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Portland, Oregon 97232

April 30, 2015

***VIA ELECTRONIC FILING
AND OVERNIGHT DELIVERY***

Steven V. King
Executive Director and Secretary
Washington Utilities and Transportation Commission
P.O. Box 47250
1300 S. Evergreen Park Drive SW
Olympia, WA 98504-7250

Re: PacifiCorp's Commission Basis Report for period ended December 2014

Pacific Power & Light Company, a division of PacifiCorp (Pacific Power or Company), submits three copies of the 2014 Commission Basis Report for the period ended December 2014 under WAC 480-100-257. This annual report summarizes actual and normalized results of operations for the twelve months ended December 31, 2014, as assigned and allocated to Washington electric utility operations. This report is based on recorded costs allocated using the West Control Area inter-jurisdictional allocation methodology.

Please direct any informal questions to Ariel Son, Manager, Regulatory Projects, at (503) 813-5410.

Sincerely,


R. Bryce Dalley
Vice President, Regulation

Enclosures



Washington Jurisdiction
RESULTS OF OPERATIONS

For Period Ended
December 31, 2014

PACIFICORP
State of Washington - Electric Utility
Actual, Adjusted & Normalized Results of Operations - West Control Area
Twelve Months Ended December 2014

	(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	323,606,694	5,761,131	329,367,825	7,344,773	336,712,598
3 Interdepartmental	-	-	-	-	-
4 Special Sales	18,057,242	-	18,057,242	-	18,057,242
5 Other Operating Revenues	10,241,327	(4,427,778)	5,813,549	927,334	6,740,883
6 Total Operating Revenues	<u>351,905,264</u>	<u>1,333,353</u>	<u>353,238,616</u>	<u>8,272,107</u>	<u>361,510,724</u>
7					
8 Operating Expenses:					
9 Steam Production	64,503,281	(23,908)	64,479,372	87,700	64,567,072
10 Nuclear Production	-	-	-	-	-
11 Hydro Production	6,825,242	(6,958)	6,818,284	39,804	6,858,088
12 Other Power Supply	91,753,296	2,857,638	94,610,934	17,767	94,628,702
13 Transmission	29,378,841	(56,658)	29,322,183	58,144	29,380,327
14 Distribution	11,242,071	154,208	11,396,279	93,735	11,490,014
15 Customer Accounting	6,216,913	(9,656)	6,207,257	70,891	6,278,148
16 Customer Service & Info	11,693,039	(10,908,603)	784,436	7,752	792,188
17 Sales	-	-	-	-	-
18 Administrative & General	7,565,075	2,504,413	10,069,488	120,630	10,190,118
19 Total O&M Expenses	229,177,759	(5,489,525)	223,688,233	496,424	224,184,658
20 Depreciation	43,080,635	(279,595)	42,801,041	583,049	43,384,090
21 Amortization	4,644,040	(43,368)	4,600,673	17,434	4,618,107
22 Taxes Other Than Income	20,746,248	(40,307)	20,705,941	1,164,405	21,870,346
23 Income Taxes - Federal	1,546,110	3,027,068	4,573,178	(1,474,364)	3,098,814
24 Income Taxes - State	-	-	-	-	-
25 Income Taxes - Def Net	6,365,010	(106,479)	6,258,532	3,683,698	9,942,230
26 Investment Tax Credit Adj.	-	-	-	-	-
27 Misc Revenue & Expense	(13,664)	24,457	10,793	(11,611)	(818)
28 Total Operating Expenses:	<u>305,546,139</u>	<u>(2,907,748)</u>	<u>302,638,391</u>	<u>4,459,036</u>	<u>307,097,427</u>
29					
30 Operating Rev For Return:	<u>46,359,125</u>	<u>4,241,101</u>	<u>50,600,225</u>	<u>3,813,071</u>	<u>54,413,296</u>
31					
32 Rate Base:					
33 Electric Plant In Service	1,659,176,302	68,764,794	1,727,941,096	25,810,428	1,753,751,524
34 Plant Held for Future Use	373,451	-	373,451	-	373,451
35 Misc Deferred Debits	11,610,538	(6,575,356)	5,035,181	(4,383)	5,030,798
36 Elec Plant Acq Adj	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-
38 Prepayments	1,708,546	(1,738,525)	(29,978)	-	(29,978)
39 Fuel Stock	6,080,473	(6,080,473)	(0)	-	(0)
40 Material & Supplies	7,081,560	(7,081,560)	0	-	0
41 Working Capital	1,175,957	33,793,105	34,969,062	-	34,969,062
42 Weatherization	1,922,191	-	1,922,191	-	1,922,191
43 Misc Rate Base	-	-	-	-	-
44 Total Electric Plant:	<u>1,689,129,017</u>	<u>81,081,985</u>	<u>1,770,211,002</u>	<u>25,806,045</u>	<u>1,796,017,047</u>
45					
46 Rate Base Deductions:					
47 Accum Prov For Deprec	(629,563,374)	(37,696,826)	(667,260,200)	(4,264,040)	(671,524,240)
48 Accum Prov For Amort	(48,822,796)	(1,503,808)	(50,326,604)	(2,514)	(50,329,118)
49 Accum Def Income Tax	(246,267,255)	(7,134,083)	(253,401,338)	(425,460)	(253,826,798)
50 Unamortized ITC	(143,003)	823	(142,180)	-	(142,180)
51 Customer Adv For Const	24,959	(726,438)	(701,478)	-	(701,478)
52 Customer Service Deposits	-	(3,209,355)	(3,209,355)	-	(3,209,355)
53 Misc Rate Base Deductions	(5,298,226)	2,188,961	(3,109,264)	(5,480)	(3,114,744)
54					
55 Total Rate Base Deductions	<u>(930,069,693)</u>	<u>(48,080,726)</u>	<u>(978,150,420)</u>	<u>(4,697,493)</u>	<u>(982,847,913)</u>
56					
57 Total Rate Base:	<u>759,059,324</u>	<u>33,001,259</u>	<u>792,060,582</u>	<u>21,108,551</u>	<u>813,169,134</u>
58					
59 Return on Rate Base	6.11%		6.39%		6.69%
60 Return on Equity	6.95%	0.542%	7.50%	0.58%	8.08%
61					
62 TAX CALCULATION:					
63 Operating Revenue	54,270,245	7,161,690	61,431,936	6,022,405	67,454,341
64 Other Deductions					
65 Interest (AFUDC)	(3,005,884)	(3,257)	(3,009,141)	-	(3,009,141)
66 Interest	20,861,676	(1,033,806)	19,827,870	528,416	20,356,286
67 Schedule "M" Additions	62,416,916	(25,044)	62,391,872	600,483	62,992,355
68 Schedule "M" Deductions	78,737,457	(475,058)	78,262,399	10,306,941	88,569,340
69 Income Before Tax	<u>20,093,913</u>	<u>8,648,766</u>	<u>28,742,679</u>	<u>(4,212,468)</u>	<u>24,530,211</u>
70					
71 State Income Taxes	-	-	-	-	-
72 Taxable Income	<u>20,093,913</u>	<u>8,648,766</u>	<u>28,742,679</u>	<u>(4,212,468)</u>	<u>24,530,211</u>
73					
74 Federal Income Taxes + Other	<u>1,546,110</u>	<u>3,027,068</u>	<u>4,573,178</u>	<u>(1,474,364)</u>	<u>3,098,814</u>

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)
1 Operating Revenues:								
2 General Business Revenues	13,105,904	13,105,904	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-	-
5 Other Operating Revenues	(3,500,444)	(1,382,636)	-	882,192	-	-	(3,000,000)	-
6 Total Operating Revenues	9,605,460	11,723,268	-	882,192	-	-	(3,000,000)	-
7								
8 Operating Expenses:								
9 Steam Production	63,791	-	63,791	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-	-
11 Hydro Production	32,846	-	32,846	-	-	-	-	-
12 Other Power Supply	2,875,405	-	119,888	2,755,517	-	-	-	-
13 Transmission	1,486	(147,185)	162,020	(13,349)	-	-	-	-
14 Distribution	247,943	-	247,943	-	-	-	-	-
15 Customer Accounting	61,235	-	61,475	(240)	-	-	-	-
16 Customer Service & Info	(10,900,851)	-	(10,900,851)	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-	-
18 Administrative & General	2,625,043	-	2,274,262	(1,953)	-	-	352,734	-
19 Total O&M Expenses	(4,993,101)	(147,185)	(7,938,624)	2,739,975	-	-	352,734	-
20 Depreciation	303,454	-	-	(608,416)	929,861	-	(17,991)	-
21 Amortization	(25,933)	-	-	(50,278)	24,345	-	-	-
22 Taxes Other Than Income	1,124,098	-	-	(40,307)	-	1,164,405	-	-
23 Income Taxes: Federal	1,552,704	4,154,629	2,771,652	(345,025)	(456,946)	(229,516)	(4,342,090)	-
24 State	-	-	-	-	-	-	-	-
25 Deferred Income Taxes	3,574,573	4,439	-	(85,459)	133,342	(46,705)	3,568,955	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-	-
27 Misc Revenue & Expense	12,846	(11,611)	19,618	-	-	-	4,840	-
28 Total Operating Expenses:	1,548,641	4,000,271	(5,147,354)	1,610,489	630,603	888,185	(433,552)	-
29								
30 Operating Rev For Return:	8,056,819	7,722,997	5,147,354	(726,297)	(630,603)	(888,185)	(2,566,448)	-
31								
32 Rate Base:								
33 Electric Plant In Service	94,575,222	-	-	(29,826,769)	-	-	124,401,991	-
34 Plant Held for Future Use	-	-	-	-	-	-	-	-
35 Misc Deferred Debits	(6,579,740)	-	-	-	-	-	(6,579,740)	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-	-
38 Prepayments	(1,738,525)	-	-	-	-	-	(1,738,525)	-
39 Fuel Stock	(6,080,473)	-	-	-	-	-	(6,080,473)	-
40 Material & Supplies	(7,081,560)	-	-	-	-	-	(7,081,560)	-
41 Working Capital	33,793,105	-	-	-	-	-	33,793,105	-
42 Weatherization Loans	-	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-	-
44 Total Electric Plant:	106,888,030	-	-	(29,826,769)	-	-	136,714,799	-
45								
46 Deductions:								
47 Accum Prov For Deprec	(41,960,866)	-	-	18,733,901	(15,813,500)	-	(44,881,267)	-
48 Accum Prov For Amort	(1,506,323)	-	-	50,278	(1,556,601)	-	-	-
49 Accum Def Income Tax	(7,559,543)	2,081	-	1,349,926	(30,124)	(8,311,140)	(570,286)	-
50 Unamortized ITC	823	-	-	823	-	-	-	-
51 Customer Adv For Const	(726,438)	-	-	-	-	-	(726,438)	-
52 Customer Service Deposits	(3,209,355)	-	-	-	-	-	(3,209,355)	-
53 Miscellaneous Deductions	2,183,482	(5,480)	-	-	-	-	2,188,961	-
54								
55 Total Deductions:	(52,778,220)	(3,399)	-	20,134,928	(17,400,225)	(8,311,140)	(47,198,384)	-
56								
57 Total Rate Base:	54,109,810	(3,399)	-	(9,691,841)	(17,400,225)	(8,311,140)	89,516,414	-
58								
59								
60 Estimated ROE impact	1.13%	1.96%	1.31%	-0.04%	0.11%	-0.10%	-1.83%	0.00%
61 Estimated Price Change	(6,502,344)	(12,441,402)	(8,291,887)	13,198	(1,066,795)	436,019	14,848,523	-
62								
63								
64 TAX CALCULATION:								
65								
66 Operating Revenue	13,184,096	11,882,065	7,919,007	(1,158,781)	(954,206)	(1,164,405)	(3,339,583)	-
67 Other Deductions	-	-	-	-	-	-	-	-
68 Interest (AFUDC)	(3,257)	-	-	-	-	(3,257)	-	-
69 Interest	(505,390)	-	-	-	-	(505,390)	-	-
70 Schedule "M" Additions	575,439	-	-	(104,959)	-	-	680,398	-
72 Schedule "M" Deductions	9,831,883	11,696	-	(277,953)	351,354	-	9,746,787	-
73 Income Before Tax	4,436,298	11,870,369	7,919,007	(985,787)	(1,305,560)	(655,759)	(12,405,972)	-
74								
76 State Income Taxes	-	-	-	-	-	-	-	-
77 Taxable Income	4,436,298	11,870,369	7,919,007	(985,787)	(1,305,560)	(655,759)	(12,405,972)	-
78								
79 Federal Income Taxes	1,552,704	4,154,629	2,771,652	(345,025)	(456,946)	(229,516)	(4,342,090)	-

WASHINGTON SUMMARY OF ADJUSTMENTS RESTATING

	Total Adjustments	Revenue Adjustments (Tab 3)	O&M Adjustments (Tab 4)	Net Power Cost Adjustments (Tab 5)	Depreciation & Amortization (Tab 6)	Tax Adjustments (Tab 7)	Misc Rate Base Adjustments (Tab 8)	Other Adjustments (Tab 9)
1 Operating Revenues:								
2 General Business Revenues	5,761,131	5,761,131	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-	-
5 Other Operating Revenues	(4,427,778)	(1,427,778)	-	-	-	-	(3,000,000)	-
6 Total Operating Revenues	1,333,353	4,333,353	-	-	-	-	(3,000,000)	-
7								
8 Operating Expenses:								
9 Steam Production	(23,908)	-	(23,908)	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-	-
11 Hydro Production	(6,958)	-	(6,958)	-	-	-	-	-
12 Other Power Supply	2,857,638	-	102,121	2,755,517	-	-	-	-
13 Transmission	(56,658)	(147,185)	103,876	(13,349)	-	-	-	-
14 Distribution	154,208	-	154,208	-	-	-	-	-
15 Customer Accounting	(9,656)	-	(9,416)	(240)	-	-	-	-
16 Customer Service & Info	(10,908,603)	-	(10,908,603)	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-	-
18 Administrative & General	2,504,413	-	2,153,632	(1,953)	-	-	352,734	-
19 Total O&M Expenses	(5,489,525)	(147,185)	(8,435,049)	2,739,975	-	-	352,734	-
20 Depreciation	(279,595)	-	-	(608,416)	346,812	-	(17,991)	-
21 Amortization	(43,368)	-	-	(50,278)	6,911	-	-	-
22 Taxes Other Than Income	(40,307)	-	-	(40,307)	-	-	-	-
23 Income Taxes: Federal	3,027,068	1,568,188	2,945,401	(653,793)	(123,803)	362,972	(1,071,898)	-
24 State	-	-	-	-	-	-	-	-
25 Deferred Income Taxes	(109,126)	-	-	(85,459)	-	(46,705)	23,038	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-	-
27 Misc Revenue & Expense	24,457	-	19,618	-	-	-	4,840	-
28 Total Operating Expenses:	(2,910,395)	1,421,003	(5,470,030)	1,301,722	229,920	316,267	(709,276)	-
29								
30 Operating Rev For Return:	4,243,748	2,912,350	5,470,030	(1,301,722)	(229,920)	(316,267)	(2,290,724)	-
31								
32 Rate Base:								
33 Electric Plant In Service	68,764,794	-	-	(29,826,769)	-	-	98,591,563	-
34 Plant Held for Future Use	-	-	-	-	-	-	-	-
35 Misc Deferred Debits	(6,575,356)	-	-	-	-	-	(6,575,356)	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-	-
38 Prepayments	(1,738,525)	-	-	-	-	-	(1,738,525)	-
39 Fuel Stock	(6,080,473)	-	-	-	-	-	(6,080,473)	-
40 Material & Supplies	(7,081,560)	-	-	-	-	-	(7,081,560)	-
41 Working Capital	33,793,105	-	-	-	-	-	33,793,105	-
42 Weatherization Loans	-	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-	-
44 Total Electric Plant:	81,081,985	-	-	(29,826,769)	-	-	110,908,754	-
45								
46 Deductions:								
47 Accum Prov For Deprec	(37,696,826)	-	-	18,733,901	(15,402,210)	-	(41,028,517)	-
48 Accum Prov For Amort	(1,503,808)	-	-	50,278	(1,554,086)	-	-	-
49 Accum Def Income Tax	(7,134,083)	-	-	1,349,926	-	(8,311,140)	(172,870)	-
50 Unamortized ITC	823	-	-	823	-	-	-	-
51 Customer Adv For Const	(726,438)	-	-	-	-	-	(726,438)	-
52 Customer Service Deposits	(3,209,355)	-	-	-	-	-	(3,209,355)	-
53 Miscellaneous Deductions	2,188,961	-	-	-	-	-	2,188,961	-
54								
55 Total Deductions:	(48,080,726)	-	-	20,134,928	(16,956,297)	(8,311,140)	(42,948,218)	-
56								
57 Total Rate Base:	33,001,259	-	-	(9,691,841)	(16,956,297)	(8,311,140)	67,960,536	-
58								
59								
60 Estimated ROE impact	0.54%	0.74%	1.39%	-0.18%	0.21%	0.05%	-1.50%	0.00%
61 Estimated Price Change	(2,886,342)	(4,691,512)	(8,811,686)	936,930	(1,659,122)	(485,285)	11,824,334	-
62								
63								
64 TAX CALCULATION:								
65								
66 Operating Revenue	7,161,690	4,480,538	8,415,431	(2,040,973)	(353,723)	-	(3,339,583)	-
67 Other Deductions	-	-	-	-	-	-	-	-
68 Interest (AFUDC)	(3,257)	-	-	-	-	(3,257)	-	-
69 Interest	(1,033,806)	-	-	-	-	(1,033,806)	-	-
70 Schedule "M" Additions	(25,044)	-	-	(104,959)	-	-	79,915	-
72 Schedule "M" Deductions	(475,058)	-	-	(277,953)	-	-	(197,104)	-
73 Income Before Tax	8,648,766	4,480,538	8,415,431	(1,867,979)	(353,723)	1,037,063	(3,062,564)	-
74								
76 State Income Taxes	-	-	-	-	-	-	-	-
77 Taxable Income	8,648,766	4,480,538	8,415,431	(1,867,979)	(353,723)	1,037,063	(3,062,564)	-
78								
79 Federal Income Taxes	3,027,068	1,568,188	2,945,401	(653,793)	(123,803)	362,972	(1,071,898)	-

	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)
1 Operating Revenues:								
2 General Business Revenues	7,344,773	7,344,773	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-	-
5 Other Operating Revenues	927,334	45,142	-	882,192	-	-	-	-
6 Total Operating Revenues	8,272,107	7,389,915	-	882,192	-	-	-	-
7								
8 Operating Expenses:								
9 Steam Production	87,700	-	87,700	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-	-
11 Hydro Production	39,804	-	39,804	-	-	-	-	-
12 Other Power Supply	17,767	-	17,767	-	-	-	-	-
13 Transmission	58,144	-	58,144	-	-	-	-	-
14 Distribution	93,735	-	93,735	-	-	-	-	-
15 Customer Accounting	70,891	-	70,891	-	-	-	-	-
16 Customer Service & Info	7,752	-	7,752	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-	-
18 Administrative & General	120,630	-	120,630	-	-	-	-	-
19 Total O&M Expenses	496,424	-	496,424	-	-	-	-	-
20 Depreciation	583,049	-	-	-	583,049	-	-	-
21 Amortization	17,434	-	-	-	17,434	-	-	-
22 Taxes Other Than Income	1,164,405	-	-	-	-	1,164,405	-	-
23 Income Taxes: Federal	(1,474,364)	2,586,441	(173,749)	308,767	(333,143)	(592,488)	(3,270,193)	-
24 State	-	-	-	-	-	-	-	-
25 Deferred Income Taxes	3,683,698	4,439	-	-	133,342	-	3,545,917	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-	-
27 Misc Revenue & Expense	(11,611)	(11,611)	-	-	-	-	-	-
28 Total Operating Expenses:	4,459,036	2,579,268	322,676	308,767	400,683	571,918	275,725	-
29								
30 Operating Rev For Return:	3,813,071	4,810,647	(322,676)	573,425	(400,683)	(571,918)	(275,725)	-
31								
32 Rate Base:								
33 Electric Plant In Service	25,810,428	-	-	-	-	-	25,810,428	-
34 Plant Held for Future Use	-	-	-	-	-	-	-	-
35 Misc Deferred Debits	(4,383)	-	-	-	-	-	(4,383)	-
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:	25,806,045	-	-	-	-	-	25,806,045	-
45								
46 Deductions:								
47 Accum Prov For Deprec	(4,264,040)	-	-	-	(411,289)	-	(3,852,751)	-
48 Accum Prov For Amort	(2,514)	-	-	-	(2,514)	-	-	-
49 Accum Def Income Tax	(425,460)	2,081	-	-	(30,124)	-	(397,416)	-
50 Unamortized ITC	-	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-	-
53 Miscellaneous Deductions	(5,480)	(5,480)	-	-	-	-	-	-
54								
55 Total Deductions:	(4,697,493)	(3,399)	-	-	(443,928)	-	(4,250,166)	-
56								
57 Total Rate Base:	21,108,551	(3,399)	-	-	(443,928)	-	21,555,878	-
58								
59								
60 Estimated ROE impact	0.58%	1.17%	-0.08%	0.14%	-0.09%	-0.14%	-0.39%	0.00%
61 Estimated Price Change	(3,616,002)	(7,749,890)	519,799	(923,732)	592,327	921,304	3,024,190	-
62								
63								
64 TAX CALCULATION:								
65								
66 Operating Revenue	6,022,405	7,401,526	(496,424)	882,192	(600,483)	(1,164,405)	-	-
67 Other Deductions	-	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-	-
69 Interest	528,416	-	-	-	-	528,416	-	-
70 Schedule "M" Additions	600,483	-	-	-	-	-	600,483	-
72 Schedule "M" Deductions	10,306,941	11,696	-	-	351,354	-	9,943,891	-
73 Income Before Tax	(4,212,468)	7,389,830	(496,424)	882,192	(951,837)	(1,692,821)	(9,343,408)	-
74								
76 State Income Taxes	-	-	-	-	-	-	-	-
77 Taxable Income	(4,212,468)	7,389,830	(496,424)	882,192	(951,837)	(1,692,821)	(9,343,408)	-
78								
79 Federal income Taxes	(1,474,364)	2,586,441	(173,749)	308,767	(333,143)	(592,488)	(3,270,193)	-

**PACIFICORP
RESULTS OF OPERATIONS**

USER SPECIFIC INFORMATION

STATE:	WASHINGTON
PERIOD:	DECEMBER 2014
FILE:	WA JAM December 2013 GRC
PREPARED BY:	Revenue Requirement Department
DATE:	April 23, 2015
TIME:	6:47:13 PM
TYPE OF AVG:	AMA
METHODOLOGY:	
FACTOR:	West Control Area
FERC:	Separate Jurisdiction
8 OR 12 CP:	12 Coincident Peaks
DEMAND %	75% Demand
ENERGY %	25% Energy

TAX INFORMATION

<u>TAX RATE ASSUMPTIONS:</u>	<u>TAX RATE</u>
FEDERAL RATE	35.00%
STATE EFFECTIVE RATE	0.00%
TAX GROSS UP FACTOR	1.611
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	48.17%	5.20%	2.50%
PREFERRED	0.02%	6.75%	0.00%
COMMON	51.81%	9.50%	4.92%
	<u>100.00%</u>		<u>7.43%</u>

OTHER INFORMATION

Notes:
Total Company results only include West Control Area net power costs.
The overall rate of return above has been rounded to two decimals.
The debt component of the capital structure in the table above consists of short-term debt of 0.19% and long-term debt of 48.06%

DECEMBER 2014 West Control Area
AMA

RESULTS OF OPERATIONS SUMMARY

Description of Account Summary:	Ref	UNADJUSTED RESULTS			WASHINGTON	WASHINGTON	WASHINGTON
		TOTAL	OTHER	WASHINGTON	ADJUSTMENTS	ADJ TOTAL	
1 Operating Revenues							
2 General Business Revenues	2.3	4,719,129,566	4,395,522,672	323,606,694	13,105,904	336,712,598	
3 Interdepartmental	2.3	0	0	0	0	0	
4 Special Sales	2.3	92,356,006	74,298,763	18,057,242	0	18,057,242	
5 Other Operating Revenues	2.4	187,270,964	177,029,637	10,241,327	(3,500,444)	6,740,883	
6 Total Operating Revenues	2.4	4,998,756,536	4,646,851,272	351,905,264	9,605,460	361,510,724	
7							
8 Operating Expenses:							
9 Steam Production	2.6	550,419,738	485,916,457	64,503,281	63,791	64,567,072	
10 Nuclear Production	2.7	0	0	0	0	0	
11 Hydro Production	2.9	40,474,224	33,648,981	6,825,242	32,846	6,858,088	
12 Other Power Supply	2.10	474,479,874	382,726,577	91,753,296	2,875,405	94,628,702	
13 Transmission	2.12	168,950,142	139,571,301	29,378,841	1,486	29,380,327	
14 Distribution	2.13	206,637,281	195,395,211	11,242,071	247,943	11,490,014	
15 Customer Accounts	2.14	85,292,258	79,075,345	6,216,913	61,235	6,278,148	
16 Customer Service	2.14	136,004,345	124,311,306	11,693,039	(10,900,851)	792,188	
17 Sales	2.15	0	0	0	0	0	
18 Administrative & General	2.16	103,932,849	96,367,774	7,565,075	2,625,043	10,190,118	
19							
20 Total O & M Expenses	2.16	1,766,190,711	1,537,012,952	229,177,759	(4,993,101)	224,184,658	
21							
22 Depreciation	2.18	646,078,659	602,998,024	43,080,635	303,454	43,384,090	
23 Amortization Expense	2.19	46,806,657	42,162,617	4,644,040	(25,933)	4,618,107	
24 Taxes Other Than Income	2.19	171,415,396	150,669,148	20,746,248	1,124,098	21,870,346	
25 Income Taxes - Federal	2.22	362,125,842	360,579,732	1,546,110	1,552,704	3,098,814	
26 Income Taxes - State	2.22	57,495,454	57,495,454	0	0	-	
27 Income Taxes - Def Net	2.21	301,024,487	294,659,476	6,365,010	3,574,573	9,939,583	
28 Investment Tax Credit Adj.	2.20	(5,019,198)	(5,019,198)	0	0	0	
29 Misc Revenue & Expense	2.6	(214,316)	(200,652)	(13,664)	12,846	(818)	
30							
31 Total Operating Expenses	2.22	3,345,903,692	3,040,357,553	305,546,139	1,548,641	307,094,780	
32							
33 Operating Revenue for Return		1,652,852,844	1,606,493,719	46,359,125	8,056,819	54,415,944	
34							
35 Rate Base:							
36 Electric Plant in Service	2.33	25,127,031,053	23,467,854,751	1,659,176,302	94,575,222	1,753,751,524	
37 Plant Held for Future Use	2.33	53,325,312	52,951,861	373,451	0	373,451	
38 Misc Deferred Debits	2.35	366,895,033	355,284,496	11,610,538	(6,579,740)	5,030,798	
39 Elec Plant Acq Adj	2.33	38,643,609	38,643,609	0	0	0	
40 Nuclear Fuel	2.33	0	0	0	0	0	
41 Prepayments	2.35	41,770,021	40,061,474	1,708,546	(1,738,525)	(29,978)	
42 Fuel Stock	2.34	212,496,410	206,415,936	6,080,473	(6,080,473)	(0)	
43 Material & Supplies	2.34	217,332,700	210,251,141	7,081,560	(7,081,560)	0	
44 Working Capital	2.35	(7,525,892)	(8,701,849)	1,175,957	33,793,105	34,969,062	
45 Weatherization Loans	2.34	8,895,973	6,973,783	1,922,191	0	1,922,191	
46 Miscellaneous Rate Base	2.36	0	0	0	0	0	
47							
48 Total Electric Plant		26,058,864,220	24,369,735,202	1,689,129,017	106,888,030	1,796,017,047	
49							
50 Rate Base Deductions:							
51 Accum Prov For Depr	2.40	(8,068,206,176)	(7,438,642,802)	(629,563,374)	(41,960,866)	(671,524,240)	
52 Accum Prov For Amort	2.41	(530,306,424)	(481,483,629)	(48,822,796)	(1,506,323)	(50,329,118)	
53 Accum Def Income Taxes	2.37	(4,024,781,592)	(3,778,514,337)	(246,267,255)	(7,559,543)	(253,826,798)	
54 Unamortized ITC	2.37	(1,255,414)	(1,112,411)	(143,003)	823	(142,180)	
55 Customer Adv for Const	2.36	(27,135,225)	(27,160,184)	24,959	(726,438)	(701,478)	
56 Customer Service Deposits	2.36	0	0	0	(3,209,355)	(3,209,355)	
57 Misc. Rate Base Deductions	2.36	(103,346,199)	(98,047,973)	(5,298,226)	2,183,482	(3,114,744)	
58							
59 Total Rate Base Deductions		(12,755,031,030)	(11,824,961,337)	(930,069,693)	(52,778,220)	(982,847,913)	
60							
61 Total Rate Base		13,303,833,190	12,544,773,866	759,059,324	54,109,810	813,169,134	
62							
63 Return on Rate Base		12.42%		6.11%		6.69%	
64							
65 Return on Equity				6.95%		8.08%	
66 Net Power Costs		610,043,151		138,619,627		141,376,110	
67 100 Basis Points in Equity:							
68 Revenue Requirement Impact				6,050,287		6,481,584	
69 Rate Base Decrease				(59,356,426)		(58,433,658)	

DECEMBER 2014 West Control Area

AMA

FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS			WASHINGTON	
					TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
239	500	Operation Supervision & Engineering							
240		P	SG		-	-	-	-	-
241		P	CAGW		27,586	21,388	6,197	8	6,206
242		P	CAGE		2,975,463	2,975,463	-	-	-
243		P	JBG		15,506,594	12,042,792	3,463,802	14,367	3,478,169
244		P	CAGE		-	-	-	-	-
245				B2	18,509,642	15,039,643	3,469,999	14,376	3,484,375
246									
247	501	Fuel Related							
248		P	SE		17,955	16,590	1,365	4,545	5,910
249		P	SE		-	-	-	-	-
250		P	SE		-	-	-	-	-
251		P	CAGW		1,684,510	1,306,084	378,427	-	378,427
252		P	CAGE		-	-	-	-	-
253		P	CAEW		-	-	-	-	-
254		P	CAEE		16,084,552	16,084,552	-	-	-
255		P	JBE		813,198	628,927	184,270	(9,693)	174,578
256		P	CAEE		-	-	-	-	-
257		P	JBG		-	-	-	-	-
258				B2	18,600,215	18,036,153	564,062	(5,148)	558,914
259									
260	501NPC	Fuel Related							
261			SE		-	-	-	-	-
262			SE		-	-	-	-	-
263			SE		-	-	-	-	-
264			CAGW		-	-	-	-	-
265			CAGE		-	-	-	-	-
266			CAEW		217,246,304	167,737,414	49,508,890	-	49,508,890
267			CAEE		-	-	-	-	-
268			JBE		-	-	-	-	-
269			CAEE		-	-	-	-	-
270			JBG		-	-	-	-	-
271				B2	217,246,304	167,737,414	49,508,890	-	49,508,890
272									
273		Total Fuel Related			235,846,519	185,773,567	50,072,952	(5,148)	50,067,804
274									
275	502	Steam Expenses							
276		P	SG		-	-	-	-	-
277		P	CAGW		980,771	760,440	220,331	-	220,331
278		P	CAGE		38,027,124	38,027,124	-	-	-
279		P	JBG		4,145,796	3,219,725	926,072	-	926,072
280		P	CAGE		-	-	-	-	-
281				B2	43,153,691	42,007,288	1,146,403	-	1,146,403
282									
283	503	Steam From Other Sources							
284		P	SE		-	-	-	-	-
285		P	CAEW		-	-	-	-	-
286		P	CAEE		-	-	-	-	-
287				B2	-	-	-	-	-
288									
289	503NPC	Steam From Other Sources-NPC							
290			SE		-	-	-	-	-
291			CAEW		-	-	-	-	-
292			CAEE	B2	-	-	-	-	-
293									
294									
295	505	Electric Expenses							
296		P	SG		-	-	-	-	-
297		P	CAGW		69,242	53,687	15,555	-	15,555
298		P	CAGE		3,852,062	3,852,062	-	-	-
299		P	JBG		-	-	-	-	-
300		P	CAGE		-	-	-	-	-
301				B2	3,921,304	3,905,749	15,555	-	15,555
302									
303	506	Misc. Steam Expense							
304		P	SG		-	-	-	-	-
305		P	SE		-	-	-	-	-
306		P	CAGW		741,345	574,801	166,544	-	166,544
307		P	CAGE		55,217,556	55,217,556	-	-	-
308		P	JBG		(14,397,914)	(11,181,764)	(3,216,149)	-	(3,216,149)
309		P	CAGE		-	-	-	-	-
310				B2	41,560,986	44,610,593	(3,049,606)	-	(3,049,606)

DECEMBER 2014 West Control Area										
AMA						UNADJUSTED RESULTS			WASHINGTON	
FERC	BUS	WCA	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL		
ACCT	DESCRIP	FUNC	FACTOR							
311										
312	507	Rents								
313		P	SG	-	-	-	-	-		
314		P	CAGW	24,937	19,335	5,602	-	5,602		
315		P	CAGE	150,807	150,807	-	-	-		
316		P	JBG	203,508	158,049	45,459	-	45,459		
317		P	CAGE	-	-	-	-	-		
318				B2	379,252	328,191	51,061	-	51,061	
319										
320	510	Maint Supervision & Engineering								
321		P	SG	-	-	-	-	-		
322		P	CAGW	266,039	206,273	59,766	-	59,766		
323		P	CAGE	5,838,324	5,838,324	-	-	-		
324		P	JBG	638,411	495,805	142,606	-	142,606		
325		P	CAGE	-	-	-	-	-		
326				B2	6,742,774	6,540,402	202,372	-	202,372	
327										
328										
329										
330	511	Maintenance of Structures								
331		P	SG	-	-	-	-	-		
332		P	CAGW	449,798	348,750	101,047	-	101,047		
333		P	CAGE	17,627,655	17,627,655	-	-	-		
334		P	JBG	10,634,545	8,259,042	2,375,503	-	2,375,503		
335		P	CAGE	-	-	-	-	-		
336				B2	28,711,998	26,235,447	2,476,550	-	2,476,550	
337										
338	512	Maintenance of Boiler Plant								
339		P	SG	-	-	-	-	-		
340		P	CAGW	2,947,924	2,285,671	662,254	(401)	661,853		
341		P	CAGE	85,449,745	85,449,745	-	-	-		
342		P	JBG	26,545,025	20,615,501	5,929,523	54,965	5,984,488		
343		P	CAGE	-	-	-	-	-		
344				B2	114,942,695	108,350,917	6,591,777	54,563	6,646,341	
345										
346	513	Maintenance of Electric Plant								
347		P	SG	-	-	-	-	-		
348		P	CAGW	1,040,373	806,652	233,721	-	233,721		
349		P	CAGE	31,676,983	31,676,983	-	-	-		
350		P	JBG	11,993,860	9,314,719	2,679,141	-	2,679,141		
351		P	CAGE	-	-	-	-	-		
352				B2	44,711,216	41,798,354	2,912,862	-	2,912,862	
353										
354	514	Maintenance of Misc. Steam Plant								
355		P	SG	-	-	-	-	-		
356		P	CAGW	411,744	319,245	92,499	-	92,499		
357		P	CAGE	9,196,169	9,196,169	-	-	-		
358		P	JBG	2,331,748	1,810,891	520,857	-	520,857		
359		P	CAGE	-	-	-	-	-		
360				B2	11,939,661	11,326,305	613,355	-	613,355	
361										
362		Total Steam Power Generation		B2	550,419,738	485,916,457	64,503,281	63,791	64,567,072	

DECEMBER 2014 West Control Area

AMA		WCA		UNADJUSTED RESULTS		WASHINGTON	
FERC	DESCRIP	BUS	FACTOR	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
ACCT		FUNC	Ref	TOTAL			
363	517	Operation Super & Engineering					
364		P	SG	-	-	-	-
365				-	-	-	-
366				-	-	-	-
367	518	Nuclear Fuel Expense					
368		P	SE	-	-	-	-
369				-	-	-	-
370				-	-	-	-
371				-	-	-	-
372	519	Coolants and Water					
373		P	SG	-	-	-	-
374				-	-	-	-
375				-	-	-	-
376	520	Steam Expenses					
377		P	SG	-	-	-	-
378				-	-	-	-
379				-	-	-	-
380				-	-	-	-
381				-	-	-	-
382	523	Electric Expenses					
383		P	SG	-	-	-	-
384				-	-	-	-
385				-	-	-	-
386	524	Misc. Nuclear Expenses					
387		P	SG	-	-	-	-
388				-	-	-	-
389				-	-	-	-
390	528	Maintenance Super & Engineering					
391		P	SG	-	-	-	-
392				-	-	-	-
393				-	-	-	-
394	529	Maintenance of Structures					
395		P	SG	-	-	-	-
396				-	-	-	-
397				-	-	-	-
398	530	Maintenance of Reactor Plant					
399		P	SG	-	-	-	-
400				-	-	-	-
401				-	-	-	-
402	531	Maintenance of Electric Plant					
403		P	SG	-	-	-	-
404				-	-	-	-
405				-	-	-	-
406	532	Maintenance of Misc Nuclear					
407		P	SG	-	-	-	-
408				-	-	-	-
409				-	-	-	-
410	Total Nuclear Power Generation			-	-	-	-
411				-	-	-	-

DECEMBER 2014 West Control Area										
AMA						UNADJUSTED RESULTS			WASHINGTON	
FERC	DESCRIP	BUS	WCA	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL	
ACCT		FUNC	FACTOR							
883	902	Meter Reading Expense								
884		CUST	S		15,866,237	15,141,852	724,386	-	724,386	
885		CUST	CN		1,919,166	1,786,604	132,562	(240)	132,322	
886				B2	17,785,403	16,928,455	856,947	(240)	856,707	
887										
888	903	Customer Receipts & Collections								
889		CUST	S		8,463,223	7,806,451	656,773	14,453	671,226	
890		CUST	CN		44,820,436	41,724,570	3,095,865	30,497	3,126,363	
891				B2	53,283,659	49,531,021	3,752,638	44,951	3,797,589	
892										
893	904	Uncollectible Accounts								
894		CUST	S		11,401,093	9,988,566	1,412,527	16,418	1,428,945	
895		P	SG		-	-	-	-	-	
896		CUST	CN		43,865	40,835	3,030	-	3,030	
897				B2	11,444,958	10,029,401	1,415,557	16,418	1,431,975	
898										
899	905	Misc. Customer Accounts Expense								
900		CUST	S		-	-	-	-	-	
901		CUST	CN		156,938	146,098	10,840	107	10,947	
902				B2	156,938	146,098	10,840	107	10,947	
903										
904		TOTAL CUSTOMER ACCOUNTS EXP		B2	85,292,258	79,075,345	6,216,913	61,235	6,278,148	
905										
906		Summary of Customer Accts Exp by Factor								
907		S			35,732,426	32,938,741	2,793,685	30,872	2,824,557	
908		CN			49,559,832	46,136,604	3,423,226	30,364	3,453,592	
909		SG			-	-	-	-	-	
910		Total Customer Accounts Expense by Factor		B2	85,292,258	79,075,345	6,216,913	61,235	6,278,148	
911										
912	907	Supervision								
913		CUST	S		-	-	-	-	-	
914		CUST	CN		150,177	139,804	10,373	-	10,373	
915				B2	150,177	139,804	10,373	-	10,373	
916										
917	908	Customer Assistance								
918		CUST	S		130,822,567	119,496,089	11,326,478	(10,897,527)	428,950	
919		CUST	CN		1,186,950	1,104,964	81,986	1,338	83,323	
920				B2	132,009,517	120,601,053	11,408,464	(10,896,190)	512,274	
921										
922	909	Informational & Instructional Adv								
923		CUST	S		1,706,378	1,579,865	126,513	-	126,513	
924		CUST	CN		2,039,142	1,898,293	140,849	(4,662)	136,187	
925				B2	3,745,520	3,478,157	267,362	(4,662)	262,700	
926										
927	910	Misc. Customer Service								
928		CUST	S		97	97	-	-	-	
929		CUST	CN		99,036	92,195	6,841	-	6,841	
930				B2	99,133	92,292	6,841	-	6,841	
931										
932										
933		TOTAL CUSTOMER SERVICE EXPENSE		B2	136,004,345	124,311,306	11,693,039	(10,900,851)	792,188	
934										
935										
936		Summary of Customer Service Exp by Factor								
937		S			132,529,042	121,076,051	11,452,991	(10,897,527)	555,464	
938		CN			3,475,304	3,235,255	240,048	(3,324)	236,724	
939		Total Customer Service Expense by Factor		B2	136,004,345	124,311,306	11,693,039	(10,900,851)	792,188	
940										
941										
942										
943	911	Supervision								
944		CUST	S		-	-	-	-	-	
945		CUST	CN		-	-	-	-	-	
946					-	-	-	-	-	
947					-	-	-	-	-	
948	912	Demonstration & Selling Expense								
949		CUST	S		-	-	-	-	-	
950		CUST	CN		-	-	-	-	-	
951					-	-	-	-	-	
952					-	-	-	-	-	
953	913	Advertising Expense								
954		CUST	S		-	-	-	-	-	
955		CUST	CN		-	-	-	-	-	
956					-	-	-	-	-	
957					-	-	-	-	-	

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	FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS			WASHINGTON	
						TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
1043	931	Rents								
1044		PTD	S			398,774	360,485	38,289	-	38,289
1045		PTD	SO			5,742,197	5,363,031	379,166	-	379,166
1046					B2	6,140,971	5,723,516	417,455	-	417,455
1047										
1048	935	Maintenance of General Plant								
1049		G	S			869,102	837,388	31,714	(6)	31,708
1050		CUST	CN			68,296	63,578	4,717	-	4,717
1051		G	SO			21,225,301	19,823,762	1,401,539	(231)	1,401,308
1052					B2	22,162,699	20,724,729	1,437,970	(237)	1,437,733
1053										
1054		TOTAL ADMINISTRATIVE & GEN EXP			B2	103,932,849	96,367,774	7,565,075	2,625,043	10,190,118
1055										
1056		Summary of A&G Expense by Factor								
1057		S				29,732,143	27,363,395	2,368,749	36,466	2,405,214
1058		SO				70,303,798	65,661,530	4,642,267	2,668,552	7,310,819
1059		SG				1,835,566	1,687,937	147,629	-	147,629
1060		CN				173,937	161,923	12,014	-	12,014
1061		CAGW				1,755,682	1,361,267	394,416	(79,974)	314,442
1062		CAGE				131,722	131,722	-	-	-
1063		Total A&G Expense by Factor			B2	103,932,849	96,367,774	7,565,075	2,625,043	10,190,118
1064										
1065		TOTAL O&M EXPENSE			B2	1,766,190,711	1,537,012,952	229,177,759	(4,993,101)	224,184,658

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FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS			WASHINGTON	
					TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
1143	403GV0	General Vehicles							
1144		G-SG	SG		-	-	-	-	-
1145					-	-	-	-	-
1146					-	-	-	-	-
1147	403MP	Mining Depreciation							
1148		P	CAEE		-	-	-	-	-
1149				B3	-	-	-	-	-
1150					-	-	-	-	-
1151	403EP	Experimental Plant Depreciation							
1152		P	DGP		-	-	-	-	-
1153		P	SG		-	-	-	-	-
1154					-	-	-	-	-
1155	4031	ARO Depreciation							
1156			S		-	-	-	-	-
1157					-	-	-	-	-
1158					-	-	-	-	-
1159					-	-	-	-	-
1160		TOTAL DEPRECIATION EXPENSE		B3	646,078,659	602,998,024	43,080,635	303,454	43,384,090
1161									
1162		Summary of Depreciation Expense by Factor							
1163		S			147,832,837	134,558,686	13,274,151	312,417	13,586,568
1164		DGP			-	-	-	-	-
1165		DGU			-	-	-	-	-
1166		SG			33,701	30,991	2,710	-	2,710
1167		SO			15,146,166	14,146,041	1,000,124	26,959	1,027,083
1168		CN			1,288,890	1,199,863	89,027	434	89,461
1169		SE			-	-	-	-	-
1170		CAGW			96,142,054	74,543,657	21,598,397	(244,440)	21,353,957
1171		CAGE			353,749,202	353,749,202	-	-	-
1172		CAEW			-	-	-	-	-
1173		CAEE			28,214	28,214	-	-	-
1174		JBG			31,857,382	24,741,205	7,116,177	208,085	7,324,262
1175		JBE			214	165	48	-	48
1176		Total Depreciation Expense By Factor		B3	646,078,659	602,998,024	43,080,635	303,454	43,384,090
1177									
1178	404GP	Amort of LT Plant - Capital Lease Gen							
1179		I-SITUS	S		595,762	523,134	72,628	-	72,628
1180		I-SG	SG		-	-	-	-	-
1181		PTD	SO		494,722	462,054	32,667	-	32,667
1182		I-DGU	DGU		-	-	-	-	-
1183		CUST	CN		54,131	50,392	3,739	-	3,739
1184		I-SG	CAGW		-	-	-	-	-
1185		I-SG	CAGE		-	-	-	-	-
1186		I-DGP	DGP		-	-	-	-	-
1187				B4	1,144,615	1,035,581	109,034	-	109,034
1188									
1189	404SP	Amort of LT Plant - Cap Lease Steam							
1190		P	SG		-	-	-	-	-
1191		P	DGP		-	-	-	-	-
1192					-	-	-	-	-
1193					-	-	-	-	-
1194	404IP	Amort of LT Plant - Intangible Plant							
1195		I-SITUS	S		1,101,168	1,101,168	-	-	-
1196		P	SE		-	-	-	-	-
1197		I-SG	SG		4,579,752	4,211,416	368,336	-	368,336
1198		PTD	SO		14,291,407	13,347,724	943,683	16,935	960,618
1199		CUST	CN		1,955,242	1,820,189	135,054	(5,619)	129,434
1200		I-SG	CAGW		-	-	-	-	-
1201		I-SG	CAGE		-	-	-	-	-
1202		I-DGP	DGP		-	-	-	-	-
1203		I-SG	CAGE		-	-	-	-	-
1204		I-SG	CAGE		-	-	-	-	-
1205		I-SG	CAGW		13,321,072	10,328,481	2,992,591	(37,249)	2,955,342
1206		I-SG	CAGE		4,075,646	4,075,646	-	-	-
1207		P	JBG		150,899	117,192	33,707	-	33,707
1208		P	CAEW		-	-	-	-	-
1209		P	CAEE		48,953	48,953	-	-	-
1210		I-DGU	DGU		-	-	-	-	-
1211				B4	39,524,139	35,050,768	4,473,371	(25,933)	4,447,437
1212									
1213	404MP	Amort of LT Plant - Mining Plant							
1214		P	SE		-	-	-	-	-
1215					-	-	-	-	-
1216					-	-	-	-	-

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FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS			WASHINGTON		
					TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL	
1373	41110	Deferred Income Tax - Federal-CR								
1374		GP	S		7,652,870	9,148,085	(1,495,215)	2,151,622	656,407	
1375		DPW	CIAC		(28,287,280)	(26,531,527)	(1,755,753)	-	(1,755,753)	
1376		GP	SCHMDEXP		(297,626,679)	(277,780,881)	(19,845,798)	-	(19,845,798)	
1377		GP	SNP		(15,243,730)	(14,339,178)	(904,552)	20,401	(884,150)	
1378		PT	SG		12,660,757	11,642,491	1,018,266	(2)	1,018,264	
1379		PT	SNPD		(713,280)	(669,008)	(44,272)	-	(44,272)	
1380		LABOR	SO		14,702,579	13,731,745	970,834	(914,836)	55,998	
1381		IBT	TAXDEPR		-	-	-	-	-	
1382		CUST	JBG		-	-	-	(6,964)	(6,964)	
1383		CUST	BADDEBT		508,041	445,205	62,836	(62,837)	(0)	
1384		GPS	GPS		153,509	143,373	10,136	(10,136)	0	
1385		P	CN		-	-	-	(253)	(253)	
1386		P	JBE		(6,627,128)	(5,125,423)	(1,501,705)	(80,644)	(1,582,349)	
1387		PT	CAGW		(115,108)	(89,249)	(25,859)	(21,963)	(47,822)	
1388		PT	CAGE		(970,212)	(970,212)	-	-	-	
1389		P	SE		-	-	-	-	-	
1390		P	CAEE		(89,819,177)	(89,819,177)	-	-	-	
1391				B7	(403,724,838)	(380,213,757)	(23,511,081)	1,074,368	(22,436,693)	
1392										
1393		TOTAL DEFERRED INCOME TAXES			B7	301,024,487	294,659,476	6,365,010	3,574,573	9,939,583
1394	SCHMAF	Additions - Flow Through								
1395		SCHMAF	S		-	-	-	-	-	
1396		SCHMAF	SNP		-	-	-	-	-	
1397		SCHMAF	SO		-	-	-	-	-	
1398		SCHMAF	SE		-	-	-	-	-	
1399		SCHMAF	TROJP		-	-	-	-	-	
1400		SCHMAF	DGP		-	-	-	-	-	
1401				B6	-	-	-	-	-	
1402										
1403	SCHMAP	Additions - Permanent								
1404		P	S		-	-	-	-	-	
1405		P	BADDEBT		-	-	-	-	-	
1406		P	JBE		48,910	37,827	11,083	-	11,083	
1407		P	SCHMDEXP		59,418	55,456	3,962	-	3,962	
1408		P	CAEE		(5,453,088)	(5,453,088)	-	-	-	
1409		P	CAGW		-	-	-	-	-	
1410		P	CAGE		-	-	-	-	-	
1411		LABOR	SNP		-	-	-	-	-	
1412		SCHMAP-SO	SO		902,729	843,120	59,609	-	59,609	
1413										
1414				B6	(4,442,031)	(4,516,685)	74,654	-	74,654	
1415										
1416	SCHMAT	Additions - Temporary								
1417		SCHMAT-SITUS	S		(1,573,127)	(5,902,800)	4,329,673	(144,215)	4,185,458	
1418		P	JBE		17,462,327	13,505,369	3,956,958	-	3,956,958	
1419		DPW	CIAC		74,536,326	69,909,957	4,626,369	-	4,626,369	
1420		SCHMAT-SNP	SNP		40,166,874	37,783,401	2,383,473	-	2,383,473	
1421		P	TROJD		-	-	-	-	-	
1422		P	CN		-	-	-	(5,186)	(5,186)	
1423		SCHMAT-SE	SE		-	-	-	-	-	
1424		P	SG		(33,360,796)	(30,677,688)	(2,683,108)	-	(2,683,108)	
1425		SCHMAT	GPS		(404,491)	(377,782)	(26,709)	-	(26,709)	
1426		SCHMAT-SO	SO		(38,740,952)	(36,182,828)	(2,558,124)	192,519	(2,365,605)	
1427		SCHMAT-SNP	SNPD		1,879,476	1,762,819	116,657	-	116,657	
1428		P	JBG		-	-	-	208,085	208,085	
1429		CUST	BADDEBT		(1,338,678)	(1,173,105)	(165,573)	-	(165,573)	
1430		P	CAGW		309,074	239,640	69,434	324,235	393,669	
1431		P	CAGE		1,137,899	1,137,899	-	-	-	
1432		SCHMAT-SE	CAEW		-	-	-	-	-	
1433		SCHMAT-SE	CAEE		236,671,434	236,671,434	-	-	-	
1434		BOOKDEPR	SCHMDEXP		784,239,359	731,946,145	52,293,214	-	52,293,214	
1435				B6	1,080,984,725	1,018,642,462	62,342,263	575,439	62,917,702	
1436										
1437		TOTAL SCHEDULE - M ADDITIONS			B6	1,076,542,694	1,014,125,778	62,416,916	575,439	62,992,355
1438										
1439	SCHMDF	Deductions - Flow Through								
1440		SCHMDF	S		-	-	-	-	-	
1441		SCHMDF	CAGW		-	-	-	-	-	
1442		SCHMDF	CAGE		-	-	-	-	-	
1443		SCHMDF	DGP		-	-	-	-	-	
1444		SCHMDF	DGU		-	-	-	-	-	
1445				B6	-	-	-	-	-	

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FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS			WASHINGTON	
					TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
1446	SCHMDP	Deductions - Permanent							
1447		SCHMDP	S		-	-	-	-	-
1448		P	SE		-	-	-	-	-
1449		P	CAEW		-	-	-	-	-
1450		P	CAEE		482,315	482,315	-	-	-
1451		PTD	SNP		64,760	60,917	3,843	-	3,843
1452		SCHMDP	JBE		-	-	-	-	-
1453		P	SCHMDEXP		(10,910)	(10,183)	(727)	-	(727)
1454		SCHMDP-SO	SO		69,076	64,515	4,561	-	4,561
1455				B6	605,241	597,564	7,677	-	7,677
1456									
1457	SCHMDT	Deductions - Temporary							
1458		GP	S		53,012,088	53,020,330	(8,242)	258,546	250,304
1459		CUST	BADDEBT		-	-	-	-	-
1460		CUST	CN		-	-	-	(1,944)	(1,944)
1461		SCHMDT-SNP	SNP		75,786,597	71,289,476	4,497,121	-	4,497,121
1462		DPW	SNPD		(28,825)	(27,036)	(1,789)	-	(1,789)
1463		P	JBE		17,644,338	13,646,136	3,998,202	-	3,998,202
1464		P	SE		-	-	-	-	-
1465		SCHMDT-SG	SG		156,472,506	143,887,895	12,584,611	-	12,584,611
1466		SCHMDT-GPS	GPS		51,878,154	48,452,560	3,425,594	-	3,425,594
1467		SCHMDT-SO	SO		28,982,916	27,069,130	1,913,786	(97,191)	1,816,595
1468		TAXDEPR	TAXDEPR		1,246,168,964	1,193,972,024	52,196,940	-	52,196,940
1469		SCHMDT-SG	CAGW		549,996	426,439	123,557	1,999,846	2,123,403
1470		SCHMDT-SG	CAGE		902,618	902,618	-	-	-
1471		P	JBG		-	-	-	7,672,626	7,672,626
1472		P	CAEE		225,628,695	225,628,695	-	-	-
1473		P	TROJD		-	-	-	-	-
1474				B6	1,856,998,047	1,778,268,267	78,729,780	9,831,883	88,561,663
1475									
1476	TOTAL SCHEDULE - M DEDUCTIONS			B6	1,857,603,288	1,778,865,831	78,737,457	9,831,883	88,569,340
1477									
1478	TOTAL SCHEDULE - M ADJUSTMENTS			B6	(781,060,594)	(764,740,054)	(16,320,540)	(9,256,444)	(25,576,985)
1479									
1480									
1481	40911	State Income Taxes							
1482		IBT	IBT		57,495,454	57,495,454	-	-	-
1483		Credits	IBT		-	-	-	-	-
1484			CAGE		-	-	-	-	-
1485		IBT	IBT		-	-	-	-	-
1486	TOTAL STATE TAXES			B6	57,495,454	57,495,454	-	-	-
1487									
1488									
1489	Calculation of Taxable Income:								
1490	Operating Revenues				4,998,756,536	4,646,851,272	351,905,264	9,605,460	361,510,724
1491	Operating Deductions:								
1492	O & M Expenses				1,766,190,711	1,537,012,952	229,177,759	(4,993,101)	224,184,658
1493	Depreciation Expense				646,078,659	602,998,024	43,080,635	303,454	43,384,090
1494	Amortization Expense				46,806,657	42,162,617	4,644,040	(25,933)	4,618,107
1495	Taxes Other Than Income				171,415,396	150,669,148	20,746,248	1,124,098	21,870,346
1496	Interest & Dividends (AFUDC-Equity)				(50,655,904)	(47,650,020)	(3,005,884)	(3,257)	(3,009,141)
1497	Misc Revenue & Expense				(214,316)	(200,652)	(13,664)	12,846	(818)
1498	Total Operating Deductions				2,579,621,203	2,284,992,069	294,629,134	(3,581,892)	291,047,242
1499	Other Deductions:								
1500	Interest Deductions				351,566,138	330,704,462	20,861,676	(505,390)	20,356,286
1501	Interest on PCRBS				-	-	-	-	-
1502	Schedule M Adjustments				(781,060,594)	(764,740,054)	(16,320,540)	(9,256,444)	(25,576,985)
1503									
1504	Income Before State Taxes				1,266,508,601	1,266,414,688	20,093,913	4,436,298	24,530,211
1505									
1506	State Income Taxes				57,495,454	57,495,454	-	-	-
1507									
1508	Total Taxable Income				1,229,013,147	1,208,919,234	20,093,913	4,436,298	24,530,211
1509									
1510	Tax Rate				35.0%	35.0%	35.0%	35.0%	35.0%
1511									
1512	Federal Income Tax - Calculated				430,154,601	423,121,732	7,032,870	1,552,704	8,585,574
1513									
1514	Adjustments to Calculated Tax:								
1515	40910	Fed. Credit	P	SE	(14,887)	(13,755)	(1,132)	-	(1,132)
1516	40910	Fed. Credit	P	JBE	(17,815)	(13,778)	(4,037)	-	(4,037)
1517	40910	Fed. Credit	P	SO	(406)	(379)	(27)	-	(27)
1518	40910	Fed. Credit	P	SG	(67,845,972)	(62,389,325)	(5,456,647)	-	(5,456,647)
1519	40910	Fed. Credit	P	CAGW	(110,915)	(85,998)	(24,917)	-	(24,917)
1520	40910	Fed. Credit	P	CAEE	(38,764)	(38,764)	-	-	-
1521	FEDERAL INCOME TAX				362,125,842	360,579,732	1,546,110	1,552,704	3,098,814
1522									
1523	TOTAL OPERATING EXPENSES				3,345,903,692	3,040,357,553	305,546,139	1,548,641	307,094,780

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FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS			WASHINGTON		
					TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL	
1601	Summary of Steam Production Plant by Factor									
1602	S				-	-	-	(351,053)	(351,053)	
1603	JBG				1,103,626,350	857,102,630	246,523,720	7,588,271	254,111,991	
1604	JBE				-	-	-	-	-	
1605	SG				6,457,831	5,938,447	519,384	803,873	1,323,257	
1606	CAGW				260,620,131	202,071,588	58,548,542	(27,758,054)	30,790,489	
1607	CAGE				5,420,066,227	5,420,066,227	-	-	-	
1608	SSGCH				-	-	-	-	-	
1609	Total Steam Production Plant by Factor				B8	6,790,770,539	6,485,178,892	305,591,647	(19,716,963)	285,874,683
1610	320	Land and Land Rights								
1611		P	DGP		-	-	-	-	-	
1612		P	SG		-	-	-	-	-	
1613					-	-	-	-	-	
1614					-	-	-	-	-	
1615	321	Structures and Improvements								
1616		P	DGP		-	-	-	-	-	
1617		P	SG		-	-	-	-	-	
1618					-	-	-	-	-	
1619					-	-	-	-	-	
1620	322	Reactor Plant Equipment								
1621		P	DGP		-	-	-	-	-	
1622		P	SG		-	-	-	-	-	
1623					-	-	-	-	-	
1624					-	-	-	-	-	
1625	323	Turbogenerator Units								
1626		P	DGP		-	-	-	-	-	
1627		P	SG		-	-	-	-	-	
1628					-	-	-	-	-	
1629					-	-	-	-	-	
1630	324	Land and Land Rights								
1631		P	DGP		-	-	-	-	-	
1632		P	SG		-	-	-	-	-	
1633					-	-	-	-	-	
1634					-	-	-	-	-	
1635	325	Misc. Power Plant Equipment								
1636		P	DGP		-	-	-	-	-	
1637		P	SG		-	-	-	-	-	
1638					-	-	-	-	-	
1639					-	-	-	-	-	
1640					-	-	-	-	-	
1641	NP	Unclassified Nuclear Plant - Acct 300								
1642		P	SG		-	-	-	-	-	
1643					-	-	-	-	-	
1644					-	-	-	-	-	
1645					-	-	-	-	-	
1646	Total Nuclear Production Plant									
1647					-	-	-	-	-	
1648					-	-	-	-	-	
1649					-	-	-	-	-	
1650	Summary of Nuclear Production Plant by Factor									
1651		DGP			-	-	-	-	-	
1652		DGU			-	-	-	-	-	
1653		SG			-	-	-	-	-	
1654					-	-	-	-	-	
1655	Total Nuclear Plant by Factor									
1656					-	-	-	-	-	
1657	330	Land and Land Rights								
1658		P	DGP		-	-	-	-	-	
1659		P	DGU		-	-	-	-	-	
1660		P	CAGW		25,370,020	19,670,623	5,699,397	-	5,699,397	
1661		P	CAGE		5,946,896	5,946,896	-	-	-	
1662		P	CAGW		-	-	-	-	-	
1663		P	CAGE		-	-	-	-	-	
1664				B8	31,316,716	25,617,318	5,699,397	-	5,699,397	
1665					-	-	-	-	-	
1666	331	Structures and Improvements								
1667		P	DGP		-	-	-	-	-	
1668		P	DGU		-	-	-	-	-	
1669		P	CAGW		217,075,802	168,309,531	48,766,271	3,057,613	51,823,883	
1670		P	CAGE		15,539,497	15,539,497	-	-	-	
1671		P	CAGW		-	-	-	-	-	
1672		P	CAGE		-	-	-	-	-	
1673				B8	232,615,299	183,849,029	48,766,271	3,057,613	51,823,883	
1674					-	-	-	-	-	

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FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS			WASHINGTON	
					TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
1755	341	Structures and Improvements							
1756		P	SG		-	-	-	-	-
1757		P	DGU		-	-	-	-	-
1758		P	CAGW		57,411,174	44,513,703	12,897,471	-	12,897,471
1759		P	CAGE		145,238,865	145,238,865	-	-	-
1760		P	CAGE		-	-	-	-	-
1761				B8	202,650,040	189,752,569	12,897,471	-	12,897,471
1762									
1763	342	Fuel Holders, Producers & Accessories							
1764		P	SG		-	-	-	-	-
1765		P	DGU		-	-	-	-	-
1766		P	CAGW		1,622,667	1,258,134	364,534	-	364,534
1767		P	CAGE		12,416,341	12,416,341	-	-	-
1768		P	CAGE		-	-	-	-	-
1769				B8	14,039,008	13,674,475	364,534	-	364,534
1770									
1771	343	Prime Movers							
1772		P	S		-	-	-	-	-
1773		P	DGU		-	-	-	-	-
1774		P	SG		-	-	-	-	-
1775		P	CAGW		954,871,177	740,358,524	214,512,653	3,535,325	218,047,978
1776		P	CAGE		1,815,620,189	1,815,620,189	-	-	-
1777		P	CAGE		-	-	-	-	-
1778				B8	2,770,491,366	2,555,978,713	214,512,653	3,535,325	218,047,978
1779									
1780	344	Generators							
1781		P	S		-	-	-	-	-
1782		P	DGU		-	-	-	-	-
1783		P	SG		-	-	-	-	-
1784		P	CAGW		131,170,675	101,703,067	29,467,608	342,863	29,810,470
1785		P	CAGE		279,309,873	279,309,873	-	-	-
1786		P	CAGE		-	-	-	-	-
1787				B8	410,480,548	381,012,940	29,467,608	342,863	29,810,470
1788									
1789	345	Accessory Electric Plant							
1790		P	SG		-	-	-	-	-
1791		P	DGU		-	-	-	-	-
1792		P	CAGW		87,441,470	67,797,667	19,643,803	47,740	19,691,543
1793		P	CAGE		208,950,324	208,950,324	-	-	-
1794		P	CAGE		-	-	-	-	-
1795				B8	296,391,795	276,747,991	19,643,803	47,740	19,691,543
1796									
1797									
1798									
1799	346	Misc. Power Plant Equipment							
1800		P	SG		-	-	-	-	-
1801		P	DGU		-	-	-	-	-
1802		P	CAGW		4,028,379	3,123,400	904,979	-	904,979
1803		P	CAGE		9,958,567	9,958,567	-	-	-
1804				B8	13,986,947	13,081,968	904,979	-	904,979
1805									
1806	347	Other Production ARO							
1807		P	S		-	-	-	-	-
1808					-	-	-	-	-
1809					-	-	-	-	-
1810	OP	Unclassified Other Prod Plant-Acct 300							
1811		P	S		-	-	-	-	-
1812		P	SG		(135)	(124)	(11)	11	-
1813		P	CAGW		-	-	-	-	-
1814		P	CAGE		-	-	-	-	-
1815					(135)	(124)	(11)	11	-
1816									
1817		Total Other Production Plant		B8	3,745,932,007	3,467,508,345	278,423,662	3,925,939	282,349,601
1818									
1819		Summary of Other Production Plant by Factor							
1820		S			74,986	74,986	-	-	-
1821		DGU			-	-	-	-	-
1822		SG			(135)	(124)	(11)	11	-
1823		CAGW			1,239,361,578	960,937,906	278,423,673	3,925,928	282,349,601
1824		CAGE			2,506,495,578	2,506,495,578	-	-	-
1825		SSGCT			-	-	-	-	-
1826		Total of Other Production Plant by Factor		B8	3,745,932,007	3,467,508,345	278,423,662	3,925,939	282,349,601
1827									
1828		Experimental Plant							
1829	103	Experimental Plant							
1830		P	DGP		-	-	-	-	-
1831		Total Experimental Plant			-	-	-	-	-
1832									
1833		TOTAL PRODUCTION PLANT		B8	11,498,861,959	10,736,417,428	762,444,531	(9,725,453)	752,719,078

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FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS			WASHINGTON	
					TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
2203	Summary of General Plant by Factor								
2204	S				580,142,235	533,499,773	46,642,463	(624,757)	46,017,706
2205	JBG				20,283,050	15,752,302	4,530,748	37,179	4,567,927
2206	JBE				1,070	827	242	73,839,917	73,840,159
2207	SG				138,684	127,530	11,154	-	11,154
2208	SO				271,999,165	254,038,644	17,960,521	665,452	18,625,973
2209	SE				-	-	-	-	-
2210	CN				22,827,064	21,250,339	1,576,725	(35,227)	1,541,499
2211	DEU				-	-	-	-	-
2212	CAGW				59,181,812	45,886,566	13,295,246	257,702	13,552,948
2213	CAGE				195,263,824	195,263,824	-	-	-
2214	CAEW				-	-	-	-	-
2215	CAEE				301,011,791	301,011,791	-	-	-
2216	SSGCT				-	-	-	-	-
2217	SSGCH				-	-	-	-	-
2218	Less Capital Leases				(27,337,234)	(26,289,137)	(1,048,096)	-	(1,048,096)
2219	Total General Plant by Factor				1,423,511,461	1,340,542,458	82,969,003	74,140,266	157,109,269
2220	301 Organization								
2221	I-SITUS	S			-	-	-	-	-
2222	PTD	SO			-	-	-	-	-
2223	I-SG	CAGW			-	-	-	-	-
2224	I-SG	CAGE			-	-	-	-	-
2225	I-SG	SG			-	-	-	-	-
2226					-	-	-	-	-
2227	302 Franchise & Consent								
2228	I-SITUS	S			(31,081,215)	(31,081,215)	-	-	-
2229	I-SG	SG			-	-	-	-	-
2230	I-SG	CAGW			-	-	-	-	-
2231	I-SG	CAGE			-	-	-	-	-
2232	I-SG	CAGW			179,426,660	139,118,302	40,308,358	(157,448)	40,150,909
2233	I-SG	CAGE			14,386,245	14,386,245	-	-	-
2234	I-DGP	DGP			-	-	-	-	-
2235	I-DGU	DGU			-	-	-	-	-
2236					-	-	-	-	-
2237					-	-	-	-	-
2238	303 Miscellaneous Intangible Plant								
2239	I-SITUS	S			14,037,726	12,529,678	1,508,049	-	1,508,049
2240	I-SG	SG			1,581,299	1,454,120	127,179	-	127,179
2241	PTD	SO			360,046,553	336,272,128	23,774,425	307,680	24,082,105
2242	P	SE			-	-	-	-	-
2243	CUST	CN			126,925,320	118,158,254	8,767,066	230,647	8,997,713
2244	I-SG	CAGW			79,406,561	61,567,807	17,838,754	(29,933)	17,808,821
2245	I-SG	CAGE			70,408,624	70,408,624	-	-	-
2246	P	JBG			589,849	458,091	131,758	100,778	232,536
2247	P	CAEW			-	-	-	-	-
2248	P	CAEE			3,687,563	3,687,563	-	-	-
2249	I-SG	CAGE			-	-	-	-	-
2250	I-SG	CAGE			-	-	-	-	-
2251					-	-	-	-	-
2252					656,683,495	604,536,265	52,147,230	609,172	52,756,403
2253	303 Less Non-Utility Plant								
2253	I-SITUS	S			-	-	-	-	-
2254					-	-	-	-	-
2255	IP Unclassified Intangible Plant - Acct 300								
2256	I-SITUS	S			-	-	-	-	-
2257	I-SG	SG			-	-	-	-	-
2258	I-DGU	DGU			-	-	-	-	-
2259	PTD	SO			-	-	-	-	-
2260					-	-	-	-	-
2261					-	-	-	-	-
2262	TOTAL INTANGIBLE PLANT				819,415,185	726,959,597	92,455,588	451,724	92,907,312
2263									
2264	Summary of Intangible Plant by Factor								
2265	S				(17,043,489)	(18,551,537)	1,508,049	-	1,508,049
2266	JBG				589,849	458,091	131,758	100,778	232,536
2267	JBE				-	-	-	-	-
2268	SG				1,581,299	1,454,120	127,179	-	127,179
2269	SO				360,046,553	336,272,128	23,774,425	307,680	24,082,105
2270	CN				126,925,320	118,158,254	8,767,066	230,647	8,997,713
2271	CAGW				258,833,221	200,686,109	58,147,112	(187,381)	57,959,731
2272	CAGE				84,794,869	84,794,869	-	-	-
2273	CAEW				-	-	-	-	-
2274	CAEE				3,687,563	3,687,563	-	-	-
2275	SSGCT				-	-	-	-	-
2276	SSGCH				-	-	-	-	-
2277	SE				-	-	-	-	-
2278	Total Intangible Plant by Factor				819,415,185	726,959,597	92,455,588	451,724	92,907,312
2279	Summary of Unclassified Plant (Account 106)								
2280	DP				20,850,832	19,359,528	1,491,303	3,143,656	4,634,959
2281	DS0				-	-	-	-	-
2282	GP				3,659,980	3,418,306	241,674	286,771	528,445
2283	HP				-	-	-	-	-
2284	NP				-	-	-	-	-
2285	OP				(135)	(124)	(11)	11	-
2286	TP				31,732,887	30,375,111	1,357,775	1,377,386	2,735,161
2287	TS0				-	-	-	-	-
2288	IP				-	-	-	-	-
2289	MP				-	-	-	-	-
2290	SP				4,417,108	3,897,724	519,384	803,873	1,323,257
2291	Total Unclassified Plant by Factor				60,660,672	57,050,546	3,610,126	5,611,697	9,221,823
2292									
2293	TOTAL ELECTRIC PLANT IN SERVICE				25,127,031,053	23,467,854,751	1,659,176,302	94,575,222	1,753,751,524

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FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS			WASHINGTON	
					TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
2294	Summary of Electric Plant by Factor								
2295	S				6,658,992,510	6,180,026,720	478,965,790	18,191,853	497,157,643
2296	SE				-	-	-	-	-
2297	JBG				1,181,734,173	917,763,034	263,971,139	8,203,833	272,174,972
2298	JBE				1,070	827	242	73,839,917	73,840,159
2299	SG				11,532,889	10,605,333	927,555	803,850	1,731,405
2300	SO				632,045,718	590,310,772	41,734,946	955,241	42,690,187
2301	CN				149,752,385	139,408,593	10,343,791	195,420	10,539,212
2302	DEU				-	-	-	-	-
2303	CAGW				3,847,218,063	2,982,937,128	864,280,935	(7,614,892)	856,666,042
2304	CAGE				12,368,392,126	12,368,392,126	-	-	-
2305	CAEW				-	-	-	-	-
2306	CAEE				304,699,354	304,699,354	-	-	-
2307	SSGCH				-	-	-	-	-
2308	SSGCT				-	-	-	-	-
2309	Less Capital Leases				(27,337,234)	(26,289,137)	(1,048,096)	-	(1,048,096)
2310				B8	25,127,031,053	23,467,854,751	1,659,176,302	94,575,222	1,753,751,524
2311	105	Plant Held For Future Use							
2312		DPW	S		9,784,992	9,784,992	-	-	-
2313		P	SG		-	-	-	-	-
2314		T	SG		-	-	-	-	-
2315		P	SG		-	-	-	-	-
2316		P	SE		4,420,516	4,084,426	336,090	-	336,090
2317		P	SG		-	-	-	-	-
2318		P	CAGW		166,306	128,945	37,361	-	37,361
2319		P	CAGE		12,448,878	12,448,878	-	-	-
2320		P	CAEW		-	-	-	-	-
2321		P	CAEE		26,504,620	26,504,620	-	-	-
2322		Total Plant Held For Future Use			53,325,312	52,951,861	373,451	-	373,451
2323				B10					
2324	114	Electric Plant Acquisition Adjustments							
2325		P	S		-	-	-	-	-
2326		P	SG		-	-	-	-	-
2327		P	CAGW		-	-	-	-	-
2328		P	CAGE		144,920,071	144,920,071	-	-	-
2329		P	DGP		-	-	-	-	-
2330		Total Electric Plant Acquisition Adjustments			144,920,071	144,920,071	-	-	-
2331				B15					
2332	115	Accum Provision for Asset Acquisition Adjustments							
2333		P	S		-	-	-	-	-
2334		P	SG		-	-	-	-	-
2335		P	CAGW		-	-	-	-	-
2336		P	CAGE		(106,276,462)	(106,276,462)	-	-	-
2337		P	DGP		-	-	-	-	-
2338		Total Electric Plant Acquisition Adjustments			(106,276,462)	(106,276,462)	-	-	-
2339				B15					
2340	120	Nuclear Fuel							
2341		P	SE		-	-	-	-	-
2342		Total Nuclear Fuel			-	-	-	-	-
2343									
2344	124	Weatherization							
2345		DMSC	S		1,443,395	(479,090)	1,922,485	-	1,922,485
2346		DMSC	SO		(4,454)	(4,160)	(294)	-	(294)
2347		Total Weatherization			1,438,941	(483,249)	1,922,191	-	1,922,191
2348				B16					
2349	182W	Weatherization							
2350		DMSC	S		7,457,032	7,457,032	-	-	-
2351		DMSC	SG		-	-	-	-	-
2352		DMSC	SGCT		-	-	-	-	-
2353		DMSC	SO		-	-	-	-	-
2354		Total Weatherization			7,457,032	7,457,032	-	-	-
2355				B16					

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FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS			WASHINGTON	
					TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
2435	165	Prepayments							
2436		DMSC	S		13,671,030	13,671,030	-	-	-
2437		GP	GPS		4,673,226	4,364,645	308,580	(308,580)	0
2438		PT	SG		1,078,650	991,897	86,753	(116,731)	(29,978)
2439		PT	CAGW		898,416	696,586	201,830	(201,830)	(0)
2440		PT	CAGE		1,045,977	1,045,977	-	-	-
2441		P	CAEW		4,055	3,131	924	(924)	-
2442		P	CAEE		3,581,557	3,581,557	-	-	-
2443		P	SE		-	-	-	-	-
2444		PTD	SO		16,817,111	15,706,651	1,110,460	(1,110,460)	(0)
2445		Total Prepayments		B15	41,770,021	40,061,474	1,708,546	(1,738,525)	(29,978)
2446									
2447	182M	Misc Regulatory Assets							
2448		P	S		244,777,977	241,118,495	3,659,481	1,192,992	4,852,474
2449		DEFSG	SG		-	-	-	-	-
2450		P	CAGE		-	-	-	-	-
2451		P	CAGE		3,460,811	3,460,811	-	-	-
2452		P	CAGW		-	-	-	-	-
2453		DEFSG	JBG		-	-	-	-	-
2454		P	SE		10,608,209	9,801,671	806,538	(806,538)	-
2455		P	CAEW		-	-	-	-	-
2456		P	CAEE		(6,870,614)	(6,870,614)	-	-	-
2457		T	SO		15,970,310	14,915,766	1,054,544	(1,053,117)	1,427
2458				B11	267,946,692	262,426,129	5,520,563	(666,663)	4,853,901
2459									
2460	186M	Misc Deferred Debits							
2461		LABOR	S		14,546,769	14,546,769	-	-	-
2462		P	CAEW		-	-	-	-	-
2463		P	CAEE		-	-	-	-	-
2464		P	SG		15,577,292	14,324,458	1,252,835	(1,252,835)	-
2465		LABOR	SO		13,667	12,765	902	(902)	0
2466		P	SE		-	-	-	-	-
2467		P	CAGW		21,527,792	16,691,554	4,836,237	(4,836,237)	-
2468		DEFSG	CAGE		36,319,506	36,319,506	-	-	-
2469		P	CAEW		-	-	-	-	-
2470		P	CAEE		10,963,315	10,963,315	-	-	-
2471		P	JBE		-	-	-	176,897	176,897
2472		GP	EXCTAX		-	-	-	-	-
2473		Total Misc. Deferred Debits		B11	98,948,342	92,858,367	6,089,974	(5,913,077)	176,897
2474									
2475		Working Capital							
2476	CWC	Cash Working Capital							
2477		CWC	S		-	-	-	35,991,751	35,991,751
2478		CWC	SO		-	-	-	-	-
2479		CWC	SE		-	-	-	-	-
2480				B14	-	-	-	35,991,751	35,991,751
2481									
2482	OWC	Other Work. Cap.							
2483	131	Cash	GP	SNP	-	-	-	-	-
2484	135	Working Funds	GP	SG	-	-	-	-	-
2485	141	Other A/R	GP	SO	-	-	-	-	-
2486	143	Other A/R	PTD	SO	24,414,600	22,802,466	1,612,133	(2,634,823)	(1,022,689)
2487	232	A/P	PTD	SE	-	-	-	-	-
2488	232	A/P	P	SO	(6,605,578)	(6,169,402)	(436,176)	436,176	0
2489	232	A/P	P	CAEE	(1,645,673)	(1,645,673)	-	-	-
2490	232	A/P	T	CAGE	(81,497)	(81,497)	-	-	-
2491	232	A/P	P	S	(169,637)	(169,637)	-	-	-
2492	2533	Other Msc. Df. Ord	P	SE	-	-	-	-	-
2493	2533	Other Msc. Df. Ord	P	S	(5,961,351)	(5,961,351)	-	-	-
2494	2533	Other Msc. Df. Ord	P	CAEE	(9,223,388)	(9,223,388)	-	-	-
2495	230	Asset Retir. Oblig.	P	SE	-	-	-	-	-
2496	230	Asset Retir. Oblig.	P	CAEW	-	-	-	-	-
2497	230	Asset Retir. Oblig.	P	CAEE	-	-	-	-	-
2498	230	Asset Retir. Oblig.	P	S	(8,253,367)	(8,253,367)	-	-	-
2499	254105	ARO Reg Liability	P	S	-	-	-	-	-
2500	254105	ARO Reg Liability	P	SE	-	-	-	-	-
2501	254105	ARO Reg Liability	P	CAGE	(19,803)	(19,803)	-	-	-
2502	254105	ARO Reg Liability	P	CAEE	19,803	19,803	-	-	-
2503	2533	Cholla Reclamation	P	CAEE	-	-	-	-	-
2504				B14	(7,525,892)	(8,701,849)	1,175,957	(2,198,646)	(1,022,689)
2505									
2506		Total Working Capital			(7,525,892)	(8,701,849)	1,175,957	33,793,105	34,969,062

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FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS			WASHINGTON	
					TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
2507	Miscellaneous Rate Base								
2508	18221	Unrec Plant & Reg Study Costs							
2509		P	S		-	-	-	-	-
2510					-	-	-	-	-
2511					-	-	-	-	-
2512					-	-	-	-	-
2513	18222	Nuclear Plant - Trojan							
2514		P	S		-	-	-	-	-
2515		P	TROJP		-	-	-	-	-
2516		P	TROJD		-	-	-	-	-
2517				B14	-	-	-	-	-
2518					-	-	-	-	-
2519					-	-	-	-	-
2520					-	-	-	-	-
2521	1889	Misc Deferred Debits-Trojan							
2522		P	S		-	-	-	-	-
2523		P	SNPPN		-	-	-	-	-
2524					-	-	-	-	-
2525					-	-	-	-	-
2526					-	-	-	-	-
2527					-	-	-	-	-
2528					-	-	-	-	-
2529	235	Customer Service Deposits			931,833,166	901,880,451	29,952,715	12,312,808	42,265,523
2530		CUST	S		-	-	-	(3,209,355)	(3,209,355)
2531		CUST	CN		-	-	-	-	-
2532				B15	-	-	-	(3,209,355)	(3,209,355)
2533					-	-	-	-	-
2534	2281	Prop Ins	PTD	SO	-	-	-	-	-
2535	2282	Inj & Dam	PTD	SO	(34,400,588)	(32,129,064)	(2,271,523)	2,271,523	0
2536	2283	Pen & Ben	PTD	SO	(3,014,282)	(2,815,244)	(199,038)	199,038	0
2537	2283	Pen & Ben	PTD	S	-	-	-	-	-
2538	254	Ins Prov	PTD	SO	-	-	-	-	-
2539				B15	(37,414,870)	(34,944,309)	(2,470,561)	2,470,561	0
2540					-	-	-	-	-
2541	22841	Accum Misc Oper Provisions - Other							
2542		P	S		-	-	-	-	-
2543		P	CAGW		(1,377,653)	(1,068,162)	(309,491)	-	(309,491)
2544				B15	(1,377,653)	(1,068,162)	(309,491)	-	(309,491)
2545					-	-	-	-	-
2546	22842	Prv-Trojan	P	TROJD	-	-	-	-	-
2547	230	ARO	P	TROJP	-	-	-	-	-
2548	254105	ARO	P	S	281,600	-	281,600	(281,600)	-
2549	254	Regulatory Liabi	P	CAEE	-	-	-	-	-
2550	254	Regulatory Liabi	P	SE	-	-	-	-	-
2551	254		P	S	(34,798,481)	(34,464,319)	(334,163)	-	(334,163)
2552				B15	(34,516,882)	(34,464,319)	(52,563)	(281,600)	(334,163)
2553					-	-	-	-	-
2554	252	Customer Advances for Construction							
2555		DPW	S		(1,288,085)	(1,287,114)	(971)	(297,895)	(298,866)
2556		T	SG		322,409	296,479	25,930	(428,543)	(402,613)
2557		T	CAGE		(26,169,549)	(26,169,549)	-	-	-
2558		DPW	CAGW		-	-	-	-	-
2559		CUST	CN		-	-	-	-	-
2560				B19	(27,135,225)	(27,160,184)	24,959	(726,438)	(701,478)
2561					-	-	-	-	-
2562	25398	SO2 Emissions							
2563		P	S		-	-	-	(5,480)	(5,480)
2564					-	-	-	(5,480)	(5,480)
2565					-	-	-	-	-
2566	25399	Other Deferred Credits							
2567		P	S		(4,626,804)	(4,252,169)	(374,635)	-	(374,635)
2568		GP	GPS		-	-	-	-	-
2569		GP	SO		(22,413,334)	(20,933,347)	(1,479,987)	-	(1,479,987)
2570		P	CAGW		(1,100)	(853)	(247)	-	(247)
2571		P	CAGE		4,598,184	4,598,184	-	-	-
2572		P	SG		(7,593,740)	(6,982,999)	(610,742)	-	(610,742)
2573		P	CAEW		-	-	-	-	-
2574		P	CAEE		-	-	-	-	-
2575		P	SE		-	-	-	-	-
2576				B19	(30,036,795)	(27,571,184)	(2,465,610)	-	(2,465,610)
2577					-	-	-	-	-

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AMA		WCA		UNADJUSTED RESULTS		WASHINGTON		
FERC	BUS	WCA	UNADJUSTED RESULTS		WASHINGTON			
ACCT	FUNC	FACTOR	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL	
2656	108SP	Steam Prod Plant Accumulated Depr						
2657		P	3,602,166	3,602,166	-	-	-	
2658		P	-	-	-	114	114	
2659		P	-	-	-	-	-	
2660		P	-	-	-	-	-	
2661		P	(153,283,419)	(118,848,164)	(34,435,255)	18,342,780	(16,092,476)	
2662		P	(1,996,119,068)	(1,996,119,068)	-	-	-	
2663		P	(507,722,794)	(394,309,670)	(113,413,124)	(2,110,208)	(115,523,332)	
2664		P	-	-	-	-	-	
2665			B17	(2,653,523,115)	(2,505,674,736)	(147,848,380)	16,232,687	(131,615,693)
2666								
2667	108NP	Nuclear Prod Plant Accumulated Depr						
2668		P	-	-	-	-	-	
2669		P	-	-	-	-	-	
2670		P	-	-	-	-	-	
2671			-	-	-	-	-	
2672			-	-	-	-	-	
2673			-	-	-	-	-	
2674	108HP	Hydraulic Prod Plant Accum Depr						
2675		P	245,594	245,594	-	-	-	
2676		P	-	-	-	-	-	
2677		P	-	-	-	-	-	
2678		P	(235,139,218)	(182,314,985)	(52,824,233)	(2,082,879)	(54,907,112)	
2679		P	(58,153,247)	(58,153,247)	-	-	-	
2680		P	-	-	-	-	-	
2681		P	-	-	-	-	-	
2682			B17	(293,046,870)	(240,222,637)	(52,824,233)	(2,082,879)	(54,907,112)
2683								
2684	108OP	Other Production Plant - Accum Depr						
2685		P	-	-	-	-	-	
2686		P	-	-	-	-	-	
2687		P	-	-	-	-	-	
2688		P	-	-	-	-	-	
2689		P	(337,914,920)	(262,002,035)	(75,912,885)	(3,680,930)	(79,593,815)	
2690		P	(389,961,664)	(389,961,664)	-	-	-	
2691		P	-	-	-	-	-	
2692			B17	(727,876,584)	(651,963,699)	(75,912,885)	(3,680,930)	(79,593,815)
2693								
2694	108EP	Experimental Plant - Accum Depr						
2695		P	-	-	-	-	-	
2696		P	-	-	-	-	-	
2697			-	-	-	-	-	
2698			-	-	-	-	-	
2699			TOTAL PRODUCTION PLANT DEPR	(3,674,446,570)	(3,397,861,072)	(276,585,497)	10,468,878	(266,116,619)
2700								
2701			Summary of Prod Plant Depreciation by Factor					
2702		S	3,847,761	3,847,761	-	-	-	
2703		DGP	-	-	-	-	-	
2704		DGU	-	-	-	-	-	
2705		SG	-	-	-	-	-	
2706		CAGW	(726,337,557)	(563,165,184)	(163,172,373)	12,578,971	(150,593,402)	
2707		CAGE	(2,444,233,979)	(2,444,233,979)	-	-	-	
2708		JBG	(507,722,794)	(394,309,670)	(113,413,124)	(2,110,208)	(115,523,332)	
2709		SSGCT	-	-	-	-	-	
2710			Total of Prod Plant Depreciation by Factor	(3,674,446,570)	(3,397,861,072)	(276,585,497)	10,468,764	(266,116,734)
2711								
2712								
2713	108TP	Transmission Plant Accumulated Depr						
2714		T	-	-	-	-	-	
2715		T	-	-	-	-	-	
2716		T	(468,826,572)	(363,504,269)	(105,322,303)	(2,338,093)	(107,660,396)	
2717		T	(883,240,940)	(883,240,940)	-	-	-	
2718		T	(45,845,120)	(35,604,417)	(10,240,703)	(167,929)	(10,408,632)	
2719		T	(1,046,738)	(962,552)	(84,186)	(1,687)	(85,873)	
2720			B17	(1,398,959,370)	(1,283,312,178)	(115,647,192)	(2,507,708)	(118,154,901)
2721	108360	Land and Land Rights						
2722		DPW	(8,757,356)	(8,603,106)	(154,250)	(3,285)	(157,535)	
2723			B17	(8,757,356)	(8,603,106)	(154,250)	(3,285)	(157,535)
2724								
2725	108361	Structures and Improvements						
2726		DPW	(20,890,911)	(20,026,972)	(863,939)	(15,764)	(879,703)	
2727			B17	(20,890,911)	(20,026,972)	(863,939)	(15,764)	(879,703)
2728								
2729	108362	Station Equipment						
2730		DPW	(241,919,324)	(223,551,257)	(18,368,066)	(312,107)	(18,680,173)	
2731			B17	(241,919,324)	(223,551,257)	(18,368,066)	(312,107)	(18,680,173)
2732								

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FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS			WASHINGTON	
					TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
2733	108363	Storage Battery Equipment							
2734		DPW	S		-	-	-	-	-
2735				B17	-	-	-	-	-
2736									
2737	108364	Poles, Towers & Fixtures							
2738		DPW	S		(554,646,046)	(497,087,302)	(57,558,743)	(1,287,875)	(58,846,619)
2739				B17	(554,646,046)	(497,087,302)	(57,558,743)	(1,287,875)	(58,846,619)
2740									
2741	108365	Overhead Conductors							
2742		DPW	S		(292,369,431)	(263,426,892)	(28,942,539)	(547,750)	(29,490,289)
2743				B17	(292,369,431)	(263,426,892)	(28,942,539)	(547,750)	(29,490,289)
2744									
2745	108366	Underground Conduit							
2746		DPW	S		(143,427,483)	(134,488,835)	(8,938,649)	(210,349)	(9,148,997)
2747				B17	(143,427,483)	(134,488,835)	(8,938,649)	(210,349)	(9,148,997)
2748									
2749	108367	Underground Conductors							
2750		DPW	S		(339,675,823)	(329,160,894)	(10,514,929)	(243,867)	(10,758,796)
2751				B17	(339,675,823)	(329,160,894)	(10,514,929)	(243,867)	(10,758,796)
2752									
2753	108368	Line Transformers							
2754		DPW	S		(463,443,419)	(412,513,878)	(50,929,541)	(1,012,974)	(51,942,515)
2755				B17	(463,443,419)	(412,513,878)	(50,929,541)	(1,012,974)	(51,942,515)
2756									
2757	108369	Services							
2758		DPW	S		(253,865,137)	(231,344,480)	(22,520,657)	(539,526)	(23,060,183)
2759				B17	(253,865,137)	(231,344,480)	(22,520,657)	(539,526)	(23,060,183)
2760									
2761	108370	Meters							
2762		DPW	S		(85,411,062)	(82,292,938)	(3,118,124)	(97,746)	(3,215,870)
2763				B17	(85,411,062)	(82,292,938)	(3,118,124)	(97,746)	(3,215,870)
2764									
2765									
2766									
2767	108371	Installations on Customers' Premises							
2768		DPW	S		(7,191,207)	(6,836,713)	(354,494)	(3,943)	(358,437)
2769				B17	(7,191,207)	(6,836,713)	(354,494)	(3,943)	(358,437)
2770									
2771	108372	Leased Property							
2772		DPW	S		-	-	-	-	-
2773				B17	-	-	-	-	-
2774									
2775	108373	Street Lights							
2776		DPW	S		(29,204,419)	(27,322,980)	(1,881,439)	(35,736)	(1,917,175)
2777				B17	(29,204,419)	(27,322,980)	(1,881,439)	(35,736)	(1,917,175)
2778									
2779	108D00	Unclassified Dist Plant - Acct 300							
2780		DPW	S		-	-	-	-	-
2781									
2782									
2783	108DS	Unclassified Dist Sub Plant - Acct 300							
2784		DPW	S		-	-	-	-	-
2785									
2786									
2787	108DP	Unclassified Dist Sub Plant - Acct 300							
2788		DPW	S		4,872,213	4,377,740	494,473	(393,975)	100,498
2789					4,872,213	4,377,740	494,473	(393,975)	100,498
2790									
2791									
2792									
2793									
2794									
2795									
2796									
2797									
		TOTAL DISTRIBUTION PLANT DEPR		B17	(2,435,929,405)	(2,232,278,507)	(203,650,898)	(4,704,896)	(208,355,794)
		Summary of Distribution Plant Depr by Factor							
		S			(2,435,929,405)	(2,232,278,507)	(203,650,898)	(4,704,896)	(208,355,794)
		Total Distribution Depreciation by Factor		B17	(2,435,929,405)	(2,232,278,507)	(203,650,898)	(4,704,896)	(208,355,794)

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AMA

FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS			WASHINGTON	
					TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
2798	108GP	General Plant Accumulated Depr							
2799		G-SITUS	S		(196,535,492)	(175,131,764)	(21,403,728)	(23,081)	(21,426,809)
2800		G-DGP	DGP		-	-	-	-	-
2801		G-DGU	DGU		-	-	-	-	-
2802		G-SG	SG		-	-	-	-	-
2803		CUST	CN		(6,931,540)	(6,452,761)	(478,780)	10,810	(467,970)
2804		PTD	SO		(93,503,383)	(87,329,211)	(6,174,171)	(19,401)	(6,193,572)
2805		P	SE		-	-	-	-	-
2806		G-SG	CAGW		(19,308,849)	(14,971,099)	(4,337,750)	(227,953)	(4,565,703)
2807		G-SG	CAGE		(56,929,450)	(56,929,450)	-	-	-
2808		P	JBG		(5,754,225)	(4,468,869)	(1,285,356)	(76,249)	(1,361,605)
2809		P	CAEW		-	-	-	-	-
2810		P	CAEE		(384,672)	(384,672)	-	-	-
2811		G-SG	CAGE		-	-	-	-	-
2812		G-SG	CAGE		-	-	-	-	-
2813				B17	(379,347,612)	(345,667,827)	(33,679,786)	(335,873)	(34,015,658)
2814									
2815									
2816	108MP	Mining Plant Accumulated Depr.							
2817		P	S		-	-	-	-	-
2818		P	CAEW		-	-	-	-	-
2819		P	CAEE		(179,523,219)	(179,523,219)	-	-	-
2820		P	JBE		-	-	-	(44,881,267)	(44,881,267)
2821				B17	(179,523,219)	(179,523,219)	-	(44,881,267)	(44,881,267)
2822	108MP	Less Centralia Situs Depreciation							
2823		P	S		-	-	-	-	-
2824				B17	(179,523,219)	(179,523,219)	-	(44,881,267)	(44,881,267)
2825									
2826	1081390	Accum Depr - Capital Lease							
2827		PTD	SO		-	-	-	-	-
2828					-	-	-	-	-
2829					-	-	-	-	-
2830		Remove Capital Leases			-	-	-	-	-
2831					-	-	-	-	-
2832					-	-	-	-	-
2833	1081399	Accum Depr - Capital Lease							
2834		P	S		-	-	-	-	-
2835		P	SE		-	-	-	-	-
2836					-	-	-	-	-
2837					-	-	-	-	-
2838		Remove Capital Leases			-	-	-	-	-
2839					-	-	-	-	-
2840					-	-	-	-	-
2841					-	-	-	-	-
2842		TOTAL GENERAL PLANT ACCUM DEPR		B17	(558,870,831)	(525,191,046)	(33,679,786)	(45,217,140)	(78,896,926)
2843									
2844									
2845									
2846		Summary of General Depreciation by Factor							
2847		S			(196,535,492)	(175,131,764)	(21,403,728)	(23,081)	(21,426,809)
2848		DGP			-	-	-	-	-
2849		DGU			-	-	-	-	-
2850		SE			-	-	-	-	-
2851		SO			(93,503,383)	(87,329,211)	(6,174,171)	(19,401)	(6,193,572)
2852		CN			(6,931,540)	(6,452,761)	(478,780)	10,810	(467,970)
2853		SG			-	-	-	-	-
2854		DEU			-	-	-	-	-
2855		CAGW			(19,308,849)	(14,971,099)	(4,337,750)	(227,953)	(4,565,703)
2856		CAGE			(56,929,450)	(56,929,450)	-	-	-
2857		CAEW			-	-	-	-	-
2858		CAEE			(179,907,891)	(179,907,891)	-	-	-
2859		SSGCT			-	-	-	-	-
2860		JBG			(5,754,225)	(4,468,869)	(1,285,356)	(76,249)	(1,361,605)
2861		Remove Capital Leases			-	-	-	-	-
2862		Total General Depreciation by Factor		B17	(558,870,831)	(525,191,046)	(33,679,786)	(335,873)	(34,015,658)
2863									
2864									
2865		TOTAL ACCUM DEPR - PLANT IN SERV		B17	(8,068,206,176)	(7,438,642,802)	(629,563,374)	(41,960,866)	(671,524,240)
2866	111SP	Accum Prov for Amort-Steam							
2867		P	CAGW		-	-	-	-	-
2868		P	CAGW		-	-	-	-	-
2869		P	CAGE		-	-	-	-	-
2870		P	SG		-	-	-	-	-
2871					-	-	-	-	-
2872					-	-	-	-	-
2873					-	-	-	-	-

DECEMBER 2014 West Control Area

AMA

FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS			WASHINGTON	
					TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
2874	111GP	Accum Prov for Amort-General							
2875		G-SITUS	S		(10,753,096)	(9,432,533)	(1,320,564)	(32,553)	(1,353,117)
2876		CUST	CN		(2,963,126)	(2,758,455)	(204,671)	(1,869)	(206,540)
2877		I-SG	SG		-	-	-	-	-
2878		PTD	SO		(5,478,195)	(5,116,461)	(361,734)	7,474	(354,259)
2879		I-SG	CAGW		(66,068)	(66,733)	(19,335)	(7,156)	(26,491)
2880		I-SG	CAGE		-	-	-	-	-
2881		P	CAEW		-	-	-	-	-
2882		P	CAEE		-	-	-	-	-
2883		P	SE		-	-	-	-	-
2884				B18	(19,280,485)	(17,374,181)	(1,906,303)	(34,104)	(1,940,407)
2885									
2886									
2887	111HP	Accum Prov for Amort-Hydro							
2888		P	DGP		-	-	-	-	-
2889		P	DGU		-	-	-	-	-
2890		P	SG		-	-	-	-	-
2891		P	CAGW		(1,022,151)	(792,524)	(229,627)	(30,818)	(260,445)
2892		P	CAGE		-	-	-	-	-
2893		P	CAGE		-	-	-	-	-
2894				B18	(1,022,151)	(792,524)	(229,627)	(30,818)	(260,445)
2895									
2896									
2897	111IP	Accum Prov for Amort-Intangible Plant							
2898		I-SITUS	S		10,791,426	10,791,426	-	-	-
2899		I-DGP	DGP		-	-	-	-	-
2900		I-DGU	DGU		-	-	-	-	-
2901		P	CAEW		-	-	-	-	-
2902		P	CAEE		(2,392,647)	(2,392,647)	-	-	-
2903		P	SE		-	-	-	-	-
2904		I-SG	SG		(14,632,732)	(13,455,865)	(1,176,866)	-	(1,176,866)
2905		I-SG	CAGW		-	-	-	-	-
2906		I-SG	CAGE		-	-	-	-	-
2907		CUST	CN		(111,532,509)	(103,828,665)	(7,703,844)	(75,018)	(7,778,862)
2908		P	CAGE		-	-	-	-	-
2909		P	CAGE		-	-	-	-	-
2910		I-SG	CAGW		(84,508,897)	(65,523,899)	(18,984,998)	(1,339,974)	(20,324,973)
2911		I-SG	CAGE		(22,824,801)	(22,824,801)	-	-	-
2912		PTD	JBG		(54,236)	(42,121)	(12,115)	(24,393)	(36,508)
2913		PTD	SO		(284,849,393)	(266,040,351)	(18,809,041)	(2,015)	(18,811,056)
2914				B18	(510,003,788)	(463,316,924)	(46,686,865)	(1,441,401)	(48,128,266)
2915	111IP	Less Non-Utility Plant							
2916		NUTIL	OTH		-	-	-	-	-
2917				B18	(510,003,788)	(463,316,924)	(46,686,865)	(1,441,401)	(48,128,266)
2918									
2919	111390	Accum Amtr - Capital Lease							
2920		G-SITUS	S		396,357	396,357	-	-	-
2921		G-SITUS	SG		910,304	837,091	73,213	-	73,213
2922		P	CAGE		-	-	-	-	-
2923		PTD	CAGW		-	-	-	572,710	572,710
2924		PTD	SO		8,673,284	8,100,574	572,710	-	572,710
2925					9,979,946	9,334,023	645,923	572,710	1,218,633
2926									
2927		Remove Capital Lease Amtr							
2928					(9,979,946)	(9,334,023)	(645,923)	(572,710)	(1,218,633)
2929				B18	(530,306,424)	(481,483,629)	(48,822,796)	(1,506,323)	(50,329,118)
2930	AMA								
2931									
2932									
2933									
2934		Summary of Amortization by Factor							
2935		S			434,687	1,755,251	(1,320,564)	(32,553)	(1,353,117)
2936		DGP			-	-	-	-	-
2937		DGU			-	-	-	-	-
2938		SE			-	-	-	-	-
2939		SO			(281,654,303)	(263,056,238)	(18,598,065)	5,459	(18,592,605)
2940		CN			(114,495,635)	(106,587,120)	(7,908,515)	(76,888)	(7,985,403)
2941		SSGCT			-	-	-	-	-
2942		JBG			(54,236)	(42,121)	(12,115)	(24,393)	(36,508)
2943		CAGW			(85,617,116)	(66,383,156)	(19,233,961)	(805,238)	(20,039,198)
2944		CAGE			(22,824,801)	(22,824,801)	-	-	-
2945		CAEW			-	-	-	-	-
2946		CAEE			(2,392,647)	(2,392,647)	-	-	-
2947		SG			(13,722,427)	(12,618,774)	(1,103,653)	-	(1,103,653)
2948		Less Capital Lease							
2949				B18	(9,979,946)	(9,334,023)	(645,923)	(572,710)	(1,218,633)
2949		Total Provision For Amortization by Factor							
				B18	(530,306,424)	(481,483,629)	(48,822,796)	(1,506,323)	(50,329,118)

	3.1	3.2	3.3	3.4	3.5	3.6
	Temperature	Revenue	Effective Price	SO2 Emission	REC Revenue	Wheeling
Total Normalized	Normalization	Normalizing	Change	Allowance Sales		Revenue
1 Operating Revenues:						
2 General Business Revenues	13,105,904	119,558	5,641,573	7,344,773	-	-
3 Interdepartmental	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-
5 Other Operating Revenues	(1,382,636)	-	-	-	(1,264,147)	(163,631)
6 Total Operating Revenues	11,723,268	119,558	5,641,573	7,344,773	(1,264,147)	(163,631)
7						
8 Operating Expenses:						
9 Steam Production	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-
13 Transmission	(147,185)	-	-	-	-	(147,185)
14 Distribution	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-
19 Total O&M Expenses	(147,185)	-	-	-	-	(147,185)
20 Depreciation	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-
23 Income Taxes: Federal	4,154,629	41,845	1,974,551	2,570,671	(30)	(442,451)
24 State	-	-	-	-	-	(5,756)
25 Deferred Income Taxes	4,439	-	-	-	4,439	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	(11,611)	-	-	-	(11,611)	-
28 Total Operating Expenses:	4,000,271	41,845	1,974,551	2,570,671	(7,202)	(442,451)
29						
30 Operating Rev For Return:	7,722,997	77,713	3,667,022	4,774,102	7,202	(821,696)
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	2,081	-	-	-	2,081	-
50 Unamortized ITC	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-
53 Miscellaneous Deductions	(5,480)	-	-	-	(5,480)	-
54						
55 Total Deductions:	(3,399)	-	-	-	(3,399)	-
56						
57 Total Rate Base:	(3,399)	-	-	-	(3,399)	-
58						
59						
60 Estimated ROE impact	1.964%	0.020%	0.932%	1.214%	0.002%	-0.209%
61 Estimated Price Change	(12,441,402)	(125,188)	(5,907,216)	(7,690,614)	(12,009)	1,323,671
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	11,882,065	119,558	5,641,573	7,344,773	11,611	(1,264,147)
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-
71 Schedule "M" Deductions	11,696	-	-	-	11,696	-
72 Income Before Tax	11,870,369	119,558	5,641,573	7,344,773	(85)	(1,264,147)
73						
74 State Income Taxes	-	-	-	-	-	-
75						
76 Taxable Income	11,870,369	119,558	5,641,573	7,344,773	(85)	(1,264,147)
77						
78 Federal Income Taxes	4,154,629	41,845	1,974,551	2,570,671	(30)	(442,451)

	3.7	0	0	0	0.0	0	0
Ancillary Services Revenue	0	0	0	0	0	0	0
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	45,142	-	-	-	-	-	-
6 Total Operating Revenues	45,142	-	-	-	-	-	-
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	15,800	-	-	-	-	-	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	15,800	-	-	-	-	-	-
29							
30 Operating Rev For Return:	29,342	-	-	-	-	-	-
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	0.007%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
61 Estimated Price Change	(47,268)	-	-	-	-	-	-
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	45,142	-	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	45,142	-	-	-	-	-	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	45,142	-	-	-	-	-	-
77							
78 Federal Income Taxes	15,800	-	-	-	-	-	-

	3.1	3.2	3.3	3.4	3.5	3.6
	Temperature	Revenue	Effective Price	SO2 Emission	REC Revenue	Wheeling
	Normalization	Normalizing	Change	Allowance Sales		Revenue
	Total Normalized	Adjustment				
1 Operating Revenues:						
2 General Business Revenues	5,761,131	119,558	5,641,573	-	-	-
3 Interdepartmental	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-
5 Other Operating Revenues	(1,427,778)	-	-	-	(1,264,147)	(163,631)
6 Total Operating Revenues	4,333,353	119,558	5,641,573	-	(1,264,147)	(163,631)
7						
8 Operating Expenses:						
9 Steam Production	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-
13 Transmission	(147,185)	-	-	-	-	(147,185)
14 Distribution	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-
19 Total O&M Expenses	(147,185)	-	-	-	-	(147,185)
20 Depreciation	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-
23 Income Taxes: Federal	1,568,188	41,845	1,974,551	-	(442,451)	(5,756)
24 State	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-
28 Total Operating Expenses:	1,421,003	41,845	1,974,551	-	(442,451)	(152,942)
29						
30 Operating Rev For Return:	2,912,350	77,713	3,667,022	-	(821,696)	(10,690)
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	0.741%	0.020%	0.932%	0.000%	0.000%	-0.209%
61 Estimated Price Change	(4,691,512)	(125,188)	(5,907,216)	-	-	1,323,671
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	4,480,538	119,558	5,641,573	-	(1,264,147)	(16,446)
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-
72 Income Before Tax	4,480,538	119,558	5,641,573	-	(1,264,147)	(16,446)
73						
74 State Income Taxes	-	-	-	-	-	-
75						
76 Taxable Income	4,480,538	119,558	5,641,573	-	(1,264,147)	(16,446)
77						
78 Federal Income Taxes	1,568,188	41,845	1,974,551	-	(442,451)	(5,756)

	3.7	0	0	0	0.0	0	0
Ancillary Services Revenue	0	0	0	0	0	0	0
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	-	-	-
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	-	-	-	-	-	-	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	-	-	-	-	-	-	-
29							
30 Operating Rev For Return:	-	-	-	-	-	-	-
31							
32 Rate Base:							
33 Electric Plant In Service	-	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-	-
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	-	-	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	-	-	-	-	-	-	-
56							
57 Total Rate Base:	-	-	-	-	-	-	-
58							
59							
60 Estimated ROE impact	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
61 Estimated Price Change	-	-	-	-	-	-	-
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	-	-	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	-	-	-	-	-	-	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	-	-	-	-	-	-	-
77							
78 Federal Income Taxes	-	-	-	-	-	-	-

	3.1	3.2	3.3	3.4	3.5	3.6
	Temperature	Revenue	Effective Price	SO2 Emission	REC Revenue	Wheeling
	Normalization	Normalizing	Change	Allowance Sales		Revenue
	Total Normalized	Adjustment				
1 Operating Revenues:						
2 General Business Revenues	7,344,773	-	7,344,773	-	-	-
3 Interdepartmental	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-
5 Other Operating Revenues	45,142	-	-	-	-	-
6 Total Operating Revenues	7,389,915	-	7,344,773	-	-	-
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	2,586,441	-	2,570,671	(30)	-	-
24 State	-	-	-	-	-	-
25 Deferred Income Taxes	4,439	-	-	4,439	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	(11,611)	-	-	(11,611)	-	-
28 Total Operating Expenses:	2,579,268	-	2,570,671	(7,202)	-	-
29						
30 Operating Rev For Return:	4,810,647	-	4,774,102	7,202	-	-
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	2,081	-	-	2,081	-	-
50 Unamortized ITC	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-
53 Miscellaneous Deductions	(5,480)	-	-	(5,480)	-	-
54						
55 Total Deductions:	(3,399)	-	-	(3,399)	-	-
56						
57 Total Rate Base:	(3,399)	-	-	(3,399)	-	-
58						
59						
60 Estimated ROE impact	1.172%	0.000%	0.000%	1.163%	0.002%	0.000%
61 Estimated Price Change	(7,749,890)	-	-	(7,690,614)	(12,009)	-
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	7,401,526	-	7,344,773	11,611	-	-
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-
71 Schedule "M" Deductions	11,696	-	-	11,696	-	-
72 Income Before Tax	7,389,830	-	7,344,773	(85)	-	-
73						
74 State Income Taxes	-	-	-	-	-	-
75						
76 Taxable Income	7,389,830	-	7,344,773	(85)	-	-
77						
78 Federal Income Taxes	2,586,441	-	2,570,671	(30)	-	-

	3.7	0	0	0	0.0	0	0
Ancillary Services Revenue	0	0	0	0	0	0	0
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	45,142	-	-	-	-	-	-
6 Total Operating Revenues	45,142	-	-	-	-	-	-
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	15,800	-	-	-	-	-	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	15,800	-	-	-	-	-	-
29							
30 Operating Rev For Return:	29,342	-	-	-	-	-	-
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	0.007%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
61 Estimated Price Change	(47.268)	-	-	-	-	-	-
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	45,142	-	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	45,142	-	-	-	-	-	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	45,142	-	-	-	-	-	-
77							
78 Federal Income Taxes	15,800	-	-	-	-	-	-

	<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	2,521,937	WA	Situs	2,521,937	3.1.1
Commercial	442	RES	(1,546,510)	WA	Situs	(1,546,510)	3.1.1
Industrial ¹	442	RES	(855,868)	WA	Situs	(855,868)	3.1.1
Public Street & Highway	444	RES	-	WA	Situs	-	3.1.1
			<u>119,558</u>			<u>119,558</u>	

¹Includes Irrigation

Description of Adjustment

This restating adjustment normalizes residential revenues by comparing actual sales to temperature normalized sales. Temperature normalization reflects temperature patterns which can be measurably different than normal, defined as the average temperature over a 20-year rolling time period (currently 1994 to 2014). The time period is updated annually, dropping off the first year and adding the most recent.

PacifiCorp
 Washington Results of Operations - December 2014
 Summary of Revenue Adjustments

	A	B	C	D	E	F	G	H	I	J
	Total Revenue	Remove Amounts From 305 Report Not Included in Model Inputs ²	Revenues in Tab 2	Normalizing Adjustments ¹	Temperature Normalization	Total Restating Adjustments	Restating Adjusted Revenue	Price Change	Total Annualized Adjustments	Total Washington Revenue
Residential	\$133,262,327	\$6,227,795	\$139,490,123	\$2,441,771	\$2,521,937	\$4,963,708	\$144,453,831	\$3,608,360	\$3,608,360	\$148,062,191
Commercial	\$118,561,704	\$386,882	\$118,948,586	\$1,922,809	(\$1,546,510)	\$376,299	\$119,324,885	\$2,330,652	\$2,330,652	\$121,655,537
Industrial	\$49,099,213	\$13,408	\$49,112,621	\$1,146,717	\$0	\$1,146,717	\$50,259,337	\$1,238,347	\$1,238,347	\$51,497,684
Irrigation	\$14,161,538	\$472,315	\$14,633,853	\$105,242	(\$855,868)	(\$750,626)	\$13,883,227	\$152,531	\$152,531	\$14,035,758
Public St & Hwy	\$1,421,511	\$0	\$1,421,511	\$25,034	\$0	\$25,034	\$1,446,545	\$14,883	\$14,883	\$1,461,428
Total Washington	\$316,506,294	\$7,100,400	\$323,606,694	\$5,641,573	\$119,558	\$5,761,131	\$329,367,825	\$7,344,773	\$7,344,773	\$336,712,598
Source / Formula	305 Report		A + B		Customer Info. Services Table 3	D + E	C + F	Table 3	H	G + I

¹ Adjustments back out Schedule 191 (System Benefits Charge) -\$10,463,352, Schedule 96 (Renewable Energy Revenue One-Time Credit) \$13,000,000, SMUD -\$255,627, Chehalis Deferral \$3,000,000, Revenue Accounting Adjustments \$11,262,585 and DSM -\$10,902,034.

² Amounts included in 305 Report and not unadjusted results relate to Blue Sky revenues and BPA Residential Exchange Credits

	KWhs		
	A	B	C
	Total kWhs	Total Adjustments ¹ kWhs	Total Adjusted KWhs
Residential	1,594,742,649	30,491,319	1,625,233,968
Commercial	1,536,473,305	(26,597,020)	1,509,876,285
Industrial	799,870,376	0	799,870,376
Irrigation	174,977,142	(12,556,755)	162,420,387
Public St & Hwy	11,582,651	0	11,582,651
Total Washington	4,117,646,123	(8,662,455)	4,108,983,668
Source / Formula	305 Report	Table 2	A + B

¹ Temperature normalization -8,662,455 kWh.

PacifiCorp
Washington Results of Operations - December 2014
Summary of Revenue Adjustments

	Average Customers	Booked kWhs	Restating Temperature Adjustments ¹ kWhs	Total Adjustments kWhs	Adjusted kWhs	Booked Revenues \$	Restating Adjustments ² \$	Annualized Adjustments ³ \$	Total Adjustments	Adjusted Revenue
Residential										
02RES00016	99,277	1,500,324,105	28,517,230	28,517,230	1,528,841,335	\$125,516,367	\$9,660,344	\$3,388,630	\$13,048,974	\$138,565,341
02RES00017	5,400	80,813,995	2,001,313	2,001,313	82,815,308	\$6,702,729	\$555,974	\$181,962	\$737,936	\$7,440,664
02RES00018	83	2,258,529	41,608	41,608	2,300,137	\$207,392	\$15,470	\$5,587	\$21,057	\$228,449
02RES00018X	18	427,606	0	0	427,606	\$38,154	\$2,181	\$1,011	\$3,192	\$41,346
02NETMT135	161	2,410,785	0	0	2,410,785	\$208,958	\$11,987	\$5,539	\$17,526	\$226,484
02RGN58024	3,044	19,358,915	-68,831	-68,831	19,290,084	\$2,040,323	\$92,719	\$23,956	\$116,675	\$2,156,998
Subtotal	107,982	1,605,593,935	30,491,319	30,491,319	1,636,085,254	\$134,713,922	\$10,338,674	\$3,606,685	\$13,945,359	\$145,052,596
02OAL.T015R	1,118	1,032,714	0	0	1,032,714	\$144,158	\$4,173	\$1,675	\$5,848	\$150,006
Subtotal	1,118	1,032,714	0	0	1,032,714	\$144,158	\$4,173	\$1,675	\$5,848	\$148,331
AGA	0	0	0	0	0	\$904	\$0	\$0	\$0	\$904
Chehalis Deferral	0	0	0	0	0	-\$1,320,000	\$1,320,000	\$0	\$1,320,000	\$0
Rev Adjustment	0	0	0	0	0	\$4,858,379	-\$4,858,379	\$0	-\$4,858,379	\$0
Acquisition Commitment	0	0	0	0	0	\$0	\$0	\$0	\$0	\$0
Centralia Refund	0	0	0	0	0	\$0	\$0	\$0	\$0	\$0
Merger Credit	0	0	0	0	0	\$0	\$0	\$0	\$0	\$0
DSM	0	0	0	0	0	\$4,676,006	-\$4,676,006	\$0	-\$4,676,006	\$0
Blue Sky	0	0	0	0	0	\$126,825	-\$126,825	\$0	-\$126,825	\$0
BPA Balance Acct.	0	0	0	0	0	-\$421,062	\$421,062	\$0	\$421,062	\$0
SMUD	0	0	0	0	0	\$105,830	-\$105,830	\$0	-\$105,830	\$0
Unbilled Sales	0	-11,884,000	0	0	-11,884,000	-\$748,000	\$0	\$0	\$0	-\$748,000
Total	109,099	1,594,742,649	30,491,319	30,491,319	1,625,233,968	\$133,262,327	\$11,191,503	\$3,606,360	\$14,799,863	\$148,062,191
Commercial										
02GNSV0024	15,345	513,925,536	-8,997,912	-8,997,912	504,927,624	\$44,718,720	-\$332,052	\$498,507	\$166,455	\$44,885,175
02GNSV024F	117	1,270,427	0	0	1,270,427	\$163,299	\$2,305	\$4,165	\$167,464	\$167,464
02GNSV24FP	84	185,071	0	0	185,071	\$82,188	\$3,225	\$939	\$4,184	\$86,371
Subtotal	15,546	515,381,034	-8,997,912	-8,997,912	506,383,122	\$44,964,206	-\$326,522	\$501,326	\$174,804	\$45,139,010
021.GSV0036	963	819,143,347	-14,153,157	-14,153,157	804,990,190	\$60,077,540	\$28,777	\$1,506,735	\$1,335,512	\$61,613,052
Subtotal	963	819,143,347	-14,153,157	-14,153,157	804,990,190	\$60,077,540	\$28,777	\$1,506,735	\$1,335,512	\$61,613,052
021.GSV048T	35	188,201,960	-3,445,950	-3,445,950	184,756,010	\$12,663,173	\$70,182	\$319,062	\$389,244	\$13,052,417
Subtotal	35	188,201,960	-3,445,950	-3,445,950	184,756,010	\$12,663,173	\$70,182	\$319,062	\$389,244	\$13,052,417
02OAL.T015N	1,294	2,089,088	0	0	2,089,088	\$287,382	\$1,893	\$3,207	\$5,160	\$292,541
02RCFL0054	30	266,876	0	0	266,876	\$23,346	-\$156	\$262	\$106	\$23,452
Subtotal	1,324	2,355,964	0	0	2,355,964	\$310,728	\$1,737	\$3,529	\$5,266	\$315,994
AGA	0	0	0	0	0	\$396,065	\$0	\$0	\$0	\$396,065
Chehalis Deferral	0	0	0	0	0	-\$1,020,000	\$1,020,000	\$0	\$1,020,000	\$0
Rev Adjustment	0	0	0	0	0	-\$4,129,131	\$4,129,131	\$0	\$4,129,131	\$0
Acquisition Commitment	0	0	0	0	0	\$0	\$0	\$0	\$0	\$0
DSM	0	0	0	0	0	\$4,004,906	-\$4,004,906	\$0	-\$4,004,906	\$0
Blue Sky	0	0	0	0	0	\$54,752	-\$34,752	\$0	-\$34,752	\$0
BPA Balance Acct	0	0	0	0	0	\$23,036	-\$23,036	\$0	-\$23,036	\$0
SMUD	0	0	0	0	0	\$97,430	-\$97,430	\$0	-\$97,430	\$0
Unbilled Sales	0	11,391,000	0	0	11,391,000	\$1,139,000	\$0	\$0	\$0	\$1,139,000
Total	17,868	1,536,473,305	-26,597,020	-26,597,020	1,509,876,285	\$118,561,704	\$763,181	\$2,330,652	\$3,093,833	\$121,655,537
Industrial										
02GNSV0024	393	18,057,912	0	0	18,057,912	\$1,571,880	\$11,192	\$17,780	\$28,972	\$1,600,852
02GNSV024F	4	33,312	0	0	33,312	\$7,930	\$192	\$91	\$283	\$8,214
02GNSV24FP	1	\$,909	0	0	\$,909	\$2,189	\$87	\$26	\$113	\$2,302
Subtotal	398	18,097,133	0	0	18,097,133	\$1,581,999	\$11,472	\$17,897	\$29,369	\$1,611,368
021.GSV0036	119	103,930,538	0	0	103,930,538	\$8,013,529	\$85,630	\$203,028	\$288,658	\$8,302,187
Subtotal	119	103,930,538	0	0	103,930,538	\$8,013,529	\$85,630	\$203,028	\$288,658	\$8,302,187
02PRSV47TM	1	1,996,000	0	0	1,996,000	\$293,874	\$9,823	\$7,709	\$17,532	\$311,406
021.GSV048M	0	0	0	0	0	\$0	\$0	\$0	\$0	\$0
021.GSV048T	31	679,498,450	0	0	679,498,450	\$39,753,291	\$534,382	\$1,009,495	\$1,543,877	\$41,297,168
Subtotal	32	681,494,450	0	0	681,494,450	\$40,047,165	\$544,205	\$1,017,204	\$1,561,409	\$41,608,575
02OAL.T015N	56	149,255	0	0	149,255	\$19,271	\$67	\$283	\$283	\$19,555
Subtotal	56	149,255	0	0	149,255	\$19,271	\$67	\$283	\$283	\$19,555
AGA	0	0	0	0	0	\$0	\$0	\$0	\$0	\$0
Chehalis Deferral	0	0	0	0	0	-\$510,000	\$510,000	\$0	\$510,000	\$0
Rev Adjustment	0	0	0	0	0	-\$1,761,787	\$1,761,787	\$0	\$1,761,787	\$0
DSM	0	0	0	0	0	\$1,700,460	-\$1,700,460	\$0	-\$1,700,460	\$0
BPA Balancing Acct	0	0	0	0	0	\$209	-\$209	\$0	-\$209	\$0
SMUD	0	0	0	0	0	-\$52,367	\$52,367	\$0	-\$52,367	\$0
Unbilled Sales	0	-3,801,000	0	0	-3,801,000	-\$44,000	\$0	\$0	\$0	-\$44,000
Total	605	799,870,376	0	0	799,870,376	\$49,099,213	\$1,160,124	\$1,238,347	\$2,398,471	\$51,497,684

	Average Customers	Booked KWhs	Temperature Adjustments ¹ KWhs	Total Adjustments KWhs	Adjusted KWhs	Booked Revenues \$	Restating Adjustments ² \$	Annualized Adjustments ² \$	Total Adjustments	Adjusted Revenue
Irrigation										
02AFPSV0040	4,013	134,152,368	-12,556,755	-12,556,755	121,595,613	\$10,473,595	-\$302,826	\$113,743	-\$189,083	\$10,284,512
02AFPSV040X	1,214	40,862,774	0	0	40,862,774	\$3,463,324	\$5,085	\$38,788	\$43,873	\$3,507,197
Subtotal	5,227	175,015,142	-12,556,755	-12,556,755	162,458,387	\$13,936,920	-\$297,741	\$152,531	-\$145,210	\$13,791,710
AGA	0	0	0	0	0	\$233,648	\$0	\$0	\$0	\$233,648
Irrigation Demand Charge	0	0	0	0	0	\$0	\$0	\$0	\$0	\$0
Chehalis Deferral	0	0	0	0	0	\$120,000	\$120,000	\$0	\$120,000	\$0
Rev Adjustment	0	0	0	0	0	-\$485,911	\$485,911	\$0	\$485,911	\$0
DSM	0	0	0	0	0	\$492,680	-\$492,680	\$0	-\$492,680	\$0
Blue Sky	0	0	0	0	0	\$107	-\$107	\$0	-\$107	\$0
BPA Balancing Acct	0	0	0	0	0	\$22,392	-\$22,392	\$0	-\$22,392	\$0
BPA Adjustment Fee	0	0	0	0	0	\$71,302	-\$71,302	\$0	-\$71,302	\$0
Unbilled Sales	0	-38,000	0	0	-38,000	\$11,000	\$0	\$0	\$0	\$11,000
Total	5,227	174,977,142	-12,556,755	-12,556,755	162,420,387	\$14,161,538	-\$278,311	\$152,531	-\$125,780	\$14,035,758
Public Street & Highway Lighting										
02COSL0052	15	206,787	0	0	206,787	\$34,676	\$169	\$391	\$560	\$35,235
02CJUSL053F	111	3,671,853	0	0	3,671,853	\$252,176	-\$1,521	\$2,813	\$1,292	\$253,468
02CJUSL053M	105	1,148,710	0	0	1,148,710	\$81,429	-\$397	\$909	\$512	\$81,941
02HPSV0051	159	3,870,918	0	0	3,870,918	\$747,076	-\$2,308	\$8,381	\$5,873	\$752,049
02MVSL0057	40	1,742,383	0	0	1,742,383	\$214,458	-\$104	\$2,389	\$2,285	\$216,743
02CFR0012	0	0	0	0	0	\$91	\$0	\$0	\$0	\$91
Sub Total	429	10,640,651	0	0	10,640,651	\$1,329,905	-\$4,360	\$14,883	\$10,523	\$1,340,428
AGA	0	0	0	0	0	\$0	\$0	\$0	\$0	\$0
Chehalis Deferral	0	0	0	0	0	-\$30,000	\$30,000	\$0	\$30,000	\$0
Rev Adjustment	0	0	0	0	0	-\$27,376	\$27,376	\$0	\$27,376	\$0
DSM	0	0	0	0	0	\$27,982	-\$27,982	\$0	-\$27,982	\$0
Unbilled Sales	0	942,000	0	0	942,000	\$121,000	\$0	\$0	\$0	\$121,000
Total	429	11,582,651	0	0	11,582,651	\$1,421,511	\$25,034	\$14,883	\$39,917	\$1,461,428
Total	133,228	4,117,646,123	-8,662,455	-8,662,455	4,108,983,668	\$316,506,294	\$12,861,531	\$7,344,773	\$20,206,304	\$336,712,598

¹ Temperature normalization.² Removes Schedule 98 (BPA), Schedule 96 (Renewable Energy Revenue One-Time Credit), Schedule 191 (System Benefits Charge), SMUD, Revenue Accounting Adjustments, Chehalis Deferral, DSM, Blue Sky, and includes temperature adjustment.³ Price Change effective March 31, 2015 for \$9.56/m. Represents 276 days of new rate.

PacifiCorp
Washington Results of Operations - December 2014
Summary of Revenue Adjustments

305	Booked Revenues	Restating					Total Restating Adj.	Total Adj. Rev.	Annualized			Total Adj. Rev.	Adjusted Revenue	
		Normalization ¹	BPA		REC	Temperature			Rate Change ² Effective 03/31/2015	Total Annualized Adj.	Restating and Annualized Adj.			Adjustments
			Adjustment	Adjustment										
Residential														
02RES00016	\$125,516,367	-\$4,245,917	\$6,328,604	\$5,218,031	\$2,359,626	\$9,660,344	\$135,176,711	3.34%	\$3,388,630	\$3,388,630	\$138,565,341	\$13,048,974	\$138,565,341	
02RES00017	\$6,702,729	-\$228,704	\$341,024	\$278,649	\$165,004	\$555,974	\$7,258,702	3.34%	\$181,962	\$181,962	\$7,440,664	\$737,936	\$7,440,664	
02RES00018	\$207,392	-\$6,392	\$9,531	\$8,622	\$3,709	\$15,470	\$222,862	3.34%	\$5,587	\$5,587	\$228,449	\$21,057	\$228,449	
02RES0018X	\$38,134	-\$1,210	\$1,805	\$1,386	\$0	\$2,181	\$40,335	3.34%	\$1,011	\$1,011	\$41,346	\$3,192	\$41,346	
02NETM7135	\$208,938	-\$6,823	\$10,122	\$8,687	\$0	\$11,987	\$220,945	3.34%	\$5,539	\$5,539	\$226,484	\$17,326	\$226,484	
02RGNSB024	\$2,040,523	-\$54,786	\$80,235	\$73,072	-\$6,402	\$92,719	\$2,133,042	1.49%	\$23,926	\$23,926	\$2,156,968	\$116,673	\$2,156,968	
Subtotal	\$134,713,922	-\$4,543,831	\$6,771,321	\$5,589,247	\$2,521,937	\$10,338,674	\$145,052,596		\$3,606,685	\$3,606,685	\$148,659,281	\$13,945,359	\$148,659,281	
02OALT015R	\$144,158	-\$2,644	\$4,361	\$2,455	\$0	\$4,173	\$148,331	1.50%	\$1,675	\$1,675	\$150,006	\$5,848	\$150,006	
Subtotal	\$144,158	-\$2,644	\$4,361	\$2,455	\$0	\$4,173	\$148,331		\$1,675	\$1,675	\$150,006	\$5,848	\$150,006	
AGA	\$904	\$0	\$0	\$0	\$0	\$0	\$904	0.00%	\$0	\$0	\$904	\$0	\$904	
Chehalis Deferral	-\$1,320,000	\$1,320,000	\$0	\$0	\$0	\$1,320,000	\$0	0.00%	\$0	\$0	\$0	\$1,320,000	\$0	
Rev Adjustment	-\$4,858,379	\$4,858,379	\$0	\$0	\$0	\$4,858,379	\$0	0.00%	\$0	\$0	\$0	\$4,858,379	\$0	
Acquisition Commitment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	\$0	\$0	\$0	\$0	\$0	
Centralia Refund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	\$0	\$0	\$0	\$0	\$0	
Merger Credit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	\$0	\$0	\$0	\$0	\$0	
DSM	\$4,676,066	-\$4,676,066	\$0	\$0	\$0	\$0	-\$4,676,066	0.00%	\$0	\$0	\$0	-\$4,676,066	\$0	
Blue Sky	\$126,825	-\$126,825	\$0	\$0	\$0	-\$126,825	\$0	0.00%	\$0	\$0	\$0	-\$126,825	\$0	
BPA Balancing Account	\$421,062	\$0	-\$421,062	\$0	\$0	-\$421,062	\$0	0.00%	\$0	\$0	\$0	-\$421,062	\$0	
SMUD	\$105,830	-\$105,830	\$0	\$0	\$0	-\$105,830	\$0	0.00%	\$0	\$0	\$0	-\$105,830	\$0	
Unbilled Rev	-\$748,000	\$0	\$0	\$0	\$0	\$0	-\$748,000	0.00%	\$0	\$0	-\$748,000	\$0	-\$748,000	
Total	\$133,262,327.37	-\$3,276,756	\$6,354,620	\$5,591,702	\$2,521,937	\$11,191,503	\$144,453,831	\$0	\$3,608,360	\$3,608,360	\$148,062,191	\$14,799,863	\$148,062,191	
Commercial														
02GNSV0024	\$44,718,720	-\$1,454,409	\$139,768	\$1,614,702	-\$632,113	-\$332,052	\$44,386,668	1.49%	\$498,507	\$498,507	\$44,885,175	\$166,455	\$44,885,175	
02GNSV024E	\$163,299	-\$3,595	\$4	\$5,896	\$0	\$2,305	\$165,604	1.49%	\$1,860	\$1,860	\$167,464	\$4,165	\$167,464	
02GNSV24FP	\$82,188	-\$524	\$781	\$2,968	\$0	\$3,225	\$85,412	1.49%	\$959	\$959	\$86,371	\$4,184	\$86,371	
Subtotal	\$44,964,206	-\$1,458,528	\$140,553	\$1,623,566	-\$632,113	-\$326,522	\$44,637,684		\$501,326	\$501,326	\$45,139,010	\$174,804	\$45,139,010	
02LGSV0036	\$60,077,540	-\$1,965,944	\$301,771	\$2,452,503	-\$759,553	\$28,777	\$60,106,317	3.34%	\$1,506,735	\$1,506,735	\$61,613,052	\$1,535,512	\$61,613,052	
Subtotal	\$60,077,540	-\$1,965,944	\$301,771	\$2,452,503	-\$759,553	\$28,777	\$60,106,317		\$1,506,735	\$1,506,735	\$61,613,052	\$1,535,512	\$61,613,052	
02LGSV048T	\$12,663,173	-\$365,112	\$0	\$590,138	-\$154,844	\$70,182	\$12,733,355	3.34%	\$319,062	\$319,062	\$13,052,417	\$389,244	\$13,052,417	
Subtotal	\$12,663,173	-\$365,112	\$0	\$590,138	-\$154,844	\$70,182	\$12,733,355		\$319,062	\$319,062	\$13,052,417	\$389,244	\$13,052,417	
02OALT015N	\$287,332	-\$5,348	\$2,346	\$4,895	\$0	\$1,893	\$289,274	1.50%	\$3,267	\$3,267	\$292,541	\$5,160	\$292,541	
02RCTL0054	\$23,346	-\$785	\$0	\$629	\$0	-\$156	\$23,190	1.50%	\$262	\$262	\$23,452	\$106	\$23,452	
Subtotal	\$310,728	-\$6,133	\$2,346	\$5,524	\$0	\$1,737	\$312,465		\$3,529	\$3,529	\$315,994	\$5,266	\$315,994	
AGA	\$396,065	\$0	\$0	\$0	\$0	\$0	\$396,065	0.00%	\$0	\$0	\$396,065	\$0	\$396,065	
Chehalis Deferral	-\$1,020,000	\$1,020,000	\$0	\$0	\$0	\$1,020,000	\$0	0.00%	\$0	\$0	\$0	\$1,020,000	\$0	
Rev Adjustment	-\$4,129,131	\$4,129,131	\$0	\$0	\$0	\$4,129,131	\$0	0.00%	\$0	\$0	\$0	\$4,129,131	\$0	
Acquisition Commitment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	\$0	\$0	\$0	\$0	\$0	
DSM	\$4,004,906	-\$4,004,906	\$0	\$0	\$0	-\$4,004,906	\$0	0.00%	\$0	\$0	\$0	-\$4,004,906	\$0	
Blue Sky	\$34,757	-\$34,757	\$0	\$0	\$0	-\$34,757	\$0	0.00%	\$0	\$0	\$0	-\$34,757	\$0	
BPA Balance Acct	\$23,036	\$0	-\$23,036	\$0	\$0	-\$23,036	\$0	0.00%	\$0	\$0	\$0	-\$23,036	\$0	
SMUD	\$97,450	-\$97,450	\$0	\$0	\$0	-\$97,450	\$0	0.00%	\$0	\$0	\$0	-\$97,450	\$0	
Unbilled Rev	\$1,139,000	\$0	\$0	\$0	\$0	\$0	\$1,139,000	0.00%	\$0	\$0	\$1,139,000	\$0	\$1,139,000	
Total	\$118,561,704.46	-\$2,783,674	\$421,634	\$4,671,731	-\$1,546,510	\$763,181	\$119,324,885	\$0	\$2,330,652	\$2,330,652	\$121,655,537	\$3,093,833	\$121,655,537	

305	Booked Revenues	Restating						Annualized				Total Adjustments	Adjusted Revenue	
		Normalization ¹	BPA Adjustment	REC Adjustment	Temperature	Total Restating Adj.	Total Adj. Rev.	Rate Change ² Increase	Total Annualized		Total Adj. Rev. Restating and Annualized Adj.			
									Effective 03/31/2015	Adj.				
Industrial														
02GNSV0024	\$1,571,880	-\$51,104	\$5,539	\$56,757	\$0	\$11,192	\$1,583,072	1.49%	\$17,780	\$17,780	\$1,600,852	\$28,972	\$1,600,852	
02GNSV024F	\$7,930	-\$94	\$0	\$286	\$0	\$192	\$8,123	1.49%	\$91	\$91	\$8,214	\$283	\$8,214	
02GNSV244P	\$2,189	-\$17	\$25	\$79	\$0	\$87	\$2,276	1.49%	\$26	\$26	\$2,302	\$113	\$2,302	
Subtotal	\$1,581,999	-\$51,215	\$5,564	\$57,123	\$0	\$11,472	\$1,593,471		\$17,897	\$17,897	\$1,611,368	\$29,369	\$1,611,368	
02LGSV0036	\$8,013,529	-\$249,433	\$7,932	\$327,131	\$0	\$85,630	\$8,099,159	3.34%	\$203,028	\$203,028	\$8,302,187	\$288,658	\$8,302,187	
Subtotal	\$8,013,529	-\$249,433	\$7,932	\$327,131	\$0	\$85,630	\$8,099,159		\$203,028	\$203,028	\$8,302,187	\$288,658	\$8,302,187	
02PRSV47TM	\$293,874	-\$3,872	\$0	\$13,695	\$0	\$9,823	\$303,697	3.38%	\$7,709	\$7,709	\$311,406	\$17,532	\$311,406	
02LGSV048M	\$0	\$0	\$0	\$0	\$0	\$0	\$0	3.34%	\$0	\$0	\$0	\$0	\$0	
02LGSV048T	\$39,753,291	-\$1,318,227	\$0	\$1,852,609	\$0	\$534,382	\$40,287,673	3.34%	\$1,009,495	\$1,009,495	\$41,297,168	\$1,543,877	\$41,297,168	
Subtotal	\$40,047,165	-\$1,322,099	\$0	\$1,866,304	\$0	\$544,205	\$40,591,371		\$1,017,204	\$1,017,204	\$41,608,575	\$1,561,409	\$41,608,575	
02OAL7015N	\$19,271	-\$382	\$120	\$328	\$0	\$67	\$19,337	1.50%	\$218	\$218	\$19,555	\$285	\$19,555	
Subtotal	\$19,271	-\$382	\$120	\$328	\$0	\$67	\$19,337		\$218	\$218	\$19,555	\$285	\$19,555	
AGA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	\$0	\$0	\$0	\$0	\$0	
Chehalis Deferral	-\$510,000	\$510,000	\$0	\$0	\$0	\$510,000	\$0	0.00%	\$0	\$0	\$0	\$510,000	\$0	
Rev Adjustment	\$1,761,787	-\$1,761,787	\$0	\$0	\$0	\$1,761,787	\$0	0.00%	\$0	\$0	\$0	\$1,761,787	\$0	
DSM	\$1,700,460	-\$1,700,460	\$0	\$0	\$0	-\$1,700,460	\$0	0.00%	\$0	\$0	\$0	-\$1,700,460	\$0	
BPA Balancing Acct	\$209	\$0	-\$209	\$0	\$0	-\$209	\$0	0.00%	\$0	\$0	\$0	-\$209	\$0	
SMUD	\$52,367	-\$52,367	\$0	\$0	\$0	-\$52,367	\$0	0.00%	\$0	\$0	\$0	-\$52,367	\$0	
Unbilled Rev.	-\$44,000	\$0	\$0	\$0	\$0	\$0	-\$44,000	0.00%	\$0	\$0	-\$44,000	\$0	-\$44,000	
Total	\$49,099,213.21	-\$1,104,170	\$13,408	\$2,250,886	\$0	\$1,160,124	\$50,259,337			\$1,238,347	\$1,238,347	\$51,497,684	\$2,398,471	\$51,497,684
Irrigation														
02APSV0040	\$10,473,595	-\$360,870	\$566,117	\$347,795	-\$855,868	-\$302,826	\$10,170,769	1.49%	\$113,743	\$113,743	\$10,284,512	-\$189,083	\$10,284,512	
02APSV040X	\$3,463,324	-\$109,921	\$0	\$115,006	\$0	\$5,085	\$3,468,409	1.49%	\$38,788	\$38,788	\$3,507,197	\$43,873	\$3,507,197	
Subtotal	\$13,936,920	-\$470,791	\$566,117	\$462,801	-\$855,868	-\$297,741	\$13,639,179		\$152,531	\$152,531	\$13,791,710	-\$145,210	\$13,791,710	
AGA	\$233,048	\$0	\$0	\$0	\$0	\$0	\$233,048	0.00%	\$0	\$0	\$233,048	\$0	\$233,048	
Irrigation Demand Charge	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	\$0	\$0	\$0	\$0	\$0	
Chehalis Deferral	-\$120,000	\$120,000	\$0	\$0	\$0	\$120,000	\$0	0.00%	\$0	\$0	\$0	\$120,000	\$0	
Rev Adjustment	\$485,911	-\$485,911	\$0	\$0	\$0	\$485,911	\$0	0.00%	\$0	\$0	\$0	\$485,911	\$0	
DSM	\$492,680	-\$492,680	\$0	\$0	\$0	-\$492,680	\$0	0.00%	\$0	\$0	\$0	-\$492,680	\$0	
Blue Sky	\$107	-\$107	\$0	\$0	\$0	-\$107	\$0	0.00%	\$0	\$0	\$0	-\$107	\$0	
BPA Balancing Acct	\$22,352	\$0	-\$22,352	\$0	\$0	-\$22,352	\$0	0.00%	\$0	\$0	\$0	-\$22,352	\$0	
BPA Adjustment Fee	\$71,302	\$0	-\$71,302	\$0	\$0	-\$71,302	\$0	0.00%	\$0	\$0	\$0	-\$71,302	\$0	
Unbilled Rev.	\$11,000	\$0	\$0	\$0	\$0	\$0	\$11,000	0.00%	\$0	\$0	\$11,000	\$0	\$11,000	
Total	\$14,161,537.98	-\$357,666	\$472,423	\$462,801	-\$855,868	-\$278,311	\$19,885,227			\$152,531	\$152,531	\$14,035,758	-\$125,780	\$14,035,758
Public Street & Highway Lighting														
02COSL0052	\$34,676	-\$529	\$0	\$698	\$0	\$169	\$34,844	1.49%	\$391	\$391	\$35,235	\$560	\$35,235	
02CJSL053F	\$252,176	-\$9,400	\$0	\$7,879	\$0	-\$1,521	\$250,655	1.49%	\$2,813	\$2,813	\$253,468	\$1,292	\$253,468	
02CJSL053M	\$81,429	-\$2,941	\$0	\$2,544	\$0	-\$397	\$81,032	1.49%	\$909	\$909	\$81,941	\$512	\$81,941	
02HPSV0051	\$747,076	-\$9,910	\$0	\$7,402	\$0	-\$2,508	\$744,568	1.49%	\$8,381	\$8,381	\$752,949	\$5,873	\$752,949	
02MVSLO057	\$214,458	-\$4,461	\$0	\$4,357	\$0	-\$104	\$214,354	1.48%	\$2,389	\$2,389	\$216,743	\$2,285	\$216,743	
02CFR0012	\$91	\$0	\$0	\$0	\$0	\$0	\$91	0.00%	\$0	\$0	\$91	\$0	\$91	
Sub Total	\$1,329,905	-\$27,240	\$0	\$22,880	\$0	-\$4,360	\$1,325,545		\$14,883	\$14,883	\$1,340,428	\$10,523	\$1,340,428	
AGA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	\$0	\$0	\$0	\$0	\$0	
Chehalis Deferral	-\$30,000	\$30,000	\$0	\$0	\$0	\$30,000	\$0	0.00%	\$0	\$0	\$0	\$30,000	\$0	
Rev Adjustment	\$27,376	-\$27,376	\$0	\$0	\$0	-\$27,376	\$0	0.00%	\$0	\$0	\$0	-\$27,376	\$0	
DSM	\$27,982	-\$27,982	\$0	\$0	\$0	-\$27,982	\$0	0.00%	\$0	\$0	\$0	-\$27,982	\$0	
Unbilled Rev.	\$121,000	\$0	\$0	\$0	\$0	\$0	\$121,000	0.00%	\$0	\$0	\$121,000	\$0	\$121,000	
Total	\$1,421,511.02	\$2,154	\$0	\$22,880	\$0	\$25,034	\$1,446,545			\$14,883	\$14,883	\$1,461,428	\$30,917	\$1,461,428
Washington Total	\$316,596,294	-\$7,520,112	\$7,262,085	\$13,000,000	\$119,558	\$12,861,531	\$329,367,825			\$7,344,773	\$7,344,773	\$336,712,598	\$20,206,304	\$336,712,598

¹ Adjustments back out Schedule 191 (System Benefits Charge) -\$10,463,352, SMUD -\$255,627, Acquisition Commitment \$0, Central Refund \$0, Merger Credits \$0

Chehalis Deferral \$3,000,000, Revenue Accounting Adjustments \$11,262,585, Irrigation Demand Charge Accrual \$0, DSM -\$10,902,034, and Blue Sky -\$161,685.

² Price Change effective March 31, 2015 for \$9.56m. Represents 276 days of new rate.

	<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	2,441,771	WA	Situs	2,441,771	3.1.1
Commercial	442	RES	1,922,809	WA	Situs	1,922,809	3.1.1
Industrial ¹	442	RES	1,251,958	WA	Situs	1,251,958	3.1.1
Public Street & Highway	444	RES	25,034	WA	Situs	25,034	3.1.1
			<u>5,641,573</u>			<u>5,641,573</u>	

¹ Includes Irrigation

Description of Adjustment

This restating adjustment removes revenue adjustment items that should not be included in regulatory results. The revenues for the 12-months ended December 2014 are normalized by removing Schedule 191 (System Benefits Charge) -\$10,463,352, Schedule 96 (Renewable Energy Revenue One-Time Credit) \$13,000,000, SMUD -\$255,627, Chehalis Deferral \$3,000,000, Revenue Accounting Adjustments \$11,262,585 and DSM -\$10,902,034.

	<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	PRO	3,608,360	WA	Situs	3,608,360	3.1.1
Commercial	442	PRO	2,330,652	WA	Situs	2,330,652	3.1.1
Industrial ¹	442	PRO	1,390,878	WA	Situs	1,390,878	3.1.1
Public St. & Hwy	444	PRO	14,883	WA	Situs	14,883	3.1.1
			<u>7,344,773</u>			<u>7,344,773</u>	

¹Includes Irrigation

Description of Adjustment

This pro forma adjustment brings in nine months of the \$9.6 million rate increase ordered in rate case Docket No. UE-140762 which was effective March 31, 2015.

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Operating Income:							
Remove 12 ME Dec 2014 Allowance Sales	4118	PRO	1,117	SE	7.603%	85	3.4.2
Add 12 ME Dec 2015 Amortization	4118	PRO	(11,696)	WA	Situs	(11,696)	3.4.2
			<u>(10,579)</u>			<u>(11,611)</u>	
Adjustment to Rate Base:							
Regulatory Deferred Sales	25398	PRO	(5,480)	WA	Situs	(5,480)	3.4.2
Adjustment to Tax:							
Accum Deferred Income Taxes	190	PRO	2,081	WA	Situs	2,081	3.4.3
Schedule M Additions	SCHMAT	PRO	-	WA	Situs	-	3.4.3
Schedule M Deduction	SCHMDT	PRO	11,696	WA	Situs	11,696	3.4.3
DIT Expense	41110	PRO	-	WA	Situs	-	3.4.3
DIT Expense	41010	PRO	4,439	WA	Situs	4,439	3.4.3

Description of Adjustment

This pro forma adjustment removes the SO2 allowance sales occurring in the 12 months ended December 2014. This adjustment reflects a five-year amortization methodology approved in UE-100749. Washington's allocation of the revenues is determined by the allowances provided by the Chehalis, Hermiston, Jim Bridger and Colstrip Unit 4 generating resources.

Part 1000
 Review of Operations - December 2014
 SO2 Emission Allowance Sales

Beginning of the Period
 Ending of the Period

Dec-14
 Dec-15

Description	Date	Booked	Sales To Date Dec-15	Accumulated Amortization Dec-15	End Unamort Balance Dec-15	Current Period Amortization 12 Months Ended	Req Unamort Balance Dec-14	Unrealized Gain SCHMAT 12 ME Dec-15	Realized Gain SCHMOT 12 ME Dec-15	D.I.T. Expense 12 Months Ended	Accumulated Deferred Income Tax Dec-14	Accumulated Deferred Income Tax Dec-15
Apr 1995 Sale	Apr-95		2,294,650	2,294,650	0	0	0	0	0	0	0	0
May 1995 Sale	May-95		25,252	25,252	0	0	0	0	0	0	0	0
Jun 1995 Sale	Jun-95		1,086,300	1,086,300	0	0	0	0	0	0	0	0
Jul 1995 Sale	Jul-95		2,748,523	2,748,523	0	0	0	0	0	0	0	0
Aug 1995 Sale	Aug-95		3,074	3,074	4	4	0	0	0	0	0	0
Sep 1995 Sale	Sep-95		1,456,636	1,456,636	0	0	0	0	0	0	0	0
Oct 1995 Sale	Oct-95		5,374	5,374	0	0	0	0	0	0	0	0
Nov 1995 Sale	Nov-95		1,315,000	1,315,000	0	0	0	0	0	0	0	0
Dec 1995 Sale	Dec-95		2,086,250	2,086,250	0	0	0	0	0	0	0	0
Jan 1996 Sale	Jan-96		268,000	268,000	0	0	0	0	0	0	0	0
Feb 1996 Sale	Feb-96		1,502,288	1,502,288	0	0	0	0	0	0	0	0
Mar 1996 Sale	Mar-96		1,265,449	1,265,449	0	0	0	0	0	0	0	0
Apr 1996 Sale	Apr-96		3,308	3,308	0	0	0	0	0	0	0	0
May 1996 Sale	May-96		1,807,020	1,807,020	0	0	0	0	0	0	0	0
Jun 1996 Sale	Jun-96		6,083,388	6,083,388	0	0	0	0	0	0	0	0
Jul 1996 Sale	Jul-96		1,588,800	1,588,800	0	0	0	0	0	0	0	0
Aug 1996 Sale	Aug-96		1,100,000	1,100,000	0	0	0	0	0	0	0	0
Sep 1996 Sale	Sep-96		2,182,250	2,182,250	0	0	0	0	0	0	0	0
Oct 1996 Sale	Oct-96		1,175,500	1,175,500	0	0	0	0	0	0	0	0
Nov 1996 Sale	Nov-96		2,070,215	2,070,215	0	0	0	0	0	0	0	0
Dec 1996 Sale	Dec-96		1,225,898	1,225,898	0	0	0	0	0	0	0	0
Jan 1997 Sale	Jan-97		2,852,500	2,852,500	0	0	0	0	0	0	0	0
Feb 1997 Sale	Feb-97		1,468,000	1,468,000	0	0	0	0	0	0	0	0
Mar 1997 Sale	Mar-97		945,000	945,000	0	0	0	0	0	0	0	0
Apr 1997 Sale	Apr-97		2,875,000	2,875,000	0	0	0	0	0	0	0	0
May 1997 Sale	May-97		6,282,308	6,282,308	0	0	0	0	0	0	0	0
Jun 1997 Sale	Jun-97		271,483	271,483	0	0	0	0	0	0	0	0
Jul 1997 Sale	Jul-97		5,701	5,701	0	0	0	0	0	0	0	0
Aug 1997 Sale	Aug-97		4,046	4,046	0	0	0	0	0	0	0	0
Sep 1997 Sale	Sep-97		428,713	428,713	0	0	0	0	0	0	0	0
Oct 1997 Sale	Oct-97		7,655	7,655	0	0	0	0	0	0	0	0
Nov 1997 Sale	Nov-97		2,143	2,143	0	0	0	0	0	0	0	0
Dec 1997 Sale	Dec-97		488,302	488,302	0	0	0	0	0	0	0	0
Jan 1998 Sale	Jan-98		2,202,000	2,202,000	0	0	0	0	0	0	0	0
Feb 1998 Sale	Feb-98		2,286,500	2,286,500	0	0	0	0	0	0	0	0
Mar 1998 Sale	Mar-98		2,341,624	2,341,624	0	0	0	0	0	0	0	0
Apr 1998 Sale	Apr-98		2,178,932	2,178,932	0	0	0	0	0	0	0	0
May 1998 Sale	May-98		1,329,249	1,329,249	0	0	0	0	0	0	0	0
Jun 1998 Sale	Jun-98		5,065,500	5,065,500	0	0	0	0	0	0	0	0
Jul 1998 Sale	Jul-98		2,100	2,100	0	0	0	0	0	0	0	0
Aug 1998 Sale	Aug-98		62,583	62,583	0	0	0	0	0	0	0	0
Sep 1998 Sale	Sep-98		32,181	32,181	0	0	0	0	0	0	0	0
Oct 1998 Sale	Oct-98		43,171	43,171	0	0	0	0	0	0	0	0
Nov 1998 Sale	Nov-98		(2,111,250)	(2,111,250)	0	0	0	0	0	0	0	0
Dec 1998 Sale	Dec-98		10,485	10,485	0	0	0	0	0	0	0	0
Jan 1999 Sale	Jan-99		519,013	519,013	0	0	0	0	0	0	0	0
Feb 1999 Sale	Feb-99		28,130	28,130	0	0	0	0	0	0	0	0
Mar 1999 Sale	Mar-99		9,132	9,132	0	0	0	0	0	0	0	0
Apr 1999 Sale	Apr-99		375,695	375,695	0	0	0	0	0	0	0	0
May 1999 Sale	May-99		827,812	827,812	0	0	0	0	0	0	0	0
Jun 1999 Sale	Jun-99		80,369	80,369	0	0	0	0	0	0	0	0
Jul 1999 Sale	Jul-99		2,085,357	2,085,357	0	0	0	0	0	0	0	0
Aug 1999 Sale	Aug-99		200,914	200,914	0	0	0	0	0	0	0	0
Sep 1999 Sale	Sep-99		13,658,500	13,658,500	0	0	0	0	0	0	0	0
Oct 1999 Sale	Oct-99		12,095,000	12,095,000	0	0	0	0	0	0	0	0
Nov 1999 Sale	Nov-99		2,382,408	2,382,408	0	0	0	0	0	0	0	0
Dec 1999 Sale	Dec-99		232,244	232,244	0	0	0	0	0	0	0	0
Jan 2000 Sale	Jan-00		2,227,500	2,227,500	0	0	0	0	0	0	0	0
Feb 2000 Sale	Feb-00		2,657,500	2,657,500	0	0	0	0	0	0	0	0
Mar 2000 Sale	Mar-00		2,872,500	2,872,500	0	0	0	0	0	0	0	0
Apr 2000 Sale	Apr-00		2,843,450	2,843,450	0	0	0	0	0	0	0	0
May 2000 Sale	May-00		1,192,027	1,192,027	0	0	0	0	0	0	0	0
Jun 2000 Sale	Jun-00		1,383,500	1,383,500	0	0	0	0	0	0	0	0
Jul 2000 Sale	Jul-00		2,154,000	2,154,000	0	0	0	0	0	0	0	0
Aug 2000 Sale	Aug-00		194,500	194,500	0	0	0	0	0	0	0	0
Sep 2000 Sale	Sep-00		173,141	173,141	0	0	0	0	0	0	0	0
Oct 2000 Sale	Oct-00		1,017,600	1,017,600	0	0	0	0	0	0	0	0
Nov 2000 Sale	Nov-00		950,750	950,750	0	0	0	0	0	0	0	0
Dec 2000 Sale	Dec-00		402,500	402,500	0	0	0	0	0	0	0	0
Jan 2001 Sale	Jan-01		1,647,551	1,647,551	0	0	0	0	0	0	0	0
Feb 2001 Sale	Feb-01		372,500	372,500	0	0	0	0	0	0	0	0
Mar 2001 Sale	Mar-01		385,000	385,000	0	0	0	0	0	0	0	0
Apr 2001 Sale	Apr-01		76,009	76,009	0	0	0	0	0	0	0	0
May 2001 Sale	May-01		41,737	40,345	1,391	1,391	0	0	0	0	0	0
Jun 2001 Sale	Jun-01		4,505	4,280	225	225	0	0	0	0	0	0
Jul 2001 Sale	Jul-01		40,500	37,133	3,367	3,367	0	0	0	0	0	0
Aug 2001 Sale	Aug-01		1,014	1,014	0	0	0	0	0	0	0	0
Sep 2001 Sale	Sep-01		20,000	17,797	2,203	2,203	0	0	0	0	0	0

PacificCorp
 Results of Operations - December 2014
 SO2 Emission Allowance Sales

Description	Date Booked	Beginning of the Period		Accumulated Amortization	End Unamort Balance	Current Period Amortization	12 Months Ended	Unrealized Gain SCHMAT	Realized Gain SCHMOT	D.I.T. Expense	Accumulated	
		Ending of the Period	Dec-15								Dec-14	Deferred Income Tax
Dec 2012 Sale	Dec-12	22,074	13,812	8,482	4,415	12,878	4,415	0	4,415	1,075	4,887	3,211
Feb 2013 Sale	Feb-13	9,775	5,702	4,073	1,955	6,028	1,955	0	1,955	742	2,288	1,546
Apr 2013 Sale	Apr-13	798	405	331	147	478	147	0	147	50	182	126
Sep 2013 Sale	Sep-13	15,050	7,443	8,507	3,100	11,607	3,100	0	3,100	1,211	4,439	3,228
Apr 2014 Sale	Apr-14	1,117	391	726	223	0	223	0	223	85	300	278
Totals		119,027,428	118,890,348	37,077	174,778	210,809	174,778	0	174,778	68,320	80,401	14,071
Actual Sales 12 ME December 2014		1,117	Washington Weighed %	6.892%	6.892%		6.892%		6.892%			
		1,117		11,836	11,836		11,836		11,836		4,439	

PacificCorp
 Results of Operations - December 2014
 SO2 Emission Allowance Sales

Description	Date Booked	Beginning of the Period Ending on the Period	Dec-14 Dec-15	Accumulated Amortization Dec-15	End Unamort Balance Dec-15	Current Period Amortization 12 Months Ended	Beg Unamort Balance Dec-14	Unrealized Gain SCHMAT 12 ME Dec-15	Realized Gain SCHMDT 12 ME Dec-15	D.I.T. Expense 12 Months Ended	Accumulated	
											Deferred Income Tax Dec-14	Accumulated Deferred Income Tax Dec-15
		Beginning Balance		Total Co.	WA Portion					Beginning Balance	Total Co.	WA Portion
		Jan-15	210,300	14,114	10,705					Jan-15	80,401	5,380
		Feb-15	100,350	10,705	10,705					Feb-15	61,048	4,885
		Mar-15	100,574	6,875	6,875					Mar-15	45,240	2,891
		Apr-15	93,743	5,984	5,984					Apr-15	33,823	2,283
		May-15	88,123	5,984	5,984					May-15	26,792	1,894
		Jun-15	78,503	4,643	4,643					Jun-15	25,792	1,724
		Jul-15	67,882	3,832	3,832					Jul-15	21,731	1,454
		Aug-15	53,225	3,562	3,562					Aug-15	20,169	1,352
		Sep-15	48,188	3,202	3,202					Sep-15	18,687	1,249
		Oct-15	45,151	3,022	2,761					Oct-15	17,135	1,147
		Nov-15	41,114	2,481	2,481					Nov-15	15,603	1,044
		Ending Balance	37,077	2,481	2,481					Ending Balance	14,071	842
		Average of Monthly Averages	81,885	3,490	3,490					Average of Monthly Averages	31,001	2,081
												Ref. 3.4

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

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Revenue:							
Remove Booked Revenues (Including Accruals)	456	RES	(4,408,064)	SG	8.043%	(354,527)	3.5.1
Remove REC Deferrals	456	RES	(11,309,882)	SG	8.043%	(909,620)	3.5.1

Description of Adjustment

Per Commission Order 06 in Docket UE-100749, revenues are passed back to customers through a separate tracker mechanism effective April 2011. Consistent with this ordered treatment, this adjustment removes all revenues for the 12 months ended December 2014 and deferrals related to renewable energy credits and renewable energy attributes.

PacifiCorp
 Results of Operations - December 2014
 REC Revenue
 Actuals as Booked

Posting Date	Fin Accrual	Fin Reversal	Back Office Actual	SAP Total
FERC Acct (Ref B1)	4562700	4562700	4562700	
SAP Acct	301944	301944	301945	
January-14	(381,559)	1,699,750	(1,698,894)	(380,704)
February-14	(268,144)	381,559	(356,550)	(243,135)
March-14	(290,226)	268,144	(267,300)	(289,382)
April-14	(283,089)	290,226	(289,328)	(282,191)
May-14	(608,550)	283,089	(280,323)	(605,784)
June-14	(357,124)	608,550	(607,300)	(355,874)
July-14	(348,684)	357,124	(337,000)	(328,560)
August-14	(367,629)	348,684	(347,900)	(366,845)
September-14	(336,542)	367,629	(366,962)	(335,875)
October-14	(324,142)	336,542	(358,117)	(345,717)
November-14	(340,099)	324,142	(323,766)	(339,723)
December-14	(534,837)	340,099	(339,538)	(534,275)
12 ME December 2014 Total	(4,440,626)	5,605,539	(5,572,977)	(4,408,064)

Ref 3.5

REC Deferrals Included in Unadjusted Results:

FERC Account 4562700
 Amount Yr. Ended December 2014 **(11,309,882)** Ref 3.5

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON</u> <u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Revenues:							
Other Electric Revenues	456	RES	(3,641,059)	WRG	4.494%	(163,631)	3.6.1
Other Electric Revenues	456	PRO	-	WRG	4.494%	-	3.6.1
			<u>(3,641,059)</u>			<u>(163,631)</u>	

Wheeling Imbalance Expense	566	RES	(1,830,050)	SG	8.043%	(147,185)	3.6.2
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Adjustment Detail:

Actual Wheeling Revenues 12 ME December 2014			88,719,750				B1
Total Adjustments			<u>(3,641,059)</u>				Above
Normalized Wheeling Revenues 12 ME December 2014			<u>85,078,691</u>				3.6.1

Description of Adjustment

This adjustment reflects the level of wheeling revenues the Company expects in the 12 months ending December 31, 2015 by adjusting the actual revenues for the 12 months ended December 31, 2014 for restating and pro forma changes. Imbalance penalty revenue and expense is removed to avoid any impact on regulated results. This adjustment reflects the impact of the FERC rate case, FERC Docket No. ER 11-3643.

Pacificorp
Results of Operations - December 2014
Wheeling Revenue

Customer	Total
Bonneville Power Administration	(4,222,061)
Basin Electric Power Cooperative	(37,444)
Black Hills, Inc.	(2,724,899)
Bonneville Power Administration	(5,312,200)
Cargill Power Markets, LLC	(295,298)
Constellation	(150,253)
Coral Power/Shell	(861,916)
Deseret Generation & Transmission Cooperative	(4,565,411)
Fall River Rural Electric Cooperative	(151,308)
Foot Creek III, LLC	(59,784)
Idaho Power Company	(1,303,278)
Morgan Stanley Capital Group, Inc.	(1,033,576)
PacificCorp Merchant (Business Unit transfer)	798
Pacific Gas & Electric Company	(14,722,379)
Portland General Electric	(97,127)
Powerex Corporation	(15,521,970)
Iberdrola Renewables Inc.	(3,857,860)
Puget Sound Energy	(14,139)
Rainbow Energy Marketing	(90,157)
Sierra Pacific Power	(64,621)
State of South Dakota	(104,902)
TransAlta Energy	(346,740)
Tri-State Generation and Trans.	(312,173)
Utah Associated Municipal Power Systems	(14,746,419)
Utah Municipal Power Agency	(3,667,855)
Warm Springs	(119,700)
Western Area Power Administration	(74,933)
Western Area Power Administration	(2,909,277)
NextEra Energy Resources, LLC	(3,462,831)
Southern Calif Edison Com Direct	(3,914,042)
PPL Energy Plus, LLC	(74,128)
US Bureau of Reclamation	(58,817)
Moon Lake Electric Association	(17,657)
Seattle City Light	3,524
Sempra Energy Solutions LLC	(367,631)
Enel	(55,617)
JPM Ventures Energy	(1,613,153)
Cryq Energy, Inc. (Raser Power Systems LLC/Intermountain)	(391,606)
Nevada	(45,427)
Sacramento Municipal Utility District	(927,095)
Macquarie Energy, LLC	(93,012)
Salt River Project	(699,679)
Black Hills/Colorado Electric Utility Company, L.P.	(17,394)
Eagle Energy Partners	(72)
The Energy Authority	(17,559)
Southern California PPA	(18,980)
Tenaska Power Services Co	(502,485)
Los Angeles Dept Water & Power	(44,303)
Powder River Energy Corp	(384)
Idaho Power - Power Supply Merchant	(4,753)
Public Service Co of New Mexico	(180)
	-
Accrual reserve for refund	1,879,732
Accruals and Adjustments	(911,321)
Actual Totals	(88,719,750)

Ref 3.6

Type	Description	
RES	Remove long-term accruals and 2013 refunds. Accruals amounts covered in rate changes.	-
RES	Remove refunds and other out of period adjustments.	1,137,689
RES	Eliminate deferral fees due to project terminations and contracts expected to initiate service.	-
RES	Reverse unreserved use charges: JPM	-
RES	Reverse unreserved use charges: Iberdrola.	-
RES	Reverse unreserved use charges: NextEra.	-
RES	Reverse unreserved use charges: Southern California Edison.	-
RES	Reverse unreserved use charges: Southern California PPA	-
RES	Reverse unreserved use charges: Constellation	-
RES	Remove schedule 1 accrual as charges covered in adjustments.	-
RES	Remove schedule 1 ancillary and revenue subject to refund as revenues not approved back to prior levels.	-
RES	Remove Schedule 3a ancillary revenue and revenue subject to refund.	-
RES	Remove schedules 5 and 6 charges covering 2013	524,390
RES	Reverse schedules 5 and 6 accruals as amounts covered in adjustments.	148,939
RES	Removal of imbalance penalties as penalties incurred are accrued and refunded to non-offending customers.	1,830,050
	Test Period Incremental Adjustments	3,641,059

Accum Test Period Totals

(85,078,691)

Ref 3.6

RES	Type 1 adjustments (Normalize for out of period and one-time adj's)	3,641,059
PRO	Type 3 adjustments (Proforma known and measurable changes or estimated changes)	-
	Total	3,641,059

Ref 3.6

PacifiCorp
 Results of Operations - December 2014
 Wheeling Revenue
 Wheeling Imbalance Penalty Expense

FERC Account 566 - Misc. Transmission Expense
 Transmission Imbalance Penalty Expense

	<u>505962</u>	<u>505964</u>	<u>Total</u>
Jan-14	101,586	88,019	189,605
Feb-14	47,439	50,624	98,064
Mar-14	117,371	108,709	226,080
Apr-14	92,685	85,872	178,558
May-14	80,655	93,823	174,479
Jun-14	71,955	80,675	152,630
Jul-14	86,491	96,111	182,603
Aug-14	95,839	73,431	169,270
Sep-14	85,459	79,264	164,723
Oct-14	72,621	76,701	149,322
Nov-14	62,522	82,196	144,719
Dec-14	0	0	-
	<u>914,625</u>	<u>915,425</u>	<u>1,830,050</u>

Ref. 3.6

PacificCorp
 Results of Operations - December 2014
 Wheeling Revenue
 Wheeling Imbalance Penalty Expense

Account number: 503964 Transm Inbal Pen Exp
 Company code: 2015
 Business area: 2015
 Fiscal year: All documents in currency
 Display currency: USD

Period	Debit	Credit	Balance	Cum. balance
1	80,019.97		80,019.97	80,019.97
2	50,624.46		130,644.43	130,644.43
3	108,708.87		239,353.30	239,353.30
4	85,972.15		325,325.45	325,325.45
5	93,823.49		419,148.94	419,148.94
6	80,674.63		500,823.57	500,823.57
7	96,111.28		596,934.85	596,934.85
8	73,430.66		670,365.51	670,365.51
9	79,263.77		749,629.28	749,629.28
10	76,700.51		826,329.79	826,329.79
11	82,196.41		908,526.20	908,526.20
12			908,526.20	908,526.20
13			915,425.30	915,425.30
14			915,425.30	915,425.30
15			915,425.30	915,425.30
16			915,425.30	915,425.30
Total	915,425.30		915,425.30	915,425.30

Account number: 503962 Transm Inbal Pen Exp
 Company code: 2015
 Business area: 2015
 Fiscal year: All documents in currency
 Display currency: USD

Period	Debit	Credit	Balance	Cum. balance
1	101,385.87		101,385.87	101,385.87
2	47,439.20		148,825.07	148,825.07
3	117,371.26		266,196.33	266,196.33
4	97,685.49		363,881.82	363,881.82
5	80,655.18		444,537.00	444,537.00
6	71,925.10		516,462.10	516,462.10
7	86,491.47		602,953.57	602,953.57
8	95,839.19		698,792.76	698,792.76
9	85,458.79		784,251.55	784,251.55
10	72,621.05		856,872.60	856,872.60
11	62,522.12		919,394.72	919,394.72
12			919,394.72	919,394.72
13			914,624.82	914,624.82
14			914,624.82	914,624.82
15			914,624.82	914,624.82
16			914,624.82	914,624.82
Total	914,624.82		914,624.82	914,624.82

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Revenue:							
Ancillary Contract Renewal	456	PRO	200,944	CAGW	22.465%	45,142	3.7.1

Description of Adjustment

This adjusts revenue to account for the contract the Company entered into with Seattle City Light (SCL) to receive real time output from SCL's share of the Stateline wind farm and return power two months later, which was renewed in December 2011. The ancillary revenue booked in the 12 months ended December 2014 is adjusted to reflect the expected revenue for the 12 months ending December 2015 per the terms of the new contract. This adjustment uses the ordered amount in the latest GRC docket No. UE-140762, which is consistent with the treatment in the net power costs adjustment 5.1.

Pacificorp
Results of Operations - December 2014
Ancillary Services Revenue

Ancillary Revenue Adjustment Calculation

Revenue

FERC Acct	Account	Acc.Text	Locatn	Factor	12 ME Dec 2014	12 ME Mar 2016	Adjustment
4562300	301959	Wind-based Ancl Rev	70	CAGW	9,531,215	9,732,159	200,944 Ref 3.7

	4.1	4.2	4.3	4.4	4.5	4.6	
	Miscellaneous General Expense & Revenue	General Wage Increase - Restating	General Wage Increase - Pro forma	Irrigation Load Control Program	Remove Non- Recurring Entries	DSM Expense Removal	
Total Normalized							
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	
3 Interdepartmental	-	-	-	-	-	-	
4 Special Sales	-	-	-	-	-	-	
5 Other Operating Revenues	-	-	-	-	-	-	
6 Total Operating Revenues	-	-	-	-	-	-	
7							
8 Operating Expenses:							
9 Steam Production	63,791	(15,331)	87,700	-	-	-	
10 Nuclear Production	-	-	-	-	-	-	
11 Hydro Production	32,846	(6,959)	39,804	-	-	-	
12 Other Power Supply	119,888	(3,106)	17,767	(3,923)	-	-	
13 Transmission	162,020	(10,164)	58,144	-	136,726	-	
14 Distribution	247,943	(16,386)	93,735	-	-	-	
15 Customer Accounting	61,475	(9,523)	54,473	-	-	-	
16 Customer Service & Info	(10,900,851)	600	7,752	(551)	-	(10,902,035)	
17 Sales	-	-	-	-	-	-	
18 Administrative & General	2,274,262	(853)	107,912	-	-	-	
19 Total O&M Expenses	(7,938,624)	(948)	467,288	(4,474)	136,726	(10,902,035)	
20 Depreciation	-	-	-	-	-	-	
21 Amortization	-	-	-	-	-	-	
22 Taxes Other Than Income	-	-	-	-	-	-	
23 Income Taxes: Federal	2,771,652	(6,534)	28,591	1,566	(47,854)	3,815,712	
24 State	-	-	-	-	-	-	
25 Deferred Income Taxes	-	-	-	-	-	-	
26 Investment Tax Credit Adj.	-	-	-	-	-	-	
27 Misc Revenue & Expense	19,618	19,618	-	-	-	-	
28 Total Operating Expenses:	(5,147,354)	12,135	303,737	(2,908)	88,872	(7,086,323)	
29							
30 Operating Rev For Return:	5,147,354	(12,135)	53,097	(303,737)	2,908	7,086,323	
31							
32 Rate Base:							
33 Electric Plant In Service	-	-	-	-	-	-	
34 Plant Held for Future Use	-	-	-	-	-	-	
35 Misc Deferred Debits	-	-	-	-	-	-	
36 Elec Plant Acq Adj	-	-	-	-	-	-	
37 Nuclear Fuel	-	-	-	-	-	-	
38 Prepayments	-	-	-	-	-	-	
39 Fuel Stock	-	-	-	-	-	-	
40 Material & Supplies	-	-	-	-	-	-	
41 Working Capital	-	-	-	-	-	-	
42 Weatherization Loans	-	-	-	-	-	-	
43 Misc Rate Base	-	-	-	-	-	-	
44 Total Electric Plant:	-	-	-	-	-	-	
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	-	-	
48 Accum Prov For Amort	-	-	-	-	-	-	
49 Accum Def Income Tax	-	-	-	-	-	-	
50 Unamortized ITC	-	-	-	-	-	-	
51 Customer Adv For Const	-	-	-	-	-	-	
52 Customer Service Deposits	-	-	-	-	-	-	
53 Miscellaneous Deductions	-	-	-	-	-	-	
54							
55 Total Deductions:	-	-	-	-	-	-	
56							
57 Total Rate Base:	-	-	-	-	-	-	
58							
59							
60 Estimated ROE impact	1.309%	-0.003%	0.014%	-0.077%	0.001%	-0.023%	1.802%
61 Estimated Price Change	(8,291,887)	19,548	(85,534)	489,291	(4,685)	143,164	(11,415,376)
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	7,919,007	(18,669)	81,688	(467,288)	4,474	(136,726)	10,902,035
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	7,919,007	(18,669)	81,688	(467,288)	4,474	(136,726)	10,902,035
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	7,919,007	(18,669)	81,688	(467,288)	4,474	(136,726)	10,902,035
77							
78 Federal Income Taxes	2,771,652	(6,534)	28,591	(163,551)	1,566	(47,854)	3,815,712

	4.7	4.8	4.9	4.10	4.11	4.12	0
	Insurance Expense	Advertising Adjustment	Memberships and Subscriptions	Revenue Sensitive Items and Uncollectible Expense	Legal Expenses	Affiliate Charges Adjustment	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	-	-	-	-	(8,577)	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	43,731	-	-	-	66,113	-	-
13 Transmission	(28,303)	-	-	-	5,617	-	-
14 Distribution	178,362	-	-	-	(7,768)	-	-
15 Customer Accounting	-	-	-	16,418	107	-	-
16 Customer Service & Info	-	(5,262)	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	2,477,041	-	2,298	-	(305,999)	12,728	-
19 Total O&M Expenses	2,670,831	(5,262)	2,298	16,418	(250,507)	12,728	-
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	(934,791)	1,842	(804)	(5,746)	87,678	(4,455)	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	1,736,040	(3,420)	1,494	10,672	(162,830)	8,273	-
29							
30 Operating Rev For Return:	(1,736,040)	3,420	(1,494)	(10,672)	162,830	(8,273)	-
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	-0.441%	0.001%	0.000%	-0.003%	0.041%	-0.002%	0.000%
61 Estimated Price Change	2,796,592	(5,509)	2,406	17,191	(262,303)	13,327	-
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	(2,670,831)	5,262	(2,298)	(16,418)	250,507	(12,728)	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	(2,670,831)	5,262	(2,298)	(16,418)	250,507	(12,728)	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	(2,670,831)	5,262	(2,298)	(16,418)	250,507	(12,728)	-
77							
78 Federal Income Taxes	(934,791)	1,842	(804)	(5,746)	87,678	(4,455)	-

	4.1	4.2	4.3	4.4	4.5	4.6
	Miscellaneous General Expense & Revenue	General Wage Increase - Restating	General Wage Increase - Pro forma	Irrigation Load Control Program	Remove Non- Recurring Entries	DSM Expense Removal
	Total Normalized					
1 Operating Revenues:						
2 General Business Revenues	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-
7						
8 Operating Expenses:						
9 Steam Production	(23,908)	-	(15,331)	-	-	-
10 Nuclear Production	-	-	-	-	-	-
11 Hydro Production	(6,958)	-	(6,958)	-	-	-
12 Other Power Supply	102,121	(695)	(3,106)	-	(3,923)	-
13 Transmission	103,876	-	(10,164)	-	136,726	-
14 Distribution	154,208	-	(16,386)	-	-	-
15 Customer Accounting	(9,416)	-	(9,523)	-	-	-
16 Customer Service & Info	(10,908,603)	600	(1,355)	-	(551)	(10,902,035)
17 Sales	-	-	-	-	-	-
18 Administrative & General	2,153,632	(853)	(18,864)	-	-	-
19 Total O&M Expenses	(6,435,049)	(948)	(81,688)	-	(4,474)	136,726 (10,902,035)
20 Depreciation	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-
23 Income Taxes: Federal	2,945,401	(6,534)	28,591	-	1,566	(47,854) 3,815,712
24 State	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	19,618	19,618	-	-	-	-
28 Total Operating Expenses:	(5,470,030)	12,135	(53,097)	-	(2,908)	88,872 (7,086,323)
29						
30 Operating Rev For Return:	5,470,030	(12,135)	53,097	-	2,908	(88,872) 7,086,323
31						
32 Rate Base:						
33 Electric Plant In Service	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-
45						
46 Deductions:						
47 Accum Prov For Deprec	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-
49 Accum Def Income Tax	-	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-
54						
55 Total Deductions:	-	-	-	-	-	-
56						
57 Total Rate Base:	-	-	-	-	-	-
58						
59						
60 Estimated ROE impact	1.391%	-0.003%	0.014%	0.000%	0.001%	-0.023% 1.802%
61 Estimated Price Change	(8,811,686)	19,548	(85,534)	-	(4,685)	143,164 (11,415,376)
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	8,415,431	(18,669)	81,688	-	4,474	(136,726) 10,902,035
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-
72 Income Before Tax	8,415,431	(18,669)	81,688	-	4,474	(136,726) 10,902,035
73						
74 State Income Taxes	-	-	-	-	-	-
75						
76 Taxable Income	8,415,431	(18,669)	81,688	-	4,474	(136,726) 10,902,035
77						
78 Federal Income Taxes	2,945,401	(47,854)	3,815,712	-	87,678	(804) (6,534)

	4.7	4.8	4.9	4.10	4.11	4.12	0
	Insurance Expense	Advertising Adjustment	Memberships and Subscriptions	Revenue Sensitive Items and Uncollectible Expense	Legal Expenses	Affiliate Charges Adjustment	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	-	-	-	-	(8,577)	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	43,731	-	-	-	66,113	-	-
13 Transmission	(28,303)	-	-	-	5,617	-	-
14 Distribution	178,362	-	-	-	(7,768)	-	-
15 Customer Accounting	-	-	-	-	107	-	-
16 Customer Service & info	-	(5,262)	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	2,477,051	-	2,298	-	(305,999)	-	-
19 Total O&M Expenses	2,670,841	(5,262)	2,298	-	(250,507)	-	-
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	(934,794)	1,842	(804)	-	87,678	-	-
24 State	-	-	-	-	-	-	-
25 Deferred income Taxes	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	1,736,047	(3,420)	1,494	-	(162,830)	-	-
29							
30 Operating Rev For Return:	(1,736,047)	3,420	(1,494)	-	162,830	-	-
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	-0.441%	0.001%	0.000%	0.000%	0.041%	-	-
61 Estimated Price Change	2,796,602	(5,509)	2,406	-	(262,303)	-	-
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	(2,670,841)	5,262	(2,298)	-	250,507	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	(2,670,841)	5,262	(2,298)	-	250,507	-	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	(2,670,841)	5,262	(2,298)	-	250,507	-	-
77							
78 Federal Income Taxes	1,566	(934,794)	1,842	-	28,591	-	-

	4.1	4.2	4.3	4.4	4.5	4.6
	Miscellaneous General Expense & Revenue	General Wage Increase - Restating	General Wage Increase - Pro forma	Irrigation Load Control Program	Remove Non- Recurring Entries	DSM Expense Removal
	Total Normalized					
1 Operating Revenues:						
2 General Business Revenues	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-
7						
8 Operating Expenses:						
9 Steam Production	87,700	-	87,700	-	-	-
10 Nuclear Production	-	-	-	-	-	-
11 Hydro Production	39,804	-	39,804	-	-	-
12 Other Power Supply	17,767	-	17,767	-	-	-
13 Transmission	58,144	-	58,144	-	-	-
14 Distribution	93,735	-	93,735	-	-	-
15 Customer Accounting	70,891	-	54,473	-	-	-
16 Customer Service & Info	7,752	-	7,752	-	-	-
17 Sales	-	-	-	-	-	-
18 Administrative & General	120,630	-	107,912	-	-	-
19 Total O&M Expenses	496,424	-	467,288	-	-	-
20 Depreciation	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-
23 Income Taxes: Federal	(173,749)	-	(163,551)	-	-	-
24 State	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-
28 Total Operating Expenses:	322,676	-	303,737	-	-	-
29						
30 Operating Rev For Return:	(322,676)	-	(303,737)	-	-	-
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	-0.079%	0.000%	0.000%	-0.074%	0.000%	0.000%
61 Estimated Price Change	519,799	-	489,291	-	-	-
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	(496,424)	-	(467,288)	-	-	-
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-
72 Income Before Tax	(496,424)	-	(467,288)	-	-	-
73						
74 State Income Taxes	-	-	-	-	-	-
75						
76 Taxable Income	(496,424)	-	(467,288)	-	-	-
77						
78 Federal Income Taxes	(173,749)	-	(4,455)	-	-	-

	4.7	4.8	4.9	4.10	4.11	4.12	0
	Insurance Expense	Advertising Adjustment	Memberships and Subscriptions	Revenue Sensitive Items and Uncollectible Expense	Legal Expenses	Affiliate Charges Adjustment	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	-	-	-	16,418	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	(10)	-	-	-	-	12,728	-
19 Total O&M Expenses	(10)	-	-	16,418	-	12,728	-
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	3	-	-	(5,746)	-	(4,455)	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	(6)	-	-	10,672	-	8,273	-
29							
30 Operating Rev For Return:	6	-	-	(10,672)	-	(8,273)	-
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%	-0.003%	0.000%	-0.002%	-
61 Estimated Price Change	(10)	-	-	17,191	-	13,327	-
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	10	-	-	(16,418)	-	(12,728)	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	10	-	-	(16,418)	-	(12,728)	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	10	-	-	(16,418)	-	(12,728)	-
77							
78 Federal Income Taxes	3	-	-	(5,746)	-	(163,551)	-

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
Adjustment to Revenue:							
Gain on Property Sales	421	RES	(280,211)	CAGE	0.000%	-	
Gain on Property Sales	421	RES	302,996	SO	6.603%	20,007	
Gain on Property Sales	421	RES	(394)	OR	Situs	-	
Gain on Property Sales	421	RES	(881)	CAGW	22.465%	(198)	
Gain on Property Sales	421	RES	(21,510)	NUTIL	0.000%	-	
			<u>-</u>			<u>19,809</u>	4.1.1
Loss on Property Sales	421	RES	(2,905)	SO	6.603%	(192)	
Loss on Property Sales	421	RES	2,905	CAGE	0.000%	-	
			<u>-</u>			<u>(192)</u>	4.1.1
Adjustment to Expense:							
Non-regulated Flights	921	RES	(8,914)	SO	6.603%	(589)	
Non-regulated Flights	557	RES	(8,643)	SG	8.043%	(695)	
DSM External Communications Meetings	909	RES	(4,775)	CN	6.907%	(330)	
Blue Sky	909	RES	13,461	CN	6.907%	930	
Blue Sky	909	RES	7,001	OR	Situs	-	
Charitable Donations and Sponsorships	921	RES	(3,101)	SO	6.603%	(205)	
Legislative & Lobbyist	921	RES	(8,520)	SO	6.603%	(563)	
Broker Incentive for 2013	923	RES	118,207	SO	6.603%	7,805	
Intercompany SERP Costs	923	RES	(110,590)	SO	6.603%	(7,302)	
Total Miscellaneous General Expense Removal			<u>(5,874)</u>			<u>(948)</u>	4.1.1

Description of Adjustment

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

PacifiCorp
 Results of Operations - December 2014
 Miscellaneous General Expense & Revenue

Description	FERC	Factor	Amt to Exclude
FERC 421 - (Gain)/Loss on Sale of Utility Plant			
Gain on Property Sales	421	CAGE	280,211
Gain on Property Sales	421	SO	(302,996)
Gain on Property Sales	421	OR	394
Gain on Property Sales	421	CAGW	881
Gain on Property Sales	421	NONREG	21,510
Loss on Property Sales	421	WA	-
Loss on Property Sales	421	WYP	-
Loss on Property Sales	421	SO	2,905
Loss on Property Sales	421	CAGE	(2,905)
Loss on Property Sales	421	NONREG	-
			<u>-</u>
Non-regulated Flights			
Personal Flight for Retirement Event	921	SO	8,914
Yampa Coordinating Committee	557	SG	8,643
			<u>17,557</u>
FERC 909 - Informational & Instructional Advertising			
DSM External Communications Meetings	909	CN	4,775
Blue Sky	909	CN	(13,461)
Blue Sky	909	OR	(7,001)
			<u>(15,687)</u>
FERC 921 - Office Supplies & Expenses			
Charitable Donations and Sponsorships	921	SO	3,101
Legislative & Lobbyist	921	SO	8,520
			<u>11,621</u>
FERC 923 - Outside Services			
Broker Incentive for 2013	923	SO	(118,207)
Intercompany SERP Costs	923	SO	110,590
			<u>(7,617)</u>
TOTAL MISC GENERAL EXPENSE REMOVED			<u>5,874</u>
			Ref. 4.1

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
Adjustment to Expense:							
Steam Operations	500	RES	(183,673)	CAGE	0.000%	-	
Steam Operations	500	RES	(8)	CAGW	22.465%	(2)	
Steam Operations	500	RES	(13,626)	JBG	22.338%	(3,044)	
Steam Operations	500	RES	-	SG	8.043%	-	
Fuel Related-Non NPC	501	RES	(4,838)	CAEE	0.000%	-	
Fuel Related-Non NPC	501	RES	(3,006)	JBE	22.660%	(681)	
Fuel Related-Non NPC	501	RES	(596)	SE	7.603%	(45)	
Steam Maintenance	512	RES	(86,466)	CAGE	0.000%	-	
Steam Maintenance	512	RES	378	CAGW	22.465%	85	
Steam Maintenance	512	RES	(52,127)	JBG	22.338%	(11,644)	
Hydro Operations	535	RES	(16,129)	CAGE	0.000%	-	
Hydro Operations	535	RES	(23,028)	CAGW	22.465%	(5,173)	
Hydro Maintenance	545	RES	(2,923)	CAGE	0.000%	-	
Hydro Maintenance	545	RES	(7,946)	CAGW	22.465%	(1,785)	
Other Operations	548	RES	(11,776)	CAGE	0.000%	-	
Other Operations	548	RES	(4,524)	CAGW	22.465%	(1,016)	
Other Operations	549	RES	(1)	WA	Situs	-	
Other Maintenance	553	RES	(4,841)	CAGE	0.000%	-	
Other Maintenance	553	RES	(2,171)	CAGW	22.465%	(488)	
Other Maintenance	553	RES	(4,561)	SG	8.043%	(367)	
Other Power Supply Expenses	557	RES	(26,698)	CAGE	0.000%	-	
Other Power Supply Expenses	557	RES	(362)	CAGW	22.465%	(81)	
Other Power Supply Expenses	557	RES	(4,257)	JBG	22.338%	(951)	
Other Power Supply Expenses	557	RES	(2,521)	SG	8.043%	(203)	
Transmission Operations	560	RES	(11,051)	CAGE	0.000%	-	
Transmission Operations	560	RES	(464)	CAGW	22.465%	(104)	
Transmission Operations	560	RES	(78)	JBG	22.338%	(17)	
Transmission Operations	560	RES	(112,994)	SG	8.043%	(9,088)	
Transmission Maintenance	571	RES	3,703	CAGE	0.000%	-	
Transmission Maintenance	571	RES	(1,410)	CAGW	22.465%	(317)	
Transmission Maintenance	571	RES	(146)	JBG	22.338%	(33)	
Transmission Maintenance	571	RES	(7,532)	SG	8.043%	(606)	
Distribution Operations	580	RES	(65,920)	WA	Situs	(4,750)	
Distribution Operations	580	RES	(79,625)	SNPD	6.207%	(4,942)	
Distribution Maintenance	593	RES	(0)	OTHER	0.000%	-	
Distribution Maintenance	593	RES	(109,264)	WA	Situs	(5,673)	
Distribution Maintenance	593	RES	(16,442)	SNPD	6.207%	(1,021)	
Customer Accounts	903	RES	(93,535)	CN	6.907%	(6,461)	
Customer Accounts	903	RES	(53,333)	WA	Situs	(3,062)	
Customer Services	908	RES	(5,794)	CN	6.907%	(400)	
Customer Services	908	RES	(130)	OTHER	0.000%	-	
Customer Services	908	RES	(16,375)	WA	Situs	(955)	
Administrative & General	920	RES	(7,511)	WA	Situs	(1,649)	
Administrative & General	920	RES	(255,215)	SO	6.603%	(16,852)	
Administrative & General	935	RES	(841)	WA	Situs	1	
Administrative & General	935	RES	(5,524)	SO	6.603%	(365)	
			<u>(1,295,180)</u>			<u>(81,688)</u>	4.3.2

Description of Adjustment

This adjustment annualizes the wage and benefit increases that occurred during the twelve month period ended December 2014 for labor charged to operations and maintenance accounts. See page 4.3.1 for more information on how this adjustment was calculated.

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
Adjustment to Expense:							
Steam Operations	500	PRO	1,050,690	CAGE	0.000%	-	
Steam Operations	500	PRO	46	CAGW	22.465%	10	
Steam Operations	500	PRO	77,945	JBG	22.338%	17,411	
Steam Operations	500	PRO	-	SG	8.043%	-	
Fuel Related-Non NPC	501	PRO	27,676	CAEE	0.000%	-	
Fuel Related-Non NPC	501	PRO	17,198	JBE	22.660%	3,897	
Fuel Related-Non NPC	501	PRO	3,407	SE	7.603%	259	
Steam Maintenance	512	PRO	494,622	CAGE	0.000%	-	
Steam Maintenance	512	PRO	(2,164)	CAGW	22.465%	(486)	
Steam Maintenance	512	PRO	298,191	JBG	22.338%	66,609	
Hydro Operations	535	PRO	92,264	CAGE	0.000%	-	
Hydro Operations	535	PRO	131,728	CAGW	22.465%	29,593	
Hydro Maintenance	545	PRO	16,723	CAGE	0.000%	-	
Hydro Maintenance	545	PRO	45,454	CAGW	22.465%	10,211	
Other Operations	548	PRO	67,365	CAGE	0.000%	-	
Other Operations	548	PRO	25,880	CAGW	22.465%	5,814	
Other Operations	549	PRO	8	WA	Situs	-	
Other Maintenance	553	PRO	27,695	CAGE	0.000%	-	
Other Maintenance	553	PRO	12,421	CAGW	22.465%	2,790	
Other Maintenance	553	PRO	26,092	SG	8.043%	2,099	
Other Power Supply Expenses	557	PRO	152,723	CAGE	0.000%	-	
Other Power Supply Expenses	557	PRO	2,070	CAGW	22.465%	465	
Other Power Supply Expenses	557	PRO	24,352	JBG	22.338%	5,440	
Other Power Supply Expenses	557	PRO	14,419	SG	8.043%	1,160	
Transmission Operations	560	PRO	63,215	CAGE	0.000%	-	
Transmission Operations	560	PRO	2,652	CAGW	22.465%	596	
Transmission Operations	560	PRO	446	JBG	22.338%	100	
Transmission Operations	560	PRO	646,376	SG	8.043%	51,986	
Transmission Maintenance	571	PRO	(21,185)	CAGE	0.000%	-	
Transmission Maintenance	571	PRO	8,064	CAGW	22.465%	1,812	
Transmission Maintenance	571	PRO	835	JBG	22.338%	186	
Transmission Maintenance	571	PRO	43,084	SG	8.043%	3,465	
Distribution Operations	580	PRO	377,092	WA	Situs	27,174	
Distribution Operations	580	PRO	455,487	SNPD	6.207%	28,271	
Distribution Maintenance	593	PRO	0	OTHER	0.000%	-	
Distribution Maintenance	593	PRO	625,035	WA	Situs	32,451	
Distribution Maintenance	593	PRO	94,058	SNPD	6.207%	5,838	
Customer Accounts	903	PRO	535,061	CN	6.907%	36,958	
Customer Accounts	903	PRO	305,088	WA	Situs	17,515	
Customer Services	908	PRO	33,142	CN	6.907%	2,289	
Customer Services	908	PRO	746	OTHER	0.000%	-	
Customer Services	908	PRO	93,671	WA	Situs	5,463	
Administrative & General	920	PRO	42,966	WA	Situs	9,431	
Administrative & General	920	PRO	1,459,938	SO	6.603%	96,402	
Administrative & General	935	PRO	4,813	WA	Situs	(7)	
Administrative & General	935	PRO	31,599	SO	6.603%	2,087	
			<u>7,408,986</u>			<u>467,288</u>	4.3.2

Description of Adjustment

This adjustment recognizes wage and benefit increases that have occurred, or are projected to occur during the twelve month period ending December 2015 for labor charged to operation & maintenance accounts. See page 4.3.1 for more information on how this adjustment was calculated.

PacifiCorp
Results of Operations - December 2014
General Wage Increase Adjustment

This adjustment has been prepared on a basis consistent with that used in the last Washington General Rate Case, UE-140762.

The unadjusted, restated (12 months ended December 2014), and pro forma period (12 months ending December 2015) labor expenses are summarized on page 4.3.2. The following is an explanation of the procedures used to develop the labor expenses used in this adjustment.

1. Actual December 2014 total labor related expenses are identified on page 4.3.2.
2. Actual December 2014 expenses for regular time, overtime, and premium pay were identified by labor group and restated to reflect wage increases during the base period. The restatement of labor calculations can be found on page 4.3.3.
3. The restated December 2014 regular time, overtime, and premium pay expenses were then escalated prospectively by labor group to December 2015 (see page 4.3.4). Union and non-union costs were escalated using the contractual and target rates found on page 4.3.5.
4. Compensation related to the Annual Incentive Plan is calculated by escalating the base period amount by the non-union wage increase percentage. The Annual Incentive Plan is the second step of a two-stage compensation philosophy that provides employees with market average compensation with a portion at risk and based on achieving annual goals. Union employees do not participate in the Company's Annual Incentive Plan; instead, they receive annual increases to their wages that are reflected in the escalation described above.
5. Payroll taxes have been updated as result of the labor calculations in parts 2, 3 and 4 above. These payroll tax calculations can be found on page 4.3.6.
6. SERP related expenses are removed from the test period through the restating portion of this adjustment as reflected on page 4.3.2.

PacifiCorp
Results of Operations - December 2014
General Wage Increase Adjustment

Account	Description	12 Months Ended December 2014	Restatement 12 Months Ended December 2014	Restating Adjustment	Pro Forma 12 Months Ended December 2015	Pro Forma Adjustment	Ref.
5001XX	Regular Ordinary Time	421,413,936	422,562,068	1,148,131	430,577,349	8,015,281	
5002XX	Overtime	53,181,733	53,326,625	144,892	54,338,140	1,011,515	
5003XX	Premium Pay	6,701,775	6,720,034	18,259	6,847,502	127,468	
	Subtotal for Escalation	481,297,444	482,608,727	1,311,282	491,762,990	9,154,264	4.3.3&4
500410	Annual Incentive Plan	32,507,313	32,507,313	-	33,290,739	783,426	
580500	Payroll Tax Expense	36,568,557	36,662,255	93,698	37,371,313	709,058	4.3.6
580700	Payroll Tax Expense-Unemployment	3,636,215	3,636,215	-	3,636,215	-	
	Total Payroll Taxes	40,204,772	40,298,470	93,698	41,007,528	709,058	
501115	SERP Plan	3,266,160	-	(3,266,160)	-	-	
50112X	Medical	58,801,505	58,801,505	-	58,801,505	-	
5011XX	Pension	21,726,946	21,726,946	-	21,726,946	-	
50115X	Post Retirement	188,384	188,384	-	188,384	-	
5012XX	Stock/401(k)/ESOP	32,610,605	32,610,605	-	32,610,605	-	
xxxxx	All Other Labor and Benefit Items	19,932,082	19,932,082	-	19,932,082	-	
	Other Labor	136,525,682	133,259,522	(3,266,160)	133,259,522	-	
	Total Labor	690,535,211	688,674,031	(1,861,180)	699,320,779	10,646,748	4.3.7
	Non-Utility and Capitalized Labor	209,997,343	209,431,343	(566,000)	212,669,106	3,237,762	4.3.7
	Total Utility Labor	480,537,868	479,242,688	(1,295,180)	486,651,674	7,408,986	4.3.7

Page 4.2

Page 4.3

PedfiCorp
 Results of Operations - December 2014
 General Wage Increase Adjustment
 Escalation of Regular, Overtime, and Premium Labor
 (Figures are in thousands)

Labor (12 months ended December 2014)

Acct	Account Desc.	Jan-14	Feb-14	Mar-14	Apr-14	May-14	Jun-14	Jul-14	Aug-14	Sep-14	Oct-14	Nov-14	Dec-14	Total
5001XX	Reg/Ordinary Time	36,850	33,541	34,108	35,688	35,688	34,163	37,388	33,466	34,841	36,852	32,183	36,750	421,414
5002XX	Overtime	3,867	4,108	3,696	4,742	4,591	3,752	4,664	4,766	4,327	4,926	4,480	5,265	53,182
5003XX	Premium Pay	415	517	427	625	596	486	708	653	494	566	564	6702	67,022
	Grand Total	41,132	38,166	38,230	40,951	40,875	38,411	42,760	38,885	39,662	42,344	37,227	42,654	481,297

Ref. 4.3.2
 Ref. 4.3.2
 Ref. 4.3.2
 Ref. 4.3.2

Labor (12 months ended December 2014)

Group Code	Labor Group	Jan-14	Feb-14	Mar-14	Apr-14	May-14	Jun-14	Jul-14	Aug-14	Sep-14	Oct-14	Nov-14	Dec-14	Total
2	Officer/Exempt	16,650	14,686	15,678	15,501	16,702	14,533	16,582	15,071	15,208	17,034	14,031	16,554	188,224
3	BEW 125	2,971	2,661	2,504	2,717	2,628	2,778	2,897	2,709	2,705	2,712	2,596	3,192	33,169
4	BEW 659	3,405	3,629	2,992	3,346	3,245	3,388	3,778	3,558	3,590	3,555	3,392	3,730	41,899
5	UWUA 197	175	223	126	146	150	158	153	150	153	169	171	184	1,814
6	UWUA 127	3,935	3,602	3,762	4,438	4,316	3,939	4,144	3,927	3,927	4,179	3,842	4,362	48,394
9	BEW 57 WY	44	41	43	53	45	49	58	49	46	44	40	43	560
11	BEW 57 PD	7,898	7,816	7,159	7,988	7,759	7,642	8,693	7,914	8,102	8,227	7,690	8,492	98,142
12	BEW 57 PS	3,783	3,686	3,629	4,683	3,671	3,576	3,667	3,603	3,603	4,286	3,567	3,935	46,031
13	PCCC Non-Exempt	768	712	689	692	683	650	692	691	692	612	573	627	7,905
15	BEW 57 CT	313	291	323	448	323	336	336	321	321	350	351	351	4,119
16	Non-Exempt	1,179	1,021	1,088	1,078	1,157	1,104	1,200	1,095	1,064	1,176	1,001	1,119	13,272
	Grand Total	41,132	38,166	38,230	40,951	40,875	38,411	42,760	38,885	39,662	42,344	37,227	42,654	481,297

Restatement Increase

Group Code	Labor Group	Jan-14	Feb-14	Mar-14	Apr-14	May-14	Jun-14	Jul-14	Aug-14	Sep-14	Oct-14	Nov-14	Dec-14
2	Officer/Exempt	2.50%											
3	BEW 125		2.00%										
4	BEW 659			2.00%									
5	UWUA 197						2.00%						
8	UWUA 127							2.00%					
9	BEW 57 WY												
11	BEW 57 PD		2.00%										
12	BEW 57 PS												
13	PCCC Non-Exempt	2.50%											
15	BEW 57 CT			1.65%									
16	Non-Exempt	2.50%											

December 2014 Restated Labor

Group Code	Labor Group	Jan-14	Feb-14	Mar-14	Apr-14	May-14	Jun-14	Jul-14	Aug-14	Sep-14	Oct-14	Nov-14	Dec-14	Total
2	Officer/Exempt	16,650	14,686	15,678	15,501	16,702	14,528	16,592	15,071	15,208	17,034	14,031	16,554	188,224
3	BEW 125	3,030	2,661	2,504	2,717	2,628	2,778	2,897	2,709	2,705	2,712	2,596	3,192	33,229
4	BEW 659	3,473	3,702	3,052	3,413	3,245	3,388	3,778	3,558	3,590	3,555	3,392	3,730	41,897
5	UWUA 197	178	227	128	149	153	158	158	150	153	169	171	184	1,979
6	UWUA 127	4,014	3,674	3,838	4,528	4,403	3,987	4,227	3,997	3,997	4,179	3,842	4,362	49,043
9	BEW 57 WY	45	42	44	53	46	45	58	49	46	44	40	43	555
11	BEW 57 PD	8,056	7,617	7,159	8,474	7,799	7,942	8,695	7,914	8,102	8,227	7,690	8,492	98,292
12	BEW 57 PS	3,869	3,686	3,629	4,658	3,671	3,579	3,672	3,603	3,603	4,286	3,567	3,995	46,107
13	PCCC Non-Exempt	768	712	689	692	683	650	692	691	692	612	573	671	7,959
15	BEW 57 CT	318	294	329	448	329	323	329	325	325	350	336	351	4,119
16	Non-Exempt	1,179	1,021	1,088	1,078	1,157	1,104	1,200	1,095	1,064	1,176	1,001	1,119	13,272
	Grand Total	41,581	38,321	38,369	41,111	40,965	38,490	42,842	38,964	39,740	42,344	37,227	42,654	482,616

Ref. 4.3.2

Pro Forma Increase to December 2015

Group Code	Labor Group	Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15
2	Officer/Empl.	17,052	15,039	16,058	15,874	17,105	14,878	16,082	15,434	15,574	17,445	14,389	16,953
3	IBEW 125	3,030	2,721	2,950	2,778	2,880	2,840	3,084	2,770	2,678	2,773	2,854	3,264
4	IBEW 659	3,473	3,102	3,052	3,413	3,110	3,456	3,653	3,663	3,662	3,928	3,170	3,863
5	UWUA 197	178	128	128	149	153	161	167	163	155	172	170	165
6	UWUA 127	4,014	3,674	3,838	4,526	3,987	3,987	4,227	3,927	4,025	4,262	3,919	4,483
9	IBEW 57 WY	45	42	44	53	46	45	59	50	47	46	44	51
11	IBEW 57 PD	8,056	7,769	7,302	8,643	7,955	8,101	9,048	8,072	8,264	8,391	7,844	8,671
12	IBEW 57 PS	3,869	3,759	3,806	4,139	3,948	3,651	4,052	3,581	3,981	4,371	3,638	4,075
13	POCC Non-Empl.	780	723	669	703	684	669	684	634	639	622	592	691
15	IBEW 57 CT	318	300	306	331	335	320	336	331	344	357	342	358
18	Non-Empl.	1,205	1,043	1,112	1,102	1,183	1,128	1,226	1,110	1,087	1,202	1,023	1,143
	Grand Total	42,020	39,000	39,064	41,840	41,767	39,245	43,689	39,731	40,323	43,267	38,035	43,582

Pro Forma Labor December 2015

Group Code	Labor Group	Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15	Total
2	Officer/Empl.	17,052	15,039	16,058	15,874	17,105	14,878	16,082	15,434	15,574	17,445	14,389	16,953	192,761
3	IBEW 125	3,030	2,721	2,950	2,778	2,880	2,840	3,084	2,770	2,678	2,773	2,854	3,264	33,995
4	IBEW 659	3,473	3,102	3,052	3,413	3,110	3,456	3,653	3,663	3,662	3,928	3,170	3,863	43,511
5	UWUA 197	178	128	128	149	153	161	167	163	155	172	170	165	1,742
6	UWUA 127	4,014	3,674	3,838	4,526	3,987	3,987	4,227	3,927	4,025	4,262	3,919	4,483	49,202
9	IBEW 57 WY	45	42	44	53	46	45	59	50	47	46	44	51	492
11	IBEW 57 PD	8,056	7,769	7,302	8,643	7,955	8,101	9,048	8,072	8,264	8,391	7,844	8,671	88,054
12	IBEW 57 PS	3,869	3,759	3,806	4,139	3,948	3,651	4,052	3,581	3,981	4,371	3,638	4,075	46,951
13	POCC Non-Empl.	780	723	669	703	684	669	684	634	639	622	592	691	8,025
15	IBEW 57 CT	318	300	306	331	335	320	336	331	344	357	342	358	4,205
18	Non-Empl.	1,205	1,043	1,112	1,102	1,183	1,128	1,226	1,110	1,087	1,202	1,023	1,143	13,584
	Grand Total	42,020	39,000	39,064	41,840	41,767	39,245	43,689	39,731	40,323	43,267	38,035	43,582	491,783

PacifiCorp
 Results of Operations - December 2014
 General Wage Increase Adjustment

Labor Increases - Jan 2014 through Dec 2015

Increases occur on the 26th of each month. For this exhibit, each increase is listed on the first day of the following month. For example, an increase that occurs on December 26, 2011 is shown as effective on January 1, 2012.

12 Months Ending December 2014													
Group Code	Labor Group	Jan-14	Feb-14	Mar-14	Apr-14	May-14	Jun-14	Jul-14	Aug-14	Sep-14	Oct-14	Nov-14	Dec-14
2	Officer/Exempt	2.50%											
3	IBEW 125	2.00%											
4	IBEW 639		2.00%										
5	UWUA 197					2.00%							
8	UWUA 127						2.00%						
9	IBEW 57 WY							2.00%					
11	IBEW 57 PD		2.00%										
12	IBEW 57 PS		2.00%								2.00%		
13	PCCC Non-Exempt	2.50%											
15	IBEW 57 CT			1.65%									
18	Non-Exempt	2.50%											
12 Months Ending December 2015													
Group Code	Labor Group	Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15
2	Officer/Exempt	2.41%											
3	IBEW 125		2.25%										
4	IBEW 639					2.00%							
5	UWUA 197						2.00%						
8	UWUA 127										2.00%		
9	IBEW 57 WY							2.00%					
11	IBEW 57 PD		2.00%										
12	IBEW 57 PS		2.00%										
13	PCCC Non-Exempt	1.52%											
15	IBEW 57 CT		2.00%										
18	Non-Exempt	2.20%											

- (1) Projected labor increases supported by planning targets.
- (2) Labor increases supported by union contracts/actual increases
- (3) Overall actual

Results of Operations - December 2014
General Wage Increase Adjustment
 Adjustment by FERC Account - Total Company

Total Company Basis

Indicator	Actual		Restating Adjustment	Restatement		Pro Forma Adjustment	Pro Forma	
	12 Months Ended December 2014	% Of Total		12 Months Ended December 2014	12 Months Ending December 2015			
500JBG	5,055,426	0.73%	(13,626)	5,041,800	77,945		5,119,745	
500SG	-	0.00%	-	-	-	-	-	
501CAEE	1,795,047	0.26%	(4,838)	1,790,209	27,676		1,817,885	
501JBE	1,115,455	0.16%	(3,006)	1,112,449	17,198		1,129,647	
501SE	221,000	0.03%	(596)	220,405	3,407		223,812	
500CAGE	68,146,487	9.87%	(183,673)	67,962,814	1,050,690		69,013,504	
500CAGW	2,955	0.00%	(8)	2,947	46		2,992	
512CAGE	32,080,566	4.65%	(86,466)	31,994,101	494,622		32,488,722	
512JBG	19,340,300	2.80%	(52,127)	19,288,172	298,191		19,586,363	
512CAGW	(140,380)	-0.02%	378	(140,001)	(2,164)		(142,166)	
535CAGE	5,984,132	0.87%	(16,129)	5,968,003	92,264		6,060,267	
535CAGW	8,543,744	1.24%	(23,028)	8,520,716	131,728		8,652,445	
545CAGW	2,948,120	0.43%	(7,946)	2,940,174	45,454		2,985,628	
545CAGE	1,084,636	0.16%	(2,923)	1,081,712	16,723		1,098,436	
548CAGW	1,678,533	0.24%	(4,524)	1,674,009	25,880		1,699,888	
548CAGE	4,369,217	0.63%	(11,776)	4,357,441	67,365		4,424,806	
548OR	495	0.00%	(1)	494	8		501	
553SG	1,892,326	0.26%	(4,561)	1,887,764	26,092		1,713,857	
553CAGE	1,796,250	0.26%	(4,841)	1,791,409	27,695		1,819,104	
553CAGW	805,642	0.12%	(2,171)	803,471	12,421		815,892	
557CAGW	134,232	0.02%	(362)	133,870	2,070		135,940	
557SG	935,209	0.14%	(2,521)	932,688	14,419		947,107	
557CAGE	9,905,403	1.43%	(26,698)	9,878,705	152,723		10,031,427	
557JBG	1,579,458	0.23%	(4,257)	1,575,201	24,352		1,599,553	
560SG	41,923,153	6.07%	(112,994)	41,810,159	646,376		42,456,534	
560CAGE	4,100,019	0.59%	(11,051)	4,088,969	63,215		4,152,183	
560CAGW	172,013	0.02%	(464)	171,549	2,652		174,201	
560JBG	28,896	0.00%	(78)	28,818	446		29,264	
571SG	2,794,404	0.40%	(7,532)	2,786,872	43,084		2,829,957	
571CAGE	(1,374,058)	-0.20%	3,703	(1,370,355)	(21,185)		(1,391,540)	
571CAGW	523,011	0.08%	(1,410)	521,601	8,064		529,665	
571JBG	54,131	0.01%	(146)	53,985	635		54,820	
580IDU	1,313,870	0.19%	(3,541)	1,310,329	20,257		1,330,586	
580OR	9,003,749	1.30%	(24,268)	8,979,481	138,821		9,118,302	
580SNPD	29,542,335	4.28%	(79,625)	29,462,710	455,487		29,918,197	
580UT	8,852,385	1.28%	(23,860)	8,828,525	136,487		8,965,012	
580WA	1,762,485	0.26%	(4,750)	1,757,735	27,174		1,784,909	
580WYP	2,393,870	0.35%	(6,452)	2,387,418	36,909		2,424,327	
580CA	910,624	0.13%	(2,454)	908,170	14,040		922,210	
580WYU	220,737	0.03%	(595)	220,142	3,403		223,546	
593CA	2,532,136	0.37%	(6,825)	2,525,312	39,041		2,564,352	
593WYU	802,282	0.12%	(2,162)	800,120	12,370		812,489	
593MT	0	0.00%	(0)	0	0		0	
593OR	13,401,357	1.94%	(36,120)	13,365,237	206,624		13,571,860	
593SNPD	6,100,474	0.88%	(16,442)	6,084,032	94,058		6,178,090	
593UT	16,362,896	2.37%	(44,102)	16,318,793	252,285		16,571,078	
593WA	2,104,762	0.30%	(5,673)	2,099,089	32,451		2,131,540	
593WYP	3,032,180	0.44%	(8,173)	3,024,007	46,750		3,070,757	
593IDU	2,303,409	0.33%	(6,208)	2,297,200	35,514		2,332,715	
593OTHER	0	0.00%	(0)	0	0		0	
593CN	1,901,100	0.28%	(5,124)	1,895,976	29,311		1,925,287	
903IDU	1,517,424	0.22%	(4,090)	1,513,334	23,396		1,536,730	
903OR	9,108,067	1.32%	(24,549)	9,083,519	140,429		9,223,948	
903WYP	1,362,706	0.20%	(3,673)	1,359,033	21,010		1,380,043	
903CA	1,007,278	0.15%	(2,715)	1,004,563	15,530		1,020,093	
903CN	32,802,310	4.75%	(88,411)	32,713,899	505,750		33,219,649	
903UT	5,459,795	0.79%	(14,716)	5,445,079	84,180		5,529,259	
903WA	1,136,020	0.16%	(3,062)	1,132,958	17,515		1,150,473	
903WYU	196,372	0.03%	(529)	195,843	3,028		198,871	
908OR	1,669,556	0.24%	(4,500)	1,665,056	25,741		1,690,797	
908CA	62,332	0.01%	(168)	62,164	961		63,125	
908CN	2,149,550	0.31%	(5,794)	2,143,756	33,142		2,176,898	
908IDU	330,461	0.05%	(891)	329,571	5,095		334,666	
908OTHER	48,356	0.01%	(130)	48,226	746		48,972	
908UT	2,483,802	0.36%	(6,695)	2,477,107	38,296		2,515,403	
908WA	354,301	0.05%	(955)	353,346	5,463		358,809	
908WYP	1,174,922	0.17%	(3,167)	1,171,755	18,115		1,189,870	
920SO	94,689,808	13.71%	(255,215)	94,434,593	1,459,938		95,894,531	
920UT	1,075,991	0.16%	(2,900)	1,073,091	16,590		1,089,681	
920WA	611,675	0.09%	(1,649)	610,026	9,431		619,457	
920CA	47,461	0.01%	(128)	47,333	732		48,065	
920IDU	49,908	0.01%	(135)	49,774	769		50,543	
920OR	194,132	0.03%	(523)	193,609	2,993		196,602	
920WYP	807,541	0.12%	(2,177)	805,364	12,451		817,815	
935IDU	(6,048)	0.00%	16	(6,031)	(93)		(6,125)	
935OR	390,064	0.06%	(1,051)	389,013	6,014		395,027	
935SO	2,049,452	0.30%	(5,524)	2,043,928	31,599		2,075,526	
935UT	(63,665)	-0.01%	172	(63,493)	(982)		(64,475)	
935WA	(464)	0.00%	1	(463)	(7)		(470)	
935WYP	(6,702)	0.00%	18	(6,684)	(103)		(6,788)	
935WYU	(1,008)	0.00%	3	(1,005)	(16)		(1,020)	
Utility Labor	480,537,868	69.59%	(1,295,180)	479,242,688	7,408,986		486,651,674	
Non-Utility/Capital	209,997,343	30.41%	(566,000)	209,431,343	3,237,762		212,669,106	
Total	690,535,211	100.00%	(1,861,180)	688,674,031	10,646,748		699,320,779	

PacifiCorp
 Results of Operations - December 2014
 General Wage Increase Adjustment
 Adjustment by FERC Account - WA Allocated

WA Allocated

Indicator	WA %	Actual		Restating Adjustment	Restatement		Pro Forma Adjustment	Pro Forma	
		12 Months Ended December 2014	% Of Total		12 Months Ended December 2014	12 Months Ending December 2015			
500JBG	22.9539%	1,160,417	3.77%	(3,128)	1,157,289	17,891	1,175,181		
500SG	7.9057%	-	0.00%	-	-	-	-		
501CAEE	0.0000%	-	0.00%	-	-	-	-		
501JBE	22.6123%	252,230	0.82%	(680)	251,551	3,889	255,439		
501SE	7.5698%	16,729	0.05%	(45)	16,684	258	16,942		
500CAGE	0.0000%	-	0.00%	-	-	-	-		
500CAGW	23.0849%	682	0.00%	(2)	680	11	691		
512CAGE	0.0000%	-	0.00%	-	-	-	-		
512JBG	22.9539%	4,439,351	14.43%	(11,985)	4,427,365	68,446	4,495,832		
512CAGW	23.0849%	(32,406)	-0.11%	87	(32,319)	(500)	(32,819)		
535CAGE	0.0000%	-	0.00%	-	-	-	-		
535CAGW	23.0849%	1,972,314	6.41%	(5,316)	1,966,998	30,409	1,997,407		
545CAGW	23.0849%	680,570	2.21%	(1,834)	678,736	10,493	689,229		
545CAGE	0.0000%	-	0.00%	-	-	-	-		
548CAGW	23.0849%	387,487	1.26%	(1,044)	386,443	5,974	392,417		
548CAGE	0.0000%	-	0.00%	-	-	-	-		
548OR	0.0000%	-	0.00%	-	-	-	-		
553SG	7.9057%	133,791	0.43%	(361)	133,430	2,063	135,493		
553CAGE	0.0000%	-	0.00%	-	-	-	-		
553CAGW	23.0849%	185,982	0.60%	(501)	185,480	2,867	188,348		
557CAGW	23.0849%	30,987	0.10%	(84)	30,904	478	31,382		
557SG	7.9057%	73,935	0.24%	(199)	73,736	1,140	74,876		
557CAGE	0.0000%	-	0.00%	-	-	-	-		
557JBG	22.9539%	362,547	1.18%	(977)	361,570	5,590	367,160		
560SG	7.9057%	3,314,330	10.77%	(9,933)	3,305,397	51,101	3,356,498		
560CAGE	0.0000%	-	0.00%	-	-	-	-		
560CAGW	23.0849%	39,709	0.13%	(107)	39,602	612	40,214		
560JBG	22.9539%	6,633	0.02%	(18)	6,615	102	6,717		
571SG	7.9057%	220,918	0.72%	(595)	220,323	3,406	223,729		
571CAGE	0.0000%	-	0.00%	-	-	-	-		
571CAGW	23.0849%	120,736	0.39%	(325)	120,411	1,862	122,273		
571JBG	22.9539%	12,425	0.04%	(33)	12,392	192	12,583		
580IDU	0.0000%	-	0.00%	-	-	-	-		
580OR	0.0000%	-	0.00%	-	-	-	-		
580SNPD	6.2803%	1,855,356	6.03%	(5,001)	1,850,356	28,606	1,878,962		
580UT	0.0000%	-	0.00%	-	-	-	-		
580WA	100.0000%	1,762,485	5.73%	(4,750)	1,757,735	27,174	1,784,909		
580WYP	0.0000%	-	0.00%	-	-	-	-		
580CA	0.0000%	-	0.00%	-	-	-	-		
580WYU	0.0000%	-	0.00%	-	-	-	-		
593CA	0.0000%	-	0.00%	-	-	-	-		
593WYU	0.0000%	-	0.00%	-	-	-	-		
593MT	0.0000%	-	0.00%	-	-	-	-		
593OR	0.0000%	-	0.00%	-	-	-	-		
593SNPD	6.2803%	383,130	1.25%	(1,033)	382,097	5,907	388,004		
593UT	0.0000%	-	0.00%	-	-	-	-		
593WA	100.0000%	2,104,762	8.84%	(5,673)	2,099,089	32,451	2,131,540		
593WYP	0.0000%	-	0.00%	-	-	-	-		
593IDU	0.0000%	-	0.00%	-	-	-	-		
593OTHER	0.0000%	-	0.00%	-	-	-	-		
593CN	6.9174%	131,506	0.43%	(354)	131,151	2,028	133,179		
903IDU	0.0000%	-	0.00%	-	-	-	-		
903OR	0.0000%	-	0.00%	-	-	-	-		
903WYP	0.0000%	-	0.00%	-	-	-	-		
903CA	0.0000%	-	0.00%	-	-	-	-		
903CN	6.9174%	2,269,053	7.38%	(6,116)	2,262,937	34,985	2,297,922		
903UT	0.0000%	-	0.00%	-	-	-	-		
903WA	100.0000%	1,136,020	3.69%	(3,062)	1,132,958	17,515	1,150,473		
903WYU	0.0000%	-	0.00%	-	-	-	-		
908OR	0.0000%	-	0.00%	-	-	-	-		
908CA	0.0000%	-	0.00%	-	-	-	-		
908CN	6.9174%	148,692	0.48%	(401)	148,291	2,293	150,584		
908IDU	0.0000%	-	0.00%	-	-	-	-		
908OTHER	0.0000%	-	0.00%	-	-	-	-		
908UT	0.0000%	-	0.00%	-	-	-	-		
908WA	100.0000%	354,301	1.15%	(955)	353,346	5,463	358,809		
908WYP	0.0000%	-	0.00%	-	-	-	-		
920SO	6.8539%	6,489,978	21.09%	(17,492)	6,472,486	100,063	6,572,549		
920UT	0.0000%	-	0.00%	-	-	-	-		
920WA	100.0000%	611,675	1.99%	(1,649)	610,026	9,431	619,457		
920CA	0.0000%	-	0.00%	-	-	-	-		
920IDU	0.0000%	-	0.00%	-	-	-	-		
920OR	0.0000%	-	0.00%	-	-	-	-		
920WYP	0.0000%	-	0.00%	-	-	-	-		
935IDU	0.0000%	-	0.00%	-	-	-	-		
935OR	0.0000%	-	0.00%	-	-	-	-		
935SO	6.8539%	140,468	0.46%	(379)	140,089	2,166	142,255		
935UT	0.0000%	-	0.00%	-	-	-	-		
935WA	100.0000%	(464)	0.00%	1	(463)	(7)	(470)		
935WYP	0.0000%	-	0.00%	-	-	-	-		
935WYU	0.0000%	-	0.00%	-	-	-	-		
Utility Labor		30,766,329	100.00%	(82,924)	30,683,405	474,359	31,157,764		
Non-Utility/Capital		-	0.00%	-	-	-	-		
Total		30,766,329	100.00%	(82,924)	30,683,405	474,359	31,157,764		

PacifiCorp
 Results of Operations - December 2014
 General Wage Increase Adjustment
 Payroll Tax Adjustment Calculation

	Line No.	Ref	SOCIAL SEC	MEDICARE	TOTAL FICA TAX	Ref
FICA Calculated on Dec 2014 Restatement Labor						
Restated Wages Adjustment	a		1,311,282	1,311,282		4.3.2
Restated Incentive Adjustment	b		-	-		4.3.2
	c	a + b	1,311,282	1,311,282		
Percentage of eligible wages below limit	d		91.86%	97.39%		
Increase below limit	e	c * d	1,204,584	1,277,087		
Rate below limit	f		6.20%	1.45%		
Tax on increase below limit	g	e * f	74,684	18,518		
Percentage of eligible wages above limit	h		8.14%	2.61%		
Increase above limit	i	c * h	106,698	34,195		
Rate above limit	j		-	1.45%		
Tax on increase above limit	k	i * j	-	496		
Total FICA Tax on Restatement Labor		g + k	74,684	19,014	93,698	4.3.2
FICA Calculated on Dec 2015 Pro Forma Labor						
Pro Forma Wages Adjustment	l		9,154,264	9,154,264		4.3.2
Pro Forma Incentive Adjustment	m		783,426	783,426		4.3.2
	n		9,937,690	9,937,690		
Percentage of eligible wages below limit	o		91.69%	97.34%		
Increase below limit	p	n * o	9,112,281	9,673,584		
Rate below limit	q		6.20%	1.45%		
Tax on increase below limit	r	p * q	564,961	140,267		
Percentage of eligible wages above limit	s		8.31%	2.66%		
Increase above limit	t	n * s	825,409	264,106		
Rate above limit	u		-	1.45%		
Tax on increase above limit	v	t * u	-	3,830		
Total FICA Tax on Pro Forma Labor		r + v	564,961	144,097	709,058	4.3.2

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON</u> <u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Other Purchased Power	557	RES	(48,773)	SG	8.043%	(3,923)	4.4.1
Other Purchased Power	557	RES	(4,409,536)	CAGE	0.000%	-	4.4.1
Other Purchased Power	557	RES	4,458,308	ID	Situs	-	
Membership Expense	908	RES	(7,982)	CN	6.907%	(551)	4.4.1
Membership Expense	908	RES	7,982	ID	Situs	-	
			<u>-</u>			<u>(4,474)</u>	

Description of Adjustment

Payments made to Idaho irrigators as part of the Idaho Irrigation Load Control Program and a portion of the program's administrative costs are system allocated in the unadjusted data. This adjustment situs assigns the payments to Idaho. DSM costs are currently situs assigned to the states in which the costs are incurred to match the benefit of reduced load reflected in allocation factors. Allocation of class 1 DSM programs continues to be reviewed by the MSP standing committee.

PacifiCorp
Results of Operations - December 2014
Idaho Irrigation Load Control Program

	<u>FERC</u> <u>Account</u>	<u>Factor</u>	<u>Amount</u>	
Idaho Irrigation Load Control Incentive Payments	557	CAGE	4,409,536	Ref. 4.4
Irrigation Load Control Program Costs	557	SG	48,773	Ref. 4.4
Club/Organization Membership and Expense	908	CN	7,982	Ref. 4.4
			<u>4,466,290</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:							
1) Reversal of Prior Period Write-Off	573	RES	1,700,000	SG	8.043%	136,726	4.5.1

Description of Adjustment

An entry was made to an expense account during the 12 months ended December 2014 relating to an out-of-period adjustment. This transaction is removed to normalize test period results. A description of this item is provided on page 4.5.1.

No.	Postg Date	Text	FERC Acct	Factor	Amount as Booked	Reference
1	10/31/2014	Prior Period Write-Off Reversal: In Oct-14, an accounting entry was posted to reverse a reserve amount previously written-off for the Wallula McNary Line project. The original write-off was recorded in Sept-12. This adjustment is being removed as it pertains to an out-of-period adjustment made in the current reporting period.	573	SG	(1,700,000)	Ref 4.5
Total					<u>(1,700,000)</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:							
Remove DSM Amortization Expense	908	RES	(2,107,847)	CA	Situs	-	
	908	RES	(3,031,668)	ID	Situs	-	
	908	RES	(26,652,465)	OR	Situs	-	
	908	RES	(65,547,937)	UT	Situs	-	
	908	RES	(10,902,035)	WA	Situs	(10,902,035)	
	908	RES	(4,938,856)	WY-All	Situs	-	
			<u>(113,180,808)</u>			<u>(10,902,035)</u>	4.6.1

Description of Adjustment:

This adjustment removes 12 months ended December 2014 amortizations associated with the Company's Demand-side Management (DSM) programs. The 12 months ended December 2014 revenues are removed through the revenue adjustments. DSM program costs are recovered in each state through separate tariff riders.

Rocky Mountain Power
Results of Operations - December 2014
DSM Expense Removal

Remove DSM Amortization Expense:

<u>FERC Account</u>	<u>Description</u>	<u>Allocation</u>	<u>DSM Amortization</u>	
908	CA Amortization Expense	CA	2,107,847	
908	ID Amortization Expense	ID	3,031,668	
908	OR Amortization Expense	OR	26,652,465	
908	UT Amortization Expense	UT	65,547,937	
908	WA Amortization Expense	WA	10,902,035	
908	WY Amortization Expense	WY	4,938,856	
			<u>113,180,808</u>	Ref. 4.6

	<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:							
Adj. Liability Ins. expense to 6-year avg.	925	RES	38,406,558	SO	6.603%	2,536,044	4.7.1
<u>Adjust Property Damage expense to 6-year avg:</u>							
Property Insurance - Transmission	571	RES	(125,987)	CAGW	22.465%	(28,303)	4.7.2
Property Insurance - WA Distribution	593	RES	178,362	WA	Situs	178,362	4.7.2
Property Insurance - Non-T&D	553	RES	194,663	CAGW	22.465%	43,731	4.7.2
Adjust Liability Ins. Prem. to expected level	925	PRO	597,478	SO	6.603%	39,452	4.7.3
Adjust Property Ins. Prem. to expected level	924	PRO	(597,626)	SO	6.603%	(39,462)	4.7.3
Correct allocation of Oregon Injuries & Damages	925	RES	(893,405)	SO	6.603%	(58,993)	4.7.4
Correct allocation of Oregon Injuries & Damages	925	RES	893,405	OR	Situs	-	4.7.4

Description of Adjustment

This adjustment normalizes injury and damages expense and property damage expense to reflect a six-year average, consistent with the methodology agreed to in UE-111190. In 2014, the 3rd Party Liability Insurance coverage was renewed with a deductible of \$10 million with an increased upper limit of \$525 million. Property Insurance was renewed with a deductible of \$10 million and an upper limit of \$400 million. In addition, Oregon's share of revenue deferral and accruals to injuries and damage reserve was incorrectly allocated in unadjusted results. This adjustment also corrects that allocation.

PacifiCorp
 Results of Operations - December 2014
 Insurance Expense
 Liability Insurance Expense Based on a Six-Year Average

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

<u>Year</u>	<u>Accrual</u>	<u>Amount Not Requested</u>	<u>Commercial Reimbursement</u>	<u>Net Expense</u>
2009	4,487,483		-	4,487,483
2010	4,831,787		-	4,831,787
2011	2,901,323		-	2,901,323
2012	47,059,248	(16,200,000)	-	30,859,248
2013	32,552,817	(27,688,053)	-	4,864,764
2014	16,319,956	(14,066,236)	-	2,253,720
	Six-year average			8,366,387
	Amount in base period			(30,040,171)
	Adjustment			<u>38,406,558</u>

Ref 4.7

PacifiCorp
 Results of Operations - December 2014
 Insurance Expense
 Property Damage Based on a six-year average

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

	<u>WA Dist.</u>	<u>WCA Trans.</u>	<u>WCA Non T&D</u>
<u>Six-year average</u>			
Apr 2008 - Mar 2009*	425,221	335,571	138,883 *
Apr 2009 - Mar 2010	246,685	1,058,872	847,444
Apr 2010 - Mar 2011	591,239	335,721	278,384
Apr 2011 - Mar 2012	509,654	358,979	99,632
Apr 2012 - Mar 2013	657,774	269,611	147,728
April 2013 - Mar 2014	171,900	1,227,628	533,488
6-Year Average	433,746	597,730	340,927
<u>Actual 12 Months Ended December 2014</u>			
Jan 2014 - Dec 2014	255,384	723,717	146,263
Difference in six-year average and 12 ME Dec 2012	178,362	(125,987)	194,663
	Ref 4.7	Ref 4.7	Ref 4.7

* WCA Non-T&D damages for the April 2008 - March 2009 period are exclusive of an event totaling \$6.4 million per the UE-111190 settlement.

PacifiCorp
 Results of Operations - December 2014
 Insurance Expense
 Adjust Base Period Insurance Premiums to Expected Future Level

Adjusting the insurance premium in the base period to the renewed amount effective October 1, 2014

	Premium Renewal	Included in Results 12 Months Ended	Adjustment	
	<u>Oct 2014</u>	<u>Dec-14</u>		
Liability Insurance Premium	2,679,172	2,081,695	597,478	Ref 4.7
Property Insurance Premium	5,957,767	6,555,393	(597,626)	Ref 4.7

Insurance Renewal 10/1/2014

	Policy Effective Date	Policy Limit	Coverage	Self-Insured Retention	Premium allocated to PacifiCorp Electric
General Liability Insurance	10/1/14 - 10/1/15	525,000,000	Third Party Liability Losses	10,000,000	2,679,172
Property Insurance	10/1/14 - 10/1/15	400,000,000	Property/Boiler Machinery	10,000,000	5,957,767

Rocky Mountain Power
Wyoming Results of Operations - December 2014
Insurance Expense

Allocation needs to be corrected on Oregon charges - change SO allocators to OR

Year	Period	Company Code	Account Number	In transaction currency	Text	Posting Date	Document Nur	FERC Account	FERC Location	Actual Allocator	Correct Allocator
2014	6	1000	367570	251,002	True up Oregon Share Revenue Deferral Jan-May 2014	6/25/2014	126520126	9250000	108	SO	OR
2014	6	1000	367670	190,891	True up Oregon Share Revenue Deferral Jan-May 2014	6/25/2014	126520126	9250000	108	SO	OR
2014	6	1000	367770	62,429	True up Oregon Share Revenue Deferral Jan-May 2014	6/25/2014	126520126	9250000	108	SO	OR
2014	6	1000	367570	(251,002)	True up Oregon Share Revenue Deferral Jan-May 2014	6/30/2014	126527407	9250000	108	SO	OR
2014	6	1000	367670	(190,891)	True up Oregon Share Revenue Deferral Jan-May 2014	6/30/2014	126527407	9250000	108	SO	OR
2014	6	1000	367770	(62,429)	True up Oregon Share Revenue Deferral Jan-May 2014	6/30/2014	126527407	9250000	108	SO	OR
2014	6	1000	367570	251,002	True up Oregon Share Revenue Deferral Jan-May 2014	6/30/2014	126526109	9250000	108	SO	OR
2014	6	1000	367670	190,891	True up Oregon Share Revenue Deferral Jan-May 2014	6/30/2014	126526109	9250000	108	SO	OR
2014	6	1000	367770	(251,002)	True up Oregon Share Revenue Deferral Jan-May 2014	6/30/2014	126530966	9250000	108	SO	OR
2014	6	1000	367570	(190,891)	True up Oregon Share Revenue Deferral Jan-May 2014	6/30/2014	126530966	9250000	108	SO	OR
2014	6	1000	367770	(62,429)	True up Oregon Share Revenue Deferral Jan-May 2014	6/30/2014	126530966	9250000	108	SO	OR
2014	6	1000	367570	251,002	True up Oregon Share Revenue Deferral Jan-May 2014	6/30/2014	126533807	9250000	108	SO	OR
2014	6	1000	367670	190,891	True up Oregon Share Revenue Deferral Jan-May 2014	6/30/2014	126533807	9250000	108	SO	OR
2014	6	1000	367770	62,429	True up Oregon Share Revenue Deferral Jan-May 2014	6/30/2014	126533807	9250000	108	SO	OR
2014	6	1000	367870	10,765	True up Oregon Share Revenue Deferral Jan-May 2014	6/30/2014	126533807	9250000	108	SO	OR
2014	6	1000	367570	92,177	Net Oregon Share Revenue Deferral	6/30/2014	126555822	9250000	108	SO	OR
2014	6	1000	367670	70,102	Net Oregon Share Revenue Deferral	6/30/2014	126555822	9250000	108	SO	OR
2014	6	1000	367770	22,926	Net Oregon Share Revenue Deferral	6/30/2014	126555822	9250000	108	SO	OR
2014	6	1000	367870	3,953	Net Oregon Share Revenue Deferral	6/30/2014	126555822	9250000	108	SO	OR
2014	6	1000	545052	(515,087)	True up Oregon Share Revenue Deferral Jan-May 2014	6/25/2014	126520126	9251000	1	SO	OR
2014	6	1000	545052	515,087	True up Oregon Share Revenue Deferral Jan-May 2014	6/30/2014	126527407	9251000	1	SO	OR
2014	6	1000	545052	189,159	Rev/Exp Trup PP Allocation-Oregon Share	6/30/2014	126555842	9251000	1	SO	OR
				<u>893,405</u>							

Ref 4.7

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON</u> <u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Advertising Expense - Removal	909	RES	(8,736)	CN	6.907%	(603)	4.8.1
Advertising Expense - Removal	930	RES	-	SO	6.603%	-	4.8.1
Advertising Expense - Reallocation	909	RES	(67,440)	CN	6.907%	(4,658)	4.8.1
Washington Advertising Expense	909	RES	-	WA	Situs	-	4.8.1
Oregon Advertising Expense	909	RES	3,175	OR	Situs	-	4.8.1
California Advertising Expense	909	RES	40,812	CA	Situs	-	4.8.1
Idaho Advertising Expense	909	RES	2,266	ID	Situs	-	4.8.1
Wyoming Advertising Expense	909	RES	5,098	WY-All	Situs	-	4.8.1
Utah Advertising Expense	909	RES	16,089	UT	Situs	-	4.8.1
			<u>(8,736)</u>			<u>(5,262)</u>	

Description of Adjustment

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

For all system-allocated advertising expenses incurred during the 12 months ended December 2014, this adjustment situs-assigns any costs attributable to a specific jurisdiction.

1) Remove miscellaneous items that should not be included in results.

TYPE	FERC Acct	SAP Acct	SAP Acct description	Factor	Total Company
RES	9090000	530022	informational Advertising Services	CN	8,736
RES	9301000	519000	Advertising Services	SO	-
					8,736

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

TYPE	FERC Acct	SAP Acct	SAP Acct description	Factor	Total Company
RES	9090000	530019	Legally Mandated Advertising Services	CN	150
RES	9090000	530019	Legally Mandated Advertising Services	SO	-
RES	9090000	530020	Advertising Services	CN	-
RES	9090000	530020	Advertising Services	SO	-
RES	9090000	530022	Informational Advertising Services	CN	67,290
RES	9090000	530022	Informational Advertising Services	SO	-
RES	9301000	530020	Advertising Services	SO	-
					67,440

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

TYPE	FERC Acct	SAP Acct	SAP Acct description	Factor	Total Company
RES	9090000	530019	Legally Mandated Advertising Services	WA	-
RES	9090000	530019	Legally Mandated Advertising Services	OR	150
RES	9090000	530019	Legally Mandated Advertising Services	CA	-
RES	9090000	530019	Legally Mandated Advertising Services	IDU	-
RES	9090000	530019	Legally Mandated Advertising Services	WYP	-
RES	9090000	530019	Legally Mandated Advertising Services	UT	-
RES	9090000	530020	Advertising Services	WA	-
RES	9090000	530020	Advertising Services	OR	-
RES	9090000	530020	Advertising Services	CA	-
RES	9090000	530020	Advertising Services	IDU	-
RES	9090000	530020	Advertising Services	WYP	-
RES	9090000	530020	Advertising Services	UT	-
RES	9090000	530022	Informational Advertising Services	WA	-
RES	9090000	530022	Informational Advertising Services	OR	3,025
RES	9090000	530022	Informational Advertising Services	CA	40,812
RES	9090000	530022	Informational Advertising Services	IDU	2,266
RES	9090000	530022	Informational Advertising Services	WYP	5,098
RES	9090000	530022	Informational Advertising Services	UT	16,089
RES	9301000	530019	Legally Mandated Advertising Services	WA	-
RES	9301000	530019	Legally Mandated Advertising Services	OR	-
RES	9301000	530019	Legally Mandated Advertising Services	CA	-
RES	9301000	530019	Legally Mandated Advertising Services	IDU	-
RES	9301000	530019	Legally Mandated Advertising Services	WYP	-
RES	9301000	530019	Legally Mandated Advertising Services	UT	-
RES	9301000	530020	Advertising Services	WA	-
RES	9301000	530020	Advertising Services	OR	-
RES	9301000	530020	Advertising Services	CA	-
RES	9301000	530020	Advertising Services	IDU	-
RES	9301000	530020	Advertising Services	WYP	-
RES	9301000	530020	Advertising Services	UT	-
RES	9301000	530022	Informational Advertising Services	WA	-
RES	9301000	530022	Informational Advertising Services	OR	-
RES	9301000	530022	Informational Advertising Services	CA	-
RES	9301000	530022	Informational Advertising Services	IDU	-
RES	9301000	530022	Informational Advertising Services	WYP	-
RES	9301000	530022	Informational Advertising Services	UT	-
					67,440

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
Adjustment to Expense:							
Remove Memberships As Booked	930	RES	(1,620,870)	SO	6.603%	(107,029)	4.9.3
Remove Memberships As Booked	930	RES	(3,224)	WA	Situs	(3,224)	4.9.3
Total			<u>(1,624,093)</u>			<u>(110,252)</u>	4.9.3
Add Back Memberships on State Specific Facto	930	RES	1,221,193	SO	6.603%	80,637	4.9.3
Add Back Memberships on State Specific Facto	930	RES	4,753	CA	Situs	0	4.9.3
Add Back Memberships on State Specific Facto	930	RES	284,818	OR	Situs	0	4.9.3
Add Back Memberships on State Specific Facto	930	RES	31,913	WA	Situs	31,913	4.9.3
Add Back Memberships on State Specific Facto	930	RES	51,604	UT	Situs	0	4.9.3
Add Back Memberships on State Specific Facto	930	RES	3,136	ID	Situs	0	4.9.3
Add Back Memberships on State Specific Facto	930	RES	26,676	WY-All	Situs	0	4.9.3
Total			<u>1,624,093</u>			<u>112,550</u>	4.9.3
			<u>-</u>			<u>2,298</u>	4.9.3

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

For all system-allocated membership and subscription expenses incurred during the 12 months ended December 2014, this adjustment situs-assigns any costs attributable to a specific jurisdiction.

PacifiCorp
Results of Operations - December 2014
Memberships and Subscriptions

National and Regional Trade Memberships	FERC Account	SAP Account	Category	Vendor Name	Factor As	Situs	Amount
					Booked	Reallocated	
	930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	7x24 Exchange International	SO	SO	500
	930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	Albany Area Chamber of Commerce	SO	OR	2,004
	930.2	553110	Community & Economic Development and Corporate Memberships and Subscriptions	Albany Area Chamber of Commerce	OR	OR	550
	930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	ALBANY DOWNTOWN ASSN	SO	OR	175
	930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	ALBANY-MILLERSBURG ECONOMIC	SO	OR	1,500
	930.2	553110	Community & Economic Development and Corporate Memberships and Subscriptions	Albina Opportunity Corporation	OR	OR	5,000
	930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	American Fork Chamber of Commerce	SO	UT	550
	930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	American Leadership Forum of Oregon	SO	OR	5,300
	930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	American Wind Energy Association	SO	SO	13,782
	930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	Arlington Club	SO	OR	3,215
	930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	Associated Oregon Utilities	SO	OR	26,000
	930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	ASSOCIATED TAXPAYERS OF IDAHO INC	SO	SO	850
	930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	Association of Idaho Cities	SO	ID	600
	930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	Association of Oregon Counties	SO	OR	1,000
	930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	Association of Washington Cities	SO	WA	1,000
	930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	Basin Area Chamber of Commerce	SO	WYP	150
	930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	Bay Area Chamber of Commerce	SO	CA	1,328
	930.2	553110	Community & Economic Development and Corporate Memberships and Subscriptions	Bay Area Chamber of Commerce	OR	OR	325
	930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	Bend Chamber of Commerce	SO	OR	1,276
	930.2	553110	Community & Economic Development and Corporate Memberships and Subscriptions	Box Elder Development Alliance	UT	UT	1,300
	930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	Cache Chamber of Commerce	SO	UT	600
	930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	Big Horn City Chamber of Commerce	SO	UT	240
	930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	Brownsville Chamber of Commerce	SO	OR	150
	930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	Buffalo Chamber of Commerce	SO	WYP	1,750
	930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	Butte County Chamber of Commerce	SO	CA	50
	930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	Butte Valley Chamber of Commerce	SO	CA	30
	930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	Cache Chamber of Commerce	SO	UT	600
	930.2	553110	Community & Economic Development and Corporate Memberships and Subscriptions	Cache Chamber of Commerce	UT	UT	3,000
	930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	California Association for Local Economic Development	SO	CA	785
	930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	California Utilities Emergency Association	SO	CA	500
	930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	Cannon Beach Chamber of Commerce	SO	OR	310
	930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	Canyonville Chamber of Commerce	SO	OR	50
	930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	Carbon County Chamber of Commerce	SO	WYP	675
	930.2	553110	Community & Economic Development and Corporate Memberships and Subscriptions	Carbon County Economic Development Corporation	IDU	WYP	3,000
	930.2	553110	Community & Economic Development and Corporate Memberships and Subscriptions	Carbon County Economic Development Corporation	WYP	WYP	4,000
	930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	Casper Area Chamber of Commerce	SO	WYP	3,580
	930.2	553110	Community & Economic Development and Corporate Memberships and Subscriptions	Casper Area Economic Development Alliance	WYP	WYP	4,000
	930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	Cedar City Chamber of Commerce	SO	UT	525
	930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	Central Lions Club	SO	OR	40
	930.2	553110	Community & Economic Development and Corporate Memberships and Subscriptions	Central Northwest Neighbors	OR	OR	2,000
	930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	Central Oregon Builders Association	SO	OR	415
	930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	Central Point Chamber of Commerce	SO	OR	250
	930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	Central Washington Homebuilders, Inc.	SO	WA	464
	930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	Chamber of Medford and Jackson County	SO	OR	2,043
	930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	ChamberWest Regional Chamber of Commerce	SO	UT	1,000
	930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	Cheyenne Rotary Club	SO	WYP	500
	930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	Citizens Utility Board	OR	OR	-
	930.2	553110	Community & Economic Development and Corporate Memberships and Subscriptions	City of Corvallis, Parks and Recreation	OR	OR	2,000
	930.2	553110	Community & Economic Development and Corporate Memberships and Subscriptions	City of Pendleton	OR	OR	4,000
	930.2	553110	Community & Economic Development and Corporate Memberships and Subscriptions	City of Rexburg	IDU	ID	2,000
	930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	Clatsop Economic Development Resources	SO	OR	5,000
	930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	Clark County Economic Development	UT	WA	500
	930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	Cody County Chamber of Commerce	SO	WYP	495
	930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	Columbia Corridor Association	SO	OR	3,000
	930.2	553110	Community & Economic Development and Corporate Memberships and Subscriptions	Converse Area New Development Organization	WYP	WYP	2,000
	930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	Coquille Chamber of Commerce	SO	OR	145
	930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	Corvallis Chamber of Commerce	SO	OR	2,000
	930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	Cottage Grove Chamber of Commerce	SO	OR	775
	930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	Crosscut Cent Chamber of Commerce	SO	CA	530
	930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	Creswell Chamber of Commerce	SO	OR	115
	930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	Crooked River Ranch Chamber of Commerce	SO	OR	135
	930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	Dallas Area Chamber of Commerce	SO	OR	495
	930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	Dama International	SO	SO	700
	930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	Davis Chamber of Commerce	SO	UT	3,695
	930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	Dayton Chamber of Commerce	SO	WA	460
	930.2	553110	Community & Economic Development and Corporate Memberships and Subscriptions	Del Norte Chamber of Commerce	CA	CA	500
	930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	Douglas Area Chamber of Commerce	SO	WYP	500
	930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	Douglas Rotary International	SO	SO	130
	930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	Douglas Turner Operations, Inc.	SO	OR	570
	930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	Downtown Corvallis Association	SO	OR	150
	930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	Draper Area Chamber of Commerce	SO	UT	430
	930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	Drive Oregon	SO	OR	2,900
	930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	Eagle Point Chamber of Commerce	SO	OR	200
	930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	East Linn Utilities Coordinating Council	OR	OR	125
	930.2	553110	Community & Economic Development and Corporate Memberships and Subscriptions	Eastern Idaho Economic Development Partners	IDU	ID	5,000
	930.2	553110	Community & Economic Development and Corporate Memberships and Subscriptions	Economic Development Corporation of Utah	UT	UT	2,000
	930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	Economic Development for Central Oregon	SO	OR	7,500
	930.2	553110	Community & Economic Development and Corporate Memberships and Subscriptions	Economic Development for Central Oregon	OR	OR	500
	930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	Emery County Business Chamber	SO	UT	140
	930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	Equal Employment Advisory Council	SO	SO	6,061
	930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	Evanston Chamber of Commerce	SO	WYP	1,010
	930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	Evanston Rotary Club	SO	WYP	190
	930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	Five Trails Rotary Club	SO	WYP	522
	930.2	553110	Community & Economic Development and Corporate Memberships and Subscriptions	Four County Alliance of Southeastern Idaho	IDU	ID	1,500
	930.2	553110	Community & Economic Development and Corporate Memberships and Subscriptions	Four County Economic Development Corporation	OR	OR	10,000
	930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	Fraser Chamber of Commerce	SO	WA	225
	930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	Greater Gateway Boosters	SO	OR	100
	930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	Greater Idaho Falls Chamber of Commerce	SO	ID	500
	930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	Greater Medford Rotary	SO	OR	600
	930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	Greater Smithfield Chamber of Commerce	SO	UT	100
	930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	Greater Wasatch Chamber of Commerce	SO	WA	250
	930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	Greater Yakima Chamber of Commerce	SO	WA	3,797
	930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	Green River Chamber of Commerce	SO	WYP	550
	930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	Greybull Area Chamber of Commerce	SO	WYP	255
	930.2	553110	Community & Economic Development and Corporate Memberships and Subscriptions	Grow Idaho Falls, Inc.	IDU	ID	1,500
	930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	Heart of Medford Association	SO	OR	300
	930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	Hispanic Metro Chamber of Commerce	SO	OR	1,500
	930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	Idaho Association of Counties	SO	ID	350
	930.2	553110	Community & Economic Development and Corporate Memberships and Subscriptions	Idaho Department of Commerce	IDU	ID	2,000
	930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	Idaho Economic Development Association	SO	ID	1,000

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Memberships and Subscriptions

FERC Account	SAP Account	Category	Vendor Name	Factor As Booked	Situs Reallocated	Amount
National and Regional Trade Memberships						
930.2	553110	Community & Economic Development and Corporate Memberships and Subscriptions	Idaho Economic Development Association	IDU	ID	3,000
930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	Illinois Valley Chamber of Commerce	SO	SO	95
930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	Illuminating Engineering Society of North America	SO	SO	500
930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	Industrial Customer of Northwest Utility	OR	OR	-
930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	Intermountain Electrical Association	SO	SO	9,000
930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	International Economic Development Council	SO	SO	385
930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	Jacksonville Chamber of Commerce	SO	WYP	150
930.2	553110	Community & Economic Development and Corporate Memberships and Subscriptions	Jefferson Chamber of Commerce	OR	OR	2,000
930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	Joseph Chamber of Commerce	SO	OR	100
930.2	553110	Community & Economic Development and Corporate Memberships and Subscriptions	KBJ Economic Development Joint Powers Board	WYP	WYP	4,000
930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	Klamath Basin Home Builders Association	SO	OR	385
930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	Klamath Basin Sunrise Rotary	SO	OR	146
930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	Klamath County Chamber of Commerce	SO	OR	772
930.2	553110	Community & Economic Development and Corporate Memberships and Subscriptions	Klamath County Economic Development Association	OR	OR	5,000
930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	Lake County Chamber of Commerce	SO	OR	300
930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	Lander Chamber of Commerce	SO	WYP	666
930.2	553110	Community & Economic Development and Corporate Memberships and Subscriptions	Laramie Economic Development Corporation	WYP	WYP	4,000
930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	League of Oregon Cities	SO	OR	500
930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	Lebanon Area Chamber of Commerce	SO	OR	750
930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	Lincoln City Chamber of Commerce	SO	OR	395
930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	Linnville Kiwanis Club	SO	OR	110
930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	Linn-Benton Utilities Coordinating Council	OR	OR	175
930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	Lovell Area Chamber of Commerce	SO	WYP	300
930.2	553110	Community & Economic Development and Corporate Memberships and Subscriptions	Madison Economic Partners	IDU	ID	1,000
930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	Madras-Jefferson County	SO	OR	385
930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	Medford Rogue Rotary	SO	OR	220
930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	Metro Medford Downtown Association	SO	OR	300
930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	Mid-Willamette Valley Coordinating Council	OR	OR	52
930.2	553110	Community & Economic Development and Corporate Memberships and Subscriptions	Moab Economic Summit	UT	UT	1,000
930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	Monmouth-Independence Chamber of Commerce	SO	OR	917
930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	Mt. Shasta Chamber of Commerce	SO	CA	165
930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	Mt. Shasta Rotary Club	SO	CA	750
930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	National Safety Council Membership	SO	SO	2,544
930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	Navaient Consulting, Inc.	SO	WA	7,982
930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	North Santiam Chamber of Commerce	SO	OR	500
930.2	553110	Community & Economic Development and Corporate Memberships and Subscriptions	Northeast Oregon Economic Development District, Enterprise	OR	OR	3,000
930.2	553110	Community & Economic Development and Corporate Memberships and Subscriptions	North-Northeast Business Association	OR	OR	2,500
930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	Oregon Business Associations	SO	OR	13,900
930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	Oregon Business Council	SO	OR	25,378
930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	Oregon Business Plan	SO	SO	6,000
930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	Oregon Economic Development Association	SO	OR	4,500
930.2	553110	Community & Economic Development and Corporate Memberships and Subscriptions	Oregon Economic Development Association	OR	OR	3,000
930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	Oregon Rural Electric Cooperative	SO	SO	750
930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	Oregon Southwest Washington Industry Liaison Group	SO	OR	90
930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	Oregon Sports Authority	SO	OR	5,000
930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	Oregon State University - Utility Wood Pole Research Cooperative	SO	OR	15,000
930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	Oregon Tourism Commission aka Travel Oregon	OR	OR	5,000
930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	Pacific Northwest Utilities Conference	SO	OR	2,685
930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	Park City, UT Chamber Bureau	SO	UT	229
930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	Partnership for Science and Technology	SO	SO	500
930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	Pendleton Chamber of Commerce	SO	OR	635
930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	Philomath Chamber of Commerce	SO	OR	125
930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	Pilot Rock Chamber of Commerce	SO	OR	110
930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	Pomeroy Chamber of Commerce	SO	WA	150
930.2	553110	Community & Economic Development and Corporate Memberships and Subscriptions	Port of Columbia	WA	WA	3,000
930.2	553110	Community & Economic Development and Corporate Memberships and Subscriptions	Portland Bus Alliance Charitable Institute	OR	OR	1,000
930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	Portland Business Alliance	SO	OR	37,300
930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	Powell Rotary Club	SO	WYP	900
930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	Powell Valley Chamber of Commerce	SO	WYP	750
930.2	553110	Community & Economic Development and Corporate Memberships and Subscriptions	Princeton Chamber of Commerce	OR	OR	1,250
930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	Princetonville-Cook County Chamber of Commerce	SO	OR	230
930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	Redmond Chamber of Commerce	SO	OR	210
930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	Redmond Economic Development	SO	OR	5,000
930.2	553110	Community & Economic Development and Corporate Memberships and Subscriptions	Redmond Economic Development	OR	OR	2,000
930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	Redmond Executive Association	SO	OR	400
930.2	553110	Community & Economic Development and Corporate Memberships and Subscriptions	Region IV Development Association	IDU	ID	1,500
930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	Rexburg Area Chamber of Commerce	SO	ID	396
930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	Rexburg Rotary Club	SO	ID	140
930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	Richmond Chamber of Commerce	SO	CA	250
930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	Richmond Lions Club	SO	UT	780
930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	Rigby Chamber of Commerce	SO	ID	100
930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	Riverton Chamber of Commerce	SO	WYP	924
930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	Riverton Rotary Club	SO	UT	640
930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	Rock Springs Chamber of Commerce	SO	WYP	2,875
930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	Rocky Mountain Electrical League	SO	SO	18,000
930.2	545200	Community & Economic Development and Corporate Memberships and Subscriptions	Rocky Mountain Power Regional Advisory Board	SO	SO	15,754
930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	Rogue Chamber of Commerce	SO	OR	59
930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	Roseburg Area Chamber of Commerce	SO	OR	965
930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	Roseburg Rotary International	SO	OR	133
930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	Rotary Club of Albany	SO	OR	270
930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	Rotary Club of Albion	SO	OR	860
930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	Rotary Club of Bend	SO	OR	164
930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	Rotary Club of Grants Pass	SO	OR	450
930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	Rotary Club of Greater Medford	SO	OR	600
930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	Rotary Club of Lincoln City	SO	OR	319
930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	Rotary Club of Rogue Valley	SO	OR	120
930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	Rotary Club of Salt Lake City	SO	UT	352
930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	Rotary Club of Worland	SO	WYP	199
930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	Round-Up City Development Corporation	SO	OR	500
930.2	553110	Community & Economic Development and Corporate Memberships and Subscriptions	Rural Development Initiatives	OR	OR	2,000
930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	Salt Lake Chamber of Commerce	SO	UT	100
930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	Salt Lake Area Chamber of Commerce	SO	UT	27,230
930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	Sandy Area Chamber of Commerce	SO	OR	2,750
930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	Selah Chamber of Commerce	SO	WA	250
930.2	553110	Community & Economic Development and Corporate Memberships and Subscriptions	Siikyou County Economic Development Council	CA	CA	5,000
930.2	553110	Community & Economic Development and Corporate Memberships and Subscriptions	Six County Association of Government	UT	UT	1,000
930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	Solar Electric Power Association	SO	SO	2,500
930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	South Coast Development Council	SO	OR	5,000
930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	South Jordan Chamber of Commerce	SO	UT	300
930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	South Lincoln Economic Development Corporation	SO	WYP	2,000

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 Memberships and Subscriptions

FERC Account	SAP Account	Category	Vendor Name	Factor As Booked	Situs Reallocated	Amount
National and Regional Trade Memberships						
930.2	553110	Community & Economic Development and Corporate Memberships and Subscriptions	South Lincoln Economic Development Corporation	WYP	WYP	2,000
930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	South Salt Lake Chamber of Commerce	SO	UT	385
930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	Southeast Washington Economic Development Association	SO	WA	1,500
930.2	553110	Community & Economic Development and Corporate Memberships and Subscriptions	Southern Oregon Regional Economic Association	OR	OR	1,000
930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	Southern Oregon Regional Economic Development	SO	OR	2,500
930.2	553110	Community & Economic Development and Corporate Memberships and Subscriptions	Southern Oregon Regional Economic Development	OR	OR	2,500
930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	Southern Oregon Timber Industries Association	SO	OR	250
930.2	553110	Community & Economic Development and Corporate Memberships and Subscriptions	Southern Oregon University - Business Fair Gifts	OR	OR	250
930.2	553110	Community & Economic Development and Corporate Memberships and Subscriptions	Southwest Applied Technology College	UT	UT	1,500
930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	Southwest Valley Chamber of Commerce	SO	UT	350
930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	Stayton Area Rotary Club	SO	OR	200
930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	Stavton-Sublimity Chamber of Commerce	SO	OR	1,250
930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	Stephens- Lane Utilities Council Membership	SO	SO	100
930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	Strategic Economic Development Corporation	SO	OR	1,400
930.2	553110	Community & Economic Development and Corporate Memberships and Subscriptions	Strategic Economic Development Corporation	OR	OR	5,000
930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	Sublette County Chamber of Commerce	SO	WYP	330
930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	Sunnyside Chamber of Commerce	SO	WA	600
930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	Sutherlin Area Chamber of Commerce	SO	OR	125
930.2	553110	Community & Economic Development and Corporate Memberships and Subscriptions	Suu-Annual Rural Summit	UT	UT	2,000
930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	Sweet Home Chamber of Commerce	SO	OR	150
930.2	553110	Community & Economic Development and Corporate Memberships and Subscriptions	Sweet Home Economic Development Group	OR	OR	2,500
930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	Takema Kiwanis	SO	OR	200
930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	The City Club of Idaho City, Inc.	SO	ID	50
930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	Thermopiles Chamber of Commerce	SO	WYP	395
930.2	553110	Community & Economic Development and Corporate Memberships and Subscriptions	Tooele City Corporation	UT	UT	3,000
930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	Tooele County Chamber of Commerce	SO	UT	650
930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	Townshat Chamber of Commerce	SO	WA	500
930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	Tri-County Chamber of Commerce	SO	OR	245
930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	Umatilla Chamber of Commerce	SO	OR	195
930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	Umatilla-Morrow-Gilliam-County Utility Coordinating Council	SO	OR	40
930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	Umqua Economic Development Partnership	SO	OR	2,500
930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	Umqua Lions Club	SO	OR	75
930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	Utah Alliance for Economic Development	SO	UT	1,000
930.2	553110	Community & Economic Development and Corporate Memberships and Subscriptions	Utah Alliance for Economic Development	UT	UT	4,000
930.2	553110	Community & Economic Development and Corporate Memberships and Subscriptions	Utah Economic Development Corporation of Utah	UT	UT	17,000
930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	Utah Hispanic Chamber of Commerce	SO	UT	2,500
930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	Utah Manufacturers Association	SO	UT	6,600
930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	Utah Taxpayers Association	SO	SO	18,700
930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	Utah Valley Chamber of Commerce	SO	UT	1,500
930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	Utah Water Users' Association	SO	UT	500
930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	Utility Variable-Generation	SO	SO	2,756
930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	Walla Walla Area Utility Coordinating Council	SO	WA	100
930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	Walla Walla Chamber of Commerce	SO	WA	684
930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	Walla Walla Sunrise Rotary Club	SO	WA	136
930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	Wallowa County Chamber of Commerce	SO	OR	150
930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	Washake Development Association	SO	WYP	500
930.2	553110	Community & Economic Development and Corporate Memberships and Subscriptions	Washake Development Association	WYP	WYP	2,000
930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	Washington Community Development Association	SO	WA	1,200
930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	Washington Economic Development Association	SO	WA	900
930.2	553110	Community & Economic Development and Corporate Memberships and Subscriptions	Webster Global Site Selectors	OR	OR	5,000
930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	West Jordan Chamber of Commerce	SO	UT	500
930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	Western Energy Institute	SO	SO	44,901
930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	Western Energy Supply and Transmission Associates	SO	SO	25,660
930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	Western Labor and Management Public Affairs Committee	SO	SO	2,000
930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	Worand-Ten Sleep Chamber of Commerce	SO	WYP	500
930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	Wyoming Association of Municipalities	SO	WYP	350
930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	Wyoming Business Alliance	SO	WYP	5,000
930.2	553110	Community & Economic Development and Corporate Memberships and Subscriptions	Wyoming Business Alliance	WYP	WYP	2,000
930.2	553110	Community & Economic Development and Corporate Memberships and Subscriptions	Wyoming Business Council	WYP	WYP	5,000
930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	Wyoming Capitol Club	SO	WYP	165
930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	Wyoming Development Association	SO	WYP	265
930.2	553110	Community & Economic Development and Corporate Memberships and Subscriptions	Wyoming Development Association	WYP	WYP	3,500
930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	Wyoming Heritage Foundation	SO	WYP	180
930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	Wyoming Taxpayers Association	SO	SO	11,159
930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	Yakima County Development Association	SO	WA	7,500
930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	Yakima Sunrise Rotary Club	WA	WA	224
930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	Yakima Valley Tourism	SO	WA	992
930.2	545550	Community & Economic Development and Corporate Memberships and Subscriptions	Yreka Chamber of Commerce	SO	CA	255
						671,340
Industry Association Dues						
545550	Industry Association Dues	Centre for Energy Advancement through Technological Innovation	SO	SO		55,050
545550	Industry Association Dues	Edison Electric Institute	SO	SO		779,977
545550	Industry Association Dues	Edison Electric Institute - APPLIC dues	SO	SO		1,250
545550	Industry Association Dues	Edison Electric Institute - USWAG membership	SO	SO		49,604
545550	Industry Association Dues	National Automated Clearing House	SO	SO		417
545550	Industry Association Dues	National Coal Transportation Association	SO	SO		1,500
545550	Industry Association Dues	National Electric Energy Testing Research and Application Center	SO	SO		95,000
545550	Industry Association Dues	National Joint Utilities Notification System	SO	SO		10,500
545550	Industry Association Dues	North American Transmission Forum	SO	SO		50,529
545550	Industry Association Dues	Pacific Northwest Utilities Conference	SO	OR		71,153
						1,114,980
Subtotals - Memberships As Booked						
930.2					SO	1,620,870 4.9
930.2					WA	3,224 4.9
930.2						1,624,093
Subtotals - Reallocated Memberships with Situs Assignment by State						
930.2					SO	1,221,193 4.9
930.2					NUTIL	4.9
930.2					CA	4,753 4.9
930.2					OR	284,818 4.9
930.2					WA	31,913 4.9
930.2					UT	51,604 4.9
930.2					ID	3,136 4.9
930.2					WYP	26,676 4.9
						1,624,093 4.9

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Uncollectible Expense	904	PRO	16,418	WA	Situs	16,418	4.10.1

Description of Adjustment

This adjusts the Company's actual December 2014 uncollectible expense to the December 2015 pro forma period by applying the unadjusted uncollectible rate (unadjusted uncollectible accounts expense/unadjusted general business revenues) to the normalized level of general business revenues.

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
Adjustment to Expense:							
Reallocate Per Books Legal Expenses							
	426	RES	(110,782)	NUTIL	0.000%	-	
	426	RES	110,782	OR	Situs	-	
	501	RES	(56,967)	JBE	22.660%	(12,909)	
	501	RES	56,967	SE	7.603%	4,331	
	557	RES	585,361	CAGE	0.000%	-	
	557	RES	859,577	CAGW	22.465%	193,105	
	557	RES	192,486	OR	Situs	-	
	557	RES	(1,716,707)	SG	8.043%	(138,070)	
	557	RES	26,820	UT	Situs	-	
	557	RES	21,420	WA	Situs	21,420	
	557	RES	31,042	WY-All	Situs	-	
	566	RES	(34,586)	CAGE	0.000%	-	
	566	RES	31,502	SG	8.043%	2,534	
	566	RES	3,084	WA	Situs	3,084	
	588	RES	(125,149)	SNPD	6.207%	(7,768)	
	588	RES	78,385	UT	Situs	-	
	588	RES	46,765	WY-All	Situs	-	
	905	RES	1,362	CAGE	0.000%	-	
	905	RES	1,544	CN	6.907%	107	
	905	RES	(2,905)	UT	Situs	-	
	923	RES	(69,701)	CAGE	0.000%	-	
	923	RES	(783,376)	CAGW	22.465%	(175,986)	
	923	RES	32,462	ID	Situs	-	
	923	RES	8,028	NUTIL	0.000%	-	
	923	RES	1,575	OR	Situs	-	
	923	RES	(500,134)	SO	6.603%	(33,025)	
	923	RES	1,311,671	UT	Situs	-	
	923	RES	(524)	WY-All	Situs	-	
	925	RES	1,650	CA	Situs	-	
	925	RES	15,044	OR	Situs	-	
	925	RES	(1,266,740)	SO	6.603%	(83,645)	
	925	RES	1,250,045	UT	Situs	-	
	928	RES	(1,656,118)	SO	6.603%	(109,356)	
	928	RES	1,656,118	UT	Situs	-	
			-			(336,178)	4.11.1
Remove additional non-WCA Legal Expenses							
	923	RES	427,384	CAGW	22.465%	96,012	4.11.2
	557	RES	(128,585)	SG	8.043%	(10,342)	4.11.2
			298,799			85,670	

Description of Adjustment:

This adjustment reallocates per books legal expenses in accordance with the stipulation in Docket No. UE-111190 where legal costs are situs assigned to the state to which they pertain to the extent possible. Underlying legal matters are reviewed on a case by case basis to verify whether per books allocation is appropriate. This adjustment then removes any legal expenses deemed to be inaccurately assigned as booked in the base period and re-allocates them on a situs basis back to the state to which the underlying legal matter pertains.

FERC	Factor	Total Company		WA-allocated
		Legal Expenses As Booked	Legal Expenses to Re-allocate	Legal Expenses to Re-allocate
417	NUTIL	(36,849)	-	-
418	NUTIL	160	-	-
426	NUTIL	415,361	(110,782)	-
426	OR	-	110,782	-
501	JBE	-	(56,967)	(12,909)
501	SE	(56,967)	56,967	4,331
535	CAGW	459	-	-
537	CAGW	15,850	-	-
549	CAGE	(512)	-	-
549	CAGW	1,727	-	-
552	CAGE	3,180	-	-
553	CAGE	2,415	-	-
557	CAGE	1,310	585,361	-
557	CAGW	-	859,577	193,105
557	OR	-	192,486	-
557	SG	4,641,869	(1,716,707)	(138,070)
557	UT	-	26,820	-
557	WA	-	21,420	21,420
557	WYP	-	31,042	-
560	SG	8,836	-	-
561	SG	18,464	-	-
566	CAGE	-	(34,586)	-
566	SG	(31,502)	31,502	2,534
566	WA	-	3,084	3,084
580	SNPD	6,050	-	-
588	SNPD	201,158	(125,149)	(7,768)
588	UT	-	78,385	-
588	WYP	-	46,765	-
903	CN	22,871	-	-
905	CAGE	-	1,362	-
905	CN	49,372	1,544	107
905	UT	-	(2,905)	-
908	WA	1,407	-	-
923	CA	3,278	-	-
923	CAGE	-	(69,701)	-
923	CAGW	-	(783,376)	(175,986)
923	IDU	-	32,462	-
923	NUTIL	-	8,028	-
923	OR	261,993	1,575	-
923	SO	869,642	(500,134)	(33,025)
923	UT	-	1,311,671	-
923	WA	231,311	-	-
923	WYP	-	(524)	-
925	CA	-	1,650	-
925	OR	-	15,044	-
925	SO	1,292,039	(1,266,740)	(83,645)
925	UT	-	1,250,045	-
928	CA	511,037	-	-
928	IDU	51,565	-	-
928	OR	421,584	-	-
928	SO	2,177,581	(1,656,118)	(109,356)
928	UT	332,659	1,656,118	-
928	WA	563,101	-	-
928	WYP	240,321	-	-
Total		12,220,768	-	(336,178)

PacifiCorp
 Results of Operations - December 2014
 Legal Expenses
 Removal of Non-WCA Legal Expenses

Description	FERC Acct	Factor	Total Company			WA-Allocated			
			Dec-14 Balance As Booked	Re-allocated Per Page 4.11.1	Dec-14 Balance Re-allocated	Dec-14 Balance Corrected	Adjustment Amount	Allocation Factor	Adjustment Amount
<u>Wood Hollow</u>									
Outside Services	923	SO	(427,384)	427,384	-	-	-	6.6032%	-
Outside Services	923	CAGW	-	(427,384)	(427,384)	427,384	-	22.4651%	96,012
<u>USA Power</u>									
Other Expenses	557	SG	128,585	-	128,585	(128,585)	-	8.0427%	(10,342)
			Total Legal Expense Removal			298,799			85,670
									Ref. 4.11

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Intercompany Affiliate Charges	923	PRO	192,752	SO	6.603%	12,728	4.12.1

Description of Adjustment

This adjustment reflects the increase in intercompany affiliate costs between the base period and the pro forma period.

PacifiCorp
Results of Operations - December 2014
Affiliate Charges

The Intercompany Affiliate Charge is expected to be larger in the pro forma test period than it was in the base period. This is due to increases in prior period costs and additional labor for cash forecasting, procurement, legal and various other items.

<u>Intercompany Affiliate Charge</u>	
2015 Pro Forma Amount	8,925,639
12 Months Ended December 2014	<u>8,732,887</u>
Increase	<u><u>192,752</u></u>
	Ref 4.12

	5.1	5.2	5.3	5.4	5.4.1	0	
	Net Power Costs - Restating	James River Royalty Offset	Removal of Colstrip Unit #3	Energy imbalance Market	(cont.) Energy Imbalance Market	0	
Total Normalized							
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	
3 Interdepartmental	-	-	-	-	-	-	
4 Special Sales	-	-	-	-	-	-	
5 Other Operating Revenues	882,192	-	882,192	-	-	-	
6 Total Operating Revenues	882,192	-	882,192	-	-	-	
7							
8 Operating Expenses:							
9 Steam Production	-	-	-	-	-	-	
10 Nuclear Production	-	-	-	-	-	-	
11 Hydro Production	-	-	-	-	-	-	
12 Other Power Supply	2,755,517	2,756,483	-	(966)	-	-	
13 Transmission	(13,349)	-	-	(13,349)	-	-	
14 Distribution	-	-	-	-	-	-	
15 Customer Accounting	(240)	-	-	(240)	-	-	
16 Customer Service & Info	-	-	-	-	-	-	
17 Sales	-	-	-	-	-	-	
18 Administrative & General	(1,953)	-	-	(1,953)	-	-	
19 Total O&M Expenses	2,739,975	2,756,483	-	(16,508)	-	-	
20 Depreciation	(608,416)	-	(605,923)	(2,493)	-	-	
21 Amortization	(50,278)	-	-	(50,278)	-	-	
22 Taxes Other Than Income	(40,307)	-	(40,307)	-	-	-	
23 Income Taxes: Federal	(345,025)	(964,769)	308,767	91,515	24,248	195,213	
24 State	-	-	-	-	-	-	
25 Deferred Income Taxes	(85,459)	-	126,214	-	(211,673)	-	
26 Investment Tax Credit Adj.	-	-	-	-	-	-	
27 Misc Revenue & Expense	-	-	-	-	-	-	
28 Total Operating Expenses:	1,610,489	1,791,714	308,767	(428,501)	(45,032)	(16,459)	
29							
30 Operating Rev For Return:	(728,297)	(1,791,714)	573,425	428,501	45,032	16,459	
31							
32 Rate Base:							
33 Electric Plant In Service	(29,826,769)	-	-	(27,947,381)	(1,879,388)	-	
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:	(29,826,769)	-	-	(27,947,381)	(1,879,388)	-	
45							
46 Deductions:							
47 Accum Prov For Deprec	18,733,901	-	-	18,731,408	2,493	-	
48 Accum Prov For Amort	50,278	-	-	-	50,278	-	
49 Accum Def Income Tax	1,349,926	-	-	1,245,542	-	104,385	
50 Unamortized ITC	823	-	-	823	-	-	
51 Customer Adv For Const	-	-	-	-	-	-	
52 Customer Service Deposits	-	-	-	-	-	-	
53 Miscellaneous Deductions	-	-	-	-	-	-	
54							
55 Total Deductions:	20,134,928	-	-	19,977,772	52,771	104,385	
56							
57 Total Rate Base:	(9,691,841)	-	-	(7,969,609)	(1,826,617)	104,385	
58							
59							
60 Estimated ROE impact	-0.035%	-0.456%	0.146%	0.235%	0.040%	0.003%	0.000%
61 Estimated Price Change	13,198	2,886,277	(923,732)	(1,644,157)	(291,169)	(14,021)	-
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	(1,158,781)	(2,756,483)	882,192	646,230	69,279	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	(104,959)	-	-	(52,188)	-	(52,771)	-
71 Schedule "M" Deductions	(277,953)	-	-	332,570	-	(610,523)	-
72 Income Before Tax	(985,787)	(2,756,483)	882,192	261,472	69,279	557,752	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	(985,787)	(2,756,483)	882,192	261,472	69,279	557,752	-
77							
78 Federal Income Taxes	(345,025)	(964,769)	308,767	91,515	24,248	195,213	-

	5.1	5.2	5.3	5.4	5.4.1	0	
	Total Normalized	Net Power Costs - Restating	James River Royalty Offset	Removal of Colstrip Unit #3	Energy Imbalance Market	(cont.) Energy Imbalance Market	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	2,755,517	2,756,483	-	-	(966)	-	-
13 Transmission	(13,349)	-	-	-	(13,349)	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	(240)	-	-	-	(240)	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	(1,953)	-	-	-	(1,953)	-	-
19 Total O&M Expenses	2,739,975	2,756,483	-	-	(16,508)	-	-
20 Depreciation	(608,416)	-	-	(605,923)	(2,493)	-	-
21 Amortization	(50,278)	-	-	-	(50,278)	-	-
22 Taxes Other Than Income	(40,307)	-	-	(40,307)	-	-	-
23 Income Taxes: Federal	(653,793)	(964,769)	-	91,515	24,248	195,213	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	(85,459)	-	-	126,214	-	(211,673)	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	1,301,722	1,791,714	-	(428,501)	(45,032)	(16,459)	-
29							
30 Operating Rev For Return:	(1,301,722)	(1,791,714)	-	428,501	45,032	16,459	-
31							
32 Rate Base:							
33 Electric Plant In Service	(29,826,769)	-	-	(27,947,381)	(1,879,388)	-	-
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:	(29,826,769)	-	-	(27,947,381)	(1,879,388)	-	-
45							
46 Deductions:							
47 Accum Prov For Deprec	18,733,901	-	-	18,731,408	2,493	-	-
48 Accum Prov For Amort	50,278	-	-	-	50,278	-	-
49 Accum Def Income Tax	1,349,926	-	-	1,245,542	-	104,385	-
50 Unamortized ITC	823	-	-	823	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	20,134,928	-	-	19,977,772	52,771	104,385	-
56							
57 Total Rate Base:	(9,691,841)	-	-	(7,969,609)	(1,826,617)	104,385	-
58							
59							
60 Estimated ROE impact	-0.183%	-0.456%	0.000%	0.235%	0.040%	0.003%	0.000%
61 Estimated Price Change	936,930	2,886,277	-	(1,644,157)	(291,169)	(14,021)	-
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	(2,040,973)	(2,756,483)	-	646,230	69,279	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	(104,959)	-	-	(52,188)	-	(52,771)	-
71 Schedule "M" Deductions	(277,953)	-	-	332,570	-	(610,523)	-
72 Income Before Tax	(1,867,979)	(2,756,483)	-	261,472	69,279	557,752	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable income	(1,867,979)	(2,756,483)	-	261,472	69,279	557,752	-
77							
78 Federal Income Taxes	(653,793)	(964,769)	-	91,515	24,248	195,213	-

	5.1	5.2	5.3	5.4	5.4.1	0	
	Total Normalized	Net Power Costs - Restating	James River Royalty Offset	Removal of Colstrip Unit #3	Energy Imbalance Market	(cont.) Energy Imbalance Market	0
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	882,192	-	882,192	-	-	-	-
6 Total Operating Revenues	882,192	-	882,192	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	-	-	-
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	308,767	-	308,767	-	-	-	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	308,767	-	308,767	-	-	-	-
29							
30 Operating Rev For Return:	573,425	-	573,425	-	-	-	-
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	0.140%	0.000%	0.140%	0.000%	0.000%	0.000%	0.000%
61 Estimated Price Change	(923,732)	-	(923,732)	-	-	-	-
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	882,192	-	882,192	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	882,192	-	882,192	-	-	-	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	882,192	-	882,192	-	-	-	-
77							
78 Federal Income Taxes	308,767	-	308,767	-	-	-	-

	<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	447NPC	RES		CAGW	22.465%	-	
Post-Merger Firm Sales	447NPC	RES		CAGW	22.465%	-	
Non-Firm Sales	447NPC	RES		CAEW	22.789%	-	
Total Sales for Resale			<u>-</u>			<u>-</u>	5.1.1
Purchased Power (Account 555)							
Existing Firm Demand - Pacific	555NPC	RES		CAGW	22.465%	-	
Existing Firm Energy	555NPC	RES		CAEW	22.789%	-	
WA Qualifying Facilities	555NPC	RES		WA	Situs	-	
Post-Merger Firm Energy	555NPC	RES	12,270,075	CAGW	22.465%	2,756,483	
Other Generation Expenses	555NPC	RES		CAGW	22.465%	-	
Total Purchased Power			<u>12,270,075</u>			<u>2,756,483</u>	5.1.1
Wheeling (Account 565)							
Existing Firm - Pacific	565NPC	RES		CAGW	22.465%	-	
Post Merger Firm	565NPC	RES		CAGW	22.465%	-	
Non Firm	565NPC	RES		CAEW	22.789%	-	
Total Wheeling Expense			<u>-</u>			<u>-</u>	5.1.1
Fuel Expense (Accounts 501 and 547)							
Fuel Consumed - Coal	501NPC	RES		CAEW	22.789%	-	
Fuel Consumed - Natural Gas	547NPC	RES		CAEW	22.789%	-	
Total Fuel and Other Expense			<u>-</u>			<u>-</u>	5.1.1
Total Net Power Cost Adjustment - Pro Forma			<u>12,270,075</u>			<u>2,756,483</u>	5.1.1

Description of Adjustment

The net power cost adjustment normalizes power costs by adjusting sales for resale, purchase power, wheeling and fuel in a manner consistent with the contractual terms of sales and purchase agreements, and normal hydro and temperature conditions on a West Control Area (WCA) basis. This portion of the adjustment reflects normalized power costs for the 12 months ended December 2014.

PacifiCorp
 Results of Operations - December 2014
 Net Power Costs - West Control Area

Description	(1) FERC Account	(2) WCA Alloc. Factor	(3) WA Alloc. %	(4) UNADJUSTED / PER BOOKS NPC (1) 12 Months Ended December 2014		(5) (3) * (4)		(6) RESTATED NPC 12 Months Ended December 2014		(7) (3) * (6)		(8) (6) - (4) RESTATING ADJUSTMENT 12 Months Ended December 2014		(9) (7) - (5)	
				Total West Control Area	Washington Allocated	Total West Control Area	Washington Allocated	Total West Control Area	Washington Allocated	Total West Control Area	Washington Allocated	Total West Control Area	Washington Allocated	Total West Control Area	Washington Allocated
Sales for Resale (Account 447)															
Existing Firm Sales - Pacific	447NPC	CAGW	22.4651%	11,927,094	2,679,432	11,927,094	2,679,432	11,927,094	2,679,432	-	-	-	-	-	-
Post-Merger Firm Sales	447NPC	CAGW	22.4651%	68,452,035	15,377,810	68,452,035	15,377,810	68,452,035	15,377,810	-	-	-	-	-	-
Non-Firm Sales	447NPC	CAEW	22.7893%	-	-	-	-	-	-	-	-	-	-	-	-
Total Sales for Resale				80,379,130	18,057,242	80,379,130	18,057,242	80,379,130	18,057,242	-	-	-	-	-	-
Purchased Power (Account 555)															
Existing Firm Demand - Pacific	555NPC	CAGW	22.4651%	(768,369)	(172,615)	(768,369)	(172,615)	(768,369)	(172,615)	-	-	-	-	-	-
Existing Firm Energy	555NPC	CAEW	22.7893%	(1,724,296)	(392,955)	(1,724,296)	(392,955)	(1,724,296)	(392,955)	-	-	-	-	-	-
WA Qualifying Facilities	555NPC	WA	100.0000%	488,683	488,683	488,683	488,683	488,683	488,683	-	-	-	-	-	-
WA Qualifying Facilities	555NPC	CAGW	22.4651%	-	-	-	-	-	-	-	-	-	-	-	-
Post-Merger Firm Energy	555NPC	CAGW	22.4651%	214,111,831	48,100,412	214,111,831	48,100,412	226,381,905	50,856,895	-	-	12,270,075	2,756,483	-	-
Other Generation Expenses	555NPC	CAGW	22.4651%	-	-	-	-	-	-	-	-	-	-	-	-
Total Purchased Power				212,107,849	48,023,525	212,107,849	48,023,525	224,377,923	50,780,008	-	-	12,270,075	2,756,483	-	-
Wheeling (Account 565)															
Existing Firm - Pacific	565NPC	CAGW	22.4651%	-	-	-	-	-	-	-	-	-	-	-	-
Post Merger Firm	565NPC	CAGW	22.4651%	108,302,062	24,330,154	108,302,062	24,330,154	108,302,062	24,330,154	-	-	-	-	-	-
Non Firm	565NPC	CAEW	22.7893%	-	-	-	-	-	-	-	-	-	-	-	-
Total Wheeling Expense				108,302,062	24,330,154	108,302,062	24,330,154	108,302,062	24,330,154	-	-	-	-	-	-
Fuel Expense (Accounts 501 and 547)															
Fuel Consumed - Coal	501NPC	CAEW	22.7893%	217,246,304	49,508,890	217,246,304	49,508,890	217,246,304	49,508,890	-	-	-	-	-	-
Fuel Consumed - Natural Gas	547NPC	CAEW	22.7893%	152,766,066	34,814,301	152,766,066	34,814,301	152,766,066	34,814,301	-	-	-	-	-	-
Total Fuel and Other Expense				370,012,370	84,323,191	370,012,370	84,323,191	370,012,370	84,323,191	-	-	-	-	-	-
Total Net Power Cost				610,043,151	138,619,627	610,043,151	138,619,627	622,313,226	141,376,110	Ref. 5.1.3	Ref. 5.1.4	12,270,075	2,756,483	Ref. 5.1	

PacifiCorp

Study Results
MERGED PEAK/ENERGY SPLIT
(\$)Period Ending
2014Q3

	Merged CY 2014 Q3	Pre-Merger Demand	Pre-Merger Energy	Non-Firm	Post-Merger
SPECIAL SALES FOR RESALE					
Pacific Pre Merger	11,927,094	11,927,094			
Post Merger	68,452,035				68,452,035
TOTAL SPECIAL SALES	80,379,130	11,927,094	-	-	68,452,035
PURCHASED POWER & NET INTERCHANGE					
BPA Peak Purchase	-	-	-	-	-
Pacific Capacity	-	-	-	-	-
Mid Columbia	(2,714,706)	(814,412)	(1,900,295)	-	-
Misc/Pacific	222,042	46,043	175,999	-	-
Q.F. Contracts/PPL	488,683	-	-	-	488,683
Small Purchases west	-	-	-	-	-
Pacific Sub Total	(2,003,982)	(768,369)	(1,724,296)	-	488,683
BPA Reserve Purchase	18,647				18,647
Chehalis Station Service	-				-
Combine Hills Wind p160595	4,554,379				4,554,379
Deseret Purchase p194277	-				-
Georgia-Pacific Camas	6,408,802				6,408,802
Hermiston Purchase p99563	87,136,047				87,136,047
PSCo Exchange p340325	-				-
Shell p489963/s489962	-				-
Seasonal Purchased Power Constellation 2013-2016	-	-	-	-	-
Short Term Firm Purchases	115,993,956	-	-	-	115,993,956
New Firm Sub Total	214,111,831	-	-	-	214,111,831
TOTAL PURCHASED PW & NET INT.	212,107,849	(768,369)	(1,724,296)	-	214,600,514
WHEELING & U. OF F. EXPENSE					
Pacific Firm Wheeling and Use of Facilities	-	-	-	-	-
Utah Firm Wheeling and Use of Facilities	-	-	-	-	-
Post Merger	108,302,062				108,302,062
TOTAL WHEELING & U. OF F. EXPENSE	108,302,062	-	-	-	108,302,062
THERMAL FUEL BURN EXPENSE					
Colstrip	7,387,028			7,387,028	
Chehalis	103,755,001			103,755,001	
Hermiston	49,011,066			49,011,066	
Jim Bridger	209,859,276			209,859,276	
TOTAL FUEL BURN EXPENSE	370,012,370	-	-	370,012,370	-
OTHER GENERATION EXPENSE					
Blundell	-			-	-
TOTAL OTHER GEN. EXPENSE	-	-	-	-	-
NET POWER COST	610,043,151	(12,695,463)	(1,724,296)	370,012,370	254,450,540

PacifiCorp

Study Results
MERGED PEAK/ENERGY SPLIT
(\$)

Period Ending
2014Q3

	Merged CY 2014 Q3	Pre-Merger Demand	Pre-Merger Energy	Non-Firm	Post-Merger
SPECIAL SALES FOR RESALE					
Pacific Pre Merger	11,927,094	11,927,094			
Post Merger	68,452,035				68,452,035
TOTAL SPECIAL SALES	80,379,130	11,927,094	-	-	68,452,035
PURCHASED POWER & NET INTERCHANGE					
BPA Peak Purchase	-	-			
Pacific Capacity	-	-	-		
Mid Columbia	(2,714,706)	(814,412)	(1,900,295)		
Misc/Pacific	222,042	46,043	175,999		
Q.F. Contracts/PPL	488,683	-	-		488,683
Small Purchases west	-	-	-		-
Pacific Sub Total	(2,003,982)	(768,369)	(1,724,296)	-	488,683
BPA Reserve Purchase	18,647				18,647
Chehalis Station Service	-	-	-		-
Combine Hillis Wind p160595	4,554,379				4,554,379
Deseret Purchase p194277	-	-	-		-
Georgia-Pacific Camas	6,408,802				6,408,802
Hermiston Purchase p99563	87,136,047				87,136,047
PSCo Exchange p340325	-	-	-		-
Shell p489963/s489962	-	-	-		-
Seasonal Purchased Power Constellation 2013-2016	-	-	-		-
Short Term Firm Purchases	128,264,031	-	-	-	128,264,031
New Firm Sub Total	226,381,905	-	-	-	226,381,905
TOTAL PURCHASED PW & NET INT.	224,377,923	(768,369)	(1,724,296)	-	226,870,588
WHEELING & U. OF F. EXPENSE					
Pacific Firm Wheeling and Use of Facilities	-	-			
Utah Firm Wheeling and Use of Facilities	-	-			
Post Merger	108,302,062				108,302,062
TOTAL WHEELING & U. OF F. EXPENSE	108,302,062	-	-	-	108,302,062
THERMAL FUEL BURN EXPENSE					
Colstrip	7,387,028			7,387,028	
Chehalis	103,755,001			103,755,001	
Hermiston	49,011,066			49,011,066	
Jim Bridger	209,859,276			209,859,276	
TOTAL FUEL BURN EXPENSE	370,012,370	-	-	370,012,370	-
OTHER GENERATION EXPENSE					
Blundell	-	-	-	-	-
TOTAL OTHER GEN. EXPENSE	-	-	-	-	-
NET POWER COST	622,313,226	(12,695,463)	(1,724,296)	370,012,370	266,720,614

	<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	\$3,926,947	CAGW	22.465%	882,192	5.2.1

Description of Adjustment

On January 13, 1993, the Company executed a contract with James River Paper Company, later acquired by Georgia Pacific, with respect to the Camas mill. Under the agreement, the Company built a steam turbine and is recovering the capital investment over the 20-year operational term of the agreement as an offset to royalties paid to James River based on contract provisions. The contract costs of energy for the Camas unit are included in the Company's net power costs as purchased power expense, but GRID does not include an offsetting revenue credit for the capital and maintenance cost recovery. This pro forma adjustment adds the royalty offset to FERC account 456, other electric revenue, for the 12 months ending December 2015, the same period used in determining pro forma net power costs in this filing.

PacifiCorp
Results of Operations - December 2014
James River Royalty Offset
Capital Recovery and Major Maintenance Allowance
Forecasts Through December 2015

	<u>12 ME Dec-15</u>	
Capital Cost Basis	51,969,921	
Capital Recovery Factor	<u>6.34%</u>	
Capital Recovery \$	3,294,893	
Major Maintenance Allowance	<u>632,054</u>	
Total Offset	<u>3,926,947</u>	Ref. 5.2

	<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:							
Pre-merger Depreciation Expense	403SP	RES	(2,415,198)	CAGW	22.465%	(542,576)	5.3.2
Post-merger Depreciation Expense	403SP	RES	(281,979)	CAGW	22.465%	(63,347)	5.3.2
Taxes Other	408	RES	(610,423)	GPS	6.603%	(40,307)	5.3.1
Net Depreciation Expense - Sch M	SCHMDT	RES	1,480,386	CAGW	22.465%	332,570	5.3.2
Deferred Income Tax Expense	41010	RES	561,821	CAGW	22.465%	126,214	5.3.2
Adjustment to Rate Base:							
Pre-merger Plant	312	RES	(110,283,000)	CAGW	22.465%	(24,775,173)	5.3.2
Post-merger Plant	312	RES	(14,120,613)	CAGW	22.465%	(3,172,208)	5.3.2
Pre-merger Depreciation Reserve	108SP	RES	81,013,597	CAGW	22.465%	18,199,776	5.3.2
Post-merger Depreciation Reserve	108SP	RES	2,366,481	CAGW	22.465%	531,632	5.3.2
Deferred Income Tax Balance	282	RES	5,544,343	CAGW	22.465%	1,245,542	5.3.2
Deferred ITC	255	RES	6,159	ITC85	13.360%	823	5.3.2
Remove Base Data:							
Schedule M Addition	SCHMAT	RES	(52,188)	WA	Situs	(52,188)	5.3.3

Description of Adjustment

This restating adjustment removes the Colstrip #3 plant investment and associated costs from results of operations. This treatment was authorized in Cause No. U-83-57.

PacifiCorp
 Washington Results of Operations - December 2014
 Removal of Colstrip Unit #3
 Property Tax Calculation

	Dec-14	Ref.
Total Colstrip Property Taxes	1,610,000	
Colstrip #3 as a percentage of Total Colstrip NBV	37.9145%	
Property Tax expense to remove	<u>610,423</u>	5.3

Gross Colstrip Book Value	231,053,737
Gross Colstrip Book Reserve	<u>(122,853,663)</u>
Total Colstrip NBV	<u>108,200,074</u>
Colstrip Unit 3 Book Value	124,403,613
Colstrip Unit 3 Book Reserve	<u>(83,380,078)</u>
Colstrip Unit 3 NBV	<u>41,023,535</u>
Colstrip Unit 3 NBV %	37.9145%

PacifiCorp
 Washington Results of Operations - December 2014
 Removal of Colstrip Unit #3

	<u>Year-End Balance</u>	<u>Ref.</u>
Depreciation Expense - Pre Merger	(2,415,198)	5.3
Depreciation Expense - Post Merger	<u>(281,979)</u>	5.3
	(2,697,177)	
EPIS - Pre Merger	110,283,000	5.3
EPIS - Post Merger	<u>14,120,613</u>	5.3
	124,403,613	
Depreciation Reserve - Pre Merger	(81,013,597)	5.3
Depreciation Reserve - Post Merger	<u>(2,366,481)</u>	5.3
	(83,380,078)	
ADIT Balance	(5,544,343)	5.3
Deferred Income Tax Credit	(6,159)	5.3
Tax Depreciation	(1,216,791)	
Deferred Income Tax Expense	(561,821)	5.3

PacifiCorp
Washington Results of Operations - December 2014
Removal of Colstrip Unit #3

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

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
Adjustment to Expense:							
Other Power Supply	557	RES	(12,015)	SG	8.043%	(966)	
Transmission Operations	560	RES	(158,133)	SG	8.043%	(12,718)	
Transmission Maintenance	573	RES	(7,840)	SG	8.043%	(631)	
Customer Accounts	902	RES	(3,478)	CN	6.907%	(240)	
A&G Maintenance	935	RES	(29,577)	SO	6.603%	(1,953)	
			<u>(211,043)</u>			<u>(16,508)</u>	5.4.2
Amortization Expense - Intangibl	404IP	RES	(108,683)	SO	6.603%	(7,176)	
Amortization Expense - Intangibl	404IP	RES	(165,806)	CAGW	22.465%	(37,249)	
Amortization Expense - Intangibl	404IP	RES	(84,740)	CN	6.907%	(5,853)	
Depreciation Expense - Steam	403SP	RES	(830)	JBG	22.338%	(185)	
Depreciation Expense - Steam	403SP	RES	(1,734)	SO	6.603%	(114)	
Depreciation Expense - Steam	403SP	RES	(5,549)	CAGW	22.465%	(1,247)	
Depreciation Expense - Transmis	403TP	RES	(360)	CAGW	22.465%	(81)	
Depreciation Expense - General	403GP	RES	(2,664)	SO	6.603%	(176)	
Depreciation Expense - General	403GP	RES	(2,591)	CAGW	22.465%	(582)	
Depreciation Expense - General	403GP	RES	(481)	JBG	22.338%	(107)	
			<u>(373,438)</u>			<u>(52,771)</u>	5.4.2
Adjustment to Rate Base:							
Intangible Plant	303	RES	(3,260,487)	SO	6.603%	(215,295)	
Intangible Plant	303	RES	(4,974,187)	CAGW	22.465%	(1,117,456)	
Intangible Plant	303	RES	(2,542,195)	CN	6.907%	(175,596)	
Computer Hardware	391	RES	(79,911)	SO	6.603%	(5,277)	
Generation Meters	315	RES	(129,745)	JBG	22.338%	(28,982)	
Generation Meters	315	RES	(270,940)	SO	6.603%	(17,891)	
Generation Meters	315	RES	(867,071)	CAGW	22.465%	(194,788)	
Transmission Meters	353	RES	(124,255)	CAGW	22.465%	(27,914)	
Communications Equipment	397	RES	(361,504)	CAGW	22.465%	(81,212)	
Communications Equipment	397	RES	(67,050)	JBG	22.338%	(14,977)	
			<u>(12,677,346)</u>			<u>(1,879,388)</u>	5.4.2
Amortization Reserve - Intangible	111IP	RES	108,683	SO	6.603%	7,176	
Amortization Reserve - Intangible	111IP	RES	165,806	CAGW	22.465%	37,249	
Amortization Reserve - Intangible	111IP	RES	84,740	CN	6.907%	5,853	
Depreciation Reserve - Steam	108SP	RES	830	JBG	22.338%	185	
Depreciation Reserve - Steam	108SP	RES	1,734	SO	6.603%	114	
Depreciation Reserve - Steam	108SP	RES	5,549	CAGW	22.465%	1,247	
Depreciation Reserve - Transmis:	108TP	RES	360	CAGW	22.465%	81	
Depreciation Reserve - General	108GP	RES	2,664	SO	6.603%	176	
Depreciation Reserve - General	108GP	RES	2,591	CAGW	22.465%	582	
Depreciation Reserve - General	108GP	RES	481	JBG	22.338%	107	
			<u>373,438</u>			<u>52,771</u>	5.4.2

Description of Adjustment

This adjustment removes the costs associated with the Energy Imbalance Market (EIM) including the capitalization of start up costs. Estimated costs and benefits associated with the EIM are too uncertain at this time. Forecasted EIM benefits are not included in the net power cost adjustment 5.1.

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Tax:							
Schedule M Adjustment - Additior	SCHMAT	RES	(174,307)	CAGW	22.465%	(39,158)	
Schedule M Adjustment - Additior	SCHMAT	RES	(1,311)	JBG	22.338%	(293)	
Schedule M Adjustment - Additior	SCHMAT	RES	(113,081)	SO	6.603%	(7,467)	
Schedule M Adjustment - Additior	SCHMAT	RES	(84,740)	CN	6.907%	(5,853)	
Schedule M Adjustment - Deducti	SCHMDT	RES	(2,307,415)	CAGW	22.465%	(518,363)	
Schedule M Adjustment - Deducti	SCHMDT	RES	(282,495)	JBG	22.338%	(63,103)	
Schedule M Adjustment - Deducti	SCHMDT	RES	(410,624)	SO	6.603%	(27,114)	
Schedule M Adjustment - Deducti	SCHMDT	RES	(28,143)	CN	6.907%	(1,944)	
Deferred Income Tax Expense	41010	RES	(809,537)	CAGW	22.465%	(181,863)	
Deferred Income Tax Expense	41010	RES	(106,712)	JBG	22.338%	(23,837)	
Deferred Income Tax Expense	41010	RES	(112,920)	SO	6.603%	(7,456)	
Deferred Income Tax Expense	41010	RES	21,479	CN	6.907%	1,484	
Accumulated Def Inc Tax Balance	282	RES	396,449	CAGW	22.465%	89,063	
Accumulated Def Inc Tax Balance	282	RES	50,993	JBG	22.338%	11,391	
Accumulated Def Inc Tax Balance	282	RES	60,714	SO	6.603%	4,009	
Accumulated Def Inc Tax Balance	282	RES	(1,120)	CN	6.907%	(77)	

Description of Adjustment

This adjustment removes the costs associated with the Energy Imbalance Market (EIM) including the capitalization of start up costs. Estimated costs and benefits associated with the EIM are too uncertain at this time. Forecasted EIM benefits are not included in the net power cost adjustment 5.1.

PacifiCorp
 Results of Operations - December 2014
 EIM Ongoing O&M Expense

Adjustment to O&M Expense

FERC Account	Dec 14 Actuals	Adjustment
557	12,015	(12,015)
560	158,133	(158,133)
573	7,840	(7,840)
902	3,478	(3,478)
935	29,577	(29,577)
Total		(211,043)

Ref 5.4

Adjustment to Rate Base

FERC Account	Factor	Dec 14 Actuals	Adjustment
303	SO	3,260,487	(3,260,487)
303	CAGW	4,974,187	(4,974,187)
303	CN	2,542,195	(2,542,195)
391	SO	79,911	(79,911)
315	JBG	129,745	(129,745)
315	SO	270,940	(270,940)
315	CAGW	867,071	(867,071)
353	CAGW	124,255	(124,255)
397	CAGW	361,504	(361,504)
397	JBG	67,050	(67,050)
Total			(12,677,346)

Ref 5.4

Adjustment to Expense

FERC Account	Factor	Dec 14 Actuals	Adjustment
404IP	SO	108,683	(108,683)
404IP	CAGW	165,806	(165,806)
404IP	CN	84,740	(84,740)
403SP	JBG	830	(830)
403SP	SO	1,734	(1,734)
403SP	CAGW	5,549	(5,549)
403TP	CAGW	360	(360)
403GP	SO	2,664	(2,664)
403GP	CAGW	2,591	(2,591)
403GP	JBG	481	(481)
Total			(373,438)

Ref 5.4

Adjustment to Reserve

FERC Account	Factor	Dec 14 Actuals	Adjustment
111IP	SO	(108,683)	108,683
111IP	CAGW	(165,806)	165,806
111IP	CN	(84,740)	84,740
108SP	JBG	(830)	830
108SP	SO	(1,734)	1,734
108SP	CAGW	(5,549)	5,549
108TP	CAGW	(360)	360
108GP	SO	(2,664)	2,664
108GP	CAGW	(2,591)	2,591
108GP	JBG	(481)	481
Total			373,438

Ref 5.4

	6.1	6.1.1	6.2	6.2.1	6.3	6.4	
	Total Normalized	Depreciation / Amortization Expense	(cont.) Depreciation / Amortization Expense	Depreciation / Amortization Reserve	(cont.) Depreciation / Amortization Reserve	Hydro Decommissioning	Adj Depr-Amrt Reserve Dec 14 AMA to Dec 14 YE
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	929,861	346,812	583,049	-	-	-	-
21 Amortization	24,345	6,911	17,434	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	(456,946)	(123,803)	(210,169)	-	-	(122,974)	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	133,342	-	-	-	-	133,342	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	630,603	229,920	390,314	-	-	10,369	-
29							
30 Operating Rev For Return:	(630,603)	(229,920)	(390,314)	-	-	(10,369)	-
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	(15,813,500)	-	-	(346,812)	(178,054)	(233,235)	(2,128,009)
48 Accum Prov For Amort	(1,556,601)	-	-	(6,911)	(2,514)	-	-
49 Accum Def Income Tax	(30,124)	-	-	-	-	(30,124)	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	(17,400,225)	-	-	(353,723)	(180,569)	(263,359)	(2,128,009)
56							
57 Total Rate Base:	(17,400,225)	-	-	(353,723)	(180,569)	(263,359)	(2,128,009)
58							
59							
60 Estimated ROE impact	0.112%	-0.058%	-0.099%	0.005%	0.003%	0.001%	0.033%
61 Estimated Price Change	(1,066,795)	370,378	628,758	(42,337)	(21,612)	(14,819)	(254,702)
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	(954,206)	(353,723)	(600,483)	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	351,354	-	-	-	-	351,354	-
72 Income Before Tax	(1,305,560)	(353,723)	(600,483)	-	-	(351,354)	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	(1,305,560)	(353,723)	(600,483)	-	-	(351,354)	-
77							
78 Federal Income Taxes	(456,946)	(123,803)	(210,169)	-	-	(122,974)	-

	6.4.1	6.4.2	6.4.3	0	0	0	0
	(cont.) Adj Depr- Amrt Reserve Dec 14 AMA to Dec 14 YE	(cont.1) Adj Depr- Amrt Reserve Dec 14 AMA to Dec 14 YE	(cont.2) Adj Depr- Amrt Reserve Dec 14 AMA to Dec 14 YE	0	0	0	0
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	-	-	-
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	-	-	-	-	-	-	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	-	-	-	-	-	-	-
29							
30 Operating Rev For Return:	-	-	-	-	-	-	-
31							
32 Rate Base:							
33 Electric Plant In Service	-	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-	-
45							
46 Deductions:							
47 Accum Prov For Deprac	(2,327,767)	(10,599,622)	-	-	-	-	-
48 Accum Prov For Amort	-	(1,522,782)	(24,393)	-	-	-	-
49 Accum Def Income Tax	-	-	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	(2,327,767)	(12,122,404)	(24,393)	-	-	-	-
56							
57 Total Rate Base:	(2,327,767)	(12,122,404)	(24,393)	-	-	-	-
58							
59							
60 Estimated ROE impact	0.036%	0.191%	0.000%	0.000%	0.000%	0.000%	0.000%
61 Estimated Price Change	(278,611)	(1,450,931)	(2,920)	-	-	-	-
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	-	-	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	-	-	-	-	-	-	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	-	-	-	-	-	-	-
77							
78 Federal Income Taxes	-	-	-	-	-	-	-

	6.1	6.1.1	6.2	6.2.1	6.3	6.4	
	Total Normalized	Depreciation / Amortization Expense	(cont.) Depreciation / Amortization Expense	Depreciation / Amortization Reserve	(cont.) Depreciation / Amortization Reserve	Hydro Decommissioning	Adj Depr-Amrt Reserve Dec 14 AMA to Dec 14 YE
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	346,812	346,812	-	-	-	-	-
21 Amortization	6,911	6,911	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	(123,803)	(123,803)	-	-	-	-	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	229,920	229,920	-	-	-	-	-
29							
30 Operating Rev For Return:	(229,920)	(229,920)	-	-	-	-	-
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	(15,402,210)	-	-	(346,812)	-	-	(2,128,009)
48 Accum Prov For Amort	(1,554,086)	-	-	(6,911)	-	-	-
49 Accum Def Income Tax	-	-	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	(16,956,297)	-	-	(353,723)	-	-	(2,128,009)
56							
57 Total Rate Base:	(16,956,297)	-	-	(353,723)	-	-	(2,128,009)
58							
59							
60 Estimated ROE impact	0.210%	-0.058%	0.000%	0.005%	0.000%	0.000%	0.033%
61 Estimated Price Change	(1,659,122)	370,378	-	(42,337)	-	-	(254,702)
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	(353,723)	(353,723)	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	(353,723)	(353,723)	-	-	-	-	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	(353,723)	(353,723)	-	-	-	-	-
77							
78 Federal Income Taxes	(123,803)	(123,803)	-	-	-	-	-

	6.4.1	6.4.2	6.4.3	0	0	0	0
	(cont.) Adj Depr- Amrt Reserve Dec 14 AMA to Dec 14 YE	(cont.1) Adj Depr- Amrt Reserve Dec 14 AMA to Dec 14 YE	(cont.2) Adj Depr- Amrt Reserve Dec 14 AMA to Dec 14 YE	0	0	0	0
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	-	-	-
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	-	-	-	-	-	-	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	-	-	-	-	-	-	-
29							
30 Operating Rev For Return:	-	-	-	-	-	-	-
31							
32 Rate Base:							
33 Electric Plant In Service	-	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-	-
45							
46 Deductions:							
47 Accum Prov For Deprec	(2,327,767)	(10,599,622)	-	-	-	-	-
48 Accum Prov For Amort	-	(1,522,782)	(24,393)	-	-	-	-
49 Accum Def Income Tax	-	-	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	(2,327,767)	(12,122,404)	(24,393)	-	-	-	-
56							
57 Total Rate Base:	(2,327,767)	(12,122,404)	(24,393)	-	-	-	-
58							
59							
60 Estimated ROE impact	0.036%	0.191%	0.000%	0.000%	0.000%	0.000%	0.000%
61 Estimated Price Change	(278,611)	(1,450,931)	(2,920)	-	-	-	-
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	-	-	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	-	-	-	-	-	-	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	-	-	-	-	-	-	-
77							
78 Federal Income Taxes	-	-	-	-	-	-	-

	6.1	6.1.1	6.2	6.2.1	6.3	6.4	
	Total Normalized	Depreciation / Amortization Expense	(cont.) Depreciation / Amortization Expense	Depreciation / Amortization Reserve	(cont.) Depreciation / Amortization Reserve	Hydro Decommissioning	Adj Depr-Amrt Reserve Dec 14 AMA to Dec 14 YE
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	583,049	-	583,049	-	-	-	-
21 Amortization	17,434	-	17,434	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	(333,143)	-	(210,169)	-	-	(122,974)	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	133,342	-	-	-	-	133,342	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	400,683	-	390,314	-	-	10,369	-
29							
30 Operating Rev For Return:	(400,683)	-	(390,314)	-	-	(10,369)	-
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	(411,289)	-	-	-	(178,054)	(233,235)	-
48 Accum Prov For Amort	(2,514)	-	-	-	(2,514)	-	-
49 Accum Def Income Tax	(30,124)	-	-	-	-	(30,124)	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	(443,928)	-	-	-	(180,569)	(263,359)	-
56							
57 Total Rate Base:	(443,928)	-	-	-	(180,569)	(263,359)	-
58							
59							
60 Estimated ROE impact	-0.091%	0.000%	-0.095%	0.000%	0.003%	0.002%	0.000%
61 Estimated Price Change	592,327	-	628,758	-	(21,612)	(14,819)	-
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	(600,483)	-	(600,483)	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	351,354	-	-	-	-	351,354	-
72 Income Before Tax	(951,837)	-	(600,483)	-	-	(351,354)	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	(951,837)	-	(600,483)	-	-	(351,354)	-
77							
78 Federal Income Taxes	(333,143)	-	(210,169)	-	-	(122,974)	-

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

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
Adjustment to Expense							
Steam Production	403SP	RES	8,945	CAGW	22.465%	2,009	
Steam Production	403SP	RES	82,149	JBG	22.338%	18,350	
Hydro Production	403HP	RES	339,595	CAGW	22.465%	76,290	
Hydro Production	403HP	RES	-	SG	8.043%	-	
Hydro Production	403HP	RES	-	SG	8.043%	-	
Other Production	403OP	RES	-	CAGW	22.465%	-	
Other Production	403OP	RES	-	SG	8.043%	-	
Transmission	403TP	RES	197,180	CAGW	22.465%	44,297	
Distribution - California	403364	RES	-	CA	Situs	-	
Distribution - Oregon	403364	RES	-	OR	Situs	-	
Distribution - Washington	403364	RES	186,294	WA	Situs	186,294	
Distribution - Utah	403364	RES	-	UT	Situs	-	
Distribution - Idaho	403364	RES	-	ID	Situs	-	
Distribution - Wyoming	403364	RES	-	WY-All	Situs	-	
General Plant - California	403GP	RES	-	CA	Situs	-	
General Plant - Oregon	403GP	RES	-	OR	Situs	-	
General Plant - Washington	403GP	RES	837	WA	Situs	837	
General Plant - Utah	403GP	RES	-	UT	Situs	-	
General Plant - Idaho	403GP	RES	-	ID	Situs	-	
General Plant - Wyoming	403GP	RES	-	WY-All	Situs	-	
General Plant	403GP	RES	205,834	SO	6.603%	13,592	
General Plant	403GP	RES	20,962	CAGW	22.465%	4,709	
General Plant	403GP	RES	-	SE	7.603%	-	
General Plant	403GP	RES	6,278	CN	6.907%	434	
Intangible Plant	404IP	RES	101,116	SO	6.603%	6,677	
Intangible Plant	404IP	RES	-	ID	Situs	-	
Intangible Plant	404IP	RES	-	SG	8.043%	-	
Intangible Plant	404IP	RES	-	OR	Situs	-	
Intangible Plant	404IP	RES	-	UT	Situs	-	
Intangible Plant	404IP	RES	3,385	CN	6.907%	234	
Intangible Plant	404IP	RES	-	WY-All	Situs	-	
			<u>1,152,575</u>			<u>353,723</u>	6.1.2

Description of Adjustment

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

	<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 Production	403SP	PRO	-	CAGW	22.465%	-	
Steam Production	403SP	PRO	850,709	JBG	22.338%	190,028	
Hydro Production	403HP	PRO	153,503	CAGW	22.465%	34,485	
Hydro Production	403HP	PRO	-	SG	8.043%	-	
Hydro Production	403HP	PRO	-	SG	8.043%	-	
Other Production	403OP	PRO	-	SG	8.043%	-	
Other Production	403OP	PRO	466,742	CAGW	22.465%	104,854	
Transmission	403TP	PRO	430,663	CAGW	22.465%	96,749	
Distribution - California	403364	PRO	-	CA	Situs	-	
Distribution - Oregon	403364	PRO	-	OR	Situs	-	
Distribution - Washington	403364	PRO	143,276	WA	Situs	143,276	
Distribution - Utah	403364	PRO	-	UT	Situs	-	
Distribution - Idaho	403364	PRO	-	ID	Situs	-	
Distribution - Wyoming	403364	PRO	-	WY-All	Situs	-	
General Plant - California	403GP	PRO	-	CA	Situs	-	
General Plant - Oregon	403GP	PRO	-	OR	Situs	-	
General Plant - Washington	403GP	PRO	-	WA	Situs	-	
General Plant - Utah	403GP	PRO	-	UT	Situs	-	
General Plant - Idaho	403GP	PRO	-	ID	Situs	-	
General Plant - Wyoming	403GP	PRO	-	WY-All	Situs	-	
General Plant	403GP	PRO	206,832	SO	6.603%	13,657	
General Plant	403GP	PRO	-	CAGW	22.465%	-	
Mining Plant	403MP	PRO	-	SE	7.603%	-	
Intangible Plant	404IP	PRO	264,032	SO	6.603%	17,434	
Intangible Plant	404IP	PRO	-	SE	7.603%	-	
Intangible Plant	404IP	PRO	-	SG	8.043%	-	
Intangible Plant	404IP	PRO	-	WY-All	Situs	-	
Intangible Plant	404IP	PRO	-	SG	8.043%	-	
		Total	<u>2,515,757</u>			<u>600,483</u>	6.1.2

Description of Adjustment

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

PacifiCorp
Results of Operations - December 2014
Incremental Depreciation Expense

Description	Plant Account	Depreciation Account	Factor	Depreciation Rate	Jan14 to Dec14 Plant Additions Included in Adj	Incremental Expense on Plant Adds.	Jan15 to Dec15 Plant Additions Included in Adj	Incremental Expense on Plant Adds.	Total Depreciation Included in Adj
Steam Production Plant:									
Various	312	403SP	CAGW	2.749%	325,359	8,945	-	-	8,945
Various	312	403SP	JBG	2.773%	2,962,203	82,149	30,675,787	850,709	932,858
Total Steam Plant					3,287,562	91,093	30,675,787	850,709	941,802
Hydro Production Plant:									
Various	332	403HP	CAGW	2.542%	13,357,941	339,595	6,038,039	153,503	493,098
Total Hydro Plant					13,357,941	339,595	6,038,039	153,503	493,098
Other Production Plant:									
Various	343	403OP	CAGW	3.194%	-	-	14,614,462	466,742	466,742
Total Other Plant					-	-	14,614,462	466,742	466,742
Transmission Plant:									
Various	355	403TP	CAGW	1.803%	10,836,795	197,180	23,887,106	430,663	627,843
Total Transmission Plant					10,836,795	197,180	23,887,106	430,663	627,843
Distribution Plant:									
California	364	403364	CA	2.890%	-	-	-	-	-
Oregon	364	403364	OR	2.516%	-	-	-	-	-
Washington	364	403364	WA	2.783%	6,693,323	186,294	5,147,740	143,276	329,570
Utah	364	403364	UT	2.606%	-	-	-	-	-
Idaho	364	403364	ID	2.700%	-	-	-	-	-
Wyoming	364	403364	WYP	2.926%	-	-	-	-	-
Total Distribution Plant					6,693,323	186,294	5,147,740	143,276	329,570
General Plant:									
California	397	403GP	CA	2.305%	-	-	-	-	-
Oregon	397	403GP	OR	2.603%	-	-	-	-	-
Washington	397	403GP	WA	2.804%	29,864	837	-	-	837
Utah	397	403GP	UT	2.218%	-	-	-	-	-
Idaho	397	403GP	ID	2.284%	-	-	-	-	-
Wyoming	397	403GP	WYP	3.135%	-	-	-	-	-
General	397	403GP	CN	6.136%	102,326	6,278	-	-	6,278
General	397	403GP	SO	5.668%	3,631,783	205,834	3,649,394	206,832	412,666
General	397	403GP	CAEE	3.286%	-	-	-	-	-
General	397	403GP	CAGW	3.943%	531,573	20,962	-	-	20,962
Total General Plant					4,295,546	233,912	3,649,394	206,832	440,744
Mining Plant:									
Coal Mine	399	403MP	CAEE	7.374%	-	-	-	-	-
Total Mining Plant					-	-	-	-	-
Intangible Plant:									
General	303	404IP	SO	4.462%	2,266,406	101,116	5,917,974	264,032	365,148
Idaho	303	404IP	ID	0.515%	-	-	-	-	-
Utah	303	404IP	UT	12.455%	-	-	-	-	-
Wyoming	303	404IP	WYP	10.848%	-	-	-	-	-
General	303	404IP	CAGW	3.357%	-	-	-	-	-
Oregon	303	404IP	OR	0.336%	-	-	-	-	-
General	303	404IP	CN	2.354%	143,795	3,385	-	-	3,385
California	303	404IP	CA	0.000%	-	-	-	-	-
Total Intangible Plant					2,410,200	104,501	5,917,974	264,032	368,533
Total Depreciation and Amortization									
					40,981,367	1,152,575	89,930,501	2,515,757	3,668,332
					Ref. 8.4		Ref. 8.4.1		
									Ref. 6.1
									Ref. 6.1
									Ref. 6.1

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
Adjustment to Reserve							
Steam Production	108SP	RES	(8,945)	CAGW	22.465%	(2,009)	
Steam Production	108SP	RES	(82,149)	JBG	22.338%	(18,350)	
Hydro Production	108HP	RES	(339,595)	CAGW	22.465%	(76,290)	
Hydro Production	108HP	RES	-	SG	8.043%	-	
Hydro Production	108HP	RES	-	SG	8.043%	-	
Other Production	108OP	RES	-	SG	8.043%	-	
Other Production	108OP	RES	-	CAGW	22.465%	-	
Transmission	108TP	RES	(197,180)	CAGW	22.465%	(44,297)	
Distribution - California	108364	RES	-	CA	Situs	-	
Distribution - Oregon	108364	RES	-	OR	Situs	-	
Distribution - Washington	108364	RES	(186,294)	WA	Situs	(186,294)	
Distribution - Utah	108364	RES	-	UT	Situs	-	
Distribution - Idaho	108364	RES	-	ID	Situs	-	
Distribution - Wyoming	108364	RES	-	WY-All	Situs	-	
General Plant - California	108GP	RES	-	CA	Situs	-	
General Plant - Oregon	108GP	RES	-	OR	Situs	-	
General Plant - Washington	108GP	RES	(837)	WA	Situs	(837)	
General Plant - Utah	108GP	RES	-	UT	Situs	-	
General Plant - Idaho	108GP	RES	-	ID	Situs	-	
General Plant - Wyoming	108GP	RES	-	WY-All	Situs	-	
General Plant	108GP	RES	(205,834)	SO	6.603%	(13,592)	
General Plant	108GP	RES	-	SE	7.603%	-	
General Plant	108GP	RES	(6,278)	CN	6.907%	(434)	
General Plant	108GP	RES	(20,962)	CAGW	22.465%	(4,709)	
Mining Plant	108MP	RES	-	SE	7.603%	-	
Intangible Plant	111IP	RES	(101,116)	SO	6.603%	(6,677)	
Intangible Plant	111IP	RES	-	ID	Situs	-	
Intangible Plant	111IP	RES	-	SG	8.043%	-	
Intangible Plant	111IP	RES	-	UT	Situs	-	
Intangible Plant	111IP	RES	-	OR	Situs	-	
Intangible Plant	111IP	RES	(3,385)	CN	6.907%	(234)	
Intangible Plant	111IP	RES	-	WY-All	Situs	-	
		Total	<u>(1,152,575)</u>			<u>(353,723)</u>	6.2.2

Description of Adjustment

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

	<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 Reserve							
Steam Production	108SP	PRO	-	CAGW	22.465%	-	
Steam Production	108SP	PRO	(160,828)	JBG	22.338%	(35,925)	
Hydro Production	108HP	PRO	(59,187)	CAGW	22.465%	(13,296)	
Hydro Production	108HP	PRO	-	SG	8.043%	-	
Hydro Production	108HP	PRO	-	SG	8.043%	-	
Other Production	108OP	PRO	-	SG	8.043%	-	
Other Production	108OP	PRO	(127,157)	CAGW	22.465%	(28,566)	
Transmission	108TP	PRO	(150,775)	CAGW	22.465%	(33,872)	
Distribution - California	108364	PRO	-	CA	Situs	-	
Distribution - Oregon	108364	PRO	-	OR	Situs	-	
Distribution - Washington	108364	PRO	(62,825)	WA	Situs	(62,825)	
Distribution - Utah	108364	PRO	-	UT	Situs	-	
Distribution - Idaho	108364	PRO	-	ID	Situs	-	
Distribution - Wyoming	108364	PRO	-	WY-All	Situs	-	
General Plant - California	108GP	PRO	-	CA	Situs	-	
General Plant - Oregon	108GP	PRO	-	OR	Situs	-	
General Plant - Washington	108GP	PRO	-	WA	Situs	-	
General Plant - Utah	108GP	PRO	-	UT	Situs	-	
General Plant - Idaho	108GP	PRO	-	ID	Situs	-	
General Plant - Wyoming	108GP	PRO	-	WY-All	Situs	-	
General Plant	108GP	PRO	(54,058)	SO	6.603%	(3,570)	
General Plant	108GP	PRO	-	SG	8.043%	-	
Mining Plant	108MP	PRO	-	SE	7.603%	-	
Intangible Plant	111IP	PRO	(38,079)	SO	6.603%	(2,514)	
Intangible Plant	111IP	PRO	-	SE	7.603%	-	
Intangible Plant	111IP	PRO	-	SG	8.043%	-	
Intangible Plant	111IP	PRO	-	WY-All	Situs	-	
Intangible Plant	111IP	PRO	-	SG	8.043%	-	
		Total	<u>(652,909)</u>			<u>(180,569)</u>	6.2.2

Description of Adjustment

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

PacifiCorp
 Results of Operations - December 2014
 Incremental Accumulated Reserve

Description	Plant Account	Reserve Account	Factor	Depreciation Rate	Jan14 to Dec14 Plant Additions Included in Adj	Jan14 to Dec14 Incremental Reserve on Plant Adds	Jan15 to Dec15 Plant Additions Included in Adj	Jan15 to Dec15 Incremental Reserve on Plant Adds	Total Reserve Added in Adj
Steam Production Plant:									
Various	312	108SP	CAGW	2.749%	325,359	(6,945)	-	-	(6,945)
Various	312	108SP	JBG	2.773%	2,962,203	(82,149)	30,675,787	(160,828)	(242,976)
Total Steam Plant					3,287,562	(91,093)	30,675,787	(160,828)	(251,921)
Hydro Production Plant:									
Various	332	108HP	CAGW	2.542%	13,357,941	(339,595)	6,038,039	(59,187)	(398,782)
Total Hydro Plant					13,357,941	(339,595)	6,038,039	(59,187)	(398,782)
Other Production Plant:									
Various	343	108OP	CAGW	3.194%	-	-	14,614,462	(127,157)	(127,157)
Total Other Plant					-	-	14,614,462	(127,157)	(127,157)
Transmission Plant:									
Various	355	108TP	CAGW	1.803%	10,936,795	(197,180)	23,887,106	(150,775)	(347,956)
Total Transmission Plant					10,936,795	(197,180)	23,887,106	(150,775)	(347,956)
Distribution Plant:									
California	364	108364	CA	2.890%	-	-	-	-	-
Oregon	364	108364	OR	2.518%	-	-	-	-	-
Washington	364	108364	WA	2.783%	6,693,323	(186,294)	5,147,740	(62,825)	(249,119)
Utah	364	108364	UT	2.606%	-	-	-	-	-
Idaho	364	108364	ID	2.700%	-	-	-	-	-
Wyoming	364	108364	WYP	2.926%	-	-	5,147,740	(62,825)	(249,119)
Total Distribution Plant					6,693,323	(186,294)	5,147,740	(62,825)	(249,119)
General Plant:									
California	397	108GP	CA	2.305%	-	-	-	-	-
Oregon	397	108GP	OR	2.603%	-	-	-	-	-
Washington	397	108GP	WA	2.804%	29,864	(837)	-	-	(837)
Utah	397	108GP	UT	2.218%	-	-	-	-	-
Idaho	397	108GP	ID	2.294%	-	-	-	-	-
Wyoming	397	108GP	WYP	3.135%	-	-	-	-	-
General	397	108GP	CN	6.136%	102,326	(6,278)	-	-	(6,278)
General	397	108GP	SO	5.668%	3,631,783	(205,834)	3,649,394	(54,056)	(259,892)
General	397	108GP	CAEE	3.286%	-	-	-	-	-
General	397	108GP	CAGW	3.943%	531,573	(20,962)	-	-	(20,962)
Total General Plant					4,295,546	(233,912)	3,649,394	(54,056)	(287,970)
Mining Plant:									
Coal Mine	399	108MP	CAEE	7.374%	-	-	-	-	-
Total Mining Plant					-	-	-	-	-
Intangible Plant:									
General	303	111IP	SO	4.462%	2,266,406	(101,116)	5,917,974	(38,079)	(139,195)
Idaho	303	111IP	ID	0.515%	-	-	-	-	-
Utah	303	111IP	UT	12.455%	-	-	-	-	-
Wyoming	303	111IP	WYP	10.848%	-	-	-	-	-
General	303	111IP	CAGW	3.357%	-	-	-	-	-
Oregon	303	111IP	OR	0.336%	-	-	-	-	-
General	303	111IP	CN	2.354%	143,795	(3,385)	-	-	(3,385)
California	303	111IP	CA	0.000%	-	-	-	-	-
Total Intangible Plant					2,410,200	(104,501)	5,917,974	(38,079)	(142,680)
					40,981,367	(1,162,575)	89,930,501	(652,909)	(1,805,485)
					Ref. 6.4	Ref. 6.2	Ref. 6.4.1	Ref. 6.2.1	

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Reserve							
Depreciation Reserve	108HP	PRO	(1,038,211)	CAGW	22.465%	(233,235)	6.3.1
Depreciation Reserve	108HP	PRO	307,204	CAGE	0.000%	-	6.3.1
			<u>(731,007)</u>			<u>(233,235)</u>	6.3.1
Adjustment to Tax							
Schedule M Deduction	SCHMDT	PRO	1,564,000	CAGW	22.465%	351,354	6.3.2
Deferred Income Tax Expense	41010	PRO	593,554	CAGW	22.465%	133,342	6.3.2
ADIT Average Balance	282	PRO	(134,094)	CAGW	22.465%	(30,124)	6.3.2

Adjustment to Dec 2015 AMA Balance for Projected Spend / Accrual Detail:

December 2014 AMA Reserve Balance	362,223	6.3.1
December 2015 AMA Reserve Balance	<u>(368,784)</u>	6.3.1
Total Adjustment to AMA Reserve	<u>(731,007)</u>	6.3.1

Description of Adjustment

Based on the Company's latest depreciation study approved in Docket UE-130052, an additional \$8.85 million is required for the decommissioning of various hydro facilities. The pro forma component of this adjustment walks forward the decommissioning expenditures through December 2015. The reserve does not include funds for Powerdale, which was reclassified to unrecovered plant.

PacifiCorp
 Results of Operations - December 2014
 Hydro Decommissioning
 Spending, Accruals, and Balances - East Side, West Side, and Total Resources

	Spend	Accruals	Balance
December-13	5,836	(186,352)	3,057,860
January-14	64,163	(173,152)	2,948,872
February-14	51,732	(173,152)	2,827,452
March-14	70,922	(173,152)	2,725,222
April-14	(22,914)	(173,152)	2,528,167
May-14	27,047	(173,152)	2,383,062
June-14	240,670	(173,152)	2,450,570
July-14	229,483	(173,152)	2,506,901
August-14	44,655	(173,152)	2,378,405
September-14	81,135	(173,152)	2,286,388
October-14	161,678	(173,152)	2,274,914
November-14	81,188	(173,152)	2,182,951
December-14	145,959	(173,152)	2,155,758
Dec-14 AMA Balance			2,508,391

Ref 6.3

	Spend	Accruals	Balance
December-13	-	(112,546)	(2,299,770)
January-14	-	25,600	(2,274,170)
February-14	-	25,600	(2,248,569)
March-14	-	25,600	(2,222,969)
April-14	-	25,600	(2,197,368)
May-14	-	25,600	(2,171,768)
June-14	-	25,600	(2,146,168)
July-14	-	25,600	(2,120,568)
August-14	-	25,600	(2,094,967)
September-14	-	25,600	(2,069,367)
October-14	-	25,600	(2,043,767)
November-14	-	25,600	(2,018,166)
December-14	-	25,600	(1,992,566)
Dec-14 AMA Balance			(2,146,168)

	Spend	Accruals	Balance
January-15	10,000	(173,152)	1,992,606
February-15	10,000	(173,152)	1,829,454
March-15	12,000	(173,152)	1,668,302
April-15	27,000	(173,152)	1,522,151
May-15	10,000	(173,152)	1,358,999
June-15	12,000	(173,152)	1,197,847
July-15	5,000	(173,152)	1,029,695
August-15	5,000	(173,152)	861,544
September-15	11,000	(173,152)	699,392
October-15	1,352,000	(173,152)	1,878,240
November-15	-	(173,152)	1,705,088
December-15	110,000	(173,152)	1,641,937

Ref 6.3

	Total Spend	Total Accruals	Dec 2015 AMA Balance
12 ME Dec 2015	1,564,000	(2,077,821)	1,470,181
			Adjustment to Reserve
			(1,038,211)

Ref 6.3

	Total Spend	Total Accruals	Dec 2015 AMA Balance
12 ME Dec 2015	-	307,204	(1,838,964)
			Adjustment to Reserve
			307,204

	Spend	Accruals	Balance
December-13	5,836	(297,898)	758,090
January-14	64,163	(147,551)	674,702
February-14	51,732	(147,551)	578,882
March-14	70,922	(147,551)	502,253
April-14	(22,914)	(147,551)	331,788
May-14	27,047	(147,551)	211,284
June-14	240,670	(147,551)	304,402
July-14	229,483	(147,551)	386,334
August-14	44,655	(147,551)	283,437
September-14	81,135	(147,551)	217,021
October-14	161,678	(147,551)	231,148
November-14	81,188	(147,551)	164,784
December-14	145,959	(147,551)	163,192
Dec-14 AMA Balance			362,223

	Spend	Accruals	Balance
January-15	10,000	(147,551)	25,640
February-15	10,000	(147,551)	(111,911)
March-15	12,000	(147,551)	(247,463)
April-15	27,000	(147,551)	(368,014)
May-15	10,000	(147,551)	(505,566)
June-15	12,000	(147,551)	(641,117)
July-15	5,000	(147,551)	(783,668)
August-15	5,000	(147,551)	(926,220)
September-15	11,000	(147,551)	(1,068,771)
October-15	1,352,000	(147,551)	141,677
November-15	-	(147,551)	(5,874)
December-15	110,000	(147,551)	(43,425)

Ref 6.3

	Total Spend	Total Accruals	Dec 2015 AMA Balance
12 ME Dec 2015	1,564,000	(1,770,617)	(368,784)
			Adjustment to Reserve
			(731,007)

PacifiCorp
 Results of Operations - December 2014
 Hydro Decommissioning

Tax Schedule M Deduction	(1,564,000)	Ref. 6.3.1, To 6.3
Deferred Inc Tax Exp	593,554	To 6.3
ADIT AMA Bal	(134,094)	To 6.3

West Side Spend		
	<u>Per 6.3.1</u>	<u>ADIT Bal</u>
January-15	10,000	(3,795)
February-15	10,000	(7,590)
March-15	12,000	(12,144)
April-15	27,000	(22,391)
May-15	10,000	(26,186)
June-15	12,000	(30,740)
July-15	5,000	(32,638)
August-15	5,000	(34,536)
September-15	11,000	(38,711)
October-15	1,352,000	(551,809)
November-15	-	(551,809)
December-15	110,000	(593,555)

Accumulated Deferred Income Tax AMA Balance (134,094)

Adjustment to Rate Base:	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
	108360	RES	(13,134)	CA	Situs	-	6.4.4
	108360	RES	(7,383)	ID	Situs	-	6.4.4
	108360	RES	(50,627)	OR	Situs	-	6.4.4
	108360	RES	(61,428)	UT	Situs	-	6.4.4
	108360	RES	(3,285)	WA	Situs	(3,285)	6.4.4
	108360	RES	(24,758)	WY-All	Situs	-	6.4.4
	108360	RES	(22,828)	WY-All	Situs	-	6.4.4
	108361	RES	(21,814)	CA	Situs	-	6.4.4
	108361	RES	(9,319)	ID	Situs	-	6.4.4
	108361	RES	(159,094)	OR	Situs	-	6.4.4
	108361	RES	(199,642)	UT	Situs	-	6.4.4
	108361	RES	(15,764)	WA	Situs	(15,764)	6.4.4
	108361	RES	(70,850)	WY-All	Situs	-	6.4.4
	108361	RES	(11,554)	WY-All	Situs	-	6.4.4
	108362	RES	(130,282)	CA	Situs	-	6.4.4
	108362	RES	(54,599)	ID	Situs	-	6.4.4
	108362	RES	(1,073,492)	OR	Situs	-	6.4.4
	108362	RES	(665,287)	UT	Situs	-	6.4.4
	108362	RES	(312,107)	WA	Situs	(312,107)	6.4.4
	108362	RES	(679,035)	WY-All	Situs	-	6.4.4
	108362	RES	(56,052)	WY-All	Situs	-	6.4.4
	108364	RES	(712,387)	CA	Situs	-	6.4.4
	108364	RES	(215,260)	ID	Situs	-	6.4.4
	108364	RES	(4,237,010)	OR	Situs	-	6.4.4
	108364	RES	(1,377,698)	UT	Situs	-	6.4.4
	108364	RES	(1,038,756)	WA	Situs	(1,038,756)	6.4.4
	108364	RES	(1,157,295)	WY-All	Situs	-	6.4.4
	108364	RES	(274,936)	WY-All	Situs	-	6.4.4
	108365	RES	(330,857)	CA	Situs	-	6.4.4
	108365	RES	(132,945)	ID	Situs	-	6.4.4
	108365	RES	(2,107,744)	OR	Situs	-	6.4.4
	108365	RES	(843,190)	UT	Situs	-	6.4.4
	108365	RES	(547,750)	WA	Situs	(547,750)	6.4.4
	108365	RES	(605,475)	WY-All	Situs	-	6.4.4
	108365	RES	(86,356)	WY-All	Situs	-	6.4.4
	108366	RES	(240,567)	CA	Situs	-	6.4.4
	108366	RES	(46,904)	ID	Situs	-	6.4.4
	108366	RES	(826,133)	OR	Situs	-	6.4.4
	108366	RES	(936,911)	UT	Situs	-	6.4.4
	108366	RES	(210,349)	WA	Situs	(210,349)	6.4.4
	108366	RES	(209,621)	WY-All	Situs	-	6.4.4
	108366	RES	(54,590)	WY-All	Situs	-	6.4.4
	108367	RES	(282,342)	CA	Situs	-	6.4.4
	108367	RES	(139,771)	ID	Situs	-	6.4.4
	108367	RES	(1,579,580)	OR	Situs	-	6.4.4
			<u>(21,836,762)</u>			<u>(2,128,009)</u>	

Description of Adjustment

This adjustment walks the depreciation and amortization reserve from the December 2014 AMA balance to the December 2014 Year-End balance.

Adjustment to Rate Base:	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
	108367	RES	(2,934,437)	UT	Situs	-	6.4.4
	108367	RES	(243,867)	WA	Situs	(243,867)	6.4.4
	108367	RES	(475,710)	WY-All	Situs	-	6.4.4
	108367	RES	(288,334)	WY-All	Situs	-	6.4.4
	108368	RES	(547,211)	CA	Situs	-	6.4.4
	108368	RES	(203,880)	ID	Situs	-	6.4.4
	108368	RES	(3,577,995)	OR	Situs	-	6.4.4
	108368	RES	(1,180,520)	UT	Situs	-	6.4.5
	108368	RES	(1,012,974)	WA	Situs	(1,012,974)	6.4.5
	108368	RES	(648,145)	WY-All	Situs	-	6.4.5
	108368	RES	(122,800)	WY-All	Situs	-	6.4.5
	108369	RES	(184,785)	CA	Situs	-	6.4.5
	108369	RES	(220,985)	ID	Situs	-	6.4.5
	108369	RES	(2,350,518)	OR	Situs	-	6.4.5
	108369	RES	(1,633,925)	UT	Situs	-	6.4.5
	108369	RES	(539,526)	WA	Situs	(539,526)	6.4.5
	108369	RES	(408,783)	WY-All	Situs	-	6.4.5
	108369	RES	(103,832)	WY-All	Situs	-	6.4.5
	108370	RES	16,077	CA	Situs	-	6.4.5
	108370	RES	14,231	ID	Situs	-	6.4.5
	108370	RES	(217,820)	OR	Situs	-	6.4.5
	108370	RES	(630,562)	UT	Situs	-	6.4.5
	108370	RES	(97,746)	WA	Situs	(97,746)	6.4.5
	108370	RES	(112,671)	WY-All	Situs	-	6.4.5
	108370	RES	(21,672)	WY-All	Situs	-	6.4.5
	108371	RES	(3,230)	CA	Situs	-	6.4.5
	108371	RES	(635)	ID	Situs	-	6.4.5
	108371	RES	(21,413)	OR	Situs	-	6.4.5
	108371	RES	(8,116)	UT	Situs	-	6.4.5
	108371	RES	(3,943)	WA	Situs	(3,943)	6.4.5
	108371	RES	(10,997)	WY-All	Situs	-	6.4.5
	108371	RES	(2,198)	WY-All	Situs	-	6.4.5
	108373	RES	(8,272)	CA	Situs	-	6.4.5
	108373	RES	(3,289)	ID	Situs	-	6.4.5
	108373	RES	(143,070)	OR	Situs	-	6.4.5
	108373	RES	(117,180)	UT	Situs	-	6.4.5
	108373	RES	(35,736)	WA	Situs	(35,736)	6.4.5
	108373	RES	(49,943)	WY-All	Situs	-	6.4.5
	108373	RES	(19,689)	WY-All	Situs	-	6.4.5
	108DP	RES	52,534	CA	Situs	-	6.4.5
	108DP	RES	(295,940)	ID	Situs	-	6.4.5
	108DP	RES	(326,127)	OR	Situs	-	6.4.5
	108DP	RES	(2,080,010)	UT	Situs	-	6.4.5
	108DP	RES	(393,975)	WA	Situs	(393,975)	6.4.5
	108DP	RES	(161,936)	WY-All	Situs	-	6.4.5
	108DP	RES	(134,509)	WY-All	Situs	-	6.4.5
			<u>(21,496,063)</u>			<u>(2,327,767)</u>	

Description of Adjustment

This adjustment walks the depreciation and amortization reserve from the December 2014 AMA balance to the December 2014 Year-End balance.

	<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:							
	108GP	RES	(291,356)	CA	Situs	-	6.4.5
	108GP	RES	(22,552)	CAEE	0.000%	-	6.4.5
	108GP	RES	(3,400,592)	CAGE	0.000%	-	6.4.5
	108GP	RES	(996,328)	CAGW	22.465%	(223,826)	6.4.5
	108GP	RES	162,783	CN	6.907%	11,244	6.4.5
	108GP	RES	(519,155)	ID	Situs	-	6.4.5
	108GP	RES	(341,827)	JBG	22.338%	(76,356)	6.4.5
	108GP	RES	(2,564,336)	OR	Situs	-	6.4.5
	108GP	RES	(36,579)	SO	6.603%	(2,415)	6.4.5
	108GP	RES	(2,102,534)	UT	Situs	-	6.4.5
	108GP	RES	(22,243)	WA	Situs	(22,243)	6.4.5
	108GP	RES	(988,077)	WY-All	Situs	-	6.4.5
	108GP	RES	(277,651)	WY-All	Situs	-	6.4.5
	108HP	RES	(3,081,419)	CAGE	0.000%	-	6.4.6
	108HP	RES	(7,834,633)	CAGW	22.465%	(1,760,057)	6.4.6
	108HP	RES	259,773	OTHER	0.000%	-	6.4.6
	108MP	RES	(9,238,393)	CAEE	0.000%	-	6.4.6
	108OP	RES	(37,120,354)	CAGE	0.000%	-	6.4.6
	108OP	RES	(16,257,954)	CAGW	22.465%	(3,652,364)	6.4.6
	108SP	RES	-	CAEE	0.000%	-	6.4.6
	108SP	RES	(78,710,478)	CAGE	0.000%	-	6.4.6
	108SP	RES	(1,726,525)	CAGW	22.465%	(387,865)	6.4.6
	108SP	RES	624,295	ID	Situs	-	6.4.6
	108SP	RES	(9,204,738)	JBG	22.338%	(2,056,118)	6.4.6
	108SP	RES	4,355,458	UT	Situs	-	6.4.6
	108SP	RES	1,588,903	WY-All	Situs	-	6.4.6
	108TP	RES	(23,525,023)	CAGE	0.000%	-	6.4.6
	108TP	RES	(10,060,076)	CAGW	22.465%	(2,260,005)	6.4.6
	108TP	RES	(751,776)	JBG	22.338%	(167,929)	6.4.6
	108TP	RES	(20,975)	SG	8.043%	(1,687)	6.4.6
	111GP	RES	(46,813)	CA	Situs	-	6.4.6
	111GP	RES	(31,853)	CAGW	22.465%	(7,156)	6.4.6
	111GP	RES	(27,066)	CN	6.907%	(1,869)	6.4.6
	111GP	RES	(47,208)	ID	Situs	-	6.4.6
	111GP	RES	(135,177)	OR	Situs	-	6.4.6
	111GP	RES	113,192	SO	6.603%	7,474	6.4.6
	111GP	RES	(364)	UT	Situs	-	6.4.6
	111GP	RES	(32,553)	WA	Situs	(32,553)	6.4.6
	111GP	RES	10,561	WY-All	Situs	-	6.4.6
	111GP	RES	(317)	WY-All	Situs	-	6.4.6
	111HP	RES	(137,181)	CAGW	22.465%	(30,818)	6.4.6
	111IP	RES	(133,522)	CAEE	0.000%	-	6.4.6
	111IP	RES	(2,199,317)	CAGE	0.000%	-	6.4.6
	111IP	RES	(6,130,503)	CAGW	22.465%	(1,377,223)	6.4.6
	111IP	RES	(1,167,436)	CN	6.907%	(80,638)	6.4.6
			<u>(212,069,916)</u>			<u>(12,122,404)</u>	

Description of Adjustment

This adjustment walks the depreciation and amortization reserve from the December 2014 AMA balance to the December 2014 Year-End balance.

<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
111IP	RES	(10,583)	ID	Situs	-	6.4.6
111IP	RES	(109,203)	JBG	22.338%	(24,393)	6.4.6
111IP	RES	(4,310)	OR	Situs	-	6.4.6
111IP	RES	1,641,381	SG	8.043%	-	6.4.6
111IP	RES	(6,085,587)	SO	6.603%	-	6.4.6
111IP	RES	1,803,965	UT	Situs	-	6.4.6
111IP	RES	(80,532)	WY-All	Situs	-	6.4.6
		<u>(2,844,869)</u>			<u>(24,393)</u>	
Total Adjustment		<u>(258,247,609)</u>			<u>(16,602,574)</u>	6.4.6

Description of Adjustment

This adjustment walks the depreciation and amortization reserve from the December 2014 AMA balance to the December 2014 Year-End balance.

PacifiCorp
 Results of Operations - December 2014
 Depreciation & Amortization Reserve to December 2014 Balance

Indicator	Account	Factor	Dec 2014 AMA	Dec 2014 YE	Major Plant Additions Adj	Adjustment	Reference
108360CA	108360	CA	(674,931)	(688,065)	-	(13,134)	Ref. 6.4
108360IDU	108360	IDU	(534,347)	(541,730)	-	(7,383)	Ref. 6.4
108360OR	108360	OR	(2,750,120)	(2,800,746)	-	(50,627)	Ref. 6.4
108360UT	108360	UT	(2,711,526)	(2,772,955)	-	(61,428)	Ref. 6.4
108360WA	108360	WA	(154,250)	(157,535)	-	(3,285)	Ref. 6.4
108360WYP	108360	WYP	(1,201,514)	(1,226,272)	-	(24,758)	Ref. 6.4
108360WYU	108360	WYU	(730,668)	(753,496)	-	(22,828)	Ref. 6.4
108361CA	108361	CA	(955,302)	(977,117)	-	(21,814)	Ref. 6.4
108361IDU	108361	IDU	(587,171)	(596,490)	-	(9,319)	Ref. 6.4
108361OR	108361	OR	(5,777,365)	(5,936,459)	-	(159,094)	Ref. 6.4
108361UT	108361	UT	(9,543,480)	(9,743,122)	-	(199,642)	Ref. 6.4
108361WA	108361	WA	(863,939)	(879,703)	-	(15,764)	Ref. 6.4
108361WYP	108361	WYP	(2,893,874)	(2,964,724)	-	(70,850)	Ref. 6.4
108361WYU	108361	WYU	(269,780)	(281,334)	-	(11,554)	Ref. 6.4
108362CA	108362	CA	(6,135,754)	(6,266,036)	-	(130,282)	Ref. 6.4
108362IDU	108362	IDU	(11,238,076)	(11,292,676)	-	(54,599)	Ref. 6.4
108362OR	108362	OR	(71,236,264)	(72,309,756)	-	(1,073,492)	Ref. 6.4
108362UT	108362	UT	(97,684,654)	(98,349,941)	-	(665,287)	Ref. 6.4
108362WA	108362	WA	(18,368,066)	(18,680,173)	-	(312,107)	Ref. 6.4
108362WYP	108362	WYP	(34,888,723)	(35,567,758)	-	(679,035)	Ref. 6.4
108362WYU	108362	WYU	(2,367,785)	(2,423,838)	-	(56,052)	Ref. 6.4
108364CA	108364	CA	(31,461,365)	(32,173,752)	-	(712,387)	Ref. 6.4
108364IDU	108364	IDU	(34,686,278)	(34,901,538)	-	(215,260)	Ref. 6.4
108364OR	108364	OR	(225,585,425)	(229,822,435)	-	(4,237,010)	Ref. 6.4
108364UT	108364	UT	(138,030,107)	(139,407,805)	-	(1,377,698)	Ref. 6.4
108364WA	108364	WA	(57,558,743)	(58,783,793)	(186,294)	(1,038,756)	Ref. 6.4
108364WYP	108364	WYP	(54,901,659)	(56,058,953)	-	(1,157,295)	Ref. 6.4
108364WYU	108364	WYU	(12,422,470)	(12,697,406)	-	(274,936)	Ref. 6.4
108365CA	108365	CA	(16,590,262)	(16,921,118)	-	(330,857)	Ref. 6.4
108365IDU	108365	IDU	(16,018,448)	(16,151,393)	-	(132,945)	Ref. 6.4
108365OR	108365	OR	(117,056,608)	(119,164,352)	-	(2,107,744)	Ref. 6.4
108365UT	108365	UT	(77,336,469)	(78,179,660)	-	(843,190)	Ref. 6.4
108365WA	108365	WA	(28,942,539)	(29,490,289)	-	(547,750)	Ref. 6.4
108365WYP	108365	WYP	(32,156,171)	(32,761,646)	-	(605,475)	Ref. 6.4
108365WYU	108365	WYU	(4,268,934)	(4,355,290)	-	(86,356)	Ref. 6.4
108366CA	108366	CA	(9,894,439)	(10,135,007)	-	(240,567)	Ref. 6.4
108366IDU	108366	IDU	(3,835,679)	(3,882,583)	-	(46,904)	Ref. 6.4
108366OR	108366	OR	(38,445,557)	(39,271,690)	-	(826,133)	Ref. 6.4
108366UT	108366	UT	(72,116,894)	(73,053,805)	-	(936,911)	Ref. 6.4
108366WA	108366	WA	(8,938,649)	(9,148,997)	-	(210,349)	Ref. 6.4
108366WYP	108366	WYP	(7,676,681)	(7,886,302)	-	(209,621)	Ref. 6.4
108366WYU	108366	WYU	(2,519,585)	(2,574,175)	-	(54,590)	Ref. 6.4
108367CA	108367	CA	(11,500,784)	(11,783,126)	-	(282,342)	Ref. 6.4
108367IDU	108367	IDU	(12,597,751)	(12,737,522)	-	(139,771)	Ref. 6.4
108367OR	108367	OR	(73,062,848)	(74,642,429)	-	(1,579,580)	Ref. 6.4
108367UT	108367	UT	(199,289,006)	(202,223,443)	-	(2,934,437)	Ref. 6.4.1
108367WA	108367	WA	(10,514,929)	(10,758,796)	-	(243,867)	Ref. 6.4.1
108367WYP	108367	WYP	(19,549,860)	(20,025,570)	-	(475,710)	Ref. 6.4.1
108367WYU	108367	WYU	(13,160,645)	(13,448,979)	-	(288,334)	Ref. 6.4.1
108368CA	108368	CA	(25,885,255)	(26,432,466)	-	(547,211)	Ref. 6.4.1
108368IDU	108368	IDU	(26,008,901)	(26,212,780)	-	(203,880)	Ref. 6.4.1
108368OR	108368	OR	(206,511,095)	(210,089,090)	-	(3,577,995)	Ref. 6.4.1
108368UT	108368	UT	(113,404,513)	(114,585,033)	-	(1,180,520)	Ref. 6.4.1
108368WA	108368	WA	(50,929,541)	(51,942,515)	-	(1,012,974)	Ref. 6.4.1
108368WYP	108368	WYP	(35,143,354)	(35,791,499)	-	(648,145)	Ref. 6.4.1
108368WYU	108368	WYU	(5,560,760)	(5,683,560)	-	(122,800)	Ref. 6.4.1
108369CA	108369	CA	(7,408,790)	(7,593,575)	-	(184,785)	Ref. 6.4.1
108369IDU	108369	IDU	(14,769,511)	(14,990,497)	-	(220,985)	Ref. 6.4.1
108369OR	108369	OR	(103,586,701)	(105,937,220)	-	(2,350,518)	Ref. 6.4.1
108369UT	108369	UT	(86,048,338)	(87,682,263)	-	(1,633,925)	Ref. 6.4.1
108369WA	108369	WA	(22,520,657)	(23,060,183)	-	(539,526)	Ref. 6.4.1

PacifiCorp
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Indicator	Account	Factor	Dec 2014 AMA	Dec 2014 YE	Major Plant Additions Adj	Adjustment	Reference
108369WYP	108369	WYP	(16,090,396)	(16,499,179)	-	(408,783)	Ref. 6.4.1
108369WYU	108369	WYU	(3,440,743)	(3,544,575)	-	(103,832)	Ref. 6.4.1
108370CA	108370	CA	(2,190,393)	(2,174,316)	-	16,077	Ref. 6.4.1
108370IDU	108370	IDU	(9,574,428)	(9,560,197)	-	14,231	Ref. 6.4.1
108370OR	108370	OR	(32,320,685)	(32,538,504)	-	(217,820)	Ref. 6.4.1
108370UT	108370	UT	(34,478,599)	(35,109,161)	-	(630,562)	Ref. 6.4.1
108370WA	108370	WA	(3,118,124)	(3,215,870)	-	(97,746)	Ref. 6.4.1
108370WYP	108370	WYP	(2,810,544)	(2,923,215)	-	(112,671)	Ref. 6.4.1
108370WYU	108370	WYU	(918,288)	(939,961)	-	(21,672)	Ref. 6.4.1
108371CA	108371	CA	(197,327)	(200,557)	-	(3,230)	Ref. 6.4.1
108371IDU	108371	IDU	(142,299)	(142,934)	-	(635)	Ref. 6.4.1
108371OR	108371	OR	(2,047,293)	(2,068,705)	-	(21,413)	Ref. 6.4.1
108371UT	108371	UT	(3,479,308)	(3,487,424)	-	(8,116)	Ref. 6.4.1
108371WA	108371	WA	(354,494)	(358,437)	-	(3,943)	Ref. 6.4.1
108371WYP	108371	WYP	(838,365)	(849,363)	-	(10,997)	Ref. 6.4.1
108371WYU	108371	WYU	(132,121)	(134,319)	-	(2,198)	Ref. 6.4.1
108373CA	108373	CA	(539,163)	(547,434)	-	(8,272)	Ref. 6.4.1
108373IDU	108373	IDU	(423,299)	(426,588)	-	(3,289)	Ref. 6.4.1
108373OR	108373	OR	(9,856,519)	(9,999,589)	-	(143,070)	Ref. 6.4.1
108373UT	108373	UT	(12,371,282)	(12,488,462)	-	(117,180)	Ref. 6.4.1
108373WA	108373	WA	(1,881,439)	(1,917,175)	-	(35,736)	Ref. 6.4.1
108373WYP	108373	WYP	(3,114,027)	(3,163,970)	-	(49,943)	Ref. 6.4.1
108373WYU	108373	WYU	(1,018,690)	(1,038,378)	-	(19,689)	Ref. 6.4.1
108DPCA	108DP	CA	488,025	540,559	-	52,534	Ref. 6.4.1
108DPIDU	108DP	IDU	266,013	(29,927)	-	(295,940)	Ref. 6.4.1
108DPOR	108DP	OR	584,515	258,388	-	(326,127)	Ref. 6.4.1
108DPUT	108DP	UT	2,520,877	440,867	-	(2,080,010)	Ref. 6.4.1
108DPWA	108DP	WA	494,473	100,498	-	(393,975)	Ref. 6.4.1
108DPWYP	108DP	WYP	161,936	-	-	(161,936)	Ref. 6.4.1
108DPWYU	108DP	WYU	356,373	221,864	-	(134,509)	Ref. 6.4.1
108GPCA	108GP	CA	(4,920,755)	(5,212,111)	-	(291,356)	Ref. 6.4.2
108GPCAEE	108GP	CAEE	(384,672)	(407,224)	-	(22,552)	Ref. 6.4.2
108GPCAGE	108GP	CAGE	(56,929,450)	(60,330,042)	-	(3,400,592)	Ref. 6.4.2
108GPCAGW	108GP	CAGW	(19,308,849)	(20,326,139)	(20,962)	(996,328)	Ref. 6.4.2
108GPCN	108GP	CN	(6,931,540)	(6,775,036)	(6,278)	162,783	Ref. 6.4.2
108GPIDU	108GP	IDU	(12,976,563)	(13,495,718)	-	(519,155)	Ref. 6.4.2
108GPJBG	108GP	JBG	(5,754,225)	(6,096,052)	-	(341,827)	Ref. 6.4.2
108GPOR	108GP	OR	(60,220,471)	(62,784,807)	-	(2,564,336)	Ref. 6.4.2
108GPSO	108GP	SO	(93,503,383)	(93,745,796)	(205,834)	(36,579)	Ref. 6.4.2
108GPUT	108GP	UT	(69,241,889)	(71,344,423)	-	(2,102,534)	Ref. 6.4.2
108GPWA	108GP	WA	(21,403,728)	(21,426,809)	(837)	(22,243)	Ref. 6.4.2
108GPWYP	108GP	WYP	(22,520,331)	(23,508,408)	-	(988,077)	Ref. 6.4.2
108GPWYU	108GP	WYU	(5,251,754)	(5,529,404)	-	(277,651)	Ref. 6.4.2
108HPCAGE	108HP	CAGE	(58,153,247)	(61,234,666)	-	(3,081,419)	Ref. 6.4.2
108HPCAGW	108HP	CAGW	(235,139,218)	(243,313,446)	(339,595)	(7,834,633)	Ref. 6.4.2
108HPOTHER	108HP	OTHER	245,594	505,368	-	259,773	Ref. 6.4.2
108MPCAEE	108MP	CAEE	(179,523,219)	(188,761,612)	-	(9,238,393)	Ref. 6.4.2
108OPCAGE	108OP	CAGE	(389,961,664)	(427,082,018)	-	(37,120,354)	Ref. 6.4.2
108OPCAGW	108OP	CAGW	(337,914,920)	(354,172,874)	-	(16,257,954)	Ref. 6.4.2
108SPCAEE	108SP	CAEE	-	-	-	-	Ref. 6.4.2
108SPCAGE	108SP	CAGE	(1,996,119,068)	(2,074,829,546)	-	(78,710,478)	Ref. 6.4.2
108SPCAGW	108SP	CAGW	(153,283,419)	(155,018,889)	(8,945)	(1,726,525)	Ref. 6.4.2
108SPIDU	108SP	IDU	342,355	966,650	-	624,295	Ref. 6.4.2
108SPJBG	108SP	JBG	(507,722,794)	(517,009,680)	(82,149)	(9,204,738)	Ref. 6.4.2
108SPUT	108SP	UT	2,388,477	6,743,936	-	4,355,458	Ref. 6.4.2
108SPWYP	108SP	WYP	871,334	2,460,237	-	1,588,903	Ref. 6.4.2
108TPCAGE	108TP	CAGE	(883,240,940)	(906,765,963)	-	(23,525,023)	Ref. 6.4.2
108TPCAGW	108TP	CAGW	(468,826,572)	(479,083,828)	(197,180)	(10,060,076)	Ref. 6.4.2
108TPJBG	108TP	JBG	(45,845,120)	(46,596,896)	-	(751,776)	Ref. 6.4.2
108TPSG	108TP	SG	(1,046,738)	(1,067,713)	-	(20,975)	Ref. 6.4.2
111GPCA	111GP	CA	(430,659)	(477,471)	-	(46,813)	Ref. 6.4.2

PacifiCorp
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Indicator	Account	Factor	Dec 2014 AMA	Dec 2014 YE	Major Plant Additions Adj	Adjustment	Reference
111GPCAGW	111GP	CAGW	(86,068)	(117,921)	-	(31,853)	Ref. 6.4.2
111GPCN	111GP	CN	(2,963,126)	(2,990,191)	-	(27,066)	Ref. 6.4.2
111GPIDU	111GP	IDU	(133,136)	(180,344)	-	(47,208)	Ref. 6.4.2
111GPOR	111GP	OR	(4,233,628)	(4,368,805)	-	(135,177)	Ref. 6.4.2
111GPSO	111GP	SO	(5,478,195)	(5,365,003)	-	113,192	Ref. 6.4.2
111GPUT	111GP	UT	(14,304)	(14,668)	-	(364)	Ref. 6.4.2
111GPWA	111GP	WA	(1,320,564)	(1,353,117)	-	(32,553)	Ref. 6.4.2
111GPWYP	111GP	WYP	(4,580,510)	(4,569,948)	-	10,561	Ref. 6.4.2
111GPWYU	111GP	WYU	(40,296)	(40,613)	-	(317)	Ref. 6.4.2
111HPCAGW	111HP	CAGW	(1,022,151)	(1,159,332)	-	(137,181)	Ref. 6.4.2
111IPCAEE	111IP	CAEE	(2,392,647)	(2,526,169)	-	(133,522)	Ref. 6.4.2
111IPCAGE	111IP	CAGE	(22,824,801)	(25,024,118)	-	(2,199,317)	Ref. 6.4.2
111IPCAGW	111IP	CAGW	(84,508,897)	(90,639,400)	-	(6,130,503)	Ref. 6.4.2
111IPCN	111IP	CN	(111,532,509)	(112,703,330)	(3,385)	(1,167,436)	Ref. 6.4.2
111IPIDU	111IP	IDU	(827,820)	(838,402)	-	(10,583)	Ref. 6.4.3
111IPJBG	111IP	JBG	(54,236)	(163,439)	-	(109,203)	Ref. 6.4.3
111IPOR	111IP	OR	(90,297)	(94,607)	-	(4,310)	Ref. 6.4.3
111IPSG	111IP	SG	(14,632,732)	(12,991,351)	-	1,641,381	Ref. 6.4.3
111IPSO	111IP	SO	(284,849,393)	(291,036,096)	(101,116)	(6,085,587)	Ref. 6.4.3
111IPUT	111IP	UT	12,393,050	14,197,015	-	1,803,965	Ref. 6.4.3
111IPWYP	111IP	WYP	(683,507)	(764,040)	-	(80,532)	Ref. 6.4.3
Total			<u>(8,598,512,600)</u>	<u>(8,857,912,785)</u>	<u>(1,152,575)</u>	<u>(258,247,609)</u>	

	7.1	7.2	7.3	7.4	7.5	7.6	
	Total Normalized	Interest True Up - OCT-14 Actual	Property Tax Expense	WA Public Utility Tax Adjustment	PowerTax ADIT Balance	WA Low Income Tax Credit	AFUDC Equity
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	-	-	-
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	1,164,405	-	667,614	448,713	-	48,078	-
23 Income Taxes: Federal	(229,516)	176,886	(233,665)	(157,050)	-	(16,827)	1,140
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	(46,705)	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	888,185	176,886	433,949	291,664	-	31,251	1,140
29							
30 Operating Rev For Return:	(888,185)	(176,886)	(433,949)	(291,664)	-	(31,251)	(1,140)
31							
32 Rate Base:							
33 Electric Plant In Service	-	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-	-
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	(8,311,140)	-	-	-	(4,648,757)	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	(8,311,140)	-	-	-	(4,648,757)	-	-
56							
57 Total Rate Base:	(8,311,140)	-	-	-	(4,648,757)	-	-
58							
59							
60 Estimated ROE impact	-0.098%	-0.045%	-0.110%	-0.074%	0.073%	-0.008%	0.000%
61 Estimated Price Change	436,019	284,947	699,050	469,842	(556,410)	50,342	1,836
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	(1,164,405)	-	(667,614)	(448,713)	-	(48,078)	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	(3,257)	-	-	-	-	-	(3,257)
69 Interest	(505,390)	(505,390)	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	(655,759)	505,390	(667,614)	(448,713)	-	(48,078)	3,257
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	(655,759)	505,390	(667,614)	(448,713)	-	(48,078)	3,257
77							
78 Federal Income Tax - Calculated	(229,516)	176,886	(233,665)	(157,050)	-	(16,827)	1,140
79 Adjustments to Calculated Tax:							
80 Wyoming Wind Tax Credit	-	-	-	-	-	-	-
81 Federal Income Taxes	(229,516)	176,886	(233,665)	(157,050)	-	(16,827)	1,140

	7.7	7.7.1	7.8	0	0	0	0
	Flow-Through Adjustment	(cont.) Flow- Through Adjustment	Remove Deferred State Tax Expense & Balance	0	0	0	0
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	-	-	-
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	-	-	-	-	-	-	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	791,567	(838,272)	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	-	791,567	(838,272)	-	-	-	-
29							
30 Operating Rev For Return:	-	(791,567)	838,272	-	-	-	-
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	(4,081,519)	-	419,136	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	(4,081,519)	-	419,136	-	-	-	-
56							
57 Total Rate Base:	(4,081,519)	-	419,136	-	-	-	-
58							
59							
60 Estimated ROE impact	0.064%	-0.201%	0.207%	0.000%	0.000%	0.000%	0.000%
61 Estimated Price Change	(488,517)	1,275,138	(1,300,208)	-	-	-	-
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	-	-	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	-	-	-	-	-	-	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	-	-	-	-	-	-	-
77							
78 Federal Income Tax - Calculated	-	-	-	-	-	-	-
79 Adjustments to Calculated Tax:	-	-	-	-	-	-	-
80 Wyoming Wind Tax Credit	-	-	-	-	-	-	-
81 Federal Income Taxes	-	-	-	-	-	-	-

	7.1	7.2	7.3	7.4	7.5	7.6	
	Total Normalized	Interest True Up - OCT-14 Actual	Property Tax Expense	WA Public Utility Tax Adjustment	PowerTax ADIT Balance	WA Low Income Tax Credit	AFUDC Equity
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	-	-	-
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	362,972	361,832	-	-	-	-	1,140
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	(46,705)	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	316,267	361,832	-	-	-	-	1,140
29							
30 Operating Rev For Return:	(316,267)	(361,832)	-	-	-	-	(1,140)
31							
32 Rate Base:							
33 Electric Plant In Service	-	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-	-
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	(8,311,140)	-	-	-	(4,648,757)	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	(8,311,140)	-	-	-	(4,648,757)	-	-
56							
57 Total Rate Base:	(8,311,140)	-	-	-	(4,648,757)	-	-
58							
59							
60 Estimated ROE impact	0.049%	-0.092%	0.000%	0.000%	0.073%	0.000%	0.000%
61 Estimated Price Change	(485,285)	582,876	-	-	(556,410)	-	1,836
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	-	-	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	(3,257)	-	-	-	-	-	(3,257)
69 Interest	(1,033,806)	(1,033,806)	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	1,037,063	1,033,806	-	-	-	-	3,257
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	1,037,063	1,033,806	-	-	-	-	3,257
77							
78 Federal Income Tax - Calculated	362,972	361,832	-	-	-	-	1,140
79 Adjustments to Calculated Tax:							
80 Wyoming Wind Tax Credit	-	-	-	-	-	-	-
81 Federal Income Taxes	362,972	361,832	-	-	-	-	1,140

	7.7	7.7.1	7.8	0	0	0	0
	Flow-Through Adjustment	(cont.) Flow- Through Adjustment	Remove Deferred State Tax Expense & Balance	0	0	0	0
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	-	-	-
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	-	-	-	-	-	-	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	791,567	(838,272)	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	-	791,567	(838,272)	-	-	-	-
29							
30 Operating Rev For Return:	-	(791,567)	838,272	-	-	-	-
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	(4,081,519)	-	419,136	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	(4,081,519)	-	419,136	-	-	-	-
56							
57 Total Rate Base:	(4,081,519)	-	419,136	-	-	-	-
58							
59							
60 Estimated ROE impact	0.064%	-0.201%	0.207%	0.000%	0.000%	0.000%	0.000%
61 Estimated Price Change	(488,517)	1,275,138	(1,300,208)	-	-	-	-
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	-	-	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	-	-	-	-	-	-	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	-	-	-	-	-	-	-
77							
78 Federal Income Tax - Calculated	-	-	-	-	-	-	-
79 Adjustments to Calculated Tax:							
80 Wyoming Wind Tax Credit	-	-	-	-	-	-	-
81 Federal Income Taxes	-	-	-	-	-	-	-

	7.1	7.2	7.3	7.4	7.5	7.6	
	Total Normalized	Interest True Up - OCT-14 Actual	Property Tax Expense	WA Public Utility Tax Adjustment	PowerTax ADIT Balance	WA Low Income Tax Credit	AFUDC Equity
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	-	-	-
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	1,164,405	-	667,614	448,713	-	48,078	-
23 Income Taxes: Federal	(592,488)	(184,946)	(233,665)	(157,050)	-	(16,827)	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	571,918	(184,946)	433,949	291,664	-	31,251	-
29							
30 Operating Rev For Return:	(571,918)	184,946	(433,949)	(291,664)	-	(31,251)	-
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	-0.139%	0.045%	-0.106%	-0.071%	0.000%	-0.008%	0.000%
61 Estimated Price Change	921,304	(297,929)	699,050	469,842	-	50,342	-
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	(1,164,405)	-	(667,614)	(448,713)	-	(48,078)	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	528,416	528,416	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	(1,692,821)	(528,416)	(667,614)	(448,713)	-	(48,078)	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	(1,692,821)	(528,416)	(667,614)	(448,713)	-	(48,078)	-
77							
78 Federal Income Tax - Calculated	(592,488)	(184,946)	(233,665)	(157,050)	-	(16,827)	-
79 Adjustments to Calculated Tax:							
80 Wyoming Wind Tax Credit	-	-	-	-	-	-	-
81 Federal Income Taxes	(592,488)	(184,946)	(233,665)	(157,050)	-	(16,827)	-

	7.7	7.7.1	7.8	0	0	0	0
	Flow-Through Adjustment	(cont.) Flow- Through Adjustment	Remove Deferred State Tax Expense & Balance	0	0	0	0
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-	-
7							
8. Operating Expenses:							
9 Steam Production	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	-	-	-
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	-	-	-	-	-	-	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	-	-	-	-	-	-	-
29							
30 Operating Rev For Return:	-	-	-	-	-	-	-
31							
32 Rate Base:							
33 Electric Plant In Service	-	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-	-
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	-	-	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	-	-	-	-	-	-	-
56							
57 Total Rate Base:	-	-	-	-	-	-	-
58							
59							
60 Estimated ROE impact	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
61 Estimated Price Change	-	-	-	-	-	-	-
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	-	-	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	-	-	-	-	-	-	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	-	-	-	-	-	-	-
77							
78 Federal Income Tax - Calculated	-	-	-	-	-	-	-
79 Adjustments to Calculated Tax:							
80 Wyoming Wind Tax Credit	-	-	-	-	-	-	-
81 Federal Income Taxes	-	-	-	-	-	-	-

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Other Interest Expense - Restating	427	RES	(1,033,806)	WA	Situs	(1,033,806)	Below
Other Interest Expense - Pro forma	427	PRO	528,416	WA	Situs	528,416	Below
			<u>(505,390)</u>			<u>(505,390)</u>	2.20
Adjustment Detail:							
Restating:							
Jurisdiction Specific Adjusted Rate Base						792,060,582	1.0
Weighted Cost of Debt:						2.503%	2.1
Trued-up Interest Expense						<u>19,827,870</u>	1.0
Unadjusted Interest Expense						20,861,676	2.20
Restating Interest True-up Adjustment						<u>(1,033,806)</u>	1.0
Pro forma:							
Jurisdiction Specific Adjusted Rate Base						813,169,134	2.2
Weighted Cost of Debt:						2.503%	2.1
Trued-up Interest Expense						<u>20,356,286</u>	2.20
Restated Interest Expense						<u>19,827,870</u>	1.0
Total Pro forma Interest True-up Adjustment						<u>528,416</u>	1.0

Description of Adjustment

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

	<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	10,110,536	GPS	6.6032%	667,614	7.2.1

Description of Adjustment

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

PacifiCorp
 Results of Operations - December 2014
 Estimated Property Tax Expense for December 2015
 Property Tax Adjustment Summary

FERC Account	G/L Account	Co. Code	Factor	Total	Ref
408.15	579000	1000		123,038,464	
Total Accrued Property Tax - 12 Months End. December 2014				<u>123,038,464</u>	
Forecasted Property Tax Exp. for the Twelve Months Ending Dec 2015				133,149,000	
Less Accrued Property Tax - 12 Months Ended December 31, 2014				(123,038,464)	
Incremental Adjustment to Property Taxes				<u>10,110,536</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:							
Taxes - Other	408	PRO	448,713	WA	Situs	448,713	Below

Calculation:

Base period WA Public Utility Tax for calendar year ended December 2014		12,593,513
Normalized Revenues from Page 3.1.1	336,712,598	
WA Public Utility Tax Rate	3.87340%	
Normalized WA Public Utility Tax	<u>13,042,226</u>	13,042,226
Normalized Adjustment to bring WA Public Utility Tax in line with Normalized Revenues		<u>448,713</u>

Description of Adjustment

This restating adjustment reflects the removal of the December 2013 balances for all non-property-related deferred taxes. The associated deferred tax expenses are removed as well. This in effect flows through to income the current tax impacts on these items.

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON</u> <u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Tax:							
ADIT Balance	282	RES	3,737,380,090	DITBAL	5.9363%	221,860,466	-
Cholla SHL	190	RES	(38,057,768)	CAGE	0.0000%	-	-
Accel Amort of Pollution Cntrl Facilities	281	RES	235,991,190	SG	8.0427%	18,980,059	-
California	282	RES	(90,240,401)	CA	Situs	-	-
Idaho	282	RES	(234,185,061)	ID	Situs	-	-
Other	282	RES	(70,515,916)	OTHER	0.0000%	-	-
Oregon	282	RES	(1,107,121,961)	OR	Situs	-	-
Utah	282	RES	(1,816,872,602)	UT	Situs	-	-
Washington	282	RES	(246,443,582)	WA	Situs	(246,443,582)	-
Wyoming	282	RES	(586,118,717)	WY-All	Situs	-	-
Repair Deduction	282	RES	(4,680,165)	SG	8.0427%	(376,412)	-
PP&E Adjustment - CAEE	282	RES	(1,848,243)	CAEE	0.0000%	-	-
PP&E Adjustment - SNP	282	RES	7,745,166	SNP	5.9339%	459,592	-
PP&E Adjustment - CIAC	282	RES	78,518	CIAC	6.2069%	4,874	-
PP&E Adjustment - SG	282	RES	10,738,918	SG	8.0427%	863,699	-
PP&E Adjustment - JBG	282	RES	6,078	JBG	22.3376%	1,358	-
PP&E Adjustment - SNPD	282	RES	19,164	SNPD	6.2069%	1,189	-
PP&E Adjustment - SO	282	RES	-	SO	6.6032%	-	-
			<u>(204,125,292)</u>			<u>(4,648,757)</u>	7.4.1

Description of Adjustment

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

Results of Operations - December 2014

ADIT Balance Adjustment - YE

Book Tax Difference		Total Company			STATE Allocation
Description	#	Unadjusted - AMA	Adjustment	Adjusted Utility - YE	WCA Factor
Cholla SHL (Tax Int. - Tax Rent)	105.221	38,057,768	(38,057,768)	0	CAGE
Accelerated Pollution Control Facilities Depreciation	105.128	(235,991,190)	235,991,190	0	SG
RA - Solar ITC Basis Adjustment	100.110	(35,887)	35,887	0	DITBAL
30% capitalized labor costs for Power tax input	105.100	26,044,287	(26,044,287)	0	DITBAL
Capitalized Labor Costs for Powertax - Medicare Subsidy- Temp	105.101	2,397,389	(2,397,389)	0	DITBAL
Regulatory Adjustment: Depreciation Flow-Through	105.115	(85,204,955)	85,204,955	0	DITBAL
Solar ITC Basis Adjustment	105.116	(1,017)	1,017	0	DITBAL
Book Depreciation	105.120	2,235,697,901	(2,235,697,901)	0	DITBAL
Repair Deduction	105.122	(314,552,526)	314,552,526	0	DITBAL
Sec. 481a Adjustment - Repair Deduction	105.123	(213,579,965)	213,579,965	0	DITBAL
Tax Depreciation	105.125	(5,508,807,701)	5,508,807,701	0	DITBAL
Fixed Assets - State Modification	105.129	34,624,116	(34,624,116)	0	DITBAL
Fixed Assets - State Modification (Federal Detriment)	105.129	(12,118,439)	12,118,439	0	DITBAL
CIAC	105.130	248,241,560	(248,241,560)	0	DITBAL
Safe Harbor Lease Rate Differential	105.135	237,285	(237,285)	0	DITBAL
Capitalized Depreciation	105.137	(18,482,523)	18,482,523	0	DITBAL
Reimbursements	105.140	30,591,972	(30,591,972)	0	DITBAL
AFUDC - Debt	105.141a	(223,728,463)	223,728,463	0	DITBAL
AFUDC - Equity	105.141b	(71,366,786)	71,366,786	0	DITBAL
Avoided Costs	105.142	211,710,238	(211,710,238)	0	DITBAL
Capitalization of Test Energy	105.146	1,615,217	(1,615,217)	0	DITBAL
§1031 Exchange	105.147	(172,879)	172,879	0	DITBAL
Mine Safety Sec 179E Election --PPW	105.148	(473,125)	473,125	0	DITBAL
Gain / (Loss) on Prop. Disposition	105.152	(87,728,994)	87,728,994	0	DITBAL
Coal Mine Development	105.165	(4,847,816)	4,847,816	0	DITBAL
Coal Mine Extension	105.170	(5,957,102)	5,957,102	0	DITBAL
Removal Costs	105.175	(205,855,333)	205,855,333	0	DITBAL
Book Gain/Loss on Land Sales	105.470	298,498	(298,498)	0	DITBAL
R & E - Sec.174 Deduction	320.210	(11,916,232)	11,916,232	0	DITBAL
Reclass to Pollution Control Facilities Depreciation	105.131	235,991,190	(235,991,190)	0	DITBAL
Accumulated Deferred Income Taxes (CA) - YE	**	0	(90,240,401)	(90,240,401)	CA
Accumulated Deferred Income Taxes (IDU) - YE	**	0	(234,185,061)	(234,185,061)	IDU
Accumulated Deferred Income Taxes (OTHER) - YE	**	0	(70,515,916)	(70,515,916)	OTHER
Accumulated Deferred Income Taxes (OR) - YE	**	0	(1,107,121,961)	(1,107,121,961)	OR
Accumulated Deferred Income Taxes (UT) - YE	**	0	(1,816,872,602)	(1,816,872,602)	UT
Accumulated Deferred Income Taxes (WA) - YE	**	0	(246,443,582)	(246,443,582)	WA
Accumulated Deferred Income Taxes (WY) - YE	**	0	(586,118,717)	(586,118,717)	WYP
PP&E Adjustment - YE - CAEE	**	0	(1,848,243)	(1,848,243)	CAEE
PP&E Adjustment - YE - SNP	**	0	7,745,166	7,745,166	SNP
PP&E Adjustment - YE - CIAC	**	0	78,518	78,518	CIAC
PP&E Adjustment - YE - SG	**	0	10,738,918	10,738,918	SG
PP&E Adjustment - YE - JBG	**	0	6,078	6,078	JBG
PP&E Adjustment - YE - SNPD	**	0	19,164	19,164	SNPD
PP&E Adjustment - YE - SO	**	0	0	0	SO
		(3,935,313,512)	(199,445,127)	(4,134,758,639)	
			Ref. 7.7		
Repair Deduction	***	0	(4,680,165)	(4,680,165)	SG
			Ref. 7.7		
		(3,935,313,512)	(204,125,292)	(4,139,438,804)	

**Derived from jurisdictional reports from the Company's tax fixed asset system.

***Out-of-system calculation, reversing over four years pursuant to the Internal Revenue Code

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Taxes - Other	408	PRO	48,078	WA	Situs	48,078	7.5.1

Description of Adjustment

This pro forma adjustment reflects the known and measurable change to the Public Utility Tax Credit for Low Income Home Energy Assistance Program (LIHEAP) for the 2015 authorized credit amount, per a July 30, 2014 letter from the Washington Department of Revenue.

WA Low Income Tax Credit

Description of Tax Credit	Period Used		Ref #
Credit Available for fiscal year ended June 2014		222,651	7.5.2
FY June 2014 Credit Used by CY ended Dec 2013	July - Dec, 2013	174,573	
FY June 2014 Credit Available for CY ended Dec 2014		<u>48,078</u>	
FY June 2014 Credit used during CY 2014	Jan., 2014	(48,078)	
Credit Available for fiscal year ended June 2015		165,998	7.5.3
FY June 2015 Credit used in November 2014		(38,780)	
FY June 2015 Credit used in December 2014		<u>(127,218)</u>	
Adjustment needed to reflect new FY 2015 Credit available		<u>(48,078)</u>	7.5
Adjustment included for the December 2014 calendar year		(48,078)	
Amount of credit used in January 2014 for FY June 2014 Credit		<u>48,078</u>	
Total Credit included in CY December 2014 Results		<u><u>-</u></u>	



July 26, 2013

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

**2014 Fiscal Year Low Income Home Energy Assistance Program (LIHEAP) Credit
Certificate Enclosed**
Tax Registration Number: 409-000-070

Dear DAVID HIPPS,

Your Public Utility Tax Credit Application for LIHEAP has been approved

- Your approved credit amount is **\$222,650.71**.
- You may take this credit on your July 2013 thru June 2014 returns.
- Any unused credit expires on June 30, 2014 and cannot be carried forward.

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

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

How to use this credit

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

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

Sincerely,

A handwritten signature in black ink that reads "Sheri Rufener".

Sheri Rufener
Excise Tax Examiner
Taxpayer Account Administration

Enclosure



July 30, 2014

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

**2015 Fiscal Year Low Income Home Energy Assistance Program (LIHEAP) Credit
Certificate Enclosed**
Tax Registration Number: 409-000-070

Dear DAVID HIPPS,

Your Public Utility Tax Credit Application for LIHEAP has been approved

- Your approved credit amount is **\$165,997.53**.
- You may take this credit on your July 2014 thru June 2015 returns.
- Any unused credit expires on June 30, 2015 and cannot be carried forward.

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

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

How to use this credit

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

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

Sincerely,

Sheri Rufener
Excise Tax Examiner
Taxpayer Account Administration

Enclosure

	<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:							
AFUDC - Equity	419	RES	(54,883)	SNP	5.9339%	(3,257)	7.6.1

Description of Adjustment

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

PacifiCorp
 Results of Operations - December 2014
 AFUDC Equity
 AFUDC Equity for 12 Months Ended December 31, 2014

		Equity
		SAP Accts
		382000 & 382060
Dec-14 12 months	Account 419	(50,655,904)
Dec-14 12 months	AFUDC-Equity SCHMDT	(50,545,926)
Dec-14 12 months	AFUDC-Intangible Basis - Equity	(164,861)
	Total	(50,710,787)
	Adjustment to Account 419	(54,883)
		Ref 7.6

	SAP 382000 & Equity 419.1	SAP 382060 Equity 419.1	Subtotal Equity 419.1
Jan-14	(5,504,131)	27,488	(5,476,643)
Feb-14	(4,999,744)	48,478	(4,951,266)
Mar-14	(5,750,580)	24,723	(5,725,857)
Apr-14	(5,614,691)	20,722	(5,593,969)
May-14	(5,953,636)	376,947	(5,576,689)
Jun-14	(3,211,243)	360,282	(2,850,961)
Jul-14	(3,196,256)	50,442	(3,145,814)
Aug-14	(3,286,780)	17,982	(3,268,798)
Sep-14	(3,295,884)	30,669	(3,265,215)
Oct-14	(3,565,640)	8,343	(3,557,297)
Nov-14	(3,554,511)	20,635	(3,533,876)
Dec-14	(3,734,124)	24,605	(3,709,519)
12 Months Ended December 31, 2014	<u>(51,667,220)</u>	<u>1,011,316</u>	<u>(50,655,904)</u>

to Page 7.6.1

AFUDC - Equity

Book-Tax Differences			Q1-14	Q2-14	Q3-14	Q4-14	YTD December 2014	Total Company
Description	SAP	#	Schedule M	Schedule M	Schedule M	Schedule M	Schedule M	Schedule M
AFUDC Equity	287605	105.141b	(16,130,728)	(13,996,891)	(9,651,095)	(10,767,212)	(50,545,926)	(50,545,926)
Basis Intangible Difference - Equity	287704	105.143	(34,591)	(39,124)	(43,478)	(47,668)	(164,861)	(164,861)

to Page 7.6.1

to Page 7.6.1

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
Adjustment to Rate Base:							
Accum Def Inc Tax Balance	190	RES	(3,665,378)	BADDEBT	12.3684%	(453,348)	
Accum Def Inc Tax Balance	190	RES	(2,968,995)	CAEE	0.0000%	-	
Accum Def Inc Tax Balance	190	RES	-	CAEW	22.7893%	-	
Accum Def Inc Tax Balance	190	RES	(32,607)	CAGE	0.0000%	-	
Accum Def Inc Tax Balance	190	RES	(313,132)	CAGW	22.4651%	(70,345)	
Accum Def Inc Tax Balance	190	RES	-	CN	6.9073%	-	
Accum Def Inc Tax Balance	190	RES	(21,179,740)	JBE	22.6600%	(4,799,323)	
Accum Def Inc Tax Balance	190	RES	(917,439)	SE	7.6030%	(69,753)	
Accum Def Inc Tax Balance	190	RES	(7,956,558)	SG	8.0427%	(639,922)	
Accum Def Inc Tax Balance	190	RES	(1,042,631)	SNPD	6.2069%	(64,715)	
Accum Def Inc Tax Balance	190	RES	(39,544,556)	SO	6.6032%	(2,611,188)	
Accum Def Inc Tax Balance	190	RES	(2,072,980)	TROJD	22.5230%	(466,898)	
Accum Def Inc Tax Balance	190	RES	(9,108)	CA	Situs	-	
Accum Def Inc Tax Balance	190	RES	(1,667,249)	OR	Situs	-	
Accum Def Inc Tax Balance	190	RES	(130,032)	ID	Situs	-	
Accum Def Inc Tax Balance	190	RES	(70,836,441)	OTHER	0.0000%	-	
Accum Def Inc Tax Balance	190	RES	(1,053,061)	UT	Situs	-	
Accum Def Inc Tax Balance	190	RES	-	WY-All	Situs	-	
Accum Def Inc Tax Balance	190	RES	(1,673,588)	WA	Situs	(1,673,588)	
Total Account 190			<u>(155,063,495)</u>			<u>(10,849,079)</u>	7.7.2
Accum Def Inc Tax Balance	282	RES	5,099,470	CAEE	0.0000%	-	
Accum Def Inc Tax Balance	282	RES	6,686,028	OTHER	0.0000%	-	
Accum Def Inc Tax Balance	282	RES	1,091,521	SO	6.6032%	72,075	
Total Account 282			<u>12,877,019</u>			<u>72,075</u>	7.7.2
Accum Def Inc Tax Balance	283	RES	5,991,314	CAEE	0.0000%	-	
Accum Def Inc Tax Balance	283	RES	1,346,200	CAGE	0.0000%	-	
Accum Def Inc Tax Balance	283	RES	1,625,761	CAGW	22.4651%	365,229	
Accum Def Inc Tax Balance	283	RES	8,295,679	GPS	6.6032%	547,776	
Accum Def Inc Tax Balance	283	RES	18,597,397	JBE	22.6600%	4,214,164	
Accum Def Inc Tax Balance	283	RES	-	SE	7.6030%	-	
Accum Def Inc Tax Balance	283	RES	121,740	SG	8.0427%	9,791	
Accum Def Inc Tax Balance	283	RES	-	SGCT	8.0736%	-	
Accum Def Inc Tax Balance	283	RES	2,897,775	SNP	5.9339%	171,952	
Accum Def Inc Tax Balance	283	RES	18,911,819	SO	6.6032%	1,248,776	
Accum Def Inc Tax Balance	283	RES	(111,811)	CA	Situs	-	
Accum Def Inc Tax Balance	283	RES	885,045	ID	Situs	-	
Accum Def Inc Tax Balance	283	RES	(298,151)	OR	Situs	-	
Accum Def Inc Tax Balance	283	RES	87,979,984	OTHER	0.0000%	-	
Accum Def Inc Tax Balance	283	RES	5,886,025	UT	Situs	-	
Accum Def Inc Tax Balance	283	RES	137,796	WA	Situs	137,796	
Accum Def Inc Tax Balance	283	RES	3,702,905	WY-All	Situs	-	
Total Account 283			<u>155,969,478</u>			<u>6,695,485</u>	7.7.2

Description of Adjustment

This restating adjustment reflects the removal of the December 2014 balances for all non-property-related deferred taxes. The associated deferred tax expenses are removed as well. This in effect flows through to income the current tax impacts on these items.

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
Adjustment to Expense:							
Deferred Income Tax Expense	41010	RES	-	CN	6.9073%	-	
Deferred Income Tax Expense	41010	RES	(85,628,346)	CAEE	0.0000%	-	
Deferred Income Tax Expense	41010	RES	-	CAEW	22.7893%	-	
Deferred Income Tax Expense	41010	RES	(313,929)	CAGE	0.0000%	-	
Deferred Income Tax Expense	41010	RES	(208,729)	CAGW	22.4651%	(46,891)	
Deferred Income Tax Expense	41010	RES	-	GPS	6.6032%	-	
Deferred Income Tax Expense	41010	RES	(2,036,113)	JBE	22.6600%	(461,383)	
Deferred Income Tax Expense	41010	RES	-	CAEW	22.7893%	-	
Deferred Income Tax Expense	41010	RES	-	SE	7.6030%	-	
Deferred Income Tax Expense	41010	RES	(9,082,265)	SO	6.6032%	(599,716)	
Deferred Income Tax Expense	41010	RES	(415,202)	CA	Situs	-	
Deferred Income Tax Expense	41010	RES	(1,795,297)	ID	Situs	-	
Deferred Income Tax Expense	41010	RES	(305,144)	OR	Situs	-	
Deferred Income Tax Expense	41010	RES	(3,799,433)	OTHER	0.0000%	-	
Deferred Income Tax Expense	41010	RES	109,105	SG	8.0427%	8,775	
Deferred Income Tax Expense	41010	RES	10,939	SNPD	6.2069%	679	
Deferred Income Tax Expense	41010	RES	(8,083,525)	UT	Situs	-	
Deferred Income Tax Expense	41010	RES	3,128	WA	Situs	3,128	
Deferred Income Tax Expense	41010	RES	(5,723,147)	WY-All	Situs	-	
Total 41010			<u>(117,267,958)</u>			<u>(1,095,408)</u>	7.7.3
Deferred Income Tax Expense	41110	RES	(508,042)	BADDEBT	12.3684%	(62,837)	
Deferred Income Tax Expense	41110	RES	89,819,175	CAEE	0.0000%	-	
Deferred Income Tax Expense	41110	RES	431,845	CAGE	0.0000%	-	
Deferred Income Tax Expense	41110	RES	117,296	CAGW	22.4651%	26,351	
Deferred Income Tax Expense	41110	RES	(153,508)	GPS	6.6032%	(10,136)	
Deferred Income Tax Expense	41110	RES	(355,889)	JBE	22.6600%	(80,644)	
Deferred Income Tax Expense	41110	RES	-	JBG	22.3376%	-	
Deferred Income Tax Expense	41110	RES	(29)	SG	8.0427%	(2)	
Deferred Income Tax Expense	41110	RES	-	SGCT	8.0736%	-	
Deferred Income Tax Expense	41110	RES	343,811	SNP	5.9339%	20,401	
Deferred Income Tax Expense	41110	RES	-	SNPD	6.2069%	-	
Deferred Income Tax Expense	41110	RES	-	TROJD	22.5230%	-	
Deferred Income Tax Expense	41110	RES	(13,692,011)	SO	6.6032%	(904,104)	
Deferred Income Tax Expense	41110	RES	-	CA	Situs	-	
Deferred Income Tax Expense	41110	RES	35,158	ID	Situs	-	
Deferred Income Tax Expense	41110	RES	1,676,499	OR	Situs	-	
Deferred Income Tax Expense	41110	RES	(4,876,380)	OTHER	0.0000%	-	
Deferred Income Tax Expense	41110	RES	670,685	UT	Situs	-	
Deferred Income Tax Expense	41110	RES	2,900,594	WA	Situs	2,900,594	
Deferred Income Tax Expense	41110	RES	253,863	WY-All	Situs	-	
Total 41110			<u>76,663,067</u>			<u>1,889,622</u>	7.7.3

Description of Adjustment

This restating adjustment reflects the removal of the December 2014 balances for all non-property-related deferred taxes. The associated deferred tax expenses are removed as well. This in effect flows through to income the current tax impacts on these items.

Factor	Unadjusted	Adj to Pro Forma	Total Company			Adjusted	State Allocated	
			Flow-through	Reporting Period	Adjustment			
CA	190CA	9,108	(9,108)	0	0	0	0	
FERC	190FERC	0	0	0	0	0	0	
IDU	190IDU	120,032	(120,032)	0	0	0	0	
OR	190OR	1,667,249	(1,667,249)	0	0	0	0	
OTHER	190OTHER	70,836,441	(70,836,441)	0	0	0	0	
UT	190UT	1,053,061	(1,053,061)	0	0	0	0	
WA	190WA	1,673,588	(1,673,588)	0	2,081	2,081	2,081	
WYP	190WYP	0	0	0	0	0	0	
WYU	190WYU	0	0	0	0	0	0	
S	S	75,369,479	(75,369,479)	0	0	2,081	2,081	
BADDEBT	190BADDEBT	3,665,378	(3,665,378)	0	0	0	0	
CAEW	190CAEW	2,968,995	(2,968,995)	0	0	0	0	
CAGE	190CAGE	38,080,375	(38,080,375)	38,057,768	(38,057,768)	0	0	
CAGW	190CAGW	313,132	(313,132)	0	0	0	0	
CIAC	190CIAC	0	0	0	0	0	0	
CN	190CN	0	0	0	0	0	0	
DITBAL	190DITBAL	0	0	0	0	0	0	
GPS	190GPS	0	0	0	0	0	0	
IBT	190IBT	0	0	0	0	0	0	
JBE	190JBE	(14,315,764)	(14,315,764)	(35,495,504)		(35,495,504)	(6,043,270)	
JBG	190JBG	0	0	0	0	0	0	
NREG	190NREG	295,729,492	(295,729,492)	270,743,865		270,743,865		
SCHMDEXP	190SCHMDEXP	0	0	0	0	0	0	
SE	190SE	917,439	(917,439)	0	0	0	0	
SG	190SG	7,956,558	(7,956,558)	0	0	0	0	
SGCT	190SGCT	0	0	0	0	0	0	
SNP	190SNP	0	0	0	0	0	0	
SNPD	190SNPD	1,042,631	(1,042,631)	0	0	0	0	
SO	190SO	39,544,556	(39,544,556)	0	0	0	0	
SSGCH	190SSGCH	0	0	0	0	0	0	
TAXDEPR	190TAXDEPR	0	0	0	0	0	0	
TROJD	190TROJD	2,072,980	(2,072,980)	273,306,129	(38,055,687)	235,250,442	(8,041,189)	
190		453,355,281	(453,355,281)	180,048,122	273,306,129	(38,055,687)	235,250,442	(8,041,189)
CA	281CA	0	0	0	0	0	0	
FERC	281FERC	0	0	0	0	0	0	
IDU	281IDU	0	0	0	0	0	0	
OR	281OR	0	0	0	0	0	0	
OTHER	281OTHER	0	0	0	0	0	0	
UT	281UT	0	0	0	0	0	0	
WA	281WA	0	0	0	0	0	0	
WYP	281WYP	0	0	0	0	0	0	
WYU	281WYU	0	0	0	0	0	0	
S	S	0	0	0	0	0	0	
BADDEBT	281BADDEBT	0	0	0	0	0	0	
CAEW	281CAEW	0	0	0	0	0	0	
CAGE	281CAGE	0	0	0	0	0	0	
CAGW	281CAGW	0	0	0	0	0	0	
CIAC	281CIAC	0	0	0	0	0	0	
CN	281CN	0	0	0	0	0	0	
DITBAL	281DITBAL	0	0	0	0	0	0	
GPS	281GPS	0	0	0	0	0	0	
IBT	281IBT	0	0	0	0	0	0	
NREG	281NREG	0	0	0	0	0	0	
SCHMDEXP	281SCHMDEXP	0	0	0	0	0	0	
SE	281SE	0	0	0	0	0	0	
SG	281SG	(235,991,190)		(235,991,190)	235,991,190	0	0	
SGCT	281SGCT	0	0	0	0	0	0	
SNP	281SNP	0	0	0	0	0	0	
SNPD	281SNPD	0	0	0	0	0	0	
SO	281SO	0	0	0	0	0	0	
SSGCH	281SSGCH	0	0	0	0	0	0	
TAXDEPR	281TAXDEPR	0	0	0	0	0	0	
TROJD	281TROJD	0	0	0	0	0	0	
281		(235,991,190)	0	0	(235,991,190)	235,991,190	0	0
CA	282CA	0	0	0	0	(90,240,401)	(90,240,401)	
FERC	282FERC	0	0	0	0	0	0	
IDU	282IDU	(129,927)	129,927	0	0	(234,185,061)	(234,185,061)	
OR	282OR	0	0	0	0	(1,107,121,961)	(1,107,121,961)	
OTHER	282OTHER	6,713,245	(6,713,245)	13,399,273	0	(70,815,916)	(70,815,916)	
UT	282UT	(906,451)	906,451	0	0	(1,816,872,602)	(1,816,872,602)	
WA	282WA	0	0	0	0	(246,425,222)	(246,425,222)	
WYP	282WYP	(330,680)	330,680	0	0	(586,118,717)	(586,118,717)	
WYU	282WYU	0	0	0	0	0	0	
S	S	5,346,187	0	8,653,086	13,399,273	(4,151,479,880)	(4,138,080,607)	
BADDEBT	282BADDEBT	0	0	0	0	0	0	
CAEW	282CAEW	(5,099,470)	5,099,470	0	(1,848,243)	(1,848,243)	0	
CAGE	282CAGE	(3,477,726)	0	0	0	(3,477,726)	0	
CAGW	282CAGW	0	0	(3,477,726)	0	0	0	
CIAC	282CIAC	0	0	0	5,511,154	5,511,154	1,238,087	
CN	282CN	0	0	0	78,518	78,518	4,874	
DITBAL	282DITBAL	(3,737,344,227)	0	(3,737,344,227)	3,737,380,115	35,888	0	
GPS	282GPS	0	0	0	0	0	0	
IBT	282IBT	0	0	0	0	0	0	
JBE	282JBE	0	0	0	0	0	0	
JBG	282JBG	0	0	0	(1,185,589)	(1,185,589)	(264,831)	
NREG	282NREG	(313,415,776)	0	(313,415,776)	0	(313,415,776)	0	
SCHMDEXP	282SCHMDEXP	0	0	0	0	0	0	
SE	282SE	0	0	0	0	0	0	
SG	282SG	0	0	0	6,058,753	6,058,753	487,287	
SGCT	282SGCT	0	0	0	0	0	0	
SNP	282SNP	0	0	0	7,745,166	7,745,166	459,552	
SNPD	282SNPD	0	0	0	19,164	19,164	1,189	
SO	282SO	(1,091,521)	1,091,521	0	(12,086)	(12,086)	(798)	
SSGCH	282SSGCH	0	0	0	0	0	0	
TAXDEPR	282TAXDEPR	0	0	0	0	0	0	
TROJD	282TROJD	0	0	0	0	0	0	
282		(4,055,082,533)	0	14,244,077	(4,040,838,456)	(397,732,214)	(4,438,570,670)	(244,499,772)
CA	283CA	111,811	(111,811)	0	0	0	0	
FERC	283FERC	0	0	0	0	0	0	
IDU	283IDU	(885,045)	885,045	0	0	0	0	
OR	283OR	298,151	(298,151)	0	0	0	0	
OTHER	283OTHER	(87,978,984)	87,978,984	0	0	0	0	
UT	283UT	(5,886,025)	5,886,025	0	0	0	0	
WA	283WA	(1,352,839)	1,352,839	0	0	0	0	
WYP	283WYP	(3,702,905)	3,702,905	0	(1,255,043)	(449,385)	(1,285,292)	
WYU	283WYU	0	0	0	0	0	0	
S	S	(99,436,836)	0	98,181,793	(1,255,043)	(449,385)	(1,285,292)	
BADDEBT	283BADDEBT	0	0	0	0	0	0	
CAEW	283CAEW	(5,991,314)	5,991,314	0	0	0	0	
CAGE	283CAGE	(1,346,200)	1,346,200	0	0	0	0	
CAGW	283CAGW	(2,560,261)	1,625,761	(934,500)	934,500	0	0	
CIAC	283CIAC	0	0	0	0	0	0	
CN	283CN	0	0	0	0	0	0	
DITBAL	283DITBAL	0	0	0	0	0	0	
GPS	283GPS	(8,295,679)	8,295,679	0	0	0	0	
IBT	283IBT	0	0	0	0	0	0	
JBE	283JBE	(18,597,397)	18,597,397	0	0	0	0	
JBG	283JBG	0	0	0	0	0	0	
NREG	283NREG	(410,273,887)	149,437,914	(260,835,973)		(260,835,973)	0	
SCHMDEXP	283SCHMDEXP	0	0	0	0	0	0	
SE	283SE	0	0	0	0	0	0	
SG	283SG	(121,740)	121,740	0	0	0	0	
SGCT	283SGCT	0	0	0	0	0	0	
SNP	283SNP	(2,897,775)	2,897,775	0	0	0	0	
SNPD	283SNPD	0	0	0	0	0	0	
SO	283SO	(18,911,819)	18,911,819	0	(8,202)	(8,202)	(549)	
SSGCH	283SSGCH	0	0	0	0	0	0	
TAXDEPR	283TAXDEPR	0	0	0	0	0	0	
TROJD	283TROJD	0	0	0	0	0	0	
283		(568,432,908)	0	305,407,392	(283,025,516)	476,913	(262,548,603)	(1,285,834)
		(4,406,151,380)	0	139,602,347	(4,266,549,033)	(199,319,798)	(4,465,868,831)	(253,826,793)
ITC84	255ITC84	0	0	0	0	0	0	
ITC85	255ITC85	0	0	0	0	0	0	
ITC86	255ITC86	(369,551)	369,551	0	6,159	(158,515)	(21,177)	
ITC88	255ITC88	(88,920)	88,920	0	0	(88,920)	(48,560)	
ITC89	255ITC89	(221,686)	221,686	0	0	(221,686)	(13,302)	
ITC90	255ITC90	(186,414)	186,414	0	0	(186,414)	(33,849)	
IDU	255IDU	(64,672)	64,672	0	0	(64,672)	(7,295)	
285		(867,243)	867,243	0	6,159	(466,035)	(115,943)	

	Factor	Total Company				State Allocated			
		Unadjusted	Flow-through	Reporting Period	Adjustment		Adjusted		
Debits	CA	41010CA	415,202	(415,202)	0	0	0	0	
	FERC	41010FERC	0	0	0	0	0	0	
	IDU	41010IDU	1,795,297	(1,795,297)	0	0	0	0	
	OR	41010OR	305,144	(305,144)	0	0	0	0	
	OTHER	41010OTHER	3,799,433	(3,799,433)	0	0	0	0	
	UT	41010UT	8,083,525	(8,083,525)	0	0	0	0	
	WA	41010WA	(3,128)	3,128	0	33,791	33,791	33,791	
	WYP	41010WYP	5,723,147	(5,723,147)	0	0	0	0	
	WYU	41010WYU	0	0	0	0	0	0	
	S	S	20,118,620	(20,118,620)	0	33,791	33,791	33,791	
	BADDEBT	41010BADDEBT	0	0	0	0	0	0	
	CAEE	41010CAEE	85,628,346	(85,628,346)	0	0	0	0	
	CAGE	41010CAGE	342,552	(281,016)	61,536	0	61,536	0	
	CAGW	41010CAGW	208,729	(208,729)	0	3,045,726	3,045,726	684,225	
	CAEW	41010CAEW	0	0	0	0	0	0	
	CIAC	41010CIAC	0	0	0	0	0	0	
	CN	41010CN	0	0	0	21,479	21,479	1,484	
	GPS	41010GPS	19,688,279	0	19,688,279	0	19,688,279	1,300,047	
	IBT	41010IBT	0	0	0	0	0	0	
	JBE	41010JBE	6,696,204	(2,036,113)	4,660,091	0	4,660,091	1,055,975	
	JBG	41010JBG	0	0	0	12,713,233	12,713,233	2,839,832	
	NREG	41010NREG	(5,522,088)	(6,161,944)	(11,684,032)	0	(11,684,032)	0	
	SCHMDEXP	41010SCHMDEXP	0	0	0	0	0	0	
	SE	41010SE	0	0	0	0	0	0	
	SG	41010SG	59,382,880	76,192	59,459,072	0	59,459,072	4,782,114	
	SGCT	41010SGCT	0	0	0	0	0	0	
	SNP	41010SNP	28,761,771	0	28,761,771	0	28,761,771	1,706,702	
	SNPD	41010SNPD	(10,939)	10,939	0	0	0	0	
	SO	41010SO	10,999,307	(9,082,265)	1,917,042	589,229	2,506,271	165,493	
	SSGCH	41010SSGCH	0	0	0	0	0	0	
	TAXDEPR	41010TAXDEPR	472,933,584	0	472,933,584	0	472,933,584	19,809,261	
	TROJD	41010TROJD	0	0	0	0	0	0	
			699,227,245	(123,429,902)	575,797,343	16,403,458	592,200,801	32,378,924	
	Credits	CA	41110CA	(176,617)	0	(176,617)	0	(176,617)	0
		FERC	41110FERC	0	0	0	0	0	0
		IDU	41110IDU	19,827	35,158	54,985	0	54,985	0
		OR	41110OR	(717,131)	1,676,499	959,368	0	959,368	0
OTHER		41110OTHER	4,689,815	(4,876,380)	(186,565)	0	(186,565)	0	
UT		41110UT	3,776,135	670,685	4,446,820	0	4,446,820	0	
WA		41110WA	(1,495,215)	2,900,594	1,405,379	89,300	1,494,679	656,407	
WYP		41110WYP	1,283,440	253,863	1,537,303	0	1,537,303	0	
WYU		41110WYU	272,615	0	272,615	0	272,615	0	
S		S	7,652,869	660,419	8,313,288	89,300	8,402,588	656,407	
BADDEBT		41110BADDEBT	508,042	(508,042)	0	0	0	0	
CAEE		41110CAEE	(89,819,175)	89,819,175	0	0	0	0	
CAGE		41110CAGE	(970,213)	431,845	(538,368)	0	(538,368)	0	
CAGW		41110CAGW	(115,107)	117,296	2,189	(215,061)	(212,872)	(47,822)	
CAEW		41110CAEW	0	0	0	0	0	0	
CIAC		41110CIAC	(28,287,281)	0	(28,287,281)	0	(28,287,281)	(1,755,753)	
CN		41110CN	0	0	0	(3,667)	(3,667)	(253)	
GPS		41110GPS	153,508	(153,508)	0	0	0	0	
IBT		41110IBT	0	0	0	0	0	0	
JBE		41110JBE	(6,627,127)	(355,889)	(6,983,016)	0	(6,983,016)	(1,582,349)	
JBG		41110JBG	0	0	0	(31,176)	(31,176)	(6,964)	
NREG		41110NREG	(5,671,356)	12,083,834	6,412,478	0	6,412,478	0	
SCHMDEXP		41110SCHMDEXP	(297,626,679)	0	(297,626,679)	0	(297,626,679)	(19,845,798)	
SE		41110SE	0	0	0	0	0	0	
SG		41110SG	12,660,756	(29)	12,660,727	0	12,660,727	1,018,264	
SGCT		41110SGCT	0	0	0	0	0	0	
SNP		41110SNP	(15,243,730)	343,811	(14,899,919)	0	(14,899,919)	(884,150)	
SNPD		41110SNPD	(713,280)	0	(713,280)	0	(713,280)	(44,272)	
SO		41110SO	14,702,578	(13,692,011)	1,010,567	(162,516)	848,051	55,998	
SSGCH		41110SSGCH	0	0	0	0	0	0	
TAXDEPR		41110TAXDEPR	0	0	0	0	0	0	
TROJD		41110TROJD	0	0	0	0	0	0	
			(409,396,195)	88,746,901	(320,649,294)	(323,120)	(320,972,414)	(22,436,692)	
			289,831,050	(34,683,001)	255,148,049	16,080,338	271,228,387	9,942,232	
Less: NREG			(11,193,444)	5,921,890	(5,271,554)	0	(5,271,554)	0	
DITEX without NREG			301,024,494	(40,604,891)	260,419,603	16,080,338	276,499,941	9,942,232	

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Tax:							
Def Inc Tax Expense	41110	RES	(838,272)	WA	Situs	(838,272)	7.8.1
ADIT Balance	283	RES	419,136	WA	Situs	419,136	7.8.1

Description of Adjustment

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

Description	Tax Rates	Def Inc Tax Expense	ADIT State Balance
Total Deferred Income Tax Expense Allocated to Washington before removal of State tax portion		10,780,504	
Less: Pension Curtailment which is not in Rate Base			10,780,504
Def State Tax Rate in the Combined Deferred Tax Rate	2.951%		
Combined Deferred Tax Rate	37.951%		
Ratio of Deferred State Tax Rate to Combined Deferred Tax rate		7.775816%	7.775816%
Portion of Total Deferred Income Tax Expense related to State		838,272	838,272
Adjustment to remove the State portion of Def Inc Tax Exp & ADIT		(838,272)	419,136
		Ref. 7.8	Ref. 7.8

	8.1	8.2	8.3	8.4	8.4.1	8.4.2	
	Total Normalized	Bridger Mine Rate Base	Environmental Remediation	Customer Advances for Construction	Major Plant Additions	(cont.) Major Plant Additions	(cont.1) Major Plant Additions
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	(3,000,000)	-	-	-	-	-	-
6 Total Operating Revenues	(3,000,000)	-	-	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	352,734	-	352,734	-	-	-	-
19 Total O&M Expenses	352,734	-	352,734	-	-	-	-
20 Depreciation	(17,991)	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	(4,342,090)	-	(116,278)	-	-	-	123,803
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	3,568,955	-	130,341	-	-	-	(134,241)
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	4,840	-	-	-	-	-	-
28 Total Operating Expenses:	(433,552)	-	366,797	-	-	-	(10,438)
29							
30 Operating Rev For Return:	(2,566,448)	-	(366,797)	-	-	-	10,438
31							
32 Rate Base:							
33 Electric Plant In Service	124,401,991	73,839,917	-	-	13,441,682	22,637,587	-
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	(6,579,740)	176,897	139,875	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-
38 Prepayments	(1,738,525)	-	-	-	-	-	-
39 Fuel Stock	(6,080,473)	-	-	-	-	-	-
40 Material & Supplies	(7,081,560)	-	-	-	-	-	-
41 Working Capital	33,793,105	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	136,714,799	74,016,814	139,875	-	13,441,682	22,637,587	-
45							
46 Deductions:							
47 Accum Prov For Deprec	(44,881,267)	(44,881,267)	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	(570,286)	-	(453,294)	-	-	-	67,121
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	(726,438)	-	-	(726,438)	-	-	-
52 Customer Service Deposits	(3,209,355)	-	-	-	-	-	-
53 Miscellaneous Deductions	2,188,961	-	-	-	-	-	-
54							
55 Total Deductions:	(47,198,384)	(44,881,267)	(453,294)	(726,438)	-	-	67,121
56							
57 Total Rate Base:	89,516,414	29,135,547	(313,418)	(726,438)	13,441,682	22,637,587	67,121
58							
59							
60 Estimated ROE impact	-1.827%	-0.436%	-0.088%	0.011%	-0.205%	-0.341%	0.002%
61 Estimated Price Change	14,848,523	3,487,235	553,361	(86,947)	1,608,836	2,709,494	(8,781)
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	(3,339,583)	-	(352,734)	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	680,398	-	(202,826)	-	-	-	353,723
71 Schedule "M" Deductions	9,746,787	-	(223,337)	-	-	-	-
72 Income Before Tax	(12,405,972)	-	(332,223)	-	-	-	353,723
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	(12,405,972)	-	(332,223)	-	-	-	353,723
77							
78 Federal Income Taxes	(4,342,090)	-	(116,278)	-	-	-	123,803

	8.4.3	8.5	8.5.1	8.6	8.7	8.8	8.9
	(cont.2) Major Plant Additions	Miscellaneous Rate Base	(cont.) Miscellaneous Rate Base	Customer Service Deposits	Removal of Colstrip #4 AFUDC	Trojan Removal Adjustment	Investor Supplied Working Capital
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	-	-	-	-	(17,991)	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	(3,270,193)	-	-	(1,694)	-	(2,885)	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	3,545,917	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	4,840	-	-	-
28 Total Operating Expenses:	275,725	-	-	3,146	(17,991)	(2,885)	-
29							
30 Operating Rev For Return:	(275,725)	-	-	(3,146)	17,991	2,885	-
31							
32 Rate Base:							
33 Electric Plant In Service	-	-	-	-	(351,053)	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	(6,896,512)	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-
38 Prepayments	-	(1,738,525)	-	-	-	-	-
39 Fuel Stock	-	(6,080,473)	-	-	-	-	-
40 Material & Supplies	-	(7,081,560)	-	-	-	-	-
41 Working Capital	-	(2,198,646)	-	-	-	-	35,991,751
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	-	(17,099,204)	(6,896,512)	-	(351,053)	-	35,991,751
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	(397,416)	-	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	(3,209,355)	-	-	-
53 Miscellaneous Deductions	-	-	2,470,561	-	-	(281,600)	-
54							
55 Total Deductions:	(397,416)	-	2,470,561	(3,209,355)	-	(281,600)	-
56							
57 Total Rate Base:	(397,416)	(17,099,204)	(4,425,951)	(3,209,355)	(351,053)	(281,600)	35,991,751
58							
59							
60 Estimated ROE impact	-0.064%	0.272%	0.069%	0.049%	0.010%	0.005%	-0.534%
61 Estimated Price Change	396,599	(2,046,605)	(529,742)	(379,060)	(70,999)	(38,352)	4,307,855
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	-	-	-	(4,840)	17,991	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	600,483	-	-	-	-	-	-
71 Schedule "M" Deductions	9,943,891	-	-	-	17,991	8,242	-
72 Income Before Tax	(9,343,408)	-	-	(4,840)	-	(8,242)	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	(9,343,408)	-	-	(4,840)	-	(8,242)	-
77							
78 Federal Income Taxes	(3,270,193)	-	-	(1,694)	-	(2,885)	-

	8.10	8.11	8.11.2	8.11.4	8.11.5
	Regulatory Asset Amortization	Adjust Plant Balances Dec 2014 AMA to Dec 2014 YE	(cont.1) Adjust Plant Balances Dec 2014 AMA to Dec 2014 YE	(cont.3) Adjust Plant Balances Dec 2014 AMA to Dec 2014 YE	(cont.4) Adjust Plant Balances Dec 2014 AMA to Dec 2014 YE
1 Operating Revenues:					
2 General Business Revenues	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-
4 Special Sales	-	-	-	-	-
5 Other Operating Revenues	(3,000,000)	-	-	-	-
6 Total Operating Revenues	(3,000,000)	-	-	-	-
7					
8 Operating Expenses:					
9 Steam Production	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-
11 Hydro Production	-	-	-	-	-
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	(1,050,000)	-	-	-	-
24 State	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-
28 Total Operating Expenses:	(1,050,000)	-	-	-	-
29					
30 Operating Rev For Return:	(1,950,000)	-	-	-	-
31					
32 Rate Base:					
33 Electric Plant In Service	-	3,491,938	1,487,924	(74,306)	76,706
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:	-	3,491,938	1,487,924	(74,306)	76,706
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:	-	3,491,938	1,487,924	(74,306)	76,706
58					
59					
60 Estimated ROE impact	-0.496%	-0.054%	-0.023%	0.001%	-0.001%
61 Estimated Price Change	3,141,260	417,950	178,090	(8,894)	9,181
62					
63					
64 TAX CALCULATION:					
65					
66 Operating Revenue	(3,000,000)	-	-	-	-
67 Other Deductions	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-
69 Interest	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-
72 Income Before Tax	(3,000,000)	-	-	-	-
73					
74 State Income Taxes	-	-	-	-	-
75					
76 Taxable income	(3,000,000)	-	-	-	-
77					
78 Federal Income Taxes	(1,050,000)	-	-	-	-

	8.11.6	8.11.7	8.12	0	0
	(cont.5) Adjust Plant Balances Dec 2014 AMA to Dec 2014 YE	(cont. 6) Adjust Plant Balances Dec 2014 AMA to Dec 2014 YE	Misc Asset Sales and Removals	0	0
1 Operating Revenues:					
2 General Business Revenues	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-
4 Special Sales	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-
7					
8 Operating Expenses:					
9 Steam Production	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-
11 Hydro Production	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-
13 Transmission	-	-	-	-	-
14 Distribution	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-
17 Sales	-	-	-	-	-
18 Administrative & General	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	-
20 Depreciation	-	-	-	-	-
21 Amortization	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-
23 Income Taxes: Federal	-	-	(24,844)	-	-
24 State	-	-	-	-	-
25 Deferred Income Taxes	-	-	26,938	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-
28 Total Operating Expenses:	-	-	2,094	-	-
29					
30 Operating Rev For Return:	-	-	(2,094)	-	-
31					
32 Rate Base:					
33 Electric Plant In Service	2,905,934	2,181,270	-	-	-
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:	2,905,934	2,181,270	-	-	-
45					
46 Deductions:					
47 Accum Prov For Deprec	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-
49 Accum Def Income Tax	-	-	213,303	-	-
50 Unamortized ITC	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-
54					
55 Total Deductions:	-	-	213,303	-	-
56					
57 Total Rate Base:	2,905,934	2,181,270	213,303	-	-
58					
59					
60 Estimated ROE Impact	-0.045%	-0.034%	-0.004%	0.000%	0.000%
61 Estimated Price Change	347,811	261,076	28,904	-	-
62					
63					
64 TAX CALCULATION:					
65					
66 Operating Revenue	-	-	-	-	-
67 Other Deductions	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-
69 Interest	-	-	-	-	-
70 Schedule "M" Additions	-	-	(70,982)	-	-
71 Schedule "M" Deductions	-	-	-	-	-
72 Income Before Tax	-	-	(70,982)	-	-
73					
74 State Income Taxes	-	-	-	-	-
75					
76 Taxable Income	-	-	(70,982)	-	-
77					
78 Federal Income Taxes	-	-	(24,844)	-	-

	8.1	8.2	8.3	8.4	8.4.1	8.4.2
	Bridger Mine Rate Base	Environmental Remediation	Customer Advances for Construction	Major Plant Additions	(cont.) Major Plant Additions	(cont.1) Major Plant Additions
	Total Normalized					
1 Operating Revenues:						
2 General Business Revenues	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-
5 Other Operating Revenues	(3,000,000)	-	-	-	-	-
6 Total Operating Revenues	(3,000,000)	-	-	-	-	-
7						
8 Operating Expenses:						
9 Steam Production	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-
18 Administrative & General	352,734	352,734	-	-	-	-
19 Total O&M Expenses	352,734	352,734	-	-	-	-
20 Depreciation	(17,991)	-	-	-	-	-
21 Amortization	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-
23 Income Taxes: Federal	(1,071,898)	(116,278)	-	-	-	123,803
24 State	-	-	-	-	-	-
25 Deferred Income Taxes	23,038	130,341	-	-	-	(134,241)
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	4,840	-	-	-	-	-
28 Total Operating Expenses:	(709,276)	366,797	-	-	-	(10,438)
29						
30 Operating Rev For Return:	(2,290,724)	(366,797)	-	-	-	10,438
31						
32 Rate Base:						
33 Electric Plant In Service	98,591,563	70,667,076	-	13,441,682	-	-
34 Plant Held for Future Use	-	-	-	-	-	-
35 Misc Deferred Debits	(6,575,356)	181,281	139,875	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-
38 Prepayments	(1,738,525)	-	-	-	-	-
39 Fuel Stock	(6,080,473)	-	-	-	-	-
40 Material & Supplies	(7,081,560)	-	-	-	-	-
41 Working Capital	33,793,105	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-
44 Total Electric Plant:	110,908,754	70,848,356	139,875	13,441,682	-	-
45						
46 Deductions:						
47 Accum Prov For Deprec	(41,028,517)	(41,028,517)	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-
49 Accum Def Income Tax	(172,870)	-	(453,294)	-	-	67,121
50 Unamortized ITC	-	-	-	-	-	-
51 Customer Adv For Const	(726,438)	-	-	(726,438)	-	-
52 Customer Service Deposits	(3,209,355)	-	-	-	-	-
53 Miscellaneous Deductions	2,188,961	-	-	-	-	-
54						
55 Total Deductions:	(42,948,218)	(41,028,517)	(453,294)	(726,438)	-	67,121
56						
57 Total Rate Base:	67,960,536	29,819,839	(313,418)	(726,438)	13,441,682	67,121
58						
59						
60 Estimated ROE impact	-1.503%	-0.446%	-0.088%	0.011%	-0.205%	0.000%
61 Estimated Price Change	11,824,334	3,569,138	553,361	(86,947)	1,608,836	-
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	(3,339,583)	(352,734)	-	-	-	-
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	79,915	(202,826)	-	-	-	353,723
71 Schedule "M" Deductions	(197,104)	(223,337)	-	-	-	-
72 Income Before Tax	(3,062,564)	(332,223)	-	-	-	353,723
73						
74 State Income Taxes	-	-	-	-	-	-
75						
76 Taxable Income	(3,062,564)	(332,223)	-	-	-	353,723
77						
78 Federal Income Taxes	(1,071,898)	(116,278)	-	-	-	123,803

	8.4.3	8.5	8.5.1	8.7	8.8	8.9
	(cont.2) Major Plant Additions	Miscellaneous Rate Base	(cont.) Miscellaneous Rate Base	Removal of Colstrip #4 AFUDC	Trojan Removal Adjustment	Investor Supplied Working Capital
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	-	-	-	(17,991)	-	-
21 Amortization	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-
23 Income Taxes: Federal	-	-	-	-	(2,885)	-
24 State	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-
28 Total Operating Expenses:	-	-	-	(17,991)	(2,885)	-
29						
30 Operating Rev For Return:	-	-	-	17,991	2,885	-
31						
32 Rate Base:						
33 Electric Plant In Service	-	-	-	(351,053)	-	-
34 Plant Held for Future Use	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	(6,896,512)	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-
38 Prepayments	-	(1,738,525)	-	-	-	-
39 Fuel Stock	-	(6,080,473)	-	-	-	-
40 Material & Supplies	-	(7,081,560)	-	-	-	-
41 Working Capital	-	(2,198,646)	-	-	-	35,991,751
42 Weatherization Loans	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-
44 Total Electric Plant:	-	(17,099,204)	(6,896,512)	(351,053)	-	35,991,751
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	-	-	2,470,561	-	(281,600)	-
54						
55 Total Deductions:	-	-	2,470,561	-	(281,600)	-
56						
57 Total Rate Base:	-	(17,099,204)	(4,425,951)	(351,053)	(281,600)	35,991,751
58						
59						
60 Estimated ROE impact	0.000%	0.272%	0.069%	0.010%	0.005%	-0.534%
61 Estimated Price Change	-	(2,046,605)	(529,742)	(70,999)	(38,352)	4,307,855
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	-	-	-	17,991	-	-
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	17,991	8,242	-
72 Income Before Tax	-	-	-	-	(8,242)	-
73						
74 State Income Taxes	-	-	-	-	-	-
75						
76 Taxable Income	-	-	-	-	(8,242)	-
77						
78 Federal Income Taxes	-	-	-	-	(2,885)	-

	8.10	8.11	8.11.2	8.11.3	8.11.4	8.11.5
	Regulatory Asset Amortization	Adjust Plant Balances Dec 2014 AMA to Dec 2014 YE	(cont.1) Adjust Plant Balances Dec 2014 AMA to Dec 2014 YE	(cont.2) Adjust Plant Balances Dec 2014 AMA to Dec 2014 YE	(cont.3) Adjust Plant Balances Dec 2014 AMA to Dec 2014 YE	(cont.4) Adjust Plant Balances Dec 2014 AMA to Dec 2014 YE
1 Operating Revenues:						
2 General Business Revenues	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-
5 Other Operating Revenues	(3,000,000)	-	-	-	-	-
6 Total Operating Revenues	(3,000,000)	-	-	-	-	-
7						
8 Operating Expenses:						
9 Steam Production	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-
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	(1,050,000)	-	-	-	-	-
24 State	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-
28 Total Operating Expenses:	(1,050,000)	-	-	-	-	-
29						
30 Operating Rev For Return:	(1,950,000)	-	-	-	-	-
31						
32 Rate Base:						
33 Electric Plant In Service	-	3,491,938	1,487,924	2,695,021	(74,306)	76,706
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:	-	3,491,938	1,487,924	2,695,021	(74,306)	76,706
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:	-	3,491,938	1,487,924	2,695,021	(74,306)	76,706
58						
59						
60 Estimated ROE impact	-0.496%	-0.054%	-0.023%	-0.042%	0.001%	-0.001%
61 Estimated Price Change	3,141,260	417,950	178,090	322,567	(8,894)	9,181
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	(3,000,000)	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-
72 Income Before Tax	(3,000,000)	-	-	-	-	-
73						
74 State Income Taxes	-	-	-	-	-	-
75						
76 Taxable Income	(3,000,000)	-	-	-	-	-
77						
78 Federal Income Taxes	(1,050,000)	-	-	-	-	-

	8.11.6	8.11.7	8.12	0	0
	(cont.5) Adjust Plant Balances Dec 2014 AMA to Dec 2014 YE	(cont. 6) Adjust Plant Balances Dec 2014 AMA to Dec 2014 YE	Misc Asset Sales and Removals	0	0
1 Operating Revenues:					
2 General Business Revenues	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-
4 Special Sales	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-
7					
8 Operating Expenses:					
9 Steam Production	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-
11 Hydro Production	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-
13 Transmission	-	-	-	-	-
14 Distribution	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-
17 Sales	-	-	-	-	-
18 Administrative & General	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	-
20 Depreciation	-	-	-	-	-
21 Amortization	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-
23 Income Taxes: Federal	-	-	(24,844)	-	-
24 State	-	-	-	-	-
25 Deferred Income Taxes	-	-	26,938	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-
28 Total Operating Expenses:	-	-	2,094	-	-
29					
30 Operating Rev For Return:	-	-	(2,094)	-	-
31					
32 Rate Base:					
33 Electric Plant In Service	2,905,934	2,181,270	-	-	-
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:	2,905,934	2,181,270	-	-	-
45					
46 Deductions:					
47 Accum Prov For Deprec	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-
49 Accum Def Income Tax	-	-	213,303	-	-
50 Unamortized ITC	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-
54					
55 Total Deductions:	-	-	213,303	-	-
56					
57 Total Rate Base:	2,905,934	2,181,270	213,303	-	-
58					
59					
60 Estimated ROE impact	-0.045%	-0.034%	-0.004%	0.000%	0.000%
61 Estimated Price Change	347,811	261,076	28,904	-	-
62					
63					
64 TAX CALCULATION:					
65					
66 Operating Revenue	-	-	-	-	-
67 Other Deductions	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-
69 Interest	-	-	-	-	-
70 Schedule "M" Additions	-	-	(70,982)	-	-
71 Schedule "M" Deductions	-	-	-	-	-
72 Income Before Tax	-	-	(70,982)	-	-
73					
74 State Income Taxes	-	-	-	-	-
75					
76 Taxable Income	-	-	(70,982)	-	-
77					
78 Federal Income Taxes	-	-	(24,844)	-	-

	8.1	8.2	8.3	8.4.1	8.4.2	
	Total Normalized	Bridger Mine Rate Base	Environmental Remediation	Customer Advances for Construction	(cont.) Major Plant Additions	(cont.1) Major Plant Additions
1 Operating Revenues:						
2 General Business Revenues	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-
7						
8 Operating Expenses:						
9 Steam Production	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	-	-
20 Depreciation	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-
23 Income Taxes: Federal	(3,270,193)	-	-	-	-	-
24 State	-	-	-	-	-	-
25 Deferred Income Taxes	3,545,917	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-
28 Total Operating Expenses:	275,725	-	-	-	-	-
29						
30 Operating Rev For Return:	(275,725)	-	-	-	-	-
31						
32 Rate Base:						
33 Electric Plant In Service	25,810,428	3,172,841	-	-	22,637,587	-
34 Plant Held for Future Use	-	-	-	-	-	-
35 Misc Deferred Debits	(4,383)	(4,383)	-	-	-	-
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:	25,806,045	3,168,458	-	-	22,637,587	-
45						
46 Deductions:						
47 Accum Prov For Deprec	(3,852,751)	(3,852,751)	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-
49 Accum Def Income Tax	(397,416)	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-
54						
55 Total Deductions:	(4,250,166)	(3,852,751)	-	-	-	-
56						
57 Total Rate Base:	21,555,878	(684,293)	-	-	22,637,587	-
58						
59						
60 Estimated ROE impact	-0.392%	0.011%	0.000%	0.000%	-0.343%	0.000%
61 Estimated Price Change	3,024,190	(81,903)	-	-	2,709,494	-
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	-	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	600,483	-	-	-	-	-
71 Schedule "M" Deductions	9,943,891	-	-	-	-	-
72 Income Before Tax	(9,343,408)	-	-	-	-	-
73						
74 State Income Taxes	-	-	-	-	-	-
75						
76 Taxable Income	(9,343,408)	-	-	-	-	-
77						
78 Federal Income Taxes	(3,270,193)	-	-	-	-	-

	8.4.3	8.5	8.5.1	8.6	8.7	8.8	8.9
	(cont.2) Major Plant Additions	Miscellaneous Rate Base	(cont.) Miscellaneous Rate Base	Customer Service Deposits	Removal of Colstrip #4 AFUDC	Trojan Removal Adjustment	Investor Supplied Working Capital
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	-	-	-
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	(3,270,193)	-	-	-	-	-	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	3,545,917	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	275,725	-	-	-	-	-	-
29							
30 Operating Rev For Return:	(275,725)	-	-	-	-	-	-
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	(397,416)	-	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	(397,416)	-	-	-	-	-	-
56							
57 Total Rate Base:	(397,416)	-	-	-	-	-	-
58							
59							
60 Estimated ROE impact	-0.061%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
61 Estimated Price Change	396,599	-	-	-	-	-	-
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	-	-	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	600,483	-	-	-	-	-	-
71 Schedule "M" Deductions	9,943,891	-	-	-	-	-	-
72 Income Before Tax	(9,343,408)	-	-	-	-	-	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	(9,343,408)	-	-	-	-	-	-
77							
78 Federal Income Taxes	(3,270,193)	-	-	-	-	-	-

	8.10	8.11.1	8.11.2	8.11.3	8.11.4	8.11.5
	Regulatory Asset Amortization	(cont.) Adjust Plant Balances Dec 2014 AMA to Dec 2014 YE	(cont.1) Adjust Plant Balances Dec 2014 AMA to Dec 2014 YE	(cont.2) Adjust Plant Balances Dec 2014 AMA to Dec 2014 YE	(cont.3) Adjust Plant Balances Dec 2014 AMA to Dec 2014 YE	(cont.4) Adjust Plant Balances Dec 2014 AMA to Dec 2014 YE
1 Operating Revenues:						
2 General Business Revenues	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-
7						
8 Operating Expenses:						
9 Steam Production	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	-	-
20 Depreciation	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-
23 Income Taxes: Federal	-	-	-	-	-	-
24 State	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-
28 Total Operating Expenses:	-	-	-	-	-	-
29						
30 Operating Rev For Return:	-	-	-	-	-	-
31						
32 Rate Base:						
33 Electric Plant In Service	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-
45						
46 Deductions:						
47 Accum Prov For Deprec	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-
49 Accum Def Income Tax	-	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-
54						
55 Total Deductions:	-	-	-	-	-	-
56						
57 Total Rate Base:	-	-	-	-	-	-
58						
59						
60 Estimated ROE impact	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
61 Estimated Price Change	-	-	-	-	-	-
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	-	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-
72 Income Before Tax	-	-	-	-	-	-
73						
74 State Income Taxes	-	-	-	-	-	-
75						
76 Taxable Income	-	-	-	-	-	-
77						
78 Federal Income Taxes	-	-	-	-	-	-

	8.11.6	8.11.7	8.12	
	(cont.5) Adjust	(cont. 6) Adjust		
	Plant Balances	Plant Balances		
	Dec 2014 AMA to	Dec 2014 AMA to	Misc Asset Sales	
	Dec 2014 YE	Dec 2014 YE	and Removals	
				0
				0
1 Operating Revenues:				
2 General Business Revenues	-	-	-	-
3 Interdepartmental	-	-	-	-
4 Special Sales	-	-	-	-
5 Other Operating Revenues	-	-	-	-
6 Total Operating Revenues	-	-	-	-
7				
8 Operating Expenses:				
9 Steam Production	-	-	-	-
10 Nuclear Production	-	-	-	-
11 Hydro Production	-	-	-	-
12 Other Power Supply	-	-	-	-
13 Transmission	-	-	-	-
14 Distribution	-	-	-	-
15 Customer Accounting	-	-	-	-
16 Customer Service & Info	-	-	-	-
17 Sales	-	-	-	-
18 Administrative & General	-	-	-	-
19 Total O&M Expenses	-	-	-	-
20 Depreciation	-	-	-	-
21 Amortization	-	-	-	-
22 Taxes Other Than Income	-	-	-	-
23 Income Taxes: Federal	-	-	-	-
24 State	-	-	-	-
25 Deferred Income Taxes	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-
28 Total Operating Expenses:	-	-	-	-
29				
30 Operating Rev For Return:	-	-	-	-
31				
32 Rate Base:				
33 Electric Plant In Service	-	-	-	-
34 Plant Held for Future Use	-	-	-	-
35 Misc Deferred Debits	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-
37 Nuclear Fuel	-	-	-	-
38 Prepayments	-	-	-	-
39 Fuel Stock	-	-	-	-
40 Material & Supplies	-	-	-	-
41 Working Capital	-	-	-	-
42 Weatherization Loans	-	-	-	-
43 Misc Rate Base	-	-	-	-
44 Total Electric Plant:	-	-	-	-
45				
46 Deductions:				
47 Accum Prov For Deprec	-	-	-	-
48 Accum Prov For Amort	-	-	-	-
49 Accum Def Income Tax	-	-	-	-
50 Unamortized ITC	-	-	-	-
51 Customer Adv For Const	-	-	-	-
52 Customer Service Deposits	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-
54				
55 Total Deductions:	-	-	-	-
56				
57 Total Rate Base:	-	-	-	-
58				
59				
60 Estimated ROE impact	0.000%	0.000%	0.000%	0.000%
61 Estimated Price Change	-	-	-	-
62				
63				
64 TAX CALCULATION:				
65				
66 Operating Revenue	-	-	-	-
67 Other Deductions	-	-	-	-
68 Interest (AFUDC)	-	-	-	-
69 Interest	-	-	-	-
70 Schedule "M" Additions	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-
72 Income Before Tax	-	-	-	-
73				
74 State Income Taxes	-	-	-	-
75				
76 Taxable Income	-	-	-	-
77				
78 Federal Income Taxes	-	-	-	-

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
Adjustment to Rate Base:							
Coal Mine	399	RES	311,858,659	JBE	22.660%	70,667,076	
Misc. Deferred Debits	186M	RES	800,004	JBE	22.660%	181,281	
Mining Plant Accumulated Depreciation	108MP	RES	(181,061,663)	JBE	22.660%	(41,028,517)	
December 2014 AMA Balance			<u>131,597,000</u>			<u>131,597,000</u>	8.1.1

Adjustment to December 2015 AMA Balance:							
Coal Mine	399	PRO	14,001,966	JBE	22.660%	3,172,841	Below
Misc. Deferred Debits	186M	PRO	(19,344)	JBE	22.660%	(4,383)	Below
Mining Plant Accumulated Depreciation	108MP	PRO	(17,002,453)	JBE	22.660%	(3,852,751)	Below
			<u>(3,019,830)</u>			<u>(3,019,830)</u>	

December 2015 AMA Balance:							
Coal Mine			325,860,625				
Misc. Deferred Debits			780,660				
Mining Plant Accumulated Depreciation			(198,064,116)				
			<u>128,577,169</u>				8.1.1

Description of Adjustment

PacifiCorp owns a two-thirds interest in the Bridger Coal Company (BCC), which supplies coal to the Jim Bridger generating plant. The Company's investment in BCC is recorded on the books of Pacific Minerals, INC (PMI), a wholly-owned subsidiary. Because of this ownership arrangement, the coal mine investment is not included in Account 101 - Electric Plant in Service. The normalized costs for BCC provides 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 2014
 Bridger Mine Rate Base
 (000's)

Bridger Total	FERC Account	Actual												Actual	Actual	Actual	AMA Balance
		Dec-13	Jan-14	Feb-14	Mar-14	Apr-14	May-14	Jun-14	Jul-14	Aug-14	Sep-14	Oct-14	Nov-14				
Structure, Equipment, Mine Dev.	399	461,035	464,818	465,685	464,700	465,545	467,577	467,823	468,379	468,892	469,997	472,824	470,376	472,646	472,646	467,788	
Deferred Long Wall Costs	186M	657	1,830	1,633	1,432	856	1,065	965	691	866	818	1,347	1,733	1,674	1,200		
Reclamation Liability		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Accumulated Depreciation	108MP	(260,404)	(262,767)	(265,190)	(265,294)	(267,599)	(269,875)	(271,519)	(274,048)	(276,355)	(277,287)	(279,357)	(278,861)	(281,513)	(271,592)		
Bonus Bid / Lease Payable	186M	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
TOTAL RATE BASE		201,288	203,881	202,128	200,839	198,802	198,766	197,289	195,022	193,404	193,527	194,813	193,248	192,807	197,395		
PacifiCorp Share (66.67%)		134,192	135,921	134,752	133,892	132,535	132,511	131,513	130,015	128,936	129,018	129,876	128,832	128,538	131,597		

Ref 8.1

Bridger Total	FERC Account	Pro Forma												Pro Forma	Pro Forma	Pro Forma	AMA Balance
		Dec-14	Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15				
Structure, Equipment, Mine Dev.	399	472,646	474,727	475,095	476,782	481,733	482,152	489,886	491,586	492,960	497,829	505,186	507,268	507,926	488,791		
Deferred Long Wall Costs	186M	1,674	1,292	927	566	174	2,341	2,192	1,761	1,340	928	560	177	1,913	1,171		
Reclamation Liability		-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Accumulated Depreciation	108MP	(281,513)	(284,193)	(286,861)	(289,502)	(292,216)	(294,702)	(297,118)	(299,605)	(302,104)	(304,659)	(307,295)	(309,907)	(312,470)	(297,096)		
Bonus Bid / Lease Payable	186M	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
TOTAL RATE BASE		192,807	191,826	189,161	187,845	189,691	189,791	194,960	193,743	192,196	194,099	198,451	197,538	197,369	192,866		
PacifiCorp Share (66.67%)		128,538	127,884	126,108	125,230	125,461	126,527	129,973	129,162	128,131	129,399	132,301	131,692	131,579	128,577		

Ref 8.1

December 2014 AMA Balance	131,597	Ref 8.1
December 2015 AMA Balance	128,577	Ref 8.1

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
Adjustment to Expense:							
Remove Environmental Cost Amortization	925	RES	(3,051,501)	SO	6.603%	(201,495)	8.2.1
Add back Third West Amortization	925	RES	121,274	SO	6.603%	8,008	8.2.1
Add back Minor Remediation Projects Cost	925	RES	8,272,129	SO	6.603%	546,221	8.2.1
Total			<u>5,341,902</u>			<u>352,734</u>	8.2.1
Adjustment to Rate Base:							
Remove Environmental Regulatory Asset a	182M	RES	(15,970,310)	SO	6.603%	(1,054,544)	8.2.1
Remove Environmental Regulatory Asset a	182M	RES	1,192,992	WA	Situs	1,192,992	8.2.1
Add back Third West Regulatory Asset	182M	RES	21,613	SO	6.603%	1,427	8.2.1
			<u>(14,755,705)</u>			<u>139,875</u>	
Adjustment to Tax							
Schedule M Adjustment	SCHMDT	RES	(3,382,277)	SO	6.603%	(223,337)	
Schedule M Adjustment	SCHMAT	RES	2,129,561	SO	6.603%	140,618	
Schedule M Adjustment	SCHMAT	RES	(351,452)	WA	Situs	(351,452)	
Def Inc Tax Expense	41110	RES	133,380	WA	Situs	133,380	
ADIT Balance	283	RES	(452,752)	WA	Situs	(452,752)	
Schedule M Adjustment	SCHMAT	RES	121,274	SO	6.603%	8,008	
Def Inc Tax Expense	41110	RES	(46,025)	SO	6.603%	(3,039)	
ADIT Balance	283	RES	(8,202)	SO	6.603%	(542)	

Description of Adjustment

On April 27, 2005, the Commission granted a request by the Company for an accounting order relating to the Company's treatment of environmental remediation costs in Docket UE-031658. The Commission authorized the company to record and defer costs prudently incurred in connection with its environmental remediation program. Additional costs of existing projects expected to exceed \$3 million system-wide and incurred from October 13, 2003, the date the petition was submitted, through fiscal year 2005 are to be deferred and amortized over a 10-year period. These costs, subject to deferral, will only include those amounts paid to outside vendors or contractors and will not include internal employee or legal costs. Currently, only one project, the Third West Substation Cleanup, can be deferred. This restating adjustment removes the balance and amortization from FERC accounts 182.391 and 925, except for the Third West Substation Cleanup, and then adds back the cost for small remediation projects that cannot be deferred, per the Commission's 2005 order.

PacifiCorp
Results of Operations - December 2014
Environmental Remediation

Page 8.2.1

Detail of Adjustment to Amortization Expense:

Remove All Booked Environmental Amortization - GL 566700 & 566710	(3,051,501)	Ref 8.2
Add Third West Amortization	121,274	Ref 8.2
Add back minor remediation projects from GL 566700 & 566710	8,272,129	Ref 8.2
Adjustment to Acct 925	<u>5,341,902</u>	Ref 8.2

Detail of Adjustment to Rate Base:

Remove Actual FERC Acct 1823910 - December 2014 WA AMA Balance - SO	(15,970,310)	B-16 pg. 2-3
Remove Actual FERC Acct 1823910 - December 2014 WA AMA Balance - WA	1,192,992	B-16 pg. 3
Add Third West - Average of Monthly Averages (12 Months Ended December 2014)	21,613	Ref 8.2

PacifiCorp
 Results of Operations - December 2014
 Environmental Remediation

Amortization 12 ME December 2014 121,274 Ref 8.2.1

Description	Date	Amortization	Balance
3rd West Sub. Clean-up	Mar-05		4,291,773
	Apr-05		4,291,773
	May-05		4,291,773
	Jun-05		4,291,773
	Jul-05	(1,212,815)	3,078,958
	Aug-05	357,615	3,436,573
Transfers Activity	Sep-05		3,436,573
	Oct-05		3,436,573
	Nov-05		3,436,573
	Dec-05		3,436,573
	Jan-06		3,436,573
	Feb-06		3,436,573
	Mar-06	(651,955)	2,784,618
	Apr-06	(28,638)	2,755,979
	May-06	(28,638)	2,727,341
	Jun-06	(28,638)	2,698,703
	Jul-06	(28,638)	2,670,065
	Aug-06	(28,638)	2,641,427
Amortization	Sep-06	(28,638)	2,612,789
	Oct-06	(28,638)	2,584,151
	Nov-06	(28,638)	2,555,513
	Dec-06	(28,638)	2,526,875
	Jan-07	(28,638)	2,498,237
	Feb-07	(28,638)	2,469,598
	Mar-07	(28,638)	2,440,960
	Apr-07	(28,638)	2,412,322
	May-07	(28,638)	2,383,684
	Jun-07	(28,638)	2,355,046
	Jul-07	(28,638)	2,326,408
	Aug-07	(28,638)	2,297,770
	Sep-07	(28,638)	2,269,132
	Oct-07	(28,638)	2,240,494
	Nov-07	(28,638)	2,211,855
	Dec-07	(28,638)	2,183,217
	Jan-08	(28,638)	2,154,579
	Feb-08	(28,638)	2,125,941
	Mar-08	(28,638)	2,097,303
	Apr-08	(28,638)	2,068,665
	May-08	(28,638)	2,040,027
	Jun-08	(28,638)	2,011,389
	Jul-08	(28,638)	1,982,751
	Aug-08	(28,638)	1,954,113
	Sep-08	(28,638)	1,925,474
	Oct-08	(28,638)	1,896,836
	Nov-08	(28,638)	1,868,198
	Dec-08	(28,638)	1,839,560
	Jan-09	(28,638)	1,810,922
	Feb-09	(28,638)	1,782,284
	Mar-09	(28,638)	1,753,646
	Apr-09	(28,638)	1,725,008
	May-09	(28,638)	1,696,370
	Jun-09	(28,638)	1,667,731
	Jul-09	(28,638)	1,639,093
	Aug-09	(28,638)	1,610,455
Sep-09	(28,638)	1,581,817	

PacifiCorp
Results of Operations - December 2014
Environmental Remediation

Amortization 12 ME December 2014

121,274 Ref 8.2.1

Description	Date	Amortization	Balance
Amortization continued	Oct-09	(28,638)	1,553,179
	Nov-09	(28,638)	1,524,541
	Dec-09	(28,638)	1,495,903
	Jan-10	(28,638)	1,467,265
	Feb-10	(28,638)	1,438,627
	Mar-10	(28,638)	1,409,989
	Apr-10	(28,638)	1,381,350
	May-10	(28,638)	1,352,712
	Jun-10	(28,638)	1,324,074
	Jul-10	(28,638)	1,295,436
	Aug-10	(28,638)	1,266,798
	Sep-10	(28,638)	1,238,160
	Oct-10	(28,638)	1,209,522
	Nov-10	(28,638)	1,180,884
	Dec-10	(28,638)	1,152,246
	Jan-11	(28,638)	1,123,607
	Feb-11	(28,638)	1,094,969
	Mar-11	(28,638)	1,066,331
	Apr-11	(28,638)	1,037,693
	May-11	(28,638)	1,009,055
	Jun-11	(28,638)	980,417
	Jul-11	(28,638)	951,779
	Aug-11	(28,638)	923,141
	Sep-11	(28,638)	894,503
	Oct-11	(28,638)	865,865
	Nov-11	(28,638)	837,226
	Dec-11	(28,638)	808,588
	Jan-12	(28,638)	779,950
	Feb-12	(28,638)	751,312
	Mar-12	(28,638)	722,674
	Apr-12	(28,638)	694,036
	May-12	(28,638)	665,398
	Jun-12	(28,638)	636,760
	Jul-12	(28,638)	608,122
	Aug-12	(28,638)	579,483
	Sep-12	(28,638)	550,845
	Oct-12	(28,638)	522,207
	Nov-12	(28,638)	493,569
	Dec-12	(28,638)	464,931
	Jan-13	(28,638)	436,293
	Feb-13	(28,638)	407,655
	Mar-13	(28,638)	379,017
	Apr-13	(28,638)	350,379
	May-13	(28,638)	321,741
	Jun-13	(28,638)	293,102
	Jul-13	(28,638)	264,464
	Aug-13	(28,638)	235,826
	Sep-13	(28,638)	207,188
	Oct-13	(28,638)	178,550
	Nov-13	(28,638)	149,912
	Dec-13	(28,638)	121,274
	Jan-14	(28,638)	92,636
	Feb-14	(28,638)	63,998
	Mar-14	(28,638)	35,359
	Apr-14	(28,638)	6,721
	May-14	(6,721)	-
	Jun-14	-	-
	Jul-14	-	-
	Aug-14	-	-
	Sep-14	-	-
	Oct-14	-	-
	Nov-14	-	-
	Dec-14	-	-
			Dec 2014 AMA ADIT - AMA Bal
			21,613 (8,202)
			Ref 8.2

PacifiCorp
 Results of Operations - December 2014
 Environmental Remediation

Internal Order	Jan-14	Feb-14	Mar-14	Apr-14	May-14	Jun-14	Jul-14	Aug-14	Sep-14	Oct-14	Nov-14	Dec-14
Non-PERCO												
Total Environmental Expense												
Detail By Project:												
Astoria Youngs Bay Cleanup	2,335	1,580	1,231	613	827	162	10,040	457	1,972	430	2,261	398
Silver Bell Tailings Cost Increase	60,588	43,712	3,086	38,178	484,296	29,362	89,450	50,522	202,944	216,969	39,596	21,291
**spill cleanup -- Pacific Power	80,031	83,357	1,679	139,249	117,849	310,578	40,842	(41,284)	110,413	27,409	131,772	130,845
**spill cleanup -- Rocky Mountain	53,385	28,981	33,015	43,506	7,421	1,193	429	2,595	312	2,269	-	2,520
American Barrel	4,230	19,393	-	1,506	33,039	4,815	4,977	4,553	4,553	-	726	2,253
Astoria/Unocal	10,121	1,734	6,461	15,645	421	4,594	6,153	10,064	19,103	5,504	11,350	23,855
Big Fork Hydro Plant	1,932	3,491	659	162	243	8,291	852	-	587	8,844	198	52,935
Bridger Coal Fuel Oil Spill	30,483	3,491	7,254	7,364	26,982	1,045	2,180	2,180	3,956	3,837	4,172	2,679
Bridger FGD Pond 1 Closure	8,876	57,261	(17,664)	855	22,619	37,134	2,113	8,535	1,366	25,823	8,761	(2,275)
Bridger Plant Oil Spills	10,891	19,566	18,812	47,834	29,046	(18,826)	7,043	927	2,323	10,302	26,784	(8,211)
Cedar Steam Plant	6,635	-	-	-	-	486	486	-	799	833	1,192	-
Dave Johnston Oil Spill	407,508	18,088	1,833	-	-	12,217	11,585	2,569	11,156	8,672	18,258	162
Eugene MGP	407,510	5,857	45	1,888	302	2,232	1,215	30	862	404	1,705	3,445
Everett MGP	407,511	134	566	(189)	15	-	-	-	-	78	82	15
Huntington Ash Landfill	407,513	1,825	-	9,210	1,847	6,380	4,601	6,657	863	7,838	132	25,058
Idaho Falls Pole Yard	407,514	9,577	19,508	6,109	9,461	18,351	13,669	21,414	10,446	45,945	25,934	9,078
Jordan Plant Substation	407,515	624	-	-	287	243	711	243	1,072	294	618	229
Little Mountain Gas Plant	407,516	18,178	793	9,399	5,218	1,205	2,974	3,007	4,820	3,471	20,055	34,052
Montauque Ranch	407,517	90	-	-	2,069	15,573	22	2,381	-	134	-	-
Naughton FGD Pond Closure	407,518	-	365	17,978	426	5,609	4,208	66	5,148	610	4,363	8,619
Ogden MGP	407,519	6,235	37,738	15,469	10,612	156,039	585,176	358,673	330,019	803,477	680,239	566,263
Olympia MGP	407,520	179	2,091	-	112	-	22	22	-	179	-	22
Portland Harbor Source Control	407,521	106,003	82,742	53,722	55,134	201,636	(224,307)	259,569	82,861	40,120	48,563	21,140
Tacoma A St.	407,523	22	11	-	34	-	11	11	-	56	-	28
Wyodak Fuel Oil Spill	407,540	-	-	10,353	419	(325)	132	6,328	(1,292)	(2,470)	5,072	(326)
Clire Falls MGP	407,720	-	-	-	-	486	991	-	-	-	-	-
Geneva Rock BLDG - Hunter Plant	407,842	-	-	24,168	5,408	13,785	4,488	(8,977)	687	-	-	-
Alturas Service Center (CA)	408,030	-	-	-	-	-	-	-	179	-	-	-
Pendleton Service Center (OR)	408,031	-	-	-	-	-	-	-	269	-	-	-
Sunnyside Service Center (WA)	408,032	-	-	-	-	-	-	-	568	4,685	-	269
Total	420,576	405,390	183,025	443,019	814,086	813,185	568,930	686,008	795,886	1,215,716	1,031,851	854,356

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

Total 12 ME December 2014
 8,272,129
 Ref 8.2.1

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Rate Base:							
Customer Advances	252	RES	(62,011)	CA	Situs	-	8.3.1
Customer Advances	252	RES	(497,942)	OR	Situs	-	8.3.1
Customer Advances	252	RES	(297,895)	WA	Situs	(297,895)	8.3.1
Customer Advances	252	RES	(107,206)	ID	Situs	-	8.3.1
Customer Advances	252	RES	(3,966,000)	UT	Situs	-	8.3.1
Customer Advances	252	RES	(3,483,951)	WY-All	Situs	-	8.3.1
Customer Advances	252	RES	-	CN	6.907%	-	8.3.1
Customer Advances	252	RES	(5,328,347)	SG	8.043%	(428,543)	8.3.1
Customer Advances	252	RES	<u>13,743,353</u>	CAGE	0.000%	-	8.3.1
			<u>-</u>				

Description of Adjustment

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

PacifiCorp
 Results of Operations - Dec 2014
 Customer Advances for Construction

Average of Monthly Averages Basis:

Account	Booked Allocation	Correct Allocation	Adjustment	Ref.
252CA	(10,992)	(73,003)	(62,011)	Page 8.3
252OR	(667,052)	(1,164,994)	(497,942)	Page 8.3
252WA	(971)	(298,866)	(297,895)	Page 8.3
252IDU	(4,646)	(111,851)	(107,206)	Page 8.3
252UT	(951,483)	(4,917,483)	(3,966,000)	Page 8.3
252WYP	(37,046)	(3,136,893)	(3,099,847)	Page 8.3
252WYU	384,104	-	(384,104)	Page 8.3
252SG	322,409	(5,005,938)	(5,328,347)	Page 8.3
252CAGE	(26,169,549)	(12,426,196)	13,743,353	Page 8.3
Total	(27,135,225)	(27,135,225)	-	

	<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	325,359	CAGW	22.465%	73,092	
Steam Production	312	RES	2,962,203	JBG	22.338%	661,685	
Hydro Production	332	RES	13,357,941	CAGW	22.465%	3,000,873	
Other Production	343	RES	-	CAGW	22.465%	-	
Transmission	355	RES	10,936,795	CAGW	22.465%	2,456,961	
Distribution - California	364	RES	-	CA	Situs	-	
Distribution - Oregon	364	RES	-	OR	Situs	-	
Distribution - Washington	364	RES	6,693,323	WA	Situs	6,693,323	
Distribution - Utah	364	RES	-	UT	Situs	-	
Distribution - Idaho	364	RES	-	ID	Situs	-	
Distribution - Wyoming	364	RES	-	WY-All	Situs	-	
General Plant - California	397	RES	-	CA	Situs	-	
General Plant - Oregon	397	RES	-	OR	Situs	-	
General Plant - Washington	397	RES	29,864	WA	Situs	29,864	
General Plant - Utah	397	RES	-	UT	Situs	-	
General Plant - Idaho	397	RES	-	ID	Situs	-	
General Plant - Wyoming	397	RES	-	WY-All	Situs	-	
General Plant	397	RES	3,631,783	SO	6.603%	239,812	
General Plant	397	RES	-	SE	7.603%	-	
General Plant	397	RES	531,573	CAGW	22.465%	119,418	
General Plant	397	RES	102,326	CN	6.907%	7,068	
Intangible Plant	303	RES	2,266,406	SO	6.603%	149,654	
Intangible Plant	303	RES	-	ID	Situs	-	
Intangible Plant	303	RES	-	UT	Situs	-	
Intangible Plant	303	RES	-	WY-All	Situs	-	
Intangible Plant	303	RES	-	SG	8.043%	-	
Intangible Plant	303	RES	-	OR	Situs	-	
Intangible Plant	303	RES	-	CA	Situs	-	
Intangible Plant	303	RES	143,795	CN	6.907%	9,932	
		Total	<u>40,981,367</u>			<u>13,441,682</u>	8.4.4

Description of Adjustment

This adjustment places into rate base major plant additions totaling greater than \$2 million each for the year ending December 2014 and the year ending December 2015. These additions are included into rate base using the average of monthly averages methodology.

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

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Rate Base:							
Steam Production	312	PRO	-	CAGW	22.465%	-	
Steam Production	312	PRO	30,675,787	JBG	22.338%	6,852,237	
Hydro Production	332	PRO	6,038,039	CAGW	22.465%	1,356,451	
Hydro Production	332	PRO	-	CAGE	0.000%	-	
Hydro Production	332	PRO	-	SG	8.043%	-	
Other Production	343	PRO	14,614,462	CAGW	22.465%	3,283,152	
Other Production	343	PRO	-	CAGE	0.000%	-	
Transmission	355	PRO	23,887,106	CAGW	22.465%	5,366,259	
Distribution - California	364	PRO	-	CA	Situs	-	
Distribution - Oregon	364	PRO	-	OR	Situs	-	
Distribution - Washington	364	PRO	5,147,740	WA	Situs	5,147,740	
Distribution - Utah	364	PRO	-	UT	Situs	-	
Distribution - Idaho	364	PRO	-	ID	Situs	-	
Distribution - Wyoming	364	PRO	-	WY-All	Situs	-	
General Plant - California	397	PRO	-	CA	Situs	-	
General Plant - Oregon	397	PRO	-	OR	Situs	-	
General Plant - Washington	397	PRO	-	WA	Situs	-	
General Plant - Utah	397	PRO	-	UT	Situs	-	
General Plant - Idaho	397	PRO	-	ID	Situs	-	
General Plant - Wyoming	397	PRO	-	WY-All	Situs	-	
General Plant	397	PRO	3,649,394	SO	6.603%	240,975	
General Plant	397	PRO	-	SG	8.043%	-	
Mining Plant	399	PRO	-	SE	7.603%	-	
Intangible Plant	303	PRO	5,917,974	SO	6.603%	390,773	
Intangible Plant	303	PRO	-	SE	7.603%	-	
Intangible Plant	303	PRO	-	SG	8.043%	-	
Intangible Plant	303	PRO	-	WY-All	Situs	-	
Intangible Plant	302	PRO	-	CAGW	22.465%	-	
		Total	<u>89,930,501</u>			<u>22,637,587</u>	8.4.4

Description of Adjustment

This adjustment places into rate base major plant additions totaling greater than \$2 million each for the year ending December 2014 and the year ending December 2015. These additions are included into rate base using the average of monthly averages methodology.

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

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Rate Base:							
Schedule M Additions	SCHMAT	RES	566,682	CAGW	22.465%	127,306	
Schedule M Additions	SCHMAT	RES	82,149	JBG	22.338%	18,350	
Schedule M Additions	SCHMAT	RES	-	SG-U	8.043%	-	
Schedule M Additions	SCHMAT	RES	-	CA	Situs	-	
Schedule M Additions	SCHMAT	RES	-	OR	Situs	-	
Schedule M Additions	SCHMAT	RES	-	UT	Situs	-	
Schedule M Additions	SCHMAT	RES	187,131	WA	Situs	187,131	
Schedule M Additions	SCHMAT	RES	-	WY-All	Situs	-	
Schedule M Additions	SCHMAT	RES	-	ID	Situs	-	
Schedule M Additions	SCHMAT	RES	9,663	CN	6.907%	667	
Schedule M Additions	SCHMAT	RES	-	SE	7.603%	-	
Schedule M Additions	SCHMAT	RES	306,950	SO	6.603%	20,268	
		Total	<u>1,152,575</u>			<u>353,723</u>	
Deferred Tax Expense	41110	RES	(215,061)	CAGW	22.465%	(48,314)	
Deferred Tax Expense	41110	RES	(31,176)	JBG	22.338%	(6,964)	
Deferred Tax Expense	41110	RES	-	CA	Situs	-	
Deferred Tax Expense	41110	RES	-	OR	Situs	-	
Deferred Tax Expense	41110	RES	-	UT	Situs	-	
Deferred Tax Expense	41110	RES	(71,018)	WA	Situs	(71,018)	
Deferred Tax Expense	41110	RES	-	WY-All	Situs	-	
Deferred Tax Expense	41110	RES	-	ID	Situs	-	
Deferred Tax Expense	41110	RES	(3,667)	CN	6.907%	(253)	
Deferred Tax Expense	41110	RES	-	SE	7.603%	-	
Deferred Tax Expense	41110	RES	(116,491)	SO	6.603%	(7,692)	
		Total	<u>(437,413)</u>			<u>(134,241)</u>	
Accum Def Inc Tax Bal	282	RES	107,531	CAGW	22.465%	24,157	
Accum Def Inc Tax Bal	282	RES	15,588	JBG	22.338%	3,482	
Accum Def Inc Tax Bal	282	RES	-	CA	Situs	-	
Accum Def Inc Tax Bal	282	RES	-	OR	Situs	-	
Accum Def Inc Tax Bal	282	RES	-	UT	Situs	-	
Accum Def Inc Tax Bal	282	RES	35,509	WA	Situs	35,509	
Accum Def Inc Tax Bal	282	RES	-	WY-All	Situs	-	
Accum Def Inc Tax Bal	282	RES	-	ID	Situs	-	
Accum Def Inc Tax Bal	282	RES	1,834	CN	6.907%	127	
Accum Def Inc Tax Bal	282	RES	-	SE	7.603%	-	
Accum Def Inc Tax Bal	282	RES	58,246	SO	6.603%	3,846	
		Total	<u>218,708</u>			<u>67,121</u>	

Description of Adjustment

This adjustment places into rate base major plant additions totaling greater than \$2 million each for the year ending December 2014 and the year ending December 2015. These additions are included into rate base using the average of monthly averages methodology.

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

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
Adjustment to Rate Base:							
Schedule M Additions	SCHMAT	PRO	1,050,908	CAGW	22.465%	236,087	
Schedule M Additions	SCHMAT	PRO	850,709	JBG	22.338%	190,028	
Schedule M Additions	SCHMAT	PRO	143,276	WA	Situs	143,276	
Schedule M Additions	SCHMAT	PRO	470,864	SO	6.603%	31,092	
Schedule M Additions	SCHMAT	PRO	-	SE	7.603%	-	
		Total	<u>2,515,757</u>			<u>600,483</u>	
Schedule M Deductions	SCHMDT	PRO	8,165,048	CAGW	22.465%	1,834,285	
Schedule M Deductions	SCHMDT	PRO	34,630,964	JBG	22.338%	7,735,729	
Schedule M Deductions	SCHMDT	PRO	220,617	WA	Situs	220,617	
Schedule M Deductions	SCHMDT	PRO	2,321,013	SO	6.603%	153,260	
Schedule M Deductions	SCHMDT	PRO	-	SE	7.603%	-	
		Total	<u>45,337,642</u>			<u>9,943,891</u>	
Deferred Tax Expense	41010	PRO	2,699,887	CAGW	22.465%	606,532	
Deferred Tax Expense	41010	PRO	12,819,945	JBG	22.338%	2,863,669	
Deferred Tax Expense	41010	PRO	29,352	WA	Situs	29,352	
Deferred Tax Expense	41010	PRO	702,153	SO	6.603%	46,364	
Deferred Tax Expense	41010	PRO	-	SE	7.603%	-	
		Total	<u>16,251,337</u>			<u>3,545,917</u>	
Accum Def Inc Tax Bal	282	PRO	(403,075)	CAGW	22.465%	(90,551)	
Accum Def Inc Tax Bal	282	PRO	(1,258,248)	JBG	22.338%	(281,062)	
Accum Def Inc Tax Bal	282	PRO	(17,149)	WA	Situs	(17,149)	
Accum Def Inc Tax Bal	282	PRO	(131,046)	SO	6.603%	(8,653)	
Accum Def Inc Tax Bal	282	PRO	-	SE	7.603%	-	
		Total	<u>(1,809,518)</u>			<u>(397,416)</u>	

Description of Adjustment

This adjustment places into rate base major plant additions totaling greater than \$2 million each for the year ending December 2014 and the year ending December 2015. These additions are included into rate base using the average of monthly averages methodology.

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

Description	Factor	Jan14 to Dec14 Plant Additions	AMA Plant Adds Included in Adj	Jan15 to Dec15 Plant Additions	AMA Plant Adds Included in Adj	Total Plant Adds Included in Adj
Steam Production Plant:						
Various	CAGW	2,255,255	325,359	-	-	325,359
Various	JBG	7,864,476	2,962,203	160,871,732	30,675,787	33,637,990
Total Steam Plant		10,119,731	3,287,562	160,871,732	30,675,787	33,963,349
Hydro Production Plant:						
Various	CAGW	57,055,884	13,357,941	11,120,784	6,038,039	19,395,980
Total Hydro Plant		57,055,884	13,357,941	11,120,784	6,038,039	19,395,980
Other Production Plant:						
Various	CAGW	-	-	26,980,546	14,614,462	14,614,462
Total Other Plant		-	-	26,980,546	14,614,462	14,614,462
Transmission Plant:						
Various	CAGW	13,837,309	10,936,795	36,577,369	23,887,106	34,823,901
Total Transmission Plant		13,837,309	10,936,795	36,577,369	23,887,106	34,823,901
Distribution Plant:						
California	CA	-	-	-	-	-
Oregon	OR	-	-	-	-	-
Washington	WA	9,264,220	6,693,323	5,883,131	5,147,740	11,841,062
Utah	UT	-	-	-	-	-
Idaho	ID	-	-	-	-	-
Wyoming	WYP	-	-	-	-	-
Total Distribution Plant		9,264,220	6,693,323	5,883,131	5,147,740	11,841,062
General Plant:						
California	CA	-	-	-	-	-
Oregon	OR	-	-	-	-	-
Washington	WA	159,307	29,864	-	-	29,864
Utah	UT	-	-	-	-	-
Idaho	ID	-	-	-	-	-
Wyoming	WYP	-	-	-	-	-
General	CN	272,870	102,326	-	-	102,326
General	SO	8,916,030	3,631,783	10,672,982	3,649,394	7,281,177
General	CAEE	-	-	-	-	-
General	CAGW	928,521	531,573	-	-	531,573
Total General Plant		10,276,729	4,295,546	10,672,982	3,649,394	7,944,940
Mining Plant:						
Coal Mine	CAEE	-	-	-	-	-
Total Mining Plant		-	-	-	-	-
Intangible Plant:						
General	SO	7,738,754	2,266,406	23,875,579	5,917,974	8,184,379
Idaho	ID	-	-	-	-	-
Utah	UT	-	-	-	-	-
Wyoming	WYP	-	-	-	-	-
General	CAGW	-	-	-	-	-
Oregon	OR	-	-	-	-	-
General	CN	219,079	143,795	-	-	143,795
California	CA	-	-	-	-	-
Total Intangible Plant		7,957,833	2,410,200	23,875,579	5,917,974	8,328,174
Total Electric Plant in Service		108,511,706	40,981,367	275,982,123	89,930,501	130,911,868
		Ref. 8.4.5	Ref. 8.4	Ref. 8.4.6	Ref. 8.4.1	

Project Description	Account	Factor	In-Service Date	CY2014 Plant Additions
Steam Production				
Colstrip 4: Generator Repair CY13 & CY14	312	CAGW	CY2014	2,255,255
U1 Pendant Plat Lower Replacement 14	312	JBG	CY2014	2,332,679
U1 Replace Cooling Tower 13/14	312	JBG	CY2014	5,531,797
Steam Production Total				10,119,731
Hydro Production				
ILR 4.3 Merwin Allocated Expenses	332	CAGW	CY2014	3,562,915
ILR 4.3 Merwin Fish Sorting Facility	332	CAGW	CY2014	17,071,731
ILR 4.3 Merwin Water Attraction System	332	CAGW	CY2014	27,952,347
Swift Side Nets Replacement	332	CAGW	CY2014	2,156,065
Swift 11 Generator Rewind	332	CAGW	CY2014	3,212,439
Soda Springs Flood Construction	332	CAGW	CY2014	3,100,387
Hydro Production Total				57,055,884
Other Production				
Other Production Total				-
Transmission				
Line 3 Convert to 115kV	355	CAGW	CY2014	2,913,077
Knott Sub: Incr. 11.7 kV Cap., Expand 11	355	CAGW	CY2014	3,697,666
Line 37 Conv to 115kV Bld Nickel Mt Sub	355	CAGW	CY2014	1,499,245
OR - NERC Line Rating Proj Low Priority	355	CAGW	CY2014	2,200,700
Union Gap Add 230 - 115kV Capacity	355	CAGW	CY2014	1,099,001
PP&L Cost-share:Malin Rock & Ground Grid	355	CAGW	CY2014	2,427,619
Transmission Total				13,837,309
Distribution				
Union Gap Add 230 - 115kV Capacity	364	WA	CY2014	9,264,220
Distribution Total				9,264,220
General				
Call Center ACD Replacement Project	397	SO	CY2014	500,890
2013 - LCT VMAX 3030 TOM	397	SO	CY2014	2,775,198
2014 EMC ELA	397	SO	CY2014	2,204,003
Mobile Radio Replacement Project	397	CAGW	CY2014	683,422
Mobile Radio Replacement Project	397	SO	CY2014	2,455,648
Mobile Radio Replacement Project	397	SO	CY2014	662,649
Mobile Radio Replacement Project	397	SO	CY2014	317,642
Mobile Radio Replacement Project	397	WA	CY2014	147,622
Line 3 Convert to 115kV	397	CAGW	CY2014	(7)
Mobility Upgrade / Click Replacement	397	CN	CY2014	272,870
Mobility Upgrade / Click Replacement	397	WA	CY2014	11,685
Union Gap Add 230 - 115kV Capacity	397	CAGW	CY2014	245,106
General Total				10,276,729
Intangible				
Call Center ACD Replacement Project	303	CN	CY2014	219,079
Call Center ACD Replacement Project	303	SO	CY2014	3,886,758
Mobility Upgrade / Click Replacement	303	SO	CY2014	3,851,996
Intangible Total				7,957,833
Mining				
	399	CAEE		-
Mining Total				-
				108,511,706
				Ref# 8.4.4

Project Description	Account	Factor	In-Service Date	CY2015 Plant Additions
Steam Production				
Jim Bridger U3 APH Baskets/Reinforcement 15	312	JBG	Nov-15	3,789,570
Jim Bridger U3 Pendant Plat Lower Replacement 15	312	JBG	Nov-15	2,494,678
Jim Bridger U3 Replace Cooling Tower 14/15/16	312	JBG	Nov-15	6,439,656
Jim Bridger U3 Replace Finishing Superheater 15	312	JBG	Nov-15	11,610,475
Jim Bridger U3 SCR System	312	JBG	Nov-15	118,422,804
Jim Bridger U1 Mercury Controls	312	JBG	Apr-15	4,493,141
Jim Bridger U2 Mercury Controls	312	JBG	Apr-15	4,478,656
Jim Bridger U3 Mercury Controls	312	JBG	Apr-15	4,543,617
Jim Bridger U4 Mercury Controls	312	JBG	Apr-15	4,599,135
Steam Production Total				160,871,732
Hydro Production				
ILR 8.7 Speeiyai Hatchery Water Intake	332	CAGW	Nov-15	2,544,753
ILR 6.2 Merwin Flow Controls	332	CAGW	Oct-15	2,518,955
Yale Upper Rock Block Stabilization	332	CAGW	Feb-15	6,057,076
Hydro Production Total				11,120,784
Other Production				
Chehalis U2 CSA Variable fee - CT2 - MI	343	CAGW	Jun-15	13,490,273
Chehalis U1 CSA Variable fee - CT1 - MI	343	CAGW	Jun-15	13,490,273
Other Production Total				26,980,546
Transmission				
U3 GSU permanent replacement	355	CAGW	Sep-15	4,233,325
Vantage - Pomona Heights - TPL002	355	CAGW	May-15	6,025,000
Fry Sub Instl 115 kV Capacitor Bank TPL2	355	CAGW	Jun-15	8,108,870
Purchase spare 230-69 kV 150 MVA Transformer (Klamath)	355	CAGW	Feb-15	2,055,060
Whetstone 230-115KV Substation phase 1 - TPL002	355	CAGW	Mar-15	16,155,114
Transmission Total				36,577,369
Distribution				
Selah Substation Capacity Relief (25 MVA at Pomona Heights)	364	WA	Feb-15	5,883,131
Distribution Total				5,883,131
General				
CY14 Non data center router and switch TOM	397	SO	Mar-15	2,444,325
EMS/SCADA Replacement / Upgrade - general	397	SO	Oct-15	4,228,657
EMS/SCADA Replacement / Upgrade - hardware	397	SO	Oct-15	4,000,000
General Total				10,672,982
Intangible				
GIS - Fastgate Replacement Phase 1	303	SO	Jul-15	3,775,579
EMS/SCADA Replacement / Upgrade - software	303	SO	Oct-15	20,100,000
Intangible Total				23,875,579
				275,982,123

Ref# 8.4.4

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
Adjustment to Rate Base:							
Current Assets:							
Other A/R	OWC143	RES	(39,902,491)	SO	6.603%	(2,634,823)	
Asset Retir. Oblig.	OWC230	RES	8,253,367	CAEE	0.000%	-	
Accounts Payable	OWC232	RES	1,645,673	CAEE	0.000%	-	
Accounts Payable	OWC232	RES	81,497	CAGE	0.000%	-	
Accounts Payable	OWC232	RES	159,099	OR	Situs	-	
Accounts Payable	OWC232	RES	-	SE	7.603%	-	
Accounts Payable	OWC232	RES	6,605,578	SO	6.603%	436,176	
Other Msc. Df. Crd.	OWC2533	RES	15,184,739	CAEE	0.000%	-	
ARO Reg Liability	OWC254105	RES	(19,803)	CAEE	0.000%	-	
ARO Reg Liability	OWC254105	RES	19,803	CAGE	0.000%	-	
			<u>(7,972,537)</u>			<u>(2,198,646)</u>	8.5.2
Materials and Supplies:							
Fuel Stock and Materials & Supplies	151	RES	(192,201,795)	CAEE	0.000%	-	
Fuel Stock and Materials & Supplies	151	RES	(2,212,239)	CAEW	22.789%	(504,154)	
Fuel Stock and Materials & Supplies	151	RES	(24,608,681)	JBE	22.660%	(5,576,320)	
Fuel Stock and Materials & Supplies	151	RES	-	SE	7.603%	-	
			<u>(219,022,716)</u>				8.5.2
Fuel Stock and Materials & Supplies	154	RES	(108,352,082)	CAGE	0.000%	-	
Fuel Stock and Materials & Supplies	154	RES	(10,170,887)	WY-All	Situs	-	
Fuel Stock and Materials & Supplies	154	RES	(1,310,506)	WY-All	Situs	-	
Fuel Stock and Materials & Supplies	154	RES	(5,479,187)	JBG	22.338%	(1,223,919)	
Fuel Stock and Materials & Supplies	154	RES	(30,128,328)	OR	Situs	-	
Fuel Stock and Materials & Supplies	154	RES	(38,990,096)	UT	Situs	-	
Fuel Stock and Materials & Supplies	154	RES	(6,922,833)	CAGW	22.465%	(1,555,221)	
Fuel Stock and Materials & Supplies	154	RES	(1,370,101)	CA	Situs	-	
Fuel Stock and Materials & Supplies	154	RES	(4,328,817)	WA	Situs	(4,328,817)	
Fuel Stock and Materials & Supplies	154	RES	(5,162,779)	ID	Situs	-	
Fuel Stock and Materials & Supplies	154	RES	1,722,173	SNPD	6.207%	106,893	
Fuel Stock and Materials & Supplies	154	RES	(143,711)	SO	6.603%	(9,489)	
Fuel Stock and Materials & Supplies	154	RES	-	SNPPS	3.813%	-	
Fuel Stock and Materials & Supplies	154	RES	(6,085,675)	CAEE	0.000%	-	
Fuel Stock and Materials & Supplies	154	RES	(882,871)	SG	8.043%	(71,007)	
			<u>(217,605,700)</u>			<u>(7,081,560)</u>	8.5.2
Prepayments:							
Prepaid Insurance	165	RES	(5,074,993)	SO	6.603%	(335,110)	
Prepaid Taxes	165	RES	(4,636,814)	GPS	6.603%	(306,176)	
Prepaid Taxes	165	RES	(559,957)	SO	6.603%	(36,975)	
Prepayments - Coal	165	RES	-	CAEE	0.000%	-	
Prepayments - Other	165	RES	(3,581,557)	CAEE	0.000%	-	
Prepayments - Other	165	RES	(4,055)	CAEW	22.789%	(924)	
Prepayments - Other	165	RES	(673,235)	CAGE	0.000%	-	
Prepayments - Other	165	RES	(898,416)	CAGW	22.465%	(201,830)	
Prepayments - Other	165	RES	(36,411)	GPS	6.603%	(2,404)	
Prepayments - Other	165	RES	(246,305)	ID	Situs	-	
Prepayments - Other	165	RES	(1,884,847)	OR	Situs	-	
Prepayments - Other	165	RES	(1,451,391)	SG	8.043%	(116,731)	
Prepayments - Other	165	RES	(11,182,160)	SO	6.603%	(738,375)	
Prepayments - Other	165	RES	(2,883,719)	UT	Situs	-	
Prepayments - Other	165	RES	(129,349)	WY-All	Situs	-	
			<u>(33,243,211)</u>			<u>(1,738,525)</u>	8.5.2

	<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 Rate Base:							
Miscellaneous Deferred Debits:							
Miscellaneous Deferred Debits	186M	RES	(10,963,315)	CAEE	0.000%	-	
Miscellaneous Deferred Debits	186M	RES	(36,319,506)	CAGE	0.000%	-	
Miscellaneous Deferred Debits	186M	RES	(21,527,792)	CAGW	22.465%	(4,836,237)	
Miscellaneous Deferred Debits	186M	RES	(15,577,292)	SG	8.043%	(1,252,835)	
Miscellaneous Deferred Debits	186M	RES	(13,667)	SO	6.603%	(902)	
			<u>(84,401,572)</u>			<u>(6,089,974)</u>	8.5.2
Miscellaneous Rate Base:							
Miscellaneous Rate Base	182M	RES	-	CA	Situs	-	
Miscellaneous Rate Base	182M	RES	7,020,791	CAEE	0.000%	-	
Miscellaneous Rate Base	182M	RES	(3,460,811)	CAGE	0.000%	-	
Miscellaneous Rate Base	182M	RES	(4,104,865)	ID	Situs	-	
Miscellaneous Rate Base	182M	RES	165,924	OR	Situs	-	
Miscellaneous Rate Base	182M	RES	(10,608,209)	SE	7.603%	(806,538)	
Miscellaneous Rate Base	182M	RES	(10,659,432)	UT	Situs	-	
Miscellaneous Rate Base	182M	RES	-	WA	Situs	-	
Miscellaneous Rate Base	182M	RES	(9,037,031)	WY-All	Situs	-	
Miscellaneous Rate Base	182M	RES	(30,857)	WY-All	Situs	-	
Miscellaneous Rate Base	182W	RES	(4,576)	ID	Situs	-	
Miscellaneous Rate Base	182W	RES	(2,846)	WY-All	Situs	-	
			<u>(30,721,911)</u>			<u>(806,538)</u>	8.5.2
Provo Working Capital	25318	RES	273,000	CAGE	0.000%	-	Pg. 2.34
Miscellaneous Rate Base Debits:							
Injuries and Damages Provisions	2282	RES	34,400,588	SO	6.603%	2,271,523	Pg. 2.36
Pension and Benefits Provisions	2283	RES	3,014,282	SO	6.603%	199,038	Pg. 2.36

Description of Adjustment

This restating adjustment removes cash, prepayments, and other miscellaneous rate base balances from results for the 12 months ending December 2014.

Description	Account	Factor	Booked		Ref.
			December 2013	AMA Balance	
Current Assets:					
Other A/R	143	SO		39,902,491	
Asset Retir. Oblig.	230	CAEE		(8,253,367)	
Accounts Payable	232	CAEE		(1,645,673)	
Accounts Payable	232	CAGE		(81,497)	
Accounts Payable	232	OR		(159,099)	
Accounts Payable	232	SE		-	
Accounts Payable	232	SO		(6,605,578)	
Other Msc. Df. Crd.	2533	CAEE		(15,184,739)	
ARO Reg Liability	254105	CAEE		19,803	
ARO Reg Liability	254105	CAGE		(19,803)	
Total Current Assets				7,972,537	Ref. 8.5
Materials and Supplies					
Fuel Stock	151	CAEE		192,201,795	
Fuel Stock	151	CAEW		2,212,239	
Fuel Stock	151	JBE		24,608,681	
Fuel Stock	151	SE		-	
				219,022,716	Ref. 8.5
Materials and Supplies	154	CAGE		108,352,082	
Materials and Supplies	154	WYP		10,170,887	
Materials and Supplies	154	WYU		1,310,506	
Materials and Supplies	154	JBG		5,479,187	
Materials and Supplies	154	OR		30,128,328	
Materials and Supplies	154	UT		38,990,096	
Materials and Supplies	154	CAGW		6,922,833	
Materials and Supplies	154	CA		1,370,101	
Materials and Supplies	154	WA		4,328,817	
Materials and Supplies	154	IDU		5,162,779	
Materials and Supplies	154	SNPD		(1,722,173)	
Materials and Supplies	154	SO		143,711	
Materials and Supplies	154	SNPPS		-	
Materials and Supplies	154	CAEE		6,085,675	
Materials and Supplies	154	SG		882,871	
				217,605,700	Ref. 8.5
Prepayments:					
Prepaid Insurance	165	SO		5,074,993	
Prepaid Taxes	165	GPS		4,636,814	
Prepaid Taxes	165	SO		559,957	
Prepayments - Coal	165	CAEE		-	
Prepayments - Other	165	CAEE		3,581,557	
Prepayments - Other	165	CAEW		4,055	
Prepayments - Other	165	CAGE		673,235	
Prepayments - Other	165	CAGW		898,416	
Prepayments - Other	165	GPS		36,411	
Prepayments - Other	165	IDU		246,305	
Prepayments - Other	165	OR		1,884,847	
Prepayments - Other	165	SG		1,451,391	
Prepayments - Other	165	SO		11,182,160	
Prepayments - Other	165	UT		2,883,719	
Prepayments - Other	165	WYP		129,349	
Total Prepayments				33,243,211	Ref. 8.5.1
Miscellaneous Deferred Debits:					
Miscellaneous Deferred Debits	186M	CAEE		10,963,315	
Miscellaneous Deferred Debits	186M	CAGE		36,319,506	
Miscellaneous Deferred Debits	186M	CAGW		21,527,792	
Miscellaneous Deferred Debits	186M	SG		15,577,292	
Miscellaneous Deferred Debits	186M	SO		13,667	
Total Miscellaneous Deferred Debits				84,401,572	Ref. 8.5.1
Miscellaneous Rate Base:					
Miscellaneous Rate Base	182M	CA		-	
Miscellaneous Rate Base	182M	CAEE		(7,020,791)	
Miscellaneous Rate Base	182M	CAGE		3,460,811	
Miscellaneous Rate Base	182M	IDU		4,104,865	
Miscellaneous Rate Base	182M	OR		(165,924)	
Miscellaneous Rate Base	182M	SE		10,608,209	
Miscellaneous Rate Base	182M	UT		10,659,432	
Miscellaneous Rate Base	182M	WA		-	
Miscellaneous Rate Base	182M	WYP		9,037,031	
Miscellaneous Rate Base	182M	WYU		30,857	
Miscellaneous Rate Base	182W	IDU		4,576	
Miscellaneous Rate Base	182W	WYP		2,846	
Total Miscellaneous Rate Base				30,721,911	Ref. 8.5.1

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense							
WA Customer Service Deposit Interest	4311	RES	4,840	WA	Situs	4,840	8.6.1
Adjustment to Rate Base							
WA Customer Service Deposits	235	RES	(3,209,355)	WA	Situs	(3,209,355)	8.6.1

Description of Adjustment

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

PacifiCorp
 Results of Operations - December 2014
 Customer Service Deposits
 State of Washington

Customer Service Deposits - Interest Expense
 GL 585100

<u>Month</u>	<u>Amount</u>	
Jan-14	225	
Feb-14	358	
Mar-14	392	
Apr-14	1,015	
May-14	349	
Jun-14	373	
Jul-14	341	
Aug-14	373	
Sep-14	336	
Oct-14	382	
Nov-14	379	
Dec-14	317	
Interest Expense	<u>4,840</u>	Ref. 8.6

Customer Service Deposits - Balances
 GL Accounts 230140, 115050

<u>Month</u>	<u>Balance</u>	
Dec-13	3,340,652	
Jan-14	3,305,765	
Feb-14	2,423,428	
Mar-14	3,275,096	
Apr-14	3,224,778	
May-14	3,229,580	
Jun-14	3,265,256	
Jul-14	3,297,543	
Aug-14	3,290,763	
Sep-14	3,320,847	
Oct-14	3,311,732	
Nov-14	3,266,386	
Dec-14	3,261,518	
AMA Balance	<u>3,209,355</u>	Ref. 8.6

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense: Depreciation	403GP	RES	(17,991)	WA	Situs	(17,991)	8.7.2
Adjustment to Tax: Schedule M Adjustment	SCHMDT	RES	17,991	WA	Situs	17,991	8.7.2
Adjustment to Rate Base: Remove Unamortized AMA Balance	312	RES	(351,053)	WA	Situs	(351,053)	8.7.2

Description of Adjustment

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

PacifiCorp
 Results of Operations - December 2014
 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.
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)	(682,308)		(13,730)		
Mar-01		(13,730)	(668,579)		(13,730)		
Sep-01		(13,730)	(654,849)		(13,730)		
Mar-02		(13,730)	(641,120)		(13,730)		
Sep-02		(13,730)	(627,390)		(13,730)		
Mar-03	2.32%	(13,730)	(613,660)		(13,730)		
Sep-03		(13,730)	(599,931)		(13,730)		
Mar-04		(13,730)	(586,201)		(13,730)		
Sep-04		(13,730)	(572,472)		(13,730)		
Mar-05		(13,730)	(558,742)		(13,730)		
Apr-05		(2,750)	(555,992)		(2,750)		
May-05		(2,750)	(553,242)		(2,750)		
Jun-05		(2,750)	(550,492)		(2,750)		
Jul-05		(2,750)	(547,742)		(2,750)		
Aug-05		(2,750)	(544,992)		(2,750)		
Sep-05		(2,750)	(542,242)		(2,750)		
Oct-05		(2,750)	(539,492)		(2,750)		
Nov-05		(2,750)	(536,742)		(2,750)		
Dec-05		(2,750)	(533,992)		(2,750)		
Jan-06		(2,750)	(531,242)		(2,750)		
Feb-06		(2,750)	(528,492)		(2,750)		
Mar-06		(2,750)	(525,742)		(2,750)		
Apr-06		(2,750)	(522,992)	(539,492)	(2,750)		
May-06		(2,750)	(520,242)	(536,742)	(2,750)		
Jun-06		(2,750)	(517,492)	(533,992)	(2,750)		
Jul-06		(2,750)	(514,742)	(531,242)	(2,750)		
Aug-06		(2,750)	(511,992)	(528,492)	(2,750)		
Sep-06		(2,750)	(509,242)	(525,742)	(2,750)		
Oct-06		(2,750)	(506,492)	(522,992)	(2,750)		
Nov-06		(2,750)	(503,742)	(520,242)	(2,750)		
Dec-06		(2,750)	(500,992)	(517,492)	(2,750)		
Jan-07		(2,750)	(498,242)	(514,742)	(2,750)		
Feb-07		(2,750)	(495,492)	(511,992)	(2,750)		
Mar-07		(2,750)	(492,742)	(509,242)	(2,750)		
Apr-07		(2,750)	(489,992)	(506,492)	(2,750)		
May-07		(2,750)	(487,242)	(503,742)	(2,750)		
Jun-07		(2,750)	(484,492)	(500,992)	(2,750)		(33,000)
Jul-07		(2,750)	(481,742)	(498,242)	(2,750)		(33,000)
Aug-07		(2,750)	(478,992)	(495,492)	(2,750)		(33,000)
Sep-07		(2,750)	(476,242)	(492,742)	(2,750)		(33,000)
Oct-07		(2,750)	(473,492)	(489,992)	(2,750)		(33,000)
Nov-07		(2,750)	(470,742)	(487,242)	(2,750)		(33,000)
Dec-07		(2,750)	(467,992)	(484,492)	(2,750)		(33,000)
Jan-08		(1,499)	(466,493)	(481,794)	(1,499)		(31,749)
Feb-08	1.52%	(1,499)	(464,994)	(479,200)	(1,499)		(30,498)
Mar-08		(1,499)	(463,494)	(476,711)	(1,499)		(29,248)
Apr-08		(1,499)	(461,995)	(474,326)	(1,499)		(27,997)
May-08		(1,499)	(460,496)	(472,045)	(1,499)		(26,746)
Jun-08		(1,499)	(458,997)	(469,868)	(1,499)		(25,495)
Jul-08		(1,499)	(457,497)	(467,796)	(1,499)		(24,244)
Aug-08		(1,499)	(455,998)	(465,827)	(1,499)		(22,994)
Sep-08		(1,499)	(454,499)	(463,963)	(1,499)		(21,743)
Oct-08		(1,499)	(453,000)	(462,204)	(1,499)		(20,492)
Nov-08		(1,499)	(451,501)	(460,548)	(1,499)		(19,241)
Dec-08		(1,499)	(450,001)	(458,997)	(1,499)		(17,991)
Jan-09		(1,499)	(448,502)	(457,497)	(1,499)		(17,991)
Feb-09		(1,499)	(447,003)	(455,998)	(1,499)		(17,991)
Mar-09		(1,499)	(445,504)	(454,499)	(1,499)		(17,991)
Apr-09		(1,499)	(444,005)	(453,000)	(1,499)		(17,991)
May-09		(1,499)	(442,505)	(451,501)	(1,499)		(17,991)
Jun-09		(1,499)	(441,006)	(450,001)	(1,499)		(17,991)
Jul-09		(1,499)	(439,507)	(448,502)	(1,499)		(17,991)
Aug-09		(1,499)	(438,008)	(447,003)	(1,499)		(17,991)

Depreciation Schedule - Colstrip #4 AFUDC

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

	Depr Rate	Depreciation	Balance	AMA Balance	Schedule M Deduction	To Page	12 Month Rolling Exp/Sch M.
Sep-09		(1,499)	(436,508)	(445,504)	(1,499)		(17,991)
Oct-09		(1,499)	(435,009)	(444,005)	(1,499)		(17,991)
Nov-09		(1,499)	(433,510)	(442,505)	(1,499)		(17,991)
Dec-09		(1,499)	(432,011)	(441,006)	(1,499)		(17,991)
Jan-10		(1,499)	(430,512)	(439,507)	(1,499)		(17,991)
Feb-10		(1,499)	(429,012)	(438,008)	(1,499)		(17,991)
Mar-10		(1,499)	(427,513)	(436,508)	(1,499)		(17,991)
Apr-10		(1,499)	(426,014)	(435,009)	(1,499)		(17,991)
May-10		(1,499)	(424,515)	(433,510)	(1,499)		(17,991)
Jun-10		(1,499)	(423,016)	(432,011)	(1,499)		(17,991)
Jul-10		(1,499)	(421,516)	(430,512)	(1,499)		(17,991)
Aug-10		(1,499)	(420,017)	(429,012)	(1,499)		(17,991)
Sep-10		(1,499)	(418,518)	(427,513)	(1,499)		(17,991)
Oct-10		(1,499)	(417,019)	(426,014)	(1,499)		(17,991)
Nov-10		(1,499)	(415,520)	(424,515)	(1,499)		(17,991)
Dec-10		(1,499)	(414,020)	(423,016)	(1,499)		(17,991)
Jan-11		(1,499)	(412,521)	(421,516)	(1,499)		(17,991)
Feb-11		(1,499)	(411,022)	(420,017)	(1,499)		(17,991)
Mar-11		(1,499)	(409,523)	(418,518)	(1,499)		(17,991)
Apr-11		(1,499)	(408,023)	(417,019)	(1,499)		(17,991)
May-11		(1,499)	(406,524)	(415,520)	(1,499)		(17,991)
Jun-11		(1,499)	(405,025)	(414,020)	(1,499)		(17,991)
Jul-11		(1,499)	(403,526)	(412,521)	(1,499)		(17,991)
Aug-11		(1,499)	(402,027)	(411,022)	(1,499)		(17,991)
Sep-11		(1,499)	(400,527)	(409,523)	(1,499)		(17,991)
Oct-11		(1,499)	(399,028)	(408,023)	(1,499)		(17,991)
Nov-11		(1,499)	(397,529)	(406,524)	(1,499)		(17,991)
Dec-11		(1,499)	(396,030)	(405,025)	(1,499)		(17,991)
Jan-12		(1,499)	(394,531)	(403,526)	(1,499)		(17,991)
Feb-12		(1,499)	(393,031)	(402,027)	(1,499)		(17,991)
Mar-12		(1,499)	(391,532)	(400,527)	(1,499)		(17,991)
Apr-12		(1,499)	(390,033)	(399,028)	(1,499)		(17,991)
May-12		(1,499)	(388,534)	(397,529)	(1,499)		(17,991)
Jun-12		(1,499)	(387,034)	(396,030)	(1,499)		(17,991)
Jul-12		(1,499)	(385,535)	(394,531)	(1,499)		(17,991)
Aug-12		(1,499)	(384,036)	(393,031)	(1,499)		(17,991)
Sep-12		(1,499)	(382,537)	(391,532)	(1,499)		(17,991)
Oct-12		(1,499)	(381,038)	(390,033)	(1,499)		(17,991)
Nov-12		(1,499)	(379,538)	(388,534)	(1,499)		(17,991)
Dec-12		(1,499)	(378,039)	(387,034)	(1,499)		(17,991)
Jan-13		(1,499)	(376,540)	(385,535)	(1,499)		(17,991)
Feb-13		(1,499)	(375,041)	(384,036)	(1,499)		(17,991)
Mar-13		(1,499)	(373,542)	(382,537)	(1,499)		(17,991)
Apr-13		(1,499)	(372,042)	(381,038)	(1,499)		(17,991)
May-13		(1,499)	(370,543)	(379,538)	(1,499)		(17,991)
Jun-13		(1,499)	(369,044)	(378,039)	(1,499)		(17,991)
Jul-13		(1,499)	(367,545)	(376,540)	(1,499)		(17,991)
Aug-13		(1,499)	(366,045)	(375,041)	(1,499)		(17,991)
Sep-13		(1,499)	(364,546)	(373,542)	(1,499)		(17,991)
Oct-13		(1,499)	(363,047)	(372,042)	(1,499)		(17,991)
Nov-13		(1,499)	(361,548)	(370,543)	(1,499)		(17,991)
Dec-13		(1,499)	(360,049)	(369,044)	(1,499)		(17,991)
Jan-14		(1,499)	(358,549)	(367,545)	(1,499)		(17,991)
Feb-14		(1,499)	(357,050)	(366,045)	(1,499)		(17,991)
Mar-14		(1,499)	(355,551)	(364,546)	(1,499)		(17,991)
Apr-14		(1,499)	(354,052)	(363,047)	(1,499)		(17,991)
May-14		(1,499)	(352,553)	(361,548)	(1,499)		(17,991)
Jun-14		(1,499)	(351,053)	(360,049)	(1,499)		(17,991)
Jul-14		(1,499)	(349,554)	(358,549)	(1,499)		(17,991)
Aug-14		(1,499)	(348,055)	(357,050)	(1,499)		(17,991)
Sep-14		(1,499)	(346,556)	(355,551)	(1,499)		(17,991)
Oct-14		(1,499)	(345,057)	(354,052)	(1,499)		(17,991)
Nov-14		(1,499)	(343,557)	(352,553)	(1,499)		(17,991)
Dec-14		(1,499)	(342,058)	(351,053)	(1,499)	8.7	(17,991)

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Rate Base:							
ARO/Reg Liab Diff - Trojan - WA Portion	254105	RES	(281,600)	WA	Situs	(281,600)	8.8.1
Adjustment to Tax:							
Schedule M Deduction	SCHMDT	RES	8,242	WA	Situs	8,242	

Description of Adjustment

This adjustment removes the Trojan ARO balance and tax impacts from results as ordered by the Commission in the Third Supplemental Order, Docket No. UE-991832.

PacifiCorp
Results of Operations - December 2014
Trojan Removal Adjustment
Adjustment Summary

SAP Account	FERC Account	Description	Factor	Total Per Books Rate Base AMA	Adjustment	To Page
288906	254105	ARO/Reg Liab Diff - Trojan - WA Portion	WA	281,600	(281,600)	8.8

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Rate Base:							
Investor Supplied Working Capital	CWC	RES	35,991,751	WA	Situs	35,991,751	8.9.1

Description of Adjustment

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

PacifiCorp
 Results of Operations - December 2014
 Investor Supplied Working Capital

Adjustments to working capital calculation

	Current Asset	Current Liability	Investments	Invested Capital	ISWC	WA Investment allocation %	WA ISWC
UE - 130043 Approved methodology:	1,642,181,358	976,029,707	14,020,172,434	14,660,628,369	640,455,935	5.62%	35,991,751

Ref. 8.9

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense: Chehalis amortization	456	RES	(3,000,000)	WA	Situs	(3,000,000)	8.10.1

Description of Adjustment

The Chehalis Regulatory Asset - WA was set up in December 2009 in accordance with UE-090205. The general business revenues charged when the regulatory asset was amortized were removed from unadjusted results in revenue adjustment 3.2. This adjustment recognizes the amortization of the regulatory asset in the base period, 12-months ended December 2014.

PacifiCorp
 Results of Operations - December 2014
 Regulatory Asset Amortization
 Chehalis - WA
 Account 187921

<u>Month</u>	<u>Beg Balance</u>	<u>Amortization</u>	<u>End Balance</u>	<u>AMA Rate Base</u>
Dec-13			6,000,000	
Jan-14	6,000,000	(250,000)	5,750,000	
Feb-14	5,750,000	(250,000)	5,500,000	
Mar-14	5,500,000	(250,000)	5,250,000	
Apr-14	5,250,000	(250,000)	5,000,000	
May-14	5,000,000	(250,000)	4,750,000	
Jun-14	4,750,000	(250,000)	4,500,000	
Jul-14	4,500,000	(250,000)	4,250,000	
Aug-14	4,250,000	(250,000)	4,000,000	
Sep-14	4,000,000	(250,000)	3,750,000	
Oct-14	3,750,000	(250,000)	3,500,000	
Nov-14	3,500,000	(250,000)	3,250,000	
Dec-14	3,250,000	(250,000)	3,000,000	4,500,000.00
Pro Forma Revenue Reduction =		(3,000,000)		
		Ref 8.10		

Adjustment to Rate Base:	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
	302	RES	-	CAGE	0.000%	-	8.11.8
	302	RES	(700,857)	CAGW	22.465%	(157,448)	8.11.8
	302	RES	(0)	UT	Situs	-	8.11.8
	303	RES	23,372	CA	Situs	-	8.11.8
	303	RES	-	CAEE	0.000%	-	8.11.8
	303	RES	2,017,130	CAGE	0.000%	-	8.11.8
	303	RES	4,840,946	CAGW	22.465%	1,087,523	8.11.8
	303	RES	5,737,601	CN	6.907%	396,311	8.11.8
	303	RES	1,197	ID	Situs	-	8.11.8
	303	RES	451,156	JBG	22.338%	100,778	8.11.8
	303	RES	12,126	OR	Situs	-	8.11.8
	303	RES	-	SG	8.043%	-	8.11.8
	303	RES	(264,299)	SO	6.603%	(17,452)	8.11.8
	303	RES	91,946	UT	Situs	-	8.11.8
	303	RES	-	WA	Situs	-	8.11.8
	303	RES	8,497	WY-All	Situs	-	8.11.8
	310	RES	309	CAGE	0.000%	-	8.11.8
	310	RES	203	CAGW	22.465%	46	8.11.8
	310	RES	-	JBG	22.338%	-	8.11.8
	311	RES	1,047,237	CAGE	0.000%	-	8.11.8
	311	RES	51,850	CAGW	22.465%	11,648	8.11.8
	311	RES	648,100	JBG	22.338%	144,770	8.11.8
	312	RES	65,497,875	CAGE	0.000%	-	8.11.8
	312	RES	980,616	CAGW	22.465%	220,296	8.11.8
	312	RES	(970,510)	JBG	22.338%	(216,789)	8.11.8
	314	RES	1,001,079	CAGE	0.000%	-	8.11.8
	314	RES	347,799	CAGW	22.465%	78,133	8.11.8
	314	RES	500,119	JBG	22.338%	111,715	8.11.8
	315	RES	5,200,759	CAGE	0.000%	-	8.11.8
	315	RES	4,124	CAGW	22.465%	926	8.11.8
	315	RES	294,259	JBG	22.338%	65,730	8.11.8
	316	RES	41,943	CAGE	0.000%	-	8.11.8
	316	RES	(116)	CAGW	22.465%	(26)	8.11.8
	316	RES	(9,382)	JBG	22.338%	(2,096)	8.11.8
	330	RES	-	CAGE	0.000%	-	8.11.8
	330	RES	-	CAGW	22.465%	-	8.11.8
	331	RES	35,382	CAGE	0.000%	-	8.11.8
	331	RES	13,610,508	CAGW	22.465%	3,057,613	8.11.8
	332	RES	1,169,194	CAGE	0.000%	-	8.11.8
	332	RES	(10,534,316)	CAGW	22.465%	(2,366,543)	8.11.8
	333	RES	61,430	CAGE	0.000%	-	8.11.8
	333	RES	3,931,737	CAGW	22.465%	883,268	8.11.8
	334	RES	112,210	CAGE	0.000%	-	8.11.8
	334	RES	416,358	CAGW	22.465%	93,535	8.11.8
	335	RES	-	CAGE	0.000%	-	8.11.8
			<u>95,657,584</u>			<u>3,491,938</u>	

This adjustment walks the plant balances from December 2014 AMA to December 2014 Year End.
 The associated depreciation expense and accumulated reserve impacts are accounted for in adjustment 6.4

ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
Adjustment to Rate Base:						
335	RES	267	CAGW	22.465%	60	8.11.8
336	RES	(38)	CAGE	0.000%	-	8.11.8
336	RES	259,095	CAGW	22.465%	58,206	8.11.8
340	RES	5,125,381	CAGE	0.000%	-	8.11.8
340	RES	-	CAGW	22.465%	-	8.11.8
340	RES	-	OR	Situs	-	8.11.8
341	RES	23,810,668	CAGE	0.000%	-	8.11.8
341	RES	-	CAGW	22.465%	-	8.11.8
342	RES	1,830,825	CAGE	0.000%	-	8.11.8
342	RES	-	CAGW	22.465%	-	8.11.8
343	RES	125,235,213	CAGE	0.000%	-	8.11.8
343	RES	1,122,513	CAGW	22.465%	252,173	8.11.8
344	RES	58,721,826	CAGE	0.000%	-	8.11.8
344	RES	1,526,202	CAGW	22.465%	342,863	8.11.8
345	RES	28,415,010	CAGE	0.000%	-	8.11.8
345	RES	212,507	CAGW	22.465%	47,740	8.11.8
346	RES	1,115,165	CAGE	0.000%	-	8.11.8
346	RES	-	CAGW	22.465%	-	8.11.8
350	RES	1,841,221	CAGE	0.000%	-	8.11.8
350	RES	34,743	CAGW	22.465%	7,805	8.11.8
350	RES	-	JBG	22.338%	-	8.11.9
350	RES	-	SG	8.043%	-	8.11.9
352	RES	8,769,384	CAGE	0.000%	-	8.11.9
352	RES	606,562	CAGW	22.465%	136,265	8.11.9
352	RES	(219)	JBG	22.338%	(49)	8.11.9
352	RES	-	SG	8.043%	-	8.11.9
353	RES	35,167,991	CAGE	0.000%	-	8.11.9
353	RES	5,057,370	CAGW	22.465%	1,136,143	8.11.9
353	RES	2,147,019	JBG	22.338%	479,593	8.11.9
353	RES	-	SG	8.043%	-	8.11.9
354	RES	5,063,069	CAGE	0.000%	-	8.11.9
354	RES	613,098	CAGW	22.465%	137,733	8.11.9
354	RES	(8,679)	JBG	22.338%	(1,939)	8.11.9
354	RES	-	SG	8.043%	-	8.11.9
355	RES	7,777,160	CAGE	0.000%	-	8.11.9
355	RES	(5,308,273)	CAGW	22.465%	(1,192,508)	8.11.9
355	RES	-	JBG	22.338%	-	8.11.9
355	RES	-	SG	8.043%	-	8.11.9
356	RES	9,235,389	CAGE	0.000%	-	8.11.9
356	RES	2,962,459	CAGW	22.465%	665,519	8.11.9
356	RES	-	JBG	22.338%	-	8.11.9
356	RES	(429)	SG	8.043%	(34)	8.11.9
357	RES	67,711	CAGE	0.000%	-	8.11.9
357	RES	(880)	CAGW	22.465%	(198)	8.11.9
358	RES	200,960	CAGE	0.000%	-	8.11.9
		<u>321,600,289</u>			<u>2,069,371</u>	

Description of Adjustment

This adjustment walks the plant balances from December 2014 AMA to December 2014 Year End.
 The associated depreciation expense and accumulated reserve impacts are accounted for in adjustment 6.4

	<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 Rate Base:							
	358	RES	-	CAGW	22.465%	-	8.11.9
	359	RES	10,204	CAGE	0.000%	-	8.11.9
	359	RES	-	CAGW	22.465%	-	8.11.9
	359	RES	-	SG	8.043%	-	8.11.9
	360	RES	20,906	CA	Situs	-	8.11.9
	360	RES	18,093	ID	Situs	-	8.11.9
	360	RES	71,260	OR	Situs	-	8.11.9
	360	RES	261,543	UT	Situs	-	8.11.9
	360	RES	118,074	WA	Situs	118,074	8.11.9
	360	RES	21,272	WY-All	Situs	-	8.11.9
	360	RES	121,613	WY-All	Situs	-	8.11.9
	361	RES	65,996	CA	Situs	-	8.11.9
	361	RES	40,988	ID	Situs	-	8.11.9
	361	RES	990,426	OR	Situs	-	8.11.9
	361	RES	1,591,569	UT	Situs	-	8.11.9
	361	RES	210,406	WA	Situs	210,406	8.11.9
	361	RES	863,560	WY-All	Situs	-	8.11.9
	361	RES	21,902	WY-All	Situs	-	8.11.9
	362	RES	781,113	CA	Situs	-	8.11.9
	362	RES	248,247	ID	Situs	-	8.11.9
	362	RES	4,051,629	OR	Situs	-	8.11.9
	362	RES	(1,144,643)	UT	Situs	-	8.11.9
	362	RES	5,726,666	WA	Situs	5,726,666	8.11.9
	362	RES	2,152,488	WY-All	Situs	-	8.11.9
	362	RES	123,557	WY-All	Situs	-	8.11.9
	364	RES	689,943	CA	Situs	-	8.11.9
	364	RES	2,065,076	ID	Situs	-	8.11.9
	364	RES	4,415,325	OR	Situs	-	8.11.9
	364	RES	5,262,225	UT	Situs	-	8.11.9
	364	RES	(5,881,635)	WA	Situs	(5,881,635)	8.11.9
	364	RES	2,628,136	WY-All	Situs	-	8.11.9
	364	RES	631,967	WY-All	Situs	-	8.11.9
	365	RES	153,237	CA	Situs	-	8.11.9
	365	RES	214,126	ID	Situs	-	8.11.9
	365	RES	2,525,992	OR	Situs	-	8.11.9
	365	RES	1,308,125	UT	Situs	-	8.11.9
	365	RES	856,600	WA	Situs	856,600	8.11.9
	365	RES	1,543,632	WY-All	Situs	-	8.11.9
	365	RES	135,571	WY-All	Situs	-	8.11.9
	366	RES	102,681	CA	Situs	-	8.11.9
	366	RES	134,225	ID	Situs	-	8.11.9
	366	RES	774,942	OR	Situs	-	8.11.10
	366	RES	2,479,366	UT	Situs	-	8.11.10
	366	RES	457,813	WA	Situs	457,813	8.11.10
	366	RES	907,815	WY-All	Situs	-	8.11.10
			<u>37,772,031</u>			<u>1,487,924</u>	

This adjustment walks the plant balances from December 2014 AMA to December 2014 Year End.

The associated depreciation expense and accumulated reserve impacts are accounted for in adjustment 6.4

	<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 Rate Base:							
	366	RES	212,946	WY-All	Situs	-	8.11.10
	367	RES	199,296	CA	Situs	-	8.11.10
	367	RES	288,788	ID	Situs	-	8.11.10
	367	RES	1,507,893	OR	Situs	-	8.11.10
	367	RES	5,524,372	UT	Situs	-	8.11.10
	367	RES	581,779	WA	Situs	581,779	8.11.10
	367	RES	1,218,910	WY-All	Situs	-	8.11.10
	367	RES	253,253	WY-All	Situs	-	8.11.10
	368	RES	461,358	CA	Situs	-	8.11.10
	368	RES	1,089,281	ID	Situs	-	8.11.10
	368	RES	4,192,239	OR	Situs	-	8.11.10
	368	RES	8,568,088	UT	Situs	-	8.11.10
	368	RES	1,092,475	WA	Situs	1,092,475	8.11.10
	368	RES	2,325,008	WY-All	Situs	-	8.11.10
	368	RES	161,152	WY-All	Situs	-	8.11.10
	369	RES	251,913	CA	Situs	-	8.11.10
	369	RES	860,491	ID	Situs	-	8.11.10
	369	RES	4,115,417	OR	Situs	-	8.11.10
	369	RES	5,895,196	UT	Situs	-	8.11.10
	369	RES	884,215	WA	Situs	884,215	8.11.10
	369	RES	959,937	WY-All	Situs	-	8.11.10
	369	RES	354,925	WY-All	Situs	-	8.11.10
	370	RES	(17,978)	CA	Situs	-	8.11.10
	370	RES	153,097	ID	Situs	-	8.11.10
	370	RES	277,356	OR	Situs	-	8.11.10
	370	RES	783,584	UT	Situs	-	8.11.10
	370	RES	123,213	WA	Situs	123,213	8.11.10
	370	RES	158,629	WY-All	Situs	-	8.11.10
	370	RES	10,704	WY-All	Situs	-	8.11.10
	371	RES	(35)	CA	Situs	-	8.11.10
	371	RES	-	ID	Situs	-	8.11.10
	371	RES	18,272	OR	Situs	-	8.11.10
	371	RES	(16,351)	UT	Situs	-	8.11.10
	371	RES	928	WA	Situs	928	8.11.10
	371	RES	3,530	WY-All	Situs	-	8.11.10
	371	RES	189	WY-All	Situs	-	8.11.10
	373	RES	(1,813)	CA	Situs	-	8.11.10
	373	RES	14,631	ID	Situs	-	8.11.10
	373	RES	126,448	OR	Situs	-	8.11.10
	373	RES	48,017	UT	Situs	-	8.11.10
	373	RES	12,411	WA	Situs	12,411	8.11.10
	373	RES	55,151	WY-All	Situs	-	8.11.10
	373	RES	3,237	WY-All	Situs	-	8.11.10
	389	RES	-	CA	Situs	-	8.11.10
	389	RES	-	CAGE	0.000%	-	8.11.10
			<u>42,752,153</u>			<u>2,695,021</u>	

Description of Adjustment

This adjustment walks the plant balances from December 2014 AMA to December 2014 Year End.

The associated depreciation expense and accumulated reserve impacts are accounted for in adjustment 6.4

ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
Adjustment to Rate Base:						
389	RES	-	CN	6.907%	-	8.11.10
389	RES	-	ID	Situs	-	8.11.10
389	RES	-	OR	Situs	-	8.11.10
389	RES	(16,067)	SO	6.603%	(1,061)	8.11.10
389	RES	-	UT	Situs	-	8.11.10
389	RES	-	WA	Situs	-	8.11.10
389	RES	-	WY-All	Situs	-	8.11.10
389	RES	-	WY-All	Situs	-	8.11.10
390	RES	222,463	CA	Situs	-	8.11.10
390	RES	-	CAEE	0.000%	-	8.11.10
390	RES	130,313	CAGE	0.000%	-	8.11.10
390	RES	-	CAGW	22.465%	-	8.11.10
390	RES	15,740	CN	6.907%	1,087	8.11.10
390	RES	177,982	ID	Situs	-	8.11.10
390	RES	-	JBG	22.338%	-	8.11.10
390	RES	691,985	OR	Situs	-	8.11.10
390	RES	2,758,169	SO	6.603%	182,126	8.11.10
390	RES	487,615	UT	Situs	-	8.11.11
390	RES	10,854	WA	Situs	10,854	8.11.11
390	RES	64,054	WY-All	Situs	-	8.11.11
390	RES	51,076	WY-All	Situs	-	8.11.11
391	RES	(5,553)	CA	Situs	-	8.11.11
391	RES	-	CAEE	0.000%	-	8.11.11
391	RES	(92,408)	CAGE	0.000%	-	8.11.11
391	RES	(94,741)	CAGW	22.465%	(21,284)	8.11.11
391	RES	(556,123)	CN	6.907%	(38,413)	8.11.11
391	RES	(38,486)	ID	Situs	-	8.11.11
391	RES	-	JBE	22.660%	-	8.11.11
391	RES	(16,254)	JBG	22.338%	(3,631)	8.11.11
391	RES	(53,039)	OR	Situs	-	8.11.11
391	RES	(3,117,465)	SO	6.603%	(205,851)	8.11.11
391	RES	54,732	UT	Situs	-	8.11.11
391	RES	(63,252)	WA	Situs	(63,252)	8.11.11
391	RES	(220,053)	WY-All	Situs	-	8.11.11
391	RES	38	WY-All	Situs	-	8.11.11
392	RES	(18,566)	CA	Situs	-	8.11.11
392	RES	-	CAEE	0.000%	-	8.11.11
392	RES	51,536	CAGE	0.000%	-	8.11.11
392	RES	(8,000)	CAGW	22.465%	(1,797)	8.11.11
392	RES	47,690	ID	Situs	-	8.11.11
392	RES	-	JBG	22.338%	-	8.11.11
392	RES	362,259	OR	Situs	-	8.11.11
392	RES	84,813	SO	6.603%	5,600	8.11.11
392	RES	194,630	UT	Situs	-	8.11.11
392	RES	61,315	WA	Situs	61,315	8.11.11
		<u>1,167,259</u>			<u>(74,306)</u>	

Description of Adjustment

This adjustment walks the plant balances from December 2014 AMA to December 2014 Year End.

The associated depreciation expense and accumulated reserve impacts are accounted for in adjustment 6.4

	<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 Rate Base:							
	392	RES	75,790	WY-All	Situs	-	8.11.11
	392	RES	(29,833)	WY-All	Situs	-	8.11.11
	393	RES	(368)	CA	Situs	-	8.11.11
	393	RES	68,458	CAGE	0.000%	-	8.11.11
	393	RES	6,146	CAGW	22.465%	1,381	8.11.11
	393	RES	(734)	ID	Situs	-	8.11.11
	393	RES	(1,506)	JBG	22.338%	(336)	8.11.11
	393	RES	9,384	OR	Situs	-	8.11.11
	393	RES	(5,602)	SO	6.603%	(370)	8.11.11
	393	RES	160,491	UT	Situs	-	8.11.11
	393	RES	2,768	WA	Situs	2,768	8.11.11
	393	RES	(2,542)	WY-All	Situs	-	8.11.11
	393	RES	(807)	WY-All	Situs	-	8.11.11
	394	RES	6,356	CA	Situs	-	8.11.11
	394	RES	-	CAEE	0.000%	-	8.11.11
	394	RES	261,316	CAGE	0.000%	-	8.11.11
	394	RES	6,922	CAGW	22.465%	1,555	8.11.11
	394	RES	4,309	ID	Situs	-	8.11.11
	394	RES	2,640	JBG	22.338%	590	8.11.11
	394	RES	137,606	OR	Situs	-	8.11.11
	394	RES	(1,826)	SO	6.603%	(121)	8.11.11
	394	RES	172,778	UT	Situs	-	8.11.11
	394	RES	6,537	WA	Situs	6,537	8.11.11
	394	RES	(20,425)	WY-All	Situs	-	8.11.11
	394	RES	(108)	WY-All	Situs	-	8.11.11
	395	RES	(1,138)	CA	Situs	-	8.11.11
	395	RES	27,587	CAGE	0.000%	-	8.11.11
	395	RES	5,632	CAGW	22.465%	1,265	8.11.11
	395	RES	18,916	ID	Situs	-	8.11.11
	395	RES	(708)	JBG	22.338%	(158)	8.11.11
	395	RES	90,626	OR	Situs	-	8.11.11
	395	RES	(23,602)	SO	6.603%	(1,558)	8.11.11
	395	RES	50,790	UT	Situs	-	8.11.11
	395	RES	-4,532	WA	Situs	4,532	8.11.11
	395	RES	269,758	WY-All	Situs	-	8.11.11
	395	RES	(4,348)	WY-All	Situs	-	8.11.11
	396	RES	(45,172)	CA	Situs	-	8.11.11
	396	RES	-	CAEE	0.000%	-	8.11.11
	396	RES	686,996	CAGE	0.000%	-	8.11.12
	396	RES	4,544	CAGW	22.465%	1,021	8.11.12
	396	RES	589,374	ID	Situs	-	8.11.12
	396	RES	121,440	JBG	22.338%	27,127	8.11.12
	396	RES	1,224,132	OR	Situs	-	8.11.12
	396	RES	491,802	SO	6.603%	32,474	8.11.12
	396	RES	214,806	UT	Situs	-	8.11.12
			<u>4,583,719</u>			<u>76,706</u>	

Description of Adjustment

This adjustment walks the plant balances from December 2014 AMA to December 2014 Year End.
 The associated depreciation expense and accumulated reserve impacts are accounted for in adjustment 6.4

	<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 Rate Base:							
	396	RES	-	WA	Situs	-	8.11.12
	396	RES	32,517	WY-All	Situs	-	8.11.12
	396	RES	133,594	WY-All	Situs	-	8.11.12
	397	RES	86,404	CA	Situs	-	8.11.12
	397	RES	14,264	CAEE	0.000%	-	8.11.12
	397	RES	2,758,240	CAGE	0.000%	-	8.11.12
	397	RES	1,059,031	CAGW	22.465%	237,912	8.11.12
	397	RES	(71,941)	CN	6.907%	(4,969)	8.11.12
	397	RES	651,571	ID	Situs	-	8.11.12
	397	RES	127,880	JBG	22.338%	28,565	8.11.12
	397	RES	2,171,005	OR	Situs	-	8.11.12
	397	RES	-	SG	8.043%	-	8.11.12
	397	RES	(1,758,650)	SO	6.603%	(116,126)	8.11.12
	397	RES	777,612	UT	Situs	-	8.11.12
	397	RES	(676,985)	WA	Situs	(676,985)	8.11.12
	397	RES	314,625	WY-All	Situs	-	8.11.12
	397	RES	41,694	WY-All	Situs	-	8.11.12
	398	RES	43	CA	Situs	-	8.11.12
	398	RES	(46)	CAEE	0.000%	-	8.11.12
	398	RES	32,766	CAGE	0.000%	-	8.11.12
	398	RES	(2,483)	CAGW	22.465%	(558)	8.11.12
	398	RES	-	CN	6.907%	-	8.11.12
	398	RES	283	ID	Situs	-	8.11.12
	398	RES	0	JBG	22.338%	0	8.11.12
	398	RES	1,666	OR	Situs	-	8.11.12
	398	RES	122,013	SO	6.603%	8,057	8.11.12
	398	RES	28,954	UT	Situs	-	8.11.12
	398	RES	(389)	WA	Situs	(389)	8.11.12
	398	RES	(212)	WY-All	Situs	-	8.11.12
	398	RES	-	WY-All	Situs	-	8.11.12
	399	RES	(1,692,030)	CAEE	0.000%	-	8.11.12
	DP	RES	889,058	CA	Situs	-	8.11.12
	DP	RES	(727,898)	ID	Situs	-	8.11.12
	DP	RES	976,919	OR	Situs	-	8.11.12
	DP	RES	-	SG	8.043%	-	8.11.12
	DP	RES	-	SNPD	6.207%	-	8.11.12
	DP	RES	1,952,319	UT	Situs	-	8.11.12
	DP	RES	3,143,656	WA	Situs	3,143,656	8.11.12
	DP	RES	(375,488)	WY-All	Situs	-	8.11.12
	GP	RES	-	CAGE	0.000%	-	8.11.12
	GP	RES	-	CAGW	22.465%	-	8.11.12
	GP	RES	4,342,935	SO	6.603%	286,771	8.11.12
	IP	RES	-	SO	6.603%	-	8.11.12
	OP	RES	-	CAGE	0.000%	-	8.11.12
	OP	RES	-	CAGW	22.465%	-	8.11.12
			<u>14,352,928</u>			<u>2,905,934</u>	

This adjustment walks the plant balances from December 2014 AMA to December 2014 Year End.
 The associated depreciation expense and accumulated reserve impacts are accounted for in adjustment 6.4

	<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 Rate Base:							
	OP	RES	135	SG	8.043%	11	8.11.12
	SP	RES	227,953	CAGE	0.000%	-	8.11.12
	SP	RES	-	CAGW	22.465%	-	8.11.12
	SP	RES	9,995,069	SG	8.043%	803,873	8.11.12
	TP	RES	7,143,322	CAGE	0.000%	-	8.11.12
	TP	RES	6,131,229	CAGW	22.465%	1,377,386	8.11.12
	TP	RES	-	SG	8.043%	-	8.11.12
			<u>23,497,709</u>			<u>2,181,270</u>	
Total Adjustment			<u>541,383,672</u>			<u>14,833,859</u>	8.11.12

Description of Adjustment

This adjustment walks the plant balances from December 2014 AMA to December 2014 Year End.

The associated depreciation expense and accumulated reserve impacts are accounted for in adjustment 6.4

Indicator	Factor	Account	Dec 2014 AMA	Dec 2014 YE	Major Plant Additions Adj	Adjustment	Reference
302CAGE	302	CAGE	14,386,245	14,386,245	-	-	Ref. 8.11
302CAGW	302	CAGW	179,426,660	178,725,803	-	(700,857)	Ref. 8.11
302IDU	302	IDU	1,000,000	1,000,000	-	-	Ref. 8.11
302UT	302	UT	(32,081,215)	(32,081,215)	-	(0)	Ref. 8.11
303CA	303	CA	402,315	425,687	-	23,372	Ref. 8.11
303CAEE	303	CAEE	3,687,563	3,687,563	-	-	Ref. 8.11
303CAGE	303	CAGE	70,408,624	72,425,754	-	2,017,130	Ref. 8.11
303CAGW	303	CAGW	79,406,561	84,247,506	-	4,840,946	Ref. 8.11
303CN	303	CN	126,925,320	132,806,716	143,795	5,737,601	Ref. 8.11
303IDU	303	IDU	3,108,611	3,109,808	-	1,197	Ref. 8.11
303JBG	303	JBG	589,849	1,041,005	-	451,156	Ref. 8.11
303OR	303	OR	4,321,459	4,333,585	-	12,126	Ref. 8.11
303SG	303	SG	1,581,299	1,581,299	-	-	Ref. 8.11
303SO	303	SO	360,046,553	362,048,660	2,266,406	(264,299)	Ref. 8.11
303UT	303	UT	3,172,238	3,264,184	-	91,946	Ref. 8.11
303WA	303	WA	1,508,049	1,508,049	-	-	Ref. 8.11
303WYP	303	WYP	1,525,055	1,533,552	-	8,497	Ref. 8.11
310CAGE	310	CAGE	90,654,586	90,654,894	-	309	Ref. 8.11
310CAGW	310	CAGW	1,788,441	1,788,644	-	203	Ref. 8.11
310JBG	310	JBG	1,161,925	1,161,925	-	-	Ref. 8.11
311CAGE	311	CAGE	808,353,080	809,400,317	-	1,047,237	Ref. 8.11
311CAGW	311	CAGW	66,386,418	66,438,268	-	51,850	Ref. 8.11
311JBG	311	JBG	139,307,641	139,955,741	-	648,100	Ref. 8.11
312CAGE	312	CAGE	3,348,165,633	3,413,663,508	-	65,497,875	Ref. 8.11
312CAGW	312	CAGW	122,579,320	123,885,296	325,359	980,616	Ref. 8.11
312JBG	312	JBG	697,187,353	699,179,045	2,962,203	(970,510)	Ref. 8.11
314CAGE	314	CAGE	736,153,540	737,154,619	-	1,001,079	Ref. 8.11
314CAGW	314	CAGW	56,193,783	56,541,583	-	347,799	Ref. 8.11
314JBG	314	JBG	201,332,132	201,832,251	-	500,119	Ref. 8.11
315CAGE	315	CAGE	412,139,181	417,339,940	-	5,200,759	Ref. 8.11
315CAGW	315	CAGW	13,350,993	13,355,117	-	4,124	Ref. 8.11
315JBG	315	JBG	60,513,103	60,807,362	-	294,259	Ref. 8.11
316CAGE	316	CAGE	26,640,930	26,682,874	-	41,943	Ref. 8.11
316CAGW	316	CAGW	321,175	321,058	-	(116)	Ref. 8.11
316JBG	316	JBG	4,124,196	4,114,814	-	(9,382)	Ref. 8.11
330CAGE	330	CAGE	5,946,696	5,946,696	-	-	Ref. 8.11
330CAGW	330	CAGW	25,370,020	25,370,020	-	-	Ref. 8.11
331CAGE	331	CAGE	15,539,497	15,574,879	-	35,382	Ref. 8.11
331CAGW	331	CAGW	217,075,802	230,686,310	-	13,610,508	Ref. 8.11
332CAGE	332	CAGE	92,380,334	93,549,528	-	1,169,194	Ref. 8.11
332CAGW	332	CAGW	384,343,693	387,167,318	13,357,941	(10,534,316)	Ref. 8.11
333CAGE	333	CAGE	40,307,986	40,369,416	-	61,430	Ref. 8.11
333CAGW	333	CAGW	82,409,478	86,341,215	-	3,931,737	Ref. 8.11
334CAGE	334	CAGE	11,495,588	11,607,799	-	112,210	Ref. 8.11
334CAGW	334	CAGW	64,823,248	65,239,606	-	416,358	Ref. 8.11
335CAGE	335	CAGE	169,700	169,700	-	-	Ref. 8.11
335CAGW	335	CAGW	2,190,401	2,190,668	-	267	Ref. 8.11.1
336CAGE	336	CAGE	2,068,463	2,068,425	-	(38)	Ref. 8.11.1
336CAGW	336	CAGW	18,038,507	18,297,603	-	259,095	Ref. 8.11.1
340CAGE	340	CAGE	35,001,417	40,126,798	-	5,125,381	Ref. 8.11.1
340CAGW	340	CAGW	2,816,036	2,816,036	-	-	Ref. 8.11.1
340OR	340	OR	74,986	74,986	-	-	Ref. 8.11.1
341CAGE	341	CAGE	145,238,865	169,049,533	-	23,810,668	Ref. 8.11.1
341CAGW	341	CAGW	57,411,174	57,411,174	-	-	Ref. 8.11.1
342CAGE	342	CAGE	12,416,341	14,247,167	-	1,830,825	Ref. 8.11.1
342CAGW	342	CAGW	1,622,667	1,622,667	-	-	Ref. 8.11.1
343CAGE	343	CAGE	1,815,620,189	1,940,855,402	-	125,235,213	Ref. 8.11.1
343CAGW	343	CAGW	954,871,177	955,993,690	-	1,122,513	Ref. 8.11.1
344CAGE	344	CAGE	279,309,873	338,031,699	-	58,721,826	Ref. 8.11.1
344CAGW	344	CAGW	131,170,675	132,696,876	-	1,526,202	Ref. 8.11.1
345CAGE	345	CAGE	208,950,324	237,365,334	-	28,415,010	Ref. 8.11.1
345CAGW	345	CAGW	87,441,470	87,653,977	-	212,507	Ref. 8.11.1
346CAGE	346	CAGE	9,958,567	11,073,733	-	1,115,165	Ref. 8.11.1
346CAGW	346	CAGW	4,028,379	4,028,379	-	-	Ref. 8.11.1
350CAGE	350	CAGE	196,981,510	198,822,731	-	1,841,221	Ref. 8.11.1
350CAGW	350	CAGW	30,212,395	30,247,138	-	34,743	Ref. 8.11.1

Indicator	Factor	Account	Dec 2014 AMA	Dec 2014 YE	Major Plant Additions Adj	Adjustment	Reference
350JBG	350	JBG	1,061,187	1,061,187	-	-	Ref. 8.11.1
350SG	350	SG	100,388	100,388	-	-	Ref. 8.11.1
352CAGE	352	CAGE	158,416,908	167,186,291	-	8,769,384	Ref. 8.11.1
352CAGW	352	CAGW	41,223,523	41,830,086	-	606,562	Ref. 8.11.1
352JBG	352	JBG	1,391,867	1,391,649	-	(219)	Ref. 8.11.1
352SG	352	SG	3,167	3,167	-	-	Ref. 8.11.1
353CAGE	353	CAGE	1,338,871,522	1,374,039,513	-	35,167,991	Ref. 8.11.1
353CAGW	353	CAGW	438,483,502	443,540,872	-	5,057,370	Ref. 8.11.1
353JBG	353	JBG	32,905,047	35,052,066	-	2,147,019	Ref. 8.11.1
353SG	353	SG	952,147	952,147	-	-	Ref. 8.11.1
354CAGE	354	CAGE	1,025,787,881	1,030,850,951	-	5,063,069	Ref. 8.11.1
354CAGW	354	CAGW	171,971,314	172,584,412	-	613,098	Ref. 8.11.1
354JBG	354	JBG	14,249,528	14,240,850	-	(8,679)	Ref. 8.11.1
354SG	354	SG	123,630	123,630	-	-	Ref. 8.11.1
355CAGE	355	CAGE	474,260,177	482,037,337	-	7,777,160	Ref. 8.11.1
355CAGW	355	CAGW	245,297,349	250,925,871	10,936,795	(5,308,273)	Ref. 8.11.1
355JBG	355	JBG	3,944	3,944	-	-	Ref. 8.11.1
355SG	355	SG	661,717	661,717	-	-	Ref. 8.11.1
356CAGE	356	CAGE	758,270,303	767,505,692	-	9,235,389	Ref. 8.11.1
356CAGW	356	CAGW	294,126,022	297,088,481	-	2,962,459	Ref. 8.11.1
356JBG	356	JBG	7,623,350	7,623,350	-	-	Ref. 8.11.1
356SG	356	SG	1,498,279	1,497,850	-	(429)	Ref. 8.11.1
357CAGE	357	CAGE	3,218,766	3,286,477	-	67,711	Ref. 8.11.1
357CAGW	357	CAGW	233,969	233,089	-	(880)	Ref. 8.11.1
358CAGE	358	CAGE	7,511,460	7,712,420	-	200,960	Ref. 8.11.1
358CAGW	358	CAGW	322,933	322,933	-	-	Ref. 8.11.2
359CAGE	359	CAGE	4,855,885	4,866,089	-	10,204	Ref. 8.11.2
359CAGW	359	CAGW	7,055,229	7,055,229	-	-	Ref. 8.11.2
359SG	359	SG	15,883	15,883	-	-	Ref. 8.11.2
360CA	360	CA	1,729,800	1,750,705	-	20,906	Ref. 8.11.2
360IDU	360	IDU	1,506,272	1,524,365	-	18,093	Ref. 8.11.2
360OR	360	OR	13,725,822	13,797,082	-	71,260	Ref. 8.11.2
360UT	360	UT	37,965,558	38,227,101	-	261,543	Ref. 8.11.2
360WA	360	WA	1,692,485	1,810,559	-	118,074	Ref. 8.11.2
360WYP	360	WYP	2,627,347	2,648,619	-	21,272	Ref. 8.11.2
360WYU	360	WYU	3,159,531	3,281,144	-	121,613	Ref. 8.11.2
361CA	361	CA	4,472,449	4,538,446	-	65,996	Ref. 8.11.2
361IDU	361	IDU	2,255,244	2,296,232	-	40,988	Ref. 8.11.2
361OR	361	OR	24,779,343	25,769,770	-	990,426	Ref. 8.11.2
361UT	361	UT	52,265,395	53,856,964	-	1,591,569	Ref. 8.11.2
361WA	361	WA	2,605,781	2,816,187	-	210,406	Ref. 8.11.2
361WYP	361	WYP	11,214,462	12,078,022	-	863,560	Ref. 8.11.2
361WYU	361	WYU	2,849,041	2,870,943	-	21,902	Ref. 8.11.2
362CA	362	CA	27,669,921	28,451,034	-	781,113	Ref. 8.11.2
362IDU	362	IDU	28,888,101	29,136,349	-	248,247	Ref. 8.11.2
362OR	362	OR	226,279,428	230,331,057	-	4,051,629	Ref. 8.11.2
362UT	362	UT	449,919,852	448,775,209	-	(1,144,643)	Ref. 8.11.2
362WA	362	WA	51,120,788	56,847,454	-	5,726,666	Ref. 8.11.2
362WYP	362	WYP	113,590,274	115,742,762	-	2,152,488	Ref. 8.11.2
362WYU	362	WYU	10,498,751	10,622,308	-	123,557	Ref. 8.11.2
364CA	364	CA	61,129,879	61,819,822	-	689,943	Ref. 8.11.2
364IDU	364	IDU	76,611,883	78,676,960	-	2,065,076	Ref. 8.11.2
364OR	364	OR	348,979,595	353,394,920	-	4,415,325	Ref. 8.11.2
364UT	364	UT	341,676,813	346,939,039	-	5,262,225	Ref. 8.11.2
364WA	364	WA	96,512,930	97,324,617	6,693,323	(5,881,635)	Ref. 8.11.2
364WYP	364	WYP	111,969,618	114,597,755	-	2,628,136	Ref. 8.11.2
364WYU	364	WYU	25,340,134	25,972,101	-	631,967	Ref. 8.11.2
365CA	365	CA	34,697,439	34,850,675	-	153,237	Ref. 8.11.2
365IDU	365	IDU	35,642,930	35,857,057	-	214,126	Ref. 8.11.2
365OR	365	OR	244,469,061	246,995,053	-	2,525,992	Ref. 8.11.2
365UT	365	UT	219,833,771	221,141,896	-	1,308,125	Ref. 8.11.2
365WA	365	WA	61,263,412	62,120,011	-	856,600	Ref. 8.11.2
365WYP	365	WYP	89,182,716	90,726,347	-	1,543,632	Ref. 8.11.2
365WYU	365	WYU	13,428,636	13,564,207	-	135,571	Ref. 8.11.2
366CA	366	CA	16,781,125	16,883,807	-	102,681	Ref. 8.11.2
366IDU	366	IDU	8,736,767	8,870,991	-	134,225	Ref. 8.11.2

Indicator	Factor	Account	Dec 2014 AMA	Dec 2014 YE	Major Plant Additions Adj	Adjustment	Reference
366OR	366	OR	89,037,567	89,812,509	-	774,942	Ref. 8.11.2
366UT	366	UT	180,317,515	182,796,881	-	2,479,366	Ref. 8.11.2
366WA	366	WA	16,732,643	17,190,456	-	457,813	Ref. 8.11.2
366WYP	366	WYP	18,468,229	19,376,043	-	907,815	Ref. 8.11.2
366WYU	366	WYU	4,292,061	4,505,008	-	212,946	Ref. 8.11.3
367CA	367	CA	18,466,075	18,665,371	-	199,296	Ref. 8.11.3
367IDU	367	IDU	25,870,126	26,158,914	-	288,788	Ref. 8.11.3
367OR	367	OR	166,585,651	168,093,544	-	1,507,893	Ref. 8.11.3
367UT	367	UT	493,087,747	498,612,119	-	5,524,372	Ref. 8.11.3
367WA	367	WA	23,582,510	24,164,289	-	581,779	Ref. 8.11.3
367WYP	367	WYP	38,064,803	39,283,712	-	1,218,910	Ref. 8.11.3
367WYU	367	WYU	17,271,402	17,524,654	-	253,253	Ref. 8.11.3
368CA	368	CA	50,339,420	50,800,778	-	461,358	Ref. 8.11.3
368IDU	368	IDU	74,566,717	75,655,999	-	1,089,281	Ref. 8.11.3
368OR	368	OR	411,359,180	415,551,418	-	4,192,239	Ref. 8.11.3
368UT	368	UT	462,609,531	471,177,620	-	8,568,088	Ref. 8.11.3
368WA	368	WA	103,735,211	104,827,686	-	1,092,475	Ref. 8.11.3
368WYP	368	WYP	93,216,894	95,541,902	-	2,325,008	Ref. 8.11.3
368WYU	368	WYU	14,421,498	14,582,650	-	161,152	Ref. 8.11.3
369CA	369	CA	24,334,034	24,585,947	-	251,913	Ref. 8.11.3
369IDU	369	IDU	34,119,577	34,980,068	-	860,491	Ref. 8.11.3
369OR	369	OR	244,340,870	248,456,287	-	4,115,417	Ref. 8.11.3
369UT	369	UT	251,928,095	257,823,291	-	5,895,196	Ref. 8.11.3
369WA	369	WA	55,776,042	56,660,257	-	884,215	Ref. 8.11.3
369WYP	369	WYP	44,199,453	45,159,390	-	959,937	Ref. 8.11.3
369WYU	369	WYU	11,819,509	12,174,434	-	354,925	Ref. 8.11.3
370CA	370	CA	4,070,634	4,052,656	-	(17,978)	Ref. 8.11.3
370IDU	370	IDU	13,750,586	13,903,683	-	153,097	Ref. 8.11.3
370OR	370	OR	60,109,425	60,386,781	-	277,356	Ref. 8.11.3
370UT	370	UT	75,540,930	76,324,514	-	783,584	Ref. 8.11.3
370WA	370	WA	11,584,894	11,708,107	-	123,213	Ref. 8.11.3
370WYP	370	WYP	12,203,009	12,361,639	-	158,629	Ref. 8.11.3
370WYU	370	WYU	2,154,044	2,164,749	-	10,704	Ref. 8.11.3
371CA	371	CA	270,459	270,425	-	(35)	Ref. 8.11.3
371IDU	371	IDU	169,054	169,054	-	-	Ref. 8.11.3
371OR	371	OR	2,554,408	2,572,679	-	18,272	Ref. 8.11.3
371UT	371	UT	4,361,517	4,345,166	-	(16,351)	Ref. 8.11.3
371WA	371	WA	511,547	512,475	-	928	Ref. 8.11.3
371WYP	371	WYP	806,491	810,021	-	3,530	Ref. 8.11.3
371WYU	371	WYU	151,943	152,132	-	189	Ref. 8.11.3
373CA	373	CA	702,381	700,568	-	(1,813)	Ref. 8.11.3
373IDU	373	IDU	650,937	665,568	-	14,631	Ref. 8.11.3
373OR	373	OR	22,804,979	22,931,426	-	126,448	Ref. 8.11.3
373UT	373	UT	22,330,394	22,378,412	-	48,017	Ref. 8.11.3
373WA	373	WA	4,205,733	4,218,144	-	12,411	Ref. 8.11.3
373WYP	373	WYP	8,175,414	8,230,565	-	55,151	Ref. 8.11.3
373WYU	373	WYU	2,244,453	2,247,690	-	3,237	Ref. 8.11.3
389CA	389	CA	635,804	635,804	-	-	Ref. 8.11.3
389CAGE	389	CAGE	1,560	1,560	-	-	Ref. 8.11.3
389CN	389	CN	1,128,506	1,128,506	-	-	Ref. 8.11.4
389IDU	389	IDU	197,639	197,639	-	-	Ref. 8.11.4
389OR	389	OR	4,604,376	4,604,376	-	-	Ref. 8.11.4
389SO	389	SO	7,532,369	7,516,302	-	(16,067)	Ref. 8.11.4
389UT	389	UT	4,068,287	4,068,287	-	-	Ref. 8.11.4
389WA	389	WA	1,098,826	1,098,826	-	-	Ref. 8.11.4
389WYP	389	WYP	1,468,113	1,468,113	-	-	Ref. 8.11.4
389WYU	389	WYU	677,198	677,198	-	-	Ref. 8.11.4
390CA	390	CA	3,488,485	3,710,948	-	222,463	Ref. 8.11.4
390CAEE	390	CAEE	8,922	8,922	-	-	Ref. 8.11.4
390CAGE	390	CAGE	4,242,609	4,372,923	-	130,313	Ref. 8.11.4
390CAGW	390	CAGW	3,252,622	3,252,622	-	-	Ref. 8.11.4
390CN	390	CN	11,005,817	11,021,558	-	15,740	Ref. 8.11.4
390IDU	390	IDU	10,748,140	10,926,122	-	177,982	Ref. 8.11.4
390JBG	390	JBG	19,191	19,191	-	-	Ref. 8.11.4
390OR	390	OR	34,988,980	35,680,965	-	691,985	Ref. 8.11.4
390SO	390	SO	95,551,523	98,309,692	-	2,758,169	Ref. 8.11.4

Indicator	Factor	Account	Dec 2014 AMA	Dec 2014 YE	Major Plant Additions Adj	Adjustment	Reference
390UT	390	UT	42,515,825	43,003,440	-	487,615	Ref. 8.11.4
390WA	390	WA	13,692,792	13,703,646	-	10,854	Ref. 8.11.4
390WYP	390	WYP	11,230,901	11,294,955	-	64,054	Ref. 8.11.4
390WYU	390	WYU	3,573,555	3,624,631	-	51,076	Ref. 8.11.4
391CA	391	CA	259,925	254,373	-	(5,553)	Ref. 8.11.4
391CAEE	391	CAEE	50,087	50,087	-	-	Ref. 8.11.4
391CAGE	391	CAGE	3,090,919	2,998,511	-	(92,408)	Ref. 8.11.4
391CAGW	391	CAGW	659,412	564,671	-	(94,741)	Ref. 8.11.4
391CN	391	CN	7,006,338	6,450,214	-	(556,123)	Ref. 8.11.4
391IDU	391	IDU	614,849	576,364	-	(38,486)	Ref. 8.11.4
391JBE	391	JBE	1,070	1,070	-	-	Ref. 8.11.4
391JBG	391	JBG	440,825	424,571	-	(16,254)	Ref. 8.11.4
391OR	391	OR	3,184,144	3,131,105	-	(53,039)	Ref. 8.11.4
391SO	391	SO	64,976,010	61,858,546	-	(3,117,465)	Ref. 8.11.4
391UT	391	UT	2,282,432	2,337,163	-	54,732	Ref. 8.11.4
391WA	391	WA	1,078,749	1,015,497	-	(63,252)	Ref. 8.11.4
391WYP	391	WYP	2,635,528	2,415,475	-	(220,053)	Ref. 8.11.4
391WYU	391	WYU	107,324	107,362	-	38	Ref. 8.11.4
392CA	392	CA	2,193,054	2,174,487	-	(18,566)	Ref. 8.11.4
392CAEE	392	CAEE	429,830	429,830	-	-	Ref. 8.11.4
392CAGE	392	CAGE	13,244,383	13,295,919	-	51,536	Ref. 8.11.4
392CAGW	392	CAGW	5,279,180	5,271,180	-	(8,000)	Ref. 8.11.4
392IDU	392	IDU	5,293,022	5,340,713	-	47,690	Ref. 8.11.4
392JBG	392	JBG	1,485,029	1,485,029	-	-	Ref. 8.11.4
392OR	392	OR	23,427,558	23,789,817	-	362,259	Ref. 8.11.4
392SO	392	SO	7,136,193	7,221,007	-	84,813	Ref. 8.11.4
392UT	392	UT	33,116,780	33,311,410	-	194,630	Ref. 8.11.4
392WA	392	WA	5,033,685	5,095,000	-	61,315	Ref. 8.11.4
392WYP	392	WYP	7,782,117	7,857,908	-	75,790	Ref. 8.11.5
392WYU	392	WYU	1,488,336	1,458,503	-	(29,833)	Ref. 8.11.5
393CA	393	CA	222,503	222,134	-	(368)	Ref. 8.11.5
393CAGE	393	CAGE	4,030,992	4,099,449	-	68,458	Ref. 8.11.5
393CAGW	393	CAGW	696,306	702,452	-	6,146	Ref. 8.11.5
393IDU	393	IDU	408,547	407,813	-	(734)	Ref. 8.11.5
393JBG	393	JBG	668,362	666,857	-	(1,506)	Ref. 8.11.5
393OR	393	OR	2,946,333	2,955,716	-	9,384	Ref. 8.11.5
393SO	393	SO	189,864	184,262	-	(5,602)	Ref. 8.11.5
393UT	393	UT	3,588,339	3,748,831	-	160,491	Ref. 8.11.5
393WA	393	WA	764,227	766,995	-	2,768	Ref. 8.11.5
393WYP	393	WYP	887,151	884,609	-	(2,542)	Ref. 8.11.5
393WYU	393	WYU	21,446	20,639	-	(807)	Ref. 8.11.5
394CA	394	CA	756,660	763,016	-	6,356	Ref. 8.11.5
394CAEE	394	CAEE	5,617	5,617	-	-	Ref. 8.11.5
394CAGE	394	CAGE	18,733,943	18,995,260	-	261,316	Ref. 8.11.5
394CAGW	394	CAGW	2,867,064	2,873,986	-	6,922	Ref. 8.11.5
394IDU	394	IDU	1,964,217	1,968,526	-	4,309	Ref. 8.11.5
394JBG	394	JBG	3,238,423	3,241,063	-	2,640	Ref. 8.11.5
394OR	394	OR	10,451,585	10,589,190	-	137,606	Ref. 8.11.5
394SO	394	SO	3,730,022	3,728,196	-	(1,826)	Ref. 8.11.5
394UT	394	UT	12,938,982	13,111,760	-	172,778	Ref. 8.11.5
394WA	394	WA	2,883,972	2,890,509	-	6,537	Ref. 8.11.5
394WYP	394	WYP	3,864,892	3,844,468	-	(20,425)	Ref. 8.11.5
394WYU	394	WYU	482,322	482,214	-	(108)	Ref. 8.11.5
395CA	395	CA	430,570	429,432	-	(1,138)	Ref. 8.11.5
395CAGE	395	CAGE	4,941,501	4,969,088	-	27,587	Ref. 8.11.5
395CAGW	395	CAGW	1,422,382	1,428,014	-	5,632	Ref. 8.11.5
395IDU	395	IDU	1,404,013	1,422,929	-	18,916	Ref. 8.11.5
395JBG	395	JBG	202,067	201,359	-	(708)	Ref. 8.11.5
395OR	395	OR	8,447,789	8,538,414	-	90,626	Ref. 8.11.5
395SO	395	SO	4,636,881	4,613,280	-	(23,602)	Ref. 8.11.5
395UT	395	UT	7,508,658	7,559,448	-	50,790	Ref. 8.11.5
395WA	395	WA	1,633,075	1,637,607	-	4,532	Ref. 8.11.5
395WYP	395	WYP	2,327,486	2,597,244	-	269,758	Ref. 8.11.5
395WYU	395	WYU	449,329	444,981	-	(4,348)	Ref. 8.11.5
396CA	396	CA	4,302,626	4,257,454	-	(45,172)	Ref. 8.11.5
396CAEE	396	CAEE	45,031	45,031	-	-	Ref. 8.11.5

Indicator	Factor	Account	Dec 2014 AMA	Dec 2014 YE	Major Plant Additions Adj	Adjustment	Reference
396CAGE	396	CAGE	30,208,265	30,895,262	-	686,996	Ref. 8.11.5
396CAGW	396	CAGW	2,437,995	2,442,539	-	4,544	Ref. 8.11.5
396IDU	396	IDU	8,521,595	9,110,969	-	589,374	Ref. 8.11.5
396JBG	396	JBG	9,793,451	9,914,891	-	121,440	Ref. 8.11.5
396OR	396	OR	33,172,109	34,396,241	-	1,224,132	Ref. 8.11.5
396SO	396	SO	1,613,058	2,104,860	-	491,802	Ref. 8.11.5
396UT	396	UT	45,902,732	46,117,538	-	214,806	Ref. 8.11.5
396WA	396	WA	7,337,076	7,337,076	-	-	Ref. 8.11.6
396WYP	396	WYP	12,896,149	12,928,665	-	32,517	Ref. 8.11.6
396WYU	396	WYU	3,302,243	3,435,837	-	133,594	Ref. 8.11.6
397CA	397	CA	5,222,786	5,309,190	-	86,404	Ref. 8.11.6
397CAEE	397	CAEE	320,604	334,869	-	14,264	Ref. 8.11.6
397CAGE	397	CAGE	102,801,033	105,559,273	-	2,758,240	Ref. 8.11.6
397CAGW	397	CAGW	38,515,874	40,106,478	531,573	1,059,031	Ref. 8.11.6
397CN	397	CN	3,469,919	3,500,304	102,326	(71,941)	Ref. 8.11.6
397IDU	397	IDU	9,839,450	10,491,021	-	651,571	Ref. 8.11.6
397JBG	397	JBG	4,317,474	4,445,354	-	127,880	Ref. 8.11.6
397OR	397	OR	55,487,223	57,658,227	-	2,171,005	Ref. 8.11.6
397SG	397	SG	138,684	138,684	-	-	Ref. 8.11.6
397SO	397	SO	77,027,170	78,900,303	3,631,783	(1,758,650)	Ref. 8.11.6
397UT	397	UT	53,636,995	54,414,607	-	777,612	Ref. 8.11.6
397WA	397	WA	12,919,477	12,272,355	29,864	(676,985)	Ref. 8.11.6
397WYP	397	WYP	25,974,588	26,289,212	-	314,625	Ref. 8.11.6
397WYU	397	WYU	4,947,827	4,989,522	-	41,694	Ref. 8.11.6
398CA	398	CA	54,206	54,249	-	43	Ref. 8.11.6
398CAEE	398	CAEE	607	561	-	(46)	Ref. 8.11.6
398CAGE	398	CAGE	1,878,005	1,910,771	-	32,766	Ref. 8.11.6
398CAGW	398	CAGW	334,877	332,394	-	(2,483)	Ref. 8.11.6
398CN	398	CN	216,484	216,484	-	-	Ref. 8.11.6
398IDU	398	IDU	58,884	59,167	-	283	Ref. 8.11.6
398JBG	398	JBG	118,228	118,228	-	0	Ref. 8.11.6
398OR	398	OR	1,065,109	1,066,775	-	1,666	Ref. 8.11.6
398SO	398	SO	2,716,257	2,838,270	-	122,013	Ref. 8.11.6
398UT	398	UT	928,595	957,549	-	28,954	Ref. 8.11.6
398WA	398	WA	200,584	200,195	-	(389)	Ref. 8.11.6
398WYP	398	WYP	185,458	185,245	-	(212)	Ref. 8.11.6
398WYU	398	WYU	17,325	17,325	-	-	Ref. 8.11.6
399CAEE	399	CAEE	300,151,092	298,459,062	-	(1,692,030)	Ref. 8.11.6
DPCA	DP	CA	651,430	1,540,488	-	889,058	Ref. 8.11.6
DPIDU	DP	IDU	1,881,123	1,153,226	-	(727,898)	Ref. 8.11.6
DPOR	DP	OR	6,016,595	6,993,514	-	976,919	Ref. 8.11.6
DPSG	DP	SG	-	-	-	-	Ref. 8.11.6
DPSNPD	DP	SNPD	-	-	-	-	Ref. 8.11.6
DPUT	DP	UT	7,022,342	8,974,661	-	1,952,319	Ref. 8.11.6
DPWA	DP	WA	1,491,303	4,634,959	-	3,143,656	Ref. 8.11.6
DPWYU	DP	WYU	3,788,038	3,412,550	-	(375,488)	Ref. 8.11.6
GPCAGE	GP	CAGE	-	-	-	-	Ref. 8.11.6
GPCAGW	GP	CAGW	-	-	-	-	Ref. 8.11.6
GPSO	GP	SO	3,659,980	8,002,916	-	4,342,935	Ref. 8.11.6
IPSO	IP	SO	-	-	-	-	Ref. 8.11.6
OPCAGE	OP	CAGE	-	-	-	-	Ref. 8.11.6
OPCAGW	OP	CAGW	-	-	-	-	Ref. 8.11.6
OPSG	OP	SG	(135)	-	-	135	Ref. 8.11.7
SPCAGE	SP	CAGE	(2,040,722)	(1,812,769)	-	227,953	Ref. 8.11.7
SPCAGW	SP	CAGW	-	-	-	-	Ref. 8.11.7
SPSG	SP	SG	6,457,831	16,452,900	-	9,995,069	Ref. 8.11.7
TPCAGE	TP	CAGE	25,688,951	32,832,274	-	7,143,322	Ref. 8.11.7
TPCAGW	TP	CAGW	6,043,935	12,175,165	-	6,131,229	Ref. 8.11.7
TPSG	TP	SG	-	-	-	-	Ref. 8.11.7
		Total	25,127,031,053	25,709,396,093	40,981,367	541,383,672	

	<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							
Adjustment to Tax:							
ADIT - Powerdale	283	RES	934,500	CAGW	22.465%	209,936	
Schedule M Addition	SCHMAT	RES	(70,982)	WA	Situs	(70,982)	
Deferred Income Tax Expense	41110	RES	26,938	WA	Situs	26,938	
ADIT - Powerdale - WA	283	RES	3,367	WA	Situs	3,367	

Description of Adjustment

This adjusts the Company's filing for various assets that were sold or removed.

PacifiCorp
Washington Results of Operations - December 2014
Historical Factors

DESCRIPTION	West Control Area	CALIFORNIA	OREGON	WASHINGTON	UTAH	IDAHO-UPL	WY-UP&L	WYOMING-P&L	WYOMING	FERC	OTHER	NON-UTILITY	Ref #
Sluis	S	0.0000%	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
System Generation	SG	1,5649%	25,2608%	8,0427%	43,5521%	5,7674%	2,7445%	12,6844%	15,4289%	0.3832%	0.0000%	0.0000%	10.7
System Capacity	SC	1,5620%	25,2617%	8,1893%	43,7418%	5,7896%	2,7485%	12,6833%	14,8976%	0.3930%	0.0000%	0.0000%	10.7
System Energy	SE	1,5311%	24,2279%	7,8030%	42,9930%	5,7278%	3,0745%	13,9476%	17,0221%	0.3540%	0.0000%	0.0000%	10.9
Control Area Energy - West	CAEW	4,5694%	72,6213%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	10.9
Control Area Energy - East	CAEE	0.0000%	0.0000%	0.0000%	64,5023%	9,4224%	4,6138%	20,9304%	25,5442%	0.5312%	0.0000%	0.0000%	10.9
System Overhead	SO	1,9985%	23,5173%	6,6032%	46,3986%	6,0387%	2,6755%	12,4881%	15,1811%	0.3003%	0.0000%	0.0000%	10.11
Gross Plant/Station	GPS	1,9985%	23,5173%	6,6032%	46,3986%	6,0387%	2,6755%	12,4881%	15,1811%	0.3003%	0.0000%	0.0000%	10.11
System Net Plant Distribution	SNPD	7,7591%	20,9674%	8,9339%	49,0185%	6,2924%	2,7752%	13,0058%	16,8632%	0.3244%	0.0000%	0.0000%	10.11
System Net Plant Distribution	SNPD	7,7591%	20,9674%	8,9339%	49,0185%	6,2924%	2,7752%	13,0058%	16,8632%	0.3244%	0.0000%	0.0000%	10.11
Control Area Generation - West	CAEW	4,0168%	25,3369%	7,9978%	42,9930%	5,7278%	3,0745%	13,9476%	17,0221%	0.3540%	0.0000%	0.0000%	10.10
Control Area Generation - East	CAEE	0.0000%	0.0000%	0.0000%	62,2360%	8,8978%	4,1511%	19,1635%	23,3146%	0.5617%	0.0000%	0.0000%	10.10
Jim Bridger Generation	JBG	4,4099%	72,6851%	22,3376%	0.3815%	0.0509%	0.0246%	0.1087%	0.1323%	0.0033%	0.0000%	0.0000%	10.12
Jim Bridger Generation	JBG	4,4099%	72,6851%	22,3376%	0.3815%	0.0509%	0.0246%	0.1087%	0.1323%	0.0033%	0.0000%	0.0000%	10.12
Wheeling Revenue - Generation	WRG	0.6872%	14,6234%	4,4941%	53,7867%	7,6937%	3,3207%	15,3259%	18,6506%	0.4249%	0.0000%	0.0000%	10.12
Wheeling Revenue - Energy	WRE	0.9161%	14,6276%	4,5589%	53,5986%	7,5375%	3,2070%	16,7434%	20,4347%	0.4633%	0.0000%	0.0000%	10.12
Customer - Energy	CN	2,4208%	30,3359%	6,0073%	48,9176%	3,9327%	0.8380%	6,6476%	7,4856%	0.0000%	0.0000%	0.0000%	10.12
Customer - System	CIAC	3,6189%	26,5967%	6,2009%	47,9492%	4,7070%	1,7751%	9,0881%	10,8632%	0.0000%	0.0000%	0.0000%	10.12
Customer - System	CIAC	3,6189%	26,5967%	6,2009%	47,9492%	4,7070%	1,7751%	9,0881%	10,8632%	0.0000%	0.0000%	0.0000%	10.12
Bad Debt Expense	BADDEBT	2,9331%	43,3444%	12,3644%	26,8600%	8,1823%	0.0000%	6,2025%	6,2025%	0.0000%	0.0000%	0.0000%	10.13
Accumulated Investment Tax Credit 1984	ITC84	3,2870%	70,6760%	14,1800%	0.0000%	0.0000%	0.0000%	10,9460%	10,9460%	0.0000%	0.0000%	0.0000%	Fixed
Accumulated Investment Tax Credit 1985	ITC85	5,4200%	67,6800%	13,2600%	0.0000%	0.0000%	0.0000%	11,6100%	11,6100%	0.0000%	0.0000%	0.0000%	Fixed
Accumulated Investment Tax Credit 1986	ITC86	4,7890%	64,6080%	13,1260%	0.0000%	0.0000%	0.0000%	15,5000%	15,5000%	0.0000%	0.0000%	0.0000%	Fixed
Accumulated Investment Tax Credit 1988	ITC88	4,2700%	61,2000%	14,3600%	0.0000%	0.0000%	0.0000%	16,7100%	16,7100%	0.0000%	0.0000%	0.0000%	Fixed
Accumulated Investment Tax Credit 1989	ITC89	4,8908%	59,3568%	15,2688%	0.0000%	0.0000%	0.0000%	20,6776%	20,6776%	0.0000%	0.0000%	0.0000%	Fixed
Accumulated Investment Tax Credit 1990	ITC90	1,5047%	15,6366%	3,8132%	46,5555%	13,9815%	13,5895%	3,8051%	17,3435%	0.0000%	0.0000%	0.0000%	Fixed
Other Electric	OTHER	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%	Sluis
Non-Utility	NUJTL	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	Sluis
System Net Transmission Plant	SNTP	0.8872%	14,6233%	4,4942%	53,7868%	7,6937%	3,3207%	15,3259%	18,6508%	0.4249%	0.0000%	0.0000%	10.12
Trojan Plant Allocator	TROJP	4,4865%	73,0722%	22,5133%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	10.13
Trojan Decommissioning Allocator	TROJD	4,4829%	73,0144%	22,5230%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	10.13
DTL Expense	DTLEXD	2,9142%	27,3960%	3,4200%	47,7958%	5,6933%	2,6307%	12,4142%	14,7689%	0.2869%	0.0000%	0.0000%	10.14
DTL Expense	DTLEXD	2,9142%	27,3960%	3,4200%	47,7958%	5,6933%	2,6307%	12,4142%	14,7689%	0.2869%	0.0000%	0.0000%	10.14
Tax Expense	TAXEXP	1,9527%	23,6734%	4,1888%	43,4318%	5,8451%	2,5718%	11,6038%	14,1752%	0.3095%	0.0000%	0.0000%	10.15
Tax Expense	TAXEXP	1,9527%	23,6734%	4,1888%	43,4318%	5,8451%	2,5718%	11,6038%	14,1752%	0.3095%	0.0000%	0.0000%	10.15
SCHMD/EXP	SCHMD/EXP	2,0872%	23,0384%	6,6680%	45,9511%	6,0314%	2,8082%	13,2914%	16,2003%	0.3257%	0.0000%	0.0000%	10.15

PacifiCorp
 Washington Results of Operations - December 2014
 CP ALLOCATION FACTOR

75.00% Demand Percentage
 25.00% Energy Percentage

MONTH	CALIFORNIA	OREGON	WASHINGTON	MONTANA	WYOMING - P	UTAH	IDAHO	WYOMING - U	FERC	TOTAL
Jan-14	132.4	2,439.1	833.6	-	1,063.6	3,356.8	474.8	257.5	27.6	8,585.5
Feb-14	130.9	2,201.6	722.9	-	1,051.1	3,475.3	441.2	244.1	27.1	8,294.3
Mar-14	139.9	2,263.1	643.2	-	968.3	3,190.7	432.5	213.7	25.1	7,876.5
Apr-14	142.9	2,201.4	547.4	-	970.4	3,017.7	411.1	217.8	26.9	7,535.5
May-14	98.4	1,703.9	525.4	-	996.1	3,746.6	674.7	235.5	35.4	8,016.1
Jun-14	130.6	2,005.8	627.5	-	1,001.6	4,320.1	591.1	215.6	39.3	8,931.7
Jul-14	146.9	2,223.1	795.4	-	1,080.9	4,714.1	567.5	213.8	48.5	9,790.1
Aug-14	145.9	2,244.0	718.5	-	1,049.7	4,486.6	416.5	211.5	44.7	9,317.5
Sep-14	112.6	1,836.9	686.8	-	1,016.4	4,008.4	448.8	208.4	42.5	8,360.8
Oct-14	118.0	1,957.7	684.8	-	1,073.9	3,156.4	404.3	207.5	24.0	7,626.6
Nov-14	138.6	2,520.7	751.5	-	1,032.6	3,140.6	321.0	217.2	27.0	8,149.3
Dec-14	144.5	2,340.0	749.8	-	1,105.0	3,650.1	466.7	223.2	29.5	8,708.8
Load Curtailment	-	-	-	-	-	-	-	-	-	-
Total	1,581.5	25,937.4	8,286.9	-	12,409.6	44,263.5	5,650.1	2,665.9	397.7	101,192.7
System Capacity Factor	1.5629%	25.6317%	8.1893%	0.0000%	12.2633%	43.7418%	5.5835%	2.6345%	0.3930%	100.0000%

PacifiCorp
 Washington Results of Operations - December 2014
 ENERGY ALLOCATION NOTE

MONTH	CALIFORNIA	OREGON	WASHINGTON	MONTANA	WYOMING - P	UTAH	IDAHO	WYOMING - U	FERC	TOTAL
Jan-14	74,410	1,391,409	452,189	-	731,217	2,234,516	295,900	177,497	17,420	5,374,557.5
Feb-14	65,938	1,220,417	383,344	-	662,077	1,995,695	267,650	159,098	14,739	4,768,957.6
Mar-14	72,727	1,240,959	365,623	-	697,703	2,054,308	280,392	158,293	15,870	4,885,875.2
Apr-14	73,351	1,113,084	329,113	-	667,255	1,938,861	275,701	145,166	15,854	4,558,405.8
May-14	78,197	1,113,510	331,480	-	671,765	2,051,436	342,553	159,280	17,146	4,765,366.9
Jun-14	78,234	1,110,560	324,534	-	680,005	2,188,906	437,612	150,072	18,971	4,988,893.9
Jul-14	92,630	1,230,556	377,752	-	723,525	2,582,884	469,714	156,017	23,689	5,656,766.0
Aug-14	90,279	1,220,791	382,142	-	716,364	2,503,497	328,433	140,950	20,590	5,403,046.2
Sep-14	70,704	1,116,450	363,669	-	673,820	2,075,656	279,066	144,266	18,808	4,742,437.8
Oct-14	67,148	1,156,848	384,872	-	712,033	1,962,825	264,311	146,201	16,195	4,710,434.0
Nov-14	72,967	1,238,748	406,198	-	691,194	1,997,231	234,943	149,929	15,893	4,807,102.6
Dec-14	83,240	1,401,800	466,627	-	752,187	2,236,609	295,824	160,260	17,468	5,414,013.9
Load Curtailment	-	-	-	-	-	-	-	-	-	-
Total	919,824	14,555,132	4,567,543	-	8,379,145	25,822,425	3,772,098	1,847,048	212,643	60,075,857
System Energy Factor	1.5311%	24.2279%	7.6030%	0.0000%	13.9476%	42.9630%	6.2789%	3.0745%	0.3540%	100.0000%
System Generation (75% SC, 25% SE)	1.5549%	25.2808%	8.0427%	0.0000%	12.6844%	43.5521%	5.7574%	2.7445%	0.3832%	100.0000%
Control Area Factors										
Control Area Energy - West										
CAEW	4.5894%	72.6213%	22.7893%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
Control Area Energy - East										
CAEE	0.0000%	0.0000%	0.0000%	0.0000%	20.9304%	64.5023%	9.4224%	4.6138%	0.5312%	100.0000%

PacifiCorp
 Washington Results of Operations - December 2014
 COINCIDENT PEAKS (Normalized)

75.00% Demand Percentage
 25.00% Energy Percentage

MONTH	CALIFORNIA	OREGON	WASHINGTON	WCA	WYOMING-PPL	UTAH	IDAHO	WYOMING-UPL	FERC	ECA
Total	1,630	27,234	8,311	37,175	12,476	45,773	5,832	2,685	402	67,168
Total Coin. Peak	1,630	27,234	8,311	37,175	12,476	45,773	5,832	2,685	402	67,168
West. Cont'd CP Factor	4.3836%	73.2594%	22.3570%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
East. Cont'd CP Factor	0.0000%	0.0000%	0.0000%	0.0000%	18.5746%	68.1473%	8.6827%	3.9969%	0.5985%	100.0000%
Control Area Generation Factors										
Control Area Generation - West	4.4350%	73.0999%	22.4651%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
CAGW										
Control Area Generation - East	0.0000%	0.0000%	0.0000%	0.0000%	19.1635%	67.2360%	8.8676%	4.1511%	0.5817%	100.0000%
CAGE										

PacifiCorp
 Washington Results of Operations - December 2014
 JAM INPUT TEMPLATE
 COINCIDENT PEAKS

			METERED LOADS (CP)										
			Non-FERC							FERC			
Month	Day	Time	CA	OR	WA	E. WY	Total UT	ID	W. WY	UT	NET UT	Total	
Jan-14	14	18	135	2,425	766	1,057	3,351	463	257	28	3,324	8,455	
Feb-14	11	8	126	2,331	785	1,083	3,492	453	249	27	3,465	8,519	
Mar-14	4	8	134	2,189	615	963	3,105	421	213	25	3,080	7,640	
Apr-14	9	8	136	2,130	520	965	3,003	411	217	27	2,976	7,381	
May-14	14	16	99	1,692	515	1,001	3,948	658	236	35	3,913	8,149	
Jun-14	28	16	130	1,921	627	985	4,314	718	215	39	4,275	8,909	
Jul-14	2	16	150	2,347	819	1,080	5,073	630	214	48	5,024	10,314	
Aug-14	6	16	146	2,372	783	1,040	4,602	541	211	45	4,557	9,696	
Sep-14	4	16	116	1,899	631	1,017	4,376	470	208	43	4,334	8,718	
Oct-14	1	20	110	1,789	569	1,046	2,995	412	203	24	2,971	7,123	
Nov-14	22	8	131	2,532	813	1,055	3,182	367	221	27	3,155	8,301	
Dec-14	9	18	134	2,230	695	1,098	3,537	450	222	30	3,507	8,367	
			1,548	25,858	8,139	12,389	44,977	5,996	2,665	398	44,580	101,572	

(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-14	14	18	-	-	-	-	-	-	-	-	-	-	
Feb-14	11	8	-	-	-	-	-	-	-	-	-	-	
Mar-14	4	8	-	-	-	-	-	-	-	-	-	-	
Apr-14	9	8	-	-	-	-	-	-	-	-	-	-	
May-14	14	16	-	-	-	-	-	-	-	-	-	-	
Jun-14	28	16	-	-	-	-	(144)	(162)	-	-	(144)	(307)	
Jul-14	2	16	-	-	-	-	(275)	-	-	-	(275)	(275)	
Aug-14	6	16	-	-	-	-	(152)	(88)	-	-	(152)	(240)	
Sep-14	4	16	-	-	-	-	(107)	-	-	-	(107)	(107)	
Oct-14	1	20	-	-	-	-	-	-	-	-	-	-	
Nov-14	22	8	-	-	-	-	-	-	-	-	-	-	
Dec-14	9	18	-	-	-	-	-	-	-	-	-	-	
			-	-	-	-	(678)	(251)	-	-	(678)	(928)	

= equals

COINCIDENT 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-14	14	18	135	2,425	766	1,057	3,351	463	257	28	3,324	8,455	
Feb-14	11	8	126	2,331	785	1,083	3,492	453	249	27	3,465	8,519	
Mar-14	4	8	134	2,189	615	963	3,105	421	213	25	3,080	7,640	
Apr-14	9	8	136	2,130	520	965	3,003	411	217	27	2,976	7,381	
May-14	14	16	99	1,692	515	1,001	3,948	658	236	35	3,913	8,149	
Jun-14	28	16	130	1,921	627	985	4,170	555	215	39	4,131	8,603	
Jul-14	2	16	150	2,347	819	1,080	4,798	630	214	48	4,749	10,038	
Aug-14	6	16	146	2,372	783	1,040	4,450	453	211	45	4,405	9,456	
Sep-14	4	16	116	1,899	631	1,017	4,269	470	208	43	4,227	8,611	
Oct-14	1	20	110	1,789	569	1,046	2,995	412	203	24	2,971	7,123	
Nov-14	22	8	131	2,532	813	1,055	3,182	367	221	27	3,155	8,301	
Dec-14	9	18	134	2,230	695	1,098	3,537	450	222	30	3,507	8,367	
			1,548	25,858	8,139	12,389	44,300	5,746	2,665	398	43,902	100,644	

+ plus

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

			Non-FERC							FERC			
Month	Day	Time	CA	OR	WA	E. WY	UT	ID	W. WY	UT	NET UT	Total	
Jan-14	14	18	-	-	-	-	-	-	-	-	-	-	
Feb-14	11	8	-	-	-	-	-	-	-	-	-	-	
Mar-14	4	8	-	-	-	-	-	-	-	-	-	-	
Apr-14	9	8	-	-	-	-	-	-	-	-	-	-	
May-14	14	16	-	-	-	-	-	-	-	-	-	-	
Jun-14	28	16	-	-	-	-	-	-	-	-	-	-	
Jul-14	2	16	-	-	-	-	-	-	-	-	-	-	
Aug-14	6	16	-	-	-	-	-	-	-	-	-	-	
Sep-14	4	16	-	-	-	-	-	73	-	-	-	73	
Oct-14	1	20	-	-	-	-	-	-	-	-	-	-	
Nov-14	22	8	-	-	-	-	-	-	-	-	-	-	
Dec-14	9	18	-	-	-	-	-	-	-	-	-	-	
			-	-	-	-	-	73	-	-	-	73	

PacifiCorp
 Washington Results of Operations - December 2014
 JAM INPUT TEMPLATE
 COINCIDENT PEAKS

= equals

			LOADS FOR JURISDICTIONAL ALLOCATION (CP) - Prior to Temperature Adjustment										
			Non-FERC							FERC		NET UT	Total
Month	Day	Time	CA	OR	WA	E. WY	UT	ID	W. WY	UT	NET UT	Total	
Jan-14	14	18	135	2,425	766	1,057	3,351	463	257	28	3,324	8,455	
Feb-14	11	8	126	2,331	785	1,083	3,492	453	249	27	3,465	8,519	
Mar-14	4	8	134	2,189	615	963	3,105	421	213	25	3,080	7,640	
Apr-14	9	8	136	2,130	520	965	3,003	411	217	27	2,976	7,381	
May-14	14	16	99	1,692	515	1,001	3,948	658	236	35	3,913	8,149	
Jun-14	28	16	130	1,921	627	985	4,170	555	215	39	4,131	8,603	
Jul-14	2	16	150	2,347	819	1,080	4,798	630	214	48	4,749	10,038	
Aug-14	6	16	146	2,372	783	1,040	4,450	453	211	45	4,405	9,456	
Sep-14	4	16	116	1,899	631	1,017	4,269	543	208	43	4,227	8,684	
Oct-14	1	20	110	1,789	569	1,046	2,995	412	203	24	2,971	7,123	
Nov-14	22	8	131	2,532	813	1,055	3,182	367	221	27	3,155	8,301	
Dec-14	9	18	134	2,230	695	1,098	3,537	450	222	30	3,507	8,367	
			1,548	25,858	8,139	12,389	44,300	5,818	2,665	398	43,901.89	100,716	

+ plus

			Adjustment for Coincident System Peaks Temperature Adjustment										
			Non-FERC							FERC		NET UT	Total
Month	Day	Time	CA	OR	WA	E. WY	UT	ID	W. WY	UT	NET UT	Total	
Jan-14	14	18	(3)	14	67	6	33	12	1	-	33	131	
Feb-14	11	8	5	(129)	(62)	(32)	10	(12)	(5)	-	10	(225)	
Mar-14	4	8	5	74	28	6	111	11	1	-	111	236	
Apr-14	9	8	7	71	28	5	42	(0)	1	-	42	155	
May-14	14	16	(1)	12	10	(5)	(166)	17	(0)	-	(166)	(133)	
Jun-14	28	16	0	84	1	17	189	36	1	-	189	329	
Jul-14	2	16	(3)	(124)	(24)	1	(35)	(63)	0	-	(35)	(248)	
Aug-14	6	16	(1)	(128)	(65)	10	81	(37)	0	-	81	(139)	
Sep-14	4	16	(4)	(62)	56	(1)	(218)	(94)	(0)	-	(218)	(323)	
Oct-14	1	20	8	169	116	28	185	(8)	4	-	185	503	
Nov-14	22	8	8	(12)	(62)	(22)	(15)	(46)	(3)	-	(15)	(152)	
Dec-14	9	18	10	110	54	6	143	16	1	-	143	342	
			33	80	148	21	362	(168)	1	-	362	476	

= equals

			NORMALIZED LOADS FOR JURISDICTIONAL ALLOCATION (CP)										
			Non-FERC							FERC		NET UT	Total
Month	Day	Time	CA	OR	WA	E. WY	UT	ID	W. WY	UT	NET UT	Total	
Jan-14	14	18	132	2,439	834	1,064	3,384	475	258	28	3,357	8,585	
Feb-14	11	8	131	2,202	723	1,051	3,502	441	244	27	3,475	8,294	
Mar-14	4	8	140	2,263	643	968	3,216	432	214	25	3,191	7,876	
Apr-14	9	8	143	2,201	547	970	3,045	411	218	27	3,018	7,536	
May-14	14	16	98	1,704	525	996	3,782	675	236	35	3,747	8,016	
Jun-14	28	16	131	2,006	628	1,002	4,359	591	216	39	4,320	8,932	
Jul-14	2	16	147	2,223	795	1,081	4,763	567	214	48	4,714	9,790	
Aug-14	6	16	146	2,244	719	1,050	4,531	416	212	45	4,487	9,317	
Sep-14	4	16	113	1,837	687	1,016	4,051	449	208	43	4,008	8,361	
Oct-14	1	20	118	1,958	685	1,074	3,180	404	207	24	3,156	7,627	
Nov-14	22	8	139	2,521	752	1,033	3,168	321	217	27	3,141	8,149	
Dec-14	9	18	144	2,340	750	1,105	3,680	467	223	30	3,650	8,709	
			1,582	25,937	8,287	12,410	44,661	5,650	2,666	398	44,263	101,193	

SC Factor	1.5629%	25.6317%	8.1893%	12.2633%	5.5835%	2.6345%	0.3930%	43.7418%	100.0000%
SG Factor	1.5551%	25.2841%	8.0437%	12.6863%	5.7582%	2.7449%	0.3833%	43.5442%	100.0000%

PacifiCorp
Washington Results of Operations - December 2014
JAM INPUT TEMPLATE
ENERGY

		METERED LOADS (MWH)									
		Non-FERC							FERC		
Year	Month	CA	OR	WA	E. WY	Total UT	ID	W. WY	UT	Net UT	Total
2014	1	75,333	1,392,865	435,203	732,148	2,259,360	293,762	177,640	17,420	2,241,940	5,366,310
2014	2	63,874	1,234,249	394,604	670,989	1,960,953	261,547	160,506	14,739	1,946,214	4,746,723
2014	3	69,874	1,196,248	357,802	698,769	2,027,986	276,644	158,456	15,870	2,012,115	4,785,777
2014	4	71,026	1,084,874	313,189	666,678	1,938,442	274,027	145,112	15,854	1,922,587	4,493,349
2014	5	78,324	1,110,797	330,248	671,832	2,100,960	353,080	159,259	17,146	2,083,814	4,804,501
2014	6	78,591	1,105,364	335,279	673,909	2,205,188	440,943	149,707	18,971	2,186,217	4,988,981
2014	7	94,822	1,311,123	422,078	723,413	2,700,974	495,690	156,005	23,689	2,677,285	5,904,105
2014	8	91,482	1,276,793	408,412	708,598	2,402,096	310,925	140,604	20,590	2,381,507	5,338,910
2014	9	71,727	1,144,210	365,736	672,590	2,143,715	287,267	144,114	18,808	2,124,907	4,829,359
2014	10	65,697	1,128,967	367,362	704,464	1,954,094	264,066	145,046	16,195	1,937,899	4,629,695
2014	11	69,948	1,231,929	408,854	698,777	2,010,268	236,264	151,133	15,893	1,994,374	4,807,172
2014	12	76,576	1,330,089	438,408	748,088	2,213,982	289,765	159,618	17,468	2,196,514	5,256,525
		907,274	14,547,506	4,577,174	8,370,256	25,918,017	3,783,980	1,847,200	212,643	25,705,374	59,951,407

- (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
2014	1	-	-	-	-	(11,986)	-	-	-	(11,986)	(11,986)
2014	2	-	-	-	-	-	-	-	-	-	-
2014	3	-	-	-	-	-	-	-	-	-	-
2014	4	-	-	-	-	-	-	-	-	-	-
2014	5	-	-	-	-	-	-	-	-	-	-
2014	6	-	-	-	-	(3,650)	-	-	-	(3,650)	(3,650)
2014	7	-	-	-	-	(9,537)	-	-	-	(9,537)	(9,537)
2014	8	-	-	-	-	(11,631)	-	-	-	(11,631)	(11,631)
2014	9	-	-	-	-	(4,733)	-	-	-	(4,733)	(4,733)
2014	10	-	-	-	-	-	-	-	-	-	-
2014	11	-	-	-	-	-	-	-	-	-	-
2014	12	-	-	-	-	(8,915)	-	-	-	(8,915)	(8,915)
		-	-	-	-	(50,452)	-	-	-	(50,452)	(50,452)

= equals

		LOADS SERVED FROM COMPANY RESOURCES (NPC)									
		Non-FERC							FERC		
Year	Month	CA	OR	WA	E. WY	UT	ID	W. WY	UT	Net UT	Total
2014	1	75,333	1,392,865	435,203	732,148	2,247,375	293,762	177,640	17,420	2,229,954	5,354,324
2014	2	63,874	1,234,249	394,604	670,989	1,960,953	261,547	160,506	14,739	1,946,214	4,746,723
2014	3	69,874	1,196,248	357,802	698,769	2,027,986	276,644	158,456	15,870	2,012,115	4,785,777
2014	4	71,026	1,084,874	313,189	666,678	1,938,442	274,027	145,112	15,854	1,922,587	4,493,349
2014	5	78,324	1,110,797	330,248	671,832	2,100,960	353,080	159,259	17,146	2,083,814	4,804,501
2014	6	78,591	1,105,364	335,279	673,909	2,201,537	440,943	149,707	18,971	2,182,566	4,985,331
2014	7	94,822	1,311,123	422,078	723,413	2,691,437	495,690	156,005	23,689	2,667,748	5,894,568
2014	8	91,482	1,276,793	408,412	708,598	2,390,465	310,925	140,604	20,590	2,369,876	5,327,279
2014	9	71,727	1,144,210	365,736	672,590	2,138,982	287,267	144,114	18,808	2,120,174	4,824,627
2014	10	65,697	1,128,967	367,362	704,464	1,954,094	264,066	145,046	16,195	1,937,899	4,629,695
2014	11	69,948	1,231,929	408,854	698,777	2,010,268	236,264	151,133	15,893	1,994,374	4,807,172
2014	12	76,576	1,330,089	438,408	748,088	2,205,067	289,765	159,618	17,468	2,187,599	5,247,610
		907,274	14,547,506	4,577,174	8,370,256	25,867,566	3,783,980	1,847,200	212,643	25,654,923	59,900,956

+ plus

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

		Non-FERC							FERC		
Year	Month	CA	OR	WA	E. WY	UT	ID	W. WY	UT	Net UT	Total
2014	1	-	-	-	-	162	69	-	-	162	230
2014	2	-	-	-	-	215	728	-	-	215	943
2014	3	-	-	-	-	15	-	-	-	15	15
2014	4	-	-	-	-	163	69	-	-	163	231
2014	5	-	-	-	-	281	580	-	-	281	862
2014	6	-	-	-	-	603	254	-	-	603	857
2014	7	-	-	-	-	464	375	-	-	464	839
2014	8	-	-	-	-	612	51	-	-	612	664
2014	9	-	-	-	-	270	108	-	-	270	378
2014	10	-	-	-	-	182	98	-	-	182	280
2014	11	-	-	-	-	1,222	271	-	-	1,222	1,493
2014	12	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	4,189	2,603	-	-	4,189	6,792

PacifiCorp
 Washington Results of Operations - December 2014
 JAM INPUT TEMPLATE
 ENERGY

= equals

		NORMALIZED LOADS SERVED FROM COMPANY RESOURCES (NPC) - Prior to Temperature Adjustment									
		Non-FERC							FERC		
Year	Month	CA	OR	WA	E. WY	UT	ID	W. WY	UT	UT	Total
2014	1	75,333	1,392,865	435,203	732,148	2,247,536	293,830	177,640	17,420	2,230,116	5,354,554
2014	2	63,874	1,234,249	394,604	670,989	1,961,168	262,275	160,506	14,739	1,946,429	4,747,666
2014	3	69,874	1,196,248	357,802	698,769	2,028,001	276,644	158,466	15,870	2,012,130	4,785,793
2014	4	71,026	1,084,874	313,189	666,678	1,938,604	274,096	145,112	15,854	1,922,750	4,493,581
2014	5	78,324	1,110,797	330,248	671,832	2,101,242	353,661	159,259	17,146	2,084,095	4,805,363
2014	6	78,591	1,105,364	335,279	673,909	2,202,141	441,197	149,707	18,971	2,183,170	4,986,188
2014	7	94,822	1,311,123	422,078	723,413	2,691,901	496,065	156,005	23,689	2,668,212	5,895,407
2014	8	91,482	1,276,793	408,412	708,598	2,391,078	310,976	140,604	20,590	2,370,488	5,327,942
2014	9	71,727	1,144,210	365,736	672,590	2,139,252	287,375	144,114	18,808	2,120,445	4,825,005
2014	10	65,697	1,128,967	367,362	704,464	1,954,276	264,163	145,046	16,195	1,938,081	4,629,975
2014	11	69,948	1,231,929	408,854	698,777	2,011,489	236,535	151,133	15,893	1,995,596	4,808,665
2014	12	76,576	1,330,089	438,408	748,088	2,205,067	289,765	159,618	17,468	2,187,599	5,247,610
		907,274	14,547,506	4,577,174	8,370,256	25,871,754	3,786,584	1,847,200	212,643	25,659,111	59,907,748

+ plus

		Temperature Adjustment for Energy									
		Non-FERC							FERC		
Year	Month	CA	OR	WA	E. WY	UT	ID	W. WY	UT	UT	Total
2014	1	(923)	(1,456)	16,986	(931)	(4,404)	2,037	(143)	-	(4,404)	11,166
2014	2	2,063	(13,832)	(11,260)	(8,912)	49,266	5,332	(1,408)	-	49,266	21,249
2014	3	2,853	44,711	7,821	(1,066)	42,178	3,748	(163)	-	42,178	100,083
2014	4	2,324	28,210	15,924	576	16,111	1,569	74	-	16,111	64,789
2014	5	(127)	2,713	1,232	(67)	(32,659)	(11,372)	21	-	(32,659)	(40,260)
2014	6	(356)	5,196	(10,745)	6,095	4,943	(3,501)	365	-	4,943	1,998
2014	7	(2,192)	(80,567)	(44,326)	112	(89,785)	(26,111)	11	-	(89,785)	(242,858)
2014	8	(1,204)	(56,001)	(26,270)	7,766	123,264	17,277	346	-	123,264	65,179
2014	9	(1,023)	(27,759)	(2,067)	1,229	(45,253)	(8,256)	152	-	(45,253)	(82,977)
2014	10	1,451	27,881	17,510	7,569	24,744	246	1,155	-	24,744	80,557
2014	11	3,019	6,819	(2,656)	(7,583)	1,635	(1,321)	(1,204)	-	1,635	(1,291)
2014	12	8,664	71,712	28,219	4,099	40,095	5,866	641	-	40,095	157,296
		12,550	7,626	(9,631)	8,889	130,134	(14,486)	(152)	-	130,134	134,930

= equals

		NORMALIZED LOADS FOR JURISDICTIONAL ALLOCATION (MWH)									
		Non-FERC							FERC		
Year	Month	CA	OR	WA	E. WY	UT	ID	W. WY	UT	UT	Total
2014	1	74,410	1,391,409	452,189	731,217	2,243,132	295,867	177,497	17,420	2,225,712	5,365,720
2014	2	65,938	1,220,417	383,344	662,077	2,010,434	267,607	159,098	14,739	1,995,695	4,768,915
2014	3	72,727	1,240,959	365,623	697,703	2,070,178	280,392	158,293	15,870	2,054,308	4,885,875
2014	4	73,351	1,113,084	329,113	667,255	1,954,716	275,665	145,186	15,854	1,938,861	4,558,370
2014	5	78,197	1,113,510	331,480	671,765	2,068,582	342,289	159,280	17,146	2,051,436	4,765,103
2014	6	78,234	1,110,560	324,534	680,005	2,207,084	437,696	150,072	18,971	2,188,113	4,988,185
2014	7	92,630	1,230,556	377,752	723,525	2,602,116	469,954	156,017	23,689	2,578,428	5,652,549
2014	8	90,279	1,220,791	382,142	716,364	2,514,342	328,253	140,950	20,590	2,493,752	5,393,121
2014	9	70,704	1,116,450	363,669	673,820	2,093,999	279,120	144,266	18,808	2,075,191	4,742,027
2014	10	67,148	1,156,848	384,872	712,033	1,979,020	264,409	146,201	16,195	1,962,825	4,710,532
2014	11	72,967	1,238,748	406,198	691,194	2,013,124	235,214	149,929	15,893	1,997,231	4,807,374
2014	12	83,240	1,401,800	466,627	752,187	2,245,161	295,632	160,260	17,468	2,227,693	5,404,906
		919,824	14,555,132	4,567,543	8,379,145	26,001,889	3,772,098	1,847,048	212,643	25,789,246	60,042,678

SE Factor	1.5319%	24.2413%	7.6072%	13.9553%		6.2824%	3.0762%	0.3542%	42.9515%	100.0000%
CAEW Factor	4.5894%	72.6213%	22.7893%	0.0000%		0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
CAEE Factor	0.0000%	0.0000%	0.0000%	20.9478%		9.4302%	4.6176%	0.5316%	64.4728%	100.0000%

PacifiCorp
 Washington Results of Operations - December 2014
 JAM INPUT TEMPLATE
 WEST CONTROL AREA COINCIDENT PEAKS

			= equals										
			LOADS FOR JURISDICTIONAL ALLOCATION (CP) - Prior to Temperature Adjustment										
			Non-FERC							FERC			
Month	Day	Time	CA	OR	WA	E. WY	UT	ID	W. WY	UT	NET UT	Total	
Jan-14	15	8	135	2,425	766	1,049	3,566	457	251	29	3,538	8,650	
Feb-14	20	8	147	2,598	843	1,092	3,518	450	251	28	3,490	8,899	
Mar-14	4	8	134	2,237	592	980	3,213	406	233	25	3,188	7,794	
Apr-14	17	8	136	2,130	520	971	3,081	406	214	27	3,054	7,457	
May-14	1	8	122	1,915	603	1,001	3,948	658	236	35	3,913	8,483	
Jun-14	6	18	127	1,991	670	1,028	4,349	722	218	42	4,308	9,105	
Jul-14	2	17	151	2,523	811	1,080	5,073	630	214	48	5,024	10,463	
Aug-14	6	18	140	2,346	803	1,054	4,623	533	211	45	4,578	9,711	
Sep-14	12	17	105	2,081	617	1,017	4,376	470	208	43	4,334	8,875	
Oct-14	29	8	121	1,882	596	1,046	2,995	412	203	24	2,971	7,256	
Nov-14	22	8	131	2,532	813	1,043	3,456	391	219	28	3,429	8,585	
Dec-14	9	8	153	2,571	772	1,081	3,594	439	225	28	3,566	8,835	
			1,603	27,231	8,407	12,441	45,794	5,973	2,684	402	45,391.79	104,132	

			+ plus										
			Adjustment for Coincident System Peaks Temperature Adjustment										
			Non-FERC							FERC			
Month	Day	Time	CA	OR	WA	E. WY	UT	ID	W. WY	UT	NET UT	Total	
Jan-14	15	8	(3)	14	67	6	35	12	1		35	133	
Feb-14	20	8	4	(238)	(104)	(32)	10	(12)	(5)		10	(376)	
Mar-14	4	8	6	114	23	1	93	5	0		93	243	
Apr-14	17	8	7	71	28	4	61	(1)	1		61	172	
May-14	1	8	0	(23)	(12)	(5)	(166)	17	(0)		(166)	(188)	
Jun-14	6	18	1	108	12	32	227	29	1		227	410	
Jul-14	2	17	(0)	(14)	(59)	1	(35)	(63)	0		(35)	(171)	
Aug-14	6	18	(2)	(62)	(75)	10	82	(36)	0		82	(83)	
Sep-14	12	17	(1)	(4)	(16)	(1)	(218)	(94)	(0)		(218)	(333)	
Oct-14	29	8	9	178	122	28	185	(8)	4		185	518	
Nov-14	22	8	8	(12)	(62)	(17)	(19)	2	(3)		(19)	(102)	
Dec-14	9	8	(5)	(131)	(19)	7	126	8	1		126	(13)	
			27	3	(96)	35	382	(141)	1		382	211	

			= equals										
			NORMALIZED LOADS FOR JURISDICTIONAL ALLOCATION (CP)										
			Non-FERC							FERC			
Month	Day	Time	CA	OR	WA	E. WY	UT	ID	W. WY	UT	NET UT	Total	
Jan-14	15	8	132	2,439	834	1,055	3,602	469	252	29	3,573	8,783	
Feb-14	20	8	151	2,360	739	1,060	3,529	438	246	28	3,501	8,524	
Mar-14	4	8	140	2,351	615	981	3,306	411	234	25	3,281	8,037	
Apr-14	17	8	143	2,201	547	974	3,143	405	215	27	3,116	7,626	
May-14	1	8	123	1,892	592	996	3,782	675	236	35	3,747	8,295	
Jun-14	6	18	129	2,099	682	1,060	4,576	751	219	42	4,535	9,515	
Jul-14	2	17	151	2,509	752	1,081	5,038	567	214	48	4,989	10,312	
Aug-14	6	18	139	2,285	728	1,064	4,705	497	212	45	4,660	9,628	
Sep-14	12	17	105	2,077	601	1,016	4,158	376	208	43	4,115	8,542	
Oct-14	29	8	131	2,060	718	1,074	3,180	404	207	24	3,156	7,774	
Nov-14	22	8	139	2,521	752	1,026	3,437	393	216	28	3,410	8,483	
Dec-14	9	8	148	2,440	753	1,088	3,720	447	226	28	3,692	8,822	
			1,630	27,234	8,311	12,476	46,175	5,832	2,685	402	45,773	104,343	

CACW	4.3836%	73.2594%	22.3570%	0.0000%		0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
CACE	0.0000%	0.0000%	0.0000%	18.5746%		8.6827%	3.9969%	0.5985%		68.1473%	100.0000%
CAGW	4.4350%	73.0999%	22.4651%	0.0000%		0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	
CAGE	0.0000%	0.0000%	0.0000%	19.1679%		8.8696%	4.1521%	0.5818%		67.2287%	100.0000%

	TOTAL	California	Oregon	Washington	Montana	Wyo-PP&L	Utah	Idaho-UP&L	Wyo-UP&L	FERC	OTHER	NON-UTILITY
TOTAL GROSS PLANT (LESS SO FACTOR)	24,494,965,335	469,597,048	5,759,339,341	1,617,441,356	0	3,058,473,032	11,362,153,580	1,479,181,904	655,231,743	73,567,331		
SO	100.0000%	1.9986%	23.5123%	6.6032%	0.0000%	12.4861%	46.3656%	6.0397%	2.6750%	0.3003%		
SYSTEM OVERHEAD FACTOR (SO)												
GROSS PLANT:												
PRODUCTION PLANT	11,488,661,959	150,518,511	2,480,960,828	762,444,531	0	1,553,204,754	5,449,424,952	718,714,523	336,447,961	47,145,901		
TRANSMISSION PLANT	5,289,423,671	57,347,364	945,211,297	290,491,901	0	765,652,681	2,696,995,497	354,382,862	165,895,426	23,246,652		
DISTRIBUTION PLANT	6,956,818,777	245,315,047	1,861,041,923	430,815,279	0	543,718,709	2,598,859,461	304,649,318	111,419,040	0		
GENERAL PLANT	1,423,511,461	26,847,866	363,217,870	82,960,003	0	202,473,771	659,760,092	100,802,088	43,947,980	3,472,781		
INTANGIBLE PLANT	819,415,185	22,201,365	317,516,044	92,455,588	0	72,141,099	260,271,975	38,800,531	14,428,323	1,600,260		
TOTAL GROSS PLANT	25,127,031,053	502,230,153	5,807,947,953	1,659,176,302	0	3,137,391,013	11,655,331,976	1,517,349,332	672,138,730	75,465,593		
GPS	100.0000%	1.9986%	23.5123%	6.6032%	0.0000%	12.4861%	46.3656%	6.0397%	2.6750%	0.3003%		
GROSS PLANT-SYSTEM FACTOR												
ACCUMULATED DEPRECIATION AND AMORTIZATION												
PRODUCTION PLANT	(3,675,468,721)	(54,648,418)	(900,737,823)	(276,815,125)	0	(488,092,090)	(1,642,954,999)	(216,858,675)	(101,582,862)	(14,234,624)		
TRANSMISSION PLANT	(1,398,959,370)	(22,830,546)	(376,298,894)	(115,647,192)	0	(169,442,692)	(594,487,069)	(78,405,842)	(36,703,874)	(5,143,249)		
DISTRIBUTION PLANT	(2,435,929,405)	(112,945,740)	(897,651,963)	(203,650,898)	0	(211,103,234)	(843,973,299)	(130,150,176)	(46,454,096)	0		
GENERAL PLANT	(678,151,316)	(8,683,278)	(109,098,731)	(35,586,089)	0	(88,688,954)	(274,353,401)	(41,478,849)	(18,687,786)	(1,584,227)		
INTANGIBLE PLANT	(510,003,789)	(12,371,389)	(166,414,037)	(46,896,965)	0	(50,395,325)	(197,559,080)	(25,507,303)	(10,013,715)	(1,057,065)		
	(8,598,512,600)	(211,479,362)	(2,440,191,438)	(678,386,169)	0	(967,712,295)	(3,543,326,967)	(492,200,845)	(213,442,033)	(22,019,165)		
NET PLANT	16,528,518,453	290,750,771	3,467,756,515	980,790,133	0	2,149,678,718	8,102,005,109	1,025,148,487	458,696,697	53,446,428		
SNP	99.8685%	1.7591%	20.9891%	5.9339%	0.0000%	13.0059%	49.0183%	6.2023%	2.7752%	0.3234%		
SYSTEM NET PLANT FACTOR (SNP)												
DISTRIBUTION:												
DISTRIBUTION PLANT - PACIFIC	S	3,080,860,956	245,315,047	1,861,041,923	430,815,279	0	543,718,709	0	0	0		
LESS ACCUMULATED DEPRECIATION	S	(1,415,351,835)	(112,945,740)	(897,651,963)	(203,650,898)	0	(211,103,234)	0	0	0		
		1,665,509,123	132,369,307	973,389,960	227,164,380	0	332,615,475	0	0	0		
DNPDP	100.0000%	7.9475%	58.4429%	13.6391%	0.0000%	19.9704%	0.0000%	0.0000%	0.0000%	0.0000%		
DIVISION NET PLANT DISTRIBUTION PACIFIC												
DISTRIBUTION PLANT - UTAH	S	3,014,927,820	0	0	0	0	2,598,859,461	304,649,318	111,419,040	0		
LESS ACCUMULATED DEPRECIATION	S	(1,020,577,570)	0	0	0	0	(843,973,299)	(130,150,176)	(46,454,096)	0		
		1,994,350,249	0	0	0	0	1,754,886,163	174,499,142	64,964,945	0		
DNPDU	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	87.9629%	8.7497%	3.2574%	0.0000%		
DIVISION NET PLANT DISTRIBUTION UTAH												
TOTAL NET DISTRIBUTION PLANT	3,659,889,372	132,369,307	973,389,960	227,164,380	0	332,615,475	1,754,886,163	174,499,142	64,964,945	0		
DNPD & SNPD	100.0000%	3.6166%	26.5962%	6.2069%	0.0000%	9.0881%	47.9492%	4.7679%	1.7751%	0.0000%		
SYSTEM NET PLANT DISTRIBUTION												

Jim Bridger Plant Allocation:
West Control Area
East Control Area

	TOTAL	California	Oregon	Washington	Montana	Wyo-P&L	Utah	Idaho-UPL	Wyo-UPL	FERC	OTHER	NON-UTILITY
JBG	57,234,924	2,523,978	41,601,247	12,784,913	0	62,241	218,374	28,801	13,482	1,889		
DGU	0	0	0	0	0	0	0	0	0	0		
CAGW	1,234,970,172	54,771,215	902,761,817	277,437,139	0	0	0	0	0	0		
CAGE	3,893,863,364	0	0	0	0	765,364,853	2,885,315,859	354,160,889	165,789,860	23,231,904		
SG	3,355,210	52,171	848,223	269,849	0	425,588	1,461,265	193,172	92,084	12,859		
TOTAL	5,289,423,671	57,347,364	945,211,287	230,491,901	0	765,852,681	2,886,995,497	354,382,862	165,895,426	23,246,652		

98.43%
0.57%

TRANSMISSION:
TRANSMISSION PLANT

JBG	57,234,924	2,523,978	41,601,247	12,784,913	0	62,241	218,374	28,801	13,482	1,889		
DGU	0	0	0	0	0	0	0	0	0	0		
CAGW	1,234,970,172	54,771,215	902,761,817	277,437,139	0	0	0	0	0	0		
CAGE	3,893,863,364	0	0	0	0	765,364,853	2,885,315,859	354,160,889	165,789,860	23,231,904		
SG	3,355,210	52,171	848,223	269,849	0	425,588	1,461,265	193,172	92,084	12,859		
TOTAL	5,289,423,671	57,347,364	945,211,287	230,491,901	0	765,852,681	2,886,995,497	354,382,862	165,895,426	23,246,652		

LESS ACCUMULATED DEPRECIATION

DGP	0	0	0	0	0	0	0	0	0	0		
JBG	(45,845,120)	(2,021,704)	(53,322,560)	(10,240,703)	0	(49,855)	(174,917)	(23,089)	(10,799)	(1,513)		
CAGW	(468,926,572)	(20,792,568)	(342,711,701)	(105,322,303)	0	0	0	0	0	0		
CAGE	(893,240,840)	0	0	0	0	(169,260,065)	(593,856,296)	(78,322,508)	(36,664,347)	(5,137,724)		
SS	(1,046,738)	(16,276)	(264,623)	(84,186)	0	(132,772)	(455,876)	(60,265)	(28,728)	(4,012)		
TOTAL	(1,396,959,370)	(22,800,548)	(376,288,864)	(115,647,192)	0	(169,442,692)	(594,467,089)	(78,405,842)	(36,703,814)	(5,143,249)		

TOTAL NET TRANSMISSION PLANT

SNPT	3,890,464,301	34,516,817	568,912,403	174,844,709	0	596,409,989	2,092,508,408	275,977,020	129,191,552	18,103,402		
SYSTEM NET PLANT TRANSMISSION	100,000%	0.8872%	14.6233%	4.4942%	0.0000%	15.3300%	53.7856%	7.0937%	3.3207%	0.4653%		

WPG

WRE	100,000%	0.8872%	14.6234%	4.4941%	0.0000%	15.3334%	53.7798%	7.0953%	3.3215%	0.4654%		
WRE	100,000%	0.9181%	14.5276%	4.5569%	0.0000%	16.7572%	51.5753%	7.5437%	3.6939%	0.4253%		

Total Electric Billings

CN	1,919,575	46,934	583,443	132,784	0	127,362	938,590	74,328	16,144	0		
Customer System factor - CN		2.4450%	30.3944%	6.9174%	0.0000%	6.6349%	48.8952%	3.8721%	0.8410%	0.0000%		

CIAC

Contributions in Aid of Construction												
Oregon	26.6	26.5962%										
Washington - Other	6.2	6.2069%										
Washington - SWIFT	-	0.0000%										
Idaho - PPL	-	0.0000%										
Idaho - UPL	4.8	4.7679%										
Montana	-	0.0000%										
Wyoming PPL	9.1	9.0681%										
Wyoming UPL	1.8	1.7751%										
California	3.6	3.6168%										
Utah	47.9	47.8492%										
Total	100	100.0000%										

Customer Adv.
Received

Factor %	
26.6	26.5962%
6.2	6.2069%
-	0.0000%
-	0.0000%
4.8	4.7679%
-	0.0000%
9.1	9.0681%
1.8	1.7751%
3.6	3.6168%
47.9	47.8492%
100	100.0000%

PacificCorp
Washington Results of Operations - December 2014

	TOTAL	California	Oregon	Washington	Montana	Wyo-PP&L	Utah	Idaho-UP&L	Wyo-UP&L	FERC	OTHER	NON-UTILITY
Account 904 Balance	11,444,958	335,695	4,960,754	1,415,557	0	709,877	3,086,252	938,456	368	0		
BADDEBT	100.0000%	2.9331%	43.3444%	12.3804%	0.0000%	6.2029%	26.9660%	8.1823%	0.0032%	0.0000%		
Account 182.22												
Pre-merger (101)	17,094,202	759,132	12,495,843	3,840,228	0	0	0	0	0	0		
(103) CAGW	(8,434,030)	(374,051)	(6,165,267)	(1,894,712)	0	0	0	0	0	0		
Post-merger (101)	3,465,613	154,588	2,547,679	783,046	0	0	0	0	0	0		
(240,609)	(10,671)	(175,886)	(64,069)	0	0	0	0	0	0	0		
(107) CAGW	1,778,549	78,679	1,390,117	399,553	0	0	0	0	0	0		
(120) CAEW	1,975,759	90,675	1,434,823	450,261	0	0	0	0	0	0		
(228) CAGW	7,220,849	320,246	5,276,433	1,622,170	0	0	0	0	0	0		
(228) CAGW	1,472,376	65,300	1,076,305	330,771	0	0	0	0	0	0		
(228) SNPP	3,531,000	156,601	2,581,157	793,242	0	0	0	0	0	0		
(228) CAEW	1,743,025	79,984	1,265,608	397,223	0	0	0	0	0	0		
Total Acct 182.22	29,626,734	1,319,692	21,639,313	6,867,728	0	0	0	0	0	0		
Revised Study (228)	112,680	4,997	82,369	25,314	0	0	0	0	0	0		
December 1993 Adj.	841,950	43,230	684,057	214,664	0	0	0	0	0	0		
Adjusted Acct 182.22	1,054,630	48,227	766,426	239,977	0	0	0	0	0	0		
TROJP Trojan Plant Allocator	30,681,364	1,367,919	22,405,739	6,907,706	0	0	0	0	0	0		
TROJP	100.0000%	4.4685%	73.0272%	22.5143%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%		
Account 228.42												
Plant - Premerger	7,220,849	320,246	5,276,433	1,622,170	0	0	0	0	0	0		
- Postmerger	1,472,376	65,300	1,076,305	330,771	0	0	0	0	0	0		
Storage Facility	1,743,025	79,984	1,265,608	397,223	0	0	0	0	0	0		
Transition Costs	3,531,000	156,601	2,581,157	793,242	0	0	0	0	0	0		
Total Acct 228.42	13,987,250	622,141	10,201,703	3,143,406	0	0	0	0	0	0		
Transition Costs	112,680	4,997	82,369	25,314	0	0	0	0	0	0		
Storage Facility	941,950	43,230	684,057	214,664	0	0	0	0	0	0		
December 1993 Adj.	1,054,630	48,227	766,426	239,977	0	0	0	0	0	0		
Adjusted Acct 228.42	15,021,880	670,368	10,968,129	3,383,383	0	0	0	0	0	0		
TROUD	100.0000%	4.4626%	73.0144%	22.5230%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%		
DITEXP:												
Pre-Merger - PPL	0	0	0	0	0	0	0	0	0	0		
Prod / Hydro	0	0	0	0	0	0	0	0	0	0		
Transmission	0	0	0	0	0	0	0	0	0	0		
Distribution	0	0	0	0	0	0	0	0	0	0		
General	0	0	0	0	0	0	0	0	0	0		
Mining	0	0	0	0	0	0	0	0	0	0		
Melin	0	0	0	0	0	0	0	0	0	0		
Non-Utility	0	0	0	0	0	0	0	0	0	0		
Total PPL	(2,237,372)	(310,620)	(5,336,323)	(686,903)	0	(1,176,449)	(112,575)	47	181	19	0	3,387,251

	TOTAL	California	Oregon	Washington	Montana	Wyco-PP&L	Utah	Idaho-UP&L	Wyco-UP&L	FERC	OTHER	NON-UTILITY
Pre-Merger - UPL												
Prod / Hydro	0	0	0	0	0	0	0	0	0	0	0	0
Transmission	0	0	0	0	0	0	0	0	0	0	0	0
Distribution	0	0	0	0	0	0	0	0	0	0	0	0
General	0	0	0	0	0	0	0	0	0	0	0	0
Mining	0	0	0	0	0	0	0	0	0	0	0	0
Total UPL	(12,421,380)	(492)	281	(1,486)	0	(25)	(10,186,854)	(1,590,928)	(593,259)	(46,517)	0	0
Post-Merger (Values beginning 2006 and forward except for WCA which is 2007 and forward)												
Prod / Other Prod	0	0	0	0	0	0	0	0	0	0	0	0
Cholla Unit 4	0	0	0	0	0	0	0	0	0	0	0	0
Goodby Unit 4, 5 & 6	0	0	0	0	0	0	0	0	0	0	0	0
Hydro-PPL	0	0	0	0	0	0	0	0	0	0	0	0
Hydro-UPL	0	0	0	0	0	0	0	0	0	0	0	0
Transmission	0	0	0	0	0	0	0	0	0	0	0	0
Distribution	0	0	0	0	0	0	0	0	0	0	0	0
General/Intangibles	0	0	0	0	0	0	0	0	0	0	0	0
Mining	0	0	0	0	0	0	0	0	0	0	0	0
WCA - CAEE 2007+	0	0	0	0	0	0	0	0	0	0	0	0
WCA - CAGE 2007+	0	0	0	0	0	0	0	0	0	0	0	0
WCA - CAGW 2007+	0	0	0	0	0	0	0	0	0	0	0	0
WCA CAGW 2007+ - Mining	0	0	0	0	0	0	0	0	0	0	0	0
WCA CAGW 2007+ - Geophone	0	0	0	0	0	0	0	0	0	0	0	0
WCA - General 2007+	0	0	0	0	0	0	0	0	0	0	0	0
WCA - JBG 2007+	0	0	0	0	0	0	0	0	0	0	0	0
Oregon Extra Book Depreciation	0	0	0	0	0	0	0	0	0	0	0	0
Non Utility	0	0	0	0	0	0	0	0	0	0	0	0
Total Post Merger	787,409,056	15,103,064	215,054,452	25,493,720	0	94,819,956	333,076,941	39,729,917	21,077,637	2,540,410	0	40,512,669
Total Deferred Taxes	772,750,304	14,791,952	211,718,410	24,805,331	0	93,841,462	322,777,412	38,138,086	20,484,759	2,491,912	0	43,989,950
Percentage of Total (DITEP)	100.0000%	1.9142%	27.3980%	3.2100%	0.0000%	12.1179%	41.7699%	4.9355%	2.6509%	0.3225%	0.0000%	5.6810%

	TOTAL	California	Oregon	Washington	Montana	Wyco-PP&L	Utah	Idaho-UP&L	Wyco-UP&L	FERC	OTHER	NON-UTILITY
Pre-Merger - PPL												
Prod / Hydro	46,011,346	1,616,926	25,560,656	6,510,547	0	10,577,415	1,754,402	0	0	0	0	0
Transmission	18,312,732	669,475	9,983,575	2,731,478	0	4,116,583	601,611	0	0	0	0	0
Distribution	24,807,324	2,649,276	13,791,548	4,202,983	0	4,170,517	0	0	0	0	0	0
General	(378,050)	329	(246,398)	466	0	(88,870)	(42,503)	59	(1,007)	(125)	0	0
Mining	3,357	54	690	261	0	474	1,398	201	109	12	0	0
Melin	659,752	0	0	0	0	0	0	0	0	0	0	659,752
Non Utility	(15,673)	0	0	0	0	0	0	0	0	0	0	(15,673)
Total PPL	85,400,788	4,061,080	40,959,670	13,445,735	0	18,776,129	2,514,908	260	(868)	(113)	0	644,079
Pre-Merger - UPL												
Prod / Hydro	70,485,826	0	0	0	0	0	55,257,537	10,998,594	3,724,085	505,830	0	0
Transmission	43,032,615	0	0	0	0	0	36,243,529	4,931,872	1,636,278	229,936	0	0
Distribution	32,854,020	0	0	0	0	0	26,756,372	4,448,717	1,698,831	0	0	0
General	(750,055)	79	(80,086)	320	0	(32,187)	(260,365)	(265,807)	(108,763)	(4,188)	0	0
Mining	8,927	145	2,260	694	0	1,281	3,712	534	290	31	0	0
Total UPL	145,641,333	218	(77,826)	1,014	0	(30,926)	118,000,785	20,115,850	6,999,801	722,417	0	0

PacificCorp
Washington Results of Operations - December 2014

	TOTAL	California	Oregon	Washington	Montana	Wyo-PP&L	Utah	Idaho-PP&L	Wyo-UP&L	FERC	OTHER	NON-UTILITY
PointMerger (Values beginning 2006 and forward except for WCA which is 2007 and forward)												
Prod/Other Prod	491,869,656	8,999,800	142,040,149	36,470,829	0	62,430,349	199,558,228	26,574,555	11,149,654	1,761,191	0	0
S Cholla Unit 4	23,944,777	287,882	5,122,055	0	0	2,890,206	9,544,881	968,467	943,908	73,038	0	4,104,292
S Goshute Unit 4, 5 & 6	5,171,989	82,880	1,318,959	0	0	648,482	2,350,341	297,830	137,776	20,385	0	417,418
S Hydro-PP&L	41,151,942	792,431	12,247,130	3,468,438	0	5,234,824	16,334,720	2,125,037	876,640	132,722	0	0
S Hydro-UP&L	12,377,955	283,103	3,710,780	1,077,316	0	1,520,870	4,884,811	638,237	257,686	37,042	0	0
S Transmission	269,789,412	5,127,081	79,075,552	21,688,306	0	33,630,248	109,201,417	14,474,354	5,710,354	894,100	0	0
S Distribution	822,288,389	30,778,878	255,818,832	51,878,884	0	64,213,087	385,385,487	41,079,469	13,028,695	0	0	6,837
S General Intangibles	83,908,640	1,682,880	26,883,407	6,494,158	0	10,288,536	31,812,599	4,707,409	1,782,061	149,176	6	0
S Mining	7,821,247	126,331	2,289,223	581,915	0	1,159,980	2,997,411	441,910	184,965	28,612	0	0
S WCA - CAEE 2007+	22,904,968	334,400	5,895,448	0	0	3,335,885	9,989,202	1,305,942	738,028	81,169	0	1,834,808
S WCA - CAGE 2007+	1,573,968,790	25,737,298	415,215,387	0	0	203,211,885	680,848,666	87,857,882	44,013,773	5,976,331	0	131,107,920
S WCA - CAGW 2007+	374,107,166	6,221,355	102,208,015	81,228,718	0	48,887,949	158,288,960	21,111,258	10,238,958	1,449,818	0	(55,699,883)
S WCA_CAGW 2007+ -Mining	0	0	0	0	0	0	0	0	0	0	0	0
S WCA_CAGW 2007+ -Concrete	0	0	0	0	0	0	0	0	0	0	0	0
S WCA - General 2007+	141,783,743	3,181,285	40,393,482	9,572,125	0	17,132,385	58,615,076	7,863,229	3,576,228	354,080	0	1,095,873
S WCA - JBG 2007+	83,056,247	1,385,317	22,325,681	17,680,146	0	10,875,639	35,258,741	4,825,283	2,358,068	319,385	0	(11,780,032)
S OREGON EXTRA BOOK DEPR	(36,382,623)	0	(36,382,623)	0	0	0	0	0	0	0	0	0
S Non Utility	(1,287,065)	0	0	0	0	0	0	0	0	0	0	(1,287,065)
Total Post Merger	3,816,456,113	85,279,122	1,058,140,155	232,996,832	0	465,466,815	1,884,367,468	214,066,950	94,997,792	11,267,139	0	69,871,840
Total Deferred Taxes	4,151,498,234	90,240,400	1,107,121,959	246,443,581	0	484,212,018	1,804,883,159	234,185,080	101,906,685	11,985,443	0	70,515,919

Percentage of Total (DITBAL)	100.0000%	2.173%	26.6680%	5.9383%	0.0000%	11.6635%	43.4755%	5.6410%	2.4547%	0.2889%	0.0000%	1.6988%
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TAXDEPR
Total Schedule M Differences (PowerTax)

Total	1,255,329,910	24,595,910	321,658,176	52,580,655	0	149,428,917	556,598,260	73,374,963	32,282,023	3,775,626	0	41,127,380
TAXDEPR Factor	100.0000%	1.9593%	25.6234%	4.1886%	0.0000%	11.9038%	44.3316%	5.8451%	2.5716%	0.3006%	0.0000%	3.2762%

SCHMD
Depreciation Expense :

Steam	230,318,918	1,590,281	28,211,663	8,055,379	0	37,285,689	130,748,289	17,244,128	8,072,924	1,131,164	0	0
Nuclear	0	0	0	0	0	0	0	0	0	0	0	0
Hydro	33,153,926	1,174,688	19,381,686	5,950,241	0	1,277,692	4,482,836	591,232	276,768	38,783	0	0
Other	117,785,114	1,760,056	29,009,672	8,915,357	0	14,862,828	52,487,724	6,823,819	3,241,179	454,182	0	0
Transmission	91,781,993	1,026,035	16,911,417	5,197,312	0	13,155,292	46,155,608	6,097,374	2,849,639	398,315	0	0
Distribution	133,686,007	7,116,650	46,900,746	12,034,281	0	13,957,205	44,848,579	5,713,401	3,315,165	0	0	0
General	39,372,701	818,139	10,437,587	2,925,085	0	5,254,483	16,409,203	2,407,722	1,096,373	81,100	0	0
Mining	0	0	0	0	0	0	0	0	0	0	0	0
Environmental	0	0	0	0	0	0	0	0	0	0	0	0
Acct 403.4	0	0	0	0	0	0	0	0	0	0	0	0
Postmerger-Hydro Step 1 Adjustment	646,078,659	13,485,848	148,883,071	43,080,635	0	85,873,186	294,942,240	38,967,876	18,791,448	2,104,544	0	0

Total Depreciation Expense :	100.0000%	2.0873%	23.0364%	6.6680%	0.0000%	13.2914%	45.6511%	6.0314%	2.9085%	0.3257%	0.0000%	0.0000%
SCHMDEXP												



Electric Operations Revenue (Actuals)
 Twelve Months Ending - December 2014
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Account	Albac	Total	CAif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other	Nullif
4421000	COMMERCIAL SALES	CA	\$1,851	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,851
4421000	COMMERCIAL SALES	DU	\$633	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$633
4421000	COMMERCIAL SALES	OR	\$721	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$721
4421000	COMMERCIAL SALES	UT	\$9,667	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$9,667
4421000	COMMERCIAL SALES	WA	\$24,842	\$0	\$0	\$0	\$0	\$24,842	\$0	\$0	\$0	\$24,842
4421000	COMMERCIAL SALES	WY	\$4,008	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,008
4421000	COMMERCIAL SALES	OTHER	\$11,553	\$0	\$0	\$0	\$11,553	\$0	\$0	\$0	\$0	\$11,553
4421000	COMMERCIAL SALES	CA	\$1,208	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,208
4421000	COMMERCIAL SALES	DU	\$32,809	\$462,127	\$119,049	\$0	\$0	\$720,681	\$40,308	\$0	\$0	\$3,060
4421000	COMMERCIAL SALES	OR	\$5,809	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,809
4421000	COMMERCIAL SALES	UT	\$19,639	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$19,639
4421000	COMMERCIAL SALES	WA	\$152,964	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$152,964
4421000	COMMERCIAL SALES	WY	\$376,300	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$376,300
4421000	COMMERCIAL SALES	OTHER	\$49,676	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$49,676
4422000	INDUSTRIAL SALES EXCLUDING IRRIGATION	CA	\$11,426	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$11,426
4422000	INDUSTRIAL SALES EXCLUDING IRRIGATION	DU	\$11,426	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$11,426
4422000	INDUSTRIAL SALES EXCLUDING IRRIGATION	OR	\$89,205	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$89,205
4422000	INDUSTRIAL SALES EXCLUDING IRRIGATION	UT	\$23,717	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$23,717
4422000	INDUSTRIAL SALES EXCLUDING IRRIGATION	WA	\$162	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$162
4422000	INDUSTRIAL SALES EXCLUDING IRRIGATION	WY	\$112	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$112
4422000	INDUSTRIAL SALES EXCLUDING IRRIGATION	OTHER	\$849	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$849
4422000	INDUSTRIAL SALES EXCLUDING IRRIGATION	CA	\$2,097	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,097
4422000	INDUSTRIAL SALES EXCLUDING IRRIGATION	DU	\$52,106	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$52,106
4422000	INDUSTRIAL SALES EXCLUDING IRRIGATION	OR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4422000	INDUSTRIAL SALES EXCLUDING IRRIGATION	UT	\$8,464	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$8,464
4422000	INDUSTRIAL SALES EXCLUDING IRRIGATION	WA	\$114	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$114
4422000	INDUSTRIAL SALES EXCLUDING IRRIGATION	WY	\$1,633	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,633
4422000	INDUSTRIAL SALES EXCLUDING IRRIGATION	OTHER	\$91	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$91
4422000	INDUSTRIAL SALES EXCLUDING IRRIGATION	CA	\$740	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$740
4422000	INDUSTRIAL SALES EXCLUDING IRRIGATION	DU	\$1,160	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,160
4422000	INDUSTRIAL SALES EXCLUDING IRRIGATION	OR	\$34	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$34
4422000	INDUSTRIAL SALES EXCLUDING IRRIGATION	UT	\$83	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$83
4422000	INDUSTRIAL SALES EXCLUDING IRRIGATION	WA	\$1613	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,613
4422000	INDUSTRIAL SALES EXCLUDING IRRIGATION	WY	\$107	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$107
4422000	INDUSTRIAL SALES EXCLUDING IRRIGATION	OTHER	\$234	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$234
4422000	INDUSTRIAL SALES EXCLUDING IRRIGATION	CA	\$13,962	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$13,962
4422000	INDUSTRIAL SALES EXCLUDING IRRIGATION	DU	\$1,700	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,700
4422000	INDUSTRIAL SALES EXCLUDING IRRIGATION	OR	\$335	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$335
4422000	INDUSTRIAL SALES EXCLUDING IRRIGATION	UT	\$1,988	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,988
4422000	INDUSTRIAL SALES EXCLUDING IRRIGATION	WA	\$1,531	\$153,319	\$49,950	\$0	\$0	\$518,650	\$108,431	\$0	\$0	\$2,101
4422000	INDUSTRIAL SALES EXCLUDING IRRIGATION	WY	\$15,225	\$15,225	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$15,225
4422000	INDUSTRIAL SALES EXCLUDING IRRIGATION	OTHER	\$57,257	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$57,257
4423000	INDUSTRIAL SALES - IRRIGATION	CA	\$33,411	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$33,411
4423000	INDUSTRIAL SALES - IRRIGATION	DU	\$18,488	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$18,488
4423000	INDUSTRIAL SALES - IRRIGATION	OR	\$14,736	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$14,736
4423000	INDUSTRIAL SALES - IRRIGATION	UT	\$1,668	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,668
4423000	INDUSTRIAL SALES - IRRIGATION	WA	\$379	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$379
4423000	INDUSTRIAL SALES - IRRIGATION	WY	\$591	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$591
4423000	INDUSTRIAL SALES - IRRIGATION	OTHER	\$49	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$49
4423000	INDUSTRIAL SALES - IRRIGATION	CA	\$8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$8
4423000	INDUSTRIAL SALES - IRRIGATION	DU	\$21	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$21
4423000	INDUSTRIAL SALES - IRRIGATION	OR	\$7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7
4423000	INDUSTRIAL SALES - IRRIGATION	UT	\$42	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$42
4423000	INDUSTRIAL SALES - IRRIGATION	WA	\$5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5
4423000	INDUSTRIAL SALES - IRRIGATION	WY	\$11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$11
4423000	INDUSTRIAL SALES - IRRIGATION	OTHER	\$56	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$56
4423000	INDUSTRIAL SALES - IRRIGATION	CA	\$333	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$333
4423000	INDUSTRIAL SALES - IRRIGATION	DU	\$675	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$675
4423000	INDUSTRIAL SALES - IRRIGATION	OR	\$586	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$586
4423000	INDUSTRIAL SALES - IRRIGATION	UT	\$493	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$493
4423000	INDUSTRIAL SALES - IRRIGATION	WA	\$34	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$34
4423000	INDUSTRIAL SALES - IRRIGATION	WY	\$14,946	\$14,946	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$14,946
4423000	INDUSTRIAL SALES - IRRIGATION	OTHER	\$487	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$487
4423000	PUBLIC STREET AND HIGHWAY LIGHTING	CA	\$501	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$501
4423000	PUBLIC STREET AND HIGHWAY LIGHTING	DU	\$5,968	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,968
4423000	PUBLIC STREET AND HIGHWAY LIGHTING	OR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4423000	PUBLIC STREET AND HIGHWAY LIGHTING	UT	\$5,348	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,348
4423000	PUBLIC STREET AND HIGHWAY LIGHTING	WA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4423000	PUBLIC STREET AND HIGHWAY LIGHTING	WY	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4423000	PUBLIC STREET AND HIGHWAY LIGHTING	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4423000	PUBLIC STREET AND HIGHWAY LIGHTING	CA	\$1,042	\$19,042	\$57,639	\$0	\$0	\$0	\$0	\$0	\$0	\$1,042
4423000	PUBLIC STREET AND HIGHWAY LIGHTING	DU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4423000	PUBLIC STREET AND HIGHWAY LIGHTING	OR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4423000	PUBLIC STREET AND HIGHWAY LIGHTING	UT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4423000	PUBLIC STREET AND HIGHWAY LIGHTING	WA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4423000	PUBLIC STREET AND HIGHWAY LIGHTING	WY	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4423000	PUBLIC STREET AND HIGHWAY LIGHTING	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4423000	PUBLIC STREET AND HIGHWAY LIGHTING	CA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4423000	PUBLIC STREET AND HIGHWAY LIGHTING	DU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4423000	PUBLIC STREET AND HIGHWAY LIGHTING	OR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4423000	PUBLIC STREET AND HIGHWAY LIGHTING	UT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4423000	PUBLIC STREET AND HIGHWAY LIGHTING	WA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4423000	PUBLIC STREET AND HIGHWAY LIGHTING	WY	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4423000	PUBLIC STREET AND HIGHWAY LIGHTING	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0



Electric Operations Revenue (Actuals)
 Twelve Months Ending - December 2014
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other	Null
4410000	PUB STHWY LIGHT	WA	\$1,330	\$0	\$0	\$1,330	\$0	\$0	\$0	\$0	\$0	\$0
4411000	PUB STHWY LIGHT	WYP	\$1,004	\$0	\$0	\$0	\$1,004	\$0	\$0	\$0	\$0	\$0
4412000	PUB STHWY LIGHT	WYU	\$413	\$0	\$0	\$0	\$413	\$0	\$0	\$0	\$0	\$0
4413000	PUB STHWY LIGHT	OR	\$14	\$14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4414000	PUB STHWY LIGHT	WA	\$12	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4415000	PUB STHWY LIGHT	WYU	\$57	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4416000	PUB STHWY LIGHT	OR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4417000	PUB STHWY LIGHT	WA	\$2	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4418000	PUB STHWY LIGHT	WYU	\$2	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4419000	PUB STHWY LIGHT	OR	\$2	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4420000	PUB STHWY LIGHT	WA	\$1	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4421000	PUB STHWY LIGHT	WYU	\$109	\$109	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4422000	PUB STHWY LIGHT	OR	\$147	\$147	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4423000	PUB STHWY LIGHT	WA	\$21	\$21	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4424000	PUB STHWY LIGHT	WYU	\$33	\$33	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4425000	PUB STHWY LIGHT	OR	\$27	\$27	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4426000	PUB STHWY LIGHT	WA	\$9	\$9	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4427000	PUB STHWY LIGHT	WYU	\$9	\$9	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4428000	PUB STHWY LIGHT	OR	\$136	\$136	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4429000	PUB STHWY LIGHT	WA	\$335	\$335	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4430000	PUB STHWY LIGHT	WYU	\$28	\$28	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4431000	PUB STHWY LIGHT	OR	\$24	\$24	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4432000	PUB STHWY LIGHT	WA	\$480	\$480	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4433000	PUB STHWY LIGHT	WYU	\$17,224	\$17,224	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4434000	PUB STHWY LIGHT	OR	\$207	\$207	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4435000	PUB STHWY LIGHT	WA	\$28	\$28	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4436000	PUB STHWY LIGHT	WYU	\$612	\$612	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4437000	PUB STHWY LIGHT	OR	\$11,500	\$11,500	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4438000	PUB STHWY LIGHT	WA	\$1,160	\$1,160	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4439000	PUB STHWY LIGHT	WYU	\$6,457	\$6,457	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4440000	PUB STHWY LIGHT	OR	\$4,263	\$4,263	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4441000	PUB STHWY LIGHT	WA	\$21	\$21	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4442000	PUB STHWY LIGHT	WYU	\$11,950	\$11,950	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4443000	PUB STHWY LIGHT	OR	\$80,379	\$80,379	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4444000	PUB STHWY LIGHT	WA	\$38,757	\$38,757	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4445000	PUB STHWY LIGHT	WYU	\$16,027	\$16,027	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4446000	PUB STHWY LIGHT	OR	\$55	\$55	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4447000	PUB STHWY LIGHT	WA	\$85	\$85	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4448000	PUB STHWY LIGHT	WYU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4449000	PUB STHWY LIGHT	OR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4450000	PUB STHWY LIGHT	WA	\$162	\$162	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4451000	PUB STHWY LIGHT	WYU	\$38	\$38	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4452000	PUB STHWY LIGHT	OR	\$40	\$40	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4453000	PUB STHWY LIGHT	WA	\$81	\$81	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4454000	PUB STHWY LIGHT	WYU	\$220	\$220	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4455000	PUB STHWY LIGHT	OR	\$3,103	\$3,103	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4456000	PUB STHWY LIGHT	WA	\$2,426	\$2,426	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4457000	PUB STHWY LIGHT	WYU	\$514	\$514	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4458000	PUB STHWY LIGHT	OR	\$52	\$52	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4459000	PUB STHWY LIGHT	WA	\$52	\$52	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4460000	PUB STHWY LIGHT	WYU	\$52	\$52	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4461000	PUB STHWY LIGHT	OR	\$514	\$514	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4462000	PUB STHWY LIGHT	WA	\$468	\$468	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4463000	PUB STHWY LIGHT	WYU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4464000	PUB STHWY LIGHT	OR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4465000	PUB STHWY LIGHT	WA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4466000	PUB STHWY LIGHT	WYU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4467000	PUB STHWY LIGHT	OR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4468000	PUB STHWY LIGHT	WA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4469000	PUB STHWY LIGHT	WYU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4470000	PUB STHWY LIGHT	OR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4471000	PUB STHWY LIGHT	WA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4472000	PUB STHWY LIGHT	WYU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4473000	PUB STHWY LIGHT	OR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4474000	PUB STHWY LIGHT	WA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4475000	PUB STHWY LIGHT	WYU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4476000	PUB STHWY LIGHT	OR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4477000	PUB STHWY LIGHT	WA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4478000	PUB STHWY LIGHT	WYU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4479000	PUB STHWY LIGHT	OR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4480000	PUB STHWY LIGHT	WA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4481000	PUB STHWY LIGHT	WYU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4482000	PUB STHWY LIGHT	OR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4483000	PUB STHWY LIGHT	WA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4484000	PUB STHWY LIGHT	WYU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4485000	PUB STHWY LIGHT	OR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4486000	PUB STHWY LIGHT	WA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4487000	PUB STHWY LIGHT	WYU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4488000	PUB STHWY LIGHT	OR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4489000	PUB STHWY LIGHT	WA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4490000	PUB STHWY LIGHT	WYU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4491000	PUB STHWY LIGHT	OR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4492000	PUB STHWY LIGHT	WA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4493000	PUB STHWY LIGHT	WYU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4494000	PUB STHWY LIGHT	OR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4495000	PUB STHWY LIGHT	WA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4496000	PUB STHWY LIGHT	WYU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4497000	PUB STHWY LIGHT	OR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4498000	PUB STHWY LIGHT	WA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4499000	PUB STHWY LIGHT	WYU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4500000	PUB STHWY LIGHT	OR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4501000	PUB STHWY LIGHT	WA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4502000	PUB STHWY LIGHT	WYU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4503000	PUB STHWY LIGHT	OR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4504000	PUB STHWY LIGHT	WA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4505000	PUB STHWY LIGHT	WYU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4506000	PUB STHWY LIGHT	OR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4507000	PUB STHWY LIGHT	WA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4508000	PUB STHWY LIGHT	WYU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4509000	PUB STHWY LIGHT	OR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4510000	PUB STHWY LIGHT	WA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4511000	PUB STHWY LIGHT	WYU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4512000	PUB STHWY LIGHT	OR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4513000	PUB STHWY LIGHT	WA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4514000	PUB STHWY LIGHT	WYU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4515000	PUB STHWY LIGHT	OR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4516000	PUB STHWY LIGHT	WA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4517000	PUB STHWY LIGHT	WYU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4518000	PUB STHWY LIGHT	OR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4519000	PUB STHWY LIGHT	WA	\$0	\$0	\$0	\$0	\$0					

Electric Operations Revenue (Actuals)
 Twelve Months Ending - December 2014
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other	Net/lt
4541000	RENIS - COMMON	JBG	\$0	\$0	\$0	\$4	\$1	\$0	\$0	\$0	\$0	\$0
4541000	RENIS - COMMON	SG	\$108	\$2	\$25	\$0	\$16	\$0	\$0	\$7	\$0	\$0
4541000	RENIS - COMMON	CA	\$1	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4541000	RENIS - COMMON	CA	\$1	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4541000	RENIS - COMMON	CA	\$102	\$0	\$102	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4541000	RENIS - COMMON	CA	\$3	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4541000	RENIS - COMMON	CA	\$4	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4541000	RENIS - COMMON	CA	\$2,842	\$57	\$689	\$188	\$431	\$1,318	\$1,318	\$172	\$0	\$0
4541000	RENIS - COMMON	UT	\$10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4541000	RENIS - COMMON	UT	\$14,470	\$633	\$5,010	\$1,318	\$1,230	\$5,778	\$482	\$18	\$0	\$0
4542000	RENIS - NON COMMON	CAGE	\$8	\$8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4542000	RENIS - NON COMMON	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4542000	RENIS - NON COMMON	UT	\$5	\$5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4543000	MC FOR WIRE REVENUES	CAGE	\$3,311	\$0	\$0	\$0	\$0	\$2,290	\$297	\$19	\$0	\$0
4543000	MC FOR WIRE REVENUES	SG	\$3,947	\$0	\$0	\$0	\$0	\$2,920	\$297	\$19	\$0	\$0
4543000	MC FOR WIRE REVENUES	UT	\$1,368	\$0	\$0	\$0	\$0	\$1,368	\$0	\$0	\$0	\$0
4561100	Other Wheeling Rev	WRG	\$697	\$17	\$304	\$83	\$281	\$352	\$69	\$71	\$0	\$0
4561100	Other Wheeling Rev	WRG	\$31	\$31	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4561100	Other Wheeling Rev	WRG	\$699	\$4	\$102	\$83	\$281	\$352	\$69	\$71	\$0	\$0
4561100	Other Wheeling Rev	WRG	\$1,244	\$11	\$182	\$56	\$232	\$669	\$88	\$6	\$0	\$0
4561100	Other Wheeling Rev	WRG	\$2,480	\$22	\$384	\$112	\$464	\$1,339	\$177	\$12	\$0	\$0
4561100	Other Wheeling Rev	WRG	\$2,587	\$23	\$378	\$116	\$462	\$1,391	\$183	\$12	\$0	\$0
4561100	Other Wheeling Rev	WRG	\$763	\$7	\$112	\$34	\$142	\$410	\$54	\$4	\$0	\$0
4561100	Other Wheeling Rev	WRG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4561100	Other Wheeling Rev	WRG	\$1	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4561100	Other Wheeling Rev	WRG	\$1	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4561100	Other Wheeling Rev	WRG	\$1	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4561100	Other Wheeling Rev	WRG	\$75	\$11	\$11	\$3	\$3	\$30	\$5	\$3	\$0	\$0
4561100	Other Wheeling Rev	WRG	\$10,542	\$147	\$2,419	\$743	\$3,065	\$8,997	\$1,170	\$77	\$0	\$0
4561100	Other Wheeling Rev	WRG	\$17	\$0	\$3	\$3	\$3	\$9	\$1	\$0	\$0	\$0
4561100	Other Wheeling Rev	WRG	\$804	\$7	\$118	\$36	\$150	\$432	\$57	\$4	\$0	\$0
4561100	Other Wheeling Rev	WRG	\$154	\$1	\$22	\$8	\$29	\$83	\$11	\$1	\$0	\$0
4561100	Other Wheeling Rev	WRG	\$915	\$8	\$134	\$41	\$171	\$492	\$65	\$4	\$0	\$0
4561100	Other Wheeling Rev	WRG	\$915	\$8	\$134	\$41	\$171	\$492	\$65	\$4	\$0	\$0
4561100	Other Wheeling Rev	WRG	\$28	\$28	\$4,258	\$1,268	\$8,428	\$19,652	\$2,081	\$158	\$0	\$0
4561100	Other Wheeling Rev	WRG	\$16	\$16	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4561100	Other Wheeling Rev	WRG	\$16	\$16	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4561100	Other Wheeling Rev	WRG	\$1,765	\$18	\$256	\$79	\$326	\$850	\$126	\$8	\$0	\$0
4561200	LT FIRM WHEEL REV	WRG	\$2,516	\$22	\$368	\$13	\$469	\$1,363	\$178	\$12	\$0	\$0
4561200	LT FIRM WHEEL REV	WRG	\$6,500	\$75	\$1,243	\$382	\$4,572	\$6,033	\$40	\$0	\$0	\$0
4561200	LT FIRM WHEEL REV	WRG	\$15,932	\$151	\$2,485	\$164	\$3,169	\$6,139	\$1,205	\$79	\$0	\$0
4561200	LT FIRM WHEEL REV	WRG	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4561200	LT FIRM WHEEL REV	WRG	\$1	\$1	\$0	\$0	\$0	\$1	\$0	\$0	\$0	\$0
4561200	LT FIRM WHEEL REV	WRG	\$22,402	\$200	\$3,289	\$1,011	\$4,195	\$12,097	\$1,595	\$105	\$0	\$0
4561200	LT FIRM WHEEL REV	WRG	\$448	\$448	\$7,285	\$2,270	\$9,419	\$27,162	\$3,592	\$235	\$0	\$0
4561200	LT FIRM WHEEL REV	WRG	\$10,393	\$18	\$1,501	\$61	\$2,471	\$5,329	\$778	\$50	\$0	\$0
4561200	LT FIRM WHEEL REV	WRG	\$27	\$27	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4561200	LT FIRM WHEEL REV	WRG	\$10,367	\$95	\$1,605	\$472	\$2,116	\$5,344	\$781	\$44	\$0	\$0
4561200	LT FIRM WHEEL REV	WRG	\$3,004	\$27	\$439	\$135	\$560	\$1,616	\$213	\$14	\$0	\$0
4561200	LT FIRM WHEEL REV	WRG	\$3,004	\$27	\$439	\$135	\$560	\$1,616	\$213	\$14	\$0	\$0
4561200	LT FIRM WHEEL REV	WRG	\$17	\$17	\$0	\$4	\$3	\$7	\$1	\$0	\$0	\$0
4561200	LT FIRM WHEEL REV	WRG	\$17	\$17	\$0	\$4	\$3	\$7	\$1	\$0	\$0	\$0
4562000	MISC OTHER REV	CAGE	\$71	\$71	\$0	\$0	\$0	\$47	\$0	\$6	\$0	\$0
4562000	MISC OTHER REV	SG	\$21	\$21	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4562000	MISC OTHER REV	UT	\$24	\$24	\$0	\$0	\$0	\$24	\$0	\$0	\$0	\$0
4562000	MISC OTHER REV	WRG	\$8	\$8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4562000	MISC OTHER REV	WRG	\$8	\$8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4562000	MISC OTHER REV	WRG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4562000	MISC OTHER REV	WRG	\$1,839	\$0	\$0	\$0	\$0	\$429	\$1,237	\$163	\$0	\$0
4562000	MISC OTHER REV	WRG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4562000	MISC OTHER REV	WRG	\$22	\$22	\$0	\$6	\$3	\$10	\$1	\$1	\$0	\$0
4562000	MISC OTHER REV	WRG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4562000	MISC OTHER REV	WRG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4562000	MISC OTHER REV	WRG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4562000	MISC OTHER REV	WRG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4562000	MISC OTHER REV	WRG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4562000	MISC OTHER REV	WRG	\$4,271	\$2	\$32	\$11	\$33	\$93	\$11	\$7	\$0	\$0
4562000	MISC OTHER REV	WRG	\$2,020	\$80	\$1,176	\$63	\$211	\$528	\$28	\$2	\$0	\$0
4562000	MISC OTHER REV	WRG	\$314	\$314	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4562000	MISC OTHER REV	WRG	\$270	\$270	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4562000	MISC OTHER REV	WRG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4562000	MISC OTHER REV	WRG	\$303	\$303	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4562000	MISC OTHER REV	WRG	\$385	\$385	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4562000	MISC OTHER REV	WRG	\$11,908	\$195	\$3,010	\$895	\$1,837	\$5,189	\$895	\$46	\$0	\$0
4562000	MISC OTHER REV	WRG	\$9	\$9	\$2	\$1	\$1	\$4	\$1	\$1	\$0	\$0



Electric Operations Revenue (Actuals)
 Twelve Months Ending - December 2014
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Account	Alb	Total	Calif	Oregon	Wash	Wyoming	Utah	Klaha	FERC	Other	Null
4562300	MISC OTHER REV		\$9,842	\$437	\$7,095	\$2,211	\$0	\$0	\$0	\$0	\$0	\$0
4562300	MISC OTHER REV	CAGW	\$426	\$19	\$212	\$96	\$0	\$0	\$0	\$0	\$0	\$0
4562300 Total	Timber Sales - Utility Property	CAGW	\$4,061	\$727	\$11,948	\$3,652	\$0,022	\$16,407	\$2,162	\$142	\$0	\$0
4562400	M&S INVENTORY SALES	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4562400	M&S INVENTORY SALES	SG	\$941	\$19	\$221	\$62	\$143	\$436	\$57	\$3	\$0	\$0
4562400	M&S INVENTORY SALES	UT	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4562400	M&S INVENTORY SALES	WTP	\$42	\$0	\$0	\$0	\$12	\$0	\$0	\$0	\$0	\$0
4562400 Total	M&S INVENTORY COST OF SALES	UT	\$572	\$0	\$27	\$62	\$4	\$67	\$57	\$3	\$0	\$0
4562500	M&S INV COST OF SALE	UT	\$572	\$0	\$0	\$0	\$0	\$572	\$0	\$0	\$0	\$0
4562700	RNW ENRGY CRDT SALES	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4562700	RNW ENRGY CRDT SALES	SG	\$1,165	\$18	\$294	\$94	\$180	\$507	\$87	\$4	\$0	\$0
4562700	RNW ENRGY CRDT SALES	SG	\$5,509	\$66	\$1,393	\$443	\$850	\$2,399	\$317	\$21	\$0	\$0
4562700	RNW ENRGY CRDT SALES	OTHER	\$8,054	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$38,054	\$0
4562700	RNW ENRGY CRDT SALES	OTHER	\$8	\$8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4562700 Total	REC Sales - Wind Water Loss Indemnity	OTHER	\$12,407	\$68	\$1,098	\$349	\$670	\$1,692	\$250	\$17	\$9,002	\$0
4562800	CA GHG Emission Als	OTHER	\$5,518	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,519	\$0
4562800	CA GHG Emission Als	OTHER	\$14,673	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$8,518	\$0
4562800	CA GHG Emission Als	OTHER	\$14,673	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$14,673	\$0
4562800 Total	CA GHG Allowance Revenues - Deferral	OTHER	\$3,442	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,442	\$0
4562800	CA GHG Allowance Revenues - Annual	OTHER	\$3,442	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,442	\$0
4562800 Total	FERC Transmission Refund-Deferral	OTHER	\$4,898,542	\$98,646	\$1,362,685	\$351,632	\$724,662	\$2,127,662	\$291,625	\$11,409	\$29,812	\$0
Grand Total			\$4,898,542	\$98,646	\$1,362,685	\$351,632	\$724,662	\$2,127,662	\$291,625	\$11,409	\$29,812	\$0



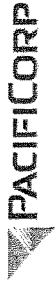
Operations & Maintenance Expense (Actuals)
 Twelve Months Ending - December 2014
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Group Code	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
5000000	OPER SUPV & ENG	CAGE	\$2,604	\$0	\$0	\$0	\$0	\$607	\$1,751	\$231	\$0
5000000	OPER SUPV & ENG	CAGW	\$28	\$1	\$20	\$6	\$0	\$0	\$0	\$0	\$0
5000000	OPER SUPV & ENG	JBG	\$15,425	\$680	\$11,212	\$3,446	\$20	\$59	\$8	\$8	\$1
5000000 Total			\$18,057	\$681	\$11,232	\$3,452	\$20	\$59	\$8	\$239	\$16
5010000	OPER SUPV & ENG	CAGE	\$371	\$0	\$0	\$0	\$0	\$87	\$250	\$33	\$2
5010000	OPER SUPV & ENG	JBG	\$81	\$4	\$59	\$18	\$0	\$0	\$0	\$0	\$0
5010000 Total			\$453	\$4	\$59	\$18	\$0	\$87	\$250	\$33	\$2
5010000	FUEL CONSUMED	CAEE	\$367	\$0	\$0	\$0	\$0	\$94	\$237	\$35	\$2
5010000	FUEL CONSUMED	SE	\$143	\$2	\$35	\$11	\$11	\$24	\$62	\$9	\$1
5010000 Total			\$510	\$2	\$35	\$11	\$11	\$24	\$62	\$44	\$2
5012000	FUEL HAND-COAL	CAEE	\$10,002	\$0	\$0	\$0	\$0	\$2,555	\$6,451	\$942	\$0
5012000	FUEL HAND-COAL	CAGW	\$1,469	\$65	\$1,074	\$330	\$0	\$0	\$0	\$0	\$0
5012000	FUEL HAND-COAL	JBE	\$418	\$19	\$302	\$85	\$1	\$2	\$0	\$0	\$0
5012000	FUEL HAND-COAL	SE	\$125	\$2	\$30	\$10	\$21	\$54	\$8	\$8	\$0
5012000 Total			\$10,927	\$44	\$741	\$228	\$22	\$53	\$63	\$94	\$8
5013000	START UP FUEL - GAS	CAEE	\$491	\$0	\$0	\$0	\$0	\$125	\$316	\$46	\$3
5013000 Total			\$491	\$0	\$0	\$0	\$0	\$125	\$316	\$46	\$3
5014000	FUEL CONSUMED-DIESEL	CAEW	\$217,246	\$9,970	\$157,767	\$49,509	\$0	\$0	\$0	\$0	\$0
5014000 Total			\$217,246	\$9,970	\$157,767	\$49,509	\$0	\$0	\$0	\$0	\$0
5014000	FUEL CONSUMED-DIESEL	CAEE	\$19	\$0	\$0	\$0	\$0	\$5	\$12	\$2	\$0
5014000	FUEL CONSUMED-DIESEL	CAEW	\$5,102	\$0	\$0	\$0	\$0	\$5	\$12	\$2	\$0
5014000	FUEL CONSUMED-DIESEL	CAGW	\$216	\$10	\$158	\$48	\$0	\$1,326	\$3,340	\$489	\$28
5014000	FUEL CONSUMED-DIESEL	JBE	\$913	\$42	\$659	\$207	\$1	\$1	\$3	\$0	\$0
5014000 Total			\$6,320	\$51	\$817	\$255	\$1	\$327	\$3,352	\$490	\$28
5015000	FUEL CONSIG-RES DISP	CAEE	\$14	\$0	\$0	\$0	\$0	\$4	\$9	\$1	\$0
5015000	FUEL CONSIG-RES DISP	JBE	\$334	\$15	\$230	\$72	\$1	\$1	\$1	\$0	\$0
5015000 Total			\$348	\$15	\$230	\$72	\$1	\$1	\$1	\$1	\$0
5020000	STEAM EXPENSES	CAGE	\$20,324	\$0	\$0	\$0	\$0	\$4,738	\$13,685	\$1,802	\$118
5020000	STEAM EXPENSES	CAGW	\$981	\$43	\$717	\$220	\$0	\$0	\$0	\$0	\$0
5020000	STEAM EXPENSES	JBG	\$4,146	\$183	\$3,013	\$926	\$5	\$5	\$16	\$2	\$2
5020000 Total			\$25,450	\$226	\$3,730	\$1,146	\$5	\$5	\$16	\$18	\$18
5022000	STM EXP - FLYASH	CAGE	\$1,553	\$0	\$0	\$0	\$0	\$362	\$1,044	\$138	\$9
5022000	STM EXP - FLYASH	JBE	\$1,553	\$0	\$0	\$0	\$0	\$362	\$1,044	\$138	\$9
5022000 Total			\$3,106	\$0	\$0	\$0	\$0	\$724	\$2,088	\$276	\$18
5023000	STM EXP BOTTOM ASH	CAGE	\$31	\$0	\$0	\$0	\$0	\$7	\$21	\$3	\$0
5023000 Total			\$31	\$0	\$0	\$0	\$0	\$7	\$21	\$3	\$0
5024000	STM EXP SCRUBBER	CAGE	\$155	\$0	\$0	\$0	\$0	\$36	\$104	\$14	\$1
5024000 Total			\$155	\$0	\$0	\$0	\$0	\$36	\$104	\$14	\$1
5029000	STM EXP - OTHER	CAGE	\$15,984	\$0	\$0	\$0	\$0	\$3,722	\$10,734	\$1,416	\$33
5029000	ELECTRIC EXPENSES	CAGE	\$3,849	\$0	\$0	\$0	\$0	\$897	\$2,588	\$341	\$22
5029000	ELECTRIC EXPENSES	CAGW	\$69	\$3	\$51	\$16	\$0	\$0	\$0	\$0	\$0
5029000	ELECTRIC EXPENSES	JBG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5029000 Total			\$3,918	\$3	\$51	\$16	\$0	\$897	\$2,588	\$341	\$22
5051000	ELEC EXP GENERAL	CAGE	\$3	\$0	\$0	\$0	\$0	\$1	\$2	\$0	\$0
5051000 Total			\$3	\$0	\$0	\$0	\$0	\$1	\$2	\$0	\$0
5060000	MISC STEAM PWR EXP	CAGE	\$56,631	\$0	\$0	\$0	\$0	\$13,203	\$38,076	\$5,022	\$329
5060000	MISC STEAM PWR EXP	CAGW	\$741	\$33	\$542	\$167	\$0	\$0	\$0	\$0	\$0
5060000	MISC STEAM PWR EXP	JBG	\$6,365	\$292	\$4,641	\$1,426	\$8	\$24	\$3	\$3	\$0
5060000 Total			\$63,737	\$325	\$5,183	\$1,593	\$8	\$24	\$3	\$3	\$0
5061000	MISC STM EXP - CON	CAGE	\$795	\$0	\$0	\$0	\$0	\$185	\$534	\$70	\$5
5061000	MISC STM EXP - CON	JBG	\$143	\$6	\$104	\$32	\$0	\$1	\$1	\$0	\$0
5061000 Total			\$938	\$6	\$104	\$32	\$0	\$186	\$535	\$71	\$5
5061100	MISC STM EXP PCLCU	CAGE	\$94	\$0	\$0	\$0	\$0	\$22	\$63	\$8	\$1
5061100	MISC STM EXP PCLCU	JBG	\$767	\$34	\$557	\$171	\$1	\$3	\$0	\$0	\$0
5061100 Total			\$861	\$34	\$557	\$171	\$1	\$26	\$66	\$9	\$1
5061300	MISC STM EXP COMPT	CAGE	\$390	\$0	\$0	\$0	\$0	\$91	\$262	\$35	\$2
5061300	MISC STM EXP COMPT	JBG	\$174	\$9	\$127	\$39	\$0	\$0	\$0	\$0	\$0
5061300 Total			\$564	\$9	\$127	\$39	\$0	\$91	\$262	\$35	\$2
5061400	MISC STM EXP OFFIC	CAGE	\$1,528	\$0	\$0	\$0	\$0	\$356	\$1,028	\$136	\$9



Operations & Maintenance Expense (Actuals)
 Twelve Months Ending - December 2014
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Group Code	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
5061400	MISC STM EXP OFFIC	STEX	\$50	\$830	\$255	\$2	\$4	\$0	\$0	\$0	\$0
5061400 Total			\$1,142	\$50	\$830	\$255	\$2	\$4	\$1	\$1	\$0
5061500	MISC STM EXP COMM	CAGE	\$2,671	\$50	\$830	\$255	\$2	\$4	\$136	\$9	\$0
5061500 Total			\$1,139	\$0	\$0	\$0	\$33	\$94	\$12	\$1	\$0
5061600	MISC STM EXP FIRE	JBG	\$14	\$10	\$0	\$0	\$3	\$84	\$12	\$1	\$0
5061600 Total			\$14	\$11	\$10	\$0	\$3	\$0	\$0	\$0	\$0
5062000	MISC STM - ENVRMNT	CAGE	\$1,642	\$0	\$0	\$0	\$383	\$1,104	\$146	\$10	\$0
5062000 Total			\$1,666	\$1	\$17	\$5	\$0	\$0	\$0	\$0	\$0
5063000	MISC STEAM JVA CR	CAGE	\$11,965	\$0	\$0	\$0	\$2,790	\$8,045	\$1,061	\$70	\$0
5063000 Total			\$-1,119	\$-18,438	\$-34	\$-97	\$-13	\$-70	\$-13	\$-1	\$0
5064000	MISC STM EXP RGR	CAGE	\$37,331	\$-1,119	\$-18,438	\$-34	\$-97	\$-13	\$-70	\$-1	\$0
5064000 Total			\$12	\$0	\$0	\$0	\$3	\$0	\$0	\$0	\$0
5065000	MISC STM EXP - SEC	CAGE	\$543	\$0	\$0	\$0	\$127	\$365	\$48	\$3	\$0
5065000 Total			\$171	\$8	\$125	\$38	\$0	\$0	\$0	\$0	\$0
5066000	MISC STM EXP - SFTY	CAGE	\$715	\$8	\$125	\$38	\$127	\$366	\$48	\$3	\$0
5066000 Total			\$1,309	\$0	\$0	\$0	\$305	\$880	\$116	\$0	\$0
5067000	MISC STM EXP TRNG	CAGE	\$164	\$7	\$120	\$37	\$0	\$1	\$0	\$0	\$0
5067000 Total			\$1,568	\$0	\$0	\$0	\$366	\$1,054	\$139	\$9	\$0
5069000	MISC STM EXP WTSPLY	CAGE	\$1,979	\$87	\$1,439	\$42	\$3	\$0	\$1	\$0	\$0
5069000 Total			\$3,547	\$87	\$1,439	\$42	\$68	\$1,082	\$140	\$9	\$0
5069900	MISC STM EXP MISC	CAGE	\$194	\$0	\$0	\$0	\$45	\$131	\$17	\$1	\$0
5069900 Total			\$2,336	\$0	\$0	\$0	\$645	\$1,571	\$207	\$14	\$0
5070000	RENITS (STEAM GEN)	CAGE	\$341	\$0	\$3	\$1	\$645	\$1,571	\$207	\$14	\$0
5070000 Total			\$161	\$0	\$0	\$0	\$35	\$101	\$13	\$1	\$0
5070000	RENITS (STEAM GEN)	CAGW	\$26	\$18	\$0	\$6	\$0	\$0	\$0	\$0	\$0
5070000 Total			\$204	\$3	\$148	\$45	\$0	\$1	\$0	\$0	\$0
5100000	MNT SUPRV & ENG	CAGE	\$2,967	\$0	\$0	\$0	\$692	\$1,995	\$263	\$17	\$0
5100000 Total			\$2,666	\$12	\$194	\$60	\$0	\$0	\$0	\$0	\$0
5100000	MNT SUPRV & ENG	CAGW	\$638	\$28	\$464	\$143	\$1	\$2	\$0	\$0	\$0
5100000 Total			\$3,872	\$40	\$659	\$202	\$693	\$1,998	\$263	\$17	\$0
5101000	MNTNCE SUPVSN & ENG	CAGE	\$2,871	\$0	\$0	\$0	\$669	\$1,930	\$255	\$17	\$0
5101000 Total			\$2,871	\$0	\$0	\$0	\$669	\$1,930	\$255	\$17	\$0
5110000	MNT OF STRUCTURES	CAGE	\$2,871	\$0	\$0	\$0	\$669	\$1,930	\$255	\$17	\$0
5110000 Total			\$460	\$20	\$229	\$01	\$0	\$0	\$0	\$0	\$0
5110000	MNT OF STRUCTURES	CAGW	\$596	\$26	\$453	\$133	\$1	\$2	\$0	\$0	\$0
5110000 Total			\$3,177	\$46	\$762	\$234	\$670	\$1,933	\$255	\$17	\$0
5111000	MNT OF STRUCTURES	CAGE	\$6,498	\$0	\$0	\$0	\$1,515	\$4,369	\$576	\$38	\$0
5111000 Total			\$6,759	\$12	\$190	\$58	\$1,515	\$4,370	\$576	\$38	\$0
5111100	MNT STRCT PMP PLNT	CAGE	\$718	\$0	\$0	\$0	\$167	\$483	\$64	\$4	\$0
5111100 Total			\$1,371	\$60	\$997	\$306	\$2	\$5	\$1	\$0	\$0
5112000	MNT STRCT WASTE WT	CAGE	\$2,099	\$60	\$997	\$306	\$169	\$488	\$64	\$4	\$0
5112000 Total			\$813	\$32	\$868	\$266	\$191	\$551	\$73	\$9	\$0
5112000	MNT STRCT WASTE WT	JBG	\$4,003	\$52	\$868	\$266	\$191	\$551	\$73	\$9	\$0
5112000 Total			\$3,371	\$0	\$0	\$0	\$786	\$2,267	\$299	\$20	\$0
5120000	STRUCTURAL SYSTEMS	CAGE	\$5,724	\$252	\$4,161	\$1,279	\$8	\$22	\$3	\$0	\$0
5120000 Total			\$9,095	\$252	\$4,161	\$1,279	\$794	\$2,288	\$302	\$20	\$0
5140000	MNT OF STRCT CATH	CAGE	\$13	\$0	\$0	\$0	\$3	\$0	\$1	\$0	\$0
5140000 Total			\$4	\$0	\$0	\$0	\$1	\$0	\$0	\$0	\$0
5140000	MNT OF STRCT CATH	JBG	\$17	\$0	\$0	\$0	\$3	\$0	\$1	\$0	\$0
5140000 Total			\$141	\$0	\$0	\$0	\$33	\$95	\$12	\$1	\$0
5170000	MNT STRCT DAM RYR	CAGE	\$624	\$0	\$0	\$0	\$145	\$419	\$55	\$4	\$0
5170000 Total											



Operations & Maintenance Expense (Actuals)
 Twelve Months Ending - December 2014
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Group Code	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
5117000	MNT STRCT-FIRE PRF	JBG	\$402	\$402	\$18	\$292	\$90	\$1	\$2	\$0	\$0
5117000 Total	STEX	JBG	\$1,026	\$1,026	\$18	\$292	\$90	\$1	\$2	\$0	\$0
5118000	MNT STRCT-GROUNDS	CAGE	\$404	\$404	\$0	\$0	\$0	\$146	\$421	\$56	\$4
5118000	MNT STRCT-GROUNDS	JBG	\$558	\$558	\$26	\$406	\$126	\$1	\$272	\$36	\$2
5118000 Total	STEX	JBG	\$962	\$962	\$26	\$406	\$126	\$1	\$272	\$36	\$2
5119000	MNT OF STRCT-HVAC	CAGE	\$1,929	\$1,929	\$0	\$0	\$0	\$450	\$1,297	\$171	\$11
5119000	MNT OF STRCT-HVAC	JBG	\$528	\$528	\$23	\$384	\$118	\$1	\$2	\$0	\$0
5119000 Total	STEX	JBG	\$2,457	\$2,457	\$23	\$384	\$118	\$450	\$1,299	\$171	\$11
5119900	MNT OF STRCT-MISC	CAGE	\$245	\$245	\$0	\$0	\$0	\$57	\$165	\$22	\$1
5120000	MANT OF BOILER PLNT	CAGE	\$13,288	\$13,288	\$0	\$0	\$0	\$3,098	\$6,034	\$1,178	\$77
5120000	MANT OF BOILER PLNT	CAGW	\$2,948	\$2,948	\$131	\$2,155	\$662	\$0	\$0	\$0	\$0
5120000	MANT OF BOILER PLNT	JBG	\$901	\$901	\$40	\$655	\$201	\$1	\$3	\$0	\$0
5120000 Total	STEX	JBG	\$17,137	\$17,137	\$170	\$2,810	\$863	\$3,099	\$8,938	\$1,179	\$77
5121000	MNT BOILR-AIR HTR	CAGE	\$13,028	\$13,028	\$0	\$0	\$0	\$3,177	\$9,163	\$1,209	\$79
5121000	MNT BOILR-AIR HTR	JBG	\$4,999	\$4,999	\$220	\$3,653	\$1,117	\$7	\$19	\$3	\$0
5121000 Total	STEX	JBG	\$18,027	\$18,027	\$220	\$3,653	\$1,117	\$3,184	\$9,182	\$1,211	\$79
5121100	MNT BOILR-CHEM FD	CAGE	\$134	\$134	\$0	\$0	\$0	\$31	\$90	\$12	\$1
5121100	MNT BOILR-CHEM FD	JBG	\$21	\$21	\$1	\$22	\$7	\$0	\$0	\$0	\$0
5121100 Total	STEX	JBG	\$165	\$165	\$1	\$22	\$7	\$0	\$0	\$0	\$0
5121200	MNT BOILR-CL HANDL	CAGE	\$3,491	\$3,491	\$0	\$0	\$0	\$814	\$2,348	\$310	\$20
5121200	MNT BOILR-CL HANDL	JBG	\$2,190	\$2,190	\$97	\$1,592	\$469	\$3	\$6	\$1	\$0
5121200 Total	STEX	JBG	\$5,681	\$5,681	\$97	\$1,592	\$469	\$817	\$2,356	\$311	\$20
5121400	MNT BOIL-DEMNERLZ	CAGE	\$872	\$872	\$0	\$0	\$0	\$203	\$596	\$77	\$5
5121400	MNT BOIL-DEMNERLZ	JBG	\$96	\$96	\$4	\$62	\$19	\$0	\$0	\$0	\$0
5121400 Total	STEX	JBG	\$968	\$968	\$4	\$62	\$19	\$203	\$596	\$77	\$5
5121500	MNT BOIL-EXTRC STM	CAGE	\$464	\$464	\$0	\$0	\$0	\$108	\$312	\$41	\$3
5121500	MNT BOIL-EXTRC STM	JBG	\$124	\$124	\$5	\$90	\$28	\$0	\$0	\$0	\$0
5121500 Total	STEX	JBG	\$588	\$588	\$5	\$90	\$28	\$108	\$312	\$41	\$3
5121600	MNT BOILR-FLYASH	CAGE	\$3,133	\$3,133	\$0	\$0	\$0	\$720	\$2,106	\$278	\$18
5121600	MNT BOILR-FLYASH	JBG	\$1,301	\$1,301	\$67	\$946	\$291	\$2	\$5	\$1	\$0
5121600 Total	STEX	JBG	\$4,433	\$4,433	\$67	\$946	\$291	\$732	\$2,111	\$278	\$18
5121700	MNT BOIL-FUEL OIL	CAGE	\$291	\$291	\$0	\$0	\$0	\$68	\$196	\$26	\$2
5121700	MNT BOIL-FUEL OIL	JBG	\$317	\$317	\$14	\$230	\$71	\$0	\$1	\$0	\$0
5121700 Total	STEX	JBG	\$608	\$608	\$14	\$230	\$71	\$68	\$197	\$26	\$2
5121800	MNT BOIL-FEEDWATR	CAGE	\$3,098	\$3,098	\$0	\$0	\$0	\$722	\$2,083	\$275	\$18
5121800	MNT BOIL-FEEDWATR	JBG	\$2,026	\$2,026	\$89	\$1,473	\$463	\$3	\$8	\$1	\$0
5121800 Total	STEX	JBG	\$5,124	\$5,124	\$89	\$1,473	\$463	\$725	\$2,091	\$276	\$18
5121900	MNT BOIL-FRZ PRTEC	CAGE	\$25	\$25	\$0	\$0	\$0	\$6	\$17	\$2	\$0
5121900 Total	STEX	JBG	\$25	\$25	\$0	\$0	\$0	\$6	\$17	\$2	\$0
5122000	MNT BOILR-AUX SYST	CAGE	\$1,283	\$1,283	\$0	\$0	\$0	\$301	\$669	\$115	\$8
5122000	MNT BOILR-AUX SYST	JBG	\$131	\$131	\$6	\$95	\$29	\$0	\$0	\$0	\$0
5122000 Total	STEX	JBG	\$1,424	\$1,424	\$6	\$95	\$29	\$302	\$870	\$115	\$8
5122100	MNT BOILR-MAIN STM	CAGE	\$2,209	\$2,209	\$0	\$0	\$0	\$515	\$1,485	\$196	\$13
5122100	MNT BOILR-MAIN STM	JBG	\$96	\$96	\$4	\$70	\$21	\$0	\$0	\$0	\$0
5122100 Total	STEX	JBG	\$2,305	\$2,305	\$4	\$70	\$21	\$515	\$1,486	\$196	\$13
5122200	MNT BOIL-PLVRZD CL	CAGE	\$9,508	\$9,508	\$0	\$0	\$0	\$2,217	\$6,393	\$843	\$55
5122200	MNT BOIL-PLVRZD CL	JBG	\$2,313	\$2,313	\$102	\$1,681	\$517	\$3	\$0	\$1	\$0
5122200 Total	STEX	JBG	\$11,821	\$11,821	\$102	\$1,681	\$517	\$2,220	\$6,402	\$844	\$55
5122300	MNT BOIL-PRECIP/BAG	CAGE	\$1,601	\$1,601	\$0	\$0	\$0	\$373	\$1,076	\$142	\$9
5122300	MNT BOIL-PRECIP/BAG	JBG	\$1,771	\$1,771	\$78	\$1,287	\$396	\$2	\$7	\$1	\$0
5122300 Total	STEX	JBG	\$3,371	\$3,371	\$78	\$1,287	\$396	\$376	\$1,083	\$143	\$9
5122400	MNT BOIL-PRTRT WTR	CAGE	\$391	\$391	\$0	\$0	\$0	\$91	\$263	\$35	\$2
5122400	MNT BOIL-PRTRT WTR	JBG	\$95	\$95	\$4	\$69	\$21	\$0	\$0	\$0	\$0
5122400 Total	STEX	JBG	\$486	\$486	\$4	\$69	\$21	\$91	\$263	\$35	\$2
5122500	MNT BOIL-RV OSMIS	CAGE	\$33	\$33	\$0	\$0	\$0	\$8	\$22	\$3	\$0
5122500	MNT BOIL-RV OSMIS	JBG	\$164	\$164	\$7	\$120	\$37	\$0	\$1	\$0	\$0
5122500 Total	STEX	JBG	\$198	\$198	\$7	\$120	\$37	\$8	\$23	\$3	\$0
5122600	MNT BOIL-RHEAT ST	CAGE	\$513	\$513	\$0	\$0	\$0	\$120	\$345	\$45	\$3
5122600	MNT BOIL-RHEAT ST	JBG	\$28	\$28	\$1	\$20	\$6	\$0	\$0	\$0	\$0
5122600 Total	STEX	JBG	\$541	\$541	\$1	\$20	\$6	\$120	\$345	\$45	\$3



Operations & Maintenance Expense (Actuals)
 Twelve Months Ending - December 2014
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Group Code	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
5122600 Total		\$541	\$20	\$6	\$120	\$345	\$45	\$3	\$0	\$0	\$0
5122600	MNT BOIL-SOOTBLWG	CAGE	\$1,275	\$0	\$0	\$297	\$0	\$857	\$113	\$45	\$7
5122600	MNT BOIL-SOOTBLWG	JBG	\$996	\$44	\$724	\$222	\$0	\$1	\$1	\$1	\$0
5122800 Total		\$2,271	\$724	\$222	\$299	\$861	\$114	\$71	\$0	\$0	\$0
5122800	MNT BOILER-SCRUBBER	CAGE	\$6,100	\$0	\$0	\$1,684	\$5,433	\$717	\$0	\$0	\$0
5122800	MNT BOILER-SCRUBBER	JBG	\$3,330	\$147	\$2,420	\$744	\$3	\$2	\$0	\$0	\$0
5122900 Total		\$11,410	\$2,420	\$144	\$1,888	\$5,448	\$514	\$34	\$0	\$0	\$0
5122900	MNT BOILER-BOTM ASH	CAGE	\$5,795	\$0	\$0	\$1,351	\$3,897	\$514	\$34	\$0	\$0
5122900	MNT BOILER-BOTM ASH	JBG	\$1,431	\$63	\$1,040	\$320	\$0	\$1	\$0	\$0	\$0
5123000 Total		\$7,226	\$1,040	\$320	\$1,353	\$3,920	\$515	\$34	\$0	\$0	\$0
5123000	MNT BOIL-WTR TRTMT	CAGE	\$341	\$0	\$0	\$79	\$229	\$30	\$2	\$0	\$0
5123000	MNT BOIL-WTR TRTMT	JBG	\$341	\$0	\$0	\$79	\$229	\$30	\$2	\$0	\$0
5123200 Total		\$1,172	\$668	\$144	\$40	\$115	\$15	\$1	\$0	\$0	\$0
5123200	MNT BOIL-CNTL SUPT	CAGE	\$644	\$28	\$668	\$144	\$1	\$2	\$0	\$0	\$0
5123200	MNT BOIL-CNTL SUPT	JBG	\$816	\$28	\$468	\$144	\$1	\$18	\$16	\$1	\$0
5123300 Total		\$340	\$0	\$0	\$0	\$29	\$30	\$2	\$0	\$0	\$0
5123300	MNT GEO GATH SVS	CAGE	\$340	\$0	\$0	\$29	\$30	\$2	\$0	\$0	\$0
5123300	MNT GEO GATH SVS	JBG	\$340	\$0	\$0	\$29	\$30	\$2	\$0	\$0	\$0
5123400 Total		\$1,564	\$676	\$208	\$1	\$1,062	\$139	\$9	\$0	\$0	\$0
5123400	MNT OF BOILERS	CAGE	\$930	\$41	\$676	\$208	\$1	\$4	\$0	\$0	\$0
5123400	MNT OF BOILERS	JBG	\$2,494	\$41	\$676	\$208	\$1	\$1,055	\$139	\$9	\$0
5124000 Total		\$920	\$250	\$77	\$0	\$619	\$82	\$5	\$0	\$0	\$0
5124000	MNT BOILER-CONTROLS	CAGE	\$1,264	\$15	\$250	\$77	\$0	\$1	\$0	\$0	\$0
5124000	MNT BOILER-CONTROLS	JBG	\$3,636	\$15	\$250	\$77	\$0	\$1	\$0	\$0	\$0
5125000 Total		\$902	\$40	\$655	\$201	\$3	\$0	\$0	\$0	\$0	\$0
5125000	MNT BOILER-DRAFT	CAGE	\$902	\$40	\$655	\$201	\$3	\$0	\$0	\$0	\$0
5125000	MNT BOILER-DRAFT	JBG	\$4,558	\$40	\$655	\$201	\$3	\$0	\$0	\$0	\$0
5126000 Total		\$1,039	\$0	\$0	\$0	\$699	\$92	\$6	\$0	\$0	\$0
5126000	MNT BOILER-FIRESIDE	CAGE	\$1,039	\$0	\$0	\$699	\$92	\$6	\$0	\$0	\$0
5126000	MNT BOILER-FIRESIDE	JBG	\$1,096	\$3	\$41	\$13	\$0	\$0	\$0	\$0	\$0
5127000 Total		\$117	\$10	\$169	\$27	\$70	\$10	\$1	\$0	\$0	\$0
5127000	MNT BLR-BEARING WTR	CAGE	\$232	\$10	\$169	\$27	\$0	\$0	\$0	\$0	\$0
5127000	MNT BLR-BEARING WTR	JBG	\$349	\$10	\$169	\$27	\$0	\$0	\$0	\$0	\$0
5128000 Total		\$3,159	\$0	\$0	\$0	\$737	\$2124	\$280	\$18	\$0	\$0
5128000	MNT BOILER WTR/STMD	CAGE	\$1,098	\$48	\$798	\$245	\$1	\$4	\$1	\$1	\$0
5128000	MNT BOILER WTR/STMD	JBG	\$4,258	\$48	\$798	\$245	\$1	\$128	\$281	\$18	\$0
5129000 Total		\$914	\$0	\$0	\$0	\$213	\$615	\$81	\$5	\$0	\$0
5129000	MNT BOIL-COMP AIR	CAGE	\$914	\$0	\$0	\$213	\$615	\$81	\$5	\$0	\$0
5129000	MNT BOILER-MISC	CAGE	\$4,105	\$0	\$0	\$957	\$2,760	\$364	\$24	\$0	\$0
5129000	MNT BOILER-MISC	JBG	\$9	\$7	\$7	\$2	\$0	\$0	\$0	\$0	\$0
5129900 Total		\$4,114	\$7	\$2	\$2	\$957	\$2,760	\$364	\$24	\$0	\$0
5129900	MNT ELEC PLANT	CAGE	\$3,454	\$0	\$0	\$805	\$2,322	\$506	\$20	\$0	\$0
5130000	MNT ELEC PLANT	CAGW	\$1,040	\$46	\$761	\$234	\$0	\$0	\$0	\$0	\$0
5130000	MNT ELEC PLANT	JBG	\$486	\$21	\$353	\$109	\$1	\$2	\$0	\$0	\$0
5130000 Total		\$4,980	\$68	\$1,114	\$342	\$806	\$3,571	\$1,358	\$307	\$20	\$0
5131000 Total		\$15,319	\$0	\$0	\$0	\$3,571	\$10,300	\$1,358	\$89	\$0	\$0
5131000	MNT ELEC AC	CAGE	\$5,345	\$236	\$3,885	\$1,194	\$7	\$20	\$3	\$0	\$0
5131000	MNT ELEC AC	JBG	\$20,664	\$236	\$3,885	\$1,194	\$3,579	\$10,320	\$1,361	\$89	\$0
5131100 Total		\$586	\$11	\$174	\$137	\$394	\$52	\$0	\$0	\$0	\$0
5131100	MNT/LUBE-OIL SYS	CAGE	\$586	\$11	\$174	\$137	\$394	\$52	\$0	\$0	\$0
5131100	MNT/LUBE-OIL SYS	JBG	\$239	\$11	\$174	\$137	\$394	\$52	\$0	\$0	\$0
5131300 Total		\$925	\$10	\$0	\$0	\$2	\$7	\$1	\$0	\$0	\$0
5131300	MNT/PREVENT ROUT	CAGE	\$925	\$10	\$0	\$2	\$7	\$1	\$0	\$0	\$0
5131300	MNT/PREVENT ROUT	JBG	\$10	\$0	\$0	\$2	\$7	\$1	\$0	\$0	\$0
5131400 Total		\$4,308	\$0	\$0	\$0	\$1,004	\$2,897	\$382	\$25	\$0	\$0
5131400	MNT MAIN TURBINE	CAGE	\$3,283	\$145	\$2,386	\$733	\$4	\$13	\$2	\$0	\$0
5131400	MNT MAIN TURBINE	JBG	\$7,591	\$145	\$2,386	\$733	\$1,009	\$2,909	\$384	\$25	\$0
5132000 Total		\$889	\$0	\$0	\$0	\$207	\$597	\$79	\$5	\$0	\$0
5132000	MNT ALARMS/INFO	CAGE	\$889	\$0	\$0	\$207	\$597	\$79	\$5	\$0	\$0
5132000	MNT ALARMS/INFO	JBG	\$284	\$13	\$206	\$63	\$1	\$1	\$0	\$0	\$0
5133000 Total		\$1,172	\$13	\$206	\$63	\$208	\$599	\$79	\$5	\$0	\$0
5133000	MNT/FAIR-COOL-CON	CAGE	\$421	\$0	\$0	\$98	\$283	\$37	\$2	\$0	\$0



Operations & Maintenance Expense (Actuals)
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 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Group Code	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
5133000 Total			\$421	\$0	\$0	\$0	\$98	\$283	\$37	\$0	\$0
5134000	MAINT/COMPNT COOL	CAGE	\$115	\$0	\$0	\$0	\$27	\$78	\$10	\$0	\$0
5134000	MAINT/COMPNT COOL	JBG	\$94	\$4	\$68	\$21	\$0	\$0	\$0	\$0	\$0
5134000 Total			\$209	\$4	\$68	\$21	\$27	\$78	\$10	\$0	\$0
5135000	MAINT/COMPNT AUXIL	CAGE	\$691	\$0	\$0	\$0	\$161	\$464	\$61	\$4	\$0
5135000	MAINT/COMPNT AUXIL	JBG	\$168	\$7	\$122	\$38	\$0	\$1	\$0	\$0	\$0
5135000 Total			\$859	\$7	\$122	\$38	\$161	\$465	\$61	\$4	\$0
5137000	MAINT-COOLING TOWR	CAGE	\$3,895	\$0	\$0	\$0	\$0	\$345	\$2,619	\$23	\$0
5137000	MAINT-COOLING TOWR	JBG	\$641	\$28	\$466	\$143	\$1	\$2	\$0	\$0	\$0
5137000 Total			\$4,536	\$28	\$466	\$143	\$909	\$2,621	\$346	\$23	\$0
5138000	MAINT-CIRCUL WATER	CAGE	\$1,697	\$0	\$0	\$0	\$0	\$1,141	\$151	\$10	\$0
5138000	MAINT-CIRCUL WATER	JBG	\$1,307	\$58	\$950	\$282	\$2	\$5	\$1	\$0	\$0
5138000 Total			\$3,004	\$58	\$950	\$282	\$297	\$1,146	\$151	\$10	\$0
5139000	MAINT-ELECT - DC	CAGE	\$272	\$0	\$107	\$33	\$0	\$193	\$24	\$0	\$0
5139000	MAINT-ELECT - DC	JBG	\$147	\$6	\$107	\$33	\$0	\$1	\$0	\$0	\$0
5139000 Total			\$419	\$6	\$107	\$33	\$64	\$184	\$24	\$0	\$0
5139900	MNT ELEC PLT-MISC	CAGE	\$21	\$0	\$0	\$0	\$5	\$14	\$2	\$0	\$0
5139900 Total			\$21	\$0	\$0	\$0	\$5	\$14	\$2	\$0	\$0
5140000	MAINT MISC STM PLN	CAGE	\$4,245	\$0	\$0	\$0	\$990	\$2,854	\$376	\$25	\$0
5140000	MAINT MISC STM PLN	CAGW	\$412	\$18	\$301	\$92	\$0	\$0	\$0	\$0	\$0
5140000	MAINT MISC STM PLN	JBG	\$1,299	\$57	\$944	\$280	\$2	\$5	\$1	\$0	\$0
5140000 Total			\$5,957	\$76	\$1,245	\$383	\$992	\$2,859	\$377	\$25	\$0
5141000	MISC STM-COMP AIR	CAGE	\$1,508	\$0	\$0	\$0	\$0	\$351	\$1,014	\$134	\$9
5141000	MISC STM-COMP AIR	JBG	\$145	\$6	\$106	\$32	\$0	\$1	\$1	\$0	\$0
5141000 Total			\$1,653	\$6	\$106	\$32	\$352	\$1,014	\$134	\$9	\$0
5142000	MISC STM PLT-CONSU	CAGE	\$19	\$0	\$0	\$0	\$0	\$4	\$13	\$2	\$0
5142000 Total			\$19	\$0	\$0	\$0	\$0	\$4	\$13	\$2	\$0
5144000	MISC STM PNT-LAB	CAGE	\$167	\$0	\$0	\$0	\$44	\$126	\$17	\$1	\$0
5144000	MISC STM PNT-LAB	JBG	\$134	\$6	\$98	\$30	\$0	\$1	\$0	\$0	\$0
5144000 Total			\$322	\$6	\$98	\$30	\$44	\$126	\$17	\$1	\$0
5145000	MAINT MISC-SM TOOL	CAGE	\$344	\$0	\$0	\$0	\$80	\$231	\$30	\$2	\$0
5145000	MAINT MISC-SM TOOL	JBG	\$49	\$2	\$35	\$11	\$0	\$0	\$0	\$0	\$0
5145000 Total			\$393	\$2	\$35	\$11	\$80	\$231	\$30	\$2	\$0
5146000	MAINT/PAGING SYS	CAGE	\$110	\$0	\$0	\$0	\$26	\$74	\$10	\$1	\$0
5146000	MAINT/PAGING SYS	JBG	\$43	\$2	\$31	\$10	\$0	\$0	\$0	\$0	\$0
5146000 Total			\$152	\$2	\$31	\$10	\$26	\$74	\$10	\$1	\$0
5147000	MAINT/PLANT EQUIP	CAGE	\$1,605	\$0	\$0	\$0	\$374	\$1,079	\$142	\$9	\$0
5147000	MAINT/PLANT EQUIP	JBG	\$434	\$19	\$315	\$97	\$1	\$2	\$0	\$0	\$0
5147000 Total			\$2,039	\$19	\$315	\$97	\$375	\$1,081	\$143	\$9	\$0
5148000	MAINT/PL-VEHICLES	CAGE	\$1,068	\$0	\$0	\$0	\$249	\$718	\$95	\$6	\$0
5148000	MAINT/PL-VEHICLES	JBG	\$267	\$12	\$194	\$60	\$0	\$1	\$0	\$0	\$0
5148000 Total			\$1,336	\$12	\$194	\$60	\$249	\$719	\$95	\$6	\$0
5149000	MAINT MISC-OTHER	CAGE	\$111	\$0	\$0	\$0	\$26	\$74	\$10	\$1	\$0
5149000	MAINT MISC-OTHER	JBG	\$40	\$-29	\$-29	\$-9	\$0	\$0	\$0	\$0	\$0
5149000 Total			\$71	\$-29	\$-29	\$-9	\$26	\$74	\$10	\$1	\$0
5320000	OPER SUPERV & ENG	CAGE	\$1,018	\$0	\$0	\$0	\$237	\$685	\$90	\$6	\$0
5320000	OPER SUPERV & ENG	CAGW	\$6,328	\$281	\$4,626	\$1,422	\$0	\$0	\$0	\$0	\$0
5320000 Total			\$7,346	\$281	\$4,626	\$1,422	\$237	\$685	\$90	\$6	\$0
5360000	WATER FOR POWER	CAGE	\$26	\$0	\$0	\$0	\$-6	\$0	\$-2	\$0	\$0
5360000	WATER FOR POWER	CAGW	\$227	\$10	\$166	\$51	\$0	\$0	\$0	\$0	\$0
5360000 Total			\$253	\$10	\$166	\$51	\$-6	\$0	\$-2	\$0	\$0
5370000	HYDRAULIC EXPENSES	CAGW	\$2,343	\$104	\$1,712	\$526	\$0	\$0	\$0	\$0	\$0
5370000 Total			\$2,343	\$104	\$1,712	\$526	\$0	\$0	\$0	\$0	\$0
5371000	HYDRO/FISH & WILD	CAGE	\$123	\$0	\$0	\$0	\$29	\$93	\$11	\$1	\$0
5371000	HYDRO/FISH & WILD	CAGW	\$461	\$20	\$337	\$104	\$0	\$0	\$0	\$0	\$0
5371000 Total			\$584	\$20	\$337	\$104	\$29	\$93	\$11	\$1	\$0
5372000	HYDRO/HATCHERY EXP	CAGW	\$57	\$3	\$42	\$13	\$0	\$0	\$0	\$0	\$0
5374000	HYDRO/OTH REC FAC	CAGE	\$57	\$3	\$42	\$13	\$0	\$0	\$0	\$0	\$0
5374000	HYDRO/OTH REC FAC	CAGW	\$36	\$0	\$0	\$0	\$8	\$24	\$3	\$0	\$0
5374000 Total			\$235	\$10	\$171	\$53	\$0	\$0	\$0	\$0	\$0



Operations & Maintenance Expense (Actuals)
 Twelve Months Ending - December 2014
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Group Code	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
5370000 Total			\$271	\$10	\$171	\$53	\$8	\$24	\$24	\$3	\$0
5370000	HYRO O&M Expense	CAGE	\$163	\$0	\$0	\$0	\$38	\$110	\$14	\$14	\$0
5370000	HYRO O&M Expense	CAGW	\$989	\$43	\$708	\$218	\$38	\$0	\$0	\$0	\$0
5370000 Total			\$1,132	\$43	\$708	\$218	\$38	\$110	\$14	\$14	\$0
5390000	MISC HYD PWR GEN EX	CAGE	\$67,000	\$554	\$9,137	\$2,808	\$0	\$4,505	\$594	\$39	\$0
5390000	MISC HYD PWR GEN EX	CAGW	\$19,199	\$554	\$9,137	\$2,808	\$0	\$4,505	\$594	\$39	\$0
5390000 Total			\$86,199	\$1,108	\$18,274	\$5,616	\$0	\$9,010	\$1,188	\$78	\$0
5400000	RENTS (HYDRO GEN)	CAGE	\$54	\$0	\$0	\$0	\$13	\$36	\$0	\$0	\$0
5400000	RENTS (HYDRO GEN)	CAGW	\$867	\$38	\$634	\$195	\$0	\$0	\$0	\$0	\$0
5400000 Total			\$921	\$38	\$634	\$195	\$13	\$36	\$0	\$0	\$0
5410000	MNT SUPERV & ENG	CAGW	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5420000	MANT OF STRUCTURE	CAGE	\$171	\$0	\$0	\$0	\$40	\$115	\$15	\$15	\$1
5420000	MANT OF STRUCTURE	CAGW	\$627	\$28	\$459	\$141	\$0	\$0	\$0	\$0	\$0
5420000 Total			\$798	\$28	\$459	\$141	\$40	\$115	\$15	\$15	\$1
5430000	MNT DAMS & WTR SYS	CAGE	\$434	\$0	\$0	\$0	\$101	\$292	\$38	\$3	\$0
5430000	MNT DAMS & WTR SYS	CAGW	\$1,456	\$65	\$1,065	\$327	\$0	\$0	\$0	\$0	\$0
5430000 Total			\$1,890	\$65	\$1,065	\$327	\$101	\$292	\$38	\$3	\$0
5440000	MANT OF ELEC PLNT	CAGE	\$231	\$0	\$0	\$0	\$54	\$155	\$20	\$1	\$0
5440000	PRIME MOVERS & GEN	CAGE	\$224	\$0	\$0	\$0	\$54	\$155	\$20	\$1	\$0
5440000	PRIME MOVERS & GEN	CAGW	\$819	\$36	\$589	\$184	\$0	\$0	\$0	\$0	\$0
5440000 Total			\$1,044	\$36	\$589	\$184	\$54	\$155	\$20	\$1	\$0
5442000	ACCESS ELEC EQUIP	CAGE	\$104	\$0	\$0	\$0	\$24	\$70	\$9	\$1	\$0
5442000	ACCESS ELEC EQUIP	CAGW	\$613	\$27	\$448	\$138	\$0	\$0	\$0	\$0	\$0
5442000 Total			\$717	\$27	\$448	\$138	\$24	\$70	\$9	\$1	\$0
5450000	MNT MISC HYDRO PLT	CAGW	\$28	\$1	\$20	\$0	\$0	\$0	\$0	\$0	\$0
5450000 Total			\$28	\$1	\$20	\$0	\$0	\$0	\$0	\$0	\$0
5451000	MNT-FISH/WILDLIFE	CAGW	\$867	\$38	\$634	\$195	\$0	\$0	\$0	\$0	\$0
5451000 Total			\$867	\$38	\$634	\$195	\$0	\$0	\$0	\$0	\$0
5454000	MANT-OTH REC FAC	CAGE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5454000	MANT-OTH REC FAC	CAGW	\$1	\$1	\$19	\$6	\$0	\$0	\$0	\$0	\$0
5454000 Total			\$26	\$1	\$19	\$6	\$0	\$0	\$0	\$0	\$0
5455000	MANT-RDS/TRAIL/BR	CAGE	\$422	\$0	\$0	\$0	\$98	\$284	\$37	\$2	\$0
5455000	MANT-RDS/TRAIL/BR	CAGW	\$613	\$27	\$448	\$138	\$0	\$0	\$0	\$0	\$0
5455000 Total			\$1,035	\$27	\$448	\$138	\$98	\$284	\$37	\$2	\$0
5459000	MANT HYDRO-OTHER	CAGE	\$438	\$0	\$0	\$0	\$102	\$284	\$39	\$3	\$0
5459000	MANT HYDRO-OTHER	CAGW	\$1,346	\$60	\$984	\$302	\$0	\$0	\$0	\$0	\$0
5459000 Total			\$1,783	\$60	\$984	\$302	\$102	\$284	\$39	\$3	\$0
5460000	OPER SUPERV & ENG	CAGE	\$222	\$0	\$0	\$0	\$52	\$150	\$20	\$1	\$0
5460000	OPER SUPERV & ENG	CAGW	\$131	\$6	\$96	\$30	\$0	\$0	\$0	\$0	\$0
5460000 Total			\$353	\$6	\$96	\$30	\$52	\$150	\$20	\$1	\$0
547NPC		CAEW	\$152,766	\$7,011	\$110,941	\$34,814	\$0	\$0	\$0	\$0	\$0
547NPC Total			\$152,766	\$7,011	\$110,941	\$34,814	\$0	\$0	\$0	\$0	\$0
5480000	GENERATION EXP	CAGE	\$5,926	\$0	\$0	\$0	\$1,382	\$3,984	\$525	\$34	\$0
5480000	GENERATION EXP	CAGW	\$11,847	\$925	\$8,660	\$2,661	\$0	\$0	\$0	\$0	\$0
5480000 Total			\$17,773	\$925	\$8,660	\$2,661	\$1,382	\$3,984	\$525	\$34	\$0
5490000	MIS OTH PWR GEN EX	CAGE	\$4,600	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5490000	MIS OTH PWR GEN EX	CAGW	\$2,882	\$128	\$2,107	\$687	\$0	\$0	\$0	\$0	\$0
5490000	MIS OTH PWR GEN EX	OR	\$55	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5490000	MIS OTH PWR GEN EX	SG	\$1,548	\$24	\$391	\$124	\$239	\$674	\$89	\$6	\$0
5490000 Total			\$9,085	\$152	\$2,553	\$772	\$1,311	\$3,767	\$497	\$33	\$0
5500000	RENTS (OTHER GEN)	CAGE	\$1,784	\$0	\$0	\$0	\$416	\$1,199	\$158	\$10	\$0
5500000	RENTS (OTHER GEN)	CAGW	\$1,929	\$86	\$1,410	\$433	\$0	\$0	\$0	\$0	\$0
5500000	RENTS (OTHER GEN)	OR	\$469	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5500000	RENTS (OTHER GEN)	SG	\$5	\$0	\$1	\$0	\$1	\$2	\$0	\$0	\$0
5500000 Total			\$4,187	\$86	\$1,881	\$433	\$417	\$1,201	\$158	\$10	\$0
5520000	MANT OF STRUCTURE	CAGE	\$2,250	\$0	\$0	\$0	\$524	\$1,513	\$199	\$13	\$0
5520000	MANT OF STRUCTURE	CAGW	\$30	\$1	\$22	\$7	\$0	\$0	\$0	\$0	\$0
5520000 Total			\$2,279	\$1	\$22	\$7	\$524	\$1,513	\$199	\$13	\$0



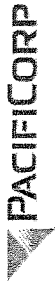
Operations & Maintenance Expense (Actuals)
 Twelve Months Ending - December 2014
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Group Code	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
5530000	MNT GEN & ELEC PLT		\$10,324	\$0	\$0	\$0	\$2,407	\$6,941	\$915	\$0	\$0
5530000	OPEX		\$7,101	\$315	\$5,191	\$1,595	\$0	\$0	\$0	\$0	\$0
5530000	OPEX		\$17,423	\$315	\$3,191	\$1,595	\$2,407	\$6,941	\$915	\$0	\$0
5530000 Total			\$26,640	\$315	\$8,382	\$3,190	\$2,407	\$17,882	\$1,815	\$0	\$0
5540000	MNT MISC OTH PWIR GN		\$2,962	\$14	\$235	\$72	\$615	\$1,775	\$234	\$0	\$0
5540000	OPEX		\$2,962	\$14	\$235	\$72	\$615	\$1,775	\$234	\$0	\$0
5540000 Total			\$2,962	\$14	\$235	\$72	\$615	\$1,775	\$234	\$0	\$0
5546000	MISC PLANT EQUIP		\$25	\$0	\$0	\$0	\$6	\$17	\$2	\$0	\$0
5546000	OPEX		\$25	\$0	\$0	\$0	\$6	\$17	\$2	\$0	\$0
5546000 Total			\$25	\$0	\$0	\$0	\$6	\$17	\$2	\$0	\$0
5552200	OR REC Compliance		\$99	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$99
5552200 Total			\$99	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$99
555NFC	NFCX		\$213,343	\$9,462	\$155,954	\$47,928	\$0	\$0	\$0	\$0	\$0
555NFC	OPEX		\$1,724	-\$79	-\$393	\$0	\$0	\$0	\$0	\$0	\$0
555NFC	OPEX		\$489	\$0	\$489	\$0	\$0	\$0	\$0	\$0	\$0
555NFC Total			\$212,108	\$9,383	\$154,702	\$48,028	\$0	\$0	\$0	\$0	\$0
555NPC	PSEX		\$1,263	\$20	\$319	\$102	\$195	\$550	\$73	\$5	\$5
555NPC	OPEX		\$1,263	\$20	\$319	\$102	\$195	\$550	\$73	\$5	\$5
555NPC Total			\$1,263	\$20	\$319	\$102	\$195	\$550	\$73	\$5	\$5
5570000	OTHER EXPENSES		\$13,805	\$0	\$0	\$0	\$3,219	\$9,292	\$1,224	\$0	\$0
5570000	OPEX		\$148	\$7	\$108	\$33	\$0	\$0	\$0	\$0	\$0
5570000	OPEX		\$9	\$0	\$9	\$0	\$0	\$0	\$0	\$0	\$0
5570000	OPEX		\$2,045	\$0	\$1,486	\$457	\$0	\$0	\$0	\$0	\$0
5570000	OPEX		\$35,410	\$551	\$8,952	\$2,848	\$5,463	\$15,422	\$2,039	\$138	\$0
5570000	OPEX		\$1,417	\$648	\$10,953	\$1,340	\$8,685	\$24,771	\$3,264	\$216	\$0
5570000 Total			\$17,222	\$578	\$11,746	\$2,667	\$6,677	\$17,555	\$2,422	\$100	\$7
5578000	OTH EXP-CHOLLA REG		\$33	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5578000	OPEX		\$33	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5578000	OPEX		\$1,746	\$0	\$1,746	\$0	\$0	\$0	\$0	\$0	\$0
5578000	OPEX		\$97	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5578000	OPEX		\$2,739	\$0	\$1,746	\$0	\$2,667	\$7,555	\$67	\$0	\$0
5578000 Total			\$4,715	\$0	\$3,492	\$0	\$2,667	\$7,555	\$67	\$0	\$0
5600000	OPER SUPERV & ENG		\$337	\$15	\$246	\$76	\$0	\$0	\$0	\$0	\$0
5600000	OPEX		\$1,836	\$75	\$1,223	\$368	\$748	\$2,106	\$278	\$19	\$0
5600000	OPEX		\$5,652	\$0	\$1,469	\$485	\$958	\$2,428	\$521	\$21	\$0
5600000 Total			\$7,825	\$90	\$3,724	\$829	\$1,706	\$4,540	\$827	\$40	\$0
5612000	LD - MONITOR & OPER		\$17	\$1	\$16	\$4	\$0	\$0	\$0	\$0	\$0
5612000	OPEX		\$8,474	\$132	\$2,142	\$682	\$1,307	\$3,690	\$488	\$32	\$0
5612000 Total			\$8,491	\$133	\$2,158	\$686	\$1,307	\$3,690	\$488	\$32	\$0
5614000	SCHED, SYS CTR & DSP		\$265	\$12	\$194	\$59	\$0	\$0	\$0	\$0	\$0
5614000	OPEX		\$659	\$9	\$141	\$45	\$86	\$244	\$32	\$2	\$0
5614000	OPEX		\$559	\$9	\$141	\$45	\$86	\$244	\$32	\$2	\$0
5614000 Total			\$1,111	\$18	\$282	\$90	\$172	\$488	\$64	\$4	\$0
5615000	REL PLAN & STDS DEV		\$176	\$1	\$19	\$6	\$12	\$33	\$4	\$0	\$0
5615000	OPEX		\$1,139	\$18	\$288	\$92	\$176	\$496	\$66	\$4	\$0
5615000	OPEX		\$5,545	\$86	\$1,402	\$446	\$656	\$2,415	\$319	\$21	\$0
5615000 Total			\$8,260	\$107	\$2,102	\$534	\$868	\$2,926	\$399	\$25	\$0
5616000	TRANS SVC STUDIES		\$1,823	\$0	\$0	\$0	\$425	\$1,226	\$162	\$11	\$0
5616000	OPEX		\$19	\$19	\$319	\$88	\$0	\$0	\$0	\$0	\$0
5616000	OPEX		\$37	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5616000	OPEX		\$1,037	\$16	\$262	\$83	\$160	\$452	\$60	\$4	\$0
5616000 Total			\$3,333	\$35	\$601	\$191	\$245	\$1,678	\$221	\$15	\$0
5630000	OVERHEAD LINE EXP		\$440	\$0	\$0	\$0	\$103	\$296	\$39	\$3	\$0
5630000	OPEX		\$49	\$2	\$36	\$11	\$103	\$296	\$39	\$3	\$0
5630000 Total			\$488	\$2	\$36	\$11	\$103	\$296	\$39	\$3	\$0
5660000	MISC TRANS EXPENSE		\$334	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5660000	OPEX		\$640	\$28	\$468	\$144	\$0	\$0	\$0	\$0	\$0
5660000	OPEX		\$3,377	\$53	\$854	\$272	\$521	\$1,471	\$194	\$13	\$0
5660000 Total			\$4,351	\$81	\$1,321	\$415	\$521	\$1,695	\$224	\$15	\$0
565NPC	NFCX		\$108,302	\$4,803	\$79,169	\$24,330	\$0	\$0	\$0	\$0	\$0
565NPC Total			\$108,302	\$4,803	\$79,169	\$24,330	\$0	\$0	\$0	\$0	\$0



Operations & Maintenance Expense (Actuals)
 Twelve Months Ending - December 2014
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Group Code	Alloc	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
5670000	RENIS-TRANSMISSION	CAGE	\$0	\$0	\$0	\$272	\$785	\$104	\$7	\$0
5670000	RENIS-TRANSMISSION	CAGW	\$750	\$548	\$0	\$0	\$0	\$0	\$0	\$0
5670000	RENIS-TRANSMISSION	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5670000 Total			\$750	\$548	\$0	\$272	\$785	\$104	\$7	\$0
5680000	UNIT SUPERV & ENG	CAGE	\$415	\$33	\$168	\$97	\$279	\$37	\$2	\$0
5680000	UNIT SUPERV & ENG	CAGW	\$191	\$139	\$43	\$0	\$0	\$0	\$0	\$0
5680000	UNIT SUPERV & ENG	SG	\$764	\$193	\$61	\$118	\$333	\$44	\$3	\$0
5680000 Total			\$1,370	\$333	\$104	\$215	\$612	\$81	\$5	\$0
5690000	MAINT OF STRUCTURE	CAGE	\$1	\$0	\$1	\$0	\$0	\$0	\$0	\$0
5690000	MAINT OF STRUCTURE	SG	\$47	\$12	\$4	\$7	\$20	\$3	\$0	\$0
5690000 Total			\$48	\$12	\$5	\$7	\$20	\$3	\$0	\$0
5691000	MAINT-COMP HW TRANS	SG	\$111	\$2	\$9	\$17	\$49	\$6	\$0	\$0
5691000 Total			\$111	\$2	\$9	\$17	\$49	\$6	\$0	\$0
5692000	MAINT-COMP SW TRANS	SG	\$449	\$113	\$36	\$69	\$195	\$26	\$2	\$0
5692000 Total			\$449	\$113	\$36	\$69	\$195	\$26	\$2	\$0
5693000	MAINT-COM EQP TRANS	CAGE	\$37	\$0	\$0	\$0	\$25	\$3	\$0	\$0
5693000	MAINT-COM EQP TRANS	CAGW	\$250	\$11	\$56	\$0	\$0	\$0	\$0	\$0
5693000	MAINT-COM EQP TRANS	SG	\$3,286	\$51	\$831	\$264	\$1,431	\$189	\$13	\$0
5693000 Total			\$3,573	\$62	\$1,014	\$516	\$1,456	\$192	\$13	\$0
5700000	MAINT STATION EQIP	CAGE	\$4,618	\$0	\$0	\$1,077	\$3,105	\$410	\$27	\$0
5700000	MAINT STATION EQIP	CAGW	\$2,882	\$128	\$2,107	\$648	\$0	\$0	\$0	\$0
5700000	MAINT STATION EQIP	JBG	\$91	\$4	\$66	\$20	\$0	\$0	\$0	\$0
5700000	MAINT STATION EQIP	SG	\$304	\$5	\$271	\$47	\$132	\$18	\$1	\$0
5700000 Total			\$7,896	\$137	\$2,220	\$692	\$3,236	\$427	\$28	\$0
5710000	MAINT OVHD LINES	CAGE	\$9,564	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5710000	MAINT OVHD LINES	CAGW	\$6,313	\$290	\$4,615	\$1,418	\$0	\$0	\$0	\$0
5710000	MAINT OVHD LINES	JBG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5710000	MAINT OVHD LINES	SG	\$132	\$2	\$33	\$11	\$20	\$8	\$1	\$0
5710000 Total			\$15,745	\$278	\$4,561	\$1,408	\$6,373	\$841	\$55	\$0
5720000	MAINT UNDERGRD LINES	CAGE	\$92	\$0	\$0	\$2	\$6	\$1	\$0	\$0
5720000	MAINT UNDERGRD LINES	CAGW	\$4	\$4	\$67	\$21	\$0	\$0	\$0	\$0
5720000	MAINT UNDERGRD LINES	SG	\$101	\$0	\$0	\$2	\$6	\$1	\$0	\$0
5720000 Total			\$197	\$4	\$67	\$23	\$12	\$2	\$0	\$0
5730000	MAINT ISC TRANS PLNT	CAGE	\$19	\$0	\$0	\$4	\$13	\$2	\$0	\$0
5730000	MAINT ISC TRANS PLNT	SG	\$1,478	\$23	\$378	\$120	\$652	\$96	\$6	\$0
5730000 Total			\$1,497	\$23	\$378	\$124	\$665	\$98	\$6	\$0
5800000	OPER SUPERV & ENG	CA	\$30	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5800000	OPER SUPERV & ENG	IDU	\$78	\$0	\$0	\$0	\$0	\$78	\$0	\$0
5800000	OPER SUPERV & ENG	OR	\$266	\$0	\$266	\$0	\$0	\$0	\$0	\$0
5800000	OPER SUPERV & ENG	SNPD	\$6,382	\$303	\$2,229	\$520	\$4,019	\$400	\$0	\$0
5800000	OPER SUPERV & ENG	UT	\$797	\$0	\$0	\$0	\$97	\$0	\$0	\$0
5800000	OPER SUPERV & ENG	WA	\$107	\$0	\$0	\$107	\$0	\$0	\$0	\$0
5800000	OPER SUPERV & ENG	WYP	\$196	\$0	\$0	\$196	\$0	\$0	\$0	\$0
5800000 Total			\$9,856	\$333	\$2,495	\$627	\$4,816	\$478	\$0	\$0
5810000	LOAD DISPATCHING	SNPD	\$11,105	\$402	\$2,954	\$689	\$1,206	\$529	\$0	\$0
5810000 Total			\$11,105	\$402	\$2,954	\$689	\$1,206	\$529	\$0	\$0
5820000	STATION EXP(DIST)	CA	\$108	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5820000	STATION EXP(DIST)	IDU	\$376	\$0	\$0	\$0	\$0	\$376	\$0	\$0
5820000	STATION EXP(DIST)	OR	\$1,057	\$0	\$1,057	\$0	\$0	\$0	\$0	\$0
5820000	STATION EXP(DIST)	SNPD	\$31	\$1	\$6	\$2	\$3	\$15	\$1	\$0
5820000	STATION EXP(DIST)	UT	\$1,896	\$0	\$0	\$0	\$1,896	\$0	\$0	\$0
5820000	STATION EXP(DIST)	WA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5820000	STATION EXP(DIST)	WYP	\$842	\$0	\$0	\$842	\$0	\$0	\$0	\$0
5820000 Total			\$4,646	\$109	\$1,085	\$269	\$3,911	\$378	\$0	\$0
5830000	OVHD LINE EXPENSES	CA	\$214	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5830000	OVHD LINE EXPENSES	IDU	\$253	\$0	\$0	\$0	\$0	\$253	\$0	\$0
5830000	OVHD LINE EXPENSES	OR	\$1,774	\$0	\$1,774	\$0	\$0	\$0	\$0	\$0
5830000	OVHD LINE EXPENSES	SNPD	\$11	\$0	\$3	\$1	\$5	\$1	\$0	\$0
5830000	OVHD LINE EXPENSES	UT	\$2,661	\$0	\$0	\$0	\$2,661	\$0	\$0	\$0
5830000	OVHD LINE EXPENSES	WA	\$368	\$0	\$0	\$368	\$0	\$0	\$0	\$0
5830000	OVHD LINE EXPENSES	WYP	\$301	\$0	\$0	\$301	\$0	\$0	\$0	\$0
5830000 Total			\$5,682	\$0	\$3,557	\$301	\$5,681	\$253	\$0	\$0



Operations & Maintenance Expense (Actuals)
 Twelve Months Ending - December 2014
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Group Code	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
5830000	OVDH LINE EXPENSES		\$153	\$214	\$0	\$0	\$0	\$153	\$0	\$0	\$0
5830000 Total			\$5,735	\$214	\$1,777	\$0	\$368	\$455	\$2,687	\$254	\$0
5840000	UDGRND LINE EXP		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5840000	UDGRND LINE EXP		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5840000	UDGRND LINE EXP		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5840000 Total			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5850000	STRT LGHT-SGNL SYS		\$232	\$8	\$62	\$14	\$25	\$111	\$11	\$11	\$0
5860000	METER EXPENSES		\$217	\$217	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5860000	METER EXPENSES		\$404	\$0	\$0	\$0	\$0	\$0	\$404	\$0	\$0
5860000	METER EXPENSES		\$2,991	\$0	\$2,991	\$0	\$0	\$0	\$0	\$0	\$0
5860000	METER EXPENSES		\$487	\$18	\$129	\$30	\$53	\$233	\$23	\$23	\$0
5860000	METER EXPENSES		\$2,009	\$0	\$0	\$0	\$0	\$2,009	\$0	\$0	\$0
5860000	METER EXPENSES		\$447	\$0	\$0	\$447	\$0	\$0	\$0	\$0	\$0
5860000	METER EXPENSES		\$940	\$0	\$0	\$0	\$540	\$0	\$0	\$0	\$0
5860000	METER EXPENSES		\$133	\$0	\$0	\$0	\$133	\$0	\$0	\$0	\$0
5860000 Total			\$7,226	\$234	\$3,120	\$477	\$725	\$2,242	\$427	\$0	\$0
5870000	CUST INSTL EXPENSE		\$520	\$520	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5870000	CUST INSTL EXPENSE		\$492	\$0	\$0	\$0	\$0	\$0	\$492	\$0	\$0
5870000	CUST INSTL EXPENSE		\$4,244	\$0	\$4,244	\$0	\$0	\$0	\$0	\$0	\$0
5870000	CUST INSTL EXPENSE		\$3,100	\$0	\$0	\$0	\$0	\$3,100	\$0	\$0	\$0
5870000	CUST INSTL EXPENSE		\$998	\$0	\$0	\$998	\$0	\$0	\$0	\$0	\$0
5870000	CUST INSTL EXPENSE		\$668	\$0	\$0	\$668	\$0	\$0	\$0	\$0	\$0
5870000	CUST INSTL EXPENSE		\$60	\$0	\$0	\$0	\$60	\$0	\$0	\$0	\$0
5870000 Total			\$10,082	\$320	\$4,244	\$998	\$728	\$3,100	\$492	\$0	\$0
5880000	MSC DISTR EXPENSES		\$29	\$29	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5880000	MSC DISTR EXPENSES		\$2	\$0	\$0	\$0	\$0	\$0	\$2	\$0	\$0
5880000	MSC DISTR EXPENSES		\$428	\$0	\$428	\$0	\$0	\$0	\$0	\$0	\$0
5880000	MSC DISTR EXPENSES		\$5,465	\$198	\$1,454	\$339	\$594	\$2,621	\$261	\$261	\$0
5880000	MSC DISTR EXPENSES		\$145	\$0	\$0	\$0	\$0	\$145	\$0	\$0	\$0
5880000	MSC DISTR EXPENSES		\$27	\$0	\$0	\$27	\$0	\$0	\$0	\$0	\$0
5880000	MSC DISTR EXPENSES		\$64	\$0	\$0	\$64	\$0	\$0	\$0	\$0	\$0
5880000	MSC DISTR EXPENSES		\$51	\$0	\$0	\$51	\$0	\$0	\$0	\$0	\$0
5880000 Total			\$5,691	\$227	\$1,882	\$366	\$479	\$2,475	\$263	\$0	\$0
5890000	RENTS-DISTRIBUTION		\$19	\$19	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5890000	RENTS-DISTRIBUTION		\$30	\$0	\$0	\$0	\$0	\$0	\$30	\$0	\$0
5890000	RENTS-DISTRIBUTION		\$1,575	\$0	\$1,575	\$0	\$0	\$0	\$0	\$0	\$0
5890000	RENTS-DISTRIBUTION		\$82	\$-33	\$-22	\$-35	\$-59	\$-39	\$-4	\$0	\$0
5890000	RENTS-DISTRIBUTION		\$425	\$0	\$0	\$0	\$0	\$425	\$0	\$0	\$0
5890000	RENTS-DISTRIBUTION		\$96	\$0	\$0	\$96	\$0	\$0	\$0	\$0	\$0
5890000	RENTS-DISTRIBUTION		\$388	\$0	\$0	\$388	\$0	\$0	\$0	\$0	\$0
5890000	RENTS-DISTRIBUTION		\$89	\$0	\$0	\$89	\$0	\$0	\$0	\$0	\$0
5890000 Total			\$2,540	\$16	\$1,453	\$91	\$468	\$386	\$26	\$0	\$0
5900000	MAINT SUPRVY & ENG		\$38	\$38	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5900000	MAINT SUPRVY & ENG		\$143	\$0	\$0	\$0	\$0	\$0	\$143	\$0	\$0
5900000	MAINT SUPRVY & ENG		\$1,019	\$0	\$1,019	\$0	\$0	\$0	\$0	\$0	\$0
5900000	MAINT SUPRVY & ENG		\$2,670	\$97	\$710	\$166	\$290	\$1,280	\$127	\$0	\$0
5900000	MAINT SUPRVY & ENG		\$1,307	\$0	\$0	\$0	\$0	\$1,307	\$0	\$0	\$0
5900000	MAINT SUPRVY & ENG		\$136	\$0	\$0	\$136	\$0	\$0	\$0	\$0	\$0
5900000	MAINT SUPRVY & ENG		\$549	\$0	\$0	\$549	\$0	\$0	\$0	\$0	\$0
5900000 Total			\$5,883	\$154	\$1,729	\$302	\$839	\$2,587	\$270	\$0	\$0
5910000	MAINT OF STRUCTURE		\$74	\$74	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5910000	MAINT OF STRUCTURE		\$98	\$0	\$0	\$0	\$0	\$0	\$98	\$0	\$0
5910000	MAINT OF STRUCTURE		\$747	\$0	\$747	\$0	\$0	\$0	\$0	\$0	\$0
5910000	MAINT OF STRUCTURE		\$168	\$6	\$45	\$10	\$18	\$81	\$8	\$0	\$0
5910000	MAINT OF STRUCTURE		\$616	\$0	\$0	\$0	\$0	\$616	\$0	\$0	\$0
5910000	MAINT OF STRUCTURE		\$203	\$0	\$0	\$203	\$0	\$0	\$0	\$0	\$0
5910000	MAINT OF STRUCTURE		\$273	\$0	\$0	\$273	\$0	\$0	\$0	\$0	\$0
5910000	MAINT OF STRUCTURE		\$70	\$0	\$0	\$70	\$0	\$0	\$0	\$0	\$0
5910000 Total			\$2,240	\$80	\$792	\$214	\$361	\$696	\$96	\$0	\$0



Operations & Maintenance Expense (Actuaries)
 Twelve Months Ending - December 2014
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Group Code	Alloc	Total	CA	CA44	Oreg	Wash	Wyoming	Utah	Idaho	FERC	Other
59200000 MAINT STAT EQUIP	DNEX	CA	\$444	\$444	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
59200000 MAINT STAT EQUIP	DNEX	IDU	\$630	\$630	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
59200000 MAINT STAT EQUIP	DNEX	OR	\$3,388	\$3,388	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
59200000 MAINT STAT EQUIP	DNEX	SNPD	\$2,108	\$2,108	\$76	\$661	\$121	\$929	\$1,011	\$101	\$0	\$0
59200000 MAINT STAT EQUIP	DNEX	UT	\$3,542	\$3,542	\$0	\$0	\$0	\$0	\$3,542	\$0	\$0	\$0
59200000 MAINT STAT EQUIP	DNEX	WA	\$670	\$670	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
59200000 MAINT STAT EQUIP	DNEX	WYP	\$1,706	\$1,706	\$0	\$0	\$0	\$1,706	\$0	\$0	\$0	\$0
59200000 Total			\$12,488	\$12,488	\$520	\$3,949	\$801	\$1,935	\$4,592	\$731	\$0	\$0
59300000 MAINT OVHD LINES	DNEX	CA	\$6,963	\$6,963	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
59300000 MAINT OVHD LINES	DNEX	IDU	\$5,482	\$5,482	\$0	\$0	\$0	\$0	\$0	\$5,482	\$0	\$0
59300000 MAINT OVHD LINES	DNEX	OR	\$34,711	\$34,711	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
59300000 MAINT OVHD LINES	DNEX	SNPD	\$57	\$57	\$420	\$98	\$172	\$758	\$75	\$0	\$0	\$0
59300000 MAINT OVHD LINES	DNEX	UT	\$33,819	\$33,819	\$0	\$0	\$0	\$0	\$33,819	\$0	\$0	\$0
59300000 MAINT OVHD LINES	DNEX	WA	\$4,146	\$4,146	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
59300000 MAINT OVHD LINES	DNEX	WYP	\$1,504	\$1,504	\$0	\$0	\$0	\$7,504	\$0	\$0	\$0	\$0
59300000 MAINT OVHD LINES	DNEX	WYU	\$1,104	\$1,104	\$0	\$0	\$0	\$1,104	\$0	\$0	\$0	\$0
59300000 Total			\$95,309	\$7,020	\$35,131	\$4,244	\$8,779	\$34,577	\$5,557	\$0	\$0	\$0
59310000 MAINT O/H LINES-LB P	DNEX	CA	\$39	\$39	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
59310000 MAINT O/H LINES-LB P	DNEX	IDU	\$80	\$80	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
59310000 MAINT O/H LINES-LB P	DNEX	OR	\$626	\$626	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
59310000 MAINT O/H LINES-LB P	DNEX	UT	\$776	\$776	\$0	\$0	\$0	\$0	\$776	\$0	\$0	\$0
59310000 MAINT O/H LINES-LB P	DNEX	WA	\$38	\$38	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
59310000 MAINT O/H LINES-LB P	DNEX	WYP	\$109	\$109	\$0	\$0	\$0	\$109	\$0	\$0	\$0	\$0
59310000 Total			\$1,411	\$39	\$626	\$38	\$109	\$109	\$776	\$80	\$0	\$0
59400000 MAINT UJGRND LINES	DNEX	CA	\$608	\$608	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
59400000 MAINT UJGRND LINES	DNEX	IDU	\$608	\$608	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
59400000 MAINT UJGRND LINES	DNEX	OR	\$5,992	\$5,992	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
59400000 MAINT UJGRND LINES	DNEX	SNPD	\$9	\$9	\$2	\$1	\$1	\$4	\$0	\$0	\$0	\$0
59400000 MAINT UJGRND LINES	DNEX	UT	\$11,450	\$11,450	\$0	\$0	\$0	\$0	\$11,450	\$0	\$0	\$0
59400000 MAINT UJGRND LINES	DNEX	WA	\$1,003	\$1,003	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
59400000 MAINT UJGRND LINES	DNEX	WYP	\$1,524	\$1,524	\$0	\$0	\$0	\$1,524	\$0	\$0	\$0	\$0
59400000 MAINT UJGRND LINES	DNEX	WYU	\$234	\$234	\$0	\$0	\$0	\$234	\$0	\$0	\$0	\$0
59400000 Total			\$21,418	\$608	\$5,984	\$1,003	\$1,760	\$11,454	\$608	\$0	\$0	\$0
59500000 MAINT LINE TRANSFRM	DNEX	SNPD	\$873	\$873	\$32	\$232	\$54	\$95	\$419	\$42	\$0	\$0
59600000 MNT STR LGHT-SIG S	DNEX	CA	\$86	\$86	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
59600000 MNT STR LGHT-SIG S	DNEX	IDU	\$141	\$141	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
59600000 MNT STR LGHT-SIG S	DNEX	OR	\$918	\$918	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
59600000 MNT STR LGHT-SIG S	DNEX	UT	\$1,666	\$1,666	\$0	\$0	\$0	\$0	\$1,666	\$0	\$0	\$0
59600000 MNT STR LGHT-SIG S	DNEX	WA	\$197	\$197	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
59600000 MNT STR LGHT-SIG S	DNEX	WYP	\$279	\$279	\$0	\$0	\$0	\$279	\$0	\$0	\$0	\$0
59600000 MNT STR LGHT-SIG S	DNEX	WYU	\$102	\$102	\$0	\$0	\$0	\$102	\$0	\$0	\$0	\$0
59600000 Total			\$3,390	\$86	\$918	\$197	\$279	\$382	\$1,666	\$141	\$0	\$0
59700000 MNT OF METERS	DNEX	CA	\$51	\$51	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
59700000 MNT OF METERS	DNEX	IDU	\$314	\$314	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
59700000 MNT OF METERS	DNEX	OR	\$1,224	\$1,224	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
59700000 MNT OF METERS	DNEX	SNPD	\$59	\$59	\$430	\$100	\$176	\$776	\$77	\$0	\$0	\$0
59700000 MNT OF METERS	DNEX	UT	\$1,851	\$1,851	\$0	\$0	\$0	\$0	\$1,851	\$0	\$0	\$0
59700000 MNT OF METERS	DNEX	WA	\$314	\$314	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
59700000 MNT OF METERS	DNEX	WYP	\$487	\$487	\$0	\$0	\$0	\$487	\$0	\$0	\$0	\$0
59700000 MNT OF METERS	DNEX	WYU	\$127	\$127	\$0	\$0	\$0	\$127	\$0	\$0	\$0	\$0
59700000 Total			\$5,986	\$110	\$1,654	\$415	\$790	\$2,626	\$391	\$0	\$0	\$0
59800000 MNT MISC DIST PLNT	DNEX	CA	\$61	\$61	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
59800000 MNT MISC DIST PLNT	DNEX	IDU	\$37	\$37	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
59800000 MNT MISC DIST PLNT	DNEX	OR	\$306	\$306	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
59800000 MNT MISC DIST PLNT	DNEX	SNPD	\$284	\$284	\$10	\$76	\$18	\$31	\$136	\$14	\$0	\$0
59800000 MNT MISC DIST PLNT	DNEX	UT	\$859	\$859	\$0	\$0	\$0	\$0	\$859	\$0	\$0	\$0
59800000 MNT MISC DIST PLNT	DNEX	WA	\$56	\$56	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
59800000 MNT MISC DIST PLNT	DNEX	WYP	\$344	\$344	\$0	\$0	\$0	\$344	\$0	\$0	\$0	\$0
59800000 Total			\$1,978	\$101	\$381	\$74	\$375	\$896	\$51	\$0	\$0	\$0



Operations & Maintenance Expense (Actuals)
 Twelve Months Ending - December 2014
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Group Code	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
9010000	SUPRV (CUST ACCT)	CN	\$2,619	\$63	\$0	\$0	\$181	\$196	\$1,281	\$103	\$0
9010000	SUPRV (CUST ACCT)	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9010000	SUPRV (CUST ACCT)	WYP	\$2	\$0	\$0	\$0	\$0	\$2	\$0	\$0	\$0
9010000 Total			\$2,621	\$63	\$0	\$0	\$181	\$198	\$1,281	\$103	\$0
9020000	METER READING EXP	CA	\$970	\$970	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9020000	METER READING EXP	CN	\$1,919	\$46	\$582	\$133	\$144	\$939	\$0	\$75	\$0
9020000	METER READING EXP	IDU	\$1,522	\$0	\$0	\$0	\$0	\$0	\$1,522	\$0	\$0
9020000	METER READING EXP	OR	\$8,438	\$0	\$8,438	\$0	\$0	\$0	\$0	\$0	\$0
9020000	METER READING EXP	UT	\$3,321	\$0	\$0	\$0	\$0	\$3,321	\$0	\$0	\$0
9020000	METER READING EXP	WA	\$724	\$0	\$0	\$724	\$0	\$0	\$0	\$0	\$0
9020000	METER READING EXP	WYP	\$811	\$0	\$0	\$0	\$811	\$0	\$0	\$0	\$0
9020000	METER READING EXP	WYU	\$80	\$0	\$0	\$0	\$0	\$80	\$0	\$0	\$0
9020000 Total			\$17,785	\$1,018	\$9,020	\$857	\$1,035	\$4,260	\$1,598	\$0	\$0
9030000	CUST RGRD/COLL EXP	CN	\$972	\$21	\$285	\$60	\$65	\$427	\$34	\$34	\$0
9030000	CUST RGRD/COLL EXP	UT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9030000 Total			\$972	\$21	\$285	\$60	\$65	\$427	\$34	\$34	\$0
9031000	CUST RGRD/CUST SYS	CN	\$3,639	\$88	\$1,104	\$251	\$272	\$1,780	\$143	\$143	\$0
9032000	CUST ACCTG/BILL	CN	\$10,522	\$255	\$3,192	\$727	\$788	\$5,147	\$414	\$414	\$0
9032000	CUST ACCTG/BILL	OR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9032000	CUST ACCTG/BILL	UT	\$4	\$0	\$0	\$0	\$0	\$4	\$0	\$0	\$0
9032000	CUST ACCTG/BILL	WYP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9032000 Total			\$10,526	\$255	\$3,192	\$727	\$788	\$5,151	\$414	\$414	\$0
9033000	CUST ACCTG/COLL	CA	\$251	\$251	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9033000	CUST ACCTG/COLL	CN	\$10,640	\$258	\$3,228	\$735	\$797	\$5,205	\$418	\$418	\$0
9033000	CUST ACCTG/COLL	IDU	\$365	\$0	\$0	\$0	\$0	\$0	\$365	\$0	\$0
9033000	CUST ACCTG/COLL	OR	\$2,458	\$0	\$2,458	\$0	\$0	\$0	\$0	\$0	\$0
9033000	CUST ACCTG/COLL	UT	\$3,676	\$0	\$0	\$0	\$0	\$3,676	\$0	\$0	\$0
9033000	CUST ACCTG/COLL	WA	\$657	\$0	\$0	\$657	\$0	\$0	\$0	\$0	\$0
9033000	CUST ACCTG/COLL	WYP	\$725	\$0	\$0	\$0	\$725	\$0	\$0	\$0	\$0
9033000	CUST ACCTG/COLL	WYU	\$182	\$0	\$0	\$0	\$182	\$0	\$0	\$0	\$0
9033000 Total			\$18,953	\$508	\$5,685	\$1,392	\$1,703	\$8,811	\$783	\$783	\$0
9035000	CUST ACCTG/REQ	CA	\$9	\$9	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9035000	CUST ACCTG/REQ	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9035000	CUST ACCTG/REQ	OR	\$56	\$0	\$56	\$0	\$0	\$0	\$0	\$0	\$0
9035000	CUST ACCTG/REQ	UT	\$19	\$0	\$0	\$0	\$0	\$19	\$0	\$0	\$0
9035000	CUST ACCTG/REQ	WA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9035000	CUST ACCTG/REQ	WYP	\$3	\$0	\$0	\$0	\$3	\$0	\$0	\$0	\$0
9035000	CUST ACCTG/REQ	WYU	\$1	\$0	\$0	\$0	\$1	\$0	\$0	\$0	\$0
9035000 Total			\$92	\$9	\$56	\$0	\$4	\$19	\$4	\$4	\$0
9036000	CUST ACCTG/COMMON	CN	\$19,146	\$464	\$5,808	\$1,322	\$1,433	\$9,366	\$753	\$753	\$0
9036000	CUST ACCTG/COMMON	OR	\$63	\$0	\$63	\$0	\$0	\$0	\$0	\$0	\$0
9036000 Total			\$19,209	\$464	\$5,871	\$1,322	\$1,433	\$9,366	\$753	\$753	\$0
9040000	UNCOLLECT ACCOUNTS	CA	\$28	\$28	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9040000	UNCOLLECT ACCOUNTS	CN	\$44	\$1	\$13	\$3	\$3	\$21	\$2	\$2	\$0
9040000	UNCOLLECT ACCOUNTS	IDU	\$937	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9040000	UNCOLLECT ACCOUNTS	OR	\$4,883	\$0	\$4,883	\$0	\$0	\$0	\$0	\$0	\$0
9040000	UNCOLLECT ACCOUNTS	UT	\$3,068	\$0	\$0	\$0	\$0	\$3,068	\$0	\$0	\$0
9040000	UNCOLLECT ACCOUNTS	WA	\$1,387	\$0	\$0	\$1,387	\$0	\$0	\$0	\$0	\$0
9040000	UNCOLLECT ACCOUNTS	WYP	\$713	\$0	\$0	\$0	\$713	\$0	\$0	\$0	\$0
9040000 Total			\$11,360	\$329	\$4,897	\$1,390	\$716	\$3,089	\$839	\$839	\$0
9042000	UNCOLL ACCTS-JOINT U	CA	\$6	\$6	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9042000	UNCOLL ACCTS-JOINT U	IDU	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9042000	UNCOLL ACCTS-JOINT U	OR	\$64	\$0	\$64	\$0	\$0	\$0	\$0	\$0	\$0
9042000	UNCOLL ACCTS-JOINT U	UT	\$3	\$0	\$0	\$0	\$0	\$3	\$0	\$0	\$0
9042000	UNCOLL ACCTS-JOINT U	WA	\$25	\$0	\$0	\$25	\$0	\$0	\$0	\$0	\$0
9042000	UNCOLL ACCTS-JOINT U	WYP	\$6	\$0	\$0	\$0	\$6	\$0	\$0	\$0	\$0
9042000 Total			\$97	\$6	\$64	\$25	\$6	\$6	\$3	\$3	\$0
9050000	MISC CUST ACCT EXP	CN	\$157	\$4	\$48	\$11	\$12	\$77	\$6	\$6	\$0
9050000 Total			\$157	\$4	\$48	\$11	\$12	\$77	\$6	\$6	\$0



Operations & Maintenance Expense (Actuals)
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 (Allocated in Thousands)

Primary Account	Secondary Group Code	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
90700000 Total	SUPRV (CUST SERV)	CN	\$1,900	\$4	\$46	\$10	\$11	\$73	\$6	\$0	\$0
90800000 Total	CUST ASSIST EXP	CA	\$150	\$4	\$46	\$10	\$11	\$73	\$6	\$0	\$0
90800000	CUST ASSIST EXP	CA	\$36	\$56	\$0	\$0	\$0	\$0	\$0	\$0	\$0
90800000	CUST ASSIST EXP	CN	\$210	\$5	\$64	\$14	\$16	\$103	\$8	\$0	\$0
90800000	CUST ASSIST EXP	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
90800000	CUST ASSIST EXP	OR	\$827	\$0	\$827	\$0	\$0	\$0	\$0	\$0	\$0
90800000	CUST ASSIST EXP	UT	\$19	\$0	\$0	\$0	\$0	\$19	\$0	\$0	\$0
90800000	CUST ASSIST EXP	WA	\$209	\$0	\$0	\$209	\$0	\$0	\$0	\$0	\$0
90800000	CUST ASSIST EXP	WYP	\$538	\$0	\$0	\$538	\$0	\$0	\$0	\$0	\$0
90800000 Total	CUST ASSIST EXP	WYP	\$1,858	\$61	\$890	\$223	\$209	\$121	\$59	\$0	\$0
90810000 Total	CUST ASST EXP-GENL	CN	\$36	\$1	\$11	\$2	\$3	\$17	\$1	\$0	\$0
90840000 Total	DSM DIRECT	CA	\$89	\$89	\$0	\$0	\$0	\$0	\$0	\$0	\$0
90840000	DSM DIRECT	CN	\$1	\$1	\$18	\$4	\$4	\$28	\$2	\$0	\$0
90840000	DSM DIRECT	IDU	\$85	\$0	\$0	\$0	\$0	\$0	\$65	\$0	\$0
90840000	DSM DIRECT	OTHER	\$110	\$0	\$0	\$0	\$0	\$0	\$0	\$110	\$0
90840000	DSM DIRECT	UT	\$180	\$0	\$0	\$0	\$0	\$180	\$0	\$0	\$0
90840000	DSM DIRECT	WA	\$42	\$0	\$0	\$42	\$0	\$0	\$0	\$0	\$0
90840000	DSM DIRECT	WYP	\$78	\$0	\$0	\$78	\$0	\$0	\$0	\$0	\$0
90840000 Total	DSM DIRECT	WYP	\$643	\$91	\$18	\$48	\$82	\$209	\$88	\$0	\$110
90850000 Total	DSM AMORT	IDU	\$226	\$0	\$0	\$0	\$0	\$226	\$0	\$0	\$0
90850000	DSM AMORT	WYP	\$19	\$0	\$0	\$0	\$19	\$0	\$0	\$0	\$0
90850000 Total	DSM AMORT	WYP	\$245	\$0	\$0	\$0	\$19	\$0	\$226	\$0	\$0
9085100 Total	DSM AMORT-SBC/ECC	CA	\$2,108	\$2,108	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9085100	DSM AMORT-SBC/ECC	\$3,032	\$0	\$0	\$0	\$0	\$0	\$3,032	\$0	\$0	
9085100	DSM AMORT-SBC/ECC	\$26,652	\$0	\$26,652	\$0	\$0	\$0	\$0	\$0	\$0	
9085100	DSM AMORT-SBC/ECC	\$85,548	\$0	\$0	\$85,548	\$0	\$0	\$0	\$0	\$0	
9085100	DSM AMORT-SBC/ECC	\$10,902	\$0	\$0	\$10,902	\$0	\$0	\$0	\$0	\$0	
9085100	DSM AMORT-SBC/ECC	\$4,939	\$0	\$0	\$4,939	\$0	\$0	\$0	\$0	\$0	
9085100 Total	DSM AMORT-SBC/ECC	\$113,181	\$2,108	\$26,652	\$10,902	\$4,939	\$65,548	\$3,032	\$0	\$0	
90860000 Total	CUST SERV	\$2	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
90860000	CUST SERV	\$883	\$21	\$288	\$61	\$66	\$432	\$35	\$0	\$0	
90860000	CUST SERV	\$329	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
90860000	CUST SERV	\$954	\$0	\$954	\$0	\$0	\$0	\$0	\$0	\$0	
90860000	CUST SERV	\$2,494	\$0	\$0	\$0	\$0	\$2,494	\$0	\$0	\$0	
90860000	CUST SERV	\$174	\$0	\$0	\$174	\$0	\$0	\$0	\$0	\$0	
90860000	CUST SERV	\$695	\$0	\$0	\$695	\$0	\$0	\$0	\$0	\$0	
90860000 Total	CUST SERV	\$5,527	\$20	\$1,222	\$235	\$761	\$2,926	\$364	\$0	\$0	
90895000 Total	BLUE SKY EXPENSE	\$4,567	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,567	
90895000	BLUE SKY EXPENSE	\$4,567	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,567	
90896000 Total	SOLAR FEED-IN EXP	\$5,952	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,952	
90896000	SOLAR FEED-IN EXP	\$5,952	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,952	
90900000 Total	INFOR/INSTRCT ADV	\$135	\$135	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
90900000	INFOR/INSTRCT ADV	\$2,039	\$49	\$619	\$141	\$153	\$997	\$80	\$0	\$0	
90900000	INFOR/INSTRCT ADV	\$79	\$0	\$0	\$0	\$0	\$0	\$79	\$0	\$0	
90900000	INFOR/INSTRCT ADV	\$536	\$0	\$536	\$0	\$0	\$0	\$0	\$0	\$0	
90900000	INFOR/INSTRCT ADV	\$579	\$0	\$0	\$0	\$0	\$579	\$0	\$0	\$0	
90900000	INFOR/INSTRCT ADV	\$127	\$0	\$0	\$127	\$0	\$0	\$0	\$0	\$0	
90900000	INFOR/INSTRCT ADV	\$250	\$0	\$0	\$250	\$0	\$0	\$0	\$0	\$0	
90900000	INFOR/INSTRCT ADV	\$1	\$0	\$0	\$0	\$1	\$0	\$0	\$0	\$0	
90900000 Total	INFOR/INSTRCT ADV	\$3,246	\$184	\$1,155	\$287	\$403	\$1,577	\$159	\$0	\$0	
91000000 Total	MISC CUST SERV/INF	\$11	\$0	\$0	\$0	\$0	\$11	\$0	\$0	\$0	
91000000	MISC CUST SERV/INF	\$11	\$0	\$0	\$0	\$0	\$11	\$0	\$0	\$0	
91000000	MISC CUST SERV/INF	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
91000000	MISC CUST SERV/INF	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
91000000 Total	MISC CUST SERV/INF	\$11	\$0	\$0	\$0	\$0	\$11	\$0	\$0	\$0	
91010000 Total	MISC CUST SERV/INF	\$98	\$2	\$30	\$7	\$7	\$48	\$4	\$0	\$0	
91010000	MISC CUST SERV/INF	\$98	\$2	\$30	\$7	\$7	\$48	\$4	\$0	\$0	
92000000 Total	ADMIN & GEN SALARY	\$74	\$74	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
92000000	ADMIN & GEN SALARY	\$74	\$74	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
92000000	ADMIN & GEN SALARY	\$-822	\$0	\$-822	\$0	\$0	\$0	\$0	\$0	\$0	
92000000	ADMIN & GEN SALARY	\$76,022	\$1,519	\$17,875	\$5,020	\$11,526	\$35,263	\$4,591	\$228	\$0	



Operations & Maintenance Expense (Actuals)
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 (Allocated in Thousands)

Primary Account	Secondary Group Code	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
92000000	ADMIN & GEN SALARY	AGEX	\$562	\$0	\$0	\$0	\$0	\$0	\$562	\$0	\$0
92000000	ADMIN & GEN SALARY	AGEX	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
92000000	ADMIN & GEN SALARY	WA	\$1,445	\$17,053	\$5,020	\$11,526	\$32,825	\$4,891	\$228	\$0	\$0
92100000	OFFICE SUPPL & EXP	CA	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
92100000	OFFICE SUPPL & EXP	CA	\$106	\$3	\$7	\$8	\$2	\$32	\$0	\$0	\$0
92100000	OFFICE SUPPL & EXP	CA	\$32	\$0	\$0	\$0	\$0	\$32	\$0	\$0	\$0
92100000	OFFICE SUPPL & EXP	CA	\$6	\$6	\$0	\$0	\$0	\$0	\$0	\$0	\$0
92100000	OFFICE SUPPL & EXP	CA	\$159	\$1,875	\$926	\$1,209	\$3,698	\$481	\$24	\$0	\$0
92100000	OFFICE SUPPL & EXP	CA	\$151	\$0	\$0	\$0	\$0	\$151	\$0	\$0	\$0
92100000	OFFICE SUPPL & EXP	CA	\$46	\$0	\$0	\$0	\$0	\$46	\$0	\$0	\$0
92100000	OFFICE SUPPL & EXP	CA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
92100000	OFFICE SUPPL & EXP	CA	\$13	\$0	\$0	\$0	\$0	\$13	\$0	\$0	\$0
92100000	OFFICE SUPPL & EXP	CA	\$337	\$1,166	\$1,912	\$541	\$3,901	\$518	\$24	\$0	\$0
92200000	A&G EXP TRANSFER	CA	\$33,981	\$573	\$7,980	\$2,344	\$5,152	\$13,762	\$2,052	\$102	\$0
92200000	A&G EXP TRANSFER	CA	\$873	\$1,980	\$2,444	\$512	\$1,526	\$2,052	\$102	\$0	\$0
92300000	OUTSIDE SERVICES	CA	\$11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
92300000	OUTSIDE SERVICES	CA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
92300000	OUTSIDE SERVICES	CA	\$32	\$32	\$0	\$0	\$0	\$0	\$0	\$0	\$0
92300000	OUTSIDE SERVICES	CA	\$103	\$1,211	\$340	\$781	\$2,388	\$311	\$15	\$0	\$0
92300000	OUTSIDE SERVICES	CA	\$1	\$0	\$0	\$0	\$0	\$1	\$0	\$0	\$0
92300000	OUTSIDE SERVICES	CA	\$231	\$0	\$0	\$0	\$0	\$231	\$0	\$0	\$0
92300000	OUTSIDE SERVICES	CA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
92300000	OUTSIDE SERVICES	CA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
92300000	OUTSIDE SERVICES	CA	\$5,426	\$114	\$1,243	\$571	\$722	\$2,390	\$311	\$15	\$0
92300000	OUTSIDE SERVICES	CA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
92300000	OUTSIDE SERVICES	CA	\$9,733	\$175	\$2,053	\$577	\$1,324	\$4,051	\$527	\$26	\$0
92300000	OUTSIDE SERVICES	CA	\$174	\$2,053	\$577	\$1,324	\$4,051	\$527	\$26	\$0	\$0
92399900	PROP INSURANCE - SYS	CA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
92400000	PROP INS-ACRCL SITUS	CA	\$114	\$0	\$0	\$0	\$0	\$0	\$114	\$0	\$0
92410000	PROP INS-ACRCL SITUS	CA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
92410000	PROP INS-ACRCL SITUS	CA	\$7,069	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
92410000	PROP INS-ACRCL SITUS	CA	\$2,152	\$0	\$0	\$0	\$0	\$2,152	\$0	\$0	\$0
92410000	PROP INS-ACRCL SITUS	CA	\$350	\$0	\$0	\$0	\$0	\$350	\$0	\$0	\$0
92410000	PROP INS-ACRCL SITUS	CA	\$9,684	\$0	\$7,069	\$350	\$390	\$2,152	\$114	\$0	\$0
92420000	PROP INS-CLAIM SITUS	CA	\$47	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
92420000	PROP INS-CLAIM SITUS	CA	\$641	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
92420000	PROP INS-CLAIM SITUS	CA	\$344	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
92420000	PROP INS-CLAIM SITUS	CA	\$126	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
92420000	PROP INS-CLAIM SITUS	CA	\$1,158	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
92420000	PROP INS-CLAIM SITUS	CA	\$7,107	\$142	\$661	\$1,077	\$1,276	\$4,051	\$47	\$0	\$0
92420000	PROP INS-CLAIM SITUS	CA	\$1,107	\$1,107	\$469	\$1,077	\$3,297	\$429	\$21	\$0	\$0
92500000	INJURIES & DAMAGES	CA	\$24,377	\$487	\$5,732	\$1,610	\$3,696	\$11,307	\$1,472	\$73	\$0
92500000	INJURIES & DAMAGES	CA	\$1,192	\$24	\$280	\$79	\$181	\$553	\$72	\$4	\$0
92500000	INJURIES & DAMAGES	CA	\$887	\$24	\$1,798	\$79	\$181	\$553	\$72	\$4	\$0
92500000	INJURIES & DAMAGES	CA	\$567	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
92500000	INJURIES & DAMAGES	CA	\$115	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
92500000	INJURIES & DAMAGES	CA	\$661	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
92500000	INJURIES & DAMAGES	CA	\$3,153	\$63	\$741	\$208	\$478	\$1,462	\$190	\$0	\$0
92500000	INJURIES & DAMAGES	CA	\$1,707	\$0	\$0	\$0	\$0	\$1,707	\$0	\$0	\$0
92500000	INJURIES & DAMAGES	CA	\$1,414	\$0	\$0	\$0	\$0	\$1,414	\$0	\$0	\$0
92500000	INJURIES & DAMAGES	CA	\$1,350	\$0	\$0	\$0	\$0	\$1,350	\$0	\$0	\$0
92500000	INJURIES & DAMAGES	CA	\$8,968	\$630	\$1,403	\$1,622	\$1,828	\$3,170	\$306	\$9	\$0
92820000	REG COMM EXPENSE	CA	\$44	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
92820000	REG COMM EXPENSE	CA	\$656	\$0	\$0	\$0	\$0	\$0	\$656	\$0	\$0
92820000	REG COMM EXPENSE	CA	\$3,390	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
92820000	REG COMM EXPENSE	CA	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
92820000	REG COMM EXPENSE	CA	\$5,302	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0



Operations & Maintenance Expense (Actuals)
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 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Group Code	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
92820000	REG COMM EXPENSE	WA	\$643	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
92820000	REG COMM EXPENSE	WYP	\$1,552	\$0	\$0	\$0	\$1,552	\$0	\$0	\$0	\$0
92820000 Total			\$11,590	\$45	\$3,391	\$0	\$643	\$5,303	\$666	\$0	\$0
92829900	Reg Commis Exp-A/ifi	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
92830000	FERG FILING FEE	CAGE	\$132	\$0	\$0	\$0	\$31	\$89	\$12	\$0	\$0
92830000	FERG FILING FEE	CAGW	\$1,756	\$0	\$0	\$0	\$394	\$0	\$0	\$0	\$0
92830000	FERG FILING FEE	SG	\$1,836	\$29	\$464	\$283	\$148	\$799	\$106	\$7	\$0
92830000 Total			\$3,723	\$106	\$1,747	\$542	\$314	\$888	\$117	\$8	\$0
92900000	DUPLICATE CHRGS-CR	SO	\$7,433	\$149	\$1,127	\$449	\$1,127	\$3,448	\$449	\$22	\$0
92900000 Total			\$7,433	\$149	\$1,127	\$449	\$1,127	\$3,448	\$449	\$22	\$0
93010000	GEN ADVERTISING EXP	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
93010000	GEN ADVERTISING EXP	UT	\$2	\$0	\$0	\$0	\$0	\$2	\$0	\$0	\$0
93010000 Total			\$2	\$0	\$0	\$0	\$0	\$2	\$0	\$0	\$0
93020000	MISC GEN EXP-OTHER	CA	\$6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
93020000	MISC GEN EXP-OTHER	IDU	\$18	\$0	\$0	\$0	\$0	\$0	\$18	\$0	\$0
93020000	MISC GEN EXP-OTHER	OR	\$68	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
93020000	MISC GEN EXP-OTHER	SO	\$2,171	\$43	\$511	\$143	\$329	\$1,007	\$131	\$0	\$0
93020000	MISC GEN EXP-OTHER	UT	\$71	\$0	\$0	\$0	\$0	\$71	\$0	\$0	\$0
93020000	MISC GEN EXP-OTHER	WA	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
93020000	MISC GEN EXP-OTHER	WYP	\$86	\$0	\$0	\$0	\$86	\$0	\$0	\$0	\$0
93020000	MISC GEN EXP-OTHER	WYU	\$4	\$0	\$0	\$0	\$4	\$0	\$0	\$0	\$0
93020000 Total			\$2,426	\$49	\$578	\$147	\$419	\$1,078	\$149	\$0	\$0
93100000	RENTS (A&G)	CA	\$49	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
93100000	RENTS (A&G)	IDU	\$1	\$0	\$0	\$0	\$0	\$0	\$1	\$0	\$0
93100000	RENTS (A&G)	OR	\$247	\$0	\$247	\$0	\$0	\$0	\$0	\$0	\$0
93100000	RENTS (A&G)	SO	\$5,742	\$115	\$1,350	\$379	\$871	\$2,664	\$347	\$17	\$0
93100000	RENTS (A&G)	UT	\$5	\$0	\$0	\$0	\$0	\$5	\$0	\$0	\$0
93100000	RENTS (A&G)	WA	\$38	\$0	\$0	\$38	\$0	\$0	\$0	\$0	\$0
93100000	RENTS (A&G)	WYP	\$57	\$0	\$0	\$0	\$57	\$0	\$0	\$0	\$0
93100000 Total			\$6,141	\$164	\$1,597	\$417	\$928	\$2,669	\$348	\$17	\$0
93500000	MAINT GENERAL PLNT	CA	\$78	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
93500000	MAINT GENERAL PLNT	CN	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
93500000	MAINT GENERAL PLNT	IDU	\$68	\$2	\$21	\$5	\$5	\$33	\$3	\$0	\$0
93500000	MAINT GENERAL PLNT	OR	\$15	\$0	\$0	\$0	\$0	\$0	\$15	\$0	\$0
93500000	MAINT GENERAL PLNT	SO	\$2,125	\$424	\$4,991	\$1,402	\$3,218	\$9,645	\$1,282	\$94	\$0
93500000	MAINT GENERAL PLNT	UT	\$111	\$0	\$0	\$0	\$0	\$111	\$0	\$0	\$0
93500000	MAINT GENERAL PLNT	WA	\$32	\$0	\$0	\$32	\$0	\$0	\$0	\$0	\$0
93500000	MAINT GENERAL PLNT	WYP	\$48	\$0	\$0	\$48	\$0	\$0	\$0	\$0	\$0
93500000	MAINT GENERAL PLNT	WYU	\$9	\$0	\$0	\$0	\$9	\$0	\$0	\$0	\$0
93500000 Total			\$22,163	\$504	\$5,589	\$1,438	\$3,280	\$9,990	\$1,299	\$64	\$0
Grand Total			\$1,766,191	\$56,399	\$782,312	\$229,178	\$138,407	\$488,156	\$58,572	\$2,439	\$10,728



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

Primary Account	Secondary Account	Albore	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4030000	DEPN EXPENSE-ELECT	CAGE	\$799	\$0	\$0	\$0	\$186	\$537	\$71	\$5	\$0
4030000	DEPN EXPENSE-ELECT	JBG	\$4	\$0	\$3	\$1	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	CAGE	\$31,489	\$0	\$0	\$0	\$7,341	\$21,172	\$2,792	\$183	\$0
4030000	DEPN EXPENSE-ELECT	CAGE	\$1,609	\$67	\$1,103	\$539	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	JBG	\$2,604	\$116	\$1,893	\$582	\$3	\$10	\$13,948	\$915	\$0
4030000	DEPN EXPENSE-ELECT	CAGE	\$157,268	\$2,983	\$2,988	\$672	\$36,666	\$105,741	\$13,948	\$8915	\$0
4030000	DEPN EXPENSE-ELECT	CAGE	\$19,620	\$728	\$14,479	\$4,460	\$26	\$10	\$0	\$17	\$0
4030000	DEPN EXPENSE-ELECT	CAGE	\$37,665	\$0	\$0	\$0	\$8,828	\$25,459	\$3,366	\$220	\$0
4030000	DEPN EXPENSE-ELECT	JBG	\$2,715	\$98	\$1,619	\$498	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	JBG	\$6,734	\$297	\$4,895	\$1,504	\$9	\$26	\$3	\$0	\$0
4030000	DEPN EXPENSE-ELECT	CAGE	\$15,928	\$0	\$0	\$0	\$3,714	\$10,710	\$1,412	\$93	\$0
4030000	DEPN EXPENSE-ELECT	JBG	\$1,166	\$51	\$848	\$261	\$2	\$4	\$1	\$0	\$0
4030000	DEPN EXPENSE-ELECT	CAGE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	CAGE	\$1,604	\$0	\$1	\$0	\$374	\$1,078	\$142	\$9	\$0
4030000	DEPN EXPENSE-ELECT	CAGE	\$9	\$0	\$7	\$2	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	JBG	\$129	\$6	\$93	\$29	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	CAGE	\$1	\$1	\$0	\$0	\$0	\$1	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	CAGE	\$100	\$6	\$79	\$24	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	CAGE	\$2	\$0	\$0	\$0	\$0	\$1	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	CAGE	\$3	\$0	\$0	\$0	\$1	\$2	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	CAGE	\$13	\$1	\$10	\$3	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	CAGE	\$25	\$0	\$0	\$1	\$0	\$1	\$23	\$2	\$0
4030000	DEPN EXPENSE-ELECT	CAGE	\$668	\$31	\$503	\$155	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	CAGE	\$1,906	\$85	\$1,393	\$428	\$0	\$131	\$17	\$1	\$0
4030000	DEPN EXPENSE-ELECT	CAGE	\$12	\$0	\$0	\$0	\$3	\$8	\$1	\$0	\$0
4030000	DEPN EXPENSE-ELECT	CAGE	\$2,804	\$124	\$2,050	\$630	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	CAGE	\$101	\$0	\$0	\$0	\$23	\$68	\$9	\$1	\$0
4030000	DEPN EXPENSE-ELECT	CAGE	\$390	\$17	\$285	\$88	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	CAGE	\$668	\$0	\$0	\$0	\$202	\$564	\$77	\$5	\$0
4030000	DEPN EXPENSE-ELECT	CAGE	\$55	\$2	\$40	\$12	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	CAGE	\$3,026	\$0	\$0	\$0	\$705	\$2,034	\$268	\$18	\$0
4030000	DEPN EXPENSE-ELECT	CAGE	\$11,303	\$501	\$8,262	\$2,538	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	CAGE	\$14	\$0	\$0	\$0	\$3	\$10	\$1	\$0	\$0
4030000	DEPN EXPENSE-ELECT	CAGE	\$523	\$23	\$382	\$118	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	CAGE	\$3	\$0	\$0	\$1	\$0	\$2	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	CAGE	\$1,867	\$0	\$3	\$1	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	CAGE	\$2,998	\$133	\$2,191	\$673	\$0	\$1,256	\$166	\$11	\$0
4030000	DEPN EXPENSE-ELECT	CAGE	\$538	\$0	\$0	\$0	\$125	\$362	\$48	\$3	\$0
4030000	DEPN EXPENSE-ELECT	CAGE	\$2,843	\$126	\$2,078	\$639	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	CAGE	\$2	\$0	\$0	\$0	\$0	\$1	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	CAGE	\$126	\$6	\$92	\$28	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	CAGE	\$5	\$0	\$0	\$0	\$1	\$3	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	CAGE	\$59	\$3	\$43	\$13	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	CAGE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	CAGE	\$68	\$0	\$0	\$0	\$16	\$46	\$6	\$0	\$0
4030000	DEPN EXPENSE-ELECT	CAGE	\$577	\$26	\$422	\$130	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	CAGE	\$4,130	\$0	\$0	\$0	\$963	\$2,777	\$368	\$24	\$0
4030000	DEPN EXPENSE-ELECT	CAGE	\$1,717	\$76	\$1,255	\$386	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	CAGE	\$375	\$0	\$0	\$0	\$87	\$252	\$33	\$2	\$0
4030000	DEPN EXPENSE-ELECT	CAGE	\$47	\$2	\$34	\$10	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	CAGE	\$58,705	\$0	\$0	\$0	\$13,687	\$39,471	\$5,206	\$341	\$0
4030000	DEPN EXPENSE-ELECT	CAGE	\$31,114	\$1,380	\$22,744	\$6,990	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	CAGE	\$8,417	\$0	\$0	\$0	\$1,962	\$5,659	\$746	\$48	\$0
4030000	DEPN EXPENSE-ELECT	CAGE	\$4,010	\$178	\$2,932	\$901	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	CAGE	\$6,013	\$0	\$0	\$0	\$1,402	\$4,043	\$533	\$35	\$0
4030000	DEPN EXPENSE-ELECT	CAGE	\$2,589	\$115	\$1,893	\$682	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	CAGE	\$276	\$0	\$0	\$0	\$64	\$165	\$24	\$2	\$0



Depreciation Expense (Actuals)
 Twelve Months Ending - December 2014
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4030000	DEPN EXPENSE-ELECT	CAGW	\$111	\$5	\$81	\$25	\$46	\$1,287	\$70	\$11	\$0
4030000	DEPN EXPENSE-ELECT	CAGE	\$1,915	\$0	\$0	\$0	\$446	\$0	\$1,287	\$0	\$0
4030000	DEPN EXPENSE-ELECT	CAGW	\$319	\$14	\$233	\$72	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	JBG	\$13	\$0	\$10	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	SG	\$2,255	\$0	\$0	\$0	\$526	\$1,516	\$200	\$13	\$0
4030000	DEPN EXPENSE-ELECT	CAGW	\$683	\$26	\$426	\$131	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	JBG	\$17	\$1	\$12	\$4	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	SG	\$21,537	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	CAGE	\$6,707	\$297	\$4,903	\$1,507	\$5,021	\$14,481	\$1,910	\$125	\$0
4030000	DEPN EXPENSE-ELECT	CAGW	\$307	\$14	\$223	\$69	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	JBG	\$1,548	\$0	\$0	\$0	\$361	\$1,041	\$137	\$9	\$0
4030000	DEPN EXPENSE-ELECT	CAGE	\$801	\$36	\$596	\$180	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	CAGW	\$206	\$0	\$149	\$46	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	JBG	\$225	\$0	\$0	\$0	\$52	\$151	\$20	\$1	\$0
4030000	DEPN EXPENSE-ELECT	CAGE	\$102	\$5	\$74	\$23	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	CAGW	\$4	\$0	\$3	\$1	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	JBG	\$17	\$0	\$4	\$1	\$3	\$7	\$1	\$0	\$0
4030000	DEPN EXPENSE-ELECT	SG	\$15,731	\$118	\$1,940	\$596	\$3,668	\$10,577	\$1,905	\$92	\$0
4030000	DEPN EXPENSE-ELECT	CAGW	\$2,654	\$8	\$130	\$40	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	JBG	\$178	\$0	\$0	\$0	\$0	\$1	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	SG	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	CAGE	\$10,384	\$0	\$0	\$0	\$2,421	\$6,992	\$921	\$60	\$0
4030000	DEPN EXPENSE-ELECT	CAGW	\$5,336	\$237	\$3,901	\$1,199	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	JBG	\$8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	SG	\$14,301	\$0	\$0	\$0	\$3,334	\$9,615	\$1,268	\$83	\$0
4030000	DEPN EXPENSE-ELECT	CAGE	\$5,637	\$246	\$4,048	\$1,244	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	CAGW	\$143	\$6	\$104	\$32	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	JBG	\$4	\$0	\$1	\$0	\$1	\$2	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	SG	\$52	\$0	\$0	\$0	\$12	\$35	\$5	\$0	\$0
4030000	DEPN EXPENSE-ELECT	CAGE	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	CAGW	\$125	\$0	\$0	\$0	\$23	\$84	\$11	\$0	\$0
4030000	DEPN EXPENSE-ELECT	JBG	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	SG	\$64	\$4	\$68	\$21	\$15	\$43	\$6	\$0	\$0
4030000	DEPN EXPENSE-ELECT	CAGE	\$93	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	CAGW	\$23	\$23	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	CA	\$24	\$0	\$0	\$0	\$0	\$0	\$24	\$0	\$0
4030000	DEPN EXPENSE-ELECT	IDU	\$55	\$0	\$55	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	OR	\$211	\$0	\$0	\$0	\$0	\$211	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	UT	\$39	\$0	\$0	\$0	\$39	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	WA	\$5	\$0	\$0	\$5	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	WYU	\$62	\$0	\$0	\$0	\$62	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	CA	\$91	\$91	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	IDU	\$37	\$0	\$0	\$0	\$0	\$0	\$37	\$0	\$0
4030000	DEPN EXPENSE-ELECT	OR	\$443	\$0	\$443	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	UT	\$67	\$0	\$0	\$0	\$0	\$67	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	WA	\$43	\$0	\$0	\$43	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	WYP	\$204	\$0	\$0	\$0	\$204	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	WYU	\$53	\$0	\$53	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	CA	\$654	\$654	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	IDU	\$566	\$0	\$0	\$0	\$0	\$566	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	OR	\$4,316	\$0	\$4,316	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	UT	\$10,360	\$0	\$0	\$0	\$10,360	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	WA	\$1,074	\$0	\$0	\$1,074	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	WYP	\$2,221	\$0	\$0	\$2,221	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	WYU	\$206	\$0	\$0	\$206	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	CA	\$18	\$18	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	IDU	\$8	\$0	\$0	\$0	\$0	\$8	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	OR	\$70	\$70	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	UT	\$150	\$0	\$0	\$0	\$150	\$0	\$0	\$0	\$0



Depreciation Expense (Actuals)

Twelve Months Ending - December 2014

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4030000	DEPN EXPENSE-ELECT	WA	\$20	\$0	\$0	\$20	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	WYP	\$39	\$0	\$0	\$39	\$0	\$0	\$0	\$0
4030000	STATION EQUIPMENT-SUPERVISORY & ALARM	CA	\$3	\$0	\$0	\$3	\$0	\$0	\$0	\$0
4030000	STATION EQUIPMENT-SUPERVISORY & ALARM	CA	\$2,325	\$2,325	\$0	\$0	\$0	\$0	\$0	\$0
4030000	POLES, TOWERS AND FIXTURES*	IDU	\$2,754	\$0	\$0	\$0	\$0	\$2,754	\$0	\$0
4030000	POLES, TOWERS AND FIXTURES*	OR	\$11,480	\$0	\$11,480	\$0	\$0	\$0	\$0	\$0
4030000	POLES, TOWERS AND FIXTURES*	UT	\$12,283	\$0	\$0	\$0	\$12,283	\$0	\$0	\$0
4030000	POLES, TOWERS AND FIXTURES*	WA	\$3,511	\$0	\$0	\$3,511	\$0	\$0	\$0	\$0
4030000	POLES, TOWERS AND FIXTURES*	WYP	\$4,468	\$0	\$0	\$4,468	\$0	\$0	\$0	\$0
4030000	POLES, TOWERS AND FIXTURES*	WYU	\$1,013	\$0	\$0	\$1,013	\$0	\$0	\$0	\$0
4030000	POLES, TOWERS AND FIXTURES*	CA	\$1,085	\$1,085	\$0	\$0	\$0	\$0	\$0	\$0
4030000	OVERHEAD CONDUCTORS & DEVICES	IDU	\$887	\$0	\$0	\$0	\$0	\$887	\$0	\$0
4030000	OVERHEAD CONDUCTORS & DEVICES	OR	\$6,436	\$6,436	\$0	\$0	\$0	\$0	\$0	\$0
4030000	OVERHEAD CONDUCTORS & DEVICES	UT	\$6,110	\$0	\$0	\$0	\$6,110	\$0	\$0	\$0
4030000	OVERHEAD CONDUCTORS & DEVICES	WA	\$1,539	\$0	\$1,539	\$0	\$0	\$0	\$0	\$0
4030000	OVERHEAD CONDUCTORS & DEVICES	WYP	\$2,186	\$0	\$0	\$2,186	\$0	\$0	\$0	\$0
4030000	OVERHEAD CONDUCTORS & DEVICES	WYU	\$329	\$0	\$0	\$329	\$0	\$0	\$0	\$0
4030000	UNDERGROUND CONDUIT	CA	\$502	\$502	\$0	\$0	\$0	\$0	\$0	\$0
4030000	UNDERGROUND CONDUIT	IDU	\$204	\$0	\$0	\$0	\$0	\$204	\$0	\$0
4030000	UNDERGROUND CONDUIT	OR	\$1,757	\$1,757	\$0	\$0	\$0	\$0	\$0	\$0
4030000	UNDERGROUND CONDUIT	UT	\$4,495	\$0	\$0	\$0	\$4,495	\$0	\$0	\$0
4030000	UNDERGROUND CONDUIT	WA	\$475	\$0	\$0	\$475	\$0	\$0	\$0	\$0
4030000	UNDERGROUND CONDUIT	WYP	\$615	\$0	\$0	\$615	\$0	\$0	\$0	\$0
4030000	UNDERGROUND CONDUIT	WYU	\$143	\$0	\$0	\$143	\$0	\$0	\$0	\$0
4030000	UNDERGROUND CONDUCTORS & DEVICES	CA	\$449	\$449	\$0	\$0	\$0	\$0	\$0	\$0
4030000	UNDERGROUND CONDUCTORS & DEVICES	IDU	\$593	\$0	\$0	\$0	\$0	\$593	\$0	\$0
4030000	UNDERGROUND CONDUCTORS & DEVICES	OR	\$3,516	\$3,516	\$0	\$0	\$0	\$0	\$0	\$0
4030000	UNDERGROUND CONDUCTORS & DEVICES	UT	\$12,286	\$0	\$0	\$0	\$12,286	\$0	\$0	\$0
4030000	UNDERGROUND CONDUCTORS & DEVICES	WA	\$603	\$0	\$0	\$603	\$0	\$0	\$0	\$0
4030000	UNDERGROUND CONDUCTORS & DEVICES	WYP	\$1,278	\$0	\$0	\$1,278	\$0	\$0	\$0	\$0
4030000	UNDERGROUND CONDUCTORS & DEVICES	WYU	\$579	\$0	\$0	\$579	\$0	\$0	\$0	\$0
4030000	LINE TRANSFORMERS	CA	\$1,272	\$1,272	\$0	\$0	\$0	\$0	\$0	\$0
4030000	LINE TRANSFORMERS	IDU	\$1,738	\$0	\$0	\$0	\$1,738	\$0	\$0	\$0
4030000	LINE TRANSFORMERS	OR	\$10,037	\$10,037	\$0	\$0	\$0	\$0	\$0	\$0
4030000	LINE TRANSFORMERS	UT	\$10,786	\$0	\$0	\$0	\$10,786	\$0	\$0	\$0
4030000	LINE TRANSFORMERS	WA	\$2,738	\$0	\$0	\$2,738	\$0	\$0	\$0	\$0
4030000	LINE TRANSFORMERS	WYP	\$2,977	\$0	\$0	\$2,977	\$0	\$0	\$0	\$0
4030000	LINE TRANSFORMERS	WYU	\$461	\$0	\$0	\$461	\$0	\$0	\$0	\$0
4030000	SERVICES - OVERHEAD	CA	\$162	\$162	\$0	\$0	\$0	\$0	\$0	\$0
4030000	SERVICES - OVERHEAD	IDU	\$171	\$0	\$0	\$0	\$0	\$171	\$0	\$0
4030000	SERVICES - OVERHEAD	OR	\$1,854	\$0	\$1,854	\$0	\$0	\$0	\$0	\$0
4030000	SERVICES - OVERHEAD	UT	\$1,736	\$0	\$0	\$0	\$1,736	\$0	\$0	\$0
4030000	SERVICES - OVERHEAD	WA	\$461	\$0	\$0	\$461	\$0	\$0	\$0	\$0
4030000	SERVICES - OVERHEAD	WYP	\$315	\$0	\$0	\$315	\$0	\$0	\$0	\$0
4030000	SERVICES - OVERHEAD	WYU	\$51	\$0	\$0	\$51	\$0	\$0	\$0	\$0
4030000	SERVICES - UNDERGROUND	CA	\$276	\$276	\$0	\$0	\$0	\$0	\$0	\$0
4030000	SERVICES - UNDERGROUND	IDU	\$603	\$0	\$0	\$0	\$0	\$603	\$0	\$0
4030000	SERVICES - UNDERGROUND	OR	\$3,815	\$3,815	\$0	\$0	\$0	\$0	\$0	\$0
4030000	SERVICES - UNDERGROUND	UT	\$3,979	\$0	\$0	\$0	\$3,979	\$0	\$0	\$0
4030000	SERVICES - UNDERGROUND	WA	\$933	\$0	\$0	\$933	\$0	\$0	\$0	\$0
4030000	SERVICES - UNDERGROUND	WYP	\$791	\$0	\$0	\$791	\$0	\$0	\$0	\$0
4030000	SERVICES - UNDERGROUND	WYU	\$255	\$0	\$0	\$255	\$0	\$0	\$0	\$0
4030000	METERS	CA	\$187	\$187	\$0	\$0	\$0	\$0	\$0	\$0
4030000	METERS	IDU	\$543	\$0	\$0	\$0	\$0	\$543	\$0	\$0
4030000	METERS	OR	\$2,166	\$2,166	\$0	\$0	\$0	\$0	\$0	\$0
4030000	METERS	UT	\$2,942	\$0	\$0	\$0	\$2,942	\$0	\$0	\$0
4030000	METERS	WA	\$456	\$0	\$0	\$456	\$0	\$0	\$0	\$0
4030000	METERS	WYP	\$493	\$0	\$0	\$493	\$0	\$0	\$0	\$0
4030000	METERS	WYU	\$87	\$0	\$0	\$87	\$0	\$0	\$0	\$0
4030000	INSTALL ON CUSTOMERS PREMISES	CA	\$13	\$13	\$0	\$0	\$0	\$0	\$0	\$0
4030000	INSTALL ON CUSTOMERS PREMISES	IDU	\$10	\$0	\$0	\$0	\$0	\$10	\$0	\$0
4030000	INSTALL ON CUSTOMERS PREMISES	OR	\$122	\$0	\$0	\$122	\$0	\$0	\$0	\$0
4030000	INSTALL ON CUSTOMERS PREMISES	UT	\$278	\$0	\$0	\$278	\$0	\$0	\$0	\$0



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 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4030000	DEPN EXPENSE-ELECT 3710000	WA	\$0	\$18	\$0	\$18	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3710000	WYP	\$0	\$49	\$0	\$49	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3710000	WYU	\$0	\$9	\$0	\$9	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3730000	CA	\$21	\$21	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3730000	IDU	\$0	\$31	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3730000	OR	\$665	\$665	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3730000	UT	\$1,068	\$0	\$0	\$0	\$1,068	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3730000	WA	\$111	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3730000	WYP	\$237	\$0	\$0	\$0	\$237	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3822000	WYU	\$65	\$0	\$0	\$0	\$65	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3822000	CAGE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3822000	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3822000	UT	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3822000	WYP	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3900000	WYU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3900000	CA	\$45	\$45	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3900000	CAGE	\$70	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3900000	CAGW	\$60	\$3	\$44	\$13	\$47	\$6	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3900000	IDU	\$123	\$3	\$37	\$8	\$60	\$5	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3900000	JBG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3900000	OR	\$440	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3900000	SO	\$1,490	\$30	\$50	\$98	\$268	\$691	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3900000	UT	\$652	\$0	\$0	\$0	\$0	\$652	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3900000	WA	\$286	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3900000	WYP	\$81	\$14	\$0	\$0	\$174	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3910000	WYU	\$5	\$5	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3910000	CA	\$73	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3910000	CAGE	\$9	\$0	\$6	\$2	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3910000	CAGW	\$130	\$3	\$40	\$9	\$10	\$64	\$5	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3910000	IDU	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3910000	JBG	\$78	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3910000	OR	\$1,008	\$20	\$37	\$67	\$153	\$467	\$61	\$3	\$0
4030000	DEPN EXPENSE-ELECT 3910000	SO	\$24	\$0	\$0	\$0	\$0	\$24	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3910000	UT	\$29	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3910000	WA	\$26	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3910000	WYP	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3912000	CA	\$30	\$30	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3912000	CAGE	\$268	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3912000	CAGW	\$79	\$3	\$57	\$18	\$62	\$180	\$24	\$2	\$0
4030000	DEPN EXPENSE-ELECT 3912000	IDU	\$874	\$21	\$265	\$80	\$65	\$428	\$34	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3912000	JBG	\$109	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3912000	OR	\$49	\$2	\$35	\$11	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3912000	SO	\$316	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3912000	UT	\$8,709	\$174	\$2,048	\$575	\$1,320	\$4,040	\$526	\$26	\$0
4030000	DEPN EXPENSE-ELECT 3912000	WA	\$365	\$0	\$0	\$0	\$0	\$365	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3912000	WYP	\$127	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3912000	CAGE	\$421	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3912000	CAGW	\$17	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3913000	IDU	\$10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3913000	CAGE	\$33	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3913000	CAGW	\$10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3913000	IDU	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3913000	JBG	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3913000	OR	\$39	\$1	\$4	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3913000	SO	\$39	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3913000	UT	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT 3913000	WA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0



Depreciation Expense (Actuals)
 Twelve Months Ending - December 2014
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4030000	DEPN EXPENSE-ELECT	3913000									
4030000	DEPN EXPENSE-ELECT	WYP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	CA	\$8	\$8	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	CA	\$170	\$170	\$0	\$0	\$0	\$114	\$15	\$0	\$0
4030000	DEPN EXPENSE-ELECT	CAGW	\$30	\$30	\$1	\$22	\$7	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	IDU	\$16	\$16	\$0	\$0	\$0	\$0	\$16	\$0	\$0
4030000	DEPN EXPENSE-ELECT	JBG	\$28	\$28	\$1	\$20	\$6	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	OR	\$138	\$138	\$0	\$138	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	SO	\$7	\$7	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	UT	\$160	\$160	\$0	\$0	\$0	\$160	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	WA	\$31	\$31	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	WTP	\$38	\$38	\$0	\$0	\$38	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	WYU	\$1	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	CA	\$27	\$27	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	CAEE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	CAGE	\$845	\$845	\$0	\$0	\$197	\$568	\$75	\$0	\$0
4030000	DEPN EXPENSE-ELECT	CAGW	\$115	\$115	\$5	\$84	\$26	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	IDU	\$85	\$85	\$0	\$0	\$0	\$0	\$85	\$0	\$0
4030000	DEPN EXPENSE-ELECT	JBG	\$147	\$147	\$6	\$107	\$33	\$0	\$1	\$0	\$0
4030000	DEPN EXPENSE-ELECT	OR	\$452	\$452	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	SO	\$179	\$179	\$4	\$42	\$12	\$27	\$83	\$11	\$1
4030000	DEPN EXPENSE-ELECT	UT	\$671	\$671	\$0	\$0	\$108	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	WA	\$108	\$108	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	WYP	\$175	\$175	\$0	\$0	\$175	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	WYU	\$22	\$22	\$0	\$0	\$22	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	CA	\$18	\$18	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	CAGE	\$245	\$245	\$0	\$0	\$57	\$165	\$22	\$0	\$0
4030000	DEPN EXPENSE-ELECT	CAGW	\$72	\$72	\$3	\$52	\$16	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	IDU	\$70	\$70	\$0	\$0	\$0	\$0	\$70	\$0	\$0
4030000	DEPN EXPENSE-ELECT	JBG	\$11	\$11	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	OR	\$432	\$432	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	SO	\$238	\$238	\$5	\$56	\$16	\$36	\$110	\$14	\$1
4030000	DEPN EXPENSE-ELECT	UT	\$380	\$380	\$0	\$0	\$0	\$380	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	WA	\$80	\$80	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	WYP	\$117	\$117	\$0	\$0	\$117	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	WYU	\$24	\$24	\$0	\$0	\$24	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	CA	\$202	\$202	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	CAEE	\$10	\$10	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	CAGE	\$4,282	\$4,282	\$0	\$0	\$998	\$2,879	\$380	\$29	\$0
4030000	DEPN EXPENSE-ELECT	CAGW	\$1,767	\$1,767	\$78	\$1,292	\$397	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	CN	\$49	\$49	\$4	\$45	\$10	\$11	\$73	\$6	\$0
4030000	DEPN EXPENSE-ELECT	IDU	\$408	\$408	\$0	\$0	\$0	\$0	\$408	\$0	\$0
4030000	DEPN EXPENSE-ELECT	JBG	\$114	\$114	\$5	\$83	\$26	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	OR	\$2,272	\$2,272	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	SG	\$1	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	SO	\$3,294	\$3,294	\$66	\$774	\$217	\$499	\$1,528	\$199	\$10
4030000	DEPN EXPENSE-ELECT	UT	\$2,214	\$2,214	\$0	\$0	\$0	\$2,214	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	WA	\$507	\$507	\$0	\$0	\$507	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	WYP	\$1,125	\$1,125	\$0	\$0	\$1,125	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	WYU	\$209	\$209	\$0	\$0	\$209	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	CA	\$28	\$28	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	CAEE	\$7	\$7	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	CAGE	\$220	\$220	\$0	\$0	\$0	\$21	\$148	\$19	\$1
4030000	DEPN EXPENSE-ELECT	CAGW	\$92	\$92	\$4	\$87	\$21	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	IDU	\$33	\$33	\$0	\$0	\$12	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	JBG	\$54	\$54	\$2	\$39	\$12	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	OR	\$251	\$251	\$0	\$251	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	SG	\$47	\$47	\$1	\$11	\$3	\$7	\$22	\$3	\$0
4030000	DEPN EXPENSE-ELECT	SO	\$230	\$230	\$0	\$0	\$0	\$230	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	UT	\$61	\$61	\$0	\$0	\$61	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	WA	\$79	\$79	\$0	\$0	\$79	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	WYP	\$9	\$9	\$0	\$0	\$9	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	WYU	\$3	\$3	\$0	\$0	\$3	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	CA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	CAEE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0



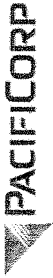
Depreciation Expense (Actuals)
 Twelve Months Ending - December 2014
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4030000	DEPN EXPENSE-ELECT	CAGE	\$93	\$0	\$0	\$0	\$0	\$22	\$62	\$8	\$1
4030000	DEPN EXPENSE-ELECT	CAGW	\$17	\$12	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	CN	\$12	\$0	\$4	\$0	\$0	\$1	\$6	\$0	\$0
4030000	DEPN EXPENSE-ELECT	IDU	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	JBG	\$6	\$0	\$4	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	OR	\$53	\$0	\$53	\$0	\$0	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	SO	\$136	\$3	\$32	\$0	\$9	\$21	\$63	\$8	\$0
4030000	DEPN EXPENSE-ELECT	UT	\$46	\$0	\$0	\$0	\$0	\$0	\$46	\$0	\$0
4030000	DEPN EXPENSE-ELECT	WA	\$10	\$0	\$0	\$0	\$10	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	WYP	\$8	\$0	\$0	\$0	\$8	\$0	\$0	\$0	\$0
4030000	DEPN EXPENSE-ELECT	WYU	\$1	\$0	\$0	\$0	\$1	\$0	\$0	\$0	\$0
4030000 Total			\$723,057	\$13,420	\$148,221	\$42,896	\$118,401	\$351,817	\$45,904	\$2,998	\$0
4032000	DEPR - STEAM	CAGE	\$50,685	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4032000	DEPR - STEAM	CAGW	\$1,710	\$76	\$1,250	\$384	\$0	\$0	\$0	\$0	\$0
4032000	DEPR - STEAM	JBG	\$13	\$1	\$10	\$3	\$0	\$0	\$0	\$0	\$0
4032000 Total			\$52,362	\$75	\$1,240	\$381	\$0	\$0	\$0	\$0	\$0
4033000	DEPR - HYDRO	CAGE	\$304	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4033000	DEPR - HYDRO	CAGW	\$2,089	\$93	\$1,527	\$469	\$0	\$0	\$0	\$0	\$0
4033000 Total			\$1,785	\$93	\$1,527	\$469	\$0	\$0	\$0	\$0	\$0
4034000	DEPR - OTHER	CAGE	\$82	\$0	\$0	\$0	\$0	\$19	\$55	\$7	\$0
4034000	DEPR - OTHER	CAGW	\$35	\$2	\$25	\$8	\$0	\$0	\$0	\$0	\$0
4034000 Total			\$116	\$2	\$25	\$8	\$0	\$0	\$0	\$0	\$0
4035000	DEPR - TRANSMISSION	CAGE	\$486	\$0	\$0	\$0	\$0	\$113	\$327	\$43	\$3
4035000	DEPR - TRANSMISSION	CAGW	\$118	\$5	\$96	\$26	\$0	\$0	\$0	\$0	\$0
4035000 Total			\$604	\$5	\$96	\$26	\$0	\$0	\$0	\$0	\$0
4036000	DEPR - DISTRIBUTION	CA	\$39	\$39	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4036000	DEPR - DISTRIBUTION	IDU	\$2,456	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4036000	DEPR - DISTRIBUTION	OR	\$168	\$0	\$168	\$0	\$0	\$0	\$0	\$0	\$0
4036000	DEPR - DISTRIBUTION	UT	\$22,904	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4036000	DEPR - DISTRIBUTION	WA	\$49	\$0	\$0	\$0	\$49	\$0	\$0	\$0	\$0
4036000	DEPR - DISTRIBUTION	WYP	\$1,967	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4036000 Total			\$27,061	\$39	\$168	\$49	\$49	\$0	\$0	\$0	\$0
4037000	DEPR - GENERAL	CAGE	\$62	\$0	\$0	\$0	\$0	\$19	\$35	\$7	\$0
4037000	DEPR - GENERAL	CAGW	\$63	\$3	\$46	\$14	\$0	\$0	\$0	\$0	\$0
4037000 Total			\$145	\$3	\$46	\$14	\$0	\$0	\$0	\$0	\$0
4039999	DEPR EXP-ELEC. OTH	CAGE	\$206	\$0	\$0	\$0	\$0	\$48	\$138	\$18	\$1
4039999 Total			\$206	\$0	\$0	\$0	\$0	\$48	\$138	\$18	\$1
Grand Total			\$646,079	\$13,486	\$148,833	\$43,081	\$104,665	\$294,942	\$38,968	\$2,105	\$0



Amortization Expense (Actuals)
 Twelve Months Ending - December 2014
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4040000	AMOR LTD TRM PLNT	CAGE	\$510	\$510	\$0	\$0	\$119	\$343	\$45	\$3	\$0
4040000	AMOR LTD TRM PLNT	CAGE	\$11,242	\$499	\$8,218	\$2,525	\$0	\$0	\$0	\$0	\$0
4040000	AMOR LTD TRM PLNT	IDU	\$20	\$20	\$0	\$0	\$0	\$0	\$20	\$0	\$0
4040000	AMOR LTD TRM PLNT	UT	\$3,602	\$0	\$0	\$0	\$0	\$3,602	\$0	\$0	\$0
4040000	AMOR LTD TRM PLNT	CAGE	\$444	\$0	\$0	\$0	\$104	\$299	\$39	\$3	\$0
4040000	AMOR LTD TRM PLNT	CAGW	\$364	\$17	\$281	\$86	\$0	\$0	\$0	\$0	\$0
4040000	AMOR LTD TRM PLNT	OR	\$12	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4040000	AMOR LTD TRM PLNT	SO	\$43	\$1	\$10	\$3	\$6	\$20	\$3	\$0	\$0
4040000	AMOR LTD TRM PLNT	SO	\$5	\$0	\$0	\$0	\$1	\$2	\$0	\$0	\$0
4040000	AMOR LTD TRM PLNT	SO	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4040000	AMOR LTD TRM PLNT	CN	\$1,287	\$31	\$360	\$86	\$0	\$630	\$51	\$0	\$0
4040000	AMOR LTD TRM PLNT	SO	\$4,809	\$96	\$1,131	\$18	\$729	\$2,231	\$290	\$14	\$0
4040000	AMOR LTD TRM PLNT	SO	\$70	\$1	\$16	\$5	\$3	\$32	\$4	\$0	\$0
4040000	AMOR LTD TRM PLNT	SO	\$21	\$0	\$0	\$1	\$3	\$10	\$1	\$0	\$0
4040000	AMOR LTD TRM PLNT	SO	\$9	\$0	\$2	\$1	\$11	\$4	\$1	\$0	\$0
4040000	AMOR LTD TRM PLNT	SO	\$756	\$15	\$178	\$50	\$115	\$351	\$46	\$2	\$0
4040000	AMOR LTD TRM PLNT	SO	\$89	\$2	\$6	\$2	\$14	\$41	\$5	\$0	\$0
4040000	AMOR LTD TRM PLNT	CAGW	\$9	\$0	\$6	\$2	\$0	\$0	\$0	\$0	\$0
4040000	AMOR LTD TRM PLNT	CAGW	\$707	\$31	\$517	\$159	\$0	\$0	\$0	\$0	\$0
4040000	AMOR LTD TRM PLNT	CAGW	\$431	\$19	\$31	\$97	\$0	\$0	\$0	\$0	\$0
4040000	AMOR LTD TRM PLNT	CAGW	\$16	\$1	\$12	\$4	\$0	\$0	\$0	\$0	\$0
4040000	AMOR LTD TRM PLNT	CAGE	\$6	\$0	\$0	\$0	\$1	\$4	\$0	\$0	\$0
4040000	AMOR LTD TRM PLNT	SO	\$483	\$10	\$14	\$2	\$73	\$224	\$28	\$1	\$0
4040000	AMOR LTD TRM PLNT	CAGE	\$316	\$0	\$0	\$0	\$14	\$12	\$28	\$2	\$0
4040000	AMOR LTD TRM PLNT	CAGE	\$3	\$3	\$2	\$1	\$0	\$0	\$0	\$0	\$0
4040000	AMOR LTD TRM PLNT	SO	\$226	\$5	\$53	\$15	\$34	\$105	\$14	\$1	\$0
4040000	AMOR LTD TRM PLNT	CAGE	\$2,651	\$0	\$0	\$0	\$618	\$1,782	\$235	\$15	\$0
4040000	AMOR LTD TRM PLNT	CAGE	\$448	\$20	\$328	\$101	\$0	\$0	\$0	\$0	\$0
4040000	AMOR LTD TRM PLNT	JRG	\$148	\$7	\$107	\$33	\$0	\$1	\$0	\$0	\$0
4040000	AMOR LTD TRM PLNT	UT	\$12	\$0	\$0	\$0	\$0	\$12	\$0	\$0	\$0
4040000	AMOR LTD TRM PLNT	CAGE	\$29	\$0	\$0	\$0	\$7	\$19	\$3	\$0	\$0
4040000	AMOR LTD TRM PLNT	SO	\$5,142	\$103	\$1,209	\$340	\$760	\$2,385	\$311	\$15	\$0
4040000	AMOR LTD TRM PLNT	WYP	\$95	\$0	\$0	\$0	\$95	\$0	\$0	\$0	\$0
4040000	AMOR LTD TRM PLNT	CN	\$33	\$3	\$33	\$8	\$8	\$53	\$4	\$0	\$0
4040000	AMOR LTD TRM PLNT	CN	\$243	\$6	\$74	\$17	\$18	\$119	\$10	\$0	\$0
4040000	AMOR LTD TRM PLNT	SO	\$1,679	\$34	\$985	\$111	\$255	\$779	\$101	\$5	\$0
4040000	AMOR LTD TRM PLNT	SO	\$32	\$6	\$73	\$21	\$47	\$145	\$19	\$1	\$0
4040000	AMOR LTD TRM PLNT	SO	\$235	\$5	\$55	\$16	\$36	\$109	\$14	\$0	\$0
4040000	AMOR LTD TRM PLNT	WYP	\$4	\$0	\$0	\$0	\$4	\$0	\$0	\$0	\$0
4040000	AMOR LTD TRM PLNT	CAEE	\$49	\$0	\$0	\$0	\$13	\$32	\$5	\$0	\$0
4040000	AMOR LTD TRM PLNT	CAGE	\$311	\$0	\$0	\$0	\$72	\$209	\$28	\$2	\$0
4040000	AMOR LTD TRM PLNT	CAGW	\$41	\$2	\$30	\$9	\$11	\$0	\$0	\$0	\$0
4040000	AMOR LTD TRM PLNT	CN	\$13	\$0	\$4	\$1	\$1	\$7	\$1	\$0	\$0
4040000	AMOR LTD TRM PLNT	IDU	\$5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4040000	AMOR LTD TRM PLNT	OR	\$5	\$0	\$5	\$0	\$0	\$0	\$0	\$0	\$0
4040000	AMOR LTD TRM PLNT	SG	\$4,580	\$71	\$1,158	\$368	\$707	\$1,995	\$264	\$18	\$0
4040000	AMOR LTD TRM PLNT	SO	\$179	\$4	\$42	\$12	\$27	\$83	\$11	\$0	\$0
4040000	AMOR LTD TRM PLNT	UT	\$3	\$0	\$0	\$0	\$0	\$3	\$0	\$0	\$0
4040000	AMOR LTD TRM PLNT	WYP	\$68	\$0	\$0	\$0	\$68	\$0	\$0	\$0	\$0
4040000	AMOR LTD TRM PLNT	CAGE	\$54	\$0	\$0	\$0	\$13	\$36	\$5	\$0	\$0
4040000	AMOR LTD TRM PLNT	CAGW	\$23	\$1	\$17	\$5	\$0	\$0	\$0	\$0	\$0
4040000	AMOR LTD TRM PLNT	CAGW	\$20	\$1	\$15	\$5	\$0	\$0	\$0	\$0	\$0
4040000	AMOR LTD TRM PLNT	CN	\$303	\$7	\$92	\$21	\$23	\$148	\$12	\$0	\$0
4040000	AMOR LTD TRM PLNT	SO	\$232	\$7	\$55	\$15	\$35	\$108	\$14	\$1	\$0
4040000	AMOR LTD TRM PLNT	CAGW	\$274	\$12	\$201	\$62	\$0	\$0	\$0	\$0	\$0
4040000	AMOR LTD TRM PLNT	CA	\$93	\$93	\$0	\$0	\$4	\$26	\$0	\$0	\$0
4040000	AMOR LTD TRM PLNT	CN	\$54	\$1	\$16	\$4	\$4	\$26	\$2	\$0	\$0
4040000	AMOR LTD TRM PLNT	IDU	\$94	\$0	\$0	\$0	\$0	\$94	\$0	\$0	\$0
4040000	AMOR LTD TRM PLNT	OR	\$299	\$0	\$299	\$0	\$0	\$0	\$0	\$0	\$0
4040000	AMOR LTD TRM PLNT	SO	\$495	\$10	\$116	\$33	\$75	\$229	\$30	\$1	\$0
4040000	AMOR LTD TRM PLNT	UT	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4040000	AMOR LTD TRM PLNT	WA	\$73	\$0	\$0	\$73	\$0	\$0	\$0	\$0	\$0
4040000	AMOR LTD TRM PLNT	WYP	\$35	\$0	\$0	\$35	\$0	\$0	\$0	\$0	\$0



Amortization Expense (Actuals)

Twelve Months Ending - December 2014
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Account	Leasehold Improvements-Office Str	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4040000	AMOR LTD TRM PLNT	3901090	WYU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4040000 Total				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4043000	AMR LTD TRM PLNT-OTH	566201	OTHER	\$36,704	\$1,118	\$15,608	\$4,321	\$4,644	\$9,187	\$1,739	\$87	\$0
4043000	AMR LTD TRM PLNT-OTH	566970	CAGE	\$4,483	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,483
4043000 Total				\$41,187	\$1,118	\$15,608	\$4,321	\$4,644	\$9,187	\$1,739	\$87	\$4,483
4061000	EL PLNT ACQ ADJ-CM	566920	CAGE	\$4,239	\$0	\$0	\$0	\$0	-\$57	-\$164	-\$22	-\$1
4061000	EL PLNT ACQ ADJ-CM	566920	CAGE	\$4,834	\$0	\$0	\$0	\$0	\$1,127	\$3,250	\$28	\$0
4061000 Total				\$9,073	\$0	\$0	\$0	\$0	\$1,070	\$3,086	\$6	\$0
4070000	AMRT PRP LOSS/RGST	566906	UT	\$1,205	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4070000	AMRT PRP LOSS/RGST	566906	WTP	\$555	\$0	\$0	\$0	\$0	\$555	\$1,205	\$0	\$0
4070000 Total				\$1,760	\$0	\$0	\$0	\$0	\$555	\$1,205	\$0	\$0
4073000	REGULATORY DEBITS	566902	OTHER	\$28	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$28
4073000	REGULATORY DEBITS	566907	CA	\$51	\$51	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4073000	REGULATORY DEBITS	566907	IDU	\$239	\$0	\$0	\$0	\$0	\$0	\$239	\$0	\$0
4073000 Total				\$318	\$51	\$0	\$0	\$0	\$0	\$239	\$0	\$28
4074000	REGULATORY CREDITS	566903	OTHER	-\$1,049	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$1,049
4074100	Reg Credits-BPA Exch	301101	IDU	\$2,950	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$1,049
4074100	Reg Credits-BPA Exch	301101	OR	\$21,643	\$0	\$21,643	\$0	\$0	\$0	\$0	\$0	\$0
4074100	Reg Credits-BPA Exch	301101	WA	\$6,355	\$0	\$0	\$6,355	\$0	\$0	\$0	\$0	\$0
4074100	Reg Credits-BPA Exch	301201	IDU	\$218	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4074100	Reg Credits-BPA Exch	301201	WA	\$754	\$0	\$754	\$0	\$0	\$0	\$0	\$0	\$0
4074100	Reg Credits-BPA Exch	301301	IDU	\$422	\$0	\$0	\$422	\$0	\$0	\$0	\$0	\$0
4074100	Reg Credits-BPA Exch	301301	OR	\$26	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4074100	Reg Credits-BPA Exch	301301	WA	\$1	\$0	\$0	\$1	\$0	\$0	\$0	\$0	\$0
4074100	Reg Credits-BPA Exch	301451	IDU	\$13	\$0	\$0	\$0	\$13	\$0	\$0	\$0	\$0
4074100	Reg Credits-BPA Exch	301451	OR	\$1,314	\$0	\$0	\$0	\$0	\$0	\$1,314	\$0	\$0
4074100	Reg Credits-BPA Exch	301451	WA	\$622	\$0	\$622	\$0	\$0	\$0	\$0	\$0	\$0
4074100	Reg Credits-BPA Exch	301601	OR	\$472	\$0	\$0	\$472	\$0	\$0	\$0	\$0	\$0
4074100	Reg Credits-BPA Exch	301601	WA	\$34,790	\$0	\$23,021	\$7,262	\$0	\$0	\$0	\$0	\$0
4074100 Total				\$46,807	\$1,170	\$15,608	\$4,644	\$5,946	\$13,478	\$2,385	\$114	\$3,462
4074200	Reg Credits-BPA Exch	506201	OR	-\$23,021	\$0	-\$23,021	\$0	\$0	\$0	\$0	\$0	\$0
4074200	Reg Credits-BPA Exch	506202	WA	-\$7,262	\$0	-\$7,262	\$0	\$0	\$0	\$0	\$0	\$0
4074200	Reg Credits-BPA Exch	506204	IDU	-\$4,507	\$0	-\$4,507	\$0	\$0	\$0	\$0	\$0	\$0
4074200 Total				-\$34,790	\$0	-\$34,790	\$0	\$0	\$0	\$0	\$0	\$0
Grand Total				\$114	\$1,170	\$15,608	\$4,644	\$5,946	\$13,478	\$2,385	\$114	\$3,462



Taxes Other Than Income (Actuals)
 Twelve Months Ending - December 2014
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Account	Allocation	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4081000	TAX OTH INC-U OP I	SO	\$2,188	\$44	\$514	\$144	\$332	\$1,015	\$132	\$7	\$0
4081000	TAX OTH INC-U OP I	SO	\$238	\$5	\$56	\$16	\$36	\$110	\$14	\$1	\$0
4081000	TAX OTH INC-U OP I	SO	\$8,414	\$168	\$1,978	\$656	\$1,276	\$3,903	\$508	\$25	\$0
4081000	TAX OTH INC-U OP I	SO	\$10	\$0	\$2	\$1	\$2	\$5	\$1	\$0	\$0
4081000	TAX OTH INC-U OP I	SO	-\$13,310	-\$266	-\$3,129	-\$879	-\$2,018	-\$6,174	-\$604	-\$40	\$0
4081000 Total			-\$2,460	-\$49	-\$578	-\$162	-\$373	-\$1,141	-\$149	-\$7	\$0
4081500	PROPERTY TAXES	GPS	\$123,038	\$2,459	\$29,929	\$8,124	\$18,654	\$57,072	\$7,430	\$370	\$0
4081500	PROPERTY TAXES	GPS	\$2,026	\$41	\$476	\$134	\$307	\$940	\$122	\$6	\$0
4081500 Total			\$125,065	\$2,500	\$29,406	\$8,258	\$18,961	\$68,012	\$7,552	\$376	\$0
4081800	FRANCHISE TAXES	CA	\$1,229	\$1,229	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4081800	FRANCHISE TAXES	OR	\$29,047	\$0	\$29,047	\$0	\$0	\$0	\$0	\$0	\$0
4081800	FRANCHISE TAXES	WYP	\$1,954	\$0	\$0	\$0	\$1,954	\$0	\$0	\$0	\$0
4081800 Total			\$32,230	\$1,229	\$29,047	\$0	\$1,954	\$0	\$0	\$0	\$0
4081990	MISC TAXES - OTHER	WA	\$12,594	\$0	\$0	\$12,594	\$0	\$0	\$0	\$0	\$0
4081990	MISC TAXES - OTHER	OR	\$995	\$0	\$995	\$0	\$0	\$0	\$0	\$0	\$0
4081990	MISC TAXES - OTHER	UT	\$1	\$0	\$0	\$0	\$0	\$1	\$0	\$0	\$0
4081990	MISC TAXES - OTHER	SE	\$204	\$3	\$49	\$16	\$35	\$88	\$13	\$1	\$0
4081990	MISC TAXES - OTHER	WASH	\$28	\$0	\$28	\$0	\$0	\$0	\$0	\$0	\$0
4081990	MISC TAXES - OTHER	SE	\$35	\$1	\$8	\$3	\$6	\$15	\$2	\$0	\$0
4081990	MISC TAXES - OTHER	WYP	\$72	\$0	\$0	\$0	\$72	\$0	\$0	\$0	\$0
4081990	MISC TAXES - OTHER	SE	\$143	\$2	\$35	\$11	\$24	\$62	\$9	\$1	\$0
4081990	MISC TAXES - OTHER	CAGE	\$2,075	\$0	\$0	\$0	\$484	\$1,395	\$164	\$12	\$0
4081990	MISC TAXES - OTHER	CAEE	\$434	\$0	\$0	\$0	\$111	\$280	\$41	\$2	\$0
4081990 Total			\$16,580	\$6	\$1,087	\$12,650	\$732	\$1,841	\$249	\$16	\$0
Grand Total			\$171,415	\$3,685	\$58,961	\$20,746	\$21,274	\$58,712	\$7,653	\$384	\$0



Interest Expense & Renewable Energy Tax Credits

Twelve Months Ending - December 2014
 Allocation Method - Factor 2010 Protocol
 (Allocated in Thousands)

FERC Account	FERC Secondary Acct	JARS Reg Alloc Fair	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4091000	310310	Renewable Electricity Production Tax Cre	\$67,846	\$1,054,986	\$17,151,890	\$5,456,655	\$10,468	\$29,548,35	\$3,006,15	\$260,01	\$0,00
4091000	310311	Research & Exponentiation Credit	\$0,00	\$0,00	\$0,00	\$0,00	\$0,00	\$0,00	\$0,00	\$0,00	\$0,00
4091000	310312	Mining Rescue Training Credit - Energy W	\$39	\$0,00	\$0,00	\$0,00	\$10	\$25,00	\$3,65	\$0,21	\$0,00
4091000	310313	HR Hiring Retention Tax Credit - PMI	\$18	\$0,00	\$12,86	\$4,04	\$0	\$0,00	\$0,01	\$0,00	\$0,00
4091000	310314	Investment Tax Credit - Solar Arrays	\$11	\$0,00	\$0,00	\$24,92	\$0	\$0,00	\$0,00	\$0,00	\$0,00
4091000	609690	Fuel Tax Credit	\$15	\$0,23	\$5,61	\$1,13	\$3	\$6,40	\$0,93	\$0,05	\$0,00
4091000	909590	Foreign Tax Credit	\$69,029	\$1,060,83	\$17,249,63	\$5,486,76	\$10,480	\$29,566,00	\$3,910,77	\$260,27	\$0,00
4091000 Total	311311	Utah Renewable Energy Production Tax Cre	\$0	\$0,00	\$0,00	\$0,00	\$0	\$0,00	\$0,00	\$0,00	\$0,00
4191000 Total	0	AFUDC - EQUITY	\$50,656	\$991,08	\$10,627,83	\$3,005,88	\$7,994	\$24,630,68	\$3,141,83	\$163,80	\$0,00
4270000 Total	565001	INTEREST EXPENSE - LONG-TERM DEBT - FMBS	\$319,424	\$5,618,94	\$67,016,55	\$1,873,17	\$50,408	\$156,676,29	\$19,611,63	\$1,032,89	\$0,00
4270000	565002	INTEREST EXPENSE - LONG-TERM DEBT - MTNS	\$31,567	\$555,29	\$6,622,91	\$10,39	\$4,982	\$15,473,64	\$1,957,88	\$102,07	\$0,00
4270000	565004	INTEREST EXPENSE - LT DEBT - PCRBS VARIA	\$590	\$10,39	\$123,88	\$35,04	\$93	\$289,44	\$36,62	\$1,91	\$0,00
4270000	565005	INTEREST EXPENSE - LT DEBT - PCRBS FEES &	\$67,999	\$119,59	\$1,426,38	\$403,42	\$1,073	\$3,332,56	\$421,67	\$21,98	\$0,00
4270000 Total	566160	AMORTIZATION - DEBT DISCOUNT	\$356,380	\$6,304,21	\$75,186,72	\$21,266,01	\$56,556	\$175,671,94	\$22,227,81	\$1,158,85	\$0,00
4280000	566170	AMORTIZATION - DEBT ISSUANCE EXP	\$1,028	\$18,09	\$215,72	\$61,01	\$162	\$504,00	\$63,77	\$3,32	\$0,00
4280000 Total	566170	AMORTIZATION - DEBT ISSUANCE EXP	\$3,045	\$53,67	\$636,90	\$180,70	\$481	\$1,432,72	\$188,87	\$9,85	\$0,00
4281000	566180	AMORTIZATION - LOSS ON REACQUIRED DEBT	\$4,073	\$71,65	\$854,62	\$241,71	\$643	\$1,996,72	\$262,65	\$13,17	\$0,00
4281000 Total	566180	AMORTIZATION - LOSS ON REACQUIRED DEBT	\$966	\$15,94	\$190,07	\$53,76	\$143	\$444,07	\$56,19	\$2,93	\$0,00
4290000	566180	AMORTIZATION - DEBT PREMIUM/GAIN	\$11	\$0,19	\$2,31	\$0,65	\$2	\$5,40	\$0,68	\$0,04	\$0,00
4310000	0	43100000	\$11,599	\$204,04	\$2,433,53	\$689,28	\$1,830	\$5,695,65	\$710,41	\$37,51	\$0,00
4310000	0	INTEREST EXPENSE ON REG LIABILITIES	\$1,914	\$33,87	\$401,63	\$113,59	\$302	\$838,37	\$103,73	\$6,19	\$0,00
4320000	566800	INTEREST CAPITALIZED (SEE OTH INCOME)	\$25,954	\$433,91	\$5,413,75	\$1,591,18	\$4,072	\$12,648,59	\$1,600,43	\$83,44	\$0,00
4320000	566801	Interco-AFUDC Calc	\$569	\$9,94	\$46,80	\$0,00	\$69	\$249,13	\$31,32	\$1,64	\$0,00
4320000	566860	INTEREST EXPENSE - AFUDC MANUAL ADJ	\$25,285	\$444,97	\$5,366,95	\$1,591,18	\$3,982	\$12,399,46	\$1,568,91	\$81,80	\$0,00
4320000 Total	0	INTEREST EXPENSE - AFUDC MANUAL ADJ	\$25,285	\$444,97	\$5,366,95	\$1,591,18	\$3,982	\$12,399,46	\$1,568,91	\$81,80	\$0,00
Grand Total			\$232,861	\$4,232,34	\$45,882,67	\$17,369,03	\$37,006	\$117,621,20	\$14,752,59	\$712,78	\$0,00



Schedule M (Actuals)
 Twelve Months Ending - December 2014
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

FERC Account	FERC Secondary Acct	30% Capitalized labor costs for Power Tax	JARS Reg Alloc Fct	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
SCHMAP	105105	Book Degr Allocated to Medicare and MRE	SCHMDEXP	\$69	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAP	105127	Tax Percentages Depreciation - Deer Creek	CAEE	-\$5,492	\$0	\$0	\$0	\$0	\$10	\$27	\$4	\$0
SCHMAP	102020	Other A/R Bad Debt Write-offs	BADDEBT	\$889	\$17	\$204	\$0	\$0	-\$1,403	-\$5,542	-\$517	\$0
SCHMAP	330100	Non-Deductible Exp	SO	\$16	\$0	\$0	\$0	\$0	\$132	\$403	\$0	\$0
SCHMAP	130400	PMI Non-deductible Exp	JBE	\$16	\$0	\$12	\$0	\$0	\$4	\$0	\$0	\$0
SCHMAP	130550	MEHC Insurance Services Premium	CAEE	\$39	\$0	\$0	\$0	\$0	\$10	\$25	\$4	\$0
SCHMAP	130900	Mining Rescue Training Credit Addback	SO	\$33	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAP	505505	Income Tax Interest	SO	\$11	\$11	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAP	610108	PMI Fuel Tax Cr	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAP	7201051	PMI Dividend Gross Up for Foreign Tax Cr	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAP	920108	PMI Dividend Received Deduction	JBE	\$18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAP	920145	PMI Mining Rescue Training Credit Addback	JBE	\$18	\$1	\$13	\$4	\$0	\$0	\$0	\$0	\$0
SCHMAP Total				-\$4,442	\$22	\$261	\$75	-\$1,246	-\$3,071	-\$4,556	-\$26	\$0
SCHMAT	105100	Capitalized Labor Costs	SO	-\$53	-\$53	-\$626	\$176	\$404	\$127,047	\$359,014	\$47,301	\$2,535
SCHMAT	105120	Book Depreciation	SCHMDEXP	\$784,239	\$16,370	\$180,600	\$52,293	\$127,047	\$359,014	\$47,301	\$2,535	\$0
SCHMAT	105121	PMI Book Depreciation	JBE	\$18,400	\$840	\$13,267	\$4,169	\$27	\$0	\$0	\$0	\$0
SCHMAT	105122	Repair Deduction	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	105123	Sec. 481(a) Adj. - Repair Deduction	CAEE	-\$43,322	-\$674	-\$10,952	-\$3,484	-\$6,884	-\$18,889	-\$2,494	-\$166	\$0
SCHMAT	105130	CAIC	CAIC	\$74,536	\$2,696	\$19,824	\$4,626	\$8,097	\$38,740	\$3,554	\$0	\$0
SCHMAT	105137	Auto Depreciation	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	105140	Highway relocation	SNPD	\$117	\$68	\$500	\$117	\$204	\$901	\$901	\$0	\$0
SCHMAT	105145	Acquisition Adjustment	SNP	\$62,261	\$691	\$8,237	\$2,330	\$6,196	\$19,246	\$2,435	\$0	\$0
SCHMAT	105146	Acquisition Adjustment Amort	CAGE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	105147	Capitalization of Test Energy	SG	\$9,962	\$155	\$2,518	\$801	\$1,637	\$4,399	\$674	\$88	\$0
SCHMAT	105152	Sec 1031 Like Kind Exchange	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	105155	Gain / (Loss) on Prop. Disposition	GPS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	105165	Coal Mine Development	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	105170	Coal Mine Development - Extension	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	105180	Steam Rts Blurred Growth Bk Depr	CAGE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	105205	Coal Mine Development-30% Amort	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	105471	Book Gain/Loss on Land Sales	GPS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	110100	UT Kalamath Reallocating Costs	OTHER	\$1,167	\$0	\$0	\$0	\$0	\$298	\$753	\$110	\$6
SCHMAT	110105	Book Cost Depletion	CAEE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	1101051	SRC Book Cost Depletion	CAEE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	1101051	SRC Book Cost Depletion	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	120205	Willow Wind Account Receivable	WA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	120205	Trapner Mining Stock Basis	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	205100	PMI - Fuel Cost Adjustment	JBE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	205210	Coal Pile Inventory Adjustment	CAEE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	205411	ERC (Emission Reduction Credit) Impairme	CAEE	-\$7,673	\$0	\$0	\$0	-\$1,960	-\$4,949	-\$723	-\$41	\$0
SCHMAT	210000	PREPAID BEW 57 MEDICAL	JBE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	210100	Prepaid Taxes-OR PUC	OR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	210105	Self Insured Health Benefit	UT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	210120	Prepaid Taxes-ID PUC	UT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	210130	Prepaid Taxes-WY PSC	WYP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	210140	Other Prepays	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	210180	Prepaid Taxes property taxes	GPS	-\$404	-\$95	-\$65	-\$27	-\$61	-\$168	-\$24	-\$1	\$0
SCHMAT	220100	Bad Debts Allowance - Cash Basis	BADDEBT	-\$1,339	-\$39	-\$560	-\$106	-\$83	-\$83	-\$110	-\$24	\$0
SCHMAT	300115	Transition Team Costs-UT	UT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	300115	Misc - Reg Assets/Reg Liab-Totals	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	300140	May 2000 Transition Plan Costs-OR	OR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	300210	Research & E-Per. Sec 174 Amort	UT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	300220	Glauco E-Per. Sec 174 Amort	UT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	300230	FAS 57/68 Withhold-UT rate order	UT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	300100	Amort. Pollution Control Facility	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	415110	Del Reg Asset-Footle Creek Contract	CAEE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	415120	Del Reg Asset-Footle Creek Contract	CAEE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	415300	Environmental Cleanup Accrual	WA	\$351	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	415408	Reg Asset Utah ECAM	OTHER	\$27,860	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	415423	Contract PP&E Deer Creek	CAEE	\$98,108	\$0	\$0	\$0	\$25,061	\$63,292	\$9,244	\$521	\$0



Schedule M (Actuals)
 Twelve Months Ending - December 2014
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

FERC Account	FERC Secondary Acct	FERC Account	FERC Secondary Acct	JARS Reg Alloc Fctr	Total	CAIL	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
SCHMAT 415424	Contra Reg Asset - Deer Creek Abandonment	CAEE			\$30,571	\$0	\$0	\$0	\$0	\$7,809	\$19,779	\$2,881	\$0
SCHMAT 415500	Child PI Transit Costs-APS Almont	CAGE			\$1,122	\$0	\$0	\$0	\$0	\$262	\$795	\$100	\$7
SCHMAT 415510	WA Disallowed Conting #3 Write-off	WA			\$52	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT 415555	WY PCAM Det Net Power Costs	WYP				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT 415940	IDAT Costs-Direct Access-CA	CA				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT 415950	SB 1149-Related Reg Assets-OR	OR				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT 415980	OR Deferred Intervenor Funding Grants	OR				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT 415980	Reg Liability BPA balancing accounts-OR	OR				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT 415700	CA Deferred Intervenor Funding	CA				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT 415702	Reg Asset - Lake Side Lit.	WYP			\$27	\$0	\$0	\$0	\$0	\$27	\$0	\$0	\$0
SCHMAT 415703	Goodhue Hills Liquidation Damages - WY	WYP			\$21	\$0	\$0	\$0	\$0	\$21	\$0	\$0	\$0
SCHMAT 415704	Reg Liability - Tax Revenue Adjustment - UT	UT			\$18	\$0	\$0	\$0	\$0	\$18	\$0	\$0	\$0
SCHMAT 415705	Reg Liability - Tax Revenue Adjustment - WY	WYP			\$18	\$0	\$0	\$0	\$0	\$18	\$0	\$0	\$0
SCHMAT 415901	Contra RTO Grid West NIR Allowance	CAGW				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT 415902	Contra RTO Grid West NIR w/o WA	WA				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT 415903	WA RTO Grid West NIR w/o	WA				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT 415804	RTO Grid West Notes Receivable-OR	OR				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT 415805	RTO Grid West Notes Receivable-WY	WYP				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT 415806	ID RTO Grid West NIR	IDU				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT 415822	Reg Asset - Pension MMT -UT	UT			\$293	\$0	\$0	\$0	\$0	\$0	\$293	\$0	\$0
SCHMAT 415828	Regulatory Asset - Post -Ret MMT -WY	WYP			\$279	\$0	\$0	\$0	\$0	\$0	\$279	\$0	\$0
SCHMAT 415840	Reg Asset-Deferred OR Independent Evalua	OTHER				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT 415840	UNRECOVERED PLANT-POWERDALE	CAGW			\$26	\$0	\$0	\$0	\$0	\$0	\$0	\$26	\$0
SCHMAT 415852	Powerdale Decommissioning Reg Asset - ID	IDU			\$26	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT 415853	Powerdale Decommissioning Reg Asset - OR	OR			\$71	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT 415854	Powerdale Decommissioning Reg Asset - WA	WA			\$71	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT 415855	CA - January 2010 Storm Costs	OTHER				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT 415856	Powerdale Decommissioning Reg Asset -WY	WYP			\$69	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$69
SCHMAT 415867	ID -Deferred Overburden Costs	OTHER			\$184	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$184
SCHMAT 415868	WY - Deferred Overburden Costs	WYP				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT 415869	WY - Deferred Advertising Costs	WYP				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT 415885	Reg Asset - UT MPA	OTHER				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT 415867	Reg Asset - CA Solar Feed-in Tariff	OTHER				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT 415870	Deferred Excess Net Power Costs-CA	CA				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT 415871	Deferred Excess Net Power Costs -WY 08	WYP				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT 415872	Deferred Excess Net Power Costs - OR	OTHER				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT 415876	Deferred UT Independent Evaluation Fee	OTHER				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT 415880	Deferral of Renewable Energy Credit - UT	OTHER			\$1,200	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,200
SCHMAT 415883	Deferral of Renewable Energy Credit - WY	OTHER			\$1,728	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,728
SCHMAT 415890	ID MEHC 2006 Transition Costs	IDU				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT 415891	WY - 2006 Transition Severance Costs	WYP				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT 415893	OR - MEHC Transition Service Costs	OTHER				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT 415895	OR RCAC Sept-Dec 07 deferred	OR				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT 415896	WA - Chehalis Plant Revenue Requirement	WA			\$3,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT 415897	Reg Asset MEHC Transition Service Costs	CA				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT 415908	Deferred Coal Costs - Naughton Contract	CAEE			\$1,376	\$0	\$0	\$0	\$0	\$352	\$898	\$130	\$7
SCHMAT 415900	OR SB 408 Recovery	OTHER				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT 415902	Reg Asset - UT REC's in Rates - Current	OTHER			\$4,091	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,091
SCHMAT 415912	Contra Reg Asset - Naughton Unit #3 - CA	CA				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT 415913	Contra Reg Asset - Naughton Unit #3 - OR	OR				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT 415914	Contra Reg Asset - Naughton Unit #3 - WA	OTHER				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT 415915	Reg Asset - WY - Naughton U3 Costs	WYP			\$1,205	\$0	\$0	\$0	\$0	\$0	\$1,205	\$0	\$0
SCHMAT 415916	Reg Asset - UT - Naughton U3 Costs	UT			\$655	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$655
SCHMAT 415927	Reg Liability - Depreciation Decrease - OR	OR			\$655	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$655
SCHMAT 422500	Deferred Regulatory Expenses	WA			\$658	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$658
SCHMAT 425105	Reg Asset - OR Asset Sale Gain Giveback	IDU				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT 425125	Deferred Cont Cost - Arch	CAEE			\$7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7
SCHMAT 425205	Misc Det Dir-Prop Damage Repairs	SO				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT 425215	Unnamed Joint Use Pole Contract Revenu	SNPD			\$15	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$15
SCHMAT 425250	TGS Buyout-SG	CAGE				\$0	\$0	\$0	\$0	\$4	\$10	\$1	\$0
SCHMAT 425260	Lakeview Buyout-SG	CAGW			\$137	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$137
SCHMAT 425280	Joseph Settlement-SG	CAGW			\$31	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$31
SCHMAT 425295	BPA Conservation Rate Credit	CAGW				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0



Schedule M (Actuals)
 Twelve Months Ending - December 2014
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

FERC Account	FERC Secondary Acct	Hemlock Swap	IARS Reg Alloc Fctr	Total	Calif	Oregon	Wash.	Wyoming	Utah	Idaho	FERC	Other
SCHMAT	425360	Ratio Customer Balancing Account	CAGW	\$172	\$8	\$126	\$39	\$0	\$0	\$0	\$0	\$0
SCHMAT	425360	Ratio Customer Balancing Account	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	430100	Customer Service / Virtualization	SO	-\$25,255	-\$505	-\$5,938	-\$1,668	-\$3,829	-\$11,715	-\$1,525	-\$76	\$0
SCHMAT	430111	Reg Asset - SB 1149 Balance Releass	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	430112	Reg Asset - Other - Balance Releass	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	430113	Reg Asset - Def NPC Balance Releass	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	430117	Reg Asset - Current DSM	OTHER	-\$20,402	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$20,402
SCHMAT	430118	Sales & Use Tax, Account	SO	\$38	\$2	\$28	\$9	\$0	\$0	\$0	\$0	\$0
SCHMAT	4305125	PMT Accrued Royalties	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	4305125	Purchase Card Trans Provision	CA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	4305125	Purchase Card Trans Provision	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	4305170	West Valley Contract Termination Fee Acc	CAGE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	4305200	Extinction Tax Pmt/ Accrued	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	4305500	Bonus Liability	SO	\$85	\$2	\$20	\$6	\$13	\$39	\$5	\$0	\$0
SCHMAT	4305500	Federal Income Tax Interest	JBE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	4305500	PMVacation Bonus Adjustment	SO	-\$5,577	-\$178	-\$2,002	-\$587	-\$1,249	-\$4,127	-\$537	-\$27	\$0
SCHMAT	4305500	Sick Leave Vacation & Personal Time	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	4305500	Accrued Retention Bonus	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	4305500	Environmental Liability - Regulated	CAEE	-\$2,130	-\$43	-\$501	-\$141	-\$323	-\$988	-\$129	-\$56	\$0
SCHMAT	605710	Reverse Accrued Final Reclamation	JBE	\$2,441	\$0	\$0	\$0	\$0	\$1,574	\$230	\$13	\$0
SCHMAT	610005	Coal Mine Development PMI	SO	-\$189	-\$9	-\$137	-\$43	\$0	\$0	\$0	\$0	\$0
SCHMAT	610100	Sec 174 94-98 7 98-00 RAR	JBE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	610111	PMIDevt Cost Amort	JBE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	610114	PMIOverburden Removal	JBE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	610115	PMIOverburden Removal	JBE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	610136	SB1149 Costs, OR OTHER	OR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	610140	Oregon Rate Refund	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	610141	WA Rate Refunds	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	610142	Reg Liability - UT Home Energy Lifeline	UT	\$187	\$0	\$0	\$167	\$0	\$0	\$0	\$0	\$0
SCHMAT	610143	Reg Liability - WA Low Energy Program	OTHER	-\$4,853	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	610144	Reg Liability - CA California Alternativ	OR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	610146	OR Reg Asset Liability Consolidation	OR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	610148	Reg Liability - Def NPC Balance Releass	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	610148	Reg Liability - SB 1149 Balance Releass	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	705210	Property Insurance	WA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	705230	West Valley Lease Restriction - WA	OR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	705231	West Valley Lease Restriction - CA	CA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	705232	West Valley Lease Restriction - ID	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	705233	West Valley Lease Restriction - WY	WYU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	705234	West Valley Lease Restriction - UT	UT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	705235	CA Alternative Rate for Energy Program C	CA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	705240	Reg Liability - CA California Alternativ	WA	-\$221	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$221
SCHMAT	705251	A&G Credit-WA	OR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	705251	A&G Credit-OR	CA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	705252	A&G Credit-CA	CA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	705254	A&G Credit-WY	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	705263	A&G Credit-ID	WYP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	705260	March 2008 Transition Plan costs-WA	WA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	705261	Reg Liability - Sale of renewable Energy	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	705262	Reg Liability - Sale of REC's ID	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	705263	Reg Liability - Sale of REC's WA	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	705265	Reg Liab - OR Energy Conservation Charge	OR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	705301	Reg Liability - OR 2010 Protocol Def	CA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	705306	Reg Liability-CA Gain on Sale of Asset	CA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	705336	Reg Liability - Sale of Renewable Energy	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	705400	Regulatory Liability - Sale of Renewable	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	705420	Reg Liability - OR Injuries & Damages Re	OR	\$2,972	\$0	\$2,972	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	705451	Reg Liability - CA GHG Allowance Revenue	OR	\$591	\$0	\$591	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	705453	Reg Liability - ID Property Insurance Re	IDU	\$66	\$0	\$66	\$0	\$0	\$0	\$0	\$66	\$0
SCHMAT	705455	Reg Liability - WY Property Insurance Re	WYP	\$231	\$0	\$231	\$0	\$0	\$0	\$0	\$0	\$0
SCHMAT	705500	Reg Liability - Powerline Decommission	UT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0



Schedule M (Actuals)
 Twelve Months Ending - December 2014
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

FERC Account	FERC Secondary Acct	IARS Reg Alloc Fedr	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
SCHMDT	1052203	Cholla SHL-NOPA (Lease Amortization)	\$0	\$0	\$0	\$0	\$0	\$38	\$109	\$14	\$1
SCHMDT	105270	Book Gain/Loss on Land Sales	\$6	\$6	\$73	\$0	\$21	\$17	\$144	\$19	\$1
SCHMDT	110200	Depreciation - Tax Percentage Deduction	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	1102051	Tax Percentage Deduction	\$0	\$0	\$0	\$0	\$0	\$45	\$173	\$16	\$1
SCHMDT	120105	Withold Wind Account Receivable	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	205025	PW - Fuel Cost Adjustment	-\$1,250	-\$57	-\$903	\$0	-\$283	-\$2	-\$5	\$0	\$0
SCHMDT	205200	Coal WMS Inventory Write-Off	\$0	\$0	\$0	\$0	\$0	\$158	\$309	\$59	\$3
SCHMDT	205411	PWSEC 263A Adjustment	\$619	\$59	\$941	\$0	\$295	\$2	\$5	\$1	\$0
SCHMDT	210000	PREPAID BEW 57 MEDICAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	210100	Prepaid Taxes-OR PUC	\$68	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	210105	Self Insured Health Benefit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	210110	Prepaid Taxes-WA UTC	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	210120	Prepaid Taxes-UT PUC	\$41	\$0	\$0	\$0	\$0	\$0	\$41	\$0	\$0
SCHMDT	210130	Prepaid Taxes-ID PUC	\$62	\$0	\$0	\$0	\$0	\$0	\$0	\$52	\$0
SCHMDT	210140	Prepaid Taxes-WY FSC	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	210150	Prepaid Taxes-CA Property Taxes-GPS allo	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	210160	Prepaid Taxes-OR Property Taxes-GPS allo	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	210180	OTHER PREPAIDS	\$3,480	\$69	\$814	\$0	\$228	\$525	\$1,605	\$209	\$10
SCHMDT	210185	Prepaid Aircraft Maintenance Costs	-\$87	-\$1	-\$22	\$0	\$0	-\$13	-\$38	-\$5	\$0
SCHMDT	210190	Prepaid Water Rights	\$690	\$0	\$0	\$0	\$0	\$161	\$464	\$61	\$4
SCHMDT	210195	Prepaid Surety Bond Costs	\$159	\$3	\$37	\$0	\$10	\$24	\$74	\$10	\$0
SCHMDT	210200	Prepaid Taxes property taxes	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	220100	Bad Debts Allowance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	287296	Regulatory Liabilities - Interim Provisi	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	287616	Regulatory Assets - Interim Provisions	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	305100	Amount of Projects-Klamath Engineering	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	310102	Fixed Asset-Book/Tax - IGC	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	320115	Misc - Reg Lib	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	320210	Research & Exper. Sec 174 Amort	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	320220	Glenrock Excluding Reclamation-UT rate o	-\$5,643	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	320290	LT Prepaid BEW 57 Pension Contributions	\$4,200	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	415110	Prepaid BEW 57 Pension Contributions	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	415110	Deferred Asset Transition Share Depreciat	-\$3	-\$3	-\$51	\$0	-\$16	-\$31	-\$87	-\$12	-\$1
SCHMDT	415120	DEFERRED REG ASSET - FOOE CREEK CONTRAC	\$138	\$0	\$0	\$0	\$0	\$32	\$69	\$12	\$0
SCHMDT	415500	Hazardous Waste Cleanup Costs	\$68	\$0	\$785	\$0	\$233	\$513	\$1,369	\$204	\$10
SCHMDT	415501	Hazardous Waste Cleanup Costs-WA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	415501	Reg Asset Utah ECOM	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	415510	Reg Asset - Energy West Mining	\$224,835	\$0	\$0	\$0	\$0	\$7,432	\$145,024	\$21,185	\$1,194
SCHMDT	415502	Cholla PII Transit Costs- APS Amort - I	\$33	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	415502	Cholla PII Transit Costs- APS Amort - O	\$54	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	415585	WY PCAM Def Net Power Costs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	415585	Reg Asset - OR Sch 203 - Black Cap	\$12	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	415655	CA GHG Allowance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	415675	Reg Asset - UT - Deferred Stock Redempti	\$60	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	415676	Reg Asset - WY - Deferred Stock Redempti	\$267	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	415680	Deferred Intervenor Funding Grants-OR	\$0	\$0	\$267	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	415700	Reg Liability BPA balancing accounts-OR	\$212	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	415701	CA Deferred Intervenor Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	415703	Goodman Hills Liquidation Damages - WY	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	415705	Reg Liability - Tax Revenue Adjustment -	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	415750	Reg Assets-BPA balancing accounts-IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	415801	RTO Grid West N/R Allowance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	415803	RTO Grid West N/R Allowance w/o WA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	415804	OR RTO Grid West N/R	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	415815	Insurance Reserve	\$1,001	\$0	\$11,779	\$0	\$3,308	\$7,565	\$23,238	\$3,025	\$150
SCHMDT	415821	Contra Pension Reg Asset MMT & CTG WY	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	415845	Reg Asset - OR Sch 94 Distribution Safet	-\$576	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	415850	Unrecovered Plant Powerstate	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	415851	Powerstate Hydro Decom Reg Asset - CA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	415852	Powerstate Decommissioning Reg Asset - OR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	415853	Powerstate Decommissioning Reg Asset - WA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	415864	Powerstate Decommissioning Reg Asset - IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	415865	Ca - January 2010 Storm Costs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	415866	Powerstate Decommissioning Reg Asset - WY	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	415867	ID - Deferred Overburden Costs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	415868	WY - Deferred Overburden Costs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0



Schedule M (Actuals)
 Twelve Months Ending - December 2014
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

FERC Account	FERC Secondary Acct	JARS Reg Alloc Fctr	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
SCHMDT 415869	WY - Deferred Advertising Costs	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT 415866	Reg Asset - Utah MPA	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT 415866	Reg Asset - OR Solar Feed-in Tariff	OTHER	\$63	\$63	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT 415869	Reg Asset - CA Deferred Net Power Costs	OTHER	\$1,209	\$1,209	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT 415870	CA Def Excess NPC	CA	\$1,094	\$1,094	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT 415874	Deferred Excess Net Power Costs - WY 08	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT 415878	Deferred Excess Net Power Costs - UT	OTHER	-\$10,702	-\$10,702	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT 415878	Deferred Excess Net Power Costs - OR	OTHER	\$12,552	\$12,552	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT 415879	Reg Asset - CA Deferred Net Power Costs	UT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT 415879	Reg Asset - WY Liquidation Damages N2	WYP	-\$35	-\$35	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT 415880	UT Def Independent Evaluation Fee	UT	\$62	\$62	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT 415882	Deferral of Renewable Energy Credit - WA	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT 415883	Deferral of Renewable Energy Credit - WY	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT 415884	Reg Asset - Current Reclass - Other	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT 415885	Reg Asset - Noncurrent Reclass - Other	OTHER	-\$62	-\$62	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT 415886	Reg Asset - ID Deferred Excess Net Power	OTHER	\$5,788	\$5,788	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT 415888	Reg Asset - UT Deferred Excess Net Power	OTHER	\$7,203	\$7,203	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT 415892	Deferred Excess Net Power Costs - ID 09	OTHER	-\$4,677	-\$4,677	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT 415893	OR - MEHC Transition Service Costs	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT 415898	WA - Chehalis Plant Revenue Requirement	WA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT 415897	Reg Asset MEHC Transition Service Costs	CA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT 415898	Deferred Coal Costs - Naughton Contract	CARE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT 415900	OR SB 408 Recovery	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT 415901	Reg Asset - WY Deferred Excess Net Power	OTHER	-\$1,494	-\$1,494	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT 415903	Reg Asset - REC Sales Deferral - WA	OTHER	\$1,844	\$1,844	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT 415904	Reg Asset - WY REC's in Rates - Current	OTHER	-\$1,470	-\$1,470	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT 415905	Reg Asset - OR REC's in Rates - Current	OTHER	-\$414	-\$414	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT 415906	Reg Asset - REC Sales Deferral - OR - No	OTHER	-\$15	-\$15	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT 415907	Reg Asset - CA Solar Feed-in Tariff - CU	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT 415908	Reg Asset - OR Solar Feed-in Tariff - CU	OTHER	\$623	\$623	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT 415910	Reg Asset - Naughton Unit #3 Costs	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT 415917	Reg Asset - Naughton Unit #3 Costs - CA	OTHER	-\$81	-\$81	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT 415920	Reg Asset - Depreciation Increase - ID	IDU	\$1,589	\$1,589	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT 415921	Reg Asset - Depreciation Increase - UT	UT	\$2,113	\$2,113	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT 415922	Reg Asset - Depreciation Increase - WY	WYP	\$7,296	\$7,296	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT 415924	Reg Asset - Carbon Unrecovered Plant - I	IDU	\$2,106	\$2,106	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT 415925	Reg Asset - Carbon Unrecovered Plant - U	UT	\$14,599	\$14,599	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT 415930	Reg Asset - Carbon Unrecovered Plant - W	WYP	\$5,330	\$5,330	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT 415931	Reg Asset - Carbon Decommissioning - ID	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT 415932	Reg Asset - Carbon Decommissioning - UT	UT	\$967	\$967	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT 415933	Reg Asset - Carbon Decommissioning - WY	WYP	\$6,744	\$6,744	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT 415934	Reg Liability - Contra - Carbon Decommiss	IDU	\$2,460	\$2,460	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT 415935	Reg Liability - Contra - Carbon Decommiss	UT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT 425100	Deferred Regulatory Expense-IDU	WYP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT 425102	Reg Asset - CA Greenhouse Gas Allowance	IDU	-\$16	-\$16	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT 425103	Reg Asset - Other Regulatory Assets - CU	OTHER	-\$1,989	-\$1,989	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT 425104	Reg Asset - OR Asset Sale Gain Giveback	OTHER	-\$140	-\$140	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT 425205	Misc Def Dr-Prop Damage Repairs	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT 425210	Amount of Debt Disc & Exp	SNP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT 425215	Unearned Joint Use Pole Contract Revenue	SNPD	-\$29	-\$29	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT 425225	Duke/Hermiston Contract Renegotiation	CAGW	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT 425295	BPA Conservation Rate Credit	CAGW	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT 425380	Idaho Customer Balancing Account	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT 425400	UT Kalamath Relicensing Costs	OTHER	-\$2,844	-\$2,844	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT 425700	Trojan Special Assessment-DOE-IRS	TROID	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT 425800	Allowance for Doubtful AIC-Grid West W/O	CAGW	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT 430000	Customer Service / Weatherization	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT 430010	Reg Asset balance reclass	SO	-\$5,938	-\$5,938	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT 430111	Reg Asset - SB 1149 Balance Reclass	OTHER	\$781	\$781	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT 430112	Reg Asset - Other - Balance Reclass	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT 430113	Reg Asset - Def NPC Balance Reclass	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT 505100	Energy West Accrued Reclass	CARE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT 505115	Sales & Use Tax Accrual	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT 505125	Accrued Royalties	CARE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT 505140	Purchase Card Trans Provision	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0



Schedule M (Actuals)
 Twelve Months Ending - December 2014
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

FERC Account	FERC Secondary Acct	West Valley Contract Termination Fee Acc	IARS Reg Alloc Fctr	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
SCHMDT	505170	Bonus Liability	CAGE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	505400	Variation Accrual - PMI	JBE	-\$48	-\$48	-\$48	-\$48	-\$48	-\$48	-\$48	-\$48	-\$48
SCHMDT	505510	PMI Bonus Accrual	JBE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	505520	IGC Visitation Accrual	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	505600	Trojan Decommissioning Costs - WA	WA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	605101	Trojan Decommissioning Costs - OR	OR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	605102	ARO/Reg Diff - Trojan - WA	WA	-\$8	-\$8	-\$8	-\$8	-\$8	-\$8	-\$8	-\$8	-\$8
SCHMDT	605103	Reverse Accrued Firm Reclamation	CAEE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	605710	PMI Coal Mine Development	JBE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	610100	PMIDEVT COST AMORT	JBE	-\$114	-\$114	-\$114	-\$114	-\$114	-\$114	-\$114	-\$114	-\$114
SCHMDT	610101	AMORT NOPAS 99-00 RAR	SO	\$51	\$51	\$51	\$51	\$51	\$51	\$51	\$51	\$51
SCHMDT	610110	Plux NOPAs	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	610111	Brigler Coal Company Gains on Assets	JBE	-\$325	-\$325	-\$325	-\$325	-\$325	-\$325	-\$325	-\$325	-\$325
SCHMDT	610114	PMI EITF Pre Shipping Costs	JBE	\$273	\$273	\$273	\$273	\$273	\$273	\$273	\$273	\$273
SCHMDT	610130	781 Shopping Incentive - OR	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	610135	SB1149 Costs - OR OTHER	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	610140	OR Rate Refunds	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	610141	WA Rate Refunds	UT	-\$1,048	-\$1,048	-\$1,048	-\$1,048	-\$1,048	-\$1,048	-\$1,048	-\$1,048	-\$1,048
SCHMDT	610142	Reg. Liability - UT Home Energy Lifeline	UT	\$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
SCHMDT	610145	Reg Liab-OR Balance Control	OR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	610146	OR Reg Asset/Liability Consolidation	OR	-\$6	-\$6	-\$6	-\$6	-\$6	-\$6	-\$6	-\$6	-\$6
SCHMDT	610148	Reg Liability - Def NPC Balance Reclaim	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	610149	Reg Liability - SB 1140 Balance Reclaim	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	705200	Oregon Gain on Sale of Halsey-OR	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	705210	Property Insurance/Injuries & Damages	CA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	705232	CA West Valley Lease Reduction	CA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	705233	West Valley Lease Reduction - ID	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	705234	West Valley Lease Reduction - WY	WYP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	705236	UT West Valley Lease Reduction	UT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	705280	A&G Credit - WA	WA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	705281	A&G Credit - OR	OR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	705292	A&G Credit - CA	CA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	705293	A&G Credit - ID	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	705294	A&G Credit - WY	WYP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	705261	Reg Liability - Sale of Renewable Energy	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	705265	Reg Liab - OR Energy Conservation Charge	OR	\$432	\$432	\$432	\$432	\$432	\$432	\$432	\$432	\$432
SCHMDT	705268	Reg. Liability - Deferred Benefit - Arch S	CAEE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	705290	Reg Liability-CA Gain on Sale of Asset	CA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	705310	Reg Liability-UT Gain on Sale of Asset	UT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	705320	Reg Liability-ID Gain on Sale of Asset	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	705330	Reg Liability-WY Gain on Sale of Asset	WYP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	705337	Reg Liability - Sale of Renewable Energy	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	706454	Reg Liability - UT Property Insurance Re	UT	-\$1,176	-\$1,176	-\$1,176	-\$1,176	-\$1,176	-\$1,176	-\$1,176	-\$1,176	-\$1,176
SCHMDT	706534	Regulatory Liability - OR Asset Sale Gain	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	706537	Regulatory Liability - Other Reg. Liabli	OTHER	-\$809	-\$809	-\$809	-\$809	-\$809	-\$809	-\$809	-\$809	-\$809
SCHMDT	705700	Reg Liability - Current Reclaim - Other	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	705755	Reg Liability - Non current Reclaim - OI	OTHER	\$62	\$62	\$62	\$62	\$62	\$62	\$62	\$62	\$62
SCHMDT	715050	Microsoft Software License Liability	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	715100	University of WY Contract Amort.	WYP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	715350	Misc Deferred Credits	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	715600	Reading Renegotiated Contract	CAGW	\$550	\$550	\$550	\$550	\$550	\$550	\$550	\$550	\$550
SCHMDT	720100	FAS 106 Accruals	SO	-\$10	-\$10	-\$10	-\$10	-\$10	-\$10	-\$10	-\$10	-\$10
SCHMDT	720200	Deferred Comp Plan Benefits-PPL	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	720300	PENSION / RETIREMENT ACCRUAL - CASH BASI	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	720400	SUPPL EXEC RETIREMENT PLAN (SERP)	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	720500	Insurance Accrual	SO	-\$246	-\$246	-\$246	-\$246	-\$246	-\$246	-\$246	-\$246	-\$246
SCHMDT	720550	Accrued CIC Insurance	SNP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	740100	Post Major Loss Reacquired Debt	SNP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	910240	180LEGAL RESERVE	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	910530	Injuries and Damages Reserve	OTHER	-\$6,566	-\$6,566	-\$6,566	-\$6,566	-\$6,566	-\$6,566	-\$6,566	-\$6,566	-\$6,566
SCHMDT	910560	2835MUD REVENUE IMPUTATION-UT REG LIAB	JBE	\$1,823	\$1,823	\$1,823	\$1,823	\$1,823	\$1,823	\$1,823	\$1,823	\$1,823
SCHMDT	910905	PMI Underground Mine Cost Depletion	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	910925	CA Relfund	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCHMDT	920110	PMI WY Extraction Tax	JBE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0



Schedule M (Actuals)
 Twelve Months Ending - December 2014
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

FERC Account	FERC Secondary Acct	JARS Reg Alloc Fctr	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
SCHMDT Total			\$1,855,998	\$21,720	\$407,698	\$76,730	\$301,701	\$862,765	\$117,513	\$6,038	\$10,011
Grand Total			\$2,934,146	\$51,054	\$616,433	\$741,154	\$492,534	\$1,396,674	\$188,654	\$8,718	-\$2,838
Total Schedule M Additions			\$1,076,543	\$19,332	\$208,707	\$62,417	\$190,690	\$539,479	\$71,089	\$3,677	-\$12,849
Total Schedule M Distributions			\$1,957,603	\$31,722	\$407,726	\$78,737	\$301,843	\$853,135	\$117,566	\$6,041	\$10,011
Total Schedule M			-\$781,061	-\$12,391	-\$196,018	-\$16,321	-\$111,153	-\$323,656	-\$46,477	-\$2,364	-\$22,861



Deferred Income Tax Expense (Actuals)
 Twelve Months Ending - December 2014
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Account	Description	WA	SO	SG	JBE	SNP	SO	WA	SO	SG	JBE	SNP	SO	WA	SO	SG	JBE	SNP	SO	
4101000	190FAS 109 DEF TAX LIAB WA-NUTIL																			
4101000	Capitalized Labor Cost for PowerTax Inpu	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	282PMI Book Depreciation	CAEW	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	Repair Deduction	SG	\$925	\$15,032	\$4,782	\$19,609	\$9,124	\$25,966	\$208,659	\$1,422	\$27,643	\$1,422	\$27,643	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	Tax Depreciation	TAXDEPR	\$9,266	\$21,182	\$19,609	\$86,458	\$208,659	\$1,422	\$27,643	\$1,422	\$27,643	\$1,422	\$27,643	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	282DIT PMIDepreciation-Tax	JBE	\$220	\$3,488	\$1,095	\$7	\$18	\$899	\$1,116	\$6	\$18	\$6	\$18	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	Capitalized Depreciation	SO	\$38	\$1,917	\$251	\$451	\$989	\$1,116	\$6	\$18	\$6	\$18	\$6	\$18	\$0	\$0	\$0	\$0	\$0	\$0
4101000	AFUDC Debt	SNP	\$169	\$2,010	\$568	\$1,512	\$4,696	\$594	\$31	\$31	\$31	\$31	\$31	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	AFUDC Equity	SNP	\$337	\$4,025	\$1,138	\$3,027	\$9,403	\$62	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	282Basis Intangible Difference	SO	\$1	\$15	\$4	\$9	\$29	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	Sec. 1031 Like Kind Exchange	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	Mine Safety Sec. 179E Election - PPW	CAEE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	Mine Safety Sec. 179E Election - PMI	JBE	\$3	\$3	\$3	\$3	\$3	\$3	\$3	\$3	\$3	\$3	\$3	\$3	\$3	\$3	\$3	\$3	\$3	\$3
4101000	Gain / (Loss) on Prop. Disposition	GPS	\$38	\$444	\$125	\$287	\$677	\$114	\$6	\$6	\$6	\$6	\$6	\$6	\$6	\$6	\$6	\$6	\$6	\$6
4101000	Coal Mine Development	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	Coal Mine Extension	SE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	PMI Coal Mine Extension Costs	JBE	\$75	\$1,179	\$370	\$2	\$6	\$6	\$6	\$6	\$6	\$6	\$6	\$6	\$6	\$6	\$6	\$6	\$6	\$6
4101000	Cost of Removal	GPS	\$553	\$4,157	\$1,167	\$2,600	\$8,201	\$53	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	Cholla SHL NOPA (Lease Amortization)	CAGE	\$62	\$0	\$14	\$14	\$41	\$5	\$5	\$5	\$5	\$5	\$5	\$5	\$5	\$5	\$5	\$5	\$5	\$5
4101000	282Book Gain/Loss on Land Sales	GPS	\$2	\$28	\$8	\$18	\$55	\$7	\$7	\$7	\$7	\$7	\$7	\$7	\$7	\$7	\$7	\$7	\$7	\$7
4101000	IGC Tax Percentage Depletion Deduct	CAEE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	SRC Tax Percentage Depletion Deduct	CAEE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	Tax Percentage Depletion - Deduction (B)	CAEE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	Willow Wind Account Receivable	WA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	205025 PMI-Fuel Cost Adjustment	JBE	\$22	\$343	\$107	\$1	\$2	\$2	\$2	\$2	\$2	\$2	\$2	\$2	\$2	\$2	\$2	\$2	\$2	\$2
4101000	205200 M&S INVENTORY WRITE-OFF	CAEE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	205411 190PMISec263A	JBE	\$23	\$357	\$112	\$1	\$2	\$2	\$2	\$2	\$2	\$2	\$2	\$2	\$2	\$2	\$2	\$2	\$2	\$2
4101000	283OR PUC Prepaid Taxes	OR	\$0	\$22	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	283UT PUC Prepaid Taxes	UT	\$0	\$15	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	283ID PUC Prepaid Taxes	IDU	\$0	\$20	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	283WY PSC Prepaid Taxes	WYP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	283Prepaid Membership Fees-EEL WSCC	SO	\$26	\$309	\$87	\$199	\$609	\$79	\$4	\$4	\$4	\$4	\$4	\$4	\$4	\$4	\$4	\$4	\$4	\$4
4101000	Prepaid Aircraft Maintenance Costs	SG	\$1	\$8	\$3	\$5	\$14	\$2	\$2	\$2	\$2	\$2	\$2	\$2	\$2	\$2	\$2	\$2	\$2	\$2
4101000	Prepaid Water Rights	CAGE	\$262	\$61	\$176	\$23	\$2	\$2	\$2	\$2	\$2	\$2	\$2	\$2	\$2	\$2	\$2	\$2	\$2	\$2
4101000	Prepaid Surety Bond Costs	SO	\$1	\$14	\$4	\$9	\$28	\$4	\$4	\$4	\$4	\$4	\$4	\$4	\$4	\$4	\$4	\$4	\$4	\$4
4101000	Regulatory Liabilities - Interim Provisi	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	Regulatory Assets - Interim Provisions	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	190R&E Expense Sec174 Deduction	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	LT Prepaid IBEW 57 Pension Contribution	OTHER	\$0	\$2,142	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	Prepaid IBEW 57 Pension Contribution - C	OTHER	\$0	\$1,594	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	190DEF REG ASSET-TRANSM SVC DEPOSIT	SG	\$1	\$19	\$6	\$12	\$33	\$4	\$4	\$4	\$4	\$4	\$4	\$4	\$4	\$4	\$4	\$4	\$4	\$4
4101000	190DEF REG ASSET-FOOTE CREEK CONTRACT	CAGE	\$52	\$2	\$2	\$2	\$5	\$5	\$5	\$5	\$5	\$5	\$5	\$5	\$5	\$5	\$5	\$5	\$5	\$5
4101000	283Hazardous Waste/Environmental Cleanup	SO	\$26	\$302	\$85	\$195	\$595	\$78	\$4	\$4	\$4	\$4	\$4	\$4	\$4	\$4	\$4	\$4	\$4	\$4
4101000	Reg Asset Utah ECAM	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	Reg Asset - Energy West Mining	CAE	\$85,327	\$0	\$0	\$21,796	\$55,038	\$6,040	\$463	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	Cholla Pll Transact Costs-APS Amort - I	IDU	\$13	\$20	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	Cholla Pll Transact Costs-APS Amort - O	OR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	CA-GHG Allowance	OTHER	\$0	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	Reg Asset UT - Deferred Stock Redempti	OTHER	\$0	\$288	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	Reg Asset - WY - Deferred Stock Redempti	OTHER	\$0	\$99	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	190DEF Intervenor Funding Grants-OR	OR	\$101	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	190RREG Labs BPA balancing accounts-OR	OTHER	\$80	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	CA Deferred Intervenor Funding	CA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	Insurance Reserve	SO	\$360	\$4,470	\$1,255	\$2,862	\$8,819	\$57	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	Contra Pension Reg Asset MMT & CTG WY	WYP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	Reg Asset - OR Sch 94 Distribution Sale	CAGW	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	Unrecovered Plant Powerdale	CA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	Powerdale Hydro Decom Reg Asset - CA	OTHER	\$35	\$459	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	Reg Asset - OR Solar Feed-in Tariff	OTHER	\$0	\$415	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	Deferred Excess Net Power Costs CA	CA	\$415	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4101000	Deferred Excess Net Power Costs - WY 09	OTHER	\$0	\$4,062	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0



Investment Tax Credit Amortization (Actuals)

Twelve Months Ending - December 2014
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc DGU	Total	Calif	Oregon	Wash	Mont	Utah	Idaho	FERC	Other
4114000	DEF ITC-EL-FED-CR	0	(5,019)	0	0	0	0	(263)	(4,169)	(551)	0
4114000 Total			(5,019)	0	0	0	(263)	(4,169)	(551)	(37)	0
Grand Total			(5,019)	0	0	0	(263)	(4,169)	(551)	(37)	0



Electric Plant in Service with Unclassified Plant (Actuals)
 Average of Monthly Averages Ending - December 2014
 (Allocated in Thousands)

Primary Account	Secondary Account	Alta	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1010000	ELEC PLANT IN SERV	\$3,966,439	\$17,130	\$282,488	\$86,814	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	\$20,874	\$0	\$15,173	\$4,693	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	\$98,981	\$0	\$33,765	\$10,377	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	\$4,100	\$0	\$1,046	\$210	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	\$1,046	\$0	\$260	\$85	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	\$209	\$0	\$152	\$47	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	\$492	\$0	\$241	\$77	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	\$1,025,798	\$0	\$345,540	\$108,181	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	\$14,269	\$0	\$10,457	\$3,813	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	\$1,124	\$0	\$783	\$241	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	\$474,260	\$0	\$179,312	\$55,109	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	\$245,267	\$0	\$108,310	\$33,813	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	\$64	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	\$768,270	\$0	\$282,488	\$86,814	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	\$294,129	\$13,045	\$115,006	\$36,076	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	\$1,653	\$335	\$5,541	\$1,703	\$4	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	\$1,488	\$23	\$379	\$121	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	\$2,719	\$0	\$750	\$231	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	\$2,511	\$0	\$1,755	\$544	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	\$3,233	\$14	\$298	\$73	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	\$4,895	\$0	\$1,132	\$326	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	\$2,035	\$313	\$5,197	\$1,595	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	\$16	\$0	\$4	\$1	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	\$6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	\$108	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	\$207	\$28	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	\$1,143	\$0	\$814	\$253	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	\$1,401	\$0	\$0	\$1,401	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	\$64	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	\$1,208	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	\$4,475	\$0	\$4,475	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	\$12,554	\$0	\$0	\$12,554	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	\$281	\$0	\$0	\$281	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	\$1,039	\$0	\$0	\$1,039	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	\$472	\$0	\$0	\$472	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	\$2,225	\$0	\$0	\$2,225	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	\$24,779	\$0	\$24,779	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	\$52,205	\$0	\$0	\$52,205	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	\$1,046	\$0	\$0	\$1,046	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	\$2,646	\$0	\$0	\$2,646	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	\$21,416	\$27,416	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	\$28,489	\$0	\$0	\$28,489	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	\$227,024	\$0	\$227,024	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	\$49,211	\$0	\$0	\$49,211	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	\$11,615	\$0	\$0	\$11,615	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	\$10,335	\$0	\$0	\$10,335	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	\$254	\$0	\$0	\$254	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	\$389	\$0	\$0	\$389	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	\$4,233	\$0	\$0	\$4,233	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	\$919	\$0	\$0	\$919	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	\$1,975	\$0	\$0	\$1,975	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	\$164	\$0	\$0	\$164	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	\$51,130	\$61,130	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	\$46,950	\$0	\$0	\$46,950	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	\$341,677	\$0	\$0	\$341,677	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	\$98,513	\$0	\$0	\$98,513	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	\$111,970	\$0	\$0	\$111,970	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	\$25,340	\$0	\$0	\$25,340	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	\$18,043	\$34,887	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	\$244,469	\$0	\$0	\$244,469	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	\$1,634	\$0	\$0	\$1,634	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	\$61,203	\$0	\$0	\$61,203	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	\$89,183	\$0	\$0	\$89,183	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	\$13,429	\$0	\$0	\$13,429	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	\$16,781	\$16,781	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0



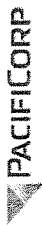
Electric Plant in Service with Unclassified Plant (Actuals)

Average of Monthly Averages Ending - December 2014

(Allocation Method - Fractured West Control Area)

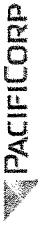
(Allocated in Thousands)

Primary Account	Secondary Account	Alisc.	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1010000	ELEC PLANT IN SERV	3690000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 8,737	\$ 0
1010000	ELEC PLANT IN SERV	3690000	\$ 86,038	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3690000	\$ 190,318	\$ 0	\$ 0	\$ 0	\$ 0	\$ 180,318	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3690000	\$ 18,439	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3690000	\$ 4,282	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3690000	\$ 18,466	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3690000	\$ 25,970	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 25,970	\$ 0
1010000	ELEC PLANT IN SERV	3690000	\$ 166,586	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3690000	\$ 21,350	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3690000	\$ 21,350	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3690000	\$ 38,085	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3690000	\$ 17,271	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3690000	\$ 50,339	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3690000	\$ 74,567	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 74,567	\$ 0
1010000	ELEC PLANT IN SERV	3690000	\$ 411,369	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3690000	\$ 103,735	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3690000	\$ 93,217	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3690000	\$ 14,421	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3690000	\$ 9,100	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3690000	\$ 7,552	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3690000	\$ 70,541	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3690000	\$ 20,331	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3690000	\$ 15,145	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3690000	\$ 2,465	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3690000	\$ 15,234	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3690000	\$ 145,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3690000	\$ 175,387	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3690000	\$ 35,445	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3690000	\$ 29,053	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3690000	\$ 6,335	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3690000	\$ 13,711	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3690000	\$ 60,109	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3690000	\$ 75,541	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3690000	\$ 11,585	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3690000	\$ 12,293	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3690000	\$ 4,154	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3690000	\$ 1,069	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3690000	\$ 2,554	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3690000	\$ 3,352	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3690000	\$ 512	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3690000	\$ 805	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3690000	\$ 702	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3690000	\$ 651	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3690000	\$ 22,805	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3690000	\$ 22,350	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3690000	\$ 4,205	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3690000	\$ 2,244	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3690000	\$ 63	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3690000	\$ 228	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3690000	\$ 1,441	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3690000	\$ 634	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3690000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3690000	\$ 1,129	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3690000	\$ 190	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3690000	\$ 4,376	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3690000	\$ 1,771	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3690000	\$ 181	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3690000	\$ 5,522	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3690000	\$ 1,009	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3690000	\$ 1,416	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3690000	\$ 221	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3690000	\$ 1	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3690000	\$ 84	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3690000	\$ 52	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3690000	\$ 22	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3690000	\$ 2,645	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3690000	\$ 9	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3690000	\$ 4,243	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3690000	\$ 194	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3690000	\$ 10,414	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3690000	\$ 19	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3690000	\$ 29,030	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3690000	\$ 86,627	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3690000	\$ 1,721	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3690000	\$ 20,368	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3690000	\$ 42,487	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0



Electric Plant in Service with Unclassified Plant (Actuals)
 Average of Monthly Averages Ending - December 2014
 Allocation Method - Factory West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Account	Allos	Total	Calif	Oregh	Wash	Wyoming	Utah	Idaho	FERC	Other
1010000	ELEC PLANT IN SERV	WA	\$1,132	\$0	\$0	\$0	\$11,252	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	WV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	WYU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	CA	\$844	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	OR	\$334	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	SO	\$9,959	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	UT	\$178	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	WV	\$2,098	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	WYU	\$790	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	CA	\$85	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	OR	\$110	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	CAGE	\$1,444	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	CAGW	\$104	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	IDU	\$195	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	JRG	\$100	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	OR	\$1,593	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	SO	\$29,115	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	UT	\$475	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	WV	\$24	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	WYU	\$23	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	CA	\$150	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	OR	\$50	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	CAGE	\$1,373	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	CAGW	\$414	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	IDU	\$558	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	JRG	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	OR	\$245	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	SO	\$1,590	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	UT	\$2,196	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	WV	\$642	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	WYU	\$108	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	CA	\$85	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	OR	\$31	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	SO	\$315	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	UT	\$12	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	WV	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	WYU	\$5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	CA	\$85	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	OR	\$29	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	CAGE	\$54	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	IDU	\$193	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	JRG	\$1,951	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	OR	\$1,108	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	SO	\$22	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	UT	\$258	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	WV	\$291	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	WYU	\$17	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	CA	\$42	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	OR	\$11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	SO	\$225	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	UT	\$219	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	WV	\$272	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	WYU	\$56	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	CA	\$550	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	OR	\$191	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	CAGE	\$4,693	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	CAGW	\$1,398	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	IDU	\$37	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	JRG	\$6,722	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	OR	\$1,147	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	SO	\$784	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	UT	\$972	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	WV	\$319	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	WYU	\$389	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	CA	\$1,042	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	OR	\$205	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	CAGE	\$3,653	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	CAGW	\$243	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	IDU	\$2,598	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1010000	ELEC PLANT IN SERV	JRG	\$218	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0



Electric Plant in Service with Unclassified Plant (Actuals)
 Average of Monthly Averages Ending - December, 2014
 Allocation Method - Faculty West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Account	Alto	Total	CAIF	Orign	Wrech	Wyoming	Utah	Idaho	FERC	Other
1010000	ELEC PLANT IN SERV	3920000	\$ 10,634	\$ 0	\$ 10,634	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3920000	\$ 483	\$ 483	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3920000	\$ 15,893	\$ 15,893	\$ 0	\$ 0	\$ 0	\$ 0	\$ 15,893	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3920000	\$ 2,829	\$ 2,829	\$ 0	\$ 0	\$ 0	\$ 0	\$ 2,829	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3920000	\$ 724	\$ 724	\$ 0	\$ 0	\$ 0	\$ 0	\$ 724	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3920000	\$ 4	\$ 4	\$ 0	\$ 0	\$ 0	\$ 0	\$ 4	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3920000	\$ 198	\$ 198	\$ 0	\$ 0	\$ 0	\$ 0	\$ 198	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3920000	\$ 941	\$ 941	\$ 0	\$ 0	\$ 0	\$ 0	\$ 941	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3920000	\$ 384	\$ 384	\$ 0	\$ 0	\$ 0	\$ 0	\$ 384	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3920000	\$ 125	\$ 125	\$ 0	\$ 0	\$ 0	\$ 0	\$ 125	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3920000	\$ 477	\$ 477	\$ 0	\$ 0	\$ 0	\$ 0	\$ 477	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3920000	\$ 30	\$ 30	\$ 0	\$ 0	\$ 0	\$ 0	\$ 30	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3920000	\$ 1,858	\$ 1,858	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,858	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3920000	\$ 217	\$ 217	\$ 0	\$ 0	\$ 0	\$ 0	\$ 217	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3920000	\$ 100	\$ 100	\$ 0	\$ 0	\$ 0	\$ 0	\$ 100	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3920000	\$ 242	\$ 242	\$ 0	\$ 0	\$ 0	\$ 0	\$ 242	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3920000	\$ 720	\$ 720	\$ 0	\$ 0	\$ 0	\$ 0	\$ 720	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3920000	\$ 328	\$ 328	\$ 0	\$ 0	\$ 0	\$ 0	\$ 328	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3920000	\$ 671	\$ 671	\$ 0	\$ 0	\$ 0	\$ 0	\$ 671	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3920000	\$ 320	\$ 320	\$ 0	\$ 0	\$ 0	\$ 0	\$ 320	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3920000	\$ 60	\$ 60	\$ 0	\$ 0	\$ 0	\$ 0	\$ 60	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3921400	\$ 298	\$ 298	\$ 0	\$ 0	\$ 0	\$ 0	\$ 298	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3921400	\$ 59	\$ 59	\$ 0	\$ 0	\$ 0	\$ 0	\$ 59	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3921400	\$ 76	\$ 76	\$ 0	\$ 0	\$ 0	\$ 0	\$ 76	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3921400	\$ 30	\$ 30	\$ 0	\$ 0	\$ 0	\$ 0	\$ 30	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3921400	\$ 190	\$ 190	\$ 0	\$ 0	\$ 0	\$ 0	\$ 190	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3921400	\$ 47	\$ 47	\$ 0	\$ 0	\$ 0	\$ 0	\$ 47	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3921400	\$ 108	\$ 108	\$ 0	\$ 0	\$ 0	\$ 0	\$ 108	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3921400	\$ 116	\$ 116	\$ 0	\$ 0	\$ 0	\$ 0	\$ 116	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3921400	\$ 101	\$ 101	\$ 0	\$ 0	\$ 0	\$ 0	\$ 101	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3921400	\$ 291	\$ 291	\$ 0	\$ 0	\$ 0	\$ 0	\$ 291	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3921900	\$ 357	\$ 357	\$ 0	\$ 0	\$ 0	\$ 0	\$ 357	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3921900	\$ 107	\$ 107	\$ 0	\$ 0	\$ 0	\$ 0	\$ 107	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3921900	\$ 176	\$ 176	\$ 0	\$ 0	\$ 0	\$ 0	\$ 176	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3921900	\$ 306	\$ 306	\$ 0	\$ 0	\$ 0	\$ 0	\$ 306	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3921900	\$ 223	\$ 223	\$ 0	\$ 0	\$ 0	\$ 0	\$ 223	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3921900	\$ 4,031	\$ 4,031	\$ 0	\$ 0	\$ 0	\$ 0	\$ 4,031	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3921900	\$ 695	\$ 695	\$ 0	\$ 0	\$ 0	\$ 0	\$ 695	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3921900	\$ 408	\$ 408	\$ 0	\$ 0	\$ 0	\$ 0	\$ 408	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3921900	\$ 2,645	\$ 2,645	\$ 0	\$ 0	\$ 0	\$ 0	\$ 2,645	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3921900	\$ 190	\$ 190	\$ 0	\$ 0	\$ 0	\$ 0	\$ 190	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3921900	\$ 588	\$ 588	\$ 0	\$ 0	\$ 0	\$ 0	\$ 588	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3921900	\$ 784	\$ 784	\$ 0	\$ 0	\$ 0	\$ 0	\$ 784	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3921900	\$ 897	\$ 897	\$ 0	\$ 0	\$ 0	\$ 0	\$ 897	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3921900	\$ 757	\$ 757	\$ 0	\$ 0	\$ 0	\$ 0	\$ 757	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3921900	\$ 6	\$ 6	\$ 0	\$ 0	\$ 0	\$ 0	\$ 6	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3921900	\$ 19,734	\$ 19,734	\$ 0	\$ 0	\$ 0	\$ 0	\$ 19,734	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3921900	\$ 2,867	\$ 2,867	\$ 0	\$ 0	\$ 0	\$ 0	\$ 2,867	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3921900	\$ 1,584	\$ 1,584	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,584	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3921900	\$ 2,645	\$ 2,645	\$ 0	\$ 0	\$ 0	\$ 0	\$ 2,645	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3921900	\$ 1,432	\$ 1,432	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,432	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3921900	\$ 2,720	\$ 2,720	\$ 0	\$ 0	\$ 0	\$ 0	\$ 2,720	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3921900	\$ 1,639	\$ 1,639	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,639	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3921900	\$ 884	\$ 884	\$ 0	\$ 0	\$ 0	\$ 0	\$ 884	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3921900	\$ 2,095	\$ 2,095	\$ 0	\$ 0	\$ 0	\$ 0	\$ 2,095	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3921900	\$ 431	\$ 431	\$ 0	\$ 0	\$ 0	\$ 0	\$ 431	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3921900	\$ 492	\$ 492	\$ 0	\$ 0	\$ 0	\$ 0	\$ 492	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3921900	\$ 1,633	\$ 1,633	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,633	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3921900	\$ 327	\$ 327	\$ 0	\$ 0	\$ 0	\$ 0	\$ 327	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3921900	\$ 449	\$ 449	\$ 0	\$ 0	\$ 0	\$ 0	\$ 449	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3921900	\$ 255	\$ 255	\$ 0	\$ 0	\$ 0	\$ 0	\$ 255	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3921900	\$ 145	\$ 145	\$ 0	\$ 0	\$ 0	\$ 0	\$ 145	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3921900	\$ 2,020	\$ 2,020	\$ 0	\$ 0	\$ 0	\$ 0	\$ 2,020	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3921900	\$ 713	\$ 713	\$ 0	\$ 0	\$ 0	\$ 0	\$ 713	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3921900	\$ 2	\$ 2	\$ 0	\$ 0	\$ 0	\$ 0	\$ 2	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3921900	\$ 6,577	\$ 6,577	\$ 0	\$ 0	\$ 0	\$ 0	\$ 6,577	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3921900	\$ 1,598	\$ 1,598	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,598	\$ 0	\$ 0



Capital Lease (Actuals)
 Average of Monthly Averages Ending - December 2014
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1011000	PRPTY UND CPTL LSS		\$15,910	\$0	\$0	\$0	\$3,709	\$10,697	\$1,411	\$93	\$0
1011000	PRPTY UND CPTL LSS		\$4,540	\$201	\$3,319	\$1,020	\$0	\$0	\$0	\$0	\$0
1011000	PRPTY UND CPTL LSS		\$4,596	\$0	\$4,596	\$0	\$0	\$0	\$0	\$0	\$0
1011000	PRPTY UND CPTL LSS		\$12,864	\$293	\$2,978	\$836	\$1,920	\$5,874	\$765	\$38	\$0
1011000	PRPTY UND CPTL LSS		\$11,714	\$0	\$0	\$0	\$0	\$11,714	\$0	\$0	\$0
1011000	PRPTY UND CPTL LSS		\$405	\$0	\$0	\$0	\$405	\$0	\$0	\$0	\$0
1011000 Total			\$48,829	\$454	\$10,892	\$1,856	\$6,034	\$28,286	\$2,176	\$131	\$0
1011500	CAP LEASES#ACCM AMRT		\$3,365	\$0	\$0	\$0	\$-785	\$-2,263	\$-298	\$-20	\$0
1011500	CAP LEASES#ACCM AMRT		\$368	\$-16	\$-269	\$-83	\$0	\$0	\$0	\$0	\$0
1011500	CAP LEASES#ACCM AMRT		\$-2,096	\$0	\$-7,056	\$0	\$0	\$0	\$0	\$0	\$0
1011500	CAP LEASES#ACCM AMRT		\$-761	\$-15	\$-179	\$-50	\$-115	\$-353	\$-46	\$-2	\$0
1011500	CAP LEASES#ACCM AMRT		\$-5,565	\$0	\$0	\$0	\$0	\$-5,565	\$0	\$0	\$0
1011500	CAP LEASES#ACCM AMRT		\$-397	\$0	\$0	\$0	\$-397	\$0	\$0	\$0	\$0
1011500 Total			\$-12,512	\$-32	\$-2,504	\$-133	\$-1,297	\$-8,180	\$-344	\$-22	\$0
1011950	CAP LEASES#ACCM AMRT		\$-454	\$0	\$0	\$0	\$-106	\$-306	\$-40	\$-3	\$0
1011950	CAP LEASES#ACCM AMRT		\$-456	\$-20	\$-333	\$-102	\$0	\$0	\$0	\$0	\$0
1011950	CAP LEASES#ACCM AMRT		\$-142	\$0	\$-142	\$0	\$0	\$0	\$0	\$0	\$0
1011950	CAP LEASES#ACCM AMRT		\$-8,673	\$-173	\$-2,039	\$-573	\$-1,315	\$-4,023	\$-524	\$-26	\$0
1011950	CAP LEASES#ACCM AMRT		\$-325	\$0	\$0	\$0	\$-255	\$0	\$0	\$0	\$0
1011950 Total			\$-9,980	\$-194	\$-2,514	\$-675	\$-1,675	\$-4,323	\$-564	\$-29	\$0
1119000	AC PR AMR EL PT SR-O		\$142	\$0	\$142	\$0	\$0	\$0	\$0	\$0	\$0
1119000	AC PR AMR EL PT SR-O		\$910	\$14	\$230	\$73	\$140	\$396	\$52	\$3	\$0
1119000	AC PR AMR EL PT SR-O		\$6,673	\$173	\$2,039	\$573	\$1,315	\$4,023	\$524	\$26	\$0
1119000	AC PR AMR EL PT SR-O		\$255	\$0	\$0	\$0	\$255	\$0	\$0	\$0	\$0
1119000 Total			\$9,980	\$188	\$2,411	\$646	\$1,710	\$4,420	\$576	\$30	\$0
Grand Total			\$37,317	\$417	\$8,285	\$1,694	\$4,772	\$20,196	\$1,843	\$110	\$0



Plant Held for Future Use (Actuals)

Average of Monthly Averages Ending - December 2014

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1050000	EL PLT HLD FTR USE 3401000	CAGE	\$8,923	\$0	\$0	\$0	\$2,080	\$6,000	\$791	\$52	\$0
1050000	EL PLT HLD FTR USE 3501000	CAGE	\$2,771	\$0	\$0	\$0	\$646	\$1,863	\$246	\$16	\$0
1050000	EL PLT HLD FTR USE 3501000	CAGW	\$166	\$7	\$122	\$37	\$0	\$0	\$0	\$0	\$0
1050000	EL PLT HLD FTR USE 3502000	CAGE	\$755	\$0	\$0	\$0	\$176	\$507	\$67	\$4	\$0
1050000	EL PLT HLD FTR USE 3601000	CA	\$683	\$683	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1050000	EL PLT HLD FTR USE 3601000	OR	\$746	\$0	\$746	\$0	\$0	\$0	\$0	\$0	\$0
1050000	EL PLT HLD FTR USE 3601000	UT	\$4,847	\$0	\$0	\$0	\$0	\$4,847	\$0	\$0	\$0
1050000	EL PLT HLD FTR USE 3601000	WYP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1050000	EL PLT HLD FTR USE 3601000	OR	\$3,508	\$0	\$3,508	\$0	\$0	\$0	\$0	\$0	\$0
1050000	EL PLT HLD FTR USE 3992200	CAEE	\$953	\$0	\$0	\$0	\$243	\$615	\$90	\$5	\$0
1050000 Total			\$23,353	\$691	\$4,376	\$37	\$3,146	\$13,832	\$1,194	\$77	\$0
1059000	EL PLT HLD FTR USE-C0	CAEE	\$25,552	\$0	\$0	\$0	\$6,527	\$16,481	\$2,408	\$136	\$0
1059000	EL PLT HLD FTR USE-C0	SE	\$4,421	\$68	\$1,071	\$336	\$752	\$1,900	\$278	\$16	\$0
1059000 Total			\$29,972	\$68	\$1,071	\$336	\$7,279	\$18,381	\$2,685	\$151	\$0
Grand Total			\$53,325	\$758	\$5,447	\$373	\$10,425	\$32,214	\$3,879	\$229	\$0



Deferred Debits (Actuals)

Average of Monthly Averages Ending - December 2014
Allocation Method - Factor West Control Area
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1861000	MS DEF DB-OTH WIP		\$2,347	\$0	\$0	\$0	\$0	\$599	\$1,514	\$221	\$12
1861000	MS DEF DB-OTH WIP	CAEE	\$0	\$0	\$0	\$0	\$0	\$-521	\$-1,316	\$-192	\$-11
1861000 Total	EMISION REDUCTION CREDITS PURCHASED	CAEE	\$2,347	\$0	\$0	\$0	\$0	\$78	\$198	\$29	\$2
1861200	FINANCING COSTS DEFR	SO	\$4	\$0	\$0	\$0	\$0	\$2	\$2	\$0	\$0
1861200	FINANCING COSTS DEFR	SO	\$0	\$0	\$0	\$0	\$0	\$1	\$0	\$0	\$0
1861200	FINANCING COSTS DEFR	SO	\$10	\$0	\$0	\$0	\$0	\$2	\$5	\$0	\$0
1861200	FINANCING COSTS DEFR	OTHER	\$2,513	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,513
1861200	FINANCING COSTS DEFR	OTHER	\$184	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$184
1861200	FINANCING COSTS DEFR	OTHER	\$260	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$260
1861200	FINANCING COSTS DEFR	OTHER	\$643	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$643
1861200 Total	FINANCING COSTS DEFR	OTHER	\$3,614	\$0	\$0	\$0	\$0	\$2	\$6	\$1	\$3,600
1863500	ENVIRONMENTAL DEFFED	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1863500 Total	ENVIRONMENTAL DEFFED	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1865000	DEF COAL MINE COSTS	CAEE	\$933	\$0	\$0	\$0	\$0	\$238	\$602	\$88	\$5
1865000	DEF COAL MINE COSTS	CAEE	\$2,849	\$0	\$0	\$0	\$0	\$728	\$1,838	\$268	\$15
1865000	DEF COAL MINE COSTS	CAEE	\$3,440	\$0	\$0	\$0	\$0	\$879	\$2,219	\$324	\$18
1865000	DEF COAL MINE COSTS	CAEE	\$2,917	\$0	\$0	\$0	\$0	\$745	\$1,891	\$275	\$15
1865000	DEF COAL MINE COSTS	CAEE	\$1	\$0	\$0	\$0	\$0	\$0	\$1	\$0	\$0
1865000 Total	DEF COAL MINE COSTS	CAEE	\$10,140	\$0	\$0	\$0	\$0	\$2,580	\$6,540	\$955	\$54
1867000	MISC DF DR-BAL TRAN	CAEE	\$317	\$0	\$0	\$0	\$0	\$132	\$334	\$49	\$3
1867000 Total	DEFERRED CHARGES	CAEE	\$517	\$0	\$0	\$0	\$0	\$132	\$334	\$49	\$3
1868000	MISC DF DR-OTH-CST	CAGE	\$159	\$0	\$0	\$0	\$0	\$37	\$107	\$14	\$1
1868000	MISC DF DR-OTH-CST	CAGE	\$86	\$0	\$0	\$0	\$0	\$20	\$58	\$8	\$1
1868000	MISC DF DR-OTH-CST	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1868000	MISC DF DR-OTH-CST	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1868000	MISC DF DR-OTH-CST	SG	\$492	\$0	\$0	\$0	\$0	\$76	\$214	\$28	\$2
1868000	MISC DF DR-OTH-CST	SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1868000	MISC DF DR-OTH-CST	SG	\$12,435	\$193	\$3,144	\$1,000	\$1,919	\$5,416	\$716	\$16	\$48
1868000	MISC DF DR-OTH-CST	SG	\$347	\$5	\$88	\$28	\$53	\$151	\$20	\$1	\$1
1868000	MISC DF DR-OTH-CST	SG	\$1,056	\$16	\$267	\$85	\$163	\$460	\$61	\$4	\$1
1868000	MISC DF DR-OTH-CST	SG	\$25	\$0	\$0	\$0	\$6	\$17	\$2	\$0	\$0
1868000	MISC DF DR-OTH-CST	SG	\$1,247	\$19	\$315	\$100	\$192	\$543	\$72	\$5	\$0
1868000	MISC DF DR-OTH-CST	SG	\$5,206	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1868000	MISC DF DR-OTH-CST	OTHER	\$143	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1868000	MISC DF DR-OTH-CST	OTHER	\$1,694	\$0	\$0	\$0	\$0	\$395	\$1,139	\$150	\$10
1868000	MISC DF DR-OTH-CST	CAGE	\$23,137	\$0	\$0	\$0	\$0	\$5,394	\$15,557	\$2,052	\$135
1868000	MISC DF DR-OTH-CST	CAGW	\$17,736	\$787	\$12,965	\$3,984	\$0	\$0	\$0	\$0	\$0
1868000	MISC DF DR-OTH-CST	CAGE	\$10,743	\$1,029	\$16,903	\$5,237	\$10,760	\$30,885	\$4,075	\$268	\$5,349
1868000 Total	DEFERRED MONTANA COLSTRIP PLANT COSTS	CAGE	\$475	\$0	\$0	\$0	\$0	\$111	\$319	\$42	\$3
1868200	MISC DF DR-OTH-CST	OTHER	\$1,225	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1868200 Total	Prepaid IBEW 57 Pension Contr - Current	OTHER	\$1,225	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1869000	MISC DF DR-OTH-CST	SG	\$3,792	\$168	\$2,772	\$862	\$0	\$0	\$0	\$0	\$0
1869000	MISC DF DR-OTH-CST	CAGW	\$6,597	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1869000	MISC DF DR-OTH-CST	OTHER	\$1,225	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1869000	MISC DF DR-OTH-CST	OTHER	\$9,389	\$168	\$2,772	\$862	\$0	\$0	\$0	\$0	\$0
1869000 Total	Prepaid IBEW 57 - Reclass to Current	OTHER	\$9,389	\$168	\$2,772	\$862	\$0	\$0	\$0	\$0	\$0
Grand Total			\$98,948	\$1,197	\$19,678	\$6,090	\$13,674	\$38,282	\$5,151	\$329	\$14,547

Material & Supplies (Actuals)
 Average of Monthly Averages Ending - December 2014
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1511100	COAL INVENTORY-CARBON	CAEE	\$2,643	\$0	\$0	\$0	\$675	\$1,705	\$249	\$14	\$0
1511100 Total		CAEE	\$2,643	\$0	\$0	\$0	\$675	\$1,705	\$249	\$14	\$0
1511120	COAL INVENTORY-HUNTER	CAEE	\$54,134	\$0	\$0	\$0	\$13,928	\$34,918	\$5,101	\$288	\$0
1511120 Total		CAEE	\$54,134	\$0	\$0	\$0	\$13,928	\$34,918	\$5,101	\$288	\$0
1511130	COAL INVENTORY-HTG	CAEE	\$32,967	\$0	\$0	\$0	\$8,421	\$21,265	\$3,106	\$175	\$0
1511130 Total		CAEE	\$32,967	\$0	\$0	\$0	\$8,421	\$21,265	\$3,106	\$175	\$0
1511140	COAL INVENTORY-JB	JBE	\$22,998	\$1,049	\$16,607	\$5,211	\$33	\$64	\$12	\$1	\$0
1511140 Total		JBE	\$22,998	\$1,049	\$16,607	\$5,211	\$33	\$64	\$12	\$1	\$0
1511160	COAL INVENTORY-NAU	CAEE	\$9,025	\$0	\$0	\$0	\$2,305	\$5,821	\$850	\$48	\$0
1511160 Total		CAEE	\$9,025	\$0	\$0	\$0	\$2,305	\$5,821	\$850	\$48	\$0
1511170	COAL INVENTORY-CPP	CAEE	\$35,503	\$0	\$0	\$0	\$9,069	\$22,900	\$3,345	\$189	\$0
1511200	COAL INVENTORY-CHOLLA	CAEE	\$12,590	\$0	\$0	\$0	\$3,216	\$8,121	\$1,186	\$67	\$0
1511200 Total		CAEE	\$12,590	\$0	\$0	\$0	\$3,216	\$8,121	\$1,186	\$67	\$0
1511300	COAL INVENTORY-COLSTIP	CAEW	\$1,576	\$72	\$1,145	\$359	\$0	\$0	\$0	\$0	\$0
1511300 Total		CAEW	\$1,576	\$72	\$1,145	\$359	\$0	\$0	\$0	\$0	\$0
1511400	COAL INVENTORY-CRAIG	CAEE	\$9,709	\$0	\$0	\$0	\$2,480	\$6,263	\$915	\$52	\$0
1511400 Total		CAEE	\$9,709	\$0	\$0	\$0	\$2,480	\$6,263	\$915	\$52	\$0
1511500	COAL INV-DEER CREEK	CAEE	\$114	\$0	\$0	\$0	\$29	\$74	\$11	\$1	\$0
1511500 Total		CAEE	\$114	\$0	\$0	\$0	\$29	\$74	\$11	\$1	\$0
1511600	COAL INVENTORY-DJ	CAEE	\$7,499	\$0	\$0	\$0	\$1,916	\$4,837	\$707	\$40	\$0
1511600 Total		CAEE	\$7,499	\$0	\$0	\$0	\$1,916	\$4,837	\$707	\$40	\$0
1511700	COAL INVENTORY-RG	CAEE	\$22,191	\$0	\$0	\$0	\$5,669	\$14,314	\$2,091	\$118	\$0
1511700 Total		CAEE	\$22,191	\$0	\$0	\$0	\$5,669	\$14,314	\$2,091	\$118	\$0
1511800	COAL INVENTORY	CAEE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1511800 Total		CAEE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1511900	COAL INVENTORY-HAYDEN	CAEE	\$1,663	\$0	\$0	\$0	\$425	\$1,073	\$157	\$9	\$0
1511900 Total		CAEE	\$1,663	\$0	\$0	\$0	\$425	\$1,073	\$157	\$9	\$0
1512000	NATURAL GAS	CAEE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1512000 Total		CAEE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1512150	NATURAL GAS-LITTLE MOUNTAIN	CAEE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1512150 Total		CAEE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1512170	NATURAL GAS-WV	CAEE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1512170 Total		CAEE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1512180	NATURAL GAS-CLAY BASIN	CAEE	\$2,152	\$0	\$0	\$0	\$650	\$1,388	\$203	\$11	\$0
1512180 Total		CAEE	\$2,152	\$0	\$0	\$0	\$650	\$1,388	\$203	\$11	\$0
1512190	NATURAL GAS-CHEHALIS	CAEW	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1512190 Total		CAEW	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1514000	FUEL STK-FUEL OIL	CAEE	\$1,864	\$0	\$0	\$0	\$476	\$1,203	\$176	\$10	\$0
1514000	FUEL STK-FUEL OIL	CAEW	\$494	\$23	\$359	\$113	\$0	\$0	\$0	\$0	\$0
1514000	FUEL STK-FUEL OIL	JBE	\$1,614	\$74	\$1,166	\$366	\$2	\$6	\$1	\$0	\$0
1514000 Total		JBE	\$3,973	\$96	\$1,525	\$478	\$479	\$1,208	\$177	\$10	\$0
1514140	OIL INVENTORY - JB	JBE	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1514140 Total		JBE	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1514300	OIL INVENTORY-COLSTRIP	CAEW	\$142	\$7	\$103	\$32	\$0	\$0	\$0	\$0	\$0
1514300 Total		CAEW	\$142	\$7	\$103	\$32	\$0	\$0	\$0	\$0	\$0
1514400	OIL INVENTORY-CRAIG	CAEE	\$77	\$0	\$0	\$0	\$20	\$49	\$7	\$0	\$0
1514400 Total		CAEE	\$77	\$0	\$0	\$0	\$20	\$49	\$7	\$0	\$0
1514900	OIL INVENTORY-HAYDEN	CAEE	\$69	\$0	\$0	\$0	\$18	\$44	\$6	\$0	\$0
1514900 Total		CAEE	\$69	\$0	\$0	\$0	\$18	\$44	\$6	\$0	\$0
1541000	PLNT M&S STK CNTRL	SO	\$148	\$3	\$35	\$10	\$22	\$69	\$6	\$0	\$0
1541000	PLNT M&S STK CNTRL	JBE	\$13,119	\$0	\$0	\$0	\$3,059	\$8,920	\$1,163	\$76	\$0
1541000	PLNT M&S STK CNTRL	JBG	\$9,842	\$434	\$7,153	\$2,198	\$13	\$38	\$5	\$0	\$0
1541000	PLNT M&S STK CNTRL	DAVE JOHNSTON STORE ROOM	\$11,722	\$0	\$0	\$0	\$2,733	\$7,882	\$1,039	\$68	\$0
1541000	PLNT M&S STK CNTRL	WYODAK STORE ROOM	\$5,755	\$0	\$0	\$0	\$1,342	\$3,870	\$510	\$33	\$0
1541000	PLNT M&S STK CNTRL	GADSDY STORE ROOM	\$4,292	\$0	\$0	\$0	\$1,001	\$2,886	\$381	\$25	\$0
1541000	PLNT M&S STK CNTRL	CARBON STORE ROOM	\$4,015	\$0	\$0	\$0	\$936	\$2,699	\$356	\$23	\$0
1541000	PLNT M&S STK CNTRL	NAUGHTON STORE ROOM	\$14,052	\$0	\$0	\$0	\$3,276	\$9,448	\$1,246	\$82	\$0
1541000	PLNT M&S STK CNTRL	HUNTINGTON STORE ROOM	\$16,021	\$0	\$0	\$0	\$3,735	\$10,772	\$1,421	\$93	\$0

Material & Supplies (Actuals)
 Average of Monthly Averages Ending - December 2014
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Account	Albco	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1541000	PLNT M&S STK CNTRL	1545	\$23,201	\$0	\$0	\$0	\$3,409	\$15,600	\$2,057	\$135	\$0
1541000	PLNT M&S STK CNTRL	1550	\$1,120	\$0	\$0	\$0	\$261	\$753	\$99	\$7	\$0
1541000	PLNT M&S STK CNTRL	1560	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	1565	\$3,341	\$0	\$0	\$0	\$779	\$2,411	\$296	\$19	\$0
1541000	PLNT M&S STK CNTRL	1570	\$3,597	\$0	\$0	\$0	\$836	\$2,411	\$318	\$21	\$0
1541000	PLNT M&S STK CNTRL	1580	\$3,213	\$143	\$2,349	\$722	\$0	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	1675	\$6	\$0	\$0	\$0	\$1	\$4	\$1	\$0	\$0
1541000	PLNT M&S STK CNTRL	1680	\$1	\$0	\$0	\$0	\$0	\$1	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	1700	\$662	\$29	\$484	\$149	\$0	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	1705	\$859	\$38	\$628	\$193	\$0	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	1715	\$693	\$39	\$646	\$198	\$0	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	1720	\$0	\$0	\$0	\$0	\$10	\$28	\$4	\$0	\$0
1541000	PLNT M&S STK CNTRL	1730	\$1,155	\$0	\$0	\$0	\$269	\$777	\$102	\$7	\$0
1541000	PLNT M&S STK CNTRL	1740	\$737	\$0	\$0	\$0	\$172	\$495	\$65	\$4	\$0
1541000	PLNT M&S STK CNTRL	1745	\$469	\$0	\$0	\$0	\$109	\$316	\$42	\$3	\$0
1541000	PLNT M&S STK CNTRL	1745	\$638	\$0	\$0	\$0	\$154	\$443	\$58	\$4	\$0
1541000	PLNT M&S STK CNTRL	1799	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	2005	\$373	\$0	\$0	\$0	\$373	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	2010	\$158	\$0	\$0	\$0	\$158	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	2015	\$395	\$0	\$0	\$0	\$395	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	2020	\$690	\$0	\$0	\$0	\$690	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	2030	\$730	\$0	\$0	\$0	\$730	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	2035	\$486	\$0	\$0	\$0	\$486	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	2040	\$710	\$0	\$0	\$0	\$710	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	2045	\$11	\$0	\$0	\$0	\$11	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	2050	\$590	\$0	\$0	\$0	\$590	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	2060	\$1,536	\$0	\$0	\$0	\$1,536	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	2065	\$561	\$0	\$0	\$0	\$561	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	2070	\$348	\$0	\$0	\$0	\$348	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	2075	\$1,190	\$0	\$0	\$0	\$1,190	\$0	\$1,190	\$0	\$0
1541000	PLNT M&S STK CNTRL	2085	\$706	\$0	\$0	\$0	\$706	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	2090	\$69	\$0	\$0	\$0	\$69	\$0	\$69	\$0	\$0
1541000	PLNT M&S STK CNTRL	2095	\$162	\$0	\$0	\$0	\$162	\$0	\$162	\$0	\$0
1541000	PLNT M&S STK CNTRL	2100	\$232	\$0	\$0	\$0	\$232	\$0	\$232	\$0	\$0
1541000	PLNT M&S STK CNTRL	2110	\$454	\$0	\$0	\$0	\$454	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	2205	\$231	\$0	\$0	\$0	\$231	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	2210	\$1,212	\$0	\$0	\$0	\$1,212	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	2215	\$595	\$0	\$0	\$0	\$595	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	2220	\$8,524	\$0	\$0	\$0	\$8,524	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	2225	\$15	\$0	\$0	\$0	\$15	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	2230	\$1,150	\$0	\$0	\$0	\$1,150	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	2235	\$781	\$0	\$0	\$0	\$781	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	2240	\$453	\$0	\$0	\$0	\$453	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	2245	\$423	\$0	\$0	\$0	\$423	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	2410	\$1,425	\$0	\$0	\$0	\$1,425	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	2415	\$513	\$0	\$0	\$0	\$513	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	2420	\$333	\$0	\$0	\$0	\$333	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	2425	\$646	\$0	\$0	\$0	\$646	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	2430	\$710	\$0	\$0	\$0	\$710	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	2435	\$170	\$0	\$0	\$0	\$170	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	2445	\$111	\$0	\$0	\$0	\$111	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	2450	\$969	\$0	\$0	\$0	\$969	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	2455	\$300	\$0	\$0	\$0	\$300	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	2460	\$443	\$0	\$0	\$0	\$443	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	2620	\$1,095	\$49	\$800	\$246	\$0	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	2630	\$210	\$9	\$154	\$47	\$0	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	2630	\$131	\$0	\$0	\$131	\$0	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	2635	\$218	\$0	\$0	\$218	\$0	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	2640	\$672	\$0	\$672	\$0	\$0	\$0	\$0	\$0	\$0

Material & Supplies (Actuals)
 Average of Monthly Averages Ending - December 2014
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1541000	PLNT M&S STK CNTRL	OR	\$230	\$0	\$230	\$0	\$0	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	OR	\$6,006	\$0	\$6,006	\$0	\$0	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	OR	\$1,022	\$0	\$1,022	\$0	\$0	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	OR	\$639	\$0	\$639	\$0	\$0	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	OR	\$877	\$0	\$877	\$0	\$0	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	OR	\$214	\$0	\$214	\$0	\$0	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	OR	\$225	\$0	\$225	\$0	\$0	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	OR	\$2,094	\$0	\$2,094	\$0	\$0	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	OR	\$647	\$0	\$647	\$0	\$0	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	OR	\$704	\$0	\$704	\$0	\$0	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	OR	\$926	\$0	\$926	\$0	\$0	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	OR	\$1,964	\$0	\$1,964	\$0	\$0	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	OR	\$117	\$0	\$117	\$0	\$0	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	CA	\$85	\$85	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	CA	\$198	\$198	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	CA	\$704	\$704	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	CA	\$384	\$384	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	SO	\$144	\$3	\$34	\$10	\$22	\$67	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	SNPD	\$87	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	OR	\$126	\$0	\$126	\$0	\$0	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	OR	\$6,126	\$0	\$6,126	\$0	\$0	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	OR	\$5,301	\$0	\$5,301	\$0	\$0	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	WA	\$4,198	\$0	\$4,198	\$0	\$0	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	IDU	\$2,805	\$0	\$2,805	\$0	\$0	\$0	\$2,805	\$0	\$0
1541000	PLNT M&S STK CNTRL	WYU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	UT	\$3,155	\$0	\$0	\$0	\$0	\$3,155	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	WYP	\$4,904	\$0	\$0	\$0	\$4,904	\$0	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	UT	\$15,751	\$0	\$0	\$0	\$0	\$15,751	\$0	\$0	\$0
1541000	PLNT M&S STK CNTRL	SNPD	\$80	\$3	\$21	\$5	\$9	\$38	\$4	\$0	\$0
1541000	PLNT M&S STK CNTRL	UT	\$19	\$19	\$0	\$0	\$0	\$19	\$0	\$0	\$0
1541000 Total			\$211,683	\$2,117	\$42,386	\$8,092	\$35,595	\$108,557	\$14,335	\$601	\$0
1541500	OTHER M&S	CAEE	\$198	\$0	\$0	\$0	\$0	\$198	\$0	\$0	\$0
1541500	OTHER M&S	CAEE	\$198	\$0	\$0	\$0	\$0	\$198	\$0	\$0	\$0
1541500	OTHER M&S	SO	\$185	\$4	\$43	\$12	\$28	\$86	\$11	\$1	\$0
1541500 Total			\$185	\$4	\$43	\$12	\$28	\$86	\$11	\$1	\$0
1541900	PLNT M&S GEN JV CUT	CAGE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1541900	PLNT M&S GEN JV CUT	JBG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1541900	PLNT M&S GEN JV CUT	CAGE	\$5,098	\$0	\$0	\$0	\$1,179	\$3,401	\$448	\$29	\$0
1541900	PLNT M&S GEN JV CUT	JBG	\$4,362	\$192	\$3,171	\$974	\$6	\$17	\$2	\$0	\$0
1541900	PLNT M&S GEN JV CUT	SG	\$1,380	\$21	\$349	\$111	\$213	\$601	\$79	\$5	\$0
1541900	PLNT M&S GEN JV CUT	SO	\$3	\$3	\$1	\$0	\$0	\$1	\$0	\$0	\$0
1541900 Total			\$2,078	\$171	\$2,821	\$863	\$1,387	\$3,986	\$526	\$35	\$0
1542000	M&S OPR SUP DC MIN	CAEE	\$6,086	\$0	\$0	\$0	\$0	\$6,086	\$0	\$0	\$0
1542000 Total			\$6,086	\$0	\$0	\$0	\$0	\$6,086	\$0	\$0	\$0
1549900	CR-OBSOL&SURPL INV	SO	\$27	\$11	\$8	\$2	\$2	\$34	\$2	\$2	\$0
1549900	CR-OBSOL&SURPL INV	SG	\$497	\$8	\$126	\$40	\$77	\$216	\$29	\$2	\$0
1549900	CR-OBSOL&SURPL INV	SO	\$12	\$3	\$3	\$0	\$2	\$6	\$1	\$0	\$0
1549900	CR-OBSOL&SURPL INV	SNPD	\$1,889	\$68	\$502	\$117	\$205	\$906	\$90	\$0	\$0
1549900 Total			\$2,442	\$77	\$637	\$160	\$288	\$1,141	\$121	\$2	\$0
2531600	WORK CAP DEP-UAMPS	CAEE	\$3,675	\$0	\$0	\$0	\$0	\$3,675	\$346	\$20	\$0
2531600 Total			\$3,675	\$0	\$0	\$0	\$0	\$3,675	\$346	\$20	\$0
2531700	WORKG CAP DEP-DG&T	CAEE	\$2,851	\$0	\$0	\$0	\$0	\$2,851	\$269	\$15	\$0
2531700 Total			\$2,851	\$0	\$0	\$0	\$0	\$2,851	\$269	\$15	\$0
2531800	WCD-PROVO-PLNT M&S	CAGE	\$273	\$0	\$0	\$0	\$0	\$273	\$24	\$15	\$0
2531800 Total			\$273	\$0	\$0	\$0	\$0	\$273	\$24	\$15	\$0
Grand Total			\$429,829	\$3,098	\$58,347	\$13,162	\$65,677	\$235,085	\$32,809	\$1,652	\$0



Cash Working Capital (Actuals)
 Twelve Month Average Ending - December 2014
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
2320000	ACCOUNTS PAYABLE	\$0	-\$102	-\$2	-\$24	-\$7	-\$15	-\$47	-\$6	-\$0	-\$0
2320000 Total			-\$8,502	-\$132	-\$1,712	-\$436	-\$1,441	-\$4,180	-\$561	-\$29	-\$111
2533000	O DEF CR-MISC PPL	OTHER	-\$399	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$399
2533000	O DEF CR-MISC PPL	OTHER	-\$5,562	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$5,562
2533000 Total			-\$5,961	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$5,961
2533500	OTH DEF CR-PEN & BEN	CAEE	-\$9,223	\$0	\$0	\$0	-\$2,356	-\$5,949	-\$869	-\$49	\$0
2533500 Total			-\$9,223	\$0	\$0	\$0	-\$2,356	-\$5,949	-\$869	-\$49	\$0
2541050	FAS143 ARO REG LIAB	CAGE	-\$20	\$0	\$0	\$0	\$5	\$13	\$2	\$0	\$0
2541050	FAS143 ARO REG LIAB	CAGE	\$20	\$0	\$0	\$0	\$5	\$13	\$2	\$0	\$0
2541050 Total			-\$7,526	\$356	-\$4,028	\$1,176	-\$95	\$1,195	\$44	-\$5	-\$14,225
Grand Total											



Miscellaneous Rate Base (Actuals)
 Average of Monthly Averages Ending - December 2014
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Account	Account Description	CA/EE	5,006	1,279	3,229	4,172	27
2539900	Govt Cont Lease Bonus Payment Liability	CA/EE	\$ 5,006	\$ 1,279	\$ 3,229	\$ 4,172	\$ 27
2539900	LAKEVIEW BUYOUT	SG	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
2539900	FIRTH COGENERATION BUYOUT	SG	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
2539900	REDDING CONTRACT	SG	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
2539900	MJF - F.O.G. WIRE LEASE	SG	\$ (625)	\$ (127)	\$ (359)	\$ (448)	\$ (3)
2539900	AMERICAN ELECTRIC POWER CRP	SG	\$ (999)	\$ (154)	\$ (455)	\$ (54)	\$ (4)
2539900	AMERICAN ELECTRIC POWER CRP	SG	\$ 5,968	\$ 1,296	\$ 3,798	\$ 493	\$ 32
2539900	FOOTCREEK CONTRACT	SG	\$ (169)	\$ (39)	\$ (113)	\$ (14)	\$ (1)
2539900	TRANSN CONSI SECURITY DEPOSITS	SG	\$ (675)	\$ (204)	\$ (569)	\$ (75)	\$ (5)
2539900	Accrued Regulatory Obligations	WTP	\$ (1,683)	\$ (1,683)	\$ (1,683)	\$ (1,683)	\$ (1,683)
2540000	Reg Liab Current - Blue Sky	OTHER	\$ (2,626)	\$ (2,091)	\$ (6,612)	\$ (8,329)	\$ (10,626)
2540000	Reg Liab Current - BPA Allowance	OTHER	\$ (13,822)	\$ 0	\$ 0	\$ 0	\$ 0
2540000	Reg Liab Current - Bad Meter Costs	OTHER	\$ (1,985)	\$ 0	\$ 0	\$ 0	\$ 0
2540000	Reg Liab Current - Bad REC's in Rates	OTHER	\$ (617)	\$ 0	\$ 0	\$ 0	\$ 0
2540000	Reg Liab Current - BPA Balancing Acctn	OTHER	\$ (1,616)	\$ 0	\$ 0	\$ 0	\$ 0
2540000	Reg Liab Current - GRC Checkbooks	OTHER	\$ (1,459)	\$ 0	\$ 0	\$ 0	\$ 0
2540000	Reg Liab Current - Solar Feed-in	OTHER	\$ (6,582)	\$ 0	\$ 0	\$ 0	\$ 0
2540000	Reg Liab Current - Other	OTHER	\$ (16,322)	\$ 0	\$ 0	\$ 0	\$ 0
2540000	REG LIABILITY PROP INS RESERVE	SO	\$ (0)	\$ 0	\$ 0	\$ 0	\$ 0
2540000	Calif Alternative Rate for Energy (CARE)	WA	\$ (780)	\$ 0	\$ 0	\$ 0	\$ 0
2540000	Reg Liab - WA A&G Credit	WA	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
2540000	Reg Liab - Blue Sky - Read to Curr	OTHER	\$ 6,826	\$ 0	\$ 0	\$ 0	\$ 0
2540000	Reg Liab - OR Asset Sale Gain-Balances Read	OTHER	\$ (2,626)	\$ 0	\$ 0	\$ 0	\$ 0
2540000	Reg Liab - WA REC Deferral	OTHER	\$ (2,224)	\$ 0	\$ 0	\$ 0	\$ 0
2540000	Reg Liab - WA REC Deferral	OTHER	\$ (6,548)	\$ 0	\$ 0	\$ 0	\$ 0
2540000	Reg Liab - OR 2013 FERC Rate True-Up	OTHER	\$ (14)	\$ 0	\$ 0	\$ 0	\$ 0
2540000	Reg Liab - BPA Balancing Accts - Read to Curr	OTHER	\$ (4,070)	\$ 0	\$ 0	\$ 0	\$ 0
2540000	Regulatory Liability - OR Balance Control	OTHER	\$ (1,616)	\$ 0	\$ 0	\$ 0	\$ 0
2540000	Reg Liab - Degr Decrease Deferral - OR	OR	\$ (427)	\$ 0	\$ 0	\$ 0	\$ 0
2540000	REGULATORY LIABILITY - DEF. BENEFIT- ARC	SE	\$ (334)	\$ 0	\$ 0	\$ 0	\$ 0
2540000	Reg Liab - CA GHG Allowance Revenues	OTHER	\$ (2,441)	\$ 0	\$ 0	\$ 0	\$ 0
2540000	Reg Liab - CA GHG Allowances - Read to Curr	OTHER	\$ (3,159)	\$ 0	\$ 0	\$ 0	\$ 0
2540000	Reg Liab - DSM - Read to Curr	OTHER	\$ 398	\$ 0	\$ 0	\$ 0	\$ 0
2540000	Reg Liab - UT REC's in Rates - Read to Curr	OTHER	\$ 3,492	\$ 0	\$ 0	\$ 0	\$ 0
2540000	Reg Liab - WA REC's in Rates - Read to Curr	OTHER	\$ 63	\$ 0	\$ 0	\$ 0	\$ 0
2540000	Reg Liab - WA REC's in Rates - Read to Curr	OTHER	\$ 317	\$ 0	\$ 0	\$ 0	\$ 0
2540000	Reg Liab - OR REC's in Rates - Balance Read	OTHER	\$ (85)	\$ 0	\$ 0	\$ 0	\$ 0
2540000	Reg Liab - WY REC's in Rates - Balance Read	OTHER	\$ (22)	\$ 0	\$ 0	\$ 0	\$ 0
2540000	Reg Liab - Det REC's in Rates - Read to Curr	OTHER	\$ (114)	\$ 0	\$ 0	\$ 0	\$ 0
2540000	Reg Liab - WA Det Exe NPC - Read to Curr	OTHER	\$ 116	\$ 0	\$ 0	\$ 0	\$ 0
2540000	Reg Liab - WA Det Exe NPC - Balance Netless	OTHER	\$ (10)	\$ 0	\$ 0	\$ 0	\$ 0
2540000	Reg Liab - UT Solar Feed-in - Read to Curr	OTHER	\$ 759	\$ 0	\$ 0	\$ 0	\$ 0
2540000	Reg Liab - UT Solar Feed-in - Balance Read	OTHER	\$ (476)	\$ 0	\$ 0	\$ 0	\$ 0
2540000	REG LIAB - OR INJURIES & DAMAGES RESERVE	OR	\$ (7,551)	\$ 0	\$ 0	\$ 0	\$ 0
2540000	REG LIAB - OR PROPERTY INSURANCE RESERVE	OR	\$ (688)	\$ 0	\$ 0	\$ 0	\$ 0
2540000	Reg Liab - ID Property Insurance Reserve	IDU	\$ (574)	\$ 0	\$ 0	\$ 0	\$ 0
2540000	Reg Liab - WY Property Insurance Reserve	WYU	\$ (2,715)	\$ 0	\$ 0	\$ 0	\$ 0
2540000	Reg Liab - WY Property Insurance Reserve	WYU	\$ 567	\$ 0	\$ 0	\$ 0	\$ 0
2540000	Reg Liab - Insurance Reserves - Read to Curr	OTHER	\$ (1,029)	\$ 0	\$ 0	\$ 0	\$ 0
2540000	Reg Liab - GSW Checkbooks - Read to Curr	OTHER	\$ 159	\$ 0	\$ 0	\$ 0	\$ 0
2540000	Reg Liab - Other - Read to Curr	OTHER	\$ (34,766)	\$ (534)	\$ (2,775)	\$ (343)	\$ (30)
2541050	FA5143 ARO REG LIAB	WA	\$ 282	\$ 282	\$ 282	\$ 282	\$ 282
2541050	ARO Reg Diff - Trojan - WA portion	WA	\$ 282	\$ 0	\$ 0	\$ 0	\$ 0
Grand Total			\$ (22,833)	\$ (3,141)	\$ (10,721)	\$ (1,422)	\$ (1,728)



Regulatory Assets (Actuals)
 Average of Monthly Averages Ending - December, 2014
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Mont	Utah	Idaho	FERC	Other
1242000	PAC PWR-INT FREE LN	0	\$1,444	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,444
1242000	PAC PWR-INT FREE LN	0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1242000 Total			\$1,444	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,444
1243200	OR-VAR WEATHER LOAN	0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1243200	OR-VAR WEATHER LOAN	0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1243200 Total			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1244100	ENERGY FINANSWER	0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1244100	ENERGY FINANSWER	0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1244100	ENERGY FINANSWER	0	\$65	\$0	\$0	\$0	\$0	\$0	\$65	\$0	\$0
1244100	ENERGY FINANSWER	0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1244100 Total			\$65	\$0	\$0	\$0	\$0	\$0	\$65	\$0	\$0
1244500	HOME COMFORT	0	\$5	\$5	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1244500	HOME COMFORT	0	\$6	\$6	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1244500	HOME COMFORT	0	-\$4	-\$4	\$0	\$0	\$0	-\$2	\$0	\$0	\$0
1244500	HOME COMFORT	0	\$5	\$5	\$0	\$5	\$0	\$0	\$0	\$0	\$0
1244500 Total			\$11	\$5	-\$1	\$4	\$0	-\$1	-\$2	\$0	\$6
1244900	FINANSWER 12,000	0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1244900	FINANSWER 12,000	0	\$1	\$0	\$0	\$0	\$0	\$0	\$1	\$0	\$0
1244900	FINANSWER 12,000	0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1244900 Total			\$1	\$0	\$0	\$0	\$0	\$0	\$1	\$0	\$0
1245300	IRRIGATION FINANSW	0	\$20	\$20	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1245300	IRRIGATION FINANSW	0	-\$20	-\$20	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1245300 Total			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1245400	RETROFIT ENGY FINANS	0	\$4	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$4
1245400	RETROFIT ENGY FINANS	0	-\$4	-\$4	\$0	\$0	\$0	\$0	-\$4	\$0	\$0
1245400 Total			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4
1247000	ELIGAWL LOANS (CSS)	0	\$362	\$362	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1247000	ELIGAWL LOANS (CSS)	0	\$16	\$16	\$0	\$0	\$0	\$0	\$0	\$16	\$0
1247000	ELIGAWL LOANS (CSS)	0	-\$7,001	-\$7,001	\$0	\$0	\$0	\$0	\$0	\$0	-\$7,001
1247000	ELIGAWL LOANS (CSS)	0	\$4,593	\$4,593	\$0	\$0	\$0	\$4,593	\$0	\$0	\$0
1247000	ELIGAWL LOANS (CSS)	0	\$1,910	\$1,910	\$0	\$0	\$1,910	\$0	\$0	\$0	\$0
1247000	ELIGAWL LOANS (CSS)	0	\$117	\$117	\$0	\$0	\$117	\$0	\$0	\$0	\$0
1247000	ELIGAWL LOANS (CSS)	0	\$5	\$5	\$0	\$0	\$5	\$0	\$0	\$0	\$0
1247000 Total			\$2	\$362	\$0	\$1,910	\$2	\$4,593	\$16	\$0	-\$7,001
1247100	CSS/ELI SYSTEM	0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1247100 Total			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1249000	RESV UNCOLL ESCAWZ	0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1249000	RESV UNCOLL ESCAWZ	0	-\$93	-\$93	\$0	\$0	\$0	\$0	\$0	\$0	-\$93
1249000	RESV UNCOLL ESCAWZ	0	-\$4	-\$4	\$0	\$0	\$0	-\$4	\$0	\$0	\$0
1249000	RESV UNCOLL ESCAWZ	0	-\$1	-\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1249000	RESV UNCOLL ESCAWZ	0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1249000 Total			-\$98	-\$98	\$0	\$0	\$0	-\$4	\$0	\$0	-\$93
1822200	UNRECOVER-TROJAN	185601	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1822200	UNRECOVER-TROJAN	185602	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1822200	UNRECOVER-TROJAN	185603	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1822200	UNRECOVER-TROJAN	185604	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1822200 Total			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1822410	UNRECOV PLANT-NAUGH	185825	\$402	\$402	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1822410	UNRECOV PLANT-NAUGH	185826	\$278	\$278	\$0	\$0	\$0	\$278	\$0	\$0	\$0
1822410 Total			\$679	\$679	\$0	\$0	\$0	\$278	\$0	\$0	\$0
1822600	UNRECOVER-TRAIL MTN	187056	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1822600	UNRECOVER-TRAIL MTN	187059	-\$10,608	-\$10,608	\$0	\$0	-\$2,710	-\$6,843	-\$1,000	-\$56	\$0
1822600	UNRECOVER-TRAIL MTN	187059	\$10,608	\$10,608	\$162	\$2,570	\$807	\$1,806	\$4,560	\$666	\$38
1822600 Total			\$0	\$162	\$2,570	\$807	-\$904	-\$2,283	-\$333	-\$19	\$0
1823150	FAS143 ARO REG ASSET	187503	\$182	\$182	\$0	\$0	\$0	\$0	\$0	\$0	\$182
1823150 Total			\$182	\$182	\$0	\$0	\$0	\$0	\$0	\$0	\$182
1823700	OTH REGA-ENERGY WES	120099	-\$230	-\$230	\$0	\$0	\$0	-\$59	-\$148	-\$22	-\$1
1823700	OTH REGA-ENERGY WES	132929	-\$39	-\$39	\$0	\$0	\$0	-\$10	-\$25	-\$4	\$0
1823700 Total			-\$269	-\$269	\$0	\$0	\$0	-\$69	-\$173	-\$26	-\$1



Regulatory Assets (Actuals)
 Average of Monthly Averages Ending - December 2014
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Mont	Utah	Idaho	FERC	Other
1823700	OTH REGA-ENERGY WES 140218	CAEE	-\$1,019	\$0	\$0	\$0	\$0	-\$2,815	-\$7,108	-\$1,038	-\$59
1823700	OTH REGA-ENERGY WES 140218	OTHER	-\$175	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823700	OTH REGA-ENERGY WES 140258	CAEE	\$7,089	\$0	\$0	\$0	\$0	\$1,811	\$4,572	\$668	\$38
1823700	OTH REGA-ENERGY WES 145268	OTHER	\$36	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823700	OTH REGA-ENERGY WES 146208	CAEE	\$98	\$0	\$0	\$0	\$0	\$25	\$63	\$9	\$1
1823700	OTH REGA-ENERGY WES 146208	OTHER	-\$168	\$0	\$0	\$0	\$0	-\$48	-\$121	-\$8	-\$1
1823700	OTH REGA-ENERGY WES 184758	CAEE	\$3,352	\$0	\$0	\$0	\$0	\$856	\$2,162	\$316	\$18
1823700	OTH REGA-ENERGY WES 186901	CAEE	\$45	\$0	\$0	\$0	\$0	\$11	\$29	\$4	\$0
1823700	OTH REGA-ENERGY WES 186902	CAEE	\$186	\$0	\$0	\$0	\$0	\$17	\$120	\$17	\$1
1823700	OTH REGA-ENERGY WES 186905	CAEE	\$67	\$0	\$0	\$0	\$0	\$17	\$43	\$6	\$0
1823700	OTH REGA-ENERGY WES 186806	CAEE	\$436	\$0	\$0	\$0	\$0	\$111	\$281	\$41	\$2
1823700	OTH REGA-ENERGY WES 186811	CAEE	\$3	\$0	\$0	\$0	\$0	\$1	\$2	\$0	\$0
1823700	OTH REGA-ENERGY WES 186820	CAEE	\$132	\$0	\$0	\$0	\$0	\$34	\$85	\$12	\$1
1823700	OTH REGA-ENERGY WES 186825	CAEE	\$230	\$0	\$0	\$0	\$0	\$59	\$148	\$22	\$1
1823700	OTH REGA-ENERGY WES 186826	CAEE	\$39	\$0	\$0	\$0	\$0	\$10	\$25	\$4	\$0
1823700	OTH REGA-ENERGY WES 186830	CAEE	\$130	\$0	\$0	\$0	\$0	\$33	\$84	\$12	\$1
1823700	OTH REGA-ENERGY WES 186833	CAEE	\$13	\$0	\$0	\$0	\$0	\$3	\$8	\$1	\$0
1823700	OTH REGA-ENERGY WES 186639	CAEE	\$124	\$0	\$0	\$0	\$0	\$32	\$80	\$12	\$1
1823700	OTH REGA-ENERGY WES 186840	CAEE	-\$1,274	\$0	\$0	\$0	\$0	-\$325	-\$822	-\$120	-\$7
1823700	OTH REGA-ENERGY WES 186881	CAEE	\$4,612	\$0	\$0	\$0	\$0	\$1,178	\$2,975	\$435	\$24
1823700	OTH REGA-ENERGY WES 187583	OTHER	-\$11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$11
1823700	OTH REGA-ENERGY WES 187583	OTHER	\$3,587	\$0	\$0	\$0	\$0	\$955	\$2,411	\$352	\$20
1823910	ENVIR CST UNDR AMORT 102463	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823910	ENVIR CST UNDR AMORT 102467	SO	\$98	\$23	\$23	\$6	\$15	\$45	\$6	\$6	\$0
1823910	ENVIR CST UNDR AMORT 102477	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823910	ENVIR CST UNDR AMORT 102570	SO	\$10	\$2	\$2	\$1	\$2	\$5	\$1	\$1	\$0
1823910	ENVIR CST UNDR AMORT 102571	SO	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823910	ENVIR CST UNDR AMORT 103407	SO	\$48	\$1	\$1	\$3	\$7	\$22	\$3	\$3	\$0
1823910	ENVIR CST UNDR AMORT 103408	SO	\$3,213	\$64	\$64	\$212	\$87	\$1,490	\$184	\$10	\$0
1823910	ENVIR CST UNDR AMORT 103409	SO	\$293	\$6	\$6	\$19	\$44	\$136	\$18	\$1	\$0
1823910	ENVIR CST UNDR AMORT 103410	SO	\$520	\$10	\$10	\$34	\$79	\$241	\$31	\$1	\$0
1823910	ENVIR CST UNDR AMORT 103411	SO	\$787	\$16	\$16	\$52	\$119	\$365	\$48	\$2	\$0
1823910	ENVIR CST UNDR AMORT 103412	SO	\$1,035	\$21	\$21	\$68	\$157	\$480	\$62	\$3	\$0
1823910	ENVIR CST UNDR AMORT 103413	SO	\$1,227	\$25	\$25	\$81	\$186	\$569	\$74	\$4	\$0
1823910	ENVIR CST UNDR AMORT 103414	SO	\$2	\$0	\$0	\$0	\$0	\$1	\$0	\$0	\$0
1823910	ENVIR CST UNDR AMORT 103415	SO	\$73	\$1	\$1	\$7	\$11	\$34	\$4	\$0	\$0
1823910	ENVIR CST UNDR AMORT 103416	SO	\$112	\$2	\$2	\$7	\$17	\$52	\$7	\$0	\$0
1823910	ENVIR CST UNDR AMORT 103417	SO	-\$93	-\$2	-\$2	-\$6	-\$14	-\$43	-\$6	\$0	\$0
1823910	ENVIR CST UNDR AMORT 103418	SO	\$114	\$2	\$2	\$8	\$17	\$53	\$7	\$0	\$0
1823910	ENVIR CST UNDR AMORT 103419	SO	\$571	\$11	\$11	\$34	\$87	\$265	\$34	\$1	\$0
1823910	ENVIR CST UNDR AMORT 103420	SO	\$384	\$8	\$8	\$25	\$58	\$178	\$23	\$1	\$0
1823910	ENVIR CST UNDR AMORT 103421	SO	\$169	\$3	\$3	\$11	\$26	\$79	\$10	\$1	\$0
1823910	ENVIR CST UNDR AMORT 103422	SO	\$62	\$2	\$2	\$19	\$5	\$12	\$5	\$0	\$0
1823910	ENVIR CST UNDR AMORT 103423	SO	\$116	\$2	\$2	\$7	\$18	\$54	\$7	\$0	\$0
1823910	ENVIR CST UNDR AMORT 103424	SO	\$94	\$2	\$2	\$8	\$13	\$39	\$5	\$0	\$0
1823910	ENVIR CST UNDR AMORT 103425	SO	\$121	\$2	\$2	\$8	\$18	\$56	\$7	\$0	\$0
1823910	ENVIR CST UNDR AMORT 103426	SO	\$2,618	\$52	\$52	\$173	\$397	\$1,215	\$158	\$8	\$0
1823910	ENVIR CST UNDR AMORT 103434	WA	-\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823910	ENVIR CST UNDR AMORT 103435	WA	-\$40	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823910	ENVIR CST UNDR AMORT 103436	WA	-\$59	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823910	ENVIR CST UNDR AMORT 103437	WA	-\$60	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823910	ENVIR CST UNDR AMORT 103438	WA	-\$80	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823910	ENVIR CST UNDR AMORT 103439	WA	-\$148	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823910	ENVIR CST UNDR AMORT 103440	WA	-\$762	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823910	ENVIR CST UNDR AMORT 103441	WA	\$26	\$1	\$1	\$6	\$4	\$12	\$2	\$0	\$0
1823910	ENVIR CST UNDR AMORT 103442	SO	\$27	\$1	\$1	\$6	\$2	\$4	\$2	\$0	\$0
1823910	ENVIR CST UNDR AMORT 103443	SO	\$66	\$2	\$2	\$20	\$13	\$40	\$5	\$0	\$0
1823910	ENVIR CST UNDR AMORT 103444	WA	-\$31	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0



Regulatory Assets (Actuals)
 Average of Monthly Averages Ending - December, 2014
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Mont	Utah	Idaho	FERG	Other
1823910	ENVR CST UNDR AMORT 103445	SO	\$165	\$3	\$39	\$11	\$25	\$77	\$10	\$0	\$0
1823910	ENVR CST UNDR AMORT 103446	SO	\$109	\$2	\$26	\$7	\$17	\$51	\$7	\$0	\$0
1823910	ENVR CST UNDR AMORT 103447	SO	\$19	\$2	\$19	\$5	\$12	\$37	\$5	\$0	\$0
1823910	ENVR CST UNDR AMORT 103448	SO	\$128	\$3	\$30	\$8	\$19	\$59	\$8	\$0	\$0
1823910	ENVR CST UNDR AMORT 103449	SO	\$246	\$5	\$58	\$16	\$37	\$114	\$16	\$1	\$1
1823910	ENVR CST UNDR AMORT 103450	SO	\$179	\$4	\$42	\$12	\$27	\$63	\$11	\$1	\$1
1823910	ENVR CST UNDR AMORT 103451	SO	\$60	\$1	\$12	\$2	\$8	\$23	\$3	\$0	\$0
1823910	ENVR CST UNDR AMORT 103452	SO	\$167	\$3	\$39	\$11	\$25	\$77	\$10	\$1	\$1
1823910	ENVR CST UNDR AMORT 103453	SO	\$23	\$0	\$5	\$0	\$3	\$0	\$1	\$0	\$0
1823910	ENVR CST UNDR AMORT 103454	SO	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823910	ENVR CST UNDR AMORT 103455	SO	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823910	ENVR CST UNDR AMORT 103456	SO	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823910	ENVR CST UNDR AMORT 103457	SO	\$37	\$8	\$93	\$26	\$60	\$184	\$24	\$1	\$1
1823910	ENVR CST UNDR AMORT 103458	SO	\$90	\$0	\$20	\$5	\$12	\$36	\$5	\$0	\$0
1823910	ENVR CST UNDR AMORT 103459	SO	\$48	\$1	\$11	\$3	\$7	\$22	\$3	\$0	\$0
1823910	ENVR CST UNDR AMORT 103460	SO	\$61	\$1	\$14	\$4	\$9	\$28	\$4	\$0	\$0
1823910	ENVR CST UNDR AMORT 103461	SO	\$89	\$1	\$16	\$5	\$10	\$32	\$4	\$0	\$0
1823910	ENVR CST UNDR AMORT 103462	SO	\$1,155	\$23	\$272	\$76	\$175	\$536	\$70	\$3	\$3
1823910	ENVR CST UNDR AMORT 103464	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823910	ENVR CST UNDR AMORT 103465	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823910	ENVR CST UNDR AMORT 103466	SO	\$1,207	\$24	\$284	\$80	\$183	\$560	\$73	\$4	\$4
1823910	ENVR CST UNDR AMORT 103467	SO	\$31	\$1	\$7	\$2	\$5	\$15	\$2	\$0	\$0
1823910	ENVR CST UNDR AMORT 103585	OTHER	\$86	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$86
1823910	ENVR CST UNDR AMORT 103737	SO	\$29	\$1	\$7	\$2	\$4	\$14	\$2	\$0	\$0
1823910	ENVR CST UNDR AMORT 103851	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823910	ENVR CST UNDR AMORT 103852	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823910	ENVR CST UNDR AMORT 103863	SO	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823910	1823910 Total	SO	\$14,864	\$319	\$3,755	-\$138	\$2,421	\$7,408	\$964	\$48	\$86
1823920	DSR COSTS AMORTIZED 102030	OTHER	\$5,065	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,065
1823920	DSR COSTS AMORTIZED 102032	INDUSTRIAL FINANSWER - WASHINGTON	\$26,333	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$26,333
1823920	DSR COSTS AMORTIZED 102033	LOW INCOME - WASHINGTON	\$8,907	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$8,907
1823920	DSR COSTS AMORTIZED 102034	SELF AUDIT - WASHINGTON	\$14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$14
1823920	DSR COSTS AMORTIZED 102036	COMMERCIAL SMALL RETROFIT - WASHINGTON	\$788	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$788
1823920	DSR COSTS AMORTIZED 102037	INDUSTRIAL SMALL RETROFIT - WASHINGTON	\$13	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$13
1823920	DSR COSTS AMORTIZED 102038	COMMERCIAL RETROFIT LIGHTING - WASHINGTON	\$624	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$624
1823920	DSR COSTS AMORTIZED 102039	INDUSTRIAL RETROFIT LIGHTING-WA	\$88	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$88
1823920	DSR COSTS AMORTIZED 102040	NEEA - WASHINGTON	\$9,015	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$9,015
1823920	DSR COSTS AMORTIZED 102043	ENERGY CODE DEVELOPMENT	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2
1823920	DSR COSTS AMORTIZED 102044	HOME COMFORT - WASHINGTON	\$162	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$162
1823920	DSR COSTS AMORTIZED 102045	WEATHERIZATION - WASHINGTON	\$22	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$22
1823920	DSR COSTS AMORTIZED 102046	HASSLE FREE	\$41	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$41
1823920	DSR COSTS AMORTIZED 102072	COMPACT FLUORESCENT LAMPS - WASHINGTON	\$1,183	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,183
1823920	DSR COSTS AMORTIZED 102127	RESIDENTIAL PROGRAM RESEARCH - WA	\$24	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$24
1823920	DSR COSTS AMORTIZED 102128	WA REVENUE RECOVERY - SBC OFFSET	-\$89,122	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$89,122
1823920	DSR COSTS AMORTIZED 102131	ENERGY FINANSWER - UTAH 2001/2002	\$1,280	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,280
1823920	DSR COSTS AMORTIZED 102133	INDUSTRIAL FINANSWER - UTAH 2001/2002	\$1,353	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,353
1823920	DSR COSTS AMORTIZED 102138	COMPACT FLUOR LAMPS (CFL) UT 2001/2002	\$4,202	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,202
1823920	DSR COSTS AMORTIZED 102147	COMMERCIAL SMALL RETROFIT - UT 2001/2002	\$848	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$848
1823920	DSR COSTS AMORTIZED 102148	INDUSTRIAL SMALL RETROFIT - UT 2002	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED 102149	COMMERCIAL RETROFIT LIGHTING - UT 2001/2	\$498	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$498
1823920	DSR COSTS AMORTIZED 102150	INDUSTRIAL RETROFIT LIGHTING - UT 2001/2	\$82	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$82
1823920	DSR COSTS AMORTIZED 102185	WEB AUDIT PILOT - WA	\$527	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$527
1823920	DSR COSTS AMORTIZED 102186	APPLIANCE REBATE - WA	\$18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$18
1823920	DSR COSTS AMORTIZED 102195	INDUSTRIAL RETROFIT LIGHTING - UT 2002	\$71	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$71
1823920	DSR COSTS AMORTIZED 102196	POWER FORWARD UT 2002	\$115	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$115
1823920	DSR COSTS AMORTIZED 102205	AVC LOAD CONTROL PGM - RESIDENTIAL - UT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED 102206	SCHOOL ENERGY EDUCATION - WA	\$3,663	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,663
1823920	DSR COSTS AMORTIZED 102209	AIR CONDITIONING - UT 2002	\$24	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$24
1823920	DSR COSTS AMORTIZED 102210	HASSLEFREE EFFICIENCY - IDU 2003	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0



Regulatory Assets (Actuals)
 Average of Monthly Averages Ending - December 2014
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Mont	Utah	Idaho	FERC	Other
182.3920	DSR COSTS AMORTIZED 102213	OTHER	\$1,509	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,509
182.3920	DSR COSTS AMORTIZED 102214	OTHER	\$3,420	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,420
182.3920	DSR COSTS AMORTIZED 102223	OTHER	\$460	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$460
182.3920	DSR COSTS AMORTIZED 102225	OTHER	\$2,564	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,564
182.3920	DSR COSTS AMORTIZED 102226	OTHER	\$1,187	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,187
182.3920	DSR COSTS AMORTIZED 102227	OTHER	\$895	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$895
182.3920	DSR COSTS AMORTIZED 102228	OTHER	\$13	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$13
182.3920	DSR COSTS AMORTIZED 102229	OTHER	\$1,542	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,542
182.3920	DSR COSTS AMORTIZED 102230	OTHER	\$1,698	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,698
182.3920	DSR COSTS AMORTIZED 102231	OTHER	\$191	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$191
182.3920	DSR COSTS AMORTIZED 102232	OTHER	\$14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$14
182.3920	DSR COSTS AMORTIZED 102233	OTHER	\$27	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$27
182.3920	DSR COSTS AMORTIZED 102245	OTHER	\$973	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$973
182.3920	DSR COSTS AMORTIZED 102327	OTHER	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4
182.3920	DSR COSTS AMORTIZED 102328	OTHER	\$7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7
182.3920	DSR COSTS AMORTIZED 102336	OTHER	\$22	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$22
182.3920	DSR COSTS AMORTIZED 102337	OTHER	\$3,981	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,981
182.3920	DSR COSTS AMORTIZED 102338	OTHER	\$2,910	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,910
182.3920	DSR COSTS AMORTIZED 102339	OTHER	\$3,026	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,026
182.3920	DSR COSTS AMORTIZED 102340	OTHER	\$1,547	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,547
182.3920	DSR COSTS AMORTIZED 102341	OTHER	\$285	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$285
182.3920	DSR COSTS AMORTIZED 102342	OTHER	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1
182.3920	DSR COSTS AMORTIZED 102343	OTHER	\$1,227	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,227
182.3920	DSR COSTS AMORTIZED 102344	OTHER	\$2,562	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,562
182.3920	DSR COSTS AMORTIZED 102345	OTHER	\$51	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$51
182.3920	DSR COSTS AMORTIZED 102346	OTHER	\$230	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$230
182.3920	DSR COSTS AMORTIZED 102347	OTHER	\$54	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$54
182.3920	DSR COSTS AMORTIZED 102348	OTHER	\$89	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$89
182.3920	DSR COSTS AMORTIZED 102349	OTHER	\$129	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$129
182.3920	DSR COSTS AMORTIZED 102351	IDU	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2
182.3920	DSR COSTS AMORTIZED 102360	WYP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
182.3920	DSR COSTS AMORTIZED 102362	WYP	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1
182.3920	DSR COSTS AMORTIZED 102363	WYP	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2
182.3920	DSR COSTS AMORTIZED 102364	WYP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
182.3920	DSR COSTS AMORTIZED 102443	OTHER	\$561	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$561
182.3920	DSR COSTS AMORTIZED 102444	OTHER	\$76	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$76
182.3920	DSR COSTS AMORTIZED 102458	OTHER	\$9,241	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$9,241
182.3920	DSR COSTS AMORTIZED 102459	OTHER	\$3,268	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,268
182.3920	DSR COSTS AMORTIZED 102460	OTHER	\$446	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$446
182.3920	DSR COSTS AMORTIZED 102461	OTHER	\$146	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$146
182.3920	DSR COSTS AMORTIZED 102462	OTHER	\$419,707	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$419,707
182.3920	DSR COSTS AMORTIZED 102502	OTHER	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2
182.3920	DSR COSTS AMORTIZED 102503	OTHER	\$23	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$23
182.3920	DSR COSTS AMORTIZED 102504	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
182.3920	DSR COSTS AMORTIZED 102506	IDU	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1
182.3920	DSR COSTS AMORTIZED 102507	IDU	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1
182.3920	DSR COSTS AMORTIZED 102508	IDU	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1
182.3920	DSR COSTS AMORTIZED 102518	IDU	\$5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5
182.3920	DSR COSTS AMORTIZED 102525	IDU	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1
182.3920	DSR COSTS AMORTIZED 102528	IDU	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1
182.3920	DSR COSTS AMORTIZED 102529	IDU	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1
182.3920	DSR COSTS AMORTIZED 102530	IDU	\$11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$11
182.3920	DSR COSTS AMORTIZED 102532	OTHER	\$48	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$48
182.3920	DSR COSTS AMORTIZED 102533	OTHER	\$3,306	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,306
182.3920	DSR COSTS AMORTIZED 102534	OTHER	\$3,090	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,090
182.3920	DSR COSTS AMORTIZED 102535	OTHER	\$2,347	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,347
182.3920	DSR COSTS AMORTIZED 102536	OTHER	\$65	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$65
182.3920	DSR COSTS AMORTIZED 102537	OTHER	\$223	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$223
182.3920	DSR COSTS AMORTIZED 102539	OTHER	\$1,476	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,476



Regulatory Assets (Actuals)
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 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Mont	Utah	Idaho	FERC	Other
1823920	DSR COSTS AMORTIZED 1023940	OTHER	\$3,485	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,485
1823920	DSR COSTS AMORTIZED 102541	OTHER	\$60	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$60
1823920	DSR COSTS AMORTIZED 102543	OTHER	\$30	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$30
1823920	DSR COSTS AMORTIZED 102544	OTHER	\$67	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$67
1823920	DSR COSTS AMORTIZED 102545	OTHER	\$103	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$103
1823920	DSR COSTS AMORTIZED 102546	OTHER	\$944	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$944
1823920	DSR COSTS AMORTIZED 102547	OTHER	\$1,987	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,987
1823920	DSR COSTS AMORTIZED 102548	OTHER	\$421	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$421
1823920	DSR COSTS AMORTIZED 102549	OTHER	\$105	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$105
1823920	DSR COSTS AMORTIZED 102550	OTHER	\$36	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$36
1823920	DSR COSTS AMORTIZED 102552	WYP	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1
1823920	DSR COSTS AMORTIZED 102553	WYP	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4
1823920	DSR COSTS AMORTIZED 102554	WYP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED 102555	WYP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED 102556	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED 102562	OTHER	\$53	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$53
1823920	DSR COSTS AMORTIZED 102568	OTHER	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3
1823920	DSR COSTS AMORTIZED 102702	WYP	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1
1823920	DSR COSTS AMORTIZED 102703	WYP	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1
1823920	DSR COSTS AMORTIZED 102706	OTHER	\$119	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$119
1823920	DSR COSTS AMORTIZED 102708	OTHER	\$3,752	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,752
1823920	DSR COSTS AMORTIZED 102709	OTHER	\$8,624	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$8,624
1823920	DSR COSTS AMORTIZED 102710	OTHER	\$1,499	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,499
1823920	DSR COSTS AMORTIZED 102712	OTHER	\$2,187	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,187
1823920	DSR COSTS AMORTIZED 102713	OTHER	\$2,748	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,748
1823920	DSR COSTS AMORTIZED 102717	OTHER	\$65	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$65
1823920	DSR COSTS AMORTIZED 102718	OTHER	\$122	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$122
1823920	DSR COSTS AMORTIZED 102719	OTHER	\$1,848	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,848
1823920	DSR COSTS AMORTIZED 102721	OTHER	\$2,469	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,469
1823920	DSR COSTS AMORTIZED 102722	OTHER	\$536	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$536
1823920	DSR COSTS AMORTIZED 102723	OTHER	\$211	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$211
1823920	DSR COSTS AMORTIZED 102725	OTHER	\$8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$8
1823920	DSR COSTS AMORTIZED 102726	OTHER	\$241	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$241
1823920	DSR COSTS AMORTIZED 102759	OTHER	\$8,921	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$8,921
1823920	DSR COSTS AMORTIZED 102760	OTHER	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4
1823920	DSR COSTS AMORTIZED 102761	OTHER	\$-33,904	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$-33,904
1823920	DSR COSTS AMORTIZED 102788	WYP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED 102789	WYP	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1
1823920	DSR COSTS AMORTIZED 102789	WYP	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1
1823920	DSR COSTS AMORTIZED 102790	WYP	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1
1823920	DSR COSTS AMORTIZED 102791	WYP	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1
1823920	DSR COSTS AMORTIZED 102792	WYP	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1
1823920	DSR COSTS AMORTIZED 102796	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED 102798	WYP	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1
1823920	DSR COSTS AMORTIZED 102799	WYP	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1
1823920	DSR COSTS AMORTIZED 102802	WYP	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3
1823920	DSR COSTS AMORTIZED 102803	WYP	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2
1823920	DSR COSTS AMORTIZED 102804	WYP	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1
1823920	DSR COSTS AMORTIZED 102805	WYP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED 102806	WYP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED 102807	WYP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED 102819	OTHER	\$5,982	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,982
1823920	DSR COSTS AMORTIZED 102820	OTHER	\$883	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$883
1823920	DSR COSTS AMORTIZED 102821	OTHER	\$1,952	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,952
1823920	DSR COSTS AMORTIZED 102821	OTHER	\$3,369	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,369
1823920	DSR COSTS AMORTIZED 102823	OTHER	\$117	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$117
1823920	DSR COSTS AMORTIZED 102824	OTHER	\$50	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$50
1823920	DSR COSTS AMORTIZED 102825	OTHER	\$3,399	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,399
1823920	DSR COSTS AMORTIZED 102826	OTHER	\$61	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$61



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 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc.	Total	Calif	Oregon	Wash	Mont	Utah	Idaho	FERC	Other
1823920	DSR COSTS AMORTIZED 102827	OTHER	\$108	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$108
1823920	DSR COSTS AMORTIZED 102828	OTHER	\$1,936	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,936
1823920	DSR COSTS AMORTIZED 102829	OTHER	\$3,277	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,277
1823920	DSR COSTS AMORTIZED 102830	OTHER	\$968	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$968
1823920	DSR COSTS AMORTIZED 102831	OTHER	\$187	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$187
1823920	DSR COSTS AMORTIZED 102833	OTHER	\$277	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$277
1823920	DSR COSTS AMORTIZED 102834	OTHER	\$3,034	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,034
1823920	DSR COSTS AMORTIZED 102883	CA	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2
1823920	DSR COSTS AMORTIZED 102885	WYP	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3
1823920	DSR COSTS AMORTIZED 102886	WYP	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3
1823920	DSR COSTS AMORTIZED 102888	WYP	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1
1823920	DSR COSTS AMORTIZED 102890	WYP	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1
1823920	DSR COSTS AMORTIZED 102891	WYP	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1
1823920	DSR COSTS AMORTIZED 102892	WYP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED 102893	WYP	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1
1823920	DSR COSTS AMORTIZED 102894	WYP	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2
1823920	DSR COSTS AMORTIZED 102906	OTHER	\$7,175	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,175
1823920	DSR COSTS AMORTIZED 102908	OTHER	\$526	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$526
1823920	DSR COSTS AMORTIZED 102909	OTHER	\$3,466	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,466
1823920	DSR COSTS AMORTIZED 102910	OTHER	\$4,289	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,289
1823920	DSR COSTS AMORTIZED 102911	OTHER	\$127	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$127
1823920	DSR COSTS AMORTIZED 102912	OTHER	\$50	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$50
1823920	DSR COSTS AMORTIZED 102913	OTHER	\$2,570	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,570
1823920	DSR COSTS AMORTIZED 102914	OTHER	\$83	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$83
1823920	DSR COSTS AMORTIZED 102915	OTHER	\$126	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$126
1823920	DSR COSTS AMORTIZED 102916	OTHER	\$1,664	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,664
1823920	DSR COSTS AMORTIZED 102917	OTHER	\$3,791	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,791
1823920	DSR COSTS AMORTIZED 102918	OTHER	\$1,133	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,133
1823920	DSR COSTS AMORTIZED 102919	OTHER	\$1,083	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,083
1823920	DSR COSTS AMORTIZED 102920	OTHER	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4
1823920	DSR COSTS AMORTIZED 102921	OTHER	\$762	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$762
1823920	DSR COSTS AMORTIZED 102922	OTHER	\$7,817	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,817
1823920	DSR COSTS AMORTIZED 102926	OTHER	\$9,817	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$9,817
1823920	DSR COSTS AMORTIZED 102977	OTHER	\$500	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$500
1823920	DSR COSTS AMORTIZED 102978	OTHER	\$2,632	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,632
1823920	DSR COSTS AMORTIZED 102979	OTHER	\$5,215	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,215
1823920	DSR COSTS AMORTIZED 102980	OTHER	\$162	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$162
1823920	DSR COSTS AMORTIZED 102981	OTHER	\$50	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$50
1823920	DSR COSTS AMORTIZED 102982	OTHER	\$2,339	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,339
1823920	DSR COSTS AMORTIZED 102983	OTHER	\$53	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$53
1823920	DSR COSTS AMORTIZED 102984	OTHER	\$72	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$72
1823920	DSR COSTS AMORTIZED 102985	OTHER	\$1,446	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,446
1823920	DSR COSTS AMORTIZED 102986	OTHER	\$3,258	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,258
1823920	DSR COSTS AMORTIZED 102988	OTHER	\$776	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$776
1823920	DSR COSTS AMORTIZED 102989	OTHER	\$947	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$947
1823920	DSR COSTS AMORTIZED 102990	OTHER	\$2,732	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,732
1823920	DSR COSTS AMORTIZED 102991	OTHER	\$25,439	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$25,439
1823920	DSR COSTS AMORTIZED 102992	OTHER	\$21	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$21
1823920	DSR COSTS AMORTIZED 102993	OTHER	\$96	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$96
1823920	DSR COSTS AMORTIZED 102995	OTHER	\$140	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$140
1823920	DSR COSTS AMORTIZED 102996	OTHER	\$439	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$439
1823920	DSR COSTS AMORTIZED 102997	OTHER	\$98	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$98
1823920	DSR COSTS AMORTIZED 102998	OTHER	\$139	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$139
1823920	DSR COSTS AMORTIZED 102999	OTHER	\$59	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$59
1823920	DSR COSTS AMORTIZED 103000	OTHER	\$5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5
1823920	DSR COSTS AMORTIZED 103001	OTHER	\$12	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$12
1823920	DSR COSTS AMORTIZED 103003	OTHER	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2



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

Primary Account	Secondary Account	Alloc.	Total	Calif	Oregon	Wash	Mont	Utah	Idaho	FERC	Other
1823920	DSR COSTS AMORTIZED 103004	OTHER	\$2	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED 103005	OTHER	\$236	\$236	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED 103006	OTHER	\$34	\$34	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED 103007	OTHER	\$40	\$40	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED 103008	OTHER	\$34	\$34	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED 103012	OTHER	\$6,987	\$6,987	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED 103013	OTHER	\$7,070	\$7,070	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED 103014	OTHER	\$6,002	\$6,002	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED 103031	OTHER	\$571	\$571	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED 103059	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED 103071	OTHER	\$4,836	\$4,836	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED 103072	OTHER	\$1,490	\$1,490	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED 103073	OTHER	\$3,246	\$3,246	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED 103074	OTHER	\$4,524	\$4,524	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED 103075	OTHER	\$258	\$258	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED 103076	OTHER	\$50	\$50	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED 103077	OTHER	\$2,370	\$2,370	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED 103078	OTHER	\$187	\$187	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED 103079	OTHER	\$330	\$330	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED 103080	OTHER	\$2,605	\$2,605	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED 103081	OTHER	\$4,107	\$4,107	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED 103082	OTHER	\$1,019	\$1,019	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED 103083	OTHER	\$986	\$986	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED 103085	OTHER	\$2,513	\$2,513	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED 103086	OTHER	\$16,876	\$16,876	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED 103087	OTHER	\$1,485	\$1,485	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED 103089	OTHER	\$11	\$11	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED 103090	OTHER	\$669	\$669	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED 103092	OTHER	\$176	\$176	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED 103093	OTHER	\$740	\$740	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED 103094	OTHER	\$49	\$49	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED 103095	OTHER	\$65	\$65	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED 103096	OTHER	\$127	\$127	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED 103097	OTHER	\$3	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED 103098	OTHER	\$12	\$12	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED 103099	OTHER	\$687	\$687	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED 103100	OTHER	\$55	\$55	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED 103101	OTHER	\$186	\$186	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED 103102	OTHER	\$125	\$125	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED 103103	OTHER	\$1	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED 103104	OTHER	\$3	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED 103137	OTHER	\$724	\$724	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED 103163	OTHER	\$3	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED 103164	OTHER	\$30	\$30	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED 103165	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED 103168	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED 103169	OTHER	\$27	\$27	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED 103181	OTHER	\$6,498	\$6,498	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED 103182	OTHER	\$1,305	\$1,305	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED 103183	OTHER	\$3,647	\$3,647	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED 103184	OTHER	\$5,016	\$5,016	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED 103185	OTHER	\$255	\$255	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED 103186	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED 103187	OTHER	\$1,890	\$1,890	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED 103188	OTHER	\$126	\$126	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED 103189	OTHER	\$240	\$240	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED 103190	OTHER	\$3,071	\$3,071	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED 103191	OTHER	\$4,607	\$4,607	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED 103192	OTHER	\$1,233	\$1,233	\$0	\$0	\$0	\$0	\$0	\$0	\$0



Regulatory Assets (Actuals)
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 (Allocated in Thousands)

Primary Account	Secondary Account	Alice	Total	Calif	Oregon	Wash	Mont	Utah	Idaho	FERC	Other
1823920	DSR COSTS AMORTIZED 103193	OTHER	\$411	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$411
1823920	DSR COSTS AMORTIZED 103195	OTHER	\$2,513	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,513
1823920	DSR COSTS AMORTIZED 103196	OTHER	\$11,360	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$11,360
1823920	DSR COSTS AMORTIZED 103197	OTHER	\$1,437	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,437
1823920	DSR COSTS AMORTIZED 103199	OTHER	\$30	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$30
1823920	DSR COSTS AMORTIZED 103200	OTHER	\$433	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$433
1823920	DSR COSTS AMORTIZED 103202	OTHER	\$183	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$183
1823920	DSR COSTS AMORTIZED 103203	OTHER	\$1,070	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,070
1823920	DSR COSTS AMORTIZED 103204	OTHER	\$42	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$42
1823920	DSR COSTS AMORTIZED 103206	OTHER	\$168	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$168
1823920	DSR COSTS AMORTIZED 103208	OTHER	\$268	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$268
1823920	DSR COSTS AMORTIZED 103209	OTHER	\$994	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$994
1823920	DSR COSTS AMORTIZED 103210	OTHER	\$55	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$55
1823920	DSR COSTS AMORTIZED 103211	OTHER	\$51	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$51
1823920	DSR COSTS AMORTIZED 103212	OTHER	\$98	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$98
1823920	DSR COSTS AMORTIZED 103213	OTHER	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3
1823920	DSR COSTS AMORTIZED 103214	OTHER	\$11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$11
1823920	DSR COSTS AMORTIZED 103217	OTHER	\$817	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$817
1823920	DSR COSTS AMORTIZED 103277	OTHER	\$388	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$388
1823920	DSR COSTS AMORTIZED 103280	OTHER	\$266	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$266
1823920	DSR COSTS AMORTIZED 103291	OTHER	\$1,909	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,909
1823920	DSR COSTS AMORTIZED 103292	OTHER	\$7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7
1823920	DSR COSTS AMORTIZED 103293	OTHER	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1
1823920	DSR COSTS AMORTIZED 103295	OTHER	\$75	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$75
1823920	DSR COSTS AMORTIZED 103299	OTHER	\$74	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$74
1823920	DSR COSTS AMORTIZED 103300	OTHER	\$110	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$110
1823920	DSR COSTS AMORTIZED 103306	OTHER	\$349	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$349
1823920	DSR COSTS AMORTIZED 103311	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED 103324	OTHER	\$5,794	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,794
1823920	DSR COSTS AMORTIZED 103325	OTHER	\$1,470	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,470
1823920	DSR COSTS AMORTIZED 103326	OTHER	\$6,899	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,899
1823920	DSR COSTS AMORTIZED 103327	OTHER	\$2,935	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,935
1823920	DSR COSTS AMORTIZED 103328	OTHER	\$177	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$177
1823920	DSR COSTS AMORTIZED 103330	OTHER	\$1,474	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,474
1823920	DSR COSTS AMORTIZED 103331	OTHER	\$172	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$172
1823920	DSR COSTS AMORTIZED 103332	OTHER	\$429	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$429
1823920	DSR COSTS AMORTIZED 103333	OTHER	\$1,943	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,943
1823920	DSR COSTS AMORTIZED 103334	OTHER	\$6,221	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,221
1823920	DSR COSTS AMORTIZED 103335	OTHER	\$1,280	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,280
1823920	DSR COSTS AMORTIZED 103336	OTHER	\$460	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$460
1823920	DSR COSTS AMORTIZED 103337	OTHER	\$2,097	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,097
1823920	DSR COSTS AMORTIZED 103338	OTHER	\$11,113	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$11,113
1823920	DSR COSTS AMORTIZED 103339	OTHER	\$1,836	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,836
1823920	DSR COSTS AMORTIZED 103340	OTHER	\$-30	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$-30
1823920	DSR COSTS AMORTIZED 103341	OTHER	\$6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6
1823920	DSR COSTS AMORTIZED 103342	OTHER	\$21	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$21
1823920	DSR COSTS AMORTIZED 103343	OTHER	\$534	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$534
1823920	DSR COSTS AMORTIZED 103344	OTHER	\$606	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$606
1823920	DSR COSTS AMORTIZED 103348	OTHER	\$169	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$169
1823920	DSR COSTS AMORTIZED 103350	OTHER	\$904	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$904
1823920	DSR COSTS AMORTIZED 103351	OTHER	\$31	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$31
1823920	DSR COSTS AMORTIZED 103352	OTHER	\$143	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$143
1823920	DSR COSTS AMORTIZED 103353	OTHER	\$170	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$170
1823920	DSR COSTS AMORTIZED 103354	OTHER	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4



Regulatory Assets (Actuals)
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Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Mont	Utah	Idaho	FERC	Other
182-3920	DSR COSTS AMORTIZED 103355	OTHER	\$60	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
182-3920	DSR COSTS AMORTIZED 103356	OTHER	\$1,203	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,203
182-3920	DSR COSTS AMORTIZED 103357	OTHER	\$58	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$58
182-3920	DSR COSTS AMORTIZED 103358	OTHER	\$59	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$59
182-3920	DSR COSTS AMORTIZED 103359	OTHER	\$205	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$205
182-3920	DSR COSTS AMORTIZED 103360	OTHER	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1
182-3920	DSR COSTS AMORTIZED 103361	OTHER	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1
182-3920	DSR COSTS AMORTIZED 103363	OTHER	\$33	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$33
182-3920	DSR COSTS AMORTIZED 103364	OTHER	\$155	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$155
182-3920	DSR COSTS AMORTIZED 103365	OTHER	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1
182-3920	DSR COSTS AMORTIZED 103366	OTHER	\$35	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$35
182-3920	DSR COSTS AMORTIZED 103367	OTHER	\$30	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$30
182-3920	DSR COSTS AMORTIZED 103368	OTHER	\$-27	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$-27
182-3920	DSR COSTS AMORTIZED 103493	OTHER	\$8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$8
182-3920	DSR COSTS AMORTIZED 103496	OTHER	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2
182-3920	DSR COSTS AMORTIZED 103497	OTHER	\$42	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$42
182-3920	DSR COSTS AMORTIZED 103623	OTHER	\$38	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$38
182-3920	DSR COSTS AMORTIZED 103646	OTHER	\$10,293	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$10,293
182-3920	DSR COSTS AMORTIZED 103647	OTHER	\$66	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$66
182-3920	DSR COSTS AMORTIZED 103648	OTHER	\$1,445	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,445
182-3920	DSR COSTS AMORTIZED 103649	OTHER	\$2,168	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,168
182-3920	DSR COSTS AMORTIZED 103651	OTHER	\$120	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$120
182-3920	DSR COSTS AMORTIZED 103653	OTHER	\$1,544	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,544
182-3920	DSR COSTS AMORTIZED 103654	OTHER	\$116	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$116
182-3920	DSR COSTS AMORTIZED 103655	OTHER	\$319	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$319
182-3920	DSR COSTS AMORTIZED 103656	OTHER	\$1,314	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,314
182-3920	DSR COSTS AMORTIZED 103657	OTHER	\$8,290	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$8,290
182-3920	DSR COSTS AMORTIZED 103658	OTHER	\$1,444	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,444
182-3920	DSR COSTS AMORTIZED 103660	OTHER	\$807	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$807
182-3920	DSR COSTS AMORTIZED 103661	OTHER	\$20,289	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$20,289
182-3920	DSR COSTS AMORTIZED 103662	OTHER	\$1,408	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,408
182-3920	DSR COSTS AMORTIZED 103666	OTHER	\$70	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$70
182-3920	DSR COSTS AMORTIZED 103671	OTHER	\$765	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$765
182-3920	DSR COSTS AMORTIZED 103673	OTHER	\$135	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$135
182-3920	DSR COSTS AMORTIZED 103675	OTHER	\$27	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$27
182-3920	DSR COSTS AMORTIZED 103676	OTHER	\$965	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$965
182-3920	DSR COSTS AMORTIZED 103677	OTHER	\$130	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$130
182-3920	DSR COSTS AMORTIZED 103678	OTHER	\$884	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$884
182-3920	DSR COSTS AMORTIZED 103680	OTHER	\$41	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$41
182-3920	DSR COSTS AMORTIZED 103681	OTHER	\$424	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$424
182-3920	DSR COSTS AMORTIZED 103682	OTHER	\$169	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$169
182-3920	DSR COSTS AMORTIZED 103683	OTHER	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2
182-3920	DSR COSTS AMORTIZED 103684	OTHER	\$1,234	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,234
182-3920	DSR COSTS AMORTIZED 103685	OTHER	\$85	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$85
182-3920	DSR COSTS AMORTIZED 103686	OTHER	\$28	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$28
182-3920	DSR COSTS AMORTIZED 103687	OTHER	\$58	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$58
182-3920	DSR COSTS AMORTIZED 103688	OTHER	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2
182-3920	DSR COSTS AMORTIZED 103689	OTHER	\$6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6
182-3920	DSR COSTS AMORTIZED 103690	OTHER	\$178	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$178
182-3920	DSR COSTS AMORTIZED 103691	OTHER	\$10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$10
182-3920	DSR COSTS AMORTIZED 103692	OTHER	\$38	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$38
182-3920	DSR COSTS AMORTIZED 103694	OTHER	\$26	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$26
182-3920	DSR COSTS AMORTIZED 103695	OTHER	\$435	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$435
182-3920	DSR COSTS AMORTIZED 103700	OTHER	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2
182-3920	DSR COSTS AMORTIZED 103701	OTHER	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2



Regulatory Assets (Actuals)
 Average of Monthly Averages Ending - December 2014
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc.	Total	Calif	Oregon	Wash	Mont	Utah	Idaho	FERC	Other
1823920	DSR COSTS AMORTIZED 103732	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED 103734	COMMERCIAL (WSB) WATSMART BUSINESS - UT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED 103735	INDUSTRIAL (WSB) WATSMART BUSINESS - UT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED 103740	WSB - WATSMART BUSINESS - UT - 2013	\$12	\$12	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED 103741	COMMERCIAL (WSB) WATSMART BUSINESS - WA	\$556	\$556	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED 103742	INDUSTRIAL WATSMART BUSINESS - WA-2013	\$820	\$820	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED 103743	WSB - WATSMART BUSINESS - WA-2013	\$415	\$415	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED 103745	AGRICULTURAL (WSB) WATSMART BUSINESS - WA	\$26	\$26	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED 103754	CALIFORNIA DSM EXPENSE - 2014	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED 103756	PORTFOLIO - IDAHO 2014	\$13	\$13	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED 103757	AIR LOAD CONTROL - RESIDENTIAL/UTAH - 20	\$16,152	\$16,152	\$0	\$0	\$0	\$0	\$0	\$0	\$16,152
1823920	DSR COSTS AMORTIZED 103758	AGRICULTURAL FINANSWER EXPRESS - UTAH - 2	\$1	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$1
1823920	DSR COSTS AMORTIZED 103759	AIR CONDITIONING - UTAH - 2014	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED 103760	COMMERCIAL FINANSWER EXPRESS - UTAH - 20	\$361	\$361	\$0	\$0	\$0	\$0	\$0	\$0	\$361
1823920	DSR COSTS AMORTIZED 103761	ENERGY FINANSWER - UTAH - 2014	\$33	\$33	\$0	\$0	\$0	\$0	\$0	\$0	\$33
1823920	DSR COSTS AMORTIZED 103762	HOME ENERGY EFFICIENT PROG - UT 2014	\$11,359	\$11,359	\$0	\$0	\$0	\$0	\$0	\$0	\$11,359
1823920	DSR COSTS AMORTIZED 103763	HOME ENERGY REPORTING - UT 2014	\$24	\$24	\$0	\$0	\$0	\$0	\$0	\$0	\$24
1823920	DSR COSTS AMORTIZED 103764	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	\$56	\$56	\$0	\$0	\$0	\$0	\$0	\$0	\$56
1823920	DSR COSTS AMORTIZED 103765	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	\$128	\$128	\$0	\$0	\$0	\$0	\$0	\$0	\$128
1823920	DSR COSTS AMORTIZED 103766	IRRIGATION LOAD CONTROL - UTAH - 2014	\$139	\$139	\$0	\$0	\$0	\$0	\$0	\$0	\$139
1823920	DSR COSTS AMORTIZED 103767	LOW INCOME - UTAH - 2014	\$74	\$74	\$0	\$0	\$0	\$0	\$0	\$0	\$74
1823920	DSR COSTS AMORTIZED 103768	OUTREACH AND COMMUNICATIONS - UT 2014	\$618	\$618	\$0	\$0	\$0	\$0	\$0	\$0	\$618
1823920	DSR COSTS AMORTIZED 103769	PORTFOLIO - UTAH 2014	\$132	\$132	\$0	\$0	\$0	\$0	\$0	\$0	\$132
1823920	DSR COSTS AMORTIZED 103770	REFRIGERATOR RECYCLING PGM-UTAH - 2014	\$785	\$785	\$0	\$0	\$0	\$0	\$0	\$0	\$785
1823920	DSR COSTS AMORTIZED 103771	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	\$598	\$598	\$0	\$0	\$0	\$0	\$0	\$0	\$598
1823920	DSR COSTS AMORTIZED 103772	RETROFIT COMMISSIONING PROGRAM - UTAH -	\$1	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$1
1823920	DSR COSTS AMORTIZED 103773	COMMERCIAL SELF-DIRECT - UTAH - 2014	\$25	\$25	\$0	\$0	\$0	\$0	\$0	\$0	\$25
1823920	DSR COSTS AMORTIZED 103774	INDUSTRIAL SELF-DIRECT - UTAH - 2014	\$46	\$46	\$0	\$0	\$0	\$0	\$0	\$0	\$46
1823920	DSR COSTS AMORTIZED 103775	COMMERCIAL (WSB) WATSMART BUS - UT - 201	\$5,635	\$5,635	\$0	\$0	\$0	\$0	\$0	\$0	\$5,635
1823920	DSR COSTS AMORTIZED 103776	INDUSTRIAL (WSB) WATSMART BUS - UT - 2014	\$3,135	\$3,135	\$0	\$0	\$0	\$0	\$0	\$0	\$3,135
1823920	DSR COSTS AMORTIZED 103777	WSB - WATSMART BUS - UT - 2014	\$1,376	\$1,376	\$0	\$0	\$0	\$0	\$0	\$0	\$1,376
1823920	DSR COSTS AMORTIZED 103778	AGRICULTURAL (WSB) WATSMART BUS - UT - 20	\$94	\$94	\$0	\$0	\$0	\$0	\$0	\$0	\$94
1823920	DSR COSTS AMORTIZED 103779	U of Utah Student Energy Sponsorship - UT	\$5	\$5	\$0	\$0	\$0	\$0	\$0	\$0	\$5
1823920	DSR COSTS AMORTIZED 103780	AGRICULTURAL FINANSWER EXP WY-2014 CAT2	\$3	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$3
1823920	DSR COSTS AMORTIZED 103781	AGRICULTURAL FINANSWER EXP WY-2014 CAT2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED 103782	COMMERCIAL FINANSWER EXP WY-2014 CAT3	\$577	\$577	\$0	\$0	\$0	\$0	\$0	\$0	\$577
1823920	DSR COSTS AMORTIZED 103783	COMMERCIAL FINANSWER WY-2014 CAT3	\$121	\$121	\$0	\$0	\$0	\$0	\$0	\$0	\$121
1823920	DSR COSTS AMORTIZED 103784	ENERGY FINANSWER WY-2014 CAT3	\$15	\$15	\$0	\$0	\$0	\$0	\$0	\$0	\$15
1823920	DSR COSTS AMORTIZED 103785	HOME ENERGY EFFICIENT PROG Y-2014 CAT1	\$20	\$20	\$0	\$0	\$0	\$0	\$0	\$0	\$20
1823920	DSR COSTS AMORTIZED 103786	INDUSTRIAL FINANSWER WY-2014 CAT2	\$31	\$31	\$0	\$0	\$0	\$0	\$0	\$0	\$31
1823920	DSR COSTS AMORTIZED 103787	INDUSTRIAL FINANSWER WY-2014 CAT2	\$170	\$170	\$0	\$0	\$0	\$0	\$0	\$0	\$170
1823920	DSR COSTS AMORTIZED 103788	INDUSTRIAL FINANSWER WY-2014 CAT2	\$50	\$50	\$0	\$0	\$0	\$0	\$0	\$0	\$50
1823920	DSR COSTS AMORTIZED 103789	INDUSTRIAL FINANSWER EXP WY-2014 CAT1	\$114	\$114	\$0	\$0	\$0	\$0	\$0	\$0	\$114
1823920	DSR COSTS AMORTIZED 103790	LOW-INCOME WEATHERZIN - WY-2014 CAT1	\$13	\$13	\$0	\$0	\$0	\$0	\$0	\$0	\$13
1823920	DSR COSTS AMORTIZED 103791	OUTREACH AND COMMUNICATION WATSMART WY	\$61	\$61	\$0	\$0	\$0	\$0	\$0	\$0	\$61
1823920	DSR COSTS AMORTIZED 103792	PORTFOLIO WY-2014 CAT1	\$39	\$39	\$0	\$0	\$0	\$0	\$0	\$0	\$39
1823920	DSR COSTS AMORTIZED 103793	PORTFOLIO WY-2014 CAT2	\$45	\$45	\$0	\$0	\$0	\$0	\$0	\$0	\$45
1823920	DSR COSTS AMORTIZED 103794	PORTFOLIO WY-2014 CAT3	\$69	\$69	\$0	\$0	\$0	\$0	\$0	\$0	\$69
1823920	DSR COSTS AMORTIZED 103795	REFRIGERATOR RECYCLING-WY-2014 CAT1	\$70	\$70	\$0	\$0	\$0	\$0	\$0	\$0	\$70
1823920	DSR COSTS AMORTIZED 103796	SELF DIRECT - COMMERCIAL WY-2014 CAT2	\$1	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$1
1823920	DSR COSTS AMORTIZED 103797	SELF DIRECT - COMMERCIAL WY-2014 CAT3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED 103798	SELF DIRECT - INDUSTRIAL WY-2014 CAT2	\$2	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$2
1823920	DSR COSTS AMORTIZED 103799	SELF DIRECT - INDUSTRIAL WY-2014 CAT3	\$100	\$100	\$0	\$0	\$0	\$0	\$0	\$0	\$100
1823920	DSR COSTS AMORTIZED 103800	WSB - WATSMART BUSINESS - CA-2014	\$13	\$13	\$0	\$0	\$0	\$0	\$0	\$0	\$13
1823920	DSR COSTS AMORTIZED 103801	WSB - WATSMART BUSINESS - ID-2014	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED 103808	WSB Small Business Comm - ID-2014	\$1	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$1
1823920	DSR COSTS AMORTIZED 103810	WSB - Watsmart Business - ID 2014	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED 103811	WSB - Watsmart Business - WY Cat 2-201	\$12	\$12	\$0	\$0	\$0	\$0	\$0	\$0	\$12
1823920	DSR COSTS AMORTIZED 103812	WSB - Small Business Comm - WY Cat2-201	\$1	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$1



Regulatory Assets (Actuals)
 Average of Monthly Averages Ending - December 2014
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Mont	Utah	Idaho	FERC	Other
1823920	DSR COSTS AMORTIZED 103813		\$1	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED 103814		\$251	\$251	\$0	\$0	\$0	\$0	\$0	\$0	\$251
1823920	DSR COSTS AMORTIZED 103815		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED 103816		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED 103817		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED 103834		\$6	\$6	\$0	\$0	\$0	\$0	\$0	\$0	\$6
1823920	DSR COSTS AMORTIZED 103835		\$6	\$6	\$0	\$0	\$0	\$0	\$0	\$0	\$6
1823920	DSR COSTS AMORTIZED 103856		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED 103858		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920	DSR COSTS AMORTIZED 103859		\$1	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$1
1823920	DSR COSTS AMORTIZED 103860		\$1	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$1
1823920	DSR COSTS AMORTIZED 103862		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823920 Total			-\$34,041	\$0	\$0	\$0	\$0	\$41	\$0	\$25	-\$34,107
1823930	DSR COSTS NOT AMORT 102064	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	DSR COSTS NOT AMORT 102180	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	DSR COSTS NOT AMORT 102181	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	DSR COSTS NOT AMORT 102182	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	DSR COSTS NOT AMORT 102183	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	DSR COSTS NOT AMORT 102184	IDU	\$11	\$11	\$0	\$0	\$0	\$0	\$0	\$11	\$0
1823930	DSR COSTS NOT AMORT 102204	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	DSR COSTS NOT AMORT 102216	IDU	\$1	\$1	\$0	\$0	\$0	\$0	\$0	\$1	\$0
1823930	DSR COSTS NOT AMORT 102217	IDU	\$2	\$2	\$0	\$0	\$0	\$0	\$0	\$2	\$0
1823930	DSR COSTS NOT AMORT 102218	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	DSR COSTS NOT AMORT 102219	IDU	\$24	\$24	\$0	\$0	\$0	\$0	\$0	\$24	\$0
1823930	DSR COSTS NOT AMORT 102220	IDU	\$2	\$2	\$0	\$0	\$0	\$0	\$0	\$2	\$0
1823930	DSR COSTS NOT AMORT 102221	IDU	\$53	\$53	\$0	\$0	\$0	\$0	\$0	\$53	\$0
1823930	DSR COSTS NOT AMORT 102222	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	DSR COSTS NOT AMORT 102263	IDU	\$36	\$36	\$0	\$0	\$0	\$0	\$0	\$36	\$0
1823930	DSR COSTS NOT AMORT 102352	IDU	\$21	\$21	\$0	\$0	\$0	\$0	\$0	\$21	\$0
1823930	DSR COSTS NOT AMORT 102353	IDU	\$10	\$10	\$0	\$0	\$0	\$0	\$0	\$10	\$0
1823930	DSR COSTS NOT AMORT 102354	IDU	\$43	\$43	\$0	\$0	\$0	\$0	\$0	\$43	\$0
1823930	DSR COSTS NOT AMORT 102355	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	DSR COSTS NOT AMORT 102356	IDU	\$62	\$62	\$0	\$0	\$0	\$0	\$0	\$62	\$0
1823930	DSR COSTS NOT AMORT 102358	IDU	\$15	\$15	\$0	\$0	\$0	\$0	\$0	\$15	\$0
1823930	DSR COSTS NOT AMORT 102519	IDU	\$1	\$1	\$0	\$0	\$0	\$0	\$0	\$1	\$0
1823930	DSR COSTS NOT AMORT 102520	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	DSR COSTS NOT AMORT 102521	IDU	\$76	\$76	\$0	\$0	\$0	\$0	\$0	\$76	\$0
1823930	DSR COSTS NOT AMORT 102522	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	DSR COSTS NOT AMORT 102523	IDU	\$111	\$111	\$0	\$0	\$0	\$0	\$0	\$111	\$0
1823930	DSR COSTS NOT AMORT 102524	IDU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	DSR COSTS NOT AMORT 102573	IDU	\$1	\$1	\$0	\$0	\$0	\$0	\$0	\$1	\$0
1823930	DSR COSTS NOT AMORT 102574	IDU	\$3	\$3	\$0	\$0	\$0	\$0	\$0	\$3	\$0
1823930	DSR COSTS NOT AMORT 102575	IDU	\$144	\$144	\$0	\$0	\$0	\$0	\$0	\$144	\$0
1823930	DSR COSTS NOT AMORT 102576	IDU	\$359	\$359	\$0	\$0	\$0	\$0	\$0	\$359	\$0
1823930	DSR COSTS NOT AMORT 102577	IDU	\$61	\$61	\$0	\$0	\$0	\$0	\$0	\$61	\$0
1823930	DSR COSTS NOT AMORT 102578	IDU	\$2	\$2	\$0	\$0	\$0	\$0	\$0	\$2	\$0
1823930	DSR COSTS NOT AMORT 102579	IDU	\$143	\$143	\$0	\$0	\$0	\$0	\$0	\$143	\$0
1823930	DSR COSTS NOT AMORT 102580	IDU	\$117	\$117	\$0	\$0	\$0	\$0	\$0	\$117	\$0
1823930	DSR COSTS NOT AMORT 102581	IDU	\$47	\$47	\$0	\$0	\$0	\$0	\$0	\$47	\$0
1823930	DSR COSTS NOT AMORT 102582	IDU	\$246	\$246	\$0	\$0	\$0	\$0	\$0	\$246	\$0
1823930	DSR COSTS NOT AMORT 102758	IDU	\$103	\$103	\$0	\$0	\$0	\$0	\$0	\$103	\$0
1823930	DSR COSTS NOT AMORT 102808	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	DSR COSTS NOT AMORT 102809	OTHER	\$4	\$4	\$0	\$0	\$0	\$0	\$0	\$4	\$0
1823930	DSR COSTS NOT AMORT 102810	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	DSR COSTS NOT AMORT 102811	OTHER	\$846	\$846	\$0	\$0	\$0	\$0	\$0	\$846	\$0
1823930	DSR COSTS NOT AMORT 102812	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	DSR COSTS NOT AMORT 102813	OTHER	\$361	\$361	\$0	\$0	\$0	\$0	\$0	\$361	\$0
1823930	DSR COSTS NOT AMORT 102814	OTHER	\$123	\$123	\$0	\$0	\$0	\$0	\$0	\$123	\$0
1823930	DSR COSTS NOT AMORT 102815	OTHER	\$61	\$61	\$0	\$0	\$0	\$0	\$0	\$61	\$0



Regulatory Assets (Actuals)
 Average of Monthly Averages Ending - December 2014
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc.	Calif	Oregon	Wash	Mont	Utah	Idaho	FERC	Other
1823930	DSR COSTS NOT AMORT 102816	OTHER	\$120	\$0	\$0	\$0	\$0	\$0	\$0	\$120
1823930	DSR COSTS NOT AMORT 102817	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	DSR COSTS NOT AMORT 102818	OTHER	\$275	\$0	\$0	\$0	\$0	\$0	\$0	\$275
1823930	DSR COSTS NOT AMORT 102819	OTHER	\$229	\$0	\$0	\$0	\$0	\$0	\$0	\$229
1823930	DSR COSTS NOT AMORT 102896	OTHER	\$19	\$0	\$0	\$0	\$0	\$0	\$0	\$19
1823930	DSR COSTS NOT AMORT 102897	OTHER	\$102	\$0	\$0	\$0	\$0	\$0	\$0	\$102
1823930	DSR COSTS NOT AMORT 102898	OTHER	\$3,127	\$0	\$0	\$0	\$0	\$0	\$0	\$3,127
1823930	DSR COSTS NOT AMORT 102899	OTHER	\$165	\$0	\$0	\$0	\$0	\$0	\$0	\$165
1823930	DSR COSTS NOT AMORT 102900	OTHER	\$317	\$0	\$0	\$0	\$0	\$0	\$0	\$317
1823930	DSR COSTS NOT AMORT 102901	OTHER	\$113	\$0	\$0	\$0	\$0	\$0	\$0	\$113
1823930	DSR COSTS NOT AMORT 102902	OTHER	\$108	\$0	\$0	\$0	\$0	\$0	\$0	\$108
1823930	DSR COSTS NOT AMORT 102903	OTHER	\$58	\$0	\$0	\$0	\$0	\$0	\$0	\$58
1823930	DSR COSTS NOT AMORT 102904	OTHER	\$268	\$0	\$0	\$0	\$0	\$0	\$0	\$268
1823930	DSR COSTS NOT AMORT 102905	OTHER	\$490	\$0	\$0	\$0	\$0	\$0	\$0	\$490
1823930	DSR COSTS NOT AMORT 102957	OTHER	\$17	\$0	\$0	\$0	\$0	\$0	\$0	\$17
1823930	DSR COSTS NOT AMORT 102958	OTHER	\$9	\$0	\$0	\$0	\$0	\$0	\$0	\$9
1823930	DSR COSTS NOT AMORT 102959	OTHER	\$33	\$0	\$0	\$0	\$0	\$0	\$0	\$33
1823930	DSR COSTS NOT AMORT 102966	OTHER	\$50	\$0	\$0	\$0	\$0	\$0	\$0	\$50
1823930	DSR COSTS NOT AMORT 102967	OTHER	\$309	\$0	\$0	\$0	\$0	\$0	\$0	\$309
1823930	DSR COSTS NOT AMORT 102968	OTHER	\$3,816	\$0	\$0	\$0	\$0	\$0	\$0	\$3,816
1823930	DSR COSTS NOT AMORT 102969	OTHER	\$198	\$0	\$0	\$0	\$0	\$0	\$0	\$198
1823930	DSR COSTS NOT AMORT 102970	OTHER	\$287	\$0	\$0	\$0	\$0	\$0	\$0	\$287
1823930	DSR COSTS NOT AMORT 102971	OTHER	\$108	\$0	\$0	\$0	\$0	\$0	\$0	\$108
1823930	DSR COSTS NOT AMORT 102972	OTHER	\$190	\$0	\$0	\$0	\$0	\$0	\$0	\$190
1823930	DSR COSTS NOT AMORT 102973	OTHER	\$14	\$0	\$0	\$0	\$0	\$0	\$0	\$14
1823930	DSR COSTS NOT AMORT 102974	OTHER	\$807	\$0	\$0	\$0	\$0	\$0	\$0	\$807
1823930	DSR COSTS NOT AMORT 102975	OTHER	\$594	\$0	\$0	\$0	\$0	\$0	\$0	\$594
1823930	DSR COSTS NOT AMORT 103061	OTHER	\$47	\$0	\$0	\$0	\$0	\$0	\$0	\$47
1823930	DSR COSTS NOT AMORT 103062	OTHER	\$322	\$0	\$0	\$0	\$0	\$0	\$0	\$322
1823930	DSR COSTS NOT AMORT 103063	OTHER	\$4,283	\$0	\$0	\$0	\$0	\$0	\$0	\$4,283
1823930	DSR COSTS NOT AMORT 103064	OTHER	\$134	\$0	\$0	\$0	\$0	\$0	\$0	\$134
1823930	DSR COSTS NOT AMORT 103065	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823930	DSR COSTS NOT AMORT 103066	OTHER	\$166	\$0	\$0	\$0	\$0	\$0	\$0	\$166
1823930	DSR COSTS NOT AMORT 103067	OTHER	\$513	\$0	\$0	\$0	\$0	\$0	\$0	\$513
1823930	DSR COSTS NOT AMORT 103068	OTHER	\$107	\$0	\$0	\$0	\$0	\$0	\$0	\$107
1823930	DSR COSTS NOT AMORT 103069	OTHER	\$637	\$0	\$0	\$0	\$0	\$0	\$0	\$637
1823930	DSR COSTS NOT AMORT 103070	OTHER	\$1,305	\$0	\$0	\$0	\$0	\$0	\$0	\$1,305
1823930	DSR COSTS NOT AMORT 103171	OTHER	\$23	\$0	\$0	\$0	\$0	\$0	\$0	\$23
1823930	DSR COSTS NOT AMORT 103172	OTHER	\$143	\$0	\$0	\$0	\$0	\$0	\$0	\$143
1823930	DSR COSTS NOT AMORT 103173	OTHER	\$37	\$0	\$0	\$0	\$0	\$0	\$0	\$37
1823930	DSR COSTS NOT AMORT 103174	OTHER	\$425	\$0	\$0	\$0	\$0	\$0	\$0	\$425
1823930	DSR COSTS NOT AMORT 103175	OTHER	\$126	\$0	\$0	\$0	\$0	\$0	\$0	\$126
1823930	DSR COSTS NOT AMORT 103176	OTHER	\$632	\$0	\$0	\$0	\$0	\$0	\$0	\$632
1823930	DSR COSTS NOT AMORT 103177	OTHER	\$77	\$0	\$0	\$0	\$0	\$0	\$0	\$77
1823930	DSR COSTS NOT AMORT 103178	OTHER	\$508	\$0	\$0	\$0	\$0	\$0	\$0	\$508
1823930	DSR COSTS NOT AMORT 103179	OTHER	\$699	\$0	\$0	\$0	\$0	\$0	\$0	\$699
1823930	DSR COSTS NOT AMORT 103180	OTHER	\$35	\$0	\$0	\$0	\$0	\$0	\$0	\$35
1823930	DSR COSTS NOT AMORT 103312	OTHER	\$303	\$0	\$0	\$0	\$0	\$0	\$0	\$303
1823930	DSR COSTS NOT AMORT 103314	OTHER	\$44	\$0	\$0	\$0	\$0	\$0	\$0	\$44
1823930	DSR COSTS NOT AMORT 103315	OTHER	\$296	\$0	\$0	\$0	\$0	\$0	\$0	\$296
1823930	DSR COSTS NOT AMORT 103316	OTHER	\$115	\$0	\$0	\$0	\$0	\$0	\$0	\$115
1823930	DSR COSTS NOT AMORT 103318	OTHER	\$706	\$0	\$0	\$0	\$0	\$0	\$0	\$706
1823930	DSR COSTS NOT AMORT 103319	OTHER	\$226	\$0	\$0	\$0	\$0	\$0	\$0	\$226
1823930	DSR COSTS NOT AMORT 103320	OTHER	\$847	\$0	\$0	\$0	\$0	\$0	\$0	\$847
1823930	DSR COSTS NOT AMORT 103321	OTHER	\$789	\$0	\$0	\$0	\$0	\$0	\$0	\$789
1823930	DSR COSTS NOT AMORT 103322	OTHER	\$7	\$0	\$0	\$0	\$0	\$0	\$0	\$7
1823930	DSR COSTS NOT AMORT 103323	OTHER	\$6	\$0	\$0	\$0	\$0	\$0	\$0	\$6
1823930	DSR COSTS NOT AMORT 103398	OTHER	\$21	\$0	\$0	\$0	\$0	\$0	\$0	\$21
1823930	DSR COSTS NOT AMORT 103634	OTHER	\$77	\$0	\$0	\$0	\$0	\$0	\$0	\$77
1823930	DSR COSTS NOT AMORT 103635	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0



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Primary Account	Secondary Account	Alloc.	Total	Calif	Oregon	Wash	Mont	Utah	Idaho	FERC	Other
1823930	DSR COSTS NOT AMORT 103636	INDUSTRIAL FINANSWER - ID 2013	\$294	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$294
1823930	DSR COSTS NOT AMORT 103638	LOW INCOME WZ - ID - 2013	\$226	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$226
1823930	DSR COSTS NOT AMORT 103640	REFRIGERATOR RECYCLING PGM - ID 2013	\$115	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$115
1823930	DSR COSTS NOT AMORT 103641	COMMERCIAL FINANSWER EXPR - ID 2013	\$615	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$615
1823930	DSR COSTS NOT AMORT 103642	INDUSTRIAL FINANSWER EXPR - ID 2013	\$363	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$363
1823930	DSR COSTS NOT AMORT 103643	IRRIGATION EFFICIENCY PROGRAM - ID 2013	\$1,222	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,222
1823930	DSR COSTS NOT AMORT 103644	HOME ENERGY EFFICIENCY INCENTIVE PROG - ID 2013	\$844	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$844
1823930	DSR COSTS NOT AMORT 103672	RECOMMISSIONING INDUSTRIAL - UT 2013	\$58	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$58
1823930	DSR COSTS NOT AMORT 103746	AGRICULTURAL FINANSWER EXPR - ID 2014	\$33	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$33
1823930	DSR COSTS NOT AMORT 103747	COMMERCIAL FINANSWER EXPR - ID 2014	\$300	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$300
1823930	DSR COSTS NOT AMORT 103748	ENERGY FINANSWER - ID 2014	\$37	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$37
1823930	DSR COSTS NOT AMORT 103750	HOME ENERGY EFFICIENCY INCENTIVE PROG - ID 2014	\$495	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$495
1823930	DSR COSTS NOT AMORT 103751	INDUSTRIAL FINANSWER EXPR - ID 2014	\$37	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$37
1823930	DSR COSTS NOT AMORT 103752	IRRIGATION EFFICIENCY PROGRAM - ID 2014	\$109	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$109
1823930	DSR COSTS NOT AMORT 103753	LOW INCOME WZ - ID - 2014	\$240	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$240
1823930	DSR COSTS NOT AMORT 103755	REFRIGERATOR RECYCLING PGM - ID 2014	\$143	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$143
1823930	DSR CARRYING CHARGES 102146	UT CARRYING CHARGE - 2001/2002	\$34,228	\$0	\$0	\$0	\$0	\$0	\$0	\$2,009	\$32,219
1823940	DSR CARRYING CHARGES 102188	WA REVENUE RECOVERY - CARRYING CHG PENA	\$2,305	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,305
1823940	DSR CARRYING CHARGES 102766	DSR CARRYING CHARGES	\$680	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$680
1823940	DSR CARRYING CHARGES 103140	WY DSM - Cat1 - Carrying Charges	\$159	\$0	\$0	\$0	\$0	\$0	\$0	\$169	\$0
1823940	DSR CARRYING CHARGES 103141	WY DSM - Cat2 - Carrying Charges	\$84	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$84
1823940	DSR CARRYING CHARGES 103142	WY DSM - Cat3 - Carrying Charges	\$77	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$77
1823940	DSR CARRYING CHARGES 103279	CA CARRYING CHRG LEE - 2011	\$20	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$20
1823940	OTHER REG ASSET IN CST 138020	Reg Asset Current - DSM	\$1,576	\$0	\$0	\$0	\$0	\$0	\$0	\$159	\$0
1823940	OTHER REG ASSET IN CST 138045	Reg Asset Current - GHG Allowances	\$9,614	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$9,614
1823940	OTHER REG ASSET IN CST 138050	Reg Asset Current - Def Net Power Costs	\$6,963	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,963
1823940	OTHER REG ASSET IN CST 138055	Reg Asset Current - Def RECs in Rates	\$84,198	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$84,198
1823940	OTHER REG ASSET IN CST 138060	Reg Asset Current - BPA Balancing Accrs	\$9,278	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$9,278
1823940	OTHER REG ASSET IN CST 138090	Reg Asset Current - Solar Feed-In	\$449	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$449
1823940	OTHER REG ASSET IN CST 138190	Reg Asset Current - Other	\$3,395	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,395
1823940	OTHER REG ASSET IN CST 186095	Reg A - DSM - Recl to Curr	\$360	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$360
1823940	OTHER REG ASSET IN CST 186099	Regulatory Asset - Balance Reclases	\$9,614	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$9,614
1823940	OTHER REG ASSET IN CST 186100	Calif Alternative Rate for Energy CARE	\$3,492	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,492
1823940	OTHER REG ASSET IN CST 186502	POWERDALE HYDRO DECOM REG ASSET - ID	\$758	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$758
1823940	OTHER REG ASSET IN CST 186504	POWERDALE HYDRO DECOM REG ASSET - WA	\$169	\$0	\$0	\$0	\$0	\$0	\$0	\$169	\$0
1823940	OTHER REG ASSET IN CST 187028	TRANSITION COSTS - RETIREMENT & DISPLACE	\$9	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$9
1823940	OTHER REG ASSET IN CST 187042	Reg Asset - CA GHG Allowances	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823940	OTHER REG ASSET IN CST 187043	Reg A - CA GHG Allowances - Recl to Curr	\$4,147	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,147
1823940	OTHER REG ASSET IN CST 187050	CHOLLA PLANT TRANSACTION COSTS	\$3,167	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,167
1823940	OTHER REG ASSET IN CST 187051	WASHINGTON COLSTRIP #3 REGULATORY ASSET	\$6,863	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,863
1823940	OTHER REG ASSET IN CST 187058	TRAIL MTN MINE UNRECOVERED INVEST	\$3,461	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,461
1823940	OTHER REG ASSET IN CST 187059	Trail Min Mine Costs - Deseret Settlement	\$344	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$344
1823940	OTHER REG ASSET IN CST 187070	Reg Asset - Tax Rev Reg Adj-WY	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1823940	OTHER REG ASSET IN CST 187096	Reg Asset - Tax Adj on PR Benefits - CA	\$31	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$31
1823940	OTHER REG ASSET IN CST 187221	Reg Asset - Tax Adj on PR Benefits - OR	\$102	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$102
1823940	OTHER REG ASSET IN CST 187223	Reg Asset - Tax Adj on PR Benefits - UT	\$3,130	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,130
1823940	OTHER REG ASSET IN CST 187224	Reg Asset - Tax Adj on PR Benefits - WY	\$569	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$569
1823940	OTHER REG ASSET IN CST 187226	Reg A - BPA Balancing Accrs - Recl to Curr	\$279	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$279
1823940	OTHER REG ASSET IN CST 187255	Reg A - BPA Balancing Accrs - Recl to Curr	\$449	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$449
1823940	OTHER REG ASSET IN CST 187320	Reg Asset - Deprec Increase - ID	\$782	\$0	\$0	\$0	\$0	\$0	\$0	\$782	\$0
1823940	OTHER REG ASSET IN CST 187321	Reg Asset - Deprec Increase - UT	\$1,408	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,408
1823940	OTHER REG ASSET IN CST 187322	Reg Asset - Deprec Increase - WY	\$3,662	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,662
1823940	OTHER REG ASSET IN CST 187330	Reg Asset - Carbon Unrec Plant - ID	\$1,051	\$0	\$0	\$0	\$0	\$0	\$0	\$1,051	\$0
1823940	OTHER REG ASSET IN CST 187331	Reg Asset - Carbon Decomm - ID	\$138	\$0	\$0	\$0	\$0	\$0	\$0	\$138	\$0



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Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Mont	Utah	Idaho	FERC	Other
1823990	OTHER REG ASSET-IN CST 187332	UT	\$7,296	\$0	\$0	\$0	\$0	\$0	\$7,296	\$0	\$0
1823990	OTHER REG ASSET-IN CST 187333	UT	\$980	\$0	\$0	\$0	\$0	\$0	\$980	\$0	\$0
1823990	OTHER REG ASSET-IN CST 187334	WYP	\$2,663	\$0	\$0	\$0	\$2,663	\$0	\$0	\$0	\$0
1823990	OTHER REG ASSET-IN CST 187335	OTHER	\$357	\$0	\$0	\$0	\$0	\$357	\$0	\$0	\$0
1823990	OTHER REG ASSET-IN CST 187340	OTHER	\$126	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$-126
1823990	OTHER REG ASSET-IN CST 187345	OTHER	\$291	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$291
1823990	OTHER REG ASSET-IN CST 187346	OTHER	\$11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$11
1823990	OTHER REG ASSET-IN CST 187350	OTHER	\$227	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$227
1823990	OTHER REG ASSET-IN CST 187351	OTHER	\$605	\$0	\$0	\$0	\$605	\$0	\$0	\$0	\$0
1823990	OTHER REG ASSET-IN CST 187363	OTHER	\$77	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$77
1823990	OTHER REG ASSET-IN CST 187371	OTHER	\$-547	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$-547
1823990	OTHER REG ASSET-IN CST 187372	OTHER	\$17	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$17
1823990	OTHER REG ASSET-IN CST 187373	OTHER	\$1,821	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,821
1823990	OTHER REG ASSET-IN CST 187374	OTHER	\$2,604	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,604
1823990	OTHER REG ASSET-IN CST 187375	OTHER	\$127	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$127
1823990	OTHER REG ASSET-IN CST 187380	OTHER	\$-7,918	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$-7,918
1823990	OTHER REG ASSET-IN CST 187383	OTHER	\$-3,395	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$-3,395
1823990	OTHER REG ASSET-IN CST 187390	OTHER	\$30,605	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$30,605
1823990	OTHER REG ASSET-IN CST 187391	OTHER	\$476	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$476
1823990	OTHER REG ASSET-IN CST 187394	OTHER	\$7,551	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,551
1823990	OTHER REG ASSET-IN CST 187495	OTHER	\$-134	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$-134
1823990	OTHER REG ASSET-IN CST 187496	OTHER	\$-226	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$-226
1823990	OTHER REG ASSET-IN CST 187802	OTHER	\$600	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$600
1823990	OTHER REG ASSET-IN CST 187803	OTHER	\$3,001	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,001
1823990	OTHER REG ASSET-IN CST 187804	OTHER	\$2,114	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,114
1823990	OTHER REG ASSET-IN CST 187805	OTHER	\$10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$10
1823990	OTHER REG ASSET-IN CST 187807	OTHER	\$-900	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$-900
1823990	OTHER REG ASSET-IN CST 187808	OTHER	\$-300	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$-300
1823990	OTHER REG ASSET-IN CST 187809	OTHER	\$-232	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$-232
1823990	OTHER REG ASSET-IN CST 187810	OTHER	\$4,073	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,073
1823990	OTHER REG ASSET-IN CST 187811	OTHER	\$298	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$298
1823990	OTHER REG ASSET-IN CST 187812	OTHER	\$173	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$173
1823990	OTHER REG ASSET-IN CST 187813	OTHER	\$6,339	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,339
1823990	OTHER REG ASSET-IN CST 187814	OTHER	\$12,036	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$12,036
1823990	OTHER REG ASSET-IN CST 187815	OTHER	\$2,969	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,969
1823990	OTHER REG ASSET-IN CST 187816	OTHER	\$245	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$245
1823990	OTHER REG ASSET-IN CST 187818	OTHER	\$-224	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$-224
1823990	OTHER REG ASSET-IN CST 187819	OTHER	\$1,436	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,436
1823990	OTHER REG ASSET-IN CST 187822	OTHER	\$8,141	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$8,141
1823990	OTHER REG ASSET-IN CST 187823	OTHER	\$2,179	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,179
1823990	OTHER REG ASSET-IN CST 187824	OTHER	\$26,832	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$26,832
1823990	OTHER REG ASSET-IN CST 187825	OTHER	\$19,606	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$19,606
1823990	OTHER REG ASSET-IN CST 187826	OTHER	\$86	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$86
1823990	OTHER REG ASSET-IN CST 187829	OTHER	\$5,531	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,531
1823990	OTHER REG ASSET-IN CST 187832	OTHER	\$-380	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$-380
1823990	OTHER REG ASSET-IN CST 187834	OTHER	\$15,787	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$15,787
1823990	OTHER REG ASSET-IN CST 187835	OTHER	\$3,631	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,631
1823990	OTHER REG ASSET-IN CST 187844	OTHER	\$-2,248	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$-2,248
1823990	OTHER REG ASSET-IN CST 187845	OTHER	\$-2,187	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$-2,187
1823990	OTHER REG ASSET-IN CST 187846	OTHER	\$-38	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$-38
1823990	OTHER REG ASSET-IN CST 187852	OTHER	\$11,141	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$11,141
1823990	OTHER REG ASSET-IN CST 187853	OTHER	\$13,761	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$13,761
1823990	OTHER REG ASSET-IN CST 187854	OTHER	\$6,227	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,227
1823990	OTHER REG ASSET-IN CST 187855	OTHER	\$54	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$54
1823990	OTHER REG ASSET-IN CST 187862	OTHER	\$28	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$28
1823990	OTHER REG ASSET-IN CST 187863	OTHER	\$4,224	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,224
1823990	OTHER REG ASSET-IN CST 187864	OTHER	\$-40	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$-40
1823990	OTHER REG ASSET-IN CST 187873	OTHER	\$-1,408	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$-1,408
1823990	OTHER REG ASSET-IN CST 187874	OTHER	\$-812	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$-812



Regulatory Assets (Actuals)
 Average of Monthly Averages Ending - December 2014
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Mont	Utah	Idaho	FERC	Other
1823990	OTHER REG ASSET-N CST 187875										
1823990	OTHER REG ASSET-N CST 187886										
1823990	OTHER REG ASSET-N CST 187888										
1823990	OTHER REG ASSET-N CST 187890										
1823990	OTHER REG ASSET-N CST 187892										
1823990	OTHER REG ASSET-N CST 187894										
1823990	OTHER REG ASSET-N CST 187895										
1823990	OTHER REG ASSET-N CST 187896										
1823990	OTHER REG ASSET-N CST 187897										
1823990	OTHER REG ASSET-N CST 187898										
1823990	OTHER REG ASSET-N CST 187899										
1823990	OTHER REG ASSET-N CST 187911										
1823990	OTHER REG ASSET-N CST 187914										
1823990	OTHER REG ASSET-N CST 187915										
1823990	OTHER REG ASSET-N CST 187923										
1823990	OTHER REG ASSET-N CST 187936										
1823990	OTHER REG ASSET-N CST 187955										
1823990	OTHER REG ASSET-N CST 187956										
1823990	OTHER REG ASSET-N CST 187958										
1823990	OTHER REG ASSET-N CST 187964										
1823990	OTHER REG ASSET-N CST 187966										
1823990	OTHER REG ASSET-N CST 187967										
1823990	OTHER REG ASSET-N CST 187968										
1823990	OTHER REG ASSET-N CST 187972										
1823990	OTHER REG ASSET-N CST 187973										
1823990	OTHER REG ASSET-N CST 187975										
1823990	OTHER REG ASSET-N CST 187983										
1823990	OTHER REG ASSET-N CST 187984										
1823990	OTHER REG ASSET-N CST 187985										
1823990	OTHER REG ASSET-N CST 187992										
1823990	OTHER REG ASSET-N CST 189528										
1823990	OTHER REG ASSET-N CST 189530										
1823990	OTHER REG ASSET-N CST 189540										
1823990	OTHER REG ASSET-N CST 189568										
1823990	OTHER REG ASSET-N CST 189636										
1823990	OTHER REG ASSET-N CST 189649										
1823990	OTHER REG ASSET-N CST 189688										
1823990	OTHER REG ASSET-N CST 610005										
1823990	OTHER REG ASSET-N CST 610019										
1823990	OTHER REG ASSET-N CST 610344										
1823990	OTHER REG ASSET-N CST 701010										
1823990 Total			\$248,902	\$0	\$0	\$4,852	\$9,559	\$12,685	\$2,494	\$20	\$219,392
1823993	OTHER REG ASSET-NON CO 187080										
1823993 Total			\$-166	\$0	\$-166	\$0	\$0	\$0	\$0	\$0	\$0
1823995	OTHER REG ASSET-NON CO 187062										
1823995 Total			\$-102	\$0	\$-102	\$0	\$0	\$0	\$-102	\$0	\$0
1823999	REGULATORY ASSET-OTH 186001										
1823999 Total			\$5,694	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,694
Grand Total			\$276,343	\$868	\$6,158	\$7,443	\$12,471	\$25,170	\$5,585	\$69	\$219,078



Depreciation Reserve (Actuals)
Average of Monthly Averages Ending - December 2014
Allocation Method - Factor West Control Area
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1080000	AC PR DR EL PL SR 3890000	\$ (13,161)	\$0	\$ (13,161)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DR EL PL SR 3890000	\$ (15,865)	\$0	\$ (15,865)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DR EL PL SR 3890000	\$ (20,000)	\$0	\$ (20,000)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DR EL PL SR 3890000	\$ (209,511)	\$ (2,000,511)	\$0	\$ (2,000,511)	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DR EL PL SR 3890000	\$ (113,005)	\$0	\$ (113,005)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DR EL PL SR 3890000	\$ (60,530)	\$0	\$ (60,530)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DR EL PL SR 3890000	\$ (85,143)	\$0	\$ (85,143)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DR EL PL SR 3890000	\$ (5,881)	\$0	\$ (5,881)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DR EL PL SR 3890000	\$ (2,501)	\$0	\$ (2,501)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DR EL PL SR 3890000	\$ (12,601)	\$0	\$ (12,601)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DR EL PL SR 3890000	\$ (51,278)	\$0	\$ (51,278)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DR EL PL SR 3890000	\$ (85,023)	\$0	\$ (85,023)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DR EL PL SR 3890000	\$ (7,220)	\$0	\$ (7,220)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DR EL PL SR 3890000	\$ (14,549)	\$0	\$ (14,549)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DR EL PL SR 3890000	\$ (7,009)	\$0	\$ (7,009)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DR EL PL SR 3890000	\$ (14,607)	\$0	\$ (14,607)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DR EL PL SR 3890000	\$ (17,360)	\$0	\$ (17,360)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DR EL PL SR 3890000	\$ (61,025)	\$0	\$ (61,025)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DR EL PL SR 3890000	\$ (15,282)	\$0	\$ (15,282)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DR EL PL SR 3890000	\$ (11,142)	\$0	\$ (11,142)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DR EL PL SR 3890000	\$ (12,122)	\$0	\$ (12,122)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DR EL PL SR 3890000	\$ (2,100)	\$0	\$ (2,100)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DR EL PL SR 3890000	\$ (8,274)	\$0	\$ (8,274)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DR EL PL SR 3890000	\$ (8,118)	\$0	\$ (8,118)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DR EL PL SR 3890000	\$ (2,811)	\$0	\$ (2,811)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DR EL PL SR 3890000	\$ (4,18)	\$0	\$ (4,18)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DR EL PL SR 3890000	\$ (197)	\$0	\$ (197)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DR EL PL SR 3890000	\$ (142)	\$0	\$ (142)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DR EL PL SR 3890000	\$ (2,047)	\$0	\$ (2,047)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DR EL PL SR 3890000	\$ (3,170)	\$0	\$ (3,170)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DR EL PL SR 3890000	\$ (6,830)	\$0	\$ (6,830)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DR EL PL SR 3890000	\$ (132)	\$0	\$ (132)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DR EL PL SR 3890000	\$ (639)	\$0	\$ (639)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DR EL PL SR 3890000	\$ (423)	\$0	\$ (423)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DR EL PL SR 3890000	\$ (19,857)	\$0	\$ (19,857)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DR EL PL SR 3890000	\$ (12,271)	\$0	\$ (12,271)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DR EL PL SR 3890000	\$ (11,881)	\$0	\$ (11,881)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DR EL PL SR 3890000	\$ (11,010)	\$0	\$ (11,010)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DR EL PL SR 3890000	\$ (11)	\$0	\$ (11)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DR EL PL SR 3890000	\$ (4)	\$0	\$ (4)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DR EL PL SR 3890000	\$ (20)	\$0	\$ (20)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DR EL PL SR 3890000	\$ (11)	\$0	\$ (11)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DR EL PL SR 3890000	\$ (15)	\$0	\$ (15)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DR EL PL SR 3890000	\$ (1)	\$0	\$ (1)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DR EL PL SR 3890000	\$ (1)	\$0	\$ (1)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DR EL PL SR 3890000	\$ (1,540)	\$0	\$ (1,540)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DR EL PL SR 3890000	\$ (1,018)	\$0	\$ (1,018)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DR EL PL SR 3890000	\$ (1,070)	\$0	\$ (1,070)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DR EL PL SR 3890000	\$ (48)	\$0	\$ (48)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DR EL PL SR 3890000	\$ (4,289)	\$0	\$ (4,289)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DR EL PL SR 3890000	\$ (9)	\$0	\$ (9)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DR EL PL SR 3890000	\$ (8,088)	\$0	\$ (8,088)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DR EL PL SR 3890000	\$ (2,088)	\$0	\$ (2,088)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DR EL PL SR 3890000	\$ (2,160)	\$0	\$ (2,160)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DR EL PL SR 3890000	\$ (10,000)	\$0	\$ (10,000)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DR EL PL SR 3890000	\$ (11,306)	\$0	\$ (11,306)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DR EL PL SR 3890000	\$ (1,515)	\$0	\$ (1,515)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DR EL PL SR 3890000	\$ (1,005)	\$0	\$ (1,005)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DR EL PL SR 3890000	\$ (4)	\$0	\$ (4)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DR EL PL SR 3890000	\$ (1,003)	\$0	\$ (1,003)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DR EL PL SR 3890000	\$ (1,320)	\$0	\$ (1,320)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DR EL PL SR 3890000	\$ (1,088)	\$0	\$ (1,088)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DR EL PL SR 3890000	\$ (14,099)	\$0	\$ (14,099)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DR EL PL SR 3890000	\$ (201)	\$0	\$ (201)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DR EL PL SR 3890000	\$ (272)	\$0	\$ (272)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DR EL PL SR 3890000	\$ (228)	\$0	\$ (228)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DR EL PL SR 3890000	\$ (151)	\$0	\$ (151)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DR EL PL SR 3890000	\$ (17)	\$0	\$ (17)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DR EL PL SR 3890000	\$ (653)	\$0	\$ (653)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DR EL PL SR 3890000	\$ (241)	\$0	\$ (241)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DR EL PL SR 3890000	\$ (2,110)	\$0	\$ (2,110)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DR EL PL SR 3890000	\$ (230)	\$0	\$ (230)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1080000	AC PR DR EL PL SR 3890000	\$ (1,041)	\$0	\$ (1,041)	\$0	\$0	\$0	\$0	\$0	\$0	\$0



Depreciation Reserve (Actuals)
Average of Monthly Averages Ending - December 2014
Allocation Method - Factor West Control Area
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1080000	AG PR DFR EL PL SR 3921400	\$ (12)	\$ (12)	\$ (12)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1080000	AG PR DFR EL PL SR 3921400	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1080000	AG PR DFR EL PL SR 3921400	\$ (34)	\$ (34)	\$ (34)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1080000	AG PR DFR EL PL SR 3921400	\$ (115)	\$ (115)	\$ (115)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1080000	AG PR DFR EL PL SR 3921400	\$ (11)	\$ (11)	\$ (11)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1080000	AG PR DFR EL PL SR 3921400	\$ (59)	\$ (59)	\$ (59)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1080000	AG PR DFR EL PL SR 3921400	\$ (6)	\$ (6)	\$ (6)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1080000	AG PR DFR EL PL SR 3921400	\$ (17)	\$ (17)	\$ (17)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1080000	AG PR DFR EL PL SR 3921400	\$ (42)	\$ (42)	\$ (42)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1080000	AG PR DFR EL PL SR 3921400	\$ (130)	\$ (130)	\$ (130)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1080000	AG PR DFR EL PL SR 3921400	\$ (46)	\$ (46)	\$ (46)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1080000	AG PR DFR EL PL SR 3921400	\$ (43)	\$ (43)	\$ (43)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1080000	AG PR DFR EL PL SR 3921400	\$ (4)	\$ (4)	\$ (4)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1080000	AG PR DFR EL PL SR 3921400	\$ (44)	\$ (44)	\$ (44)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1080000	AG PR DFR EL PL SR 3921400	\$ (685)	\$ (685)	\$ (685)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1080000	AG PR DFR EL PL SR 3921400	\$ (112)	\$ (112)	\$ (112)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1080000	AG PR DFR EL PL SR 3921400	\$ (1,523)	\$ (1,523)	\$ (1,523)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1080000	AG PR DFR EL PL SR 3921400	\$ (173)	\$ (173)	\$ (173)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1080000	AG PR DFR EL PL SR 3921400	\$ (58)	\$ (58)	\$ (58)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1080000	AG PR DFR EL PL SR 3921400	\$ (248)	\$ (248)	\$ (248)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1080000	AG PR DFR EL PL SR 3921400	\$ (1,451)	\$ (1,451)	\$ (1,451)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1080000	AG PR DFR EL PL SR 3921400	\$ (23)	\$ (23)	\$ (23)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1080000	AG PR DFR EL PL SR 3921400	\$ (1,860)	\$ (1,860)	\$ (1,860)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1080000	AG PR DFR EL PL SR 3921400	\$ (412)	\$ (412)	\$ (412)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1080000	AG PR DFR EL PL SR 3921400	\$ (405)	\$ (405)	\$ (405)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1080000	AG PR DFR EL PL SR 3921400	\$ (16)	\$ (16)	\$ (16)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1080000	AG PR DFR EL PL SR 3921400	\$ (67)	\$ (67)	\$ (67)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1080000	AG PR DFR EL PL SR 3921400	\$ (82)	\$ (82)	\$ (82)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1080000	AG PR DFR EL PL SR 3921400	\$ (1,068)	\$ (1,068)	\$ (1,068)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1080000	AG PR DFR EL PL SR 3921400	\$ (74)	\$ (74)	\$ (74)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1080000	AG PR DFR EL PL SR 3921400	\$ (760)	\$ (760)	\$ (760)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1080000	AG PR DFR EL PL SR 3921400	\$ (1,759)	\$ (1,759)	\$ (1,759)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1080000	AG PR DFR EL PL SR 3921400	\$ (4,082)	\$ (4,082)	\$ (4,082)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1080000	AG PR DFR EL PL SR 3921400	\$ (2,538)	\$ (2,538)	\$ (2,538)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1080000	AG PR DFR EL PL SR 3921400	\$ (41)	\$ (41)	\$ (41)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1080000	AG PR DFR EL PL SR 3921400	\$ (1,411)	\$ (1,411)	\$ (1,411)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1080000	AG PR DFR EL PL SR 3921400	\$ (2,142)	\$ (2,142)	\$ (2,142)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1080000	AG PR DFR EL PL SR 3921400	\$ (278)	\$ (278)	\$ (278)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1080000	AG PR DFR EL PL SR 3921400	\$ (247)	\$ (247)	\$ (247)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1080000	AG PR DFR EL PL SR 3921400	\$ (2,611)	\$ (2,611)	\$ (2,611)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1080000	AG PR DFR EL PL SR 3921400	\$ (649)	\$ (649)	\$ (649)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1080000	AG PR DFR EL PL SR 3921400	\$ (670)	\$ (670)	\$ (670)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1080000	AG PR DFR EL PL SR 3921400	\$ (47)	\$ (47)	\$ (47)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1080000	AG PR DFR EL PL SR 3921400	\$ (1,284)	\$ (1,284)	\$ (1,284)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1080000	AG PR DFR EL PL SR 3921400	\$ (532)	\$ (532)	\$ (532)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1080000	AG PR DFR EL PL SR 3921400	\$ (45)	\$ (45)	\$ (45)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1080000	AG PR DFR EL PL SR 3921400	\$ (3,552)	\$ (3,552)	\$ (3,552)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1080000	AG PR DFR EL PL SR 3921400	\$ (845)	\$ (845)	\$ (845)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1080000	AG PR DFR EL PL SR 3921400	\$ (1,209)	\$ (1,209)	\$ (1,209)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1080000	AG PR DFR EL PL SR 3921400	\$ (693)	\$ (693)	\$ (693)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1080000	AG PR DFR EL PL SR 3921400	\$ (1,197)	\$ (1,197)	\$ (1,197)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1080000	AG PR DFR EL PL SR 3921400	\$ (1,197)	\$ (1,197)	\$ (1,197)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1080000	AG PR DFR EL PL SR 3921400	\$ (620)	\$ (620)	\$ (620)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1080000	AG PR DFR EL PL SR 3921400	\$ (3,523)	\$ (3,523)	\$ (3,523)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1080000	AG PR DFR EL PL SR 3921400	\$ (6)	\$ (6)	\$ (6)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1080000	AG PR DFR EL PL SR 3921400	\$ (3,244)	\$ (3,244)	\$ (3,244)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1080000	AG PR DFR EL PL SR 3921400	\$ (1,865)	\$ (1,865)	\$ (1,865)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1080000	AG PR DFR EL PL SR 3921400	\$ (1,865)	\$ (1,865)	\$ (1,865)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1080000	AG PR DFR EL PL SR 3921400	\$ (620)	\$ (620)	\$ (620)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1080000	AG PR DFR EL PL SR 3921400	\$ (70)	\$ (70)	\$ (70)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1080000	AG PR DFR EL PL SR 3921400	\$ (1,000)	\$ (1,000)	\$ (1,000)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1080000	AG PR DFR EL PL SR 3921400	\$ (97)	\$ (97)	\$ (97)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1080000	AG PR DFR EL PL SR 3921400	\$ (60)	\$ (60)	\$ (60)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1080000	AG PR DFR EL PL SR 3921400	\$ (14)	\$ (14)	\$ (14)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1080000	AG PR DFR EL PL SR 3921400	\$ (649)	\$ (649)	\$ (649)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1080000	AG PR DFR EL PL SR 3921400	\$ (75)	\$ (75)	\$ (75)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1080000	AG PR DFR EL PL SR 3921400	\$ (43)	\$ (43)	\$ (43)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1080000	AG PR DFR EL PL SR 3921400	\$ (44)	\$ (44)	\$ (44)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1080000	AG PR DFR EL PL SR 3921400	\$ (415)	\$ (415)	\$ (415)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1080000	AG PR DFR EL PL SR 3921400	\$ (34)	\$ (34)	\$ (34)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1080000	AG PR DFR EL PL SR 3921400	\$ (548)	\$ (548)	\$ (548)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1080000	AG PR DFR EL PL SR 3921400	\$ (3,640)	\$ (3,640)	\$ (3,640)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1080000	AG PR DFR EL PL SR 3921400	\$ (171)	\$ (171)	\$ (171)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1080000	AG PR DFR EL PL SR 3921400	\$ (14,869)	\$ (14,869)	\$ (14,869)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1080000	AG PR DFR EL PL SR 3921400	\$ (2,085)	\$ (2,085)	\$ (2,085)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1080000	AG PR DFR EL PL SR 3921400	\$ (782)	\$ (782)	\$ (782)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1080000	AG PR DFR EL PL SR 3921400	\$ (683)	\$ (683)	\$ (683)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1080000	AG PR DFR EL PL SR 3921400	\$ (158)	\$ (158)	\$ (158)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1080000	AG PR DFR EL PL SR 3921400	\$ (171)	\$ (171)	\$ (171)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1080000	AG PR DFR EL PL SR 3921400	\$ (683)	\$ (683)	\$ (683)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1080000	AG PR DFR EL PL SR 3921400	\$ (185)	\$ (185)	\$ (185)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1080000	AG PR DFR EL PL SR 3921400	\$ (139)	\$ (139)	\$ (139)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0



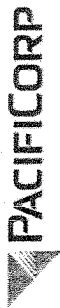
Depreciation Reserve (Actuals)
 Average of Monthly Averages Ending - December 2014
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Account	Aliso	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1080000	AG PR DFR.EL. PL. SR	\$ (1,480)									
1080000	AG PR DFR.EL. PL. SR	\$ (1,480)									
1080000	AG PR DFR.EL. PL. SR	\$ (1,480)									
1080000 Total		\$ (1,480)									
1083000	AG PR DFR.REMOVAL	\$ (342)									
1083000	AG PR DFR.REMOVAL	\$ (342)									
1083000	AG PR DFR.REMOVAL	\$ (342)									
1083000 Total		\$ (342)									
1085000	AG PR DFR.ACCRUAL	\$ 739									
1085000	AG PR DFR.ACCRUAL	\$ 739									
1085000	AG PR DFR.ACCRUAL	\$ 739									
1085000 Total		\$ 739									
1085000	AG PR DFR.ACCRUAL	\$ (65)									
1085000	AG PR DFR.ACCRUAL	\$ (65)									
1085000	AG PR DFR.ACCRUAL	\$ (65)									
1085000 Total		\$ (65)									
1085000	AG PR DFR.ACCRUAL	\$ (4)									
1085000	AG PR DFR.ACCRUAL	\$ (4)									
1085000	AG PR DFR.ACCRUAL	\$ (4)									
1085000 Total		\$ (4)									
1085000	AG PR DFR.ACCRUAL	\$ 205									
1085000	AG PR DFR.ACCRUAL	\$ 205									
1085000	AG PR DFR.ACCRUAL	\$ 205									
1085000 Total		\$ 205									
1085000	AG PR DFR.ACCRUAL	\$ (174)									
1085000	AG PR DFR.ACCRUAL	\$ (174)									
1085000	AG PR DFR.ACCRUAL	\$ (174)									
1085000 Total		\$ (174)									
1085000	AG PR DFR.ACCRUAL	\$ 165									
1085000	AG PR DFR.ACCRUAL	\$ 165									
1085000	AG PR DFR.ACCRUAL	\$ 165									
1085000 Total		\$ 165									
1085000	AG PR DFR.ACCRUAL	\$ (0)									
1085000	AG PR DFR.ACCRUAL	\$ (0)									
1085000	AG PR DFR.ACCRUAL	\$ (0)									
1085000 Total		\$ (0)									
1085000	AG PR DFR.ACCRUAL	\$ (0)									
1085000	AG PR DFR.ACCRUAL	\$ (0)									
1085000	AG PR DFR.ACCRUAL	\$ (0)									
1085000 Total		\$ (0)									
1085000	AG PR DFR.ACCRUAL	\$ 22									
1085000	AG PR DFR.ACCRUAL	\$ 22									
1085000	AG PR DFR.ACCRUAL	\$ 22									
1085000 Total		\$ 22									
1085000	AG PR DFR.ACCRUAL	\$ 140									
1085000	AG PR DFR.ACCRUAL	\$ 140									
1085000	AG PR DFR.ACCRUAL	\$ 140									
1085000 Total		\$ 140									
1085000	AG PR DFR.ACCRUAL	\$ 2,024									
1085000	AG PR DFR.ACCRUAL	\$ 2,024									
1085000	AG PR DFR.ACCRUAL	\$ 2,024									
1085000 Total		\$ 2,024									
1085000	AG PR DFR.ACCRUAL	\$ 670									
1085000	AG PR DFR.ACCRUAL	\$ 670									
1085000	AG PR DFR.ACCRUAL	\$ 670									
1085000 Total		\$ 670									
1085000	AG PR DFR.ACCRUAL	\$ 492									
1085000	AG PR DFR.ACCRUAL	\$ 492									
1085000	AG PR DFR.ACCRUAL	\$ 492									
1085000 Total		\$ 492									
1085000	AG PR DFR.ACCRUAL	\$ 773									
1085000	AG PR DFR.ACCRUAL	\$ 773									
1085000	AG PR DFR.ACCRUAL	\$ 773									
1085000 Total		\$ 773									
1085000	AG PR DFR.ACCRUAL	\$ 339									
1085000	AG PR DFR.ACCRUAL	\$ 339									
1085000	AG PR DFR.ACCRUAL	\$ 339									
1085000 Total		\$ 339									
1085000	AG PR DFR.ACCRUAL	\$ 356									
1085000	AG PR DFR.ACCRUAL	\$ 356									
1085000	AG PR DFR.ACCRUAL	\$ 356									
1085000 Total		\$ 356									
1085000	AG PR DFR.ACCRUAL	\$ 405									
1085000	AG PR DFR.ACCRUAL	\$ 405									
1085000	AG PR DFR.ACCRUAL	\$ 405									
1085000 Total		\$ 405									
1085000	AG PR DFR.ACCRUAL	\$ 645									
1085000	AG PR DFR.ACCRUAL	\$ 645									
1085000	AG PR DFR.ACCRUAL	\$ 645									
1085000 Total		\$ 645									
Grand Total		\$ 11,115									
		\$ (6,088,208)									
		\$ (645)									
		\$ (108,447)									
		\$ (229,663)									
		\$ (1,195,072)									
		\$ (4,210)									
		\$ (488)									
		\$ (20,946)									



Amortization Reserve (Actuals)
 Average of Monthly Averages Ending - December 2014
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

1110000	AC PR AMR EL PT SR	3035330	OATI-OASIS INTERFACE	SO	-\$396	-\$81	-\$93	-\$26	-\$60	-\$184	-\$24	-\$1	\$0
1110000	AC PR AMR EL PT SR	3310000	STRUCTURES - LEASE IMPROVEMENTS	CAGW	-\$1,022	-\$45	-\$747	-\$230	\$0	\$0	\$0	\$0	\$0
1110000	AC PR AMR EL PT SR	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	CA	-\$431	-\$431	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1110000	AC PR AMR EL PT SR	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	CAGW	-\$86	-\$4	-\$63	-\$19	\$0	\$0	\$0	\$0	\$0
1110000	AC PR AMR EL PT SR	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	CN	-\$2,963	-\$72	-\$999	-\$205	-\$222	-\$1,449	-\$117	\$0	\$0
1110000	AC PR AMR EL PT SR	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	IDU	-\$133	\$0	\$0	\$0	\$0	\$0	-\$133	\$0	\$0
1110000	AC PR AMR EL PT SR	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	OR	-\$4,234	\$0	-\$4,234	\$0	\$0	\$0	\$0	\$0	\$0
1110000	AC PR AMR EL PT SR	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	SO	-\$5,478	-\$109	-\$1,288	-\$362	-\$631	-\$2,541	-\$331	-\$16	\$0
1110000	AC PR AMR EL PT SR	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	UT	-\$14	\$0	\$0	\$0	\$0	-\$14	\$0	\$0	\$0
1110000	AC PR AMR EL PT SR	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	WA	-\$1,321	\$0	\$0	-\$1,321	\$0	\$0	\$0	\$0	\$0
1110000	AC PR AMR EL PT SR	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	WYP	-\$4,561	\$0	\$0	\$0	-\$4,561	\$0	\$0	\$0	\$0
1110000	AC PR AMR EL PT SR	3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	WYU	-\$40	\$0	\$0	\$0	-\$40	\$0	\$0	\$0	\$0
1110000 Total					-\$530,094	-\$13,028	-\$173,645	-\$48,809	-\$66,050	-\$201,464	-\$26,075	-\$1,073	\$0
1119000	AC PR AMR EL PT SR-O	146149	SOFTWARE DEVELOPMENT-NON-REC	SO	-\$213	-\$4	-\$50	-\$14	-\$32	-\$99	-\$13	\$0	\$0
1119000	AC PR AMR EL PT SR-O	146209	Other Intangible Assets-Non-Rec	SO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1119000 Total					-\$213	-\$4	-\$50	-\$14	-\$32	-\$99	-\$13	\$0	\$0
Grand Total					-\$530,306	-\$13,032	-\$173,645	-\$48,823	-\$66,082	-\$201,563	-\$26,088	-\$1,074	\$0



JARS - Jurisdiction by FERC Account (Monthly Avg. Balance)
 Average of Monthly Averages Ending - December 2014
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
2551000	ACC DEF ITC - FED	ITC84	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2551000	ACC DEF ITC - FED	ITC85	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2551000	ACC DEF ITC - FED	ITC85	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2551000	ACC DEF ITC - FED	ITC85	-\$165	-\$165	-\$111	-\$22	-\$19	\$0	\$0	\$0	\$0
2551000	ACC DEF ITC - FED	ITC86	-\$370	-\$370	-\$239	-\$49	\$57	\$0	\$0	\$0	\$0
2551000	ACC DEF ITC - FED	ITC88	-\$69	-\$69	-\$54	-\$13	-\$15	\$0	\$0	\$0	\$0
2551000	ACC DEF ITC - FED	ITC88	-\$222	-\$222	-\$125	-\$34	-\$46	\$0	\$0	\$0	\$0
2551000	ACC DEF ITC - FED	ITC89	-\$11	-\$11	-\$30	-\$7	-\$26	\$0	\$0	\$0	\$0
2551000	ACC DEF ITC - FED	ITC90	-\$186	-\$186	-\$42	-\$13	-\$25	-\$72	-\$9	-\$1	\$0
2551000	ACC DEF ITC - FED	SG	-\$164	-\$164	-\$15	-\$5	-\$26	-\$3	-\$3	-\$1	\$0
2551000	ACC DEF ITC - FED	SG	-\$59	-\$59	-\$15	-\$5	-\$26	-\$3	-\$3	-\$1	\$0
2551000	ACC DEF ITC - FED	SG	-\$1,255	-\$1,255	-\$48	-\$616	-\$204	-\$39	-\$185	-\$39	-\$1
2551000	ACC DEF ITC - FED	SG	-\$1,255	-\$1,255	-\$48	-\$616	-\$204	-\$39	-\$185	-\$39	-\$1
Grand Total											



JARS - Jurisdiction by FERC Account (Monthly Avg. Balance)
 Average of Monthly Averages Ending - December 2014
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
25200000	CUST ADV CONSTRUC: 210550	CUSTOMER ADVANCES FOR CONSTRUCTION	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25200000	CUST ADV CONSTRUC: 210550	Payments Received Uncompleted Projects	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25200000	CUST ADV CONSTRUC: 210550	Payments Received Uncompleted Projects	\$-11	\$-11	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25200000	CUST ADV CONSTRUC: 210550	Payments Received Uncompleted Projects	\$-13,743	\$0	\$0	\$0	\$-3,204	\$0,240	\$-1,219	\$0	\$0
25200000	CUST ADV CONSTRUC: 210550	Payments Received Uncompleted Projects	\$5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25200000	CUST ADV CONSTRUC: 210550	Payments Received Uncompleted Projects	\$-667	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25200000	CUST ADV CONSTRUC: 210550	Payments Received Uncompleted Projects	\$-19	\$0	\$-667	\$0	\$0	\$0	\$0	\$0	\$0
25200000	CUST ADV CONSTRUC: 210550	Payments Received Uncompleted Projects	\$-951	\$0	\$-2	\$0	\$-3	\$-8	\$-1	\$0	\$0
25200000	CUST ADV CONSTRUC: 210550	Payments Received Uncompleted Projects	\$0	\$0	\$0	\$0	\$0	\$-951	\$0	\$0	\$0
25200000	CUST ADV CONSTRUC: 210550	Payments Received Uncompleted Projects	\$-37	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25200000	CUST ADV CONSTRUC: 210550	Payments Received Uncompleted Projects	\$384	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25200000	CUST ADV CONSTRUC: 210550	Payments Received Uncompleted Projects	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25200000	CUST ADV CONSTRUC: 210550	Payments Received Uncompleted Projects	\$481	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25200000	CUST ADV CONSTRUC: 210550	Payments Received Uncompleted Projects	\$-11,946	\$0	\$0	\$0	\$-2,705	\$0,032	\$-1,059	\$0	\$0
25200000	CUST ADV CONSTRUC: 285460	Transm Intercom Deposits - w/3rd Party	\$342	\$5	\$66	\$27	\$53	\$149	\$1	\$1	\$0
25200000	CUST ADV CONSTRUC: 285460	Transm Intercom Deposits - w/3rd Party	\$-27,135	\$-6	\$-586	\$25	\$-5,705	\$-18,406	\$-2,307	\$-151	\$0
25200000	CUST ADV CONSTRUC: 285460	CUSTOMER ADVANCES FOR CONSTRUCTION - U/F/CN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2521100	CUS. ADV. CONT. REFUND	CUSTOMER ADVANCES FOR CONST-REFUNDABLE CN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2523990	CUST ADV-REFD-CSS	CUSTOMER ADV-POTENTIAL REFUND - CSS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2523990	CUST ADV-REFD-CSS	CUSTOMER ADV-POTENTIAL REFUND - CSS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Grand Total			\$-27,135	\$-6	\$-586	\$25	\$-5,705	\$-18,406	\$-2,307	\$-151	\$0

