits	235	RES	(2,652,904)	WA	Situs	(2,652,904)	8.9.2

Description of Adjustment

RES = Restating Adjustment; PRO = Proforma 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 included in the Company's rebuttal case and accepted by the Washington Commission in its final order in Docket No. UE-061546.

Interest Expense on CSS Customer Deposits 8.9.1
GL 585100
12 Months Ended December 2008

12/31/2008	State Total	<u>WA</u> 76,768	8.9
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PacifiCorp
WA Customer Service Deposits
GL Accounts 230140, 115050

8.9.2

Month	Balance	
Dec-07	(2,455,779)	
Jan-08	(2,486,672)	
Feb-08	(2,511,326)	
Mar-08	(2,545,316)	
Apr-08	(2,574,774)	
May-08	(2,619,881)	
Jun-08	(2,640,798)	
Jul-08	(2,685,614)	
Aug-08	(2,732,101)	
Sep-08	(2,763,481)	
Oct-08	(2,793,357)	
Nov-08	(2,832,228)	
Dec-08	(2,842,829)	
Average WA Customer Service Deposits	<u>(2,652,904)</u>	8.9

PacifiCorp
Washington Results of Operations December 2008
Removal of Colstrip #4 AFUDC

	<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)	8.10.2
Adjustment to Tax:							
Schedule M Adjustment	SCHMAT	RES	(17,991)	WA	Situs	(17,991)	8.10.2
Adjustment to Rate Base:							
Remove Unamortized AMA Balance	310	RES	(458,997)	WA	Situs	(458,997)	8.10.2

Description of Adjustment

RES = Restating Adjustment; PRO = Proforma 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 2008
Depreciation Schedule - Colstrip #4 AFUDC

8.10.1

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)		

PacifiCorp

8.10.2

Results of Operations - December 2008
 Depreciation Schedule - Colstrip #4 AFUDC

Total Company Balance (7,772,000)
 Allocation Factor 1A - DGP 15.2289%

WA Balance (1,183,589)

	Depr Rate	Depreciation	Balance	AMA Balance	Schedule M Deduction	To Page	12 Month Rolling Exp/Sch M.
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)
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)	8.10	(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)

PacifiCorp
Washington Results of Operations - December 2008
Allocation Factors

PACIFICORP
Washington Results of Operations - December 2008

DESCRIPTION	West Control Area FACTOR	California	Oregon	Washington	Wyo-PP&L	Utah	Idaho-UP&L	Wyo-UP&L	FERC-UP&L	OTHER	NON-UTILITY	Page Ref.
System Generation	SG	1,7544%	28,1861%	8,0511%	12,4791%	40,9535%	5,8070%	2,3844%	0.3844%			Sioux Pg 10,16
System Capacity	SC	1,7878%	28,8614%	8,2152%	11,9807%	40,9089%	5,5929%	2,2481%	0.3950%			Pg 10,16
System Energy	SE	1,6543%	26,1601%	7,5588%	13,9443%	41,0872%	6,4493%	2,7931%	0.3529%			Pg 10,16
Control Area Energy - West	CAEW	4,6768%	73,9546%	21,3686%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%			Pg 10,14
Control Area Energy - East	CAEE	0.0000%	0.0000%	0.0000%	21,5767%	63,5761%	9,5792%	4,3219%	0.5460%			Pg 10,14
System Overhead	SO	2,3358%	27,2984%	7,3359%	11,5990%	43,3021%	5,8017%	2,2598%	0.0671%			Pg 10,6
System Net Plant	SNP	2,2470%	26,9775%	7,2524%	11,5990%	43,3021%	5,8017%	2,2598%	0.0671%			Pg 10,6
Division Net Plant Distribution	SNPD	3,6075%	29,2367%	6,7704%	7,9489%	46,3200%	4,8587%	1,4569%	0.0000%			Pg 10,6
Control Area Generation - West	CAGW	4,5736%	74,0300%	21,3964%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%			Pg 10,16
Control Area Generation - East	CAGE	0.0000%	0.0000%	0.0000%	19,7905%	66,9647%	9,2031%	3,8852%	0.1365%			Pg 10,16
Jim Bridger Generation	JBG	4,3806%	70,9653%	20,4933%	0.8353%	2,8273%	0.3884%	0.1640%	0.0056%			
Wheeling Revenue - Generation	WRG	4,4794%	70,8331%	20,4667%	0.9107%	2,6634%	0.4212%	0.1824%	0.0230%			
Wheeling Revenue - Energy	WRE	1,4568%	23,5635%	6,8104%	13,4912%	45,6637%	6,2798%	2,6486%	0.0931%			
Customer - System	CN	1,4866%	23,5395%	6,8016%	14,7089%	43,3400%	6,8029%	2,4653%	0.3722%			
CIAC	CIAC	2,5843%	31,2313%	7,1258%	6,8620%	47,6031%	3,8989%	0.8750%	0.0000%	0.00%		Pg 10,10
Bad Debt Expense	BAUDEBT	0,5764%	42,7463%	12,7948%	6,5856%	35,2276%	2,0796%	0.0007%	0.0000%	0.0000%		Pg 10,9
Accumulated Investment Tax Credit 1984	ITC84	3,29%	70,98%	14,18%	10,95%	70,98%						Fixed
Accumulated Investment Tax Credit 1985	ITC85	5,42%	67,69%	13,36%	11,61%							Fixed
Accumulated Investment Tax Credit 1986	ITC86	4,79%	64,61%	13,13%	15,50%							Fixed
Accumulated Investment Tax Credit 1988	ITC88	4,27%	61,20%	14,96%	16,71%							Fixed
Accumulated Investment Tax Credit 1989	ITC89	4,86%	56,36%	15,27%	20,69%							Fixed
Accumulated Investment Tax Credit 1990	ITC90	1,50%	15,94%	3,91%	3,81%	46,94%	13,98%	13,54%	0.39%			Fixed
Other Electric	OTHER	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%		Sioux
Non-Utility	NUTIL	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		Sioux
System Net Transmission Plant	SNTP	1,4560%	23,5642%	6,8095%	13,4856%	45,6570%	6,2749%	2,8483%	0.0969%			Pg 10,4
Trojan Plant Allocator	TROJP	4,5695%	74,0185%	21,3922%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%			Pg 10,11
Trojan Decommissioning Allocator	TROJD	4,5921%	74,0165%	21,3914%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%			Pg 10,11
Income Before Taxes	IBT	1,4110%	4,9134%	0.0000%	21,1783%	61,2345%	9,5313%	3,9500%	0.5276%			Pg 10,7
DIT Expense	DITEXP	2,4061%	30,2989%	11,6350%	12,2685%	39,9577%	5,5339%	1,6288%	0.2922%			Pg 10,7
DIT Balance	DITBAL	2,5670%	28,7610%	7,6356%	10,4055%	43,7013%	6,1481%	1,9558%	0.2382%			Pg 10,8
Tax Depreciation	TAXDEPR	2,3611%	28,4348%	9,1749%	11,0937%	42,6387%	5,4542%	2,0924%	0.2608%			Pg 10,12
SCHMAT Depreciation Expense	SCHMDEPR	2,9819%	29,2142%	8,0694%	11,2596%	40,7469%	5,4566%	2,2126%	0.0647%			Pg 10,12
SCHMDT Amortization Expense	SCHMDTAMP	2,2616%	30,6730%	7,7573%	9,5390%	33,9687%	4,3895%	1,5734%	0.0791%	9,6584%		Pg 10,12

BEGINNING / ENDING AVERAGE BALANCE
CALCULATION OF INTERNAL FACTORS

DESCRIPTION OF FACTOR	TOTAL	California	Oregon	Washington	Montana	Wyo-PP&L	Utah	Idaho-UP&L	Wyo-UP&L	FERG
STEAM:										
STEAM PRODUCTION PLANT										
JBG	940,630,308	41,205,277	666,957,055	192,765,903	0	7,857,222	26,594,302	3,653,834	1,542,517	54,198
S	608,300	10,672	171,456	48,975	0	75,910	249,120	35,324	14,504	2,339
SG	247,500,801	11,323,928	183,291,438	52,975,434	0	0	0	0	0	0
CAGW	3,610,362,092	0	0	0	0	754,092,095	2,552,371,793	350,874,501	148,042,128	5,201,574
CAGE	0	0	0	0	0	0	0	0	0	0
SSGCH	0	0	0	0	0	0	0	0	0	0
TOTAL	4,999,211,500	52,539,979	850,419,948	245,790,312	0	762,025,227	2,579,216,215	354,363,659	148,599,150	5,256,110
LESS ACCUMULATED DEPRECIATION										
JBG	(487,850,333)	(21,370,765)	(345,911,905)	(99,976,483)	0	(4,075,085)	(13,792,920)	(1,895,032)	(800,014)	(28,109)
S	0	0	0	0	0	0	0	0	0	0
SG	0	0	0	0	0	0	0	0	0	0
CAGW	(129,617,854)	(5,528,263)	(95,956,080)	(27,733,511)	0	0	0	0	0	0
CAGE	(1,844,847,324)	0	0	0	0	(365,064,167)	(1,235,650,886)	(169,765,332)	(71,668,801)	(2,518,138)
SSGCH	0	0	0	0	0	0	0	0	0	0
TOTAL	(2,462,115,511)	(27,299,048)	(441,867,985)	(127,709,994)	0	(369,139,252)	(1,249,423,806)	(171,660,364)	(72,469,815)	(2,546,247)
TOTAL NET STEAM PLANT										
SNPPS	2,537,095,989	25,240,930	408,551,963	118,080,318	0	392,895,975	1,329,791,409	182,703,296	77,130,334	2,711,863
SYSTEM NET PLANT PRODUCTION STEAM	100.0000%	0.9949%	16.1031%	4.6542%	0.0000%	15.4857%	52.4139%	7.2013%	3.0401%	0.1068%
NUCLEAR:										
NUCLEAR PRODUCTION PLANT - PACIFIC										
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
TOTAL	0	0	0	0	0	0	0	0	0	0
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
TOTAL	0	0	0	0	0	0	0	0	0	0
TOTAL NUCLEAR PLANT										
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										
HYDRO:										
HYDRO PRODUCTION PLANT										
DGP	0	0	0	0	0	0	0	0	0	0
DGU	0	0	0	0	0	0	0	0	0	0
CAGW	434,892,873	19,890,465	321,951,137	93,051,271	0	23,035,437	77,967,930	10,712,140	4,522,279	158,894
CAGE	116,396,680	0	0	0	0	0	0	0	0	0
SG	551,289,553	19,890,465	321,951,137	93,051,271	0	23,035,437	77,967,930	10,712,140	4,522,279	158,894
TOTAL	(236,983,799)	(8,958,897)	(145,010,547)	(41,911,378)	0	(8,134,468)	(27,532,693)	(3,782,761)	(1,596,945)	(56,110)
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	(195,980,822)	(8,958,897)	(145,010,547)	(41,911,378)	0	0	0	0	0	0
CAEE	(41,102,977)	0	0	0	0	(8,134,468)	(27,532,693)	(3,782,761)	(1,596,945)	(56,110)
SG	(236,983,799)	(8,958,897)	(145,010,547)	(41,911,378)	0	(8,134,468)	(27,532,693)	(3,782,761)	(1,596,945)	(56,110)
TOTAL NET HYDRO PRODUCTION PLANT	314,305,754	10,931,567	176,940,590	51,139,893	0	14,900,969	50,435,237	6,929,379	2,925,334	102,784
SNPPH	100.0000%	3.4760%	56.2957%	16.2707%	0.0000%	4.7409%	16.0465%	2.2047%	0.9307%	0.0327%
SYSTEM NET PLANT PRODUCTION HYDRO										

OTHER:
OTHER PRODUCTION PLANT (EXCLUDES EXPERIMENTAL)

	California	Oregon	Washington	Montana	Wyo-PP&L	Utah	Idaho-UP&L	Wyo-UP&L	FERC
DGP	0	0	0	0	0	0	0	0	0
DGU	0	0	0	0	0	0	0	0	0
SG	0	0	0	0	0	0	0	0	0
CAGW	38,719,300	626,718,514	181,136,041	0	0	0	0	0	0
CAGE	828,743,594	0	0	0	164,012,159	555,131,145	76,270,369	32,198,599	1,131,323
SSGCT	0	0	0	0	0	0	0	0	0
TOTAL	38,719,300	626,718,514	181,136,041	0	164,012,159	555,131,145	76,270,369	32,198,599	1,131,323

LESS ACCUMULATED DEPRECIATION

DGP	0	0	0	0	0	0	0	0	0
DGU	0	0	0	0	0	0	0	0	0
SG	0	0	0	0	0	0	0	0	0
CAGW	(62,269,827)	(46,096,344)	(13,323,480)	0	0	0	0	0	0
CAGE	(66,510,691)	0	0	0	(13,162,771)	(44,551,965)	(6,121,067)	(2,584,094)	(90,794)
SSGCT	0	0	0	0	0	0	0	0	0
TOTAL	(128,780,517)	(46,096,344)	(13,323,480)	0	(13,162,771)	(44,551,965)	(6,121,067)	(2,584,094)	(90,794)

TOTAL NET OTHER PRODUCTION PLANT
SNPP
SYSTEM NET PLANT PRODUCTION OTHER

	35,971,298	580,620,170	167,812,561	0	150,849,388	510,579,180	70,149,302	29,614,505	1,040,528
TOTAL	100.0000%	37.5432%	10.8509%	0.0000%	9.7540%	33.0144%	4.5359%	1.9149%	0.0673%

PRODUCTION:
TOTAL PRODUCTION PLANT

	California	Oregon	Washington	Montana	Wyo-PP&L	Utah	Idaho-UP&L	Wyo-UP&L	FERC
JBG	940,630,308	41,205,277	666,957,055	0	7,857,222	26,594,302	3,653,834	1,542,517	54,198
DGU	0	0	0	0	0	0	0	0	0
SG	608,300	10,672	171,456	0	75,910	249,120	35,324	14,504	2,339
CAGW	1,529,057,529	69,833,694	1,131,961,089	0	0	0	0	0	0
CAGE	4,755,522,366	0	327,162,747	0	0	0	0	0	0
S	0	0	0	0	0	0	0	0	0
SSGCT	0	0	0	0	0	0	0	0	0
TOTAL	7,225,818,503	111,148,643	1,799,089,559	0	849,072,823	3,212,314,269	441,346,168	186,320,028	6,548,327

LESS ACCUMULATED DEPRECIATION

S	0	0	0	0	0	0	0	0	0
DGU	0	0	0	0	0	0	0	0	0
SG	0	0	0	0	0	0	0	0	0
CAGW	(387,766,503)	(17,735,162)	(287,064,972)	(82,968,366)	0	0	0	0	0
CAGE	(1,952,260,992)	0	(345,911,905)	(99,976,483)	(4,075,085)	(13,792,920)	(1,895,032)	(800,014)	(28,109)
JBG	(487,850,333)	(21,370,785)	(632,976,876)	(182,844,852)	(390,436,491)	(1,321,506,464)	(181,564,192)	(76,649,854)	(2,693,151)
SSGCT	0	0	0	0	0	0	0	0	0
TOTAL	(2,827,879,828)	(39,105,948)	(1,019,952,723)	(1,012,813,710)	(434,512,576)	(1,335,303,384)	(183,459,184)	(77,449,868)	(2,721,260)

TOTAL NET PRODUCTION PLANT
SNPP
SYSTEM NET PRODUCTION PLANT

	7,225,818,503	111,148,643	1,799,089,559	0	849,072,823	3,212,314,269	441,346,168	186,320,028	6,548,327
TOTAL	100.0000%	1.6381%	26.5150%	0.0000%	12.7022%	42.9930%	5.9069%	2.4937%	0.0877%

TRANSMISSION:
TRANSMISSION PLANT - PACIFIC

	TOTAL	California	Oregon	Washington	Montana	Wyo-PP&L	Utah	Idaho-UP&L	Wyo-UP&L	FERC
DGP	50,145,192	2,196,662	35,655,615	10,276,389	0	418,870	1,417,748	194,787	82,232	2,889
DGU	0	0	0	0	0	0	0	0	0	0
CAGW	970,837,176	44,402,665	718,710,635	207,723,876	0	0	0	0	0	0
CAGE	1,849,237,347	0	0	0	0	365,972,554	1,238,705,497	170,187,758	71,847,134	2,524,404
SG	42,143,604	739,386	11,876,627	3,383,014	0	5,259,130	17,259,260	2,447,279	1,004,863	162,044
	2,912,353,319	47,338,713	765,144,877	221,393,280	0	371,650,554	1,257,382,805	172,829,824	72,934,229	2,669,337

LESS ACCUMULATED DEPRECIATION

DGP	0	0	0	0	0	0	0	0	0	0
JBG	(47,639,225)	(2,086,885)	(33,778,752)	(9,762,895)	0	(397,937)	(1,346,897)	(185,052)	(78,122)	(2,745)
CAGW	(400,556,564)	(18,320,043)	(296,531,972)	(85,704,549)	0	0	0	0	0	0
CAGE	(618,816,412)	0	0	0	0	(122,466,606)	(414,512,119)	(56,950,492)	(24,042,444)	(844,750)
SG	(21,456,920)	(376,450)	(6,047,863)	(1,727,513)	0	(2,677,624)	(8,787,349)	(1,246,003)	(51,1614)	(82,503)
	(1,088,469,122)	(20,763,376)	(336,358,587)	(97,194,857)	0	(125,542,168)	(424,646,365)	(56,381,548)	(24,632,181)	(929,997)

TOTAL NET TRANSMISSION PLANT

SNPT	1,823,894,197	26,565,335	429,786,290	124,198,383	0	246,108,386	832,736,140	114,448,275	48,302,048	1,759,340
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SYSTEM NET PLANT TRANSMISSION

	100.0000%	1.4560%	23.5642%	6.8095%	0.0000%	13.4936%	45.6570%	6.2749%	2.6483%	0.0985%
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DISTRIBUTION:

DISTRIBUTION PLANT - PACIFIC

	TOTAL	California	Oregon	Washington	Montana	Wyo-PP&L	Utah	Idaho-UP&L	Wyo-UP&L	FERC
S	2,567,418,750	199,741,735	1,580,311,875	369,951,717	0	417,413,422	0	0	0	0
S	(1,085,152,529)	(87,318,054)	(689,178,162)	(158,956,540)	0	(189,697,773)	0	0	0	0
	1,482,266,221	112,423,681	911,133,712	210,995,178	0	247,715,650	0	0	0	0

DIVISION NET PLANT DISTRIBUTION PACIFIC

	100.0000%	7.5846%	61.4690%	14.2345%	0.0000%	16.7120%	0.0000%	0.0000%	0.0000%	0.0000%
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DISTRIBUTION PLANT - UTAH

S	2,420,330,386	0	0	0	0	0	2,090,917,677	250,762,552	78,650,156	0
S	(785,196,167)	0	0	0	0	0	(647,601,415)	(105,548,166)	(33,246,886)	0
	1,634,134,219	0	0	0	0	0	1,443,316,262	145,214,386	45,403,271	0

DIVISION NET PLANT DISTRIBUTION UTAH

	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	86.3352%	8.8863%	2.7784%	0.0000%
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TOTAL NET DISTRIBUTION PLANT

DNPD	3,116,400,439	112,423,681	911,133,712	210,995,178	0	247,715,650	1,443,316,262	145,214,386	45,403,271	0
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DIVISION NET PLANT DISTRIBUTION

	100.0000%	3.6075%	29.2367%	6.7704%	0.0000%	7.9488%	46.3200%	4.6597%	1.4569%	0.0000%
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GENERAL:

GENERAL PLANT(Excluding Mining)

	TOTAL	California	Oregon	Washington	Montana	Wyo-PP&L	Utah	Idaho-UP&L	Wyo-UP&L	FERC
S	485,503,209	12,368,151	154,819,699	42,041,015	0	57,434,604	175,323,606	32,595,561	11,920,574	0
JBG	14,782,371	647,557	10,481,489	3,029,391	0	123,479	417,940	57,421	24,241	852
JBE	4,984	223	3,530	1,020	0	45	134	21	9	1
SE	0	0	0	0	0	0	0	0	0	0
SG	138,146	2,424	38,938	11,122	0	17,239	56,575	8,022	3,294	531
SO	261,915,220	6,117,910	71,498,771	19,213,960	0	30,379,675	113,414,814	15,195,516	5,918,865	175,709
CN	25,326,049	654,499	7,909,663	1,804,677	0	1,692,276	12,055,995	987,326	221,813	0
DEU	0	0	0	0	0	0	0	0	0	0
CAGW	37,917,253	1,734,201	28,070,137	8,112,914	0	28,420,405	96,194,406	13,216,306	5,579,448	196,038
CAGE	143,606,603	0	0	0	0	0	0	0	0	0
CAEW	0	0	0	0	0	0	0	0	0	0
CAEE	1,108,726	0	0	0	0	239,227	704,865	110,642	47,918	6,054
SSGCT	0	0	0	0	0	0	0	0	0	0
SSGCH	0	0	0	0	0	0	0	0	0	0
Remove Capl	(44,771,279)	(363,427)	(10,413,157)	(1,236,785)	0	(5,340,658)	(24,727,022)	(1,890,830)	(773,800)	(25,599)
	926,531,280	21,161,538	262,469,069	72,977,313	0	112,966,293	373,441,332	60,279,986	22,942,162	353,566

LESS ACCUMULATED DEPRECIATION

S	(173,304,811)	(5,199,171)	(56,884,680)	(16,672,640)	0	(22,748,994)	(55,111,489)	(12,551,294)	(4,135,543)	0
DGP	0	0	0	0	0	0	0	0	0	0
DGU	0	0	0	0	0	0	0	0	0	0
SE	(113)	(2)	(32)	(9)	(14)	(46)	(7)	(7)	(3)	(0)
SG	(99,074,127)	(2,314,209)	(27,045,692)	(7,268,025)	0	(11,491,657)	(42,901,186)	(5,747,976)	(2,238,917)	(66,465)
CAGW	(14,819,747)	(677,803)	(10,971,057)	(3,170,887)	0	(9,661,129)	(32,699,977)	(4,492,703)	(1,896,657)	(66,641)
CAGE	(48,817,107)	0	0	0	0	0	0	0	0	0
CAEW	(468,096)	0	0	0	0	(101,000)	(297,597)	(46,712)	(20,231)	(2,566)
CAEE	(6,615,542)	(222,651)	(2,660,749)	(613,924)	0	(575,697)	(4,101,266)	(335,673)	(75,369)	0
CN	(4,639,339)	(203,231)	(3,289,536)	(950,751)	0	(38,753)	(131,167)	(18,021)	(7,609)	(267)
JBG	0	0	0	0	0	0	0	0	0	0
SSGCH	(349,738,877)	(6,617,067)	(100,881,745)	(28,676,236)	0	(44,616,234)	(135,242,731)	(23,192,587)	(8,374,348)	(135,925)

TOTAL NET GENERAL PLANT	576,792,403	12,544,471	161,527,324	44,301,077	0	68,348,060	238,198,601	37,087,399	14,567,814	217,657
SNPG	100,0000%	2.1749%	28.0044%	7.6906%	0.0000%	11.8497%	41.2971%	6.4299%	2.5257%	0.0377%
SYSTEM NET GENERAL PLANT										

MINING:
GENERAL MINING PLANT - PACIFIC

JBE	0	0	0	0	0	0	0	0	0	0
CAEW	0	0	0	0	0	0	0	0	0	0
CAEE	268,471,477	0	0	0	0	57,927,327	170,683,676	26,791,374	11,603,133	1,455,968
TOTAL	268,471,477	0	0	0	0	57,927,327	170,683,676	26,791,374	11,603,133	1,455,968
SE	0	0	0	0	0	0	0	0	0	0
CAEW	0	0	0	0	0	0	0	0	0	0
CAEE	(161,732,688)	0	0	0	0	(34,896,602)	(102,823,324)	(16,139,670)	(6,989,963)	(893,129)
TOTAL	(161,732,688)	0	0	0	0	(34,896,602)	(102,823,324)	(16,139,670)	(6,989,963)	(893,129)
SNPM	106,738,769	0	0	0	0	23,030,725	67,860,352	10,651,704	4,613,169	582,639
SYSTEM NET PLANT MINING UTAH	100,0000%	0.0000%	0.0000%	0.0000%	0.0000%	21.5767%	63.5761%	9.9792%	4.3219%	0.5460%

LESS ACCUMULATED DEPRECIATION

S	4,169,703	0	370,216	2,563	0	246,394	890,089	2,680,431	0	0
JBG	52,360	2,294	37,126	10,730	0	437	1,480	203	86	3
DGU	0	0	0	0	0	0	0	0	0	0
SE	0	0	0	0	0	0	0	0	0	0
SG	112,555,928	2,908,776	35,152,717	8,020,482	0	7,520,942	53,860,157	4,387,947	984,908	0
CAGW	117,814,481	5,388,418	87,218,045	25,208,018	0	7,509,620	25,417,775	3,482,188	1,474,276	51,800
CAGE	37,945,661	0	0	0	0	0	0	0	0	0
CAEW	3,626,244	0	0	0	0	782,424	2,305,424	361,871	156,724	19,801
CAEE	1,742,727	30,575	491,206	140,308	0	217,476	713,707	101,200	41,553	6,701
SG	370,654,485	6,657,681	101,182,895	27,191,014	0	42,952,396	160,801,209	21,504,234	8,376,199	248,658
SO	0	0	0	0	0	0	0	0	0	0
SSGCT	0	0	0	0	0	0	0	0	0	0
SSGCH	648,561,590	16,987,944	224,452,206	60,573,115	0	59,269,690	243,409,851	32,508,077	11,033,745	326,962

INTANGIBLE:
INTANGIBLE PLANT - PACIFIC

LESS ACCUMULATED AMORTIZATION

S	(962,383)	0	(222,821)	(1,005)	0	(20,927)	(7,147)	(710,482)	0	0
DGP	0	0	0	0	0	0	0	0	0	0
DGU	0	0	0	0	0	0	0	0	0	0
CAEW	0	0	0	0	0	0	0	0	0	0
CAEW	(880,439)	0	0	0	0	(211,547)	(623,325)	(97,840)	(42,374)	(5,354)
SE	0	0	0	0	0	0	0	0	0	0
CN	(82,113,095)	(2,122,044)	(25,845,014)	(5,651,194)	0	(5,486,764)	(39,088,412)	(3,201,146)	(718,521)	0
SG	(17,241,296)	(302,489)	(4,859,644)	(1,388,110)	0	(2,151,594)	(7,060,906)	(1,001,202)	(411,089)	(66,294)
CAGW	(26,648,384)	(1,218,849)	(19,728,535)	(5,702,000)	0	0	0	0	0	0
CAGE	(8,543,410)	0	0	0	0	(1,690,780)	(5,722,775)	(786,261)	(331,931)	(11,663)
SO	(243,622,332)	(5,690,618)	(66,505,089)	(17,872,003)	0	(28,257,874)	(105,493,608)	(14,134,219)	(5,505,475)	(163,437)
JBG	(12,316)	(540)	(6,733)	(2,524)	0	(103)	(348)	(48)	(20)	(1)
SSGCH	0	0	0	0	0	0	0	0	0	0
	(380,124,655)	(9,334,539)	(116,969,845)	(30,816,837)	0	(37,819,549)	(157,996,520)	(19,931,199)	(7,009,419)	(246,747)

TOTAL NET INTANGIBLE PLANT	266,436,935	7,653,405	107,482,360	29,756,278	0	21,450,141	85,413,331	12,576,876	4,024,326	80,215
SNPI	100.0000%	2.8511%	40.0401%	11.0650%	0.0000%	7.9008%	31.8185%	4.6652%	1.4992%	0.0295%

SYSTEM NET INTANGIBLE PLANT

GROSS PLANT:	TOTAL	California	Oregon	Washington	Montana	Wyv-PP&L	Utah	Idaho-JP&L	Wyv-JP&L	FERC
PRODUCTION PLANT	7,225,818,503	111,149,643	1,789,089,599	519,877,625	0	949,072,823	3,212,314,289	441,346,168	186,320,028	6,548,327
TRANSMISSION PLANT	2,812,363,319	47,338,713	766,144,877	221,383,280	0	371,650,554	1,257,382,505	172,829,824	72,924,229	2,688,337
DISTRIBUTION PLANT	4,387,749,135	199,741,735	1,580,311,875	369,851,717	0	417,413,422	2,090,917,677	250,762,552	78,650,158	0
GENERAL PLANT	1,195,002,757	21,161,538	282,409,069	72,877,313	0	170,693,620	544,125,008	87,071,360	34,545,295	1,819,554
INTANGIBLE PLANT	648,561,590	16,987,944	224,452,206	60,573,115	0	59,289,690	243,409,877	32,508,077	11,033,745	326,952
	16,969,495,305	396,379,573	4,632,407,626	1,244,873,050	0	1,968,300,110	7,348,149,330	984,517,991	383,483,453	11,384,180
TOTAL GROSS PLANT	100.0000%	2.3358%	27.2984%	7.3359%	0.0000%	11.5990%	43.3021%	5.8017%	2.2598%	0.0671%

GP-S	100.0000%	2.3358%	27.2984%	7.3359%	0.0000%	11.5990%	43.3021%	5.8017%	2.2598%	0.0671%
GROSS PLANT-SYSTEM FACTOR (SGP)										
(GP-S used so that Lotus can differentiate between SGP and SG-P)										

ACCUMULATED DEPRECIATION AND AMORTIZATION

PRODUCTION PLANT	(2,827,879,828)	(39,105,946)	(632,976,876)	(182,844,852)	0	(390,436,491)	(1,321,508,464)	(181,564,192)	(76,648,854)	(2,683,151)
TRANSMISSION PLANT	(1,086,489,122)	(20,783,378)	(336,358,597)	(97,194,897)	0	(125,542,168)	(424,046,365)	(58,361,546)	(24,632,181)	(929,997)
DISTRIBUTION PLANT	(1,871,348,696)	(87,318,054)	(669,178,162)	(158,956,540)	0	(169,697,773)	(647,401,415)	(105,548,166)	(33,246,586)	0
GENERAL PLANT	(511,471,565)	(6,617,067)	(100,861,745)	(26,676,236)	0	(79,514,635)	(238,066,065)	(39,332,257)	(15,364,312)	(1,019,058)
INTANGIBLE PLANT	(380,124,655)	(9,334,539)	(116,969,845)	(30,816,837)	0	(37,819,549)	(157,996,520)	(19,931,199)	(7,009,419)	(246,747)
	(6,679,293,866)	(165,156,885)	(1,856,365,217)	(498,591,361)	0	(803,010,816)	(2,789,618,819)	(404,757,362)	(156,902,351)	(4,888,954)

NET PLANT	10,290,201,439	231,220,588	2,776,042,410	746,281,689	0	1,165,289,284	4,568,530,512	579,760,619	226,561,102	6,495,226
SNP	100.0000%	2.2470%	26.9775%	7.2524%	0.0000%	11.3243%	44.2997%	5.6341%	2.2019%	0.0631%
SYSTEM NET PLANT FACTOR (SNP)										

NON-UTILITY RELATED INTEREST PERCENTAGE

INT	0.0000%									
INTEREST FACTOR SNP - NON-UTILITY	100.0000%	2.2470%	26.9775%	7.2524%	0.0000%	11.3243%	44.2997%	5.6341%	2.2019%	0.0631%

TOTAL GROSS PLANT (LESS SO FACTOR)

SO	16,336,925,600	381,603,783	4,459,725,960	1,188,468,077	0	1,894,928,039	7,074,233,308	947,818,230	366,188,390	10,959,813
SYSTEM OVERHEAD FACTOR (SO)	100.0000%	2.3358%	27.2984%	7.3359%	0.0000%	11.5990%	43.3021%	5.8017%	2.2598%	0.0671%

IBT
INCOME BEFORE TAXES

INCOME BEFORE STATE TAXES
Interest Synchronization

INCOME BEFORE TAXES (FACTOR)

See Calculation of EXCTAX

DITEXP-L:
Pre-Merger - PPL

	California	Oregon	Washington	Montana	Wyo-PP&L	Utah	Idaho-UP&L	Wyo-UP&L	FERC	OTHER	NON-UTILITY
TOTAL	657,893,609	43,959,881	(60,419,793)	0	154,276,848	442,566,148	69,094,408	26,778,693	3,813,611	37,606,022	16,551,968
	20,116,107	7,778,622	2,044,203		1,676,951	8,333,572	1,092,968	308,675	73,271		
	678,009,716	(36,181,259)	(58,375,591)	0	155,953,809	450,921,720	70,187,376	29,087,368	3,886,882	37,606,022	16,551,968
	100.2742%	-4.9134%	0.0000%	0.0000%	21.1783%	61.234%	9.5313%	3.9500%	0.5278%	5.1068%	2.2477%

DITEXP-L:
Pre-Merger - UPL

	California	Oregon	Washington	Montana	Wyo-PP&L	Utah	Idaho-UP&L	Wyo-UP&L	FERC	OTHER	NON-UTILITY
TOTAL	(1,217,723)	(691,657)	(209,936)	0	(198,618)	(60,037)	0	0	0	0	0
	(130,868)	(14,757)	(81,311)	0	13,242	(13,975)	0	0	0	0	0
	(3,066,686)	(1,862,770)	(392,701)	0	(989,656)	4,788	549	154	0	0	0
	66,847	42,794	729	0	15,411	7,329	48	182	22	0	0
	0	0	0	0	0	0	0	0	0	0	0
	0	0	0	0	0	0	0	0	0	0	0
	2,123,019	0	0	0	0	0	0	0	0	0	2,123,019

Total PPL

	(2,225,421)	(2,526,390)	(693,219)	0	(739,821)	(61,895)	597	336	22	0	2,123,019
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Pre-Merger - UPL

	California	Oregon	Washington	Montana	Wyo-PP&L	Utah	Idaho-UP&L	Wyo-UP&L	FERC	OTHER	NON-UTILITY
TOTAL	(7,704,104)	0	0	0	0	(6,246,204)	(1,047,763)	(385,479)	(42,638)	0	0
	(3,187,268)	0	0	0	0	(2,749,987)	(314,221)	(110,206)	(12,844)	0	0
	(5,500,766)	1,698	395	0	384	(4,973,397)	(719,705)	(260,335)	0	0	0
	(115,170)	(1,059)	(3,573)	0	(1,809)	(128,650)	16,093	7,615	260	0	0
	0	0	0	0	0	0	0	0	0	0	0

Total UPL

	(16,957,288)	(2,349)	(3,178)	0	(1,425)	(14,100,238)	(2,065,616)	(728,405)	(55,222)	0	0
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Post-Merger (Winings beginning 2008 and forward except for WCA which is 2007 and forward)

	California	Oregon	Washington	Montana	Wyo-PP&L	Utah	Idaho-UP&L	Wyo-UP&L	FERC	OTHER	NON-UTILITY
TOTAL	38,912,988	10,508,090	3,188,274	0	4,812,054	16,262,454	2,588,324	687,378	148,383	0	0
	(401,434)	(232,974)	0	0	(103,640)	28,175	(2,863)	(15,060)	(3,187)	0	(66,135)
	(33,296)	(9,615)	59,567	0	(4,539)	(12,418)	(622)	(622)	(186)	0	(2,836)
	724,377	179,530	11,584	0	95,560	304,790	56,101	13,754	3,511	0	0
	292,916	81,657	23,041	0	37,237	120,721	18,517	5,243	1,138	0	0
	21,165,412	6,401,216	1,539,790	0	2,842,585	8,488,211	1,104,824	387,245	84,246	0	0
	69,528,223	19,942,023	4,483,605	0	4,716,922	32,340,739	4,302,161	966,726	0	0	0
	(8,500,819)	(2,685,463)	(899,395)	0	(816,850)	(3,457,337)	(443,956)	(142,986)	(11,680)	0	(1,108)
	(1,450,111)	(488,081)	(100,001)	0	(210,803)	(538,852)	(65,481)	(27,166)	(3,729)	0	0
	2,357,026	784,568	0	0	402,477	773,022	79,569	37,713	10,719	0	226,283
	28,703,877	6,263,468	0	0	3,793,706	11,587,289	1,514,611	541,017	117,479	0	2,360,504
	95,892,092	27,751,326	19,750,546	0	12,577,316	40,317,651	5,725,909	1,821,506	395,868	0	(14,316,388)
	20,391,571	392,889	7,464,448	0	2,904,142	7,147,859	934,561	475,644	35,251	0	33,441
	3,865,952	80,309	1,064,156	0	489,292	1,668,329	249,492	69,874	15,169	0	(513,329)
	4,394	0	0	0	0	0	0	0	0	0	4,394

Total Post Merger

	271,653,178	6,403,702	79,024,489	0	31,715,459	115,043,632	16,036,398	4,840,266	792,982	0	(12,275,174)
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Total Deferred Taxes

	252,470,459	6,074,767	76,495,750	0	30,974,213	100,881,499	13,971,379	4,112,197	737,782	0	(10,152,155)
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Percentage of Total (DITEXP)

	100.0000%	2.4061%	30.2989%	0.0000%	12.2685%	39.8577%	5.5339%	1.6288%	0.2922%	0.0000%	-4.0211%
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	TOTAL	California	Oregon	Washington	Montana	Wyo-PP&L	Utah	Idaho-UP&L	Wyo-UP&L	FERC	OTHER	NON-UTILITY
Dittball:												
Pre-Merger - PPL												
Prod / Hydro	54,207,196	1,946,093	29,475,368	7,546,411	0	12,920,120	2,316,184	0	0	0	0	0
Transmission	23,770,765	896,194	13,086,419	3,448,678	0	5,930,846	894,948	0	0	0	0	0
Distribution	48,443,837	4,028,000	29,201,483	6,412,543	0	8,801,811	0	0	0	0	0	0
General	(676,495)	47	(439,892)	106	0	(159,420)	(76,201)	1	(1,907)	(229)	0	0
Mining	0	0	0	0	0	0	0	0	0	0	0	0
Malin	(7,079,027)	0	0	0	0	0	0	0	0	0	0	0
Non Utility	0	0	0	0	0	0	0	0	0	0	0	(7,079,027)
Total PPL	118,666,296	6,873,334	71,273,398	17,407,736	0	26,954,357	3,238,631	1	(1,907)	(229)	0	(7,079,027)
Pre-Merger - UPL												
Prod / Hydro	94,606,418	0	0	0	0	0	74,013,357	14,894,565	5,041,265	667,231	0	0
Transmission	56,305,253	0	0	0	0	0	47,162,005	6,804,048	2,556,180	303,640	0	0
Distribution	54,470,543	(31)	(271)	(65)	0	(61)	44,233,251	7,469,918	2,760,800	0	0	0
General	(490,226)	2,206	(74,371)	6,723	0	(27,605)	200,177	(414,315)	(176,314)	(6,529)	0	0
Mining	0	0	0	0	0	0	0	0	0	0	0	0
Total UPL	204,891,988	2,175	(74,642)	6,660	0	(27,694)	165,599,190	28,541,216	9,880,911	964,342	0	0
Post-Merger (Vintage beginning 2006 and forward except for WCA which is 2007 and forward)												
Prod / Other Prod	344,285,146	6,656,785	104,673,578	27,496,548	0	43,723,372	135,595,291	18,799,578	6,204,125	1,211,869	0	0
Cholla Unit 4	(34,163,773)	(759,665)	(10,941,116)	(2,960,632)	0	(4,110,268)	(12,677,561)	(1,787,250)	(576,176)	(90,572)	0	(230,535)
Gadsby Unit 4, 5 & 6	(56,113)	(501)	(16,792)	0	0	(7,707)	(22,168)	(2,645)	(1,026)	(302)	0	(4,988)
Hydro-PPL	35,227,278	683,279	11,330,616	2,749,607	0	4,347,803	13,752,119	1,662,962	610,128	100,944	0	0
Hydro-UPL	8,495,856	197,566	2,737,177	771,628	0	1,013,330	3,187,993	416,724	138,679	21,566	0	0
Transmission	194,079,595	4,179,656	96,960,362	15,271,027	0	23,142,607	76,015,464	10,744,285	3,197,051	569,121	0	0
Distribution	353,113,222	15,096,582	106,098,112	20,918,665	0	24,220,866	162,725,525	18,590,696	4,463,566	0	0	0
General / Intangibles	138,644,689	3,396,727	44,696,951	12,147,764	0	16,238,968	51,643,317	7,616,213	2,693,991	204,084	0	0
Mining	15,283,499	203,213	5,030,769	924,686	0	2,436,031	5,609,694	669,420	347,035	56,624	0	0
WCA - CAEE 2007+	3,463,423	28,325	1,178,663	0	0	602,506	1,101,215	106,372	85,486	15,975	0	343,861
WCA - CAGE 2007+	32,776,816	657,573	9,250,210	22,100,383	0	4,227,343	13,876,332	1,386,020	600,331	129,113	0	2,645,894
WCA - CAGW 2007+	11,716,366	2,111,485	32,702,719	22,100,383	0	14,933,274	47,277,768	6,545,169	2,119,142	462,866	0	(16,536,460)
WCA - General 2007+	25,927,965	521,405	9,406,616	1,221,444	0	3,651,754	9,187,782	1,230,348	596,441	44,099	0	67,477
WCA - JBC 2007+	4,176,282	85,418	1,183,885	776,529	0	541,908	1,623,098	235,287	77,072	16,710	0	(663,625)
Non Utility	(635,260)	0	0	0	0	0	0	0	0	0	0	(635,260)
Total Post Merger	1,232,334,996	33,063,623	376,291,710	101,387,651	0	134,971,609	511,107,868	67,115,999	20,551,033	2,742,135	0	(14,896,842)
Total Deferred Taxes	1,555,893,270	39,939,332	447,490,466	118,602,049	0	161,898,102	679,945,689	95,657,216	30,430,037	3,706,248	0	(21,975,859)
Percentage of Total (DITBAL)	100.0000%	2.5670%	28.7610%	7.6356%	0.0000%	10.4065%	43.7013%	6.1461%	1.9558%	0.2382%	0.0000%	-1.4124%

OPRV-WY

Total Sales to Ultimate Customers
 Less: Uncollectibles (net)
 Total Interstate Revenues

Pacific Division	Utah Division	Combined Total
0	0	0
0	0	0
0	0	0
0.00000%	0.00000%	0.00000%

OPRV-ID

Total Sales to Ultimate Customers
 Less: Interstate Sales for Resale
 Montana Power
 Portland General Electric
 Puget Sound Power & Light
 Washington Water Power Co.
 Less: Uncollectibles (net)
 Total Interstate Revenues

Pacific Division	Utah Division	Combined Total
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0
0.00000%	0.00000%	0.00000%

BADDEBT

Account 904 Balance
 Bad Debts Expense Allocation Factor - BADDEBT

TOTAL	California	Oregon	Washington	Montana	Wyo-PP&L	Utah	Idaho-UP&L	Wyo-UP&L	FERC	OTHER	NUTIL
14,574,714	84,579	6,272,901	1,877,605	0	966,123	5,168,547	303,858	102	0	0	0
0.5764%	0.5764%	42.7463%	12.7948%	0.0000%	6.5836%	35.2276%	2.0706%	0.0007%	0.0000%	0.0000%	0.0000%

Customer Factors	Total	California	Oregon	Washington	Montana	Wyo-PP&L	Utah	Idaho-UP&L	Wyo-UP&L	FERC-UP&L OTHER	NON-UTILITY
Total Electric Customers	1,834,776	47,416	573,025	130,742	0	122,599	873,411	71,528	16,055	0	0
CN		2.5843%	31.2313%	7.1258%	0.0000%	6.6820%	47.6031%	3.8985%	0.8750%	0.0000%	0.0000%
Customer System factor - CN											
CNP											
Pacific Division Customers	873,782	47,416	573,025	130,742	0	122,599	0	0	0	0	0
Customer Service Pacific factor - CNP		5.43%	65.56%	14.96%	0.00%	14.03%	0.00%	0.00%	0.00%	0.00%	0.00%
Customer Service Pacific factor - CNP											
CSU											
Utah Division Customers	960,994	0	0	0	0	0	873,411	71,528	16,055	0	0
Customer Service Utah factor - CSU		0.00%	0.00%	0.00%	0.00%	0.00%	90.85%	7.44%	1.67%	0.00%	0.00%
Customer Service Utah factor - CSU											

CIAC	Customer Adv. Received	Factor %
Contributions in Aid of Construction		
Oregon	29.2	29.2367%
Washington - Other	6.8	6.7704%
Washington - SWIFT	-	0.0000%
Idaho - PPL	-	0.0000%
Idaho - UPL	4.7	4.6597%
Montana	-	0.0000%
Wyoming PPL	7.9	7.9489%
Wyoming UPL	1.5	1.4569%
California	3.6	3.6075%
Utah	46.3	46.3200%
Total	100	100.0000%

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

EXCTAX Excise Tax (Superfund)	State Specific										OTHER	NON-UTILITY
	California	Oregon	Washington	Montana	Wyo-PP&L	Utah	Idaho-UP&L	Wyo-UP&L	FERC			
TOTAL	9,131,309	(41,964,103)	(60,419,793)	0	147,272,679	422,492,737	65,957,522	27,472,140	3,640,473	35,898,708	15,800,508	
Total Taxable Income	625,282,181	0	0	0	0	0	0	0	0	0	0	
Less Other Electric Items:	419 OTH	0	0	0	0	0	0	0	0	0	0	
	432 OTH	0	0	0	0	0	0	0	0	0	0	
	40910 OTH	0	0	0	0	0	0	0	0	0	0	
	SCHMDT OTH	0	0	0	0	0	0	0	0	0	0	
	SCHMDT (Steam) OTH	0	0	0	0	0	0	0	0	0	0	
Total Taxable Income Excluding Other	625,282,181	0	0	0	147,272,679	422,492,737	65,957,522	27,472,140	3,640,473	35,898,708	15,800,508	
Excise Tax (Superfund) Factor - EXCTAX	100.0000%	1.4604%	-6.7112%	0.0000%	23.5530%	67.5683%	10.5484%	4.3936%	0.5822%	5.7412%	2.5269%	

Trojan Allocators	State Specific										OTHER	NON-UTILITY
	California	Oregon	Washington	Montana	Wyo-PP&L	Utah	Idaho-UP&L	Wyo-UP&L	FERC			
Pre-merger	16,918,976	0	0	0	0	0	0	0	0	0	0	
Dec 1991 Plant	17,094,202	0	0	0	0	0	0	0	0	0	0	
Dec 1992 Plant	17,006,589	777,821	3,638,792	0	0	0	0	0	0	0	0	
Average	(7,851,432)											
Dec 1991 Reserve	(8,434,930)											
Dec 1992 Reserve	(8,142,731)	(372,420)	(6,028,063)	(1,742,249)	0	0	0	0	0	0	0	
Average	4,284,960											
Post-merger	3,485,613	0	0	0	0	0	0	0	0	0	0	
Dec 1991 Plant	3,865,287	177,699	2,876,277	831,310	0	0	0	0	0	0	0	
Dec 1992 Plant	(129,394)											
Dec 1992 Reserve	(240,609)											
Average	(195,002)	(8,461)	(136,957)	(39,584)	0	0	0	0	0	0	0	
Net Plant	12,564,143	574,640	9,301,233	2,886,270	0	0	0	0	0	0	0	
Division Net Plant Nuclear Pacific	100.0000%	4.5736%	74.0300%	21.3964%	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%	
System Net Nuclear Plant	100.0000%	4.5736%	74.0300%	21.3964%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	

Account 182.22	State Specific										OTHER	NON-UTILITY
	California	Oregon	Washington	Montana	Wyo-PP&L	Utah	Idaho-UP&L	Wyo-UP&L	FERC			
Pre-merger	17,094,202	781,828	12,654,836	3,657,538	0	0	0	0	0	0	0	
(108) CAGW	(6,434,030)	(385,743)	(6,243,711)	(1,804,576)	0	0	0	0	0	0	0	
Post-merger	3,485,613	159,420	2,560,399	745,795	0	0	0	0	0	0	0	
(108) CAGW	(240,609)	(11,005)	(178,123)	(51,482)	0	0	0	0	0	0	0	
(107) CAGW	1,778,549	81,345	1,316,660	380,545	0	0	0	0	0	0	0	
(120) CAEW	92,402	1,461,164	422,193	0	0	0	0	0	0	0	0	
(228) CAGW	7,220,849	330,256	5,345,594	1,544,999	0	0	0	0	0	0	0	
(228) CAGW	1,472,376	67,341	1,090,000	315,035	0	0	0	0	0	0	0	
(228) SNNP	3,531,000	161,495	2,613,999	755,506	0	0	0	0	0	0	0	
(228) CAEW	1,743,025	81,517	1,289,047	372,461	0	0	0	0	0	0	0	
Total Acct 182.22	29,626,734	1,358,857	21,929,863	6,338,014	0	0	0	0	0	0	0	
Revised Study	112,680	83,417	24,109	0	0	0	0	0	0	0	0	
(228) CAEW	941,950	686,615	201,282	0	0	0	0	0	0	0	0	
December 1993 Adj.	1,094,630	49,206	780,052	225,991	0	0	0	0	0	0	0	
Adjusted Acct 182.22	30,681,364	1,408,064	22,709,895	6,563,405	0	0	0	0	0	0	0	
TROJAN Trojan Plant Allocator	100.0000%	4.5693%	74.0185%	21.3922%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	

Account 228.42

	TOTAL	California	Oregon	Washington	Montana	Wyo-PP&L	Utah	Idaho-UP&L	Wyo-UP&L	FERC	OTHER	NON-UTILITY
Plant - Preminger	7,220,849	330,256	5,345,594	1,544,999	0	0	0	0	0	0	0	0
- Postmerger	1,472,376	67,341	1,090,000	315,035	0	0	0	0	0	0	0	0
Storage Facility	1,743,025	81,517	1,289,047	372,461	0	0	0	0	0	0	0	0
CAEW	3,531,000	161,495	2,613,999	755,506	0	0	0	0	0	0	0	0
Transition Costs	13,967,250	640,610	10,338,639	2,988,001	0	0	0	0	0	0	0	0
Total Acct 228.42												
Transition Costs	112,880	5,154	83,417	24,109	0	0	0	0	0	0	0	0
Storage Facility	941,950	44,053	696,615	201,282	0	0	0	0	0	0	0	0
CAEW	1,094,630	49,206	780,032	225,391	0	0	0	0	0	0	0	0
Adjusted Acct 228.42												
	19,021,880	689,817	11,118,671	3,213,392	0	0	0	0	0	0	0	0
TROJAN	100.0000%	4.5921%	74.0165%	21.3914%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Trojan Decommissioning Allocator												

SCHMA

Amortization Expense :	TOTAL	California	Oregon	Washington	Montana	Wyo-PP&L	Utah	Idaho-UP&L	Wyo-UP&L	FERC	OTHER	NON-UTILITY
Amortization of Limited Term Plant	40,732,157	1,028,777	13,334,397	3,477,001	0	4,366,506	15,740,418	2,004,015	743,346	37,696	0	0
Amortization of Other Electric Plant	0	0	0	0	0	0	0	0	0	0	0	0
Amortization of Plant Acquisitions	5,479,353	0	0	0	0	1,084,389	3,670,326	504,272	212,885	7,480	0	0
Amort of Prop. Losses, Unrecovered Plant, etc.	10,931,454	263,579	4,193,056	955,746	0	0	0	0	0	0	5,519,073	0
Total Amortization Expense :	57,142,964	1,292,356	17,527,453	4,432,747	0	5,450,895	19,410,744	2,508,287	956,232	45,176	5,519,073	0
Schedule M Amortization Factor	100.0000%	2.2616%	30.6730%	7.7573%	0.0000%	9.5590%	33.9687%	4.3895%	1.6754%	0.0791%	9.6564%	0.0000%

SCHMD

Depreciation Expense :	TOTAL	California	Oregon	Washington	Montana	Wyo-PP&L	Utah	Idaho-UP&L	Wyo-UP&L	FERC	OTHER	NON-UTILITY
Steam	105,023,901	1,044,324	16,903,648	4,885,542	0	16,265,855	55,054,958	7,564,090	3,193,286	112,199	0	0
Nuclear	0	0	0	0	0	0	0	0	0	0	0	0
Hydro	14,977,901	483,250	7,983,847	2,307,515	0	829,871	2,808,861	385,914	162,919	5,724	0	0
Other	53,987,993	1,417,007	22,935,959	6,629,019	0	4,552,995	15,410,489	2,117,273	893,837	31,406	0	0
Transmission	59,235,127	951,762	15,402,114	4,450,077	0	7,471,035	25,064,059	3,446,405	1,453,901	55,774	0	0
Distribution	137,554,066	7,546,245	45,295,846	11,861,448	0	11,856,146	52,524,716	6,441,966	2,327,660	0	0	0
General	38,260,455	755,609	10,684,061	3,092,880	0	4,990,965	15,400,289	2,321,582	996,846	18,223	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 I Adjustment	0	0	0	0	0	0	0	0	0	0	0	0
Total Depreciation Expense :	408,039,444	12,208,196	119,205,475	32,926,482	0	45,906,866	166,263,381	22,277,250	9,028,468	223,326	0	0
Schedule M Depreciation Factor	100.0000%	2.9919%	29.2142%	8.0694%	0.0000%	11.2506%	40.7469%	5.4596%	2.2126%	0.0547%	0.0000%	0.0000%

TAXDEPR

Current Total M Difference	TOTAL	California	Oregon	Washington	Montana	Wyo-PP&L	Utah	Idaho-UP&L	Wyo-UP&L	FERC	OTHER	NON-UTILITY
	1,106,421,423	26,124,052	314,609,943	101,513,029	0	122,743,544	471,765,404	60,346,792	23,150,486	2,885,356	0	(16,715,183)
TAXDEPR Factor	100.0000%	2.3611%	28.4349%	9.1749%	0.0000%	11.0937%	42.6387%	5.4542%	2.0924%	0.2608%	0.0000%	-1.5107%

PacifiCorp
Results of Operations
December 2008

DEMAND

			METERED LOADS (CP)									
			Non-FERC						FERC			
Month	Day	Time	CA	OR	WA	E. WY	Total UT	ID	W. WY	UT	NET UT	Total
Jan-08	24	800	170	2,903	865	1,059	3,315	460	169	28	3,287	8,941
Feb-08	5	800	169	2,558	695	1,072	3,149	463	172	26	3,123	8,278
Mar-08	5	800	155	2,493	649	988	2,958	445	161	26	2,932	7,848
Apr-08	1	800	146	2,523	645	978	2,896	422	175	28	2,868	7,785
May-08	19	1600	158	2,166	634	925	3,856	497	191	35	3,820	8,427
Jun-08	30	1400	147	2,261	742	1,014	4,253	727	227	40	4,213	9,371
Jul-08	9	1700	171	2,522	728	998	4,189	682	210	43	4,145	9,501
Aug-08	14	1700	156	2,590	755	1,001	4,194	528	172	43	4,150	9,396
Sep-08	8	1600	135	2,207	602	936	3,577	463	162	36	3,540	8,081
Oct-08	1	1600	109	1,878	571	947	3,462	436	186	32	3,431	7,588
Nov-08	5	1800	138	2,202	623	1,017	3,243	425	193	28	3,215	7,839
Dec-08	15	1800	163	2,796	848	1,090	3,594	451	235	32	3,563	9,176
			1,816	29,098	8,356	12,024	42,686	5,998	2,253	396	42,289	102,231

- (less)

			Adjustments for Curtailments, Buy-Throughs and Load No Longer Served (Reductions to Load)									
			Non-FERC						FERC			
Month	Day	Time	CA	OR	WA	E. WY	UT	ID	W. WY	UT	NET UT	Total
Jan-08	24	800			(4)	-	-	-	-	-	-	(4)
Feb-08	5	800			(4)	-	-	-	-	-	-	(4)
Mar-08	5	800			(4)	-	-	-	-	-	-	(4)
Apr-08	1	800			(4)	-	-	-	-	-	-	(4)
May-08	19	1600			(2)	-	-	-	-	-	-	(2)
Jun-08	30	1400			(2)	-	(175)	-	-	-	-	(178)
Jul-08	9	1700			(2)	-	(152)	-	-	-	-	(154)
Aug-08	14	1700			(2)	-	(86)	-	-	-	-	(88)
Sep-08	8	1600			(2)	(89)	-	-	-	-	(89)	(91)
Oct-08	1	1600			(3)	-	-	-	-	-	-	(3)
Nov-08	5	1800			(4)	-	-	-	-	-	-	(4)
Dec-08	15	1800			(4)	(88)	-	-	-	-	(88)	(92)
			-	-	(38)	-	(177)	(413)	-	-	(177)	(628)

= equals

			COINCIDENTAL PEAK SERVED FROM COMPANY RESOURCES									
			Non-FERC						FERC			
Month	Day	Time	CA	OR	WA	E. WY	UT	ID	W. WY	UT	NET UT	Total
Jan-08	24	800	170	2,903	861	1,059	3,315	460	169	28	3,287	8,937
Feb-08	5	800	169	2,558	691	1,072	3,149	463	172	26	3,123	8,274
Mar-08	5	800	155	2,493	644	988	2,958	445	161	26	2,932	7,843
Apr-08	1	800	146	2,523	641	978	2,896	422	175	28	2,868	7,781
May-08	19	1600	158	2,166	632	925	3,856	497	191	35	3,820	8,424
Jun-08	30	1400	147	2,261	739	1,014	4,253	552	227	40	4,213	9,193
Jul-08	9	1700	171	2,522	726	998	4,189	530	210	43	4,145	9,347
Aug-08	14	1700	156	2,590	753	1,001	4,194	442	172	43	4,150	9,307
Sep-08	8	1600	135	2,207	600	936	3,487	463	162	36	3,451	7,990
Oct-08	1	1600	109	1,878	568	947	3,462	436	186	32	3,431	7,585
Nov-08	5	1800	138	2,202	619	1,017	3,243	425	193	28	3,215	7,836
Dec-08	15	1800	163	2,796	844	1,090	3,507	451	235	32	3,475	9,084
			1,816	29,098	8,318	12,024	42,509	5,585	2,253	396	42,113	101,603

+ plus

			Adjustments for Ancillary Services Contracts including Reserves (Additions to Load)									
			Non-FERC						FERC			
Month	Day	Time	CA	OR	WA	E. WY	UT	ID	W. WY	UT	NET UT	Total
Jan-08	24	800				-	-	-	-	-	-	-
Feb-08	5	800				-	-	-	-	-	-	-
Mar-08	5	800				-	-	-	-	-	-	-
Apr-08	1	800				-	-	-	-	-	-	-
May-08	19	1600				-	-	-	-	-	-	-
Jun-08	30	1400				-	-	-	-	-	-	-
Jul-08	9	1700				-	-	-	-	-	-	-
Aug-08	14	1700				-	-	37	-	-	-	37
Sep-08	8	1600				-	-	-	-	-	-	-
Oct-08	1	1600				-	-	-	-	-	-	-
Nov-08	5	1800				-	-	-	-	-	-	-
Dec-08	15	1800				-	-	-	-	-	-	-
			-	-	-	-	-	37	-	-	-	37

= equals

			LOADS FOR JURISDICTIONAL ALLOCATION (CP)									
			Non-FERC						FERC			
Month	Day	Time	CA	OR	WA	E. WY	UT	ID	W. WY	UT	NET UT	Total
Jan-08	24	800	170	2,903	861	1,059	3,315	460	169	28	3,287	8,937
Feb-08	5	800	169	2,558	691	1,072	3,149	463	172	26	3,123	8,274
Mar-08	5	800	155	2,493	644	988	2,958	445	161	26	2,932	7,843
Apr-08	1	800	146	2,523	641	978	2,896	422	175	28	2,868	7,781
May-08	19	1600	158	2,166	632	925	3,856	497	191	35	3,820	8,424
Jun-08	30	1400	147	2,261	739	1,014	4,253	552	227	40	4,213	9,193
Jul-08	9	1700	171	2,522	726	998	4,189	530	210	43	4,145	9,347
Aug-08	14	1700	156	2,590	753	1,001	4,194	479	172	43	4,150	9,344
Sep-08	8	1600	135	2,207	600	936	3,487	463	162	36	3,451	7,990
Oct-08	1	1600	109	1,878	568	947	3,462	436	186	32	3,431	7,585
Nov-08	5	1800	138	2,202	619	1,017	3,243	425	193	28	3,215	7,836
Dec-08	15	1800	163	2,796	844	1,090	3,507	451	235	32	3,475	9,084
			1,816	29,098	8,318	12,024	42,509	5,622	2,253	396	42,113	101,640

PacifiCorp
Results of Operations
December 2008

ENERGY

		METERED LOADS (MWH)									
		Non-FERC					FERC				
Year	Month	CA	OR	WA	E. WY	Total UT	ID	W. WY	UT	Net UT	Total
2008	Jan-08	90,456	1,565,128	463,038	741,814	2,192,944	316,241	115,333	18,175	2,174,769	5,484,953
2008	Feb-08	80,533	1,334,624	375,361	686,558	1,968,924	271,253	109,873	15,492	1,953,432	4,827,125
2008	Mar-08	81,309	1,354,987	374,506	698,937	1,910,643	274,007	119,841	16,105	1,894,538	4,814,230
2008	Apr-08	73,659	1,238,017	347,697	651,841	1,833,681	265,901	134,030	16,046	1,817,635	4,544,825
2008	May-08	86,753	1,204,665	335,425	648,279	1,880,243	302,991	142,055	15,425	1,864,818	4,600,411
2008	Jun-08	87,994	1,177,051	332,634	642,280	2,052,192	396,669	143,236	18,067	2,034,125	4,832,055
2008	Jul-08	93,404	1,322,620	387,466	691,411	2,444,458	497,879	151,077	21,945	2,422,512	5,588,315
2008	Aug-08	87,273	1,301,349	377,341	694,907	2,372,978	362,676	141,507	21,860	2,351,117	5,338,030
2008	Sep-08	72,647	1,205,649	355,297	627,427	1,935,470	282,385	133,563	16,585	1,918,886	4,612,438
2008	Oct-08	70,919	1,220,679	366,547	687,417	1,874,109	276,043	148,549	15,764	1,858,344	4,644,261
2008	Nov-08	72,870	1,230,623	375,175	678,012	1,920,419	251,394	143,134	14,565	1,905,854	4,671,627
2008	Dec-08	90,601	1,513,115	479,491	747,065	2,135,948	279,185	161,031	16,935	2,119,013	5,406,436
		988,418	15,668,507	4,569,977	8,195,948	24,522,007	3,776,624	1,643,227	206,965	24,315,042	59,364,708

- (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
2008	Jan-08			(3,125)		(7,625)	-	-	-	(7,625)	(10,751)
2008	Feb-08			(2,884)		-	-	-	-	-	(2,884)
2008	Mar-08			(3,089)		-	-	-	-	-	(3,089)
2008	Apr-08			(2,581)		-	-	-	-	-	(2,581)
2008	May-08			(1,933)		-	-	-	-	-	(1,933)
2008	Jun-08			(1,352)		(3,809)	-	-	-	(3,809)	(5,161)
2008	Jul-08			(1,675)		(8,032)	-	-	-	(8,032)	(9,706)
2008	Aug-08			(1,529)		(6,282)	-	-	-	(6,282)	(7,811)
2008	Sep-08			(1,661)		(5,215)	-	-	-	(5,215)	(6,877)
2008	Oct-08			(2,326)		-	-	-	-	-	(2,326)
2008	Nov-08			(2,599)		-	-	-	-	-	(2,599)
2008	Dec-08			(2,748)		(7,221)	-	-	-	(7,221)	(9,969)
				(27,502)		(38,184)				(38,184)	(65,687)

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		LOADS SERVED FROM COMPANY RESOURCES (NPC)									
		Non-FERC					FERC				
Year	Month	CA	OR	WA	E. WY	UT	ID	W. WY	UT	Net UT	Total
2008	Jan-08	90,456	1,565,128	459,913	741,814	2,185,318	316,241	115,333	18,175	2,167,143	5,474,203
2008	Feb-08	80,533	1,334,624	372,477	686,558	1,968,924	271,253	109,873	15,492	1,953,432	4,824,241
2008	Mar-08	81,309	1,354,987	371,417	698,937	1,910,643	274,007	119,841	16,105	1,894,538	4,811,141
2008	Apr-08	73,659	1,238,017	345,115	651,841	1,833,681	265,901	134,030	16,046	1,817,635	4,542,244
2008	May-08	86,753	1,204,665	333,492	648,279	1,880,243	302,991	142,055	15,425	1,864,818	4,598,478
2008	Jun-08	87,994	1,177,051	331,281	642,280	2,048,384	396,669	143,236	18,067	2,030,316	4,826,895
2008	Jul-08	93,404	1,322,620	385,791	691,411	2,436,426	497,879	151,077	21,945	2,414,481	5,578,608
2008	Aug-08	87,273	1,301,349	375,812	694,907	2,366,695	362,676	141,507	21,860	2,344,835	5,330,220
2008	Sep-08	72,647	1,205,649	353,635	627,427	1,930,255	282,385	133,563	16,585	1,913,670	4,605,561
2008	Oct-08	70,919	1,220,679	364,220	687,417	1,874,109	276,043	148,549	15,764	1,858,344	4,641,935
2008	Nov-08	72,870	1,230,623	372,576	678,012	1,920,419	251,394	143,134	14,565	1,905,854	4,669,029
2008	Dec-08	90,601	1,513,115	476,744	747,065	2,128,727	279,185	161,031	16,935	2,111,792	5,396,467
		988,418	15,668,507	4,542,474	8,195,948	24,483,823	3,776,624	1,643,227	206,965	24,276,858	59,299,021

+ plus

		Adjustments for Ancillary Services Contracts including Reserves (Additions to Load)									
		Non-FERC					FERC				
Year	Month	CA	OR	WA	E. WY	UT	ID	W. WY	UT	Net UT	Total
2008	Jan-08					687	538			687	1,225
2008	Feb-08					982	840			982	1,822
2008	Mar-08					751	762			751	1,514
2008	Apr-08					869	574			869	1,444
2008	May-08					1,099	426			1,099	1,525
2008	Jun-08					408	776			408	1,184
2008	Jul-08					482	3,827			482	4,309
2008	Aug-08					291	5,409			291	5,700
2008	Sep-08					310	1,702			310	2,012
2008	Oct-08					522	1,023			522	1,546
2008	Nov-08					127	7,419			127	7,546
2008	Dec-08					117	5,684			117	5,801
						6,647	28,981			6,647	35,628

= equals

		LOADS FOR JURISDICTIONAL ALLOCATION (MWH)									
		Non-FERC					FERC				
Year	Month	CA	OR	WA	E. WY	UT	ID	W. WY	UT	UT	Total
2008	Jan-08	90,456	1,565,128	459,913	741,814	2,186,005	316,779	115,333	18,175	2,167,830	5,475,428
2008	Feb-08	80,533	1,334,624	372,477	686,558	1,969,906	272,093	109,873	15,492	1,954,414	4,826,064
2008	Mar-08	81,309	1,354,987	371,417	698,937	1,911,394	274,770	119,841	16,105	1,895,289	4,812,654
2008	Apr-08	73,659	1,238,017	345,115	651,841	1,834,550	266,475	134,030	16,046	1,818,504	4,543,688
2008	May-08	86,753	1,204,665	333,492	648,279	1,881,342	303,418	142,055	15,425	1,865,917	4,600,003
2008	Jun-08	87,994	1,177,051	331,281	642,280	2,048,791	397,445	143,236	18,067	2,030,724	4,828,079
2008	Jul-08	93,404	1,322,620	385,791	691,411	2,436,908	501,705	151,077	21,945	2,414,963	5,582,917
2008	Aug-08	87,273	1,301,349	375,812	694,907	2,366,987	368,085	141,507	21,860	2,345,127	5,335,920
2008	Sep-08	72,647	1,205,649	353,635	627,427	1,930,565	284,088	133,563	16,585	1,913,980	4,607,574
2008	Oct-08	70,919	1,220,679	364,220	687,417	1,874,631	277,066	148,549	15,764	1,858,866	4,643,480
2008	Nov-08	72,870	1,230,623	372,576	678,012	1,920,545	258,814	143,134	14,565	1,905,981	4,676,575
2008	Dec-08	90,601	1,513,115	476,744	747,065	2,128,844	284,868	161,031	16,935	2,111,909	5,402,268
		988,418	15,668,507	4,542,474	8,195,948	24,490,470	3,805,605	1,643,227	206,965	24,283,504	59,334,649

JAM Dec 2008 Results
 CP ALLOCATION FACTOR

75.00% Demand Percentage
 25.00% Energy Percentage

MONTH	PACIFIC CALIFORNIA		OREGON		WASHINGTON		PACIFIC MONTANA		PACIFIC WYOMING		UTAH IDAHO		UTAH WYOMING		UTAH FERC	
	CALIFORNIA	PACIFIC CALIFORNIA	OREGON	PACIFIC OREGON	WASHINGTON	PACIFIC WASHINGTON	MONTANA	PACIFIC MONTANA	WYOMING	PACIFIC WYOMING	IDAHO	UTAH IDAHO	WYOMING	UTAH WYOMING	FERC	UTAH FERC
Jan-08	1750	1750	2,952.7	2,952.7	845.5	845.5	0.0	0.0	1,075.0	1,075.0	3,281.1	3,281.1	168.0	168.0	27.8	27.8
Feb-08	168.3	168.3	2,597.1	2,597.1	719.2	719.2	0.0	0.0	1,090.7	1,090.7	3,159.9	3,159.9	174.2	174.2	25.7	25.7
Mar-08	146.3	146.3	2,379.5	2,379.5	649.5	649.5	0.0	0.0	987.7	987.7	2,901.7	2,901.7	161.8	161.8	25.7	25.7
Apr-08	146.6	146.6	2,415.7	2,415.7	590.3	590.3	0.0	0.0	959.2	959.2	2,847.6	2,847.6	174.1	174.1	27.8	27.8
May-08	142.4	142.4	2,020.6	2,020.6	623.8	623.8	0.0	0.0	961.6	961.6	3,671.6	3,671.6	192.7	192.7	35.4	35.4
Jun-08	147.0	147.0	2,337.7	2,337.7	680.0	680.0	0.0	0.0	994.7	994.7	3,982.3	3,982.3	228.1	228.1	39.8	39.8
Jul-08	171.5	171.5	2,615.1	2,615.1	742.1	742.1	0.0	0.0	978.5	978.5	3,943.1	3,943.1	211.0	211.0	43.3	43.3
Aug-08	156.9	156.9	2,536.3	2,536.3	768.4	768.4	0.0	0.0	1,016.6	1,016.6	4,051.4	4,051.4	173.3	173.3	43.5	43.5
Sep-08	133.8	133.8	2,221.7	2,221.7	602.5	602.5	0.0	0.0	929.1	929.1	3,500.3	3,500.3	163.1	163.1	36.3	36.3
Oct-08	104.4	104.4	1,920.6	1,920.6	565.9	565.9	0.0	0.0	954.8	954.8	3,001.8	3,001.8	186.4	186.4	31.6	31.6
Nov-08	138.6	138.6	2,140.8	2,140.8	616.5	616.5	0.0	0.0	995.1	995.1	3,242.4	3,242.4	193.4	193.4	27.7	27.7
Dec-08	163.2	163.2	2,821.4	2,821.4	839.4	839.4	0.0	0.0	1,088.3	1,088.3	3,464.5	3,464.5	229.7	229.7	31.8	31.8
Load Curtailment	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Total	1,793.9	1,793.9	28,959.2	28,959.2	8,243.0	8,243.0	0.0	0.0	12,031.3	12,031.3	41,047.6	41,047.6	2,255.8	2,255.8	396.4	396.4
Juris % by Division	3.5155%	3.5155%	56.7523%	56.7523%	16.1541%	16.1541%	0.0000%	0.0000%	23.5781%	23.5781%	83.2412%	83.2412%	11.3804%	11.3804%	0.8038%	0.8038%
Total Hydro Adjustment	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Off-System Sales	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Subtotal	1,793.9	1,793.9	28,959.2	28,959.2	8,243.0	8,243.0	0.0	0.0	12,031.3	12,031.3	41,047.6	41,047.6	2,255.8	2,255.8	396.4	396.4
System Capacity Factor	1.7878%	1.7878%	28.8614%	28.8614%	8.2152%	8.2152%	0.0000%	0.0000%	11.9907%	11.9907%	40.9089%	40.9089%	5.5929%	5.5929%	0.3950%	0.3950%

ENERGY ALLOCATION NOTE

MONTH	PACIFIC CALIFORNIA		OREGON		WASHINGTON		PACIFIC MONTANA		PACIFIC WYOMING		UTAH IDAHO		UTAH WYOMING		UTAH FERC	
	CALIFORNIA	PACIFIC CALIFORNIA	OREGON	PACIFIC OREGON	WASHINGTON	PACIFIC WASHINGTON	MONTANA	PACIFIC MONTANA	WYOMING	PACIFIC WYOMING	IDAHO	UTAH IDAHO	WYOMING	UTAH WYOMING	FERC	UTAH FERC
Jan-08	86,476	86,476	1,492,890	1,492,890	431,956	431,956	0	0	735,675	735,675	2,122,058	2,122,058	114,330	114,330	18,175	18,175
Feb-08	79,475	79,475	1,329,212	1,329,212	385,400	385,400	0	0	686,916	686,916	1,945,672	1,945,672	109,857	109,857	15,492	15,492
Mar-08	78,276	78,276	1,299,907	1,299,907	362,511	362,511	0	0	694,174	694,174	1,875,748	1,875,748	119,111	119,111	16,105	16,105
Apr-08	71,809	71,809	1,189,818	1,189,818	332,153	332,153	0	0	647,876	647,876	1,802,738	1,802,738	133,289	133,289	16,046	16,046
May-08	86,511	86,511	1,191,056	1,191,056	325,534	325,534	0	0	647,589	647,589	1,900,033	1,900,033	141,595	141,595	15,425	15,425
Jun-08	88,075	88,075	1,173,439	1,173,439	328,907	328,907	0	0	647,388	647,388	1,997,238	1,997,238	143,247	143,247	18,067	18,067
Jul-08	93,102	93,102	1,328,000	1,328,000	382,246	382,246	0	0	689,996	689,996	2,343,501	2,343,501	151,033	151,033	21,945	21,945
Aug-08	86,939	86,939	1,296,713	1,296,713	379,747	379,747	0	0	696,287	696,287	2,315,721	2,315,721	141,552	141,552	21,860	21,860
Sep-08	72,048	72,048	1,205,274	1,205,274	358,610	358,610	0	0	632,150	632,150	1,944,906	1,944,906	133,649	133,649	16,585	16,585
Oct-08	71,273	71,273	1,216,702	1,216,702	365,124	365,124	0	0	686,753	686,753	1,854,230	1,854,230	148,345	148,345	15,764	15,764
Nov-08	72,234	72,234	1,224,593	1,224,593	366,310	366,310	0	0	678,277	678,277	1,906,975	1,906,975	143,183	143,183	14,565	14,565
Dec-08	84,023	84,023	1,394,971	1,394,971	414,630	414,630	0	0	735,094	735,094	2,087,288	2,087,288	158,938	158,938	16,935	16,935
Load Curtailment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	970,241	970,241	15,342,576	15,342,576	4,433,127	4,433,127	0	0	8,178,175	8,178,175	24,097,106	24,097,106	1,638,129	1,638,129	206,965	206,965
Juris % by Division	3.3544%	3.3544%	53.0442%	53.0442%	15.3267%	15.3267%	0.0000%	0.0000%	28.2746%	28.2746%	81.0679%	81.0679%	12.7248%	12.7248%	0.6963%	0.6963%

JAM Dec 2008 Results
THIS SECTION OF THE FACTOR INPUT DEALS WITH THE DEMAND FACTOR

Jurisdictional Contribution to Firm System Retail Coincidental Peaks.

MONTH	Pac CAL	Pac ORE	Pac WASH	Pac MON	Pac WYO	Utah UTAH	Utah IDAHO	Utah WYO	Utah FERC	MT Border Loads	Pacific Division	Utah Division	Utah Juris Input	FERC Juris Input
Jan-08	170.4	2,902.8	861.1	1,059.3	3,287.1	468.6	169.2	27.8	4,993.5	3,943.7	3,148.7	3,148.7	27.8	
Feb-08	168.9	2,558.4	891.1	1,072.1	3,123.0	463.1	172.1	25.7	4,490.5	3,783.9	2,968.1	2,968.1	25.7	
Mar-08	154.5	2,493.0	644.3	987.6	2,932.4	445.1	160.9	25.7	4,279.4	3,564.0	2,896.3	2,896.3	25.7	
Apr-08	145.9	2,522.9	640.7	977.7	2,868.5	422.5	174.7	27.8	4,287.2	3,493.5	3,855.9	3,855.9	27.8	
May-08	157.5	2,166.0	631.7	925.2	3,820.5	496.8	191.4	35.4	3,880.3	4,544.1	4,253.1	4,253.1	35.4	
Jun-08	147.0	2,261.0	739.1	1,014.0	4,213.3	552.1	226.8	39.8	4,161.0	5,032.1	4,188.8	4,188.8	39.8	
Jul-08	171.5	2,522.3	725.4	998.0	4,145.4	528.7	210.3	43.3	4,418.2	4,928.8	4,193.9	4,193.9	43.3	
Aug-08	156.4	2,569.6	753.2	1,001.1	4,150.4	478.5	171.5	43.5	4,500.3	4,843.9	3,467.4	3,467.4	43.5	
Sep-08	134.9	2,207.2	598.9	835.5	3,451.2	462.8	162.3	36.3	3,877.5	4,112.6	3,462.4	3,462.4	36.3	
Oct-08	108.8	1,877.6	567.6	947.0	3,430.8	435.9	185.7	31.6	3,501.0	4,083.9	3,424.8	3,424.8	31.6	
Nov-08	137.7	2,201.5	619.0	1,016.9	3,215.1	424.5	193.3	27.7	3,975.2	3,660.6	3,242.8	3,242.8	27.7	
Dec-08	162.7	2,795.5	843.8	1,088.7	3,474.8	459.9	235.0	31.8	4,891.7	4,192.5	3,508.6	3,508.6	31.8	
Total Coln. Peak	1,816.2	29,097.8	8,317.9	0.0	12,024.0	5,621.6	2,253.1	396.4	51,255.9	50,383.6	42,508.9	42,508.9	396.4	
Load Curtailment	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	

Coincidental System Peaks Temperature Adjustment

MONTH	Pac CAL	Pac ORE	Pac WASH	Pac MON	Pac WYO	Utah UTAH	Utah IDA	Utah WYO	Utah FERC	INDEGO	Pacific Division	Utah Division	Utah Juris Input	FERC Juris Input
Jan-08	4.6	49.9	(15.6)	15.8	(6.0)	(2.1)	(1.2)	0.0	54.7	(9.4)	(6.0)	(6.0)	0.0	
Feb-08	(0.6)	38.7	28.1	18.6	36.9	2.0	2.1	0.0	84.7	41.0	36.9	36.9	0.0	
Mar-08	(6.2)	(113.5)	5.2	0.1	(30.8)	(7.2)	0.9	0.0	(116.4)	(37.0)	(30.8)	(30.8)	0.0	
Apr-08	0.7	(107.3)	(60.4)	(18.5)	(20.9)	(0.2)	(0.6)	0.0	(175.5)	(21.7)	(20.9)	(20.9)	0.0	
May-08	(15.1)	(145.4)	(7.9)	36.4	(148.9)	(10.0)	1.3	0.0	(131.9)	(157.6)	(148.9)	(148.9)	0.0	
Jun-08	0.0	76.7	(69.1)	(19.2)	(231.0)	(6.2)	1.2	0.0	(1.6)	(236.0)	(231.0)	(231.0)	0.0	
Jul-08	(0.0)	92.8	15.6	(19.5)	(202.4)	(15.6)	0.7	0.0	89.0	(217.3)	(202.4)	(202.4)	0.0	
Aug-08	0.5	(63.3)	15.2	15.5	(99.0)	(7.9)	1.8	0.0	(22.0)	(105.1)	(99.0)	(99.0)	0.0	
Sep-08	(1.1)	14.5	2.6	(6.5)	49.1	15.3	0.7	0.0	9.6	65.1	49.1	49.1	0.0	
Oct-08	(4.5)	43.0	(1.7)	7.8	(429.0)	28.6	0.8	0.0	44.7	(399.7)	(429.0)	(429.0)	0.0	
Nov-08	0.8	(60.8)	(2.5)	(21.8)	27.3	(6.3)	0.1	0.0	(84.3)	21.1	27.3	27.3	0.0	
Dec-08	0.5	25.9	(4.4)	(1.4)	(10.3)	(0.0)	(5.3)	0.0	20.6	(15.6)	(10.3)	(10.3)	0.0	
Total Adj.	(22.3)	(138.6)	(74.9)	7.3	(1,065.0)	(9.7)	2.6	0.0	(228.5)	(1,072.1)	(1,065.0)	(1,065.0)	0.0	
Net Coln. Peak	1,793.9	28,959.2	8,243.0	0.0	12,031.3	5,611.9	2,255.8	396.4						

Input Range for Expected Owned Hydro Peak at time of system peak

Input Range for Firm Off-system sales for resale peak at system peak

MONTH	Pacific		Utah		MONTH	Pacific		Utah		Rollover-In		Hydro Data Input		Firm Off-system Data	
	Pacific	Utah	Pacific	Utah		Pacific	Utah	Pacific	Utah	Pacific	Utah	Pacific	Utah	Pacific	Utah
Jul-07	0	0	0	0	Jul-07	0	0	0	0	0	0	0	0	0	0
Aug-07	0	0	0	0	Aug-07	0	0	0	0	0	0	0	0	0	0
Sep-07	0	0	0	0	Sep-07	0	0	0	0	0	0	0	0	0	0
Oct-07	0	0	0	0	Oct-07	0	0	0	0	0	0	0	0	0	0
Nov-07	0	0	0	0	Nov-07	0	0	0	0	0	0	0	0	0	0
Dec-07	0	0	0	0	Dec-07	0	0	0	0	0	0	0	0	0	0
Jan-08	0	0	0	0	Jan-08	0	0	0	0	0	0	0	0	0	0
Feb-08	0	0	0	0	Feb-08	0	0	0	0	0	0	0	0	0	0
Mar-08	0	0	0	0	Mar-08	0	0	0	0	0	0	0	0	0	0
Apr-08	0	0	0	0	Apr-08	0	0	0	0	0	0	0	0	0	0
May-08	0	0	0	0	May-08	0	0	0	0	0	0	0	0	0	0
Jun-08	0	0	0	0	Jun-08	0	0	0	0	0	0	0	0	0	0
Total Pk	0.0	0.0	0.0	0.0	Total Pk	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

JAM Dec 2008 Results

THIS SECTION OF THE FACTOR INPUT DEALS WITH THE DEMAND OF THE COMBUSTION TURBINES

MONTH	MWH	Proportion	CALIFORNIA		PACIFIC OREGON/WASHINGTON		PACIFIC MONTANA		PACIFIC WYOMING		UTAH IDAHO		UTAH WYOMING		UTAH FERROVIA	
			CA	OR	WA	MT	WY	UT	ID	UT	WY	UT	FER			
Jan-08	-	0.00%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Feb-08	-	0.00%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Mar-08	-	0.00%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Apr-08	-	0.00%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
May-08	-	0.00%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Jun-08	-	0.00%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Jul-08	-	0.00%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Aug-08	-	0.00%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Sep-08	-	0.00%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Oct-08	-	0.00%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Nov-08	-	0.00%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Dec-08	-	0.00%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Total Pk	-	0.00%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
SSCCT Factor	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
SSGCT Factor	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

December 08
THIS SECTION OF THE FACTOR INPUT DEALS WITH THE DEMAND OF CHOLLA IVAPS

MONTH	MWH		Total	Proportion	PACIFIC CALIFORNIA		PACIFIC OREGON/WASHINGTON		PACIFIC MONTANA		PACIFIC WYOMING		UTAH		UTAH		UTAH		
	Cholla IV	APS			CALIFORNIA	OREGON/WASHINGTON	MONTANA	WYOMING	UTAH	UTAH	IDAHO	WYOMING	UTAH	UTAH	UTAH	UTAH	UTAH	UTAH	UTAH	UTAH
Jan-08	-	-	-	0.00%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Feb-08	-	-	-	0.00%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Mar-08	-	-	-	0.00%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Apr-08	-	-	-	0.00%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
May-08	-	-	-	0.00%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Jun-08	-	-	-	0.00%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Jul-08	-	-	-	0.00%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Aug-08	-	-	-	0.00%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Sep-08	-	-	-	0.00%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Oct-08	-	-	-	0.00%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Nov-08	-	-	-	0.00%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Dec-08	-	-	-	0.00%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	-	-	-	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
SSCCH Factor					0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
SSGCH Factor					0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

December 08
THIS SECTION OF THE FACTOR INPUT DEALS WITH THE DEMAND OF SEASONAL PURCHASE CONTRACTS

MONTH	Total		Proportion	PACIFIC CALIFORNIA		PACIFIC OREGON/WASHINGTON		PACIFIC MONTANA		PACIFIC WYOMING		UTAH		UTAH		UTAH		UTAH	
				CALIFORNIA	OREGON/WASHINGTON	MONTANA	WYOMING	UTAH	UTAH	IDAHO	WYOMING	UTAH	UTAH	UTAH	UTAH	UTAH	UTAH	UTAH	UTAH
Jan-08	-	-	0%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Feb-08	-	-	0%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Mar-08	-	-	0%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Apr-08	-	-	0%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
May-08	-	-	0%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Jun-08	-	-	0%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Jul-08	-	-	0%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Aug-08	-	-	0%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Sep-08	-	-	0%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Oct-08	-	-	0%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Nov-08	-	-	0%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Dec-08	-	-	0%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	-	-	0%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	-	-	0%																
SSCC Factor				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
SSGC Factor				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

December 08

THIS SECTION OF THE FACTOR INPUT DEALS WITH THE MID COLUMBIA CONTRACTS

Contract	Pac CAL	Pac ORE	Pac WASH	Pac MON	Pac WYO	Utah UTAH	Utah IDAHO	Utah WYO	FERC-UP&L	OTHER
Wells	-	-	-	-	-	-	-	-	-	-
Rocky Reach	-	-	-	-	-	-	-	-	-	-
Wanapum	-	-	-	-	-	-	-	-	-	-
Meaningful Priority	-	-	-	-	-	-	-	-	-	-
Displacement	-	-	-	-	-	-	-	-	-	-
Surplus	-	-	-	-	-	-	-	-	-	-
0	-	-	-	-	-	-	-	-	-	-
Total	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
MC Factor	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%

JAM Dec 2008 Results
THIS SECTION OF THE FACTOR INPUT DEALS WITH THE ENERGY FACTORS

Jurisdictional Contribution to Firm System Retail Peak, (input level).

MONTH	Pac CAL	Pac ORE	Pac WASH	Pac MON	Pac WYO	Utah UTAH	Utah IDA	Utah WYO	Utah FERC	MT Border Loads	Pacific Division	Utah Division	Utah Juris Input	FERC Juris Input
Jan-08	90,456	1,565,128	459,913		741,814	2,167,830	316,779	115,333	18,175	0	2,857,311	2,618,117	2,186,005	18,175
Feb-08	80,533	1,334,624	372,477		686,558	1,954,414	272,093	109,873	15,482	0	2,474,192	2,351,872	1,969,906	15,482
Mar-08	81,309	1,354,987	371,417		698,937	1,895,289	274,770	119,841	16,105	0	2,506,650	2,306,004	1,911,394	16,105
Apr-08	73,659	1,238,017	345,115		651,841	1,818,504	266,475	134,030	16,046	0	2,308,632	2,235,055	1,834,550	16,046
May-08	86,753	1,204,665	333,492		646,279	1,865,917	303,418	142,055	15,425	0	2,273,189	2,326,814	1,881,342	15,425
Jun-08	87,994	1,177,051	331,281		642,280	2,030,724	397,445	143,236	18,067	0	2,238,606	2,569,472	2,048,791	18,067
Jul-08	93,404	1,322,620	385,791		691,411	2,414,963	501,705	151,077	21,945	0	2,493,227	3,089,690	2,436,908	21,945
Aug-08	87,273	1,301,349	375,912		694,907	2,345,127	368,085	141,507	21,860	0	2,459,341	2,876,579	2,366,987	21,860
Sep-08	72,647	1,205,649	353,635		627,427	1,913,980	284,088	133,563	16,585	0	2,259,358	2,348,216	1,930,565	16,585
Oct-08	70,919	1,220,679	364,220		687,417	1,856,866	277,066	148,549	15,764	0	2,345,235	2,300,246	1,874,631	15,764
Nov-08	72,870	1,230,623	372,576		678,012	1,905,981	258,814	143,134	14,565	0	2,354,082	2,322,493	1,920,545	14,565
Dec-08	90,601	1,513,115	476,744		747,065	2,111,909	284,868	161,031	16,935	0	2,827,525	2,574,743	2,128,844	16,935
Total Input	988,418	15,688,507	4,542,474	0	8,195,948	24,283,504	3,805,605	1,643,227	206,965	0	29,395,347	29,939,302	24,490,470	206,965

Load Curtailment

	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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Temperature Adjustment

MONTH	Pac CAL	Pac ORE	Pac WASH	Pac MON	Pac WYO	Utah UTAH	Utah IDA	Utah WYO	Utah FERC	MT Border Loads	Pacific Division	Utah Division	Utah Juris Input	FERC Juris Input
Jan-08	(3,980)	(72,238)	(27,957)		(6,140)	(45,772)	(5,694)	(1,002)	0	0	(110,314)	(52,458)	(45,772)	0
Feb-08	(1,057)	(5,412)	12,923		388	(7,742)	(2,615)	(15)	0	0	6,812	(10,372)	(7,742)	0
Mar-08	(3,033)	(55,080)	(8,906)		(4,763)	(19,541)	(5,336)	(730)	0	0	(71,782)	(25,607)	(19,541)	0
Apr-08	(1,850)	(48,199)	(12,962)		(3,965)	(15,766)	(2,006)	(741)	0	0	(66,976)	(18,514)	(15,766)	0
May-08	(243)	(13,608)	(7,956)		(690)	34,116	5,501	(458)	0	0	(22,489)	39,157	34,116	0
Jun-08	82	(3,612)	(2,374)		5,108	(33,486)	(449)	10	0	0	(797)	(33,925)	(33,486)	0
Jul-08	(302)	5,379	(3,545)		(1,415)	(71,462)	(15,000)	(44)	0	0	117	(86,506)	(71,462)	0
Aug-08	(334)	(4,656)	3,935		1,380	(29,405)	(7,337)	45	0	0	345	(36,697)	(29,405)	0
Sep-08	(599)	(375)	4,974		4,723	30,926	9,330	85	0	0	8,724	40,341	30,926	0
Oct-08	354	(3,977)	904		(664)	(4,637)	2,611	(203)	0	0	(3,383)	(2,230)	(4,637)	0
Nov-08	(637)	(6,030)	(6,266)		(11,972)	(24,622)	(3,046)	830	0	0	(12,667)	1,873	994	0
Dec-08	(6,578)	(118,144)	(62,114)		(11,972)	(24,622)	(3,046)	(2,093)	0	0	(198,807)	(29,760)	(24,622)	0
Total Adj.	(18,177)	(325,931)	(109,347)	0	(17,773)	(186,398)	(23,201)	(5,098)	0	0	(471,228)	(214,697)	(186,398)	0
Net Energy	970,241	15,342,576	4,433,127	0	8,178,175	24,097,106	3,782,404	1,638,129	206,965	0	28,924,119	29,724,605	24,304,072	206,965

Input Range for Expected Owned
Hydro Peak at time of system peak

Input Range for Firm Off-system
sales for resale peak at system
peak

MONTH	Utah		MONTH	Pacific		Utah	Rollover Data Input		Firm Off-system Data			Days in Months
	Pacific	Utah		Pacific	Utah		Pacific	Utah	Pacific	Utah	Act		100% LF
Jan-08	0	0	1-Jan	0	0	0	0	0	0	0	0	31
Feb-08	0	0	1-Feb	0	0	0	0	0	0	0	0	28
Mar-08	0	0	1-Mar	0	0	0	0	0	0	0	0	31
Apr-08	0	0	1-Apr	0	0	0	0	0	0	0	0	30
May-08	0	0	1-May	0	0	0	0	0	0	0	0	31
Jun-08	0	0	1-Jun	0	0	0	0	0	0	0	0	30
Jul-08	0	0	1-Jul	0	0	0	0	0	0	0	0	31
Aug-08	0	0	1-Aug	0	0	0	0	0	0	0	0	31
Sep-08	0	0	1-Sep	0	0	0	0	0	0	0	0	30
Oct-08	0	0	1-Oct	0	0	0	0	0	0	0	0	31
Nov-08	0	0	1-Nov	0	0	0	0	0	0	0	0	30
Dec-08	0	0	1-Dec	0	0	0	0	0	0	0	0	31
Total Pk	0	0	Total Pk	0	0	0	0	0	0	0	0	0

December 08

THIS SECTION OF THE FACTOR INPUT DEALS WITH THE ENERGY OF THE COMBUSTION TURBINES

MONTH	Total	Proportion	CALIFORNIA		PACIFIC OREGON/WASHINGTON		PACIFIC MONTANA		PACIFIC WYOMING		UTAH IDAHO		UTAH WYOMING		UTAH FERC	
Jan-08	-	0.00%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Feb-08	-	0.00%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Mar-08	-	0.00%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Apr-08	-	0.00%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
May-08	-	0.00%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Jun-08	-	0.00%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Jul-08	-	0.00%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Aug-08	-	0.00%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sep-08	-	0.00%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Oct-08	-	0.00%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Nov-08	-	0.00%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dec-08	-	0.00%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	-	0.00%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SSECT Factor	-	0.00%	-	-	-	-	-	-	-	-	-	-	-	-	-	-

December 08
 THIS SECTION OF THE FACTOR INPUT DEALS WITH THE DEMAND OF CHOLLA IVIAPS

MONTH	MWH		Total	Proportion	PACIFIC CALIFORNIA		PACIFIC OREGON		PACIFIC WASHINGTON		PACIFIC MONTANA		PACIFIC WYOMING		UTAH	UTAH	UTAH	UTAH	
	Cholla IV	APS			CALIFORNIA	OREGON	WASHINGTON	MONTANA	WYOMING	IDAHO	WYOMING	UTAH	UTAH	IDAHO	WYOMING	UTAH	UTAH	UTAH	UTAH	FERC
Jan-08	-	-	-	0.00%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Feb-08	-	-	-	0.00%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Mar-08	-	-	-	0.00%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Apr-08	-	-	-	0.00%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
May-08	-	-	-	0.00%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Jun-08	-	-	-	0.00%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Jul-08	-	-	-	0.00%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Aug-08	-	-	-	0.00%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sep-08	-	-	-	0.00%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Oct-08	-	-	-	0.00%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Nov-08	-	-	-	0.00%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dec-08	-	-	-	0.00%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SSECH Factor	-	-	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

December 08
 THIS SECTION OF THE FACTOR INPUT DEALS WITH THE DEMAND OF SEASONAL PURCHASE CONTRACTS

MONTH	MWH		Total	Proportion	PACIFIC CALIFORNIA		PACIFIC OREGON		PACIFIC WASHINGTON		PACIFIC MONTANA		PACIFIC WYOMING		UTAH	UTAH	UTAH	UTAH	
	Cholla IV	APS			CALIFORNIA	OREGON	WASHINGTON	MONTANA	WYOMING	IDAHO	WYOMING	UTAH	UTAH	IDAHO	WYOMING	UTAH	UTAH	UTAH	UTAH	FERC
Jan-08	-	-	-	0%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Feb-08	-	-	-	0%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Mar-08	-	-	-	0%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Apr-08	-	-	-	0%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
May-08	-	-	-	0%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Jun-08	-	-	-	0%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Jul-08	-	-	-	0%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Aug-08	-	-	-	0%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Sep-08	-	-	-	0%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Oct-08	-	-	-	0%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Nov-08	-	-	-	0%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Dec-08	-	-	-	0%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
SSEC Factor	-	-	-	0%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

PacifiCorp
CONTROL AREA COINCIDENTAL PEAKS

WCA CP Hours

Month	Day	Time
Jan-08	22	800
Feb-08	14	800
Mar-08	31	800
Apr-08	1	800
May-08	16	1700
Jun-08	30	1700
Jul-08	9	1700
Aug-08	15	1700
Sep-08	16	1700
Oct-08	22	800
Nov-08	24	800
Dec-08	16	800

METERED LOADS (CP)											
Non-FERC								FERC		NET UT	Total
CA	OR	WA	E. WY	Total UT	ID	W. WY	UT	UT	NET UT	Total	
175	2,922	856	1,061	3,521	457	166	28	28	3,493	9,157	
160	2,582	692	1,065	3,365	464	178	26	26	3,340	8,506	
155	2,526	652	1,024	3,077	431	167	26	26	3,051	8,032	
146	2,523	645	958	2,929	407	203	28	28	2,902	7,811	
143	2,232	612	925	3,856	497	191	35	35	3,820	8,456	
153	2,316	766	1,014	4,253	727	227	40	40	4,213	9,457	
171	2,522	728	1,023	4,326	718	230	43	43	4,283	9,719	
154	2,583	784	1,008	4,523	622	184	43	43	4,479	9,857	
122	2,261	648	952	3,600	412	189	36	36	3,563	8,184	
131	2,211	642	947	3,462	436	186	32	32	3,431	8,014	
141	2,256	702	1,017	3,243	425	193	28	28	3,215	7,976	
165	2,910	923	1,090	3,594	451	235	32	32	3,563	9,368	
1,817	29,844	8,649	12,084	43,749	6,046	2,349	396	396	43,352	104,537	

- (less)

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

Month	Day	Time
Jan-08	22	800
Feb-08	14	800
Mar-08	31	800
Apr-08	1	800
May-08	16	1700
Jun-08	30	1700
Jul-08	9	1700
Aug-08	15	1700
Sep-08	16	1700
Oct-08	22	800
Nov-08	24	800
Dec-08	16	800

Adjustments for Curtailments, Buy-Throughs and Load No Longer Served (Reductions to Load)											
Non-FERC								FERC		NET UT	Total
CA	OR	WA	E. WY	UT	ID	W. WY	UT	UT	NET UT	Total	
		(4)	-	-	-	-	-	-	-	(4)	
		(4)	-	-	-	-	-	-	-	(4)	
		(4)	-	-	-	-	-	-	-	(4)	
		(4)	-	-	-	-	-	-	-	(4)	
		(2)	-	-	-	-	-	-	-	(2)	
		(2)	-	-	(175)	-	-	-	-	(178)	
		(2)	-	-	(152)	-	-	-	-	(154)	
		(2)	-	-	(86)	-	-	-	-	(88)	
		(2)	-	(89)	-	-	-	(89)	-	(91)	
		(3)	-	-	-	-	-	-	-	(3)	
		(4)	-	-	-	-	-	-	-	(4)	
		(4)	-	(88)	-	-	-	(88)	-	(92)	
-	-	(38)	-	(177)	(413)	-	-	-	(177)	(628)	

= equals

COINCIDENTAL PEAK SERVED FROM COMPANY RESOURCES

Month	Day	Time
Jan-08	22	800
Feb-08	14	800
Mar-08	31	800
Apr-08	1	800
May-08	16	1700
Jun-08	30	1700
Jul-08	9	1700
Aug-08	15	1700
Sep-08	16	1700
Oct-08	22	800
Nov-08	24	800
Dec-08	16	800

COINCIDENTAL PEAK SERVED FROM COMPANY RESOURCES											
Non-FERC								FERC		NET UT	Total
CA	OR	WA	E. WY	UT	ID	W. WY	UT	UT	NET UT	Total	
175	2,922	851	1,061	3,521	457	166	28	28	3,493	9,153	
160	2,582	688	1,065	3,365	464	178	26	26	3,340	8,502	
155	2,526	648	1,024	3,077	431	167	26	26	3,051	8,027	
146	2,523	641	958	2,929	407	203	28	28	2,902	7,807	
143	2,232	609	925	3,856	497	191	35	35	3,820	8,454	
153	2,316	764	1,014	4,253	552	227	40	40	4,213	9,279	
171	2,522	726	1,023	4,326	566	230	43	43	4,283	9,565	
154	2,583	782	1,008	4,523	535	184	43	43	4,479	9,768	
122	2,261	646	952	3,510	412	189	36	36	3,474	8,093	
131	2,211	638	947	3,462	436	186	32	32	3,431	8,011	
141	2,256	698	1,017	3,243	425	193	28	28	3,215	7,973	
165	2,910	919	1,090	3,507	451	235	32	32	3,475	9,276	
1,817	29,844	8,611	12,084	43,572	5,632	2,349	396	396	43,176	103,909	

+ plus

Adjustments for Ancillary Services Contracts including Reserves (Additions to Load)

Month	Day	Time
Jan-08	22	800
Feb-08	14	800
Mar-08	31	800
Apr-08	1	800
May-08	16	1700
Jun-08	30	1700
Jul-08	9	1700
Aug-08	15	1700
Sep-08	16	1700
Oct-08	22	800
Nov-08	24	800
Dec-08	16	800

Adjustments for Ancillary Services Contracts including Reserves (Additions to Load)											
Non-FERC								FERC		NET UT	Total
CA	OR	WA	E. WY	UT	ID	W. WY	UT	UT	NET UT	Total	
		-	-	-	-	-	-	-	-	-	
		-	-	-	-	-	-	-	-	-	
		-	-	-	-	-	-	-	-	-	
		-	-	-	-	-	-	-	-	-	
		-	-	-	-	-	-	-	-	-	
		-	-	-	-	-	-	-	-	-	
		-	-	-	37	-	-	-	-	37	
		-	-	-	-	-	-	-	-	-	
		-	-	-	-	-	-	-	-	-	
		-	-	-	-	-	-	-	-	-	
		-	-	-	-	-	-	-	-	-	
		-	-	-	37	-	-	-	-	37	

= equals

LOADS FOR JURISDICTIONAL ALLOCATION (CP) - Prior to Temperature Adjustment

Month	Day	Time
Jan-08	22	800
Feb-08	14	800
Mar-08	31	800
Apr-08	1	800
May-08	16	1700
Jun-08	30	1700
Jul-08	9	1700
Aug-08	15	1700
Sep-08	16	1700
Oct-08	22	800
Nov-08	24	800
Dec-08	16	800

LOADS FOR JURISDICTIONAL ALLOCATION (CP) - Prior to Temperature Adjustment											
Non-FERC								FERC		NET UT	Total
CA	OR	WA	E. WY	UT	ID	W. WY	UT	UT	NET UT	Total	
175	2,922	851	1,061	3,521	457	166	28	28	3,493	9,153	
160	2,582	688	1,065	3,365	464	178	26	26	3,340	8,502	
155	2,526	648	1,024	3,077	431	167	26	26	3,051	8,027	
146	2,523	641	958	2,929	407	203	28	28	2,902	7,807	
143	2,232	609	925	3,856	497	191	35	35	3,820	8,454	
153	2,316	764	1,014	4,253	552	227	40	40	4,213	9,279	
171	2,522	726	1,023	4,326	566	230	43	43	4,283	9,565	
154	2,583	782	1,008	4,523	572	184	43	43	4,479	9,805	
122	2,261	646	952	3,510	412	189	36	36	3,474	8,093	
131	2,211	638	947	3,462	436	186	32	32	3,431	8,011	
141	2,256	698	1,017	3,243	425	193	28	28	3,215	7,973	
165	2,910	919	1,090	3,507	451	235	32	32	3,475	9,276	
1,817	29,844	8,611	12,084	43,572	5,669	2,349	396	396	43,176	103,946	



Electric Operations Revenue (Actuals)
 Twelve Months Ending - December 2008
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Description	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other
4118000	GAINS-DISP OF ALLOW	SE	\$ (4,889)	\$ (81)	\$ (1,279)	\$ (370)	\$ (682)	\$ (2,009)	\$ (315)	\$ (137)	\$ (17)	\$ 0
4118000 Total			\$ (4,889)	\$ (81)	\$ (1,279)	\$ (370)	\$ (682)	\$ (2,009)	\$ (315)	\$ (137)	\$ (17)	\$ 0
4211000	GAIN DISPOS PROP	CAGE	\$ (1,616)	\$ 0	\$ 0	\$ 0	\$ (320)	\$ (1,082)	\$ (149)	\$ (63)	\$ (2)	\$ 0
4211000	GAIN DISPOS PROP	CAGW	\$ (724)	\$ (33)	\$ (536)	\$ (155)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
4211000	GAIN DISPOS PROP	SO	\$ 473	\$ 11	\$ 129	\$ 35	\$ 55	\$ 205	\$ 27	\$ 11	\$ 0	\$ 0
4211000	GAIN DISPOS PROP	UT	\$ (310)	\$ 0	\$ 0	\$ 0	\$ 0	\$ (310)	\$ 0	\$ 0	\$ 0	\$ 0
4211000	GAIN DISPOS PROP	WYP	\$ (201)	\$ 0	\$ 0	\$ 0	\$ (201)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
4211000 Total			\$ (2,379)	\$ (22)	\$ (407)	\$ (120)	\$ (466)	\$ (1,188)	\$ (121)	\$ (52)	\$ (2)	\$ 0
4212000	LOSS DISPOS PROP	CAGE	\$ 51	\$ 0	\$ 0	\$ 0	\$ 10	\$ 34	\$ 5	\$ 2	\$ 0	\$ 0
4212000	LOSS DISPOS PROP	CAGW	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
4212000	LOSS DISPOS PROP	CN	\$ 2	\$ 0	\$ 1	\$ 0	\$ 0	\$ 1	\$ 0	\$ 0	\$ 0	\$ 0
4212000	LOSS DISPOS PROP	OR	\$ 160	\$ 0	\$ 160	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
4212000	LOSS DISPOS PROP	SO	\$ 44	\$ 1	\$ 12	\$ 3	\$ 5	\$ 19	\$ 3	\$ 1	\$ 0	\$ 0
4212000	LOSS DISPOS PROP	WA	\$ 1	\$ 0	\$ 0	\$ 1	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
4212000	LOSS DISPOS PROP	WYP	\$ 36	\$ 0	\$ 0	\$ 0	\$ 6	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
4212000 Total			\$ 283	\$ 1	\$ 172	\$ 4	\$ 21	\$ 54	\$ 7	\$ 3	\$ 0	\$ 0
4401000	RESIDENTIAL SALES	CA	\$ 44,589	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
4401000	RESIDENTIAL SALES	IDU	\$ 58,161	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 58,161	\$ 0	\$ 0	\$ 0
4401000	RESIDENTIAL SALES	OR	\$ 505,124	\$ 0	\$ 505,124	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
4401000	RESIDENTIAL SALES	UT	\$ 545,561	\$ 0	\$ 0	\$ 0	\$ 0	\$ 545,561	\$ 0	\$ 0	\$ 0	\$ 0
4401000	RESIDENTIAL SALES	WA	\$ 108,976	\$ 0	\$ 0	\$ 108,976	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
4401000	RESIDENTIAL SALES	WYP	\$ 76,241	\$ 0	\$ 0	\$ 0	\$ 76,241	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
4401000	RESIDENTIAL SALES	WYU	\$ 11,079	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 11,079	\$ 0	\$ 0
4401000 Total			\$ 1,349,731	\$ 0	\$ 505,124	\$ 108,976	\$ 76,241	\$ 545,561	\$ 58,161	\$ 11,079	\$ 0	\$ 0
4403000	BPA REG BAL-RES	IDU	\$ 291	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 291	\$ 0	\$ 0	\$ 0
4403000	BPA REG BAL-RES	OR	\$ (3,889)	\$ 0	\$ (3,889)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
4403000	BPA REG BAL-RES	WA	\$ (1,120)	\$ 0	\$ (1,120)	\$ (1,120)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
4403000 Total			\$ (4,718)	\$ 0	\$ (3,889)	\$ (1,120)	\$ 0	\$ 0	\$ 291	\$ 0	\$ 0	\$ 0
4421000	COMMERCIAL SALES	CA	\$ 29,477	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
4421000	COMMERCIAL SALES	IDU	\$ 26,869	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 26,869	\$ 0	\$ 0	\$ 0
4421000	COMMERCIAL SALES	OR	\$ 332,110	\$ 0	\$ 332,110	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
4421000	COMMERCIAL SALES	UT	\$ 487,756	\$ 0	\$ 0	\$ 0	\$ 0	\$ 487,756	\$ 0	\$ 0	\$ 0	\$ 0
4421000	COMMERCIAL SALES	WA	\$ 83,979	\$ 0	\$ 0	\$ 83,979	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
4421000	COMMERCIAL SALES	WYP	\$ 92,376	\$ 0	\$ 0	\$ 0	\$ 92,376	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
4421000	COMMERCIAL SALES	WYU	\$ 10,051	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 10,051	\$ 0	\$ 0
4421000 Total			\$ 1,062,618	\$ 0	\$ 332,110	\$ 83,979	\$ 92,376	\$ 487,756	\$ 26,869	\$ 10,051	\$ 0	\$ 0
4421200	BPA REG BAL-INDUST	IDU	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
4421200	BPA REG BAL-INDUST	OR	\$ (1)	\$ (1)	\$ (1)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
4421200	BPA REG BAL-INDUST	WA	\$ (2)	\$ 0	\$ (2)	\$ (2)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
4421200 Total			\$ (3)	\$ 0	\$ (1)	\$ (2)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
4421400	BPA REG BAL-IRRIG	IDU	\$ 263	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 263	\$ 0	\$ 0	\$ 0
4421400	BPA REG BAL-IRRIG	OR	\$ (63)	\$ (63)	\$ (63)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
4421400	BPA REG BAL-IRRIG	WA	\$ (51)	\$ 0	\$ (51)	\$ (51)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
4421400 Total			\$ 149	\$ 0	\$ (63)	\$ (51)	\$ 0	\$ 0	\$ 263	\$ 0	\$ 0	\$ 0
4421500	BPA REG BAL-COMMRC	IDU	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
4421500	BPA REG BAL-COMMRC	OR	\$ (209)	\$ (209)	\$ (209)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0



Electric Operations Revenue (Actuals)
 Twelve Months Ending - December 2008
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Description	Alloc	Calif	Oregon	Wash	WY-PPL	Utah	Idaho	Wy-UPL	FERC	Other
4421500	BPA REG BAL-COMMRC	WA	\$0	\$0	\$ (97)	\$0	\$0	\$0	\$0	\$0	\$0
4421500 Total			\$0	\$ (209)	\$ (97)	\$0	\$0	\$0	\$0	\$0	\$0
4422000	IND SLS/EXCL IRRIG	CA	\$4,179	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4422000	IND SLS/EXCL IRRIG	IDU	\$0	\$0	\$0	\$0	\$68,967	\$0	\$0	\$0	\$0
4422000	IND SLS/EXCL IRRIG	OR	\$0	\$145,323	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4422000	IND SLS/EXCL IRRIG	UT	\$0	\$0	\$0	\$0	\$347,310	\$0	\$0	\$0	\$0
4422000	IND SLS/EXCL IRRIG	WA	\$0	\$0	\$41,725	\$0	\$0	\$0	\$0	\$0	\$0
4422000	IND SLS/EXCL IRRIG	WYP	\$0	\$0	\$0	\$247,351	\$0	\$0	\$0	\$0	\$0
4422000	IND SLS/EXCL IRRIG	WYU	\$0	\$0	\$0	\$0	\$0	\$55,123	\$0	\$0	\$0
4422000 Total			\$4,179	\$145,323	\$41,725	\$247,351	\$347,310	\$68,967	\$55,123	\$0	\$0
4423000	INDUST SALES-IRRIG	CA	\$8,547	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4423000	INDUST SALES-IRRIG	IDU	\$0	\$0	\$0	\$0	\$42,725	\$0	\$0	\$0	\$0
4423000	INDUST SALES-IRRIG	OR	\$0	\$13,343	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4423000	INDUST SALES-IRRIG	UT	\$0	\$0	\$0	\$0	\$11,816	\$0	\$0	\$0	\$0
4423000	INDUST SALES-IRRIG	WA	\$0	\$0	\$10,443	\$0	\$0	\$0	\$0	\$0	\$0
4423000	INDUST SALES-IRRIG	WYP	\$0	\$0	\$0	\$1,162	\$0	\$0	\$0	\$0	\$0
4423000	INDUST SALES-IRRIG	WYU	\$0	\$0	\$0	\$0	\$0	\$238	\$0	\$0	\$0
4423000 Total			\$8,547	\$13,343	\$10,443	\$1,162	\$11,816	\$42,725	\$238	\$0	\$0
4441000	PUB ST/HWY LIGHT	CA	\$385	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4441000	PUB ST/HWY LIGHT	IDU	\$0	\$0	\$0	\$0	\$467	\$0	\$0	\$0	\$0
4441000	PUB ST/HWY LIGHT	OR	\$0	\$5,324	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4441000	PUB ST/HWY LIGHT	UT	\$0	\$0	\$0	\$0	\$10,606	\$0	\$0	\$0	\$0
4441000	PUB ST/HWY LIGHT	WA	\$0	\$0	\$1,119	\$0	\$0	\$0	\$0	\$0	\$0
4441000	PUB ST/HWY LIGHT	WYP	\$0	\$0	\$0	\$1,692	\$0	\$0	\$0	\$0	\$0
4441000	PUB ST/HWY LIGHT	WYU	\$0	\$0	\$0	\$0	\$0	\$274	\$0	\$0	\$0
4441000 Total			\$385	\$5,324	\$1,119	\$1,692	\$10,606	\$467	\$274	\$0	\$0
4451000	OTHER SALES PUBLIC	UT	\$0	\$0	\$0	\$0	\$18,444	\$0	\$0	\$0	\$0
4451000 Total			\$0	\$0	\$0	\$0	\$18,444	\$0	\$0	\$0	\$0
4471000	ON-SYS WHOLE-FIRM	FERC	\$6,532	\$0	\$0	\$0	\$0	\$0	\$0	\$6,532	\$0
4471000	ON-SYS WHOLE-FIRM	OR	\$976	\$976	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4471000	ON-SYS WHOLE-FIRM	WYP	\$28	\$0	\$0	\$28	\$0	\$0	\$0	\$0	\$0
4471000 Total			\$7,536	\$976	\$0	\$28	\$0	\$0	\$0	\$6,532	\$0
4471200	PRE-M FIRM SAL-PPD	CAGW	\$389	\$6,298	\$1,820	\$0	\$0	\$0	\$0	\$0	\$0
4471200	PRE-M FIRM SAL-UPD	SG	\$389	\$6,298	\$1,820	\$0	\$0	\$0	\$0	\$0	\$0
4471200 Total			\$778	\$12,596	\$3,640	\$0	\$0	\$0	\$0	\$0	\$0
4471300	POST MERGER FIRM	CAGW	\$32,255	\$522,085	\$150,894	\$0	\$0	\$0	\$0	\$0	\$0
4471300	SIT FIRM WHOLESALE	SG	\$32,255	\$522,085	\$150,894	\$0	\$0	\$0	\$0	\$0	\$0
4471300 Total			\$64,510	\$1,044,170	\$301,788	\$0	\$0	\$0	\$0	\$0	\$0
4471400	SLS FOR RESL-SURP	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4472000	OFF-SYS - NON FIRM	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4475000	BOOKOUTS NETTED-GAIN	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4475000 Total			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4476100 Total			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4476100 Total			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0



Electric Operations Revenue (Actuals)
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 (Allocated in Thousands)

Primary Account	Description	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other
4476200	TRADING NETTED-GAINS	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4476200 Total			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4479000	TRANS SRVC	FERC	\$1,085	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,085	\$0
4479000	TRANS SRVC	WYP	\$6	\$0	\$0	\$6	\$6	\$0	\$0	\$0	\$0	\$0
4479000 Total			\$1,090	\$0	\$0	\$6	\$6	\$0	\$0	\$0	\$1,085	\$0
4501000	FORF DISC/INT-RES	CA	\$147	\$147	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4501000	FORF DISC/INT-RES	IDU	\$174	\$0	\$0	\$0	\$0	\$0	\$174	\$0	\$0	\$0
4501000	FORF DISC/INT-RES	OR	\$2,140	\$0	\$2,140	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4501000	FORF DISC/INT-RES	UT	\$1,930	\$0	\$0	\$0	\$0	\$1,930	\$0	\$0	\$0	\$0
4501000	FORF DISC/INT-RES	WA	\$384	\$0	\$0	\$384	\$0	\$0	\$0	\$0	\$0	\$0
4501000	FORF DISC/INT-RES	WYP	\$285	\$0	\$0	\$285	\$285	\$0	\$0	\$0	\$0	\$0
4501000	FORF DISC/INT-RES	WYU	\$40	\$0	\$0	\$0	\$0	\$0	\$0	\$40	\$0	\$0
4501000 Total			\$5,100	\$147	\$2,140	\$384	\$285	\$1,930	\$174	\$40	\$0	\$0
4502000	FORF DISC/INT-COMM	CA	\$48	\$48	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4502000	FORF DISC/INT-COMM	IDU	\$34	\$0	\$0	\$0	\$0	\$0	\$34	\$0	\$0	\$0
4502000	FORF DISC/INT-COMM	OR	\$533	\$0	\$533	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4502000	FORF DISC/INT-COMM	UT	\$661	\$0	\$0	\$0	\$0	\$661	\$0	\$0	\$0	\$0
4502000	FORF DISC/INT-COMM	WA	\$105	\$0	\$105	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4502000	FORF DISC/INT-COMM	WYP	\$112	\$0	\$0	\$112	\$112	\$0	\$0	\$0	\$0	\$0
4502000	FORF DISC/INT-COMM	WYU	\$15	\$0	\$0	\$0	\$0	\$0	\$0	\$15	\$0	\$0
4502000 Total			\$1,508	\$48	\$533	\$105	\$112	\$661	\$34	\$15	\$0	\$0
4503000	FORF DISC/INT-IND	CA	\$14	\$14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4503000	FORF DISC/INT-IND	IDU	\$247	\$0	\$0	\$0	\$0	\$0	\$247	\$0	\$0	\$0
4503000	FORF DISC/INT-IND	OR	\$119	\$0	\$119	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4503000	FORF DISC/INT-IND	UT	\$205	\$0	\$0	\$0	\$0	\$205	\$0	\$0	\$0	\$0
4503000	FORF DISC/INT-IND	WA	\$31	\$0	\$0	\$31	\$0	\$0	\$0	\$0	\$0	\$0
4503000	FORF DISC/INT-IND	WYP	\$98	\$0	\$0	\$98	\$98	\$0	\$0	\$0	\$0	\$0
4503000	FORF DISC/INT-IND	WYU	\$58	\$0	\$0	\$0	\$0	\$0	\$0	\$58	\$0	\$0
4503000 Total			\$772	\$14	\$119	\$98	\$98	\$205	\$247	\$58	\$0	\$0
4504000	GOVT MUNI/ALL OTH	CA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4504000	GOVT MUNI/ALL OTH	IDU	\$3	\$0	\$0	\$0	\$0	\$0	\$3	\$0	\$0	\$0
4504000	GOVT MUNI/ALL OTH	OR	\$(4)	\$0	\$(4)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4504000	GOVT MUNI/ALL OTH	UT	\$105	\$0	\$0	\$0	\$0	\$105	\$0	\$0	\$0	\$0
4504000	GOVT MUNI/ALL OTH	WA	\$(1)	\$0	\$(1)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4504000	GOVT MUNI/ALL OTH	WYP	\$2	\$0	\$0	\$2	\$2	\$0	\$0	\$0	\$0	\$0
4504000	GOVT MUNI/ALL OTH	WYU	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$1	\$0	\$0
4504000 Total			\$107	\$0	\$(4)	\$(1)	\$2	\$105	\$3	\$1	\$0	\$0
4511000	ACCOUNT SERV CHG	CA	\$120	\$120	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4511000	ACCOUNT SERV CHG	IDU	\$135	\$0	\$0	\$0	\$0	\$0	\$135	\$0	\$0	\$0
4511000	ACCOUNT SERV CHG	OR	\$1,579	\$0	\$1,579	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4511000	ACCOUNT SERV CHG	UT	\$2,906	\$0	\$0	\$0	\$0	\$2,906	\$0	\$0	\$0	\$0
4511000	ACCOUNT SERV CHG	WA	\$232	\$0	\$0	\$232	\$0	\$0	\$0	\$0	\$0	\$0
4511000	ACCOUNT SERV CHG	WYP	\$199	\$0	\$0	\$199	\$199	\$0	\$0	\$0	\$0	\$0
4511000	ACCOUNT SERV CHG	WYU	\$32	\$0	\$0	\$0	\$0	\$0	\$0	\$32	\$0	\$0
4511000 Total			\$5,203	\$120	\$1,579	\$232	\$199	\$2,906	\$135	\$32	\$0	\$0
4512000	TAMPER/RECONNECT	CA	\$2	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0



Electric Operations Revenue (Actuals)
 Twelve Months Ending - December 2008
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Description	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other
4512000	TAMPER/RECONNECT	IDU	\$1	\$0	\$0	\$0	\$0	\$0	\$1	\$0	\$0	\$0
4512000	TAMPER/RECONNECT	OR	\$25	\$0	\$25	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4512000	TAMPER/RECONNECT	UT	\$22	\$0	\$0	\$0	\$0	\$22	\$0	\$0	\$0	\$0
4512000	TAMPER/RECONNECT	WA	\$11	\$0	\$0	\$11	\$0	\$0	\$0	\$0	\$0	\$0
4512000	TAMPER/RECONNECT	WYP	\$1	\$0	\$0	\$0	\$1	\$0	\$0	\$0	\$0	\$0
4512000	TAMPER/RECONNECT	WYU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4512000 Total			\$63	\$2	\$25	\$11	\$1	\$22	\$1	\$0	\$0	\$0
4513000	OTHER	CA	\$5	\$5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4513000	OTHER	IDU	\$21	\$0	\$0	\$0	\$0	\$0	\$21	\$0	\$0	\$0
4513000	OTHER	OR	\$464	\$0	\$464	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4513000	OTHER	SO	\$28	\$1	\$8	\$2	\$3	\$12	\$2	\$1	\$0	\$0
4513000	OTHER	UT	\$816	\$0	\$0	\$0	\$0	\$816	\$0	\$0	\$0	\$0
4513000	OTHER	WA	\$ (0)	\$0	\$ (0)	\$ (0)	\$0	\$0	\$0	\$0	\$0	\$0
4513000	OTHER	WYP	\$161	\$0	\$0	\$0	\$161	\$0	\$0	\$0	\$0	\$0
4513000	OTHER	WYU	\$253	\$0	\$0	\$0	\$0	\$0	\$0	\$253	\$0	\$0
4513000 Total			\$1,748	\$6	\$472	\$2	\$164	\$28	\$23	\$254	\$0	\$0
4513500	WEATHERIZ 12% 12MO	IDU	\$2	\$0	\$0	\$0	\$0	\$0	\$2	\$0	\$0	\$0
4513500 Total			\$2	\$0	\$0	\$0	\$0	\$0	\$2	\$0	\$0	\$0
4514100	ENERGY FINANSWER	UT	\$50	\$0	\$0	\$0	\$0	\$50	\$0	\$0	\$0	\$0
4514100	ENERGY FINANSWER	WA	\$6	\$0	\$0	\$6	\$0	\$0	\$0	\$0	\$0	\$0
4514100 Total			\$56	\$0	\$0	\$6	\$0	\$50	\$0	\$0	\$0	\$0
4514400	ENERGY FINANSWER LGHT	CA	\$1	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4514400	ENERGY FINANSWER LGHT	WA	\$6	\$0	\$0	\$6	\$0	\$0	\$0	\$0	\$0	\$0
4514400 Total			\$7	\$1	\$0	\$6	\$0	\$0	\$0	\$0	\$0	\$0
4514900	ENERY FINNSWR 12000	UT	\$1	\$0	\$0	\$0	\$0	\$1	\$0	\$0	\$0	\$0
4514900	ENERY FINNSWR 12000	WYU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4514900 Total			\$1	\$0	\$0	\$0	\$0	\$1	\$0	\$0	\$0	\$0
4515400	RETROFIT ENGY FINA	UT	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4515400 Total			\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4530000	SLS WATER & W PWR	CAGE	\$26	\$0	\$0	\$0	\$5	\$18	\$2	\$1	\$0	\$0
4530000 Total			\$26	\$0	\$0	\$0	\$5	\$18	\$2	\$1	\$0	\$0
4540000	RENTS - COMMON	CA	\$803	\$803	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4541000	RENTS - COMMON	CAGE	\$612	\$0	\$0	\$0	\$121	\$410	\$56	\$24	\$1	\$0
4541000	RENTS - COMMON	CAGW	\$699	\$32	\$517	\$150	\$0	\$0	\$0	\$0	\$0	\$0
4541000	RENTS - COMMON	IDU	\$311	\$0	\$0	\$0	\$0	\$0	\$311	\$0	\$0	\$0
4541000	RENTS - COMMON	JBG	\$ (2)	\$ (0)	\$ (1)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
4541000	RENTS - COMMON	OR	\$5,228	\$0	\$5,228	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4541000	RENTS - COMMON	SG	\$763	\$13	\$215	\$61	\$95	\$312	\$44	\$18	\$3	\$0
4541000	RENTS - COMMON	SO	\$3,256	\$76	\$899	\$239	\$378	\$1,410	\$189	\$74	\$2	\$0
4541000	RENTS - COMMON	UT	\$3,487	\$0	\$0	\$0	\$0	\$3,467	\$0	\$0	\$0	\$0
4541000	RENTS - COMMON	WA	\$1,650	\$0	\$0	\$1,650	\$0	\$0	\$0	\$0	\$0	\$0
4541000	RENTS - COMMON	WYP	\$446	\$0	\$0	\$0	\$446	\$0	\$0	\$0	\$0	\$0
4541000	RENTS - COMMON	WYU	\$ (23)	\$0	\$0	\$0	\$0	\$0	\$0	\$ (23)	\$0	\$0
4541000 Total			\$17,209	\$924	\$6,848	\$2,100	\$1,040	\$5,599	\$600	\$92	\$6	\$0
4542000	RENTS - NON COMMON	CAGE	\$6	\$0	\$0	\$0	\$1	\$4	\$1	\$0	\$0	\$0
4542000	RENTS - NON COMMON	SO	\$7	\$0	\$2	\$1	\$1	\$3	\$0	\$0	\$0	\$0



Electric Operations Revenue (Actuals)
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 (Allocated in Thousands)

Primary Account	Description	Alloc	Calif	Oregon	Wash	Why-PPL	Utah	Idaho	Wy-UPL	FERC	Other
4542000	RENTS - NON COMMON	UT	\$0	\$0	\$0	\$0	\$9	\$1	\$0	\$0	\$0
4542000 Total			\$0	\$0	\$0	\$2	\$15	\$1	\$0	\$0	\$0
4543000	MCI FOGWIRE REVENUES	CAGE	\$0	\$0	\$0	\$663	\$2,243	\$308	\$130	\$5	\$0
4543000 Total			\$0	\$0	\$0	\$663	\$2,243	\$308	\$130	\$5	\$0
4561100	Other Wheeling Rev	WRG	\$370	\$5,983	\$1,729	\$3,426	\$11,595	\$1,593	\$673	\$24	\$0
4561100 Total			\$370	\$5,983	\$1,729	\$3,426	\$11,595	\$1,593	\$673	\$24	\$0
4561910	S/T FIRM WHEEL REV	WRG	\$59	\$957	\$277	\$548	\$1,854	\$255	\$108	\$4	\$0
4561910 Total			\$59	\$957	\$277	\$548	\$1,854	\$255	\$108	\$4	\$0
4561920	L/T FIRM WHEEL REV	WRG	\$29,478	\$6,946	\$2,008	\$3,977	\$13,461	\$1,849	\$781	\$27	\$0
4561920 Total			\$29,478	\$6,946	\$2,008	\$3,977	\$13,461	\$1,849	\$781	\$27	\$0
4561930	NON-FIRM WHEEL REV	WRE	\$247	\$3,913	\$1,131	\$2,445	\$7,204	\$1,131	\$490	\$62	\$0
4561930 Total			\$247	\$3,913	\$1,131	\$2,445	\$7,204	\$1,131	\$490	\$62	\$0
4562100	USE OF FACIL REV	SG	\$9	\$3	\$1	\$1	\$4	\$1	\$0	\$0	\$0
4562100 Total			\$9	\$3	\$1	\$1	\$4	\$1	\$0	\$0	\$0
4562200	DSM REVENUES	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4562200 Total			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4562300	MISC OTHER REV	CA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4562300	MISC OTHER REV	CAEE	\$3	\$0	\$0	\$1	\$2	\$0	\$0	\$0	\$0
4562300	MISC OTHER REV	CAGE	\$11,508	\$0	\$0	\$2,278	\$7,709	\$1,069	\$447	\$16	\$0
4562300	MISC OTHER REV	CAGW	\$12,665	\$9,376	\$2,710	\$0	\$0	\$0	\$0	\$0	\$0
4562300	MISC OTHER REV	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4562300	MISC OTHER REV	JBG	\$1,602	\$1,136	\$328	\$13	\$45	\$6	\$3	\$0	\$0
4562300	MISC OTHER REV	OR	\$7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4562300	MISC OTHER REV	SG	\$15,385	\$4,336	\$1,239	\$1,920	\$6,301	\$893	\$367	\$59	\$0
4562300	MISC OTHER REV	SO	\$(37)	\$(10)	\$(3)	\$(4)	\$(16)	\$(2)	\$(1)	\$(0)	\$0
4562300	MISC OTHER REV	UT	\$169	\$0	\$0	\$0	\$169	\$0	\$0	\$0	\$0
4562300	MISC OTHER REV	WA	\$(52)	\$0	\$(52)	\$0	\$0	\$0	\$0	\$0	\$0
4562300	MISC OTHER REV	WYP	\$206	\$0	\$0	\$206	\$0	\$0	\$0	\$0	\$0
4562300 Total			\$41,456	\$14,845	\$4,222	\$4,413	\$14,209	\$1,957	\$816	\$75	\$0
4562400	M&S INVENTORY SALES	IDU	\$1	\$0	\$0	\$0	\$0	\$1	\$0	\$0	\$0
4562400	M&S INVENTORY SALES	OR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4562400	M&S INVENTORY SALES	SO	\$507	\$138	\$37	\$99	\$220	\$29	\$11	\$0	\$0
4562400	M&S INVENTORY SALES	UT	\$466	\$0	\$0	\$0	\$466	\$0	\$0	\$0	\$0
4562400 Total			\$974	\$139	\$37	\$99	\$685	\$30	\$11	\$0	\$0
4562500	M&S INV COST OF SALE	UT	\$(910)	\$0	\$0	\$0	\$(910)	\$0	\$0	\$0	\$0
4562500 Total			\$(910)	\$0	\$0	\$0	\$(910)	\$0	\$0	\$0	\$0
Grand Total			\$4,348,998	\$1,569,406	\$409,482	\$435,167	\$1,481,036	\$205,661	\$80,082	\$7,800	\$37,348



Operations & Maintenance Expense (Actuals)

Twelve Months Ending - December 2008
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Description	Secondary Group Code	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-JPL	FERC	Other
5000000	OPER SUPV & ENG	STEX	CAGE	\$2,592	\$0	\$0	\$0	\$513	\$1,736	\$239	\$101	\$4	\$0
5000000	OPER SUPV & ENG	STEX	CAGW	\$18	\$1	\$13	\$4	\$0	\$0	\$0	\$0	\$0	\$0
5000000	OPER SUPV & ENG	STEX	JBG	\$18,051	\$791	\$12,799	\$3,699	\$151	\$510	\$70	\$30	\$1	\$0
5000000 Total				\$20,661	\$792	\$12,813	\$3,703	\$664	\$2,246	\$309	\$130	\$5	\$0
5001000	OPER SUPV & ENG	STEX	CAGE	\$1,175	\$0	\$0	\$0	\$233	\$787	\$108	\$46	\$2	\$0
5001000	OPER SUPV & ENG	STEX	JBG	\$2	\$0	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5001000 Total				\$1,177	\$0	\$2	\$0	\$233	\$787	\$108	\$46	\$2	\$0
5010000	FUEL CONSUMED	NPCX	CAEE	\$26	\$0	\$0	\$0	\$6	\$17	\$3	\$1	\$0	\$0
5010000 Total				\$26	\$0	\$0	\$0	\$6	\$17	\$3	\$1	\$0	\$0
5011000	FUEL CONSUMED-COAL	NPCX	CAEE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5011000	FUEL CONSUMED-COAL	NPCX	CAEW	\$157,258	\$7,355	\$116,300	\$33,604	\$0	\$0	\$0	\$0	\$0	\$0
5011000	FUEL CONSUMED-COAL	NPCX	JBE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5011000	FUEL CONSUMED-COAL	NPCX	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5011000 Total				\$157,258	\$7,355	\$116,300	\$33,604	\$0	\$0	\$0	\$0	\$0	\$0
5011100	UNDISTRIB FUELS CR	NPCX	JBE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5011100 Total				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5012000	FUEL HAND-COAL	STEX	CAEE	\$8,034	\$0	\$0	\$0	\$1,733	\$5,108	\$802	\$347	\$44	\$0
5012000	FUEL HAND-COAL	STEX	CAGW	\$918	\$42	\$680	\$196	\$0	\$0	\$0	\$0	\$0	\$0
5012000	FUEL HAND-COAL	STEX	JBE	\$(1,116)	\$(50)	\$(791)	\$(228)	\$(10)	\$(30)	\$(5)	\$(2)	\$(0)	\$0
5012000	FUEL HAND-COAL	STEX	SE	\$(89)	\$(1)	\$(23)	\$(7)	\$(12)	\$(37)	\$(6)	\$(2)	\$(0)	\$0
5012000 Total				\$7,747	\$(9)	\$(134)	\$(39)	\$1,711	\$5,041	\$791	\$343	\$43	\$0
5013000	START UP FUEL - GAS	NPCX	CAEE	\$566	\$0	\$0	\$0	\$122	\$360	\$56	\$24	\$3	\$0
5013000 Total				\$566	\$0	\$0	\$0	\$122	\$360	\$56	\$24	\$3	\$0
5013500	FUEL CONSUMED-GAS	NPCX	CAEE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5013500	FUEL CONSUMED-GAS	NPCX	JBE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5013500 Total				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5014000	FUEL CONSUMED-DIESEL	NPCX	CAEE	\$17	\$0	\$0	\$0	\$4	\$11	\$2	\$1	\$0	\$0
5014000 Total				\$17	\$0	\$0	\$0	\$4	\$11	\$2	\$1	\$0	\$0
5014500	START UP FUEL-DIESEL	NPCX	CAEE	\$5,600	\$0	\$0	\$0	\$1,208	\$3,560	\$559	\$242	\$31	\$0
5014500	START UP FUEL-DIESEL	NPCX	CAGW	\$91	\$4	\$67	\$19	\$0	\$0	\$0	\$0	\$0	\$0
5014500	START UP FUEL-DIESEL	NPCX	JBE	\$725	\$32	\$514	\$148	\$7	\$19	\$3	\$1	\$0	\$0
5014500	START UP FUEL-DIESEL	NPCX	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5014500 Total				\$6,416	\$37	\$581	\$168	\$1,215	\$3,580	\$562	\$243	\$31	\$0
5015000	FUEL CONS-RES DISP	NPCX	CAEE	\$274	\$0	\$0	\$0	\$59	\$174	\$27	\$12	\$1	\$0
5015000	FUEL CONS-RES DISP	NPCX	JBE	\$156	\$7	\$111	\$32	\$1	\$4	\$1	\$0	\$0	\$0
5015000 Total				\$430	\$7	\$111	\$32	\$61	\$179	\$28	\$12	\$2	\$0
5015100	ASH & ASH BYPRD SALE	NPCX	JBE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5015100 Total				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5020000	STEAM EXPENSES	STEX	CAGE	\$11,836	\$0	\$0	\$0	\$2,342	\$7,928	\$1,089	\$460	\$16	\$0
5020000	STEAM EXPENSES	STEX	CAGW	\$796	\$36	\$589	\$170	\$0	\$0	\$0	\$0	\$0	\$0
5020000	STEAM EXPENSES	STEX	JBG	\$3,610	\$158	\$2,560	\$740	\$30	\$102	\$14	\$6	\$0	\$0
5020000 Total				\$16,242	\$195	\$3,149	\$910	\$2,373	\$8,031	\$1,103	\$466	\$16	\$0
5022000	STM EXP - FLYASH	STEX	CAGE	\$1,219	\$0	\$0	\$0	\$241	\$817	\$112	\$47	\$2	\$0
5022000 Total				\$1,219	\$0	\$0	\$0	\$241	\$817	\$112	\$47	\$2	\$0
5024000	STM EXP SCRUBBER	STEX	CAGE	\$2,209	\$0	\$0	\$0	\$437	\$1,480	\$86	\$86	\$3	\$0
5024000 Total				\$2,209	\$0	\$0	\$0	\$437	\$1,480	\$86	\$86	\$3	\$0
5029000	STM EXP - OTHER	STEX	CAGE	\$17,817	\$0	\$0	\$0	\$3,526	\$11,934	\$1,640	\$692	\$24	\$0



Operations & Maintenance Expense (Actuals)

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 (Allocated in Thousands)

Primary Account	Description	Secondary Group Code	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other
5029000 Total				\$17,817	\$0	\$0	\$0	\$3,526	\$11,934	\$1,840	\$692	\$24	\$0
5030000	STEAM FRM OTH SRCS	NPCX	CAGE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5030000	STEAM FRM OTH SRCS	NPCX	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5030000 Total				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5050000	ELECTRIC EXPENSES	STEX	CAGE	\$4,271	\$0	\$0	\$0	\$845	\$2,861	\$393	\$166	\$6	\$0
5050000	ELECTRIC EXPENSES	STEX	CAGW	\$29	\$1	\$21	\$6	\$0	\$0	\$0	\$0	\$0	\$0
5050000 Total				\$4,300	\$1	\$21	\$6	\$845	\$2,861	\$393	\$166	\$6	\$0
5051000	ELEC EXP GENERAL	STEX	CAGE	\$1	\$0	\$0	\$0	\$0	\$1	\$0	\$0	\$0	\$0
5051000	ELEC EXP GENERAL	STEX	JBG	\$2	\$0	\$2	\$1	\$0	\$0	\$0	\$0	\$0	\$0
5051000 Total				\$3	\$0	\$2	\$1	\$0	\$1	\$0	\$0	\$0	\$0
5060000	MISC STEAM PWR EXP	STEX	CAGE	\$58,540	\$0	\$0	\$0	\$11,585	\$39,213	\$5,387	\$2,274	\$80	\$0
5060000	MISC STEAM PWR EXP	STEX	CAGW	\$2,646	\$121	\$1,959	\$566	\$0	\$0	\$0	\$0	\$0	\$0
5060000	MISC STEAM PWR EXP	STEX	JBG	\$3,381	\$148	\$2,398	\$693	\$28	\$96	\$13	\$6	\$0	\$0
5060000 Total				\$64,567	\$269	\$4,356	\$1,259	\$11,613	\$39,308	\$5,401	\$2,280	\$80	\$0
5061000	MISC STM EXP - CON	STEX	CAGE	\$1,127	\$0	\$0	\$0	\$223	\$755	\$104	\$44	\$2	\$0
5061000	MISC STM EXP - CON	STEX	JBG	\$219	\$10	\$155	\$45	\$2	\$8	\$1	\$0	\$0	\$0
5061000 Total				\$1,346	\$10	\$155	\$45	\$225	\$761	\$105	\$44	\$2	\$0
5061100	MISC STM EXP PLOLU	STEX	CAGE	\$82	\$0	\$0	\$0	\$18	\$62	\$8	\$4	\$0	\$0
5061100	MISC STM EXP PLOLU	STEX	JBG	\$661	\$29	\$469	\$135	\$6	\$19	\$3	\$1	\$0	\$0
5061100 Total				\$743	\$29	\$469	\$135	\$24	\$80	\$11	\$5	\$0	\$0
5061200	MISC STM EXP UNMITG	STEX	JBG	\$32	\$1	\$23	\$7	\$0	\$1	\$0	\$0	\$0	\$0
5061200 Total				\$32	\$1	\$23	\$7	\$0	\$1	\$0	\$0	\$0	\$0
5061300	MISC STM EXP COMPT	STEX	CAGE	\$346	\$0	\$0	\$0	\$68	\$231	\$32	\$13	\$0	\$0
5061300	MISC STM EXP COMPT	STEX	JBG	\$199	\$9	\$141	\$41	\$2	\$6	\$1	\$0	\$0	\$0
5061300 Total				\$544	\$9	\$141	\$41	\$70	\$237	\$33	\$14	\$0	\$0
5061400	MISC STM EXP OFFIC	STEX	CAGE	\$909	\$0	\$0	\$0	\$180	\$609	\$84	\$35	\$1	\$0
5061400	MISC STM EXP OFFIC	STEX	JBG	\$4	\$0	\$3	\$1	\$0	\$0	\$0	\$0	\$0	\$0
5061400 Total				\$913	\$0	\$3	\$1	\$180	\$609	\$84	\$35	\$1	\$0
5061500	MISC STM EXP COMM	STEX	CAGE	\$297	\$0	\$0	\$0	\$59	\$199	\$27	\$12	\$0	\$0
5061500 Total				\$297	\$0	\$0	\$0	\$59	\$199	\$27	\$12	\$0	\$0
5061600	MISC STM EXP FIRE	STEX	CAGE	\$4	\$0	\$0	\$0	\$1	\$3	\$0	\$0	\$0	\$0
5061600	MISC STM EXP FIRE	STEX	JBG	\$8	\$0	\$6	\$2	\$0	\$0	\$0	\$0	\$0	\$0
5061600 Total				\$12	\$0	\$6	\$2	\$1	\$3	\$0	\$0	\$0	\$0
5062000	MISC STM - ENVRMNT	STEX	CAGE	\$1,071	\$0	\$0	\$0	\$212	\$718	\$99	\$42	\$1	\$0
5062000	MISC STM - ENVRMNT	STEX	JBG	\$11	\$0	\$8	\$2	\$0	\$0	\$0	\$0	\$0	\$0
5062000 Total				\$1,082	\$0	\$8	\$2	\$212	\$718	\$99	\$42	\$1	\$0
5063000	MISC STEAM JVA CR	STEX	CAGE	\$9,342	\$0	\$0	\$0	\$(1,849)	\$(6,257)	\$(860)	\$(363)	\$(13)	\$0
5063000	MISC STEAM JVA CR	STEX	JBG	\$(20,886)	\$(915)	\$(14,809)	\$(4,280)	\$(174)	\$(590)	\$(81)	\$(34)	\$(1)	\$0
5063000 Total				\$(30,227)	\$(915)	\$(14,809)	\$(4,280)	\$(2,023)	\$(6,846)	\$(941)	\$(397)	\$(14)	\$0
5064000	MISC STM EXP RCRT	STEX	CAGE	\$7	\$0	\$0	\$0	\$1	\$5	\$1	\$0	\$0	\$0
5064000 Total				\$7	\$0	\$0	\$0	\$1	\$5	\$1	\$0	\$0	\$0
5065000	MISC STM EXP - SEC	STEX	CAGE	\$202	\$0	\$0	\$0	\$40	\$135	\$19	\$8	\$0	\$0
5065000 Total				\$202	\$0	\$0	\$0	\$40	\$135	\$19	\$8	\$0	\$0
5066000	MISC STM EXP -SFTY	STEX	CAGE	\$741	\$0	\$0	\$0	\$147	\$497	\$68	\$29	\$1	\$0
5066000	MISC STM EXP -SFTY	STEX	JBG	\$64	\$3	\$45	\$13	\$1	\$2	\$0	\$0	\$0	\$0
5066000 Total				\$805	\$3	\$45	\$13	\$147	\$498	\$68	\$29	\$1	\$0
5067000	MISC STM EXP TRNG	STEX	CAGE	\$1,768	\$0	\$0	\$0	\$350	\$1,185	\$163	\$69	\$2	\$0



Operations & Maintenance Expense (Actuals)

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

Primary Account	Description	Secondary Group Code	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-JPL	FERC	Other
5067000	MISC STM EXP TRNGG	STEX	JBG	\$844	\$37	\$599	\$173	\$7	\$24	\$3	\$1	\$0	\$0
5067000 Total				\$2,613	\$37	\$599	\$173	\$357	\$1,208	\$166	\$70	\$2	\$0
5068000	MISC STM EXP TRVL	STEX	CAGE	\$17	\$0	\$0	\$0	\$3	\$11	\$2	\$1	\$0	\$0
5068000 Total				\$17	\$0	\$0	\$0	\$3	\$11	\$2	\$1	\$0	\$0
5069000	MISC STM EXP WTSPY	STEX	CAGE	\$91	\$0	\$0	\$0	\$18	\$61	\$8	\$4	\$0	\$0
5069000 Total				\$91	\$0	\$0	\$0	\$18	\$61	\$8	\$4	\$0	\$0
5069900	MISC STM EXP MISC	STEX	CAGE	\$520	\$0	\$0	\$0	\$103	\$348	\$48	\$20	\$1	\$0
5069900 Total				\$520	\$0	\$0	\$0	\$103	\$348	\$48	\$20	\$1	\$0
5070000	RENTS (STEAM GEN)	STEX	CAGE	\$72	\$0	\$0	\$0	\$14	\$48	\$7	\$3	\$0	\$0
5070000	RENTS (STEAM GEN)	STEX	CAGW	\$24	\$1	\$17	\$5	\$0	\$0	\$0	\$0	\$0	\$0
5070000	RENTS (STEAM GEN)	STEX	JBG	\$186	\$8	\$132	\$38	\$2	\$5	\$1	\$0	\$0	\$0
5070000 Total				\$281	\$9	\$149	\$43	\$16	\$53	\$7	\$3	\$0	\$0
5100000	MNT SUPERV & ENG	STEX	CAGE	\$2,828	\$0	\$0	\$0	\$560	\$1,894	\$260	\$110	\$4	\$0
5100000	MNT SUPERV & ENG	STEX	CAGW	\$228	\$10	\$168	\$49	\$0	\$0	\$0	\$0	\$0	\$0
5100000	MNT SUPERV & ENG	STEX	JBG	\$501	\$22	\$355	\$103	\$4	\$14	\$2	\$1	\$0	\$0
5100000 Total				\$3,556	\$32	\$523	\$151	\$64	\$1,909	\$262	\$111	\$4	\$0
5101000	MNTNCE SUPVSN & ENG	STEX	CAGE	\$2,453	\$0	\$0	\$0	\$485	\$1,643	\$226	\$95	\$3	\$0
5101000 Total				\$2,453	\$0	\$0	\$0	\$485	\$1,643	\$226	\$95	\$3	\$0
5110000	MNT OF STRUCTURES	STEX	CAGE	\$2,120	\$0	\$0	\$0	\$420	\$1,420	\$195	\$82	\$3	\$0
5110000	MNT OF STRUCTURES	STEX	CAGW	\$288	\$13	\$213	\$62	\$0	\$0	\$0	\$0	\$0	\$0
5110000	MNT OF STRUCTURES	STEX	JBG	\$719	\$31	\$509	\$147	\$6	\$20	\$3	\$1	\$0	\$0
5110000 Total				\$3,127	\$45	\$723	\$209	\$426	\$1,441	\$198	\$84	\$3	\$0
5111000	MNT OF STRUCTURES	STEX	CAGE	\$5,262	\$0	\$0	\$0	\$1,041	\$3,525	\$484	\$204	\$7	\$0
5111000	MNT OF STRUCTURES	STEX	JBG	\$2,214	\$97	\$1,570	\$454	\$18	\$63	\$9	\$4	\$0	\$0
5111000 Total				\$7,476	\$97	\$1,570	\$454	\$1,060	\$3,587	\$493	\$208	\$7	\$0
5111100	MNT STRCT PMP PLNT	STEX	CAGE	\$500	\$0	\$0	\$0	\$99	\$335	\$46	\$19	\$1	\$0
5111100	MNT STRCT PMP PLNT	STEX	JBG	\$1,117	\$49	\$792	\$229	\$9	\$32	\$4	\$2	\$0	\$0
5111100 Total				\$1,617	\$49	\$792	\$229	\$108	\$366	\$50	\$21	\$1	\$0
5111200	MNT STRCT WASTE WT	STEX	CAGE	\$457	\$0	\$0	\$0	\$90	\$306	\$42	\$18	\$1	\$0
5111200	MNT STRCT WASTE WT	STEX	JBG	\$304	\$13	\$215	\$62	\$3	\$9	\$1	\$0	\$0	\$0
5111200 Total				\$760	\$13	\$215	\$62	\$13	\$314	\$43	\$18	\$1	\$0
5112000	STRUCTURAL SYSTEMS	STEX	CAGE	\$2,779	\$0	\$0	\$0	\$550	\$1,862	\$256	\$108	\$4	\$0
5112000	STRUCTURAL SYSTEMS	STEX	JBG	\$5,595	\$245	\$3,967	\$1,147	\$47	\$156	\$22	\$9	\$0	\$0
5112000 Total				\$8,374	\$245	\$3,967	\$1,147	\$597	\$2,020	\$278	\$117	\$4	\$0
5114000	MNT OF STRCT CATH	STEX	CAGE	\$14	\$0	\$0	\$0	\$3	\$9	\$1	\$1	\$0	\$0
5114000	MNT OF STRCT CATH	STEX	JBG	\$1	\$0	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5114000 Total				\$15	\$0	\$1	\$0	\$3	\$9	\$1	\$1	\$0	\$0
5116000	MNT STRCT DAM RIVR	STEX	CAGE	\$76	\$0	\$0	\$0	\$15	\$51	\$7	\$3	\$0	\$0
5116000 Total				\$76	\$0	\$0	\$0	\$15	\$51	\$7	\$3	\$0	\$0
5117000	MNT STRCT FIRE PRT	STEX	CAGE	\$514	\$0	\$0	\$0	\$102	\$344	\$47	\$20	\$1	\$0
5117000	MNT STRCT FIRE PRT	STEX	JBG	\$269	\$12	\$191	\$55	\$2	\$8	\$1	\$0	\$0	\$0
5117000 Total				\$783	\$12	\$191	\$55	\$104	\$352	\$48	\$20	\$1	\$0
5118000	MNT STRCT-GROUNDS	STEX	CAGE	\$611	\$0	\$0	\$0	\$121	\$409	\$56	\$24	\$1	\$0
5118000	MNT STRCT-GROUNDS	STEX	JBG	\$399	\$17	\$283	\$82	\$3	\$11	\$2	\$1	\$0	\$0
5118000 Total				\$1,010	\$17	\$283	\$82	\$124	\$420	\$58	\$24	\$1	\$0
5119000	MNT OF STRCT-HVAC	STEX	CAGE	\$968	\$0	\$0	\$0	\$191	\$648	\$99	\$38	\$1	\$0
5119000	MNT OF STRCT-HVAC	STEX	JBG	\$464	\$20	\$329	\$95	\$4	\$13	\$2	\$1	\$0	\$0



Operations & Maintenance Expense (Actuals)

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 (Allocated in Thousands)

Primary Account	Description	Secondary Group Code	Alloc	Total	Calif	Oregon	Wash	Wv-PPL	Utah	Idaho	Wy-JPL	FERC	Other
5119000 Total				\$1,431	\$20	\$929	\$95	\$195	\$661	\$91	\$38	\$1	\$0
5119900	MNT OF STRCT-MISC	STEX	CAGE	\$164	\$0	\$0	\$0	\$0	\$110	\$15	\$32	\$6	\$1
5119900 Total				\$164	\$0	\$0	\$0	\$0	\$110	\$15	\$32	\$6	\$1
5120000	MANT OF BOILR PLNT	STEX	CAGE	\$13,321	\$0	\$0	\$0	\$2,636	\$8,923	\$1,226	\$518	\$18	\$0
5120000	MANT OF BOILR PLNT	STEX	CAGW	\$1,712	\$78	\$1,268	\$366	\$78	\$0	\$0	\$0	\$0	\$0
5120000	MANT OF BOILR PLNT	STEX	JBG	\$1,072	\$47	\$760	\$220	\$9	\$30	\$4	\$2	\$0	\$0
5120000 Total				\$16,106	\$125	\$2,028	\$586	\$2,645	\$8,954	\$1,230	\$519	\$18	\$0
5121000	MNT BOILR-AIR HTR	STEX	CAGE	\$8,829	\$0	\$0	\$0	\$1,747	\$5,914	\$813	\$343	\$12	\$0
5121000	MNT BOILR-AIR HTR	STEX	JBG	\$1,664	\$73	\$1,180	\$341	\$14	\$47	\$6	\$3	\$0	\$0
5121000 Total				\$10,493	\$73	\$1,180	\$341	\$1,761	\$5,961	\$819	\$346	\$12	\$0
5121100	MNT BOILR-CHEM FD	STEX	CAGE	\$249	\$0	\$0	\$0	\$49	\$167	\$23	\$10	\$0	\$0
5121100	MNT BOILR-CHEM FD	STEX	JBG	\$28	\$1	\$20	\$6	\$0	\$1	\$0	\$0	\$0	\$0
5121100 Total				\$277	\$1	\$20	\$6	\$49	\$168	\$23	\$10	\$0	\$0
5121200	MNT BOILR-CL HANDL	STEX	CAGE	\$3,981	\$0	\$0	\$0	\$788	\$2,667	\$366	\$155	\$5	\$0
5121200	MNT BOILR-CL HANDL	STEX	JBG	\$2,871	\$126	\$2,036	\$588	\$24	\$81	\$11	\$5	\$0	\$0
5121200 Total				\$6,852	\$126	\$2,036	\$588	\$812	\$2,748	\$378	\$159	\$6	\$0
5121400	MNT BOIL-DEMIMERLZ	STEX	CAGE	\$387	\$0	\$0	\$0	\$77	\$260	\$36	\$15	\$1	\$0
5121400	MNT BOIL-DEMIMERLZ	STEX	JBG	\$57	\$2	\$40	\$12	\$0	\$2	\$0	\$0	\$0	\$0
5121400 Total				\$444	\$2	\$40	\$12	\$77	\$261	\$36	\$15	\$1	\$0
5121500	MNT BOIL-EXTRC STM	STEX	CAGE	\$176	\$0	\$0	\$0	\$35	\$118	\$16	\$7	\$0	\$0
5121500	MNT BOIL-EXTRC STM	STEX	JBG	\$103	\$4	\$73	\$21	\$1	\$3	\$0	\$0	\$0	\$0
5121500 Total				\$279	\$4	\$73	\$21	\$36	\$121	\$17	\$7	\$0	\$0
5121600	MNT BOILR-FLYASH	STEX	CAGE	\$668	\$0	\$0	\$0	\$172	\$581	\$80	\$34	\$1	\$0
5121600	MNT BOILR-FLYASH	STEX	JBG	\$1,220	\$53	\$865	\$250	\$10	\$34	\$5	\$2	\$0	\$0
5121600 Total				\$2,088	\$53	\$865	\$250	\$182	\$616	\$85	\$36	\$1	\$0
5121700	MNT BOIL-FUEL OIL	STEX	CAGE	\$159	\$0	\$0	\$0	\$32	\$107	\$15	\$6	\$0	\$0
5121700	MNT BOIL-FUEL OIL	STEX	JBG	\$223	\$10	\$158	\$46	\$2	\$6	\$1	\$0	\$0	\$0
5121700 Total				\$383	\$10	\$158	\$46	\$33	\$113	\$16	\$6	\$0	\$0
5121800	MNT BOIL-FEEDWATR	STEX	CAGE	\$2,422	\$0	\$0	\$0	\$479	\$1,623	\$223	\$94	\$3	\$0
5121800	MNT BOIL-FEEDWATR	STEX	JBG	\$1,355	\$59	\$961	\$278	\$11	\$38	\$5	\$2	\$0	\$0
5121800 Total				\$3,777	\$59	\$961	\$278	\$491	\$1,661	\$228	\$96	\$3	\$0
5121900	MNT BOIL-FRZ PRTEC	STEX	CAGE	\$85	\$0	\$0	\$0	\$17	\$57	\$8	\$3	\$0	\$0
5121900 Total				\$85	\$0	\$0	\$0	\$17	\$57	\$8	\$3	\$0	\$0
5122000	MNT BOILR-AUX SYST	STEX	CAGE	\$1,129	\$0	\$0	\$0	\$223	\$756	\$104	\$44	\$2	\$0
5122000	MNT BOILR-AUX SYST	STEX	JBG	\$57	\$3	\$41	\$12	\$0	\$2	\$0	\$0	\$0	\$0
5122000 Total				\$1,187	\$3	\$41	\$12	\$224	\$758	\$104	\$44	\$2	\$0
5122100	MNT BOILR-MAIN STM	STEX	CAGE	\$1,052	\$0	\$0	\$0	\$208	\$705	\$97	\$41	\$1	\$0
5122100	MNT BOILR-MAIN STM	STEX	JBG	\$667	\$29	\$473	\$137	\$6	\$19	\$3	\$1	\$0	\$0
5122100 Total				\$1,719	\$29	\$473	\$137	\$214	\$723	\$99	\$42	\$1	\$0
5122200	MNT BOIL-PLVRZD CL	STEX	CAGE	\$6,904	\$0	\$0	\$0	\$1,168	\$3,955	\$543	\$229	\$8	\$0
5122200	MNT BOIL-PLVRZD CL	STEX	JBG	\$2,285	\$100	\$1,620	\$468	\$19	\$65	\$9	\$4	\$0	\$0
5122200 Total				\$8,189	\$100	\$1,620	\$468	\$1,188	\$4,020	\$552	\$233	\$8	\$0
5122300	MNT BOIL-PRECIPTAT	STEX	CAGE	\$2,323	\$0	\$0	\$0	\$460	\$1,556	\$214	\$90	\$3	\$0
5122300	MNT BOIL-PRECIPTAT	STEX	JBG	\$1,750	\$77	\$1,241	\$359	\$15	\$49	\$7	\$3	\$0	\$0
5122300 Total				\$4,073	\$77	\$1,241	\$359	\$474	\$1,606	\$221	\$93	\$3	\$0
5122400	MNT BOIL-PRTRT WTR	STEX	CAGE	\$414	\$0	\$0	\$0	\$82	\$277	\$38	\$16	\$1	\$0
5122400	MNT BOIL-PRTRT WTR	STEX	JBG	\$146	\$6	\$104	\$30	\$1	\$4	\$1	\$0	\$0	\$0



Operations & Maintenance Expense (Actuals)

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

Primary Account	Description	Secondary Group Code	Alloc	Total	Calif	Oregon	Wash	WV-PPL	Utah	Idaho	Wv-UPL	FERC	Other
5122400 Total				\$560	\$6	\$104	\$30	\$83	\$281	\$39	\$16	\$1	\$0
5122500	MNT BOIL-RV OSMIS	STEX	CAGE	\$95	\$0	\$0	\$0	\$19	\$64	\$9	\$4	\$0	\$0
5122500	MNT BOIL-RV OSMIS	STEX	JBG	\$119	\$5	\$84	\$24	\$1	\$3	\$0	\$0	\$0	\$0
5122500 Total				\$214	\$5	\$84	\$24	\$20	\$67	\$9	\$4	\$0	\$0
5122600	MNT BOIL-RHEAT ST	STEX	CAGE	\$267	\$0	\$0	\$0	\$53	\$179	\$25	\$10	\$0	\$0
5122600	MNT BOIL-RHEAT ST	STEX	JBG	\$257	\$11	\$182	\$53	\$2	\$7	\$1	\$0	\$0	\$0
5122600 Total				\$525	\$11	\$182	\$53	\$55	\$186	\$26	\$11	\$0	\$0
5122800	MNT BOIL-SOOTBLWG	STEX	CAGE	\$1,410	\$0	\$0	\$0	\$279	\$944	\$130	\$55	\$2	\$0
5122800	MNT BOIL-SOOTBLWG	STEX	JBG	\$1,102	\$48	\$781	\$226	\$9	\$31	\$4	\$2	\$0	\$0
5122800 Total				\$2,512	\$48	\$781	\$226	\$288	\$976	\$134	\$57	\$2	\$0
5122900	MNT BOILR-SCRUBBER	STEX	CAGE	\$4,550	\$0	\$0	\$0	\$901	\$3,048	\$419	\$177	\$6	\$0
5122900	MNT BOILR-SCRUBBER	STEX	JBG	\$2,471	\$108	\$1,752	\$506	\$21	\$70	\$10	\$4	\$0	\$0
5122900 Total				\$7,021	\$108	\$1,752	\$506	\$921	\$3,118	\$428	\$181	\$6	\$0
5123000	MNT BOILR-BOTM ASH	STEX	CAGE	\$3,912	\$0	\$0	\$0	\$774	\$2,620	\$360	\$152	\$5	\$0
5123000	MNT BOILR-BOTM ASH	STEX	JBG	\$1,484	\$65	\$1,052	\$304	\$12	\$42	\$6	\$2	\$0	\$0
5123000 Total				\$5,396	\$65	\$1,052	\$304	\$787	\$2,662	\$366	\$154	\$5	\$0
5123100	MNT BOIL-WTR TRTMT	STEX	CAGE	\$376	\$0	\$0	\$0	\$74	\$252	\$35	\$15	\$1	\$0
5123100 Total				\$376	\$0	\$0	\$0	\$74	\$252	\$35	\$15	\$1	\$0
5123200	MNT BOIL-CNTL SUPT	STEX	CAGE	\$570	\$0	\$0	\$0	\$113	\$382	\$52	\$22	\$1	\$0
5123200	MNT BOIL-CNTL SUPT	STEX	JBG	\$23	\$23	\$370	\$107	\$4	\$15	\$1	\$1	\$0	\$0
5123200 Total				\$1,092	\$23	\$370	\$107	\$117	\$398	\$54	\$23	\$1	\$0
5123300	MAINT GEO GATH SVS	STEX	CAGE	\$121	\$0	\$0	\$0	\$24	\$81	\$11	\$5	\$0	\$0
5123300 Total				\$121	\$0	\$0	\$0	\$24	\$81	\$11	\$5	\$0	\$0
5123400	MAINT OF BOILERS	STEX	CAGE	\$961	\$0	\$0	\$0	\$190	\$643	\$98	\$37	\$1	\$0
5123400	MAINT OF BOILERS	STEX	JBG	\$337	\$15	\$239	\$69	\$3	\$10	\$1	\$1	\$0	\$0
5123400 Total				\$1,297	\$15	\$239	\$69	\$193	\$653	\$99	\$38	\$1	\$0
5124000	MNT BOILR-CONTROLS	STEX	CAGE	\$892	\$0	\$0	\$0	\$177	\$598	\$82	\$35	\$1	\$0
5124000	MNT BOILR-CONTROLS	STEX	JBG	\$351	\$15	\$249	\$72	\$3	\$10	\$1	\$1	\$0	\$0
5124000 Total				\$1,243	\$15	\$249	\$72	\$180	\$608	\$83	\$35	\$1	\$0
5125000	MNT BOILER-DRAFT	STEX	CAGE	\$2,287	\$0	\$0	\$0	\$453	\$1,532	\$210	\$89	\$3	\$0
5125000	MNT BOILER-DRAFT	STEX	JBG	\$997	\$44	\$707	\$204	\$8	\$28	\$4	\$2	\$0	\$0
5125000 Total				\$3,284	\$44	\$707	\$204	\$461	\$1,560	\$214	\$90	\$3	\$0
5126000	MNT BOILER-FIRESIDE	STEX	CAGE	\$1,220	\$0	\$0	\$0	\$241	\$817	\$112	\$47	\$2	\$0
5126000	MNT BOILER-FIRESIDE	STEX	JBG	\$4	\$0	\$3	\$1	\$0	\$0	\$0	\$0	\$0	\$0
5126000 Total				\$1,224	\$0	\$3	\$1	\$241	\$817	\$112	\$47	\$2	\$0
5127000	MNT BLR-BEARNG WTR	STEX	CAGE	\$85	\$0	\$0	\$0	\$17	\$57	\$8	\$3	\$0	\$0
5127000	MNT BLR-BEARNG WTR	STEX	JBG	\$95	\$4	\$67	\$19	\$1	\$3	\$0	\$0	\$0	\$0
5127000 Total				\$179	\$4	\$67	\$19	\$18	\$60	\$8	\$3	\$0	\$0
5128000	MNT BOILR WTR/STMD	STEX	CAGE	\$2,993	\$0	\$0	\$0	\$592	\$2,005	\$275	\$116	\$4	\$0
5128000	MNT BOILR WTR/STMD	STEX	JBG	\$1,902	\$83	\$1,349	\$390	\$16	\$54	\$7	\$19	\$0	\$0
5128000 Total				\$4,895	\$83	\$1,349	\$390	\$608	\$2,058	\$283	\$119	\$4	\$0
5129000	MNT BOIL-COMP AIR	STEX	CAGE	\$397	\$0	\$0	\$0	\$79	\$266	\$37	\$15	\$1	\$0
5129000 Total				\$397	\$0	\$0	\$0	\$79	\$266	\$37	\$15	\$1	\$0
5129900	MAINT BOILER-MISC	STEX	CAGE	\$376	\$0	\$0	\$0	\$74	\$252	\$35	\$15	\$1	\$0
5129900	MAINT BOILER-MISC	STEX	JBG	\$10	\$0	\$7	\$2	\$0	\$0	\$0	\$0	\$0	\$0
5129900 Total				\$386	\$0	\$7	\$2	\$74	\$252	\$35	\$15	\$1	\$0
5130000	MAINT ELEC PLANT	STEX	CAGE	\$2,556	\$0	\$0	\$0	\$506	\$1,712	\$235	\$99	\$3	\$0



Operations & Maintenance Expense (Actuals)

Twelve Months Ending - December 2008
 Allocation Method - F Factor West Control Area
 (Allocated in Thousands)

Primary Account	Description	Secondary Group Code	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other
5130000	MAINT ELEC PLANT	STEX	CAGW	\$218	\$10	\$161	\$47	\$0	\$0	\$0	\$0	\$0	\$0
5130000	MAINT ELEC PLANT	STEX	JBG	\$521	\$23	\$370	\$107	\$4	\$15	\$2	\$1	\$0	\$0
5130000 Total				\$3,295	\$33	\$531	\$153	\$510	\$1,727	\$237	\$100	\$4	\$0
5131000	MAINT ELEC AC	STEX	CAGE	\$11,162	\$0	\$0	\$0	\$2,209	\$7,477	\$1,027	\$434	\$15	\$0
5131000	MAINT ELEC AC	STEX	JBG	\$4,014	\$176	\$2,846	\$823	\$34	\$113	\$16	\$7	\$0	\$0
5131000 Total				\$15,176	\$178	\$2,846	\$823	\$2,243	\$7,590	\$1,043	\$440	\$15	\$0
5131100	MAINT/LUBE-OIL SYS	STEX	CAGE	\$441	\$0	\$0	\$0	\$87	\$295	\$41	\$17	\$1	\$0
5131100	MAINT/LUBE-OIL SYS	STEX	JBG	\$146	\$6	\$104	\$30	\$1	\$4	\$1	\$0	\$0	\$0
5131100 Total				\$587	\$6	\$104	\$30	\$88	\$300	\$41	\$17	\$1	\$0
5131300	MAINT/PREVENT ROUT	STEX	CAGE	\$10	\$0	\$0	\$0	\$2	\$7	\$1	\$0	\$0	\$0
5131300 Total				\$10	\$0	\$0	\$0	\$2	\$7	\$1	\$0	\$0	\$0
5131400	MAINT/MAIN TURBINE	STEX	CAGE	\$2,453	\$0	\$0	\$0	\$486	\$1,643	\$226	\$95	\$3	\$0
5131400	MAINT/MAIN TURBINE	STEX	JBG	\$1,985	\$87	\$1,408	\$407	\$17	\$56	\$8	\$3	\$0	\$0
5131400 Total				\$4,439	\$87	\$1,408	\$407	\$502	\$1,700	\$234	\$99	\$3	\$0
5132000	MAINT ALARMS/INFO	STEX	CAGE	\$891	\$0	\$0	\$0	\$176	\$597	\$82	\$35	\$1	\$0
5132000	MAINT ALARMS/INFO	STEX	JBG	\$87	\$4	\$62	\$18	\$1	\$2	\$0	\$0	\$0	\$0
5132000 Total				\$978	\$4	\$62	\$18	\$177	\$599	\$82	\$35	\$1	\$0
5133000	MAINT/AIR-COOL-COOL	STEX	CAGE	\$295	\$0	\$0	\$0	\$58	\$198	\$27	\$11	\$0	\$0
5133000	MAINT/AIR-COOL-COOL	STEX	JBG	\$295	\$0	\$0	\$0	\$58	\$198	\$27	\$11	\$0	\$0
5133000 Total				\$295	\$0	\$0	\$0	\$58	\$198	\$27	\$11	\$0	\$0
5134000	MAINT/COMPNT COOL	STEX	CAGE	\$96	\$0	\$0	\$0	\$19	\$64	\$9	\$4	\$0	\$0
5134000	MAINT/COMPNT COOL	STEX	JBG	\$128	\$6	\$91	\$26	\$1	\$4	\$0	\$0	\$0	\$0
5134000 Total				\$224	\$6	\$91	\$26	\$20	\$68	\$9	\$4	\$0	\$0
5135000	MAINT/COMPNT AUXIL	STEX	CAGE	\$808	\$0	\$0	\$0	\$160	\$542	\$74	\$31	\$1	\$0
5135000	MAINT/COMPNT AUXIL	STEX	JBG	\$113	\$5	\$80	\$23	\$1	\$3	\$0	\$0	\$0	\$0
5135000 Total				\$921	\$5	\$80	\$23	\$161	\$545	\$75	\$32	\$1	\$0
5137000	MAINT-COOLING TOWR	STEX	CAGE	\$1,169	\$0	\$0	\$0	\$231	\$783	\$108	\$45	\$2	\$0
5137000	MAINT-COOLING TOWR	STEX	JBG	\$277	\$12	\$196	\$57	\$2	\$8	\$1	\$0	\$0	\$0
5137000 Total				\$1,446	\$12	\$196	\$57	\$234	\$791	\$109	\$46	\$2	\$0
5138000	MAINT-CIRCUL WATER	STEX	CAGE	\$905	\$0	\$0	\$0	\$179	\$606	\$83	\$35	\$1	\$0
5138000	MAINT-CIRCUL WATER	STEX	JBG	\$313	\$14	\$222	\$64	\$3	\$9	\$1	\$1	\$0	\$0
5138000 Total				\$1,218	\$14	\$222	\$64	\$182	\$615	\$84	\$36	\$1	\$0
5139000	MAINT-ELECT - DC	STEX	CAGE	\$155	\$0	\$0	\$0	\$31	\$104	\$14	\$6	\$0	\$0
5139000	MAINT-ELECT - DC	STEX	JBG	\$91	\$4	\$64	\$19	\$1	\$3	\$0	\$0	\$0	\$0
5139000 Total				\$246	\$4	\$64	\$19	\$31	\$106	\$15	\$6	\$0	\$0
5139900	MNT ELEC PLT-MISC	STEX	CAGE	\$39	\$0	\$0	\$0	\$8	\$26	\$4	\$2	\$0	\$0
5139900 Total				\$39	\$0	\$0	\$0	\$8	\$26	\$4	\$2	\$0	\$0
5140000	MAINT MISC STM PLN	STEX	CAGE	\$5,192	\$0	\$0	\$0	\$1,027	\$3,478	\$478	\$202	\$7	\$0
5140000	MAINT MISC STM PLN	STEX	CAGW	\$304	\$14	\$225	\$65	\$0	\$0	\$0	\$0	\$0	\$0
5140000	MAINT MISC STM PLN	STEX	JBG	\$1,318	\$56	\$935	\$270	\$11	\$37	\$5	\$2	\$0	\$0
5140000 Total				\$6,814	\$72	\$1,160	\$335	\$1,038	\$3,515	\$483	\$204	\$7	\$0
5141000	MISC STM-COMP AIR	STEX	CAGE	\$1,689	\$0	\$0	\$0	\$336	\$1,138	\$156	\$66	\$2	\$0
5141000	MISC STM-COMP AIR	STEX	JBG	\$338	\$15	\$240	\$69	\$3	\$10	\$1	\$1	\$0	\$0
5141000 Total				\$2,027	\$15	\$240	\$69	\$339	\$1,147	\$158	\$67	\$2	\$0
5142000	MISC STM PLT-CONSU	STEX	CAGE	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5142000 Total				\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5144000	MISC STM PLNT-LAB	STEX	CAGE	\$211	\$0	\$0	\$0	\$42	\$142	\$19	\$8	\$0	\$0
5144000	MISC STM PLNT-LAB	STEX	JBG	\$195	\$9	\$138	\$40	\$2	\$6	\$1	\$0	\$0	\$0



Operations & Maintenance Expense (Actuals)

Twelve Months Ending - December 2008
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Description	Secondary Group Code	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other
51440000 Total				\$408	\$9	\$138	\$40	\$43	\$147	\$20	\$9	\$0	\$0
51450000	MAINT MISC-SM TOOL	STEX	CAGE	\$291	\$0	\$0	\$0	\$58	\$195	\$27	\$11	\$0	\$0
51450000	MAINT MISC-SM TOOL	STEX	JBG	\$55	\$2	\$39	\$11	\$0	\$2	\$0	\$0	\$0	\$0
51450000 Total				\$346	\$2	\$39	\$11	\$58	\$197	\$27	\$11	\$0	\$0
51460000	MAINT/PAGING SYS	STEX	CAGE	\$156	\$0	\$0	\$156	\$0	\$104	\$14	\$6	\$0	\$0
51460000	MAINT/PAGING SYS	STEX	JBG	\$40	\$2	\$28	\$8	\$0	\$1	\$0	\$0	\$0	\$0
51460000 Total				\$196	\$2	\$28	\$8	\$31	\$106	\$14	\$6	\$0	\$0
51470000	MAINT/PLANT EQUIP	STEX	CAGE	\$1,118	\$0	\$0	\$0	\$221	\$749	\$103	\$43	\$2	\$0
51470000	MAINT/PLANT EQUIP	STEX	CAGW	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
51470000	MAINT/PLANT EQUIP	STEX	JBG	\$577	\$25	\$409	\$118	\$5	\$16	\$0	\$0	\$0	\$0
51470000 Total				\$1,695	\$25	\$409	\$118	\$226	\$765	\$105	\$44	\$2	\$0
51480000	MAINT/PLT-VEHICLES	STEX	CAGE	\$887	\$0	\$0	\$0	\$175	\$584	\$82	\$34	\$1	\$0
51480000	MAINT/PLT-VEHICLES	STEX	JBG	\$326	\$14	\$231	\$67	\$3	\$9	\$1	\$0	\$0	\$0
51480000 Total				\$1,213	\$14	\$231	\$67	\$178	\$603	\$83	\$35	\$1	\$0
51490000	MAINT MISC-OTHER	STEX	CAGE	\$168	\$0	\$0	\$0	\$33	\$112	\$15	\$7	\$0	\$0
51490000	MAINT MISC-OTHER	STEX	JBG	\$ (122)	\$ (5)	\$ (87)	\$ (25)	\$ (1)	\$ (3)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
51490000 Total				\$46	\$ (5)	\$ (87)	\$ (25)	\$32	\$109	\$15	\$6	\$0	\$0
53900000	OPER SUPERV & ENG	HYEX	CAGE	\$933	\$0	\$0	\$0	\$185	\$625	\$86	\$36	\$1	\$0
53900000	OPER SUPERV & ENG	HYEX	CAGW	\$7,894	\$361	\$5,844	\$1,689	\$0	\$0	\$0	\$0	\$0	\$0
53900000 Total				\$8,826	\$361	\$5,844	\$1,689	\$185	\$625	\$86	\$36	\$1	\$0
53600000	WATER FOR POWER	HYEX	CAGE	\$9	\$0	\$0	\$0	\$2	\$6	\$1	\$0	\$0	\$0
53600000	WATER FOR POWER	HYEX	CAGW	\$292	\$13	\$217	\$63	\$0	\$0	\$0	\$0	\$0	\$0
53600000 Total				\$301	\$13	\$217	\$63	\$2	\$6	\$1	\$0	\$0	\$0
53700000	HYDRAULIC EXPENSES	HYEX	CAGW	\$2,291	\$105	\$1,696	\$490	\$0	\$0	\$0	\$0	\$0	\$0
53700000 Total				\$2,291	\$105	\$1,696	\$490	\$0	\$0	\$0	\$0	\$0	\$0
53710000	HYDRO/FISH & WILD	HYEX	CAGE	\$130	\$0	\$0	\$0	\$26	\$87	\$12	\$5	\$0	\$0
53710000	HYDRO/FISH & WILD	HYEX	CAGW	\$307	\$14	\$227	\$66	\$0	\$0	\$0	\$0	\$0	\$0
53710000 Total				\$437	\$14	\$227	\$66	\$26	\$87	\$12	\$5	\$0	\$0
53720000	HYDRO/HATCHERY EXP	HYEX	CAGW	\$15	\$1	\$11	\$3	\$0	\$0	\$0	\$0	\$0	\$0
53720000 Total				\$15	\$1	\$11	\$3	\$0	\$0	\$0	\$0	\$0	\$0
53740000	HYDRO/OTH REC FAC	HYEX	CAGE	\$59	\$0	\$0	\$0	\$12	\$40	\$5	\$2	\$0	\$0
53740000	HYDRO/OTH REC FAC	HYEX	CAGW	\$177	\$8	\$131	\$38	\$0	\$0	\$0	\$0	\$0	\$0
53740000 Total				\$236	\$8	\$131	\$38	\$12	\$40	\$5	\$2	\$0	\$0
53790000	HYDRO EXPENSE-OTH	HYEX	CAGE	\$206	\$0	\$0	\$0	\$41	\$138	\$19	\$8	\$0	\$0
53790000	HYDRO EXPENSE-OTH	HYEX	CAGW	\$906	\$41	\$671	\$194	\$0	\$0	\$0	\$0	\$0	\$0
53790000 Total				\$1,112	\$41	\$671	\$194	\$41	\$138	\$19	\$8	\$0	\$0
53800000	ELECTRIC EXPENSES	HYEX	CAGE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
53800000 Total				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
53900000	MSC HYD PWR GEN EX	HYEX	CAGE	\$5,867	\$0	\$0	\$0	\$1,161	\$3,930	\$540	\$228	\$8	\$0
53900000	MSC HYD PWR GEN EX	HYEX	CAGW	\$11,979	\$548	\$8,868	\$2,563	\$0	\$0	\$0	\$0	\$0	\$0
53900000 Total				\$17,846	\$548	\$8,868	\$2,563	\$1,161	\$3,930	\$540	\$228	\$8	\$0
54000000	RENTS (HYDRO GEN)	HYEX	CAGE	\$ (1)	\$0	\$0	\$0	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
54000000	RENTS (HYDRO GEN)	HYEX	CAGW	\$142	\$6	\$105	\$30	\$0	\$0	\$0	\$0	\$0	\$0
54000000 Total				\$141	\$6	\$105	\$30	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
54100000	MNT SUPERV & ENG	HYEX	CAGW	\$3	\$0	\$2	\$1	\$0	\$0	\$0	\$0	\$0	\$0
54100000 Total				\$3	\$0	\$2	\$1	\$0	\$0	\$0	\$0	\$0	\$0
54200000	MAINT OF STRUCTURE	HYEX	CAGE	\$88	\$0	\$0	\$0	\$17	\$59	\$6	\$3	\$0	\$0



Operations & Maintenance Expense (Actuals)

Twelve Months Ending - December 2008
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Description	Secondary Group Code	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other
5420000	MAINT OF STRUCTURE	HYEX	CAGW	\$1,137	\$52	\$842	\$243	\$17	\$59	\$8	\$3	\$0	\$0
5420000 Total				\$1,225	\$52	\$842	\$243	\$17	\$59	\$8	\$3	\$0	\$0
5430000	MNT DAMS & WTR SYS	HYEX	CAGE	\$445	\$0	\$0	\$0	\$88	\$298	\$41	\$17	\$1	\$0
5430000	MNT DAMS & WTR SYS	HYEX	CAGW	\$993	\$45	\$735	\$212	\$45	\$0	\$0	\$0	\$0	\$0
5430000 Total				\$1,437	\$45	\$735	\$212	\$88	\$298	\$41	\$17	\$1	\$0
5440000	MAINT OF ELEC PLNT	HYEX	CAGE	\$130	\$0	\$0	\$0	\$26	\$87	\$12	\$5	\$0	\$0
5440000	MAINT OF ELEC PLNT	HYEX	CAGW	\$63	\$3	\$47	\$14	\$0	\$0	\$0	\$0	\$0	\$0
5440000 Total				\$193	\$3	\$47	\$14	\$26	\$87	\$12	\$5	\$0	\$0
5441000	PRIME MOVERS & GEN	HYEX	CAGE	\$230	\$0	\$0	\$0	\$46	\$154	\$21	\$9	\$0	\$0
5441000	PRIME MOVERS & GEN	HYEX	CAGW	\$383	\$18	\$284	\$82	\$0	\$0	\$0	\$0	\$0	\$0
5441000 Total				\$614	\$18	\$284	\$82	\$46	\$154	\$21	\$9	\$0	\$0
5442000	ACCESS ELEC EQUIP	HYEX	CAGE	\$155	\$0	\$0	\$0	\$104	\$14	\$6	\$0	\$0	\$0
5442000	ACCESS ELEC EQUIP	HYEX	CAGW	\$610	\$28	\$452	\$131	\$28	\$0	\$0	\$0	\$0	\$0
5442000 Total				\$766	\$28	\$452	\$131	\$104	\$14	\$6	\$0	\$0	\$0
5450000	MNT MISC HYDRO PLT	HYEX	CAGW	\$10	\$0	\$8	\$2	\$0	\$8	\$0	\$0	\$0	\$0
5450000 Total				\$10	\$0	\$8	\$2	\$0	\$8	\$0	\$0	\$0	\$0
5454000	MAINT-OTH REC FAC	HYEX	CAGE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5454000	MAINT-OTH REC FAC	HYEX	CAGW	\$14	\$1	\$10	\$3	\$0	\$0	\$0	\$0	\$0	\$0
5454000 Total				\$14	\$1	\$10	\$3	\$0	\$0	\$0	\$0	\$0	\$0
5455000	MAINT-RDS/TRAILBR	HYEX	CAGE	\$377	\$0	\$0	\$0	\$75	\$253	\$35	\$15	\$1	\$0
5455000	MAINT-RDS/TRAILBR	HYEX	CAGW	\$640	\$29	\$474	\$137	\$0	\$0	\$0	\$0	\$0	\$0
5455000 Total				\$1,017	\$29	\$474	\$137	\$75	\$253	\$35	\$15	\$1	\$0
5459000	MAINT HYDRO-OTHER	HYEX	CAGE	\$327	\$0	\$0	\$0	\$65	\$219	\$30	\$13	\$0	\$0
5459000	MAINT HYDRO-OTHER	HYEX	CAGW	\$784	\$36	\$580	\$168	\$0	\$0	\$0	\$0	\$0	\$0
5459000 Total				\$1,110	\$36	\$580	\$168	\$65	\$219	\$30	\$13	\$0	\$0
5460000	OPER SUPRV & ENG	OPEX	CAGE	\$218	\$0	\$0	\$0	\$43	\$146	\$20	\$8	\$0	\$0
5471000	NATURAL GAS	NPCX	CAEE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5471000	NATURAL GAS	NPCX	CAEW	\$91,948	\$4,300	\$68,000	\$19,648	\$0	\$0	\$0	\$0	\$0	\$0
5471000 Total				\$91,948	\$4,300	\$68,000	\$19,648	\$0	\$0	\$0	\$0	\$0	\$0
5480000	GENERATION EXP	OPEX	CAGE	\$9,374	\$0	\$0	\$0	\$1,855	\$6,279	\$863	\$364	\$13	\$0
5480000	GENERATION EXP	OPEX	CAGW	\$8,471	\$387	\$6,271	\$1,813	\$0	\$0	\$0	\$0	\$0	\$0
5480000	GENERATION EXP	OPEX	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5480000 Total				\$17,845	\$387	\$6,271	\$1,813	\$1,855	\$6,279	\$863	\$364	\$13	\$0
5490000	MIS OTH PWR GEN EX	OPEX	CAGE	\$3,029	\$0	\$0	\$0	\$600	\$2,029	\$279	\$118	\$4	\$0
5490000	MIS OTH PWR GEN EX	OPEX	CAGW	\$7,328	\$335	\$5,425	\$1,568	\$0	\$0	\$0	\$0	\$0	\$0
5490000	MIS OTH PWR GEN EX	OPEX	SG	\$586	\$10	\$165	\$47	\$73	\$240	\$34	\$14	\$2	\$0
5490000 Total				\$10,944	\$345	\$5,590	\$1,615	\$673	\$2,269	\$313	\$132	\$6	\$0
5500000	RENTS (OTHER GEN)	OPEX	CAGE	\$5,009	\$0	\$0	\$0	\$991	\$3,355	\$461	\$195	\$7	\$0
5500000	RENTS (OTHER GEN)	OPEX	CAGW	\$1,731	\$79	\$1,281	\$370	\$0	\$0	\$0	\$0	\$0	\$0
5500000	RENTS (OTHER GEN)	OPEX	SG	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5500000 Total				\$6,740	\$79	\$1,281	\$370	\$991	\$3,355	\$461	\$195	\$7	\$0
5510000	MAINT SUPV & ENG	OPEX	CAGE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5510000 Total				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5520000	MAINT OF STRUCTURE	OPEX	CAGE	\$1,270	\$0	\$0	\$0	\$251	\$651	\$117	\$49	\$2	\$0
5520000	MAINT OF STRUCTURE	OPEX	CAGW	\$10	\$0	\$7	\$2	\$0	\$0	\$0	\$0	\$0	\$0
5520000 Total				\$1,280	\$0	\$7	\$2	\$251	\$651	\$117	\$49	\$2	\$0



Operations & Maintenance Expense (Actuals)

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 (Allocated in Thousands)

Primary Account	Description	Secondary Group Code	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-JPL	FERC	Other
5530000	MINT GEN & ELEC PLT	OPEX	CAGE	\$5,396	\$0	\$0	\$0	\$1,068	\$3,615	\$497	\$210	\$7	\$0
5530000 Total				\$5,911	\$24	\$381	\$110	\$1,068	\$3,615	\$497	\$210	\$7	\$0
5540000	MINT MSC OTH PWR GN	OPEX	CAGE	\$483	\$0	\$0	\$0	\$96	\$323	\$44	\$19	\$1	\$0
5540000 Total				\$0	\$0	\$0	\$0	\$96	\$323	\$44	\$19	\$1	\$0
5540000	MINT MSC OTH PWR GN	OPEX	CAGW	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5540000 Total				\$483	\$0	\$0	\$0	\$96	\$323	\$44	\$19	\$1	\$0
5546000	MISC PLANT EQUIP	OPEX	CAGE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5546000 Total				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5550000	PURCHASED POWER	PSEX	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5550000 Total				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5551100	REG BILL OR-(PACF)	PSEX	OR	\$ (4,162)	\$0	\$ (4,162)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5551100 Total				\$ (4,162)	\$0	\$ (4,162)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5551200	REG BILL-WA (PACF)	PSEX	WA	\$ (1,270)	\$0	\$0	\$ (1,270)	\$0	\$0	\$0	\$0	\$0	\$0
5551200 Total				\$ (1,270)	\$0	\$0	\$ (1,270)	\$0	\$0	\$0	\$0	\$0	\$0
5551300	REG BILL-ID (UTAH)	PSEX	IDU	\$554	\$0	\$0	\$0	\$0	\$0	\$554	\$0	\$0	\$0
5551300 Total				\$554	\$0	\$0	\$0	\$0	\$0	\$554	\$0	\$0	\$0
5552500	OTH/INT/REC/DEL	NPCX	CAEE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5552500 Total				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5555500	IPP ENERGY PURCH	NPCX	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5555500 Total				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5556100	BOOKOUTS NETTED-LOSS	NPCX	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5556100 Total				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5556200	TRADING NETTED-LOSS	NPCX	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5556200 Total				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5556500	PRE-MERG FIRM PURC	NPCX	CAEW	\$39,860	\$1,864	\$29,478	\$8,518	\$0	\$0	\$0	\$0	\$0	\$0
5556500 Total				\$39,860	\$1,864	\$29,478	\$8,518	\$0	\$0	\$0	\$0	\$0	\$0
5556600	PRE-MERG DEM P-PPL	NPCX	CAGW	\$64,014	\$2,928	\$47,390	\$13,697	\$0	\$0	\$0	\$0	\$0	\$0
5556600 Total				\$64,014	\$2,928	\$47,390	\$13,697	\$0	\$0	\$0	\$0	\$0	\$0
5556700	POST-MERG FIRM PUR	NPCX	CAGW	\$776,572	\$35,518	\$574,896	\$166,158	\$0	\$0	\$0	\$0	\$0	\$0
5556700 Total				\$776,572	\$35,518	\$574,896	\$166,158	\$0	\$0	\$0	\$0	\$0	\$0
5556800	OTHER GENERATION EXP	NPCX	CAGW	\$2,030	\$93	\$1,503	\$434	\$0	\$0	\$0	\$0	\$0	\$0
5556800 Total				\$2,188	\$93	\$1,503	\$434	\$0	\$0	\$0	\$0	\$0	\$0
5556900	WA QUALIFYING FACILITIES	NPCX	WA	\$2,188	\$0	\$0	\$2,188	\$0	\$0	\$0	\$0	\$0	\$0
5556900 Total				\$2,188	\$0	\$0	\$2,188	\$0	\$0	\$0	\$0	\$0	\$0
5558000	PUR PWR-UNDR CAP LEA	NPCX	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5558000 Total				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5560000	SYS CTRL & LD DISP	PSEX	SG	\$1,998	\$35	\$563	\$161	\$249	\$818	\$116	\$48	\$8	\$0
5560000 Total				\$1,998	\$35	\$563	\$161	\$249	\$818	\$116	\$48	\$8	\$0
5570000	OTHER EXPENSES	PSEX	CAGE	\$9,805	\$0	\$0	\$0	\$1,941	\$6,568	\$902	\$381	\$13	\$0
5570000	OTHER EXPENSES	PSEX	CAGW	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5570000	OTHER EXPENSES	PSEX	JBG	\$2,214	\$97	\$1,570	\$454	\$18	\$63	\$9	\$4	\$0	\$0
5570000	OTHER EXPENSES	PSEX	SG	\$43,186	\$758	\$12,173	\$3,477	\$5,389	\$17,686	\$2,508	\$1,030	\$166	\$0
5570000 Total				\$55,205	\$855	\$13,742	\$3,931	\$7,348	\$24,317	\$3,419	\$1,414	\$180	\$0
5578000	OTH EXP-CHOLLA REG	PSEX	CAGE	\$1,122	\$0	\$0	\$0	\$222	\$752	\$103	\$44	\$2	\$0
5578000	OTH EXP-CHOLLA REG	PSEX	IDU	\$ (33)	\$0	\$0	\$0	\$0	\$0	\$ (33)	\$0	\$0	\$0
5578000	OTH EXP-CHOLLA REG	PSEX	OR	\$ (54)	\$0	\$ (54)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5578000	OTH EXP-CHOLLA REG	PSEX	WA	\$ (97)	\$0	\$0	\$ (97)	\$0	\$0	\$0	\$0	\$0	\$0
5578000 Total				\$ (97)	\$0	\$ (54)	\$ (97)	\$0	\$0	\$0	\$0	\$0	\$0
5578000 Total				\$939	\$0	\$ (54)	\$ (97)	\$222	\$752	\$70	\$44	\$2	\$0



Operations & Maintenance Expense (Actuals)

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 (Allocated in Thousands)

Primary Account	Description	Secondary Group Code	Alloc	Total	Calif	Oregon	Utah	Wy-PPL	Idaho	Wy-UPL	FERC	Other
5600000	OPER SUPERV & ENG	TNEX	CAGE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5600000	OPER SUPERV & ENG	TNEX	CAGW	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5600000	OPER SUPERV & ENG	TNEX	SG	\$7,808	\$137	\$2,201	\$3,198	\$974	\$453	\$186	\$30	\$0
5600000 Total				\$7,808	\$137	\$2,201	\$3,198	\$974	\$453	\$186	\$30	\$0
5612000	LD - MONITOR & OPER	TNEX	CAGW	\$15	\$1	\$11	\$3	\$0	\$0	\$0	\$0	\$0
5612000	LD - MONITOR & OPER	TNEX	SG	\$7,099	\$125	\$2,001	\$2,907	\$886	\$412	\$169	\$27	\$0
5612000 Total				\$7,114	\$125	\$2,012	\$2,907	\$886	\$412	\$169	\$27	\$0
5613000	LD - TRANS SVC & SCH	TNEX	CAGE	\$84	\$0	\$0	\$56	\$17	\$8	\$3	\$0	\$0
5613000 Total				\$84	\$0	\$0	\$56	\$17	\$8	\$3	\$0	\$0
5616000	TRANS SVC STUDIES	TNEX	SG	\$73	\$1	\$21	\$30	\$9	\$4	\$2	\$0	\$0
5616000 Total				\$73	\$1	\$21	\$30	\$9	\$4	\$2	\$0	\$0
5617000	GEN INTERCNCT STUD	TNEX	SG	\$1,265	\$22	\$356	\$518	\$158	\$73	\$30	\$5	\$0
5617000 Total				\$1,265	\$22	\$356	\$518	\$158	\$73	\$30	\$5	\$0
5620000	STATION EXP(TRANS)	TNEX	CAGE	\$1,364	\$0	\$0	\$914	\$270	\$126	\$53	\$2	\$0
5620000	STATION EXP(TRANS)	TNEX	CAGW	\$484	\$22	\$359	\$104	\$0	\$0	\$0	\$0	\$0
5620000	STATION EXP(TRANS)	TNEX	JBG	\$21	\$1	\$15	\$1	\$0	\$0	\$0	\$0	\$0
5620000 Total				\$1,870	\$23	\$374	\$914	\$270	\$126	\$53	\$2	\$0
5630000	OVERHEAD LINE EXP	TNEX	CAGE	\$86	\$0	\$0	\$58	\$17	\$8	\$3	\$0	\$0
5630000	OVERHEAD LINE EXP	TNEX	CAGW	\$7	\$0	\$5	\$2	\$0	\$0	\$0	\$0	\$0
5630000 Total				\$93	\$0	\$5	\$58	\$17	\$8	\$3	\$0	\$0
5650000	TRNS ELEC BY OTHERS	NPCX	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5650000 Total				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5651000	S/T FIRM WHEELING	NPCX	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5651000 Total				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5652500	NON-FIRM WHEEL EXP	NPCX	CAEE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5652500 Total				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5652600	PRE-MERG FRM W-PPL	NPCX	CAGW	\$33,373	\$1,526	\$24,706	\$7,141	\$0	\$0	\$0	\$0	\$0
5652600 Total				\$33,373	\$1,526	\$24,706	\$7,141	\$0	\$0	\$0	\$0	\$0
5652700	PRE-MERG WHEEL-UPL	NPCX	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5652700 Total				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5654600	POST-MRG WHEEL EXP	NPCX	CAGW	\$50,004	\$2,287	\$37,018	\$10,699	\$0	\$0	\$0	\$0	\$0
5654600 Total				\$50,004	\$2,287	\$37,018	\$10,699	\$0	\$0	\$0	\$0	\$0
5660000	MISC TRANS EXPENSE	TNEX	CAGE	\$5	\$0	\$0	\$3	\$1	\$0	\$0	\$0	\$0
5660000	MISC TRANS EXPENSE	TNEX	CAGW	\$9	\$0	\$6	\$2	\$0	\$0	\$0	\$0	\$0
5660000	MISC TRANS EXPENSE	TNEX	SG	\$1,781	\$31	\$502	\$730	\$222	\$103	\$42	\$7	\$0
5660000 Total				\$1,795	\$32	\$508	\$733	\$223	\$104	\$43	\$7	\$0
5670000	RENITS-TRANSMISSION	TNEX	CAGE	\$336	\$0	\$0	\$225	\$67	\$31	\$13	\$0	\$0
5670000	RENITS-TRANSMISSION	TNEX	CAGW	\$467	\$21	\$346	\$100	\$0	\$0	\$0	\$0	\$0
5670000	RENITS-TRANSMISSION	TNEX	SG	\$19	\$0	\$5	\$8	\$2	\$1	\$0	\$0	\$0
5670000 Total				\$823	\$22	\$351	\$233	\$69	\$32	\$14	\$1	\$0
5680000	MNT SUPERV & ENG	TNEX	CAGW	\$10	\$0	\$7	\$0	\$0	\$0	\$0	\$0	\$0
5680000	MNT SUPERV & ENG	TNEX	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5680000 Total				\$10	\$0	\$7	\$0	\$0	\$0	\$0	\$0	\$0
5690000	MAINT OF STRUCTURE	TNEX	CAGW	\$3	\$0	\$2	\$0	\$0	\$0	\$0	\$0	\$0
5690000 Total				\$3	\$0	\$2	\$0	\$0	\$0	\$0	\$0	\$0
5691000	MAINT-COMP HW TRANS	TNEX	SG	\$290	\$5	\$82	\$119	\$36	\$17	\$7	\$1	\$0
5691000 Total				\$290	\$5	\$82	\$119	\$36	\$17	\$7	\$1	\$0
5691000 Total				\$290	\$5	\$82	\$119	\$36	\$17	\$7	\$1	\$0



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 (Allocated in Thousands)

Primary Account	Description	Secondary Group Code	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other
5692000	MAINT-COMP SW TRANS	TNEX	\$11	\$636	\$11	\$179	\$51	\$79	\$261	\$37	\$15	\$2	\$0
5692000 Total			\$11	\$636	\$11	\$179	\$51	\$79	\$261	\$37	\$15	\$2	\$0
5693000	MAINT-COM EQP TRANS	TNEX	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5693000	MAINT-COM EQP TRANS	TNEX	\$5	\$5	\$0	\$3	\$1	\$0	\$0	\$0	\$0	\$0	\$0
5693000	MAINT-COM EQP TRANS	TNEX	\$56	\$3,195	\$56	\$900	\$257	\$399	\$1,308	\$186	\$76	\$12	\$0
5693000 Total			\$56	\$3,195	\$56	\$900	\$257	\$399	\$1,308	\$186	\$76	\$12	\$0
5700000	MAINT STATION EQUIP	TNEX	\$0	\$7,448	\$0	\$0	\$0	\$1,474	\$4,989	\$685	\$289	\$10	\$0
5700000	MAINT STATION EQUIP	TNEX	\$160	\$3,500	\$160	\$2,591	\$749	\$0	\$0	\$0	\$0	\$0	\$0
5700000	MAINT STATION EQUIP	TNEX	\$4	\$66	\$4	\$19	\$1	\$1	\$3	\$0	\$0	\$0	\$0
5700000	MAINT STATION EQUIP	TNEX	\$1	\$51	\$1	\$14	\$4	\$6	\$21	\$3	\$1	\$0	\$0
5700000 Total			\$165	\$11,093	\$165	\$2,672	\$772	\$1,481	\$5,013	\$689	\$291	\$10	\$0
5710000	MAINT OVHD LINES	TNEX	\$0	\$8,848	\$0	\$0	\$0	\$1,751	\$5,927	\$814	\$344	\$12	\$0
5710000	MAINT OVHD LINES	TNEX	\$338	\$7,395	\$338	\$5,475	\$1,582	\$0	\$0	\$0	\$0	\$0	\$0
5710000	MAINT OVHD LINES	TNEX	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5710000	MAINT OVHD LINES	TNEX	\$(1)	\$(38)	\$(1)	\$(11)	\$(3)	\$(5)	\$(15)	\$(2)	\$(1)	\$(0)	\$0
5710000 Total			\$338	\$16,205	\$338	\$5,464	\$1,579	\$1,746	\$5,911	\$812	\$343	\$12	\$0
5720000	MINT UNDERGRD LINES	TNEX	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5720000 Total			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5730000	MINT MSC TRANS PLNT	TNEX	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5730000	MINT MSC TRANS PLNT	TNEX	\$8	\$480	\$8	\$135	\$39	\$60	\$197	\$28	\$11	\$2	\$0
5730000 Total			\$8	\$481	\$8	\$135	\$39	\$60	\$197	\$28	\$11	\$2	\$0
5800000	OPER SUPERV & ENG	CA	\$23	\$23	\$23	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5800000	OPER SUPERV & ENG	IDU	\$0	\$(43)	\$0	\$0	\$0	\$0	\$0	\$0	\$(43)	\$0	\$0
5800000	OPER SUPERV & ENG	OR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5800000	OPER SUPERV & ENG	SNPD	\$726	\$20,120	\$726	\$5,883	\$1,362	\$1,599	\$9,320	\$938	\$293	\$0	\$0
5800000	OPER SUPERV & ENG	UT	\$0	\$108	\$0	\$0	\$0	\$0	\$108	\$0	\$0	\$0	\$0
5800000	OPER SUPERV & ENG	WA	\$68	\$68	\$68	\$0	\$68	\$0	\$0	\$0	\$0	\$0	\$0
5800000	OPER SUPERV & ENG	WYP	\$0	\$20	\$0	\$0	\$0	\$20	\$0	\$0	\$0	\$0	\$0
5800000 Total			\$748	\$20,297	\$748	\$5,883	\$1,431	\$1,620	\$9,428	\$894	\$293	\$0	\$0
5810000	LOAD DISPATCHING	SNPD	\$461	\$12,783	\$461	\$3,737	\$865	\$1,016	\$5,921	\$596	\$186	\$0	\$0
5810000 Total			\$461	\$12,783	\$461	\$3,737	\$865	\$1,016	\$5,921	\$596	\$186	\$0	\$0
5820000	STATION EXP(DIST)	CA	\$96	\$96	\$96	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5820000	STATION EXP(DIST)	IDU	\$0	\$254	\$0	\$0	\$0	\$0	\$0	\$254	\$0	\$0	\$0
5820000	STATION EXP(DIST)	OR	\$0	\$1,281	\$0	\$1,281	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5820000	STATION EXP(DIST)	SNPD	\$26	\$26	\$1	\$8	\$2	\$2	\$12	\$1	\$0	\$0	\$0
5820000	STATION EXP(DIST)	UT	\$0	\$1,958	\$0	\$0	\$0	\$0	\$1,958	\$0	\$0	\$0	\$0
5820000	STATION EXP(DIST)	WA	\$326	\$326	\$0	\$0	\$326	\$0	\$0	\$0	\$0	\$0	\$0
5820000	STATION EXP(DIST)	WYP	\$0	\$634	\$0	\$0	\$0	\$634	\$0	\$0	\$0	\$0	\$0
5820000 Total			\$97	\$4,574	\$97	\$1,288	\$328	\$636	\$1,970	\$255	\$0	\$0	\$0
5830000	OVHD LINE EXPENSES	CA	\$339	\$339	\$339	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5830000	OVHD LINE EXPENSES	IDU	\$0	\$162	\$0	\$0	\$0	\$0	\$0	\$162	\$0	\$0	\$0
5830000	OVHD LINE EXPENSES	OR	\$0	\$2,550	\$0	\$2,550	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5830000	OVHD LINE EXPENSES	SNPD	\$4	\$13	\$0	\$4	\$1	\$1	\$6	\$1	\$0	\$0	\$0
5830000	OVHD LINE EXPENSES	UT	\$0	\$1,438	\$0	\$0	\$0	\$0	\$1,438	\$0	\$0	\$0	\$0
5830000	OVHD LINE EXPENSES	WA	\$0	\$385	\$0	\$0	\$385	\$0	\$0	\$0	\$0	\$0	\$0
5830000	OVHD LINE EXPENSES	WYP	\$0	\$347	\$0	\$0	\$0	\$347	\$0	\$0	\$0	\$0	\$0
5830000	OVHD LINE EXPENSES	WYU	\$0	\$158	\$0	\$0	\$0	\$0	\$0	\$0	\$158	\$0	\$0



Operations & Maintenance Expense (Actuals)

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 (Allocated in Thousands)

Primary Account	Description	Secondary Group Code	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other
58300000 Total				\$5,392	\$40	\$2,554	\$386	\$348	\$1,444	\$163	\$158	\$0	\$0
58400000	UDRGRND LINE EXP	DNEX	WYP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
58400000 Total				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
58500000 Total				\$222	\$8	\$65	\$15	\$18	\$103	\$10	\$3	\$0	\$0
58500000	STRT LGHT-SGNL SYS	DNEX	SNPD	\$222	\$8	\$65	\$15	\$18	\$103	\$10	\$3	\$0	\$0
58600000	METER EXPENSES	DNEX	CA	\$215	\$215	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
58600000	METER EXPENSES	DNEX	IDU	\$359	\$0	\$0	\$0	\$0	\$0	\$359	\$0	\$0	\$0
58600000	METER EXPENSES	DNEX	OR	\$2,507	\$0	\$2,507	\$0	\$0	\$0	\$0	\$0	\$0	\$0
58600000	METER EXPENSES	DNEX	SNPD	\$1,171	\$42	\$342	\$79	\$93	\$542	\$55	\$17	\$0	\$0
58600000	METER EXPENSES	DNEX	UT	\$1,587	\$0	\$0	\$0	\$0	\$1,587	\$0	\$0	\$0	\$0
58600000	METER EXPENSES	DNEX	WA	\$751	\$0	\$0	\$751	\$0	\$0	\$0	\$0	\$0	\$0
58600000	METER EXPENSES	DNEX	WYP	\$568	\$0	\$0	\$0	\$568	\$0	\$0	\$0	\$0	\$0
58600000	METER EXPENSES	DNEX	WYU	\$47	\$0	\$0	\$0	\$0	\$0	\$0	\$47	\$0	\$0
58600000 Total				\$7,205	\$298	\$2,849	\$830	\$661	\$2,129	\$413	\$64	\$0	\$0
58700000	CUST INSTL EXPENSE	DNEX	CA	\$617	\$617	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
58700000	CUST INSTL EXPENSE	DNEX	IDU	\$709	\$0	\$0	\$0	\$0	\$0	\$709	\$0	\$0	\$0
58700000	CUST INSTL EXPENSE	DNEX	OR	\$3,569	\$0	\$3,569	\$0	\$0	\$0	\$0	\$0	\$0	\$0
58700000	CUST INSTL EXPENSE	DNEX	UT	\$4,634	\$0	\$0	\$0	\$0	\$4,634	\$0	\$0	\$0	\$0
58700000	CUST INSTL EXPENSE	DNEX	WA	\$784	\$0	\$0	\$784	\$0	\$0	\$0	\$0	\$0	\$0
58700000	CUST INSTL EXPENSE	DNEX	WYP	\$676	\$0	\$0	\$0	\$676	\$0	\$0	\$0	\$0	\$0
58700000	CUST INSTL EXPENSE	DNEX	WYU	\$74	\$0	\$0	\$0	\$0	\$0	\$0	\$74	\$0	\$0
58700000 Total				\$11,064	\$617	\$3,569	\$784	\$676	\$4,634	\$709	\$74	\$0	\$0
58800000	MSC DISTR EXPENSES	DNEX	CA	\$75	\$75	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
58800000	MSC DISTR EXPENSES	DNEX	IDU	\$113	\$0	\$0	\$0	\$0	\$0	\$113	\$0	\$0	\$0
58800000	MSC DISTR EXPENSES	DNEX	OR	\$903	\$0	\$903	\$0	\$0	\$0	\$0	\$0	\$0	\$0
58800000	MSC DISTR EXPENSES	DNEX	SNPD	\$5,511	\$199	\$1,611	\$373	\$438	\$2,553	\$257	\$80	\$0	\$0
58800000	MSC DISTR EXPENSES	DNEX	UT	\$1,411	\$0	\$0	\$0	\$0	\$1,411	\$0	\$0	\$0	\$0
58800000	MSC DISTR EXPENSES	DNEX	WA	\$170	\$0	\$0	\$170	\$0	\$0	\$0	\$0	\$0	\$0
58800000	MSC DISTR EXPENSES	DNEX	WYP	\$190	\$0	\$0	\$0	\$190	\$0	\$0	\$0	\$0	\$0
58800000	MSC DISTR EXPENSES	DNEX	WYU	\$16	\$0	\$0	\$0	\$0	\$0	\$0	\$16	\$0	\$0
58800000 Total				\$8,389	\$274	\$2,515	\$543	\$828	\$3,963	\$370	\$96	\$0	\$0
58900000	RENDS-DISTRIBUTION	DNEX	CA	\$33	\$33	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
58900000	RENDS-DISTRIBUTION	DNEX	IDU	\$15	\$0	\$0	\$0	\$0	\$0	\$15	\$0	\$0	\$0
58900000	RENDS-DISTRIBUTION	DNEX	OR	\$1,757	\$0	\$1,757	\$0	\$0	\$0	\$0	\$0	\$0	\$0
58900000	RENDS-DISTRIBUTION	DNEX	SNPD	\$263	\$9	\$77	\$18	\$21	\$122	\$12	\$4	\$0	\$0
58900000	RENDS-DISTRIBUTION	DNEX	UT	\$341	\$0	\$0	\$0	\$0	\$341	\$0	\$0	\$0	\$0
58900000	RENDS-DISTRIBUTION	DNEX	WA	\$149	\$0	\$0	\$149	\$0	\$0	\$0	\$0	\$0	\$0
58900000	RENDS-DISTRIBUTION	DNEX	WYP	\$473	\$0	\$0	\$0	\$473	\$0	\$0	\$0	\$0	\$0
58900000	RENDS-DISTRIBUTION	DNEX	WYU	\$7	\$0	\$0	\$0	\$0	\$0	\$0	\$7	\$0	\$0
58900000 Total				\$3,038	\$42	\$1,834	\$166	\$494	\$463	\$27	\$11	\$0	\$0
59000000	MAINT SUPERV & ENG	DNEX	CA	\$38	\$38	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
59000000	MAINT SUPERV & ENG	DNEX	IDU	\$34	\$0	\$0	\$0	\$0	\$0	\$34	\$0	\$0	\$0
59000000	MAINT SUPERV & ENG	DNEX	OR	\$296	\$0	\$296	\$0	\$0	\$0	\$0	\$0	\$0	\$0
59000000	MAINT SUPERV & ENG	DNEX	SNPD	\$5,766	\$208	\$1,686	\$390	\$458	\$2,671	\$269	\$84	\$0	\$0
59000000	MAINT SUPERV & ENG	DNEX	UT	\$182	\$0	\$0	\$0	\$0	\$182	\$0	\$0	\$0	\$0
59000000	MAINT SUPERV & ENG	DNEX	WA	\$12	\$0	\$0	\$12	\$0	\$0	\$0	\$0	\$0	\$0
59000000	MAINT SUPERV & ENG	DNEX	WYP	\$94	\$0	\$0	\$0	\$94	\$0	\$0	\$0	\$0	\$0



Operations & Maintenance Expense (Actuals)

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 (Allocated in Thousands)

Primary Account	Description	Secondary Group Code	Alloc	Total	Calif	Oregon	Wash	Wv-PPL	Utah	Idaho	Wy-UPL	FERC	Other
5900000 Total				\$6,422	\$246	\$1,981	\$403	\$552	\$2,852	\$303	\$84	\$0	\$0
5910000	MAINT OF STRUCTURE	DNEX	CA	\$23	\$0	\$0	\$0	\$23	\$0	\$0	\$0	\$0	\$0
5910000	MAINT OF STRUCTURE	DNEX	IDU	\$108	\$0	\$0	\$0	\$0	\$0	\$108	\$0	\$0	\$0
5910000	MAINT OF STRUCTURE	DNEX	OR	\$585	\$0	\$585	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5910000	MAINT OF STRUCTURE	DNEX	SNPD	\$236	\$9	\$69	\$16	\$19	\$109	\$11	\$3	\$0	\$0
5910000	MAINT OF STRUCTURE	DNEX	UT	\$725	\$0	\$0	\$0	\$0	\$725	\$0	\$0	\$0	\$0
5910000	MAINT OF STRUCTURE	DNEX	WA	\$129	\$0	\$0	\$129	\$0	\$0	\$0	\$0	\$0	\$0
5910000	MAINT OF STRUCTURE	DNEX	WYP	\$191	\$0	\$0	\$0	\$191	\$0	\$0	\$0	\$0	\$0
5910000	MAINT OF STRUCTURE	DNEX	WYU	\$34	\$0	\$0	\$0	\$0	\$0	\$0	\$34	\$0	\$0
5910000 Total				\$2,030	\$32	\$654	\$145	\$209	\$834	\$119	\$37	\$0	\$0
5920000	MAINT STAT EQUIP	DNEX	CA	\$1,114	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5920000	MAINT STAT EQUIP	DNEX	IDU	\$575	\$0	\$0	\$0	\$0	\$0	\$575	\$0	\$0	\$0
5920000	MAINT STAT EQUIP	DNEX	OR	\$2,984	\$0	\$2,984	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5920000	MAINT STAT EQUIP	DNEX	SNPD	\$1,908	\$69	\$558	\$129	\$152	\$884	\$89	\$28	\$0	\$0
5920000	MAINT STAT EQUIP	DNEX	UT	\$3,269	\$0	\$0	\$0	\$0	\$3,269	\$0	\$0	\$0	\$0
5920000	MAINT STAT EQUIP	DNEX	WA	\$621	\$0	\$0	\$621	\$0	\$0	\$0	\$0	\$0	\$0
5920000	MAINT STAT EQUIP	DNEX	WYP	\$1,075	\$0	\$0	\$0	\$1,075	\$0	\$0	\$0	\$0	\$0
5920000	MAINT STAT EQUIP	DNEX	WYU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5920000 Total				\$11,547	\$1,183	\$3,542	\$751	\$1,227	\$4,153	\$654	\$28	\$0	\$0
5930000	MAINT OVHD LINES	DNEX	CA	\$5,665	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5930000	MAINT OVHD LINES	DNEX	IDU	\$4,366	\$0	\$0	\$0	\$0	\$0	\$4,366	\$0	\$0	\$0
5930000	MAINT OVHD LINES	DNEX	OR	\$29,774	\$0	\$29,774	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5930000	MAINT OVHD LINES	DNEX	SNPD	\$1,528	\$55	\$447	\$103	\$121	\$708	\$71	\$22	\$0	\$0
5930000	MAINT OVHD LINES	DNEX	UT	\$30,795	\$0	\$0	\$0	\$0	\$30,795	\$0	\$0	\$0	\$0
5930000	MAINT OVHD LINES	DNEX	WA	\$5,765	\$0	\$0	\$5,765	\$0	\$0	\$0	\$0	\$0	\$0
5930000	MAINT OVHD LINES	DNEX	WYP	\$5,512	\$0	\$0	\$0	\$5,512	\$0	\$0	\$0	\$0	\$0
5930000	MAINT OVHD LINES	DNEX	WYU	\$815	\$0	\$0	\$0	\$0	\$0	\$0	\$815	\$0	\$0
5930000 Total				\$84,219	\$5,720	\$30,220	\$5,869	\$5,633	\$31,502	\$4,437	\$837	\$0	\$0
5931000	MAINT O/H LINES-LB P	DNEX	CA	\$(28)	\$(28)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5931000	MAINT O/H LINES-LB P	DNEX	IDU	\$96	\$0	\$0	\$0	\$0	\$0	\$96	\$0	\$0	\$0
5931000	MAINT O/H LINES-LB P	DNEX	OR	\$405	\$0	\$405	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5931000	MAINT O/H LINES-LB P	DNEX	UT	\$580	\$0	\$0	\$0	\$0	\$580	\$0	\$0	\$0	\$0
5931000	MAINT O/H LINES-LB P	DNEX	WA	\$(135)	\$0	\$0	\$(135)	\$0	\$0	\$0	\$0	\$0	\$0
5931000	MAINT O/H LINES-LB P	DNEX	WYP	\$(135)	\$0	\$0	\$0	\$(135)	\$0	\$0	\$0	\$0	\$0
5931000 Total				\$783	\$(28)	\$405	\$(135)	\$(135)	\$580	\$96	\$0	\$0	\$0
5940000	MAINT UDGRND LINES	DNEX	CA	\$653	\$653	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5940000	MAINT UDGRND LINES	DNEX	IDU	\$646	\$0	\$0	\$0	\$0	\$0	\$646	\$0	\$0	\$0
5940000	MAINT UDGRND LINES	DNEX	OR	\$6,335	\$0	\$6,335	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5940000	MAINT UDGRND LINES	DNEX	SNPD	\$18	\$1	\$5	\$1	\$1	\$8	\$0	\$0	\$0	\$0
5940000	MAINT UDGRND LINES	DNEX	UT	\$12,789	\$0	\$0	\$0	\$0	\$12,789	\$0	\$0	\$0	\$0
5940000	MAINT UDGRND LINES	DNEX	WA	\$1,145	\$0	\$0	\$1,145	\$0	\$0	\$0	\$0	\$0	\$0
5940000	MAINT UDGRND LINES	DNEX	WYP	\$1,622	\$0	\$0	\$0	\$1,622	\$0	\$0	\$0	\$0	\$0
5940000	MAINT UDGRND LINES	DNEX	WYU	\$331	\$0	\$0	\$0	\$0	\$0	\$0	\$331	\$0	\$0
5940000 Total				\$23,540	\$654	\$6,340	\$1,147	\$1,623	\$12,797	\$647	\$331	\$0	\$0
5950000	MAINT LINE TRNSFRM	DNEX	SNPD	\$1,117	\$40	\$326	\$76	\$89	\$517	\$52	\$16	\$0	\$0
5950000	MAINT LINE TRNSFRM	DNEX	UT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5950000 Total				\$1,117	\$40	\$326	\$76	\$89	\$517	\$52	\$16	\$0	\$0



Operations & Maintenance Expense (Actuals)

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

Primary Account	Description	Secondary Group Code	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other
5960000	MNT STR LGHT-SIG S	DNEX	CA	\$119	\$119	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5960000	MNT STR LGHT-SIG S	DNEX	IDU	\$163	\$0	\$0	\$0	\$0	\$0	\$163	\$0	\$0	\$0
5960000	MNT STR LGHT-SIG S	DNEX	OR	\$910	\$0	\$910	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5960000	MNT STR LGHT-SIG S	DNEX	UT	\$2,427	\$0	\$0	\$0	\$0	\$2,427	\$0	\$0	\$0	\$0
5960000	MNT STR LGHT-SIG S	DNEX	WA	\$204	\$0	\$0	\$204	\$0	\$0	\$0	\$0	\$0	\$0
5960000	MNT STR LGHT-SIG S	DNEX	WYP	\$252	\$0	\$0	\$0	\$252	\$0	\$0	\$0	\$0	\$0
5960000	MNT STR LGHT-SIG S	DNEX	WYU	\$64	\$0	\$0	\$0	\$0	\$0	\$0	\$64	\$0	\$0
5960000 Total				\$4,139	\$119	\$910	\$204	\$252	\$2,427	\$163	\$64	\$0	\$0
5970000	MNT OF METERS	DNEX	CA	\$61	\$61	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5970000	MNT OF METERS	DNEX	IDU	\$272	\$0	\$0	\$0	\$0	\$0	\$272	\$0	\$0	\$0
5970000	MNT OF METERS	DNEX	OR	\$1,147	\$0	\$1,147	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5970000	MNT OF METERS	DNEX	SNPD	\$980	\$35	\$286	\$66	\$78	\$454	\$46	\$14	\$0	\$0
5970000	MNT OF METERS	DNEX	UT	\$1,636	\$0	\$0	\$0	\$0	\$1,636	\$0	\$0	\$0	\$0
5970000	MNT OF METERS	DNEX	WA	\$383	\$0	\$0	\$383	\$0	\$0	\$0	\$0	\$0	\$0
5970000	MNT OF METERS	DNEX	WYP	\$637	\$0	\$0	\$0	\$637	\$0	\$0	\$0	\$0	\$0
5970000	MNT OF METERS	DNEX	WYU	\$96	\$0	\$0	\$0	\$0	\$0	\$0	\$96	\$0	\$0
5970000 Total				\$5,212	\$96	\$1,433	\$450	\$715	\$2,090	\$318	\$110	\$0	\$0
5980000	MNT MISC DIST PLNT	DNEX	CA	\$244	\$244	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5980000	MNT MISC DIST PLNT	DNEX	IDU	\$108	\$0	\$0	\$0	\$0	\$0	\$108	\$0	\$0	\$0
5980000	MNT MISC DIST PLNT	DNEX	OR	\$1,445	\$0	\$1,445	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5980000	MNT MISC DIST PLNT	DNEX	SNPD	\$(461)	\$(17)	\$(135)	\$(31)	\$(37)	\$(214)	\$(22)	\$(7)	\$0	\$0
5980000	MNT MISC DIST PLNT	DNEX	UT	\$1,499	\$0	\$0	\$0	\$0	\$1,499	\$0	\$0	\$0	\$0
5980000	MNT MISC DIST PLNT	DNEX	WA	\$191	\$0	\$0	\$191	\$0	\$0	\$0	\$0	\$0	\$0
5980000	MNT MISC DIST PLNT	DNEX	WYP	\$363	\$0	\$0	\$0	\$363	\$0	\$0	\$0	\$0	\$0
5980000	MNT MISC DIST PLNT	DNEX	WYU	\$2	\$2	\$0	\$0	\$0	\$0	\$0	\$2	\$0	\$0
5980000 Total				\$3,392	\$227	\$1,310	\$160	\$327	\$1,286	\$86	\$(4)	\$0	\$0
7071000	LBR CLR - RMP	UNAS	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7071000 Total				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7072000	LBR CLR - PACPWR	UNAS	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7072000 Total				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9010000	SUPRV (CUST ACCT)	CAEX	CA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9010000	SUPRV (CUST ACCT)	CAEX	CN	\$2,309	\$60	\$721	\$165	\$154	\$1,099	\$90	\$20	\$0	\$0
9010000	SUPRV (CUST ACCT)	CAEX	IDU	\$3	\$0	\$0	\$0	\$0	\$0	\$3	\$0	\$0	\$0
9010000	SUPRV (CUST ACCT)	CAEX	OR	\$46	\$0	\$46	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9010000	SUPRV (CUST ACCT)	CAEX	UT	\$8	\$0	\$0	\$0	\$0	\$8	\$0	\$0	\$0	\$0
9010000	SUPRV (CUST ACCT)	CAEX	WA	\$93	\$0	\$0	\$93	\$0	\$0	\$0	\$0	\$0	\$0
9010000	SUPRV (CUST ACCT)	CAEX	WYP	\$19	\$0	\$0	\$0	\$19	\$0	\$0	\$0	\$0	\$0
9010000 Total				\$2,478	\$60	\$767	\$258	\$174	\$1,107	\$93	\$20	\$0	\$0
9020000	METER READING EXP	CAEX	CA	\$854	\$854	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9020000	METER READING EXP	CAEX	CN	\$1,527	\$39	\$477	\$109	\$102	\$727	\$60	\$13	\$0	\$0
9020000	METER READING EXP	CAEX	IDU	\$1,748	\$0	\$0	\$0	\$0	\$0	\$1,748	\$0	\$0	\$0
9020000	METER READING EXP	CAEX	OR	\$8,713	\$0	\$8,713	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9020000	METER READING EXP	CAEX	UT	\$7,542	\$0	\$0	\$7,542	\$0	\$0	\$0	\$0	\$0	\$0
9020000	METER READING EXP	CAEX	WA	\$2,068	\$0	\$0	\$2,068	\$0	\$0	\$0	\$0	\$0	\$0
9020000	METER READING EXP	CAEX	WYP	\$2,501	\$0	\$0	\$0	\$2,501	\$0	\$0	\$0	\$0	\$0
9020000	METER READING EXP	CAEX	WYU	\$338	\$338	\$0	\$0	\$0	\$0	\$0	\$338	\$0	\$0
9020000 Total				\$25,290	\$893	\$9,189	\$2,177	\$2,603	\$8,269	\$1,807	\$351	\$0	\$0



Operations & Maintenance Expense (Actuals)

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

Primary Account	Description	Secondary Group Code	Alloc	Total	Calif	Oregon	Wash	WV-PPL	Utah	Idaho	Wy-UPL	FERC	Other
9030000	CUST RCRD/COLL EXP	CAEX	CN	\$1,185	\$31	\$370	\$84	\$79	\$664	\$46	\$10	\$0	\$0
9030000	CUST RCRD/COLL EXP	CAEX	IDU	\$2	\$0	\$0	\$0	\$0	\$0	\$2	\$0	\$0	\$0
9030000	CUST RCRD/COLL EXP	CAEX	OR	\$6	\$0	\$6	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9030000	CUST RCRD/COLL EXP	CAEX	UT	\$11	\$0	\$0	\$0	\$0	\$11	\$0	\$0	\$0	\$0
9030000 Total				\$1,204	\$31	\$376	\$84	\$79	\$575	\$49	\$10	\$0	\$0
9031000	CUST RCRD/CUST SYS	CAEX	CN	\$3,537	\$91	\$1,105	\$252	\$236	\$1,684	\$138	\$31	\$0	\$0
9031000 Total				\$3,537	\$91	\$1,105	\$252	\$236	\$1,684	\$138	\$31	\$0	\$0
9032000	CUST ACCTG/BILL	CAEX	CA	\$2	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9032000	CUST ACCTG/BILL	CAEX	CN	\$12,929	\$334	\$4,038	\$921	\$864	\$6,155	\$504	\$113	\$0	\$0
9032000	CUST ACCTG/BILL	CAEX	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9032000	CUST ACCTG/BILL	CAEX	OR	\$331	\$0	\$331	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9032000	CUST ACCTG/BILL	CAEX	UT	\$(4)	\$0	\$(4)	\$0	\$0	\$(4)	\$0	\$0	\$0	\$0
9032000	CUST ACCTG/BILL	CAEX	WA	\$9	\$0	\$0	\$9	\$0	\$0	\$0	\$0	\$0	\$0
9032000	CUST ACCTG/BILL	CAEX	WYP	\$3	\$0	\$0	\$0	\$3	\$0	\$0	\$0	\$0	\$0
9032000 Total				\$13,270	\$336	\$4,369	\$930	\$867	\$6,151	\$504	\$113	\$0	\$0
9033000	CUST ACCTG/COLL	CAEX	CA	\$177	\$177	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9033000	CUST ACCTG/COLL	CAEX	CN	\$10,902	\$282	\$3,405	\$777	\$728	\$5,190	\$425	\$95	\$0	\$0
9033000	CUST ACCTG/COLL	CAEX	IDU	\$164	\$0	\$0	\$0	\$0	\$164	\$0	\$0	\$0	\$0
9033000	CUST ACCTG/COLL	CAEX	OR	\$1,785	\$0	\$1,785	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9033000	CUST ACCTG/COLL	CAEX	UT	\$2,658	\$0	\$0	\$0	\$0	\$2,658	\$0	\$0	\$0	\$0
9033000	CUST ACCTG/COLL	CAEX	WA	\$487	\$0	\$0	\$487	\$0	\$0	\$0	\$0	\$0	\$0
9033000	CUST ACCTG/COLL	CAEX	WYP	\$430	\$0	\$0	\$0	\$430	\$0	\$0	\$0	\$0	\$0
9033000	CUST ACCTG/COLL	CAEX	WYU	\$47	\$0	\$0	\$0	\$0	\$0	\$0	\$47	\$0	\$0
9033000 Total				\$16,650	\$459	\$5,189	\$1,284	\$1,158	\$7,848	\$569	\$142	\$0	\$0
9035000	CUST ACCTG/REQ	CAEX	CA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9035000	CUST ACCTG/REQ	CAEX	IDU	\$40	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9035000	CUST ACCTG/REQ	CAEX	OR	\$31	\$0	\$31	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9035000	CUST ACCTG/REQ	CAEX	UT	\$81	\$0	\$0	\$0	\$0	\$81	\$0	\$0	\$0	\$0
9035000	CUST ACCTG/REQ	CAEX	WA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9035000	CUST ACCTG/REQ	CAEX	WYP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9035000	CUST ACCTG/REQ	CAEX	WYU	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$2	\$0	\$0
9035000 Total				\$154	\$0	\$31	\$0	\$0	\$81	\$40	\$2	\$0	\$0
9036000	CUST ACCTG/COMMON	CAEX	CN	\$21,704	\$561	\$6,778	\$1,547	\$1,450	\$10,332	\$846	\$190	\$0	\$0
9036000	CUST ACCTG/COMMON	CAEX	OR	\$119	\$0	\$119	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9036000 Total				\$21,823	\$561	\$6,897	\$1,547	\$1,450	\$10,332	\$846	\$190	\$0	\$0
9040000	UNCOLLECT ACCOUNTS	CAEX	CA	\$393	\$393	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9040000	UNCOLLECT ACCOUNTS	CAEX	CN	\$12	\$0	\$4	\$1	\$1	\$6	\$0	\$0	\$0	\$0
9040000	UNCOLLECT ACCOUNTS	CAEX	IDU	\$328	\$0	\$0	\$0	\$0	\$0	\$328	\$0	\$0	\$0
9040000	UNCOLLECT ACCOUNTS	CAEX	OR	\$6,360	\$0	\$6,360	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9040000	UNCOLLECT ACCOUNTS	CAEX	UT	\$5,042	\$0	\$0	\$0	\$0	\$5,042	\$0	\$0	\$0	\$0
9040000	UNCOLLECT ACCOUNTS	CAEX	WA	\$1,856	\$0	\$0	\$1,856	\$0	\$0	\$0	\$0	\$0	\$0
9040000	UNCOLLECT ACCOUNTS	CAEX	WYP	\$977	\$0	\$0	\$0	\$977	\$0	\$0	\$0	\$0	\$0
9040000	UNCOLLECT ACCOUNTS	CAEX	WYU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9040000 Total				\$14,968	\$393	\$6,363	\$1,857	\$978	\$5,048	\$329	\$0	\$0	\$0
9042000	UNCOLL ACCTS-JOINT U	CAEX	CA	\$(309)	\$(309)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9042000	UNCOLL ACCTS-JOINT U	CAEX	IDU	\$(25)	\$0	\$0	\$0	\$0	\$0	\$(25)	\$0	\$0	\$0
9042000	UNCOLL ACCTS-JOINT U	CAEX	OR	\$(90)	\$0	\$(90)	\$0	\$0	\$0	\$0	\$0	\$0	\$0



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 (Allocated in Thousands)

Primary Account	Description	Secondary Group Code	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other
9042000	UNCOLL ACCTS-JOINT U	CAEX	UT	\$122	\$0	\$0	\$0	\$0	\$122	\$0	\$0	\$0	\$0
9042000	UNCOLL ACCTS-JOINT U	CAEX	WA	\$21	\$0	\$0	\$21	\$0	\$0	\$0	\$0	\$0	\$0
9042000	UNCOLL ACCTS-JOINT U	CAEX	WYP	\$ (12)	\$0	\$0	\$0	\$ (12)	\$0	\$0	\$0	\$0	\$0
9042000 Total				\$ (293)	\$ (309)	\$ (90)	\$ (293)	\$ (12)	\$ (12)	\$ (25)	\$0	\$0	\$0
9050000	MISC CUST ACCT EXP	CAEX	CN	\$221	\$6	\$69	\$16	\$15	\$105	\$9	\$2	\$0	\$0
9050000	MISC CUST ACCT EXP	CAEX	OR	\$9	\$0	\$9	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9050000 Total				\$230	\$6	\$78	\$16	\$15	\$105	\$9	\$2	\$0	\$0
9070000	SUPRV (CUST SERV)	CSEX	CN	\$248	\$6	\$77	\$18	\$17	\$118	\$10	\$2	\$0	\$0
9070000 Total				\$248	\$6	\$77	\$18	\$17	\$118	\$10	\$2	\$0	\$0
9080000	CUST ASSIST EXP	CSEX	CN	\$1,914	\$49	\$598	\$136	\$128	\$911	\$75	\$17	\$0	\$0
9080000 Total				\$1,914	\$49	\$598	\$136	\$128	\$911	\$75	\$17	\$0	\$0
9081000	CUST ASST EXP-GENL	CSEX	CN	\$99	\$3	\$31	\$7	\$7	\$47	\$4	\$1	\$0	\$0
9081000	CUST ASST EXP-GENL	CSEX	UT	\$343	\$0	\$0	\$0	\$0	\$343	\$0	\$0	\$0	\$0
9081000 Total				\$442	\$3	\$31	\$7	\$7	\$390	\$4	\$1	\$0	\$0
9084000	DSM DIRECT	CSEX	CA	\$3	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9084000	DSM DIRECT	CSEX	CN	\$225	\$6	\$70	\$16	\$15	\$107	\$9	\$2	\$0	\$0
9084000	DSM DIRECT	CSEX	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9084000	DSM DIRECT	CSEX	OTHER	\$34	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$34
9084000	DSM DIRECT	CSEX	UT	\$880	\$0	\$0	\$0	\$0	\$880	\$0	\$0	\$0	\$0
9084000	DSM DIRECT	CSEX	WA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9084000	DSM DIRECT	CSEX	WYP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9084000 Total				\$1,143	\$9	\$70	\$16	\$15	\$987	\$9	\$2	\$0	\$34
9085000	DSM AMORT	CSEX	IDU	\$1,088	\$0	\$0	\$0	\$0	\$0	\$1,088	\$0	\$0	\$0
9085000	DSM AMORT	CSEX	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9085000	DSM AMORT	CSEX	UT	\$410	\$0	\$0	\$0	\$0	\$410	\$0	\$0	\$0	\$0
9085000	DSM AMORT	CSEX	WYP	\$62	\$0	\$0	\$0	\$62	\$0	\$0	\$0	\$0	\$0
9085000 Total				\$1,560	\$0	\$0	\$0	\$62	\$410	\$1,088	\$0	\$0	\$0
9086000	CUST SERV	CSEX	CA	\$108	\$108	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9086000	CUST SERV	CSEX	CN	\$299	\$8	\$93	\$21	\$20	\$142	\$12	\$3	\$0	\$0
9086000	CUST SERV	CSEX	IDU	\$379	\$0	\$0	\$0	\$0	\$0	\$379	\$0	\$0	\$0
9086000	CUST SERV	CSEX	OR	\$1,113	\$0	\$1,113	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9086000	CUST SERV	CSEX	UT	\$1,917	\$0	\$0	\$0	\$0	\$1,917	\$0	\$0	\$0	\$0
9086000	CUST SERV	CSEX	WA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9086000	CUST SERV	CSEX	WYP	\$751	\$0	\$0	\$0	\$751	\$0	\$0	\$0	\$0	\$0
9086000 Total				\$4,567	\$116	\$1,206	\$21	\$771	\$2,059	\$391	\$3	\$0	\$0
9090000	INFOR/INSTRCT ADV	CSEX	CA	\$1	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9090000	INFOR/INSTRCT ADV	CSEX	CN	\$3,974	\$103	\$1,241	\$283	\$266	\$1,892	\$155	\$35	\$0	\$0
9090000	INFOR/INSTRCT ADV	CSEX	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9090000	INFOR/INSTRCT ADV	CSEX	OR	\$122	\$0	\$122	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9090000	INFOR/INSTRCT ADV	CSEX	UT	\$ (2)	\$0	\$0	\$0	\$0	\$ (2)	\$0	\$0	\$0	\$0
9090000	INFOR/INSTRCT ADV	CSEX	WA	\$6	\$0	\$0	\$6	\$0	\$0	\$0	\$0	\$0	\$0
9090000	INFOR/INSTRCT ADV	CSEX	WYP	\$1	\$0	\$0	\$0	\$1	\$0	\$0	\$0	\$0	\$0
9090000 Total				\$4,102	\$104	\$1,363	\$289	\$267	\$1,889	\$155	\$35	\$0	\$0
9100000	MISC CUST SERV/INF	CSEX	CN	\$8	\$0	\$2	\$1	\$1	\$4	\$0	\$0	\$0	\$0
9100000	MISC CUST SERV/INF	CSEX	UT	\$8	\$0	\$1	\$1	\$1	\$4	\$0	\$0	\$0	\$0
9101000	MISC CUST SERV/INF	CSEX	CN	\$56	\$1	\$18	\$4	\$4	\$27	\$2	\$0	\$0	\$0
9101000 Total				\$56	\$1	\$18	\$4	\$4	\$27	\$2	\$0	\$0	\$0



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Primary Account	Description	Secondary Group Code	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-JPL	FERC	Other
9200000	ADMIN & GEN SALARY	AGEX	IDU	\$ (1,729)	\$0	\$0	\$0	\$0	\$0	\$ (1,729)	\$0	\$0	\$0
9200000	ADMIN & GEN SALARY	AGEX	SO	\$65,634	\$1,533	\$17,917	\$4,815	\$7,613	\$28,421	\$3,808	\$1,483	\$44	\$0
9200000	ADMIN & GEN SALARY	AGEX	UT	\$574	\$0	\$0	\$0	\$0	\$574	\$0	\$0	\$0	\$0
9200000	ADMIN & GEN SALARY	AGEX	WA	\$597	\$0	\$0	\$597	\$0	\$0	\$0	\$0	\$0	\$0
9200000	ADMIN & GEN SALARY	AGEX	WYP	\$2,124	\$0	\$0	\$0	\$2,124	\$0	\$0	\$0	\$0	\$0
9200000 Total				\$67,201	\$1,533	\$17,917	\$5,412	\$9,737	\$28,995	\$2,079	\$1,483	\$44	\$0
9210000	OFFICE SUPPL & EXP	AGEX	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9210000	OFFICE SUPPL & EXP	AGEX	OR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9210000	OFFICE SUPPL & EXP	AGEX	SO	\$12,475	\$291	\$3,405	\$915	\$1,447	\$5,402	\$724	\$282	\$8	\$0
9210000	OFFICE SUPPL & EXP	AGEX	UT	\$ (1,004)	\$0	\$0	\$0	\$0	\$ (1,004)	\$0	\$0	\$0	\$0
9210000	OFFICE SUPPL & EXP	AGEX	WA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9210000 Total				\$11,471	\$291	\$3,405	\$916	\$1,447	\$4,397	\$724	\$282	\$8	\$0
9220000	A&G EXP TRANSF-CR	AGEX	SO	\$ (21,538)	\$ (503)	\$ (5,880)	\$ (1,580)	\$ (2,498)	\$ (9,327)	\$ (1,250)	\$ (487)	\$ (14)	\$0
9220000 Total				\$ (21,538)	\$ (503)	\$ (5,880)	\$ (1,580)	\$ (2,498)	\$ (9,327)	\$ (1,250)	\$ (487)	\$ (14)	\$0
9230000	OUTSIDE SERVICES	AGEX	OR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9230000	OUTSIDE SERVICES	AGEX	SO	\$11,886	\$278	\$3,245	\$872	\$1,379	\$5,148	\$690	\$269	\$8	\$0
9230000	OUTSIDE SERVICES	AGEX	UT	\$2	\$0	\$0	\$0	\$0	\$2	\$0	\$0	\$0	\$0
9230000 Total				\$11,891	\$278	\$3,245	\$872	\$1,379	\$5,150	\$690	\$269	\$8	\$0
9240000	PROPERTY INSURANCE	AGEX	SO	\$31,882	\$745	\$5,703	\$2,339	\$3,698	\$13,806	\$1,850	\$720	\$21	\$0
9240000 Total				\$31,882	\$745	\$5,703	\$2,339	\$3,698	\$13,806	\$1,850	\$720	\$21	\$0
9250000	INJURIES & DAMAGES	AGEX	SO	\$9,475	\$221	\$2,587	\$695	\$1,099	\$4,103	\$550	\$214	\$6	\$0
9250000 Total				\$9,475	\$221	\$2,587	\$695	\$1,099	\$4,103	\$550	\$214	\$6	\$0
9260000	REG COMM EXPENSE	AGEX	CA	\$71	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9260000	REG COMM EXPENSE	AGEX	IDU	\$433	\$0	\$0	\$0	\$0	\$0	\$433	\$0	\$0	\$0
9260000	REG COMM EXPENSE	AGEX	OR	\$3,887	\$0	\$3,887	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9260000	REG COMM EXPENSE	AGEX	SO	\$3	\$0	\$1	\$0	\$0	\$1	\$0	\$0	\$0	\$0
9260000	REG COMM EXPENSE	AGEX	UT	\$3,754	\$0	\$0	\$0	\$0	\$3,754	\$0	\$0	\$0	\$0
9260000	REG COMM EXPENSE	AGEX	WA	\$483	\$0	\$0	\$483	\$0	\$0	\$0	\$0	\$0	\$0
9260000	REG COMM EXPENSE	AGEX	WYP	\$1,099	\$0	\$0	\$0	\$1,099	\$0	\$0	\$0	\$0	\$0
9260000 Total				\$9,730	\$71	\$3,888	\$484	\$1,100	\$3,755	\$433	\$0	\$0	\$0
9283000	FERC FILING FEE	AGEX	CAGE	\$23	\$0	\$0	\$0	\$5	\$15	\$2	\$1	\$0	\$0
9283000	FERC FILING FEE	AGEX	CAGW	\$159	\$7	\$118	\$34	\$0	\$0	\$0	\$0	\$0	\$0
9283000	FERC FILING FEE	AGEX	SG	\$1,718	\$0	\$484	\$138	\$214	\$703	\$100	\$41	\$7	\$0
9283000 Total				\$1,900	\$7	\$602	\$172	\$219	\$719	\$102	\$42	\$7	\$0
9290000	DUPLICATE CHRGS-CR	AGEX	SO	\$ (3,987)	\$ (93)	\$ (1,088)	\$ (292)	\$ (462)	\$ (1,727)	\$ (231)	\$ (90)	\$ (3)	\$0
9290000 Total				\$ (3,987)	\$ (93)	\$ (1,088)	\$ (292)	\$ (462)	\$ (1,727)	\$ (231)	\$ (90)	\$ (3)	\$0
9301000	GEN ADVERTISING EXP	AGEX	OR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9301000	GEN ADVERTISING EXP	AGEX	SO	\$35	\$1	\$9	\$3	\$4	\$15	\$2	\$1	\$0	\$0
9301000	GEN ADVERTISING EXP	AGEX	WYP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9301000 Total				\$35	\$1	\$9	\$3	\$4	\$15	\$2	\$1	\$0	\$0
9302000	MISC GEN EXP-OTHER	AGEX	CAGE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9302000	MISC GEN EXP-OTHER	AGEX	CN	\$5	\$0	\$1	\$0	\$0	\$2	\$0	\$0	\$0	\$0
9302000	MISC GEN EXP-OTHER	AGEX	IDU	\$6	\$0	\$0	\$0	\$0	\$0	\$6	\$0	\$0	\$0
9302000	MISC GEN EXP-OTHER	AGEX	OR	\$3,937	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9302000	MISC GEN EXP-OTHER	AGEX	SO	\$13,071	\$305	\$3,568	\$959	\$1,516	\$5,660	\$758	\$295	\$9	\$0
9302000	MISC GEN EXP-OTHER	AGEX	UT	\$1,504	\$0	\$0	\$0	\$0	\$1,504	\$0	\$0	\$0	\$0
9302000	MISC GEN EXP-OTHER	AGEX	WA	\$8	\$0	\$0	\$8	\$0	\$0	\$0	\$0	\$0	\$0
9302000 Total				\$8	\$0	\$0	\$8	\$0	\$0	\$0	\$0	\$0	\$0



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Twelve Months Ending - December 2008
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Description	Secondary Group Code	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other
9302000	MISC GEN EXP-OTHER	AGEX	WYP										
9302000 Total				\$18,540	\$305	\$7,506	\$967	\$1,528	\$7,166	\$764	\$295	\$9	\$0
9310000	RENTS (A&G)	AGEX	OR	\$933	\$0	\$933	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9310000	RENTS (A&G)	AGEX	SO	\$5,384	\$126	\$1,470	\$395	\$625	\$2,331	\$312	\$122	\$4	\$0
9310000	RENTS (A&G)	AGEX	UT	\$ (0)	\$0	\$0	\$0	\$0	\$ (0)	\$0	\$0	\$0	\$0
9310000	RENTS (A&G)	AGEX	WA	\$ (1)	\$0	\$0	\$ (1)	\$0	\$0	\$0	\$0	\$0	\$0
9310000	RENTS (A&G)	AGEX	WYP	\$2	\$0	\$0	\$0	\$2	\$0	\$0	\$0	\$0	\$0
9310000 Total				\$6,319	\$126	\$2,403	\$394	\$626	\$2,331	\$312	\$122	\$4	\$0
9350000	MAINT GENERAL PLNT	AGEX	OR	\$23	\$0	\$23	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9350000	MAINT GENERAL PLNT	AGEX	SO	\$27,102	\$633	\$7,398	\$1,988	\$3,144	\$11,736	\$1,572	\$612	\$18	\$0
9350000 Total				\$27,125	\$633	\$7,421	\$1,988	\$3,144	\$11,736	\$1,572	\$612	\$18	\$0
Grand Total				\$2,184,959	\$80,022	\$1,160,891	\$326,985	\$112,372	\$428,957	\$55,172	\$19,670	\$824	\$34



Depreciation Expense (Actuals)

Twelve Months Ending - December 2008

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account	Secondary Account	Description	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC
4030000	3102000	LAND RIGHTS		\$29	\$0	\$0	\$0	\$164	\$555	\$76	\$32	\$1
4030000	3102000	LAND RIGHTS	JBG	\$4	\$0	\$2	\$0	\$0	\$0	\$0	\$0	\$0
	3102000 Total			\$32	\$0	\$2	\$0	\$164	\$555	\$76	\$32	\$1
4030000	3110000	STRUCTURES AND IMPROVEMENTS	CAGE	\$11,137	\$0	\$0	\$0	\$2,204	\$7,460	\$1,025	\$433	\$15
4030000	3110000	STRUCTURES AND IMPROVEMENTS	CAGW	\$1,087	\$50	\$805	\$233	\$0	\$0	\$0	\$0	\$0
4030000	3110000	STRUCTURES AND IMPROVEMENTS	JBG	\$2,134	\$93	\$1,513	\$437	\$18	\$60	\$8	\$3	\$0
	3110000 Total			\$14,359	\$143	\$2,318	\$670	\$2,222	\$7,521	\$1,033	\$436	\$15
4030000	3120000	BOILER PLANT EQUIPMENT	CAGE	\$50,477	\$0	\$0	\$0	\$9,990	\$33,812	\$4,645	\$1,961	\$69
4030000	3120000	BOILER PLANT EQUIPMENT	CAGW	\$1,970	\$90	\$1,458	\$421	\$0	\$0	\$0	\$0	\$0
4030000	3120000	BOILER PLANT EQUIPMENT	JBG	\$12,055	\$528	\$8,547	\$2,470	\$101	\$341	\$47	\$20	\$1
	3120000 Total			\$64,501	\$618	\$10,006	\$2,892	\$10,090	\$34,152	\$4,692	\$1,981	\$70
4030000	3140000	TURBOGENERATOR UNITS	CAGE	\$13,696	\$0	\$0	\$0	\$2,711	\$9,174	\$1,260	\$532	\$19
4030000	3140000	TURBOGENERATOR UNITS	CAGW	\$73	\$341	\$1,181	\$341	\$0	\$0	\$0	\$0	\$0
4030000	3140000	TURBOGENERATOR UNITS	JBG	\$3,517	\$154	\$2,494	\$721	\$29	\$99	\$14	\$6	\$0
	3140000 Total			\$18,609	\$227	\$3,675	\$1,062	\$2,740	\$9,274	\$1,274	\$538	\$19
4030000	3150000	ACCESSORY ELECTRIC EQUIPMENT	CAGE	\$4,665	\$0	\$0	\$0	\$923	\$3,125	\$429	\$181	\$6
4030000	3150000	ACCESSORY ELECTRIC EQUIPMENT	CAGW	\$340	\$16	\$252	\$73	\$0	\$0	\$0	\$0	\$0
4030000	3150000	ACCESSORY ELECTRIC EQUIPMENT	JBG	\$810	\$35	\$574	\$166	\$7	\$23	\$3	\$1	\$0
	3150000 Total			\$5,815	\$51	\$926	\$239	\$930	\$3,147	\$432	\$183	\$6
4030000	3157000	ACCESSORY ELECTRIC EQUIP-SUPV & ALARM	CAGE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	3157000	ACCESSORY ELECTRIC EQUIP-SUPV & ALARM	JBG	\$1	\$0	\$1	\$0	\$0	\$0	\$0	\$0	\$0
	3157000 Total			\$1	\$0	\$1	\$0	\$0	\$0	\$0	\$0	\$0
4030000	3160000	MISCELLANEOUS POWER PLANT EQUIPMENT	CAGE	\$584	\$0	\$0	\$0	\$118	\$398	\$55	\$23	\$1
4030000	3160000	MISCELLANEOUS POWER PLANT EQUIPMENT	CAGW	\$40	\$2	\$30	\$9	\$0	\$0	\$0	\$0	\$0
4030000	3160000	MISCELLANEOUS POWER PLANT EQUIPMENT	JBG	\$64	\$3	\$46	\$13	\$1	\$0	\$0	\$0	\$0
	3160000 Total			\$689	\$5	\$76	\$22	\$118	\$400	\$55	\$23	\$1
4030000	3302000	LAND RIGHTS	CAGE	\$1	\$0	\$0	\$0	\$0	\$1	\$0	\$0	\$0
4030000	3302000	LAND RIGHTS	CAGW	\$90	\$4	\$67	\$19	\$0	\$0	\$0	\$0	\$0
4030000	3302000	LAND RIGHTS	JBG	\$91	\$4	\$67	\$19	\$0	\$1	\$0	\$0	\$0
	3302000 Total			\$182	\$8	\$134	\$38	\$0	\$1	\$0	\$0	\$0
4030000	3303000	WATER RIGHTS	CAGE	\$2	\$0	\$0	\$0	\$0	\$1	\$0	\$0	\$0
4030000	3303000	WATER RIGHTS	CAGW	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	3303000	WATER RIGHTS	JBG	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	3303000 Total			\$6	\$0	\$0	\$0	\$0	\$1	\$0	\$0	\$0
4030000	3304000	FLOOD RIGHTS	CAGE	\$2	\$0	\$0	\$0	\$0	\$2	\$0	\$0	\$0
4030000	3304000	FLOOD RIGHTS	CAGW	\$4	\$0	\$3	\$1	\$0	\$0	\$0	\$0	\$0
4030000	3304000	FLOOD RIGHTS	JBG	\$6	\$0	\$3	\$1	\$0	\$2	\$0	\$0	\$0
	3304000 Total			\$12	\$0	\$6	\$2	\$0	\$2	\$0	\$0	\$0
4030000	3305000	LAND RIGHTS - FISHWILDLIFE	CAGW	\$3	\$0	\$2	\$1	\$0	\$0	\$0	\$0	\$0
4030000	3305000	LAND RIGHTS - FISHWILDLIFE	JBG	\$3	\$0	\$2	\$1	\$0	\$0	\$0	\$0	\$0
	3305000 Total			\$6	\$0	\$4	\$2	\$0	\$0	\$0	\$0	\$0
4030000	3310000	STRUCTURES AND IMPROVE	CAGE	\$178	\$0	\$0	\$0	\$35	\$119	\$16	\$7	\$0
4030000	3310000	STRUCTURES AND IMPROVE	CAGW	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	3310000	STRUCTURES AND IMPROVE-PRODUCTION	CAGE	\$79	\$0	\$0	\$0	\$16	\$53	\$7	\$3	\$0
4030000	3310000	STRUCTURES AND IMPROVE-PRODUCTION	CAGW	\$825	\$611	\$177	\$177	\$0	\$0	\$0	\$0	\$0
	3310000 Total			\$1,082	\$611	\$177	\$177	\$31	\$172	\$24	\$10	\$0
4030000	3312000	STRUCTURES AND IMPROVE-FISHWILDLIFE	CAGE	\$10	\$0	\$0	\$0	\$2	\$7	\$1	\$0	\$0
4030000	3312000	STRUCTURES AND IMPROVE-FISHWILDLIFE	CAGW	\$350	\$16	\$259	\$75	\$0	\$0	\$0	\$0	\$0
4030000	3312000	STRUCTURES AND IMPROVE-FISHWILDLIFE	JBG	\$361	\$16	\$259	\$75	\$2	\$7	\$1	\$0	\$0
	3312000 Total			\$721	\$32	\$518	\$150	\$2	\$7	\$1	\$0	\$0
4030000	3313000	STRUCTURES AND IMPROVE-RECREATION	CAGE	\$67	\$0	\$0	\$0	\$13	\$45	\$6	\$3	\$0
4030000	3313000	STRUCTURES AND IMPROVE-RECREATION	CAGW	\$223	\$10	\$165	\$48	\$0	\$0	\$0	\$0	\$0
4030000	3313000	STRUCTURES AND IMPROVE-RECREATION	JBG	\$289	\$10	\$165	\$48	\$13	\$45	\$6	\$3	\$0
	3313000 Total			\$579	\$20	\$330	\$96	\$26	\$90	\$12	\$6	\$0
4030000	3320000	"RESERVOIRS, DAMS & WATERWAYS"	CAGE	\$563	\$0	\$0	\$0	\$111	\$377	\$52	\$22	\$1
4030000	3320000	"RESERVOIRS, DAMS & WATERWAYS"	CAGW	\$3	\$0	\$2	\$0	\$0	\$0	\$0	\$0	\$0
4030000	3320000	"RESERVOIRS, DAMS & WATERWAYS"	JBG	\$565	\$0	\$2	\$1	\$111	\$377	\$52	\$22	\$1
	3320000 Total			\$1,131	\$0	\$2	\$1	\$222	\$754	\$104	\$44	\$2
4030000	3321000	"RESERVOIRS, DAMS, & WTRWYS-PRODUCTION"	CAGE	\$851	\$0	\$0	\$0	\$164	\$557	\$76	\$32	\$1



Depreciation Expense (Actuals)

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Primary Account	Secondary Account	Description	Alloc	Total	Calif	Oregon	Wash	Wv-PPL	Utah	Idaho	Wy-UPL	FERC
4030000	3321000	"RESERVOIRS, DAMS, & WTRWYS-PRODUCTION"	CAGW	\$4,110	\$188	\$3,042	\$879	\$0	\$0	\$0	\$0	\$0
	3321000 Total			\$4,941	\$188	\$3,042	\$879	\$164	\$57	\$76	\$32	\$1
4030000	3322000	"RESERVOIRS, DAMS, & WTRWYS-FISH/WILDLIF"	CAGE	\$16	\$0	\$0	\$0	\$3	\$11	\$1	\$1	\$0
4030000	3322000	"RESERVOIRS, DAMS, & WTRWYS-FISH/WILDLIF"	CAGW	\$187	\$9	\$139	\$40	\$0	\$0	\$0	\$0	\$0
	3322000 Total			\$204	\$9	\$139	\$40	\$3	\$11	\$1	\$1	\$0
4030000	3323000	"RESERVOIRS, DAMS, & WTRWYS-RECREATION"	CAGE	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	3323000	"RESERVOIRS, DAMS, & WTRWYS-RECREATION"	CAGW	\$25	\$1	\$18	\$5	\$0	\$0	\$0	\$0	\$0
	3323000 Total			\$27	\$1	\$18	\$5	\$0	\$0	\$0	\$0	\$0
4030000	3330000	"WATER WHEELS, TURB & GENERATORS"	CAGE	\$781	\$0	\$0	\$0	\$155	\$523	\$72	\$30	\$1
4030000	3330000	"WATER WHEELS, TURB & GENERATORS"	CAGW	\$1,405	\$64	\$1,040	\$301	\$0	\$0	\$0	\$0	\$0
	3330000 Total			\$2,187	\$64	\$1,040	\$301	\$155	\$523	\$72	\$30	\$0
4030000	3340000	ACCESSORY ELECTRIC EQUIPMENT	CAGE	\$260	\$0	\$0	\$0	\$51	\$174	\$24	\$10	\$0
4030000	3340000	ACCESSORY ELECTRIC EQUIPMENT	CAGW	\$957	\$44	\$709	\$205	\$0	\$0	\$0	\$0	\$0
	3340000 Total			\$1,217	\$44	\$709	\$205	\$51	\$174	\$24	\$10	\$0
4030000	3347000	ACCESSORY ELECT EQUIP - SUPV & ALARM	CAGE	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	3347000	ACCESSORY ELECT EQUIP - SUPV & ALARM	CAGW	\$78	\$4	\$57	\$17	\$0	\$0	\$0	\$0	\$0
	3347000 Total			\$79	\$4	\$57	\$17	\$0	\$0	\$0	\$0	\$0
4030000	3350000	MISC POWER PLANT EQUIP	CAGE	\$6	\$0	\$0	\$0	\$1	\$4	\$1	\$0	\$0
4030000	3350000	MISC POWER PLANT EQUIP	CAGW	\$6	\$0	\$0	\$0	\$1	\$4	\$1	\$0	\$0
	3350000 Total			\$12	\$0	\$0	\$0	\$2	\$8	\$2	\$0	\$0
4030000	3351000	MISC POWER PLANT EQUIP - PRODUCTION	CAGW	\$42	\$2	\$31	\$9	\$0	\$0	\$0	\$0	\$0
	3351000 Total			\$42	\$2	\$31	\$9	\$0	\$0	\$0	\$0	\$0
4030000	3352000	MISC POWER PLANT EQUIP - FISH & WILDLIFE	CAGW	\$1	\$0	\$1	\$0	\$0	\$0	\$0	\$0	\$0
	3352000 Total			\$1	\$0	\$1	\$0	\$0	\$0	\$0	\$0	\$0
4030000	3353000	MISC POWER PLANT EQUIP - RECREATION	CAGW	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	3353000 Total			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	3360000	"ROADS, RAILROADS & BRIDGES"	CAGE	\$43	\$0	\$0	\$0	\$9	\$29	\$4	\$2	\$0
4030000	3360000	"ROADS, RAILROADS & BRIDGES"	CAGW	\$258	\$12	\$191	\$55	\$0	\$0	\$0	\$0	\$0
	3360000 Total			\$301	\$12	\$191	\$55	\$9	\$29	\$4	\$2	\$0
4030000	3410000	STRUCTURES & IMPROVEMENTS	CAGE	\$2,078	\$0	\$0	\$0	\$411	\$1,392	\$191	\$81	\$3
4030000	3410000	STRUCTURES & IMPROVEMENTS	CAGW	\$894	\$41	\$662	\$191	\$0	\$0	\$0	\$0	\$0
	3410000 Total			\$2,972	\$41	\$662	\$191	\$411	\$1,392	\$191	\$81	\$3
4030000	3420000	"FUEL HOLDERS, PRODUCERS, ACCES"	CAGE	\$261	\$0	\$0	\$0	\$52	\$175	\$24	\$10	\$0
4030000	3420000	"FUEL HOLDERS, PRODUCERS, ACCES"	CAGW	\$1	\$0	\$1	\$0	\$0	\$0	\$0	\$0	\$0
	3420000 Total			\$262	\$0	\$1	\$0	\$52	\$175	\$24	\$10	\$0
4030000	3430000	PRIME MOVERS	CAGE	\$13,116	\$0	\$0	\$0	\$2,596	\$6,785	\$1,207	\$510	\$18
4030000	3430000	PRIME MOVERS	CAGW	\$24,896	\$1,136	\$18,386	\$5,314	\$0	\$0	\$0	\$0	\$0
	3430000 Total			\$37,952	\$1,136	\$18,386	\$5,314	\$2,596	\$6,785	\$1,207	\$510	\$18
4030000	3440000	GENERATORS	CAGE	\$5,012	\$0	\$0	\$0	\$992	\$3,357	\$461	\$195	\$7
4030000	3440000	GENERATORS	CAGW	\$1,624	\$74	\$1,202	\$348	\$0	\$0	\$0	\$0	\$0
	3440000 Total			\$6,636	\$74	\$1,202	\$348	\$992	\$3,357	\$461	\$195	\$7
4030000	3450000	ACCESSORY ELECTRIC EQUIPMENT	CAGE	\$2,373	\$0	\$0	\$0	\$470	\$1,590	\$218	\$92	\$3
4030000	3450000	ACCESSORY ELECTRIC EQUIPMENT	CAGW	\$1,240	\$57	\$918	\$265	\$0	\$0	\$0	\$0	\$0
	3450000 Total			\$3,614	\$57	\$918	\$265	\$470	\$1,590	\$218	\$92	\$3
4030000	3460000	MISCELLANEOUS PWR PLANT EQUIP	CAGE	\$156	\$0	\$0	\$0	\$31	\$105	\$14	\$6	\$0
4030000	3460000	MISCELLANEOUS PWR PLANT EQUIP	CAGW	\$27	\$1	\$20	\$6	\$0	\$0	\$0	\$0	\$0
	3460000 Total			\$183	\$1	\$20	\$6	\$31	\$105	\$14	\$6	\$0
4030000	3502000	LAND RIGHTS	CAGE	\$467	\$0	\$0	\$0	\$92	\$313	\$43	\$18	\$1
4030000	3502000	LAND RIGHTS	CAGW	\$313	\$14	\$232	\$67	\$0	\$0	\$0	\$0	\$0
4030000	3502000	LAND RIGHTS	JBG	\$14	\$10	\$1	\$3	\$0	\$0	\$0	\$0	\$0
4030000	3502000	LAND RIGHTS	SG	\$1	\$0	\$0	\$0	\$0	\$0	\$1	\$0	\$0
	3502000 Total			\$795	\$15	\$242	\$70	\$93	\$314	\$43	\$18	\$1



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Primary Account	Secondary Account	Description	Alloc	Total	Calif	Oregon	Wash	WV-PPL	Utah	Idaho	WV-UPL	FERC
4030000	3520000	STRUCTURES & IMPROVEMENTS	CAGE	\$617	\$0	\$0	\$0	\$122	\$413	\$57	\$24	\$1
4030000	3520000	STRUCTURES & IMPROVEMENTS	CAGW	\$244	\$11	\$180	\$52	\$0	\$0	\$0	\$0	\$0
4030000	3520000	STRUCTURES & IMPROVEMENTS	JBG	\$14	\$1	\$0	\$3	\$0	\$0	\$0	\$0	\$0
4030000	3520000	STRUCTURES & IMPROVEMENTS	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	3520000 Total			\$875	\$12	\$181	\$55	\$122	\$413	\$57	\$24	\$1
4030000	3530000	STATION EQUIPMENT	CAGE	\$10,934	\$0	\$0	\$0	\$2,164	\$7,324	\$1,006	\$425	\$15
4030000	3530000	STATION EQUIPMENT	CAGW	\$4,885	\$223	\$3,616	\$1,045	\$0	\$0	\$0	\$0	\$0
4030000	3530000	STATION EQUIPMENT	JBG	\$149	\$7	\$105	\$30	\$1	\$4	\$1	\$0	\$0
4030000	3530000	STATION EQUIPMENT	SG	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	3530000 Total			\$15,968	\$230	\$3,722	\$1,076	\$2,165	\$7,328	\$1,007	\$425	\$15
4030000	3534000	STATION EQUIPMENT, STEP-UP TRANSFORMERS	CAGE	\$970	\$0	\$0	\$0	\$192	\$650	\$89	\$38	\$1
4030000	3534000	STATION EQUIPMENT, STEP-UP TRANSFORMERS	CAGW	\$365	\$17	\$270	\$78	\$0	\$0	\$0	\$0	\$0
4030000	3534000	STATION EQUIPMENT, STEP-UP TRANSFORMERS	JBG	\$185	\$8	\$131	\$38	\$2	\$5	\$1	\$0	\$0
	3534000 Total			\$1,520	\$25	\$401	\$116	\$194	\$655	\$90	\$38	\$1
4030000	3537000	STATION EQUIPMENT-SUPERVISORY & ALARM	CAGE	\$385	\$0	\$0	\$0	\$76	\$258	\$35	\$15	\$1
4030000	3537000	STATION EQUIPMENT-SUPERVISORY & ALARM	CAGW	\$194	\$9	\$144	\$41	\$0	\$0	\$0	\$0	\$0
4030000	3537000	STATION EQUIPMENT-SUPERVISORY & ALARM	JBG	\$9	\$0	\$6	\$2	\$0	\$0	\$0	\$0	\$0
4030000	3537000	STATION EQUIPMENT-SUPERVISORY & ALARM	SG	\$1,536	\$27	\$433	\$124	\$192	\$629	\$89	\$37	\$6
	3537000 Total			\$2,124	\$36	\$583	\$167	\$288	\$887	\$125	\$52	\$6
4030000	3540000	TOWERS AND FIXTURES	CAGE	\$3,963	\$0	\$0	\$0	\$784	\$2,655	\$365	\$154	\$5
4030000	3540000	TOWERS AND FIXTURES	CAGW	\$2,477	\$113	\$1,834	\$530	\$0	\$0	\$0	\$0	\$0
4030000	3540000	TOWERS AND FIXTURES	JBG	\$229	\$10	\$162	\$47	\$2	\$6	\$1	\$0	\$0
4030000	3540000	TOWERS AND FIXTURES	SG	\$2	\$0	\$1	\$0	\$0	\$0	\$0	\$0	\$0
	3540000 Total			\$6,671	\$123	\$1,997	\$577	\$788	\$2,662	\$366	\$154	\$5
4030000	3550000	POLES AND FIXTURES	CAGE	\$9,291	\$0	\$0	\$0	\$1,839	\$6,224	\$855	\$361	\$13
4030000	3550000	POLES AND FIXTURES	CAGW	\$4,696	\$215	\$3,476	\$1,005	\$0	\$0	\$0	\$0	\$0
4030000	3550000	POLES AND FIXTURES	JBG	\$5	\$0	\$3	\$1	\$0	\$0	\$0	\$0	\$0
4030000	3550000	POLES AND FIXTURES	SG	\$12	\$0	\$3	\$1	\$1	\$5	\$1	\$0	\$0
	3550000 Total			\$14,004	\$215	\$3,483	\$1,007	\$1,840	\$6,229	\$856	\$361	\$13
4030000	3560000	OVERHEAD CONDUCTORS & DEVICES	CAGE	\$9,356	\$0	\$0	\$0	\$1,852	\$6,267	\$861	\$363	\$13
4030000	3560000	OVERHEAD CONDUCTORS & DEVICES	CAGW	\$5,719	\$262	\$4,234	\$1,224	\$0	\$0	\$0	\$0	\$0
4030000	3560000	OVERHEAD CONDUCTORS & DEVICES	JBG	\$261	\$11	\$185	\$54	\$2	\$7	\$1	\$0	\$0
4030000	3560000	OVERHEAD CONDUCTORS & DEVICES	SG	\$5	\$0	\$1	\$0	\$1	\$2	\$0	\$0	\$0
	3560000 Total			\$15,342	\$273	\$4,421	\$1,278	\$1,854	\$6,276	\$862	\$364	\$13
4030000	3562000	CLEARING AND GRADING	CAGE	\$118	\$0	\$0	\$0	\$23	\$79	\$11	\$5	\$0
4030000	3562000	CLEARING AND GRADING	CAGW	\$196	\$9	\$145	\$42	\$0	\$0	\$0	\$0	\$0
4030000	3562000	CLEARING AND GRADING	JBG	\$2	\$0	\$2	\$0	\$0	\$0	\$0	\$0	\$0
4030000	3562000	CLEARING AND GRADING	SG	\$2	\$0	\$0	\$0	\$0	\$1	\$0	\$0	\$0
	3562000 Total			\$318	\$9	\$147	\$43	\$24	\$80	\$11	\$5	\$0
4030000	3570000	UNDERGROUND CONDUIT	CAGE	\$51	\$0	\$0	\$0	\$10	\$34	\$5	\$2	\$0
4030000	3570000	UNDERGROUND CONDUIT	CAGW	\$3	\$0	\$2	\$1	\$0	\$0	\$0	\$0	\$0
	3570000 Total			\$53	\$0	\$2	\$1	\$10	\$34	\$5	\$2	\$0
4030000	3580000	UNDERGROUND CONDUCTORS & DEVICES	CAGE	\$118	\$0	\$0	\$0	\$23	\$79	\$11	\$5	\$0
4030000	3580000	UNDERGROUND CONDUCTORS & DEVICES	CAGW	\$18	\$0	\$3	\$4	\$0	\$0	\$0	\$0	\$0
4030000	3580000	UNDERGROUND CONDUCTORS & DEVICES	JBG	\$122	\$0	\$3	\$1	\$23	\$79	\$11	\$5	\$0
	3580000 Total			\$258	\$0	\$6	\$9	\$46	\$158	\$22	\$10	\$0
4030000	3590000	ROADS AND TRAILS	CAGE	\$68	\$0	\$0	\$0	\$13	\$45	\$6	\$3	\$0
4030000	3590000	ROADS AND TRAILS	CAGW	\$91	\$4	\$67	\$19	\$0	\$0	\$0	\$0	\$0
4030000	3590000	ROADS AND TRAILS	JBG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	3590000	ROADS AND TRAILS	SG	\$159	\$4	\$67	\$19	\$13	\$45	\$6	\$3	\$0
	3590000 Total			\$316	\$8	\$134	\$38	\$26	\$90	\$12	\$6	\$0
4030000	3602000	LAND RIGHTS	CA	\$21	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	3602000	LAND RIGHTS	IDU	\$16	\$0	\$0	\$0	\$0	\$0	\$16	\$0	\$0



Depreciation Expense (Actuals)

Twelve Months Ending - December 2008
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Account	Description	Alloc	Total	Calif	Oregon	Wash	Wv-PPL	Utah	Idaho	Wv-LPL	FERC
4030000	3602000	LAND RIGHTS	OR	\$58	\$0	\$58	\$0	\$0	\$0	\$0	\$0	\$0
4030000	3602000	LAND RIGHTS	UT	\$119	\$0	\$0	\$0	\$0	\$119	\$0	\$0	\$0
4030000	3602000	LAND RIGHTS	WA	\$4	\$0	\$0	\$4	\$0	\$0	\$0	\$0	\$0
4030000	3602000	LAND RIGHTS	WYP	\$36	\$0	\$0	\$0	\$36	\$0	\$0	\$0	\$0
4030000	3602000	LAND RIGHTS	WYU	\$24	\$0	\$0	\$0	\$0	\$0	\$0	\$24	\$0
	3602000 Total			\$278	\$21	\$58	\$4	\$36	\$119	\$16	\$24	\$0
4030000	3610000	STRUCTURES & IMPROVEMENTS	CA	\$30	\$30	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	3610000	STRUCTURES & IMPROVEMENTS	IDU	\$13	\$0	\$0	\$0	\$0	\$0	\$13	\$0	\$0
4030000	3610000	STRUCTURES & IMPROVEMENTS	OR	\$229	\$0	\$229	\$0	\$0	\$0	\$0	\$0	\$0
4030000	3610000	STRUCTURES & IMPROVEMENTS	UT	\$472	\$0	\$0	\$0	\$0	\$472	\$0	\$0	\$0
4030000	3610000	STRUCTURES & IMPROVEMENTS	WA	\$38	\$0	\$0	\$38	\$0	\$0	\$0	\$0	\$0
4030000	3610000	STRUCTURES & IMPROVEMENTS	WYP	\$121	\$0	\$0	\$0	\$121	\$0	\$0	\$0	\$0
4030000	3610000	STRUCTURES & IMPROVEMENTS	WYU	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$3	\$0
	3610000 Total			\$906	\$30	\$229	\$38	\$121	\$472	\$13	\$3	\$0
4030000	3620000	STATION EQUIPMENT	CA	\$390	\$390	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	3620000	STATION EQUIPMENT	IDU	\$573	\$0	\$0	\$0	\$0	\$0	\$573	\$0	\$0
4030000	3620000	STATION EQUIPMENT	OR	\$3,533	\$0	\$3,533	\$0	\$0	\$0	\$0	\$0	\$0
4030000	3620000	STATION EQUIPMENT	UT	\$7,403	\$0	\$0	\$0	\$0	\$7,403	\$0	\$0	\$0
4030000	3620000	STATION EQUIPMENT	WA	\$889	\$0	\$0	\$889	\$0	\$0	\$0	\$0	\$0
4030000	3620000	STATION EQUIPMENT	WYP	\$1,998	\$0	\$0	\$0	\$1,998	\$0	\$0	\$0	\$0
4030000	3620000	STATION EQUIPMENT	WYU	\$120	\$0	\$0	\$0	\$0	\$0	\$0	\$120	\$0
	3620000 Total			\$14,905	\$390	\$3,533	\$889	\$1,998	\$7,403	\$573	\$120	\$0
4030000	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	CA	\$15	\$15	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	IDU	\$10	\$0	\$0	\$0	\$0	\$0	\$10	\$0	\$0
4030000	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	OR	\$119	\$0	\$119	\$0	\$0	\$0	\$0	\$0	\$0
4030000	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	UT	\$408	\$0	\$0	\$0	\$0	\$408	\$0	\$0	\$0
4030000	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WA	\$34	\$0	\$0	\$34	\$0	\$0	\$0	\$0	\$0
4030000	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WYP	\$101	\$0	\$0	\$0	\$101	\$0	\$0	\$0	\$0
4030000	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WYU	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$1	\$0
	3627000 Total			\$690	\$15	\$119	\$34	\$101	\$408	\$10	\$1	\$0
4030000	3630000	STORAGE BATTERY EQUIPMENT	UT	\$87	\$0	\$0	\$0	\$0	\$87	\$0	\$0	\$0
	3630000 Total			\$87	\$0	\$0	\$0	\$0	\$87	\$0	\$0	\$0
4030000	3637000	STORAGE BATTERY EQUIPMENT - SUPERVISORY &	UT	\$4	\$0	\$0	\$0	\$0	\$4	\$0	\$0	\$0
	3637000 Total			\$4	\$0	\$0	\$0	\$0	\$4	\$0	\$0	\$0
4030000	3640000	"POLES, TOWERS AND FIXTURES"	CA	\$2,245	\$2,245	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	3640000	"POLES, TOWERS AND FIXTURES"	IDU	\$1,920	\$0	\$0	\$0	\$0	\$0	\$1,920	\$0	\$0
4030000	3640000	"POLES, TOWERS AND FIXTURES"	OR	\$11,697	\$0	\$11,697	\$0	\$0	\$0	\$0	\$0	\$0
4030000	3640000	"POLES, TOWERS AND FIXTURES"	UT	\$9,665	\$0	\$0	\$0	\$0	\$9,665	\$0	\$0	\$0
4030000	3640000	"POLES, TOWERS AND FIXTURES"	WA	\$3,444	\$0	\$0	\$3,444	\$0	\$0	\$0	\$0	\$0
4030000	3640000	"POLES, TOWERS AND FIXTURES"	WYP	\$2,587	\$0	\$0	\$0	\$2,587	\$0	\$0	\$0	\$0
4030000	3640000	"POLES, TOWERS AND FIXTURES"	WYU	\$535	\$0	\$0	\$0	\$0	\$0	\$0	\$535	\$0
	3640000 Total			\$32,093	\$2,245	\$11,697	\$3,444	\$2,587	\$9,665	\$1,920	\$535	\$0
4030000	3650000	OVERHEAD CONDUCTORS & DEVICES	CA	\$988	\$988	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	3650000	OVERHEAD CONDUCTORS & DEVICES	IDU	\$938	\$0	\$0	\$0	\$0	\$0	\$938	\$0	\$0
4030000	3650000	OVERHEAD CONDUCTORS & DEVICES	OR	\$6,548	\$0	\$6,548	\$0	\$0	\$0	\$0	\$0	\$0
4030000	3650000	OVERHEAD CONDUCTORS & DEVICES	UT	\$5,875	\$0	\$0	\$0	\$0	\$5,875	\$0	\$0	\$0
4030000	3650000	OVERHEAD CONDUCTORS & DEVICES	WA	\$1,622	\$0	\$0	\$1,622	\$0	\$0	\$0	\$0	\$0
4030000	3650000	OVERHEAD CONDUCTORS & DEVICES	WYP	\$2,076	\$0	\$0	\$0	\$2,076	\$0	\$0	\$0	\$0
4030000	3650000	OVERHEAD CONDUCTORS & DEVICES	WYU	\$275	\$0	\$0	\$0	\$0	\$0	\$0	\$275	\$0
4030000	3652000	CLEARING AND GRADING	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	3652000	CLEARING AND GRADING	OR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0



Depreciation Expense (Actuals)

Twelve Months Ending - December 2008

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account	Secondary Account	Description	Alloc	Total	Calif	Oregon	Wash	WY-PPL	Utah	Idaho	WY-UPL	FERC
4030000	3652000	CLEARING AND GRADING	UT	\$6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	3652000	CLEARING AND GRADING	WYU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	3652000 Total			\$18,328	\$888	\$6,549	\$1,622	\$2,076	\$5,881	\$938	\$275	\$0
4030000	3660000	UNDERGROUND CONDUIT	CA	\$06	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	3660000	UNDERGROUND CONDUIT	IDU	\$151	\$0	\$0	\$0	\$0	\$0	\$151	\$0	\$0
4030000	3660000	UNDERGROUND CONDUIT	OR	\$2,059	\$0	\$2,059	\$0	\$0	\$0	\$0	\$0	\$0
4030000	3660000	UNDERGROUND CONDUIT	UT	\$3,316	\$0	\$0	\$0	\$0	\$3,316	\$0	\$0	\$0
4030000	3660000	UNDERGROUND CONDUIT	WA	\$635	\$0	\$0	\$635	\$0	\$0	\$0	\$0	\$0
4030000	3660000	UNDERGROUND CONDUIT	WYP	\$411	\$0	\$0	\$0	\$411	\$0	\$0	\$0	\$0
4030000	3660000	UNDERGROUND CONDUIT	WYU	\$135	\$0	\$0	\$0	\$0	\$0	\$0	\$135	\$0
	3660000 Total			\$7,214	\$506	\$2,059	\$635	\$411	\$3,316	\$151	\$135	\$0
4030000	3670000	UNDERGROUND CONDUCTORS & DEVICES	CA	\$919	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	3670000	UNDERGROUND CONDUCTORS & DEVICES	IDU	\$459	\$0	\$0	\$0	\$0	\$0	\$459	\$0	\$0
4030000	3670000	UNDERGROUND CONDUCTORS & DEVICES	OR	\$3,476	\$0	\$3,476	\$0	\$0	\$0	\$0	\$0	\$0
4030000	3670000	UNDERGROUND CONDUCTORS & DEVICES	UT	\$9,818	\$0	\$0	\$0	\$0	\$9,818	\$0	\$0	\$0
4030000	3670000	UNDERGROUND CONDUCTORS & DEVICES	WA	\$561	\$0	\$0	\$561	\$0	\$0	\$0	\$0	\$0
4030000	3670000	UNDERGROUND CONDUCTORS & DEVICES	WYP	\$924	\$0	\$0	\$0	\$924	\$0	\$0	\$0	\$0
4030000	3670000	UNDERGROUND CONDUCTORS & DEVICES	WYU	\$535	\$0	\$0	\$0	\$0	\$0	\$0	\$535	\$0
	3670000 Total			\$16,692	\$919	\$3,476	\$561	\$924	\$9,818	\$459	\$535	\$0
4030000	3680000	LINE TRANSFORMERS	CA	\$1,379	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	3680000	LINE TRANSFORMERS	IDU	\$1,359	\$0	\$0	\$0	\$0	\$0	\$1,359	\$0	\$0
4030000	3680000	LINE TRANSFORMERS	OR	\$10,327	\$0	\$10,327	\$0	\$0	\$0	\$0	\$0	\$0
4030000	3680000	LINE TRANSFORMERS	UT	\$7,566	\$0	\$0	\$0	\$0	\$7,566	\$0	\$0	\$0
4030000	3680000	LINE TRANSFORMERS	WA	\$2,534	\$0	\$0	\$2,534	\$0	\$0	\$0	\$0	\$0
4030000	3680000	LINE TRANSFORMERS	WYP	\$2,041	\$0	\$0	\$0	\$2,041	\$0	\$0	\$0	\$0
4030000	3680000	LINE TRANSFORMERS	WYU	\$325	\$0	\$0	\$0	\$0	\$0	\$0	\$325	\$0
	3680000 Total			\$25,532	\$1,379	\$10,327	\$2,534	\$2,041	\$7,566	\$1,359	\$325	\$0
4030000	3691000	SERVICES - OVERHEAD	CA	\$324	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	3691000	SERVICES - OVERHEAD	IDU	\$115	\$0	\$0	\$0	\$0	\$0	\$115	\$0	\$0
4030000	3691000	SERVICES - OVERHEAD	OR	\$1,233	\$0	\$1,233	\$0	\$0	\$0	\$0	\$0	\$0
4030000	3691000	SERVICES - OVERHEAD	UT	\$1,154	\$0	\$0	\$0	\$0	\$1,154	\$0	\$0	\$0
4030000	3691000	SERVICES - OVERHEAD	WA	\$354	\$0	\$0	\$354	\$0	\$0	\$0	\$0	\$0
4030000	3691000	SERVICES - OVERHEAD	WYP	\$223	\$0	\$0	\$0	\$223	\$0	\$0	\$0	\$0
4030000	3691000	SERVICES - OVERHEAD	WYU	\$35	\$0	\$0	\$0	\$0	\$0	\$0	\$35	\$0
	3691000 Total			\$3,438	\$324	\$1,233	\$354	\$223	\$1,154	\$115	\$35	\$0
4030000	3692000	SERVICES - UNDERGROUND	CA	\$462	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	3692000	SERVICES - UNDERGROUND	IDU	\$374	\$0	\$0	\$0	\$0	\$0	\$374	\$0	\$0
4030000	3692000	SERVICES - UNDERGROUND	OR	\$2,896	\$0	\$2,896	\$0	\$0	\$0	\$0	\$0	\$0
4030000	3692000	SERVICES - UNDERGROUND	UT	\$2,282	\$0	\$0	\$0	\$0	\$2,282	\$0	\$0	\$0
4030000	3692000	SERVICES - UNDERGROUND	WA	\$731	\$0	\$0	\$731	\$0	\$0	\$0	\$0	\$0
4030000	3692000	SERVICES - UNDERGROUND	WYP	\$586	\$0	\$0	\$0	\$586	\$0	\$0	\$0	\$0
4030000	3692000	SERVICES - UNDERGROUND	WYU	\$168	\$0	\$0	\$0	\$0	\$0	\$0	\$168	\$0
	3692000 Total			\$7,489	\$462	\$2,896	\$731	\$586	\$2,282	\$374	\$168	\$0
4030000	3700000	METERS	CA	\$181	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	3700000	METERS	IDU	\$442	\$0	\$0	\$0	\$0	\$0	\$442	\$0	\$0
4030000	3700000	METERS	OR	\$2,171	\$0	\$2,171	\$0	\$0	\$0	\$0	\$0	\$0
4030000	3700000	METERS	UT	\$2,574	\$0	\$0	\$0	\$0	\$2,574	\$0	\$0	\$0
4030000	3700000	METERS	WA	\$529	\$0	\$0	\$529	\$0	\$0	\$0	\$0	\$0
4030000	3700000	METERS	WYP	\$443	\$0	\$0	\$0	\$443	\$0	\$0	\$0	\$0
4030000	3700000	METERS	WYU	\$104	\$0	\$0	\$0	\$0	\$0	\$0	\$104	\$0
	3700000 Total			\$6,445	\$181	\$2,171	\$529	\$443	\$2,574	\$442	\$104	\$0



Depreciation Expense (Actuals)
 Twelve Months Ending - December 2008
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Account	Description	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-JPL	FERC
4030000	3710000	INSTALL ON CUSTOMERS PREMISES	CA	\$24	\$24	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	3710000	INSTALL ON CUSTOMERS PREMISES	IDU	\$8	\$0	\$0	\$0	\$0	\$0	\$8	\$0	\$0
4030000	3710000	INSTALL ON CUSTOMERS PREMISES	OR	\$117	\$0	\$117	\$0	\$0	\$0	\$0	\$0	\$0
4030000	3710000	INSTALL ON CUSTOMERS PREMISES	UT	\$276	\$0	\$0	\$0	\$0	\$276	\$0	\$0	\$0
4030000	3710000	INSTALL ON CUSTOMERS PREMISES	WA	\$20	\$0	\$0	\$20	\$0	\$0	\$0	\$0	\$0
4030000	3710000	INSTALL ON CUSTOMERS PREMISES	WYP	\$45	\$0	\$0	\$0	\$45	\$0	\$0	\$0	\$0
4030000	3710000	INSTALL ON CUSTOMERS PREMISES	WYU	\$8	\$0	\$0	\$0	\$0	\$0	\$0	\$8	\$0
	3710000 Total			\$498	\$24	\$117	\$20	\$45	\$276	\$8	\$8	\$0
4030000	3720000	LEASED PROP ON CUST PREMISES	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	3720000	LEASED PROP ON CUST PREMISES	UT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	3720000 Total			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	3730000	STREET LIGHTING & SIGNAL SYSTEMS	CA	\$38	\$38	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	3730000	STREET LIGHTING & SIGNAL SYSTEMS	IDU	\$28	\$0	\$0	\$0	\$0	\$0	\$28	\$0	\$0
4030000	3730000	STREET LIGHTING & SIGNAL SYSTEMS	OR	\$646	\$0	\$646	\$0	\$0	\$0	\$0	\$0	\$0
4030000	3730000	STREET LIGHTING & SIGNAL SYSTEMS	UT	\$1,119	\$0	\$0	\$0	\$0	\$1,119	\$0	\$0	\$0
4030000	3730000	STREET LIGHTING & SIGNAL SYSTEMS	WA	\$117	\$0	\$0	\$117	\$0	\$0	\$0	\$0	\$0
4030000	3730000	STREET LIGHTING & SIGNAL SYSTEMS	WYP	\$186	\$0	\$0	\$0	\$186	\$0	\$0	\$0	\$0
4030000	3730000	STREET LIGHTING & SIGNAL SYSTEMS	WYU	\$59	\$0	\$0	\$0	\$0	\$0	\$0	\$59	\$0
	3730000 Total			\$2,193	\$38	\$646	\$117	\$186	\$1,119	\$28	\$59	\$0
4030000	3892000	LAND RIGHTS	CAGE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	3892000	LAND RIGHTS	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	3892000	LAND RIGHTS	UT	\$1	\$0	\$0	\$0	\$0	\$1	\$0	\$0	\$0
4030000	3892000	LAND RIGHTS	WYP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	3892000	LAND RIGHTS	WYU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	3892000 Total			\$1	\$0	\$0	\$0	\$0	\$1	\$0	\$0	\$0
4030000	3900000	STRUCTURES AND IMPROVEMENTS	CA	\$35	\$35	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	3900000	STRUCTURES AND IMPROVEMENTS	CAGE	\$84	\$0	\$0	\$0	\$17	\$56	\$8	\$3	\$0
4030000	3900000	STRUCTURES AND IMPROVEMENTS	CAGW	\$50	\$2	\$37	\$11	\$0	\$0	\$0	\$0	\$0
4030000	3900000	STRUCTURES AND IMPROVEMENTS	CN	\$172	\$4	\$54	\$12	\$12	\$82	\$7	\$2	\$0
4030000	3900000	STRUCTURES AND IMPROVEMENTS	IDU	\$205	\$0	\$0	\$0	\$0	\$0	\$205	\$0	\$0
4030000	3900000	STRUCTURES AND IMPROVEMENTS	JBG	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	3900000	STRUCTURES AND IMPROVEMENTS	OR	\$443	\$0	\$443	\$0	\$0	\$0	\$0	\$0	\$0
4030000	3900000	STRUCTURES AND IMPROVEMENTS	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	3900000	STRUCTURES AND IMPROVEMENTS	SO	\$1,648	\$38	\$450	\$121	\$191	\$714	\$96	\$37	\$1
4030000	3900000	STRUCTURES AND IMPROVEMENTS	UT	\$782	\$0	\$0	\$0	\$0	\$782	\$0	\$0	\$0
4030000	3900000	STRUCTURES AND IMPROVEMENTS	WA	\$412	\$0	\$0	\$412	\$0	\$0	\$0	\$0	\$0
4030000	3900000	STRUCTURES AND IMPROVEMENTS	WYP	\$82	\$0	\$0	\$0	\$82	\$0	\$0	\$0	\$0
4030000	3900000	STRUCTURES AND IMPROVEMENTS	WYU	\$87	\$0	\$0	\$0	\$0	\$0	\$0	\$87	\$0
	3900000 Total			\$4,001	\$80	\$984	\$556	\$302	\$1,634	\$315	\$129	\$1
4030000	3903000	STRUCTURES & IMPROVEMENTS - PANELS	CA	\$6	\$6	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	3903000	STRUCTURES & IMPROVEMENTS - PANELS	CAGE	\$2	\$0	\$0	\$0	\$0	\$1	\$0	\$0	\$0
4030000	3903000	STRUCTURES & IMPROVEMENTS - PANELS	CAGW	\$3	\$0	\$3	\$1	\$0	\$0	\$0	\$0	\$0
4030000	3903000	STRUCTURES & IMPROVEMENTS - PANELS	CN	\$62	\$2	\$19	\$4	\$4	\$30	\$2	\$1	\$0
4030000	3903000	STRUCTURES & IMPROVEMENTS - PANELS	OR	\$35	\$0	\$35	\$0	\$0	\$0	\$0	\$0	\$0
4030000	3903000	STRUCTURES & IMPROVEMENTS - PANELS	SO	\$796	\$19	\$217	\$58	\$92	\$345	\$46	\$18	\$1
4030000	3903000	STRUCTURES & IMPROVEMENTS - PANELS	UT	\$11	\$0	\$0	\$0	\$0	\$11	\$0	\$0	\$0
4030000	3903000	STRUCTURES & IMPROVEMENTS - PANELS	WA	\$0	\$0	\$0	\$1	\$0	\$0	\$0	\$0	\$0
4030000	3903000	STRUCTURES & IMPROVEMENTS - PANELS	WYP	\$12	\$0	\$0	\$0	\$12	\$0	\$0	\$0	\$0
4030000	3903000	STRUCTURES & IMPROVEMENTS - PANELS	WYU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	3903000 Total			\$930	\$25	\$275	\$65	\$108	\$587	\$49	\$19	\$0
4030000	3910000	OFFICE FURNITURE	CA	\$4	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$0



Depreciation Expense (Actuals)

Twelve Months Ending - December 2008

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account	Secondary Account	Description	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC
4030000	3910000	OFFICE FURNITURE	CAEE	\$1	\$0	\$0	\$0	\$0	\$1	\$0	\$0	\$0
4030000	3910000	OFFICE FURNITURE	CAGE	\$158	\$0	\$0	\$0	\$31	\$106	\$15	\$6	\$0
4030000	3910000	OFFICE FURNITURE	CAGW	\$16	\$1	\$0	\$0	\$0	\$12	\$0	\$0	\$0
4030000	3910000	OFFICE FURNITURE	CN	\$99	\$3	\$31	\$7	\$7	\$47	\$4	\$1	\$0
4030000	3910000	OFFICE FURNITURE	IDU	\$13	\$0	\$0	\$0	\$0	\$0	\$13	\$0	\$0
4030000	3910000	OFFICE FURNITURE	JBG	\$29	\$1	\$21	\$6	\$0	\$1	\$0	\$0	\$0
4030000	3910000	OFFICE FURNITURE	OR	\$291	\$28	\$291	\$87	\$138	\$515	\$69	\$27	\$1
4030000	3910000	OFFICE FURNITURE	SO	\$1,188	\$0	\$324	\$0	\$0	\$0	\$0	\$0	\$0
4030000	3910000	OFFICE FURNITURE	UT	\$55	\$0	\$0	\$0	\$0	\$55	\$0	\$0	\$0
4030000	3910000	OFFICE FURNITURE	WA	\$54	\$0	\$0	\$54	\$0	\$0	\$0	\$0	\$0
4030000	3910000	OFFICE FURNITURE	WYP	\$89	\$0	\$0	\$0	\$89	\$0	\$0	\$0	\$0
4030000	3910000	OFFICE FURNITURE	WYU	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$4	\$0
3910000 Total				\$2,000	\$36	\$678	\$158	\$265	\$723	\$100	\$38	\$1
4030000	3911000	COMPUTER EQUIPMENT - MAINFRAME	SO	\$711	\$17	\$194	\$52	\$83	\$308	\$41	\$16	\$0
3911000 Total				\$711	\$17	\$194	\$52	\$83	\$308	\$41	\$16	\$0
4030000	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CA	\$37	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CAEE	\$22	\$0	\$0	\$0	\$5	\$14	\$2	\$1	\$0
4030000	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CAGE	\$240	\$0	\$0	\$0	\$47	\$161	\$22	\$9	\$0
4030000	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CAGW	\$8	\$0	\$6	\$2	\$0	\$0	\$0	\$0	\$0
4030000	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CN	\$1,006	\$26	\$314	\$72	\$67	\$479	\$39	\$9	\$0
4030000	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	IDU	\$168	\$0	\$0	\$0	\$0	\$0	\$168	\$0	\$0
4030000	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	JBG	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	OR	\$21	\$1	\$15	\$4	\$0	\$1	\$0	\$0	\$0
4030000	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	SO	\$456	\$0	\$456	\$0	\$0	\$0	\$0	\$0	\$0
4030000	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	UT	\$9,017	\$211	\$2,461	\$661	\$1,046	\$3,904	\$523	\$204	\$6
4030000	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WA	\$510	\$0	\$0	\$0	\$0	\$510	\$0	\$0	\$0
4030000	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WYP	\$171	\$0	\$0	\$171	\$0	\$0	\$0	\$0	\$0
4030000	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WYU	\$422	\$0	\$0	\$0	\$422	\$0	\$0	\$0	\$0
4030000	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WYU	\$27	\$0	\$0	\$0	\$27	\$0	\$0	\$0	\$0
3912000 Total				\$12,107	\$275	\$3,254	\$911	\$1,588	\$5,069	\$754	\$250	\$6
4030000	3913000	OFFICE EQUIPMENT	CA	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	3913000	OFFICE EQUIPMENT	CAGE	\$114	\$0	\$0	\$0	\$23	\$76	\$10	\$4	\$0
4030000	3913000	OFFICE EQUIPMENT	CAGW	\$3	\$0	\$2	\$1	\$0	\$0	\$0	\$0	\$0
4030000	3913000	OFFICE EQUIPMENT	CN	\$15	\$0	\$5	\$1	\$1	\$7	\$1	\$0	\$0
4030000	3913000	OFFICE EQUIPMENT	OR	\$4	\$0	\$4	\$0	\$0	\$0	\$0	\$0	\$0
4030000	3913000	OFFICE EQUIPMENT	SO	\$18	\$0	\$5	\$1	\$2	\$8	\$1	\$0	\$0
4030000	3913000	OFFICE EQUIPMENT	UT	\$6	\$0	\$0	\$0	\$0	\$6	\$0	\$0	\$0
4030000	3913000	OFFICE EQUIPMENT	WA	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	3913000	OFFICE EQUIPMENT	WYP	\$2	\$0	\$0	\$0	\$2	\$0	\$0	\$0	\$0
4030000	3913000	OFFICE EQUIPMENT	WYU	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$1	\$0
3913000 Total				\$165	\$2	\$16	\$4	\$28	\$97	\$12	\$6	\$0
4030000	3923000	TRANSPORTATION EQUIPMENT	SO	\$131	\$3	\$36	\$10	\$15	\$57	\$8	\$3	\$0
3923000 Total				\$131	\$3	\$36	\$10	\$15	\$57	\$8	\$3	\$0
4030000	3930000	STORES EQUIPMENT	CA	\$6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	3930000	STORES EQUIPMENT	CAGE	\$205	\$0	\$0	\$0	\$41	\$138	\$19	\$8	\$0
4030000	3930000	STORES EQUIPMENT	CAGW	\$6	\$0	\$5	\$1	\$0	\$0	\$0	\$0	\$0
4030000	3930000	STORES EQUIPMENT	IDU	\$37	\$0	\$0	\$0	\$0	\$0	\$37	\$0	\$0
4030000	3930000	STORES EQUIPMENT	JBG	\$26	\$1	\$18	\$5	\$0	\$1	\$0	\$0	\$0
4030000	3930000	STORES EQUIPMENT	OR	\$139	\$0	\$139	\$26	\$0	\$0	\$0	\$0	\$0
4030000	3930000	STORES EQUIPMENT	SO	\$34	\$1	\$9	\$3	\$4	\$15	\$2	\$1	\$0
4030000	3930000	STORES EQUIPMENT	UT	\$201	\$0	\$0	\$0	\$0	\$201	\$0	\$0	\$0



Depreciation Expense (Actuals)

Twelve Months Ending - December 2008

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account	Secondary Account	Description	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC
4030000	3930000	STORES EQUIPMENT	WA	\$21	\$0	\$0	\$21	\$0	\$0	\$0	\$0	\$0
4030000	3930000	STORES EQUIPMENT	WYP	\$55	\$0	\$0	\$0	\$55	\$0	\$0	\$0	\$0
4030000	3930000	STORES EQUIPMENT	WYU	\$23	\$0	\$0	\$0	\$0	\$0	\$0	\$23	\$0
	3930000 Total			\$75	\$8	\$172	\$30	\$100	\$354	\$58	\$32	\$0
4030000	3940000	"TLS, SHOP, GAR EQUIPMENT"	CA	\$26	\$26	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	3940000	"TLS, SHOP, GAR EQUIPMENT"	CAEE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	3940000	"TLS, SHOP, GAR EQUIPMENT"	CAGE	\$1,440	\$0	\$0	\$0	\$285	\$965	\$133	\$56	\$2
4030000	3940000	"TLS, SHOP, GAR EQUIPMENT"	CAGW	\$92	\$4	\$68	\$20	\$0	\$0	\$0	\$0	\$0
4030000	3940000	"TLS, SHOP, GAR EQUIPMENT"	IDU	\$80	\$0	\$0	\$0	\$0	\$0	\$80	\$0	\$0
4030000	3940000	"TLS, SHOP, GAR EQUIPMENT"	JBG	\$209	\$9	\$149	\$43	\$2	\$6	\$1	\$0	\$0
4030000	3940000	"TLS, SHOP, GAR EQUIPMENT"	OR	\$451	\$0	\$451	\$0	\$25	\$94	\$13	\$5	\$0
4030000	3940000	"TLS, SHOP, GAR EQUIPMENT"	SO	\$60	\$5	\$60	\$16	\$25	\$94	\$13	\$5	\$0
4030000	3940000	"TLS, SHOP, GAR EQUIPMENT"	UT	\$705	\$0	\$0	\$0	\$0	\$705	\$0	\$0	\$0
4030000	3940000	"TLS, SHOP, GAR EQUIPMENT"	WA	\$102	\$0	\$0	\$102	\$0	\$0	\$0	\$0	\$0
4030000	3940000	"TLS, SHOP, GAR EQUIPMENT"	WYP	\$189	\$0	\$0	\$0	\$189	\$0	\$0	\$0	\$0
4030000	3940000	"TLS, SHOP, GAR EQUIPMENT"	WYU	\$48	\$0	\$0	\$0	\$0	\$0	\$0	\$48	\$0
	3940000 Total			\$3,561	\$44	\$727	\$180	\$501	\$1,771	\$226	\$109	\$2
4030000	3950000	LABORATORY EQUIPMENT	CA	\$20	\$20	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	3950000	LABORATORY EQUIPMENT	CAEE	\$6	\$0	\$0	\$0	\$1	\$4	\$0	\$0	\$0
4030000	3950000	LABORATORY EQUIPMENT	CAGE	\$405	\$0	\$0	\$0	\$80	\$272	\$37	\$16	\$1
4030000	3950000	LABORATORY EQUIPMENT	CAGW	\$65	\$3	\$48	\$14	\$0	\$0	\$0	\$0	\$0
4030000	3950000	LABORATORY EQUIPMENT	IDU	\$78	\$0	\$0	\$0	\$0	\$0	\$78	\$0	\$0
4030000	3950000	LABORATORY EQUIPMENT	JBG	\$30	\$1	\$22	\$6	\$0	\$1	\$0	\$0	\$0
4030000	3950000	LABORATORY EQUIPMENT	OR	\$903	\$0	\$903	\$0	\$0	\$0	\$0	\$0	\$0
4030000	3950000	LABORATORY EQUIPMENT	SO	\$352	\$8	\$96	\$26	\$41	\$153	\$20	\$8	\$0
4030000	3950000	LABORATORY EQUIPMENT	UT	\$518	\$0	\$0	\$0	\$0	\$518	\$0	\$0	\$0
4030000	3950000	LABORATORY EQUIPMENT	WA	\$130	\$0	\$0	\$130	\$0	\$0	\$0	\$0	\$0
4030000	3950000	LABORATORY EQUIPMENT	WYP	\$266	\$0	\$0	\$0	\$266	\$0	\$0	\$0	\$0
4030000	3950000	LABORATORY EQUIPMENT	WYU	\$57	\$0	\$0	\$0	\$0	\$0	\$0	\$57	\$0
	3950000 Total			\$2,831	\$32	\$1,069	\$176	\$289	\$947	\$137	\$81	\$1
4030000	3970000	COMMUNICATION EQUIPMENT	CA	\$116	\$116	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	3970000	COMMUNICATION EQUIPMENT	CAEE	\$5	\$0	\$0	\$0	\$1	\$3	\$0	\$0	\$0
4030000	3970000	COMMUNICATION EQUIPMENT	CAGE	\$2,356	\$0	\$0	\$0	\$466	\$1,578	\$217	\$92	\$3
4030000	3970000	COMMUNICATION EQUIPMENT	CAGW	\$1,037	\$47	\$768	\$222	\$0	\$0	\$0	\$0	\$0
4030000	3970000	COMMUNICATION EQUIPMENT	CN	\$184	\$5	\$58	\$13	\$12	\$88	\$7	\$2	\$0
4030000	3970000	COMMUNICATION EQUIPMENT	IDU	\$236	\$0	\$0	\$0	\$0	\$0	\$236	\$0	\$0
4030000	3970000	COMMUNICATION EQUIPMENT	JBG	\$86	\$4	\$61	\$18	\$1	\$2	\$0	\$0	\$0
4030000	3970000	COMMUNICATION EQUIPMENT	OR	\$1,459	\$0	\$1,459	\$0	\$0	\$0	\$0	\$0	\$0
4030000	3970000	COMMUNICATION EQUIPMENT	SG	\$2	\$0	\$1	\$0	\$0	\$1	\$0	\$0	\$0
4030000	3970000	COMMUNICATION EQUIPMENT	SO	\$1,990	\$46	\$543	\$146	\$231	\$662	\$115	\$45	\$1
4030000	3970000	COMMUNICATION EQUIPMENT	UT	\$1,146	\$0	\$0	\$0	\$0	\$1,146	\$0	\$0	\$0
4030000	3970000	COMMUNICATION EQUIPMENT	WA	\$476	\$0	\$0	\$476	\$0	\$0	\$0	\$0	\$0
4030000	3970000	COMMUNICATION EQUIPMENT	WYP	\$802	\$0	\$0	\$0	\$802	\$0	\$0	\$0	\$0
4030000	3970000	COMMUNICATION EQUIPMENT	WYU	\$157	\$0	\$0	\$0	\$0	\$0	\$0	\$157	\$0
	3970000 Total			\$10,052	\$219	\$2,888	\$375	\$1,513	\$3,680	\$577	\$296	\$5
4030000	3972000	MOBILE RADIO EQUIPMENT	CA	\$1	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	3972000	MOBILE RADIO EQUIPMENT	CAGE	\$28	\$0	\$0	\$0	\$6	\$19	\$3	\$1	\$0
4030000	3972000	MOBILE RADIO EQUIPMENT	CAGW	\$48	\$2	\$36	\$10	\$0	\$0	\$0	\$0	\$0
4030000	3972000	MOBILE RADIO EQUIPMENT	CN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	3972000	MOBILE RADIO EQUIPMENT	IDU	\$12	\$0	\$0	\$0	\$0	\$0	\$12	\$0	\$0
4030000	3972000	MOBILE RADIO EQUIPMENT	JBG	\$1	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0



Depreciation Expense (Actuals)

Twelve Months Ending - December 2008

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account	Secondary Account	Description	Alloc	Total	Calif	Oregon	Utah	Idaho	Wy-UPL	FERC
4030000	3972000	MOBILE RADIO EQUIPMENT	OR	\$197	\$0	\$0	\$0	\$0	\$0	\$0
4030000	3972000	MOBILE RADIO EQUIPMENT	SO	\$120	\$9	\$33	\$52	\$7	\$3	\$0
4030000	3972000	MOBILE RADIO EQUIPMENT	UT	\$130	\$0	\$0	\$130	\$0	\$0	\$0
4030000	3972000	MOBILE RADIO EQUIPMENT	WA	\$29	\$0	\$0	\$29	\$0	\$0	\$0
4030000	3972000	MOBILE RADIO EQUIPMENT	WYP	\$26	\$0	\$0	\$26	\$0	\$0	\$0
4030000	3972000	MOBILE RADIO EQUIPMENT	WYU	\$3	\$0	\$0	\$0	\$0	\$0	\$0
	3972000 Total			\$596	\$6	\$266	\$201	\$21	\$7	\$0
4030000	3980000	MISCELLANEOUS EQUIPMENT	CA	\$1	\$0	\$0	\$0	\$0	\$0	\$0
4030000	3980000	MISCELLANEOUS EQUIPMENT	CAEE	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	3980000	MISCELLANEOUS EQUIPMENT	CAGE	\$65	\$0	\$0	\$44	\$6	\$3	\$0
4030000	3980000	MISCELLANEOUS EQUIPMENT	CAGW	\$11	\$15	\$3	\$0	\$0	\$0	\$0
4030000	3980000	MISCELLANEOUS EQUIPMENT	CN	\$10	\$3	\$3	\$5	\$0	\$0	\$0
4030000	3980000	MISCELLANEOUS EQUIPMENT	IDU	\$3	\$0	\$0	\$0	\$3	\$0	\$0
4030000	3980000	MISCELLANEOUS EQUIPMENT	JBG	\$9	\$6	\$6	\$2	\$0	\$0	\$0
4030000	3980000	MISCELLANEOUS EQUIPMENT	OR	\$38	\$0	\$38	\$0	\$0	\$0	\$0
4030000	3980000	MISCELLANEOUS EQUIPMENT	SO	\$245	\$6	\$67	\$18	\$14	\$6	\$0
4030000	3980000	MISCELLANEOUS EQUIPMENT	UT	\$18	\$0	\$0	\$18	\$0	\$0	\$0
4030000	3980000	MISCELLANEOUS EQUIPMENT	WA	\$5	\$0	\$0	\$5	\$0	\$0	\$0
4030000	3980000	MISCELLANEOUS EQUIPMENT	WYP	\$10	\$0	\$0	\$10	\$0	\$0	\$0
4030000	3980000	MISCELLANEOUS EQUIPMENT	WYU	\$2	\$0	\$0	\$0	\$0	\$0	\$0
	3980000 Total			\$421	\$8	\$125	\$172	\$24	\$10	\$0
4032000	565131	DEPR - PROD STEAM NOT CLASSIFIED	CAGE	\$8	\$0	\$0	\$0	\$1	\$0	\$0
4032000	565131	DEPR - PROD STEAM NOT CLASSIFIED	CAGW	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4032000	565131	DEPR - PROD STEAM NOT CLASSIFIED	JBG	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	565131 Total			\$8	\$0	\$0	\$0	\$1	\$0	\$0
4033000	565133	DEPR - PROD HYDRO NOT CLASSIFIED	CAGE	\$1,351	\$0	\$0	\$905	\$124	\$52	\$2
4033000	565133	DEPR - PROD HYDRO NOT CLASSIFIED	CAGW	\$2,224	\$102	\$1,647	\$476	\$0	\$0	\$0
	565133 Total			\$3,575	\$102	\$1,647	\$905	\$124	\$52	\$2
4034000	565134	DEPR - PROD OTHER NOT CLASSIFIED	CAGW	\$2,347	\$107	\$1,737	\$502	\$0	\$0	\$0
4034000	565134	DEPR - PROD OTHER NOT CLASSIFIED	CAGE	\$2,347	\$107	\$1,737	\$502	\$0	\$0	\$0
	565134 Total			\$91	\$0	\$0	\$61	\$8	\$4	\$0
4035000	565141	DEPR - TRANS ASSETS NOT CLASSIFIED	CAGE	\$193	\$9	\$143	\$41	\$0	\$0	\$0
4035000	565141	DEPR - TRANS ASSETS NOT CLASSIFIED	CAGW	\$284	\$9	\$143	\$41	\$8	\$4	\$0
	565141 Total			\$24	\$24	\$0	\$0	\$36	\$0	\$0
4036000	565161	DEPR - DIST ASSETS NOT CLASSIFIED	IDU	\$36	\$0	\$0	\$0	\$0	\$0	\$0
4036000	565161	DEPR - DIST ASSETS NOT CLASSIFIED	OR	\$187	\$0	\$187	\$0	\$0	\$0	\$0
4036000	565161	DEPR - DIST ASSETS NOT CLASSIFIED	UT	\$380	\$0	\$0	\$380	\$0	\$0	\$0
4036000	565161	DEPR - DIST ASSETS NOT CLASSIFIED	WA	\$48	\$0	\$0	\$48	\$0	\$0	\$0
4036000	565161	DEPR - DIST ASSETS NOT CLASSIFIED	WYP	\$77	\$0	\$0	\$77	\$0	\$0	\$0
	565161 Total			\$752	\$24	\$187	\$380	\$36	\$0	\$0
4037000	565201	DEPR - GEN ASSETS NOT CLASSIFIED	CAGE	\$10	\$0	\$0	\$6	\$1	\$0	\$0
4037000	565201	DEPR - GEN ASSETS NOT CLASSIFIED	CAGW	\$12	\$1	\$9	\$3	\$0	\$0	\$0
	565201 Total			\$22	\$1	\$9	\$6	\$1	\$0	\$0
Grand Total				\$408,039	\$12,208	\$119,205	\$32,926	\$22,277	\$9,028	\$223



Amortization Expense (Actuals)
 Twelve Months Ending - December 2008
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Account	Description	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-JPL	FERC	Other
4040000	3020000	FRANCHISES AND CONSENTS	CAGE	\$401	\$0	\$0	\$0	\$79	\$268	\$37	\$16	\$1	\$0
4040000	3020000	FRANCHISES AND CONSENTS	CAGW	\$2,384	\$109	\$1,765	\$510	\$0	\$0	\$0	\$0	\$0	\$0
4040000	3020000	FRANCHISES AND CONSENTS	IDU	\$26	\$0	\$0	\$0	\$0	\$0	\$26	\$0	\$0	\$0
	3020000 Total			\$2,910	\$109	\$1,765	\$510	\$79	\$268	\$63	\$16	\$1	\$0
4040000	3031040	INTANGIBLE PLANT	CAGE	\$128	\$0	\$0	\$0	\$25	\$86	\$12	\$5	\$0	\$0
4040000	3031040	INTANGIBLE PLANT	CAGW	\$205	\$9	\$152	\$44	\$0	\$0	\$0	\$0	\$0	\$0
4040000	3031040	INTANGIBLE PLANT	OR	\$4	\$0	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	3031040 Total			\$338	\$9	\$156	\$44	\$25	\$86	\$12	\$5	\$0	\$0
4040000	3031050	RWT - RCMS WORK TRACKING	SO	\$221	\$5	\$60	\$16	\$26	\$96	\$13	\$5	\$0	\$0
	3031050 Total			\$221	\$5	\$60	\$16	\$26	\$96	\$13	\$5	\$0	\$0
4040000	3031230	AFPR - AUTOMATED FACILITY POINT RECORDS	SO	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
	3031230 Total			\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
4040000	3031340	BARCODE SYSTEM	SO	\$74	\$2	\$20	\$5	\$9	\$32	\$4	\$2	\$0	\$0
	3031340 Total			\$74	\$2	\$20	\$5	\$9	\$32	\$4	\$2	\$0	\$0
4040000	3031570	KWH HISTORICAL DATA COLLECTION	SO	\$5	\$0	\$1	\$0	\$1	\$2	\$0	\$0	\$0	\$0
	3031570 Total			\$5	\$0	\$1	\$0	\$1	\$2	\$0	\$0	\$0	\$0
4040000	3031680	DISTRIBUTION AUTOMATION PILOT	SO	\$648	\$15	\$177	\$48	\$75	\$281	\$38	\$15	\$0	\$0
	3031680 Total			\$648	\$15	\$177	\$48	\$75	\$281	\$38	\$15	\$0	\$0
4040000	3031730	EQUIPMENT TRACKING SYSTEM	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	3031730 Total			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4040000	3031760	RECORD CENTER MGMT SOFTWARE	SO	\$22	\$1	\$6	\$2	\$3	\$10	\$1	\$1	\$0	\$0
	3031760 Total			\$22	\$1	\$6	\$2	\$3	\$10	\$1	\$1	\$0	\$0
4040000	3031830	CUSTOMER SERVICE SYSTEM	CN	\$4,907	\$127	\$1,533	\$350	\$328	\$2,336	\$191	\$43	\$0	\$0
	3031830 Total			\$4,907	\$127	\$1,533	\$350	\$328	\$2,336	\$191	\$43	\$0	\$0
4040000	3032030	FRANCHISE TAX SYSTEM	SO	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	3032030 Total			\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4040000	3032040	SAP	SO	\$9,782	\$229	\$2,670	\$718	\$1,135	\$4,236	\$568	\$221	\$7	\$0
	3032040 Total			\$9,782	\$229	\$2,670	\$718	\$1,135	\$4,236	\$568	\$221	\$7	\$0
4040000	3032090	ENERGY COMMODITY SYS SOFTWARE	SO	\$125	\$3	\$34	\$9	\$14	\$54	\$7	\$3	\$0	\$0
	3032090 Total			\$125	\$3	\$34	\$9	\$14	\$54	\$7	\$3	\$0	\$0
4040000	3032220	ENTERPRISE DATA WRHSE - BI RPTG TOOL	SO	\$109	\$3	\$30	\$8	\$13	\$47	\$6	\$2	\$0	\$0
	3032220 Total			\$109	\$3	\$30	\$8	\$13	\$47	\$6	\$2	\$0	\$0
4040000	3032240	DISASTER RECOVERY PROJECT	SO	\$8	\$0	\$2	\$1	\$1	\$3	\$0	\$0	\$0	\$0
	3032240 Total			\$8	\$0	\$2	\$1	\$1	\$3	\$0	\$0	\$0	\$0
4040000	3032270	ENTERPRISE DATA WAREHOUSE	SO	\$207	\$5	\$56	\$15	\$24	\$90	\$12	\$5	\$0	\$0
	3032270 Total			\$207	\$5	\$56	\$15	\$24	\$90	\$12	\$5	\$0	\$0
4040000	3032290	EMPLOYEE PERFORMANCE & SALARY SYSTEM	SO	\$90	\$2	\$25	\$7	\$10	\$39	\$5	\$2	\$0	\$0
	3032290 Total			\$90	\$2	\$25	\$7	\$10	\$39	\$5	\$2	\$0	\$0
4040000	3032300	EXPENDITURE PRIORITIZATION TOOL	SO	\$22	\$1	\$6	\$2	\$3	\$9	\$1	\$0	\$0	\$0
	3032300 Total			\$22	\$1	\$6	\$2	\$3	\$9	\$1	\$0	\$0	\$0
4040000	3032310	COMMON WORKSTATION & LOGIN APP	SO	\$131	\$3	\$36	\$10	\$15	\$57	\$8	\$3	\$0	\$0
	3032310 Total			\$131	\$3	\$36	\$10	\$15	\$57	\$8	\$3	\$0	\$0



Amortization Expense (Actuals)
 Twelve Months Ending - December 2008
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Account	Description	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-LPL	FERC	Other
4040000	3032310 Total		SO	\$131	\$3	\$36	\$10	\$15	\$57	\$8	\$3	\$0	\$0
4040000	3032330	FIELDNET PRO METER READING SYST -HRP REP	SO	\$413	\$10	\$113	\$30	\$48	\$179	\$24	\$9	\$0	\$0
4040000	3032330 Total		SO	\$413	\$10	\$113	\$30	\$48	\$179	\$24	\$9	\$0	\$0
4040000	3032340	FACILITY INSPECTION REPORTING SYSTEM	SO	\$12	\$0	\$3	\$1	\$1	\$5	\$1	\$0	\$0	\$0
4040000	3032340 Total		SO	\$12	\$0	\$3	\$1	\$1	\$5	\$1	\$0	\$0	\$0
4040000	3032350	CONDUCTIVITY FIELDING TOOL DEVELOPMENT	SO	\$89	\$2	\$24	\$7	\$10	\$39	\$5	\$2	\$0	\$0
4040000	3032350 Total		SO	\$89	\$2	\$24	\$7	\$10	\$39	\$5	\$2	\$0	\$0
4040000	3032360	2002 GRID NET POWER COST MODELING	SO	\$345	\$8	\$94	\$25	\$40	\$149	\$20	\$8	\$0	\$0
4040000	3032360 Total		SO	\$345	\$8	\$94	\$25	\$40	\$149	\$20	\$8	\$0	\$0
4040000	3032370	RECRUITSOFT APPLICANT TRACKING SYS INTER	SO	\$22	\$1	\$6	\$2	\$3	\$9	\$1	\$0	\$0	\$0
4040000	3032370 Total		SO	\$22	\$1	\$6	\$2	\$3	\$9	\$1	\$0	\$0	\$0
4040000	3032380	HR- BENEFITS OPEN ENROLLMENT ONLINE	SO	\$33	\$1	\$9	\$2	\$4	\$14	\$2	\$1	\$0	\$0
4040000	3032380 Total		SO	\$33	\$1	\$9	\$2	\$4	\$14	\$2	\$1	\$0	\$0
4040000	3032400	INCEDENT MANAGEMENT ANALYSIS PROGRAM	SO	\$499	\$12	\$136	\$37	\$58	\$216	\$29	\$11	\$0	\$0
4040000	3032400 Total		SO	\$499	\$12	\$136	\$37	\$58	\$216	\$29	\$11	\$0	\$0
4040000	3032440	FINANCIAL FORECAST INTEGRATION	SO	\$36	\$1	\$10	\$3	\$4	\$16	\$2	\$1	\$0	\$0
4040000	3032440 Total		SO	\$36	\$1	\$10	\$3	\$4	\$16	\$2	\$1	\$0	\$0
4040000	3032450	MID OFFICE IMPROVEMENT PROJECT	SO	\$601	\$14	\$164	\$44	\$70	\$260	\$35	\$14	\$0	\$0
4040000	3032450 Total		SO	\$601	\$14	\$164	\$44	\$70	\$260	\$35	\$14	\$0	\$0
4040000	3032460	CAISO ENERGY MARKET ANALYSIS - FY04 S/E	SO	\$42	\$1	\$11	\$3	\$5	\$18	\$2	\$1	\$0	\$0
4040000	3032460 Total		SO	\$42	\$1	\$11	\$3	\$5	\$18	\$2	\$1	\$0	\$0
4040000	3032480	OUTAGE CALL HANDLING INTEGRATION	CN	\$182	\$5	\$57	\$13	\$12	\$86	\$7	\$2	\$0	\$0
4040000	3032480 Total		CN	\$182	\$5	\$57	\$13	\$12	\$86	\$7	\$2	\$0	\$0
4040000	3032510	OPERATIONS MAPPING SYSTEM	SO	\$28	\$1	\$8	\$2	\$3	\$12	\$2	\$1	\$0	\$0
4040000	3032510 Total		SO	\$28	\$1	\$8	\$2	\$3	\$12	\$2	\$1	\$0	\$0
4040000	3032530	POLE ATTACHMENT MGMT SYSTEM	SO	\$359	\$8	\$98	\$26	\$42	\$156	\$21	\$8	\$0	\$0
4040000	3032530 Total		SO	\$359	\$8	\$98	\$26	\$42	\$156	\$21	\$8	\$0	\$0
4040000	3032560	POWER TAX	SO	\$68	\$2	\$19	\$5	\$8	\$30	\$4	\$2	\$0	\$0
4040000	3032560 Total		SO	\$68	\$2	\$19	\$5	\$8	\$30	\$4	\$2	\$0	\$0
4040000	3032590	SUBSTATION/CIRCUIT HISTORY OF OPERATIONS	SO	\$159	\$4	\$43	\$12	\$18	\$69	\$9	\$4	\$0	\$0
4040000	3032590 Total		SO	\$159	\$4	\$43	\$12	\$18	\$69	\$9	\$4	\$0	\$0
4040000	3032600	SINGLE PERSON SCHEDULING	SO	\$665	\$16	\$182	\$49	\$77	\$288	\$39	\$15	\$0	\$0
4040000	3032600 Total		SO	\$665	\$16	\$182	\$49	\$77	\$288	\$39	\$15	\$0	\$0
4040000	3032620	SHORT TERM ESTIMATING MODEL - FY03 S/E	SO	\$32	\$1	\$9	\$2	\$4	\$14	\$2	\$1	\$0	\$0
4040000	3032620 Total		SO	\$32	\$1	\$9	\$2	\$4	\$14	\$2	\$1	\$0	\$0
4040000	3032640	TIBCO SOFTWARE	SO	\$239	\$6	\$65	\$18	\$28	\$104	\$14	\$5	\$0	\$0
4040000	3032640 Total		SO	\$239	\$6	\$65	\$18	\$28	\$104	\$14	\$5	\$0	\$0
4040000	3032670	C&T OFFICIAL RECORD INFO SYSTEM	SO	\$96	\$2	\$26	\$7	\$11	\$41	\$6	\$2	\$0	\$0
4040000	3032670 Total		SO	\$96	\$2	\$26	\$7	\$11	\$41	\$6	\$2	\$0	\$0
4040000	3032680	TRANSMISSION WHOLESALE BILLING SYSTEM	SG	\$398	\$7	\$112	\$32	\$50	\$163	\$23	\$9	\$2	\$0
4040000	3032680 Total		SG	\$398	\$7	\$112	\$32	\$50	\$163	\$23	\$9	\$2	\$0



Amortization Expense (Actuals)

Twelve Months Ending - December 2008

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account	Secondary Account	Description	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other
4040000	3032690	UTILITY INTERNATIONAL FORECASTING MODEL	SO	\$165	\$4	\$45	\$12	\$19	\$72	\$10	\$4	\$0	\$0
	3032690 Total			\$165	\$4	\$45	\$12	\$19	\$72	\$10	\$4	\$0	\$0
4040000	3032700	NONUNITIZED UNIX SECURITY INITIATIVE	SO	\$28	\$1	\$8	\$2	\$3	\$12	\$2	\$1	\$0	\$0
	3032700 Total			\$28	\$1	\$8	\$2	\$3	\$12	\$2	\$1	\$0	\$0
4040000	3032710	ROUGE RIVER HYDRO INTANGIBLES	CAGW	\$6	\$0	\$4	\$1	\$0	\$0	\$0	\$0	\$0	\$0
	3032710 Total			\$6	\$0	\$4	\$1	\$0	\$0	\$0	\$0	\$0	\$0
4040000	3032730	IMPROVEMENTS TO PLANT OWNED BY JAMES RIV	CAGW	\$694	\$32	\$514	\$148	\$0	\$0	\$0	\$0	\$0	\$0
	3032730 Total			\$694	\$32	\$514	\$148	\$0	\$0	\$0	\$0	\$0	\$0
4040000	3032750	EAGLE POINT HYDRO ASSETS	CAGW	\$94	\$4	\$70	\$20	\$0	\$0	\$0	\$0	\$0	\$0
	3032750 Total			\$94	\$4	\$70	\$20	\$0	\$0	\$0	\$0	\$0	\$0
4040000	3032760	SWIFT 2 IMPROVEMENTS	CAGW	\$568	\$26	\$421	\$122	\$0	\$0	\$0	\$0	\$0	\$0
	3032760 Total			\$568	\$26	\$421	\$122	\$0	\$0	\$0	\$0	\$0	\$0
4040000	3032770	NORTH UMPQUA - SETTLEMENT AGREEMENT	CAGW	\$1	\$0	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	3032770 Total			\$1	\$0	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4040000	3032780	BEAR RIVER-SETTLEMENT AGREEMENT	CAGE	\$4	\$0	\$0	\$0	\$1	\$2	\$0	\$0	\$0	\$0
	3032780 Total			\$4	\$0	\$0	\$0	\$1	\$2	\$0	\$0	\$0	\$0
4040000	3032810	COMPUTER BASED TRAINING (CBT)	SO	\$4	\$0	\$1	\$0	\$0	\$2	\$0	\$0	\$0	\$0
	3032810 Total			\$4	\$0	\$1	\$0	\$0	\$2	\$0	\$0	\$0	\$0
4040000	3032820	2003 CCO OPEX MACHINE SOFTWARE	SO	\$2	\$0	\$1	\$0	\$0	\$1	\$0	\$0	\$0	\$0
	3032820 Total			\$2	\$0	\$1	\$0	\$0	\$1	\$0	\$0	\$0	\$0
4040000	3032830	VCPRO - XEROX CUST STMT FRMTR ENHANCE -	SO	\$336	\$8	\$92	\$25	\$39	\$145	\$19	\$8	\$0	\$0
	3032830 Total			\$336	\$8	\$92	\$25	\$39	\$145	\$19	\$8	\$0	\$0
4040000	3032860	WEB SOFTWARE	SO	\$84	\$2	\$23	\$6	\$10	\$36	\$5	\$2	\$0	\$0
	3032860 Total			\$84	\$2	\$23	\$6	\$10	\$36	\$5	\$2	\$0	\$0
4040000	3032870	COORDINATED OUTAGE MGMT PLAN & SCH SYS	SO	\$38	\$1	\$10	\$3	\$4	\$16	\$2	\$1	\$0	\$0
	3032870 Total			\$38	\$1	\$10	\$3	\$4	\$16	\$2	\$1	\$0	\$0
4040000	3032900	IDAHO TRANSMISSION CUSTOMER-OWNED ASSETS	CAGE	\$10	\$0	\$0	\$0	\$2	\$6	\$1	\$0	\$0	\$0
	3032900 Total			\$10	\$0	\$0	\$0	\$2	\$6	\$1	\$0	\$0	\$0
4040000	3032970	BULK LOAD DATA TOOL	SO	\$11	\$0	\$1	\$0	\$2	\$6	\$1	\$0	\$0	\$0
	3032970 Total			\$11	\$0	\$1	\$0	\$2	\$6	\$1	\$0	\$0	\$0
4040000	3032980	HAYDEN - VIBRATION SOFTWARE	CAGE	\$92	\$2	\$25	\$7	\$11	\$40	\$5	\$2	\$0	\$0
	3032980 Total			\$92	\$2	\$25	\$7	\$11	\$40	\$5	\$2	\$0	\$0
4040000	3032990	P8DM - FILENET P8 DOCUMENT MANAGEMENT (E	SO	\$778	\$18	\$212	\$57	\$90	\$337	\$45	\$18	\$1	\$0
	3032990 Total			\$778	\$18	\$212	\$57	\$90	\$337	\$45	\$18	\$1	\$0
4040000	3033010	ORACLE 8i DATABASE UPGRADE	SO	\$81	\$2	\$22	\$6	\$9	\$35	\$5	\$2	\$0	\$0
	3033010 Total			\$81	\$2	\$22	\$6	\$9	\$35	\$5	\$2	\$0	\$0
4040000	3033020	RCDA REGULATION DISCOVERY TOOL	SO	\$61	\$1	\$17	\$4	\$7	\$26	\$4	\$1	\$0	\$0
	3033020 Total			\$61	\$1	\$17	\$4	\$7	\$26	\$4	\$1	\$0	\$0
4040000	3033040	AWAIR-AUTOMATED WORKER ACCIDENT/INCIDENT	SO	\$53	\$1	\$15	\$4	\$6	\$23	\$3	\$1	\$0	\$0
	3033040 Total			\$53	\$1	\$15	\$4	\$6	\$23	\$3	\$1	\$0	\$0



Amortization Expense (Actuals)
 Twelve Months Ending - December 2008
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Account	Description	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-JPL	FERC	Other
4040000	3033050	PI2PI SCHOOL PI TO RANGER PI INTERFACE	SO	\$58	\$1	\$16	\$4	\$7	\$25	\$3	\$1	\$0	\$0
	3033050 Total			\$58	\$1	\$16	\$4	\$7	\$25	\$3	\$1	\$0	\$0
4040000	3033090	STEAM PLANT INTANGIBLE ASSETS	CAGE	\$375	\$0	\$0	\$0	\$74	\$251	\$34	\$15	\$1	\$0
	3033090 Total			\$375	\$0	\$0	\$0	\$74	\$251	\$34	\$15	\$1	\$0
4040000	3033110	CTHAS/C&T HEDGE ACT/GACTG STANDARDS INTE	SO	\$25	\$1	\$7	\$2	\$3	\$11	\$1	\$1	\$0	\$0
	3033110 Total			\$25	\$1	\$7	\$2	\$3	\$11	\$1	\$1	\$0	\$0
4040000	3033120	RANGER EMS/SCADA SYSTEM	SO	\$3,754	\$88	\$1,025	\$275	\$435	\$1,626	\$218	\$85	\$3	\$0
	3033120 Total			\$3,754	\$88	\$1,025	\$275	\$435	\$1,626	\$218	\$85	\$3	\$0
4040000	3033140	ETAGM - Electronic Tagging Sys-Merchant	SO	\$5	\$0	\$1	\$0	\$1	\$2	\$0	\$0	\$0	\$0
	3033140 Total			\$5	\$0	\$1	\$0	\$1	\$2	\$0	\$0	\$0	\$0
4040000	3033160	Axios Systems Assyst	SO	\$78	\$2	\$21	\$6	\$9	\$34	\$5	\$2	\$0	\$0
	3033160 Total			\$78	\$2	\$21	\$6	\$9	\$34	\$5	\$2	\$0	\$0
4040000	3033170	GTX VERSION 7 SOFTWARE	CN	\$409	\$11	\$128	\$29	\$27	\$194	\$16	\$4	\$0	\$0
	3033170 Total			\$409	\$11	\$128	\$29	\$27	\$194	\$16	\$4	\$0	\$0
4040000	3033180	HPOV - HP Openview Software	SO	\$348	\$8	\$95	\$26	\$40	\$151	\$20	\$8	\$0	\$0
	3033180 Total			\$348	\$8	\$95	\$26	\$40	\$151	\$20	\$8	\$0	\$0
4040000	3033190	ITRON METER READING SOFTWARE	CN	\$270	\$7	\$84	\$19	\$18	\$128	\$11	\$2	\$0	\$0
	3033190 Total			\$270	\$7	\$84	\$19	\$18	\$128	\$11	\$2	\$0	\$0
4040000	3033300	SECID - CUST SECURE WEB LOGIN	CN	\$61	\$2	\$19	\$4	\$4	\$29	\$2	\$1	\$0	\$0
	3033300 Total			\$61	\$2	\$19	\$4	\$4	\$29	\$2	\$1	\$0	\$0
4040000	3034900	MISC - MISCELLANEOUS	CAEE	\$10	\$0	\$0	\$0	\$2	\$7	\$1	\$0	\$0	\$0
	3034900 Total			\$10	\$0	\$0	\$0	\$2	\$7	\$1	\$0	\$0	\$0
4040000	3034900	MISC - MISCELLANEOUS	CAGE	\$153	\$0	\$0	\$0	\$30	\$102	\$14	\$6	\$0	\$0
	3034900 Total			\$153	\$0	\$0	\$0	\$30	\$102	\$14	\$6	\$0	\$0
4040000	3034900	MISC - MISCELLANEOUS	CAGW	\$17	\$1	\$12	\$4	\$0	\$0	\$0	\$0	\$0	\$0
	3034900 Total			\$17	\$1	\$12	\$4	\$0	\$0	\$0	\$0	\$0	\$0
4040000	3034900	MISC - MISCELLANEOUS	CN	\$15	\$0	\$5	\$1	\$1	\$7	\$1	\$0	\$0	\$0
	3034900 Total			\$15	\$0	\$5	\$1	\$1	\$7	\$1	\$0	\$0	\$0
4040000	3034900	MISC - MISCELLANEOUS	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	3034900 Total			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4040000	3034900	MISC - MISCELLANEOUS	JBG	\$2	\$0	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	3034900 Total			\$2	\$0	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4040000	3034900	MISC - MISCELLANEOUS	OR	\$26	\$0	\$26	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	3034900 Total			\$26	\$0	\$26	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4040000	3034900	MISC - MISCELLANEOUS	SG	\$5,007	\$88	\$1,411	\$403	\$625	\$2,051	\$291	\$119	\$19	\$0
	3034900 Total			\$5,007	\$88	\$1,411	\$403	\$625	\$2,051	\$291	\$119	\$19	\$0
4040000	3034900	MISC - MISCELLANEOUS	SO	\$364	\$9	\$99	\$27	\$42	\$158	\$21	\$8	\$0	\$0
	3034900 Total			\$364	\$9	\$99	\$27	\$42	\$158	\$21	\$8	\$0	\$0
4040000	3034900	MISC - MISCELLANEOUS	UT	\$4	\$0	\$0	\$0	\$0	\$4	\$0	\$0	\$0	\$0
	3034900 Total			\$4	\$0	\$0	\$0	\$0	\$4	\$0	\$0	\$0	\$0
4040000	3034900	MISC - MISCELLANEOUS	WA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	3034900 Total			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4040000	3034900	MISC - MISCELLANEOUS	WYP	\$11	\$0	\$0	\$0	\$11	\$0	\$0	\$0	\$0	\$0
	3034900 Total			\$11	\$0	\$0	\$0	\$11	\$0	\$0	\$0	\$0	\$0
	3034900 Total			\$5,611	\$98	\$1,556	\$436	\$711	\$2,329	\$328	\$134	\$20	\$0
4040000	3316000	STRUCTURES - LEASE IMPROVEMENTS	CAGE	\$5	\$0	\$0	\$0	\$1	\$3	\$0	\$0	\$0	\$0
	3316000 Total			\$5	\$0	\$0	\$0	\$1	\$3	\$0	\$0	\$0	\$0
4040000	3316000	STRUCTURES - LEASE IMPROVEMENTS	CAGW	\$2	\$0	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	3316000 Total			\$2	\$0	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4040000	3326000	RESERVOIR, DAMS, WATERWAYS, LEASE HOLDS	CAGE	\$7	\$0	\$2	\$0	\$1	\$3	\$0	\$0	\$0	\$0
	3326000 Total			\$7	\$0	\$2	\$0	\$1	\$3	\$0	\$0	\$0	\$0
4040000	3416000	STRUCTURES, LEASEHOLD IMPROVEMENTS - OTH	CAGE	\$34	\$0	\$0	\$0	\$7	\$23	\$3	\$1	\$0	\$0
	3416000 Total			\$34	\$0	\$0	\$0	\$7	\$23	\$3	\$1	\$0	\$0
4040000	3436000	PRIME MOVERS, LEASEHOLD IMPROVEMENTS-OTH	CAGE	\$15	\$0	\$0	\$0	\$3	\$10	\$1	\$1	\$0	\$0
	3436000 Total			\$15	\$0	\$0	\$0	\$3	\$10	\$1	\$1	\$0	\$0
	3436000 Total			\$100	\$0	\$0	\$0	\$20	\$67	\$9	\$4	\$0	\$0



Amortization Expense (Actuals)
 Twelve Months Ending - December 2008
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Account	Description	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other
	3436000 Total			\$100	\$0	\$0	\$0	\$20	\$67	\$9	\$4	\$0	\$0
4040000	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	CA	\$61	\$61	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4040000	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	CN	\$234	\$6	\$73	\$17	\$16	\$112	\$9	\$2	\$0	\$0
4040000	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	OR	\$678	\$0	\$678	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4040000	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	SO	\$1,098	\$26	\$300	\$81	\$127	\$475	\$64	\$25	\$1	\$0
4040000	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	UT	\$1	\$0	\$0	\$0	\$0	\$1	\$0	\$0	\$0	\$0
4040000	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	WA	\$73	\$0	\$0	\$73	\$0	\$0	\$0	\$0	\$0	\$0
4040000	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	WYP	\$405	\$0	\$0	\$0	\$405	\$0	\$0	\$0	\$0	\$0
4040000	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	WYU	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$2	\$0	\$0
	3901000 Total			\$2,553	\$93	\$1,051	\$171	\$548	\$588	\$73	\$29	\$1	\$0
4049000	566200	AMORTIZATION OTHER INTANGIBLE	CAGW	\$111	\$5	\$82	\$24	\$0	\$0	\$0	\$0	\$0	\$0
	566200 Total			\$111	\$5	\$82	\$24	\$0	\$0	\$0	\$0	\$0	\$0
4061000	566920	AMORT ELEC PLANT ACQ ADJ	CAGE	\$5,479	\$0	\$0	\$0	\$1,084	\$3,670	\$504	\$213	\$7	\$0
4070000	566930	AMORTIZATION OF UNREC PLNT-POWERDALE	CAGW	\$3,437	\$157	\$2,544	\$735	\$0	\$0	\$0	\$0	\$0	\$0
	566930 Total			\$3,437	\$157	\$2,544	\$735	\$0	\$0	\$0	\$0	\$0	\$0
4071500	566941	AMORT OF UNREC PLANT - TROJAN	OR	\$ (68)	\$0	\$ (68)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4071500	566941	AMORT OF UNREC PLANT - TROJAN	TROJAN	\$2,014	\$92	\$1,491	\$431	\$0	\$0	\$0	\$0	\$0	\$0
4071500	566941	AMORT OF UNREC PLANT - TROJAN	WA	\$ (276)	\$0	\$0	\$ (276)	\$0	\$0	\$0	\$0	\$0	\$0
	566941 Total			\$1,670	\$92	\$1,423	\$155	\$0	\$0	\$0	\$0	\$0	\$0
4073000	566940	AMORT OF REG ASSETS - DEBITS	CAGW	\$305	\$14	\$226	\$65	\$0	\$0	\$0	\$0	\$0	\$0
	566940 Total			\$305	\$14	\$226	\$65	\$0	\$0	\$0	\$0	\$0	\$0
4073000	566950	AMORT OF SB1149 REGUL ASSETS	OTHER	\$5,519	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,519
	566950 Total			\$5,519	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,519
Grand Total				\$57,143	\$1,292	\$17,527	\$4,433	\$5,451	\$19,411	\$2,508	\$956	\$45	\$5,519



Taxes Other Than Income (Actuals)
 Twelve Months Ending - December 2008
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Account	Description	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC
4081000	583150	LAND TAX	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	583150 Total			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4081000	583750	SALES AND USE TAX	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	583750 Total			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4081000	584960	Taxes Other Non-Income - Credit	SO	\$ (389)	\$ (9)	\$ (106)	\$ (29)	\$ (45)	\$ (168)	\$ (23)	\$ (9)	\$ (0)
	584960 Total			\$ (389)	\$ (9)	\$ (106)	\$ (29)	\$ (45)	\$ (168)	\$ (23)	\$ (9)	\$ (0)
4081500	579000	PROPERTY TAX	GPS	\$77,529	\$1,811	\$21,164	\$5,688	\$8,993	\$33,572	\$4,498	\$1,752	\$52
	579000 Total			\$77,529	\$1,811	\$21,164	\$5,688	\$8,993	\$33,572	\$4,498	\$1,752	\$52
4081800	578000	FRANCHISE & OCCUPATION TAXES	CA	\$1,111	\$1,111	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4081800	578000	FRANCHISE & OCCUPATION TAXES	OR	\$21,806	\$0	\$21,806	\$0	\$0	\$0	\$0	\$0	\$0
4081800	578000	FRANCHISE & OCCUPATION TAXES	WYP	\$1,491	\$0	\$0	\$0	\$1,491	\$0	\$0	\$0	\$0
	578000 Total			\$24,408	\$1,111	\$21,806	\$0	\$1,491	\$0	\$0	\$0	\$0
4081990	583260	PUBLIC UTILITY TAX	WA	\$9,321	\$0	\$9,321	\$0	\$0	\$0	\$0	\$0	\$0
	583260 Total			\$9,321	\$0	\$9,321	\$0	\$0	\$0	\$0	\$0	\$0
4081990	583261	OREGON ENERGY RESOURCE SUPPLIER TAX	OR	\$610	\$0	\$610	\$0	\$0	\$0	\$0	\$0	\$0
	583261 Total			\$610	\$0	\$610	\$0	\$0	\$0	\$0	\$0	\$0
4081990	583262	NAVAJO BUSINESS ACTIVITY TAX	UT	\$2	\$0	\$0	\$0	\$0	\$2	\$0	\$0	\$0
	583262 Total			\$2	\$0	\$0	\$0	\$0	\$2	\$0	\$0	\$0
4081990	583263	MONTANA ENERGY TAX	SE	\$246	\$4	\$64	\$19	\$34	\$101	\$16	\$7	\$1
	583263 Total			\$246	\$4	\$64	\$19	\$34	\$101	\$16	\$7	\$1
4081990	583265	WASHINGTON GROSS REVENUE TAX - SERVICES	WA	\$7	\$0	\$0	\$7	\$0	\$0	\$0	\$0	\$0
	583265 Total			\$7	\$0	\$0	\$7	\$0	\$0	\$0	\$0	\$0
4081990	583266	IDAHO KILOWATT HOUR TAX	SE	\$24	\$0	\$6	\$2	\$3	\$10	\$2	\$1	\$0
	583266 Total			\$24	\$0	\$6	\$2	\$3	\$10	\$2	\$1	\$0
4081990	583267	WYOMING ANNUAL CORPORATION FEE (TAX)	WYP	\$40	\$0	\$0	\$0	\$40	\$0	\$0	\$0	\$0
	583267 Total			\$40	\$0	\$0	\$0	\$40	\$0	\$0	\$0	\$0
4081990	583269	MONTANA WHOLESale ENERGY TAX	SE	\$175	\$3	\$46	\$13	\$24	\$72	\$11	\$5	\$1
	583269 Total			\$175	\$3	\$46	\$13	\$24	\$72	\$11	\$5	\$1
4081990	583800	MISCELLANEOUS TAXES	UT	\$61	\$0	\$0	\$0	\$0	\$61	\$0	\$0	\$0
	583800 Total			\$61	\$0	\$0	\$0	\$0	\$61	\$0	\$0	\$0
4081990	584100	GOVERNMENT ROYALTIES	CAEE	\$389	\$0	\$0	\$0	\$84	\$247	\$39	\$17	\$2
	584100 Total			\$389	\$0	\$0	\$0	\$84	\$247	\$39	\$17	\$2
Grand Total				\$112,424	\$2,920	\$43,591	\$15,021	\$10,625	\$33,896	\$4,543	\$1,773	\$55



Schedule M (Actuals)

Twelve Months Ending - December 2008
Allocation Method - Factor West Control Area
(Allocated in Thousands)

FERC Account	FERC Secondary Acct	Description	JARS Reg Alloc Fctr	Total	Call	Oregon	Wash	WY-PPL	Utah	Idaho	WY-JPL	FERC	Other	Net
SCHMAP	105105	30% Capitalized labor costs for Power Tax	SO	\$1,591	\$37	\$434	\$17	\$185	\$688	\$82	\$36	\$1	\$0	\$0
SCHMAP	120150	Mandatory Redeem Pld SIK-FAS150	SNP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAP	130100	Non-Deductible Expenses	SO	\$738	\$17	\$202	\$4	\$86	\$320	\$43	\$17	\$0	\$0	\$0
SCHMAP	130400	PMI Non-deductible Exp	IBE	\$18	\$1	\$13	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAP	130550	MEHC Insurance Services-Premium	SO	\$6,969	\$163	\$1,902	\$511	\$808	\$3,018	\$404	\$157	\$5	\$0	\$0
SCHMAP	130700	Mining Rescue Training Credit Address	CAGE	\$36	\$0	\$0	\$0	\$8	\$23	\$4	\$2	\$0	\$0	\$0
SCHMAP	610106	PMI Fuel Tax Cr	JBE	\$16	\$1	\$11	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAP	920145	PMI Mining Rescue Training Credit Address	CAGE	\$14	\$0	\$0	\$0	\$3	\$9	\$1	\$1	\$0	\$0	\$0
SCHMAP Total				\$9,382	\$219	\$2,562	\$689	\$1,090	\$4,059	\$75	\$212	\$7	\$0	\$0
SCHMAT	105100	Capitalized Labor Costs	SO	\$6,535	\$153	\$1,784	\$479	\$758	\$2,830	\$349	\$148	\$4	\$0	\$0
SCHMAT	105120	Book Depreciation	SCHMDEXP	\$465,190	\$14,516	\$141,744	\$39,152	\$54,587	\$197,700	\$26,489	\$10,736	\$266	\$0	\$0
SCHMAT	105121	PMI Book Depreciation	JBE	\$13,191	\$591	\$9,343	\$2,700	\$120	\$354	\$56	\$24	\$3	\$0	\$0
SCHMAT	105130	CIAC	CIAC	\$65,248	\$2,354	\$19,076	\$4,418	\$5,196	\$30,223	\$3,040	\$951	\$0	\$0	\$0
SCHMAT	105137	Auto Depreciation	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	105140	Highway relocation	SNPD	\$2,196	\$79	\$642	\$49	\$175	\$1,017	\$102	\$32	\$0	\$0	\$0
SCHMAT	105142	Avoided Costs	SNPD	\$81,015	\$1,371	\$16,460	\$4,425	\$6,909	\$27,029	\$3,438	\$1,343	\$39	\$0	\$0
SCHMAT	105145	Acquisition Adjustment Amort	CAGE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	105152	Gain / (Loss) on Prop. Disposition	GPS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	105180	Steam Rts Blundell Geothermal Bk Depr	CAGE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	105470	Book Gain/Loss on Land Sales	CAGE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	110100	Book Cost Depletion	SO	\$2,157	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	110105	SRP Book Cost Depletion	CAGE	\$88	\$2	\$28	\$6	\$12	\$40	\$6	\$2	\$12	\$0	\$0
SCHMAT	1101051	Coal Pile Inventory Adjustment	SG	\$2,298	\$4	\$98	\$17	\$207	\$65	\$12	\$5	\$1	\$0	\$0
SCHMAT	205100	PMI Sec 265A Adjustment	CAGE	\$1,218	\$55	\$863	\$249	\$496	\$1,461	\$229	\$99	\$13	\$0	\$0
SCHMAT	205411	PREPAID IBEW 57 MEDICAL	JBE	\$15	\$1	\$4	\$1	\$2	\$7	\$1	\$1	\$0	\$0	\$0
SCHMAT	210100	Self Insured Health Benefit	SO	\$708	\$17	\$193	\$52	\$82	\$307	\$41	\$16	\$0	\$0	\$0
SCHMAT	220100	Bad Debts Allowance - Cash Basis	BADDEBT	\$82	\$5	\$377	\$113	\$58	\$311	\$18	\$0	\$0	\$0	\$0
SCHMAT	320115	Misc - Reg Assets/Reg Liab-Total	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	320130	May 2000 Transition Plan Costs-ID	IDU	\$3,892	\$0	\$3,892	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	320140	May 2000 Transition Plan Costs-OR	OR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	320150	May 2000 Transition Plan Costs-UT	UT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	320160	May 2000 Transition Plan Costs-WY	WYP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	320170	May 2000 Transition Plan Costs-WY	WYU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	320180	Y2K Expense-OR	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	320220	Glenrock Excluding Reclamation-UT rate 0	UT	\$1,302	\$0	\$0	\$0	\$0	\$1,302	\$0	\$0	\$0	\$0	\$0
SCHMAT	320230	FAS 87/88 Writeoff-UT rate order	UT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	320240	98/99 Early Retirement-OR Reg Asset	OR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	320250	WA state Transition Costs-WA	WA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	330100	Amort. Pollution Control Facility	CAGE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	415110	Def Reg Asset-Transmission Svc Deposit	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	415120	Def Reg Asset-Foote Creek Contract	CAGE	\$84	\$0	\$0	\$94	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	415300	Environmental Costs WA	WA	\$939	\$0	\$0	\$0	\$186	\$629	\$86	\$36	\$1	\$0	\$0
SCHMAT	415500	Cholla PR Transact Costs-APS Amort	CAGE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	415510	WA Disallowed Colstrip #3 Write-off	WA	\$52	\$0	\$0	\$52	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	415555	WY PCAM Def Net Power Costs	WYP	\$881	\$0	\$0	\$0	\$881	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	415570	Trail Mountain Mine Closure	CAGE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	415580	Trail Mountain Unrecovered Inventory	CAGE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	415640	IDAI Costs-Direct Access-CA	CA	\$305	\$305	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	415650	SB 1149-Related Reg Assets-OR	OR	\$448	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	415680	OR Deferred Intelevenor Funding Grants	OR	\$831	\$0	\$831	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	415700	Reg Liability BPA balancing accounts-OR	OTHER	\$1,281	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$448	\$0
SCHMAT	415801	Contra RTO Grid West NUR w/o	CAGW	\$ (1,079)	\$ (49)	\$ (796)	\$ (231)	\$0	\$0	\$0	\$0	\$0	\$1,281	\$0
SCHMAT	415803	WA RTO Grid West NUR w/o	WA	\$47	\$0	\$0	\$47	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	415805	RTO Grid West Notes Receivable-WY	WYP	\$184	\$0	\$0	\$0	\$184	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	415806	ID RTO Grid West NUR	IDU	\$27	\$0	\$0	\$0	\$0	\$0	\$27	\$0	\$0	\$0	\$0
SCHMAT	415820	Contra Pension Reg Asset MMT & CTG -OR	OR	\$11,822	\$0	\$11,822	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	415821	Contra Pension Reg Asset MMT & CTG -WY	WYP	\$5,312	\$0	\$0	\$0	\$5,312	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	415822	Contra Pension Reg Asset MMT -UT	UT	\$289	\$0	\$0	\$0	\$0	\$289	\$0	\$0	\$0	\$0	\$0
SCHMAT	415823	Contra Pension Reg Asset CTG -UT	UT	\$16,886	\$0	\$0	\$0	\$0	\$16,886	\$0	\$0	\$0	\$0	\$0
SCHMAT	415824	Contra Pension Reg Asset MMT & CTG -CA	CA	\$1,022	\$1,022	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	415825	Contra Pension Reg Asset CTG -WA	WA	\$3,138	\$0	\$0	\$3,138	\$0	\$0	\$0	\$0	\$0	\$0	\$0



Schedule M (Actuals)

Twelve Months Ending - December 2008
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

FERC Account	FERC Secondary Acct	Description	JARS Reg Alloc Fctr	Total	Calif	Oregon	Wash	WY-PPL	Utah	Idaho	Wy-JPL	FERC	Other	Null
SCHMAT	415829	Reg Asset - Post - Ret MMT - UT	UT	\$285	\$0	\$0	\$0	\$0	\$285	\$0	\$0	\$0	\$0	\$0
SCHMAT	415850	UNRECOVERED PLANT-POWERDALE	CAGW	\$4,365	\$200	\$3,232	\$934	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	415870	Deferred Excess Net Power Costs-CA	CA	\$1,234	\$1,234	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	415871	Deferred Excess Net Power Costs-WY	WYP	\$20,473	\$0	\$0	\$0	\$20,473	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	415880	Deferred UT Independent Evaluation Fee	UT	\$394	\$0	\$0	\$0	\$0	\$394	\$0	\$0	\$0	\$0	\$0
SCHMAT	425110	ID MEHC 2006 Transition Costs	IDU	\$610	\$0	\$0	\$0	\$0	\$0	\$610	\$0	\$0	\$0	\$0
SCHMAT	425112	Tenant Lease Allow-PSU Call Cnfr	CN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	425125	Deferred Coal Cost - Arch	CAEE	\$2,763	\$0	\$0	\$0	\$596	\$1,756	\$276	\$119	\$15	\$0	\$0
SCHMAT	425205	Misc Det Dir-Prop Damage Repairs	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	425215	Unearned Joint Use Pole Contact Revenu	SNPD	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	425250	TGS Buyout-SG	CAGE	\$15	\$0	\$0	\$0	\$3	\$10	\$1	\$1	\$0	\$0	\$0
SCHMAT	425280	Lakeview Buyout-SG	CAGW	\$43	\$2	\$32	\$9	\$43	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	425285	Joseph Settlement-SG	CAGW	\$137	\$6	\$102	\$29	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	425295	BPA Conservation Rate Credit	CAGW	\$172	\$8	\$127	\$37	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	425360	Hermlston Swap	CAGW	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	425700	Trojan Special Assessment - DOE-IRS	TROJD	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	430100	Customer Service / Weatherization	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	430110	Reg Asset balance reclass	SO	\$190	\$4	\$52	\$14	\$22	\$62	\$11	\$4	\$0	\$0	\$0
SCHMAT	505100	Energy West Accrued Liabilities	CAEE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	505115	Sales & Use Tax Accrual	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	505125	PMI Accrued Royalties	CAEE	\$697	\$0	\$0	\$0	\$150	\$443	\$70	\$30	\$4	\$0	\$0
SCHMAT	505140	Purchase Card Trains Provision	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	505160	PMI Current & Accrued Liability-SO	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	505190	PMI Vacation Bonus Adjustment	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	505600	Sick Leave Vacation & Personal Time	JBE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	505700	Accrued Retention Bonus	SO	\$1,093	\$44	\$517	\$199	\$220	\$820	\$110	\$43	\$1	\$0	\$0
SCHMAT	505700	Trojan Decommissioning Costs	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	605710	Reverse Accrued Final Reclamation	TROJD	\$1,465	\$67	\$1,084	\$313	\$168	\$495	\$78	\$34	\$4	\$0	\$0
SCHMAT	610000	Coal Mine Development-PMI	CAEE	\$7,301	\$0	\$0	\$0	\$1,575	\$4,642	\$729	\$316	\$40	\$0	\$0
SCHMAT	610111	PMIBCC Gain/Loss on Assets Disposed	JBE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	610114	PMI EITF Pre-Stripping Costs	CAEE	\$1,300	\$0	\$0	\$0	\$281	\$827	\$130	\$56	\$7	\$0	\$0
SCHMAT	610120	Trail Mountain, OR OTHER	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	610130	781 Shopping Incentive, OR	OR	\$521	\$0	\$521	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	610135	SB1148 Costs, OR OTHER	OTHER	\$4,045	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,045	\$0
SCHMAT	610140	Reg Liability - UT Home Energy Lifeline	OTHER	\$252	\$0	\$0	\$0	\$0	\$252	\$0	\$0	\$0	\$0	\$0
SCHMAT	610142	Reg Liability - WA Low Energy Program	WA	\$17	\$0	\$0	\$17	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	610145	Reg Lib-OR Balance Concord	OR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	610146	OR Reg Asset/Liability Consolidation	OR	\$470	\$0	\$470	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	705160	Oregon Share of Hermlston Gain-OR	OTHER	\$1,239	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,239	\$0
SCHMAT	705200	Property Insurance	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	705210	West Valley Lease Reduction - WA	WA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	705230	West Valley Lease Reduction - OR	OR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	705231	West Valley Lease Reduction - CA	CA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	705232	West Valley Lease Reduction - WYU	WYU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	705234	West Valley Lease Reduction - WY	WYU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	705235	West Valley Lease Reduction - UT	UT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	705250	A&G Credit-WA	WA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	705253	A&G Credit-ID	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	705264	A&G Credit-WY	WYP	\$668	\$0	\$0	\$668	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	705260	March 2006 Transition Plan costs-WA	WA	\$776	\$0	\$776	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	705265	Reg Lib - OR Energy Conservation Charge	OR	\$45	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	705305	Reg Liability-CA Gain on Sale of Asset	CA	\$156	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	705310	Reg Liability-UT Gain on Sale of Asset	UT	\$353	\$0	\$0	\$0	\$353	\$0	\$156	\$0	\$0	\$0	\$0
SCHMAT	705320	Reg Liability-WY Gain on Sale of Asset	WYP	\$625	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$625	\$0
SCHMAT	715350	Misc. Deferred Credits	OTHER	\$27	\$1	\$7	\$2	\$3	\$11	\$2	\$1	\$0	\$0	\$0
SCHMAT	715720	NW Power Act-WA	WA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	720300	Pension / Retirement (Accrued / Prepaid)	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	720500	Accrued CIC Severance	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	720550	Post Merger Loss-Reacquired Debt	SNP	\$4,223	\$95	\$1,139	\$306	\$478	\$1,871	\$238	\$93	\$3	\$0	\$0



Schedule M (Actuals)
 Twelve Months Ending - December 2008
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

FERC Account	FERC Secondary Acct	Description	JARS Reg Alloc Fctr	Total	Calif	Oregon	Wash	WY-PPL	Utah	Idaho	WY-UPL	FERC	Other	Null
SCHMAT	910530	Injuries and Damages Reserve	SO	\$2,378	\$66	\$649	\$174	\$276	\$1,030	\$138	\$64	\$2	\$0	\$0
SCHMAT	910560	SMUD Revenue Imputation-UT reg liab	UT	\$208	\$0	\$0	\$0	\$0	\$208	\$0	\$0	\$0	\$0	\$0
SCHMAT	910580	Wasatch workers comp reserve	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	920110	PMWY Extraction Tax	JBE	\$503	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	920150	FAS 112 Book Reserve	SO	\$503	\$137	\$0	\$37	\$88	\$218	\$29	\$11	\$0	\$0	\$0
SCHMAT Total				\$750,278	\$22,197	\$215,186	\$57,948	\$100,108	\$295,238	\$36,722	\$14,249	\$418	\$7,639	\$0
SCHMDP	110200	Tax Depletion - Deer Creek	CAEE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDP	120100	Preferred Dividend - PPL	SNP	\$381	\$9	\$103	\$28	\$43	\$169	\$21	\$8	\$0	\$0	\$0
SCHMDP	120200	Trapper Mine Dividend Deduction	CAEE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDP	130560	MEHC Insurance Services-Receiveable	SO	\$6,753	\$134	\$1,570	\$422	\$687	\$2,491	\$334	\$130	\$4	\$0	\$0
SCHMDP	130600	Tax Exempt Interest (No AMT)	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDP	620100	2004 JCA-Qualified Prod Activities Deduc	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDP	620101	PMI 2004 JCA-Qualified Prod Activities D	CAEE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDP	720100	Medicare Subsidy	SO	\$6,341	\$148	\$1,731	\$465	\$735	\$2,746	\$368	\$143	\$4	\$0	\$0
SCHMDP	910900	PMI Overriding Royalty	JBE	\$2,340	\$105	\$1,658	\$479	\$21	\$63	\$10	\$4	\$1	\$0	\$0
SCHMDP	910918	PMI Tax Exempt Interest Income	JBE	\$15	\$1	\$11	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDP	920105	PMI Tax Exempt Interest Income	JBE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDP	920106	PMI DIVIDEND RECEIVED DEDUCTION	SE	\$237	\$4	\$62	\$18	\$33	\$97	\$15	\$7	\$1	\$0	\$0
SCHMDP Total				\$15,087	\$400	\$5,435	\$1,415	\$1,500	\$5,666	\$748	\$283	\$10	\$0	\$0
SCHMDT	105125	Tax Depreciation	TAXDEPR	\$1,085,618	\$25,869	\$311,558	\$100,922	\$121,545	\$467,157	\$59,768	\$22,924	\$2,857	\$0	\$0
SCHMDT	105126	PMI Tax Depreciation	JBE	\$1,086	\$17,178	\$1,086	\$4,955	\$221	\$651	\$102	\$44	\$6	\$0	\$0
SCHMDT	105137	Capitalized Depreciation	SO	\$5,041	\$118	\$1,376	\$370	\$585	\$2,183	\$292	\$114	\$3	\$0	\$0
SCHMDT	105141	AFUDC	SNP	\$74,408	\$1,672	\$20,073	\$5,396	\$8,426	\$23,962	\$4,192	\$1,838	\$47	\$0	\$0
SCHMDT	105142	Gain Intangible Difference	SO	\$6,328	\$148	\$1,727	\$464	\$734	\$2,740	\$367	\$143	\$4	\$0	\$0
SCHMDT	105152	Basis (Loss) on Prop Dispositions	GPS	\$34,735	\$811	\$9,482	\$2,548	\$4,029	\$15,041	\$2,015	\$785	\$23	\$0	\$0
SCHMDT	105165	Coal Mine Development	SE	\$908	\$15	\$237	\$69	\$127	\$373	\$59	\$25	\$3	\$0	\$0
SCHMDT	105170	Coal Mine Receding Face (Extension)	SE	\$1,187	\$20	\$310	\$90	\$165	\$488	\$77	\$33	\$4	\$0	\$0
SCHMDT	105171	PMI Coal Mine Receding Face (Extension)	JBE	\$1,585	\$100	\$1,585	\$458	\$20	\$60	\$99	\$4	\$1	\$0	\$0
SCHMDT	105175	Removal Cost (net of salvage)	GPS	\$44,626	\$1,042	\$12,182	\$3,274	\$5,176	\$19,324	\$2,589	\$1,008	\$30	\$0	\$0
SCHMDT	105181	Sim Rts Blundell Geothermal Tax Depr	CAGE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	105205	Coal Mine Development 30% Amort	CAEE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	105220	Cholla GE Safe Harbor Lease	CAGE	\$56	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	1052203	Cholla SHL-NOPA (Lease Amortization)	CAGE	\$56	\$0	\$0	\$0	\$11	\$37	\$5	\$2	\$0	\$0	\$0
SCHMDT	105470	Book Gain/Loss on Land Sales	GPS	\$2,115	\$49	\$577	\$155	\$245	\$916	\$123	\$48	\$1	\$0	\$0
SCHMDT	110200	Depreciation - Tax Percentage Deduction	CAEE	\$7,970	\$3	\$54	\$15	\$24	\$5,067	\$795	\$344	\$44	\$0	\$0
SCHMDT	110205	SRD Depreciation - Tax Percentage Deduction	CAEE	\$192	\$3	\$54	\$15	\$24	\$78	\$11	\$5	\$1	\$0	\$0
SCHMDT	145030	Distribution O&M Amort of Writeoff	SNPD	\$169	\$6	\$49	\$11	\$13	\$78	\$8	\$2	\$0	\$0	\$0
SCHMDT	205100	Coal Pile Inventory Adjustment	CAEE	\$998	\$0	\$0	\$0	\$151	\$444	\$70	\$30	\$4	\$0	\$0
SCHMDT	205200	Coal M&S Inventory Write-Off	CAEE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	205411	PMISEC 263A Adjustment	JBE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	210000	PREPAID IBEW 57 MEDICAL	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	210100	Prepaid Taxes-OR PUC	OR	\$125	\$0	\$125	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	210120	Prepaid Taxes-UT PUC	UT	\$57	\$0	\$57	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	210130	Prepaid Taxes-ID PUC	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	210140	Prepaid Taxes-WY PSC	WYP	\$0	\$0	\$0	\$0	\$0	\$0	\$57	\$0	\$0	\$0	\$0
SCHMDT	210180	OTHER PREPAIDS	SO	\$43	\$1	\$12	\$3	\$5	\$19	\$2	\$1	\$0	\$0	\$0
SCHMDT	210200	Prepaid Taxes-property taxes	GPS	\$185	\$4	\$51	\$14	\$22	\$80	\$11	\$4	\$0	\$0	\$0
SCHMDT	220100	Bad Debts Allowance	BADDEBT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	305100	Amort of Projects Klamath Engineering	CAGW	\$1	\$0	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	310102	Fixed Asset-Book/Tax - IGC	CAEE	\$38	\$0	\$0	\$0	\$8	\$24	\$4	\$2	\$0	\$0	\$0
SCHMDT	3201151	MISC - REG LIAB	CAEE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	320210	Research & Exper. Sec. 174 Amort.	SO	\$11,507	\$269	\$3,141	\$844	\$1,335	\$4,983	\$688	\$260	\$8	\$0	\$0
SCHMDT	320220	Glennock Excluding Reclamation-UT rate o	UT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	320230	FAS 87/88 Writeoff-UT Rate Order	UT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	320240	98/99 Early Retirement-OR Reg Asset	OR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	330100	Amort. Pollution Control Facility	CAGE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	415110	Del Reg Asset-Transmission Svc Deposit	SG	\$9,624	\$169	\$2,713	\$775	\$1,201	\$3,942	\$559	\$229	\$37	\$0	\$0
SCHMDT	415120	DEFERRED REG ASSET - FOOTIE CREEK CONTRAC	CAGE	\$138	\$0	\$0	\$0	\$27	\$92	\$13	\$5	\$0	\$0	\$0
SCHMDT	415200	Hazardous Waste Clean-up Costs	SO	\$2,895	\$68	\$790	\$212	\$336	\$1,253	\$168	\$65	\$2	\$0	\$0
SCHMDT	415301	Hazardous Waste Clean-up Costs-WA	WA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	415595	OR UE 134 Power Costs	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	415660	Noell Kempf Cap-UT	UT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0



Schedule M (Actuals)
 Twelve Months Ending - December 2008
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

FERC Account	FERC Secondary Act	Description	JARS Reg Alloc Fctr	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-JPL	FERC	Other	Nucl
SCHMDT	415670	PRM Strike Amortization-LIT	UT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	415680	Deferred Intervenor Funding Grants-OR	OR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	415701	CA Deferred Intervenor Funding	CA	\$180	\$180	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	415702	REG ASSET - LAKE SIDE LIQ. - WY	WYP	\$1,051	\$0	\$0	\$0	\$1,051	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	415804	OR RTO Grid West NLR	OR	\$74	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	415804	Reg Asset-Deferred OR Independent Evalua	OTHER	\$1,237	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,237	\$0
SCHMDT	415872	Deferred Excess Net Power Costs - WY 08	WYP	\$24,232	\$0	\$0	\$0	\$24,232	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	415873	Deferred Excess Net Power Costs - WA Hyd	WA	\$6,017	\$0	\$0	\$6,017	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	415891	WY - 2006 Transition Severance Costs	WYP	\$2,656	\$0	\$0	\$0	\$2,656	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	415895	OR RCAC SEPT-DEC 07 DEFERRED	OR	\$11,329	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	415895	OR SB 408 Recovery	OR	\$12,570	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	425100	Deferred Regulatory Expense-IDU	IDU	\$6	\$0	\$0	\$0	\$0	\$0	\$6	\$0	\$0	\$0	\$0
SCHMDT	425110	Tenant Lease Allow-PSU Call Cntr	CN	\$20	\$4	\$0	\$0	\$0	\$30	\$0	\$0	\$0	\$0	\$0
SCHMDT	425200	Other Environmental Liabilities	SO	\$181	\$2	\$0	\$13	\$21	\$79	\$11	\$1	\$0	\$0	\$0
SCHMDT	425203	Misc Def Dr-Prop Damage Repairs	SNP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	425210	Amort of Debt Disc & Exp	SNPD	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	425215	Unearned Joint Use Pole Contact Revenue	CAGW	\$56	\$16	\$0	\$4	\$4	\$26	\$3	\$1	\$0	\$0	\$0
SCHMDT	425225	Duke/Hermiston Contract Renegotiation	CAGW	\$755	\$35	\$559	\$162	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	425260	TGS Buyout-SG	CAGE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	425260	Lakeview Buyout-SG	CAGW	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	425280	Joseph Settlement-SG	CAGW	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	425285	BPA Conservation Rate Credit	CAGW	\$585	\$26	\$418	\$121	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	425330	Bogus Creek Settlement-SG	CAGW	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	425340	Fifth Cogen Settlement-SG	CAGE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	425360	Hermiston Swap	CAGW	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	425360	Idaho Customer Balancing Account	OTHER	\$591	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$591	\$0
SCHMDT	425700	Trojan Special Assessment -DOE-IRS	TROJD	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	430100	Allowance for Doubtful A/C-Grid West W/O	CAGW	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	505100	Customer Service / Weatherization	SO	\$9,548	\$223	\$2,606	\$700	\$1,107	\$4,134	\$554	\$216	\$6	\$0	\$0
SCHMDT	505115	Energy West Accrued Liabilities	CAEE	\$2,355	\$0	\$0	\$0	\$0	\$1,497	\$102	\$0	\$13	\$0	\$0
SCHMDT	505115	Sales & Use Tax Accrual	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	505150	Misc Current & Accrued Liability	SO	\$3,073	\$72	\$639	\$225	\$356	\$1,331	\$178	\$0	\$0	\$0	\$0
SCHMDT	505150	Misc Current & Accrued Liability-SO	SO	\$1,182	\$28	\$323	\$87	\$137	\$512	\$69	\$27	\$2	\$0	\$0
SCHMDT	505170	West Valley Contract Termination Fee Acc	CAGE	\$6,601	\$0	\$0	\$0	\$1,306	\$4,422	\$608	\$256	\$0	\$0	\$0
SCHMDT	505400	Bonus Liability	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	505510	Vacation Accrual - PMI	CAEE	\$108	\$0	\$0	\$0	\$23	\$69	\$11	\$5	\$1	\$0	\$0
SCHMDT	605710	Reverse Accrued Final Reclamation	CAEE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	610000	PMI Coal Mine Development	JBE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	610100	AMORT NOPAS 99-00 RAR	SO	\$3,555	\$159	\$2,519	\$728	\$32	\$95	\$15	\$6	\$1	\$0	\$0
SCHMDT	610101	Bridger Coal Company Gain/Loss on Assets	CAEE	\$2	\$0	\$0	\$0	\$0	\$1	\$0	\$0	\$0	\$0	\$0
SCHMDT	610111	Income Tax Audit Payment	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	610125	781 Shopping Incentive_OR	OR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	610130	SB1149 Coats_OR OTHER	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	610140	OR Rate Refunds	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	610141	WA Rate Refunds	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	610142	REG LIABILITY - UT Home Energy Lifeline	UT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	610143	REG LIABILITY - WA LOW ENERGY PROGRAM	WA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	610145	Reg Lib-OR Balance Consol	OR	\$180	\$0	\$190	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	705232	CA West Valley Lease Reduction	CA	\$26	\$26	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	705233	West Valley Lease Reduction - ID	IDU	\$219	\$0	\$0	\$0	\$0	\$0	\$219	\$0	\$0	\$0	\$0
SCHMDT	705234	West Valley Lease Reduction - WY	WYP	\$91	\$0	\$0	\$0	\$91	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	705235	CA Alternative Rate for Energy Program(C	CA	\$416	\$0	\$0	\$0	\$0	\$416	\$0	\$0	\$0	\$0	\$0
SCHMDT	705240	A&G Credit - WA	CA	\$698	\$0	\$0	\$428	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	705250	A&G Credit-CA	CA	\$42	\$42	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	705253	A&G Credit - ID	IDU	\$226	\$0	\$0	\$0	\$0	\$0	\$226	\$0	\$0	\$0	\$0
SCHMDT	705254	A&G Credit - WY	WYP	\$34	\$0	\$0	\$0	\$34	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	705300	Reg. Liability - Deferred Benefit_Arch S	CAEE	\$1,961	\$0	\$0	\$0	\$423	\$1,247	\$196	\$85	\$11	\$0	\$0
SCHMDT	715050	Microsoft Software License Liability	SO	\$532	\$12	\$145	\$39	\$62	\$231	\$31	\$0	\$0	\$0	\$0
SCHMDT	715100	University of WY Contract Amort.	WYP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	715350	Misc-Deferred Credits	SO	\$230	\$5	\$63	\$17	\$27	\$100	\$13	\$5	\$0	\$0	\$0



Schedule M (Actuals)
 Twelve Months Ending - December 2008
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

FERC Account	FERC Secondary Acct	Description	JARS Reg Alloc Fctr	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other	Null
SCHMDT	715800	Redding Renegotiated Contract		\$550	\$25	\$407	\$118	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	720100	FAS 106 Accruals	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	720200	Deferred Comp Plan Benefits-PPL	SO	\$2,125	\$50	\$580	\$156	\$246	\$920	\$123	\$48	\$1	\$0	\$0
SCHMDT	720300	PENSION / RETIREMENT ACCRUAL - CASH BASI	SO	\$122	\$3	\$33	\$0	\$14	\$53	\$7	\$3	\$0	\$0	\$0
SCHMDT	720400	SUPPL EXEC RETIREMENT PLAN (SERP)	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	720550	Accrued CIC Saverance	SO	\$10,308	\$241	\$2,814	\$756	\$1,196	\$4,464	\$598	\$233	\$7	\$0	\$0
SCHMDT	740100	Post Merger Loss-Reacquired Debt	SNP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	910240	190LEGAL RESERVE	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	910530	Injuries and Damages Reserve	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	910560	283SMUD REVENUE IMPUTATION-UT REG LAB	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	910580	Wasach workers comp reserve	SO	\$298	\$7	\$81	\$22	\$35	\$129	\$17	\$7	\$0	\$0	\$0
SCHMDT	910805	PMI Underground Mine Cost Depletion	JBE	\$172	\$8	\$122	\$35	\$2	\$5	\$1	\$0	\$0	\$0	\$0
SCHMDT	910825	CA Refund	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	920110	PMI WY Extraction Tax	JBE	\$80	\$4	\$57	\$16	\$1	\$2	\$0	\$0	\$0	\$0	\$0
SCHMDT Total				\$1,432,543	\$31,704	\$421,248	\$169,487	\$183,044	\$563,055	\$79,767	\$23,646	\$3,236	\$1,827	\$ (43,472)
Total Schedule M				\$ (687,954)	\$ (9,669)	\$ (209,654)	\$ (111,669)	\$ (83,349)	\$ (288,326)	\$ (43,249)	\$ (9,477)	\$ (2,824)	\$5,812	\$43,472



Deferred Income Tax Expense (Actuals)
 Twelve Months Ending - December 2008
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

FERC Account	FERC Secondary Acct	Description	JARS Reg Alloc Fctr	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other	Null
4101000	105121	282PIM Book Depreciation	CAEW	\$1,254	\$59	\$928	\$268	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	1051251	282DIT ACRS Property-CA	CA	\$11,989	\$11,989	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	1051252	282DIT ACRS Property-FERC	FERC	\$1,456	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,456	\$0	\$0
4101000	1051253	282DIT ACRS Property-IDU	IDU	\$27,573	\$0	\$0	\$0	\$0	\$0	\$27,573	\$0	\$0	\$0	\$0
4101000	1051255	282DIT ACRS Property-OR	OR	\$150,970	\$0	\$150,970	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	1051256	282DIT ACRS Property-UT	UT	\$199,094	\$0	\$0	\$0	\$0	\$199,094	\$0	\$0	\$0	\$0	\$0
4101000	1051257	282DIT ACRS Property-WA	WA	\$57,992	\$0	\$0	\$57,992	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	10512571	282DIT ACRS Property-Unallocated	OTHER	\$(24,232)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$(24,232)	\$0
4101000	1051258	282DIT ACRS Property-WYE	WYP	\$61,129	\$0	\$0	\$0	\$61,129	\$0	\$0	\$0	\$0	\$0	\$0
4101000	1051259	282DIT ACRS Property-WYU	WYU	\$8,116	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	105126	282DIT PMIDepreciation-Tax	JBE	\$9,204	\$412	\$6,519	\$1,884	\$64	\$247	\$39	\$17	\$2	\$0	\$0
4101000	105143	282Basis Intangible Difference	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	105145	282DIT Acquisition Adjustment	SG	\$459	\$8	\$129	\$37	\$57	\$188	\$27	\$11	\$2	\$0	\$0
4101000	105154	282DIT Section 363 Capital Loss Carryfor	JBE	\$849	\$38	\$601	\$174	\$8	\$23	\$4	\$2	\$0	\$87	\$0
4101000	105171	PMI Coal Mine Extension Costs	CAGE	\$84	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	105180	282Steam Rights Blundell Geothermal BK D	CAGE	\$80	\$0	\$0	\$0	\$16	\$54	\$7	\$3	\$0	\$0	\$0
4101000	105181	282Repair Allowance	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	105185	282Development-30% Amortization	CAGE	\$155	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	105220	190Cholla GE Tax Lease	CAGE	\$292	\$0	\$0	\$0	\$31	\$104	\$14	\$6	\$0	\$0	\$0
4101000	1052201	CHOLLA APS TAX LEASE	SG	\$21	\$0	\$6	\$2	\$3	\$196	\$27	\$11	\$0	\$0	\$0
4101000	1052202	Cholla SHL NOPA (Lease Amortization)	CAGE	\$19	\$0	\$0	\$0	\$4	\$12	\$2	\$1	\$0	\$0	\$0
4101000	1052203	281Emergency Facilities	CAGW	\$94	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	105310	282EPLUD	OR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	105330	282FERC Portion South Georgia-UPL	FERC	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	105340	IGC Tax Percentage Depletion Deduct	CAGE	\$3,025	\$0	\$0	\$0	\$599	\$2,026	\$278	\$116	\$4	\$0	\$0
4101000	110200	IGC Trapper Mining Stock Basis	SG	\$73	\$1	\$21	\$6	\$9	\$30	\$4	\$2	\$0	\$0	\$0
4101000	120205	190Coal Pile Inventory	OTHER	\$528	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$528	\$0
4101000	145030	190Distribution O&M	SNPD	\$64	\$2	\$19	\$4	\$5	\$30	\$3	\$1	\$0	\$0	\$0
4101000	205100	M&S INVENTORY WRITE-OFF	CAEE	\$265	\$4	\$69	\$20	\$37	\$109	\$17	\$7	\$1	\$0	\$0
4101000	205411	190PMSec263A	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	210000	283PREPAID IBEW 57 MEDICAL	JBE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	210100	283OR PUC Prepaid Taxes	OR	\$47	\$0	\$47	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	210120	283UT PUC Prepaid Taxes	UT	\$75	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	210130	283ID PUC Prepaid Taxes	IDU	\$22	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	210140	283WY PSC Prepaid Taxes	WYP	\$16	\$0	\$0	\$1	\$2	\$7	\$1	\$0	\$0	\$0	\$0
4101000	210180	283Prepaid Membership Fees-EEI WSCC	SO	\$70	\$2	\$19	\$5	\$8	\$30	\$4	\$2	\$0	\$0	\$0
4101000	210200	283Prepaid Taxes-Property Taxes	GPS	\$19	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	220100	190Bad Debt Allowance	BADDEBT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	305100	190Amort of Projects-Klamath Engineering	CAGW	\$14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	310102	282DIT IGC Prop Plant Equip	CAGE	\$3	\$0	\$0	\$0	\$3	\$10	\$1	\$1	\$0	\$0	\$0
4101000	320115	283INTERIM PROVISION_TOTAL REG ASSETS_LI	SO	\$20,375	\$476	\$5,562	\$1,495	\$2,363	\$8,823	\$1,182	\$460	\$14	\$0	\$0
4101000	320116	190REG LIABILITY	SO	\$1,176	\$27	\$321	\$66	\$186	\$509	\$68	\$27	\$1	\$0	\$0
4101000	320210	190R&E Expense Sect 174 Deduction	OR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	320240	190DEF Reg Asset-Transm SVC Deposit	OR	\$3,653	\$64	\$1,030	\$294	\$456	\$1,496	\$212	\$87	\$14	\$0	\$0
4101000	415110	190DEF REG ASSET-FOOTE CREEK CONTRACT	SG	\$52	\$64	\$0	\$0	\$10	\$35	\$5	\$2	\$0	\$0	\$0
4101000	415300	283Hazardous Waste/Environmental Cleanup	CAGE	\$1,059	\$26	\$300	\$91	\$127	\$476	\$64	\$25	\$1	\$0	\$0
4101000	415301	283Hazardous Waste/Environmental-WA	WA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	415555	283WY PCAM Def Net Power Costs	WYP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	415680	190Def Intervenor Funding Grants-OR	OR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	415701	CA Deferred Intervenor Funding	CA	\$68	\$68	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	415702	REG ASSET - LAKE SIDE LIQ. - WY	WYP	\$399	\$0	\$0	\$0	\$399	\$0	\$0	\$0	\$0	\$0	\$0



Deferred Income Tax Expense (Actuals)

Twelve Months Ending - December 2008

Allocation Method - Factor West Control Area

(Allocated in Thousands)

FERC Account	FERC Secondary Acct	Description	JARS Reg Alloc Fctr	Total	Calif	Oregon	Wash	Wyo-PPL	Utah	Idaho	Wyo-UPL	FERC	Other	Nullif
4101000	415801	190CONTRA RTO GRID WEST N/R ALLOWANCE	CAGW	\$409	\$19	\$303	\$88	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	415803	283RTO Gridwest NR Writeoff WA	OR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	415804	RTO Gridwest NR Writeoff OR	WA	\$28	\$0	\$28	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	415840	Reg Asset-Deferred OR Independent Evalua	OTHER	\$469	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$469	\$0
4101000	415850	Unrecovered Plant Powerdale	CAGW	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	415872	Deferred Excess Net Power Costs - WY 08	WYP	\$9,196	\$0	\$0	\$0	\$9,196	\$0	\$0	\$0	\$0	\$0	\$0
4101000	415873	Deferred Excess Net Power Costs - WA Hyd	WA	\$2,284	\$0	\$0	\$2,284	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	415891	WY - 2008 Transition Severance Costs	WYP	\$1,008	\$0	\$0	\$0	\$1,008	\$0	\$0	\$0	\$0	\$0	\$0
4101000	415895	OR_RCAC SEP-DEC 07 DEFERRED	OR	\$4,289	\$0	\$4,289	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	415900	OR SB 408 Recovery	OTHER	\$4,770	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,770	\$0
4101000	415900	190Deferred Regulatory Expense-IDU	IDU	\$24	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	425100	190Tenant Lease Allow-PSU Call Cntr	CN	\$24	\$1	\$7	\$2	\$2	\$11	\$1	\$0	\$0	\$0	\$0
4101000	425200	OTHER ENVIRONMENTAL LIABILITIES	SO	\$68	\$2	\$19	\$5	\$8	\$30	\$4	\$2	\$0	\$0	\$0
4101000	425205	190PropDamageRepairs	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	425210	190Amort of Debt Discount & Exp	SNP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	425215	283Unearned Joint Use Pole Contact Revnu	SNPD	\$21	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	425225	Duke/Hermiston Contract Renegotiation	CAGW	\$286	\$13	\$212	\$61	\$2	\$10	\$1	\$0	\$0	\$0	\$0
4101000	425250	190TGS Buyout-SG	CAGE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	425260	190Lakeview Buyout-SG	CAGW	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	425280	190Joseph Settlement-SG	CAGW	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	425295	BPA Conservation Rate Credit	CAGW	\$214	\$10	\$159	\$46	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	425360	190Hermiston Swap	CAGW	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	425380	190Idaho Customer Bal Acct	CAGW	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	425700	283Trojan-Special Assessment-DOE-IRS	OTHER	\$224	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$224	\$0
4101000	425800	190RTO Gridwest NR Allowance for Doubtful	TROJD	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	430100	283Weatherization	CAGW	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	505100	190Energy West Accrued Liabilities	CAEE	\$3,624	\$85	\$989	\$266	\$420	\$1,569	\$210	\$82	\$2	\$0	\$0
4101000	505115	283Sales & Use Tax Audit	SO	\$894	\$0	\$0	\$0	\$193	\$588	\$99	\$39	\$5	\$0	\$0
4101000	505125	190Accrued Royalties	CAEE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	505140	190Purchase Card Trans Provision	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	505145	Misc. Non-Current Accrued Liability	SO	\$1,166	\$27	\$318	\$66	\$135	\$505	\$68	\$26	\$1	\$0	\$0
4101000	505150	190Misc Current and Accrued Liability-SO	SO	\$449	\$10	\$123	\$33	\$52	\$194	\$26	\$10	\$0	\$0	\$0
4101000	505170	WV Contract Termination Fee Accrual	CAGE	\$2,505	\$0	\$0	\$0	\$496	\$1,678	\$231	\$97	\$3	\$0	\$0
4101000	505400	190Bonus Liability	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	505510	190PMT Vacation/Bonus	CAEW	\$41	\$2	\$30	\$9	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	505600	190Vacation Sickleave & PT Accrual	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	505700	190Accrued Retention Bonus	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	605100	190Trojan Decommissioning Amort	TROJD	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	605710	190Reverse Accrued Final Reclamation	CAEE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	610000	283PMT Development Costs	JBE	\$0	\$0	\$956	\$276	\$12	\$36	\$6	\$2	\$0	\$0	\$0
4101000	610100	190NOPA 103-99-00 RAR	SO	\$1,350	\$60	\$27	\$7	\$11	\$42	\$6	\$2	\$0	\$0	\$0
4101000	610101	283PTax NOPAs	SO	\$97	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	610111	283PMT SALE OF ASSETS	JBE	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	610135	283SB1149 Costs-OR OTHER	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	610140	190 OR Rate Refunds	UT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	610142	283Reg Liability-UT Home Energy Lifeline	WA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	610143	283Reg Liability-WA Low Energy Program	OR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	610145	190OR Reg Liab - OR Balance Consol	OR	\$72	\$0	\$72	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	610146	190OR Reg Asses/Liability Consol	OR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	705210	190Property Insurance	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	705231	190West Valley Lease Reduction-OR	OR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	705232	WEST VALLEY LEASE REDUCTION - CA	CA	\$10	\$10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	705233	West Valley Lease Reduction - ID	IDU	\$83	\$0	\$0	\$0	\$0	\$0	\$83	\$0	\$0	\$0	\$0
4101000	705234	West Valley Lease Reduction - WY	WYP	\$35	\$0	\$0	\$0	\$35	\$0	\$0	\$0	\$0	\$0	\$0



Deferred Income Tax Expense (Actuals)

Twelve Months Ending - December 2008

Allocation Method - Factor West Control Area

(Allocated in Thousands)

FERC Account	FERC Secondary Acct	Description	JARS Reg Alloc Fctr	Total	Calif	Oregon	Wash	Wy-PL	Utah	Idaho	Wy-JPL	FERC	Other	Nucl
4101000	705235	WEST VALLEY LEASE REDUCTION - UT	UT	\$159	\$0	\$0	\$0	\$0	\$159	\$0	\$0	\$0	\$0	\$0
4101000	705240	283CA Alternative Rate for Energy Progra	CA	\$341	\$341	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	705250	A&G Credit - WA	WA	\$163	\$0	\$0	\$163	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	705251	283A&G Credit OR	OR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	705252	A&G CREDIT - CA	CA	\$16	\$16	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	705253	A&G Credit - IDU	IDU	\$86	\$0	\$0	\$0	\$0	\$0	\$86	\$0	\$0	\$0	\$0
4101000	705254	A&G Credit - WY	WYP	\$13	\$0	\$0	\$0	\$13	\$0	\$0	\$0	\$0	\$0	\$0
4101000	705300	Reg. Liability - Deferred Benefit_Arch S	CAEE	\$744	\$0	\$0	\$0	\$161	\$473	\$74	\$32	\$4	\$0	\$0
4101000	715050	Microsoft Software License Liability	SO	\$202	\$5	\$55	\$15	\$23	\$87	\$12	\$5	\$0	\$0	\$0
4101000	715100	190UNIVERSITY OF WY CONTRACT INCOME	WYP	\$0	\$0	\$0	\$0	\$10	\$38	\$5	\$2	\$0	\$0	\$0
4101000	715550	190MISC DEFERRED CREDITS	SO	\$87	\$2	\$24	\$6	\$10	\$38	\$5	\$2	\$0	\$0	\$0
4101000	720100	190Redding Contract	CAGW	\$209	\$10	\$155	\$45	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	720200	283FAS 106 Accruals	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	720300	190Deferred Compensation Payout	SO	\$806	\$19	\$220	\$59	\$94	\$349	\$47	\$18	\$1	\$0	\$0
4101000	720310	190Pension/Retirement (Accrued/Prepaid)	SO	\$46	\$1	\$13	\$3	\$5	\$20	\$3	\$1	\$0	\$0	\$0
4101000	720500	190Early Retirement-1998	SO	\$246	\$6	\$67	\$18	\$29	\$107	\$14	\$6	\$0	\$0	\$0
4101000	740100	190Severance	SNP	\$3,912	\$91	\$1,068	\$287	\$454	\$1,694	\$227	\$88	\$3	\$0	\$0
4101000	910240	283Post Merger Debt Loss	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	910530	190Legal Reserve	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	910580	190Injuries & Damages	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	910590	283SMUD Revenue Imputation-UT Reg Liab	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	910590	190Wasatch workers comp reserve	SO	\$113	\$3	\$31	\$8	\$13	\$49	\$7	\$3	\$0	\$0	\$0
4101000	910670	190Misc Accrued Merger Costs-Scottish Po	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	910905	283PMI BCC Underground Mine Cost Deplet	JBE	\$65	\$3	\$46	\$13	\$1	\$2	\$0	\$0	\$0	\$0	\$0
4101000	910910	190PMISec 471 Adjustment	JBE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	910915	283PMI Safe Harbor Rent/Expense	JBE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	910920	190PMI Miscellaneous	JBE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	920110	BRIDGER COAL COMPANY EXTRACTION TAXES PA	JBE	\$30	\$1	\$21	\$6	\$0	\$1	\$0	\$0	\$0	\$0	\$0
4101000	920180	190MEHC Long Term Incentive Plan	SO	\$93	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	930100	190OR BETC Credit	IBT	\$214	\$3	\$11	\$0	\$42	\$129	\$18	\$9	\$0	\$93	\$0
4101000	9301001	Oregon BETC Credit	IBT	\$214	\$3	\$11	\$0	\$42	\$129	\$18	\$9	\$0	\$93	\$0
41010000 Total				\$578,884	\$13,820	\$175,879	\$66,135	\$77,974	\$221,389	\$30,782	\$9,326	\$1,516	\$ (18,049)	\$12
105121		282DIT PMIDepreciation-Book	JBE	\$ (5,260)	\$ (280)	\$ (4,434)	\$ (1,281)	\$ (57)	\$ (168)	\$ (26)	\$ (11)	\$ (1)	\$0	\$0
1051251		282DIT ACRS Property-CA	CA	\$ (5,825)	\$ (5,825)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1051252		282DIT ACRS Property-FERC	FERC	\$ (707)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$ (707)	\$0	\$0
1051253		282DIT ACRS Property-IDU	IDU	\$ (13,398)	\$0	\$0	\$0	\$0	\$0	\$ (13,398)	\$0	\$0	\$0	\$0
1051255		282DIT ACRS Property-OR	OR	\$ (73,855)	\$0	\$ (73,855)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1051256		282DIT ACRS Property-UT	UT	\$ (96,739)	\$0	\$0	\$ (96,739)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1051257		282DIT ACRS Property-WA	WA	\$ (28,178)	\$0	\$0	\$ (28,178)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10512571		282DIT ACRS Property-Unallocated	OTHER	\$ (29,702)	\$0	\$0	\$0	\$ (29,702)	\$0	\$0	\$0	\$0	\$11,774	\$0
1051258		282DIT ACRS Property-WYE	WYP	\$ (3,943)	\$0	\$0	\$0	\$0	\$0	\$0	\$ (3,943)	\$0	\$0	\$0
1051259		282DIT ACRS Property-WYW	WYU	\$ (2,372)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
105126		282PMI Tax Depreciation	JBE	\$ (2,372)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
105143		282Basis Intangible Difference	SO	\$ (459)	\$ (55)	\$ (648)	\$ (174)	\$ (275)	\$ (1,027)	\$ (138)	\$ (54)	\$ (2)	\$0	\$0
105145		282DIT Acquisition Adjustment	CAGE	\$ (84)	\$0	\$0	\$0	\$ (91)	\$ (307)	\$ (42)	\$ (18)	\$ (1)	\$0	\$0
105180		282Steam Rights Blundell Geothermal Bk D	CAGE	\$ (80)	\$0	\$0	\$0	\$ (17)	\$ (56)	\$ (8)	\$ (3)	\$ (0)	\$0	\$0
105181		282Steam Rights Blundell Geothermal Tx D	CAGE	\$ (80)	\$0	\$0	\$0	\$ (16)	\$ (54)	\$ (7)	\$ (3)	\$ (0)	\$0	\$0
105185		282Repair Allowance	CAGW	\$ (155)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
105201		282CHOLLA TAX LEASE	CAGE	\$ (831)	\$0	\$0	\$0	\$ (31)	\$ (104)	\$ (14)	\$ (6)	\$ (0)	\$0	\$0
105202		190Cholla GE Tax Lease	CAGE	\$ (831)	\$0	\$0	\$0	\$ (164)	\$ (556)	\$ (76)	\$ (32)	\$ (1)	\$0	\$0
105310		281Emergency Facilities	SG	\$ (94)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
105330		282EPUJ	OR	\$ (94)	\$0	\$ (94)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0



Deferred Income Tax Expense (Actuals)

Twelve Months Ending - December 2008
Allocation Method - Factor West Control Area
(Allocated in Thousands)

FERC Account	FERC Secondary Acct	Description	JARS Reg Alloc Fctr	Total	Calif	Oregon	Wash	WY-PPL	Utah	Idaho	WY-UPL	FERC	Other	Net/Util
4111000	105340	282FERC Portion South Georgia-UPL	FERC	\$ (6)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (6)	\$ 0	\$ 0
4111000	105470	282Book Gain/Loss on Land Sales	GPS	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
4111000	110100	282BOOK COST DEPLETION ADDBACK	CAEE	\$ (819)	\$ 0	\$ 0	\$ 0	\$ (177)	\$ (520)	\$ (82)	\$ (35)	\$ (4)	\$ 0	\$ 0
4111000	110105	BOOK DEPLETION -SRC	CAGE	\$ (37)	\$ 0	\$ 0	\$ 0	\$ (7)	\$ (25)	\$ (3)	\$ (1)	\$ (0)	\$ 0	\$ 0
4111000	1101051	SRC Book Depletion for step up basis	CAGE	\$ (79)	\$ 0	\$ 0	\$ 0	\$ (16)	\$ (53)	\$ (7)	\$ (3)	\$ (0)	\$ 0	\$ 0
4111000	110205	283 Tax Depletion - SRC	SG	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
4111000	145030	190D Distribution O&M	SNPD	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
4111000	205100	190COAL PILE INVENTORY	CAEE	\$ (872)	\$ 0	\$ 0	\$ 0	\$ (188)	\$ (654)	\$ (87)	\$ (38)	\$ (5)	\$ 0	\$ 0
4111000	205411	190PMI Sec2E3A	JBE	\$ (462)	\$ (21)	\$ (27)	\$ (95)	\$ (4)	\$ (12)	\$ (2)	\$ (1)	\$ (0)	\$ 0	\$ 0
4111000	210000	283PREPAID IBEW 57 MEDICAL	SO	\$ (6)	\$ (0)	\$ (2)	\$ (0)	\$ (1)	\$ (2)	\$ (0)	\$ (0)	\$ (0)	\$ 0	\$ 0
4111000	210100	283OR PUC Prepaid Taxes	OR	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (0)	\$ 0	\$ 0
4111000	210105	190 Self Insured Health Benefits	SO	\$ (269)	\$ (6)	\$ (73)	\$ (20)	\$ (31)	\$ (116)	\$ (16)	\$ (6)	\$ (0)	\$ 0	\$ 0
4111000	210120	283UT PUC Prepaid Taxes	UT	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
4111000	210130	283ID PUC Prepaid Taxes	IDU	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
4111000	210140	283WY PSC Prepaid Taxes	WYP	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
4111000	210180	190 Other - Pension(Prepaid)	SO	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
4111000	210200	283Prepaid Taxes(Property Taxes)	GPS	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
4111000	220100	190Bad Debt Allowance	GPS	\$ (335)	\$ (2)	\$ (143)	\$ (43)	\$ (22)	\$ (118)	\$ (7)	\$ (0)	\$ 0	\$ 0	\$ 0
4111000	287482	190Production Tax Credit Carryforward	OTHER	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
4111000	305010	288 Book/Tax Gain on Disposal	CAGE	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
4111000	320116	283INTERIM PROVISION_TOTAL REG ASSET_LIA	SO	\$ (20,375)	\$ (476)	\$ (5,862)	\$ (1,495)	\$ (2,363)	\$ (8,823)	\$ (1,182)	\$ (460)	\$ (14)	\$ 0	\$ 0
4111000	320116	190REG LIABILITY	SO	\$ (1,176)	\$ (27)	\$ (321)	\$ (86)	\$ (136)	\$ (509)	\$ (68)	\$ (27)	\$ (1)	\$ 0	\$ 0
4111000	320140	283May 2000 Transition Plan Costs-OR	OR	\$ (1,477)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ 0	\$ 0
4111000	320210	190R & E Expense Sec. 174 Deduction	OR	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ 0	\$ 0
4111000	320220	283GLNROCK EXCLUDING RECLAMATION-UT	UT	\$ (494)	\$ 0	\$ 0	\$ 0	\$ 0	\$ (494)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
4111000	320230	190FAS 87/68 Writeoff-UT rate order	UT	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
4111000	320240	28396_99 Early Retirement-OR Reg Asset	OR	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
4111000	330100	283Amort of Pollution Liability	SG	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
4111000	415110	283Def Reg Asset-Transm Svc Deposit	SG	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
4111000	415120	283Def Reg Asset-Foote Creek Contract	CAGE	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
4111000	415300	283Hazardous Waste/Envir. Cleanup	SO	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
4111000	415301	190Hazardous Waste/Environmental-WA	WA	\$ (36)	\$ 0	\$ 0	\$ (36)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
4111000	415500	283Cholla PIT Trans-APS Amort	CAGE	\$ (356)	\$ 0	\$ 0	\$ 0	\$ (70)	\$ (239)	\$ (33)	\$ (14)	\$ (0)	\$ 0	\$ 0
4111000	415510	283WA DISALLOWED COLSTRIP #3 WRITE-OFF	WA	\$ (20)	\$ 0	\$ 0	\$ (20)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
4111000	415555	WY PCAM Def Net Power Costs	WYP	\$ (116)	\$ (116)	\$ 0	\$ 0	\$ (334)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
4111000	415640	283DAI COSTS-DEFERRED ACCESS-CA	CA	\$ (334)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
4111000	415650	283SB1148-RELATED REG ASSETS-OR	OTHER	\$ (170)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (170)	\$ 0
4111000	415670	190P&M Strike Amortization-UT	UT	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
4111000	415680	190Def Intervenor Funding Grants-OR	OR	\$ (315)	\$ 0	\$ (315)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
4111000	415700	190Reg Assets BPA balancing accounts-OR	OTHER	\$ (486)	\$ 0	\$ 0	\$ (20)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
4111000	415800	RTO Grid West N/R Allowance	SG	\$ (409)	\$ (7)	\$ (115)	\$ (33)	\$ (51)	\$ (188)	\$ (24)	\$ (10)	\$ (2)	\$ (486)	\$ 0
4111000	415802	190Contra RTO Grid West N/R Writeoff WA	WA	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
4111000	415803	RTO Grid West N/R Writeoff WA	WA	\$ (18)	\$ 0	\$ 0	\$ (18)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
4111000	415805	RTO Grid West Notes Receivable - WY	WYP	\$ (70)	\$ 0	\$ 0	\$ (70)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
4111000	415806	RTO Grid West N/R Writeoff ID	IDU	\$ (10)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (10)	\$ 0	\$ 0	\$ 0	\$ 0
4111000	415820	Contra Pension Reg Asset MMT & CTG_OR	OR	\$ (4,466)	\$ 0	\$ (4,466)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
4111000	415821	Contra Pension Reg Asset MMT & CTG_WY	WYP	\$ (2,016)	\$ 0	\$ 0	\$ 0	\$ (2,016)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
4111000	415822	Contra Pension Reg Asset MMT & CTG_UT	UT	\$ (110)	\$ 0	\$ 0	\$ 0	\$ 0	\$ (110)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
4111000	415823	Contra Pension Reg Asset CTG - UT	UT	\$ (6,409)	\$ 0	\$ 0	\$ 0	\$ 0	\$ (6,409)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
4111000	415824	Contra Pension Reg Asset CTG - CA	CA	\$ (388)	\$ (888)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
4111000	415825	Contra Pension Reg Asset CTG - WA	WA	\$ (1,191)	\$ 0	\$ 0	\$ (1,191)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
4111000	415829	Reg Asset - Post - Ret MMT - UT	UT	\$ (108)	\$ 0	\$ 0	\$ (108)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
4111000	415840	Reg Asset-Deferred OR Independent Evalua	OTHER	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
4111000	415850	Unrecovered Plant-Powerdale	CAGE	\$ (1,657)	\$ 0	\$ 0	\$ 0	\$ (328)	\$ (1,110)	\$ (152)	\$ (64)	\$ (2)	\$ 0	\$ 0
4111000	415860	Environmental Liability (Perco)	SO	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0



Deferred Income Tax Expense (Actuals)

Twelve Months Ending - December 2008
Allocation Method - Factor West Control Area
(Allocated in Thousands)

FERC Account	FERC Secondary Acct	Description	JARS Reg Alloc Fctr	Total	Calif	Oregon	Wash	Wy-PPPL	Utah	Idaho	Wy-JPL	FERC	Other	Nullif
4111000	415861	Environmental Liability-WA (Percn)	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	415870	Deferred Excess Net Power Costs-CA	CA	\$ (468)	\$ (468)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	415871	Deferred Excess Net Power Costs-WY	WYP	\$ (7,770)	\$ (7,770)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	415880	Deferred UT Independent Evaluation Fee	UT	\$ (149)	\$ (149)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	415890	ID MEHC 2008 Transition Costs	IDU	\$ (232)	\$ (232)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	425110	190Tenant Lease Allow-PSU Call Cntr	CN	\$0	\$0	\$0	\$0	\$0	\$0	\$ (232)	\$0	\$0	\$0	\$0
4111000	425125	Deferred Coal Cost - Arch	CAEE	\$ (1,046)	\$ (1,046)	\$0	\$0	\$ (226)	\$ (667)	\$ (105)	\$ (45)	\$ (6)	\$0	\$0
4111000	425200	190Centralia Sale Loss	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	425205	190PropDamageRepairs	OTHER	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$0	\$0
4111000	425210	190Amort of Debt Discount & Exp	SNP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	425215	283Unearned Joint Use Pole Contact Revnu	SNPD	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	425225	190Duke Hermiston Contract Renegotiation	CAGW	\$ (6)	\$ (6)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	425250	283TGS BUYOUT-SG	CAGE	\$ (16)	\$ (16)	\$ (1)	\$ (4)	\$ (1)	\$ (4)	\$ (1)	\$ (0)	\$ (0)	\$0	\$0
4111000	425260	283LAKEVIEW BUYOUT-SG	CAGW	\$ (2)	\$ (2)	\$ (1)	\$ (4)	\$ (1)	\$ (4)	\$ (1)	\$ (0)	\$ (0)	\$0	\$0
4111000	425280	283JOSEPH SETTLEMENT-SG	CAGW	\$ (52)	\$ (52)	\$ (39)	\$ (11)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	425295	190BPA Conservation Rate Credit	CAGW	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	425300	190Mead Phoenix Availability & Trans	CAGE	\$ (65)	\$ (65)	\$ (48)	\$ (14)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	425360	190Hermiston Swap	CAGW	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	425380	190Idaho Customer Bal Acct	CAGW	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	425700	283Trojan-Special Assessment-DOE-IRS	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	430100	283Weatherization	TROJID	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	430110	Reg Asset Balance Reclass	SO	\$ (72)	\$ (72)	\$ (20)	\$ (5)	\$ (8)	\$ (31)	\$ (4)	\$ (2)	\$ (0)	\$0	\$0
4111000	505100	190Trail Mountain Accrued Liabilities	CAEE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	505115	283Sales & Use Tax Audit	CAEE	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$0	\$0
4111000	505125	190Accrued Royalties	CAEE	\$ (264)	\$ (264)	\$0	\$0	\$ (57)	\$ (166)	\$ (26)	\$ (11)	\$ (1)	\$0	\$0
4111000	505140	190Purchase Card Trans Provision	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	505150	190Misc Current and Accrued Liability-SO	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	505400	190Bonus Liability	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	505510	190PMIVacation Bonus	JBE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	505600	190Vacation Sickleave & PT Accrual	SO	\$ (719)	\$ (177)	\$ (196)	\$ (53)	\$ (63)	\$ (811)	\$ (42)	\$ (16)	\$ (0)	\$0	\$0
4111000	605100	283TROJAN DECOMMISSIONING AMORT	TROJID	\$ (656)	\$ (26)	\$ (411)	\$ (119)	\$ (64)	\$ (186)	\$ (29)	\$ (13)	\$ (2)	\$0	\$0
4111000	605710	REVERSE ACCRUED FINAL RECLAMATION	CAEE	\$ (295)	\$ (26)	\$ (0)	\$ (25)	\$ (25)	\$ (74)	\$ (12)	\$ (5)	\$ (1)	\$0	\$0
4111000	610000	283PMI Development Costs	JBE	\$ (2,771)	\$ (124)	\$ (1,963)	\$ (667)	\$ (25)	\$ (74)	\$ (12)	\$ (5)	\$ (1)	\$0	\$0
4111000	610100	282PTax NOPAs	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	610111	282PMI Sale of Assets	JBE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	610114	PMI EITF04-08 Pre-Stripping Cost	CAEE	\$ (493)	\$0	\$0	\$0	\$ (106)	\$ (314)	\$ (49)	\$ (21)	\$ (3)	\$0	\$0
4111000	610130	283781 Shopping Incentive-OR	OR	\$ (198)	\$0	\$ (198)	\$0	\$0	\$0	\$0	\$0	\$0	\$ (1,535)	\$0
4111000	610135	283 SB1149Costs-OROTHER	OTHER	\$ (1,535)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	610140	190OR Rate Refunds	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	610141	190WA Rate Refunds	OTHER	\$ (96)	\$0	\$0	\$0	\$0	\$ (96)	\$0	\$0	\$0	\$0	\$0
4111000	610142	283Reg Liability-WA Low Energy Program	UT	\$ (7)	\$0	\$0	\$ (7)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	610143	283Reg Liability-WA Home Energy Lifeline	WA	\$ (7)	\$0	\$0	\$ (7)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	610145	190Reg Liab_OR Balance Conso	OR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	610146	OR Reg Asset/Liability Consolidation	OR	\$ (178)	\$0	\$ (178)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	705200	190OR Gain on Sale of Halsey-OR	OTHER	\$ (470)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$ (470)	\$0
4111000	705210	190Property Insurance	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	705230	190West Valley Lease Reduction-WA	WA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	705232	190West Valley Lease Reduction-CA	CA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	705234	190West Valley Lease Reduction-WY	WYP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	705235	190West Valley Lease Reduction-UT	UT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	705250	190A&G Credit WA	WA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	705253	190A&G Credit ID	WA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	705254	190A&G Credit WY	WYP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4111000	705260	MEHC Transition Costs-WA	WA	\$ (254)	\$0	\$0	\$ (254)	\$0	\$0	\$0	\$0	\$0	\$0	\$0



Deferred Income Tax Expense (Actuals)
 Twelve Months Ending - December 2008
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

FERC Account	FERC Secondary Acct	Description	JARS Reg Alloc Fctr	Total	Calif	Oregon	Wash	Wy-PPPL	Utah	Idaho	Wy-UPL	FERC	Other	Nullfl
4111000	705265	Reg Liability - OR Energy Conservation C	OR	\$ (294)	\$	\$ (294)	\$	\$	\$	\$	\$	\$	\$	\$
4111000	705300	Reg Liability - Deferred Benefit Arch S	CAEE	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4111000	705305	Reg Liability-CA Gain on Sale of Asset	CA	\$ (17)	\$ (17)	\$	\$	\$	\$	\$	\$	\$	\$	\$
4111000	705310	Reg Liability-UT Gain on Sale of Asset	UT	\$ (387)	\$	\$	\$	\$	\$ (387)	\$	\$	\$	\$	\$
4111000	705320	Reg Liability-ID Gain on Sale of Asset	IDU	\$ (59)	\$	\$	\$	\$	\$	\$ (59)	\$	\$	\$	\$
4111000	705330	Reg Liability-WY Gain on Sale of Asset	WYP	\$ (134)	\$	\$	\$	\$ (134)	\$	\$	\$	\$	\$	\$
4111000	715050	190Microsoft Software License Liability	SO	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4111000	715100	190University of WY Contract Income	WYP	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4111000	715720	190NW Power Act(BPA Regional Crg)-WA	WYP	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4111000	720100	283FAS 108 Accruals	OTHER	\$ (237)	\$	\$	\$	\$	\$	\$	\$	\$	\$ (237)	\$
4111000	720200	190Deferred Compensation Payout	SO	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4111000	720300	190Pension/Retirement (Accrued/Prepaid)	SO	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4111000	720400	190SERP - Cash Basis	SO	\$ (246)	\$ (6)	\$ (18)	\$ (18)	\$ (29)	\$ (107)	\$ (14)	\$ (6)	\$ (0)	\$	\$
4111000	720500	190Severance	SO	\$ (10)	\$ (0)	\$ (3)	\$ (1)	\$ (1)	\$ (4)	\$ (1)	\$ (0)	\$ (0)	\$	\$
4111000	740100	283Post Merger Debt Loss	SO	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4111000	910530	190Injuries & Damages	SNP	\$ (1,603)	\$ (56)	\$ (432)	\$ (116)	\$ (181)	\$ (710)	\$ (90)	\$ (35)	\$ (1)	\$	\$
4111000	910580	SMUD REVENUE IMPUTATION-UT REG LIAB	SO	\$ (79)	\$ (21)	\$ (246)	\$ (66)	\$ (105)	\$ (391)	\$ (52)	\$ (20)	\$ (1)	\$ (79)	\$
4111000	910905	190Wasatch workers comp reserve	OTHER	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4111000	910915	283PMI BCC Underground Mine Cost Deplet	JBE	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4111000	910920	190PMI Sale/ Harbor Rentexp	JBE	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4111000	920110	190PMI Miscellaneous	JBE	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4111000	920150	190PMI WY Extraction Tax	JBE	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4111000	930100	190FAST12 Book Reserve Postretirement Be	SO	\$ (93)	\$ (4)	\$ (52)	\$ (14)	\$ (22)	\$ (83)	\$ (11)	\$ (4)	\$ (0)	\$	\$
4111000	930100	190OR BETC Credit	OTHER	\$ (93)	\$	\$	\$	\$	\$	\$	\$	\$	\$ (93)	\$
4111000	9301001	190OR BETC Credit	IBT	\$ (291)	\$ (5)	\$ 14	\$	\$ (57)	\$ (175)	\$ (25)	\$ (13)	\$ (1)	\$ (14)	\$ (16)
4111000 Total				\$ (317,780)	\$ (7,336)	\$ (95,600)	\$ (33,917)	\$ (45,038)	\$ (122,240)	\$ (16,135)	\$ (4,923)	\$ (762)	\$ (14)	\$ (16)
Grand Total				\$261,105	\$5,983	\$80,379	\$32,218	\$52,936	\$95,169	\$14,646	\$4,403	\$764	\$ (9,360)	\$ (16)



Electric Plant in Service with Unclassified Plant (Actuals)

Average of Monthly Averages Ending - December 2008

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account	Secondary Account	Description	Alloc	Total	Calif	Oregon	Wash	WY-PPL	Utah	Idaho	Wy-UPL	FERC
1010000	3020000	FRANCHISES AND CONSENTS	CAGE	\$13,415	\$0	\$0	\$0	\$2,655	\$8,986	\$1,235	\$521	\$18
1010000	3020000	FRANCHISES AND CONSENTS	CAGW	\$75,382	\$3,448	\$55,805	\$16,129	\$0	\$0	\$0	\$0	\$0
1010000	3020000	FRANCHISES AND CONSENTS	IDU	\$2,268	\$0	\$0	\$0	\$0	\$0	\$2,268	\$0	\$0
	3020000 Total			\$91,065	\$3,448	\$55,805	\$16,129	\$2,655	\$8,986	\$3,503	\$521	\$18
1010000	3031040	TRANSMISSION INTANGIBLE ASSETS	CAGE	\$11,486	\$0	\$0	\$0	\$2,275	\$7,701	\$1,058	\$447	\$16
1010000	3031040	TRANSMISSION INTANGIBLE ASSETS	CAGW	\$1,684	\$77	\$1,246	\$360	\$0	\$0	\$0	\$0	\$0
1010000	3031040	TRANSMISSION INTANGIBLE ASSETS	OR	\$155	\$0	\$155	\$0	\$0	\$0	\$0	\$0	\$0
	3031040 Total			\$13,334	\$77	\$1,401	\$360	\$2,275	\$7,701	\$1,058	\$447	\$16
1010000	3031050	ROMS - REGION CONSTRUCTION MGMT SYSTEM	SO	\$10,632	\$248	\$2,902	\$780	\$1,233	\$4,604	\$617	\$240	\$7
	3031050 Total			\$10,632	\$248	\$2,902	\$780	\$1,233	\$4,604	\$617	\$240	\$7
1010000	3031080	FUEL MANAGEMENT SYSTEM	SO	\$3,253	\$76	\$888	\$239	\$377	\$1,408	\$189	\$74	\$2
	3031080 Total			\$3,253	\$76	\$888	\$239	\$377	\$1,408	\$189	\$74	\$2
1010000	3031230	AUTOMATE POLE CARD SYSTEM	SO	\$4,410	\$103	\$1,204	\$323	\$511	\$1,909	\$256	\$100	\$3
	3031230 Total			\$4,410	\$103	\$1,204	\$323	\$511	\$1,909	\$256	\$100	\$3
1010000	3031340	BARCODE SYSTEM	SO	\$313	\$7	\$85	\$23	\$36	\$136	\$18	\$7	\$0
	3031340 Total			\$313	\$7	\$85	\$23	\$36	\$136	\$18	\$7	\$0
1010000	3031410	CAPITAL ASST & ACCOUNTING TRACKING SYS	SO	\$178	\$4	\$49	\$13	\$21	\$77	\$10	\$4	\$0
	3031410 Total			\$178	\$4	\$49	\$13	\$21	\$77	\$10	\$4	\$0
1010000	3031430	WAN/LAN SFTWR FOR TCPVAX NETWORK	SO	\$83	\$2	\$23	\$6	\$10	\$36	\$5	\$2	\$0
	3031430 Total			\$83	\$2	\$23	\$6	\$10	\$36	\$5	\$2	\$0
1010000	3031460	ENDEAVOR PROGRAM LIBRARY	SO	\$343	\$8	\$94	\$25	\$40	\$148	\$20	\$8	\$0
	3031460 Total			\$343	\$8	\$94	\$25	\$40	\$148	\$20	\$8	\$0
1010000	3031470	RILDA CANYON ROAD IMPROVEMENTS	CAEE	\$3,574	\$0	\$0	\$0	\$771	\$2,272	\$357	\$154	\$20
	3031470 Total			\$3,574	\$0	\$0	\$0	\$771	\$2,272	\$357	\$154	\$20
1010000	3031570	KWH HISTORICAL DATA COLLECTION	SO	\$159	\$4	\$44	\$12	\$18	\$69	\$9	\$4	\$0
	3031570 Total			\$159	\$4	\$44	\$12	\$18	\$69	\$9	\$4	\$0
1010000	3031640	RETAIL ENERGY SERVICES TRACKING	SO	\$220	\$5	\$60	\$16	\$26	\$95	\$13	\$5	\$0
	3031640 Total			\$220	\$5	\$60	\$16	\$26	\$95	\$13	\$5	\$0
1010000	3031680	DISTRIBUTION AUTOMATION PILOT PROJECT	SO	\$13,060	\$305	\$3,565	\$958	\$1,515	\$5,655	\$758	\$295	\$9
	3031680 Total			\$13,060	\$305	\$3,565	\$958	\$1,515	\$5,655	\$758	\$295	\$9
1010000	3031710	ENERGY LOAN INFORMATION SYSTEM	SO	\$334	\$8	\$91	\$24	\$39	\$145	\$19	\$8	\$0
	3031710 Total			\$334	\$8	\$91	\$24	\$39	\$145	\$19	\$8	\$0
1010000	3031730	EQUIPMENT TRACKING SYSTEM	SO	\$361	\$8	\$98	\$26	\$42	\$156	\$21	\$8	\$0
	3031730 Total			\$361	\$8	\$98	\$26	\$42	\$156	\$21	\$8	\$0
1010000	3031760	RECORD CENTER MANAGEMENT SOFTWARE	SO	\$291	\$7	\$79	\$21	\$34	\$126	\$17	\$7	\$0
	3031760 Total			\$291	\$7	\$79	\$21	\$34	\$126	\$17	\$7	\$0
1010000	3031780	OUTAGE REPORTING SYSTEM	SO	\$3,498	\$82	\$955	\$257	\$406	\$1,515	\$203	\$79	\$2
	3031780 Total			\$3,498	\$82	\$955	\$257	\$406	\$1,515	\$203	\$79	\$2
1010000	3031810	ENGINEERING DOCUMENT MGT SYSTEM	SO	\$496	\$12	\$135	\$36	\$58	\$215	\$29	\$11	\$0
	3031810 Total			\$496	\$12	\$135	\$36	\$58	\$215	\$29	\$11	\$0
1010000	3031830	CUSTOMER SERVICE SYSTEM (CSS)	CN	\$106,258	\$2,746	\$33,186	\$7,572	\$7,100	\$50,582	\$4,142	\$930	\$0
	3031830 Total			\$106,258	\$2,746	\$33,186	\$7,572	\$7,100	\$50,582	\$4,142	\$930	\$0
1010000	3031840	CRAIG PLANT MAINT MGT SYSTEM	CAGE	\$88	\$0	\$0	\$0	\$17	\$59	\$8	\$3	\$0
	3031840 Total			\$88	\$0	\$0	\$0	\$17	\$59	\$8	\$3	\$0
1010000	3031910	FACILITY JOINT USE SOFTWARE	SO	\$213	\$5	\$58	\$16	\$25	\$92	\$12	\$5	\$0
	3031910 Total			\$213	\$5	\$58	\$16	\$25	\$92	\$12	\$5	\$0
1010000	3032030	FRANCHISE TAX SYSTEM	SO	\$191	\$4	\$52	\$14	\$22	\$83	\$11	\$4	\$0
	3032030 Total			\$191	\$4	\$52	\$14	\$22	\$83	\$11	\$4	\$0
1010000	3032040	S A P	SO	\$161,419	\$3,770	\$44,065	\$11,842	\$18,723	\$69,898	\$9,365	\$3,648	\$108
	3032040 Total			\$161,419	\$3,770	\$44,065	\$11,842	\$18,723	\$69,898	\$9,365	\$3,648	\$108



Electric Plant in Service with Unclassified Plant (Actuals)

Average of Monthly Averages Ending - December 2008

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account	Secondary Account	Description	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-JPL	FERC
1010000	3032090	ENERGY COMMODITY SYSTEM SOFTWARE	SO	\$9,970	\$233	\$2,722	\$731	\$1,156	\$4,317	\$578	\$225	\$7
	3032090 Total			\$9,970	\$233	\$2,722	\$731	\$1,156	\$4,317	\$578	\$225	\$7
1010000	3032220	ENTERPRISE DATA WRHSE - BIRPTG TOOL	SO	\$1,660	\$39	\$453	\$122	\$183	\$719	\$96	\$38	\$1
	3032220 Total			\$1,660	\$39	\$453	\$122	\$183	\$719	\$96	\$38	\$1
1010000	3032240	DISASTER RECOVERY PROJECT	SO	\$712	\$17	\$194	\$52	\$83	\$308	\$41	\$16	\$0
	3032240 Total			\$712	\$17	\$194	\$52	\$83	\$308	\$41	\$16	\$0
1010000	3032250	DISPATCH MANAGEMENT SYSTEM	SO	\$197	\$5	\$54	\$14	\$23	\$85	\$11	\$4	\$0
	3032250 Total			\$197	\$5	\$54	\$14	\$23	\$85	\$11	\$4	\$0
1010000	3032260	DWHS - DATA WAREHOUSE	SO	\$1,158	\$27	\$316	\$85	\$134	\$501	\$67	\$26	\$1
	3032260 Total			\$1,158	\$27	\$316	\$85	\$134	\$501	\$67	\$26	\$1
1010000	3032270	ENTERPRISE DATA WAREHOUSE	SO	\$4,831	\$113	\$1,319	\$85	\$560	\$2,092	\$67	\$26	\$1
	3032270 Total			\$4,831	\$113	\$1,319	\$85	\$560	\$2,092	\$67	\$26	\$1
1010000	3032290	EMPLOYEE PERFORMANCE & SALARY SYSTEM	SO	\$301	\$7	\$82	\$22	\$35	\$130	\$17	\$7	\$0
	3032290 Total			\$301	\$7	\$82	\$22	\$35	\$130	\$17	\$7	\$0
1010000	3032300	EXPENDITURE PRIORITIZATION TOOL	SO	\$110	\$3	\$30	\$8	\$13	\$47	\$6	\$2	\$0
	3032300 Total			\$110	\$3	\$30	\$8	\$13	\$47	\$6	\$2	\$0
1010000	3032310	COMMON WORKSTATION & LOGIN APP	SO	\$1,633	\$38	\$446	\$120	\$189	\$707	\$95	\$37	\$1
	3032310 Total			\$1,633	\$38	\$446	\$120	\$189	\$707	\$95	\$37	\$1
1010000	3032320	ELECTRONIC TAGGING OUTAGE MANAGE SYSTEM	SO	\$1,352	\$32	\$369	\$99	\$157	\$586	\$78	\$31	\$1
	3032320 Total			\$1,352	\$32	\$369	\$99	\$157	\$586	\$78	\$31	\$1
1010000	3032330	FIELDNET PRO METER READING SYST -HRP REP	SO	\$2,908	\$68	\$794	\$213	\$337	\$1,259	\$169	\$66	\$2
	3032330 Total			\$2,908	\$68	\$794	\$213	\$337	\$1,259	\$169	\$66	\$2
1010000	3032340	FACILITY INSPECTION REPORTING SYSTEM	SO	\$1,503	\$35	\$410	\$110	\$174	\$651	\$87	\$34	\$1
	3032340 Total			\$1,503	\$35	\$410	\$110	\$174	\$651	\$87	\$34	\$1
1010000	3032350	CONDUCTIVITY FIELDING TOOL DEVELOPMENT	SO	\$880	\$21	\$240	\$65	\$102	\$381	\$51	\$20	\$1
	3032350 Total			\$880	\$21	\$240	\$65	\$102	\$381	\$51	\$20	\$1
1010000	3032360	2002 GRID NET POWER COST MODELING	SO	\$8,621	\$201	\$2,353	\$632	\$1,000	\$3,733	\$500	\$195	\$6
	3032360 Total			\$8,621	\$201	\$2,353	\$632	\$1,000	\$3,733	\$500	\$195	\$6
1010000	3032370	RECRUITSOFT APPLICANT TRACKING SYS INTER	SO	\$109	\$3	\$30	\$8	\$13	\$47	\$6	\$2	\$0
	3032370 Total			\$109	\$3	\$30	\$8	\$13	\$47	\$6	\$2	\$0
1010000	3032380	HR- BENEFITS OPEN ENROLLMENT ONLINE	SO	\$157	\$4	\$43	\$12	\$18	\$68	\$9	\$4	\$0
	3032380 Total			\$157	\$4	\$43	\$12	\$18	\$68	\$9	\$4	\$0
1010000	3032390	INTEGRATED COST MGT STRUCTURE	SO	\$1,603	\$37	\$437	\$118	\$186	\$684	\$93	\$36	\$1
	3032390 Total			\$1,603	\$37	\$437	\$118	\$186	\$684	\$93	\$36	\$1
1010000	3032400	INCEDENT MANAGEMENT ANALYSIS PROGRAM	SO	\$5,286	\$123	\$1,443	\$388	\$613	\$2,289	\$307	\$119	\$4
	3032400 Total			\$5,286	\$123	\$1,443	\$388	\$613	\$2,289	\$307	\$119	\$4
1010000	3032410	CLOSE DOWN IMS AND MOVE TO NEW PLATFORM	SO	\$236	\$6	\$64	\$17	\$27	\$102	\$14	\$5	\$0
	3032410 Total			\$236	\$6	\$64	\$17	\$27	\$102	\$14	\$5	\$0
1010000	3032430	KEY PERFORMANCE INDICATOR DASHBOARD	SO	\$457	\$11	\$125	\$34	\$53	\$198	\$27	\$10	\$0
	3032430 Total			\$457	\$11	\$125	\$34	\$53	\$198	\$27	\$10	\$0
1010000	3032440	FINANCIAL FORECAST INTEGRATION	SO	\$181	\$4	\$49	\$13	\$21	\$78	\$10	\$4	\$0
	3032440 Total			\$181	\$4	\$49	\$13	\$21	\$78	\$10	\$4	\$0
1010000	3032450	MID OFFICE IMPROVEMENT PROJECT	SO	\$12,489	\$292	\$3,409	\$916	\$1,449	\$5,408	\$725	\$282	\$8
	3032450 Total			\$12,489	\$292	\$3,409	\$916	\$1,449	\$5,408	\$725	\$282	\$8
1010000	3032460	CAISO ENERGY MARKET ANALYSIS - FY04 S/E	SO	\$205	\$5	\$56	\$15	\$24	\$89	\$12	\$5	\$0
	3032460 Total			\$205	\$5	\$56	\$15	\$24	\$89	\$12	\$5	\$0
1010000	3032470	NOVELL LICENSES	SO	\$118	\$3	\$32	\$9	\$14	\$51	\$7	\$3	\$0
	3032470 Total			\$118	\$3	\$32	\$9	\$14	\$51	\$7	\$3	\$0
1010000	3032480	OUTAGE CALL HANDLING INTEGRATION	CN	\$1,981	\$51	\$619	\$141	\$132	\$943	\$77	\$17	\$0
	3032480 Total			\$1,981	\$51	\$619	\$141	\$132	\$943	\$77	\$17	\$0



Electric Plant in Service with Unclassified Plant (Actuals)
 Average of Monthly Averages Ending - December 2008
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Account	Description	Alloc	Total	Calif	Oregon	Wash	Wv-PPL	Utah	Idaho	Wy-UPL	FERC
1010000	3032490	OFFICE XP SOFTWARE	SO	\$661	\$15	\$180	\$48	\$77	\$286	\$38	\$15	\$0
	3032490 Total			\$661	\$15	\$180	\$48	\$77	\$286	\$38	\$15	\$0
1010000	3032500	ON LINE EMPLOYEE EXPENSE EXPRESS	SO	\$351	\$8	\$96	\$26	\$41	\$152	\$20	\$8	\$0
	3032500 Total			\$351	\$8	\$96	\$26	\$41	\$152	\$20	\$8	\$0
1010000	3032510	OPERATIONS MAPPING SYSTEM	SO	\$10,289	\$241	\$2,812	\$756	\$1,195	\$4,460	\$598	\$233	\$7
	3032510 Total			\$10,289	\$241	\$2,812	\$756	\$1,195	\$4,460	\$598	\$233	\$7
1010000	3032520	OPERATIONS VISUALIZATION SYSTEM	SO	\$114	\$3	\$31	\$8	\$13	\$49	\$7	\$3	\$0
	3032520 Total			\$114	\$3	\$31	\$8	\$13	\$49	\$7	\$3	\$0
1010000	3032530	POLE ATTACHMENT MGMT SYSTEM	SO	\$1,892	\$44	\$517	\$139	\$220	\$819	\$110	\$43	\$1
	3032530 Total			\$1,892	\$44	\$517	\$139	\$220	\$819	\$110	\$43	\$1
1010000	3032560	POWER TAX	SO	\$363	\$8	\$99	\$27	\$42	\$157	\$21	\$8	\$0
	3032560 Total			\$363	\$8	\$99	\$27	\$42	\$157	\$21	\$8	\$0
1010000	3032570	QUEST DATABASE MGMT TOOLS	SO	\$241	\$6	\$66	\$18	\$28	\$104	\$14	\$5	\$0
	3032570 Total			\$241	\$6	\$66	\$18	\$28	\$104	\$14	\$5	\$0
1010000	3032590	SUBSTATION/CIRCUIT HISTORY OF OPERATIONS	SO	\$2,268	\$53	\$619	\$166	\$263	\$982	\$132	\$51	\$2
	3032590 Total			\$2,268	\$53	\$619	\$166	\$263	\$982	\$132	\$51	\$2
1010000	3032600	SINGLE PERSON SCHEDULING	SO	\$9,035	\$211	\$2,466	\$663	\$1,048	\$3,912	\$524	\$204	\$6
	3032600 Total			\$9,035	\$211	\$2,466	\$663	\$1,048	\$3,912	\$524	\$204	\$6
1010000	3032610	INTRANET SEARCH ENGINE	SO	\$228	\$5	\$62	\$17	\$26	\$99	\$13	\$5	\$0
	3032610 Total			\$228	\$5	\$62	\$17	\$26	\$99	\$13	\$5	\$0
1010000	3032620	SHORT TERM ESTIMATING MODEL - FY03 S/E	SO	\$153	\$4	\$42	\$11	\$18	\$66	\$9	\$3	\$0
	3032620 Total			\$153	\$4	\$42	\$11	\$18	\$66	\$9	\$3	\$0
1010000	3032630	STERLING SOFTWARE	SO	\$446	\$10	\$122	\$33	\$52	\$193	\$26	\$10	\$0
	3032630 Total			\$446	\$10	\$122	\$33	\$52	\$193	\$26	\$10	\$0
1010000	3032640	TIBCO SOFTWARE	SO	\$3,716	\$87	\$1,014	\$273	\$431	\$1,609	\$216	\$84	\$2
	3032640 Total			\$3,716	\$87	\$1,014	\$273	\$431	\$1,609	\$216	\$84	\$2
1010000	3032650	TELCO RESEARCH TRUE SYSTEMS	SO	\$99	\$2	\$27	\$7	\$12	\$43	\$6	\$2	\$0
	3032650 Total			\$99	\$2	\$27	\$7	\$12	\$43	\$6	\$2	\$0
1010000	3032670	C&T OFFICIAL RECORD INFO SYSTEM	SO	\$1,586	\$37	\$433	\$116	\$184	\$687	\$92	\$36	\$1
	3032670 Total			\$1,586	\$37	\$433	\$116	\$184	\$687	\$92	\$36	\$1
1010000	3032680	TRANSMISSION WHOLESAL BILLING SYSTEM	SG	\$1,581	\$28	\$446	\$127	\$197	\$648	\$92	\$38	\$6
	3032680 Total			\$1,581	\$28	\$446	\$127	\$197	\$648	\$92	\$38	\$6
1010000	3032690	UTILITY INTERNATIONAL FORECASTING MODEL	SO	\$762	\$18	\$208	\$56	\$88	\$330	\$44	\$17	\$1
	3032690 Total			\$762	\$18	\$208	\$56	\$88	\$330	\$44	\$17	\$1
1010000	3032700	NONUNITIZED UNIX SECURITY INITIATIVE	SO	\$237	\$6	\$65	\$17	\$28	\$103	\$14	\$5	\$0
	3032700 Total			\$237	\$6	\$65	\$17	\$28	\$103	\$14	\$5	\$0
1010000	3032710	ROUGE RIVER HYDRO INTANGIBLES	CAGW	\$181	\$8	\$134	\$39	\$0	\$0	\$0	\$0	\$0
	3032710 Total			\$181	\$8	\$134	\$39	\$0	\$0	\$0	\$0	\$0
1010000	3032730	IMPROVEMENTS TO PLANT OWNED BY JAMES RIV	CAGW	\$13,873	\$635	\$10,271	\$2,968	\$0	\$0	\$0	\$0	\$0
	3032730 Total			\$13,873	\$635	\$10,271	\$2,968	\$0	\$0	\$0	\$0	\$0
1010000	3032740	GADSBY INTANGIBLE ASSETS	CAGE	\$1,044	\$0	\$0	\$0	\$207	\$699	\$96	\$41	\$1
	3032740 Total			\$1,044	\$0	\$0	\$0	\$207	\$699	\$96	\$41	\$1
1010000	3032750	EAGLE POINT HYDRO ASSETS	CAGW	\$1,383	\$63	\$1,024	\$296	\$0	\$0	\$0	\$0	\$0
	3032750 Total			\$1,383	\$63	\$1,024	\$296	\$0	\$0	\$0	\$0	\$0
1010000	3032760	SWIFT 2 IMPROVEMENTS	CAGW	\$24,851	\$1,137	\$18,397	\$5,317	\$0	\$0	\$0	\$0	\$0
	3032760 Total			\$24,851	\$1,137	\$18,397	\$5,317	\$0	\$0	\$0	\$0	\$0
1010000	3032770	NORTH UMPQUA - SETTLEMENT AGREEMENT	CAGW	\$24	\$1	\$18	\$5	\$0	\$0	\$0	\$0	\$0
	3032770 Total			\$24	\$1	\$18	\$5	\$0	\$0	\$0	\$0	\$0
1010000	3032780	BEAR RIVER-SETTLEMENT AGREEMENT	CAGE	\$35	\$0	\$0	\$0	\$7	\$23	\$3	\$1	\$0
	3032780 Total			\$35	\$0	\$0	\$0	\$7	\$23	\$3	\$1	\$0



Electric Plant in Service with Unclassified Plant (Actuals)
 Average of Monthly Averages Ending - December 2008
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Account	Description	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC
1010000	3032790	APOGEE - ENERGY EXCHANGE PROGRAM	SO	\$108	\$3	\$30	\$8	\$13	\$47	\$6	\$2	\$0
	3032790 Total			\$108	\$3	\$30	\$8	\$13	\$47	\$6	\$2	\$0
1010000	3032810	COMPUTER BASED TRAINING (CBT)	CAGE	\$194	\$0	\$0	\$0	\$38	\$130	\$18	\$8	\$0
1010000	3032810	COMPUTER BASED TRAINING (CBT)	SO	\$323	\$8	\$88	\$24	\$38	\$140	\$19	\$7	\$0
	3032810 Total			\$517	\$8	\$88	\$24	\$76	\$270	\$37	\$15	\$0
1010000	3032820	2003 GCO OPEX MACHINE SOFTWARE	SO	\$247	\$6	\$67	\$18	\$29	\$107	\$14	\$6	\$0
	3032820 Total			\$247	\$6	\$67	\$18	\$29	\$107	\$14	\$6	\$0
1010000	3032830	VCPRO - XEROX CUST STMT FRMTR ENHANCE -	SO	\$2,179	\$51	\$595	\$160	\$253	\$943	\$126	\$49	\$1
	3032830 Total			\$2,179	\$51	\$595	\$160	\$253	\$943	\$126	\$49	\$1
1010000	3032840	VERSION CONTROL SYSTEM	SO	\$150	\$3	\$41	\$11	\$17	\$65	\$9	\$3	\$0
	3032840 Total			\$150	\$3	\$41	\$11	\$17	\$65	\$9	\$3	\$0
1010000	3032860	WEB SOFTWARE	SO	\$3,337	\$78	\$911	\$245	\$387	\$1,445	\$194	\$75	\$2
	3032860 Total			\$3,337	\$78	\$911	\$245	\$387	\$1,445	\$194	\$75	\$2
1010000	3032870	COORDINATED OUTAGE MGMT PLAN & SCH SYS	SO	\$189	\$4	\$52	\$14	\$22	\$82	\$11	\$4	\$0
	3032870 Total			\$189	\$4	\$52	\$14	\$22	\$82	\$11	\$4	\$0
1010000	3032880	LINK RIVER DAM RIGHTS	CAGW	\$345	\$16	\$255	\$74	\$0	\$0	\$0	\$0	\$0
	3032880 Total			\$345	\$16	\$255	\$74	\$0	\$0	\$0	\$0	\$0
1010000	3032900	IDAHO TRANSMISSION CUSTOMER-OWNED ASSETS	CAGE	\$94	\$1	\$24	\$7	\$0	\$94	\$1	\$0	\$0
	3032900 Total			\$94	\$1	\$24	\$7	\$0	\$94	\$1	\$0	\$0
1010000	3032910	WYOMING VHF (VFC) SPECTRUM	WYP	\$224	\$1	\$24	\$7	\$38	\$128	\$18	\$7	\$0
	3032910 Total			\$224	\$1	\$24	\$7	\$38	\$128	\$18	\$7	\$0
1010000	3032920	IDAHO VHF (VFC) SPECTRUM	IDU	\$390	\$0	\$0	\$0	\$193	\$0	\$0	\$0	\$0
	3032920 Total			\$390	\$0	\$0	\$0	\$193	\$0	\$0	\$0	\$0
1010000	3032930	UTAH VHF (VFC) SPECTRUM	UT	\$875	\$0	\$0	\$0	\$0	\$875	\$0	\$0	\$0
	3032930 Total			\$875	\$0	\$0	\$0	\$0	\$875	\$0	\$0	\$0
1010000	3032940	VISIO PRO	SO	\$191	\$4	\$52	\$14	\$22	\$83	\$11	\$4	\$0
	3032940 Total			\$191	\$4	\$52	\$14	\$22	\$83	\$11	\$4	\$0
1010000	3032970	BULK LOAD DATA TOOL	SO	\$399	\$9	\$109	\$29	\$46	\$173	\$23	\$9	\$0
	3032970 Total			\$399	\$9	\$109	\$29	\$46	\$173	\$23	\$9	\$0
1010000	3032980	HAYDEN - VIBRATION SOFTWARE	CAGE	\$1	\$0	\$0	\$0	\$0	\$1	\$0	\$0	\$0
	3032980 Total			\$1	\$0	\$0	\$0	\$0	\$1	\$0	\$0	\$0
1010000	3032990	P8DM - FILENET P8	SO	\$3,276	\$77	\$894	\$240	\$380	\$1,419	\$190	\$74	\$2
	3032990 Total			\$3,276	\$77	\$894	\$240	\$380	\$1,419	\$190	\$74	\$2
1010000	3033010	ORACLE 8i DATABASE	SO	\$638	\$15	\$174	\$47	\$74	\$276	\$37	\$14	\$0
	3033010 Total			\$638	\$15	\$174	\$47	\$74	\$276	\$37	\$14	\$0
1010000	3033020	RCDA REGULATION DISCOVERY TOOL	SO	\$306	\$7	\$84	\$22	\$35	\$132	\$18	\$7	\$0
	3033020 Total			\$306	\$7	\$84	\$22	\$35	\$132	\$18	\$7	\$0
1010000	3033040	AWAIR-AUTOMATED WORKER ACCIDENT/INCIDENT	SO	\$267	\$6	\$73	\$20	\$31	\$115	\$15	\$6	\$0
	3033040 Total			\$267	\$6	\$73	\$20	\$31	\$115	\$15	\$6	\$0
1010000	3033050	PIZPI SCHOOL PI TO RANGER PI INTERFACE	SO	\$290	\$7	\$79	\$21	\$34	\$126	\$17	\$7	\$0
	3033050 Total			\$290	\$7	\$79	\$21	\$34	\$126	\$17	\$7	\$0
1010000	3033090	STEAM PLANT INTANGIBLE ASSETS	CAGE	\$8,099	\$0	\$0	\$0	\$1,603	\$5,425	\$745	\$315	\$11
	3033090 Total			\$8,099	\$0	\$0	\$0	\$1,603	\$5,425	\$745	\$315	\$11
1010000	3033110	CTHASIC&T HEDGE ACT/GACTG STANDARDS INTE	SG	\$125	\$2	\$35	\$10	\$16	\$51	\$7	\$3	\$0
	3033110 Total			\$125	\$2	\$35	\$10	\$16	\$51	\$7	\$3	\$0
1010000	3033120	RANGER EMS/SCADA SYSTEM	SO	\$37,074	\$866	\$10,121	\$2,720	\$4,300	\$16,054	\$2,151	\$838	\$25
	3033120 Total			\$37,074	\$866	\$10,121	\$2,720	\$4,300	\$16,054	\$2,151	\$838	\$25
1010000	3033140	ETAGM - Electronic Tagging Sys-Merchant	SO	\$1,405	\$33	\$384	\$103	\$163	\$609	\$82	\$32	\$1
	3033140 Total			\$1,405	\$33	\$384	\$103	\$163	\$609	\$82	\$32	\$1



Electric Plant in Service with Unclassified Plant (Actuals)
 Average of Monthly Averages Ending - December 2008
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Account	Description	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-JPL	FERC
1010000	3033150	ROUT CITY ROAD FOR HAYDEN HAULAGE	CAGE	\$2,545	\$0	\$0	\$0	\$504	\$1,705	\$234	\$89	\$3
	3033150 Total			\$2,545	\$0	\$0	\$0	\$504	\$1,705	\$234	\$89	\$3
1010000	3033160	ASST - AXIOS SYSTEMS ASSYST	SO	\$388	\$9	\$106	\$28	\$45	\$168	\$23	\$9	\$0
	3033160 Total			\$388	\$9	\$106	\$28	\$45	\$168	\$23	\$9	\$0
1010000	3033170	GTX VERSION 7 SOFTWARE	CN	\$2,574	\$67	\$804	\$183	\$172	\$1,225	\$100	\$23	\$0
	3033170 Total			\$2,574	\$67	\$804	\$183	\$172	\$1,225	\$100	\$23	\$0
1010000	3033180	HPOV - HP Open Software	SO	\$1,713	\$40	\$468	\$126	\$199	\$742	\$99	\$39	\$1
	3033180 Total			\$1,713	\$40	\$468	\$126	\$199	\$742	\$99	\$39	\$1
1010000	3033190	ITRON METER READING SOFTWARE	CN	\$1,348	\$35	\$421	\$96	\$90	\$642	\$53	\$12	\$0
	3033190 Total			\$1,348	\$35	\$421	\$96	\$90	\$642	\$53	\$12	\$0
1010000	3033300	SECID - CUST SECURE WEB LOGIN	CN	\$305	\$8	\$95	\$22	\$20	\$145	\$12	\$3	\$0
	3033300 Total			\$305	\$8	\$95	\$22	\$20	\$145	\$12	\$3	\$0
1010000	3034900	MISC - MISCELLANEOUS	CAEE	\$52	\$0	\$0	\$0	\$11	\$33	\$5	\$2	\$0
	3034900 Total			\$52	\$0	\$0	\$0	\$11	\$33	\$5	\$2	\$0
1010000	3034900	MISC - MISCELLANEOUS	CAGE	\$838	\$0	\$0	\$0	\$168	\$561	\$77	\$33	\$1
	3034900 Total			\$838	\$0	\$0	\$0	\$168	\$561	\$77	\$33	\$1
1010000	3034900	MISC - MISCELLANEOUS	CAGW	\$92	\$4	\$68	\$20	\$0	\$0	\$0	\$0	\$0
	3034900 Total			\$92	\$4	\$68	\$20	\$0	\$0	\$0	\$0	\$0
1010000	3034900	MISC - MISCELLANEOUS	CN	\$90	\$2	\$28	\$6	\$6	\$43	\$3	\$1	\$0
	3034900 Total			\$90	\$2	\$28	\$6	\$6	\$43	\$3	\$1	\$0
1010000	3034900	MISC - MISCELLANEOUS	IDU	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	3034900 Total			\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3034900	MISC - MISCELLANEOUS	JBG	\$18	\$1	\$13	\$4	\$0	\$1	\$0	\$0	\$0
	3034900 Total			\$18	\$1	\$13	\$4	\$0	\$1	\$0	\$0	\$0
1010000	3034900	MISC - MISCELLANEOUS	OR	\$215	\$0	\$215	\$0	\$0	\$0	\$0	\$0	\$0
	3034900 Total			\$215	\$0	\$215	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3034900	MISC - MISCELLANEOUS	SG	\$37	\$1	\$10	\$3	\$5	\$15	\$2	\$1	\$0
	3034900 Total			\$37	\$1	\$10	\$3	\$5	\$15	\$2	\$1	\$0
1010000	3034900	MISC - MISCELLANEOUS	SO	\$29,011	\$678	\$7,920	\$2,128	\$3,365	\$12,563	\$1,683	\$656	\$19
	3034900 Total			\$29,011	\$678	\$7,920	\$2,128	\$3,365	\$12,563	\$1,683	\$656	\$19
1010000	3034900	MISC - MISCELLANEOUS	UT	\$15	\$0	\$0	\$0	\$0	\$15	\$0	\$0	\$0
	3034900 Total			\$15	\$0	\$0	\$0	\$0	\$15	\$0	\$0	\$0
1010000	3034900	MISC - MISCELLANEOUS	WA	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	3034900 Total			\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3034900	MISC - MISCELLANEOUS	WYP	\$53	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	3034900 Total			\$53	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3034900 Total			\$30,428	\$686	\$8,254	\$2,164	\$3,608	\$13,230	\$1,773	\$692	\$21
1010000	3100000	LAND & LAND RIGHTS	CAGE	\$1,306	\$0	\$0	\$0	\$259	\$875	\$120	\$51	\$2
	3100000 Total			\$1,306	\$0	\$0	\$0	\$259	\$875	\$120	\$51	\$2
1010000	3101000	LAND OWNED IN FEE	CAGE	\$9,781	\$0	\$0	\$0	\$1,936	\$6,551	\$900	\$380	\$13
	3101000 Total			\$9,781	\$0	\$0	\$0	\$1,936	\$6,551	\$900	\$380	\$13
1010000	3101000	LAND OWNED IN FEE	CAGW	\$1,356	\$62	\$1,004	\$290	\$0	\$0	\$0	\$0	\$0
	3101000 Total			\$1,356	\$62	\$1,004	\$290	\$0	\$0	\$0	\$0	\$0
1010000	3101000	LAND OWNED IN FEE	JBG	\$710	\$31	\$503	\$145	\$6	\$20	\$3	\$1	\$0
	3101000 Total			\$710	\$31	\$503	\$145	\$6	\$20	\$3	\$1	\$0
1010000	3101000 Total			\$11,846	\$93	\$1,507	\$436	\$1,942	\$6,572	\$903	\$381	\$13
1010000	3102000	LAND RIGHTS	CAGE	\$41,603	\$0	\$0	\$0	\$8,234	\$27,868	\$3,829	\$1,616	\$57
	3102000 Total			\$41,603	\$0	\$0	\$0	\$8,234	\$27,868	\$3,829	\$1,616	\$57
1010000	3102000	LAND RIGHTS	JBG	\$281	\$12	\$199	\$58	\$2	\$8	\$1	\$0	\$0
	3102000 Total			\$281	\$12	\$199	\$58	\$2	\$8	\$1	\$0	\$0
1010000	3103000	WATER RIGHTS	CAGE	\$39,532	\$0	\$0	\$0	\$8,236	\$27,876	\$3,830	\$1,617	\$57
	3103000 Total			\$39,532	\$0	\$0	\$0	\$8,236	\$27,876	\$3,830	\$1,617	\$57
1010000	3103000	WATER RIGHTS	JBG	\$171	\$8	\$121	\$35	\$1	\$5	\$1	\$0	\$0
	3103000 Total			\$171	\$8	\$121	\$35	\$1	\$5	\$1	\$0	\$0
1010000	3103000 Total			\$39,703	\$8	\$121	\$35	\$7,825	\$28,485	\$3,639	\$1,536	\$54
1010000	3108000	FEE LAND - LEASED	CAGE	\$37	\$0	\$0	\$0	\$7	\$25	\$3	\$1	\$0
	3108000 Total			\$37	\$0	\$0	\$0	\$7	\$25	\$3	\$1	\$0
1010000	3110000	STRUCTURES AND IMPROVEMENTS	CAGE	\$605,560	\$0	\$0	\$0	\$119,843	\$405,632	\$55,730	\$23,527	\$827
	3110000 Total			\$605,560	\$0	\$0	\$0	\$119,843	\$405,632	\$55,730	\$23,527	\$827
1010000	3110000	STRUCTURES AND IMPROVEMENTS	CAGW	\$63,056	\$2,884	\$48,680	\$13,492	\$0	\$0	\$0	\$0	\$0
	3110000 Total			\$63,056	\$2,884	\$48,680	\$13,492	\$0	\$0	\$0	\$0	\$0
1010000	3110000	STRUCTURES AND IMPROVEMENTS	JBG	\$134,967	\$5,912	\$95,699	\$27,659	\$1,127	\$3,816	\$524	\$221	\$6
	3110000 Total			\$134,967	\$5,912	\$95,699	\$27,659	\$1,127	\$3,816	\$524	\$221	\$6
1010000	3110000 Total			\$803,583	\$8,796	\$142,379	\$41,151	\$120,970	\$409,448	\$56,255	\$23,749	\$834
1010000	3120000	BOILER PLANT EQUIPMENT	CAGE	\$2,231,424	\$0	\$0	\$0	\$441,609	\$1,494,712	\$205,361	\$86,696	\$3,046
	3120000 Total			\$2,231,424	\$0	\$0	\$0	\$441,609	\$1,494,712	\$205,361	\$86,696	\$3,046
1010000	3120000	BOILER PLANT EQUIPMENT	CAGW	\$116,870	\$5,345	\$86,519	\$25,006	\$0	\$0	\$0	\$0	\$0
	3120000 Total			\$116,870	\$5,345	\$86,519	\$25,006	\$0	\$0	\$0	\$0	\$0
1010000	3120000	BOILER PLANT EQUIPMENT	JBG	\$596,984	\$26,151	\$423,293	\$122,341	\$4,987	\$16,878	\$2,319	\$979	\$34
	3120000 Total			\$596,984	\$26,151	\$423,293	\$122,341	\$4,987	\$16,878	\$2,319	\$979	\$34
1010000	3120000 Total			\$2,945,278	\$31,497	\$509,813	\$147,348	\$446,596	\$1,511,590	\$207,880	\$87,675	\$3,081
1010000	3140000	TURBOGENERATOR UNITS	CAGE	\$575,466	\$0	\$0	\$0	\$113,887	\$385,474	\$52,961	\$22,358	\$786
	3140000 Total			\$575,466	\$0	\$0	\$0	\$113,887	\$385,474	\$52,961	\$22,358	\$786
1010000	3140000	TURBOGENERATOR UNITS	CAGW	\$50,773	\$2,322	\$37,587	\$10,863	\$0	\$0	\$0	\$0	\$0
	3140000 Total			\$50,773	\$2,322	\$37,587	\$10,863	\$0	\$0	\$0	\$0	\$0
1010000	3140000	TURBOGENERATOR UNITS	JBG	\$149,828	\$6,563	\$106,236	\$30,705	\$1,252	\$4,236	\$582	\$246	\$9
	3140000 Total			\$149,828	\$6,563	\$106,236	\$30,705	\$1,252	\$4,236	\$582	\$246	\$9



Electric Plant in Service with Unclassified Plant (Actuals)

Average of Monthly Averages Ending - December 2008

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account	Secondary Account	Description	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC
1010000	3140000	Total		\$776,067	\$9,886	\$143,823	\$41,568	\$115,139	\$389,710	\$53,543	\$22,604	\$794
1010000	3150000	ACCESSORY ELECTRIC EQUIPMENT	CAGE	\$285,494	\$0	\$0	\$0	\$56,500	\$191,237	\$26,274	\$11,092	\$390
1010000	3150000	ACCESSORY ELECTRIC EQUIPMENT	CAGW	\$13,216	\$604	\$9,784	\$2,828	\$0	\$0	\$0	\$0	\$0
1010000	3150000	ACCESSORY ELECTRIC EQUIPMENT	JBG	\$54,336	\$2,380	\$38,527	\$11,135	\$454	\$1,536	\$211	\$89	\$3
1010000	3150000	Total		\$353,046	\$2,985	\$48,311	\$13,963	\$56,954	\$192,773	\$26,485	\$11,181	\$393
1010000	3157000	ACCESSORY ELECTRIC EQUIP-SUPV & ALARM	CAGE	\$13	\$0	\$0	\$0	\$0	\$9	\$1	\$1	\$0
1010000	3157000	ACCESSORY ELECTRIC EQUIP-SUPV & ALARM	JBG	\$60	\$2	\$35	\$10	\$0	\$1	\$0	\$0	\$0
1010000	3157000	Total		\$73	\$2	\$35	\$10	\$0	\$1	\$1	\$1	\$0
1010000	3160000	MISCELLANEOUS POWER PLANT EQUIPMENT	CAGE	\$20,474	\$0	\$0	\$0	\$4,052	\$13,714	\$1,884	\$795	\$28
1010000	3160000	MISCELLANEOUS POWER PLANT EQUIPMENT	CAGW	\$2,184	\$100	\$1,617	\$467	\$0	\$0	\$0	\$0	\$0
1010000	3160000	MISCELLANEOUS POWER PLANT EQUIPMENT	JBG	\$3,304	\$145	\$2,343	\$677	\$28	\$93	\$13	\$5	\$0
1010000	3160000	Total		\$25,962	\$245	\$3,960	\$1,144	\$4,079	\$13,808	\$1,897	\$801	\$28
1010000	3300000	LAND AND LAND RIGHTS	CAGE	\$119	\$0	\$0	\$0	\$24	\$80	\$11	\$5	\$0
1010000	3301000	LAND OWNED IN FEE	CAGE	\$119	\$0	\$0	\$0	\$24	\$80	\$11	\$5	\$0
1010000	3301000	LAND OWNED IN FEE	CAGW	\$5,536	\$0	\$0	\$0	\$1,096	\$3,708	\$509	\$215	\$8
1010000	3301000	Total		\$5,139	\$235	\$3,804	\$1,100	\$0	\$0	\$0	\$0	\$0
1010000	3302000	LAND RIGHTS	CAGE	\$64	\$0	\$0	\$0	\$13	\$43	\$6	\$2	\$0
1010000	3302000	LAND RIGHTS	CAGW	\$8,035	\$368	\$5,949	\$1,719	\$0	\$0	\$0	\$0	\$0
1010000	3302000	Total		\$8,099	\$368	\$5,949	\$1,719	\$13	\$43	\$6	\$2	\$0
1010000	3303000	WATER RIGHTS	CAGE	\$140	\$0	\$0	\$0	\$28	\$94	\$13	\$5	\$0
1010000	3304000	FLOOD RIGHTS	CAGE	\$91	\$0	\$0	\$0	\$28	\$94	\$13	\$5	\$0
1010000	3304000	FLOOD RIGHTS	CAGW	\$260	\$12	\$192	\$56	\$18	\$61	\$8	\$4	\$0
1010000	3304000	Total		\$351	\$12	\$192	\$56	\$18	\$61	\$8	\$4	\$0
1010000	3305000	LAND RIGHTS - FISHWILDLIFE	CAGW	\$310	\$14	\$229	\$66	\$0	\$0	\$0	\$0	\$0
1010000	3310000	STRUCTURES AND IMPROVE	CAGE	\$7,299	\$0	\$0	\$0	\$1,445	\$4,889	\$672	\$284	\$10
1010000	3310000	STRUCTURES AND IMPROVE	CAGW	\$6	\$0	\$4	\$1	\$0	\$0	\$0	\$0	\$0
1010000	3310000	Total		\$7,305	\$0	\$4	\$1	\$1,445	\$4,889	\$672	\$284	\$10
1010000	3311000	STRUCTURES AND IMPROVE-PRODUCTION	CAGE	\$3,137	\$0	\$0	\$0	\$621	\$2,102	\$289	\$122	\$4
1010000	3311000	STRUCTURES AND IMPROVE-PRODUCTION	CAGW	\$39,758	\$1,818	\$29,433	\$9,507	\$0	\$0	\$0	\$0	\$0
1010000	3311000	Total		\$42,895	\$1,818	\$29,433	\$9,507	\$621	\$2,102	\$289	\$122	\$4
1010000	3312000	STRUCTURES AND IMPROVE-FISHWILDLIFE	CAGE	\$364	\$0	\$0	\$0	\$72	\$244	\$33	\$14	\$0
1010000	3312000	STRUCTURES AND IMPROVE-FISHWILDLIFE	CAGW	\$19,687	\$900	\$14,574	\$4,212	\$0	\$0	\$0	\$0	\$0
1010000	3312000	Total		\$20,051	\$900	\$14,574	\$4,212	\$72	\$244	\$33	\$14	\$0
1010000	3313000	STRUCTURES AND IMPROVE-RECREATION	CAGE	\$2,048	\$0	\$0	\$0	\$405	\$1,372	\$188	\$80	\$3
1010000	3313000	STRUCTURES AND IMPROVE-RECREATION	CAGW	\$12,011	\$549	\$8,892	\$2,570	\$0	\$0	\$0	\$0	\$0
1010000	3313000	Total		\$14,059	\$549	\$8,892	\$2,570	\$405	\$1,372	\$188	\$80	\$3
1010000	3316000	STRUCTURES - LEASE IMPROVEMENTS	CAGE	\$91	\$0	\$0	\$0	\$18	\$61	\$8	\$4	\$0
1010000	3316000	STRUCTURES - LEASE IMPROVEMENTS	CAGW	\$83	\$4	\$69	\$20	\$0	\$0	\$0	\$0	\$0
1010000	3316000	Total		\$184	\$4	\$69	\$20	\$18	\$61	\$8	\$4	\$0
1010000	3320000	"RESERVOIRS, DAMS & WATERWAYS"	CAGE	\$24,829	\$0	\$0	\$0	\$4,914	\$16,632	\$2,285	\$965	\$34
1010000	3320000	"RESERVOIRS, DAMS & WATERWAYS"	CAGW	\$246	\$11	\$182	\$53	\$0	\$0	\$0	\$0	\$0
1010000	3320000	Total		\$25,075	\$11	\$182	\$53	\$4,914	\$16,632	\$2,285	\$965	\$34
1010000	3321000	"RESERVOIRS, DAMS, & WTRWYS-PRODUCTION"	CAGE	\$33,014	\$0	\$0	\$0	\$6,534	\$22,114	\$3,038	\$1,283	\$45
1010000	3321000	"RESERVOIRS, DAMS, & WTRWYS-PRODUCTION"	CAGW	\$218,217	\$9,980	\$161,546	\$46,690	\$0	\$0	\$0	\$0	\$0
1010000	3321000	Total		\$251,231	\$9,980	\$161,546	\$46,690	\$6,534	\$22,114	\$3,038	\$1,283	\$45
1010000	3322000	"RESERVOIRS, DAMS, & WTRWYS-FISHWILDLIF	CAGE	\$634	\$0	\$0	\$0	\$125	\$424	\$58	\$25	\$0
1010000	3322000	"RESERVOIRS, DAMS, & WTRWYS-FISHWILDLIF	CAGW	\$7,942	\$363	\$5,879	\$1,699	\$0	\$0	\$0	\$0	\$0



Electric Plant in Service with Unclassified Plant (Actuals)
 Average of Monthly Averages Ending - December 2008
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Account	Description	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-JPL	FERC
1010000	3322000 Total	"RESERVOIRS, DAMS, & WTRWYS-RECREATION"	CAGE	\$8,576	\$363	\$5,879	\$1,699	\$125	\$424	\$58	\$25	\$1
1010000	3323000	"RESERVOIRS, DAMS, & WTRWYS-RECREATION"	CAGE	\$66	\$0	\$0	\$0	\$13	\$44	\$6	\$3	\$0
1010000	3323000 Total	"RESERVOIRS, DAMS, & WTRWYS-RECREATION"	CAGW	\$423	\$19	\$313	\$91	\$0	\$0	\$0	\$0	\$0
1010000	3326000	RESERVOIR, DAMS, WATERWAYS, LEASE HOLDS	CAGE	\$489	\$19	\$313	\$91	\$13	\$44	\$6	\$3	\$0
1010000	3326000 Total	RESERVOIR, DAMS, WATERWAYS, LEASE HOLDS	CAGW	\$529	\$0	\$0	\$0	\$105	\$354	\$49	\$21	\$1
1010000	3330000	"WATER WHEELS, TURB & GENERATORS"	CAGE	\$27,911	\$0	\$0	\$0	\$5,524	\$18,696	\$2,569	\$1,084	\$38
1010000	3330000	"WATER WHEELS, TURB & GENERATORS"	CAGW	\$67,154	\$3,071	\$49,714	\$14,368	\$0	\$0	\$0	\$0	\$0
1010000	3330000 Total	"WATER WHEELS, TURB & GENERATORS"	CAGE	\$95,065	\$3,071	\$49,714	\$14,368	\$5,524	\$18,696	\$2,569	\$1,084	\$38
1010000	3340000	ACCESSORY ELECTRIC EQUIPMENT	CAGE	\$8,658	\$0	\$0	\$0	\$0	\$5,799	\$797	\$336	\$12
1010000	3340000	ACCESSORY ELECTRIC EQUIPMENT	CAGW	\$37,278	\$1,705	\$27,597	\$7,976	\$0	\$0	\$0	\$0	\$0
1010000	3340000 Total	ACCESSORY ELECTRIC EQUIPMENT	CAGE	\$45,936	\$1,705	\$27,597	\$7,976	\$0	\$5,799	\$797	\$336	\$12
1010000	3347000	ACCESSORY ELECT EQUIP - SUPV & ALARM	CAGE	\$46	\$0	\$0	\$0	\$9	\$31	\$4	\$2	\$0
1010000	3347000	ACCESSORY ELECT EQUIP - SUPV & ALARM	CAGW	\$3,575	\$164	\$2,647	\$765	\$0	\$0	\$0	\$0	\$0
1010000	3347000 Total	ACCESSORY ELECT EQUIP - SUPV & ALARM	CAGE	\$3,621	\$164	\$2,647	\$765	\$9	\$31	\$4	\$2	\$0
1010000	3350000	MISC POWER PLANT EQUIP	CAGE	\$208	\$0	\$0	\$0	\$41	\$140	\$19	\$8	\$0
1010000	3351000	MISC POWER PLANT EQUIP - PRODUCTION	CAGW	\$2,180	\$100	\$1,614	\$466	\$0	\$0	\$0	\$0	\$0
1010000	3351000 Total	MISC POWER PLANT EQUIP - PRODUCTION	CAGE	\$2,180	\$100	\$1,614	\$466	\$0	\$0	\$0	\$0	\$0
1010000	3352000	MISC POWER PLANT EQUIP - FISH & WILDLIFE	CAGW	\$49	\$2	\$37	\$11	\$0	\$0	\$0	\$0	\$0
1010000	3353000	MISC POWER PLANT EQUIP - RECREATION	CAGW	\$9	\$0	\$7	\$2	\$0	\$0	\$0	\$0	\$0
1010000	3353000 Total	MISC POWER PLANT EQUIP - RECREATION	CAGE	\$9	\$0	\$7	\$2	\$0	\$0	\$0	\$0	\$0
1010000	3360000	"ROADS, RAILROADS & BRIDGES"	CAGE	\$1,613	\$0	\$0	\$0	\$319	\$1,080	\$148	\$63	\$2
1010000	3360000	"ROADS, RAILROADS & BRIDGES"	CAGW	\$12,521	\$573	\$9,270	\$2,679	\$0	\$0	\$0	\$0	\$0
1010000	3360000 Total	"ROADS, RAILROADS & BRIDGES"	CAGE	\$14,134	\$573	\$9,270	\$2,679	\$319	\$1,080	\$148	\$63	\$2
1010000	3401000	LAND OWNED IN FEE	CAGE	\$3,280	\$0	\$0	\$0	\$649	\$2,197	\$302	\$127	\$4
1010000	3401000	LAND OWNED IN FEE	CAGW	\$842	\$39	\$624	\$180	\$0	\$0	\$0	\$0	\$0
1010000	3401000 Total	LAND OWNED IN FEE	CAGE	\$4,123	\$39	\$624	\$180	\$649	\$2,197	\$302	\$127	\$4
1010000	3403000	WATER RIGHTS - OTHER PRODUCTION	CAGE	\$17,420	\$0	\$0	\$0	\$3,448	\$11,669	\$1,603	\$677	\$24
1010000	3403000 Total	WATER RIGHTS - OTHER PRODUCTION	CAGE	\$17,420	\$0	\$0	\$0	\$3,448	\$11,669	\$1,603	\$677	\$24
1010000	3410000	STRUCTURES & IMPROVEMENTS	CAGE	\$78,957	\$0	\$0	\$0	\$15,626	\$52,889	\$7,267	\$3,068	\$108
1010000	3410000	STRUCTURES & IMPROVEMENTS	CAGW	\$26,385	\$1,207	\$19,533	\$5,645	\$0	\$0	\$0	\$0	\$0
1010000	3410000 Total	STRUCTURES & IMPROVEMENTS	CAGE	\$105,342	\$1,207	\$19,533	\$5,645	\$15,626	\$52,889	\$7,267	\$3,068	\$108
1010000	3416000	STRUCTURES, LEASEHOLD IMPROVEMENTS - OTH	CAGE	\$53	\$0	\$0	\$0	\$11	\$36	\$5	\$2	\$0
1010000	3416000 Total	STRUCTURES, LEASEHOLD IMPROVEMENTS - OTH	CAGE	\$53	\$0	\$0	\$0	\$11	\$36	\$5	\$2	\$0
1010000	3420000	"FUEL HOLDERS, PRODUCERS, ACCES"	CAGE	\$9,108	\$0	\$0	\$0	\$1,802	\$6,101	\$838	\$354	\$12
1010000	3420000	"FUEL HOLDERS, PRODUCERS, ACCES"	CAGW	\$25	\$1	\$19	\$5	\$0	\$0	\$0	\$0	\$0
1010000	3420000 Total	"FUEL HOLDERS, PRODUCERS, ACCES"	CAGE	\$9,133	\$1	\$19	\$5	\$1,802	\$6,101	\$838	\$354	\$12
1010000	3430000	PRIME MOVERS	CAGE	\$448,956	\$0	\$0	\$0	\$86,850	\$300,732	\$41,318	\$17,443	\$613
1010000	3430000	PRIME MOVERS	CAGW	\$642,675	\$29,394	\$475,772	\$137,509	\$0	\$0	\$0	\$0	\$0
1010000	3430000 Total	PRIME MOVERS	CAGE	\$1,091,631	\$29,394	\$475,772	\$137,509	\$86,850	\$300,732	\$41,318	\$17,443	\$613
1010000	3436000	PRIME MOVERS, LEASEHOLD IMPROVEMENTS-OTH	CAGE	\$285	\$0	\$0	\$0	\$56	\$191	\$26	\$11	\$0
1010000	3436000 Total	PRIME MOVERS, LEASEHOLD IMPROVEMENTS-OTH	CAGE	\$285	\$0	\$0	\$0	\$56	\$191	\$26	\$11	\$0
1010000	3440000	GENERATORS	CAGE	\$175,160	\$0	\$0	\$0	\$34,665	\$117,330	\$16,120	\$6,805	\$239
1010000	3440000	GENERATORS	CAGW	\$53,519	\$2,448	\$39,620	\$11,451	\$0	\$0	\$0	\$0	\$0
1010000	3440000 Total	GENERATORS	CAGE	\$228,679	\$2,448	\$39,620	\$11,451	\$34,665	\$117,330	\$16,120	\$6,805	\$239
1010000	3450000	ACCESSORY ELECTRIC EQUIPMENT	CAGE	\$99,475	\$0	\$0	\$0	\$17,708	\$59,935	\$8,235	\$3,476	\$122
1010000	3450000	ACCESSORY ELECTRIC EQUIPMENT	CAGW	\$33,934	\$1,552	\$25,121	\$7,261	\$0	\$0	\$0	\$0	\$0
1010000	3450000 Total	ACCESSORY ELECTRIC EQUIPMENT	CAGE	\$123,409	\$1,552	\$25,121	\$7,261	\$17,708	\$59,935	\$8,235	\$3,476	\$122



Electric Plant in Service with Unclassified Plant (Actuals)
 Average of Monthly Averages Ending - December 2008
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Account	Description	Alloc	Total	Calif	Oregon	Wash	Wy-PP	Utah	Idaho	Wy-UPL	FERC
1010000	3460000	MISCELLANEOUS PWR PLANT EQUIP	CAGE	\$6,049	\$0	\$0	\$0	\$1,197	\$4,052	\$557	\$235	\$8
1010000	3460000	MISCELLANEOUS PWR PLANT EQUIP	CAGW	\$840	\$38	\$622	\$180	\$0	\$0	\$0	\$0	\$0
	3460000 Total			\$6,889	\$38	\$622	\$180	\$1,197	\$4,052	\$557	\$235	\$8
1010000	3500000	LAND AND LAND RIGHTS	CAGE	\$841	\$0	\$0	\$0	\$167	\$564	\$77	\$33	\$1
1010000	3500000	LAND AND LAND RIGHTS	CAGW	\$841	\$0	\$0	\$0	\$167	\$564	\$77	\$33	\$1
1010000	3501000	LAND OWNED IN FEE	CAGE	\$26,881	\$0	\$0	\$0	\$5,320	\$18,006	\$2,474	\$1,044	\$37
1010000	3501000	LAND OWNED IN FEE	CAGW	\$3,763	\$172	\$2,786	\$805	\$0	\$0	\$0	\$0	\$0
1010000	3501000	LAND OWNED IN FEE	SG	\$5	\$0	\$0	\$0	\$1	\$2	\$0	\$0	\$0
	3501000 Total			\$30,649	\$172	\$2,787	\$806	\$5,320	\$18,008	\$2,474	\$1,044	\$37
1010000	3502000	LAND RIGHTS	CAGE	\$34,577	\$0	\$0	\$0	\$6,843	\$23,161	\$3,182	\$1,343	\$47
1010000	3502000	LAND RIGHTS	CAGW	\$23,079	\$1,056	\$17,085	\$4,938	\$0	\$0	\$0	\$0	\$0
1010000	3502000	LAND RIGHTS	JBG	\$1,042	\$46	\$739	\$214	\$9	\$29	\$4	\$2	\$0
1010000	3502000	LAND RIGHTS	SG	\$96	\$2	\$27	\$8	\$12	\$39	\$6	\$2	\$0
	3502000 Total			\$58,794	\$1,103	\$17,851	\$5,159	\$6,864	\$23,230	\$3,192	\$1,347	\$48
1010000	3520000	STRUCTURES & IMPROVEMENTS	CAGE	\$46,756	\$0	\$0	\$0	\$9,253	\$31,319	\$4,303	\$1,817	\$64
1010000	3520000	STRUCTURES & IMPROVEMENTS	CAGW	\$18,725	\$856	\$13,862	\$4,007	\$0	\$0	\$0	\$0	\$0
1010000	3520000	STRUCTURES & IMPROVEMENTS	JBG	\$1,183	\$52	\$838	\$242	\$10	\$33	\$5	\$2	\$0
1010000	3520000	STRUCTURES & IMPROVEMENTS	SG	\$3	\$0	\$1	\$0	\$0	\$1	\$0	\$0	\$0
	3520000 Total			\$66,667	\$908	\$14,702	\$4,249	\$9,263	\$31,364	\$4,308	\$1,819	\$64
1010000	3530000	STATION EQUIPMENT	CAGE	\$23,949	\$0	\$0	\$0	\$123,463	\$417,893	\$57,414	\$24,238	\$852
1010000	3530000	STATION EQUIPMENT	CAGW	\$280,489	\$12,829	\$207,646	\$60,014	\$0	\$0	\$0	\$0	\$0
1010000	3530000	STATION EQUIPMENT	JBG	\$10,445	\$458	\$7,406	\$2,140	\$87	\$295	\$41	\$17	\$1
1010000	3530000	STATION EQUIPMENT	SG	\$61	\$1	\$17	\$5	\$8	\$25	\$4	\$1	\$0
	3530000 Total			\$314,843	\$13,287	\$215,069	\$62,160	\$123,557	\$418,203	\$57,458	\$24,257	\$852
1010000	3534000	STATION EQUIPMENT, STEP-UP TRANSFORMERS	CAGE	\$56,650	\$0	\$0	\$0	\$11,191	\$37,880	\$5,204	\$2,197	\$77
1010000	3534000	STATION EQUIPMENT, STEP-UP TRANSFORMERS	CAGW	\$20,882	\$955	\$15,459	\$4,468	\$0	\$0	\$0	\$0	\$0
1010000	3534000	STATION EQUIPMENT, STEP-UP TRANSFORMERS	JBG	\$10,814	\$465	\$7,526	\$2,175	\$89	\$300	\$41	\$17	\$1
	3534000 Total			\$88,045	\$1,420	\$22,985	\$6,643	\$11,280	\$38,180	\$5,246	\$2,214	\$78
1010000	3537000	STATION EQUIPMENT-SUPERVISORY & ALARM	CAGE	\$10,198	\$0	\$0	\$0	\$2,018	\$6,831	\$939	\$396	\$14
1010000	3537000	STATION EQUIPMENT-SUPERVISORY & ALARM	CAGW	\$5,140	\$235	\$3,805	\$1,100	\$0	\$0	\$0	\$0	\$0
1010000	3537000	STATION EQUIPMENT-SUPERVISORY & ALARM	JBG	\$233	\$10	\$165	\$48	\$2	\$7	\$1	\$0	\$0
1010000	3537000	STATION EQUIPMENT-SUPERVISORY & ALARM	SG	\$40,718	\$714	\$11,477	\$3,278	\$5,081	\$16,675	\$2,364	\$971	\$157
	3537000 Total			\$56,289	\$960	\$15,447	\$4,426	\$7,101	\$23,513	\$3,304	\$1,367	\$170
1010000	3540000	TOWERS AND FIXTURES	CAGE	\$253,699	\$0	\$0	\$0	\$50,208	\$169,939	\$23,348	\$9,857	\$346
1010000	3540000	TOWERS AND FIXTURES	CAGW	\$158,649	\$7,256	\$117,448	\$33,945	\$0	\$0	\$0	\$0	\$0
1010000	3540000	TOWERS AND FIXTURES	JBG	\$14,659	\$642	\$10,394	\$3,004	\$122	\$414	\$57	\$24	\$1
1010000	3540000	TOWERS AND FIXTURES	SG	\$124	\$2	\$35	\$10	\$15	\$51	\$7	\$3	\$0
	3540000 Total			\$427,131	\$7,900	\$127,877	\$36,959	\$50,346	\$170,404	\$23,412	\$9,884	\$348
1010000	3550000	POLES AND FIXTURES	CAGE	\$352,716	\$0	\$0	\$0	\$69,804	\$236,266	\$32,461	\$13,704	\$481
1010000	3550000	POLES AND FIXTURES	CAGW	\$179,279	\$8,200	\$132,720	\$38,359	\$0	\$0	\$0	\$0	\$0
1010000	3550000	POLES AND FIXTURES	JBG	\$182	\$8	\$129	\$37	\$2	\$5	\$1	\$0	\$0
1010000	3550000	POLES AND FIXTURES	SG	\$652	\$11	\$184	\$52	\$81	\$267	\$38	\$16	\$3
	3550000 Total			\$634,827	\$8,219	\$133,033	\$38,449	\$69,887	\$236,538	\$32,499	\$13,720	\$484
1010000	3560000	OVERHEAD CONDUCTORS & DEVICES	CAGE	\$415,059	\$0	\$0	\$0	\$82,142	\$278,026	\$38,198	\$16,126	\$567
1010000	3560000	OVERHEAD CONDUCTORS & DEVICES	CAGW	\$253,952	\$11,615	\$188,001	\$54,337	\$0	\$0	\$0	\$0	\$0
1010000	3560000	OVERHEAD CONDUCTORS & DEVICES	JBG	\$11,614	\$509	\$8,235	\$2,380	\$97	\$328	\$45	\$19	\$1
1010000	3560000	OVERHEAD CONDUCTORS & DEVICES	SG	\$282	\$5	\$80	\$23	\$35	\$116	\$16	\$7	\$0
	3560000 Total			\$680,908	\$12,129	\$196,315	\$56,739	\$82,274	\$278,470	\$38,260	\$16,152	\$568
1010000	3562000	CLEARING AND GRADING	CAGE	\$8,418	\$0	\$0	\$0	\$1,666	\$5,639	\$775	\$327	\$11
1010000	3562000	CLEARING AND GRADING	CAGW	\$13,984	\$640	\$10,353	\$2,982	\$0	\$0	\$0	\$0	\$0



Electric Plant in Service with Unclassified Plant (Actuals)
 Average of Monthly Averages Ending - December 2008
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Account	Description	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC
1010000	3562000	CLEARING AND GRADING	JBG	\$174	\$8	\$123	\$36	\$1	\$5	\$1	\$0	\$0
1010000	3562000	CLEARING AND GRADING	SG	\$113	\$2	\$32	\$9	\$14	\$46	\$7	\$3	\$0
	3562000 Total			\$22,889	\$649	\$10,508	\$3,037	\$1,681	\$5,690	\$782	\$330	\$12
1010000	3570000	UNDERGROUND CONDUIT	CAGE	\$3,088	\$0	\$0	\$0	\$611	\$2,069	\$284	\$120	\$4
1010000	3570000	UNDERGROUND CONDUIT	CAGW	\$153	\$7	\$113	\$33	\$0	\$0	\$0	\$0	\$0
	3570000 Total			\$3,241	\$7	\$113	\$33	\$611	\$2,069	\$284	\$120	\$4
1010000	3580000	UNDERGROUND CONDUCTORS & DEVICES	CAGE	\$7,162	\$0	\$0	\$0	\$1,417	\$4,798	\$659	\$278	\$10
1010000	3580000	UNDERGROUND CONDUCTORS & DEVICES	CAGW	\$271	\$12	\$200	\$58	\$0	\$0	\$0	\$0	\$0
	3580000 Total			\$7,433	\$12	\$200	\$58	\$1,417	\$4,798	\$659	\$278	\$10
1010000	3590000	ROADS AND TRAILS	CAGE	\$4,872	\$0	\$0	\$0	\$964	\$3,264	\$448	\$189	\$7
1010000	3590000	ROADS AND TRAILS	CAGW	\$6,547	\$289	\$4,847	\$1,401	\$0	\$0	\$0	\$0	\$0
1010000	3590000	ROADS AND TRAILS	SG	\$16	\$0	\$4	\$1	\$2	\$7	\$1	\$0	\$0
	3590000 Total			\$11,436	\$300	\$4,851	\$1,402	\$966	\$3,270	\$449	\$190	\$7
1010000	3600000	LAND AND LAND RIGHTS	IDU	\$1	\$0	\$0	\$0	\$0	\$0	\$1	\$0	\$0
1010000	3600000	LAND AND LAND RIGHTS	OR	\$8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3600000	LAND AND LAND RIGHTS	UT	\$168	\$0	\$0	\$0	\$0	\$168	\$0	\$0	\$0
1010000	3600000	LAND AND LAND RIGHTS	WA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3600000	LAND AND LAND RIGHTS	WYP	\$4	\$0	\$0	\$0	\$4	\$0	\$0	\$0	\$0
1010000	3600000	LAND AND LAND RIGHTS	WYU	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$2	\$0
	3600000 Total			\$183	\$0	\$0	\$0	\$4	\$168	\$1	\$2	\$0
1010000	3601000	LAND OWNED IN FEE	CA	\$204	\$204	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3601000	LAND OWNED IN FEE	IDU	\$297	\$0	\$0	\$0	\$0	\$0	\$297	\$0	\$0
1010000	3601000	LAND OWNED IN FEE	OR	\$5,476	\$0	\$5,476	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3601000	LAND OWNED IN FEE	UT	\$22,762	\$0	\$0	\$0	\$0	\$22,762	\$0	\$0	\$0
1010000	3601000	LAND OWNED IN FEE	WA	\$1,258	\$0	\$0	\$1,258	\$0	\$0	\$0	\$0	\$0
1010000	3601000	LAND OWNED IN FEE	WYP	\$522	\$0	\$0	\$0	\$522	\$0	\$0	\$0	\$0
1010000	3601000	LAND OWNED IN FEE	WYU	\$48	\$0	\$0	\$0	\$0	\$0	\$0	\$48	\$0
	3601000 Total			\$30,567	\$204	\$5,476	\$1,258	\$522	\$22,762	\$297	\$48	\$0
1010000	3602000	LAND RIGHTS	CA	\$914	\$914	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3602000	LAND RIGHTS	IDU	\$956	\$0	\$0	\$0	\$0	\$0	\$956	\$0	\$0
1010000	3602000	LAND RIGHTS	OR	\$3,448	\$0	\$3,448	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3602000	LAND RIGHTS	UT	\$6,436	\$0	\$0	\$0	\$0	\$6,436	\$0	\$0	\$0
1010000	3602000	LAND RIGHTS	WA	\$236	\$0	\$0	\$236	\$0	\$0	\$0	\$0	\$0
1010000	3602000	LAND RIGHTS	WYP	\$1,878	\$0	\$0	\$0	\$1,878	\$0	\$0	\$0	\$0
1010000	3602000	LAND RIGHTS	WYU	\$1,334	\$0	\$0	\$0	\$0	\$0	\$0	\$1,334	\$0
	3602000 Total			\$15,201	\$914	\$3,448	\$236	\$1,878	\$6,436	\$956	\$1,334	\$0
1010000	3610000	STRUCTURES & IMPROVEMENTS	CA	\$1,470	\$1,470	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3610000	STRUCTURES & IMPROVEMENTS	IDU	\$838	\$0	\$0	\$0	\$0	\$0	\$838	\$0	\$0
1010000	3610000	STRUCTURES & IMPROVEMENTS	OR	\$14,484	\$0	\$14,484	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3610000	STRUCTURES & IMPROVEMENTS	UT	\$29,345	\$0	\$0	\$0	\$0	\$29,345	\$0	\$0	\$0
1010000	3610000	STRUCTURES & IMPROVEMENTS	WA	\$2,202	\$0	\$0	\$2,202	\$0	\$0	\$0	\$0	\$0
1010000	3610000	STRUCTURES & IMPROVEMENTS	WYP	\$6,534	\$0	\$0	\$0	\$6,534	\$0	\$0	\$0	\$0
1010000	3610000	STRUCTURES & IMPROVEMENTS	WYU	\$172	\$0	\$0	\$0	\$0	\$0	\$0	\$172	\$0
	3610000 Total			\$55,045	\$1,470	\$14,484	\$2,202	\$6,534	\$29,345	\$838	\$172	\$0
1010000	3620000	STATION EQUIPMENT	CA	\$16,346	\$16,346	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3620000	STATION EQUIPMENT	IDU	\$25,984	\$0	\$0	\$0	\$0	\$0	\$25,984	\$0	\$0
1010000	3620000	STATION EQUIPMENT	OR	\$171,639	\$0	\$171,639	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3620000	STATION EQUIPMENT	UT	\$329,135	\$0	\$0	\$0	\$0	\$329,135	\$0	\$0	\$0
1010000	3620000	STATION EQUIPMENT	WA	\$43,577	\$0	\$0	\$43,577	\$0	\$0	\$0	\$0	\$0
1010000	3620000	STATION EQUIPMENT	WYP	\$94,230	\$0	\$0	\$0	\$94,230	\$0	\$0	\$0	\$0



Electric Plant in Service with Unclassified Plant (Actuals)

Average of Monthly Averages Ending - December 2008

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account	Secondary Account	Description	Alloc	Total	Calif	Oregon	Wash	Wv-PPL	Utah	Idaho	Wv-UPL	FERC
1010000	3620000	STATION EQUIPMENT	WYU	\$5,653	\$0	\$0	\$0	\$0	\$0	\$0	\$5,653	\$0
	3620000 Total			\$5,653	\$16,346	\$171,639	\$43,577	\$94,230	\$329,135	\$25,984	\$5,653	\$0
1010000	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	CA	\$218	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	IDU	\$350	\$0	\$0	\$0	\$0	\$0	\$350	\$0	\$0
1010000	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	OR	\$2,994	\$0	\$2,994	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	UT	\$11,708	\$0	\$0	\$0	\$0	\$11,708	\$0	\$0	\$0
1010000	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WA	\$808	\$0	\$0	\$808	\$0	\$0	\$0	\$0	\$0
1010000	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WYP	\$2,648	\$0	\$0	\$0	\$2,648	\$0	\$0	\$0	\$0
1010000	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WYU	\$34	\$0	\$0	\$0	\$0	\$0	\$0	\$34	\$0
	3627000 Total			\$18,760	\$218	\$2,994	\$808	\$2,648	\$11,708	\$350	\$34	\$0
1010000	3630000	STORAGE BATTERY EQUIPMENT	UT	\$1,393	\$0	\$0	\$0	\$0	\$1,393	\$0	\$0	\$0
	3630000 Total			\$1,393	\$0	\$0	\$0	\$0	\$1,393	\$0	\$0	\$0
1010000	3637000	STORAGE BATTERY EQUIPMENT - SUPERVISORY	UT	\$65	\$0	\$0	\$0	\$0	\$65	\$0	\$0	\$0
	3637000 Total			\$65	\$0	\$0	\$0	\$0	\$65	\$0	\$0	\$0
1010000	3640000	"POLES, TOWERS AND FIXTURES"	CA	\$47,480	\$47,480	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3640000	"POLES, TOWERS AND FIXTURES"	IDU	\$56,341	\$0	\$0	\$0	\$0	\$0	\$56,341	\$0	\$0
1010000	3640000	"POLES, TOWERS AND FIXTURES"	OR	\$296,292	\$0	\$296,292	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3640000	"POLES, TOWERS AND FIXTURES"	UT	\$273,586	\$0	\$0	\$0	\$0	\$273,586	\$0	\$0	\$0
1010000	3640000	"POLES, TOWERS AND FIXTURES"	WA	\$83,180	\$0	\$0	\$83,180	\$0	\$0	\$0	\$0	\$0
1010000	3640000	"POLES, TOWERS AND FIXTURES"	WYP	\$78,216	\$0	\$0	\$0	\$78,216	\$0	\$0	\$0	\$0
1010000	3640000	"POLES, TOWERS AND FIXTURES"	WYU	\$16,171	\$0	\$0	\$0	\$0	\$0	\$0	\$16,171	\$0
	3640000 Total			\$851,266	\$47,480	\$296,292	\$83,180	\$78,216	\$273,586	\$56,341	\$16,171	\$0
1010000	3650000	OVERHEAD CONDUCTORS & DEVICES	CA	\$31,686	\$31,686	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3650000	OVERHEAD CONDUCTORS & DEVICES	IDU	\$32,974	\$0	\$0	\$0	\$0	\$0	\$32,974	\$0	\$0
1010000	3650000	OVERHEAD CONDUCTORS & DEVICES	OR	\$216,925	\$0	\$216,925	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3650000	OVERHEAD CONDUCTORS & DEVICES	UT	\$186,436	\$0	\$0	\$0	\$0	\$186,436	\$0	\$0	\$0
1010000	3650000	OVERHEAD CONDUCTORS & DEVICES	WA	\$54,834	\$0	\$0	\$54,834	\$0	\$0	\$0	\$0	\$0
1010000	3650000	OVERHEAD CONDUCTORS & DEVICES	WYP	\$76,602	\$0	\$0	\$0	\$76,602	\$0	\$0	\$0	\$0
1010000	3650000	OVERHEAD CONDUCTORS & DEVICES	WYU	\$10,149	\$0	\$0	\$0	\$0	\$0	\$0	\$10,149	\$0
	3650000 Total			\$609,606	\$31,686	\$216,925	\$54,834	\$76,602	\$186,436	\$32,974	\$10,149	\$0
1010000	3652000	CLEARING AND GRADING	IDU	\$11	\$0	\$0	\$0	\$0	\$0	\$11	\$0	\$0
1010000	3652000	CLEARING AND GRADING	OR	\$2	\$0	\$2	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3652000	CLEARING AND GRADING	UT	\$185	\$0	\$0	\$0	\$0	\$185	\$0	\$0	\$0
1010000	3652000	CLEARING AND GRADING	WYU	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$2	\$0
	3652000 Total			\$200	\$0	\$2	\$0	\$0	\$185	\$0	\$2	\$0
1010000	3660000	UNDERGROUND CONDUIT	CA	\$14,795	\$14,795	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3660000	UNDERGROUND CONDUIT	IDU	\$6,948	\$0	\$0	\$0	\$0	\$0	\$6,948	\$0	\$0
1010000	3660000	UNDERGROUND CONDUIT	OR	\$78,822	\$0	\$78,822	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3660000	UNDERGROUND CONDUIT	UT	\$144,275	\$0	\$0	\$0	\$0	\$144,275	\$0	\$0	\$0
1010000	3660000	UNDERGROUND CONDUIT	WA	\$14,371	\$0	\$0	\$14,371	\$0	\$0	\$0	\$0	\$0
1010000	3660000	UNDERGROUND CONDUIT	WYP	\$10,678	\$0	\$0	\$0	\$10,678	\$0	\$0	\$0	\$0
1010000	3660000	UNDERGROUND CONDUIT	WYU	\$3,517	\$0	\$0	\$0	\$0	\$0	\$0	\$3,517	\$0
	3660000 Total			\$273,407	\$14,795	\$78,822	\$14,371	\$10,678	\$144,275	\$6,948	\$3,517	\$0
1010000	3670000	UNDERGROUND CONDUCTORS & DEVICES	CA	\$16,227	\$16,227	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3670000	UNDERGROUND CONDUCTORS & DEVICES	IDU	\$22,658	\$0	\$0	\$0	\$0	\$0	\$22,658	\$0	\$0
1010000	3670000	UNDERGROUND CONDUCTORS & DEVICES	OR	\$141,989	\$0	\$141,989	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3670000	UNDERGROUND CONDUCTORS & DEVICES	UT	\$417,026	\$0	\$0	\$0	\$0	\$417,026	\$0	\$0	\$0
1010000	3670000	UNDERGROUND CONDUCTORS & DEVICES	WA	\$19,017	\$0	\$0	\$19,017	\$0	\$0	\$0	\$0	\$0
1010000	3670000	UNDERGROUND CONDUCTORS & DEVICES	WYP	\$26,550	\$0	\$0	\$0	\$26,550	\$0	\$0	\$0	\$0
1010000	3670000	UNDERGROUND CONDUCTORS & DEVICES	WYU	\$15,371	\$0	\$0	\$0	\$0	\$0	\$0	\$15,371	\$0



Electric Plant in Service with Unclassified Plant (Actuals)
 Average of Monthly Averages Ending - December 2008
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Account	Description	Alloc	Total	Calif	Oregon	Wash	Wv-PPL	Utah	Idaho	Wv-UPL	FERC
1010000	3670000	Total		\$658,937	\$16,227	\$141,989	\$19,017	\$26,550	\$417,026	\$22,658	\$15,371	\$0
1010000	3680000	LINE TRANSFORMERS	CA	\$43,752	\$43,752	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3680000	LINE TRANSFORMERS	IDU	\$61,915	\$0	\$0	\$0	\$0	\$0	\$61,915	\$0	\$0
1010000	3680000	LINE TRANSFORMERS	OR	\$357,753	\$0	\$357,753	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3680000	LINE TRANSFORMERS	UT	\$357,678	\$0	\$0	\$0	\$0	\$357,678	\$0	\$0	\$0
1010000	3680000	LINE TRANSFORMERS	WA	\$87,154	\$0	\$0	\$87,154	\$0	\$0	\$0	\$0	\$0
1010000	3680000	LINE TRANSFORMERS	WYP	\$67,802	\$0	\$0	\$0	\$67,802	\$0	\$0	\$0	\$0
1010000	3680000	LINE TRANSFORMERS	WYU	\$10,773	\$0	\$0	\$0	\$0	\$0	\$0	\$10,773	\$0
3680000	Total			\$986,828	\$43,752	\$357,753	\$87,154	\$67,802	\$357,678	\$61,915	\$10,773	\$0
1010000	3691000	SERVICES - OVERHEAD	CA	\$7,806	\$7,806	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3691000	SERVICES - OVERHEAD	IDU	\$6,026	\$0	\$0	\$0	\$0	\$0	\$6,026	\$0	\$0
1010000	3691000	SERVICES - OVERHEAD	OR	\$65,658	\$0	\$65,658	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3691000	SERVICES - OVERHEAD	UT	\$63,171	\$0	\$0	\$0	\$0	\$63,171	\$0	\$0	\$0
1010000	3691000	SERVICES - OVERHEAD	WA	\$15,775	\$0	\$0	\$15,775	\$0	\$0	\$0	\$0	\$0
1010000	3691000	SERVICES - OVERHEAD	WYP	\$12,061	\$0	\$0	\$0	\$12,061	\$0	\$0	\$0	\$0
1010000	3691000	SERVICES - OVERHEAD	WYU	\$1,910	\$0	\$0	\$0	\$0	\$0	\$0	\$1,910	\$0
3691000	Total			\$172,408	\$7,806	\$65,658	\$15,775	\$12,061	\$63,171	\$6,026	\$1,910	\$0
1010000	3692000	SERVICES - UNDERGROUND	CA	\$13,354	\$13,354	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3692000	SERVICES - UNDERGROUND	IDU	\$19,636	\$0	\$0	\$0	\$0	\$0	\$19,636	\$0	\$0
1010000	3692000	SERVICES - UNDERGROUND	OR	\$135,353	\$0	\$135,353	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3692000	SERVICES - UNDERGROUND	UT	\$124,742	\$0	\$0	\$0	\$0	\$124,742	\$0	\$0	\$0
1010000	3692000	SERVICES - UNDERGROUND	WA	\$28,025	\$0	\$0	\$28,025	\$0	\$0	\$0	\$0	\$0
1010000	3692000	SERVICES - UNDERGROUND	WYP	\$19,919	\$0	\$0	\$0	\$19,919	\$0	\$0	\$0	\$0
1010000	3692000	SERVICES - UNDERGROUND	WYU	\$5,696	\$0	\$0	\$0	\$0	\$0	\$0	\$5,696	\$0
3692000	Total			\$346,725	\$13,354	\$135,353	\$28,025	\$19,919	\$124,742	\$19,636	\$5,696	\$0
1010000	3700000	METERS	CA	\$3,927	\$3,927	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3700000	METERS	IDU	\$13,735	\$0	\$0	\$0	\$0	\$0	\$13,735	\$0	\$0
1010000	3700000	METERS	OR	\$59,480	\$0	\$59,480	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3700000	METERS	UT	\$77,907	\$0	\$0	\$0	\$0	\$77,907	\$0	\$0	\$0
1010000	3700000	METERS	WA	\$13,756	\$0	\$0	\$13,756	\$0	\$0	\$0	\$0	\$0
1010000	3700000	METERS	WYP	\$12,378	\$0	\$0	\$0	\$12,378	\$0	\$0	\$0	\$0
1010000	3700000	METERS	WYU	\$2,923	\$0	\$0	\$0	\$0	\$0	\$0	\$2,923	\$0
3700000	Total			\$184,108	\$3,927	\$59,480	\$13,756	\$12,378	\$77,907	\$13,735	\$2,923	\$0
1010000	3710000	INSTALL ON CUSTOMERS PREMISES	CA	\$271	\$271	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3710000	INSTALL ON CUSTOMERS PREMISES	IDU	\$164	\$0	\$0	\$0	\$0	\$0	\$164	\$0	\$0
1010000	3710000	INSTALL ON CUSTOMERS PREMISES	OR	\$2,437	\$0	\$2,437	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3710000	INSTALL ON CUSTOMERS PREMISES	UT	\$4,533	\$0	\$0	\$0	\$0	\$4,533	\$0	\$0	\$0
1010000	3710000	INSTALL ON CUSTOMERS PREMISES	WA	\$529	\$0	\$0	\$529	\$0	\$0	\$0	\$0	\$0
1010000	3710000	INSTALL ON CUSTOMERS PREMISES	WYP	\$756	\$0	\$0	\$0	\$756	\$0	\$0	\$0	\$0
1010000	3710000	INSTALL ON CUSTOMERS PREMISES	WYU	\$139	\$0	\$0	\$0	\$0	\$0	\$0	\$139	\$0
3710000	Total			\$8,828	\$271	\$2,437	\$529	\$756	\$4,533	\$164	\$139	\$0
1010000	3720000	LEASED PROP ON CUST PREMISES	IDU	\$1	\$0	\$0	\$0	\$0	\$0	\$1	\$0	\$0
1010000	3720000	LEASED PROP ON CUST PREMISES	UT	\$6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3720000	Total			\$6	\$0	\$0	\$0	\$0	\$0	\$1	\$0	\$0
1010000	3730000	STREET LIGHTING & SIGNAL SYSTEMS	CA	\$660	\$660	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3730000	STREET LIGHTING & SIGNAL SYSTEMS	IDU	\$593	\$0	\$0	\$0	\$0	\$0	\$593	\$0	\$0
1010000	3730000	STREET LIGHTING & SIGNAL SYSTEMS	OR	\$21,116	\$0	\$21,116	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3730000	STREET LIGHTING & SIGNAL SYSTEMS	UT	\$25,713	\$0	\$0	\$0	\$0	\$25,713	\$0	\$0	\$0
1010000	3730000	STREET LIGHTING & SIGNAL SYSTEMS	WA	\$3,702	\$0	\$0	\$3,702	\$0	\$0	\$0	\$0	\$0
1010000	3730000	STREET LIGHTING & SIGNAL SYSTEMS	WYP	\$6,634	\$0	\$0	\$0	\$6,634	\$0	\$0	\$0	\$0
1010000	3730000	STREET LIGHTING & SIGNAL SYSTEMS	WYU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0



Electric Plant in Service with Unclassified Plant (Actuals)
 Average of Monthly Averages Ending - December 2008
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Account	Description	Alloc	Total	Calif	Oregon	Wash	Wy-EPL	Utah	Idaho	Wy-UPL	FERC
1010000	3730000	STREET LIGHTING & SIGNAL SYSTEMS	WYU	\$2,109	\$0	\$0	\$0	\$0	\$0	\$0	\$2,109	\$0
	3730000 Total			\$60,526	\$21,116	\$3,702	\$6,634	\$25,713	\$593	\$93	\$2,109	\$0
1010000	3890000	LAND AND LAND RIGHTS	IDU	\$53	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3890000	LAND AND LAND RIGHTS	OR	\$228	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3890000	LAND AND LAND RIGHTS	UT	\$1,334	\$0	\$0	\$0	\$1,334	\$0	\$0	\$0	\$0
1010000	3890000	LAND AND LAND RIGHTS	WYU	\$434	\$0	\$0	\$0	\$0	\$0	\$0	\$434	\$0
	3890000 Total			\$2,089	\$228	\$0	\$0	\$1,334	\$93	\$0	\$434	\$0
1010000	3891000	LAND OWNED IN FEE	CA	\$218	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3891000	LAND OWNED IN FEE	CAGE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3891000	LAND OWNED IN FEE	CN	\$1,129	\$29	\$352	\$80	\$75	\$537	\$44	\$10	\$0
1010000	3891000	LAND OWNED IN FEE	IDU	\$100	\$0	\$0	\$0	\$0	\$100	\$0	\$0	\$0
1010000	3891000	LAND OWNED IN FEE	OR	\$2,042	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3891000	LAND OWNED IN FEE	SO	\$5,598	\$131	\$1,528	\$411	\$649	\$2,424	\$325	\$127	\$4
1010000	3891000	LAND OWNED IN FEE	UT	\$2,544	\$0	\$0	\$0	\$0	\$2,544	\$0	\$0	\$0
1010000	3891000	LAND OWNED IN FEE	WA	\$1,099	\$0	\$0	\$1,099	\$0	\$0	\$0	\$0	\$0
1010000	3891000	LAND OWNED IN FEE	WYP	\$313	\$0	\$0	\$0	\$313	\$0	\$0	\$0	\$0
1010000	3891000	LAND OWNED IN FEE	WYU	\$72	\$0	\$0	\$0	\$0	\$0	\$0	\$72	\$0
	3891000 Total			\$13,114	\$3,923	\$1,590	\$1,590	\$1,037	\$5,505	\$469	\$209	\$4
1010000	3892000	LAND RIGHTS	CAGE	\$1	\$0	\$0	\$0	\$0	\$1	\$0	\$0	\$0
1010000	3892000	LAND RIGHTS	IDU	\$5	\$0	\$0	\$0	\$0	\$0	\$5	\$0	\$0
1010000	3892000	LAND RIGHTS	UT	\$34	\$0	\$0	\$0	\$0	\$34	\$0	\$0	\$0
1010000	3892000	LAND RIGHTS	WYP	\$52	\$0	\$0	\$0	\$52	\$0	\$0	\$0	\$0
1010000	3892000	LAND RIGHTS	WYU	\$22	\$0	\$0	\$0	\$0	\$22	\$0	\$22	\$0
	3892000 Total			\$115	\$0	\$0	\$0	\$53	\$35	\$5	\$22	\$0
1010000	3900000	STRUCTURES AND IMPROVEMENTS	CA	\$1,474	\$1,474	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3900000	STRUCTURES AND IMPROVEMENTS	CAGE	\$3,661	\$0	\$0	\$0	\$725	\$2,453	\$337	\$142	\$5
1010000	3900000	STRUCTURES AND IMPROVEMENTS	CAGW	\$2,218	\$101	\$1,642	\$475	\$0	\$0	\$0	\$0	\$0
1010000	3900000	STRUCTURES AND IMPROVEMENTS	CN	\$7,889	\$204	\$2,464	\$562	\$527	\$3,756	\$308	\$69	\$0
1010000	3900000	STRUCTURES AND IMPROVEMENTS	IDU	\$9,679	\$0	\$0	\$0	\$0	\$0	\$9,679	\$0	\$0
1010000	3900000	STRUCTURES AND IMPROVEMENTS	JBG	\$19	\$14	\$5	\$0	\$0	\$1	\$0	\$0	\$0
1010000	3900000	STRUCTURES AND IMPROVEMENTS	OR	\$20,028	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3900000	STRUCTURES AND IMPROVEMENTS	SG	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3900000	STRUCTURES AND IMPROVEMENTS	SO	\$1,750	\$1,750	\$20,452	\$5,496	\$8,690	\$32,442	\$4,347	\$1,693	\$50
1010000	3900000	STRUCTURES AND IMPROVEMENTS	UT	\$35,787	\$0	\$0	\$0	\$0	\$35,787	\$0	\$0	\$0
1010000	3900000	STRUCTURES AND IMPROVEMENTS	WA	\$10,843	\$0	\$0	\$10,843	\$0	\$0	\$0	\$0	\$0
1010000	3900000	STRUCTURES AND IMPROVEMENTS	WYP	\$3,271	\$0	\$0	\$0	\$3,271	\$0	\$0	\$0	\$0
1010000	3900000	STRUCTURES AND IMPROVEMENTS	WYU	\$2,318	\$0	\$0	\$0	\$0	\$0	\$0	\$2,318	\$0
	3900000 Total			\$172,111	\$3,530	\$44,600	\$17,380	\$13,214	\$74,439	\$14,670	\$4,222	\$55
1010000	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	CA	\$950	\$950	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	CN	\$3,273	\$85	\$1,022	\$233	\$219	\$1,558	\$128	\$29	\$0
1010000	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	OR	\$11,441	\$85	\$11,441	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	SO	\$15,764	\$368	\$4,303	\$1,156	\$1,828	\$6,826	\$915	\$356	\$11
1010000	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	UT	\$19	\$0	\$0	\$0	\$0	\$19	\$0	\$0	\$0
1010000	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	WA	\$2,436	\$0	\$0	\$2,436	\$0	\$0	\$0	\$0	\$0
1010000	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	WYP	\$7,935	\$0	\$0	\$7,935	\$0	\$0	\$0	\$0	\$0
1010000	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	WYU	\$39	\$0	\$0	\$0	\$0	\$0	\$0	\$39	\$0
	3901000 Total			\$41,857	\$1,403	\$16,767	\$3,826	\$3,982	\$8,403	\$1,042	\$424	\$11
1010000	3903000	STRUCTURES & IMPROVEMENTS - PANELS	CA	\$103	\$103	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3903000	STRUCTURES & IMPROVEMENTS - PANELS	CAGE	\$31	\$0	\$0	\$0	\$6	\$20	\$3	\$1	\$0
1010000	3903000	STRUCTURES & IMPROVEMENTS - PANELS	CAGW	\$60	\$3	\$44	\$13	\$0	\$0	\$0	\$0	\$0



Electric Plant in Service with Unclassified Plant (Actuals)

Average of Monthly Averages Ending - December 2008

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account	Secondary Account	Description	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC
1010000	3903000	STRUCTURES & IMPROVEMENTS - PANELS	CN	\$835	\$24	\$292	\$67	\$62	\$445	\$36	\$8	\$0
1010000	3903000	STRUCTURES & IMPROVEMENTS - PANELS	IDU	\$26	\$0	\$0	\$0	\$0	\$0	\$26	\$0	\$0
1010000	3903000	STRUCTURES & IMPROVEMENTS - PANELS	JBG	\$2	\$0	\$2	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3903000	STRUCTURES & IMPROVEMENTS - PANELS	OR	\$550	\$0	\$550	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3903000	STRUCTURES & IMPROVEMENTS - PANELS	SO	\$11,943	\$279	\$3,260	\$876	\$1,385	\$5,171	\$693	\$270	\$8
1010000	3903000	STRUCTURES & IMPROVEMENTS - PANELS	UT	\$232	\$0	\$0	\$0	\$0	\$232	\$0	\$0	\$0
1010000	3903000	STRUCTURES & IMPROVEMENTS - PANELS	WA	\$52	\$0	\$0	\$52	\$0	\$0	\$0	\$0	\$0
1010000	3903000	STRUCTURES & IMPROVEMENTS - PANELS	WYP	\$214	\$0	\$0	\$0	\$214	\$0	\$0	\$0	\$0
1010000	3903000	STRUCTURES & IMPROVEMENTS - PANELS	WYU	\$8	\$0	\$0	\$0	\$0	\$0	\$0	\$8	\$0
	3903000 Total			\$14,155	\$409	\$4,147	\$1,008	\$1,668	\$5,869	\$758	\$287	\$8
1010000	3910000	OFFICE FURNITURE	CA	\$144	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3910000	OFFICE FURNITURE	CAEE	\$9	\$0	\$0	\$0	\$2	\$6	\$1	\$0	\$0
1010000	3910000	OFFICE FURNITURE	CAGE	\$2,367	\$0	\$0	\$0	\$468	\$1,586	\$218	\$92	\$3
1010000	3910000	OFFICE FURNITURE	CAGW	\$220	\$10	\$163	\$47	\$0	\$0	\$0	\$0	\$0
1010000	3910000	OFFICE FURNITURE	CN	\$1,971	\$51	\$616	\$140	\$132	\$938	\$77	\$17	\$0
1010000	3910000	OFFICE FURNITURE	IDU	\$160	\$0	\$0	\$0	\$0	\$0	\$160	\$0	\$0
1010000	3910000	OFFICE FURNITURE	JBG	\$546	\$24	\$387	\$112	\$5	\$15	\$2	\$1	\$0
1010000	3910000	OFFICE FURNITURE	OR	\$2,736	\$0	\$2,736	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3910000	OFFICE FURNITURE	SO	\$16,786	\$392	\$4,582	\$1,231	\$1,947	\$7,269	\$974	\$379	\$11
1010000	3910000	OFFICE FURNITURE	UT	\$819	\$0	\$0	\$0	\$0	\$819	\$0	\$0	\$0
1010000	3910000	OFFICE FURNITURE	WA	\$677	\$0	\$0	\$677	\$0	\$0	\$0	\$0	\$0
1010000	3910000	OFFICE FURNITURE	WYP	\$1,022	\$0	\$0	\$0	\$1,022	\$0	\$0	\$0	\$0
1010000	3910000	OFFICE FURNITURE	WYU	\$59	\$0	\$0	\$0	\$0	\$0	\$0	\$59	\$0
	3910000 Total			\$27,517	\$621	\$9,484	\$2,208	\$3,576	\$10,633	\$1,432	\$549	\$15
1010000	3911000	COMPUTER EQUIPMENT - MAINFRAME	SO	\$3,498	\$82	\$955	\$257	\$406	\$1,515	\$203	\$79	\$2
	3911000 Total			\$3,498	\$82	\$955	\$257	\$406	\$1,515	\$203	\$79	\$2
1010000	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CA	\$206	\$206	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CAEE	\$130	\$0	\$0	\$0	\$28	\$82	\$13	\$6	\$1
1010000	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CAGE	\$1,410	\$0	\$0	\$0	\$279	\$944	\$130	\$55	\$2
1010000	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CAGW	\$47	\$2	\$35	\$10	\$0	\$0	\$0	\$0	\$0
1010000	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CN	\$5,338	\$138	\$1,667	\$380	\$357	\$2,541	\$208	\$47	\$0
1010000	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	IDU	\$881	\$0	\$0	\$0	\$0	\$0	\$881	\$0	\$0
1010000	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	JBE	\$5	\$0	\$4	\$1	\$0	\$0	\$0	\$0	\$0
1010000	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	JBG	\$121	\$5	\$86	\$25	\$1	\$3	\$0	\$0	\$0
1010000	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	OR	\$2,663	\$0	\$2,663	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	SO	\$47,425	\$1,108	\$12,946	\$3,479	\$5,501	\$20,536	\$2,751	\$1,072	\$32
1010000	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	UT	\$2,897	\$0	\$0	\$0	\$0	\$2,897	\$0	\$0	\$0
1010000	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WA	\$943	\$0	\$0	\$943	\$0	\$0	\$0	\$0	\$0
1010000	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WYP	\$2,301	\$0	\$0	\$0	\$2,301	\$0	\$0	\$0	\$0
1010000	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WYU	\$160	\$0	\$0	\$0	\$0	\$0	\$0	\$160	\$0
	3912000 Total			\$64,524	\$1,459	\$17,400	\$4,838	\$8,466	\$27,004	\$3,984	\$1,339	\$34
1010000	3913000	OFFICE EQUIPMENT	CA	\$8	\$8	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3913000	OFFICE EQUIPMENT	CAGE	\$688	\$0	\$0	\$0	\$136	\$461	\$63	\$27	\$1
1010000	3913000	OFFICE EQUIPMENT	CAGW	\$24	\$1	\$18	\$5	\$0	\$0	\$0	\$0	\$0
1010000	3913000	OFFICE EQUIPMENT	CN	\$52	\$1	\$16	\$4	\$3	\$25	\$2	\$0	\$0
1010000	3913000	OFFICE EQUIPMENT	OR	\$34	\$0	\$34	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3913000	OFFICE EQUIPMENT	SO	\$164	\$4	\$45	\$12	\$19	\$71	\$9	\$4	\$0
1010000	3913000	OFFICE EQUIPMENT	UT	\$59	\$0	\$0	\$0	\$0	\$59	\$0	\$0	\$0
1010000	3913000	OFFICE EQUIPMENT	WA	\$10	\$0	\$0	\$10	\$0	\$0	\$0	\$0	\$0
1010000	3913000	OFFICE EQUIPMENT	WYP	\$18	\$0	\$0	\$0	\$18	\$0	\$0	\$0	\$0



Electric Plant in Service with Unclassified Plant (Actuals)
 Average of Monthly Averages Ending - December 2008
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Account	Description	Alloc.	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC
1010000	3913000	OFFICE EQUIPMENT	WYU	\$7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	3913000 Total			\$1,063	\$14	\$112	\$31	\$177	\$615	\$75	\$38	\$1
1010000	3920100	1/4 TON MINI-PICKUPS AND VANS	CA	\$82	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3920100	1/4 TON MINI-PICKUPS AND VANS	CAGE	\$502	\$0	\$0	\$0	\$99	\$337	\$46	\$20	\$1
1010000	3920100	1/4 TON MINI-PICKUPS AND VANS	CAGW	\$54	\$2	\$40	\$11	\$0	\$0	\$0	\$0	\$0
1010000	3920100	1/4 TON MINI-PICKUPS AND VANS	IDU	\$423	\$0	\$0	\$0	\$0	\$0	\$423	\$0	\$0
1010000	3920100	1/4 TON MINI-PICKUPS AND VANS	JBG	\$90	\$4	\$63	\$18	\$1	\$3	\$0	\$0	\$0
1010000	3920100	1/4 TON MINI-PICKUPS AND VANS	OR	\$1,917	\$0	\$1,917	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3920100	1/4 TON MINI-PICKUPS AND VANS	SG	\$16	\$0	\$5	\$1	\$2	\$7	\$1	\$0	\$0
1010000	3920100	1/4 TON MINI-PICKUPS AND VANS	SO	\$1,202	\$28	\$328	\$88	\$139	\$521	\$70	\$27	\$1
1010000	3920100	1/4 TON MINI-PICKUPS AND VANS	UT	\$2,706	\$0	\$0	\$0	\$0	\$2,706	\$0	\$0	\$0
1010000	3920100	1/4 TON MINI-PICKUPS AND VANS	WA	\$401	\$0	\$0	\$401	\$0	\$0	\$0	\$0	\$0
1010000	3920100	1/4 TON MINI-PICKUPS AND VANS	WYP	\$479	\$0	\$0	\$0	\$479	\$0	\$0	\$0	\$0
1010000	3920100	1/4 TON MINI-PICKUPS AND VANS	WYU	\$22	\$0	\$0	\$0	\$0	\$0	\$0	\$22	\$0
	3920100 Total			\$7,893	\$116	\$2,353	\$520	\$721	\$3,572	\$540	\$69	\$2
1010000	3920200	MID AND FULL SIZE AUTOMOBILES	CAGE	\$69	\$0	\$0	\$0	\$14	\$46	\$6	\$3	\$0
1010000	3920200	MID AND FULL SIZE AUTOMOBILES	IDU	\$44	\$0	\$0	\$0	\$0	\$0	\$44	\$0	\$0
1010000	3920200	MID AND FULL SIZE AUTOMOBILES	JBG	\$11	\$1	\$8	\$2	\$0	\$0	\$0	\$0	\$0
1010000	3920200	MID AND FULL SIZE AUTOMOBILES	OR	\$505	\$0	\$505	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3920200	MID AND FULL SIZE AUTOMOBILES	SO	\$435	\$10	\$119	\$32	\$50	\$188	\$25	\$10	\$0
1010000	3920200	MID AND FULL SIZE AUTOMOBILES	UT	\$537	\$0	\$0	\$0	\$0	\$537	\$0	\$0	\$0
1010000	3920200	MID AND FULL SIZE AUTOMOBILES	WA	\$73	\$0	\$0	\$73	\$0	\$0	\$0	\$0	\$0
1010000	3920200	MID AND FULL SIZE AUTOMOBILES	WYP	\$121	\$0	\$0	\$0	\$121	\$0	\$0	\$0	\$0
	3920200 Total			\$1,796	\$11	\$632	\$108	\$186	\$772	\$76	\$13	\$0
1010000	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	CA	\$450	\$450	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	CAEE	\$481	\$0	\$0	\$0	\$104	\$306	\$48	\$21	\$3
1010000	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	CAGE	\$4,720	\$0	\$0	\$0	\$934	\$3,162	\$434	\$183	\$6
1010000	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	CAGW	\$1,401	\$64	\$1,037	\$300	\$0	\$0	\$0	\$0	\$0
1010000	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	IDU	\$1,189	\$0	\$0	\$0	\$0	\$0	\$1,189	\$0	\$0
1010000	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	JBG	\$628	\$27	\$445	\$129	\$5	\$18	\$2	\$1	\$0
1010000	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	OR	\$5,666	\$0	\$5,666	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	SO	\$1,123	\$26	\$307	\$82	\$130	\$486	\$65	\$25	\$1
1010000	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	UT	\$9,366	\$0	\$0	\$0	\$0	\$9,366	\$0	\$0	\$0
1010000	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	WA	\$1,019	\$0	\$0	\$1,019	\$0	\$0	\$0	\$0	\$0
1010000	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	WYP	\$1,797	\$0	\$0	\$0	\$1,797	\$0	\$0	\$0	\$0
1010000	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	WYU	\$444	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	3920400 Total			\$28,284	\$567	\$7,455	\$1,530	\$2,971	\$13,338	\$1,739	\$674	\$10
1010000	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	CA	\$749	\$749	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	CAEE	\$196	\$0	\$0	\$0	\$42	\$125	\$20	\$8	\$1
1010000	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	CAGE	\$2,921	\$0	\$0	\$0	\$578	\$1,956	\$269	\$113	\$4
1010000	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	CAGW	\$1,152	\$53	\$653	\$247	\$0	\$0	\$0	\$0	\$0
1010000	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	IDU	\$2,390	\$0	\$0	\$0	\$0	\$0	\$2,390	\$0	\$0
1010000	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	JBG	\$163	\$7	\$116	\$33	\$1	\$5	\$1	\$0	\$0
1010000	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	OR	\$8,641	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	SO	\$899	\$21	\$246	\$66	\$104	\$389	\$52	\$20	\$1
1010000	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	UT	\$14,206	\$0	\$0	\$0	\$0	\$14,206	\$0	\$0	\$0
1010000	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	WA	\$2,450	\$0	\$0	\$2,450	\$0	\$0	\$0	\$0	\$0
1010000	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	WYP	\$2,665	\$0	\$0	\$0	\$2,665	\$0	\$0	\$0	\$0
1010000	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	WYU	\$655	\$0	\$0	\$0	\$0	\$0	\$0	\$655	\$0
	3920500 Total			\$37,088	\$830	\$9,856	\$2,796	\$3,391	\$16,881	\$2,731	\$798	\$6



Electric Plant in Service with Unclassified Plant (Actuals)
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 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Account	Description	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC
1010000	3920600	DUMP TRUCKS		\$4	\$0	\$0	\$0	\$1	\$2	\$0	\$0	\$0
1010000	3920600	DUMP TRUCKS	CAGE	\$1,880	\$0	\$0	\$0	\$372	\$1,260	\$173	\$0	\$3
1010000	3920600	DUMP TRUCKS	CAGW	\$285	\$13	\$211	\$61	\$0	\$0	\$0	\$0	\$0
1010000	3920600	DUMP TRUCKS	JBG	\$402	\$18	\$285	\$82	\$3	\$11	\$2	\$1	\$0
1010000	3920600	DUMP TRUCKS	OR	\$76	\$0	\$76	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3920600	DUMP TRUCKS	UT	\$146	\$0	\$0	\$0	\$0	\$146	\$0	\$0	\$0
	3920600 Total			\$2,794	\$31	\$573	\$144	\$376	\$1,420	\$175	\$74	\$3
1010000	3920900	TRAILERS	CA	\$286	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3920900	TRAILERS	CAEE	\$51	\$0	\$0	\$0	\$11	\$32	\$5	\$2	\$0
1010000	3920900	TRAILERS	CAGE	\$1,840	\$0	\$0	\$0	\$364	\$1,233	\$168	\$71	\$3
1010000	3920900	TRAILERS	CAGW	\$214	\$10	\$159	\$46	\$0	\$0	\$0	\$0	\$0
1010000	3920900	TRAILERS	IDU	\$814	\$0	\$0	\$0	\$0	\$0	\$814	\$0	\$0
1010000	3920900	TRAILERS	JBG	\$84	\$4	\$60	\$17	\$1	\$2	\$0	\$0	\$0
1010000	3920900	TRAILERS	OR	\$2,644	\$0	\$2,644	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3920900	TRAILERS	SO	\$549	\$13	\$150	\$40	\$64	\$238	\$32	\$12	\$0
1010000	3920900	TRAILERS	UT	\$4,136	\$0	\$0	\$0	\$0	\$4,136	\$0	\$0	\$0
1010000	3920900	TRAILERS	WA	\$576	\$0	\$0	\$576	\$0	\$0	\$0	\$0	\$0
1010000	3920900	TRAILERS	WYP	\$1,634	\$0	\$0	\$0	\$1,634	\$0	\$0	\$0	\$0
1010000	3920900	TRAILERS	WYU	\$305	\$0	\$0	\$0	\$0	\$0	\$0	\$305	\$0
	3920900 Total			\$13,134	\$313	\$3,012	\$660	\$2,073	\$5,641	\$1,021	\$391	\$3
1010000	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED) ATV	CA	\$25	\$25	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED) ATV	CAGE	\$210	\$0	\$0	\$0	\$42	\$140	\$19	\$8	\$0
1010000	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED) ATV	CAGW	\$23	\$1	\$17	\$5	\$0	\$0	\$0	\$0	\$0
1010000	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED) ATV	IDU	\$30	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED) ATV	OR	\$148	\$0	\$148	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED) ATV	SO	\$16	\$0	\$4	\$1	\$2	\$7	\$1	\$0	\$0
1010000	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED) ATV	UT	\$161	\$0	\$0	\$0	\$0	\$161	\$0	\$0	\$0
1010000	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED) ATV	WA	\$21	\$0	\$0	\$21	\$0	\$0	\$0	\$0	\$0
1010000	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED) ATV	WYP	\$96	\$0	\$0	\$0	\$96	\$0	\$0	\$0	\$0
1010000	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED) ATV	WYU	\$16	\$0	\$0	\$0	\$0	\$0	\$0	\$16	\$0
	3921400 Total			\$746	\$26	\$169	\$27	\$140	\$309	\$50	\$24	\$0
1010000	3921900	OVER-THE-ROAD SEMI-TRACTORS	CAGE	\$273	\$0	\$0	\$0	\$54	\$183	\$25	\$11	\$0
1010000	3921900	OVER-THE-ROAD SEMI-TRACTORS	JBG	\$101	\$4	\$71	\$21	\$1	\$3	\$0	\$0	\$0
1010000	3921900	OVER-THE-ROAD SEMI-TRACTORS	OR	\$204	\$0	\$204	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3921900	OVER-THE-ROAD SEMI-TRACTORS	SO	\$369	\$9	\$101	\$27	\$43	\$160	\$21	\$8	\$0
1010000	3921900	OVER-THE-ROAD SEMI-TRACTORS	UT	\$869	\$0	\$0	\$0	\$0	\$869	\$0	\$0	\$0
1010000	3921900	OVER-THE-ROAD SEMI-TRACTORS	WA	\$170	\$0	\$0	\$170	\$0	\$0	\$0	\$0	\$0
1010000	3921900	OVER-THE-ROAD SEMI-TRACTORS	WYP	\$86	\$0	\$0	\$0	\$86	\$0	\$0	\$0	\$0
	3921900 Total			\$2,071	\$13	\$376	\$218	\$184	\$1,214	\$47	\$19	\$1
1010000	3923000	TRANSPORTATION EQUIPMENT	SO	\$3,643	\$65	\$995	\$267	\$423	\$1,578	\$211	\$92	\$2
	3923000 Total			\$3,643	\$65	\$995	\$267	\$423	\$1,578	\$211	\$92	\$2
1010000	3930000	STORES EQUIPMENT	CA	\$161	\$161	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3930000	STORES EQUIPMENT	CAGE	\$3,614	\$0	\$0	\$0	\$715	\$2,421	\$333	\$140	\$5
1010000	3930000	STORES EQUIPMENT	CAGW	\$137	\$6	\$101	\$29	\$0	\$0	\$0	\$0	\$0
1010000	3930000	STORES EQUIPMENT	IDU	\$805	\$0	\$0	\$0	\$0	\$0	\$605	\$0	\$0
1010000	3930000	STORES EQUIPMENT	JBG	\$545	\$24	\$386	\$112	\$5	\$15	\$0	\$1	\$0
1010000	3930000	STORES EQUIPMENT	OR	\$2,534	\$0	\$2,534	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3930000	STORES EQUIPMENT	SO	\$490	\$11	\$134	\$36	\$57	\$212	\$28	\$11	\$0
1010000	3930000	STORES EQUIPMENT	UT	\$3,805	\$0	\$0	\$0	\$0	\$3,805	\$0	\$0	\$0
1010000	3930000	STORES EQUIPMENT	WA	\$525	\$0	\$0	\$525	\$0	\$0	\$0	\$0	\$0



Electric Plant in Service with Unclassified Plant (Actuals)
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 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Account	Description	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC
1010000	3930000	STORES EQUIPMENT	WYP	\$1,092	\$0	\$0	\$0	\$1,092	\$0	\$0	\$0	\$0
1010000	3930000	STORES EQUIPMENT	WYU	\$254	\$0	\$0	\$0	\$0	\$0	\$0	\$254	\$0
	3930000 Total			\$13,763	\$203	\$3,156	\$702	\$1,869	\$6,453	\$968	\$406	\$5
1010000	3940000	"TLS, SHOP, GAR EQUIPMENT"	CA	\$696	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3940000	"TLS, SHOP, GAR EQUIPMENT"	CAEE	\$7	\$0	\$0	\$0	\$2	\$5	\$1	\$0	\$0
1010000	3940000	"TLS, SHOP, GAR EQUIPMENT"	CAGE	\$22,131	\$0	\$0	\$0	\$4,380	\$14,824	\$2,037	\$860	\$30
1010000	3940000	"TLS, SHOP, GAR EQUIPMENT"	CAGW	\$2,146	\$98	\$1,588	\$459	\$0	\$0	\$0	\$0	\$0
1010000	3940000	"TLS, SHOP, GAR EQUIPMENT"	IDU	\$1,592	\$0	\$0	\$0	\$0	\$0	\$1,592	\$0	\$0
1010000	3940000	"TLS, SHOP, GAR EQUIPMENT"	JBG	\$3,622	\$159	\$2,568	\$742	\$30	\$102	\$14	\$6	\$0
1010000	3940000	"TLS, SHOP, GAR EQUIPMENT"	OR	\$9,954	\$0	\$9,954	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3940000	"TLS, SHOP, GAR EQUIPMENT"	SO	\$4,153	\$97	\$1,134	\$305	\$482	\$1,799	\$241	\$94	\$3
1010000	3940000	"TLS, SHOP, GAR EQUIPMENT"	UT	\$12,373	\$0	\$0	\$0	\$0	\$12,373	\$0	\$0	\$0
1010000	3940000	"TLS, SHOP, GAR EQUIPMENT"	WA	\$2,508	\$0	\$0	\$2,508	\$0	\$0	\$0	\$0	\$0
1010000	3940000	"TLS, SHOP, GAR EQUIPMENT"	WYP	\$3,687	\$0	\$0	\$0	\$3,687	\$0	\$0	\$0	\$0
1010000	3940000	"TLS, SHOP, GAR EQUIPMENT"	WYU	\$737	\$0	\$0	\$0	\$0	\$0	\$0	\$737	\$0
	3940000 Total			\$63,607	\$1,050	\$15,245	\$4,015	\$8,580	\$29,103	\$3,885	\$1,697	\$33
1010000	3950000	LABORATORY EQUIPMENT	CA	\$402	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3950000	LABORATORY EQUIPMENT	CAEE	\$42	\$0	\$0	\$0	\$9	\$27	\$4	\$2	\$0
1010000	3950000	LABORATORY EQUIPMENT	CAGE	\$5,461	\$0	\$0	\$0	\$1,081	\$3,658	\$503	\$212	\$7
1010000	3950000	LABORATORY EQUIPMENT	CAGW	\$1,221	\$56	\$904	\$281	\$0	\$0	\$0	\$0	\$0
1010000	3950000	LABORATORY EQUIPMENT	IDU	\$1,355	\$0	\$0	\$0	\$0	\$0	\$1,355	\$0	\$0
1010000	3950000	LABORATORY EQUIPMENT	JBG	\$420	\$18	\$288	\$86	\$4	\$12	\$2	\$1	\$0
1010000	3950000	LABORATORY EQUIPMENT	OR	\$10,970	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3950000	LABORATORY EQUIPMENT	SO	\$5,539	\$129	\$1,512	\$406	\$643	\$2,399	\$321	\$125	\$4
1010000	3950000	LABORATORY EQUIPMENT	UT	\$8,244	\$0	\$0	\$0	\$0	\$8,244	\$0	\$0	\$0
1010000	3950000	LABORATORY EQUIPMENT	WA	\$2,124	\$0	\$0	\$2,124	\$0	\$0	\$0	\$0	\$0
1010000	3950000	LABORATORY EQUIPMENT	WYP	\$3,723	\$0	\$0	\$0	\$3,723	\$0	\$0	\$0	\$0
1010000	3950000	LABORATORY EQUIPMENT	WYU	\$830	\$0	\$0	\$0	\$0	\$0	\$0	\$830	\$0
	3950000 Total			\$40,332	\$606	\$13,684	\$2,878	\$5,459	\$14,340	\$2,185	\$1,170	\$11
1010000	3960300	"AERIAL LIFT PB TRUCKS, 10000#-16000# GV	CA	\$999	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3960300	"AERIAL LIFT PB TRUCKS, 10000#-16000# GV	CAGE	\$288	\$0	\$0	\$0	\$57	\$193	\$27	\$11	\$0
1010000	3960300	"AERIAL LIFT PB TRUCKS, 10000#-16000# GV	CAGW	\$155	\$7	\$115	\$33	\$0	\$0	\$0	\$0	\$0
1010000	3960300	"AERIAL LIFT PB TRUCKS, 10000#-16000# GV	IDU	\$1,443	\$0	\$0	\$0	\$0	\$0	\$1,443	\$0	\$0
1010000	3960300	"AERIAL LIFT PB TRUCKS, 10000#-16000# GV	OR	\$5,375	\$0	\$5,375	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3960300	"AERIAL LIFT PB TRUCKS, 10000#-16000# GV	SO	\$63	\$1	\$17	\$5	\$7	\$27	\$4	\$1	\$0
1010000	3960300	"AERIAL LIFT PB TRUCKS, 10000#-16000# GV	UT	\$3,549	\$0	\$0	\$0	\$0	\$3,549	\$0	\$0	\$0
1010000	3960300	"AERIAL LIFT PB TRUCKS, 10000#-16000# GV	WA	\$1,471	\$0	\$0	\$1,471	\$0	\$0	\$0	\$0	\$0
1010000	3960300	"AERIAL LIFT PB TRUCKS, 10000#-16000# GV	WYP	\$1,933	\$0	\$0	\$0	\$1,933	\$0	\$0	\$0	\$0
1010000	3960300	"AERIAL LIFT PB TRUCKS, 10000#-16000# GV	WYU	\$463	\$0	\$0	\$0	\$0	\$0	\$0	\$463	\$0
	3960300 Total			\$15,740	\$1,008	\$5,507	\$1,509	\$1,997	\$3,770	\$1,474	\$475	\$0
1010000	3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	CA	\$173	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	CAGE	\$5	\$0	\$0	\$0	\$1	\$3	\$0	\$0	\$0
1010000	3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	IDU	\$171	\$0	\$0	\$0	\$0	\$0	\$171	\$0	\$0
1010000	3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	OR	\$978	\$0	\$978	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	SO	\$79	\$2	\$22	\$6	\$9	\$34	\$5	\$2	\$0
1010000	3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	UT	\$2,186	\$0	\$0	\$0	\$0	\$2,186	\$0	\$0	\$0
1010000	3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	WA	\$205	\$0	\$0	\$0	\$205	\$0	\$0	\$0	\$0
1010000	3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	WYP	\$210	\$0	\$0	\$0	\$0	\$0	\$0	\$210	\$0
1010000	3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	WYU	\$4,007	\$175	\$1,000	\$6	\$215	\$2,223	\$176	\$212	\$0
	3960700 Total			\$11,168	\$1,168	\$1,000	\$6	\$215	\$2,223	\$176	\$212	\$0
1010000	3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	CA	\$1,168	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0



Electric Plant in Service with Unclassified Plant (Actuals)

Average of Monthly Averages Ending - December 2008

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account	Secondary Account	Description	Alloc	Total	Calif	Oregon	Wash	WV-PPL	Utah	Idaho	Wy-UIPL	FERC
1010000	3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	CAGE	\$997	\$0	\$0	\$0	\$197	\$668	\$92	\$39	\$1
1010000	3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	CAGW	\$67	\$3	\$0	\$14	\$0	\$0	\$0	\$0	\$0
1010000	3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	IDU	\$2,139	\$0	\$0	\$0	\$0	\$0	\$2,139	\$0	\$0
1010000	3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	OR	\$11,018	\$0	\$11,018	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	UT	\$129	\$3	\$35	\$9	\$15	\$56	\$8	\$3	\$0
1010000	3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	WA	\$12,902	\$0	\$0	\$2,521	\$0	\$12,902	\$0	\$0	\$0
1010000	3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	WYP	\$2,521	\$0	\$0	\$0	\$3,952	\$0	\$0	\$0	\$0
1010000	3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	WYU	\$3,952	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	WYU	\$920	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3960800	Total		\$35,814	\$1,174	\$11,103	\$2,545	\$4,165	\$13,626	\$2,238	\$961	\$1
1010000	3961000	CRANES	CAGE	\$2,064	\$0	\$0	\$0	\$409	\$1,363	\$190	\$80	\$3
1010000	3961000	CRANES	CAGW	\$368	\$17	\$273	\$79	\$0	\$0	\$0	\$0	\$0
1010000	3961000	CRANES	JBG	\$516	\$23	\$366	\$106	\$4	\$15	\$2	\$1	\$0
1010000	3961000	CRANES	OR	\$153	\$0	\$153	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3961000	CRANES	SO	\$43	\$1	\$12	\$3	\$5	\$19	\$3	\$1	\$0
1010000	3961000	CRANES	UT	\$29	\$0	\$0	\$0	\$0	\$29	\$0	\$0	\$0
1010000	3961000	Total		\$3,175	\$40	\$804	\$188	\$418	\$1,445	\$194	\$82	\$3
1010000	3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	CAEE	\$35	\$0	\$0	\$0	\$8	\$22	\$3	\$2	\$0
1010000	3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	CAGE	\$16,887	\$0	\$0	\$0	\$3,342	\$11,311	\$1,554	\$656	\$23
1010000	3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	CAGW	\$543	\$25	\$402	\$116	\$0	\$0	\$0	\$0	\$0
1010000	3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	JBG	\$4,628	\$203	\$3,282	\$948	\$39	\$131	\$18	\$8	\$0
1010000	3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	SO	\$935	\$22	\$255	\$69	\$108	\$405	\$54	\$21	\$1
1010000	3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	UT	\$986	\$0	\$0	\$0	\$0	\$996	\$0	\$0	\$0
1010000	3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	WYP	\$70	\$0	\$0	\$0	\$70	\$0	\$0	\$0	\$0
1010000	3961100	Total		\$24,094	\$249	\$3,939	\$1,133	\$3,566	\$12,865	\$1,630	\$686	\$24
1010000	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	CA	\$813	\$813	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	CAGE	\$11	\$0	\$0	\$0	\$2	\$7	\$0	\$0	\$0
1010000	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	CAGW	\$143	\$7	\$106	\$31	\$0	\$0	\$0	\$0	\$0
1010000	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	IDU	\$2,037	\$0	\$0	\$0	\$0	\$0	\$2,037	\$0	\$0
1010000	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	OR	\$8,718	\$0	\$8,718	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	SO	\$321	\$8	\$88	\$24	\$37	\$139	\$19	\$7	\$0
1010000	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	UT	\$11,169	\$0	\$0	\$0	\$0	\$11,169	\$0	\$0	\$0
1010000	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	WA	\$2,013	\$0	\$0	\$2,013	\$0	\$0	\$0	\$0	\$0
1010000	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	WYP	\$3,338	\$0	\$0	\$0	\$3,338	\$0	\$0	\$0	\$0
1010000	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	WYU	\$405	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3961200	Total		\$28,969	\$827	\$8,911	\$2,067	\$3,377	\$11,316	\$2,057	\$413	\$0
1010000	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWER	CA	\$379	\$379	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWER	CAEE	\$39	\$0	\$0	\$0	\$8	\$25	\$4	\$2	\$0
1010000	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWER	CAGE	\$3,062	\$0	\$0	\$0	\$606	\$2,051	\$282	\$119	\$4
1010000	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWER	CAGW	\$981	\$45	\$726	\$210	\$0	\$0	\$0	\$0	\$0
1010000	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWER	IDU	\$1,004	\$0	\$0	\$0	\$0	\$0	\$1,004	\$0	\$0
1010000	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWER	JBG	\$836	\$37	\$592	\$171	\$7	\$24	\$3	\$1	\$0
1010000	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWER	OR	\$1,287	\$0	\$1,287	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWER	SO	\$123	\$3	\$33	\$9	\$14	\$53	\$7	\$3	\$0
1010000	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWER	UT	\$3,399	\$0	\$0	\$0	\$0	\$3,399	\$0	\$0	\$0
1010000	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWER	WA	\$592	\$0	\$0	\$592	\$0	\$0	\$0	\$0	\$0
1010000	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWER	WYP	\$867	\$0	\$0	\$0	\$867	\$0	\$0	\$0	\$0
1010000	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWER	WYU	\$581	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3961300	Total		\$13,148	\$463	\$2,639	\$982	\$1,503	\$5,552	\$1,300	\$706	\$5
1010000	3970000	COMMUNICATION EQUIPMENT	CA	\$2,822	\$2,822	\$0	\$0	\$0	\$0	\$0	\$0	\$0



Electric Plant in Service with Unclassified Plant (Actuals)
 Average of Monthly Averages Ending - December 2008
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Account	Description	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC
1010000	3970000	COMMUNICATION EQUIPMENT	CAEE	\$113	\$0	\$0	\$0	\$24	\$72	\$11	\$5	\$1
1010000	3970000	COMMUNICATION EQUIPMENT	CAGE	\$54,677	\$0	\$0	\$0	\$10,821	\$36,625	\$5,032	\$2,124	\$75
1010000	3970000	COMMUNICATION EQUIPMENT	CAGW	\$24,619	\$1,126	\$18,225	\$5,267	\$0	\$0	\$0	\$0	\$0
1010000	3970000	COMMUNICATION EQUIPMENT	CN	\$4,540	\$117	\$1,418	\$323	\$303	\$2,161	\$177	\$40	\$0
1010000	3970000	COMMUNICATION EQUIPMENT	IDU	\$6,222	\$0	\$0	\$0	\$0	\$0	\$6,222	\$0	\$0
1010000	3970000	COMMUNICATION EQUIPMENT	JBG	\$1,888	\$83	\$1,339	\$387	\$16	\$53	\$7	\$3	\$0
1010000	3970000	COMMUNICATION EQUIPMENT	OR	\$35,971	\$0	\$35,971	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3970000	COMMUNICATION EQUIPMENT	SG	\$121	\$2	\$34	\$10	\$15	\$50	\$7	\$3	\$0
1010000	3970000	COMMUNICATION EQUIPMENT	SO	\$48,233	\$1,127	\$13,167	\$3,538	\$5,595	\$20,886	\$2,798	\$1,090	\$32
1010000	3970000	COMMUNICATION EQUIPMENT	UT	\$28,176	\$0	\$0	\$0	\$0	\$28,176	\$0	\$0	\$0
1010000	3970000	COMMUNICATION EQUIPMENT	WA	\$9,062	\$0	\$0	\$9,062	\$0	\$0	\$0	\$0	\$0
1010000	3970000	COMMUNICATION EQUIPMENT	WYP	\$14,621	\$0	\$0	\$0	\$14,621	\$0	\$0	\$0	\$0
1010000	3970000	COMMUNICATION EQUIPMENT	WYU	\$2,901	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	3970000 Total			\$233,965	\$5,276	\$70,153	\$18,588	\$31,395	\$85,023	\$14,255	\$5,166	\$108
1010000	3972000	MOBILE RADIO EQUIPMENT	CA	\$44	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3972000	MOBILE RADIO EQUIPMENT	CAGE	\$289	\$0	\$0	\$0	\$57	\$194	\$27	\$11	\$0
1010000	3972000	MOBILE RADIO EQUIPMENT	CAGW	\$223	\$10	\$165	\$48	\$0	\$0	\$0	\$0	\$0
1010000	3972000	MOBILE RADIO EQUIPMENT	CN	\$3	\$0	\$1	\$0	\$0	\$1	\$0	\$0	\$0
1010000	3972000	MOBILE RADIO EQUIPMENT	IDU	\$134	\$0	\$0	\$0	\$0	\$0	\$134	\$0	\$0
1010000	3972000	MOBILE RADIO EQUIPMENT	JBG	\$26	\$1	\$19	\$5	\$0	\$1	\$0	\$0	\$0
1010000	3972000	MOBILE RADIO EQUIPMENT	OR	\$1,984	\$0	\$1,984	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3972000	MOBILE RADIO EQUIPMENT	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3972000	MOBILE RADIO EQUIPMENT	SO	\$1,097	\$26	\$299	\$80	\$127	\$475	\$64	\$25	\$1
1010000	3972000	MOBILE RADIO EQUIPMENT	UT	\$1,473	\$0	\$0	\$0	\$0	\$1,473	\$0	\$0	\$0
1010000	3972000	MOBILE RADIO EQUIPMENT	WA	\$365	\$0	\$0	\$365	\$0	\$0	\$0	\$0	\$0
1010000	3972000	MOBILE RADIO EQUIPMENT	WYP	\$400	\$0	\$0	\$0	\$400	\$0	\$0	\$0	\$0
1010000	3972000	MOBILE RADIO EQUIPMENT	WYU	\$35	\$0	\$0	\$0	\$0	\$0	\$0	\$35	\$0
	3972000 Total			\$6,073	\$81	\$2,467	\$498	\$585	\$2,144	\$225	\$71	\$1
1010000	3980000	MISCELLANEOUS EQUIPMENT	CA	\$19	\$19	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3980000	MISCELLANEOUS EQUIPMENT	CAEE	\$3	\$0	\$0	\$0	\$1	\$2	\$0	\$0	\$0
1010000	3980000	MISCELLANEOUS EQUIPMENT	CAGE	\$1,134	\$0	\$0	\$0	\$225	\$760	\$104	\$44	\$2
1010000	3980000	MISCELLANEOUS EQUIPMENT	CAGW	\$260	\$12	\$192	\$56	\$0	\$0	\$0	\$0	\$0
1010000	3980000	MISCELLANEOUS EQUIPMENT	CN	\$197	\$5	\$62	\$14	\$13	\$94	\$8	\$2	\$0
1010000	3980000	MISCELLANEOUS EQUIPMENT	IDU	\$60	\$0	\$0	\$0	\$0	\$0	\$60	\$0	\$0
1010000	3980000	MISCELLANEOUS EQUIPMENT	JBG	\$132	\$6	\$94	\$27	\$1	\$4	\$1	\$0	\$0
1010000	3980000	MISCELLANEOUS EQUIPMENT	OR	\$468	\$0	\$468	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3980000	MISCELLANEOUS EQUIPMENT	SG	\$3,302	\$77	\$901	\$242	\$383	\$1,430	\$192	\$75	\$2
1010000	3980000	MISCELLANEOUS EQUIPMENT	SO	\$344	\$0	\$0	\$0	\$0	\$344	\$0	\$0	\$0
1010000	3980000	MISCELLANEOUS EQUIPMENT	UT	\$89	\$0	\$0	\$89	\$0	\$0	\$0	\$0	\$0
1010000	3980000	MISCELLANEOUS EQUIPMENT	WA	\$153	\$0	\$0	\$0	\$153	\$0	\$0	\$0	\$0
1010000	3980000	MISCELLANEOUS EQUIPMENT	WYP	\$24	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	3980000	MISCELLANEOUS EQUIPMENT	WYU	\$184	\$118	\$1,717	\$428	\$775	\$2,633	\$365	\$145	\$4
	3980000 Total			\$2,635	\$0	\$2,635	\$0	\$569	\$1,675	\$263	\$114	\$14
1010000	3992100	LAND OWNED IN FEE	CAEE	\$2,635	\$0	\$0	\$0	\$569	\$1,675	\$263	\$114	\$14
1010000	3992200	LAND RIGHTS	CAEE	\$52,551	\$0	\$0	\$0	\$11,339	\$33,410	\$5,244	\$2,271	\$287
	3992200 Total			\$52,551	\$0	\$0	\$0	\$11,339	\$33,410	\$5,244	\$2,271	\$287
1010000	3993000	ENGINEERING SUPP-OFF WORK(SECY,MAP,DRAF	CAEE	\$39,946	\$0	\$0	\$0	\$8,619	\$25,396	\$3,986	\$1,726	\$218
1010000	3994100	SURFACE - PLANT EQUIPMENT	CAEE	\$39,946	\$0	\$0	\$0	\$8,619	\$25,396	\$3,986	\$1,726	\$218
	3994100 Total			\$39,946	\$0	\$0	\$0	\$8,619	\$25,396	\$3,986	\$1,726	\$218
1010000	3994100	SURFACE - PLANT EQUIPMENT	CAEE	\$12,016	\$0	\$0	\$0	\$2,593	\$7,639	\$1,199	\$519	\$66
	3994100 Total			\$12,016	\$0	\$0	\$0	\$2,593	\$7,639	\$1,199	\$519	\$66



Electric Plant in Service with Unclassified Plant (Actuals)

Average of Monthly Averages Ending - December 2008

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account	Secondary Account	Description	Alloc	Total	Calif	Oregon	Wash	Wv-PPL	Utah	Idaho	Wv-UPL	FERC
1010000	3994400	SURFACE - ELECTRIC POWER FACILITIES	CAEE	\$3,425	\$0	\$0	\$0	\$739	\$2,177	\$342	\$148	\$19
1010000	3994400 Total		CAEE	\$3,425	\$0	\$0	\$0	\$739	\$2,177	\$342	\$148	\$19
1010000	3994500	UNDERGROUND - COAL MINE EQUIPMENT	CAEE	\$63,188	\$0	\$0	\$0	\$13,634	\$40,172	\$6,306	\$2,731	\$345
1010000	3994500 Total		CAEE	\$63,188	\$0	\$0	\$0	\$13,634	\$40,172	\$6,306	\$2,731	\$345
1010000	3994600	LONGWALL SHIELDS	CAEE	\$17,700	\$0	\$0	\$0	\$3,819	\$11,253	\$1,766	\$765	\$97
1010000	3994600 Total		CAEE	\$17,700	\$0	\$0	\$0	\$3,819	\$11,253	\$1,766	\$765	\$97
1010000	3994700	LONGWALL EQUIPMENT	CAEE	\$10,781	\$0	\$0	\$0	\$2,326	\$6,854	\$1,076	\$466	\$59
1010000	3994700 Total		CAEE	\$10,781	\$0	\$0	\$0	\$2,326	\$6,854	\$1,076	\$466	\$59
1010000	3994800	MAINLINE EXTENSION	CAEE	\$16,769	\$0	\$0	\$0	\$3,618	\$10,681	\$1,673	\$725	\$92
1010000	3994800 Total		CAEE	\$16,769	\$0	\$0	\$0	\$3,618	\$10,681	\$1,673	\$725	\$92
1010000	3994900	SECTION EXTENSION	CAEE	\$4,176	\$0	\$0	\$0	\$901	\$2,655	\$417	\$180	\$23
1010000	3994900 Total		CAEE	\$4,176	\$0	\$0	\$0	\$901	\$2,655	\$417	\$180	\$23
1010000	3995100	VEHICLES	CAEE	\$1,119	\$0	\$0	\$0	\$241	\$711	\$112	\$48	\$6
1010000	3995100 Total		CAEE	\$1,119	\$0	\$0	\$0	\$241	\$711	\$112	\$48	\$6
1010000	3995200	HEAVY CONSTRUCTION EQUIPMENT	CAEE	\$5,034	\$0	\$0	\$0	\$1,086	\$3,201	\$502	\$218	\$27
1010000	3995200 Total		CAEE	\$5,034	\$0	\$0	\$0	\$1,086	\$3,201	\$502	\$218	\$27
1010000	3996000	MISCELLANEOUS GENERAL EQUIPMENT	CAEE	\$2,241	\$0	\$0	\$0	\$484	\$1,425	\$224	\$97	\$12
1010000	3996000 Total		CAEE	\$2,241	\$0	\$0	\$0	\$484	\$1,425	\$224	\$97	\$12
1010000	3996100	COMPUTERS - MAINFRAME	CAEE	\$610	\$0	\$0	\$0	\$132	\$388	\$61	\$26	\$3
1010000	3996100 Total		CAEE	\$610	\$0	\$0	\$0	\$132	\$388	\$61	\$26	\$3
1010000	3997000	MINE DEVELOPMENT AND ROAD EXTENSION	CAEE	\$36,282	\$0	\$0	\$0	\$7,828	\$23,067	\$3,621	\$1,568	\$198
1010000	3997000 Total		CAEE	\$36,282	\$0	\$0	\$0	\$7,828	\$23,067	\$3,621	\$1,568	\$198
1019000	140139	PRODUCTION PLANT-NON-RECONCILED	CAGE	\$ (307)	\$0	\$0	\$0	\$ (61)	\$ (206)	\$ (28)	\$ (12)	\$ (0)
1019000	140139 Total		CAGE	\$ (307)	\$0	\$0	\$0	\$ (61)	\$ (206)	\$ (28)	\$ (12)	\$ (0)
1019000	140149	TRANS PLANT NON-RECONCILED	CAGW	\$135	\$6	\$100	\$29	\$0	\$0	\$0	\$0	\$0
1019000	140149 Total		CAGW	\$135	\$6	\$100	\$29	\$0	\$0	\$0	\$0	\$0
1019000	140149	TRANS PLANT NON-RECONCILED	CAGW	\$ (648)	\$ (30)	\$ (480)	\$ (109)	\$0	\$ (18)	\$ (3)	\$ (1)	\$ (0)
1019000	140149 Total		CAGW	\$ (648)	\$ (30)	\$ (480)	\$ (109)	\$0	\$ (18)	\$ (3)	\$ (1)	\$ (0)
1019000	140169	DISTRIBN- NON-RECONCILED	CA	\$ (12)	\$ (12)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1019000	140169 Total		CA	\$ (12)	\$ (12)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1019000	140169	DISTRIBN- NON-RECONCILED	IDU	\$ (2)	\$0	\$0	\$0	\$0	\$0	\$ (2)	\$0	\$0
1019000	140169 Total		IDU	\$ (2)	\$0	\$0	\$0	\$0	\$0	\$ (2)	\$0	\$0
1019000	140169	DISTRIBN- NON-RECONCILED	OR	\$ (15)	\$0	\$ (15)	\$0	\$0	\$0	\$0	\$0	\$0
1019000	140169 Total		OR	\$ (15)	\$0	\$ (15)	\$0	\$0	\$0	\$0	\$0	\$0
1019000	140169	DISTRIBN- NON-RECONCILED	UT	\$ (13)	\$0	\$0	\$0	\$0	\$ (13)	\$0	\$0	\$0
1019000	140169 Total		UT	\$ (13)	\$0	\$0	\$0	\$0	\$ (13)	\$0	\$0	\$0
1019000	140169	DISTRIBN- NON-RECONCILED	WA	\$ (1)	\$0	\$0	\$ (1)	\$0	\$0	\$0	\$0	\$0
1019000	140169 Total		WA	\$ (1)	\$0	\$0	\$ (1)	\$0	\$0	\$0	\$0	\$0
1019000	140169	DISTRIBN- NON-RECONCILED	WYU	\$ (1)	\$0	\$0	\$0	\$0	\$0	\$0	\$ (1)	\$0
1019000	140169 Total		WYU	\$ (1)	\$0	\$0	\$0	\$0	\$0	\$0	\$ (1)	\$0
1019000	140189	MOTOR VEHICLE PLANT - IN SERVICE-NON-	SO	\$ (308)	\$ (7)	\$ (84)	\$ (23)	\$ (36)	\$ (133)	\$ (18)	\$ (7)	\$ (0)
1019000	140189 Total		SO	\$ (308)	\$ (7)	\$ (84)	\$ (23)	\$ (36)	\$ (133)	\$ (18)	\$ (7)	\$ (0)
1019000	141209	OTHER INTANGIBLE NON-RECONCILED	SO	\$582	\$14	\$159	\$43	\$67	\$252	\$34	\$13	\$0
1019000	141209 Total		SO	\$582	\$14	\$159	\$43	\$67	\$252	\$34	\$13	\$0
1020000	0	ELECTRIC PLANT PURCHASED OR SOLD	CAGW	\$88,353	\$4,041	\$65,407	\$18,904	\$0	\$0	\$0	\$0	\$0
1020000	0 Total		CAGW	\$88,353	\$4,041	\$65,407	\$18,904	\$0	\$0	\$0	\$0	\$0
1061000	0	DISTRIB COMPLETED CONSTRUCTN NOT CLASSIF	CA	\$644	\$644	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1061000	0	DISTRIB COMPLETED CONSTRUCTN NOT CLASSIF	IDU	\$1,336	\$0	\$0	\$1,336	\$0	\$0	\$1,336	\$0	\$0
1061000	0	DISTRIB COMPLETED CONSTRUCTN NOT CLASSIF	OR	\$6,451	\$0	\$6,451	\$0	\$0	\$0	\$0	\$0	\$0
1061000	0	DISTRIB COMPLETED CONSTRUCTN NOT CLASSIF	UT	\$14,662	\$0	\$0	\$14,662	\$0	\$0	\$0	\$0	\$0
1061000	0	DISTRIB COMPLETED CONSTRUCTN NOT CLASSIF	WA	\$1,529	\$0	\$0	\$1,529	\$0	\$0	\$0	\$0	\$0
1061000	0	DISTRIB COMPLETED CONSTRUCTN NOT CLASSIF	WYU	\$2,649	\$0	\$0	\$0	\$0	\$0	\$0	\$2,649	\$0
1062000	0	TRANSM COMPLETED CONSTRUCTN NOT CLASSIF	CAGE	\$4,598	\$0	\$0	\$0	\$910	\$3,080	\$423	\$179	\$6
1062000	0	TRANSM COMPLETED CONSTRUCTN NOT CLASSIF	CAGW	\$6,572	\$301	\$4,866	\$1,406	\$0	\$0	\$0	\$0	\$0
1062000	0	TRANSM COMPLETED CONSTRUCTN NOT CLASSIF	SG	\$74	\$1	\$21	\$6	\$0	\$0	\$0	\$0	\$0
1063000	0	PROD COMPLETED CONSTRUCTN NOT CLASSIF	SG	\$608	\$11	\$171	\$49	\$76	\$249	\$35	\$15	\$2
1064000	0	GENERAL COMPLETED CONSTRUCTN NOT CLASSIF	SO	\$476	\$11	\$130	\$35	\$55	\$206	\$28	\$11	\$0
1064000	0 Total		SO	\$476	\$11	\$130	\$35	\$55	\$206	\$28	\$11	\$0
Grand Total				\$16,989,495	\$396,380	\$4,632,408	\$1,244,873	\$1,968,300	\$7,348,149	\$984,518	\$283,483	\$11,384



Capital Lease (Actuals)

Average of Monthly Averages Ending - December 2008

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account	Secondary Account	Description	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC
1011000	3908000	CAPITAL LEASE COMMON	CAGE	\$12,412	\$0	\$0	\$0	\$2,456	\$8,314	\$1,142	\$482	\$17
1011000	3908000	CAPITAL LEASE COMMON	CAGW	\$1,357	\$62	\$1,004	\$290	\$0	\$0	\$0	\$0	\$0
1011000	3908000	CAPITAL LEASE COMMON	OR	\$5,887	\$0	\$5,887	\$0	\$0	\$0	\$0	\$0	\$0
1011000	3908000	CAPITAL LEASE COMMON	SO	\$12,902	\$301	\$3,522	\$947	\$1,497	\$5,587	\$749	\$292	\$9
1011000	3908000	CAPITAL LEASE COMMON	UT	\$10,826	\$0	\$0	\$0	\$0	\$10,826	\$0	\$0	\$0
1011000	3908000	CAPITAL LEASE COMMON	WYP	\$1,388	\$0	\$0	\$0	\$1,388	\$0	\$0	\$0	\$0
1011000 Total				\$44,771	\$363	\$10,413	\$1,237	\$5,341	\$24,727	\$1,891	\$774	\$26
1110000	3908000	CAPITAL LEASE COMMON	CAGE	\$ (835)	\$0	\$0	\$0	\$ (165)	\$ (559)	\$ (77)	\$ (32)	\$ (1)
1110000	3908000	CAPITAL LEASE COMMON	CAGW	\$ (1)	\$ (0)	\$ (0)	\$ (0)	\$0	\$0	\$0	\$0	\$0
1110000	3908000	CAPITAL LEASE COMMON	OR	\$ (933)	\$0	\$ (933)	\$0	\$0	\$0	\$0	\$0	\$0
1110000	3908000	CAPITAL LEASE COMMON	SO	\$2,396	\$56	\$654	\$176	\$278	\$1,037	\$139	\$54	\$2
1110000	3908000	CAPITAL LEASE COMMON	UT	\$197	\$0	\$0	\$0	\$0	\$197	\$0	\$0	\$0
1110000	3908000	CAPITAL LEASE COMMON	WYP	\$ (378)	\$0	\$0	\$0	\$ (378)	\$0	\$0	\$0	\$0
1110000 Total				\$447	\$56	\$ (279)	\$176	\$ (265)	\$675	\$62	\$22	\$0
Grand Total				\$45,218	\$419	\$10,134	\$1,412	\$5,076	\$25,402	\$1,953	\$796	\$26



Plant Held for Future Use (Actuals)
 Average of Monthly Averages Ending - December 2008
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Account	Description	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC
1050000	3400000	LAND AND LAND RIGHTS	CAGE	\$7,808	\$0	\$0	\$0	\$1,545	\$5,230	\$719	\$303	\$11
1050000	3500000	LAND AND LAND RIGHTS	CAGE	\$156	\$0	\$0	\$0	\$31	\$105	\$14	\$6	\$0
1050000	3501000	LAND OWNED IN FEE	CAGE	\$3,361	\$0	\$0	\$0	\$665	\$2,252	\$309	\$131	\$5
1050000	3501000	LAND OWNED IN FEE	CAGW	\$262	\$12	\$194	\$56	\$0	\$0	\$0	\$0	\$0
1050000	3501000	LAND OWNED IN FEE	UT	\$237	\$0	\$0	\$0	\$0	\$237	\$0	\$0	\$0
1050000	3601000	LAND OWNED IN FEE	OR	\$653	\$0	\$653	\$0	\$0	\$0	\$0	\$0	\$0
1050000	3601000	LAND OWNED IN FEE	UT	\$1,437	\$0	\$0	\$0	\$0	\$1,437	\$0	\$0	\$0
1050000	3992200	LAND RIGHTS	CAEE	\$953	\$0	\$0	\$0	\$206	\$606	\$95	\$41	\$5
1050000 Total				\$14,867	\$12	\$847	\$56	\$2,447	\$9,866	\$1,137	\$481	\$21
Grand Total				\$14,867	\$12	\$847	\$56	\$2,447	\$9,866	\$1,137	\$481	\$21



Deferred Debits (Actuals)
 Average of Monthly Averages Ending - December 2008
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Account	Description	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other
1861000	185016	EMISSION REDUCTION CREDITS PURCHASED	CAEE	\$407	\$0	\$0	\$0	\$88	\$259	\$41	\$18	\$2	\$0
1861000 Total				\$407	\$0	\$0	\$0	\$88	\$259	\$41	\$18	\$2	\$0
1861200	185025	FINANCING COST DEFERRED	SO	\$18	\$0	\$0	\$1	\$2	\$8	\$1	\$0	\$0	\$0
1861200	185026	DEFERRED - S-3 SHELF REGISTRATION COSTS	SO	\$94	\$2	\$26	\$7	\$11	\$41	\$5	\$2	\$0	\$0
1861200	185027	UNAMORTIZED CREDIT AGREEMENT COSTS	OTHER	\$2,151	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,151
1861200	185028	UNAMORTIZED PCRB LOCISBBPA COSTS	OTHER	\$988	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$988
1861200	185029	UNAMORTIZED PCRB MADE CONVERSION COSTS	OTHER	\$454	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$454
1861200	185030	UNAMORTIZED '94 SERIES RESTRUCTURING COS	OTHER	\$82	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$82
1861200 Total				\$3,787	\$3	\$31	\$8	\$13	\$48	\$6	\$3	\$0	\$3,675
1861310	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	189498	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	134200	Deferred Longwall Costs	CAEE	\$1,264	\$0	\$0	\$0	\$273	\$804	\$126	\$55	\$7	\$0
1865000	184401	CMC DEFERRED STRIPPING/INPIT INVENTORY	CAEE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1865000	184403	D J MINE GLENROCK COAL - OVERBURDEN	CAEE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1865000	184404	TRAIL MOUNTAIN - DRILLING	CAEE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1865000	184405	BRIDGER DEFERRED BILLINGS	CAEE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1865000	184406	CHOLLA CONTRACT REVIEW	CAEE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1865000	184407	CENTRALIA TIMBER OPERATIONS	CAEE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1865000	184408	GLENROCK LOADOUT CHARGES	CAEE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1865000	184412	CMC DEFERRED BOX CUT - KOPIAH	CAEE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1865000	184414	DEFERRED COAL COSTS - WYODAK SETTLEMENT	CAEE	\$4,860	\$0	\$0	\$0	\$1,049	\$3,090	\$485	\$210	\$27	\$0
1865000	184415	DEFERRED COAL COSTS ARCH SETTLEMENT	CAEE	\$4,540	\$0	\$0	\$0	\$980	\$2,886	\$453	\$196	\$25	\$0
1865000 Total				\$10,665	\$0	\$0	\$0	\$2,301	\$6,780	\$1,064	\$481	\$58	\$0
1867000	134300	DEFERRED CHARGES	CAEE	\$35	\$0	\$0	\$0	\$8	\$22	\$4	\$2	\$0	\$0
1867000	134300	DEFERRED CHARGES	CAEW	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1867000 Total				\$35	\$0	\$0	\$0	\$8	\$22	\$4	\$2	\$0	\$0
1868000	134360	LAKE SIDE MAINT. PREPAYMENT - CURRENT	CAGE	\$1,313	\$0	\$0	\$0	\$260	\$879	\$121	\$51	\$2	\$0
1868000	134361	PREPAID OUTAGE MAINTENANCE	CAGW	\$2,361	\$108	\$1,748	\$505	\$0	\$0	\$0	\$0	\$0	\$0
1868000	184413	HAYDEN FUEL CONTRACT NEGOTIATION COSTS	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1868000	185010	MILL FORK COAL LEASE	CAEE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1868000	185303	HPT OPTION	SG	\$179	\$3	\$51	\$14	\$22	\$73	\$10	\$4	\$1	\$0
1868000	185306	TGS BUYOUT	SG	\$25	\$0	\$7	\$2	\$3	\$10	\$1	\$1	\$0	\$0
1868000	185309	LAKEVIEW BUYOUT	SG	\$1,317	\$23	\$371	\$106	\$164	\$539	\$76	\$31	\$5	\$0
1868000	185311	JOSEPH SETTLEMENT	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1868000	185312	TRI-STATE FIRM WHEELING	SG	\$14,701	\$258	\$4,144	\$1,184	\$1,835	\$6,021	\$854	\$351	\$57	\$0
1868000	185313	MEAD-PHOENIX-AVAILABILITY & TRANS CHARGE	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1868000	185314	CLARK FIRM TRANSMISSION	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1868000	185315	BIOMASS ONE POST COD PREPAYMENT	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1868000	185318	BOGUS CREEK SETTLEMENT	SG	\$621	\$11	\$175	\$50	\$77	\$254	\$36	\$15	\$2	\$0
1868000	185335	LACOMB IRRIGATION	SG	\$1,304	\$23	\$367	\$105	\$163	\$534	\$76	\$31	\$5	\$0
1868000	185336	BOGUS CREEK	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0



Deferred Debits (Actuals)
 Average of Monthly Averages Ending - December 2008
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Account	Description	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other
1868000	185337	POINT-TO-POINT TRANS RESERVATIONS	CAGE	\$25	\$0	\$0	\$0	\$5	\$17	\$2	\$1	\$0	\$0
1868000	185337	POINT-TO-POINT TRANS RESERVATIONS	SG	\$972	\$17	\$274	\$78	\$121	\$398	\$56	\$23	\$4	\$0
1868000	185340	TRANSITION COSTS - WASHINGTON STATE	WA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1868000	185342	JIM BOYD HYDRO BUYOUT	SG	\$463	\$8	\$130	\$37	\$58	\$189	\$27	\$11	\$2	\$0
1868000	185346	RTO Grid West N/R w/o - WA	WA	\$141	\$0	\$0	\$141	\$0	\$0	\$0	\$0	\$0	\$0
1868000	185349	LGIA LT Transmission Prepaid	SG	\$10,894	\$191	\$3,071	\$877	\$1,359	\$4,461	\$633	\$260	\$42	\$0
1868000	185351	BPS LT Transmission PrePaid	SG	\$7,624	\$134	\$2,149	\$614	\$951	\$3,122	\$443	\$182	\$29	\$0
1868000	185353	P En Sv Dep-firm Tran	SG	\$9,189	\$161	\$2,590	\$740	\$1,147	\$3,763	\$534	\$219	\$35	\$0
1868000	185354	Trans Sev Dep to P E	SG	\$(9,189)	\$(161)	\$(2,590)	\$(740)	\$(1,147)	\$(3,763)	\$(534)	\$(219)	\$(35)	\$0
1868000	185360	LT LAKE SIDE MAINT. PREPAYMENT	CAGE	\$1,830	\$0	\$0	\$0	\$362	\$1,226	\$168	\$71	\$2	\$0
1868000	185361	LT CHEHALIS CSA MAINT. PREPAYMENT	CAGW	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1868000 Total				\$43,769	\$776	\$12,487	\$3,714	\$5,381	\$17,725	\$2,504	\$1,031	\$151	\$0
1868200	184441	DEFERRED MONTANA COLSTRIP PLANT COSTS	CAGE	\$25	\$0	\$0	\$0	\$5	\$17	\$2	\$1	\$0	\$0
1868200 Total				\$25	\$0	\$0	\$0	\$5	\$17	\$2	\$1	\$0	\$0
1869000	135010	UNDISTRIB PURCHASE CARD TRANS	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1869000	135033	BETC SUPER GOOD CENTS	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1869000	135034	BETC WZ TAX CREDIT LOAN PROGRAM	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1869000	135036	BETC ENERGY FINANSWER	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1869000	135037	BETC INDUSTRIAL FINANSWER	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1869000	135039	BETC CASH REBATE/INCENTIVE	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1869000	135049	BETC - COMMERCIAL RETROFIT	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1869000	135051	BETC - COMMERCIAL SMALL RETROFIT	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1869000	135052	BETC-INDUSTRIAL SMALL RETRO FIT	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1869000	185321	PREPAID CMC PENSION COSTS	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1869000	185323	UNAM COSTS-COVE HYDRO PROJECT	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1869000	185326	STRATEGIC PLANNING SOLAR II PROJECT	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1869000	185327	FIRTH COGENERATION BUYOUT	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1869000	185328	Firth Cogeneration Buyout-CA	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1869000	185329	Firth Cogeneration Buyout-MT	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1869000	185333	OPTION PURCHASES	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1869000	185334	HERMISTON SWAP	SG	\$4,818	\$85	\$1,358	\$388	\$601	\$1,973	\$280	\$115	\$19	\$0
1869000	185345	YAKIMA HYDRO - TRANSACTION COSTS	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1869000 Total				\$4,818	\$85	\$1,358	\$388	\$601	\$1,973	\$280	\$115	\$19	\$0
Grand Total				\$63,507	\$864	\$13,875	\$4,110	\$6,397	\$26,825	\$3,901	\$1,630	\$230	\$3,675



Material & Supplies (Actuals)

Average of Monthly Averages Ending - December 2008

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account	Secondary Account	Description	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC
1511100	0	COAL INVENTORY - CARBON	CAEE	\$1,507	\$0	\$0	\$0	\$325	\$958	\$150	\$65	\$8
1511100 Total				\$1,507	\$0	\$0	\$0	\$325	\$958	\$150	\$65	\$8
1511120	0	COAL INVENTORY - HUNTER	CAEE	\$27,418	\$0	\$0	\$0	\$5,916	\$17,432	\$2,736	\$1,185	\$150
1511120 Total				\$27,418	\$0	\$0	\$0	\$5,916	\$17,432	\$2,736	\$1,185	\$150
1511130	0	COAL INVENTORY - HUNTINGTON	CAEE	\$20,794	\$0	\$0	\$0	\$4,487	\$13,220	\$2,075	\$899	\$114
1511130 Total				\$20,794	\$0	\$0	\$0	\$4,487	\$13,220	\$2,075	\$899	\$114
1511140	0	COAL INVENTORY - JIM BRIDGER	JBE	\$9,665	\$433	\$6,846	\$1,978	\$88	\$259	\$41	\$18	\$2
1511140 Total				\$9,665	\$433	\$6,846	\$1,978	\$88	\$259	\$41	\$18	\$2
1511160	0	COAL INVENTORY - NAUGHTON	CAEE	\$8,663	\$0	\$0	\$0	\$1,874	\$5,520	\$866	\$375	\$47
1511160 Total				\$8,663	\$0	\$0	\$0	\$1,874	\$5,520	\$866	\$375	\$47
1511180	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	0	COAL INVENTORY - TERRAHEADWATERS	CAEE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1511190 Total				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1511200	0	COAL INVENTORY - CHOLLA	CAEE	\$8,455	\$0	\$0	\$0	\$1,824	\$5,375	\$844	\$365	\$46
1511200 Total				\$8,455	\$0	\$0	\$0	\$1,824	\$5,375	\$844	\$365	\$46
1511300	0	COAL INVENTORY - COLSTIP	CAEW	\$587	\$27	\$434	\$125	\$0	\$0	\$0	\$0	\$0
1511300 Total				\$587	\$27	\$434	\$125	\$0	\$0	\$0	\$0	\$0
1511400	0	COAL INVENTORY - CRAIG	CAEE	\$3,220	\$0	\$0	\$0	\$695	\$2,047	\$321	\$139	\$18
1511400 Total				\$3,220	\$0	\$0	\$0	\$695	\$2,047	\$321	\$139	\$18
1511500	0	COAL INVENTORY - DEER CREEK	CAEE	\$18,433	\$0	\$0	\$0	\$3,977	\$11,719	\$1,839	\$797	\$101
1511500 Total				\$18,433	\$0	\$0	\$0	\$3,977	\$11,719	\$1,839	\$797	\$101
1511600	0	COAL INVENTORY - DAVE JOHNSTON	CAEE	\$4,628	\$0	\$0	\$0	\$999	\$2,943	\$462	\$200	\$25
1511600 Total				\$4,628	\$0	\$0	\$0	\$999	\$2,943	\$462	\$200	\$25
1511700	0	COAL INVENTORY - ROCK GARDEN PILE	CAEE	\$3,104	\$0	\$0	\$0	\$670	\$1,973	\$310	\$134	\$17
1511700 Total				\$3,104	\$0	\$0	\$0	\$670	\$1,973	\$310	\$134	\$17
1511800	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	0	COAL INVENTORY - HAYDEN	CAEE	\$1,350	\$0	\$0	\$0	\$291	\$858	\$135	\$58	\$7
1511900 Total				\$1,350	\$0	\$0	\$0	\$291	\$858	\$135	\$58	\$7
1512000	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	0	NATURAL GAS - HERMISTON	CAEW	\$90	\$4	\$67	\$19	\$1	\$0	\$0	\$0	\$0
1512110 Total				\$90	\$4	\$67	\$19	\$1	\$0	\$0	\$0	\$0
1512150	0	NATURAL GAS - LITTLE MOUNTAIN	CAEE	\$5	\$0	\$0	\$0	\$1	\$3	\$0	\$0	\$0
1512150 Total				\$5	\$0	\$0	\$0	\$1	\$3	\$0	\$0	\$0
1512160	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	0	NATURAL GAS - WEST VALLEY	CAEE	\$12	\$0	\$0	\$0	\$3	\$6	\$1	\$0	\$0
1512170 Total				\$12	\$0	\$0	\$0	\$3	\$6	\$1	\$0	\$0



Material & Supplies (Actuals)

Average of Monthly Averages Ending - December 2008
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Account	Description	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC
1512170	Total			\$12	\$0	\$0	\$0	\$3	\$8	\$1	\$1	\$0
1512180	0	NATURAL GAS - CLAY BASIN	CAEE	\$3,517	\$0	\$0	\$0	\$759	\$2,236	\$351	\$152	\$19
1512180	Total			\$3,517	\$0	\$0	\$0	\$759	\$2,236	\$351	\$152	\$19
1512190	0	NATURAL GAS - CHEHALIS	CAEW	\$12	\$1	\$9	\$2	\$0	\$0	\$0	\$0	\$0
1512190	Total			\$12	\$1	\$9	\$2	\$0	\$0	\$0	\$0	\$0
1512500	0	NATURAL GAS - CURRANT CREEK	CAEE	\$87	\$0	\$0	\$0	\$19	\$55	\$9	\$4	\$0
1512500	Total			\$87	\$0	\$0	\$0	\$19	\$55	\$9	\$4	\$0
1512600	0	Natural Gas - Lake Side	CAEE	\$115	\$0	\$0	\$0	\$25	\$73	\$12	\$5	\$1
1512600	Total			\$115	\$0	\$0	\$0	\$25	\$73	\$12	\$5	\$1
1512700	0	NATURAL GAS - GADSBY	CAEE	\$49	\$0	\$0	\$0	\$11	\$31	\$5	\$2	\$0
1512700	Total			\$49	\$0	\$0	\$0	\$11	\$31	\$5	\$2	\$0
1512800	0	OIL INVENTORY - BLACK HILLS POWER & LIGH	CAEE	\$387	\$0	\$0	\$0	\$83	\$246	\$39	\$17	\$2
1512800	Total			\$387	\$0	\$0	\$0	\$83	\$246	\$39	\$17	\$2
1514000	0	FUEL STOCK COAL MINE	CAEE	\$1,705	\$0	\$0	\$0	\$368	\$1,084	\$170	\$74	\$9
1514000	0	FUEL STOCK COAL MINE	CAEW	\$571	\$27	\$422	\$122	\$0	\$0	\$0	\$0	\$0
1514000	0	FUEL STOCK COAL MINE	JBE	\$1,657	\$74	\$1,174	\$339	\$15	\$44	\$7	\$3	\$0
1514000	Total			\$3,933	\$101	\$1,596	\$461	\$383	\$1,128	\$177	\$77	\$10
1514100	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	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	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	0	OIL INVENTORY - COLSTRIP	CAEW	\$149	\$7	\$110	\$32	\$0	\$0	\$0	\$0	\$0
1514300	Total			\$149	\$7	\$110	\$32	\$0	\$0	\$0	\$0	\$0
1514400	0	OIL INVENTORY - CRAIG	CAEE	\$89	\$0	\$0	\$0	\$19	\$57	\$9	\$4	\$0
1514400	Total			\$89	\$0	\$0	\$0	\$19	\$57	\$9	\$4	\$0
1514600	0	OIL INVENTORY - DAVE JOHNSTON	CAEE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1514600	Total			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1514800	0	OIL INVENTORY - OTHER	CAEE	\$12	\$0	\$0	\$0	\$3	\$8	\$1	\$1	\$0
1514800	Total			\$12	\$0	\$0	\$0	\$3	\$8	\$1	\$1	\$0
1514900	0	OIL INVENTORY - HAYDEN	CAEE	\$58	\$0	\$0	\$0	\$13	\$37	\$6	\$3	\$0
1514900	Total			\$58	\$0	\$0	\$0	\$13	\$37	\$6	\$3	\$0
1541000	0	MATERIAL CONTROL ADJUST	SO	\$ (148)	\$ (3)	\$ (40)	\$ (11)	\$ (17)	\$ (64)	\$ (9)	\$ (3)	\$ (0)
1541000	1510	JIM BRIDGER STORE ROOM	CAGE	\$5,171	\$0	\$0	\$0	\$1,023	\$3,464	\$476	\$201	\$7
1541000	1510	JIM BRIDGER STORE ROOM	JBG	\$9,842	\$431	\$6,978	\$2,017	\$82	\$278	\$38	\$16	\$1
1541000	1515	DAVE JOHNSTON STORE ROOM	CAGE	\$6,566	\$0	\$0	\$0	\$1,299	\$4,398	\$604	\$255	\$9
1541000	1520	WYODAK STORE ROOM	CAGE	\$3,342	\$0	\$0	\$0	\$661	\$2,239	\$308	\$130	\$5
1541000	1525	GADSBY STORE ROOM	CAGE	\$3,569	\$0	\$0	\$0	\$706	\$2,391	\$328	\$139	\$5
1541000	1530	CARBON STORE ROOM	CAGE	\$3,392	\$0	\$0	\$0	\$671	\$2,272	\$312	\$132	\$5



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Primary Account	Secondary Account	Description	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC
1541000	1535	NAUGHTON STORE ROOM	CAGE	\$9,184	\$0	\$0	\$0	\$1,817	\$6,152	\$845	\$357	\$13
1541000	1540	HUNTINGTON STORE ROOM	CAGE	\$10,975	\$0	\$0	\$0	\$2,172	\$7,352	\$1,010	\$426	\$15
1541000	1545	HUNTER STORE ROOM	CAGE	\$17,590	\$0	\$0	\$0	\$3,481	\$11,783	\$1,619	\$683	\$24
1541000	1550	BLUNDELL STORE ROOM	CAGE	\$680	\$0	\$0	\$0	\$135	\$456	\$63	\$26	\$1
1541000	1560	WEST VALLEY GAS PLANT	CAGE	\$679	\$0	\$0	\$0	\$134	\$455	\$63	\$26	\$1
1541000	1565	CURRANT CREEK PLANT	CAGE	\$2,306	\$0	\$0	\$0	\$456	\$1,545	\$212	\$90	\$3
1541000	1570	LAKESIDE PLANT	CAGE	\$2,139	\$0	\$0	\$0	\$423	\$1,433	\$197	\$83	\$3
1541000	1580	CHEHALIS PLANT	CAGW	\$40	\$2	\$29	\$8	\$0	\$0	\$0	\$0	\$0
1541000	1605	HYDRO NORTH - LEWIS RIVER	CAGW	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1541000	1635	HYDRO SOUTH - NORTH UMPQUA	CAGW	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1541000	1650	HYDRO SOUTH - KLAMATH RIVER - CA	CAGW	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1541000	1675	HYDRO EAST - UTAH	CAGE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1541000	1680	HYDRO EAST - IDAHO	CAGE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1541000	2005	CASPER STORE ROOM	WYP	\$478	\$0	\$0	\$0	\$478	\$0	\$0	\$0	\$0
1541000	2010	BUFFALO STORE ROOM	WYP	\$134	\$0	\$0	\$0	\$134	\$0	\$0	\$0	\$0
1541000	2015	DOUGLAS STORE ROOM	WYP	\$236	\$0	\$0	\$0	\$236	\$0	\$0	\$0	\$0
1541000	2020	CODY STORE ROOM	WYP	\$611	\$0	\$0	\$0	\$611	\$0	\$0	\$0	\$0
1541000	2030	WORLAND STORE ROOM	WYP	\$573	\$0	\$0	\$0	\$573	\$0	\$0	\$0	\$0
1541000	2035	RIVERTON STORE ROOM	WYP	\$277	\$0	\$0	\$0	\$277	\$0	\$0	\$0	\$0
1541000	2040	EVANSTON STORE ROOM	WYU	\$622	\$0	\$0	\$0	\$0	\$0	\$0	\$622	\$0
1541000	2045	KEMMERER STORE ROOM	WYU	\$8	\$0	\$0	\$0	\$8	\$0	\$0	\$8	\$0
1541000	2050	PINEDALE STORE ROOM	WYU	\$709	\$0	\$0	\$0	\$0	\$0	\$0	\$709	\$0
1541000	2055	BIG PINEY STORE ROOM	WYU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1541000	2060	ROCK SPRINGS STORE ROOM	WYP	\$1,481	\$0	\$0	\$0	\$1,481	\$0	\$0	\$0	\$0
1541000	2065	RAWLINS STORE ROOM	WYP	\$543	\$0	\$0	\$0	\$543	\$0	\$0	\$0	\$0
1541000	2070	LARAMIE STORE ROOM	WYP	\$346	\$0	\$0	\$0	\$346	\$0	\$0	\$0	\$0
1541000	2075	REXBERG STORE ROOM	IDU	\$915	\$0	\$0	\$0	\$0	\$0	\$915	\$0	\$0
1541000	2085	SHELLY STORE ROOM	IDU	\$644	\$0	\$0	\$0	\$0	\$0	\$644	\$0	\$0
1541000	2090	PRESTON STORE ROOM	IDU	\$65	\$0	\$0	\$0	\$0	\$0	\$65	\$0	\$0
1541000	2095	LAVA HOT SPRINGS STORE ROOM	IDU	\$155	\$0	\$0	\$0	\$0	\$0	\$155	\$0	\$0
1541000	2100	MONTPELIER STORE ROOM	IDU	\$176	\$0	\$0	\$0	\$0	\$0	\$176	\$0	\$0
1541000	2110	BRIDGERLAND STORE ROOM	UT	\$406	\$0	\$0	\$0	\$0	\$406	\$0	\$0	\$0
1541000	2205	TREMONTON STORE ROOM	UT	\$254	\$0	\$0	\$0	\$0	\$254	\$0	\$0	\$0
1541000	2210	OGDEN STORE ROOM	UT	\$1,612	\$0	\$0	\$0	\$0	\$1,612	\$0	\$0	\$0
1541000	2215	LAYTON STORE ROOM	UT	\$636	\$0	\$0	\$0	\$0	\$636	\$0	\$0	\$0
1541000	2220	SALT LAKE METRO STORE ROOM	UT	\$7,254	\$0	\$0	\$0	\$0	\$7,254	\$0	\$0	\$0
1541000	2225	SALT LAKE TOOL ROOM	UT	\$214	\$0	\$0	\$0	\$0	\$214	\$0	\$0	\$0
1541000	2230	JORDAN VALLEY STORE ROOM	UT	\$1,354	\$0	\$0	\$0	\$0	\$1,354	\$0	\$0	\$0
1541000	2235	PARK CITY STORE ROOM	UT	\$696	\$0	\$0	\$0	\$0	\$696	\$0	\$0	\$0
1541000	2240	TOOELE STORE ROOM	UT	\$619	\$0	\$0	\$0	\$0	\$619	\$0	\$0	\$0



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Primary Account	Secondary Account	Description	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC
1541000	2245	WASATCH RESTORATION CENTER	UT	\$395	\$0	\$0	\$0	\$0	\$395	\$0	\$0	\$0
1541000	2405	AMERICAN FORK STORE ROOM	UT	\$1,083	\$0	\$0	\$0	\$0	\$1,083	\$0	\$0	\$0
1541000	2410	SANTAQUIN STORE ROOM	UT	\$504	\$0	\$0	\$0	\$0	\$504	\$0	\$0	\$0
1541000	2415	DELTA STORE ROOM	UT	\$234	\$0	\$0	\$0	\$0	\$234	\$0	\$0	\$0
1541000	2420	VERNAL STORE ROOM	UT	\$541	\$0	\$0	\$0	\$0	\$541	\$0	\$0	\$0
1541000	2425	PRICE STORE ROOM	UT	\$481	\$0	\$0	\$0	\$0	\$481	\$0	\$0	\$0
1541000	2430	MOAB STORE ROOM	UT	\$413	\$0	\$0	\$0	\$0	\$413	\$0	\$0	\$0
1541000	2435	BLANDING STORE ROOM	UT	\$130	\$0	\$0	\$0	\$0	\$130	\$0	\$0	\$0
1541000	2445	RICHFIELD STORE ROOM	UT	\$101	\$0	\$0	\$0	\$0	\$101	\$0	\$0	\$0
1541000	2450	CEDAR CITY STORE ROOM	UT	\$949	\$0	\$0	\$0	\$0	\$949	\$0	\$0	\$0
1541000	2455	MILFORD STORE ROOM	UT	\$236	\$0	\$0	\$0	\$0	\$236	\$0	\$0	\$0
1541000	2460	WASHINGTON STORE ROOM	UT	\$346	\$0	\$0	\$0	\$0	\$346	\$0	\$0	\$0
1541000	2620	WALLA WALLA STORE ROOM	CAGW	\$1,086	\$50	\$804	\$232	\$0	\$0	\$0	\$0	\$0
1541000	2625	SUNNYSIDE STORE ROOM	WA	\$251	\$0	\$0	\$251	\$0	\$0	\$0	\$0	\$0
1541000	2630	YAKIMA STORE ROOM	CAGW	\$210	\$10	\$156	\$45	\$0	\$0	\$0	\$0	\$0
1541000	2630	YAKIMA STORE ROOM	WA	\$12	\$0	\$0	\$12	\$0	\$0	\$0	\$0	\$0
1541000	2635	ENTERPRISE STORE ROOM	OR	\$240	\$0	\$240	\$0	\$0	\$0	\$0	\$0	\$0
1541000	2640	PENDLETON STORE ROOM	OR	\$592	\$0	\$592	\$0	\$0	\$0	\$0	\$0	\$0
1541000	2650	HOOD RIVER STORE ROOM	OR	\$167	\$0	\$167	\$0	\$0	\$0	\$0	\$0	\$0
1541000	2655	PORTLAND METRO - STORE ROOM	OR	\$6,091	\$0	\$6,091	\$0	\$0	\$0	\$0	\$0	\$0
1541000	2660	ASTORIA STORE ROOM	OR	\$1,336	\$0	\$1,336	\$0	\$0	\$0	\$0	\$0	\$0
1541000	2665	MADRAS STORE ROOM	OR	\$576	\$0	\$576	\$0	\$0	\$0	\$0	\$0	\$0
1541000	2670	PRINEVILLE STORE ROOM	OR	\$6	\$0	\$6	\$0	\$0	\$0	\$0	\$0	\$0
1541000	2675	BEND STORE ROOM	OR	\$1,197	\$0	\$1,197	\$0	\$0	\$0	\$0	\$0	\$0
1541000	2805	ALBANY STORE ROOM	OR	\$209	\$0	\$209	\$0	\$0	\$0	\$0	\$0	\$0
1541000	2810	LINCOLN CITY STORE ROOM	OR	\$208	\$0	\$208	\$0	\$0	\$0	\$0	\$0	\$0
1541000	2825	COTTAGE GROVE STORE ROOM	OR	\$4	\$0	\$4	\$0	\$0	\$0	\$0	\$0	\$0
1541000	2830	ROSEBURG STORE ROOM	OR	\$2,191	\$0	\$2,191	\$0	\$0	\$0	\$0	\$0	\$0
1541000	2835	COOS BAY STORE ROOM	OR	\$498	\$0	\$498	\$0	\$0	\$0	\$0	\$0	\$0
1541000	2840	GRANTS PASS STORE ROOM	OR	\$542	\$0	\$542	\$0	\$0	\$0	\$0	\$0	\$0
1541000	2845	MEDFORD STORE ROOM	OR	\$830	\$0	\$830	\$0	\$0	\$0	\$0	\$0	\$0
1541000	2850	KLAMATH FALLS STORE ROOM	OR	\$1,833	\$0	\$1,833	\$0	\$0	\$0	\$0	\$0	\$0
1541000	2855	LAKEVIEW STORE ROOM	OR	\$101	\$0	\$101	\$0	\$0	\$0	\$0	\$0	\$0
1541000	2860	ALTURAS STORE ROOM	CA	\$73	\$73	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1541000	2865	MT SHASTA STORE ROOM	CA	\$191	\$191	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1541000	2870	YREKA STORE ROOM	CA	\$583	\$583	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1541000	2875	CRESSENT CITY STORE ROOM	CA	\$353	\$353	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1541000	5005	TREMONTON STORE ROOM	SO	\$2	\$2	\$0	\$0	\$0	\$1	\$0	\$0	\$0
1541000	5110	MATERIAL PACKAGING CENTER - WEST	OR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1541000	5115	DEMC - SLC	SNPD	\$95	\$3	\$28	\$6	\$8	\$44	\$4	\$1	\$0



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Primary Account	Secondary Account	Description	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC
1541000	5120	DEM - MEDFORD	OR	\$139	\$0	\$139	\$0	\$0	\$0	\$0	\$0	\$0
1541000	5125	DEM - OREGON	OR	\$5,638	\$0	\$5,638	\$0	\$0	\$0	\$0	\$0	\$0
1541000	5130	MEDFORD HUB	OR	\$5,050	\$0	\$5,050	\$0	\$0	\$0	\$0	\$0	\$0
1541000	5135	YAKIMA HUB	WA	\$4,652	\$0	\$0	\$4,652	\$0	\$0	\$0	\$0	\$0
1541000	5140	PRESTON HUB	IDU	\$3,297	\$0	\$0	\$0	\$0	\$0	\$3,297	\$0	\$0
1541000	5150	RICHFIELD HUB	UT	\$3,838	\$0	\$0	\$0	\$0	\$3,838	\$0	\$0	\$0
1541000	5155	CASPER HUB	WYP	\$3,563	\$0	\$0	\$0	\$3,563	\$0	\$0	\$0	\$0
1541000	5160	SALT LAKE METRO HUB	UT	\$15,323	\$0	\$0	\$0	\$0	\$15,323	\$0	\$0	\$0
1541000	5200	UTAH TRANSPORTATION BUILDING	SNPD	\$423	\$15	\$124	\$29	\$0	\$196	\$20	\$6	\$0
1541000	5300	METER TEST WAREHOUSE	UT	\$6	\$0	\$0	\$0	\$0	\$6	\$0	\$0	\$0
1541000 Total				\$163,166	\$1,707	\$35,528	\$7,242	\$21,328	\$82,019	\$11,343	\$3,908	\$90
1541500	0	M&S GLENROCK COAL MINE	CAEE	\$198	\$0	\$0	\$0	\$43	\$126	\$20	\$9	\$1
1541500	0	M&S GLENROCK COAL MINE	CAGE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1541500	0	M&S GLENROCK COAL MINE	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1541500	120001	OTHER MATERIAL & SUPPLIES - GENERAL STOC	CAEE	\$4,186	\$0	\$0	\$0	\$903	\$2,661	\$418	\$181	\$23
1541500	120001	OTHER MATERIAL & SUPPLIES - GENERAL STOC	CAEW	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1541500	120001	OTHER MATERIAL & SUPPLIES - GENERAL STOC	CAGE	\$398	\$18	\$294	\$85	\$0	\$0	\$0	\$0	\$0
1541500	120001	OTHER MATERIAL & SUPPLIES - GENERAL STOC	CAGW	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1541500	120001	OTHER MATERIAL & SUPPLIES - GENERAL STOC	SNPPS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1541500	120001	OTHER MATERIAL & SUPPLIES - GENERAL STOC	SO	\$215	\$5	\$59	\$16	\$25	\$93	\$12	\$5	\$0
1541500	120950	CONSIGNED INVENTORY CR. - WEST VALLEY	UT	\$ (465)	\$0	\$0	\$0	\$0	\$ (465)	\$0	\$0	\$0
1541500	1510	GLENROCK COAL MATERIAL & SUPPLY	SNPPS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1541500	1520	GLENROCK COAL MATERIAL & SUPPLY	CAGE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1541500 Total				\$4,532	\$23	\$353	\$101	\$971	\$2,415	\$450	\$194	\$24
1541900	0	PLANT M&S - GENERATION JV CUTBACK	CAGE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1541900	0	PLANT M&S - GENERATION JV CUTBACK	JBG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1541900	0	PLANT M&S - GENERATION JV CUTBACK	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1541900	120005	JV CUTBACK MATERIAL & SUPPLIES INVENTORY	CAGE	\$2,050	\$0	\$0	\$0	\$406	\$1,373	\$189	\$80	\$3
1541900	120005	JV CUTBACK MATERIAL & SUPPLIES INVENTORY	JBG	\$ (1,713)	\$ (75)	\$ (1,215)	\$ (351)	\$ (14)	\$ (48)	\$ (7)	\$ (3)	\$ (0)
1541900	120005	JV CUTBACK MATERIAL & SUPPLIES INVENTORY	SG	\$1,380	\$24	\$389	\$111	\$172	\$565	\$80	\$33	\$5
1541900 Total				\$1,717	\$ (51)	\$ (826)	\$ (240)	\$564	\$1,850	\$262	\$110	\$8
1545000	0	CREDIT OFFSET CENTRALIA - WWP	CAGE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1545000	0	CREDIT OFFSET CENTRALIA - WWP	JBG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1545000	0	CREDIT OFFSET CENTRALIA - WWP	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1545000	120005	CREDIT OFFSET CENTRALIA - WWP	CAGE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1545000	120005	CREDIT OFFSET CENTRALIA - WWP	CAGW	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1545000	120005	CREDIT OFFSET CENTRALIA - WWP	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1545000	1510	CREDIT OFFSET CENTRALIA - WWP	JBG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1545000	1520	CREDIT OFFSET CENTRALIA - WWP	CAGE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1545000 Total				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0



Material & Supplies (Actuals)
 Average of Monthly Averages Ending - December 2008
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Account	Description	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC
1549900	0	OBSOLETE & SURPLUS	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1549900	102930	SB Asset # 120930	SO	\$ (27)	\$ (1)	\$ (7)	\$ (2)	\$ (3)	\$ (12)	\$ (2)	\$ (1)	\$ (0)
1549900	120930	INVENTORY RESERVE POWER SUPPLY	SG	\$ (654)	\$ (11)	\$ (184)	\$ (53)	\$ (82)	\$ (268)	\$ (38)	\$ (16)	\$ (3)
1549900	120930	INVENTORY RESERVE POWER SUPPLY	SO	\$ (12)	\$ (0)	\$ (3)	\$ (1)	\$ (1)	\$ (5)	\$ (1)	\$ (0)	\$ (0)
1549900	120931	INVENTORY RESERVE POWER DELIVERY	SNPD	\$ (4,671)	\$ (169)	\$ (1,366)	\$ (316)	\$ (371)	\$ (2,164)	\$ (218)	\$ (68)	\$ (0)
1549900 Total				\$ (5,365)	\$ (181)	\$ (1,561)	\$ (372)	\$ (458)	\$ (2,449)	\$ (258)	\$ (85)	\$ (3)
1630000	0	STORES UNDISTRIBUTED	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1630000 Total				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2531600	289920	WORKING CAPITAL DEPOSIT - UAMPS	CAEE	\$ (861)	\$0	\$0	\$0	\$ (186)	\$ (547)	\$ (86)	\$ (37)	\$ (5)
2531600 Total				\$ (861)	\$0	\$0	\$0	\$ (186)	\$ (547)	\$ (86)	\$ (37)	\$ (5)
2531700	289921	OTH DEF CR - WORKING CAPITAL DEPOS-DG&T	CAEE	\$ (1,689)	\$0	\$0	\$0	\$ (364)	\$ (1,074)	\$ (169)	\$ (73)	\$ (9)
2531700 Total				\$ (1,689)	\$0	\$0	\$0	\$ (364)	\$ (1,074)	\$ (169)	\$ (73)	\$ (9)
2531800	289922	OTH DEF CR - WGD - PROVO - PLANT M&S	SNPPS	\$ (273)	\$ (3)	\$ (44)	\$ (13)	\$ (42)	\$ (143)	\$ (20)	\$ (8)	\$ (0)
2531800 Total				\$ (273)	\$ (3)	\$ (44)	\$ (13)	\$ (42)	\$ (143)	\$ (20)	\$ (8)	\$ (0)
Grand Total				\$277,585	\$2,069	\$42,512	\$9,336	\$44,275	\$148,298	\$21,912	\$8,509	\$574



Cash Working Capital (Actuals)
 Twelve Month Average Ending - December 2008
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Account	Description	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC
13100000	0	CASH		\$11,497	\$258	\$3,102	\$834	\$1,302	\$5,093	\$648	\$253	\$7
13500000	0	WORKING FUNDS	SNP	\$2	\$0	\$1	\$0	\$0	\$1	\$0	\$0	\$0
14100000	0	NOTES RECEIVABLE	SG	\$191	\$4	\$52	\$14	\$22	\$83	\$11	\$4	\$0
14300000	0	OTHER ACCOUNTS RECEIVABLE	SO	\$3	\$0	\$1	\$0	\$0	\$1	\$0	\$0	\$0
14310000	0	EMPLOYEE RECEIVABLES	SO	\$276	\$6	\$75	\$20	\$32	\$120	\$16	\$6	\$0
14310100	0	JOINT OWNERSHIP - O & M	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14312000	0	MISC OTHER LOANS	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14326000	0	PC LOANS - EMPLOYEE	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14330000	0	JOINT OWNER RECEIVABLE	SO	\$2,452	\$57	\$669	\$180	\$284	\$1,062	\$142	\$55	\$2
14351000	0	CASH OVER & SHORT	SO	\$(1)	\$(0)	\$(0)	\$(0)	\$(0)	\$(0)	\$(0)	\$(0)	\$(0)
14355000	0	UNDIST WIRE TRANS	SO	\$(2)	\$(0)	\$(0)	\$(0)	\$(0)	\$(0)	\$(0)	\$(0)	\$(0)
14360000	0	OTHER ACCOUNTS RECEIVABLE	SO	\$21,300	\$498	\$5,815	\$1,563	\$2,471	\$9,223	\$1,236	\$481	\$14
14361000	0	AIR - PACIFICORP FOUNDATION	SO	\$18	\$0	\$5	\$1	\$2	\$8	\$1	\$0	\$0
14370000	0	GSS OAR BILLINGS	SO	\$3,353	\$78	\$915	\$246	\$389	\$1,452	\$195	\$76	\$2
14371000	0	OTHER ACCT REC CCS	SO	\$(876)	\$(20)	\$(239)	\$(64)	\$(102)	\$(379)	\$(51)	\$(20)	\$(1)
14300000 Total				26,523	620	7,240	1,946	3,076	11,485	1,639	699	18
23200000	210412	Mariango Wind Proj Accrual	SO	\$(43)	\$(1)	\$(12)	\$(3)	\$(5)	\$(19)	\$(3)	\$(1)	\$(0)
23200000	210460	JOINT OWNER RECEIVABLES - CREDIT	CAEE	\$1,333	\$0	\$0	\$0	\$(288)	\$(847)	\$(133)	\$(58)	\$(7)
23200000	210632	SCEM Coal Purchases	CAEE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23200000	210643	Mountain Fuel Supply Co	CAEE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23200000	210648	Spring Creek Coal - Centralia Purchases	CAEE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23200000	210651	Genwal Coal Co Inc	CAEE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23200000	210656	Foidel Creek/Cypress Coal Purchase	CAEE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23200000	211100	MEDICAL INSURANCE WITHHOLDING	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23200000	211101	Dental Insurance Withholding	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23200000	211104	Spouse Life Insurance Withholding	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23200000	211105	Dependent Life Insurance Withholding	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23200000	211106	Stock/401(k) Withholding	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23200000	211107	MUTUAL AID WITHHOLDING	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23200000	211108	UNION DUES/CONTRIBUTIONS WITHHOLDING	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23200000	211109	MET PAY HOME & AUTO WITHHOLDINGS	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23200000	211111	SAVINGS BONDS WITHHOLDINGS	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23200000	211112	UNITED FUND/CHARITABLE WITHHOLDINGS	SO	\$(9)	\$(0)	\$(2)	\$(1)	\$(1)	\$(4)	\$(1)	\$(0)	\$(0)
23200000	211116	DEPENDENT SUPPORT/LEVY WITHHOLDINGS	SO	\$(6)	\$(0)	\$(2)	\$(1)	\$(1)	\$(3)	\$(0)	\$(0)	\$(0)
23200000	211119	Pre-Tax Medical Withholdings	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23200000	211123	Accidental Death & Disability Liability	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23200000	211124	HEALTH/FITNESS FACILITY LIABILITY	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23200000	211127	EARTH SHARE OREGON PAYROLL DEDUCTION	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23200000	211149	OTHER PAYROLL LIABILITY	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23200000	215077	K-PLUS EMPLOYER CONTRIBUTIONS - ENHANCED	SO	\$(121)	\$(3)	\$(33)	\$(9)	\$(14)	\$(52)	\$(7)	\$(3)	\$(0)
23200000	215078	K-Plus Employer Contributions - Fixed	SO	\$(1,178)	\$(28)	\$(321)	\$(66)	\$(137)	\$(510)	\$(68)	\$(27)	\$(1)
23200000	215080	METLIFE MEDICAL INSURANCE	SO	\$(2,874)	\$(67)	\$(785)	\$(211)	\$(333)	\$(1,244)	\$(167)	\$(66)	\$(2)
23200000	215081	OTHER EMPLOYEE BENEFITS	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23200000	215082	METLIFE DENTAL INSURANCE	SO	\$(196)	\$(5)	\$(54)	\$(14)	\$(23)	\$(85)	\$(11)	\$(4)	\$(0)
23200000	215084	METLIFE VISION INSURANCE	SO	\$(12)	\$(0)	\$(3)	\$(1)	\$(1)	\$(5)	\$(1)	\$(0)	\$(0)
23200000	215090	LUMENOS HEALTH PLAN	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23200000	215095	HMO HEALTH PLAN	SO	\$(134)	\$(3)	\$(37)	\$(10)	\$(16)	\$(58)	\$(8)	\$(3)	\$(0)
23200000	215096	DELTA DENTAL	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23200000	215112	Minnesota Life Insurance	SO	\$(48)	\$(1)	\$(13)	\$(4)	\$(6)	\$(21)	\$(3)	\$(1)	\$(0)
23200000	215116	IBEW 57 MEDICAL INSURANCE	SO	\$(8)	\$(0)	\$(2)	\$(1)	\$(1)	\$(4)	\$(0)	\$(0)	\$(0)
23200000	215136	ESOP ACCRUAL	SO	\$0	\$0	\$0	\$0	\$0	\$(4)	\$(0)	\$(0)	\$(0)
23200000	215198	WEST VALLEY CITY STORM DRAINS FEE	SO	\$(231)	\$(5)	\$(63)	\$(17)	\$(27)	\$(100)	\$(13)	\$(6)	\$(0)



Cash Working Capital (Actuals)

Twelve Month Average Ending - December 2008
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Account	Description	Alloc	Total	Calif	Oregon	Wash	WV-PPL	Utah	Idaho	WV-UPL	FERC
2320000	215211	DRAPER CITY STORM DRAIN	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2320000	215350	"IBEW 57 HEALTH REIMBURSEMENT, CURRENT Y	SO	\$ (5)	\$ (0)	\$ (1)	\$ (0)	\$ (1)	\$ (2)	\$ (0)	\$ (0)	\$ (0)
2320000	215351	"IBEW 57 DEPENDENT CARE REIMBURSEMENT, C	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2320000	215356	"HEALTH REIMBURSEMENT, CURRENT YEAR"	SO	\$39	\$1	\$11	\$3	\$5	\$17	\$2	\$1	\$0
2320000	215357	"DEPENDENT CARE REIMBURSEMENT, CURRENT Y	SO	\$ (52)	\$ (1)	\$ (14)	\$ (4)	\$ (6)	\$ (22)	\$ (3)	\$ (1)	\$ (0)
2320000	215469	Mine Closure Review	CAEE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2320000	215660	659 Training Trust-Comp Match	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2320000	215725	Medicare Subsidies Payable to FAS 106 Tr	SO	\$ (777)	\$ (18)	\$ (212)	\$ (57)	\$ (90)	\$ (337)	\$ (45)	\$ (18)	\$ (1)
2320000	215901	FLATHEAD ELECTRIC CO-OP LIABILITY	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2320000	235502	Payroll Reconciliation	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2320000	235504	Sales Incentive Accrual	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2320000	235508	Officer Vehicle Allowance	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2320000	235509	Non-Officer Vehicle Allowance	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2320000	235511	Incentive Plan - Power Supply	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2320000	235513	Incentive Plan - W&T	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2320000	235516	GUL Cash Fund (Met Life)	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2320000	235529	Met Pay	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2320000	235543	Suppl Pay Project	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2320000	235545	IBEW Universal Life	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2320000	235554	Continuation Pay	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2320000	235561	International Assign Adj	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2320000	235599	Safety Award	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2320000	240330	PROVISION FOR WORKERS' COMPENSATION	SO	\$ (155)	\$ (4)	\$ (42)	\$ (11)	\$ (18)	\$ (67)	\$ (9)	\$ (4)	\$ (0)
2320000	249995	Accrued Severance - Reclass to Long-Term	SO	\$359	\$8	\$98	\$26	\$42	\$156	\$21	\$8	\$0
2320000 Total				(6,766)	(127)	(1,489)	(400)	(920)	(3,209)	(449)	(187)	(11)
2533000	288307	TRAIL MTN MINE RECLAMATION	CAEE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2533000	289517	TRAPPER MINE FINAL RECLAMATION	CAEE	\$ (4,169)	\$0	\$0	\$0	\$ (900)	\$ (2,651)	\$ (416)	\$ (180)	\$ (23)
2533000 Total				(4,169)				(900)	(2,651)	(416)	(180)	(23)
Grand Total				27,258	755	8,906	2,394	2,581	10,802	1,332	496	(9)



Miscellaneous Rate Base (Actuals)
 Average of Monthly Averages Ending - December 2008
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Account	Description	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other
1140000	1140000	ELECTRIC PLANT ACQUISITION ADJUSTMENTS	CAGE	\$157,194	\$0	\$0	\$0	\$31,109	\$105,296	\$14,467	\$6,107	\$215	\$0
1140000 Total				\$157,194	\$0	\$0	\$0	\$31,109	\$105,296	\$14,467	\$6,107	\$215	\$0
1150000	1140000	ACCUM PROV ELECTRIC PLANT ACQUISITION AD	CAGE	\$(88,108)	\$0	\$0	\$0	\$(17,437)	\$(59,019)	\$(6,109)	\$(3,423)	\$(120)	\$0
1150000 Total				\$(88,108)	\$0	\$0	\$0	\$(17,437)	\$(59,019)	\$(6,109)	\$(3,423)	\$(120)	\$0
1651000	132000	PREPAID INSURANCE	CAEE	\$167	\$0	\$0	\$0	\$36	\$106	\$17	\$7	\$1	\$0
1651000	132001	PREPAID INSURANCE - SPECIAL COVERAGE	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1651000	132002	PREPAID INSURANCE - BURGLARY & ROBBERY	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1651000	132004	PREPAID INSURANCE - FOREIGN LIABILITY	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1651000	132005	PREPAID INSURANCE - JIM BRIDGER OPERATIO	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1651000	132006	PREPAID INSURANCE - LEASEBACK LIABILITY	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1651000	132007	PREPAID INSURANCE - WYODAK OPERATIONS	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1651000	132008	PREPAID INSURANCE - PUBLIC LIABILITY & P	SO	\$1,121	\$26	\$306	\$82	\$130	\$485	\$65	\$25	\$1	\$0
1651000	132009	PREPAID INSURANCE - JOINT VENTURE HUNTER	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1651000	132010	PREPAID INSURANCE - JOINT VENTURE HUNTER	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1651000	132011	PREPAID INSURANCE - CENTRALIA OPERATIONS	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1651000	132012	PREPAID INSURANCE - ALL PURPOSE INSURANCE	SO	\$10,990	\$257	\$3,000	\$806	\$1,275	\$4,759	\$638	\$248	\$7	\$0
1651000	132013	PREPAID INSURANCE - D&O LIABILITY	SO	\$1,169	\$27	\$319	\$86	\$136	\$506	\$88	\$26	\$1	\$0
1651000	132014	PREPAID INSURANCE - MISC PREPAID INSURAN	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1651000	132015	PREPAID INSURANCE - FOOTE CREEK	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1651000	132016	PREPAID INS-MINORITY OWNED PLANTS	SO	\$404	\$9	\$110	\$30	\$47	\$175	\$23	\$9	\$0	\$0
1651000	132045	PREPAID WORKERS COMPENSATION	SO	\$474	\$11	\$129	\$35	\$55	\$205	\$28	\$11	\$0	\$0
1651000	132050	PREPAID IBEW 57 MEDICAL	SO	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1651000	132055	PREPAID EMPLOYEE BENEFIT COSTS	SO	\$131	\$3	\$36	\$10	\$15	\$57	\$8	\$3	\$0	\$0
1651000	132722	I/C PRPD CAP PROP IN	SO	\$2,778	\$65	\$758	\$204	\$322	\$1,203	\$161	\$63	\$2	\$0
1651000	132723	I/C PRPD CAP LIAB IN	SO	\$791	\$18	\$216	\$58	\$92	\$346	\$46	\$18	\$1	\$0
1651000 Total				\$18,025	\$417	\$4,875	\$1,310	\$2,107	\$7,839	\$1,053	\$411	\$13	\$0
1652000	132101	PREPAID PROPERTY TAX	GPS	\$3,184	\$74	\$689	\$234	\$369	\$1,379	\$185	\$72	\$2	\$0
1652000	132102	CA - PREPAID PROPERTY TAX	GPS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1652000	132103	UT - PREPAID PROPERTY TAX	GPS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1652000	132109	UTE-PREPAID POSSESSORY INTEREST	GPS	\$4	\$0	\$1	\$0	\$0	\$2	\$0	\$0	\$0	\$0
1652000	132110	SHO-BAN-PREPAID POSSESSORY INTEREST	GPS	\$33	\$1	\$9	\$2	\$4	\$14	\$2	\$1	\$0	\$0
1652000	132111	Goshute - Prepaid Possessory Interest	GPS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1652000	132200	"Prepaid Taxes (Federal, State, Local)"	SO	\$18	\$0	\$5	\$1	\$2	\$8	\$1	\$0	\$0	\$0
1652000	132902	PREP FEES-WASH UTIL & TRANSP COMMISSION	WA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1652000	132904	PREP FEES-IDAHO PUB UTIL COMMISSION	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1652000	132905	PREP FEES-WYO PUBLIC SERVICE COMMISSION	WYU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1652000	132910	PREPAYMENT OF HARDWARE & SOFTWARE	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1652000	132915	PREPAYMENTS - BUILDING/FACILITIES SERVIC	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1652000	132924	OTH PREPAY-OREGON DOE FEE	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1652000	248050	UNCLAIMED/OUTSTANDING	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1652000 Total				\$3,239	\$76	\$684	\$238	\$376	\$1,403	\$188	\$73	\$2	\$0
1652100	132040	PREPAID PENSION COSTS	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1652100	132095	PREPAID EMISSIONS PERMIT FEES (UT)	CAGE	\$401	\$0	\$0	\$0	\$79	\$269	\$37	\$16	\$1	\$0
1652100	132310	PREPAID RATING AGENCY	SO	\$69	\$2	\$19	\$5	\$8	\$30	\$4	\$2	\$0	\$0
1652100	132601	OTH PREPAY - LEASE - SHREWSBURY PROPERTY	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1652100	132602	OTH PREPAY - MEDFORD ENTERPRISE - RENT	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1652100	132603	OTH PREPAY - ASHTON PLANT LAND	CAGE	\$10	\$0	\$0	\$0	\$2	\$7	\$1	\$0	\$0	\$0
1652100	132604	OTH PREPAY - FERC HYDRO ADMIN FEE	SG	\$32	\$1	\$9	\$3	\$4	\$13	\$2	\$1	\$0	\$0
1652100	132605	GADSBY GAS TURBINES	CAGE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0



Miscellaneous Rate Base (Actuals)
 Average of Monthly Averages Ending - December 2008
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Account	Description	Alloc	Total	Calif	Oregon	Wash	Wy-PPPL	Utah	Idaho	Wy-UPL	FERC	Other
1652100	132606	OTHER PREPAY - LEASE COMMISSIONS	SO	\$39	\$1	\$11	\$3	\$4	\$17	\$2	\$1	\$0	\$0
1652100	132607	OTHER PREPAY-FERC LAND	SG	\$19	\$0	\$5	\$2	\$2	\$8	\$1	\$0	\$0	\$0
1652100	132608	Prepaid - Records Management Costs	SG	\$23	\$0	\$7	\$2	\$3	\$9	\$1	\$1	\$0	\$0
1652100	132620	PREPAYMENTS - WATER RIGHTS LEASE	SG	\$306	\$5	\$86	\$25	\$38	\$125	\$18	\$1	\$1	\$0
1652100	132625	PREPAYMENTS-CES/WAY/SEMPRA-DSM ENERGY S	SG	\$150	\$3	\$42	\$12	\$19	\$61	\$9	\$4	\$1	\$0
1652100	132630	PREPAID OR RENEWAL & HABITAT RESTORATION	OTHER	\$139	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$139
1652100	132650	PREPAID DUJES	CAEE	\$1,464	\$0	\$0	\$0	\$316	\$931	\$146	\$63	\$8	\$0
1652100	132700	PREPAID RENT	GFS	\$180	\$4	\$49	\$13	\$21	\$78	\$10	\$4	\$0	\$0
1652100	132701	INTERCO PREPAID RENT	GFS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1652100	132705	Prepaid Pole Contact	SG	\$66	\$1	\$19	\$5	\$8	\$27	\$4	\$2	\$0	\$0
1652100	132735	PREPAID RENT WEST VALLEY	CAGE	\$277	\$0	\$0	\$0	\$55	\$186	\$26	\$11	\$0	\$0
1652100	132740	PREPAID O&M WIND	CAGW	\$544	\$25	\$403	\$116	\$0	\$0	\$0	\$0	\$0	\$0
1652100	132745	PREPAID OUTAGE MAINTENANCE	CAGW	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1652100	132825	Prepaid LGIA Transmission	SG	\$2,493	\$44	\$703	\$201	\$311	\$1,021	\$145	\$59	\$10	\$0
1652100	132900	PREPAYMENTS - OTHER	CAEE	\$72	\$0	\$0	\$0	\$16	\$46	\$7	\$3	\$0	\$0
1652100	132900	PREPAYMENTS - OTHER	SO	\$652	\$15	\$178	\$48	\$76	\$282	\$38	\$15	\$0	\$0
1652100	132901	PRE FEES - OREGON PUB UTIL COMMISSION	OR	\$1,630	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1652100	132902	PREP FEES-WASH UTIL & TRANSP COMMISSION	WA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1652100	132903	PREP FEES-UTAH PUBLIC SERVICE COMMISSION	UT	\$2,091	\$0	\$0	\$0	\$0	\$2,091	\$0	\$0	\$0	\$0
1652100	132904	PREP FEES-IDAHO PUB UTIL COMMISSION	IDU	\$159	\$0	\$0	\$0	\$0	\$0	\$159	\$0	\$0	\$0
1652100	132905	PREP FEES-WYO PUBLIC SERVICE COMMISSION	WYP	\$46	\$0	\$0	\$0	\$46	\$0	\$0	\$0	\$0	\$0
1652100	132909	Prepaid Licensing Fees	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1652100	132910	Prepayments - Hardware & Software	SO	\$5,917	\$138	\$1,615	\$434	\$686	\$2,562	\$343	\$134	\$4	\$0
1652100	132920	OTH PREPAY-YAKIMA INDIAN NATION-5 YR ROW	CAGW	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1652100	132921	OTH PREPAY-FAS 106 FUNDING	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1652100	132924	OTH PREPAY-OREGON DOE FEE	OR	\$342	\$0	\$342	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1652100	132926	PREPAID ROYALTIES	CAEE	\$839	\$0	\$0	\$0	\$181	\$534	\$84	\$36	\$5	\$0
1652100	132998	PREPAID INSURANCE	CAEE	\$ (2,683)	\$0	\$0	\$0	\$ (579)	\$ (1,706)	\$ (268)	\$ (116)	\$ (15)	\$0
1652100	132999	PREPAY - RECLASS TO LT	SO	\$ (1,289)	\$ (30)	\$ (352)	\$ (95)	\$ (150)	\$ (558)	\$ (75)	\$ (29)	\$ (1)	\$0
1652100	134000	LT PREPAY RECLASS	SO	\$3,972	\$93	\$1,084	\$291	\$461	\$1,720	\$230	\$90	\$3	\$0
1652100	182600	PREPAYMENT-OTHER	CAEE	\$ (4)	\$0	\$0	\$0	\$ (1)	\$ (3)	\$ (0)	\$ (0)	\$ (0)	\$0
1652100	182600	PREPAYMENT-OTHER	CAEW	\$4	\$0	\$3	\$1	\$0	\$0	\$0	\$0	\$0	\$0
1652100 Total				\$17,962	\$302	\$5,853	\$1,066	\$1,607	\$7,750	\$924	\$303	\$18	\$139
1653000 Total		DOMESTIC COMMERCIAL PAPER	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1655000 Total		PREPAID - TAXES	CAEE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2281100 Total		ACC. PROV. PROP INS. - THERMAL	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2281200 Total		STORM REIMBURSEMENTS	SO	\$4	\$0	\$1	\$0	\$1	\$2	\$0	\$0	\$0	\$0
2281300 Total		ACC. PROV. PROP INS. - T&D SUBS	SO	\$ (3)	\$ (0)	\$ (1)	\$ (0)	\$ (0)	\$ (1)	\$ (0)	\$ (0)	\$ (0)	\$0
2281400 Total		Accum Prov For Prop Ins - General Pitt	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2281800 Total		Accum Prov For Property Ins - Hydro Prod	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0



Miscellaneous Rate Base (Actuals)

Average of Monthly Averages Ending - December 2008

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account	Secondary Account	Description	Alloc	Total	Calif	Oregon	Wash	Wv-PPL	Utah	Idaho	Wv-UPL	FERC	Other
2281900	280306	Accum Prov For Prop Ins-Vehicle Accident	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2281900 Total			SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2282100	0	ACCM PROV - INJ & DAMAGE	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2282100	280311	ACC. PROV. I & D - EXCL. AUTO	SO	\$ (8,078)	\$ (189)	\$ (2,205)	\$ (593)	\$ (937)	\$ (3,498)	\$ (469)	\$ (183)	\$ (5)	\$0
2282100 Total			SO	\$ (8,078)	\$ (189)	\$ (2,205)	\$ (593)	\$ (937)	\$ (3,498)	\$ (469)	\$ (183)	\$ (5)	\$0
2282200	280312	ACC. PROV. I & D - AUTO	SO	\$ (161)	\$ (4)	\$ (44)	\$ (12)	\$ (19)	\$ (70)	\$ (9)	\$ (4)	\$ (0)	\$0
2282200	280313	ACC. PROV. I&D - CONST.	SO	\$ (161)	\$ (4)	\$ (44)	\$ (12)	\$ (19)	\$ (70)	\$ (9)	\$ (4)	\$ (0)	\$0
2282200 Total			SO	\$ (161)	\$ (4)	\$ (44)	\$ (12)	\$ (19)	\$ (70)	\$ (9)	\$ (4)	\$ (0)	\$0
2282300	187240	CONTRA REG ASSET - TRANSITION PLAN SEVER	SO	\$ (18)	\$ (0)	\$ (5)	\$ (1)	\$ (2)	\$ (8)	\$ (1)	\$ (0)	\$ (0)	\$0
2282300	280319	ACCRUAL-TRANSITION PLAN SEVERANCE PAYMEN	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2283000	280330	FAS 112 BOOK RESERVE	SO	\$ (17,022)	\$ (398)	\$ (4,647)	\$ (1,249)	\$ (1,974)	\$ (7,371)	\$ (988)	\$ (385)	\$ (11)	\$0
2283000	280349	SUPPL. PENSION BENEFITS (RETIRE ALLOW)	SO	\$ (2,475)	\$ (58)	\$ (676)	\$ (182)	\$ (287)	\$ (1,072)	\$ (144)	\$ (56)	\$ (2)	\$0
2283000 Total			SO	\$ (19,497)	\$ (455)	\$ (5,322)	\$ (1,430)	\$ (2,261)	\$ (8,443)	\$ (1,131)	\$ (441)	\$ (13)	\$0
2283400	280321	FAS 106 - PACIFICORP EXCL. COAL MINES	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2283400 Total			SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2283500	280340	PENSION	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2283500	280350	Pension - Local 57	SO	\$ (918)	\$ (21)	\$ (251)	\$ (67)	\$ (106)	\$ (398)	\$ (53)	\$ (21)	\$ (1)	\$0
2283500 Total			SO	\$ (918)	\$ (21)	\$ (251)	\$ (67)	\$ (106)	\$ (398)	\$ (53)	\$ (21)	\$ (1)	\$0
2284100	284901	BLACK LUNG RESERVE	CAEE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2284100 Total			CAEE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2284200	284910	DECOMMISSIONING LIABILITY	TROJD	\$ (2,316)	\$ (106)	\$ (1,714)	\$ (495)	\$0	\$0	\$0	\$0	\$0	\$0
2284200	284912	TROJAN WORKING FUNDS BALANCES - NET	TROJD	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2284200 Total			TROJD	\$ (2,316)	\$ (106)	\$ (1,714)	\$ (495)	\$0	\$0	\$0	\$0	\$0	\$0
2300000	284918	ARO LIAB - TROJAN NUCLEAR PLANT	TROJUP	\$ (2,281)	\$ (105)	\$ (1,989)	\$ (488)	\$0	\$0	\$0	\$0	\$0	\$0
2300000 Total			TROJUP	\$ (2,281)	\$ (105)	\$ (1,989)	\$ (488)	\$0	\$0	\$0	\$0	\$0	\$0
2530000	289005	UNEARNED JOINT USE POLE CONTACT REVENUE	CA	\$ (211)	\$ (211)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2530000	289005	UNEARNED JOINT USE POLE CONTACT REVENUE	IDU	\$ (69)	\$0	\$0	\$0	\$0	\$0	\$ (69)	\$0	\$0	\$0
2530000	289005	UNEARNED JOINT USE POLE CONTACT REVENUE	OR	\$ (1,595)	\$0	\$ (1,595)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2530000	289005	UNEARNED JOINT USE POLE CONTACT REVENUE	UT	\$ (663)	\$0	\$0	\$0	\$0	\$ (663)	\$0	\$0	\$0	\$0
2530000	289005	UNEARNED JOINT USE POLE CONTACT REVENUE	WA	\$ (356)	\$0	\$0	\$ (356)	\$0	\$0	\$0	\$0	\$0	\$0
2530000	289005	UNEARNED JOINT USE POLE CONTACT REVENUE	WYP	\$ (135)	\$0	\$0	\$ (135)	\$0	\$0	\$0	\$0	\$0	\$0
2530000	289005	UNEARNED JOINT USE POLE CONTACT REVENUE	WYU	\$ (5)	\$0	\$0	\$0	\$0	\$0	\$0	\$ (5)	\$0	\$0
2530000	289009	OREGON DSM LOANS NPV UNEARNED INCOME	OTHER	\$ (1,233)	\$0	\$ (1,233)	\$0	\$0	\$0	\$0	\$0	\$0	\$ (1,233)
2530000 Total			OTHER	\$ (4,267)	\$ (211)	\$ (1,995)	\$ (356)	\$ (135)	\$ (663)	\$ (69)	\$ (5)	\$0	\$ (1,233)
2532500	289301	PARIBAS FUTURES 5310	CAEE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2532500 Total			CAEE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2539900	289025	DEF REV-DUKE/HERMISTON GAS SALE NOVATION	CAEE	\$ (2,296)	\$0	\$0	\$0	\$ (495)	\$ (1,460)	\$ (229)	\$ (99)	\$ (13)	\$0
2539900	289520	MILL FORK COAL LEASE	CAEE	\$ (55)	\$0	\$0	\$0	\$ (12)	\$ (35)	\$ (5)	\$ (2)	\$ (0)	\$0
2539900	289530	SOFTWARE LICENSE PAYMENTS - MICROSOFT	SO	\$ (333)	\$ (6)	\$ (91)	\$ (24)	\$ (39)	\$ (144)	\$ (19)	\$ (8)	\$ (0)	\$0
2539900	289904	LAKEVIEW BUYOUT	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2539900	289906	HERMISTON BREAKAGE FEE	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2539900	289907	FIRTH COGENERATION BUYOUT	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2539900	289908	MONSANTO CONTRACT	CAEE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2539900	289909	REDDING CONTRACT	SG	\$ (4,125)	\$ (72)	\$ (1,163)	\$ (332)	\$ (515)	\$ (1,689)	\$ (240)	\$ (98)	\$ (16)	\$0
2539900	289912	OPTION SALES	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2539900	289913	MCI - F.O.G. WIRE LEASE	CAGE	\$197	\$0	\$0	\$39	\$0	\$132	\$18	\$8	\$0	\$0
2539900	289913	MCI - F.O.G. WIRE LEASE	CAGW	\$ (82)	\$ (4)	\$ (60)	\$ (17)	\$0	\$0	\$0	\$0	\$0	\$0
2539900	289913	MCI - F.O.G. WIRE LEASE	SG	\$ (1,395)	\$ (24)	\$ (393)	\$ (112)	\$ (174)	\$ (571)	\$ (81)	\$ (33)	\$ (5)	\$0



Miscellaneous Rate Base (Actuals)

Average of Monthly Averages Ending - December 2008
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Account	Description	Alloc	Total	Calif	Oregon	Wash	Wy-PPPL	Utah	Idaho	Wy-UPL	FERC	Other
2539900	289914	AMERICAN ELECTRIC POWER CRP	CAGE	\$ (6,910)	\$0	\$0	\$0	\$ (1,368)	\$ (4,629)	\$ (636)	\$ (268)	\$ (9)	\$0
2539900	289914	AMERICAN ELECTRIC POWER CRP	CAGW	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2539900	289914	AMERICAN ELECTRIC POWER CRP	SG	\$ (5,769)	\$ (101)	\$ (1,626)	\$ (464)	\$ (720)	\$ (2,363)	\$ (335)	\$ (138)	\$ (22)	\$0
2539900	289915	FOOTCREEK CONTRACT	SG	\$ (912)	\$ (16)	\$ (257)	\$ (73)	\$ (114)	\$ (373)	\$ (53)	\$ (22)	\$ (4)	\$0
2539900	289917	West Valley Contract Term	CAGE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2539900	289925	TRANSM CONST SECURITY DEPOSITS	CAGE	\$ (1,238)	\$0	\$0	\$0	\$ (245)	\$ (829)	\$ (114)	\$ (48)	\$ (2)	\$0
2539900 Total				\$ (22,916)	\$ (226)	\$ (3,590)	\$ (1,024)	\$ (3,642)	\$ (11,961)	\$ (1,694)	\$ (709)	\$ (71)	\$0
2540000	288115	REG LIABILITY PROP INS RESERVE	SO	\$ (13)	\$ (0)	\$ (4)	\$ (1)	\$ (2)	\$ (6)	\$ (1)	\$ (0)	\$ (0)	\$0
2540000	288116	Calif Alternative Rate for Energy (CARE)	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2540000	288140	Reg Liability - WA A&G Credit	WA	\$228	\$0	\$0	\$228	\$0	\$0	\$0	\$0	\$0	\$0
2540000	288165	Reg Liab - OR Enrgy	OTHER	\$ (609)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$ (609)
2540000	288170	REG LIABILITY - CA GAIN ON SALE OF ASSET	CA	\$ (24)	\$ (24)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2540000	288171	REG LIABILITY - UT GAIN ON SALE OF ASSET	UT	\$ (552)	\$0	\$0	\$0	\$0	\$ (552)	\$0	\$0	\$0	\$0
2540000	288172	REG LIABILITY - ID GAIN ON SALE OF ASSET	IDU	\$ (85)	\$0	\$0	\$0	\$0	\$0	\$ (85)	\$0	\$0	\$0
2540000	288173	REG LIABILITY - WY GAIN ON SALE OF ASSET	WYP	\$ (191)	\$0	\$0	\$0	\$ (191)	\$0	\$0	\$0	\$0	\$0
2540000	288415	REGULATORY LIABILITY - DEF. BENEFIT- ARC	CAEE	\$ (3,837)	\$0	\$0	\$0	\$ (828)	\$ (2,440)	\$ (383)	\$ (166)	\$ (21)	\$0
2540000	288415	REGULATORY LIABILITY - DEF. BENEFIT- ARC	SE	\$614	\$10	\$161	\$46	\$86	\$252	\$40	\$17	\$2	\$0
2540000 Total				\$ (4,470)	\$ (15)	\$ (157)	\$ (273)	\$ (935)	\$ (2,745)	\$ (429)	\$ (149)	\$ (19)	\$ (609)
2541050	111595	ARO/REG DIFF - TROJAN NUCLEAR PLANT	TROJP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2541050	111650	ARO/REG DIFF - TROJAN NUCLEAR PLANT	TROJP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2541050	288506	ARO/REG DIFF - TROJAN NUCLEAR PLANT	TROJP	\$ (826)	\$ (42)	\$ (685)	\$ (198)	\$0	\$0	\$0	\$0	\$0	\$0
2541050 Total				\$ (926)	\$ (42)	\$ (685)	\$ (198)	\$0	\$0	\$0	\$0	\$0	\$0
Grand Total				\$42,466	\$ (579)	\$ (5,330)	\$ (1,778)	\$9,725	\$35,485	\$4,668	\$1,960	\$18	\$ (1,702)



Regulatory Assessts (Actuals)
 Average of Monthly Averages Ending - December 2008
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Account	Description	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other
1242000	0	INT FREE-PPL	OTHER	\$1,871	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,871
1242000	0	INT FREE-PPL	WA	\$9	\$0	\$0	\$9	\$0	\$0	\$0	\$0	\$0	\$0
1242000 Total				\$1,881	\$0	\$0	\$9	\$0	\$0	\$0	\$0	\$0	\$1,871
1242100	0	INT FREE 5 YR-PPL	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1242100	0	INT FREE 5 YR-PPL	WA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1242100 Total				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1242300	0	IDAHO-UPL	CA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1242300	0	IDAHO-UPL	IDU	\$21	\$0	\$0	\$0	\$0	\$0	\$21	\$0	\$0	\$0
1242300	0	IDAHO-UPL	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1242300	0	IDAHO-UPL	UT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1242300	0	IDAHO-UPL	WYP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1242300 Total				\$21	\$0	\$0	\$0	\$0	\$0	\$21	\$0	\$0	\$0
1243000	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	0	INT BEARING VAR%-PPL	OR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1243200	0	INT BEARING VAR%-PPL	OTHER	\$14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$14
1243200	0	INT BEARING VAR%-PPL	WA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1243200 Total				\$14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$14
1243300	0	TAX CREDIT-PPL	OR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1243300	0	TAX CREDIT-PPL	OTHER	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1
1243300 Total				\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1
1243400	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	0	ENERGY FINANSWER	CA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1244100	0	ENERGY FINANSWER	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1244100	0	ENERGY FINANSWER	OTHER	\$977	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$977
1244100	0	ENERGY FINANSWER	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1244100	0	ENERGY FINANSWER	UT	\$745	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1244100	0	ENERGY FINANSWER	WA	\$86	\$0	\$0	\$86	\$0	\$745	\$0	\$0	\$0	\$0
1244100	0	ENERGY FINANSWER	WYP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1244100 Total				\$1,808	\$0	\$0	\$86	\$0	\$745	\$0	\$0	\$0	\$977
1244200	0	PACIFIC ENVIRON	OR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1244200	0	PACIFIC ENVIRON	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1244200 Total				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1244300	0	INDUST FINANSWER	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1244300	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	0	HOME COMFORT	CA	\$20	\$20	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1244500	0	HOME COMFORT	OTHER	\$6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6
1244500	0	HOME COMFORT	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1244500	0	HOME COMFORT	WA	\$76	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1244500 Total				\$100	\$20	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6
1244500	0	"FINANSWER 12,000"	OTHER	\$44	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$44
1244500	0	"FINANSWER 12,000"	UT	\$18	\$0	\$0	\$0	\$0	\$18	\$0	\$0	\$0	\$0



Regulatory Assessts (Actuals)

Average of Monthly Averages Ending - December 2008
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Account	Description	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other
1244900	0	"FINANSWER 12,000"	WYU	\$8	\$0	\$0	\$0	\$0	\$0	\$0	\$8	\$0	\$0
1244900 Total				\$8	\$0	\$0	\$0	\$0	\$18	\$0	\$8	\$0	\$44
1245300	0	IRRIGATION FINANSWER	CA	\$20	\$20	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1245300	0	IRRIGATION FINANSWER	OTHER	\$(20)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$(20)
1245300 Total				\$0	\$20	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$(20)
1245400	0	RETRO ENERGY FINANS	OTHER	\$40	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$40
1245400	0	RETRO ENERGY FINANS	UT	\$(4)	\$0	\$0	\$0	\$0	\$(4)	\$0	\$0	\$0	\$(4)
1245400 Total				\$36	\$0	\$0	\$0	\$0	\$(4)	\$0	\$0	\$0	\$40
1247000	0	ELI/GAWL SYSTEM	CA	\$362	\$362	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1247000	0	ELI/GAWL SYSTEM	IDU	\$17	\$0	\$0	\$0	\$0	\$0	\$17	\$0	\$0	\$0
1247000	0	ELI/GAWL SYSTEM	OTHER	\$(6,961)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$(6,961)
1247000	0	ELI/GAWL SYSTEM	UT	\$4,610	\$0	\$0	\$0	\$0	\$4,610	\$0	\$0	\$0	\$0
1247000	0	ELI/GAWL SYSTEM	WA	\$1,915	\$0	\$0	\$1,915	\$0	\$0	\$0	\$0	\$0	\$0
1247000	0	ELI/GAWL SYSTEM	WYP	\$117	\$0	\$0	\$0	\$117	\$0	\$0	\$0	\$0	\$0
1247000	0	ELI/GAWL SYSTEM	WYU	\$5	\$0	\$0	\$0	\$0	\$0	\$0	\$5	\$0	\$0
1247000 Total				\$64	\$362	\$0	\$1,915	\$117	\$4,610	\$17	\$5	\$0	\$(6,961)
1247100	0	CSS/ELI SYSTEM	OTHER	\$(62)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$(62)
1247100 Total				\$(62)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$(62)
1249000	0	ESC - RESERVE	CA	\$(0)	\$(0)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1249000	0	ESC - RESERVE	IDU	\$(0)	\$0	\$0	\$0	\$0	\$0	\$(0)	\$0	\$0	\$0
1249000	0	ESC - RESERVE	OTHER	\$(65)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$(65)
1249000	0	ESC - RESERVE	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1249000	0	ESC - RESERVE	UT	\$(17)	\$0	\$0	\$0	\$0	\$(17)	\$0	\$0	\$0	\$0
1249000	0	ESC - RESERVE	WA	\$(4)	\$0	\$0	\$(4)	\$0	\$0	\$0	\$0	\$0	\$0
1249000	0	ESC - RESERVE	WYU	\$(0)	\$0	\$0	\$0	\$0	\$0	\$0	\$(0)	\$0	\$0
1249000 Total				\$(86)	\$(0)	\$0	\$(4)	\$0	\$(17)	\$(0)	\$(0)	\$0	\$(65)
1822200	111494	UNRECOVERED PLANT - TROJAN - CREDITS - D	TROJP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1822200	111495	"REG ASSET-UNREC PLANT-TROJAN,CR/DECOMMI"	TROJD	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1822200	185801	UNRECOVD PLANT - TROJAN-DR	TROJP	\$15,212	\$698	\$11,259	\$3,254	\$0	\$0	\$0	\$0	\$0	\$0
1822200	185802	UNRECOVD PLANT - TROJAN-DR	TROJP	\$(13,101)	\$(601)	\$(9,697)	\$(2,802)	\$0	\$0	\$0	\$0	\$0	\$0
1822200	185803	UNRECOVD PLANT - TROJAN-DECOM-DR	TROJD	\$17,981	\$826	\$13,309	\$3,846	\$0	\$0	\$0	\$0	\$0	\$0
1822200	185804	UNRECOVD PLANT - TROJAN-DECOM-CR	TROJD	\$(14,889)	\$(684)	\$(11,021)	\$(3,185)	\$0	\$0	\$0	\$0	\$0	\$0
1822200	185805	UNRECOVD PLNT - TROJAN-WESTGHOUSE	TROJP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1822200 Total				\$6,202	\$239	\$3,850	\$1,113	\$0	\$0	\$0	\$0	\$0	\$0
1822230	185808	UNREC PLANT TROJAN - WA	WA	\$(712)	\$0	\$0	\$(712)	\$0	\$0	\$0	\$0	\$0	\$0
1822230 Total				\$(712)	\$0	\$0	\$(712)	\$0	\$0	\$0	\$0	\$0	\$0
1822240	185809	UNREC PLANT TROJAN - OR	OR	\$(176)	\$0	\$(176)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1822240 Total				\$(176)	\$0	\$(176)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1822600	111614	REG ASSET-TRAIL MTN MINE UNRECOVD INVEST	CAEE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1822600	187058	Trail Mountain Mine Closure Costs	CAEE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1822600	187059	TRAIL MTN MINE UNRECOVERED INVEST	CAEE	\$(10,608)	\$0	\$0	\$0	\$(2,289)	\$(6,744)	\$(1,059)	\$(458)	\$(58)	\$0
1822600	187059	TRAIL MTN MINE UNRECOVERED INVEST	SE	\$10,608	\$175	\$2,775	\$802	\$1,479	\$4,359	\$684	\$296	\$37	\$0
1822600 Total				\$0	\$175	\$2,775	\$802	\$(810)	\$(2,386)	\$(374)	\$(162)	\$(20)	\$0
1822700	185821	UNRECOVERED PLANT - POWERDALE HYDRO PLAN	CAGW	\$8,703	\$398	\$5,443	\$1,862	\$0	\$0	\$0	\$0	\$0	\$0



Regulatory Assests (Actuals)
 Average of Monthly Averages Ending - December 2008
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Account	Description	Alloc	Total	Calif	Oregon	Wash	Wy-PP	Utah	Idaho	Wy-UPL	FERC	Other
1822700	185821	UNRECOVERED PLANT - POWERDALE HYDRO PLAN	SG	\$ (2,066)	\$ (36)	\$ (582)	\$ (166)	\$ (258)	\$ (846)	\$ (120)	\$ (49)	\$ (8)	\$0
1822700 Total				\$5,537	\$262	\$5,560	\$1,696	\$ (258)	\$ (846)	\$ (120)	\$ (49)	\$ (8)	\$0
1823000	101218	ENERGY FINANSWER - UT 1996	UT	\$87	\$0	\$0	\$0	\$0	\$87	\$0	\$0	\$0	\$0
1823000 Total				\$87	\$0	\$0	\$0	\$0	\$87	\$0	\$0	\$0	\$0
1823020	187001	IDAI COSTS - NO. CA DIRECT ACCESS	CA	\$140	\$140	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823020 Total				\$140	\$140	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823040	187002	OREGON DIRECT ACCESS	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823040	187711	SCH 781 DIRECT ACCESS SHOPPING IN	OTHER	\$262	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$262
1823040	187743	SCH 294-25 TRANSITION ADJ BAL ACCT	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823040	187744	SCH 294-27 TRANSITION ADJ BAL ACCT	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823040	187764	IMPLEMENTATION COST II - RESIDENTIAL	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823040	187765	IMPLEMENTATION COST II - NONRESIDENTIAL	OTHER	\$ (0)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$ (0)
1823040	187766	IMPLEMENTATION COST II - NONRESIDENTIAL	OTHER	\$ (0)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$ (0)
1823040	187767	IMPLEMENTATION COST 3 - RESIDENTIAL	OTHER	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3
1823040	187768	IMPLEMENTATION COST 3 - NON RES SMALL	OTHER	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3
1823040	187769	IMPLEMENTATION COST 3 - NON RES LARGE	OTHER	\$13	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$13
1823040	187771	SB1149 IMPLEMENTATION COSTS 4 - RESIDEN	OTHER	\$27	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$27
1823040	187772	SB1149 IMPLEMENTATION COSTS 4 - SMALL N	OTHER	\$9	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$9
1823040	187773	SB1149 IMPLEMENTATION COSTS 4 - LARGE NO	OTHER	\$42	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$42
1823040	187774	SB1149 Implementation Costs 5 - Resident	OTHER	\$68	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$68
1823040	187775	SB1149 IMPLEMENTATION COSTS 5 - SMALL	OTHER	\$30	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$30
1823040	187776	SB1149 IMPLEMENTATION COSTS 5 - LARGE N	OTHER	\$68	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$68
1823040	187777	SB1149 Implementation Costs Phase VI - R	OTHER	\$264	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$264
1823040	187778	SB1149 Implementation Costs VI - Small	OTHER	\$122	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$122
1823040	187779	SB1149 Implementation Costs VI - Large N	OTHER	\$136	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$136
1823040	187780	IMPLEMENT COST 7 RESIDENTIAL	OTHER	\$276	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$276
1823040	187781	IMPLEMENT COST 7 NON-RESIDENTIAL	OTHER	\$120	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$120
1823040	187782	IMPLEMENT COST 7 NON-RESIDENTIAL	OTHER	\$134	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$134
1823040 Total				\$1,578	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,578
1823600	187040	PITTSBERG - MIDWAY ARBITRATION	CAEE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823600 Total				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823670	187104	FAS 87/88 PENSION UT	UT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823670	187601	Contra Pension Reg Asset MMT & CTG - WY	WYP	\$ (183)	\$0	\$0	\$0	\$ (183)	\$0	\$0	\$0	\$0	\$0
1823670	187623	Reg Asset - Post-Ret MMT - WY	WYP	\$37	\$0	\$0	\$0	\$37	\$0	\$0	\$0	\$0	\$0
1823670 Total				\$ (146)	\$0	\$0	\$0	\$ (146)	\$0	\$0	\$0	\$0	\$0
1823910	100617	AMERICAN BARREL	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823910	100618	AMERICAN BARREL	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823910	100638	INS RECOVERY/SITES	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823910	100639	INS RECOVERY/SITES	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823910	100640	INS RECOVERY/SITES	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823910	100641	INS RECOVERY/SITES	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823910	100651	VARIOUS MINOR SITES	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823910	100652	VARIOUS MINOR SITES	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823910	100653	VARIOUS MINOR SITES	SO	\$3	\$0	\$1	\$0	\$0	\$1	\$0	\$0	\$0	\$0



Regulatory Assests (Actuals)
 Average of Monthly Averages Ending - December 2008
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 (Allocated in Thousands)

Primary Account	Secondary Account	Description	Alloc	Total	Calif	Oregon	Wash	Wy-PP	Utah	Idaho	Wy-UPL	FERC	Other
1823910	100708	HAZARDOUS WASTE	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823910	100709	HAZARDOUS WASTE	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823910	100710	HAZARDOUS WASTE	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823910	100841	VISIBILITY STUDIES	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823910	100842	VISIBILITY STUDIES	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823910	100843	VISIBILITY STUDIES	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823910	100856	NT0 INVEST/CLEANUP	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823910	100873	D-SM RETAIL MINOR SIT	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823910	100874	D-SM RETAIL MINOR SIT	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823910	100875	D-SM RETAIL MINOR SIT	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823910	101866	DSM THEA FOSS WATERWAY CLEANUP	SO	\$10	\$10	\$0	\$3	\$1	\$4	\$1	\$0	\$0	\$0
1823910	101868	DS-M RETAIL MINOR SITES	SO	\$40	\$40	\$1	\$3	\$5	\$17	\$2	\$1	\$0	\$0
1823910	101911	ORHIR/TELLURIDE INVESTIGATION & CLEANUP	SO	\$33	\$33	\$1	\$9	\$2	\$4	\$14	\$2	\$1	\$0
1823910	101912	PRINCEVILLE SERVICE CENTER CLEANUP	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823910	101912	UTAH METALS CLEANUP	SO	\$3	\$3	\$0	\$1	\$0	\$1	\$0	\$0	\$0	\$0
1823910	102026	D-SM RETAIL MINOR SITES	SO	\$90	\$90	\$2	\$25	\$7	\$10	\$39	\$5	\$2	\$0
1823910	102027	D-SM THEA FOSS WATERWAY CLEANUP	SO	\$4	\$4	\$0	\$1	\$0	\$0	\$0	\$0	\$0	\$0
1823910	102041	UTAH METALS CLEANUP	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823910	102103	UTAH METALS CLEANUP	SO	\$1	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823910	102104	ASTORIA YOUNGS BAY CLEANUP	SO	\$80	\$80	\$2	\$22	\$6	\$9	\$35	\$5	\$2	\$0
1823910	102105	D-SM RETAIL MINOR SITES	SO	\$6	\$6	\$0	\$2	\$0	\$1	\$2	\$0	\$0	\$0
1823910	102191	ASTORIA YOUNGS BAY CLEANUP	SO	\$170	\$170	\$4	\$47	\$12	\$20	\$74	\$10	\$4	\$0
1823910	102193	UTAH METALS CLEANUP	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823910	102194	DSM RETAIL MINOR SITES	SO	\$106	\$106	\$2	\$29	\$8	\$12	\$46	\$6	\$2	\$0
1823910	102324	DSM RETAIL MINOR SITES	SO	\$102	\$102	\$2	\$28	\$7	\$12	\$44	\$6	\$2	\$0
1823910	102325	ASTORIA YOUNG'S BAY CLEANUP	SO	\$64	\$64	\$1	\$17	\$5	\$7	\$28	\$4	\$1	\$0
1823910	102326	UTAH METALS CLEANUP	SO	\$15	\$15	\$0	\$4	\$1	\$2	\$7	\$1	\$0	\$0
1823910	102463	D-SM RETAIL MINOR SITES	SO	\$137	\$137	\$3	\$38	\$10	\$16	\$60	\$8	\$3	\$0
1823910	102464	ASTORIA YOUNGS BAY CLEANUP	SO	\$32	\$32	\$1	\$9	\$2	\$4	\$14	\$2	\$1	\$0
1823910	102467	THIRD WEST SUBSTATION CLEANUP	SO	\$2,012	\$2,012	\$47	\$549	\$148	\$233	\$871	\$117	\$45	\$1
1823910	102477	SALT LAKE CITY AUTO	SO	\$21	\$21	\$0	\$6	\$2	\$2	\$9	\$1	\$0	\$0
1823910	102570	D-SM RETAIL MINOR SITES	SO	\$2,164	\$2,164	\$51	\$591	\$159	\$251	\$937	\$126	\$49	\$1
1823910	102571	SALT LAKE CITY AUTO	SO	\$5	\$5	\$0	\$1	\$0	\$1	\$2	\$0	\$0	\$0
1823910	102584	WASHINGTON NON-DEFERRED COSTS	WA	\$(482)	\$(482)	\$0	\$0	\$(482)	\$0	\$0	\$0	\$0	\$0
1823910	102661	ASTORIA YOUNG BAY CLEANUP	SO	\$425	\$425	\$10	\$116	\$31	\$49	\$184	\$25	\$10	\$0
1823910	102687	PORTLAND STEAM PIPE REMOVAL	SO	\$526	\$526	\$12	\$144	\$39	\$61	\$228	\$31	\$12	\$0
1823910	102771	ENVIRONMENTAL COST UNDER AMORTIZATION	SO	\$846	\$846	\$20	\$231	\$62	\$98	\$366	\$49	\$19	\$1
1823910 Total				\$6,416	\$161	\$1,883	\$24	\$600	\$2,987	\$400	\$156	\$5	\$0
1823920	101182	IND FINANSWER 93	UT	\$8	\$0	\$0	\$0	\$0	\$0	\$8	\$0	\$0	\$0
1823920	101183	IND FINANSWER 94	UT	\$33	\$0	\$0	\$0	\$0	\$33	\$0	\$0	\$0	\$0
1823920	101184	IND FINANSWER 95	UT	\$53	\$0	\$0	\$0	\$0	\$53	\$0	\$0	\$0	\$0
1823920	101185	IND FINANSWER 96	UT	\$36	\$0	\$0	\$0	\$0	\$36	\$0	\$0	\$0	\$0
1823920	101188	COMM BUILDING 93	UT	\$1	\$0	\$0	\$0	\$0	\$1	\$0	\$0	\$0	\$0
1823920	101189	COMM BUILDING 94	UT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0



Regulatory Assets (Actuals)
 Average of Monthly Averages Ending - December 2008
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Account	Description	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other
1823920	101190	COMM BUILDING 96	UT	\$4	\$0	\$0	\$0	\$0	\$4	\$0	\$0	\$0	\$0
1823920	101215	ENERGY FINANSWER93	UT	\$30	\$0	\$0	\$0	\$0	\$30	\$0	\$0	\$0	\$0
1823920	101216	ENERGY FINANSWER - UT 1994	UT	\$104	\$0	\$0	\$0	\$0	\$104	\$0	\$0	\$0	\$0
1823920	101217	ENERGY FINANSWER - UT 1995	UT	\$104	\$0	\$0	\$0	\$0	\$104	\$0	\$0	\$0	\$0
1823920	101221	COMM COMPETITIVE93	UT	\$10	\$0	\$0	\$0	\$0	\$10	\$0	\$0	\$0	\$0
1823920	101222	COMM RETROFIT 93	UT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	101224	FINANSWER 12000 93	UT	\$2	\$0	\$0	\$0	\$0	\$2	\$0	\$0	\$0	\$0
1823920	101225	"FINANSWER 12,000 - UTAH 1994"	UT	\$8	\$0	\$0	\$0	\$0	\$8	\$0	\$0	\$0	\$0
1823920	101261	"ENERGY FINANCER, WYO-P 1998"	WYP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	101267	INDUSTRIAL FINANSWER - WYOMING P - 1998	WYP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	101270	COMMERCIAL RETROFIT - WYOMING P 1998	WYP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	101281	SUPER GOOD CENTS WYP 1998	WYP	\$3	\$0	\$0	\$0	\$3	\$0	\$0	\$0	\$0	\$0
1823920	101295	INDUSTRIAL FINANSWER - WYOMING U 1998	WYU	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$3	\$0	\$0
1823920	101270	INDUSTRIAL FINANSWER - WYOMING U 1998	WYU	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$3	\$0	\$0
1823920	101902	ENERGY FINANSWER - WY PPL 1999	WYP	\$3	\$0	\$0	\$0	\$3	\$0	\$0	\$0	\$0	\$0
1823920	101903	INDUSTRIAL FINANSWER - WY PPL 1999	WYP	\$3	\$0	\$0	\$0	\$3	\$0	\$0	\$0	\$0	\$0
1823920	101944	COMMERCIAL RETROFIT - WYOMING - PPL 2000	WYP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	101945	ENERGY FINANSWER-WYOMING - PPL 2000	WYP	\$2	\$0	\$0	\$0	\$2	\$0	\$0	\$0	\$0	\$0
1823920	101946	INDUSTRIAL FINANSWER-WYOMING - PPL 2000	WYP	\$6	\$0	\$0	\$0	\$6	\$0	\$0	\$0	\$0	\$0
1823920	101947	SELF AUDIT - WYOMING - PPL 2000	WYP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	101948	SPECIAL CONTRACTS-DSM-WY-PPL 2001	WYP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	101949	SELF AUDIT - WYOMING - UP&L 2000	WYU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	102030	ENERGY FINANSWER - WASHINGTON	OTHER	\$3,440	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,440
1823920	102032	INDUSTRIAL FINANSWER - WASHINGTON	OTHER	\$14,769	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$14,769
1823920	102033	LOW INCOME - WASHINGTON	OTHER	\$5,331	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,331
1823920	102034	SELF AUDIT - WASHINGTON	OTHER	\$14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$14
1823920	102036	COMMERCIAL SMALL RETROFIT - WASHINGTON	OTHER	\$788	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$788
1823920	102037	INDUSTRIAL SMALL RETROFIT - WASHINGTON	OTHER	\$13	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$13
1823920	102038	COMMERCIAL RETROFIT LIGHTING - WASHINGTON	OTHER	\$624	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$624
1823920	102039	INDUSTRIAL RETROFIT LIGHTING-WA	OTHER	\$88	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$88
1823920	102040	NEEA - WASHINGTON	OTHER	\$3,056	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,056
1823920	102043	ENERGY CODE DEVELOPMENT	OTHER	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2
1823920	102044	HOME COMFORT - WASHINGTON	OTHER	\$154	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$154
1823920	102045	WEATHERIZATION - WASHINGTON	OTHER	\$22	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$22
1823920	102046	HASSLE FREE	OTHER	\$41	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$41
1823920	102067	COMMERCIAL RETROFIT - WYOMING - PPL 2001	WYP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	102068	ENERGY FINANSWER - WYOMING PPL - 2001	WYP	\$14	\$0	\$0	\$0	\$14	\$0	\$0	\$0	\$0	\$0
1823920	102069	INDUSTRIAL FINANSWER-WYOMING - PPL 2001	WYP	\$37	\$0	\$0	\$0	\$37	\$0	\$0	\$0	\$0	\$0
1823920	102070	SELF AUDIT - WYOMING - PPL 2001	WYP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	102071	SELF AUDIT - WYOMING - UP&L 2001	WYU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	102072	COMPACT FLUORESCENT LAMPS - WASHINGTON	OTHER	\$1,183	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,183
1823920	102127	RESIDENTIAL PROGRAM RESEARCH - WA	OTHER	\$24	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$24
1823920	102128	WA REVENUE RECOVERY - SBC OFFSET	OTHER	\$ (37,850)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$ (37,850)
1823920	102131	ENERGY FINANSWER - UTAH 2001/2002	OTHER	\$1,280	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,280
1823920	102133	INDUSTRIAL FINANSWER - UTAH 2001/2002	OTHER	\$1,353	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,353



Regulatory Assessts (Actuals)

Average of Monthly Averages Ending - December 2008

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account	Secondary Account	Description	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other
1823920	102138	COMPACT FLUOR LAMPS (CFL) UT 2001/2002	OTHER	\$4,202	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,202
1823920	102147	COMMERCIAL SMALL RETROFIT - UT 2001/2002	OTHER	\$648	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$648
1823920	102148	INDUSTRIAL SMALL RETROFIT - UT 2002	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	102149	COMMERCIAL RETROFIT LIGHTING - UT 2001/2	OTHER	\$498	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$498
1823920	102150	INDUSTRIAL RETROFIT LIGHTING - UT 2001/2	OTHER	\$82	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$82
1823920	102158	ENERGY FINANSWER - WYP - 2002	WYP	\$6	\$0	\$0	\$0	\$6	\$0	\$0	\$0	\$0	\$6
1823920	102159	INDUSTRIAL FINANSWER - WYP - 2002	WYP	\$20	\$0	\$0	\$0	\$20	\$0	\$0	\$0	\$0	\$20
1823920	102160	SELF AUDIT - WYP - 2002	WYP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	102161	SELF AUDIT - WYU - 2002	WYP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	102185	WEB AUDIT PILOT - WA	OTHER	\$527	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$527
1823920	102186	APPLIANCE REBATE - WA	OTHER	\$18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$18
1823920	102195	INDUSTRIAL RETROFIT LIGHTING - UT 2002	OTHER	\$71	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$71
1823920	102196	POWER FORWARD UT 2002	OTHER	\$115	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$115
1823920	102205	A/C LOAD CONTROL PGM - RESIDENTIAL - UT	OTHER	\$28	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$28
1823920	102206	SCHOOL ENERGY EDUCATION - WA	OTHER	\$1,649	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,649
1823920	102208	COMPACT FLUORESCENT LAMPS (CFL) - WYP 20	OTHER	\$2	\$0	\$0	\$0	\$2	\$0	\$0	\$0	\$0	\$2
1823920	102209	AIR CONDITIONING - UT 2002	OTHER	\$24	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$24
1823920	102210	HASSELFREE EFFICIENCY - IDU 2003	IDU	\$1	\$0	\$0	\$0	\$0	\$0	\$1	\$0	\$0	\$1
1823920	102213	REFRIGERATOR RECYCLING PGM - UT 2003	OTHER	\$1,509	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,509
1823920	102214	REFRIGERATOR RECYCLING PGM - WA	OTHER	\$1,649	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,649
1823920	102215	REFRIGERATOR RECYCLING - WYP 2003	OTHER	\$2	\$0	\$0	\$0	\$2	\$0	\$0	\$0	\$0	\$2
1823920	102223	A/C LOAD CONTROL - RESIDENTIAL UT 2003	OTHER	\$460	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$460
1823920	102225	AIR CONDITIONING - UT 2003	OTHER	\$2,564	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,564
1823920	102226	COMMERCIAL RETROFIT LIGHTING - UT 2003	OTHER	\$1,187	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,187
1823920	102227	COMMERCIAL SMALL RETROFIT - UT 2003	OTHER	\$895	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$895
1823920	102228	COMPACT FLUORESCENT LAMP (CFL) - UT 2002	OTHER	\$13	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$13
1823920	102229	ENERGY FINANSWER - UT 2003	OTHER	\$1,542	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,542
1823920	102230	INDUSTRIAL FINANSWER - UT 2003	OTHER	\$191	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$191
1823920	102231	INDUSTRIAL RETROFIT LIGHTING - UT 2003	OTHER	\$14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$14
1823920	102232	INDUSTRIAL SMALL RETROFIT - UTAH - 2003	OTHER	\$ (27)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$ (27)
1823920	102233	POWER FORWARD - UT 2003	OTHER	\$2	\$0	\$0	\$0	\$2	\$0	\$0	\$0	\$0	\$2
1823920	102236	COMPACT FLUORESCENT LAMPS - WYP 2003	WYP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	102237	ENERGY FINANSWER - WYP 2003	WYP	\$23	\$0	\$0	\$0	\$23	\$0	\$0	\$0	\$0	\$23
1823920	102238	INDUSTRIAL FINANSWER - WYP 2003	WYP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	102239	SELF AUDIT - WYOMING - PPL 2003	WYP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	102245	CA REVENUE RECOVERY - BALANCING ACCT	OTHER	\$ (378)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$ (378)
1823920	102327	COMMERCIAL SELF-DIRECT UT 2003	OTHER	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4
1823920	102328	INDUSTRIAL SELF-DIRECT UT 2003	OTHER	\$7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7
1823920	102336	LOW INCOME - UTAH - 2004	OTHER	\$22	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$22
1823920	102337	REFRIGERATOR RECYCLING PGM - UT 2004	OTHER	\$3,581	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,581
1823920	102338	AC LOAD CONTROL - RESIDENTIAL UT 2004	OTHER	\$2,910	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,910
1823920	102339	AIR CONDITIONING - UT 2004	OTHER	\$3,026	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,026
1823920	102340	COMMERCIAL RETROFIT LIGHTING - UT 2004	OTHER	\$1,547	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,547
1823920	102341	COMMERCIAL SMALL RETROFIT - UT 2004	OTHER	\$285	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$285



Regulatory Assessts (Actuals)
 Average of Monthly Averages Ending - December 2008
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Account	Description	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other
1823920	102342	COMPACT FLOURESCENT LAMPS (CFL) UT 2004	OTHER	\$ (1)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$ (1)
1823920	102343	ENERGY FINANSWER - UT 2004	OTHER	\$1,227	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,227
1823920	102344	INDUSTRIAL FINANSWER - UT 2004	OTHER	\$2,562	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,562
1823920	102345	INDUSTRIAL RETROFIT - UT 2004	OTHER	\$230	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$230
1823920	102346	INDUSTRIAL SMALL RETROFIT - UT 2004	OTHER	\$51	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$51
1823920	102347	POWER FORWARD - UT 2004	OTHER	\$54	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$54
1823920	102348	COMMERCIAL SELF-DIRECT - UT 2004	OTHER	\$89	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$89
1823920	102349	INDUSTRIAL SELF-DIRECT - UT 2004	OTHER	\$129	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$129
1823920	102351	ENERGY FINANSWER - ID/UT 2004	IDU	\$5	\$0	\$0	\$0	\$0	\$0	\$5	\$0	\$0	\$0
1823920	102360	REFRIGERATOR RECYCLING PGM - WYP 2004	WYP	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	102362	ENERGY FINANSWER - WYP 2004	WYP	\$11	\$0	\$0	\$0	\$11	\$0	\$0	\$0	\$0	\$0
1823920	102363	INDUSTRIAL FINANSWER - WYP 2004	WYP	\$29	\$0	\$0	\$0	\$29	\$0	\$0	\$0	\$0	\$0
1823920	102364	SELF AUDIT - WYOMING - PPL 2004	WYP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	102443	ESSENTIAL NEW CONSTRUCTION - WASHINGTON	OTHER	\$525	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$525
1823920	102444	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	\$76	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$76
1823920	102458	COMMERCIAL FINANSWER EXPRESS - WASHINGTON	OTHER	\$1,648	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,648
1823920	102459	INDUSTRIAL FINANSWER EXPRESS - WASHINGTON	OTHER	\$601	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$601
1823920	102460	COMMERCIAL FINANSWER EXPRESS - UTAH - 20	OTHER	\$446	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$446
1823920	102461	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	OTHER	\$146	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$146
1823920	102462	UTAH REVENUE RECOVERY - SBC OFFSET	OTHER	\$ (119,609)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$ (119,609)
1823920	102502	RETROFIT COMMISSIONING PROGRAM - UTAH	OTHER	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2
1823920	102503	C&I LIGHTING LOAD CONTROL - UTAH - 2004	OTHER	\$23	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$23
1823920	102504	REFRIGERATOR RECYCLING PGM - IDAHO - 200	IDU	\$1	\$0	\$0	\$0	\$0	\$0	\$1	\$0	\$0	\$0
1823920	102506	COMMERCIAL FINANSWER EXPRESS - IDAHO - 2	IDU	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4
1823920	102507	INDUSTRIAL FINANSWER EXPRESS - IDAHO - 2	IDU	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4
1823920	102508	IRRIGATION EFFICIENCY PROGRAM - IDAHO -	IDU	\$14	\$0	\$0	\$0	\$0	\$0	\$14	\$0	\$0	\$0
1823920	102518	ENERGY FINANSWER - ID/UT 2005	IDU	\$3	\$0	\$0	\$0	\$0	\$0	\$3	\$0	\$0	\$0
1823920	102525	REFRIGERATOR RECYCLING PGM - IDAHO - 200	IDU	\$3	\$0	\$0	\$0	\$0	\$0	\$3	\$0	\$0	\$0
1823920	102528	COMMERCIAL FINANSWER EXPRESS - IDAHO - 2	IDU	\$3	\$0	\$0	\$0	\$0	\$0	\$3	\$0	\$0	\$0
1823920	102529	INDUSTRIAL FINANSWER EXPRESS - IDAHO - 2	IDU	\$2	\$0	\$0	\$0	\$0	\$0	\$2	\$0	\$0	\$0
1823920	102530	IRRIGATION EFFICIENCY PROGRAM - IDAHO -	IDU	\$31	\$0	\$0	\$0	\$0	\$0	\$31	\$0	\$0	\$0
1823920	102532	LOW INCOME - UTAH - 2005	OTHER	\$48	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$48
1823920	102533	REFRIGERATOR RECYCLING PGM - UTAH - 2005	OTHER	\$3,306	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,306
1823920	102534	A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20	OTHER	\$3,060	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,060
1823920	102535	AIR CONDITIONING - UTAH - 2005	OTHER	\$2,347	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,347
1823920	102536	COMMERCIAL RETROFIT LIGHTING - UTAH - 20	OTHER	\$65	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$65
1823920	102537	COMMERCIAL SMALL RETROFIT - UTAH - 2005	OTHER	\$223	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$223
1823920	102539	ENERGY FINANSWER - UTAH - 2005	OTHER	\$1,476	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,476
1823920	102540	INDUSTRIAL FINANSWER - UTAH - 2005	OTHER	\$3,485	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,485
1823920	102541	INDUSTRIAL RETROFIT LIGHTING - UTAH - 20	OTHER	\$60	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$60
1823920	102543	POWER FORWARD - UTAH - 2005	OTHER	\$50	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$50
1823920	102544	COMMERCIAL SELF-DIRECT - UTAH - 2005	OTHER	\$67	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$67
1823920	102545	INDUSTRIAL SELF-DIRECT - UTAH - 2005	OTHER	\$103	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$103
1823920	102546	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	\$944	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$944



Regulatory Assessts (Actuals)

Average of Monthly Averages Ending - December 2008

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account	Secondary Account	Description	Aloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other
1823920	102547	COMMERCIAL FINANSWER EXPRESS - UTAH - 20	OTHER	\$1,967	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,967
1823920	102548	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	OTHER	\$421	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$421
1823920	102549	RETROFIT COMMISSIONING PROGRAM - UTAH -	OTHER	\$105	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$105
1823920	102550	C&I LIGHTING LOAD CONTROL - UTAH - 2005	OTHER	\$36	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$36
1823920	102552	ENERGY FINANSWER - WYOMING PPL - 2005	WYP	\$5	\$0	\$0	\$0	\$5	\$0	\$0	\$0	\$0	\$5
1823920	102553	INDUSTRIAL FINANSWER-WYOMING - PPL 2005	WYP	\$19	\$0	\$0	\$0	\$19	\$0	\$0	\$0	\$0	\$19
1823920	102554	SELF AUDIT - WYOMING - PPL 2005	WYP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	102555	REFRIGERATOR RECYCLING - PPL WYOMING - 2	WYP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	102556	1823920/102556	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	102562	APPLIANCE INCENTIVE - WASHWISE - WASHING	OTHER	\$53	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$53
1823920	102586	IRRIGATION LOAD CONTROL - UTAH - 2005	OTHER	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3
1823920	102702	ENERGY FINANSWER - WYOMING PPL - 2006	WYP	\$2	\$0	\$0	\$0	\$2	\$0	\$0	\$0	\$0	\$2
1823920	102703	INDUSTRIAL FINANSWER-WYOMING-PPL 2006	WYP	\$4	\$0	\$0	\$0	\$4	\$0	\$0	\$0	\$0	\$4
1823920	102706	LOW INCOME-UTAH-2006	OTHER	\$119	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$119
1823920	102707	REFRIGERATOR RECYCLING PGM-UTAH-2006	OTHER	\$3,752	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,752
1823920	102708	A/C LOAD CONTROL-RESIDENTIAL/UTAH-2006	OTHER	\$8,624	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$8,624
1823920	102709	AIR CONDITIONING-UTAH-2006	OTHER	\$1,499	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,499
1823920	102712	ENERGY FINANSWER-UTAH-2006	OTHER	\$2,187	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,187
1823920	102713	INDUSTRIAL FINANSWER-WYOMING-UTAH-2006	OTHER	\$2,748	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,748
1823920	102717	COMMERCIAL SELF-DIRECT-UTAH-2006	OTHER	\$65	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$65
1823920	102718	INDUSTRIAL SELF-DIRECT-UTAH-2006	OTHER	\$122	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$122
1823920	102719	RESIDENTIAL NEW CONSTRUCTION-UTAH-2006	OTHER	\$1,848	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,848
1823920	102720	COMMERCIAL FINANSWER EXPRESS-UTAH-2006	OTHER	\$2,469	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,469
1823920	102721	INDUSTRIAL FINANSWER-UTAH-2006	OTHER	\$536	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$536
1823920	102722	RETROFIT COMMISSIONING PROGRAM - UTAH-200	OTHER	\$211	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$211
1823920	102723	C&I LIGHTING LOAD CONTROL - UTAH-2006	OTHER	\$8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$8
1823920	102725	CALIFORNIA DSM EXPENSE-2006	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	102759	HOME ENERGY EFF INCENTIVE PROG-UTAH-2006	OTHER	\$241	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$241
1823920	102760	HOME ENERGY EFF INCENTIVE PROG-WA-2006	OTHER	\$967	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$967
1823920	102761	HOME ENERGY EFF INCENTIVE PROG-PPL WYOMI	WYP	\$12	\$0	\$0	\$0	\$12	\$0	\$0	\$0	\$0	\$12
1823920	102767	DSR COSTS BEING AMORTIZED	OTHER	\$ (5,176)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$ (5,176)
1823920	102788	DSR COSTS BEING AMORTIZED	WYP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	102789	DSR COSTS BEING AMORTIZED	WYP	\$5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5
1823920	102790	DSR COSTS BEING AMORTIZED	WYP	\$3	\$0	\$0	\$0	\$3	\$0	\$0	\$0	\$0	\$3
1823920	102791	DSR COSTS BEING AMORTIZED	WYP	\$3	\$0	\$0	\$0	\$3	\$0	\$0	\$0	\$0	\$3
1823920	102792	DSR COSTS BEING AMORTIZED	WYP	\$3	\$0	\$0	\$0	\$3	\$0	\$0	\$0	\$0	\$3
1823920	102796	DSR COSTS BEING AMORTIZED	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	102798	ENERGY FINANSWER - WYOMING PPL - 2007	WYP	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2
1823920	102799	MAJOR CUSTOMER 99	WYP	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3
1823920	102802	HOME ENERGY EFF INCENTIVE PRO - PPL WYOM	WYP	\$9	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$9
1823920	102803	LOW-INCOME WEATHERIZATION - WYOMING PPL-	WYP	\$5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5
1823920	102804	COMMERCIAL FINANSWER EXPRESS - WY - 2007	WYP	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4
1823920	102805	INDUSTRIAL FINANSWER EXPRESS - WY - 2007	WYP	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1
1823920	102806	SELF DIRECT - COMMERCIAL - WY - 2007	WYP	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1



Regulatory Assessts (Actuals)
 Average of Monthly Averages Ending - December 2008
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Account	Description	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other
1823920	102807	SELF DIRECT - INDUSTRIAL - WY - 2007	WYP	\$1	\$0	\$0	\$0	\$1	\$0	\$0	\$0	\$0	\$0
1823920	102819	AC LOAD CONTROL - RESIDENTIAL/UTAH - 20	OTHER	\$5,982	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,982
1823920	102820	AIR CONDITIONING - UTAH - 2007	OTHER	\$883	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$883
1823920	102821	ENERGY FINANSWER - UTAH - 2007	OTHER	\$1,952	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,952
1823920	102822	INDUSTRIAL FINANSWER - UTAH - 2007	OTHER	\$3,369	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,369
1823920	102823	LOW INCOME - UTAH - 2007	OTHER	\$117	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$117
1823920	102824	POWER FORWARD - UTAH - 2007	OTHER	\$50	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$50
1823920	102825	REFRIGERATOR RECYCLING PGM - UTAH - 2007	OTHER	\$3,399	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,399
1823920	102826	COMMERCIAL SELF-DIRECT - UTAH - 2007	OTHER	\$61	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$61
1823920	102827	INDUSTRIAL SELF-DIRECT - UTAH - 2007	OTHER	\$108	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$108
1823920	102828	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	\$1,936	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,936
1823920	102829	COMMERCIAL FINANSWER EXPRESS - UTAH - 20	OTHER	\$3,277	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,277
1823920	102830	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	OTHER	\$968	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$968
1823920	102831	RETROFIT COMMISSIONING PROGRAM - UTAH -	OTHER	\$187	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$187
1823920	102833	IRRIGATION LOAD CONTROL - UTAH - 2007	OTHER	\$277	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$277
1823920	102834	HOME ENERGY EFF INCENTIVE PROG - UT 2007	OTHER	\$3,034	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,034
1823920	102835	CALIFORNIA DSM EXPENSE - 2008	CA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	102865	ENERGY FINANSWER - WYOMING PPL - 2008	WYP	\$3	\$0	\$0	\$0	\$3	\$0	\$0	\$0	\$0	\$0
1823920	102866	INDUSTRIAL FINANSWER - WYOMING PPL - 200	WYP	\$4	\$0	\$0	\$0	\$4	\$0	\$0	\$0	\$0	\$0
1823920	102888	REFRIGERATOR RECYCLING - WYOMING 2008	WYP	\$1	\$0	\$0	\$0	\$1	\$0	\$0	\$0	\$0	\$0
1823920	102892	HOME ENERGY EFF INCENTIVE PROGRAM - WYOM	WYP	\$4	\$0	\$0	\$0	\$4	\$0	\$0	\$0	\$0	\$0
1823920	102890	LOW INCOME WEATHERIZATION - WYOMING 2008	WYP	\$2	\$0	\$0	\$0	\$2	\$0	\$0	\$0	\$0	\$0
1823920	102891	COMMERCIAL FINANSWER EXPRESS - WYOMING 2	WYP	\$2	\$0	\$0	\$0	\$2	\$0	\$0	\$0	\$0	\$0
1823920	102892	INDUSTRIAL FINANSWER EXPRESS - WY - 2008	WYP	\$2	\$0	\$0	\$0	\$2	\$0	\$0	\$0	\$0	\$0
1823920	102893	SELF DIRECT COMMERCIAL - WYOMING 2008	WYP	\$2	\$0	\$0	\$0	\$2	\$0	\$0	\$0	\$0	\$0
1823920	102894	SELF DIRECT INDUSTRIAL - WYOMING 2008	WYP	\$3	\$0	\$0	\$0	\$3	\$0	\$0	\$0	\$0	\$0
1823920	102906	AC LOAD CONTROL - RESIDENTIAL - UTAH 200	OTHER	\$2,278	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,278
1823920	102907	AIR CONDITIONING - UTAH 2008	OTHER	\$197	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$197
1823920	102908	ENERGY FINANSWER - UTAH - 2008	OTHER	\$1,402	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,402
1823920	102909	INDUSTRIAL FINANSWER - UTAH - 2008	OTHER	\$1,744	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,744
1823920	102910	LOW INCOME - UTAH 2008	OTHER	\$58	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$58
1823920	102911	POWER FORWARD - UTAH - 2008	OTHER	\$48	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$48
1823920	102912	REFRIGERATOR RECYCLING - UTAH - 2008	OTHER	\$1,171	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,171
1823920	102913	COMMERCIAL SELF DIRECT - UTAH - 2008	OTHER	\$40	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$40
1823920	102914	INDUSTRIAL SELF DIRECT - UTAH - 2008	OTHER	\$64	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$64
1823920	102915	RESIDENTIAL NEW CONSTRUCTION - UTAH 2008	OTHER	\$949	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$949
1823920	102916	COMMERCIAL FINANSWER EXPRESS - UTAH 2008	OTHER	\$1,839	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,839
1823920	102917	INDUSTRIAL FINANSWER EXPRESS - UTAH 2008	OTHER	\$620	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$620
1823920	102918	RETROFIT COMMISSIONING PROGRAM - UTAH -	OTHER	\$557	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$557
1823920	102919	C&I LIGHTING LOAD CONTROL - UTAH - 2008	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	102920	IRRIGATION LOAD CONTROL - UTAH	OTHER	\$403	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$403
1823920	102921	HOME ENERGY EFF INCENTIVE PROGRAM - UTAH	OTHER	\$3,098	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,098
1823920 Total				\$ (7,907)	\$0	\$0	\$0	\$270	\$394	\$72	\$3	\$0	\$ (8,646)
1823930	101300	WEATHERIZATION 96	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0



Regulatory Assessts (Actuals)

Average of Monthly Averages Ending - December 2008
Allocation Method - Factor West Control Area
(Allocated in Thousands)

Primary Account	Secondary Account	Description	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other
1823930	101301	"IDAHO WEATHERIZATION, ID-P 1997"	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	101302	SUPER GOOD CENT 90	IDU	\$18	\$0	\$0	\$0	\$0	\$0	\$18	\$0	\$0	\$0
1823930	101303	SUPER GOOD CENT 91	IDU	\$30	\$0	\$0	\$0	\$0	\$0	\$30	\$0	\$0	\$0
1823930	101304	SUPER GOOD CENT 92	IDU	\$54	\$0	\$0	\$0	\$0	\$0	\$54	\$0	\$0	\$0
1823930	101305	CASH GRANT ID 92	IDU	\$119	\$0	\$0	\$0	\$0	\$0	\$119	\$0	\$0	\$0
1823930	101306	LOW INCOME ID 90	IDU	\$1	\$0	\$0	\$0	\$0	\$0	\$1	\$0	\$0	\$0
1823930	101307	LOW INCOME ID 91	IDU	\$3	\$0	\$0	\$0	\$0	\$0	\$3	\$0	\$0	\$0
1823930	101308	LOW INCOME ID 92	IDU	\$5	\$0	\$0	\$0	\$0	\$0	\$5	\$0	\$0	\$0
1823930	101309	LOW INCOME ID 93	IDU	\$7	\$0	\$0	\$0	\$0	\$0	\$7	\$0	\$0	\$0
1823930	101310	LOW INCOME ID 94	IDU	\$5	\$0	\$0	\$0	\$0	\$0	\$5	\$0	\$0	\$0
1823930	101311	LOW INCOME ID 95	IDU	\$5	\$0	\$0	\$0	\$0	\$0	\$5	\$0	\$0	\$0
1823930	101312	LOW INCOME ID 96	IDU	\$2	\$0	\$0	\$0	\$0	\$0	\$2	\$0	\$0	\$0
1823930	101313	"LOW INCOME PROGRAM, ID-UT 1998"	IDU	\$3	\$0	\$0	\$0	\$0	\$0	\$3	\$0	\$0	\$0
1823930	101314	CASH GRANT ID 90	IDU	\$22	\$0	\$0	\$0	\$0	\$0	\$22	\$0	\$0	\$0
1823930	101315	CASH GRANT ID 91	IDU	\$5	\$0	\$0	\$0	\$0	\$0	\$5	\$0	\$0	\$0
1823930	101316	CASH GRANT ID 92	IDU	\$4	\$0	\$0	\$0	\$0	\$0	\$4	\$0	\$0	\$0
1823930	101317	CASH GRANT ID 93	IDU	\$5	\$0	\$0	\$0	\$0	\$0	\$5	\$0	\$0	\$0
1823930	101318	CASH GRANT ID 94	IDU	\$2	\$0	\$0	\$0	\$0	\$0	\$2	\$0	\$0	\$0
1823930	101319	CASH GRANT ID 95	IDU	\$2	\$0	\$0	\$0	\$0	\$0	\$2	\$0	\$0	\$0
1823930	101320	CASH GRANT ID 96	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	101321	"CASH GRANT HIP REGATE, IDAHO - UT 1997"	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	101322	"WEATHER LOANS, IDAHO - U 1997"	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	101323	"WEATHER LOANS, IDAHO - U 1998"	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	101324	EARLY PAYOFF ID 92	IDU	\$86	\$0	\$0	\$0	\$0	\$0	\$86	\$0	\$0	\$0
1823930	101325	EARLY PAYOFF ID 93	IDU	\$1	\$0	\$0	\$0	\$0	\$0	\$1	\$0	\$0	\$0
1823930	101326	IRRIGATION ID 93	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	101327	IRRIGATION ID 94	IDU	\$1	\$0	\$0	\$0	\$0	\$0	\$1	\$0	\$0	\$0
1823930	101328	IRRIGATION ID 95	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	101329	SELF AUDIT - IDAHO-UT 1998	IDU	\$64	\$0	\$0	\$0	\$0	\$0	\$64	\$0	\$0	\$0
1823930	101330	REG MOBILE HOME 93	IDU	\$35	\$0	\$0	\$0	\$0	\$0	\$35	\$0	\$0	\$0
1823930	101331	REG MOBILE HOME 94	IDU	\$18	\$0	\$0	\$0	\$0	\$0	\$18	\$0	\$0	\$0
1823930	101332	REG MOBILE HOME 95	IDU	\$52	\$0	\$0	\$0	\$0	\$0	\$52	\$0	\$0	\$0
1823930	101333	REG MOBILE HOME 96	IDU	\$12	\$0	\$0	\$0	\$0	\$0	\$12	\$0	\$0	\$0
1823930	101334	"REGIONAL MOBILE HOME (MAP), ID-UT 1997"	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	101335	TECH MONITOR ID 92	IDU	\$1	\$0	\$0	\$0	\$0	\$0	\$1	\$0	\$0	\$0
1823930	101336	TECH MONITOR ID 93	IDU	\$1	\$0	\$0	\$0	\$0	\$0	\$1	\$0	\$0	\$0
1823930	101337	HASSLE FREE ID 92	IDU	\$1	\$0	\$0	\$0	\$0	\$0	\$1	\$0	\$0	\$0
1823930	101338	HASSLE FREE ID 94	IDU	\$1	\$0	\$0	\$0	\$0	\$0	\$1	\$0	\$0	\$0
1823930	101339	HASSLE FREE ID 95	IDU	\$1	\$0	\$0	\$0	\$0	\$0	\$1	\$0	\$0	\$0
1823930	101340	HASSLE FREE ID 96	IDU	\$1	\$0	\$0	\$0	\$0	\$0	\$1	\$0	\$0	\$0
1823930	101341	HASSLE FREE EFFICIENCY - IDAHO-UT 1997	IDU	\$1	\$0	\$0	\$0	\$0	\$0	\$1	\$0	\$0	\$0
1823930	101342	HASSLE FREE EFFICIENCY - IDAHO-UT 1998	IDU	\$1	\$0	\$0	\$0	\$0	\$0	\$1	\$0	\$0	\$0
1823930	101343	ENERGY FINANSWER91	IDU	\$2	\$0	\$0	\$0	\$0	\$0	\$2	\$0	\$0	\$0
1823930	101344	ENERGY FINANSWER92	IDU	\$4	\$0	\$0	\$0	\$0	\$0	\$4	\$0	\$0	\$0



Regulatory Assessts (Actuals)

Average of Monthly Averages Ending - December 2008
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Account	Description	Alloc	Total	Calif	Oregon	Wash	Wy-PP	Utah	Idaho	Wy-JPL	FERG	Other
1823930	101345	ENERGY FINANSWER93	IDU	\$2	\$0	\$0	\$0	\$0	\$0	\$2	\$0	\$0	\$0
1823930	101346	ENERGY FINANSWER94	IDU	\$4	\$0	\$0	\$0	\$0	\$0	\$4	\$0	\$0	\$0
1823930	101347	ENERGY FINANSWER95	IDU	\$8	\$0	\$0	\$0	\$0	\$0	\$8	\$0	\$0	\$0
1823930	101348	ENERGY FINANSWER96	IDU	\$7	\$0	\$0	\$0	\$0	\$0	\$7	\$0	\$0	\$0
1823930	101349	"ENERGY FINANSWER, ID-UT 1997"	IDU	\$7	\$0	\$0	\$0	\$0	\$0	\$7	\$0	\$0	\$0
1823930	101350	"ENERGY FINANSWER, ID-UT 1998"	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	101351	MAJOR CUSTOMER 95	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	101353	IND FINANSWER 94	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	101354	IND FINANSWER 96	IDU	\$3	\$0	\$0	\$0	\$0	\$0	\$3	\$0	\$0	\$0
1823930	101355	"INDUSTRIAL FINANSWER, ID-UT 1997"	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	101356	"INDUSTRIAL FINANSWER, ID-UT 1998"	IDU	\$1	\$0	\$0	\$0	\$0	\$0	\$1	\$0	\$0	\$0
1823930	101357	COMM RETROFIT 93	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	101358	FINANSWER 12000 92	IDU	\$1	\$0	\$0	\$0	\$0	\$0	\$1	\$0	\$0	\$0
1823930	101359	FINANSWER 12000 93	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	101360	FINANSWER 12000 94	IDU	\$1	\$0	\$0	\$0	\$0	\$0	\$1	\$0	\$0	\$0
1823930	101361	WHOLESALE PURCH 92	IDU	\$1	\$0	\$0	\$0	\$0	\$0	\$1	\$0	\$0	\$0
1823930	101362	MANF ACQUISITION92	IDU	\$8	\$0	\$0	\$0	\$0	\$0	\$8	\$0	\$0	\$0
1823930	101363	HOME COMFORT 92	IDU	\$1	\$0	\$0	\$0	\$0	\$0	\$1	\$0	\$0	\$0
1823930	101364	REFRIGERATION 92	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	101365	REFRIGERATION 93	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	101366	REFRIGERATION 94	IDU	\$1	\$0	\$0	\$0	\$0	\$0	\$1	\$0	\$0	\$0
1823930	101367	REFRIGERATION 95	IDU	\$2	\$0	\$0	\$0	\$0	\$0	\$2	\$0	\$0	\$0
1823930	101368	REFRIGERATION 96	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	101369	SUPER EFFICIENT REFRIGERATOR ID-UT 1997	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	101370	SUPER EFFICIENT REFRIGERATOR ID-UT 1998	IDU	\$36	\$0	\$0	\$0	\$0	\$0	\$36	\$0	\$0	\$0
1823930	101371	REG ENERGY MNGT 93	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	101372	PROG DEVELOPMNT 93	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	101373	LOAD STUDIES 93	IDU	\$2	\$0	\$0	\$0	\$0	\$0	\$2	\$0	\$0	\$0
1823930	101374	SUPER GOOD CENTS93	IDU	\$38	\$0	\$0	\$0	\$0	\$0	\$38	\$0	\$0	\$0
1823930	101375	SUPER GOOD CENTS94	IDU	\$32	\$0	\$0	\$0	\$0	\$0	\$32	\$0	\$0	\$0
1823930	101376	SUPER GOOD CENTS95	IDU	\$19	\$0	\$0	\$0	\$0	\$0	\$19	\$0	\$0	\$0
1823930	101377	SUPER GOOD CENTS96	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	101378	"SUPER GOOD CENTS, ID-UT 1997"	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	101379	"SUPER GOOD CENTS, ID-UT 1998"	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	101380	INT BEARING VAR 96	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	101381	EF LIGHT PRO 93	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	101382	IRRIGATION 93	IDU	\$3	\$0	\$0	\$0	\$0	\$0	\$3	\$0	\$0	\$0
1823930	101383	DSM OTHER PROGS 94	IDU	\$1	\$0	\$0	\$0	\$0	\$0	\$1	\$0	\$0	\$0
1823930	101384	DSM OTHER PROGS 95	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	101385	DSM OTHER PROGS 96	IDU	\$1	\$0	\$0	\$0	\$0	\$0	\$1	\$0	\$0	\$0
1823930	101386	MARKET RESEARCH 94	IDU	\$1	\$0	\$0	\$0	\$0	\$0	\$1	\$0	\$0	\$0
1823930	101387	MARKET RESEARCH 95	IDU	\$1	\$0	\$0	\$0	\$0	\$0	\$1	\$0	\$0	\$0
1823930	101388	MARKET RESEARCH 96	IDU	\$1	\$0	\$0	\$0	\$0	\$0	\$1	\$0	\$0	\$0
1823930	101389	NORTHWEST ENERGY EFFICIENCY ALLIANCE-IDA	IDU	\$10	\$0	\$0	\$0	\$0	\$0	\$10	\$0	\$0	\$0



Regulatory Assessts (Actuals)

Average of Monthly Averages Ending - December 2008

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account	Secondary Account	Description	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPJ	FERC	Other
1823930	101881	HASSEL FREE EFFICIENCY IDAHO-UT 1999	IDU	\$1	\$0	\$0	\$0	\$0	\$0	\$1	\$0	\$0	\$0
1823930	101883	LOW INCOME WEATHER - 1999	IDU	\$2	\$0	\$0	\$0	\$0	\$0	\$2	\$0	\$0	\$0
1823930	101884	SELF AUDIT - 1999	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	101886	ENERGY FINANSWER - IDAHO UP&L - 1999	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	101887	INDUSTRIAL FINANSWER - IDAHO UP&L - 199	IDU	\$1	\$0	\$0	\$0	\$0	\$0	\$1	\$0	\$0	\$0
1823930	101914	NEEA - IDAHO UTAH 1999	IDU	\$113	\$0	\$0	\$0	\$0	\$0	\$113	\$0	\$0	\$0
1823930	101917	WEATHERIZATION LOANS - IDAHO UP&L - 1999	IDU	\$8	\$0	\$0	\$0	\$0	\$0	\$8	\$0	\$0	\$0
1823930	101920	LOW INCOME BID WZ - IDU 1999	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	101926	ENERGY FINANSWER - IDAHO-UT 2000	IDU	\$4	\$0	\$0	\$0	\$0	\$0	\$4	\$0	\$0	\$0
1823930	101927	HASSELFREE EFFICIENCY - IDAHO-UT 2000	IDU	\$1	\$0	\$0	\$0	\$0	\$0	\$1	\$0	\$0	\$0
1823930	101928	INDUSTRIAL FINANSWER - IDAHO-UT 2000	IDU	\$3	\$0	\$0	\$0	\$0	\$0	\$3	\$0	\$0	\$0
1823930	101929	LOW INCOME WZ - IDAHO-UT 2000	IDU	\$13	\$0	\$0	\$0	\$0	\$0	\$13	\$0	\$0	\$0
1823930	101930	SELF AUDIT - IDAHO-UT 2000	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	101950	"LOW INCOME BID WZ, ID 2000"	IDU	\$1	\$0	\$0	\$0	\$0	\$0	\$1	\$0	\$0	\$0
1823930	101955	NEEA - IDAHO-UT 2000	IDU	\$117	\$0	\$0	\$0	\$0	\$0	\$117	\$0	\$0	\$0
1823930	102062	ENERGY FINANSWER - ID-UT 2001	IDU	\$20	\$0	\$0	\$0	\$0	\$0	\$20	\$0	\$0	\$0
1823930	102063	HASSELFREE EFFICIENCY - ID-UT 2001	IDU	\$2	\$0	\$0	\$0	\$0	\$0	\$2	\$0	\$0	\$0
1823930	102064	INDUSTRIAL FINANSWER - ID-UT 2001	IDU	\$9	\$0	\$0	\$0	\$0	\$0	\$9	\$0	\$0	\$0
1823930	102065	LOW INCOME WZ - ID-UT 2001	IDU	\$27	\$0	\$0	\$0	\$0	\$0	\$27	\$0	\$0	\$0
1823930	102066	SELF AUDIT - ID-UT 2001	IDU	\$1	\$0	\$0	\$0	\$0	\$0	\$1	\$0	\$0	\$0
1823930	102079	NEEA - IDAHO - UTAH 2001	IDU	\$124	\$0	\$0	\$0	\$0	\$0	\$124	\$0	\$0	\$0
1823930	102180	HASSELFREE EFFICIENCY - IDU - 2002	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	102181	INDUSTRIAL FINANSWER - IDU - 2002	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	102182	LOW INCOME WZ - IDU - 2002	IDU	\$2	\$0	\$0	\$0	\$0	\$0	\$2	\$0	\$0	\$0
1823930	102183	SELF AUDIT - IDU - 2002	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	102184	NEEA - IDU - 2002 ACTUALS	IDU	\$137	\$0	\$0	\$0	\$0	\$0	\$137	\$0	\$0	\$0
1823930	102204	COMPACT FLUORESCENT - UT 2002	IDU	\$3	\$0	\$0	\$0	\$0	\$0	\$3	\$0	\$0	\$0
1823930	102216	WEATHERIZATION LOANS - RES UT 2003	IDU	\$5	\$0	\$0	\$0	\$0	\$0	\$5	\$0	\$0	\$0
1823930	102217	COMPACT FLOURESCENT - IDU 2002	IDU	\$8	\$0	\$0	\$0	\$0	\$0	\$8	\$0	\$0	\$0
1823930	102218	ENERGY FINANSWER - IDU 2003	IDU	\$119	\$0	\$0	\$0	\$0	\$0	\$119	\$0	\$0	\$0
1823930	102219	INDUSTRIAL FINANSWER - IDU 2003	IDU	\$8	\$0	\$0	\$0	\$0	\$0	\$8	\$0	\$0	\$0
1823930	102220	LOW INCOME WZ - IDU 2003	IDU	\$265	\$0	\$0	\$0	\$0	\$0	\$265	\$0	\$0	\$0
1823930	102221	NEEA - IDU 2003	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	102222	SELF AUDIT - IDAHO-UT 2003	IDU	\$181	\$0	\$0	\$0	\$0	\$0	\$181	\$0	\$0	\$0
1823930	102263	IRRIGATION INTERRUPTIBLE IDAHO - UT 2003	IDU	\$71	\$0	\$0	\$0	\$0	\$0	\$71	\$0	\$0	\$0
1823930	102352	INDUSTRIAL FINANSWER - IDU 2004	IDU	\$33	\$0	\$0	\$0	\$0	\$0	\$33	\$0	\$0	\$0
1823930	102353	LOW INCOME WZ - IDU 2004	IDU	\$147	\$0	\$0	\$0	\$0	\$0	\$147	\$0	\$0	\$0
1823930	102354	NEEA - IDU 2004	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	102355	SELF AUDIT - IDAHO-UT 2004	IDU	\$210	\$0	\$0	\$0	\$0	\$0	\$210	\$0	\$0	\$0
1823930	102356	IRRIGATION INTERRUPTIBLE - IDU 2004	IDU	\$4	\$0	\$0	\$0	\$0	\$0	\$4	\$0	\$0	\$0
1823930	102358	WEATHERIZATION LOANS - RESIDENTIAL UT 20	IDU	\$41	\$0	\$0	\$0	\$0	\$0	\$41	\$0	\$0	\$0
1823930	102519	INDUSTRIAL FINANSWER - IDAHO-UT 2005	IDU	\$46	\$0	\$0	\$0	\$0	\$0	\$46	\$0	\$0	\$0
1823930	102520	LOW INCOME WZ - IDAHO-UT 2005	IDU	\$205	\$0	\$0	\$0	\$0	\$0	\$205	\$0	\$0	\$0
1823930	102521	NEEA - IDAHO - UTAH 2005	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0



Regulatory Assessts (Actuals)

Average of Monthly Averages Ending - December 2008

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account	Secondary Account	Description	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other
1823930	102522	SELF AUDIT - IDAHO-UT 2005	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	102523	IRRIGATION INTERRUPTIBLE IDAHO - UT 2005	IDU	\$302	\$0	\$0	\$0	\$0	\$0	\$302	\$0	\$0	\$0
1823930	102524	WEATHERIZATION LOANS - RESIDENTIAL/ID-UT	IDU	\$2	\$0	\$0	\$0	\$0	\$0	\$2	\$0	\$0	\$0
1823930	102573	ENERGY FINANSWER ID/UT 2006	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	102574	INDUSTRIAL FINANSWER-ID-UT 2006	IDU	\$3	\$0	\$0	\$0	\$0	\$0	\$3	\$0	\$0	\$0
1823930	102575	LOW INCOME WZ - ID-UT 2006	IDU	\$144	\$0	\$0	\$0	\$0	\$0	\$144	\$0	\$0	\$0
1823930	102576	NEEA-IDAHO-UTAH 2006	IDU	\$359	\$0	\$0	\$0	\$0	\$0	\$359	\$0	\$0	\$0
1823930	102577	IRRIGATION INTERRUPTIBLE ID-UT 2006	IDU	\$361	\$0	\$0	\$0	\$0	\$0	\$361	\$0	\$0	\$0
1823930	102578	WEATHERIZATION LOANS-RES/ID-UT 2006	IDU	\$2	\$0	\$0	\$0	\$0	\$0	\$2	\$0	\$0	\$0
1823930	102579	REFRIGERATOR RECYCLING PGM-ID-UT 2006	IDU	\$143	\$0	\$0	\$0	\$0	\$0	\$143	\$0	\$0	\$0
1823930	102580	COMMERCIAL FINANSWER EXPR-ID-UT 2006	IDU	\$117	\$0	\$0	\$0	\$0	\$0	\$117	\$0	\$0	\$0
1823930	102581	INDUSTRIAL FINANSWER EXPR-ID-UT 2006	IDU	\$47	\$0	\$0	\$0	\$0	\$0	\$47	\$0	\$0	\$0
1823930	102582	IRRIGATION EFFICIENCY PRGRM-ID-UT 2006	IDU	\$246	\$0	\$0	\$0	\$0	\$0	\$246	\$0	\$0	\$0
1823930	102758	HOME ENERGY EFFICIENCY INCENTIVE PROGRAM-I	IDU	\$103	\$0	\$0	\$0	\$0	\$0	\$103	\$0	\$0	\$0
1823930	102808	WEATHERIZATION LOANS RESIDTL/ ID-UT 2007	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	102809	ENERGY FINANSWER IDU 2007	OTHER	\$4	\$0	\$0	\$0	\$0	\$0	\$4	\$0	\$0	\$0
1823930	102810	Industrial Finanswer ID - 2007	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	102811	IRRIGATION INTERRUPTIBLE ID-UT 2007	OTHER	\$846	\$0	\$0	\$0	\$0	\$0	\$846	\$0	\$0	\$0
1823930	102812	LOW INCOME WZ - ID-UT 2007	OTHER	\$101	\$0	\$0	\$0	\$0	\$0	\$101	\$0	\$0	\$0
1823930	102813	NEEA - IDAHO - UTAH 2007	OTHER	\$361	\$0	\$0	\$0	\$0	\$0	\$361	\$0	\$0	\$0
1823930	102814	REFRIGERATOR RECYCLING PGM - ID-UT 2007	OTHER	\$123	\$0	\$0	\$0	\$0	\$0	\$123	\$0	\$0	\$0
1823930	102815	COMMERCIAL FINANSWER EXPR - ID-UT 2007	OTHER	\$61	\$0	\$0	\$0	\$0	\$0	\$61	\$0	\$0	\$0
1823930	102816	INDUSTRIAL FINANSWER EXPR - ID-UT 2007	OTHER	\$120	\$0	\$0	\$0	\$0	\$0	\$120	\$0	\$0	\$0
1823930	102817	IRRIGATION FINANSWER EXPR - ID-UT 2007	OTHER	\$275	\$0	\$0	\$0	\$0	\$0	\$275	\$0	\$0	\$0
1823930	102818	HOME ENERGY EFFICIENCY INCENTIVE PROG -	OTHER	\$229	\$0	\$0	\$0	\$0	\$0	\$229	\$0	\$0	\$0
1823930	102896	ENERGY FINANSWER - ID/UT 2008	OTHER	\$2	\$0	\$0	\$0	\$0	\$0	\$2	\$0	\$0	\$0
1823930	102897	INDUSTRIAL FINANSWER - ID-UT 2008	OTHER	\$28	\$0	\$0	\$0	\$0	\$0	\$28	\$0	\$0	\$0
1823930	102898	IRRIGATION INTERRUPTIBLE - IDAHO - 2008	OTHER	\$1,712	\$0	\$0	\$0	\$0	\$0	\$1,712	\$0	\$0	\$0
1823930	102899	LOW INCOME WEATHERIZATION - IDAHO 2008	OTHER	\$93	\$0	\$0	\$0	\$0	\$0	\$93	\$0	\$0	\$0
1823930	102900	NEEA - IDAHO - 2008	OTHER	\$160	\$0	\$0	\$0	\$0	\$0	\$160	\$0	\$0	\$0
1823930	102901	REFRIGERATOR RECYCLING PRGM - IDAHO 2008	OTHER	\$43	\$0	\$0	\$0	\$0	\$0	\$43	\$0	\$0	\$0
1823930	102902	COMMERCIAL FINANSWER EXPRESS - IDAHO 200	OTHER	\$47	\$0	\$0	\$0	\$0	\$0	\$47	\$0	\$0	\$0
1823930	102903	INDUSTRIAL FINANSWER - IDAHO - 2008	OTHER	\$17	\$0	\$0	\$0	\$0	\$0	\$17	\$0	\$0	\$0
1823930	102904	IRRIGATION EFFICIENCY PRGM - IDAHO - 200	OTHER	\$85	\$0	\$0	\$0	\$0	\$0	\$85	\$0	\$0	\$0
1823930	102905	HOME ENERGY EFF INCENTIVE PROGRAM - IDAH	OTHER	\$290	\$0	\$0	\$0	\$0	\$0	\$290	\$0	\$0	\$0
1823930	102957	CATEGORY 1 - WYOMING - 2008	OTHER	\$2	\$0	\$0	\$0	\$0	\$0	\$2	\$0	\$0	\$0
1823930	102958	CATEGORY 2 - WYOMING - 2008	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	102959	CATEGORY 3 - WYOMING - 2008	OTHER	\$2	\$0	\$0	\$0	\$0	\$0	\$2	\$0	\$0	\$0
1823930 Total				\$9,104	\$0	\$0	\$0	\$0	\$0	\$4,503	\$0	\$0	\$4,601
1823940	101391	DSR CARRY CHG ID-U	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$418	\$0	\$0	\$0
1823940	101469	ENERGY FINANSWER94	UT	\$ (1)	\$0	\$0	\$0	\$0	\$ (1)	\$0	\$0	\$0	\$0
1823940	101470	ENERGY FINANSWER95	UT	\$2	\$0	\$0	\$0	\$0	\$2	\$0	\$0	\$0	\$0
1823940	101471	ENERGY FINANSWER96	UT	\$5	\$0	\$0	\$0	\$0	\$5	\$0	\$0	\$0	\$0
1823940	101472	IND FINANSWER 94	UT	\$1	\$0	\$0	\$0	\$0	\$1	\$0	\$0	\$0	\$0



Regulatory Assessts (Actuals)
 Average of Monthly Averages Ending - December 2008
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Account	Description	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other
1823940	101473	IND FINANSWER 95	UT	\$2	\$0	\$0	\$0	\$0	\$2	\$0	\$0	\$0	\$0
1823940	101474	IND FINANSWER 96	UT	\$(3)	\$0	\$0	\$0	\$0	\$(3)	\$0	\$0	\$0	\$0
1823940	101477	COMM RETRO 94	UT	\$(0)	\$0	\$0	\$0	\$0	\$(0)	\$0	\$0	\$0	\$0
1823940	102146	UT CARRYING CHARGE - 2001/2002	OTHER	\$2,708	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,708
1823940	102188	WA REVENUE RECOVERY - CARRYING CHG PENAL	OTHER	\$(605)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$(605)
1823940	102766	DSR CARRYING CHARGES	IDU	\$37	\$0	\$0	\$0	\$0	\$0	\$37	\$0	\$0	\$0
1823940 Total				\$2,564	\$0	\$0	\$0	\$0	\$6	\$455	\$0	\$0	\$2,103
1823960	101662	NET LOST REVN COMM	UT	\$9	\$0	\$0	\$0	\$0	\$9	\$0	\$0	\$0	\$0
1823960	101663	NET LOST REVN COMM	UT	\$52	\$0	\$0	\$0	\$0	\$52	\$0	\$0	\$0	\$0
1823960	101664	UTAH NET LOST REV - COMM. FINANSWER 1996	UT	\$37	\$0	\$0	\$0	\$0	\$37	\$0	\$0	\$0	\$0
1823960	101673	NET LOST REVN 12000	UT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823960	101674	NET LOST REVN 12000	UT	\$3	\$0	\$0	\$0	\$0	\$3	\$0	\$0	\$0	\$0
1823960	101675	NET LOST REVN 12000	UT	\$2	\$0	\$0	\$0	\$0	\$2	\$0	\$0	\$0	\$0
1823960	101681	UTAH NET LOST REV - COMM. SPACE - 1994	UT	\$1	\$0	\$0	\$0	\$0	\$1	\$0	\$0	\$0	\$0
1823960	101682	NET LOST REVN COMM	UT	\$14	\$0	\$0	\$0	\$0	\$14	\$0	\$0	\$0	\$0
1823960	101683	NET LOST REVN COMM	UT	\$75	\$0	\$0	\$0	\$0	\$75	\$0	\$0	\$0	\$0
1823960	101684	NET LOST REVN COMM	UT	\$13	\$0	\$0	\$0	\$0	\$13	\$0	\$0	\$0	\$0
1823960	101685	NET LOST REVN IND	UT	\$1	\$0	\$0	\$0	\$0	\$1	\$0	\$0	\$0	\$0
1823960	101686	NET LOST REVN IND	UT	\$5	\$0	\$0	\$0	\$0	\$5	\$0	\$0	\$0	\$0
1823960	101687	NET LOST REVN IND	UT	\$10	\$0	\$0	\$0	\$0	\$10	\$0	\$0	\$0	\$0
1823960	101688	NET LOST REVN IND	UT	\$3	\$0	\$0	\$0	\$0	\$3	\$0	\$0	\$0	\$0
1823960	101691	NET LOST EF RETRO	UT	\$21	\$0	\$0	\$0	\$0	\$21	\$0	\$0	\$0	\$0
1823960	101692	NET LOST EF RETRO	UT	\$13	\$0	\$0	\$0	\$0	\$13	\$0	\$0	\$0	\$0
1823960	101695	NET LOST EF CUSTOM	UT	\$35	\$0	\$0	\$0	\$0	\$35	\$0	\$0	\$0	\$0
1823960	101696	NET LOST EF CUSTOM	UT	\$40	\$0	\$0	\$0	\$0	\$40	\$0	\$0	\$0	\$0
1823960	101697	NET LOST EF PRESCRIPT	UT	\$1	\$0	\$0	\$0	\$0	\$1	\$0	\$0	\$0	\$0
1823960	101698	NET LOST EF PRESCRIPT	UT	\$2	\$0	\$0	\$0	\$0	\$2	\$0	\$0	\$0	\$0
1823960	101699	NET LOST EF COMMERCIAL	UT	\$24	\$0	\$0	\$0	\$0	\$24	\$0	\$0	\$0	\$0
1823960	101700	NET LOST EF COMMERCIAL	UT	\$24	\$0	\$0	\$0	\$0	\$24	\$0	\$0	\$0	\$0
1823960 Total				\$362	\$0	\$0	\$0	\$0	\$362	\$0	\$0	\$0	\$0
1823990	184500	Deferred Regulatory Expense	IDU	\$48	\$0	\$0	\$0	\$0	\$0	\$48	\$0	\$0	\$0
1823990	186099	Regulatory Asset - Balance Reclass	OTHER	\$2,348	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,348
1823990	186100	Calif Alternative Rate for Energy (CARE)	OTHER	\$2,275	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,275
1823990	187003	RETAIL ACCESS PROJECT - INC	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	187004	ENERGY TRUST OF OREGON - SB 1149	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	187005	SB1149 IMPLEMENT - PHASE 1 RESIDENTIAL	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	187006	SB1149 IMPLEMENT - SMALL NONRESIDENTIAL	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	187007	SB1149 IMPLEMENT - LARGE NONRESIDENTIAL	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	187028	TRANSITION COSTS-RETIREMENT & DISPLACE	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	187041	CHOLLA FUEL CONTRACT NEGOTIATIONS	CAEE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	187050	CHOLLA PLANT TRANSACTION COSTS	CAGE	\$10,195	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	187051	WASHINGTON COLSTRIP #3 REGULATORY ASSET	CAEE	\$0	\$0	\$0	\$0	\$2,018	\$6,829	\$938	\$396	\$14	\$0
1823990	187051	WASHINGTON COLSTRIP #3 REGULATORY ASSET	WA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	187051	WASHINGTON COLSTRIP #3 REGULATORY ASSET	WA	\$657	\$0	\$0	\$657	\$0	\$0	\$0	\$0	\$0	\$0
1823990	187058	TRAIL MOUNTAIN MINE CLOSURE COSTS	CAEE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0



Regulatory Assessts (Actuals)
 Average of Monthly Averages Ending - December 2008
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Account	Description	Aloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-JPL	FERC	Other
1823990	187059	TRAIL MTN MINE UNRECOVERED INVEST	CAEE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	187070	Trail Mtn Mine Costs - Deseret Settlement	CAEE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	187082	RTO Grid West N/R - WY	OTHER	\$326	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$326
1823990	187106	BSP/SAP - UT	UT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	187107	GLENROCK MINE EXCLUDING RECLAMATION - UT	UT	\$1,778	\$0	\$0	\$0	\$0	\$1,778	\$0	\$0	\$0	\$0
1823990	187108	SOFTWARE WRITE DOWN 1997 - UT	UT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	187109	SOFTWARE WRITE DOWN 1999 - UT	UT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	187110	TRANSITION TEAM COSTS - UT	UT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	187111	NOELL KEMPF CAP - UT	UT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	187112	P&M STRIKE AMORT - UT	UT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	187114	94-98 FED/STATE INCOME TAX AUDIT PAYMENT	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	187201	MAY 2000 TRANSITION PLAN COSTS - CA	CA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	187202	MAY 2000 TRANSITION PLAN COSTS - ID	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	187203	MAY 2000 TRANSITION PLAN COSTS - OR	OR	\$8,108	\$0	\$8,108	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	187204	MAY 2000 TRANSITION PLAN COSTS - UT	UT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	187205	MAY 2000 TRANSITION PLAN COSTS - WYP	WYP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	187206	MAY 2000 TRANSITION PLAN COSTS - WYU	WYU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	187211	MEHC TRANSITION PLAN - WA	WA	\$1,293	\$0	\$0	\$1,293	\$0	\$0	\$0	\$0	\$0	\$0
1823990	187213	WY 2006- TRAN SEV CST	OTHER	\$3,275	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,275
1823990	187250	BPA WASHINGTON BALANCING ACCOUNT	OTHER	\$1,840	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,840
1823990	187764	IMPLEMENTATION COST II - RESIDENTIAL	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	187765	IMPLEMENTATION COST II - NON-RESIDENTIAL	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	187766	IMPLEMENTATION COST II - NON-RESIDENTIAL	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	187767	IMPLEMENTATION COST 3 - RESIDENTIAL	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	187768	IMPLEMENTATION COST 3 - NON RES SMALL	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	187769	IMPLEMENTATION COST 3 - NON RES LARGE	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	187902	UT - DEFERRED NET POWER COSTS	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	187903	WYO - DEFERRED EXCESS NET POWER COSTS	OTHER	\$138	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$138
1823990	187904	ID - DEFERRED NET POWER COSTS	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	187905	CA - DEF NET POWER COSTS	OTHER	\$1,053	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,053
1823990	187906	DEF EXCESS NPC - OR UE116 BRIDGE	OTHER	\$156	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$156
1823990	187907	OR UE134 POWER COST	OTHER	\$22,317	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$22,317
1823990	187908	Def Net Power WY - 2007	OTHER	\$15,899	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$15,899
1823990	187909	Def Net Power - Wyoming 2008	OTHER	\$306	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$306
1823990	187911	REG ASSET - LAKE SIDE LIQ DAMAGES - WY	WYP	\$0	\$0	\$0	\$0	\$306	\$0	\$0	\$0	\$0	\$0
1823990	187912	CONTRA - REGULATORY ASSETS	CA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	187920	OR-RCAC REV REQUIREMENT	OTHER	\$7,052	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,052
1823990	187930	OR SB 408 REG ASSET	OTHER	\$10,903	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$10,903
1823990	187951	DEFERRED COST OF TOU GUARANTEE	OR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	187953	CA Klamath Transition Memo Account (KTMA)	CA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990	187955	Def'd UT Ind Eval Fee	UT	\$363	\$0	\$0	\$0	\$0	\$363	\$0	\$0	\$0	\$0
1823990	187956	CA DEFERRED INTERVENOR FUNDING	OTHER	\$78	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$78
1823990	187957	DEFERRED OR INDEPENDENT EVALUATOR FEES	OTHER	\$52	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$52
1823990	188000	REG ASSET - ENVIRONMENTAL COSTS	JBG	\$ (617)	\$ (27)	\$ (436)	\$ (126)	\$ (5)	\$ (17)	\$ (2)	\$ (1)	\$ (0)	\$ (0)



Regulatory Assests (Actuals)
 Average of Monthly Averages Ending - December 2008
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Account	Description	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other
1823990	188000	REG ASSET - ENVIRONMENTAL COSTS	OR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823990 Total				\$89,843	\$ (27)	\$7,671	\$1,823	\$2,319	\$8,953	\$984	\$395	\$14	\$67,711
1823993	187060	CHOLLA PLANT TRANSACTION COSTS-OR	OR	\$ (489)	\$0	\$ (489)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823993 Total				\$ (489)	\$0	\$ (489)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823995	187062	CHOLLA PLANT TRANSACTION COSTS-ID	IDU	\$ (300)	\$0	\$0	\$0	\$0	\$0	\$ (300)	\$0	\$0	\$0
1823995 Total				\$ (300)	\$0	\$0	\$0	\$0	\$0	\$ (300)	\$0	\$0	\$0
1823999	186001	DSM Regulatory Assets-Accruals	OTHER	\$5,961	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,961
1823999 Total				\$5,961	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,961
Grand Total				\$122,011	\$1,452	\$21,375	\$6,827	\$2,292	\$14,908	\$5,658	\$355	\$ (10)	\$69,154



Depreciation Reserve (Actuals)
 Average of Monthly Averages Ending - December 2008
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Account	Description	Alloc	Total	Calif	Oregon	Wash	Wyo-PPL	Utah	Idaho	Wyo-JPL	FERC
1080000	3102000	LAND RIGHTS	CAGE	\$ (19,270)	\$0	\$0	\$0	\$ (3,814)	\$ (12,908)	\$ (1,773)	\$ (749)	\$ (26)
1080000	3102000	LAND RIGHTS	JBG	\$ (195)	\$ (9)	\$ (138)	\$ (40)	\$ (2)	\$ (6)	\$ (1)	\$ (0)	\$ (0)
	3102000 Total			\$ (19,465)	\$ (9)	\$ (138)	\$ (40)	\$ (3,815)	\$ (12,913)	\$ (1,774)	\$ (749)	\$ (26)
1080000	3103000	WATER RIGHTS	CAGE	\$ (15,060)	\$0	\$0	\$0	\$ (2,980)	\$ (10,088)	\$ (1,386)	\$ (565)	\$ (21)
1080000	3103000	WATER RIGHTS	JBG	\$ (96)	\$ (4)	\$ (68)	\$ (20)	\$ (1)	\$ (3)	\$ (0)	\$ (0)	\$ (0)
	3103000 Total			\$ (15,156)	\$ (4)	\$ (68)	\$ (20)	\$ (2,981)	\$ (10,090)	\$ (1,386)	\$ (565)	\$ (21)
1080000	3110000	STRUCTURES AND IMPROVEMENTS	CAGE	\$ (330,160)	\$0	\$0	\$0	\$ (65,340)	\$ (221,156)	\$ (30,385)	\$ (12,827)	\$ (451)
1080000	3110000	STRUCTURES AND IMPROVEMENTS	CAGW	\$ (33,536)	\$ (1,534)	\$ (24,827)	\$ (7,175)	\$0	\$0	\$0	\$0	\$0
1080000	3110000	STRUCTURES AND IMPROVEMENTS	JBG	\$ (62,884)	\$ (3,631)	\$ (55,769)	\$ (16,966)	\$ (692)	\$ (2,343)	\$ (322)	\$ (136)	\$ (5)
	3110000 Total			\$ (446,580)	\$ (5,165)	\$ (83,596)	\$ (24,161)	\$ (66,032)	\$ (23,500)	\$ (30,707)	\$ (12,963)	\$ (455)
1080000	3120000	BOILER PLANT EQUIPMENT	CAGE	\$ (1,042,613)	\$0	\$0	\$0	\$ (206,338)	\$ (698,391)	\$ (95,953)	\$ (40,508)	\$ (1,423)
1080000	3120000	BOILER PLANT EQUIPMENT	CAGW	\$ (61,469)	\$ (2,811)	\$ (45,506)	\$ (13,152)	\$0	\$0	\$0	\$0	\$0
1080000	3120000	BOILER PLANT EQUIPMENT	JBG	\$ (298,624)	\$ (13,082)	\$ (211,740)	\$ (61,198)	\$ (2,494)	\$ (8,443)	\$ (1,160)	\$ (490)	\$ (17)
	3120000 Total			\$ (1,402,707)	\$ (15,893)	\$ (257,246)	\$ (74,350)	\$ (208,832)	\$ (706,834)	\$ (97,113)	\$ (40,998)	\$ (1,440)
1080000	3140000	TURBOGENERATOR UNITS	CAGE	\$ (277,166)	\$0	\$0	\$0	\$ (54,856)	\$ (185,672)	\$ (25,510)	\$ (10,769)	\$ (378)
1080000	3140000	TURBOGENERATOR UNITS	CAGW	\$ (25,787)	\$ (1,179)	\$ (19,090)	\$ (5,518)	\$0	\$0	\$0	\$0	\$0
1080000	3140000	TURBOGENERATOR UNITS	JBG	\$ (70,313)	\$ (3,080)	\$ (49,856)	\$ (14,409)	\$ (587)	\$ (1,988)	\$ (273)	\$ (115)	\$ (4)
	3140000 Total			\$ (373,266)	\$ (4,260)	\$ (89,946)	\$ (19,927)	\$ (55,444)	\$ (187,660)	\$ (25,783)	\$ (10,885)	\$ (382)
1080000	3150000	ACCESSORY ELECTRIC EQUIPMENT	CAGE	\$ (150,638)	\$0	\$0	\$0	\$ (29,812)	\$ (100,904)	\$ (13,863)	\$ (5,853)	\$ (206)
1080000	3150000	ACCESSORY ELECTRIC EQUIPMENT	CAGW	\$ (7,200)	\$ (329)	\$ (5,330)	\$ (1,541)	\$0	\$0	\$0	\$0	\$0
1080000	3150000	ACCESSORY ELECTRIC EQUIPMENT	JBG	\$ (33,618)	\$ (1,473)	\$ (23,837)	\$ (6,889)	\$ (281)	\$ (950)	\$ (131)	\$ (55)	\$ (2)
	3150000 Total			\$ (191,457)	\$ (1,802)	\$ (29,168)	\$ (8,430)	\$ (30,093)	\$ (101,855)	\$ (13,994)	\$ (5,908)	\$ (208)
1080000	3157000	ACCESSORY ELECTRIC EQUIP-SUPV & ALARM	CAGE	\$ (2)	\$0	\$0	\$0	\$ (0)	\$ (1)	\$ (0)	\$ (0)	\$ (0)
1080000	3157000	ACCESSORY ELECTRIC EQUIP-SUPV & ALARM	JBG	\$ (32)	\$ (1)	\$ (22)	\$ (6)	\$ (0)	\$ (1)	\$ (0)	\$ (0)	\$ (0)
	3157000 Total			\$ (30)	\$ (1)	\$ (22)	\$ (6)	\$ (0)	\$ (2)	\$ (0)	\$ (0)	\$ (0)
1080000	3160000	MISCELLANEOUS POWER PLANT EQUIPMENT	CAGE	\$ (9,956)	\$0	\$0	\$0	\$ (1,972)	\$ (6,675)	\$ (917)	\$ (387)	\$ (14)
1080000	3160000	MISCELLANEOUS POWER PLANT EQUIPMENT	CAGW	\$ (1,256)	\$ (57)	\$ (930)	\$ (269)	\$0	\$0	\$0	\$0	\$0
1080000	3160000	MISCELLANEOUS POWER PLANT EQUIPMENT	JBG	\$ (2,088)	\$ (91)	\$ (1,481)	\$ (428)	\$ (17)	\$ (59)	\$ (8)	\$ (3)	\$ (0)
	3160000 Total			\$ (13,309)	\$ (149)	\$ (2,410)	\$ (697)	\$ (1,990)	\$ (6,734)	\$ (925)	\$ (391)	\$ (14)
1080000	3302000	LAND RIGHTS	CAGE	\$ (13)	\$0	\$0	\$0	\$ (3)	\$ (9)	\$ (1)	\$ (1)	\$ (0)
1080000	3302000	LAND RIGHTS	CAGW	\$ (4,129)	\$ (189)	\$ (3,056)	\$ (883)	\$0	\$0	\$0	\$0	\$0
	3302000 Total			\$ (4,142)	\$ (189)	\$ (3,056)	\$ (883)	\$ (3)	\$ (9)	\$ (1)	\$ (1)	\$ (0)
1080000	3303000	WATER RIGHTS	CAGE	\$ (22)	\$0	\$0	\$0	\$ (4)	\$ (15)	\$ (2)	\$ (1)	\$ (0)
1080000	3304000	FLOOD RIGHTS	CAGE	\$ (24)	\$0	\$0	\$0	\$ (5)	\$ (16)	\$ (2)	\$ (1)	\$ (0)
1080000	3304000	FLOOD RIGHTS	CAGW	\$ (162)	\$ (7)	\$ (120)	\$ (35)	\$ (4)	\$ (15)	\$ (2)	\$ (1)	\$ (0)
	3304000 Total			\$ (187)	\$ (7)	\$ (120)	\$ (35)	\$ (5)	\$ (16)	\$ (2)	\$ (1)	\$ (0)
1080000	3305000	LAND RIGHTS - FISH/WILDLIFE	CAGW	\$ (207)	\$ (9)	\$ (153)	\$ (44)	\$0	\$0	\$0	\$0	\$0
1080000	3305000	LAND RIGHTS - FISH/WILDLIFE	CAGE	\$ (207)	\$ (9)	\$ (153)	\$ (44)	\$0	\$0	\$0	\$0	\$0
	3305000 Total			\$ (4,366)	\$ (0)	\$ (4,366)	\$ (0)	\$ (864)	\$ (2,926)	\$ (402)	\$ (170)	\$ (6)
1080000	3310000	STRUCTURES AND IMPROVE	CAGE	\$ (1)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
1080000	3310000	STRUCTURES AND IMPROVE	CAGW	\$ (4,368)	\$ (0)	\$ (0)	\$ (0)	\$ (654)	\$ (2,926)	\$ (402)	\$ (170)	\$ (6)
	3310000 Total			\$ (787)	\$ (0)	\$ (0)	\$ (0)	\$ (166)	\$ (527)	\$ (72)	\$ (31)	\$ (1)
1080000	3311000	STRUCTURES AND IMPROVE-PRODUCTION	CAGE	\$ (17,151)	\$ (784)	\$ (12,697)	\$ (3,670)	\$0	\$0	\$0	\$0	\$0
1080000	3311000	STRUCTURES AND IMPROVE-PRODUCTION	CAGW	\$ (17,937)	\$ (784)	\$ (12,697)	\$ (3,670)	\$ (156)	\$ (527)	\$ (72)	\$ (31)	\$ (1)
	3311000 Total			\$ (110)	\$ (0)	\$ (4,361)	\$ (1,260)	\$ (22)	\$ (74)	\$ (10)	\$ (4)	\$ (0)
1080000	3312000	STRUCTURES AND IMPROVE-FISH/WILDLIFE	CAGW	\$ (5,891)	\$ (269)	\$ (4,361)	\$ (1,260)	\$ (22)	\$ (74)	\$ (10)	\$ (4)	\$ (0)
1080000	3312000	STRUCTURES AND IMPROVE-FISH/WILDLIFE	CAGE	\$ (5,001)	\$ (269)	\$ (4,361)	\$ (1,260)	\$ (22)	\$ (74)	\$ (10)	\$ (4)	\$ (0)
	3312000 Total			\$ (4,52)	\$ (182)	\$ (2,947)	\$ (852)	\$ (90)	\$ (303)	\$ (42)	\$ (16)	\$ (1)
1080000	3313000	STRUCTURES AND IMPROVE-RECREATION	CAGE	\$ (452)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
1080000	3313000	STRUCTURES AND IMPROVE-RECREATION	CAGW	\$ (3,981)	\$ (182)	\$ (2,947)	\$ (852)	\$ (90)	\$ (303)	\$ (42)	\$ (16)	\$ (1)



Depreciation Reserve (Actuals)
 Average of Monthly Averages Ending - December 2008
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Account	Description	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-JPL	FERG
1080000	33130000 Total			\$ (4,434)	\$ (182)	\$ (2,947)	\$ (852)	\$ (90)	\$ (303)	\$ (42)	\$ (18)	\$ (1)
1080000	3320000	"RESERVOIRS, DAMS & WATERWAYS"	CAGE	\$ (15,651)	\$ (1)	\$ (10)	\$ (3)	\$ (3,097)	\$ (10,463)	\$ (1,440)	\$ (608)	\$ (21)
1080000	3320000	"RESERVOIRS, DAMS & WATERWAYS"	CAGW	\$ (15,665)	\$ (1)	\$ (10)	\$ (3)	\$ (3,097)	\$ (10,463)	\$ (1,440)	\$ (608)	\$ (21)
1080000	3321000	"RESERVOIRS, DAMS, & WTRWYS-PRODUCTION"	CAGE	\$ (10,817)	\$ (4,698)	\$ (76,048)	\$ (21,980)	\$ (2,141)	\$ (7,246)	\$ (996)	\$ (420)	\$ (15)
1080000	3321000	"RESERVOIRS, DAMS, & WTRWYS-PRODUCTION"	CAGW	\$ (113,543)	\$ (4,698)	\$ (76,048)	\$ (21,980)	\$ (2,141)	\$ (7,246)	\$ (996)	\$ (420)	\$ (15)
1080000	3322000	"RESERVOIRS, DAMS, & WTRWYS-FISHWILDLIF"	CAGE	\$ (194)	\$ (96)	\$ (1,557)	\$ (450)	\$ (38)	\$ (130)	\$ (18)	\$ (8)	\$ (0)
1080000	3322000	"RESERVOIRS, DAMS, & WTRWYS-FISHWILDLIF"	CAGW	\$ (2,103)	\$ (96)	\$ (1,557)	\$ (450)	\$ (38)	\$ (130)	\$ (18)	\$ (8)	\$ (0)
1080000	3323000	"RESERVOIRS, DAMS, & WTRWYS-RECREATION"	CAGE	\$ (23)	\$ (6)	\$ (93)	\$ (27)	\$ (5)	\$ (16)	\$ (2)	\$ (1)	\$ (0)
1080000	3323000	"RESERVOIRS, DAMS, & WTRWYS-RECREATION"	CAGW	\$ (148)	\$ (6)	\$ (93)	\$ (27)	\$ (5)	\$ (16)	\$ (2)	\$ (1)	\$ (0)
1080000	3330000	"WATER WHEELS, TURB & GENERATORS"	CAGE	\$ (8,868)	\$ (1,295)	\$ (20,963)	\$ (6,059)	\$ (1,755)	\$ (5,940)	\$ (816)	\$ (345)	\$ (12)
1080000	3330000	"WATER WHEELS, TURB & GENERATORS"	CAGW	\$ (28,317)	\$ (1,295)	\$ (20,963)	\$ (6,059)	\$ (1,755)	\$ (5,940)	\$ (816)	\$ (345)	\$ (12)
1080000	3330000 Total			\$ (37,185)	\$ (1,295)	\$ (20,963)	\$ (6,059)	\$ (1,755)	\$ (5,940)	\$ (816)	\$ (345)	\$ (12)
1080000	3340000	ACCESSORY ELECTRIC EQUIPMENT	CAGE	\$ (3,775)	\$ (408)	\$ (6,608)	\$ (1,910)	\$ (747)	\$ (2,529)	\$ (347)	\$ (147)	\$ (5)
1080000	3340000	ACCESSORY ELECTRIC EQUIPMENT	CAGW	\$ (12,701)	\$ (408)	\$ (6,608)	\$ (1,910)	\$ (747)	\$ (2,529)	\$ (347)	\$ (147)	\$ (5)
1080000	3347000	ACCESSORY ELECT EQUIP - SUPV & ALARM	CAGE	\$ (19)	\$ (74)	\$ (1,196)	\$ (346)	\$ (4)	\$ (13)	\$ (2)	\$ (1)	\$ (0)
1080000	3347000	ACCESSORY ELECT EQUIP - SUPV & ALARM	CAGW	\$ (1,615)	\$ (74)	\$ (1,196)	\$ (346)	\$ (4)	\$ (13)	\$ (2)	\$ (1)	\$ (0)
1080000	3347000 Total			\$ (1,634)	\$ (74)	\$ (1,196)	\$ (346)	\$ (4)	\$ (13)	\$ (2)	\$ (1)	\$ (0)
1080000	3350000	MISC POWER PLANT EQUIP	CAGE	\$ (110)	\$ (0)	\$ (0)	\$ (0)	\$ (22)	\$ (74)	\$ (10)	\$ (4)	\$ (0)
1080000	3350000	MISC POWER PLANT EQUIP - PRODUCTION	CAGW	\$ (110)	\$ (0)	\$ (0)	\$ (0)	\$ (22)	\$ (74)	\$ (10)	\$ (4)	\$ (0)
1080000	3351000	MISC POWER PLANT EQUIP - PRODUCTION	CAGE	\$ (983)	\$ (45)	\$ (728)	\$ (210)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
1080000	3352000	MISC POWER PLANT EQUIP - FISH & WILDLIFE	CAGW	\$ (46)	\$ (2)	\$ (34)	\$ (10)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
1080000	3352000	MISC POWER PLANT EQUIP - FISH & WILDLIFE	CAGW	\$ (46)	\$ (2)	\$ (34)	\$ (10)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
1080000	3353000	MISC POWER PLANT EQUIP - RECREATION	CAGW	\$ (4)	\$ (0)	\$ (3)	\$ (1)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
1080000	3353000	MISC POWER PLANT EQUIP - RECREATION	CAGE	\$ (630)	\$ (221)	\$ (3,578)	\$ (1,034)	\$ (125)	\$ (422)	\$ (58)	\$ (24)	\$ (1)
1080000	3360000	"ROADS, RAILROADS & BRIDGES"	CAGE	\$ (4,833)	\$ (221)	\$ (3,578)	\$ (1,034)	\$ (125)	\$ (422)	\$ (58)	\$ (24)	\$ (1)
1080000	3360000	"ROADS, RAILROADS & BRIDGES"	CAGW	\$ (5,463)	\$ (221)	\$ (3,578)	\$ (1,034)	\$ (125)	\$ (422)	\$ (58)	\$ (24)	\$ (1)
1080000	3403000	WATER RIGHTS - OTHER PRODUCTION	CAGE	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
1080000	3403000	WATER RIGHTS - OTHER PRODUCTION	CAGW	\$ (4,839)	\$ (257)	\$ (4,167)	\$ (1,204)	\$ (958)	\$ (3,241)	\$ (445)	\$ (188)	\$ (7)
1080000	3410000	STRUCTURES & IMPROVEMENTS	CAGE	\$ (5,629)	\$ (257)	\$ (4,167)	\$ (1,204)	\$ (958)	\$ (3,241)	\$ (445)	\$ (188)	\$ (7)
1080000	3410000	STRUCTURES & IMPROVEMENTS	CAGW	\$ (10,468)	\$ (257)	\$ (4,167)	\$ (1,204)	\$ (958)	\$ (3,241)	\$ (445)	\$ (188)	\$ (7)
1080000	3420000	"FUEL HOLDERS, PRODUCERS, ACCES"	CAGE	\$ (955)	\$ (0)	\$ (5)	\$ (1)	\$ (189)	\$ (640)	\$ (86)	\$ (37)	\$ (1)
1080000	3420000	"FUEL HOLDERS, PRODUCERS, ACCES"	CAGW	\$ (7)	\$ (0)	\$ (5)	\$ (1)	\$ (189)	\$ (640)	\$ (86)	\$ (37)	\$ (1)
1080000	3430000	PRIME MOVERS	CAGE	\$ (41,342)	\$ (0)	\$ (31,795)	\$ (9,189)	\$ (8,182)	\$ (27,693)	\$ (3,805)	\$ (1,606)	\$ (56)
1080000	3430000	PRIME MOVERS	CAGW	\$ (42,948)	\$ (1,964)	\$ (31,795)	\$ (9,189)	\$ (8,182)	\$ (27,693)	\$ (3,805)	\$ (1,606)	\$ (56)
1080000	3440000	GENERATORS	CAGE	\$ (13,390)	\$ (467)	\$ (7,553)	\$ (2,183)	\$ (2,650)	\$ (8,969)	\$ (1,232)	\$ (520)	\$ (18)
1080000	3440000	GENERATORS	CAGW	\$ (10,202)	\$ (467)	\$ (7,553)	\$ (2,183)	\$ (2,650)	\$ (8,969)	\$ (1,232)	\$ (520)	\$ (18)
1080000	3450000	ACCESSORY ELECTRIC EQUIPMENT	CAGE	\$ (5,690)	\$ (151)	\$ (2,437)	\$ (704)	\$ (1,126)	\$ (3,811)	\$ (524)	\$ (221)	\$ (8)
1080000	3450000	ACCESSORY ELECTRIC EQUIPMENT	CAGW	\$ (3,292)	\$ (151)	\$ (2,437)	\$ (704)	\$ (1,126)	\$ (3,811)	\$ (524)	\$ (221)	\$ (8)
1080000	3450000 Total			\$ (8,982)	\$ (151)	\$ (2,437)	\$ (704)	\$ (1,126)	\$ (3,811)	\$ (524)	\$ (221)	\$ (8)



Depreciation Reserve (Actuals)

Average of Monthly Averages Ending - December 2008
Allocation Method - Factor West Control Area
(Allocated in Thousands)

Primary Account	Secondary Account	Description	Alloc	Total	Calif	Oregon	Wash	Wyo-PPL	Utah	Idaho	Wyo-JPL	FERC
1080000	3460000	MISCELLANEOUS PWR PLANT EQUIP	CAGE	\$ (294)	\$ (9)	\$ (142)	\$ (41)	\$ (56)	\$ (197)	\$ (27)	\$ (1)	\$ (0)
1080000	3460000	MISCELLANEOUS PWR PLANT EQUIP	CAGW	\$ (192)	\$ (9)	\$ (142)	\$ (41)	\$ (56)	\$ (197)	\$ (27)	\$ (1)	\$ (0)
	3480000 Total			\$ (10,346)	\$ (485)	\$ (142)	\$ (41)	\$ (56)	\$ (197)	\$ (952)	\$ (11)	\$ (0)
1080000	3502000	LAND RIGHTS	CAGE	\$ (10,346)	\$ (0)	\$ (0)	\$ (0)	\$ (2,048)	\$ (6,930)	\$ (952)	\$ (402)	\$ (14)
1080000	3502000	LAND RIGHTS	CAGW	\$ (9,524)	\$ (436)	\$ (7,051)	\$ (2,038)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
1080000	3502000	LAND RIGHTS	JBG	\$ (1,027)	\$ (45)	\$ (728)	\$ (210)	\$ (9)	\$ (29)	\$ (4)	\$ (2)	\$ (0)
1080000	3502000	LAND RIGHTS	SG	\$ (63)	\$ (1)	\$ (18)	\$ (5)	\$ (8)	\$ (28)	\$ (4)	\$ (2)	\$ (0)
	3502000 Total			\$ (20,960)	\$ (482)	\$ (7,796)	\$ (2,253)	\$ (2,064)	\$ (6,985)	\$ (960)	\$ (405)	\$ (14)
1080000	3520000	STRUCTURES & IMPROVEMENTS	CAGE	\$ (11,716)	\$ (0)	\$ (0)	\$ (0)	\$ (2,319)	\$ (7,848)	\$ (1,078)	\$ (455)	\$ (16)
1080000	3520000	STRUCTURES & IMPROVEMENTS	CAGW	\$ (5,069)	\$ (232)	\$ (3,752)	\$ (1,085)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
1080000	3520000	STRUCTURES & IMPROVEMENTS	JBG	\$ (322)	\$ (14)	\$ (228)	\$ (66)	\$ (3)	\$ (9)	\$ (1)	\$ (1)	\$ (0)
1080000	3520000	STRUCTURES & IMPROVEMENTS	SG	\$ (2)	\$ (0)	\$ (1)	\$ (0)	\$ (0)	\$ (1)	\$ (0)	\$ (0)	\$ (0)
	3520000 Total			\$ (17,109)	\$ (248)	\$ (3,981)	\$ (1,151)	\$ (2,322)	\$ (7,859)	\$ (1,088)	\$ (455)	\$ (16)
1080000	3530000	STATION EQUIPMENT	CAGE	\$ (164,779)	\$ (0)	\$ (0)	\$ (0)	\$ (32,611)	\$ (110,377)	\$ (15,165)	\$ (6,402)	\$ (225)
1080000	3530000	STATION EQUIPMENT	CAGW	\$ (79,689)	\$ (3,645)	\$ (58,994)	\$ (17,051)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
1080000	3530000	STATION EQUIPMENT	JBG	\$ (2,728)	\$ (120)	\$ (1,934)	\$ (559)	\$ (23)	\$ (77)	\$ (11)	\$ (4)	\$ (0)
1080000	3530000	STATION EQUIPMENT	SG	\$ (33)	\$ (1)	\$ (9)	\$ (3)	\$ (4)	\$ (14)	\$ (2)	\$ (1)	\$ (0)
	3530000 Total			\$ (247,230)	\$ (3,765)	\$ (60,938)	\$ (17,612)	\$ (32,638)	\$ (110,468)	\$ (15,177)	\$ (6,407)	\$ (225)
1080000	3534000	STATION EQUIPMENT, STEP-UP TRANSFORMERS	CAGE	\$ (14,917)	\$ (0)	\$ (0)	\$ (0)	\$ (2,952)	\$ (9,992)	\$ (1,373)	\$ (580)	\$ (20)
1080000	3534000	STATION EQUIPMENT, STEP-UP TRANSFORMERS	CAGW	\$ (4,728)	\$ (216)	\$ (3,500)	\$ (1,012)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
1080000	3534000	STATION EQUIPMENT, STEP-UP TRANSFORMERS	JBG	\$ (3,388)	\$ (149)	\$ (2,410)	\$ (695)	\$ (28)	\$ (96)	\$ (13)	\$ (6)	\$ (0)
	3534000 Total			\$ (23,043)	\$ (365)	\$ (5,909)	\$ (1,708)	\$ (2,981)	\$ (10,088)	\$ (1,386)	\$ (585)	\$ (21)
1080000	3537000	STATION EQUIPMENT-SUPERVISORY & ALARM	CAGE	\$ (4,164)	\$ (0)	\$ (0)	\$ (0)	\$ (824)	\$ (2,789)	\$ (383)	\$ (162)	\$ (6)
1080000	3537000	STATION EQUIPMENT-SUPERVISORY & ALARM	CAGW	\$ (3,229)	\$ (148)	\$ (2,391)	\$ (691)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
1080000	3537000	STATION EQUIPMENT-SUPERVISORY & ALARM	JBG	\$ (84)	\$ (4)	\$ (59)	\$ (17)	\$ (1)	\$ (2)	\$ (0)	\$ (0)	\$ (0)
1080000	3537000	STATION EQUIPMENT-SUPERVISORY & ALARM	SG	\$ (20,673)	\$ (363)	\$ (5,827)	\$ (1,664)	\$ (2,580)	\$ (8,466)	\$ (1,200)	\$ (493)	\$ (79)
	3537000 Total			\$ (28,150)	\$ (514)	\$ (8,271)	\$ (2,372)	\$ (3,405)	\$ (11,258)	\$ (1,584)	\$ (655)	\$ (85)
1080000	3540000	TOWERS AND FIXTURES	CAGE	\$ (60,305)	\$ (0)	\$ (0)	\$ (0)	\$ (15,893)	\$ (53,792)	\$ (7,391)	\$ (3,120)	\$ (110)
1080000	3540000	TOWERS AND FIXTURES	CAGW	\$ (71,024)	\$ (3,248)	\$ (52,579)	\$ (15,196)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
1080000	3540000	TOWERS AND FIXTURES	JBG	\$ (17,390)	\$ (762)	\$ (12,330)	\$ (3,564)	\$ (145)	\$ (492)	\$ (68)	\$ (29)	\$ (1)
1080000	3540000	TOWERS AND FIXTURES	SG	\$ (79)	\$ (1)	\$ (22)	\$ (6)	\$ (10)	\$ (32)	\$ (5)	\$ (2)	\$ (0)
	3540000 Total			\$ (168,798)	\$ (4,012)	\$ (64,932)	\$ (18,767)	\$ (16,048)	\$ (54,316)	\$ (7,463)	\$ (3,150)	\$ (111)
1080000	3550000	POLES AND FIXTURES	CAGE	\$ (148,889)	\$ (0)	\$ (0)	\$ (0)	\$ (29,466)	\$ (95,733)	\$ (13,702)	\$ (5,785)	\$ (203)
1080000	3550000	POLES AND FIXTURES	CAGW	\$ (76,913)	\$ (3,518)	\$ (56,938)	\$ (16,456)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
1080000	3550000	POLES AND FIXTURES	JBG	\$ (2,911)	\$ (128)	\$ (2,054)	\$ (598)	\$ (24)	\$ (82)	\$ (11)	\$ (5)	\$ (0)
1080000	3550000	POLES AND FIXTURES	SG	\$ (310)	\$ (9)	\$ (87)	\$ (23)	\$ (39)	\$ (127)	\$ (18)	\$ (7)	\$ (0)
	3550000 Total			\$ (229,023)	\$ (3,651)	\$ (59,090)	\$ (17,078)	\$ (29,529)	\$ (95,942)	\$ (13,732)	\$ (5,797)	\$ (205)
1080000	3560000	OVERHEAD CONDUCTORS & DEVICES	CAGE	\$ (176,979)	\$ (0)	\$ (0)	\$ (0)	\$ (35,025)	\$ (118,549)	\$ (16,288)	\$ (6,876)	\$ (242)
1080000	3560000	OVERHEAD CONDUCTORS & DEVICES	CAGW	\$ (140,861)	\$ (6,442)	\$ (104,280)	\$ (30,139)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
1080000	3560000	OVERHEAD CONDUCTORS & DEVICES	JBG	\$ (19,565)	\$ (857)	\$ (13,873)	\$ (4,010)	\$ (163)	\$ (553)	\$ (76)	\$ (32)	\$ (1)
1080000	3560000	OVERHEAD CONDUCTORS & DEVICES	SG	\$ (236)	\$ (4)	\$ (67)	\$ (19)	\$ (30)	\$ (97)	\$ (14)	\$ (6)	\$ (1)
	3560000 Total			\$ (337,643)	\$ (7,304)	\$ (118,219)	\$ (34,168)	\$ (35,218)	\$ (118,199)	\$ (16,371)	\$ (6,914)	\$ (244)
1080000	3562000	CLEARING AND GRADING	CAGE	\$ (3,572)	\$ (0)	\$ (0)	\$ (0)	\$ (707)	\$ (2,393)	\$ (329)	\$ (139)	\$ (6)
1080000	3562000	CLEARING AND GRADING	CAGW	\$ (7,644)	\$ (350)	\$ (5,659)	\$ (1,636)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
1080000	3562000	CLEARING AND GRADING	JBG	\$ (214)	\$ (9)	\$ (152)	\$ (44)	\$ (2)	\$ (6)	\$ (1)	\$ (0)	\$ (0)
1080000	3562000	CLEARING AND GRADING	SG	\$ (65)	\$ (1)	\$ (18)	\$ (5)	\$ (8)	\$ (27)	\$ (4)	\$ (2)	\$ (0)
	3562000 Total			\$ (11,498)	\$ (360)	\$ (5,829)	\$ (1,685)	\$ (717)	\$ (2,425)	\$ (333)	\$ (141)	\$ (6)
1080000	3570000	UNDERGROUND CONDUIT	CAGE	\$ (679)	\$ (0)	\$ (0)	\$ (0)	\$ (134)	\$ (456)	\$ (62)	\$ (26)	\$ (1)
1080000	3570000	UNDERGROUND CONDUIT	CAGW	\$ (14)	\$ (1)	\$ (10)	\$ (3)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
	3570000 Total			\$ (692)	\$ (1)	\$ (10)	\$ (3)	\$ (134)	\$ (456)	\$ (62)	\$ (26)	\$ (1)



Depreciation Reserve (Actuals)

Average of Monthly Averages Ending - December 2008
Allocation Method - Factor West Control Area
(Allocated in Thousands)

Primary Account	Secondary Account	Description	Alloc	Total	Calif	Oregon	Wash	Wv-PPL	Utah	Idaho	Wv-UPL	FERC
1080000	3580000	UNDERGROUND CONDUCTORS & DEVICES	CAGE	\$ (1,369)	\$ (1)	\$ (17)	\$ (5)	\$ (276)	\$ (930)	\$ (128)	\$ (54)	\$ (2)
1080000	3580000	UNDERGROUND CONDUCTORS & DEVICES	CAGW	\$ (24)	\$ (1)	\$ (17)	\$ (5)	\$ (276)	\$ (930)	\$ (128)	\$ (54)	\$ (2)
	3580000 Total			\$ (1,413)	\$ (1)	\$ (17)	\$ (5)	\$ (276)	\$ (930)	\$ (128)	\$ (54)	\$ (2)
1080000	3590000	ROADS AND TRAILS	CAGE	\$ (1,303)	\$ (0)	\$ (1,558)	\$ (451)	\$ (258)	\$ (873)	\$ (128)	\$ (51)	\$ (2)
1080000	3590000	ROADS AND TRAILS	CAGW	\$ (2,106)	\$ (98)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
1080000	3590000	ROADS AND TRAILS	JBG	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
1080000	3590000	ROADS AND TRAILS	SG	\$ (13)	\$ (0)	\$ (4)	\$ (1)	\$ (2)	\$ (5)	\$ (1)	\$ (0)	\$ (0)
	3590000 Total			\$ (3,422)	\$ (97)	\$ (1,563)	\$ (452)	\$ (259)	\$ (878)	\$ (121)	\$ (51)	\$ (2)
1080000	3602000	LAND RIGHTS	CA	\$ (444)	\$ (444)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
1080000	3602000	LAND RIGHTS	IDU	\$ (234)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (234)	\$ (0)	\$ (0)
1080000	3602000	LAND RIGHTS	OR	\$ (1,609)	\$ (0)	\$ (1,609)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
1080000	3602000	LAND RIGHTS	UT	\$ (1,505)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (1,505)	\$ (0)	\$ (0)	\$ (0)
1080000	3602000	LAND RIGHTS	WA	\$ (135)	\$ (0)	\$ (0)	\$ (135)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
1080000	3602000	LAND RIGHTS	WYP	\$ (1,068)	\$ (0)	\$ (0)	\$ (0)	\$ (1,068)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
1080000	3602000	LAND RIGHTS	WYU	\$ (338)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (338)	\$ (0)
	3602000 Total			\$ (5,333)	\$ (444)	\$ (1,609)	\$ (135)	\$ (1,068)	\$ (1,505)	\$ (234)	\$ (338)	\$ (0)
1080000	3610000	STRUCTURES & IMPROVEMENTS	CA	\$ (486)	\$ (486)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
1080000	3610000	STRUCTURES & IMPROVEMENTS	IDU	\$ (426)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (426)	\$ (0)	\$ (0)
1080000	3610000	STRUCTURES & IMPROVEMENTS	OR	\$ (3,167)	\$ (0)	\$ (3,167)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
1080000	3610000	STRUCTURES & IMPROVEMENTS	UT	\$ (6,380)	\$ (0)	\$ (0)	\$ (6,380)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
1080000	3610000	STRUCTURES & IMPROVEMENTS	WA	\$ (576)	\$ (0)	\$ (0)	\$ (576)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
1080000	3610000	STRUCTURES & IMPROVEMENTS	WYP	\$ (2,015)	\$ (0)	\$ (0)	\$ (0)	\$ (2,015)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
1080000	3610000	STRUCTURES & IMPROVEMENTS	WYU	\$ (71)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (71)	\$ (0)
	3610000 Total			\$ (13,120)	\$ (486)	\$ (3,167)	\$ (576)	\$ (2,015)	\$ (6,380)	\$ (426)	\$ (71)	\$ (0)
1080000	3620000	STATION EQUIPMENT	CA	\$ (3,920)	\$ (3,920)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
1080000	3620000	STATION EQUIPMENT	IDU	\$ (8,383)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (8,383)	\$ (0)	\$ (0)
1080000	3620000	STATION EQUIPMENT	OR	\$ (47,696)	\$ (0)	\$ (47,696)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
1080000	3620000	STATION EQUIPMENT	UT	\$ (68,855)	\$ (0)	\$ (0)	\$ (68,855)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
1080000	3620000	STATION EQUIPMENT	WA	\$ (13,740)	\$ (0)	\$ (0)	\$ (13,740)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
1080000	3620000	STATION EQUIPMENT	WYP	\$ (33,171)	\$ (0)	\$ (0)	\$ (0)	\$ (33,171)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
1080000	3620000	STATION EQUIPMENT	WYU	\$ (2,149)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (2,149)	\$ (0)
	3620000 Total			\$ (177,914)	\$ (3,920)	\$ (47,696)	\$ (13,740)	\$ (33,171)	\$ (68,855)	\$ (8,383)	\$ (2,149)	\$ (0)
1080000	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	CA	\$ (157)	\$ (157)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
1080000	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	IDU	\$ (290)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (290)	\$ (0)	\$ (0)
1080000	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	OR	\$ (1,832)	\$ (0)	\$ (1,832)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
1080000	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	UT	\$ (7,594)	\$ (0)	\$ (0)	\$ (7,594)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
1080000	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WA	\$ (557)	\$ (0)	\$ (0)	\$ (557)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
1080000	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WYP	\$ (2,149)	\$ (0)	\$ (0)	\$ (0)	\$ (2,149)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
1080000	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WYU	\$ (6)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (6)	\$ (0)
	3627000 Total			\$ (12,985)	\$ (157)	\$ (1,832)	\$ (557)	\$ (2,149)	\$ (7,594)	\$ (290)	\$ (6)	\$ (0)
1080000	3630000	STORAGE BATTERY EQUIPMENT	UT	\$ (675)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (675)	\$ (0)	\$ (0)	\$ (0)
	3630000 Total			\$ (675)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (675)	\$ (0)	\$ (0)	\$ (0)
1080000	3637000	STORAGE BATTERY EQUIPMENT - SUPERVISORY &	UT	\$ (24)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (24)	\$ (0)	\$ (0)	\$ (0)
	3637000 Total			\$ (24)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (24)	\$ (0)	\$ (0)	\$ (0)
1080000	3640000	"POLES, TOWERS AND FIXTURES"	CA	\$ (23,408)	\$ (23,408)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
1080000	3640000	"POLES, TOWERS AND FIXTURES"	IDU	\$ (29,985)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (29,985)	\$ (0)	\$ (0)
1080000	3640000	"POLES, TOWERS AND FIXTURES"	OR	\$ (181,219)	\$ (0)	\$ (181,219)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
1080000	3640000	"POLES, TOWERS AND FIXTURES"	UT	\$ (119,988)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (119,988)	\$ (0)	\$ (0)	\$ (0)
1080000	3640000	"POLES, TOWERS AND FIXTURES"	WA	\$ (44,438)	\$ (0)	\$ (0)	\$ (44,438)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
1080000	3640000	"POLES, TOWERS AND FIXTURES"	WYP	\$ (34,642)	\$ (0)	\$ (0)	\$ (0)	\$ (34,642)	\$ (0)	\$ (0)	\$ (0)	\$ (0)



Depreciation Reserve (Actuals)

Average of Monthly Averages Ending - December 2008
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Account	Description	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UIPL	FERC
1080000	3640000	"POLES, TOWERS AND FIXTURES"	WYU	\$ (5,872)	\$ (5,872)	\$ (181,219)	\$ (44,438)	\$ (34,642)	\$ (119,988)	\$ (29,985)	\$ (5,872)	\$ 0
	3640000 Total			\$ (439,563)	\$ (11,576)	\$ (112,113)	\$ (24,468)	\$ (32,232)	\$ (49,404)	\$ (10,273)	\$ (2,862)	\$ 0
1080000	3650000	OVERHEAD CONDUCTORS & DEVICES	CA	\$ (11,576)	\$ (11,576)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1080000	3650000	OVERHEAD CONDUCTORS & DEVICES	IDU	\$ (10,273)	\$ (10,273)	\$ 0	\$ 0	\$ 0	\$ 0	\$ (10,273)	\$ 0	\$ 0
1080000	3650000	OVERHEAD CONDUCTORS & DEVICES	OR	\$ (112,113)	\$ (112,113)	\$ (112,113)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1080000	3650000	OVERHEAD CONDUCTORS & DEVICES	UT	\$ (49,404)	\$ (49,404)	\$ 0	\$ 0	\$ 0	\$ (49,404)	\$ 0	\$ 0	\$ 0
1080000	3650000	OVERHEAD CONDUCTORS & DEVICES	WA	\$ (24,468)	\$ (24,468)	\$ 0	\$ (24,468)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1080000	3650000	OVERHEAD CONDUCTORS & DEVICES	WYP	\$ (32,232)	\$ (32,232)	\$ 0	\$ 0	\$ (32,232)	\$ 0	\$ 0	\$ 0	\$ 0
1080000	3650000	OVERHEAD CONDUCTORS & DEVICES	WYU	\$ (2,862)	\$ (2,862)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (2,862)	\$ 0
	3650000 Total			\$ (242,927)	\$ (11,576)	\$ (112,113)	\$ (24,468)	\$ (32,232)	\$ (49,404)	\$ (10,273)	\$ (2,862)	\$ 0
1080000	3652000	CLEARING AND GRADING	IDU	\$ (10)	\$ (10)	\$ 0	\$ 0	\$ 0	\$ 0	\$ (10)	\$ 0	\$ 0
1080000	3652000	CLEARING AND GRADING	OR	\$ (0)	\$ (0)	\$ (0)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1080000	3652000	CLEARING AND GRADING	UT	\$ (135)	\$ (135)	\$ 0	\$ 0	\$ 0	\$ (135)	\$ 0	\$ 0	\$ 0
1080000	3652000	CLEARING AND GRADING	WYU	\$ (1)	\$ (1)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (1)	\$ 0
	3652000 Total			\$ (147)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (135)	\$ (10)	\$ (1)	\$ 0
1080000	3660000	UNDERGROUND CONDUIT	CA	\$ (6,092)	\$ (6,092)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1080000	3660000	UNDERGROUND CONDUIT	IDU	\$ (3,229)	\$ (3,229)	\$ 0	\$ 0	\$ 0	\$ 0	\$ (3,229)	\$ 0	\$ 0
1080000	3660000	UNDERGROUND CONDUIT	OR	\$ (32,109)	\$ (32,109)	\$ (32,109)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1080000	3660000	UNDERGROUND CONDUIT	UT	\$ (66,573)	\$ (66,573)	\$ 0	\$ 0	\$ 0	\$ (66,573)	\$ 0	\$ 0	\$ 0
1080000	3660000	UNDERGROUND CONDUIT	WA	\$ (7,797)	\$ (7,797)	\$ 0	\$ (7,797)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1080000	3660000	UNDERGROUND CONDUIT	WYP	\$ (5,693)	\$ (5,693)	\$ 0	\$ 0	\$ (5,693)	\$ 0	\$ 0	\$ 0	\$ 0
1080000	3660000	UNDERGROUND CONDUIT	WYU	\$ (2,126)	\$ (2,126)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (2,126)	\$ 0
	3660000 Total			\$ (113,619)	\$ (6,092)	\$ (32,109)	\$ (7,797)	\$ (5,693)	\$ (66,573)	\$ (3,229)	\$ (2,126)	\$ 0
1080000	3670000	UNDERGROUND CONDUCTORS & DEVICES	CA	\$ (10,837)	\$ (10,837)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1080000	3670000	UNDERGROUND CONDUCTORS & DEVICES	IDU	\$ (10,530)	\$ (10,530)	\$ 0	\$ 0	\$ 0	\$ 0	\$ (10,530)	\$ 0	\$ 0
1080000	3670000	UNDERGROUND CONDUCTORS & DEVICES	OR	\$ (49,244)	\$ (49,244)	\$ (49,244)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1080000	3670000	UNDERGROUND CONDUCTORS & DEVICES	UT	\$ (162,276)	\$ (162,276)	\$ 0	\$ 0	\$ 0	\$ (162,276)	\$ 0	\$ 0	\$ 0
1080000	3670000	UNDERGROUND CONDUCTORS & DEVICES	WA	\$ (7,142)	\$ (7,142)	\$ 0	\$ (7,142)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1080000	3670000	UNDERGROUND CONDUCTORS & DEVICES	WYP	\$ (14,233)	\$ (14,233)	\$ 0	\$ 0	\$ (14,233)	\$ 0	\$ 0	\$ 0	\$ 0
1080000	3670000	UNDERGROUND CONDUCTORS & DEVICES	WYU	\$ (10,746)	\$ (10,746)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (10,746)	\$ 0
	3670000 Total			\$ (255,098)	\$ (10,837)	\$ (49,244)	\$ (7,142)	\$ (14,233)	\$ (162,276)	\$ (10,530)	\$ (10,746)	\$ 0
1080000	3680000	LINE TRANSFORMERS	CA	\$ (20,884)	\$ (20,884)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1080000	3680000	LINE TRANSFORMERS	IDU	\$ (23,707)	\$ (23,707)	\$ 0	\$ 0	\$ 0	\$ 0	\$ (23,707)	\$ 0	\$ 0
1080000	3680000	LINE TRANSFORMERS	OR	\$ (145,244)	\$ (145,244)	\$ (145,244)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1080000	3680000	LINE TRANSFORMERS	UT	\$ (89,144)	\$ (89,144)	\$ 0	\$ 0	\$ 0	\$ (89,144)	\$ 0	\$ 0	\$ 0
1080000	3680000	LINE TRANSFORMERS	WA	\$ (36,408)	\$ (36,408)	\$ 0	\$ (36,408)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1080000	3680000	LINE TRANSFORMERS	WYP	\$ (24,361)	\$ (24,361)	\$ 0	\$ 0	\$ (24,361)	\$ 0	\$ 0	\$ 0	\$ 0
1080000	3680000	LINE TRANSFORMERS	WYU	\$ (4,570)	\$ (4,570)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (4,570)	\$ 0
	3680000 Total			\$ (344,318)	\$ (20,884)	\$ (145,244)	\$ (36,408)	\$ (24,361)	\$ (89,144)	\$ (23,707)	\$ (4,570)	\$ 0
1080000	3691000	SERVICES - OVERHEAD	CA	\$ (2,823)	\$ (2,823)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1080000	3691000	SERVICES - OVERHEAD	IDU	\$ (3,531)	\$ (3,531)	\$ 0	\$ 0	\$ 0	\$ 0	\$ (3,531)	\$ 0	\$ 0
1080000	3691000	SERVICES - OVERHEAD	OR	\$ (20,008)	\$ (20,008)	\$ (20,008)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1080000	3691000	SERVICES - OVERHEAD	UT	\$ (23,850)	\$ (23,850)	\$ 0	\$ 0	\$ 0	\$ (23,850)	\$ 0	\$ 0	\$ 0
1080000	3691000	SERVICES - OVERHEAD	WA	\$ (5,886)	\$ (5,886)	\$ 0	\$ (5,886)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1080000	3691000	SERVICES - OVERHEAD	WYP	\$ (3,500)	\$ (3,500)	\$ 0	\$ 0	\$ (3,500)	\$ 0	\$ 0	\$ 0	\$ 0
1080000	3691000	SERVICES - OVERHEAD	WYU	\$ (546)	\$ (546)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (546)	\$ 0
	3691000 Total			\$ (60,144)	\$ (2,823)	\$ (20,008)	\$ (5,886)	\$ (3,500)	\$ (23,850)	\$ (3,531)	\$ (546)	\$ 0
1080000	3692000	SERVICES - UNDERGROUND	CA	\$ (4,314)	\$ (4,314)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1080000	3692000	SERVICES - UNDERGROUND	IDU	\$ (6,679)	\$ (6,679)	\$ 0	\$ 0	\$ 0	\$ 0	\$ (6,679)	\$ 0	\$ 0
1080000	3692000	SERVICES - UNDERGROUND	OR	\$ (34,938)	\$ (34,938)	\$ (34,938)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0



Depreciation Reserve (Actuals)
 Average of Monthly Averages Ending - December 2008
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Account	Description	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC
1080000	3692000	SERVICES - UNDERGROUND	UT	\$ (27,743)	\$0	\$0	\$0	\$0	\$ (27,743)	\$0	\$0	\$0
1080000	3692000	SERVICES - UNDERGROUND	WA	\$ (8,203)	\$0	\$0	\$ (8,203)	\$0	\$0	\$0	\$0	\$0
1080000	3692000	SERVICES - UNDERGROUND	WYP	\$ (7,245)	\$0	\$0	\$ (7,245)	\$0	\$0	\$0	\$0	\$0
1080000	3692000	SERVICES - UNDERGROUND	WYU	\$ (1,414)	\$0	\$0	\$0	\$0	\$0	\$0	\$ (1,414)	\$0
	3692000 Total			\$ (40,605)	\$ (4,314)	\$ (34,938)	\$ (6,203)	\$ (7,245)	\$ (27,743)	\$ (6,679)	\$ (1,414)	\$0
1080000	3700000	METERS	CA	\$ (1,695)	\$ (1,695)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	3700000	METERS	IDU	\$ (7,697)	\$0	\$0	\$0	\$0	\$0	\$ (7,697)	\$0	\$0
1080000	3700000	METERS	OR	\$ (30,328)	\$0	\$ (30,328)	\$0	\$0	\$0	\$0	\$0	\$0
1080000	3700000	METERS	UT	\$ (27,022)	\$0	\$0	\$0	\$0	\$ (27,022)	\$0	\$0	\$0
1080000	3700000	METERS	WA	\$ (7,435)	\$0	\$0	\$ (7,435)	\$0	\$0	\$0	\$0	\$0
1080000	3700000	METERS	WYP	\$ (6,443)	\$0	\$0	\$ (6,443)	\$0	\$0	\$0	\$0	\$0
1080000	3700000	METERS	WYU	\$ (1,620)	\$0	\$0	\$0	\$0	\$0	\$0	\$ (1,620)	\$0
	3700000 Total			\$ (102,241)	\$ (1,695)	\$ (30,328)	\$ (7,435)	\$ (6,443)	\$ (27,022)	\$ (7,697)	\$ (1,620)	\$0
1080000	3710000	INSTALL ON CUSTOMERS PREMISES	CA	\$ (180)	\$ (180)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	3710000	INSTALL ON CUSTOMERS PREMISES	IDU	\$ (137)	\$0	\$0	\$0	\$0	\$0	\$ (137)	\$0	\$0
1080000	3710000	INSTALL ON CUSTOMERS PREMISES	OR	\$ (2,190)	\$0	\$ (2,190)	\$0	\$0	\$0	\$0	\$0	\$0
1080000	3710000	INSTALL ON CUSTOMERS PREMISES	UT	\$ (3,560)	\$0	\$0	\$0	\$0	\$ (3,560)	\$0	\$0	\$0
1080000	3710000	INSTALL ON CUSTOMERS PREMISES	WA	\$ (277)	\$0	\$0	\$ (277)	\$0	\$0	\$0	\$0	\$0
1080000	3710000	INSTALL ON CUSTOMERS PREMISES	WYP	\$ (811)	\$0	\$0	\$0	\$ (811)	\$0	\$0	\$0	\$0
1080000	3710000	INSTALL ON CUSTOMERS PREMISES	WYU	\$ (129)	\$0	\$0	\$0	\$0	\$0	\$0	\$ (129)	\$0
	3710000 Total			\$ (7,304)	\$ (180)	\$ (2,190)	\$ (277)	\$ (811)	\$ (3,560)	\$ (137)	\$ (129)	\$0
1080000	3720000	LEASED PROP ON CUST PREMISES	IDU	\$ (1)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	3720000	LEASED PROP ON CUST PREMISES	UT	\$ (5)	\$0	\$0	\$0	\$0	\$ (5)	\$0	\$0	\$0
	3720000 Total			\$ (6)	\$0	\$0	\$0	\$0	\$ (5)	\$0	\$0	\$0
1080000	3730000	STREET LIGHTING & SIGNAL SYSTEMS	CA	\$ (511)	\$ (511)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	3730000	STREET LIGHTING & SIGNAL SYSTEMS	IDU	\$ (437)	\$0	\$0	\$0	\$0	\$0	\$ (437)	\$0	\$0
1080000	3730000	STREET LIGHTING & SIGNAL SYSTEMS	OR	\$ (7,481)	\$0	\$ (7,481)	\$0	\$0	\$0	\$0	\$0	\$0
1080000	3730000	STREET LIGHTING & SIGNAL SYSTEMS	UT	\$ (12,628)	\$0	\$0	\$0	\$0	\$ (12,628)	\$0	\$0	\$0
1080000	3730000	STREET LIGHTING & SIGNAL SYSTEMS	WA	\$ (1,892)	\$0	\$0	\$ (1,892)	\$0	\$0	\$0	\$0	\$0
1080000	3730000	STREET LIGHTING & SIGNAL SYSTEMS	WYP	\$ (2,129)	\$0	\$0	\$ (2,129)	\$0	\$0	\$0	\$0	\$0
1080000	3730000	STREET LIGHTING & SIGNAL SYSTEMS	WYU	\$ (795)	\$0	\$0	\$0	\$0	\$0	\$0	\$ (795)	\$0
	3730000 Total			\$ (25,874)	\$ (511)	\$ (7,481)	\$ (1,892)	\$ (2,129)	\$ (12,628)	\$ (437)	\$ (795)	\$0
1080000	3892000	LAND RIGHTS	CAGE	\$ (0)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	3892000	LAND RIGHTS	IDU	\$ (1)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	3892000	LAND RIGHTS	UT	\$ (7)	\$0	\$0	\$0	\$0	\$ (7)	\$0	\$0	\$0
1080000	3892000	LAND RIGHTS	WYP	\$ (2)	\$0	\$0	\$0	\$ (2)	\$0	\$0	\$0	\$0
1080000	3892000	LAND RIGHTS	WYU	\$ (1)	\$0	\$0	\$0	\$0	\$0	\$0	\$ (1)	\$0
	3892000 Total			\$ (11)	\$0	\$0	\$0	\$ (2)	\$ (7)	\$0	\$ (1)	\$0
1080000	3900000	STRUCTURES AND IMPROVEMENTS	CA	\$ (565)	\$ (565)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	3900000	STRUCTURES AND IMPROVEMENTS	CAGE	\$ (1,318)	\$0	\$0	\$0	\$ (261)	\$ (863)	\$ (121)	\$ (51)	\$ (2)
1080000	3900000	STRUCTURES AND IMPROVEMENTS	CAGW	\$ (628)	\$ (29)	\$ (465)	\$ (134)	\$0	\$0	\$0	\$0	\$0
1080000	3900000	STRUCTURES AND IMPROVEMENTS	CN	\$ (1,502)	\$ (39)	\$ (469)	\$ (107)	\$ (100)	\$ (715)	\$ (59)	\$ (13)	\$0
1080000	3900000	STRUCTURES AND IMPROVEMENTS	IDU	\$ (3,859)	\$0	\$0	\$0	\$0	\$0	\$ (3,859)	\$0	\$0
1080000	3900000	STRUCTURES AND IMPROVEMENTS	JBG	\$ (8)	\$ (0)	\$ (5)	\$ (2)	\$ (0)	\$ (0)	\$0	\$ (0)	\$0
1080000	3900000	STRUCTURES AND IMPROVEMENTS	OR	\$ (4,839)	\$0	\$ (4,839)	\$0	\$0	\$0	\$0	\$0	\$0
1080000	3900000	STRUCTURES AND IMPROVEMENTS	SG	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$0
1080000	3900000	STRUCTURES AND IMPROVEMENTS	SO	\$ (18,282)	\$ (427)	\$ (4,991)	\$ (1,341)	\$ (2,121)	\$ (7,917)	\$ (1,061)	\$ (413)	\$ (12)
1080000	3900000	STRUCTURES AND IMPROVEMENTS	UT	\$ (10,230)	\$0	\$0	\$0	\$0	\$ (10,230)	\$0	\$0	\$0
1080000	3900000	STRUCTURES AND IMPROVEMENTS	WA	\$ (3,877)	\$0	\$0	\$ (3,877)	\$0	\$0	\$0	\$0	\$0
1080000	3900000	STRUCTURES AND IMPROVEMENTS	WYP	\$ (997)	\$0	\$0	\$0	\$ (997)	\$0	\$0	\$0	\$0



Depreciation Reserve (Actuals)
 Average of Monthly Averages Ending - December 2008
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Account	Description	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC
1080000	3900000	STRUCTURES AND IMPROVEMENTS	WYU	\$ (638)	\$ (1,060)	\$ (10,770)	\$ (5,461)	\$ (3,479)	\$ (19,745)	\$ (5,099)	\$ (1,416)	\$ (14)
1080000	3903000	STRUCTURES & IMPROVEMENTS - PANELS	CA	\$ (33)	\$ (33)	\$ (3)	\$ (3)	\$ (1)	\$ (2)	\$ (0)	\$ (0)	\$ (0)
1080000	3903000	STRUCTURES & IMPROVEMENTS - PANELS	CAGE	\$ (19)	\$ (1)	\$ (14)	\$ (4)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
1080000	3903000	STRUCTURES & IMPROVEMENTS - PANELS	CAGW	\$ (468)	\$ (12)	\$ (146)	\$ (33)	\$ (31)	\$ (223)	\$ (18)	\$ (4)	\$ (0)
1080000	3903000	STRUCTURES & IMPROVEMENTS - PANELS	IDU	\$ (26)	\$ (0)	\$ (2)	\$ (0)	\$ (0)	\$ (0)	\$ (26)	\$ (0)	\$ (0)
1080000	3903000	STRUCTURES & IMPROVEMENTS - PANELS	JBG	\$ (307)	\$ (0)	\$ (307)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
1080000	3903000	STRUCTURES & IMPROVEMENTS - PANELS	OR	\$ (6,250)	\$ (146)	\$ (1,706)	\$ (459)	\$ (725)	\$ (2,706)	\$ (363)	\$ (141)	\$ (4)
1080000	3903000	STRUCTURES & IMPROVEMENTS - PANELS	SO	\$ (127)	\$ (0)	\$ (127)	\$ (0)	\$ (0)	\$ (127)	\$ (0)	\$ (0)	\$ (0)
1080000	3903000	STRUCTURES & IMPROVEMENTS - PANELS	UT	\$ (40)	\$ (0)	\$ (40)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
1080000	3903000	STRUCTURES & IMPROVEMENTS - PANELS	WA	\$ (114)	\$ (0)	\$ (114)	\$ (0)	\$ (114)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
1080000	3903000	STRUCTURES & IMPROVEMENTS - PANELS	WYP	\$ (2)	\$ (192)	\$ (2,175)	\$ (537)	\$ (871)	\$ (3,059)	\$ (407)	\$ (148)	\$ (4)
1080000	3903000	STRUCTURES & IMPROVEMENTS - PANELS	WYU	\$ (121)	\$ (121)	\$ (0)	\$ (0)	\$ (2)	\$ (5)	\$ (0)	\$ (0)	\$ (0)
1080000	3910000	OFFICE FURNITURE	CA	\$ (9)	\$ (0)	\$ (9)	\$ (0)	\$ (239)	\$ (808)	\$ (111)	\$ (0)	\$ (0)
1080000	3910000	OFFICE FURNITURE	CAGE	\$ (130)	\$ (6)	\$ (96)	\$ (28)	\$ (60)	\$ (431)	\$ (35)	\$ (8)	\$ (0)
1080000	3910000	OFFICE FURNITURE	CAGW	\$ (905)	\$ (23)	\$ (283)	\$ (64)	\$ (60)	\$ (106)	\$ (106)	\$ (1)	\$ (0)
1080000	3910000	OFFICE FURNITURE	CN	\$ (106)	\$ (0)	\$ (106)	\$ (0)	\$ (3)	\$ (9)	\$ (1)	\$ (1)	\$ (0)
1080000	3910000	OFFICE FURNITURE	IDU	\$ (313)	\$ (14)	\$ (222)	\$ (64)	\$ (3)	\$ (4,369)	\$ (585)	\$ (228)	\$ (7)
1080000	3910000	OFFICE FURNITURE	JBG	\$ (1,648)	\$ (0)	\$ (1,648)	\$ (0)	\$ (0)	\$ (533)	\$ (0)	\$ (0)	\$ (0)
1080000	3910000	OFFICE FURNITURE	OR	\$ (10,090)	\$ (236)	\$ (2,754)	\$ (740)	\$ (1,170)	\$ (4,369)	\$ (0)	\$ (0)	\$ (0)
1080000	3910000	OFFICE FURNITURE	SO	\$ (533)	\$ (0)	\$ (533)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
1080000	3910000	OFFICE FURNITURE	UT	\$ (396)	\$ (0)	\$ (396)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
1080000	3910000	OFFICE FURNITURE	WA	\$ (751)	\$ (0)	\$ (751)	\$ (0)	\$ (751)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
1080000	3910000	OFFICE FURNITURE	WYP	\$ (38)	\$ (0)	\$ (38)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (38)	\$ (0)
1080000	3910000	OFFICE FURNITURE	WYU	\$ (16,248)	\$ (400)	\$ (5,003)	\$ (1,293)	\$ (2,225)	\$ (6,155)	\$ (839)	\$ (322)	\$ (18)
1080000	3910000	COMPUTER EQUIPMENT - MAINFRAME	SO	\$ (38)	\$ (38)	\$ (441)	\$ (119)	\$ (188)	\$ (700)	\$ (94)	\$ (37)	\$ (1)
1080000	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CA	\$ (122)	\$ (122)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
1080000	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CAEE	\$ (69)	\$ (0)	\$ (69)	\$ (0)	\$ (15)	\$ (44)	\$ (7)	\$ (3)	\$ (0)
1080000	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CAGE	\$ (831)	\$ (0)	\$ (831)	\$ (0)	\$ (164)	\$ (557)	\$ (76)	\$ (32)	\$ (1)
1080000	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CAGW	\$ (27)	\$ (1)	\$ (20)	\$ (6)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
1080000	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CN	\$ (2,344)	\$ (61)	\$ (732)	\$ (167)	\$ (157)	\$ (1,116)	\$ (91)	\$ (21)	\$ (0)
1080000	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	IDU	\$ (511)	\$ (0)	\$ (511)	\$ (0)	\$ (0)	\$ (0)	\$ (611)	\$ (0)	\$ (0)
1080000	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	JBG	\$ (84)	\$ (4)	\$ (60)	\$ (17)	\$ (1)	\$ (2)	\$ (0)	\$ (0)	\$ (0)
1080000	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	OR	\$ (1,711)	\$ (0)	\$ (1,711)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
1080000	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	SO	\$ (29,589)	\$ (691)	\$ (8,077)	\$ (2,171)	\$ (3,432)	\$ (12,813)	\$ (1,717)	\$ (669)	\$ (20)
1080000	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	UT	\$ (1,862)	\$ (0)	\$ (1,862)	\$ (0)	\$ (0)	\$ (1,862)	\$ (0)	\$ (0)	\$ (0)
1080000	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WA	\$ (533)	\$ (0)	\$ (533)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
1080000	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WYP	\$ (1,273)	\$ (0)	\$ (1,273)	\$ (0)	\$ (1,273)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
1080000	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WYU	\$ (109)	\$ (0)	\$ (109)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (109)	\$ (0)
1080000	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WYU	\$ (39,066)	\$ (878)	\$ (10,601)	\$ (2,894)	\$ (5,041)	\$ (16,394)	\$ (2,403)	\$ (834)	\$ (21)
1080000	3913000	OFFICE EQUIPMENT	CA	\$ (7)	\$ (7)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
1080000	3913000	OFFICE EQUIPMENT	CAGE	\$ (347)	\$ (0)	\$ (347)	\$ (0)	\$ (69)	\$ (233)	\$ (32)	\$ (13)	\$ (0)
1080000	3913000	OFFICE EQUIPMENT	CAGW	\$ (9)	\$ (0)	\$ (9)	\$ (2)	\$ (3)	\$ (19)	\$ (2)	\$ (0)	\$ (0)
1080000	3913000	OFFICE EQUIPMENT	CN	\$ (41)	\$ (1)	\$ (13)	\$ (3)	\$ (3)	\$ (19)	\$ (2)	\$ (0)	\$ (0)
1080000	3913000	OFFICE EQUIPMENT	OR	\$ (24)	\$ (0)	\$ (24)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)



Depreciation Reserve (Actuals)

Average of Monthly Averages Ending - December 2008
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Account	Description	Alloc	Total	Calif	Oregon	Wash	WY-PPL	Utah	Idaho	Wy-UPL	FERC
1080000	3913000	OFFICE EQUIPMENT	SO	\$ (88)	\$ (2)	\$ (24)	\$ (6)	\$ (10)	\$ (42)	\$ (5)	\$ (2)	\$ (0)
1080000	3913000	OFFICE EQUIPMENT	UT	\$ (42)	\$ (0)	\$ (0)	\$ (8)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
1080000	3913000	OFFICE EQUIPMENT	WA	\$ (8)	\$ (0)	\$ (0)	\$ (0)	\$ (11)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
1080000	3913000	OFFICE EQUIPMENT	WYU	\$ (17)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (7)	\$ (0)
	3913000 Total			\$ (533)	\$ (11)	\$ (68)	\$ (19)	\$ (93)	\$ (331)	\$ (39)	\$ (22)	\$ (1)
1080000	3920100	1/4 TON MINI-PICKUPS AND VANS	CA	\$ (37)	\$ (0)	\$ (0)	\$ (0)	\$ (57)	\$ (193)	\$ (27)	\$ (11)	\$ (0)
1080000	3920100	1/4 TON MINI-PICKUPS AND VANS	CAGE	\$ (288)	\$ (0)	\$ (0)	\$ (2)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
1080000	3920100	1/4 TON MINI-PICKUPS AND VANS	CAGW	\$ (9)	\$ (0)	\$ (6)	\$ (0)	\$ (0)	\$ (0)	\$ (212)	\$ (0)	\$ (0)
1080000	3920100	1/4 TON MINI-PICKUPS AND VANS	IDU	\$ (212)	\$ (2)	\$ (26)	\$ (7)	\$ (0)	\$ (1)	\$ (0)	\$ (0)	\$ (0)
1080000	3920100	1/4 TON MINI-PICKUPS AND VANS	JBG	\$ (36)	\$ (2)	\$ (662)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
1080000	3920100	1/4 TON MINI-PICKUPS AND VANS	OR	\$ (662)	\$ (0)	\$ (109)	\$ (29)	\$ (46)	\$ (173)	\$ (23)	\$ (9)	\$ (0)
1080000	3920100	1/4 TON MINI-PICKUPS AND VANS	SO	\$ (399)	\$ (9)	\$ (0)	\$ (0)	\$ (0)	\$ (1,044)	\$ (0)	\$ (0)	\$ (0)
1080000	3920100	1/4 TON MINI-PICKUPS AND VANS	UT	\$ (1,044)	\$ (0)	\$ (0)	\$ (161)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
1080000	3920100	1/4 TON MINI-PICKUPS AND VANS	WYU	\$ (161)	\$ (0)	\$ (0)	\$ (0)	\$ (129)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
1080000	3920100	1/4 TON MINI-PICKUPS AND VANS	WYU	\$ (129)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (7)	\$ (0)
	3920100 Total			\$ (2,985)	\$ (48)	\$ (803)	\$ (200)	\$ (233)	\$ (1,410)	\$ (261)	\$ (28)	\$ (1)
1080000	3920200	MID AND FULL SIZE AUTOMOBILES	CAGE	\$ (28)	\$ (0)	\$ (0)	\$ (19)	\$ (6)	\$ (19)	\$ (3)	\$ (1)	\$ (0)
1080000	3920200	MID AND FULL SIZE AUTOMOBILES	IDU	\$ (19)	\$ (0)	\$ (4)	\$ (1)	\$ (0)	\$ (0)	\$ (19)	\$ (0)	\$ (0)
1080000	3920200	MID AND FULL SIZE AUTOMOBILES	JBG	\$ (5)	\$ (0)	\$ (217)	\$ (14)	\$ (22)	\$ (84)	\$ (11)	\$ (4)	\$ (0)
1080000	3920200	MID AND FULL SIZE AUTOMOBILES	OR	\$ (194)	\$ (5)	\$ (53)	\$ (29)	\$ (40)	\$ (228)	\$ (0)	\$ (0)	\$ (0)
1080000	3920200	MID AND FULL SIZE AUTOMOBILES	SO	\$ (228)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
1080000	3920200	MID AND FULL SIZE AUTOMOBILES	UT	\$ (40)	\$ (0)	\$ (0)	\$ (0)	\$ (40)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
1080000	3920200	MID AND FULL SIZE AUTOMOBILES	WYU	\$ (40)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
	3920200 Total			\$ (761)	\$ (5)	\$ (274)	\$ (44)	\$ (68)	\$ (331)	\$ (33)	\$ (5)	\$ (0)
1080000	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	CA	\$ (193)	\$ (193)	\$ (0)	\$ (0)	\$ (25)	\$ (75)	\$ (12)	\$ (5)	\$ (1)
1080000	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	CAEE	\$ (118)	\$ (0)	\$ (0)	\$ (0)	\$ (446)	\$ (1,509)	\$ (207)	\$ (88)	\$ (3)
1080000	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	CAGE	\$ (2,253)	\$ (0)	\$ (314)	\$ (91)	\$ (0)	\$ (0)	\$ (676)	\$ (0)	\$ (0)
1080000	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	CAGW	\$ (424)	\$ (19)	\$ (162)	\$ (47)	\$ (2)	\$ (6)	\$ (0)	\$ (0)	\$ (0)
1080000	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	IDU	\$ (676)	\$ (10)	\$ (2,297)	\$ (39)	\$ (62)	\$ (231)	\$ (31)	\$ (12)	\$ (0)
1080000	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	JBG	\$ (2,297)	\$ (12)	\$ (146)	\$ (484)	\$ (560)	\$ (4,240)	\$ (0)	\$ (0)	\$ (0)
1080000	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	OR	\$ (534)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
1080000	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	SO	\$ (484)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
1080000	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	UT	\$ (560)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
1080000	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	WYU	\$ (132)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (132)	\$ (0)
	3920400 Total			\$ (12,139)	\$ (235)	\$ (2,918)	\$ (661)	\$ (1,095)	\$ (6,061)	\$ (927)	\$ (237)	\$ (4)
1080000	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	CA	\$ (178)	\$ (178)	\$ (0)	\$ (0)	\$ (26)	\$ (77)	\$ (12)	\$ (5)	\$ (1)
1080000	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	CAEE	\$ (1,207)	\$ (0)	\$ (0)	\$ (0)	\$ (239)	\$ (609)	\$ (111)	\$ (47)	\$ (2)
1080000	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	CAGE	\$ (728)	\$ (14)	\$ (233)	\$ (67)	\$ (0)	\$ (0)	\$ (728)	\$ (0)	\$ (0)
1080000	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	CAGW	\$ (77)	\$ (3)	\$ (54)	\$ (16)	\$ (1)	\$ (2)	\$ (0)	\$ (0)	\$ (0)
1080000	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	IDU	\$ (361)	\$ (8)	\$ (98)	\$ (26)	\$ (42)	\$ (156)	\$ (21)	\$ (8)	\$ (0)
1080000	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	JBG	\$ (4,162)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (4,162)	\$ (0)	\$ (0)	\$ (0)
1080000	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	OR	\$ (774)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
1080000	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	SO	\$ (121)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
1080000	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	UT	\$ (1,207)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
1080000	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	WYU	\$ (178)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)



Depreciation Reserve (Actuals)
 Average of Monthly Averages Ending - December 2008
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Account	Description	Alloc	Total	Calif	Oregon	Wash	Wyo-PPL	Utah	Idaho	Wyo-UPL	FERC
1080000	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	WYP	\$ (700)	\$ 0	\$ 0	\$ 0	\$ (700)	\$ 0	\$ 0	\$ 0	\$ 0
1080000	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	WYU	\$ (160)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (160)	\$ 0
	3920500 Total			\$ (1,086)	\$ (204)	\$ (2,689)	\$ (863)	\$ (1,007)	\$ (5,206)	\$ (673)	\$ (220)	\$ (3)
1080000	3920600	DUMP TRUCKS	CAEE	\$ (2)	\$ 0	\$ 0	\$ 0	\$ (0)	\$ (1)	\$ (0)	\$ (0)	\$ (0)
1080000	3920600	DUMP TRUCKS	CAGE	\$ (872)	\$ 0	\$ 0	\$ 0	\$ (173)	\$ (584)	\$ (60)	\$ (34)	\$ (1)
1080000	3920600	DUMP TRUCKS	CAGW	\$ (157)	\$ (7)	\$ (116)	\$ (34)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1080000	3920600	DUMP TRUCKS	JBG	\$ (111)	\$ (5)	\$ (79)	\$ (23)	\$ (1)	\$ (3)	\$ (0)	\$ (0)	\$ (0)
1080000	3920600	DUMP TRUCKS	OR	\$ (42)	\$ 0	\$ (42)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1080000	3920600	DUMP TRUCKS	UT	\$ (90)	\$ 0	\$ 0	\$ 0	\$ 0	\$ (90)	\$ 0	\$ 0	\$ 0
	3920600 Total			\$ (1,275)	\$ (12)	\$ (237)	\$ (56)	\$ (174)	\$ (678)	\$ (81)	\$ (34)	\$ (1)
1080000	3920900	TRAILERS	CA	\$ (97)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1080000	3920900	TRAILERS	CAEE	\$ (43)	\$ 0	\$ 0	\$ 0	\$ (9)	\$ (28)	\$ (4)	\$ (2)	\$ (0)
1080000	3920900	TRAILERS	CAGE	\$ (527)	\$ 0	\$ 0	\$ 0	\$ (104)	\$ (353)	\$ (46)	\$ (20)	\$ (1)
1080000	3920900	TRAILERS	CAGW	\$ (48)	\$ (2)	\$ (36)	\$ (10)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1080000	3920900	TRAILERS	IDU	\$ (246)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (246)	\$ 0	\$ 0
1080000	3920900	TRAILERS	JBG	\$ (15)	\$ (1)	\$ (11)	\$ (3)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
1080000	3920900	TRAILERS	OR	\$ (575)	\$ 0	\$ (575)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1080000	3920900	TRAILERS	SO	\$ (223)	\$ (5)	\$ (61)	\$ (16)	\$ (26)	\$ (97)	\$ (13)	\$ (5)	\$ (0)
1080000	3920900	TRAILERS	UT	\$ (1,267)	\$ 0	\$ 0	\$ 0	\$ 0	\$ (1,267)	\$ 0	\$ 0	\$ 0
1080000	3920900	TRAILERS	WA	\$ (126)	\$ 0	\$ 0	\$ (126)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1080000	3920900	TRAILERS	WYP	\$ (545)	\$ 0	\$ 0	\$ 0	\$ (545)	\$ 0	\$ 0	\$ 0	\$ 0
1080000	3920900	TRAILERS	WYU	\$ (99)	\$ 0	\$ 0	\$ 0	\$ 0	\$ (99)	\$ 0	\$ (99)	\$ (1)
	3920900 Total			\$ (3,813)	\$ (106)	\$ (882)	\$ (156)	\$ (885)	\$ (1,745)	\$ (312)	\$ (126)	\$ (1)
1080000	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED) ATV	CA	\$ (17)	\$ (17)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1080000	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED) ATV	CAGE	\$ (84)	\$ 0	\$ 0	\$ 0	\$ (17)	\$ (56)	\$ (8)	\$ (3)	\$ (0)
1080000	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED) ATV	CAGW	\$ (7)	\$ (0)	\$ (5)	\$ (1)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1080000	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED) ATV	IDU	\$ (11)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (11)	\$ 0	\$ 0
1080000	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED) ATV	OR	\$ (62)	\$ 0	\$ (62)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1080000	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED) ATV	SO	\$ (0)	\$ (0)	\$ (3)	\$ (1)	\$ (1)	\$ (5)	\$ (1)	\$ (0)	\$ (0)
1080000	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED) ATV	UT	\$ (45)	\$ 0	\$ 0	\$ 0	\$ 0	\$ (45)	\$ 0	\$ 0	\$ 0
1080000	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED) ATV	WA	\$ (10)	\$ 0	\$ 0	\$ (10)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1080000	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED) ATV	WYP	\$ (28)	\$ 0	\$ 0	\$ 0	\$ (28)	\$ 0	\$ 0	\$ 0	\$ 0
1080000	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED) ATV	WYU	\$ (3)	\$ (3)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (3)	\$ 0
	3921400 Total			\$ (277)	\$ (17)	\$ (70)	\$ (12)	\$ (46)	\$ (105)	\$ (20)	\$ (6)	\$ (0)
1080000	3921900	OVER-THE-ROAD SEMI-TRACTORS	CAGE	\$ (128)	\$ 0	\$ 0	\$ 0	\$ (25)	\$ (86)	\$ (12)	\$ (5)	\$ (0)
1080000	3921900	OVER-THE-ROAD SEMI-TRACTORS	JBG	\$ (17)	\$ (1)	\$ (12)	\$ (3)	\$ (0)	\$ 0	\$ (0)	\$ (0)	\$ (0)
1080000	3921900	OVER-THE-ROAD SEMI-TRACTORS	OR	\$ (110)	\$ 0	\$ (110)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1080000	3921900	OVER-THE-ROAD SEMI-TRACTORS	SO	\$ (142)	\$ (3)	\$ (39)	\$ (10)	\$ (16)	\$ (62)	\$ (8)	\$ (3)	\$ (0)
1080000	3921900	OVER-THE-ROAD SEMI-TRACTORS	UT	\$ (398)	\$ 0	\$ 0	\$ 0	\$ 0	\$ (398)	\$ 0	\$ 0	\$ 0
1080000	3921900	OVER-THE-ROAD SEMI-TRACTORS	WA	\$ (72)	\$ 0	\$ 0	\$ (72)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1080000	3921900	OVER-THE-ROAD SEMI-TRACTORS	WYP	\$ (29)	\$ 0	\$ 0	\$ 0	\$ (29)	\$ 0	\$ 0	\$ 0	\$ 0
	3921900 Total			\$ (898)	\$ (4)	\$ (161)	\$ (86)	\$ (71)	\$ (548)	\$ (20)	\$ (8)	\$ (0)
1080000	3923000	TRANSPORTATION EQUIPMENT	SO	\$ (279)	\$ (7)	\$ (76)	\$ (20)	\$ (32)	\$ (121)	\$ (16)	\$ (6)	\$ (0)
	3923000 Total			\$ (102)	\$ (7)	\$ (76)	\$ (20)	\$ (32)	\$ (121)	\$ (16)	\$ (6)	\$ (0)
1080000	3930000	STORES EQUIPMENT	CA	\$ (1,391)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1080000	3930000	STORES EQUIPMENT	CAGE	\$ (43)	\$ (2)	\$ (32)	\$ (9)	\$ (275)	\$ (932)	\$ (128)	\$ (54)	\$ (2)
1080000	3930000	STORES EQUIPMENT	CAGW	\$ (307)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (307)	\$ 0	\$ 0
1080000	3930000	STORES EQUIPMENT	IDU	\$ (140)	\$ (6)	\$ (99)	\$ (29)	\$ (1)	\$ (4)	\$ (1)	\$ (0)	\$ (0)
1080000	3930000	STORES EQUIPMENT	JBG	\$ (835)	\$ 0	\$ (835)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1080000	3930000	STORES EQUIPMENT	OR	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0



Depreciation Reserve (Actuals)
 Average of Monthly Averages Ending - December 2008
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Account	Description	Alloc	Total	Calif	Oregon	Wash	WY-PPL	Utah	Idaho	Wy-UPL	FERC
1080000	3930000	STORES EQUIPMENT	SO	\$ (301)	\$ (7)	\$ (82)	\$ (22)	\$ (35)	\$ (130)	\$ (17)	\$ (7)	\$ (0)
1080000	3930000	STORES EQUIPMENT	UT	\$ (1,512)	\$ 0	\$ 0	\$ 0	\$ 0	\$ (1,512)	\$ 0	\$ 0	\$ 0
1080000	3930000	STORES EQUIPMENT	WA	\$ (186)	\$ 0	\$ 0	\$ (186)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1080000	3930000	STORES EQUIPMENT	WYP	\$ (426)	\$ 0	\$ 0	\$ 0	\$ (426)	\$ 0	\$ 0	\$ 0	\$ 0
1080000	3930000	STORES EQUIPMENT	WYU	\$ (196)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (196)	\$ 0
	39300000 Total			\$ (5,439)	\$ (117)	\$ (1,048)	\$ (246)	\$ (738)	\$ (2,577)	\$ (453)	\$ (257)	\$ (2)
1080000	3940000	"TLS, SHOP, GAR EQUIPMENT"	CA	\$ (320)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (0)
1080000	3940000	"TLS, SHOP, GAR EQUIPMENT"	CAEE	\$ (4)	\$ 0	\$ 0	\$ 0	\$ (1)	\$ (2)	\$ (0)	\$ (0)	\$ (0)
1080000	3940000	"TLS, SHOP, GAR EQUIPMENT"	CAGE	\$ (10,373)	\$ 0	\$ 0	\$ 0	\$ (2,053)	\$ (6,948)	\$ (955)	\$ (403)	\$ (14)
1080000	3940000	"TLS, SHOP, GAR EQUIPMENT"	CAGW	\$ (984)	\$ (45)	\$ (728)	\$ (211)	\$ 0	\$ 0	\$ (506)	\$ 0	\$ 0
1080000	3940000	"TLS, SHOP, GAR EQUIPMENT"	IDU	\$ (506)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1080000	3940000	"TLS, SHOP, GAR EQUIPMENT"	JBG	\$ (1,585)	\$ (69)	\$ (1,124)	\$ (325)	\$ (13)	\$ (45)	\$ (6)	\$ (3)	\$ (0)
1080000	3940000	"TLS, SHOP, GAR EQUIPMENT"	OR	\$ (3,712)	\$ 0	\$ (3,712)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1080000	3940000	"TLS, SHOP, GAR EQUIPMENT"	SO	\$ (1,795)	\$ (42)	\$ (490)	\$ (132)	\$ (208)	\$ (777)	\$ (104)	\$ (41)	\$ (1)
1080000	3940000	"TLS, SHOP, GAR EQUIPMENT"	UT	\$ (4,825)	\$ 0	\$ 0	\$ 0	\$ 0	\$ (4,825)	\$ 0	\$ 0	\$ 0
1080000	3940000	"TLS, SHOP, GAR EQUIPMENT"	WA	\$ (1,081)	\$ 0	\$ 0	\$ (1,091)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1080000	3940000	"TLS, SHOP, GAR EQUIPMENT"	WYP	\$ (1,441)	\$ 0	\$ 0	\$ 0	\$ (1,441)	\$ 0	\$ 0	\$ 0	\$ 0
1080000	3940000	"TLS, SHOP, GAR EQUIPMENT"	WYU	\$ (362)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (362)	\$ 0
	39400000 Total			\$ (26,998)	\$ (476)	\$ (6,054)	\$ (1,758)	\$ (3,716)	\$ (12,598)	\$ (1,572)	\$ (808)	\$ (15)
1080000	3950000	LABORATORY EQUIPMENT	CA	\$ (211)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1080000	3950000	LABORATORY EQUIPMENT	CAEE	\$ (37)	\$ 0	\$ 0	\$ 0	\$ (8)	\$ (24)	\$ (4)	\$ (2)	\$ (0)
1080000	3950000	LABORATORY EQUIPMENT	CAGE	\$ (2,381)	\$ 0	\$ 0	\$ 0	\$ (471)	\$ (1,595)	\$ (219)	\$ (93)	\$ (3)
1080000	3950000	LABORATORY EQUIPMENT	CAGW	\$ (455)	\$ (21)	\$ (337)	\$ (97)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1080000	3950000	LABORATORY EQUIPMENT	IDU	\$ (540)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (540)	\$ 0	\$ 0
1080000	3950000	LABORATORY EQUIPMENT	JBG	\$ (10)	\$ (10)	\$ (167)	\$ (48)	\$ (2)	\$ (7)	\$ (1)	\$ (0)	\$ (0)
1080000	3950000	LABORATORY EQUIPMENT	OR	\$ (5,491)	\$ 0	\$ (5,491)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1080000	3950000	LABORATORY EQUIPMENT	SO	\$ (2,702)	\$ (63)	\$ (737)	\$ (188)	\$ (313)	\$ (1,170)	\$ (157)	\$ (61)	\$ (2)
1080000	3950000	LABORATORY EQUIPMENT	UT	\$ (4,367)	\$ 0	\$ 0	\$ 0	\$ 0	\$ (4,367)	\$ 0	\$ 0	\$ 0
1080000	3950000	LABORATORY EQUIPMENT	WA	\$ (1,256)	\$ 0	\$ 0	\$ (1,256)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1080000	3950000	LABORATORY EQUIPMENT	WYP	\$ (2,068)	\$ 0	\$ 0	\$ 0	\$ (2,068)	\$ 0	\$ 0	\$ 0	\$ 0
1080000	3950000	LABORATORY EQUIPMENT	WYU	\$ (516)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (516)	\$ 0
	39500000 Total			\$ (20,261)	\$ (305)	\$ (6,733)	\$ (1,600)	\$ (2,863)	\$ (7,162)	\$ (921)	\$ (672)	\$ (5)
1080000	3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVV	CA	\$ (554)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1080000	3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVV	CAGE	\$ (206)	\$ 0	\$ 0	\$ (206)	\$ (41)	\$ (138)	\$ (19)	\$ (8)	\$ (0)
1080000	3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVV	CAGW	\$ (66)	\$ (3)	\$ (49)	\$ (14)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1080000	3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVV	IDU	\$ (746)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (746)	\$ 0	\$ 0
1080000	3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVV	OR	\$ (2,320)	\$ 0	\$ (2,320)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1080000	3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVV	SO	\$ (38)	\$ (1)	\$ (10)	\$ (3)	\$ (4)	\$ (16)	\$ (2)	\$ (1)	\$ (0)
1080000	3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVV	UT	\$ (1,839)	\$ 0	\$ 0	\$ 0	\$ 0	\$ (1,839)	\$ 0	\$ 0	\$ 0
1080000	3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVV	WA	\$ (806)	\$ 0	\$ 0	\$ (806)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1080000	3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVV	WYP	\$ (741)	\$ 0	\$ 0	\$ 0	\$ (741)	\$ 0	\$ 0	\$ 0	\$ 0
1080000	3960300	AERIAL LIFT PB TRUCKS, 10000#-16000# GVV	WYU	\$ (141)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (141)	\$ 0
	39603000 Total			\$ (7,457)	\$ (559)	\$ (2,379)	\$ (823)	\$ (786)	\$ (1,994)	\$ (768)	\$ (150)	\$ (0)
1080000	3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	CA	\$ (55)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1080000	3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	CAGE	\$ (3)	\$ 0	\$ 0	\$ 0	\$ (1)	\$ (2)	\$ (0)	\$ (0)	\$ (0)
1080000	3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	IDU	\$ (51)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (51)	\$ 0	\$ 0
1080000	3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	OR	\$ (273)	\$ 0	\$ (273)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1080000	3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	SO	\$ (45)	\$ (1)	\$ (12)	\$ (3)	\$ (5)	\$ (20)	\$ (3)	\$ (1)	\$ (0)
1080000	3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	UT	\$ (929)	\$ 0	\$ 0	\$ 0	\$ 0	\$ (929)	\$ 0	\$ 0	\$ 0
1080000	3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	WYP	\$ (56)	\$ 0	\$ 0	\$ 0	\$ (56)	\$ 0	\$ 0	\$ 0	\$ 0



Depreciation Reserve (Actuals)
 Average of Monthly Averages Ending - December 2008
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Account	Description	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Ww-UPL	FERC
1080000	3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	WYU	\$ (63)	\$ (56)	\$ (285)	\$ (3)	\$ (3)	\$ (951)	\$ (54)	\$ (63)	\$ (0)
	3960700	Total		\$ (1,477)	\$ (237)	\$ (1,837)	\$ (3)	\$ (3)	\$ (951)	\$ (54)	\$ (63)	\$ (0)
1080000	3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	CA	\$ (237)	\$ (237)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
1080000	3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	CAGE	\$ (322)	\$ (0)	\$ (0)	\$ (0)	\$ (64)	\$ (216)	\$ (30)	\$ (13)	\$ (0)
1080000	3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	CAGW	\$ (20)	\$ (1)	\$ (15)	\$ (4)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
1080000	3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	IDU	\$ (363)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (363)	\$ (0)	\$ (0)
1080000	3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	OR	\$ (1,809)	\$ (0)	\$ (1,809)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
1080000	3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	SO	\$ (50)	\$ (1)	\$ (14)	\$ (4)	\$ (6)	\$ (22)	\$ (3)	\$ (1)	\$ (0)
1080000	3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	UT	\$ (2,609)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (2,609)	\$ (0)	\$ (0)	\$ (0)
1080000	3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	WA	\$ (574)	\$ (0)	\$ (0)	\$ (574)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
1080000	3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	WYP	\$ (478)	\$ (0)	\$ (0)	\$ (0)	\$ (478)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
1080000	3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	WYU	\$ (159)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (159)	\$ (0)
	3960800	Total		\$ (6,621)	\$ (239)	\$ (1,837)	\$ (682)	\$ (547)	\$ (2,847)	\$ (395)	\$ (173)	\$ (0)
1080000	3961000	CRANES	CAGE	\$ (728)	\$ (0)	\$ (0)	\$ (728)	\$ (144)	\$ (488)	\$ (67)	\$ (28)	\$ (1)
1080000	3961000	CRANES	CAGW	\$ (131)	\$ (6)	\$ (97)	\$ (28)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
1080000	3961000	CRANES	JBG	\$ (113)	\$ (5)	\$ (80)	\$ (23)	\$ (1)	\$ (3)	\$ (0)	\$ (0)	\$ (0)
1080000	3961000	CRANES	OR	\$ (65)	\$ (5)	\$ (65)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
1080000	3961000	CRANES	SO	\$ (7)	\$ (1)	\$ (7)	\$ (2)	\$ (3)	\$ (11)	\$ (2)	\$ (1)	\$ (0)
1080000	3961000	CRANES	UT	\$ (19)	\$ (0)	\$ (0)	\$ (19)	\$ (0)	\$ (19)	\$ (0)	\$ (0)	\$ (0)
	3961000	Total		\$ (1,073)	\$ (12)	\$ (239)	\$ (53)	\$ (148)	\$ (521)	\$ (69)	\$ (29)	\$ (1)
1080000	3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	CAEE	\$ (20)	\$ (0)	\$ (0)	\$ (0)	\$ (4)	\$ (13)	\$ (2)	\$ (1)	\$ (0)
1080000	3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	CAGE	\$ (4,189)	\$ (0)	\$ (0)	\$ (0)	\$ (829)	\$ (2,806)	\$ (386)	\$ (163)	\$ (6)
1080000	3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	CAGW	\$ (260)	\$ (12)	\$ (193)	\$ (56)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
1080000	3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	JBG	\$ (844)	\$ (37)	\$ (699)	\$ (173)	\$ (7)	\$ (24)	\$ (3)	\$ (1)	\$ (0)
1080000	3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	OR	\$ (547)	\$ (13)	\$ (149)	\$ (40)	\$ (63)	\$ (237)	\$ (32)	\$ (12)	\$ (0)
1080000	3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	SO	\$ (278)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (278)	\$ (0)	\$ (0)	\$ (0)
1080000	3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	UT	\$ (28)	\$ (0)	\$ (0)	\$ (0)	\$ (28)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
	3961100	Total		\$ (5,167)	\$ (62)	\$ (941)	\$ (269)	\$ (932)	\$ (3,369)	\$ (423)	\$ (177)	\$ (6)
1080000	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	CA	\$ (393)	\$ (393)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
1080000	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	CAGE	\$ (6)	\$ (0)	\$ (0)	\$ (0)	\$ (1)	\$ (4)	\$ (1)	\$ (0)	\$ (0)
1080000	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	CAGW	\$ (49)	\$ (2)	\$ (36)	\$ (10)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
1080000	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	IDU	\$ (388)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (388)	\$ (0)	\$ (0)
1080000	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	OR	\$ (1,952)	\$ (0)	\$ (1,952)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
1080000	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	SO	\$ (163)	\$ (4)	\$ (45)	\$ (12)	\$ (19)	\$ (71)	\$ (9)	\$ (4)	\$ (0)
1080000	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	UT	\$ (3,235)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (3,235)	\$ (0)	\$ (0)	\$ (0)
1080000	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	WA	\$ (688)	\$ (0)	\$ (0)	\$ (688)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
1080000	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	WYP	\$ (667)	\$ (0)	\$ (0)	\$ (0)	\$ (667)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
1080000	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	WYU	\$ (113)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (113)	\$ (0)
	3961200	Total		\$ (7,546)	\$ (389)	\$ (2,032)	\$ (711)	\$ (687)	\$ (3,311)	\$ (398)	\$ (117)	\$ (0)
1080000	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOW	CA	\$ (148)	\$ (148)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
1080000	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOW	CAEE	\$ (26)	\$ (0)	\$ (0)	\$ (0)	\$ (6)	\$ (17)	\$ (3)	\$ (1)	\$ (0)
1080000	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOW	CAGE	\$ (1,253)	\$ (0)	\$ (0)	\$ (0)	\$ (248)	\$ (840)	\$ (115)	\$ (49)	\$ (2)
1080000	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOW	CAGW	\$ (320)	\$ (15)	\$ (237)	\$ (69)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
1080000	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOW	IDU	\$ (171)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (171)	\$ (0)	\$ (0)
1080000	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOW	JBG	\$ (130)	\$ (6)	\$ (92)	\$ (27)	\$ (1)	\$ (4)	\$ (1)	\$ (0)	\$ (0)
1080000	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOW	OR	\$ (368)	\$ (0)	\$ (368)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
1080000	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOW	SO	\$ (89)	\$ (1)	\$ (16)	\$ (4)	\$ (7)	\$ (26)	\$ (3)	\$ (1)	\$ (0)
1080000	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOW	UT	\$ (896)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (896)	\$ (0)	\$ (0)	\$ (0)
1080000	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOW	WA	\$ (217)	\$ (0)	\$ (0)	\$ (217)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
1080000	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOW	WYP	\$ (184)	\$ (0)	\$ (0)	\$ (0)	\$ (184)	\$ (0)	\$ (0)	\$ (0)	\$ (0)



Depreciation Reserve (Actuals)

Average of Monthly Averages Ending - December 2008
 Allocation Method - Factor West Control Area
 Allocated in Thousands

Primary Account	Secondary Account	Description	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC
1080000	3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	WYU	\$ (129)	\$ (170)	\$ (713)	\$ (319)	\$ (446)	\$ (1,782)	\$ (293)	\$ (126)	\$ (2)
	3961300 Total			\$ (1,060)	\$ (1,060)	\$ (713)	\$ (319)	\$ (446)	\$ (1,782)	\$ (293)	\$ (126)	\$ (2)
1080000	3970000	COMMUNICATION EQUIPMENT	CA	\$ (15)	\$ (15)	\$ (15)	\$ (15)	\$ (15)	\$ (15)	\$ (15)	\$ (15)	\$ (15)
1080000	3970000	COMMUNICATION EQUIPMENT	CAEE	\$ (18,389)	\$ (18,389)	\$ (18,389)	\$ (18,389)	\$ (18,389)	\$ (18,389)	\$ (18,389)	\$ (18,389)	\$ (18,389)
1080000	3970000	COMMUNICATION EQUIPMENT	CAGE	\$ (10,457)	\$ (10,457)	\$ (10,457)	\$ (10,457)	\$ (10,457)	\$ (10,457)	\$ (10,457)	\$ (10,457)	\$ (10,457)
1080000	3970000	COMMUNICATION EQUIPMENT	CAGW	\$ (1,180)	\$ (1,180)	\$ (1,180)	\$ (1,180)	\$ (1,180)	\$ (1,180)	\$ (1,180)	\$ (1,180)	\$ (1,180)
1080000	3970000	COMMUNICATION EQUIPMENT	CN	\$ (2,976)	\$ (2,976)	\$ (2,976)	\$ (2,976)	\$ (2,976)	\$ (2,976)	\$ (2,976)	\$ (2,976)	\$ (2,976)
1080000	3970000	COMMUNICATION EQUIPMENT	IDU	\$ (622)	\$ (622)	\$ (622)	\$ (622)	\$ (622)	\$ (622)	\$ (622)	\$ (622)	\$ (622)
1080000	3970000	COMMUNICATION EQUIPMENT	JBG	\$ (15,054)	\$ (15,054)	\$ (15,054)	\$ (15,054)	\$ (15,054)	\$ (15,054)	\$ (15,054)	\$ (15,054)	\$ (15,054)
1080000	3970000	COMMUNICATION EQUIPMENT	OR	\$ (13,447)	\$ (13,447)	\$ (13,447)	\$ (13,447)	\$ (13,447)	\$ (13,447)	\$ (13,447)	\$ (13,447)	\$ (13,447)
1080000	3970000	COMMUNICATION EQUIPMENT	SO	\$ (9,015)	\$ (9,015)	\$ (9,015)	\$ (9,015)	\$ (9,015)	\$ (9,015)	\$ (9,015)	\$ (9,015)	\$ (9,015)
1080000	3970000	COMMUNICATION EQUIPMENT	UT	\$ (3,761)	\$ (3,761)	\$ (3,761)	\$ (3,761)	\$ (3,761)	\$ (3,761)	\$ (3,761)	\$ (3,761)	\$ (3,761)
1080000	3970000	COMMUNICATION EQUIPMENT	WA	\$ (5,235)	\$ (5,235)	\$ (5,235)	\$ (5,235)	\$ (5,235)	\$ (5,235)	\$ (5,235)	\$ (5,235)	\$ (5,235)
1080000	3970000	COMMUNICATION EQUIPMENT	WYP	\$ (903)	\$ (903)	\$ (903)	\$ (903)	\$ (903)	\$ (903)	\$ (903)	\$ (903)	\$ (903)
1080000	3970000	COMMUNICATION EQUIPMENT	WYU	\$ (2,275)	\$ (2,275)	\$ (2,275)	\$ (2,275)	\$ (2,275)	\$ (2,275)	\$ (2,275)	\$ (2,275)	\$ (2,275)
	3970000 Total			\$ (92,113)	\$ (92,113)	\$ (27,275)	\$ (17,196)	\$ (10,522)	\$ (27,744)	\$ (5,498)	\$ (1,933)	\$ (34)
1080000	3972000	MOBILE RADIO EQUIPMENT	CA	\$ (35)	\$ (35)	\$ (35)	\$ (35)	\$ (35)	\$ (35)	\$ (35)	\$ (35)	\$ (35)
1080000	3972000	MOBILE RADIO EQUIPMENT	CAEE	\$ (149)	\$ (149)	\$ (149)	\$ (149)	\$ (149)	\$ (149)	\$ (149)	\$ (149)	\$ (149)
1080000	3972000	MOBILE RADIO EQUIPMENT	CAGE	\$ (162)	\$ (162)	\$ (162)	\$ (162)	\$ (162)	\$ (162)	\$ (162)	\$ (162)	\$ (162)
1080000	3972000	MOBILE RADIO EQUIPMENT	CAGW	\$ (1)	\$ (1)	\$ (1)	\$ (1)	\$ (1)	\$ (1)	\$ (1)	\$ (1)	\$ (1)
1080000	3972000	MOBILE RADIO EQUIPMENT	CN	\$ (81)	\$ (81)	\$ (81)	\$ (81)	\$ (81)	\$ (81)	\$ (81)	\$ (81)	\$ (81)
1080000	3972000	MOBILE RADIO EQUIPMENT	IDU	\$ (25)	\$ (25)	\$ (25)	\$ (25)	\$ (25)	\$ (25)	\$ (25)	\$ (25)	\$ (25)
1080000	3972000	MOBILE RADIO EQUIPMENT	JBG	\$ (1,652)	\$ (1,652)	\$ (1,652)	\$ (1,652)	\$ (1,652)	\$ (1,652)	\$ (1,652)	\$ (1,652)	\$ (1,652)
1080000	3972000	MOBILE RADIO EQUIPMENT	OR	\$ (965)	\$ (965)	\$ (965)	\$ (965)	\$ (965)	\$ (965)	\$ (965)	\$ (965)	\$ (965)
1080000	3972000	MOBILE RADIO EQUIPMENT	SO	\$ (228)	\$ (228)	\$ (228)	\$ (228)	\$ (228)	\$ (228)	\$ (228)	\$ (228)	\$ (228)
1080000	3972000	MOBILE RADIO EQUIPMENT	UT	\$ (247)	\$ (247)	\$ (247)	\$ (247)	\$ (247)	\$ (247)	\$ (247)	\$ (247)	\$ (247)
1080000	3972000	MOBILE RADIO EQUIPMENT	WA	\$ (18)	\$ (18)	\$ (18)	\$ (18)	\$ (18)	\$ (18)	\$ (18)	\$ (18)	\$ (18)
1080000	3972000	MOBILE RADIO EQUIPMENT	WYP	\$ (66)	\$ (66)	\$ (66)	\$ (66)	\$ (66)	\$ (66)	\$ (66)	\$ (66)	\$ (66)
1080000	3972000	MOBILE RADIO EQUIPMENT	WYU	\$ (9)	\$ (9)	\$ (9)	\$ (9)	\$ (9)	\$ (9)	\$ (9)	\$ (9)	\$ (9)
	3972000 Total			\$ (4,342)	\$ (4,342)	\$ (2,054)	\$ (339)	\$ (389)	\$ (1,296)	\$ (151)	\$ (46)	\$ (1)
1080000	3980000	MISCELLANEOUS EQUIPMENT	CA	\$ (2)	\$ (2)	\$ (2)	\$ (2)	\$ (2)	\$ (2)	\$ (2)	\$ (2)	\$ (2)
1080000	3980000	MISCELLANEOUS EQUIPMENT	CAEE	\$ (331)	\$ (331)	\$ (331)	\$ (331)	\$ (331)	\$ (331)	\$ (331)	\$ (331)	\$ (331)
1080000	3980000	MISCELLANEOUS EQUIPMENT	CAGE	\$ (97)	\$ (97)	\$ (97)	\$ (97)	\$ (97)	\$ (97)	\$ (97)	\$ (97)	\$ (97)
1080000	3980000	MISCELLANEOUS EQUIPMENT	CAGW	\$ (64)	\$ (64)	\$ (64)	\$ (64)	\$ (64)	\$ (64)	\$ (64)	\$ (64)	\$ (64)
1080000	3980000	MISCELLANEOUS EQUIPMENT	CN	\$ (26)	\$ (26)	\$ (26)	\$ (26)	\$ (26)	\$ (26)	\$ (26)	\$ (26)	\$ (26)
1080000	3980000	MISCELLANEOUS EQUIPMENT	IDU	\$ (48)	\$ (48)	\$ (48)	\$ (48)	\$ (48)	\$ (48)	\$ (48)	\$ (48)	\$ (48)
1080000	3980000	MISCELLANEOUS EQUIPMENT	JBG	\$ (215)	\$ (215)	\$ (215)	\$ (215)	\$ (215)	\$ (215)	\$ (215)	\$ (215)	\$ (215)
1080000	3980000	MISCELLANEOUS EQUIPMENT	OR	\$ (1,588)	\$ (1,588)	\$ (1,588)	\$ (1,588)	\$ (1,588)	\$ (1,588)	\$ (1,588)	\$ (1,588)	\$ (1,588)
1080000	3980000	MISCELLANEOUS EQUIPMENT	SO	\$ (150)	\$ (150)	\$ (150)	\$ (150)	\$ (150)	\$ (150)	\$ (150)	\$ (150)	\$ (150)
1080000	3980000	MISCELLANEOUS EQUIPMENT	UT	\$ (48)	\$ (48)	\$ (48)	\$ (48)	\$ (48)	\$ (48)	\$ (48)	\$ (48)	\$ (48)
1080000	3980000	MISCELLANEOUS EQUIPMENT	WA	\$ (65)	\$ (65)	\$ (65)	\$ (65)	\$ (65)	\$ (65)	\$ (65)	\$ (65)	\$ (65)
1080000	3980000	MISCELLANEOUS EQUIPMENT	WYP	\$ (11)	\$ (11)	\$ (11)	\$ (11)	\$ (11)	\$ (11)	\$ (11)	\$ (11)	\$ (11)
1080000	3980000	MISCELLANEOUS EQUIPMENT	WYU	\$ (2,673)	\$ (2,673)	\$ (2,673)	\$ (2,673)	\$ (2,673)	\$ (2,673)	\$ (2,673)	\$ (2,673)	\$ (2,673)
	3980000 Total			\$ (29,325)	\$ (29,325)	\$ (29,325)	\$ (29,325)	\$ (29,325)	\$ (29,325)	\$ (29,325)	\$ (29,325)	\$ (29,325)
1080000	3992000	LAND RIGHTS	CAEE	\$ (2,267)	\$ (2,267)	\$ (2,267)	\$ (2,267)	\$ (2,267)	\$ (2,267)	\$ (2,267)	\$ (2,267)	\$ (2,267)
1080000	3993000	ENGINEERING SUPP-OFF WORK(SECY-MAP_DRAF	CAEE	\$ (1,175)	\$ (1,175)	\$ (1,175)	\$ (1,175)	\$ (1,175)	\$ (1,175)	\$ (1,175)	\$ (1,175)	\$ (1,175)
1080000	3993000	ENGINEERING SUPP-OFF WORK(SECY-MAP_DRAF	CAEE	\$ (1,175)	\$ (1,175)	\$ (1,175)	\$ (1,175)	\$ (1,175)	\$ (1,175)	\$ (1,175)	\$ (1,175)	\$ (1,175)
1080000	3994100	SURFACE - PLANT EQUIPMENT	CAEE	\$ (7,855)	\$ (7,855)	\$ (7,855)	\$ (7,855)	\$ (7,855)	\$ (7,855)	\$ (7,855)	\$ (7,855)	\$ (7,855)
	3994100 Total			\$ (7,855)	\$ (7,855)	\$ (7,855)	\$ (7,855)	\$ (7,855)	\$ (7,855)	\$ (7,855)	\$ (7,855)	\$ (7,855)



Depreciation Reserve (Actuals)

Average of Monthly Averages Ending - December 2008
Allocation Method - Factor West Control Area
(Allocated in Thousands)

Primary Account	Secondary Account	Description	Alloc	Total	Calif	Oregon	Wash	Wyo-PPL	Utah	Idaho	Wy-UPL	FERC
1080000	3994400	SURFACE - ELECTRIC POWER FACILITIES	CAEE	\$ (379)	\$0	\$0	\$0	\$ (82)	\$ (241)	\$ (36)	\$ (16)	\$ (2)
	3994600	Total		\$ (379)	\$0	\$0	\$0	\$ (82)	\$ (241)	\$ (36)	\$ (16)	\$ (2)
1080000	3994500	UNDERGROUND - COAL MINE EQUIPMENT	CAEE	\$ (38,670)	\$0	\$0	\$0	\$ (8,344)	\$ (24,585)	\$ (3,959)	\$ (1,671)	\$ (2,111)
	3994600	Total		\$ (38,670)	\$0	\$0	\$0	\$ (8,344)	\$ (24,585)	\$ (3,959)	\$ (1,671)	\$ (2,111)
1080000	3994600	LONGWALL SHIELDS	CAEE	\$ (12,384)	\$0	\$0	\$0	\$ (2,672)	\$ (7,873)	\$ (1,236)	\$ (535)	\$ (68)
	3994700	Total		\$ (12,384)	\$0	\$0	\$0	\$ (2,672)	\$ (7,873)	\$ (1,236)	\$ (535)	\$ (68)
1080000	3994700	LONGWALL EQUIPMENT	CAEE	\$ (6,521)	\$0	\$0	\$0	\$ (1,407)	\$ (4,146)	\$ (651)	\$ (282)	\$ (36)
	3994800	Total		\$ (6,521)	\$0	\$0	\$0	\$ (1,407)	\$ (4,146)	\$ (651)	\$ (282)	\$ (36)
1080000	3994800	MAINLINE EXTENSION	CAEE	\$ (7,684)	\$0	\$0	\$0	\$ (1,659)	\$ (4,885)	\$ (767)	\$ (332)	\$ (42)
	3994900	Total		\$ (7,684)	\$0	\$0	\$0	\$ (1,659)	\$ (4,885)	\$ (767)	\$ (332)	\$ (42)
1080000	3994900	SECTION EXTENSION	CAEE	\$ (2,162)	\$0	\$0	\$0	\$ (467)	\$ (1,375)	\$ (216)	\$ (93)	\$ (12)
	3995100	Total		\$ (2,162)	\$0	\$0	\$0	\$ (467)	\$ (1,375)	\$ (216)	\$ (93)	\$ (12)
1080000	3995100	VEHICLES	CAEE	\$ (414)	\$0	\$0	\$0	\$ (89)	\$ (263)	\$ (41)	\$ (18)	\$ (2)
	3995200	Total		\$ (414)	\$0	\$0	\$0	\$ (89)	\$ (263)	\$ (41)	\$ (18)	\$ (2)
1080000	3995200	HEAVY CONSTRUCTION EQUIPMENT	CAEE	\$ (2,106)	\$0	\$0	\$0	\$ (454)	\$ (1,339)	\$ (210)	\$ (91)	\$ (12)
	3995300	Total		\$ (2,106)	\$0	\$0	\$0	\$ (454)	\$ (1,339)	\$ (210)	\$ (91)	\$ (12)
1080000	3996000	MISCELLANEOUS GENERAL EQUIPMENT	CAEE	\$ (1,010)	\$0	\$0	\$0	\$ (218)	\$ (642)	\$ (101)	\$ (44)	\$ (6)
	3996100	Total		\$ (1,010)	\$0	\$0	\$0	\$ (218)	\$ (642)	\$ (101)	\$ (44)	\$ (6)
1080000	3996100	COMPUTERS - MAINFRAME	CAEE	\$ (387)	\$0	\$0	\$0	\$ (84)	\$ (246)	\$ (39)	\$ (17)	\$ (2)
	3996200	Total		\$ (387)	\$0	\$0	\$0	\$ (84)	\$ (246)	\$ (39)	\$ (17)	\$ (2)
1080000	3997000	MINE DEVELOPMENT AND ROAD EXTENSION	CAEE	\$ (25,674)	\$0	\$0	\$0	\$ (5,540)	\$ (16,323)	\$ (2,562)	\$ (1,110)	\$ (140)
	3997100	Total		\$ (25,674)	\$0	\$0	\$0	\$ (5,540)	\$ (16,323)	\$ (2,562)	\$ (1,110)	\$ (140)
1085000	144135	PRODUCTION PLANT - ACCUM DEPN-NON-CLASSI	CAGE	\$ (1)	\$0	\$0	\$0	\$ (0)	\$ (1)	\$ (0)	\$ (0)	\$ (0)
	144135	Total		\$ (1)	\$0	\$0	\$0	\$ (0)	\$ (1)	\$ (0)	\$ (0)	\$ (0)
1085000	144135	PRODUCTION PLANT - ACCUM DEPN-NON-CLASSI	CAGW	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
	144135	Total		\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
1085000	144135	PRODUCTION PLANT - ACCUM DEPN-NON-CLASSI	JBG	\$ (1)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (1)	\$ (0)	\$ (0)	\$ (0)
	144135	Total		\$ (1)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (1)	\$ (0)	\$ (0)	\$ (0)
1085000	144145	TRANSMISSION PLANT ACCUM DEPN-NON-CLASSI	CAGE	\$ (10)	\$0	\$0	\$0	\$ (2)	\$ (7)	\$ (1)	\$ (0)	\$ (0)
	144145	Total		\$ (10)	\$0	\$0	\$0	\$ (2)	\$ (7)	\$ (1)	\$ (0)	\$ (0)
1085000	144145	TRANSMISSION PLANT ACCUM DEPN-NON-CLASSI	CAGW	\$ (9)	\$ (7)	\$ (7)	\$ (2)	\$ (2)	\$ (7)	\$ (1)	\$ (0)	\$ (0)
	144145	Total		\$ (9)	\$ (7)	\$ (7)	\$ (2)	\$ (2)	\$ (7)	\$ (1)	\$ (0)	\$ (0)
1085000	144165	DISTRIBUTION - ACCUM DEPN-NON-CLASSIFIED	CA	\$ (2)	\$ (2)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	144165	Total		\$ (2)	\$ (2)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1085000	144165	DISTRIBUTION - ACCUM DEPN-NON-CLASSIFIED	IDU	\$ (3)	\$0	\$0	\$0	\$0	\$0	\$ (3)	\$0	\$0
	144165	Total		\$ (3)	\$0	\$0	\$0	\$0	\$0	\$ (3)	\$0	\$0
1085000	144165	DISTRIBUTION - ACCUM DEPN-NON-CLASSIFIED	OR	\$ (16)	\$ (16)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	144165	Total		\$ (16)	\$ (16)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1085000	144165	DISTRIBUTION - ACCUM DEPN-NON-CLASSIFIED	UT	\$ (34)	\$0	\$0	\$0	\$0	\$ (34)	\$0	\$0	\$0
	144165	Total		\$ (34)	\$0	\$0	\$0	\$0	\$ (34)	\$0	\$0	\$0
1085000	144165	DISTRIBUTION - ACCUM DEPN-NON-CLASSIFIED	WA	\$ (4)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	144165	Total		\$ (4)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1085000	144165	DISTRIBUTION - ACCUM DEPN-NON-CLASSIFIED	WYP	\$ (7)	\$0	\$0	\$0	\$ (7)	\$0	\$0	\$0	\$0
	144165	Total		\$ (7)	\$0	\$0	\$0	\$ (7)	\$0	\$0	\$0	\$0
1085000	144205	GENERAL PLANT - ACCUM DEPN-NON-CLASS	CAGE	\$ (66)	\$ (2)	\$ (16)	\$ (4)	\$ (7)	\$ (34)	\$ (13)	\$ (0)	\$ (0)
	144205	Total		\$ (66)	\$ (2)	\$ (16)	\$ (4)	\$ (7)	\$ (34)	\$ (13)	\$ (0)	\$ (0)
1085000	144205	GENERAL PLANT - ACCUM DEPN-NON-CLASS	SO	\$ (2)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (1)	\$ (0)	\$ (0)	\$ (0)
	144205	Total		\$ (2)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (1)	\$ (0)	\$ (0)	\$ (0)
1085000	145129	BUILDINGS - ACCUMULATED DEPRECIATION-NON	CAEE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	145129	Total		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1085000	145135	ACCUM DEPR-HYDRO DECOMMISSIONING	CAGE	\$5,092	\$0	\$0	\$0	\$1,008	\$3,411	\$469	\$198	\$0
	145135	Total		\$5,092	\$0	\$0	\$0	\$1,008	\$3,411	\$469	\$198	\$0
1085000	145135	ACCUM DEPR-HYDRO DECOMMISSIONING	CAGW	\$ (14,319)	\$ (655)	\$ (10,600)	\$ (3,064)	\$0	\$0	\$0	\$0	\$0
	145135	Total		\$ (14,319)	\$ (655)	\$ (10,600)	\$ (3,064)	\$0	\$0	\$0	\$0	\$0
1085000	145139	PRODUCTION PLANT - ACCUM DEPRECIATION	CAEE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	145139	Total		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1085000	145139	PRODUCTION PLANT - ACCUM DEPRECIATION	CAGE	\$563	\$0	\$0	\$0	\$111	\$377	\$52	\$22	\$0
	145139	Total		\$563	\$0	\$0	\$0	\$111	\$377	\$52	\$22	\$0
1085000	145139	PRODUCTION PLANT - ACCUM DEPRECIATION	CAGW	\$ (369)	\$ (17)	\$ (273)	\$ (79)	\$0	\$0	\$0	\$0	\$0
	145139	Total		\$ (369)	\$ (17)	\$ (273)	\$ (79)	\$0	\$0	\$0	\$0	\$0
1085000	145149	TRANSMISSION PLANT ACCUMULATED DEPR NON-	CAGE	\$232	\$0	\$0	\$0	\$46	\$155	\$21	\$9	\$0
	145149	Total		\$232	\$0	\$0	\$0	\$46	\$155	\$21	\$9	\$0
1085000	145149	TRANSMISSION PLANT ACCUMULATED DEPR NON-	CAGW	\$277	\$13	\$205	\$59	\$0	\$0	\$0	\$0	\$0
	145149	Total		\$277	\$13	\$205	\$59	\$0	\$0	\$0	\$0	\$0



Depreciation Reserve (Actuals)

Average of Monthly Averages Ending - December 2008

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account	Secondary Account	Description	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC
1085000	145149	TRANSMISSION PLANT ACCUMULATED DEPR-NON-	SG	\$19	\$0	\$5	\$2	\$2	\$8	\$1	\$0	\$0
	145149 Total			\$529	\$13	\$211	\$61	\$48	\$163	\$22	\$9	\$0
1085000	145169	DISTRIBUTION - ACCUMULATED DEPRECIATION	CA	\$12	\$12	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1085000	145169	DISTRIBUTION - ACCUMULATED DEPRECIATION	IDU	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1085000	145169	DISTRIBUTION - ACCUMULATED DEPRECIATION	OR	\$15	\$0	\$15	\$0	\$0	\$0	\$0	\$0	\$0
1085000	145169	DISTRIBUTION - ACCUMULATED DEPRECIATION	UT	\$12	\$0	\$0	\$0	\$0	\$12	\$0	\$0	\$0
1085000	145169	DISTRIBUTION - ACCUMULATED DEPRECIATION	WA	\$1	\$0	\$0	\$1	\$0	\$0	\$0	\$0	\$0
1085000	145169	DISTRIBUTION - ACCUMULATED DEPRECIATION	WYU	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	145169 Total			\$43	\$12	\$15	\$43	\$0	\$12	\$2	\$1	\$0
1085000	145189	MOTOR VEHICLES & MOBILE PLANT - ACCUM DE	SO	\$274	\$6	\$75	\$20	\$32	\$119	\$16	\$6	\$0
	145189 Total			\$274	\$6	\$75	\$20	\$32	\$119	\$16	\$6	\$0
1085000	145209	OTHER GEN'L PLANT & EQUIP - ACCUM DEPR-N	OR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1085000	145209	OTHER GEN'L PLANT & EQUIP - ACCUM DEPR-N	SO	\$(39)	\$(1)	\$(11)	\$(3)	\$(5)	\$(17)	\$(2)	\$(1)	\$(0)
	145209 Total			\$(39)	\$(1)	\$(11)	\$(3)	\$(5)	\$(17)	\$(2)	\$(1)	\$(0)
1085000	145219	MINING ASSETS - ACCUM DEPR - NON-REC	CAEE	\$33	\$0	\$0	\$0	\$7	\$21	\$3	\$1	\$0
	145219 Total			\$33	\$0	\$0	\$0	\$7	\$21	\$3	\$1	\$0
	Grand Total			\$(6,269,940)	\$(154,817)	\$(1,727,532)	\$(465,545)	\$(757,886)	\$(2,625,686)	\$(384,133)	\$(149,607)	\$(4,635)



Amortization Reserve (Actuals)
 Average of Monthly Averages Ending - December 2008
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Account	Description	Alloc	Total	Calif	Oregon	Wash	Wy-PP	Utah	Idaho	Wy-UPL	FERC
1110000	3020000	FRANCHISES AND CONSENTS	CAGE	\$ (3,473)	\$0	\$0	\$0	\$ (687)	\$ (2,327)	\$ (320)	\$ (135)	\$ (5)
1110000	3020000	FRANCHISES AND CONSENTS	CAGW	\$ (11,236)	\$ (514)	\$ (8,318)	\$ (2,404)	\$0	\$0	\$0	\$0	\$0
1110000	3020000	FRANCHISES AND CONSENTS	IDU	\$ (710)	\$0	\$0	\$0	\$0	\$0	\$ (710)	\$0	\$0
	3020000 Total			\$ (15,419)	\$ (514)	\$ (8,318)	\$ (2,404)	\$ (687)	\$ (2,327)	\$ (1,030)	\$ (135)	\$ (5)
1110000	3031040	INTANGIBLE PLANT	CAGE	\$ (2,169)	\$0	\$0	\$0	\$ (429)	\$ (1,453)	\$ (200)	\$ (84)	\$ (3)
1110000	3031040	INTANGIBLE PLANT	CAGW	\$ (2,379)	\$ (109)	\$ (1,761)	\$ (509)	\$0	\$0	\$0	\$0	\$0
1110000	3031040	INTANGIBLE PLANT	OR	\$ (13)	\$0	\$ (13)	\$0	\$0	\$0	\$0	\$0	\$0
	3031040 Total			\$ (4,561)	\$ (109)	\$ (1,774)	\$ (509)	\$ (429)	\$ (1,453)	\$ (200)	\$ (84)	\$ (3)
1110000	3031050	REGIONAL CONST MGMT SYS	SO	\$ (9,991)	\$ (233)	\$ (2,727)	\$ (733)	\$ (1,159)	\$ (4,326)	\$ (580)	\$ (226)	\$ (7)
	3031050 Total			\$ (9,991)	\$ (233)	\$ (2,727)	\$ (733)	\$ (1,159)	\$ (4,326)	\$ (580)	\$ (226)	\$ (7)
1110000	3031080	FUEL MGMT SYSTEM	SO	\$ (3,253)	\$ (76)	\$ (888)	\$ (239)	\$ (377)	\$ (1,408)	\$ (189)	\$ (74)	\$ (2)
	3031080 Total			\$ (3,253)	\$ (76)	\$ (888)	\$ (239)	\$ (377)	\$ (1,408)	\$ (189)	\$ (74)	\$ (2)
1110000	3031230	AUTOMATE POLE CARD SYSTEM	SO	\$ (4,410)	\$ (103)	\$ (1,204)	\$ (323)	\$ (511)	\$ (1,909)	\$ (256)	\$ (100)	\$ (3)
	3031230 Total			\$ (4,410)	\$ (103)	\$ (1,204)	\$ (323)	\$ (511)	\$ (1,909)	\$ (256)	\$ (100)	\$ (3)
1110000	3031340	BARCODE SYSTEM	SO	\$ (217)	\$ (5)	\$ (59)	\$ (16)	\$ (25)	\$ (94)	\$ (13)	\$ (5)	\$ (0)
	3031340 Total			\$ (217)	\$ (5)	\$ (59)	\$ (16)	\$ (25)	\$ (94)	\$ (13)	\$ (5)	\$ (0)
1110000	3031410	PLATINUM DB2 MGMT SOFTWARE	SO	\$ (178)	\$ (4)	\$ (49)	\$ (13)	\$ (21)	\$ (77)	\$ (10)	\$ (4)	\$ (0)
	3031410 Total			\$ (178)	\$ (4)	\$ (49)	\$ (13)	\$ (21)	\$ (77)	\$ (10)	\$ (4)	\$ (0)
1110000	3031430	WANLAN SFTWR FOR TCPVAX	SO	\$ (83)	\$ (2)	\$ (23)	\$ (6)	\$ (10)	\$ (36)	\$ (5)	\$ (2)	\$ (0)
	3031430 Total			\$ (83)	\$ (2)	\$ (23)	\$ (6)	\$ (10)	\$ (36)	\$ (5)	\$ (2)	\$ (0)
1110000	3031460	ENDEAVOR PROGRAM LIBRARY	SO	\$ (343)	\$ (8)	\$ (94)	\$ (25)	\$ (40)	\$ (148)	\$ (20)	\$ (8)	\$ (0)
	3031460 Total			\$ (343)	\$ (8)	\$ (94)	\$ (25)	\$ (40)	\$ (148)	\$ (20)	\$ (8)	\$ (0)
1110000	3031470	RILDA CANYON ROAD IMPROVEMENTS	CAEE	\$ (967)	\$0	\$0	\$0	\$ (209)	\$ (615)	\$ (97)	\$ (42)	\$ (5)
	3031470 Total			\$ (967)	\$0	\$0	\$0	\$ (209)	\$ (615)	\$ (97)	\$ (42)	\$ (5)
1110000	3031570	KWH HISTORICAL DATA COLLECTION	SO	\$ (159)	\$ (4)	\$ (43)	\$ (12)	\$ (18)	\$ (69)	\$ (9)	\$ (4)	\$ (0)
	3031570 Total			\$ (159)	\$ (4)	\$ (43)	\$ (12)	\$ (18)	\$ (69)	\$ (9)	\$ (4)	\$ (0)
1110000	3031640	REST-PHASE 2 AND 3 (PROJECT 11049)	SO	\$ (220)	\$ (5)	\$ (60)	\$ (16)	\$ (26)	\$ (95)	\$ (13)	\$ (5)	\$ (0)
	3031640 Total			\$ (220)	\$ (5)	\$ (60)	\$ (16)	\$ (26)	\$ (95)	\$ (13)	\$ (5)	\$ (0)
1110000	3031680	DISTRIBUTION AUTOMATION PILOT	SO	\$ (10,591)	\$ (247)	\$ (2,891)	\$ (777)	\$ (1,228)	\$ (4,586)	\$ (614)	\$ (239)	\$ (7)
	3031680 Total			\$ (10,591)	\$ (247)	\$ (2,891)	\$ (777)	\$ (1,228)	\$ (4,586)	\$ (614)	\$ (239)	\$ (7)
1110000	3031710	ENERGY LOAN INFORMATION SYS	SO	\$ (334)	\$ (8)	\$ (91)	\$ (24)	\$ (39)	\$ (145)	\$ (19)	\$ (8)	\$ (0)
	3031710 Total			\$ (334)	\$ (8)	\$ (91)	\$ (24)	\$ (39)	\$ (145)	\$ (19)	\$ (8)	\$ (0)
1110000	3031730	EQUIPMENT TRACKING SYSTEM	SO	\$ (361)	\$ (8)	\$ (98)	\$ (26)	\$ (42)	\$ (156)	\$ (21)	\$ (8)	\$ (0)
	3031730 Total			\$ (361)	\$ (8)	\$ (98)	\$ (26)	\$ (42)	\$ (156)	\$ (21)	\$ (8)	\$ (0)
1110000	3031760	RECORD CENTER MGMT SOFTWARE	SO	\$ (224)	\$ (5)	\$ (61)	\$ (16)	\$ (26)	\$ (97)	\$ (13)	\$ (5)	\$ (0)
	3031760 Total			\$ (224)	\$ (5)	\$ (61)	\$ (16)	\$ (26)	\$ (97)	\$ (13)	\$ (5)	\$ (0)
1110000	3031780	OUTAGE REPORTING SYSTEM	SO	\$ (3,498)	\$ (82)	\$ (955)	\$ (257)	\$ (406)	\$ (1,515)	\$ (203)	\$ (79)	\$ (2)
	3031780 Total			\$ (3,498)	\$ (82)	\$ (955)	\$ (257)	\$ (406)	\$ (1,515)	\$ (203)	\$ (79)	\$ (2)
1110000	3031810	ENGINEERING DOCUMENT MGT SYS	SO	\$ (496)	\$ (12)	\$ (135)	\$ (36)	\$ (58)	\$ (215)	\$ (29)	\$ (11)	\$ (0)
	3031810 Total			\$ (496)	\$ (12)	\$ (135)	\$ (36)	\$ (58)	\$ (215)	\$ (29)	\$ (11)	\$ (0)
1110000	3031830	CUSTOMER SERVICE SYSTEM	CN	\$ (79,747)	\$ (2,061)	\$ (24,906)	\$ (5,683)	\$ (5,329)	\$ (37,962)	\$ (3,109)	\$ (698)	\$0
	3031830 Total			\$ (79,747)	\$ (2,061)	\$ (24,906)	\$ (5,683)	\$ (5,329)	\$ (37,962)	\$ (3,109)	\$ (698)	\$0
1110000	3031840	CRAIG PLANT MAINT MGT SYSTEM	CAGE	\$ (88)	\$0	\$0	\$0	\$ (17)	\$ (59)	\$ (8)	\$ (3)	\$ (0)
	3031840 Total			\$ (88)	\$0	\$0	\$0	\$ (17)	\$ (59)	\$ (8)	\$ (3)	\$ (0)
1110000	3031910	POLE CONTRACT RENTAL SYSTEM	SO	\$ (213)	\$ (5)	\$ (68)	\$ (16)	\$ (25)	\$ (92)	\$ (12)	\$ (5)	\$ (0)
	3031910 Total			\$ (213)	\$ (5)	\$ (68)	\$ (16)	\$ (25)	\$ (92)	\$ (12)	\$ (5)	\$ (0)
1110000	3032030	FRANCHISE TAX SYSTEM	SO	\$ (189)	\$ (4)	\$ (52)	\$ (14)	\$ (22)	\$ (82)	\$ (11)	\$ (4)	\$ (0)
	3032030 Total			\$ (189)	\$ (4)	\$ (52)	\$ (14)	\$ (22)	\$ (82)	\$ (11)	\$ (4)	\$ (0)



Amortization Reserve (Actuals)
 Average of Monthly Averages Ending - December 2008
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Account	Description	Alloc	Total	Calif	Oregon	Wash	Wy-PPPL	Utah	Idaho	Wy-JPL	FERC
1110000	3032030 Total			\$ (189)	\$ (4)	\$ (52)	\$ (14)	\$ (22)	\$ (82)	\$ (11)	\$ (4)	\$ (0)
	3032040	SAP	SO	\$ (105,087)	\$ (2,455)	\$ (28,667)	\$ (7,709)	\$ (12,189)	\$ (45,505)	\$ (6,097)	\$ (2,375)	\$ (70)
1110000	3032040 Total			\$ (105,087)	\$ (2,455)	\$ (28,667)	\$ (7,709)	\$ (12,189)	\$ (45,505)	\$ (6,097)	\$ (2,375)	\$ (70)
	3032090	ENERGY COMMODITY SYS SOFTWARE	SO	\$ (9,816)	\$ (229)	\$ (2,680)	\$ (720)	\$ (1,139)	\$ (4,250)	\$ (569)	\$ (222)	\$ (7)
1110000	3032090 Total			\$ (9,816)	\$ (229)	\$ (2,680)	\$ (720)	\$ (1,139)	\$ (4,250)	\$ (569)	\$ (222)	\$ (7)
	3032220	ENTERPRISE DATA WRHSE - BI RPTG TOOL	SO	\$ (1,414)	\$ (33)	\$ (386)	\$ (104)	\$ (164)	\$ (612)	\$ (82)	\$ (32)	\$ (1)
1110000	3032220 Total			\$ (1,414)	\$ (33)	\$ (386)	\$ (104)	\$ (164)	\$ (612)	\$ (82)	\$ (32)	\$ (1)
	3032240	DISASTER RECOVERY PROJECT	SO	\$ (685)	\$ (16)	\$ (187)	\$ (50)	\$ (80)	\$ (297)	\$ (40)	\$ (15)	\$ (0)
1110000	3032240 Total			\$ (685)	\$ (16)	\$ (187)	\$ (50)	\$ (80)	\$ (297)	\$ (40)	\$ (15)	\$ (0)
	3032250	DISPATCH MANAGEMENT SYSTEM	SO	\$ (197)	\$ (5)	\$ (54)	\$ (14)	\$ (23)	\$ (85)	\$ (11)	\$ (4)	\$ (0)
1110000	3032250 Total			\$ (197)	\$ (5)	\$ (54)	\$ (14)	\$ (23)	\$ (85)	\$ (11)	\$ (4)	\$ (0)
	3032260	DWHS - DATA WAREHOUSE	SO	\$ (1,158)	\$ (27)	\$ (316)	\$ (85)	\$ (134)	\$ (501)	\$ (67)	\$ (26)	\$ (1)
1110000	3032260 Total			\$ (1,158)	\$ (27)	\$ (316)	\$ (85)	\$ (134)	\$ (501)	\$ (67)	\$ (26)	\$ (1)
	3032270	ENTERPRISE DATA WAREHOUSE	SO	\$ (4,412)	\$ (103)	\$ (1,204)	\$ (324)	\$ (512)	\$ (1,911)	\$ (256)	\$ (100)	\$ (3)
1110000	3032270 Total			\$ (4,412)	\$ (103)	\$ (1,204)	\$ (324)	\$ (512)	\$ (1,911)	\$ (256)	\$ (100)	\$ (3)
	3032290	EMPLOYEE PERFORMANCE & SALARY SYSTEM	SO	\$ (275)	\$ (6)	\$ (75)	\$ (20)	\$ (32)	\$ (119)	\$ (16)	\$ (6)	\$ (0)
1110000	3032290 Total			\$ (275)	\$ (6)	\$ (75)	\$ (20)	\$ (32)	\$ (119)	\$ (16)	\$ (6)	\$ (0)
	3032300	EXPENDITURE PRIORITIZATION TOOL	SO	\$ (86)	\$ (2)	\$ (24)	\$ (6)	\$ (10)	\$ (37)	\$ (5)	\$ (2)	\$ (0)
1110000	3032300 Total			\$ (86)	\$ (2)	\$ (24)	\$ (6)	\$ (10)	\$ (37)	\$ (5)	\$ (2)	\$ (0)
	3032310	COMMON WORKSTATION & LOGIN APP	SO	\$ (1,607)	\$ (38)	\$ (439)	\$ (118)	\$ (186)	\$ (696)	\$ (93)	\$ (36)	\$ (1)
1110000	3032310 Total			\$ (1,607)	\$ (38)	\$ (439)	\$ (118)	\$ (186)	\$ (696)	\$ (93)	\$ (36)	\$ (1)
	3032320	ELECTRONIC TAGGING OUTAGE MANAGE SYSTEM	SO	\$ (1,352)	\$ (32)	\$ (369)	\$ (99)	\$ (157)	\$ (586)	\$ (78)	\$ (31)	\$ (1)
1110000	3032320 Total			\$ (1,352)	\$ (32)	\$ (369)	\$ (99)	\$ (157)	\$ (586)	\$ (78)	\$ (31)	\$ (1)
	3032330	FIELDNET PRO METER READING SYST -HRP REP	SO	\$ (2,760)	\$ (64)	\$ (754)	\$ (203)	\$ (320)	\$ (1,195)	\$ (160)	\$ (62)	\$ (2)
1110000	3032330 Total			\$ (2,760)	\$ (64)	\$ (754)	\$ (203)	\$ (320)	\$ (1,195)	\$ (160)	\$ (62)	\$ (2)
	3032340	FACILITY INSPECTION REPORTING SYSTEM	SO	\$ (1,501)	\$ (35)	\$ (410)	\$ (110)	\$ (174)	\$ (650)	\$ (87)	\$ (34)	\$ (1)
1110000	3032340 Total			\$ (1,501)	\$ (35)	\$ (410)	\$ (110)	\$ (174)	\$ (650)	\$ (87)	\$ (34)	\$ (1)
	3032350	CONDUCTIVITY FIELDING TOOL DEVELOPMENT	SO	\$ (663)	\$ (15)	\$ (181)	\$ (48)	\$ (77)	\$ (287)	\$ (38)	\$ (15)	\$ (0)
1110000	3032350 Total			\$ (663)	\$ (15)	\$ (181)	\$ (48)	\$ (77)	\$ (287)	\$ (38)	\$ (15)	\$ (0)
	3032360	2002 GRID NET POWER COST MODELING	SO	\$ (8,212)	\$ (192)	\$ (2,242)	\$ (602)	\$ (953)	\$ (3,556)	\$ (476)	\$ (186)	\$ (6)
1110000	3032360 Total			\$ (8,212)	\$ (192)	\$ (2,242)	\$ (602)	\$ (953)	\$ (3,556)	\$ (476)	\$ (186)	\$ (6)
	3032370	RECRUITSOFT APPLICANT TRACKING SYS INTER	SO	\$ (82)	\$ (2)	\$ (22)	\$ (6)	\$ (10)	\$ (35)	\$ (6)	\$ (2)	\$ (0)
1110000	3032370 Total			\$ (82)	\$ (2)	\$ (22)	\$ (6)	\$ (10)	\$ (35)	\$ (6)	\$ (2)	\$ (0)
	3032380	HR- BENEFITS OPEN ENROLLMENT ONLINE	SO	\$ (143)	\$ (3)	\$ (39)	\$ (10)	\$ (17)	\$ (62)	\$ (8)	\$ (3)	\$ (0)
1110000	3032380 Total			\$ (143)	\$ (3)	\$ (39)	\$ (10)	\$ (17)	\$ (62)	\$ (8)	\$ (3)	\$ (0)
	3032390	INTEGRATED COST MGT STRUCTURE	SO	\$ (1,603)	\$ (37)	\$ (437)	\$ (118)	\$ (186)	\$ (694)	\$ (93)	\$ (36)	\$ (1)
1110000	3032390 Total			\$ (1,603)	\$ (37)	\$ (437)	\$ (118)	\$ (186)	\$ (694)	\$ (93)	\$ (36)	\$ (1)
	3032400	INCIDENT MANAGEMENT ANALYSIS PROGRAM	SO	\$ (5,033)	\$ (118)	\$ (1,374)	\$ (369)	\$ (594)	\$ (2,179)	\$ (292)	\$ (114)	\$ (3)
1110000	3032400 Total			\$ (5,033)	\$ (118)	\$ (1,374)	\$ (369)	\$ (594)	\$ (2,179)	\$ (292)	\$ (114)	\$ (3)
	3032410	CLOSE DOWN IMS AND MOVE TO NEW PLATFORM	SO	\$ (236)	\$ (6)	\$ (64)	\$ (17)	\$ (27)	\$ (102)	\$ (14)	\$ (5)	\$ (0)
1110000	3032410 Total			\$ (236)	\$ (6)	\$ (64)	\$ (17)	\$ (27)	\$ (102)	\$ (14)	\$ (5)	\$ (0)
	3032430	KEY PERFORMANCE INDICATOR DASHBOARD	SO	\$ (457)	\$ (11)	\$ (125)	\$ (34)	\$ (63)	\$ (198)	\$ (27)	\$ (10)	\$ (0)
1110000	3032430 Total			\$ (457)	\$ (11)	\$ (125)	\$ (34)	\$ (63)	\$ (198)	\$ (27)	\$ (10)	\$ (0)
	3032440	FINANCIAL FORECAST INTEGRATION	SO	\$ (162)	\$ (4)	\$ (44)	\$ (12)	\$ (19)	\$ (70)	\$ (9)	\$ (4)	\$ (0)
1110000	3032440 Total			\$ (162)	\$ (4)	\$ (44)	\$ (12)	\$ (19)	\$ (70)	\$ (9)	\$ (4)	\$ (0)
	3032450	MID OFFICE IMPROVEMENT PROJECT	SO	\$ (11,885)	\$ (278)	\$ (3,244)	\$ (872)	\$ (1,379)	\$ (5,146)	\$ (680)	\$ (269)	\$ (8)
1110000	3032450 Total			\$ (11,885)	\$ (278)	\$ (3,244)	\$ (872)	\$ (1,379)	\$ (5,146)	\$ (680)	\$ (269)	\$ (8)
	3032450 Total			\$ (11,885)	\$ (278)	\$ (3,244)	\$ (872)	\$ (1,379)	\$ (5,146)	\$ (680)	\$ (269)	\$ (8)



Amortization Reserve (Actuals)
 Average of Monthly Averages Ending - December 2008
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Account	Description	Alloc	Total	Calif	Oregon	Wash	WV-PPL	Utah	Idaho	WV-LPL	FERC
1110000	3032460	CAISO ENERGY MARKET ANALYSIS - FY04 S/E	SO	\$ (181)	\$ (4)	\$ (49)	\$ (13)	\$ (21)	\$ (78)	\$ (10)	\$ (4)	\$ (0)
	3032460 Total			\$ (181)	\$ (4)	\$ (49)	\$ (13)	\$ (21)	\$ (78)	\$ (10)	\$ (4)	\$ (0)
1110000	3032470	NOVELL LICENSES	SO	\$ (118)	\$ (3)	\$ (32)	\$ (9)	\$ (14)	\$ (51)	\$ (7)	\$ (3)	\$ (0)
	3032470 Total			\$ (118)	\$ (3)	\$ (32)	\$ (9)	\$ (14)	\$ (51)	\$ (7)	\$ (3)	\$ (0)
1110000	3032480	OUTAGE CALL HANDLING INTEGRATION	CN	\$ (1,939)	\$ (50)	\$ (606)	\$ (138)	\$ (130)	\$ (923)	\$ (76)	\$ (17)	\$ (0)
	3032480 Total			\$ (1,939)	\$ (50)	\$ (606)	\$ (138)	\$ (130)	\$ (923)	\$ (76)	\$ (17)	\$ (0)
1110000	3032480	OFFICE XP SOFTWARE	SO	\$ (661)	\$ (15)	\$ (180)	\$ (48)	\$ (77)	\$ (286)	\$ (38)	\$ (15)	\$ (0)
	3032490 Total			\$ (661)	\$ (15)	\$ (180)	\$ (48)	\$ (77)	\$ (286)	\$ (38)	\$ (15)	\$ (0)
1110000	3032500	ON LINE EMPLOYEE EXPENSE EXPRESS	SO	\$ (351)	\$ (8)	\$ (96)	\$ (26)	\$ (41)	\$ (152)	\$ (20)	\$ (8)	\$ (0)
	3032500 Total			\$ (351)	\$ (8)	\$ (96)	\$ (26)	\$ (41)	\$ (152)	\$ (20)	\$ (8)	\$ (0)
1110000	3032510	OPERATIONS MAPPING SYSTEM	SO	\$ (10,271)	\$ (240)	\$ (2,804)	\$ (753)	\$ (1,191)	\$ (4,448)	\$ (596)	\$ (232)	\$ (7)
	3032510 Total			\$ (10,271)	\$ (240)	\$ (2,804)	\$ (753)	\$ (1,191)	\$ (4,448)	\$ (596)	\$ (232)	\$ (7)
1110000	3032520	OPERATIONS VISUALIZATION SYSTEM	SO	\$ (114)	\$ (3)	\$ (31)	\$ (8)	\$ (13)	\$ (49)	\$ (7)	\$ (3)	\$ (0)
	3032520 Total			\$ (114)	\$ (3)	\$ (31)	\$ (8)	\$ (13)	\$ (49)	\$ (7)	\$ (3)	\$ (0)
1110000	3032530	POLE ATTACHMENT MGMT SYSTEM	SO	\$ (1,486)	\$ (35)	\$ (406)	\$ (109)	\$ (172)	\$ (643)	\$ (86)	\$ (34)	\$ (1)
	3032530 Total			\$ (1,486)	\$ (35)	\$ (406)	\$ (109)	\$ (172)	\$ (643)	\$ (86)	\$ (34)	\$ (1)
1110000	3032560	POWER TAX	SO	\$ (348)	\$ (6)	\$ (95)	\$ (26)	\$ (40)	\$ (151)	\$ (20)	\$ (8)	\$ (0)
	3032560 Total			\$ (348)	\$ (6)	\$ (95)	\$ (26)	\$ (40)	\$ (151)	\$ (20)	\$ (8)	\$ (0)
1110000	3032570	QUEST DATABASE MGMT TOOLS	SO	\$ (241)	\$ (6)	\$ (66)	\$ (18)	\$ (28)	\$ (104)	\$ (14)	\$ (5)	\$ (0)
	3032570 Total			\$ (241)	\$ (6)	\$ (66)	\$ (18)	\$ (28)	\$ (104)	\$ (14)	\$ (5)	\$ (0)
1110000	3032590	SUBSTATION/CIRCUIT HISTORY OF OPERATIONS	SO	\$ (1,956)	\$ (46)	\$ (534)	\$ (144)	\$ (227)	\$ (847)	\$ (113)	\$ (44)	\$ (1)
	3032590 Total			\$ (1,956)	\$ (46)	\$ (534)	\$ (144)	\$ (227)	\$ (847)	\$ (113)	\$ (44)	\$ (1)
1110000	3032600	SINGLE PERSON SCHEDULING	SO	\$ (7,013)	\$ (164)	\$ (1,915)	\$ (515)	\$ (813)	\$ (3,037)	\$ (407)	\$ (158)	\$ (5)
	3032600 Total			\$ (7,013)	\$ (164)	\$ (1,915)	\$ (515)	\$ (813)	\$ (3,037)	\$ (407)	\$ (158)	\$ (5)
1110000	3032610	INTRANET SEARCH ENGINE	SO	\$ (228)	\$ (5)	\$ (62)	\$ (17)	\$ (26)	\$ (99)	\$ (13)	\$ (5)	\$ (0)
	3032610 Total			\$ (228)	\$ (5)	\$ (62)	\$ (17)	\$ (26)	\$ (99)	\$ (13)	\$ (5)	\$ (0)
1110000	3032620	SHORT TERM ESTIMATING MODEL - FY03 S/E	SO	\$ (147)	\$ (3)	\$ (40)	\$ (11)	\$ (17)	\$ (63)	\$ (9)	\$ (3)	\$ (0)
	3032620 Total			\$ (147)	\$ (3)	\$ (40)	\$ (11)	\$ (17)	\$ (63)	\$ (9)	\$ (3)	\$ (0)
1110000	3032630	STERLING SOFTWARE	SO	\$ (446)	\$ (10)	\$ (122)	\$ (33)	\$ (52)	\$ (193)	\$ (26)	\$ (10)	\$ (0)
	3032630 Total			\$ (446)	\$ (10)	\$ (122)	\$ (33)	\$ (52)	\$ (193)	\$ (26)	\$ (10)	\$ (0)
1110000	3032640	TIBCO SOFTWARE	SO	\$ (3,552)	\$ (83)	\$ (970)	\$ (261)	\$ (412)	\$ (1,538)	\$ (206)	\$ (80)	\$ (2)
	3032640 Total			\$ (3,552)	\$ (83)	\$ (970)	\$ (261)	\$ (412)	\$ (1,538)	\$ (206)	\$ (80)	\$ (2)
1110000	3032650	TELCO RESEARCH TRUE SYSTEMS	SO	\$ (99)	\$ (2)	\$ (27)	\$ (7)	\$ (12)	\$ (43)	\$ (6)	\$ (2)	\$ (0)
	3032650 Total			\$ (99)	\$ (2)	\$ (27)	\$ (7)	\$ (12)	\$ (43)	\$ (6)	\$ (2)	\$ (0)
1110000	3032670	C&T OFFICIAL RECORD INFO SYSTEM	SO	\$ (1,547)	\$ (36)	\$ (422)	\$ (113)	\$ (179)	\$ (670)	\$ (90)	\$ (35)	\$ (1)
	3032670 Total			\$ (1,547)	\$ (36)	\$ (422)	\$ (113)	\$ (179)	\$ (670)	\$ (90)	\$ (35)	\$ (1)
1110000	3032680	TRANSMISSION WHOLESAL BILLING SYSTEM	SG	\$ (1,380)	\$ (24)	\$ (399)	\$ (111)	\$ (172)	\$ (565)	\$ (80)	\$ (33)	\$ (5)
	3032680 Total			\$ (1,380)	\$ (24)	\$ (399)	\$ (111)	\$ (172)	\$ (565)	\$ (80)	\$ (33)	\$ (5)
1110000	3032690	UTILITY INTERNATIONAL FORECASTING MODEL	SO	\$ (619)	\$ (14)	\$ (169)	\$ (45)	\$ (72)	\$ (268)	\$ (36)	\$ (14)	\$ (0)
	3032690 Total			\$ (619)	\$ (14)	\$ (169)	\$ (45)	\$ (72)	\$ (268)	\$ (36)	\$ (14)	\$ (0)
1110000	3032700	NONUNITIZED UNIX SECURITY INITIATIVE	SO	\$ (233)	\$ (5)	\$ (64)	\$ (17)	\$ (27)	\$ (101)	\$ (14)	\$ (5)	\$ (0)
	3032700 Total			\$ (233)	\$ (5)	\$ (64)	\$ (17)	\$ (27)	\$ (101)	\$ (14)	\$ (5)	\$ (0)
1110000	3032710	ROUGE RIVER HYDRO INTANGIBLES	CAGW	\$ (16)	\$ (1)	\$ (12)	\$ (3)	\$ (3)	\$ (12)	\$ (3)	\$ (3)	\$ (0)
	3032710 Total			\$ (16)	\$ (1)	\$ (12)	\$ (3)	\$ (3)	\$ (12)	\$ (3)	\$ (3)	\$ (0)
1110000	3032730	IMPROVEMENTS TO PLANT OWNED BY JAMES RIV	CAGW	\$ (8,609)	\$ (394)	\$ (6,373)	\$ (1,842)	\$ (394)	\$ (6,373)	\$ (1,842)	\$ (394)	\$ (0)
	3032730 Total			\$ (8,609)	\$ (394)	\$ (6,373)	\$ (1,842)	\$ (394)	\$ (6,373)	\$ (1,842)	\$ (394)	\$ (0)
1110000	3032740	GADSBY INTANGIBLE ASSETS	CAGE	\$ (1,044)	\$ (0)	\$ (0)	\$ (0)	\$ (207)	\$ (899)	\$ (96)	\$ (41)	\$ (1)
	3032740 Total			\$ (1,044)	\$ (0)	\$ (0)	\$ (0)	\$ (207)	\$ (899)	\$ (96)	\$ (41)	\$ (1)



Amortization Reserve (Actuals)

Average of Monthly Averages Ending - December 2008

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account	Secondary Account	Description	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC
1110000	3032750	EAGLE POINT HYDRO ASSETS	CAGW	\$ (1,147)	\$ (52)	\$ (849)	\$ (245)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
1110000	3032760	SWIFT 2 IMPROVEMENTS	CAGW	\$ (3,203)	\$ (147)	\$ (2,371)	\$ (685)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
1110000	3032770	NORTH UMPQUA - SETTLEMENT AGREEMENT	CAGW	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
1110000	3032780	BEAR RIVER SETTLEMENT AGREEMENT	CAGE	\$ (4)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (3)	\$ (0)	\$ (0)	\$ (0)
1110000	3032790	APOGEE - ENERGY EXCHANGE PROGRAM	SO	\$ (108)	\$ (3)	\$ (30)	\$ (8)	\$ (13)	\$ (47)	\$ (0)	\$ (0)	\$ (0)
1110000	3032810	COMPUTER BASED TRAINING (CBT)	CAGE	\$ (259)	\$ (0)	\$ (0)	\$ (0)	\$ (51)	\$ (173)	\$ (24)	\$ (10)	\$ (0)
1110000	3032810	COMPUTER BASED TRAINING (CBT)	SO	\$ (516)	\$ (6)	\$ (70)	\$ (19)	\$ (30)	\$ (111)	\$ (15)	\$ (6)	\$ (0)
1110000	3032820	2003 CCO OPEX MACHINE SOFTWARE	SO	\$ (247)	\$ (6)	\$ (67)	\$ (29)	\$ (29)	\$ (107)	\$ (14)	\$ (6)	\$ (0)
1110000	3032830	VCPRO - VISUALCOMPUSETPRO XEROX CUST STM	SO	\$ (2,047)	\$ (48)	\$ (559)	\$ (150)	\$ (237)	\$ (886)	\$ (119)	\$ (46)	\$ (1)
1110000	3032840	VERSION CONTROL SYSTEM	SO	\$ (150)	\$ (3)	\$ (41)	\$ (11)	\$ (17)	\$ (65)	\$ (9)	\$ (3)	\$ (0)
1110000	3032860	WEB SOFTWARE	SO	\$ (3,256)	\$ (76)	\$ (889)	\$ (239)	\$ (378)	\$ (1,410)	\$ (189)	\$ (74)	\$ (2)
1110000	3032870	COORDINATED OUTAGE MGMT PLAN & SCH SYS	SO	\$ (152)	\$ (4)	\$ (42)	\$ (11)	\$ (18)	\$ (66)	\$ (9)	\$ (3)	\$ (0)
1110000	3032880	LINK RIVER DAM RIGHTS	CAGW	\$ (345)	\$ (16)	\$ (255)	\$ (74)	\$ (18)	\$ (66)	\$ (9)	\$ (3)	\$ (0)
1110000	3032900	IDAHO TRANSMISSION CUSTOMER-OWNED ASSETS	CAGE	\$ (36)	\$ (0)	\$ (0)	\$ (0)	\$ (7)	\$ (24)	\$ (3)	\$ (1)	\$ (0)
1110000	3032900	IDAHO TRANSMISSION CUSTOMER-OWNED ASSETS	JBG	\$ (3)	\$ (0)	\$ (2)	\$ (1)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
1110000	3032940	VISIO PRO	SO	\$ (191)	\$ (4)	\$ (52)	\$ (14)	\$ (22)	\$ (83)	\$ (11)	\$ (4)	\$ (0)
1110000	3032970	BULK LOAD DATA TOOL	SO	\$ (259)	\$ (6)	\$ (71)	\$ (19)	\$ (30)	\$ (112)	\$ (15)	\$ (6)	\$ (0)
1110000	3032980	HAYDEN - VIBRATION SOFTWARE	CAGE	\$ (1)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (1)	\$ (0)	\$ (0)	\$ (0)
1110000	3032990	P8DM - FILENET P8 DOCUMENT MANAGEMENT (E)	SO	\$ (2,035)	\$ (48)	\$ (556)	\$ (149)	\$ (236)	\$ (881)	\$ (118)	\$ (46)	\$ (1)
1110000	3033010	ORACLE 8i DATABASE UP-GRADE	SO	\$ (477)	\$ (11)	\$ (130)	\$ (35)	\$ (55)	\$ (207)	\$ (28)	\$ (11)	\$ (0)
1110000	3033020	RCDA REGULATION DISCOVERY TOOL	SO	\$ (185)	\$ (4)	\$ (50)	\$ (14)	\$ (21)	\$ (80)	\$ (11)	\$ (4)	\$ (0)
1110000	3033040	AWAIR-AUTOMATED WORKER ACCIDENT/INCIDENT	SO	\$ (152)	\$ (4)	\$ (42)	\$ (11)	\$ (18)	\$ (66)	\$ (9)	\$ (3)	\$ (0)
1110000	3033050	PI2PI SCHOOL PI TO RANGER PI INTERFACE	SO	\$ (156)	\$ (4)	\$ (43)	\$ (11)	\$ (18)	\$ (66)	\$ (9)	\$ (3)	\$ (0)
1110000	3033090	STEAM PLANT INTANGIBLE ASSETS	CAGE	\$ (365)	\$ (0)	\$ (0)	\$ (0)	\$ (72)	\$ (245)	\$ (34)	\$ (14)	\$ (0)
1110000	3033110	C THAS/C&T HEDGE ACT/GACTG STANDARDS INTE	SO	\$ (59)	\$ (1)	\$ (16)	\$ (4)	\$ (7)	\$ (26)	\$ (3)	\$ (1)	\$ (0)
1110000	3033110	Total		\$ (59)	\$ (1)	\$ (16)	\$ (4)	\$ (7)	\$ (26)	\$ (3)	\$ (1)	\$ (0)



Amortization Reserve (Actuals)

Average of Monthly Averages Ending - December 2008

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account	Secondary Account	Description	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-JPL	FERC
1110000	3033120	RANGER EMS/SCADA SYSTEM	SO	\$ (8,344)	\$ (195)	\$ (2,278)	\$ (612)	\$ (968)	\$ (3,613)	\$ (484)	\$ (189)	\$ (6)
	3033120 Total			\$ (8,344)	\$ (195)	\$ (2,278)	\$ (612)	\$ (968)	\$ (3,613)	\$ (484)	\$ (189)	\$ (6)
1110000	3033140	ETAGM - Electronic Tagging Sys-Merchant	SO	\$ (1,400)	\$ (33)	\$ (382)	\$ (103)	\$ (162)	\$ (606)	\$ (81)	\$ (32)	\$ (1)
	3033140 Total			\$ (1,400)	\$ (33)	\$ (382)	\$ (103)	\$ (162)	\$ (606)	\$ (81)	\$ (32)	\$ (1)
1110000	3033150	ROUITT CITY ROAD FOR HAYDEN HAULAGE	CAGE	\$ (729)	\$ 0	\$ 0	\$ 0	\$ (144)	\$ (488)	\$ (67)	\$ (28)	\$ (1)
	3033150 Total			\$ (729)	\$ 0	\$ 0	\$ 0	\$ (144)	\$ (488)	\$ (67)	\$ (28)	\$ (1)
1110000	3033160	Axios Systems Assyst	SO	\$ (60)	\$ (1)	\$ (16)	\$ (4)	\$ (7)	\$ (26)	\$ (3)	\$ (1)	\$ (0)
	3033160 Total			\$ (60)	\$ (1)	\$ (16)	\$ (4)	\$ (7)	\$ (26)	\$ (3)	\$ (1)	\$ (0)
1110000	3033170	GTX VERSION 7 SOFTWARE	CN	\$ (274)	\$ (7)	\$ (85)	\$ (19)	\$ (18)	\$ (130)	\$ (11)	\$ (2)	\$ 0
	3033170 Total			\$ (274)	\$ (7)	\$ (85)	\$ (19)	\$ (18)	\$ (130)	\$ (11)	\$ (2)	\$ 0
1110000	3033180	HPOV - HP Openview Software	SO	\$ (168)	\$ (4)	\$ (46)	\$ (12)	\$ (19)	\$ (73)	\$ (10)	\$ (4)	\$ (0)
	3033180 Total			\$ (168)	\$ (4)	\$ (46)	\$ (12)	\$ (19)	\$ (73)	\$ (10)	\$ (4)	\$ (0)
1110000	3033190	ITRON METER READING SOFTWARE	CN	\$ (81)	\$ (2)	\$ (25)	\$ (6)	\$ (5)	\$ (39)	\$ (3)	\$ (1)	\$ 0
	3033190 Total			\$ (81)	\$ (2)	\$ (25)	\$ (6)	\$ (5)	\$ (39)	\$ (3)	\$ (1)	\$ 0
1110000	3033300	SECID - CUST SECURE WEB LOGIN	CN	\$ (9)	\$ (0)	\$ (3)	\$ (1)	\$ (1)	\$ (4)	\$ (0)	\$ (0)	\$ 0
	3033300 Total			\$ (9)	\$ (0)	\$ (3)	\$ (1)	\$ (1)	\$ (4)	\$ (0)	\$ (0)	\$ 0
1110000	3034900	MISC - MISCELLANEOUS	CAEE	\$ (13)	\$ 0	\$ 0	\$ 0	\$ (3)	\$ (8)	\$ (1)	\$ (1)	\$ (0)
	3034900 Total			\$ (13)	\$ 0	\$ 0	\$ 0	\$ (3)	\$ (8)	\$ (1)	\$ (1)	\$ (0)
1110000	3034900	MISC - MISCELLANEOUS	CAGE	\$ (352)	\$ 0	\$ 0	\$ (12)	\$ (70)	\$ (236)	\$ (32)	\$ (14)	\$ (0)
	3034900 Total			\$ (352)	\$ 0	\$ 0	\$ (12)	\$ (70)	\$ (236)	\$ (32)	\$ (14)	\$ (0)
1110000	3034900	MISC - MISCELLANEOUS	CAGW	\$ (64)	\$ (2)	\$ (40)	\$ (4)	\$ (4)	\$ (30)	\$ 0	\$ 0	\$ 0
	3034900 Total			\$ (64)	\$ (2)	\$ (40)	\$ (4)	\$ (4)	\$ (30)	\$ 0	\$ 0	\$ 0
1110000	3034900	MISC - MISCELLANEOUS	CN	\$ (63)	\$ (2)	\$ (20)	\$ 0	\$ 0	\$ 0	\$ (1)	\$ 0	\$ 0
	3034900 Total			\$ (63)	\$ (2)	\$ (20)	\$ 0	\$ 0	\$ 0	\$ (1)	\$ 0	\$ 0
1110000	3034900	MISC - MISCELLANEOUS	IDU	\$ (10)	\$ (0)	\$ (7)	\$ (2)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
	3034900 Total			\$ (10)	\$ (0)	\$ (7)	\$ (2)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
1110000	3034900	MISC - MISCELLANEOUS	JBG	\$ (210)	\$ 0	\$ (210)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (0)
	3034900 Total			\$ (210)	\$ 0	\$ (210)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (0)
1110000	3034900	MISC - MISCELLANEOUS	OR	\$ (15,861)	\$ (278)	\$ (4,471)	\$ (1,277)	\$ (1,979)	\$ (6,496)	\$ (921)	\$ (376)	\$ (61)
	3034900 Total			\$ (15,861)	\$ (278)	\$ (4,471)	\$ (1,277)	\$ (1,979)	\$ (6,496)	\$ (921)	\$ (376)	\$ (61)
1110000	3034900	MISC - MISCELLANEOUS	SG	\$ (765)	\$ (18)	\$ (209)	\$ (56)	\$ (89)	\$ (391)	\$ (44)	\$ (17)	\$ (1)
	3034900 Total			\$ (765)	\$ (18)	\$ (209)	\$ (56)	\$ (89)	\$ (391)	\$ (44)	\$ (17)	\$ (1)
1110000	3034900	MISC - MISCELLANEOUS	SO	\$ (7)	\$ 0	\$ 0	\$ 0	\$ 0	\$ (7)	\$ 0	\$ 0	\$ 0
	3034900 Total			\$ (7)	\$ 0	\$ 0	\$ 0	\$ 0	\$ (7)	\$ 0	\$ 0	\$ 0
1110000	3034900	MISC - MISCELLANEOUS	UT	\$ (1)	\$ 0	\$ 0	\$ (1)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
	3034900 Total			\$ (1)	\$ 0	\$ 0	\$ (1)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1110000	3034900	MISC - MISCELLANEOUS	WA	\$ (21)	\$ 0	\$ 0	\$ 0	\$ (21)	\$ 0	\$ 0	\$ 0	\$ 0
	3034900 Total			\$ (21)	\$ 0	\$ 0	\$ 0	\$ (21)	\$ 0	\$ 0	\$ 0	\$ 0
1110000	3034900	MISC - MISCELLANEOUS	WYP	\$ (17,357)	\$ (301)	\$ (4,956)	\$ (1,352)	\$ (2,166)	\$ (7,108)	\$ (1,002)	\$ (410)	\$ (62)
	3034900 Total			\$ (17,357)	\$ (301)	\$ (4,956)	\$ (1,352)	\$ (2,166)	\$ (7,108)	\$ (1,002)	\$ (410)	\$ (62)
1110000	3316000	STRUCTURES - LEASE IMPROVEMENTS	CAGE	\$ (48)	\$ 0	\$ 0	\$ 0	\$ (10)	\$ (32)	\$ (4)	\$ (2)	\$ (0)
	3316000 Total			\$ (48)	\$ 0	\$ 0	\$ 0	\$ (10)	\$ (32)	\$ (4)	\$ (2)	\$ (0)
1110000	3316000	STRUCTURES - LEASE IMPROVEMENTS	CAGW	\$ (53)	\$ (0)	\$ (4)	\$ (1)	\$ (10)	\$ (32)	\$ (4)	\$ (2)	\$ (0)
	3316000 Total			\$ (53)	\$ (0)	\$ (4)	\$ (1)	\$ (10)	\$ (32)	\$ (4)	\$ (2)	\$ (0)
1110000	3326000	RESERVOIR, DAMS, WATERWAYS, LEASE HOLDS	CAGE	\$ (283)	\$ 0	\$ 0	\$ 0	\$ (56)	\$ (189)	\$ (26)	\$ (11)	\$ (0)
	3326000 Total			\$ (283)	\$ 0	\$ 0	\$ 0	\$ (56)	\$ (189)	\$ (26)	\$ (11)	\$ (0)
1110000	3416000	STRUCTURES, LEASEHOLD IMPROVEMENTS - OTH	CAGE	\$ (50)	\$ 0	\$ 0	\$ 0	\$ (10)	\$ (34)	\$ (5)	\$ (2)	\$ (0)
	3416000 Total			\$ (50)	\$ 0	\$ 0	\$ 0	\$ (10)	\$ (34)	\$ (5)	\$ (2)	\$ (0)
1110000	3436000	PRIME MOVERS, LEASEHOLD IMPROVEMENTS-OTH	CAGE	\$ (266)	\$ 0	\$ 0	\$ 0	\$ (53)	\$ (178)	\$ (24)	\$ (10)	\$ (0)
	3436000 Total			\$ (266)	\$ 0	\$ 0	\$ 0	\$ (53)	\$ (178)	\$ (24)	\$ (10)	\$ (0)
1110000	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	CA	\$ (715)	\$ (715)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
	3901000 Total			\$ (715)	\$ (715)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1110000	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	CN	\$ (2,091)	\$ (54)	\$ (653)	\$ (149)	\$ (140)	\$ (995)	\$ (62)	\$ (18)	\$ 0
	3901000 Total			\$ (2,091)	\$ (54)	\$ (653)	\$ (149)	\$ (140)	\$ (995)	\$ (62)	\$ (18)	\$ 0
1110000	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	OR	\$ (9,523)	\$ (222)	\$ (2,800)	\$ (899)	\$ (1,105)	\$ (4,124)	\$ (553)	\$ (215)	\$ (6)
	3901000 Total			\$ (9,523)	\$ (222)	\$ (2,800)	\$ (899)	\$ (1,105)	\$ (4,124)	\$ (553)	\$ (215)	\$ (6)
1110000	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	SO	\$ (10)	\$ 0	\$ 0	\$ 0	\$ 0	\$ (10)	\$ 0	\$ 0	\$ 0
	3901000 Total			\$ (10)	\$ 0	\$ 0	\$ 0	\$ 0	\$ (10)	\$ 0	\$ 0	\$ 0
1110000	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	UT	\$ (1,307)	\$ 0	\$ 0	\$ (1,307)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
	3901000 Total			\$ (1,307)	\$ 0	\$ 0	\$ (1,307)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1110000	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	WA	\$ (5,933)	\$ 0	\$ 0	\$ 0	\$ (5,933)	\$ 0	\$ 0	\$ 0	\$ 0
	3901000 Total			\$ (5,933)	\$ 0	\$ 0	\$ 0	\$ (5,933)	\$ 0	\$ 0	\$ 0	\$ 0
1110000	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	WYP	\$ (27)	\$ (991)	\$ (11,605)	\$ (2,155)	\$ (7,178)	\$ (5,129)	\$ (634)	\$ (261)	\$ (6)
	3901000 Total			\$ (27)	\$ (991)	\$ (11,605)	\$ (2,155)	\$ (7,178)	\$ (5,129)	\$ (634)	\$ (261)	\$ (6)



Amortization Reserve (Actuals)

Average of Monthly Averages Ending - December 2008

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account	Secondary Account	Description	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wv-UPL	FERC
1119000	146209	Other Intangible Assets-Non-Rec	CAGE	\$ (23)	\$0	\$0	\$0	\$ (5)	\$ (16)	\$ (2)	\$ (1)	\$ (0)
1119000	146209	Other Intangible Assets-Non-Rec	CAGW	\$ (5)	\$ (0)	\$ (3)	\$ (1)	\$0	\$0	\$0	\$0	\$0
1119000	146209	Other Intangible Assets-Non-Rec	SO	\$39	\$1	\$11	\$3	\$5	\$17	\$2	\$1	\$0
	146209 Total			\$12	\$1	\$7	\$2	\$0	\$2	\$0	\$ (0)	\$ (0)
Grand Total				\$ (409,079)	\$ (10,342)	\$ (128,834)	\$ (33,046)	\$ (45,125)	\$ (163,559)	\$ (20,825)	\$ (7,295)	\$ (254)



Deferred Income Tax Balance (Actuals)
 Average of Monthly Averages Ending - December, 2008
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Account	Description	Alloc	Total	Calif	Oregon	Wash	Wyo-PPL	Utah	Idaho	Wy-JPL	FERC	Other	Nullif
1901000	287289	DTA 425.130 Rogue River-Habitat Enhancem	CAGW	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	287290	DTA 425.150 Lewis River- LWD Fund Liabl	CAGW	\$2	\$0	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	287291	DTA 705.300 Reg Liability - Deferred Ben	CAGE	\$ (31)	\$0	\$0	\$0	\$ (6)	\$ (21)	\$ (3)	\$ (1)	\$ (0)	\$0	\$0
1901000	287292	DTA 705.305 Reg Liab- CA Gain on Sale of	CA	\$1	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	287293	DTA 705.310 Reg Liab- UT Gain on Sale of	UT	\$16	\$0	\$0	\$0	\$0	\$16	\$0	\$0	\$0	\$0	\$0
1901000	287294	DTA 705.320 Reg Liab- ID Gain on Sale of	IDU	\$2	\$0	\$0	\$0	\$0	\$2	\$0	\$0	\$0	\$0	\$0
1901000	287295	DTA 705.330 Reg Liab- WY Gain on Sale of	WYP	\$6	\$0	\$0	\$0	\$0	\$6	\$0	\$0	\$0	\$0	\$0
1901000	287298	DTA 705.265 Reg Liab-OR Energy Conservat	OR	\$12	\$0	\$12	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	287302	DTA 610.114 PMI EITF 04-06 PRE STRIPPING	JBE	\$ (184)	\$ (8)	\$ (130)	\$ (39)	\$ (2)	\$ (5)	\$ (1)	\$ (0)	\$ (0)	\$0	\$0
1901000	287303	DTA 610.146 OR REG ASSET/LIAB CONS	JBE	\$ (188)	\$ (8)	\$ (133)	\$ (39)	\$ (2)	\$ (5)	\$ (1)	\$ (0)	\$ (0)	\$0	\$0
1901000	287304	DTA 705.200 Oregon Gain on Sale-Halsey	OR	\$2	\$0	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	287309	DTA 705.210 Property Insurance/Injuries	OTHER	\$87	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$87	\$0
1901000	287310	DTA 415.700 Reg liability BPA balancing	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	287314	DTA 720.100 FAS 106 Accruals - Cash Basis	OTHER	\$16	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$16	\$0
1901000	287322	DTA 595.400 Bonus Liab. Elec- Cash Basis	SO	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$0	\$0
1901000	287323	DTA 720.200 Deferred Comp. Accrual - Cas	SO	\$2,289	\$53	\$625	\$168	\$266	\$991	\$133	\$0	\$2	\$0	\$0
1901000	287324	DTA 720.500 Severance Accrual - Cash Ba	SO	\$5,429	\$127	\$1,482	\$398	\$630	\$2,951	\$315	\$123	\$4	\$0	\$0
1901000	287326	DTA 720.300 Pension/Retirement Accrual -	SO	\$299	\$7	\$81	\$22	\$35	\$129	\$17	\$7	\$0	\$0	\$0
1901000	287327	DTA 720.310 SERP	SO	\$966	\$22	\$261	\$70	\$111	\$414	\$55	\$22	\$1	\$0	\$0
1901000	287328	DTA 720.400 SERP Accrual - Cash Basis	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	287329	DTA 595.600 Vacation Accrual-Cash Basis	SO	\$ (119)	\$ (3)	\$ (32)	\$ (9)	\$ (14)	\$ (51)	\$ (7)	\$ (3)	\$ (0)	\$0	\$0
1901000	287332	DTA 715.100 MCI F.O.G. WIRE LEASE	SO	\$13,116	\$506	\$3,581	\$962	\$1,521	\$5,680	\$761	\$296	\$9	\$0	\$0
1901000	287337	DTA 415.110 Def Reg Asset-Transmission Sr	SG	\$212	\$4	\$60	\$17	\$26	\$87	\$12	\$5	\$1	\$0	\$0
1901000	287338	DTA 220.100 Bad Debts Allowance - Cash B	SG	\$4,840	\$85	\$1,364	\$390	\$604	\$1,982	\$281	\$115	\$19	\$0	\$0
1901000	287340	DTA 910.530 Injuries & Damages Accrual -	SO	\$2,855	\$16	\$1,220	\$365	\$188	\$1,005	\$59	\$0	\$0	\$0	\$0
1901000	287341	DTA 415.120 Def Reg Asset-Footie Creek Co	BADDEBT	\$2,362	\$55	\$645	\$173	\$274	\$1,023	\$137	\$53	\$2	\$0	\$0
1901000	287343	DTA 715.800 Redding Contract - Prepaid	SO	\$1,661	\$0	\$0	\$0	\$73	\$248	\$34	\$14	\$0	\$0	\$0
1901000	287344	DTA 145.030 Distribution O&M Amort of Wr	CAGW	\$765	\$76	\$1,230	\$355	\$57	\$554	\$36	\$11	\$0	\$0	\$0
1901000	287345	DTA 425.210 Amort of Debt Disc & Exp	SNPD	\$28	\$28	\$224	\$52	\$61	\$36	\$0	\$0	\$0	\$0	\$0
1901000	287348	DTA 505.100 Trail Mountain Accrued Liabi	SNP	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$0	\$0
1901000	287349	DTA 605.110 OREGON LICENSE LIAB RESERVE	CAEE	\$1,301	\$0	\$0	\$0	\$281	\$627	\$130	\$66	\$7	\$0	\$0
1901000	287350	DTA 505.140 Purchase Card Trans Provision	OTHER	\$130	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$130	\$0
1901000	287353	DTA 505.150 MISC. ACCRUED LIABILITIES	SO	\$48	\$4	\$48	\$13	\$20	\$76	\$10	\$4	\$0	\$0	\$0
1901000	287354	DTA 425.700 Special Assessment - DOE	SO	\$112	\$112	\$1,312	\$353	\$57	\$2,081	\$279	\$109	\$3	\$0	\$0
1901000	287355	DTA 705.232 LEASE-CA	UT	\$84	\$0	\$0	\$0	\$0	\$84	\$0	\$0	\$0	\$0	\$0
1901000	287357	DTA 705.233 LEASE-ID	SO	\$2,226	\$52	\$608	\$163	\$258	\$964	\$129	\$60	\$1	\$0	\$0
1901000	287360	DTA 425.110 TENANT LEASE ALLOW. - PSU CAL	SO	\$465	\$12	\$135	\$36	\$57	\$214	\$29	\$11	\$0	\$0	\$0
1901000	287367	DTA 305.100 Amort of Projects-Klamath En	TROJID	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	287370	DTA 425.215 Unearned Joint Use Pole Cont	CAGW	\$1,357	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,357	\$0
1901000	287373	DTA 910.580 Wasatch workers comp reserve	OTHER	\$43	\$43	\$500	\$134	\$212	\$793	\$106	\$41	\$1	\$0	\$0
1901000	287389	DTA 610.145. OR CONSOLIDATION	SO	\$809	\$0	\$809	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	287393	DTA 425.110 TENANT LEASE ALLOW. - PSU CAL	OR	\$111	\$3	\$95	\$8	\$7	\$53	\$4	\$0	\$0	\$0	\$0
1901000	287396	DTA 920.150 FAS 112	SO	\$ (568)	\$ (13)	\$ (155)	\$ (42)	\$ (66)	\$ (245)	\$ (33)	\$ (13)	\$ (0)	\$0	\$0
1901000	287399	DTA 415.801 CONTRA G	SO	\$412	\$41	\$478	\$128	\$203	\$758	\$101	\$40	\$1	\$0	\$0
1901000	287402	DTA 705.232 LEASE-CA	SG	\$17	\$17	\$116	\$33	\$51	\$169	\$24	\$10	\$2	\$0	\$0
1901000	287409	DTA 705.233 LEASE-ID	CA	\$20	\$20	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	287410	DTA 705.234 LEASE-WY	IDU	\$246	\$0	\$0	\$0	\$0	\$0	\$246	\$0	\$0	\$0	\$0
1901000	287411	DTA 705.235 LEASE-UT	WYP	\$551	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	287412	DTA 720.550 ACCRUED CIC SEVERANCE	UT	\$152	\$0	\$0	\$0	\$0	\$152	\$0	\$0	\$0	\$0	\$0
1901000	287413	DTA 505.700 RT BONUS	SO	\$4,059	\$95	\$1,108	\$298	\$471	\$1,758	\$235	\$92	\$3	\$0	\$0
1901000	287414	DTA 205.200 M&S INV	SE	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$0	\$0
1901000	287415	DTA 705.250 A&G Credit - WA	WA	\$4,552	\$75	\$1,191	\$344	\$635	\$1,870	\$294	\$127	\$16	\$0	\$0
1901000	287420	DTA 705.252 A&G Credit - CA	CA	\$156	\$0	\$0	\$156	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	287422		CA	\$32	\$32	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0



Deferred Income Tax Balance (Actuals)
 Average of Monthly Averages Ending - December 2008
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Account	Description	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other	Nettl
1901000	287423	DTA 705.253 A&G Credit - ID	IDU	\$253	\$0	\$0	\$0	\$0	\$0	\$253	\$0	\$0	\$0	\$0
1901000	287424	DTA 705.254 A&G Credit - WY	WYP	\$573	\$0	\$0	\$0	\$573	\$0	\$0	\$0	\$0	\$0	\$0
1901000	287429	DTA 425.225 Duke Contract Novation	CAGW	\$1,003	\$46	\$742	\$215	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	287430	DTA 505.125 Accrued Royalties	CAEE	\$1,102	\$0	\$0	\$0	\$238	\$701	\$110	\$48	\$6	\$0	\$0
1901000	287431	DTA 505.160 Cal PUC Fee	CA	\$9	\$9	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	287432	DTA 715.050 Microsoft Lic Liability	SO	\$194	\$53	\$14	\$100	\$22	\$84	\$11	\$4	\$0	\$0	\$0
1901000	287433	DTA 425.295 BPA CONSERVATION DISCOUNT	CAEW	\$468	\$22	\$346	\$100	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	287435	DTA 105.154 SECTION 383 CAPITAL LOSS CAR	OTHER	\$(41)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	287450	DTA 505.115 SALES & USE TAX	OTHER	\$(0)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	287451	DTA 425.380 ID CUST	OTHER	\$(0)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	287454	DTA 415.310 ENVN WA	WA	\$174	\$0	\$0	\$174	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1901000	287456	DTA 920.160 STOCK INCENTIVE PLAN	SO	\$967	\$23	\$264	\$71	\$112	\$419	\$56	\$22	\$1	\$0	\$0
1901000	287457	DTA 920.170 EXEC STOCK OPTION PLAN	SO	\$661	\$20	\$235	\$63	\$100	\$373	\$50	\$19	\$1	\$0	\$0
1901000	287464	DTA 425.300 Mead Phoenix Avail & Trans	CAGE	\$287	\$0	\$0	\$0	\$57	\$192	\$26	\$11	\$0	\$0	\$0
1901000	287467	DTA 210.105 Self Ins	SO	\$(10)	\$(0)	\$(9)	\$(1)	\$(1)	\$(4)	\$(1)	\$(0)	\$(0)	\$(0)	\$(0)
1901000	287468	DTA 610.120N Conting	OTHER	\$(2,215)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$(2,215)	\$0
1901000	287469	DTA 610.211 Rever	OTHER	\$1,074	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,074	\$0
1901000	287471	DTA 505.170 WV CONT	CAGE	\$2,401	\$0	\$0	\$0	\$475	\$1,608	\$221	\$93	\$3	\$0	\$0
1901000	287473	DTA 705.270 Reg Liab	OTHER	\$173	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$173	\$0
1901000	287474	DTA 705.271 Reg Liab	OTHER	\$31	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$31	\$0
1901000	287475	DTA 705.272 Reg Liab	OTHER	\$13	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$13	\$0
1901000	287476	DTA 705.273 Reg Liab	OTHER	\$229	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$229	\$0
1901000	287477	DTA 705.274 Reg Liab	OTHER	\$8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$8	\$0
1901000	287478	DTA 705.275 Reg Liab	OTHER	\$40	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$40	\$0
1901000	287479	DTA 105.221 Saf Har	CAGE	\$33,361	\$0	\$0	\$0	\$6,602	\$22,346	\$3,070	\$1,296	\$46	\$0	\$0
1901000	287498	DTA - PMI Def Tax	SE	\$6,517	\$108	\$1,705	\$493	\$909	\$2,678	\$420	\$182	\$23	\$0	\$0
2820000 Total				\$106,935	\$1,476	\$20,019	\$5,942	\$16,097	\$52,148	\$7,606	\$2,898	\$160	\$901	\$0
2820000 Total		DTL 105.143/165 Basis Diff - Intangibles	SO	\$(7,728)	\$(181)	\$(2,110)	\$(567)	\$(896)	\$(3,346)	\$(448)	\$(175)	\$(5)	\$0	\$0
2821000	287008	ADIT - FEDERAL - PROPERTY, PLANT & EQUIP	SG	\$(4,230)	\$(74)	\$(1,192)	\$(341)	\$(528)	\$(1,732)	\$(246)	\$(101)	\$(16)	\$0	\$0
2821000	287469	DTL EPUD	OR	\$45	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2821000	287602	DTL FERC SOGA-UPL	FERC	\$(4)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2821000	287603	DTL PP&E Powertax	DITBAL	\$(1,435,896)	\$(36,859)	\$(412,978)	\$(109,640)	\$(149,412)	\$(627,505)	\$(86,280)	\$(28,063)	\$(3,420)	\$0	\$20,281
2821000	287606	DTL Safe Harbor Lease Cholla	DITBAL	\$116	\$33	\$33	\$9	\$12	\$50	\$7	\$2	\$0	\$0	\$0
2821000	287608	DTL 610.005N Sec 17	CAGE	\$(8,057)	\$0	\$0	\$0	\$(1,594)	\$(5,397)	\$(741)	\$(313)	\$(11)	\$0	\$(2)
2821000	287692	DTL 610.110N, 99-00 RAR	SO	\$1,119	\$26	\$306	\$82	\$130	\$465	\$65	\$25	\$1	\$0	\$0
2821000	287703	DTL 110.200 TAX PERCENTAGE DEPLETION	SO	\$(0)	\$(0)	\$(0)	\$(0)	\$(0)	\$(0)	\$(0)	\$(0)	\$(0)	\$0	\$0
2821000	287740	DTL 110.100 BOOK DEPLETION	CAEE	\$(691)	\$0	\$0	\$0	\$(149)	\$(440)	\$(69)	\$(30)	\$(4)	\$0	\$0
2821000	287753	DTL 610.095N Roll	CAEE	\$(8,870)	\$0	\$0	\$0	\$(1,914)	\$(5,639)	\$(885)	\$(983)	\$(48)	\$0	\$0
2821000	287766	DTL 415.705 REG ASSET BPA OR BALANCING A	SO	\$(8,177)	\$(191)	\$(2,232)	\$(600)	\$(948)	\$(3,541)	\$(474)	\$(185)	\$(5)	\$0	\$0
2821000	287768	DTL 415.705 REG ASSET BPA OR BALANCING A	SO	\$279	\$7	\$76	\$20	\$32	\$121	\$16	\$6	\$0	\$0	\$0
2821000	287769	DTL 425.385 REG ASSET BPA ID BALANCING A	OR	\$(23)	\$0	\$(23)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2821000	287771	DTL 110.205 SRC tax depletion	IDU	\$(106)	\$0	\$0	\$0	\$0	\$(106)	\$0	\$0	\$0	\$0	\$0
2821000	287773	DTL 610.121N Contingency Tracking FERC 2	CAEE	\$684	\$0	\$0	\$0	\$148	\$335	\$68	\$30	\$4	\$0	\$0
2821000	287775	DTL 610.210 IRS Audit Adj 95-00 Ppd Stea	OTHER	\$1,965	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,965	\$0
2821000	287776	DTL 610.212 Reversal of 2001 IRS Audit A	OTHER	\$(4,940)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$(4,940)	\$0
2821000	287777	DTL 610.213 Proposed Audit Adj. (2002) (	OTHER	\$(246)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$(246)	\$0
2821000	287778	DTL 610.214 Proposed Audit Adj. (2003) (	OTHER	\$(246)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$(246)	\$0
2821000	287788	DTL 110.105 SRC-BOOK DEPLETION	CAEE	\$(4,027)	\$0	\$0	\$0	\$(869)	\$(2,560)	\$(402)	\$(174)	\$(22)	\$(246)	\$0
2821000 Total				\$(1,487,686)	\$(37,089)	\$(415,965)	\$(110,469)	\$(155,093)	\$(645,723)	\$(91,047)	\$(29,206)	\$(3,626)	\$162	\$20,279
2831000	287511	ACCUM DIT - COAL PILE INVENTORY	CA	\$(618)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	287511	ACCUM DIT - COAL PILE INVENTORY	CAEE	\$618	\$0	\$0	\$0	\$133	\$393	\$62	\$27	\$3	\$0	\$0
2831000	287570	DTL 415.701 CA Deferred Intervenor Fundi	CA	\$(3)	\$(3)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0



Deferred Income Tax Balance (Actuals)
 Average of Monthly Averages Ending - December 2008
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Account	Description	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wyo-JPL	FERC	Other	Nuall
2831000	287571	DTL 415.702 Reg Asset-Lake Side Lio. Dam	WYU	\$ (17)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (17)	\$ 0	\$ 0	\$ 0
2831000	287572	DTL 415.872 Deferred Excess Net Power Co	WYU	\$ (983)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (983)	\$ 0	\$ 0	\$ 0
2831000	287573	DTL 415.873 Deferred Excess NPC-WA-Hydro	WA	\$ (95)	\$ 0	\$ 0	\$ (95)	\$ 0	\$ 0	\$ 0	\$ (95)	\$ 0	\$ 0	\$ 0
2831000	287574	DTL 415.891 WY-2006 Transition Severance	WYU	\$ (42)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (42)	\$ 0	\$ 0	\$ 0
2831000	287575	DTL 425.125 Deferred Coal Cost-Atch	CAEE	\$ 44	\$ 0	\$ 0	\$ 0	\$ 0	\$ 28	\$ 4	\$ (2)	\$ 0	\$ 0	\$ 0
2831000	287576	DTL 415.822 RgAt UT	SO	\$ (31)	\$ (1)	\$ (8)	\$ (2)	\$ (4)	\$ (13)	\$ (2)	\$ (1)	\$ (0)	\$ 0	\$ 0
2831000	287577	DTL 415.820 Contra Pensn Reg Asset MMT &	OR	\$ 155	\$ 0	\$ 155	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
2831000	287578	DTL 415.821 Contra Pensn Reg Asset MMT &	WYU	\$ 70	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 70	\$ 0	\$ 0	\$ 0
2831000	287579	DTL 415.822 Reg Asset - Pension MMT_UT	UT	\$ (41)	\$ 0	\$ 0	\$ 0	\$ 0	\$ (41)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
2831000	287580	DTL 415.823 Contra Pensn Reg Asset CTG_U	UT	\$ 287	\$ 0	\$ 0	\$ 0	\$ 0	\$ 287	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
2831000	287581	DTL 415.824 Contra Pensn Reg Asset MMT &	CA	\$ 13	\$ 13	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
2831000	287582	DTL 415.825 Contra Pensn Reg Asset CTG_W	WA	\$ 50	\$ 0	\$ 0	\$ 50	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
2831000	287584	DTL 415.827 Reg Asset - FAS 158 Post - R	OR	\$ (32)	\$ 0	\$ (32)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
2831000	287585	DTL 415.828 Reg Asset - FAS 158 Post - R	WYP	\$ (14)	\$ 0	\$ 0	\$ 0	\$ (14)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
2831000	287586	DTL 415.829 Reg Asset - Post - Ret MMT_U	UT	\$ (41)	\$ 0	\$ 0	\$ 0	\$ 0	\$ (41)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
2831000	287587	DTL 415.830 Reg Asset - Post - Ret MMT_U	IDU	\$ (6)	\$ 0	\$ 0	\$ 0	\$ 0	\$ (4)	\$ (6)	\$ 0	\$ 0	\$ 0	\$ 0
2831000	287588	DTL 415.831 Reg Asset - Post - Ret MMT_C	CA	\$ (3)	\$ (3)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (20)	\$ 0
2831000	287590	DTL 415.840 Reg Asset - Deferred OR Ind	OTHER	\$ (20)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
2831000	287614	DTL 430.100 Weatherization	TROUD	\$ (3,366)	\$ (79)	\$ 150	\$ 43	\$ 0	\$ (1,466)	\$ (196)	\$ (77)	\$ (2)	\$ 0	\$ 0
2831000	287615	DTL 430.100 Trojan Decommissioning Costs	SO	\$ 203	\$ 0	\$ 203	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
2831000	287616	DTL 430.100 Weatherization	SO	\$ 9,817	\$ 229	\$ 2,680	\$ 720	\$ 1,139	\$ 4,251	\$ 570	\$ 222	\$ 7	\$ 0	\$ 0
2831000	287618	DTL 320.140 May 2000 Transition Plan Cos	OR	\$ (3,794)	\$ 0	\$ (3,794)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
2831000	287622	DTL 320.230 FAS 87/88 Pension Whiteoat -	UT	\$ (6)	\$ 0	\$ 0	\$ 0	\$ 0	\$ (6)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
2831000	287624	DTL 320.220 Glenrock Excluding Reclamat	UT	\$ (901)	\$ 0	\$ 0	\$ 0	\$ 0	\$ (901)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
2831000	287634	DTL 415.300 Environmental Clean-up Accru	SG	\$ (69)	\$ (69)	\$ (935)	\$ (267)	\$ (414)	\$ (1,358)	\$ (193)	\$ (79)	\$ (13)	\$ 0	\$ 0
2831000	287635	DTL 415.500 Cholla Pll Transact Costs-AP	CAGE	\$ (2,893)	\$ 0	\$ 0	\$ 0	\$ (573)	\$ (1,938)	\$ (266)	\$ (112)	\$ (4)	\$ 0	\$ 0
2831000	287638	DTL 415.640 IDAI Costs - direct access C	CA	\$ (111)	\$ (111)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
2831000	287639	DTL 415.510 WA Disabled Colstrip 3-Wr	WA	\$ (288)	\$ 0	\$ 0	\$ (258)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
2831000	287640	DTL 415.680 Deferred Intervener Funding	OR	\$ (201)	\$ 0	\$ (201)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (163)	\$ 0
2831000	287641	DTL 415.650 SB 1149-Related Regulatory A	OTHER	\$ (163)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
2831000	287647	DTL 425.100 IDAHO DEFERRED REGULATORY EX	IDU	\$ (11)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
2831000	287650	DTL 205.100 Coal Pile Inventory Adjustme	SE	\$ (1,622)	\$ (27)	\$ (424)	\$ (123)	\$ (226)	\$ (668)	\$ (105)	\$ (45)	\$ (6)	\$ 0	\$ 0
2831000	287653	DTL 425.250 TGS Buyout	CAGE	\$ (71)	\$ 0	\$ 0	\$ 0	\$ (14)	\$ (47)	\$ (7)	\$ (3)	\$ (0)	\$ 0	\$ 0
2831000	287654	DTL 425.260 Lakeview Buyout	CAGW	\$ (17)	\$ (1)	\$ (13)	\$ (4)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
2831000	287656	DTL 425.280 Joseph Settlement	CAGW	\$ (524)	\$ (24)	\$ (388)	\$ (112)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
2831000	287661	DTL 425.360 Hermiston Swap	CAGW	\$ (1,860)	\$ (65)	\$ (1,377)	\$ (998)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
2831000	287662	DTL 210.100 Prepaid Taxes - OR PUC	OR	\$ (239)	\$ 0	\$ (239)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
2831000	287664	DTL 210.120 Prepaid Taxes - UT PUC	UT	\$ (678)	\$ 0	\$ 0	\$ 0	\$ 0	\$ (678)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
2831000	287665	DTL 210.130 Prepaid Taxes - ID PUC	IDU	\$ (67)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (67)	\$ 0	\$ 0	\$ 0	\$ 0
2831000	287669	DTL 210.180 PRE MEM	SO	\$ (861)	\$ (20)	\$ (235)	\$ (63)	\$ (100)	\$ (373)	\$ (50)	\$ (19)	\$ (1)	\$ 0	\$ 0
2831000	287675	DTL 740.100 Post Merger Loss-Reacq Debt	SNP	\$ (7,877)	\$ (177)	\$ (2,125)	\$ (571)	\$ (692)	\$ (3,490)	\$ (444)	\$ (173)	\$ (5)	\$ 0	\$ 0
2831000	287681	DTL 920.110 Bridger Extractions Taxes Pay	JBE	\$ 2,234	\$ 100	\$ 1,582	\$ 457	\$ 20	\$ 60	\$ 9	\$ 4	\$ 1	\$ 0	\$ 0
2831000	287685	DTL 425.380 Idaho Customer Balancing Acc	IDU	\$ (412)	\$ 0	\$ (412)	\$ 0	\$ 0	\$ 0	\$ (412)	\$ 0	\$ 0	\$ 0	\$ 0
2831000	287689	DTL 610.030N, 95-00 RAR - BCC	JBE	\$ (189)	\$ 0	\$ (189)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
2831000	287697	DTL 610.130, REG ASSET, SCH 781 INCENT	OTHER	\$ (1,089)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
2831000	287698	DTL 610.135, REG ASSET, SB 1149	OTHER	\$ (1,089)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
2831000	287706	DTL 610.100 COAL MINE DEVT PMI	JBE	\$ 202	\$ 9	\$ 143	\$ 41	\$ 2	\$ 15	\$ 1	\$ 0	\$ 0	\$ (1,089)	\$ 0
2831000	287708	DTL 210.200 PREPAID PROPERTY TAXES	GFS	\$ (14,121)	\$ (330)	\$ (3,855)	\$ (1,036)	\$ (1,636)	\$ (6,115)	\$ (819)	\$ (319)	\$ (9)	\$ 0	\$ 0
2831000	287718	DTL 610.111 PMI GAINLOSS ON ASSETS	JBE	\$ 1,382	\$ 62	\$ 979	\$ 283	\$ 13	\$ 6	\$ 3	\$ 3	\$ 0	\$ 0	\$ 0
2831000	287720	DTL 610.100 PMI DEVT COST AMORT	JBE	\$ (1,993)	\$ (89)	\$ (1,412)	\$ (408)	\$ (18)	\$ (53)	\$ (8)	\$ (4)	\$ (0)	\$ 0	\$ 0
2831000	287721	DTL 610.115 PMI OVERBURDEN REMOVAL	JBE	\$ 209	\$ 9	\$ 148	\$ 43	\$ 2	\$ 6	\$ 1	\$ 0	\$ 0	\$ 0	\$ 0
2831000	287722	DTL 505.510 PMI VAC ACCRUAL	JBE	\$ 356	\$ 16	\$ 252	\$ 73	\$ 3	\$ 10	\$ 3	\$ 1	\$ 0	\$ 0	\$ 0
2831000	287723	DTL 205.411 PMI SEC. 263A	JBE	\$ 774	\$ 35	\$ 548	\$ 158	\$ 7	\$ 21	\$ 3	\$ 1	\$ 0	\$ 0	\$ 0
2831000	287725	DTL 920.100 PMI RECLAMATION TRUST EARN	JBE	\$ 19,914	\$ 882	\$ 14,105	\$ 4,076	\$ 181	\$ 534	\$ 64	\$ 36	\$ 5	\$ 0	\$ 0
2831000	287726	DTL PMI PP&E	JBE	\$ (17,672)	\$ (792)	\$ (12,517)	\$ (3,617)	\$ (161)	\$ (474)	\$ (74)	\$ (32)	\$ (4)	\$ 0	\$ 0



Deferred Income Tax Balance (Actuals)
 Average of Monthly Averages Ending - December 2008
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Account	Description	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-JPL	FERC	Other	Nullif
2831000	287728	DTL 415.800 GRID WST	SG	\$17	\$0	\$5	\$1	\$2	\$7	\$1	\$0	\$0	\$0	\$0
2831000	287729	DTL 610.142 UT HOME	OTHER	\$(263)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$(263)	\$0
2831000	287730	DTL 610.143 WA LOW ENERGY PROGRAM	WA	\$(29)	\$0	\$0	\$(29)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	287733	DTL 210.000 PREPAID IBEW 57 MEDICAL	OTHER	\$(6)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$(6)	\$0
2831000	287735	DTL 910.905 PMI Cost Depletion	JBE	\$(84)	\$(4)	\$(59)	\$(17)	\$(1)	\$(2)	\$(0)	\$(0)	\$(0)	\$(6)	\$0
2831000	287736	DTL 415.555 WY Def Net Power Costs	WYP	\$(320)	\$0	\$0	\$(17)	\$(320)	\$(2)	\$(0)	\$(0)	\$(0)	\$(0)	\$0
2831000	287737	DTL 415.803 RTO Grid West NWR-WIO-WA	WA	\$(62)	\$0	\$0	\$(62)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	287747	DTL 705.240 CA Energy Program	CA	\$(675)	\$(675)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	287748	DTL 425.205 Misc Def Dr-Prop Damage Repra	SO	\$(0)	\$(0)	\$(0)	\$(0)	\$(0)	\$(0)	\$(0)	\$(0)	\$(0)	\$(0)	\$0
2831000	287750	DTL 425.310 Hydro Relicensing Obligation	OTHER	\$(11,922)	\$0	\$0	\$(0)	\$(0)	\$(0)	\$(0)	\$(0)	\$(0)	\$(11,922)	\$0
2831000	287751	DTL 605.710 Reverse Accrued Final Reclaim	CAEE	\$(10,146)	\$0	\$0	\$0	\$(2,189)	\$(6,450)	\$(1,012)	\$(439)	\$(65)	\$(11,922)	\$0
2831000	287752	DTL 910.240 Legal Reserve	OTHER	\$(1)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$(1)	\$0
2831000	287762	DTL 705.260 Reg Asset	WA	\$(606)	\$0	\$0	\$(606)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	287763	DTL 715.720 NW Power	WA	\$(727)	\$0	\$0	\$(727)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	287764	DTL 610.146 OR Reg	OR	\$(128)	\$0	\$0	\$(128)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	287768	DTL 415.700 REG ASST	OR	\$(83)	\$0	\$(83)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	287770	DTL 120.205 TRAPPER MINE-EQUITY EARNINGS	CAEE	\$(72)	\$0	\$0	\$0	\$(16)	\$(46)	\$(7)	\$(0)	\$(0)	\$0	\$0
2831000	287774	DTL 610.122N Contingency Tracking FERC 2	OTHER	\$(83)	\$0	\$0	\$0	\$0	\$0	\$0	\$(0)	\$(0)	\$(83)	\$0
2831000	287779	DTL 415.850 Unrec Pft	CAGW	\$(3,901)	\$(178)	\$(2,888)	\$(835)	\$0	\$0	\$0	\$0	\$0	\$(1)	\$0
2831000	287781	DTL 415.870 Def CA	OTHER	\$(268)	\$0	\$0	\$(268)	\$0	\$0	\$0	\$0	\$0	\$(268)	\$0
2831000	287782	DTL 415.871 Def Wy	OTHER	\$(10,723)	\$0	\$0	\$0	\$0	\$(108)	\$0	\$0	\$0	\$(10,723)	\$0
2831000	287783	DTL 415.860 Def Ut	UT	\$(108)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$(108)	\$0
2831000	287784	DTL 415.900 OR SB RE	OTHER	\$(280)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$(280)	\$0
2831000	287786	DTL 415.880 ID.MEHC.2006 TRANSITION COST	IDU	\$(685)	\$0	\$0	\$0	\$0	\$0	\$(685)	\$0	\$0	\$0	\$0
2831000	287787	DTL 415.885 OR_RCAC-SEP-DEC 07	OR	\$(799)	\$0	\$(799)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	287789	DTL 415.804 RTO GW	OR	\$(27)	\$0	\$(27)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2831000	287790	DTL 415.805 RTO Grid West NWR - WY	WYP	\$3	\$0	\$0	\$0	\$3	\$0	\$0	\$0	\$0	\$0	\$0
2831000	287791	DTL 415.806 RTO GW	IDU	\$11	\$0	\$0	\$0	\$0	\$0	\$11	\$0	\$0	\$0	\$0
2831000	287990	DTL - PMI Def Tax	SE	\$(6,517)	\$(108)	\$(1,705)	\$(493)	\$(909)	\$(2,678)	\$(420)	\$(182)	\$(23)	\$0	\$0
2831000 Total				\$(17,819)	\$(2,007)	\$(13,969)	\$(4,024)	\$(9,388)	\$(21,321)	\$(4,033)	\$(1,664)	\$(107)	\$(24,828)	\$0
Grand Total				\$(1,446,286)	\$(37,800)	\$(411,625)	\$(1,009,418)	\$(1,446,267)	\$(619,242)	\$(87,923)	\$(28,047)	\$(3,488)	\$(23,775)	\$20,279



Investment Tax Credit Balance (Actuals)

Average of Monthly Averages Ending - December 2008

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account	Secondary Account	Description	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC	Other	Nutil
2551000	2856002	ACCUM DEF ITC - PPL - 1983	ITC84	\$ (2,828)	\$ (93)	\$ (2,007)	\$ (401)	\$ (310)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (17)
2551000	2856003	ACCUM DEF ITC - PPL - 1984	ITC85	\$ (2,043)	\$ (111)	\$ (1,383)	\$ (273)	\$ (237)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (39)
2551000	2856004	ACCUM DEF ITC - PPL - 1985	ITC85	\$ (2,251)	\$ (122)	\$ (1,524)	\$ (301)	\$ (261)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (43)
2551000	2856005	ACCUM DEF ITC - PPL - 1986	ITC86	\$ (1,930)	\$ (92)	\$ (1,247)	\$ (253)	\$ (299)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (38)
2551000	2856006	ACCUM DEF ITC - PPL - 1987	ITC88	\$ (276)	\$ (12)	\$ (169)	\$ (41)	\$ (46)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (8)
2551000	2856007	ACCUM DEF ITC - PPL - 1988	ITC89	\$ (593)	\$ (29)	\$ (334)	\$ (91)	\$ (123)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (17)
2551000	2856008	JIM BRIDGER RETROFIT ITC - PPL	ITC90	\$ (367)	\$ (6)	\$ (59)	\$ (14)	\$ (14)	\$ (172)	\$ (51)	\$ (50)	\$ 0	\$ 0	\$ (1)
2551000	2856009	ACCUM DEFERRED ITC - UPL - 70 PRE	SG	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Grand Total				\$ (10,288)	\$ (464)	\$ (6,722)	\$ (1,374)	\$ (1,290)	\$ (172)	\$ (51)	\$ (50)	\$ 0	\$ 0	\$ (164)



Customer Advances (Actuals)
 Average of Monthly Averages Ending - December 2008
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Account	Description	Alloc	Total	Calif	Oregon	Wash	Wy-PPL	Utah	Idaho	Wy-UPL	FERC
2520000	0	CUSTOMER ADVANCES FOR CONSTRUCTION	CA	\$ (7)	\$ (7)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
2520000	0	CUSTOMER ADVANCES FOR CONSTRUCTION	CAGE	\$ (5,015)	\$ 0	\$ 0	\$ 0	\$ (993)	\$ (3,359)	\$ (462)	\$ (195)	\$ (7)
2520000	0	CUSTOMER ADVANCES FOR CONSTRUCTION	CN	\$ (411)	\$ (11)	\$ (128)	\$ (29)	\$ (27)	\$ (196)	\$ (16)	\$ (4)	\$ 0
2520000	0	CUSTOMER ADVANCES FOR CONSTRUCTION	IDU	\$ (43)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (43)	\$ 0	\$ 0
2520000	0	CUSTOMER ADVANCES FOR CONSTRUCTION	OR	\$ (796)	\$ 0	\$ (796)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
2520000	0	CUSTOMER ADVANCES FOR CONSTRUCTION	UT	\$ (9,415)	\$ 0	\$ 0	\$ 0	\$ 0	\$ (9,415)	\$ 0	\$ 0	\$ 0
2520000	0	CUSTOMER ADVANCES FOR CONSTRUCTION	WA	\$ (6)	\$ 0	\$ 0	\$ (6)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
2520000	0	CUSTOMER ADVANCES FOR CONSTRUCTION	WYP	\$ (3,209)	\$ 0	\$ 0	\$ 0	\$ (3,209)	\$ 0	\$ 0	\$ 0	\$ 0
2520000	0	CUSTOMER ADVANCES FOR CONSTRUCTION	WYU	\$ (482)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (482)	\$ 0
2520000 Total				\$ (19,384)	\$ (17)	\$ (925)	\$ (36)	\$ (4,229)	\$ (12,970)	\$ (521)	\$ (680)	\$ (7)
2521000	0	CUSTOMER ADVANCES FOR CONSTRUCTION - UPL	CN	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
2521000	0	CUSTOMER ADVANCES FOR CONSTRUCTION - UPL	UT	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
2521000 Total				\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
2521100	0	CUSTOMER ADVANCES FOR CONST-REFUNDABLE-P	CA	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
2521100	0	CUSTOMER ADVANCES FOR CONST-REFUNDABLE-P	CN	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
2521100 Total				\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
2523990	0	CUSTOMER ADV-POTENT REFUND - CSS	CN	\$ 12	\$ 0	\$ 4	\$ 1	\$ 1	\$ 6	\$ 0	\$ 0	\$ 0
2523990	0	CUSTOMER ADV-POTENT REFUND - CSS	OR	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
2523990	0	CUSTOMER ADV-POTENT REFUND - CSS	UT	\$ (12)	\$ 0	\$ 0	\$ 0	\$ 0	\$ (12)	\$ 0	\$ 0	\$ 0
2523990	0	CUSTOMER ADV-POTENT REFUND - CSS	WA	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
2523990	0	CUSTOMER ADV-POTENT REFUND - CSS	WYP	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
2523990 Total				\$ 0	\$ 0	\$ 4	\$ 1	\$ 1	\$ (6)	\$ 0	\$ 0	\$ 0
2524000	0		CN	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
2524000 Total				\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
2529000	0		CN	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
2529000 Total				\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Grand Total				\$ (19,384)	\$ (17)	\$ (921)	\$ (35)	\$ (4,228)	\$ (12,976)	\$ (520)	\$ (680)	\$ (7)