

April 29, 2016

***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 2015**

Pacific Power & Light Company (Pacific Power or Company), a division of PacifiCorp, submits three copies of the 2015 Commission Basis Report for the period ended December 2015 in accordance with WAC 480-100-257. This annual report summarizes actual and normalized results of operations for the twelve months ended December 31, 2015, 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, 2015



PACIFICORP  
State of Washington - Electric Utility  
Actual, Adjusted & Normalized Results of Operations - West Control Area  
Twelve Months Ended December 2015

|                               | (1)<br>Unadjusted<br>Results | (2)<br>Restating<br>Adjustments | (3)<br>Total Restated<br>Actual Results | (4)<br>Pro Forma<br>Adjustments | (5)<br>Total Normalized<br>Results |
|-------------------------------|------------------------------|---------------------------------|---|---------------------------------|------------------------------------|
| 1 Operating Revenues:         |                              |                                 |   |                                 |                                    |
| 2 General Business Revenues   | 343,273,558                  | (9,919,127)                     | 333,354,432                             | 2,341,347                       | 335,695,779                        |
| 3 Interdepartmental           | -                            | -                               | -                                       | -                               | -                                  |
| 4 Special Sales               | 16,903,240                   | -                               | 16,903,240                              | -                               | 16,903,240                         |
| 5 Other Operating Revenues    | 9,437,370                    | (72,136)                        | 9,365,233                               | -                               | 9,365,233                          |
| 6 Total Operating Revenues    | 369,614,168                  | (9,991,263)                     | 359,622,905                             | 2,341,347                       | 361,964,252                        |
| 7                             |                              |                                 |   |                                 |                                    |
| 8 Operating Expenses:         |                              |                                 |   |                                 |                                    |
| 9 Steam Production            | 70,271,579                   | 645                             | 70,272,224                              | 145,885                         | 70,418,109                         |
| 10 Nuclear Production         | -                            | -                               | -                                       | -                               | -                                  |
| 11 Hydro Production           | 6,618,313                    | -                               | 6,618,313                               | 72,395                          | 6,690,707                          |
| 12 Other Power Supply         | 75,401,399                   | 73,503                          | 75,474,902                              | (4,680,766)                     | 70,794,136                         |
| 13 Transmission               | 32,669,043                   | (51,288)                        | 32,617,756                              | 45,775                          | 32,663,531                         |
| 14 Distribution               | 11,300,373                   | (105,538)                       | 11,194,835                              | 128,869                         | 11,323,703                         |
| 15 Customer Accounting        | 5,787,753                    | 339,666                         | 6,127,420                               | 83,913                          | 6,211,333                          |
| 16 Customer Service & Info    | 11,214,241                   | (10,500,166)                    | 714,075                                 | 13,607                          | 727,683                            |
| 17 Sales                      | -                            | -                               | -                                       | -                               | -                                  |
| 18 Administrative & General   | 9,120,378                    | 934,027                         | 10,054,405                              | 90,902                          | 10,145,307                         |
| 19 Total O&M Expenses         | 222,383,080                  | (9,309,151)                     | 213,073,930                             | (4,099,420)                     | 208,974,509                        |
| 20 Depreciation               | 44,983,048                   | 104,641                         | 45,087,689                              | 1,410,275                       | 46,497,964                         |
| 21 Amortization               | 4,620,375                    | 4,406                           | 4,624,781                               | 96,552                          | 4,721,333                          |
| 22 Taxes Other Than Income    | 22,308,724                   | 30,871                          | 22,339,595                              | 317,601                         | 22,657,196                         |
| 23 Income Taxes - Federal     | 7,585,277                    | 319,933                         | 7,905,211                               | (8,707,224)                     | (802,014)                          |
| 24 Income Taxes - State       | -                            | -                               | -                                       | -                               | -                                  |
| 25 Income Taxes - Def Net     | 9,678,466                    | (2,278,926)                     | 7,399,541                               | 11,328,008                      | 18,727,549                         |
| 26 Investment Tax Credit Adj. | -                            | -                               | -                                       | -                               | -                                  |
| 27 Misc Revenue & Expense     | 112,512                      | 17,115                          | 129,627                                 | (1,366)                         | 128,261                            |
| 28 Total Operating Expenses:  | 311,671,482                  | (11,111,110)                    | 300,560,373                             | 344,426                         | 300,904,799                        |
| 29                            |                              |                                 |   |                                 |                                    |
| 30 Operating Rev For Return:  | 57,942,685                   | 1,119,847                       | 59,062,532                              | 1,996,921                       | 61,059,453                         |
| 31                            |                              |                                 |   |                                 |                                    |
| 32 Rate Base:                 |                              |                                 |   |                                 |                                    |
| 33 Electric Plant In Service  | 1,741,746,696                | 81,580,774                      | 1,823,327,470                           | 17,478,780                      | 1,840,806,250                      |
| 34 Plant Held for Future Use  | 472,897                      | -                               | 472,897                                 | -                               | 472,897                            |
| 35 Misc Deferred Debits       | 7,621,683                    | (5,644,137)                     | 1,977,546                               | (1,500,000)                     | 477,546                            |
| 36 Elec Plant Acq Adj         | -                            | -                               | -                                       | -                               | -                                  |
| 37 Nuclear Fuel               | -                            | -                               | -                                       | -                               | -                                  |
| 38 Prepayments                | 2,049,920                    | (2,049,920)                     | 0                                       | -                               | 0                                  |
| 39 Fuel Stock                 | 7,195,728                    | (7,195,728)                     | (0)                                     | -                               | (0)                                |
| 40 Material & Supplies        | 7,687,108                    | (7,687,108)                     | 0                                       | -                               | 0                                  |
| 41 Working Capital            | 2,199,788                    | 14,866,965                      | 17,066,752                              | -                               | 17,066,752                         |
| 42 Weatherization             | 885,182                      | -                               | 885,182                                 | -                               | 885,182                            |
| 43 Misc Rate Base             | -                            | -                               | -                                       | -                               | -                                  |
| 44 Total Electric Plant:      | 1,769,859,002                | 73,870,845                      | 1,843,729,847                           | 15,978,780                      | 1,859,708,627                      |
| 45                            |                              |                                 |   |                                 |                                    |
| 46 Rate Base Deductions:      |                              |                                 |   |                                 |                                    |
| 47 Accum Prov For Deprec      | (665,287,570)                | (29,490,635)                    | (694,778,206)                           | (401,492)                       | (695,179,697)                      |
| 48 Accum Prov For Amort       | (52,860,499)                 | (4,406)                         | (52,864,904)                            | (18,016)                        | (52,882,920)                       |
| 49 Accum Def Income Tax       | (245,357,027)                | (112,626)                       | (245,469,653)                           | (11,876)                        | (245,481,528)                      |
| 50 Unamortized ITC            | (77,364)                     | -                               | (77,364)                                | -                               | (77,364)                           |
| 51 Customer Adv For Const     | 14,803                       | (1,039,213)                     | (1,024,410)                             | -                               | (1,024,410)                        |
| 52 Customer Service Deposits  | -                            | (3,231,274)                     | (3,231,274)                             | -                               | (3,231,274)                        |
| 53 Misc Rate Base Deductions  | (4,372,580)                  | 983,362                         | (3,389,219)                             | (2,411)                         | (3,391,630)                        |
| 54                            |                              |                                 |   |                                 |                                    |
| 55 Total Rate Base Deductions | (967,940,238)                | (32,894,792)                    | (1,000,835,030)                         | (433,795)                       | (1,001,268,825)                    |
| 56                            |                              |                                 |   |                                 |                                    |
| 57 Total Rate Base:           | 801,918,764                  | 40,976,053                      | 842,894,817                             | 15,544,985                      | 858,439,803                        |
| 58                            |                              |                                 |   |                                 |                                    |
| 59 Return on Rate Base        | 7.23%                        |                                 | 7.01%                                   |                                 | 7.11%                              |
| 60 Return on Equity           | 9.20%                        | -0.427%                         | 8.78%                                   | 0.21%                           | 8.98%                              |



**PACIFICORP**  
**WASHINGTON**  
**Normalized Results of Operations - West Control Area**  
**12 Months Ended DECEMBER 2015**

|  |                     |               |
|--|---------------------|---------------|
| Net Rate Base - Washington Jurisdiction    | \$ 858,439,803      | Ref. Page 1.1 |
| Return on Rate Base Requested              | <u>7.380%</u>       | Ref. Page 2.1 |
| Revenues Required to Earn Requested Return | 63,352,853          |               |
| Less Current Operating Revenues            | <u>(61,059,453)</u> |               |
| Increase to Current Revenues               | 2,293,400           |               |
| Net to Gross Bump-up                       | <u>161.184%</u>     |               |
| Price Change Required for Requested Return | <u>\$ 3,696,595</u> |               |
| Requested Price Change                     | \$ 3,696,595        |               |
| Uncollectible Percent                      | <u>0.479%</u>       | Ref. Page 1.3 |
| Increased Uncollectible Expense            | <u>\$ 17,710</u>    |               |
| Requested Price Change                     | \$ 3,696,595        |               |
| WUTC Regulatory Fee                        | 0.200%              | Ref. Page 1.3 |
| Revenue Tax                                | 3.873%              | Ref. Page 1.3 |
| Resource Supplier Tax                      | 0.000%              | Ref. Page 1.3 |
| Gross Receipts                             | 0.000%              | Ref. Page 1.3 |
| Increase Taxes Other Than Income           | <u>\$ 150,577</u>   |               |
| Requested Price Change                     | \$ 3,696,595        |               |
| Uncollectible Expense                      | (17,710)            |               |
| Taxes Other Than Income                    | <u>(150,577)</u>    |               |
| Income Before Taxes                        | <u>\$ 3,528,307</u> |               |
| State Effective Tax Rate                   | <u>0.000%</u>       | Ref. Page 2.1 |
| State Income Taxes                         | <u>\$ -</u>         |               |
| Taxable Income                             | \$ 3,528,307        |               |
| Federal Income Tax Rate                    | 35.00%              | Ref. Page 2.1 |
| Federal Income Taxes                       | <u>\$ 1,234,908</u> |               |
| Operating Income                           | 100.000%            |               |
| Net Operating Income                       | <u>62.041%</u>      | Ref. Page 1.3 |
| Net to Gross Bump-Up                       | <u>161.1837%</u>    |               |

**PACIFICORP**  
**WASHINGTON**  
**Normalized Results of Operations - West Control Area**  
**12 Months Ended DECEMBER 2015**

|   |                       |                     |
|---|-----------------------|---------------------|
| Operating Revenue                             | 100.000%              |                     |
| Operating Deductions                          |                       |                     |
| Uncollectible Accounts                        | 0.479% (1)            |                     |
| WUTC Regulatory Fee                           | 0.200%                |                     |
| Taxes Other - Revenue Tax                     | 3.873%                |                     |
| Taxes Other - Resource Supplier               | 0.000%                |                     |
| Taxes Other - Gross Receipts                  | <u>0.000%</u>         |                     |
| Sub-Total                                     | 95.448%               |                     |
| State Income Tax @ 0.000%                     | <u>0.000%</u>         |                     |
| Sub-Total                                     | 95.448%               |                     |
| Federal Income Tax @ 35.00%                   | <u>33.407%</u>        |                     |
| Net Operating Income                          | <u><u>62.041%</u></u> |                     |
| 1 Uncollectible Accounts:                     |                       |                     |
| (a) Uncollectible Accounts (FERC Account 904) | 1,546,945             | Ref. 4.10.1. Line 2 |
| (b) General Business Revenues                 | <u>322,888,091</u>    | Ref. 4.10.1. Line 1 |
| Uncollectible Accounts %                      | <u>0.479%</u>         | (a) / (b)           |

## 2. RESULTS OF OPERATIONS

**PACIFICORP  
RESULTS OF OPERATIONS**

USER SPECIFIC INFORMATION

|              |                                |
|--------------|--------------------------------|
| STATE:       | WASHINGTON                     |
| PERIOD:      | DECEMBER 2015                  |
| FILE:        | WA JAM December 2015 Results   |
| PREPARED BY: | Revenue Requirement Department |
| DATE:        | April 26, 2016                 |
| TIME:        | 12:56:53 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          | 1.612           |
| FEDERAL/STATE COMBINED RATE  | 35.000%         |

CAPITAL STRUCTURE INFORMATION

| <u>MERGED COMPANY CAPITAL STRUCTURE</u> |                              |                          |                          |
|---|------------------------------|--------------------------|--------------------------|
|   | <u>CAPITAL<br/>STRUCTURE</u> | <u>EMBEDDED<br/>COST</u> | <u>WEIGHTED<br/>COST</u> |
| DEBT                                    | 48.81%                       | 5.15%                    | 2.51%                    |
| PREFERRED                               | 0.01%                        | 6.75%                    | 0.00%                    |
| COMMON                                  | 51.18%                       | 9.50%                    | 4.86%                    |
|   | <u>100.00%</u>               |                          | <u>7.38%</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 capital structure reflected in the December 2015 results of operations reflect a five-quarter average from 12/31/2014 to 12/31/2015. |

DECEMBER 2015 West Control Area  
AMA

## RESULTS OF OPERATIONS SUMMARY

| Description of Account Summary: |                              | Ref  | TOTAL            | UNADJUSTED RESULTS<br>OTHER | WASHINGTON    | WASHINGTON<br>ADJUSTMENTS | WASHINGTON<br>ADJ TOTAL |
|---------------------------------|------------------------------|------|------------------|-----------------------------|---------------|---------------------------|-------------------------|
| 1                               | Operating Revenues           |      |                  |                             |               |                           |                         |
| 2                               | General Business Revenues    | 2.3  | 4,810,600,630    | 4,467,327,072               | 343,273,558   | (7,577,780)               | 335,695,779             |
| 3                               | Interdepartmental            | 2.3  | 0                | 0                           | 0             | 0                         | 0                       |
| 4                               | Special Sales                | 2.3  | 81,551,913       | 64,648,674                  | 16,903,240    | 0                         | 16,903,240              |
| 5                               | Other Operating Revenues     | 2.4  | 150,717,219      | 141,279,850                 | 9,437,370     | (72,136)                  | 9,365,233               |
| 6                               | Total Operating Revenues     | 2.4  | 5,042,869,763    | 4,673,255,595               | 369,614,168   | (7,649,916)               | 361,964,252             |
| 7                               |                              |      |                  |                             |               |                           |                         |
| 8                               | Operating Expenses:          |      |                  |                             |               |                           |                         |
| 9                               | Steam Production             | 2.6  | 524,901,921      | 454,630,342                 | 70,271,579    | 146,530                   | 70,418,109              |
| 10                              | Nuclear Production           | 2.7  | 0                | 0                           | 0             | 0                         | 0                       |
| 11                              | Hydro Production             | 2.9  | 42,326,257       | 35,707,944                  | 6,618,313     | 72,395                    | 6,690,707               |
| 12                              | Other Power Supply           | 2.10 | 402,169,986      | 326,768,587                 | 75,401,399    | (4,607,263)               | 70,794,136              |
| 13                              | Transmission                 | 2.12 | 186,881,224      | 154,212,181                 | 32,669,043    | (5,513)                   | 32,663,531              |
| 14                              | Distribution                 | 2.13 | 207,035,425      | 195,735,052                 | 11,300,373    | 23,331                    | 11,323,703              |
| 15                              | Customer Accounts            | 2.14 | 81,365,999       | 75,578,245                  | 5,787,753     | 423,580                   | 6,211,333               |
| 16                              | Customer Service             | 2.14 | 135,712,011      | 124,497,769                 | 11,214,241    | (10,486,559)              | 727,683                 |
| 17                              | Sales                        | 2.15 | 0                | 0                           | 0             | 0                         | 0                       |
| 18                              | Administrative & General     | 2.16 | 134,255,043      | 125,134,665                 | 9,120,378     | 1,024,929                 | 10,145,307              |
| 19                              |                              |      |                  |                             |               |                           |                         |
| 20                              | Total O & M Expenses         | 2.16 | 1,714,647,865    | 1,492,264,785               | 222,383,080   | (13,408,571)              | 208,974,509             |
| 21                              |                              |      |                  |                             |               |                           |                         |
| 22                              | Depreciation                 | 2.18 | 674,204,141      | 629,221,093                 | 44,983,048    | 1,514,916                 | 46,497,964              |
| 23                              | Amortization Expense         | 2.19 | 43,422,397       | 38,802,022                  | 4,620,375     | 100,958                   | 4,721,333               |
| 24                              | Taxes Other Than Income      | 2.19 | 185,302,308      | 162,993,584                 | 22,308,724    | 348,472                   | 22,657,196              |
| 25                              | Income Taxes - Federal       | 2.22 | 480,217,142      | 472,631,864                 | 7,585,277     | (8,387,291)               | (802,014)               |
| 26                              | Income Taxes - State         | 2.22 | 71,692,668       | 71,692,668                  | 0             | 0                         | -                       |
| 27                              | Income Taxes - Def Net       | 2.21 | 183,805,242      | 174,126,776                 | 9,678,466     | 9,049,083                 | 18,727,549              |
| 28                              | Investment Tax Credit Adj.   | 2.20 | (4,756,408)      | (4,756,408)                 | 0             | 0                         | 0                       |
| 29                              | Misc Revenue & Expense       | 2.6  | (872,481)        | (984,992)                   | 112,512       | 15,749                    | 128,261                 |
| 30                              |                              |      |                  |                             |               |                           |                         |
| 31                              | Total Operating Expenses     | 2.22 | 3,347,662,874    | 3,035,991,391               | 311,671,482   | (10,766,684)              | 300,904,799             |
| 32                              |                              |      |                  |                             |               |                           |                         |
| 33                              | Operating Revenue for Return |      | 1,695,206,890    | 1,637,264,204               | 57,942,685    | 3,116,768                 | 61,059,453              |
| 34                              |                              |      |                  |                             |               |                           |                         |
| 35                              | Rate Base:                   |      |                  |                             |               |                           |                         |
| 36                              | Electric Plant in Service    | 2.33 | 26,057,426,525   | 24,315,679,830              | 1,741,746,696 | 99,059,554                | 1,840,806,250           |
| 37                              | Plant Held for Future Use    | 2.33 | 37,680,512       | 37,207,615                  | 472,897       | 0                         | 472,897                 |
| 38                              | Misc Deferred Debits         | 2.35 | 463,550,440      | 455,928,757                 | 7,621,683     | (7,144,137)               | 477,546                 |
| 39                              | Elec Plant Acq Adj           | 2.33 | 35,320,939       | 35,320,939                  | 0             | 0                         | 0                       |
| 40                              | Nuclear Fuel                 | 2.33 | 0                | 0                           | 0             | 0                         | 0                       |
| 41                              | Prepayments                  | 2.35 | 45,268,758       | 43,218,838                  | 2,049,920     | (2,049,920)               | 0                       |
| 42                              | Fuel Stock                   | 2.34 | 185,890,909      | 178,695,180                 | 7,195,728     | (7,195,728)               | (0)                     |
| 43                              | Material & Supplies          | 2.34 | 230,259,571      | 222,572,463                 | 7,687,108     | (7,687,108)               | 0                       |
| 44                              | Working Capital              | 2.35 | 14,796,465       | 12,596,677                  | 2,199,788     | 14,866,965                | 17,066,752              |
| 45                              | Weatherization Loans         | 2.34 | 19,505,089       | 18,619,906                  | 885,182       | 0                         | 885,182                 |
| 46                              | Miscellaneous Rate Base      | 2.36 | 0                | 0                           | 0             | 0                         | 0                       |
| 47                              |                              |      |                  |                             |               |                           |                         |
| 48                              | Total Electric Plant         |      | 27,089,699,208   | 25,319,840,206              | 1,769,859,002 | 89,849,625                | 1,859,708,627           |
| 49                              |                              |      |                  |                             |               |                           |                         |
| 50                              | Rate Base Deductions:        |      |                  |                             |               |                           |                         |
| 51                              | Accum Prov For Depr          | 2.40 | (8,461,351,216)  | (7,796,063,646)             | (665,287,570) | (29,892,127)              | (695,179,697)           |
| 52                              | Accum Prov For Amort         | 2.41 | (551,420,883)    | (498,560,384)               | (52,860,499)  | (22,421)                  | (52,882,920)            |
| 53                              | Accum Def Income Taxes       | 2.37 | (4,268,685,614)  | (4,023,328,587)             | (245,357,027) | (124,501)                 | (245,481,528)           |
| 54                              | Unamortized ITC              | 2.37 | (766,346)        | (688,982)                   | (77,364)      | 0                         | (77,364)                |
| 55                              | Customer Adv for Const       | 2.36 | (31,074,395)     | (31,089,198)                | 14,803        | (1,039,213)               | (1,024,410)             |
| 56                              | Customer Service Deposits    | 2.36 | 0                | 0                           | 0             | (3,231,274)               | (3,231,274)             |
| 57                              | Misc. Rate Base Deductions   | 2.36 | (203,169,840)    | (198,797,260)               | (4,372,580)   | 980,950                   | (3,391,630)             |
| 58                              |                              |      |                  |                             |               |                           |                         |
| 59                              | Total Rate Base Deductions   |      | (13,516,468,295) | (12,548,528,057)            | (967,940,238) | (33,328,587)              | (1,001,268,825)         |
| 60                              |                              |      |                  |                             |               |                           |                         |
| 61                              | Total Rate Base              |      | 13,573,230,913   | 12,771,312,149              | 801,918,764   | 56,521,038                | 858,439,803             |
| 62                              |                              |      |                  |                             |               |                           |                         |
| 63                              | Return on Rate Base          |      |                  |                             | 7.23%         |                           | 7.11%                   |
| 64                              |                              |      |                  |                             |               |                           |                         |
| 65                              | Return on Equity             |      |                  |                             | 9.20%         |                           | 8.98%                   |
| 66                              | Net Power Costs              |      | 574,379,950      |                             | 130,790,246   |                           | 126,026,951             |
| 67                              | 100 Basis Points in Equity:  |      |                  |                             |               |                           |                         |
| 68                              | Revenue Requirement Impact   |      |                  |                             | 6,314,185     |                           | 6,759,223               |
| 69                              | Rate Base Decrease           |      |                  |                             | (53,044,567)  |                           | (57,622,323)            |





DECEMBER 2015 West Control Area  
 AMA

| FERC<br>ACCT | DESCRIP | BUS<br>FUNC                         | WCA<br>FACTOR | Ref | UNADJUSTED RESULTS |              |             | WASHINGTON |             |
|--------------|---------|-------------------------------------|---------------|-----|--------------------|--------------|-------------|------------|-------------|
|              |         |                                     |               |     | TOTAL              | OTHER        | WASHINGTON  | ADJUSTMENT | ADJ TOTAL   |
| 239          | 500     | Operation Supervision & Engineering |               |     |                    |              |             |            |             |
| 240          |         | P                                   | SG            |     | 183,800            | 168,943      | 14,856      | 315        | 15,172      |
| 241          |         | P                                   | CAGW          |     | 36,076             | 27,923       | 8,152       | 12         | 8,164       |
| 242          |         | P                                   | CAGE          |     | 2,922,106          | 2,922,106    | -           | -          | -           |
| 243          |         | P                                   | JBG           |     | 12,375,030         | 9,594,418    | 2,780,612   | 41,198     | 2,821,810   |
| 244          |         | P                                   | CAGE          |     | -                  | -            | -           | -          | -           |
| 245          |         |                                     |               | B2  | 15,517,011         | 12,713,391   | 2,803,620   | 41,525     | 2,845,145   |
| 246          |         |                                     |               |     |                    |              |             |            |             |
| 247          | 501     | Fuel Related                        |               |     |                    |              |             |            |             |
| 248          |         | P                                   | SE            |     | 225,460            | 208,125      | 17,335      | 359        | 17,694      |
| 249          |         | P                                   | SE            |     | -                  | -            | -           | -          | -           |
| 250          |         | P                                   | SE            |     | -                  | -            | -           | -          | -           |
| 251          |         | P                                   | CAGW          |     | 2,247,300          | 1,739,460    | 507,840     | -          | 507,840     |
| 252          |         | P                                   | CAGE          |     | -                  | -            | -           | -          | -           |
| 253          |         | P                                   | CAEW          |     | -                  | -            | -           | -          | -           |
| 254          |         | P                                   | CAEE          |     | 14,268,424         | 14,268,424   | -           | -          | -           |
| 255          |         | P                                   | JBE           |     | 503,151            | 388,984      | 114,167     | 4,284      | 118,451     |
| 256          |         | P                                   | CAEE          |     | -                  | -            | -           | -          | -           |
| 257          |         | P                                   | JBG           |     | -                  | -            | -           | -          | -           |
| 258          |         |                                     |               | B2  | 17,244,334         | 16,604,993   | 639,341     | 4,643      | 643,985     |
| 259          |         |                                     |               |     |                    |              |             |            |             |
| 260          | 501NPC  | Fuel Related                        |               |     |                    |              |             |            |             |
| 1            |         |                                     | S             |     | -                  | -            | -           | -          | -           |
| 2            |         |                                     | SE            |     | -                  | -            | -           | -          | -           |
| 3            |         |                                     | SE            |     | -                  | -            | -           | -          | -           |
| 4            |         |                                     | SE            |     | -                  | -            | -           | -          | -           |
| 5            |         |                                     | CAGW          |     | -                  | -            | -           | -          | -           |
| 6            |         |                                     | CAGE          |     | -                  | -            | -           | -          | -           |
| 7            |         |                                     | CAEW          |     | 239,413,979        | 184,779,971  | 54,634,007  | -          | 54,634,007  |
| 8            |         |                                     | CAEE          |     | -                  | -            | -           | -          | -           |
| 9            |         |                                     | JBE           |     | -                  | -            | -           | -          | -           |
| 10           |         |                                     | CAEE          |     | -                  | -            | -           | -          | -           |
| 11           |         |                                     | JBG           |     | -                  | -            | -           | -          | -           |
| 12           |         |                                     |               | B2  | 239,413,979        | 184,779,971  | 54,634,007  | -          | 54,634,007  |
| 13           |         |                                     |               |     |                    |              |             |            |             |
| 14           |         |                                     |               |     |                    |              |             |            |             |
| 15           |         |                                     |               |     |                    |              |             |            |             |
| 16           | 502     | Steam Expenses                      |               |     |                    |              |             |            |             |
| 17           |         | P                                   | SG            |     | -                  | -            | -           | -          | -           |
| 18           |         | P                                   | CAGW          |     | 1,069,424          | 827,758      | 241,666     | -          | 241,666     |
| 19           |         | P                                   | CAGE          |     | 60,523,444         | 60,523,444   | -           | -          | -           |
| 20           |         | P                                   | JBG           |     | 23,021,177         | 17,848,425   | 5,172,751   | -          | 5,172,751   |
| 21           |         | P                                   | CAGE          |     | -                  | -            | -           | -          | -           |
| 22           |         |                                     |               | B2  | 84,614,045         | 79,199,627   | 5,414,417   | -          | 5,414,417   |
| 23           |         |                                     |               |     |                    |              |             |            |             |
| 24           | 503     | Steam From Other Sources            |               |     |                    |              |             |            |             |
| 25           |         | P                                   | SE            |     | -                  | -            | -           | -          | -           |
| 26           |         | P                                   | CAEW          |     | -                  | -            | -           | -          | -           |
| 27           |         | P                                   | CAEE          |     | -                  | -            | -           | -          | -           |
| 28           |         |                                     |               | B2  | -                  | -            | -           | -          | -           |
| 29           | 503NPC  | Steam From Other Sources-NPC        |               |     |                    |              |             |            |             |
| 30           |         |                                     | SE            |     | -                  | -            | -           | -          | -           |
| 31           |         |                                     | CAEW          |     | -                  | -            | -           | -          | -           |
| 32           |         |                                     | CAEE          |     | -                  | -            | -           | -          | -           |
| 33           |         |                                     |               | B2  | -                  | -            | -           | -          | -           |
| 34           |         |                                     |               |     |                    |              |             |            |             |
| 35           | 505     | Electric Expenses                   |               |     |                    |              |             |            |             |
| 36           |         | P                                   | SG            |     | -                  | -            | -           | -          | -           |
| 37           |         | P                                   | CAGW          |     | 89,118             | 68,979       | 20,139      | -          | 20,139      |
| 38           |         | P                                   | CAGE          |     | 2,262,531          | 2,262,531    | -           | -          | -           |
| 39           |         | P                                   | JBG           |     | -                  | -            | -           | -          | -           |
| 40           |         | P                                   | CAGE          |     | -                  | -            | -           | -          | -           |
| 41           |         |                                     |               | B2  | 2,351,648          | 2,331,510    | 20,139      | -          | 20,139      |
| 42           |         |                                     |               |     |                    |              |             |            |             |
| 43           | 506     | Misc. Steam Expense                 |               |     |                    |              |             |            |             |
| 44           |         | P                                   | SG            |     | -                  | -            | -           | -          | -           |
| 45           |         | P                                   | SE            |     | -                  | -            | -           | -          | -           |
| 46           |         | P                                   | CAGW          |     | 1,869,058          | 1,446,692    | 422,365     | -          | 422,365     |
| 47           |         | P                                   | CAGE          |     | 6,362,620          | 6,362,620    | -           | -          | -           |
| 48           |         | P                                   | JBG           |     | (23,806,620)       | (18,457,383) | (5,349,237) | -          | (5,349,237) |
| 49           |         | P                                   | CAGE          |     | -                  | -            | -           | -          | -           |
| 50           |         |                                     |               | B2  | (15,574,943)       | (10,648,071) | (4,926,871) | -          | (4,926,871) |



## DECEMBER 2015 West Control Area

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| FERC<br>ACCT | DESCRIP | BUS<br>FUNC                         | WCA<br>FACTOR | Ref | UNADJUSTED RESULTS |                    |                   | WASHINGTON     |                   |
|--------------|---------|-------------------------------------|---------------|-----|--------------------|--------------------|-------------------|----------------|-------------------|
|              |         |                                     |               |     | TOTAL              | OTHER              | WASHINGTON        | ADJUSTMENT     | ADJ TOTAL         |
| 51           |         |                                     |               |     |                    |                    |                   |                |                   |
| 52           | 507     | Rents                               |               |     |                    |                    |                   |                |                   |
| 53           |         | P                                   | SG            |     | -                  | -                  | -                 | -              | -                 |
| 54           |         | P                                   | CAGW          |     | 22,399             | 17,337             | 5,062             | -              | 5,062             |
| 55           |         | P                                   | CAGE          |     | 81,080             | 81,080             | -                 | -              | -                 |
| 56           |         | P                                   | JBG           |     | 291,223            | 225,787            | 65,436            | -              | 65,436            |
| 57           |         | P                                   | CAGE          |     | -                  | -                  | -                 | -              | -                 |
| 58           |         |                                     |               | B2  | 394,702            | 324,204            | 70,498            | -              | 70,498            |
| 59           |         |                                     |               |     |                    |                    |                   |                |                   |
| 60           | 510     | Maint Supervision & Engineering     |               |     |                    |                    |                   |                |                   |
| 61           |         | P                                   | SG            |     | -                  | -                  | -                 | -              | -                 |
| 62           |         | P                                   | CAGW          |     | 271,598            | 210,223            | 61,375            | (157)          | 61,218            |
| 63           |         | P                                   | CAGE          |     | 7,463,067          | 7,463,067          | -                 | -              | -                 |
| 64           |         | P                                   | JBG           |     | 780,273            | 604,950            | 175,324           | 100,519        | 275,843           |
| 65           |         | P                                   | CAGE          |     | -                  | -                  | -                 | -              | -                 |
| 66           |         |                                     |               | B2  | 8,514,939          | 8,278,240          | 236,699           | 100,362        | 337,061           |
| 67           |         |                                     |               |     |                    |                    |                   |                |                   |
| 68           |         |                                     |               |     |                    |                    |                   |                |                   |
| 69           |         |                                     |               |     |                    |                    |                   |                |                   |
| 70           | 511     | Maintenance of Structures           |               |     |                    |                    |                   |                |                   |
| 71           |         | P                                   | SG            |     | -                  | -                  | -                 | -              | -                 |
| 72           |         | P                                   | CAGW          |     | 471,471            | 364,929            | 106,542           | -              | 106,542           |
| 73           |         | P                                   | CAGE          |     | 18,144,707         | 18,144,707         | -                 | -              | -                 |
| 74           |         | P                                   | JBG           |     | 12,048,776         | 9,341,472          | 2,707,304         | -              | 2,707,304         |
| 75           |         | P                                   | CAGE          |     | -                  | -                  | -                 | -              | -                 |
| 76           |         |                                     |               | B2  | 30,664,953         | 27,851,108         | 2,813,846         | -              | 2,813,846         |
| 77           |         |                                     |               |     |                    |                    |                   |                |                   |
| 78           | 512     | Maintenance of Boiler Plant         |               |     |                    |                    |                   |                |                   |
| 79           |         | P                                   | SG            |     | -                  | -                  | -                 | -              | -                 |
| 80           |         | P                                   | CAGW          |     | 2,195,492          | 1,699,360          | 496,132           | -              | 496,132           |
| 81           |         | P                                   | CAGE          |     | 69,545,996         | 69,545,996         | -                 | -              | -                 |
| 82           |         | P                                   | JBG           |     | 23,290,438         | 18,057,185         | 5,233,253         | -              | 5,233,253         |
| 83           |         | P                                   | CAGE          |     | -                  | -                  | -                 | -              | -                 |
| 84           |         |                                     |               | B2  | 95,031,926         | 89,302,540         | 5,729,385         | -              | 5,729,385         |
| 85           |         |                                     |               |     |                    |                    |                   |                |                   |
| 86           | 513     | Maintenance of Electric Plant       |               |     |                    |                    |                   |                |                   |
| 87           |         | P                                   | SG            |     | -                  | -                  | -                 | -              | -                 |
| 88           |         | P                                   | CAGW          |     | 295,709            | 228,885            | 66,824            | -              | 66,824            |
| 89           |         | P                                   | CAGE          |     | 24,382,907         | 24,382,907         | -                 | -              | -                 |
| 90           |         | P                                   | JBG           |     | 10,156,475         | 7,874,362          | 2,282,113         | -              | 2,282,113         |
| 91           |         | P                                   | CAGE          |     | -                  | -                  | -                 | -              | -                 |
| 92           |         |                                     |               | B2  | 34,835,090         | 32,486,154         | 2,348,936         | -              | 2,348,936         |
| 93           |         |                                     |               |     |                    |                    |                   |                |                   |
| 94           | 514     | Maintenance of Misc. Steam Plant    |               |     |                    |                    |                   |                |                   |
| 95           |         | P                                   | SG            |     | -                  | -                  | -                 | -              | -                 |
| 96           |         | P                                   | CAGW          |     | 302,598            | 234,218            | 68,380            | -              | 68,380            |
| 97           |         | P                                   | CAGE          |     | 9,726,085          | 9,726,085          | -                 | -              | -                 |
| 98           |         | P                                   | JBG           |     | 1,865,553          | 1,446,372          | 419,181           | -              | 419,181           |
| 99           |         | P                                   | CAGE          |     | -                  | -                  | -                 | -              | -                 |
| 100          |         |                                     |               | B2  | 11,894,236         | 11,406,674         | 487,561           | -              | 487,561           |
| 101          |         |                                     |               |     |                    |                    |                   |                |                   |
| 102          |         |                                     |               |     |                    |                    |                   |                |                   |
|              |         | <b>Total Steam Power Generation</b> |               | B2  | <b>524,901,921</b> | <b>454,630,342</b> | <b>70,271,579</b> | <b>146,530</b> | <b>70,418,109</b> |

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|     | FERC<br>ACCT | DESCRIP                               | BUS<br>FUNC | WCA<br>FACTOR | Ref | TOTAL | UNADJUSTED RESULTS<br>OTHER | WASHINGTON | WASHINGTON<br>ADJUSTMENT | WASHINGTON<br>ADJ TOTAL |
|-----|--------------|---------------------------------------|-------------|---------------|-----|-------|-----------------------------|------------|--------------------------|-------------------------|
| 103 | 517          | Operation Super & Engineering         |             |               |     |       |                             |            |                          |                         |
| 104 |              | P                                     |             | SG            |     | -     | -                           | -          | -                        | -                       |
| 105 |              |                                       |             |               |     | -     | -                           | -          | -                        | -                       |
| 106 |              |                                       |             |               |     | -     | -                           | -          | -                        | -                       |
| 107 | 518          | Nuclear Fuel Expense                  |             |               |     |       |                             |            |                          |                         |
| 108 |              | P                                     |             | SE            |     | -     | -                           | -          | -                        | -                       |
| 109 |              |                                       |             |               |     | -     | -                           | -          | -                        | -                       |
| 110 |              |                                       |             |               |     | -     | -                           | -          | -                        | -                       |
| 111 |              |                                       |             |               |     | -     | -                           | -          | -                        | -                       |
| 112 | 519          | Coolants and Water                    |             |               |     |       |                             |            |                          |                         |
| 113 |              | P                                     |             | SG            |     | -     | -                           | -          | -                        | -                       |
| 114 |              |                                       |             |               |     | -     | -                           | -          | -                        | -                       |
| 115 |              |                                       |             |               |     | -     | -                           | -          | -                        | -                       |
| 116 | 520          | Steam Expenses                        |             |               |     |       |                             |            |                          |                         |
| 117 |              | P                                     |             | SG            |     | -     | -                           | -          | -                        | -                       |
| 118 |              |                                       |             |               |     | -     | -                           | -          | -                        | -                       |
| 119 |              |                                       |             |               |     | -     | -                           | -          | -                        | -                       |
| 120 |              |                                       |             |               |     | -     | -                           | -          | -                        | -                       |
| 121 |              |                                       |             |               |     | -     | -                           | -          | -                        | -                       |
| 122 | 523          | Electric Expenses                     |             |               |     |       |                             |            |                          |                         |
| 123 |              | P                                     |             | SG            |     | -     | -                           | -          | -                        | -                       |
| 124 |              |                                       |             |               |     | -     | -                           | -          | -                        | -                       |
| 125 |              |                                       |             |               |     | -     | -                           | -          | -                        | -                       |
| 126 | 524          | Misc. Nuclear Expenses                |             |               |     |       |                             |            |                          |                         |
| 127 |              | P                                     |             | SG            |     | -     | -                           | -          | -                        | -                       |
| 128 |              |                                       |             |               |     | -     | -                           | -          | -                        | -                       |
| 129 |              |                                       |             |               |     | -     | -                           | -          | -                        | -                       |
| 130 | 528          | Maintenance Super & Engineering       |             |               |     |       |                             |            |                          |                         |
| 131 |              | P                                     |             | SG            |     | -     | -                           | -          | -                        | -                       |
| 132 |              |                                       |             |               |     | -     | -                           | -          | -                        | -                       |
| 133 |              |                                       |             |               |     | -     | -                           | -          | -                        | -                       |
| 134 | 529          | Maintenance of Structures             |             |               |     |       |                             |            |                          |                         |
| 135 |              | P                                     |             | SG            |     | -     | -                           | -          | -                        | -                       |
| 136 |              |                                       |             |               |     | -     | -                           | -          | -                        | -                       |
| 137 |              |                                       |             |               |     | -     | -                           | -          | -                        | -                       |
| 138 | 530          | Maintenance of Reactor Plant          |             |               |     |       |                             |            |                          |                         |
| 139 |              | P                                     |             | SG            |     | -     | -                           | -          | -                        | -                       |
| 140 |              |                                       |             |               |     | -     | -                           | -          | -                        | -                       |
| 141 |              |                                       |             |               |     | -     | -                           | -          | -                        | -                       |
| 142 | 531          | Maintenance of Electric Plant         |             |               |     |       |                             |            |                          |                         |
| 143 |              | P                                     |             | SG            |     | -     | -                           | -          | -                        | -                       |
| 144 |              |                                       |             |               |     | -     | -                           | -          | -                        | -                       |
| 145 |              |                                       |             |               |     | -     | -                           | -          | -                        | -                       |
| 146 | 532          | Maintenance of Misc Nuclear           |             |               |     |       |                             |            |                          |                         |
| 147 |              | P                                     |             | SG            |     | -     | -                           | -          | -                        | -                       |
| 148 |              |                                       |             |               |     | -     | -                           | -          | -                        | -                       |
| 149 |              |                                       |             |               |     | -     | -                           | -          | -                        | -                       |
| 150 |              | <b>Total Nuclear Power Generation</b> |             |               |     | -     | -                           | -          | -                        | -                       |
| 151 |              |                                       |             |               |     | -     | -                           | -          | -                        | -                       |



















## DECEMBER 2015 West Control Area

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|     | FERC<br>ACCT | DESCRIP                                   | BUS<br>FUNC | WCA<br>FACTOR | Ref | UNADJUSTED RESULTS   |                      |                    | WASHINGTON          |                    |
|-----|--------------|---|-------------|---------------|-----|----------------------|----------------------|--------------------|---------------------|--------------------|
|     |              |   |             |               |     | TOTAL                | OTHER                | WASHINGTON         | ADJUSTMENT          | ADJ TOTAL          |
| 789 | 931          | Rents                                     |             |               |     |                      |                      |                    |                     |                    |
| 790 |              | PTD                                       | S           |               |     | 355,467              | 316,576              | 38,890             | -                   | 38,890             |
| 791 |              | PTD                                       | SO          |               |     | 4,604,995            | 4,297,185            | 307,810            | -                   | 307,810            |
| 792 |              |   |             |               | B2  | 4,960,462            | 4,613,762            | 346,700            | -                   | 346,700            |
| 793 |              |   |             |               |     |                      |                      |                    |                     |                    |
| 794 | 935          | Maintenance of General Plant              |             |               |     |                      |                      |                    |                     |                    |
| 795 |              | G   | S           |               |     | 716,182              | 650,881              | 65,301             | -                   | 65,301             |
| 796 |              | CUST                                      | CN          |               |     | 63,361               | 59,027               | 4,334              | -                   | 4,334              |
| 797 |              | G   | SO          |               |     | 22,195,448           | 20,711,846           | 1,483,602          | -                   | 1,483,602          |
| 798 |              |   |             |               | B2  | 22,974,990           | 21,421,753           | 1,553,237          | -                   | 1,553,237          |
| 799 |              |   |             |               |     |                      |                      |                    |                     |                    |
| 800 |              | <b>TOTAL ADMINISTRATIVE &amp; GEN EXP</b> |             |               | B2  | <b>134,255,043</b>   | <b>125,134,665</b>   | <b>9,120,378</b>   | <b>1,024,929</b>    | <b>10,145,307</b>  |
| 801 |              |   |             |               |     |                      |                      |                    |                     |                    |
| 802 |              | Summary of A&G Expense by Factor          |             |               |     |                      |                      |                    |                     |                    |
| 803 |              | S   |             |               |     | 30,246,090           | 28,400,919           | 1,845,171          | 24,740              | 1,869,911          |
| 804 |              | SO  |             |               |     | 99,279,209           | 92,643,126           | 6,636,083          | 886,129             | 7,522,211          |
| 805 |              | SG  |             |               |     | 1,789,293            | 1,644,666            | 144,627            | 47,030              | 191,657            |
| 806 |              | CN  |             |               |     | 146,732              | 136,695              | 10,036             | -                   | 10,036             |
| 807 |              | CAGW                                      |             |               |     | 2,143,845            | 1,659,384            | 484,461            | 67,030              | 551,491            |
| 808 |              | CAGE                                      |             |               |     | 168,291              | 168,291              | -                  | -                   | -                  |
| 809 |              | Total A&G Expense by Factor               |             |               | B2  | 133,773,460          | 124,653,081          | 9,120,378          | 1,024,929           | 10,145,307         |
| 810 |              |   |             |               |     |                      |                      |                    |                     |                    |
| 811 |              | <b>TOTAL O&amp;M EXPENSE</b>              |             |               | B2  | <b>1,714,647,865</b> | <b>1,492,264,785</b> | <b>222,383,080</b> | <b>(13,408,571)</b> | <b>208,974,509</b> |



DECEMBER 2015 West Control Area

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| FERC ACCT | DESCRIP | BUS FUNC                                  | WCA FACTOR | Ref | UNADJUSTED RESULTS |                    |                   | WASHINGTON       |                   |
|-----------|---------|---|------------|-----|--------------------|--------------------|-------------------|------------------|-------------------|
|           |         |   |            |     | TOTAL              | OTHER              | WASHINGTON        | ADJUSTMENT       | ADJ TOTAL         |
| 889       | 403GV0  | General Vehicles                          |            |     |                    |                    |                   |                  |                   |
| 890       |         | G-SG                                      | SG         |     | -                  | -                  | -                 | -                | -                 |
| 891       |         |   |            |     | -                  | -                  | -                 | -                | -                 |
| 892       |         |   |            |     | -                  | -                  | -                 | -                | -                 |
| 893       | 403MP   | Mining Depreciation                       |            |     |                    |                    |                   |                  |                   |
| 894       |         | P   | CAEE       |     | -                  | -                  | -                 | -                | -                 |
| 895       |         |   |            | B3  | -                  | -                  | -                 | -                | -                 |
| 896       |         |   |            |     | -                  | -                  | -                 | -                | -                 |
| 897       | 403EP   | Experimental Plant Depreciation           |            |     |                    |                    |                   |                  |                   |
| 898       |         | P   | DGP        |     | -                  | -                  | -                 | -                | -                 |
| 899       |         | P   | SG         |     | -                  | -                  | -                 | -                | -                 |
| 900       |         |   |            |     | -                  | -                  | -                 | -                | -                 |
| 901       | 4031    | ARO Depreciation                          |            |     |                    |                    |                   |                  |                   |
| 902       |         |   | S          |     | -                  | -                  | -                 | -                | -                 |
| 903       |         |   |            |     | -                  | -                  | -                 | -                | -                 |
| 904       |         |   |            |     | -                  | -                  | -                 | -                | -                 |
| 905       |         |   |            |     | -                  | -                  | -                 | -                | -                 |
| 906       |         | <b>TOTAL DEPRECIATION EXPENSE</b>         |            | B3  | <b>674,204,141</b> | <b>629,221,093</b> | <b>44,983,048</b> | <b>1,514,916</b> | <b>46,497,964</b> |
| 907       |         |   |            |     |                    |                    |                   |                  |                   |
| 908       |         | Summary of Depreciation Expense by Factor |            |     |                    |                    |                   |                  |                   |
| 909       |         | S   |            |     | 153,132,513        | 139,311,627        | 13,820,887        | 312,598          | 14,133,485        |
| 910       |         | DGP                                       |            |     | -                  | -                  | -                 | -                | -                 |
| 911       |         | DGU                                       |            |     | -                  | -                  | -                 | -                | -                 |
| 912       |         | SG  |            |     | 33,691             | 30,968             | 2,723             | -                | 2,723             |
| 913       |         | SO  |            |     | 14,478,735         | 13,510,939         | 967,797           | 15,662           | 983,458           |
| 914       |         | CN  |            |     | 1,195,397          | 1,113,632          | 81,765            | -                | 81,765            |
| 915       |         | SE  |            |     | -                  | -                  | -                 | -                | -                 |
| 916       |         | CAGW                                      |            |     | 99,925,165         | 77,344,307         | 22,580,858        | (333,663)        | 22,247,195        |
| 917       |         | CAGE                                      |            |     | 371,881,516        | 371,881,516        | -                 | -                | -                 |
| 918       |         | CAEW                                      |            |     | -                  | -                  | -                 | -                | -                 |
| 919       |         | CAEE                                      |            |     | 49,454             | 49,454             | -                 | -                | -                 |
| 920       |         | JBG                                       |            |     | 33,507,456         | 25,978,486         | 7,528,969         | 1,520,319        | 9,049,288         |
| 921       |         | JBE                                       |            |     | 214                | 165                | 49                | -                | 49                |
| 922       |         | Total Depreciation Expense By Factor      |            | B3  | <b>674,204,141</b> | <b>629,221,093</b> | <b>44,983,048</b> | <b>1,514,916</b> | <b>46,497,964</b> |
| 923       |         |   |            |     |                    |                    |                   |                  |                   |
| 924       | 404GP   | Amort of LT Plant - Capital Lease Gen     |            |     |                    |                    |                   |                  |                   |
| 925       |         | I-SITUS                                   | S          |     | 768,224            | 694,902            | 73,322            | -                | 73,322            |
| 926       |         | I-SG                                      | SG         |     | -                  | -                  | -                 | -                | -                 |
| 927       |         | PTD                                       | SO         |     | 587,679            | 548,397            | 39,282            | -                | 39,282            |
| 928       |         | I-DGU                                     | DGU        |     | -                  | -                  | -                 | -                | -                 |
| 929       |         | CUST                                      | CN         |     | 2,255              | 2,101              | 154               | -                | 154               |
| 930       |         | I-SG                                      | CAGW       |     | -                  | -                  | -                 | -                | -                 |
| 931       |         | I-SG                                      | CAGE       |     | -                  | -                  | -                 | -                | -                 |
| 932       |         | I-DGP                                     | DGP        |     | -                  | -                  | -                 | -                | -                 |
| 933       |         |   |            | B4  | <b>1,358,158</b>   | <b>1,245,400</b>   | <b>112,758</b>    | <b>-</b>         | <b>112,758</b>    |
| 934       |         |   |            |     |                    |                    |                   |                  |                   |
| 935       | 404SP   | Amort of LT Plant - Cap Lease Steam       |            |     |                    |                    |                   |                  |                   |
| 936       |         | P   | SG         |     | -                  | -                  | -                 | -                | -                 |
| 937       |         | P   | DGP        |     | -                  | -                  | -                 | -                | -                 |
| 938       |         |   |            |     | -                  | -                  | -                 | -                | -                 |
| 939       |         |   |            |     | -                  | -                  | -                 | -                | -                 |
| 940       | 404IP   | Amort of LT Plant - Intangible Plant      |            |     |                    |                    |                   |                  |                   |
| 941       |         | I-SITUS                                   | S          |     | 971,686            | 971,686            | -                 | -                | -                 |
| 942       |         | P   | SE         |     | -                  | -                  | -                 | -                | -                 |
| 943       |         | I-SG                                      | SG         |     | 4,858,822          | 4,466,087          | 392,735           | -                | 392,735           |
| 944       |         | PTD                                       | SO         |     | 9,039,840          | 8,435,594          | 604,247           | 100,958          | 705,205           |
| 945       |         | CUST                                      | CN         |     | 3,344,560          | 3,115,791          | 228,769           | -                | 228,769           |
| 946       |         | I-SG                                      | CAGW       |     | -                  | -                  | -                 | -                | -                 |
| 947       |         | I-SG                                      | CAGE       |     | -                  | -                  | -                 | -                | -                 |
| 948       |         | I-DGP                                     | DGP        |     | -                  | -                  | -                 | -                | -                 |
| 949       |         | I-SG                                      | CAGE       |     | -                  | -                  | -                 | -                | -                 |
| 950       |         | I-SG                                      | CAGE       |     | -                  | -                  | -                 | -                | -                 |
| 951       |         | I-SG                                      | CAGW       |     | 13,966,887         | 10,810,682         | 3,156,205         | -                | 3,156,205         |
| 952       |         | I-SG                                      | CAGE       |     | 3,993,747          | 3,993,747          | -                 | -                | -                 |
| 953       |         | P   | JBG        |     | 276,022            | 214,001            | 62,021            | -                | 62,021            |
| 954       |         | P   | CAEW       |     | -                  | -                  | -                 | -                | -                 |
| 955       |         | P   | CAEE       |     | 48,953             | 48,953             | -                 | -                | -                 |
| 956       |         | I-DGU                                     | DGU        |     | -                  | -                  | -                 | -                | -                 |
| 957       |         |   |            | B4  | <b>36,500,517</b>  | <b>32,056,541</b>  | <b>4,443,976</b>  | <b>100,958</b>   | <b>4,544,934</b>  |
| 958       |         |   |            |     |                    |                    |                   |                  |                   |
| 959       | 404MP   | Amort of LT Plant - Mining Plant          |            |     |                    |                    |                   |                  |                   |
| 960       |         | P   | SE         |     | -                  | -                  | -                 | -                | -                 |
| 961       |         |   |            |     | -                  | -                  | -                 | -                | -                 |
| 962       |         |   |            |     | -                  | -                  | -                 | -                | -                 |





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| FERC ACCT | DESCRIP | BUS FUNC                            | WCA FACTOR | Ref | UNADJUSTED RESULTS |               |              | WASHINGTON  |              |            |
|-----------|---------|-------------------------------------|------------|-----|--------------------|---------------|--------------|-------------|--------------|------------|
|           |         |                                     |            |     | TOTAL              | OTHER         | WASHINGTON   | ADJUSTMENT  | ADJ TOTAL    |            |
| 1119      | 41110   | Deferred Income Tax - Federal-CR    |            |     |                    |               |              |             |              |            |
| 1120      |         | GP                                  | S          |     | (11,706,032)       | (12,419,046)  | 713,014      | (1,129,266) | (416,252)    |            |
| 1121      |         | DPW                                 | CIAC       |     | (41,111,053)       | (38,477,724)  | (2,633,330)  | -           | (2,633,330)  |            |
| 1122      |         | GP                                  | SCHMDEXP   |     | (291,736,928)      | (272,272,176) | (19,464,752) | -           | (19,464,752) |            |
| 1123      |         | GP                                  | SNP        |     | (9,101,035)        | (8,554,482)   | (546,553)    | 18,967      | (527,586)    |            |
| 1124      |         | PT                                  | SG         |     | 74                 | 68            | 6            | (6)         | -            |            |
| 1125      |         | PT                                  | SNPD       |     | (526,227)          | (492,520)     | (33,707)     | -           | (33,707)     |            |
| 1126      |         | LABOR                               | SO         |     | (2,194,155)        | (2,047,492)   | (146,663)    | 165,493     | 18,830       |            |
| 1127      |         | IBT                                 | TAXDEPR    |     | -                  | -             | -            | -           | -            |            |
| 1128      |         | CUST                                | JBG        |     | -                  | -             | -            | (258,035)   | (258,035)    |            |
| 1129      |         | CUST                                | BADDEBT    |     | 36,183             | 31,532        | 4,651        | (4,651)     | -            |            |
| 1130      |         | GP                                  | GPS        |     | (87,692)           | (81,830)      | (5,862)      | 5,862       | -            |            |
| 1131      |         | P                                   | SGCT       |     | -                  | -             | -            | -           | -            |            |
| 1132      |         | P                                   | JBE        |     | (8,147,790)        | (6,299,024)   | (1,848,766)  | 239,838     | (1,608,928)  |            |
| 1133      |         | PT                                  | CAGW       |     | (620,980)          | (480,652)     | (140,328)    | 74,885      | (65,442)     |            |
| 1134      |         | PT                                  | CAGE       |     | (3,142,506)        | (3,142,506)   | -            | -           | -            |            |
| 1135      |         | P                                   | SE         |     | -                  | -             | -            | -           | -            |            |
| 1136      |         | P                                   | CAEE       |     | 38,085,491         | 38,085,491    | -            | -           | -            |            |
| 1137      |         |                                     |            | B7  | (330,252,650)      | (306,150,362) | (24,102,288) | (886,913)   | (24,989,202) |            |
| 1138      |         |                                     |            |     |                    |               |              |             |              |            |
| 1139      |         | <b>TOTAL DEFERRED INCOME TAXES</b>  |            |     | B7                 | 183,805,242   | 174,126,776  | 9,678,466   | 9,049,083    | 18,727,549 |
| 1140      | SCHMAF  | Additions - Flow Through            |            |     |                    |               |              |             |              |            |
| 1141      |         | SCHMAF                              | S          |     | -                  | -             | -            | -           | -            |            |
| 1142      |         | SCHMAF                              | SNP        |     | -                  | -             | -            | -           | -            |            |
| 1143      |         | SCHMAF                              | SO         |     | -                  | -             | -            | -           | -            |            |
| 1144      |         | SCHMAF                              | SE         |     | -                  | -             | -            | -           | -            |            |
| 1145      |         | SCHMAF                              | TROJP      |     | -                  | -             | -            | -           | -            |            |
| 1146      |         | SCHMAF                              | DGP        |     | -                  | -             | -            | -           | -            |            |
| 1147      |         |                                     |            | B6  | -                  | -             | -            | -           | -            |            |
| 1148      |         |                                     |            |     |                    |               |              |             |              |            |
| 1149      | SCHMAP  | Additions - Permanent               |            |     |                    |               |              |             |              |            |
| 1150      |         | P                                   | S          |     | -                  | -             | -            | -           | -            |            |
| 1151      |         | P                                   | BADDEBT    |     | -                  | -             | -            | -           | -            |            |
| 1152      |         | P                                   | JBE        |     | 58,260             | 45,041        | 13,219       | -           | 13,219       |            |
| 1153      |         | P                                   | SCHMDEXP   |     | 59,466             | 55,498        | 3,968        | -           | 3,968        |            |
| 1154      |         | P                                   | CAEE       |     | 5,937              | 5,937         | -            | -           | -            |            |
| 1155      |         | P                                   | CAGW       |     | -                  | -             | -            | -           | -            |            |
| 1156      |         | P                                   | CAGE       |     | -                  | -             | -            | -           | -            |            |
| 1157      |         | LABOR                               | SNP        |     | -                  | -             | -            | -           | -            |            |
| 1158      |         | SCHMAP-SO                           | SO         |     | 766,626            | 715,383       | 51,243       | -           | 51,243       |            |
| 1159      |         |                                     |            |     |                    |               |              |             |              |            |
| 1160      |         |                                     |            | B6  | 890,289            | 821,859       | 68,430       | -           | 68,430       |            |
| 1161      |         |                                     |            |     |                    |               |              |             |              |            |
| 1162      | SCHMAT  | Additions - Temporary               |            |     |                    |               |              |             |              |            |
| 1163      |         | SCHMAT-SITUS                        | S          |     | 44,367,385         | 41,196,780    | 3,170,605    | (2,928,464) | 242,141      |            |
| 1164      |         | P                                   | JBE        |     | 21,469,233         | 16,597,779    | 4,871,454    | -           | 4,871,454    |            |
| 1165      |         | DPW                                 | CIAC       |     | 108,326,668        | 101,387,906   | 6,938,762    | -           | 6,938,762    |            |
| 1166      |         | SCHMAT-SNP                          | SNP        |     | 23,981,017         | 22,540,862    | 1,440,155    | -           | 1,440,155    |            |
| 1167      |         | P                                   | TROJD      |     | -                  | -             | -            | -           | -            |            |
| 1168      |         | P                                   | CN         |     | -                  | -             | -            | -           | -            |            |
| 1169      |         | SCHMAT-SE                           | SE         |     | -                  | -             | -            | -           | -            |            |
| 1170      |         | P                                   | SG         |     | (196)              | (180)         | (16)         | -           | (16)         |            |
| 1171      |         | SCHMAT                              | GPS        |     | 231,066            | 215,621       | 15,445       | -           | 15,445       |            |
| 1172      |         | SCHMAT-SO                           | SO         |     | 5,781,547          | 5,395,093     | 386,454      | (139,366)   | 247,088      |            |
| 1173      |         | SCHMAT-SNP                          | SNPD       |     | 1,386,597          | 1,297,780     | 88,817       | -           | 88,817       |            |
| 1174      |         | P                                   | JBG        |     | -                  | -             | -            | 1,520,319   | 1,520,319    |            |
| 1175      |         | CUST                                | BADDEBT    |     | (95,341)           | (83,086)      | (12,255)     | -           | (12,255)     |            |
| 1176      |         | P                                   | CAGW       |     | 1,642,116          | 1,271,034     | 371,082      | 415,859     | 786,940      |            |
| 1177      |         | P                                   | CAGE       |     | 6,861,843          | 6,861,843     | -            | -           | -            |            |
| 1178      |         | SCHMAT-SE                           | CAEW       |     | -                  | -             | -            | -           | -            |            |
| 1179      |         | SCHMAT-SE                           | CAEE       |     | (100,354,377)      | (100,354,377) | -            | -           | -            |            |
| 1180      |         | BOOKDEPR                            | SCHMDEXP   |     | 768,720,000        | 717,430,834   | 51,289,166   | -           | 51,289,166   |            |
| 1181      |         |                                     |            | B6  | 882,317,558        | 813,757,890   | 68,559,669   | (1,131,653) | 67,428,016   |            |
| 1182      |         |                                     |            |     |                    |               |              |             |              |            |
| 1183      |         | <b>TOTAL SCHEDULE - M ADDITIONS</b> |            |     | B6                 | 883,207,847   | 814,579,748  | 68,628,099  | (1,131,653)  | 67,496,446 |
| 1184      |         |                                     |            |     |                    |               |              |             |              |            |
| 1185      | SCHMDF  | Deductions - Flow Through           |            |     |                    |               |              |             |              |            |
| 1186      |         | SCHMDF                              | S          |     | -                  | -             | -            | -           | -            |            |
| 1187      |         | SCHMDF                              | CAGW       |     | -                  | -             | -            | -           | -            |            |
| 1188      |         | SCHMDF                              | CAGE       |     | -                  | -             | -            | -           | -            |            |
| 1189      |         | SCHMDF                              | DGP        |     | -                  | -             | -            | -           | -            |            |
| 1190      |         | SCHMDF                              | DGU        |     | -                  | -             | -            | -           | -            |            |
| 1191      |         |                                     |            | B6  | -                  | -             | -            | -           | -            |            |



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| FERC ACCT | DESCRIP | BUS FUNC                            | WCA FACTOR | Ref  | UNADJUSTED RESULTS |               |              | WASHINGTON   |              |
|-----------|---------|-------------------------------------|------------|------|--------------------|---------------|--------------|--------------|--------------|
|           |         |                                     |            |      | TOTAL              | OTHER         | WASHINGTON   | ADJUSTMENT   | ADJ TOTAL    |
| 1192      | SCHMDP  | Deductions - Permanent              |            |      |                    |               |              |              |              |
| 1193      |         | SCHMDP                              | S          |      | -                  | -             | -            | -            | -            |
| 1194      |         | P                                   | SE         |      | -                  | -             | -            | -            | -            |
| 1195      |         | P                                   | CAEW       |      | -                  | -             | -            | -            | -            |
| 1196      |         | P                                   | JBE        |      | 646,675            | 499,942       | 146,733      | -            | 146,733      |
| 1197      |         | PTD                                 | SNP        |      | 64,760             | 60,871        | 3,889        | -            | 3,889        |
| 1198      |         | SCHMDP                              | SG         |      | 15,808,349         | 14,530,572    | 1,277,777    | -            | 1,277,777    |
| 1199      |         | P                                   | SCHMDEXP   |      | (17,168)           | (16,023)      | (1,145)      | -            | (1,145)      |
| 1200      |         | SCHMDP-SO                           | SO         |      | (29,933)           | (27,932)      | (2,001)      | -            | (2,001)      |
| 1201      |         |                                     |            | B6   | 16,472,683         | 15,047,430    | 1,425,253    | -            | 1,425,253    |
| 1202      |         |                                     |            |      |                    |               |              |              |              |
| 1203      | SCHMDT  | Deductions - Temporary              |            |      |                    |               |              |              |              |
| 1204      |         | GP                                  | S          |      | (50,366,277)       | (50,357,941)  | (8,336)      | 5,862,856    | 5,854,520    |
| 1205      |         | CUST                                | BADDEBT    |      | -                  | -             | -            | -            | -            |
| 1206      |         | CUST                                | CN         |      | -                  | -             | -            | -            | -            |
| 1207      |         | SCHMDT-SNP                          | SNP        |      | 50,212,205         | 47,196,764    | 3,015,441    | -            | 3,015,441    |
| 1208      |         | DPW                                 | SNPD       |      | 50,905             | 47,644        | 3,261        | -            | 3,261        |
| 1209      |         | P                                   | JBE        |      | 16,491,621         | 12,749,607    | 3,742,014    | -            | 3,742,014    |
| 1210      |         | P                                   | SE         |      | -                  | -             | -            | -            | -            |
| 1211      |         | SCHMDT-SG                           | SG         |      | 204,289,371        | 187,776,815   | 16,512,556   | -            | 16,512,556   |
| 1212      |         | SCHMDT-GPS                          | GPS        |      | (40,012,756)       | (37,338,198)  | (2,674,558)  | -            | (2,674,558)  |
| 1213      |         | SCHMDT-SO                           | SO         |      | 19,958,458         | 18,624,382    | 1,334,076    | 309,158      | 1,643,233    |
| 1214      |         | TAXDEPR                             | TAXDEPR    |      | 1,137,695,628      | 1,071,034,125 | 66,661,503   | -            | 66,661,503   |
| 1215      |         | SCHMDT-SG                           | CAGW       |      | 1,883,138          | 1,457,591     | 425,547      | 5,902,085    | 6,327,633    |
| 1216      |         | SCHMDT-SG                           | CAGE       |      | 363,354            | 363,354       | -            | -            | -            |
| 1217      |         | P                                   | JBG        |      | -                  | -             | -            | 15,215,428   | 15,215,428   |
| 1218      |         | P                                   | CAEE       |      | 13,964,926         | 13,964,926    | -            | -            | -            |
| 1219      |         | P                                   | TROJD      |      | -                  | -             | -            | -            | -            |
| 1220      |         |                                     |            | B6   | 1,354,530,573      | 1,265,519,069 | 89,011,504   | 27,289,527   | 116,301,031  |
| 1221      |         |                                     |            |      |                    |               |              |              |              |
| 1222      |         | TOTAL SCHEDULE - M DEDUCTIONS       |            | B6   | 1,371,003,256      | 1,280,566,500 | 90,436,756   | 27,289,527   | 117,726,284  |
| 1223      |         |                                     |            |      |                    |               |              |              |              |
| 1224      |         | TOTAL SCHEDULE - M ADJUSTMENTS      |            | B6   | (487,795,409)      | (465,986,751) | (21,808,658) | (28,421,180) | (50,229,838) |
| 1225      |         |                                     |            |      |                    |               |              |              |              |
| 1226      |         |                                     |            |      |                    |               |              |              |              |
| 1227      | 40911   | State Income Taxes                  |            |      |                    |               |              |              |              |
| 1228      |         | IBT                                 | IBT        |      | 71,692,668         | 71,692,668    | -            | -            | -            |
| 1229      |         | Credits                             | IBT        |      | -                  | -             | -            | -            | -            |
| 1230      |         |                                     | CAGE       |      | -                  | -             | -            | -            | -            |
| 1231      |         |                                     | IBT        |      | -                  | -             | -            | -            | -            |
| 1232      |         | TOTAL STATE TAXES                   |            | B6   | 71,692,668         | 71,692,668    | -            | -            | -            |
| 1233      |         |                                     |            |      |                    |               |              |              |              |
| 1234      |         |                                     |            |      |                    |               |              |              |              |
| 1235      |         | Calculation of Taxable Income:      |            |      |                    |               |              |              |              |
| 1236      |         | Operating Revenues                  |            |      | 5,042,869,763      | 4,673,255,595 | 369,614,168  | (7,649,916)  | 361,964,252  |
| 1237      |         | Operating Deductions:               |            |      |                    |               |              |              |              |
| 1238      |         | O & M Expenses                      |            |      | 1,714,647,865      | 1,492,264,785 | 222,383,080  | (13,408,571) | 208,974,509  |
| 1239      |         | Depreciation Expense                |            |      | 674,204,141        | 629,221,093   | 44,983,048   | 1,514,916    | 46,497,964   |
| 1240      |         | Amortization Expense                |            |      | 43,422,397         | 38,802,022    | 4,620,375    | 100,958      | 4,721,333    |
| 1241      |         | Taxes Other Than Income             |            |      | 185,302,308        | 162,993,584   | 22,308,724   | 348,472      | 22,657,196   |
| 1242      |         | Interest & Dividends (AFUDC-Equity) |            |      | (32,841,065)       | (30,868,829)  | (1,972,235)  | (4,611)      | (1,976,846)  |
| 1243      |         | Misc Revenue & Expense              |            |      | (872,481)          | (984,992)     | 112,512      | 15,749       | 128,261      |
| 1244      |         | Total Operating Deductions          |            |      | 2,583,863,165      | 2,291,427,662 | 292,435,503  | (11,433,086) | 281,002,418  |
| 1245      |         | Other Deductions:                   |            |      |                    |               |              |              |              |
| 1246      |         | Interest Deductions                 |            |      | 358,236,448        | 336,722,938   | 21,513,510   | 70,069       | 21,583,579   |
| 1247      |         | Interest on PCRBS                   |            |      | -                  | -             | -            | -            | -            |
| 1248      |         | Schedule M Adjustments              |            |      | (487,795,409)      | (465,986,751) | (21,808,658) | (28,421,180) | (50,229,838) |
| 1249      |         |                                     |            |      |                    |               |              |              |              |
| 1250      |         | Income Before State Taxes           |            |      | 1,612,974,741      | 1,579,118,244 | 33,856,497   | (24,708,080) | 9,148,417    |
| 1251      |         |                                     |            |      |                    |               |              |              |              |
| 1252      |         | State Income Taxes                  |            |      | 71,692,668         | 71,692,668    | -            | -            | -            |
| 1253      |         |                                     |            |      |                    |               |              |              |              |
| 1254      |         | Total Taxable Income                |            |      | 1,541,282,073      | 1,507,425,576 | 33,856,497   | (24,708,080) | 9,148,417    |
| 1255      |         |                                     |            |      |                    |               |              |              |              |
| 1256      |         | Tax Rate                            |            |      | 35.0%              | 35.0%         | 35.0%        | 35.0%        | 35.0%        |
| 1257      |         |                                     |            |      |                    |               |              |              |              |
| 1258      |         | Federal Income Tax - Calculated     |            |      | 539,448,726        | 527,598,952   | 11,849,774   | (8,647,828)  | 3,201,946    |
| 1259      |         |                                     |            |      |                    |               |              |              |              |
| 1260      |         | Adjustments to Calculated Tax:      |            |      |                    |               |              |              |              |
| 1261      | 40910   | Fed. Credit                         | P          | SE   | (18,706)           | (17,268)      | (1,438)      | -            | (1,438)      |
| 1262      | 40910   | Fed. Credit                         | P          | JBE  | (33,486)           | (25,888)      | (7,598)      | -            | (7,598)      |
| 1263      | 40910   | Fed. Credit                         | P          | SO   | (445)              | (415)         | (30)         | -            | (30)         |
| 1264      | 40910   | Fed. Credit                         | P          | SG   | -                  | -             | -            | -            | -            |
| 1265      | 40910   | Fed. Credit                         |            | CAGW | (18,831,198)       | (14,575,767)  | (4,255,431)  | 260,537      | (3,994,894)  |
| 1266      | 40910   | Fed. Credit                         |            | CAEE | (40,347,749)       | (40,347,749)  | -            | -            | -            |
| 1267      |         | FEDERAL INCOME TAX                  |            |      | 480,217,142        | 472,631,864   | 7,585,277    | (8,387,291)  | (802,014)    |
| 1268      |         |                                     |            |      |                    |               |              |              |              |
| 1269      |         | TOTAL OPERATING EXPENSES            |            |      | 3,347,662,874      | 3,035,991,391 | 311,671,482  | (10,766,684) | 300,904,799  |







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| FERC ACCT | DESCRIP | BUS FUNC                                    | WCA FACTOR | Ref | TOTAL          | UNADJUSTED RESULTS OTHER | WASHINGTON  | ADJUSTMENT | WASHINGTON ADJ TOTAL |
|-----------|---------|---|------------|-----|----------------|--------------------------|-------------|------------|----------------------|
| 1501      | 341     | Structures and Improvements                 |            |     |                |                          |             |            |                      |
| 1502      |         | P   | SG         |     | -              | -                        | -           | -          | -                    |
| 1503      |         | P   | DGU        |     | -              | -                        | -           | -          | -                    |
| 1504      |         | P   | CAGW       |     | 57,488,164     | 44,497,122               | 12,991,042  | -          | 12,991,042           |
| 1505      |         | P   | CAGE       |     | 169,203,329    | 169,203,329              | -           | -          | -                    |
| 1506      |         | P   | CAGE       |     | -              | -                        | -           | -          | -                    |
| 1507      |         |   |            | B8  | 226,691,493    | 213,700,450              | 12,991,042  | -          | 12,991,042           |
| 1508      |         |   |            |     |                |                          |             |            |                      |
| 1509      | 342     | Fuel Holders, Producers & Accessories       |            |     |                |                          |             |            |                      |
| 1510      |         | P   | SG         |     | -              | -                        | -           | -          | -                    |
| 1511      |         | P   | DGU        |     | -              | -                        | -           | -          | -                    |
| 1512      |         | P   | CAGW       |     | 1,622,667      | 1,255,981                | 366,687     | -          | 366,687              |
| 1513      |         | P   | CAGE       |     | 14,249,299     | 14,249,299               | -           | -          | -                    |
| 1514      |         | P   | CAGE       |     | -              | -                        | -           | -          | -                    |
| 1515      |         |   |            | B8  | 15,871,966     | 15,505,279               | 366,687     | -          | 366,687              |
| 1516      |         |   |            |     |                |                          |             |            |                      |
| 1517      | 343     | Prime Movers                                |            |     |                |                          |             |            |                      |
| 1518      |         | P   | S          |     | -              | -                        | -           | -          | -                    |
| 1519      |         | P   | DGU        |     | -              | -                        | -           | -          | -                    |
| 1520      |         | P   | SG         |     | -              | -                        | -           | -          | -                    |
| 1521      |         | P   | CAGW       |     | 961,594,143    | 744,295,322              | 217,298,821 | 5,158,664  | 222,457,485          |
| 1522      |         | P   | CAGE       |     | 1,962,169,802  | 1,962,169,802            | -           | -          | -                    |
| 1523      |         | P   | CAGE       |     | -              | -                        | -           | -          | -                    |
| 1524      |         |   |            | B8  | 2,923,763,945  | 2,706,465,124            | 217,298,821 | 5,158,664  | 222,457,485          |
| 1525      |         |   |            |     |                |                          |             |            |                      |
| 1526      | 344     | Generators                                  |            |     |                |                          |             |            |                      |
| 1527      |         | P   | S          |     | -              | -                        | -           | -          | -                    |
| 1528      |         | P   | DGU        |     | -              | -                        | -           | -          | -                    |
| 1529      |         | P   | SG         |     | -              | -                        | -           | -          | -                    |
| 1530      |         | P   | CAGW       |     | 133,075,909    | 103,003,723              | 30,072,186  | -          | 30,072,186           |
| 1531      |         | P   | CAGE       |     | 338,791,933    | 338,791,933              | -           | -          | -                    |
| 1532      |         | P   | CAGE       |     | -              | -                        | -           | -          | -                    |
| 1533      |         |   |            | B8  | 471,867,842    | 441,795,656              | 30,072,186  | -          | 30,072,186           |
| 1534      |         |   |            |     |                |                          |             |            |                      |
| 1535      | 345     | Accessory Electric Plant                    |            |     |                |                          |             |            |                      |
| 1536      |         | P   | SG         |     | -              | -                        | -           | -          | -                    |
| 1537      |         | P   | DGU        |     | -              | -                        | -           | -          | -                    |
| 1538      |         | P   | CAGW       |     | 87,646,811     | 67,840,587               | 19,806,224  | -          | 19,806,224           |
| 1539      |         | P   | CAGE       |     | 237,479,780    | 237,479,780              | -           | -          | -                    |
| 1540      |         | P   | CAGE       |     | -              | -                        | -           | -          | -                    |
| 1541      |         |   |            | B8  | 325,126,591    | 305,320,367              | 19,806,224  | -          | 19,806,224           |
| 1542      |         |   |            |     |                |                          |             |            |                      |
| 1543      |         |   |            |     |                |                          |             |            |                      |
| 1544      |         |   |            |     |                |                          |             |            |                      |
| 1545      | 346     | Misc. Power Plant Equipment                 |            |     |                |                          |             |            |                      |
| 1546      |         | P   | SG         |     | -              | -                        | -           | -          | -                    |
| 1547      |         | P   | DGU        |     | -              | -                        | -           | -          | -                    |
| 1548      |         | P   | CAGW       |     | 4,028,048      | 3,117,799                | 910,249     | -          | 910,249              |
| 1549      |         | P   | CAGE       |     | 11,107,000     | 11,107,000               | -           | -          | -                    |
| 1550      |         |   |            | B8  | 15,135,048     | 14,224,799               | 910,249     | -          | 910,249              |
| 1551      |         |   |            |     |                |                          |             |            |                      |
| 1552      | 347     | Other Production ARO                        |            |     |                |                          |             |            |                      |
| 1553      |         | P   | S          |     | -              | -                        | -           | -          | -                    |
| 1554      |         |   |            |     | -              | -                        | -           | -          | -                    |
| 1555      |         |   |            |     | -              | -                        | -           | -          | -                    |
| 1556      | OP      | Unclassified Other Prod Plant-Acct 300      |            |     |                |                          |             |            |                      |
| 1557      |         | P   | S          |     | -              | -                        | -           | -          | -                    |
| 1558      |         | P   | SG         |     | 274,674        | 252,472                  | 22,202      | -          | 22,202               |
| 1559      |         | P   | CAGW       |     | 7,895          | 6,111                    | 1,784       | -          | 1,784                |
| 1560      |         | P   | CAGE       |     | 16,164,633     | 16,164,633               | -           | -          | -                    |
| 1561      |         |   |            |     | 16,447,202     | 16,423,216               | 23,986      | -          | 23,986               |
| 1562      |         |   |            |     |                |                          |             |            |                      |
| 1563      |         |   |            | B8  | 4,037,921,615  | 3,755,816,058            | 282,105,556 | 5,158,664  | 287,264,220          |
| 1564      |         |   |            |     |                |                          |             |            |                      |
| 1565      |         | Summary of Other Production Plant by Factor |            |     |                |                          |             |            |                      |
| 1566      |         | S   |            |     | 74,986         | 74,986                   | -           | -          | -                    |
| 1567      |         | DGU   |            |     | -              | -                        | -           | -          | -                    |
| 1568      |         | SG  |            |     | 274,674        | 252,472                  | 22,202      | -          | 22,202               |
| 1569      |         | CAGW  |            |     | 1,248,279,674  | 966,196,319              | 282,083,355 | 5,158,664  | 287,242,018          |
| 1570      |         | CAGE  |            |     | 2,789,292,281  | 2,789,292,281            | -           | -          | -                    |
| 1571      |         | SSGCT                                       |            |     | -              | -                        | -           | -          | -                    |
| 1572      |         | Total of Other Production Plant by Factor   |            | B8  | 4,037,921,615  | 3,755,816,058            | 282,105,556 | 5,158,664  | 287,264,220          |
| 1573      |         |   |            |     |                |                          |             |            |                      |
| 1574      |         | Experimental Plant                          |            |     |                |                          |             |            |                      |
| 1575      | 103     | Experimental Plant                          |            |     |                |                          |             |            |                      |
| 1576      |         | P   | DGP        |     | -              | -                        | -           | -          | -                    |
| 1577      |         |   |            |     | -              | -                        | -           | -          | -                    |
| 1578      |         | Total Experimental Plant                    |            |     | -              | -                        | -           | -          | -                    |
| 1579      |         | TOTAL PRODUCTION PLANT                      |            | B8  | 11,964,055,895 | 11,180,073,243           | 783,982,653 | 6,424,935  | 790,407,588          |













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| FERC ACCT | DESCRIP                                     | BUS FUNC                                 | WCA FACTOR | Ref | UNADJUSTED RESULTS |                       |                       | WASHINGTON           |                   |                      |
|-----------|---|--|------------|-----|--------------------|-----------------------|-----------------------|----------------------|-------------------|----------------------|
|           |   |  |            |     | TOTAL              | OTHER                 | WASHINGTON            | ADJUSTMENT           | ADJ TOTAL         |                      |
| 1949      | Summary of General Plant by Factor          |  |            |     |                    |                       |                       |                      |                   |                      |
| 1950      | S   |  |            |     | 592,798,599        | 546,621,600           | 46,176,999            | 9,397                | 46,186,396        |                      |
| 1951      | JBG   |  |            |     | 20,868,912         | 16,179,765            | 4,689,148             | (9,025)              | 4,680,123         |                      |
| 1952      | JBE   | 1,070                                    |            |     | -                  | 827                   | 243                   | 78,531,073           | 78,531,316        |                      |
| 1953      | SG  | 104,455                                  |            |     | -                  | 96,012                | 8,443                 | -                    | 8,443             |                      |
| 1954      | SO  | 274,368,822                              |            |     | -                  | 256,029,291           | 18,339,531            | 205,695              | 18,545,226        |                      |
| 1955      | SE  |  |            |     | -                  | -                     | -                     | -                    | -                 |                      |
| 1956      | CN  | 19,548,244                               |            |     | -                  | 18,211,140            | 1,337,105             | -                    | 1,337,105         |                      |
| 1957      | DEU   |  |            |     | -                  | -                     | -                     | -                    | -                 |                      |
| 1958      | CAGW  | 63,916,444                               |            |     | -                  | 49,472,754            | 14,443,690            | 262,894              | 14,706,584        |                      |
| 1959      | CAGE  | 197,658,371                              |            |     | -                  | 197,658,371           | -                     | -                    | -                 |                      |
| 1960      | CAEW  |  |            |     | -                  | -                     | -                     | -                    | -                 |                      |
| 1961      | CAEE  | 140,813,174                              |            |     | -                  | 140,813,174           | -                     | -                    | -                 |                      |
| 1962      | SSGCT                                       |  |            |     | -                  | -                     | -                     | -                    | -                 |                      |
| 1963      | SSGCH                                       |  |            |     | -                  | -                     | -                     | -                    | -                 |                      |
| 1964      | Less Capital Leases                         |  |            |     |                    |                       |                       |                      |                   |                      |
| 1965      | Total General Plant by Factor               |  |            |     | B8                 | 1,286,929,674         | 1,202,889,675         | 84,039,999           | 79,000,034        | 163,040,033          |
| 1966      | 301   | Organization                             |            |     |                    |                       |                       |                      |                   |                      |
| 1967      |   | I-SITUS                                  | S          |     | -                  | -                     | -                     | -                    | -                 |                      |
| 1968      |   | PTD                                      | SO         |     | -                  | -                     | -                     | -                    | -                 |                      |
| 1969      |   | I-SG                                     | CAGW       |     | -                  | -                     | -                     | -                    | -                 |                      |
| 1970      |   | I-SG                                     | CAGE       |     | -                  | -                     | -                     | -                    | -                 |                      |
| 1971      |   | I-SG                                     | SG         |     | -                  | -                     | -                     | -                    | -                 |                      |
| 1972      |   |  |            | B8  | -                  | -                     | -                     | -                    | -                 |                      |
| 1973      | 302   | Franchise & Consent                      |            |     |                    |                       |                       |                      |                   |                      |
| 1974      |   | I-SITUS                                  | S          |     | (31,081,215)       | (31,081,215)          | -                     | -                    | -                 |                      |
| 1975      |   | I-SG                                     | SG         |     | -                  | -                     | -                     | -                    | -                 |                      |
| 1976      |   | I-SG                                     | CAGW       |     | -                  | -                     | -                     | -                    | -                 |                      |
| 1977      |   | I-SG                                     | CAGE       |     | -                  | -                     | -                     | -                    | -                 |                      |
| 1978      |   | I-SG                                     | CAGW       |     | 178,725,803        | 138,337,759           | 40,388,044            | -                    | 40,388,044        |                      |
| 1979      |   | I-SG                                     | CAGE       |     | 14,386,245         | 14,386,245            | -                     | -                    | -                 |                      |
| 1980      |   | I-DGP                                    | DGP        |     | -                  | -                     | -                     | -                    | -                 |                      |
| 1981      |   | I-DGU                                    | DGU        |     | -                  | -                     | -                     | -                    | -                 |                      |
| 1982      |   |  |            | B8  | 162,030,833        | 121,642,789           | 40,388,044            | -                    | 40,388,044        |                      |
| 1983      |   |  |            |     |                    |                       |                       |                      |                   |                      |
| 1984      | 303   | Miscellaneous Intangible Plant           |            |     |                    |                       |                       |                      |                   |                      |
| 1985      |   | I-SITUS                                  | S          |     | 13,940,142         | 12,432,094            | 1,508,049             | -                    | 1,508,049         |                      |
| 1986      |   | I-SG                                     | SG         |     | 1,581,299          | 1,453,484             | 127,815               | -                    | 127,815           |                      |
| 1987      |   | PTD                                      | SO         |     | 365,497,440        | 341,066,633           | 24,430,807            | 1,522,542            | 25,953,349        |                      |
| 1988      |   | P  | SE         |     | -                  | -                     | -                     | -                    | -                 |                      |
| 1989      |   | CUST                                     | CN         |     | 134,369,822        | 125,178,892           | 9,190,929             | -                    | 9,190,929         |                      |
| 1990      |   | I-SG                                     | CAGW       |     | 88,761,434         | 68,703,330            | 20,058,104            | -                    | 20,058,104        |                      |
| 1991      |   | I-SG                                     | CAGE       |     | 70,088,330         | 70,088,330            | -                     | -                    | -                 |                      |
| 1992      |   | P  | JBG        |     | 1,041,005          | 807,096               | 233,909               | -                    | 233,909           |                      |
| 1993      |   | P  | CAEW       |     | -                  | -                     | -                     | -                    | -                 |                      |
| 1994      |   | P  | CAEE       |     | 1,822,713          | 1,822,713             | -                     | -                    | -                 |                      |
| 1995      |   | I-SG                                     | CAGE       |     | -                  | -                     | -                     | -                    | -                 |                      |
| 1996      |   | I-SG                                     | CAGE       |     | -                  | -                     | -                     | -                    | -                 |                      |
| 1997      |   |  |            | B8  | 677,102,186        | 621,552,573           | 55,549,613            | 1,522,542            | 57,072,154        |                      |
| 1998      | 303   | Less Non-Utility Plant                   |            |     |                    |                       |                       |                      |                   |                      |
| 1999      |   | I-SITUS                                  | S          |     | -                  | -                     | -                     | -                    | -                 |                      |
| 2000      |   |  |            | B8  | 677,102,186        | 621,552,573           | 55,549,613            | 1,522,542            | 57,072,154        |                      |
| 2001      | IP  | Unclassified Intangible Plant - Acct 300 |            |     |                    |                       |                       |                      |                   |                      |
| 2002      |   | I-SITUS                                  | S          |     | -                  | -                     | -                     | -                    | -                 |                      |
| 2003      |   | I-SG                                     | SG         |     | -                  | -                     | -                     | -                    | -                 |                      |
| 2004      |   | I-DGU                                    | DGU        |     | -                  | -                     | -                     | -                    | -                 |                      |
| 2005      |   | PTD                                      | SO         |     | -                  | -                     | -                     | -                    | -                 |                      |
| 2006      |   |  |            |     | -                  | -                     | -                     | -                    | -                 |                      |
| 2007      |   |  |            |     | -                  | -                     | -                     | -                    | -                 |                      |
| 2008      |   |  |            | B8  | 839,133,019        | 743,195,362           | 95,937,656            | 1,522,542            | 97,460,198        |                      |
| 2009      |   |  |            |     |                    |                       |                       |                      |                   |                      |
| 2010      | Summary of Intangible Plant by Factor       |  |            |     |                    |                       |                       |                      |                   |                      |
| 2011      | S   |  |            |     | (17,141,072)       | (18,649,121)          | 1,508,049             | -                    | 1,508,049         |                      |
| 2012      | JBG   |  |            |     | 1,041,005          | 807,096               | 233,909               | -                    | 233,909           |                      |
| 2013      | JBE   |  |            |     | -                  | -                     | -                     | -                    | -                 |                      |
| 2014      | SG  | 1,581,299                                |            |     | -                  | 1,453,484             | 127,815               | -                    | 127,815           |                      |
| 2015      | SO  | 365,497,440                              |            |     | -                  | 341,066,633           | 24,430,807            | 1,522,542            | 25,953,349        |                      |
| 2016      | CN  | 134,369,822                              |            |     | -                  | 125,178,892           | 9,190,929             | -                    | 9,190,929         |                      |
| 2017      | CAGW  | 267,487,237                              |            |     | -                  | 207,041,090           | 60,446,147            | -                    | 60,446,147        |                      |
| 2018      | CAGE  | 84,474,575                               |            |     | -                  | 84,474,575            | -                     | -                    | -                 |                      |
| 2019      | CAEW  |  |            |     | -                  | -                     | -                     | -                    | -                 |                      |
| 2020      | CAEE  | 1,822,713                                |            |     | -                  | 1,822,713             | -                     | -                    | -                 |                      |
| 2021      | SSGCT                                       |  |            |     | -                  | -                     | -                     | -                    | -                 |                      |
| 2022      | SSGCH                                       |  |            |     | -                  | -                     | -                     | -                    | -                 |                      |
| 2023      | SE  |  |            |     | -                  | -                     | -                     | -                    | -                 |                      |
| 2024      | Total Intangible Plant by Factor            |  |            |     | B8                 | 839,133,019           | 743,195,362           | 95,937,656           | 1,522,542         | 97,460,198           |
| 2025      | Summary of Unclassified Plant (Account 106) |  |            |     |                    |                       |                       |                      |                   |                      |
| 2026      | DP  |  |            |     | 36,679,484         | 32,084,080            | 4,595,403             | -                    | 4,595,403         |                      |
| 2027      | DS0   |  |            |     | -                  | -                     | -                     | -                    | -                 |                      |
| 2028      | GP  |  |            |     | 7,043,077          | 6,595,973             | 447,104               | -                    | 447,104           |                      |
| 2029      | HP  |  |            |     | -                  | -                     | -                     | -                    | -                 |                      |
| 2030      | NP  |  |            |     | -                  | -                     | -                     | -                    | -                 |                      |
| 2031      | OP  |  |            |     | 16,447,202         | 16,423,216            | 23,986                | -                    | 23,986            |                      |
| 2032      | TP  |  |            |     | 181,685,143        | 177,190,082           | 4,495,061             | -                    | 4,495,061         |                      |
| 2033      | TS0   |  |            |     | -                  | -                     | -                     | -                    | -                 |                      |
| 2034      | IP  |  |            |     | -                  | -                     | -                     | -                    | -                 |                      |
| 2035      | MP  |  |            |     | -                  | -                     | -                     | -                    | -                 |                      |
| 2036      | SP  | 230,579                                  |            |     | -                  | (1,115,644)           | 1,346,224             | -                    | 1,346,224         |                      |
| 2037      | Total Unclassified Plant by Factor          |  |            |     |                    | 242,085,484           | 231,177,706           | 10,907,778           | -                 | 10,907,778           |
| 2038      |   |  |            |     |                    |                       |                       |                      |                   |                      |
| 2039      | <b>TOTAL ELECTRIC PLANT IN SERVICE</b>      |  |            |     | B8                 | <b>26,057,426,525</b> | <b>24,315,679,830</b> | <b>1,741,746,696</b> | <b>99,059,554</b> | <b>1,840,806,250</b> |





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| FERC ACCT | DESCRIP | BUS FUNC                           | WCA FACTOR | Ref | UNADJUSTED RESULTS |                    |                  | WASHINGTON         |                   |
|-----------|---------|------------------------------------|------------|-----|--------------------|--------------------|------------------|--------------------|-------------------|
|           |         |                                    |            |     | TOTAL              | OTHER              | WASHINGTON       | ADJUSTMENT         | ADJ TOTAL         |
| 2181      | 165     | Prepayments                        |            |     |                    |                    |                  |                    |                   |
| 2182      |         | DMSC                               | S          |     | 15,699,127         | 15,699,127         | -                | -                  | -                 |
| 2183      |         | GP                                 | GPS        |     | 4,716,210          | 4,400,966          | 315,244          | (315,244)          | 0                 |
| 2184      |         | PT                                 | SG         |     | 1,779,193          | 1,635,383          | 143,811          | (143,811)          | 0                 |
| 2185      |         | PT                                 | CAGW       |     | 983,688            | 761,396            | 222,292          | (222,292)          | (0)               |
| 2186      |         | PT                                 | CAGE       |     | 1,196,201          | 1,196,201          | -                | -                  | -                 |
| 2187      |         | P                                  | CAEW       |     | 4,055              | 3,130              | 925              | (925)              | -                 |
| 2188      |         | P                                  | CAEE       |     | 429,566            | 429,566            | -                | -                  | -                 |
| 2189      |         | P                                  | SE         |     | -                  | -                  | -                | -                  | -                 |
| 2190      |         | PTD                                | SO         |     | 20,460,718         | 19,093,070         | 1,367,648        | (1,367,648)        | -                 |
| 2191      |         | <b>Total Prepayments</b>           |            | B15 | <b>45,268,758</b>  | <b>43,218,838</b>  | <b>2,049,920</b> | <b>(2,049,920)</b> | <b>0</b>          |
| 2192      |         |                                    |            |     |                    |                    |                  |                    |                   |
| 2193      | 182M    | Misc Regulatory Assets             |            |     |                    |                    |                  |                    |                   |
| 2194      |         | P                                  | S          |     | 198,495,765        | 197,219,517        | 1,276,248        | (984,835)          | 291,413           |
| 2195      |         | DEFSG                              | SG         |     | -                  | -                  | -                | -                  | -                 |
| 2196      |         | P                                  | CAGE       |     | -                  | -                  | -                | -                  | -                 |
| 2197      |         | P                                  | CAGE       |     | 2,338,386          | 2,338,386          | -                | -                  | -                 |
| 2198      |         | P                                  | CAGW       |     | -                  | -                  | -                | -                  | -                 |
| 2199      |         | DEFSG                              | JBG        |     | -                  | -                  | -                | -                  | -                 |
| 2200      |         | P                                  | SE         |     | 10,608,209         | 9,792,573          | 815,635          | (815,635)          | -                 |
| 2201      |         | P                                  | CAEW       |     | -                  | -                  | -                | -                  | -                 |
| 2202      |         | P                                  | CAEE       |     | 154,845,600        | 154,845,600        | -                | -                  | -                 |
| 2203      |         | T                                  | SO         |     | 21,317,683         | 19,892,754         | 1,424,930        | (1,424,930)        | (0)               |
| 2204      |         |                                    |            | B11 | <b>387,605,645</b> | <b>384,088,830</b> | <b>3,516,813</b> | <b>(3,225,400)</b> | <b>291,413</b>    |
| 2205      |         |                                    |            |     |                    |                    |                  |                    |                   |
| 2206      | 186M    | Misc Deferred Debits               |            |     |                    |                    |                  |                    |                   |
| 2207      |         | LABOR                              | S          |     | 10,191,727         | 10,191,727         | -                | -                  | -                 |
| 2208      |         | P                                  | CAEW       |     | -                  | -                  | -                | -                  | -                 |
| 2209      |         | P                                  | CAEE       |     | -                  | -                  | -                | -                  | -                 |
| 2210      |         | P                                  | SG         |     | 15,010,811         | 13,797,498         | 1,213,312        | (1,213,312)        | -                 |
| 2211      |         | LABOR                              | SO         |     | 62,594             | 58,410             | 4,184            | (4,184)            | 0                 |
| 2212      |         | P                                  | SE         |     | -                  | -                  | -                | -                  | -                 |
| 2213      |         | P                                  | CAGW       |     | 12,777,058         | 9,889,728          | 2,887,330        | (2,887,330)        | 0                 |
| 2214      |         | DEFSG                              | CAGE       |     | 32,526,135         | 32,526,135         | -                | -                  | -                 |
| 2215      |         | P                                  | CAEW       |     | -                  | -                  | -                | -                  | -                 |
| 2216      |         | P                                  | CAEE       |     | 5,376,279          | 5,376,279          | -                | -                  | -                 |
| 2217      |         | P                                  | JBE        |     | 192                | 148                | 44               | 186,089            | 186,133           |
| 2218      |         | GP                                 | EXCTAX     |     | -                  | -                  | -                | -                  | -                 |
| 2219      |         | <b>Total Misc. Deferred Debits</b> |            | B11 | <b>75,944,797</b>  | <b>71,839,927</b>  | <b>4,104,870</b> | <b>(3,918,737)</b> | <b>186,133</b>    |
| 2220      |         |                                    |            |     |                    |                    |                  |                    |                   |
| 2221      |         | Working Capital                    |            |     |                    |                    |                  |                    |                   |
| 2222      | CWC     | Cash Working Capital               |            |     |                    |                    |                  |                    |                   |
| 2223      |         | CWC                                | S          |     | -                  | -                  | -                | 17,050,190         | 17,050,190        |
| 2224      |         | CWC                                | SO         |     | -                  | -                  | -                | -                  | -                 |
| 2225      |         | CWC                                | SE         |     | -                  | -                  | -                | -                  | -                 |
| 2226      |         |                                    |            | B14 | <b>-</b>           | <b>-</b>           | <b>-</b>         | <b>17,050,190</b>  | <b>17,050,190</b> |
| 2227      |         |                                    |            |     |                    |                    |                  |                    |                   |
| 2228      | OWC     | Other Work. Cap.                   |            |     |                    |                    |                  |                    |                   |
| 2229      | 131     | Cash                               | GP         |     | -                  | -                  | -                | -                  | -                 |
| 2230      | 135     | Working Funds                      | GP         |     | -                  | -                  | -                | -                  | -                 |
| 2231      | 141     | Other A/R                          | GP         |     | -                  | -                  | -                | -                  | -                 |
| 2232      | 143     | Other A/R                          | PTD        |     | 40,452,062         | 37,748,140         | 2,703,922        | (2,703,922)        | 0                 |
| 2233      | 232     | A/P                                | SE         |     | (0)                | (0)                | (0)              | -                  | (0)               |
| 2234      | 232     | A/P                                | SO         |     | (7,542,104)        | (7,037,970)        | (504,134)        | 520,697            | 16,563            |
| 2235      | 232     | A/P                                | CAEE       |     | (2,980,021)        | (2,980,021)        | -                | -                  | -                 |
| 2236      | 232     | A/P                                | T          |     | (69,224)           | (69,224)           | -                | -                  | -                 |
| 2237      | 232     | A/P                                | S          |     | (117,223)          | (117,223)          | -                | -                  | -                 |
| 2238      | 2533    | Other Misc. Df. Crd                | P          |     | -                  | -                  | -                | -                  | -                 |
| 2239      | 2533    | Other Misc. Df. Crd                | P          |     | -                  | -                  | -                | -                  | -                 |
| 2240      | 2533    | Other Misc. Df. Crd                | P          |     | (5,754,724)        | (5,754,724)        | -                | -                  | -                 |
| 2241      | 230     | Asset Retr. Oblig.                 | P          |     | -                  | -                  | -                | -                  | -                 |
| 2242      | 230     | Asset Retr. Oblig.                 | P          |     | -                  | -                  | -                | -                  | -                 |
| 2243      | 230     | Asset Retr. Oblig.                 | P          |     | -                  | -                  | -                | -                  | -                 |
| 2244      | 230     | Asset Retr. Oblig.                 | P          |     | (9,192,301)        | (9,192,301)        | -                | -                  | -                 |
| 2245      | 254105  | ARO Reg Liability                  | P          |     | -                  | -                  | -                | -                  | -                 |
| 2246      | 254105  | ARO Reg Liability                  | P          |     | -                  | -                  | -                | -                  | -                 |
| 2247      | 254105  | ARO Reg Liability                  | P          |     | (19,803)           | (19,803)           | -                | -                  | -                 |
| 2248      | 254105  | ARO Reg Liability                  | P          |     | 19,803             | 19,803             | -                | -                  | -                 |
| 2249      | 2533    | Cholla Reclamation                 | P          |     | -                  | -                  | -                | -                  | -                 |
| 2250      |         |                                    |            | B14 | <b>14,796,465</b>  | <b>12,596,677</b>  | <b>2,199,788</b> | <b>(2,183,225)</b> | <b>16,563</b>     |
| 2251      |         |                                    |            |     |                    |                    |                  |                    |                   |
| 2252      |         | <b>Total Working Capital</b>       |            |     | <b>14,796,465</b>  | <b>12,596,677</b>  | <b>2,199,788</b> | <b>14,866,965</b>  | <b>17,066,752</b> |









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| FERC<br>ACCT | DESCRIP                                      | BUS<br>FUNC                            | WCA<br>FACTOR | Ref | UNADJUSTED RESULTS     |                        |                      | WASHINGTON      |                      |
|--------------|--|--|---------------|-----|------------------------|------------------------|----------------------|-----------------|----------------------|
|              |  |  |               |     | TOTAL                  | OTHER                  | WASHINGTON           | ADJUSTMENT      | ADJ TOTAL            |
| 2479         | 108363                                       | Storage Battery Equipment              |               |     |                        |                        |                      |                 |                      |
| 2480         |  | DPW                                    | S             |     | -                      | -                      | -                    | -               | -                    |
| 2481         |  |  |               | B17 | -                      | -                      | -                    | -               | -                    |
| 2482         |  |  |               |     |                        |                        |                      |                 |                      |
| 2483         | 108364                                       | Poles, Towers & Fixtures               |               |     |                        |                        |                      |                 |                      |
| 2484         |  | DPW                                    | S             |     | (575,761,184)          | (515,536,004)          | (60,225,180)         | (62,520)        | (60,287,700)         |
| 2485         |  |  |               | B17 | (575,761,184)          | (515,536,004)          | (60,225,180)         | (62,520)        | (60,287,700)         |
| 2486         |  |  |               |     |                        |                        |                      |                 |                      |
| 2487         | 108365                                       | Overhead Conductors                    |               |     |                        |                        |                      |                 |                      |
| 2488         |  | DPW                                    | S             |     | (301,132,920)          | (271,168,404)          | (29,964,515)         | -               | (29,964,515)         |
| 2489         |  |  |               | B17 | (301,132,920)          | (271,168,404)          | (29,964,515)         | -               | (29,964,515)         |
| 2490         |  |  |               |     |                        |                        |                      |                 |                      |
| 2491         | 108366                                       | Underground Conduit                    |               |     |                        |                        |                      |                 |                      |
| 2492         |  | DPW                                    | S             |     | (148,838,838)          | (139,430,514)          | (9,408,323)          | -               | (9,408,323)          |
| 2493         |  |  |               | B17 | (148,838,838)          | (139,430,514)          | (9,408,323)          | -               | (9,408,323)          |
| 2494         |  |  |               |     |                        |                        |                      |                 |                      |
| 2495         | 108367                                       | Underground Conductors                 |               |     |                        |                        |                      |                 |                      |
| 2496         |  | DPW                                    | S             |     | (351,726,319)          | (340,616,305)          | (11,110,014)         | -               | (11,110,014)         |
| 2497         |  |  |               | B17 | (351,726,319)          | (340,616,305)          | (11,110,014)         | -               | (11,110,014)         |
| 2498         |  |  |               |     |                        |                        |                      |                 |                      |
| 2499         | 108368                                       | Line Transformers                      |               |     |                        |                        |                      |                 |                      |
| 2500         |  | DPW                                    | S             |     | (479,603,196)          | (426,631,964)          | (52,971,232)         | -               | (52,971,232)         |
| 2501         |  |  |               | B17 | (479,603,196)          | (426,631,964)          | (52,971,232)         | -               | (52,971,232)         |
| 2502         |  |  |               |     |                        |                        |                      |                 |                      |
| 2503         | 108369                                       | Services                               |               |     |                        |                        |                      |                 |                      |
| 2504         |  | DPW                                    | S             |     | (267,385,498)          | (243,577,251)          | (23,808,246)         | -               | (23,808,246)         |
| 2505         |  |  |               | B17 | (267,385,498)          | (243,577,251)          | (23,808,246)         | -               | (23,808,246)         |
| 2506         |  |  |               |     |                        |                        |                      |                 |                      |
| 2507         | 108370                                       | Meters                                 |               |     |                        |                        |                      |                 |                      |
| 2508         |  | DPW                                    | S             |     | (89,099,086)           | (85,544,908)           | (3,554,178)          | -               | (3,554,178)          |
| 2509         |  |  |               | B17 | (89,099,086)           | (85,544,908)           | (3,554,178)          | -               | (3,554,178)          |
| 2510         |  |  |               |     |                        |                        |                      |                 |                      |
| 2511         |  |  |               |     |                        |                        |                      |                 |                      |
| 2512         |  |  |               |     |                        |                        |                      |                 |                      |
| 2513         | 108371                                       | Installations on Customers' Premises   |               |     |                        |                        |                      |                 |                      |
| 2514         |  | DPW                                    | S             |     | (7,201,522)            | (6,844,720)            | (356,802)            | -               | (356,802)            |
| 2515         |  |  |               | B17 | (7,201,522)            | (6,844,720)            | (356,802)            | -               | (356,802)            |
| 2516         |  |  |               |     |                        |                        |                      |                 |                      |
| 2517         | 108372                                       | Leased Property                        |               |     |                        |                        |                      |                 |                      |
| 2518         |  | DPW                                    | S             |     | -                      | -                      | -                    | -               | -                    |
| 2519         |  |  |               | B17 | -                      | -                      | -                    | -               | -                    |
| 2520         |  |  |               |     |                        |                        |                      |                 |                      |
| 2521         | 108373                                       | Street Lights                          |               |     |                        |                        |                      |                 |                      |
| 2522         |  | DPW                                    | S             |     | (29,737,466)           | (27,789,693)           | (1,947,773)          | -               | (1,947,773)          |
| 2523         |  |  |               | B17 | (29,737,466)           | (27,789,693)           | (1,947,773)          | -               | (1,947,773)          |
| 2524         |  |  |               |     |                        |                        |                      |                 |                      |
| 2525         | 108D00                                       | Unclassified Dist Plant - Acct 300     |               |     |                        |                        |                      |                 |                      |
| 2526         |  | DPW                                    | S             |     | -                      | -                      | -                    | -               | -                    |
| 2527         |  |  |               |     | -                      | -                      | -                    | -               | -                    |
| 2528         |  |  |               |     |                        |                        |                      |                 |                      |
| 2529         | 108DS  | Unclassified Dist Sub Plant - Acct 300 |               |     |                        |                        |                      |                 |                      |
| 2530         |  | DPW                                    | S             |     | -                      | -                      | -                    | -               | -                    |
| 2531         |  |  |               |     | -                      | -                      | -                    | -               | -                    |
| 2532         |  |  |               |     |                        |                        |                      |                 |                      |
| 2533         | 108DP  | Unclassified Dist Sub Plant - Acct 300 |               |     |                        |                        |                      |                 |                      |
| 2534         |  | DPW                                    | S             |     | 1,659,705              | 1,488,563              | 171,142              | -               | 171,142              |
| 2535         |  |  |               |     | 1,659,705              | 1,488,563              | 171,142              | -               | 171,142              |
| 2536         |  |  |               |     |                        |                        |                      |                 |                      |
| 2537         |  |  |               |     |                        |                        |                      |                 |                      |
| 2538         | <b>TOTAL DISTRIBUTION PLANT DEPR</b>         |  |               | B17 | <b>(2,530,788,885)</b> | <b>(2,317,422,356)</b> | <b>(213,366,529)</b> | <b>(62,520)</b> | <b>(213,429,049)</b> |
| 2539         |  |  |               |     |                        |                        |                      |                 |                      |
| 2540         | Summary of Distribution Plant Depr by Factor |  |               |     |                        |                        |                      |                 |                      |
| 2541         | S  |  |               |     | (2,530,788,885)        | (2,317,422,356)        | (213,366,529)        | (62,520)        | (213,429,049)        |
| 2542         |  |  |               |     |                        |                        |                      |                 |                      |
| 2543         | Total Distribution Depreciation by Factor    |  |               | B17 | (2,530,788,885)        | (2,317,422,356)        | (213,366,529)        | (62,520)        | (213,429,049)        |

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| FERC<br>ACCT | DESCRIP | BUS<br>FUNC                               | WCA<br>FACTOR | Ref | UNADJUSTED RESULTS |                        |                        | WASHINGTON           |                     |                      |
|--------------|---------|---|---------------|-----|--------------------|------------------------|------------------------|----------------------|---------------------|----------------------|
|              |         |   |               |     | TOTAL              | OTHER                  | WASHINGTON             | ADJUSTMENT           | ADJ TOTAL           |                      |
| 2544         | 108GP   | General Plant Accumulated Depr            |               |     |                    |                        |                        |                      |                     |                      |
| 2545         |         | G-SITUS                                   | S             |     | (209,568,822)      | (188,084,857)          | (21,483,965)           | (261)                | (21,484,226)        |                      |
| 2546         |         | G-DGP                                     | DGP           |     | -                  | -                      | -                      | -                    | -                   |                      |
| 2547         |         | G-DGU                                     | DGU           |     | -                  | -                      | -                      | -                    | -                   |                      |
| 2548         |         | G-SG                                      | SG            |     | 7,015              | 6,448                  | 567                    | -                    | 567                 |                      |
| 2549         |         | CUST                                      | CN            |     | (7,237,026)        | (6,742,012)            | (495,014)              | -                    | (495,014)           |                      |
| 2550         |         | PTD                                       | SO            |     | (97,197,737)       | (90,700,785)           | (6,496,952)            | (3,985)              | (6,500,936)         |                      |
| 2551         |         | P   | SE            |     | -                  | -                      | -                      | -                    | -                   |                      |
| 2552         |         | G-SG                                      | CAGW          |     | (22,148,644)       | (17,143,545)           | (5,005,099)            | (6,847)              | (5,011,947)         |                      |
| 2553         |         | G-SG                                      | CAGE          |     | (62,971,317)       | (62,971,317)           | -                      | -                    | -                   |                      |
| 2554         |         | P   | JBG           |     | (6,371,682)        | (4,939,995)            | (1,431,687)            | 1,511                | (1,430,177)         |                      |
| 2555         |         | P   | CAEW          |     | -                  | -                      | -                      | -                    | -                   |                      |
| 2556         |         | P   | CAEE          |     | (830,436)          | (830,436)              | -                      | -                    | -                   |                      |
| 2557         |         | G-SG                                      | CAGE          |     | -                  | -                      | -                      | -                    | -                   |                      |
| 2558         |         | G-SG                                      | CAGE          |     | -                  | -                      | -                      | -                    | -                   |                      |
| 2559         |         |   |               | B17 | (406,318,649)      | (371,406,498)          | (34,912,151)           | (9,582)              | (34,921,733)        |                      |
| 2560         |         |   |               |     |                    |                        |                        |                      |                     |                      |
| 2561         |         |   |               |     |                    |                        |                        |                      |                     |                      |
| 2562         | 108MP   | Mining Plant Accumulated Depr.            |               |     |                    |                        |                        |                      |                     |                      |
| 2563         |         | P   | S             |     | -                  | -                      | -                      | -                    | -                   |                      |
| 2564         |         | P   | CAEW          |     | -                  | -                      | -                      | -                    | -                   |                      |
| 2565         |         | P   | CAEE          |     | (88,261,951)       | (88,261,951)           | -                      | -                    | -                   |                      |
| 2566         |         | P   | JBE           |     | -                  | -                      | -                      | (49,358,867)         | (49,358,867)        |                      |
| 2567         |         |   |               | B17 | (88,261,951)       | (88,261,951)           | -                      | (49,358,867)         | (49,358,867)        |                      |
| 2568         | 108MP   | Less Centralia Situs Depreciation         |               |     |                    |                        |                        |                      |                     |                      |
| 2569         |         | P   | S             |     | -                  | -                      | -                      | -                    | -                   |                      |
| 2570         |         |   |               | B17 | (88,261,951)       | (88,261,951)           | -                      | (49,358,867)         | (49,358,867)        |                      |
| 2571         |         |   |               |     |                    |                        |                        |                      |                     |                      |
| 2572         | 1081390 | Accum Depr - Capital Lease                |               |     |                    |                        |                        |                      |                     |                      |
| 2573         |         | PTD                                       | SO            |     | -                  | -                      | -                      | -                    | -                   |                      |
| 2574         |         |   |               |     | -                  | -                      | -                      | -                    | -                   |                      |
| 2575         |         |   |               |     | -                  | -                      | -                      | -                    | -                   |                      |
| 2576         |         | Remove Capital Leases                     |               |     |                    |                        |                        |                      |                     |                      |
| 2577         |         |   |               |     | -                  | -                      | -                      | -                    | -                   |                      |
| 2578         |         |   |               |     | -                  | -                      | -                      | -                    | -                   |                      |
| 2579         | 1081399 | Accum Depr - Capital Lease                |               |     |                    |                        |                        |                      |                     |                      |
| 2580         |         | P   | S             |     | -                  | -                      | -                      | -                    | -                   |                      |
| 2581         |         | P   | SE            |     | -                  | -                      | -                      | -                    | -                   |                      |
| 2582         |         |   |               |     | -                  | -                      | -                      | -                    | -                   |                      |
| 2583         |         |   |               |     | -                  | -                      | -                      | -                    | -                   |                      |
| 2584         |         | Remove Capital Leases                     |               |     |                    |                        |                        |                      |                     |                      |
| 2585         |         |   |               |     | -                  | -                      | -                      | -                    | -                   |                      |
| 2586         |         |   |               |     | -                  | -                      | -                      | -                    | -                   |                      |
| 2587         |         |   |               |     | -                  | -                      | -                      | -                    | -                   |                      |
| 2588         |         | <b>TOTAL GENERAL PLANT ACCUM DEPR</b>     |               |     | B17                | <b>(494,580,599)</b>   | <b>(459,668,449)</b>   | <b>(34,912,151)</b>  | <b>(49,368,449)</b> | <b>(84,280,600)</b>  |
| 2589         |         |   |               |     |                    |                        |                        |                      |                     |                      |
| 2590         |         |   |               |     |                    |                        |                        |                      |                     |                      |
| 2591         |         |   |               |     |                    |                        |                        |                      |                     |                      |
| 2592         |         | Summary of General Depreciation by Factor |               |     |                    |                        |                        |                      |                     |                      |
| 2593         |         | S   |               |     | (209,568,822)      | (188,084,857)          | (21,483,965)           | (261)                | (21,484,226)        |                      |
| 2594         |         | DGP                                       |               |     | -                  | -                      | -                      | -                    | -                   |                      |
| 2595         |         | DGU                                       |               |     | -                  | -                      | -                      | -                    | -                   |                      |
| 2596         |         | SE  |               |     | -                  | -                      | -                      | -                    | -                   |                      |
| 2597         |         | SO  |               |     | (97,197,737)       | (90,700,785)           | (6,496,952)            | (3,985)              | (6,500,936)         |                      |
| 2598         |         | CN  |               |     | (7,237,026)        | (6,742,012)            | (495,014)              | -                    | (495,014)           |                      |
| 2599         |         | SG  |               |     | 7,015              | 6,448                  | 567                    | -                    | 567                 |                      |
| 2600         |         | DEU                                       |               |     | -                  | -                      | -                      | -                    | -                   |                      |
| 2601         |         | CAGW                                      |               |     | (22,148,644)       | (17,143,545)           | (5,005,099)            | (6,847)              | (5,011,947)         |                      |
| 2602         |         | CAGE                                      |               |     | (62,971,317)       | (62,971,317)           | -                      | -                    | -                   |                      |
| 2603         |         | CAEW                                      |               |     | -                  | -                      | -                      | -                    | -                   |                      |
| 2604         |         | CAEE                                      |               |     | (89,092,387)       | (89,092,387)           | -                      | -                    | -                   |                      |
| 2605         |         | SSGCT                                     |               |     | -                  | -                      | -                      | -                    | -                   |                      |
| 2606         |         | JBG                                       |               |     | (6,371,682)        | (4,939,995)            | (1,431,687)            | 1,511                | (1,430,177)         |                      |
| 2607         |         | Remove Capital Leases                     |               |     |                    |                        |                        |                      |                     |                      |
| 2608         |         |   |               | B17 | (494,580,599)      | (459,668,449)          | (34,912,151)           | (9,582)              | (34,921,733)        |                      |
| 2609         |         |   |               |     |                    |                        |                        |                      |                     |                      |
| 2610         |         |   |               |     |                    |                        |                        |                      |                     |                      |
| 2611         |         | <b>TOTAL ACCUM DEPR - PLANT IN SERV</b>   |               |     | B17                | <b>(8,461,351,216)</b> | <b>(7,796,063,646)</b> | <b>(665,287,570)</b> | <b>(29,892,127)</b> | <b>(695,179,697)</b> |
| 2612         | 111SP   | Accum Prov for Amort-Steam                |               |     |                    |                        |                        |                      |                     |                      |
| 2613         |         | P   | CAGW          |     | -                  | -                      | -                      | -                    | -                   |                      |
| 2614         |         | P   | CAGW          |     | -                  | -                      | -                      | -                    | -                   |                      |
| 2615         |         | P   | CAGE          |     | -                  | -                      | -                      | -                    | -                   |                      |
| 2616         |         | P   | SG            |     | -                  | -                      | -                      | -                    | -                   |                      |
| 2617         |         |   |               |     | -                  | -                      | -                      | -                    | -                   |                      |
| 2618         |         |   |               |     | -                  | -                      | -                      | -                    | -                   |                      |
| 2619         |         |   |               |     | -                  | -                      | -                      | -                    | -                   |                      |

## DECEMBER 2015 West Control Area

AMA

| FERC<br>ACCT | DESCRIP | BUS<br>FUNC                                | WCA<br>FACTOR | Ref | UNADJUSTED RESULTS |               |              | WASHINGTON |              |
|--------------|---------|--|---------------|-----|--------------------|---------------|--------------|------------|--------------|
|              |         |  |               |     | TOTAL              | OTHER         | WASHINGTON   | ADJUSTMENT | ADJ TOTAL    |
| 2620         | 111GP   | Accum Prov for Amort-General               |               |     |                    |               |              |            |              |
| 2621         |         | G-SITUS                                    | S             |     | (11,379,602)       | (9,989,834)   | (1,389,768)  | -          | (1,389,768)  |
| 2622         |         | CUST                                       | CN            |     | (124,591)          | (116,069)     | (8,522)      | -          | (8,522)      |
| 2623         |         | I-SG                                       | SG            |     | -                  | -             | -            | -          | -            |
| 2624         |         | PTD  | SO            |     | (5,276,003)        | (4,923,342)   | (352,662)    | -          | (352,662)    |
| 2625         |         | I-SG                                       | CAGW          |     | (149,857)          | (115,992)     | (33,864)     | -          | (33,864)     |
| 2626         |         | I-SG                                       | CAGE          |     | -                  | -             | -            | -          | -            |
| 2627         |         | P  | CAEW          |     | -                  | -             | -            | -          | -            |
| 2628         |         | P  | CAEE          |     | -                  | -             | -            | -          | -            |
| 2629         |         | P  | SE            |     | -                  | -             | -            | -          | -            |
| 2630         |         |  |               | B18 | (16,930,053)       | (15,145,237)  | (1,784,816)  | -          | (1,784,816)  |
| 2631         |         |  |               |     |                    |               |              |            |              |
| 2632         |         |  |               |     |                    |               |              |            |              |
| 2633         | 111HP   | Accum Prov for Amort-Hydro                 |               |     |                    |               |              |            |              |
| 2634         |         | P  | DGP           |     | -                  | -             | -            | -          | -            |
| 2635         |         | P  | DGU           |     | -                  | -             | -            | -          | -            |
| 2636         |         | P  | SG            |     | -                  | -             | -            | -          | -            |
| 2637         |         | P  | CAGW          |     | (1,297,669)        | (1,004,425)   | (293,244)    | -          | (293,244)    |
| 2638         |         | P  | CAGE          |     | -                  | -             | -            | -          | -            |
| 2639         |         | P  | CAGE          |     | -                  | -             | -            | -          | -            |
| 2640         |         |  |               | B18 | (1,297,669)        | (1,004,425)   | (293,244)    | -          | (293,244)    |
| 2641         |         |  |               |     |                    |               |              |            |              |
| 2642         |         |  |               |     |                    |               |              |            |              |
| 2643         | 111IP   | Accum Prov for Amort-Intangible Plant      |               |     |                    |               |              |            |              |
| 2644         |         | I-SITUS                                    | S             |     | 14,477,211         | 14,477,211    | -            | -          | -            |
| 2645         |         | I-DGP                                      | DGP           |     | -                  | -             | -            | -          | -            |
| 2646         |         | I-DGU                                      | DGU           |     | -                  | -             | -            | -          | -            |
| 2647         |         | P  | CAEW          |     | -                  | -             | -            | -          | -            |
| 2648         |         | P  | CAEE          |     | (1,294,255)        | (1,294,255)   | -            | -          | -            |
| 2649         |         | P  | SE            |     | -                  | -             | -            | -          | -            |
| 2650         |         | I-SG                                       | SG            |     | (12,192,869)       | (11,207,328)  | (985,540)    | -          | (985,540)    |
| 2651         |         | I-SG                                       | CAGW          |     | -                  | -             | -            | -          | -            |
| 2652         |         | I-SG                                       | CAGE          |     | -                  | -             | -            | -          | -            |
| 2653         |         | CUST                                       | CN            |     | (114,339,009)      | (106,518,192) | (7,820,817)  | -          | (7,820,817)  |
| 2654         |         | P  | CAGE          |     | -                  | -             | -            | -          | -            |
| 2655         |         | P  | CAGE          |     | -                  | -             | -            | -          | -            |
| 2656         |         | I-SG                                       | CAGW          |     | (98,138,661)       | (75,961,513)  | (22,177,148) | -          | (22,177,148) |
| 2657         |         | I-SG                                       | CAGE          |     | (26,215,235)       | (26,215,235)  | -            | -          | -            |
| 2658         |         | PTD  | JBG           |     | (301,450)          | (233,716)     | (67,734)     | -          | (67,734)     |
| 2659         |         | PTD  | SO            |     | (295,188,894)      | (275,457,694) | (19,731,199) | (22,421)   | (19,753,621) |
| 2660         |         |  |               | B18 | (533,193,161)      | (482,410,722) | (50,782,439) | (22,421)   | (50,804,860) |
| 2661         | 111IP   | Less Non-Utility Plant                     |               |     |                    |               |              |            |              |
| 2662         |         | NUTIL                                      | OTH           |     | -                  | -             | -            | -          | -            |
| 2663         |         |  |               | B18 | (533,193,161)      | (482,410,722) | (50,782,439) | (22,421)   | (50,804,860) |
| 2664         |         |  |               |     |                    |               |              |            |              |
| 2665         | 111390  | Accum Amtr - Capital Lease                 |               |     |                    |               |              |            |              |
| 2666         |         | G-SITUS                                    | S             |     | 396,357            | 396,357       | -            | -          | -            |
| 2667         |         | G-SITUS                                    | SG            |     | 910,304            | 836,725       | 73,579       | -          | 73,579       |
| 2668         |         | P  | CAGE          |     | -                  | -             | -            | -          | -            |
| 2669         |         | PTD  | CAGW          |     | -                  | -             | -            | 579,745    | 579,745      |
| 2670         |         | PTD  | SO            |     | 8,673,284          | 8,093,539     | 579,745      | -          | 579,745      |
| 2671         |         |  |               |     | 9,979,946          | 9,326,622     | 653,324      | 579,745    | 1,233,069    |
| 2672         |         |  |               |     |                    |               |              |            |              |
| 2673         |         | Remove Capital Lease Amtr                  |               |     |                    |               |              |            |              |
| 2674         |         |  |               |     | (9,979,946)        | (9,326,622)   | (653,324)    | (579,745)  | (1,233,069)  |
| 2675         |         |  |               |     |                    |               |              |            |              |
| 2676         |         |  |               | B18 | (551,420,883)      | (498,560,384) | (52,860,499) | (22,421)   | (52,882,920) |
| 2677         |         |  |               |     |                    |               |              |            |              |
| 2678         |         |  |               |     |                    |               |              |            |              |
| 2679         |         |  |               |     |                    |               |              |            |              |
| 2680         |         | Summary of Amortization by Factor          |               |     |                    |               |              |            |              |
| 2681         |         | S  |               |     | 3,493,967          | 4,883,735     | (1,389,768)  | -          | (1,389,768)  |
| 2682         |         | DGP  |               |     | -                  | -             | -            | -          | -            |
| 2683         |         | DGU  |               |     | -                  | -             | -            | -          | -            |
| 2684         |         | SE   |               |     | -                  | -             | -            | -          | -            |
| 2685         |         | SO   |               |     | (291,791,613)      | (272,287,497) | (19,504,116) | (22,421)   | (19,526,538) |
| 2686         |         | CN   |               |     | (114,463,600)      | (106,634,261) | (7,829,339)  | -          | (7,829,339)  |
| 2687         |         | SSGCT                                      |               |     | -                  | -             | -            | -          | -            |
| 2688         |         | JBG  |               |     | (301,450)          | (233,716)     | (67,734)     | -          | (67,734)     |
| 2689         |         | CAGW                                       |               |     | (99,586,187)       | (77,081,931)  | (22,504,256) | 579,745    | (21,924,511) |
| 2690         |         | CAGE                                       |               |     | (26,215,235)       | (26,215,235)  | -            | -          | -            |
| 2691         |         | CAEW                                       |               |     | -                  | -             | -            | -          | -            |
| 2692         |         | CAEE                                       |               |     | (1,294,255)        | (1,294,255)   | -            | -          | -            |
| 2693         |         | SG   |               |     | (11,282,564)       | (10,370,603)  | (911,961)    | -          | (911,961)    |
| 2694         |         | Less Capital Lease                         |               |     |                    |               |              |            |              |
| 2695         |         |  |               | B18 | (9,979,946)        | (9,326,622)   | (653,324)    | (579,745)  | (1,233,069)  |
| 2695         |         | Total Provision For Amortization by Factor |               |     |                    |               |              |            |              |
|              |         |  |               | B18 | (551,420,883)      | (498,560,384) | (52,860,499) | (22,421)   | (52,882,920) |



|                               | 3.1              | 3.2                 | 3.3             | 3.4          | 3.5      | 0.0      |        |
|-------------------------------|------------------|---------------------|-----------------|--------------|----------|----------|--------|
|                               | Temperature      | Revenue Normalizing | Effective Price | SO2 Emission | Wheeling |          |        |
|                               | Normalization    |                     | Change          | Allowances   | Revenue  | 0        |        |
|                               | Total Normalized |                     |                 |              |          |          |        |
| 1 Operating Revenues:         |                  |                     |                 |              |          |          |        |
| 2 General Business Revenues   | (7,577,780)      | (326,991)           | (9,592,135)     | 2,341,347    | -        | -        |        |
| 3 Interdepartmental           | -                | -                   | -               | -            | -        | -        |        |
| 4 Special Sales               | -                | -                   | -               | -            | -        | -        |        |
| 5 Other Operating Revenues    | (31,943)         | -                   | -               | -            | (31,943) | -        |        |
| 6 Total Operating Revenues    | (7,609,723)      | (326,991)           | (9,592,135)     | 2,341,347    | -        | (31,943) |        |
| 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      | (2,663,412)      | (114,447)           | (3,357,247)     | 819,471      | (9)      | (11,180) |        |
| 24 State                      | -                | -                   | -               | -            | -        | -        |        |
| 25 Deferred Income Taxes      | 528              | -                   | -               | -            | 528      | -        |        |
| 26 Investment Tax Credit Adj. | -                | -                   | -               | -            | -        | -        |        |
| 27 Misc Revenue & Expense     | (1,366)          | -                   | -               | -            | (1,366)  | -        |        |
| 28 Total Operating Expenses:  | (2,664,250)      | (114,447)           | (3,357,247)     | 819,471      | (847)    | (11,180) |        |
| 29                            |                  |                     |                 |              |          |          |        |
| 30 Operating Rev For Return:  | (4,945,473)      | (212,544)           | (6,234,888)     | 1,521,876    | 847      | (20,763) |        |
| 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       | 915              | -                   | -               | -            | 915      | -        |        |
| 50 Unamortized ITC            | -                | -                   | -               | -            | -        | -        |        |
| 51 Customer Adv For Const     | -                | -                   | -               | -            | -        | -        |        |
| 52 Customer Service Deposits  | -                | -                   | -               | -            | -        | -        |        |
| 53 Miscellaneous Deductions   | (2,411)          | -                   | -               | -            | (2,411)  | -        |        |
| 54                            |                  |                     |                 |              |          |          |        |
| 55 Total Deductions:          | (1,496)          | -                   | -               | -            | (1,496)  | -        |        |
| 56                            |                  |                     |                 |              |          |          |        |
| 57 Total Rate Base:           | (1,496)          | -                   | -               | -            | (1,496)  | -        |        |
| 58                            |                  |                     |                 |              |          |          |        |
| 59                            |                  |                     |                 |              |          |          |        |
| 60 Estimated ROE impact       | -1.205%          | -0.052%             | -1.519%         | 0.371%       | 0.000%   | -0.005%  | 0.000% |
| 61 Estimated Price Change     | 7,971,120        | 342,587             | 10,049,625      | (2,453,016)  | (1,543)  | 33,467   | -      |
| 62                            |                  |                     |                 |              |          |          |        |
| 63                            |                  |                     |                 |              |          |          |        |
| 64 TAX CALCULATION:           |                  |                     |                 |              |          |          |        |
| 65                            |                  |                     |                 |              |          |          |        |
| 66 Operating Revenue          | (7,608,357)      | (326,991)           | (9,592,135)     | 2,341,347    | 1,366    | (31,943) | -      |
| 67 Other Deductions           | -                | -                   | -               | -            | -        | -        | -      |
| 68 Interest (AFUDC)           | -                | -                   | -               | -            | -        | -        | -      |
| 69 Interest                   | -                | -                   | -               | -            | -        | -        | -      |
| 70 Schedule "M" Additions     | -                | -                   | -               | -            | -        | -        | -      |
| 71 Schedule "M" Deductions    | 1,390            | -                   | -               | -            | 1,390    | -        | -      |
| 72 Income Before Tax          | (7,609,748)      | (326,991)           | (9,592,135)     | 2,341,347    | (25)     | (31,943) | -      |
| 73                            |                  |                     |                 |              |          |          |        |
| 74 State Income Taxes         | -                | -                   | -               | -            | -        | -        | -      |
| 75                            |                  |                     |                 |              |          |          |        |
| 76 Taxable Income             | (7,609,748)      | (326,991)           | (9,592,135)     | 2,341,347    | (25)     | (31,943) | -      |
| 77                            |                  |                     |                 |              |          |          |        |
| 78 Federal Income Taxes       | (2,663,412)      | (114,447)           | (3,357,247)     | 819,471      | (9)      | (11,180) | -      |

|                               | 3.1              | 3.2         | 3.3             | 3.4          | 3.5      | 0        |        |
|-------------------------------|------------------|-------------|-----------------|--------------|----------|----------|--------|
|                               | Temperature      | Revenue     | Effective Price | SO2 Emission | Wheeling |          |        |
|                               | Normalization    | Normalizing | Change          | Allowances   | Revenue  | 0        |        |
|                               | Total Normalized |             |                 |              |          |          |        |
| 1 Operating Revenues:         |                  |             |                 |              |          |          |        |
| 2 General Business Revenues   | (9,919,127)      | (326,991)   | (9,592,135)     | -            | -        | -        |        |
| 3 Interdepartmental           | -                | -           | -               | -            | -        | -        |        |
| 4 Special Sales               | -                | -           | -               | -            | -        | -        |        |
| 5 Other Operating Revenues    | (31,943)         | -           | -               | -            | (31,943) | -        |        |
| 6 Total Operating Revenues    | (9,951,070)      | (326,991)   | (9,592,135)     | -            | (31,943) | -        |        |
| 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      | (3,482,874)      | (114,447)   | (3,357,247)     | -            | (11,180) | -        |        |
| 24 State                      | -                | -           | -               | -            | -        | -        |        |
| 25 Deferred Income Taxes      | -                | -           | -               | -            | -        | -        |        |
| 26 Investment Tax Credit Adj. | -                | -           | -               | -            | -        | -        |        |
| 27 Misc Revenue & Expense     | -                | -           | -               | -            | -        | -        |        |
| 28 Total Operating Expenses:  | (3,482,874)      | (114,447)   | (3,357,247)     | -            | (11,180) | -        |        |
| 29                            |                  |             |                 |              |          |          |        |
| 30 Operating Rev For Return:  | (6,468,195)      | (212,544)   | (6,234,888)     | -            | (20,763) | -        |        |
| 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       | -1.576%          | -0.052%     | -1.519%         | 0.000%       | 0.000%   | -0.005%  | 0.000% |
| 61 Estimated Price Change     | 10,425,679       | 342,587     | 10,049,625      | -            | -        | 33,467   | -      |
| 62                            |                  |             |                 |              |          |          |        |
| 63                            |                  |             |                 |              |          |          |        |
| 64 TAX CALCULATION:           |                  |             |                 |              |          |          |        |
| 65                            |                  |             |                 |              |          |          |        |
| 66 Operating Revenue          | (9,951,070)      | (326,991)   | (9,592,135)     | -            | -        | (31,943) | -      |
| 67 Other Deductions           | -                | -           | -               | -            | -        | -        | -      |
| 68 Interest (AFUDC)           | -                | -           | -               | -            | -        | -        | -      |
| 69 Interest                   | -                | -           | -               | -            | -        | -        | -      |
| 70 Schedule "M" Additions     | -                | -           | -               | -            | -        | -        | -      |
| 71 Schedule "M" Deductions    | -                | -           | -               | -            | -        | -        | -      |
| 72 Income Before Tax          | (9,951,070)      | (326,991)   | (9,592,135)     | -            | -        | (31,943) | -      |
| 73                            |                  |             |                 |              |          |          |        |
| 74 State Income Taxes         | -                | -           | -               | -            | -        | -        | -      |
| 75                            |                  |             |                 |              |          |          |        |
| 76 Taxable Income             | (9,951,070)      | (326,991)   | (9,592,135)     | -            | -        | (31,943) | -      |
| 77                            |                  |             |                 |              |          |          |        |
| 78 Federal Income Taxes       | (3,482,874)      | (114,447)   | (3,357,247)     | -            | -        | (11,180) | -      |

|                               | 3.1              | 3.2                 | 3.3             | 3.4          | 3.5      | 0.0    |
|-------------------------------|------------------|---------------------|-----------------|--------------|----------|--------|
|                               | Temperature      | Revenue Normalizing | Effective Price | SO2 Emission | Wheeling |        |
|                               | Normalizations   |                     | Change          | Allowances   | Revenue  | 0      |
|                               | Total Normalized |                     |                 |              |          |        |
| 1 Operating Revenues:         |                  |                     |                 |              |          |        |
| 2 General Business Revenues   | 2,341,347        | -                   | 2,341,347       | -            | -        | -      |
| 3 Interdepartmental           | -                | -                   | -               | -            | -        | -      |
| 4 Special Sales               | -                | -                   | -               | -            | -        | -      |
| 5 Other Operating Revenues    | -                | -                   | -               | -            | -        | -      |
| 6 Total Operating Revenues    | 2,341,347        | -                   | 2,341,347       | -            | -        | -      |
| 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      | 819,463          | -                   | 819,471         | (9)          | -        | -      |
| 24 State                      | -                | -                   | -               | -            | -        | -      |
| 25 Deferred Income Taxes      | 528              | -                   | -               | 528          | -        | -      |
| 26 Investment Tax Credit Adj. | -                | -                   | -               | -            | -        | -      |
| 27 Misc Revenue & Expense     | (1,366)          | -                   | -               | (1,366)      | -        | -      |
| 28 Total Operating Expenses:  | 818,625          | -                   | 819,471         | (847)        | -        | -      |
| 29                            |                  |                     |                 |              |          |        |
| 30 Operating Rev For Return:  | 1,522,722        | -                   | 1,521,876       | 847          | -        | -      |
| 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       | 915              | -                   | -               | 915          | -        | -      |
| 50 Unamortized ITC            | -                | -                   | -               | -            | -        | -      |
| 51 Customer Adv For Const     | -                | -                   | -               | -            | -        | -      |
| 52 Customer Service Deposits  | -                | -                   | -               | -            | -        | -      |
| 53 Miscellaneous Deductions   | (2,411)          | -                   | -               | (2,411)      | -        | -      |
| 54                            |                  |                     |                 |              |          |        |
| 55 Total Deductions:          | (1,496)          | -                   | -               | (1,496)      | -        | -      |
| 56                            |                  |                     |                 |              |          |        |
| 57 Total Rate Base:           | (1,496)          | -                   | -               | (1,496)      | -        | -      |
| 58                            |                  |                     |                 |              |          |        |
| 59                            |                  |                     |                 |              |          |        |
| 60 Estimated ROE impact       | 0.353%           | 0.000%              | 0.000%          | 0.353%       | 0.000%   | 0.000% |
| 61 Estimated Price Change     | (2,454,559)      | -                   | -               | (2,453,016)  | (1,543)  | -      |
| 62                            |                  |                     |                 |              |          |        |
| 63                            |                  |                     |                 |              |          |        |
| 64 TAX CALCULATION:           |                  |                     |                 |              |          |        |
| 65                            |                  |                     |                 |              |          |        |
| 66 Operating Revenue          | 2,342,713        | -                   | 2,341,347       | 1,366        | -        | -      |
| 67 Other Deductions           | -                | -                   | -               | -            | -        | -      |
| 68 Interest (AFUDC)           | -                | -                   | -               | -            | -        | -      |
| 69 Interest                   | -                | -                   | -               | -            | -        | -      |
| 70 Schedule "M" Additions     | -                | -                   | -               | -            | -        | -      |
| 71 Schedule "M" Deductions    | 1,390            | -                   | -               | 1,390        | -        | -      |
| 72 Income Before Tax          | 2,341,322        | -                   | 2,341,347       | (25)         | -        | -      |
| 73                            |                  |                     |                 |              |          |        |
| 74 State Income Taxes         | -                | -                   | -               | -            | -        | -      |
| 75                            |                  |                     |                 |              |          |        |
| 76 Taxable Income             | 2,341,322        | -                   | 2,341,347       | (25)         | -        | -      |
| 77                            |                  |                     |                 |              |          |        |
| 78 Federal Income Taxes       | 819,463          | -                   | 819,471         | (9)          | -        | -      |



|                               | <u>ACCOUNT</u> | <u>Type</u> | <u>TOTAL<br/>COMPANY</u> | <u>FACTOR</u> | <u>FACTOR %</u> | <u>WASHINGTON<br/>ALLOCATED</u> | <u>REF#</u> |
|-------------------------------|----------------|-------------|--------------------------|---------------|-----------------|---------------------------------|-------------|
| <b>Adjustment to Revenue:</b> |                |             |                          |               |                 |                                 |             |
| Residential                   | 440            | RES         | 2,893,015                | WA            | Situs           | 2,893,015                       | 3.1.1       |
| Commercial                    | 442            | RES         | (1,388,183)              | WA            | Situs           | (1,388,183)                     | 3.1.1       |
| Industrial <sup>1</sup>       | 442            | RES         | (1,831,824)              | WA            | Situs           | (1,831,824)                     | 3.1.1       |
| Public Street & Highway       | 444            | RES         | -                        | WA            | Situs           | -                               | 3.1.1       |
|                               |                |             | <u>(326,991)</u>         |               |                 | <u>(326,991)</u>                |             |

<sup>1</sup>Includes Irrigation

**Description of Adjustment**

This restating adjustment normalizes revenues by comparing actual sales to temperature normalized sales. Temperature normalization reflects temperature patterns which can be measurably different than normal, defined as the average temperature over a 20-year rolling time period (currently 1994 to 2013). The time period is updated annually, dropping off the first year and adding the most recent.

PacifiCorp  
Results of Operations - December 2015  
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 <sup>1</sup> | Revenues in Tab 2 | Normalizing Adjustments <sup>2</sup> | Temperature Normalization                       | Total Restating Adjustments | Restating Adjusted Revenue | Price Change <sup>3</sup> | Total Annualized Adjustments | Total Washington Revenue |
| Residential      | \$136,022,978 | \$7,646,179  | \$143,669,156     | (\$3,899,624)                        | \$2,893,015                                     | (\$1,006,609)               | \$142,662,548              | \$1,110,346               | \$1,110,346                  | \$143,772,894            |
| Commercial       | \$127,906,562 | \$401,023  | \$128,307,585     | (\$3,655,921)                        | (\$1,388,183)                                   | (\$5,044,104)               | \$123,263,482              | \$775,989                 | \$775,989                    | \$124,039,471            |
| Industrial       | \$52,845,493  | \$16,349   | \$52,861,842      | (\$1,532,342)                        | \$0   | (\$1,532,342)               | \$51,329,500               | \$396,783                 | \$396,783                    | \$51,726,283             |
| Irrigation       | \$16,599,078  | \$540,208  | \$17,139,285      | (\$502,127)                          | (\$1,831,824)                                   | (\$2,333,951)               | \$14,805,334               | \$53,392                  | \$53,392                     | \$14,858,726             |
| Public St & Hwy  | \$1,295,689   | \$0  | \$1,295,689       | (\$2,121)                            | \$0   | (\$2,121)                   | \$1,293,568                | \$4,837                   | \$4,837                      | \$1,298,405              |
| Total Washington | \$334,669,800 | \$8,603,759  | \$343,273,558     | (\$9,592,135)                        | (\$326,991)                                     | (\$9,919,127)               | \$333,354,432              | \$2,341,347               | \$2,341,347                  | \$335,695,779            |
| Source / Formula | 305 Report    |  | A + B             |                                      | Customer Info. Services Table 3<br>Ref Page 3.1 | D + E                       | C + F                      | Table 3<br>Ref age 3.3    | H                            | G + I                    |

<sup>1</sup> Amounts included in 305 Report and not unadjusted results relate to Blue Sky revenues \$319,402 and BPA Residential Exchange Credits (\$8,923,161)

<sup>2</sup> Adjustments back out Schedule 191 (System Benefits Charge) -\$10,531,109, SMUD -\$0, Acquisition Commitment \$0, Centralia Refund \$0 Chehalis Deferral \$2,994,583, BPA 8,923,161, Revenue Accounting Adjustments \$8,205,697, DSM -\$10,509,237, Blue Sky -\$319,402 and Deferral Adj \$247,930.

<sup>3</sup> Impact for 3 months of the \$9.6 million price increase effective March 31, 2015.

PacifiCorp  
 Results of Operations - December 2015  
 Summary of kWh Adjustments

|                  | KWhs          |                                     |                     |
|------------------|---------------|-------------------------------------|---------------------|
|                  | A             | B                                   | C                   |
|                  | Total kWhs    | Total Adjustments <sup>1</sup> kWhs | Total Adjusted kWhs |
| Residential      | 1,542,746,009 | 36,354,973                          | 1,579,100,982       |
| Commercial       | 1,562,252,486 | (22,840,813)                        | 1,539,411,673       |
| Industrial       | 794,174,210   | 0                                   | 794,174,210         |
| Irrigation       | 198,957,236   | (26,487,920)                        | 172,469,316         |
| Public St & Hwy  | 10,140,040    | 0                                   | 10,140,040          |
| Total Washington | 4,108,269,981 | (12,973,760)                        | 4,095,296,221       |
| Source / Formula | 305 Report    | Table 2                             | A + B               |

<sup>1</sup> Temperature normalization -12,973,760 kWh.

PacifiCorp  
Results of Operations - December 2015  
Summary of Revenue Adjustments

|                        | Average Customers | Booked kWhs          | Restating Temperature Adjustments <sup>1</sup> kWhs | Total Adjustments kWhs | Adjusted kWhs        | Booked Revenues \$   | Restating Adjustments <sup>2</sup> \$ | Annualized Adjustments <sup>3</sup> \$ | Total Adjustments   | Adjusted Revenue     |
|------------------------|-------------------|----------------------|---|------------------------|----------------------|----------------------|---------------------------------------|--|---------------------|----------------------|
| <b>Residential</b>     |                   |                      |   |                        |                      |                      |                                       |  |                     |                      |
| 02RES000016            | 99,507            | 1,419,849,429        | 34,209,533  | 34,209,533             | 1,454,058,962        | \$124,749,967        | \$5,749,493                           | \$1,036,111                            | \$6,785,604         | \$131,535,571        |
| 02RES000017            | 5,814             | 82,973,534           | 2,420,408   | 2,420,408              | 85,393,942           | \$7,228,235          | \$351,982                             | \$60,184                               | \$412,166           | \$7,640,402          |
| 02RES000018            | 85                | 2,173,936            | 38,470  | 38,470                 | 2,212,406            | \$211,059            | \$7,751                               | \$1,737                                | \$9,488             | \$220,546            |
| 02RES00018X            | 17                | 359,498              | 0   | 0                      | 359,498              | \$33,986             | \$709                                 | \$275                                  | \$984               | \$34,971             |
| 02NETMT135             | 276               | 3,549,144            | 0   | 0                      | 3,549,144            | \$325,127            | \$8,103                               | \$2,646                                | \$10,749            | \$335,876            |
| 02RGNB024              | 3,465             | 21,575,325           | -313,437  | -313,437               | 21,261,888           | \$2,407,120          | \$11,174                              | \$8,844                                | \$20,018            | \$2,427,138          |
| Subtotal               | 109,163           | 1,530,480,866        | 36,354,973  | 36,354,973             | 1,566,835,839        | \$134,955,494        | \$6,129,212                           | \$1,109,797                            | \$7,239,009         | \$142,194,503        |
| 02OALT015R             | 1,097             | 1,015,143            | 0   | 0                      | 1,015,143            | \$147,447            | \$2,551                               | \$549                                  | \$3,100             | \$150,546            |
| Subtotal               | 1,097             | 1,015,143            | 0   | 0                      | 1,015,143            | \$147,447            | \$2,551                               | \$549                                  | \$3,100             | \$150,546            |
| AGA                    | 0                 | 0                    | 0   | 0                      | 0                    | \$1,844              | \$0                                   | \$0                                    | \$0                 | \$1,844              |
| 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                    | -\$3,394,401         | \$3,394,401                           | \$0                                    | \$3,394,401         | \$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                    | \$4,298,803          | -\$4,298,803                          | \$0                                    | -\$4,298,803        | \$0                  |
| Blue Sky               | 0                 | 0                    | 0   | 0                      | 0                    | \$250,373            | -\$250,373                            | \$0                                    | -\$250,373          | \$0                  |
| BPA Balance Acct.      | 0                 | 0                    | 0   | 0                      | 0                    | -\$342,582           | \$342,582                             | \$0                                    | \$342,582           | \$0                  |
| SMUD                   | 0                 | 0                    | 0   | 0                      | 0                    | \$0                  | \$0                                   | \$0                                    | \$0                 | \$0                  |
| Unbilled Sales         | 0                 | 11,250,000           | 0   | 0                      | 11,250,000           | \$1,426,000          | \$0                                   | \$0                                    | \$0                 | \$1,426,000          |
| <b>Total</b>           | <b>110,260</b>    | <b>1,542,746,009</b> | <b>36,354,973</b>                                   | <b>36,354,973</b>      | <b>1,579,100,982</b> | <b>\$136,022,978</b> | <b>\$6,639,570</b>                    | <b>\$1,110,346</b>                     | <b>\$7,749,916</b>  | <b>\$143,772,894</b> |
| <b>Commercial</b>      |                   |                      |   |                        |                      |                      |                                       |  |                     |                      |
| 02GNSV0024             | 15,166            | 504,603,491          | -7,341,453  | -7,341,453             | 497,262,038          | \$45,993,226         | -\$1,848,893                          | \$161,449                              | -\$1,687,444        | \$44,305,782         |
| 02GNSV024F             | 115               | 1,253,780            | 0   | 0                      | 1,253,780            | \$169,427            | -\$3,524                              | \$607                                  | -\$2,917            | \$166,510            |
| 02GNSV24FP             | 81                | 290,898              | 0   | 0                      | 290,898              | \$99,940             | \$467                                 | \$367                                  | \$834               | \$100,774            |
| Subtotal               | 15,362            | 506,148,169          | -7,341,453  | -7,341,453             | 498,806,716          | 46,262,593           | -1,851,950                            | 162,423                                | -1,689,527          | 44,573,066           |
| 02LGSV0036             | 984               | 842,994,155          | -12,467,553   | -12,467,553            | 830,526,602          | \$65,772,089         | -\$2,382,157                          | \$503,290                              | -\$1,878,867        | \$63,893,222         |
| Subtotal               | 984               | 842,994,155          | -12,467,553   | -12,467,553            | 830,526,602          | \$65,772,089         | -\$2,382,157                          | \$503,290                              | -\$1,878,867        | \$63,893,222         |
| 02LGSV048T             | 36                | 201,192,281          | -3,031,807  | -3,031,807             | 198,160,474          | \$14,277,107         | -\$531,527                            | \$109,134                              | -\$422,393          | \$13,854,714         |
| Subtotal               | 36                | 201,192,281          | -3,031,807  | -3,031,807             | 198,160,474          | \$14,277,107         | -\$531,527                            | \$109,134                              | -\$422,393          | \$13,854,714         |
| 02OALT015N             | 1,284             | 2,047,717            | 0   | 0                      | 2,047,717            | \$291,218            | -\$2,501                              | \$1,056                                | -\$1,445            | \$289,773            |
| 02RCFL0054             | 29                | 263,164              | 0   | 0                      | 263,164              | \$24,168             | -\$757                                | \$98                                   | -\$671              | \$23,497             |
| Subtotal               | 1,313             | 2,310,881            | 0   | 0                      | 2,310,881            | \$315,386            | -\$3,258                              | \$1,142                                | -\$2,116            | \$313,270            |
| AGA                    | 0                 | 0                    | 0   | 0                      | 0                    | \$387,199            | \$0                                   | \$0                                    | \$0                 | \$387,199            |
| 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                    | -\$3,145,592         | \$3,145,592                           | \$0                                    | \$3,145,592         | \$0                  |
| Acquisition Commitment | 0                 | 0                    | 0   | 0                      | 0                    | \$0                  | \$0                                   | \$0                                    | \$0                 | \$0                  |
| DSM                    | 0                 | 0                    | 0   | 0                      | 0                    | \$3,997,645          | -\$3,997,645                          | \$0                                    | -\$3,997,645        | \$0                  |
| Blue Sky               | 0                 | 0                    | 0   | 0                      | 0                    | \$68,831             | -\$68,831                             | \$0                                    | -\$68,831           | \$0                  |
| BPA Balance Acct       | 0                 | 0                    | 0   | 0                      | 0                    | -\$26,695            | \$26,695                              | \$0                                    | \$26,695            | \$0                  |
| SMUD                   | 0                 | 0                    | 0   | 0                      | 0                    | \$0                  | \$0                                   | \$0                                    | \$0                 | \$0                  |
| Unbilled Sales         | 0                 | 9,607,000            | 0   | 0                      | 9,607,000            | \$1,018,000          | \$0                                   | \$0                                    | \$0                 | \$1,018,000          |
| <b>Total</b>           | <b>17,695</b>     | <b>1,562,252,486</b> | <b>-22,840,813</b>                                  | <b>-22,840,813</b>     | <b>1,539,411,673</b> | <b>\$127,906,562</b> | <b>-\$4,643,081</b>                   | <b>\$775,089</b>                       | <b>-\$3,867,092</b> | <b>\$124,039,471</b> |
| <b>Industrial</b>      |                   |                      |   |                        |                      |                      |                                       |  |                     |                      |
| 02GNSV0024             | 384               | 17,299,851           | 0   | 0                      | 17,299,851           | \$1,602,246          | -\$42,886                             | \$5,703                                | -\$37,183           | \$1,565,062          |
| 02GNSV024F             | 4                 | 33,312               | 0   | 0                      | 33,312               | \$8,401              | -\$94                                 | \$30                                   | -\$64               | \$8,337              |
| 02GNSV24FP             | 1                 | 4,354                | 0   | 0                      | 4,354                | \$1,722              | \$7                                   | \$6                                    | \$13                | \$1,735              |
| Subtotal               | 389               | 17,337,517           | 0   | 0                      | 17,337,517           | \$1,612,369          | -\$42,973                             | \$5,739                                | -\$37,234           | \$1,575,134          |
| 02LGSV0036             | 111               | 104,433,798          | 0   | 0                      | 104,433,798          | \$8,504,223          | -\$239,773                            | \$65,616                               | -\$174,157          | \$8,330,066          |
| Subtotal               | 111               | 104,433,798          | 0   | 0                      | 104,433,798          | \$8,504,223          | -\$239,773                            | \$65,616                               | -\$174,157          | \$8,330,066          |

PacifiCorp  
Results of Operations - December 2015  
Summary of Revenue Adjustments

|   | Average Customers | Booked kWhs          | Restating Temperature Adjustments <sup>1</sup> kWhs | Total Adjustments kWhs | Adjusted kWhs        | Booked Revenues \$  | Restating Adjustments <sup>2</sup> \$ | Annualized Adjustments <sup>3</sup> \$ | Total Adjustments   | Adjusted Revenue    |
|---|-------------------|----------------------|---|------------------------|----------------------|---------------------|---------------------------------------|--|---------------------|---------------------|
| <b>Industrial (cont.)</b>                   |                   |                      |   |                        |                      |                     |                                       |  |                     |                     |
| 02PRSV47TM                                  | 1                 | 2,386,000            | 0   | 0                      | 2,386,000            | \$332,339           | -\$4,628                              | \$2,679                                | -\$1,949            | \$330,390           |
| 02LGSV048M                                  | 0                 | 0                    | 0   | 0                      | 0                    | \$0                 | \$0                                   | \$0                                    | \$0                 | \$0                 |
| 02LGSV048T                                  | 31                | 665,107,801          | 0   | 0                      | 665,107,801          | \$41,928,838        | -\$1,286,397                          | \$322,685                              | -\$983,712          | \$40,965,224        |
| Subtotal                                    | 32                | 667,493,801          | 0   | 0                      | 667,493,801          | \$42,261,275        | -\$1,291,025                          | \$325,364                              | -\$985,661          | \$41,295,613        |
| 02OALT015N                                  | 53                | 132,094              | 0   | 0                      | 132,094              | \$17,608            | -\$204                                | \$64                                   | -\$140              | \$17,469            |
| Subtotal                                    | 53                | 132,094              | 0   | 0                      | 132,094              | \$17,608            | -\$204                                | \$64                                   | -\$140              | \$17,469            |
| 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                    | -\$1,173,083        | \$1,173,083                           | \$0                                    | \$1,173,083         | \$0                 |
| DSM   | 0                 | 0                    | 0   | 0                      | 0                    | \$1,626,843         | -\$1,626,843                          | \$0                                    | -\$1,626,843        | \$0                 |
| BPA Balancing Acct                          | 0                 | 0                    | 0   | 0                      | 0                    | -\$1,742            | \$1,742                               | \$0                                    | \$1,742             | \$0                 |
| SMUD  | 0                 | 0                    | 0   | 0                      | 0                    | \$0                 | \$0                                   | \$0                                    | \$0                 | \$0                 |
| Unbilled Sales                              | 0                 | 4,777,000            | 0   | 0                      | 4,777,000            | \$508,000           | \$0                                   | \$0                                    | \$0                 | \$508,000           |
| <b>Total</b>                                | <b>585</b>        | <b>794,174,210</b>   | <b>0</b>  | <b>0</b>               | <b>794,174,210</b>   | <b>\$52,845,493</b> | <b>-\$1,515,993</b>                   | <b>\$396,783</b>                       | <b>-\$1,119,210</b> | <b>\$51,726,283</b> |
| <b>Irrigation</b>                           |                   |                      |   |                        |                      |                     |                                       |  |                     |                     |
| 02APSV0040                                  | 3,368             | 141,835,228          | -26,487,920   | -26,487,920            | 115,347,308          | \$11,423,376        | -\$1,574,237                          | \$36,021                               | -\$1,538,216        | \$9,885,161         |
| 02APSV040X                                  | 1,835             | 56,949,008           | 0   | 0                      | 56,949,008           | \$4,901,310         | -\$151,681                            | \$17,371                               | -\$134,310          | \$4,766,999         |
| Subtotal                                    | 5,204             | 198,784,236          | -26,487,920   | -26,487,920            | 172,296,316          | \$16,324,686        | -\$1,725,918                          | \$53,392                               | -\$1,672,526        | \$14,652,160        |
| AGA   | 0                 | 0                    | 0   | 0                      | 0                    | \$212,566           | \$0                                   | \$0                                    | \$0                 | \$212,566           |
| 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                    | -\$466,231          | \$466,231                             | \$0                                    | \$466,231           | \$0                 |
| DSM   | 0                 | 0                    | 0   | 0                      | 0                    | \$558,905           | -\$558,905                            | \$0                                    | -\$558,905          | \$0                 |
| Blue Sky                                    | 0                 | 0                    | 0   | 0                      | 0                    | \$199               | -\$199                                | \$0                                    | -\$199              | \$0                 |
| BPA Balancing Acct                          | 0                 | 0                    | 0   | 0                      | 0                    | -\$571              | \$571                                 | \$0                                    | \$571               | \$0                 |
| BPA Adjustment Fee                          | 0                 | 0                    | 0   | 0                      | 0                    | \$95,524            | -\$95,524                             | \$0                                    | -\$95,524           | \$0                 |
| Unbilled Sales                              | 0                 | 173,000              | 0   | 0                      | 173,000              | -\$6,000            | \$0                                   | \$0                                    | \$0                 | -\$6,000            |
| <b>Total</b>                                | <b>5,204</b>      | <b>198,957,236</b>   | <b>-26,487,920</b>                                  | <b>-26,487,920</b>     | <b>172,469,316</b>   | <b>\$16,599,078</b> | <b>-\$1,793,743</b>                   | <b>\$53,392</b>                        | <b>-\$1,740,351</b> | <b>\$14,858,726</b> |
| <b>Public Street &amp; Highway Lighting</b> |                   |                      |   |                        |                      |                     |                                       |  |                     |                     |
| 02COSL0052                                  | 14                | 189,172              | 0   | 0                      | 189,172              | \$34,477            | -\$470                                | \$124                                  | -\$346              | \$34,132            |
| 02CUSL053F                                  | 111               | 3,445,310            | 0   | 0                      | 3,445,310            | \$248,880           | -\$8,823                              | \$878                                  | -\$7,945            | \$240,935           |
| 02CUSL053M                                  | 105               | 1,137,027            | 0   | 0                      | 1,137,027            | \$81,291            | -\$2,912                              | \$287                                  | -\$2,625            | \$78,667            |
| 02HPSV0051                                  | 170               | 3,875,563            | 0   | 0                      | 3,875,563            | \$764,641           | -\$9,530                              | \$2,762                                | -\$6,768            | \$757,873           |
| 02MVSL0057                                  | 40                | 1,728,968            | 0   | 0                      | 1,728,968            | \$219,241           | -\$4,320                              | \$786                                  | -\$3,534            | \$215,707           |
| 02CFR0012                                   | 0                 | 0                    | 0   | 0                      | 0                    | \$91                | \$0                                   | \$0                                    | \$0                 | \$91                |
| Sub Total                                   | 440               | 10,376,040           | 0   | 0                      | 10,376,040           | \$1,348,622         | -\$26,054                             | \$4,837                                | -\$21,217           | \$1,327,405         |
| AGA   | 0                 | 0                    | 0   | 0                      | 0                    | \$0                 | \$0                                   | \$0                                    | \$0                 | \$0                 |
| Chehalis Deferral                           | 0                 | 0                    | 0   | 0                      | 0                    | -\$24,583           | \$24,583                              | \$0                                    | \$24,583            | \$0                 |
| Rev Adjustment                              | 0                 | 0                    | 0   | 0                      | 0                    | -\$26,390           | \$26,390                              | \$0                                    | \$26,390            | \$0                 |
| DSM   | 0                 | 0                    | 0   | 0                      | 0                    | \$27,040            | -\$27,040                             | \$0                                    | -\$27,040           | \$0                 |
| Unbilled Sales                              | 0                 | -236,000             | 0   | 0                      | -236,000             | -\$29,000           | \$0                                   | \$0                                    | \$0                 | -\$29,000           |
| <b>Total</b>                                | <b>440</b>        | <b>10,140,040</b>    | <b>0</b>  | <b>0</b>               | <b>10,140,040</b>    | <b>\$1,295,689</b>  | <b>-\$2,121</b>                       | <b>\$4,837</b>                         | <b>\$2,716</b>      | <b>\$1,298,405</b>  |
| <b>Total</b>                                | <b>134,184</b>    | <b>4,108,269,981</b> | <b>-12,973,760</b>                                  | <b>-12,973,760</b>     | <b>4,095,296,221</b> | <b>\$34,669,800</b> | <b>-1,315,368</b>                     | <b>\$2,341,347</b>                     | <b>1,025,979</b>    | <b>\$35,695,779</b> |

<sup>1</sup> Temperature normalization.

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

<sup>3</sup> Impact for 3 months of the \$9.6 million price increase effective March 31, 2015.

Pacific  
Results of Operations - December 2015  
Summary of Revenue Adjustments

|                        | 305<br>Booked Revenues | Restating                  |                    |                     |                         |                         | Annualized           |          |   |                          |  | Total<br>Adjustments | Adjusted<br>Revenue  |
|------------------------|------------------------|----------------------------|--------------------|---------------------|-------------------------|-------------------------|----------------------|----------|---|--------------------------|--|----------------------|----------------------|
|                        |                        | Normalization <sup>1</sup> | BPA<br>Adjustment  | Temperature         | Merwin/Deprec<br>Sch 92 | Total Restating<br>Adj. | Total Adj.<br>Rev.   | Increase | Rate Change <sup>2</sup><br>Effective 3/31/2015 | Total Annualized<br>Adj. | Total Adj./Rev.<br>Restating and Annualized Adj. |                      |                      |
| <b>Residential</b>     |                        |                            |                    |                     |                         |                         |                      |          |   |                          |  |                      |                      |
| 02RES00016             | \$124,749,967          | -\$4,095,149               | \$7,024,434        | \$2,726,408         | \$93,799                | \$5,749,493             | \$130,499,480        | 3.30%    | \$1,036,111                                     | \$1,036,111              | \$131,535,571                                    | \$6,785,604          | \$131,535,571        |
| 02RES00017             | \$7,228,235            | -\$238,513                 | \$393,382          | \$192,090           | \$5,023                 | \$351,982               | \$7,580,218          | 3.30%    | \$60,184  | \$60,184                 | \$7,640,402                                      | \$412,166            | \$7,640,402          |
| 02RES00018             | \$211,059              | -\$6,268                   | \$10,626           | \$3,242             | \$151                   | \$7,751                 | \$218,809            | 3.30%    | \$1,737   | \$1,737                  | \$220,546  | \$9,488              | \$220,546            |
| 02RES0018X             | \$33,986               | -\$1,036                   | \$1,721            | \$0                 | \$25                    | \$709                   | \$34,666             | 3.30%    | \$275   | \$275                    | \$34,971   | \$984                | \$34,971             |
| 02NETM135              | \$325,127              | -\$10,236                  | \$18,105           | \$0                 | \$234                   | \$8,103                 | \$333,230            | 3.30%    | \$2,646   | \$2,646                  | \$335,876  | \$10,749             | \$335,876            |
| 02RGNSB024             | \$2,407,120            | -\$62,246                  | \$100,612          | -\$28,725           | \$1,532                 | \$11,174                | \$2,418,294          | 1.50%    | \$8,844   | \$8,844                  | \$2,427,138                                      | \$20,018             | \$2,427,138          |
| Subtotal               | \$134,955,494          | -\$4,413,448               | \$7,548,881        | \$2,893,015         | \$100,764               | \$6,129,212             | \$141,084,706        |          | \$1,109,797                                     | \$1,109,797              | \$142,194,503                                    | \$7,239,009          | \$142,194,503        |
| 02OALTO15R             | \$147,447              | -\$2,640                   | \$5,089            | \$0                 | \$102                   | \$2,551                 | \$149,997            | 1.50%    | \$549   | \$549                    | \$150,546  | \$3,100              | \$150,546            |
| Subtotal               | \$147,447              | -\$2,640                   | \$5,089            | \$0                 | \$102                   | \$2,551                 | \$149,997            |          | \$549   | \$549                    | \$150,546  | \$3,100              | \$150,546            |
| AGA                    | \$1,844                | \$0                        | \$0                | \$0                 | \$0                     | \$1,844                 | \$1,844              | 0.00%    | \$0   | \$0                      | \$1,844  | \$0                  | \$1,844              |
| Chehalis Deferral      | -\$1,320,000           | \$1,320,000                | \$0                | \$0                 | \$1,320,000             | \$0                     | \$0                  | 0.00%    | \$0   | \$0                      | \$0  | \$1,320,000          | \$0                  |
| Rev Adjustment         | -\$3,394,401           | \$3,394,401                | \$0                | \$0                 | \$3,394,401             | \$0                     | \$0                  | 0.00%    | \$0   | \$0                      | \$0  | \$3,394,401          | \$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                    | \$4,298,803            | -\$4,298,803               | \$0                | \$0                 | -\$4,298,803            | \$0                     | \$0                  | 0.00%    | \$0   | \$0                      | \$0  | -\$4,298,803         | \$0                  |
| Blue Sky               | \$250,373              | -\$250,373                 | \$0                | \$0                 | -\$250,373              | \$0                     | \$0                  | 0.00%    | \$0   | \$0                      | \$0  | -\$250,373           | \$0                  |
| BPA Balancing Account  | -\$342,582             | \$0                        | \$342,582          | \$0                 | \$342,582               | \$0                     | \$0                  | 0.00%    | \$0   | \$0                      | \$0  | \$342,582            | \$0                  |
| SMUD                   | \$0                    | \$0                        | \$0                | \$0                 | \$0                     | \$0                     | \$0                  | 0.00%    | \$0   | \$0                      | \$0  | \$0                  | \$0                  |
| Unbilled Rev           | \$1,426,000            | \$0                        | \$0                | \$0                 | \$0                     | \$1,426,000             | \$1,426,000          | 0.00%    | \$0   | \$0                      | \$1,426,000                                      | \$0                  | \$1,426,000          |
| <b>Total</b>           | <b>\$136,022,978</b>   | <b>-\$4,250,863</b>        | <b>\$7,896,552</b> | <b>\$2,893,015</b>  | <b>\$100,866</b>        | <b>\$6,639,570</b>      | <b>\$142,662,548</b> |          | <b>\$1,110,346</b>                              | <b>\$1,110,346</b>       | <b>\$143,772,894</b>                             | <b>\$7,749,916</b>   | <b>\$143,772,894</b> |
| <b>Commercial</b>      |                        |                            |                    |                     |                         |                         |                      |          |   |                          |  |                      |                      |
| 02GNSV0024             | \$45,993,226           | -\$1,455,802               | \$140,379          | -\$569,301          | \$35,831                | -\$1,848,893            | \$44,144,333         | 1.50%    | \$161,449                                       | \$161,449                | \$44,305,782                                     | -\$1,687,444         | \$44,305,782         |
| 02GNSV024F             | \$169,427              | -\$3,617                   | \$4                | \$0                 | \$89                    | -\$3,524                | \$165,903            | 1.50%    | \$607   | \$607                    | \$166,510  | -\$2,917             | \$166,510            |
| 02GNSV24FP             | \$99,940               | -\$839                     | \$1,285            | \$0                 | \$21                    | \$467                   | \$100,407            | 1.50%    | \$367   | \$367                    | \$100,774  | \$834                | \$100,774            |
| Subtotal               | \$46,262,593           | -\$1,460,258               | \$141,668          | -\$569,301          | \$35,941                | -\$1,851,950            | \$44,410,643         | 1.50%    | \$162,423                                       | \$162,423                | \$44,573,066                                     | -\$1,689,527         | \$44,573,066         |
| 02LGSV0036             | \$65,772,089           | -\$2,053,391               | \$298,871          | -\$676,759          | \$49,122                | -\$2,382,157            | \$63,389,932         | 3.30%    | \$503,290                                       | \$503,290                | \$63,893,222                                     | -\$1,878,867         | \$63,893,222         |
| Subtotal               | \$65,772,089           | -\$2,053,391               | \$298,871          | -\$676,759          | \$49,122                | -\$2,382,157            | \$63,389,932         |          | \$503,290                                       | \$503,290                | \$63,893,222                                     | -\$1,878,867         | \$63,893,222         |
| 02LGSV048T             | \$14,277,107           | -\$398,397                 | \$0                | -\$142,123          | \$8,993                 | -\$531,527              | \$13,745,580         | 3.30%    | \$109,134                                       | \$109,134                | \$13,854,714                                     | -\$422,393           | \$13,854,714         |
| Subtotal               | \$14,277,107           | -\$398,397                 | \$0                | -\$142,123          | \$8,993                 | -\$531,527              | \$13,745,580         |          | \$109,134                                       | \$109,134                | \$13,854,714                                     | -\$422,393           | \$13,854,714         |
| 02OALTO15N             | \$291,218              | -\$5,326                   | \$2,620            | \$0                 | \$205                   | -\$2,501                | \$288,717            | 1.50%    | \$1,056   | \$1,056                  | \$289,773  | -\$1,445             | \$289,773            |
| 02RCFL0054             | \$24,168               | -\$773                     | \$0                | \$0                 | \$18                    | -\$757                  | \$23,411             | 1.50%    | \$86  | \$86                     | \$23,497   | -\$671               | \$23,497             |
| Subtotal               | \$315,386              | -\$6,099                   | \$2,620            | \$0                 | \$221                   | -\$3,258                | \$312,128            |          | \$1,142   | \$1,142                  | \$313,270  | -\$2,116             | \$313,270            |
| AGA                    | \$387,199              | \$0                        | \$0                | \$0                 | \$0                     | \$387,199               | \$387,199            | 0.00%    | \$0   | \$0                      | \$387,199  | \$0                  | \$387,199            |
| Chehalis Deferral      | -\$1,020,000           | \$1,020,000                | \$0                | \$0                 | \$1,020,000             | \$0                     | \$0                  | 0.00%    | \$0   | \$0                      | \$0  | \$1,020,000          | \$0                  |
| Rev Adjustment         | -\$3,145,592           | \$3,145,592                | \$0                | \$0                 | \$3,145,592             | \$0                     | \$0                  | 0.00%    | \$0   | \$0                      | \$0  | \$3,145,592          | \$0                  |
| Acquisition Commitment | \$0                    | \$0                        | \$0                | \$0                 | \$0                     | \$0                     | \$0                  | 0.00%    | \$0   | \$0                      | \$0  | \$0                  | \$0                  |
| DSM                    | \$3,997,645            | -\$3,997,645               | \$0                | \$0                 | -\$3,997,645            | \$0                     | \$0                  | 0.00%    | \$0   | \$0                      | \$0  | -\$3,997,645         | \$0                  |
| Blue Sky               | \$68,831               | -\$68,831                  | \$0                | \$0                 | -\$68,831               | \$0                     | \$0                  | 0.00%    | \$0   | \$0                      | \$0  | -\$68,831            | \$0                  |
| BPA Balance Acct       | -\$26,695              | \$0                        | \$26,695           | \$0                 | \$26,695                | \$0                     | \$0                  | 0.00%    | \$0   | \$0                      | \$0  | \$26,695             | \$0                  |
| SMUD                   | \$0                    | \$0                        | \$0                | \$0                 | \$0                     | \$0                     | \$0                  | 0.00%    | \$0   | \$0                      | \$0  | \$0                  | \$0                  |
| Unbilled Rev.          | \$1,018,000            | \$0                        | \$0                | \$0                 | \$0                     | \$1,018,000             | \$1,018,000          | 0.00%    | \$0   | \$0                      | \$1,018,000                                      | \$0                  | \$1,018,000          |
| <b>Total</b>           | <b>\$127,906,562</b>   | <b>-\$3,819,029</b>        | <b>\$469,853</b>   | <b>-\$1,386,183</b> | <b>\$94,277</b>         | <b>-\$4,643,081</b>     | <b>\$123,263,482</b> |          | <b>\$775,989</b>                                | <b>\$775,989</b>         | <b>\$124,039,471</b>                             | <b>-\$3,867,092</b>  | <b>\$124,039,471</b> |

Pacific  
Results of Operations - December 2015  
Summary of Revenue Adjustments

|   | 305<br>Booked Revenues | Restating                  |                    |                     |                         |                         | Annualized           |          |   |                          |  | Total<br>Adjustments | Adjusted<br>Revenue  |
|---|------------------------|----------------------------|--------------------|---------------------|-------------------------|-------------------------|----------------------|----------|---|--------------------------|--|----------------------|----------------------|
|   |                        | Normalization <sup>1</sup> | BPA<br>Adjustment  | Temperature         | Merwin/Deprec<br>Sch 92 | Total Restating<br>Adj. | Total Adj.<br>Rev.   | Increase | Rate Change <sup>2</sup><br>Effective 3/31/2015 | Total Annualized<br>Adj. | Total Adj. Rev.<br>Restating and Annualized Adj. |                      |                      |
| <b>Industrial</b>                           |                        |                            |                    |                     |                         |                         |                      |          |   |                          |  |                      |                      |
| 02GNSV0024                                  | \$1,602,246            | -\$49,025                  | \$5,811            | \$0                 | \$1,228                 | -\$42,886               | \$1,559,359          | 1.50%    | \$5,703   | \$5,703                  | \$1,565,062                                      | -\$37,183            | \$1,565,062          |
| 02GNSV024F                                  | \$8,401                | -\$96                      | \$0                | \$0                 | \$2                     | -\$94                   | \$8,307              | 1.50%    | \$30  | \$30                     | \$8,337  | -\$64                | \$8,337              |
| 02GNSV24FP                                  | \$1,722                | -\$13                      | \$19               | \$0                 | \$0                     | \$7                     | \$1,729              | 1.50%    | \$6   | \$6                      | \$1,735  | \$13                 | \$1,735              |
| Subtotal                                    | \$1,612,369            | -\$50,034                  | \$5,830            | \$0                 | \$1,231                 | -\$42,973               | \$1,569,395          |          | \$5,739   | \$5,739                  | \$1,575,134                                      | -\$37,234            | \$1,575,134          |
| 02LGSV0036                                  | \$8,504,223            | -\$254,509                 | \$8,651            | \$0                 | \$6,085                 | -\$239,773              | \$8,264,450          | 3.30%    | \$65,616  | \$65,616                 | \$8,330,066                                      | -\$174,157           | \$8,330,066          |
| Subtotal                                    | \$8,504,223            | -\$254,509                 | \$8,651            | \$0                 | \$6,085                 | -\$239,773              | \$8,264,450          |          | \$65,616  | \$65,616                 | \$8,330,066                                      | -\$174,157           | \$8,330,066          |
| 02PRSV47TM                                  | \$332,339              | -\$4,711                   | \$0                | \$0                 | \$63                    | -\$4,628                | \$327,711            | 3.40%    | \$2,679   | \$2,679                  | \$330,390  | -\$1,949             | \$330,390            |
| 02LGSV048M                                  | \$0                    | \$0                        | \$0                | \$0                 | \$0                     | \$0                     | \$0                  | 3.30%    | \$0   | \$0                      | \$0  | \$0                  | \$0                  |
| 02LGSV048T                                  | \$41,929,936           | -\$1,313,596               | \$0                | \$0                 | \$27,199                | -\$1,286,397            | \$40,642,539         | 3.30%    | \$322,685                                       | \$322,685                | \$40,965,224                                     | -\$963,712           | \$40,965,224         |
| Subtotal                                    | \$42,261,275           | -\$1,318,307               | \$0                | \$0                 | \$27,282                | -\$1,291,025            | \$40,970,249         |          | \$325,364                                       | \$325,364                | \$41,295,613                                     | -\$965,661           | \$41,295,613         |
| 02OALT015N                                  | \$17,608               | -\$344                     | \$127              | \$0                 | \$13                    | -\$204                  | \$17,405             | 1.50%    | \$64  | \$64                     | \$17,469   | -\$140               | \$17,469             |
| Subtotal                                    | \$17,608               | -\$344                     | \$127              | \$0                 | \$13                    | -\$204                  | \$17,405             |          | \$64  | \$64                     | \$17,469   | -\$140               | \$17,469             |
| 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                              | -\$1,173,083           | \$1,173,083                | \$0                | \$0                 | \$0                     | \$1,173,083             | \$0                  | 0.00%    | \$0   | \$0                      | \$0  | \$1,173,083          | \$0                  |
| DSM   | \$1,626,843            | -\$1,626,843               | \$0                | \$0                 | \$0                     | -\$1,626,843            | \$0                  | 0.00%    | \$0   | \$0                      | \$0  | -\$1,626,843         | \$0                  |
| BPA Balancing Acct                          | -\$1,742               | \$0                        | \$1,742            | \$0                 | \$0                     | \$1,742                 | \$0                  | 0.00%    | \$0   | \$0                      | \$0  | \$1,742              | \$0                  |
| SMUD  | \$0                    | \$0                        | \$0                | \$0                 | \$0                     | \$0                     | \$0                  | 0.00%    | \$0   | \$0                      | \$0  | \$0                  | \$0                  |
| Unbilled Rev.                               | \$508,000              | \$0                        | \$0                | \$0                 | \$0                     | \$0                     | \$508,000            | 0.00%    | \$0   | \$0                      | \$0  | \$0                  | \$508,000            |
| <b>Total</b>                                | <b>\$52,845,493</b>    | <b>-\$1,566,954</b>        | <b>\$16,349</b>    | <b>\$0</b>          | <b>\$34,612</b>         | <b>-\$1,515,993</b>     | <b>\$51,329,500</b>  |          | <b>\$396,783</b>                                | <b>\$396,783</b>         | <b>\$51,726,283</b>                              | <b>-\$1,119,210</b>  | <b>\$51,726,283</b>  |
| <b>Irrigation</b>                           |                        |                            |                    |                     |                         |                         |                      |          |   |                          |  |                      |                      |
| 02APSV0040                                  | \$11,423,376           | -\$390,089                 | \$635,359          | -\$1,831,824        | \$12,317                | -\$1,574,237            | \$9,849,140          | 1.50%    | \$36,021  | \$36,021                 | \$9,885,161                                      | -\$1,538,216         | \$9,885,161          |
| 02APSV040X                                  | \$4,901,310            | -\$156,627                 | \$0                | \$0                 | \$4,945                 | -\$151,681              | \$4,749,628          | 1.50%    | \$17,371  | \$17,371                 | \$4,766,999                                      | -\$134,310           | \$4,766,999          |
| Subtotal                                    | \$16,324,686           | -\$546,715                 | \$635,359          | -\$1,831,824        | \$17,262                | -\$1,725,918            | \$14,598,768         |          | \$53,392  | \$53,392                 | \$14,652,160                                     | -\$1,672,526         | \$14,652,160         |
| AGA   | \$212,566              | \$0                        | \$0                | \$0                 | \$0                     | \$0                     | \$212,566            | 0.00%    | \$0   | \$0                      | \$212,566  | \$0                  | \$212,566            |
| 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                              | -\$466,231             | \$466,231                  | \$0                | \$0                 | \$0                     | \$466,231               | \$0                  | 0.00%    | \$0   | \$0                      | \$0  | \$466,231            | \$0                  |
| DSM   | \$558,905              | -\$558,905                 | \$0                | \$0                 | \$0                     | -\$558,905              | \$0                  | 0.00%    | \$0   | \$0                      | \$0  | -\$558,905           | \$0                  |
| Blue Sky                                    | \$199                  | -\$199                     | \$0                | \$0                 | \$0                     | -\$199                  | \$0                  | 0.00%    | \$0   | \$0                      | \$0  | -\$199               | \$0                  |
| BPA Balancing Acct                          | -\$571                 | \$0                        | \$571              | \$0                 | \$0                     | \$571                   | \$0                  | 0.00%    | \$0   | \$0                      | \$0  | \$571                | \$0                  |
| BPA Adjustment Fee                          | \$95,524               | \$0                        | -\$95,524          | \$0                 | \$0                     | -\$95,524               | \$0                  | 0.00%    | \$0   | \$0                      | \$0  | -\$95,524            | \$0                  |
| Unbilled Rev.                               | -\$6,000               | \$0                        | \$0                | \$0                 | \$0                     | \$0                     | -\$6,000             | 0.00%    | \$0   | \$0                      | \$0  | \$0                  | -\$6,000             |
| <b>Total</b>                                | <b>\$16,599,078</b>    | <b>-\$519,588</b>          | <b>\$540,406</b>   | <b>-\$1,831,824</b> | <b>\$17,262</b>         | <b>-\$1,793,743</b>     | <b>\$14,805,334</b>  |          | <b>\$53,392</b>                                 | <b>\$53,392</b>          | <b>\$14,858,726</b>                              | <b>-\$1,740,351</b>  | <b>\$14,858,726</b>  |
| <b>Public Street &amp; Highway Lighting</b> |                        |                            |                    |                     |                         |                         |                      |          |   |                          |  |                      |                      |
| 02COSL0052                                  | \$34,477               | -\$491                     | \$0                | \$0                 | \$21                    | -\$470                  | \$34,008             | 1.50%    | \$124   | \$124                    | \$34,132   | -\$346               | \$34,132             |
| 02CUSL053F                                  | \$248,880              | -\$8,971                   | \$0                | \$0                 | \$149                   | -\$8,823                | \$240,057            | 1.50%    | \$878   | \$878                    | \$240,935  | -\$7,945             | \$240,935            |
| 02CUSL053M                                  | \$81,291               | -\$2,961                   | \$0                | \$0                 | \$49                    | -\$2,912                | \$78,380             | 1.50%    | \$287   | \$287                    | \$78,667   | -\$2,625             | \$78,667             |
| 02HPSV0051                                  | \$764,641              | -\$10,077                  | \$0                | \$0                 | \$548                   | -\$9,530                | \$755,111            | 1.50%    | \$2,762   | \$2,762                  | \$757,873  | -\$6,768             | \$757,873            |
| 02MVSL0057                                  | \$219,241              | -\$4,466                   | \$0                | \$0                 | \$146                   | -\$4,320                | \$214,921            | 1.50%    | \$786   | \$786                    | \$215,707  | -\$3,534             | \$215,707            |
| 02CFR0012                                   | \$91                   | \$0                        | \$0                | \$0                 | \$0                     | \$0                     | \$91                 | 0.00%    | \$0   | \$0                      | \$91   | \$0                  | \$91                 |
| Sub Total                                   | \$1,348,622            | -\$26,967                  | \$0                | \$0                 | \$913                   | -\$26,054               | \$1,322,568          |          | \$4,837   | \$4,837                  | \$1,327,405                                      | -\$21,217            | \$1,327,405          |
| AGA   | \$0                    | \$0                        | \$0                | \$0                 | \$0                     | \$0                     | \$0                  | 0.00%    | \$0   | \$0                      | \$0  | \$0                  | \$0                  |
| Chehalis Deferral                           | -\$24,583              | \$24,583                   | \$0                | \$0                 | \$0                     | \$24,583                | \$0                  | 0.00%    | \$0   | \$0                      | \$0  | \$24,583             | \$0                  |
| Rev Adjustment                              | -\$26,390              | \$26,390                   | \$0                | \$0                 | \$0                     | \$26,390                | \$0                  | 0.00%    | \$0   | \$0                      | \$0  | \$26,390             | \$0                  |
| DSM   | \$27,040               | -\$27,040                  | \$0                | \$0                 | \$0                     | -\$27,040               | \$0                  | 0.00%    | \$0   | \$0                      | \$0  | -\$27,040            | \$0                  |
| Unbilled Rev.                               | -\$29,000              | \$0                        | \$0                | \$0                 | \$0                     | \$0                     | -\$29,000            | 0.00%    | \$0   | \$0                      | \$0  | \$0                  | -\$29,000            |
| <b>Total</b>                                | <b>\$1,295,689.37</b>  | <b>-\$3,034</b>            | <b>\$0</b>         | <b>\$0</b>          | <b>\$913</b>            | <b>-\$2,121</b>         | <b>\$1,293,568</b>   |          | <b>\$4,837</b>                                  | <b>\$4,837</b>           | <b>\$1,298,405</b>                               | <b>\$2,716</b>       | <b>\$1,298,405</b>   |
| <b>Washington Total</b>                     | <b>\$334,669,800</b>   | <b>-\$10,159,467</b>       | <b>\$8,923,161</b> | <b>-\$326,991</b>   | <b>\$247,930</b>        | <b>-\$1,315,368</b>     | <b>\$333,354,432</b> |          | <b>\$2,341,347</b>                              | <b>\$2,341,347</b>       | <b>\$335,695,779</b>                             | <b>\$1,025,979</b>   | <b>\$335,695,779</b> |

<sup>1</sup> Adjustments back out Schedule 191 (System Benefits Charge) -\$10,531,109, SMUD -\$0, Acquisition Commitment \$0, Centralia Refund \$0, Merger Credits \$0  
Chehalis Deferral \$2,994,583, Revenue Accounting Adjustments \$8,205,697, Irrigation Demand Charge Accrual \$0, DSM -\$10,509,237, and Blue Sky -\$319,402.

<sup>2</sup> Impact for 3 months of the \$9.6 million price increase effective March 31, 2015.

|                               | <u>ACCOUNT</u> | <u>Type</u> | <u>TOTAL<br/>COMPANY</u> | <u>FACTOR</u> | <u>FACTOR %</u> | <u>WASHINGTON<br/>ALLOCATED</u> | <u>REF#</u> |
|-------------------------------|----------------|-------------|--------------------------|---------------|-----------------|---------------------------------|-------------|
| <b>Adjustment to Revenue:</b> |                |             |                          |               |                 |                                 |             |
| Residential                   | 440            | RES         | (3,899,624)              | WA            | Situs           | (3,899,624)                     | 3.1.1       |
| Commercial                    | 442            | RES         | (3,655,921)              | WA            | Situs           | (3,655,921)                     | 3.1.1       |
| Industrial <sup>1</sup>       | 442            | RES         | (2,034,469)              | WA            | Situs           | (2,034,469)                     | 3.1.1       |
| Public Street & Highway       | 444            | RES         | (2,121)                  | WA            | Situs           | (2,121)                         | 3.1.1       |
|                               |                |             | <u>(9,592,135)</u>       |               |                 | <u>(9,592,135)</u>              |             |

<sup>1</sup>Includes Irrigation

**Description of Adjustment**

This restating adjustment removes revenue adjustment items that should not be included in regulatory results. The revenues for the 12-months ended December 2015 are normalized by removing Schedule 191 (System Benefits Charge) -\$10,531,109, SMUD -\$0, Acquisition Commitment \$0, Centralia Refund \$0 Chehalis Deferral \$2,994,583, Revenue Accounting Adjustments \$8,205,697, DSM -\$10,509,237, and Deferral Adj \$247,930.



|                               | <u>ACCOUNT</u> | <u>Type</u> | <u>TOTAL<br/>COMPANY</u> | <u>FACTOR</u> | <u>FACTOR %</u> | <u>WASHINGTON<br/>ALLOCATED</u> | <u>REF#</u> |
|-------------------------------|----------------|-------------|--------------------------|---------------|-----------------|---------------------------------|-------------|
| <b>Adjustment to Revenue:</b> |                |             |                          |               |                 |                                 |             |
| Residential                   | 440            | PRO         | 1,110,346                | WA            | Situs           | 1,110,346                       | 3.1.1       |
| Commercial                    | 442            | PRO         | 775,989                  | WA            | Situs           | 775,989                         | 3.1.1       |
| Industrial <sup>1</sup>       | 442            | PRO         | 450,175                  | WA            | Situs           | 450,175                         | 3.1.1       |
| Public St. & Hwy              | 444            | PRO         | 4,837                    | WA            | Situs           | 4,837                           | 3.1.1       |
|                               |                |             | <u>2,341,347</u>         |               |                 | <u>2,341,347</u>                |             |

<sup>1</sup>Includes Irrigation

**Description of Adjustment**

This pro forma adjustment annualizes the \$9.6 million rate increase ordered in rate case Docket No. UE-140762 effective March 31, 2015.

|  | <u>ACCOUNT</u> | <u>Type</u> | <u>TOTAL<br/>COMPANY</u> | <u>FACTOR</u> | <u>FACTOR %</u> | <u>WASHINGTON<br/>ALLOCATED</u> | <u>REF#</u> |
|--|----------------|-------------|--------------------------|---------------|-----------------|---------------------------------|-------------|
| <b>Adjustment to Operating Income:</b> |                |             |                          |               |                 |                                 |             |
| Remove 12 ME Dec 2015 Allowance Sales  | 4118           | PRO         | 320                      | SE            | 7.689%          | 25                              | 3.4.1       |
| Add 12 ME Dec 2016 Amortization        | 4118           | PRO         | <u>(1,390)</u>           | WA            | Situs           | <u>(1,390)</u>                  | 3.4.1       |
|  |                |             | <u>(1,070)</u>           |               |                 | <u>(1,366)</u>                  |             |
| <b>Adjustment to Rate Base:</b>        |                |             |                          |               |                 |                                 |             |
| Regulatory Deferred Sales              | 25398          | PRO         | (2,411)                  | WA            | Situs           | (2,411)                         | 3.4.1       |
| <b>Adjustment to Tax:</b>              |                |             |                          |               |                 |                                 |             |
| Accum Deferred Income Taxes            | 190            | PRO         | 915                      | WA            | Situs           | 915                             | 3.4.1       |
| Schedule M Additions                   | SCHMAT         | PRO         | -                        | WA            | Situs           | -                               | 3.4.1       |
| Schedule M Deduction                   | SCHMDT         | PRO         | 1,390                    | WA            | Situs           | 1,390                           | 3.4.1       |
| DIT Expense                            | 41110          | PRO         | -                        | WA            | Situs           | -                               | 3.4.1       |
| DIT Expense                            | 41010          | PRO         | 528                      | WA            | Situs           | 528                             | 3.4.1       |

**Description of Adjustment**

This pro forma adjustment removes the SO2 allowance sales occurring in the 12 months ended December 2015 and reflect, instead, a five-year amortization methodology for 12 months ending December 2016, as approved in UE-100749. Washington's allocation of the revenues is determined by the allowances provided by the Chehalis, Hermiston, Jim Bridger and Colstrip Unit 4 generating resources.

PacifiCorp  
Results of Operations - December 2015  
SO2 Emission Allowance Sales

Beginning of the Period  
Ending of the Period

Dec-15  
Dec-16

| Description    | Date Booked | Sales To Date<br>Dec-16 | Accumulated<br>Amortization<br>Dec-16 | End Unamort<br>Balance<br>Dec-16 | Current Period<br>Amortization<br>12 Months Ended | Beg Unamort<br>Balance<br>Dec-15 | Unrealized Gain<br>SCHMAT<br>12 Months Ended | Realized Gain<br>SCHMDT<br>12 Months Ended | D.I.T.<br>Expense<br>12 Months Ended | Accumulated                      | Accumulated                      |
|----------------|-------------|-------------------------|---------------------------------------|----------------------------------|---|----------------------------------|--|--|--------------------------------------|----------------------------------|----------------------------------|
|                |             |                         |                                       |                                  |   |                                  |  |  |                                      | Deferred<br>Income Tax<br>Dec-15 | Deferred<br>Income Tax<br>Dec-16 |
| Apr 2010 Sale  | Apr-10      | 372,500                 | 372,500                               | 0                                | 0   | 0                                | 0  | 0  | 0                                    | 0                                | 0                                |
| Aug 2010 Sale  | Aug-10      | 395,000                 | 395,000                               | 0                                | 0   | 0                                | 0  | 0  | 0                                    | 0                                | 0                                |
| Feb 2011 Sale  | Feb-11      | 78,000                  | 78,000                                | 0                                | 1,300   | 1,300                            | 0  | 1,300                                      | 493                                  | 493                              | (0)                              |
| Mar 2011 Sale  | Mar-11      | 41,737                  | 41,737                                | 0                                | 1,391   | 1,391                            | 0  | 1,391                                      | 528                                  | 528                              | 0                                |
| Apr 2011 Sale  | Apr-11      | 4,505                   | 4,505                                 | 0                                | 225   | 225                              | 0  | 225  | 85                                   | 85                               | (0)                              |
| June 2011 Sale | Jun-11      | 40,509                  | 40,509                                | 0                                | 3,376   | 3,376                            | 0  | 3,376                                      | 1,281                                | 1,281                            | (0)                              |
| Apr 2012 Sale  | Apr-12      | 1,814                   | 1,723                                 | 91                               | 363   | 453                              | 0  | 363  | 138                                  | 172                              | 34                               |
| Aug 2012 Sale  | Aug-12      | 26,000                  | 22,967                                | 3,033                            | 5,200   | 8,233                            | 0  | 5,200                                      | 1,973                                | 3,125                            | 1,151                            |
| Dec 2012 Sale  | Dec-12      | 22,074                  | 18,027                                | 4,047                            | 4,415   | 8,462                            | 0  | 4,415                                      | 1,675                                | 3,211                            | 1,536                            |
| Feb 2013 Sale  | Feb-13      | 9,775                   | 7,657                                 | 2,118                            | 1,955   | 4,073                            | 0  | 1,955                                      | 742                                  | 1,546                            | 804                              |
| Apr 2013 Sale  | Apr-13      | 736                     | 552                                   | 184                              | 147   | 331                              | 0  | 147  | 56                                   | 126                              | 70                               |
| Sep 2013 Sale  | Sep-13      | 15,950                  | 10,633                                | 5,317                            | 3,190   | 8,507                            | 0  | 3,190                                      | 1,211                                | 3,228                            | 2,018                            |
| Apr 2014 Sale  | Apr-14      | 1,117                   | 614                                   | 503                              | 223   | 726                              | 0  | 223  | 85                                   | 276                              | 191                              |
| Apr 2015 Sale  | Apr-15      | 320                     | 112                                   | 208                              | 64  | 272                              | 0  | 64   | 24                                   | 103                              | 79                               |
| <b>Totals</b>  |             | <b>119,027,746</b>      | <b>119,012,246</b>                    | <b>15,500</b>                    | <b>21,849</b>                                     | <b>37,349</b>                    | <b>0</b>                                     | <b>21,849</b>                              | <b>8,292</b>                         | <b>14,174</b>                    | <b>5,882</b>                     |

Actual Sales 12 ME December 2015 320  
Ref. 3.4.2

Washington Weighted % - 6.364%  
1,390  
Ref. 3.4

SO2 credit Unamortized Balance

|                             | Total Co. | WA Portion |
|-----------------------------|-----------|------------|
| Beginning Balance           | 37,349    | 2,377      |
| Jul-15                      | 57,561    | 3,663      |
| Aug-15                      | 53,518    | 3,406      |
| Sep-15                      | 49,476    | 3,149      |
| Oct-15                      | 45,434    | 2,891      |
| Nov-15                      | 41,392    | 2,634      |
| Dec-15                      | 37,349    | 2,377      |
| Jan-16                      | 33,307    | 2,120      |
| Feb-16                      | 30,565    | 1,945      |
| Mar-16                      | 28,518    | 1,815      |
| Apr-16                      | 26,547    | 1,689      |
| May-16                      | 24,575    | 1,564      |
| Ending Balance              | 15,500    | 986        |
| Average of Monthly Averages | 37,889    | 2,411      |

Ref. 3.4

DIT Expense

|            |
|------------|
| 8,292      |
| 6.364%     |
| <u>528</u> |
| Ref. 3.4   |
| 0          |
| 6.364%     |
| <u>0</u>   |
| Ref. 3.4   |

DIT Unamort Balance

|                             | Total Co. | WA Portion |
|-----------------------------|-----------|------------|
| Beginning Balance           | 14,174    | 902        |
| Jul-15                      | 21,845    | 1,390      |
| Aug-15                      | 20,311    | 1,293      |
| Sep-15                      | 18,777    | 1,195      |
| Oct-15                      | 17,242    | 1,097      |
| Nov-15                      | 15,708    | 1,000      |
| Dec-15                      | 14,174    | 902        |
| Jan-16                      | 12,640    | 804        |
| Feb-16                      | 11,600    | 738        |
| Mar-16                      | 10,823    | 689        |
| Apr-16                      | 10,075    | 641        |
| May-16                      | 9,326     | 594        |
| Ending Balance              | 5,882     | 374        |
| Average of Monthly Averages | 14,379    | 915        |

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.

**PacifiCorp**  
**Results of Operations - December 2015**  
**SO2 Emission Allowance Sales**  
 SAP Account 301947 - Actuals for 12 Months Ended December 2015

| Year | Month | Amount | Accumulated Amount |
|------|-------|--------|--------------------|
| 2015 | 1     | -      | -                  |
| 2015 | 2     | -      | -                  |
| 2015 | 3     | -      | -                  |
| 2015 | 4     | 292    | 292                |
| 2015 | 5     | 5      | 297                |
| 2015 | 6     | 23     | 320                |
| 2015 | 7     | -      | 320                |
| 2015 | 8     | -      | 320                |
| 2015 | 9     | -      | 320                |
| 2015 | 10    | -      | 320                |
| 2015 | 11    | -      | 320                |
| 2015 | 12    | -      | 320                |

**320 Ref 3.4.1**

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

**Calendar Year 2015**

| Period      | Debit  | Credit | Balance | Cum. balance |
|-------------|--------|--------|---------|--------------|
| Balance Ca. |        |        |         |              |
| 1           |        |        |         |              |
| 2           |        |        |         |              |
| 3           |        |        |         |              |
| 4           | 462.76 | 754.64 | 291.88- | 291.88-      |
| 5           |        | 5.23   | 5.23-   | 297.11-      |
| 6           |        | 23.19  | 23.19-  | 320.30-      |
| 7           |        |        |         | 320.30-      |
| 8           |        |        |         | 320.30-      |
| 9           |        |        |         | 320.30-      |
| 10          |        |        |         | 320.30-      |
| 11          |        |        |         | 320.30-      |
| 12          |        |        |         | 320.30-      |

|                                | <u>ACCOUNT</u> | <u>Type</u> | <u>TOTAL<br/>COMPANY</u> | <u>FACTOR</u> | <u>FACTOR %</u> | <u>WASHINGTON<br/>ALLOCATED</u> | <u>REF#</u> |
|--------------------------------|----------------|-------------|--------------------------|---------------|-----------------|---------------------------------|-------------|
| <b>Adjustment to Revenues:</b> |                |             |                          |               |                 |                                 |             |
| Other Electric Revenues        | 456            | RES         | (671,436)                | WRG           | 4.757%          | (31,943)                        | 3.5.2       |

**Adjustment Detail:**

|  |                   |       |
|--|-------------------|-------|
| Actual Wheeling Revenues 12 ME December 2015     | 92,780,346        | B1    |
| Total Adjustments                                | <u>(671,436)</u>  | Above |
| Normalized Wheeling Revenues 12 ME December 2015 | <u>92,108,910</u> | 3.5.2 |

**Description of Adjustment**

This adjustment reflects a normalized level of wheeling revenues for the 12 months ended December 2015 by adjusting per books revenues by various normalizing changes. Imbalance penalty revenue and expenses are removed to avoid any impact on regulated results; However, since the Company joined CAISO with EIM in November 2014, there are no more imbalance revenues and expenses recorded in per books results.

Pacificorp  
 Results of Operations - December 2015  
 Wheeling Revenue

| Customer  | Total        |
|---|--------------|
| Bonneville Power Administration                           | (5,056,057)  |
| Basin Electric Power Cooperative                          | (484,640)    |
| Black Hills, Inc.   | (2,800,880)  |
| Black Hills Generation                                    | -            |
| Bonneville Power Administration                           | (5,876,259)  |
| Cargill Power Markets, LLC                                | (179,308)    |
| Constellation (Exelon)                                    | (101,959)    |
| Coral Power/Shell   | (159,254)    |
| Cowlitz County PUD  | (160,502)    |
| Deseret Generation & Transmission Cooperative             | (4,967,271)  |
| Fall River Rural Electric Cooperative                     | (151,308)    |
| Foot Creek III, LLC                                       | (59,916)     |
| Idaho Power Company                                       | (1,334,380)  |
| Morgan Stanley Capital Group, Inc.                        | (424,656)    |
| PacifiCorp Merchant (Business Unit transfer)              | 0            |
| Pacific Gas & Electric Company                            | (14,718,898) |
| Portland General Electric                                 | (58,189)     |
| Powerex Corporation                                       | (15,885,740) |
| Iberdrola   | (3,653,353)  |
| Public Service Company of Colorado                        | (4,603)      |
| Puget Sound Energy  | (37)         |
| Rainbow Energy Marketing                                  | (13,509)     |
| Sierra Pacific Power                                      | (75,184)     |
| State of South Dakota                                     | (118,650)    |
| TransAlta Energy  | (276,342)    |
| Tri-State Generation and Trans.                           | (1,141,941)  |
| Utah Associated Municipal Power Systems                   | (16,940,625) |
| Utah Municipal Power Agency                               | (3,333,627)  |
| Warm Springs  | (119,700)    |
| Western Area Power Administration                         | (84,954)     |
| Western Area Power Administration                         | (3,449,489)  |
| NextEra Energy Resources, LLC                             | (2,483,590)  |
| Southern Calif Edison Com Direct                          | (3,227,083)  |
| PPL Energy Plus, LLC                                      | (94,500)     |
| US Bureau of Reclamation                                  | (51,509)     |
| Moon Lake Electric Association                            | (20,867)     |
| Eugene Water and Electric Board                           | (700,403)    |
| Sempra Energy Solutions LLC                               | (454,515)    |
| Enel  | (170,620)    |
| JPM Ventures Energy                                       | (285,572)    |
| Municipal Energy Agency of Nebraska                       | (60)         |
| Cryq Energy, Inc.( Raser Power Systems LLC/Intermountain) | (403,556)    |
| Nevada  | (30,962)     |
| Sacramento Municipal Utility District                     | (874,248)    |
| Macquarie Energy, LLC                                     | (263)        |
| Salt River Project  | (733,042)    |
| Black Hills/Colorado Electric                             | (5,371)      |
| The Energy Authority                                      | (81,048)     |
| Southern California PPA                                   | (3,383)      |
| Tenaska Power Services Co                                 | (87,046)     |
| Los Angeles Dept Water & Power                            | (43,151)     |

Pacificorp  
 Results of Operations - December 2015  
 Wheeling Revenue

| Customer                            | Total       |
|-------------------------------------|-------------|
| Powder River Energy Corp            | (370)       |
| Idaho Power - Power Supply Merchant | (3,526)     |
| Constellation New Energy (Exelon)   | (65,838)    |
| City of Anaheim                     | (111,718)   |
| Sempra Generation                   | (7)         |
| Tucson Electric Power               | (5,979)     |
|                                     | -           |
| Accruals and Adjustments            | (1,210,885) |

**Total** (92,780,346)  
 Ref 3.5

**Type**

|     |   |         |
|-----|---|---------|
| RES | Remove refunds and other out of period adjustments.   | 466,079 |
| RES | Constellation Generation  | 2,446   |
| RES | Southern California Edison  | 5,653   |
| RES | JP Morgan   | 194,611 |
| RES | Southern California PPA   | 3,156   |
| RES | Exelon  | 588     |
| RES | Removal of imbalance penalties as penalties incurred are accrued and refunded to non-offending customers. | (1,097) |

**Test Period Incremental Adjustments** 671,436  
 Ref 3.6

**Accum Test Period Totals** (92,108,910)  
 Ref 3.5





|                               | 4.1              | 4.2                             | 4.3  | 4.4  | 4.5                             | 4.6            |                     |
|-------------------------------|------------------|---------------------------------|--|--|---------------------------------|----------------|---------------------|
|                               | Total Normalized | Miscellaneous Expense & Revenue | Wages & Employee Benefits Adjustment - Annualizing | Wages & Employee Benefits Adjustment - Pro Forma | Irrigation Load Control Program | Legal Expenses | DSM Expense Removal |
| 1 Operating Revenues:         |                  |                                 |  |  |                                 |                |                     |
| 2 General Business Revenues   | -                | -                               | -  | -  | -                               | -              | -                   |
| 3 Interdepartmental           | -                | -                               | -  | -  | -                               | -              | -                   |
| 4 Special Sales               | -                | -                               | -  | -  | -                               | -              | -                   |
| 5 Other Operating Revenues    | (40,193)         | (40,193)                        | -  | -  | -                               | -              | -                   |
| 6 Total Operating Revenues    | (40,193)         | (40,193)                        | -  | -  | -                               | -              | -                   |
| 7                             |                  |                                 |  |  |                                 |                |                     |
| 8 Operating Expenses:         |                  |                                 |  |  |                                 |                |                     |
| 9 Steam Production            | 146,530          | -                               | 16,619   | 129,266  | -                               | 645            | -                   |
| 10 Nuclear Production         | -                | -                               | -  | -  | -                               | -              | -                   |
| 11 Hydro Production           | 72,395           | -                               | 8,247  | 64,147   | -                               | -              | -                   |
| 12 Other Power Supply         | 156,032          | (82)                            | 9,402  | 73,128   | (3,138)                         | 63,260         | -                   |
| 13 Transmission               | (5,513)          | -                               | 5,215  | 40,561   | -                               | (33,551)       | -                   |
| 14 Distribution               | 23,331           | -                               | 14,681   | 114,188  | -                               | (4,417)        | -                   |
| 15 Customer Accounting        | 423,580          | (144)                           | 9,559  | 74,354   | -                               | (31)           | -                   |
| 16 Customer Service & Info    | (10,486,559)     | (189)                           | 1,550  | 12,057   | (25)                            | -              | (10,509,237)        |
| 17 Sales                      | -                | -                               | -  | -  | -                               | -              | -                   |
| 18 Administrative & General   | 695,442          | (5,477)                         | 20,236   | 157,399  | -                               | (160,372)      | -                   |
| 19 Total O&M Expenses         | (8,974,763)      | (5,892)                         | 85,508   | 665,099  | (3,164)                         | (134,467)      | (10,509,237)        |
| 20 Depreciation               | (133,832)        | (133,832)                       | -  | -  | -                               | -              | -                   |
| 21 Amortization               | -                | -                               | -  | -  | -                               | -              | -                   |
| 22 Taxes Other Than Income    | -                | -                               | -  | -  | -                               | -              | -                   |
| 23 Income Taxes: Federal      | 3,571,780        | 4,505                           | (29,928)   | (232,785)  | 1,107                           | 47,063         | 4,106,404           |
| 24 State                      | -                | -                               | -  | -  | -                               | -              | -                   |
| 25 Deferred Income Taxes      | -                | -                               | -  | -  | -                               | -              | -                   |
| 26 Investment Tax Credit Adj. | -                | -                               | -  | -  | -                               | -              | -                   |
| 27 Misc Revenue & Expense     | 12,460           | 12,460                          | -  | -  | -                               | -              | -                   |
| 28 Total Operating Expenses:  | (5,524,355)      | (122,760)                       | 55,580   | 432,315  | (2,056)                         | (87,403)       | (6,402,833)         |
| 29                            |                  |                                 |  |  |                                 |                |                     |
| 30 Operating Rev For Return:  | 5,484,161        | 82,567                          | (55,580)   | (432,315)  | 2,056                           | 87,403         | 6,402,833           |
| 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       | 1.336%           | 0.020%                          | -0.014%  | -0.105%  | 0.001%                          | 0.021%         | 1.560%              |
| 61 Estimated Price Change     | (8,839,576)      | (133,084)                       | 89,586   | 696,821  | (3,315)                         | (140,880)      | (10,320,325)        |
| 62                            |                  |                                 |  |  |                                 |                |                     |
| 63                            |                  |                                 |  |  |                                 |                |                     |
| 64 TAX CALCULATION:           |                  |                                 |  |  |                                 |                |                     |
| 65                            |                  |                                 |  |  |                                 |                |                     |
| 66 Operating Revenue          | 9,055,941        | 87,071                          | (85,508)   | (665,099)  | 3,164                           | 134,467        | 10,509,237          |
| 67 Other Deductions           | -                | -                               | -  | -  | -                               | -              | -                   |
| 68 Interest (AFUDC)           | -                | -                               | -  | -  | -                               | -              | -                   |
| 69 Interest                   | -                | -                               | -  | -  | -                               | -              | -                   |
| 70 Schedule "M" Additions     | (155,175)        | (74,201)                        | -  | -  | -                               | -              | (80,974)            |
| 71 Schedule "M" Deductions    | (1,304,319)      | -                               | -  | -  | -                               | -              | (1,304,319)         |
| 72 Income Before Tax          | 10,205,086       | 12,871                          | (85,508)   | (665,099)  | 3,164                           | 134,467        | 11,732,582          |
| 73                            |                  |                                 |  |  |                                 |                |                     |
| 74 State Income Taxes         | -                | -                               | -  | -  | -                               | -              | -                   |
| 75                            |                  |                                 |  |  |                                 |                |                     |
| 76 Taxable Income             | 10,205,086       | 12,871                          | (85,508)   | (665,099)  | 3,164                           | 134,467        | 11,732,582          |
| 77                            |                  |                                 |  |  |                                 |                |                     |
| 78 Federal Income Taxes       | 3,571,780        | 4,505                           | (29,928)   | (232,785)  | 1,107                           | 47,063         | 4,106,404           |

|                               | 4.7                  | 4.8         | 4.9                            | 4.10  | 0      | 0      | 0      |
|-------------------------------|----------------------|-------------|--------------------------------|---|--------|--------|--------|
|                               | Insurance<br>Expense | Advertising | Memberships &<br>Subscriptions | Revenue-<br>Sensitive/Uncollec<br>tible Expense | 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         | 13,464               | -           | -                              | -   | -      | -      | -      |
| 13 Transmission               | (17,736)             | -           | -                              | -   | -      | -      | -      |
| 14 Distribution               | (101,121)            | -           | -                              | -   | -      | -      | -      |
| 15 Customer Accounting        | -                    | -           | -                              | 339,841   | -      | -      | -      |
| 16 Customer Service & Info    | -                    | 9,285       | -                              | -   | -      | -      | -      |
| 17 Sales                      | -                    | -           | -                              | -   | -      | -      | -      |
| 18 Administrative & General   | 683,489              | -           | 168                            | -   | -      | -      | -      |
| 19 Total O&M Expenses         | 578,095              | 9,285       | 168                            | 339,841   | -      | -      | -      |
| 20 Depreciation               | -                    | -           | -                              | -   | -      | -      | -      |
| 21 Amortization               | -                    | -           | -                              | -   | -      | -      | -      |
| 22 Taxes Other Than Income    | -                    | -           | -                              | -   | -      | -      | -      |
| 23 Income Taxes: Federal      | (202,333)            | (3,250)     | (59)                           | (118,945)                                       | -      | -      | -      |
| 24 State                      | -                    | -           | -                              | -   | -      | -      | -      |
| 25 Deferred Income Taxes      | -                    | -           | -                              | -   | -      | -      | -      |
| 26 Investment Tax Credit Adj. | -                    | -           | -                              | -   | -      | -      | -      |
| 27 Misc Revenue & Expense     | -                    | -           | -                              | -   | -      | -      | -      |
| 28 Total Operating Expenses:  | 375,762              | 6,036       | 109                            | 220,897   | -      | -      | -      |
| 29                            |                      |             |                                |   |        |        |        |
| 30 Operating Rev For Return:  | (375,762)            | (6,036)     | (109)                          | (220,897)                                       | -      | -      | -      |
| 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       | -0.092%              | -0.001%     | 0.000%                         | -0.054%   | 0.000% | 0.000% | 0.000% |
| 61 Estimated Price Change     | 605,666              | 9,728       | 176                            | 356,050   | -      | -      | -      |
| 62                            |                      |             |                                |   |        |        |        |
| 63                            |                      |             |                                |   |        |        |        |
| 64 TAX CALCULATION:           |                      |             |                                |   |        |        |        |
| 65                            |                      |             |                                |   |        |        |        |
| 66 Operating Revenue          | (578,095)            | (9,285)     | (168)                          | (339,841)                                       | -      | -      | -      |
| 67 Other Deductions           | -                    | -           | -                              | -   | -      | -      | -      |
| 68 Interest (AFUDC)           | -                    | -           | -                              | -   | -      | -      | -      |
| 69 Interest                   | -                    | -           | -                              | -   | -      | -      | -      |
| 70 Schedule "M" Additions     | -                    | -           | -                              | -   | -      | -      | -      |
| 71 Schedule "M" Deductions    | -                    | -           | -                              | -   | -      | -      | -      |
| 72 Income Before Tax          | (578,095)            | (9,285)     | (168)                          | (339,841)                                       | -      | -      | -      |
| 73                            |                      |             |                                |   |        |        |        |
| 74 State Income Taxes         | -                    | -           | -                              | -   | -      | -      | -      |
| 75                            |                      |             |                                |   |        |        |        |
| 76 Taxable Income             | (578,095)            | (9,285)     | (168)                          | (339,841)                                       | -      | -      | -      |
| 77                            |                      |             |                                |   |        |        |        |
| 78 Federal Income Taxes       | (202,333)            | (3,250)     | (59)                           | (118,945)                                       | -      | -      | -      |

|                               | 4.1              | 4.2                                | 4.3  | 4.4  | 4.5                                | 4.6            |                        |
|-------------------------------|------------------|------------------------------------|--|--|------------------------------------|----------------|------------------------|
|                               | Total Normalized | Miscellaneous<br>Expense & Revenue | Wages & Employee<br>Benefits Adjustment -<br>Annualizing | Wages & Employee<br>Benefits Adjustment -<br>Pro Forma | Irrigation Load<br>Control Program | Legal Expenses | DSM Expense<br>Removal |
| 1 Operating Revenues:         |                  |                                    |  |  |                                    |                |                        |
| 2 General Business Revenues   | -                | -                                  | -  | -  | -                                  | -              | -                      |
| 3 Interdepartmental           | -                | -                                  | -  | -  | -                                  | -              | -                      |
| 4 Special Sales               | -                | -                                  | -  | -  | -                                  | -              | -                      |
| 5 Other Operating Revenues    | (40,193)         | (40,193)                           | -  | -  | -                                  | -              | -                      |
| 6 Total Operating Revenues    | (40,193)         | (40,193)                           | -  | -  | -                                  | -              | -                      |
| 7                             |                  |                                    |  |  |                                    |                |                        |
| 8 Operating Expenses:         |                  |                                    |  |  |                                    |                |                        |
| 9 Steam Production            | 645              | -                                  | -  | -  | -                                  | 645            | -                      |
| 10 Nuclear Production         | -                | -                                  | -  | -  | -                                  | -              | -                      |
| 11 Hydro Production           | -                | -                                  | -  | -  | -                                  | -              | -                      |
| 12 Other Power Supply         | 73,503           | (82)                               | -  | -  | (3,138)                            | 63,260         | -                      |
| 13 Transmission               | (51,288)         | -                                  | -  | -  | -                                  | (33,551)       | -                      |
| 14 Distribution               | (105,538)        | -                                  | -  | -  | -                                  | (4,417)        | -                      |
| 15 Customer Accounting        | 339,666          | (144)                              | -  | -  | -                                  | (31)           | -                      |
| 16 Customer Service & Info    | (10,500,166)     | (189)                              | -  | -  | (25)                               | -              | (10,509,237)           |
| 17 Sales                      | -                | -                                  | -  | -  | -                                  | -              | -                      |
| 18 Administrative & General   | 604,540          | (5,477)                            | -  | -  | -                                  | (160,372)      | -                      |
| 19 Total O&M Expenses         | (9,638,637)      | (5,892)                            | -  | -  | (3,164)                            | (134,467)      | (10,509,237)           |
| 20 Depreciation               | (133,832)        | (133,832)                          | -  | -  | -                                  | -              | -                      |
| 21 Amortization               | -                | -                                  | -  | -  | -                                  | -              | -                      |
| 22 Taxes Other Than Income    | -                | -                                  | -  | -  | -                                  | -              | -                      |
| 23 Income Taxes: Federal      | 3,804,136        | 4,505                              | -  | -  | 1,107                              | 47,063         | 4,106,404              |
| 24 State                      | -                | -                                  | -  | -  | -                                  | -              | -                      |
| 25 Deferred Income Taxes      | -                | -                                  | -  | -  | -                                  | -              | -                      |
| 26 Investment Tax Credit Adj. | -                | -                                  | -  | -  | -                                  | -              | -                      |
| 27 Misc Revenue & Expense     | 12,460           | 12,460                             | -  | -  | -                                  | -              | -                      |
| 28 Total Operating Expenses:  | (5,955,873)      | (122,760)                          | -  | -  | (2,056)                            | (87,403)       | (6,402,833)            |
| 29                            |                  |                                    |  |  |                                    |                |                        |
| 30 Operating Rev For Return:  | 5,915,680        | 82,567                             | -  | -  | 2,056                              | 87,403         | 6,402,833              |
| 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       | 1.441%           | 0.020%                             | 0.000%   | 0.000%   | 0.001%                             | 0.021%         | 1.560%                 |
| 61 Estimated Price Change     | (9,535,114)      | (133,084)                          | -  | -  | (3,315)                            | (140,880)      | (10,320,325)           |
| 62                            |                  |                                    |  |  |                                    |                |                        |
| 63                            |                  |                                    |  |  |                                    |                |                        |
| 64 TAX CALCULATION:           |                  |                                    |  |  |                                    |                |                        |
| 65                            |                  |                                    |  |  |                                    |                |                        |
| 66 Operating Revenue          | 9,719,816        | 87,071                             | -  | -  | 3,164                              | 134,467        | 10,509,237             |
| 67 Other Deductions           | -                | -                                  | -  | -  | -                                  | -              | -                      |
| 68 Interest (AFUDC)           | -                | -                                  | -  | -  | -                                  | -              | -                      |
| 69 Interest                   | -                | -                                  | -  | -  | -                                  | -              | -                      |
| 70 Schedule "M" Additions     | (155,175)        | (74,201)                           | -  | -  | -                                  | -              | (80,974)               |
| 71 Schedule "M" Deductions    | (1,304,319)      | -                                  | -  | -  | -                                  | -              | (1,304,319)            |
| 72 Income Before Tax          | 10,868,961       | 12,871                             | -  | -  | 3,164                              | 134,467        | 11,732,582             |
| 73                            |                  |                                    |  |  |                                    |                |                        |
| 74 State Income Taxes         | -                | -                                  | -  | -  | -                                  | -              | -                      |
| 75                            |                  |                                    |  |  |                                    |                |                        |
| 76 Taxable Income             | 10,868,961       | 12,871                             | -  | -  | 3,164                              | 134,467        | 11,732,582             |
| 77                            |                  |                                    |  |  |                                    |                |                        |
| 78 Federal Income Taxes       | 3,804,136        | 4,505                              | -  | -  | 1,107                              | 47,063         | 4,106,404              |

|                               | 4.7                  | 4.8         | 4.9                            | 4.10  | 0      | 0      | 0      |
|-------------------------------|----------------------|-------------|--------------------------------|---|--------|--------|--------|
|                               | Insurance<br>Expense | Advertising | Memberships &<br>Subscriptions | Revenue-<br>Sensitive/Uncollec<br>tible Expense | 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         | 13,464               | -           | -                              | -   | -      | -      | -      |
| 13 Transmission               | (17,736)             | -           | -                              | -   | -      | -      | -      |
| 14 Distribution               | (101,121)            | -           | -                              | -   | -      | -      | -      |
| 15 Customer Accounting        | -                    | -           | -                              | 339,841   | -      | -      | -      |
| 16 Customer Service & Info    | -                    | 9,285       | -                              | -   | -      | -      | -      |
| 17 Sales                      | -                    | -           | -                              | -   | -      | -      | -      |
| 18 Administrative & General   | 770,222              | -           | 168                            | -   | -      | -      | -      |
| 19 Total O&M Expenses         | 664,827              | 9,285       | 168                            | 339,841   | -      | -      | -      |
| 20 Depreciation               | -                    | -           | -                              | -   | -      | -      | -      |
| 21 Amortization               | -                    | -           | -                              | -   | -      | -      | -      |
| 22 Taxes Other Than Income    | -                    | -           | -                              | -   | -      | -      | -      |
| 23 Income Taxes: Federal      | (232,690)            | (3,250)     | (59)                           | (118,945)                                       | -      | -      | -      |
| 24 State                      | -                    | -           | -                              | -   | -      | -      | -      |
| 25 Deferred Income Taxes      | -                    | -           | -                              | -   | -      | -      | -      |
| 26 Investment Tax Credit Adj. | -                    | -           | -                              | -   | -      | -      | -      |
| 27 Misc Revenue & Expense     | -                    | -           | -                              | -   | -      | -      | -      |
| 28 Total Operating Expenses:  | 432,138              | 6,036       | 109                            | 220,897   | -      | -      | -      |
| 29                            |                      |             |                                |   |        |        |        |
| 30 Operating Rev For Return:  | (432,138)            | (6,036)     | (109)                          | (220,897)                                       | -      | -      | -      |
| 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       | -0.105%              | -0.001%     | 0.000%                         | -0.054%   | 0.000% | 0.000% | 0.000% |
| 61 Estimated Price Change     | 696,536              | 9,728       | 176                            | 356,050   | -      | -      | -      |
| 62                            |                      |             |                                |   |        |        |        |
| 63                            |                      |             |                                |   |        |        |        |
| 64 TAX CALCULATION:           |                      |             |                                |   |        |        |        |
| 65                            |                      |             |                                |   |        |        |        |
| 66 Operating Revenue          | (664,827)            | (9,285)     | (168)                          | (339,841)                                       | -      | -      | -      |
| 67 Other Deductions           | -                    | -           | -                              | -   | -      | -      | -      |
| 68 Interest (AFUDC)           | -                    | -           | -                              | -   | -      | -      | -      |
| 69 Interest                   | -                    | -           | -                              | -   | -      | -      | -      |
| 70 Schedule "M" Additions     | -                    | -           | -                              | -   | -      | -      | -      |
| 71 Schedule "M" Deductions    | -                    | -           | -                              | -   | -      | -      | -      |
| 72 Income Before Tax          | (664,827)            | (9,285)     | (168)                          | (339,841)                                       | -      | -      | -      |
| 73                            |                      |             |                                |   |        |        |        |
| 74 State Income Taxes         | -                    | -           | -                              | -   | -      | -      | -      |
| 75                            |                      |             |                                |   |        |        |        |
| 76 Taxable Income             | (664,827)            | (9,285)     | (168)                          | (339,841)                                       | -      | -      | -      |
| 77                            |                      |             |                                |   |        |        |        |
| 78 Federal Income Taxes       | (232,690)            | (3,250)     | (59)                           | (118,945)                                       | -      | -      | -      |

|                               | 4.1              | 4.2                                | 4.3  | 4.4  | 4.5                                | 4.6            |                        |
|-------------------------------|------------------|------------------------------------|--|--|------------------------------------|----------------|------------------------|
|                               | Total Normalized | Miscellaneous<br>Expense & Revenue | Wages & Employee<br>Benefits Adjustment -<br>Annualizing | Wages & Employee<br>Benefits Adjustment -<br>Pro Forma | Irrigation Load<br>Control Program | Legal Expenses | DSM Expense<br>Removal |
| 1 Operating Revenues:         |                  |                                    |  |  |                                    |                |                        |
| 2 General Business Revenues   | -                | -                                  | -  | -  | -                                  | -              | -                      |
| 3 Interdepartmental           | -                | -                                  | -  | -  | -                                  | -              | -                      |
| 4 Special Sales               | -                | -                                  | -  | -  | -                                  | -              | -                      |
| 5 Other Operating Revenues    | -                | -                                  | -  | -  | -                                  | -              | -                      |
| 6 Total Operating Revenues    | -                | -                                  | -  | -  | -                                  | -              | -                      |
| 7                             |                  |                                    |  |  |                                    |                |                        |
| 8 Operating Expenses:         |                  |                                    |  |  |                                    |                |                        |
| 9 Steam Production            | 145,885          | -                                  | 16,619   | 129,266  | -                                  | -              | -                      |
| 10 Nuclear Production         | -                | -                                  | -  | -  | -                                  | -              | -                      |
| 11 Hydro Production           | 72,395           | -                                  | 8,247  | 64,147   | -                                  | -              | -                      |
| 12 Other Power Supply         | 82,529           | -                                  | 9,402  | 73,128   | -                                  | -              | -                      |
| 13 Transmission               | 45,775           | -                                  | 5,215  | 40,561   | -                                  | -              | -                      |
| 14 Distribution               | 128,869          | -                                  | 14,681   | 114,188  | -                                  | -              | -                      |
| 15 Customer Accounting        | 83,913           | -                                  | 9,559  | 74,354   | -                                  | -              | -                      |
| 16 Customer Service & Info    | 13,607           | -                                  | 1,550  | 12,057   | -                                  | -              | -                      |
| 17 Sales                      | -                | -                                  | -  | -  | -                                  | -              | -                      |
| 18 Administrative & General   | 90,902           | -                                  | 20,236   | 157,399  | -                                  | -              | -                      |
| 19 Total O&M Expenses         | 663,875          | -                                  | 85,508   | 665,099  | -                                  | -              | -                      |
| 20 Depreciation               | -                | -                                  | -  | -  | -                                  | -              | -                      |
| 21 Amortization               | -                | -                                  | -  | -  | -                                  | -              | -                      |
| 22 Taxes Other Than Income    | -                | -                                  | -  | -  | -                                  | -              | -                      |
| 23 Income Taxes: Federal      | (232,356)        | -                                  | (29,928)   | (232,785)  | -                                  | -              | -                      |
| 24 State                      | -                | -                                  | -  | -  | -                                  | -              | -                      |
| 25 Deferred Income Taxes      | -                | -                                  | -  | -  | -                                  | -              | -                      |
| 26 Investment Tax Credit Adj. | -                | -                                  | -  | -  | -                                  | -              | -                      |
| 27 Misc Revenue & Expense     | -                | -                                  | -  | -  | -                                  | -              | -                      |
| 28 Total Operating Expenses:  | 431,519          | -                                  | 55,580   | 432,315  | -                                  | -              | -                      |
| 29                            |                  |                                    |  |  |                                    |                |                        |
| 30 Operating Rev For Return:  | (431,519)        | -                                  | (55,580)   | (432,315)  | -                                  | -              | -                      |
| 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       | -0.100%          | 0.000%                             | -0.013%  | -0.100%  | 0.000%                             | 0.000%         | 0.000%                 |
| 61 Estimated Price Change     | 695,538          | -                                  | 89,586   | 696,821  | -                                  | -              | -                      |
| 62                            |                  |                                    |  |  |                                    |                |                        |
| 63                            |                  |                                    |  |  |                                    |                |                        |
| 64 TAX CALCULATION:           |                  |                                    |  |  |                                    |                |                        |
| 65                            |                  |                                    |  |  |                                    |                |                        |
| 66 Operating Revenue          | (663,875)        | -                                  | (85,508)   | (665,099)  | -                                  | -              | -                      |
| 67 Other Deductions           | -                | -                                  | -  | -  | -                                  | -              | -                      |
| 68 Interest (AFUDC)           | -                | -                                  | -  | -  | -                                  | -              | -                      |
| 69 Interest                   | -                | -                                  | -  | -  | -                                  | -              | -                      |
| 70 Schedule "M" Additions     | -                | -                                  | -  | -  | -                                  | -              | -                      |
| 71 Schedule "M" Deductions    | -                | -                                  | -  | -  | -                                  | -              | -                      |
| 72 Income Before Tax          | (663,875)        | -                                  | (85,508)   | (665,099)  | -                                  | -              | -                      |
| 73                            |                  |                                    |  |  |                                    |                |                        |
| 74 State Income Taxes         | -                | -                                  | -  | -  | -                                  | -              | -                      |
| 75                            |                  |                                    |  |  |                                    |                |                        |
| 76 Taxable Income             | (663,875)        | -                                  | (85,508)   | (665,099)  | -                                  | -              | -                      |
| 77                            |                  |                                    |  |  |                                    |                |                        |
| 78 Federal Income Taxes       | (232,356)        | -                                  | (29,928)   | (232,785)  | -                                  | -              | -                      |

|                               | 4.7                  | 4.8         | 4.9                            | 4.10   | 0      | 0      | 0      |
|-------------------------------|----------------------|-------------|--------------------------------|--|--------|--------|--------|
|                               | Insurance<br>Expense | Advertising | Memberships &<br>Subscriptions | Revenue-<br>Sensitive/Uncollec-<br>tible Expense | 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   | (86,733)             | -           | -                              | -  | -      | -      | -      |
| 19 Total O&M Expenses         | (86,733)             | -           | -                              | -  | -      | -      | -      |
| 20 Depreciation               | -                    | -           | -                              | -  | -      | -      | -      |
| 21 Amortization               | -                    | -           | -                              | -  | -      | -      | -      |
| 22 Taxes Other Than Income    | -                    | -           | -                              | -  | -      | -      | -      |
| 23 Income Taxes: Federal      | 30,356               | -           | -                              | -  | -      | -      | -      |
| 24 State                      | -                    | -           | -                              | -  | -      | -      | -      |
| 25 Deferred Income Taxes      | -                    | -           | -                              | -  | -      | -      | -      |
| 26 Investment Tax Credit Adj. | -                    | -           | -                              | -  | -      | -      | -      |
| 27 Misc Revenue & Expense     | -                    | -           | -                              | -  | -      | -      | -      |
| 28 Total Operating Expenses:  | (56,376)             | -           | -                              | -  | -      | -      | -      |
| 29                            |                      |             |                                |  |        |        |        |
| 30 Operating Rev For Return:  | 56,376               | -           | -                              | -  | -      | -      | -      |
| 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       | 0.013%               | 0.000%      | 0.000%                         | 0.000%   | 0.000% | 0.000% | 0.000% |
| 61 Estimated Price Change     | (90,869)             | -           | -                              | -  | -      | -      | -      |
| 62                            |                      |             |                                |  |        |        |        |
| 63                            |                      |             |                                |  |        |        |        |
| 64 TAX CALCULATION:           |                      |             |                                |  |        |        |        |
| 65                            |                      |             |                                |  |        |        |        |
| 66 Operating Revenue          | 86,733               | -           | -                              | -  | -      | -      | -      |
| 67 Other Deductions           | -                    | -           | -                              | -  | -      | -      | -      |
| 68 Interest (AFUDC)           | -                    | -           | -                              | -  | -      | -      | -      |
| 69 Interest                   | -                    | -           | -                              | -  | -      | -      | -      |
| 70 Schedule "M" Additions     | -                    | -           | -                              | -  | -      | -      | -      |
| 71 Schedule "M" Deductions    | -                    | -           | -                              | -  | -      | -      | -      |
| 72 Income Before Tax          | 86,733               | -           | -                              | -  | -      | -      | -      |
| 73                            |                      |             |                                |  |        |        |        |
| 74 State Income Taxes         | -                    | -           | -                              | -  | -      | -      | -      |
| 75                            |                      |             |                                |  |        |        |        |
| 76 Taxable Income             | 86,733               | -           | -                              | -  | -      | -      | -      |
| 77                            |                      |             |                                |  |        |        |        |
| 78 Federal Income Taxes       | 30,356               | -           | -                              | -  | -      | -      | -      |

|                               | ACCOUNT | Type | TOTAL<br>COMPANY | FACTOR | FACTOR % | WASHINGTON<br>ALLOCATED | REF#  |
|-------------------------------|---------|------|------------------|--------|----------|-------------------------|-------|
| <b>Adjustment to Revenue:</b> |         |      |                  |        |          |                         |       |
| Gain on Property Sales        | 421     | RES  | (1,443,278)      | CAGE   | 0.000%   | -                       |       |
| Gain on Property Sales        | 421     | RES  | (59,376)         | UT     | Situs    | -                       |       |
| Gain on Property Sales        | 421     | RES  | (15,609)         | OR     | Situs    | -                       |       |
| Gain on Property Sales        | 421     | RES  | 187,779          | SO     | 6.684%   | 12,552                  |       |
| Gain on Property Sales        | 421     | RES  | 1,330,485        | UT     | Situs    | -                       |       |
|                               |         |      | <u>-</u>         |        |          | <u>12,552</u>           |       |
| Loss on Property Sales        | 421     | RES  | 843              | CAGE   | 0.000%   | -                       |       |
| Loss on Property Sales        | 421     | RES  | 635              | UT     | Situs    | -                       |       |
| Loss on Property Sales        | 421     | RES  | 546              | WY-ALL | Situs    | -                       |       |
| Loss on Property Sales        | 421     | RES  | 135              | OR     | Situs    | -                       |       |
| Loss on Property Sales        | 421     | RES  | (1,681)          | SO     | 6.684%   | (112)                   |       |
| Loss on Property Sales        | 421     | RES  | 254              | SG     | 8.083%   | 21                      |       |
| Loss on Property Sales        | 421     | RES  | (733)            | UT     | Situs    | -                       |       |
|                               |         |      | <u>-</u>         |        |          | <u>(92)</u>             |       |
| Rent from Electric Property   | 454     | RES  | (601,311)        | SO     | 6.684%   | (40,193)                |       |
| Rent from Electric Property   | 454     | RES  | 601,311          | UT     | Situs    | -                       |       |
|                               |         |      | <u>-</u>         |        |          | <u>(40,193)</u>         |       |
| <b>Adjustment to Expense:</b> |         |      |                  |        |          |                         |       |
| Steam Depreciation Expense    | 403SP   | RES  | (592,235)        | CAGW   | 22.598%  | (133,832)               |       |
| Amortization                  | 407     | RES  | 592,235          | OR     | Situs    | -                       |       |
| Other Expenses                | 557     | RES  | (1,020)          | SG     | 8.083%   | (82)                    |       |
| Load Dispatching              | 561     | RES  | -                | SG     | 8.083%   | -                       |       |
| Customer Records              | 903     | RES  | (2,099)          | CN     | 6.840%   | (144)                   |       |
| Customer Records              | 903     | RES  | (52,434)         | OR     | Situs    | -                       |       |
| Informational Advertising     | 909     | RES  | (2,767)          | CN     | 6.840%   | (189)                   |       |
| Informational Advertising     | 909     | RES  | (7,387)          | OR     | Situs    | -                       |       |
| Informational Advertising     | 921     | RES  | (440)            | ID     | Situs    | -                       |       |
| Office Supplies and Expense   | 923     | RES  | (33,876)         | SO     | 6.684%   | (2,264)                 |       |
| Outside Services              | 923     | RES  | -                | OR     | Situs    | -                       |       |
| Outside Services              | 928     | RES  | (108,227)        | SO     | 6.684%   | (7,234)                 |       |
| Duplicate Charges             | 928     | RES  | 60,162           | SO     | 6.684%   | 4,021                   |       |
| Miscellaneous General Expense | 929     | RES  | -                | SO     | 6.684%   | -                       |       |
|                               |         |      | <u>(148,088)</u> |        |          | <u>(139,724)</u>        | 4.1.1 |
| <b>Adjustment to Tax:</b>     |         |      |                  |        |          |                         |       |
| Schedule M Addition           | SCHMAT  | 1    | (1,110,082)      | SO     | 6.684%   | (74,201)                |       |

**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. In addition, a reversing entry was made to correct an Oregon depreciation deferral incorrectly booked on a Control Area Generation-West (CAGW) factor that should have been booked situs to Oregon. Another entry to record rent from electric property was booked system on a System Overhead (SO) factor, but should have been booked situs to Utah. This adjustment corrects these allocations as well. Finally, a pension-related Schedule M Addition balance was incorrectly allocated on an SO factor, and is removed in this adjustment.

PacifiCorp  
Results of Operations - December 2015  
Miscellaneous General Expense & Revenue

| Description   | FERC  | Factor | Per Books<br>Amount |
|---|-------|--------|---------------------|
| <b>FERC 421 - (Gain)/Loss on Sale of Utility Plant</b>          |       |        |                     |
| Gain on Property Sales  | 421   | CAGE   | 1,443,278           |
| Gain on Property Sales  | 421   | UT     | 59,376              |
| Gain on Property Sales  | 421   | OR     | 15,609              |
| Gain on Property Sales  | 421   | SO     | (187,779)           |
| Gain on Property Sales  | 421   | SE     | (1,330,485)         |
| Loss on Property Sales  | 421   | OR     | (843)               |
| Loss on Property Sales  | 421   | UT     | (635)               |
| Loss on Property Sales  | 421   | WY     | (546)               |
| Loss on Property Sales  | 421   | OR     | (135)               |
| Loss on Property Sales  | 421   | SG     | 1,681               |
| Loss on Property Sales  | 421   | SE     | (254)               |
| Loss on Property Sales  | 421   | UT     | 733                 |
|   |       |        | -                   |
| <b>Non-Regulated Flights</b>                                    |       |        |                     |
| Other   | 921   | SO     | 6,313               |
| Other   | 557   | SG     | 1,020               |
|   |       |        | 7,332               |
| <b>Depreciation Allocation Correction</b>                       |       |        |                     |
| Remove system allocated give-back reversal                      | 403SP | CAGW   | 592,235             |
| Add Situs allocated give-back reversal                          | 407   | OR     | (592,235)           |
|   |       |        | -                   |
| <b>FERC 909 - Informational &amp; Instructional Advertising</b> |       |        |                     |
| Blue Sky  | 909   | CN     | (1,758)             |
| Blue Sky  | 909   | OR     | 7,387               |
| Blue Sky  | 903   | CN     | 2,099               |
| Blue Sky  | 903   | OR     | 52,434              |
| Blue Sky  | 929   | SO     | (60,162)            |
| DSM   | 909   | CN     | 1,810               |
| Sponsorships  | 909   | CN     | 124                 |
| Public Relations, Internal                                      | 909   | CN     | 1,121               |
| Lobbying  | 909   | CN     | 1,471               |
| Legislative   | 909   | ID     | 440                 |
|   |       |        | 4,965               |
| <b>FERC 921 - Office Supplies &amp; Expenses</b>                |       |        |                     |
| Charitable Donations and Sponsorships                           | 921   | SO     | 660                 |
| Legislative & Lobbyist  | 921   | SO     | 26,861              |
| Blue Sky  | 921   | SO     | 42                  |
|   |       |        | 27,563              |
| <b>FERC 923 - Outside Services</b>                              |       |        |                     |
| Out of Period Expenses  | 923   | OR     | -                   |
| Intercompany SERP Costs   | 923   | SO     | 108,227             |
|   |       |        | 108,227             |
| <b>FERC 454 - Rent from Electric Property</b>                   |       |        |                     |
| Reallocation of Google Fiber Reimbursements                     | 454   | SO     | 601,311             |
| Reallocation of Google Fiber Reimbursements                     | 454   | UT     | (601,311)           |
|   |       |        | -                   |
| <b>TOTAL MISC GENERAL EXPENSE REMOVED</b>                       |       |        | 148,088             |
|   |       |        | Ref. 4.1            |



PacifiCorp  
 Washington Results of Operations - December 2015  
 Wages & Employee Benefits Adjustment - Annualizing

|                               | ACCOUNT | Type | TOTAL<br>COMPANY | FACTOR | FACTOR % | WASHINGTON<br>ALLOCATED | REF#  |
|-------------------------------|---------|------|------------------|--------|----------|-------------------------|-------|
| <b>Adjustment to Expense:</b> |         |      |                  |        |          |                         |       |
| Steam Operations              | 500     | PRO  | (399)            | CAEE   | 0.000%   | -                       |       |
| Steam Operations              | 500     | PRO  | 191,579          | CAGE   | 0.000%   | -                       |       |
| Steam Operations              | 500     | PRO  | 6                | CAGW   | 22.598%  | 1                       |       |
| Steam Operations              | 500     | PRO  | 20,887           | JBG    | 22.470%  | 4,693                   |       |
| Steam Operations              | 500     | PRO  | 444              | SG     | 8.083%   | 36                      |       |
| Fuel Related-Non NPC          | 501     | PRO  | 4,989            | CAEE   | 0.000%   | -                       |       |
| Fuel Related-Non NPC          | 501     | PRO  | 1,661            | JBE    | 22.690%  | 377                     |       |
| Fuel Related-Non NPC          | 501     | PRO  | 1,022            | SE     | 7.689%   | 79                      |       |
| Steam Maintenance             | 510     | PRO  | 91,027           | CAGE   | 0.000%   | -                       |       |
| Steam Maintenance             | 510     | PRO  | (79)             | CAGW   | 22.598%  | (18)                    |       |
| Steam Maintenance             | 510     | PRO  | 50,962           | JBG    | 22.470%  | 11,451                  |       |
| Hydro Operations              | 535     | PRO  | 18,292           | CAGE   | 0.000%   | -                       |       |
| Hydro Operations              | 535     | PRO  | 28,466           | CAGW   | 22.598%  | 6,433                   |       |
| Hydro Maintenance             | 541     | PRO  | 2,367            | CAGE   | 0.000%   | -                       |       |
| Hydro Maintenance             | 541     | PRO  | 8,029            | CAGW   | 22.598%  | 1,814                   |       |
| Other Operations              | 546     | PRO  | 171              | CAGE   | 0.000%   | -                       |       |
| Other Operations              | 546     | PRO  | 55               | CAGW   | 22.598%  | 12                      |       |
| Other Operations              | 546     | PRO  | 114              | SG     | 8.083%   | 9                       |       |
| Other Operations              | 549     | PRO  | 16,522           | CAGE   | 0.000%   | -                       |       |
| Other Operations              | 549     | PRO  | 4,710            | CAGW   | 22.598%  | 1,064                   |       |
| Other Operations              | 549     | PRO  | 6,564            | SG     | 8.083%   | 531                     |       |
| Other Maintenance             | 551     | PRO  | 6,611            | CAGE   | 0.000%   | -                       |       |
| Other Maintenance             | 551     | PRO  | 2,343            | CAGW   | 22.598%  | 529                     |       |
| Other Power Supply Expenses   | 557     | PRO  | 20,626           | CAGE   | 0.000%   | -                       |       |
| Other Power Supply Expenses   | 557     | PRO  | 375              | CAGW   | 22.598%  | 85                      |       |
| Other Power Supply Expenses   | 557     | PRO  | (20)             | JBE    | 22.690%  | (4)                     |       |
| Other Power Supply Expenses   | 557     | PRO  | 4,400            | JBG    | 22.470%  | 989                     |       |
| Other Power Supply Expenses   | 557     | PRO  | 76,537           | SG     | 8.083%   | 6,186                   |       |
| Transmission Operations       | 560     | PRO  | 11,604           | CAGE   | 0.000%   | -                       |       |
| Transmission Operations       | 560     | PRO  | 1,090            | CAGW   | 22.598%  | 246                     |       |
| Transmission Operations       | 560     | PRO  | 141              | JBG    | 22.470%  | 32                      |       |
| Transmission Operations       | 560     | PRO  | 41,183           | SG     | 8.083%   | 3,329                   |       |
| Transmission Maintenance      | 568     | PRO  | (2,728)          | CAGE   | 0.000%   | -                       |       |
| Transmission Maintenance      | 568     | PRO  | 3,513            | CAGW   | 22.598%  | 794                     |       |
| Transmission Maintenance      | 567     | PRO  | 167              | JBG    | 22.470%  | 38                      |       |
| Transmission Maintenance      | 568     | PRO  | 9,606            | SG     | 8.083%   | 776                     |       |
| Distribution Operations       | 580     | PRO  | 66,685           | WA     | Situs    | 4,583                   |       |
| Distribution Operations       | 580     | PRO  | 65,975           | SNPD   | 6.405%   | 4,226                   |       |
| Distribution Maintenance      | 590     | PRO  | 110,116          | WA     | Situs    | 4,450                   |       |
| Distribution Maintenance      | 590     | PRO  | 22,190           | SNPD   | 6.405%   | 1,421                   |       |
| Customer Accounts             | 901     | PRO  | 95,484           | CN     | 6.840%   | 6,531                   |       |
| Customer Accounts             | 901     | PRO  | 53,553           | WA     | Situs    | 3,028                   |       |
| Customer Services             | 907     | PRO  | 8,091            | CN     | 6.840%   | 553                     |       |
| Customer Services             | 907     | PRO  | 142              | OTHER  | 0.000%   | -                       |       |
| Customer Services             | 907     | PRO  | 17,112           | WA     | Situs    | 997                     |       |
| Administrative & General      | 920     | PRO  | 54               | CAEE   | 0.000%   | -                       |       |
| Administrative & General      | 920     | PRO  | 2,712            | WA     | Situs    | 383                     |       |
| Administrative & General      | 920     | PRO  | 297,007          | SO     | 6.684%   | 19,853                  |       |
|                               |         |      | <u>1,361,959</u> |        |          | <u>85,508</u>           | 4.3.2 |

**Description of Adjustment:**

This adjustment annualizes the wage and benefit increases that occurred during the twelve month period ended December 2015 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<br>COMPANY  | FACTOR | FACTOR % | WASHINGTON<br>ALLOCATED | REF#  |
|-------------------------------|---------|------|-------------------|--------|----------|-------------------------|-------|
| <b>Adjustment to Expense:</b> |         |      |                   |        |          |                         |       |
| Steam Operations              | 500     | PRO  | (3,105)           | CAEE   | 0.000%   | -                       |       |
| Steam Operations              | 500     | PRO  | 1,490,142         | CAGE   | 0.000%   | -                       |       |
| Steam Operations              | 500     | PRO  | 45                | CAGW   | 22.598%  | 10                      |       |
| Steam Operations              | 500     | PRO  | 162,465           | JBG    | 22.470%  | 36,505                  |       |
| Steam Operations              | 500     | PRO  | 3,455             | SG     | 8.083%   | 279                     |       |
| Fuel Related-Non NPC          | 501     | PRO  | 38,803            | CAEE   | 0.000%   | -                       |       |
| Fuel Related-Non NPC          | 501     | PRO  | 12,918            | JBE    | 22.690%  | 2,931                   |       |
| Fuel Related-Non NPC          | 501     | PRO  | 7,953             | SE     | 7.689%   | 611                     |       |
| Steam Maintenance             | 510     | PRO  | 708,025           | CAGE   | 0.000%   | -                       |       |
| Steam Maintenance             | 510     | PRO  | (617)             | CAGW   | 22.598%  | (139)                   |       |
| Steam Maintenance             | 510     | PRO  | 396,395           | JBG    | 22.470%  | 89,068                  |       |
| Hydro Operations              | 535     | PRO  | 142,279           | CAGE   | 0.000%   | -                       |       |
| Hydro Operations              | 535     | PRO  | 221,418           | CAGW   | 22.598%  | 50,036                  |       |
| Hydro Maintenance             | 541     | PRO  | 18,410            | CAGE   | 0.000%   | -                       |       |
| Hydro Maintenance             | 541     | PRO  | 62,449            | CAGW   | 22.598%  | 14,112                  |       |
| Other Operations              | 546     | PRO  | 1,328             | CAGE   | 0.000%   | -                       |       |
| Other Operations              | 546     | PRO  | 430               | CAGW   | 22.598%  | 97                      |       |
| Other Operations              | 546     | PRO  | 886               | SG     | 8.083%   | 72                      |       |
| Other Operations              | 549     | PRO  | 128,511           | CAGE   | 0.000%   | -                       |       |
| Other Operations              | 549     | PRO  | 36,636            | CAGW   | 22.598%  | 8,279                   |       |
| Other Operations              | 549     | PRO  | 51,057            | SG     | 8.083%   | 4,127                   |       |
| Other Maintenance             | 551     | PRO  | 51,421            | CAGE   | 0.000%   | -                       |       |
| Other Maintenance             | 551     | PRO  | 18,224            | CAGW   | 22.598%  | 4,118                   |       |
| Other Power Supply Expenses   | 557     | PRO  | 160,434           | CAGE   | 0.000%   | -                       |       |
| Other Power Supply Expenses   | 557     | PRO  | 2,920             | CAGW   | 22.598%  | 660                     |       |
| Other Power Supply Expenses   | 557     | PRO  | (153)             | JBE    | 22.690%  | (35)                    |       |
| Other Power Supply Expenses   | 557     | PRO  | 34,226            | JBG    | 22.470%  | 7,690                   |       |
| Other Power Supply Expenses   | 557     | PRO  | 595,320           | SG     | 8.083%   | 48,119                  |       |
| Transmission Operations       | 560     | PRO  | 90,261            | CAGE   | 0.000%   | -                       |       |
| Transmission Operations       | 560     | PRO  | 8,482             | CAGW   | 22.598%  | 1,917                   |       |
| Transmission Operations       | 560     | PRO  | 1,094             | JBG    | 22.470%  | 246                     |       |
| Transmission Operations       | 560     | PRO  | 320,329           | SG     | 8.083%   | 25,892                  |       |
| Transmission Maintenance      | 568     | PRO  | (21,222)          | CAGE   | 0.000%   | -                       |       |
| Transmission Maintenance      | 568     | PRO  | 27,326            | CAGW   | 22.598%  | 6,175                   |       |
| Transmission Maintenance      | 567     | PRO  | 1,299             | JBG    | 22.470%  | 292                     |       |
| Transmission Maintenance      | 568     | PRO  | 74,715            | SG     | 8.083%   | 6,039                   |       |
| Distribution Operations       | 580     | PRO  | 518,686           | WA     | Situs    | 35,647                  |       |
| Distribution Operations       | 580     | PRO  | 513,166           | SNPD   | 6.405%   | 32,870                  |       |
| Distribution Maintenance      | 590     | PRO  | 856,502           | WA     | Situs    | 34,615                  |       |
| Distribution Maintenance      | 590     | PRO  | 172,597           | SNPD   | 6.405%   | 11,056                  |       |
| Customer Accounts             | 901     | PRO  | 742,693           | CN     | 6.840%   | 50,800                  |       |
| Customer Accounts             | 901     | PRO  | 416,545           | WA     | Situs    | 23,554                  |       |
| Customer Services             | 907     | PRO  | 62,936            | CN     | 6.840%   | 4,305                   |       |
| Customer Services             | 907     | PRO  | 1,105             | OTHER  | 0.000%   | -                       |       |
| Customer Services             | 907     | PRO  | 133,099           | WA     | Situs    | 7,752                   |       |
| Administrative & General      | 920     | PRO  | 421               | CAEE   | 0.000%   | -                       |       |
| Administrative & General      | 920     | PRO  | 21,098            | WA     | Situs    | 2,980                   |       |
| Administrative & General      | 920     | PRO  | 2,310,180         | SO     | 6.684%   | 154,418                 |       |
|                               |         |      | <u>10,593,587</u> |        |          | <u>665,099</u>          | 4.3.2 |

**Description of Adjustment:**

This adjustment recognizes wage increases that have occurred, or are projected to occur during the 12 months ending December 2016 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 2015**  
**Wage and Employee Benefit Adjustment**

The unadjusted, annualized (12 months ended December 2015), and pro forma period (12 months ending December 2016) labor expenses are summarized on page 4.3.2. The following is an explanation of the procedures used to develop the labor benefits & expenses used in this adjustment.

1. Actual December 2015 total labor related expenses are identified on page 4.3.2, including bare labor, incentive, other labor, pensions, benefits, and payroll taxes.
2. Actual December 2015 expenses for regular time, overtime, and premium pay were identified by labor group and annualized to reflect wage increases during the base period. These annualizations can be found on page 4.3.3.
3. The annualized December 2015 regular time, overtime, and premium pay expenses were then escalated prospectively by labor group to December 2016 (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 included at the December 2016 target level. The Annual Incentive Plan is the second step of a two-stage compensation philosophy that provides employees with market average compensation with a portion at risk and based on achieving annual goals. Union employees do not participate in the Company's Annual Incentive Plan; instead, they receive annual increases to their wages that are reflected in the escalation described above.
5. Pro forma December 2016 pension and employee benefit expenses are based on either actuarial projections or are calculated by using actual December 2015 data escalated to December 2016. These expenses can be found on page 4.3.7.
6. Payroll tax calculations can be found on page 4.3.8.

PacifiCorp  
Results of Operations - December 2015  
Wage and Employee Benefit Adjustment

| Account | Description                           | Actual<br>12 Months Ended<br>December 2015 | Annualized<br>12 Months Ended<br>December 2015 | Adjustment       | Pro Forma<br>12 Months Ended<br>December 2016 | Adjustment         | Ref.    |
|---------|---------------------------------------|--|--|------------------|---|--------------------|---------|
| 5001XX  | Regular Ordinary Time                 | 420,947,885                                | 422,575,614                                    | 1,627,729        | 430,569,550                                   | 7,993,937          |         |
| 5002XX  | Overtime                              | 57,166,480                                 | 57,387,533                                     | 221,052          | 58,473,143                                    | 1,085,610          |         |
| 5003XX  | Premium Pay                           | 7,556,522                                  | 7,585,742                                      | 29,220           | 7,729,243                                     | 143,501            |         |
|         | <b>Subtotal for Escalation</b>        | <b>485,670,887</b>                         | <b>487,548,888</b>                             | <b>1,878,001</b> | <b>496,771,936</b>                            | <b>9,223,047</b>   | 4.3.3&4 |
| 5005XX  | Unused Leave Accrual                  | 2,672,282                                  | 2,682,615                                      | 10,333           | 2,733,363                                     | 50,747             | 4.3.6   |
| 500600  | Temporary/Contract Labor              | 6,257                                      | 6,257  | -                | 6,257   | -                  |         |
| 500700  | Severance/Redundancy                  | 1,191,408                                  | 1,191,408                                      | -                | 1,191,408                                     | -                  |         |
| 500850  | Other Salary/Labor Costs              | 3,635,085                                  | 3,635,085                                      | -                | 3,635,085                                     | -                  |         |
| 50109X  | Joint Owner Cutbacks                  | (1,202,125)                                | (1,206,773)                                    | (4,648)          | (1,229,602)                                   | (22,829)           | 4.3.6   |
|         | <b>Subtotal Bare Labor</b>            | <b>491,973,795</b>                         | <b>493,857,481</b>                             | <b>1,883,686</b> | <b>503,108,447</b>                            | <b>9,250,966</b>   |         |
| 500410  | Annual Incentive Plan                 | 29,235,580                                 | 29,235,580                                     | -                | 33,734,033                                    | 4,498,453          | 4.3.6   |
|         | <b>Total Incentive</b>                | <b>29,235,580</b>                          | <b>29,235,580</b>                              | <b>-</b>         | <b>33,734,033</b>                             | <b>4,498,453</b>   |         |
| 500250  | Overtime Meals                        | 1,102,696                                  | 1,102,696                                      | -                | 1,102,696                                     | -                  |         |
| 500400  | Bonus and Awards                      | 3,449,878                                  | 3,449,878                                      | -                | 3,449,878                                     | -                  |         |
| 501325  | Physical Exam                         | 64,811                                     | 64,811   | -                | 64,811  | -                  |         |
| 502300  | Education Assistance                  | 83,801                                     | 83,801   | -                | 83,801  | -                  |         |
| 580899  | Mining Salary/Benefit Credit          | (507,425)                                  | (507,425)                                      | -                | (507,425)                                     | -                  |         |
|         | <b>Total Other Labor</b>              | <b>4,193,762</b>                           | <b>4,193,762</b>                               | <b>-</b>         | <b>4,193,762</b>                              | <b>-</b>           |         |
|         | <b>Subtotal Labor and Incentive</b>   | <b>525,403,137</b>                         | <b>527,286,822</b>                             | <b>1,883,686</b> | <b>541,036,241</b>                            | <b>13,749,419</b>  |         |
| 50110X  | Pensions (1)                          | 26,690,227                                 | 26,690,227                                     | -                | 21,754,910                                    | (4,935,317)        | 4.3.7   |
| 501115  | SERP Plan                             | 3,361,650                                  | 3,361,650                                      | -                | -   | (3,361,650)        | 4.3.7   |
| 50115X  | Post Retirement Benefits (1)          | (8,949,662)                                | (8,949,662)                                    | -                | (9,514,903)                                   | (565,242)          | 4.3.7   |
| 501160  | Post Employment Benefits              | 6,904,296                                  | 6,904,296                                      | -                | 7,062,108                                     | 157,812            | 4.3.7   |
|         | <b>Total Pensions</b>                 | <b>28,006,511</b>                          | <b>28,006,511</b>                              | <b>-</b>         | <b>19,302,115</b>                             | <b>(8,704,396)</b> | 4.3.7   |
| 501102  | Pension Administration                | 752,394                                    | 752,394  | -                | 752,394                                       | -                  | 4.3.7   |
| 50112X  | Medical                               | 52,650,491                                 | 52,650,491                                     | -                | 61,020,799                                    | 8,370,308          | 4.3.7   |
| 501175  | Dental                                | 3,877,360                                  | 3,877,360                                      | -                | 4,156,441                                     | 279,081            | 4.3.7   |
| 501200  | Vision                                | 334,228                                    | 334,228  | -                | 502,677                                       | 168,449            | 4.3.7   |
| 50122X  | Life                                  | 920,035                                    | 920,035  | -                | 941,064                                       | 21,029             | 4.3.7   |
| 501250  | 401(k)                                | 19,533,042                                 | 19,533,042                                     | -                | 19,943,313                                    | 410,271            | 4.3.7   |
| 501251  | 401(k) Administration                 | 30,155                                     | 30,155   | -                | 30,155  | -                  | 4.3.7   |
| 501252  | 401(k) Fixed                          | 13,678,141                                 | 13,678,141                                     | -                | 13,990,784                                    | 312,643            | 4.3.7   |
| 501275  | Accidental Death & Disability         | 31,543                                     | 31,543   | -                | 32,264  | 721                | 4.3.7   |
| 501300  | Long-Term Disability                  | 2,798,611                                  | 2,798,611                                      | -                | 2,862,579                                     | 63,968             | 4.3.7   |
| 5016XX  | Worker's Compensation                 | 2,158,546                                  | 2,158,546                                      | -                | 2,207,884                                     | 49,338             | 4.3.7   |
| 502900  | Other Salary Overhead                 | 1,191,391                                  | 1,191,391                                      | -                | 1,191,391                                     | -                  | 4.3.7   |
|         | <b>Total Benefits</b>                 | <b>97,955,937</b>                          | <b>97,955,937</b>                              | <b>-</b>         | <b>107,631,746</b>                            | <b>9,675,809</b>   | 4.3.7   |
|         | <b>Subtotal Pensions and Benefits</b> | <b>125,962,448</b>                         | <b>125,962,448</b>                             | <b>-</b>         | <b>126,933,861</b>                            | <b>971,413</b>     | 4.3.7   |
| 580500  | Payroll Tax Expense                   | 36,591,128                                 | 36,725,945                                     | 134,816          | 37,705,421                                    | 979,477            | 4.3.8   |
| 580700  | Payroll Tax Expense-Unemployment      | 3,313,404                                  | 3,313,404                                      | -                | 3,313,404                                     | -                  |         |
|         | <b>Total Payroll Taxes</b>            | <b>39,904,532</b>                          | <b>40,039,348</b>                              | <b>134,816</b>   | <b>41,018,825</b>                             | <b>979,477</b>     |         |
|         | <b>Total Labor</b>                    | <b>691,270,117</b>                         | <b>693,288,619</b>                             | <b>2,018,502</b> | <b>708,988,928</b>                            | <b>15,700,309</b>  | 4.3.9   |
|         | Non-Utility and Capitalized Labor     | 224,844,261                                | 225,500,804                                    | 656,543          | 230,607,526                                   | 5,106,722          | 4.3.9   |
|         | <b>Total Utility Labor</b>            | <b>466,425,856</b>                         | <b>467,787,815</b>                             | <b>1,361,959</b> | <b>478,381,402</b>                            | <b>10,593,587</b>  | 4.3.9   |
|         |                                       |  |  | Ref. 4.2         |   | Ref. 4.3           |         |

(1) Pension Curtailment Gain and Pension & Post Retirement Measurement Date Change effects are not included.

Labor (12 Months Ended December 2015)

| Acct               | Account Desc.     | 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          |
|--------------------|-------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|----------------|
| 5001XX             | Reg/Ordinary Time | 35,203        | 33,032        | 35,835        | 36,253        | 33,857        | 35,071        | 37,201        | 33,640        | 35,328        | 35,232        | 33,691        | 36,604        | 420,948        |
| 5002XX             | Overtime          | 3,356         | 4,275         | 4,282         | 5,066         | 3,878         | 4,457         | 5,811         | 4,486         | 5,184         | 4,873         | 4,166         | 7,332         | 57,166         |
| 5003XX             | Premium Pay       | 349           | 373           | 489           | 930           | 449           | 608           | 769           | 789           | 668           | 607           | 684           | 842           | 7,557          |
| <b>Grand Total</b> |                   | <b>38,908</b> | <b>37,680</b> | <b>40,606</b> | <b>42,250</b> | <b>38,183</b> | <b>40,136</b> | <b>43,781</b> | <b>38,915</b> | <b>41,180</b> | <b>40,713</b> | <b>38,541</b> | <b>44,777</b> | <b>485,671</b> |

Ref. 4.3.2  
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Labor (12 Months Ended 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/Exempt  | 16,309        | 14,288        | 16,736        | 16,411        | 15,370        | 15,266        | 17,109        | 14,766        | 15,617        | 16,716        | 14,600        | 16,508        | 189,695        |
| 3                  | IBEW 125        | 2,572         | 2,691         | 2,716         | 2,686         | 2,545         | 2,841         | 3,160         | 2,646         | 2,871         | 2,650         | 2,880         | 3,246         | 33,484         |
| 4                  | IBEW 659        | 3,162         | 3,979         | 3,128         | 3,307         | 3,111         | 3,554         | 3,752         | 3,412         | 3,547         | 3,276         | 3,259         | 5,567         | 43,053         |
| 5                  | UWUA 197        | 161           | 156           | 145           | 149           | 130           | 154           | 162           | 144           | 170           | 130           | 158           | 310           | 1,968          |
| 8                  | UWUA 127        | 3,844         | 3,795         | 3,866         | 4,313         | 3,985         | 4,084         | 4,290         | 4,009         | 4,383         | 4,216         | 3,981         | 4,406         | 49,202         |
| 9                  | IBEW 57 WY      | 50            | 43            | 51            | 56            | 56            | 67            | 66            | 55            | 70            | 62            | 56            | 58            | 689            |
| 11                 | IBEW 57 PD      | 7,327         | 7,414         | 7,800         | 9,163         | 7,521         | 8,419         | 9,308         | 8,387         | 8,590         | 7,836         | 8,184         | 8,765         | 98,712         |
| 12                 | IBEW 57 PS      | 3,399         | 3,391         | 3,966         | 3,968         | 3,456         | 3,610         | 3,764         | 3,476         | 3,918         | 3,815         | 3,561         | 3,793         | 44,115         |
| 13                 | PCCC Non-Exempt | 651           | 637           | 595           | 628           | 591           | 646           | 649           | 658           | 661           | 591           | 600           | 679           | 7,586          |
| 15                 | IBEW 57 CT      | 338           | 303           | 432           | 474           | 284           | 337           | 360           | 337           | 330           | 345           | 315           | 371           | 4,226          |
| 18                 | Non-Exempt      | 1,096         | 983           | 1,141         | 1,115         | 1,136         | 1,157         | 1,161         | 1,027         | 1,024         | 1,076         | 948           | 1,076         | 12,941         |
| <b>Grand Total</b> |                 | <b>38,908</b> | <b>37,680</b> | <b>40,606</b> | <b>42,250</b> | <b>38,183</b> | <b>40,136</b> | <b>43,781</b> | <b>38,915</b> | <b>41,180</b> | <b>40,713</b> | <b>38,541</b> | <b>44,777</b> | <b>485,671</b> |

Annualization Increase

| 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        |        |        |        |        |        |        |        |        |        |        |        | 2.00%  |
| 4          | IBEW 659        |        |        |        |        | 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 | 2.20%  |        |        |        |        |        |        |        |        |        |        |        |
| 15         | IBEW 57 CT      |        | 2.00%  |        |        |        |        |        |        |        |        |        |        |
| 18         | Non-Exempt      | 2.20%  |        |        |        |        |        |        |        |        |        |        |        |

December 2015 Annualized Labor

| 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/Exempt  | 16,309        | 14,288        | 16,736        | 16,411        | 15,370        | 15,266        | 17,109        | 14,766        | 15,617        | 16,716        | 14,600        | 16,508        | 189,695        |
| 3                  | IBEW 125        | 2,624         | 2,745         | 2,770         | 2,719         | 2,596         | 2,898         | 3,223         | 2,698         | 2,929         | 2,703         | 2,937         | 3,273         | 34,116         |
| 4                  | IBEW 659        | 3,225         | 4,059         | 3,190         | 3,373         | 3,111         | 3,554         | 3,752         | 3,412         | 3,547         | 3,276         | 3,259         | 5,567         | 43,325         |
| 5                  | UWUA 197        | 164           | 159           | 148           | 152           | 132           | 154           | 162           | 144           | 170           | 130           | 158           | 310           | 1,982          |
| 8                  | UWUA 127        | 3,921         | 3,871         | 3,974         | 4,399         | 4,065         | 4,166         | 4,376         | 4,089         | 4,470         | 4,216         | 3,981         | 4,406         | 49,934         |
| 9                  | IBEW 57 WY      | 51            | 44            | 52            | 57            | 57            | 69            | 66            | 55            | 70            | 62            | 56            | 58            | 696            |
| 11                 | IBEW 57 PD      | 7,473         | 7,414         | 7,800         | 9,163         | 7,521         | 8,419         | 9,308         | 8,387         | 8,590         | 7,836         | 8,184         | 8,765         | 98,859         |
| 12                 | IBEW 57 PS      | 3,467         | 3,391         | 3,966         | 3,968         | 3,456         | 3,610         | 3,764         | 3,476         | 3,918         | 3,815         | 3,561         | 3,793         | 44,183         |
| 13                 | PCCC Non-Exempt | 651           | 637           | 595           | 628           | 591           | 646           | 649           | 658           | 661           | 591           | 600           | 679           | 7,586          |
| 15                 | IBEW 57 CT      | 344           | 303           | 432           | 474           | 284           | 337           | 360           | 337           | 330           | 345           | 315           | 371           | 4,232          |
| 18                 | Non-Exempt      | 1,096         | 983           | 1,141         | 1,115         | 1,136         | 1,157         | 1,161         | 1,027         | 1,024         | 1,076         | 948           | 1,076         | 12,941         |
| <b>Grand Total</b> |                 | <b>39,325</b> | <b>37,893</b> | <b>40,805</b> | <b>42,459</b> | <b>38,318</b> | <b>40,276</b> | <b>43,930</b> | <b>39,048</b> | <b>41,325</b> | <b>40,766</b> | <b>38,598</b> | <b>44,804</b> | <b>487,549</b> |

Ref. 4.3.2

Pro Forma Increase to December 2016

| Group Code | Labor Group     | Jan-16 | Feb-16 | Mar-16 | Apr-16 | May-16 | Jun-16 | Jul-16 | Aug-16 | Sep-16 | Oct-16 | Nov-16 | Dec-16 |
|------------|-----------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| 2          | Officer/Exempt  | 2.36%  |        |        |        |        |        |        |        |        |        |        |        |
| 3          | IBEW 125        |        | 2.00%  |        |        |        |        |        |        |        |        |        |        |
| 4          | IBEW 659        |        |        |        |        | 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 | 3.16%  |        |        |        |        |        |        |        |        |        |        |        |
| 15         | IBEW 57 CT      |        | 2.00%  |        |        |        |        |        |        |        |        |        |        |
| 18         | Non-Exempt      | 2.19%  |        |        |        |        |        |        |        |        |        |        |        |

Pro Forma Labor December 2016

| Group Code         | Labor Group     | Jan-16        | Feb-16        | Mar-16        | Apr-16        | May-16        | Jun-16        | Jul-16        | Aug-16        | Sep-16        | Oct-16        | Nov-16        | Dec-16        | Total          |
|--------------------|-----------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|----------------|
| 2                  | Officer/Exempt  | 16,694        | 14,625        | 17,131        | 16,799        | 15,732        | 15,626        | 17,513        | 15,114        | 15,986        | 17,110        | 14,944        | 16,897        | 194,171        |
| 3                  | IBEW 125        | 2,624         | 2,800         | 2,825         | 2,774         | 2,648         | 2,956         | 3,288         | 2,752         | 2,987         | 2,757         | 2,996         | 3,339         | 34,745         |
| 4                  | IBEW 659        | 3,225         | 4,058         | 3,190         | 3,373         | 3,173         | 3,625         | 3,828         | 3,480         | 3,618         | 3,341         | 3,324         | 5,678         | 43,914         |
| 5                  | UWUA 197        | 164           | 158           | 148           | 152           | 132           | 157           | 165           | 147           | 173           | 132           | 161           | 316           | 2,007          |
| 8                  | UWUA 127        | 3,921         | 3,871         | 3,974         | 4,399         | 4,065         | 4,166         | 4,376         | 4,089         | 4,470         | 4,300         | 4,060         | 4,495         | 50,186         |
| 9                  | IBEW 57 WY      | 51            | 44            | 52            | 57            | 57            | 69            | 68            | 56            | 71            | 64            | 57            | 59            | 703            |
| 11                 | IBEW 57 PD      | 7,473         | 7,562         | 7,956         | 9,346         | 7,671         | 8,687         | 9,494         | 8,555         | 8,762         | 7,993         | 8,348         | 8,940         | 100,687        |
| 12                 | IBEW 57 PS      | 3,467         | 3,459         | 4,045         | 4,047         | 3,525         | 3,662         | 3,839         | 3,545         | 3,996         | 3,891         | 3,632         | 3,868         | 44,997         |
| 13                 | PCCC Non-Exempt | 671           | 657           | 614           | 648           | 609           | 667           | 670           | 679           | 682           | 610           | 619           | 700           | 7,826          |
| 15                 | IBEW 57 CT      | 344           | 309           | 441           | 483           | 290           | 344           | 367           | 344           | 336           | 352           | 321           | 378           | 4,310          |
| 18                 | Non-Exempt      | 1,120         | 1,005         | 1,166         | 1,139         | 1,161         | 1,182         | 1,187         | 1,049         | 1,047         | 1,100         | 969           | 1,099         | 13,225         |
| <b>Grand Total</b> |                 | <b>39,755</b> | <b>38,549</b> | <b>41,543</b> | <b>43,217</b> | <b>39,063</b> | <b>41,061</b> | <b>44,793</b> | <b>39,810</b> | <b>42,128</b> | <b>41,650</b> | <b>39,432</b> | <b>45,770</b> | <b>496,772</b> |

Ref. 4.3.2

PacifiCorp  
 Results of Operations - December 2015  
 Wage and Employee Benefit Adjustment

Labor Increases - January 2015 through December 2016

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, 2015 is shown as effective on January 1, 2016.

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        |        |        |        |        |        |        |        |        |        |        |        | 2.00%  |
| 4          | IBEW 659        |        |        |        |        | 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 | 2.20%  |        |        |        |        |        |        |        |        |        |        |        |
| 15         | IBEW 57 CT      |        | 2.00%  |        |        |        |        |        |        |        |        |        |        |
| 18         | Non-Exempt      | 2.20%  |        |        |        |        |        |        |        |        |        |        |        |

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12 Months Ending December 2016

| Group Code | Labor Group     | Jan-16 | Feb-16 | Mar-16 | Apr-16 | May-16 | Jun-16 | Jul-16 | Aug-16 | Sep-16 | Oct-16 | Nov-16 | Dec-16 |
|------------|-----------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| 2          | Officer/Exempt  | 2.36%  |        |        |        |        |        |        |        |        |        |        |        |
| 3          | IBEW 125        |        | 2.00%  |        |        |        |        |        |        |        |        |        |        |
| 4          | IBEW 659        |        |        |        |        | 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 | 3.16%  |        |        |        |        |        |        |        |        |        |        |        |
| 15         | IBEW 57 CT      |        | 2.00%  |        |        |        |        |        |        |        |        |        |        |
| 18         | Non-Exempt      | 2.19%  |        |        |        |        |        |        |        |        |        |        |        |

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- (1) Overall actual
- (2) Labor increases supported by union contracts/actual increases
- (3) Contracted labor Increase was effective December 14, 2015, therefore a partial rate increase was observed in the effective month for annualization

**PacifiCorp  
Results of Operations - December 2015  
Wage and Employee Benefit Adjustment**

| <u>Composite Labor Increases</u>   | <u>Amount</u>        | <u>Ref.</u> |
|--|----------------------|-------------|
| Regular Time/Overtime/Premium Pay December 2015 - ACTUAL                   | 485,670,887          | 4.3.2       |
| Regular Time/Overtime/Premium Pay December 2015 - ANNUALIZED<br>% Increase | 487,548,888<br>0.39% | 4.3.2       |
| Regular Time/Overtime/Premium Pay December 2016 - PRO FORMA<br>% Increase  | 496,771,936<br>1.89% | 4.3.2       |

**Miscellaneous Bare Labor Escalation**

| <u>Description</u>        | <u>Account</u> | <u>December 2015<br/>Actuals</u> | <u>Annual<br/>Increase</u> | <u>December 2015<br/>Annualized</u> | <u>Annualization<br/>Adjustment</u> | <u>Pro Forma<br/>Increase</u> | <u>December 2016<br/>Pro Forma</u> | <u>Pro Forma<br/>Adjustment</u> | <u>Ref.</u> |
|---------------------------|----------------|----------------------------------|----------------------------|-------------------------------------|-------------------------------------|-------------------------------|------------------------------------|---------------------------------|-------------|
| Unused Sick Leave Accrual | 5005XX         | 2,672,282                        | 0.39%                      | 2,682,615                           | 10,333                              | 1.89%                         | 2,733,363                          | 50,747                          | 4.3.2       |
| Joint Owner Cutbacks      | 50109X         | (1,202,125)                      | 0.39%                      | (1,206,773)                         | (4,648)                             | 1.89%                         | (1,229,602)                        | (22,829)                        | 4.3.2       |
|                           |                | 1,470,157                        |                            | 1,475,842                           | 5,685                               |                               | 1,503,760                          | 27,919                          |             |

**Annual Incentive Plan Escalation**

| <u>Description</u>                 | <u>Account</u> | <u>December 2015<br/>Actuals</u> | <u>December 2016<br/>Pro Forma</u> | <u>Pro Forma<br/>Adjustment</u> | <u>Ref.</u> |
|------------------------------------|----------------|----------------------------------|------------------------------------|---------------------------------|-------------|
| Annual Incentive Plan Compensation | 500410         | 29,235,580                       | 33,734,033                         | 4,498,453                       | 4.3.2       |



PacifiCorp  
 Results of Operations - December 2015  
 Wage and Employee Benefit Adjustment

| Account | Description                   | A   | B                          | C                             | D  | D - A                | Ref   |
|---------|-------------------------------|---|----------------------------|-------------------------------|--|----------------------|-------|
|         |                               | Actual December 2015 Net of Joint Venture | Actual December 2015 GROSS | Projected December 2016 GROSS | Projected December 2016 Net of Joint Venture | Pro Forma Adjustment |       |
| 50110X  | Pensions                      | 26,690,227                                | 27,426,843                 | 22,355,318                    | 21,754,910                                   | (4,935,317)          | 4.3.2 |
| 501115  | SERP Plan                     | 3,361,650                                 | 3,361,650                  | -                             | -  | (3,361,650)          | 4.3.2 |
| 50115X  | Post Retirement Benefits      | (8,949,662)                               | (9,185,922)                | (9,766,085)                   | (9,514,903)                                  | (565,242)            | 4.3.2 |
| 501160  | Post Employment Benefits      | 6,904,296                                 | 7,124,287                  | 7,287,128                     | 7,062,108                                    | 157,812              | 4.3.2 |
|         | Subtotal                      | 28,006,511                                | 28,726,859                 | 19,876,361                    | 19,302,115                                   | (8,704,396)          | 4.3.2 |
| 501102  | Pension Administration        | 752,394                                   | 775,136                    | 775,136                       | 752,394                                      | -                    | 4.3.2 |
| 50112X  | Medical                       | 52,650,491                                | 54,467,174                 | 63,126,296                    | 61,020,799                                   | 8,370,308            | 4.3.2 |
| 501175  | Dental                        | 3,877,360                                 | 3,998,710                  | 4,286,526                     | 4,156,441                                    | 279,081              | 4.3.2 |
| 501200  | Vision                        | 334,228                                   | 342,751                    | 515,495                       | 502,677                                      | 168,449              | 4.3.2 |
| 50122X  | Life                          | 920,035                                   | 951,766                    | 973,521                       | 941,064                                      | 21,029               | 4.3.2 |
| 501250  | 401(k)                        | 19,533,042                                | 20,192,962                 | 20,617,094                    | 19,943,313                                   | 410,271              | 4.3.2 |
| 501251  | 401(k) Administration         | 30,155                                    | 31,083                     | 31,083                        | 30,155                                       | -                    | 4.3.2 |
| 501252  | 401(k) Fixed                  | 13,678,141                                | 14,213,646                 | 14,538,529                    | 13,990,784                                   | 312,643              | 4.3.2 |
| 501275  | Accidental Death & Disability | 31,543                                    | 31,843                     | 32,571                        | 32,264                                       | 721                  | 4.3.2 |
| 501300  | Long-Term Disability          | 2,798,611                                 | 2,887,882                  | 2,953,891                     | 2,862,579                                    | 63,968               | 4.3.2 |
| 5016XX  | Worker's Compensation         | 2,158,546                                 | 2,221,736                  | 2,272,518                     | 2,207,884                                    | 49,338               | 4.3.2 |
| 502900  | Other Salary Overhead         | 1,191,391                                 | 1,192,309                  | 1,192,309                     | 1,191,391                                    | -                    | 4.3.2 |
|         | Subtotal                      | 97,955,937                                | 101,306,998                | 111,314,969                   | 107,631,746                                  | 9,675,809            | 4.3.2 |
|         | Grand Total                   | <b>125,962,448</b>                        | 130,033,857                | 131,191,330                   | <b>126,933,861</b>                           | <b>971,413</b>       | 4.3.2 |
|         |                               | Ref. 4.3.2                                |                            |                               | Ref. 4.3.2                                   | Ref. 4.3.2           |       |

PacifiCorp  
 Results of Operations December 2015  
 Wage and Employee Benefit Adjustment  
 Payroll Tax Adjustment Calculation

|  | Line No. | Ref          | SOCIAL SEC     | MEDICARE       | TOTAL FICA<br>TAX | Ref          |
|--|----------|--------------|----------------|----------------|-------------------|--------------|
| <b>FICA Calculated on December 2015 Annualized Labor</b> |          |              |                |                |                   |              |
| Annualized Wages Adjustment                              | a        |              | 1,883,686      | 1,883,686      |                   | 4.3.2        |
| Annualized Incentive Adjustment                          | b        |              | -              | -              |                   | 4.3.2        |
|  | c        | a + b        | 1,883,686      | 1,883,686      |                   |              |
| Percentage of eligible wages                             | d        |              | 92.05%         | 100.00%        |                   |              |
| Total eligible wages                                     | e        | c * d        | 1,733,916      | 1,883,686      |                   |              |
| Tax rate   | f        |              | 6.20%          | 1.45%          |                   |              |
| Tax on eligible wages                                    | g        | e * f        | 107,503        | 27,313         |                   |              |
| <b>Total FICA Tax on Annualized Labor</b>                |          | <b>g + k</b> | <b>107,503</b> | <b>27,313</b>  | <b>134,816</b>    | <b>4.3.2</b> |
| <b>FICA Calculated on December 2016 Pro Forma Labor</b>  |          |              |                |                |                   |              |
| Pro Forma Wages Adjustment                               | l        |              | 9,250,966      | 9,250,966      |                   | 4.3.2        |
| Pro Forma Incentive Adjustment                           | m        |              | 4,498,453      | 4,498,453      |                   | 4.3.2        |
|  | n        |              | 13,749,419     | 13,749,419     |                   |              |
| Percentage of eligible wages                             | o        |              | 91.51%         | 100.00%        |                   |              |
| Total eligible wages                                     | p        | n * o        | 12,582,424     | 13,749,419     |                   |              |
| Tax rate   | q        |              | 6.20%          | 1.45%          |                   |              |
| Tax on eligible wages                                    | r        | p * q        | 780,110        | 199,367        |                   |              |
| <b>Total FICA Tax on Pro Forma Labor</b>                 |          | <b>r + v</b> | <b>780,110</b> | <b>199,367</b> | <b>979,477</b>    |              |

| Indicator | Total Company Basis           |                      |            |                               |                      |            |  |                                |
|-----------|-------------------------------|----------------------|------------|-------------------------------|----------------------|------------|--|--------------------------------|
|           | Actual                        |                      | % Of Total | Restating                     |                      | Pro Forma  |  | 12 Months Ending December 2016 |
|           | 12 Months Ended December 2015 | Restating Adjustment |            | 12 Months Ended December 2015 | Pro Forma Adjustment |            |  |                                |
| 500CAGE   | 65,609,588                    | 9.49%                | 191,579    | 65,801,168                    | 1,490,142            | 67,291,310 |  |                                |
| 500CAGW   | 1,998                         | 0.00%                | 6          | 2,004                         | 45                   | 2,049      |  |                                |
| 500JBG    | 7,153,165                     | 1.03%                | 20,887     | 7,174,052                     | 162,465              | 7,336,516  |  |                                |
| 500SG     | 152,120                       | 0.02%                | 444        | 152,565                       | 3,455                | 156,020    |  |                                |
| 501CAEE   | 1,708,467                     | 0.25%                | 4,989      | 1,713,456                     | 38,803               | 1,752,259  |  |                                |
| 501JBE    | 568,764                       | 0.08%                | 1,661      | 570,425                       | 12,918               | 583,343    |  |                                |
| 501SE     | 350,156                       | 0.05%                | 1,022      | 351,178                       | 7,953                | 359,131    |  |                                |
| 500CAEE   | (136,705)                     | -0.02%               | (399)      | (137,104)                     | (3,105)              | (140,209)  |  |                                |
| 510CAGE   | 31,173,673                    | 4.51%                | 91,027     | 31,264,700                    | 708,025              | 31,972,724 |  |                                |
| 510JBG    | 17,452,894                    | 2.52%                | 50,962     | 17,503,857                    | 396,395              | 17,900,251 |  |                                |
| 510CAGW   | (27,163)                      | 0.00%                | (79)       | (27,242)                      | (617)                | (27,859)   |  |                                |
| 535CAGE   | 6,264,423                     | 0.91%                | 18,292     | 6,282,715                     | 142,279              | 6,424,994  |  |                                |
| 535CAGW   | 9,748,828                     | 1.41%                | 28,466     | 9,777,294                     | 221,418              | 9,998,712  |  |                                |
| 541CAGE   | 810,590                       | 0.12%                | 2,367      | 812,957                       | 18,410               | 831,367    |  |                                |
| 541CAGW   | 2,749,552                     | 0.40%                | 8,029      | 2,757,581                     | 62,449               | 2,820,029  |  |                                |
| 546CAGE   | 58,491                        | 0.01%                | 171        | 58,661                        | 1,328                | 59,990     |  |                                |
| 546CAGW   | 18,937                        | 0.00%                | 55         | 18,992                        | 430                  | 19,422     |  |                                |
| 546SG     | 39,008                        | 0.01%                | 114        | 39,122                        | 886                  | 40,008     |  |                                |
| 549CAGE   | 5,658,210                     | 0.82%                | 16,522     | 5,674,732                     | 128,511              | 5,803,243  |  |                                |
| 549CAGW   | 1,613,037                     | 0.23%                | 4,710      | 1,617,747                     | 36,636               | 1,654,382  |  |                                |
| 549SG     | 2,247,995                     | 0.33%                | 6,564      | 2,254,559                     | 51,057               | 2,305,616  |  |                                |
| 551CAGE   | 2,263,998                     | 0.33%                | 6,611      | 2,270,609                     | 51,421               | 2,322,029  |  |                                |
| 551CAGW   | 802,385                       | 0.12%                | 2,343      | 804,728                       | 18,224               | 822,952    |  |                                |
| 557SG     | 26,211,390                    | 3.79%                | 76,537     | 26,287,927                    | 595,320              | 26,883,247 |  |                                |
| 557CAGE   | 7,063,750                     | 1.02%                | 20,626     | 7,084,376                     | 160,434              | 7,244,810  |  |                                |
| 557CAGW   | 128,583                       | 0.02%                | 375        | 128,959                       | 2,920                | 131,879    |  |                                |
| 557JBE    | (6,744)                       | 0.00%                | (20)       | (6,764)                       | (153)                | (6,917)    |  |                                |
| 557JBG    | 1,506,942                     | 0.22%                | 4,400      | 1,511,343                     | 34,226               | 1,545,569  |  |                                |
| 560CAGE   | 3,974,123                     | 0.57%                | 11,604     | 3,985,728                     | 90,261               | 4,075,989  |  |                                |
| 560CAGW   | 373,448                       | 0.05%                | 1,090      | 374,539                       | 8,482                | 383,021    |  |                                |
| 560SG     | 14,103,780                    | 2.04%                | 41,183     | 14,144,963                    | 320,329              | 14,465,292 |  |                                |
| 560JBG    | 48,187                        | 0.01%                | 141        | 48,328                        | 1,094                | 49,422     |  |                                |
| 568CAGE   | (934,373)                     | -0.14%               | (2,728)    | (937,102)                     | (21,222)             | (958,323)  |  |                                |
| 568CAGW   | 1,203,144                     | 0.17%                | 3,513      | 1,206,657                     | 27,326               | 1,233,983  |  |                                |
| 568SG     | 3,289,629                     | 0.48%                | 9,606      | 3,299,234                     | 74,715               | 3,373,949  |  |                                |
| 568JBG    | 57,174                        | 0.01%                | 167        | 57,341                        | 1,299                | 58,640     |  |                                |
| 580CA     | 712,908                       | 0.10%                | 2,082      | 714,989                       | 16,192               | 731,181    |  |                                |
| 580IDU    | 1,249,469                     | 0.18%                | 3,648      | 1,253,117                     | 28,378               | 1,281,495  |  |                                |
| 580OR     | 7,351,500                     | 1.06%                | 21,466     | 7,372,966                     | 166,969              | 7,539,935  |  |                                |
| 580SNPD   | 22,594,225                    | 3.27%                | 65,975     | 22,660,200                    | 513,166              | 23,173,366 |  |                                |
| 580UT     | 9,710,739                     | 1.40%                | 28,355     | 9,739,094                     | 220,553              | 9,959,647  |  |                                |
| 580WA     | 1,569,507                     | 0.23%                | 4,583      | 1,574,090                     | 35,647               | 1,609,737  |  |                                |
| 580WYP    | 2,081,233                     | 0.30%                | 6,077      | 2,087,311                     | 47,270               | 2,134,580  |  |                                |
| 580WYU    | 161,928                       | 0.02%                | 473        | 162,401                       | 3,678                | 166,079    |  |                                |
| 590CA     | 2,399,967                     | 0.35%                | 7,008      | 2,406,975                     | 54,509               | 2,461,484  |  |                                |
| 590IDU    | 2,348,939                     | 0.34%                | 6,859      | 2,355,798                     | 53,350               | 2,409,148  |  |                                |
| 590OR     | 13,107,979                    | 1.90%                | 38,275     | 13,146,254                    | 297,712              | 13,443,966 |  |                                |
| 590SNPD   | 7,599,265                     | 1.10%                | 22,190     | 7,621,454                     | 172,597              | 7,794,051  |  |                                |
| 590UT     | 14,654,705                    | 2.12%                | 42,792     | 14,697,497                    | 332,842              | 15,030,338 |  |                                |
| 590WA     | 1,524,080                     | 0.22%                | 4,450      | 1,528,530                     | 34,615               | 1,563,146  |  |                                |
| 590WYP    | 3,211,627                     | 0.46%                | 9,378      | 3,221,005                     | 72,943               | 3,293,949  |  |                                |
| 590WYU    | 463,684                       | 0.07%                | 1,354      | 465,038                       | 10,531               | 475,569    |  |                                |
| 901CN     | 32,700,088                    | 4.73%                | 95,484     | 32,795,572                    | 742,693              | 33,538,265 |  |                                |
| 901IDU    | 1,537,320                     | 0.22%                | 4,489      | 1,541,809                     | 34,916               | 1,576,725  |  |                                |
| 901CA     | 1,027,065                     | 0.15%                | 2,999      | 1,030,064                     | 23,327               | 1,053,391  |  |                                |
| 901OR     | 8,251,912                     | 1.19%                | 24,096     | 8,276,007                     | 187,420              | 8,463,427  |  |                                |
| 901UT     | 5,255,440                     | 0.76%                | 15,346     | 5,270,786                     | 119,363              | 5,390,149  |  |                                |
| 901WA     | 1,037,041                     | 0.15%                | 3,028      | 1,040,069                     | 23,554               | 1,063,623  |  |                                |
| 901WYP    | 1,027,324                     | 0.15%                | 3,000      | 1,030,324                     | 23,333               | 1,053,657  |  |                                |
| 901WYU    | 204,003                       | 0.03%                | 596        | 204,599                       | 4,633                | 209,232    |  |                                |
| 907CN     | 2,771,001                     | 0.40%                | 8,091      | 2,779,093                     | 62,936               | 2,842,028  |  |                                |
| 907OR     | 1,731,154                     | 0.25%                | 5,055      | 1,736,209                     | 39,318               | 1,775,527  |  |                                |
| 907CA     | 45,039                        | 0.01%                | 132        | 45,170                        | 1,023                | 46,193     |  |                                |
| 907IDU    | 386,611                       | 0.06%                | 1,129      | 387,740                       | 8,781                | 396,521    |  |                                |
| 907OTHER  | 48,647                        | 0.01%                | 142        | 48,789                        | 1,105                | 49,894     |  |                                |
| 907UT     | 2,231,832                     | 0.32%                | 6,517      | 2,238,349                     | 50,690               | 2,289,039  |  |                                |
| 907WA     | 341,328                       | 0.05%                | 997        | 342,325                       | 7,752                | 350,077    |  |                                |
| 907WYP    | 1,124,273                     | 0.16%                | 3,283      | 1,127,556                     | 25,535               | 1,153,091  |  |                                |
| 920CA     | (149,382)                     | -0.02%               | (436)      | (149,818)                     | (3,393)              | (153,211)  |  |                                |

| Indicator            | Total Company Basis              |                |                         |                                  |                         |                                   |  |
|----------------------|----------------------------------|----------------|-------------------------|----------------------------------|-------------------------|-----------------------------------|--|
|                      | Actual                           |                | Restating<br>Adjustment | Restating                        |                         | Pro Forma                         |  |
|                      | 12 Months Ended<br>December 2015 | % Of Total     |                         | 12 Months Ended<br>December 2015 | Pro Forma<br>Adjustment | 12 Months Ending<br>December 2016 |  |
| 920OR                | (1,246,291)                      | -0.18%         | (3,639)                 | (1,249,930)                      | (28,306)                | (1,278,236)                       |  |
| 920SO                | 101,715,095                      | 14.71%         | 297,007                 | 102,012,102                      | 2,310,180               | 104,322,282                       |  |
| 920UT                | 1,335,277                        | 0.19%          | 3,899                   | 1,339,176                        | 30,327                  | 1,369,503                         |  |
| 920WA                | 131,209                          | 0.02%          | 383                     | 131,592                          | 2,980                   | 134,572                           |  |
| 920CAEE              | 18,547                           | 0.00%          | 54                      | 18,601                           | 421                     | 19,023                            |  |
| 920IDU               | 100,404                          | 0.01%          | 293                     | 100,697                          | 2,280                   | 102,978                           |  |
| 920WYP               | 764,978                          | 0.11%          | 2,234                   | 767,212                          | 17,374                  | 784,587                           |  |
| 920WYU               | (7,260)                          | 0.00%          | (21)                    | (7,281)                          | (165)                   | (7,446)                           |  |
| <b>Utility Labor</b> | <b>466,425,856</b>               | <b>67.47%</b>  | <b>1,361,959</b>        | <b>467,787,815</b>               | <b>10,593,587</b>       | <b>478,381,402</b>                |  |
| Non-Utility/Capital  | 224,844,261                      | 32.53%         | 656,543                 | 225,500,804                      | 5,106,722               | 230,607,526                       |  |
| <b>Total</b>         | <b>691,270,117</b>               | <b>100.00%</b> | <b>2,018,502</b>        | <b>693,288,619</b>               | <b>15,700,309</b>       | <b>708,988,928</b>                |  |

PacifiCorp  
Washington Results of Operations - December 2015  
Adjustment by FERC Account - Washington Allocated

| Washington Allocated |           |                                  |            |                         |                                  |         |                         |  |
|----------------------|-----------|----------------------------------|------------|-------------------------|----------------------------------|---------|-------------------------|--|
| Indicator            | WA %      | Actual                           |            | Restating<br>Adjustment | Restating                        |         | Pro Forma<br>Adjustment | Pro Forma<br>12 Months Ending<br>December 2016 |
|                      |           | 12 Months Ended<br>December 2015 | % Of Total |                         | 12 Months Ended<br>December 2015 |         |                         |  |
| 500CAGE              | 0.0000%   | -                                | 0.00%      | -                       | -                                | -       | -                       | -  |
| 500CAGW              | 22.5978%  | 451                              | 0.00%      | 1                       | 453                              | 10      | 463                     |  |
| 500JBG               | 22.4695%  | 1,607,283                        | 5.49%      | 4,693                   | 1,611,976                        | 36,505  | 1,648,481               |  |
| 500SG                | 8.0829%   | 12,296                           | 0.04%      | 36                      | 12,332                           | 279     | 12,611                  |  |
| 501CAEE              | 0.0000%   | -                                | 0.00%      | -                       | -                                | -       | -                       |  |
| 501JBE               | 22.6904%  | 129,055                          | 0.44%      | 377                     | 129,432                          | 2,931   | 132,363                 |  |
| 501SE                | 7.6887%   | 26,923                           | 0.09%      | 79                      | 27,001                           | 611     | 27,613                  |  |
| 500CAEE              | 0.0000%   | -                                | 0.00%      | -                       | -                                | -       | -                       |  |
| 510CAGE              | 0.0000%   | -                                | 0.00%      | -                       | -                                | -       | -                       |  |
| 510JBG               | 22.4695%  | 3,921,584                        | 13.39%     | 11,451                  | 3,933,035                        | 89,068  | 4,022,103               |  |
| 510CAGW              | 22.5978%  | (6,138)                          | -0.02%     | (18)                    | (6,156)                          | (139)   | (6,296)                 |  |
| 535CAGE              | 0.0000%   | -                                | 0.00%      | -                       | -                                | -       | -                       |  |
| 535CAGW              | 22.5978%  | 2,203,018                        | 7.52%      | 6,433                   | 2,209,450                        | 50,036  | 2,259,486               |  |
| 541CAGE              | 0.0000%   | -                                | 0.00%      | -                       | -                                | -       | -                       |  |
| 541CAGW              | 22.5978%  | 621,337                          | 2.12%      | 1,814                   | 623,152                          | 14,112  | 637,264                 |  |
| 546CAGE              | 0.0000%   | -                                | 0.00%      | -                       | -                                | -       | -                       |  |
| 546CAGW              | 22.5978%  | 4,279                            | 0.01%      | 12                      | 4,292                            | 97      | 4,389                   |  |
| 546SG                | 8.0829%   | 3,153                            | 0.01%      | 9                       | 3,162                            | 72      | 3,234                   |  |
| 549CAGE              | 0.0000%   | -                                | 0.00%      | -                       | -                                | -       | -                       |  |
| 549CAGW              | 22.5978%  | 364,510                          | 1.24%      | 1,064                   | 365,575                          | 8,279   | 373,853                 |  |
| 549SG                | 8.0829%   | 181,704                          | 0.62%      | 531                     | 182,234                          | 4,127   | 186,361                 |  |
| 551CAGE              | 0.0000%   | -                                | 0.00%      | -                       | -                                | -       | -                       |  |
| 551CAGW              | 22.5978%  | 181,321                          | 0.62%      | 529                     | 181,851                          | 4,118   | 185,969                 |  |
| 557SG                | 8.0829%   | 2,118,647                        | 7.23%      | 6,186                   | 2,124,833                        | 48,119  | 2,172,953               |  |
| 557CAGE              | 0.0000%   | -                                | 0.00%      | -                       | -                                | -       | -                       |  |
| 557CAGW              | 22.5978%  | 29,057                           | 0.10%      | 85                      | 29,142                           | 660     | 29,802                  |  |
| 557JBE               | 22.6904%  | (1,530)                          | -0.01%     | (4)                     | (1,535)                          | (35)    | (1,569)                 |  |
| 557JBG               | 22.4695%  | 338,603                          | 1.16%      | 989                     | 339,592                          | 7,690   | 347,282                 |  |
| 560CAGE              | 0.0000%   | -                                | 0.00%      | -                       | -                                | -       | -                       |  |
| 560CAGW              | 22.5978%  | 84,391                           | 0.29%      | 246                     | 84,637                           | 1,917   | 86,554                  |  |
| 560SG                | 8.0829%   | 1,139,998                        | 3.89%      | 3,329                   | 1,143,327                        | 25,892  | 1,169,219               |  |
| 560JBG               | 22.4695%  | 10,827                           | 0.04%      | 32                      | 10,859                           | 246     | 11,105                  |  |
| 568CAGE              | 0.0000%   | -                                | 0.00%      | -                       | -                                | -       | -                       |  |
| 568CAGW              | 22.5978%  | 271,884                          | 0.93%      | 794                     | 272,678                          | 6,175   | 278,853                 |  |
| 568SG                | 8.0829%   | 265,898                          | 0.91%      | 776                     | 266,675                          | 6,039   | 272,714                 |  |
| 568JBG               | 22.4695%  | 12,847                           | 0.04%      | 38                      | 12,884                           | 292     | 13,176                  |  |
| 580CA                | 0.0000%   | -                                | 0.00%      | -                       | -                                | -       | -                       |  |
| 580IDU               | 0.0000%   | -                                | 0.00%      | -                       | -                                | -       | -                       |  |
| 580OR                | 0.0000%   | -                                | 0.00%      | -                       | -                                | -       | -                       |  |
| 580SNPD              | 6.4054%   | 1,447,252                        | 4.94%      | 4,226                   | 1,451,478                        | 32,870  | 1,484,348               |  |
| 580UT                | 0.0000%   | -                                | 0.00%      | -                       | -                                | -       | -                       |  |
| 580WA                | 100.0000% | 1,569,507                        | 5.36%      | 4,583                   | 1,574,090                        | 35,647  | 1,609,737               |  |
| 580WYP               | 0.0000%   | -                                | 0.00%      | -                       | -                                | -       | -                       |  |
| 580WYU               | 0.0000%   | -                                | 0.00%      | -                       | -                                | -       | -                       |  |
| 590CA                | 0.0000%   | -                                | 0.00%      | -                       | -                                | -       | -                       |  |
| 590IDU               | 0.0000%   | -                                | 0.00%      | -                       | -                                | -       | -                       |  |
| 590OR                | 0.0000%   | -                                | 0.00%      | -                       | -                                | -       | -                       |  |
| 590SNPD              | 6.4054%   | 486,764                          | 1.66%      | 1,421                   | 488,185                          | 11,056  | 499,241                 |  |
| 590UT                | 0.0000%   | -                                | 0.00%      | -                       | -                                | -       | -                       |  |
| 590WA                | 100.0000% | 1,524,080                        | 5.20%      | 4,450                   | 1,528,530                        | 34,615  | 1,563,146               |  |
| 590WYP               | 0.0000%   | -                                | 0.00%      | -                       | -                                | -       | -                       |  |
| 590WYU               | 0.0000%   | -                                | 0.00%      | -                       | -                                | -       | -                       |  |
| 901CN                | 6.8400%   | 2,236,694                        | 7.64%      | 6,531                   | 2,243,225                        | 50,800  | 2,294,026               |  |
| 901IDU               | 0.0000%   | -                                | 0.00%      | -                       | -                                | -       | -                       |  |
| 901CA                | 0.0000%   | -                                | 0.00%      | -                       | -                                | -       | -                       |  |
| 901OR                | 0.0000%   | -                                | 0.00%      | -                       | -                                | -       | -                       |  |
| 901UT                | 0.0000%   | -                                | 0.00%      | -                       | -                                | -       | -                       |  |
| 901WA                | 100.0000% | 1,037,041                        | 3.54%      | 3,028                   | 1,040,069                        | 23,554  | 1,063,623               |  |
| 901WYP               | 0.0000%   | -                                | 0.00%      | -                       | -                                | -       | -                       |  |
| 901WYU               | 0.0000%   | -                                | 0.00%      | -                       | -                                | -       | -                       |  |
| 907CN                | 6.8400%   | 189,537                          | 0.65%      | 553                     | 190,091                          | 4,305   | 194,395                 |  |
| 907OR                | 0.0000%   | -                                | 0.00%      | -                       | -                                | -       | -                       |  |
| 907CA                | 0.0000%   | -                                | 0.00%      | -                       | -                                | -       | -                       |  |
| 907IDU               | 0.0000%   | -                                | 0.00%      | -                       | -                                | -       | -                       |  |
| 907OTHER             | 0.0000%   | -                                | 0.00%      | -                       | -                                | -       | -                       |  |
| 907UT                | 0.0000%   | -                                | 0.00%      | -                       | -                                | -       | -                       |  |
| 907WA                | 100.0000% | 341,328                          | 1.17%      | 997                     | 342,325                          | 7,752   | 350,077                 |  |
| 907WYP               | 0.0000%   | -                                | 0.00%      | -                       | -                                | -       | -                       |  |
| 920CA                | 0.0000%   | -                                | 0.00%      | -                       | -                                | -       | -                       |  |
| 920OR                | 0.0000%   | -                                | 0.00%      | -                       | -                                | -       | -                       |  |
| 920SO                | 6.6843%   | 6,798,904                        | 23.22%     | 19,853                  | 6,818,756                        | 154,418 | 6,973,175               |  |
| 920UT                | 0.0000%   | -                                | 0.00%      | -                       | -                                | -       | -                       |  |
| 920WA                | 100.0000% | 131,209                          | 0.45%      | 383                     | 131,592                          | 2,980   | 134,572                 |  |

PacifiCorp  
 Washington Results of Operations - December 2015  
 Adjustment by FERC Account - Washington Allocated

| Washington Allocated |         |  |                |                         |   |                         |  |
|----------------------|---------|--|----------------|-------------------------|---|-------------------------|--|
| Indicator            | WA %    | Actual<br>12 Months Ended<br>December 2015 | % Of Total     | Restating<br>Adjustment | Restating<br>12 Months Ended<br>December 2015 | Pro Forma<br>Adjustment | Pro Forma<br>12 Months Ending<br>December 2016 |
| 920CAEE              | 0.0000% | -  | 0.00%          | -                       | -   | -                       | -  |
| 920IDU               | 0.0000% | -  | 0.00%          | -                       | -   | -                       | -  |
| 920WYP               | 0.0000% | -  | 0.00%          | -                       | -   | -                       | -  |
| 920WYU               | 0.0000% | -  | 0.00%          | -                       | -   | -                       | -  |
| <b>Utility Labor</b> |         | <b>29,283,714</b>                          | <b>100.00%</b> | <b>85,508</b>           | <b>29,369,222</b>                             | <b>665,099</b>          | <b>30,034,321</b>                              |
|                      |         |  |                | Ref 4.2                 |   | Ref 4.3                 |  |
| Non-Utility/Capital  |         | -  | 0.00%          | -                       | -   | -                       | -  |
| <b>Total</b>         |         | <b>29,283,714</b>                          | <b>100.00%</b> | <b>85,508</b>           | <b>29,369,222</b>                             | <b>665,099</b>          | <b>30,034,321</b>                              |

|                               | <u>ACCOUNT</u> | <u>Type</u> | <u>TOTAL<br/>COMPANY</u> | <u>FACTOR</u> | <u>FACTOR %</u> | <u>WASHINGTON<br/>ALLOCATED</u> | <u>REF#</u> |
|-------------------------------|----------------|-------------|--------------------------|---------------|-----------------|---------------------------------|-------------|
| <b>Adjustment to Expense:</b> |                |             |                          |               |                 |                                 |             |
| Other Purchased Power         | 557            | RES         | (38,826)                 | SG            | 8.083%          | (3,138)                         | 4.4.1       |
| Other Purchased Power         | 557            | RES         | (3,554,011)              | CAGE          | 0.000%          | -                               | 4.4.1       |
| Other Purchased Power         | 557            | RES         | 3,592,837                | ID            | Situs           | -                               | 4.4.1       |
| Advertising                   | 909            | RES         | (371)                    | CN            | 6.840%          | (25)                            | 4.4.1       |
| Advertising                   | 909            | RES         | 371                      | ID            | Situs           | -                               | 4.4.1       |
|                               |                |             | -                        |               |                 | (3,164)                         |             |

**Description of Adjustment:**

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

**PacifiCorp**  
**Results of Operations - December 2015**  
**Idaho Irrigation Load Control Program**

|  | <u>FERC</u><br><u>Account</u> | <u>Factor</u> | <u>Amount</u>    |          |
|--|-------------------------------|---------------|------------------|----------|
| Idaho Irrigation Load Control Incentive Payments | 557                           | CAGE          | 3,554,011        | Ref. 4.4 |
| Irrigation Load Control Program Costs            | 557                           | SG            | 38,826           | Ref. 4.4 |
| Club/Organization Membership and Expense         | 909                           | CN            | 371              | Ref. 4.4 |
|  |                               |               | <u>3,593,208</u> |          |



| ACCOUNT                             | Type | TOTAL<br>COMPANY | FACTOR | FACTOR % | WASHINGTON<br>ALLOCATED | REF#  |
|-------------------------------------|------|------------------|--------|----------|-------------------------|-------|
| <b>Adjustment to Expense:</b>       |      |                  |        |          |                         |       |
| Reallocate Per Books Legal Expenses |      |                  |        |          |                         |       |
| 501                                 | RES  | 4,300            | JBE    | 22.690%  | 976                     |       |
| 501                                 | RES  | (4,300)          | SE     | 7.689%   | (331)                   |       |
| 557                                 | RES  | 6,500            | CA     | Situs    | -                       |       |
| 557                                 | RES  | 593,957          | CAGE   | 0.000%   | -                       |       |
| 557                                 | RES  | 860,531          | CAGW   | 22.598%  | 194,461                 |       |
| 557                                 | RES  | 19,897           | JBE    | 22.690%  | 4,515                   |       |
| 557                                 | RES  | 2,480            | JBG    | 22.470%  | 557                     |       |
| 557                                 | RES  | 35,825           | OR     | Situs    | -                       |       |
| 557                                 | RES  | (1,685,935)      | SG     | 8.083%   | (136,273)               |       |
| 557                                 | RES  | 148,775          | UT     | Situs    | -                       |       |
| 557                                 | RES  | 17,970           | WY-ALL | Situs    | -                       |       |
| 560                                 | RES  | 411,234          | CAGE   | 0.000%   | -                       |       |
| 560                                 | RES  | (411,234)        | SG     | 8.083%   | (33,240)                |       |
| 566                                 | RES  | 3,856            | CAGE   | 0.000%   | -                       |       |
| 566                                 | RES  | (3,856)          | SG     | 8.083%   | (312)                   |       |
| 588                                 | RES  | 1,185            | CAGE   | 0.000%   | -                       |       |
| 588                                 | RES  | (68,951)         | SNPD   | 6.405%   | (4,417)                 |       |
| 588                                 | RES  | 38,296           | UT     | Situs    | -                       |       |
| 588                                 | RES  | 29,469           | WY-ALL | Situs    | -                       |       |
| 905                                 | RES  | (460)            | CN     | 6.840%   | (31)                    |       |
| 905                                 | RES  | 460              | CAGE   | 0.000%   | -                       |       |
| 923                                 | RES  | 581,366          | CAGE   | 0.000%   | -                       |       |
| 923                                 | RES  | 296,622          | CAGW   | 22.598%  | 67,030                  |       |
| 923                                 | RES  | 21,607           | ID     | Situs    | -                       |       |
| 923                                 | RES  | 3,240            | NUTIL  | 0.000%   | -                       |       |
| 923                                 | RES  | (10,316)         | OR     | Situs    | -                       |       |
| 923                                 | RES  | 228,679          | SG     | 8.083%   | 18,484                  |       |
| 923                                 | RES  | (2,077,421)      | SO     | 6.684%   | (138,860)               |       |
| 923                                 | RES  | 956,265          | UT     | Situs    | -                       |       |
| 925                                 | RES  | -                | CAGW   | 22.598%  | -                       |       |
| 925                                 | RES  | 98,071           | OR     | Situs    | -                       |       |
| 925                                 | RES  | (1,527,685)      | SO     | 6.684%   | (102,114)               |       |
| 925                                 | RES  | 1,429,572        | UT     | Situs    | -                       |       |
| 928                                 | RES  | 353,161          | SG     | 8.083%   | 28,546                  |       |
| 928                                 | RES  | (500,536)        | SO     | 6.684%   | (33,457)                |       |
| 928                                 | RES  | 147,127          | UT     | Situs    | -                       |       |
| 928                                 | RES  | 248              | WY-ALL | Situs    | -                       |       |
|                                     |      | <u>-</u>         |        |          | <u>(134,467)</u>        | 4.5.1 |

**Description of Adjustment**

This adjustment reallocates per books legal expenses in accordance with the stipulation in Docket No. UE-111190 where legal costs are situs assigned to the state to which they pertain to the extent possible. Underlying legal matters are reviewed on a case by case basis to verify whether per books allocation is appropriate. This adjustment then removes any legal expenses deemed to be inaccurately assigned as booked in the base period and 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 | Alloc. Factors % | Legal Expenses to Re-allocate |
| 426          | NUTIL  | 550,999                  | (134,498)                     | 0.0000%          | -                             |
| 426          | OR     | -                        | 134,498                       | 0.0000%          | -                             |
| 501          | CAEE   | 691,121                  | -                             | 0.0000%          | -                             |
| 501          | JBE    | -                        | 4,300                         | 22.6904%         | 976                           |
| 501          | SE     | 4,300                    | (4,300)                       | 7.6887%          | (331)                         |
| 506          | CAGE   | 599                      | -                             | 0.0000%          | -                             |
| 557          | CA     | -                        | 6,500                         | 0.0000%          | -                             |
| 557          | CAGE   | 36,777                   | 593,957                       | 0.0000%          | -                             |
| 557          | CAGW   | -                        | 860,531                       | 22.5978%         | 194,461                       |
| 557          | JBE    | -                        | 19,897                        | 22.6904%         | 4,515                         |
| 557          | JBG    | -                        | 2,480                         | 22.4695%         | 557                           |
| 557          | OR     | -                        | 35,825                        | 0.0000%          | -                             |
| 557          | SG     | 2,599,088                | (1,685,935)                   | 8.0829%          | (136,273)                     |
| 557          | UT     | -                        | 148,775                       | 0.0000%          | -                             |
| 557          | WYP    | -                        | 17,970                        | 0.0000%          | -                             |
| 560          | CAGE   | 8                        | 411,234                       | 0.0000%          | -                             |
| 560          | SG     | 728,427                  | (411,234)                     | 8.0829%          | (33,240)                      |
| 560          | UT     | -                        | -                             | 0.0000%          | -                             |
| 561          | SG     | 899                      | -                             | 8.0829%          | -                             |
| 566          | CAGE   | -                        | 3,856                         | 0.0000%          | -                             |
| 566          | SG     | 21,156                   | (3,856)                       | 8.0829%          | (312)                         |
| 588          | CAGE   | -                        | 1,185                         | 0.0000%          | -                             |
| 588          | SNPD   | 91,782                   | (68,951)                      | 6.4054%          | (4,417)                       |
| 588          | UT     | -                        | 38,296                        | 0.0000%          | -                             |
| 588          | WYP    | -                        | 29,469                        | 0.0000%          | -                             |
| 707          | OTHER  | 7,994                    | -                             | 0.0000%          | -                             |
| 903          | CN     | 22,472                   | -                             | 6.8400%          | -                             |
| 905          | CN     | 19,777                   | (460)                         | 6.8400%          | (31)                          |
| 905          | CAGE   | -                        | 460                           | 0.0000%          | -                             |
| 923          | CAGE   | -                        | 581,366                       | 0.0000%          | -                             |
| 923          | CAGW   | -                        | 296,622                       | 22.5978%         | 67,030                        |
| 923          | IDU    | -                        | 21,607                        | 0.0000%          | -                             |
| 923          | NUTIL  | -                        | 3,240                         | 0.0000%          | -                             |
| 923          | OR     | 41,978                   | (10,316)                      | 0.0000%          | -                             |
| 923          | SG     | -                        | 228,679                       | 8.0829%          | 18,484                        |
| 923          | SO     | 3,409,783                | (2,077,421)                   | 6.6843%          | (138,860)                     |
| 923          | UT     | 7,146                    | 956,265                       | 0.0000%          | -                             |
| 923          | WA     | 140,384                  | -                             | 100.0000%        | -                             |
| 925          | CAGW   | -                        | -                             | 22.5978%         | -                             |
| 925          | OR     | -                        | 98,071                        | 0.0000%          | -                             |
| 925          | SO     | 1,681,760                | (1,527,685)                   | 6.6843%          | (102,114)                     |
| 925          | UT     | -                        | 1,429,572                     | 0.0000%          | -                             |
| 928          | CA     | 267,292                  | -                             | 0.0000%          | -                             |
| 928          | CAEE   | 53,171                   | -                             | 0.0000%          | -                             |
| 928          | IDU    | 3,535                    | -                             | 0.0000%          | -                             |
| 928          | OR     | 624,055                  | -                             | 0.0000%          | -                             |
| 928          | SG     | -                        | 353,161                       | 8.0829%          | 28,546                        |
| 928          | SO     | 666,120                  | (500,536)                     | 6.6843%          | (33,457)                      |
| 928          | UT     | 582,245                  | 147,127                       | 0.0000%          | -                             |
| 928          | WA     | 685,915                  | -                             | 100.0000%        | -                             |
| 928          | WYP    | 336,645                  | 248                           | 0.0000%          | -                             |
| <b>Total</b> |        | <b>13,277,093</b>        | <b>-</b>                      |                  | <b>(134,467)</b>              |
|              |        |                          | <b>Ref. 4.5</b>               |                  | <b>Ref. 4.5</b>               |

|                                 | <u>ACCOUNT</u> | <u>Type</u> | <u>TOTAL<br/>COMPANY</u> | <u>FACTOR</u> | <u>FACTOR %</u> | <u>WASHINGTON<br/>ALLOCATED</u> | <u>REF#</u> |
|---------------------------------|----------------|-------------|--------------------------|---------------|-----------------|---------------------------------|-------------|
| <b>Adjustment to Expense:</b>   |                |             |                          |               |                 |                                 |             |
| Remove DSM Amortization Expense | 908            | RES         | (2,768,173)              | CA            | Situs           | -                               |             |
|                                 | 908            | RES         | (3,835,750)              | ID            | Situs           | -                               |             |
|                                 | 908            | RES         | (22,135,795)             | OR            | Situs           | -                               |             |
|                                 | 908            | RES         | (68,050,713)             | UT            | Situs           | -                               |             |
|                                 | 908            | RES         | (10,509,237)             | WA            | Situs           | (10,509,237)                    |             |
|                                 | 908            | RES         | (5,703,361)              | WY-All        | Situs           | -                               |             |
|                                 |                |             | <u>(113,003,029)</u>     |               |                 | <u>(10,509,237)</u>             | 4.6.1       |
| <b>Adjustment to Tax:</b>       |                |             |                          |               |                 |                                 |             |
| Schedule M Addition             | SCHMAT         | RES         | (1,211,413)              | SO            | 6.684%          | (80,974)                        |             |
| Schedule M Deduction            | SCHMDT         | RES         | (19,513,284)             | SO            | 6.684%          | (1,304,319)                     |             |
|                                 |                |             | <u>(20,724,697)</u>      |               |                 | <u>(1,385,293)</u>              | 4.6.1       |

**Description of Adjustment**

This adjustment removes 12 months ended December 2015 amortizations associated with the Company's Demand-side Management (DSM) programs. The 12 months ended December 2015 revenues are removed through the revenue adjustments. DSM program costs are recovered in each state through separate tariff riders. For Washington, the corresponding Deferred Income Tax Expense and ADIT balances are removed through the Washington Flow-Through Adjustment in Tab 7.

**Remove DSM Amortization Expense:**

| <b>FERC Indicator</b> | <b>Description</b>   | <b>Allocation</b> | <b>Amount</b>      |          |
|-----------------------|----------------------|-------------------|--------------------|----------|
| 908                   | Amortization Expense | CA                | 2,768,173          |          |
| 908                   | Amortization Expense | ID                | 3,835,750          |          |
| 908                   | Amortization Expense | OR                | 22,135,795         |          |
| 908                   | Amortization Expense | UT                | 68,050,713         |          |
| 908                   | Amortization Expense | WA                | 10,509,237         |          |
| 908                   | Amortization Expense | WY                | 5,703,361          |          |
|                       |                      |                   | <u>113,003,029</u> | Ref. 4.6 |

**Remove DSM - Schedule M:**

| <b>FERC Indicator</b> | <b>Description</b>      | <b>Allocation</b> | <b>Amount</b>     |          |
|-----------------------|-------------------------|-------------------|-------------------|----------|
| SCHMAT                | Schedule M - Additions  | SO                | 1,211,413         |          |
| SCHMDT                | Schedule M - Deductions | SO                | 19,513,284        |          |
|                       |                         |                   | <u>20,724,697</u> | Ref. 4.6 |

|                                      | <u>ACCOUNT</u> | <u>Type</u> | <u>TOTAL<br/>COMPANY</u> | <u>FACTOR</u> | <u>FACTOR %</u> | <u>WASHINGTON<br/>ALLOCATED</u> | <u>REF#</u> |
|--------------------------------------|----------------|-------------|--------------------------|---------------|-----------------|---------------------------------|-------------|
| <b>Adjustment to Expense:</b>        |                |             |                          |               |                 |                                 |             |
| Liability Ins. Expense to 6-yr avg.  | 925            | RES         | 11,522,911               | SO            | 6.684%          | 770,222                         | 4.7.1       |
| Property Damage Expense to 6-yr avg. |                |             |                          |               |                 |                                 |             |
| WCA Transmission                     | 571            | RES         | (78,487)                 | CAGW          | 22.598%         | (17,736)                        | 4.7.2       |
| WA Distribution                      | 593            | RES         | (101,121)                | WA            | Situs           | (101,121)                       | 4.7.2       |
| WCA Non-T&D                          | 553            | RES         | 59,579                   | CAGW          | 22.598%         | 13,464                          | 4.7.2       |
| Adj. Premium To Renewed Levels       |                |             |                          |               |                 |                                 |             |
| Liability Insurance                  | 925            | PRO         | 81,233                   | SO            | 6.684%          | 5,430                           | 4.7.3       |
| Property Damage                      | 924            | PRO         | (1,378,798)              | SO            | 6.684%          | (92,162)                        | 4.7.3       |

**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 2015, the 3rd Party Liability Insurance coverage was renewed with a deductible of \$10 million and an increased upper limit of \$540 million. Property Insurance was renewed with a deductible of \$10 million and an upper limit of \$400 million. This adjustment also adjusts premiums to reflect renewed levels. In addition, per order 08 in UE-140762, the injuries and damages adjustment also excludes expense accruals for three relevant incidents.

PacifiCorp  
 Washington Results of Operations - December 2015  
 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>    |
|-------------|-----------------------|-----------------------------|---------------------------------|-----------------------|
| 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             |
| 2015        | 3,738,585             | (6,569,104)                 | -                               | (2,830,519)           |
|             | Six-year average      |                             |                                 | 7,146,720             |
|             | Amount in base period |                             |                                 | (4,376,191)           |
|             | <b>Adjustment</b>     |                             |                                 | <b>11,522,911</b>     |
|             |                       |                             |                                 | <u><u>Ref 4.7</u></u> |

PacifiCorp  
 Results of Operations - December 2015  
 Insurance Expense  
 Property Damage Based on a Six-Year Average

Property damage is based on a six-year average of actual property damage

|   | <u>WA Dist.</u>             | <u>WCA Trans.</u>          | <u>WCA Non T&amp;D</u>   |
|---|-----------------------------|----------------------------|--------------------------|
| <u>Six-year average</u>                           |                             |                            |                          |
| Apr 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                             | 1,227,628                   | 171,900                    | 533,488                  |
| April 2014 - Mar 2015                             | 413,998                     | 410,137                    | 59,644                   |
| 6-Year Average                                    | 607,830                     | 434,203                    | 327,720                  |
| <u>Actual 12 Months Ended December 2015</u>       |                             |                            |                          |
| Jan 2015 - Dec 2015                               | 708,951                     | 512,691                    | 268,141                  |
| Difference in six-year average and 12 ME Dec 2015 | <b>(101,121)</b><br>Ref 4.7 | <b>(78,487)</b><br>Ref 4.7 | <b>59,579</b><br>Ref 4.7 |

**PacifiCorp**  
**Results of Operations - December 2015**  
**Insurance Expense**  
**Adjust Base Period Insurance Premiums to Renewed Level**

Adjusting the insurance premium in the base period to the renewed amount effective October 1, 2015

|                             | <b>Renewed<br/>Premium<br/><u>Oct 2015</u></b> | <b>Included in Results<br/>12 Months Ended<br/><u>Dec-15</u></b> | <b><u>Adjustment</u></b> |                |
|-----------------------------|--|--|--------------------------|----------------|
| Liability Insurance Premium | 2,737,696                                      | 2,656,463  | <b>81,233</b>            | <b>Ref 4.7</b> |
| Property Insurance Premium  | 5,685,600                                      | 7,064,398  | <b>(1,378,798)</b>       | <b>Ref 4.7</b> |

**Insurance Renewal 10/1/2015**

|                             | <b><u>Policy Effective Date</u></b> | <b><u>Policy Limit</u></b> | <b><u>Coverage</u></b>       | <b>Self-Insured<br/><u>Retention</u></b> | <b>Premium<br/>Allocated to<br/><u>PacifiCorp Electric</u></b> |              |
|-----------------------------|-------------------------------------|----------------------------|------------------------------|--|--|--------------|
| General Liability Insurance | 10/1/15 - 10/1/16                   | 540,000,000                | Third Party Liability Losses | 10,000,000                               | 2,737,696  | <b>Above</b> |
| Property Insurance          | 10/1/15 - 10/1/16                   | 400,000,000                | Property/Boiler Machinery    | 10,000,000                               | 5,685,600  | <b>Above</b> |



|                                    | <u>ACCOUNT</u> | <u>Type</u> | <u>TOTAL</u><br><u>COMPANY</u> | <u>FACTOR</u> | <u>FACTOR %</u> | <u>WASHINGTON</u><br><u>ALLOCATED</u> | <u>REF#</u> |
|------------------------------------|----------------|-------------|--------------------------------|---------------|-----------------|---------------------------------------|-------------|
| <b>Adjustment to Expense:</b>      |                |             |                                |               |                 |                                       |             |
| Advertising Expense - Removal      | 909            | RES         | (1,869)                        | CN            | 6.840%          | (128)                                 | 4.8.1       |
| Advertising Expense - Reallocation | 909            | RES         | (143,448)                      | CN            | 6.840%          | (9,812)                               | 4.8.1       |
| Washington Advertising Expense     | 909            | RES         | 12,365                         | WA            | Situs           | 12,365                                | 4.8.1       |
| Oregon Advertising Expense         | 909            | RES         | 8,318                          | OR            | Situs           | -                                     | 4.8.1       |
| California Advertising Expense     | 909            | RES         | 12,224                         | CA            | Situs           | -                                     | 4.8.1       |
| Idaho Advertising Expense          | 909            | RES         | 2,523                          | ID            | Situs           | -                                     | 4.8.1       |
| Wyoming Advertising Expense        | 909            | RES         | 7,801                          | WY-ALL        | Situs           | -                                     | 4.8.1       |
| Utah Advertising Expense           | 909            | RES         | 42,630                         | UT            | Situs           | -                                     | 4.8.1       |
| RMP Advertising Expense            | 909            | RES         | 27,230                         | CAGE          | 0.000%          | -                                     | 4.8.1       |
| PP Advertising Expense             | 909            | RES         | 30,358                         | CAGW          | 22.598%         | 6,860                                 | 4.8.1       |
|                                    |                |             | <u>(1,869)</u>                 |               |                 | <u>9,285</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 2015, this adjustment situs-assigns any costs that can be attributed 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 | Ref |
|------|-----------|----------|------------------------------------|--------|---------------|-----|
| RES  | 9090000   | 530022   | Informational Advertising Services | CN     | 1,869         |     |
|      |           |          |                                    |        | <u>1,869</u>  | 4.8 |

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

| TYPE | FERC Acct | SAP Acct | SAP Acct description               | Factor | Total Company  | Ref |
|------|-----------|----------|------------------------------------|--------|----------------|-----|
| RES  | 9090000   | 530022   | Informational Advertising Services | CN     | 143,448        |     |
|      |           |          |                                    |        | <u>143,448</u> | 4.8 |

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

| TYPE | FERC Acct | SAP Acct | SAP Acct description               | Factor | Total Company  | Ref |
|------|-----------|----------|------------------------------------|--------|----------------|-----|
| RES  | 9090000   | 530022   | Informational Advertising Services | WA     | 12,365         | 4.8 |
| RES  | 9090000   | 530022   | Informational Advertising Services | OR     | 8,318          | 4.8 |
| RES  | 9090000   | 530022   | Informational Advertising Services | CA     | 12,224         | 4.8 |
| RES  | 9090000   | 530022   | Informational Advertising Services | IDU    | 2,523          | 4.8 |
| RES  | 9090000   | 530022   | Informational Advertising Services | WYP    | 7,801          | 4.8 |
| RES  | 9090000   | 530022   | Informational Advertising Services | UT     | 42,630         | 4.8 |
| RES  | 9090000   | 530022   | Informational Advertising Services | CAGE   | 27,230         | 4.8 |
| RES  | 9090000   | 530022   | Informational Advertising Services | CAGW   | 30,358         | 4.8 |
|      |           |          |                                    |        | <u>143,448</u> |     |

|                                      | <u>ACCOUNT</u> | <u>Type</u> | <u>TOTAL<br/>COMPANY</u> | <u>FACTOR</u> | <u>FACTOR %</u> | <u>WASHINGTON<br/>ALLOCATED</u> | <u>REF#</u> |
|--------------------------------------|----------------|-------------|--------------------------|---------------|-----------------|---------------------------------|-------------|
| <b>Adjustment to Expense:</b>        |                |             |                          |               |                 |                                 |             |
| Remove:                              |                |             |                          |               |                 |                                 |             |
| Memberships As Booked                | 930            | RES         | (1,655,679)              | SO            | 6.684%          | (110,670)                       | 4.9.4       |
| Memberships As Booked                | 930            | RES         | (6,803)                  | WA            | Situs           | (6,803)                         | 4.9.4       |
| Total                                |                |             | <u>(1,662,482)</u>       |               |                 | <u>(117,473)</u>                |             |
| Add Back:                            |                |             |                          |               |                 |                                 |             |
| Memberships on State Specific Factor | 930            | RES         | 1,338,379                | SO            | 6.684%          | 89,461                          | 4.9.4       |
| Memberships on State Specific Factor | 930            | RES         | 4,005                    | CA            | Situs           | -                               |             |
| Memberships on State Specific Factor | 930            | RES         | 205,790                  | OR            | Situs           | -                               |             |
| Memberships on State Specific Factor | 930            | RES         | 28,180                   | WA            | Situs           | 28,180                          | 4.9.4       |
| Memberships on State Specific Factor | 930            | RES         | 47,890                   | UT            | Situs           | -                               |             |
| Memberships on State Specific Factor | 930            | RES         | 2,754                    | ID            | Situs           | -                               |             |
| Memberships on State Specific Factor | 930            | RES         | 35,484                   | WY-ALL        | Situs           | -                               |             |
| Total                                |                |             | <u>1,662,482</u>         |               |                 | <u>117,641</u>                  |             |
|                                      |                |             | <u>-</u>                 |               |                 | <u>168</u>                      |             |

**Description of Adjustment**

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

For all system-allocated membership and subscription expenses incurred during the 12 months ended December 2015, this adjustment situs-assigns any costs attributable to a specific jurisdiction.

PacifiCorp  
Washington Results of Operations - December 2015  
Memberships and Subscriptions

| FERC Account                                   | SAP Account | Vendor Name   | Factor As Booked | Situs Reallocated | Amount | Amounts to be Reallocated |
|--|-------------|---|------------------|-------------------|--------|---------------------------|
| <b>National and Regional Trade Memberships</b> |             |   |                  |                   |        |                           |
| 930.2  | 545550      | 2015 GOSH Conference Sponsorship                      | SO               | OR                | 2,500  | 2,500                     |
| 930.2  | 545550      | Albany Area Chamber of Commerce                       | SO               | OR                | 2,060  | 2,060                     |
| 930.2  | 545550      | Albany Downtown Association                           | SO               | OR                | 175    | 175                       |
| 930.2  | 545550      | Albany Rotary Club                                    | SO               | OR                | 270    | 270                       |
| 930.2  | 545550      | Albany-Millersburg Economic Development Corporation   | SO               | OR                | 1,500  | 1,500                     |
| 930.2  | 553110      | Alberta Main Street                                   | OR               | OR                | 2,500  | -                         |
| 930.2  | 553110      | Albina Opportunity Corporation                        | OR               | OR                | 5,000  | -                         |
| 930.2  | 545550      | American Leadership Forum of Oregon                   | SO               | OR                | 5,000  | 5,000                     |
| 930.2  | 545550      | American Wind Energy Association                      | SO               | SO                | 13,779 | 13,779                    |
| 930.2  | 545550      | Associated Oregon Industries                          | SO               | OR                | 28,840 | 28,840                    |
| 930.2  | 545550      | Associated Taxpayers of Idaho                         | SO               | ID                | 850    | 850                       |
| 930.2  | 545550      | Association of Idaho Cities                           | SO               | ID                | 500    | 500                       |
| 930.2  | 545550      | Association of State Dam Safety Officials             | SO               | SO                | 420    | 420                       |
| 930.2  | 545550      | Association of Washington Cities                      | SO               | WA                | 1,000  | 1,000                     |
| 930.2  | 545550      | Astoria Downtown Historic District Association        | SO               | OR                | 500    | 500                       |
| 930.2  | 545550      | Basin Area Chamber of Commerce                        | SO               | WYP               | 180    | 180                       |
| 930.2  | 545550      | Bay Area Chamber of Commerce                          | SO               | CA                | 880    | 880                       |
| 930.2  | 545550      | Bear River Chamber of Commerce                        | SO               | UT                | 95     | 95                        |
| 930.2  | 545550      | Bend Chamber of Commerce                              | SO               | OR                | 1,314  | 1,314                     |
| 930.2  | 553110      | Box Elder Economic Development Alliance               | UT               | UT                | 1,000  | -                         |
| 930.2  | 545550      | Breakfast Exchange Club of Oregon                     | SO               | OR                | 600    | 600                       |
| 930.2  | 545550      | Brigham City Chamber of Commerce                      | SO               | UT                | 240    | 240                       |
| 930.2  | 545550      | Brownsville Chamber of Commerce                       | SO               | OR                | 150    | 150                       |
| 930.2  | 545550      | Buffalo Bill Center of the West                       | SO               | WYP               | 654    | 654                       |
| 930.2  | 545550      | Buffalo Chamber of Commerce                           | SO               | WYP               | 1,750  | 1,750                     |
| 930.2  | 545550      | Butte Valley Chamber of Commerce                      | SO               | CA                | 30     | 30                        |
| 930.2  | 545550      | Cache Chamber of Commerce                             | SO               | UT                | 626    | 626                       |
| 930.2  | 545550      | California Association for Local Economic Development | SO               | CA                | 785    | 785                       |
| 930.2  | 545550      | California Utilities Emergency Association            | SO               | CA                | 500    | 500                       |
| 930.2  | 545550      | Cannon Beach Chamber of Commerce                      | SO               | OR                | 310    | 310                       |
| 930.2  | 545550      | Carbon County Chamber of Commerce                     | SO               | WYP               | 355    | 355                       |
| 930.2  | 545550      | Casper Area Chamber of Commerce                       | SO               | WYP               | 3,580  | 3,580                     |
| 930.2  | 545550      | Cedar City Chamber of Commerce                        | SO               | UT                | 525    | 525                       |
| 930.2  | 553110      | Cedar City Chamber of Commerce                        | UT               | UT                | 500    | -                         |
| 930.2  | 545550      | Central Lions Club                                    | SO               | OR                | 40     | 40                        |
| 930.2  | 545550      | Central Oregon Builders Association                   | SO               | OR                | 415    | 415                       |
| 930.2  | 545550      | Central Point Chamber of Commerce                     | SO               | OR                | 250    | 250                       |
| 930.2  | 545550      | Central Washington Homebuilders, Inc.                 | SO               | WA                | 464    | 464                       |
| 930.2  | 545550      | Chamber of Medford and Jackson County                 | SO               | OR                | 2,247  | 2,247                     |
| 930.2  | 545550      | ChamberWest Regional Chamber of Commerce              | SO               | UT                | 1,000  | 1,000                     |
| 930.2  | 545550      | Cheyenne Rotary Club                                  | SO               | WYP               | 200    | 200                       |
| 930.2  | 545550      | Cheyenne Sunrise Rotary Club                          | SO               | WYP               | 465    | 465                       |
| 930.2  | 545550      | City Club of Portland                                 | OR               | OR                | 190    | -                         |
| 930.2  | 545550      | Clatsop Economic Development Resources                | SO               | OR                | 5,000  | 5,000                     |
| 930.2  | 553110      | Clatsop Economic Development Resources                | OR               | OR                | 1,000  | -                         |
| 930.2  | 545550      | Cody Country Chamber of Commerce                      | SO               | WYP               | 495    | 495                       |
| 930.2  | 545550      | Columbia Corridor Association                         | SO               | OR                | 3,000  | 3,000                     |
| 930.2  | 545550      | Columbia-Willamette Compensation Group                | SO               | SO                | 150    | 150                       |
| 930.2  | 545550      | Converse Area New Development Organization            | SO               | WYP               | 1,500  | 1,500                     |
| 930.2  | 545550      | Coquille Chamber of Commerce                          | SO               | OR                | 145    | 145                       |
| 930.2  | 545550      | Corvallis Chamber of Commerce                         | SO               | OR                | 2,000  | 2,000                     |
| 930.2  | 553110      | Corvallis Chamber of Commerce                         | OR               | OR                | 1,500  | -                         |
| 930.2  | 545550      | Cottage Grove Chamber of Commerce                     | SO               | OR                | 825    | 825                       |
| 930.2  | 545550      | Creswell Chamber of Commerce                          | SO               | OR                | 275    | 275                       |
| 930.2  | 545550      | Crooked River Ranch Chamber of Commerce               | SO               | OR                | 140    | 140                       |
| 930.2  | 545550      | Dallas Area Chamber of Commerce                       | SO               | OR                | 495    | 495                       |
| 930.2  | 545550      | Davis Chamber of Commerce                             | SO               | UT                | 3,695  | 3,695                     |
| 930.2  | 545550      | Dayton Chamber of Commerce                            | SO               | WA                | 400    | 400                       |
| 930.2  | 545550      | Del Norte Chamber of Commerce                         | SO               | CA                | 1,060  | 1,060                     |
| 930.2  | 553110      | Del Norte Chamber of Commerce                         | CA               | CA                | 750    | -                         |
| 930.2  | 545550      | Douglas Chamber of Commerce                           | SO               | WYP               | 500    | 500                       |
| 930.2  | 545550      | Douglas Rotary International                          | SO               | SO                | 130    | 130                       |
| 930.2  | 545550      | Douglas Timer Operators, Inc.                         | SO               | OR                | 570    | 570                       |
| 930.2  | 545009      | Dow Jones and Company Inc.                            | SO               | SO                | 502    | 502                       |
| 930.2  | 545550      | Downtown Corvallis Association                        | SO               | OR                | 100    | 100                       |
| 930.2  | 545550      | Draper Area Chamber of Commerce                       | SO               | UT                | 430    | 430                       |
| 930.2  | 545550      | Dunsmuir Chamber of Commerce                          | SO               | OR                | 100    | 100                       |
| 930.2  | 553110      | Eagle Mountain City                                   | UT               | UT                | 500    | -                         |
| 930.2  | 553110      | Eagle Mountain City Economic Development              | UT               | UT                | 500    | -                         |
| 930.2  | 545550      | Eagle Point Chamber of Commerce                       | SO               | OR                | 200    | 200                       |
| 930.2  | 545550      | Economic Development for Central Oregon               | SO               | OR                | 7,500  | 7,500                     |
| 930.2  | 553110      | Economic Development for Central Oregon               | OR               | OR                | 500    | -                         |

PacifiCorp  
Washington Results of Operations - December 2015  
Memberships and Subscriptions

| FERC Account                                   | SAP Account | Vendor Name  | Factor As Booked | Situs Reallocated | Amount | Amounts to be Reallocated |
|--|-------------|--|------------------|-------------------|--------|---------------------------|
| <b>National and Regional Trade Memberships</b> |             |  |                  |                   |        |                           |
| 930.2  | 545550      | Economic Development in Douglas County                           | SO               | OR                | 2,500  | 2,500                     |
| 930.2  | 553110      | Economic Development in Douglas County                           | OR               | OR                | 500    | -                         |
| 930.2  | 545550      | Emery County Business Chamber                                    | SO               | UT                | 140    | 140                       |
| 930.2  | 545550      | Evanston Chamber of Commerce                                     | SO               | WYP               | 1,000  | 1,000                     |
| 930.2  | 545550      | Evanston Rotary Club   | SO               | WYP               | 320    | 320                       |
| 930.2  | 545550      | Five Trails Rotary Club  | SO               | WYP               | 685    | 685                       |
| 930.2  | 553110      | Four County Economic Development Corporation                     | OR               | OR                | 10,000 | -                         |
| 930.2  | 545550      | Gateway Area Business Association                                | SO               | OR                | 100    | 100                       |
| 930.2  | 545550      | Governors Wind Energy Coalition                                  | SO               | SO                | 1,250  | 1,250                     |
| 930.2  | 545550      | Granger Chamber of Commerce                                      | SO               | WA                | 225    | 225                       |
| 930.2  | 545550      | Grants Pass Chamber of Commerce                                  | SO               | OR                | 1,000  | 1,000                     |
| 930.2  | 545550      | Grants Pass Josephine County Chamber of Commerce                 | SO               | OR                | 1,000  | 1,000                     |
| 930.2  | 545550      | Greater Idaho Falls Chamber of Commerce                          | SO               | ID                | 500    | 500                       |
| 930.2  | 545550      | Greater Medford Rotary   | SO               | OR                | 700    | 700                       |
| 930.2  | 545550      | Greater Smithfield Chamber of Commerce                           | SO               | UT                | 100    | 100                       |
| 930.2  | 545550      | Greater Wapato Chamber of Commerce                               | SO               | WA                | 250    | 250                       |
| 930.2  | 545550      | Greater Yakima Chamber of Commerce                               | SO               | WA                | 3,797  | 3,797                     |
| 930.2  | 545550      | Green River Chamber of Commerce                                  | SO               | WYP               | 550    | 550                       |
| 930.2  | 553110      | Grow Idaho Falls, Inc.   | IDU              | ID                | 1,500  | -                         |
| 930.2  | 545550      | Hood River Chamber of Commerce                                   | SO               | OR                | 675    | 675                       |
| 930.2  | 545550      | Idaho Association of Counties                                    | SO               | ID                | 350    | 350                       |
| 930.2  | 553110      | Idaho Economic Development Association                           | IDU              | ID                | 500    | -                         |
| 930.2  | 545550      | Illinois Valley Chamber of Commerce                              | SO               | SO                | 250    | 250                       |
| 930.2  | 545550      | Illuminating Engineering Society of North America                | SO               | SO                | 170    | 170                       |
| 930.2  | 545550      | Intermountain Electrical Association                             | SO               | SO                | 9,000  | 9,000                     |
| 930.2  | 545550      | International Economic Development Council                       | SO               | SO                | 385    | 385                       |
| 930.2  | 545550      | Jacksonville Chamber of Commerce                                 | SO               | WYP               | 175    | 175                       |
| 930.2  | 553110      | Jefferson County Economic Development                            | OR               | OR                | 2,000  | -                         |
| 930.2  | 545550      | Kemmerer Chamber of Commerce                                     | SO               | WYP               | 650    | 650                       |
| 930.2  | 545550      | Klamath Basin Home Builders Association                          | SO               | OR                | 395    | 395                       |
| 930.2  | 545550      | Klamath Basin Sunrise Rotary                                     | SO               | OR                | 169    | 169                       |
| 930.2  | 545550      | Klamath County Economic Development Association                  | SO               | OR                | 5,000  | 5,000                     |
| 930.2  | 545550      | Klamath Falls Downtown Association                               | SO               | OR                | 500    | 500                       |
| 930.2  | 545550      | Lake County Chamber of Commerce                                  | SO               | OR                | 300    | 300                       |
| 930.2  | 545550      | Lander Chamber of Commerce                                       | SO               | WYP               | 686    | 686                       |
| 930.2  | 545550      | Laramie Area Chamber of Commerce                                 | SO               | WYP               | 1,000  | 1,000                     |
| 930.2  | 545550      | League of Oregon Cities  | SO               | OR                | 400    | 400                       |
| 930.2  | 545550      | Lebanon Area Chamber of Commerce                                 | SO               | OR                | 1,900  | 1,900                     |
| 930.2  | 545550      | Lincoln City Chamber of Commerce                                 | SO               | OR                | 395    | 395                       |
| 930.2  | 545550      | Lincoln County Utility Coordinating Council                      | OR               | OR                | 125    | -                         |
| 930.2  | 545550      | Lincoln County Utility Coordinating Council                      | SO               | OR                | (11)   | (11)                      |
| 930.2  | 545550      | Linn-Benton Utilities Coordinating Council                       | SO               | OR                | 175    | 175                       |
| 930.2  | 553110      | Logan Small Business Development Center                          | UT               | UT                | 1,000  | -                         |
| 930.2  | 553110      | Lost Rivers Economic Development                                 | IDU              | ID                | 150    | -                         |
| 930.2  | 545550      | Lovell Area Chamber of Commerce                                  | SO               | WYP               | 300    | 300                       |
| 930.2  | 545550      | Madras-Jefferson County Chamber of Commerce                      | SO               | OR                | 385    | 385                       |
| 930.2  | 545550      | Medford Rogue Rotary   | SO               | OR                | 220    | 220                       |
| 930.2  | 545550      | Mid-Willamette Utility Coordinating Council                      | SO               | OR                | 52     | 52                        |
| 930.2  | 545550      | Monmouth- Independence Chamber of Commerce                       | SO               | OR                | 1,000  | 1,000                     |
| 930.2  | 545550      | Mount Shasta Chamber of Commerce                                 | SO               | CA                | 250    | 250                       |
| 930.2  | 545550      | Myrtle Creek, Tri City Area Chamber of Commerce                  | SO               | OR                | 200    | 200                       |
| 930.2  | 545550      | North Santiam Chamber of Commerce                                | SO               | OR                | 500    | 500                       |
| 930.2  | 553110      | Northern California Resource Center                              | CA               | CA                | 425    | -                         |
| 930.2  | 553110      | North-Northeast Business Association                             | OR               | OR                | 2,500  | -                         |
| 930.2  | 545550      | Northwest Hydroelectric Association                              | SO               | SO                | 1,000  | 1,000                     |
| 930.2  | 545550      | Oregon Business Association                                      | SO               | OR                | 13,900 | 13,900                    |
| 930.2  | 545550      | Oregon Business Council  | SO               | OR                | 18,126 | 18,126                    |
| 930.2  | 545550      | Oregon Economic Development Association                          | SO               | OR                | 5,000  | 5,000                     |
| 930.2  | 553110      | Oregon Economic Development Association                          | OR               | OR                | 4,500  | -                         |
| 930.2  | 545550      | Oregon Newspaper Publishers Association                          | SO               | OR                | 700    | 700                       |
| 930.2  | 545550      | Oregon State University - Utility Wood Pole Research Cooperative | SO               | OR                | 15,000 | 15,000                    |
| 930.2  | 553110      | Our 42nd Avenue  | SO               | OR                | 1,000  | 1,000                     |
| 930.2  | 545550      | Pacific Northwest Utilities Conference                           | SO               | SO                | 76,715 | 76,715                    |
| 930.2  | 545550      | Park City, Utah Chamber Bureau                                   | SO               | UT                | 229    | 229                       |
| 930.2  | 545550      | Pendleton Chamber of Commerce                                    | SO               | OR                | 635    | 635                       |
| 930.2  | 545550      | Philomath Chamber of Commerce                                    | SO               | OR                | 125    | 125                       |
| 930.2  | 545550      | Pomeroy Chamber of Commerce                                      | SO               | WA                | 150    | 150                       |
| 930.2  | 545550      | Portland Business Alliance                                       | SO               | OR                | 38,200 | 38,200                    |
| 930.2  | 545550      | Powell Valley Chamber of Commerce                                | SO               | WYP               | 750    | 750                       |
| 930.2  | 545550      | Princeville Chamber of Commerce                                  | SO               | OR                | 240    | 240                       |
| 930.2  | 553110      | Princeville Chamber of Commerce                                  | OR               | OR                | 1,000  | -                         |
| 930.2  | 545550      | Rawlins Rotary Club  | SO               | WYP               | 1,290  | 1,290                     |

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Memberships and Subscriptions

| FERC Account                                   | SAP Account | Vendor Name  | Factor As Booked | Situs Reallocated | Amount | Amounts to be Reallocated |
|--|-------------|--|------------------|-------------------|--------|---------------------------|
| <b>National and Regional Trade Memberships</b> |             |  |                  |                   |        |                           |
| 930.2  | 545550      | Rawlins-Carbon County Chamber of Commerce              | SO               | WYP               | 225    | 225                       |
| 930.2  | 545550      | Redmond Chamber of Commerce                            | SO               | OR                | 210    | 210                       |
| 930.2  | 545550      | Redmond Economic Development                           | SO               | OR                | 5,000  | 5,000                     |
| 930.2  | 553110      | Redmond Economic Development                           | OR               | OR                | 2,000  | -                         |
| 930.2  | 545550      | Redmond Executive Association                          | SO               | OR                | 400    | 400                       |
| 930.2  | 545550      | Rexburg Area Chamber of Commerce                       | SO               | ID                | 404    | 404                       |
| 930.2  | 545550      | Richmond Chamber of Commerce                           | SO               | CA                | 250    | 250                       |
| 930.2  | 545550      | Richmond Lions Club                                    | SO               | UT                | 400    | 400                       |
| 930.2  | 545550      | Rigby Chamber of Commerce                              | SO               | ID                | 100    | 100                       |
| 930.2  | 545550      | Riverton Chamber of Commerce                           | SO               | WYP               | 924    | 924                       |
| 930.2  | 545550      | Riverton Rotary Club                                   | SO               | UT                | 640    | 640                       |
| 930.2  | 545550      | Rock Springs Chamber of Commerce                       | SO               | WYP               | 2,875  | 2,875                     |
| 930.2  | 553110      | Rock Springs Chamber of Commerce                       | WYP              | WYP               | 500    | -                         |
| 930.2  | 545550      | Rocky Mountain Electrical League                       | SO               | SO                | 18,000 | 18,000                    |
| 930.2  | 545550      | Rogue River Chamber of Commerce                        | SO               | OR                | 69     | 69                        |
| 930.2  | 545550      | Roseburg Area Chamber of Commerce                      | SO               | OR                | 990    | 990                       |
| 930.2  | 545550      | Rotary Club of Bend                                    | SO               | OR                | 246    | 246                       |
| 930.2  | 545550      | Rotary Club of Grants Pass                             | SO               | OR                | 450    | 450                       |
| 930.2  | 545550      | Rotary Club of Lincoln City                            | SO               | OR                | 321    | 321                       |
| 930.2  | 545550      | Rotary Club of Rogue Valley                            | SO               | OR                | 180    | 180                       |
| 930.2  | 545550      | Rotary Club of Roseburg                                | SO               | OR                | 323    | 323                       |
| 930.2  | 545550      | Rotary Club of Salt Lake City                          | SO               | UT                | 375    | 375                       |
| 930.2  | 545550      | Rotary Club of Sutherlin                               | SO               | OR                | 550    | 550                       |
| 930.2  | 545550      | Round-Up City Development Corporation                  | SO               | OR                | 500    | 500                       |
| 930.2  | 553110      | Rural Development Initiatives                          | CA               | CA                | 5,500  | -                         |
| 930.2  | 545550      | Salina Chamber of Commerce                             | SO               | UT                | 50     | 50                        |
| 930.2  | 545550      | Salt Lake Area Chamber of Commerce                     | SO               | UT                | 27,000 | 27,000                    |
| 930.2  | 545550      | Sandy Area Chamber of Commerce                         | SO               | OR                | 2,750  | 2,750                     |
| 930.2  | 545550      | Selah Chamber of Commerce                              | SO               | WA                | 250    | 250                       |
| 930.2  | 545550      | Shoshoni Chamber of Commerce                           | SO               | WA                | (50)   | (50)                      |
| 930.2  | 545550      | SNL Financial  | SO               | SO                | 2,616  | 2,616                     |
| 930.2  | 545550      | Solar Electric Power Association                       | SO               | SO                | 2,500  | 2,500                     |
| 930.2  | 545550      | South Coast Development Council                        | SO               | OR                | 10,000 | 10,000                    |
| 930.2  | 545550      | South East Washington Economic Development Association | SO               | WA                | 1,500  | 1,500                     |
| 930.2  | 545550      | South Jordan Chamber of Commerce                       | SO               | UT                | 300    | 300                       |
| 930.2  | 545550      | South Lincoln Economic Development Corporation         | SO               | WYP               | 2,000  | 2,000                     |
| 930.2  | 553110      | South Oregon University                                | OR               | OR                | 250    | -                         |
| 930.2  | 545550      | South Salt Lake Chamber of Commerce                    | SO               | UT                | 400    | 400                       |
| 930.2  | 545550      | Southern Oregon Regional Economic Development          | SO               | OR                | 2,500  | 2,500                     |
| 930.2  | 553110      | Southern Oregon Regional Economic Development          | OR               | OR                | 4,000  | -                         |
| 930.2  | 545550      | Southwest Valley Chamber of Commerce                   | SO               | UT                | 350    | 350                       |
| 930.2  | 545550      | Stayton Area Rotary Club                               | SO               | OR                | 225    | 225                       |
| 930.2  | 545550      | Stayton-Sublimity Chamber of Commerce                  | SO               | OR                | 1,510  | 1,510                     |
| 930.2  | 545550      | Strategic Economic Development Corporation             | SO               | OR                | 1,400  | 1,400                     |
| 930.2  | 553110      | Strategic Economic Development Corporation             | OR               | OR                | 5,000  | -                         |
| 930.2  | 545550      | Sublette County Chamber of Commerce                    | SO               | WYP               | 380    | 380                       |
| 930.2  | 545550      | Sunnyside Chamber of Commerce                          | SO               | WA                | 600    | 600                       |
| 930.2  | 545550      | Sutherlin Chamber of Commerce                          | SO               | OR                | 125    | 125                       |
| 930.2  | 545550      | Sweet Home Chamber of Commerce                         | SO               | OR                | 150    | 150                       |
| 930.2  | 553110      | Sweet Home Economic Development Group                  | OR               | OR                | 2,500  | -                         |
| 930.2  | 545550      | Takena Kiwanis   | SO               | OR                | 220    | 220                       |
| 930.2  | 545550      | The City Club of Idaho City, Inc.                      | SO               | ID                | 50     | 50                        |
| 930.2  | 545550      | Thermopolis Chamber of Commerce                        | SO               | WYP               | 395    | 395                       |
| 930.2  | 545550      | Tooele County Chamber of Commerce                      | SO               | UT                | 650    | 650                       |
| 930.2  | 545550      | Toppenish Chamber of Commerce                          | SO               | WA                | 750    | 750                       |
| 930.2  | 545550      | Tri-County Chamber of Commerce                         | SO               | OR                | 250    | 250                       |
| 930.2  | 545550      | Umatilla Chamber of Commerce                           | SO               | OR                | 195    | 195                       |
| 930.2  | 545550      | Umpqua Lions Club                                      | SO               | OR                | 75     | 75                        |
| 930.2  | 553110      | Utah Governor's Economic Summit                        | UT               | UT                | 7,000  | -                         |
| 930.2  | 545550      | Utah Hispanic Chamber of Commerce                      | SO               | UT                | 2,500  | 2,500                     |
| 930.2  | 545550      | Utah Manufacturers Association                         | SO               | UT                | 6,600  | 6,600                     |
| 930.2  | 545550      | Utah Press Association                                 | SO               | UT                | 150    | 150                       |
| 930.2  | 545550      | Utah Water Users' Association                          | SO               | UT                | 500    | 500                       |
| 930.2  | 545550      | Utility Variable-Generation                            | SO               | SO                | 965    | 965                       |
| 930.2  | 545550      | Vernal Area Chamber of Commerce                        | SO               | UT                | 200    | 200                       |
| 930.2  | 545550      | Waitsburg Commercial Club Membership                   | SO               | WA                | 25     | 25                        |
| 930.2  | 545550      | Walla Walla Chamber of Commerce                        | SO               | WA                | 689    | 689                       |
| 930.2  | 545550      | Walla Walla Sunrise Rotary Club                        | SO               | WA                | 163    | 163                       |
| 930.2  | 545550      | Wallowa County Chamber of Commerce                     | SO               | OR                | 150    | 150                       |
| 930.2  | 545550      | Washakie Development Association                       | SO               | WYP               | 500    | 500                       |
| 930.2  | 545550      | Washington Community Development Association           | SO               | WA                | 1,200  | 1,200                     |
| 930.2  | 545550      | Washington Economic Development Association            | SO               | WA                | 900    | 900                       |

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 Memberships and Subscriptions

| FERC Account                                   | SAP Account | Vendor Name  | Factor As Booked | Situs Reallocated | Amount    | Amounts to be Reallocated |
|--|-------------|--|------------------|-------------------|-----------|---------------------------|
| <b>National and Regional Trade Memberships</b> |             |  |                  |                   |           |                           |
| 930.2  | 553110      | Webster Global Site Selectors                                    | OR               | OR                | 2,500     | -                         |
| 930.2  | 545550      | Weed Chamber of Commerce   | SO               | CA                | 250       | 250                       |
| 930.2  | 545550      | West Jordan Chamber of Commerce                                  | SO               | UT                | 695       | 695                       |
| 930.2  | 545550      | Western Energy Institute   | SO               | SO                | 44,988    | 44,988                    |
| 930.2  | 545550      | Western Energy Supply and Transmission Associates                | SO               | SO                | 25,685    | 25,685                    |
| 930.2  | 545550      | Western Governors Association                                    | SO               | SO                | 4,000     | 4,000                     |
| 930.2  | 545550      | Western Labor and Management Public Affairs Committee            | SO               | SO                | 2,000     | 2,000                     |
| 930.2  | 545550      | Woodland Chamber of Commerce                                     | SO               | WA                | 250       | 250                       |
| 930.2  | 545550      | WorldatWork  | SO               | SO                | 350       | 350                       |
| 930.2  | 545550      | Wyoming Association of Municipalities                            | SO               | WYP               | 350       | 350                       |
| 930.2  | 545550      | Wyoming Business Alliance  | SO               | WYP               | 10,000    | 10,000                    |
| 930.2  | 545550      | Wyoming Capitol Club   | SO               | WYP               | 165       | 165                       |
| 930.2  | 545550      | Wyoming Development Association                                  | SO               | WYP               | 80        | 80                        |
| 930.2  | 545550      | Wyoming Economic Development Association                         | SO               | WYP               | 265       | 265                       |
| 930.2  | 553110      | Wyoming Economic Development Association                         | WYP              | WYP               | 3,500     | -                         |
| 930.2  | 545550      | Wyoming Heritage Foundation                                      | SO               | WYP               | 240       | 240                       |
| 930.2  | 545550      | Yakima County Development Association                            | SO               | WA                | 7,500     | 7,500                     |
| 930.2  | 553110      | Yakima County Development Association                            | WA               | WA                | 4,500     | 4,500                     |
| 930.2  | 545550      | Yakima Sunrise Rotary Club                                       | SO               | WA                | 67        | 67                        |
| 930.2  | 545550      | Yakima Sunrise Rotary Club                                       | WA               | WA                | 303       | 303                       |
| 930.2  | 545550      | Yakima Valley Tourism  | SO               | WA                | 1,022     | 1,022                     |
| 930.2  | 545550      | Zillah Chamber of Commerce                                       | SO               | WA                | 225       | 225                       |
|  |             |  |                  |                   | 597,847   | 526,957                   |
| <b>Industry Association Dues</b>               |             |  |                  |                   |           |                           |
| 930.2  | 545550      | Centre for Energy Advancement through Technological Innovation   | SO               | SO                | 47,300    | 47,300                    |
| 930.2  | 545550      | Edison Electric Institute  | SO               | SO                | 927,754   | 927,754                   |
| 930.2  | 545550      | National Automated Clearing House                                | SO               | SO                | 8,000     | 8,000                     |
| 930.2  | 545550      | National Coal Transportation Association                         | SO               | SO                | 1,600     | 1,600                     |
| 930.2  | 545550      | National Electric Energy Testing Research and Application Center | SO               | SO                | 85,250    | 85,250                    |
| 930.2  | 545550      | National Joint Utilities Notification System                     | SO               | SO                | 10,500    | 10,500                    |
| 930.2  | 545550      | North American Transmission Forum, Inc.                          | SO               | SO                | 53,121    | 53,121                    |
| 930.2  | 545550      | Northwest Energy Efficiency Council                              | WA               | WA                | 2,000     | 2,000                     |
|  |             |  |                  |                   | 1,135,525 | 1,135,525                 |

**SUMMARY**

**Memberships as Booked**

| Account | Factor | Amount    |         |
|---------|--------|-----------|---------|
| 930.2   | SO     | 1,655,679 | Ref 4.9 |
| 930.2   | WA     | 6,803     | Ref 4.9 |
|         |        | 1,662,482 |         |

**Reallocated Memberships with Situs Assignment**

| Account | Factor | Amount    |         |
|---------|--------|-----------|---------|
| 930.2   | SO     | 1,338,379 | Ref 4.9 |
| 930.2   | CA     | 4,005     | Ref 4.9 |
| 930.2   | OR     | 205,790   | Ref 4.9 |
| 930.2   | WA     | 28,180    | Ref 4.9 |
| 930.2   | UT     | 47,890    | Ref 4.9 |
| 930.2   | ID     | 2,754     | Ref 4.9 |
| 930.2   | WYP    | 35,484    | Ref 4.9 |
|         |        | 1,662,482 | Ref 4.9 |

|                               | <u>ACCOUNT</u> | <u>Type</u> | <u>TOTAL<br/>COMPANY</u> | <u>FACTOR</u> | <u>FACTOR %</u> | <u>WASHINGTON<br/>ALLOCATED</u> | <u>REF#</u> |
|-------------------------------|----------------|-------------|--------------------------|---------------|-----------------|---------------------------------|-------------|
| <b>Adjustment to Expense:</b> |                |             |                          |               |                 |                                 |             |
| Uncollectible Expense         | 904            | RES         | 339,841                  | WA            | Situs           | 339,841                         | 4.10.1      |

**Description of Adjustment**

This adjusts the Company's actual December 2015 uncollectible accounts to a four-year average by applying the four-year average unadjusted uncollectible rate (unadjusted uncollectible accounts expense/unadjusted general business revenues) to the normalized level of general business revenues. The use of the four-year average uncollectible rate was agreed to by the Company in rebuttal of the 2013 Rate Case Docket UE-130043 and included in the final revenue requirement calculations approved by the Commission in both the Company's 2013 and 2014 general rate cases.



PacifiCorp  
 Washington Results of Operations - December 2015  
 Revenue Sensitive Items and Uncollectible Expense

| 12 Months Ended | WA FERC Account 904 | General Business Revenues |
|-----------------|---------------------|---------------------------|
| Dec-12          | 1,919,394           | 306,971,931               |
| Dec-13          | 1,541,438           | 317,700,180               |
| Dec-14          | 1,412,527           | 323,606,694               |
| Dec-15          | 1,314,420           | 343,273,558               |

Ref 2.14      Ref 2.3

| Line | Description  | 4 Year Average |
|------|--|----------------|
| 1    | Unadjusted Revenue                                 | 322,888,091    |
| 2    | Per Books Uncollectible Expense                    | 1,546,945      |
| 3    | Uncollectible % ( Line 2 / Line 1)                 | <b>0.4791%</b> |
| 4    | Normalized Revenue                                 | 335,695,779    |
| 5    | Normalizing Adjustments                            | (9,592,135)    |
| 6    | General Business Revenues before Adjustments       | 345,287,914    |
| 7    | Normalized Uncollectible Expense (Line 3 * Line 4) | 1,654,261      |
| 8    | Per Books Uncollectible Expense                    | 1,314,420      |
| 9    | <b>Adjustment to Uncollectible Expense</b>         | <b>339,841</b> |

Ref 3.1.1, Col. J  
 Ref 3.1.1, Col. D  
 Above  
 Ref. 4.10



|                               | 5.1               | 5.2                 | 0            | 0      | 0      | 0      |
|-------------------------------|-------------------|---------------------|--------------|--------|--------|--------|
|                               | Net Power Costs - |                     |              |        |        |        |
| Total Normalized              | Normalizing       | Colstrip #3 Removal | 0            | 0      | 0      | 0      |
| 1 Operating Revenues:         |                   |                     |              |        |        |        |
| 2 General Business Revenues   | -                 | -                   | -            | -      | -      | -      |
| 3 Interdepartmental           | -                 | -                   | -            | -      | -      | -      |
| 4 Special Sales               | -                 | -                   | -            | -      | -      | -      |
| 5 Other Operating Revenues    | -                 | -                   | -            | -      | -      | -      |
| 6 Total Operating Revenues    | -                 | -                   | -            | -      | -      | -      |
| 7                             |                   |                     |              |        |        |        |
| 8 Operating Expenses:         |                   |                     |              |        |        |        |
| 9 Steam Production            | -                 | -                   | -            | -      | -      | -      |
| 10 Nuclear Production         | -                 | -                   | -            | -      | -      | -      |
| 11 Hydro Production           | -                 | -                   | -            | -      | -      | -      |
| 12 Other Power Supply         | (4,763,295)       | (4,763,295)         | -            | -      | -      | -      |
| 13 Transmission               | -                 | -                   | -            | -      | -      | -      |
| 14 Distribution               | -                 | -                   | -            | -      | -      | -      |
| 15 Customer Accounting        | -                 | -                   | -            | -      | -      | -      |
| 16 Customer Service & Info    | -                 | -                   | -            | -      | -      | -      |
| 17 Sales                      | -                 | -                   | -            | -      | -      | -      |
| 18 Administrative & General   | -                 | -                   | -            | -      | -      | -      |
| 19 Total O&M Expenses         | (4,763,295)       | (4,763,295)         | -            | -      | -      | -      |
| 20 Depreciation               | (615,690)         | -                   | (615,690)    | -      | -      | -      |
| 21 Amortization               | -                 | -                   | -            | -      | -      | -      |
| 22 Taxes Other Than Income    | (47,153)          | -                   | (47,153)     | -      | -      | -      |
| 23 Income Taxes: Federal      | 1,698,604         | 1,667,153           | 31,450       | -      | -      | -      |
| 24 State                      | -                 | -                   | -            | -      | -      | -      |
| 25 Deferred Income Taxes      | 197,647           | -                   | 197,647      | -      | -      | -      |
| 26 Investment Tax Credit Adj. | -                 | -                   | -            | -      | -      | -      |
| 27 Misc Revenue & Expense     | -                 | -                   | -            | -      | -      | -      |
| 28 Total Operating Expenses:  | (3,529,887)       | (3,096,142)         | (433,745)    | -      | -      | -      |
| 29                            |                   |                     |              |        |        |        |
| 30 Operating Rev For Return:  | 3,529,887         | 3,096,142           | 433,745      | -      | -      | -      |
| 31                            |                   |                     |              |        |        |        |
| 32 Rate Base:                 |                   |                     |              |        |        |        |
| 33 Electric Plant In Service  | (28,128,111)      | -                   | (28,128,111) | -      | -      | -      |
| 34 Plant Held for Future Use  | -                 | -                   | -            | -      | -      | -      |
| 35 Misc Deferred Debits       | -                 | -                   | -            | -      | -      | -      |
| 36 Elec Plant Acq Adj         | -                 | -                   | -            | -      | -      | -      |
| 37 Nuclear Fuel               | -                 | -                   | -            | -      | -      | -      |
| 38 Prepayments                | -                 | -                   | -            | -      | -      | -      |
| 39 Fuel Stock                 | -                 | -                   | -            | -      | -      | -      |
| 40 Material & Supplies        | -                 | -                   | -            | -      | -      | -      |
| 41 Working Capital            | -                 | -                   | -            | -      | -      | -      |
| 42 Weatherization Loans       | -                 | -                   | -            | -      | -      | -      |
| 43 Misc Rate Base             | -                 | -                   | -            | -      | -      | -      |
| 44 Total Electric Plant:      | (28,128,111)      | -                   | (28,128,111) | -      | -      | -      |
| 45                            |                   |                     |              |        |        |        |
| 46 Deductions:                |                   |                     |              |        |        |        |
| 47 Accum Prov For Deprec      | 19,149,144        | -                   | 19,149,144   | -      | -      | -      |
| 48 Accum Prov For Amort       | -                 | -                   | -            | -      | -      | -      |
| 49 Accum Def Income Tax       | 1,153,630         | -                   | 1,153,630    | -      | -      | -      |
| 50 Unamortized ITC            | -                 | -                   | -            | -      | -      | -      |
| 51 Customer Adv For Const     | -                 | -                   | -            | -      | -      | -      |
| 52 Customer Service Deposits  | -                 | -                   | -            | -      | -      | -      |
| 53 Miscellaneous Deductions   | -                 | -                   | -            | -      | -      | -      |
| 54                            |                   |                     |              |        |        |        |
| 55 Total Deductions:          | 20,302,774        | -                   | 20,302,774   | -      | -      | -      |
| 56                            |                   |                     |              |        |        |        |
| 57 Total Rate Base:           | (7,825,337)       | -                   | (7,825,337)  | -      | -      | -      |
| 58                            |                   |                     |              |        |        |        |
| 59                            |                   |                     |              |        |        |        |
| 60 Estimated ROE impact       | 1.008%            | 0.754%              | 0.246%       | 0.000% | 0.000% | 0.000% |
| 61 Estimated Price Change     | (6,620,455)       | (4,990,477)         | (1,629,978)  | -      | -      | -      |
| 62                            |                   |                     |              |        |        |        |
| 63                            |                   |                     |              |        |        |        |
| 64 TAX CALCULATION:           |                   |                     |              |        |        |        |
| 65                            |                   |                     |              |        |        |        |
| 66 Operating Revenue          | 5,426,138         | 4,763,295           | 662,842      | -      | -      | -      |
| 67 Other Deductions           | -                 | -                   | -            | -      | -      | -      |
| 68 Interest (AFUDC)           | -                 | -                   | -            | -      | -      | -      |
| 69 Interest                   | -                 | -                   | -            | -      | -      | -      |
| 70 Schedule "M" Additions     | (52,188)          | -                   | (52,188)     | -      | -      | -      |
| 71 Schedule "M" Deductions    | 520,796           | -                   | 520,796      | -      | -      | -      |
| 72 Income Before Tax          | 4,853,153         | 4,763,295           | 89,858       | -      | -      | -      |
| 73                            |                   |                     |              |        |        |        |
| 74 State Income Taxes         | -                 | -                   | -            | -      | -      | -      |
| 75                            |                   |                     |              |        |        |        |
| 76 Taxable Income             | 4,853,153         | 4,763,295           | 89,858       | -      | -      | -      |
| 77                            |                   |                     |              |        |        |        |
| 78 Federal Income Taxes       | 1,698,604         | 1,667,153           | 31,450       | -      | -      | -      |

|                               | 5.1               | 5.2                 | 0            | 0      | 0      | 0      |
|-------------------------------|-------------------|---------------------|--------------|--------|--------|--------|
|                               | Net Power Costs - |                     |              |        |        |        |
| Total Normalized              | Normalizing       | Colstrip #3 Removal | 0            | 0      | 0      | 0      |
| 1 Operating Revenues:         |                   |                     |              |        |        |        |
| 2 General Business Revenues   | -                 | -                   | -            | -      | -      | -      |
| 3 Interdepartmental           | -                 | -                   | -            | -      | -      | -      |
| 4 Special Sales               | -                 | -                   | -            | -      | -      | -      |
| 5 Other Operating Revenues    | -                 | -                   | -            | -      | -      | -      |
| 6 Total Operating Revenues    | -                 | -                   | -            | -      | -      | -      |
| 7                             |                   |                     |              |        |        |        |
| 8 Operating Expenses:         |                   |                     |              |        |        |        |
| 9 Steam Production            | -                 | -                   | -            | -      | -      | -      |
| 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               | (615,690)         | -                   | (615,690)    | -      | -      | -      |
| 21 Amortization               | -                 | -                   | -            | -      | -      | -      |
| 22 Taxes Other Than Income    | (47,153)          | -                   | (47,153)     | -      | -      | -      |
| 23 Income Taxes: Federal      | 31,450            | -                   | 31,450       | -      | -      | -      |
| 24 State                      | -                 | -                   | -            | -      | -      | -      |
| 25 Deferred Income Taxes      | 197,647           | -                   | 197,647      | -      | -      | -      |
| 26 Investment Tax Credit Adj. | -                 | -                   | -            | -      | -      | -      |
| 27 Misc Revenue & Expense     | -                 | -                   | -            | -      | -      | -      |
| 28 Total Operating Expenses:  | (433,745)         | -                   | (433,745)    | -      | -      | -      |
| 29                            |                   |                     |              |        |        |        |
| 30 Operating Rev For Return:  | 433,745           | -                   | 433,745      | -      | -      | -      |
| 31                            |                   |                     |              |        |        |        |
| 32 Rate Base:                 |                   |                     |              |        |        |        |
| 33 Electric Plant In Service  | (28,128,111)      | -                   | (28,128,111) | -      | -      | -      |
| 34 Plant Held for Future Use  | -                 | -                   | -            | -      | -      | -      |
| 35 Misc Deferred Debits       | -                 | -                   | -            | -      | -      | -      |
| 36 Elec Plant Acq Adj         | -                 | -                   | -            | -      | -      | -      |
| 37 Nuclear Fuel               | -                 | -                   | -            | -      | -      | -      |
| 38 Prepayments                | -                 | -                   | -            | -      | -      | -      |
| 39 Fuel Stock                 | -                 | -                   | -            | -      | -      | -      |
| 40 Material & Supplies        | -                 | -                   | -            | -      | -      | -      |
| 41 Working Capital            | -                 | -                   | -            | -      | -      | -      |
| 42 Weatherization Loans       | -                 | -                   | -            | -      | -      | -      |
| 43 Misc Rate Base             | -                 | -                   | -            | -      | -      | -      |
| 44 Total Electric Plant:      | (28,128,111)      | -                   | (28,128,111) | -      | -      | -      |
| 45                            |                   |                     |              |        |        |        |
| 46 Deductions:                |                   |                     |              |        |        |        |
| 47 Accum Prov For Deprec      | 19,149,144        | -                   | 19,149,144   | -      | -      | -      |
| 48 Accum Prov For Amort       | -                 | -                   | -            | -      | -      | -      |
| 49 Accum Def Income Tax       | 1,153,630         | -                   | 1,153,630    | -      | -      | -      |
| 50 Unamortized ITC            | -                 | -                   | -            | -      | -      | -      |
| 51 Customer Adv For Const     | -                 | -                   | -            | -      | -      | -      |
| 52 Customer Service Deposits  | -                 | -                   | -            | -      | -      | -      |
| 53 Miscellaneous Deductions   | -                 | -                   | -            | -      | -      | -      |
| 54                            |                   |                     |              |        |        |        |
| 55 Total Deductions:          | 20,302,774        | -                   | 20,302,774   | -      | -      | -      |
| 56                            |                   |                     |              |        |        |        |
| 57 Total Rate Base:           | (7,825,337)       | -                   | (7,825,337)  | -      | -      | -      |
| 58                            |                   |                     |              |        |        |        |
| 59                            |                   |                     |              |        |        |        |
| 60 Estimated ROE impact       | 0.246%            | 0.000%              | 0.246%       | 0.000% | 0.000% | 0.000% |
| 61 Estimated Price Change     | (1,629,978)       | -                   | (1,629,978)  | -      | -      | -      |
| 62                            |                   |                     |              |        |        |        |
| 63                            |                   |                     |              |        |        |        |
| 64 TAX CALCULATION:           |                   |                     |              |        |        |        |
| 65                            |                   |                     |              |        |        |        |
| 66 Operating Revenue          | 662,842           | -                   | 662,842      | -      | -      | -      |
| 67 Other Deductions           | -                 | -                   | -            | -      | -      | -      |
| 68 Interest (AFUDC)           | -                 | -                   | -            | -      | -      | -      |
| 69 Interest                   | -                 | -                   | -            | -      | -      | -      |
| 70 Schedule "M" Additions     | (52,188)          | -                   | (52,188)     | -      | -      | -      |
| 71 Schedule "M" Deductions    | 520,796           | -                   | 520,796      | -      | -      | -      |
| 72 Income Before Tax          | 89,858            | -                   | 89,858       | -      | -      | -      |
| 73                            |                   |                     |              |        |        |        |
| 74 State Income Taxes         | -                 | -                   | -            | -      | -      | -      |
| 75                            |                   |                     |              |        |        |        |
| 76 Taxable Income             | 89,858            | -                   | 89,858       | -      | -      | -      |
| 77                            |                   |                     |              |        |        |        |
| 78 Federal Income Taxes       | 31,450            | -                   | 31,450       | -      | -      | -      |

|                               | 5.1               | 5.2                 | 0      | 0      | 0      | 0      |
|-------------------------------|-------------------|---------------------|--------|--------|--------|--------|
|                               | Net Power Costs - |                     |        |        |        |        |
| Total Normalized              | Normalizing       | Colstrip #3 Removal | 0      | 0      | 0      | 0      |
| 1 Operating Revenues:         |                   |                     |        |        |        |        |
| 2 General Business Revenues   | -                 | -                   | -      | -      | -      | -      |
| 3 Interdepartmental           | -                 | -                   | -      | -      | -      | -      |
| 4 Special Sales               | -                 | -                   | -      | -      | -      | -      |
| 5 Other Operating Revenues    | -                 | -                   | -      | -      | -      | -      |
| 6 Total Operating Revenues    | -                 | -                   | -      | -      | -      | -      |
| 7                             |                   |                     |        |        |        |        |
| 8 Operating Expenses:         |                   |                     |        |        |        |        |
| 9 Steam Production            | -                 | -                   | -      | -      | -      | -      |
| 10 Nuclear Production         | -                 | -                   | -      | -      | -      | -      |
| 11 Hydro Production           | -                 | -                   | -      | -      | -      | -      |
| 12 Other Power Supply         | (4,763,295)       | (4,763,295)         | -      | -      | -      | -      |
| 13 Transmission               | -                 | -                   | -      | -      | -      | -      |
| 14 Distribution               | -                 | -                   | -      | -      | -      | -      |
| 15 Customer Accounting        | -                 | -                   | -      | -      | -      | -      |
| 16 Customer Service & Info    | -                 | -                   | -      | -      | -      | -      |
| 17 Sales                      | -                 | -                   | -      | -      | -      | -      |
| 18 Administrative & General   | -                 | -                   | -      | -      | -      | -      |
| 19 Total O&M Expenses         | (4,763,295)       | (4,763,295)         | -      | -      | -      | -      |
| 20 Depreciation               | -                 | -                   | -      | -      | -      | -      |
| 21 Amortization               | -                 | -                   | -      | -      | -      | -      |
| 22 Taxes Other Than Income    | -                 | -                   | -      | -      | -      | -      |
| 23 Income Taxes: Federal      | 1,667,153         | 1,667,153           | -      | -      | -      | -      |
| 24 State                      | -                 | -                   | -      | -      | -      | -      |
| 25 Deferred Income Taxes      | -                 | -                   | -      | -      | -      | -      |
| 26 Investment Tax Credit Adj. | -                 | -                   | -      | -      | -      | -      |
| 27 Misc Revenue & Expense     | -                 | -                   | -      | -      | -      | -      |
| 28 Total Operating Expenses:  | (3,096,142)       | (3,096,142)         | -      | -      | -      | -      |
| 29                            |                   |                     |        |        |        |        |
| 30 Operating Rev For Return:  | 3,096,142         | 3,096,142           | -      | -      | -      | -      |
| 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       | 0.718%            | 0.718%              | 0.000% | 0.000% | 0.000% | 0.000% |
| 61 Estimated Price Change     | (4,990,477)       | (4,990,477)         | -      | -      | -      | -      |
| 62                            |                   |                     |        |        |        |        |
| 63                            |                   |                     |        |        |        |        |
| 64 TAX CALCULATION:           |                   |                     |        |        |        |        |
| 65                            |                   |                     |        |        |        |        |
| 66 Operating Revenue          | 4,763,295         | 4,763,295           | -      | -      | -      | -      |
| 67 Other Deductions           | -                 | -                   | -      | -      | -      | -      |
| 68 Interest (AFUDC)           | -                 | -                   | -      | -      | -      | -      |
| 69 Interest                   | -                 | -                   | -      | -      | -      | -      |
| 70 Schedule "M" Additions     | -                 | -                   | -      | -      | -      | -      |
| 71 Schedule "M" Deductions    | -                 | -                   | -      | -      | -      | -      |
| 72 Income Before Tax          | 4,763,295         | 4,763,295           | -      | -      | -      | -      |
| 73                            |                   |                     |        |        |        |        |
| 74 State Income Taxes         | -                 | -                   | -      | -      | -      | -      |
| 75                            |                   |                     |        |        |        |        |
| 76 Taxable Income             | 4,763,295         | 4,763,295           | -      | -      | -      | -      |
| 77                            |                   |                     |        |        |        |        |
| 78 Federal Income Taxes       | 1,667,153         | 1,667,153           | -      | -      | -      | -      |

|  | <u>ACCOUNT</u> | <u>Type</u> | <u>TOTAL<br/>COMPANY</u> | <u>FACTOR</u> | <u>FACTOR %</u> | <u>WASHINGTON<br/>ALLOCATED</u> | <u>REF#</u> |
|--|----------------|-------------|--------------------------|---------------|-----------------|---------------------------------|-------------|
| <b>Adjustment to Expense:</b>                      |                |             |                          |               |                 |                                 |             |
| <b>Sales for Resale (Account 447)</b>              |                |             |                          |               |                 |                                 |             |
|  | 447NPC         | PRO         |                          | CAGW          | 22.598%         | -                               | 5.1.1       |
|  | 447NPC         | PRO         |                          | CAGW          | 22.598%         | -                               | 5.1.1       |
|  | 447NPC         | PRO         |                          | CAEW          | 22.820%         | -                               | 5.1.1       |
|  |                |             | <u>-</u>                 |               |                 | <u>-</u>                        |             |
| <b>Purchased Power (Account 555)</b>               |                |             |                          |               |                 |                                 |             |
|  | 555NPC         | PRO         |                          | CAGW          | 22.598%         | -                               | 5.1.1       |
|  | 555NPC         | PRO         |                          | CAEW          | 22.820%         | -                               | 5.1.1       |
|  | 555NPC         | PRO         |                          | WA            | Situs           | -                               | 5.1.1       |
|  | 555NPC         | PRO         | (21,078,609)             | CAGW          | 22.598%         | (4,763,295)                     | 5.1.1       |
|  | 555NPC         | PRO         |                          | CAGW          | 22.598%         | -                               | 5.1.1       |
|  |                |             | <u>(21,078,609)</u>      |               |                 | <u>(4,763,295)</u>              |             |
| <b>Wheeling (Account 565)</b>                      |                |             |                          |               |                 |                                 |             |
|  | 565NPC         | PRO         |                          | CAGW          | 22.598%         | -                               | 5.1.1       |
|  | 565NPC         | PRO         |                          | CAGW          | 22.598%         | -                               | 5.1.1       |
|  | 565NPC         | PRO         |                          | CAEW          | 22.820%         | -                               | 5.1.1       |
|  |                |             | <u>-</u>                 |               |                 | <u>-</u>                        |             |
| <b>Fuel Expense (Accounts 501 and 547)</b>         |                |             |                          |               |                 |                                 |             |
|  | 501NPC         | PRO         |                          | CAEW          | 22.820%         | -                               | 5.1.1       |
|  | 547NPC         | PRO         |                          | CAEW          | 22.820%         | -                               | 5.1.1       |
|  |                |             | <u>-</u>                 |               |                 | <u>-</u>                        |             |
| <b>Total Net Power Cost Adjustment - Restating</b> |                |             | <u>(21,078,609)</u>      |               |                 | <u>(4,763,295)</u>              |             |

**Description of Adjustment**

This adjustment normalizes power costs by adjustment sales for resale, purchase power, wheeling and fuel in a manner consistent with the contractual terms of sales and purchase agreements, and normal hydro and temperature conditions on a west control area (WCA) basis.

PacifiCorp  
Washington Results of Operations - December 2015  
Net Power Costs - West Control Area

| Description                         | (1)          | (2)               | (3)         | (4)   |                      | (5)   |                      | (6)   |                      | (7)                     |                      | (8)                     |                      | (9) |  |
|-------------------------------------|--------------|-------------------|-------------|---|----------------------|---|----------------------|---|----------------------|-------------------------|----------------------|-------------------------|----------------------|-----|--|
|                                     | FERC Account | WCA Alloc. Factor | WA Alloc. % | Total West Control Area   | Washington Allocated | (3) * (4)                                       |                      | (3) * (6)   |                      | (6) - (4)               |                      | (7) - (5)               |                      |     |  |
|                                     |              |                   |             | UNADJUSTED / PER BOOKS NPC (1)<br>12 Months Ended December 2015 |                      | NORMALIZED NPC<br>12 Months Ended December 2015 |                      | NORMALIZING ADJUSTMENT<br>12 Months Ended December 2016 |                      |                         |                      | WCA                     |                      |     |  |
|                                     |              |                   |             | 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              | 22.5978%    | (4,485,948)   | (1,013,724)          | (4,485,948)                                     | (1,013,724)          | -   | -                    | -                       | -                    | -                       | -                    |     |  |
| Post-Merger Firm Sales              | 447NPC       | CAGW              | 22.5978%    | 79,286,428  | 17,916,964           | 79,286,428                                      | 17,916,964           | -   | -                    | -                       | -                    | -                       | -                    |     |  |
| Non-Firm Sales                      | 447NPC       | CAEW              | 22.8199%    | -   | -                    | -   | -                    | -   | -                    | -                       | -                    | -                       | -                    |     |  |
| Total Sales for Resale              |              |                   |             | 74,800,480  | 16,903,240           | 74,800,480                                      | 16,903,240           | -   | -                    | -                       | -                    | -                       | -                    |     |  |
| Purchased Power (Account 555)       |              |                   |             |   |                      |   |                      |   |                      |                         |                      |                         |                      |     |  |
| Existing Firm Demand - Pacific      | 555NPC       | CAGW              | 22.5978%    | 1,194,559   | 269,944              | 1,194,559                                       | 269,944              | -   | -                    | -                       | -                    | -                       | -                    |     |  |
| Existing Firm Energy                | 555NPC       | CAEW              | 22.8199%    | 2,833,164   | 646,525              | 2,833,164                                       | 646,525              | -   | -                    | -                       | -                    | -                       | -                    |     |  |
| WA Qualifying Facilities            | 555NPC       | WA                | 100.0000%   | 406,735   | 406,735              | 406,735   | 406,735              | -   | -                    | -                       | -                    | -                       | -                    |     |  |
| WA Qualifying Facilities            | 555NPC       | CAGW              | 22.5978%    | -   | -                    | -   | -                    | -   | -                    | -                       | -                    | -                       | -                    |     |  |
| Post-Merger Firm Energy             | 555NPC       | CAGW              | 22.5978%    | 222,531,340   | 50,287,118           | 201,452,731                                     | 45,523,822           | (21,078,609)  | (4,763,295)          | (21,078,609)            | (4,763,295)          | (21,078,609)            | (4,763,295)          |     |  |
| Other Generation Expenses           | 555NPC       | CAGW              | 22.5978%    | -   | -                    | -   | -                    | -   | -                    | -                       | -                    | -                       | -                    |     |  |
| Total Purchased Power               |              |                   |             | 226,965,797   | 51,610,321           | 205,887,188                                     | 46,847,025           | (21,078,609)  | (4,763,295)          | (21,078,609)            | (4,763,295)          | (21,078,609)            | (4,763,295)          |     |  |
| Wheeling (Account 565)              |              |                   |             |   |                      |   |                      |   |                      |                         |                      |                         |                      |     |  |
| Existing Firm - Pacific             | 565NPC       | CAGW              | 22.5978%    | -   | -                    | -   | -                    | -   | -                    | -                       | -                    | -                       | -                    |     |  |
| Post Merger Firm                    | 565NPC       | CAGW              | 22.5978%    | 119,642,117   | 27,036,449           | 119,642,117                                     | 27,036,449           | -   | -                    | -                       | -                    | -                       | -                    |     |  |
| Non Firm                            | 565NPC       | CAEW              | 22.7893%    | -   | -                    | -   | -                    | -   | -                    | -                       | -                    | -                       | -                    |     |  |
| Total Wheeling Expense              |              |                   |             | 119,642,117   | 27,036,449           | 119,642,117                                     | 27,036,449           | -   | -                    | -                       | -                    | -                       | -                    |     |  |
| Fuel Expense (Accounts 501 and 547) |              |                   |             |   |                      |   |                      |   |                      |                         |                      |                         |                      |     |  |
| Fuel Consumed - Coal                | 501NPC       | CAEW              | 22.8199%    | 239,413,979   | 54,634,007           | 239,413,979                                     | 54,634,007           | -   | -                    | -                       | -                    | -                       | -                    |     |  |
| Fuel Consumed - Natural Gas         | 547NPC       | CAEW              | 22.8199%    | 63,158,538  | 14,412,709           | 63,158,538                                      | 14,412,709           | -   | -                    | -                       | -                    | -                       | -                    |     |  |
| Total Fuel and Other Expense        |              |                   |             | 302,572,516   | 69,046,716           | 302,572,516                                     | 69,046,716           | -   | -                    | -                       | -                    | -                       | -                    |     |  |
| <b>Total Net Power Cost</b>         |              |                   |             | <b>574,379,950</b>  | <b>130,790,246</b>   | <b>553,301,341</b>                              | <b>126,026,951</b>   | <b>(21,078,609)</b>                                     | <b>(4,763,295)</b>   | <b>(21,078,609)</b>     | <b>(4,763,295)</b>   | <b>(21,078,609)</b>     | <b>(4,763,295)</b>   |     |  |
|                                     |              |                   |             | Ref. 5.1.2  | Ref. 2.2<br>Line 66  | Ref. 5.1.3                                      |                      | Ref. 5.1  |                      |                         |                      |                         |                      |     |  |

Note 1 - As Modeled By GRID

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

Period Ending  
2015Q4

|  | <u>Merged<br/>CY 2015 Q4</u> | <u>Pre-Merger<br/>Demand</u> | <u>Pre-Merger<br/>Energy</u> | <u>Non-Firm</u>    | <u>Post-Merger</u> |
|--|------------------------------|------------------------------|------------------------------|--------------------|--------------------|
| <b>SPECIAL SALES FOR RESALE</b>              |                              |                              |                              |                    |                    |
| Pacific Pre Merger                           | (4,485,948)                  | (4,485,948)                  |                              |                    |                    |
| Post Merger                                  | 79,286,428                   |                              |                              |                    | 79,286,428         |
| <b>TOTAL SPECIAL SALES</b>                   | <b>74,800,480</b>            | <b>(4,485,948)</b>           | -                            | -                  | <b>79,286,428</b>  |
| <b>PURCHASED POWER &amp; NET INTERCHANGE</b> |                              |                              |                              |                    |                    |
| Mid Columbia                                 | 3,879,208                    | 1,163,762                    | 2,715,445                    |                    |                    |
| Misc/Pacific                                 | 148,515                      | 30,796                       | 117,719                      |                    |                    |
| Q.F. Contracts/PPL                           | 406,735                      | -                            | -                            |                    | 406,735            |
| Pacific Sub Total                            | 4,434,457                    | 1,194,559                    | 2,833,164                    | -                  | 406,735            |
| Combine Hills Wind p160595                   | 4,233,142                    |                              |                              |                    | 4,233,142          |
| Georgia-Pacific Camas                        | 4,474,866                    |                              |                              |                    | 4,474,866          |
| Hermiston Purchase p99563                    | 65,178,585                   |                              |                              |                    | 65,178,585         |
| Hurricane Purchase p393045                   | -                            |                              |                              |                    | -                  |
| Short Term Firm Purchases                    | 148,644,747                  |                              |                              |                    | 148,644,747        |
| New Firm Sub Total                           | 222,531,340                  | -                            | -                            | -                  | 222,531,340        |
| Integration Charge                           | -                            |                              |                              |                    | -                  |
| Non Firm Sub Total                           | -                            |                              |                              |                    | -                  |
| <b>TOTAL PURCHASED PW &amp; NET INT.</b>     | <b>226,965,797</b>           | <b>1,194,559</b>             | <b>2,833,164</b>             | -                  | <b>222,938,074</b> |
| <b>WHEELING &amp; U. OF F. EXPENSE</b>       |                              |                              |                              |                    |                    |
| Post Merger                                  | 119,642,117                  |                              |                              |                    | 119,642,117        |
| <b>TOTAL WHEELING &amp; U. OF F. EXPENSE</b> | <b>119,642,117</b>           | -                            | -                            | -                  | <b>119,642,117</b> |
| <b>THERMAL FUEL BURN EXPENSE</b>             |                              |                              |                              |                    |                    |
| Colstrip                                     | 8,013,680                    |                              |                              | 8,013,680          |                    |
| Chehalis                                     | 36,529,831                   |                              |                              | 36,529,831         |                    |
| Hermiston                                    | 26,628,707                   |                              |                              | 26,628,707         |                    |
| Jim Bridger                                  | 231,400,299                  |                              |                              | 231,400,299        |                    |
| <b>TOTAL FUEL BURN EXPENSE</b>               | <b>302,572,516</b>           | -                            | -                            | <b>302,572,516</b> | -                  |
| <b>OTHER GENERATION EXPENSE</b>              |                              |                              |                              |                    |                    |
| Blundell                                     | -                            |                              |                              |                    | -                  |
| <b>TOTAL OTHER GEN. EXPENSE</b>              | <b>-</b>                     | -                            | -                            | -                  | -                  |
| <b>NET POWER COST</b>                        | <b>574,379,950</b>           | <b>5,680,506</b>             | <b>2,833,164</b>             | <b>302,572,516</b> | <b>263,293,763</b> |

Ref. 5.1.1



| Period Ending<br>2015Q4                      | Study Results<br>MERGED PEAK/ENERGY SPLIT<br>(\$) |                      |                      |                    |                    |
|--|---|----------------------|----------------------|--------------------|--------------------|
|  | Merged<br>CY 2015 Q4                              | Pre-Merger<br>Demand | Pre-Merger<br>Energy | Non-Firm           | Post-Merger        |
| <b>SPECIAL SALES FOR RESALE</b>              |   |                      |                      |                    |                    |
| Pacific Pre Merger                           | (4,485,948)                                       | (4,485,948)          |                      |                    |                    |
| Post Merger                                  | 79,286,428  |                      |                      |                    | 79,286,428         |
| <b>TOTAL SPECIAL SALES</b>                   | <b>74,800,480</b>                                 | <b>(4,485,948)</b>   | <b>-</b>             | <b>-</b>           | <b>79,286,428</b>  |
| <b>PURCHASED POWER &amp; NET INTERCHANGE</b> |   |                      |                      |                    |                    |
| Mid Columbia                                 | 3,879,208   | 1,163,762            | 2,715,445            |                    |                    |
| Misc/Pacific                                 | 148,515   | 30,796               | 117,719              |                    |                    |
| Q.F. Contracts/PPL                           | 406,735   | -                    | -                    |                    | 406,735            |
| Pacific Sub Total                            | 4,434,457   | 1,194,559            | 2,833,164            | -                  | 406,735            |
| Combine Hills Wind p160595                   | 4,233,142   |                      |                      |                    | 4,233,142          |
| Georgia-Pacific Camas                        | 4,474,866   |                      |                      |                    | 4,474,866          |
| Hermiston Purchase p99563                    | 65,178,585  |                      |                      |                    | 65,178,585         |
| Short Term Firm Purchases                    | 127,566,138                                       |                      |                      |                    | 127,566,138        |
| New Firm Sub Total                           | 201,452,731                                       | -                    | -                    | -                  | 201,452,731        |
| Integration Charge                           | -   |                      |                      |                    | -                  |
| Non Firm Sub Total                           | -   |                      |                      |                    | -                  |
| <b>TOTAL PURCHASED PW &amp; NET INT.</b>     | <b>205,887,188</b>                                | <b>1,194,559</b>     | <b>2,833,164</b>     | <b>-</b>           | <b>201,859,465</b> |
| <b>WHEELING &amp; U. OF F. EXPENSE</b>       |   |                      |                      |                    |                    |
| Post Merger                                  | 119,642,117                                       |                      |                      |                    | 119,642,117        |
| <b>TOTAL WHEELING &amp; U. OF F. EXPEN</b>   | <b>119,642,117</b>                                | <b>-</b>             | <b>-</b>             | <b>-</b>           | <b>119,642,117</b> |
| <b>THERMAL FUEL BURN EXPENSE</b>             |   |                      |                      |                    |                    |
| Colstrip                                     | 8,013,680   |                      |                      | 8,013,680          |                    |
| Chehalis                                     | 36,529,831  |                      |                      | 36,529,831         |                    |
| Hermiston                                    | 26,628,707  |                      |                      | 26,628,707         |                    |
| Jim Bridger                                  | 231,400,299                                       |                      |                      | 231,400,299        |                    |
| <b>TOTAL FUEL BURN EXPENSE</b>               | <b>302,572,516</b>                                | <b>-</b>             | <b>-</b>             | <b>302,572,516</b> | <b>-</b>           |
| <b>OTHER GENERATION EXPENSE</b>              |   |                      |                      |                    |                    |
| Blundell                                     | -   |                      |                      |                    | -                  |
| <b>TOTAL OTHER GEN. EXPENSE</b>              | <b>-</b>  | <b>-</b>             | <b>-</b>             | <b>-</b>           | <b>-</b>           |
| <b>NET POWER COST</b>                        | <b>553,301,341</b>                                | <b>5,680,506</b>     | <b>2,833,164</b>     | <b>302,572,516</b> | <b>242,215,154</b> |

Ref. 5.1.1

|                                  | <u>ACCOUNT</u> | <u>Type</u> | <u>TOTAL<br/>COMPANY</u> | <u>FACTOR</u> | <u>FACTOR %</u> | <u>WASHINGTON<br/>ALLOCATED</u> | <u>REF#</u> |
|----------------------------------|----------------|-------------|--------------------------|---------------|-----------------|---------------------------------|-------------|
| <b>Adjustment to Expense:</b>    |                |             |                          |               |                 |                                 |             |
| Pre-merger Depreciation Expense  | 403SP          | RES         | (2,415,198)              | CAGW          | 22.598%         | (545,781)                       | 5.2.2       |
| Post-merger Depreciation Expense | 403SP          | RES         | (309,362)                | CAGW          | 22.598%         | (69,909)                        | 5.2.2       |
| Taxes Other                      | 408            | RES         | (705,428)                | GPS           | 6.684%          | (47,153)                        | 5.2.1       |
| Net Depreciation Expense - Sch M | SCHMDT         | RES         | 2,304,637                | CAGW          | 22.598%         | 520,796                         | 5.2.2       |
| Deferred Income Tax Expense      | 41010          | RES         | 874,633                  | CAGW          | 22.598%         | 197,647                         | 5.2.2       |
| <b>Adjustment to Rate Base:</b>  |                |             |                          |               |                 |                                 |             |
| Pre-merger Plant                 | 312            | RES         | (110,283,000)            | CAGW          | 22.598%         | (24,921,497)                    | 5.2.2       |
| Post-merger Plant                | 312            | RES         | (14,189,955)             | CAGW          | 22.598%         | (3,206,613)                     | 5.2.2       |
| Pre-merger Depreciation Reserve  | 108SP          | RES         | 82,221,196               | CAGW          | 22.598%         | 18,580,156                      | 5.2.2       |
| Post-merger Depreciation Reserve | 108SP          | RES         | 2,517,894                | CAGW          | 22.598%         | 568,988                         | 5.2.2       |
| Deferred Income Tax Balance      | 282            | RES         | 5,105,062                | CAGW          | 22.598%         | 1,153,630                       | 5.2.2       |
| Deferred ITC                     | 255            | RES         | -                        | ITC85         | 13.360%         | -                               | 5.2.2       |
| <b>Remove Base Data:</b>         |                |             |                          |               |                 |                                 |             |
| Schedule M Addition              | SCHMAT         | RES         | (52,188)                 | WA            | Situs           | (52,188)                        | 5.2.3       |

**Description of Adjustment**

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

PacifiCorp  
 Results of Operation - December 2015  
 Removal of Colstrip Unit #3  
 Property Tax Calculation

|   | Dec-15         | Ref. |
|---|----------------|------|
| Total Colstrip Property Taxes                     | 1,910,000      |      |
| Colstrip #3 as a percentage of Total Colstrip NBV | 36.9334%       |      |
| Property Tax expense to remove                    | <u>705,428</u> | 5.2  |

|                              |                      |
|------------------------------|----------------------|
| Gross Colstrip Book Value    | 231,217,136          |
| Gross Colstrip Book Reserve  | <u>(123,634,701)</u> |
| Total Colstrip NBV           | <u>107,582,436</u>   |
| Colstrip Unit 3 Book Value   | 124,472,955          |
| Colstrip Unit 3 Book Reserve | <u>(84,739,090)</u>  |
| Colstrip Unit 3 NBV          | <u>39,733,865</u>    |
| Colstrip Unit 3 NBV %        | 36.9334%             |

PacifiCorp  
 Washington Results of Operation - December 2015  
 Removal of Colstrip Unit #3

|                                    | <u>AMA Balance</u> | <u>Ref.</u> |
|------------------------------------|--------------------|-------------|
| Depreciation Expense - Pre Merger  | (2,415,198)        | 5.2         |
| Depreciation Expense - Post Merger | <u>(309,362)</u>   | 5.2         |
|                                    | (2,724,559)        |             |
| EPIS - Pre Merger                  | 110,283,000        | 5.2         |
| EPIS - Post Merger                 | <u>14,189,955</u>  | 5.2         |
|                                    | 124,472,955        |             |
| Depreciation Reserve - Pre Merger  | (82,221,196)       | 5.2         |
| Depreciation Reserve - Post Merger | <u>(2,517,894)</u> | 5.2         |
|                                    | (84,739,090)       |             |
| ADIT Balance                       | (5,105,062)        | 5.2         |
| Deferred Income Tax Credit         | -                  | 5.2         |
| Tax Depreciation                   | (419,923)          |             |
| Deferred Income Tax Expense        | (874,633)          | 5.2         |

PacifiCorp  
Results of Operation - December 2015  
Removal of Colstrip Unit #3

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



|                               | 6.1             | 6.2            | 6.3            | 0           | 0      | 0      |
|-------------------------------|-----------------|----------------|----------------|-------------|--------|--------|
|                               | Hydro           | Depreciation & | Depreciation & |             |        |        |
| Total Normalized              | Decommissioning | Amortization   | Amortization   | 0           | 0      | 0      |
|                               |                 | Expense        | Reserves       |             |        |        |
| 1 Operating Revenues:         |                 |                |                |             |        |        |
| 2 General Business Revenues   | -               | -              | -              | -           | -      | -      |
| 3 Interdepartmental           | -               | -              | -              | -           | -      | -      |
| 4 Special Sales               | -               | -              | -              | -           | -      | -      |
| 5 Other Operating Revenues    | -               | -              | -              | -           | -      | -      |
| 6 Total Operating Revenues    | -               | -              | -              | -           | -      | -      |
| 7                             |                 |                |                |             |        |        |
| 8 Operating Expenses:         |                 |                |                |             |        |        |
| 9 Steam Production            | -               | -              | -              | -           | -      | -      |
| 10 Nuclear Production         | -               | -              | -              | -           | -      | -      |
| 11 Hydro Production           | -               | -              | -              | -           | -      | -      |
| 12 Other Power Supply         | -               | -              | -              | -           | -      | -      |
| 13 Transmission               | -               | -              | -              | -           | -      | -      |
| 14 Distribution               | -               | -              | -              | -           | -      | -      |
| 15 Customer Accounting        | -               | -              | -              | -           | -      | -      |
| 16 Customer Service & Info    | -               | -              | -              | -           | -      | -      |
| 17 Sales                      | -               | -              | -              | -           | -      | -      |
| 18 Administrative & General   | -               | -              | -              | -           | -      | -      |
| 19 Total O&M Expenses         | -               | -              | -              | -           | -      | -      |
| 20 Depreciation               | 2,282,428       | -              | 2,282,428      | -           | -      | -      |
| 21 Amortization               | 100,958         | -              | 100,958        | -           | -      | -      |
| 22 Taxes Other Than Income    | -               | -              | -              | -           | -      | -      |
| 23 Income Taxes: Federal      | (837,166)       | (2,981)        | (834,185)      | -           | -      | -      |
| 24 State                      | -               | -              | -              | -           | -      | -      |
| 25 Deferred Income Taxes      | 3,232           | 3,232          | -              | -           | -      | -      |
| 26 Investment Tax Credit Adj. | -               | -              | -              | -           | -      | -      |
| 27 Misc Revenue & Expense     | -               | -              | -              | -           | -      | -      |
| 28 Total Operating Expenses:  | 1,549,452       | 251            | 1,549,201      | -           | -      | -      |
| 29                            |                 |                |                |             |        |        |
| 30 Operating Rev For Return:  | (1,549,452)     | (251)          | (1,549,201)    | -           | -      | -      |
| 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      | (1,273,645)     | (287,687)      | -              | (985,958)   | -      | -      |
| 48 Accum Prov For Amort       | (22,421)        | -              | -              | (22,421)    | -      | -      |
| 49 Accum Def Income Tax       | 30,669          | 30,669         | -              | -           | -      | -      |
| 50 Unamortized ITC            | -               | -              | -              | -           | -      | -      |
| 51 Customer Adv For Const     | -               | -              | -              | -           | -      | -      |
| 52 Customer Service Deposits  | -               | -              | -              | -           | -      | -      |
| 53 Miscellaneous Deductions   | -               | -              | -              | -           | -      | -      |
| 54                            |                 |                |                |             |        |        |
| 55 Total Deductions:          | (1,265,398)     | (257,018)      | -              | (1,008,380) | -      | -      |
| 56                            |                 |                |                |             |        |        |
| 57 Total Rate Base:           | (1,265,398)     | (257,018)      | -              | (1,008,380) | -      | -      |
| 58                            |                 |                |                |             |        |        |
| 59                            |                 |                |                |             |        |        |
| 60 Estimated ROE impact       | -0.356%         | 0.004%         | -0.377%        | 0.018%      | 0.000% | 0.000% |
| 61 Estimated Price Change     | 2,346,941       | (30,168)       | 2,497,060      | (119,950)   | -      | -      |
| 62                            |                 |                |                |             |        |        |
| 63                            |                 |                |                |             |        |        |
| 64 TAX CALCULATION:           |                 |                |                |             |        |        |
| 65                            |                 |                |                |             |        |        |
| 66 Operating Revenue          | (2,383,386)     | -              | (2,383,386)    | -           | -      | -      |
| 67 Other Deductions           | -               | -              | -              | -           | -      | -      |
| 68 Interest (AFUDC)           | -               | -              | -              | -           | -      | -      |
| 69 Interest                   | -               | -              | -              | -           | -      | -      |
| 70 Schedule "M" Additions     | -               | -              | -              | -           | -      | -      |
| 71 Schedule "M" Deductions    | 8,516           | 8,516          | -              | -           | -      | -      |
| 72 Income Before Tax          | (2,391,902)     | (8,516)        | (2,383,386)    | -           | -      | -      |
| 73                            |                 |                |                |             |        |        |
| 74 State Income Taxes         | -               | -              | -              | -           | -      | -      |
| 75                            |                 |                |                |             |        |        |
| 76 Taxable Income             | (2,391,902)     | (8,516)        | (2,383,386)    | -           | -      | -      |
| 77                            |                 |                |                |             |        |        |
| 78 Federal Income Taxes       | (837,166)       | (2,981)        | (834,185)      | -           | -      | -      |

|                               | 6.1              | 6.2            | 6.3            | 0         | 0      | 0      |
|-------------------------------|------------------|----------------|----------------|-----------|--------|--------|
|                               | Hydro            | Depreciation & | Depreciation & |           |        |        |
|                               | Decommissioning  | Amortization   | Amortization   |           |        |        |
|                               | Total Normalized | Expense        | Reserves       | 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               | 872,153          | -              | 872,153        | -         | -      | -      |
| 21 Amortization               | 4,406            | -              | 4,406          | -         | -      | -      |
| 22 Taxes Other Than Income    | -                | -              | -              | -         | -      | -      |
| 23 Income Taxes: Federal      | (306,796)        | -              | (306,796)      | -         | -      | -      |
| 24 State                      | -                | -              | -              | -         | -      | -      |
| 25 Deferred Income Taxes      | -                | -              | -              | -         | -      | -      |
| 26 Investment Tax Credit Adj. | -                | -              | -              | -         | -      | -      |
| 27 Misc Revenue & Expense     | -                | -              | -              | -         | -      | -      |
| 28 Total Operating Expenses:  | 569,763          | -              | 569,763        | -         | -      | -      |
| 29                            |                  |                |                |           |        |        |
| 30 Operating Rev For Return:  | (569,763)        | -              | (569,763)      | -         | -      | -      |
| 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      | (872,153)        | -              | (872,153)      | -         | -      | -      |
| 48 Accum Prov For Amort       | (4,406)          | -              | (4,406)        | -         | -      | -      |
| 49 Accum Def Income Tax       | -                | -              | -              | -         | -      | -      |
| 50 Unamortized ITC            | -                | -              | -              | -         | -      | -      |
| 51 Customer Adv For Const     | -                | -              | -              | -         | -      | -      |
| 52 Customer Service Deposits  | -                | -              | -              | -         | -      | -      |
| 53 Miscellaneous Deductions   | -                | -              | -              | -         | -      | -      |
| 54                            |                  |                |                |           |        |        |
| 55 Total Deductions:          | (876,559)        | -              | (876,559)      | -         | -      | -      |
| 56                            |                  |                |                |           |        |        |
| 57 Total Rate Base:           | (876,559)        | -              | (876,559)      | -         | -      | -      |
| 58                            |                  |                |                |           |        |        |
| 59                            |                  |                |                |           |        |        |
| 60 Estimated ROE impact       | -0.124%          | 0.000%         | -0.139%        | 0.015%    | 0.000% | 0.000% |
| 61 Estimated Price Change     | 814,096          | -              | 918,366        | (104,270) | -      | -      |
| 62                            |                  |                |                |           |        |        |
| 63                            |                  |                |                |           |        |        |
| 64 TAX CALCULATION:           |                  |                |                |           |        |        |
| 65                            |                  |                |                |           |        |        |
| 66 Operating Revenue          | (876,559)        | -              | (876,559)      | -         | -      | -      |
| 67 Other Deductions           | -                | -              | -              | -         | -      | -      |
| 68 Interest (AFUDC)           | -                | -              | -              | -         | -      | -      |
| 69 Interest                   | -                | -              | -              | -         | -      | -      |
| 70 Schedule "M" Additions     | -                | -              | -              | -         | -      | -      |
| 71 Schedule "M" Deductions    | -                | -              | -              | -         | -      | -      |
| 72 Income Before Tax          | (876,559)        | -              | (876,559)      | -         | -      | -      |
| 73                            |                  |                |                |           |        |        |
| 74 State Income Taxes         | -                | -              | -              | -         | -      | -      |
| 75                            |                  |                |                |           |        |        |
| 76 Taxable Income             | (876,559)        | -              | (876,559)      | -         | -      | -      |
| 77                            |                  |                |                |           |        |        |
| 78 Federal Income Taxes       | (306,796)        | -              | (306,796)      | -         | -      | -      |



|                               | 6.1             | 6.2            | 6.3            | 0         | 0      | 0      |
|-------------------------------|-----------------|----------------|----------------|-----------|--------|--------|
|                               | Hydro           | Depreciation & | Depreciation & |           |        |        |
| Total Normalized              | Decommissioning | Amortization   | Amortization   | 0         | 0      | 0      |
|                               |                 | Expense        | Reserves       |           |        |        |
| 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               | 1,410,275       | -              | 1,410,275      | -         | -      | -      |
| 21 Amortization               | 96,552          | -              | 96,552         | -         | -      | -      |
| 22 Taxes Other Than Income    | -               | -              | -              | -         | -      | -      |
| 23 Income Taxes: Federal      | (530,370)       | (2,981)        | (527,390)      | -         | -      | -      |
| 24 State                      | -               | -              | -              | -         | -      | -      |
| 25 Deferred Income Taxes      | 3,232           | 3,232          | -              | -         | -      | -      |
| 26 Investment Tax Credit Adj. | -               | -              | -              | -         | -      | -      |
| 27 Misc Revenue & Expense     | -               | -              | -              | -         | -      | -      |
| 28 Total Operating Expenses:  | 979,689         | 251            | 979,438        | -         | -      | -      |
| 29                            |                 |                |                |           |        |        |
| 30 Operating Rev For Return:  | (979,689)       | (251)          | (979,438)      | -         | -      | -      |
| 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      | (401,492)       | (287,687)      | -              | (113,805) | -      | -      |
| 48 Accum Prov For Amort       | (18,016)        | -              | -              | (18,016)  | -      | -      |
| 49 Accum Def Income Tax       | 30,669          | 30,669         | -              | -         | -      | -      |
| 50 Unamortized ITC            | -               | -              | -              | -         | -      | -      |
| 51 Customer Adv For Const     | -               | -              | -              | -         | -      | -      |
| 52 Customer Service Deposits  | -               | -              | -              | -         | -      | -      |
| 53 Miscellaneous Deductions   | -               | -              | -              | -         | -      | -      |
| 54                            |                 |                |                |           |        |        |
| 55 Total Deductions:          | (388,839)       | (257,018)      | -              | (131,821) | -      | -      |
| 56                            |                 |                |                |           |        |        |
| 57 Total Rate Base:           | (388,839)       | (257,018)      | -              | (131,821) | -      | -      |
| 58                            |                 |                |                |           |        |        |
| 59                            |                 |                |                |           |        |        |
| 60 Estimated ROE impact       | -0.221%         | 0.004%         | -0.227%        | 0.002%    | 0.000% | 0.000% |
| 61 Estimated Price Change     | 1,532,845       | (30,168)       | 1,578,694      | (15,681)  | -      | -      |
| 62                            |                 |                |                |           |        |        |
| 63                            |                 |                |                |           |        |        |
| 64 TAX CALCULATION:           |                 |                |                |           |        |        |
| 65                            |                 |                |                |           |        |        |
| 66 Operating Revenue          | (1,506,827)     | -              | (1,506,827)    | -         | -      | -      |
| 67 Other Deductions           | -               | -              | -              | -         | -      | -      |
| 68 Interest (AFUDC)           | -               | -              | -              | -         | -      | -      |
| 69 Interest                   | -               | -              | -              | -         | -      | -      |
| 70 Schedule "M" Additions     | -               | -              | -              | -         | -      | -      |
| 71 Schedule "M" Deductions    | 8,516           | 8,516          | -              | -         | -      | -      |
| 72 Income Before Tax          | (1,515,343)     | (8,516)        | (1,506,827)    | -         | -      | -      |
| 73                            |                 |                |                |           |        |        |
| 74 State Income Taxes         | -               | -              | -              | -         | -      | -      |
| 75                            |                 |                |                |           |        |        |
| 76 Taxable Income             | (1,515,343)     | (8,516)        | (1,506,827)    | -         | -      | -      |
| 77                            |                 |                |                |           |        |        |
| 78 Federal Income Taxes       | (530,370)       | (2,981)        | (527,390)      | -         | -      | -      |

|  | <u>ACCOUNT</u> | <u>Type</u> | <u>TOTAL<br/>COMPANY</u> | <u>FACTOR</u> | <u>FACTOR %</u> | <u>WASHINGTON<br/>ALLOCATED</u> | <u>REF#</u> |
|--|----------------|-------------|--------------------------|---------------|-----------------|---------------------------------|-------------|
| <b>Adjustment to Reserve:</b>  |                |             |                          |               |                 |                                 |             |
| Depreciation Reserve   | 108HP          | PRO         | (1,273,075)              | CAGW          | 22.598%         | (287,687)                       | 6.1.1       |
| Depreciation Reserve   | 108HP          | PRO         | 307,204                  | CAGE          | 0.000%          | -                               | 6.1.1       |
|  |                |             | <u>(965,871)</u>         |               |                 | <u>(287,687)</u>                |             |
| <b>Adjustment to Tax:</b>  |                |             |                          |               |                 |                                 |             |
| Schedule M Deduction   | SCHMDT         | PRO         | 37,686                   | CAGW          | 22.598%         | 8,516                           | 6.1.2       |
| Deferred Income Tax Exp.   | 41010          | PRO         | 14,302                   | CAGW          | 22.598%         | 3,232                           | 6.1.2       |
| ADIT - Average Balance   | 282            | PRO         | 135,717                  | CAGW          | 22.598%         | 30,669                          | 6.1.2       |
| <b>Adjustment to December 2016 AMA Balance for Projected Spend / Accrual Detail:</b> |                |             |                          |               |                 |                                 |             |
| December 2015 AMA Reserve Balance  |                |             | (538,958)                |               |                 |                                 | 6.1.1       |
| December 2016 AMA Reserve Balance  |                |             | (1,504,829)              |               |                 |                                 | 6.1.1       |
| Total Adjustment to AMA Reserve  |                |             | <u>(965,871)</u>         |               |                 |                                 | 6.1.1       |

**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 2016. Reserves do not include funds for Powerdale, which was reclassified to unrecovered plant.

PacifiCorp  
 Results of Operations - December 2015  
 Hydro Decommissioning  
 Spending, Accruals, and Balances - East Side, West Side, and Total Resources

| West Side                 | Spend    | Accruals  | Balance          |
|---------------------------|----------|-----------|------------------|
| December-14               | 145,959  | (173,152) | 2,155,758        |
| January-15                | 30,392   | (173,152) | 2,012,998        |
| February-15               | 13,600   | (173,152) | 1,853,445        |
| March-15                  | 9,191    | (173,152) | 1,689,484        |
| April-15                  | 57,633   | (173,152) | 1,573,966        |
| May-15                    | 35,870   | (173,152) | 1,436,685        |
| June-15                   | 44,917   | (173,152) | 1,308,449        |
| July-15                   | 6,177    | (173,152) | 1,141,475        |
| August-15                 | 32,026   | (173,152) | 1,000,349        |
| September-15              | 29,020   | (173,152) | 856,217          |
| October-15                | 142,713  | (173,152) | 825,778          |
| November-15               | (93,823) | (173,152) | 558,804          |
| December-15               | 143,442  | (173,152) | 529,094          |
| <b>Dec-15 AMA Balance</b> |          |           | <b>1,300,006</b> |

| East Side                 | Spend | Accruals | Balance            |
|---------------------------|-------|----------|--------------------|
| December-14               | -     | 25,600   | (1,992,566)        |
| January-15                | -     | 25,600   | (1,966,966)        |
| February-15               | -     | 25,600   | (1,941,366)        |
| March-15                  | -     | 25,600   | (1,915,765)        |
| April-15                  | -     | 25,600   | (1,890,165)        |
| May-15                    | -     | 25,600   | (1,864,565)        |
| June-15                   | -     | 25,600   | (1,838,964)        |
| July-15                   | -     | 25,600   | (1,813,364)        |
| August-15                 | -     | 25,600   | (1,787,764)        |
| September-15              | -     | 25,600   | (1,762,163)        |
| October-15                | -     | 25,600   | (1,736,563)        |
| November-15               | -     | 25,600   | (1,710,963)        |
| December-15               | -     | 25,600   | (1,685,362)        |
| <b>Dec-15 AMA Balance</b> |       |          | <b>(1,838,964)</b> |

| Total Resources           | Spend    | Accruals  | Balance          |
|---------------------------|----------|-----------|------------------|
| December-14               | 145,959  | (147,551) | 163,192          |
| January-15                | 30,392   | (147,551) | 46,032           |
| February-15               | 13,600   | (147,551) | (87,920)         |
| March-15                  | 9,191    | (147,551) | (226,281)        |
| April-15                  | 57,633   | (147,551) | (316,199)        |
| May-15                    | 35,870   | (147,551) | (427,880)        |
| June-15                   | 44,917   | (147,551) | (530,515)        |
| July-15                   | 6,177    | (147,551) | (671,889)        |
| August-15                 | 32,026   | (147,551) | (787,415)        |
| September-15              | 29,020   | (147,551) | (905,946)        |
| October-15                | 142,713  | (147,551) | (910,785)        |
| November-15               | (93,823) | (147,551) | (1,152,159)      |
| December-15               | 143,442  | (147,551) | (1,156,268)      |
| <b>Dec-15 AMA Balance</b> |          |           | <b>(538,958)</b> |

Ref 6.1

| West Side                    | Spend     | Accruals  | Balance            |
|------------------------------|-----------|-----------|--------------------|
| January-16                   | 19,784    | (173,152) | 375,726            |
| February-16                  | 13,520    | (173,152) | 216,094            |
| March-16                     | 21,000    | (173,152) | 63,942             |
| April-16                     | 29,000    | (173,152) | (80,210)           |
| May-16                       | 22,000    | (173,152) | (231,361)          |
| June-16                      | 221,000   | (173,152) | (183,513)          |
| July-16                      | 82,000    | (173,152) | (274,665)          |
| August-16                    | 132,000   | (173,152) | (315,817)          |
| September-16                 | 30,000    | (173,152) | (458,968)          |
| October-16                   | 1,120,000 | (173,152) | 487,880            |
| November-16                  | 15,000    | (173,152) | 329,728            |
| December-16                  | 103,000   | (173,152) | 259,576            |
| <b>Dec-16 AMA Balance</b>    |           |           | <b>26,931</b>      |
| <b>Adjustment to Reserve</b> |           |           | <b>(1,273,075)</b> |

Ref 6.1

| East Side                    | Spend | Accruals | Balance            |
|------------------------------|-------|----------|--------------------|
| January-16                   | -     | 25,600   | (1,659,762)        |
| February-16                  | -     | 25,600   | (1,634,162)        |
| March-16                     | -     | 25,600   | (1,608,561)        |
| April-16                     | -     | 25,600   | (1,582,961)        |
| May-16                       | -     | 25,600   | (1,557,361)        |
| June-16                      | -     | 25,600   | (1,531,760)        |
| July-16                      | -     | 25,600   | (1,506,160)        |
| August-16                    | -     | 25,600   | (1,480,560)        |
| September-16                 | -     | 25,600   | (1,454,959)        |
| October-16                   | -     | 25,600   | (1,429,359)        |
| November-16                  | -     | 25,600   | (1,403,759)        |
| December-16                  | -     | 25,600   | (1,378,158)        |
| <b>Dec-16 AMA Balance</b>    |       |          | <b>(1,531,760)</b> |
| <b>Adjustment to Reserve</b> |       |          | <b>307,204</b>     |

Ref 6.1

| Total Resources              | Spend     | Accruals  | Balance            |
|------------------------------|-----------|-----------|--------------------|
| January-16                   | 19,784    | (147,551) | (1,284,036)        |
| February-16                  | 13,520    | (147,551) | (1,418,068)        |
| March-16                     | 21,000    | (147,551) | (1,544,619)        |
| April-16                     | 29,000    | (147,551) | (1,663,171)        |
| May-16                       | 22,000    | (147,551) | (1,788,722)        |
| June-16                      | 221,000   | (147,551) | (1,715,273)        |
| July-16                      | 82,000    | (147,551) | (1,780,825)        |
| August-16                    | 132,000   | (147,551) | (1,796,376)        |
| September-16                 | 30,000    | (147,551) | (1,913,928)        |
| October-16                   | 1,120,000 | (147,551) | (941,479)          |
| November-16                  | 15,000    | (147,551) | (1,074,030)        |
| December-16                  | 103,000   | (147,551) | (1,118,582)        |
| <b>Dec-16 AMA Balance</b>    |           |           | <b>(1,504,829)</b> |
| <b>Adjustment to Reserve</b> |           |           | <b>(965,871)</b>   |

Ref 6.1

Ref 6.1

PacifiCorp  
 Results of Operations - December 2015  
 Hydro Decommissioning  
 Tax Summary

|            | Tax<br>Depreciation | Book<br>Depreciation | Book-Tax<br>Difference | Deferred Income<br>Tax Expense | Accumulated<br>Deferred<br>Income Tax | Accumulated<br>Deferred<br>Income Tax<br>(AMA) |
|------------|---------------------|----------------------|------------------------|--------------------------------|---------------------------------------|--|
| 1/31/2016  | (19,784)            | 147,551              | 127,768                | (44,382)                       | 44,382                                |  |
| 2/28/2016  | (13,520)            | 147,551              | 134,032                | (42,249)                       | 86,631                                |  |
| 3/31/2016  | (21,000)            | 147,551              | 126,551                | (36,087)                       | 122,718                               |  |
| 4/30/2016  | (29,000)            | 147,551              | 118,551                | (30,117)                       | 152,835                               |  |
| 5/31/2016  | (22,000)            | 147,551              | 125,551                | (27,860)                       | 180,695                               |  |
| 6/30/2016  | (221,000)           | 147,551              | (73,449)               | 14,013                         | 166,682                               |  |
| 7/31/2016  | (82,000)            | 147,551              | 65,551                 | (10,399)                       | 177,081                               |  |
| 8/31/2016  | (132,000)           | 147,551              | 15,551                 | (1,967)                        | 179,048                               |  |
| 9/30/2016  | (30,000)            | 147,551              | 117,551                | (11,214)                       | 190,262                               |  |
| 10/31/2016 | (1,120,000)         | 147,551              | (972,449)              | 61,509                         | 128,753                               |  |
| 11/30/2016 | (15,000)            | 147,551              | 132,551                | (4,261)                        | 133,014                               |  |
| 12/31/2016 | (103,000)           | 147,551              | 44,551                 | -                              | 133,014                               |  |
| TOTAL      | (1,808,303)         | 1,770,617            | (37,686)               | (133,014)                      |                                       | 135,717  |

Ref 6.1

**Summary of Current and Deferred Expense for 12 months ended December 2016**

|                           |           |         |
|---------------------------|-----------|---------|
| Tax Depreciation          | 1,808,303 | SCHMDT  |
| Book Depreciation         | 1,770,617 | SCHMAT  |
| Net Schedule M Adjustment | 37,686    | Ref 6.1 |
| Deferred Tax Expense      | 14,302    | 41010   |
|                           | Ref 6.1   |         |

|                               | <u>ACCOUNT</u> | <u>Type</u> | <u>TOTAL<br/>COMPANY</u> | <u>FACTOR</u> | <u>FACTOR %</u> | <u>WASHINGTON<br/>ALLOCATED</u> | <u>REF#</u> |
|-------------------------------|----------------|-------------|--------------------------|---------------|-----------------|---------------------------------|-------------|
| <b>Adjustment to Expense:</b> |                |             |                          |               |                 |                                 |             |
| Steam Production              | 403SP          | RES         | 3,025,953                | JBG           | 22.470%         | 679,918                         |             |
| Hydro Production              | 403HP          | RES         | 90,739                   | CAGW          | 22.598%         | 20,505                          |             |
| Other Production              | 403OP          | RES         | 361,342                  | CAGW          | 22.598%         | 81,655                          |             |
| Transmission                  | 403TP          | RES         | 270,756                  | CAGW          | 22.598%         | 61,185                          |             |
| Distribution - Washington     | 403364         | RES         | 18,158                   | WA            | Situs           | 18,158                          |             |
| General Plant - Washington    | 403GP          | RES         | 261                      | WA            | Situs           | 261                             |             |
| General Plant                 | 403GP          | RES         | 844                      | SO            | 6.684%          | 56                              |             |
| General Plant                 | 403GP          | RES         | 46,090                   | CAGW          | 22.598%         | 10,415                          |             |
| Intangible Plant              | 404IP          | RES         | 65,909                   | SO            | 6.684%          | 4,406                           |             |
|                               |                |             | <u>3,880,052</u>         |               |                 | <u>876,559</u>                  | 6.2.1       |
| Steam Production              | 403SP          | PRO         | 3,740,182                | JBG           | 22.470%         | 840,401                         |             |
| Hydro Production              | 403HP          | PRO         | 179,676                  | CAGW          | 22.598%         | 40,603                          |             |
| Other Production              | 403OP          | PRO         | 451,462                  | CAGW          | 22.598%         | 102,020                         |             |
| Transmission                  | 403TP          | PRO         | 440,201                  | CAGW          | 22.598%         | 99,476                          |             |
| Distribution - Washington     | 403364         | PRO         | 312,170                  | WA            | Situs           | 312,170                         |             |
| General Plant                 | 403GP          | PRO         | 233,465                  | SO            | 6.684%          | 15,605                          |             |
| Intangible Plant              | 404IP          | PRO         | 1,444,473                | SO            | 6.684%          | 96,552                          |             |
|                               |                |             | <u>6,801,627</u>         |               |                 | <u>1,506,827</u>                | 6.2.1       |

**Description of Adjustment**

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

PacifiCorp  
Washington Results of Operations - December 2015  
Incremental Depreciation Expense

| Description   | Plant Account | Depreciation Account | Factor | Depreciation Rate | Restating Adj. to Annualize CY 2015 Additions | Incremental Expense on CY 2015 Additions | Pro Forma Adj. to Include CY 2016 Additions | Incremental Expense on CY 2016 Additions | Total Depreciation Expense Adj. |
|---|---------------|----------------------|--------|-------------------|---|--|---|--|---------------------------------|
| <b>Steam Production Plant:</b>                            |               |                      |        |                   |   |  |   |  |                                 |
| Various   | 312           | 403SP                | JBG    | 2.779%            | 108,877,305                                   | 3,025,953                                | 18,214,195                                  | 3,740,182                                | 6,766,134                       |
| <b>Total Steam Plant</b>                                  |               |                      |        |                   | <b>108,877,305</b>                            | <b>3,025,953</b>                         | <b>18,214,195</b>                           | <b>3,740,182</b>                         | <b>6,766,134</b>                |
| <b>Hydro Production Plant:</b>                            |               |                      |        |                   |   |  |   |  |                                 |
| Various   | 332           | 403HP                | CAGW   | 2.599%            | 3,490,961                                     | 90,739                                   | 1,689,088                                   | 179,676                                  | 270,415                         |
| Various   | 332           | 403HP                | CAGE   | 4.150%            | -   | -  | -   | -  | -                               |
| <b>Total Hydro Plant</b>                                  |               |                      |        |                   | <b>3,490,961</b>                              | <b>90,739</b>                            | <b>1,689,088</b>                            | <b>179,676</b>                           | <b>270,415</b>                  |
| <b>Other Production Plant:</b>                            |               |                      |        |                   |   |  |   |  |                                 |
| Various Wind Other  | 343           | 403OP                | CAGE   | 3.124%            | -   | -  | -   | -  | -                               |
| Various   | 343           | 403OP                | CAGW   | 3.193%            | 11,315,710                                    | 361,342                                  | 11,512,489                                  | 451,462                                  | 812,803                         |
| <b>Total Other Plant</b>                                  |               |                      |        |                   | <b>11,315,710</b>                             | <b>361,342</b>                           | <b>11,512,489</b>                           | <b>451,462</b>                           | <b>812,803</b>                  |
| <b>Transmission Plant:</b>                                |               |                      |        |                   |   |  |   |  |                                 |
| Various   | 355           | 403TP                | CAGW   | 1.798%            | 15,061,404                                    | 270,756                                  | 13,699,230                                  | 440,201                                  | 710,957                         |
| <b>Total Transmission Plant</b>                           |               |                      |        |                   | <b>15,061,404</b>                             | <b>270,756</b>                           | <b>13,699,230</b>                           | <b>440,201</b>                           | <b>710,957</b>                  |
| <b>Distribution Plant:</b>                                |               |                      |        |                   |   |  |   |  |                                 |
| Washington  | 364           | 403364               | WA     | 2.775%            | 654,304                                       | 18,158                                   | 5,699,688                                   | 312,170                                  | 330,328                         |
| <b>Total Distribution Plant</b>                           |               |                      |        |                   | <b>654,304</b>                                | <b>18,158</b>                            | <b>5,699,688</b>                            | <b>312,170</b>                           | <b>330,328</b>                  |
| <b>General Plant:</b>                                     |               |                      |        |                   |   |  |   |  |                                 |
| Washington  | 397           | 403GP                | WA     | 2.774%            | 9,397   | 261                                      | -   | -  | 261                             |
| General   | 397           | 403GP                | SO     | 5.401%            | 15,634  | 844                                      | 3,061,672                                   | 233,465                                  | 234,309                         |
| General   | 397           | 403GP                | CAGW   | 3.955%            | 1,165,482                                     | 46,090                                   | -   | -  | 46,090                          |
| <b>Total General Plant</b>                                |               |                      |        |                   | <b>1,190,513</b>                              | <b>47,195</b>                            | <b>3,061,672</b>                            | <b>233,465</b>                           | <b>280,660</b>                  |
| <b>Mining Plant:</b>                                      |               |                      |        |                   |   |  |   |  |                                 |
| Coal Mine   | 399           | 403MP                | CAEE   | 0.000%            | -   | -  | -   | -  | -                               |
| <b>Total Mining Plant</b>                                 |               |                      |        |                   | <b>-</b>                                      | <b>-</b>                                 | <b>-</b>                                    | <b>-</b>                                 | <b>-</b>                        |
| <b>Intangible Plant:</b>                                  |               |                      |        |                   |   |  |   |  |                                 |
| General   | 303           | 404IP                | SO     | 3.680%            | 1,791,176                                     | 65,909                                   | 20,986,833                                  | 1,444,473                                | 1,510,382                       |
| <b>Total Intangible Plant</b>                             |               |                      |        |                   | <b>1,791,176</b>                              | <b>65,909</b>                            | <b>20,986,833</b>                           | <b>1,444,473</b>                         | <b>1,510,382</b>                |
| <b>Total Depreciation and Amortization</b>                |               |                      |        |                   | <b>142,381,373</b>                            | <b>3,880,052</b>                         | <b>74,863,195</b>                           | <b>6,801,627</b>                         | <b>10,681,679</b>               |
|   |               |                      |        |                   | Ref. 8.4                                      |  | Ref. 8.4.2                                  |  |                                 |
| <b>Total Depreciation and Amortization without Mining</b> |               |                      |        |                   |   | <b>3,880,052</b>                         |   | <b>6,801,627</b>                         | <b>10,681,679</b>               |
|   |               |                      |        |                   |   | Ref. 6.2                                 |   | Ref. 6.2                                 |                                 |

|                                 | <u>ACCOUNT</u> | <u>Type</u> | <u>TOTAL<br/>COMPANY</u> | <u>FACTOR</u> | <u>FACTOR %</u> | <u>WASHINGTON<br/>ALLOCATED</u> | <u>REF#</u> |
|---------------------------------|----------------|-------------|--------------------------|---------------|-----------------|---------------------------------|-------------|
| <b>Adjustment to Rate Base:</b> |                |             |                          |               |                 |                                 |             |
| Steam Production                | 108SP          | RES         | (3,025,953)              | JBG           | 22.470%         | (679,918)                       |             |
| Hydro Production                | 108HP          | RES         | (90,739)                 | CAGW          | 22.598%         | (20,505)                        |             |
| Other Production                | 108OP          | RES         | (361,342)                | CAGW          | 22.598%         | (81,655)                        |             |
| Transmission                    | 108TP          | RES         | (270,756)                | CAGW          | 22.598%         | (61,185)                        |             |
| Distribution - Washington       | 108364         | RES         | (18,158)                 | WA            | Situs           | (18,158)                        |             |
| General Plant - Washington      | 108GP          | RES         | (261)                    | WA            | Situs           | (261)                           |             |
| General Plant                   | 108GP          | RES         | (844)                    | SO            | 6.684%          | (56)                            |             |
| General Plant                   | 108GP          | RES         | (46,090)                 | CAGW          | 22.598%         | (10,415)                        |             |
| Intangible Plant                | 111IP          | RES         | (65,909)                 | SO            | 6.684%          | (4,406)                         |             |
|                                 |                |             | <u>(3,880,052)</u>       |               |                 | <u>(876,559)</u>                | 6.3.1       |
| Steam Production                | 108SP          | PRO         | (56,258)                 | JBG           | 22.470%         | (12,641)                        |             |
| Hydro Production                | 108HP          | PRO         | (6,559)                  | CAGW          | 22.598%         | (1,482)                         |             |
| Other Production                | 108OP          | PRO         | (150,381)                | CAGW          | 22.598%         | (33,983)                        |             |
| Transmission                    | 108TP          | PRO         | (77,040)                 | CAGW          | 22.598%         | (17,409)                        |             |
| Distribution - Washington       | 108364         | PRO         | (44,362)                 | WA            | Situs           | (44,362)                        |             |
| General Plant                   | 108GP          | PRO         | (58,771)                 | SO            | 6.684%          | (3,928)                         |             |
| Intangible Plant                | 111IP          | PRO         | (269,528)                | SO            | 6.684%          | (18,016)                        |             |
|                                 |                |             | <u>(662,898)</u>         |               |                 | <u>(131,821)</u>                | 6.3.1       |

**Description of Adjustment**

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

PacifiCorp  
Results of Operations - December 2015  
Incremental Accumulated Reserve

| Description                     | Plant Account | Reserve Account | Factor | Depreciation Rate | Restating Adj. to Annualize CY 2015 Additions | Incremental Reserve on CY 2015 Additions | Pro Forma Adj. to Include CY 2016 Additions | Incremental Reserve on CY 2016 Additions | Total Increment. Reserve Adj. |
|---------------------------------|---------------|-----------------|--------|-------------------|---|--|---|--|-------------------------------|
| <b>Steam Production Plant:</b>  |               |                 |        |                   |   |  |   |  |                               |
| Various                         | 312           | 108SP           | JBG    | 2.779%            | 108,877,305                                   | (3,025,953)                              | 18,214,195                                  | (56,258)                                 | (3,082,210)                   |
| <b>Total Steam Plant</b>        |               |                 |        |                   | <u>108,877,305</u>                            | <u>(3,025,953)</u>                       | <u>18,214,195</u>                           | <u>(56,258)</u>                          | <u>(3,082,210)</u>            |
| <b>Hydro Production Plant:</b>  |               |                 |        |                   |   |  |   |  |                               |
| Various                         | 332           | 108HP           | CAGW   | 2.599%            | 3,490,961                                     | (90,739)                                 | 1,689,088                                   | (6,559)                                  | (97,298)                      |
| Various                         | 332           | 108HP           | CAGE   | 4.150%            | -   | -  | -   | -  | -                             |
| <b>Total Hydro Plant</b>        |               |                 |        |                   | <u>3,490,961</u>                              | <u>(90,739)</u>                          | <u>1,689,088</u>                            | <u>(6,559)</u>                           | <u>(97,298)</u>               |
| <b>Other Production Plant:</b>  |               |                 |        |                   |   |  |   |  |                               |
| Various Wind Other              | 343           | 108OP           | CAGE   | 3.124%            | -   | -  | -   | -  | -                             |
| Various                         | 343           | 108OP           | CAGW   | 3.193%            | 11,315,710                                    | (361,342)                                | 11,512,489                                  | (150,381)                                | (511,723)                     |
| <b>Total Other Plant</b>        |               |                 |        |                   | <u>11,315,710</u>                             | <u>(361,342)</u>                         | <u>11,512,489</u>                           | <u>(150,381)</u>                         | <u>(511,723)</u>              |
| <b>Transmission Plant:</b>      |               |                 |        |                   |   |  |   |  |                               |
| Various                         | 355           | 108TP           | CAGW   | 1.798%            | 15,061,404                                    | (270,756)                                | 13,699,230                                  | (77,040)                                 | (347,796)                     |
| <b>Total Transmission Plant</b> |               |                 |        |                   | <u>15,061,404</u>                             | <u>(270,756)</u>                         | <u>13,699,230</u>                           | <u>(77,040)</u>                          | <u>(347,796)</u>              |
| <b>Distribution Plant:</b>      |               |                 |        |                   |   |  |   |  |                               |
| Washington                      | 364           | 108364          | WA     | 2.775%            | 654,304                                       | (18,158)                                 | 5,699,688                                   | (44,362)                                 | (62,520)                      |
| <b>Total Distribution Plant</b> |               |                 |        |                   | <u>654,304</u>                                | <u>(18,158)</u>                          | <u>5,699,688</u>                            | <u>(44,362)</u>                          | <u>(62,520)</u>               |
| <b>General Plant:</b>           |               |                 |        |                   |   |  |   |  |                               |
| Washington                      | 397           | 108GP           | WA     | 2.774%            | 9,397   | (261)                                    | -   | -  | (261)                         |
| General                         | 397           | 108GP           | SO     | 5.401%            | 15,634  | (844)                                    | 3,061,672                                   | (58,771)                                 | (59,616)                      |
| General                         | 397           | 108GP           | CAGW   | 3.955%            | 1,165,482                                     | (46,090)                                 | -   | -  | (46,090)                      |
| <b>Total General Plant</b>      |               |                 |        |                   | <u>1,190,513</u>                              | <u>(47,195)</u>                          | <u>3,061,672</u>                            | <u>(58,771)</u>                          | <u>(105,967)</u>              |
| <b>Mining Plant:</b>            |               |                 |        |                   |   |  |   |  |                               |
| Coal Mine                       | 399           | 108MP           | CAEE   | 0.000%            | -   | -  | -   | -  | -                             |
| <b>Total Mining Plant</b>       |               |                 |        |                   | <u>-</u>                                      | <u>-</u>                                 | <u>-</u>                                    | <u>-</u>                                 | <u>-</u>                      |
| <b>Intangible Plant:</b>        |               |                 |        |                   |   |  |   |  |                               |
| General                         | 303           | 111IP           | SO     | 3.680%            | 1,791,176                                     | (65,909)                                 | 20,986,833                                  | (269,528)                                | (335,437)                     |
| <b>Total Intangible Plant</b>   |               |                 |        |                   | <u>1,791,176</u>                              | <u>(65,909)</u>                          | <u>20,986,833</u>                           | <u>(269,528)</u>                         | <u>(335,437)</u>              |
|                                 |               |                 |        |                   | <u>142,381,373</u>                            | <u>(3,880,052)</u>                       | <u>74,863,195</u>                           | <u>(662,898)</u>                         | <u>(4,542,950)</u>            |
|                                 |               |                 |        |                   | Ref. 8.4                                      | Ref. 6.3                                 | Ref. 8.4                                    | Ref. 6.3                                 |                               |





|                                    | 7.1              | 7.2              | 7.3                  | 7.4                   | 7.5          | 7.6                      |                         |
|------------------------------------|------------------|------------------|----------------------|-----------------------|--------------|--------------------------|-------------------------|
|                                    | Total Normalized | Interest True Up | Property Tax Expense | Production Tax Credit | AFUDC Equity | WA Low Income Tax Credit | Flow-Through Adjustment |
| 1 Operating Revenues:              |                  |                  |                      |                       |              |                          |                         |
| 2 General Business Revenues        | -                | -                | -                    | -                     | -            | -                        | -                       |
| 3 Interdepartmental                | -                | -                | -                    | -                     | -            | -                        | -                       |
| 4 Special Sales                    | -                | -                | -                    | -                     | -            | -                        | -                       |
| 5 Other Operating Revenues         | -                | -                | -                    | -                     | -            | -                        | -                       |
| 6 Total Operating Revenues         | -                | -                | -                    | -                     | -            | -                        | -                       |
| 7                                  |                  |                  |                      |                       |              |                          |                         |
| 8 Operating Expenses:              |                  |                  |                      |                       |              |                          |                         |
| 9 Steam Production                 | -                | -                | -                    | -                     | -            | -                        | -                       |
| 10 Nuclear Production              | -                | -                | -                    | -                     | -            | -                        | -                       |
| 11 Hydro Production                | -                | -                | -                    | -                     | -            | -                        | -                       |
| 12 Other Power Supply              | -                | -                | -                    | -                     | -            | -                        | -                       |
| 13 Transmission                    | -                | -                | -                    | -                     | -            | -                        | -                       |
| 14 Distribution                    | -                | -                | -                    | -                     | -            | -                        | -                       |
| 15 Customer Accounting             | -                | -                | -                    | -                     | -            | -                        | -                       |
| 16 Customer Service & Info         | -                | -                | -                    | -                     | -            | -                        | -                       |
| 17 Sales                           | -                | -                | -                    | -                     | -            | -                        | -                       |
| 18 Administrative & General        | -                | -                | -                    | -                     | -            | -                        | -                       |
| 19 Total O&M Expenses              | -                | -                | -                    | -                     | -            | -                        | -                       |
| 20 Depreciation                    | -                | -                | -                    | -                     | -            | -                        | -                       |
| 21 Amortization                    | -                | -                | -                    | -                     | -            | -                        | -                       |
| 22 Taxes Other Than Income         | 395,625          | -                | 344,609              | -                     | -            | (27,008)                 | -                       |
| 23 Income Taxes: Federal           | 99,157           | (24,524)         | (120,613)            | 260,537               | 1,614        | 9,453                    | -                       |
| 24 State                           | -                | -                | -                    | -                     | -            | -                        | -                       |
| 25 Deferred Income Taxes           | (2,222,418)      | -                | -                    | -                     | -            | -                        | -                       |
| 26 Investment Tax Credit Adj.      | -                | -                | -                    | -                     | -            | -                        | -                       |
| 27 Misc Revenue & Expense          | -                | -                | -                    | -                     | -            | -                        | -                       |
| 28 Total Operating Expenses:       | (1,727,635)      | (24,524)         | 223,996              | 260,537               | 1,614        | (17,555)                 | -                       |
| 29                                 |                  |                  |                      |                       |              |                          |                         |
| 30 Operating Rev For Return:       | 1,727,635        | 24,524           | (223,996)            | (260,537)             | (1,614)      | 17,555                   | -                       |
| 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            | (855,039)        | -                | -                    | -                     | -            | -                        | (1,335,437)             |
| 50 Unamortized ITC                 | -                | -                | -                    | -                     | -            | -                        | -                       |
| 51 Customer Adv For Const          | -                | -                | -                    | -                     | -            | -                        | -                       |
| 52 Customer Service Deposits       | -                | -                | -                    | -                     | -            | -                        | -                       |
| 53 Miscellaneous Deductions        | -                | -                | -                    | -                     | -            | -                        | -                       |
| 54                                 |                  |                  |                      |                       |              |                          |                         |
| 55 Total Deductions:               | (855,039)        | -                | -                    | -                     | -            | -                        | (1,335,437)             |
| 56                                 |                  |                  |                      |                       |              |                          |                         |
| 57 Total Rate Base:                | (855,039)        | -                | -                    | -                     | -            | -                        | (1,335,437)             |
| 58                                 |                  |                  |                      |                       |              |                          |                         |
| 59                                 |                  |                  |                      |                       |              |                          |                         |
| 60 Estimated ROE impact            | 0.436%           | 0.006%           | -0.055%              | -0.063%               | 0.000%       | 0.004%                   | 0.024%                  |
| 61 Estimated Price Change          | (2,886,377)      | (39,529)         | 361,045              | 419,943               | 2,601        | (28,296)                 | (158,855)               |
| 62                                 |                  |                  |                      |                       |              |                          |                         |
| 63                                 |                  |                  |                      |                       |              |                          |                         |
| 64 TAX CALCULATION:                |                  |                  |                      |                       |              |                          |                         |
| 65                                 |                  |                  |                      |                       |              |                          |                         |
| 66 Operating Revenue               | (395,625)        | -                | (344,609)            | -                     | -            | 27,008                   | -                       |
| 67 Other Deductions                | -                | -                | -                    | -                     | -            | -                        | -                       |
| 68 Interest (AFUDC)                | (4,611)          | -                | -                    | -                     | (4,611)      | -                        | -                       |
| 69 Interest                        | 70,069           | 70,069           | -                    | -                     | -            | -                        | -                       |
| 70 Schedule "M" Additions          | -                | -                | -                    | -                     | -            | -                        | -                       |
| 71 Schedule "M" Deductions         | -                | -                | -                    | -                     | -            | -                        | -                       |
| 72 Income Before Tax               | (461,084)        | (70,069)         | (344,609)            | -                     | 4,611        | 27,008                   | -                       |
| 73                                 |                  |                  |                      |                       |              |                          |                         |
| 74 State Income Taxes              | -                | -                | -                    | -                     | -            | -                        | -                       |
| 75                                 |                  |                  |                      |                       |              |                          |                         |
| 76 Taxable Income                  | (461,084)        | (70,069)         | (344,609)            | -                     | 4,611        | 27,008                   | -                       |
| 77                                 |                  |                  |                      |                       |              |                          |                         |
| 78 Federal Income Tax - Calculated | (161,379)        | (24,524)         | (120,613)            | -                     | 1,614        | 9,453                    | -                       |
| 79 Adjustments to Calculated Tax:  |                  |                  |                      |                       |              |                          |                         |
| 80 Wyoming Wind Tax Credit         | 260,537          | -                | -                    | 260,537               | -            | -                        | -                       |
| 81 Federal Income Taxes            | 99,157           | (24,524)         | (120,613)            | 260,537               | 1,614        | 9,453                    | -                       |

|                                    | 7.6.1                                  | 7.7  | 7.8                                 | 0      | 0      | 0      | 0      |
|------------------------------------|--|--|-------------------------------------|--------|--------|--------|--------|
|                                    | (cont.) Flow-<br>Through<br>Adjustment | Remove Deferred<br>State Tax<br>Expense &<br>Balance | WA Public Utility<br>Tax Adjustment | 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         | -                                      | -  | 78,024                              | -      | -      | -      | -      |
| 23 Income Taxes: Federal           | -                                      | -  | (27,308)                            | -      | -      | -      | -      |
| 24 State                           | -                                      | -  | -                                   | -      | -      | -      | -      |
| 25 Deferred Income Taxes           | (643,418)                              | (1,579,000)  | -                                   | -      | -      | -      | -      |
| 26 Investment Tax Credit Adj.      | -                                      | -  | -                                   | -      | -      | -      | -      |
| 27 Misc Revenue & Expense          | -                                      | -  | -                                   | -      | -      | -      | -      |
| 28 Total Operating Expenses:       | (643,418)                              | (1,579,000)  | 50,716                              | -      | -      | -      | -      |
| 29                                 |  |  |                                     |        |        |        |        |
| 30 Operating Rev For Return:       | 643,418                                | 1,579,000  | (50,716)                            | -      | -      | -      | -      |
| 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            | -                                      | 480,398  | -                                   | -      | -      | -      | -      |
| 50 Unamortized ITC                 | -                                      | -  | -                                   | -      | -      | -      | -      |
| 51 Customer Adv For Const          | -                                      | -  | -                                   | -      | -      | -      | -      |
| 52 Customer Service Deposits       | -                                      | -  | -                                   | -      | -      | -      | -      |
| 53 Miscellaneous Deductions        | -                                      | -  | -                                   | -      | -      | -      | -      |
| 54                                 |  |  |                                     |        |        |        |        |
| 55 Total Deductions:               | -                                      | 480,398  | -                                   | -      | -      | -      | -      |
| 56                                 |  |  |                                     |        |        |        |        |
| 57 Total Rate Base:                | -                                      | 480,398  | -                                   | -      | -      | -      | -      |
| 58                                 |  |  |                                     |        |        |        |        |
| 59                                 |  |  |                                     |        |        |        |        |
| 60 Estimated ROE impact            | 0.157%                                 | 0.376%   | -0.012%                             | 0.000% | 0.000% | 0.000% | 0.000% |
| 61 Estimated Price Change          | (1,037,085)                            | (2,487,946)  | 81,745                              | -      | -      | -      | -      |
| 62                                 |  |  |                                     |        |        |        |        |
| 63                                 |  |  |                                     |        |        |        |        |
| 64 TAX CALCULATION:                |  |  |                                     |        |        |        |        |
| 65                                 |  |  |                                     |        |        |        |        |
| 66 Operating Revenue               | -                                      | -  | (78,024)                            | -      | -      | -      | -      |
| 67 Other Deductions                | -                                      | -  | -                                   | -      | -      | -      | -      |
| 68 Interest (AFUDC)                | -                                      | -  | -                                   | -      | -      | -      | -      |
| 69 Interest                        | -                                      | -  | -                                   | -      | -      | -      | -      |
| 70 Schedule "M" Additions          | -                                      | -  | -                                   | -      | -      | -      | -      |
| 71 Schedule "M" Deductions         | -                                      | -  | -                                   | -      | -      | -      | -      |
| 72 Income Before Tax               | -                                      | -  | (78,024)                            | -      | -      | -      | -      |
| 73                                 |  |  |                                     |        |        |        |        |
| 74 State Income Taxes              | -                                      | -  | -                                   | -      | -      | -      | -      |
| 75                                 |  |  |                                     |        |        |        |        |
| 76 Taxable Income                  | -                                      | -  | (78,024)                            | -      | -      | -      | -      |
| 77                                 |  |  |                                     |        |        |        |        |
| 78 Federal Income Tax - Calculated | -                                      | -  | (27,308)                            | -      | -      | -      | -      |
| 79 Adjustments to Calculated Tax:  |  |  |                                     |        |        |        |        |
| 80 Wyoming Wind Tax Credit         | -                                      | -  | -                                   | -      | -      | -      | -      |
| 81 Federal Income Taxes            | -                                      | -  | (27,308)                            | -      | -      | -      | -      |

|                                    | 7.1              | 7.2              | 7.3                  | 7.4                   | 7.5          | 7.6                      |                         |
|------------------------------------|------------------|------------------|----------------------|-----------------------|--------------|--------------------------|-------------------------|
|                                    | Total Normalized | Interest True Up | Property Tax Expense | Production Tax Credit | AFUDC Equity | WA Low Income Tax Credit | Flow-Through Adjustment |
| 1 Operating Revenues:              |                  |                  |                      |                       |              |                          |                         |
| 2 General Business Revenues        | -                | -                | -                    | -                     | -            | -                        | -                       |
| 3 Interdepartmental                | -                | -                | -                    | -                     | -            | -                        | -                       |
| 4 Special Sales                    | -                | -                | -                    | -                     | -            | -                        | -                       |
| 5 Other Operating Revenues         | -                | -                | -                    | -                     | -            | -                        | -                       |
| 6 Total Operating Revenues         | -                | -                | -                    | -                     | -            | -                        | -                       |
| 7                                  |                  |                  |                      |                       |              |                          |                         |
| 8 Operating Expenses:              |                  |                  |                      |                       |              |                          |                         |
| 9 Steam Production                 | -                | -                | -                    | -                     | -            | -                        | -                       |
| 10 Nuclear Production              | -                | -                | -                    | -                     | -            | -                        | -                       |
| 11 Hydro Production                | -                | -                | -                    | -                     | -            | -                        | -                       |
| 12 Other Power Supply              | -                | -                | -                    | -                     | -            | -                        | -                       |
| 13 Transmission                    | -                | -                | -                    | -                     | -            | -                        | -                       |
| 14 Distribution                    | -                | -                | -                    | -                     | -            | -                        | -                       |
| 15 Customer Accounting             | -                | -                | -                    | -                     | -            | -                        | -                       |
| 16 Customer Service & Info         | -                | -                | -                    | -                     | -            | -                        | -                       |
| 17 Sales                           | -                | -                | -                    | -                     | -            | -                        | -                       |
| 18 Administrative & General        | -                | -                | -                    | -                     | -            | -                        | -                       |
| 19 Total O&M Expenses              | -                | -                | -                    | -                     | -            | -                        | -                       |
| 20 Depreciation                    | -                | -                | -                    | -                     | -            | -                        | -                       |
| 21 Amortization                    | -                | -                | -                    | -                     | -            | -                        | -                       |
| 22 Taxes Other Than Income         | 78,024           | -                | -                    | -                     | -            | -                        | -                       |
| 23 Income Taxes: Federal           | 86,577           | 112,271          | -                    | -                     | 1,614        | -                        | -                       |
| 24 State                           | -                | -                | -                    | -                     | -            | -                        | -                       |
| 25 Deferred Income Taxes           | (2,222,418)      | -                | -                    | -                     | -            | -                        | -                       |
| 26 Investment Tax Credit Adj.      | -                | -                | -                    | -                     | -            | -                        | -                       |
| 27 Misc Revenue & Expense          | -                | -                | -                    | -                     | -            | -                        | -                       |
| 28 Total Operating Expenses:       | (2,057,817)      | 112,271          | -                    | -                     | 1,614        | -                        | -                       |
| 29                                 |                  |                  |                      |                       |              |                          |                         |
| 30 Operating Rev For Return:       | 2,057,817        | (112,271)        | -                    | -                     | (1,614)      | -                        | -                       |
| 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            | (855,039)        | -                | -                    | -                     | -            | -                        | (1,335,437)             |
| 50 Unamortized ITC                 | -                | -                | -                    | -                     | -            | -                        | -                       |
| 51 Customer Adv For Const          | -                | -                | -                    | -                     | -            | -                        | -                       |
| 52 Customer Service Deposits       | -                | -                | -                    | -                     | -            | -                        | -                       |
| 53 Miscellaneous Deductions        | -                | -                | -                    | -                     | -            | -                        | -                       |
| 54                                 |                  |                  |                      |                       |              |                          |                         |
| 55 Total Deductions:               | (855,039)        | -                | -                    | -                     | -            | -                        | (1,335,437)             |
| 56                                 |                  |                  |                      |                       |              |                          |                         |
| 57 Total Rate Base:                | (855,039)        | -                | -                    | -                     | -            | -                        | (1,335,437)             |
| 58                                 |                  |                  |                      |                       |              |                          |                         |
| 59                                 |                  |                  |                      |                       |              |                          |                         |
| 60 Estimated ROE Impact            | 0.517%           | -0.027%          | 0.000%               | 0.000%                | 0.000%       | 0.000%                   | 0.024%                  |
| 61 Estimated Price Change          | (3,418,576)      | 180,963          | -                    | -                     | 2,601        | -                        | (158,855)               |
| 62                                 |                  |                  |                      |                       |              |                          |                         |
| 63                                 |                  |                  |                      |                       |              |                          |                         |
| 64 TAX CALCULATION:                |                  |                  |                      |                       |              |                          |                         |
| 65                                 |                  |                  |                      |                       |              |                          |                         |
| 66 Operating Revenue               | (78,024)         | -                | -                    | -                     | -            | -                        | -                       |
| 67 Other Deductions                | -                | -                | -                    | -                     | -            | -                        | -                       |
| 68 Interest (AFUDC)                | (4,611)          | -                | -                    | -                     | (4,611)      | -                        | -                       |
| 69 Interest                        | (320,775)        | (320,775)        | -                    | -                     | -            | -                        | -                       |
| 70 Schedule "M" Additions          | -                | -                | -                    | -                     | -            | -                        | -                       |
| 71 Schedule "M" Deductions         | -                | -                | -                    | -                     | -            | -                        | -                       |
| 72 Income Before Tax               | 247,362          | 320,775          | -                    | -                     | 4,611        | -                        | -                       |
| 73                                 |                  |                  |                      |                       |              |                          |                         |
| 74 State Income Taxes              | -                | -                | -                    | -                     | -            | -                        | -                       |
| 75                                 |                  |                  |                      |                       |              |                          |                         |
| 76 Taxable Income                  | 247,362          | 320,775          | -                    | -                     | 4,611        | -                        | -                       |
| 77                                 |                  |                  |                      |                       |              |                          |                         |
| 78 Federal Income Tax - Calculated | 86,577           | 112,271          | -                    | -                     | 1,614        | -                        | -                       |
| 79 Adjustments to Calculated Tax:  |                  |                  |                      |                       |              |                          |                         |
| 80 Wyoming Wind Tax Credit         | -                | -                | -                    | -                     | -            | -                        | -                       |
| 81 Federal Income Taxes            | 86,577           | 112,271          | -                    | -                     | 1,614        | -                        | -                       |

|                                    | 7.6.1                                  | 7.7  | 7.8                                 | 0      | 0      | 0      | 0      |
|------------------------------------|--|--|-------------------------------------|--------|--------|--------|--------|
|                                    | (cont.) Flow-<br>Through<br>Adjustment | Remove Deferred<br>State Tax<br>Expense &<br>Balance | WA Public Utility<br>Tax Adjustment | 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         | -                                      | -  | 78,024                              | -      | -      | -      | -      |
| 23 Income Taxes: Federal           | -                                      | -  | (27,308)                            | -      | -      | -      | -      |
| 24 State                           | -                                      | -  | -                                   | -      | -      | -      | -      |
| 25 Deferred Income Taxes           | (643,418)                              | (1,579,000)  | -                                   | -      | -      | -      | -      |
| 26 Investment Tax Credit Adj.      | -                                      | -  | -                                   | -      | -      | -      | -      |
| 27 Misc Revenue & Expense          | -                                      | -  | -                                   | -      | -      | -      | -      |
| 28 Total Operating Expenses:       | (643,418)                              | (1,579,000)  | 50,716                              | -      | -      | -      | -      |
| 29                                 |  |  |                                     |        |        |        |        |
| 30 Operating Rev For Return:       | 643,418                                | 1,579,000  | (50,716)                            | -      | -      | -      | -      |
| 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            | -                                      | 480,398  | -                                   | -      | -      | -      | -      |
| 50 Unamortized ITC                 | -                                      | -  | -                                   | -      | -      | -      | -      |
| 51 Customer Adv For Const          | -                                      | -  | -                                   | -      | -      | -      | -      |
| 52 Customer Service Deposits       | -                                      | -  | -                                   | -      | -      | -      | -      |
| 53 Miscellaneous Deductions        | -                                      | -  | -                                   | -      | -      | -      | -      |
| 54                                 |  |  |                                     |        |        |        |        |
| 55 Total Deductions:               | -                                      | 480,398  | -                                   | -      | -      | -      | -      |
| 56                                 |  |  |                                     |        |        |        |        |
| 57 Total Rate Base:                | -                                      | 480,398  | -                                   | -      | -      | -      | -      |
| 58                                 |  |  |                                     |        |        |        |        |
| 59                                 |  |  |                                     |        |        |        |        |
| 60 Estimated ROE impact            | 0.157%                                 | 0.376%   | -0.012%                             | 0.000% | 0.000% | 0.000% | 0.000% |
| 61 Estimated Price Change          | (1,037,085)                            | (2,487,946)  | 81,745                              | -      | -      | -      | -      |
| 62                                 |  |  |                                     |        |        |        |        |
| 63                                 |  |  |                                     |        |        |        |        |
| 64 TAX CALCULATION:                |  |  |                                     |        |        |        |        |
| 65                                 |  |  |                                     |        |        |        |        |
| 66 Operating Revenue               | -                                      | -  | (78,024)                            | -      | -      | -      | -      |
| 67 Other Deductions                | -                                      | -  | -                                   | -      | -      | -      | -      |
| 68 Interest (AFUDC)                | -                                      | -  | -                                   | -      | -      | -      | -      |
| 69 Interest                        | -                                      | -  | -                                   | -      | -      | -      | -      |
| 70 Schedule "M" Additions          | -                                      | -  | -                                   | -      | -      | -      | -      |
| 71 Schedule "M" Deductions         | -                                      | -  | -                                   | -      | -      | -      | -      |
| 72 Income Before Tax               | -                                      | -  | (78,024)                            | -      | -      | -      | -      |
| 73                                 |  |  |                                     |        |        |        |        |
| 74 State Income Taxes              | -                                      | -  | -                                   | -      | -      | -      | -      |
| 75                                 |  |  |                                     |        |        |        |        |
| 76 Taxable Income                  | -                                      | -  | (78,024)                            | -      | -      | -      | -      |
| 77                                 |  |  |                                     |        |        |        |        |
| 78 Federal Income Tax - Calculated | -                                      | -  | (27,308)                            | -      | -      | -      | -      |
| 79 Adjustments to Calculated Tax:  |  |  |                                     |        |        |        |        |
| 80 Wyoming Wind Tax Credit         | -                                      | -  | -                                   | -      | -      | -      | -      |
| 81 Federal Income Taxes            | -                                      | -  | (27,308)                            | -      | -      | -      | -      |

|                                    | 7.1              | 7.2              | 7.3                  | 7.4                   | 7.5          | 7.6                      |                         |
|------------------------------------|------------------|------------------|----------------------|-----------------------|--------------|--------------------------|-------------------------|
|                                    | Total Normalized | Interest True Up | Property Tax Expense | Production Tax Credit | AFUDC Equity | WA Low Income Tax Credit | Flow-Through Adjustment |
| 1 Operating Revenues:              |                  |                  |                      |                       |              |                          |                         |
| 2 General Business Revenues        | -                | -                | -                    | -                     | -            | -                        | -                       |
| 3 Interdepartmental                | -                | -                | -                    | -                     | -            | -                        | -                       |
| 4 Special Sales                    | -                | -                | -                    | -                     | -            | -                        | -                       |
| 5 Other Operating Revenues         | -                | -                | -                    | -                     | -            | -                        | -                       |
| 6 Total Operating Revenues         | -                | -                | -                    | -                     | -            | -                        | -                       |
| 7                                  |                  |                  |                      |                       |              |                          |                         |
| 8 Operating Expenses:              |                  |                  |                      |                       |              |                          |                         |
| 9 Steam Production                 | -                | -                | -                    | -                     | -            | -                        | -                       |
| 10 Nuclear Production              | -                | -                | -                    | -                     | -            | -                        | -                       |
| 11 Hydro Production                | -                | -                | -                    | -                     | -            | -                        | -                       |
| 12 Other Power Supply              | -                | -                | -                    | -                     | -            | -                        | -                       |
| 13 Transmission                    | -                | -                | -                    | -                     | -            | -                        | -                       |
| 14 Distribution                    | -                | -                | -                    | -                     | -            | -                        | -                       |
| 15 Customer Accounting             | -                | -                | -                    | -                     | -            | -                        | -                       |
| 16 Customer Service & Info         | -                | -                | -                    | -                     | -            | -                        | -                       |
| 17 Sales                           | -                | -                | -                    | -                     | -            | -                        | -                       |
| 18 Administrative & General        | -                | -                | -                    | -                     | -            | -                        | -                       |
| 19 Total O&M Expenses              | -                | -                | -                    | -                     | -            | -                        | -                       |
| 20 Depreciation                    | -                | -                | -                    | -                     | -            | -                        | -                       |
| 21 Amortization                    | -                | -                | -                    | -                     | -            | -                        | -                       |
| 22 Taxes Other Than Income         | 317,601          | -                | 344,609              | -                     | -            | (27,008)                 | -                       |
| 23 Income Taxes: Federal           | 12,581           | (136,796)        | (120,613)            | 260,537               | -            | 9,453                    | -                       |
| 24 State                           | -                | -                | -                    | -                     | -            | -                        | -                       |
| 25 Deferred Income Taxes           | -                | -                | -                    | -                     | -            | -                        | -                       |
| 26 Investment Tax Credit Adj.      | -                | -                | -                    | -                     | -            | -                        | -                       |
| 27 Misc Revenue & Expense          | -                | -                | -                    | -                     | -            | -                        | -                       |
| 28 Total Operating Expenses:       | 330,182          | (136,796)        | 223,996              | 260,537               | -            | (17,555)                 | -                       |
| 29                                 |                  |                  |                      |                       |              |                          |                         |
| 30 Operating Rev For Return:       | (330,182)        | 136,796          | (223,996)            | (260,537)             | -            | 17,555                   | -                       |
| 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            | -0.077%          | 0.032%           | -0.052%              | -0.060%               | 0.000%       | 0.004%                   | 0.000%                  |
| 61 Estimated Price Change          | 532,199          | (220,492)        | 361,045              | 419,943               | -            | (28,296)                 | -                       |
| 62                                 |                  |                  |                      |                       |              |                          |                         |
| 63                                 |                  |                  |                      |                       |              |                          |                         |
| 64 TAX CALCULATION:                |                  |                  |                      |                       |              |                          |                         |
| 65                                 |                  |                  |                      |                       |              |                          |                         |
| 66 Operating Revenue               | (317,601)        | -                | (344,609)            | -                     | -            | 27,008                   | -                       |
| 67 Other Deductions                | -                | -                | -                    | -                     | -            | -                        | -                       |
| 68 Interest (AFUDC)                | -                | -                | -                    | -                     | -            | -                        | -                       |
| 69 Interest                        | 390,844          | 390,844          | -                    | -                     | -            | -                        | -                       |
| 70 Schedule "M" Additions          | -                | -                | -                    | -                     | -            | -                        | -                       |
| 71 Schedule "M" Deductions         | -                | -                | -                    | -                     | -            | -                        | -                       |
| 72 Income Before Tax               | (708,445)        | (390,844)        | (344,609)            | -                     | -            | 27,008                   | -                       |
| 73                                 |                  |                  |                      |                       |              |                          |                         |
| 74 State Income Taxes              | -                | -                | -                    | -                     | -            | -                        | -                       |
| 75                                 |                  |                  |                      |                       |              |                          |                         |
| 76 Taxable Income                  | (708,445)        | (390,844)        | (344,609)            | -                     | -            | 27,008                   | -                       |
| 77                                 |                  |                  |                      |                       |              |                          |                         |
| 78 Federal Income Tax - Calculated | (247,956)        | (136,796)        | (120,613)            | -                     | -            | 9,453                    | -                       |
| 79 Adjustments to Calculated Tax:  |                  |                  |                      |                       |              |                          |                         |
| 80 Wyoming Wind Tax Credit         | 260,537          | -                | -                    | 260,537               | -            | -                        | -                       |
| 81 Federal Income Taxes            | 12,581           | (136,796)        | (120,613)            | 260,537               | -            | 9,453                    | -                       |

|                                    | 7.6.1                                  | 7.7  | 7.8                                 | 0      | 0      | 0      | 0      |
|------------------------------------|--|--|-------------------------------------|--------|--------|--------|--------|
|                                    | (cont.) Flow-<br>Through<br>Adjustment | Remove Deferred<br>State Tax<br>Expense &<br>Balance | WA Public Utility<br>Tax Adjustment | 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            | -                                      | -  | -                                   | -      | -      | -      | -      |

|                                    | ACCOUNT | Type | TOTAL<br>COMPANY | FACTOR | FACTOR % | WASHINGTON<br>ALLOCATED | REF#  |
|------------------------------------|---------|------|------------------|--------|----------|-------------------------|-------|
| <b>Adjustment to Expense:</b>      |         |      |                  |        |          |                         |       |
| Other Interest Expense - Restating | 427     | RES  | (320,775)        | WA     | Situs    | (320,775)               | Below |
| Other Interest Expense - Pro forma | 427     | PRO  | 390,844          | WA     | Situs    | 390,844                 | Below |
|                                    |         |      | <u>70,069</u>    |        |          | <u>70,069</u>           | 2.20  |

**Adjustment Detail:**

|  |  |  |  |  |  |                   |      |
|--|--|--|--|--|--|-------------------|------|
| Restating:                               |  |  |  |  |  |                   |      |
| Jurisdiction Specific Adjusted Rate Base |  |  |  |  |  | 842,894,817       | 1.0  |
| Weighted Cost of Debt:                   |  |  |  |  |  | <u>2.514%</u>     | 2.1  |
| Trued-up Interest Expense                |  |  |  |  |  | <u>21,192,734</u> | 1.0  |
| Unadjusted Interest Expense              |  |  |  |  |  |                   |      |
|  |  |  |  |  |  | <u>21,513,510</u> | 2.20 |
| Restating Interest True-up Adjustment    |  |  |  |  |  | <u>(320,775)</u>  | 1.0  |

Pro forma:

|   |  |  |  |  |  |                   |      |
|---|--|--|--|--|--|-------------------|------|
| Jurisdiction Specific Adjusted Rate Base    |  |  |  |  |  | 858,439,803       | 2.2  |
| Weighted Cost of Debt:                      |  |  |  |  |  | <u>2.514%</u>     | 2.1  |
| Trued-up Interest Expense                   |  |  |  |  |  | <u>21,583,579</u> | 2.20 |
| Restated Interest Expense                   |  |  |  |  |  |                   |      |
|   |  |  |  |  |  | <u>21,192,734</u> | 1.0  |
| Total Pro forma Interest True-up Adjustment |  |  |  |  |  | <u>390,844</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<br/>COMPANY</u> | <u>FACTOR</u> | <u>FACTOR %</u> | <u>WASHINGTON<br/>ALLOCATED</u> | <u>REF#</u> |
|--|----------------|-------------|--------------------------|---------------|-----------------|---------------------------------|-------------|
| <b>Adjustment to Expense:</b><br>Taxes Other Than Income | 408            | PRO         | 5,155,528                | GPS           | 6.6843%         | 344,609                         | 7.2.1       |

**Description of Adjustment**

This adjustment updates property taxes to reflect 12 months ending December 2016 projected property taxes, taking into account forecasted pro forma capital additions.

PacifiCorp  
 Results of Operations - December 2015  
 Estimated Property Tax Expense for December 2016  
 Property Tax Adjustment Summary

| <u>FERC Account</u>   | <u>G/L Account</u> | <u>Co. Code</u> | <u>Factor</u> | <u>Total</u>              | <u>Reference</u> |
|---|--------------------|-----------------|---------------|---------------------------|------------------|
| 408.15  | 579000             | 1000            | GPS           | 136,796,472               |                  |
| <b>Total Accrued Property Tax Expense - 12 Months Ended December 2015</b> |                    |                 |               | <u><u>136,796,472</u></u> | <b>Tab B5</b>    |
| Forecasted Property Tax Expense - 12 Months Ending December 31, 2016      |                    |                 |               | 141,952,000               |                  |
| Less Accrued Property Tax Expense - 12 Months Ended December 31, 2015     |                    |                 |               | (136,796,472)             |                  |
| <b>Incremental Adjustment to Property Tax Expense</b>                     |                    |                 |               | <u><u>5,155,528</u></u>   | <b>Ref 7.2</b>   |

| <b>Adjustment to Expense:</b> | <u>ACCOUNT</u> | <u>Type</u> | <u>TOTAL<br/>COMPANY</u> | <u>FACTOR</u> | <u>FACTOR %</u> | <u>WASHINGTON<br/>ALLOCATED</u> | <u>REF#</u> |
|-------------------------------|----------------|-------------|--------------------------|---------------|-----------------|---------------------------------|-------------|
| Pro Forma WCA-allocated PTC   | 40910          | PRO         | 1,152,931                | CAGW          | 22.5978%        | 260,537                         | 7.3.1       |

**Description of Adjustment**

The Company is entitled to recognize a federal income tax credit as a result of placing renewable generating plants in-service. The tax credit is based on the kilowatt-hours generated by a qualified facility during the facility's first ten years of service. This pro forma adjustment reflects the impending expiration of production tax credits in the test period.

PacifiCorp  
 Washington Results of Operations - December 2015  
 Renewable Energy Tax Credit Calculation  
 West Control Area

**2015 Actual Levels**

| Description               | FED Amount  | Expiration Date | Available kWh | Factor (inflated tax per unit) | Credit            |
|---------------------------|-------------|-----------------|---------------|--------------------------------|-------------------|
| <b>Hydro</b>              |             |                 |               |                                |                   |
| JC Boyle                  | 6,131,086   | 11/7/2015       | 5,452,382     | 0.012                          | 65,429            |
| <b>Wind/Geothermal</b>    |             |                 |               |                                |                   |
| Goodnoe KWh               | 186,746,000 | 12/17/2017      | 186,746,000   | 0.023                          | 4,295,158         |
| Leaning Juniper 1 KWh     | 188,567,000 | 9/13/2016       | 188,567,000   | 0.023                          | 4,337,041         |
| Leaning Juniper Indemnity | 3,971,000   | 9/13/2016       | 3,971,000     | 0.023                          | 91,333            |
| Marengo I KWh             | 298,777,000 | 8/2/2017        | 298,777,000   | 0.023                          | 6,871,871         |
| Marengo II KWh            | 137,842,000 | 6/25/2018       | 137,842,000   | 0.023                          | 3,170,366         |
| Total KWh Production      | 815,903,000 |                 | 815,903,000   |                                | 18,765,769        |
| Total Credit              |             |                 |               |                                | <b>18,831,198</b> |

**2015 Levels with Known and Measurable Updates**

| Description               | FED Amount  | Expiration Date | Available kWh | Factor (inflated tax per unit) | Credit            |
|---------------------------|-------------|-----------------|---------------|--------------------------------|-------------------|
| <b>Hydro</b>              |             |                 |               |                                |                   |
| JC Boyle                  | 6,131,086   | 11/7/2015       | -             | 0.012                          | -                 |
| <b>Wind/Geothermal</b>    |             |                 |               |                                |                   |
| Goodnoe KWh               | 186,746,000 | 12/17/2017      | 186,746,000   | 0.023                          | 4,295,158         |
| Leaning Juniper 1 KWh     | 188,567,000 | 9/13/2016       | 142,259,470   | 0.023                          | 3,271,968         |
| Leaning Juniper Indemnity | 3,971,000   | 9/13/2016       | 2,995,818     | 0.023                          | 68,904            |
| Marengo I KWh             | 298,777,000 | 8/2/2017        | 298,777,000   | 0.023                          | 6,871,871         |
| Marengo II KWh            | 137,842,000 | 6/25/2018       | 137,842,000   | 0.023                          | 3,170,366         |
| Total KWh Production      | 815,903,000 |                 | 768,620,288   |                                | 17,678,267        |
| Total Credit              |             |                 |               |                                | <b>17,678,267</b> |

**Adjustment to Production Tax Credits**

| Description               | FED Amount | Expiration Date | Available kWh | Factor (inflated tax per unit) | Credit             |
|---------------------------|------------|-----------------|---------------|--------------------------------|--------------------|
| <b>Hydro</b>              |            |                 |               |                                |                    |
| JC Boyle                  | -          | 11/7/2015       | (5,452,382)   | 0.012                          | (65,429)           |
| <b>Wind/Geothermal</b>    |            |                 |               |                                |                    |
| Goodnoe KWh               | -          | 12/17/2017      | -             | 0.023                          | -                  |
| Leaning Juniper 1 KWh     | -          | 9/13/2016       | (46,307,530)  | 0.023                          | (1,065,073)        |
| Leaning Juniper Indemnity | -          | 9/13/2016       | (975,182)     | 0.023                          | (22,429)           |
| Marengo I KWh             | -          | 8/2/2017        | -             | 0.023                          | -                  |
| Marengo II KWh            | -          | 6/25/2018       | -             | 0.023                          | -                  |
| Total KWh Production      | -          |                 | (47,282,712)  |                                | (1,087,502)        |
| Total Credit              |            |                 |               |                                | <b>(1,152,931)</b> |
| <b>Ref 7.3</b>            |            |                 |               |                                |                    |

|                               | <u>ACCOUNT</u> | <u>Type</u> | <u>TOTAL</u><br><u>COMPANY</u> | <u>FACTOR</u> | <u>FACTOR %</u> | <u>WASHINGTON</u><br><u>ALLOCATED</u> | <u>REF#</u> |
|-------------------------------|----------------|-------------|--------------------------------|---------------|-----------------|---------------------------------------|-------------|
| <b>Adjustment to Expense:</b> |                |             |                                |               |                 |                                       |             |
| AFUDC - Equity                | 419            | RES         | (76,773)                       | SNP           | 6.0054%         | (4,611)                               | 7.4.1       |

**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 2015  
 AFUDC - Equity  
 For the 12 Months Ended December 31, 2015

|                           |   |                     |
|---------------------------|---|---------------------|
|                           |   | Equity              |
|                           |   | SAP Accts           |
|                           |   | 382000 & 382060     |
| Dec-15                    | 12 months Account 419                     | (32,841,065)        |
|                           |   | <b>Ref. B-6</b>     |
| Dec-15                    | 12 months AFUDC-Equity SCHMDT             | (32,697,891)        |
| Dec-15                    | 12 months AFUDC-Intangible Basis - Equity | (219,947)           |
|                           | Total                                     | <u>(32,917,838)</u> |
| Adjustment to Account 419 |   | <u>(76,773)</u>     |
|                           |   | <b>Ref 7.4</b>      |

|                               | <u>ACCOUNT</u> | <u>Type</u> | <u>TOTAL<br/>COMPANY</u> | <u>FACTOR</u> | <u>FACTOR %</u> | <u>WASHINGTON<br/>ALLOCATED</u> | <u>REF#</u> |
|-------------------------------|----------------|-------------|--------------------------|---------------|-----------------|---------------------------------|-------------|
| <b>Adjustment to Expense:</b> |                |             |                          |               |                 |                                 |             |
| Taxes - Other                 | 408            | PRO         | (27,008)                 | WA            | Situs           | (27,008)                        | 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 2016 authorized credit amount, per a July 29, 2015 letter from the Washington Department of Revenue.

| <u>Description of Tax Credit</u>   | <u>Period Used</u> |                 | <u>Ref.</u> |
|--|--------------------|-----------------|-------------|
| Credit Available for fiscal year ended June 2016                               |                    | 184,904         | 7.5.2       |
| FY June 2016 Credit Used by CY ended Dec 2015                                  | July - Dec, 2015   | <u>157,896</u>  |             |
| FY June 2016 Credit Available for CY ended Dec 2015                            |                    | <u>27,008</u>   |             |
| <br>   |                    |                 |             |
| FY June 2016 Credit used during CY ended Dec 2015                              |                    | 157,896         |             |
| Credit Available for CY ended Dec 2015   |                    | <u>184,904</u>  |             |
| Adjustment needed to reflect new FY 2016 Credit available                      |                    | <u>(27,008)</u> | 7.5         |
| <br>   |                    |                 |             |
| Amount of FY June 2016 Credit in Results for 12ME Dec 2015                     |                    | 157,896         |             |
| Pro Forma Level of FY June 2016 Credit to include in Results for 12ME Dec 2015 |                    | <u>184,904</u>  |             |
| Additional Credit for Pro Forma adjustment                                     |                    | <u>27,008</u>   |             |





July 29, 2015

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

**2016 Fiscal Year Low Income Home Energy Assistance Program (LIHEAP) Credit  
Certificate Enclosed**  
Tax Registration Number [REDACTED]

Dear Businessperson,

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

- Your approved credit amount is \$184,904.18.
- You may take this credit on your July 2015 thru June 2016 returns.
- Any unused credit expires on June 30, 2016 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) 902-7125.

Sincerely,

Sheri Ruffner  
Excise Tax Examiner  
Taxpayer Account Administration

Enclosure

|                                      | ACCOUNT | Type | TOTAL<br>COMPANY         | FACTOR  | FACTOR % | WASHINGTON<br>ALLOCATED   | REF#  |
|--------------------------------------|---------|------|--------------------------|---------|----------|---------------------------|-------|
| <b>Adjustment to Rate Base:</b>      |         |      |                          |         |          |                           |       |
| Accum Def Inc Tax Balance            | 190     | RES  | (3,041,545)              | BADDEBT | 12.8539% | (390,958)                 | 7.6.2 |
| Accum Def Inc Tax Balance            | 190     | RES  | (43,980,190)             | CAEE    | 0.0000%  | -                         | 7.6.2 |
| Accum Def Inc Tax Balance            | 190     | RES  | -                        | CAEW    | 22.8199% | -                         | 7.6.2 |
| Accum Def Inc Tax Balance            | 190     | RES  | (448)                    | CAGE    | 0.0000%  | -                         | 7.6.2 |
| Accum Def Inc Tax Balance            | 190     | RES  | (505,671)                | CAGW    | 22.5978% | (114,270)                 | 7.6.2 |
| Accum Def Inc Tax Balance            | 190     | RES  | -                        | CN      | 6.8400%  | -                         | 7.6.2 |
| Accum Def Inc Tax Balance            | 190     | RES  | (5,447,671)              | JBE     | 22.6904% | (1,236,098)               | 7.6.2 |
| Accum Def Inc Tax Balance            | 190     | RES  | (757,238)                | SE      | 7.6887%  | (58,222)                  | 7.6.2 |
| Accum Def Inc Tax Balance            | 190     | RES  | (8,067,032)              | SG      | 8.0829%  | (652,052)                 | 7.6.2 |
| Accum Def Inc Tax Balance            | 190     | RES  | (1,082,841)              | SNPD    | 6.4054%  | (69,360)                  | 7.6.2 |
| Accum Def Inc Tax Balance            | 190     | RES  | (33,332,405)             | SO      | 6.6843%  | (2,228,025)               | 7.6.2 |
| Accum Def Inc Tax Balance            | 190     | RES  | (2,107,383)              | TROJD   | 22.6375% | (477,058)                 | 7.6.2 |
| Accum Def Inc Tax Balance            | 190     | RES  | (6,452)                  | CA      | Situs    | -                         | 7.6.2 |
| Accum Def Inc Tax Balance            | 190     | RES  | (3,360,292)              | OR      | Situs    | -                         | 7.6.2 |
| Accum Def Inc Tax Balance            | 190     | RES  | (166,235)                | ID      | Situs    | -                         | 7.6.2 |
| Accum Def Inc Tax Balance            | 190     | RES  | (29,823,115)             | OTHER   | 0.0000%  | -                         | 7.6.2 |
| Accum Def Inc Tax Balance            | 190     | RES  | (1,500,780)              | UT      | Situs    | -                         | 7.6.2 |
| Accum Def Inc Tax Balance            | 190     | RES  | -                        | WY-ALL  | Situs    | -                         | 7.6.2 |
| Accum Def Inc Tax Balance            | 190     | RES  | (151,087)                | WA      | Situs    | (151,087)                 | 7.6.2 |
| Total Account 190                    |         |      | <u>(133,330,385)</u>     |         |          | <u>(5,377,131)</u>        |       |
| Accum Def Inc Tax Balance            | 282     | RES  | 4,449,913                | CAEE    | 0.0000%  | -                         | 7.6.3 |
| Accum Def Inc Tax Balance            | 282     | RES  | 457,690                  | ID      | Situs    | -                         | 7.6.2 |
| Accum Def Inc Tax Balance            | 282     | RES  | 7,989,273                | OTHER   | 0.0000%  | -                         | 7.6.2 |
| Accum Def Inc Tax Balance            | 282     | RES  | 3,279,364                | UT      | Situs    | -                         | 7.6.2 |
| Accum Def Inc Tax Balance            | 282     | RES  | 1,074,014                | WY-ALL  | Situs    | -                         | 7.6.2 |
| Accum Def Inc Tax Balance            | 282     | RES  | 1,188,270                | SO      | 6.6843%  | 79,427                    | 7.6.3 |
| Total Account 282                    |         |      | <u>18,438,524</u>        |         |          | <u>79,427</u>             |       |
| Accum Def Inc Tax Balance            | 283     | RES  | 65,260,687               | CAEE    | 0.0000%  | -                         | 7.6.3 |
| Accum Def Inc Tax Balance            | 283     | RES  | 927,700                  | CAGE    | 0.0000%  | -                         | 7.6.3 |
| Accum Def Inc Tax Balance            | 283     | RES  | 1,508,465                | CAGW    | 22.5978% | 340,879                   | 7.6.3 |
| Accum Def Inc Tax Balance            | 283     | RES  | 8,382,641                | GPS     | 6.6843%  | 560,318                   | 7.6.3 |
| Accum Def Inc Tax Balance            | 283     | RES  | 4,318,544                | JBE     | 22.6904% | 979,895                   | 7.6.3 |
| Accum Def Inc Tax Balance            | 283     | RES  | (3,531)                  | SE      | 7.6887%  | (271)                     | 7.6.3 |
| Accum Def Inc Tax Balance            | 283     | RES  | 270,114                  | SG      | 8.0829%  | 21,833                    | 7.6.3 |
| Accum Def Inc Tax Balance            | 283     | RES  | 2,561,891                | SNP     | 6.0054%  | 153,852                   | 7.6.3 |
| Accum Def Inc Tax Balance            | 283     | RES  | 25,526,657               | SO      | 6.6843%  | 1,706,269                 | 7.6.3 |
| Accum Def Inc Tax Balance            | 283     | RES  | (485,360)                | CA      | Situs    | -                         | 7.6.3 |
| Accum Def Inc Tax Balance            | 283     | RES  | 2,009,002                | ID      | Situs    | -                         | 7.6.3 |
| Accum Def Inc Tax Balance            | 283     | RES  | (520,341)                | OR      | Situs    | -                         | 7.6.3 |
| Accum Def Inc Tax Balance            | 283     | RES  | 63,796,867               | OTHER   | 0.0000%  | -                         | 7.6.3 |
| Accum Def Inc Tax Balance            | 283     | RES  | 9,278,276                | UT      | Situs    | -                         | 7.6.3 |
| Accum Def Inc Tax Balance            | 283     | RES  | 199,493                  | WA      | Situs    | 199,493                   | 7.6.3 |
| Accum Def Inc Tax Balance            | 283     | RES  | 5,944,479                | WY-ALL  | Situs    | -                         | 7.6.3 |
| Total Account 283                    |         |      | <u>188,975,584</u>       |         |          | <u>3,962,267</u>          |       |
| Net Change to Rate Base Tax Accounts |         |      | <u><u>74,083,723</u></u> |         |          | <u><u>(1,335,437)</u></u> |       |

**Description of Adjustment**

This restating adjustment reflects the removal of the December 2015 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<br>COMPANY          | FACTOR  | FACTOR % | WASHINGTON<br>ALLOCATED | REF#  |
|---------------------------------|---------|------|---------------------------|---------|----------|-------------------------|-------|
| <b>Adjustment to Expense:</b>   |         |      |                           |         |          |                         |       |
| Deferred Income Tax Expense     | 41010   | RES  | (5,299,829)               | CAEE    | 0.0000%  | -                       | 7.6.4 |
| Deferred Income Tax Expense     | 41010   | RES  | (65,043)                  | CAGE    | 0.0000%  | -                       | 7.6.4 |
| Deferred Income Tax Expense     | 41010   | RES  | (208,767)                 | CAGW    | 22.5978% | (47,177)                | 7.6.4 |
| Deferred Income Tax Expense     | 41010   | RES  | (99,127)                  | JBE     | 22.6904% | (22,492)                | 7.6.4 |
| Deferred Income Tax Expense     | 41010   | RES  | (5,685,611)               | SO      | 6.6843%  | (380,041)               | 7.6.4 |
| Deferred Income Tax Expense     | 41010   | RES  | (271,024)                 | CA      | Situs    | -                       | 7.6.4 |
| Deferred Income Tax Expense     | 41010   | RES  | (848,905)                 | ID      | Situs    | -                       | 7.6.4 |
| Deferred Income Tax Expense     | 41010   | RES  | 887,822                   | OR      | Situs    | -                       | 7.6.4 |
| Deferred Income Tax Expense     | 41010   | RES  | 21,008,919                | OTHER   | 0.0000%  | -                       | 7.6.4 |
| Deferred Income Tax Expense     | 41010   | RES  | (41,398)                  | SG      | 8.0829%  | (3,346)                 | 7.6.4 |
| Deferred Income Tax Expense     | 41010   | RES  | (19,319)                  | SNPD    | 6.4054%  | (1,237)                 | 7.6.4 |
| Deferred Income Tax Expense     | 41010   | RES  | (1,659,335)               | UT      | Situs    | -                       | 7.6.4 |
| Deferred Income Tax Expense     | 41010   | RES  | 3,164                     | WA      | Situs    | 3,164                   | 7.6.4 |
| Deferred Income Tax Expense     | 41010   | RES  | (87,005)                  | WY-ALL  | Situs    | -                       | 7.6.4 |
| Deferred Income Tax Expense     | 41010   | RES  | 142,575                   | WY-ALL  | Situs    | -                       | 7.6.4 |
| Total 41010                     |         |      | <u>7,757,117</u>          |         |          | <u>(451,130)</u>        |       |
| Deferred Income Tax Expense     | 41110   | RES  | (36,183)                  | BADDEBT | 12.8539% | (4,651)                 | 7.6.4 |
| Deferred Income Tax Expense     | 41110   | RES  | (35,913,196)              | CAEE    | 0.0000%  | -                       | 7.6.4 |
| Deferred Income Tax Expense     | 41110   | RES  | 431,845                   | CAGE    | 0.0000%  | -                       | 7.6.4 |
| Deferred Income Tax Expense     | 41110   | RES  | 623,199                   | CAGW    | 22.5978% | 140,829                 | 7.6.4 |
| Deferred Income Tax Expense     | 41110   | RES  | 87,692                    | GPS     | 6.6843%  | 5,862                   | 7.6.4 |
| Deferred Income Tax Expense     | 41110   | RES  | 1,057,002                 | JBE     | 22.6904% | 239,838                 | 7.6.4 |
| Deferred Income Tax Expense     | 41110   | RES  | (74)                      | SG      | 8.0829%  | (6)                     | 7.6.4 |
| Deferred Income Tax Expense     | 41110   | RES  | 315,833                   | SNP     | 6.0054%  | 18,967                  | 7.6.4 |
| Deferred Income Tax Expense     | 41110   | RES  | 2,501,194                 | SO      | 6.6843%  | 167,186                 | 7.6.4 |
| Deferred Income Tax Expense     | 41110   | RES  | (1,173)                   | CA      | Situs    | -                       | 7.6.4 |
| Deferred Income Tax Expense     | 41110   | RES  | 52,815                    | ID      | Situs    | -                       | 7.6.4 |
| Deferred Income Tax Expense     | 41110   | RES  | 995,739                   | OR      | Situs    | -                       | 7.6.4 |
| Deferred Income Tax Expense     | 41110   | RES  | 14,395,399                | OTHER   | 0.0000%  | -                       | 7.6.4 |
| Deferred Income Tax Expense     | 41110   | RES  | 130,862                   | UT      | Situs    | -                       | 7.6.4 |
| Deferred Income Tax Expense     | 41110   | RES  | (760,313)                 | WA      | Situs    | (760,313)               | 7.6.4 |
| Deferred Income Tax Expense     | 41110   | RES  | 60,948                    | WY-ALL  | Situs    | -                       | 7.6.4 |
| Total 41110                     |         |      | <u>(16,058,411)</u>       |         |          | <u>(192,288)</u>        |       |
| Net Deferred Tax Expense Change |         |      | <u><b>(8,301,294)</b></u> |         |          | <u><b>(643,418)</b></u> |       |

**Description of Adjustment**

This restating adjustment reflects the removal of the December 2015 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     |                      | Total Company     |                      |                      |                   |
|---------|------------|----------------------|-------------------|----------------------|----------------------|-------------------|
|         |            |                      | Unadjusted        | Adj to Pro Forma     | Flow-through         | Reporting Period  |
| 190     | CA         | 190CA                | 6,452             | 0                    | (6,452)              | 0                 |
|         | FERC       | 190FERC              | 0                 | 0                    | 0                    | 0                 |
|         | IDU        | 190IDU               | 166,235           | 0                    | (166,235)            | 0                 |
|         | OR         | 190OR                | 3,360,292         | 0                    | (3,360,292)          | 0                 |
|         | OTHER      | 190OTHER             | 29,823,115        | 0                    | (29,823,115)         | 0                 |
|         | UT         | 190UT                | 1,500,780         | 0                    | (1,500,780)          | 0                 |
|         | WA         | 190WA                | 151,087           | 0                    | (151,087)            | 0                 |
|         | WYP        | 190WYP               | 0                 | 0                    | 0                    | 0                 |
|         | WYU        | 190WYU               | 0                 | 0                    | 0                    | 0                 |
|         | <b>S</b>   | <b>S</b>             | <b>35,007,961</b> | <b>0</b>             | <b>(35,007,961)</b>  | <b>0</b>          |
|         | BADDEBT    | 190BADDEBT           | 3,041,545         | 0                    | (3,041,545)          | 0                 |
|         | CAEE       | 190CAEE              | 43,980,190        | 0                    | (43,980,190)         | 0                 |
|         | CAEW       | 190CAEW              | 0                 | 0                    | 0                    | 0                 |
|         | CAGE       | 190CAGE              | 37,575,559        | 0                    | (448)                | 37,575,111        |
|         | CAGW       | 190CAGW              | 505,671           | 0                    | (505,671)            | 0                 |
|         | CIAC       | 190CIAC              | 0                 | 0                    | 0                    | 0                 |
|         | CN         | 190CN                | 0                 | 0                    | 0                    | 0                 |
|         | DITBAL     | 190DITBAL            | 0                 | 0                    | 0                    | 0                 |
|         | GPS        | 190GPS               | 0                 | 0                    | 0                    | 0                 |
|         | IBT        | 190IBT               | 0                 | 0                    | 0                    | 0                 |
|         | JBE        | 190JBE               | (29,489,914)      | 0                    | (5,447,671)          | (34,937,585)      |
|         | JBG        | 190JBG               | 0                 | 0                    | 0                    | 0                 |
|         | NREG       | 190NREG              | 420,336,996       | 0                    | (68,481,365)         | 351,855,631       |
|         | SCHMDEXP   | 190SCHMDEXP          | 0                 | 0                    | 0                    | 0                 |
|         | SE         | 190SE                | 757,238           | 0                    | (757,238)            | 0                 |
|         | SG         | 190SG                | 8,067,032         | 0                    | (8,067,032)          | 0                 |
|         | SGCT       | 190SGCT              | 0                 | 0                    | 0                    | 0                 |
|         | SNP        | 190SNP               | 0                 | 0                    | 0                    | 0                 |
|         | SNPD       | 190SNPD              | 1,082,841         | 0                    | (1,082,841)          | 0                 |
|         | SO         | 190SO                | 33,332,405        | 0                    | (33,332,405)         | 0                 |
|         | SSGCH      | 190SSGCH             | 0                 | 0                    | 0                    | 0                 |
| TAXDEPR | 190TAXDEPR | 0                    | 0                 | 0                    | 0                    |                   |
| TROJD   | 190TROJD   | 2,107,383            | 0                 | (2,107,383)          | 0                    |                   |
|         |            | <b>556,304,907</b>   | <b>0</b>          | <b>(201,811,750)</b> | <b>354,493,157</b>   |                   |
| 281     | CA         | 281CA                | 0                 | 0                    | 0                    | 0                 |
|         | FERC       | 281FERC              | 0                 | 0                    | 0                    | 0                 |
|         | IDU        | 281IDU               | 0                 | 0                    | 0                    | 0                 |
|         | OR         | 281OR                | 0                 | 0                    | 0                    | 0                 |
|         | OTHER      | 281OTHER             | 0                 | 0                    | 0                    | 0                 |
|         | UT         | 281UT                | 0                 | 0                    | 0                    | 0                 |
|         | WA         | 281WA                | 0                 | 0                    | 0                    | 0                 |
|         | WYP        | 281WYP               | 0                 | 0                    | 0                    | 0                 |
|         | WYU        | 281WYU               | 0                 | 0                    | 0                    | 0                 |
|         | <b>S</b>   | <b>S</b>             | <b>0</b>          | <b>0</b>             | <b>0</b>             | <b>0</b>          |
|         | BADDEBT    | 281BADDEBT           | 0                 | 0                    | 0                    | 0                 |
|         | CIAC       | 281CIAC              | 0                 | 0                    | 0                    | 0                 |
|         | CN         | 281CN                | 0                 | 0                    | 0                    | 0                 |
|         | DITBAL     | 281DITBAL            | 0                 | 0                    | 0                    | 0                 |
|         | GPS        | 281GPS               | 0                 | 0                    | 0                    | 0                 |
|         | IBT        | 281IBT               | 0                 | 0                    | 0                    | 0                 |
|         | NREG       | 281NREG              | 0                 | 0                    | 0                    | 0                 |
|         | SCHMDEXP   | 281SCHMDEXP          | 0                 | 0                    | 0                    | 0                 |
|         | SE         | 281SE                | 0                 | 0                    | 0                    | 0                 |
|         | SG         | 281SG                | (261,274,638)     | 0                    | 0                    | (261,274,638)     |
|         | SGCT       | 281SGCT              | 0                 | 0                    | 0                    | 0                 |
|         | SNP        | 281SNP               | 0                 | 0                    | 0                    | 0                 |
|         | SNPD       | 281SNPD              | 0                 | 0                    | 0                    | 0                 |
| SO      | 281SO      | 0                    | 0                 | 0                    | 0                    |                   |
| SSGCH   | 281SSGCH   | 0                    | 0                 | 0                    | 0                    |                   |
| TAXDEPR | 281TAXDEPR | 0                    | 0                 | 0                    | 0                    |                   |
| TROJD   | 281TROJD   | 0                    | 0                 | 0                    | 0                    |                   |
|         |            | <b>(261,274,638)</b> | <b>0</b>          | <b>0</b>             | <b>(261,274,638)</b> |                   |
| 282     | CA         | 282CA                | 0                 | 0                    | 0                    | 0                 |
|         | FERC       | 282FERC              | 0                 | 0                    | 0                    | 0                 |
|         | IDU        | 282IDU               | (457,690)         | 0                    | 457,690              | 0                 |
|         | OR         | 282OR                | 0                 | 0                    | 0                    | 0                 |
|         | OTHER      | 282OTHER             | 5,410,000         | 0                    | 7,989,273            | 13,399,273        |
|         | UT         | 282UT                | (3,279,364)       | 0                    | 3,279,364            | 0                 |
|         | WA         | 282WA                | 0                 | 0                    | 0                    | 0                 |
|         | WYP        | 282WYP               | (1,074,014)       | 0                    | 1,074,014            | 0                 |
|         | WYU        | 282WYU               | 0                 | 0                    | 0                    | 0                 |
|         | <b>S</b>   | <b>S</b>             | <b>598,932</b>    | <b>0</b>             | <b>12,800,341</b>    | <b>13,399,273</b> |
|         | BADDEBT    | 282BADDEBT           | 0                 | 0                    | 0                    | 0                 |
|         | CAEE       | 282CAEE              | (4,449,913)       | 0                    | 4,449,913            | 0                 |
|         | CAEW       | 282CAEW              | 0                 | 0                    | 0                    | 0                 |
| CAGE    | 282CAGE    | (3,019,963)          | 0                 | 0                    | (3,019,963)          |                   |

|         | Factor     |                        | Total Company       |                    |                        |                  |
|---------|------------|------------------------|---------------------|--------------------|------------------------|------------------|
|         |            |                        | Unadjusted          | Adj to Pro Forma   | Flow-through           | Reporting Period |
| 282     | CAGW       | 282CAGW                | 0                   | 0                  | 0                      | 0                |
|         | CIAC       | 282CIAC                | 0                   | 0                  | 0                      | 0                |
|         | CN         | 282CN                  | 0                   | 0                  | 0                      | 0                |
|         | DITBAL     | 282DITBAL              | (3,937,158,581)     | 0                  | 0                      | (3,937,158,581)  |
|         | GPS        | 282GPS                 | 0                   | 0                  | 0                      | 0                |
|         | IBT        | 282IBT                 | 0                   | 0                  | 0                      | 0                |
|         | JBE        | 282JBE                 | 0                   | 0                  | 0                      | 0                |
|         | JBG        | 282JBG                 | 0                   | 0                  | 0                      | 0                |
|         | NREG       | 282NREG                | (318,736,669)       | 0                  | 0                      | (318,736,669)    |
|         | SCHMDEXP   | 282SCHMDEXP            | 0                   | 0                  | 0                      | 0                |
|         | SE         | 282SE                  | 0                   | 0                  | 0                      | 0                |
|         | SG         | 282SG                  | (848,762)           | 0                  | 0                      | (848,762)        |
|         | SGCT       | 282SGCT                | 0                   | 0                  | 0                      | 0                |
|         | SNP        | 282SNP                 | 0                   | 0                  | 0                      | 0                |
|         | SNPD       | 282SNPD                | 0                   | 0                  | 0                      | 0                |
|         | SO         | 282SO                  | (1,188,270)         | 0                  | 1,188,270              | 0                |
|         | SSGCH      | 282SSGCH               | 0                   | 0                  | 0                      | 0                |
|         | TAXDEPR    | 282TAXDEPR             | 0                   | 0                  | 0                      | 0                |
| TROJD   | 282TROJD   | 0                      | 0                   | 0                  | 0                      |                  |
|         |            | <b>(4,264,803,226)</b> | <b>0</b>            | <b>18,438,524</b>  | <b>(4,246,364,702)</b> |                  |
| 283     | CA         | 283CA                  | 485,360             | 0                  | (485,360)              | 0                |
|         | FERC       | 283FERC                | 0                   | 0                  | 0                      | 0                |
|         | IDU        | 283IDU                 | (2,009,002)         | 0                  | 2,009,002              | 0                |
|         | OR         | 283OR                  | 520,341             | 0                  | (520,341)              | 0                |
|         | OTHER      | 283OTHER               | (63,797,646)        | 0                  | 63,796,867             | (779)            |
|         | UT         | 283UT                  | (9,281,706)         | 0                  | 9,278,276              | (3,430)          |
|         | WA         | 283WA                  | (191,210)           | 0                  | 199,493                | 8,283            |
|         | WYP        | 283WYP                 | (5,945,883)         | 0                  | 5,944,479              | (1,404)          |
|         | WYU        | 283WYU                 | 0                   | 0                  | 0                      | 0                |
|         | S          | S                      | <b>(80,219,746)</b> | <b>0</b>           | <b>80,222,416</b>      | <b>2,670</b>     |
|         | BADDEBT    | 283BADDEBT             | 0                   | 0                  | 0                      | 0                |
|         | CAEE       | 283CAEE                | (65,260,687)        | 0                  | 65,260,687             | 0                |
|         | CAEW       | 283CAEW                | 0                   | 0                  | 0                      | 0                |
|         | CAGE       | 283CAGE                | (927,700)           | 0                  | 927,700                | 0                |
|         | CAGW       | 283CAGW                | (2,170,403)         | 0                  | 1,508,465              | (661,938)        |
|         | CIAC       | 283CIAC                | 0                   | 0                  | 0                      | 0                |
|         | CN         | 283CN                  | 0                   | 0                  | 0                      | 0                |
|         | DITBAL     | 283DITBAL              | 0                   | 0                  | 0                      | 0                |
|         | GPS        | 283GPS                 | (8,382,641)         | 0                  | 8,382,641              | 0                |
|         | IBT        | 283IBT                 | 0                   | 0                  | 0                      | 0                |
|         | JBE        | 283JBE                 | (4,318,544)         | 0                  | 4,318,544              | 0                |
|         | JBG        | 283JBG                 | 0                   | 0                  | 0                      | 0                |
|         | NREG       | 283NREG                | (458,087,705)       | 0                  | 174,205,384            | (283,882,321)    |
|         | SCHMDEXP   | 283SCHMDEXP            | 0                   | 0                  | 0                      | 0                |
|         | SE         | 283SE                  | 3,531               | 0                  | (3,531)                | 0                |
|         | SG         | 283SG                  | (270,114)           | 0                  | 270,114                | 0                |
|         | SGCT       | 283SGCT                | 0                   | 0                  | 0                      | 0                |
|         | SNP        | 283SNP                 | (2,561,891)         | 0                  | 2,561,891              | 0                |
| SNPD    | 283SNPD    | 0                      | 0                   | 0                  | 0                      |                  |
| SO      | 283SO      | (25,526,657)           | 0                   | 25,526,657         | 0                      |                  |
| SSGCH   | 283SSGCH   | 0                      | 0                   | 0                  | 0                      |                  |
| TAXDEPR | 283TAXDEPR | 0                      | 0                   | 0                  | 0                      |                  |
| TROJD   | 283TROJD   | 0                      | 0                   | 0                  | 0                      |                  |
|         |            | <b>(647,722,557)</b>   | <b>0</b>            | <b>363,180,968</b> | <b>(284,541,589)</b>   |                  |
|         |            | <b>(4,617,495,514)</b> | <b>0</b>            | <b>179,807,742</b> | <b>(4,437,687,772)</b> |                  |
| 255     | ITC84      | 255ITC84               | 0                   | 0                  | 0                      | 0                |
|         | ITC85      | 255ITC85               | (1)                 | 0                  | 0                      | (1)              |
|         | ITC86      | 255ITC86               | (123,327)           | 0                  | 0                      | (123,327)        |
|         | ITC88      | 255ITC88               | (59,292)            | 0                  | 0                      | (59,292)         |
|         | ITC89      | 255ITC89               | (162,778)           | 0                  | 0                      | (162,778)        |
|         | ITC90      | 255ITC90               | (157,638)           | 0                  | 0                      | (157,638)        |
|         | IDU        | 255IDU                 | (60,966)            | 0                  | 0                      | (60,966)         |
|         | SG         | 255SG                  | (263,311)           | 0                  | 0                      | (263,311)        |
| NREG    | 255NREG    | (24,004,107)           | 0                   | 0                  | (24,004,107)           |                  |
|         |            | <b>(24,831,420)</b>    | <b>0</b>            | <b>0</b>           | <b>(24,831,420)</b>    |                  |

|  |                 |   |             |                 |
|--|-----------------|---|-------------|-----------------|
| Less: NREG in 190, 281, 282, & 283     | (356,487,378)   | 0 | 105,724,019 | (250,763,359)   |
| ADIT 190, 281, 282, & 283 without NREG | (4,261,008,136) | 0 | 74,083,723  | (4,186,924,413) |

|          | Factor   |               | Total Company        |                   |                      |
|----------|----------|---------------|----------------------|-------------------|----------------------|
|          |          |               | Unadjusted           | Flow-through      | Reporting Period     |
| Debits   | CA       | 41010CA       | 271,024              | (271,024)         | 0                    |
|          | FERC     | 41010FERC     | 0                    | 0                 | 0                    |
|          | IDU      | 41010IDU      | 848,905              | (848,905)         | 0                    |
|          | OR       | 41010OR       | (887,822)            | 887,822           | 0                    |
|          | OTHER    | 41010OTHER    | (20,947,216)         | 21,008,919        | 61,703               |
|          | UT       | 41010UT       | 1,659,335            | (1,659,335)       | 0                    |
|          | WA       | 41010WA       | (3,164)              | 3,164             | 0                    |
|          | WYP      | 41010WYP      | 87,005               | (87,005)          | 0                    |
|          | WYU      | 41010WYU      | (142,575)            | 142,575           | 0                    |
|          | <b>S</b> | <b>S</b>      | <b>(19,114,508)</b>  | <b>19,176,211</b> | <b>61,703</b>        |
|          | BADDEBT  | 41010BADDEBT  | 0                    | 0                 | 0                    |
|          | CAEE     | 41010CAEE     | 5,299,829            | (5,299,829)       | 0                    |
|          | CAGE     | 41010CAGE     | 137,896              | (65,043)          | 72,853               |
|          | CAGW     | 41010CAGW     | 714,670              | (208,767)         | 505,903              |
|          | CAEW     | 41010CAEW     | 0                    | 0                 | 0                    |
|          | CIAC     | 41010CIAC     | 0                    | 0                 | 0                    |
|          | CN       | 41010CN       | 0                    | 0                 | 0                    |
|          | GPS      | 41010GPS      | (15,185,240)         | 0                 | (15,185,240)         |
|          | IBT      | 41010IBT      | 0                    | 0                 | 0                    |
|          | JBE      | 41010JBE      | 6,258,734            | (99,127)          | 6,159,607            |
|          | JBG      | 41010JBG      | 0                    | 0                 | 0                    |
|          | NREG     | 41010NREG     | 45,638,274           | (5,451,300)       | 40,186,974           |
|          | SCHMDEXP | 41010SCHMDEXP | 0                    | 0                 | 0                    |
|          | SE       | 41010SE       | 0                    | 0                 | 0                    |
|          | SG       | 41010SG       | 77,529,859           | (41,398)          | 77,488,461           |
|          | SGCT     | 41010SGCT     | 0                    | 0                 | 0                    |
|          | SNP      | 41010SNP      | 19,056,034           | 0                 | 19,056,034           |
|          | SNPD     | 41010SNPD     | 19,319               | (19,319)          | 0                    |
|          | SO       | 41010SO       | 7,574,434            | (5,685,611)       | 1,888,823            |
|          | SSGCH    | 41010SSGCH    | 0                    | 0                 | 0                    |
|          | TAXDEPR  | 41010TAXDEPR  | 431,766,868          | 0                 | 431,766,868          |
|          | TROJD    | 41010TROJD    | 0                    | 0                 | 0                    |
|          |          |               | <b>559,696,169</b>   | <b>2,305,817</b>  | <b>562,001,986</b>   |
|          | Credits  | CA            | 41110CA              | (154,274)         | (1,173)              |
| FERC     |          | 41110FERC     | 17,083               | 0                 | 17,083               |
| IDU      |          | 41110IDU      | (115,460)            | 52,815            | (62,645)             |
| OR       |          | 41110OR       | (1,618,368)          | 995,739           | (622,629)            |
| OTHER    |          | 41110OTHER    | (14,453,013)         | 14,395,399        | (57,614)             |
| UT       |          | 41110UT       | 3,277,677            | 130,862           | 3,408,539            |
| WA       |          | 41110WA       | 713,014              | (760,313)         | (47,299)             |
| WYP      |          | 41110WYP      | 485,256              | 60,948            | 546,204              |
| WYU      |          | 41110WYU      | 142,050              | 0                 | 142,050              |
| <b>S</b> |          | <b>S</b>      | <b>(11,706,035)</b>  | <b>14,874,277</b> | <b>3,168,242</b>     |
| BADDEBT  |          | 41110BADDEBT  | 36,183               | (36,183)          | 0                    |
| CAEE     |          | 41110CAEE     | 35,913,196           | (35,913,196)      | 0                    |
| CAGE     |          | 41110CAGE     | (970,213)            | 431,845           | (538,368)            |
| CAGW     |          | 41110CAGW     | (620,980)            | 623,199           | 2,219                |
| CAEW     |          | 41110CAEW     | 0                    | 0                 | 0                    |
| CIAC     |          | 41110CIAC     | (41,111,054)         | 0                 | (41,111,054)         |
| CN       |          | 41110CN       | 0                    | 0                 | 0                    |
| GPS      |          | 41110GPS      | (87,692)             | 87,692            | 0                    |
| IBT      |          | 41110IBT      | 0                    | 0                 | 0                    |
| JBE      |          | 41110JBE      | (8,147,790)          | 1,057,002         | (7,090,788)          |
| JBG      |          | 41110JBG      | 0                    | 0                 | 0                    |
| NREG     |          | 41110NREG     | (58,344,544)         | 15,746,967        | (42,597,577)         |
| SCHMDEXP |          | 41110SCHMDEXP | (291,736,927)        | 0                 | (291,736,927)        |
| SE       |          | 41110SE       | 0                    | 0                 | 0                    |
| SG       |          | 41110SG       | 74                   | (74)              | 0                    |
| SGCT     |          | 41110SGCT     | 0                    | 0                 | 0                    |
| SNP      |          | 41110SNP      | (9,101,036)          | 315,833           | (8,785,203)          |
| SNPD     |          | 41110SNPD     | (526,227)            | 0                 | (526,227)            |
| SO       |          | 41110SO       | (2,194,153)          | 2,501,194         | 307,041              |
| SSGCH    |          | 41110SSGCH    | 0                    | 0                 | 0                    |
| TAXDEPR  |          | 41110TAXDEPR  | 0                    | 0                 | 0                    |
| TROJD    |          | 41110TROJD    | 0                    | 0                 | 0                    |
|          |          |               | <b>(388,597,198)</b> | <b>(311,444)</b>  | <b>(388,908,642)</b> |
|          |          |               | <b>171,098,971</b>   | <b>1,994,373</b>  | <b>173,093,344</b>   |

|                     |              |             |             |
|---------------------|--------------|-------------|-------------|
| Less: NREG          | (12,706,270) | 10,295,667  | (2,410,603) |
| DITEXP without NREG | 183,805,241  | (8,301,294) | 175,503,947 |

|                           | <u>ACCOUNT</u> | <u>Type</u> | <u>TOTAL<br/>COMPANY</u> | <u>FACTOR</u> | <u>FACTOR %</u> | <u>WASHINGTON<br/>ALLOCATED</u> | <u>REF#</u> |
|---------------------------|----------------|-------------|--------------------------|---------------|-----------------|---------------------------------|-------------|
| <b>Adjustment to Tax:</b> |                |             |                          |               |                 |                                 |             |
| Def Inc Tax Expense       | 41110          | RES         | (1,579,000)              | WA            | Situs           | (1,579,000)                     | 7.7.1       |
| ADIT Balance              | 283            | RES         | (71)                     | WA            | Situs           | (71)                            | 7.7.1       |
| ADIT Balance              | 190            | RES         | 616,425                  | WA            | Situs           | 616,425                         | 7.7.2       |
| ADIT Balance              | 282            | RES         | (135,956)                | WA            | Situs           | (135,956)                       | 7.7.2       |

**Description of Adjustment**

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

| Description   | Tax Rates | Def Inc Tax Expense | ADIT State Balance |
|---|-----------|---------------------|--------------------|
| Total Deferred Income Tax Expense Allocated to Washington before removal of State tax portion |           | 20,306,551          |                    |
| Less: Pension Curtailment which is not in Rate Base   |           |                     | (917)              |
| 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                                 |           | 1,579,000           |                    |
| Adjustment to remove the State portion of Def Inc Tax Exp & ADIT                              |           | (1,579,000)         | (71)               |
|   |           | <b>Ref. 7.7</b>     | <b>Ref. 7.7</b>    |



PacifiCorp  
 Development of Removal of State Deferreds for PP&E  
 Average-of-Monthly Average Balances at December 2015  
 Washington Allocated

Def State Rate 2.951%  
 Total Def Rate 37.951%  
 Ratio of State Portion 7.7758%

| Description                              | FERC Account | Dec-15 ADIT Bal           | State Portion ADIT Bal  | Def State Adjustment  | Allocation Factors |
|--|--------------|---------------------------|-------------------------|-----------------------|--------------------|
| PMI Book/Tax Differences                 | 190          | (7,927,476)               | (616,425)               | 616,425               | WA                 |
| <b>FERC 190 Subtotal</b>                 |              | <u>(7,927,476)</u>        | <u>(616,425)</u>        | <u>616,425</u>        | <b>Ref 7.7</b>     |
| Repair Deduction                         | 282          | (15,762)                  | (1,226)                 | 1,226                 | WA                 |
| PP&E Adjustment - AMA - SNP              | 282          | 241,962                   | 18,814                  | (18,814)              | WA                 |
| PP&E Adjustment - AMA - CIAC             | 282          | 5,029                     | 391                     | (391)                 | WA                 |
| PP&E Adjustment - AMA - SG               | 282          | 953,882                   | 74,172                  | (74,172)              | WA                 |
| PP&E Adjustment - AMA - JBG              | 282          | 1,366                     | 106                     | (106)                 | WA                 |
| PP&E Adjustment - AMA - SNPD             | 282          | 4,596                     | 357                     | (357)                 | WA                 |
| PP&E Adjustment - AMA - SO               | 282          | (2,232)                   | (174)                   | 174                   | WA                 |
| PP&E Adjustment - AMA - CAGW             | 282          | (28,710)                  | (2,232)                 | 2,232                 | WA                 |
| Removal of Colstrip #3                   | 282          | 1,153,630                 | 89,704                  | (89,704)              | WA                 |
| Hydro Decommissioning                    | 282          | 30,669                    | 2,385                   | (2,385)               | WA                 |
| Accelerated Depreciation on Colstrip     | 282          | -                         | -                       | -                     | WA                 |
| Adjust Major Plant AMA Balances - JBG T3 | 282          | (45,480)                  | (3,536)                 | 3,536                 | WA                 |
| Adjust Major Plant AMA Balances - CAGW   | 282          | (354,860)                 | (27,593)                | 27,593                | WA                 |
| Adjust Major Plant AMA Balances - WA     | 282          | (251,905)                 | (19,588)                | 19,588                | WA                 |
| Adjust Major Plant AMA Balances - SO     | 282          | (110,062)                 | (8,558)                 | 8,558                 | WA                 |
| Adjust Major Plant AMA Balances - JBG T2 | 282          | 129,018                   | 10,032                  | (10,032)              | WA                 |
| Adjust Major Plant AMA Balances - CAGW   | 282          | 32,972                    | 2,564                   | (2,564)               | WA                 |
| Adjust Major Plant AMA Balances - WA     | 282          | 3,495                     | 272                     | (272)                 | WA                 |
| Adjust Major Plant AMA Balances - SO     | 282          | 847                       | 66                      | (66)                  | WA                 |
| <b>FERC 282 Subtotal</b>                 |              | <u>1,748,455</u>          | <u>135,956</u>          | <u>(135,956)</u>      | <b>Ref 7.7</b>     |
| <b>Total ADIT Adjustment</b>             |              | <u><u>(6,179,021)</u></u> | <u><u>(480,469)</u></u> | <u><u>480,469</u></u> |                    |

|                               | <u>ACCOUNT</u> | <u>Type</u> | <u>TOTAL<br/>COMPANY</u> | <u>FACTOR</u> | <u>FACTOR %</u> | <u>WASHINGTON<br/>ALLOCATED</u> | <u>REF#</u> |
|-------------------------------|----------------|-------------|--------------------------|---------------|-----------------|---------------------------------|-------------|
| <b>Adjustment to Expense:</b> |                |             |                          |               |                 |                                 |             |
| Taxes - Other                 | 408            | RES         | 78,024                   | WA            | Situs           | 78,024                          | Below       |

**Calculation:**

|   |               |           |
|---|---------------|-----------|
| Normalized Temperature and Effective Price Change | 2,014,356     | Ref 3.1.1 |
| WA Public Utility Tax Rate                        | 3.87340%      |           |
| Normalized Incremental WA Public Utility Tax      | <u>78,024</u> |           |

**Description of Adjustment**

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



|                               | 8.1              | 8.2           | 8.3               | 8.4             | 8.4.1                 | 8.5           |
|-------------------------------|------------------|---------------|-------------------|-----------------|-----------------------|---------------|
|                               | Jim Bridger Mine | Environmental | Customer Advances | Pro Forma Major | (cont.) Pro Forma     | Miscellaneous |
| Total Normalized              | Rate Base        | Remediation   | for Construction  | Plant Additions | Major Plant Additions | Rate Base     |
| 1 Operating Revenues:         |                  |               |                   |                 |                       |               |
| 2 General Business Revenues   | -                | -             | -                 | -               | -                     | -             |
| 3 Interdepartmental           | -                | -             | -                 | -               | -                     | -             |
| 4 Special Sales               | -                | -             | -                 | -               | -                     | -             |
| 5 Other Operating Revenues    | -                | -             | -                 | -               | -                     | -             |
| 6 Total Operating Revenues    | -                | -             | -                 | -               | -                     | -             |
| 7                             |                  |               |                   |                 |                       |               |
| 8 Operating Expenses:         |                  |               |                   |                 |                       |               |
| 9 Steam Production            | -                | -             | -                 | -               | -                     | -             |
| 10 Nuclear Production         | -                | -             | -                 | -               | -                     | -             |
| 11 Hydro Production           | -                | -             | -                 | -               | -                     | -             |
| 12 Other Power Supply         | -                | -             | -                 | -               | -                     | -             |
| 13 Transmission               | -                | -             | -                 | -               | -                     | -             |
| 14 Distribution               | -                | -             | -                 | -               | -                     | -             |
| 15 Customer Accounting        | -                | -             | -                 | -               | -                     | -             |
| 16 Customer Service & Info    | -                | -             | -                 | -               | -                     | -             |
| 17 Sales                      | -                | -             | -                 | -               | -                     | -             |
| 18 Administrative & General   | 329,487          | 329,487       | -                 | -               | -                     | -             |
| 19 Total O&M Expenses         | 329,487          | 329,487       | -                 | -               | -                     | -             |
| 20 Depreciation               | (17,991)         | -             | -                 | -               | -                     | -             |
| 21 Amortization               | -                | -             | -                 | -               | -                     | -             |
| 22 Taxes Other Than Income    | -                | -             | -                 | -               | -                     | -             |
| 23 Income Taxes: Federal      | (10,256,255)     | (114,808)     | -                 | 834,185         | (9,921,084)           | -             |
| 24 State                      | -                | -             | -                 | -               | -                     | -             |
| 25 Deferred Income Taxes      | 11,070,093       | 78,507        | -                 | (332,662)       | 10,185,719            | -             |
| 26 Investment Tax Credit Adj. | -                | -             | -                 | -               | -                     | -             |
| 27 Misc Revenue & Expense     | 4,655            | -             | -                 | -               | -                     | -             |
| 28 Total Operating Expenses:  | 1,129,990        | 293,185       | -                 | 501,523         | 264,634               | -             |
| 29                            |                  |               |                   |                 |                       |               |
| 30 Operating Rev For Return:  | (1,129,990)      | (293,185)     | -                 | (501,523)       | (264,634)             | -             |
| 31                            |                  |               |                   |                 |                       |               |
| 32 Rate Base:                 |                  |               |                   |                 |                       |               |
| 33 Electric Plant In Service  | 127,187,664      | 78,531,073    | -                 | 49,740,368      | -                     | -             |
| 34 Plant Held for Future Use  | -                | -             | -                 | -               | -                     | -             |
| 35 Misc Deferred Debits       | (7,144,137)      | 186,133       | (909,765)         | -               | -                     | -             |
| 36 Elec Plant Acq Adj         | -                | -             | -                 | -               | -                     | -             |
| 37 Nuclear Fuel               | -                | -             | -                 | -               | -                     | -             |
| 38 Prepayments                | (2,049,920)      | -             | -                 | -               | -                     | (1,826,703)   |
| 39 Fuel Stock                 | (7,195,728)      | -             | -                 | -               | -                     | (7,195,728)   |
| 40 Material & Supplies        | (7,687,108)      | -             | -                 | -               | -                     | (7,687,108)   |
| 41 Working Capital            | 14,866,965       | -             | -                 | -               | -                     | (2,183,225)   |
| 42 Weatherization Loans       | -                | -             | -                 | -               | -                     | -             |
| 43 Misc Rate Base             | -                | -             | -                 | -               | -                     | -             |
| 44 Total Electric Plant:      | 117,977,736      | 78,717,206    | (909,765)         | 49,740,368      | -                     | (18,892,764)  |
| 45                            |                  |               |                   |                 |                       |               |
| 46 Deductions:                |                  |               |                   |                 |                       |               |
| 47 Accum Prov For Deprec      | (47,767,626)     | (49,358,867)  | -                 | -               | -                     | -             |
| 48 Accum Prov For Amort       | -                | -             | -                 | -               | -                     | -             |
| 49 Accum Def Income Tax       | (454,676)        | -             | (577,548)         | 166,331         | (762,308)             | -             |
| 50 Unamortized ITC            | -                | -             | -                 | -               | -                     | -             |
| 51 Customer Adv For Const     | (1,039,213)      | -             | (1,039,213)       | -               | -                     | -             |
| 52 Customer Service Deposits  | (3,231,274)      | -             | -                 | -               | -                     | -             |
| 53 Miscellaneous Deductions   | 983,362          | -             | -                 | -               | -                     | -             |
| 54                            |                  |               |                   |                 |                       |               |
| 55 Total Deductions:          | (51,509,428)     | (49,358,867)  | (577,548)         | 166,331         | (762,308)             | -             |
| 56                            |                  |               |                   |                 |                       |               |
| 57 Total Rate Base:           | 66,468,308       | 29,358,339    | (1,487,313)       | 49,906,700      | (762,308)             | (18,892,764)  |
| 58                            |                  |               |                   |                 |                       |               |
| 59                            |                  |               |                   |                 |                       |               |
| 60 Estimated ROE impact       | -1.335%          | -0.499%       | -0.045%           | 0.018%          | -0.942%               | 0.341%        |
| 61 Estimated Price Change     | 9,728,005        | 3,492,280     | 295,646           | (123,618)       | 6,744,954             | 335,868       |
| 62                            |                  |               |                   |                 |                       |               |
| 63                            |                  |               |                   |                 |                       |               |
| 64 TAX CALCULATION:           |                  |               |                   |                 |                       |               |
| 65                            |                  |               |                   |                 |                       |               |
| 66 Operating Revenue          | (316,152)        | -             | (329,487)         | -               | -                     | -             |
| 67 Other Deductions           | -                | -             | -                 | -               | -                     | -             |
| 68 Interest (AFUDC)           | -                | -             | -                 | -               | -                     | -             |
| 69 Interest                   | -                | -             | -                 | -               | -                     | -             |
| 70 Schedule "M" Additions     | (924,290)        | -             | (307,676)         | 2,383,386       | -                     | -             |
| 71 Schedule "M" Deductions    | 28,063,143       | -             | (309,139)         | -               | 28,345,956            | -             |
| 72 Income Before Tax          | (29,303,585)     | -             | (328,024)         | 2,383,386       | (28,345,956)          | -             |
| 73                            |                  |               |                   |                 |                       |               |
| 74 State Income Taxes         | -                | -             | -                 | -               | -                     | -             |
| 75                            |                  |               |                   |                 |                       |               |
| 76 Taxable Income             | (29,303,585)     | -             | (328,024)         | 2,383,386       | (28,345,956)          | -             |
| 77                            |                  |               |                   |                 |                       |               |
| 78 Federal Income Taxes       | (10,256,255)     | -             | (114,808)         | 834,185         | (9,921,084)           | -             |

|                               | 8.5.1<br>(cont.)<br>Miscellaneous<br>Rate Base | 8.6<br>Removal of<br>Colstrip #4<br>AFUDC | 8.7<br>Trojan<br>Unrecovered<br>Plant | 8.8<br>Customer Service<br>Deposits | 8.9<br>Regulatory Asset<br>Adjustment | 8.10<br>Investor Supplied<br>Working Capital | 8.11<br>Idaho Asset<br>Exchange |
|-------------------------------|--|---|---------------------------------------|-------------------------------------|---------------------------------------|--|---------------------------------|
| 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      | -  | -   | (2,918)                               | (1,629)                             | (1,050,000)                           | -  | -                               |
| 24 State                      | -  | -   | -                                     | -                                   | -                                     | -  | -                               |
| 25 Deferred Income Taxes      | -  | -   | -                                     | -                                   | 1,138,530                             | -  | -                               |
| 26 Investment Tax Credit Adj. | -  | -   | -                                     | -                                   | -                                     | -  | -                               |
| 27 Misc Revenue & Expense     | -  | -   | -                                     | 4,655                               | -                                     | -  | -                               |
| 28 Total Operating Expenses:  | -  | (17,991)                                  | (2,918)                               | 3,026                               | 88,530                                | -  | -                               |
| 29                            |  |   |                                       |                                     |                                       |  |                                 |
| 30 Operating Rev For Return:  | -  | 17,991                                    | 2,918                                 | (3,026)                             | (88,530)                              | -  | -                               |
| 31                            |  |   |                                       |                                     |                                       |  |                                 |
| 32 Rate Base:                 |  |   |                                       |                                     |                                       |  |                                 |
| 33 Electric Plant In Service  | -  | (333,063)                                 | -                                     | -                                   | -                                     | -  | (750,714)                       |
| 34 Plant Held for Future Use  | -  | -   | -                                     | -                                   | -                                     | -  | -                               |
| 35 Misc Deferred Debits       | (4,920,505)                                    | -   | -                                     | -                                   | (1,500,000)                           | -  | -                               |
| 36 Elec Plant Acq Adj         | -  | -   | -                                     | -                                   | -                                     | -  | -                               |
| 37 Nuclear Fuel               | -  | -   | -                                     | -                                   | -                                     | -  | -                               |
| 38 Prepayments                | (223,217)                                      | -   | -                                     | -                                   | -                                     | -  | -                               |
| 39 Fuel Stock                 | -  | -   | -                                     | -                                   | -                                     | -  | -                               |
| 40 Material & Supplies        | -  | -   | -                                     | -                                   | -                                     | -  | -                               |
| 41 Working Capital            | -  | -   | -                                     | -                                   | -                                     | 17,050,190                                   | -                               |
| 42 Weatherization Loans       | -  | -   | -                                     | -                                   | -                                     | -  | -                               |
| 43 Misc Rate Base             | -  | -   | -                                     | -                                   | -                                     | -  | -                               |
| 44 Total Electric Plant:      | (5,143,722)                                    | (333,063)                                 | -                                     | -                                   | (1,500,000)                           | 17,050,190                                   | (750,714)                       |
| 45                            |  |   |                                       |                                     |                                       |  |                                 |
| 46 Deductions:                |  |   |                                       |                                     |                                       |  |                                 |
| 47 Accum Prov For Deprec      | -  | -   | -                                     | -                                   | -                                     | -  | 6,083,643                       |
| 48 Accum Prov For Amort       | -  | -   | -                                     | -                                   | -                                     | -  | -                               |
| 49 Accum Def Income Tax       | -  | -   | -                                     | -                                   | 718,848                               | -  | -                               |
| 50 Unamortized ITC            | -  | -   | -                                     | -                                   | -                                     | -  | -                               |
| 51 Customer Adv For Const     | -  | -   | -                                     | -                                   | -                                     | -  | -                               |
| 52 Customer Service Deposits  | -  | -   | -                                     | (3,231,274)                         | -                                     | -  | -                               |
| 53 Miscellaneous Deductions   | 1,255,986                                      | -   | (272,624)                             | -                                   | -                                     | -  | -                               |
| 54                            |  |   |                                       |                                     |                                       |  |                                 |
| 55 Total Deductions:          | 1,255,986                                      | -   | (272,624)                             | (3,231,274)                         | 718,848                               | -  | 6,083,643                       |
| 56                            |  |   |                                       |                                     |                                       |  |                                 |
| 57 Total Rate Base:           | (3,887,737)                                    | (333,063)                                 | (272,624)                             | (3,231,274)                         | (781,152)                             | 17,050,190                                   | 5,332,929                       |
| 58                            |  |   |                                       |                                     |                                       |  |                                 |
| 59                            |  |   |                                       |                                     |                                       |  |                                 |
| 60 Estimated ROE impact       | 0.069%   | 0.010%                                    | 0.006%                                | 0.056%                              | -0.008%                               | -0.294%                                      | -0.093%                         |
| 61 Estimated Price Change     | (462,460)                                      | (68,617)                                  | (37,132)                              | (379,494)                           | 49,775                                | 2,028,181                                    | 634,371                         |
| 62                            |  |   |                                       |                                     |                                       |  |                                 |
| 63                            |  |   |                                       |                                     |                                       |  |                                 |
| 64 TAX CALCULATION:           |  |   |                                       |                                     |                                       |  |                                 |
| 65                            |  |   |                                       |                                     |                                       |  |                                 |
| 66 Operating Revenue          | -  | 17,991                                    | -                                     | (4,655)                             | -                                     | -  | -                               |
| 67 Other Deductions           | -  | -   | -                                     | -                                   | -                                     | -  | -                               |
| 68 Interest (AFUDC)           | -  | -   | -                                     | -                                   | -                                     | -  | -                               |
| 69 Interest                   | -  | -   | -                                     | -                                   | -                                     | -  | -                               |
| 70 Schedule "M" Additions     | -  | -   | -                                     | -                                   | (3,000,000)                           | -  | -                               |
| 71 Schedule "M" Deductions    | -  | 17,991                                    | 8,336                                 | -                                   | -                                     | -  | -                               |
| 72 Income Before Tax          | -  | -   | (8,336)                               | (4,655)                             | (3,000,000)                           | -  | -                               |
| 73                            |  |   |                                       |                                     |                                       |  |                                 |
| 74 State Income Taxes         | -  | -   | -                                     | -                                   | -                                     | -  | -                               |
| 75                            |  |   |                                       |                                     |                                       |  |                                 |
| 76 Taxable Income             | -  | -   | (8,336)                               | (4,655)                             | (3,000,000)                           | -  | -                               |
| 77                            |  |   |                                       |                                     |                                       |  |                                 |
| 78 Federal Income Taxes       | -  | -   | (2,918)                               | (1,629)                             | (1,050,000)                           | -  | -                               |

|    |                            |             |        |        |        |        |        |
|----|----------------------------|-------------|--------|--------|--------|--------|--------|
|    | 8.11.1                     | 0           | 0      | 0      | 0      | 0      | 0      |
|    | (cont.) Idaho              |             |        |        |        |        |        |
|    | Asset Exchange             | 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      | (4,492,402) | -      | -      | -      | -      | -      |
| 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:          | (4,492,402) | -      | -      | -      | -      | -      |
| 56 |                            |             |        |        |        |        |        |
| 57 | Total Rate Base:           | (4,492,402) | -      | -      | -      | -      | -      |
| 58 |                            |             |        |        |        |        |        |
| 59 |                            |             |        |        |        |        |        |
| 60 | Estimated ROE impact       | 0.080%      | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% |
| 61 | Estimated Price Change     | (534,387)   | -      | -      | -      | -      | -      |
| 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       | -           | -      | -      | -      | -      | -      |

|                               | 8.1              | 8.2           | 8.3               | 8.4             | 8.4.1             | 8.5           |
|-------------------------------|------------------|---------------|-------------------|-----------------|-------------------|---------------|
|                               | Jim Bridger Mine | Environmental | Customer Advances | Pro Forma Major | (cont.) Pro Forma | Miscellaneous |
|                               | Rate Base        | Remediation   | for Construction  | Plant Additions | Major Plant       | Rate Base     |
|                               | Total Normalized |               |                   |                 | 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   | 329,487          | 329,487       | -                 | -               | -                 | -             |
| 19 Total O&M Expenses         | 329,487          | 329,487       | -                 | -               | -                 | -             |
| 20 Depreciation               | (17,991)         | -             | -                 | -               | -                 | -             |
| 21 Amortization               | -                | -             | -                 | -               | -                 | -             |
| 22 Taxes Other Than Income    | -                | -             | -                 | -               | -                 | -             |
| 23 Income Taxes: Federal      | 187,440          | (114,808)     | -                 | 306,796         | -                 | -             |
| 24 State                      | -                | -             | -                 | -               | -                 | -             |
| 25 Deferred Income Taxes      | (254,155)        | 78,507        | -                 | (332,662)       | -                 | -             |
| 26 Investment Tax Credit Adj. | -                | -             | -                 | -               | -                 | -             |
| 27 Misc Revenue & Expense     | 4,655            | -             | -                 | -               | -                 | -             |
| 28 Total Operating Expenses:  | 249,436          | 293,185       | -                 | (25,867)        | -                 | -             |
| 29                            |                  |               |                   |                 |                   |               |
| 30 Operating Rev For Return:  | (249,436)        | (293,185)     | -                 | 25,867          | -                 | -             |
| 31                            |                  |               |                   |                 |                   |               |
| 32 Rate Base:                 |                  |               |                   |                 |                   |               |
| 33 Electric Plant In Service  | 109,708,884      | 78,531,073    | -                 | 32,261,588      | -                 | -             |
| 34 Plant Held for Future Use  | -                | -             | -                 | -               | -                 | -             |
| 35 Misc Deferred Debits       | (5,644,137)      | 186,133       | (909,765)         | -               | -                 | -             |
| 36 Elec Plant Acq Adj         | -                | -             | -                 | -               | -                 | -             |
| 37 Nuclear Fuel               | -                | -             | -                 | -               | -                 | -             |
| 38 Prepayments                | (2,049,920)      | -             | -                 | -               | -                 | (1,826,703)   |
| 39 Fuel Stock                 | (7,195,728)      | -             | -                 | -               | -                 | (7,195,728)   |
| 40 Material & Supplies        | (7,687,108)      | -             | -                 | -               | -                 | (7,687,108)   |
| 41 Working Capital            | 14,866,965       | -             | -                 | -               | -                 | (2,183,225)   |
| 42 Weatherization Loans       | -                | -             | -                 | -               | -                 | -             |
| 43 Misc Rate Base             | -                | -             | -                 | -               | -                 | -             |
| 44 Total Electric Plant:      | 101,998,956      | 78,717,206    | (909,765)         | 32,261,588      | -                 | (18,892,764)  |
| 45                            |                  |               |                   |                 |                   |               |
| 46 Deductions:                |                  |               |                   |                 |                   |               |
| 47 Accum Prov For Deprec      | (47,767,626)     | (49,358,867)  | -                 | -               | -                 | -             |
| 48 Accum Prov For Amort       | -                | -             | -                 | -               | -                 | -             |
| 49 Accum Def Income Tax       | (411,216)        | -             | (577,548)         | -               | 166,331           | -             |
| 50 Unamortized ITC            | -                | -             | -                 | -               | -                 | -             |
| 51 Customer Adv For Const     | (1,039,213)      | -             | -                 | (1,039,213)     | -                 | -             |
| 52 Customer Service Deposits  | (3,231,274)      | -             | -                 | -               | -                 | -             |
| 53 Miscellaneous Deductions   | 983,362          | -             | -                 | -               | -                 | -             |
| 54                            |                  |               |                   |                 |                   |               |
| 55 Total Deductions:          | (51,465,968)     | (49,358,867)  | (577,548)         | (1,039,213)     | 166,331           | -             |
| 56                            |                  |               |                   |                 |                   |               |
| 57 Total Rate Base:           | 50,532,988       | 29,358,339    | (1,487,313)       | (1,039,213)     | 32,427,920        | (18,892,764)  |
| 58                            |                  |               |                   |                 |                   |               |
| 59                            |                  |               |                   |                 |                   |               |
| 60 Estimated ROE impact       | -0.894%          | -0.499%       | -0.045%           | 0.018%          | -0.543%           | 0.000%        |
| 61 Estimated Price Change     | 6,413,131        | 3,492,280     | 295,646           | (123,618)       | 3,815,725         | -             |
| 62                            |                  |               |                   |                 |                   |               |
| 63                            |                  |               |                   |                 |                   |               |
| 64 TAX CALCULATION:           |                  |               |                   |                 |                   |               |
| 65                            |                  |               |                   |                 |                   |               |
| 66 Operating Revenue          | (316,152)        | -             | (329,487)         | -               | -                 | -             |
| 67 Other Deductions           | -                | -             | -                 | -               | -                 | -             |
| 68 Interest (AFUDC)           | -                | -             | -                 | -               | -                 | -             |
| 69 Interest                   | -                | -             | -                 | -               | -                 | -             |
| 70 Schedule "M" Additions     | 568,883          | -             | (307,676)         | -               | 876,559           | -             |
| 71 Schedule "M" Deductions    | (282,812)        | -             | (309,139)         | -               | -                 | -             |
| 72 Income Before Tax          | 535,543          | -             | (328,024)         | -               | 876,559           | -             |
| 73                            |                  |               |                   |                 |                   |               |
| 74 State Income Taxes         | -                | -             | -                 | -               | -                 | -             |
| 75                            |                  |               |                   |                 |                   |               |
| 76 Taxable Income             | 535,543          | -             | (328,024)         | -               | 876,559           | -             |
| 77                            |                  |               |                   |                 |                   |               |
| 78 Federal Income Taxes       | 187,440          | -             | (114,808)         | -               | 306,796           | -             |

|                               | 8.5.1<br>(cont.)<br>Miscellaneous<br>Rate Base | 8.6<br>Removal of<br>Colstrip #4<br>AFUDC | 8.7<br>Trojan<br>Unrecovered<br>Plant | 8.8<br>Customer Service<br>Deposits | 8.9<br>Regulatory Asset<br>Adjustment | 8.10<br>Investor Supplied<br>Working Capital | 8.11<br>Idaho Asset<br>Exchange |
|-------------------------------|--|---|---------------------------------------|-------------------------------------|---------------------------------------|--|---------------------------------|
| 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      | -  | -   | (2,918)                               | (1,629)                             | -                                     | -  | -                               |
| 24 State                      | -  | -   | -                                     | -                                   | -                                     | -  | -                               |
| 25 Deferred Income Taxes      | -  | -   | -                                     | -                                   | -                                     | -  | -                               |
| 26 Investment Tax Credit Adj. | -  | -   | -                                     | -                                   | -                                     | -  | -                               |
| 27 Misc Revenue & Expense     | -  | -   | -                                     | 4,655                               | -                                     | -  | -                               |
| 28 Total Operating Expenses:  | -  | (17,991)                                  | (2,918)                               | 3,026                               | -                                     | -  | -                               |
| 29                            |  |   |                                       |                                     |                                       |  |                                 |
| 30 Operating Rev For Return:  | -  | 17,991                                    | 2,918                                 | (3,026)                             | -                                     | -  | -                               |
| 31                            |  |   |                                       |                                     |                                       |  |                                 |
| 32 Rate Base:                 |  |   |                                       |                                     |                                       |  |                                 |
| 33 Electric Plant In Service  | -  | (333,063)                                 | -                                     | -                                   | -                                     | -  | (750,714)                       |
| 34 Plant Held for Future Use  | -  | -   | -                                     | -                                   | -                                     | -  | -                               |
| 35 Misc Deferred Debits       | (4,920,505)                                    | -   | -                                     | -                                   | -                                     | -  | -                               |
| 36 Elec Plant Acq Adj         | -  | -   | -                                     | -                                   | -                                     | -  | -                               |
| 37 Nuclear Fuel               | -  | -   | -                                     | -                                   | -                                     | -  | -                               |
| 38 Prepayments                | (223,217)                                      | -   | -                                     | -                                   | -                                     | -  | -                               |
| 39 Fuel Stock                 | -  | -   | -                                     | -                                   | -                                     | -  | -                               |
| 40 Material & Supplies        | -  | -   | -                                     | -                                   | -                                     | -  | -                               |
| 41 Working Capital            | -  | -   | -                                     | -                                   | -                                     | 17,050,190                                   | -                               |
| 42 Weatherization Loans       | -  | -   | -                                     | -                                   | -                                     | -  | -                               |
| 43 Misc Rate Base             | -  | -   | -                                     | -                                   | -                                     | -  | -                               |
| 44 Total Electric Plant:      | (5,143,722)                                    | (333,063)                                 | -                                     | -                                   | -                                     | 17,050,190                                   | (750,714)                       |
| 45                            |  |   |                                       |                                     |                                       |  |                                 |
| 46 Deductions:                |  |   |                                       |                                     |                                       |  |                                 |
| 47 Accum Prov For Deprec      | -  | -   | -                                     | -                                   | -                                     | -  | 6,083,643                       |
| 48 Accum Prov For Amort       | -  | -   | -                                     | -                                   | -                                     | -  | -                               |
| 49 Accum Def Income Tax       | -  | -   | -                                     | -                                   | -                                     | -  | -                               |
| 50 Unamortized ITC            | -  | -   | -                                     | -                                   | -                                     | -  | -                               |
| 51 Customer Adv For Const     | -  | -   | -                                     | -                                   | -                                     | -  | -                               |
| 52 Customer Service Deposits  | -  | -   | -                                     | (3,231,274)                         | -                                     | -  | -                               |
| 53 Miscellaneous Deductions   | 1,255,986                                      | -   | (272,624)                             | -                                   | -                                     | -  | -                               |
| 54                            |  |   |                                       |                                     |                                       |  |                                 |
| 55 Total Deductions:          | 1,255,986                                      | -   | (272,624)                             | (3,231,274)                         | -                                     | -  | 6,083,643                       |
| 56                            |  |   |                                       |                                     |                                       |  |                                 |
| 57 Total Rate Base:           | (3,887,737)                                    | (333,063)                                 | (272,624)                             | (3,231,274)                         | -                                     | 17,050,190                                   | 5,332,929                       |
| 58                            |  |   |                                       |                                     |                                       |  |                                 |
| 59                            |  |   |                                       |                                     |                                       |  |                                 |
| 60 Estimated ROE impact       | 0.069%   | 0.010%                                    | 0.006%                                | 0.056%                              | 0.000%                                | -0.294%                                      | -0.093%                         |
| 61 Estimated Price Change     | (462,460)                                      | (68,617)                                  | (37,132)                              | (379,494)                           | -                                     | 2,028,181                                    | 634,371                         |
| 62                            |  |   |                                       |                                     |                                       |  |                                 |
| 63                            |  |   |                                       |                                     |                                       |  |                                 |
| 64 TAX CALCULATION:           |  |   |                                       |                                     |                                       |  |                                 |
| 65                            |  |   |                                       |                                     |                                       |  |                                 |
| 66 Operating Revenue          | -  | 17,991                                    | -                                     | (4,655)                             | -                                     | -  | -                               |
| 67 Other Deductions           | -  | -   | -                                     | -                                   | -                                     | -  | -                               |
| 68 Interest (AFUDC)           | -  | -   | -                                     | -                                   | -                                     | -  | -                               |
| 69 Interest                   | -  | -   | -                                     | -                                   | -                                     | -  | -                               |
| 70 Schedule "M" Additions     | -  | -   | -                                     | -                                   | -                                     | -  | -                               |
| 71 Schedule "M" Deductions    | -  | 17,991                                    | 8,336                                 | -                                   | -                                     | -  | -                               |
| 72 Income Before Tax          | -  | -   | (8,336)                               | (4,655)                             | -                                     | -  | -                               |
| 73                            |  |   |                                       |                                     |                                       |  |                                 |
| 74 State Income Taxes         | -  | -   | -                                     | -                                   | -                                     | -  | -                               |
| 75                            |  |   |                                       |                                     |                                       |  |                                 |
| 76 Taxable Income             | -  | -   | (8,336)                               | (4,655)                             | -                                     | -  | -                               |
| 77                            |  |   |                                       |                                     |                                       |  |                                 |
| 78 Federal Income Taxes       | -  | -   | (2,918)                               | (1,629)                             | -                                     | -  | -                               |



|    |                            |             |        |        |        |        |        |
|----|----------------------------|-------------|--------|--------|--------|--------|--------|
|    | 8.11.1                     | 0           | 0      | 0      | 0      | 0      | 0      |
|    | (cont.) Idaho              |             |        |        |        |        |        |
|    | Asset Exchange             | 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      | (4,492,402) | -      | -      | -      | -      | -      |
| 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:          | (4,492,402) | -      | -      | -      | -      | -      |
| 56 |                            |             |        |        |        |        |        |
| 57 | Total Rate Base:           | (4,492,402) | -      | -      | -      | -      | -      |
| 58 |                            |             |        |        |        |        |        |
| 59 |                            |             |        |        |        |        |        |
| 60 | Estimated ROE impact       | 0.080%      | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% |
| 61 | Estimated Price Change     | (534,387)   | -      | -      | -      | -      | -      |
| 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       | -           | -      | -      | -      | -      | -      |

|                               | 8.1              | 8.2           | 8.3               | 8.4             | 8.4.1             | 8.5           |
|-------------------------------|------------------|---------------|-------------------|-----------------|-------------------|---------------|
|                               | Jim Bridger Mine | Environmental | Customer Advances | Pro Forma Major | (cont.) Pro Forma | Miscellaneous |
|                               | Rate Base        | Remediation   | for Construction  | Plant Additions | Major Plant       | Rate Base     |
|                               | Total Normalized |               |                   |                 | 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      | (10,443,695)     | -             | -                 | 527,389         | (9,921,084)       | -             |
| 24 State                      | -                | -             | -                 | -               | -                 | -             |
| 25 Deferred Income Taxes      | 11,324,249       | -             | -                 | -               | 10,185,719        | -             |
| 26 Investment Tax Credit Adj. | -                | -             | -                 | -               | -                 | -             |
| 27 Misc Revenue & Expense     | -                | -             | -                 | -               | -                 | -             |
| 28 Total Operating Expenses:  | 880,554          | -             | -                 | 527,389         | 264,634           | -             |
| 29                            |                  |               |                   |                 |                   |               |
| 30 Operating Rev For Return:  | (880,554)        | -             | -                 | (527,389)       | (264,634)         | -             |
| 31                            |                  |               |                   |                 |                   |               |
| 32 Rate Base:                 |                  |               |                   |                 |                   |               |
| 33 Electric Plant In Service  | 17,478,780       | -             | -                 | 17,478,780      | -                 | -             |
| 34 Plant Held for Future Use  | -                | -             | -                 | -               | -                 | -             |
| 35 Misc Deferred Debits       | (1,500,000)      | -             | -                 | -               | -                 | -             |
| 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:      | 15,978,780       | -             | -                 | 17,478,780      | -                 | -             |
| 45                            |                  |               |                   |                 |                   |               |
| 46 Deductions:                |                  |               |                   |                 |                   |               |
| 47 Accum Prov For Deprec      | -                | -             | -                 | -               | -                 | -             |
| 48 Accum Prov For Amort       | -                | -             | -                 | -               | -                 | -             |
| 49 Accum Def Income Tax       | (43,460)         | -             | -                 | -               | (762,308)         | -             |
| 50 Unamortized ITC            | -                | -             | -                 | -               | -                 | -             |
| 51 Customer Adv For Const     | -                | -             | -                 | -               | -                 | -             |
| 52 Customer Service Deposits  | -                | -             | -                 | -               | -                 | -             |
| 53 Miscellaneous Deductions   | -                | -             | -                 | -               | -                 | -             |
| 54                            |                  |               |                   |                 |                   |               |
| 55 Total Deductions:          | (43,460)         | -             | -                 | -               | (762,308)         | -             |
| 56                            |                  |               |                   |                 |                   |               |
| 57 Total Rate Base:           | 15,935,320       | -             | -                 | 17,478,780      | (762,308)         | -             |
| 58                            |                  |               |                   |                 |                   |               |
| 59                            |                  |               |                   |                 |                   |               |
| 60 Estimated ROE impact       | -0.454%          | 0.000%        | 0.000%            | 0.000%          | -0.398%           | -0.049%       |
| 61 Estimated Price Change     | 3,314,873        | -             | -                 | -               | 2,929,230         | 335,868       |
| 62                            |                  |               |                   |                 |                   |               |
| 63                            |                  |               |                   |                 |                   |               |
| 64 TAX CALCULATION:           |                  |               |                   |                 |                   |               |
| 65                            |                  |               |                   |                 |                   |               |
| 66 Operating Revenue          | -                | -             | -                 | -               | -                 | -             |
| 67 Other Deductions           | -                | -             | -                 | -               | -                 | -             |
| 68 Interest (AFUDC)           | -                | -             | -                 | -               | -                 | -             |
| 69 Interest                   | -                | -             | -                 | -               | -                 | -             |
| 70 Schedule "M" Additions     | (1,493,173)      | -             | -                 | 1,506,827       | -                 | -             |
| 71 Schedule "M" Deductions    | 28,345,956       | -             | -                 | -               | 28,345,956        | -             |
| 72 Income Before Tax          | (29,839,128)     | -             | -                 | 1,506,827       | (28,345,956)      | -             |
| 73                            |                  |               |                   |                 |                   |               |
| 74 State Income Taxes         | -                | -             | -                 | -               | -                 | -             |
| 75                            |                  |               |                   |                 |                   |               |
| 76 Taxable Income             | (29,839,128)     | -             | -                 | 1,506,827       | (28,345,956)      | -             |
| 77                            |                  |               |                   |                 |                   |               |
| 78 Federal Income Taxes       | (10,443,695)     | -             | -                 | 527,389         | (9,921,084)       | -             |

|                               | 8.5.1<br>(cont.)<br>Miscellaneous<br>Rate Base | 8.6<br>Removal of<br>Colstrip #4<br>AFUDC | 8.7<br>Trojan<br>Unrecovered<br>Plant | 8.8<br>Customer Service<br>Deposits | 8.9<br>Regulatory Asset<br>Adjustment | 8.10<br>Investor Supplied<br>Working Capital | 8.11<br>Idaho Asset<br>Exchange |
|-------------------------------|--|---|---------------------------------------|-------------------------------------|---------------------------------------|--|---------------------------------|
| 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      | -  | -   | -                                     | -                                   | (1,050,000)                           | -  | -                               |
| 24 State                      | -  | -   | -                                     | -                                   | -                                     | -  | -                               |
| 25 Deferred Income Taxes      | -  | -   | -                                     | -                                   | 1,138,530                             | -  | -                               |
| 26 Investment Tax Credit Adj. | -  | -   | -                                     | -                                   | -                                     | -  | -                               |
| 27 Misc Revenue & Expense     | -  | -   | -                                     | -                                   | -                                     | -  | -                               |
| 28 Total Operating Expenses:  | -  | -   | -                                     | -                                   | 88,530                                | -  | -                               |
| 29                            |  |   |                                       |                                     |                                       |  |                                 |
| 30 Operating Rev For Return:  | -  | -   | -                                     | -                                   | (88,530)                              | -  | -                               |
| 31                            |  |   |                                       |                                     |                                       |  |                                 |
| 32 Rate Base:                 |  |   |                                       |                                     |                                       |  |                                 |
| 33 Electric Plant In Service  | -  | -   | -                                     | -                                   | -                                     | -  | -                               |
| 34 Plant Held for Future Use  | -  | -   | -                                     | -                                   | -                                     | -  | -                               |
| 35 Misc Deferred Debits       | -  | -   | -                                     | -                                   | (1,500,000)                           | -  | -                               |
| 36 Elec Plant Acq Adj         | -  | -   | -                                     | -                                   | -                                     | -  | -                               |
| 37 Nuclear Fuel               | -  | -   | -                                     | -                                   | -                                     | -  | -                               |
| 38 Prepayments                | -  | -   | -                                     | -                                   | -                                     | -  | -                               |
| 39 Fuel Stock                 | -  | -   | -                                     | -                                   | -                                     | -  | -                               |
| 40 Material & Supplies        | -  | -   | -                                     | -                                   | -                                     | -  | -                               |
| 41 Working Capital            | -  | -   | -                                     | -                                   | -                                     | -  | -                               |
| 42 Weatherization Loans       | -  | -   | -                                     | -                                   | -                                     | -  | -                               |
| 43 Misc Rate Base             | -  | -   | -                                     | -                                   | -                                     | -  | -                               |
| 44 Total Electric Plant:      | -  | -   | -                                     | -                                   | (1,500,000)                           | -  | -                               |
| 45                            |  |   |                                       |                                     |                                       |  |                                 |
| 46 Deductions:                |  |   |                                       |                                     |                                       |  |                                 |
| 47 Accum Prov For Deprec      | -  | -   | -                                     | -                                   | -                                     | -  | -                               |
| 48 Accum Prov For Amort       | -  | -   | -                                     | -                                   | -                                     | -  | -                               |
| 49 Accum Def Income Tax       | -  | -   | -                                     | -                                   | 718,848                               | -  | -                               |
| 50 Unamortized ITC            | -  | -   | -                                     | -                                   | -                                     | -  | -                               |
| 51 Customer Adv For Const     | -  | -   | -                                     | -                                   | -                                     | -  | -                               |
| 52 Customer Service Deposits  | -  | -   | -                                     | -                                   | -                                     | -  | -                               |
| 53 Miscellaneous Deductions   | -  | -   | -                                     | -                                   | -                                     | -  | -                               |
| 54                            |  |   |                                       |                                     |                                       |  |                                 |
| 55 Total Deductions:          | -  | -   | -                                     | -                                   | 718,848                               | -  | -                               |
| 56                            |  |   |                                       |                                     |                                       |  |                                 |
| 57 Total Rate Base:           | -  | -   | -                                     | -                                   | (781,152)                             | -  | -                               |
| 58                            |  |   |                                       |                                     |                                       |  |                                 |
| 59                            |  |   |                                       |                                     |                                       |  |                                 |
| 60 Estimated ROE impact       | 0.000%   | 0.000%                                    | 0.000%                                | 0.000%                              | -0.008%                               | 0.000%                                       | 0.000%                          |
| 61 Estimated Price Change     | -  | -   | -                                     | -                                   | 49,775                                | -  | -                               |
| 62                            |  |   |                                       |                                     |                                       |  |                                 |
| 63                            |  |   |                                       |                                     |                                       |  |                                 |
| 64 TAX CALCULATION:           |  |   |                                       |                                     |                                       |  |                                 |
| 65                            |  |   |                                       |                                     |                                       |  |                                 |
| 66 Operating Revenue          | -  | -   | -                                     | -                                   | -                                     | -  | -                               |
| 67 Other Deductions           | -  | -   | -                                     | -                                   | -                                     | -  | -                               |
| 68 Interest (AFUDC)           | -  | -   | -                                     | -                                   | -                                     | -  | -                               |
| 69 Interest                   | -  | -   | -                                     | -                                   | -                                     | -  | -                               |
| 70 Schedule "M" Additions     | -  | -   | -                                     | -                                   | (3,000,000)                           | -  | -                               |
| 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)                           | -  | -                               |

|    |                            |        |        |        |        |        |        |
|----|----------------------------|--------|--------|--------|--------|--------|--------|
|    | 8.11.1                     | 0      | 0      | 0      | 0      | 0      | 0      |
|    | (cont.) Idaho              |        |        |        |        |        |        |
|    | Asset Exchange             | 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% |
| 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<br>COMPANY   | FACTOR | FACTOR % | WASHINGTON<br>ALLOCATED | REF#  |
|---|---------|------|--------------------|--------|----------|-------------------------|-------|
| <b>Adjustment to Rate Base:</b>                 |         |      |                    |        |          |                         |       |
| Coal Mine                                       | 399     | RES  | 321,947,414        | JBE    | 22.690%  | 73,051,143              |       |
| Misc. Deferred Debits                           | 186M    | RES  | 843,356            | JBE    | 22.690%  | 191,361                 |       |
| Mining Plant Accumulated Depreciation           | 108MP   | RES  | (196,725,628)      | JBE    | 22.690%  | (44,637,824)            |       |
| <b>December 2015 AMA Balance</b>                |         |      | <u>126,065,142</u> |        |          | <u>28,604,680</u>       | 8.1.1 |
| <b>Adjustment to December 2016 AMA Balance:</b> |         |      |                    |        |          |                         |       |
| Coal Mine                                       | 399     | RES  | 24,150,879         | JBE    | 22.690%  | 5,479,930               | Below |
| Misc. Deferred Debits                           | 186M    | RES  | (23,040)           | JBE    | 22.690%  | (5,228)                 | Below |
| Mining Plant Accumulated Depreciation           | 108MP   | RES  | (20,806,348)       | JBE    | 22.690%  | (4,721,043)             | Below |
|   |         |      | <u>3,321,490</u>   |        |          | <u>753,659</u>          |       |
| <b>December 2016 AMA Balance:</b>               |         |      |                    |        |          |                         |       |
| Coal Mine                                       |         |      | 346,098,292        |        |          |                         |       |
| Misc. Deferred Debits                           |         |      | 820,316            |        |          |                         |       |
| Mining Plant Accumulated Depreciation           |         |      | (217,531,976)      |        |          |                         |       |
|   |         |      | <u>129,386,632</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 provide no return on investment. The return on investment for BCC is removed in the fuels credit which the Company has included as an offset to fuel prices leaving no return in results. This adjustment is necessary to properly reflect the BCC plant investment in the 12-month period. The Bridger Mine adjustment was stipulated to and approved in Washington UE-032065, and has been included in all GRC filings since.

PacifiCorp  
Results of Operations - December 2015  
Bridger Mine Rate Base  
(000's)

| Bridger Total                    |              | Actual         | Actual         | Actual         | Actual         | Actual         | Actual         | Actual         | Actual         | Actual         | Actual         | Actual         | Actual         | Actual         | AMA Balance    |
|----------------------------------|--------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| Description                      | FERC Account | Dec-14         | Jan-15         | Feb-15         | Mar-15         | Apr-15         | May-15         | Jun-15         | Jul-15         | Aug-15         | Sep-15         | Oct-15         | Nov-15         | Dec-15         |                |
| Structure, Equipment, Mine Dev.  | 399          | 472,646        | 474,815        | 474,873        | 475,722        | 475,994        | 476,124        | 478,393        | 478,624        | 477,471        | 496,824        | 497,458        | 499,925        | 505,012        | 482,921        |
| Materials & Supplies             | 154          | 19,594         | 19,587         | 20,523         | 20,613         | 20,397         | 20,467         | 21,099         | 19,948         | 21,017         | 20,929         | 21,188         | 21,045         | 20,975         | 13,728         |
| Coal Inventory                   | 151          | 70,640         | 71,718         | 76,153         | 79,481         | 79,465         | 70,159         | 67,545         | 66,174         | 66,500         | 62,791         | 64,818         | 66,575         | 67,625         | 46,695         |
| Deferred Long Wall Costs         | 186M         | 1,674          | 1,207          | 1,189          | 1,305          | 1,077          | 823            | 525            | 1,290          | 2,380          | 1,935          | 1,272          | 953            | 773            | 1,265          |
| Reclamation Liability            |              | -              | -              | -              | -              | -              | -              | -              | -              | -              | -              | -              | -              | -              | -              |
| Accumulated Depreciation         | 108MP        | (281,513)      | (283,549)      | (285,735)      | (288,128)      | (290,245)      | (292,651)      | (295,214)      | (297,534)      | (299,010)      | (301,778)      | (304,664)      | (307,393)      | (308,810)      | (295,088)      |
| Bonus Bid / Lease Payable        | 186M         | -              | -              | -              | -              | -              | -              | -              | -              | -              | -              | -              | -              | -              | -              |
| <b>TOTAL RATE BASE</b>           |              | <b>192,807</b> | <b>192,473</b> | <b>190,327</b> | <b>188,899</b> | <b>186,827</b> | <b>184,297</b> | <b>183,705</b> | <b>182,379</b> | <b>180,841</b> | <b>196,981</b> | <b>194,066</b> | <b>193,486</b> | <b>196,975</b> | <b>189,098</b> |
| <b>PacifiCorp Share (66.67%)</b> |              | <b>128,538</b> | <b>128,316</b> | <b>126,885</b> | <b>125,933</b> | <b>124,551</b> | <b>122,864</b> | <b>122,470</b> | <b>121,586</b> | <b>120,561</b> | <b>131,321</b> | <b>129,377</b> | <b>128,990</b> | <b>131,317</b> | <b>126,065</b> |

Ref 8.1 Ref 8.1

| Bridger Total                    |              | Actual         | Pro Forma      | Pro Forma      | Pro Forma      | Pro Forma      | Pro Forma      | Pro Forma      | Pro Forma      | Pro Forma      | Pro Forma      | Pro Forma      | Pro Forma      | Pro Forma      | AMA Balance    |
|----------------------------------|--------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| Description                      | FERC Account | Dec-15         | Jan-16         | Feb-16         | Mar-16         | Apr-16         | May-16         | Jun-16         | Jul-16         | Aug-16         | Sep-16         | Oct-16         | Nov-16         | Dec-16         |                |
| Structure, Equipment, Mine Dev.  | 399          | 505,012        | 506,588        | 506,978        | 509,636        | 510,445        | 511,990        | 514,545        | 516,492        | 521,170        | 529,076        | 538,468        | 541,091        | 541,570        | 519,147        |
| Materials & Supplies             | 154          | 20,975         | 20,797         | 20,797         | 20,797         | 20,797         | 20,797         | 20,797         | 20,797         | 20,797         | 20,797         | 20,797         | 20,797         | 20,797         | 13,870         |
| Coal Inventory                   | 151          | 67,625         | 65,696         | 65,859         | 56,279         | 56,243         | 52,669         | 49,515         | 47,063         | 45,921         | 44,113         | 46,037         | 47,212         | 45,230         | 35,169         |
| Deferred Long Wall Costs         | 186M         | 773            | 752            | 301            | 1,898          | 2,417          | 1,799          | 1,143          | 597            | 340            | 2,209          | 1,631          | 1,054          | 477            | 1,230          |
| Reclamation Liability            |              | -              | -              | -              | -              | -              | -              | -              | -              | -              | -              | -              | -              | -              | -              |
| Accumulated Depreciation         | 108MP        | (308,810)      | (311,790)      | (314,263)      | (317,233)      | (320,106)      | (323,082)      | (326,175)      | (328,998)      | (331,956)      | (335,102)      | (338,350)      | (341,652)      | (344,932)      | (326,298)      |
| Bonus Bid / Lease Payable        | 186M         | -              | -              | -              | -              | -              | -              | -              | -              | -              | -              | -              | -              | -              | -              |
| <b>TOTAL RATE BASE</b>           |              | <b>196,975</b> | <b>195,550</b> | <b>193,017</b> | <b>194,301</b> | <b>192,756</b> | <b>190,707</b> | <b>189,513</b> | <b>188,091</b> | <b>189,555</b> | <b>196,183</b> | <b>201,749</b> | <b>200,493</b> | <b>197,114</b> | <b>194,080</b> |
| <b>PacifiCorp Share (66.67%)</b> |              | <b>131,317</b> | <b>130,367</b> | <b>128,678</b> | <b>129,534</b> | <b>128,504</b> | <b>127,138</b> | <b>126,342</b> | <b>125,394</b> | <b>126,370</b> | <b>130,789</b> | <b>134,499</b> | <b>133,662</b> | <b>131,410</b> | <b>129,387</b> |

|                           |         |         |
|---------------------------|---------|---------|
| December 2015 AMA Balance | 126,065 | Ref 8.1 |
| December 2016 AMA Balance | 129,387 |         |

|                                    | <u>ACCOUNT</u> | <u>Type</u> | <u>TOTAL<br/>COMPANY</u> | <u>FACTOR</u> | <u>FACTOR %</u> | <u>WASHINGTON<br/>ALLOCATED</u> | <u>REF#</u> |
|------------------------------------|----------------|-------------|--------------------------|---------------|-----------------|---------------------------------|-------------|
| <b>Adjustment to Expense:</b>      |                |             |                          |               |                 |                                 |             |
| Remove Booked Env. Cost Amort.     | 925            | RES         | (3,434,063)              | SO            | 6.684%          | (229,542)                       | 8.2.1       |
| Add back Remediation Projects Cost | 925            | RES         | 8,363,356                | SO            | 6.684%          | 559,029                         | 8.2.1       |
| <b>Total</b>                       |                |             | <u>4,929,293</u>         |               |                 | <u>329,487</u>                  |             |
| <b>Adjustment to Rate Base:</b>    |                |             |                          |               |                 |                                 |             |
| Remove Env. Reg. Asset as Booked   | 182M           | RES         | (21,317,683)             | SO            | 6.684%          | (1,424,930)                     | 8.2.1       |
| Remove Env. Reg. Asset as Booked   | 182M           | RES         | 515,165                  | WA            | Situs           | 515,165                         | 8.2.1       |
|                                    |                |             | <u>(20,802,518)</u>      |               |                 | <u>(909,765)</u>                |             |
| <b>Adjustment to Tax</b>           |                |             |                          |               |                 |                                 |             |
| Schedule M Adjustment              | SCHMDT         | RES         | (4,624,874)              | SO            | 6.684%          | (309,139)                       | 8.2.3       |
| Schedule M Adjustment              | SCHMAT         | RES         | (1,508,186)              | SO            | 6.684%          | (100,811)                       | 8.2.3       |
| Schedule M Adjustment              | SCHMAT         | RES         | (206,865)                | WA            | Situs           | (206,865)                       | 8.2.3       |
| Def Inc Tax Expense                | 41110          | RES         | 78,507                   | WA            | Situs           | 78,507                          | 8.2.3       |
| ADIT Balance                       | 283            | RES         | (577,548)                | WA            | Situs           | (577,548)                       | 8.2.3       |

**Description of Adjustment**

On April 27, 2005, the Commission granted a request by the Company for an accounting order relating to the Company's treatment of environmental remediation costs in Docket UE-031658. 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. Per the 2005 Order, 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 remediation projects that cannot be deferred. However, as of May 2014, Third West Substation Cleanup deferred amounts were fully amortized. As a result, there will no longer be adjustments for Third West project remediation expenses on a forward going basis.

PacifiCorp  
Washington Results of Operations – December 2015  
Environmental Remediation

Page 8.2.1

**Detail of Adjustment to Amortization Expense:**

Remove All Booked Environmental Amortization - GL 566700 & 566710  
Add back remediation projects from GL 566700 & 566710

(3,434,063) Ref 8.2  
8,363,356 Ref 8.2

Adjustment to Acct 925

4,929,293 Ref 8.2

**Detail of Adjustment to Rate Base:**

Remove Actual FERC Acct 1823910 - December 2015 WA AMA Balance - SO  
Remove Actual FERC Acct 1823910 - December 2015 WA AMA Balance - WA

(21,317,683) B-16 pg. 2-3  
515,165 B-16 pg. 3



flCorp  
 hington Results of Operations – December 2015  
 Environmental Remediation

PERCO

| Environmental Expense          | Internal Order | Jan-15         | Feb-15           | Mar-15         | Apr-15         | May-15           | Jun-15         | Jul-15         | Aug-15         | Sep-15         | Oct-15         | Nov-15         | Dec-15         | 12 ME DEC-15     |
|--------------------------------|----------------|----------------|------------------|----------------|----------------|------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|------------------|
| <b>By Project:</b>             |                |                |                  |                |                |                  |                |                |                |                |                |                |                |                  |
| ria Youngs Bay Cleanup         | 405762         | 453            | 4,873            | 2,730          | 229            | 1,572            | 744            | 2,639          | 924            | 8,621          | 2,687          | 6,906          | 6,585          | 38,964           |
| er Bell Tailings Cost Increase | 406192         | 1,605          | 257,180          | 28,907         | 250,970        | 1,956            | 48,939         | 12,082         | 17,049         | 41,364         | 26,647         | 497,457        | 448,749        | 1,632,906        |
| Cleanup -- Pacific Power       | 406240         | 19,906         | 192,079          | 155,064        | (2,614)        | 1,440,590        | 43,015         | 90,253         | 30,672         | 131,139        | (51,641)       | 40,251         | 120,935        | 2,209,648        |
| Cleanup -- Rocky Mountain      | 406241         | -              | -                | 2,160          | 127            | 276,989          | 511,723        | 332,612        | 153,179        | 155            | 84,800         | 13,573         | 37,332         | 1,412,651        |
| Metals East                    | 406560         | -              | -                | -              | 582            | (213,989)        | -              | 679            | 291            | 194            | 5,014          | 3,721          | 10,710         | (192,798)        |
| ican Barrel (UT)               | 407502         | 4,749          | 3,884            | 4,785          | 776            | 24,223           | 10,849         | 931            | 9,657          | 776            | 14,044         | 1,565          | 8,892          | 85,130           |
| ria/Unocal (Downtown)          | 407503         | 11,925         | 20,395           | 1,902          | 6,052          | 16,448           | 25,010         | 8,341          | 12,954         | 16,213         | 27,647         | 15,753         | 26,871         | 189,511          |
| ork Hydro Plant (MT)           | 407504         | 3,693          | 3,459            | 6,786          | 7,852          | 1,555            | 10,835         | 74             | -              | 5,107          | 3,333          | 3,374          | 10,482         | 56,549           |
| er Coal Fuel Oil Spill         | 407505         | 2,782          | 1,562            | 18,226         | 3,233          | 8,247            | 4,532          | 249            | 4,080          | 4,316          | 8,837          | 336            | 5,984          | 62,385           |
| er FGD Pond 1 Closure          | 407506         | 4,669          | 1,964            | 1,976          | 14,925         | 11,115           | 10,360         | 35,990         | 67,923         | (29,115)       | 25,395         | 6,073          | (3,909)        | 147,366          |
| er Plant Oil Spills            | 407507         | 6,100          | 6,798            | 828            | 13,318         | 20,891           | (4,140)        | 249            | 24,184         | (8,144)        | 17,507         | 9,726          | (2,282)        | 85,034           |
| ar Steam Plant (UT)            | 407508         | -              | -                | -              | -              | -                | 776            | 891            | 1,302          | -              | -              | 776            | 488            | 4,233            |
| Johnston Oil Spill             | 407509         | 39,612         | -                | 13,697         | 2,129          | 34,714           | 13,797         | 194            | 59,990         | 1,642          | 17,943         | 1,427          | 159,797        | 344,942          |
| ne MGP (50% PCRP)              | 407510         | -              | 4,337            | 1,878          | -              | 1,396            | 1,820          | 670            | 283            | 901            | 1,640          | -              | 7,323          | 20,248           |
| ett MGP (2/3 PCRP)             | 407511         | -              | 285              | -              | 3,569          | -                | 34             | 138            | -              | -              | 86             | -              | 17             | 4,129            |
| er Fuel Oil Spills             | 407512         | -              | -                | -              | -              | -                | -              | -              | 161,646        | (19,243)       | 14,522         | 4,176          | (2,446)        | 158,655          |
| ington Ash Landfill            | 407513         | 4,381          | 2,572            | 1,113          | 6,401          | 11,892           | 6,748          | 415            | 3,012          | 8,154          | 9,404          | 11,475         | 3,325          | 68,891           |
| o Falls Pole Yard              | 407514         | 30,647         | 13,684           | 43,843         | 3,143          | 12,630           | 30,136         | 12,582         | 13,256         | 1,428          | 23,184         | 11,394         | 34,175         | 230,101          |
| an Plant Substation            | 407515         | -              | -                | -              | 194            | 97               | -              | -              | 734            | 30             | 499            | -              | -              | 1,554            |
| Mountain Gas Plant             | 407516         | 3,437          | 502,703          | 20,083         | 401,860        | 3,339            | 3,122          | 5,733          | 82             | 82             | (1,393)        | -              | -              | 939,046          |
| ague Ranch (CA)                | 407517         | 10             | 26               | 103            | (10)           | 14,879           | 5,020          | 362            | 285            | -              | 129            | -              | 13             | 20,816           |
| hington FGD Pond Closure       | 407518         | 332            | 2,324            | 906            | 2,184          | 288              | 13,305         | 21,381         | 83             | 7,021          | 5,967          | 415            | 104            | 54,310           |
| en MGP                         | 407519         | 5,128          | 8,229            | 10,070         | -              | 11,990           | 13,344         | 301            | 6,298          | 97             | 1,254          | 4,616          | 1,213          | 62,540           |
| opia MGP                       | 407520         | -              | 26               | -              | 1,942          | -                | 52             | 52             | 52             | -              | 129            | -              | 13             | 2,264            |
| and Harbor Source Control      | 407521         | 50,547         | 52,038           | 62,590         | 39,473         | 71,428           | 46,956         | 84,490         | 69,601         | 65,172         | 74,890         | 19,003         | 24,530         | 660,719          |
| ma A St. (25% PCRP)            | 407523         | -              | 13               | -              | -              | -                | 13             | 13             | -              | -              | 6              | -              | 71             | 116              |
| dak Fuel Oil Spill             | 407540         | 249            | 332              | 4,790          | 4,565          | 432              | (281)          | 166            | 166            | 4,714          | 2,908          | 83             | (299)          | 17,826           |
| Falls MGP                      | 407720         | -              | 83               | -              | 2,037          | -                | 2,526          | 692            | 2,991          | 18,457         | 9,977          | 817            | 155            | 37,736           |
| eva Rock Bldg - Hunter Plant   | 407842         | -              | -                | -              | -              | -                | -              | -              | -              | -              | -              | -              | -              | -                |
| as Service Center (CA)         | 408030         | -              | -                | -              | 182            | -                | -              | -              | 618            | 3,811          | 2,977          | -              | 425            | 8,014            |
| leton Service Center (OR)      | 408031         | -              | -                | -              | 4,307          | -                | -              | -              | -              | -              | -              | -              | -              | 4,307            |
| yside Service Center (WA)      | 408032         | -              | 52               | -              | (4,490)        | -                | -              | -              | -              | -              | -              | -              | -              | (4,438)          |
| <b>Total</b>                   |                | <b>190,225</b> | <b>1,078,895</b> | <b>382,435</b> | <b>762,936</b> | <b>1,752,684</b> | <b>799,238</b> | <b>612,178</b> | <b>641,311</b> | <b>262,890</b> | <b>328,394</b> | <b>652,916</b> | <b>899,252</b> | <b>8,363,356</b> |

Ref 8.2.1

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

PacifiCorp  
Results of Operations - December 2015  
Environmental Remediation  
Adjustment to Taxes Detail

| <u>Account</u> | <u>Secondary</u> | <u>Description</u>                       | <u>Unadjusted<br/>Dec-15</u> | <u>Book<br/>Amortization</u> | <u>Adjusted<br/>Amount</u> | <u>Incremental<br/>Adjustment</u> |    |          |
|----------------|------------------|--|------------------------------|------------------------------|----------------------------|-----------------------------------|----|----------|
| 4099300        | 415300           | Hazardous Waste Clean-up Costs           | 4,624,874                    |                              | -                          | (4,624,874)                       | SO | Ref. 8.2 |
| 4098300        | 415300           | Hazardous Waste Clean-up Costs           | -                            | -                            | -                          | -                                 | SO | Ref. 8.2 |
| 4098300        | 415301           | Environmental Costs WA                   | 206,865                      |                              | -                          | (206,865)                         | WA | Ref. 8.2 |
| 4098300        | 605301           | Environmental Regulated                  | 1,508,186                    |                              | -                          | (1,508,186)                       | SO | Ref. 8.2 |
|                |                  |  | <u>2,909,823</u>             |                              | <u>-</u>                   | <u>2,909,823</u>                  |    |          |
| 41010          | 415300           | Hazardous Waste Clean-up Costs           | 1,755,186                    |                              | -                          | (1,755,186)                       | SO |          |
| 41110          | 415300           | Hazardous Waste Clean-up Costs           | -                            | -                            | -                          | -                                 | SO | Ref. 8.2 |
| 41110          | 415301           | Environmental Costs WA                   | (78,507)                     |                              | -                          | 78,507                            | WA | Ref. 8.2 |
| 41110          | 605301           | Environmental Regulated                  | (572,372)                    |                              | -                          | 572,372                           | SO |          |
|                |                  |  | <u>(78,507)</u>              |                              | <u>-</u>                   | <u>78,507</u>                     |    |          |
| 283            | 287634           | DTL 415.300 Environmental Clean-up Accru | (16,802,937)                 |                              | -                          | 16,802,937                        | SO |          |
| 283            | 287634           | DTL 415.300 Environmental Clean-up Accru | -                            |                              | -                          | -                                 | SO | Ref. 8.2 |
| 283            | 287591           | DTL 415.301 Environmental Clean-up Accru | 577,548                      |                              | -                          | (577,548)                         | WA | Ref. 8.2 |
| 190            | 287357           | DTA 425.200 Other Environmental          | 34,684                       |                              | -                          | (34,684)                          | SO |          |
| 190            | 287240           | DTA 605.301 Environmental Regulated      | 8,525,207                    |                              | -                          | (8,525,207)                       | SO |          |

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

|                                 | <u>ACCOUNT</u> | <u>Type</u> | <u>TOTAL</u><br><u>COMPANY</u> | <u>FACTOR</u> | <u>FACTOR %</u> | <u>WASHINGTON</u><br><u>ALLOCATED</u> | <u>REF#</u> |
|---------------------------------|----------------|-------------|--------------------------------|---------------|-----------------|---------------------------------------|-------------|
| <b>Adjustment to Rate Base:</b> |                |             |                                |               |                 |                                       |             |
| Customer Advances               | 252            | RES         | (101,197)                      | CA            | Situs           | -                                     | 8.3.1       |
| Customer Advances               | 252            | RES         | (1,036,010)                    | OR            | Situs           | -                                     | 8.3.1       |
| Customer Advances               | 252            | RES         | (209,482)                      | WA            | Situs           | (209,482)                             | 8.3.1       |
| Customer Advances               | 252            | RES         | (115,513)                      | ID            | Situs           | -                                     | 8.3.1       |
| Customer Advances               | 252            | RES         | (3,437,397)                    | UT            | Situs           | -                                     | 8.3.1       |
| Customer Advances               | 252            | RES         | (911,669)                      | WY-ALL        | Situs           | -                                     | 8.3.1       |
| Customer Advances               | 252            | RES         | (10,400,505)                   | SG            | 8.083%          | (840,665)                             | 8.3.1       |
| Customer Advances               | 252            | RES         | 16,163,391                     | CAGE          | 0.000%          | -                                     | 8.3.1       |
| Customer Advances               | 252            | RES         | 48,382                         | CAGW          | 22.598%         | 10,933                                | 8.3.1       |
|                                 |                |             | <u>-</u>                       |               |                 | <u>(1,039,213)</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 2015  
 Customer Advances for Construction

Average of Monthly Averages Basis:

| Account      | Booked Allocation   | Correct Allocation  | Adjustment   | Ref.     |
|--------------|---------------------|---------------------|--------------|----------|
| 252CA        | (165,095)           | (266,291)           | (101,197)    | Page 8.3 |
| 252OR        | (1,777,844)         | (2,813,854)         | (1,036,010)  | Page 8.3 |
| 252WA        | (324)               | (209,805)           | (209,482)    | Page 8.3 |
| 252IDU       | (2,292)             | (117,805)           | (115,513)    | Page 8.3 |
| 252UT        | (1,191,090)         | (4,628,487)         | (3,437,397)  | Page 8.3 |
| 252WYP       | 12,138              | (892,456)           | (904,594)    | Page 8.3 |
| 252WYU       | 7,075               | -                   | (7,075)      | Page 8.3 |
| 252CN        | -                   | -                   | -            | Page 8.3 |
| 252SG        | 322,409             | (10,078,096)        | (10,400,505) | Page 8.3 |
| 252CAGE      | (28,230,990)        | (12,067,600)        | 16,163,391   | Page 8.3 |
| 252CAGW      | (48,382)            | -                   | 48,382       | Page 8.3 |
| <b>Total</b> | <b>(31,074,395)</b> | <b>(31,074,395)</b> | <b>-</b>     |          |

|                                 | ACCOUNT | Type | TOTAL<br>COMPANY   | FACTOR | FACTOR % | WASHINGTON<br>ALLOCATED | REF#  |
|---------------------------------|---------|------|--------------------|--------|----------|-------------------------|-------|
| <b>Adjustment to Rate Base:</b> |         |      |                    |        |          |                         |       |
| Steam Production                | 312     | RES  | 108,877,305        | JBG    | 22.470%  | 24,464,224              |       |
| Hydro Production                | 332     | RES  | 3,490,961          | CAGW   | 22.598%  | 788,879                 |       |
| Other Production                | 343     | RES  | 11,315,710         | CAGW   | 22.598%  | 2,557,098               |       |
| Transmission                    | 355     | RES  | 15,061,404         | CAGW   | 22.598%  | 3,403,541               |       |
| Distribution - Washington       | 364     | RES  | 654,304            | WA     | Situs    | 654,304                 |       |
| General Plant - Washington      | 397     | RES  | 9,397              | WA     | Situs    | 9,397                   |       |
| General Plant                   | 397     | RES  | 15,634             | SO     | 6.684%   | 1,045                   |       |
| General Plant                   | 397     | RES  | 1,165,482          | CAGW   | 22.598%  | 263,373                 |       |
| Intangible Plant                | 303     | RES  | 1,791,176          | SO     | 6.684%   | 119,727                 |       |
|                                 |         |      | <u>142,381,373</u> |        |          | <u>32,261,588</u>       | 8.4.2 |
| Steam Production                | 312     | PRO  | 18,214,195         | JBG    | 22.470%  | 4,092,645               |       |
| Hydro Production                | 332     | PRO  | 1,689,088          | CAGW   | 22.598%  | 381,696                 |       |
| Other Production                | 343     | PRO  | 11,512,489         | CAGW   | 22.598%  | 2,601,566               |       |
| Transmission                    | 355     | PRO  | 13,699,230         | CAGW   | 22.598%  | 3,095,720               |       |
| Distribution - Washington       | 364     | PRO  | 5,699,688          | WA     | Situs    | 5,699,688               |       |
| General Plant                   | 397     | PRO  | 3,061,672          | SO     | 6.684%   | 204,650                 |       |
| Intangible Plant                | 303     | PRO  | 20,986,833         | SO     | 6.684%   | 1,402,815               |       |
|                                 |         |      | <u>74,863,195</u>  |        |          | <u>17,478,780</u>       | 8.4.2 |
| <b>Adjustment to Tax:</b>       |         |      |                    |        |          |                         |       |
| Schedule M Additions            | SCHMAT  | RES  | 3,025,953          | JBG    | 22.470%  | 679,918                 |       |
| Schedule M Additions            | SCHMAT  | RES  | 768,927            | CAGW   | 22.598%  | 173,760                 |       |
| Schedule M Additions            | SCHMAT  | RES  | 18,419             | WA     | Situs    | 18,419                  |       |
| Schedule M Additions            | SCHMAT  | RES  | 66,753             | SO     | 6.684%   | 4,462                   |       |
|                                 |         |      | <u>3,880,052</u>   |        |          | <u>876,559</u>          |       |
| Deferred Tax Expense            | 41110   | RES  | (1,148,379)        | JBG    | 22.470%  | (258,035)               |       |
| Deferred Tax Expense            | 41110   | RES  | (291,815)          | CAGW   | 22.598%  | (65,944)                |       |
| Deferred Tax Expense            | 41110   | RES  | (6,990)            | WA     | Situs    | (6,990)                 |       |
| Deferred Tax Expense            | 41110   | RES  | (25,333)           | SO     | 6.684%   | (1,693)                 |       |
|                                 |         |      | <u>(1,472,517)</u> |        |          | <u>(332,662)</u>        |       |
| Accum Def Inc Tax Bal           | 282     | RES  | 574,190            | JBG    | 22.470%  | 129,018                 |       |
| Accum Def Inc Tax Bal           | 282     | RES  | 145,908            | CAGW   | 22.598%  | 32,972                  |       |
| Accum Def Inc Tax Bal           | 282     | RES  | 3,495              | WA     | Situs    | 3,495                   |       |
| Accum Def Inc Tax Bal           | 282     | RES  | 12,667             | SO     | 6.684%   | 847                     |       |
|                                 |         |      | <u>736,260</u>     |        |          | <u>166,331</u>          |       |
| Schedule M Additions            | SCHMAT  | PRO  | 3,740,182          | JBG    | 22.470%  | 840,401                 |       |
| Schedule M Additions            | SCHMAT  | PRO  | 1,071,338          | CAGW   | 22.598%  | 242,098                 |       |
| Schedule M Additions            | SCHMAT  | PRO  | 312,170            | WA     | Situs    | 312,170                 |       |
| Schedule M Additions            | SCHMAT  | PRO  | 1,677,937          | SO     | 6.684%   | 112,158                 |       |
|                                 |         |      | <u>6,801,626</u>   |        |          | <u>1,506,827</u>        | 8.4.5 |

**Description of Adjustment**

This adjustment annualizes major plant additions to rate base totaling greater than \$2 million each for the year ending December 2015 and adds into rate base major pro forma additions to be placed in-service in the 12 months ending December 2016. Pro forma additions are added into rate base using the average of monthly averages.

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

|                                   | ACCOUNT | Type | TOTAL<br>COMPANY   | FACTOR | FACTOR % | WASHINGTON<br>ALLOCATED | REF#  |
|-----------------------------------|---------|------|--------------------|--------|----------|-------------------------|-------|
| <b>Adjustment to Tax (cont.):</b> |         |      |                    |        |          |                         |       |
| Schedule M Deductions             | SCHMDT  | PRO  | 67,715,814         | JBG    | 22.470%  | 15,215,428              |       |
| Schedule M Deductions             | SCHMDT  | PRO  | 23,775,678         | CAGW   | 22.598%  | 5,372,773               |       |
| Schedule M Deductions             | SCHMDT  | PRO  | 5,835,139          | WA     | Situs    | 5,835,139               |       |
| Schedule M Deductions             | SCHMDT  | PRO  | 28,763,314         | SO     | 6.684%   | 1,922,615               |       |
|                                   |         |      | <u>126,089,945</u> |        |          | <u>28,345,956</u>       | 8.4.5 |
| Deferred Tax Expense              | 41010   | PRO  | 24,279,393         | JBG    | 22.470%  | 5,455,467               |       |
| Deferred Tax Expense              | 41010   | PRO  | 8,616,525          | CAGW   | 22.598%  | 1,947,142               |       |
| Deferred Tax Expense              | 41010   | PRO  | 2,096,023          | WA     | Situs    | 2,096,023               |       |
| Deferred Tax Expense              | 41010   | PRO  | 10,279,171         | SO     | 6.684%   | 687,087                 |       |
|                                   |         |      | <u>45,271,112</u>  |        |          | <u>10,185,719</u>       | 8.4.5 |
| Accum Def Inc Tax Bal             | 282     | PRO  | (202,409)          | JBG    | 22.470%  | (45,480)                |       |
| Accum Def Inc Tax Bal             | 282     | PRO  | (1,570,333)        | CAGW   | 22.598%  | (354,860)               |       |
| Accum Def Inc Tax Bal             | 282     | PRO  | (251,905)          | WA     | Situs    | (251,905)               |       |
| Accum Def Inc Tax Bal             | 282     | PRO  | (1,646,591)        | SO     | 6.684%   | (110,062)               |       |
|                                   |         |      | <u>(3,671,238)</u> |        |          | <u>(762,308)</u>        | 8.4.5 |

**Description of Adjustment**

This adjustment annualizes major plant additions to rate base totaling greater than \$2 million each for the year ending December 2015 and adds into rate base major pro forma additions to be placed in-service in the 12 months ending December 2016. Pro forma additions are added into rate base using the average of monthly averages.

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

PacifiCorp  
Results of Operations - December 2015  
Major Plant Addition Summary

| Description                            | CY 2015<br>Plant Additions | Restating Adj. to<br>Annualize CY<br>2015 Additions | CY 2016<br>Plant Additions | Pro Forma Adj. to<br>Include CY 2016<br>Additions | Total<br>Adjustment |
|--|----------------------------|---|----------------------------|---|---------------------|
| <b>Steam Production Plant:</b>         |                            |   |                            |   |                     |
| Various                                | 136,153,018                | 108,877,305   | 134,576,089                | 18,214,195  | 127,091,500         |
| <b>Total Steam Plant</b>               | <b>136,153,018</b>         | <b>108,877,305</b>                                  | <b>134,576,089</b>         | <b>18,214,195</b>                                 | <b>127,091,500</b>  |
| <b>Hydro Production Plant:</b>         |                            |   |                            |   |                     |
| Various                                | 8,779,499                  | 3,490,961   | 6,912,588                  | 1,689,088   | 5,180,049           |
| Various                                | -                          | -   | -                          | -   | -                   |
| <b>Total Hydro Plant</b>               | <b>8,779,499</b>           | <b>3,490,961</b>                                    | <b>6,912,588</b>           | <b>1,689,088</b>                                  | <b>5,180,049</b>    |
| <b>Other Production Plant:</b>         |                            |   |                            |   |                     |
| Various                                | 24,682,473                 | 11,315,710  | 14,137,883                 | 11,512,489  | 22,828,199          |
| <b>Total Other Plant</b>               | <b>24,682,473</b>          | <b>11,315,710</b>                                   | <b>14,137,883</b>          | <b>11,512,489</b>                                 | <b>22,828,199</b>   |
| <b>Transmission Plant:</b>             |                            |   |                            |   |                     |
| Various                                | 40,720,096                 | 15,061,404  | 24,487,134                 | 13,699,230  | 28,760,633          |
| <b>Total Transmission Plant</b>        | <b>40,720,096</b>          | <b>15,061,404</b>                                   | <b>24,487,134</b>          | <b>13,699,230</b>                                 | <b>28,760,633</b>   |
| <b>Distribution Plant:</b>             |                            |   |                            |   |                     |
| Washington                             | 5,143,497                  | 654,304   | 11,248,459                 | 5,699,688   | 6,353,992           |
| <b>Total Distribution Plant</b>        | <b>5,143,497</b>           | <b>654,304</b>                                      | <b>11,248,459</b>          | <b>5,699,688</b>                                  | <b>6,353,992</b>    |
| <b>General Plant:</b>                  |                            |   |                            |   |                     |
| Washington                             | 178,064                    | 9,397   | -                          | -   | 9,397               |
| General                                | (60,689)                   | 15,634  | 4,322,360                  | 3,061,672   | 3,077,305           |
| General                                | 2,069,729                  | 1,165,482   | -                          | -   | 1,165,482           |
| <b>Total General Plant</b>             | <b>2,187,103</b>           | <b>1,190,513</b>                                    | <b>4,322,360</b>           | <b>3,061,672</b>                                  | <b>4,252,184</b>    |
| <b>Mining Plant:</b>                   |                            |   |                            |   |                     |
| Coal Mine                              | -                          | -   | -                          | -   | -                   |
| <b>Total Mining Plant</b>              | <b>-</b>                   | <b>-</b>  | <b>-</b>                   | <b>-</b>  | <b>-</b>            |
| <b>Intangible Plant:</b>               |                            |   |                            |   |                     |
| General                                | 3,908,242                  | 1,791,176   | 39,255,828                 | 20,986,833  | 22,778,009          |
| <b>Total Intangible Plant</b>          | <b>3,908,242</b>           | <b>1,791,176</b>                                    | <b>39,255,828</b>          | <b>20,986,833</b>                                 | <b>22,778,009</b>   |
| <b>Total Electric Plant in Service</b> | <b>221,573,929</b>         | <b>142,381,373</b>                                  | <b>234,940,341</b>         | <b>74,863,195</b>                                 | <b>217,244,567</b>  |
|  | Ref. 8.4.3                 | Ref. 8.4  | Ref. 8.4.4                 | Ref. 8.4  |                     |

PacifiCorp  
 Results of Operations - December 2015  
 Major Plant Addition Detail - CY 2015

| Project Description                               | Account | Factor | In-Service Date | CY 2015<br>Plant Additions |
|---|---------|--------|-----------------|----------------------------|
| <b>Steam Production</b>                           |         |        |                 |                            |
| Jim Bridger Unit 3 SCR System                     | 312     | JBG    | CY 2015         | 100,326,774                |
| Jim Bridger U1 Mercury Controls                   | 312     | JBG    | CY 2015         | 4,329,498                  |
| Jim Bridger U2 Mercury Controls                   | 312     | JBG    | CY 2015         | 4,397,424                  |
| Jim Bridger U3 Mercury Controls                   | 312     | JBG    | CY 2015         | 4,361,495                  |
| Jim Bridger U4 Mercury Controls                   | 312     | JBG    | CY 2015         | 4,393,524                  |
| Jim Bridger U3 Replace Cooling Tower 14/15/16     | 312     | JBG    | CY 2015         | 5,770,696                  |
| Jim Bridger U3 Replace Finishing Superheater 15   | 312     | JBG    | CY 2015         | 7,500,809                  |
| Jim Bridger U3 APH Baskets 15                     | 312     | JBG    | CY 2015         | 2,421,277                  |
| Jim Bridger CCR Effluent System Modifications     | 312     | JBG    | CY 2015         | 2,651,522                  |
| <b>Steam Production Total</b>                     |         |        |                 | <b>136,153,018</b>         |
| <b>Hydro Production</b>                           |         |        |                 |                            |
| ILR 8.7 Speelyai Hatchery Water Intake            | 332     | CAGW   | CY 2015         | 2,818,976                  |
| Yale Upper Rock Block Stabilization               | 332     | CAGW   | CY 2015         | 5,960,522                  |
| <b>Hydro Production Total</b>                     |         |        |                 | <b>8,779,499</b>           |
| <b>Other Production</b>                           |         |        |                 |                            |
| Chehalis U1 Combustion Turbine Overhaul - CT1 - M | 343     | CAGW   | CY 2015         | 12,388,499                 |
| Chehalis U2 Combustion Turbine Overhaul - CT2 - M | 343     | CAGW   | CY 2015         | 12,293,974                 |
| <b>Other Production Total</b>                     |         |        |                 | <b>24,682,473</b>          |
| <b>Transmission</b>                               |         |        |                 |                            |
| Lyons Substation Increase Capacity                | 355     | CAGW   | CY 2015         | 3,775,452                  |
| Knott Sub: Incr. 11.7 kV Cap., Expand 11          | 355     | CAGW   | CY 2015         | 886,452                    |
| Vantage Pomona Heights 230kV Line                 | 355     | CAGW   | CY 2015         | 8,605,190                  |
| Fry Sub Instl 115 kV Capacitor Bank TPL2          | 355     | CAGW   | CY 2015         | 9,121,120                  |
| KFalls TO Buy Spare 230-69 kV Auto-trans          | 355     | CAGW   | CY 2015         | 2,233,166                  |
| Whetstone 230-115kV Sub Phase 1                   | 355     | CAGW   | CY 2015         | 16,098,717                 |
| <b>Transmission Total</b>                         |         |        |                 | <b>40,720,096</b>          |
| <b>Distribution</b>                               |         |        |                 |                            |
| Pomona Heights Sub Add 115-12.47 kV Cap           | 364     | WA     | CY 2015         | 5,143,497                  |
| <b>Distribution Total</b>                         |         |        |                 | <b>5,143,497</b>           |
| <b>General</b>                                    |         |        |                 |                            |
| Knott Sub: Incr. 11.7 kV Cap., Expand 11          | 397     | CAGW   | CY 2015         | 1,329,810                  |
| Knott Sub: Incr. 11.7 kV Cap., Expand 11          | 397     | SO     | CY 2015         | 84,476                     |
| Unit 3 SCR System                                 | 397     | SO     | CY 2015         | 6,941                      |
| Vantage Pomona Heights 230kV Line                 | 397     | CAGW   | CY 2015         | 727,870                    |
| Vantage Pomona Heights 230kV Line                 | 397     | SO     | CY 2015         | (152,108)                  |
| Vantage Pomona Heights 230kV Line                 | 397     | WA     | CY 2015         | 178,064                    |
| Whetstone 230-115kV Sub Phase 1                   | 397     | CAGW   | CY 2015         | 12,049                     |
| Whetstone 230-115kV Sub Phase 1                   | 397     | SO     | CY 2015         | 2                          |
| <b>General Total</b>                              |         |        |                 | <b>2,187,103</b>           |
| <b>Intangible</b>                                 |         |        |                 |                            |
| FastGate Replacement Project                      | 303     | SO     | CY 2015         | 3,908,242                  |
| <b>Intangible Total</b>                           |         |        |                 | <b>3,908,242</b>           |
|   |         |        |                 | <b>221,573,929</b>         |
|   |         |        |                 | Ref 8.4.2                  |



PacifiCorp  
 Results of Operations - December 2015  
 Major Plant Addition Detail - CY 2016

| Project Description  | Account | Factor | In-Service Date | CY 2016<br>Plant Additions |
|--|---------|--------|-----------------|----------------------------|
| <b>Steam Production</b>  |         |        |                 |                            |
| Jim Bridger U4 Replace Hot Reheat Pipe 16                          | 312     | JBG    | Nov-16          | 2,938,899                  |
| Jim Bridger U3 SCR System  | 312     | JBG    | Dec-15          | 2,560,845                  |
| Jim Bridger U4 SCR System  | 312     | JBG    | Nov-16          | 118,987,157                |
| Jim Bridger U4 Replace Finishing Superheater 16                    | 312     | JBG    | Nov-16          | 10,089,188                 |
| <b>Steam Production Total</b>                                      |         |        |                 | <b>134,576,089</b>         |
| <b>Hydro Production</b>  |         |        |                 |                            |
| INU 10.6 Aquatic Connectivity 16                                   | 332     | CAGW   | Nov-16          | 2,275,999                  |
| Wallowa Falls Relicensing  | 332     | CAGW   | Aug-16          | 2,631,793                  |
| Red Blanket Dam Rehab  | 332     | CAGW   | Oct-16          | 2,004,796                  |
| <b>Hydro Production Total</b>                                      |         |        |                 | <b>6,912,588</b>           |
| <b>Other Production</b>  |         |        |                 |                            |
| Chehalis U3 GSU permanent replacement                              | 343     | CAGW   | Feb-16          | 3,839,985                  |
| Chehalis CT2 Compressor Replace & Repair                           | 343     | CAGW   | Mar-16          | 10,297,898                 |
| <b>Other Production Total</b>                                      |         |        |                 | <b>14,137,883</b>          |
| <b>Transmission</b>  |         |        |                 |                            |
| Union Gap - Add 230 - 115kV Capacity                               | 355     | CAGW   | May-16          | 20,295,010                 |
| Hazelwood Upgrade tie line to BPA Albany, New 115 kv ring bus ph 1 | 355     | CAGW   | Dec-16          | 2,349,682                  |
| NE Portland Transmission upgrade - Re-insulate 69 line to 115      | 355     | CAGW   | Various         | 1,842,442                  |
| <b>Transmission Total</b>  |         |        |                 | <b>24,487,134</b>          |
| <b>Distribution</b>  |         |        |                 |                            |
| Punkin Center Load - Stadleman                                     | 364     | WA     | Jul-16          | 6,025,283                  |
| Punkin Center Load - Stadleman - Repl Spare                        | 364     | WA     | Nov-16          | 796,732                    |
| River Rd Sub Incr Capacity 25 MVA                                  | 364     | WA     | Apr-16          | 3,535,775                  |
| River Rd Sub Incr Capacity 25 MVA - Replace Spare XFMR             | 364     | WA     | Aug-16          | 890,668                    |
| <b>Distribution Total</b>  |         |        |                 | <b>11,248,459</b>          |
| <b>General</b>   |         |        |                 |                            |
| EMS/SCADA Replacement / Upgrade - general                          | 397     | SO     | Apr-16          | 774,711                    |
| EMS/SCADA Replacement / Upgrade - hardware                         | 397     | SO     | Apr-16          | 3,547,649                  |
| <b>General Total</b>   |         |        |                 | <b>4,322,360</b>           |
| <b>Intangible</b>  |         |        |                 |                            |
| GTx Component Upgrade  | 303     | SO     | Dec-16          | 3,334,429                  |
| C&T: Endur Major Version Upgrade                                   | 303     | SO     | Dec-16          | 2,018,469                  |
| MV-Star Replacement Project  | 303     | SO     | Dec-16          | 4,876,170                  |
| EMS/SCADA Replacement / Upgrade - software                         | 303     | SO     | Apr-16          | 29,026,760                 |
| <b>Intangible Total</b>  |         |        |                 | <b>39,255,828</b>          |
|  |         |        |                 | <b>234,940,341</b>         |
|  |         |        |                 | <b>Ref. 8.4.2</b>          |

PacifiCorp  
Washington Results of Operations - December 2015  
Major Plant Additions Adjustment  
Tax Summary

| Description                          | Allocation Factor | CY 2016 Pft Adds   | SCHMAT Book Depreciation | SCHMDT Tax Depreciation | 41010 Deferred Tax Expense | AMA 282 Accum Def Income Tax Balance |
|--------------------------------------|-------------------|--------------------|--------------------------|-------------------------|----------------------------|--------------------------------------|
| Jim Bridger U3 SCR                   | JBG               | 2,560,845          | 71,172                   | 146,726                 | 28,674                     | (502,171)                            |
| Jim Bridger U4 SCR                   | JBG               | 118,987,157        | 3,306,929                | 60,810,767              | 21,823,282                 | 270,445                              |
| Steam Plant in-service 11.2016       | JBG               | 13,028,087         | 362,081                  | 6,758,321               | 2,427,437                  | 29,317                               |
| <b>Total Steam Plant</b>             |                   | <b>134,576,089</b> | <b>3,740,182</b>         | <b>67,715,814</b>       | <b>24,279,393</b>          | <b>(202,409)</b>                     |
| Hydro in-service 08.2016             | CAGW              | 2,631,793          | 68,407                   | 1,365,243               | 492,162                    | (32,386)                             |
| Hydro in-service 10.2016             | CAGW              | 2,004,796          | 52,110                   | 1,039,988               | 374,910                    | 212                                  |
| Hydro in-service 11.2016             | CAGW              | 2,275,999          | 59,159                   | 1,180,675               | 425,627                    | 4,637                                |
| <b>Total Hydro Plant</b>             |                   | <b>6,912,588</b>   | <b>179,676</b>           | <b>3,585,906</b>        | <b>1,292,699</b>           | <b>(27,537)</b>                      |
| Other Production in-service 02.2016  | CAGW              | 3,839,985          | 122,621                  | 1,991,992               | 709,445                    | (207,829)                            |
| Other Production in-service 03.2016  | CAGW              | 10,297,898         | 328,840                  | 5,342,035               | 1,902,558                  | (523,909)                            |
| <b>Total Other Production</b>        |                   | <b>14,137,883</b>  | <b>451,462</b>           | <b>7,334,027</b>        | <b>2,612,003</b>           | <b>(731,738)</b>                     |
| Transmission in-service 05.2016      | CAGW              | 20,295,010         | 364,840                  | 10,654,880              | 3,905,173                  | (748,143)                            |
| Transmission in-service 12.2016      | CAGW              | 2,349,682          | 42,240                   | 1,233,583               | 452,127                    | 5,005                                |
| Transmission in-service Various 2016 | CAGW              | 1,842,442          | 33,121                   | 967,282                 | 354,523                    | (67,920)                             |
| <b>Total Transmission</b>            |                   | <b>24,487,134</b>  | <b>440,201</b>           | <b>12,855,745</b>       | <b>4,711,823</b>           | <b>(811,058)</b>                     |
| Distribution in-service 04.2016 - WA | WA                | 3,535,775          | 98,126                   | 1,834,184               | 658,852                    | (142,620)                            |
| Distribution in-service 07.2016 - WA | WA                | 6,025,283          | 167,215                  | 3,125,616               | 1,122,743                  | (100,300)                            |
| Distribution in-service 08.2016 - WA | WA                | 890,668            | 24,718                   | 462,034                 | 165,966                    | (10,773)                             |
| Distribution in-service 11.2016 - WA | WA                | 796,732            | 22,111                   | 413,305                 | 148,462                    | 1,788                                |
| <b>Total Distribution</b>            |                   | <b>11,248,459</b>  | <b>312,170</b>           | <b>5,835,139</b>        | <b>2,096,023</b>           | <b>(251,905)</b>                     |
| EMS/SCADA - General & Hardware       | SO                | 4,322,360          | 233,465                  | 2,593,416               | 895,625                    | (190,432)                            |
| <b>Total General</b>                 |                   | <b>4,322,360</b>   | <b>233,465</b>           | <b>2,593,416</b>        | <b>895,625</b>             | <b>(190,432)</b>                     |
| EMS/SCADA - Software                 | SO                | 29,026,760         | 1,068,080                | 19,350,690              | 6,938,433                  | (1,500,750)                          |
| Intangibles - Other                  | SO                | 10,229,068         | 376,392                  | 6,819,208               | 2,445,113                  | 44,591                               |
| <b>Total Intangible</b>              |                   | <b>39,255,828</b>  | <b>1,444,472</b>         | <b>26,169,898</b>       | <b>9,383,546</b>           | <b>(1,456,159)</b>                   |
| <b>Total Property In Service</b>     |                   | <b>234,940,341</b> | <b>6,801,626</b>         | <b>126,089,945</b>      | <b>45,271,112</b>          | <b>(3,671,238)</b>                   |
|                                      |                   | <b>Ref 8.4.4</b>   | <b>Ref 8.4</b>           | <b>Ref 8.4.1</b>        | <b>Ref 8.4.1</b>           | <b>Ref 8.4.1</b>                     |
| Total by Allocation Factor:          |                   |                    |                          |                         |                            |                                      |
| JBG                                  |                   | 134,576,089        | 3,740,182                | 67,715,814              | 24,279,393                 | (202,409)                            |
| CAGW                                 |                   | 45,537,605         | 1,071,338                | 23,775,678              | 8,616,525                  | (1,570,333)                          |
| WA                                   |                   | 11,248,459         | 312,170                  | 5,835,139               | 2,096,023                  | (251,905)                            |
| SO                                   |                   | 43,578,188         | 1,677,937                | 28,763,314              | 10,279,171                 | (1,646,591)                          |
| <b>Total by Allocation Factor</b>    |                   | <b>234,940,341</b> | <b>6,801,626</b>         | <b>126,089,945</b>      | <b>45,271,112</b>          | <b>(3,671,238)</b>                   |

|                                 | ACCOUNT   | Type | TOTAL<br>COMPANY     | FACTOR | FACTOR % | WASHINGTON<br>ALLOCATED | REF#  |
|---------------------------------|-----------|------|----------------------|--------|----------|-------------------------|-------|
| <b>Adjustment to Rate Base:</b> |           |      |                      |        |          |                         |       |
| <b>Current Assets:</b>          |           |      |                      |        |          |                         |       |
| Other A/R                       | OWC143    | RES  | (40,452,062)         | SO     | 6.684%   | (2,703,922)             |       |
| Accounts Payable                | OWC232    | RES  | 7,789,888            | SO     | 6.684%   | 520,697                 |       |
| Accounts Payable                | OWC232    | RES  | 2,980,021            | CAEE   | 0.000%   | -                       |       |
| Accounts Payable                | OWC232    | RES  | 69,224               | CAGE   | 0.000%   | -                       |       |
| Accounts Payable                | OWC232    | RES  | 106,066              | OR     | Situs    | -                       |       |
| Other Msc. Df. Crd.             | OWC2533   | RES  | -                    | CAEE   | 0.000%   | -                       |       |
| Asset Retir. Oblig.             | OWC230    | RES  | 5,754,724            | CAEE   | 0.000%   | -                       |       |
| ARO Reg Liability               | OWC254105 | RES  | (19,803)             | CAEE   | 0.000%   | -                       |       |
| ARO Reg Liability               | OWC254105 | RES  | 19,803               | CAGE   | 0.000%   | -                       |       |
|                                 |           |      | <u>(23,752,139)</u>  |        |          | <u>(2,183,225)</u>      | 8.5.2 |
| <b>Fuel Stock:</b>              |           |      |                      |        |          |                         |       |
| Fuel Stock                      | 151       | RES  | (159,849,162)        | CAEE   | 0.000%   | -                       |       |
| Fuel Stock                      | 151       | RES  | (1,796,748)          | CAEW   | 22.820%  | (410,016)               |       |
| Fuel Stock                      | 151       | RES  | (29,905,660)         | JBE    | 22.690%  | (6,785,713)             |       |
|                                 |           |      | <u>(191,551,569)</u> |        |          | <u>(7,195,728)</u>      | 8.5.2 |
| <b>Materials &amp; Supplies</b> |           |      |                      |        |          |                         |       |
| Materials & Supplies            | 154       | RES  | (115,659,408)        | CAGE   | 0.000%   | -                       |       |
| Materials & Supplies            | 154       | RES  | (10,814,418)         | WY-ALL | Situs    | -                       |       |
| Materials & Supplies            | 154       | RES  | (1,289,920)          | WY-ALL | Situs    | -                       |       |
| Materials & Supplies            | 154       | RES  | (5,353,151)          | JBG    | 22.470%  | (1,202,828)             |       |
| Materials & Supplies            | 154       | RES  | (31,340,034)         | OR     | Situs    | -                       |       |
| Materials & Supplies            | 154       | RES  | (44,917,523)         | UT     | Situs    | -                       |       |
| Materials & Supplies            | 154       | RES  | (7,382,015)          | CAGW   | 22.598%  | (1,668,171)             |       |
| Materials & Supplies            | 154       | RES  | (1,373,377)          | CA     | Situs    | -                       |       |
| Materials & Supplies            | 154       | RES  | (4,823,908)          | WA     | Situs    | (4,823,908)             |       |
| Materials & Supplies            | 154       | RES  | (5,474,327)          | ID     | Situs    | -                       |       |
| Materials & Supplies            | 154       | RES  | 1,613,366            | SNPD   | 6.405%   | 103,343                 |       |
| Materials & Supplies            | 154       | RES  | (112,597)            | SO     | 6.684%   | (7,526)                 |       |
| Materials & Supplies            | 154       | RES  | -                    | SNPPS  | 3.931%   | -                       |       |
| Materials & Supplies            | 154       | RES  | (2,516,332)          | CAEE   | 0.000%   | -                       |       |
| Materials & Supplies            | 154       | RES  | (1,088,926)          | SG     | 8.083%   | (88,017)                |       |
|                                 |           |      | <u>(230,532,571)</u> |        |          | <u>(7,687,108)</u>      | 8.5.2 |
| <b>Prepayments:</b>             |           |      |                      |        |          |                         |       |
| Prepaid Insurance               | 165       | RES  | (5,138,075)          | SO     | 6.684%   | (343,442)               |       |
| Prepaid Taxes                   | 165       | RES  | (4,686,877)          | GPS    | 6.684%   | (313,283)               |       |
| Prepaid Taxes                   | 165       | RES  | (416,747)            | SO     | 6.684%   | (27,856)                |       |
| Prepayments - Coal              | 165       | RES  | (0)                  | CAEE   | 0.000%   | -                       |       |
| Prepayments - Other             | 165       | RES  | (14,905,896)         | SO     | 6.684%   | (996,349)               |       |
| Prepayments - Other             | 165       | RES  | (1,779,193)          | SG     | 8.083%   | (143,811)               |       |
| Prepayments - Other             | 165       | RES  | (29,333)             | GPS    | 6.684%   | (1,961)                 |       |
| Prepayments - Other             | 165       | RES  | (2,937,193)          | UT     | Situs    | -                       |       |
| Prepayments - Other             | 165       | RES  | (260,995)            | ID     | Situs    | -                       |       |
| Prepayments - Other             | 165       | RES  | (1,923,967)          | OR     | Situs    | -                       |       |
| Prepayments - Other             | 165       | RES  | (143,313)            | WY-ALL | Situs    | -                       |       |

**Description of Adjustment**

This restating adjustment removes cash, prepayments, and other miscellaneous rate base balances from results for the 12 months ended December 2015.

|  | ACCOUNT | Type | TOTAL<br>COMPANY     | FACTOR | FACTOR % | WASHINGTON<br>ALLOCATED | REF#  |
|--|---------|------|----------------------|--------|----------|-------------------------|-------|
| <b>Prepayments (cont.):</b>            |         |      |                      |        |          |                         |       |
| Prepayments - Other                    | 165     | RES  | (1,196,201)          | CAGE   | 0.000%   | -                       |       |
| Prepayments - Other                    | 165     | RES  | (429,566)            | CAEE   | 0.000%   | -                       |       |
| Prepayments - Other                    | 165     | RES  | (4,055)              | CAEW   | 22.820%  | (925)                   |       |
| Prepayments - Other                    | 165     | RES  | <u>(983,688)</u>     | CAGW   | 22.598%  | <u>(222,292)</u>        |       |
|  |         |      | <u>(34,835,100)</u>  |        |          | <u>(2,049,920)</u>      | 8.5.2 |
| <b>Miscellaneous Deferred Debits:</b>  |         |      |                      |        |          |                         |       |
| Miscellaneous Deferred Debits          | 186M    | RES  | (15,010,811)         | SG     | 8.083%   | (1,213,312)             |       |
| Miscellaneous Deferred Debits          | 186M    | RES  | (62,594)             | SO     | 6.684%   | (4,184)                 |       |
| Miscellaneous Deferred Debits          | 186M    | RES  | (5,376,279)          | CAEE   | 0.000%   | -                       |       |
| Miscellaneous Deferred Debits          | 186M    | RES  | (12,777,058)         | CAGW   | 22.598%  | (2,887,330)             |       |
| Miscellaneous Deferred Debits          | 186M    | RES  | (32,526,135)         | CAGE   | 0.000%   | -                       |       |
| Miscellaneous Deferred Debits          | 186M    | RES  | <u>(192)</u>         | JBE    | 22.690%  | <u>(44)</u>             |       |
|  |         |      | <u>(65,753,069)</u>  |        |          | <u>(4,104,870)</u>      | 8.5.3 |
| <b>Miscellaneous Rate Base:</b>        |         |      |                      |        |          |                         |       |
| Miscellaneous Rate Base                | 182M    | RES  | 1,036,972            | CA     | Situs    | -                       |       |
| Miscellaneous Rate Base                | 182M    | RES  | -                    | SO     | 6.684%   | -                       |       |
| Miscellaneous Rate Base                | 182M    | RES  | (154,845,600)        | CAEE   | 0.000%   | -                       |       |
| Miscellaneous Rate Base                | 182M    | RES  | (2,338,386)          | CAGE   | 0.000%   | -                       |       |
| Miscellaneous Rate Base                | 182M    | RES  | (4,843,481)          | ID     | Situs    | -                       |       |
| Miscellaneous Rate Base                | 182M    | RES  | 1,886,645            | OR     | Situs    | -                       |       |
| Miscellaneous Rate Base                | 182M    | RES  | (10,608,209)         | SE     | 7.689%   | (815,635)               |       |
| Miscellaneous Rate Base                | 182M    | RES  | (19,739,133)         | UT     | Situs    | -                       |       |
| Miscellaneous Rate Base                | 182M    | RES  | (15,413,356)         | WY-ALL | Situs    | -                       |       |
| Miscellaneous Rate Base                | 182M    | RES  | 330,279              | WY-ALL | Situs    | -                       |       |
| Miscellaneous Rate Base                | 182W    | RES  | (1,978,933)          | ID     | Situs    | -                       |       |
| Miscellaneous Rate Base                | 182W    | RES  | <u>(24,682)</u>      | WY-ALL | Situs    | -                       |       |
|  |         |      | <u>(206,537,883)</u> |        |          | <u>(815,635)</u>        | 8.5.3 |
| Provo Working Capital                  | 25318   | RES  | 273,000              | CAGE   | 0.000%   | -                       | 2.34  |
| <b>Miscellaneous Rate Base Debits:</b> |         |      |                      |        |          |                         |       |
| Injuries and Damages Provisions        | 2282    | RES  | 15,488,042           | SO     | 6.684%   | 1,035,261               |       |
| Pension and Benefits Provisions        | 2283    | RES  | <u>3,302,149</u>     | SO     | 6.684%   | <u>220,724</u>          |       |
|  |         |      | <u>18,790,191</u>    |        |          | <u>1,255,986</u>        | 2.36  |

**Description of Adjustment**

This restating adjustment removes cash, prepayments, and other miscellaneous rate base balances from results for the 12 months ended December 2015.

Pacificorp  
Washington Results of Operations - December 2015  
Miscellaneous Rate Base

| Description                   | Account | Factor | Per Books            | Ref.            |
|-------------------------------|---------|--------|----------------------|-----------------|
|                               |         |        | Dec 2015 AMA Balance |                 |
| <b>Current Assets:</b>        |         |        |                      |                 |
| Other A/R                     | 143     | SO     | 40,452,062           |                 |
| Accounts Payable              | 232     | SO     | (7,789,888)          |                 |
| Accounts Payable              | 232     | CAEE   | (2,980,021)          |                 |
| Accounts Payable              | 232     | CAGE   | (69,224)             |                 |
| Accounts Payable              | 232     | OR     | (106,066)            |                 |
| Other Deferred Credit         | 2533    | CAGE   | (5,754,724)          |                 |
| ARO Reg Liability             | 254105  | CAEE   | 19,803               |                 |
| ARO Reg Liability             | 254105  | CAGE   | (19,803)             |                 |
| <b>Total Current Assets</b>   |         |        | <b>23,752,139</b>    | <b>Ref. 8.5</b> |
| <b>Materials and Supplies</b> |         |        |                      |                 |
| Fuel Stock                    | 151     | CAEE   | 159,849,162          |                 |
| Fuel Stock                    | 151     | CAEW   | 1,796,748            |                 |
| Fuel Stock                    | 151     | JBE    | 29,905,660           |                 |
|                               |         |        | <b>191,551,569</b>   | <b>Ref. 8.5</b> |
| Materials and Supplies        | 154     | CAGE   | 115,659,408          |                 |
| Materials and Supplies        | 154     | WYP    | 10,814,418           |                 |
| Materials and Supplies        | 154     | WYU    | 1,289,920            |                 |
| Materials and Supplies        | 154     | JBG    | 5,353,151            |                 |
| Materials and Supplies        | 154     | OR     | 31,340,034           |                 |
| Materials and Supplies        | 154     | UT     | 44,917,523           |                 |
| Materials and Supplies        | 154     | CAGW   | 7,382,015            |                 |
| Materials and Supplies        | 154     | CA     | 1,373,377            |                 |
| Materials and Supplies        | 154     | WA     | 4,823,908            |                 |
| Materials and Supplies        | 154     | IDU    | 5,474,327            |                 |
| Materials and Supplies        | 154     | SNPD   | (1,613,366)          |                 |
| Materials and Supplies        | 154     | SO     | 112,597              |                 |
| Materials and Supplies        | 154     | CAEE   | 2,516,332            |                 |
| Materials and Supplies        | 154     | SG     | 1,088,926            |                 |
|                               |         |        | <b>230,532,571</b>   | <b>Ref. 8.5</b> |
| <b>Prepayments:</b>           |         |        |                      |                 |
| Prepaid Insurance             | 165     | SO     | 5,138,075            |                 |
| Prepaid Taxes                 | 165     | GPS    | 4,686,877            |                 |
| Prepaid Taxes                 | 165     | SO     | 416,747              |                 |
| Prepayments - Coal            | 165     | CAEE   | 0.00                 |                 |
| Prepayments - Other           | 165     | SO     | 14,905,896           |                 |
| Prepayments - Other           | 165     | SG     | 1,779,193            |                 |
| Prepayments - Other           | 165     | GPS    | 29,333               |                 |
| Prepayments - Other           | 165     | UT     | 2,937,193            |                 |
| Prepayments - Other           | 165     | IDU    | 260,995              |                 |
| Prepayments - Other           | 165     | OR     | 1,923,967            |                 |
| Prepayments - Other           | 165     | WYP    | 143,313              |                 |
| Prepayments - Other           | 165     | CAGE   | 1,196,201            |                 |
| Prepayments - Other           | 165     | CAEE   | 429,566              |                 |
| Prepayments - Other           | 165     | CAEW   | 4,055                |                 |
| Prepayments - Other           | 165     | CAGW   | 983,688              |                 |
| <b>Total Prepayments</b>      |         |        | <b>34,835,100</b>    | <b>Ref. 8.5</b> |

Pacificorp  
 Washington Results of Operations - December 2015  
 Miscellaneous Rate Base

| Description                                | Account | Factor | Per Books            | Ref.              |
|--|---------|--------|----------------------|-------------------|
|  |         |        | Dec 2015 AMA Balance |                   |
| <b>Miscellaneous Deferred Debits:</b>      |         |        |                      |                   |
| Miscellaneous Deferred Debits              | 186M    | SG     | 15,010,811           |                   |
| Miscellaneous Deferred Debits              | 186M    | SO     | 62,594               |                   |
| Miscellaneous Deferred Debits              | 186M    | CAEE   | 5,376,279            |                   |
| Miscellaneous Deferred Debits              | 186M    | CAGW   | 12,777,058           |                   |
| Miscellaneous Deferred Debits              | 186M    | CAGE   | 32,526,135           |                   |
| Miscellaneous Deferred Debits              | 186M    | JBE    | 192                  |                   |
| <b>Total Miscellaneous Deferred Debits</b> |         |        | <b>65,753,069</b>    | <b>Ref. 8.5.1</b> |
| <b>Miscellaneous Rate Base:</b>            |         |        |                      |                   |
| Miscellaneous Rate Base                    | 182M    | CA     | (1,036,972)          |                   |
| Miscellaneous Rate Base                    | 182M    | CAEE   | 154,845,600          |                   |
| Miscellaneous Rate Base                    | 182M    | CAGE   | 2,338,386            |                   |
| Miscellaneous Rate Base                    | 182M    | IDU    | 4,843,481            |                   |
| Miscellaneous Rate Base                    | 182M    | OR     | (1,886,645)          |                   |
| Miscellaneous Rate Base                    | 182M    | SE     | 10,608,209           |                   |
| Miscellaneous Rate Base                    | 182M    | UT     | 19,739,133           |                   |
| Miscellaneous Rate Base                    | 182M    | WYP    | 15,413,356           |                   |
| Miscellaneous Rate Base                    | 182M    | WYU    | (330,279)            |                   |
| Miscellaneous Rate Base                    | 182W    | IDU    | 1,978,933            |                   |
| Miscellaneous Rate Base                    | 182W    | WYP    | 24,682               |                   |
| Miscellaneous Rate Base                    | 182W    | CA     | 0                    |                   |
| <b>Total Miscellaneous Rate Base</b>       |         |        | <b>206,537,883</b>   | <b>Ref. 8.5.1</b> |

|   | <u>ACCOUNT</u> | <u>Type</u> | <u>TOTAL<br/>COMPANY</u> | <u>FACTOR</u> | <u>FACTOR %</u> | <u>WASHINGTON<br/>ALLOCATED</u> | <u>REF#</u> |
|---|----------------|-------------|--------------------------|---------------|-----------------|---------------------------------|-------------|
| <b>Adjustment to Expense:</b><br>Depreciation                     | 403GP          | RES         | (17,991)                 | WA            | Situs           | (17,991)                        | 8.6.4       |
| <b>Adjustment to Tax:</b><br>Schedule M Adjustment                | SCHMDT         | RES         | 17,991                   | WA            | Situs           | 17,991                          | 8.6.4       |
| <b>Adjustment to Rate Base:</b><br>Remove Unamortized AMA Balance | 312            | RES         | (333,063)                | WA            | Situs           | (333,063)                       | 8.6.4       |

**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 2015**  
**Depreciation Schedule - Colstrip #4 AFUDC**

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

WA Balance (1,183,589)

|                           | Depr<br>Rate | Depreciation | Balance     | AMA Balance | Schedule M<br>Deduction | To Page | 12 Month<br>Rolling<br>Exp/Sch M. |
|---------------------------|--------------|--------------|-------------|-------------|-------------------------|---------|-----------------------------------|
| Beginning Balance (above) |              |              | (1,183,589) |             |                         |         |                                   |
| Jun 1984 - May 1985       |              | (17,000)     | (1,166,589) |             | (17,000)                |         |                                   |
| Jun 1985 - Dec 1985       |              | (33,000)     | (1,133,589) |             | (33,000)                |         |                                   |
| 1986                      |              | (33,000)     | (1,100,589) |             | (33,000)                |         |                                   |
| 1987                      | 2.66%        | (31,483)     | (1,069,106) |             | (31,483)                |         |                                   |
| 1988                      |              | (31,483)     | (1,037,622) |             | (31,483)                |         |                                   |
| 1989                      |              | (31,483)     | (1,006,139) |             | (31,483)                |         |                                   |
| 1990                      |              | (31,483)     | (974,655)   |             | (31,483)                |         |                                   |
| 1991                      |              | (31,483)     | (943,172)   |             | (31,483)                |         |                                   |
| 1992                      |              | (31,483)     | (911,688)   |             | (31,483)                |         |                                   |
| 1993                      | 2.60%        | (30,773)     | (880,915)   |             | (30,773)                |         |                                   |
| 1994                      |              | (30,773)     | (850,142)   |             | (30,773)                |         |                                   |
| 1995                      |              | (30,773)     | (819,368)   |             | (30,773)                |         |                                   |
| 1996                      |              | (30,773)     | (788,595)   |             | (30,773)                |         |                                   |
| Jun-97                    |              | (15,387)     | (773,208)   |             | (15,387)                |         |                                   |
| Dec-97                    |              | (15,387)     | (757,822)   |             | (15,387)                |         |                                   |
| Jun-98                    | 2.32%        | (13,730)     | (744,092)   |             | (13,730)                |         |                                   |
| Dec-98                    |              | (13,730)     | (730,362)   |             | (13,730)                |         |                                   |
| Jan 1999 - Mar 1999       |              | (6,865)      | (723,498)   |             | (6,865)                 |         |                                   |
| Apr 1999 - Dec 1999       |              | (20,594)     | (702,903)   |             | (20,594)                |         |                                   |
| Mar-00                    |              | (6,865)      | (696,038)   |             | (6,865)                 |         |                                   |
| Sep-00                    |              | (13,730)     | (682,309)   |             | (13,730)                |         |                                   |
| Mar-01                    |              | (13,730)     | (668,579)   |             | (13,730)                |         |                                   |
| Sep-01                    |              | (13,730)     | (654,849)   |             | (13,730)                |         |                                   |
| Mar-02                    |              | (13,730)     | (641,120)   |             | (13,730)                |         |                                   |
| Sep-02                    |              | (13,730)     | (627,390)   |             | (13,730)                |         |                                   |
| Mar-03                    | 2.32%        | (13,730)     | (613,660)   |             | (13,730)                |         |                                   |
| Sep-03                    |              | (13,730)     | (599,931)   |             | (13,730)                |         |                                   |
| Mar-04                    |              | (13,730)     | (586,201)   |             | (13,730)                |         |                                   |
| Sep-04                    |              | (13,730)     | (572,472)   |             | (13,730)                |         |                                   |
| Mar-05                    |              | (13,730)     | (558,742)   |             | (13,730)                |         |                                   |
| Apr-05                    |              | (2,750)      | (555,992)   |             | (2,750)                 |         |                                   |
| May-05                    |              | (2,750)      | (553,242)   |             | (2,750)                 |         |                                   |
| Jun-05                    |              | (2,750)      | (550,492)   |             | (2,750)                 |         |                                   |
| Jul-05                    |              | (2,750)      | (547,742)   |             | (2,750)                 |         |                                   |
| Aug-05                    |              | (2,750)      | (544,992)   |             | (2,750)                 |         |                                   |
| Sep-05                    |              | (2,750)      | (542,242)   |             | (2,750)                 |         |                                   |
| Oct-05                    |              | (2,750)      | (539,492)   |             | (2,750)                 |         |                                   |
| Nov-05                    |              | (2,750)      | (536,742)   |             | (2,750)                 |         |                                   |
| Dec-05                    |              | (2,750)      | (533,992)   |             | (2,750)                 |         |                                   |
| Jan-06                    |              | (2,750)      | (531,242)   |             | (2,750)                 |         |                                   |
| Feb-06                    |              | (2,750)      | (528,492)   |             | (2,750)                 |         |                                   |



**PacifiCorp**  
**Results of Operations - December 2015**  
**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<br>Rate | Depreciation | Balance   | AMA Balance | Schedule M<br>Deduction | To Page | 12 Month<br>Rolling<br>Exp/Sch M. |
|--------|--------------|--------------|-----------|-------------|-------------------------|---------|-----------------------------------|
| 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 | 1.52%        | (1,499)      | (466,493) | (481,794)   | (1,499)                 |         | (31,749)                          |
| Feb-08 |              | (1,499)      | (464,994) | (479,200)   | (1,499)                 |         | (30,498)                          |
| Mar-08 |              | (1,499)      | (463,494) | (476,711)   | (1,499)                 |         | (29,248)                          |
| Apr-08 |              | (1,499)      | (461,995) | (474,326)   | (1,499)                 |         | (27,997)                          |
| May-08 |              | (1,499)      | (460,496) | (472,045)   | (1,499)                 |         | (26,746)                          |
| Jun-08 |              | (1,499)      | (458,997) | (469,868)   | (1,499)                 |         | (25,495)                          |
| Jul-08 |              | (1,499)      | (457,497) | (467,796)   | (1,499)                 |         | (24,244)                          |
| Aug-08 |              | (1,499)      | (455,998) | (465,827)   | (1,499)                 |         | (22,994)                          |
| Sep-08 |              | (1,499)      | (454,499) | (463,963)   | (1,499)                 |         | (21,743)                          |
| Oct-08 |              | (1,499)      | (453,000) | (462,204)   | (1,499)                 |         | (20,492)                          |
| Nov-08 |              | (1,499)      | (451,501) | (460,548)   | (1,499)                 |         | (19,241)                          |
| Dec-08 |              | (1,499)      | (450,001) | (458,997)   | (1,499)                 |         | (17,991)                          |
| Jan-09 |              | (1,499)      | (448,502) | (457,497)   | (1,499)                 |         | (17,991)                          |
| Feb-09 |              | (1,499)      | (447,003) | (455,998)   | (1,499)                 |         | (17,991)                          |
| Mar-09 |              | (1,499)      | (445,504) | (454,499)   | (1,499)                 |         | (17,991)                          |
| Apr-09 |              | (1,499)      | (444,005) | (453,000)   | (1,499)                 |         | (17,991)                          |
| May-09 |              | (1,499)      | (442,505) | (451,501)   | (1,499)                 |         | (17,991)                          |
| Jun-09 |              | (1,499)      | (441,006) | (450,001)   | (1,499)                 |         | (17,991)                          |
| Jul-09 |              | (1,499)      | (439,507) | (448,502)   | (1,499)                 |         | (17,991)                          |
| Aug-09 |              | (1,499)      | (438,008) | (447,003)   | (1,499)                 |         | (17,991)                          |

**PacifiCorp**  
**Results of Operations - December 2015**  
**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<br>Rate | Depreciation | Balance   | AMA Balance | Schedule M<br>Deduction | To Page | 12 Month<br>Rolling<br>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)                          |

**PacifiCorp**  
**Results of Operations - December 2015**  
**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<br>Rate | Depreciation   | Balance          | AMA Balance      | Schedule M<br>Deduction | To Page | 12 Month<br>Rolling<br>Exp/Sch M. |
|---------------|--------------|----------------|------------------|------------------|-------------------------|---------|-----------------------------------|
| 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)                 |         | (17,991)                          |
| Jan-15        |              | (1,499)        | (340,559)        | (349,554)        | (1,499)                 |         | (17,991)                          |
| Feb-15        |              | (1,499)        | (339,060)        | (348,055)        | (1,499)                 |         | (17,991)                          |
| Mar-15        |              | (1,499)        | (337,560)        | (346,556)        | (1,499)                 |         | (17,991)                          |
| Apr-15        |              | (1,499)        | (336,061)        | (345,057)        | (1,499)                 |         | (17,991)                          |
| May-15        |              | (1,499)        | (334,562)        | (343,557)        | (1,499)                 |         | (17,991)                          |
| Jun-15        |              | (1,499)        | (333,063)        | (342,058)        | (1,499)                 |         | (17,991)                          |
| Jul-15        |              | (1,499)        | (331,564)        | (340,559)        | (1,499)                 |         | (17,991)                          |
| Aug-15        |              | (1,499)        | (330,064)        | (339,060)        | (1,499)                 |         | (17,991)                          |
| Sep-15        |              | (1,499)        | (328,565)        | (337,560)        | (1,499)                 |         | (17,991)                          |
| Oct-15        |              | (1,499)        | (327,066)        | (336,061)        | (1,499)                 |         | (17,991)                          |
| Nov-15        |              | (1,499)        | (325,567)        | (334,562)        | (1,499)                 |         | (17,991)                          |
| <b>Dec-15</b> |              | <b>(1,499)</b> | <b>(324,068)</b> | <b>(333,063)</b> | <b>(1,499)</b>          | 8.6     | <b>(17,991)</b>                   |

|                                 | <u>ACCOUNT</u> | <u>Type</u> | <u>TOTAL<br/>COMPANY</u> | <u>FACTOR</u> | <u>FACTOR %</u> | <u>WASHINGTON<br/>ALLOCATED</u> | <u>REF#</u> |
|---------------------------------|----------------|-------------|--------------------------|---------------|-----------------|---------------------------------|-------------|
| <b>Adjustment to Rate Base:</b> |                |             |                          |               |                 |                                 |             |
| Remove Unamortized AMA Balance  | 254105         | RES         | (272,624)                | WA            | Situs           | (272,624)                       | 8.7.1       |
| <b>Adjustment to Tax:</b>       |                |             |                          |               |                 |                                 |             |
| Schedule M Adjustment           | SCHMDT         | RES         | 8,336                    | WA            | Situs           | 8,336                           | 8.7.2       |

**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  
Washington Results of Operations - December 2015  
Trojan Removal Adjustment  
Adjustment Summary

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| SAP Account | FERC Account | Description                             | Factor | Total Per Books<br>Rate Base (AMA) | Adjustment | To Page |
|-------------|--------------|---|--------|------------------------------------|------------|---------|
| 288906      | 254105       | ARO/Reg Liab Diff - Trojan - WA Portion | WA     | 272,624                            | (272,624)  | 8.7     |

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| Year   | FERC    | Account | Description                                | 2010 Protocol Factor | WCA Factor | Year End Balance |         |
|--------|---------|---------|--|----------------------|------------|------------------|---------|
| Dec-15 | 4098300 | 605100  | Trojan Decommissioning Costs               | TROJD                | NUTIL      | (36,847)         |         |
| Dec-15 | 4099300 | 605101  | Trojan Decommissioning Costs - WA          | WA                   | WA         | -                |         |
| Dec-15 | 4099300 | 605103  | ARO/Reg Diff - Trojan - WA                 | WA                   | WA         | (8,336)          | Ref 8.7 |
| Dec-15 | 4111000 | 605100  | Trojan Decommissioning Costs               | TROJD                | NUTIL      | 13,984           |         |
| Dec-15 | 4101000 | 605101  | Trojan Decommissioning Costs - WA          | WA                   | WA         | -                |         |
| Dec-15 | 4101000 | 605103  | ARO/Reg Diff - Trojan - WA                 | WA                   | WA         | (3,146)          | Note    |
| Year   | FERC    | Account | Description                                |                      | WCA Factor | AMA Balance      |         |
| Dec-15 | 1901000 | 287441  | DTA 605.100 Trojan Decom Cost - Regulatory | TROJD                | TROJD      | 2,107,383        | Note    |
| Dec-15 | 1901000 | 287277  | DTA 605.101 Trojan Decom Costs - WA        | WA                   | WA         | -                |         |
| Dec-15 | 1901000 | 287225  | DTA 605.103 ARO/Reg Diff - Trojan - WA     | WA                   | WA         | (103,464)        | Note    |

NOTE: Deferred tax expense and balance are removed through the flow-through adjustment

|                                      | <u>ACCOUNT</u> | <u>Type</u> | <u>TOTAL<br/>COMPANY</u> | <u>FACTOR</u> | <u>FACTOR %</u> | <u>WASHINGTON<br/>ALLOCATED</u> | <u>REF#</u> |
|--------------------------------------|----------------|-------------|--------------------------|---------------|-----------------|---------------------------------|-------------|
| <b>Adjustment to Expense</b>         |                |             |                          |               |                 |                                 |             |
| WA Customer Service Deposit Interest | 4311           | RES         | 4,655                    | WA            | Situs           | 4,655                           | 8.8.1       |
| <b>Adjustment to Rate Base</b>       |                |             |                          |               |                 |                                 |             |
| WA Customer Service Deposits         | 235            | RES         | (3,231,274)              | WA            | Situs           | (3,231,274)                     | 8.8.1       |

**Description of Adjustment**

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

PacifiCorp  
 Washington Results of Operations - December 2015  
 Customer Service Deposits  
 State of Washington

**Customer Service Deposits - Interest Expense**

GL 585100

| <b>Month</b>            | <b>Amount</b> |                 |
|-------------------------|---------------|-----------------|
| Jan-15                  | 389           |                 |
| Feb-15                  | 355           |                 |
| Mar-15                  | 378           |                 |
| Apr-15                  | 305           |                 |
| May-15                  | 369           |                 |
| Jun-15                  | 432           |                 |
| Jul-15                  | 411           |                 |
| Aug-15                  | 391           |                 |
| Sep-15                  | 347           |                 |
| Oct-15                  | 408           |                 |
| Nov-15                  | 574           |                 |
| Dec-15                  | 297           |                 |
| <b>Interest Expense</b> | <b>4,655</b>  | <b>Ref. 8.8</b> |

**Customer Service Deposits - Balances**

GL Accounts 230140, 115050

| <b>Month</b>       | <b>Balance</b>   |                 |
|--------------------|------------------|-----------------|
| Dec-14             | 3,261,518        |                 |
| Jan-15             | 3,273,403        |                 |
| Feb-15             | 3,270,029        |                 |
| Mar-15             | 3,252,152        |                 |
| Apr-15             | 3,253,188        |                 |
| May-15             | 3,236,709        |                 |
| Jun-15             | 3,208,194        |                 |
| Jul-15             | 3,195,357        |                 |
| Aug-15             | 3,203,033        |                 |
| Sep-15             | 3,218,781        |                 |
| Oct-15             | 3,189,191        |                 |
| Nov-15             | 3,263,372        |                 |
| Dec-15             | 3,162,245        |                 |
| <b>AMA Balance</b> | <b>3,231,274</b> | <b>Ref. 8.8</b> |



|                                  | <u>ACCOUNT</u> | <u>Type</u> | <u>TOTAL<br/>COMPANY</u> | <u>FACTOR</u> | <u>FACTOR %</u> | <u>WASHINGTON<br/>ALLOCATED</u> | <u>REF#</u> |
|----------------------------------|----------------|-------------|--------------------------|---------------|-----------------|---------------------------------|-------------|
| <b>Adjustment to Rate Base:</b>  |                |             |                          |               |                 |                                 |             |
| Remove Chehalis Regulatory Asses | 182M           | PRO         | (1,500,000)              | WA            | Situs           | (1,500,000)                     | 8.9.1       |
| <b>Adjustment to Tax:</b>        |                |             |                          |               |                 |                                 |             |
| Schedule M Addition              | SCHMAT         | PRO         | (3,000,000)              | WA            | Situs           | (3,000,000)                     | 8.9.1       |
| Deferred Income Tax Expense      | 41110          | PRO         | 1,138,530                | WA            | Situs           | 1,138,530                       | 8.9.1       |
| Remove ADIT on Chehalis          | 283            | PRO         | 569,265                  | WA            | Situs           | 569,265                         | 8.9.2       |
| Remove ADIT on Powerdale         | 283            | PRO         | 661,938                  | CAGW          | 22.598%         | 149,583                         | 8.9.3       |

**Description of Adjustment**

The Chehalis Regulatory Asset - WA was set up in December 2009 in accordance with UE-090205. General business revenues are charged as the regulatory asset is amortized to offset the amounts collected from customers in rates in the base period. Amortization amounts are removed from normalized results in the Revenue Normalizing adjustment on Page 3.2. The pro forma portion of this adjustment recognizes the expiration of the regulatory asset in December 2015, and removes the remaining asset balance and associated deferred tax impacts accordingly. Also reflected in this adjustment is the removal of ADIT associated with Powerdale Hydro, which had been fully reclaimed as of December 2013. Residual ADIT balances were completely amortized by the end of 2015.

PacifiCorp  
 Washington Results of Operations - December 2015  
 Regulatory Asset Adjustment  
 SAP Account 187921

| <u>Month</u>                             | <u>Beg Balance</u> | <u>Amortization</u> | <u>End Balance</u> | <u>AMA Rate Base</u> |
|--|--------------------|---------------------|--------------------|----------------------|
| Dec-14                                   | 3,250,000          | (250,000)           | 3,000,000          |                      |
| Jan-15                                   | 3,000,000          | (250,000)           | 2,750,000          |                      |
| Feb-15                                   | 2,750,000          | (250,000)           | 2,500,000          |                      |
| Mar-15                                   | 2,500,000          | (250,000)           | 2,250,000          |                      |
| Apr-15                                   | 2,250,000          | (250,000)           | 2,000,000          |                      |
| May-15                                   | 2,000,000          | (250,000)           | 1,750,000          |                      |
| Jun-15                                   | 1,750,000          | (250,000)           | 1,500,000          |                      |
| Jul-15                                   | 1,500,000          | (250,000)           | 1,250,000          |                      |
| Aug-15                                   | 1,250,000          | (250,000)           | 1,000,000          |                      |
| Sep-15                                   | 1,000,000          | (250,000)           | 750,000            |                      |
| Oct-15                                   | 750,000            | (250,000)           | 500,000            |                      |
| Nov-15                                   | 500,000            | (250,000)           | 250,000            |                      |
| Dec-15                                   | 250,000            | (250,000)           | -                  |                      |
| <b>Base Period Rate Base =</b>           |                    |                     |                    | <b>1,500,000</b>     |
| Jan-16                                   | -                  | -                   | -                  |                      |
| Feb-16                                   | -                  | -                   | -                  |                      |
| Mar-16                                   | -                  | -                   | -                  |                      |
| Apr-16                                   | -                  | -                   | -                  |                      |
| May-16                                   | -                  | -                   | -                  |                      |
| Jun-16                                   | -                  | -                   | -                  |                      |
| Jul-16                                   | -                  | -                   | -                  |                      |
| Aug-16                                   | -                  | -                   | -                  |                      |
| Sep-16                                   | -                  | -                   | -                  |                      |
| Oct-16                                   | -                  | -                   | -                  |                      |
| Nov-16                                   | -                  | -                   | -                  |                      |
| Dec-16                                   | -                  | -                   | -                  |                      |
| <b>Rate Effective Period Rate Base =</b> |                    |                     |                    | <b>-</b>             |
| <b>Rate Base Adjustment =</b>            |                    |                     |                    | <b>(1,500,000)</b>   |
|  |                    |                     |                    | <b>Ref 8.9</b>       |

| <b>Description</b>  | <b>#</b> | <b>Balance</b> |
|---------------------|----------|----------------|
| Schedule M Addition | 415.896  | 3,000,000      |
| Def. Inc. Tax Exp.  | 415.896  | (1,138,530)    |

Ref 8.9

PacifiCorp  
 Washington Results of Operations - December 2015  
 Regulatory Asset Adjustment  
 SAP Account 287760 - WA ADIT - Chehalis

| Year | Month | Amount | Accumulated Amount | AMA Balance |
|------|-------|--------|--------------------|-------------|
| 2014 | 12    |        | (1,138,530)        |             |
| 2015 | 1     | 94,878 | (1,043,652)        |             |
| 2015 | 2     | 94,877 | (948,775)          |             |
| 2015 | 3     | 94,878 | (853,897)          |             |
| 2015 | 4     | 94,878 | (759,020)          |             |
| 2015 | 5     | 94,878 | (664,142)          |             |
| 2015 | 6     | 94,877 | (569,265)          |             |
| 2015 | 7     | 94,878 | (474,387)          |             |
| 2015 | 8     | 94,878 | (379,510)          |             |
| 2015 | 9     | 94,878 | (284,632)          |             |
| 2015 | 10    | 94,877 | (189,755)          |             |
| 2015 | 11    | 94,877 | (94,877)           |             |
| 2015 | 12    | 94,877 | -                  | (569,265)   |

Ref 8.9

GL Account Balance  
 Account Number 287760

Calendar year 2015

| Period       | Debit      | Credit     | Balance   | Cum. balance  |
|--------------|------------|------------|-----------|---------------|
| Balance Ca.. |            |            |           | 1,138,529.97- |
| 1            | 99,131.28  | 4,253.78   | 94,877.50 | 1,043,652.47- |
| 2            | 99,131.27  | 4,253.78   | 94,877.49 | 948,774.98-   |
| 3            | 99,131.29  | 4,253.79   | 94,877.50 | 853,897.48-   |
| 4            | 99,131.29  | 4,253.78   | 94,877.51 | 759,019.97-   |
| 5            | 202,516.34 | 107,638.84 | 94,877.50 | 664,142.47-   |
| 6            | 305,901.37 | 211,023.88 | 94,877.49 | 569,264.98-   |
| 7            | 202,516.37 | 107,638.87 | 94,877.50 | 474,387.48-   |
| 8            | 99,131.29  | 4,253.78   | 94,877.51 | 379,509.97-   |
| 9            | 99,131.28  | 4,253.78   | 94,877.50 | 284,632.47-   |
| 10           | 206,953.22 | 112,075.73 | 94,877.49 | 189,754.98-   |
| 11           | 99,045.15  | 4,167.66   | 94,877.49 | 94,877.49-    |
| 12           | 99,045.19  | 4,167.70   | 94,877.49 |               |

PacifiCorp  
 Washington Results of Operations - December 2015  
 Regulatory Asset Adjustment  
 SAP Account 287779 - WA ADIT - Powerdale

| Year | Month | Amount  | Accumulated Amount | AMA Balance |
|------|-------|---------|--------------------|-------------|
| 2014 | 12    |         | (934,500)          |             |
| 2015 | 1     |         | (934,500)          |             |
| 2015 | 2     |         | (934,500)          |             |
| 2015 | 3     |         | (934,500)          |             |
| 2015 | 4     |         | (934,500)          |             |
| 2015 | 5     |         | (934,500)          |             |
| 2015 | 6     |         | (934,500)          |             |
| 2015 | 7     |         | (934,500)          |             |
| 2015 | 8     |         | (934,500)          |             |
| 2015 | 9     | 934,500 | 0                  |             |
| 2015 | 10    |         | 0                  |             |
| 2015 | 11    |         | 0                  |             |
| 2015 | 12    | (0)     | (0)                | (661,937)   |

Ref 8.9

GL Account Balance  
 Account Number 287779

Calendar year 2015

| Period       | Debit      | Credit    | Balance    | Cum. balance |
|--------------|------------|-----------|------------|--------------|
| Balance Ca.. |            |           |            | 934,499.92-  |
| 1            |            |           |            | 934,499.92-  |
| 2            |            |           |            | 934,499.92-  |
| 3            |            |           |            | 934,499.92-  |
| 4            |            |           |            | 934,499.92-  |
| 5            |            |           |            | 934,499.92-  |
| 6            |            |           |            | 934,499.92-  |
| 7            |            |           |            | 934,499.92-  |
| 8            |            |           |            | 934,499.92-  |
| 9            | 976,397.75 | 41,897.81 | 934,499.94 | 0.02         |
| 10           |            |           |            | 0.02         |
| 11           |            |           |            | 0.02         |
| 12           |            | 0.02      | 0.02-      |              |

|                                   | <u>ACCOUNT</u> | <u>Type</u> | <u>TOTAL<br/>COMPANY</u> | <u>FACTOR</u> | <u>FACTOR %</u> | <u>WASHINGTON<br/>ALLOCATED</u> | <u>REF#</u> |
|-----------------------------------|----------------|-------------|--------------------------|---------------|-----------------|---------------------------------|-------------|
| <b>Adjustment to Rate Base:</b>   |                |             |                          |               |                 |                                 |             |
| Investor Supplied Working Capital | CWC            | RES         | 17,050,190               | WA            | Situs           | 17,050,190                      | 8.10.1      |

**Description of Adjustment**

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

PacifiCorp  
 Washington Results of Operations - December 2015  
 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: | 1,742,185,514 | 1,410,673,638     | 14,270,846,774 | 14,569,978,244   | 299,131,471 | 5.70%                      | 17,050,190 |

Ref. 8.10

|  | ACCOUNT | Type | TOTAL<br>COMPANY    | FACTOR | FACTOR % | WASHINGTON<br>ALLOCATED | REF#   |
|--|---------|------|---------------------|--------|----------|-------------------------|--------|
| <b>Adjustment to Rate Base:</b>        |         |      |                     |        |          |                         |        |
| Remove Plants to Idaho Power           | 352     | PRO  | (88,857)            | CAGE   | 0.000%   | -                       |        |
|  | 353     | PRO  | (9,755,055)         | CAGE   | 0.000%   | -                       |        |
|  | 355     | PRO  | (803,998)           | CAGE   | 0.000%   | -                       |        |
|  | 356     | PRO  | (1,850,612)         | CAGE   | 0.000%   | -                       |        |
|  | 352     | PRO  | (9,365)             | CAGW   | 22.598%  | (2,116)                 |        |
|  | 353     | PRO  | (4,232,129)         | CAGW   | 22.598%  | (956,367)               |        |
|  | 397     | PRO  | (1,899)             | CAGW   | 22.598%  | (429)                   |        |
|  | 398     | PRO  | (219)               | CAGW   | 22.598%  | (50)                    |        |
|  | 354     | PRO  | (2,102,983)         | CAGE   | 0.000%   | -                       |        |
|  | 362     | PRO  | (11,960)            | ID     | Situs    | -                       |        |
|  | 397     | PRO  | (120,817)           | CAGE   | 0.000%   | -                       |        |
|  | 353     | PRO  | (366,555)           | JBG    | 22.470%  | (82,363)                |        |
|  | 397     | PRO  | (41,363)            | JBG    | 22.470%  | (9,294)                 |        |
|  | 354     | PRO  | (7,603,314)         | JBG    | 22.470%  | (1,708,429)             |        |
|  | 355     | PRO  | (278,310)           | JBG    | 22.470%  | (62,535)                |        |
|  | 356     | PRO  | (5,480,667)         | JBG    | 22.470%  | (1,231,480)             |        |
|  | 356     | PRO  | (15,152,750)        | CAGW   | 22.598%  | (3,424,183)             |        |
|  | 354     | PRO  | (21,522,073)        | CAGW   | 22.598%  | (4,863,508)             |        |
|  | 355     | PRO  | (3,839,685)         | CAGW   | 22.598%  | (867,683)               |        |
|  |         |      | <u>(73,262,611)</u> |        |          | <u>(13,208,438)</u>     | 8.11.3 |
| Remove Reserves to Idaho Power         | 108TP   | PRO  | 3,567,142           | CAGE   | 0.000%   | -                       |        |
|  | 108TP   | PRO  | 19,850,169          | CAGW   | 22.598%  | 4,485,695               |        |
|  | 108GP   | PRO  | 15,789              | CAGW   | 22.598%  | 3,568                   |        |
|  | 108GP   | PRO  | 21,323              | CAGE   | 0.000%   | -                       |        |
|  | 108TP   | PRO  | 7,087,807           | JBG    | 22.470%  | 1,592,597               |        |
|  | 108GP   | PRO  | 7,934               | JBG    | 22.470%  | 1,783                   |        |
|  | 108362  | PRO  | 3,890               | ID     | Situs    | -                       |        |
|  |         |      | <u>30,554,055</u>   |        |          | <u>6,083,643</u>        | 8.11.3 |
| Net Balance Transferred to Idaho Power |         |      | <u>(42,708,555)</u> |        |          | <u>(7,124,795)</u>      |        |
| Add Plants from Idaho Power            | 352     | PRO  | 1,826,454           | CAGE   | 0.000%   | 0                       |        |
|  | 352     | PRO  | 1,344,696           | CAGW   | 22.598%  | 303,871                 |        |
|  | 352     | PRO  | 18,869              | JBG    | 22.470%  | 4,240                   |        |
|  | 353     | PRO  | 6,622,693           | CAGE   | 0.000%   | 0                       |        |
|  | 353     | PRO  | 20,946,823          | CAGW   | 22.598%  | 4,733,515               |        |
|  | 353     | PRO  | 3,073,893           | JBG    | 22.470%  | 690,689                 |        |
|  | 354     | PRO  | 9,856,028           | CAGW   | 22.598%  | 2,227,243               |        |
|  | 354     | PRO  | 6,436,371           | JBG    | 22.470%  | 1,446,223               |        |
|  | 355     | PRO  | 283,563             | CAGE   | 0.000%   | 0                       |        |
|  | 355     | PRO  | 2,535,285           | CAGW   | 22.598%  | 572,918                 |        |
|  | 355     | PRO  | 45,987              | JBG    | 22.470%  | 10,333                  |        |
|  | 356     | PRO  | 384,023             | CAGE   | 0.000%   | 0                       |        |
|  | 356     | PRO  | 5,514,590           | CAGW   | 22.598%  | 1,246,174               |        |
|  | 356     | PRO  | 5,439,587           | JBG    | 22.470%  | 1,222,250               |        |
|  | 397     | PRO  | 1,198               | JBG    | 22.470%  | 269                     |        |
|  |         |      | <u>64,330,061</u>   |        |          | <u>12,457,724</u>       | 8.11.4 |

**Description of Adjustment**

This adjustment reflects the rate base impacts of the Asset Exchange agreement between PacifiCorp and Idaho Power as approved in Order 01 of Docket No. UE-144136.

|   | <u>ACCOUNT</u> | <u>Type</u> | <u>TOTAL<br/>COMPANY</u> | <u>FACTOR</u> | <u>FACTOR %</u> | <u>WASHINGTON<br/>ALLOCATED</u> | <u>REF#</u> |
|---|----------------|-------------|--------------------------|---------------|-----------------|---------------------------------|-------------|
| <b>Adjustment to Rate Base:</b>                 |                |             |                          |               |                 |                                 |             |
| Add Reserves from Idaho Power                   | 108TP          | PRO         | (7,285,529)              | JBG           | 22.470%         | (1,637,024)                     |             |
|   | 108GP          | PRO         | (1,211)                  | JBG           | 22.470%         | (272)                           |             |
|   | 108TP          | PRO         | (12,634,459)             | CAGW          | 22.598%         | (2,855,106)                     |             |
|   | 108TP          | PRO         | (1,251,923)              | CAGE          | 0.000%          | 0                               |             |
|   |                |             | <u>(21,173,121)</u>      |               |                 | <u>(4,492,402)</u>              | 8.11.4      |
| <b>Net Balance Transferred from Idaho Power</b> |                |             | <u><b>43,156,939</b></u> |               |                 | <u><b>7,965,322</b></u>         |             |
| <b>Total Adjustment to Rate Base</b>            |                |             | <u><b>448,384</b></u>    |               |                 | <u><b>840,527</b></u>           |             |

**Description of Adjustment**

This adjustment reflects the rate base impacts of the Asset Exchange agreement between PacifiCorp and Idaho Power as approved in Order 01 of Docket No. UE-144136.



PacifiCorp  
Washington Result of Operations - December 2015  
Idaho Power Asset Exchange Adjustment  
Summary of Assets to Idaho Power Company

| Asset Description                         | FERC Account | WCA Factor | Balances as of December 2014 |              | AMA Balances - 12 ME December 2015 |              |
|---|--------------|------------|------------------------------|--------------|------------------------------------|--------------|
|   |              |            | Gross Plant                  | Accum. Depr. | Gross Plant                        | Accum. Depr. |
| Antelope Substation                       | 352          | CAGE       | 5,946                        | (3,037)      | 5,946                              | (3,078)      |
|   | 353          | CAGE       | 564,984                      | (210,613)    | 564,984                            | (214,550)    |
| Antelope-Scoville 138 kV Line             | 355          | CAGE       | 182                          | 117          | 182                                | 115          |
|   | 356          | CAGE       | 10,939                       | (499)        | 11,352                             | (627)        |
| Big Grassy (Sandune) 161/69 kV Sub        | 353          | CAGE       | 1,224,428                    | (220,634)    | 1,224,428                          | (231,398)    |
| Burns Reactive Station 500kV              | 352          | CAGW       | 8,832                        | (3,504)      | 8,832                              | (3,571)      |
|   | 353          | CAGW       | 3,465,548                    | (1,095,909)  | 3,465,548                          | (1,121,299)  |
|   | 397          | CAGW       | 1,408                        | (341)        | 1,408                              | (15,421)     |
|   | 398          | CAGW       | 219                          | (179)        | 219                                | (339)        |
| Goshen - Antelope 161 kV Line             | 355          | CAGE       | 667,466                      | (85,390)     | 667,466                            | (92,132)     |
|   | 356          | CAGE       | 117,193                      | (40,252)     | 117,193                            | (41,345)     |
| Goshen - Kinport 345 kV Line              | 354          | CAGE       | 232,927                      | (133,322)    | 230,961                            | (134,222)    |
|   | 356          | CAGE       | 281,797                      | (136,193)    | 283,955                            | (138,720)    |
| Goshen Substation and Maint Shop          | 352          | CAGE       | 1,178                        | (532)        | 1,178                              | (540)        |
|   | 353          | CAGE       | 1,879,524                    | (382,116)    | 1,868,952                          | (396,153)    |
|   | 362          | IDU        | 11,960                       | (3,779)      | 11,960                             | (3,890)      |
|   | 397          | CAGE       | 8,184                        | (1,588)      | 8,184                              | (2,018)      |
| Hemingway Substation(Joint Owned)         | 352          | CAGE       | 81,644                       | (4,601)      | 81,644                             | (5,319)      |
|   | 353          | CAGE       | 1,892,039                    | (132,266)    | 1,892,039                          | (151,873)    |
|   | 397          | CAGE       | 40,695                       | (7,630)      | 40,695                             | (7,332)      |
| Hurricane 230 & 69kV Sub                  | 353          | CAGW       | 75,447                       | (28,271)     | 75,447                             | (28,781)     |
| Jefferson 161/69 kV Substation            | 353          | CAGE       | 339,061                      | (127,711)    | 339,061                            | (130,141)    |
| Jim Bridger Substation, 230 kV Non-Shared | 353          | JBG        | 366,555                      | (46,567)     | 366,555                            | (50,018)     |
|   | 397          | JBG        | 41,363                       | (9,862)      | 41,363                             | (7,934)      |
| Jim Bridger-Populus #1 345kV ID           | 354          | JBG        | 1,553,031                    | (730,414)    | 1,553,031                          | (744,881)    |
|   | 355          | JBG        | 1,150                        | (60)         | 1,150                              | (72)         |
|   | 356          | JBG        | 947,868                      | (503,875)    | 947,868                            | (512,184)    |
| Jim Bridger-Populus #1 345kV WY           | 354          | JBG        | 2,289,356                    | (1,260,338)  | 2,289,356                          | (1,281,171)  |
|   | 355          | JBG        | 145,861                      | (20,096)     | 145,861                            | (21,566)     |
|   | 356          | JBG        | 1,711,938                    | (942,254)    | 1,711,938                          | (957,115)    |
| Jim Bridger-Populus #2 345kV ID           | 354          | JBG        | 1,642,325                    | (782,197)    | 1,642,325                          | (797,473)    |
|   | 356          | JBG        | 1,099,800                    | (551,738)    | 1,099,769                          | (561,584)    |
| Jim Bridger-Populus #2 345kV WY           | 354          | JBG        | 2,118,603                    | (1,173,685)  | 2,118,603                          | (1,192,954)  |
|   | 355          | JBG        | 129,813                      | (6,032)      | 131,298                            | (7,382)      |
|   | 356          | JBG        | 1,720,788                    | (946,455)    | 1,721,093                          | (961,406)    |
| Mid-Point-Malin 500 kV                    | 354          | CAGW       | 7,354,044                    | (3,416,868)  | 7,351,964                          | (3,486,666)  |
|   | 356          | CAGW       | 4,517,297                    | (2,132,971)  | 4,517,297                          | (2,174,951)  |

PacifiCorp  
 Washington Result of Operations - December 2015  
 Idaho Power Asset Exchange Adjustment  
 Summary of Assets to Idaho Power Company

| Asset Description                            | FERC Account | WCA Factor | Balances as of December 2014 |                     | AMA Balances - 12 ME December 2015 |                     |
|--|--------------|------------|------------------------------|---------------------|------------------------------------|---------------------|
|  |              |            | Gross Plant                  | Accum. Depr.        | Gross Plant                        | Accum. Depr.        |
| Mid-Point-Malin 500kV Ln80                   | 354          | CAGW       | 13,454,351                   | (6,400,993)         | 13,454,351                         | (6,528,761)         |
|  | 355          | CAGW       | 173,196                      | (54,597)            | 173,196                            | (56,200)            |
|  | 356          | CAGW       | 8,851,587                    | (4,197,335)         | 8,828,482                          | (4,278,606)         |
| Populus Substation(Non-Shared)               | 353          | CAGE       | 1,578,531                    | (110,208)           | 1,578,531                          | (126,568)           |
| Populus-Borah #1 Id 345kV                    | 354          | CAGE       | 890,806                      | (420,058)           | 890,806                            | (428,364)           |
|  | 355          | CAGE       | 23,808                       | (1,247)             | 23,808                             | (1,496)             |
|  | 356          | CAGE       | 650,775                      | (347,230)           | 650,182                            | (352,591)           |
| Populus-Kinport Id 345kV                     | 354          | CAGE       | 981,216                      | (476,571)           | 981,216                            | (485,673)           |
|  | 355          | CAGE       | 39,108                       | (2,048)             | 39,108                             | (2,458)             |
|  | 356          | CAGE       | 765,197                      | (361,734)           | 765,197                            | (368,729)           |
| Summer Lake Switchyard (BPA) 500kV           | 353          | CAGW       | 257,945                      | (55,160)            | 163,187                            | (36,137)            |
|  | 397          | CAGW       | 491                          | (119)               | 491                                | (30)                |
| Threemile Knoll Substation                   | 353          | CAGE       | 2,287,060                    | (213,608)           | 2,287,060                          | (235,765)           |
|  | 397          | CAGE       | 71,937                       | (13,955)            | 71,937                             | (11,973)            |
| Walla Walla 230kV Substation                 | 352          | CAGW       | 532                          | (293)               | 532                                | (297)               |
|  | 353          | CAGW       | 527,969                      | (180,080)           | 527,948                            | (183,775)           |
| Walla Walla-Hells Canyon 230kV               | 355          | CAGW       | 201,277                      | (89,545)            | 201,277                            | (91,189)            |
|  | 356          | CAGW       | 95,323                       | (52,670)            | 95,323                             | (53,465)            |
| Walla Walla-Hells Cyn 230kV                  | 354          | CAGW       | 715,758                      | (81,253)            | 715,758                            | (88,675)            |
|  | 355          | CAGW       | 3,467,623                    | (897,174)           | 3,465,212                          | (928,469)           |
|  | 356          | CAGW       | 1,711,941                    | (774,171)           | 1,711,648                          | (789,328)           |
| Wheelon - American Falls 138 kV Line - Idaho | 352          | CAGE       | 89                           | (59)                | 89                                 | (59)                |
|  | 355          | CAGE       | 73,473                       | (18,138)            | 73,434                             | (18,823)            |
|  | 356          | CAGE       | 22,687                       | (6,413)             | 22,733                             | (6,631)             |
| <b>Grand Total</b>                           |              |            | <b>73,394,075</b>            | <b>(29,896,321)</b> | <b>73,262,611</b>                  | <b>(30,554,055)</b> |
|  |              |            |                              |                     | Ref 8.11                           | Ref 8.11            |

PacifiCorp  
Washington Result of Operations - December 2015  
Idaho Power Asset Exchange Adjustment  
Summary of Assets from Idaho Power Company

## Summary of Line Assets

| Asset Description   | FERC Account | WCA Factor | Balances as of December 2014 |                     | AMA Balances - 12 ME December 2015 |                     |
|---|--------------|------------|------------------------------|---------------------|------------------------------------|---------------------|
|   |              |            | Gross Plant                  | Accum. Depr.        | Gross Plant                        | Accum. Depr.        |
| Borah-Adelaide-Midpoint #1 345 kV   | 35400        | CAGW       | 2,546,436                    | (68,032)            | 2,546,436                          | (90,937)            |
|   | 35500        | CAGW       | 792,368                      | (319,998)           | 792,368                            | (327,125)           |
|   | 35600        | CAGW       | 1,394,681                    | (482,391)           | 1,394,681                          | (494,936)           |
| Borah-Adelaide-Midpoint #2 345 kV   | 35400        | CAGW       | 3,455,173                    | (248,038)           | 3,455,173                          | (279,118)           |
|   | 35500        | CAGW       | 809,957                      | (270,595)           | 809,957                            | (277,881)           |
|   | 35600        | CAGW       | 1,210,604                    | (497,717)           | 1,210,604                          | (508,606)           |
| Bridger-Goshen 345 kV   | 35400        | JBG        | 6,436,371                    | (3,362,423)         | 6,436,371                          | (3,416,883)         |
|   | 35500        | JBG        | 45,987                       | (18,650)            | 45,987                             | (19,039)            |
|   | 35600        | JBG        | 5,439,587                    | (2,556,288)         | 5,439,587                          | (2,602,314)         |
| Bridger-Point of Rocks 230 kV (IPC portion)   | 35500        | CAGE       | 22,802                       | (12,512)            | 22,802                             | (12,707)            |
|   | 35600        | CAGE       | 28,723                       | (14,746)            | 28,723                             | (14,993)            |
| Bridger-Rock Springs 230 kV (IPC Portion)   | 35500        | CAGE       | 73,013                       | (34,274)            | 73,013                             | (34,901)            |
|   | 35600        | CAGE       | 139,510                      | (61,071)            | 139,510                            | (62,269)            |
| Goshen-Jefferson 161 kV (30/90 miles) and Jefferson-Big Grassy 161 kV (20/90 miles) | 35500        | CAGE       | 187,749                      | (96,977)            | 187,749                            | (98,588)            |
|   | 35600        | CAGE       | 215,790                      | (156,827)           | 215,790                            | (158,679)           |
| Hemingway Transmission Connection   | 35400        | CAGW       | 176,750                      | (12,237)            | 176,750                            | (13,826)            |
|   | 35600        | CAGW       | 55,254                       | (3,428)             | 55,254                             | (3,925)             |
| Kinport-Midpoint 345 kV   | 35400        | CAGW       | 3,677,669                    | (1,851,664)         | 3,677,669                          | (1,884,744)         |
|   | 35500        | CAGW       | 932,960                      | (421,262)           | 932,960                            | (429,654)           |
|   | 35600        | CAGW       | 2,854,050                    | (1,213,936)         | 2,854,050                          | (1,239,608)         |
| <b>Grand Total</b>  |              |            | <b>30,495,435</b>            | <b>(11,703,065)</b> | <b>30,495,435</b>                  | <b>(11,970,735)</b> |

## Summary of Substation Assets

| Asset Description                              | FERC Account | WCA Factor | Balances as of December 2014 |                    | AMA Balances - 12 ME December 2015 |                    |
|--|--------------|------------|------------------------------|--------------------|------------------------------------|--------------------|
|  |              |            | Gross Plant                  | Accum. Depr.       | Gross Plant                        | Accum. Depr.       |
| Jim Bridger Substation-345kV and Line Equip    | 35219        | JBG        | 7,887                        | (2,374)            | 7,887                              | (2,440)            |
|  | 35300        | JBG        | 82,608                       | (26,998)           | 82,608                             | (27,697)           |
|  | 35301        | JBG        | 38,631                       | (13,022)           | 38,631                             | (13,349)           |
|  | 35309        | JBG        | 413,534                      | (103,170)          | 413,534                            | (106,669)          |
|  | 35311        | JBG        | 41,768                       | (14,274)           | 41,768                             | (14,627)           |
|  | 35315        | JBG        | 70,126                       | (33,158)           | 70,126                             | (33,752)           |
|  | 35317        | JBG        | 97,690                       | (45,879)           | 97,690                             | (46,706)           |
|  | 35327        | JBG        | 53,401                       | (27,282)           | 53,401                             | (27,734)           |
|  | 35340        | JBG        | 188,110                      | (59,898)           | 188,110                            | (61,489)           |
|  | 35203        | JBG        | 968                          | (434)              | 968                                | (443)              |
| Jim Bridger Substation-Joint Owned 230kV +, WY | 35219        | JBG        | 10,015                       | (3,014)            | 10,015                             | (3,099)            |
|  | 35301        | JBG        | 1,262,869                    | (525,957)          | 1,262,869                          | (536,642)          |
|  | 35309        | JBG        | 244,749                      | (112,798)          | 244,749                            | (114,869)          |
|  | 35315        | JBG        | 86,957                       | (37,957)           | 86,957                             | (38,693)           |
|  | 35317        | JBG        | 303,595                      | (136,018)          | 303,595                            | (138,586)          |
|  | 35319        | JBG        | 52,980                       | (19,893)           | 52,980                             | (20,341)           |
|  | 35325        | JBG        | 2,370                        | (890)              | 2,370                              | (910)              |
|  | 35327        | JBG        | 58,859                       | (28,262)           | 58,859                             | (28,760)           |
|  | 35340        | JBG        | 75,644                       | (29,846)           | 75,644                             | (30,486)           |
|  | 39714        | JBG        | 1,198                        | (1,198)            | 1,198                              | (1,211)            |
| Adelaide Transmission Station                  | 35200        | CAGW       | 85,677                       | (27,574)           | 85,677                             | (28,345)           |
|  | 35300        | CAGW       | 457,824                      | (116,133)          | 457,824                            | (120,251)          |
| Borah Transmission Station                     | 35200        | CAGW       | 275,982                      | (118,892)          | 275,982                            | (121,375)          |
|  | 35300        | CAGW       | 3,607,825                    | (1,040,902)        | 3,607,825                          | (1,073,355)        |
| Hemingway Substation                           | 35300        | CAGW       | 842,815                      | (61,713)           | 842,815                            | (69,294)           |
| Kinport Transmission Station                   | 35200        | CAGW       | 347,199                      | (151,245)          | 347,199                            | (154,368)          |
|  | 35300        | CAGW       | 8,041,037                    | (2,362,855)        | 8,041,037                          | (2,435,184)        |
| Midpoint Transmission Station                  | 35200        | CAGW       | 635,838                      | (254,661)          | 635,838                            | (260,381)          |
|  | 35300        | CAGW       | 7,997,321                    | (2,749,609)        | 7,997,321                          | (2,821,545)        |
| Populus Transmission Station                   | 35200        | CAGE       | 1,161,837                    | (78,813)           | 1,161,837                          | (88,788)           |
|  | 35300        | CAGE       | 1,350,005                    | (98,851)           | 1,350,005                          | (110,441)          |
| Threemile Knoll Series Cap                     | 35200        | CAGE       | 664,617                      | (65,023)           | 664,617                            | (70,729)           |
|  | 35300        | CAGE       | 5,272,689                    | (554,562)          | 5,272,689                          | (599,828)          |
| <b>Grand Total</b>                             |              |            | <b>33,834,626</b>            | <b>(8,903,155)</b> | <b>33,834,626</b>                  | <b>(9,202,386)</b> |

Line Assets and Substation Assets - Grand Total

64,330,061

(20,606,220)

64,330,061

(21,173,121)

Ref 8.11

Ref 8.11





PacifiCorp  
Washington Results of Operations - December 2015  
Historical Factors

| DESCRIPTION                            | West Control Area |            |          |            |          |           |          |             |          |         |           |             | Ref # |
|--|-------------------|------------|----------|------------|----------|-----------|----------|-------------|----------|---------|-----------|-------------|-------|
|  | FACTOR            | CALIFORNIA | OREGON   | WASHINGTON | UTAH     | IDAHO-UPL | WY-UP&L  | WYOMING-PPL | WYOMING  | FERC    | OTHER     | NON-UTILITY |       |
| Situs                                  | S                 | 0.0000%    | 0.0000%  | 100.0000%  | 0.0000%  | 0.0000%   | 0.0000%  | 0.0000%     | 0.0000%  | 0.0000% | 0.0000%   | 0.0000%     | Situs |
| System Generation                      | SG                | 1.6144%    | 25.4714% | 8.0829%    | 43.7469% | 5.7825%   | 2.6994%  | 12.5286%    | 15.2280% | 0.1739% | 0.0000%   | 0.0000%     | 10.7  |
| System Capacity                        | SC                | 1.5175%    | 25.7954% | 8.2143%    | 43.9545% | 5.6274%   | 2.5758%  | 12.1419%    | 14.7177% | 0.1732% | 0.0000%   | 0.0000%     | 10.7  |
| System Energy                          | SE                | 1.6050%    | 24.4993% | 7.6887%    | 43.1242% | 6.2479%   | 3.0705%  | 13.6884%    | 16.7589% | 0.1760% | 0.0000%   | 0.0000%     | 10.9  |
| Control Area Energy - West             | CAEW              | 4.4668%    | 72.7133% | 22.8199%   | 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%    | 65.0372% | 9.4227%   | 4.6307%  | 20.6440%    | 25.2747% | 0.2654% | 0.0000%   | 0.0000%     | 10.9  |
| System Overhead                        | SO                | 1.9706%    | 23.5326% | 6.6843%    | 46.6722% | 6.0856%   | 2.6359%  | 12.2815%    | 14.9174% | 0.1373% | 0.0000%   | 0.0000%     | 10.11 |
| Gross Plant-System                     | GPS               | 1.9706%    | 23.5326% | 6.6843%    | 46.6722% | 6.0856%   | 2.6359%  | 12.2815%    | 14.9174% | 0.1373% | 0.0000%   | 0.0000%     | 10.11 |
| System Net Plant                       | SNP               | 1.7151%    | 20.9197% | 6.0954%    | 49.3695% | 6.2738%   | 2.7335%  | 12.8010%    | 15.5345% | 0.1477% | 0.0044%   | 0.0000%     | 10.11 |
| Division Net Plant Distribution        | SNPD              | 3.5229%    | 28.8367% | 6.4054%    | 47.9903% | 4.8422%   | 1.8130%  | 9.1796%     | 10.9926% | 0.0000% | 0.0000%   | 0.0000%     | 10.11 |
| Control Area Generation - West         | CAGW              | 4.3486%    | 73.0536% | 22.5978%   | 0.0000%  | 0.0000%   | 0.0000%  | 0.0000%     | 0.0000%  | 0.0000% | 0.0000%   | 0.0000%     | 10.10 |
| Control Area Generation - East         | CAGE              | 0.0000%    | 0.0000%  | 0.0000%    | 67.9189% | 9.9663%   | 4.0698%  | 18.7901%    | 22.8497% | 0.2651% | 0.0000%   | 0.0000%     | 10.10 |
| Jim Bridger Generation                 | JBG               | 4.3239%    | 72.6391% | 22.4695%   | 0.3854%  | 0.0509%   | 0.0231%  | 0.1066%     | 0.1297%  | 0.0015% | 0.0000%   | 0.0000%     | 10.12 |
| Jim Bridger Energy                     | JBE               | 4.4416%    | 72.3006% | 22.6904%   | 0.3691%  | 0.0535%   | 0.0263%  | 0.1171%     | 0.1434%  | 0.0015% | 0.0000%   | 0.0000%     | 10.12 |
| Wheeling Revenue - Generation          | WRG               | 0.9155%    | 15.3798% | 4.7574%    | 53.6202% | 7.0786%   | 3.2128%  | 14.8264%    | 18.0392% | 0.2093% | 0.0000%   | 0.0000%     | 10.12 |
| Wheeling Revenue - Energy              | WRE               | 0.9404%    | 15.3081% | 4.8042%    | 51.3451% | 7.4389%   | 3.6558%  | 16.2979%    | 19.9537% | 0.2095% | 0.0000%   | 0.0000%     | 10.12 |
| Customer - System                      | CN                | 2.3929%    | 30.1602% | 6.8400%    | 49.2784% | 3.9121%   | 0.8268%  | 6.5896%     | 7.4164%  | 0.0000% | 0.0000%   | 0.0000%     | 10.12 |
| CIAC                                   | CIAC              | 3.5229%    | 26.3367% | 6.4054%    | 47.9002% | 4.8422%   | 1.8130%  | 9.1796%     | 10.9926% | 0.0000% | 0.0000%   | 0.0000%     | 10.12 |
| Bad Debt Expense                       | BADDEBT           | 4.1096%    | 37.1583% | 12.8539%   | 36.2333% | -0.6197%  | 0.0003%  | 10.2643%    | 10.2646% | 0.0000% | 0.0000%   | 0.0000%     | 10.13 |
| Accumulated Investment Tax Credit 1994 | ITC84             | 3.2970%    | 70.9760% | 14.1800%   | 0.0000%  | 0.0000%   | 0.0000%  | 10.9460%    | 10.9460% | 0.0000% | 0.0000%   | 0.6110%     | Fixed |
| Accumulated Investment Tax Credit 1985 | ITC85             | 5.4200%    | 67.6900% | 13.3600%   | 0.0000%  | 0.0000%   | 0.0000%  | 11.6100%    | 11.6100% | 0.0000% | 0.0000%   | 1.9200%     | Fixed |
| Accumulated Investment Tax Credit 1986 | ITC86             | 4.7890%    | 64.8000% | 13.1260%   | 0.0000%  | 0.0000%   | 0.0000%  | 15.5000%    | 15.5000% | 0.0000% | 0.0000%   | 1.9770%     | Fixed |
| Accumulated Investment Tax Credit 1988 | ITC88             | 4.2700%    | 61.2000% | 14.9600%   | 0.0000%  | 0.0000%   | 0.0000%  | 16.7100%    | 16.7100% | 0.0000% | 0.0000%   | 2.8600%     | Fixed |
| Accumulated Investment Tax Credit 1989 | ITC89             | 4.8806%    | 56.3588% | 15.2688%   | 0.0000%  | 0.0000%   | 0.0000%  | 20.6776%    | 20.6776% | 0.0000% | 0.0000%   | 2.8172%     | Fixed |
| Accumulated Investment Tax Credit 1990 | ITC90             | 1.5047%    | 15.9356% | 3.9132%    | 46.9355% | 13.9815%  | 13.5384% | 3.8051%     | 17.3435% | 0.0000% | 0.0000%   | 0.3860%     | Fixed |
| Other Electric                         | OTHER             | 0.0000%    | 0.0000%  | 0.0000%    | 0.0000%  | 0.0000%   | 0.0000%  | 0.0000%     | 0.0000%  | 0.0000% | 100.0000% | 0.0000%     | Situs |
| Non-Utility                            | NUTIL             | 0.0000%    | 0.0000%  | 0.0000%    | 0.0000%  | 0.0000%   | 0.0000%  | 0.0000%     | 0.0000%  | 0.0000% | 0.0000%   | 100.0000%   | Situs |
| System Net Transmission Plant          | SNPT              | 0.9155%    | 15.3797% | 4.7575%    | 53.6200% | 7.0786%   | 3.2128%  | 14.8266%    | 18.0394% | 0.2093% | 0.0000%   | 0.0000%     | 10.12 |
| Trojan Plant Allocator                 | TROJP             | 4.3666%    | 73.0019% | 22.6315%   | 0.0000%  | 0.0000%   | 0.0000%  | 0.0000%     | 0.0000%  | 0.0000% | 0.0000%   | 0.0000%     | 10.13 |
| Trojan Decommissioning Allocator       | TROJD             | 4.3668%    | 72.9928% | 22.6375%   | 0.0000%  | 0.0000%   | 0.0000%  | 0.0000%     | 0.0000%  | 0.0000% | 0.0000%   | 0.0000%     | 10.13 |
| DIT Expense                            | DITEXP            | 1.9142%    | 27.3980% | 3.2100%    | 41.7699% | 4.9355%   | 2.6509%  | 12.1179%    | 14.7688% | 0.3225% | 0.0000%   | 5.6810%     | 10.14 |
| DIT Balance                            | DITBAL            | 2.1654%    | 26.4156% | 6.0085%    | 43.6915% | 5.6056%   | 2.4589%  | 11.6903%    | 14.1491% | 0.2893% | 0.0000%   | 1.6751%     | 10.15 |
| Tax Depreciation                       | TAXDEPR           | 2.0688%    | 26.0664% | 5.8593%    | 44.1929% | 5.4280%   | 2.4450%  | 11.7498%    | 14.1949% | 0.2699% | 0.0000%   | 1.9218%     | 10.15 |
| SCHMAT Depreciation Expense            | SCHMDEXP          | 2.0373%    | 22.8152% | 6.6720%    | 46.2255% | 6.1175%   | 2.8673%  | 13.1160%    | 15.9832% | 0.1493% | 0.0000%   | 0.0000%     | 10.15 |

PacifiCorp

Washington Results of Operations - December 2015

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-15                 | 127.9      | 2,254.8  | 765.5      | -       | 1,020.7     | 3,463.2  | 473.8   | 233.6       | 27.5    | 8,367.0   |
| Feb-15                 | 143.4      | 2,581.6  | 786.6      | -       | 994.6       | 3,293.9  | 460.6   | 212.7       | 26.2    | 8,499.6   |
| Mar-15                 | 137.1      | 2,350.4  | 700.5      | -       | 973.7       | 3,056.8  | 438.2   | 219.4       | 26.0    | 7,902.0   |
| Apr-15                 | 118.8      | 2,114.0  | 593.9      | -       | 978.3       | 2,960.3  | 423.4   | 213.5       | 27.4    | 7,429.5   |
| May-15                 | 123.6      | 1,692.9  | 550.3      | -       | 935.1       | 3,367.7  | 495.6   | 192.0       | 30.1    | 7,387.4   |
| Jun-15                 | 131.7      | 2,112.2  | 688.8      | -       | 1,087.9     | 4,523.8  | 644.3   | 219.3       | 18.3    | 9,426.3   |
| Jul-14                 | 151.3      | 2,454.3  | 779.5      | -       | 1,073.3     | 4,814.3  | 694.0   | 220.4       | 3.4     | 10,190.5  |
| Aug-14                 | 117.9      | 2,172.6  | 761.0      | -       | 1,050.7     | 4,364.8  | 496.4   | 211.9       | 3.2     | 9,178.6   |
| Sep-14                 | 111.2      | 1,946.0  | 617.6      | -       | 980.7       | 3,918.0  | 458.2   | 221.9       | 2.6     | 8,256.1   |
| Oct-14                 | 96.9       | 1,680.6  | 599.2      | -       | 959.1       | 3,441.1  | 319.2   | 207.7       | 2.6     | 7,306.3   |
| Nov-14                 | 120.7      | 2,215.4  | 731.4      | -       | 1,086.7     | 3,483.7  | 377.2   | 217.1       | 3.1     | 8,235.3   |
| Dec-14                 | 144.2      | 2,342.3  | 678.9      | -       | 1,058.5     | 3,474.5  | 373.2   | 218.5       | 3.5     | 8,293.5   |
| Load Curtailment       | -          | -        | -          | -       | -           | -        | -       | -           | -       | -         |
| Total                  | 1,524.7    | 25,917.2 | 8,253.1    | -       | 12,199.3    | 44,162.1 | 5,654.0 | 2,587.9     | 174.0   | 100,472.2 |
| System Capacity Factor | 1.5175%    | 25.7954% | 8.2143%    | 0.0000% | 12.1419%    | 43.9545% | 5.6274% | 2.5758%     | 0.1732% | 100.0000% |



PacifiCorp

Washington Results of Operations - December 2015

ENERGY ALLOCATION NOTE

| MONTH                              | CALIFORNIA     | OREGON            | WASHINGTON       | MONTANA  | WYOMING - P      | UTAH              | IDAHO            | WYOMING - U      | FERC           | TOTAL             |
|------------------------------------|----------------|-------------------|------------------|----------|------------------|-------------------|------------------|------------------|----------------|-------------------|
| Jan-15                             | 80,309         | 1,371,029         | 453,901          | -        | 730,409          | 2,216,056         | 291,729          | 165,023          | 17,279         | 5,325,736         |
| Feb-15                             | 69,369         | 1,191,589         | 369,061          | -        | 635,420          | 1,939,500         | 264,980          | 142,974          | 14,441         | 4,627,335         |
| Mar-15                             | 70,109         | 1,240,467         | 370,349          | -        | 674,220          | 2,005,979         | 276,887          | 158,363          | 16,263         | 4,812,637         |
| Apr-15                             | 68,209         | 1,138,366         | 344,212          | -        | 631,631          | 1,910,328         | 304,895          | 148,146          | 16,280         | 4,562,066         |
| May-15                             | 76,082         | 1,108,293         | 317,846          | -        | 654,608          | 2,020,254         | 311,987          | 147,772          | 16,794         | 4,653,636         |
| Jun-15                             | 77,867         | 1,116,798         | 342,766          | -        | 649,692          | 2,163,866         | 399,781          | 147,319          | 13,132         | 4,911,222         |
| Jul-14                             | 81,141         | 1,255,298         | 400,365          | -        | 687,430          | 2,558,182         | 440,512          | 152,048          | 1,645          | 5,576,620         |
| Aug-14                             | 79,500         | 1,211,128         | 388,048          | -        | 686,117          | 2,453,663         | 347,179          | 152,778          | 1,703          | 5,320,115         |
| Sep-14                             | 66,299         | 1,086,185         | 356,878          | -        | 635,677          | 2,027,687         | 282,757          | 145,886          | 1,453          | 4,602,821         |
| Oct-14                             | 64,863         | 1,104,504         | 361,209          | -        | 680,829          | 1,965,114         | 247,344          | 148,295          | 1,365          | 4,573,522         |
| Nov-14                             | 70,854         | 1,216,841         | 387,199          | -        | 683,567          | 2,004,998         | 265,038          | 146,638          | 1,612          | 4,776,746         |
| Dec-14                             | 84,345         | 1,430,164         | 449,552          | -        | 735,520          | 2,205,933         | 257,261          | 158,355          | 1,979          | 5,323,109         |
| Load Curtailment                   | -              | -                 | -                | -        | -                | -                 | -                | -                | -              | -                 |
| <b>Total</b>                       | <b>888,947</b> | <b>14,470,663</b> | <b>4,541,385</b> | <b>-</b> | <b>8,085,120</b> | <b>25,471,558</b> | <b>3,690,349</b> | <b>1,813,598</b> | <b>103,946</b> | <b>59,065,566</b> |
| System Energy Factor               | 1.5050%        | 24.4993%          | 7.6887%          | 0.0000%  | 13.6884%         | 43.1242%          | 6.2479%          | 3.0705%          | 0.1760%        | 100.0000%         |
| System Generation (75% SC, 25% SE) | 1.5144%        | 25.4714%          | 8.0829%          | 0.0000%  | 12.5286%         | 43.7469%          | 5.7825%          | 2.6994%          | 0.1739%        | 100.0000%         |
| Control Area Factors               |                |                   |                  |          |                  |                   |                  |                  |                |                   |
| <b>Control Area Energy - West</b>  |                |                   |                  |          |                  |                   |                  |                  |                |                   |
| <b>CAEW</b>                        | 4.4668%        | 72.7133%          | 22.8199%         | 0.0000%  | 0.0000%          | 0.0000%           | 0.0000%          | 0.0000%          | 0.0000%        | 100.0000%         |
| <b>Control Area Energy - East</b>  |                |                   |                  |          |                  |                   |                  |                  |                |                   |
| <b>CAEE</b>                        | 0.0000%        | 0.0000%           | 0.0000%          | 0.0000%  | 20.6440%         | 65.0372%          | 9.4227%          | 4.6307%          | 0.2654%        | 100.0000%         |

PacifiCorp

Washington Results of Operations - December 2015

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                                 | 1,622      | 27,534   | 8,476      | 37,632    | 12,080      | 45,822   | 5,864   | 2,583       | 176     | 66,525    |
| <b>Total Coin. Peak</b>               | 1,622      | 27,534   | 8,476      | 37,632    | 12,080      | 45,822   | 5,864   | 2,583       | 176     | 66,525    |
| West. Contrl CP Factor                | 4.3092%    | 73.1671% | 22.5237%   | 100.0000% | 0.0000%     | 0.0000%  | 0.0000% | 0.0000%     | 0.0000% | 0.0000%   |
| East. Contrl CP Factor                | 0.0000%    | 0.0000%  | 0.0000%    | 0.0000%   | 18.1588%    | 68.8795% | 8.8141% | 3.8825%     | 0.2650% | 100.0000% |
| Control Area Generation Factors       |            |          |            |           |             |          |         |             |         |           |
| <b>Control Area Generation - West</b> |            |          |            |           |             |          |         |             |         |           |
| <b>CAGW</b>                           | 4.3486%    | 73.0536% | 22.5978%   | 100.0000% | 0.0000%     | 0.0000%  | 0.0000% | 0.0000%     | 0.0000% | 0.0000%   |
| <b>Control Area Generation - East</b> |            |          |            |           |             |          |         |             |         |           |
| <b>CAGE</b>                           | 0.0000%    | 0.0000%  | 0.0000%    | 0.0000%   | 18.7801%    | 67.9189% | 8.9663% | 4.0696%     | 0.2651% | 100.0000% |



PacifiCorp  
 Washington Results of Operations - December 2015  
 JAM INPUT TEMPLATE  
 SYSTEM 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   |           |         |       |
| Jan-15 | 21  | 18   | 125  | 2,135  | 714   | 1,020  | 3,433  | 466   | 234   | 28   | 3,405     | 8,126   |       |
| Feb-15 | 23  | 8    | 135  | 2,322  | 693   | 1,001  | 3,229  | 446   | 213   | 26   | 3,202     | 8,038   |       |
| Mar-15 | 4   | 8    | 131  | 2,298  | 683   | 1,006  | 3,084  | 441   | 223   | 26   | 3,058     | 7,865   |       |
| Apr-15 | 16  | 8    | 117  | 2,083  | 585   | 961    | 2,953  | 419   | 212   | 27   | 2,926     | 7,331   |       |
| May-15 | 4   | 15   | 123  | 1,664  | 541   | 936    | 3,297  | 457   | 192   | 30   | 3,267     | 7,210   |       |
| Jun-15 | 29  | 16   | 136  | 2,410  | 837   | 1,082  | 5,030  | 690   | 219   | 18   | 5,012     | 10,404  |       |
| Jul-15 | 1   | 17   | 153  | 2,564  | 825   | 1,049  | 4,746  | 677   | 220   | 3    | 4,742     | 10,234  |       |
| Aug-15 | 13  | 17   | 119  | 2,242  | 830   | 1,050  | 4,379  | 515   | 212   | 3    | 4,376     | 9,346   |       |
| Sep-15 | 1   | 16   | 110  | 1,918  | 617   | 1,010  | 4,227  | 484   | 223   | 3    | 4,224     | 8,588   |       |
| Oct-15 | 1   | 17   | 97   | 1,678  | 584   | 967    | 3,889  | 401   | 208   | 3    | 3,887     | 7,824   |       |
| Nov-15 | 30  | 18   | 131  | 2,414  | 778   | 1,107  | 3,506  | 394   | 219   | 3    | 3,503     | 8,550   |       |
| Dec-15 | 14  | 18   | 140  | 2,307  | 645   | 1,060  | 3,464  | 371   | 219   | 3    | 3,461     | 8,205   |       |
|        |     |      | 1,517  | 26,034 | 8,332 | 12,249 | 45,237 | 5,759 | 2,592 | 174  | 45,063.43 | 101,721 |       |

+ 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   |       |         |       |
| Jan-15 | 21  | 18   | 3   | 120   | 52    | 0     | 58    | 8     | 0     | -    | 58    | 241     |       |
| Feb-15 | 23  | 8    | 8   | 260   | 93    | (6)   | 92    | 15    | (1)   | -    | 92    | 461     |       |
| Mar-15 | 4   | 8    | 6   | 52    | 17    | (32)  | (1)   | (3)   | (3)   | -    | (1)   | 37      |       |
| Apr-15 | 16  | 8    | 2   | 31    | 9     | 17    | 35    | 4     | 2     | -    | 35    | 99      |       |
| May-15 | 4   | 15   | 1   | 28    | 10    | (1)   | 101   | 39    | (0)   | -    | 101   | 178     |       |
| Jun-15 | 29  | 16   | (4)   | (298) | (148) | 6     | (488) | (45)  | 0     | -    | (488) | (978)   |       |
| Jul-15 | 1   | 17   | (1)   | (110) | (46)  | 24    | 72    | 17    | 1     | -    | 72    | (43)    |       |
| Aug-15 | 13  | 17   | (1)   | (69)  | (69)  | 1     | (11)  | (18)  | 0     | -    | (11)  | (168)   |       |
| Sep-15 | 1   | 16   | 1   | 28    | 1     | (29)  | (306) | (26)  | (1)   | -    | (306) | (332)   |       |
| Oct-15 | 1   | 17   | (0)   | 3     | 15    | (8)   | (445) | (82)  | (0)   | -    | (445) | (517)   |       |
| Nov-15 | 30  | 18   | (10)  | (198) | (47)  | (20)  | (19)  | (17)  | (2)   | -    | (19)  | (314)   |       |
| Dec-15 | 14  | 18   | 4   | 36    | 34    | (1)   | 14    | 2     | (0)   | -    | 14    | 88      |       |
|        |     |      | 8   | (117) | (79)  | (50)  | (901) | (105) | (4)   | -    | (901) | (1,249) |       |

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|        |     |      | 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   |        |         |       |
| Jan-15 | 21  | 18   | 128   | 2,255  | 765   | 1,021  | 3,491  | 474   | 234   | 28   | 3,463  | 8,367   |       |
| Feb-15 | 23  | 8    | 143   | 2,582  | 787   | 995    | 3,320  | 461   | 213   | 26   | 3,294  | 8,500   |       |
| Mar-15 | 4   | 8    | 137   | 2,350  | 700   | 974    | 3,083  | 438   | 219   | 26   | 3,057  | 7,902   |       |
| Apr-15 | 16  | 8    | 119   | 2,114  | 594   | 978    | 2,988  | 423   | 213   | 27   | 2,960  | 7,429   |       |
| May-15 | 4   | 15   | 124   | 1,693  | 550   | 935    | 3,398  | 496   | 192   | 30   | 3,368  | 7,387   |       |
| Jun-15 | 29  | 16   | 132   | 2,112  | 689   | 1,088  | 4,542  | 644   | 219   | 18   | 4,524  | 9,426   |       |
| Jul-15 | 1   | 17   | 151   | 2,454  | 779   | 1,073  | 4,818  | 694   | 220   | 3    | 4,814  | 10,191  |       |
| Aug-15 | 13  | 17   | 118   | 2,173  | 761   | 1,051  | 4,368  | 496   | 212   | 3    | 4,365  | 9,179   |       |
| Sep-15 | 1   | 16   | 111   | 1,946  | 618   | 981    | 3,921  | 458   | 222   | 3    | 3,918  | 8,256   |       |
| Oct-15 | 1   | 17   | 97  | 1,681  | 599   | 959    | 3,444  | 319   | 208   | 3    | 3,441  | 7,306   |       |
| Nov-15 | 30  | 18   | 121   | 2,215  | 731   | 1,087  | 3,487  | 377   | 217   | 3    | 3,484  | 8,235   |       |
| Dec-15 | 14  | 18   | 144   | 2,342  | 679   | 1,058  | 3,478  | 373   | 219   | 3    | 3,474  | 8,293   |       |
|        |     |      | 1,525   | 25,917 | 8,253 | 12,199 | 44,336 | 5,654 | 2,588 | 174  | 44,162 | 100,472 |       |

|           |         |          |         |          |  |         |         |         |          |           |
|-----------|---------|----------|---------|----------|--|---------|---------|---------|----------|-----------|
| SC Factor | 1.5175% | 25.7954% | 8.2143% | 12.1419% |  | 5.6274% | 2.5758% | 0.1732% | 43.9545% | 100.0000% |
| SG Factor | 1.5144% | 25.4714% | 8.0829% | 12.5286% |  | 5.7825% | 2.6994% | 0.1739% | 43.7469% | 100.0000% |

PacifiCorp  
 Washington Results of Operations - December 2015  
 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      |
| 2015 | 1     | 78,850              | 1,330,168  | 435,798   | 727,259   | 2,209,402  | 287,450   | 164,695   | 17,279  | 2,192,123  | 5,233,622  |
| 2015 | 2     | 66,109              | 1,113,925  | 336,788   | 628,475   | 1,895,313  | 256,269   | 142,250   | 14,441  | 1,880,873  | 4,439,129  |
| 2015 | 3     | 66,805              | 1,180,650  | 345,175   | 666,037   | 1,995,916  | 274,101   | 157,486   | 16,263  | 1,979,653  | 4,686,171  |
| 2015 | 4     | 67,502              | 1,130,466  | 336,789   | 628,316   | 1,913,487  | 301,279   | 147,818   | 16,280  | 1,897,208  | 4,525,658  |
| 2015 | 5     | 75,809              | 1,100,722  | 335,677   | 654,924   | 2,007,976  | 304,253   | 147,997   | 16,794  | 1,991,182  | 4,627,358  |
| 2015 | 6     | 79,831              | 1,223,088  | 404,709   | 655,466   | 2,364,202  | 444,730   | 147,483   | 13,132  | 2,351,070  | 5,319,508  |
| 2015 | 7     | 81,888              | 1,314,525  | 431,029   | 675,679   | 2,466,473  | 425,115   | 151,718   | 1,645   | 2,464,828  | 5,546,428  |
| 2015 | 8     | 80,009              | 1,250,827  | 407,657   | 683,258   | 2,434,760  | 348,445   | 152,683   | 1,703   | 2,433,056  | 5,357,638  |
| 2015 | 9     | 66,215              | 1,075,553  | 353,972   | 639,220   | 2,107,946  | 303,053   | 145,800   | 1,453   | 2,106,493  | 4,691,759  |
| 2015 | 10    | 64,214              | 1,085,250  | 342,014   | 672,697   | 1,983,968  | 258,348   | 147,303   | 1,365   | 1,982,602  | 4,553,794  |
| 2015 | 11    | 72,010              | 1,246,662  | 383,779   | 686,886   | 2,017,108  | 268,156   | 146,980   | 1,612   | 2,015,497  | 4,821,580  |
| 2015 | 12    | 80,490              | 1,377,387  | 442,424   | 735,543   | 2,218,627  | 257,936   | 158,358   | 1,979   | 2,216,648  | 5,270,763  |
|      |       | 879,731             | 14,429,222 | 4,555,811 | 8,053,761 | 25,615,178 | 3,729,136 | 1,810,571 | 103,946 | 25,511,232 | 59,073,409 |

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

|      |       | Non-FERC |    |    |       |          |    |       | FERC | NET UT   | Total    |
|------|-------|----------|----|----|-------|----------|----|-------|------|----------|----------|
| Year | Month | CA       | OR | WA | E. WY | UT       | ID | W. WY | UT   | NET UT   | Total    |
| 2015 | 1     | -        | -  | -  | -     | -        | -  | -     | -    | -        | -        |
| 2015 | 2     | -        | -  | -  | -     | -        | -  | -     | -    | -        | -        |
| 2015 | 3     | -        | -  | -  | -     | -        | -  | -     | -    | -        | -        |
| 2015 | 4     | -        | -  | -  | -     | -        | -  | -     | -    | -        | -        |
| 2015 | 5     | -        | -  | -  | -     | -        | -  | -     | -    | -        | -        |
| 2015 | 6     | -        | -  | -  | -     | (8,490)  | -  | -     | -    | (8,490)  | (8,490)  |
| 2015 | 7     | -        | -  | -  | -     | (3,005)  | -  | -     | -    | (3,005)  | (3,005)  |
| 2015 | 8     | -        | -  | -  | -     | (3,547)  | -  | -     | -    | (3,547)  | (3,547)  |
| 2015 | 9     | -        | -  | -  | -     | (6,657)  | -  | -     | -    | (6,657)  | (6,657)  |
| 2015 | 10    | -        | -  | -  | -     | -        | -  | -     | -    | -        | -        |
| 2015 | 11    | -        | -  | -  | -     | -        | -  | -     | -    | -        | -        |
| 2015 | 12    | -        | -  | -  | -     | (11,016) | -  | -     | -    | (11,016) | (11,016) |
|      |       | -        | -  | -  | -     | (32,714) | -  | -     | -    | (32,714) | (32,714) |

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|      |       | LOADS SERVED FROM COMPANY RESOURCES (NPC) |            |           |           |            |           |           |         |            |            |
|------|-------|---|------------|-----------|-----------|------------|-----------|-----------|---------|------------|------------|
|      |       | Non-FERC                                  |            |           |           |            |           |           | FERC    |            |            |
| Year | Month | CA  | OR         | WA        | E. WY     | UT         | ID        | W. WY     | UT      | Net UT     | Total      |
| 2015 | 1     | 78,850                                    | 1,330,168  | 435,798   | 727,259   | 2,209,402  | 287,450   | 164,695   | 17,279  | 2,192,123  | 5,233,622  |
| 2015 | 2     | 66,109                                    | 1,113,925  | 336,788   | 628,475   | 1,895,313  | 256,269   | 142,250   | 14,441  | 1,880,873  | 4,439,129  |
| 2015 | 3     | 66,805                                    | 1,180,650  | 345,175   | 666,037   | 1,995,916  | 274,101   | 157,486   | 16,263  | 1,979,653  | 4,686,171  |
| 2015 | 4     | 67,502                                    | 1,130,466  | 336,789   | 628,316   | 1,913,487  | 301,279   | 147,818   | 16,280  | 1,897,208  | 4,525,658  |
| 2015 | 5     | 75,809                                    | 1,100,722  | 335,677   | 654,924   | 2,007,976  | 304,253   | 147,997   | 16,794  | 1,991,182  | 4,627,358  |
| 2015 | 6     | 79,831                                    | 1,223,088  | 404,709   | 655,466   | 2,355,712  | 444,730   | 147,483   | 13,132  | 2,342,581  | 5,311,019  |
| 2015 | 7     | 81,888                                    | 1,314,525  | 431,029   | 675,679   | 2,463,468  | 425,115   | 151,718   | 1,645   | 2,461,823  | 5,543,423  |
| 2015 | 8     | 80,009                                    | 1,250,827  | 407,657   | 683,258   | 2,431,213  | 348,445   | 152,683   | 1,703   | 2,429,510  | 5,354,091  |
| 2015 | 9     | 66,215                                    | 1,075,553  | 353,972   | 639,220   | 2,101,289  | 303,053   | 145,800   | 1,453   | 2,099,836  | 4,685,101  |
| 2015 | 10    | 64,214                                    | 1,085,250  | 342,014   | 672,697   | 1,983,968  | 258,348   | 147,303   | 1,365   | 1,982,602  | 4,553,794  |
| 2015 | 11    | 72,010                                    | 1,246,662  | 383,779   | 686,886   | 2,017,108  | 268,156   | 146,980   | 1,612   | 2,015,497  | 4,821,580  |
| 2015 | 12    | 80,490                                    | 1,377,387  | 442,424   | 735,543   | 2,207,611  | 257,936   | 158,358   | 1,979   | 2,205,632  | 5,259,747  |
|      |       | 879,731                                   | 14,429,222 | 4,555,811 | 8,053,761 | 25,582,464 | 3,729,136 | 1,810,571 | 103,946 | 25,478,518 | 59,040,695 |

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|      |       | 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 |
| 2015 | 1     | -   | -  | -  | -     | 1,466 | 597   | -     | -    | 1,466  | 2,063 |
| 2015 | 2     | -   | -  | -  | -     | 317   | 33    | -     | -    | 317    | 349   |
| 2015 | 3     | -   | -  | -  | -     | 213   | 96    | -     | -    | 213    | 309   |
| 2015 | 4     | -   | -  | -  | -     | 106   | 62    | -     | -    | 106    | 168   |
| 2015 | 5     | -   | -  | -  | -     | -     | -     | -     | -    | -      | -     |
| 2015 | 6     | -   | -  | -  | -     | 163   | 226   | -     | -    | 163    | 389   |
| 2015 | 7     | -   | -  | -  | -     | 166   | 98    | -     | -    | 166    | 263   |
| 2015 | 8     | -   | -  | -  | -     | 636   | 409   | -     | -    | 636    | 1,045 |
| 2015 | 9     | -   | -  | -  | -     | 460   | 230   | -     | -    | 460    | 689   |
| 2015 | 10    | -   | -  | -  | -     | 509   | 176   | -     | -    | 509    | 685   |
| 2015 | 11    | -   | -  | -  | -     | 382   | 197   | -     | -    | 382    | 579   |
| 2015 | 12    | -   | -  | -  | -     | 405   | 130   | -     | -    | 405    | 535   |
|      |       | -   | -  | -  | -     | 4,822 | 2,252 | -     | -    | 4,822  | 7,074 |

PacifiCorp  
Washington Results of Operations - December 2015  
JAM INPUT TEMPLATE  
ENERGY

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|      |       | NORMALIZED LOADS SERVED FROM COMPANY RESOURCES (NPC) - Prior to Temperature Adjustment |            |           |           |            |           |           |         |            |            |
|------|-------|--|------------|-----------|-----------|------------|-----------|-----------|---------|------------|------------|
|      |       | Non-FERC   |            |           |           |            |           |           | FERC    |            | Total      |
| Year | Month | CA   | OR         | WA        | E. WY     | UT         | ID        | W. WY     | UT      | UT         | Total      |
| 2015 | 1     | 78,850   | 1,330,168  | 435,798   | 727,259   | 2,210,868  | 288,047   | 164,695   | 17,279  | 2,193,589  | 5,235,685  |
| 2015 | 2     | 66,109   | 1,113,925  | 336,788   | 628,475   | 1,895,630  | 256,301   | 142,250   | 14,441  | 1,881,189  | 4,439,478  |
| 2015 | 3     | 66,805   | 1,180,650  | 345,175   | 666,037   | 1,996,129  | 274,197   | 157,486   | 16,263  | 1,979,866  | 4,686,479  |
| 2015 | 4     | 67,502   | 1,130,466  | 336,789   | 628,316   | 1,913,594  | 301,340   | 147,818   | 16,280  | 1,897,314  | 4,525,826  |
| 2015 | 5     | 75,809   | 1,100,722  | 335,677   | 654,924   | 2,007,976  | 304,253   | 147,997   | 16,794  | 1,991,182  | 4,627,358  |
| 2015 | 6     | 79,831   | 1,223,088  | 404,709   | 655,466   | 2,355,875  | 444,957   | 147,483   | 13,132  | 2,342,744  | 5,311,408  |
| 2015 | 7     | 81,888   | 1,314,525  | 431,029   | 675,679   | 2,463,634  | 425,213   | 151,718   | 1,645   | 2,461,989  | 5,543,687  |
| 2015 | 8     | 80,009   | 1,250,827  | 407,657   | 683,258   | 2,431,849  | 348,854   | 152,683   | 1,703   | 2,430,146  | 5,355,136  |
| 2015 | 9     | 66,215   | 1,075,553  | 353,972   | 639,220   | 2,101,748  | 303,283   | 145,800   | 1,453   | 2,100,295  | 4,685,791  |
| 2015 | 10    | 64,214   | 1,085,250  | 342,014   | 672,697   | 1,984,477  | 258,524   | 147,303   | 1,365   | 1,983,111  | 4,554,479  |
| 2015 | 11    | 72,010   | 1,246,662  | 383,779   | 686,886   | 2,017,490  | 268,353   | 146,980   | 1,612   | 2,015,879  | 4,822,160  |
| 2015 | 12    | 80,490   | 1,377,387  | 442,424   | 735,543   | 2,208,016  | 258,066   | 158,358   | 1,979   | 2,206,037  | 5,260,282  |
|      |       | 879,731  | 14,429,222 | 4,555,811 | 8,053,761 | 25,587,286 | 3,731,388 | 1,810,571 | 103,946 | 25,483,340 | 59,047,770 |

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|      |       | Temperature Adjustment for Energy |           |          |         |           |          |       |      |           |           |
|------|-------|-----------------------------------|-----------|----------|---------|-----------|----------|-------|------|-----------|-----------|
|      |       | Non-FERC                          |           |          |         |           |          |       | FERC |           | Total     |
| Year | Month | CA                                | OR        | WA       | E. WY   | UT        | ID       | W. WY | UT   | UT        | Total     |
| 2015 | 1     | 1,459                             | 40,861    | 18,103   | 3,150   | 22,467    | 3,682    | 328   |      | 22,467    | 90,051    |
| 2015 | 2     | 3,261                             | 77,664    | 32,273   | 6,945   | 58,311    | 8,679    | 725   |      | 58,311    | 187,857   |
| 2015 | 3     | 3,303                             | 59,817    | 25,174   | 8,183   | 26,113    | 2,690    | 877   |      | 26,113    | 126,157   |
| 2015 | 4     | 706                               | 7,900     | 7,423    | 3,314   | 13,014    | 3,554    | 328   |      | 13,014    | 36,240    |
| 2015 | 5     | 273                               | 7,571     | (17,831) | (316)   | 29,072    | 7,733    | (225) |      | 29,072    | 26,277    |
| 2015 | 6     | (1,964)                           | (106,290) | (61,943) | (5,774) | (178,877) | (45,176) | (164) |      | (178,877) | (400,187) |
| 2015 | 7     | (748)                             | (59,228)  | (30,664) | 11,751  | 96,193    | 15,299   | 329   |      | 96,193    | 32,933    |
| 2015 | 8     | (509)                             | (39,699)  | (19,609) | 2,859   | 23,517    | (1,675)  | 94    |      | 23,517    | (35,021)  |
| 2015 | 9     | 85                                | 10,633    | 2,905    | (3,543) | (72,609)  | (20,527) | 86    |      | (72,609)  | (82,969)  |
| 2015 | 10    | 649                               | 19,254    | 19,195   | 8,132   | (17,998)  | (11,180) | 992   |      | (17,998)  | 19,043    |
| 2015 | 11    | (1,156)                           | (29,820)  | 3,420    | (3,319) | (10,881)  | (3,314)  | (342) |      | (10,881)  | (45,413)  |
| 2015 | 12    | 3,856                             | 52,778    | 7,128    | (22)    | (104)     | (805)    | (3)   |      | (104)     | 62,827    |
|      |       | 9,216                             | 41,441    | (14,426) | 31,359  | (11,783)  | (41,039) | 3,027 | -    | (11,783)  | 17,796    |

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|      |       | NORMALIZED LOADS FOR JURISDICTIONAL ALLOCATION (MWH) |            |           |           |            |           |           |         |            |            |
|------|-------|--|------------|-----------|-----------|------------|-----------|-----------|---------|------------|------------|
|      |       | Non-FERC   |            |           |           |            |           |           | FERC    |            | Total      |
| Year | Month | CA   | OR         | WA        | E. WY     | UT         | ID        | W. WY     | UT      | UT         | Total      |
| 2015 | 1     | 80,309   | 1,371,029  | 453,901   | 730,409   | 2,233,335  | 291,729   | 165,023   | 17,279  | 2,216,056  | 5,325,736  |
| 2015 | 2     | 69,369   | 1,191,589  | 369,061   | 635,420   | 1,953,941  | 264,980   | 142,974   | 14,441  | 1,939,500  | 4,627,335  |
| 2015 | 3     | 70,109   | 1,240,467  | 370,349   | 674,220   | 2,022,242  | 276,887   | 158,363   | 16,263  | 2,005,979  | 4,812,637  |
| 2015 | 4     | 68,209   | 1,138,366  | 344,212   | 631,631   | 1,926,607  | 304,895   | 148,146   | 16,280  | 1,910,328  | 4,562,066  |
| 2015 | 5     | 76,082   | 1,108,293  | 317,846   | 654,608   | 2,037,048  | 311,987   | 147,772   | 16,794  | 2,020,254  | 4,653,636  |
| 2015 | 6     | 77,867   | 1,116,798  | 342,766   | 649,692   | 2,176,998  | 399,781   | 147,319   | 13,132  | 2,163,866  | 4,911,222  |
| 2015 | 7     | 81,141   | 1,255,298  | 400,365   | 687,430   | 2,559,827  | 440,512   | 152,048   | 1,645   | 2,558,182  | 5,576,620  |
| 2015 | 8     | 79,500   | 1,211,128  | 388,048   | 686,117   | 2,455,366  | 347,179   | 152,778   | 1,703   | 2,453,663  | 5,320,115  |
| 2015 | 9     | 66,299   | 1,086,185  | 356,878   | 635,677   | 2,029,140  | 282,757   | 145,886   | 1,453   | 2,027,687  | 4,602,821  |
| 2015 | 10    | 64,863   | 1,104,504  | 361,209   | 680,829   | 1,966,479  | 247,344   | 148,295   | 1,365   | 1,965,114  | 4,573,522  |
| 2015 | 11    | 70,854   | 1,216,841  | 387,199   | 683,567   | 2,006,609  | 265,038   | 146,638   | 1,612   | 2,004,998  | 4,776,746  |
| 2015 | 12    | 84,345   | 1,430,164  | 449,552   | 735,520   | 2,207,912  | 257,261   | 158,355   | 1,979   | 2,205,933  | 5,323,109  |
|      |       | 888,947  | 14,470,663 | 4,541,385 | 8,085,120 | 25,575,503 | 3,690,349 | 1,813,598 | 103,946 | 25,471,558 | 59,065,566 |

|             |         |          |          |          |  |         |         |         |          |           |
|-------------|---------|----------|----------|----------|--|---------|---------|---------|----------|-----------|
| SE Factor   | 1.5050% | 24.4993% | 7.6887%  | 13.6884% |  | 6.2479% | 3.0705% | 0.1760% | 43.1242% | 100.0000% |
| CAEW Factor | 4.4668% | 72.7133% | 22.8199% | 0.0000%  |  | 0.0000% | 0.0000% | 0.0000% | 0.0000%  | 100.0000% |
| CAEE Factor | 0.0000% | 0.0000%  | 0.0000%  | 20.6440% |  | 9.4227% | 4.6307% | 0.2654% | 65.0372% | 100.0000% |



PacifiCorp  
 Washington Results of Operations - December 2015  
 JAM INPUT TEMPLATE  
 WEST CONTROL AREA COINCIDENT PEAKS

= equals

| LOADS FOR JURISDICTIONAL ALLOCATION (CP) - Prior to Temperature Adjustment |     |      |          |        |       |        |        |       |       |     |           |         |
|--|-----|------|----------|--------|-------|--------|--------|-------|-------|-----|-----------|---------|
| Month  | Day | Time | Non-FERC |        |       |        |        |       | FERC  |     | NET UT    | Total   |
|  |     |      | CA       | OR     | WA    | E. WY  | UT     | ID    | W. WY | UT  |           |         |
| Jan-15   | 21  | 8    | 149      | 2,294  | 715   | 1,022  | 3,539  | 428   | 225   | 28  | 3,511     | 8,372   |
| Feb-15   | 23  | 8    | 135      | 2,322  | 693   | 982    | 3,344  | 431   | 216   | 26  | 3,318     | 8,123   |
| Mar-15   | 4   | 8    | 131      | 2,298  | 683   | 988    | 3,323  | 429   | 230   | 27  | 3,296     | 8,082   |
| Apr-15   | 15  | 8    | 129      | 2,144  | 588   | 843    | 3,245  | 458   | 203   | 29  | 3,216     | 7,610   |
| May-15   | 29  | 17   | 118      | 1,947  | 638   | 936    | 3,297  | 457   | 192   | 30  | 3,267     | 7,585   |
| Jun-15   | 30  | 17   | 152      | 2,474  | 833   | 1,082  | 5,245  | 690   | 219   | 18  | 5,226     | 10,694  |
| Jul-15   | 2   | 17   | 153      | 2,600  | 827   | 1,059  | 4,947  | 805   | 220   | 4   | 4,943     | 10,610  |
| Aug-15   | 19  | 17   | 124      | 2,423  | 777   | 1,053  | 4,607  | 585   | 211   | 3   | 4,604     | 9,780   |
| Sep-15   | 10  | 18   | 128      | 2,112  | 682   | 1,010  | 4,351  | 484   | 223   | 3   | 4,348     | 8,988   |
| Oct-15   | 27  | 8    | 110      | 1,890  | 544   | 967    | 3,889  | 401   | 208   | 3   | 3,887     | 8,010   |
| Nov-15   | 30  | 8    | 143      | 2,592  | 755   | 1,107  | 3,506  | 394   | 219   | 3   | 3,503     | 8,717   |
| Dec-15   | 1   | 8    | 139      | 2,462  | 750   | 1,060  | 3,592  | 371   | 219   | 3   | 3,588     | 8,593   |
|  |     |      | 1,611    | 27,559 | 8,485 | 12,109 | 46,884 | 5,932 | 2,585 | 176 | 46,707.22 | 105,164 |

+ plus

| Adjustment for Coincident System Peaks Temperature Adjustment |     |      |          |       |       |       |       |      |       |    |        |         |
|---|-----|------|----------|-------|-------|-------|-------|------|-------|----|--------|---------|
| Month   | Day | Time | Non-FERC |       |       |       |       |      | FERC  |    | NET UT | Total   |
|   |     |      | CA       | OR    | WA    | E. WY | UT    | ID   | W. WY | UT |        |         |
| Jan-15  | 21  | 8    | 4        | 129   | 52    | 2     | 47    | 5    | 0     | -  | 47     | 239     |
| Feb-15  | 23  | 8    | 8        | 260   | 93    | (6)   | 95    | 15   | (1)   | -  | 95     | 464     |
| Mar-15  | 4   | 8    | 6        | 52    | 17    | 5     | 26    | (4)  | 0     | -  | 26     | 103     |
| Apr-15  | 15  | 8    | 1        | 5     | 13    | (1)   | 32    | 43   | (0)   | -  | 32     | 92      |
| May-15  | 29  | 17   | (1)      | (31)  | (54)  | (1)   | 101   | 39   | (0)   | -  | 101    | 53      |
| Jun-15  | 30  | 17   | (4)      | (277) | (140) | 6     | (488) | (45) | 0     | -  | (488)  | (949)   |
| Jul-15  | 2   | 17   | (1)      | (96)  | (37)  | 24    | 72    | 20   | 1     | -  | 72     | (17)    |
| Aug-15  | 19  | 17   | (0)      | (74)  | (34)  | 1     | (11)  | (19) | 0     | -  | (11)   | (137)   |
| Sep-15  | 10  | 18   | (1)      | (33)  | (1)   | (29)  | (306) | (26) | (1)   | -  | (306)  | (396)   |
| Oct-15  | 27  | 8    | 4        | 138   | 127   | (8)   | (445) | (82) | (0)   | -  | (445)  | (267)   |
| Nov-15  | 30  | 8    | (11)     | (213) | (46)  | (20)  | (19)  | (17) | (2)   | -  | (19)   | (329)   |
| Dec-15  | 1   | 8    | 6        | 114   | 1     | (1)   | 14    | 2    | (0)   | -  | 14     | 135     |
|   |     |      | 11       | (25)  | (8)   | (29)  | (885) | (69) | (2)   | -  | (885)  | (1,008) |

= equals

| NORMALIZED LOADS FOR JURISDICTIONAL ALLOCATION (CP) |     |      |          |        |       |        |        |       |       |     |        |         |
|---|-----|------|----------|--------|-------|--------|--------|-------|-------|-----|--------|---------|
| Month   | Day | Time | Non-FERC |        |       |        |        |       | FERC  |     | NET UT | Total   |
|   |     |      | CA       | OR     | WA    | E. WY  | UT     | ID    | W. WY | UT  |        |         |
| Jan-15  | 21  | 8    | 153      | 2,423  | 767   | 1,024  | 3,586  | 433   | 226   | 28  | 3,558  | 8,611   |
| Feb-15  | 23  | 8    | 143      | 2,582  | 787   | 975    | 3,439  | 446   | 216   | 26  | 3,413  | 8,588   |
| Mar-15  | 4   | 8    | 137      | 2,350  | 700   | 993    | 3,348  | 425   | 230   | 27  | 3,322  | 8,185   |
| Apr-15  | 15  | 8    | 130      | 2,150  | 601   | 842    | 3,276  | 500   | 203   | 29  | 3,247  | 7,702   |
| May-15  | 29  | 17   | 117      | 1,916  | 584   | 935    | 3,398  | 496   | 192   | 30  | 3,368  | 7,637   |
| Jun-15  | 30  | 17   | 148      | 2,197  | 693   | 1,088  | 4,756  | 644   | 219   | 18  | 4,738  | 9,745   |
| Jul-15  | 2   | 17   | 152      | 2,504  | 790   | 1,083  | 5,019  | 825   | 221   | 4   | 5,015  | 10,593  |
| Aug-15  | 19  | 17   | 123      | 2,349  | 743   | 1,054  | 4,597  | 567   | 211   | 3   | 4,593  | 9,644   |
| Sep-15  | 10  | 18   | 127      | 2,079  | 681   | 981    | 4,044  | 458   | 222   | 3   | 4,042  | 8,592   |
| Oct-15  | 27  | 8    | 113      | 2,029  | 671   | 959    | 3,444  | 319   | 208   | 3   | 3,441  | 7,743   |
| Nov-15  | 30  | 8    | 132      | 2,379  | 710   | 1,087  | 3,487  | 377   | 217   | 3   | 3,484  | 8,389   |
| Dec-15  | 1   | 8    | 145      | 2,576  | 751   | 1,058  | 3,605  | 373   | 219   | 3   | 3,602  | 8,728   |
|   |     |      | 1,622    | 27,534 | 8,476 | 12,080 | 45,998 | 5,864 | 2,583 | 176 | 45,822 | 104,157 |

|      |         |          |          |          |  |         |         |         |          |         |           |
|------|---------|----------|----------|----------|--|---------|---------|---------|----------|---------|-----------|
| CACW | 4.3092% | 73.1671% | 22.5237% | 0.0000%  |  | 0.0000% | 0.0000% | 0.0000% | 0.0000%  | 0.0000% | 100.0000% |
| CACE | 0.0000% | 0.0000%  | 0.0000%  | 18.1588% |  | 8.8141% | 3.8825% | 0.2650% | 68.8795% |         | 100.0000% |
| CAGW | 4.3486% | 73.0536% | 22.5978% | 0.0000%  |  | 0.0000% | 0.0000% | 0.0000% | 0.0000%  | 0.0000% | 100.0000% |
| CAGE | 0.0000% | 0.0000%  | 0.0000%  | 18.7801% |  | 8.9663% | 4.0696% | 0.2651% | 67.9189% |         | 100.0000% |



PacifiCorp  
Washington Results of Operations - December 2015

|  | TOTAL           | California    | Oregon          | Washington    | Wyo-PP&L        | Utah            | Idaho-UP&L    | Wyo-UP&L      | FERC         | OTHER   | NON-UTILITY |
|--|-----------------|---------------|-----------------|---------------|-----------------|-----------------|---------------|---------------|--------------|---------|-------------|
| TOTAL GROSS PLANT (LESS SO FACTOR)               | 25,417,560,263  | 500,874,766   | 5,981,405,592   | 1,698,976,358 | 3,121,658,913   | 11,862,945,341  | 1,546,821,707 | 669,983,275   | 34,894,312   |         |             |
| <b>SO</b>  |                 |               |                 |               |                 |                 |               |               |              |         |             |
| <b>SYSTEM OVERHEAD FACTOR (SO)</b>               | 100.0000%       | 1.9706%       | 23.5326%        | 6.6843%       | 12.2815%        | 46.6722%        | 6.0856%       | 2.6359%       | 0.1373%      |         |             |
| <b>GROSS PLANT:</b>                              |                 |               |                 |               |                 |                 |               |               |              |         |             |
| PRODUCTION PLANT                                 | 11,964,055,895  | 150,859,362   | 2,534,406,762   | 783,982,653   | 1,595,389,686   | 5,769,523,287   | 761,661,217   | 345,711,593   | 22,521,336   |         | 0           |
| Washington Expedited Rate Filing - June 2015     | 5,685,379,289   | 62,376,330    | 1,047,877,034   | 324,144,158   | 798,343,437     | 2,887,216,675   | 381,154,198   | 172,997,424   | 11,270,034   |         | 0           |
| DISTRIBUTION PLANT                               | 6,281,928,648   | 250,588,336   | 1,910,123,307   | 453,642,230   | 565,379,714     | 2,670,558,933   | 314,793,203   | 116,842,925   | 0            |         | 0           |
| GENERAL PLANT                                    | 1,286,929,674   | 27,115,470    | 312,136,757     | 84,039,999    | 169,652,548     | 567,043,769     | 88,705,742    | 36,987,340    | 1,248,049    |         | 0           |
| INTANGIBLE PLANT                                 | 839,133,019     | 22,544,378    | 327,438,719     | 95,937,656    | 71,478,735      | 267,242,611     | 39,447,318    | 14,310,273    | 733,328      |         | 0           |
| TOTAL GROSS PLANT                                | 26,057,426,525  | 513,483,878   | 6,131,982,579   | 1,741,746,696 | 3,200,244,120   | 12,161,585,274  | 1,585,761,677 | 686,849,555   | 35,772,748   |         | 0           |
| <b>GPS</b>                                       |                 |               |                 |               |                 |                 |               |               |              |         |             |
| <b>GROSS PLANT-SYSTEM FACTOR</b>                 | 100.0000%       | 1.9706%       | 23.5326%        | 6.6843%       | 12.2815%        | 46.6722%        | 6.0856%       | 2.6359%       | 0.1373%      | 0.0000% |             |
| <b>ACCUMULATED DEPRECIATION AND AMORTIZATION</b> |                 |               |                 |               |                 |                 |               |               |              |         |             |
| PRODUCTION PLANT                                 | (3,966,410,874) | (56,511,563)  | (949,352,796)   | (293,664,535) | (500,534,042)   | (1,811,794,302) | (239,117,625) | (109,076,862) | (7,105,904)  | 746,755 |             |
| TRANSMISSION PLANT                               | (1,470,868,527) | (23,792,663)  | (399,699,008)   | (123,637,600) | (173,476,159)   | (627,397,083)   | (82,825,366)  | (37,591,688)  | (2,448,960)  | 0       |             |
| DISTRIBUTION PLANT                               | (2,530,788,885) | (118,438,823) | (922,197,809)   | (213,366,529) | (221,039,547)   | (873,755,447)   | (133,154,687) | (48,836,042)  | 0            | 0       |             |
| GENERAL PLANT                                    | (511,510,653)   | (9,389,617)   | (115,977,961)   | (36,696,967)  | (72,239,292)    | (226,557,166)   | (34,856,728)  | (15,246,753)  | (544,169)    | 0       |             |
| INTANGIBLE PLANT                                 | (533,193,161)   | (13,018,291)  | (179,070,628)   | (50,782,439)  | (51,075,230)    | (202,101,004)   | (26,463,890)  | (10,182,291)  | (499,387)    | 0       |             |
|  | (9,012,772,100) | (221,150,957) | (2,566,298,202) | (718,148,069) | (1,018,364,271) | (3,741,605,003) | (516,420,296) | (220,933,637) | (10,598,420) | 746,755 |             |
| NET PLANT  | 17,044,654,426  | 292,332,921   | 3,565,684,377   | 1,023,598,627 | 2,181,879,849   | 8,419,980,272   | 1,069,341,381 | 465,915,918   | 25,174,327   | 746,755 |             |
| <b>SNP</b>                                       |                 |               |                 |               |                 |                 |               |               |              |         |             |
| <b>SYSTEM NET PLANT FACTOR (SNP)</b>             | 100.0000%       | 1.7151%       | 20.9197%        | 6.0054%       | 12.8010%        | 49.3995%        | 6.2738%       | 2.7335%       | 0.1477%      | 0.0044% |             |
| <b>DISTRIBUTION:</b>                             |                 |               |                 |               |                 |                 |               |               |              |         |             |
| DISTRIBUTION PLANT - PACIFIC                     |                 |               |                 |               |                 |                 |               |               |              |         |             |
| S  | 3,179,733,588   | 250,588,336   | 1,910,123,307   | 453,642,230   | 565,379,714     | 0               | 0             | 0             | 0            |         |             |
| LESS ACCUMULATED DEPRECIATION                    |                 |               |                 |               |                 |                 |               |               |              |         |             |
| S  | (1,475,042,706) | (118,438,823) | (922,197,809)   | (213,366,529) | (221,039,547)   | 0               | 0             | 0             | 0            |         |             |
|  | 1,704,690,879   | 132,149,513   | 987,925,498     | 240,275,701   | 344,340,167     | 0               | 0             | 0             | 0            |         |             |
| <b>DNPDP</b>                                     |                 |               |                 |               |                 |                 |               |               |              |         |             |
| <b>DIVISION NET PLANT DISTRIBUTION PACIFIC</b>   | 100.0000%       | 7.7521%       | 57.9534%        | 14.0950%      | 20.1996%        | 0.0000%         | 0.0000%       | 0.0000%       | 0.0000%      |         |             |
| DISTRIBUTION PLANT - UTAH                        |                 |               |                 |               |                 |                 |               |               |              |         |             |
| S  | 3,102,195,061   | 0             | 0               | 0             | 0               | 2,670,558,933   | 314,793,203   | 116,842,925   | 0            |         |             |
| LESS ACCUMULATED DEPRECIATION                    |                 |               |                 |               |                 |                 |               |               |              |         |             |
| S  | (1,055,746,177) | 0             | 0               | 0             | 0               | (873,755,447)   | (133,154,687) | (48,836,042)  | 0            |         |             |
|  | 2,046,448,883   | 0             | 0               | 0             | 0               | 1,796,803,485   | 181,638,515   | 68,006,883    | 0            |         |             |
| <b>DNPDU</b>                                     |                 |               |                 |               |                 |                 |               |               |              |         |             |
| <b>DIVISION NET PLANT DISTRIBUTION UTAH</b>      | 100.0000%       | 0.0000%       | 0.0000%         | 0.0000%       | 0.0000%         | 87.8010%        | 8.8758%       | 3.3232%       | 0.0000%      |         |             |
| TOTAL NET DISTRIBUTION PLANT                     | 3,751,139,763   | 132,149,513   | 987,925,498     | 240,275,701   | 344,340,167     | 1,796,803,485   | 181,638,515   | 68,006,883    | 0            |         |             |
| <b>DNPD &amp; SNPD</b>                           |                 |               |                 |               |                 |                 |               |               |              |         |             |
| <b>SYSTEM NET PLANT DISTRIBUTION</b>             | 100.0000%       | 3.5229%       | 26.3367%        | 6.4054%       | 9.1796%         | 47.9002%        | 4.8422%       | 1.8130%       | 0.0000%      |         |             |

PacifiCorp  
Washington Results of Operations - December 2015

|                               | TOTAL | California | Oregon   | Washington | Wyo-PP&L | Utah    | Idaho-UP&L | Wyo-UP&L | FERC    | OTHER | NON-UTILITY |
|-------------------------------|-------|------------|----------|------------|----------|---------|------------|----------|---------|-------|-------------|
| Jim Bridger Plant Allocation: |       |            |          |            |          |         |            |          |         |       |             |
| West Control Area             |       | 99.43%     |          |            |          |         |            |          |         |       |             |
| East Control Area             |       | 0.57%      |          |            |          |         |            |          |         |       |             |
| JBG                           |       | 4.3239%    | 72.6391% | 22.4695%   | 0.1066%  | 0.3854% | 0.0509%    | 0.0231%  | 0.0015% |       |             |
| JBE                           |       | 4.4415%    | 72.3006% | 22.6904%   | 0.1171%  | 0.3691% | 0.0535%    | 0.0263%  | 0.0015% |       |             |

TRANSMISSION:

TRANSMISSION PLANT

|      |               |            |               |             |             |               |             |             |            |
|------|---------------|------------|---------------|-------------|-------------|---------------|-------------|-------------|------------|
| JBG  | 90,441,195    | 3,910,625  | 65,695,634    | 20,321,716  | 96,383      | 348,574       | 46,017      | 20,886      | 1,361      |
| DGU  | 0             | 0          | 0             | 0           | 0           | 0             | 0           | 0           | 0          |
| CAGW | 1,343,954,755 | 58,443,474 | 981,807,492   | 303,703,788 | 0           | 0             | 0           | 0           | 0          |
| CAGE | 4,249,515,387 | 0          | 0             | 0           | 798,063,140 | 2,886,225,917 | 381,023,297 | 172,936,912 | 11,266,121 |
| SG   | 1,467,952     | 22,231     | 373,907       | 118,653     | 183,913     | 642,184       | 84,884      | 39,627      | 2,552      |
|      | 5,685,379,289 | 62,376,330 | 1,047,877,034 | 324,144,158 | 798,343,437 | 2,887,216,675 | 381,154,198 | 172,997,424 | 11,270,034 |

LESS ACCUMULATED DEPRECIATION

|      |                 |              |               |               |               |               |              |              |             |
|------|-----------------|--------------|---------------|---------------|---------------|---------------|--------------|--------------|-------------|
| DGP  | 0               | 0            | 0             | 0             | 0             | 0             | 0            | 0            | 0           |
| JBG  | (47,029,764)    | (2,033,540)  | (34,161,979)  | (10,567,369)  | (50,120)      | (181,260)     | (23,929)     | (10,861)     | (708)       |
| CAGW | (500,678,422)   | (21,772,598) | (365,763,672) | (113,142,152) | 0             | 0             | 0            | 0            | 0           |
| CAGE | (924,050,135)   | 0            | 0             | 0             | (173,537,518) | (627,605,081) | (82,852,890) | (37,604,847) | (2,449,799) |
| SG   | 889,795         | 13,475       | 226,643       | 71,921        | 111,478       | 389,258       | 51,452       | 24,020       | 1,547       |
|      | (1,470,868,527) | (23,792,663) | (399,699,008) | (123,637,600) | (173,476,159) | (627,397,083) | (82,825,366) | (37,591,688) | (2,448,960) |

TOTAL NET TRANSMISSION PLANT

4,214,510,763 38,583,667 648,178,026 200,506,558 624,867,277 2,259,819,592 298,328,832 135,405,736 8,821,074

SNPT

SYSTEM NET PLANT TRANSMISSION

100.0000% 0.9155% 15.3797% 4.7575% 14.8266% 53.6200% 7.0786% 3.2128% 0.2093%

WRG 100.0000% 0.9155% 15.3798% 4.7574% 14.8264% 53.6202% 7.0786% 3.2128% 0.2093%

WRE 100.0000% 0.9404% 15.3081% 4.8042% 16.2979% 51.3451% 7.4389% 3.6558% 0.2095%

Total Electric Billings

1,961,943 46,947 591,725 134,197 129,284 966,815 76,754 16,222 0

CN

Customer System factor - CN

2.3929% 30.1602% 6.8400% 6.5896% 49.2784% 3.9121% 0.8268% 0.0000%

CIAC

Contributions in Aid of Construction

|                    | Customer Adv. |           |
|--------------------|---------------|-----------|
|                    | Received      | Factor %  |
| Oregon             | 26.3          | 26.3367%  |
| Washington - Other | 6.4           | 6.4054%   |
| Washington - SWIFT | -             | 0.0000%   |
| Idaho - PPL        | -             | 0.0000%   |
| Idaho - UPL        | 4.8           | 4.8422%   |
| Montana            | -             | 0.0000%   |
| Wyoming PPL        | 9.2           | 9.1796%   |
| Wyoming UPL        | 1.8           | 1.8130%   |
| California         | 3.5           | 3.5229%   |
| Utah               | 47.9          | 47.9002%  |
| Total              | 100           | 100.0000% |

PacifiCorp  
Washington Results of Operations - December 2015

|                        |       | TOTAL       | California  | Oregon      | Washington  | Wyo-PP&L    | Utah      | Idaho-UP&L | Wyo-UP&L | FERC    | OTHER   | NON-UTILITY |
|------------------------|-------|-------------|-------------|-------------|-------------|-------------|-----------|------------|----------|---------|---------|-------------|
| Account 904 Balance    |       | 10,227,550  | 420,312     | 3,800,379   | 1,314,641   | 1,049,790   | 3,705,783 | (63,382)   | 27       | 0       |         |             |
| <b>BADDEBT</b>         |       | 100.0000%   | 4.1096%     | 37.1583%    | 12.8539%    | 10.2643%    | 36.2333%  | -0.6197%   | 0.0003%  | 0.0000% |         |             |
| <b>Account 182.22</b>  |       |             |             |             |             |             |           |            |          |         |         |             |
| Pre-merger             | (101) | CAGW        | 17,094,202  | 743,362     | 12,487,932  | 3,862,908   | 0         | 0          | 0        | 0       | 0       | 0           |
|                        |       | (108) CAGW  | (8,434,030) | (366,764)   | (6,161,364) | (1,905,903) | 0         | 0          | 0        | 0       | 0       | 0           |
| Post-merger            | (101) | CAGW        | 3,485,613   | 151,576     | 2,546,366   | 787,671     | 0         | 0          | 0        | 0       | 0       | 0           |
|                        |       | (108) CAGW  | (240,609)   | (10,463)    | (175,774)   | (54,372)    | 0         | 0          | 0        | 0       | 0       | 0           |
|                        |       | (107) CAGW  | 1,776,549   | 77,342      | 1,299,294   | 401,912     | 0         | 0          | 0        | 0       | 0       | 0           |
|                        |       | (120) CAEW  | 1,975,759   | 88,254      | 1,436,639   | 450,866     | 0         | 0          | 0        | 0       | 0       | 0           |
|                        |       | (228) CAGW  | 7,220,849   | 314,007     | 5,275,091   | 1,631,751   | 0         | 0          | 0        | 0       | 0       | 0           |
|                        |       | (228) CAGW  | 1,472,376   | 64,028      | 1,075,624   | 332,724     | 0         | 0          | 0        | 0       | 0       | 0           |
|                        |       | (228) SNNP  | 3,531,000   | 153,550     | 2,579,523   | 797,927     | 0         | 0          | 0        | 0       | 0       | 0           |
|                        |       | (228) CAEW  | 1,743,025   | 77,858      | 1,267,410   | 397,756     | 0         | 0          | 0        | 0       | 0       | 0           |
| Total Acct 182.22      |       |             | 29,626,734  | 1,292,750   | 21,630,742  | 6,703,241   | 0         | 0          | 0        | 0       | 0       | 0           |
| Revised Study          | (228) | SNNP        | 112,680     | 4,900       | 82,317      | 25,463      | 0         | 0          | 0        | 0       | 0       | 0           |
|                        |       | (228) CAEW  | 941,950     | 42,075      | 684,923     | 214,952     | 0         | 0          | 0        | 0       | 0       | 0           |
| December 1993 Adj.     |       |             | 1,054,630   | 46,975      | 767,239     | 240,415     | 0         | 0          | 0        | 0       | 0       | 0           |
| Adjusted Acct 182.22   |       |             | 30,681,364  | 1,339,726   | 22,397,982  | 6,943,656   | 0         | 0          | 0        | 0       | 0       | 0           |
| <b>TROJP</b>           |       |             | 100.0000%   | 4.3666%     | 73.0019%    | 22.6315%    | 0.0000%   | 0.0000%    | 0.0000%  | 0.0000% | 0.0000% | 0.0000%     |
| Trojan Plant Allocator |       |             |             |             |             |             |           |            |          |         |         |             |
| <b>Account 228.42</b>  |       |             |             |             |             |             |           |            |          |         |         |             |
| Plant - Premerger      |       | CAGW        | 7,220,849   | 314,007     | 5,275,091   | 1,631,751   | 0         | 0          | 0        | 0       | 0       | 0           |
| - Postmerger           |       | CAGW        | 1,472,376   | 64,028      | 1,075,624   | 332,724     | 0         | 0          | 0        | 0       | 0       | 0           |
| Storage Facility       |       | CAEW        | 1,743,025   | 77,858      | 1,267,410   | 397,756     | 0         | 0          | 0        | 0       | 0       | 0           |
| Transition Costs       |       | SNNP        | 3,531,000   | 153,550     | 2,579,523   | 797,927     | 0         | 0          | 0        | 0       | 0       | 0           |
| Total Acct 228.42      |       |             | 13,967,250  | 609,443     | 10,197,648  | 3,160,158   | 0         | 0          | 0        | 0       | 0       | 0           |
| Transition Costs       |       | SNNP        | 112,680     | 4,900       | 82,317      | 25,463      | 0         | 0          | 0        | 0       | 0       | 0           |
| Storage Facility       |       | CAEW        | 941,950     | 42,075      | 684,923     | 214,952     | 0         | 0          | 0        | 0       | 0       | 0           |
| December 1993 Adj.     |       |             | 1,054,630   | 46,975      | 767,239     | 240,415     | 0         | 0          | 0        | 0       | 0       | 0           |
| Adjusted Acct 228.42   |       |             | 15,021,880  | 656,419     | 10,964,888  | 3,400,574   | 0         | 0          | 0        | 0       | 0       | 0           |
| <b>TROJD</b>           |       |             | 100.0000%   | 4.3698%     | 72.9928%    | 22.6375%    | 0.0000%   | 0.0000%    | 0.0000%  | 0.0000% | 0.0000% | 0.0000%     |
| <b>DITEXP:</b>         |       |             |             |             |             |             |           |            |          |         |         |             |
| Pre-Merger - PPL       |       |             |             |             |             |             |           |            |          |         |         |             |
| Prod / Hydro           | S     | (1,056,402) | (60,295)    | (417,111)   | (228,745)   | (260,185)   | (90,066)  | 0          | 0        | 0       | 0       | 0           |
| Transmission           | S     | (699,861)   | (26,627)    | (376,521)   | (102,071)   | (164,842)   | (29,800)  | 0          | 0        | 0       | 0       | 0           |
| Distribution           | S     | (3,922,740) | (223,775)   | (2,577,335) | (355,880)   | (765,750)   | 0         | 0          | 0        | 0       | 0       | 0           |
| General                | S     | 54,047      | 65          | 34,496      | 85          | 12,227      | 6,994     | 6          | 157      | 17      | 0       | 0           |
| Mining                 | S     | 721         | 12          | 187         | 57          | 101         | 297       | 41         | 24       | 2       | 0       | 0           |
| Malin                  | S     | 3,387,251   | 0           | 0           | 0           | 0           | 0         | 0          | 0        | 0       | 0       | 3,387,251   |
| Non Utility            | NUTIL | (388)       | 0           | (39)        | (349)       | 0           | 0         | 0          | 0        | 0       | 0       | 0           |
| Total PPL              |       | (2,237,372) | (310,620)   | (3,336,323) | (686,903)   | (1,178,449) | (112,575) | 47         | 181      | 19      | 0       | 3,387,251   |

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|  |       | TOTAL               | California        | Oregon             | Washington        | Wyo-PP&L          | Utah                | Idaho-UP&L         | Wyo-UP&L          | FERC             | OTHER          | NON-UTILITY       |
|--|-------|---------------------|-------------------|--------------------|-------------------|-------------------|---------------------|--------------------|-------------------|------------------|----------------|-------------------|
| <b>Pre-Merger - UPL</b>  |       |                     |                   |                    |                   |                   |                     |                    |                   |                  |                |                   |
| Prod / Hydro   | S     | (4,823,168)         | 0                 | 0                  | 0                 | 0                 | (3,707,663)         | (809,239)          | (270,040)         | (36,226)         | 0              | 0                 |
| Transmission   | S     | (2,083,110)         | 0                 | 0                  | 0                 | 0                 | (1,709,957)         | (267,589)          | (92,917)          | (12,647)         | 0              | 0                 |
| Distribution   | S     | (5,457,960)         | 15                | 134                | 31                | 30                | (4,681,868)         | (536,029)          | (240,273)         | 0                | 0              | 0                 |
| General  | S     | (59,061)            | (539)             | (349)              | (1,669)           | (324)             | (88,257)            | 21,820             | 9,908             | 349              | 0              | 0                 |
| Mining   | S     | 1,919               | 32                | 496                | 152               | 269               | 791                 | 109                | 63                | 7                | 0              | 0                 |
| <b>Total UPL</b>   |       | <b>(12,421,380)</b> | <b>(492)</b>      | <b>281</b>         | <b>(1,486)</b>    | <b>(25)</b>       | <b>(10,186,954)</b> | <b>(1,590,928)</b> | <b>(593,259)</b>  | <b>(48,517)</b>  | <b>0</b>       | <b>0</b>          |
| <b>Post-Merger (Vintage beginning 2006 and forward except for WCA which is 2007 and forward)</b> |       |                     |                   |                    |                   |                   |                     |                    |                   |                  |                |                   |
| Prod / Other Prod  | S     | 22,041,634          | 372,693           | 6,013,248          | 1,919,172         | 2,758,679         | 9,109,628           | 1,157,513          | 630,019           | 80,682           | 0              | 0                 |
| Cholla Unit 4  | S     | 3,422,708           | 57,585            | 973,127            | 0                 | 442,538           | 1,360,837           | 181,116            | 100,392           | 12,175           | 0              | 294,938           |
| Gadsby Unit 4, 5 & 6   | S     | 1,465,964           | 23,515            | 374,158            | 0                 | 155,202           | 685,807             | 65,398             | 27,891            | 6,637            | 0              | 127,356           |
| Hydro-PPL  | S     | 77,410              | (631)             | 3,732              | 9,340             | 3,053             | 47,208              | 9,102              | 4,933             | 673              | 0              | 0                 |
| Hydro-UPL  | S     | 309,559             | 5,214             | 85,691             | 26,009            | 38,973            | 128,143             | 15,816             | 8,580             | 1,133            | 0              | 0                 |
| Transmission   | S     | 13,008,951          | 184,063           | 3,876,777          | 1,066,791         | 1,709,461         | 5,212,884           | 566,921            | 343,357           | 48,697           | 0              | 0                 |
| Distribution   | S     | 87,154,330          | 2,855,544         | 24,991,969         | 5,828,569         | 6,355,775         | 41,301,473          | 4,318,893          | 1,511,951         | 0                | 0              | 156               |
| General/ Intangibles   | S     | 3,104,242           | 59,832            | 837,050            | 26,411            | 537,549           | 1,313,022           | 203,416            | 112,613           | 16,158           | 0              | (1,809)           |
| Mining   | S     | (979,619)           | (8,749)           | (382,296)          | (32,229)          | (172,141)         | (340,946)           | (18,572)           | (21,211)          | (3,475)          | 0              | 0                 |
| WCA - CAEE 2007+   | S     | 7,799,227           | 107,703           | 2,029,405          | 0                 | 1,100,841         | 3,264,010           | 370,239            | 257,954           | 26,738           | 0              | 642,337           |
| WCA - CAGE 2007+   | S     | 564,417,269         | 9,731,268         | 154,878,752        | 0                 | 70,704,915        | 234,453,239         | 28,187,740         | 15,689,571        | 2,071,777        | 0              | 48,700,007        |
| WCA - CAGW 2007+   | S     | 50,474,433          | 867,789           | 13,963,087         | 11,222,486        | 6,374,172         | 20,989,748          | 2,585,361          | 1,409,898         | 186,894          | 0              | (7,125,002)       |
| WCA_CAGW 2007+ -Marengo  | S     | 0                   | 0                 | 0                  | 0                 | 0                 | 0                   | 0                  | 0                 | 0                | 0              | 0                 |
| WCA_CAGW 2007+ -Goodnoe  | S     | 0                   | 0                 | 0                  | 0                 | 0                 | 0                   | 0                  | 0                 | 0                | 0              | 0                 |
| WCA - General 2007+  | S     | 23,000,572          | 556,083           | 7,031,086          | 2,028,958         | 2,756,159         | 8,726,628           | 1,269,523          | 545,788           | 32,115           | 0              | 54,232            |
| WCA - JBG 2007+  | S     | 16,198,410          | 291,155           | 4,501,126          | 3,398,213         | 2,054,780         | 6,825,260           | 817,511            | 456,101           | 60,206           | 0              | (2,205,942)       |
| Oregon Extra Book Depreciation   | S     | (4,112,460)         | 0                 | (4,112,460)        | 0                 | 0                 | 0                   | 0                  | 0                 | 0                | 0              | 0                 |
| Non Utility  | NUTIL | 26,426              | 0                 | 0                  | 0                 | 0                 | 0                   | 0                  | 0                 | 0                | 0              | 26,426            |
| <b>Total Post Merger</b>   |       | <b>787,409,056</b>  | <b>15,103,064</b> | <b>215,054,452</b> | <b>25,493,720</b> | <b>94,819,956</b> | <b>333,076,941</b>  | <b>39,729,977</b>  | <b>21,077,837</b> | <b>2,540,410</b> | <b>0</b>       | <b>40,512,699</b> |
| <b>Total Deferred Taxes</b>  |       | <b>772,750,304</b>  | <b>14,791,952</b> | <b>211,718,410</b> | <b>24,805,331</b> | <b>93,641,482</b> | <b>322,777,412</b>  | <b>38,139,096</b>  | <b>20,484,759</b> | <b>2,491,912</b> | <b>0</b>       | <b>43,899,950</b> |
| <b>Percentage of Total (DITEXP)</b>  |       | <b>100.0000%</b>    | <b>1.9142%</b>    | <b>27.3980%</b>    | <b>3.2100%</b>    | <b>12.1178%</b>   | <b>41.7699%</b>     | <b>4.9355%</b>     | <b>2.6509%</b>    | <b>0.3225%</b>   | <b>0.0000%</b> | <b>5.6810%</b>    |
| <b>DITBAL :</b>  |       |                     |                   |                    |                   |                   |                     |                    |                   |                  |                |                   |
| <b>Pre-Merger - PPL</b>  |       |                     |                   |                    |                   |                   |                     |                    |                   |                  |                |                   |
| Prod / Hydro   | S     | 42,724,405          | 1,534,194         | 23,660,206         | 6,176,965         | 9,708,582         | 1,644,458           | 0                  | 0                 | 0                | 0              | 0                 |
| Transmission   | S     | 17,577,756          | 672,032           | 9,568,925          | 2,824,535         | 3,943,673         | 768,591             | 0                  | 0                 | 0                | 0              | 0                 |
| Distribution   | S     | 20,834,796          | 2,428,744         | 11,213,063         | 3,861,184         | 3,333,805         | 0                   | 0                  | 0                 | 0                | 0              | 0                 |
| General  | S     | (340,826)           | 181               | (220,204)          | 3                 | (79,556)          | (39,874)            | (237)              | (1,015)           | (124)            | 0              | 0                 |
| Mining   | S     | 3,474               | 58                | 879                | 270               | 490               | 1,447               | 208                | 112               | 12               | 0              | 0                 |
| Malin  | S     | 0                   | 0                 | 0                  | 0                 | 0                 | 0                   | 0                  | 0                 | 0                | 0              | 0                 |
| Non Utility  | NUTIL | (16,148)            | 0                 | 0                  | 0                 | 0                 | 0                   | 0                  | 0                 | 0                | 0              | (16,148)          |
| <b>Total PPL</b>   |       | <b>80,783,457</b>   | <b>4,633,207</b>  | <b>44,222,869</b>  | <b>12,662,957</b> | <b>16,906,994</b> | <b>2,374,622</b>    | <b>(29)</b>        | <b>(903)</b>      | <b>(112)</b>     | <b>0</b>       | <b>(16,148)</b>   |
| <b>Pre-Merger - UPL</b>  |       |                     |                   |                    |                   |                   |                     |                    |                   |                  |                |                   |
| Prod / Hydro   | S     | 65,261,524          | 0                 | 0                  | 0                 | 0                 | 51,345,382          | 10,046,701         | 3,406,324         | 463,117          | 0              | 0                 |
| Transmission   | S     | 41,175,577          | 0                 | 0                  | 0                 | 0                 | 34,732,978          | 4,684,544          | 1,549,016         | 209,039          | 0              | 0                 |
| Distribution   | S     | 30,022,827          | 0                 | 0                  | 0                 | 0                 | 24,466,833          | 4,048,706          | 1,507,288         | 0                | 0              | 0                 |
| General  | S     | (717,525)           | (269)             | (84,815)           | (937)             | (34,776)          | (273,621)           | (225,393)          | (94,061)          | (3,653)          | 0              | 0                 |
| Mining   | S     | 8,895               | 144               | 2,250              | 691               | 1,255             | 3,703               | 533                | 288               | 31               | 0              | 0                 |
| <b>Total UPL</b>   |       | <b>135,751,298</b>  | <b>(125)</b>      | <b>(82,565)</b>    | <b>(246)</b>      | <b>(33,521)</b>   | <b>110,275,275</b>  | <b>18,555,091</b>  | <b>6,368,655</b>  | <b>688,534</b>   | <b>0</b>       | <b>0</b>          |

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|  | TOTAL        | California           | Oregon            | Washington           | Wyo-PP&L           | Utah               | Idaho-UP&L           | Wyo-UP&L           | FERC               | OTHER             | NON-UTILITY    |                   |
|--|--------------|----------------------|-------------------|----------------------|--------------------|--------------------|----------------------|--------------------|--------------------|-------------------|----------------|-------------------|
| Post-Merger (Vintages beginning 2006 and forward except for WCA which is 2007 and forward) |              |                      |                   |                      |                    |                    |                      |                    |                    |                   |                |                   |
| Prod / Other Prod  | S            | 479,644,261          | 8,634,472         | 137,279,459          | 38,406,952         | 60,920,414         | 195,634,290          | 25,998,824         | 11,039,480         | 1,730,370         | 0              |                   |
| Cholla Unit 4  | S            | 30,793,696           | 407,997           | 6,955,193            | 0                  | 3,781,360          | 12,484,496           | 1,345,282          | 1,116,477          | 98,516            | 4,614,395      |                   |
| Gadsby Unit 4, 5 & 6   | S            | 5,816,168            | 92,973            | 1,488,565            | 0                  | 727,769            | 2,526,251            | 329,296            | 154,836            | 22,658            | 473,790        |                   |
| Hydro-PPL  | S            | 39,398,249           | 780,857           | 11,736,533           | -3,272,475         | 5,005,996          | 15,621,938           | 2,039,002          | 834,397            | 127,051           | 0              |                   |
| Hydro-UPL  | S            | 12,101,337           | 247,121           | 3,625,271            | 1,053,503          | 1,487,417          | 4,778,733            | 622,751            | 252,266            | 36,275            | 0              |                   |
| Transmission   | S            | 272,129,805          | 5,140,508         | 79,676,799           | 21,957,394         | 33,981,646         | 110,115,057          | 14,568,531         | 5,793,397          | 896,473           | 0              |                   |
| Distribution   | S            | 675,230,929          | 32,401,688        | 250,382,004          | 55,429,042         | 69,353,497         | 410,214,780          | 43,483,726         | 13,959,472         | 0                 | 6,720          |                   |
| General/Intangibles  | S            | 75,274,365           | 1,776,069         | 23,898,132           | 5,739,059          | 9,243,437          | 28,651,589           | 4,221,007          | 1,609,158          | 135,909           | 5              |                   |
| Mining   | S            | (3,024,872)          | (38,729)          | (679,136)            | (215,055)          | (419,378)          | (1,362,279)          | (189,501)          | (109,785)          | (11,009)          | 0              |                   |
| WCA - CAEE 2007+   | S            | 2,055,850            | 32,675            | 513,719              | 0                  | 292,674            | 860,053              | 125,601            | 66,349             | 6,988             | 157,791        |                   |
| WCA - CAGE 2007+   | S            | 1,716,595,647        | 28,005,446        | 451,960,103          | 0                  | 220,901,144        | 722,434,419          | 95,011,658         | 47,899,399         | 6,481,788         | 144,101,690    |                   |
| WCA - CAGW 2007+   | S            | 402,197,223          | 6,669,472         | 109,565,434          | 87,394,494         | 52,436,933         | 170,671,715          | 22,568,332         | 10,991,844         | 1,549,660         | (59,650,461)   |                   |
| WCA_CAGW 2007+ -Marengo  | S            | 0                    | 0                 | 0                    | 0                  | 0                  | 0                    | 0                  | 0                  | 0                 | 0              |                   |
| WCA CAGW 2007+ -Goodnoe  | S            | 0                    | 0                 | 0                    | 0                  | 0                  | 0                    | 0                  | 0                  | 0                 | 0              |                   |
| WCA - General 2007+  | S            | 153,090,545          | 3,434,957         | 43,257,534           | 10,316,097         | 18,386,788         | 63,646,669           | 8,433,725          | 3,838,261          | 385,857           | 1,390,657      |                   |
| WCA - JBG 2007+  | S            | 116,578,868          | 1,913,316         | 31,041,580           | 25,127,492         | 15,134,853         | 50,005,615           | 6,519,552          | 3,254,754          | 443,346           | (16,861,640)   |                   |
| OREGON EXTRA BOOK DEPR   | S            | (46,752,810)         | 0                 | (46,752,810)         | 0                  | 0                  | 0                    | 0                  | 0                  | 0                 | 0              |                   |
| Non Utility  | NUTIL        | (1,411,872)          | 0                 | 0                    | 0                  | 0                  | 0                    | 0                  | 0                  | 0                 | (1,411,872)    |                   |
| <b>Total Post Merger</b>   |              | <b>4,129,717,389</b> | <b>89,478,822</b> | <b>1,103,948,410</b> | <b>248,481,453</b> | <b>491,214,550</b> | <b>1,786,291,326</b> | <b>225,077,766</b> | <b>100,500,105</b> | <b>11,903,882</b> | <b>0</b>       | <b>72,821,075</b> |
| <b>Total Deferred Taxes</b>  |              | <b>4,346,252,144</b> | <b>94,111,904</b> | <b>1,148,088,714</b> | <b>261,144,164</b> | <b>508,088,023</b> | <b>1,898,941,223</b> | <b>243,632,828</b> | <b>106,868,057</b> | <b>12,572,304</b> | <b>0</b>       | <b>72,804,927</b> |
| Percentage of Total (DITBAL)   |              | 100.0000%            | 2.1654%           | 26.4156%             | 6.0085%            | 11.6903%           | 43.6915%             | 5.6056%            | 2.4589%            | 0.2893%           | 0.0000%        | 1.6751%           |
| <b>TAXDEPR</b>   |              |                      |                   |                      |                    |                    |                      |                    |                    |                   |                |                   |
| Total Schedule M Differences (PowerTax)  |              | 1,137,695,628        | 23,536,963        | 296,556,497          | 66,661,503         | 133,677,431        | 502,780,145          | 61,731,140         | 27,816,968         | 3,071,125         | -              | 21,863,856        |
| <b>Total</b>   |              | <b>1,137,695,628</b> | <b>23,536,963</b> | <b>296,556,497</b>   | <b>66,661,503</b>  | <b>133,677,431</b> | <b>502,780,145</b>   | <b>61,731,140</b>  | <b>27,816,968</b>  | <b>3,071,125</b>  | <b>0</b>       | <b>21,863,856</b> |
| TAXDEPR Factor   |              | 100.0000%            | 2.0688%           | 26.0664%             | 5.8593%            | 11.7498%           | 44.1929%             | 5.4260%            | 2.4450%            | 0.2699%           | 0.0000%        | 1.9218%           |
| <b>SCHMD</b>   |              |                      |                   |                      |                    |                    |                      |                    |                    |                   |                |                   |
| Depreciation Expense :   |              |                      |                   |                      |                    |                    |                      |                    |                    |                   |                |                   |
| Steam  | Acct 403.1   | 236,067,363          | 1,618,411         | 27,188,123           | 8,410,137          | 37,344,354         | 135,057,287          | 17,829,503         | 8,092,364          | 527,184           | 0              | 0                 |
| Nuclear  | Acct 403.2   | 0                    | 0                 | 0                    | 0                  | 0                  | 0                    | 0                  | 0                  | 0                 | 0              | 0                 |
| Hydro  | Acct 403.3   | 34,325,122           | 1,197,657         | 20,119,759           | 6,223,671          | 1,274,048          | 4,607,645            | 608,275            | 276,081            | 17,986            | 0              | 0                 |
| Other  | Acct 403.4   | 126,968,710          | 1,740,733         | 29,243,039           | 9,045,787          | 16,327,257         | 59,048,152           | 7,795,205          | 3,538,048          | 230,489           | 0              | 0                 |
| Transmission   | Acct 403.5   | 98,935,040           | 1,110,853         | 18,661,529           | 5,772,661          | 13,782,821         | 49,845,596           | 6,580,337          | 2,986,674          | 194,569           | 0              | 0                 |
| Distribution   | Acct 403.6   | 138,874,436          | 7,255,153         | 48,111,315           | 12,628,986         | 14,652,761         | 46,794,669           | 6,003,149          | 3,428,405          | 0                 | 0              | 0                 |
| General  | Acct 403.7&8 | 39,033,469           | 812,417           | 10,497,305           | 2,901,805          | 5,047,237          | 16,301,134           | 2,427,739          | 1,009,573          | 36,259            | 0              | 0                 |
| Mining   | Acct 403.9   | 0                    | 0                 | 0                    | 0                  | 0                  | 0                    | 0                  | 0                  | 0                 | 0              | 0                 |
| Experimental   | Acct 403.4   | 0                    | 0                 | 0                    | 0                  | 0                  | 0                    | 0                  | 0                  | 0                 | 0              | 0                 |
| Postmerger Hydro Step 1 Adjustment   |              | 0                    | 0                 | 0                    | 0                  | 0                  | 0                    | 0                  | 0                  | 0                 | 0              | 0                 |
| <b>Total Depreciation Expense :</b>  |              | <b>674,204,141</b>   | <b>13,735,225</b> | <b>153,821,069</b>   | <b>44,983,048</b>  | <b>88,428,478</b>  | <b>311,654,482</b>   | <b>41,244,208</b>  | <b>19,331,145</b>  | <b>1,006,486</b>  | <b>0</b>       | <b>0</b>          |
| <b>SCHMDEXP</b>  |              | <b>100.0000%</b>     | <b>2.0373%</b>    | <b>22.8152%</b>      | <b>6.6720%</b>     | <b>13.1180%</b>    | <b>46.2255%</b>      | <b>6.1175%</b>     | <b>2.8673%</b>     | <b>0.1493%</b>    | <b>0.0000%</b> | <b>0.0000%</b>    |





Electric Operations Revenue  
 Twelve Months Ending - December 2015  
 Allocation Method - Factor West Control Area  
 (Allocated in Thousands)

| Primary Account      | Secondary Account   | Alloc  | Total              | Calif           | Oregon           | Wash             | Wyoming          | Utah             | Idaho           | FERC       | Other          |
|----------------------|---------------------|--------|--------------------|-----------------|------------------|------------------|------------------|------------------|-----------------|------------|----------------|
| 4118000              | GAINS-DISP OF ALLOW | 0      | 0                  | (0)             | (0)              | (0)              | (0)              | (0)              | (0)             | (0)        | (0)            |
| <b>4118000 Total</b> |                     |        | <b>(0)</b>         | <b>(0)</b>      | <b>(0)</b>       | <b>(0)</b>       | <b>(0)</b>       | <b>(0)</b>       | <b>(0)</b>      | <b>(0)</b> | <b>(0)</b>     |
| 4211000              | GAIN DISPOS PROP    | 554000 | (2)                | 0               | 0                | 0                | (1)              | (2)              | (0)             | (0)        | 0              |
| 4211000              | GAIN DISPOS PROP    | 554000 | 91                 | 0               | 91               | 0                | 0                | 0                | 0               | 0          | 0              |
| 4211000              | GAIN DISPOS PROP    | 554000 | (189)              | (4)             | (44)             | (13)             | (28)             | (88)             | (12)            | (0)        | 0              |
| 4211000              | GAIN DISPOS PROP    | 554000 | (1,327)            | 0               | 0                | 0                | 0                | (1,327)          | 0               | 0          | 0              |
| <b>4211000 Total</b> |                     |        | <b>(1,427)</b>     | <b>(4)</b>      | <b>46</b>        | <b>(13)</b>      | <b>(29)</b>      | <b>(1,417)</b>   | <b>(12)</b>     | <b>(0)</b> | <b>0</b>       |
| 4212000              | LOSS DISPOS PROP    | 554100 | 553                | 24              | 404              | 125              | 0                | 0                | 0               | 0          | 0              |
| 4212000              | LOSS DISPOS PROP    | 554100 | (0)                | 0               | (0)              | 0                | 0                | 0                | 0               | 0          | 0              |
| 4212000              | LOSS DISPOS PROP    | 554100 | 3                  | 0               | 1                | 0                | 0                | 1                | 0               | 0          | 0              |
| 4212000              | LOSS DISPOS PROP    | 554100 | 0                  | 0               | 0                | 0                | 0                | 0                | 0               | 0          | 0              |
| <b>4212000 Total</b> |                     |        | <b>555</b>         | <b>24</b>       | <b>404</b>       | <b>125</b>       | <b>0</b>         | <b>1</b>         | <b>0</b>        | <b>0</b>   | <b>0</b>       |
| 4401000              | RESIDENTIAL SALES   | 301100 | (46,796)           | (46,796)        | 0                | 0                | 0                | 0                | 0               | 0          | 0              |
| 4401000              | RESIDENTIAL SALES   | 301100 | (71,723)           | 0               | 0                | 0                | 0                | 0                | (71,723)        | 0          | 0              |
| 4401000              | RESIDENTIAL SALES   | 301100 | (607,283)          | 0               | (607,283)        | 0                | 0                | 0                | 0               | 0          | 0              |
| 4401000              | RESIDENTIAL SALES   | 301100 | (742,680)          | 0               | 0                | 0                | 0                | (742,680)        | 0               | 0          | 0              |
| 4401000              | RESIDENTIAL SALES   | 301100 | (142,659)          | 0               | 0                | (142,659)        | 0                | 0                | 0               | 0          | 0              |
| 4401000              | RESIDENTIAL SALES   | 301100 | (99,160)           | 0               | 0                | 0                | (99,160)         | 0                | 0               | 0          | 0              |
| 4401000              | RESIDENTIAL SALES   | 301100 | (12,798)           | 0               | 0                | 0                | (12,798)         | 0                | 0               | 0          | 0              |
| 4401000              | RESIDENTIAL SALES   | 301107 | 1,649              | 1,649           | 0                | 0                | 0                | 0                | 0               | 0          | 0              |
| 4401000              | RESIDENTIAL SALES   | 301107 | 60                 | 0               | 0                | 0                | 0                | 0                | 60              | 0          | 0              |
| 4401000              | RESIDENTIAL SALES   | 301107 | 2,861              | 0               | 2,861            | 0                | 0                | 0                | 0               | 0          | 0              |
| 4401000              | RESIDENTIAL SALES   | 301107 | 3,226              | 0               | 0                | 0                | 0                | 3,226            | 0               | 0          | 0              |
| 4401000              | RESIDENTIAL SALES   | 301107 | 5,546              | 0               | 0                | 5,546            | 0                | 0                | 0               | 0          | 0              |
| 4401000              | RESIDENTIAL SALES   | 301107 | 245                | 0               | 0                | 0                | 245              | 0                | 0               | 0          | 0              |
| 4401000              | RESIDENTIAL SALES   | 301108 | 397                | 0               | 397              | 0                | 0                | 0                | 0               | 0          | 0              |
| 4401000              | RESIDENTIAL SALES   | 301108 | (19,550)           | 0               | 0                | 0                | 0                | (19,550)         | 0               | 0          | 0              |
| 4401000              | RESIDENTIAL SALES   | 301108 | (832)              | 0               | 0                | (832)            | 0                | 0                | 0               | 0          | 0              |
| 4401000              | RESIDENTIAL SALES   | 301108 | (133)              | 0               | 0                | 0                | (133)            | 0                | 0               | 0          | 0              |
| 4401000              | RESIDENTIAL SALES   | 301109 | (464)              | (464)           | 0                | 0                | 0                | 0                | 0               | 0          | 0              |
| 4401000              | RESIDENTIAL SALES   | 301109 | 122                | 0               | 0                | 0                | 0                | 0                | 122             | 0          | 0              |
| 4401000              | RESIDENTIAL SALES   | 301109 | 1,350              | 0               | 1,350            | 0                | 0                | 0                | 0               | 0          | 0              |
| 4401000              | RESIDENTIAL SALES   | 301109 | 402                | 0               | 0                | 0                | 0                | 402              | 0               | 0          | 0              |
| 4401000              | RESIDENTIAL SALES   | 301109 | (1,425)            | 0               | 0                | (1,425)          | 0                | 0                | 0               | 0          | 0              |
| 4401000              | RESIDENTIAL SALES   | 301109 | 1,476              | 0               | 0                | 0                | 1,476            | 0                | 0               | 0          | 0              |
| 4401000              | RESIDENTIAL SALES   | 301109 | (32)               | 0               | 0                | 0                | (32)             | 0                | 0               | 0          | 0              |
| 4401000              | RESIDENTIAL SALES   | 301119 | (14)               | 0               | 0                | 0                | 0                | 0                | (14)            | 0          | 0              |
| 4401000              | RESIDENTIAL SALES   | 301119 | (32)               | 0               | (32)             | 0                | 0                | 0                | 0               | 0          | 0              |
| 4401000              | RESIDENTIAL SALES   | 301119 | (35)               | 0               | 0                | 0                | 0                | (35)             | 0               | 0          | 0              |
| 4401000              | RESIDENTIAL SALES   | 301119 | (1)                | 0               | 0                | (1)              | 0                | 0                | 0               | 0          | 0              |
| 4401000              | RESIDENTIAL SALES   | 301119 | (22)               | 0               | 0                | 0                | (22)             | 0                | 0               | 0          | 0              |
| 4401000              | RESIDENTIAL SALES   | 301165 | (3,076)            | (3,076)         | 0                | 0                | 0                | 0                | 0               | 0          | (3,076)        |
| 4401000              | RESIDENTIAL SALES   | 301170 | (1,379)            | (1,379)         | 0                | 0                | 0                | 0                | 0               | 0          | 0              |
| 4401000              | RESIDENTIAL SALES   | 301170 | (1,500)            | 0               | 0                | 0                | 0                | 0                | (1,500)         | 0          | 0              |
| 4401000              | RESIDENTIAL SALES   | 301170 | (12,392)           | 0               | (12,392)         | 0                | 0                | 0                | 0               | 0          | 0              |
| 4401000              | RESIDENTIAL SALES   | 301170 | (27,000)           | 0               | 0                | 0                | 0                | (27,000)         | 0               | 0          | 0              |
| 4401000              | RESIDENTIAL SALES   | 301170 | (4,299)            | 0               | 0                | (4,299)          | 0                | 0                | 0               | 0          | 0              |
| 4401000              | RESIDENTIAL SALES   | 301170 | (1,698)            | 0               | 0                | 0                | (1,698)          | 0                | 0               | 0          | 0              |
| 4401000              | RESIDENTIAL SALES   | 301171 | 0                  | 0               | 0                | 0                | 0                | 0                | 0               | 0          | 0              |
| 4401000              | RESIDENTIAL SALES   | 301171 | 0                  | 0               | 0                | 0                | 0                | 0                | 0               | 0          | 0              |
| 4401000              | RESIDENTIAL SALES   | 301171 | (15)               | 0               | 0                | 0                | (15)             | 0                | 0               | 0          | 0              |
| 4401000              | RESIDENTIAL SALES   | 301180 | (2,061)            | 0               | 0                | 0                | 0                | 0                | 0               | 0          | (2,061)        |
| <b>4401000 Total</b> |                     |        | <b>(1,781,723)</b> | <b>(46,991)</b> | <b>(615,099)</b> | <b>(143,669)</b> | <b>(112,136)</b> | <b>(785,636)</b> | <b>(73,054)</b> | <b>0</b>   | <b>(5,137)</b> |
| 4421000              | COMMERCIAL SALES    | 301200 | (35,121)           | (35,121)        | 0                | 0                | 0                | 0                | 0               | 0          | 0              |
| 4421000              | COMMERCIAL SALES    | 301200 | (40,806)           | 0               | 0                | 0                | 0                | 0                | (40,806)        | 0          | 0              |
| 4421000              | COMMERCIAL SALES    | 301200 | (453,872)          | 0               | (453,872)        | 0                | 0                | 0                | 0               | 0          | 0              |
| 4421000              | COMMERCIAL SALES    | 301200 | (714,819)          | 0               | 0                | 0                | 0                | (714,819)        | 0               | 0          | 0              |



Electric Operations Revenue  
 Twelve Months Ending - December 2015  
 Allocation Method - Factor West Control Area  
 (Allocated in Thousands)

| Primary Account      | Secondary Account  | Alloc  | Total                                    | Calif | Oregon             | Wash            | Wyoming          | Utah             | Idaho            | FERC             | Other           |          |                |
|----------------------|--------------------|--------|--|-------|--------------------|-----------------|------------------|------------------|------------------|------------------|-----------------|----------|----------------|
| 4421000              | COMMERCIAL SALES   | 301200 | COMMERCIAL SALES                         | WA    | (127,458)          | 0               | 0                | (127,458)        | 0                | 0                | 0               |          |                |
| 4421000              | COMMERCIAL SALES   | 301200 | COMMERCIAL SALES                         | WYP   | (115,033)          | 0               | 0                | 0                | (115,033)        | 0                | 0               |          |                |
| 4421000              | COMMERCIAL SALES   | 301200 | COMMERCIAL SALES                         | WYU   | (11,501)           | 0               | 0                | 0                | (11,501)         | 0                | 0               |          |                |
| 4421000              | COMMERCIAL SALES   | 301207 | Commercial Revenue Acctg Adjustments     | CA    | 1,129              | 1,129           | 0                | 0                | 0                | 0                | 0               |          |                |
| 4421000              | COMMERCIAL SALES   | 301207 | Commercial Revenue Acctg Adjustments     | IDU   | 36                 | 0               | 0                | 0                | 0                | 36               | 0               |          |                |
| 4421000              | COMMERCIAL SALES   | 301207 | Commercial Revenue Acctg Adjustments     | OR    | 2,462              | 0               | 2,462            | 0                | 0                | 0                | 0               |          |                |
| 4421000              | COMMERCIAL SALES   | 301207 | Commercial Revenue Acctg Adjustments     | UT    | 2,462              | 0               | 0                | 0                | 2,462            | 0                | 0               |          |                |
| 4421000              | COMMERCIAL SALES   | 301207 | Commercial Revenue Acctg Adjustments     | WA    | 4,959              | 0               | 0                | 4,959            | 0                | 0                | 0               |          |                |
| 4421000              | COMMERCIAL SALES   | 301207 | Commercial Revenue Acctg Adjustments     | WYP   | 315                | 0               | 0                | 0                | 315              | 0                | 0               |          |                |
| 4421000              | COMMERCIAL SALES   | 301208 | Commercial Revenue Adj - Deferred NPC Me | OR    | 299                | 0               | 299              | 0                | 0                | 0                | 0               |          |                |
| 4421000              | COMMERCIAL SALES   | 301208 | Commercial Revenue Adj - Deferred NPC Me | UT    | (20,304)           | 0               | 0                | 0                | (20,304)         | 0                | 0               |          |                |
| 4421000              | COMMERCIAL SALES   | 301208 | Commercial Revenue Adj - Deferred NPC Me | WA    | (794)              | 0               | (794)            | 0                | 0                | 0                | 0               |          |                |
| 4421000              | COMMERCIAL SALES   | 301208 | Commercial Revenue Adj - Deferred NPC Me | WYP   | (190)              | 0               | 0                | (190)            | 0                | 0                | 0               |          |                |
| 4421000              | COMMERCIAL SALES   | 301209 | UNBILLED REVENUE - COMMERCIAL            | CA    | (462)              | (462)           | 0                | 0                | 0                | 0                | 0               |          |                |
| 4421000              | COMMERCIAL SALES   | 301209 | UNBILLED REVENUE - COMMERCIAL            | IDU   | 650                | 0               | 0                | 0                | 0                | 650              | 0               |          |                |
| 4421000              | COMMERCIAL SALES   | 301209 | UNBILLED REVENUE - COMMERCIAL            | OR    | (480)              | 0               | (480)            | 0                | 0                | 0                | 0               |          |                |
| 4421000              | COMMERCIAL SALES   | 301209 | UNBILLED REVENUE - COMMERCIAL            | UT    | (1,443)            | 0               | 0                | 0                | (1,443)          | 0                | 0               |          |                |
| 4421000              | COMMERCIAL SALES   | 301209 | UNBILLED REVENUE - COMMERCIAL            | WA    | (1,018)            | 0               | (1,018)          | 0                | 0                | 0                | 0               |          |                |
| 4421000              | COMMERCIAL SALES   | 301209 | UNBILLED REVENUE - COMMERCIAL            | WYP   | (469)              | 0               | 0                | (469)            | 0                | 0                | 0               |          |                |
| 4421000              | COMMERCIAL SALES   | 301209 | UNBILLED REVENUE - COMMERCIAL            | WYU   | 91                 | 0               | 0                | 0                | 91               | 0                | 0               |          |                |
| 4421000              | COMMERCIAL SALES   | 301265 | Solar Feed-In Revenue - Commercial       | OTHER | (2,401)            | 0               | 0                | 0                | 0                | 0                | (2,401)         |          |                |
| 4421000              | COMMERCIAL SALES   | 301270 | DSM Revenue - Commercial                 | CA    | (878)              | (878)           | 0                | 0                | 0                | 0                | 0               |          |                |
| 4421000              | COMMERCIAL SALES   | 301270 | DSM Revenue - Commercial                 | IDU   | (849)              | 0               | 0                | 0                | (849)            | 0                | 0               |          |                |
| 4421000              | COMMERCIAL SALES   | 301270 | DSM Revenue - Commercial                 | OR    | (8,338)            | 0               | (8,338)          | 0                | 0                | 0                | 0               |          |                |
| 4421000              | COMMERCIAL SALES   | 301270 | DSM Revenue - Commercial                 | UT    | (26,097)           | 0               | 0                | 0                | (26,097)         | 0                | 0               |          |                |
| 4421000              | COMMERCIAL SALES   | 301270 | DSM Revenue - Commercial                 | WA    | (3,998)            | 0               | (3,998)          | 0                | 0                | 0                | 0               |          |                |
| 4421000              | COMMERCIAL SALES   | 301271 | DSM Revenue - Small Commercial           | IDU   | 0                  | 0               | 0                | 0                | 0                | 0                | 0               |          |                |
| 4421000              | COMMERCIAL SALES   | 301271 | DSM Revenue - Small Commercial           | UT    | 1                  | 0               | 0                | 0                | 1                | 0                | 0               |          |                |
| 4421000              | COMMERCIAL SALES   | 301271 | DSM Revenue - Small Commercial           | WYP   | (1,450)            | 0               | 0                | (1,450)          | 0                | 0                | 0               |          |                |
| 4421000              | COMMERCIAL SALES   | 301272 | DSM Revenue - Large Commercial           | WYP   | (66)               | 0               | 0                | (66)             | 0                | 0                | 0               |          |                |
| 4421000              | COMMERCIAL SALES   | 301280 | Blue Sky Revenue - Commercial            | OTHER | (983)              | 0               | 0                | 0                | 0                | 0                | (983)           |          |                |
| <b>4421000 Total</b> |                    |        |  |       | <b>(1,556,425)</b> | <b>(35,332)</b> | <b>(459,929)</b> | <b>(128,308)</b> | <b>(128,302)</b> | <b>(760,201)</b> | <b>(40,970)</b> | <b>0</b> | <b>(3,384)</b> |
| 4422000              | IND SLS/EXCL IRRIG | 301300 | INDUSTRIAL SALES (EXCLUDING IRRIGATION)  | CA    | (6,792)            | (6,792)         | 0                | 0                | 0                | 0                | 0               |          |                |
| 4422000              | IND SLS/EXCL IRRIG | 301300 | INDUSTRIAL SALES (EXCLUDING IRRIGATION)  | IDU   | (20,783)           | 0               | 0                | 0                | (20,783)         | 0                | 0               |          |                |
| 4422000              | IND SLS/EXCL IRRIG | 301300 | INDUSTRIAL SALES (EXCLUDING IRRIGATION)  | OR    | (151,057)          | 0               | (151,057)        | 0                | 0                | 0                | 0               |          |                |
| 4422000              | IND SLS/EXCL IRRIG | 301300 | INDUSTRIAL SALES (EXCLUDING IRRIGATION)  | UT    | (363,055)          | 0               | 0                | 0                | (363,055)        | 0                | 0               |          |                |
| 4422000              | IND SLS/EXCL IRRIG | 301300 | INDUSTRIAL SALES (EXCLUDING IRRIGATION)  | WA    | (52,410)           | 0               | (52,410)         | 0                | 0                | 0                | 0               |          |                |
| 4422000              | IND SLS/EXCL IRRIG | 301300 | INDUSTRIAL SALES (EXCLUDING IRRIGATION)  | WYP   | (339,856)          | 0               | 0                | (339,856)        | 0                | 0                | 0               |          |                |
| 4422000              | IND SLS/EXCL IRRIG | 301300 | INDUSTRIAL SALES (EXCLUDING IRRIGATION)  | WYU   | (108,991)          | 0               | 0                | (108,991)        | 0                | 0                | 0               |          |                |
| 4422000              | IND SLS/EXCL IRRIG | 301304 | SPECIAL CONTRACTS-SITUS                  | IDU   | (93,499)           | 0               | 0                | 0                | (93,499)         | 0                | 0               |          |                |
| 4422000              | IND SLS/EXCL IRRIG | 301304 | SPECIAL CONTRACTS-SITUS                  | UT    | (127,716)          | 0               | 0                | 0                | (127,716)        | 0                | 0               |          |                |
| 4422000              | IND SLS/EXCL IRRIG | 301307 | Industrial Revenue Acctg Adjustments     | CA    | 212                | 212             | 0                | 0                | 0                | 0                | 0               |          |                |
| 4422000              | IND SLS/EXCL IRRIG | 301307 | Industrial Revenue Acctg Adjustments     | IDU   | 13                 | 0               | 0                | 0                | 0                | 13               | 0               |          |                |
| 4422000              | IND SLS/EXCL IRRIG | 301307 | Industrial Revenue Acctg Adjustments     | OR    | 1,663              | 0               | 1,663            | 0                | 0                | 0                | 0               |          |                |
| 4422000              | IND SLS/EXCL IRRIG | 301307 | Industrial Revenue Acctg Adjustments     | UT    | 2,653              | 0               | 0                | 0                | 2,653            | 0                | 0               |          |                |
| 4422000              | IND SLS/EXCL IRRIG | 301307 | Industrial Revenue Acctg Adjustments     | WA    | 2,112              | 0               | 2,112            | 0                | 0                | 0                | 0               |          |                |
| 4422000              | IND SLS/EXCL IRRIG | 301307 | Industrial Revenue Acctg Adjustments     | WYP   | 1,216              | 0               | 0                | 1,216            | 0                | 0                | 0               |          |                |
| 4422000              | IND SLS/EXCL IRRIG | 301308 | Industrial Revenue Adj - Deferred NPC Me | OR    | 99                 | 0               | 99               | 0                | 0                | 0                | 0               |          |                |
| 4422000              | IND SLS/EXCL IRRIG | 301308 | Industrial Revenue Adj - Deferred NPC Me | UT    | (12,544)           | 0               | 0                | 0                | (12,544)         | 0                | 0               |          |                |
| 4422000              | IND SLS/EXCL IRRIG | 301308 | Industrial Revenue Adj - Deferred NPC Me | WA    | (429)              | 0               | (429)            | 0                | 0                | 0                | 0               |          |                |
| 4422000              | IND SLS/EXCL IRRIG | 301308 | Industrial Revenue Adj - Deferred NPC Me | WYP   | (891)              | 0               | 0                | (891)            | 0                | 0                | 0               |          |                |
| 4422000              | IND SLS/EXCL IRRIG | 301309 | UNBILLED REVENUE - INDUSTRIAL            | CA    | 5                  | 5               | 0                | 0                | 0                | 0                | 0               |          |                |
| 4422000              | IND SLS/EXCL IRRIG | 301309 | UNBILLED REVENUE - INDUSTRIAL            | IDU   | 2,062              | 0               | 0                | 0                | 0                | 2,062            | 0               |          |                |
| 4422000              | IND SLS/EXCL IRRIG | 301309 | UNBILLED REVENUE - INDUSTRIAL            | OR    | (448)              | 0               | (448)            | 0                | 0                | 0                | 0               |          |                |
| 4422000              | IND SLS/EXCL IRRIG | 301309 | UNBILLED REVENUE - INDUSTRIAL            | UT    | (1,299)            | 0               | 0                | 0                | (1,299)          | 0                | 0               |          |                |
| 4422000              | IND SLS/EXCL IRRIG | 301309 | UNBILLED REVENUE - INDUSTRIAL            | WA    | (508)              | 0               | (508)            | 0                | 0                | 0                | 0               |          |                |
| 4422000              | IND SLS/EXCL IRRIG | 301309 | UNBILLED REVENUE - INDUSTRIAL            | WYP   | 581                | 0               | 0                | 0                | 581              | 0                | 0               |          |                |





Electric Operations Revenue  
 Twelve Months Ending - December 2015  
 Allocation Method - Factor West Control Area  
 (Allocated in Thousands)

| Primary Account      |                    | Secondary Account | Alloc                                    | Total | Calif              | Oregon          | Wash             | Wyoming         | Utah             | Idaho            | FERC             | Other    |
|----------------------|--------------------|-------------------|--|-------|--------------------|-----------------|------------------|-----------------|------------------|------------------|------------------|----------|
| 4422000              | IND SLS/EXCL IRRIG | 301309            | UNBILLED REVENUE - INDUSTRIAL            | WYU   | 211                | 0               | 0                | 211             | 0                | 0                | 0                | 0        |
| 4422000              | IND SLS/EXCL IRRIG | 301365            | Solar Feed-In Revenue - Industrial       | OTHER | (2,108)            | 0               | 0                | 0               | 0                | 0                | 0                | (2,108)  |
| 4422000              | IND SLS/EXCL IRRIG | 301370            | DSM Revenue - Industrial                 | CA    | (163)              | (163)           | 0                | 0               | 0                | 0                | 0                | 0        |
| 4422000              | IND SLS/EXCL IRRIG | 301370            | DSM Revenue - Industrial                 | IDU   | (286)              | 0               | 0                | 0               | 0                | (286)            | 0                | 0        |
| 4422000              | IND SLS/EXCL IRRIG | 301370            | DSM Revenue - Industrial                 | OR    | (760)              | 0               | (760)            | 0               | 0                | 0                | 0                | 0        |
| 4422000              | IND SLS/EXCL IRRIG | 301370            | DSM Revenue - Industrial                 | UT    | (13,335)           | 0               | 0                | 0               | (13,335)         | 0                | 0                | 0        |
| 4422000              | IND SLS/EXCL IRRIG | 301370            | DSM Revenue - Industrial                 | WA    | (1,627)            | 0               | (1,627)          | 0               | 0                | 0                | 0                | 0        |
| 4422000              | IND SLS/EXCL IRRIG | 301371            | DSM Revenue - Small Industrial           | UT    | 3                  | 0               | 0                | 0               | 3                | 0                | 0                | 0        |
| 4422000              | IND SLS/EXCL IRRIG | 301371            | DSM Revenue - Small Industrial           | WYP   | (366)              | 0               | 0                | (366)           | 0                | 0                | 0                | 0        |
| 4422000              | IND SLS/EXCL IRRIG | 301372            | DSM Revenue - Large Industrial           | WYP   | (2,063)            | 0               | 0                | (2,063)         | 0                | 0                | 0                | 0        |
| 4422000              | IND SLS/EXCL IRRIG | 301380            | Blue Sky Revenue - Industrial            | OTHER | (522)              | 0               | 0                | 0               | 0                | 0                | 0                | (522)    |
| <b>4422000 Total</b> |                    |                   |  |       | <b>(1,290,680)</b> | <b>(6,738)</b>  | <b>(150,504)</b> | <b>(52,862)</b> | <b>(450,159)</b> | <b>(515,293)</b> | <b>(112,494)</b> | <b>0</b> |
| 4423000              | INDUST SALES-IRRIG | 301450            | INDUSTRIAL SALES - IRRIGATION            | CA    | (14,272)           | (14,272)        | 0                | 0               | 0                | 0                | 0                | 0        |
| 4423000              | INDUST SALES-IRRIG | 301450            | INDUSTRIAL SALES - IRRIGATION            | IDU   | (56,847)           | 0               | 0                | 0               | 0                | (56,847)         | 0                | 0        |
| 4423000              | INDUST SALES-IRRIG | 301450            | INDUSTRIAL SALES - IRRIGATION            | OR    | (33,696)           | 0               | (33,696)         | 0               | 0                | 0                | 0                | 0        |
| 4423000              | INDUST SALES-IRRIG | 301450            | INDUSTRIAL SALES - IRRIGATION            | UT    | (18,655)           | 0               | 0                | 0               | (18,655)         | 0                | 0                | 0        |
| 4423000              | INDUST SALES-IRRIG | 301450            | INDUSTRIAL SALES - IRRIGATION            | WA    | (17,173)           | 0               | (17,173)         | 0               | 0                | 0                | 0                | 0        |
| 4423000              | INDUST SALES-IRRIG | 301450            | INDUSTRIAL SALES - IRRIGATION            | WYP   | (1,699)            | 0               | 0                | (1,699)         | 0                | 0                | 0                | 0        |
| 4423000              | INDUST SALES-IRRIG | 301450            | INDUSTRIAL SALES - IRRIGATION            | WYU   | (431)              | 0               | 0                | (431)           | 0                | 0                | 0                | 0        |
| 4423000              | INDUST SALES-IRRIG | 301457            | Irrigation Revenue Acctg Adjustments     | CA    | 435                | 435             | 0                | 0               | 0                | 0                | 0                | 0        |
| 4423000              | INDUST SALES-IRRIG | 301457            | Irrigation Revenue Acctg Adjustments     | IDU   | 44                 | 0               | 0                | 0               | 0                | 0                | 44               | 0        |
| 4423000              | INDUST SALES-IRRIG | 301457            | Irrigation Revenue Acctg Adjustments     | OR    | 91                 | 0               | 91               | 0               | 0                | 0                | 0                | 0        |
| 4423000              | INDUST SALES-IRRIG | 301457            | Irrigation Revenue Acctg Adjustments     | UT    | 67                 | 0               | 0                | 0               | 67               | 0                | 0                | 0        |
| 4423000              | INDUST SALES-IRRIG | 301457            | Irrigation Revenue Acctg Adjustments     | WA    | 673                | 0               | 673              | 0               | 0                | 0                | 0                | 0        |
| 4423000              | INDUST SALES-IRRIG | 301457            | Irrigation Revenue Acctg Adjustments     | WYP   | 3                  | 0               | 0                | 3               | 0                | 0                | 0                | 0        |
| 4423000              | INDUST SALES-IRRIG | 301458            | Irrigation Revenue Adj - Deferred NPC Me | OR    | (1)                | 0               | (1)              | 0               | 0                | 0                | 0                | 0        |
| 4423000              | INDUST SALES-IRRIG | 301458            | Irrigation Revenue Adj - Deferred NPC Me | WA    | (87)               | 0               | (87)             | 0               | 0                | 0                | 0                | 0        |
| 4423000              | INDUST SALES-IRRIG | 301459            | UNBILLED REVENUE - IRRIGATION/FARM       | CA    | (3)                | (3)             | 0                | 0               | 0                | 0                | 0                | 0        |
| 4423000              | INDUST SALES-IRRIG | 301459            | UNBILLED REVENUE - IRRIGATION/FARM       | IDU   | 5                  | 0               | 0                | 0               | 5                | 0                | 0                | 0        |
| 4423000              | INDUST SALES-IRRIG | 301459            | UNBILLED REVENUE - IRRIGATION/FARM       | OR    | (8)                | 0               | (8)              | 0               | 0                | 0                | 0                | 0        |
| 4423000              | INDUST SALES-IRRIG | 301459            | UNBILLED REVENUE - IRRIGATION/FARM       | UT    | (3)                | 0               | 0                | 0               | (3)              | 0                | 0                | 0        |
| 4423000              | INDUST SALES-IRRIG | 301459            | UNBILLED REVENUE - IRRIGATION/FARM       | WA    | 6                  | 0               | 0                | 6               | 0                | 0                | 0                | 0        |
| 4423000              | INDUST SALES-IRRIG | 301459            | UNBILLED REVENUE - IRRIGATION/FARM       | WYP   | 3                  | 0               | 0                | 3               | 0                | 0                | 0                | 0        |
| 4423000              | INDUST SALES-IRRIG | 301465            | Solar Feed-In Revenue - Irrigation       | OTHER | (71)               | 0               | 0                | 0               | 0                | 0                | 0                | (71)     |
| 4423000              | INDUST SALES-IRRIG | 301470            | DSM Revenue - Irrigation                 | CA    | (335)              | (335)           | 0                | 0               | 0                | 0                | 0                | 0        |
| 4423000              | INDUST SALES-IRRIG | 301470            | DSM Revenue - Irrigation                 | IDU   | (1,190)            | 0               | 0                | 0               | 0                | (1,190)          | 0                | 0        |
| 4423000              | INDUST SALES-IRRIG | 301470            | DSM Revenue - Irrigation                 | OR    | (522)              | 0               | (522)            | 0               | 0                | 0                | 0                | 0        |
| 4423000              | INDUST SALES-IRRIG | 301470            | DSM Revenue - Irrigation                 | UT    | (688)              | 0               | 0                | 0               | (688)            | 0                | 0                | 0        |
| 4423000              | INDUST SALES-IRRIG | 301470            | DSM Revenue - Irrigation                 | WA    | (559)              | 0               | (559)            | 0               | 0                | 0                | 0                | 0        |
| 4423000              | INDUST SALES-IRRIG | 301470            | DSM Revenue - Irrigation                 | WYP   | (14)               | 0               | 0                | (14)            | 0                | 0                | 0                | 0        |
| 4423000              | INDUST SALES-IRRIG | 301480            | Blue Sky Revenue - Irrigation            | OTHER | (1)                | 0               | 0                | 0               | 0                | 0                | 0                | (1)      |
| <b>4423000 Total</b> |                    |                   |  |       | <b>(144,929)</b>   | <b>(14,175)</b> | <b>(34,136)</b>  | <b>(17,139)</b> | <b>(2,138)</b>   | <b>(19,280)</b>  | <b>(57,989)</b>  | <b>0</b> |
| 4441000              | PUB ST/HWY LIGHT   | 301600            | PUBLIC STREET AND HIGHWAY LIGHTING       | CA    | (493)              | (493)           | 0                | 0               | 0                | 0                | 0                | 0        |
| 4441000              | PUB ST/HWY LIGHT   | 301600            | PUBLIC STREET AND HIGHWAY LIGHTING       | IDU   | (504)              | 0               | 0                | 0               | 0                | (504)            | 0                | 0        |
| 4441000              | PUB ST/HWY LIGHT   | 301600            | PUBLIC STREET AND HIGHWAY LIGHTING       | OR    | (5,964)            | 0               | (5,964)          | 0               | 0                | 0                | 0                | 0        |
| 4441000              | PUB ST/HWY LIGHT   | 301600            | PUBLIC STREET AND HIGHWAY LIGHTING       | UT    | (9,140)            | 0               | 0                | 0               | (9,140)          | 0                | 0                | 0        |
| 4441000              | PUB ST/HWY LIGHT   | 301600            | PUBLIC STREET AND HIGHWAY LIGHTING       | WA    | (1,349)            | 0               | (1,349)          | 0               | 0                | 0                | 0                | 0        |
| 4441000              | PUB ST/HWY LIGHT   | 301600            | PUBLIC STREET AND HIGHWAY LIGHTING       | WYP   | (1,686)            | 0               | 0                | (1,686)         | 0                | 0                | 0                | 0        |
| 4441000              | PUB ST/HWY LIGHT   | 301600            | PUBLIC STREET AND HIGHWAY LIGHTING       | WYU   | (385)              | 0               | 0                | (385)           | 0                | 0                | 0                | 0        |
| 4441000              | PUB ST/HWY LIGHT   | 301607            | Public St/Hwy Lights Rev Acctg Adjustmen | CA    | 16                 | 16              | 0                | 0               | 0                | 0                | 0                | 0        |
| 4441000              | PUB ST/HWY LIGHT   | 301607            | Public St/Hwy Lights Rev Acctg Adjustmen | IDU   | 1                  | 0               | 0                | 0               | 0                | 1                | 0                | 0        |
| 4441000              | PUB ST/HWY LIGHT   | 301607            | Public St/Hwy Lights Rev Acctg Adjustmen | OR    | 17                 | 0               | 17               | 0               | 0                | 0                | 0                | 0        |
| 4441000              | PUB ST/HWY LIGHT   | 301607            | Public St/Hwy Lights Rev Acctg Adjustmen | UT    | 60                 | 0               | 0                | 0               | 60               | 0                | 0                | 0        |
| 4441000              | PUB ST/HWY LIGHT   | 301607            | Public St/Hwy Lights Rev Acctg Adjustmen | WA    | 56                 | 0               | 0                | 56              | 0                | 0                | 0                | 0        |
| 4441000              | PUB ST/HWY LIGHT   | 301607            | Public St/Hwy Lights Rev Acctg Adjustmen | WYU   | 0                  | 0               | 0                | 0               | 0                | 0                | 0                | 0        |
| 4441000              | PUB ST/HWY LIGHT   | 301608            | Public St/Hwy Lgt Rev Adj-Def NPC Mech   | OR    | (0)                | 0               | (0)              | 0               | 0                | 0                | 0                | 0        |
| 4441000              | PUB ST/HWY LIGHT   | 301608            | Public St/Hwy Lgt Rev Adj-Def NPC Mech   | WA    | (5)                | 0               | (5)              | 0               | 0                | 0                | 0                | 0        |



Electric Operations Revenue  
 Twelve Months Ending - December 2015  
 Allocation Method - Factor West Control Area  
 (Allocated in Thousands)

| Primary Account      | Secondary Account  | Alloc  | Total                                   | Calif | Oregon          | Wash           | Wyoming         | Utah            | Idaho           | FERC           | Other        |             |
|----------------------|--------------------|--------|---|-------|-----------------|----------------|-----------------|-----------------|-----------------|----------------|--------------|-------------|
| 4441000              | PUB ST/HWY LIGHT   | 301609 | UNBILLED REV - PUBLIC ST/HWY LIGHTING   | CA    | (33)            | (33)           | 0               | 0               | 0               | 0              | 0            |             |
| 4441000              | PUB ST/HWY LIGHT   | 301609 | UNBILLED REV - PUBLIC ST/HWY LIGHTING   | IDU   | 1               | 0              | 0               | 0               | 0               | 1              | 0            |             |
| 4441000              | PUB ST/HWY LIGHT   | 301609 | UNBILLED REV - PUBLIC ST/HWY LIGHTING   | OR    | (3)             | 0              | (3)             | 0               | 0               | 0              | 0            |             |
| 4441000              | PUB ST/HWY LIGHT   | 301609 | UNBILLED REV - PUBLIC ST/HWY LIGHTING   | UT    | 25              | 0              | 0               | 0               | 25              | 0              | 0            |             |
| 4441000              | PUB ST/HWY LIGHT   | 301609 | UNBILLED REV - PUBLIC ST/HWY LIGHTING   | WA    | 29              | 0              | 0               | 29              | 0               | 0              | 0            |             |
| 4441000              | PUB ST/HWY LIGHT   | 301609 | UNBILLED REV - PUBLIC ST/HWY LIGHTING   | WYP   | 10              | 0              | 0               | 0               | 10              | 0              | 0            |             |
| 4441000              | PUB ST/HWY LIGHT   | 301609 | UNBILLED REV - PUBLIC ST/HWY LIGHTING   | WYU   | (24)            | 0              | 0               | 0               | (24)            | 0              | 0            |             |
| 4441000              | PUB ST/HWY LIGHT   | 301665 | Solar Feed-In Revenue - St/Hwy Lighting | OTHER | (35)            | 0              | 0               | 0               | 0               | 0              | (35)         |             |
| 4441000              | PUB ST/HWY LIGHT   | 301670 | DSM Revenue - Street/Hwy Lighting       | CA    | (12)            | (12)           | 0               | 0               | 0               | 0              | 0            |             |
| 4441000              | PUB ST/HWY LIGHT   | 301670 | DSM Revenue - Street/Hwy Lighting       | IDU   | (11)            | 0              | 0               | 0               | 0               | (11)           | 0            |             |
| 4441000              | PUB ST/HWY LIGHT   | 301670 | DSM Revenue - Street/Hwy Lighting       | OR    | (124)           | 0              | (124)           | 0               | 0               | 0              | 0            |             |
| 4441000              | PUB ST/HWY LIGHT   | 301670 | DSM Revenue - Street/Hwy Lighting       | UT    | (331)           | 0              | 0               | 0               | (331)           | 0              | 0            |             |
| 4441000              | PUB ST/HWY LIGHT   | 301670 | DSM Revenue - Street/Hwy Lighting       | WA    | (27)            | 0              | 0               | (27)            | 0               | 0              | 0            |             |
| 4441000              | PUB ST/HWY LIGHT   | 301670 | DSM Revenue - Street/Hwy Lighting       | WYP   | (32)            | 0              | 0               | 0               | (32)            | 0              | 0            |             |
| <b>4441000 Total</b> |                    |        |   |       | <b>(19,943)</b> | <b>(522)</b>   | <b>(6,074)</b>  | <b>(1,296)</b>  | <b>(2,117)</b>  | <b>(9,396)</b> | <b>(513)</b> | <b>(35)</b> |
| 4451000              | OTHER SALES PUBLIC | 301700 | OTHER SALES TO PUBLIC AUTHORITIES       | UT    | (16,382)        | 0              | 0               | 0               | (16,382)        | 0              | 0            |             |
| 4451000              | OTHER SALES PUBLIC | 301707 | Oth Sales to Public Authority Acctg Adj | UT    | 96              | 0              | 0               | 0               | 96              | 0              | 0            |             |
| 4451000              | OTHER SALES PUBLIC | 301709 | UNBILLED REV-OTHER SALES TO PUBLIC AUTH | UT    | 25              | 0              | 0               | 0               | 25              | 0              | 0            |             |
| 4451000              | OTHER SALES PUBLIC | 301765 | Solar Feed-In Revenue - Oth Public Auth | OTHER | (38)            | 0              | 0               | 0               | 0               | 0              | (38)         |             |
| 4451000              | OTHER SALES PUBLIC | 301770 | DSM Revenue - Other Public Authorities  | UT    | (604)           | 0              | 0               | 0               | (604)           | 0              | 0            |             |
| <b>4451000 Total</b> |                    |        |   |       | <b>(16,902)</b> | <b>0</b>       | <b>0</b>        | <b>0</b>        | <b>(16,864)</b> | <b>0</b>       | <b>(38)</b>  |             |
| 4471000              | ON-SYS WHOLE-FIRM  | 301441 | ON SYS FIRM-PORTLAND GEN ELECTRIC       | OR    | (1,094)         | 0              | (1,094)         | 0               | 0               | 0              | 0            |             |
| 4471000              | ON-SYS WHOLE-FIRM  | 301442 | ON SYS FIRM-BRIGHAM CITY                | FERC  | (3,059)         | 0              | 0               | 0               | 0               | (3,059)        | 0            |             |
| 4471000              | ON-SYS WHOLE-FIRM  | 301443 | ON SYS FIRM-UTAH FERC CUSTOMERS         | FERC  | (2,518)         | 0              | 0               | 0               | 0               | (2,518)        | 0            |             |
| <b>4471000 Total</b> |                    |        |   |       | <b>(6,672)</b>  | <b>0</b>       | <b>(1,094)</b>  | <b>0</b>        | <b>0</b>        | <b>(5,578)</b> | <b>0</b>     |             |
| 447HPC               | NET POWER COSTS    |        |   | CAGW  | (74,800)        | (3,253)        | (54,644)        | (16,903)        | 0               | 0              | 0            |             |
| <b>447NPC Total</b>  |                    |        |   |       | <b>(74,800)</b> | <b>(3,253)</b> | <b>(54,644)</b> | <b>(16,903)</b> | <b>0</b>        | <b>0</b>       | <b>0</b>     |             |
| 4479000              | TRANS SRVC         | 301428 | TRANS SERV-UTAH FERC CUSTOMERS          | FERC  | (80)            | 0              | 0               | 0               | 0               | (80)           | 0            |             |
| <b>4479000 Total</b> |                    |        |   |       | <b>(80)</b>     | <b>0</b>       | <b>0</b>        | <b>0</b>        | <b>0</b>        | <b>(80)</b>    | <b>0</b>     |             |
| 4491100              | PRV RTE RFDS-RESDL | 301976 | PROVISION FOR RATE REFUND - RESIDENTIAL | UT    | (0)             | 0              | 0               | 0               | (0)             | 0              | 0            |             |
| <b>4491100 Total</b> |                    |        |   |       | <b>(0)</b>      | <b>0</b>       | <b>0</b>        | <b>0</b>        | <b>(0)</b>      | <b>0</b>       | <b>0</b>     |             |
| 4501000              | FORF DISC/INT-RES  | 301820 | FORFEITED DISCOUNT REVENUE-RESIDENTIAL  | CA    | (168)           | (168)          | 0               | 0               | 0               | 0              | 0            |             |
| 4501000              | FORF DISC/INT-RES  | 301820 | FORFEITED DISCOUNT REVENUE-RESIDENTIAL  | IDU   | (199)           | 0              | 0               | 0               | 0               | (199)          | 0            |             |
| 4501000              | FORF DISC/INT-RES  | 301820 | FORFEITED DISCOUNT REVENUE-RESIDENTIAL  | OR    | (2,827)         | 0              | (2,827)         | 0               | 0               | 0              | 0            |             |
| 4501000              | FORF DISC/INT-RES  | 301820 | FORFEITED DISCOUNT REVENUE-RESIDENTIAL  | UT    | (2,450)         | 0              | 0               | 0               | (2,450)         | 0              | 0            |             |
| 4501000              | FORF DISC/INT-RES  | 301820 | FORFEITED DISCOUNT REVENUE-RESIDENTIAL  | WA    | (480)           | 0              | 0               | (480)           | 0               | 0              | 0            |             |
| 4501000              | FORF DISC/INT-RES  | 301820 | FORFEITED DISCOUNT REVENUE-RESIDENTIAL  | WYP   | (395)           | 0              | 0               | (395)           | 0               | 0              | 0            |             |
| 4501000              | FORF DISC/INT-RES  | 301820 | FORFEITED DISCOUNT REVENUE-RESIDENTIAL  | WYU   | (47)            | 0              | 0               | 0               | (47)            | 0              | 0            |             |
| <b>4501000 Total</b> |                    |        |   |       | <b>(6,565)</b>  | <b>(168)</b>   | <b>(2,827)</b>  | <b>(480)</b>    | <b>(442)</b>    | <b>(2,450)</b> | <b>(199)</b> | <b>0</b>    |
| 4502000              | FORF DISC/INT-COMM | 301821 | FORFEITED DISCOUNT REVENUE-COMMERCIAL   | CA    | (50)            | (50)           | 0               | 0               | 0               | 0              | 0            |             |
| 4502000              | FORF DISC/INT-COMM | 301821 | FORFEITED DISCOUNT REVENUE-COMMERCIAL   | IDU   | (36)            | 0              | 0               | 0               | 0               | (36)           | 0            |             |
| 4502000              | FORF DISC/INT-COMM | 301821 | FORFEITED DISCOUNT REVENUE-COMMERCIAL   | OR    | (604)           | 0              | (604)           | 0               | 0               | 0              | 0            |             |
| 4502000              | FORF DISC/INT-COMM | 301821 | FORFEITED DISCOUNT REVENUE-COMMERCIAL   | UT    | (714)           | 0              | 0               | 0               | (714)           | 0              | 0            |             |
| 4502000              | FORF DISC/INT-COMM | 301821 | FORFEITED DISCOUNT REVENUE-COMMERCIAL   | WA    | (109)           | 0              | 0               | (109)           | 0               | 0              | 0            |             |
| 4502000              | FORF DISC/INT-COMM | 301821 | FORFEITED DISCOUNT REVENUE-COMMERCIAL   | WYP   | (100)           | 0              | 0               | 0               | (100)           | 0              | 0            |             |
| 4502000              | FORF DISC/INT-COMM | 301821 | FORFEITED DISCOUNT REVENUE-COMMERCIAL   | WYU   | (11)            | 0              | 0               | 0               | (11)            | 0              | 0            |             |
| <b>4502000 Total</b> |                    |        |   |       | <b>(1,623)</b>  | <b>(50)</b>    | <b>(604)</b>    | <b>(109)</b>    | <b>(111)</b>    | <b>(714)</b>   | <b>(36)</b>  | <b>0</b>    |
| 4503000              | FORF DISC/INT-IND  | 301822 | FORFEITED DISCOUNT REVENUE-INDUSTRIAL   | CA    | (29)            | (29)           | 0               | 0               | 0               | 0              | 0            |             |
| 4503000              | FORF DISC/INT-IND  | 301822 | FORFEITED DISCOUNT REVENUE-INDUSTRIAL   | IDU   | (172)           | 0              | 0               | 0               | 0               | (172)          | 0            |             |
| 4503000              | FORF DISC/INT-IND  | 301822 | FORFEITED DISCOUNT REVENUE-INDUSTRIAL   | OR    | (203)           | 0              | (203)           | 0               | 0               | 0              | 0            |             |
| 4503000              | FORF DISC/INT-IND  | 301822 | FORFEITED DISCOUNT REVENUE-INDUSTRIAL   | UT    | (252)           | 0              | 0               | 0               | (252)           | 0              | 0            |             |
| 4503000              | FORF DISC/INT-IND  | 301822 | FORFEITED DISCOUNT REVENUE-INDUSTRIAL   | WA    | (34)            | 0              | 0               | (34)            | 0               | 0              | 0            |             |
| 4503000              | FORF DISC/INT-IND  | 301822 | FORFEITED DISCOUNT REVENUE-INDUSTRIAL   | WYP   | (145)           | 0              | 0               | 0               | (145)           | 0              | 0            |             |
| 4503000              | FORF DISC/INT-IND  | 301822 | FORFEITED DISCOUNT REVENUE-INDUSTRIAL   | WYU   | (7)             | 0              | 0               | 0               | (7)             | 0              | 0            |             |
| <b>4503000 Total</b> |                    |        |   |       | <b>(842)</b>    | <b>(29)</b>    | <b>(203)</b>    | <b>(34)</b>     | <b>(152)</b>    | <b>(252)</b>   | <b>(172)</b> | <b>0</b>    |
| 4504000              | GOVT RUN/ALL OTH   | 301823 | FORFEITED DISCOUNT REVENUE-ALL OTHER    | CA    | (1)             | (1)            | 0               | 0               | 0               | 0              | 0            |             |



Electric Operations Revenue  
 Twelve Months Ending - December 2015  
 Allocation Method - Factor West Control Area  
 (Allocated in Thousands)

| Primary Account      | Secondary Account   | Alloc  | Total                                    | Calif | Oregon         | Wash        | Wyoming      | Utah         | Idaho        | FERC           | Other       |
|----------------------|---------------------|--------|--|-------|----------------|-------------|--------------|--------------|--------------|----------------|-------------|
| 4504000              | GOVT MUNI/ALL OTH   | 301823 | FORFEITED DISCOUNT REVENUE-ALL OTHER     | IDU   | (1)            | 0           | 0            | 0            | 0            | (1)            | 0           |
| 4504000              | GOVT MUNI/ALL OTH   | 301823 | FORFEITED DISCOUNT REVENUE-ALL OTHER     | OR    | (33)           | 0           | (33)         | 0            | 0            | 0              | 0           |
| 4504000              | GOVT MUNI/ALL OTH   | 301823 | FORFEITED DISCOUNT REVENUE-ALL OTHER     | UT    | (64)           | 0           | 0            | 0            | (64)         | 0              | 0           |
| 4504000              | GOVT MUNI/ALL OTH   | 301823 | FORFEITED DISCOUNT REVENUE-ALL OTHER     | WA    | (8)            | 0           | (8)          | 0            | 0            | 0              | 0           |
| 4504000              | GOVT MUNI/ALL OTH   | 301823 | FORFEITED DISCOUNT REVENUE-ALL OTHER     | WYP   | (3)            | 0           | 0            | (3)          | 0            | 0              | 0           |
| 4504000              | GOVT MUNI/ALL OTH   | 301823 | FORFEITED DISCOUNT REVENUE-ALL OTHER     | WYU   | (0)            | 0           | 0            | (0)          | 0            | 0              | 0           |
| <b>4504000 Total</b> |                     |        |  |       | <b>(110)</b>   | <b>(1)</b>  | <b>(33)</b>  | <b>(8)</b>   | <b>(64)</b>  | <b>(1)</b>     | <b>0</b>    |
| 4511000              | ACCOUNT SERV CHG    | 301825 | MISC SERV REV-ACCT SERVICE CHARGE        | CA    | (31)           | (31)        | 0            | 0            | 0            | 0              | 0           |
| 4511000              | ACCOUNT SERV CHG    | 301825 | MISC SERV REV-ACCT SERVICE CHARGE        | IDU   | (53)           | 0           | 0            | 0            | 0            | (53)           | 0           |
| 4511000              | ACCOUNT SERV CHG    | 301825 | MISC SERV REV-ACCT SERVICE CHARGE        | OR    | (513)          | 0           | (513)        | 0            | 0            | 0              | 0           |
| 4511000              | ACCOUNT SERV CHG    | 301825 | MISC SERV REV-ACCT SERVICE CHARGE        | UT    | (2,694)        | 0           | 0            | 0            | (2,694)      | 0              | 0           |
| 4511000              | ACCOUNT SERV CHG    | 301825 | MISC SERV REV-ACCT SERVICE CHARGE        | WA    | (128)          | 0           | (128)        | 0            | 0            | 0              | 0           |
| 4511000              | ACCOUNT SERV CHG    | 301825 | MISC SERV REV-ACCT SERVICE CHARGE        | WYP   | (141)          | 0           | 0            | (141)        | 0            | 0              | 0           |
| 4511000              | ACCOUNT SERV CHG    | 301825 | MISC SERV REV-ACCT SERVICE CHARGE        | WYU   | (9)            | 0           | 0            | (9)          | 0            | 0              | 0           |
| 4511000              | ACCOUNT SERV CHG    | 301855 | Misc Service Revenue - CSS (Non-FLT)     | CA    | (9)            | (9)         | 0            | 0            | 0            | 0              | 0           |
| 4511000              | ACCOUNT SERV CHG    | 301855 | Misc Service Revenue - CSS (Non-FLT)     | IDU   | (29)           | 0           | 0            | 0            | (29)         | 0              | 0           |
| 4511000              | ACCOUNT SERV CHG    | 301855 | Misc Service Revenue - CSS (Non-FLT)     | OR    | (265)          | 0           | (265)        | 0            | 0            | 0              | 0           |
| 4511000              | ACCOUNT SERV CHG    | 301855 | Misc Service Revenue - CSS (Non-FLT)     | UT    | (441)          | 0           | 0            | 0            | (441)        | 0              | 0           |
| 4511000              | ACCOUNT SERV CHG    | 301855 | Misc Service Revenue - CSS (Non-FLT)     | WA    | (56)           | 0           | (56)         | 0            | 0            | 0              | 0           |
| 4511000              | ACCOUNT SERV CHG    | 301855 | Misc Service Revenue - CSS (Non-FLT)     | WYP   | (75)           | 0           | 0            | (75)         | 0            | 0              | 0           |
| 4511000              | ACCOUNT SERV CHG    | 301855 | Misc Service Revenue - CSS (Non-FLT)     | WYU   | (7)            | 0           | 0            | (7)          | 0            | 0              | 0           |
| <b>4511000 Total</b> |                     |        |  |       | <b>(4,450)</b> | <b>(40)</b> | <b>(778)</b> | <b>(184)</b> | <b>(232)</b> | <b>(3,135)</b> | <b>(82)</b> |
| 4512000              | TAMPER/RECONNECT    | 301826 | TAMPERING/UNAUTHORIZED RECONNECTION CHGS | CA    | (1)            | (1)         | 0            | 0            | 0            | 0              | 0           |
| 4512000              | TAMPER/RECONNECT    | 301826 | TAMPERING/UNAUTHORIZED RECONNECTION CHGS | IDU   | (0)            | 0           | 0            | 0            | (0)          | 0              | 0           |
| 4512000              | TAMPER/RECONNECT    | 301826 | TAMPERING/UNAUTHORIZED RECONNECTION CHGS | OR    | (18)           | 0           | (18)         | 0            | 0            | 0              | 0           |
| 4512000              | TAMPER/RECONNECT    | 301826 | TAMPERING/UNAUTHORIZED RECONNECTION CHGS | SO    | (1)            | (0)         | (0)          | (0)          | (0)          | (0)            | (0)         |
| 4512000              | TAMPER/RECONNECT    | 301826 | TAMPERING/UNAUTHORIZED RECONNECTION CHGS | UT    | (11)           | 0           | 0            | 0            | (11)         | 0              | 0           |
| 4512000              | TAMPER/RECONNECT    | 301826 | TAMPERING/UNAUTHORIZED RECONNECTION CHGS | WA    | (7)            | 0           | (7)          | 0            | 0            | 0              | 0           |
| 4512000              | TAMPER/RECONNECT    | 301826 | TAMPERING/UNAUTHORIZED RECONNECTION CHGS | WYP   | (1)            | 0           | 0            | (1)          | 0            | 0              | 0           |
| <b>4512000 Total</b> |                     |        |  |       | <b>(38)</b>    | <b>(1)</b>  | <b>(18)</b>  | <b>(7)</b>   | <b>(11)</b>  | <b>(0)</b>     | <b>(0)</b>  |
| 4513000              | OTHER               | 301828 | OTHER                                    | CA    | (47)           | (47)        | 0            | 0            | 0            | 0              | 0           |
| 4513000              | OTHER               | 301828 | OTHER                                    | IDU   | (7)            | 0           | 0            | 0            | 0            | (7)            | 0           |
| 4513000              | OTHER               | 301828 | OTHER                                    | OR    | (446)          | 0           | (446)        | 0            | 0            | 0              | 0           |
| 4513000              | OTHER               | 301828 | OTHER                                    | SO    | (8)            | (0)         | (2)          | (1)          | (4)          | (1)            | (0)         |
| 4513000              | OTHER               | 301828 | OTHER                                    | UT    | (446)          | 0           | 0            | 0            | (446)        | 0              | 0           |
| 4513000              | OTHER               | 301828 | OTHER                                    | WA    | 11             | 0           | 0            | 11           | 0            | 0              | 0           |
| 4513000              | OTHER               | 301828 | OTHER                                    | WYP   | (82)           | 0           | 0            | (82)         | 0            | 0              | 0           |
| 4513000              | OTHER               | 301828 | OTHER                                    | WYU   | (13)           | 0           | 0            | (13)         | 0            | 0              | 0           |
| <b>4513000 Total</b> |                     |        |  |       | <b>(1,039)</b> | <b>(47)</b> | <b>(448)</b> | <b>10</b>    | <b>(96)</b>  | <b>(450)</b>   | <b>(7)</b>  |
| 4514100              | ENERGY FINANSWER    | 301836 | ENERGY FINAN - NEW COMM                  | UT    | (4)            | 0           | 0            | 0            | (4)          | 0              | 0           |
| <b>4514100 Total</b> |                     |        |  |       | <b>(4)</b>     | <b>0</b>    | <b>0</b>     | <b>0</b>     | <b>(4)</b>   | <b>0</b>       | <b>0</b>    |
| 4514400              | ENGY FINANSWER LGHT | 301839 | HOME COMFORT - EXIST RES                 | CA    | (0)            | (0)         | 0            | 0            | 0            | 0              | 0           |
| 4514400              | ENGY FINANSWER LGHT | 301839 | HOME COMFORT - EXIST RES                 | WA    | (0)            | 0           | (0)          | 0            | 0            | 0              | 0           |
| <b>4514400 Total</b> |                     |        |  |       | <b>(0)</b>     | <b>(0)</b>  | <b>0</b>     | <b>(0)</b>   | <b>0</b>     | <b>0</b>       | <b>0</b>    |
| 4541000              | RENTS - COMMON      | 301860 | RENT FROM ELEC PROP                      | CA    | (2)            | (2)         | 0            | 0            | 0            | 0              | 0           |
| 4541000              | RENTS - COMMON      | 301860 | RENT FROM ELEC PROP                      | IDU   | (1)            | 0           | 0            | 0            | (1)          | 0              | 0           |
| 4541000              | RENTS - COMMON      | 301860 | RENT FROM ELEC PROP                      | OR    | (821)          | 0           | (821)        | 0            | 0            | 0              | 0           |
| 4541000              | RENTS - COMMON      | 301860 | RENT FROM ELEC PROP                      | SO    | (732)          | (14)        | (172)        | (49)         | (342)        | (45)           | (1)         |
| 4541000              | RENTS - COMMON      | 301860 | RENT FROM ELEC PROP                      | UT    | (578)          | 0           | 0            | 0            | (578)        | 0              | 0           |
| 4541000              | RENTS - COMMON      | 301860 | RENT FROM ELEC PROP                      | WA    | (11)           | 0           | 0            | (11)         | 0            | 0              | 0           |
| 4541000              | RENTS - COMMON      | 301860 | RENT FROM ELEC PROP                      | WYP   | (14)           | 0           | 0            | (14)         | 0            | 0              | 0           |
| 4541000              | RENTS - COMMON      | 301860 | RENT FROM ELEC PROP                      | WYU   | (18)           | 0           | 0            | (18)         | 0            | 0              | 0           |
| 4541000              | RENTS - COMMON      | 301864 | REVENUE - JOINT USE OF POLES             | CA    | (521)          | (521)       | 0            | 0            | 0            | 0              | 0           |
| 4541000              | RENTS - COMMON      | 301864 | REVENUE - JOINT USE OF POLES             | IDU   | (152)          | 0           | 0            | 0            | 0            | (152)          | 0           |
| 4541000              | RENTS - COMMON      | 301864 | REVENUE - JOINT USE OF POLES             | OR    | (2,518)        | 0           | (2,518)      | 0            | 0            | 0              | 0           |
| 4541000              | RENTS - COMMON      | 301864 | REVENUE - JOINT USE OF POLES             | UT    | (1,888)        | 0           | 0            | 0            | (1,888)      | 0              | 0           |



Electric Operations Revenue  
 Twelve Months Ending - December 2015  
 Allocation Method - Factor West Control Area  
 (Allocated in Thousands)

| Primary Account      | Secondary Account    | Affoc  | Total                                     | Calif | Oregon          | Wash         | Wyoming        | Utah           | Idaho          | FERC           | Other        |             |
|----------------------|----------------------|--------|---|-------|-----------------|--------------|----------------|----------------|----------------|----------------|--------------|-------------|
| 4541000              | RENTS - COMMON       | 301864 | REVENUE - JOINT USE OF POLES              | WA    | (819)           | 0            | 0              | (819)          | 0              | 0              | 0            |             |
| 4541000              | RENTS - COMMON       | 301864 | REVENUE - JOINT USE OF POLES              | WYP   | (326)           | 0            | 0              | 0              | (326)          | 0              | 0            |             |
| 4541000              | RENTS - COMMON       | 301866 | JOINT USE SANCTIONS & FINES REVENUE       | OR    | (11)            | 0            | (11)           | 0              | 0              | 0              | 0            |             |
| 4541000              | RENTS - COMMON       | 301866 | JOINT USE SANCTIONS & FINES REVENUE       | UT    | (1)             | 0            | 0              | 0              | (1)            | 0              | 0            |             |
| 4541000              | RENTS - COMMON       | 301867 | JOINT USE PROGRAM REIMBURSE REVENUE       | CA    | (24)            | (24)         | 0              | 0              | 0              | 0              | 0            |             |
| 4541000              | RENTS - COMMON       | 301867 | JOINT USE PROGRAM REIMBURSE REVENUE       | IDU   | (1)             | 0            | 0              | 0              | 0              | (1)            | 0            |             |
| 4541000              | RENTS - COMMON       | 301867 | JOINT USE PROGRAM REIMBURSE REVENUE       | OR    | (110)           | 0            | (110)          | 0              | 0              | 0              | 0            |             |
| 4541000              | RENTS - COMMON       | 301867 | JOINT USE PROGRAM REIMBURSE REVENUE       | SG    | (601)           | (9)          | (153)          | (49)           | (92)           | (263)          | (35)         |             |
| 4541000              | RENTS - COMMON       | 301867 | JOINT USE PROGRAM REIMBURSE REVENUE       | UT    | (454)           | 0            | 0              | 0              | 0              | (454)          | 0            |             |
| 4541000              | RENTS - COMMON       | 301867 | JOINT USE PROGRAM REIMBURSE REVENUE       | WA    | (6)             | 0            | 0              | (6)            | 0              | 0              | 0            |             |
| 4541000              | RENTS - COMMON       | 301867 | JOINT USE PROGRAM REIMBURSE REVENUE       | WYP   | (5)             | 0            | 0              | 0              | (5)            | 0              | 0            |             |
| 4541000              | RENTS - COMMON       | 301869 | UNCOLLECTIBLE REVENUE JOINT USE           | CA    | 5               | 5            | 0              | 0              | 0              | 0              | 0            |             |
| 4541000              | RENTS - COMMON       | 301869 | UNCOLLECTIBLE REVENUE JOINT USE           | IDU   | 0               | 0            | 0              | 0              | 0              | 0              | 0            |             |
| 4541000              | RENTS - COMMON       | 301869 | UNCOLLECTIBLE REVENUE JOINT USE           | OR    | 21              | 0            | 21             | 0              | 0              | 0              | 0            |             |
| 4541000              | RENTS - COMMON       | 301869 | UNCOLLECTIBLE REVENUE JOINT USE           | UT    | (13)            | 0            | 0              | 0              | 0              | (13)           | 0            |             |
| 4541000              | RENTS - COMMON       | 301869 | UNCOLLECTIBLE REVENUE JOINT USE           | WA    | 3               | 0            | 0              | 3              | 0              | 0              | 0            |             |
| 4541000              | RENTS - COMMON       | 301869 | UNCOLLECTIBLE REVENUE JOINT USE           | WYP   | 0               | 0            | 0              | 0              | 0              | 0              | 0            |             |
| 4541000              | RENTS - COMMON       | 301870 | RENT REV - STEAM                          | CAGE  | (145)           | 0            | 0              | 0              | (33)           | (98)           | (13)         |             |
| 4541000              | RENTS - COMMON       | 301870 | RENT REV - STEAM                          | JBG   | (4)             | (0)          | (3)            | (1)            | (0)            | (0)            | (0)          |             |
| 4541000              | RENTS - COMMON       | 301870 | RENT REV - STEAM                          | SG    | (7)             | (0)          | (2)            | (1)            | (3)            | (0)            | (0)          |             |
| 4541000              | RENTS - COMMON       | 301871 | RENT REV - HYDRO                          | CAGE  | (7)             | 0            | 0              | 0              | (2)            | (5)            | (1)          |             |
| 4541000              | RENTS - COMMON       | 301871 | RENT REV - HYDRO                          | CAGW  | (370)           | (16)         | (270)          | (84)           | 0              | 0              | 0            |             |
| 4541000              | RENTS - COMMON       | 301871 | RENT REV - HYDRO                          | SG    | (205)           | (3)          | (52)           | (17)           | (31)           | (90)           | (12)         |             |
| 4541000              | RENTS - COMMON       | 301872 | RENT REV - TRANS                          | CAGE  | (282)           | 0            | 0              | 0              | (64)           | (192)          | (25)         |             |
| 4541000              | RENTS - COMMON       | 301872 | RENT REV - TRANS                          | CAGW  | (53)            | (2)          | (39)           | (12)           | 0              | 0              | 0            |             |
| 4541000              | RENTS - COMMON       | 301872 | RENT REV - TRANS                          | SG    | (1,002)         | (15)         | (255)          | (81)           | (153)          | (438)          | (58)         |             |
| 4541000              | RENTS - COMMON       | 301873 | RENT REV - DIST                           | OR    | (1)             | 0            | (1)            | 0              | 0              | 0              | 0            |             |
| 4541000              | RENTS - COMMON       | 301873 | RENT REV - DIST                           | SO    | (133)           | (3)          | (31)           | (9)            | (20)           | (62)           | (8)          |             |
| 4541000              | RENTS - COMMON       | 301873 | RENT REV - DIST                           | UT    | (590)           | 0            | 0              | 0              | 0              | (590)          | 0            |             |
| 4541000              | RENTS - COMMON       | 301874 | RENT REV - GENERAL                        | CAGE  | (162)           | 0            | 0              | 0              | (37)           | (110)          | (15)         |             |
| 4541000              | RENTS - COMMON       | 301874 | RENT REV - GENERAL                        | JBG   | (6)             | (0)          | (4)            | (1)            | (0)            | (0)            | (0)          |             |
| 4541000              | RENTS - COMMON       | 301874 | RENT REV - GENERAL                        | SO    | (115)           | (2)          | (27)           | (8)            | (17)           | (54)           | (7)          |             |
| 4541000              | RENTS - COMMON       | 301879 | Joint Use Contracted Program Reimburse    | CA    | (2)             | (2)          | 0              | 0              | 0              | 0              | 0            |             |
| 4541000              | RENTS - COMMON       | 301879 | Joint Use Contracted Program Reimburse    | IDU   | (4)             | 0            | 0              | 0              | 0              | (4)            | 0            |             |
| 4541000              | RENTS - COMMON       | 301879 | Joint Use Contracted Program Reimburse    | OR    | (88)            | 0            | (88)           | 0              | 0              | 0              | 0            |             |
| 4541000              | RENTS - COMMON       | 301879 | Joint Use Contracted Program Reimburse    | UT    | (28)            | 0            | 0              | 0              | (28)           | 0              | 0            |             |
| 4541000              | RENTS - COMMON       | 301879 | Joint Use Contracted Program Reimburse    | WA    | (21)            | 0            | 0              | (21)           | 0              | 0              | 0            |             |
| 4541000              | RENTS - COMMON       | 301879 | Joint Use Contracted Program Reimburse    | WYP   | (9)             | 0            | 0              | 0              | (9)            | 0              | 0            |             |
| 4541000              | RENTS - COMMON       | 301885 | RENT REVENUE - SUBLE                      | SO    | (2,870)         | (57)         | (675)          | (192)          | (428)          | (1,339)        | (175)        |             |
| 4541000              | RENTS - COMMON       | 301885 | RENT REVENUE - SUBLE                      | UT    | (11)            | 0            | 0              | 0              | 0              | (11)           | 0            |             |
| <b>4541000 Total</b> |                      |        |   |       | <b>(15,711)</b> | <b>(665)</b> | <b>(5,212)</b> | <b>(1,356)</b> | <b>(1,359)</b> | <b>(6,558)</b> | <b>(551)</b> | <b>(10)</b> |
| 4542000              | RENTS - NON COMMON   | 301862 | RENTS - NON COMMON                        | CAGE  | (6)             | 0            | 0              | 0              | (1)            | (4)            | (1)          |             |
| 4542000              | RENTS - NON COMMON   | 301862 | RENTS - NON COMMON                        | SO    | (4)             | (0)          | (1)            | (0)            | (1)            | (2)            | (0)          |             |
| 4542000              | RENTS - NON COMMON   | 301862 | RENTS - NON COMMON                        | UT    | (4)             | 0            | 0              | 0              | 0              | (4)            | 0            |             |
| <b>4542000 Total</b> |                      |        |   |       | <b>(14)</b>     | <b>(0)</b>   | <b>(1)</b>     | <b>(0)</b>     | <b>(2)</b>     | <b>(10)</b>    | <b>(1)</b>   |             |
| 4543000              | MCI FOGWIRE REVENUES | 301863 | MCI FIBER OPTIC GROUND WIRE REVENUES      | CAGE  | (3,346)         | 0            | 0              | 0              | (765)          | (2,273)        | (300)        |             |
| <b>4543000 Total</b> |                      |        |   |       | <b>(3,346)</b>  | <b>0</b>     | <b>0</b>       | <b>0</b>       | <b>(765)</b>   | <b>(2,273)</b> | <b>(300)</b> |             |
| 4561100              | Other Wheeling Rev   | 301953 | Ancillary Rev Sch 6-Supp (C&T)            | WRG   | (1,089)         | (10)         | (167)          | (52)           | (196)          | (584)          | (77)         |             |
| 4561100              | Other Wheeling Rev   | 301963 | Ancil Revenue Sch 2-Reactive (C&T)        | WRG   | (720)           | (7)          | (111)          | (34)           | (130)          | (386)          | (51)         |             |
| 4561100              | Other Wheeling Rev   | 301966 | Primary Delivery and Distribution Sub Ch  | WRG   | (498)           | (5)          | (77)           | (24)           | (90)           | (267)          | (35)         |             |
| 4561100              | Other Wheeling Rev   | 301967 | Ancillary Revenue Sch 1 - Scheduling      | WRG   | (1,543)         | (14)         | (237)          | (73)           | (278)          | (828)          | (109)        |             |
| 4561100              | Other Wheeling Rev   | 301969 | Ancillary Revenue Sch 3 - Reg&Frag (C&T)  | WRG   | (2,856)         | (26)         | (439)          | (136)          | (515)          | (1,531)        | (202)        |             |
| 4561100              | Other Wheeling Rev   | 301973 | Ancillary Revenue Sch 586-Spin&Supp (C&T) | WRG   | (2,231)         | (20)         | (343)          | (106)          | (402)          | (1,196)        | (158)        |             |
| 4561100              | Other Wheeling Rev   | 301974 | Ancil Revenue Sch 3a-Regulation (C&T)     | WRG   | (591)           | (5)          | (91)           | (28)           | (107)          | (317)          | (42)         |             |
| 4561100              | Other Wheeling Rev   | 302082 | I/C Anc Rev Sch 1-Scheduling-Nevada Pwr   | WRG   | (1)             | (0)          | (0)            | (0)            | (0)            | (0)            | (0)          |             |
| 4561100              | Other Wheeling Rev   | 302092 | I/C Anc Rev Sch 2-Reactive-Nevada Pwr     | WRG   | (0)             | (0)          | (0)            | (0)            | (0)            | (0)            | (0)          |             |
| 4561100              | Other Wheeling Rev   | 302831 | I/C Other Wheeling Revenue-Sierra Pac     | WRG   | (75)            | (1)          | (12)           | (4)            | (14)           | (40)           | (5)          |             |



Electric Operations Revenue  
 Twelve Months Ending - December 2015  
 Allocation Method - Factor West Control Area  
 (Allocated in Thousands)

| Primary Account      | Secondary Account   | Alloc  | Total                                    | Calif | Oregon          | Wash         | Wyoming        | Utah           | Idaho           | FERC            | Other          |              |          |
|----------------------|---------------------|--------|--|-------|-----------------|--------------|----------------|----------------|-----------------|-----------------|----------------|--------------|----------|
| 4561100              | Other Wheeling Rev  | 302901 | USE OF FACILITY REVENUE                  | WRG   | (16,659)        | (153)        | (2,562)        | (793)          | (3,005)         | (8,932)         | (1,179)        | (35)         | 0        |
| 4561100              | Other Wheeling Rev  | 302981 | Transmission Resales to Other Parties    | WRG   | (671)           | (6)          | (103)          | (32)           | (121)           | (360)           | (48)           | (1)          | 0        |
| 4561100              | Other Wheeling Rev  | 302982 | Transmission Rev-Unreserved Use Charges  | WRG   | (206)           | (2)          | (32)           | (10)           | (37)            | (111)           | (15)           | (0)          | 0        |
| 4561100              | Other Wheeling Rev  | 505961 | TRANSMISSION IMBALANCE PENALTY REVENUE   | WRG   | 1               | 0            | 0              | 0              | 0               | 1               | 0              | 0            | 0        |
| <b>4561100 Total</b> |                     |        |  |       | <b>(27,140)</b> | <b>(248)</b> | <b>(4,174)</b> | <b>(1,291)</b> | <b>(4,896)</b>  | <b>(14,553)</b> | <b>(1,921)</b> | <b>(57)</b>  | <b>0</b> |
| 4561910              | S/T FIRM WHEEL REV  | 301926 | SHORT TERM FIRM WHEELING                 | WRG   | (1,792)         | (16)         | (276)          | (85)           | (323)           | (961)           | (127)          | (4)          | 0        |
| 4561910              | S/T FIRM WHEEL REV  | 302812 | I/C St Firm Wheeling Revenue-Nevada Pwr  | WRG   | (5)             | (0)          | (1)            | (0)            | (1)             | (3)             | (0)            | (0)          | 0        |
| <b>4561910 Total</b> |                     |        |  |       | <b>(1,797)</b>  | <b>(16)</b>  | <b>(276)</b>   | <b>(85)</b>    | <b>(324)</b>    | <b>(964)</b>    | <b>(127)</b>   | <b>(4)</b>   | <b>0</b> |
| 4561920              | L/T FIRM WHEEL REV  | 301912 | POST-MERGER FIRM WHEELING                | WRG   | (3,538)         | (32)         | (544)          | (168)          | (638)           | (1,897)         | (250)          | (7)          | 0        |
| 4561920              | L/T FIRM WHEEL REV  | 301916 | PRE-MERGER FIRM WHEELING                 | WRG   | (9,259)         | (85)         | (1,424)        | (441)          | (1,670)         | (4,965)         | (655)          | (19)         | 0        |
| 4561920              | L/T FIRM WHEEL REV  | 301917 | PRE-MERGER FIRM WHEELING                 | WRG   | (19,951)        | (183)        | (3,068)        | (949)          | (3,599)         | (10,698)        | (1,412)        | (42)         | 0        |
| 4561920              | L/T FIRM WHEEL REV  | 302961 | TRANSM CAPACITY RE-ASSIGNMENT REVENUE    | WRG   | 0               | 0            | 0              | 0              | 0               | 0               | 0              | 0            | 0        |
| 4561920              | L/T FIRM WHEEL REV  | 302962 | TRANSM CAPACITY RE-ASSIGNMENT CONTRA REV | WRG   | (0)             | (0)          | (0)            | (0)            | (0)             | (0)             | (0)            | (0)          | 0        |
| 4561920              | L/T FIRM WHEEL REV  | 302980 | Transmission Point-to-Point Revenue      | WRG   | (23,086)        | (211)        | (3,551)        | (1,098)        | (4,165)         | (12,379)        | (1,634)        | (48)         | 0        |
| <b>4561920 Total</b> |                     |        |  |       | <b>(55,834)</b> | <b>(511)</b> | <b>(8,587)</b> | <b>(2,656)</b> | <b>(10,072)</b> | <b>(29,938)</b> | <b>(3,952)</b> | <b>(117)</b> | <b>0</b> |
| 4561930              | NON-FIRM WHEEL REV  | 301922 | NON-FIRM WHEELING REVENUE                | WRE   | (8,299)         | (78)         | (1,270)        | (399)          | (1,656)         | (4,261)         | (617)          | (17)         | 0        |
| 4561930              | NON-FIRM WHEEL REV  | 302822 | I/C Non-Firm Wheeling Revenue-Nevada Pwr | WRE   | (26)            | (0)          | (4)            | (1)            | (5)             | (13)            | (2)            | (0)          | 0        |
| <b>4561930 Total</b> |                     |        |  |       | <b>(8,325)</b>  | <b>(78)</b>  | <b>(1,274)</b> | <b>(400)</b>   | <b>(1,661)</b>  | <b>(4,274)</b>  | <b>(619)</b>   | <b>(17)</b>  | <b>0</b> |
| 4561990              | TRANSMN REV REFUND  | 301913 | Transmission Tariff True-up              | WRG   | 316             | 3            | 49             | 15             | 57              | 170             | 22             | 1            | 0        |
| <b>4561990 Total</b> |                     |        |  |       | <b>316</b>      | <b>3</b>     | <b>49</b>      | <b>15</b>      | <b>57</b>       | <b>170</b>      | <b>22</b>      | <b>1</b>     | <b>0</b> |
| 4562100              | USE OF FACIL REV    | 301911 | "INCOME FROM FISH, WILDLIFE"             | SG    | (17)            | (0)          | (4)            | (1)            | (3)             | (7)             | (1)            | (0)          | 0        |
| <b>4562100 Total</b> |                     |        |  |       | <b>(17)</b>     | <b>(0)</b>   | <b>(4)</b>     | <b>(1)</b>     | <b>(3)</b>      | <b>(7)</b>      | <b>(1)</b>     | <b>(0)</b>   | <b>0</b> |
| 4562300              | MISC OTHER REV      | 301900 | ELECTRIC INCOME OTHER                    | CAGE  | (37)            | 0            | 0              | 0              | (9)             | (25)            | (3)            | (0)          | 0        |
| 4562300              | MISC OTHER REV      | 301900 | ELECTRIC INCOME OTHER                    | SG    | (1)             | (0)          | (0)            | (0)            | (0)             | (1)             | (0)            | (0)          | 0        |
| 4562300              | MISC OTHER REV      | 301900 | ELECTRIC INCOME OTHER                    | UT    | (24)            | 0            | 0              | 0              | 0               | (24)            | 0              | 0            | 0        |
| 4562300              | MISC OTHER REV      | 301900 | ELECTRIC INCOME OTHER                    | WYP   | (0)             | 0            | 0              | 0              | (0)             | 0               | 0              | 0            | 0        |
| 4562300              | MISC OTHER REV      | 301901 | WASHINGTON - COLSTRIP 3                  | WA    | 52              | 0            | 0              | 52             | 0               | 0               | 0              | 0            | 0        |
| 4562300              | MISC OTHER REV      | 301915 | OTHER ELEC REV - MISC                    | CA    | 0               | 0            | 0              | 0              | 0               | 0               | 0              | 0            | 0        |
| 4562300              | MISC OTHER REV      | 301915 | OTHER ELEC REV - MISC                    | CAGE  | (2,249)         | 0            | 0              | 0              | (514)           | (1,528)         | (202)          | (6)          | 0        |
| 4562300              | MISC OTHER REV      | 301915 | OTHER ELEC REV - MISC                    | IDU   | 2               | 0            | 0              | 0              | 0               | 0               | 2              | 0            | 0        |
| 4562300              | MISC OTHER REV      | 301915 | OTHER ELEC REV - MISC                    | OR    | (1)             | 0            | (1)            | 0              | 0               | 0               | 0              | 0            | 0        |
| 4562300              | MISC OTHER REV      | 301915 | OTHER ELEC REV - MISC                    | SG    | (28)            | (0)          | (7)            | (2)            | (4)             | (12)            | (2)            | (0)          | 0        |
| 4562300              | MISC OTHER REV      | 301915 | OTHER ELEC REV - MISC                    | UT    | (0)             | 0            | 0              | 0              | 0               | (0)             | 0              | 0            | 0        |
| 4562300              | MISC OTHER REV      | 301915 | OTHER ELEC REV - MISC                    | WA    | (0)             | 0            | 0              | (0)            | 0               | 0               | 0              | 0            | 0        |
| 4562300              | MISC OTHER REV      | 301915 | OTHER ELEC REV - MISC                    | WYP   | (0)             | 0            | 0              | 0              | (0)             | 0               | 0              | 0            | 0        |
| 4562300              | MISC OTHER REV      | 301939 | Estimated Other Electric Revenue         | SG    | (20)            | (0)          | (5)            | (2)            | (3)             | (9)             | (1)            | (0)          | 0        |
| 4562300              | MISC OTHER REV      | 301940 | FLYASH & BY-PRODUCT SALES                | CAGE  | (2,493)         | 0            | 0              | 0              | (570)           | (1,693)         | (223)          | (7)          | 0        |
| 4562300              | MISC OTHER REV      | 301940 | FLYASH & BY-PRODUCT SALES                | JBG   | (2,607)         | (113)        | (1,893)        | (586)          | (3)             | (10)            | (1)            | (0)          | 0        |
| 4562300              | MISC OTHER REV      | 301943 | THIRD PARTY TRN O&M REV                  | CAGE  | (11,559)        | 0            | 0              | 0              | (2,641)         | (7,851)         | (1,036)        | (31)         | 0        |
| 4562300              | MISC OTHER REV      | 301949 | THIRD PARTY TRN O&M REV                  | CAGW  | (9,053)         | (394)        | (6,614)        | (2,046)        | 0               | 0               | 0              | 0            | 0        |
| 4562300              | MISC OTHER REV      | 301949 | THIRD PARTY TRN O&M REV                  | SG    | 20,284          | 307          | 5,167          | 1,640          | 3,089           | 8,874           | 1,173          | 35           | 0        |
| 4562300              | MISC OTHER REV      | 301951 | NON-WHEELING SYS REV                     | SG    | (11,659)        | (177)        | (2,970)        | (942)          | (1,775)         | (5,100)         | (674)          | (20)         | 0        |
| 4562300              | MISC OTHER REV      | 301955 | OTHER REV WY REG KENNECOTT               | WYP   | (318)           | 0            | 0              | 0              | (318)           | 0               | 0              | 0            | 0        |
| 4562300              | MISC OTHER REV      | 301958 | Wind-based Ancillary Services Estimate   | SG    | (287)           | (4)          | (73)           | (23)           | (44)            | (126)           | (17)           | (0)          | 0        |
| 4562300              | MISC OTHER REV      | 301959 | Wind-based Ancillary Services/Revenue    | SG    | (8,515)         | (129)        | (2,169)        | (688)          | (1,297)         | (3,725)         | (492)          | (15)         | 0        |
| 4562300              | MISC OTHER REV      | 302071 | I/C Transmission O&M Revenue-Sierra Pac  | SG    | (8)             | (0)          | (2)            | (1)            | (1)             | (3)             | (0)            | (0)          | 0        |
| 4562300              | MISC OTHER REV      | 361000 | STEAM SALES                              | CAGE  | (4)             | 0            | 0              | 0              | (1)             | (3)             | (0)            | (0)          | 0        |
| 4562300              | MISC OTHER REV      | 361000 | STEAM SALES                              | CAGW  | (661)           | (29)         | (483)          | (149)          | 0               | 0               | 0              | 0            | 0        |
| 4562300              | MISC OTHER REV      | 374400 | Timber Sales - Utility Property          | CAGW  | (6)             | (0)          | (5)            | (1)            | 0               | 0               | 0              | 0            | 0        |
| <b>4562300 Total</b> |                     |        |  |       | <b>(29,193)</b> | <b>(539)</b> | <b>(9,055)</b> | <b>(2,749)</b> | <b>(4,091)</b>  | <b>(11,236)</b> | <b>(1,478)</b> | <b>(44)</b>  | <b>0</b> |
| 4562310              | EIM - MISCELLANEOUS | 308001 | EIM Rev-Forecasting Fee: Pac to TC       | SG    | (38)            | (1)          | (10)           | (3)            | (6)             | (17)            | (2)            | (0)          | 0        |
| <b>4562310 Total</b> |                     |        |  |       | <b>(38)</b>     | <b>(1)</b>   | <b>(10)</b>    | <b>(3)</b>     | <b>(6)</b>      | <b>(17)</b>     | <b>(2)</b>     | <b>(0)</b>   | <b>0</b> |
| 4562400              | M&S INVENTORY SALES | 362950 | M&S INVENTORY SALES                      | IDU   | (0)             | 0            | 0              | 0              | 0               | (0)             | 0              | 0            | 0        |
| 4562400              | M&S INVENTORY SALES | 362950 | M&S INVENTORY SALES                      | OR    | (8)             | 0            | (8)            | 0              | 0               | 0               | 0              | 0            | 0        |
| 4562400              | M&S INVENTORY SALES | 362950 | M&S INVENTORY SALES                      | SO    | (1,474)         | (29)         | (347)          | (99)           | (220)           | (688)           | (90)           | (2)          | 0        |
| 4562400              | M&S INVENTORY SALES | 362950 | M&S INVENTORY SALES                      | WYP   | 3               | 0            | 0              | 0              | 3               | 0               | 0              | 0            | 0        |



Electric Operations Revenue  
 Twelve Months Ending - December 2015  
 Allocation Method - Factor West Control Area  
 (Allocated in Thousands)

| Primary Account      | Secondary Account           | Alloc                                  | Total              | Calif            | Oregon             | Wash             | Wyoming          | Utah               | Idaho            | FERC           | Other           |
|----------------------|-----------------------------|--|--------------------|------------------|--------------------|------------------|------------------|--------------------|------------------|----------------|-----------------|
| <b>4562400 Total</b> |                             |  | <b>(1,479)</b>     | <b>(29)</b>      | <b>(355)</b>       | <b>(99)</b>      | <b>(217)</b>     | <b>(688)</b>       | <b>(90)</b>      | <b>(2)</b>     | <b>0</b>        |
| 4562500              | M&S INV COST OF SALE 514950 | M&S INVENTORY COST OF SALES            | UT                 | 1,602            | 0                  | 0                | 0                | 1,602              | 0                | 0              | 0               |
| <b>4562500 Total</b> |                             |  | <b>1,602</b>       | <b>0</b>         | <b>0</b>           | <b>0</b>         | <b>0</b>         | <b>1,602</b>       | <b>0</b>         | <b>0</b>       | <b>0</b>        |
| 4562700              | RNW ENRGY CRDT SALES 301943 | Renewable Energy Credit Sales-Deferral | SG                 | 0                | 0                  | 0                | 0                | 0                  | 0                | 0              | 0               |
| 4562700              | RNW ENRGY CRDT SALES 301944 | Renewable Energy Credit Sales-Estimate | SG                 | (0)              | (0)                | (0)              | (0)              | (0)                | (0)              | (0)            | 0               |
| 4562700              | RNW ENRGY CRDT SALES 301945 | Renewable Energy Credit Sales          | SG                 | 0                | 0                  | 0                | 0                | 0                  | 0                | 0              | 0               |
| 4562700              | RNW ENRGY CRDT SALES 352943 | Renwbl En Cr Sls-Amt                   | OTHER              | 11,030           | 0                  | 0                | 0                | 0                  | 0                | 0              | 11,030          |
| 4562700              | RNW ENRGY CRDT SALES 352950 | REC Sales - Wind Wake Loss Indemnity   | CAGW               | 0                | 0                  | 0                | 0                | 0                  | 0                | 0              | 0               |
| <b>4562700 Total</b> |                             |  | <b>11,030</b>      | <b>(0)</b>       | <b>(0)</b>         | <b>(0)</b>       | <b>(0)</b>       | <b>(0)</b>         | <b>(0)</b>       | <b>(0)</b>     | <b>11,030</b>   |
| 4562800              | CA GHG Emission Allo 352001 | CA GHG Allowance Revenues              | OTHER              | (9,086)          | 0                  | 0                | 0                | 0                  | 0                | 0              | (9,086)         |
| 4562800              | CA GHG Emission Allo 352002 | CA GHG Allowance Revenues - Deferral   | OTHER              | 9,086            | 0                  | 0                | 0                | 0                  | 0                | 0              | 9,086           |
| 4562800              | CA GHG Emission Allo 352003 | CA GHG Allowance Revenues # Amortz     | OTHER              | (11,212)         | 0                  | 0                | 0                | 0                  | 0                | 0              | (11,212)        |
| <b>4562800 Total</b> |                             |  | <b>(11,212)</b>    | <b>0</b>         | <b>0</b>           | <b>0</b>         | <b>0</b>         | <b>0</b>           | <b>0</b>         | <b>0</b>       | <b>(11,212)</b> |
| 4563500              | Oth Elec Rev-Def Trn 305990 | FERC Transmission Refund-Deferral      | OTHER              | 5,114            | 0                  | 0                | 0                | 0                  | 0                | 0              | 5,114           |
| <b>4563500 Total</b> |                             |  | <b>5,114</b>       | <b>0</b>         | <b>0</b>           | <b>0</b>         | <b>0</b>         | <b>0</b>           | <b>0</b>         | <b>0</b>       | <b>5,114</b>    |
| <b>Grand Total</b>   |                             |  | <b>(5,043,742)</b> | <b>(109,413)</b> | <b>(1,354,842)</b> | <b>(369,502)</b> | <b>(719,255)</b> | <b>(2,183,902)</b> | <b>(294,549)</b> | <b>(5,916)</b> | <b>(6,364)</b>  |





**Operations & Maintenance Expense (Actuals)**

Twelve Months Ending - December 2015

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      | STEX Steam O&M Expense      | CAGE  | 2,496          | 0             | 0              | 0             | 570          | 1,695         | 224          | 7          | 0        |
| 5000000 OPER SUPV & ENG      | STEX Steam O&M Expense      | CAGW  | 36             | 2             | 26             | 8             | 0            | 0             | 0            | 0          | 0        |
| 5000000 OPER SUPV & ENG      | STEX Steam O&M Expense      | JBG   | 12,338         | 534           | 8,962          | 2,772         | 16           | 48            | 6            | 0          | 0        |
| 5000000 OPER SUPV & ENG      | STEX Steam O&M Expense      | SG    | 184            | 3             | 47             | 15            | 28           | 80            | 11           | 0          | 0        |
| <b>5000000 Total</b>         |                             |       | <b>15,054</b>  | <b>538</b>    | <b>9,036</b>   | <b>2,795</b>  | <b>614</b>   | <b>1,823</b>  | <b>241</b>   | <b>7</b>   | <b>0</b> |
| 5001000 OPER SUPV & ENG      | STEX Steam O&M Expense      | CAGE  | 426            | 0             | 0              | 0             | 97           | 289           | 38           | 1          | 0        |
| 5001000 OPER SUPV & ENG      | STEX Steam O&M Expense      | JBG   | 37             | 2             | 27             | 8             | 0            | 0             | 0            | 0          | 0        |
| <b>5001000 Total</b>         |                             |       | <b>463</b>     | <b>2</b>      | <b>27</b>      | <b>8</b>      | <b>97</b>    | <b>289</b>    | <b>38</b>    | <b>1</b>   | <b>0</b> |
| 5010000 FUEL CONSUMED        | NPCX Net Power Cost Expense | CAEE  | 351            | 0             | 0              | 0             | 89           | 228           | 33           | 1          | 0        |
| 5010000 FUEL CONSUMED        | NPCX Net Power Cost Expense | SE    | 341            | 5             | 84             | 26            | 57           | 147           | 21           | 1          | 0        |
| <b>5010000 Total</b>         |                             |       | <b>692</b>     | <b>5</b>      | <b>84</b>      | <b>26</b>     | <b>146</b>   | <b>375</b>    | <b>54</b>    | <b>2</b>   | <b>0</b> |
| 5012000 FUEL HAND-COAL       | STEX Steam O&M Expense      | CAEE  | 9,749          | 0             | 0              | 0             | 2,464        | 6,340         | 919          | 26         | 0        |
| 5012000 FUEL HAND-COAL       | STEX Steam O&M Expense      | CAGW  | 2,120          | 92            | 1,549          | 479           | 0            | 0             | 0            | 0          | 0        |
| 5012000 FUEL HAND-COAL       | STEX Steam O&M Expense      | JBE   | (828)          | (37)          | (599)          | (188)         | (1)          | (3)           | (0)          | (0)        | 0        |
| 5012000 FUEL HAND-COAL       | STEX Steam O&M Expense      | SE    | (116)          | (2)           | (28)           | (9)           | (19)         | (50)          | (7)          | (0)        | 0        |
| <b>5012000 Total</b>         |                             |       | <b>10,924</b>  | <b>54</b>     | <b>921</b>     | <b>282</b>    | <b>2,443</b> | <b>6,287</b>  | <b>911</b>   | <b>26</b>  | <b>0</b> |
| 5013000 START UP FUEL - GAS  | NPCX Net Power Cost Expense | CAEE  | 425            | 0             | 0              | 0             | 107          | 276           | 40           | 1          | 0        |
| <b>5013000 Total</b>         |                             |       | <b>425</b>     | <b>0</b>      | <b>0</b>       | <b>0</b>      | <b>107</b>   | <b>276</b>    | <b>40</b>    | <b>1</b>   | <b>0</b> |
| 5014000 FUEL CONSUMED-DIESEL | NPCX Net Power Cost Expense | CAEE  | 13             | 0             | 0              | 0             | 3            | 9             | 1            | 0          | 0        |
| <b>5014000 Total</b>         |                             |       | <b>13</b>      | <b>0</b>      | <b>0</b>       | <b>0</b>      | <b>3</b>     | <b>9</b>      | <b>1</b>     | <b>0</b>   | <b>0</b> |
| 5014500 START UP FUEL-DIESEL | NPCX Net Power Cost Expense | CAEE  | 3,728          | 0             | 0              | 0             | 942          | 2,425         | 351          | 10         | 0        |
| 5014500 START UP FUEL-DIESEL | NPCX Net Power Cost Expense | CAGW  | 127            | 6             | 93             | 29            | 0            | 0             | 0            | 0          | 0        |
| 5014500 START UP FUEL-DIESEL | NPCX Net Power Cost Expense | JBE   | 1,210          | 54            | 875            | 274           | 2            | 4             | 1            | 0          | 0        |
| <b>5014500 Total</b>         |                             |       | <b>5,065</b>   | <b>59</b>     | <b>968</b>     | <b>303</b>    | <b>944</b>   | <b>2,429</b>  | <b>352</b>   | <b>10</b>  | <b>0</b> |
| 5015000 FUEL CONS-RES DISP   | NPCX Net Power Cost Expense | CAEE  | 3              | 0             | 0              | 0             | 1            | 2             | 0            | 0          | 0        |
| 5015000 FUEL CONS-RES DISP   | NPCX Net Power Cost Expense | JBE   | 122            | 5             | 88             | 28            | 0            | 0             | 0            | 0          | 0        |
| <b>5015000 Total</b>         |                             |       | <b>125</b>     | <b>5</b>      | <b>88</b>      | <b>28</b>     | <b>1</b>     | <b>2</b>      | <b>0</b>     | <b>0</b>   | <b>0</b> |
| 501NPC                       | NPCX Net Power Cost Expense | CAEW  | 239,414        | 10,694        | 174,086        | 54,634        | 0            | 0             | 0            | 0          | 0        |
| <b>501NPC Total</b>          |                             |       | <b>239,414</b> | <b>10,694</b> | <b>174,086</b> | <b>54,634</b> | <b>0</b>     | <b>0</b>      | <b>0</b>     | <b>0</b>   | <b>0</b> |
| 5020000 STEAM EXPENSES       | STEX Steam O&M Expense      | CAGE  | 41,155         | 0             | 0              | 0             | 9,404        | 27,952        | 3,690        | 109        | 0        |
| 5020000 STEAM EXPENSES       | STEX Steam O&M Expense      | CAGW  | 1,069          | 47            | 781            | 242           | 0            | 0             | 0            | 0          | 0        |
| 5020000 STEAM EXPENSES       | STEX Steam O&M Expense      | JBG   | 23,007         | 995           | 16,712         | 5,170         | 30           | 89            | 12           | 0          | 0        |
| <b>5020000 Total</b>         |                             |       | <b>65,232</b>  | <b>1,041</b>  | <b>17,493</b>  | <b>5,411</b>  | <b>9,434</b> | <b>28,041</b> | <b>3,702</b> | <b>109</b> | <b>0</b> |
| 5022000 STM EXP - FLYASH     | STEX Steam O&M Expense      | CAGE  | 1,925          | 0             | 0              | 0             | 440          | 1,308         | 173          | 5          | 0        |
| <b>5022000 Total</b>         |                             |       | <b>1,925</b>   | <b>0</b>      | <b>0</b>       | <b>0</b>      | <b>440</b>   | <b>1,308</b>  | <b>173</b>   | <b>5</b>   | <b>0</b> |
| 5023000 STM EXP BOTTOM ASH   | STEX Steam O&M Expense      | CAGE  | 5              | 0             | 0              | 0             | 1            | 3             | 0            | 0          | 0        |
| <b>5023000 Total</b>         |                             |       | <b>5</b>       | <b>0</b>      | <b>0</b>       | <b>0</b>      | <b>1</b>     | <b>3</b>      | <b>0</b>     | <b>0</b>   | <b>0</b> |
| 5024000 STM EXP SCRUBBER     | STEX Steam O&M Expense      | CAGE  | 2,306          | 0             | 0              | 0             | 527          | 1,566         | 207          | 6          | 0        |
| <b>5024000 Total</b>         |                             |       | <b>2,306</b>   | <b>0</b>      | <b>0</b>       | <b>0</b>      | <b>527</b>   | <b>1,566</b>  | <b>207</b>   | <b>6</b>   | <b>0</b> |





**Operations & Maintenance Expense (Actuals)**

Twelve Months Ending - December 2015

Allocation Method - Factor West Control Area

(Allocated in Thousands)

| Primary Account            | Secondary Group Code   | Alloc | Total           | Calif          | Oregon          | Wash           | Wyoming        | Utah            | Idaho          | FERC        | Other    |
|----------------------------|------------------------|-------|-----------------|----------------|-----------------|----------------|----------------|-----------------|----------------|-------------|----------|
| 5029000 STM EXP - OTHER    | STEX Steam O&M Expense | CAGE  | 15,132          | 0              | 0               | 0              | 3,458          | 10,278          | 1,357          | 40          | 0        |
| 5029000 STM EXP - OTHER    | STEX Steam O&M Expense | JBG   | 14              | 1              | 10              | 3              | 0              | 0               | 0              | 0           | 0        |
| <b>5029000 Total</b>       |                        |       | <b>15,146</b>   | <b>1</b>       | <b>10</b>       | <b>3</b>       | <b>3,458</b>   | <b>10,278</b>   | <b>1,357</b>   | <b>40</b>   | <b>0</b> |
| 5050000 ELECTRIC EXPENSES  | STEX Steam O&M Expense | CAGE  | 2,262           | 0              | 0               | 0              | 517            | 1,536           | 203            | 6           | 0        |
| 5050000 ELECTRIC EXPENSES  | STEX Steam O&M Expense | CAGW  | 89              | 4              | 65              | 20             | 0              | 0               | 0              | 0           | 0        |
| 5050000 ELECTRIC EXPENSES  | STEX Steam O&M Expense | JBG   | 0               | 0              | 0               | 0              | 0              | 0               | 0              | 0           | 0        |
| <b>5050000 Total</b>       |                        |       | <b>2,351</b>    | <b>4</b>       | <b>65</b>       | <b>20</b>      | <b>517</b>     | <b>1,536</b>    | <b>203</b>     | <b>6</b>    | <b>0</b> |
| 5051000 ELEC EXP GENERAL   | STEX Steam O&M Expense | CAGE  | 1               | 0              | 0               | 0              | 0              | 1               | 0              | 0           | 0        |
| <b>5051000 Total</b>       |                        |       | <b>1</b>        | <b>0</b>       | <b>0</b>        | <b>0</b>       | <b>0</b>       | <b>1</b>        | <b>0</b>       | <b>0</b>    | <b>0</b> |
| 5060000 MISC STEAM PWR EXP | STEX Steam O&M Expense | CAGE  | 10,166          | 0              | 0               | 0              | 2,323          | 6,905           | 912            | 27          | 0        |
| 5060000 MISC STEAM PWR EXP | STEX Steam O&M Expense | CAGW  | 1,869           | 81             | 1,365           | 422            | 0              | 0               | 0              | 0           | 0        |
| 5060000 MISC STEAM PWR EXP | STEX Steam O&M Expense | JBG   | (1,750)         | (76)           | (1,271)         | (393)          | (2)            | (7)             | (1)            | (0)         | 0        |
| <b>5060000 Total</b>       |                        |       | <b>10,285</b>   | <b>6</b>       | <b>94</b>       | <b>29</b>      | <b>2,321</b>   | <b>6,898</b>    | <b>911</b>     | <b>27</b>   | <b>0</b> |
| 5061000 MISC STM EXP - CON | STEX Steam O&M Expense | CAGE  | 885             | 0              | 0               | 0              | 202            | 601             | 79             | 2           | 0        |
| 5061000 MISC STM EXP - CON | STEX Steam O&M Expense | JBG   | 16              | 1              | 12              | 4              | 0              | 0               | 0              | 0           | 0        |
| <b>5061000 Total</b>       |                        |       | <b>901</b>      | <b>1</b>       | <b>12</b>       | <b>4</b>       | <b>202</b>     | <b>601</b>      | <b>79</b>      | <b>2</b>    | <b>0</b> |
| 5061100 MISC STM EXP PLCLU | STEX Steam O&M Expense | CAGE  | 123             | 0              | 0               | 0              | 28             | 84              | 11             | 0           | 0        |
| 5061100 MISC STM EXP PLCLU | STEX Steam O&M Expense | JBG   | 1,014           | 44             | 737             | 228            | 1              | 4               | 1              | 0           | 0        |
| <b>5061100 Total</b>       |                        |       | <b>1,138</b>    | <b>44</b>      | <b>737</b>      | <b>228</b>     | <b>30</b>      | <b>88</b>       | <b>12</b>      | <b>0</b>    | <b>0</b> |
| 5061200 MISC STM EXP UNMTG | STEX Steam O&M Expense | JBG   | 4               | 0              | 3               | 1              | 0              | 0               | 0              | 0           | 0        |
| <b>5061200 Total</b>       |                        |       | <b>4</b>        | <b>0</b>       | <b>3</b>        | <b>1</b>       | <b>0</b>       | <b>0</b>        | <b>0</b>       | <b>0</b>    | <b>0</b> |
| 5061300 MISC STM EXP COMPT | STEX Steam O&M Expense | CAGE  | 377             | 0              | 0               | 0              | 86             | 256             | 34             | 1           | 0        |
| 5061300 MISC STM EXP COMPT | STEX Steam O&M Expense | JBG   | 48              | 2              | 35              | 11             | 0              | 0               | 0              | 0           | 0        |
| <b>5061300 Total</b>       |                        |       | <b>425</b>      | <b>2</b>       | <b>35</b>       | <b>11</b>      | <b>86</b>      | <b>256</b>      | <b>34</b>      | <b>1</b>    | <b>0</b> |
| 5061400 MISC STM EXP OFFIC | STEX Steam O&M Expense | CAGE  | 1,328           | 0              | 0               | 0              | 303            | 902             | 119            | 4           | 0        |
| 5061400 MISC STM EXP OFFIC | STEX Steam O&M Expense | JBG   | 1,231           | 53             | 894             | 277            | 2              | 5               | 1              | 0           | 0        |
| <b>5061400 Total</b>       |                        |       | <b>2,558</b>    | <b>53</b>      | <b>894</b>      | <b>277</b>     | <b>305</b>     | <b>906</b>      | <b>120</b>     | <b>4</b>    | <b>0</b> |
| 5061500 MISC STM EXP COMM  | STEX Steam O&M Expense | CAGE  | 135             | 0              | 0               | 0              | 31             | 91              | 12             | 0           | 0        |
| <b>5061500 Total</b>       |                        |       | <b>135</b>      | <b>0</b>       | <b>0</b>        | <b>0</b>       | <b>31</b>      | <b>91</b>       | <b>12</b>      | <b>0</b>    | <b>0</b> |
| 5061600 MISC STM EXP FIRE  | STEX Steam O&M Expense | JBG   | (1)             | (0)            | (0)             | (0)            | (0)            | (0)             | (0)            | (0)         | 0        |
| <b>5061600 Total</b>       |                        |       | <b>(1)</b>      | <b>(0)</b>     | <b>(0)</b>      | <b>(0)</b>     | <b>(0)</b>     | <b>(0)</b>      | <b>(0)</b>     | <b>(0)</b>  | <b>0</b> |
| 5062000 MISC STM - ENVRMNT | STEX Steam O&M Expense | CAGE  | 1,352           | 0              | 0               | 0              | 309            | 918             | 121            | 4           | 0        |
| 5062000 MISC STM - ENVRMNT | STEX Steam O&M Expense | JBG   | 22              | 1              | 16              | 5              | 0              | 0               | 0              | 0           | 0        |
| <b>5062000 Total</b>       |                        |       | <b>1,374</b>    | <b>1</b>       | <b>16</b>       | <b>5</b>       | <b>309</b>     | <b>919</b>      | <b>121</b>     | <b>4</b>    | <b>0</b> |
| 5063000 MISC STEAM JVA CR  | STEX Steam O&M Expense | CAGE  | (14,968)        | 0              | 0               | 0              | (3,420)        | (10,166)        | (1,342)        | (40)        | 0        |
| 5063000 MISC STEAM JVA CR  | STEX Steam O&M Expense | JBG   | (26,684)        | (1,154)        | (19,383)        | (5,996)        | (35)           | (103)           | (14)           | (0)         | 0        |
| <b>5063000 Total</b>       |                        |       | <b>(41,651)</b> | <b>(1,154)</b> | <b>(19,383)</b> | <b>(5,996)</b> | <b>(3,455)</b> | <b>(10,269)</b> | <b>(1,356)</b> | <b>(40)</b> | <b>0</b> |
| 5064000 MISC STM EXP RCRT  | STEX Steam O&M Expense | CAGE  | 34              | 0              | 0               | 0              | 8              | 23              | 3              | 0           | 0        |
| <b>5064000 Total</b>       |                        |       | <b>34</b>       | <b>0</b>       | <b>0</b>        | <b>0</b>       | <b>8</b>       | <b>23</b>       | <b>3</b>       | <b>0</b>    | <b>0</b> |



**Operations & Maintenance Expense (Actuals)**

Twelve Months Ending - December 2015

Allocation Method - Factor West Control Area

(Allocated in Thousands)

| Primary Account            | Secondary Group Code   | Alloc | Total        | Calif     | Oregon       | Wash       | Wyoming      | Utah         | Idaho      | FERC      | Other    |
|----------------------------|------------------------|-------|--------------|-----------|--------------|------------|--------------|--------------|------------|-----------|----------|
| 5065000 MISC STM EXP - SEC | STEX Steam O&M Expense | CAGE  | 439          | 0         | 0            | 0          | 100          | 298          | 39         | 1         | 0        |
| 5065000 MISC STM EXP - SEC | STEX Steam O&M Expense | JBG   | 206          | 9         | 150          | 46         | 0            | 1            | 0          | 0         | 0        |
| <b>5065000 Total</b>       |                        |       | <b>645</b>   | <b>9</b>  | <b>150</b>   | <b>46</b>  | <b>100</b>   | <b>299</b>   | <b>39</b>  | <b>1</b>  | <b>0</b> |
| 5066000 MISC STM EXP -SFTY | STEX Steam O&M Expense | CAGE  | 1,376        | 0         | 0            | 0          | 314          | 934          | 123        | 4         | 0        |
| 5066000 MISC STM EXP -SFTY | STEX Steam O&M Expense | JBG   | 64           | 3         | 46           | 14         | 0            | 0            | 0          | 0         | 0        |
| <b>5066000 Total</b>       |                        |       | <b>1,440</b> | <b>3</b>  | <b>46</b>    | <b>14</b>  | <b>314</b>   | <b>935</b>   | <b>123</b> | <b>4</b>  | <b>0</b> |
| 5067000 MISC STM EXP TRNNG | STEX Steam O&M Expense | CAGE  | 1,983        | 0         | 0            | 0          | 453          | 1,347        | 178        | 5         | 0        |
| 5067000 MISC STM EXP TRNNG | STEX Steam O&M Expense | JBG   | 2,014        | 87        | 1,463        | 452        | 3            | 8            | 1          | 0         | 0        |
| <b>5067000 Total</b>       |                        |       | <b>3,996</b> | <b>87</b> | <b>1,463</b> | <b>452</b> | <b>456</b>   | <b>1,354</b> | <b>179</b> | <b>5</b>  | <b>0</b> |
| 5069000 MISC STM EXP WTSPY | STEX Steam O&M Expense | CAGE  | 182          | 0         | 0            | 0          | 42           | 124          | 16         | 0         | 0        |
| <b>5069000 Total</b>       |                        |       | <b>182</b>   | <b>0</b>  | <b>0</b>     | <b>0</b>   | <b>42</b>    | <b>124</b>   | <b>16</b>  | <b>0</b>  | <b>0</b> |
| 5069900 MISC STM EXP MISC  | STEX Steam O&M Expense | CAGE  | 2,951        | 0         | 0            | 0          | 674          | 2,004        | 265        | 8         | 0        |
| 5069900 MISC STM EXP MISC  | STEX Steam O&M Expense | JBG   | 9            | 0         | 6            | 2          | 0            | 0            | 0          | 0         | 0        |
| <b>5069900 Total</b>       |                        |       | <b>2,960</b> | <b>0</b>  | <b>6</b>     | <b>2</b>   | <b>674</b>   | <b>2,004</b> | <b>265</b> | <b>8</b>  | <b>0</b> |
| 5070000 RENTS (STEAM GEN)  | STEX Steam O&M Expense | CAGE  | 81           | 0         | 0            | 0          | 19           | 55           | 7          | 0         | 0        |
| 5070000 RENTS (STEAM GEN)  | STEX Steam O&M Expense | CAGW  | 22           | 1         | 16           | 5          | 0            | 0            | 0          | 0         | 0        |
| 5070000 RENTS (STEAM GEN)  | STEX Steam O&M Expense | JBG   | 291          | 13        | 212          | 65         | 0            | 1            | 0          | 0         | 0        |
| <b>5070000 Total</b>       |                        |       | <b>395</b>   | <b>14</b> | <b>228</b>   | <b>70</b>  | <b>19</b>    | <b>56</b>    | <b>7</b>   | <b>0</b>  | <b>0</b> |
| 5100000 MNT SUPERV & ENG   | STEX Steam O&M Expense | CAGE  | 3,288        | 0         | 0            | 0          | 751          | 2,234        | 295        | 9         | 0        |
| 5100000 MNT SUPERV & ENG   | STEX Steam O&M Expense | CAGW  | 272          | 12        | 198          | 61         | 0            | 0            | 0          | 0         | 0        |
| 5100000 MNT SUPERV & ENG   | STEX Steam O&M Expense | JBG   | 780          | 34        | 567          | 175        | 1            | 3            | 0          | 0         | 0        |
| <b>5100000 Total</b>       |                        |       | <b>4,340</b> | <b>46</b> | <b>765</b>   | <b>237</b> | <b>752</b>   | <b>2,237</b> | <b>295</b> | <b>9</b>  | <b>0</b> |
| 5101000 MNTNCE SUPVSN &ENG | STEX Steam O&M Expense | CAGE  | 4,175        | 0         | 0            | 0          | 954          | 2,835        | 374        | 11        | 0        |
| <b>5101000 Total</b>       |                        |       | <b>4,175</b> | <b>0</b>  | <b>0</b>     | <b>0</b>   | <b>954</b>   | <b>2,835</b> | <b>374</b> | <b>11</b> | <b>0</b> |
| 5110000 MNT OF STRUCTURES  | STEX Steam O&M Expense | CAGE  | 3,021        | 0         | 0            | 0          | 690          | 2,052        | 271        | 8         | 0        |
| 5110000 MNT OF STRUCTURES  | STEX Steam O&M Expense | CAGW  | 471          | 21        | 344          | 107        | 0            | 0            | 0          | 0         | 0        |
| 5110000 MNT OF STRUCTURES  | STEX Steam O&M Expense | JBG   | 555          | 24        | 403          | 125        | 1            | 2            | 0          | 0         | 0        |
| <b>5110000 Total</b>       |                        |       | <b>4,048</b> | <b>44</b> | <b>748</b>   | <b>231</b> | <b>691</b>   | <b>2,054</b> | <b>271</b> | <b>8</b>  | <b>0</b> |
| 5111000 MNT OF STRUCTURES  | STEX Steam O&M Expense | CAGE  | 7,067        | 0         | 0            | 0          | 1,615        | 4,800        | 634        | 19        | 0        |
| 5111000 MNT OF STRUCTURES  | STEX Steam O&M Expense | JBG   | 1,840        | 80        | 1,337        | 414        | 2            | 7            | 1          | 0         | 0        |
| <b>5111000 Total</b>       |                        |       | <b>8,908</b> | <b>80</b> | <b>1,337</b> | <b>414</b> | <b>1,617</b> | <b>4,807</b> | <b>635</b> | <b>19</b> | <b>0</b> |
| 5111100 MNT STRCT PMP PLNT | STEX Steam O&M Expense | CAGE  | 608          | 0         | 0            | 0          | 139          | 413          | 55         | 2         | 0        |
| 5111100 MNT STRCT PMP PLNT | STEX Steam O&M Expense | JBG   | 1,122        | 48        | 815          | 252        | 1            | 4            | 1          | 0         | 0        |
| <b>5111100 Total</b>       |                        |       | <b>1,730</b> | <b>48</b> | <b>815</b>   | <b>252</b> | <b>140</b>   | <b>417</b>   | <b>55</b>  | <b>2</b>  | <b>0</b> |
| 5111200 MNT STRCT WASTE WT | STEX Steam O&M Expense | CAGE  | 899          | 0         | 0            | 0          | 206          | 611          | 81         | 2         | 0        |
| 5111200 MNT STRCT WASTE WT | STEX Steam O&M Expense | JBG   | 621          | 27        | 451          | 140        | 1            | 2            | 0          | 0         | 0        |
| <b>5111200 Total</b>       |                        |       | <b>1,521</b> | <b>27</b> | <b>451</b>   | <b>140</b> | <b>206</b>   | <b>613</b>   | <b>81</b>  | <b>2</b>  | <b>0</b> |
| 5112000 STRUCTURAL SYSTEMS | STEX Steam O&M Expense | CAGE  | 3,784        | 0         | 0            | 0          | 865          | 2,570        | 339        | 10        | 0        |
| 5112000 STRUCTURAL SYSTEMS | STEX Steam O&M Expense | JBG   | 6,392        | 276       | 4,643        | 1,436      | 8            | 25           | 3          | 0         | 0        |



**Operations & Maintenance Expense (Actuals)**

Twelve Months Ending - December 2015

Allocation Method - Factor West Control Area

(Allocated in Thousands)

| Primary Account      | Secondary Group Code | Alloc | Total             | Calif      | Oregon       | Wash         | Wyoming      | Utah         | Idaho      | FERC      | Other    |
|----------------------|----------------------|-------|-------------------|------------|--------------|--------------|--------------|--------------|------------|-----------|----------|
| <b>5112000 Total</b> |                      |       | <b>10,175</b>     | <b>276</b> | <b>4,643</b> | <b>1,436</b> | <b>873</b>   | <b>2,594</b> | <b>342</b> | <b>10</b> | <b>0</b> |
| 5114000              | MNT OF STRCT CATH    | STEX  | Steam O&M Expense | CAGE       | 18           | 0            | 0            | 4            | 12         | 2         | 0        |
| 5114000              | MNT OF STRCT CATH    | STEX  | Steam O&M Expense | JBG        | 4            | 0            | 3            | 0            | 0          | 0         | 0        |
| <b>5114000 Total</b> |                      |       | <b>22</b>         | <b>0</b>   | <b>3</b>     | <b>1</b>     | <b>4</b>     | <b>12</b>    | <b>2</b>   | <b>0</b>  | <b>0</b> |
| 5116000              | MNT STRCT DAM RIVR   | STEX  | Steam O&M Expense | CAGE       | 68           | 0            | 0            | 15           | 46         | 6         | 0        |
| <b>5116000 Total</b> |                      |       | <b>68</b>         | <b>0</b>   | <b>0</b>     | <b>0</b>     | <b>15</b>    | <b>46</b>    | <b>6</b>   | <b>0</b>  | <b>0</b> |
| 5117000              | MNT STRCT FIRE PRT   | STEX  | Steam O&M Expense | CAGE       | 477          | 0            | 0            | 109          | 324        | 43        | 1        |
| 5117000              | MNT STRCT FIRE PRT   | STEX  | Steam O&M Expense | JBG        | 478          | 21           | 347          | 107          | 1          | 2         | 0        |
| <b>5117000 Total</b> |                      |       | <b>955</b>        | <b>21</b>  | <b>347</b>   | <b>107</b>   | <b>110</b>   | <b>326</b>   | <b>43</b>  | <b>1</b>  | <b>0</b> |
| 5118000              | MNT STRCT-GROUNDS    | STEX  | Steam O&M Expense | CAGE       | 471          | 0            | 0            | 108          | 320        | 42        | 1        |
| 5118000              | MNT STRCT-GROUNDS    | STEX  | Steam O&M Expense | JBG        | 505          | 22           | 367          | 114          | 1          | 2         | 0        |
| <b>5118000 Total</b> |                      |       | <b>977</b>        | <b>22</b>  | <b>367</b>   | <b>114</b>   | <b>108</b>   | <b>322</b>   | <b>43</b>  | <b>1</b>  | <b>0</b> |
| 5119000              | MNT OF STRCT-HVAC    | STEX  | Steam O&M Expense | CAGE       | 1,510        | 0            | 0            | 345          | 1,025      | 135       | 4        |
| 5119000              | MNT OF STRCT-HVAC    | STEX  | Steam O&M Expense | JBG        | 532          | 23           | 386          | 119          | 1          | 2         | 0        |
| <b>5119000 Total</b> |                      |       | <b>2,041</b>      | <b>23</b>  | <b>386</b>   | <b>119</b>   | <b>346</b>   | <b>1,027</b> | <b>136</b> | <b>4</b>  | <b>0</b> |
| 5119900              | MNT OF STRCT-MISC    | STEX  | Steam O&M Expense | CAGE       | 222          | 0            | 0            | 51           | 151        | 20        | 1        |
| <b>5119900 Total</b> |                      |       | <b>222</b>        | <b>0</b>   | <b>0</b>     | <b>0</b>     | <b>51</b>    | <b>151</b>   | <b>20</b>  | <b>1</b>  | <b>0</b> |
| 5120000              | MANT OF BOILR PLNT   | STEX  | Steam O&M Expense | CAGE       | 8,409        | 0            | 0            | 1,921        | 5,711      | 754       | 22       |
| 5120000              | MANT OF BOILR PLNT   | STEX  | Steam O&M Expense | CAGW       | 2,195        | 95           | 1,604        | 496          | 0          | 0         | 0        |
| 5120000              | MANT OF BOILR PLNT   | STEX  | Steam O&M Expense | JBG        | 771          | 33           | 560          | 173          | 1          | 3         | 0        |
| <b>5120000 Total</b> |                      |       | <b>11,375</b>     | <b>129</b> | <b>2,164</b> | <b>669</b>   | <b>1,922</b> | <b>5,714</b> | <b>754</b> | <b>22</b> | <b>0</b> |
| 5121000              | MNT BOILR-AIR HTR    | STEX  | Steam O&M Expense | CAGE       | 10,230       | 0            | 0            | 2,338        | 6,948      | 917       | 27       |
| 5121000              | MNT BOILR-AIR HTR    | STEX  | Steam O&M Expense | JBG        | 2,213        | 96           | 1,608        | 497          | 3          | 9         | 0        |
| <b>5121000 Total</b> |                      |       | <b>12,443</b>     | <b>96</b>  | <b>1,608</b> | <b>497</b>   | <b>2,340</b> | <b>6,957</b> | <b>918</b> | <b>27</b> | <b>0</b> |
| 5121100              | MNT BOILR-CHEM FD    | STEX  | Steam O&M Expense | CAGE       | 124          | 0            | 0            | 28           | 84         | 11        | 0        |
| 5121100              | MNT BOILR-CHEM FD    | STEX  | Steam O&M Expense | JBG        | 105          | 5            | 76           | 24           | 0          | 0         | 0        |
| <b>5121100 Total</b> |                      |       | <b>228</b>        | <b>5</b>   | <b>76</b>    | <b>24</b>    | <b>28</b>    | <b>84</b>    | <b>11</b>  | <b>0</b>  | <b>0</b> |
| 5121200              | MNT BOILR-CL HANDL   | STEX  | Steam O&M Expense | CAGE       | 3,448        | 0            | 0            | 788          | 2,342      | 309       | 9        |
| 5121200              | MNT BOILR-CL HANDL   | STEX  | Steam O&M Expense | JBG        | 1,804        | 78           | 1,310        | 405          | 2          | 7         | 0        |
| <b>5121200 Total</b> |                      |       | <b>5,252</b>      | <b>78</b>  | <b>1,310</b> | <b>405</b>   | <b>790</b>   | <b>2,349</b> | <b>310</b> | <b>9</b>  | <b>0</b> |
| 5121400              | MNT BOIL-DEMNERLZ    | STEX  | Steam O&M Expense | CAGE       | 436          | 0            | 0            | 100          | 296        | 39        | 1        |
| 5121400              | MNT BOIL-DEMNERLZ    | STEX  | Steam O&M Expense | JBG        | 62           | 3            | 45           | 14           | 0          | 0         | 0        |
| <b>5121400 Total</b> |                      |       | <b>498</b>        | <b>3</b>   | <b>45</b>    | <b>14</b>    | <b>100</b>   | <b>296</b>   | <b>39</b>  | <b>1</b>  | <b>0</b> |
| 5121500              | MNT BOIL-EXTRC STM   | STEX  | Steam O&M Expense | CAGE       | 318          | 0            | 0            | 73           | 216        | 29        | 1        |
| 5121500              | MNT BOIL-EXTRC STM   | STEX  | Steam O&M Expense | JBG        | 171          | 7            | 125          | 39           | 0          | 1         | 0        |
| <b>5121500 Total</b> |                      |       | <b>490</b>        | <b>7</b>   | <b>125</b>   | <b>39</b>    | <b>73</b>    | <b>217</b>   | <b>29</b>  | <b>1</b>  | <b>0</b> |
| 5121600              | MNT BOILR-FLYASH     | STEX  | Steam O&M Expense | CAGE       | 2,818        | 0            | 0            | 644          | 1,914      | 253       | 7        |
| 5121600              | MNT BOILR-FLYASH     | STEX  | Steam O&M Expense | JBG        | 1,317        | 57           | 957          | 296          | 2          | 5         | 0        |
| <b>5121600 Total</b> |                      |       | <b>4,135</b>      | <b>57</b>  | <b>957</b>   | <b>296</b>   | <b>646</b>   | <b>1,919</b> | <b>253</b> | <b>7</b>  | <b>0</b> |



**Operations & Maintenance Expense (Actuals)**

Twelve Months Ending - December 2015

Allocation Method - Factor West Control Area

(Allocated in Thousands)

| Primary Account             | Secondary Group Code   | Alloc | Total        | Calif      | Oregon       | Wash       | Wyoming      | Utah         | Idaho      | FERC      | Other    |
|-----------------------------|------------------------|-------|--------------|------------|--------------|------------|--------------|--------------|------------|-----------|----------|
| 5121700 MNT BOIL-FUEL OIL   | STEX Steam O&M Expense | CAGE  | 268          | 0          | 0            | 0          | 61           | 182          | 24         | 1         | 0        |
| 5121700 MNT BOIL-FUEL OIL   | STEX Steam O&M Expense | JBG   | 184          | 8          | 134          | 41         | 0            | 1            | 0          | 0         | 0        |
| <b>5121700 Total</b>        |                        |       | <b>452</b>   | <b>8</b>   | <b>134</b>   | <b>41</b>  | <b>61</b>    | <b>183</b>   | <b>24</b>  | <b>1</b>  | <b>0</b> |
| 5121800 MNT BOIL-FEEDWATR   | STEX Steam O&M Expense | CAGE  | 3,853        | 0          | 0            | 0          | 880          | 2,617        | 345        | 10        | 0        |
| 5121800 MNT BOIL-FEEDWATR   | STEX Steam O&M Expense | JBG   | 1,490        | 64         | 1,082        | 335        | 2            | 6            | 1          | 0         | 0        |
| <b>5121800 Total</b>        |                        |       | <b>5,342</b> | <b>64</b>  | <b>1,082</b> | <b>335</b> | <b>882</b>   | <b>2,622</b> | <b>346</b> | <b>10</b> | <b>0</b> |
| 5121900 MNT BOIL-FRZ PRTEC  | STEX Steam O&M Expense | CAGE  | 55           | 0          | 0            | 0          | 12           | 37           | 5          | 0         | 0        |
| <b>5121900 Total</b>        |                        |       | <b>55</b>    | <b>0</b>   | <b>0</b>     | <b>0</b>   | <b>12</b>    | <b>37</b>    | <b>5</b>   | <b>0</b>  | <b>0</b> |
| 5122000 MNT BOILR-AUX SYST  | STEX Steam O&M Expense | CAGE  | 3,014        | 0          | 0            | 0          | 689          | 2,047        | 270        | 8         | 0        |
| 5122000 MNT BOILR-AUX SYST  | STEX Steam O&M Expense | JBG   | 120          | 5          | 87           | 27         | 0            | 0            | 0          | 0         | 0        |
| <b>5122000 Total</b>        |                        |       | <b>3,134</b> | <b>5</b>   | <b>87</b>    | <b>27</b>  | <b>689</b>   | <b>2,047</b> | <b>270</b> | <b>8</b>  | <b>0</b> |
| 5122100 MNT BOILR-MAIN STM  | STEX Steam O&M Expense | CAGE  | 1,665        | 0          | 0            | 0          | 381          | 1,131        | 149        | 4         | 0        |
| 5122100 MNT BOILR-MAIN STM  | STEX Steam O&M Expense | JBG   | 127          | 6          | 92           | 29         | 0            | 0            | 0          | 0         | 0        |
| <b>5122100 Total</b>        |                        |       | <b>1,793</b> | <b>6</b>   | <b>92</b>    | <b>29</b>  | <b>381</b>   | <b>1,132</b> | <b>149</b> | <b>4</b>  | <b>0</b> |
| 5122200 MNT BOIL-PLVRZD CL  | STEX Steam O&M Expense | CAGE  | 7,032        | 0          | 0            | 0          | 1,607        | 4,776        | 630        | 19        | 0        |
| 5122200 MNT BOIL-PLVRZD CL  | STEX Steam O&M Expense | JBG   | 1,831        | 79         | 1,330        | 411        | 2            | 7            | 1          | 0         | 0        |
| <b>5122200 Total</b>        |                        |       | <b>8,863</b> | <b>79</b>  | <b>1,330</b> | <b>411</b> | <b>1,609</b> | <b>4,783</b> | <b>631</b> | <b>19</b> | <b>0</b> |
| 5122300 MNT BOIL-PRECIP/BAG | STEX Steam O&M Expense | CAGE  | 2,024        | 0          | 0            | 0          | 462          | 1,375        | 181        | 5         | 0        |
| 5122300 MNT BOIL-PRECIP/BAG | STEX Steam O&M Expense | JBG   | 2,010        | 87         | 1,460        | 452        | 3            | 8            | 1          | 0         | 0        |
| <b>5122300 Total</b>        |                        |       | <b>4,034</b> | <b>87</b>  | <b>1,460</b> | <b>452</b> | <b>465</b>   | <b>1,382</b> | <b>183</b> | <b>5</b>  | <b>0</b> |
| 5122400 MNT BOIL-PRTRT WTR  | STEX Steam O&M Expense | CAGE  | 613          | 0          | 0            | 0          | 140          | 416          | 55         | 2         | 0        |
| 5122400 MNT BOIL-PRTRT WTR  | STEX Steam O&M Expense | JBG   | 95           | 4          | 69           | 21         | 0            | 0            | 0          | 0         | 0        |
| <b>5122400 Total</b>        |                        |       | <b>708</b>   | <b>4</b>   | <b>69</b>    | <b>21</b>  | <b>140</b>   | <b>417</b>   | <b>55</b>  | <b>2</b>  | <b>0</b> |
| 5122500 MNT BOIL-RV OSMSIS  | STEX Steam O&M Expense | CAGE  | 118          | 0          | 0            | 0          | 27           | 80           | 11         | 0         | 0        |
| 5122500 MNT BOIL-RV OSMSIS  | STEX Steam O&M Expense | JBG   | 113          | 5          | 82           | 25         | 0            | 0            | 0          | 0         | 0        |
| <b>5122500 Total</b>        |                        |       | <b>231</b>   | <b>5</b>   | <b>82</b>    | <b>25</b>  | <b>27</b>    | <b>81</b>    | <b>11</b>  | <b>0</b>  | <b>0</b> |
| 5122600 MNT BOIL-RHEAT ST   | STEX Steam O&M Expense | CAGE  | 572          | 0          | 0            | 0          | 131          | 389          | 51         | 2         | 0        |
| 5122600 MNT BOIL-RHEAT ST   | STEX Steam O&M Expense | JBG   | 17           | 1          | 12           | 4          | 0            | 0            | 0          | 0         | 0        |
| <b>5122600 Total</b>        |                        |       | <b>589</b>   | <b>1</b>   | <b>12</b>    | <b>4</b>   | <b>131</b>   | <b>389</b>   | <b>51</b>  | <b>2</b>  | <b>0</b> |
| 5122800 MNT BOIL-SOOTBLWG   | STEX Steam O&M Expense | CAGE  | 1,506        | 0          | 0            | 0          | 344          | 1,023        | 135        | 4         | 0        |
| 5122800 MNT BOIL-SOOTBLWG   | STEX Steam O&M Expense | JBG   | 833          | 36         | 605          | 187        | 1            | 3            | 0          | 0         | 0        |
| <b>5122800 Total</b>        |                        |       | <b>2,339</b> | <b>36</b>  | <b>605</b>   | <b>187</b> | <b>345</b>   | <b>1,026</b> | <b>135</b> | <b>4</b>  | <b>0</b> |
| 5122900 MNT BOILR-SCRUBBER  | STEX Steam O&M Expense | CAGE  | 6,288        | 0          | 0            | 0          | 1,437        | 4,271        | 564        | 17        | 0        |
| 5122900 MNT BOILR-SCRUBBER  | STEX Steam O&M Expense | JBG   | 3,428        | 148        | 2,490        | 770        | 4            | 13           | 2          | 0         | 0        |
| <b>5122900 Total</b>        |                        |       | <b>9,716</b> | <b>148</b> | <b>2,490</b> | <b>770</b> | <b>1,441</b> | <b>4,284</b> | <b>566</b> | <b>17</b> | <b>0</b> |
| 5123000 MNT BOILR-BOTM ASH  | STEX Steam O&M Expense | CAGE  | 2,688        | 0          | 0            | 0          | 614          | 1,826        | 241        | 7         | 0        |
| 5123000 MNT BOILR-BOTM ASH  | STEX Steam O&M Expense | JBG   | 1,284        | 56         | 932          | 288        | 2            | 5            | 1          | 0         | 0        |
| <b>5123000 Total</b>        |                        |       | <b>3,972</b> | <b>56</b>  | <b>932</b>   | <b>288</b> | <b>616</b>   | <b>1,831</b> | <b>242</b> | <b>7</b>  | <b>0</b> |
| 5123100 MNT BOIL-WTR TRTMT  | STEX Steam O&M Expense | CAGE  | 317          | 0          | 0            | 0          | 72           | 215          | 28         | 1         | 0        |



**Operations & Maintenance Expense (Actuals)**

Twelve Months Ending - December 2015

Allocation Method - Factor West Control Area

(Allocated in Thousands)

| Primary Account            | Secondary Group Code   | Alloc | Total         | Calif      | Oregon       | Wash       | Wyoming      | Utah         | Idaho        | FERC      | Other    |
|----------------------------|------------------------|-------|---------------|------------|--------------|------------|--------------|--------------|--------------|-----------|----------|
| <b>5123100 Total</b>       |                        |       | <b>317</b>    | <b>0</b>   | <b>0</b>     | <b>0</b>   | <b>72</b>    | <b>215</b>   | <b>28</b>    | <b>1</b>  | <b>0</b> |
| 5123200 MNT BOIL-CNTL SUPT | STEX Steam O&M Expense | CAGE  | 130           | 0          | 0            | 0          | 30           | 88           | 12           | 0         | 0        |
| 5123200 MNT BOIL-CNTL SUPT | STEX Steam O&M Expense | JBG   | 750           | 32         | 545          | 168        | 1            | 3            | 0            | 0         | 0        |
| <b>5123200 Total</b>       |                        |       | <b>879</b>    | <b>32</b>  | <b>545</b>   | <b>168</b> | <b>31</b>    | <b>91</b>    | <b>12</b>    | <b>0</b>  | <b>0</b> |
| 5123300 MAINT GEO GATH SYS | STEX Steam O&M Expense | CAGE  | 126           | 0          | 0            | 0          | 29           | 85           | 11           | 0         | 0        |
| <b>5123300 Total</b>       |                        |       | <b>126</b>    | <b>0</b>   | <b>0</b>     | <b>0</b>   | <b>29</b>    | <b>85</b>    | <b>11</b>    | <b>0</b>  | <b>0</b> |
| 5123400 MAINT OF BOILERS   | STEX Steam O&M Expense | CAGE  | 1,527         | 0          | 0            | 0          | 349          | 1,037        | 137          | 4         | 0        |
| 5123400 MAINT OF BOILERS   | STEX Steam O&M Expense | JBG   | 853           | 37         | 620          | 192        | 1            | 3            | 0            | 0         | 0        |
| <b>5123400 Total</b>       |                        |       | <b>2,380</b>  | <b>37</b>  | <b>620</b>   | <b>192</b> | <b>350</b>   | <b>1,040</b> | <b>137</b>   | <b>4</b>  | <b>0</b> |
| 5124000 MNT BOILR-CONTROLS | STEX Steam O&M Expense | CAGE  | 941           | 0          | 0            | 0          | 215          | 639          | 84           | 2         | 0        |
| 5124000 MNT BOILR-CONTROLS | STEX Steam O&M Expense | JBG   | 292           | 13         | 212          | 66         | 0            | 1            | 0            | 0         | 0        |
| <b>5124000 Total</b>       |                        |       | <b>1,233</b>  | <b>13</b>  | <b>212</b>   | <b>66</b>  | <b>215</b>   | <b>640</b>   | <b>85</b>    | <b>2</b>  | <b>0</b> |
| 5125000 MNT BOILER-DRAFT   | STEX Steam O&M Expense | CAGE  | 2,429         | 0          | 0            | 0          | 555          | 1,650        | 218          | 6         | 0        |
| 5125000 MNT BOILER-DRAFT   | STEX Steam O&M Expense | JBG   | 958           | 41         | 696          | 215        | 1            | 4            | 0            | 0         | 0        |
| <b>5125000 Total</b>       |                        |       | <b>3,386</b>  | <b>41</b>  | <b>696</b>   | <b>215</b> | <b>556</b>   | <b>1,653</b> | <b>218</b>   | <b>6</b>  | <b>0</b> |
| 5126000 MNT BOILR-FIRESIDE | STEX Steam O&M Expense | CAGE  | 1,285         | 0          | 0            | 0          | 294          | 873          | 115          | 3         | 0        |
| 5126000 MNT BOILR-FIRESIDE | STEX Steam O&M Expense | JBG   | 746           | 32         | 542          | 168        | 1            | 3            | 0            | 0         | 0        |
| <b>5126000 Total</b>       |                        |       | <b>2,031</b>  | <b>32</b>  | <b>542</b>   | <b>168</b> | <b>295</b>   | <b>876</b>   | <b>116</b>   | <b>3</b>  | <b>0</b> |
| 5127000 MNT BLR-BEARNG WTR | STEX Steam O&M Expense | CAGE  | 110           | 0          | 0            | 0          | 25           | 75           | 10           | 0         | 0        |
| 5127000 MNT BLR-BEARNG WTR | STEX Steam O&M Expense | JBG   | 146           | 6          | 106          | 33         | 0            | 1            | 0            | 0         | 0        |
| <b>5127000 Total</b>       |                        |       | <b>256</b>    | <b>6</b>   | <b>106</b>   | <b>33</b>  | <b>25</b>    | <b>75</b>    | <b>10</b>    | <b>0</b>  | <b>0</b> |
| 5128000 MNT BOILR WTR/STMD | STEX Steam O&M Expense | CAGE  | 4,318         | 0          | 0            | 0          | 987          | 2,933        | 387          | 11        | 0        |
| 5128000 MNT BOILR WTR/STMD | STEX Steam O&M Expense | JBG   | 1,555         | 67         | 1,129        | 349        | 2            | 6            | 1            | 0         | 0        |
| <b>5128000 Total</b>       |                        |       | <b>5,873</b>  | <b>67</b>  | <b>1,129</b> | <b>349</b> | <b>989</b>   | <b>2,939</b> | <b>388</b>   | <b>11</b> | <b>0</b> |
| 5129000 MNT BOIL-COMP AIR  | STEX Steam O&M Expense | CAGE  | 652           | 0          | 0            | 0          | 149          | 443          | 58           | 2         | 0        |
| <b>5129000 Total</b>       |                        |       | <b>652</b>    | <b>0</b>   | <b>0</b>     | <b>0</b>   | <b>149</b>   | <b>443</b>   | <b>58</b>    | <b>2</b>  | <b>0</b> |
| 5129900 MAINT BOILER-MISC  | STEX Steam O&M Expense | CAGE  | 2,235         | 0          | 0            | 0          | 511          | 1,518        | 200          | 6         | 0        |
| 5129900 MAINT BOILER-MISC  | STEX Steam O&M Expense | JBG   | 15            | 1          | 11           | 3          | 0            | 0            | 0            | 0         | 0        |
| <b>5129900 Total</b>       |                        |       | <b>2,250</b>  | <b>1</b>   | <b>11</b>    | <b>3</b>   | <b>511</b>   | <b>1,518</b> | <b>200</b>   | <b>6</b>  | <b>0</b> |
| 5130000 MAINT ELEC PLANT   | STEX Steam O&M Expense | CAGE  | 2,764         | 0          | 0            | 0          | 632          | 1,878        | 248          | 7         | 0        |
| 5130000 MAINT ELEC PLANT   | STEX Steam O&M Expense | CAGW  | 296           | 13         | 216          | 67         | 0            | 0            | 0            | 0         | 0        |
| 5130000 MAINT ELEC PLANT   | STEX Steam O&M Expense | JBG   | 556           | 24         | 404          | 125        | 1            | 2            | 0            | 0         | 0        |
| <b>5130000 Total</b>       |                        |       | <b>3,616</b>  | <b>37</b>  | <b>620</b>   | <b>192</b> | <b>632</b>   | <b>1,880</b> | <b>248</b>   | <b>7</b>  | <b>0</b> |
| 5131000 MAINT ELEC AC      | STEX Steam O&M Expense | CAGE  | 12,716        | 0          | 0            | 0          | 2,906        | 8,637        | 1,140        | 34        | 0        |
| 5131000 MAINT ELEC AC      | STEX Steam O&M Expense | JBG   | 4,231         | 183        | 3,074        | 951        | 5            | 16           | 2            | 0         | 0        |
| <b>5131000 Total</b>       |                        |       | <b>16,947</b> | <b>183</b> | <b>3,074</b> | <b>951</b> | <b>2,911</b> | <b>8,653</b> | <b>1,142</b> | <b>34</b> | <b>0</b> |
| 5131100 MAINT/LUBE-OIL SYS | STEX Steam O&M Expense | CAGE  | 354           | 0          | 0            | 0          | 81           | 241          | 32           | 1         | 0        |
| 5131100 MAINT/LUBE-OIL SYS | STEX Steam O&M Expense | JBG   | 289           | 13         | 210          | 65         | 0            | 1            | 0            | 0         | 0        |
| <b>5131100 Total</b>       |                        |       | <b>643</b>    | <b>13</b>  | <b>210</b>   | <b>65</b>  | <b>81</b>    | <b>242</b>   | <b>32</b>    | <b>1</b>  | <b>0</b> |



**Operations & Maintenance Expense (Actuals)**

Twelve Months Ending - December 2015

Allocation Method - Factor West Control Area

(Allocated in Thousands)

| Primary Account            | Secondary Group Code   | Alloc | Total        | Calif      | Oregon       | Wash       | Wyoming      | Utah         | Idaho      | FERC      | Other    |
|----------------------------|------------------------|-------|--------------|------------|--------------|------------|--------------|--------------|------------|-----------|----------|
| 5131300 MAINT/PREVENT ROUT | STEX Steam O&M Expense | CAGE  | 11           | 0          | 0            | 0          | 2            | 7            | 1          | 0         | 0        |
| <b>5131300 Total</b>       |                        |       | <b>11</b>    | <b>0</b>   | <b>0</b>     | <b>0</b>   | <b>2</b>     | <b>7</b>     | <b>1</b>   | <b>0</b>  | <b>0</b> |
| 5131400 MAINT/MAIN TURBINE | STEX Steam O&M Expense | CAGE  | 3,872        | 0          | 0            | 0          | 885          | 2,630        | 347        | 10        | 0        |
| 5131400 MAINT/MAIN TURBINE | STEX Steam O&M Expense | JBG   | 2,800        | 121        | 2,034        | 629        | 4            | 11           | 1          | 0         | 0        |
| <b>5131400 Total</b>       |                        |       | <b>6,671</b> | <b>121</b> | <b>2,034</b> | <b>629</b> | <b>888</b>   | <b>2,640</b> | <b>349</b> | <b>10</b> | <b>0</b> |
| 5132000 MAINT ALARMS/INFO  | STEX Steam O&M Expense | CAGE  | 857          | 0          | 0            | 0          | 196          | 582          | 77         | 2         | 0        |
| 5132000 MAINT ALARMS/INFO  | STEX Steam O&M Expense | JBG   | 252          | 11         | 183          | 57         | 0            | 1            | 0          | 0         | 0        |
| <b>5132000 Total</b>       |                        |       | <b>1,109</b> | <b>11</b>  | <b>183</b>   | <b>57</b>  | <b>196</b>   | <b>583</b>   | <b>77</b>  | <b>2</b>  | <b>0</b> |
| 5133000 MAINT/AIR-COOL-CON | STEX Steam O&M Expense | CAGE  | 142          | 0          | 0            | 0          | 32           | 96           | 13         | 0         | 0        |
| <b>5133000 Total</b>       |                        |       | <b>142</b>   | <b>0</b>   | <b>0</b>     | <b>0</b>   | <b>32</b>    | <b>96</b>    | <b>13</b>  | <b>0</b>  | <b>0</b> |
| 5134000 MAINT/COMPNT COOL  | STEX Steam O&M Expense | CAGE  | 120          | 0          | 0            | 0          | 27           | 81           | 11         | 0         | 0        |
| 5134000 MAINT/COMPNT COOL  | STEX Steam O&M Expense | JBG   | 157          | 7          | 114          | 35         | 0            | 1            | 0          | 0         | 0        |
| <b>5134000 Total</b>       |                        |       | <b>277</b>   | <b>7</b>   | <b>114</b>   | <b>35</b>  | <b>28</b>    | <b>82</b>    | <b>11</b>  | <b>0</b>  | <b>0</b> |
| 5135000 MAINT/COMPNT AUXIL | STEX Steam O&M Expense | CAGE  | 717          | 0          | 0            | 0          | 164          | 487          | 64         | 2         | 0        |
| 5135000 MAINT/COMPNT AUXIL | STEX Steam O&M Expense | JBG   | 103          | 4          | 75           | 23         | 0            | 0            | 0          | 0         | 0        |
| <b>5135000 Total</b>       |                        |       | <b>820</b>   | <b>4</b>   | <b>75</b>    | <b>23</b>  | <b>164</b>   | <b>487</b>   | <b>64</b>  | <b>2</b>  | <b>0</b> |
| 5137000 MAINT-COOLING TOWR | STEX Steam O&M Expense | CAGE  | 1,608        | 0          | 0            | 0          | 368          | 1,092        | 144        | 4         | 0        |
| 5137000 MAINT-COOLING TOWR | STEX Steam O&M Expense | JBG   | 417          | 18         | 303          | 94         | 1            | 2            | 0          | 0         | 0        |
| <b>5137000 Total</b>       |                        |       | <b>2,025</b> | <b>18</b>  | <b>303</b>   | <b>94</b>  | <b>368</b>   | <b>1,094</b> | <b>144</b> | <b>4</b>  | <b>0</b> |
| 5138000 MAINT-CIRCUL WATER | STEX Steam O&M Expense | CAGE  | 752          | 0          | 0            | 0          | 172          | 510          | 67         | 2         | 0        |
| 5138000 MAINT-CIRCUL WATER | STEX Steam O&M Expense | JBG   | 1,208        | 52         | 877          | 271        | 2            | 5            | 1          | 0         | 0        |
| <b>5138000 Total</b>       |                        |       | <b>1,959</b> | <b>52</b>  | <b>877</b>   | <b>271</b> | <b>173</b>   | <b>515</b>   | <b>68</b>  | <b>2</b>  | <b>0</b> |
| 5139000 MAINT-ELECT - DC   | STEX Steam O&M Expense | CAGE  | 252          | 0          | 0            | 0          | 58           | 171          | 23         | 1         | 0        |
| 5139000 MAINT-ELECT - DC   | STEX Steam O&M Expense | JBG   | 144          | 6          | 105          | 32         | 0            | 1            | 0          | 0         | 0        |
| <b>5139000 Total</b>       |                        |       | <b>397</b>   | <b>6</b>   | <b>105</b>   | <b>32</b>  | <b>58</b>    | <b>172</b>   | <b>23</b>  | <b>1</b>  | <b>0</b> |
| 5139900 MNT ELEC PLT-MISC  | STEX Steam O&M Expense | CAGE  | 218          | 0          | 0            | 0          | 50           | 148          | 20         | 1         | 0        |
| <b>5139900 Total</b>       |                        |       | <b>218</b>   | <b>0</b>   | <b>0</b>     | <b>0</b>   | <b>50</b>    | <b>148</b>   | <b>20</b>  | <b>1</b>  | <b>0</b> |
| 5140000 MAINT MISC STM PLN | STEX Steam O&M Expense | CAGE  | 4,695        | 0          | 0            | 0          | 1,073        | 3,189        | 421        | 12        | 0        |
| 5140000 MAINT MISC STM PLN | STEX Steam O&M Expense | CAGW  | 303          | 13         | 221          | 68         | 0            | 0            | 0          | 0         | 0        |
| 5140000 MAINT MISC STM PLN | STEX Steam O&M Expense | JBG   | 776          | 34         | 564          | 174        | 1            | 3            | 0          | 0         | 0        |
| <b>5140000 Total</b>       |                        |       | <b>5,774</b> | <b>47</b>  | <b>785</b>   | <b>243</b> | <b>1,074</b> | <b>3,192</b> | <b>421</b> | <b>12</b> | <b>0</b> |
| 5141000 MISC STM-COMP AIR  | STEX Steam O&M Expense | CAGE  | 1,648        | 0          | 0            | 0          | 376          | 1,119        | 148        | 4         | 0        |
| 5141000 MISC STM-COMP AIR  | STEX Steam O&M Expense | JBG   | 99           | 4          | 72           | 22         | 0            | 0            | 0          | 0         | 0        |
| <b>5141000 Total</b>       |                        |       | <b>1,747</b> | <b>4</b>   | <b>72</b>    | <b>22</b>  | <b>377</b>   | <b>1,119</b> | <b>148</b> | <b>4</b>  | <b>0</b> |
| 5142000 MISC STM PLT-CONSU | STEX Steam O&M Expense | CAGE  | 13           | 0          | 0            | 0          | 3            | 9            | 1          | 0         | 0        |
| <b>5142000 Total</b>       |                        |       | <b>13</b>    | <b>0</b>   | <b>0</b>     | <b>0</b>   | <b>3</b>     | <b>9</b>     | <b>1</b>   | <b>0</b>  | <b>0</b> |
| 5144000 MISC STM PLNT-LAB  | STEX Steam O&M Expense | CAGE  | 151          | 0          | 0            | 0          | 35           | 103          | 14         | 0         | 0        |
| 5144000 MISC STM PLNT-LAB  | STEX Steam O&M Expense | JBG   | 141          | 6          | 103          | 32         | 0            | 1            | 0          | 0         | 0        |
| <b>5144000 Total</b>       |                        |       | <b>293</b>   | <b>6</b>   | <b>103</b>   | <b>32</b>  | <b>35</b>    | <b>103</b>   | <b>14</b>  | <b>0</b>  | <b>0</b> |



**Operations & Maintenance Expense (Actuals)**

Twelve Months Ending - December 2015

Allocation Method - Factor West Control Area

(Allocated in Thousands)

| Primary Account      | Secondary Group Code |      | Alloc             | Total | Calif         | Oregon     | Wash         | Wyoming      | Utah         | Idaho        | FERC       | Other     |
|----------------------|----------------------|------|-------------------|-------|---------------|------------|--------------|--------------|--------------|--------------|------------|-----------|
| 5145000              | MAINT MISC-SM TOOL   | STEX | Steam O&M Expense | CAGE  | 163           | 0          | 0            | 37           | 111          | 15           | 0          | 0         |
| 5145000              | MAINT MISC-SM TOOL   | STEX | Steam O&M Expense | JBG   | 42            | 2          | 31           | 10           | 0            | 0            | 0          | 0         |
| <b>5145000 Total</b> |                      |      |                   |       | <b>205</b>    | <b>2</b>   | <b>31</b>    | <b>10</b>    | <b>37</b>    | <b>111</b>   | <b>15</b>  | <b>0</b>  |
| 5146000              | MAINT/PAGING SYS     | STEX | Steam O&M Expense | CAGE  | 117           | 0          | 0            | 27           | 80           | 11           | 0          | 0         |
| 5146000              | MAINT/PAGING SYS     | STEX | Steam O&M Expense | JBG   | 18            | 1          | 13           | 4            | 0            | 0            | 0          | 0         |
| <b>5146000 Total</b> |                      |      |                   |       | <b>136</b>    | <b>1</b>   | <b>13</b>    | <b>4</b>     | <b>27</b>    | <b>80</b>    | <b>11</b>  | <b>0</b>  |
| 5147000              | MAINT/PLANT EQUIP    | STEX | Steam O&M Expense | CAGE  | 1,231         | 0          | 0            | 281          | 836          | 110          | 3          | 0         |
| 5147000              | MAINT/PLANT EQUIP    | STEX | Steam O&M Expense | JBG   | 580           | 25         | 422          | 130          | 1            | 2            | 0          | 0         |
| <b>5147000 Total</b> |                      |      |                   |       | <b>1,812</b>  | <b>25</b>  | <b>422</b>   | <b>130</b>   | <b>282</b>   | <b>839</b>   | <b>111</b> | <b>3</b>  |
| 5148000              | MAINT/PLT-VEHICLES   | STEX | Steam O&M Expense | CAGE  | 1,495         | 0          | 0            | 342          | 1,015        | 134          | 4          | 0         |
| 5148000              | MAINT/PLT-VEHICLES   | STEX | Steam O&M Expense | JBG   | 302           | 13         | 219          | 68           | 0            | 1            | 0          | 0         |
| <b>5148000 Total</b> |                      |      |                   |       | <b>1,797</b>  | <b>13</b>  | <b>219</b>   | <b>68</b>    | <b>342</b>   | <b>1,016</b> | <b>134</b> | <b>4</b>  |
| 5149000              | MAINT MISC-OTHER     | STEX | Steam O&M Expense | CAGE  | 212           | 0          | 0            | 49           | 144          | 19           | 1          | 0         |
| 5149000              | MAINT MISC-OTHER     | STEX | Steam O&M Expense | JBG   | (94)          | (4)        | (68)         | (21)         | (0)          | (0)          | (0)        | 0         |
| <b>5149000 Total</b> |                      |      |                   |       | <b>118</b>    | <b>(4)</b> | <b>(68)</b>  | <b>(21)</b>  | <b>48</b>    | <b>144</b>   | <b>19</b>  | <b>1</b>  |
| 5350000              | OPER SUPERV & ENG    | HYEX | Hydro O&M Expense | CAGE  | 1,396         | 0          | 0            | 319          | 948          | 125          | 4          | 0         |
| 5350000              | OPER SUPERV & ENG    | HYEX | Hydro O&M Expense | CAGW  | 7,440         | 324        | 5,436        | 1,681        | 0            | 0            | 0          | 0         |
| <b>5350000 Total</b> |                      |      |                   |       | <b>8,836</b>  | <b>324</b> | <b>5,436</b> | <b>1,681</b> | <b>319</b>   | <b>948</b>   | <b>125</b> | <b>4</b>  |
| 5360000              | WATER FOR POWER      | HYEX | Hydro O&M Expense | CAGW  | 122           | 5          | 89           | 28           | 0            | 0            | 0          | 0         |
| <b>5360000 Total</b> |                      |      |                   |       | <b>122</b>    | <b>5</b>   | <b>89</b>    | <b>28</b>    | <b>0</b>     | <b>0</b>     | <b>0</b>   | <b>0</b>  |
| 5370000              | HYDRAULIC EXPENSES   | HYEX | Hydro O&M Expense | CAGW  | 2,259         | 98         | 1,650        | 510          | 0            | 0            | 0          | 0         |
| <b>5370000 Total</b> |                      |      |                   |       | <b>2,259</b>  | <b>98</b>  | <b>1,650</b> | <b>510</b>   | <b>0</b>     | <b>0</b>     | <b>0</b>   | <b>0</b>  |
| 5371000              | HYDRO/FISH & WILD    | HYEX | Hydro O&M Expense | CAGE  | 112           | 0          | 0            | 26           | 76           | 10           | 0          | 0         |
| 5371000              | HYDRO/FISH & WILD    | HYEX | Hydro O&M Expense | CAGW  | 598           | 26         | 437          | 135          | 0            | 0            | 0          | 0         |
| <b>5371000 Total</b> |                      |      |                   |       | <b>710</b>    | <b>26</b>  | <b>437</b>   | <b>135</b>   | <b>26</b>    | <b>76</b>    | <b>10</b>  | <b>0</b>  |
| 5372000              | HYDRO/HATCHERY EXP   | HYEX | Hydro O&M Expense | CAGW  | 329           | 14         | 240          | 74           | 0            | 0            | 0          | 0         |
| <b>5372000 Total</b> |                      |      |                   |       | <b>329</b>    | <b>14</b>  | <b>240</b>   | <b>74</b>    | <b>0</b>     | <b>0</b>     | <b>0</b>   | <b>0</b>  |
| 5374000              | HYDRO/OTH REC FAC    | HYEX | Hydro O&M Expense | CAGE  | 71            | 0          | 0            | 16           | 48           | 6            | 0          | 0         |
| 5374000              | HYDRO/OTH REC FAC    | HYEX | Hydro O&M Expense | CAGW  | 219           | 10         | 160          | 49           | 0            | 0            | 0          | 0         |
| <b>5374000 Total</b> |                      |      |                   |       | <b>290</b>    | <b>10</b>  | <b>160</b>   | <b>49</b>    | <b>16</b>    | <b>48</b>    | <b>6</b>   | <b>0</b>  |
| 5379000              | HYDRO EXPENSE-OTH    | HYEX | Hydro O&M Expense | CAGE  | 196           | 0          | 0            | 45           | 133          | 18           | 1          | 0         |
| 5379000              | HYDRO EXPENSE-OTH    | HYEX | Hydro O&M Expense | CAGW  | 544           | 24         | 397          | 123          | 0            | 0            | 0          | 0         |
| <b>5379000 Total</b> |                      |      |                   |       | <b>739</b>    | <b>24</b>  | <b>397</b>   | <b>123</b>   | <b>45</b>    | <b>133</b>   | <b>18</b>  | <b>1</b>  |
| 5390000              | MSC HYD PWR GEN EX   | HYEX | Hydro O&M Expense | CAGE  | 9,482         | 0          | 0            | 2,167        | 6,440        | 850          | 25         | 0         |
| 5390000              | MSC HYD PWR GEN EX   | HYEX | Hydro O&M Expense | CAGW  | 10,898        | 474        | 7,961        | 2,463        | 0            | 0            | 0          | 0         |
| <b>5390000 Total</b> |                      |      |                   |       | <b>20,380</b> | <b>474</b> | <b>7,961</b> | <b>2,463</b> | <b>2,167</b> | <b>6,440</b> | <b>850</b> | <b>25</b> |
| 5400000              | RENTS (HYDRO GEN)    | HYEX | Hydro O&M Expense | CAGE  | 54            | 0          | 0            | 12           | 37           | 5            | 0          | 0         |
| 5400000              | RENTS (HYDRO GEN)    | HYEX | Hydro O&M Expense | CAGW  | 1,519         | 66         | 1,110        | 343          | 0            | 0            | 0          | 0         |
| <b>5400000 Total</b> |                      |      |                   |       | <b>1,573</b>  | <b>66</b>  | <b>1,110</b> | <b>343</b>   | <b>12</b>    | <b>37</b>    | <b>5</b>   | <b>0</b>  |





**Operations & Maintenance Expense (Actuals)**

Twelve Months Ending - December 2015

Allocation Method - Factor West Control Area

(Allocated in Thousands)

| Primary Account      | Secondary Group Code | Alloc                             | Total | Calif         | Oregon       | Wash          | Wyoming       | Utah         | Idaho        | FERC       | Other     |
|----------------------|----------------------|-----------------------------------|-------|---------------|--------------|---------------|---------------|--------------|--------------|------------|-----------|
| 5410000              | MNT SUPERV & ENG     | HYEX Hydro O&M Expense            | CAGW  | 0             | 0            | 0             | 0             | 0            | 0            | 0          | 0         |
| <b>5410000 Total</b> |                      |                                   |       | <b>0</b>      | <b>0</b>     | <b>0</b>      | <b>0</b>      | <b>0</b>     | <b>0</b>     | <b>0</b>   | <b>0</b>  |
| 5420000              | MAINT OF STRUCTURE   | HYEX Hydro O&M Expense            | CAGE  | 142           | 0            | 0             | 0             | 32           | 97           | 13         | 0         |
| 5420000              | MAINT OF STRUCTURE   | HYEX Hydro O&M Expense            | CAGW  | 765           | 33           | 559           | 173           | 0            | 0            | 0          | 0         |
| <b>5420000 Total</b> |                      |                                   |       | <b>907</b>    | <b>33</b>    | <b>559</b>    | <b>173</b>    | <b>32</b>    | <b>97</b>    | <b>13</b>  | <b>0</b>  |
| 5430000              | MNT DAMS & WTR SYS   | HYEX Hydro O&M Expense            | CAGE  | 471           | 0            | 0             | 0             | 108          | 320          | 42         | 1         |
| 5430000              | MNT DAMS & WTR SYS   | HYEX Hydro O&M Expense            | CAGW  | 942           | 41           | 688           | 213           | 0            | 0            | 0          | 0         |
| <b>5430000 Total</b> |                      |                                   |       | <b>1,413</b>  | <b>41</b>    | <b>688</b>    | <b>213</b>    | <b>108</b>   | <b>320</b>   | <b>42</b>  | <b>1</b>  |
| 5440000              | MAINT OF ELEC PLNT   | HYEX Hydro O&M Expense            | CAGE  | 139           | 0            | 0             | 0             | 32           | 95           | 13         | 0         |
| <b>5440000 Total</b> |                      |                                   |       | <b>139</b>    | <b>0</b>     | <b>0</b>      | <b>0</b>      | <b>32</b>    | <b>95</b>    | <b>13</b>  | <b>0</b>  |
| 5441000              | PRIME MOVERS & GEN   | HYEX Hydro O&M Expense            | CAGE  | 110           | 0            | 0             | 0             | 25           | 75           | 10         | 0         |
| 5441000              | PRIME MOVERS & GEN   | HYEX Hydro O&M Expense            | CAGW  | 714           | 31           | 522           | 161           | 0            | 0            | 0          | 0         |
| <b>5441000 Total</b> |                      |                                   |       | <b>825</b>    | <b>31</b>    | <b>522</b>    | <b>161</b>    | <b>25</b>    | <b>75</b>    | <b>10</b>  | <b>0</b>  |
| 5442000              | ACCESS ELEC EQUIP    | HYEX Hydro O&M Expense            | CAGE  | 210           | 0            | 0             | 0             | 48           | 143          | 19         | 1         |
| 5442000              | ACCESS ELEC EQUIP    | HYEX Hydro O&M Expense            | CAGW  | 576           | 25           | 420           | 130           | 0            | 0            | 0          | 0         |
| <b>5442000 Total</b> |                      |                                   |       | <b>786</b>    | <b>25</b>    | <b>420</b>    | <b>130</b>    | <b>48</b>    | <b>143</b>   | <b>19</b>  | <b>1</b>  |
| 5450000              | MNT MISC HYDRO PLT   | HYEX Hydro O&M Expense            | CAGW  | 11            | 0            | 8             | 2             | 0            | 0            | 0          | 0         |
| <b>5450000 Total</b> |                      |                                   |       | <b>11</b>     | <b>0</b>     | <b>8</b>      | <b>2</b>      | <b>0</b>     | <b>0</b>     | <b>0</b>   | <b>0</b>  |
| 5451000              | MNT-FISH/WILDLIFE    | HYEX Hydro O&M Expense            | CAGW  | 460           | 20           | 336           | 104           | 0            | 0            | 0          | 0         |
| <b>5451000 Total</b> |                      |                                   |       | <b>460</b>    | <b>20</b>    | <b>336</b>    | <b>104</b>    | <b>0</b>     | <b>0</b>     | <b>0</b>   | <b>0</b>  |
| 5454000              | MAINT-OTH REC FAC    | HYEX Hydro O&M Expense            | CAGW  | 12            | 1            | 9             | 3             | 0            | 0            | 0          | 0         |
| <b>5454000 Total</b> |                      |                                   |       | <b>12</b>     | <b>1</b>     | <b>9</b>      | <b>3</b>      | <b>0</b>     | <b>0</b>     | <b>0</b>   | <b>0</b>  |
| 5455000              | MAINT-RDS/TRAIL/BR   | HYEX Hydro O&M Expense            | CAGE  | 397           | 0            | 0             | 0             | 91           | 270          | 36         | 1         |
| 5455000              | MAINT-RDS/TRAIL/BR   | HYEX Hydro O&M Expense            | CAGW  | 679           | 30           | 496           | 153           | 0            | 0            | 0          | 0         |
| <b>5455000 Total</b> |                      |                                   |       | <b>1,076</b>  | <b>30</b>    | <b>496</b>    | <b>153</b>    | <b>91</b>    | <b>270</b>   | <b>36</b>  | <b>1</b>  |
| 5459000              | MAINT HYDRO-OTHER    | HYEX Hydro O&M Expense            | CAGE  | 257           | 0            | 0             | 0             | 59           | 175          | 23         | 1         |
| 5459000              | MAINT HYDRO-OTHER    | HYEX Hydro O&M Expense            | CAGW  | 1,200         | 52           | 877           | 271           | 0            | 0            | 0          | 0         |
| <b>5459000 Total</b> |                      |                                   |       | <b>1,457</b>  | <b>52</b>    | <b>877</b>    | <b>271</b>    | <b>59</b>    | <b>175</b>   | <b>23</b>  | <b>1</b>  |
| 5460000              | OPER SUPERV & ENG    | OPEX Other Production O&M Expense | CAGE  | 220           | 0            | 0             | 0             | 50           | 149          | 20         | 1         |
| 5460000              | OPER SUPERV & ENG    | OPEX Other Production O&M Expense | CAGW  | 152           | 7            | 111           | 34            | 0            | 0            | 0          | 0         |
| 5460000              | OPER SUPERV & ENG    | OPEX Other Production O&M Expense | SG    | 46            | 1            | 12            | 4             | 7            | 20           | 3          | 0         |
| <b>5460000 Total</b> |                      |                                   |       | <b>418</b>    | <b>7</b>     | <b>123</b>    | <b>38</b>     | <b>57</b>    | <b>170</b>   | <b>22</b>  | <b>1</b>  |
| 547NPC               |                      | NPCX Net Power Cost Expense       | CAEW  | 63,159        | 2,821        | 45,925        | 14,413        | 0            | 0            | 0          | 0         |
| <b>547NPC Total</b>  |                      |                                   |       | <b>63,159</b> | <b>2,821</b> | <b>45,925</b> | <b>14,413</b> | <b>0</b>     | <b>0</b>     | <b>0</b>   | <b>0</b>  |
| 5480000              | GENERATION EXP       | OPEX Other Production O&M Expense | CAGE  | 8,272         | 0            | 0             | 0             | 1,890        | 5,618        | 742        | 22        |
| 5480000              | GENERATION EXP       | OPEX Other Production O&M Expense | CAGW  | 9,966         | 433          | 7,281         | 2,252         | 0            | 0            | 0          | 0         |
| <b>5480000 Total</b> |                      |                                   |       | <b>18,238</b> | <b>433</b>   | <b>7,281</b>  | <b>2,252</b>  | <b>1,890</b> | <b>5,618</b> | <b>742</b> | <b>22</b> |
| 5490000              | MIS OTH PWR GEN EX   | OPEX Other Production O&M Expense | CAGE  | 3,051         | 0            | 0             | 0             | 697          | 2,072        | 274        | 8         |
| 5490000              | MIS OTH PWR GEN EX   | OPEX Other Production O&M Expense | CAGW  | 2,886         | 125          | 2,108         | 652           | 0            | 0            | 0          | 0         |





**Operations & Maintenance Expense (Actuals)**

Twelve Months Ending - December 2015

Allocation Method - Factor West Control Area

(Allocated in Thousands)

| Primary Account              | Secondary Group Code              | Alloc | Total          | Calif        | Oregon         | Wash          | Wyoming      | Utah          | Idaho        | FERC      | Other       |
|------------------------------|-----------------------------------|-------|----------------|--------------|----------------|---------------|--------------|---------------|--------------|-----------|-------------|
| 5490000 MIS OTH PWR GEN EX   | OPEX Other Production O&M Expense | OR    | 37             | 0            | 37             | 0             | 0            | 0             | 0            | 0         | 0           |
| 5490000 MIS OTH PWR GEN EX   | OPEX Other Production O&M Expense | SG    | 1,771          | 27           | 451            | 143           | 270          | 775           | 102          | 3         | 0           |
| <b>5490000 Total</b>         |                                   |       | <b>7,745</b>   | <b>152</b>   | <b>2,596</b>   | <b>795</b>    | <b>967</b>   | <b>2,847</b>  | <b>376</b>   | <b>11</b> | <b>0</b>    |
| 5500000 RENTS (OTHER GEN)    | OPEX Other Production O&M Expense | CAGE  | 1,402          | 0            | 0              | 0             | 320          | 952           | 126          | 4         | 0           |
| 5500000 RENTS (OTHER GEN)    | OPEX Other Production O&M Expense | CAGW  | 1,579          | 69           | 1,154          | 357           | 0            | 0             | 0            | 0         | 0           |
| 5500000 RENTS (OTHER GEN)    | OPEX Other Production O&M Expense | OR    | 469            | 0            | 469            | 0             | 0            | 0             | 0            | 0         | 0           |
| 5500000 RENTS (OTHER GEN)    | OPEX Other Production O&M Expense | SG    | 40             | 1            | 10             | 3             | 6            | 18            | 2            | 0         | 0           |
| <b>5500000 Total</b>         |                                   |       | <b>3,491</b>   | <b>69</b>    | <b>1,634</b>   | <b>360</b>    | <b>327</b>   | <b>970</b>    | <b>128</b>   | <b>4</b>  | <b>0</b>    |
| 5520000 MAINT OF STRUCTURE   | OPEX Other Production O&M Expense | CAGE  | 4,200          | 0            | 0              | 0             | 960          | 2,853         | 377          | 11        | 0           |
| 5520000 MAINT OF STRUCTURE   | OPEX Other Production O&M Expense | CAGW  | 28             | 1            | 20             | 6             | 0            | 0             | 0            | 0         | 0           |
| <b>5520000 Total</b>         |                                   |       | <b>4,228</b>   | <b>1</b>     | <b>20</b>      | <b>6</b>      | <b>960</b>   | <b>2,853</b>  | <b>377</b>   | <b>11</b> | <b>0</b>    |
| 5530000 MNT GEN & ELEC PLT   | OPEX Other Production O&M Expense | CAGE  | 15,272         | 0            | 0              | 0             | 3,490        | 10,373        | 1,369        | 40        | 0           |
| 5530000 MNT GEN & ELEC PLT   | OPEX Other Production O&M Expense | CAGW  | 11,541         | 502          | 8,431          | 2,608         | 0            | 0             | 0            | 0         | 0           |
| <b>5530000 Total</b>         |                                   |       | <b>26,814</b>  | <b>502</b>   | <b>8,431</b>   | <b>2,608</b>  | <b>3,490</b> | <b>10,373</b> | <b>1,369</b> | <b>40</b> | <b>0</b>    |
| 5540000 MNT MSC OTH PWR GN   | OPEX Other Production O&M Expense | CAGE  | 1,015          | 0            | 0              | 0             | 232          | 689           | 91           | 3         | 0           |
| 5540000 MNT MSC OTH PWR GN   | OPEX Other Production O&M Expense | CAGW  | 449            | 20           | 328            | 101           | 0            | 0             | 0            | 0         | 0           |
| <b>5540000 Total</b>         |                                   |       | <b>1,463</b>   | <b>20</b>    | <b>328</b>     | <b>101</b>    | <b>232</b>   | <b>689</b>    | <b>91</b>    | <b>3</b>  | <b>0</b>    |
| 5546000 MISC PLANT EQUIP     | OPEX Other Production O&M Expense | CAGE  | 18             | 0            | 0              | 0             | 4            | 12            | 2            | 0         | 0           |
| <b>5546000 Total</b>         |                                   |       | <b>18</b>      | <b>0</b>     | <b>0</b>       | <b>0</b>      | <b>4</b>     | <b>12</b>     | <b>2</b>     | <b>0</b>  | <b>0</b>    |
| 5552200 OR REC Compliance    | NPCX Net Power Cost Expense       | OTHER | 139            | 0            | 0              | 0             | 0            | 0             | 0            | 0         | 139         |
| <b>5552200 Total</b>         |                                   |       | <b>139</b>     | <b>0</b>     | <b>0</b>       | <b>0</b>      | <b>0</b>     | <b>0</b>      | <b>0</b>     | <b>0</b>  | <b>139</b>  |
| 5552300 WA REC COMPLIANCE    | NPCX Net Power Cost Expense       | OTHER | 40             | 0            | 0              | 0             | 0            | 0             | 0            | 0         | 40          |
| <b>5552300 Total</b>         |                                   |       | <b>40</b>      | <b>0</b>     | <b>0</b>       | <b>0</b>      | <b>0</b>     | <b>0</b>      | <b>0</b>     | <b>0</b>  | <b>40</b>   |
| 5552400 RENEW ENRGY CR PURCH | NPCX Net Power Cost Expense       | OTHER | (49)           | 0            | 0              | 0             | 0            | 0             | 0            | 0         | (49)        |
| <b>5552400 Total</b>         |                                   |       | <b>(49)</b>    | <b>0</b>     | <b>0</b>       | <b>0</b>      | <b>0</b>     | <b>0</b>      | <b>0</b>     | <b>0</b>  | <b>(49)</b> |
| 555NPC                       | NPCX Net Power Cost Expense       | CAGW  | 223,726        | 9,729        | 163,440        | 50,557        | 0            | 0             | 0            | 0         | 0           |
| 555NPC                       | NPCX Net Power Cost Expense       | CAEW  | 2,833          | 127          | 2,060          | 647           | 0            | 0             | 0            | 0         | 0           |
| 555NPC                       | NPCX Net Power Cost Expense       | WA    | 407            | 0            | 0              | 407           | 0            | 0             | 0            | 0         | 0           |
| <b>555NPC Total</b>          |                                   |       | <b>226,966</b> | <b>9,856</b> | <b>165,500</b> | <b>51,610</b> | <b>0</b>     | <b>0</b>      | <b>0</b>     | <b>0</b>  | <b>0</b>    |
| 5560000 SYS CTRL & LD DISP   | PSEX Power Supply Expense         | SG    | 1,427          | 22           | 363            | 115           | 217          | 624           | 82           | 2         | 0           |
| <b>5560000 Total</b>         |                                   |       | <b>1,427</b>   | <b>22</b>    | <b>363</b>     | <b>115</b>    | <b>217</b>   | <b>624</b>    | <b>82</b>    | <b>2</b>  | <b>0</b>    |
| 5570000 OTHER EXPENSES       | PSEX Power Supply Expense         | CAGE  | 10,544         | 0            | 0              | 0             | 2,409        | 7,161         | 945          | 28        | 0           |
| 5570000 OTHER EXPENSES       | PSEX Power Supply Expense         | CAGW  | 152            | 7            | 111            | 34            | 0            | 0             | 0            | 0         | 0           |
| 5570000 OTHER EXPENSES       | PSEX Power Supply Expense         | JBE   | 9              | 0            | 7              | 2             | 0            | 0             | 0            | 0         | 0           |
| 5570000 OTHER EXPENSES       | PSEX Power Supply Expense         | JBG   | 1,941          | 84           | 1,410          | 436           | 3            | 7             | 1            | 0         | 0           |
| 5570000 OTHER EXPENSES       | PSEX Power Supply Expense         | SG    | 32,522         | 493          | 8,284          | 2,629         | 4,952        | 14,227        | 1,881        | 57        | 0           |
| <b>5570000 Total</b>         |                                   |       | <b>45,169</b>  | <b>583</b>   | <b>9,812</b>   | <b>3,101</b>  | <b>7,364</b> | <b>21,396</b> | <b>2,827</b> | <b>85</b> | <b>0</b>    |
| 5578000 OTH EXP-CHOLLA REG   | PSEX Power Supply Expense         | CAGE  | 1,122          | 0            | 0              | 0             | 256          | 762           | 101          | 3         | 0           |
| 5578000 OTH EXP-CHOLLA REG   | PSEX Power Supply Expense         | IDU   | (33)           | 0            | 0              | 0             | 0            | 0             | (33)         | 0         | 0           |



**Operations & Maintenance Expense (Actuals)**

Twelve Months Ending - December 2015

Allocation Method - Factor West Control Area

(Allocated in Thousands)

| Primary Account      | Secondary Group Code | Alloc                         | Total          | Calif        | Oregon        | Wash          | Wyoming      | Utah         | Idaho      | FERC      | Other    |
|----------------------|----------------------|-------------------------------|----------------|--------------|---------------|---------------|--------------|--------------|------------|-----------|----------|
| 5578000              | OTH EXP-CHOLLA REG   | PSEX Power Supply Expense     | (54)           | 0            | (54)          | 0             | 0            | 0            | 0          | 0         | 0        |
| <b>5578000 Total</b> |                      |                               | <b>1,036</b>   | <b>0</b>     | <b>(54)</b>   | <b>0</b>      | <b>256</b>   | <b>762</b>   | <b>68</b>  | <b>3</b>  | <b>0</b> |
| 5579000              | OTH EXP-ST SITUS ACT | PSEX Power Supply Expense     | 1,868          | 0            | 1,868         | 0             | 0            | 0            | 0          | 0         | 0        |
| <b>5579000 Total</b> |                      |                               | <b>1,868</b>   | <b>0</b>     | <b>1,868</b>  | <b>0</b>      | <b>0</b>     | <b>0</b>     | <b>0</b>   | <b>0</b>  | <b>0</b> |
| 5600000              | OPER SUPERV & ENG    | TNEX Transmission O&M Expense | 362            | 0            | 0             | 0             | 83           | 246          | 32         | 1         | 0        |
| 5600000              | OPER SUPERV & ENG    | TNEX Transmission O&M Expense | 510            | 22           | 373           | 115           | 0            | 0            | 0          | 0         | 0        |
| 5600000              | OPER SUPERV & ENG    | TNEX Transmission O&M Expense | 8,409          | 127          | 2,142         | 680           | 1,281        | 3,679        | 486        | 15        | 0        |
| <b>5600000 Total</b> |                      |                               | <b>9,281</b>   | <b>150</b>   | <b>2,514</b>  | <b>795</b>    | <b>1,363</b> | <b>3,924</b> | <b>519</b> | <b>16</b> | <b>0</b> |
| 5612000              | LD - MONITOR & OPER  | TNEX Transmission O&M Expense | 2              | 0            | 0             | 0             | 0            | 1            | 0          | 0         | 0        |
| 5612000              | LD - MONITOR & OPER  | TNEX Transmission O&M Expense | 19             | 1            | 14            | 4             | 0            | 0            | 0          | 0         | 0        |
| 5612000              | LD - MONITOR & OPER  | TNEX Transmission O&M Expense | 6,798          | 103          | 1,731         | 549           | 1,035        | 2,974        | 393        | 12        | 0        |
| <b>5612000 Total</b> |                      |                               | <b>6,819</b>   | <b>104</b>   | <b>1,745</b>  | <b>554</b>    | <b>1,036</b> | <b>2,975</b> | <b>393</b> | <b>12</b> | <b>0</b> |
| 5614000              | SCHED, SYS CTR & DSP | TNEX Transmission O&M Expense | 261            | 11           | 191           | 59            | 0            | 0            | 0          | 0         | 0        |
| <b>5614000 Total</b> |                      |                               | <b>261</b>     | <b>11</b>    | <b>191</b>    | <b>59</b>     | <b>0</b>     | <b>0</b>     | <b>0</b>   | <b>0</b>  | <b>0</b> |
| 5614010              | EIM - SCHEDULING,SYS | TNEX Transmission O&M Expense | 1,846          | 28           | 470           | 149           | 281          | 807          | 107        | 3         | 0        |
| <b>5614010 Total</b> |                      |                               | <b>1,846</b>   | <b>28</b>    | <b>470</b>    | <b>149</b>    | <b>281</b>   | <b>807</b>   | <b>107</b> | <b>3</b>  | <b>0</b> |
| 5615000              | REL PLAN & STDS DEV  | TNEX Transmission O&M Expense | 1,327          | 0            | 0             | 0             | 303          | 901          | 119        | 4         | 0        |
| <b>5615000 Total</b> |                      |                               | <b>1,327</b>   | <b>0</b>     | <b>0</b>      | <b>0</b>      | <b>303</b>   | <b>901</b>   | <b>119</b> | <b>4</b>  | <b>0</b> |
| 5616000              | TRANS SVC STUDIES    | TNEX Transmission O&M Expense | 106            | 2            | 27            | 9             | 16           | 47           | 6          | 0         | 0        |
| <b>5616000 Total</b> |                      |                               | <b>106</b>     | <b>2</b>     | <b>27</b>     | <b>9</b>      | <b>16</b>    | <b>47</b>    | <b>6</b>   | <b>0</b>  | <b>0</b> |
| 5617000              | GEN INTERCNCCT STUD  | TNEX Transmission O&M Expense | 998            | 15           | 254           | 81            | 152          | 437          | 58         | 2         | 0        |
| <b>5617000 Total</b> |                      |                               | <b>998</b>     | <b>15</b>    | <b>254</b>    | <b>81</b>     | <b>152</b>   | <b>437</b>   | <b>58</b>  | <b>2</b>  | <b>0</b> |
| 5618000              | REL PLN & STAND SVCS | TNEX Transmission O&M Expense | 7,402          | 112          | 1,886         | 598           | 1,127        | 3,238        | 428        | 13        | 0        |
| <b>5618000 Total</b> |                      |                               | <b>7,402</b>   | <b>112</b>   | <b>1,886</b>  | <b>598</b>    | <b>1,127</b> | <b>3,238</b> | <b>428</b> | <b>13</b> | <b>0</b> |
| 5620000              | STATION EXP(TRANS)   | TNEX Transmission O&M Expense | 1,768          | 0            | 0             | 0             | 404          | 1,201        | 159        | 5         | 0        |
| 5620000              | STATION EXP(TRANS)   | TNEX Transmission O&M Expense | 376            | 16           | 275           | 85            | 0            | 0            | 0          | 0         | 0        |
| 5620000              | STATION EXP(TRANS)   | TNEX Transmission O&M Expense | 60             | 3            | 44            | 14            | 0            | 0            | 0          | 0         | 0        |
| 5620000              | STATION EXP(TRANS)   | TNEX Transmission O&M Expense | 868            | 13           | 221           | 70            | 132          | 380          | 50         | 2         | 0        |
| <b>5620000 Total</b> |                      |                               | <b>3,073</b>   | <b>32</b>    | <b>540</b>    | <b>169</b>    | <b>536</b>   | <b>1,581</b> | <b>209</b> | <b>6</b>  | <b>0</b> |
| 5630000              | OVERHEAD LINE EXP    | TNEX Transmission O&M Expense | 342            | 0            | 0             | 0             | 78           | 232          | 31         | 1         | 0        |
| 5630000              | OVERHEAD LINE EXP    | TNEX Transmission O&M Expense | 68             | 3            | 50            | 15            | 0            | 0            | 0          | 0         | 0        |
| <b>5630000 Total</b> |                      |                               | <b>410</b>     | <b>3</b>     | <b>50</b>     | <b>15</b>     | <b>78</b>    | <b>232</b>   | <b>31</b>  | <b>1</b>  | <b>0</b> |
| 565NPC               |                      | NPCX Net Power Cost Expense   | 119,642        | 5,203        | 87,403        | 27,036        | 0            | 0            | 0          | 0         | 0        |
| <b>565NPC Total</b>  |                      |                               | <b>119,642</b> | <b>5,203</b> | <b>87,403</b> | <b>27,036</b> | <b>0</b>     | <b>0</b>     | <b>0</b>   | <b>0</b>  | <b>0</b> |
| 5660000              | MISC TRANS EXPENSE   | TNEX Transmission O&M Expense | 301            | 0            | 0             | 0             | 69           | 204          | 27         | 1         | 0        |
| 5660000              | MISC TRANS EXPENSE   | TNEX Transmission O&M Expense | 317            | 14           | 231           | 72            | 0            | 0            | 0          | 0         | 0        |
| 5660000              | MISC TRANS EXPENSE   | TNEX Transmission O&M Expense | 1,749          | 26           | 445           | 141           | 266          | 765          | 101        | 3         | 0        |
| <b>5660000 Total</b> |                      |                               | <b>2,367</b>   | <b>40</b>    | <b>677</b>    | <b>213</b>    | <b>335</b>   | <b>969</b>   | <b>128</b> | <b>4</b>  | <b>0</b> |
| 5660010              | MISC TRANS EXPENSE   | TNEX Transmission O&M Expense | 34             | 1            | 9             | 3             | 5            | 15           | 2          | 0         | 0        |



**Operations & Maintenance Expense (Actuals)**

Twelve Months Ending - December 2015

Allocation Method - Factor West Control Area

(Allocated in Thousands)

| Primary Account             | Secondary Group Code          | Alloc | Total         | Calif      | Oregon       | Wash         | Wyoming      | Utah         | Idaho      | FERC      | Other    |
|-----------------------------|-------------------------------|-------|---------------|------------|--------------|--------------|--------------|--------------|------------|-----------|----------|
| <b>5660010 Total</b>        |                               |       | <b>34</b>     | <b>1</b>   | <b>9</b>     | <b>3</b>     | <b>5</b>     | <b>15</b>    | <b>2</b>   | <b>0</b>  | <b>0</b> |
| 5670000 RENTS-TRANSMISSION  | TNEX Transmission O&M Expense | CAGE  | 1,313         | 0          | 0            | 0            | 300          | 892          | 118        | 3         | 0        |
| 5670000 RENTS-TRANSMISSION  | TNEX Transmission O&M Expense | CAGW  | 936           | 41         | 684          | 211          | 0            | 0            | 0          | 0         | 0        |
| 5670000 RENTS-TRANSMISSION  | TNEX Transmission O&M Expense | JBG   |               | 0          | 0            | 0            | 0            | 0            | 0          | 0         | 0        |
| <b>5670000 Total</b>        |                               |       | <b>2,249</b>  | <b>41</b>  | <b>684</b>   | <b>211</b>   | <b>300</b>   | <b>892</b>   | <b>118</b> | <b>3</b>  | <b>0</b> |
| 5680000 MNT SUPERV & ENG    | TNEX Transmission O&M Expense | CAGE  | 453           | 0          | 0            | 0            | 104          | 308          | 41         | 1         | 0        |
| 5680000 MNT SUPERV & ENG    | TNEX Transmission O&M Expense | CAGW  | 216           | 9          | 157          | 49           | 0            | 0            | 0          | 0         | 0        |
| 5680000 MNT SUPERV & ENG    | TNEX Transmission O&M Expense | SG    | 518           | 8          | 132          | 42           | 79           | 227          | 30         | 1         | 0        |
| <b>5680000 Total</b>        |                               |       | <b>1,187</b>  | <b>17</b>  | <b>289</b>   | <b>91</b>    | <b>182</b>   | <b>534</b>   | <b>71</b>  | <b>2</b>  | <b>0</b> |
| 5690000 MAINT OF STRUCTURE  | TNEX Transmission O&M Expense | CAGE  | 18            | 0          | 0            | 0            | 4            | 12           | 2          | 0         | 0        |
| 5690000 MAINT OF STRUCTURE  | TNEX Transmission O&M Expense | CAGW  | 2             | 0          | 2            | 0            | 0            | 0            | 0          | 0         | 0        |
| <b>5690000 Total</b>        |                               |       | <b>20</b>     | <b>0</b>   | <b>2</b>     | <b>0</b>     | <b>4</b>     | <b>12</b>    | <b>2</b>   | <b>0</b>  | <b>0</b> |
| 5691000 MAINT-COMP HW TRANS | TNEX Transmission O&M Expense | SG    | 106           | 2          | 27           | 9            | 16           | 46           | 6          | 0         | 0        |
| <b>5691000 Total</b>        |                               |       | <b>106</b>    | <b>2</b>   | <b>27</b>    | <b>9</b>     | <b>16</b>    | <b>46</b>    | <b>6</b>   | <b>0</b>  | <b>0</b> |
| 5692000 MAINT-COMP SW TRANS | TNEX Transmission O&M Expense | SG    | 407           | 6          | 104          | 33           | 62           | 178          | 24         | 1         | 0        |
| <b>5692000 Total</b>        |                               |       | <b>407</b>    | <b>6</b>   | <b>104</b>   | <b>33</b>    | <b>62</b>    | <b>178</b>   | <b>24</b>  | <b>1</b>  | <b>0</b> |
| 5693000 MAINT-COM EQP TRANS | TNEX Transmission O&M Expense | CAGE  | 36            | 0          | 0            | 0            | 8            | 25           | 3          | 0         | 0        |
| 5693000 MAINT-COM EQP TRANS | TNEX Transmission O&M Expense | CAGW  | 305           | 13         | 223          | 69           | 0            | 0            | 0          | 0         | 0        |
| 5693000 MAINT-COM EQP TRANS | TNEX Transmission O&M Expense | SG    | 3,284         | 50         | 836          | 265          | 500          | 1,437        | 190        | 6         | 0        |
| <b>5693000 Total</b>        |                               |       | <b>3,625</b>  | <b>63</b>  | <b>1,059</b> | <b>334</b>   | <b>508</b>   | <b>1,461</b> | <b>193</b> | <b>6</b>  | <b>0</b> |
| 5700000 MAINT STATION EQIP  | TNEX Transmission O&M Expense | CAGE  | 4,817         | 0          | 0            | 0            | 1,101        | 3,272        | 432        | 13        | 0        |
| 5700000 MAINT STATION EQIP  | TNEX Transmission O&M Expense | CAGW  | 2,895         | 126        | 2,115        | 654          | 0            | 0            | 0          | 0         | 0        |
| 5700000 MAINT STATION EQIP  | TNEX Transmission O&M Expense | JBG   | 31            | 1          | 23           | 7            | 0            | 0            | 0          | 0         | 0        |
| 5700000 MAINT STATION EQIP  | TNEX Transmission O&M Expense | SG    | 294           | 4          | 75           | 24           | 45           | 129          | 17         | 1         | 0        |
| <b>5700000 Total</b>        |                               |       | <b>8,037</b>  | <b>132</b> | <b>2,212</b> | <b>685</b>   | <b>1,145</b> | <b>3,400</b> | <b>449</b> | <b>13</b> | <b>0</b> |
| 5710000 MAINT OVHD LINES    | TNEX Transmission O&M Expense | CAGE  | 9,932         | 0          | 0            | 0            | 2,269        | 6,745        | 890        | 26        | 0        |
| 5710000 MAINT OVHD LINES    | TNEX Transmission O&M Expense | CAGW  | 6,873         | 299        | 5,021        | 1,553        | 0            | 0            | 0          | 0         | 0        |
| 5710000 MAINT OVHD LINES    | TNEX Transmission O&M Expense | JBG   |               | 0          | 0            | 0            | 0            | 0            | 0          | 0         | 0        |
| 5710000 MAINT OVHD LINES    | TNEX Transmission O&M Expense | SG    | 287           | 4          | 73           | 23           | 44           | 125          | 17         | 0         | 0        |
| <b>5710000 Total</b>        |                               |       | <b>17,091</b> | <b>303</b> | <b>5,094</b> | <b>1,576</b> | <b>2,313</b> | <b>6,871</b> | <b>907</b> | <b>27</b> | <b>0</b> |
| 5720000 MNT UNDERGRD LINES  | TNEX Transmission O&M Expense | CAGE  | 15            | 0          | 0            | 0            | 3            | 10           | 1          | 0         | 0        |
| 5720000 MNT UNDERGRD LINES  | TNEX Transmission O&M Expense | CAGW  | 37            | 2          | 27           | 8            | 0            | 0            | 0          | 0         | 0        |
| <b>5720000 Total</b>        |                               |       | <b>52</b>     | <b>2</b>   | <b>27</b>    | <b>8</b>     | <b>3</b>     | <b>10</b>    | <b>1</b>   | <b>0</b>  | <b>0</b> |
| 5730000 MNT MSC TRANS PLNT  | TNEX Transmission O&M Expense | CAGE  | 43            | 0          | 0            | 0            | 10           | 29           | 4          | 0         | 0        |
| 5730000 MNT MSC TRANS PLNT  | TNEX Transmission O&M Expense | SG    | 501           | 8          | 128          | 40           | 76           | 219          | 29         | 1         | 0        |
| <b>5730000 Total</b>        |                               |       | <b>544</b>    | <b>8</b>   | <b>128</b>   | <b>40</b>    | <b>86</b>    | <b>248</b>   | <b>33</b>  | <b>1</b>  | <b>0</b> |
| 5800000 OPER SUPERV & ENG   | DNEX Distribution O&M Expense | CA    | 33            | 33         | 0            | 0            | 0            | 0            | 0          | 0         | 0        |
| 5800000 OPER SUPERV & ENG   | DNEX Distribution O&M Expense | IDU   | (22)          | 0          | 0            | 0            | 0            | 0            | (22)       | 0         | 0        |
| 5800000 OPER SUPERV & ENG   | DNEX Distribution O&M Expense | OR    | 273           | 0          | 273          | 0            | 0            | 0            | 0          | 0         | 0        |



**Operations & Maintenance Expense (Actuals)**

Twelve Months Ending - December 2015

Allocation Method - Factor West Control Area

(Allocated in Thousands)

| Primary Account      | Secondary Group Code | Alloc | Total                    | Calif | Oregon        | Wash       | Wyoming      | Utah       | Idaho        | FERC         | Other      |          |          |
|----------------------|----------------------|-------|--------------------------|-------|---------------|------------|--------------|------------|--------------|--------------|------------|----------|----------|
| 5800000              | OPER SUPERV & ENG    | DNEX  | Distribution O&M Expense | SNPD  | 9,923         | 350        | 2,614        | 636        | 1,091        | 4,753        | 481        | 0        | 0        |
| 5800000              | OPER SUPERV & ENG    | DNEX  | Distribution O&M Expense | UT    | 802           | 0          | 0            | 0          | 0            | 802          | 0          | 0        | 0        |
| 5800000              | OPER SUPERV & ENG    | DNEX  | Distribution O&M Expense | WA    | 155           | 0          | 0            | 155        | 0            | 0            | 0          | 0        | 0        |
| 5800000              | OPER SUPERV & ENG    | DNEX  | Distribution O&M Expense | WYP   | 123           | 0          | 0            | 0          | 123          | 0            | 0          | 0        | 0        |
| <b>5800000 Total</b> |                      |       |                          |       | <b>11,288</b> | <b>383</b> | <b>2,887</b> | <b>791</b> | <b>1,214</b> | <b>5,555</b> | <b>459</b> | <b>0</b> | <b>0</b> |
| 5810000              | LOAD DISPATCHING     | DNEX  | Distribution O&M Expense | SNPD  | 11,746        | 414        | 3,094        | 752        | 1,291        | 5,626        | 569        | 0        | 0        |
| <b>5810000 Total</b> |                      |       |                          |       | <b>11,746</b> | <b>414</b> | <b>3,094</b> | <b>752</b> | <b>1,291</b> | <b>5,626</b> | <b>569</b> | <b>0</b> | <b>0</b> |
| 5820000              | STATION EXP(DIST)    | DNEX  | Distribution O&M Expense | CA    | 59            | 59         | 0            | 0          | 0            | 0            | 0          | 0        | 0        |
| 5820000              | STATION EXP(DIST)    | DNEX  | Distribution O&M Expense | IDU   | 324           | 0          | 0            | 0          | 0            | 0            | 324        | 0        | 0        |
| 5820000              | STATION EXP(DIST)    | DNEX  | Distribution O&M Expense | OR    | 1,030         | 0          | 1,030        | 0          | 0            | 0            | 0          | 0        | 0        |
| 5820000              | STATION EXP(DIST)    | DNEX  | Distribution O&M Expense | SNPD  | 15            | 1          | 4            | 1          | 2            | 7            | 1          | 0        | 0        |
| 5820000              | STATION EXP(DIST)    | DNEX  | Distribution O&M Expense | UT    | 1,752         | 0          | 0            | 0          | 0            | 1,752        | 0          | 0        | 0        |
| 5820000              | STATION EXP(DIST)    | DNEX  | Distribution O&M Expense | WA    | 204           | 0          | 0            | 204        | 0            | 0            | 0          | 0        | 0        |
| 5820000              | STATION EXP(DIST)    | DNEX  | Distribution O&M Expense | WYP   | 852           | 0          | 0            | 0          | 852          | 0            | 0          | 0        | 0        |
| 5820000              | STATION EXP(DIST)    | DNEX  | Distribution O&M Expense | WYU   | (0)           | 0          | 0            | 0          | (0)          | 0            | 0          | 0        | 0        |
| <b>5820000 Total</b> |                      |       |                          |       | <b>4,236</b>  | <b>60</b>  | <b>1,034</b> | <b>205</b> | <b>853</b>   | <b>1,759</b> | <b>325</b> | <b>0</b> | <b>0</b> |
| 5830000              | OVHD LINE EXPENSES   | DNEX  | Distribution O&M Expense | CA    | 180           | 180        | 0            | 0          | 0            | 0            | 0          | 0        | 0        |
| 5830000              | OVHD LINE EXPENSES   | DNEX  | Distribution O&M Expense | IDU   | 334           | 0          | 0            | 0          | 0            | 0            | 334        | 0        | 0        |
| 5830000              | OVHD LINE EXPENSES   | DNEX  | Distribution O&M Expense | OR    | 1,291         | 0          | 1,291        | 0          | 0            | 0            | 0          | 0        | 0        |
| 5830000              | OVHD LINE EXPENSES   | DNEX  | Distribution O&M Expense | SNPD  | 5             | 0          | 1            | 0          | 1            | 3            | 0          | 0        | 0        |
| 5830000              | OVHD LINE EXPENSES   | DNEX  | Distribution O&M Expense | UT    | 4,149         | 0          | 0            | 0          | 0            | 4,149        | 0          | 0        | 0        |
| 5830000              | OVHD LINE EXPENSES   | DNEX  | Distribution O&M Expense | WA    | 286           | 0          | 0            | 286        | 0            | 0            | 0          | 0        | 0        |
| 5830000              | OVHD LINE EXPENSES   | DNEX  | Distribution O&M Expense | WYP   | 439           | 0          | 0            | 0          | 439          | 0            | 0          | 0        | 0        |
| 5830000              | OVHD LINE EXPENSES   | DNEX  | Distribution O&M Expense | WYU   | 125           | 0          | 0            | 0          | 125          | 0            | 0          | 0        | 0        |
| <b>5830000 Total</b> |                      |       |                          |       | <b>6,809</b>  | <b>180</b> | <b>1,292</b> | <b>286</b> | <b>565</b>   | <b>4,152</b> | <b>334</b> | <b>0</b> | <b>0</b> |
| 5840000              | UDRGRND LINE EXP     | DNEX  | Distribution O&M Expense | OR    | 0             | 0          | 0            | 0          | 0            | 0            | 0          | 0        | 0        |
| 5840000              | UDRGRND LINE EXP     | DNEX  | Distribution O&M Expense | SNPD  | 6             | 0          | 2            | 0          | 1            | 3            | 0          | 0        | 0        |
| 5840000              | UDRGRND LINE EXP     | DNEX  | Distribution O&M Expense | UT    | 0             | 0          | 0            | 0          | 0            | 0            | 0          | 0        | 0        |
| <b>5840000 Total</b> |                      |       |                          |       | <b>7</b>      | <b>0</b>   | <b>2</b>     | <b>0</b>   | <b>1</b>     | <b>3</b>     | <b>0</b>   | <b>0</b> | <b>0</b> |
| 5850000              | STRT LGHT-SGNL SYS   | DNEX  | Distribution O&M Expense | SNPD  | 224           | 8          | 59           | 14         | 25           | 107          | 11         | 0        | 0        |
| <b>5850000 Total</b> |                      |       |                          |       | <b>224</b>    | <b>8</b>   | <b>59</b>    | <b>14</b>  | <b>25</b>    | <b>107</b>   | <b>11</b>  | <b>0</b> | <b>0</b> |
| 5860000              | METER EXPENSES       | DNEX  | Distribution O&M Expense | CA    | 169           | 169        | 0            | 0          | 0            | 0            | 0          | 0        | 0        |
| 5860000              | METER EXPENSES       | DNEX  | Distribution O&M Expense | IDU   | 443           | 0          | 0            | 0          | 0            | 0            | 443        | 0        | 0        |
| 5860000              | METER EXPENSES       | DNEX  | Distribution O&M Expense | OR    | 2,534         | 0          | 2,534        | 0          | 0            | 0            | 0          | 0        | 0        |
| 5860000              | METER EXPENSES       | DNEX  | Distribution O&M Expense | SNPD  | 314           | 11         | 83           | 20         | 35           | 150          | 15         | 0        | 0        |
| 5860000              | METER EXPENSES       | DNEX  | Distribution O&M Expense | UT    | 2,058         | 0          | 0            | 0          | 0            | 2,058        | 0          | 0        | 0        |
| 5860000              | METER EXPENSES       | DNEX  | Distribution O&M Expense | WA    | 509           | 0          | 0            | 509        | 0            | 0            | 0          | 0        | 0        |
| 5860000              | METER EXPENSES       | DNEX  | Distribution O&M Expense | WYP   | 450           | 0          | 0            | 0          | 450          | 0            | 0          | 0        | 0        |
| 5860000              | METER EXPENSES       | DNEX  | Distribution O&M Expense | WYU   | 106           | 0          | 0            | 0          | 106          | 0            | 0          | 0        | 0        |



**Operations & Maintenance Expense (Actuals)**  
 Twelve Months Ending - December 2015  
 Allocation Method - Factor West Control Area  
 (Allocated in Thousands)

| Primary Account            | Secondary Group Code          | Alloc | Total         | Calif      | Oregon       | Wash       | Wyoming    | Utah         | Idaho      | FERC     | Other    |
|----------------------------|-------------------------------|-------|---------------|------------|--------------|------------|------------|--------------|------------|----------|----------|
| <b>5860000 Total</b>       |                               |       | <b>6,584</b>  | <b>180</b> | <b>2,616</b> | <b>529</b> | <b>591</b> | <b>2,209</b> | <b>459</b> | <b>0</b> | <b>0</b> |
| 5870000 CUST INSTL EXPENSE | DNEX Distribution O&M Expense | CA    | 485           | 485        | 0            | 0          | 0          | 0            | 0          | 0        | 0        |
| 5870000 CUST INSTL EXPENSE | DNEX Distribution O&M Expense | IDU   | 536           | 0          | 0            | 0          | 0          | 0            | 536        | 0        | 0        |
| 5870000 CUST INSTL EXPENSE | DNEX Distribution O&M Expense | OR    | 4,158         | 0          | 4,158        | 0          | 0          | 0            | 0          | 0        | 0        |
| 5870000 CUST INSTL EXPENSE | DNEX Distribution O&M Expense | UT    | 3,747         | 0          | 0            | 0          | 0          | 3,747        | 0          | 0        | 0        |
| 5870000 CUST INSTL EXPENSE | DNEX Distribution O&M Expense | WA    | 917           | 0          | 0            | 917        | 0          | 0            | 0          | 0        | 0        |
| 5870000 CUST INSTL EXPENSE | DNEX Distribution O&M Expense | WYP   | 647           | 0          | 0            | 0          | 647        | 0            | 0          | 0        | 0        |
| 5870000 CUST INSTL EXPENSE | DNEX Distribution O&M Expense | WYU   | 63            | 0          | 0            | 0          | 63         | 0            | 0          | 0        | 0        |
| <b>5870000 Total</b>       |                               |       | <b>10,552</b> | <b>485</b> | <b>4,158</b> | <b>917</b> | <b>710</b> | <b>3,747</b> | <b>536</b> | <b>0</b> | <b>0</b> |
| 5880000 MSC DISTR EXPENSES | DNEX Distribution O&M Expense | CA    | 43            | 43         | 0            | 0          | 0          | 0            | 0          | 0        | 0        |
| 5880000 MSC DISTR EXPENSES | DNEX Distribution O&M Expense | IDU   | 20            | 0          | 0            | 0          | 0          | 0            | 20         | 0        | 0        |
| 5880000 MSC DISTR EXPENSES | DNEX Distribution O&M Expense | OR    | 114           | 0          | 114          | 0          | 0          | 0            | 0          | 0        | 0        |
| 5880000 MSC DISTR EXPENSES | DNEX Distribution O&M Expense | SNPD  | 3,646         | 128        | 960          | 234        | 401        | 1,747        | 177        | 0        | 0        |
| 5880000 MSC DISTR EXPENSES | DNEX Distribution O&M Expense | UT    | 929           | 0          | 0            | 0          | 0          | 929          | 0          | 0        | 0        |
| 5880000 MSC DISTR EXPENSES | DNEX Distribution O&M Expense | WA    | 2             | 0          | 0            | 2          | 0          | 0            | 0          | 0        | 0        |
| 5880000 MSC DISTR EXPENSES | DNEX Distribution O&M Expense | WYP   | (52)          | 0          | 0            | 0          | (52)       | 0            | 0          | 0        | 0        |
| 5880000 MSC DISTR EXPENSES | DNEX Distribution O&M Expense | WYU   | (32)          | 0          | 0            | 0          | (32)       | 0            | 0          | 0        | 0        |
| <b>5880000 Total</b>       |                               |       | <b>4,670</b>  | <b>172</b> | <b>1,074</b> | <b>236</b> | <b>316</b> | <b>2,676</b> | <b>196</b> | <b>0</b> | <b>0</b> |
| 5890000 RENTS-DISTRIBUTION | DNEX Distribution O&M Expense | CA    | 63            | 63         | 0            | 0          | 0          | 0            | 0          | 0        | 0        |
| 5890000 RENTS-DISTRIBUTION | DNEX Distribution O&M Expense | IDU   | 36            | 0          | 0            | 0          | 0          | 0            | 36         | 0        | 0        |
| 5890000 RENTS-DISTRIBUTION | DNEX Distribution O&M Expense | OR    | 1,865         | 0          | 1,865        | 0          | 0          | 0            | 0          | 0        | 0        |
| 5890000 RENTS-DISTRIBUTION | DNEX Distribution O&M Expense | SNPD  | 24            | 1          | 6            | 2          | 3          | 11           | 1          | 0        | 0        |
| 5890000 RENTS-DISTRIBUTION | DNEX Distribution O&M Expense | UT    | 630           | 0          | 0            | 0          | 0          | 630          | 0          | 0        | 0        |
| 5890000 RENTS-DISTRIBUTION | DNEX Distribution O&M Expense | WA    | 125           | 0          | 0            | 125        | 0          | 0            | 0          | 0        | 0        |
| 5890000 RENTS-DISTRIBUTION | DNEX Distribution O&M Expense | WYP   | 482           | 0          | 0            | 0          | 482        | 0            | 0          | 0        | 0        |
| 5890000 RENTS-DISTRIBUTION | DNEX Distribution O&M Expense | WYU   | 91            | 0          | 0            | 0          | 91         | 0            | 0          | 0        | 0        |
| <b>5890000 Total</b>       |                               |       | <b>3,316</b>  | <b>63</b>  | <b>1,871</b> | <b>126</b> | <b>576</b> | <b>642</b>   | <b>37</b>  | <b>0</b> | <b>0</b> |
| 5900000 MAINT SUPERV & ENG | DNEX Distribution O&M Expense | CA    | 81            | 81         | 0            | 0          | 0          | 0            | 0          | 0        | 0        |
| 5900000 MAINT SUPERV & ENG | DNEX Distribution O&M Expense | IDU   | 190           | 0          | 0            | 0          | 0          | 0            | 190        | 0        | 0        |
| 5900000 MAINT SUPERV & ENG | DNEX Distribution O&M Expense | OR    | 1,048         | 0          | 1,048        | 0          | 0          | 0            | 0          | 0        | 0        |
| 5900000 MAINT SUPERV & ENG | DNEX Distribution O&M Expense | SNPD  | 2,187         | 77         | 576          | 140        | 240        | 1,048        | 106        | 0        | 0        |
| 5900000 MAINT SUPERV & ENG | DNEX Distribution O&M Expense | UT    | 1,455         | 0          | 0            | 0          | 0          | 1,455        | 0          | 0        | 0        |
| 5900000 MAINT SUPERV & ENG | DNEX Distribution O&M Expense | WA    | 179           | 0          | 0            | 179        | 0          | 0            | 0          | 0        | 0        |
| 5900000 MAINT SUPERV & ENG | DNEX Distribution O&M Expense | WYP   | 570           | 0          | 0            | 0          | 570        | 0            | 0          | 0        | 0        |
| <b>5900000 Total</b>       |                               |       | <b>5,711</b>  | <b>158</b> | <b>1,624</b> | <b>319</b> | <b>811</b> | <b>2,502</b> | <b>296</b> | <b>0</b> | <b>0</b> |
| 5910000 MAINT OF STRUCTURE | DNEX Distribution O&M Expense | CA    | 28            | 28         | 0            | 0          | 0          | 0            | 0          | 0        | 0        |
| 5910000 MAINT OF STRUCTURE | DNEX Distribution O&M Expense | IDU   | 73            | 0          | 0            | 0          | 0          | 0            | 73         | 0        | 0        |
| 5910000 MAINT OF STRUCTURE | DNEX Distribution O&M Expense | OR    | 821           | 0          | 821          | 0          | 0          | 0            | 0          | 0        | 0        |
| 5910000 MAINT OF STRUCTURE | DNEX Distribution O&M Expense | SNPD  | 96            | 3          | 25           | 6          | 11         | 46           | 5          | 0        | 0        |



**Operations & Maintenance Expense (Actuals)**

Twelve Months Ending - December 2015

Allocation Method - Factor West Control Area

(Allocated in Thousands)

| Primary Account              | Secondary Group Code          | Alloc | Total         | Calif        | Oregon        | Wash         | Wyoming      | Utah          | Idaho        | FERC     | Other    |
|------------------------------|-------------------------------|-------|---------------|--------------|---------------|--------------|--------------|---------------|--------------|----------|----------|
| 5910000 MAINT OF STRUCTURE   | DNEX Distribution O&M Expense | UT    | 696           | 0            | 0             | 0            | 0            | 696           | 0            | 0        | 0        |
| 5910000 MAINT OF STRUCTURE   | DNEX Distribution O&M Expense | WA    | 159           | 0            | 0             | 159          | 0            | 0             | 0            | 0        | 0        |
| 5910000 MAINT OF STRUCTURE   | DNEX Distribution O&M Expense | WYP   | 325           | 0            | 0             | 0            | 325          | 0             | 0            | 0        | 0        |
| 5910000 MAINT OF STRUCTURE   | DNEX Distribution O&M Expense | WYU   | 34            | 0            | 0             | 0            | 34           | 0             | 0            | 0        | 0        |
| <b>5910000 Total</b>         |                               |       | <b>2,230</b>  | <b>31</b>    | <b>846</b>    | <b>165</b>   | <b>369</b>   | <b>742</b>    | <b>78</b>    | <b>0</b> | <b>0</b> |
| 5920000 MAINT STAT EQUIP     | DNEX Distribution O&M Expense | CA    | 534           | 534          | 0             | 0            | 0            | 0             | 0            | 0        | 0        |
| 5920000 MAINT STAT EQUIP     | DNEX Distribution O&M Expense | IDU   | 535           | 0            | 0             | 0            | 0            | 0             | 535          | 0        | 0        |
| 5920000 MAINT STAT EQUIP     | DNEX Distribution O&M Expense | OR    | 3,862         | 0            | 3,862         | 0            | 0            | 0             | 0            | 0        | 0        |
| 5920000 MAINT STAT EQUIP     | DNEX Distribution O&M Expense | SNPD  | 1,503         | 53           | 396           | 96           | 165          | 720           | 73           | 0        | 0        |
| 5920000 MAINT STAT EQUIP     | DNEX Distribution O&M Expense | UT    | 3,414         | 0            | 0             | 0            | 0            | 3,414         | 0            | 0        | 0        |
| 5920000 MAINT STAT EQUIP     | DNEX Distribution O&M Expense | WA    | 462           | 0            | 0             | 462          | 0            | 0             | 0            | 0        | 0        |
| 5920000 MAINT STAT EQUIP     | DNEX Distribution O&M Expense | WYP   | 1,105         | 0            | 0             | 0            | 1,105        | 0             | 0            | 0        | 0        |
| <b>5920000 Total</b>         |                               |       | <b>11,414</b> | <b>587</b>   | <b>4,257</b>  | <b>558</b>   | <b>1,270</b> | <b>4,134</b>  | <b>608</b>   | <b>0</b> | <b>0</b> |
| 5930000 MAINT OVHD LINES     | DNEX Distribution O&M Expense | CA    | 6,649         | 6,649        | 0             | 0            | 0            | 0             | 0            | 0        | 0        |
| 5930000 MAINT OVHD LINES     | DNEX Distribution O&M Expense | IDU   | 4,962         | 0            | 0             | 0            | 0            | 0             | 4,962        | 0        | 0        |
| 5930000 MAINT OVHD LINES     | DNEX Distribution O&M Expense | OR    | 33,511        | 0            | 33,511        | 0            | 0            | 0             | 0            | 0        | 0        |
| 5930000 MAINT OVHD LINES     | DNEX Distribution O&M Expense | SNPD  | 1,777         | 63           | 468           | 114          | 195          | 851           | 86           | 0        | 0        |
| 5930000 MAINT OVHD LINES     | DNEX Distribution O&M Expense | UT    | 32,676        | 0            | 0             | 0            | 0            | 32,676        | 0            | 0        | 0        |
| 5930000 MAINT OVHD LINES     | DNEX Distribution O&M Expense | WA    | 4,059         | 0            | 0             | 4,059        | 0            | 0             | 0            | 0        | 0        |
| 5930000 MAINT OVHD LINES     | DNEX Distribution O&M Expense | WYP   | 6,576         | 0            | 0             | 0            | 6,576        | 0             | 0            | 0        | 0        |
| 5930000 MAINT OVHD LINES     | DNEX Distribution O&M Expense | WYU   | 1,093         | 0            | 0             | 0            | 1,093        | 0             | 0            | 0        | 0        |
| <b>5930000 Total</b>         |                               |       | <b>91,302</b> | <b>6,711</b> | <b>33,979</b> | <b>4,173</b> | <b>7,864</b> | <b>33,527</b> | <b>5,048</b> | <b>0</b> | <b>0</b> |
| 5931000 MAINT O/H LINES-LB P | DNEX Distribution O&M Expense | CA    | (49)          | (49)         | 0             | 0            | 0            | 0             | 0            | 0        | 0        |
| 5931000 MAINT O/H LINES-LB P | DNEX Distribution O&M Expense | IDU   | 288           | 0            | 0             | 0            | 0            | 0             | 288          | 0        | 0        |
| 5931000 MAINT O/H LINES-LB P | DNEX Distribution O&M Expense | OR    | 121           | 0            | 121           | 0            | 0            | 0             | 0            | 0        | 0        |
| 5931000 MAINT O/H LINES-LB P | DNEX Distribution O&M Expense | UT    | (271)         | 0            | 0             | 0            | 0            | (271)         | 0            | 0        | 0        |
| 5931000 MAINT O/H LINES-LB P | DNEX Distribution O&M Expense | WA    | (43)          | 0            | 0             | (43)         | 0            | 0             | 0            | 0        | 0        |
| 5931000 MAINT O/H LINES-LB P | DNEX Distribution O&M Expense | WYP   | 281           | 0            | 0             | 0            | 281          | 0             | 0            | 0        | 0        |
| <b>5931000 Total</b>         |                               |       | <b>326</b>    | <b>(49)</b>  | <b>121</b>    | <b>(43)</b>  | <b>281</b>   | <b>(271)</b>  | <b>288</b>   | <b>0</b> | <b>0</b> |
| 5940000 MAINT UDGRND LINES   | DNEX Distribution O&M Expense | CA    | 681           | 681          | 0             | 0            | 0            | 0             | 0            | 0        | 0        |
| 5940000 MAINT UDGRND LINES   | DNEX Distribution O&M Expense | IDU   | 718           | 0            | 0             | 0            | 0            | 0             | 718          | 0        | 0        |
| 5940000 MAINT UDGRND LINES   | DNEX Distribution O&M Expense | OR    | 5,898         | 0            | 5,898         | 0            | 0            | 0             | 0            | 0        | 0        |
| 5940000 MAINT UDGRND LINES   | DNEX Distribution O&M Expense | SNPD  | 9             | 0            | 2             | 1            | 1            | 4             | 0            | 0        | 0        |
| 5940000 MAINT UDGRND LINES   | DNEX Distribution O&M Expense | UT    | 12,480        | 0            | 0             | 0            | 0            | 12,480        | 0            | 0        | 0        |
| 5940000 MAINT UDGRND LINES   | DNEX Distribution O&M Expense | WA    | 1,249         | 0            | 0             | 1,249        | 0            | 0             | 0            | 0        | 0        |
| 5940000 MAINT UDGRND LINES   | DNEX Distribution O&M Expense | WYP   | 1,642         | 0            | 0             | 0            | 1,642        | 0             | 0            | 0        | 0        |
| 5940000 MAINT UDGRND LINES   | DNEX Distribution O&M Expense | WYU   | 234           | 0            | 0             | 0            | 234          | 0             | 0            | 0        | 0        |
| <b>5940000 Total</b>         |                               |       | <b>22,911</b> | <b>681</b>   | <b>5,900</b>  | <b>1,250</b> | <b>1,877</b> | <b>12,484</b> | <b>719</b>   | <b>0</b> | <b>0</b> |
| 5950000 MAINT LINE TRNSFRM   | DNEX Distribution O&M Expense | SNPD  | 922           | 32           | 243           | 59           | 101          | 442           | 45           | 0        | 0        |



**Operations & Maintenance Expense (Actuals)**

Twelve Months Ending - December 2015

Allocation Method - Factor West Control Area

(Allocated in Thousands)

| Primary Account            | Secondary Group Code             | Alloc | Total         | Calif      | Oregon       | Wash       | Wyoming    | Utah         | Idaho        | FERC     | Other    |
|----------------------------|----------------------------------|-------|---------------|------------|--------------|------------|------------|--------------|--------------|----------|----------|
| <b>5950000 Total</b>       |                                  |       | <b>922</b>    | <b>32</b>  | <b>243</b>   | <b>59</b>  | <b>101</b> | <b>442</b>   | <b>45</b>    | <b>0</b> | <b>0</b> |
| 5960000 MNT STR LGHT-SIG S | DNEX Distribution O&M Expense    | CA    | 64            | 64         | 0            | 0          | 0          | 0            | 0            | 0        | 0        |
| 5960000 MNT STR LGHT-SIG S | DNEX Distribution O&M Expense    | IDU   | 150           | 0          | 0            | 0          | 0          | 0            | 150          | 0        | 0        |
| 5960000 MNT STR LGHT-SIG S | DNEX Distribution O&M Expense    | OR    | 896           | 0          | 896          | 0          | 0          | 0            | 0            | 0        | 0        |
| 5960000 MNT STR LGHT-SIG S | DNEX Distribution O&M Expense    | UT    | 1,597         | 0          | 0            | 0          | 0          | 1,597        | 0            | 0        | 0        |
| 5960000 MNT STR LGHT-SIG S | DNEX Distribution O&M Expense    | WA    | 178           | 0          | 0            | 178        | 0          | 0            | 0            | 0        | 0        |
| 5960000 MNT STR LGHT-SIG S | DNEX Distribution O&M Expense    | WYP   | 285           | 0          | 0            | 0          | 285        | 0            | 0            | 0        | 0        |
| 5960000 MNT STR LGHT-SIG S | DNEX Distribution O&M Expense    | WYU   | 82            | 0          | 0            | 0          | 82         | 0            | 0            | 0        | 0        |
| <b>5960000 Total</b>       |                                  |       | <b>3,253</b>  | <b>64</b>  | <b>896</b>   | <b>178</b> | <b>367</b> | <b>1,597</b> | <b>150</b>   | <b>0</b> | <b>0</b> |
| 5970000 MNT OF METERS      | DNEX Distribution O&M Expense    | CA    | 33            | 33         | 0            | 0          | 0          | 0            | 0            | 0        | 0        |
| 5970000 MNT OF METERS      | DNEX Distribution O&M Expense    | IDU   | 280           | 0          | 0            | 0          | 0          | 0            | 280          | 0        | 0        |
| 5970000 MNT OF METERS      | DNEX Distribution O&M Expense    | OR    | 1,124         | 0          | 1,124        | 0          | 0          | 0            | 0            | 0        | 0        |
| 5970000 MNT OF METERS      | DNEX Distribution O&M Expense    | SNPD  | 286           | 10         | 75           | 18         | 31         | 137          | 14           | 0        | 0        |
| 5970000 MNT OF METERS      | DNEX Distribution O&M Expense    | UT    | 1,701         | 0          | 0            | 0          | 0          | 1,701        | 0            | 0        | 0        |
| 5970000 MNT OF METERS      | DNEX Distribution O&M Expense    | WA    | 390           | 0          | 0            | 390        | 0          | 0            | 0            | 0        | 0        |
| 5970000 MNT OF METERS      | DNEX Distribution O&M Expense    | WYP   | 373           | 0          | 0            | 0          | 373        | 0            | 0            | 0        | 0        |
| 5970000 MNT OF METERS      | DNEX Distribution O&M Expense    | WYU   | 109           | 0          | 0            | 0          | 109        | 0            | 0            | 0        | 0        |
| <b>5970000 Total</b>       |                                  |       | <b>4,294</b>  | <b>43</b>  | <b>1,199</b> | <b>408</b> | <b>513</b> | <b>1,837</b> | <b>294</b>   | <b>0</b> | <b>0</b> |
| 5980000 MNT MISC DIST PLNT | DNEX Distribution O&M Expense    | CA    | 106           | 106        | 0            | 0          | 0          | 0            | 0            | 0        | 0        |
| 5980000 MNT MISC DIST PLNT | DNEX Distribution O&M Expense    | IDU   | 42            | 0          | 0            | 0          | 0          | 0            | 42           | 0        | 0        |
| 5980000 MNT MISC DIST PLNT | DNEX Distribution O&M Expense    | OR    | 357           | 0          | 357          | 0          | 0          | 0            | 0            | 0        | 0        |
| 5980000 MNT MISC DIST PLNT | DNEX Distribution O&M Expense    | SNPD  | 3,363         | 118        | 886          | 215        | 370        | 1,611        | 163          | 0        | 0        |
| 5980000 MNT MISC DIST PLNT | DNEX Distribution O&M Expense    | UT    | 821           | 0          | 0            | 0          | 0          | 821          | 0            | 0        | 0        |
| 5980000 MNT MISC DIST PLNT | DNEX Distribution O&M Expense    | WA    | 161           | 0          | 0            | 161        | 0          | 0            | 0            | 0        | 0        |
| 5980000 MNT MISC DIST PLNT | DNEX Distribution O&M Expense    | WYP   | 392           | 0          | 0            | 0          | 392        | 0            | 0            | 0        | 0        |
| <b>5980000 Total</b>       |                                  |       | <b>5,241</b>  | <b>224</b> | <b>1,242</b> | <b>376</b> | <b>762</b> | <b>2,432</b> | <b>204</b>   | <b>0</b> | <b>0</b> |
| 9010000 SUPRV (CUST ACCT)  | CAEX Customer Accounting Expense | CN    | 1,738         | 42         | 524          | 119        | 129        | 857          | 68           | 0        | 0        |
| 9010000 SUPRV (CUST ACCT)  | CAEX Customer Accounting Expense | IDU   | 0             | 0          | 0            | 0          | 0          | 0            | 0            | 0        | 0        |
| 9010000 SUPRV (CUST ACCT)  | CAEX Customer Accounting Expense | WYP   | 2             | 0          | 0            | 0          | 2          | 0            | 0            | 0        | 0        |
| <b>9010000 Total</b>       |                                  |       | <b>1,740</b>  | <b>42</b>  | <b>524</b>   | <b>119</b> | <b>131</b> | <b>857</b>   | <b>68</b>    | <b>0</b> | <b>0</b> |
| 9020000 METER READING EXP  | CAEX Customer Accounting Expense | CA    | 861           | 861        | 0            | 0          | 0          | 0            | 0            | 0        | 0        |
| 9020000 METER READING EXP  | CAEX Customer Accounting Expense | CN    | 1,508         | 36         | 455          | 103        | 112        | 743          | 59           | 0        | 0        |
| 9020000 METER READING EXP  | CAEX Customer Accounting Expense | IDU   | 1,534         | 0          | 0            | 0          | 0          | 0            | 1,534        | 0        | 0        |
| 9020000 METER READING EXP  | CAEX Customer Accounting Expense | OR    | 8,457         | 0          | 8,457        | 0          | 0          | 0            | 0            | 0        | 0        |
| 9020000 METER READING EXP  | CAEX Customer Accounting Expense | UT    | 3,562         | 0          | 0            | 0          | 0          | 3,562        | 0            | 0        | 0        |
| 9020000 METER READING EXP  | CAEX Customer Accounting Expense | WA    | 560           | 0          | 0            | 560        | 0          | 0            | 0            | 0        | 0        |
| 9020000 METER READING EXP  | CAEX Customer Accounting Expense | WYP   | 714           | 0          | 0            | 0          | 714        | 0            | 0            | 0        | 0        |
| 9020000 METER READING EXP  | CAEX Customer Accounting Expense | WYU   | 144           | 0          | 0            | 0          | 144        | 0            | 0            | 0        | 0        |
| <b>9020000 Total</b>       |                                  |       | <b>17,341</b> | <b>897</b> | <b>8,912</b> | <b>663</b> | <b>970</b> | <b>4,305</b> | <b>1,593</b> | <b>0</b> | <b>0</b> |





**Operations & Maintenance Expense (Actuals)**

Twelve Months Ending - December 2015

Allocation Method - Factor West Control Area

(Allocated in Thousands)

| Primary Account              | Secondary Group Code             | Alloc | Total         | Calif      | Oregon       | Wash         | Wyoming      | Utah         | Idaho       | FERC     | Other    |
|------------------------------|----------------------------------|-------|---------------|------------|--------------|--------------|--------------|--------------|-------------|----------|----------|
| 9030000 CUST RCRD/COLL EXP   | CAEX Customer Accounting Expense | CN    | 1,263         | 30         | 381          | 86           | 94           | 623          | 49          | 0        | 0        |
| <b>9030000 Total</b>         |                                  |       | <b>1,263</b>  | <b>30</b>  | <b>381</b>   | <b>86</b>    | <b>94</b>    | <b>623</b>   | <b>49</b>   | <b>0</b> | <b>0</b> |
| 9031000 CUST RCRD/CUST SYS   | CAEX Customer Accounting Expense | CN    | 4,199         | 100        | 1,267        | 287          | 311          | 2,069        | 164         | 0        | 0        |
| <b>9031000 Total</b>         |                                  |       | <b>4,199</b>  | <b>100</b> | <b>1,267</b> | <b>287</b>   | <b>311</b>   | <b>2,069</b> | <b>164</b>  | <b>0</b> | <b>0</b> |
| 9032000 CUST ACCTG/BILL      | CAEX Customer Accounting Expense | CN    | 10,089        | 241        | 3,043        | 690          | 748          | 4,972        | 395         | 0        | 0        |
| 9032000 CUST ACCTG/BILL      | CAEX Customer Accounting Expense | OR    | 0             | 0          | 0            | 0            | 0            | 0            | 0           | 0        | 0        |
| 9032000 CUST ACCTG/BILL      | CAEX Customer Accounting Expense | UT    | (3)           | 0          | 0            | 0            | 0            | (3)          | 0           | 0        | 0        |
| <b>9032000 Total</b>         |                                  |       | <b>10,086</b> | <b>241</b> | <b>3,043</b> | <b>690</b>   | <b>748</b>   | <b>4,969</b> | <b>395</b>  | <b>0</b> | <b>0</b> |
| 9033000 CUST ACCTG/COLL      | CAEX Customer Accounting Expense | CA    | 246           | 246        | 0            | 0            | 0            | 0            | 0           | 0        | 0        |
| 9033000 CUST ACCTG/COLL      | CAEX Customer Accounting Expense | CN    | 10,764        | 258        | 3,246        | 736          | 798          | 5,304        | 421         | 0        | 0        |
| 9033000 CUST ACCTG/COLL      | CAEX Customer Accounting Expense | IDU   | 358           | 0          | 0            | 0            | 0            | 0            | 358         | 0        | 0        |
| 9033000 CUST ACCTG/COLL      | CAEX Customer Accounting Expense | OR    | 2,251         | 0          | 2,251        | 0            | 0            | 0            | 0           | 0        | 0        |
| 9033000 CUST ACCTG/COLL      | CAEX Customer Accounting Expense | UT    | 3,046         | 0          | 0            | 0            | 0            | 3,046        | 0           | 0        | 0        |
| 9033000 CUST ACCTG/COLL      | CAEX Customer Accounting Expense | WA    | 649           | 0          | 0            | 649          | 0            | 0            | 0           | 0        | 0        |
| 9033000 CUST ACCTG/COLL      | CAEX Customer Accounting Expense | WYP   | 739           | 0          | 0            | 0            | 739          | 0            | 0           | 0        | 0        |
| 9033000 CUST ACCTG/COLL      | CAEX Customer Accounting Expense | WYU   | 137           | 0          | 0            | 0            | 137          | 0            | 0           | 0        | 0        |
| <b>9033000 Total</b>         |                                  |       | <b>18,189</b> | <b>503</b> | <b>5,498</b> | <b>1,385</b> | <b>1,674</b> | <b>8,350</b> | <b>780</b>  | <b>0</b> | <b>0</b> |
| 9035000 CUST ACCTG/REQ       | CAEX Customer Accounting Expense | CA    | 7             | 7          | 0            | 0            | 0            | 0            | 0           | 0        | 0        |
| 9035000 CUST ACCTG/REQ       | CAEX Customer Accounting Expense | IDU   | 2             | 0          | 0            | 0            | 0            | 0            | 2           | 0        | 0        |
| 9035000 CUST ACCTG/REQ       | CAEX Customer Accounting Expense | OR    | 42            | 0          | 42           | 0            | 0            | 0            | 0           | 0        | 0        |
| 9035000 CUST ACCTG/REQ       | CAEX Customer Accounting Expense | UT    | 24            | 0          | 0            | 0            | 0            | 24           | 0           | 0        | 0        |
| 9035000 CUST ACCTG/REQ       | CAEX Customer Accounting Expense | WYP   | 24            | 0          | 0            | 0            | 24           | 0            | 0           | 0        | 0        |
| 9035000 CUST ACCTG/REQ       | CAEX Customer Accounting Expense | WYU   | 4             | 0          | 0            | 0            | 4            | 0            | 0           | 0        | 0        |
| <b>9035000 Total</b>         |                                  |       | <b>102</b>    | <b>7</b>   | <b>42</b>    | <b>0</b>     | <b>28</b>    | <b>24</b>    | <b>2</b>    | <b>0</b> | <b>0</b> |
| 9036000 CUST ACCTG/COMMON    | CAEX Customer Accounting Expense | CN    | 18,131        | 434        | 5,468        | 1,240        | 1,345        | 8,935        | 709         | 0        | 0        |
| 9036000 CUST ACCTG/COMMON    | CAEX Customer Accounting Expense | OR    | 52            | 0          | 52           | 0            | 0            | 0            | 0           | 0        | 0        |
| <b>9036000 Total</b>         |                                  |       | <b>18,183</b> | <b>434</b> | <b>5,521</b> | <b>1,240</b> | <b>1,345</b> | <b>8,935</b> | <b>709</b>  | <b>0</b> | <b>0</b> |
| 9040000 UNCOLLECT ACCOUNTS   | CAEX Customer Accounting Expense | CA    | 396           | 396        | 0            | 0            | 0            | 0            | 0           | 0        | 0        |
| 9040000 UNCOLLECT ACCOUNTS   | CAEX Customer Accounting Expense | CN    | 3             | 0          | 1            | 0            | 0            | 2            | 0           | 0        | 0        |
| 9040000 UNCOLLECT ACCOUNTS   | CAEX Customer Accounting Expense | IDU   | (64)          | 0          | 0            | 0            | 0            | 0            | (64)        | 0        | 0        |
| 9040000 UNCOLLECT ACCOUNTS   | CAEX Customer Accounting Expense | OR    | 3,688         | 0          | 3,688        | 0            | 0            | 0            | 0           | 0        | 0        |
| 9040000 UNCOLLECT ACCOUNTS   | CAEX Customer Accounting Expense | UT    | 3,755         | 0          | 0            | 0            | 0            | 3,755        | 0           | 0        | 0        |
| 9040000 UNCOLLECT ACCOUNTS   | CAEX Customer Accounting Expense | WA    | 1,301         | 0          | 0            | 1,301        | 0            | 0            | 0           | 0        | 0        |
| 9040000 UNCOLLECT ACCOUNTS   | CAEX Customer Accounting Expense | WYP   | 1,050         | 0          | 0            | 0            | 1,050        | 0            | 0           | 0        | 0        |
| <b>9040000 Total</b>         |                                  |       | <b>10,129</b> | <b>396</b> | <b>3,689</b> | <b>1,301</b> | <b>1,050</b> | <b>3,757</b> | <b>(63)</b> | <b>0</b> | <b>0</b> |
| 9042000 UNCOLL ACCTS-JOINT U | CAEX Customer Accounting Expense | CA    | 25            | 25         | 0            | 0            | 0            | 0            | 0           | 0        | 0        |
| 9042000 UNCOLL ACCTS-JOINT U | CAEX Customer Accounting Expense | IDU   | 0             | 0          | 0            | 0            | 0            | 0            | 0           | 0        | 0        |
| 9042000 UNCOLL ACCTS-JOINT U | CAEX Customer Accounting Expense | OR    | 112           | 0          | 112          | 0            | 0            | 0            | 0           | 0        | 0        |
| 9042000 UNCOLL ACCTS-JOINT U | CAEX Customer Accounting Expense | UT    | (51)          | 0          | 0            | 0            | 0            | (51)         | 0           | 0        | 0        |





**Operations & Maintenance Expense (Actuals)**

Twelve Months Ending - December 2015

Allocation Method - Factor West Control Area

(Allocated in Thousands)

| Primary Account              | Secondary Group Code             | Aloc  | Total          | Calif        | Oregon        | Wash          | Wyoming      | Utah          | Idaho        | FERC     | Other     |
|------------------------------|----------------------------------|-------|----------------|--------------|---------------|---------------|--------------|---------------|--------------|----------|-----------|
| 9042000 UNCOLL ACCTS-JOINT U | CAEX Customer Accounting Expense | WA    | 13             | 0            | 0             | 13            | 0            | 0             | 0            | 0        | 0         |
| 9042000 UNCOLL ACCTS-JOINT U | CAEX Customer Accounting Expense | WYP   | (1)            | 0            | 0             | 0             | (1)          | 0             | 0            | 0        | 0         |
| <b>9042000 Total</b>         |                                  |       | <b>98</b>      | <b>25</b>    | <b>112</b>    | <b>13</b>     | <b>(1)</b>   | <b>(51)</b>   | <b>0</b>     | <b>0</b> | <b>0</b>  |
| 9050000 MISC CUST ACCT EXP   | CAEX Customer Accounting Expense | CN    | 18             | 0            | 5             | 1             | 1            | 9             | 1            | 0        | 0         |
| 9050000 MISC CUST ACCT EXP   | CAEX Customer Accounting Expense | OR    | 1              | 0            | 1             | 0             | 0            | 0             | 0            | 0        | 0         |
| <b>9050000 Total</b>         |                                  |       | <b>19</b>      | <b>0</b>     | <b>6</b>      | <b>1</b>      | <b>1</b>     | <b>9</b>      | <b>1</b>     | <b>0</b> | <b>0</b>  |
| 9051000 MISC CUST ACCT EXP   | CAEX Customer Accounting Expense | CN    | 15             | 0            | 4             | 1             | 1            | 7             | 1            | 0        | 0         |
| <b>9051000 Total</b>         |                                  |       | <b>15</b>      | <b>0</b>     | <b>4</b>      | <b>1</b>      | <b>1</b>     | <b>7</b>      | <b>1</b>     | <b>0</b> | <b>0</b>  |
| 9070000 SUPRV (CUST SERV)    | CSEX Customer Service Expense    | CN    | 272            | 7            | 82            | 19            | 20           | 134           | 11           | 0        | 0         |
| <b>9070000 Total</b>         |                                  |       | <b>272</b>     | <b>7</b>     | <b>82</b>     | <b>19</b>     | <b>20</b>    | <b>134</b>    | <b>11</b>    | <b>0</b> | <b>0</b>  |
| 9080000 CUST ASSIST EXP      | CSEX Customer Service Expense    | CA    | 46             | 46           | 0             | 0             | 0            | 0             | 0            | 0        | 0         |
| 9080000 CUST ASSIST EXP      | CSEX Customer Service Expense    | CN    | 298            | 7            | 90            | 20            | 22           | 147           | 12           | 0        | 0         |
| 9080000 CUST ASSIST EXP      | CSEX Customer Service Expense    | IDU   | 0              | 0            | 0             | 0             | 0            | 0             | 0            | 0        | 0         |
| 9080000 CUST ASSIST EXP      | CSEX Customer Service Expense    | OR    | 862            | 0            | 862           | 0             | 0            | 0             | 0            | 0        | 0         |
| 9080000 CUST ASSIST EXP      | CSEX Customer Service Expense    | UT    | 18             | 0            | 0             | 0             | 0            | 18            | 0            | 0        | 0         |
| 9080000 CUST ASSIST EXP      | CSEX Customer Service Expense    | WA    | 153            | 0            | 0             | 153           | 0            | 0             | 0            | 0        | 0         |
| 9080000 CUST ASSIST EXP      | CSEX Customer Service Expense    | WYP   | 406            | 0            | 0             | 0             | 406          | 0             | 0            | 0        | 0         |
| <b>9080000 Total</b>         |                                  |       | <b>1,783</b>   | <b>53</b>    | <b>952</b>    | <b>173</b>    | <b>428</b>   | <b>165</b>    | <b>12</b>    | <b>0</b> | <b>0</b>  |
| 9081000 CUST ASST EXP-GENL   | CSEX Customer Service Expense    | CN    | 47             | 1            | 14            | 3             | 3            | 23            | 2            | 0        | 0         |
| <b>9081000 Total</b>         |                                  |       | <b>47</b>      | <b>1</b>     | <b>14</b>     | <b>3</b>      | <b>3</b>     | <b>23</b>     | <b>2</b>     | <b>0</b> | <b>0</b>  |
| 9084000 DSM DIRECT           | CSEX Customer Service Expense    | CA    | 15             | 15           | 0             | 0             | 0            | 0             | 0            | 0        | 0         |
| 9084000 DSM DIRECT           | CSEX Customer Service Expense    | CN    | 349            | 8            | 105           | 24            | 26           | 172           | 14           | 0        | 0         |
| 9084000 DSM DIRECT           | CSEX Customer Service Expense    | IDU   | 4              | 0            | 0             | 0             | 0            | 0             | 4            | 0        | 0         |
| 9084000 DSM DIRECT           | CSEX Customer Service Expense    | OTHER | 65             | 0            | 0             | 0             | 0            | 0             | 0            | 0        | 65        |
| 9084000 DSM DIRECT           | CSEX Customer Service Expense    | UT    | 7              | 0            | 0             | 0             | 0            | 7             | 0            | 0        | 0         |
| 9084000 DSM DIRECT           | CSEX Customer Service Expense    | WA    | (2)            | 0            | 0             | (2)           | 0            | 0             | 0            | 0        | 0         |
| 9084000 DSM DIRECT           | CSEX Customer Service Expense    | WYP   | 3              | 0            | 0             | 0             | 3            | 0             | 0            | 0        | 0         |
| <b>9084000 Total</b>         |                                  |       | <b>441</b>     | <b>24</b>    | <b>105</b>    | <b>22</b>     | <b>29</b>    | <b>179</b>    | <b>17</b>    | <b>0</b> | <b>65</b> |
| 9085000 DSM AMORT            | CSEX Customer Service Expense    | IDU   | 204            | 0            | 0             | 0             | 0            | 0             | 204          | 0        | 0         |
| 9085000 DSM AMORT            | CSEX Customer Service Expense    | WYP   | 13             | 0            | 0             | 0             | 13           | 0             | 0            | 0        | 0         |
| <b>9085000 Total</b>         |                                  |       | <b>216</b>     | <b>0</b>     | <b>0</b>      | <b>0</b>      | <b>13</b>    | <b>0</b>      | <b>204</b>   | <b>0</b> | <b>0</b>  |
| 9085100 DSM AMORT-SBC/ECC    | CSEX Customer Service Expense    | CA    | 2,768          | 2,768        | 0             | 0             | 0            | 0             | 0            | 0        | 0         |
| 9085100 DSM AMORT-SBC/ECC    | CSEX Customer Service Expense    | IDU   | 3,836          | 0            | 0             | 0             | 0            | 0             | 3,836        | 0        | 0         |
| 9085100 DSM AMORT-SBC/ECC    | CSEX Customer Service Expense    | OR    | 22,136         | 0            | 22,136        | 0             | 0            | 0             | 0            | 0        | 0         |
| 9085100 DSM AMORT-SBC/ECC    | CSEX Customer Service Expense    | UT    | 68,051         | 0            | 0             | 0             | 0            | 68,051        | 0            | 0        | 0         |
| 9085100 DSM AMORT-SBC/ECC    | CSEX Customer Service Expense    | WA    | 10,509         | 0            | 0             | 10,509        | 0            | 0             | 0            | 0        | 0         |
| 9085100 DSM AMORT-SBC/ECC    | CSEX Customer Service Expense    | WYP   | 5,703          | 0            | 0             | 0             | 5,703        | 0             | 0            | 0        | 0         |
| <b>9085100 Total</b>         |                                  |       | <b>113,003</b> | <b>2,768</b> | <b>22,136</b> | <b>10,509</b> | <b>5,703</b> | <b>68,051</b> | <b>3,836</b> | <b>0</b> | <b>0</b>  |
| 9086000 CUST SERV            | CSEX Customer Service Expense    | CN    | 849            | 20           | 256           | 58            | 63           | 418           | 33           | 0        | 0         |



**Operations & Maintenance Expense (Actuals)**  
 Twelve Months Ending - December 2015  
 Allocation Method - Factor West Control Area  
 (Allocated in Thousands)

| Primary Account            | Secondary Group Code                  | Alloc | Total         | Calif        | Oregon        | Wash         | Wyoming       | Utah          | Idaho        | FERC       | Other        |
|----------------------------|---------------------------------------|-------|---------------|--------------|---------------|--------------|---------------|---------------|--------------|------------|--------------|
| 9086000 CUST SERV          | CSEX Customer Service Expense         | IDU   | 381           | 0            | 0             | 0            | 0             | 0             | 381          | 0          | 0            |
| 9086000 CUST SERV          | CSEX Customer Service Expense         | OR    | 976           | 0            | 976           | 0            | 0             | 0             | 0            | 0          | 0            |
| 9086000 CUST SERV          | CSEX Customer Service Expense         | UT    | 2,320         | 0            | 0             | 0            | 0             | 2,320         | 0            | 0          | 0            |
| 9086000 CUST SERV          | CSEX Customer Service Expense         | WA    | 209           | 0            | 0             | 209          | 0             | 0             | 0            | 0          | 0            |
| 9086000 CUST SERV          | CSEX Customer Service Expense         | WYP   | 779           | 0            | 0             | 0            | 779           | 0             | 0            | 0          | 0            |
| <b>9086000 Total</b>       |                                       |       | <b>5,515</b>  | <b>20</b>    | <b>1,232</b>  | <b>267</b>   | <b>842</b>    | <b>2,738</b>  | <b>415</b>   | <b>0</b>   | <b>0</b>     |
| 9089500 BLUE SKY EXPENSE   | CSEX Customer Service Expense         | OTHER | 3,567         | 0            | 0             | 0            | 0             | 0             | 0            | 0          | 3,567        |
| <b>9089500 Total</b>       |                                       |       | <b>3,567</b>  | <b>0</b>     | <b>0</b>      | <b>0</b>     | <b>0</b>      | <b>0</b>      | <b>0</b>     | <b>0</b>   | <b>3,567</b> |
| 9089600 SOLAR FEED-IN EXP  | CSEX Customer Service Expense         | OTHER | 7,729         | 0            | 0             | 0            | 0             | 0             | 0            | 0          | 7,729        |
| <b>9089600 Total</b>       |                                       |       | <b>7,729</b>  | <b>0</b>     | <b>0</b>      | <b>0</b>     | <b>0</b>      | <b>0</b>      | <b>0</b>     | <b>0</b>   | <b>7,729</b> |
| 9090000 INFOR/INSTRCT ADV  | CSEX Customer Service Expense         | CA    | 64            | 64           | 0             | 0            | 0             | 0             | 0            | 0          | 0            |
| 9090000 INFOR/INSTRCT ADV  | CSEX Customer Service Expense         | CN    | 1,938         | 46           | 584           | 133          | 144           | 955           | 76           | 0          | 0            |
| 9090000 INFOR/INSTRCT ADV  | CSEX Customer Service Expense         | IDU   | 54            | 0            | 0             | 0            | 0             | 0             | 54           | 0          | 0            |
| 9090000 INFOR/INSTRCT ADV  | CSEX Customer Service Expense         | OR    | 503           | 0            | 503           | 0            | 0             | 0             | 0            | 0          | 0            |
| 9090000 INFOR/INSTRCT ADV  | CSEX Customer Service Expense         | UT    | 267           | 0            | 0             | 0            | 0             | 267           | 0            | 0          | 0            |
| 9090000 INFOR/INSTRCT ADV  | CSEX Customer Service Expense         | WA    | 87            | 0            | 0             | 87           | 0             | 0             | 0            | 0          | 0            |
| 9090000 INFOR/INSTRCT ADV  | CSEX Customer Service Expense         | WYP   | 209           | 0            | 0             | 0            | 209           | 0             | 0            | 0          | 0            |
| 9090000 INFOR/INSTRCT ADV  | CSEX Customer Service Expense         | WYU   | 1             | 0            | 0             | 0            | 1             | 0             | 0            | 0          | 0            |
| <b>9090000 Total</b>       |                                       |       | <b>3,123</b>  | <b>111</b>   | <b>1,087</b>  | <b>220</b>   | <b>353</b>    | <b>1,222</b>  | <b>129</b>   | <b>0</b>   | <b>0</b>     |
| 9100000 MISC CUST SERV/INF | CSEX Customer Service Expense         | CN    | 1             | 0            | 0             | 0            | 0             | 1             | 0            | 0          | 0            |
| 9100000 MISC CUST SERV/INF | CSEX Customer Service Expense         | WYP   | (0)           | 0            | 0             | 0            | (0)           | 0             | 0            | 0          | 0            |
| <b>9100000 Total</b>       |                                       |       | <b>1</b>      | <b>0</b>     | <b>0</b>      | <b>0</b>     | <b>(0)</b>    | <b>1</b>      | <b>0</b>     | <b>0</b>   | <b>0</b>     |
| 9101000 MISC CUST SERV/INF | CSEX Customer Service Expense         | CN    | 15            | 0            | 5             | 1            | 1             | 7             | 1            | 0          | 0            |
| <b>9101000 Total</b>       |                                       |       | <b>15</b>     | <b>0</b>     | <b>5</b>      | <b>1</b>     | <b>1</b>      | <b>7</b>      | <b>1</b>     | <b>0</b>   | <b>0</b>     |
| 9200000 ADMIN & GEN SALARY | AGEX Administrative & General Expense | CA    | (74)          | (74)         | 0             | 0            | 0             | 0             | 0            | 0          | 0            |
| 9200000 ADMIN & GEN SALARY | AGEX Administrative & General Expense | OR    | (822)         | 0            | (822)         | 0            | 0             | 0             | 0            | 0          | 0            |
| 9200000 ADMIN & GEN SALARY | AGEX Administrative & General Expense | SO    | 78,432        | 1,546        | 18,457        | 5,243        | 11,700        | 36,606        | 4,773        | 108        | 0            |
| 9200000 ADMIN & GEN SALARY | AGEX Administrative & General Expense | UT    | 562           | 0            | 0             | 0            | 0             | 562           | 0            | 0          | 0            |
| 9200000 ADMIN & GEN SALARY | AGEX Administrative & General Expense | WA    | 0             | 0            | 0             | 0            | 0             | 0             | 0            | 0          | 0            |
| <b>9200000 Total</b>       |                                       |       | <b>78,097</b> | <b>1,471</b> | <b>17,635</b> | <b>5,243</b> | <b>11,700</b> | <b>37,168</b> | <b>4,773</b> | <b>108</b> | <b>0</b>     |
| 9210000 OFFICE SUPPL & EXP | AGEX Administrative & General Expense | CA    | 3             | 3            | 0             | 0            | 0             | 0             | 0            | 0          | 0            |
| 9210000 OFFICE SUPPL & EXP | AGEX Administrative & General Expense | CN    | 83            | 2            | 25            | 6            | 6             | 41            | 3            | 0          | 0            |
| 9210000 OFFICE SUPPL & EXP | AGEX Administrative & General Expense | IDU   | 31            | 0            | 0             | 0            | 0             | 0             | 31           | 0          | 0            |
| 9210000 OFFICE SUPPL & EXP | AGEX Administrative & General Expense | OR    | 60            | 0            | 60            | 0            | 0             | 0             | 0            | 0          | 0            |
| 9210000 OFFICE SUPPL & EXP | AGEX Administrative & General Expense | SO    | 8,188         | 161          | 1,927         | 547          | 1,221         | 3,822         | 498          | 11         | 0            |
| 9210000 OFFICE SUPPL & EXP | AGEX Administrative & General Expense | UT    | 127           | 0            | 0             | 0            | 0             | 127           | 0            | 0          | 0            |
| 9210000 OFFICE SUPPL & EXP | AGEX Administrative & General Expense | WA    | 7             | 0            | 0             | 7            | 0             | 0             | 0            | 0          | 0            |
| 9210000 OFFICE SUPPL & EXP | AGEX Administrative & General Expense | WYP   | 56            | 0            | 0             | 0            | 56            | 0             | 0            | 0          | 0            |
| 9210000 OFFICE SUPPL & EXP | AGEX Administrative & General Expense | WYU   | 10            | 0            | 0             | 0            | 10            | 0             | 0            | 0          | 0            |



**Operations & Maintenance Expense (Actuals)**

Twelve Months Ending - December 2015

Allocation Method - Factor West Control Area

(Allocated in Thousands)

| Primary Account      | Secondary Group Code | Alloc | Total                            | Calif        | Oregon         | Wash           | Wyoming        | Utah            | Idaho          | FERC        | Other    |      |   |
|----------------------|----------------------|-------|----------------------------------|--------------|----------------|----------------|----------------|-----------------|----------------|-------------|----------|------|---|
| <b>9210000 Total</b> |                      |       | <b>8,564</b>                     | <b>167</b>   | <b>2,012</b>   | <b>560</b>     | <b>1,293</b>   | <b>3,989</b>    | <b>532</b>     | <b>11</b>   | <b>0</b> |      |   |
| 9220000              | A&G EXP TRANSF-CR    | AGEX  | Administrative & General Expense | SO           | (37,773)       | (744)          | (8,889)        | (2,525)         | (5,635)        | (17,630)    | (2,299)  | (52) | 0 |
| <b>9220000 Total</b> |                      |       | <b>(37,773)</b>                  | <b>(744)</b> | <b>(8,889)</b> | <b>(2,525)</b> | <b>(5,635)</b> | <b>(17,630)</b> | <b>(2,299)</b> | <b>(52)</b> | <b>0</b> |      |   |
| 9230000              | OUTSIDE SERVICES     | AGEX  | Administrative & General Expense | CA           | 7              | 7              | 0              | 0               | 0              | 0           | 0        | 0    | 0 |
| 9230000              | OUTSIDE SERVICES     | AGEX  | Administrative & General Expense | IDU          | 0              | 0              | 0              | 0               | 0              | 0           | 0        | 0    | 0 |
| 9230000              | OUTSIDE SERVICES     | AGEX  | Administrative & General Expense | OR           | 42             | 0              | 42             | 0               | 0              | 0           | 0        | 0    | 0 |
| 9230000              | OUTSIDE SERVICES     | AGEX  | Administrative & General Expense | SO           | 8,706          | 172            | 2,049          | 582             | 1,299          | 4,063       | 530      | 12   | 0 |
| 9230000              | OUTSIDE SERVICES     | AGEX  | Administrative & General Expense | UT           | 10             | 0              | 0              | 0               | 0              | 10          | 0        | 0    | 0 |
| 9230000              | OUTSIDE SERVICES     | AGEX  | Administrative & General Expense | WA           | 140            | 0              | 0              | 140             | 0              | 0           | 0        | 0    | 0 |
| 9230000              | OUTSIDE SERVICES     | AGEX  | Administrative & General Expense | WYP          | 1              | 0              | 0              | 0               | 1              | 0           | 0        | 0    | 0 |
| 9230000              | OUTSIDE SERVICES     | AGEX  | Administrative & General Expense | WYU          | 0              | 0              | 0              | 0               | 0              | 0           | 0        | 0    | 0 |
| <b>9230000 Total</b> |                      |       | <b>8,908</b>                     | <b>179</b>   | <b>2,091</b>   | <b>722</b>     | <b>1,300</b>   | <b>4,074</b>    | <b>530</b>     | <b>12</b>   | <b>0</b> |      |   |
| 9239990              | AFFL SERV EMPLOYED   | AGEX  | Administrative & General Expense | CA           | (0)            | (0)            | 0              | 0               | 0              | 0           | 0        | 0    | 0 |
| 9239990              | AFFL SERV EMPLOYED   | AGEX  | Administrative & General Expense | OR           | 2              | 0              | 2              | 0               | 0              | 0           | 0        | 0    | 0 |
| 9239990              | AFFL SERV EMPLOYED   | AGEX  | Administrative & General Expense | SO           | 7,922          | 156            | 1,864          | 530             | 1,182          | 3,697       | 482      | 11   | 0 |
| 9239990              | AFFL SERV EMPLOYED   | AGEX  | Administrative & General Expense | UT           | (2)            | 0              | 0              | 0               | 0              | (2)         | 0        | 0    | 0 |
| <b>9239990 Total</b> |                      |       | <b>7,921</b>                     | <b>156</b>   | <b>1,866</b>   | <b>530</b>     | <b>1,182</b>   | <b>3,695</b>    | <b>482</b>     | <b>11</b>   | <b>0</b> |      |   |
| 9240000              | PROP INSURANCE - SYS | AGEX  | Administrative & General Expense | SO           | 38             | 1              | 9              | 3               | 6              | 18          | 2        | 0    | 0 |
| <b>9240000 Total</b> |                      |       | <b>38</b>                        | <b>1</b>     | <b>9</b>       | <b>3</b>       | <b>6</b>       | <b>18</b>       | <b>2</b>       | <b>0</b>    | <b>0</b> |      |   |
| 9241000              | PROP INS-ACCRL SITUS | AGEX  | Administrative & General Expense | IDU          | 114            | 0              | 0              | 0               | 0              | 0           | 114      | 0    | 0 |
| 9241000              | PROP INS-ACCRL SITUS | AGEX  | Administrative & General Expense | OR           | 7,069          | 0              | 7,069          | 0               | 0              | 0           | 0        | 0    | 0 |
| 9241000              | PROP INS-ACCRL SITUS | AGEX  | Administrative & General Expense | UT           | 2,152          | 0              | 0              | 0               | 0              | 2,152       | 0        | 0    | 0 |
| 9241000              | PROP INS-ACCRL SITUS | AGEX  | Administrative & General Expense | WYP          | 350            | 0              | 0              | 0               | 350            | 0           | 0        | 0    | 0 |
| <b>9241000 Total</b> |                      |       | <b>9,684</b>                     | <b>0</b>     | <b>7,069</b>   | <b>0</b>       | <b>350</b>     | <b>2,152</b>    | <b>114</b>     | <b>0</b>    | <b>0</b> |      |   |
| 9242000              | PROP INS-CLAIM SITUS | AGEX  | Administrative & General Expense | IDU          | (1)            | 0              | 0              | 0               | 0              | 0           | (1)      | 0    | 0 |
| 9242000              | PROP INS-CLAIM SITUS | AGEX  | Administrative & General Expense | OR           | (264)          | 0              | (264)          | 0               | 0              | 0           | 0        | 0    | 0 |
| 9242000              | PROP INS-CLAIM SITUS | AGEX  | Administrative & General Expense | UT           | (4)            | 0              | 0              | 0               | 0              | (4)         | 0        | 0    | 0 |
| 9242000              | PROP INS-CLAIM SITUS | AGEX  | Administrative & General Expense | WYP          | (2)            | 0              | 0              | 0               | (2)            | 0           | 0        | 0    | 0 |
| <b>9242000 Total</b> |                      |       | <b>(270)</b>                     | <b>0</b>     | <b>(264)</b>   | <b>0</b>       | <b>(2)</b>     | <b>(4)</b>      | <b>(1)</b>     | <b>0</b>    | <b>0</b> |      |   |
| 9243000              | PROP INS - PREMIUMS  | AGEX  | Administrative & General Expense | SO           | 6,486          | 128            | 1,526          | 434             | 967            | 3,027       | 395      | 9    | 0 |
| <b>9243000 Total</b> |                      |       | <b>6,486</b>                     | <b>128</b>   | <b>1,526</b>   | <b>434</b>     | <b>967</b>     | <b>3,027</b>    | <b>395</b>     | <b>9</b>    | <b>0</b> |      |   |
| 9250000              | INJURIES & DAMAGES   | AGEX  | Administrative & General Expense | SO           | 5,659          | 112            | 1,332          | 378             | 844            | 2,641       | 344      | 8    | 0 |
| <b>9250000 Total</b> |                      |       | <b>5,659</b>                     | <b>112</b>   | <b>1,332</b>   | <b>378</b>     | <b>844</b>     | <b>2,641</b>    | <b>344</b>     | <b>8</b>    | <b>0</b> |      |   |
| 9251000              | INJURIES & DAMAGES   | AGEX  | Administrative & General Expense | OR           | 3,135          | 0              | 3,135          | 0               | 0              | 0           | 0        | 0    | 0 |
| 9251000              | INJURIES & DAMAGES   | AGEX  | Administrative & General Expense | SO           | (3,444)        | (68)           | (810)          | (230)           | (514)          | (1,607)     | (210)    | (5)  | 0 |
| <b>9251000 Total</b> |                      |       | <b>(309)</b>                     | <b>(68)</b>  | <b>2,324</b>   | <b>(230)</b>   | <b>(514)</b>   | <b>(1,607)</b>  | <b>(210)</b>   | <b>(5)</b>  | <b>0</b> |      |   |
| 9280000              | REGULATORY COM EXP   | AGEX  | Administrative & General Expense | CA           | 291            | 291            | 0              | 0               | 0              | 0           | 0        | 0    | 0 |
| 9280000              | REGULATORY COM EXP   | AGEX  | Administrative & General Expense | CAEE         | 482            | 0              | 0              | 0               | 122            | 313         | 45       | 1    | 0 |
| 9280000              | REGULATORY COM EXP   | AGEX  | Administrative & General Expense | IDU          | 154            | 0              | 0              | 0               | 0              | 0           | 154      | 0    | 0 |



**Operations & Maintenance Expense (Actuals)**  
 Twelve Months Ending - December 2015  
 Allocation Method - Factor West Control Area  
 (Allocated in Thousands)

| Primary Account            | Secondary Group Code                  | Alloc | Total          | Calif        | Oregon         | Wash         | Wyoming      | Utah           | Idaho        | FERC       | Other    |
|----------------------------|---------------------------------------|-------|----------------|--------------|----------------|--------------|--------------|----------------|--------------|------------|----------|
| 9280000 REGULATORY COM EXP | AGEX Administrative & General Expense | OR    | 920            | 0            | 920            | 0            | 0            | 0              | 0            | 0          | 0        |
| 9280000 REGULATORY COM EXP | AGEX Administrative & General Expense | SO    | 1,395          | 27           | 328            | 93           | 208          | 651            | 85           | 2          | 0        |
| 9280000 REGULATORY COM EXP | AGEX Administrative & General Expense | UT    | 584            | 0            | 0              | 0            | 0            | 584            | 0            | 0          | 0        |
| 9280000 REGULATORY COM EXP | AGEX Administrative & General Expense | WA    | 908            | 0            | 0              | 908          | 0            | 0              | 0            | 0          | 0        |
| 9280000 REGULATORY COM EXP | AGEX Administrative & General Expense | WYP   | 1,546          | 0            | 0              | 0            | 1,546        | 0              | 0            | 0          | 0        |
| <b>9280000 Total</b>       |                                       |       | <b>6,279</b>   | <b>319</b>   | <b>1,248</b>   | <b>1,001</b> | <b>1,876</b> | <b>1,548</b>   | <b>284</b>   | <b>3</b>   | <b>0</b> |
| 9282000 REG COMM EXPENSE   | AGEX Administrative & General Expense | CA    | 11             | 11           | 0              | 0            | 0            | 0              | 0            | 0          | 0        |
| 9282000 REG COMM EXPENSE   | AGEX Administrative & General Expense | IDU   | 711            | 0            | 0              | 0            | 0            | 0              | 711          | 0          | 0        |
| 9282000 REG COMM EXPENSE   | AGEX Administrative & General Expense | OR    | 3,491          | 0            | 3,491          | 0            | 0            | 0              | 0            | 0          | 0        |
| 9282000 REG COMM EXPENSE   | AGEX Administrative & General Expense | SO    | 0              | 0            | 0              | 0            | 0            | 0              | 0            | 0          | 0        |
| 9282000 REG COMM EXPENSE   | AGEX Administrative & General Expense | UT    | 5,395          | 0            | 0              | 0            | 0            | 5,395          | 0            | 0          | 0        |
| 9282000 REG COMM EXPENSE   | AGEX Administrative & General Expense | WA    | 679            | 0            | 0              | 679          | 0            | 0              | 0            | 0          | 0        |
| 9282000 REG COMM EXPENSE   | AGEX Administrative & General Expense | WYP   | 1,608          | 0            | 0              | 0            | 1,608        | 0              | 0            | 0          | 0        |
| <b>9282000 Total</b>       |                                       |       | <b>11,895</b>  | <b>11</b>    | <b>3,491</b>   | <b>679</b>   | <b>1,608</b> | <b>5,395</b>   | <b>711</b>   | <b>0</b>   | <b>0</b> |
| 9283000 FERC FILING FEE    | AGEX Administrative & General Expense | CAGE  | 168            | 0            | 0              | 0            | 38           | 114            | 15           | 0          | 0        |
| 9283000 FERC FILING FEE    | AGEX Administrative & General Expense | CAGW  | 2,144          | 93           | 1,566          | 484          | 0            | 0              | 0            | 0          | 0        |
| 9283000 FERC FILING FEE    | AGEX Administrative & General Expense | SG    | 1,789          | 27           | 456            | 145          | 272          | 783            | 103          | 3          | 0        |
| <b>9283000 Total</b>       |                                       |       | <b>4,101</b>   | <b>120</b>   | <b>2,022</b>   | <b>629</b>   | <b>311</b>   | <b>897</b>     | <b>119</b>   | <b>4</b>   | <b>0</b> |
| 9290000 DUPLICATE CHRGS-CR | AGEX Administrative & General Expense | SO    | (5,348)        | (105)        | (1,259)        | (358)        | (798)        | (2,496)        | (325)        | (7)        | 0        |
| <b>9290000 Total</b>       |                                       |       | <b>(5,348)</b> | <b>(105)</b> | <b>(1,259)</b> | <b>(358)</b> | <b>(798)</b> | <b>(2,496)</b> | <b>(325)</b> | <b>(7)</b> | <b>0</b> |
| 9301000 GEN ADVERTISNG EXP | AGEX Administrative & General Expense | SO    | 0              | 0            | 0              | 0            | 0            | 0              | 0            | 0          | 0        |
| <b>9301000 Total</b>       |                                       |       | <b>0</b>       | <b>0</b>     | <b>0</b>       | <b>0</b>     | <b>0</b>     | <b>0</b>       | <b>0</b>     | <b>0</b>   | <b>0</b> |
| 9302000 MISC GEN EXP-OTHER | AGEX Administrative & General Expense | CA    | 7              | 7            | 0              | 0            | 0            | 0              | 0            | 0          | 0        |
| 9302000 MISC GEN EXP-OTHER | AGEX Administrative & General Expense | IDU   | 2              | 0            | 0              | 0            | 0            | 0              | 2            | 0          | 0        |
| 9302000 MISC GEN EXP-OTHER | AGEX Administrative & General Expense | OR    | 49             | 0            | 49             | 0            | 0            | 0              | 0            | 0          | 0        |
| 9302000 MISC GEN EXP-OTHER | AGEX Administrative & General Expense | SO    | 2,219          | 44           | 522            | 148          | 331          | 1,036          | 135          | 3          | 0        |
| 9302000 MISC GEN EXP-OTHER | AGEX Administrative & General Expense | UT    | 46             | 0            | 0              | 0            | 0            | 46             | 0            | 0          | 0        |
| 9302000 MISC GEN EXP-OTHER | AGEX Administrative & General Expense | WA    | 7              | 0            | 0              | 7            | 0            | 0              | 0            | 0          | 0        |
| 9302000 MISC GEN EXP-OTHER | AGEX Administrative & General Expense | WYP   | 58             | 0            | 0              | 0            | 58           | 0              | 0            | 0          | 0        |
| <b>9302000 Total</b>       |                                       |       | <b>2,387</b>   | <b>50</b>    | <b>571</b>     | <b>155</b>   | <b>389</b>   | <b>1,081</b>   | <b>137</b>   | <b>3</b>   | <b>0</b> |
| 9310000 RENTS (A&G)        | AGEX Administrative & General Expense | CA    | 56             | 56           | 0              | 0            | 0            | 0              | 0            | 0          | 0        |
| 9310000 RENTS (A&G)        | AGEX Administrative & General Expense | IDU   | 1              | 0            | 0              | 0            | 0            | 0              | 1            | 0          | 0        |
| 9310000 RENTS (A&G)        | AGEX Administrative & General Expense | OR    | 186            | 0            | 186            | 0            | 0            | 0              | 0            | 0          | 0        |
| 9310000 RENTS (A&G)        | AGEX Administrative & General Expense | SO    | 4,605          | 91           | 1,084          | 308          | 687          | 2,149          | 280          | 6          | 0        |
| 9310000 RENTS (A&G)        | AGEX Administrative & General Expense | UT    | 5              | 0            | 0              | 0            | 0            | 5              | 0            | 0          | 0        |
| 9310000 RENTS (A&G)        | AGEX Administrative & General Expense | WA    | 39             | 0            | 0              | 39           | 0            | 0              | 0            | 0          | 0        |
| 9310000 RENTS (A&G)        | AGEX Administrative & General Expense | WYP   | 68             | 0            | 0              | 0            | 68           | 0              | 0            | 0          | 0        |
| <b>9310000 Total</b>       |                                       |       | <b>4,960</b>   | <b>147</b>   | <b>1,270</b>   | <b>347</b>   | <b>755</b>   | <b>2,154</b>   | <b>282</b>   | <b>6</b>   | <b>0</b> |
| 9350000 MAINT GENERAL PLNT | AGEX Administrative & General Expense | CA    | 75             | 75           | 0              | 0            | 0            | 0              | 0            | 0          | 0        |



**Operations & Maintenance Expense (Actuals)**

Twelve Months Ending - December 2015

Allocation Method - Factor West Control Area

(Allocated in Thousands)

| Primary Account            | Secondary Group Code                  | Alloc | Total            | Calif         | Oregon         | Wash           | Wyoming        | Utah           | Idaho         | FERC         | Other         |
|----------------------------|---------------------------------------|-------|------------------|---------------|----------------|----------------|----------------|----------------|---------------|--------------|---------------|
| 9350000 MAINT GENERAL PLNT | AGEX Administrative & General Expense | CN    | 63               | 2             | 19             | 4              | 5              | 31             | 2             | 0            | 0             |
| 9350000 MAINT GENERAL PLNT | AGEX Administrative & General Expense | IDU   | 14               | 0             | 0              | 0              | 0              | 0              | 14            | 0            | 0             |
| 9350000 MAINT GENERAL PLNT | AGEX Administrative & General Expense | OR    | 417              | 0             | 417            | 0              | 0              | 0              | 0             | 0            | 0             |
| 9350000 MAINT GENERAL PLNT | AGEX Administrative & General Expense | SO    | 22,195           | 437           | 5,223          | 1,484          | 3,311          | 10,359         | 1,351         | 30           | 0             |
| 9350000 MAINT GENERAL PLNT | AGEX Administrative & General Expense | UT    | 91               | 0             | 0              | 0              | 0              | 91             | 0             | 0            | 0             |
| 9350000 MAINT GENERAL PLNT | AGEX Administrative & General Expense | WA    | 65               | 0             | 0              | 65             | 0              | 0              | 0             | 0            | 0             |
| 9350000 MAINT GENERAL PLNT | AGEX Administrative & General Expense | WYP   | 49               | 0             | 0              | 0              | 49             | 0              | 0             | 0            | 0             |
| 9350000 MAINT GENERAL PLNT | AGEX Administrative & General Expense | WYU   | 4                | 0             | 0              | 0              | 4              | 0              | 0             | 0            | 0             |
| <b>9350000 Total</b>       |                                       |       | <b>22,975</b>    | <b>514</b>    | <b>5,660</b>   | <b>1,553</b>   | <b>3,369</b>   | <b>10,482</b>  | <b>1,367</b>  | <b>30</b>    | <b>0</b>      |
| <b>Grand Total</b>         |                                       |       | <b>1,714,648</b> | <b>54,259</b> | <b>757,965</b> | <b>222,383</b> | <b>131,474</b> | <b>479,299</b> | <b>56,733</b> | <b>1,044</b> | <b>11,491</b> |

B3. DEPRECIATION EXPENSE



Depreciation Expense  
 Twelve Months Ending - December 2015  
 Allocation Method - Factor West Control Area  
 (Allocated in Thousands)

| Primary Account |                    | Secondary Account | Alloc                                    | Total | Calif   | Oregon | Wash   | Wyoming | Utah   | Idaho  | FERC   | Other |   |
|-----------------|--------------------|-------------------|--|-------|---------|--------|--------|---------|--------|--------|--------|-------|---|
| 4030000         | DEPN EXPENSE-ELECT | 3102000           | LAND RIGHTS                              | CAGE  | 799     | 0      | 0      | 0       | 183    | 543    | 72     | 2     | 0 |
| 4030000         | DEPN EXPENSE-ELECT | 3102000           | LAND RIGHTS                              | JBG   | 4       | 0      | 3      | 1       | 0      | 0      | 0      | 0     | 0 |
| 4030000         | DEPN EXPENSE-ELECT | 3110000           | STRUCTURES AND IMPROVEMENTS              | CAGE  | 27,393  | 0      | 0      | 0       | 6,259  | 18,605 | 2,456  | 73    | 0 |
| 4030000         | DEPN EXPENSE-ELECT | 3110000           | STRUCTURES AND IMPROVEMENTS              | CAGW  | 1,499   | 65     | 1,095  | 339     | 0      | 0      | 0      | 0     | 0 |
| 4030000         | DEPN EXPENSE-ELECT | 3110000           | STRUCTURES AND IMPROVEMENTS              | JBG   | 2,636   | 114    | 1,915  | 592     | 3      | 10     | 1      | 0     | 0 |
| 4030000         | DEPN EXPENSE-ELECT | 3120000           | BOILER PLANT EQUIPMENT                   | CAGE  | 140,515 | 0      | 0      | 0       | 32,107 | 95,436 | 12,599 | 373   | 0 |
| 4030000         | DEPN EXPENSE-ELECT | 3120000           | BOILER PLANT EQUIPMENT                   | CAGW  | 3,003   | 131    | 2,194  | 679     | 0      | 0      | 0      | 0     | 0 |
| 4030000         | DEPN EXPENSE-ELECT | 3120000           | BOILER PLANT EQUIPMENT                   | JBG   | 20,751  | 897    | 15,073 | 4,663   | 27     | 80     | 11     | 0     | 0 |
| 4030000         | DEPN EXPENSE-ELECT | 3140000           | TURBOGENERATOR UNITS                     | CAGE  | 29,344  | 0      | 0      | 0       | 6,705  | 19,930 | 2,631  | 78    | 0 |
| 4030000         | DEPN EXPENSE-ELECT | 3140000           | TURBOGENERATOR UNITS                     | CAGW  | 2,172   | 94     | 1,586  | 491     | 0      | 0      | 0      | 0     | 0 |
| 4030000         | DEPN EXPENSE-ELECT | 3140000           | TURBOGENERATOR UNITS                     | JBG   | 6,760   | 292    | 4,911  | 1,519   | 9      | 26     | 3      | 0     | 0 |
| 4030000         | DEPN EXPENSE-ELECT | 3150000           | ACCESSORY ELECTRIC EQUIPMENT             | CAGE  | 14,277  | 0      | 0      | 0       | 3,262  | 9,697  | 1,280  | 38    | 0 |
| 4030000         | DEPN EXPENSE-ELECT | 3150000           | ACCESSORY ELECTRIC EQUIPMENT             | CAGW  | 517     | 22     | 378    | 117     | 0      | 0      | 0      | 0     | 0 |
| 4030000         | DEPN EXPENSE-ELECT | 3150000           | ACCESSORY ELECTRIC EQUIPMENT             | JBG   | 1,172   | 51     | 852    | 263     | 2      | 5      | 1      | 0     | 0 |
| 4030000         | DEPN EXPENSE-ELECT | 3157000           | ACCESSORY ELECTRIC EQUIP-SUPV & ALARM    | CAGE  | 0       | 0      | 0      | 0       | 0      | 0      | 0      | 0     | 0 |
| 4030000         | DEPN EXPENSE-ELECT | 3157000           | ACCESSORY ELECTRIC EQUIP-SUPV & ALARM    | JBG   | 1       | 0      | 1      | 0       | 0      | 0      | 0      | 0     | 0 |
| 4030000         | DEPN EXPENSE-ELECT | 3160000           | MISCELLANEOUS POWER PLANT EQUIPMENT      | CAGE  | 1,302   | 0      | 0      | 0       | 298    | 884    | 117    | 3     | 0 |
| 4030000         | DEPN EXPENSE-ELECT | 3160000           | MISCELLANEOUS POWER PLANT EQUIPMENT      | CAGW  | 9       | 0      | 7      | 2       | 0      | 0      | 0      | 0     | 0 |
| 4030000         | DEPN EXPENSE-ELECT | 3160000           | MISCELLANEOUS POWER PLANT EQUIPMENT      | JBG   | 128     | 6      | 93     | 29      | 0      | 0      | 0      | 0     | 0 |
| 4030000         | DEPN EXPENSE-ELECT | 3302000           | LAND RIGHTS                              | CAGE  | 1       | 0      | 0      | 0       | 0      | 1      | 0      | 0     | 0 |
| 4030000         | DEPN EXPENSE-ELECT | 3302000           | LAND RIGHTS                              | CAGW  | 108     | 5      | 79     | 24      | 0      | 0      | 0      | 0     | 0 |
| 4030000         | DEPN EXPENSE-ELECT | 3303000           | WATER RIGHTS                             | CAGE  | 2       | 0      | 0      | 0       | 0      | 1      | 0      | 0     | 0 |
| 4030000         | DEPN EXPENSE-ELECT | 3304000           | FLOOD RIGHTS                             | CAGE  | 3       | 0      | 0      | 0       | 1      | 2      | 0      | 0     | 0 |
| 4030000         | DEPN EXPENSE-ELECT | 3304000           | FLOOD RIGHTS                             | CAGW  | 13      | 1      | 10     | 3       | 0      | 0      | 0      | 0     | 0 |
| 4030000         | DEPN EXPENSE-ELECT | 3305000           | LAND RIGHTS - FISH/WILDLIFE              | CAGW  | 2       | 0      | 1      | 0       | 0      | 0      | 0      | 0     | 0 |
| 4030000         | DEPN EXPENSE-ELECT | 3310000           | STRUCTURES AND IMPROVE                   | CAGE  | 263     | 0      | 0      | 0       | 60     | 178    | 24     | 1     | 0 |
| 4030000         | DEPN EXPENSE-ELECT | 3310000           | STRUCTURES AND IMPROVE                   | CAGW  | 12      | 1      | 9      | 3       | 0      | 0      | 0      | 0     | 0 |
| 4030000         | DEPN EXPENSE-ELECT | 3311000           | STRUCTURES AND IMPROVE-PRODUCTION        | CAGE  | 198     | 0      | 0      | 0       | 45     | 134    | 18     | 1     | 0 |
| 4030000         | DEPN EXPENSE-ELECT | 3311000           | STRUCTURES AND IMPROVE-PRODUCTION        | CAGW  | 1,990   | 87     | 1,454  | 450     | 0      | 0      | 0      | 0     | 0 |
| 4030000         | DEPN EXPENSE-ELECT | 3312000           | STRUCTURES AND IMPROVE-FISH/WILDLIFE     | CAGE  | 12      | 0      | 0      | 0       | 3      | 8      | 1      | 0     | 0 |
| 4030000         | DEPN EXPENSE-ELECT | 3312000           | STRUCTURES AND IMPROVE-FISH/WILDLIFE     | CAGW  | 3,894   | 169    | 2,845  | 880     | 0      | 0      | 0      | 0     | 0 |
| 4030000         | DEPN EXPENSE-ELECT | 3313000           | STRUCTURES AND IMPROVE-RECREATION        | CAGE  | 101     | 0      | 0      | 0       | 23     | 69     | 9      | 0     | 0 |
| 4030000         | DEPN EXPENSE-ELECT | 3313000           | STRUCTURES AND IMPROVE-RECREATION        | CAGW  | 436     | 19     | 319    | 99      | 0      | 0      | 0      | 0     | 0 |
| 4030000         | DEPN EXPENSE-ELECT | 3320000           | "RESERVOIRS, DAMS & WATERWAYS"           | CAGE  | 892     | 0      | 0      | 0       | 204    | 606    | 80     | 2     | 0 |
| 4030000         | DEPN EXPENSE-ELECT | 3320000           | "RESERVOIRS, DAMS & WATERWAYS"           | CAGW  | 55      | 2      | 40     | 12      | 0      | 0      | 0      | 0     | 0 |
| 4030000         | DEPN EXPENSE-ELECT | 3321000           | "RESERVOIRS, DAMS, & WTRWYS-PRODUCTION"  | CAGE  | 3,061   | 0      | 0      | 0       | 699    | 2,079  | 274    | 8     | 0 |
| 4030000         | DEPN EXPENSE-ELECT | 3321000           | "RESERVOIRS, DAMS, & WTRWYS-PRODUCTION"  | CAGW  | 11,198  | 487    | 8,180  | 2,530   | 0      | 0      | 0      | 0     | 0 |
| 4030000         | DEPN EXPENSE-ELECT | 3322000           | "RESERVOIRS, DAMS, & WTRWYS-FISH/WILDLIF | CAGE  | 14      | 0      | 0      | 0       | 3      | 10     | 1      | 0     | 0 |
| 4030000         | DEPN EXPENSE-ELECT | 3322000           | "RESERVOIRS, DAMS, & WTRWYS-FISH/WILDLIF | CAGW  | 975     | 42     | 712    | 220     | 0      | 0      | 0      | 0     | 0 |
| 4030000         | DEPN EXPENSE-ELECT | 3323000           | "RESERVOIRS, DAMS, & WTRWYS-RECREATION"  | CAGE  | 3       | 0      | 0      | 0       | 1      | 2      | 0      | 0     | 0 |
| 4030000         | DEPN EXPENSE-ELECT | 3323000           | "RESERVOIRS, DAMS, & WTRWYS-RECREATION"  | CAGW  | 4       | 0      | 3      | 1       | 0      | 0      | 0      | 0     | 0 |
| 4030000         | DEPN EXPENSE-ELECT | 3330000           | "WATER WHEELS, TURB & GENERATORS"        | CAGE  | 1,880   | 0      | 0      | 0       | 430    | 1,277  | 169    | 5     | 0 |
| 4030000         | DEPN EXPENSE-ELECT | 3330000           | "WATER WHEELS, TURB & GENERATORS"        | CAGW  | 3,049   | 133    | 2,227  | 689     | 0      | 0      | 0      | 0     | 0 |
| 4030000         | DEPN EXPENSE-ELECT | 3340000           | ACCESSORY ELECTRIC EQUIPMENT             | CAGE  | 562     | 0      | 0      | 0       | 128    | 381    | 50     | 1     | 0 |
| 4030000         | DEPN EXPENSE-ELECT | 3340000           | ACCESSORY ELECTRIC EQUIPMENT             | CAGW  | 2,899   | 126    | 2,118  | 655     | 0      | 0      | 0      | 0     | 0 |
| 4030000         | DEPN EXPENSE-ELECT | 3347000           | ACCESSORY ELECT EQUIP - SUPV & ALARM     | CAGE  | 2       | 0      | 0      | 0       | 1      | 2      | 0      | 0     | 0 |
| 4030000         | DEPN EXPENSE-ELECT | 3347000           | ACCESSORY ELECT EQUIP - SUPV & ALARM     | CAGW  | 110     | 5      | 80     | 25      | 0      | 0      | 0      | 0     | 0 |



Depreciation Expense  
 Twelve Months Ending - December 2015  
 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 3350000 | MISC POWER PLANT EQUIP                  | CAGE  | 5      | 0      | 0      | 0       | 1      | 4      | 0     | 0     | 0 |
| 4030000         | DEPN EXPENSE-ELECT 3351000 | MISC POWER PLANT EQUIP - PRODUCTION     | CAGW  | 58     | 3      | 43     | 13      | 0      | 0      | 0     | 0     | 0 |
| 4030000         | DEPN EXPENSE-ELECT 3353000 | MISC POWER PLANT EQUIP - RECREATION     | CAGW  | 0      | 0      | 0      | 0       | 0      | 0      | 0     | 0     | 0 |
| 4030000         | DEPN EXPENSE-ELECT 3360000 | "ROADS, RAILROADS & BRIDGES"            | CAGE  | 73     | 0      | 0      | 0       | 17     | 50     | 7     | 0     | 0 |
| 4030000         | DEPN EXPENSE-ELECT 3360000 | "ROADS, RAILROADS & BRIDGES"            | CAGW  | 599    | 26     | 437    | 135     | 0      | 0      | 0     | 0     | 0 |
| 4030000         | DEPN EXPENSE-ELECT 3410000 | STRUCTURES & IMPROVEMENTS               | CAGE  | 4,870  | 0      | 0      | 0       | 1,113  | 3,308  | 437   | 13    | 0 |
| 4030000         | DEPN EXPENSE-ELECT 3410000 | STRUCTURES & IMPROVEMENTS               | CAGW  | 1,719  | 75     | 1,255  | 388     | 0      | 0      | 0     | 0     | 0 |
| 4030000         | DEPN EXPENSE-ELECT 3420000 | "FUEL HOLDERS, PRODUCERS, ACCES"        | CAGE  | 436    | 0      | 0      | 0       | 100    | 296    | 39    | 1     | 0 |
| 4030000         | DEPN EXPENSE-ELECT 3420000 | "FUEL HOLDERS, PRODUCERS, ACCES"        | CAGW  | 47     | 2      | 34     | 11      | 0      | 0      | 0     | 0     | 0 |
| 4030000         | DEPN EXPENSE-ELECT 3430000 | PRIME MOVERS                            | CAGE  | 63,690 | 0      | 0      | 0       | 14,553 | 43,258 | 5,711 | 169   | 0 |
| 4030000         | DEPN EXPENSE-ELECT 3430000 | PRIME MOVERS                            | CAGW  | 31,325 | 1,362  | 22,884 | 7,079   | 0      | 0      | 0     | 0     | 0 |
| 4030000         | DEPN EXPENSE-ELECT 3440000 | GENERATORS                              | CAGE  | 10,435 | 0      | 0      | 0       | 2,384  | 7,088  | 936   | 28    | 0 |
| 4030000         | DEPN EXPENSE-ELECT 3440000 | GENERATORS                              | CAGW  | 4,069  | 177    | 2,972  | 919     | 0      | 0      | 0     | 0     | 0 |
| 4030000         | DEPN EXPENSE-ELECT 3450000 | ACCESSORY ELECTRIC EQUIPMENT            | CAGE  | 6,891  | 0      | 0      | 0       | 1,575  | 4,680  | 618   | 18    | 0 |
| 4030000         | DEPN EXPENSE-ELECT 3450000 | ACCESSORY ELECTRIC EQUIPMENT            | CAGW  | 2,595  | 113    | 1,896  | 586     | 0      | 0      | 0     | 0     | 0 |
| 4030000         | DEPN EXPENSE-ELECT 3460000 | MISCELLANEOUS PWR PLANT EQUIP           | CAGE  | 311    | 0      | 0      | 0       | 71     | 211    | 28    | 1     | 0 |
| 4030000         | DEPN EXPENSE-ELECT 3460000 | MISCELLANEOUS PWR PLANT EQUIP           | CAGW  | 111    | 5      | 81     | 25      | 0      | 0      | 0     | 0     | 0 |
| 4030000         | DEPN EXPENSE-ELECT 3502000 | LAND RIGHTS                             | CAGE  | 2,035  | 0      | 0      | 0       | 465    | 1,382  | 182   | 5     | 0 |
| 4030000         | DEPN EXPENSE-ELECT 3502000 | LAND RIGHTS                             | CAGW  | 320    | 14     | 233    | 72      | 0      | 0      | 0     | 0     | 0 |
| 4030000         | DEPN EXPENSE-ELECT 3502000 | LAND RIGHTS                             | JBG   | 29     | 1      | 21     | 7       | 0      | 0      | 0     | 0     | 0 |
| 4030000         | DEPN EXPENSE-ELECT 3502000 | LAND RIGHTS                             | SG    | 1      | 0      | 0      | 0       | 0      | 1      | 0     | 0     | 0 |
| 4030000         | DEPN EXPENSE-ELECT 3520000 | STRUCTURES & IMPROVEMENTS               | CAGE  | 2,451  | 0      | 0      | 0       | 560    | 1,665  | 220   | 6     | 0 |
| 4030000         | DEPN EXPENSE-ELECT 3520000 | STRUCTURES & IMPROVEMENTS               | CAGW  | 643    | 28     | 470    | 145     | 0      | 0      | 0     | 0     | 0 |
| 4030000         | DEPN EXPENSE-ELECT 3520000 | STRUCTURES & IMPROVEMENTS               | JBG   | 20     | 1      | 15     | 5       | 0      | 0      | 0     | 0     | 0 |
| 4030000         | DEPN EXPENSE-ELECT 3520000 | STRUCTURES & IMPROVEMENTS               | SG    | 0      | 0      | 0      | 0       | 0      | 0      | 0     | 0     | 0 |
| 4030000         | DEPN EXPENSE-ELECT 3530000 | STATION EQUIPMENT                       | CAGE  | 22,328 | 0      | 0      | 0       | 5,102  | 15,165 | 2,002 | 59    | 0 |
| 4030000         | DEPN EXPENSE-ELECT 3530000 | STATION EQUIPMENT                       | CAGW  | 6,970  | 303    | 5,092  | 1,575   | 0      | 0      | 0     | 0     | 0 |
| 4030000         | DEPN EXPENSE-ELECT 3530000 | STATION EQUIPMENT                       | JBG   | 380    | 16     | 276    | 85      | 0      | 1      | 0     | 0     | 0 |
| 4030000         | DEPN EXPENSE-ELECT 3534000 | STATION EQUIPMENT, STEP-UP TRANSFORMERS | CAGE  | 1,676  | 0      | 0      | 0       | 383    | 1,138  | 150   | 4     | 0 |
| 4030000         | DEPN EXPENSE-ELECT 3534000 | STATION EQUIPMENT, STEP-UP TRANSFORMERS | CAGW  | 776    | 34     | 567    | 175     | 0      | 0      | 0     | 0     | 0 |
| 4030000         | DEPN EXPENSE-ELECT 3534000 | STATION EQUIPMENT, STEP-UP TRANSFORMERS | JBG   | 239    | 10     | 174    | 54      | 0      | 1      | 0     | 0     | 0 |
| 4030000         | DEPN EXPENSE-ELECT 3537000 | STATION EQUIPMENT-SUPERVISORY & ALARM   | CAGE  | 231    | 0      | 0      | 0       | 53     | 157    | 21    | 1     | 0 |
| 4030000         | DEPN EXPENSE-ELECT 3537000 | STATION EQUIPMENT-SUPERVISORY & ALARM   | CAGW  | 106    | 5      | 77     | 24      | 0      | 0      | 0     | 0     | 0 |
| 4030000         | DEPN EXPENSE-ELECT 3537000 | STATION EQUIPMENT-SUPERVISORY & ALARM   | JBG   | 4      | 0      | 3      | 1       | 0      | 0      | 0     | 0     | 0 |
| 4030000         | DEPN EXPENSE-ELECT 3537000 | STATION EQUIPMENT-SUPERVISORY & ALARM   | SG    | 17     | 0      | 4      | 1       | 3      | 7      | 1     | 0     | 0 |
| 4030000         | DEPN EXPENSE-ELECT 3540000 | TOWERS AND FIXTURES                     | CAGE  | 15,893 | 0      | 0      | 0       | 3,632  | 10,794 | 1,425 | 42    | 0 |
| 4030000         | DEPN EXPENSE-ELECT 3540000 | TOWERS AND FIXTURES                     | CAGW  | 2,668  | 116    | 1,949  | 603     | 0      | 0      | 0     | 0     | 0 |
| 4030000         | DEPN EXPENSE-ELECT 3540000 | TOWERS AND FIXTURES                     | JBG   | 449    | 19     | 326    | 101     | 1      | 2      | 0     | 0     | 0 |
| 4030000         | DEPN EXPENSE-ELECT 3540000 | TOWERS AND FIXTURES                     | SG    | 2      | 0      | 0      | 0       | 0      | 1      | 0     | 0     | 0 |
| 4030000         | DEPN EXPENSE-ELECT 3550000 | POLES AND FIXTURES                      | CAGE  | 11,598 | 0      | 0      | 0       | 2,650  | 7,877  | 1,040 | 31    | 0 |
| 4030000         | DEPN EXPENSE-ELECT 3550000 | POLES AND FIXTURES                      | CAGW  | 5,514  | 240    | 4,028  | 1,246   | 0      | 0      | 0     | 0     | 0 |
| 4030000         | DEPN EXPENSE-ELECT 3550000 | POLES AND FIXTURES                      | JBG   | 21     | 1      | 15     | 5       | 0      | 0      | 0     | 0     | 0 |
| 4030000         | DEPN EXPENSE-ELECT 3550000 | POLES AND FIXTURES                      | SG    | 8      | 0      | 2      | 1       | 1      | 4      | 0     | 0     | 0 |
| 4030000         | DEPN EXPENSE-ELECT 3560000 | OVERHEAD CONDUCTORS & DEVICES           | CAGE  | 14,895 | 0      | 0      | 0       | 3,403  | 10,116 | 1,336 | 39    | 0 |
| 4030000         | DEPN EXPENSE-ELECT 3560000 | OVERHEAD CONDUCTORS & DEVICES           | CAGW  | 5,616  | 244    | 4,103  | 1,269   | 0      | 0      | 0     | 0     | 0 |
| 4030000         | DEPN EXPENSE-ELECT 3560000 | OVERHEAD CONDUCTORS & DEVICES           | JBG   | 365    | 16     | 265    | 82      | 0      | 1      | 0     | 0     | 0 |
| 4030000         | DEPN EXPENSE-ELECT 3560000 | OVERHEAD CONDUCTORS & DEVICES           | SG    | 4      | 0      | 1      | 0       | 1      | 2      | 0     | 0     | 0 |





Depreciation Expense  
 Twelve Months Ending - December 2015  
 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 3570000 | UNDERGROUND CONDUIT                   | CAGE  | 53     | 0      | 0      | 0       | 12    | 36     | 5     | 0     | 0 |
| 4030000         | DEPN EXPENSE-ELECT 3570000 | UNDERGROUND CONDUIT                   | CAGW  | 4      | 0      | 3      | 1       | 0     | 0      | 0     | 0     | 0 |
| 4030000         | DEPN EXPENSE-ELECT 3580000 | UNDERGROUND CONDUCTORS & DEVICES      | CAGE  | 128    | 0      | 0      | 0       | 29    | 87     | 11    | 0     | 0 |
| 4030000         | DEPN EXPENSE-ELECT 3580000 | UNDERGROUND CONDUCTORS & DEVICES      | CAGW  | 5      | 0      | 4      | 1       | 0     | 0      | 0     | 0     | 0 |
| 4030000         | DEPN EXPENSE-ELECT 3590000 | ROADS AND TRAILS                      | CAGE  | 64     | 0      | 0      | 0       | 15    | 44     | 6     | 0     | 0 |
| 4030000         | DEPN EXPENSE-ELECT 3590000 | ROADS AND TRAILS                      | CAGW  | 93     | 4      | 68     | 21      | 0     | 0      | 0     | 0     | 0 |
| 4030000         | DEPN EXPENSE-ELECT 3590000 | ROADS AND TRAILS                      | JBG   | 0      | 0      | 0      | 0       | 0     | 0      | 0     | 0     | 0 |
| 4030000         | DEPN EXPENSE-ELECT 3590000 | ROADS AND TRAILS                      | SG    | 0      | 0      | 0      | 0       | 0     | 0      | 0     | 0     | 0 |
| 4030000         | DEPN EXPENSE-ELECT 3602000 | LAND RIGHTS                           | CA    | 24     | 24     | 0      | 0       | 0     | 0      | 0     | 0     | 0 |
| 4030000         | DEPN EXPENSE-ELECT 3602000 | LAND RIGHTS                           | IDU   | 25     | 0      | 0      | 0       | 0     | 0      | 25    | 0     | 0 |
| 4030000         | DEPN EXPENSE-ELECT 3602000 | LAND RIGHTS                           | OR    | 56     | 0      | 56     | 0       | 0     | 0      | 0     | 0     | 0 |
| 4030000         | DEPN EXPENSE-ELECT 3602000 | LAND RIGHTS                           | UT    | 186    | 0      | 0      | 0       | 0     | 186    | 0     | 0     | 0 |
| 4030000         | DEPN EXPENSE-ELECT 3602000 | LAND RIGHTS                           | WA    | 7      | 0      | 0      | 7       | 0     | 0      | 0     | 0     | 0 |
| 4030000         | DEPN EXPENSE-ELECT 3602000 | LAND RIGHTS                           | WYP   | 39     | 0      | 0      | 0       | 39    | 0      | 0     | 0     | 0 |
| 4030000         | DEPN EXPENSE-ELECT 3602000 | LAND RIGHTS                           | WYU   | 68     | 0      | 0      | 0       | 68    | 0      | 0     | 0     | 0 |
| 4030000         | DEPN EXPENSE-ELECT 3610000 | STRUCTURES & IMPROVEMENTS             | CA    | 97     | 97     | 0      | 0       | 0     | 0      | 0     | 0     | 0 |
| 4030000         | DEPN EXPENSE-ELECT 3610000 | STRUCTURES & IMPROVEMENTS             | IDU   | 38     | 0      | 0      | 0       | 0     | 0      | 38    | 0     | 0 |
| 4030000         | DEPN EXPENSE-ELECT 3610000 | STRUCTURES & IMPROVEMENTS             | OR    | 487    | 0      | 487    | 0       | 0     | 0      | 0     | 0     | 0 |
| 4030000         | DEPN EXPENSE-ELECT 3610000 | STRUCTURES & IMPROVEMENTS             | UT    | 890    | 0      | 0      | 0       | 0     | 890    | 0     | 0     | 0 |
| 4030000         | DEPN EXPENSE-ELECT 3610000 | STRUCTURES & IMPROVEMENTS             | WA    | 56     | 0      | 0      | 56      | 0     | 0      | 0     | 0     | 0 |
| 4030000         | DEPN EXPENSE-ELECT 3610000 | STRUCTURES & IMPROVEMENTS             | WYP   | 220    | 0      | 0      | 0       | 220   | 0      | 0     | 0     | 0 |
| 4030000         | DEPN EXPENSE-ELECT 3610000 | STRUCTURES & IMPROVEMENTS             | WYU   | 53     | 0      | 0      | 0       | 53    | 0      | 0     | 0     | 0 |
| 4030000         | DEPN EXPENSE-ELECT 3620000 | STATION EQUIPMENT                     | CA    | 670    | 670    | 0      | 0       | 0     | 0      | 0     | 0     | 0 |
| 4030000         | DEPN EXPENSE-ELECT 3620000 | STATION EQUIPMENT                     | IDU   | 577    | 0      | 0      | 0       | 0     | 0      | 577   | 0     | 0 |
| 4030000         | DEPN EXPENSE-ELECT 3620000 | STATION EQUIPMENT                     | OR    | 4,438  | 0      | 4,438  | 0       | 0     | 0      | 0     | 0     | 0 |
| 4030000         | DEPN EXPENSE-ELECT 3620000 | STATION EQUIPMENT                     | UT    | 10,370 | 0      | 0      | 0       | 0     | 10,370 | 0     | 0     | 0 |
| 4030000         | DEPN EXPENSE-ELECT 3620000 | STATION EQUIPMENT                     | WA    | 1,249  | 0      | 0      | 1,249   | 0     | 0      | 0     | 0     | 0 |
| 4030000         | DEPN EXPENSE-ELECT 3620000 | STATION EQUIPMENT                     | WYP   | 2,267  | 0      | 0      | 0       | 2,267 | 0      | 0     | 0     | 0 |
| 4030000         | DEPN EXPENSE-ELECT 3620000 | STATION EQUIPMENT                     | WYU   | 228    | 0      | 0      | 0       | 228   | 0      | 0     | 0     | 0 |
| 4030000         | DEPN EXPENSE-ELECT 3627000 | STATION EQUIPMENT-SUPERVISORY & ALARM | CA    | 19     | 19     | 0      | 0       | 0     | 0      | 0     | 0     | 0 |
| 4030000         | DEPN EXPENSE-ELECT 3627000 | STATION EQUIPMENT-SUPERVISORY & ALARM | IDU   | 8      | 0      | 0      | 0       | 0     | 0      | 8     | 0     | 0 |
| 4030000         | DEPN EXPENSE-ELECT 3627000 | STATION EQUIPMENT-SUPERVISORY & ALARM | OR    | 71     | 0      | 71     | 0       | 0     | 0      | 0     | 0     | 0 |
| 4030000         | DEPN EXPENSE-ELECT 3627000 | STATION EQUIPMENT-SUPERVISORY & ALARM | UT    | 155    | 0      | 0      | 0       | 0     | 155    | 0     | 0     | 0 |
| 4030000         | DEPN EXPENSE-ELECT 3627000 | STATION EQUIPMENT-SUPERVISORY & ALARM | WA    | 21     | 0      | 0      | 21      | 0     | 0      | 0     | 0     | 0 |
| 4030000         | DEPN EXPENSE-ELECT 3627000 | STATION EQUIPMENT-SUPERVISORY & ALARM | WYP   | 40     | 0      | 0      | 0       | 40    | 0      | 0     | 0     | 0 |
| 4030000         | DEPN EXPENSE-ELECT 3627000 | STATION EQUIPMENT-SUPERVISORY & ALARM | WYU   | 3      | 0      | 0      | 0       | 3     | 0      | 0     | 0     | 0 |
| 4030000         | DEPN EXPENSE-ELECT 3640000 | "POLES, TOWERS AND FIXTURES"          | CA    | 2,392  | 2,392  | 0      | 0       | 0     | 0      | 0     | 0     | 0 |
| 4030000         | DEPN EXPENSE-ELECT 3640000 | "POLES, TOWERS AND FIXTURES"          | IDU   | 2,895  | 0      | 0      | 0       | 0     | 0      | 2,895 | 0     | 0 |
| 4030000         | DEPN EXPENSE-ELECT 3640000 | "POLES, TOWERS AND FIXTURES"          | OR    | 11,766 | 0      | 11,766 | 0       | 0     | 0      | 0     | 0     | 0 |
| 4030000         | DEPN EXPENSE-ELECT 3640000 | "POLES, TOWERS AND FIXTURES"          | UT    | 12,691 | 0      | 0      | 0       | 0     | 12,691 | 0     | 0     | 0 |
| 4030000         | DEPN EXPENSE-ELECT 3640000 | "POLES, TOWERS AND FIXTURES"          | WA    | 3,596  | 0      | 0      | 3,596   | 0     | 0      | 0     | 0     | 0 |
| 4030000         | DEPN EXPENSE-ELECT 3640000 | "POLES, TOWERS AND FIXTURES"          | WYP   | 4,668  | 0      | 0      | 0       | 4,668 | 0      | 0     | 0     | 0 |
| 4030000         | DEPN EXPENSE-ELECT 3640000 | "POLES, TOWERS AND FIXTURES"          | WYU   | 1,045  | 0      | 0      | 0       | 1,045 | 0      | 0     | 0     | 0 |
| 4030000         | DEPN EXPENSE-ELECT 3650000 | OVERHEAD CONDUCTORS & DEVICES         | CA    | 1,093  | 1,093  | 0      | 0       | 0     | 0      | 0     | 0     | 0 |
| 4030000         | DEPN EXPENSE-ELECT 3650000 | OVERHEAD CONDUCTORS & DEVICES         | IDU   | 904    | 0      | 0      | 0       | 0     | 0      | 904   | 0     | 0 |
| 4030000         | DEPN EXPENSE-ELECT 3650000 | OVERHEAD CONDUCTORS & DEVICES         | OR    | 6,577  | 0      | 6,577  | 0       | 0     | 0      | 0     | 0     | 0 |
| 4030000         | DEPN EXPENSE-ELECT 3650000 | OVERHEAD CONDUCTORS & DEVICES         | UT    | 6,206  | 0      | 0      | 0       | 0     | 6,206  | 0     | 0     | 0 |



Depreciation Expense  
 Twelve Months Ending - December 2015  
 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 3650000 | OVERHEAD CONDUCTORS & DEVICES WA     | 1,606  | 0     | 0      | 1,606 | 0       | 0      | 0     | 0    | 0     |
| 4030000         | DEPN EXPENSE-ELECT 3650000 | OVERHEAD CONDUCTORS & DEVICES WYP    | 2,256  | 0     | 0      | 0     | 2,256   | 0      | 0     | 0    | 0     |
| 4030000         | DEPN EXPENSE-ELECT 3650000 | OVERHEAD CONDUCTORS & DEVICES WYU    | 334    | 0     | 0      | 0     | 334     | 0      | 0     | 0    | 0     |
| 4030000         | DEPN EXPENSE-ELECT 3660000 | UNDERGROUND CONDUIT CA               | 508    | 508   | 0      | 0     | 0       | 0      | 0     | 0    | 0     |
| 4030000         | DEPN EXPENSE-ELECT 3660000 | UNDERGROUND CONDUIT IDU              | 210    | 0     | 0      | 0     | 0       | 0      | 210   | 0    | 0     |
| 4030000         | DEPN EXPENSE-ELECT 3660000 | UNDERGROUND CONDUIT OR               | 1,784  | 0     | 1,784  | 0     | 0       | 0      | 0     | 0    | 0     |
| 4030000         | DEPN EXPENSE-ELECT 3660000 | UNDERGROUND CONDUIT UT               | 4,622  | 0     | 0      | 0     | 0       | 4,622  | 0     | 0    | 0     |
| 4030000         | DEPN EXPENSE-ELECT 3660000 | UNDERGROUND CONDUIT WA               | 492    | 0     | 0      | 492   | 0       | 0      | 0     | 0    | 0     |
| 4030000         | DEPN EXPENSE-ELECT 3660000 | UNDERGROUND CONDUIT WYP              | 666    | 0     | 0      | 0     | 666     | 0      | 0     | 0    | 0     |
| 4030000         | DEPN EXPENSE-ELECT 3660000 | UNDERGROUND CONDUIT WYU              | 153    | 0     | 0      | 0     | 153     | 0      | 0     | 0    | 0     |
| 4030000         | DEPN EXPENSE-ELECT 3670000 | UNDERGROUND CONDUCTORS & DEVICES CA  | 458    | 458   | 0      | 0     | 0       | 0      | 0     | 0    | 0     |
| 4030000         | DEPN EXPENSE-ELECT 3670000 | UNDERGROUND CONDUCTORS & DEVICES IDU | 604    | 0     | 0      | 0     | 0       | 0      | 604   | 0    | 0     |
| 4030000         | DEPN EXPENSE-ELECT 3670000 | UNDERGROUND CONDUCTORS & DEVICES OR  | 3,589  | 0     | 3,589  | 0     | 0       | 0      | 0     | 0    | 0     |
| 4030000         | DEPN EXPENSE-ELECT 3670000 | UNDERGROUND CONDUCTORS & DEVICES UT  | 12,577 | 0     | 0      | 0     | 0       | 12,577 | 0     | 0    | 0     |
| 4030000         | DEPN EXPENSE-ELECT 3670000 | UNDERGROUND CONDUCTORS & DEVICES WA  | 631    | 0     | 0      | 631   | 0       | 0      | 0     | 0    | 0     |
| 4030000         | DEPN EXPENSE-ELECT 3670000 | UNDERGROUND CONDUCTORS & DEVICES WYP | 1,359  | 0     | 0      | 0     | 1,359   | 0      | 0     | 0    | 0     |
| 4030000         | DEPN EXPENSE-ELECT 3670000 | UNDERGROUND CONDUCTORS & DEVICES WYU | 590    | 0     | 0      | 0     | 590     | 0      | 0     | 0    | 0     |
| 4030000         | DEPN EXPENSE-ELECT 3680000 | LINE TRANSFORMERS CA                 | 1,296  | 1,296 | 0      | 0     | 0       | 0      | 0     | 0    | 0     |
| 4030000         | DEPN EXPENSE-ELECT 3680000 | LINE TRANSFORMERS IDU                | 1,785  | 0     | 0      | 0     | 0       | 0      | 1,785 | 0    | 0     |
| 4030000         | DEPN EXPENSE-ELECT 3680000 | LINE TRANSFORMERS OR                 | 10,241 | 0     | 10,241 | 0     | 0       | 0      | 0     | 0    | 0     |
| 4030000         | DEPN EXPENSE-ELECT 3680000 | LINE TRANSFORMERS UT                 | 11,202 | 0     | 0      | 0     | 0       | 11,202 | 0     | 0    | 0     |
| 4030000         | DEPN EXPENSE-ELECT 3680000 | LINE TRANSFORMERS WA                 | 2,800  | 0     | 0      | 2,800 | 0       | 0      | 0     | 0    | 0     |
| 4030000         | DEPN EXPENSE-ELECT 3680000 | LINE TRANSFORMERS WYP                | 3,122  | 0     | 0      | 0     | 3,122   | 0      | 0     | 0    | 0     |
| 4030000         | DEPN EXPENSE-ELECT 3680000 | LINE TRANSFORMERS WYU                | 469    | 0     | 0      | 0     | 469     | 0      | 0     | 0    | 0     |
| 4030000         | DEPN EXPENSE-ELECT 3691000 | SERVICES - OVERHEAD CA               | 166    | 166   | 0      | 0     | 0       | 0      | 0     | 0    | 0     |
| 4030000         | DEPN EXPENSE-ELECT 3691000 | SERVICES - OVERHEAD IDU              | 177    | 0     | 0      | 0     | 0       | 0      | 177   | 0    | 0     |
| 4030000         | DEPN EXPENSE-ELECT 3691000 | SERVICES - OVERHEAD OR               | 1,918  | 0     | 1,918  | 0     | 0       | 0      | 0     | 0    | 0     |
| 4030000         | DEPN EXPENSE-ELECT 3691000 | SERVICES - OVERHEAD UT               | 1,789  | 0     | 0      | 0     | 0       | 1,789  | 0     | 0    | 0     |
| 4030000         | DEPN EXPENSE-ELECT 3691000 | SERVICES - OVERHEAD WA               | 476    | 0     | 0      | 476   | 0       | 0      | 0     | 0    | 0     |
| 4030000         | DEPN EXPENSE-ELECT 3691000 | SERVICES - OVERHEAD WYP              | 325    | 0     | 0      | 0     | 325     | 0      | 0     | 0    | 0     |
| 4030000         | DEPN EXPENSE-ELECT 3691000 | SERVICES - OVERHEAD WYU              | 54     | 0     | 0      | 0     | 54      | 0      | 0     | 0    | 0     |
| 4030000         | DEPN EXPENSE-ELECT 3692000 | SERVICES - UNDERGROUND CA            | 281    | 281   | 0      | 0     | 0       | 0      | 0     | 0    | 0     |
| 4030000         | DEPN EXPENSE-ELECT 3692000 | SERVICES - UNDERGROUND IDU           | 637    | 0     | 0      | 0     | 0       | 0      | 637   | 0    | 0     |
| 4030000         | DEPN EXPENSE-ELECT 3692000 | SERVICES - UNDERGROUND OR            | 3,945  | 0     | 3,945  | 0     | 0       | 0      | 0     | 0    | 0     |
| 4030000         | DEPN EXPENSE-ELECT 3692000 | SERVICES - UNDERGROUND UT            | 4,210  | 0     | 0      | 0     | 0       | 4,210  | 0     | 0    | 0     |
| 4030000         | DEPN EXPENSE-ELECT 3692000 | SERVICES - UNDERGROUND WA            | 965    | 0     | 0      | 965   | 0       | 0      | 0     | 0    | 0     |
| 4030000         | DEPN EXPENSE-ELECT 3692000 | SERVICES - UNDERGROUND WYP           | 829    | 0     | 0      | 0     | 829     | 0      | 0     | 0    | 0     |
| 4030000         | DEPN EXPENSE-ELECT 3692000 | SERVICES - UNDERGROUND WYU           | 269    | 0     | 0      | 0     | 269     | 0      | 0     | 0    | 0     |
| 4030000         | DEPN EXPENSE-ELECT 3700000 | METERS CA                            | 188    | 188   | 0      | 0     | 0       | 0      | 0     | 0    | 0     |
| 4030000         | DEPN EXPENSE-ELECT 3700000 | METERS IDU                           | 553    | 0     | 0      | 0     | 0       | 0      | 553   | 0    | 0     |
| 4030000         | DEPN EXPENSE-ELECT 3700000 | METERS OR                            | 2,198  | 0     | 2,198  | 0     | 0       | 0      | 0     | 0    | 0     |
| 4030000         | DEPN EXPENSE-ELECT 3700000 | METERS UT                            | 3,019  | 0     | 0      | 0     | 0       | 3,019  | 0     | 0    | 0     |
| 4030000         | DEPN EXPENSE-ELECT 3700000 | METERS WA                            | 464    | 0     | 0      | 464   | 0       | 0      | 0     | 0    | 0     |
| 4030000         | DEPN EXPENSE-ELECT 3700000 | METERS WYP                           | 505    | 0     | 0      | 0     | 505     | 0      | 0     | 0    | 0     |
| 4030000         | DEPN EXPENSE-ELECT 3700000 | METERS WYU                           | 89     | 0     | 0      | 0     | 89      | 0      | 0     | 0    | 0     |
| 4030000         | DEPN EXPENSE-ELECT 3710000 | INSTALL ON CUSTOMERS PREMISES CA     | 13     | 13    | 0      | 0     | 0       | 0      | 0     | 0    | 0     |
| 4030000         | DEPN EXPENSE-ELECT 3710000 | INSTALL ON CUSTOMERS PREMISES IDU    | 10     | 0     | 0      | 0     | 0       | 0      | 10    | 0    | 0     |



Depreciation Expense  
 Twelve Months Ending - December 2015  
 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 3710000 | INSTALL ON CUSTOMERS PREMISES OR             | 124   | 0     | 124    | 0    | 0       | 0     | 0     | 0    | 0     |
| 4030000         | DEPN EXPENSE-ELECT 3710000 | INSTALL ON CUSTOMERS PREMISES UT             | 277   | 0     | 0      | 0    | 0       | 277   | 0     | 0    | 0     |
| 4030000         | DEPN EXPENSE-ELECT 3710000 | INSTALL ON CUSTOMERS PREMISES WA             | 18    | 0     | 0      | 18   | 0       | 0     | 0     | 0    | 0     |
| 4030000         | DEPN EXPENSE-ELECT 3710000 | INSTALL ON CUSTOMERS PREMISES WYP            | 50    | 0     | 0      | 0    | 50      | 0     | 0     | 0    | 0     |
| 4030000         | DEPN EXPENSE-ELECT 3710000 | INSTALL ON CUSTOMERS PREMISES WYU            | 9     | 0     | 0      | 0    | 9       | 0     | 0     | 0    | 0     |
| 4030000         | DEPN EXPENSE-ELECT 3730000 | STREET LIGHTING & SIGNAL SYSTEMS CA          | 21    | 21    | 0      | 0    | 0       | 0     | 0     | 0    | 0     |
| 4030000         | DEPN EXPENSE-ELECT 3730000 | STREET LIGHTING & SIGNAL SYSTEMS IDU         | 32    | 0     | 0      | 0    | 0       | 0     | 32    | 0    | 0     |
| 4030000         | DEPN EXPENSE-ELECT 3730000 | STREET LIGHTING & SIGNAL SYSTEMS OR          | 672   | 0     | 672    | 0    | 0       | 0     | 0     | 0    | 0     |
| 4030000         | DEPN EXPENSE-ELECT 3730000 | STREET LIGHTING & SIGNAL SYSTEMS UT          | 1,053 | 0     | 0      | 0    | 0       | 1,053 | 0     | 0    | 0     |
| 4030000         | DEPN EXPENSE-ELECT 3730000 | STREET LIGHTING & SIGNAL SYSTEMS WA          | 112   | 0     | 0      | 112  | 0       | 0     | 0     | 0    | 0     |
| 4030000         | DEPN EXPENSE-ELECT 3730000 | STREET LIGHTING & SIGNAL SYSTEMS WYP         | 239   | 0     | 0      | 0    | 239     | 0     | 0     | 0    | 0     |
| 4030000         | DEPN EXPENSE-ELECT 3730000 | STREET LIGHTING & SIGNAL SYSTEMS WYU         | 65    | 0     | 0      | 0    | 65      | 0     | 0     | 0    | 0     |
| 4030000         | DEPN EXPENSE-ELECT 3892000 | LAND RIGHTS CAGE                             | 0     | 0     | 0      | 0    | 0       | 0     | 0     | 0    | 0     |
| 4030000         | DEPN EXPENSE-ELECT 3892000 | LAND RIGHTS IDU                              | 0     | 0     | 0      | 0    | 0       | 0     | 0     | 0    | 0     |
| 4030000         | DEPN EXPENSE-ELECT 3892000 | LAND RIGHTS UT                               | 2     | 0     | 0      | 0    | 0       | 2     | 0     | 0    | 0     |
| 4030000         | DEPN EXPENSE-ELECT 3892000 | LAND RIGHTS WYP                              | 1     | 0     | 0      | 0    | 1       | 0     | 0     | 0    | 0     |
| 4030000         | DEPN EXPENSE-ELECT 3892000 | LAND RIGHTS WYU                              | 0     | 0     | 0      | 0    | 0       | 0     | 0     | 0    | 0     |
| 4030000         | DEPN EXPENSE-ELECT 3900000 | STRUCTURES AND IMPROVEMENTS CA               | 49    | 49    | 0      | 0    | 0       | 0     | 0     | 0    | 0     |
| 4030000         | DEPN EXPENSE-ELECT 3900000 | STRUCTURES AND IMPROVEMENTS CAEE             | 5     | 0     | 0      | 0    | 1       | 3     | 0     | 0    | 0     |
| 4030000         | DEPN EXPENSE-ELECT 3900000 | STRUCTURES AND IMPROVEMENTS CAGE             | 71    | 0     | 0      | 0    | 16      | 48    | 6     | 0    | 0     |
| 4030000         | DEPN EXPENSE-ELECT 3900000 | STRUCTURES AND IMPROVEMENTS CAGW             | 60    | 3     | 44     | 14   | 0       | 0     | 0     | 0    | 0     |
| 4030000         | DEPN EXPENSE-ELECT 3900000 | STRUCTURES AND IMPROVEMENTS CN               | 123   | 3     | 37     | 8    | 9       | 61    | 5     | 0    | 0     |
| 4030000         | DEPN EXPENSE-ELECT 3900000 | STRUCTURES AND IMPROVEMENTS IDU              | 175   | 0     | 0      | 0    | 0       | 0     | 175   | 0    | 0     |
| 4030000         | DEPN EXPENSE-ELECT 3900000 | STRUCTURES AND IMPROVEMENTS JBG              | 0     | 0     | 0      | 0    | 0       | 0     | 0     | 0    | 0     |
| 4030000         | DEPN EXPENSE-ELECT 3900000 | STRUCTURES AND IMPROVEMENTS OR               | 549   | 0     | 549    | 0    | 0       | 0     | 0     | 0    | 0     |
| 4030000         | DEPN EXPENSE-ELECT 3900000 | STRUCTURES AND IMPROVEMENTS SO               | 1,519 | 30    | 358    | 102  | 227     | 709   | 92    | 2    | 0     |
| 4030000         | DEPN EXPENSE-ELECT 3900000 | STRUCTURES AND IMPROVEMENTS UT               | 661   | 0     | 0      | 0    | 0       | 661   | 0     | 0    | 0     |
| 4030000         | DEPN EXPENSE-ELECT 3900000 | STRUCTURES AND IMPROVEMENTS WA               | 286   | 0     | 0      | 286  | 0       | 0     | 0     | 0    | 0     |
| 4030000         | DEPN EXPENSE-ELECT 3900000 | STRUCTURES AND IMPROVEMENTS WYP              | 115   | 0     | 0      | 0    | 115     | 0     | 0     | 0    | 0     |
| 4030000         | DEPN EXPENSE-ELECT 3900000 | STRUCTURES AND IMPROVEMENTS WYU              | 82    | 0     | 0      | 0    | 82      | 0     | 0     | 0    | 0     |
| 4030000         | DEPN EXPENSE-ELECT 3910000 | OFFICE FURNITURE CA                          | 6     | 6     | 0      | 0    | 0       | 0     | 0     | 0    | 0     |
| 4030000         | DEPN EXPENSE-ELECT 3910000 | OFFICE FURNITURE CAEE                        | 0     | 0     | 0      | 0    | 0       | 0     | 0     | 0    | 0     |
| 4030000         | DEPN EXPENSE-ELECT 3910000 | OFFICE FURNITURE CAGE                        | 73    | 0     | 0      | 0    | 17      | 49    | 7     | 0    | 0     |
| 4030000         | DEPN EXPENSE-ELECT 3910000 | OFFICE FURNITURE CAGW                        | 7     | 0     | 5      | 2    | 0       | 0     | 0     | 0    | 0     |
| 4030000         | DEPN EXPENSE-ELECT 3910000 | OFFICE FURNITURE CN                          | 131   | 3     | 40     | 9    | 10      | 65    | 5     | 0    | 0     |
| 4030000         | DEPN EXPENSE-ELECT 3910000 | OFFICE FURNITURE IDU                         | 3     | 0     | 0      | 0    | 0       | 0     | 3     | 0    | 0     |
| 4030000         | DEPN EXPENSE-ELECT 3910000 | OFFICE FURNITURE JBG                         | 8     | 0     | 6      | 2    | 0       | 0     | 0     | 0    | 0     |
| 4030000         | DEPN EXPENSE-ELECT 3910000 | OFFICE FURNITURE OR                          | 77    | 0     | 77     | 0    | 0       | 0     | 0     | 0    | 0     |
| 4030000         | DEPN EXPENSE-ELECT 3910000 | OFFICE FURNITURE SO                          | 1,001 | 20    | 235    | 67   | 149     | 467   | 61    | 1    | 0     |
| 4030000         | DEPN EXPENSE-ELECT 3910000 | OFFICE FURNITURE UT                          | 25    | 0     | 0      | 0    | 0       | 25    | 0     | 0    | 0     |
| 4030000         | DEPN EXPENSE-ELECT 3910000 | OFFICE FURNITURE WA                          | 17    | 0     | 0      | 17   | 0       | 0     | 0     | 0    | 0     |
| 4030000         | DEPN EXPENSE-ELECT 3910000 | OFFICE FURNITURE WYP                         | 26    | 0     | 0      | 0    | 26      | 0     | 0     | 0    | 0     |
| 4030000         | DEPN EXPENSE-ELECT 3910000 | OFFICE FURNITURE WYU                         | 1     | 0     | 0      | 0    | 1       | 0     | 0     | 0    | 0     |
| 4030000         | DEPN EXPENSE-ELECT 3912000 | COMPUTER EQUIPMENT - PERSONAL COMPUTERS CA   | 29    | 29    | 0      | 0    | 0       | 0     | 0     | 0    | 0     |
| 4030000         | DEPN EXPENSE-ELECT 3912000 | COMPUTER EQUIPMENT - PERSONAL COMPUTERS CAEE | 13    | 0     | 0      | 0    | 3       | 9     | 1     | 0    | 0     |
| 4030000         | DEPN EXPENSE-ELECT 3912000 | COMPUTER EQUIPMENT - PERSONAL COMPUTERS CAGE | 234   | 0     | 0      | 0    | 54      | 159   | 21    | 1    | 0     |
| 4030000         | DEPN EXPENSE-ELECT 3912000 | COMPUTER EQUIPMENT - PERSONAL COMPUTERS CAGW | 58    | 3     | 42     | 13   | 0       | 0     | 0     | 0    | 0     |



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

| Primary Account | Secondary Account          | Alloc                                       | Total | Calif | Oregon | Wash | Wyoming | Utah  | Idaho | FERC | Other |
|-----------------|----------------------------|---|-------|-------|--------|------|---------|-------|-------|------|-------|
| 4030000         | DEPN EXPENSE-ELECT 3912000 | COMPUTER EQUIPMENT - PERSONAL COMPUTERS CN  | 778   | 19    | 235    | 53   | 58      | 383   | 30    | 0    | 0     |
| 4030000         | DEPN EXPENSE-ELECT 3912000 | COMPUTER EQUIPMENT - PERSONAL COMPUTERS IDU | 108   | 0     | 0      | 0    | 0       | 0     | 108   | 0    | 0     |
| 4030000         | DEPN EXPENSE-ELECT 3912000 | COMPUTER EQUIPMENT - PERSONAL COMPUTERS JBE | 0     | 0     | 0      | 0    | 0       | 0     | 0     | 0    | 0     |
| 4030000         | DEPN EXPENSE-ELECT 3912000 | COMPUTER EQUIPMENT - PERSONAL COMPUTERS JBG | 43    | 2     | 32     | 10   | 0       | 0     | 0     | 0    | 0     |
| 4030000         | DEPN EXPENSE-ELECT 3912000 | COMPUTER EQUIPMENT - PERSONAL COMPUTERS OR  | 313   | 0     | 313    | 0    | 0       | 0     | 0     | 0    | 0     |
| 4030000         | DEPN EXPENSE-ELECT 3912000 | COMPUTER EQUIPMENT - PERSONAL COMPUTERS SO  | 7,944 | 157   | 1,869  | 531  | 1,185   | 3,708 | 483   | 11   | 0     |
| 4030000         | DEPN EXPENSE-ELECT 3912000 | COMPUTER EQUIPMENT - PERSONAL COMPUTERS UT  | 359   | 0     | 0      | 0    | 0       | 359   | 0     | 0    | 0     |
| 4030000         | DEPN EXPENSE-ELECT 3912000 | COMPUTER EQUIPMENT - PERSONAL COMPUTERS WA  | 116   | 0     | 0      | 116  | 0       | 0     | 0     | 0    | 0     |
| 4030000         | DEPN EXPENSE-ELECT 3912000 | COMPUTER EQUIPMENT - PERSONAL COMPUTERS WYP | 378   | 0     | 0      | 0    | 378     | 0     | 0     | 0    | 0     |
| 4030000         | DEPN EXPENSE-ELECT 3912000 | COMPUTER EQUIPMENT - PERSONAL COMPUTERS WYU | 18    | 0     | 0      | 0    | 18      | 0     | 0     | 0    | 0     |
| 4030000         | DEPN EXPENSE-ELECT 3913000 | OFFICE EQUIPMENT CAGE                       | 26    | 0     | 0      | 0    | 6       | 17    | 2     | 0    | 0     |
| 4030000         | DEPN EXPENSE-ELECT 3913000 | OFFICE EQUIPMENT CAGW                       | 9     | 0     | 7      | 2    | 0       | 0     | 0     | 0    | 0     |
| 4030000         | DEPN EXPENSE-ELECT 3913000 | OFFICE EQUIPMENT CN                         | 1     | 0     | 0      | 0    | 0       | 0     | 0     | 0    | 0     |
| 4030000         | DEPN EXPENSE-ELECT 3913000 | OFFICE EQUIPMENT IDU                        | 0     | 0     | 0      | 0    | 0       | 0     | 0     | 0    | 0     |
| 4030000         | DEPN EXPENSE-ELECT 3913000 | OFFICE EQUIPMENT OR                         | 3     | 0     | 3      | 0    | 0       | 0     | 0     | 0    | 0     |
| 4030000         | DEPN EXPENSE-ELECT 3913000 | OFFICE EQUIPMENT SO                         | 41    | 1     | 10     | 3    | 6       | 19    | 2     | 0    | 0     |
| 4030000         | DEPN EXPENSE-ELECT 3913000 | OFFICE EQUIPMENT UT                         | 2     | 0     | 0      | 0    | 0       | 2     | 0     | 0    | 0     |
| 4030000         | DEPN EXPENSE-ELECT 3913000 | OFFICE EQUIPMENT WYP                        | 0     | 0     | 0      | 0    | 0       | 0     | 0     | 0    | 0     |
| 4030000         | DEPN EXPENSE-ELECT 3930000 | STORES EQUIPMENT CA                         | 8     | 8     | 0      | 0    | 0       | 0     | 0     | 0    | 0     |
| 4030000         | DEPN EXPENSE-ELECT 3930000 | STORES EQUIPMENT CAGE                       | 179   | 0     | 0      | 0    | 41      | 122   | 16    | 0    | 0     |
| 4030000         | DEPN EXPENSE-ELECT 3930000 | STORES EQUIPMENT CAGW                       | 31    | 1     | 23     | 7    | 0       | 0     | 0     | 0    | 0     |
| 4030000         | DEPN EXPENSE-ELECT 3930000 | STORES EQUIPMENT IDU                        | 16    | 0     | 0      | 0    | 0       | 0     | 16    | 0    | 0     |
| 4030000         | DEPN EXPENSE-ELECT 3930000 | STORES EQUIPMENT JBG                        | 29    | 1     | 21     | 6    | 0       | 0     | 0     | 0    | 0     |
| 4030000         | DEPN EXPENSE-ELECT 3930000 | STORES EQUIPMENT OR                         | 132   | 0     | 132    | 0    | 0       | 0     | 0     | 0    | 0     |
| 4030000         | DEPN EXPENSE-ELECT 3930000 | STORES EQUIPMENT SO                         | 8     | 0     | 2      | 1    | 1       | 4     | 0     | 0    | 0     |
| 4030000         | DEPN EXPENSE-ELECT 3930000 | STORES EQUIPMENT UT                         | 165   | 0     | 0      | 0    | 0       | 165   | 0     | 0    | 0     |
| 4030000         | DEPN EXPENSE-ELECT 3930000 | STORES EQUIPMENT WA                         | 31    | 0     | 0      | 31   | 0       | 0     | 0     | 0    | 0     |
| 4030000         | DEPN EXPENSE-ELECT 3930000 | STORES EQUIPMENT WYP                        | 36    | 0     | 0      | 0    | 36      | 0     | 0     | 0    | 0     |
| 4030000         | DEPN EXPENSE-ELECT 3930000 | STORES EQUIPMENT WYU                        | 1     | 0     | 0      | 0    | 1       | 0     | 0     | 0    | 0     |
| 4030000         | DEPN EXPENSE-ELECT 3940000 | "TLS, SHOP, GAR EQUIPMENT" CA               | 28    | 28    | 0      | 0    | 0       | 0     | 0     | 0    | 0     |
| 4030000         | DEPN EXPENSE-ELECT 3940000 | "TLS, SHOP, GAR EQUIPMENT" CAEE             | 2     | 0     | 0      | 0    | 0       | 1     | 0     | 0    | 0     |
| 4030000         | DEPN EXPENSE-ELECT 3940000 | "TLS, SHOP, GAR EQUIPMENT" CAGE             | 833   | 0     | 0      | 0    | 190     | 566   | 75    | 2    | 0     |
| 4030000         | DEPN EXPENSE-ELECT 3940000 | "TLS, SHOP, GAR EQUIPMENT" CAGW             | 115   | 5     | 84     | 26   | 0       | 0     | 0     | 0    | 0     |
| 4030000         | DEPN EXPENSE-ELECT 3940000 | "TLS, SHOP, GAR EQUIPMENT" IDU              | 86    | 0     | 0      | 0    | 0       | 0     | 86    | 0    | 0     |
| 4030000         | DEPN EXPENSE-ELECT 3940000 | "TLS, SHOP, GAR EQUIPMENT" JBG              | 143   | 6     | 104    | 32   | 0       | 1     | 0     | 0    | 0     |
| 4030000         | DEPN EXPENSE-ELECT 3940000 | "TLS, SHOP, GAR EQUIPMENT" OR               | 449   | 0     | 449    | 0    | 0       | 0     | 0     | 0    | 0     |
| 4030000         | DEPN EXPENSE-ELECT 3940000 | "TLS, SHOP, GAR EQUIPMENT" SO               | 179   | 4     | 42     | 12   | 27      | 84    | 11    | 0    | 0     |
| 4030000         | DEPN EXPENSE-ELECT 3940000 | "TLS, SHOP, GAR EQUIPMENT" UT               | 595   | 0     | 0      | 0    | 0       | 595   | 0     | 0    | 0     |
| 4030000         | DEPN EXPENSE-ELECT 3940000 | "TLS, SHOP, GAR EQUIPMENT" WA               | 110   | 0     | 0      | 110  | 0       | 0     | 0     | 0    | 0     |
| 4030000         | DEPN EXPENSE-ELECT 3940000 | "TLS, SHOP, GAR EQUIPMENT" WYP              | 167   | 0     | 0      | 0    | 167     | 0     | 0     | 0    | 0     |
| 4030000         | DEPN EXPENSE-ELECT 3940000 | "TLS, SHOP, GAR EQUIPMENT" WYU              | 21    | 0     | 0      | 0    | 21      | 0     | 0     | 0    | 0     |
| 4030000         | DEPN EXPENSE-ELECT 3950000 | LABORATORY EQUIPMENT CA                     | 16    | 16    | 0      | 0    | 0       | 0     | 0     | 0    | 0     |
| 4030000         | DEPN EXPENSE-ELECT 3950000 | LABORATORY EQUIPMENT CAEE                   | 12    | 0     | 0      | 0    | 3       | 8     | 1     | 0    | 0     |
| 4030000         | DEPN EXPENSE-ELECT 3950000 | LABORATORY EQUIPMENT CAGE                   | 234   | 0     | 0      | 0    | 54      | 159   | 21    | 1    | 0     |
| 4030000         | DEPN EXPENSE-ELECT 3950000 | LABORATORY EQUIPMENT CAGW                   | 66    | 3     | 48     | 15   | 0       | 0     | 0     | 0    | 0     |
| 4030000         | DEPN EXPENSE-ELECT 3950000 | LABORATORY EQUIPMENT IDU                    | 68    | 0     | 0      | 0    | 0       | 0     | 68    | 0    | 0     |
| 4030000         | DEPN EXPENSE-ELECT 3950000 | LABORATORY EQUIPMENT JBG                    | 10    | 0     | 7      | 2    | 0       | 0     | 0     | 0    | 0     |



Depreciation Expense  
 Twelve Months Ending - December 2015  
 Allocation Method - Factor West Control Area  
 (Allocated in Thousands)

| Primary Account      |                    | Secondary Account | Alloc                            | Total | Calif          | Oregon        | Wash           | Wyoming       | Utah           | Idaho          | FERC          | Other        |          |
|----------------------|--------------------|-------------------|----------------------------------|-------|----------------|---------------|----------------|---------------|----------------|----------------|---------------|--------------|----------|
| 4030000              | DEPN EXPENSE-ELECT | 3950000           | LABORATORY EQUIPMENT             | OR    | 365            | 0             | 365            | 0             | 0              | 0              | 0             | 0            |          |
| 4030000              | DEPN EXPENSE-ELECT | 3950000           | LABORATORY EQUIPMENT             | SO    | 231            | 5             | 54             | 15            | 34             | 108            | 14            | 0            |          |
| 4030000              | DEPN EXPENSE-ELECT | 3950000           | LABORATORY EQUIPMENT             | UT    | 367            | 0             | 0              | 0             | 0              | 367            | 0             | 0            |          |
| 4030000              | DEPN EXPENSE-ELECT | 3950000           | LABORATORY EQUIPMENT             | WA    | 74             | 0             | 0              | 74            | 0              | 0              | 0             | 0            |          |
| 4030000              | DEPN EXPENSE-ELECT | 3950000           | LABORATORY EQUIPMENT             | WYP   | 121            | 0             | 0              | 0             | 121            | 0              | 0             | 0            |          |
| 4030000              | DEPN EXPENSE-ELECT | 3950000           | LABORATORY EQUIPMENT             | WYU   | 17             | 0             | 0              | 0             | 17             | 0              | 0             | 0            |          |
| 4030000              | DEPN EXPENSE-ELECT | 3970000           | COMMUNICATION EQUIPMENT          | CA    | 205            | 205           | 0              | 0             | 0              | 0              | 0             | 0            |          |
| 4030000              | DEPN EXPENSE-ELECT | 3970000           | COMMUNICATION EQUIPMENT          | CAEE  | 10             | 0             | 0              | 0             | 3              | 7              | 1             | 0            |          |
| 4030000              | DEPN EXPENSE-ELECT | 3970000           | COMMUNICATION EQUIPMENT          | CAGE  | 4,531          | 0             | 0              | 0             | 1,035          | 3,077          | 406           | 12           |          |
| 4030000              | DEPN EXPENSE-ELECT | 3970000           | COMMUNICATION EQUIPMENT          | CAGW  | 1,915          | 83            | 1,399          | 433           | 0              | 0              | 0             | 0            |          |
| 4030000              | DEPN EXPENSE-ELECT | 3970000           | COMMUNICATION EQUIPMENT          | CN    | 151            | 4             | 45             | 10            | 11             | 74             | 6             | 0            |          |
| 4030000              | DEPN EXPENSE-ELECT | 3970000           | COMMUNICATION EQUIPMENT          | IDU   | 452            | 0             | 0              | 0             | 0              | 0              | 452           | 0            |          |
| 4030000              | DEPN EXPENSE-ELECT | 3970000           | COMMUNICATION EQUIPMENT          | JBG   | 176            | 8             | 128            | 40            | 0              | 1              | 0             | 0            |          |
| 4030000              | DEPN EXPENSE-ELECT | 3970000           | COMMUNICATION EQUIPMENT          | OR    | 2,408          | 0             | 2,408          | 0             | 0              | 0              | 0             | 0            |          |
| 4030000              | DEPN EXPENSE-ELECT | 3970000           | COMMUNICATION EQUIPMENT          | SG    | 1              | 0             | 0              | 0             | 0              | 1              | 0             | 0            |          |
| 4030000              | DEPN EXPENSE-ELECT | 3970000           | COMMUNICATION EQUIPMENT          | SO    | 3,385          | 67            | 797            | 226           | 505            | 1,580          | 206           | 5            |          |
| 4030000              | DEPN EXPENSE-ELECT | 3970000           | COMMUNICATION EQUIPMENT          | UT    | 2,312          | 0             | 0              | 0             | 0              | 2,312          | 0             | 0            |          |
| 4030000              | DEPN EXPENSE-ELECT | 3970000           | COMMUNICATION EQUIPMENT          | WA    | 493            | 0             | 0              | 493           | 0              | 0              | 0             | 0            |          |
| 4030000              | DEPN EXPENSE-ELECT | 3970000           | COMMUNICATION EQUIPMENT          | WYP   | 1,103          | 0             | 0              | 0             | 1,103          | 0              | 0             | 0            |          |
| 4030000              | DEPN EXPENSE-ELECT | 3970000           | COMMUNICATION EQUIPMENT          | WYU   | 214            | 0             | 0              | 0             | 214            | 0              | 0             | 0            |          |
| 4030000              | DEPN EXPENSE-ELECT | 3972000           | MOBILE RADIO EQUIPMENT           | CA    | 28             | 28            | 0              | 0             | 0              | 0              | 0             | 0            |          |
| 4030000              | DEPN EXPENSE-ELECT | 3972000           | MOBILE RADIO EQUIPMENT           | CAEE  | 7              | 0             | 0              | 0             | 2              | 5              | 1             | 0            |          |
| 4030000              | DEPN EXPENSE-ELECT | 3972000           | MOBILE RADIO EQUIPMENT           | CAGE  | 218            | 0             | 0              | 0             | 50             | 148            | 20            | 1            |          |
| 4030000              | DEPN EXPENSE-ELECT | 3972000           | MOBILE RADIO EQUIPMENT           | CAGW  | 91             | 4             | 67             | 21            | 0              | 0              | 0             | 0            |          |
| 4030000              | DEPN EXPENSE-ELECT | 3972000           | MOBILE RADIO EQUIPMENT           | IDU   | 33             | 0             | 0              | 0             | 0              | 0              | 33            | 0            |          |
| 4030000              | DEPN EXPENSE-ELECT | 3972000           | MOBILE RADIO EQUIPMENT           | JBG   | 54             | 2             | 39             | 12            | 0              | 0              | 0             | 0            |          |
| 4030000              | DEPN EXPENSE-ELECT | 3972000           | MOBILE RADIO EQUIPMENT           | OR    | 247            | 0             | 247            | 0             | 0              | 0              | 0             | 0            |          |
| 4030000              | DEPN EXPENSE-ELECT | 3972000           | MOBILE RADIO EQUIPMENT           | SO    | 46             | 1             | 11             | 3             | 7              | 22             | 3             | 0            |          |
| 4030000              | DEPN EXPENSE-ELECT | 3972000           | MOBILE RADIO EQUIPMENT           | UT    | 223            | 0             | 0              | 0             | 0              | 223            | 0             | 0            |          |
| 4030000              | DEPN EXPENSE-ELECT | 3972000           | MOBILE RADIO EQUIPMENT           | WA    | 55             | 0             | 0              | 55            | 0              | 0              | 0             | 0            |          |
| 4030000              | DEPN EXPENSE-ELECT | 3972000           | MOBILE RADIO EQUIPMENT           | WYP   | 76             | 0             | 0              | 0             | 76             | 0              | 0             | 0            |          |
| 4030000              | DEPN EXPENSE-ELECT | 3972000           | MOBILE RADIO EQUIPMENT           | WYU   | 9              | 0             | 0              | 0             | 9              | 0              | 0             | 0            |          |
| 4030000              | DEPN EXPENSE-ELECT | 3980000           | MISCELLANEOUS EQUIPMENT          | CA    | 2              | 2             | 0              | 0             | 0              | 0              | 0             | 0            |          |
| 4030000              | DEPN EXPENSE-ELECT | 3980000           | MISCELLANEOUS EQUIPMENT          | CAEE  | 0              | 0             | 0              | 0             | 0              | 0              | 0             | 0            |          |
| 4030000              | DEPN EXPENSE-ELECT | 3980000           | MISCELLANEOUS EQUIPMENT          | CAGE  | 95             | 0             | 0              | 0             | 22             | 64             | 8             | 0            |          |
| 4030000              | DEPN EXPENSE-ELECT | 3980000           | MISCELLANEOUS EQUIPMENT          | CAGW  | 16             | 1             | 12             | 4             | 0              | 0              | 0             | 0            |          |
| 4030000              | DEPN EXPENSE-ELECT | 3980000           | MISCELLANEOUS EQUIPMENT          | CN    | 12             | 0             | 4              | 1             | 1              | 6              | 0             | 0            |          |
| 4030000              | DEPN EXPENSE-ELECT | 3980000           | MISCELLANEOUS EQUIPMENT          | IDU   | 3              | 0             | 0              | 0             | 0              | 0              | 3             | 0            |          |
| 4030000              | DEPN EXPENSE-ELECT | 3980000           | MISCELLANEOUS EQUIPMENT          | JBG   | 6              | 0             | 4              | 1             | 0              | 0              | 0             | 0            |          |
| 4030000              | DEPN EXPENSE-ELECT | 3980000           | MISCELLANEOUS EQUIPMENT          | OR    | 53             | 0             | 53             | 0             | 0              | 0              | 0             | 0            |          |
| 4030000              | DEPN EXPENSE-ELECT | 3980000           | MISCELLANEOUS EQUIPMENT          | SO    | 125            | 2             | 29             | 8             | 19             | 58             | 8             | 0            |          |
| 4030000              | DEPN EXPENSE-ELECT | 3980000           | MISCELLANEOUS EQUIPMENT          | UT    | 49             | 0             | 0              | 0             | 0              | 49             | 0             | 0            |          |
| 4030000              | DEPN EXPENSE-ELECT | 3980000           | MISCELLANEOUS EQUIPMENT          | WA    | 9              | 0             | 0              | 9             | 0              | 0              | 0             | 0            |          |
| 4030000              | DEPN EXPENSE-ELECT | 3980000           | MISCELLANEOUS EQUIPMENT          | WYP   | 7              | 0             | 0              | 0             | 7              | 0              | 0             | 0            |          |
| 4030000              | DEPN EXPENSE-ELECT | 3980000           | MISCELLANEOUS EQUIPMENT          | WYU   | 1              | 0             | 0              | 0             | 1              | 0              | 0             | 0            |          |
| <b>4030000 Total</b> |                    |                   |                                  |       | <b>711,481</b> | <b>13,601</b> | <b>151,787</b> | <b>44,293</b> | <b>112,732</b> | <b>343,139</b> | <b>44,887</b> | <b>1,042</b> | <b>0</b> |
| 4032000              | DEPR - STEAM       | 565131            | DEPR - PROD STEAM NOT CLASSIFIED | CAGE  | (14,958)       | 0             | 0              | 0             | (3,418)        | (10,160)       | (1,341)       | (40)         | 0        |



Depreciation Expense  
 Twelve Months Ending - December 2015  
 Allocation Method - Factor West Control Area  
 (Allocated in Thousands)

| Primary Account      |                    | Secondary Account |  | Alloc | Total           | Calif         | Oregon         | Wash          | Wyoming        | Utah            | Idaho          | FERC         | Other    |
|----------------------|--------------------|-------------------|--|-------|-----------------|---------------|----------------|---------------|----------------|-----------------|----------------|--------------|----------|
| 4032000              | DEPR - STEAM       | 565131            | DEPR - PROD STEAM NOT CLASSIFIED       | CAGW  | (1,312)         | (57)          | (959)          | (297)         | 0              | 0               | 0              | 0            | 0        |
| 4032000              | DEPR - STEAM       | 565131            | DEPR - PROD STEAM NOT CLASSIFIED       | JBG   | 55              | 2             | 40             | 12            | 0              | 0               | 0              | 0            | 0        |
| <b>4032000 Total</b> |                    |                   |  |       | <b>(16,216)</b> | <b>(55)</b>   | <b>(919)</b>   | <b>(284)</b>  | <b>(3,418)</b> | <b>(10,159)</b> | <b>(1,341)</b> | <b>(40)</b>  | <b>0</b> |
| 4033000              | DEPR - HYDRO       | 565133            | DEPR - PROD HYDRO NOT CLASSIFIED       | CAGE  | (288)           | 0             | 0              | 0             | (66)           | (195)           | (26)           | (1)          | 0        |
| 4033000              | DEPR - HYDRO       | 565133            | DEPR - PROD HYDRO NOT CLASSIFIED       | CAGW  | 2,139           | 93            | 1,562          | 483           | 0              | 0               | 0              | 0            | 0        |
| <b>4033000 Total</b> |                    |                   |  |       | <b>1,851</b>    | <b>93</b>     | <b>1,562</b>   | <b>483</b>    | <b>(66)</b>    | <b>(195)</b>    | <b>(26)</b>    | <b>(1)</b>   | <b>0</b> |
| 4034000              | DEPR - OTHER       | 565134            | DEPR - PROD OTHER NOT CLASSIFIED       | CAGE  | 102             | 0             | 0              | 0             | 23             | 69              | 9              | 0            | 0        |
| 4034000              | DEPR - OTHER       | 565134            | DEPR - PROD OTHER NOT CLASSIFIED       | CAGW  | 84              | 4             | 62             | 19            | 0              | 0               | 0              | 0            | 0        |
| <b>4034000 Total</b> |                    |                   |  |       | <b>186</b>      | <b>4</b>      | <b>62</b>      | <b>19</b>     | <b>23</b>      | <b>69</b>       | <b>9</b>       | <b>0</b>     | <b>0</b> |
| 4035000              | DEPR-TRANSMISSION  | 565141            | DEPR - TRANS ASSETS NOT CLASSIFIED     | CAGE  | 2,009           | 0             | 0              | 0             | 459            | 1,365           | 180            | 5            | 0        |
| 4035000              | DEPR-TRANSMISSION  | 565141            | DEPR - TRANS ASSETS NOT CLASSIFIED     | CAGW  | 1,297           | 56            | 947            | 293           | 0              | 0               | 0              | 0            | 0        |
| 4035000              | DEPR-TRANSMISSION  | 565141            | DEPR - TRANS ASSETS NOT CLASSIFIED     | JBG   | 22              | 1             | 16             | 5             | 0              | 0               | 0              | 0            | 0        |
| <b>4035000 Total</b> |                    |                   |  |       | <b>3,306</b>    | <b>56</b>     | <b>947</b>     | <b>293</b>    | <b>459</b>     | <b>1,365</b>    | <b>180</b>     | <b>5</b>     | <b>0</b> |
| 4036000              | DEPR-DISTRIBUTION  | 565161            | DEPR - DIST ASSETS NOT CLASSIFIED      | CA    | 28              | 28            | 0              | 0             | 0              | 0               | 0              | 0            | 0        |
| 4036000              | DEPR-DISTRIBUTION  | 565161            | DEPR - DIST ASSETS NOT CLASSIFIED      | IDU   | (2,451)         | 0             | 0              | 0             | 0              | 0               | (2,451)        | 0            | 0        |
| 4036000              | DEPR-DISTRIBUTION  | 565161            | DEPR - DIST ASSETS NOT CLASSIFIED      | OR    | 244             | 0             | 244            | 0             | 0              | 0               | 0              | 0            | 0        |
| 4036000              | DEPR-DISTRIBUTION  | 565161            | DEPR - DIST ASSETS NOT CLASSIFIED      | UT    | (22,453)        | 0             | 0              | 0             | 0              | (22,453)        | 0              | 0            | 0        |
| 4036000              | DEPR-DISTRIBUTION  | 565161            | DEPR - DIST ASSETS NOT CLASSIFIED      | WA    | 137             | 0             | 0              | 137           | 0              | 0               | 0              | 0            | 0        |
| 4036000              | DEPR-DISTRIBUTION  | 565161            | DEPR - DIST ASSETS NOT CLASSIFIED      | WYP   | (1,934)         | 0             | 0              | 0             | (1,934)        | 0               | 0              | 0            | 0        |
| <b>4036000 Total</b> |                    |                   |  |       | <b>(26,429)</b> | <b>28</b>     | <b>244</b>     | <b>137</b>    | <b>(1,934)</b> | <b>(22,453)</b> | <b>(2,451)</b> | <b>0</b>     | <b>0</b> |
| 4037000              | DEPR - GENERAL     | 565201            | DEPR - GEN ASSETS NOT CLASSIFIED       | CAGE  | 118             | 0             | 0              | 0             | 27             | 80              | 11             | 0            | 0        |
| 4037000              | DEPR - GENERAL     | 565201            | DEPR - GEN ASSETS NOT CLASSIFIED       | CAGW  | 166             | 7             | 121            | 37            | 0              | 0               | 0              | 0            | 0        |
| <b>4037000 Total</b> |                    |                   |  |       | <b>284</b>      | <b>7</b>      | <b>121</b>     | <b>37</b>     | <b>27</b>      | <b>80</b>       | <b>11</b>      | <b>0</b>     | <b>0</b> |
| 4039999              | DEPR EXP-ELEC, OTH | 565970            | DEPRECIATION-JOINT OWNER BILLED-CREDIT | CAGE  | (282)           | 0             | 0              | 0             | (64)           | (191)           | (25)           | (1)          | 0        |
| <b>4039999 Total</b> |                    |                   |  |       | <b>(282)</b>    | <b>0</b>      | <b>0</b>       | <b>0</b>      | <b>(64)</b>    | <b>(191)</b>    | <b>(25)</b>    | <b>(1)</b>   | <b>0</b> |
| <b>Grand Total</b>   |                    |                   |  |       | <b>674,204</b>  | <b>13,735</b> | <b>153,821</b> | <b>44,983</b> | <b>107,760</b> | <b>311,654</b>  | <b>41,244</b>  | <b>1,006</b> | <b>0</b> |







Amortization Expense  
 Twelve Months Ending - December 2015  
 Allocation Method - Factor West Control Area  
 (Allocated in Thousands)

| Primary Account | Secondary Account         | Alloc                                    | Total | Calif   | Oregon | Wash  | Wyoming | Utah    | Idaho | FERC | Other |   |
|-----------------|---------------------------|--|-------|---------|--------|-------|---------|---------|-------|------|-------|---|
| 4040000         | AMOR LTD TRM PLNT 3020000 | FRANCHISES AND CONSENTS                  | CAGE  | 510     | 0      | 0     | 0       | 116     | 346   | 46   | 1     | 0 |
| 4040000         | AMOR LTD TRM PLNT 3020000 | FRANCHISES AND CONSENTS                  | CAGW  | 11,243  | 489    | 8,213 | 2,541   | 0       | 0     | 0    | 0     | 0 |
| 4040000         | AMOR LTD TRM PLNT 3020000 | FRANCHISES AND CONSENTS                  | IDU   | 20      | 0      | 0     | 0       | 0       | 20    | 0    | 0     | 0 |
| 4040000         | AMOR LTD TRM PLNT 3020000 | FRANCHISES AND CONSENTS                  | UT    | (3,602) | 0      | 0     | 0       | (3,602) | 0     | 0    | 0     | 0 |
| 4040000         | AMOR LTD TRM PLNT 3031040 | INTANGIBLE PLANT                         | CAGE  | 471     | 0      | 0     | 0       | 108     | 320   | 42   | 1     | 0 |
| 4040000         | AMOR LTD TRM PLNT 3031040 | INTANGIBLE PLANT                         | CAGW  | 915     | 40     | 668   | 207     | 0       | 0     | 0    | 0     | 0 |
| 4040000         | AMOR LTD TRM PLNT 3031040 | INTANGIBLE PLANT                         | OR    | 10      | 0      | 10    | 0       | 0       | 0     | 0    | 0     | 0 |
| 4040000         | AMOR LTD TRM PLNT 3031050 | RWT - RCMS WORK TRACKING                 | SO    | 41      | 1      | 10    | 3       | 6       | 19    | 2    | 0     | 0 |
| 4040000         | AMOR LTD TRM PLNT 3031680 | DISTRIBUTION AUTOMATION PILOT            | SO    | 134     | 3      | 32    | 9       | 20      | 63    | 8    | 0     | 0 |
| 4040000         | AMOR LTD TRM PLNT 3031760 | RECORD CENTER MGMT SOFTWARE              | SO    | 2       | 0      | 0     | 0       | 0       | 1     | 0    | 0     | 0 |
| 4040000         | AMOR LTD TRM PLNT 3031830 | CUSTOMER SERVICE SYSTEM                  | CN    | 1,583   | 38     | 478   | 108     | 117     | 780   | 62   | 0     | 0 |
| 4040000         | AMOR LTD TRM PLNT 3032040 | SAP                                      | SO    | 2,208   | 44     | 520   | 148     | 329     | 1,031 | 134  | 3     | 0 |
| 4040000         | AMOR LTD TRM PLNT 3032450 | MID OFFICE IMPROVEMENT PROJECT           | SO    | 110     | 2      | 26    | 7       | 16      | 51    | 7    | 0     | 0 |
| 4040000         | AMOR LTD TRM PLNT 3032510 | OPERATIONS MAPPING SYSTEM                | SO    | 8       | 0      | 2     | 1       | 1       | 4     | 0    | 0     | 0 |
| 4040000         | AMOR LTD TRM PLNT 3032600 | SINGLE PERSON SCHEDULING                 | SO    | 797     | 16     | 189   | 53      | 119     | 372   | 49   | 1     | 0 |
| 4040000         | AMOR LTD TRM PLNT 3032640 | TIBCO SOFTWARE                           | SO    | 129     | 3      | 30    | 9       | 19      | 60    | 8    | 0     | 0 |
| 4040000         | AMOR LTD TRM PLNT 3032710 | ROUGE RIVER HYDRO INTANGIBLES            | CAGW  | 9       | 0      | 6     | 2       | 0       | 0     | 0    | 0     | 0 |
| 4040000         | AMOR LTD TRM PLNT 3032730 | IMPROVEMENTS TO PLANT OWNED BY JAMES RIV | CAGW  | 677     | 29     | 495   | 153     | 0       | 0     | 0    | 0     | 0 |
| 4040000         | AMOR LTD TRM PLNT 3032760 | SWIFT 2 IMPROVEMENTS                     | CAGW  | 432     | 19     | 315   | 98      | 0       | 0     | 0    | 0     | 0 |
| 4040000         | AMOR LTD TRM PLNT 3032770 | NORTH UMPQUA - SETTLEMENT AGREEMENT      | CAGW  | 20      | 1      | 15    | 5       | 0       | 0     | 0    | 0     | 0 |
| 4040000         | AMOR LTD TRM PLNT 3032780 | BEAR RIVER - SETTLEMENT AGREEMENT        | CAGE  | 6       | 0      | 0     | 0       | 1       | 4     | 1    | 0     | 0 |
| 4040000         | AMOR LTD TRM PLNT 3032860 | WEB SOFTWARE                             | SO    | 112     | 2      | 26    | 7       | 17      | 52    | 7    | 0     | 0 |
| 4040000         | AMOR LTD TRM PLNT 3032900 | IDAHO TRANSMISSION CUSTOMER-OWNED ASSETS | CAGE  | 352     | 0      | 0     | 0       | 80      | 239   | 32   | 1     | 0 |
| 4040000         | AMOR LTD TRM PLNT 3032900 | IDAHO TRANSMISSION CUSTOMER-OWNED ASSETS | JBG   | 4       | 0      | 3     | 1       | 0       | 0     | 0    | 0     | 0 |
| 4040000         | AMOR LTD TRM PLNT 3032990 | P8DM - FILENET P8 DOCUMENT MANAGEMENT (E | SO    | 11      | 0      | 3     | 1       | 2       | 5     | 1    | 0     | 0 |
| 4040000         | AMOR LTD TRM PLNT 3033090 | STEAM PLANT INTANGIBLE ASSETS            | CAGE  | 2,452   | 0      | 0     | 0       | 560     | 1,665 | 220  | 6     | 0 |
| 4040000         | AMOR LTD TRM PLNT 3033090 | STEAM PLANT INTANGIBLE ASSETS            | CAGW  | 610     | 27     | 445   | 138     | 0       | 0     | 0    | 0     | 0 |
| 4040000         | AMOR LTD TRM PLNT 3033090 | STEAM PLANT INTANGIBLE ASSETS            | JBG   | 272     | 12     | 198   | 61      | 0       | 1     | 0    | 0     | 0 |
| 4040000         | AMOR LTD TRM PLNT 3033090 | STEAM PLANT INTANGIBLE ASSETS            | UT    | 0       | 0      | 0     | 0       | 0       | 0     | 0    | 0     | 0 |
| 4040000         | AMOR LTD TRM PLNT 3033120 | RANGER EMS/SCADA SYSTEM                  | CAGE  | 11      | 0      | 0     | 0       | 2       | 7     | 1    | 0     | 0 |
| 4040000         | AMOR LTD TRM PLNT 3033120 | RANGER EMS/SCADA SYSTEM                  | SO    | 2,056   | 41     | 484   | 137     | 307     | 960   | 125  | 3     | 0 |
| 4040000         | AMOR LTD TRM PLNT 3033120 | RANGER EMS/SCADA SYSTEM                  | WYP   | 36      | 0      | 0     | 0       | 36      | 0     | 0    | 0     | 0 |
| 4040000         | AMOR LTD TRM PLNT 3033170 | GTX VERSION 7 SOFTWARE                   | CN    | 119     | 3      | 36    | 8       | 9       | 59    | 5    | 0     | 0 |
| 4040000         | AMOR LTD TRM PLNT 3033190 | ITRON METER READING SOFTWARE             | CN    | 817     | 20     | 246   | 56      | 61      | 402   | 32   | 0     | 0 |
| 4040000         | AMOR LTD TRM PLNT 3033210 | ArcFM Software                           | SO    | 416     | 8      | 98    | 28      | 62      | 194   | 25   | 1     | 0 |
| 4040000         | AMOR LTD TRM PLNT 3033310 | C&T - ENERGY TRADING SYSTEM              | SO    | 1,688   | 33     | 397   | 113     | 252     | 788   | 103  | 2     | 0 |
| 4040000         | AMOR LTD TRM PLNT 3033320 | CAS - CONTROL AREA SCHEDULING (TRANSM)   | SO    | 998     | 20     | 235   | 67      | 149     | 466   | 61   | 1     | 0 |
| 4040000         | AMOR LTD TRM PLNT 3033370 | DISTRIBUTION INTANGIBLES                 | WYP   | 4       | 0      | 0     | 0       | 4       | 0     | 0    | 0     | 0 |
| 4040000         | AMOR LTD TRM PLNT 3033390 | RMT TRADE SYSTEM                         | SO    | 7       | 0      | 2     | 0       | 1       | 3     | 0    | 0     | 0 |
| 4040000         | AMOR LTD TRM PLNT 3034900 | MISC - MISCELLANEOUS                     | CAEE  | 49      | 0      | 0     | 0       | 12      | 32    | 5    | 0     | 0 |
| 4040000         | AMOR LTD TRM PLNT 3034900 | MISC - MISCELLANEOUS                     | CAGE  | 308     | 0      | 0     | 0       | 70      | 209   | 28   | 1     | 0 |
| 4040000         | AMOR LTD TRM PLNT 3034900 | MISC - MISCELLANEOUS                     | CAGW  | 38      | 2      | 28    | 9       | 0       | 0     | 0    | 0     | 0 |
| 4040000         | AMOR LTD TRM PLNT 3034900 | MISC - MISCELLANEOUS                     | CN    | 14      | 0      | 4     | 1       | 1       | 7     | 1    | 0     | 0 |
| 4040000         | AMOR LTD TRM PLNT 3034900 | MISC - MISCELLANEOUS                     | IDU   | 1       | 0      | 0     | 0       | 0       | 0     | 1    | 0     | 0 |
| 4040000         | AMOR LTD TRM PLNT 3034900 | MISC - MISCELLANEOUS                     | OR    | 4       | 0      | 4     | 0       | 0       | 0     | 0    | 0     | 0 |
| 4040000         | AMOR LTD TRM PLNT 3034900 | MISC - MISCELLANEOUS                     | SG    | 4,859   | 74     | 1,238 | 393     | 740     | 2,126 | 281  | 8     | 0 |
| 4040000         | AMOR LTD TRM PLNT 3034900 | MISC - MISCELLANEOUS                     | SO    | 84      | 2      | 20    | 6       | 13      | 39    | 5    | 0     | 0 |
| 4040000         | AMOR LTD TRM PLNT 3034900 | MISC - MISCELLANEOUS                     | UT    | 2       | 0      | 0     | 0       | 0       | 2     | 0    | 0     | 0 |
| 4040000         | AMOR LTD TRM PLNT 3034900 | MISC - MISCELLANEOUS                     | WYP   | 13      | 0      | 0     | 0       | 13      | 0     | 0    | 0     | 0 |





Amortization Expense  
 Twelve Months Ending - December 2015  
 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 3035320   | HYDRO PLANT INTANGIBLES                  | CAGE  | 87              | 0            | 0               | 0              | 20           | 59            | 8              | 0            |
| 4040000              | AMOR LTD TRM PLNT 3035320   | HYDRO PLANT INTANGIBLES                  | CAGW  | 23              | 1            | 17              | 5              | 0            | 0             | 0              | 0            |
| 4040000              | AMOR LTD TRM PLNT 3035322   | ACD#Call Center Automated Call Distribut | CN    | 812             | 19           | 245             | 56             | 60           | 400           | 32             | 0            |
| 4040000              | AMOR LTD TRM PLNT 3035330   | OATI-OASIS INTERFACE                     | SO    | 239             | 5            | 56              | 16             | 36           | 112           | 15             | 0            |
| 4040000              | AMOR LTD TRM PLNT 3316000   | STRUCTURES - LEASE IMPROVEMENTS          | CAGW  | 282             | 12           | 206             | 64             | 0            | 0             | 0              | 0            |
| 4040000              | AMOR LTD TRM PLNT 3901000   | LEASEHOLD IMPROVEMENTS-OFFICE STR        | CA    | 93              | 93           | 0               | 0              | 0            | 0             | 0              | 0            |
| 4040000              | AMOR LTD TRM PLNT 3901000   | LEASEHOLD IMPROVEMENTS-OFFICE STR        | CN    | 2               | 0            | 1               | 0              | 0            | 1             | 0              | 0            |
| 4040000              | AMOR LTD TRM PLNT 3901000   | LEASEHOLD IMPROVEMENTS-OFFICE STR        | IDU   | 94              | 0            | 0               | 0              | 0            | 0             | 94             | 0            |
| 4040000              | AMOR LTD TRM PLNT 3901000   | LEASEHOLD IMPROVEMENTS-OFFICE STR        | OR    | 451             | 0            | 451             | 0              | 0            | 0             | 0              | 0            |
| 4040000              | AMOR LTD TRM PLNT 3901000   | LEASEHOLD IMPROVEMENTS-OFFICE STR        | SO    | 588             | 12           | 138             | 39             | 88           | 274           | 36             | 1            |
| 4040000              | AMOR LTD TRM PLNT 3901000   | LEASEHOLD IMPROVEMENTS-OFFICE STR        | UT    | 1               | 0            | 0               | 0              | 0            | 1             | 0              | 0            |
| 4040000              | AMOR LTD TRM PLNT 3901000   | LEASEHOLD IMPROVEMENTS-OFFICE STR        | WA    | 73              | 0            | 0               | 73             | 0            | 0             | 0              | 0            |
| 4040000              | AMOR LTD TRM PLNT 3901000   | LEASEHOLD IMPROVEMENTS-OFFICE STR        | WYP   | 55              | 0            | 0               | 0              | 55           | 0             | 0              | 0            |
| 4040000              | AMOR LTD TRM PLNT 3901000   | LEASEHOLD IMPROVEMENTS-OFFICE STR        | WYU   | 1               | 0            | 0               | 0              | 1            | 0             | 0              | 0            |
| <b>4040000 Total</b> |                             |  |       | <b>33,858</b>   | <b>1,068</b> | <b>15,587</b>   | <b>4,620</b>   | <b>3,504</b> | <b>7,552</b>  | <b>1,494</b>   | <b>33</b>    |
| 4049000              | AMR LTD TRM PLNT-OTH 566201 | Amort Exp - Hydro - UT Klamath Adj       | OTHER | 4,483           | 0            | 0               | 0              | 0            | 0             | 0              | 4,483        |
| 4049000              | AMR LTD TRM PLNT-OTH 566970 | AMORTIZATION JO BILL CREDIT              | CAGE  | (202)           | 0            | 0               | 0              | (46)         | (137)         | (18)           | (1)          |
| <b>4049000 Total</b> |                             |  |       | <b>4,282</b>    | <b>0</b>     | <b>0</b>        | <b>0</b>       | <b>(46)</b>  | <b>(137)</b>  | <b>(18)</b>    | <b>(1)</b>   |
| 4061000              | EL PLNT ACQ ADJ-CM 566920   | AMORT ELEC PLANT ACQ ADJ                 | CAGE  | 4,751           | 0            | 0               | 0              | 1,086        | 3,227         | 426            | 13           |
| 4061000              | EL PLNT ACQ ADJ-CM 566920   | AMORT ELEC PLANT ACQ ADJ                 | UT    | 239             | 0            | 0               | 0              | 0            | 239           | 0              | 0            |
| <b>4061000 Total</b> |                             |  |       | <b>4,989</b>    | <b>0</b>     | <b>0</b>        | <b>0</b>       | <b>1,086</b> | <b>3,465</b>  | <b>426</b>     | <b>13</b>    |
| 4073000              | REGULATORY DEBITS 566907    | Naughton U3 Amort - Other Reg Asset      | CA    | 51              | 51           | 0               | 0              | 0            | 0             | 0              | 0            |
| 4073000              | REGULATORY DEBITS 566907    | Naughton U3 Amort - Other Reg Asset      | IDU   | 239             | 0            | 0               | 0              | 0            | 0             | 239            | 0            |
| 4073000              | REGULATORY DEBITS 586902    | Preferred Stock Repurchase Loss Amort    | OTHER | 121             | 0            | 0               | 0              | 0            | 0             | 0              | 121          |
| <b>4073000 Total</b> |                             |  |       | <b>411</b>      | <b>51</b>    | <b>0</b>        | <b>0</b>       | <b>0</b>     | <b>0</b>      | <b>239</b>     | <b>121</b>   |
| 4074000              | REGULATORY CREDITS 586903   | Preferred Stock Repurchase Loss Def      | OTHER | (119)           | 0            | 0               | 0              | 0            | 0             | 0              | (119)        |
| <b>4074000 Total</b> |                             |  |       | <b>(119)</b>    | <b>0</b>     | <b>0</b>        | <b>0</b>       | <b>0</b>     | <b>0</b>      | <b>0</b>       | <b>(119)</b> |
| 4074100              | Reg Credits-BPA Exch 301101 | BPA Reg Bill Bal Acct - Residential      | IDU   | 3,497           | 0            | 0               | 0              | 0            | 0             | 3,497          | 0            |
| 4074100              | Reg Credits-BPA Exch 301101 | BPA Reg Bill Bal Acct - Residential      | OR    | 27,139          | 0            | 27,139          | 0              | 0            | 0             | 0              | 0            |
| 4074100              | Reg Credits-BPA Exch 301101 | BPA Reg Bill Bal Acct - Residential      | WA    | 7,897           | 0            | 0               | 7,897          | 0            | 0             | 0              | 0            |
| 4074100              | Reg Credits-BPA Exch 301201 | BPA Reg Bill Bal Acct - Commercial       | IDU   | 271             | 0            | 0               | 0              | 0            | 0             | 271            | 0            |
| 4074100              | Reg Credits-BPA Exch 301201 | BPA Reg Bill Bal Acct - Commercial       | OR    | 635             | 0            | 635             | 0              | 0            | 0             | 0              | 0            |
| 4074100              | Reg Credits-BPA Exch 301201 | BPA Reg Bill Bal Acct - Commercial       | WA    | 470             | 0            | 0               | 470            | 0            | 0             | 0              | 0            |
| 4074100              | Reg Credits-BPA Exch 301301 | BPA Reg Bill Bal Acct - Industrial       | IDU   | 30              | 0            | 0               | 0              | 0            | 0             | 30             | 0            |
| 4074100              | Reg Credits-BPA Exch 301301 | BPA Reg Bill Bal Acct - Industrial       | OR    | 1               | 0            | 1               | 0              | 0            | 0             | 0              | 0            |
| 4074100              | Reg Credits-BPA Exch 301301 | BPA Reg Bill Bal Acct - Industrial       | WA    | 16              | 0            | 0               | 16             | 0            | 0             | 0              | 0            |
| 4074100              | Reg Credits-BPA Exch 301451 | BPA Reg Bill Bal Acct - Irrigation       | IDU   | 1,391           | 0            | 0               | 0              | 0            | 0             | 1,391          | 0            |
| 4074100              | Reg Credits-BPA Exch 301451 | BPA Reg Bill Bal Acct - Irrigation       | OR    | 618             | 0            | 618             | 0              | 0            | 0             | 0              | 0            |
| 4074100              | Reg Credits-BPA Exch 301451 | BPA Reg Bill Bal Acct - Irrigation       | WA    | 540             | 0            | 0               | 540            | 0            | 0             | 0              | 0            |
| 4074100              | Reg Credits-BPA Exch 301601 | BPA Reg Bill Bal Acct - St/Hwy Lighting  | OR    | 0               | 0            | 0               | 0              | 0            | 0             | 0              | 0            |
| <b>4074100 Total</b> |                             |  |       | <b>42,505</b>   | <b>0</b>     | <b>28,393</b>   | <b>8,923</b>   | <b>0</b>     | <b>0</b>      | <b>5,188</b>   | <b>0</b>     |
| 4074200              | Reg Credits-BPA Exch 505201 | Regional Bill Intchg Rec/Del-OR (PP)     | OR    | (28,393)        | 0            | (28,393)        | 0              | 0            | 0             | 0              | 0            |
| 4074200              | Reg Credits-BPA Exch 505202 | Regional Bill Intchg Rec/Del-WA (PP)     | WA    | (8,923)         | 0            | 0               | (8,923)        | 0            | 0             | 0              | 0            |
| 4074200              | Reg Credits-BPA Exch 505204 | Regional Bill Intchg Rec/Del-ID (RMP)    | IDU   | (5,188)         | 0            | 0               | 0              | 0            | 0             | (5,188)        | 0            |
| <b>4074200 Total</b> |                             |  |       | <b>(42,505)</b> | <b>0</b>     | <b>(28,393)</b> | <b>(8,923)</b> | <b>0</b>     | <b>0</b>      | <b>(5,188)</b> | <b>0</b>     |
| <b>Grand Total</b>   |                             |  |       | <b>43,422</b>   | <b>1,119</b> | <b>15,587</b>   | <b>4,620</b>   | <b>4,543</b> | <b>10,880</b> | <b>2,142</b>   | <b>45</b>    |





Taxes Other Than Income  
 Twelve Months Ending - December 2015  
 Allocation Method - Factor West Control Area  
 (Allocated in Thousands)

| Primary Account      |                    | Secondary Account |   | Alloc | Total          | Calif        | Oregon        | Wash          | Wyoming       | Utah           | Idaho        | FERC       | Other    |
|----------------------|--------------------|-------------------|---|-------|----------------|--------------|---------------|---------------|---------------|----------------|--------------|------------|----------|
| 4081000              | TAX OTH INC-U OP I | 583451            | Extraction Tax - Mines                  | SO    | 119            | 2            | 28            | 8             | 18            | 56             | 7            | 0          | 0        |
| 4081000              | TAX OTH INC-U OP I | 583501            | Federal Reclamation Tax - Mines         | SO    | 2              | 0            | 0             | 0             | 0             | 1              | 0            | 0          | 0        |
| 4081000              | TAX OTH INC-U OP I | 584101            | Government Royalties - Mines            | SO    | (2,800)        | (55)         | (659)         | (187)         | (418)         | (1,307)        | (170)        | (4)        | 0        |
| 4081000              | TAX OTH INC-U OP I | 584960            | Taxes Other Non-Income - Credit         | SO    | 198            | 4            | 47            | 13            | 29            | 92             | 12           | 0          | 0        |
| <b>4081000 Total</b> |                    |                   |   |       | <b>(2,481)</b> | <b>(49)</b>  | <b>(584)</b>  | <b>(166)</b>  | <b>(370)</b>  | <b>(1,158)</b> | <b>(151)</b> | <b>(3)</b> | <b>0</b> |
| 4081500              | PROPERTY TAXES     | 579000            | PROPERTY TAX                            | GPS   | 136,796        | 2,696        | 32,192        | 9,144         | 20,406        | 63,846         | 8,325        | 188        | 0        |
| 4081500              | PROPERTY TAXES     | 579001            | PROPERTY TAX -MINES                     | GPS   | 2,049          | 40           | 482           | 137           | 306           | 956            | 125          | 3          | 0        |
| <b>4081500 Total</b> |                    |                   |   |       | <b>138,846</b> | <b>2,736</b> | <b>32,674</b> | <b>9,281</b>  | <b>20,712</b> | <b>64,802</b>  | <b>8,450</b> | <b>191</b> | <b>0</b> |
| 4081800              | FRANCHISE TAXES    | 578000            | FRANCHISE & OCCUPATION TAXES            | CA    | 1,094          | 1,094        | 0             | 0             | 0             | 0              | 0            | 0          | 0        |
| 4081800              | FRANCHISE TAXES    | 578000            | FRANCHISE & OCCUPATION TAXES            | OR    | 28,785         | 0            | 28,785        | 0             | 0             | 0              | 0            | 0          | 0        |
| 4081800              | FRANCHISE TAXES    | 578000            | FRANCHISE & OCCUPATION TAXES            | WYP   | 1,950          | 0            | 0             | 0             | 1,950         | 0              | 0            | 0          | 0        |
| <b>4081800 Total</b> |                    |                   |   |       | <b>31,830</b>  | <b>1,094</b> | <b>28,785</b> | <b>0</b>      | <b>1,950</b>  | <b>0</b>       | <b>0</b>     | <b>0</b>   | <b>0</b> |
| 4081990              | MISC TAXES - OTHER | 583260            | PUBLIC UTILITY TAX                      | WA    | 13,134         | 0            | 0             | 13,134        | 0             | 0              | 0            | 0          | 0        |
| 4081990              | MISC TAXES - OTHER | 583261            | OREGON ENERGY RESOURCE SUPPLIER TAX     | OR    | 1,248          | 0            | 1,248         | 0             | 0             | 0              | 0            | 0          | 0        |
| 4081990              | MISC TAXES - OTHER | 583262            | NAVAJO BUSINESS ACTIVITY TAX            | UT    | 1              | 0            | 0             | 0             | 0             | 1              | 0            | 0          | 0        |
| 4081990              | MISC TAXES - OTHER | 583263            | MONTANA ENERGY TAX                      | SE    | 242            | 4            | 59            | 19            | 41            | 104            | 15           | 0          | 0        |
| 4081990              | MISC TAXES - OTHER | 583265            | WASHINGTON GROSS REVENUE TAX - SERVICES | WA    | 24             | 0            | 0             | 24            | 0             | 0              | 0            | 0          | 0        |
| 4081990              | MISC TAXES - OTHER | 583266            | IDAHO KILOWATT HOUR TAX                 | SE    | 37             | 1            | 9             | 3             | 6             | 16             | 2            | 0          | 0        |
| 4081990              | MISC TAXES - OTHER | 583267            | WYOMING ANNUAL CORPORATION FEE (TAX)    | WYP   | 70             | 0            | 0             | 0             | 70            | 0              | 0            | 0          | 0        |
| 4081990              | MISC TAXES - OTHER | 583269            | MONTANA WHOLESALE ENERGY TAX            | SE    | 172            | 3            | 42            | 13            | 29            | 74             | 11           | 0          | 0        |
| 4081990              | MISC TAXES - OTHER | 583273            | Wyoming Wind Generation Tax             | CAGE  | 1,738          | 0            | 0             | 0             | 397           | 1,180          | 156          | 5          | 0        |
| 4081990              | MISC TAXES - OTHER | 583274            | Nevada Commerce Tax                     | SO    | 10             | 0            | 2             | 1             | 1             | 5              | 1            | 0          | 0        |
| 4081990              | MISC TAXES - OTHER | 584100            | GOVERNMENT ROYALTIES                    | CAEE  | 432            | 0            | 0             | 0             | 109           | 281            | 41           | 1          | 0        |
| <b>4081990 Total</b> |                    |                   |   |       | <b>17,108</b>  | <b>7</b>     | <b>1,360</b>  | <b>13,194</b> | <b>654</b>    | <b>1,661</b>   | <b>225</b>   | <b>7</b>   | <b>0</b> |
| <b>Grand Total</b>   |                    |                   |   |       | <b>185,302</b> | <b>3,789</b> | <b>62,235</b> | <b>22,309</b> | <b>22,946</b> | <b>65,306</b>  | <b>8,524</b> | <b>194</b> | <b>0</b> |





Schedule M (Actuals)  
 Twelve Months Ending - December 2015  
 Allocation Method - Factor West Control Area  
 (Allocated in Thousands)

| FERC Account         | FERC Secondary Acct | JARS Reg Alloc Fctr                      | Total    | Calif      | Oregon    | Wash       | Wyoming   | Utah       | Idaho      | FERC      | Other    |
|----------------------|---------------------|--|----------|------------|-----------|------------|-----------|------------|------------|-----------|----------|
| 4098200              | 105105              | 30% Capitalized labor costs for PowerTax | SO       |            | 0         | 0          | 0         | 0          | 0          | 0         | 0        |
| 4098200              | 105127              | Book Depr Allocated to Medicare and M&E  | SCHMDEXP | 59         | 1         | 14         | 4         | 10         | 27         | 4         | 0        |
| 4098200              | 110200              | Tax Percentage Depletion - Deer Creek    | CAEE     |            | 0         | 0          | 0         | 0          | 0          | 0         | 0        |
| 4098200              | 120101              | Other A/R Bad Debt Write-offs            | BADDEBT  |            | 0         | 0          | 0         | 0          | 0          | 0         | 0        |
| 4098200              | 130100              | Non - Deductible Expenses                | SO       | 766        | 15        | 180        | 51        | 114        | 358        | 47        | 1        |
| 4098200              | 130400              | PMINondeductible Exp                     | JBE      | 6          | 0         | 4          | 1         | 0          | 0          | 0         | 0        |
| 4098200              | 130550              | MEHC Insurance Services-Premium          | SO       |            | 0         | 0          | 0         | 0          | 0          | 0         | 0        |
| 4098200              | 130700              | Mining Rescue Training Credit Addback    | CAEE     | 6          | 0         | 0          | 0         | 2          | 4          | 1         | 0        |
| 4098200              | 130900              | Non - Deductible Executive Comp          | SO       |            | 0         | 0          | 0         | 0          | 0          | 0         | 0        |
| 4098200              | 505505              | Income Tax Interest                      | SO       |            | 0         | 0          | 0         | 0          | 0          | 0         | 0        |
| 4098200              | 610106              | PMIFuel Tax Cr                           | JBE      | 19         | 1         | 14         | 4         | 0          | 0          | 0         | 0        |
| 4098200              | 610107              | PMI Dividend Gross Up for Foreign Tax Cr | SO       | 0          | 0         | 0          | 0         | 0          | 0          | 0         | 0        |
| 4098200              | 7201051             | Contra Medicare Subsidy                  | SO       |            | 0         | 0          | 0         | 0          | 0          | 0         | 0        |
| 4098200              | 920106              | PMI Dividend Received Deduction          | JBE      |            | 0         | 0          | 0         | 0          | 0          | 0         | 0        |
| 4098200              | 920145              | PMI Mining Rescue Training Credit Addbac | JBE      | 33         | 1         | 24         | 8         | 0          | 0          | 0         | 0        |
| <b>4098200 Total</b> |                     |  |          | <b>890</b> | <b>19</b> | <b>236</b> | <b>68</b> | <b>125</b> | <b>389</b> | <b>51</b> | <b>1</b> |
| 4098300              | 105100              | Capitalized Labor Costs                  | SO       | (809)      | (16)      | (190)      | (54)      | (121)      | (378)      | (49)      | (1)      |
| 4098300              | 105120              | Book Depreciation                        | SCHMDEXP | 768,720    | 15,661    | 175,385    | 51,289    | 122,866    | 355,345    | 47,026    | 1,148    |
| 4098300              | 105121              | PMIBook Depreciation                     | JBE      | 18,684     | 830       | 13,509     | 4,239     | 27         | 69         | 10        | 0        |
| 4098300              | 105123              | Sec. 481a Adj - Repair Deduction         | SG       |            | 0         | 0          | 0         | 0          | 0          | 0         | 0        |
| 4098300              | 105130              | CIAC                                     | CIAC     | 108,327    | 3,816     | 28,530     | 6,939     | 11,908     | 51,889     | 5,245     | 0        |
| 4098300              | 105137              | Auto Depreciation                        | SO       |            | 0         | 0          | 0         | 0          | 0          | 0         | 0        |
| 4098300              | 105140              | Highway relocation                       | SNPD     | 1,387      | 49        | 365        | 89        | 152        | 664        | 67        | 0        |
| 4098300              | 105142              | Avoided Costs                            | SNP      | 23,149     | 397       | 4,843      | 1,390     | 3,596      | 11,435     | 1,452     | 34       |
| 4098300              | 105145              | Acquisition Adjustment Amort             | CAGE     |            | 0         | 0          | 0         | 0          | 0          | 0         | 0        |
| 4098300              | 105146              | Capitalization of Test Energy            | SG       |            | 0         | 0          | 0         | 0          | 0          | 0         | 0        |
| 4098300              | 105147              | Sec 1031 Like Kind Exchange              | SO       |            | 0         | 0          | 0         | 0          | 0          | 0         | 0        |
| 4098300              | 105165              | Coal Mine Development                    | SE       |            | 0         | 0          | 0         | 0          | 0          | 0         | 0        |
| 4098300              | 105170              | Coal Mine Receding Face (Extension)      | SE       |            | 0         | 0          | 0         | 0          | 0          | 0         | 0        |
| 4098300              | 105180              | Steam Rts Blundell Geothml Bk Depr       | CAGE     |            | 0         | 0          | 0         | 0          | 0          | 0         | 0        |
| 4098300              | 105205              | Coal Mine Development-30%Amort           | SE       |            | 0         | 0          | 0         | 0          | 0          | 0         | 0        |
| 4098300              | 105471              | UT Kalamath Relicensing Costs            | OTHER    |            | 0         | 0          | 0         | 0          | 0          | 0         | 0        |
| 4098300              | 110100              | Book Cost Depletion                      | CAEE     |            | 0         | 0          | 0         | 0          | 0          | 0         | 0        |
| 4098300              | 110105              | SRC Book Depletion step up basis adj     | SG       |            | 0         | 0          | 0         | 0          | 0          | 0         | 0        |
| 4098300              | 1101051             | SRC Book Cost Depletion                  | SG       |            | 0         | 0          | 0         | 0          | 0          | 0         | 0        |
| 4098300              | 120105              | Willow Wind Account Receivable           | WA       |            | 0         | 0          | 0         | 0          | 0          | 0         | 0        |
| 4098300              | 205100              | Coal Pile Inventory Adjustment           | CAEE     | 6,766      | 0         | 0          | 0         | 1,710      | 4,401      | 638       | 18       |
| 4098300              | 205210              | ERC (Emission Reduction Credit) Impairme | CAGE     |            | 0         | 0          | 0         | 0          | 0          | 0         | 0        |
| 4098300              | 205411              | PMI Sec 263A Adjustment                  | JBE      |            | 0         | 0          | 0         | 0          | 0          | 0         | 0        |
| 4098300              | 210105              | Self Insured Health Benefit              | SO       |            | 0         | 0          | 0         | 0          | 0          | 0         | 0        |
| 4098300              | 210120              | Prepaid Taxes-UT PUC                     | UT       |            | 0         | 0          | 0         | 0          | 0          | 0         | 0        |
| 4098300              | 210130              | Prepaid Taxes-ID PUC                     | IDU      |            | 0         | 0          | 0         | 0          | 0          | 0         | 0        |
| 4098300              | 210200              | Prepaid Taxes-property taxes             | GPS      | 231        | 5         | 54         | 15        | 34         | 108        | 14        | 0        |
| 4098300              | 220100              | Bad Debts Allowance - Cash Basis         | BADDEBT  | (95)       | (4)       | (35)       | (12)      | (10)       | (35)       | 1         | 0        |
| 4098300              | 320110              | Transition Team Costs-UT                 | UT       |            | 0         | 0          | 0         | 0          | 0          | 0         | 0        |
| 4098300              | 320115              | Misc - Reg Assets/Reg Liab-Total         | OTHER    |            | 0         | 0          | 0         | 0          | 0          | 0         | 0        |
| 4098300              | 320140              | May 2000 Transition Plan Costs-OR        | OR       |            | 0         | 0          | 0         | 0          | 0          | 0         | 0        |



Schedule M (Actuals)  
 Twelve Months Ending - December 2015  
 Allocation Method - Factor West Control Area  
 (Allocated in Thousands)

| FERC Account | FERC Secondary Acct | JARS Reg Alloc Fctr                      | Total    | Calif | Oregon | Wash | Wyoming  | Utah     | Idaho   | FERC  | Other |
|--------------|---------------------|--|----------|-------|--------|------|----------|----------|---------|-------|-------|
| 4098300      | 320210              | Research & Exper. Sec. 174 Amort.        |          | 0     | 0      | 0    | 0        | 0        | 0       | 0     | 0     |
| 4098300      | 320220              | Glenrock Excluding Reclamation-UT rate o |          | 0     | 0      | 0    | 0        | 0        | 0       | 0     | 0     |
| 4098300      | 320230              | FAS 87/88 Writeoff-UT rate order         |          | 0     | 0      | 0    | 0        | 0        | 0       | 0     | 0     |
| 4098300      | 320281              | Reg Asset - Post-Retirement Settlement L | 1,110    | 22    | 261    | 74   | 166      | 518      | 68      | 2     | 0     |
| 4098300      | 320282              | Reg Asset - Post-Retirement Settlement L | (217)    | 0     | 0      | 0    | 0        | (217)    | 0       | 0     | 0     |
| 4098300      | 320283              | Reg Asset - Post-Retirement Settlement L | (89)     | 0     | 0      | 0    | (89)     | 0        | 0       | 0     | 0     |
| 4098300      | 330100              | Amort. Pollution Control Facility        |          | 0     | 0      | 0    | 0        | 0        | 0       | 0     | 0     |
| 4098300      | 415110              | Def Reg Asset-Transmission Srvc Deposit  |          | 0     | 0      | 0    | 0        | 0        | 0       | 0     | 0     |
| 4098300      | 415120              | Def Reg Asset-Foote Creek Contract       |          | 0     | 0      | 0    | 0        | 0        | 0       | 0     | 0     |
| 4098300      | 415300              | Environmental Cleanup Accrual            |          | 0     | 0      | 0    | 0        | 0        | 0       | 0     | 0     |
| 4098300      | 415301              | Environmental Costs WA                   | 207      | 0     | 0      | 207  | 0        | 0        | 0       | 0     | 0     |
| 4098300      | 415406              | Reg Asset Utah ECAM                      |          | 0     | 0      | 0    | 0        | 0        | 0       | 0     | 0     |
| 4098300      | 415423              | Contra PP&E Deer Creek                   | (98,108) | 0     | 0      | 0    | (24,797) | (63,807) | (9,244) | (260) | 0     |
| 4098300      | 415424              | Contra Reg Asset - Deer Creek Abandonmen | (5,659)  | 0     | 0      | 0    | (1,430)  | (3,680)  | (533)   | (15)  | 0     |
| 4098300      | 415425              | Contra Reg Asset - UMWA Pension          | 4,133    | 0     | 0      | 0    | 0        | 0        | 0       | 0     | 4,133 |
| 4098300      | 415500              | Cholla Plt Transact Costs-APS Amort      | 1,122    | 0     | 0      | 0    | 256      | 762      | 101     | 3     | 0     |
| 4098300      | 415510              | WA Disallowed Colstrip #3 Write-off      | 52       | 0     | 0      | 52   | 0        | 0        | 0       | 0     | 0     |
| 4098300      | 415555              | WY PCAM Def Net Power Costs              |          | 0     | 0      | 0    | 0        | 0        | 0       | 0     | 0     |
| 4098300      | 415640              | IDAI Costs-Direct Access-CA              |          | 0     | 0      | 0    | 0        | 0        | 0       | 0     | 0     |
| 4098300      | 415650              | SB 1149-Related Reg Assets-OR            |          | 0     | 0      | 0    | 0        | 0        | 0       | 0     | 0     |
| 4098300      | 415680              | OR Deferred Intervenor Funding Grants    |          | 0     | 0      | 0    | 0        | 0        | 0       | 0     | 0     |
| 4098300      | 415700              | Reg Liability BPA balancing accounts-OR  |          | 0     | 0      | 0    | 0        | 0        | 0       | 0     | 0     |
| 4098300      | 415701              | CA Deferred Intervenor Funding           |          | 0     | 0      | 0    | 0        | 0        | 0       | 0     | 0     |
| 4098300      | 415702              | Reg Asset - Lake Side Liq.               | 27       | 0     | 0      | 0    | 27       | 0        | 0       | 0     | 0     |
| 4098300      | 415703              | Goodnoe Hills Liquidation Damages - WY   | 21       | 0     | 0      | 0    | 21       | 0        | 0       | 0     | 0     |
| 4098300      | 415704              | Reg Liability - Tax Revenue Adjustment - |          | 0     | 0      | 0    | 0        | 0        | 0       | 0     | 0     |
| 4098300      | 415705              | Reg Liability - Tax Revenue Adjustment - | 18       | 0     | 0      | 0    | 18       | 0        | 0       | 0     | 0     |
| 4098300      | 415801              | Contra RTO Grid West N/R Allowance       |          | 0     | 0      | 0    | 0        | 0        | 0       | 0     | 0     |
| 4098300      | 415802              | Contra RTO Grid West N/R w/o-WA          |          | 0     | 0      | 0    | 0        | 0        | 0       | 0     | 0     |
| 4098300      | 415803              | WA RTO Grid West N/R w/o                 |          | 0     | 0      | 0    | 0        | 0        | 0       | 0     | 0     |
| 4098300      | 415804              | RTO Grid West Notes Receivable-OR        |          | 0     | 0      | 0    | 0        | 0        | 0       | 0     | 0     |
| 4098300      | 415805              | RTO Grid West Notes Receivable-WY        |          | 0     | 0      | 0    | 0        | 0        | 0       | 0     | 0     |
| 4098300      | 415806              | ID RTO Grid West N/R                     |          | 0     | 0      | 0    | 0        | 0        | 0       | 0     | 0     |
| 4098300      | 415822              | Reg Asset - Pension MMT -UT              | 283      | 0     | 0      | 0    | 0        | 283      | 0       | 0     | 0     |
| 4098300      | 415828              | Regulatory Asset - Post -Ret MMT -WY     |          | 0     | 0      | 0    | 0        | 0        | 0       | 0     | 0     |
| 4098300      | 415829              | Reg Asset - Post - Ret MMT -UT           | 279      | 0     | 0      | 0    | 0        | 279      | 0       | 0     | 0     |
| 4098300      | 415840              | Reg Asset-Deferred OR Independent Evalua |          | 0     | 0      | 0    | 0        | 0        | 0       | 0     | 0     |
| 4098300      | 415850              | UNRECOVERED PLANT-POWERDALE              |          | 0     | 0      | 0    | 0        | 0        | 0       | 0     | 0     |
| 4098300      | 415852              | Powerdale Decommissioning Reg Asset - ID | 26       | 0     | 0      | 0    | 0        | 0        | 26      | 0     | 0     |
| 4098300      | 415853              | Powerdale Decommissioning Reg Asset - OR |          | 0     | 0      | 0    | 0        | 0        | 0       | 0     | 0     |
| 4098300      | 415854              | Powerdale Decommissioning Reg Asset - WA |          | 0     | 0      | 0    | 0        | 0        | 0       | 0     | 0     |
| 4098300      | 415855              | CA - January 2010 Storm Costs            |          | 0     | 0      | 0    | 0        | 0        | 0       | 0     | 0     |
| 4098300      | 415856              | Powerdale Decommissioning Reg Asset - WY |          | 0     | 0      | 0    | 0        | 0        | 0       | 0     | 0     |
| 4098300      | 415857              | ID - Deferred Overburden Costs           | (49)     | 0     | 0      | 0    | 0        | 0        | 0       | 0     | (49)  |
| 4098300      | 415858              | WY - Deferred Overburden Costs           | (165)    | 0     | 0      | 0    | (165)    | 0        | 0       | 0     | 0     |
| 4098300      | 415859              | WY - Deferred Advertising Costs          |          | 0     | 0      | 0    | 0        | 0        | 0       | 0     | 0     |
| 4098300      | 415865              | Reg Asset - UT MPA                       |          | 0     | 0      | 0    | 0        | 0        | 0       | 0     | 0     |



Schedule M (Actuals)  
 Twelve Months Ending - December 2015  
 Allocation Method - Factor West Control Area  
 (Allocated in Thousands)

| FERC Account | FERC Secondary Acct | JARS Reg Alloc Fctr                      | Total  | Calif | Oregon | Wash  | Wyoming | Utah | Idaho | FERC | Other  |
|--------------|---------------------|--|--------|-------|--------|-------|---------|------|-------|------|--------|
| 4098300      | 415867              | Reg Asset - CA Solar Feed-in Tariff      |        | 0     | 0      | 0     | 0       | 0    | 0     | 0    | 0      |
| 4098300      | 415868              | Reg Asset - UT - Solar Incentive Program |        | 0     | 0      | 0     | 0       | 0    | 0     | 0    | 0      |
| 4098300      | 415870              | Deferred Excess Net Power Costs-CA       |        | 0     | 0      | 0     | 0       | 0    | 0     | 0    | 0      |
| 4098300      | 415871              | Deferred Excess Net Power Costs-WY       |        | 0     | 0      | 0     | 0       | 0    | 0     | 0    | 0      |
| 4098300      | 415872              | Deferred Excess Net Power Costs - WY 08  |        | 0     | 0      | 0     | 0       | 0    | 0     | 0    | 0      |
| 4098300      | 415876              | Deferred Excess Net PowerCosts - OR      |        | 0     | 0      | 0     | 0       | 0    | 0     | 0    | 0      |
| 4098300      | 415880              | Deferred UT Independent Evaluation Fee   |        | 0     | 0      | 0     | 0       | 0    | 0     | 0    | 0      |
| 4098300      | 415881              | Deferral of Renewable Energy Credit - UT | 448    | 0     | 0      | 0     | 0       | 0    | 0     | 0    | 448    |
| 4098300      | 415883              | Deferral of Renewable Energy Credit - WY | (605)  | 0     | 0      | 0     | 0       | 0    | 0     | 0    | (605)  |
| 4098300      | 415890              | ID MEHC 2006 Transistion Costs           |        | 0     | 0      | 0     | 0       | 0    | 0     | 0    | 0      |
| 4098300      | 415891              | WY - 2006 Transition Severance Costs     |        | 0     | 0      | 0     | 0       | 0    | 0     | 0    | 0      |
| 4098300      | 415893              | OR - MEHC Transition Service Costs       |        | 0     | 0      | 0     | 0       | 0    | 0     | 0    | 0      |
| 4098300      | 415895              | OR RCAC Sept-Dec 07 deferred             |        | 0     | 0      | 0     | 0       | 0    | 0     | 0    | 0      |
| 4098300      | 415896              | WA - Chehalis Plant Revenue Requirement  | 3,000  | 0     | 0      | 3,000 | 0       | 0    | 0     | 0    | 0      |
| 4098300      | 415897              | Reg Asset MEHC Transition Service Costs  |        | 0     | 0      | 0     | 0       | 0    | 0     | 0    | 0      |
| 4098300      | 415898              | Deferred Coal Costs - Naughton Contract  | 1,376  | 0     | 0      | 0     | 348     | 895  | 130   | 4    | 0      |
| 4098300      | 415900              | OR SB 408 Recovery                       |        | 0     | 0      | 0     | 0       | 0    | 0     | 0    | 0      |
| 4098300      | 415902              | Reg Asset - UT REC's in Rates - Current  | 7,199  | 0     | 0      | 0     | 0       | 0    | 0     | 0    | 7,199  |
| 4098300      | 415911              | Contra Reg Asset - Naughton Unit #3 - CA |        | 0     | 0      | 0     | 0       | 0    | 0     | 0    | 0      |
| 4098300      | 415912              | Contra Reg Asset - Naughton Unit #3 - OR |        | 0     | 0      | 0     | 0       | 0    | 0     | 0    | 0      |
| 4098300      | 415913              | Contra Reg Asset - Naughton Unit #3 - WA |        | 0     | 0      | 0     | 0       | 0    | 0     | 0    | 0      |
| 4098300      | 415914              | Reg Asset - UT - Naughton U3 Costs       |        | 0     | 0      | 0     | 0       | 0    | 0     | 0    | 0      |
| 4098300      | 415915              | Reg Asset - WY - Naughton U3 Costs       |        | 0     | 0      | 0     | 0       | 0    | 0     | 0    | 0      |
| 4098300      | 415926              | Reg Liability - Depreciation Decrease -  | 1,000  | 0     | 1,000  | 0     | 0       | 0    | 0     | 0    | 0      |
| 4098300      | 415927              | Reg Liability - Depreciation Decrease De | (400)  | 0     | 0      | (400) | 0       | 0    | 0     | 0    | 0      |
| 4098300      | 425100              | Deferred Regulatory Expense              |        | 0     | 0      | 0     | 0       | 0    | 0     | 0    | 0      |
| 4098300      | 425105              | Reg Asset - OR Asset Sale Gain Giveback  |        | 0     | 0      | 0     | 0       | 0    | 0     | 0    | 0      |
| 4098300      | 425125              | Deferred Coal Cost - Arch                |        | 0     | 0      | 0     | 0       | 0    | 0     | 0    | 0      |
| 4098300      | 425205              | Misc Def Dr-Prop Damage Repairs          |        | 0     | 0      | 0     | 0       | 0    | 0     | 0    | 0      |
| 4098300      | 425215              | Unearned Joint Use Pole Contact Revenue  |        | 0     | 0      | 0     | 0       | 0    | 0     | 0    | 0      |
| 4098300      | 425250              | TGS Buyout-SG                            | 15     | 0     | 0      | 0     | 4       | 11   | 1     | 0    | 0      |
| 4098300      | 425260              | Lakeview Buyout-SG                       |        | 0     | 0      | 0     | 0       | 0    | 0     | 0    | 0      |
| 4098300      | 425280              | Joseph Settlement-SG                     | 137    | 6     | 100    | 31    | 0       | 0    | 0     | 0    | 0      |
| 4098300      | 425295              | BPA Conservation Rate Credit             |        | 0     | 0      | 0     | 0       | 0    | 0     | 0    | 0      |
| 4098300      | 425360              | Hermiston Swap                           | 172    | 7     | 125    | 39    | 0       | 0    | 0     | 0    | 0      |
| 4098300      | 425380              | Idaho Customer Balancing Account         |        | 0     | 0      | 0     | 0       | 0    | 0     | 0    | 0      |
| 4098300      | 430100              | Customer Service / Weatherization        | 1,211  | 24    | 285    | 81    | 181     | 565  | 74    | 2    | 0      |
| 4098300      | 430111              | Reg Asset - SB 1149 Balance Reclass      |        | 0     | 0      | 0     | 0       | 0    | 0     | 0    | 0      |
| 4098300      | 430112              | Reg Asset - Other - Balance Reclass      |        | 0     | 0      | 0     | 0       | 0    | 0     | 0    | 0      |
| 4098300      | 430113              | Reg Asset - Def NPC Balance Reclass      |        | 0     | 0      | 0     | 0       | 0    | 0     | 0    | 0      |
| 4098300      | 430117              | Reg Asset - Current DSM                  | 21,404 | 0     | 0      | 0     | 0       | 0    | 0     | 0    | 21,404 |
| 4098300      | 505115              | Sales & Use Tax Accrual                  | 251    | 5     | 59     | 17    | 37      | 117  | 15    | 0    | 0      |
| 4098300      | 505125              | PMI Accrued Royalties                    | 1,685  | 75    | 1,218  | 382   | 2       | 6    | 1     | 0    | 0      |
| 4098300      | 505140              | Purchase Card Trans Provision            |        | 0     | 0      | 0     | 0       | 0    | 0     | 0    | 0      |
| 4098300      | 505160              | CA PUC Fee                               |        | 0     | 0      | 0     | 0       | 0    | 0     | 0    | 0      |
| 4098300      | 505170              | West Valley Contract Termination Fee Acc |        | 0     | 0      | 0     | 0       | 0    | 0     | 0    | 0      |
| 4098300      | 505200              | Extraction Tax Paid / Accrued            |        | 0     | 0      | 0     | 0       | 0    | 0     | 0    | 0      |



Schedule M (Actuals)  
 Twelve Months Ending - December 2015  
 Allocation Method - Factor West Control Area  
 (Allocated in Thousands)

| FERC Account | FERC Secondary Acct | JARS Reg Alloc Fctr                      | Total   | Calif | Oregon | Wash  | Wyoming | Utah    | Idaho | FERC | Other   |
|--------------|---------------------|--|---------|-------|--------|-------|---------|---------|-------|------|---------|
| 4098300      | 505400              | Bonus Liability                          | (162)   | (3)   | (38)   | (11)  | (24)    | (76)    | (10)  | (0)  | 0       |
| 4098300      | 505500              | Federal Income Tax Interest              |         | 0     | 0      | 0     | 0       | 0       | 0     | 0    | 0       |
| 4098300      | 505510              | PMIVacationBonus Adjustment              |         | 0     | 0      | 0     | 0       | 0       | 0     | 0    | 0       |
| 4098300      | 505600              | Sick Leave Vacation & Personal Time      | (2,245) | (44)  | (528)  | (150) | (335)   | (1,048) | (137) | (3)  | 0       |
| 4098300      | 505700              | Accrued Retention Bonus                  |         | 0     | 0      | 0     | 0       | 0       | 0     | 0    | 0       |
| 4098300      | 605301              | Environmental Liability - Regulated      | 1,508   | 30    | 355    | 101   | 225     | 704     | 92    | 2    | 0       |
| 4098300      | 605710              | Reverse Accrued Final Reclamation        | (4,730) | 0     | 0      | 0     | (1,195) | (3,076) | (446) | (13) | 0       |
| 4098300      | 605715              | Trapper Mine Contract Obligation         | 5,724   | 0     | 0      | 0     | 1,308   | 3,888   | 513   | 15   | 0       |
| 4098300      | 610000              | Coal Mine Development-PMI                | (466)   | (21)  | (337)  | (106) | (1)     | (2)     | (0)   | (0)  | 0       |
| 4098300      | 610005              | Sec 174 94-98 7 99-00 RAR                |         | 0     | 0      | 0     | 0       | 0       | 0     | 0    | 0       |
| 4098300      | 610100              | PMIDevt Cost Amort                       |         | 0     | 0      | 0     | 0       | 0       | 0     | 0    | 0       |
| 4098300      | 610111              | PMIBCC Gain/Loss on Assets Disposed      |         | 0     | 0      | 0     | 0       | 0       | 0     | 0    | 0       |
| 4098300      | 610114              | PMI EITF Pre-Stripping Costs             |         | 0     | 0      | 0     | 0       | 0       | 0     | 0    | 0       |
| 4098300      | 610115              | PMIOverburden Removal                    |         | 0     | 0      | 0     | 0       | 0       | 0     | 0    | 0       |
| 4098300      | 610130              | 781 Shopping Incentive_OR                |         | 0     | 0      | 0     | 0       | 0       | 0     | 0    | 0       |
| 4098300      | 610135              | SB1149 Costs_OR OTHER                    |         | 0     | 0      | 0     | 0       | 0       | 0     | 0    | 0       |
| 4098300      | 610140              | Oregon Rate Refund                       |         | 0     | 0      | 0     | 0       | 0       | 0     | 0    | 0       |
| 4098300      | 610141              | WA Rate Refunds                          |         | 0     | 0      | 0     | 0       | 0       | 0     | 0    | 0       |
| 4098300      | 610142              | Reg Liability - UT Home Energy Lifeline  |         | 0     | 0      | 0     | 0       | 0       | 0     | 0    | 0       |
| 4098300      | 610143              | Reg Liability - WA Low Energy Program    | 312     | 0     | 0      | 312   | 0       | 0       | 0     | 0    | 0       |
| 4098300      | 610144              | Reg Liability - CA California Alternativ | (1,891) | 0     | 0      | 0     | 0       | 0       | 0     | 0    | (1,891) |
| 4098300      | 610145              | Reg Liab-OR Balance Consol               |         | 0     | 0      | 0     | 0       | 0       | 0     | 0    | 0       |
| 4098300      | 610146              | OR Reg Asset/Liability Consolidation     |         | 0     | 0      | 0     | 0       | 0       | 0     | 0    | 0       |
| 4098300      | 610148              | Reg Liability - Def NPC Balance Reclass  |         | 0     | 0      | 0     | 0       | 0       | 0     | 0    | 0       |
| 4098300      | 610149              | Reg Liability - SB 1149 Balance Reclass  |         | 0     | 0      | 0     | 0       | 0       | 0     | 0    | 0       |
| 4098300      | 705210              | Property Insurance                       |         | 0     | 0      | 0     | 0       | 0       | 0     | 0    | 0       |
| 4098300      | 705230              | West Valley Lease Reduction - WA         |         | 0     | 0      | 0     | 0       | 0       | 0     | 0    | 0       |
| 4098300      | 705231              | West Valley Lease Reduction - OR         |         | 0     | 0      | 0     | 0       | 0       | 0     | 0    | 0       |
| 4098300      | 705232              | West Valley Lease Reduction - CA         |         | 0     | 0      | 0     | 0       | 0       | 0     | 0    | 0       |
| 4098300      | 705233              | West Valley Lease Reduction - ID         |         | 0     | 0      | 0     | 0       | 0       | 0     | 0    | 0       |
| 4098300      | 705234              | West Valley Lease Reduction - WY         |         | 0     | 0      | 0     | 0       | 0       | 0     | 0    | 0       |
| 4098300      | 705235              | West Valley Lease Reduction - UT         |         | 0     | 0      | 0     | 0       | 0       | 0     | 0    | 0       |
| 4098300      | 705240              | CA Alternative Rate for Energy Program(C | (3)     | (3)   | 0      | 0     | 0       | 0       | 0     | 0    | 0       |
| 4098300      | 705241              | Reg Liability - CA California Alternativ | (675)   | 0     | 0      | 0     | 0       | 0       | 0     | 0    | (675)   |
| 4098300      | 705250              | A&G Credit-WA                            |         | 0     | 0      | 0     | 0       | 0       | 0     | 0    | 0       |
| 4098300      | 705251              | A&G Credit-OR                            |         | 0     | 0      | 0     | 0       | 0       | 0     | 0    | 0       |
| 4098300      | 705252              | A&G Credit-CA                            |         | 0     | 0      | 0     | 0       | 0       | 0     | 0    | 0       |
| 4098300      | 705253              | A&G Credit-ID                            |         | 0     | 0      | 0     | 0       | 0       | 0     | 0    | 0       |
| 4098300      | 705254              | A&G Credit-WY                            |         | 0     | 0      | 0     | 0       | 0       | 0     | 0    | 0       |
| 4098300      | 705260              | March 2006 Transition Plan costs-WA      |         | 0     | 0      | 0     | 0       | 0       | 0     | 0    | 0       |
| 4098300      | 705261              | Reg Liability - Sale of renewable Energy |         | 0     | 0      | 0     | 0       | 0       | 0     | 0    | 0       |
| 4098300      | 705262              | Reg Liability - Sale of REC's-ID         |         | 0     | 0      | 0     | 0       | 0       | 0     | 0    | 0       |
| 4098300      | 705263              | Reg Liability - Sale of REC's-WA         |         | 0     | 0      | 0     | 0       | 0       | 0     | 0    | 0       |
| 4098300      | 705265              | Reg Liab - OR Energy Conservation Charge |         | 0     | 0      | 0     | 0       | 0       | 0     | 0    | 0       |
| 4098300      | 705301              | Reg Liability - OR 2010 Protocol Def     |         | 0     | 0      | 0     | 0       | 0       | 0     | 0    | 0       |
| 4098300      | 705305              | Reg Liability-CA Gain on Sale of Asset   |         | 0     | 0      | 0     | 0       | 0       | 0     | 0    | 0       |
| 4098300      | 705336              | Reg Liability - Sale of Renewable Energy |         | 0     | 0      | 0     | 0       | 0       | 0     | 0    | 0       |





Schedule M (Actuals)  
 Twelve Months Ending - December 2015  
 Allocation Method - Factor West Control Area  
 (Allocated in Thousands)

| FERC Account         | FERC Secondary Acct | JARS Reg Alloc Fctr                      | Total          | Calif         | Oregon         | Wash          | Wyoming        | Utah           | Idaho         | FERC       | Other         |
|----------------------|---------------------|--|----------------|---------------|----------------|---------------|----------------|----------------|---------------|------------|---------------|
| 4098300              | 705337              | Regulatory Liability - Sale of Renewable |                | 0             | 0              | 0             | 0              | 0              | 0             | 0          | 0             |
| 4098300              | 705400              | Reg Liability - OR Injuries & Damages Re | 3,135          | 0             | 3,135          | 0             | 0              | 0              | 0             | 0          | 0             |
| 4098300              | 705420              | Reg Liability - CA GHG Allowance Revenue | 718            | 0             | 0              | 0             | 0              | 0              | 0             | 0          | 718           |
| 4098300              | 705451              | Reg Liability - OR Property Insurance Re | (1,511)        | 0             | (1,511)        | 0             | 0              | 0              | 0             | 0          | 0             |
| 4098300              | 705453              | Reg Liability - ID Property Insurance Re | 113            | 0             | 0              | 0             | 0              | 0              | 113           | 0          | 0             |
| 4098300              | 705455              | Reg Liability - WY Property Insurance Re | 348            | 0             | 0              | 0             | 348            | 0              | 0             | 0          | 0             |
| 4098300              | 705500              | Reg Liability - Powerdale Decommissionin |                | 0             | 0              | 0             | 0              | 0              | 0             | 0          | 0             |
| 4098300              | 705514              | Regulatory Liability - OR Deferred Exces |                | 0             | 0              | 0             | 0              | 0              | 0             | 0          | 0             |
| 4098300              | 705515              | Regulatory Liability - OR Deferred Exces | 5,772          | 0             | 0              | 0             | 0              | 0              | 0             | 0          | 5,772         |
| 4098300              | 705518              | Regulatory Liability - WA Deferred Exces | (122)          | 0             | 0              | 0             | 0              | 0              | 0             | 0          | (122)         |
| 4098300              | 705519              | Regulatory Liability - WA Deferred Exces | 132            | 0             | 0              | 0             | 0              | 0              | 0             | 0          | 132           |
| 4098300              | 705521              | Regulatory Liability - WY Deferred Exces |                | 0             | 0              | 0             | 0              | 0              | 0             | 0          | 0             |
| 4098300              | 705522              | Regulatory Liability - UT REC's in Rates |                | 0             | 0              | 0             | 0              | 0              | 0             | 0          | 0             |
| 4098300              | 705523              | Regulatory Liability - WA RECS in Rates  |                | 0             | 0              | 0             | 0              | 0              | 0             | 0          | 0             |
| 4098300              | 705525              | Regulatory Liability - OR RECS in Rates  | (405)          | 0             | 0              | 0             | 0              | 0              | 0             | 0          | (405)         |
| 4098300              | 705526              | Regulatory Liability - CA Solar Feed-in  | (946)          | 0             | 0              | 0             | 0              | 0              | 0             | 0          | (946)         |
| 4098300              | 705527              | Regulatory Liability - CA Solar Feed-in  | 1,530          | 0             | 0              | 0             | 0              | 0              | 0             | 0          | 1,530         |
| 4098300              | 705530              | Regulatory Liability - UT Solar Feed-in  | (10,117)       | 0             | 0              | 0             | 0              | 0              | 0             | 0          | (10,117)      |
| 4098300              | 705531              | Regulatory Liability - UT Solar Feed-in  | 13,835         | 0             | 0              | 0             | 0              | 0              | 0             | 0          | 13,835        |
| 4098300              | 705536              | Regulatory Liability - CA GreenHouse Gas | (2,905)        | 0             | 0              | 0             | 0              | 0              | 0             | 0          | (2,905)       |
| 4098300              | 705600              | RegLiability - OR 2012 GRC Giveback      | 418            | 0             | 0              | 0             | 0              | 0              | 0             | 0          | 418           |
| 4098300              | 705700              | Reg Liability - Current Reclas - Other   |                | 0             | 0              | 0             | 0              | 0              | 0             | 0          | 0             |
| 4098300              | 715050              | Microsoft Software License Liability     |                | 0             | 0              | 0             | 0              | 0              | 0             | 0          | 0             |
| 4098300              | 715100              | MCI FOG Wire Lease                       |                | 0             | 0              | 0             | 0              | 0              | 0             | 0          | 0             |
| 4098300              | 715105              | MCI FOG Wire Lease                       | (0)            | (0)           | (0)            | (0)           | (0)            | (0)            | (0)           | (0)        | 0             |
| 4098300              | 715350              | Misc. Deferred Credits                   |                | 0             | 0              | 0             | 0              | 0              | 0             | 0          | 0             |
| 4098300              | 715720              | NW Power Act-WA                          | 55             | 0             | 0              | 0             | 0              | 0              | 0             | 0          | 55            |
| 4098300              | 715810              | Chehalis WA EFSEC C02 Mitigation Obligat | 1,333          | 58            | 974            | 301           | 0              | 0              | 0             | 0          | 0             |
| 4098300              | 720200              | Deferred Comp Plan Benefits-PPL          |                | 0             | 0              | 0             | 0              | 0              | 0             | 0          | 0             |
| 4098300              | 720300              | Pension / Retirement (Accrued / Prepaid) | (132)          | (3)           | (31)           | (9)           | (20)           | (62)           | (8)           | (0)        | 0             |
| 4098300              | 720400              | Suppl. Exec. Retirement Plan (SERP)      |                | 0             | 0              | 0             | 0              | 0              | 0             | 0          | 0             |
| 4098300              | 720550              | Accrued CIC Severence                    |                | 0             | 0              | 0             | 0              | 0              | 0             | 0          | 0             |
| 4098300              | 720560              | Pension Liability - UMWA Withdrawal Obli |                | 0             | 0              | 0             | 0              | 0              | 0             | 0          | 0             |
| 4098300              | 740100              | Post Merger Loss-Reacquired Debt         | 832            | 14            | 174            | 50            | 129            | 411            | 52            | 1          | 0             |
| 4098300              | 910245              | Contra Receivable from Joint Owners      | 5,050          | 100           | 1,188          | 338           | 753            | 2,357          | 307           | 7          | 0             |
| 4098300              | 910530              | Injuries and Damages Reserve             |                | 0             | 0              | 0             | 0              | 0              | 0             | 0          | 0             |
| 4098300              | 910560              | SMUD Revenue Imputation-UT reg liab      |                | 0             | 0              | 0             | 0              | 0              | 0             | 0          | 0             |
| 4098300              | 910905              | Bridger Coal Company Underground Mine Co | 465            | 21            | 336            | 106           | 1              | 2              | 0             | 0          | 0             |
| 4098300              | 910910              | PMIBridger Section 471 Adj               |                | 0             | 0              | 0             | 0              | 0              | 0             | 0          | 0             |
| 4098300              | 920110              | PMIWIY Extraction Tax                    | 1,101          | 49            | 796            | 250           | 2              | 4              | 1             | 0          | 0             |
| <b>4098300 Total</b> |                     |  | <b>882,318</b> | <b>21,074</b> | <b>230,022</b> | <b>68,560</b> | <b>115,934</b> | <b>362,333</b> | <b>45,520</b> | <b>943</b> | <b>37,933</b> |
| 4099200              | 105127              | Book Depreciation Allocated to Medicare  | (17)           | (0)           | (4)            | (1)           | (3)            | (8)            | (1)           | (0)        | 0             |
| 4099200              | 110200              | Tax Depletion - Deer Creek               |                | 0             | 0              | 0             | 0              | 0              | 0             | 0          | 0             |
| 4099200              | 1102051             | TAX PERCENTAGE DEPLETION - DEDUCTION     |                | 0             | 0              | 0             | 0              | 0              | 0             | 0          | 0             |
| 4099200              | 120100              | Preferred Dividend - PPL                 | 65             | 1             | 14             | 4             | 10             | 32             | 4             | 0          | 0             |
| 4099200              | 120200              | Trapper Mine Dividend Deduction          |                | 0             | 0              | 0             | 0              | 0              | 0             | 0          | 0             |
| 4099200              | 130560              | MEHC Insurance Services-Receiveable      | (30)           | (1)           | (7)            | (2)           | (4)            | (14)           | (2)           | (0)        | 0             |



Schedule M (Actuals)  
 Twelve Months Ending - December 2015  
 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     |
|----------------------|---------------------|--|---------|---------------|------------|--------------|--------------|--------------|--------------|------------|-----------|
| 4099200              | 130600              | Tax Exempt Interest ( No AMT)            | SO      | 0             | 0          | 0            | 0            | 0            | 0            | 0          | 0         |
| 4099200              | 130605              | Tax Exempt Interest - CA IOU             | CA      | 0             | 0          | 0            | 0            | 0            | 0            | 0          | 0         |
| 4099200              | 130910              | SPI 404(K) Contribution                  | SO      | 0             | 0          | 0            | 0            | 0            | 0            | 0          | 0         |
| 4099200              | 305100              | Amort of Projects-Klamath Engineering    | CAGW    | 0             | 0          | 0            | 0            | 0            | 0            | 0          | 0         |
| 4099200              | 620100              | 2004 JCA-Qualified Prod Activities Deduc | SG      | 15,808        | 239        | 4,027        | 1,278        | 2,407        | 6,916        | 914        | 27        |
| 4099200              | 620101              | PMI 2004 JCA-Qualified Prod Activities D | JBE     | 647           | 29         | 468          | 147          | 1            | 2            | 0          | 0         |
| 4099200              | 720105              | MEDICARE SUBSIDY                         | SO      | 0             | 0          | 0            | 0            | 0            | 0            | 0          | 0         |
| 4099200              | 910900              | PMI Depletion                            | JBE     | 0             | 0          | 0            | 0            | 0            | 0            | 0          | 0         |
| 4099200              | 910918              | PMI Overriding Royalty                   | JBE     | 0             | 0          | 0            | 0            | 0            | 0            | 0          | 0         |
| 4099200              | 920105              | PMI Tax Exempt Interest Income           | JBE     | 0             | 0          | 0            | 0            | 0            | 0            | 0          | 0         |
| <b>4099200 Total</b> |                     |  |         | <b>16,473</b> | <b>268</b> | <b>4,497</b> | <b>1,425</b> | <b>2,411</b> | <b>6,928</b> | <b>916</b> | <b>28</b> |
| 4099300              | 105101              | Capitalized Labor Cost for Powertax Inpu | SO      | 0             | 0          | 0            | 0            | 0            | 0            | 0          | 0         |
| 4099300              | 105122              | Repair Deduction                         | SG      | 204,180       | 3,092      | 52,008       | 16,504       | 31,093       | 89,323       | 11,807     | 355       |
| 4099300              | 105125              | Tax Depreciation                         | TAXDEPR | 1,137,696     | 23,537     | 296,556      | 66,662       | 161,494      | 502,780      | 61,731     | 3,071     |
| 4099300              | 105126              | PMITax Depreciation                      | JBE     | 17,147        | 762        | 12,398       | 3,891        | 25           | 63           | 9          | 0         |
| 4099300              | 105137              | Capitalized Depreciation                 | SO      | 4,977         | 98         | 1,171        | 333          | 742          | 2,323        | 303        | 7         |
| 4099300              | 1051411             | AFUDC - DEBT                             | SNP     | 17,514        | 300        | 3,664        | 1,052        | 2,721        | 8,652        | 1,099      | 26        |
| 4099300              | 1051412             | AFUDC - Equity                           | SNP     | 32,698        | 561        | 6,840        | 1,964        | 5,079        | 16,153       | 2,051      | 48        |
| 4099300              | 105143              | Basis Intangible Difference              | SO      | 220           | 4          | 52           | 15           | 33           | 103          | 13         | 0         |
| 4099300              | 105147              | Sec 1031 Like Kind Exchange              | SO      | 0             | 0          | 0            | 0            | 0            | 0            | 0          | 0         |
| 4099300              | 105148              | Mine Safety Sec. 179E Election - PPW     | CAEE    | 0             | 0          | 0            | 0            | 0            | 0            | 0          | 0         |
| 4099300              | 105149              | Mine Safety Sec. 179E Election - PMI     | JBE     | (0)           | (0)        | (0)          | (0)          | (0)          | (0)          | (0)        | (0)       |
| 4099300              | 105152              | Gain/(Loss) on Prop Dispositions         | GPS     | (9,602)       | (189)      | (2,260)      | (642)        | (1,432)      | (4,482)      | (584)      | (13)      |
| 4099300              | 105153              | Contract Liability Basis Adjustment -Che | CAGW    | 1,333         | 58         | 974          | 301          | 0            | 0            | 0          | 0         |
| 4099300              | 1051531             | Contract Liability Basis Adj Chehalis    | CAGW    | 0             | 0          | 0            | 0            | 0            | 0            | 0          | 0         |
| 4099300              | 105165              | Coal Mine Development                    | SE      | 0             | 0          | 0            | 0            | 0            | 0            | 0          | 0         |
| 4099300              | 105171              | PMI Coal Mine Receding Face (Extension)  | JBE     | 2,410         | 107        | 1,742        | 547          | 3            | 9            | 1          | 0         |
| 4099300              | 105175              | Removal Cost (net of salvage)            | GPS     | 56,702        | 1,117      | 13,343       | 3,790        | 8,458        | 26,464       | 3,451      | 78        |
| 4099300              | 105181              | Stm Rts Blundell Geothermal Tax Depr     | CAGE    | 0             | 0          | 0            | 0            | 0            | 0            | 0          | 0         |
| 4099300              | 105185              | Repair Allowance 3115                    | DGP     | 0             | 0          | 0            | 0            | 0            | 0            | 0          | 0         |
| 4099300              | 105220              | Cholla GE Safe Harbor Lease              | CAGE    | 0             | 0          | 0            | 0            | 0            | 0            | 0          | 0         |
| 4099300              | 1052203             | Cholla SHL-NOPA (Lease Amortization)     | CAGE    | 192           | 0          | 0            | 0            | 44           | 130          | 17         | 1         |
| 4099300              | 105470              | Book Gain/Loss on Land Sales             | GPS     | (87,113)      | (1,717)    | (20,500)     | (5,823)      | (12,995)     | (40,657)     | (5,301)    | (120)     |
| 4099300              | 110200              | Depletion - Tax Percentage Deduction     | CAEE    | 0             | 0          | 0            | 0            | 0            | 0            | 0          | 0         |
| 4099300              | 1102051             | Tax Percentage Depletion - Deduction     | CAEE    | 127           | 0          | 0            | 0            | 32           | 82           | 12         | 0         |
| 4099300              | 120105              | Willow Wind Account Receivable           | WA      | 0             | 0          | 0            | 0            | 0            | 0            | 0          | 0         |
| 4099300              | 205025              | PMI - Fuel Cost Adjustment               | JBE     | (14)          | (1)        | (10)         | (3)          | (0)          | (0)          | (0)        | (0)       |
| 4099300              | 205200              | Coal M&S Inventory Write-Off             | CAEE    | (953)         | 0          | 0            | 0            | (241)        | (620)        | (90)       | (3)       |
| 4099300              | 205411              | PMISEC 263A Adjustment                   | JBE     | (443)         | (20)       | (320)        | (100)        | (1)          | (2)          | (0)        | (0)       |
| 4099300              | 210000              | PREPAID IBEW 57 MEDICAL                  | SO      | 0             | 0          | 0            | 0            | 0            | 0            | 0          | 0         |
| 4099300              | 210100              | Prepaid Taxes-OR PUC                     | OR      | 14            | 0          | 14           | 0            | 0            | 0            | 0          | 0         |
| 4099300              | 210105              | Self Insured Health Benefit              | SO      | 0             | 0          | 0            | 0            | 0            | 0            | 0          | 0         |
| 4099300              | 210110              | Prepaid Taxes-WA UTC                     | WA      | 0             | 0          | 0            | 0            | 0            | 0            | 0          | 0         |
| 4099300              | 210120              | Prepaid Taxes-UT PUC                     | UT      | 52            | 0          | 0            | 0            | 0            | 52           | 0          | 0         |
| 4099300              | 210130              | Prepaid Taxes-ID PUC                     | IDU     | 4             | 0          | 0            | 0            | 0            | 0            | 4          | 0         |
| 4099300              | 210140              | Prepaid Taxes-WY PSC                     | WYP     | 0             | 0          | 0            | 0            | 0            | 0            | 0          | 0         |
| 4099300              | 210150              | Prepaid Taxes-CA Property Taxes-GPS allo | GPS     | 0             | 0          | 0            | 0            | 0            | 0            | 0          | 0         |



Schedule M (Actuals)  
 Twelve Months Ending - December 2015  
 Allocation Method - Factor West Control Area  
 (Allocated in Thousands)

| FERC Account | FERC Secondary Acct | JARS Reg Alloc Fctr                      | Total | Calif    | Oregon  | Wash    | Wyoming | Utah    | Idaho    | FERC    | Other   |
|--------------|---------------------|--|-------|----------|---------|---------|---------|---------|----------|---------|---------|
| 4099300      | 210160              | Prepaid Taxes-OR Property Taxes-GPS allo | GPS   |          | 0       | 0       | 0       | 0       | 0        | 0       | 0       |
| 4099300      | 210180              | OTHER PREPAIDS                           | SO    | 1,400    | 28      | 329     | 94      | 209     | 653      | 85      | 2       |
| 4099300      | 210185              | Prepaid Aircraft Maintenance Costs       | SG    | (11)     | (0)     | (3)     | (1)     | (2)     | (5)      | (1)     | (0)     |
| 4099300      | 210190              | Prepaid Water Rights                     | CAGE  | 154      | 0       | 0       | 0       | 35      | 105      | 14      | 0       |
| 4099300      | 210195              | Prepaid Surety Bond Costs                | SO    | 0        | 0       | 0       | 0       | 0       | 0        | 0       | 0       |
| 4099300      | 210200              | Prepaid Taxes-property taxes             | GPS   | 0        | 0       | 0       | 0       | 0       | 0        | 0       | 0       |
| 4099300      | 287396              | Regulatory Liabilities - Interim Provisi | OTHER | 0        | 0       | 0       | 0       | 0       | 0        | 0       | 0       |
| 4099300      | 287616              | Regulatory Assets - Interim Provisions   | OTHER | 0        | 0       | 0       | 0       | 0       | 0        | 0       | 0       |
| 4099300      | 305100              | Amort of Projects-Klamath Engineering    | CAGW  | 0        | 0       | 0       | 0       | 0       | 0        | 0       | 0       |
| 4099300      | 310102              | Fixed Asset-Book/Tax - JGC               | CAEE  | 0        | 0       | 0       | 0       | 0       | 0        | 0       | 0       |
| 4099300      | 320210              | Research & Exper. Sec. 174 Amort.        | SO    | 0        | 0       | 0       | 0       | 0       | 0        | 0       | 0       |
| 4099300      | 320290              | LT Prepaid IBEW 57 Pension Contribution  | OTHER | 262      | 0       | 0       | 0       | 0       | 0        | 0       | 262     |
| 4099300      | 320291              | Prepaid IBEW 57 Pension Contribution - C | OTHER | (4,200)  | 0       | 0       | 0       | 0       | 0        | 0       | (4,200) |
| 4099300      | 415110              | Def Reg Asset-Transmission Srvc Deposit  | SG    | 120      | 2       | 30      | 10      | 18      | 52       | 7       | 0       |
| 4099300      | 415120              | DEFERRED REG ASSET - FOOTE CREEK CONTRAC | CAGE  | 17       | 0       | 0       | 0       | 4       | 12       | 2       | 0       |
| 4099300      | 415300              | Hazardous Waste Clean-up Costs           | SO    | 4,625    | 91      | 1,088   | 309     | 690     | 2,159    | 281     | 6       |
| 4099300      | 415301              | Hazardous Waste Clean-up Costs-WA        | WA    | 0        | 0       | 0       | 0       | 0       | 0        | 0       | 0       |
| 4099300      | 415410              | Reg Asset - Energy West Mining           | CAEE  | 15,437   | 0       | 0       | 0       | 3,902   | 10,040   | 1,455   | 41      |
| 4099300      | 415411              | ContraRA DeerCreekAband CA               | CA    | (1,992)  | (1,992) | 0       | 0       | 0       | 0        | 0       | 0       |
| 4099300      | 415412              | ContraRA DeerCreekAband ID               | IDU   | (25)     | 0       | 0       | 0       | 0       | (25)     | 0       | 0       |
| 4099300      | 415413              | ContraRA DeerCreekAband OR               | OR    | (3,086)  | 0       | (3,086) | 0       | 0       | 0        | 0       | 0       |
| 4099300      | 415414              | ContraRA DeerCreekAband UT               | UT    | (924)    | 0       | 0       | 0       | (924)   | 0        | 0       | 0       |
| 4099300      | 415416              | ContraRA DeerCreekAband WY               | WYU   | (376)    | 0       | 0       | 0       | (376)   | 0        | 0       | 0       |
| 4099300      | 415417              | Contra RA UMWA Pension CA                | OTHER | (1,743)  | 0       | 0       | 0       | 0       | 0        | 0       | (1,743) |
| 4099300      | 415418              | Contra RA UMWA Pension ID                | OTHER | 0        | 0       | 0       | 0       | 0       | 0        | 0       | 0       |
| 4099300      | 415419              | Contra RA UMWA Pension OR                | OTHER | 0        | 0       | 0       | 0       | 0       | 0        | 0       | 0       |
| 4099300      | 415420              | Contra RA UMWA Pension UT                | OTHER | 0        | 0       | 0       | 0       | 0       | 0        | 0       | 0       |
| 4099300      | 415422              | Contra RA UMWA Pension WY                | OTHER | 0        | 0       | 0       | 0       | 0       | 0        | 0       | 0       |
| 4099300      | 415501              | Cholla Plt Transact Costs- APS Amort - I | IDU   | 33       | 0       | 0       | 0       | 0       | 0        | 33      | 0       |
| 4099300      | 415502              | Cholla Plt Transact Costs- APS Amort - O | OR    | 54       | 0       | 54      | 0       | 0       | 0        | 0       | 0       |
| 4099300      | 415545              | Reg Asset - WA Merwin Project            | OTHER | 163      | 0       | 0       | 0       | 0       | 0        | 0       | 163     |
| 4099300      | 415585              | Reg Asset - OR Sch 203 - Black Cap       | OTHER | (12)     | 0       | 0       | 0       | 0       | 0        | 0       | (12)    |
| 4099300      | 415655              | CA GHG Allowance                         | OTHER | 797      | 0       | 0       | 0       | 0       | 0        | 0       | 797     |
| 4099300      | 415675              | Reg Asset - UT - Deferred Stock Redempti | OTHER | (83)     | 0       | 0       | 0       | 0       | 0        | 0       | (83)    |
| 4099300      | 415676              | Reg Asset - WY - Deferred Stock Redempti | OTHER | (28)     | 0       | 0       | 0       | 0       | 0        | 0       | (28)    |
| 4099300      | 415677              | Reg Asset - Pref Stock Redemp Loss WA    | OTHER | 109      | 0       | 0       | 0       | 0       | 0        | 0       | 109     |
| 4099300      | 415680              | Deferred Intervenor Funding Grants-OR    | OR    | 373      | 0       | 373     | 0       | 0       | 0        | 0       | 0       |
| 4099300      | 415700              | Reg Liability BPA balancing accounts-OR  | OTHER | 0        | 0       | 0       | 0       | 0       | 0        | 0       | 0       |
| 4099300      | 415701              | CA Deferred Intervenor Funding           | CA    | 0        | 0       | 0       | 0       | 0       | 0        | 0       | 0       |
| 4099300      | 415703              | Goodnoe Hills Liquidation Damages - WY   | WYP   | 0        | 0       | 0       | 0       | 0       | 0        | 0       | 0       |
| 4099300      | 415705              | Reg Liability - Tax Revenue Adjustment - | WYP   | 0        | 0       | 0       | 0       | 0       | 0        | 0       | 0       |
| 4099300      | 415750              | Reg Assets BPA balancing accounts-IDU    | OTHER | 0        | 0       | 0       | 0       | 0       | 0        | 0       | 0       |
| 4099300      | 415801              | RTO Grid West N/R Allowance              | CAGW  | 0        | 0       | 0       | 0       | 0       | 0        | 0       | 0       |
| 4099300      | 415803              | RTO Grid West N/R Allowance w/o WA       | WA    | 0        | 0       | 0       | 0       | 0       | 0        | 0       | 0       |
| 4099300      | 415804              | OR RTO Grid West N/R                     | OR    | 0        | 0       | 0       | 0       | 0       | 0        | 0       | 0       |
| 4099300      | 415815              | Insurance Reserve                        | SO    | (22,856) | (450)   | (5,379) | (1,528) | (3,410) | (10,667) | (1,391) | (31)    |
| 4099300      | 415821              | Contra Pension Reg Asset MMT & CTG WY    | WYP   | 0        | 0       | 0       | 0       | 0       | 0        | 0       | 0       |



Schedule M (Actuals)  
 Twelve Months Ending - December 2015  
 Allocation Method - Factor West Control Area  
 (Allocated in Thousands)

| FERC Account | FERC Secondary Acct | JARS Reg Alloc Fctr                      | Total    | Calif | Oregon | Wash | Wyoming | Utah  | Idaho | FERC | Other    |
|--------------|---------------------|--|----------|-------|--------|------|---------|-------|-------|------|----------|
| 4099300      | 415845              | Reg Asset - OR Sch 94 Distribution Safet | 369      | 0     | 0      | 0    | 0       | 0     | 0     | 0    | 369      |
| 4099300      | 415850              | Unrecovered Plant Powerdale              |          | 0     | 0      | 0    | 0       | 0     | 0     | 0    | 0        |
| 4099300      | 415851              | Powerdale Hydro Decom Reg Asset - CA     |          | 0     | 0      | 0    | 0       | 0     | 0     | 0    | 0        |
| 4099300      | 415852              | Powerdale Decommissioning Reg Asset - ID |          | 0     | 0      | 0    | 0       | 0     | 0     | 0    | 0        |
| 4099300      | 415853              | Powerdale Decommissioning Reg Asset - OR |          | 0     | 0      | 0    | 0       | 0     | 0     | 0    | 0        |
| 4099300      | 415854              | Powerdale Decommissioning Reg Asset - WA |          | 0     | 0      | 0    | 0       | 0     | 0     | 0    | 0        |
| 4099300      | 415855              | Ca - January 2010 Storm Costs            |          | 0     | 0      | 0    | 0       | 0     | 0     | 0    | 0        |
| 4099300      | 415856              | Powerdale Decommissioning Reg Asset - WY |          | 0     | 0      | 0    | 0       | 0     | 0     | 0    | 0        |
| 4099300      | 415857              | ID - Deferred Overburden Costs           |          | 0     | 0      | 0    | 0       | 0     | 0     | 0    | 0        |
| 4099300      | 415858              | WY - Deferred Overburden Costs           |          | 0     | 0      | 0    | 0       | 0     | 0     | 0    | 0        |
| 4099300      | 415859              | WY - Deferred Advertising Costs          |          | 0     | 0      | 0    | 0       | 0     | 0     | 0    | 0        |
| 4099300      | 415862              | Reg Asset - CA Mobile Home Park Conversi | 2        | 0     | 0      | 0    | 0       | 0     | 0     | 0    | 2        |
| 4099300      | 415863              | Reg Asset - UT Subscriber Solar Program  | 22       | 0     | 0      | 0    | 0       | 22    | 0     | 0    | 0        |
| 4099300      | 415865              | Reg Asset - Utah MPA                     |          | 0     | 0      | 0    | 0       | 0     | 0     | 0    | 0        |
| 4099300      | 415866              | Reg Asset - OR Solar Feed-in Tariff      | 4,437    | 0     | 0      | 0    | 0       | 0     | 0     | 0    | 4,437    |
| 4099300      | 415869              | Reg Asset - CA Deferred Net Power Costs  | (3,405)  | 0     | 0      | 0    | 0       | 0     | 0     | 0    | (3,405)  |
| 4099300      | 415870              | CA Def Excess NPC                        | 2,706    | 2,706 | 0      | 0    | 0       | 0     | 0     | 0    | 0        |
| 4099300      | 415874              | Deferred Excess Net Power Costs - WY 08  | 11,929   | 0     | 0      | 0    | 0       | 0     | 0     | 0    | 11,929   |
| 4099300      | 415875              | Deferred Excess Net Power Costs - UT     | 19,837   | 0     | 0      | 0    | 0       | 0     | 0     | 0    | 19,837   |
| 4099300      | 415876              | Deferred Excess Net Power Costs - OR     |          | 0     | 0      | 0    | 0       | 0     | 0     | 0    | 0        |
| 4099300      | 415878              | Reg Asset - CA Deferred Net Power Costs  | (35)     | 0     | 0      | 0    | 0       | (35)  | 0     | 0    | 0        |
| 4099300      | 415879              | Reg Asset - WY Liquidation Damages N2    | (6)      | 0     | 0      | 0    | (6)     | 0     | 0     | 0    | 0        |
| 4099300      | 415880              | UT Def Independent Evaluation Fee        | 62       | 0     | 0      | 0    | 0       | 62    | 0     | 0    | 0        |
| 4099300      | 415882              | Deferral of Renewable Energy Credit - WA | 97       | 0     | 0      | 0    | 0       | 0     | 0     | 0    | 97       |
| 4099300      | 415884              | Reg Asset - Current Reclass - Other      |          | 0     | 0      | 0    | 0       | 0     | 0     | 0    | 0        |
| 4099300      | 415885              | Reg Asset - Noncurrent Reclass - Other   | (62)     | 0     | 0      | 0    | 0       | 0     | 0     | 0    | (62)     |
| 4099300      | 415886              | Reg Asset - ID Deferred Excess Net Power | (19,801) | 0     | 0      | 0    | 0       | 0     | 0     | 0    | (19,801) |
| 4099300      | 415888              | Reg Asset - UT Deferred Excess Net Power | (42,493) | 0     | 0      | 0    | 0       | 0     | 0     | 0    | (42,493) |
| 4099300      | 415892              | Deferred Excess Net Power Costs - ID 09  | 16,592   | 0     | 0      | 0    | 0       | 0     | 0     | 0    | 16,592   |
| 4099300      | 415893              | OR - MEHC Transition Service Costs       |          | 0     | 0      | 0    | 0       | 0     | 0     | 0    | 0        |
| 4099300      | 415894              | Reg Asset - REC Sales Deferral - CA - No | 49       | 0     | 0      | 0    | 0       | 0     | 0     | 0    | 49       |
| 4099300      | 415896              | WA - Chehalis Plant Revenue Requirement  |          | 0     | 0      | 0    | 0       | 0     | 0     | 0    | 0        |
| 4099300      | 415897              | Reg Asset MEHC Transition Service Costs  |          | 0     | 0      | 0    | 0       | 0     | 0     | 0    | 0        |
| 4099300      | 415898              | Deferred Coal Costs - Naughton Contract  |          | 0     | 0      | 0    | 0       | 0     | 0     | 0    | 0        |
| 4099300      | 415900              | OR SB 408 Recovery                       |          | 0     | 0      | 0    | 0       | 0     | 0     | 0    | 0        |
| 4099300      | 415901              | Reg Asset - WY Deferred Excess Net Power | (21,673) | 0     | 0      | 0    | 0       | 0     | 0     | 0    | (21,673) |
| 4099300      | 415903              | Reg Asset - REC Sales Deferral - WA      | (1,844)  | 0     | 0      | 0    | 0       | 0     | 0     | 0    | (1,844)  |
| 4099300      | 415904              | Reg Asset - WY REC's in Rates - Current  | (2,198)  | 0     | 0      | 0    | 0       | 0     | 0     | 0    | (2,198)  |
| 4099300      | 415905              | Reg Asset - OR REC's in Rates - Current  |          | 0     | 0      | 0    | 0       | 0     | 0     | 0    | 0        |
| 4099300      | 415906              | Reg Asset - REC Sales Deferral - OR - No |          | 0     | 0      | 0    | 0       | 0     | 0     | 0    | 0        |
| 4099300      | 415907              | Reg Asset - CA Solar Feed-in Tariff - Cu |          | 0     | 0      | 0    | 0       | 0     | 0     | 0    | 0        |
| 4099300      | 415908              | Reg Asset - OR Solar Feed-In Tariff - Cu | (4,122)  | 0     | 0      | 0    | 0       | 0     | 0     | 0    | (4,122)  |
| 4099300      | 415910              | Reg Asset - Naughton Unit #3 Costs       |          | 0     | 0      | 0    | 0       | 0     | 0     | 0    | 0        |
| 4099300      | 415917              | Reg Asset - Naughton Unit #3 Costs - CA  | (51)     | 0     | 0      | 0    | 0       | 0     | 0     | 0    | (51)     |
| 4099300      | 415920              | Reg Asset - Depreciation Increase - ID   | 1,669    | 0     | 0      | 0    | 0       | 0     | 1,669 | 0    | 0        |
| 4099300      | 415921              | Reg Asset - Depreciation Increase - UT   | (128)    | 0     | 0      | 0    | 0       | (128) | 0     | 0    | 0        |
| 4099300      | 415922              | Reg Asset - Depreciation Increase - WY   | (442)    | 0     | 0      | 0    | (442)   | 0     | 0     | 0    | 0        |



Schedule M (Actuals)  
 Twelve Months Ending - December 2015  
 Allocation Method - Factor West Control Area  
 (Allocated in Thousands)

| FERC Account | FERC Secondary Acct | JARS Reg Alloc Fctr                       | Total   | Calif | Oregon | Wash  | Wyoming | Utah  | Idaho | FERC | Other   |
|--------------|---------------------|---|---------|-------|--------|-------|---------|-------|-------|------|---------|
| 4099300      | 415923              | Reg Asset - Carbon Unrecovered Plant - I  | 287     | 0     | 0      | 0     | 0       | 0     | 287   | 0    | 0       |
| 4099300      | 415924              | Reg Asset - Carbon Unrecovered Plant - U  | 2,624   | 0     | 0      | 0     | 0       | 2,624 | 0     | 0    | 0       |
| 4099300      | 415925              | Reg Asset - Carbon Unrecovered Plant - W  | 461     | 0     | 0      | 0     | 461     | 0     | 0     | 0    | 0       |
| 4099300      | 415930              | Reg Asset - Carbon Decommissioning - ID   | 0       | 0     | 0      | 0     | 0       | 0     | 0     | 0    | 0       |
| 4099300      | 415931              | Reg Asset - Carbon Decommissioning - UT   | 0       | 0     | 0      | 0     | 0       | 0     | 0     | 0    | 0       |
| 4099300      | 415932              | Reg Asset - Carbon Decommissioning - WY   | 0       | 0     | 0      | 0     | 0       | 0     | 0     | 0    | 0       |
| 4099300      | 415933              | Reg Liability - Contra - Carbon Decommiss | 281     | 0     | 0      | 0     | 0       | 0     | 281   | 0    | 0       |
| 4099300      | 415934              | Reg Liability - Contra - Carbon Decommiss | 2,282   | 0     | 0      | 0     | 0       | 2,282 | 0     | 0    | 0       |
| 4099300      | 415935              | Reg Liability - Contra - Carbon Decommiss | 216     | 0     | 0      | 0     | 216     | 0     | 0     | 0    | 0       |
| 4099300      | 425100              | Deferred Regulatory Expense-IDU           | (12)    | 0     | 0      | 0     | 0       | 0     | (12)  | 0    | 0       |
| 4099300      | 425102              | Reg Asset - CA GreenHouse Gas Allowance   | (5,111) | 0     | 0      | 0     | 0       | 0     | 0     | 0    | (5,111) |
| 4099300      | 425103              | Reg Asset - Other Regulatory Assets - Cu  | 0       | 0     | 0      | 0     | 0       | 0     | 0     | 0    | 0       |
| 4099300      | 425104              | Reg Asset - OR Asset Sale Gain Giveback   | (142)   | 0     | 0      | 0     | 0       | 0     | 0     | 0    | (142)   |
| 4099300      | 425205              | Misc Def Dr-Prop Damage Repairs           | 0       | 0     | 0      | 0     | 0       | 0     | 0     | 0    | 0       |
| 4099300      | 425210              | Amort of Debt Disc & Exp                  | 0       | 0     | 0      | 0     | 0       | 0     | 0     | 0    | 0       |
| 4099300      | 425215              | Unearned Joint Use Pole Contact Revenue   | 51      | 2     | 13     | 3     | 6       | 24    | 2     | 0    | 0       |
| 4099300      | 425225              | Duke/Hermiston Contract Renegotiation     | 0       | 0     | 0      | 0     | 0       | 0     | 0     | 0    | 0       |
| 4099300      | 425295              | BPA Conservation Rate Credit              | 0       | 0     | 0      | 0     | 0       | 0     | 0     | 0    | 0       |
| 4099300      | 425380              | Idaho Customer Balancing Account          | 0       | 0     | 0      | 0     | 0       | 0     | 0     | 0    | 0       |
| 4099300      | 425400              | UT Kalamath Relicensing Costs             | (3,000) | 0     | 0      | 0     | 0       | 0     | 0     | 0    | (3,000) |
| 4099300      | 425700              | Trojan Special Assessment -DOE-IRS        | 0       | 0     | 0      | 0     | 0       | 0     | 0     | 0    | 0       |
| 4099300      | 425800              | Allowance for Doubtful A/C-Grid West W/O  | 0       | 0     | 0      | 0     | 0       | 0     | 0     | 0    | 0       |
| 4099300      | 430100              | Customer Service / Weatherization         | 0       | 0     | 0      | 0     | 0       | 0     | 0     | 0    | 0       |
| 4099300      | 430110              | Reg Asset balance reclass                 | 19,513  | 385   | 4,592  | 1,304 | 2,911   | 9,107 | 1,188 | 27   | 0       |
| 4099300      | 430111              | Reg Asset - SB 1149 Balance Reclass       | 0       | 0     | 0      | 0     | 0       | 0     | 0     | 0    | 0       |
| 4099300      | 430112              | Reg Asset - Other - Balance Reclass       | (770)   | 0     | 0      | 0     | 0       | 0     | 0     | 0    | (770)   |
| 4099300      | 430113              | Reg Asset - Def NPC Balance Reclass       | 0       | 0     | 0      | 0     | 0       | 0     | 0     | 0    | 0       |
| 4099300      | 505100              | Energy West Accrued Liabilities           | (646)   | 0     | 0      | 0     | (163)   | (420) | (61)  | (2)  | 0       |
| 4099300      | 505115              | Sales & Use Tax Accrual                   | 0       | 0     | 0      | 0     | 0       | 0     | 0     | 0    | 0       |
| 4099300      | 505125              | Accrued Royalties                         | 0       | 0     | 0      | 0     | 0       | 0     | 0     | 0    | 0       |
| 4099300      | 505140              | Purchase Card Trans Provision             | 0       | 0     | 0      | 0     | 0       | 0     | 0     | 0    | 0       |
| 4099300      | 505170              | West Valley Contract Termination Fee Acc  | 0       | 0     | 0      | 0     | 0       | 0     | 0     | 0    | 0       |
| 4099300      | 505400              | Bonus Liability                           | 0       | 0     | 0      | 0     | 0       | 0     | 0     | 0    | 0       |
| 4099300      | 505510              | Vacation Accrual - PMI                    | (72)    | (3)   | (52)   | (16)  | (0)     | (0)   | (0)   | (0)  | 0       |
| 4099300      | 505520              | PMI Bonus Accrual                         | 0       | 0     | 0      | 0     | 0       | 0     | 0     | 0    | 0       |
| 4099300      | 505600              | IGC Vacation Accrual                      | 0       | 0     | 0      | 0     | 0       | 0     | 0     | 0    | 0       |
| 4099300      | 605101              | Trojan Decommissioning Costs - WA         | 0       | 0     | 0      | 0     | 0       | 0     | 0     | 0    | 0       |
| 4099300      | 605102              | Trojan Decommissioning Costs - OR         | 0       | 0     | 0      | 0     | 0       | 0     | 0     | 0    | 0       |
| 4099300      | 605103              | ARO/Reg Diff - Trojan - WA                | (8)     | 0     | 0      | (8)   | 0       | 0     | 0     | 0    | 0       |
| 4099300      | 605710              | Reverse Accrued Final Reclamation         | 0       | 0     | 0      | 0     | 0       | 0     | 0     | 0    | 0       |
| 4099300      | 610000              | PMI Coal Mine Development                 | 0       | 0     | 0      | 0     | 0       | 0     | 0     | 0    | 0       |
| 4099300      | 610100              | PMIDEVT COST AMORT                        | (376)   | (17)  | (272)  | (85)  | (1)     | (1)   | (0)   | (0)  | 0       |
| 4099300      | 6101001             | AMORT NOPAS 99-00 RAR                     | 51      | 1     | 12     | 3     | 8       | 24    | 3     | 0    | 0       |
| 4099300      | 610110              | Ptax NOPAS                                | 0       | 0     | 0      | 0     | 0       | 0     | 0     | 0    | 0       |
| 4099300      | 610111              | Bridger Coal Company Gain/Loss on Assets  | (917)   | (41)  | (663)  | (208) | (1)     | (3)   | (0)   | (0)  | 0       |
| 4099300      | 610114              | PMI EITF Pre Stripping Costs              | (1,244) | (55)  | (900)  | (282) | (2)     | (5)   | (1)   | (0)  | 0       |
| 4099300      | 610130              | 781 Shopping Incentive_OR                 | 0       | 0     | 0      | 0     | 0       | 0     | 0     | 0    | 0       |



Schedule M (Actuals)  
 Twelve Months Ending - December 2015  
 Allocation Method - Factor West Control Area  
 (Allocated in Thousands)

| FERC Account | FERC Secondary Acct | JARS Reg Alloc Fctr                      | Total  | Calif | Oregon | Wash | Wyoming | Utah  | Idaho | FERC | Other |
|--------------|---------------------|--|--------|-------|--------|------|---------|-------|-------|------|-------|
| 4099300      | 610135              | SB1149 Costs_OR OTHER                    |        |       | 0      | 0    | 0       | 0     | 0     | 0    | 0     |
| 4099300      | 610140              | OR Rate Refunds                          |        |       | 0      | 0    | 0       | 0     | 0     | 0    | 0     |
| 4099300      | 610141              | WA Rate Refunds                          |        |       | 0      | 0    | 0       | 0     | 0     | 0    | 0     |
| 4099300      | 610142              | Reg. Liability - UT Home Energy Lifeline | 1,232  |       | 0      | 0    | 0       | 0     | 1,232 | 0    | 0     |
| 4099300      | 610143              | REG LIABILITY - WA LOW ENERGY PROGRAM    |        |       | 0      | 0    | 0       | 0     | 0     | 0    | 0     |
| 4099300      | 610145              | Reg Liab-OR Balance Consol               |        |       | 0      | 0    | 0       | 0     | 0     | 0    | 0     |
| 4099300      | 610146              | OR Reg Asset/Liability Consolidation     | 17     |       | 0      | 17   | 0       | 0     | 0     | 0    | 0     |
| 4099300      | 610148              | Reg Liability - Def NPC Balance Reclass  |        |       | 0      | 0    | 0       | 0     | 0     | 0    | 0     |
| 4099300      | 610149              | Reg Liability - SB 1149 Balance Reclass  |        |       | 0      | 0    | 0       | 0     | 0     | 0    | 0     |
| 4099300      | 705200              | Oregon Gain on Sale of Halsey-OR         |        |       | 0      | 0    | 0       | 0     | 0     | 0    | 0     |
| 4099300      | 705210              | Property Insurance(Injuries & Damages)   |        |       | 0      | 0    | 0       | 0     | 0     | 0    | 0     |
| 4099300      | 705232              | CA West Valley Lease Reduction           |        |       | 0      | 0    | 0       | 0     | 0     | 0    | 0     |
| 4099300      | 705233              | West Valley Lease Reduction - ID         |        |       | 0      | 0    | 0       | 0     | 0     | 0    | 0     |
| 4099300      | 705234              | West Valley Lease Reduction - WY         |        |       | 0      | 0    | 0       | 0     | 0     | 0    | 0     |
| 4099300      | 705235              | UT West Valley Lease Reduction           |        |       | 0      | 0    | 0       | 0     | 0     | 0    | 0     |
| 4099300      | 705250              | A&G Credit - WA                          |        |       | 0      | 0    | 0       | 0     | 0     | 0    | 0     |
| 4099300      | 705251              | A&G Credit-OR                            |        |       | 0      | 0    | 0       | 0     | 0     | 0    | 0     |
| 4099300      | 705252              | A&G Credit-CA                            |        |       | 0      | 0    | 0       | 0     | 0     | 0    | 0     |
| 4099300      | 705253              | A&G Credit - ID                          |        |       | 0      | 0    | 0       | 0     | 0     | 0    | 0     |
| 4099300      | 705254              | A&G Credit - WY                          |        |       | 0      | 0    | 0       | 0     | 0     | 0    | 0     |
| 4099300      | 705261              | Reg Liability - Sale of Renewable Energy | (33)   |       | 0      | 0    | 0       | 0     | 0     | 0    | (33)  |
| 4099300      | 705265              | Reg Liab - OR Energy Conservation Charge | 288    |       | 0      | 288  | 0       | 0     | 0     | 0    | 0     |
| 4099300      | 705300              | Reg. Liability - Deferred Benefit Arch S |        |       | 0      | 0    | 0       | 0     | 0     | 0    | 0     |
| 4099300      | 705305              | Reg Liability-CA Gain on Sale of Asset   |        |       | 0      | 0    | 0       | 0     | 0     | 0    | 0     |
| 4099300      | 705310              | Reg Liability-UT Gain on Sale of Asset   |        |       | 0      | 0    | 0       | 0     | 0     | 0    | 0     |
| 4099300      | 705320              | Reg Liability-ID Gain on Sale of Asset   |        |       | 0      | 0    | 0       | 0     | 0     | 0    | 0     |
| 4099300      | 705330              | Reg Liability-WY Gain on Sale of Asset   |        |       | 0      | 0    | 0       | 0     | 0     | 0    | 0     |
| 4099300      | 705337              | Reg Liability - Sale of Renewable Energy |        |       | 0      | 0    | 0       | 0     | 0     | 0    | 0     |
| 4099300      | 705454              | Reg Liability - UT Property Insurance Re | (814)  |       | 0      | 0    | 0       | 0     | (814) | 0    | 0     |
| 4099300      | 705534              | Regulatory Liability - OR Asset Sale Gai |        |       | 0      | 0    | 0       | 0     | 0     | 0    | 0     |
| 4099300      | 705537              | Regulatory Liability - Other Reg Liabll  | 871    |       | 0      | 0    | 0       | 0     | 0     | 0    | 871   |
| 4099300      | 705700              | Reg Liability - Current Reclass - Other  |        |       | 0      | 0    | 0       | 0     | 0     | 0    | 0     |
| 4099300      | 705755              | Reg Liability - Non current Reclass - Ot | 62     |       | 0      | 0    | 0       | 0     | 0     | 0    | 62    |
| 4099300      | 715050              | Microsoft Software License Liability     |        |       | 0      | 0    | 0       | 0     | 0     | 0    | 0     |
| 4099300      | 715100              | University of WY Contract Amort.         |        |       | 0      | 0    | 0       | 0     | 0     | 0    | 0     |
| 4099300      | 715350              | Misc Deferred Credits                    |        |       | 0      | 0    | 0       | 0     | 0     | 0    | 0     |
| 4099300      | 715800              | Redding Renegotiated Contract            | 550    | 24    | 402    | 124  | 0       | 0     | 0     | 0    | 0     |
| 4099300      | 720100              | FAS 106 Accruals                         |        |       | 0      | 0    | 0       | 0     | 0     | 0    | 0     |
| 4099300      | 720200              | Deferred Comp Plan Benefits-PPL          | 51     | 1     | 12     | 3    | 8       | 24    | 3     | 0    | 0     |
| 4099300      | 720300              | PENSION / RETIREMENT ACCRUAL - CASH BASI |        |       | 0      | 0    | 0       | 0     | 0     | 0    | 0     |
| 4099300      | 720400              | SUPPL. EXEC. RETIREMENT PLAN (SERP)      |        |       | 0      | 0    | 0       | 0     | 0     | 0    | 0     |
| 4099300      | 720500              | Severance Accrual                        | (103)  | (2)   | (24)   | (7)  | (15)    | (48)  | (6)   | (0)  | 0     |
| 4099300      | 720550              | Accrued CIC Severence                    |        |       | 0      | 0    | 0       | 0     | 0     | 0    | 0     |
| 4099300      | 740100              | Post Merger Loss-Reacquired Debt         |        |       | 0      | 0    | 0       | 0     | 0     | 0    | 0     |
| 4099300      | 910240              | 190LEGAL RESERVE                         |        |       | 0      | 0    | 0       | 0     | 0     | 0    | 0     |
| 4099300      | 910530              | Injuries and Damages Reserve             | 12,082 | 238   | 2,843  | 808  | 1,802   | 5,639 | 735   | 17   | 0     |
| 4099300      | 910560              | 283SMUD REVENUE IMPUTATION-UT REG LIAB   |        |       | 0      | 0    | 0       | 0     | 0     | 0    | 0     |



Schedule M (Actuals)  
 Twelve Months Ending - December 2015  
 Allocation Method - Factor West Control Area  
 (Allocated in Thousands)

| FERC Account         | FERC Secondary Acct |                                     | JARS Reg Alloc Fctr | Total            | Calif         | Oregon         | Wash           | Wyoming        | Utah           | Idaho          | FERC         | Other           |
|----------------------|---------------------|-------------------------------------|---------------------|------------------|---------------|----------------|----------------|----------------|----------------|----------------|--------------|-----------------|
| 4099300              | 910905              | PMI Underground Mine Cost Depletion | JBE                 |                  | 0             | 0              | 0              | 0              | 0              | 0              | 0            | 0               |
| 4099300              | 910925              | CA Refund                           | OTHER               |                  | 0             | 0              | 0              | 0              | 0              | 0              | 0            | 0               |
| 4099300              | 920110              | PMI WY Extraction Tax               | JBE                 |                  | 0             | 0              | 0              | 0              | 0              | 0              | 0            | 0               |
| <b>4099300 Total</b> |                     |                                     |                     | <b>1,354,531</b> | <b>28,627</b> | <b>365,350</b> | <b>89,012</b>  | <b>200,908</b> | <b>621,382</b> | <b>79,071</b>  | <b>3,511</b> | <b>(55,193)</b> |
| <b>Grand Total</b>   |                     |                                     |                     | <b>2,254,211</b> | <b>49,988</b> | <b>600,105</b> | <b>159,065</b> | <b>319,378</b> | <b>991,032</b> | <b>125,557</b> | <b>4,483</b> | <b>(17,261)</b> |

|                                    |  |  |  |           |         |           |          |          |           |          |         |          |
|------------------------------------|--|--|--|-----------|---------|-----------|----------|----------|-----------|----------|---------|----------|
| <b>Total Schedule M Additions</b>  |  |  |  | 883,208   | 21,092  | 230,258   | 68,628   | 116,060  | 362,722   | 45,570   | 945     | 37,933   |
| <b>Total Schedule M Deductions</b> |  |  |  | 1,371,003 | 28,895  | 369,847   | 90,437   | 203,319  | 628,310   | 79,986   | 3,539   | (55,193) |
| <b>Total Schedule M</b>            |  |  |  | (487,795) | (7,803) | (139,589) | (21,809) | (87,259) | (265,588) | (34,416) | (2,594) | 93,126   |



**Interest Expense & Renewable Energy Tax Credits**

Twelve Months Ending - December 2015

Allocation Method - Factor West Control Area

(Allocated in Thousands)

| Primary Account      | Secondary Account         | Alloc                                     | Total | Calif           | Oregon       | Wash            | Wyoming            | Utah            | Idaho           | FERC           | Other        |
|----------------------|---------------------------|---|-------|-----------------|--------------|-----------------|--------------------|-----------------|-----------------|----------------|--------------|
| 4091000              | INC TX UTIL OP INC 310310 | Renewable Electricity Production Tax Cre  | SG    | (0)             | (0)          | (0)             | (0)                | (0)             | (0)             | (0)            | 0            |
| 4091000              | INC TX UTIL OP INC 310312 | Mining Rescue Training Credit ~ Energy W  | CAEE  | (40,348)        | 0            | 0               | 0                  | (10,198)        | (26,241)        | (3,802)        | (107)        |
| 4091000              | INC TX UTIL OP INC 310313 | Mining Rescue Training Credit ~ PMI       | JBE   | (33)            | (1)          | (24)            | (8)                | (0)             | (0)             | (0)            | 0            |
| 4091000              | INC TX UTIL OP INC 310314 | HR Hiring Retention Tax Credit            | SO    | 0               | 0            | 0               | 0                  | 0               | 0               | 0              | 0            |
| 4091000              | INC TX UTIL OP INC 310315 | Investment Tax Credit - Solar Arrays      | CAGW  | (18,831)        | (819)        | (13,757)        | (4,255)            | 0               | 0               | 0              | 0            |
| 4091000              | INC TX UTIL OP INC 600600 | Fuel Tax Credit                           | SE    | (19)            | (0)          | (5)             | (1)                | (3)             | (8)             | (1)            | (0)          |
| 4091000              | INC TX UTIL OP INC 900900 | Foreign Tax Credit                        | SO    | (0)             | (0)          | (0)             | (0)                | (0)             | (0)             | (0)            | 0            |
| <b>4091000 Total</b> |                           |   |       | <b>(59,232)</b> | <b>(821)</b> | <b>(13,786)</b> | <b>(4,264.497)</b> | <b>(10,201)</b> | <b>(26,249)</b> | <b>(3,803)</b> | <b>(107)</b> |
| 4091100              | STATE INC TAX-ELEC 311311 | Utah Renewable Energy Production Tax Cre  | CAGE  | -               | 0            | 0               | 0                  | 0               | 0               | 0              | 0            |
| <b>4091100 Total</b> |                           |   |       | <b>-</b>        | <b>0</b>     | <b>0</b>        | <b>0</b>           | <b>0</b>        | <b>0</b>        | <b>0</b>       | <b>0</b>     |
| 4191000              | AFUDC - OTHER 0           | AFUDC - EQUITY                            | SNP   | (32,841)        | (563)        | (6,870)         | (1,972)            | (5,102)         | (16,223)        | (2,060)        | (49)         |
| <b>4191000 Total</b> |                           |   |       | <b>(32,841)</b> | <b>(563)</b> | <b>(6,870)</b>  | <b>(1,972)</b>     | <b>(5,102)</b>  | <b>(16,223)</b> | <b>(2,060)</b> | <b>(49)</b>  |
| 4270000              | INT ON LNG-TRM DBT 585001 | INTEREST EXPENSE - LONG-TERM DEBT - FMBS  | SNP   | 320,022         | 5,489        | 66,947          | 19,219             | 49,714          | 158,089         | 20,077         | 473          |
| 4270000              | INT ON LNG-TRM DBT 585002 | INTEREST EXPENSE - LONG-TERM DEBT - MTNS  | SNP   | 31,567          | 541          | 6,604           | 1,896              | 4,904           | 15,594          | 1,980          | 47           |
| 4270000              | INT ON LNG-TRM DBT 585004 | INTEREST EXPENSE - LT DEBT - PCRBS VARIA  | SNP   | 476             | 8            | 100             | 29                 | 74              | 235             | 30             | 1            |
| 4270000              | INT ON LNG-TRM DBT 585005 | INTEREST EXPENSE - LT DEBT - PCRBS FEES & | SNP   | 4,407           | 76           | 922             | 265                | 685             | 2,177           | 276            | 7            |
| <b>4270000 Total</b> |                           |   |       | <b>356,472</b>  | <b>6,114</b> | <b>74,573</b>   | <b>21,408</b>      | <b>55,376</b>   | <b>176,095</b>  | <b>22,364</b>  | <b>526</b>   |
| 4280000              | AMT DBT DISC & EXP 586160 | AMORTIZATION - DEBT DISCOUNT              | SNP   | 1,003           | 17           | 210             | 60                 | 156             | 495             | 63             | 1            |
| 4280000              | AMT DBT DISC & EXP 586170 | AMORTIZATION - DEBT ISSUANCE EXP          | SNP   | 3,086           | 53           | 646             | 185                | 479             | 1,524           | 194            | 5            |
| <b>4280000 Total</b> |                           |   |       | <b>4,089</b>    | <b>70</b>    | <b>855</b>      | <b>246</b>         | <b>635</b>      | <b>2,020</b>    | <b>257</b>     | <b>6</b>     |
| 4281000              | AMORTZN OF LOSS 586190    | AMORTIZATION - LOSS ON REQACQUIRED DEBT   | SNP   | 832             | 14           | 174             | 50                 | 129             | 411             | 52             | 1            |
| <b>4281000 Total</b> |                           |   |       | <b>832</b>      | <b>14</b>    | <b>174</b>      | <b>50</b>          | <b>129</b>      | <b>411</b>      | <b>52</b>      | <b>1</b>     |
| 4290000              | AMT PREM ON DEBT 586180   | AMORTIZATION - DEBT PREMIUM/GAIN          | SNP   | (11)            | (0)          | (2)             | (1)                | (2)             | (5)             | (1)            | (0)          |
| <b>4290000 Total</b> |                           |   |       | <b>(11)</b>     | <b>(0)</b>   | <b>(2)</b>      | <b>(1)</b>         | <b>(2)</b>      | <b>(5)</b>      | <b>(1)</b>     | <b>(0)</b>   |
| 4310000              | OTHER INTEREST EXP 0      | 4310000/0                                 | SNP   | 12,243          | 210          | 2,561           | 735                | 1,902           | 6,048           | 768            | 18           |
| <b>4310000 Total</b> |                           |   |       | <b>12,243</b>   | <b>210</b>   | <b>2,561</b>    | <b>735</b>         | <b>1,902</b>    | <b>6,048</b>    | <b>768</b>     | <b>18</b>    |
| 4313000              | INT EXP ON REG LIAB 0     | INTEREST EXPENSE ON REG LIABILITIES       | SNP   | 2,203           | 38           | 461             | 132                | 342             | 1,088           | 138            | 3            |
| <b>4313000 Total</b> |                           |   |       | <b>2,203</b>    | <b>38</b>    | <b>461</b>      | <b>132</b>         | <b>342</b>      | <b>1,088</b>    | <b>138</b>     | <b>3</b>     |
| 4320000              | AFUDC - BORROWED 585800   | INTEREST CAPITALIZED (SEE OTH INCOME)     | SNP   | (18,055)        | (310)        | (3,777)         | (1,084)            | (2,805)         | (8,919)         | (1,133)        | (27)         |
| 4320000              | AFUDC - BORROWED 585851   | Int Exp - AFUDC Calc                      | SNP   | (0)             | (0)          | (0)             | (0)                | (0)             | (0)             | (0)            | (0)          |
| 4320000              | AFUDC - BORROWED 585860   | INTEREST EXPENSE - AFUDC MANUAL ADJ       | SNP   | 464             | 8            | 97              | 28                 | 72              | 229             | 29             | 1            |
| <b>4320000 Total</b> |                           |   |       | <b>(17,591)</b> | <b>(302)</b> | <b>(3,680)</b>  | <b>(1,056)</b>     | <b>(2,733)</b>  | <b>(8,690)</b>  | <b>(1,104)</b> | <b>(26)</b>  |
| <b>Grand Total</b>   |                           |   |       | <b>266,164</b>  | <b>4,760</b> | <b>54,286</b>   | <b>15,277</b>      | <b>40,347</b>   | <b>134,494</b>  | <b>16,611</b>  | <b>373</b>   |







Deferred Income Tax Expense (Actuals)  
 Twelve Months Ending - December 2015  
 Allocation Method - Factor West Control Area  
 (Allocated in Thousands)

| FERC Account | FERC Secondary Acct | JARS Reg Alloc Fctr                       | Total    | Calif | Oregon  | Wash    | Wyoming | Utah     | Idaho   | FERC  | Other   |
|--------------|---------------------|---|----------|-------|---------|---------|---------|----------|---------|-------|---------|
| 4101000      | 100105              | 190FAS 109 DEF TAX LIAB WA-NUTIL          |          | 0     | 0       | 0       | 0       | 0        | 0       | 0     | 0       |
| 4101000      | 105101              | Capitalized Labor Cost for Powertax Inpu  |          | 0     | 0       | 0       | 0       | 0        | 0       | 0     | 0       |
| 4101000      | 105121              | 282PMI Book Depreciation                  |          | 0     | 0       | 0       | 0       | 0        | 0       | 0     | 0       |
| 4101000      | 105122              | Repair Deduction                          | 77,488   | 1,173 | 19,737  | 6,263   | 11,800  | 33,899   | 4,481   | 135   | 0       |
| 4101000      | 105125              | Tax Depreciation                          | 431,767  | 8,933 | 112,546 | 25,299  | 61,289  | 190,810  | 23,428  | 1,166 | 0       |
| 4101000      | 105126              | 282DIT PMIDepreciation-Tax                | 6,508    | 289   | 4,705   | 1,477   | 9       | 24       | 3       | 0     | 0       |
| 4101000      | 105137              | Capitalized Depreciation                  | 1,889    | 37    | 444     | 126     | 282     | 882      | 115     | 3     | 0       |
| 4101000      | 105141              | AFUDC Debt                                | 6,647    | 114   | 1,391   | 399     | 1,033   | 3,284    | 417     | 10    | 0       |
| 4101000      | 1051411             | AFUDC Equity                              | 12,409   | 213   | 2,596   | 745     | 1,928   | 6,130    | 779     | 18    | 1       |
| 4101000      | 105143              | 282Basis Intangible Difference            | 83       | 2     | 20      | 6       | 12      | 39       | 5       | 0     | 0       |
| 4101000      | 105147              | Sec 1031 Like Kind Exchange               |          | 0     | 0       | 0       | 0       | 0        | 0       | 0     | 0       |
| 4101000      | 105148              | Mine Safety Sec. 179E Election - PPW      |          | 0     | 0       | 0       | 0       | 0        | 0       | 0     | 0       |
| 4101000      | 105149              | Mine Safety Sec. 179E Election - PMI      | (0)      | (0)   | (0)     | (0)     | (0)     | (0)      | (0)     | (0)   | 0       |
| 4101000      | 105152              | Gain / (Loss) on Prop. Disposition        | (3,644)  | (72)  | (858)   | (244)   | (544)   | (1,701)  | (222)   | (5)   | 0       |
| 4101000      | 105153              | Contract Liability Basis Adjustment -Che  | 506      | 22    | 370     | 114     | 0       | 0        | 0       | 0     | 0       |
| 4101000      | 1051531             | Contract Liability Basis Adj Chehais      |          | 0     | 0       | 0       | 0       | 0        | 0       | 0     | 0       |
| 4101000      | 105165              | Coal Mine Development                     |          | 0     | 0       | 0       | 0       | 0        | 0       | 0     | 0       |
| 4101000      | 105170              | Coal Mine Extension                       |          | 0     | 0       | 0       | 0       | 0        | 0       | 0     | 0       |
| 4101000      | 105171              | PMI Coal Mine Extension Costs             | 915      | 41    | 661     | 208     | 1       | 3        | 0       | 0     | 0       |
| 4101000      | 105175              | Cost of Removal                           | 21,519   | 424   | 5,064   | 1,438   | 3,210   | 10,043   | 1,310   | 30    | 0       |
| 4101000      | 1052203             | Cholla SHL NOPA (Lease Amortization)      | 73       | 0     | 0       | 0       | 17      | 49       | 7       | 0     | 0       |
| 4101000      | 105470              | 282Book Gain/Loss on Land Sales           | (33,060) | (651) | (7,780) | (2,210) | (4,932) | (15,430) | (2,012) | (45)  | 0       |
| 4101000      | 110200              | IGC Tax Percentage Depletion Deduct       |          | 0     | 0       | 0       | 0       | 0        | 0       | 0     | 0       |
| 4101000      | 110205              | SRC Tax Percentage Depletion Deduct       | 48       | 0     | 0       | 0       | 12      | 31       | 5       | 0     | 0       |
| 4101000      | 1102051             | Tax Percentage Depletion - Deduction (BI) |          | 0     | 0       | 0       | 0       | 0        | 0       | 0     | 0       |
| 4101000      | 120105              | Willow Wind Account Receivable            |          | 0     | 0       | 0       | 0       | 0        | 0       | 0     | 0       |
| 4101000      | 205025              | PMI-Fuel Cost Adjustment                  | (5)      | (0)   | (4)     | (1)     | (0)     | (0)      | (0)     | (0)   | 0       |
| 4101000      | 205200              | M&S INVENTORY WRITE-OFF                   | (362)    | 0     | 0       | 0       | (91)    | (235)    | (34)    | (1)   | 0       |
| 4101000      | 205411              | 190PMISec263A                             | (168)    | (7)   | (121)   | (38)    | (0)     | (1)      | (0)     | (0)   | 0       |
| 4101000      | 210100              | 283OR PUC Prepaid Taxes                   | 5        | 0     | 5       | 0       | 0       | 0        | 0       | 0     | 0       |
| 4101000      | 210120              | 283UT PUC Prepaid Taxes                   | 20       | 0     | 0       | 0       | 0       | 20       | 0       | 0     | 0       |
| 4101000      | 210130              | 283ID PUC Prepaid Taxes                   | 1        | 0     | 0       | 0       | 0       | 0        | 1       | 0     | 0       |
| 4101000      | 210140              | 283WY PSC Prepaid Taxes                   |          | 0     | 0       | 0       | 0       | 0        | 0       | 0     | 0       |
| 4101000      | 210180              | 283Prepaid Membership Fees-EEI WSCC       | 531      | 10    | 125     | 36      | 79      | 248      | 32      | 1     | 0       |
| 4101000      | 210185              | Prepaid Aircraft Maintenance Costs        | (4)      | (0)   | (1)     | (0)     | (1)     | (2)      | (0)     | (0)   | 0       |
| 4101000      | 210190              | Prepaid Water Rights                      | 59       | 0     | 0       | 0       | 13      | 40       | 5       | 0     | 0       |
| 4101000      | 210195              | Prepaid Surety Bond Costs                 |          | 0     | 0       | 0       | 0       | 0        | 0       | 0     | 0       |
| 4101000      | 287396              | Regulatory Liabilities - Interim Provisi  |          | 0     | 0       | 0       | 0       | 0        | 0       | 0     | 0       |
| 4101000      | 287616              | Regulatory Assets - Interim Provisions    |          | 0     | 0       | 0       | 0       | 0        | 0       | 0     | 0       |
| 4101000      | 320210              | 190R&E Expense Sec174 Deduction           |          | 0     | 0       | 0       | 0       | 0        | 0       | 0     | 0       |
| 4101000      | 320290              | LT Prepaid IBEW 57 Pension Contribution   | 100      | 0     | 0       | 0       | 0       | 0        | 0       | 0     | 100     |
| 4101000      | 320291              | Prepaid IBEW 57 Pension Contribution - C  | (1,594)  | 0     | 0       | 0       | 0       | 0        | 0       | 0     | (1,594) |
| 4101000      | 415110              | 190DEF REG ASSET-TRANSM SVC DEPOSIT       | 45       | 1     | 12      | 4       | 7       | 20       | 3       | 0     | 0       |
| 4101000      | 415120              | 190DEF REG ASSET-FOOTE CREEK CONTRACT     | 6        | 0     | 0       | 0       | 1       | 4        | 1       | 0     | 0       |



Deferred Income Tax Expense (Actuals)  
 Twelve Months Ending - December 2015  
 Allocation Method - Factor West Control Area  
 (Allocated in Thousands)

| FERC Account | FERC Secondary Acct |  | JARS Reg Alloc Fctr | Total    | Calif | Oregon  | Wash  | Wyoming | Utah    | Idaho | FERC | Other    |
|--------------|---------------------|--|---------------------|----------|-------|---------|-------|---------|---------|-------|------|----------|
| 4101000      | 415300              | 283Hazardous Waste/Environmental Cleanup | SO                  | 1,755    | 35    | 413     | 117   | 262     | 819     | 107   | 2    | 0        |
| 4101000      | 415406              | Reg Asset Utah ECAM                      | OTHER               |          | 0     | 0       | 0     | 0       | 0       | 0     | 0    | 0        |
| 4101000      | 415410              | Reg Asset - Energy West Mining           | CAEE                | 5,859    | 0     | 0       | 0     | 1,481   | 3,810   | 552   | 16   | 0        |
| 4101000      | 415411              | ContraRA DeerCreekAband CA               | CA                  | (756)    | (756) | 0       | 0     | 0       | 0       | 0     | 0    | 0        |
| 4101000      | 415412              | ContraRA DeerCreekAband ID               | IDU                 | (9)      | 0     | 0       | 0     | 0       | 0       | (9)   | 0    | 0        |
| 4101000      | 415413              | ContraRA DeerCreekAband OR               | OR                  | (1,171)  | 0     | (1,171) | 0     | 0       | 0       | 0     | 0    | 0        |
| 4101000      | 415414              | ContraRA DeerCreekAband UT               | UT                  | (351)    | 0     | 0       | 0     | 0       | (351)   | 0     | 0    | 0        |
| 4101000      | 415416              | ContraRA DeerCreekAband WY               | WYU                 | (143)    | 0     | 0       | 0     | (143)   | 0       | 0     | 0    | 0        |
| 4101000      | 415417              | Contra RA UMWA Pension CA                | OTHER               | (661)    | 0     | 0       | 0     | 0       | 0       | 0     | 0    | (661)    |
| 4101000      | 415418              | Contra RA UMWA Pension ID                | OTHER               |          | 0     | 0       | 0     | 0       | 0       | 0     | 0    | 0        |
| 4101000      | 415419              | Contra RA UMWA Pension OR                | OTHER               |          | 0     | 0       | 0     | 0       | 0       | 0     | 0    | 0        |
| 4101000      | 415420              | Contra RA UMWA Pension UT                | OTHER               |          | 0     | 0       | 0     | 0       | 0       | 0     | 0    | 0        |
| 4101000      | 415422              | Contra RA UMWA Pension WY                | OTHER               |          | 0     | 0       | 0     | 0       | 0       | 0     | 0    | 0        |
| 4101000      | 415501              | Cholla Pit Transact Costs- APS Amort - I | IDU                 | 13       | 0     | 0       | 0     | 0       | 0       | 13    | 0    | 0        |
| 4101000      | 415502              | Cholla Pit Transact Costs- APS Amort - O | OR                  | 20       | 0     | 20      | 0     | 0       | 0       | 0     | 0    | 0        |
| 4101000      | 415545              | Reg Asset - WA Merwin Project            | OTHER               | 62       | 0     | 0       | 0     | 0       | 0       | 0     | 0    | 62       |
| 4101000      | 415585              | Reg Asset - OR Sch 203 - Black Cap       | OTHER               | (4)      | 0     | 0       | 0     | 0       | 0       | 0     | 0    | (4)      |
| 4101000      | 415655              | CA GHG Allowance                         | OTHER               | 302      | 0     | 0       | 0     | 0       | 0       | 0     | 0    | 302      |
| 4101000      | 415675              | Reg Asset - UT - Deferred Stock Redempti | OTHER               | (31)     | 0     | 0       | 0     | 0       | 0       | 0     | 0    | (31)     |
| 4101000      | 415676              | Reg Asset - WY - Deferred Stock Redempti | OTHER               | (11)     | 0     | 0       | 0     | 0       | 0       | 0     | 0    | (11)     |
| 4101000      | 415677              | Reg Asset - Pref Stock Redemp Loss WA    | OTHER               | 41       | 0     | 0       | 0     | 0       | 0       | 0     | 0    | 41       |
| 4101000      | 415680              | 190Def Intervenor Funding Grants-OR      | OR                  | 142      | 0     | 142     | 0     | 0       | 0       | 0     | 0    | 0        |
| 4101000      | 415700              | 190Reg Liabs BPA balancing accounts-OR   | OTHER               |          | 0     | 0       | 0     | 0       | 0       | 0     | 0    | 0        |
| 4101000      | 415701              | CA Deferred Intervenor Funding           | CA                  | 0        | 0     | 0       | 0     | 0       | 0       | 0     | 0    | 0        |
| 4101000      | 415815              | Insurance Reserve                        | SO                  | (8,674)  | (171) | (2,041) | (580) | (1,294) | (4,048) | (528) | (12) | 0        |
| 4101000      | 415821              | Contra Pension Reg Asset MMT & CTG WY    | WYP                 |          | 0     | 0       | 0     | 0       | 0       | 0     | 0    | 0        |
| 4101000      | 415845              | Reg Asset - OR Sch 94 Distribution Safet | OTHER               | 140      | 0     | 0       | 0     | 0       | 0       | 0     | 0    | 140      |
| 4101000      | 415850              | Unrecovered Plant Powerdale              | CAGW                |          | 0     | 0       | 0     | 0       | 0       | 0     | 0    | 0        |
| 4101000      | 415851              | Powerdale Hydro Decom Reg Asset - CA     | CA                  |          | 0     | 0       | 0     | 0       | 0       | 0     | 0    | 0        |
| 4101000      | 415862              | Reg Asset - CA Mobile Home Park Conversi | OTHER               | 1        | 0     | 0       | 0     | 0       | 0       | 0     | 0    | 1        |
| 4101000      | 415863              | Reg Asset - UT Subscriber Solar Program  | UT                  | 8        | 0     | 0       | 0     | 0       | 8       | 0     | 0    | 0        |
| 4101000      | 415866              | Reg Asset - OR Solar Feed-in Tariff      | OTHER               | 1,684    | 0     | 0       | 0     | 0       | 0       | 0     | 0    | 1,684    |
| 4101000      | 415869              | Reg Asset - CA Deferred Net Power Costs  | OTHER               | (1,292)  | 0     | 0       | 0     | 0       | 0       | 0     | 0    | (1,292)  |
| 4101000      | 415870              | Deferred Excess Net Power Costs CA       | CA                  | 1,027    | 1,027 | 0       | 0     | 0       | 0       | 0     | 0    | 0        |
| 4101000      | 415874              | Deferred Excess Net Power Costs - WY 09  | OTHER               | 4,527    | 0     | 0       | 0     | 0       | 0       | 0     | 0    | 4,527    |
| 4101000      | 415875              | Deferred Excess Net Power Costs - UT     | OTHER               | 7,528    | 0     | 0       | 0     | 0       | 0       | 0     | 0    | 7,528    |
| 4101000      | 415878              | Reg Asset - CA Deferred Net Power Costs  | UT                  | (13)     | 0     | 0       | 0     | 0       | (13)    | 0     | 0    | 0        |
| 4101000      | 415879              | Reg Asset - WY Liquidation Damages N2    | WYP                 | (2)      | 0     | 0       | 0     | (2)     | 0       | 0     | 0    | 0        |
| 4101000      | 415880              | Deferred UT Independent Evaluation Fee   | UT                  | 24       | 0     | 0       | 0     | 0       | 24      | 0     | 0    | 0        |
| 4101000      | 415882              | Deferral of Renewable Energy Credit - WA | OTHER               | 37       | 0     | 0       | 0     | 0       | 0       | 0     | 0    | 37       |
| 4101000      | 415884              | Reg Asset - Current Reclass - Other      | OTHER               |          | 0     | 0       | 0     | 0       | 0       | 0     | 0    | 0        |
| 4101000      | 415885              | Reg Asset - Noncurrent Reclass - Other   | OTHER               | (24)     | 0     | 0       | 0     | 0       | 0       | 0     | 0    | (24)     |
| 4101000      | 415886              | Reg Asset - ID Deferred Excess Net Power | OTHER               | (7,515)  | 0     | 0       | 0     | 0       | 0       | 0     | 0    | (7,515)  |
| 4101000      | 415888              | Reg Asset - UT Deferred Excess Net Power | OTHER               | (16,126) | 0     | 0       | 0     | 0       | 0       | 0     | 0    | (16,126) |



Deferred Income Tax Expense (Actuals)  
 Twelve Months Ending - December 2015  
 Allocation Method - Factor West Control Area  
 (Allocated in Thousands)

| FERC Account | FERC Secondary Acct | JARS Reg Alloc Fctr                      | Total   | Calif | Oregon | Wash | Wyoming | Utah  | Idaho | FERC | Other   |
|--------------|---------------------|--|---------|-------|--------|------|---------|-------|-------|------|---------|
| 4101000      | 415892              | Deferred Excess Net Power Costs - ID 09  | 6,297   | 0     | 0      | 0    | 0       | 0     | 0     | 0    | 6,297   |
| 4101000      | 415894              | Reg Asset - REC Sales Deferral - CA - No | 19      | 0     | 0      | 0    | 0       | 0     | 0     | 0    | 19      |
| 4101000      | 415900              | OR SB 408 Recovery                       |         | 0     | 0      | 0    | 0       | 0     | 0     | 0    | 0       |
| 4101000      | 415901              | Reg Asset - WY Deferred Excess Net Power | (8,225) | 0     | 0      | 0    | 0       | 0     | 0     | 0    | (8,225) |
| 4101000      | 415903              | Reg Asset - REC Sales Deferral - WA      | (700)   | 0     | 0      | 0    | 0       | 0     | 0     | 0    | (700)   |
| 4101000      | 415904              | Reg Asset - WY REC's in Rates - Current  | (834)   | 0     | 0      | 0    | 0       | 0     | 0     | 0    | (834)   |
| 4101000      | 415905              | Reg Asset - OR REC's in Rates - Current  |         | 0     | 0      | 0    | 0       | 0     | 0     | 0    | 0       |
| 4101000      | 415906              | Reg Asset - REC Sales Deferral - OR - No |         | 0     | 0      | 0    | 0       | 0     | 0     | 0    | 0       |
| 4101000      | 415907              | Reg Asset - CA Solar Feed-in Tariff - Cu |         | 0     | 0      | 0    | 0       | 0     | 0     | 0    | 0       |
| 4101000      | 415908              | Reg Asset - OR Solar Feed-In Tariff - Cu | (1,564) | 0     | 0      | 0    | 0       | 0     | 0     | 0    | (1,564) |
| 4101000      | 415910              | Reg Asset - Naughton Unit #3 Costs       |         | 0     | 0      | 0    | 0       | 0     | 0     | 0    | 0       |
| 4101000      | 415917              | Reg Asset - Naughton Unit #3 Costs - CA  | (19)    | 0     | 0      | 0    | 0       | 0     | 0     | 0    | (19)    |
| 4101000      | 415920              | Reg Asset - Depreciation Increase - ID   | 634     | 0     | 0      | 0    | 0       | 0     | 634   | 0    | 0       |
| 4101000      | 415921              | Reg Asset - Depreciation Increase - UT   | (49)    | 0     | 0      | 0    | 0       | (49)  | 0     | 0    | 0       |
| 4101000      | 415922              | Reg Asset - Depreciation Increase - WY   | (168)   | 0     | 0      | 0    | (168)   | 0     | 0     | 0    | 0       |
| 4101000      | 415923              | Reg Asset - Carbon Unrecovered Plant - I | 109     | 0     | 0      | 0    | 0       | 0     | 109   | 0    | 0       |
| 4101000      | 415924              | Reg Asset - Carbon Unrecovered Plant - U | 996     | 0     | 0      | 0    | 0       | 996   | 0     | 0    | 0       |
| 4101000      | 415925              | Reg Asset - Carbon Unrecovered Plant - W | 175     | 0     | 0      | 0    | 175     | 0     | 0     | 0    | 0       |
| 4101000      | 415930              | Reg Asset - Carbon Decommissioning - ID  |         | 0     | 0      | 0    | 0       | 0     | 0     | 0    | 0       |
| 4101000      | 415931              | Reg Asset - Carbon Decommissioning - UT  |         | 0     | 0      | 0    | 0       | 0     | 0     | 0    | 0       |
| 4101000      | 415932              | Reg Asset - Carbon Decommissioning - WY  |         | 0     | 0      | 0    | 0       | 0     | 0     | 0    | 0       |
| 4101000      | 415933              | Reg Liability - Contra - Carbon Decommis | 107     | 0     | 0      | 0    | 0       | 0     | 107   | 0    | 0       |
| 4101000      | 415934              | Reg Liability - Contra - Carbon Decommis | 866     | 0     | 0      | 0    | 0       | 866   | 0     | 0    | 0       |
| 4101000      | 415935              | Reg Liability - Contra - Carbon Decommis | 82      | 0     | 0      | 0    | 82      | 0     | 0     | 0    | 0       |
| 4101000      | 425100              | 190Deferred Regulatory Expense-IDU       | (5)     | 0     | 0      | 0    | 0       | 0     | (5)   | 0    | 0       |
| 4101000      | 425102              | Reg Asset - CA GreenHouse Gas Allowance  | (1,940) | 0     | 0      | 0    | 0       | 0     | 0     | 0    | (1,940) |
| 4101000      | 425103              | Reg Asset - Other Regulatory Assets - Cu |         | 0     | 0      | 0    | 0       | 0     | 0     | 0    | 0       |
| 4101000      | 425104              | Reg Asset - OR Asset Sale Gain Giveback  | (54)    | 0     | 0      | 0    | 0       | 0     | 0     | 0    | (54)    |
| 4101000      | 425215              | 283Unearned Joint Use Pole Contact Revnu | 19      | 1     | 5      | 1    | 2       | 9     | 1     | 0    | 0       |
| 4101000      | 425225              | Duke/Hermiston Contract Renegotiation    |         | 0     | 0      | 0    | 0       | 0     | 0     | 0    | 0       |
| 4101000      | 425295              | BPA Conservation Rate Credit             |         | 0     | 0      | 0    | 0       | 0     | 0     | 0    | 0       |
| 4101000      | 425400              | UT Kalamath Relicensing Costs            | (1,139) | 0     | 0      | 0    | 0       | 0     | 0     | 0    | (1,139) |
| 4101000      | 430110              | Reg Asset Balance Reclass                | 7,405   | 146   | 1,743  | 495  | 1,105   | 3,456 | 451   | 10   | 0       |
| 4101000      | 430111              | Reg Assets - SB 1149 Balance Reclass     |         | 0     | 0      | 0    | 0       | 0     | 0     | 0    | 0       |
| 4101000      | 430112              | Reg Asset - Other - Balance Reclass      | (292)   | 0     | 0      | 0    | 0       | 0     | 0     | 0    | (292)   |
| 4101000      | 430113              | Reg Asset - Def NPC Balance Reclass      |         | 0     | 0      | 0    | 0       | 0     | 0     | 0    | 0       |
| 4101000      | 505100              | 190Energy West Accrued Liabilities       | (245)   | 0     | 0      | 0    | (62)    | (159) | (23)  | (1)  | 0       |
| 4101000      | 505510              | 190PML Vacation/Bonus                    | (27)    | (1)   | (20)   | (6)  | (0)     | (0)   | (0)   | (0)  | 0       |
| 4101000      | 505600              | 190Vacation Sickleave & PT Accrual       |         | 0     | 0      | 0    | 0       | 0     | 0     | 0    | 0       |
| 4101000      | 605101              | Trojan Decommissioning Costs - WA        |         | 0     | 0      | 0    | 0       | 0     | 0     | 0    | 0       |
| 4101000      | 605102              | Trojan Decommissioning Costs - OR        |         | 0     | 0      | 0    | 0       | 0     | 0     | 0    | 0       |
| 4101000      | 605103              | ARO/Reg Diff - Trojan - WA               | (3)     | 0     | 0      | (3)  | 0       | 0     | 0     | 0    | 0       |
| 4101000      | 610100              | 283PML AMORT DEVELOPMENT                 | (143)   | (6)   | (103)  | (32) | (0)     | (1)   | (0)   | (0)  | 0       |
| 4101000      | 6101001             | 190NOPA 103-99-00 RAR                    | 19      | 0     | 5      | 1    | 3       | 9     | 1     | 0    | 0       |



Deferred Income Tax Expense (Actuals)  
 Twelve Months Ending - December 2015  
 Allocation Method - Factor West Control Area  
 (Allocated in Thousands)

| FERC Account         | FERC Secondary Acct | JARS Reg Alloc Fctr                      | Total    | Calif          | Oregon        | Wash           | Wyoming       | Utah          | Idaho          | FERC          | Other           |
|----------------------|---------------------|--|----------|----------------|---------------|----------------|---------------|---------------|----------------|---------------|-----------------|
| 4101000              | 610111              | 283PMI SALE OF ASSETS                    | JBE      | (348)          | (15)          | (252)          | (79)          | (0)           | (1)            | (0)           | (0)             |
| 4101000              | 610114              | PMI EITF Pre stripping Cost              | JBE      | (472)          | (21)          | (341)          | (107)         | (1)           | (2)            | (0)           | (0)             |
| 4101000              | 610142              | 283Reg Liability-UT Home Energy Lifeline | UT       | 467            | 0             | 0              | 0             | 0             | 467            | 0             | 0               |
| 4101000              | 610143              | 283Reg Liability-WA Low Energy Program   | WA       | 0              | 0             | 0              | 0             | 0             | 0              | 0             | 0               |
| 4101000              | 610146              | 190OR Reg Asset/Liability Consol         | OR       | 7              | 0             | 7              | 0             | 0             | 0              | 0             | 0               |
| 4101000              | 705200              | 190OR Gain on Sale of Halsey-OR          | OTHER    | 0              | 0             | 0              | 0             | 0             | 0              | 0             | 0               |
| 4101000              | 705210              | 190Property Insurance                    | SO       | 0              | 0             | 0              | 0             | 0             | 0              | 0             | 0               |
| 4101000              | 705261              | Reg Liability - Sale of Renewable Energy | OTHER    | (13)           | 0             | 0              | 0             | 0             | 0              | 0             | (13)            |
| 4101000              | 705265              | Reg Liab - OR Energy Conservation Charge | OR       | 109            | 0             | 109            | 0             | 0             | 0              | 0             | 0               |
| 4101000              | 705300              | Reg. Liability - Deferred Benefit Arch S | CAEE     | 0              | 0             | 0              | 0             | 0             | 0              | 0             | 0               |
| 4101000              | 705305              | Reg Liability-CA Gain on Sale of Asset   | CA       | 0              | 0             | 0              | 0             | 0             | 0              | 0             | 0               |
| 4101000              | 705337              | Reg Liability - Sale of Renewable Energy | OTHER    | 0              | 0             | 0              | 0             | 0             | 0              | 0             | 0               |
| 4101000              | 705454              | Reg Liability - UT Property Insurance Re | UT       | (309)          | 0             | 0              | 0             | 0             | (309)          | 0             | 0               |
| 4101000              | 705534              | Regulatory Liability - OR Asset Sale Gai | OTHER    | 0              | 0             | 0              | 0             | 0             | 0              | 0             | 0               |
| 4101000              | 705537              | Regulatory Liability - Other Reg Liabili | OTHER    | 331            | 0             | 0              | 0             | 0             | 0              | 0             | 331             |
| 4101000              | 705700              | Reg Liability - Current Reclass - Other  | OTHER    | 0              | 0             | 0              | 0             | 0             | 0              | 0             | 0               |
| 4101000              | 705755              | Reg Liability - Non current Reclass - Ot | OTHER    | 24             | 0             | 0              | 0             | 0             | 0              | 0             | 24              |
| 4101000              | 715800              | 190Redding Contract                      | CAGW     | 209            | 9             | 153            | 47            | 0             | 0              | 0             | 0               |
| 4101000              | 720200              | 190Deferred Compensation Payout          | SO       | 19             | 0             | 5              | 1             | 3             | 9              | 1             | 0               |
| 4101000              | 720300              | 190Pension/Retirement (Accrued/Prepaid)  | SO       | 0              | 0             | 0              | 0             | 0             | 0              | 0             | 0               |
| 4101000              | 720500              | 190Severance                             | SO       | (39)           | (1)           | (9)            | (3)           | (6)           | (18)           | (2)           | (0)             |
| 4101000              | 910530              | 190Injuries & Damages                    | SO       | 4,585          | 90            | 1,079          | 306           | 684           | 2,140          | 279           | 6               |
| 4101000              | 910560              | 283SMUD Revenue Imputation-UT Reg Liab   | OTHER    | 0              | 0             | 0              | 0             | 0             | 0              | 0             | 0               |
| <b>4101000 Total</b> |                     |  |          | <b>514,058</b> | <b>10,864</b> | <b>138,654</b> | <b>33,781</b> | <b>76,246</b> | <b>235,821</b> | <b>30,008</b> | <b>(20,946)</b> |
| 4111000              | 100105              | 283FAS 109 Def Tax Liab WA-NUTIL         | WA       | 747            | 0             | 0              | 747           | 0             | 0              | 0             | 0               |
| 4111000              | 105100              | 190CAPITALIZED LABOR COSTS               | SO       | 307            | 6             | 72             | 21            | 46            | 143            | 19            | 0               |
| 4111000              | 1051151             | Depreciation Flow-Through - CA           | CA       | (155)          | (155)         | 0              | 0             | 0             | 0              | 0             | 0               |
| 4111000              | 1051152             | Depreciation Flow-Through - FERC         | FERC     | 17             | 0             | 0              | 0             | 0             | 0              | 0             | 17              |
| 4111000              | 1051153             | Depreciation Flow-Through - ID           | IDU      | (63)           | 0             | 0              | 0             | 0             | 0              | (63)          | 0               |
| 4111000              | 1051154             | Depreciation Flow-Through - OR           | OR       | (623)          | 0             | (623)          | 0             | 0             | 0              | 0             | 0               |
| 4111000              | 1051155             | Depreciation Flow-Through - OTHER        | OTHER    | (58)           | 0             | 0              | 0             | 0             | 0              | 0             | (58)            |
| 4111000              | 1051156             | Depreciation Flow-Through - UT           | UT       | 3,409          | 0             | 0              | 0             | 0             | 3,409          | 0             | 0               |
| 4111000              | 1051157             | Depreciation Flow-Through - WA           | WA       | 1,170          | 0             | 0              | 1,170         | 0             | 0              | 0             | 0               |
| 4111000              | 1051158             | Depreciation Flow-Through - WYP          | WYP      | 546            | 0             | 0              | 0             | 546           | 0              | 0             | 0               |
| 4111000              | 1051159             | Depreciation Flow-Through - WYU          | WYU      | 142            | 0             | 0              | 0             | 142           | 0              | 0             | 0               |
| 4111000              | 105120              | Book Depreciation                        | SCHMDEXP | (291,737)      | (5,943)       | (66,560)       | (19,465)      | (46,629)      | (134,857)      | (17,847)      | (436)           |
| 4111000              | 105121              | 282DIT PMI Depreciation-Book             | JBE      | (7,091)        | (315)         | (5,127)        | (1,609)       | (10)          | (26)           | (4)           | (0)             |
| 4111000              | 105123              | Sec 481a Adj - Repair Deduction          | SG       | 0              | 0             | 0              | 0             | 0             | 0              | 0             | 0               |
| 4111000              | 105130              | CIAC                                     | CIAC     | (41,111)       | (1,448)       | (10,827)       | (2,633)       | (4,519)       | (19,692)       | (1,991)       | 0               |
| 4111000              | 105140              | Highway Relocation                       | SNPD     | (526)          | (19)          | (139)          | (34)          | (58)          | (252)          | (25)          | 0               |
| 4111000              | 105142              | Avoided Costs                            | SNP      | (8,785)        | (151)         | (1,838)        | (528)         | (1,365)       | (4,340)        | (551)         | (13)            |
| 4111000              | 105146              | Capitalization of Test Energy            | SG       | 0              | 0             | 0              | 0             | 0             | 0              | 0             | 0               |
| 4111000              | 105220              | 282CHOLLA TAX LEASE                      | CAGE     | (538)          | 0             | 0              | 0             | (123)         | (366)          | (48)          | (1)             |
| 4111000              | 105471              | UT Kalamath Relicensing Costs            | OTHER    | 0              | 0             | 0              | 0             | 0             | 0              | 0             | 0               |



Deferred Income Tax Expense (Actuals)  
 Twelve Months Ending - December 2015  
 Allocation Method - Factor West Control Area  
 (Allocated in Thousands)

| FERC Account | FERC Secondary Acct | JARS Reg Alloc Fctr                      | Total   | Calif | Oregon | Wash | Wyoming | Utah    | Idaho | FERC | Other   |
|--------------|---------------------|--|---------|-------|--------|------|---------|---------|-------|------|---------|
| 4111000      | 110100              | 283BOOK COST DEPLETION ADDBACK           |         |       | 0      | 0    | 0       | 0       | 0     | 0    | 0       |
| 4111000      | 205100              | 190COAL PILE INVENTORY                   | (2,568) | 0     | 0      | 0    | (649)   | (1,670) | (242) | (7)  | 0       |
| 4111000      | 205210              | ERC (Emission Reduction Credit) Impairme |         | 0     | 0      | 0    | 0       | 0       | 0     | 0    | 0       |
| 4111000      | 210200              | 283Prepaid Taxes-Property Taxes          | (88)    | (2)   | (21)   | (6)  | (13)    | (41)    | (5)   | (0)  | 0       |
| 4111000      | 220100              | 190Bad Debt Allowance                    | 36      | 1     | 13     | 5    | 4       | 13      | (0)   | 0    | 0       |
| 4111000      | 2874941             | 190Idaho ITC Credits                     |         | 0     | 0      | 0    | 0       | 0       | 0     | 0    | 0       |
| 4111000      | 320281              | Reg Asset - Post-Retirement Settlement L | (421)   | (8)   | (99)   | (28) | (63)    | (197)   | (26)  | (1)  | 0       |
| 4111000      | 320282              | Reg Asset - Post-Retirement Settlement L | 82      | 0     | 0      | 0    | 0       | 82      | 0     | 0    | 0       |
| 4111000      | 320283              | Reg Asset - Post-Retirement Settlement L | 34      | 0     | 0      | 0    | 34      | 0       | 0     | 0    | 0       |
| 4111000      | 415301              | 190Hazardous Waste/Environmental-WA      | (79)    | 0     | 0      | (79) | 0       | 0       | 0     | 0    | 0       |
| 4111000      | 415406              | Reg Asset Utah ECAM                      |         | 0     | 0      | 0    | 0       | 0       | 0     | 0    | 0       |
| 4111000      | 415423              | Contra PP&E Deer Creek                   | 37,233  | 0     | 0      | 0    | 9,411   | 24,215  | 3,508 | 99   | 0       |
| 4111000      | 415424              | Contra Reg Asset - Deer Creek Abandonmen | 2,148   | 0     | 0      | 0    | 543     | 1,397   | 202   | 6    | 0       |
| 4111000      | 415425              | Contra Reg Asset - UMWA Pension          | (1,569) | 0     | 0      | 0    | 0       | 0       | 0     | 0    | (1,569) |
| 4111000      | 415500              | 283Cholla Pit Trans-APS Amort            | (426)   | 0     | 0      | 0    | (97)    | (289)   | (38)  | (1)  | 0       |
| 4111000      | 415510              | 283WA DISALLOWED COLSTRIP #3 WRITE-OFF   | (20)    | 0     | 0      | (20) | 0       | 0       | 0     | 0    | 0       |
| 4111000      | 415702              | REG ASSET - LAKE SIDE LIQ - WY           | (10)    | 0     | 0      | 0    | (10)    | 0       | 0     | 0    | 0       |
| 4111000      | 415703              | Goodnoe Hills Liquidation Damages - WY   | (8)     | 0     | 0      | 0    | (8)     | 0       | 0     | 0    | 0       |
| 4111000      | 415704              | Reg Liability - Tax Revenue Adjustment - |         | 0     | 0      | 0    | 0       | 0       | 0     | 0    | 0       |
| 4111000      | 415705              | Reg Liability - Tax Revenue Adjustment - | (7)     | 0     | 0      | 0    | (7)     | 0       | 0     | 0    | 0       |
| 4111000      | 415803              | RTO Grid West N/R Writeoff WA            |         | 0     | 0      | 0    | 0       | 0       | 0     | 0    | 0       |
| 4111000      | 415804              | RTO Grid West Notes Receivable-OR        |         | 0     | 0      | 0    | 0       | 0       | 0     | 0    | 0       |
| 4111000      | 415806              | RTO Grid West N/R Writeoff ID            |         | 0     | 0      | 0    | 0       | 0       | 0     | 0    | 0       |
| 4111000      | 415822              | Reg Asset - Pension MMT -UT              | (107)   | 0     | 0      | 0    | 0       | (107)   | 0     | 0    | 0       |
| 4111000      | 415828              | Reg Asset Post Retirement MMT - WY       |         | 0     | 0      | 0    | 0       | 0       | 0     | 0    | 0       |
| 4111000      | 415829              | Reg Asset - Post - Ret MMT -UT           | (106)   | 0     | 0      | 0    | 0       | (106)   | 0     | 0    | 0       |
| 4111000      | 415840              | Reg Asset-Deferred OR Independent Evalua |         | 0     | 0      | 0    | 0       | 0       | 0     | 0    | 0       |
| 4111000      | 415852              | Powerdale Decommissioning Reg Asset - ID | (10)    | 0     | 0      | 0    | 0       | 0       | (10)  | 0    | 0       |
| 4111000      | 415853              | Powerdale Decommissioning Reg Asset - OR |         | 0     | 0      | 0    | 0       | 0       | 0     | 0    | 0       |
| 4111000      | 415854              | Powerdale Decommissioning Reg Asset - WA |         | 0     | 0      | 0    | 0       | 0       | 0     | 0    | 0       |
| 4111000      | 415855              | CA - January 2010 Storm Costs            |         | 0     | 0      | 0    | 0       | 0       | 0     | 0    | 0       |
| 4111000      | 415856              | Powerdale Decommissioning Reg Asset - WY |         | 0     | 0      | 0    | 0       | 0       | 0     | 0    | 0       |
| 4111000      | 415857              | ID - Deferred Overburden Costs           | 19      | 0     | 0      | 0    | 0       | 0       | 0     | 0    | 19      |
| 4111000      | 415858              | WY - Deferred Overburden Costs           | 63      | 0     | 0      | 0    | 63      | 0       | 0     | 0    | 0       |
| 4111000      | 415859              | WY - Deferred Advertising Costs          |         | 0     | 0      | 0    | 0       | 0       | 0     | 0    | 0       |
| 4111000      | 415865              | Reg Asset - UT MPA                       |         | 0     | 0      | 0    | 0       | 0       | 0     | 0    | 0       |
| 4111000      | 415867              | Reg Asset - CA Solar Feed-in Tariff      |         | 0     | 0      | 0    | 0       | 0       | 0     | 0    | 0       |
| 4111000      | 415868              | Reg Asset - UT - Solar Incentive Program |         | 0     | 0      | 0    | 0       | 0       | 0     | 0    | 0       |
| 4111000      | 415876              | Deferred Excess Net PowerCosts - OR      |         | 0     | 0      | 0    | 0       | 0       | 0     | 0    | 0       |
| 4111000      | 415881              | Deferral of Renewable Energy Credit - UT | (170)   | 0     | 0      | 0    | 0       | 0       | 0     | 0    | (170)   |
| 4111000      | 415883              | Deferral of Renewable Energy Credit - WY | 230     | 0     | 0      | 0    | 0       | 0       | 0     | 0    | 230     |
| 4111000      | 415890              | ID MEHC 2006 Transition Costs            |         | 0     | 0      | 0    | 0       | 0       | 0     | 0    | 0       |
| 4111000      | 415891              | WY - 2006 Transition Severance Costs     |         | 0     | 0      | 0    | 0       | 0       | 0     | 0    | 0       |
| 4111000      | 415893              | OR - MEHC Transition Service Costs       |         | 0     | 0      | 0    | 0       | 0       | 0     | 0    | 0       |



Deferred Income Tax Expense (Actuals)  
 Twelve Months Ending - December 2015  
 Allocation Method - Factor West Control Area  
 (Allocated in Thousands)

| FERC Account | FERC Secondary Acct | JARS Reg Alloc Fctr                      | Total   | Calif | Oregon  | Wash    | Wyoming | Utah    | Idaho | FERC | Other   |
|--------------|---------------------|--|---------|-------|---------|---------|---------|---------|-------|------|---------|
| 4111000      | 415895              | OR RCAC SEP-DEC 07 DEFERRED              |         |       | 0       | 0       | 0       | 0       | 0     | 0    | 0       |
| 4111000      | 415896              | WA - Chehalis Plant Revenue Requirement  | (1,139) | 0     | 0       | (1,139) | 0       | 0       | 0     | 0    | 0       |
| 4111000      | 415897              | Reg Asset MEHC Transition Service Costs  |         | 0     | 0       | 0       | 0       | 0       | 0     | 0    | 0       |
| 4111000      | 415898              | Deferred Coal Costs - Naughton Contract  | (522)   | 0     | 0       | 0       | (132)   | (340)   | (49)  | (1)  | 0       |
| 4111000      | 415902              | Reg Asset - UT REC's in Rates - Current  | (2,732) | 0     | 0       | 0       | 0       | 0       | 0     | 0    | (2,732) |
| 4111000      | 415911              | Contra Reg Asset - Naughton Unit #3 - CA |         | 0     | 0       | 0       | 0       | 0       | 0     | 0    | 0       |
| 4111000      | 415912              | Contra Reg Asset - Naughton Unit #3 - OR |         | 0     | 0       | 0       | 0       | 0       | 0     | 0    | 0       |
| 4111000      | 415913              | Contra Reg Asset - Naughton Unit #3 - WA |         | 0     | 0       | 0       | 0       | 0       | 0     | 0    | 0       |
| 4111000      | 415914              | Reg Asset - UT - Naughton U3 Costs       |         | 0     | 0       | 0       | 0       | 0       | 0     | 0    | 0       |
| 4111000      | 415915              | Reg Asset - WY - Naughton U3 Costs       |         | 0     | 0       | 0       | 0       | 0       | 0     | 0    | 0       |
| 4111000      | 415926              | Reg Liability - Depreciation Decrease -  | (379)   | 0     | (379)   | 0       | 0       | 0       | 0     | 0    | 0       |
| 4111000      | 415927              | Reg Liability - Depreciation Decrease De | 152     | 0     | 0       | 152     | 0       | 0       | 0     | 0    | 0       |
| 4111000      | 425105              | Reg Asset - OR Asset Sale Gain Giveback  | 0       | 0     | 0       | 0       | 0       | 0       | 0     | 0    | 0       |
| 4111000      | 425125              | Deferred Coal Cost - Arch                |         | 0     | 0       | 0       | 0       | 0       | 0     | 0    | 0       |
| 4111000      | 425215              | 283Unearned Joint Use Pole Contact Revnu |         | 0     | 0       | 0       | 0       | 0       | 0     | 0    | 0       |
| 4111000      | 425250              | 283TGS BUYOUT-SG                         | (6)     | 0     | 0       | 0       | (1)     | (4)     | (1)   | (0)  | 0       |
| 4111000      | 425280              | 283JOSEPH SETTLEMENT-SG                  | (52)    | (2)   | (38)    | (12)    | 0       | 0       | 0     | 0    | 0       |
| 4111000      | 425360              | 190Hermiston Swap                        | (65)    | (3)   | (48)    | (15)    | 0       | 0       | 0     | 0    | 0       |
| 4111000      | 425380              | 190Idaho Customer Bal Acct               |         | 0     | 0       | 0       | 0       | 0       | 0     | 0    | 0       |
| 4111000      | 430100              | 283Weatherization                        | (460)   | (9)   | (108)   | (31)    | (69)    | (215)   | (28)  | (1)  | 0       |
| 4111000      | 430117              | Reg Asset - Current DSM                  | (8,123) | 0     | 0       | 0       | 0       | 0       | 0     | 0    | (8,123) |
| 4111000      | 505115              | 283Sales & Use Tax Audit                 | (95)    | (2)   | (22)    | (6)     | (14)    | (44)    | (6)   | (0)  | 0       |
| 4111000      | 505125              | 190Accrued Royalties                     | (640)   | (28)  | (462)   | (145)   | (1)     | (2)     | (0)   | (0)  | 0       |
| 4111000      | 505400              | 190Bonus Liability                       | 62      | 1     | 14      | 4       | 9       | 29      | 4     | 0    | 0       |
| 4111000      | 505600              | 190Vacation Sickleave & PT Accrual       | 852     | 17    | 201     | 57      | 127     | 398     | 52    | 1    | 0       |
| 4111000      | 605301              | Environmental Liability - Regulated      | (572)   | (11)  | (135)   | (38)    | (85)    | (267)   | (35)  | (1)  | 0       |
| 4111000      | 605710              | REVERSE ACCRUED FINAL RECLAMATION        | 1,795   | 0     | 0       | 0       | 454     | 1,167   | 169   | 5    | 0       |
| 4111000      | 605715              | Trapper Mine Contract Obligation         | (2,172) | 0     | 0       | 0       | (496)   | (1,475) | (195) | (6)  | 0       |
| 4111000      | 610000              | 283PMI Development Costs                 | 177     | 8     | 128     | 40      | 0       | 1       | 0     | 0    | 0       |
| 4111000      | 610143              | 283Reg Liability-WA Low Energy Program   | (118)   | 0     | 0       | (118)   | 0       | 0       | 0     | 0    | 0       |
| 4111000      | 610144              | Reg Liability - CA California Alternativ | 718     | 0     | 0       | 0       | 0       | 0       | 0     | 0    | 718     |
| 4111000      | 610145              | 190Reg Liab_OR Balance Consol            |         | 0     | 0       | 0       | 0       | 0       | 0     | 0    | 0       |
| 4111000      | 610148              | Reg Liability - Def NPC Balance Reclass  |         | 0     | 0       | 0       | 0       | 0       | 0     | 0    | 0       |
| 4111000      | 705240              | 283CA Alternative Rate for Energy Progra | 1       | 1     | 0       | 0       | 0       | 0       | 0     | 0    | 0       |
| 4111000      | 705241              | Reg Liability - CA California Alternativ | 256     | 0     | 0       | 0       | 0       | 0       | 0     | 0    | 256     |
| 4111000      | 705262              | Reg Liability - Sale of REC's-ID         |         | 0     | 0       | 0       | 0       | 0       | 0     | 0    | 0       |
| 4111000      | 705263              | Reg Liability - Sale of REC's-WA         |         | 0     | 0       | 0       | 0       | 0       | 0     | 0    | 0       |
| 4111000      | 705301              | Reg Liability - OR 2010 Protocol Def     |         | 0     | 0       | 0       | 0       | 0       | 0     | 0    | 0       |
| 4111000      | 705336              | Reg Liability - Sale of Renewable Energy |         | 0     | 0       | 0       | 0       | 0       | 0     | 0    | 0       |
| 4111000      | 705400              | Reg Liability - OR Injuries & Damages Re | (1,190) | 0     | (1,190) | 0       | 0       | 0       | 0     | 0    | 0       |
| 4111000      | 705420              | Reg Liability - CA GHG Allowance Revenue | (273)   | 0     | 0       | 0       | 0       | 0       | 0     | 0    | (273)   |
| 4111000      | 705451              | Reg Liability - OR Property Insurance Re | 573     | 0     | 573     | 0       | 0       | 0       | 0     | 0    | 0       |
| 4111000      | 705453              | Reg Liability - ID Property Insurance Re | (43)    | 0     | 0       | 0       | 0       | 0       | (43)  | 0    | 0       |
| 4111000      | 705455              | Reg Liability - WY Property Insurance Re | (132)   | 0     | 0       | 0       | (132)   | 0       | 0     | 0    | 0       |





Deferred Income Tax Expense (Actuals)  
 Twelve Months Ending - December 2015  
 Allocation Method - Factor West Control Area  
 (Allocated in Thousands)

| FERC Account         | FERC Secondary Acct | JARS Reg Alloc Fctr                      | Total          | Calif          | Oregon          | Wash            | Wyoming         | Utah           | Idaho           | FERC         | Other           |
|----------------------|---------------------|--|----------------|----------------|-----------------|-----------------|-----------------|----------------|-----------------|--------------|-----------------|
| 4111000              | 705500              | Reg Liability - Powerdale Decommissionin |                | 0              | 0               | 0               | 0               | 0              | 0               | 0            | 0               |
| 4111000              | 705514              | Regulatory Liability - OR Deferred Exces |                | 0              | 0               | 0               | 0               | 0              | 0               | 0            | 0               |
| 4111000              | 705515              | Regulatory Liability - OR Deferred Exces | (2,191)        | 0              | 0               | 0               | 0               | 0              | 0               | 0            | (2,191)         |
| 4111000              | 705518              | Regulatory Liability - WA Deferred Exces | 46             | 0              | 0               | 0               | 0               | 0              | 0               | 0            | 46              |
| 4111000              | 705519              | Regulatory Liability - WA Deferred Exces | (50)           | 0              | 0               | 0               | 0               | 0              | 0               | 0            | (50)            |
| 4111000              | 705521              | Regulatory Liability - WY Deferred Exces |                | 0              | 0               | 0               | 0               | 0              | 0               | 0            | 0               |
| 4111000              | 705522              | Regulatory Liability - UT RECS in Rates  |                | 0              | 0               | 0               | 0               | 0              | 0               | 0            | 0               |
| 4111000              | 705523              | Regulatory Liability - WA RECS in Rates  |                | 0              | 0               | 0               | 0               | 0              | 0               | 0            | 0               |
| 4111000              | 705525              | REGULATORY LIABILITY - SALE OF REC - OR  | 154            | 0              | 0               | 0               | 0               | 0              | 0               | 0            | 154             |
| 4111000              | 705526              | Regulatory Liability - CA Solar Feed-in  | 359            | 0              | 0               | 0               | 0               | 0              | 0               | 0            | 359             |
| 4111000              | 705527              | Regulatory Liability - CA Solar Feed-in  | (581)          | 0              | 0               | 0               | 0               | 0              | 0               | 0            | (581)           |
| 4111000              | 705530              | Regulatory Liability - UT Solar Feed-in  | 3,839          | 0              | 0               | 0               | 0               | 0              | 0               | 0            | 3,839           |
| 4111000              | 705531              | Regulatory Liability - UT Solar Feed-in  | (5,251)        | 0              | 0               | 0               | 0               | 0              | 0               | 0            | (5,251)         |
| 4111000              | 705536              | Regulatory Liability - CA GreenHouse Gas | 1,102          | 0              | 0               | 0               | 0               | 0              | 0               | 0            | 1,102           |
| 4111000              | 705600              | RegLiability - OR 2012 GRC Giveback      | (159)          | 0              | 0               | 0               | 0               | 0              | 0               | 0            | (159)           |
| 4111000              | 705700              | Reg Liability - Current Reclass - Other  |                | 0              | 0               | 0               | 0               | 0              | 0               | 0            | 0               |
| 4111000              | 715105              | MCI FOG Wire Lease                       | 0              | 0              | 0               | 0               | 0               | 0              | 0               | 0            | 0               |
| 4111000              | 715720              | 190NW Power Act(BPA Regional Crs)-WA     | (21)           | 0              | 0               | 0               | 0               | 0              | 0               | 0            | (21)            |
| 4111000              | 715810              | Chehalis WA EFSEC C02 Mitigation Obligat | (506)          | (22)           | (370)           | (114)           | 0               | 0              | 0               | 0            | 0               |
| 4111000              | 720300              | 190Pension/Retirement (Accrued/Prepaid)  | 50             | 1              | 12              | 3               | 7               | 23             | 3               | 0            | 0               |
| 4111000              | 720560              | Pension Liability - UMWA Withdrawal Obli |                | 0              | 0               | 0               | 0               | 0              | 0               | 0            | 0               |
| 4111000              | 740100              | 283Post Merger Debt Loss                 | (316)          | (5)            | (66)            | (19)            | (49)            | (156)          | (20)            | (0)          | (0)             |
| 4111000              | 910245              | Contra Receivable from Joint Owners      | (1,916)        | (38)           | (451)           | (128)           | (286)           | (894)          | (117)           | (3)          | 0               |
| 4111000              | 910905              | 283PMI BCC Underground Mine Cost Deplet  | (177)          | (8)            | (128)           | (40)            | (0)             | (1)            | (0)             | (0)          | 0               |
| 4111000              | 920110              | 190PMI WY Extraction Tax                 | (418)          | (19)           | (302)           | (95)            | (1)             | (2)            | (0)             | (0)          | 0               |
| 4111000              | 930100              | 190OR BETC Credit                        |                | 0              | 0               | 0               | 0               | 0              | 0               | 0            | 0               |
| 4111000              | 9301001             | 190OR BETC Credit                        |                | 0              | 0               | 0               | 0               | 0              | 0               | 0            | 0               |
| 4111000              | 999998              | Deferred Income Tax Expense ~ Solar ITC  | 2              | 0              | 2               | 1               | 0               | 0              | 0               | 0            | 0               |
| <b>4111000 Total</b> |                     |  | <b>#####</b>   | <b>(8,153)</b> | <b>(87,917)</b> | <b>(24,102)</b> | <b>(43,433)</b> | <b>#####</b>   | <b>(17,386)</b> | <b>(342)</b> | <b>(14,453)</b> |
| <b>Grand Total</b>   |                     |  | <b>183,805</b> | <b>2,711</b>   | <b>50,737</b>   | <b>9,678</b>    | <b>32,814</b>   | <b>101,355</b> | <b>12,622</b>   | <b>990</b>   | <b>(35,400)</b> |





Investment Tax Credit Amortization  
 Twelve Months Ending - December 2015  
 Allocation Method - Factor West Control Area  
 (Allocated in Thousands)

| Primary Account           | Secondary Account | Alloc              | Total | Calif   | Oregon | Wash | Wyoming | Utah  | Idaho   | FERC  | Other |   |
|---------------------------|-------------------|--------------------|-------|---------|--------|------|---------|-------|---------|-------|-------|---|
| 4114000 DEF ITC-EL-FED-CR | 0                 | DEF ITC CREDIT FED | DGU   | (4,756) | 0      | 0    | 0       | (245) | (3,971) | (525) | (16)  | 0 |





Electric Plant in Service with Unclassified Plant  
 Average of Monthly Averages Ending - December 2015  
 Allocation Method - Factor West Control Area  
 (Allocated in Thousands)

| Primary Account |                    | Secondary Account |  | Alloc | Total    | Calif | Oregon  | Wash   | Wyoming | Utah     | Idaho  | FERC | Other |
|-----------------|--------------------|-------------------|--|-------|----------|-------|---------|--------|---------|----------|--------|------|-------|
| 1010000         | ELEC PLANT IN SERV | 3020000           | FRANCHISES AND CONSENTS                  | CAGE  | 14,386   | -     | -       | -      | 3,287   | 9,771    | 1,290  | 38   | -     |
| 1010000         | ELEC PLANT IN SERV | 3020000           | FRANCHISES AND CONSENTS                  | CAGW  | 178,726  | 7,772 | 130,566 | 40,388 | -       | -        | -      | -    | -     |
| 1010000         | ELEC PLANT IN SERV | 3020000           | FRANCHISES AND CONSENTS                  | IDU   | 1,000    | -     | -       | -      | -       | -        | 1,000  | -    | -     |
| 1010000         | ELEC PLANT IN SERV | 3020000           | FRANCHISES AND CONSENTS                  | UT    | (32,081) | -     | -       | -      | -       | (32,081) | -      | -    | -     |
| 1010000         | ELEC PLANT IN SERV | 3031040           | TRANSMISSION INTANGIBLE ASSETS           | CAGE  | 19,402   | -     | -       | -      | 4,433   | 13,178   | 1,740  | 51   | -     |
| 1010000         | ELEC PLANT IN SERV | 3031040           | TRANSMISSION INTANGIBLE ASSETS           | CAGW  | 18,036   | 784   | 13,176  | 4,076  | -       | -        | -      | -    | -     |
| 1010000         | ELEC PLANT IN SERV | 3031040           | TRANSMISSION INTANGIBLE ASSETS           | OR    | 531      | -     | 531     | -      | -       | -        | -      | -    | -     |
| 1010000         | ELEC PLANT IN SERV | 3031050           | RCMS - REGION CONSTRUCTION MGMT SYSTEM   | SO    | 10,936   | 215   | 2,573   | 731    | 1,631   | 5,104    | 666    | 15   | -     |
| 1010000         | ELEC PLANT IN SERV | 3031080           | FUEL MANAGEMENT SYSTEM                   | SO    | 3,293    | 65    | 775     | 220    | 491     | 1,537    | 200    | 5    | -     |
| 1010000         | ELEC PLANT IN SERV | 3031230           | AUTOMATE POLE CARD SYSTEM                | SO    | 4,410    | 87    | 1,038   | 295    | 658     | 2,058    | 268    | 6    | -     |
| 1010000         | ELEC PLANT IN SERV | 3031470           | RILDA CANYON ROAD IMPROVEMENTS           | CAEE  | 1,578    | -     | -       | -      | 399     | 1,026    | 149    | 4    | -     |
| 1010000         | ELEC PLANT IN SERV | 3031680           | DISTRIBUTION AUTOMATION PILOT PROJECT    | SO    | 13,720   | 270   | 3,229   | 917    | 2,047   | 6,403    | 835    | 19   | -     |
| 1010000         | ELEC PLANT IN SERV | 3031760           | RECORD CENTER MANAGEMENT SOFTWARE        | SO    | 291      | 6     | 68      | 19     | 43      | 136      | 18     | 0    | -     |
| 1010000         | ELEC PLANT IN SERV | 3031830           | CUSTOMER SERVICE SYSTEM (CSS)            | CN    | 117,491  | 2,811 | 35,435  | 8,036  | 8,714   | 57,898   | 4,596  | -    | -     |
| 1010000         | ELEC PLANT IN SERV | 3032040           | S A P                                    | SO    | 175,031  | 3,449 | 41,189  | 11,699 | 26,110  | 81,691   | 10,652 | 240  | -     |
| 1010000         | ELEC PLANT IN SERV | 3032220           | ENTERPRISE DATA WRHSE - BI RPTG TOOL     | SO    | 1,660    | 33    | 391     | 111    | 248     | 775      | 101    | 2    | -     |
| 1010000         | ELEC PLANT IN SERV | 3032260           | DWHS - DATA WAREHOUSE                    | SO    | 1,158    | 23    | 273     | 77     | 173     | 540      | 70     | 2    | -     |
| 1010000         | ELEC PLANT IN SERV | 3032270           | ENTERPRISE DATA WAREHOUSE                | SO    | 5,877    | 116   | 1,383   | 393    | 877     | 2,743    | 358    | 8    | -     |
| 1010000         | ELEC PLANT IN SERV | 3032330           | FIELDNET PRO METER READING SYST -HRP REP | SO    | 2,908    | 57    | 684     | 194    | 434     | 1,357    | 177    | 4    | -     |
| 1010000         | ELEC PLANT IN SERV | 3032340           | FACILITY INSPECTION REPORTING SYSTEM     | SO    | 1,1905   | 38    | 448     | 127    | 284     | 889      | 116    | 3    | -     |
| 1010000         | ELEC PLANT IN SERV | 3032360           | 2002 GRID NET POWER COST MODELING        | SO    | 8,933    | 176   | 2,102   | 597    | 1,333   | 4,169    | 544    | 12   | -     |
| 1010000         | ELEC PLANT IN SERV | 3032450           | MID OFFICE IMPROVEMENT PROJECT           | SO    | 10,144   | 200   | 2,387   | 678    | 1,513   | 4,735    | 617    | 14   | -     |
| 1010000         | ELEC PLANT IN SERV | 3032480           | OUTAGE CALL HANDLING INTEGRATION         | CN    | 1,981    | 47    | 597     | 135    | 147     | 976      | 77     | -    | -     |
| 1010000         | ELEC PLANT IN SERV | 3032510           | OPERATIONS MAPPING SYSTEM                | SO    | 10,386   | 205   | 2,444   | 694    | 1,549   | 4,848    | 632    | 14   | -     |
| 1010000         | ELEC PLANT IN SERV | 3032530           | POLE ATTACHMENT MGMT SYSTEM              | SO    | 1,892    | 37    | 445     | 126    | 282     | 883      | 115    | 3    | -     |
| 1010000         | ELEC PLANT IN SERV | 3032590           | SUBSTATION/CIRCUIT HISTORY OF OPERATIONS | SO    | 2,355    | 46    | 554     | 157    | 351     | 1,099    | 143    | 3    | -     |
| 1010000         | ELEC PLANT IN SERV | 3032600           | SINGLE PERSON SCHEDULING                 | SO    | 12,919   | 255   | 3,040   | 864    | 1,927   | 6,029    | 786    | 18   | -     |
| 1010000         | ELEC PLANT IN SERV | 3032640           | TIBCO SOFTWARE                           | SO    | 4,390    | 86    | 1,033   | 293    | 655     | 2,049    | 267    | 6    | -     |
| 1010000         | ELEC PLANT IN SERV | 3032670           | C&T OFFICIAL RECORD INFO SYSTEM          | SO    | 1,586    | 31    | 373     | 106    | 237     | 740      | 97     | 2    | -     |
| 1010000         | ELEC PLANT IN SERV | 3032680           | TRANSMISSION WHOLESALE BILLING SYSTEM    | SG    | 1,581    | 24    | 403     | 128    | 241     | 692      | 91     | 3    | -     |
| 1010000         | ELEC PLANT IN SERV | 3032710           | ROUGE RIVER HYDRO INTANGIBLES            | CAGW  | 221      | 10    | 162     | 50     | -       | -        | -      | -    | -     |
| 1010000         | ELEC PLANT IN SERV | 3032730           | IMPROVEMENTS TO PLANT OWNED BY JAMES RIV | CAGW  | 13,295   | 578   | 9,713   | 3,004  | -       | -        | -      | -    | -     |
| 1010000         | ELEC PLANT IN SERV | 3032760           | SWIFT 2 IMPROVEMENTS                     | CAGW  | 23,200   | 1,009 | 16,948  | 5,243  | -       | -        | -      | -    | -     |
| 1010000         | ELEC PLANT IN SERV | 3032770           | NORTH UMPQUA - SETTLEMENT AGREEMENT      | CAGW  | 566      | 25    | 413     | 128    | -       | -        | -      | -    | -     |
| 1010000         | ELEC PLANT IN SERV | 3032780           | BEAR RIVER SETTLEMENT AGREEMENT          | CAGE  | 117      | -     | -       | -      | 27      | 80       | 11     | 0    | -     |
| 1010000         | ELEC PLANT IN SERV | 3032830           | VCPRO - XEROX CUST STMT FRMTR ENHANCE    | SO    | 2,179    | 43    | 513     | 146    | 325     | 1,017    | 133    | 3    | -     |
| 1010000         | ELEC PLANT IN SERV | 3032860           | WEB SOFTWARE                             | SO    | 2,680    | 53    | 631     | 179    | 400     | 1,251    | 163    | 4    | -     |
| 1010000         | ELEC PLANT IN SERV | 3032900           | IDAHO TRANSMISSION CUSTOMER-OWNED ASSETS | CAGE  | 8,460    | -     | -       | -      | 1,933   | 5,746    | 759    | 22   | -     |
| 1010000         | ELEC PLANT IN SERV | 3032900           | IDAHO TRANSMISSION CUSTOMER-OWNED ASSETS | JBG   | 88       | 4     | 64      | 20     | 0       | 0        | 0      | 0    | -     |
| 1010000         | ELEC PLANT IN SERV | 3032910           | WYOMING VHF (VPC) SPECTRUM               | WYP   | 577      | -     | -       | -      | 577     | -        | -      | -    | -     |
| 1010000         | ELEC PLANT IN SERV | 3032920           | IDAHO VHF (VPC) SPECTRUM                 | IDU   | 3,105    | -     | -       | -      | -       | -        | 3,105  | -    | -     |
| 1010000         | ELEC PLANT IN SERV | 3032930           | UTAH VHF (VPC) SPECTRUM                  | UT    | 3,236    | -     | -       | -      | -       | 3,236    | -      | -    | -     |
| 1010000         | ELEC PLANT IN SERV | 3032990           | PSDH - FLENET P8                         | SO    | 4,647    | 92    | 1,094   | 311    | 693     | 2,169    | 283    | 6    | -     |
| 1010000         | ELEC PLANT IN SERV | 3033090           | STEAM PLANT INTANGIBLE ASSETS            | CAGE  | 38,310   | -     | -       | -      | 8,754   | 26,020   | 3,435  | 102  | -     |
| 1010000         | ELEC PLANT IN SERV | 3033090           | STEAM PLANT INTANGIBLE ASSETS            | CAGW  | 23,710   | 1,031 | 17,321  | 5,358  | -       | -        | -      | -    | -     |
| 1010000         | ELEC PLANT IN SERV | 3033090           | STEAM PLANT INTANGIBLE ASSETS            | JBG   | 953      | 41    | 692     | 214    | 1       | 4        | 0      | 0    | -     |
| 1010000         | ELEC PLANT IN SERV | 3033090           | STEAM PLANT INTANGIBLE ASSETS            | UT    | 23       | -     | -       | -      | -       | 23       | -      | -    | -     |
| 1010000         | ELEC PLANT IN SERV | 3033120           | RANGER EMS/SCADA SYSTEM                  | CAGE  | 141      | -     | -       | -      | 32      | 96       | 13     | 0    | -     |
| 1010000         | ELEC PLANT IN SERV | 3033120           | RANGER EMS/SCADA SYSTEM                  | SO    | 37,614   | 741   | 8,852   | 2,514  | 5,611   | 17,555   | 2,289  | 52   | -     |
| 1010000         | ELEC PLANT IN SERV | 3033120           | RANGER EMS/SCADA SYSTEM                  | WYP   | 463      | -     | -       | -      | 463     | -        | -      | -    | -     |
| 1010000         | ELEC PLANT IN SERV | 3033170           | GTX VERSION 7 SOFTWARE                   | CN    | 3,921    | 94    | 1,182   | 268    | 291     | 1,932    | 153    | -    | -     |
| 1010000         | ELEC PLANT IN SERV | 3033190           | ITRON METER READING SOFTWARE             | CN    | 5,703    | 136   | 1,720   | 390    | 423     | 2,810    | 223    | -    | -     |
| 1010000         | ELEC PLANT IN SERV | 3033210           | ArcFM Software                           | SO    | 2,081    | 41    | 490     | 139    | 310     | 971      | 127    | 3    | -     |
| 1010000         | ELEC PLANT IN SERV | 3033300           | SECID - CUST SECURE WEB LOGIN            | CN    | 2,085    | 26    | 327     | 74     | 80      | 535      | 42     | -    | -     |
| 1010000         | ELEC PLANT IN SERV | 3033310           | C&T - Energy Trading System              | SO    | 15,033   | 296   | 3,538   | 1,005  | 2,243   | 7,016    | 915    | 21   | -     |



Electric Plant in Service with Unclassified Plant  
 Average of Monthly Averages Ending - December 2015  
 Allocation Method - Factor West Control Area  
 (Allocated in Thousands)

| Primary Account | Secondary Account          | Alloc                                    | Total | Calif     | Oregon | Wash    | Wyoming | Utah    | Idaho     | FERC    | Other |
|-----------------|----------------------------|--|-------|-----------|--------|---------|---------|---------|-----------|---------|-------|
| 1010000         | ELEC PLANT IN SERV 3033320 | CAS - CONTROL AREA SCHEDULING (TRANSM)   | CAGW  | 9,113     | 396    | 6,658   | 2,059   | -       | -         | -       | -     |
| 1010000         | ELEC PLANT IN SERV 3033330 | OR VHF (VPC) SPECTRUM                    | OR    | 3,781     | -      | 3,781   | -       | -       | -         | -       | -     |
| 1010000         | ELEC PLANT IN SERV 3033340 | WA VHF (VPC) SPECTRUM                    | WA    | 1,508     | -      | -       | 1,508   | -       | -         | -       | -     |
| 1010000         | ELEC PLANT IN SERV 3033350 | CA VHF (VPC) SPECTRUM                    | CA    | 426       | 426    | -       | -       | -       | -         | -       | -     |
| 1010000         | ELEC PLANT IN SERV 3033360 | DSM REPORTING & TRACKING SOFTWARE        | SO    | 1,224     | 24     | 288     | 82      | 183     | 571       | 74      | 2     |
| 1010000         | ELEC PLANT IN SERV 3033370 | DISTRIBUTION INTANGIBLES                 | WYP   | 158       | -      | -       | -       | 158     | -         | -       | -     |
| 1010000         | ELEC PLANT IN SERV 3033380 | MISCELLANEOUS SMALL SOFTWARE PACKAGES    | CAGE  | 1,601     | -      | -       | -       | 366     | 1,087     | 144     | 4     |
| 1010000         | ELEC PLANT IN SERV 3033390 | RMT TRADE SYSTEM                         | SO    | 33        | 1      | 8       | 2       | 5       | 15        | 2       | 0     |
| 1010000         | ELEC PLANT IN SERV 3034900 | MISC - MISCELLANEOUS                     | CAEE  | 245       | -      | -       | -       | 62      | 159       | 23      | 1     |
| 1010000         | ELEC PLANT IN SERV 3034900 | MISC - MISCELLANEOUS                     | CAGE  | 1,549     | -      | -       | -       | 354     | 1,052     | 139     | 4     |
| 1010000         | ELEC PLANT IN SERV 3034900 | MISC - MISCELLANEOUS                     | CAGW  | 190       | 8      | 139     | 43      | -       | -         | -       | -     |
| 1010000         | ELEC PLANT IN SERV 3034900 | MISC - MISCELLANEOUS                     | CN    | 71        | 2      | 21      | 5       | 5       | 35        | 3       | -     |
| 1010000         | ELEC PLANT IN SERV 3034900 | MISC - MISCELLANEOUS                     | IDU   | 5         | -      | -       | -       | -       | -         | 5       | -     |
| 1010000         | ELEC PLANT IN SERV 3034900 | MISC - MISCELLANEOUS                     | OR    | 22        | -      | 22      | -       | -       | -         | -       | -     |
| 1010000         | ELEC PLANT IN SERV 3034900 | MISC - MISCELLANEOUS                     | SO    | 25,040    | 493    | 5,893   | 1,674   | 3,735   | 11,667    | 1,524   | 34    |
| 1010000         | ELEC PLANT IN SERV 3034900 | MISC - MISCELLANEOUS                     | UT    | 8         | -      | -       | -       | -       | 8         | -       | -     |
| 1010000         | ELEC PLANT IN SERV 3034900 | MISC - MISCELLANEOUS                     | WYP   | 99        | -      | -       | -       | 99      | -         | -       | -     |
| 1010000         | ELEC PLANT IN SERV 3035320 | HYDRO PLANT INTANGIBLES                  | CAGE  | 509       | -      | -       | -       | 116     | 345       | 46      | 1     |
| 1010000         | ELEC PLANT IN SERV 3035320 | HYDRO PLANT INTANGIBLES                  | CAGW  | 429       | 19     | 314     | 97      | -       | -         | -       | -     |
| 1010000         | ELEC PLANT IN SERV 3035322 | ACD#Call Center Automated Call Distribut | CN    | 4,119     | 99     | 1,242   | 282     | 305     | 2,030     | 161     | -     |
| 1010000         | ELEC PLANT IN SERV 3035330 | OATI-OASIS INTERFACE                     | SO    | 1,174     | 23     | 276     | 78      | 175     | 548       | 71      | 2     |
| 1010000         | ELEC PLANT IN SERV 3100000 | LAND & LAND RIGHTS                       | CAGE  | 1,386     | -      | -       | -       | 299     | 887       | 117     | 3     |
| 1010000         | ELEC PLANT IN SERV 3101000 | LAND OWNED IN FEE                        | CAGE  | 10,074    | -      | -       | -       | 2,302   | 6,842     | 903     | 27    |
| 1010000         | ELEC PLANT IN SERV 3101000 | LAND OWNED IN FEE                        | CAGW  | 1,789     | 78     | 1,307   | 404     | -       | -         | -       | -     |
| 1010000         | ELEC PLANT IN SERV 3101000 | LAND OWNED IN FEE                        | JBG   | 716       | 31     | 520     | 161     | 1       | 3         | 0       | 0     |
| 1010000         | ELEC PLANT IN SERV 3102000 | LAND RIGHTS                              | CAGE  | 42,876    | -      | -       | -       | 9,797   | 29,121    | 3,844   | 114   |
| 1010000         | ELEC PLANT IN SERV 3102000 | LAND RIGHTS                              | JBG   | 281       | 12     | 204     | 63      | 0       | 1         | 0       | 0     |
| 1010000         | ELEC PLANT IN SERV 3103000 | WATER RIGHTS                             | CAGE  | 36,332    | -      | -       | -       | 8,302   | 24,676    | 3,258   | 96    |
| 1010000         | ELEC PLANT IN SERV 3103000 | WATER RIGHTS                             | JBG   | 171       | 7      | 124     | 38      | 0       | 1         | 0       | 0     |
| 1010000         | ELEC PLANT IN SERV 3108000 | FEE LAND - LEASED                        | CAGE  | 37        | -      | -       | -       | 8       | 25        | 3       | 0     |
| 1010000         | ELEC PLANT IN SERV 3110000 | STRUCTURES AND IMPROVEMENTS              | CAGE  | 810,751   | -      | -       | -       | 185,254 | 550,653   | 72,694  | 2,149 |
| 1010000         | ELEC PLANT IN SERV 3110000 | STRUCTURES AND IMPROVEMENTS              | CAGW  | 66,466    | 2,890  | 48,556  | 15,020  | -       | -         | -       | -     |
| 1010000         | ELEC PLANT IN SERV 3110000 | STRUCTURES AND IMPROVEMENTS              | JBG   | 141,020   | 6,098  | 102,436 | 31,687  | 183     | 544       | 72      | 2     |
| 1010000         | ELEC PLANT IN SERV 3120000 | BOILER PLANT EQUIPMENT                   | CAGE  | 3,447,330 | -      | -       | -       | 787,703 | 2,341,390 | 309,097 | 9,139 |
| 1010000         | ELEC PLANT IN SERV 3120000 | BOILER PLANT EQUIPMENT                   | CAGW  | 123,525   | 5,372  | 90,240  | 27,914  | -       | -         | -       | -     |
| 1010000         | ELEC PLANT IN SERV 3120000 | BOILER PLANT EQUIPMENT                   | JBG   | 726,304   | 31,405 | 527,581 | 163,197 | 942     | 2,799     | 370     | 11    |
| 1010000         | ELEC PLANT IN SERV 3140000 | TURBOGENERATOR UNITS                     | CAGE  | 739,661   | -      | -       | -       | 169,010 | 502,370   | 66,320  | 1,961 |
| 1010000         | ELEC PLANT IN SERV 3140000 | TURBOGENERATOR UNITS                     | CAGW  | 55,745    | 2,424  | 40,724  | 12,597  | -       | -         | -       | -     |
| 1010000         | ELEC PLANT IN SERV 3140000 | TURBOGENERATOR UNITS                     | JBG   | 201,106   | 8,696  | 146,082 | 45,188  | 261     | 775       | 102     | 3     |
| 1010000         | ELEC PLANT IN SERV 3150000 | ACCESSORY ELECTRIC EQUIPMENT             | CAGE  | 419,198   | -      | -       | -       | 95,785  | 284,715   | 37,586  | 1,111 |
| 1010000         | ELEC PLANT IN SERV 3150000 | ACCESSORY ELECTRIC EQUIPMENT             | CAGW  | 13,226    | 575    | 9,662   | 2,989   | -       | -         | -       | -     |
| 1010000         | ELEC PLANT IN SERV 3150000 | ACCESSORY ELECTRIC EQUIPMENT             | JBG   | 60,768    | 2,628  | 44,141  | 13,654  | 79      | 234       | 31      | 1     |
| 1010000         | ELEC PLANT IN SERV 3157000 | ACCESSORY ELECTRIC EQUIP-SUPV & ALARM    | CAGE  | 13        | -      | -       | -       | 3       | 9         | 1       | 0     |
| 1010000         | ELEC PLANT IN SERV 3157000 | ACCESSORY ELECTRIC EQUIP-SUPV & ALARM    | JBG   | 50        | 2      | 36      | 11      | 0       | 0         | 0       | 0     |
| 1010000         | ELEC PLANT IN SERV 3160000 | MISCELLANEOUS POWER PLANT EQUIPMENT      | CAGE  | 26,807    | -      | -       | -       | 6,125   | 18,207    | 2,404   | 71    |
| 1010000         | ELEC PLANT IN SERV 3160000 | MISCELLANEOUS POWER PLANT EQUIPMENT      | CAGW  | 320       | 14     | 234     | 72      | -       | -         | -       | -     |
| 1010000         | ELEC PLANT IN SERV 3160000 | MISCELLANEOUS POWER PLANT EQUIPMENT      | JBG   | 4,115     | 178    | 2,989   | 925     | 5       | 16        | 2       | 0     |
| 1010000         | ELEC PLANT IN SERV 3300000 | LAND AND LAND RIGHTS                     | CAGE  | 111       | -      | -       | -       | 25      | 75        | 10      | 0     |
| 1010000         | ELEC PLANT IN SERV 3301000 | LAND OWNED IN FEE                        | CAGE  | 5,539     | -      | -       | -       | 1,266   | 3,762     | 497     | 15    |
| 1010000         | ELEC PLANT IN SERV 3301000 | LAND OWNED IN FEE                        | CAGW  | 16,768    | 729    | 12,250  | 3,789   | -       | -         | -       | -     |
| 1010000         | ELEC PLANT IN SERV 3302000 | LAND RIGHTS                              | CAGE  | 65        | -      | -       | -       | 15      | 44        | 6       | 0     |
| 1010000         | ELEC PLANT IN SERV 3302000 | LAND RIGHTS                              | CAGW  | 8,035     | 349    | 5,870   | 1,816   | -       | -         | -       | -     |
| 1010000         | ELEC PLANT IN SERV 3303000 | WATER RIGHTS                             | CAGE  | 140       | -      | -       | -       | 32      | 95        | 13      | 0     |
| 1010000         | ELEC PLANT IN SERV 3304000 | FLOOD RIGHTS                             | CAGE  | 91        | -      | -       | -       | 21      | 62        | 8       | 0     |
| 1010000         | ELEC PLANT IN SERV 3304000 | FLOOD RIGHTS                             | CAGW  | 257       | 11     | 188     | 58      | -       | -         | -       | -     |



Electric Plant in Service with Unclassified Plant  
 Average of Monthly Averages Ending - December 2015  
 Allocation Method - Factor West Control Area  
 (Allocated in Thousands)

| Primary Account |                    | Secondary Account |  | Alloc | Total     | Calif  | Oregon  | Wash    | Wyoming | Utah      | Idaho   | FERC  | Other |
|-----------------|--------------------|-------------------|--|-------|-----------|--------|---------|---------|---------|-----------|---------|-------|-------|
| 1010000         | ELEC PLANT IN SERV | 3305000           | LAND RIGHTS - FISH/WILDLIFE              | CAGW  | 310       | 13     | 226     | 70      | -       | -         | -       | -     | -     |
| 1010000         | ELEC PLANT IN SERV | 3310000           | STRUCTURES AND IMPROVE                   | CAGE  | 7,258     | -      | -       | -       | 1,658   | 4,930     | 651     | 19    | -     |
| 1010000         | ELEC PLANT IN SERV | 3310000           | STRUCTURES AND IMPROVE                   | CAGW  | 411       | 18     | 300     | 93      | -       | -         | -       | -     | -     |
| 1010000         | ELEC PLANT IN SERV | 3311000           | STRUCTURES AND IMPROVE-PRODUCTION        | CAGE  | 5,669     | -      | -       | -       | 1,295   | 3,850     | 508     | 15    | -     |
| 1010000         | ELEC PLANT IN SERV | 3311000           | STRUCTURES AND IMPROVE-PRODUCTION        | CAGW  | 58,150    | 2,529  | 42,481  | 13,141  | -       | -         | -       | -     | -     |
| 1010000         | ELEC PLANT IN SERV | 3312000           | STRUCTURES AND IMPROVE-FISH/WILDLIFE     | CAGE  | 364       | -      | -       | -       | 83      | 247       | 33      | 1     | -     |
| 1010000         | ELEC PLANT IN SERV | 3312000           | STRUCTURES AND IMPROVE-FISH/WILDLIFE     | CAGW  | 147,203   | 6,401  | 107,537 | 33,265  | -       | -         | -       | -     | -     |
| 1010000         | ELEC PLANT IN SERV | 3313000           | STRUCTURES AND IMPROVE-RECREATION        | CAGE  | 2,265     | -      | -       | -       | 518     | 1,538     | 203     | 6     | -     |
| 1010000         | ELEC PLANT IN SERV | 3313000           | STRUCTURES AND IMPROVE-RECREATION        | CAGW  | 18,805    | 818    | 13,737  | 4,249   | -       | -         | -       | -     | -     |
| 1010000         | ELEC PLANT IN SERV | 3316000           | STRUCTURES - LEASE IMPROVEMENTS          | CAGW  | 13,406    | 583    | 9,794   | 3,029   | -       | -         | -       | -     | -     |
| 1010000         | ELEC PLANT IN SERV | 3320000           | "RESERVOIRS, DAMS & WATERWAYS"           | CAGE  | 26,022    | -      | -       | -       | 5,946   | 17,674    | 2,333   | 69    | -     |
| 1010000         | ELEC PLANT IN SERV | 3320000           | "RESERVOIRS, DAMS & WATERWAYS"           | CAGW  | 3,801     | 165    | 2,777   | 859     | -       | -         | -       | -     | -     |
| 1010000         | ELEC PLANT IN SERV | 3321000           | "RESERVOIRS, DAMS, & WTRWYS-PRODUCTION"  | CAGE  | 67,169    | -      | -       | -       | 15,348  | 45,621    | 6,023   | 178   | -     |
| 1010000         | ELEC PLANT IN SERV | 3321000           | "RESERVOIRS, DAMS, & WTRWYS-PRODUCTION"  | CAGW  | 362,278   | 15,754 | 264,657 | 81,867  | -       | -         | -       | -     | -     |
| 1010000         | ELEC PLANT IN SERV | 3322000           | "RESERVOIRS, DAMS, & WTRWYS-FISH/WILDLIF | CAGE  | 498       | -      | -       | -       | 114     | 339       | 45      | 1     | -     |
| 1010000         | ELEC PLANT IN SERV | 3322000           | "RESERVOIRS, DAMS, & WTRWYS-FISH/WILDLIF | CAGW  | 22,496    | 978    | 16,434  | 5,084   | -       | -         | -       | -     | -     |
| 1010000         | ELEC PLANT IN SERV | 3323000           | "RESERVOIRS, DAMS, & WTRWYS-RECREATION"  | CAGE  | 66        | -      | -       | -       | 15      | 45        | 6       | 0     | -     |
| 1010000         | ELEC PLANT IN SERV | 3323000           | "RESERVOIRS, DAMS, & WTRWYS-RECREATION"  | CAGW  | 214       | 9      | 157     | 48      | -       | -         | -       | -     | -     |
| 1010000         | ELEC PLANT IN SERV | 3330000           | "WATER WHEELS, TURB & GENERATORS"        | CAGE  | 40,589    | -      | -       | -       | 9,275   | 27,568    | 3,639   | 108   | -     |
| 1010000         | ELEC PLANT IN SERV | 3330000           | "WATER WHEELS, TURB & GENERATORS"        | CAGW  | 86,618    | 3,767  | 63,278  | 19,574  | -       | -         | -       | -     | -     |
| 1010000         | ELEC PLANT IN SERV | 3340000           | ACCESSORY ELECTRIC EQUIPMENT             | CAGE  | 11,966    | -      | -       | -       | 2,734   | 8,127     | 1,073   | 32    | -     |
| 1010000         | ELEC PLANT IN SERV | 3340000           | ACCESSORY ELECTRIC EQUIPMENT             | CAGW  | 62,924    | 2,736  | 45,969  | 14,220  | -       | -         | -       | -     | -     |
| 1010000         | ELEC PLANT IN SERV | 3347000           | ACCESSORY ELECT EQUIP - SUPV & ALARM     | CAGE  | 64        | -      | -       | -       | 15      | 43        | 6       | 0     | -     |
| 1010000         | ELEC PLANT IN SERV | 3347000           | ACCESSORY ELECT EQUIP - SUPV & ALARM     | CAGW  | 3,159     | 137    | 2,308   | 714     | -       | -         | -       | -     | -     |
| 1010000         | ELEC PLANT IN SERV | 3350000           | MISC POWER PLANT EQUIP                   | CAGE  | 178       | -      | -       | -       | 41      | 121       | 16      | 0     | -     |
| 1010000         | ELEC PLANT IN SERV | 3351000           | MISC POWER PLANT EQUIP - PRODUCTION      | CAGW  | 2,187     | 95     | 1,598   | 494     | -       | -         | -       | -     | -     |
| 1010000         | ELEC PLANT IN SERV | 3353000           | MISC POWER PLANT EQUIP - RECREATION      | CAGW  | 3         | 0      | 2       | 1       | -       | -         | -       | -     | -     |
| 1010000         | ELEC PLANT IN SERV | 3360000           | "ROADS, RAILROADS & BRIDGES"             | CAGE  | 2,069     | -      | -       | -       | 473     | 1,405     | 185     | 5     | -     |
| 1010000         | ELEC PLANT IN SERV | 3360000           | "ROADS, RAILROADS & BRIDGES"             | CAGW  | 18,768    | 816    | 13,711  | 4,241   | -       | -         | -       | -     | -     |
| 1010000         | ELEC PLANT IN SERV | 3401000           | LAND OWNED IN FEE                        | CAGE  | 9,174     | -      | -       | -       | 2,096   | 6,231     | 823     | 24    | -     |
| 1010000         | ELEC PLANT IN SERV | 3401000           | LAND OWNED IN FEE                        | CAGW  | 2,816     | 122    | 2,057   | 636     | -       | -         | -       | -     | -     |
| 1010000         | ELEC PLANT IN SERV | 3401000           | LAND OWNED IN FEE                        | OR    | 75        | -      | 75      | -       | -       | -         | -       | -     | -     |
| 1010000         | ELEC PLANT IN SERV | 3403000           | WATER RIGHTS - OTHER PRODUCTION          | CAGE  | 30,953    | -      | -       | -       | 7,073   | 21,023    | 2,775   | 82    | -     |
| 1010000         | ELEC PLANT IN SERV | 3410000           | STRUCTURES & IMPROVEMENTS                | CAGE  | 169,203   | -      | -       | -       | 38,662  | 114,921   | 15,171  | 449   | -     |
| 1010000         | ELEC PLANT IN SERV | 3410000           | STRUCTURES & IMPROVEMENTS                | CAGW  | 57,488    | 2,500  | 41,997  | 12,991  | -       | -         | -       | -     | -     |
| 1010000         | ELEC PLANT IN SERV | 3420000           | "FUEL HOLDERS, PRODUCERS, ACCES"         | CAGE  | 14,249    | -      | -       | -       | 3,256   | 9,678     | 1,278   | 38    | -     |
| 1010000         | ELEC PLANT IN SERV | 3420000           | "FUEL HOLDERS, PRODUCERS, ACCES"         | CAGW  | 1,623     | 71     | 1,185   | 367     | -       | -         | -       | -     | -     |
| 1010000         | ELEC PLANT IN SERV | 3430000           | PRIME MOVERS                             | CAGE  | 1,962,170 | -      | -       | -       | 448,349 | 1,332,685 | 175,934 | 5,202 | -     |
| 1010000         | ELEC PLANT IN SERV | 3430000           | PRIME MOVERS                             | CAGW  | 961,594   | 41,816 | 702,479 | 217,299 | -       | -         | -       | -     | -     |
| 1010000         | ELEC PLANT IN SERV | 3440000           | GENERATORS                               | CAGE  | 338,792   | -      | -       | -       | 77,413  | 230,104   | 30,377  | 898   | -     |
| 1010000         | ELEC PLANT IN SERV | 3440000           | GENERATORS                               | CAGW  | 133,076   | 5,787  | 97,217  | 30,072  | -       | -         | -       | -     | -     |
| 1010000         | ELEC PLANT IN SERV | 3450000           | ACCESSORY ELECTRIC EQUIPMENT             | CAGE  | 237,480   | -      | -       | -       | 54,263  | 161,294   | 21,293  | 630   | -     |
| 1010000         | ELEC PLANT IN SERV | 3450000           | ACCESSORY ELECTRIC EQUIPMENT             | CAGW  | 87,647    | 3,811  | 64,029  | 19,806  | -       | -         | -       | -     | -     |
| 1010000         | ELEC PLANT IN SERV | 3460000           | MISCELLANEOUS PWR PLANT EQUIP            | CAGE  | 11,107    | -      | -       | -       | 2,538   | 7,544     | 996     | 29    | -     |
| 1010000         | ELEC PLANT IN SERV | 3460000           | MISCELLANEOUS PWR PLANT EQUIP            | CAGW  | 4,028     | 175    | 2,943   | 910     | -       | -         | -       | -     | -     |
| 1010000         | ELEC PLANT IN SERV | 3500000           | LAND AND LAND RIGHTS                     | CAGE  | 841       | -      | -       | -       | 192     | 571       | 75      | 2     | -     |
| 1010000         | ELEC PLANT IN SERV | 3501000           | LAND OWNED IN FEE                        | CAGE  | 46,994    | -      | -       | -       | 10,738  | 31,918    | 4,214   | 125   | -     |
| 1010000         | ELEC PLANT IN SERV | 3501000           | LAND OWNED IN FEE                        | CAGW  | 6,607     | 287    | 4,826   | 1,493   | -       | -         | -       | -     | -     |
| 1010000         | ELEC PLANT IN SERV | 3501000           | LAND OWNED IN FEE                        | SG    | 5         | 0      | 1       | 0       | 1       | 2         | 0       | 0     | -     |
| 1010000         | ELEC PLANT IN SERV | 3502000           | LAND RIGHTS                              | CAGE  | 157,797   | -      | -       | -       | 36,056  | 107,174   | 14,148  | 418   | -     |
| 1010000         | ELEC PLANT IN SERV | 3502000           | LAND RIGHTS                              | CAGW  | 27,636    | 1,202  | 20,189  | 6,245   | -       | -         | -       | -     | -     |
| 1010000         | ELEC PLANT IN SERV | 3502000           | LAND RIGHTS                              | IBG   | 2,309     | 100    | 1,678   | 519     | 3       | 9         | 1       | 0     | -     |
| 1010000         | ELEC PLANT IN SERV | 3502000           | LAND RIGHTS                              | SG    | 96        | 1      | 24      | 8       | 15      | 42        | 6       | 0     | -     |
| 1010000         | ELEC PLANT IN SERV | 3520000           | STRUCTURES & IMPROVEMENTS                | CAGE  | 171,735   | -      | -       | -       | 39,241  | 116,640   | 15,398  | 455   | -     |
| 1010000         | ELEC PLANT IN SERV | 3520000           | STRUCTURES & IMPROVEMENTS                | CAGW  | 45,977    | 1,999  | 33,588  | 10,390  | -       | -         | -       | -     | -     |



Electric Plant in Service with Unclassified Plant  
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| Primary Account |                    | Secondary Account |   | Alloc | Total     | Calif  | Oregon  | Wash   | Wyoming | Utah    | Idaho   | FERC  | Other |
|-----------------|--------------------|-------------------|---|-------|-----------|--------|---------|--------|---------|---------|---------|-------|-------|
| 1010000         | ELEC PLANT IN SERV | 3520000           | STRUCTURES & IMPROVEMENTS               | JBG   | 1,436     | 62     | 1,043   | 323    | 2       | 6       | 1       | 0     | -     |
| 1010000         | ELEC PLANT IN SERV | 3520000           | STRUCTURES & IMPROVEMENTS               | SG    | 3         | 0      | 1       | 0      | 0       | 1       | 0       | 0     | -     |
| 1010000         | ELEC PLANT IN SERV | 3530000           | STATION EQUIPMENT                       | CAGE  | 1,248,621 | -      | -       | -      | 285,306 | 848,050 | 111,955 | 3,310 | -     |
| 1010000         | ELEC PLANT IN SERV | 3530000           | STATION EQUIPMENT                       | CAGW  | 435,991   | 18,960 | 318,507 | 98,524 | -       | -       | -       | -     | -     |
| 1010000         | ELEC PLANT IN SERV | 3530000           | STATION EQUIPMENT                       | JBG   | 21,843    | 944    | 15,867  | 4,908  | 26      | 84      | 11      | 0     | -     |
| 1010000         | ELEC PLANT IN SERV | 3534000           | STATION EQUIPMENT, STEP-UP TRANSFORMERS | CAGE  | 96,359    | -      | -       | -      | 22,018  | 65,446  | 8,640   | 255   | -     |
| 1010000         | ELEC PLANT IN SERV | 3534000           | STATION EQUIPMENT, STEP-UP TRANSFORMERS | CAGW  | 44,628    | 1,941  | 32,602  | 10,085 | -       | -       | -       | -     | -     |
| 1010000         | ELEC PLANT IN SERV | 3534000           | STATION EQUIPMENT, STEP-UP TRANSFORMERS | JBG   | 13,739    | 594    | 9,980   | 3,087  | 18      | 53      | 7       | 0     | -     |
| 1010000         | ELEC PLANT IN SERV | 3537000           | STATION EQUIPMENT-SUPERVISORY & ALARM   | CAGE  | 13,259    | -      | -       | -      | 3,030   | 9,005   | 1,189   | 35    | -     |
| 1010000         | ELEC PLANT IN SERV | 3537000           | STATION EQUIPMENT-SUPERVISORY & ALARM   | CAGW  | 6,084     | 265    | 4,444   | 1,375  | -       | -       | -       | -     | -     |
| 1010000         | ELEC PLANT IN SERV | 3537000           | STATION EQUIPMENT-SUPERVISORY & ALARM   | JBG   | 224       | 10     | 163     | 50     | 0       | 1       | 0       | 0     | -     |
| 1010000         | ELEC PLANT IN SERV | 3537000           | STATION EQUIPMENT-SUPERVISORY & ALARM   | SG    | 952       | 14     | 243     | 77     | 145     | 417     | 55      | 2     | -     |
| 1010000         | ELEC PLANT IN SERV | 3540000           | TOWERS AND FIXTURES                     | CAGE  | 1,024,339 | -      | -       | -      | 234,058 | 695,721 | 91,845  | 2,716 | -     |
| 1010000         | ELEC PLANT IN SERV | 3540000           | TOWERS AND FIXTURES                     | CAGW  | 187,767   | 8,165  | 137,170 | 42,431 | -       | -       | -       | -     | -     |
| 1010000         | ELEC PLANT IN SERV | 3540000           | TOWERS AND FIXTURES                     | JBG   | 29,830    | 1,290  | 21,668  | 6,703  | 39      | 115     | 15      | 0     | -     |
| 1010000         | ELEC PLANT IN SERV | 3540000           | TOWERS AND FIXTURES                     | SG    | 124       | 2      | 31      | 10     | 19      | 54      | 7       | 0     | -     |
| 1010000         | ELEC PLANT IN SERV | 3550000           | POLES AND FIXTURES                      | CAGE  | 529,350   | -      | -       | -      | 120,955 | 359,529 | 47,463  | 1,403 | -     |
| 1010000         | ELEC PLANT IN SERV | 3550000           | POLES AND FIXTURES                      | CAGW  | 254,289   | 11,058 | 185,767 | 57,464 | -       | -       | -       | -     | -     |
| 1010000         | ELEC PLANT IN SERV | 3550000           | POLES AND FIXTURES                      | JBG   | 956       | 41     | 695     | 215    | 1       | 4       | 0       | 0     | -     |
| 1010000         | ELEC PLANT IN SERV | 3550000           | POLES AND FIXTURES                      | SG    | 662       | 10     | 169     | 53     | 101     | 289     | 38      | 1     | -     |
| 1010000         | ELEC PLANT IN SERV | 3560000           | OVERHEAD CONDUCTORS & DEVICES           | CAGE  | 781,355   | -      | -       | -      | 178,537 | 530,688 | 70,058  | 2,071 | -     |
| 1010000         | ELEC PLANT IN SERV | 3560000           | OVERHEAD CONDUCTORS & DEVICES           | CAGW  | 306,799   | 13,342 | 224,128 | 69,330 | -       | -       | -       | -     | -     |
| 1010000         | ELEC PLANT IN SERV | 3560000           | OVERHEAD CONDUCTORS & DEVICES           | JBG   | 20,098    | 869    | 14,599  | 4,516  | 26      | 77      | 10      | 0     | -     |
| 1010000         | ELEC PLANT IN SERV | 3560000           | OVERHEAD CONDUCTORS & DEVICES           | SG    | 1,498     | 23     | 382     | 121    | 228     | 655     | 87      | 3     | -     |
| 1010000         | ELEC PLANT IN SERV | 3570000           | UNDERGROUND CONDUIT                     | CAGE  | 3,286     | -      | -       | -      | 751     | 2,232   | 295     | 9     | -     |
| 1010000         | ELEC PLANT IN SERV | 3570000           | UNDERGROUND CONDUIT                     | CAGW  | 233       | 10     | 170     | 53     | -       | -       | -       | -     | -     |
| 1010000         | ELEC PLANT IN SERV | 3580000           | UNDERGROUND CONDUCTORS & DEVICES        | CAGE  | 7,712     | -      | -       | -      | 1,762   | 5,238   | 692     | 20    | -     |
| 1010000         | ELEC PLANT IN SERV | 3580000           | UNDERGROUND CONDUCTORS & DEVICES        | CAGW  | 323       | 14     | 236     | 73     | -       | -       | -       | -     | -     |
| 1010000         | ELEC PLANT IN SERV | 3590000           | ROADS AND TRAILS                        | CAGE  | 4,861     | -      | -       | -      | 1,111   | 3,302   | 436     | 13    | -     |
| 1010000         | ELEC PLANT IN SERV | 3590000           | ROADS AND TRAILS                        | CAGW  | 7,055     | 307    | 5,154   | 1,594  | -       | -       | -       | -     | -     |
| 1010000         | ELEC PLANT IN SERV | 3590000           | ROADS AND TRAILS                        | JBG   | 5         | 0      | 4       | 1      | 0       | 0       | 0       | 0     | -     |
| 1010000         | ELEC PLANT IN SERV | 3590000           | ROADS AND TRAILS                        | SG    | 16        | 0      | 4       | 1      | 2       | 7       | 1       | 0     | -     |
| 1010000         | ELEC PLANT IN SERV | 3600000           | LAND AND LAND RIGHTS                    | IDU   | 1         | -      | -       | -      | -       | -       | -       | 1     | -     |
| 1010000         | ELEC PLANT IN SERV | 3600000           | LAND AND LAND RIGHTS                    | OR    | 8         | -      | 8       | -      | -       | -       | -       | -     | -     |
| 1010000         | ELEC PLANT IN SERV | 3600000           | LAND AND LAND RIGHTS                    | UT    | 168       | -      | -       | -      | -       | 168     | -       | -     | -     |
| 1010000         | ELEC PLANT IN SERV | 3600000           | LAND AND LAND RIGHTS                    | WA    | 0         | -      | -       | 0      | -       | -       | -       | -     | -     |
| 1010000         | ELEC PLANT IN SERV | 3600000           | LAND AND LAND RIGHTS                    | WYP   | 4         | -      | -       | -      | 4       | -       | -       | -     | -     |
| 1010000         | ELEC PLANT IN SERV | 3600000           | LAND AND LAND RIGHTS                    | WYU   | 2         | -      | -       | -      | 2       | -       | -       | -     | -     |
| 1010000         | ELEC PLANT IN SERV | 3601000           | LAND OWNED IN FEE                       | CA    | 729       | 729    | -       | -      | -       | -       | -       | -     | -     |
| 1010000         | ELEC PLANT IN SERV | 3601000           | LAND OWNED IN FEE                       | IDU   | 297       | -      | -       | -      | -       | -       | 297     | -     | -     |
| 1010000         | ELEC PLANT IN SERV | 3601000           | LAND OWNED IN FEE                       | OR    | 9,137     | -      | 9,137   | -      | -       | -       | -       | -     | -     |
| 1010000         | ELEC PLANT IN SERV | 3601000           | LAND OWNED IN FEE                       | UT    | 25,414    | -      | -       | -      | -       | 25,414  | -       | -     | -     |
| 1010000         | ELEC PLANT IN SERV | 3601000           | LAND OWNED IN FEE                       | WA    | 1,401     | -      | -       | 1,401  | -       | -       | -       | -     | -     |
| 1010000         | ELEC PLANT IN SERV | 3601000           | LAND OWNED IN FEE                       | WYP   | 675       | -      | -       | -      | 675     | -       | -       | -     | -     |
| 1010000         | ELEC PLANT IN SERV | 3601000           | LAND OWNED IN FEE                       | WYU   | 48        | -      | -       | -      | 48      | -       | -       | -     | -     |
| 1010000         | ELEC PLANT IN SERV | 3602000           | LAND RIGHTS                             | CA    | 1,027     | 1,027  | -       | -      | -       | -       | -       | -     | -     |
| 1010000         | ELEC PLANT IN SERV | 3602000           | LAND RIGHTS                             | IDU   | 1,236     | -      | -       | -      | -       | -       | 1,236   | -     | -     |
| 1010000         | ELEC PLANT IN SERV | 3602000           | LAND RIGHTS                             | OR    | 4,664     | -      | 4,664   | -      | -       | -       | -       | -     | -     |
| 1010000         | ELEC PLANT IN SERV | 3602000           | LAND RIGHTS                             | UT    | 11,229    | -      | -       | -      | -       | 11,229  | -       | -     | -     |
| 1010000         | ELEC PLANT IN SERV | 3602000           | LAND RIGHTS                             | WA    | 411       | -      | -       | 411    | -       | -       | -       | -     | -     |
| 1010000         | ELEC PLANT IN SERV | 3602000           | LAND RIGHTS                             | WYP   | 1,969     | -      | -       | -      | 1,969   | -       | -       | -     | -     |
| 1010000         | ELEC PLANT IN SERV | 3602000           | LAND RIGHTS                             | WYU   | 3,405     | -      | -       | -      | 3,405   | -       | -       | -     | -     |
| 1010000         | ELEC PLANT IN SERV | 3610000           | STRUCTURES & IMPROVEMENTS               | CA    | 4,769     | 4,769  | -       | -      | -       | -       | -       | -     | -     |
| 1010000         | ELEC PLANT IN SERV | 3610000           | STRUCTURES & IMPROVEMENTS               | IDU   | 2,296     | -      | -       | -      | -       | -       | 2,296   | -     | -     |
| 1010000         | ELEC PLANT IN SERV | 3610000           | STRUCTURES & IMPROVEMENTS               | OR    | 27,220    | -      | 27,220  | -      | -       | -       | -       | -     | -     |



Electric Plant in Service with Unclassified Plant  
 Average of Monthly Averages Ending - December 2015  
 Allocation Method - Factor West Control Area  
 (Allocated in Thousands)

| Primary Account |                    | Secondary Account |                                       | Alloc | Total   | Calif  | Oregon  | Wash    | Wyoming | Utah    | Idaho  | FERC | Other |
|-----------------|--------------------|-------------------|---------------------------------------|-------|---------|--------|---------|---------|---------|---------|--------|------|-------|
| 1010000         | ELEC PLANT IN SERV | 3610000           | STRUCTURES & IMPROVEMENTS             | UT    | 53,644  | -      | -       | -       | -       | 53,644  | -      | -    | -     |
| 1010000         | ELEC PLANT IN SERV | 3610000           | STRUCTURES & IMPROVEMENTS             | WA    | 3,366   | -      | -       | 3,366   | -       | -       | -      | -    | -     |
| 1010000         | ELEC PLANT IN SERV | 3610000           | STRUCTURES & IMPROVEMENTS             | WYP   | 12,081  | -      | -       | -       | 12,081  | -       | -      | -    | -     |
| 1010000         | ELEC PLANT IN SERV | 3610000           | STRUCTURES & IMPROVEMENTS             | WYU   | 2,871   | -      | -       | -       | 2,871   | -       | -      | -    | -     |
| 1010000         | ELEC PLANT IN SERV | 3620000           | STATION EQUIPMENT                     | CA    | 28,296  | 28,296 | -       | -       | -       | -       | -      | -    | -     |
| 1010000         | ELEC PLANT IN SERV | 3620000           | STATION EQUIPMENT                     | IDU   | 28,956  | -      | -       | -       | -       | -       | 28,956 | -    | -     |
| 1010000         | ELEC PLANT IN SERV | 3620000           | STATION EQUIPMENT                     | OR    | 229,060 | -      | 229,060 | -       | -       | -       | -      | -    | -     |
| 1010000         | ELEC PLANT IN SERV | 3620000           | STATION EQUIPMENT                     | UT    | 443,325 | -      | -       | -       | -       | 443,325 | -      | -    | -     |
| 1010000         | ELEC PLANT IN SERV | 3620000           | STATION EQUIPMENT                     | WA    | 58,098  | -      | -       | 58,098  | -       | -       | -      | -    | -     |
| 1010000         | ELEC PLANT IN SERV | 3620000           | STATION EQUIPMENT                     | WYP   | 113,852 | -      | -       | -       | 113,852 | -       | -      | -    | -     |
| 1010000         | ELEC PLANT IN SERV | 3620000           | STATION EQUIPMENT                     | WYU   | 11,416  | -      | -       | -       | 11,416  | -       | -      | -    | -     |
| 1010000         | ELEC PLANT IN SERV | 3627000           | STATION EQUIPMENT-SUPERVISORY & ALARM | CA    | 267     | 267    | -       | -       | -       | -       | -      | -    | -     |
| 1010000         | ELEC PLANT IN SERV | 3627000           | STATION EQUIPMENT-SUPERVISORY & ALARM | IDU   | 391     | -      | -       | -       | -       | -       | 391    | -    | -     |
| 1010000         | ELEC PLANT IN SERV | 3627000           | STATION EQUIPMENT-SUPERVISORY & ALARM | OR    | 3,671   | -      | 3,671   | -       | -       | -       | -      | -    | -     |
| 1010000         | ELEC PLANT IN SERV | 3627000           | STATION EQUIPMENT-SUPERVISORY & ALARM | UT    | 6,608   | -      | -       | -       | -       | 6,608   | -      | -    | -     |
| 1010000         | ELEC PLANT IN SERV | 3627000           | STATION EQUIPMENT-SUPERVISORY & ALARM | WA    | 969     | -      | -       | 969     | -       | -       | -      | -    | -     |
| 1010000         | ELEC PLANT IN SERV | 3627000           | STATION EQUIPMENT-SUPERVISORY & ALARM | WYP   | 2,015   | -      | -       | -       | 2,015   | -       | -      | -    | -     |
| 1010000         | ELEC PLANT IN SERV | 3627000           | STATION EQUIPMENT-SUPERVISORY & ALARM | WYU   | 164     | -      | -       | -       | 164     | -       | -      | -    | -     |
| 1010000         | ELEC PLANT IN SERV | 3640000           | "POLES, TOWERS AND FIXTURES"          | CA    | 62,885  | 62,885 | -       | -       | -       | -       | -      | -    | -     |
| 1010000         | ELEC PLANT IN SERV | 3640000           | "POLES, TOWERS AND FIXTURES"          | IDU   | 80,461  | -      | -       | -       | -       | -       | 80,461 | -    | -     |
| 1010000         | ELEC PLANT IN SERV | 3640000           | "POLES, TOWERS AND FIXTURES"          | OR    | 357,605 | -      | 357,605 | -       | -       | -       | -      | -    | -     |
| 1010000         | ELEC PLANT IN SERV | 3640000           | "POLES, TOWERS AND FIXTURES"          | UT    | 352,997 | -      | -       | -       | -       | 352,997 | -      | -    | -     |
| 1010000         | ELEC PLANT IN SERV | 3640000           | "POLES, TOWERS AND FIXTURES"          | WA    | 98,795  | -      | -       | 98,795  | -       | -       | -      | -    | -     |
| 1010000         | ELEC PLANT IN SERV | 3640000           | "POLES, TOWERS AND FIXTURES"          | WYP   | 116,851 | -      | -       | -       | 116,851 | -       | -      | -    | -     |
| 1010000         | ELEC PLANT IN SERV | 3640000           | "POLES, TOWERS AND FIXTURES"          | WYU   | 26,201  | -      | -       | -       | 26,201  | -       | -      | -    | -     |
| 1010000         | ELEC PLANT IN SERV | 3650000           | OVERHEAD CONDUCTORS & DEVICES         | CA    | 35,031  | 35,031 | -       | -       | -       | -       | -      | -    | -     |
| 1010000         | ELEC PLANT IN SERV | 3650000           | OVERHEAD CONDUCTORS & DEVICES         | IDU   | 36,292  | -      | -       | -       | -       | -       | 36,292 | -    | -     |
| 1010000         | ELEC PLANT IN SERV | 3650000           | OVERHEAD CONDUCTORS & DEVICES         | OR    | 249,841 | -      | 249,841 | -       | -       | -       | -      | -    | -     |
| 1010000         | ELEC PLANT IN SERV | 3650000           | OVERHEAD CONDUCTORS & DEVICES         | UT    | 223,350 | -      | -       | -       | -       | 223,350 | -      | -    | -     |
| 1010000         | ELEC PLANT IN SERV | 3650000           | OVERHEAD CONDUCTORS & DEVICES         | WA    | 63,810  | -      | -       | 63,810  | -       | -       | -      | -    | -     |
| 1010000         | ELEC PLANT IN SERV | 3650000           | OVERHEAD CONDUCTORS & DEVICES         | WYP   | 92,048  | -      | -       | -       | 92,048  | -       | -      | -    | -     |
| 1010000         | ELEC PLANT IN SERV | 3650000           | OVERHEAD CONDUCTORS & DEVICES         | WYU   | 13,641  | -      | -       | -       | 13,641  | -       | -      | -    | -     |
| 1010000         | ELEC PLANT IN SERV | 3660000           | UNDERGROUND CONDUIT                   | CA    | 17,010  | 17,010 | -       | -       | -       | -       | -      | -    | -     |
| 1010000         | ELEC PLANT IN SERV | 3660000           | UNDERGROUND CONDUIT                   | IDU   | 9,010   | -      | -       | -       | -       | -       | 9,010  | -    | -     |
| 1010000         | ELEC PLANT IN SERV | 3660000           | UNDERGROUND CONDUIT                   | OR    | 90,480  | -      | 90,480  | -       | -       | -       | -      | -    | -     |
| 1010000         | ELEC PLANT IN SERV | 3660000           | UNDERGROUND CONDUIT                   | UT    | 185,515 | -      | -       | -       | -       | 185,515 | -      | -    | -     |
| 1010000         | ELEC PLANT IN SERV | 3660000           | UNDERGROUND CONDUIT                   | WA    | 17,328  | -      | -       | 17,328  | -       | -       | -      | -    | -     |
| 1010000         | ELEC PLANT IN SERV | 3660000           | UNDERGROUND CONDUIT                   | WYP   | 20,000  | -      | -       | -       | 20,000  | -       | -      | -    | -     |
| 1010000         | ELEC PLANT IN SERV | 3660000           | UNDERGROUND CONDUIT                   | WYU   | 4,590   | -      | -       | -       | 4,590   | -       | -      | -    | -     |
| 1010000         | ELEC PLANT IN SERV | 3670000           | UNDERGROUND CONDUCTORS & DEVICES      | CA    | 18,836  | 18,836 | -       | -       | -       | -       | -      | -    | -     |
| 1010000         | ELEC PLANT IN SERV | 3670000           | UNDERGROUND CONDUCTORS & DEVICES      | IDU   | 26,368  | -      | -       | -       | -       | -       | 26,368 | -    | -     |
| 1010000         | ELEC PLANT IN SERV | 3670000           | UNDERGROUND CONDUCTORS & DEVICES      | OR    | 170,144 | -      | 170,144 | -       | -       | -       | -      | -    | -     |
| 1010000         | ELEC PLANT IN SERV | 3670000           | UNDERGROUND CONDUCTORS & DEVICES      | UT    | 504,851 | -      | -       | -       | -       | 504,851 | -      | -    | -     |
| 1010000         | ELEC PLANT IN SERV | 3670000           | UNDERGROUND CONDUCTORS & DEVICES      | WA    | 24,635  | -      | -       | 24,635  | -       | -       | -      | -    | -     |
| 1010000         | ELEC PLANT IN SERV | 3670000           | UNDERGROUND CONDUCTORS & DEVICES      | WYP   | 40,496  | -      | -       | -       | 40,496  | -       | -      | -    | -     |
| 1010000         | ELEC PLANT IN SERV | 3670000           | UNDERGROUND CONDUCTORS & DEVICES      | WYU   | 17,614  | -      | -       | -       | 17,614  | -       | -      | -    | -     |
| 1010000         | ELEC PLANT IN SERV | 3680000           | LINE TRANSFORMERS                     | CA    | 51,292  | 51,292 | -       | -       | -       | -       | -      | -    | -     |
| 1010000         | ELEC PLANT IN SERV | 3680000           | LINE TRANSFORMERS                     | IDU   | 76,546  | -      | -       | -       | -       | -       | 76,546 | -    | -     |
| 1010000         | ELEC PLANT IN SERV | 3680000           | LINE TRANSFORMERS                     | OR    | 419,739 | -      | 419,739 | -       | -       | -       | -      | -    | -     |
| 1010000         | ELEC PLANT IN SERV | 3680000           | LINE TRANSFORMERS                     | UT    | 480,329 | -      | -       | -       | -       | 480,329 | -      | -    | -     |
| 1010000         | ELEC PLANT IN SERV | 3680000           | LINE TRANSFORMERS                     | WA    | 106,051 | -      | -       | 106,051 | -       | -       | -      | -    | -     |
| 1010000         | ELEC PLANT IN SERV | 3680000           | LINE TRANSFORMERS                     | WYP   | 97,713  | -      | -       | -       | 97,713  | -       | -      | -    | -     |
| 1010000         | ELEC PLANT IN SERV | 3680000           | LINE TRANSFORMERS                     | WYU   | 14,702  | -      | -       | -       | 14,702  | -       | -      | -    | -     |
| 1010000         | ELEC PLANT IN SERV | 3691000           | SERVICES - OVERHEAD                   | CA    | 9,331   | 9,331  | -       | -       | -       | -       | -      | -    | -     |
| 1010000         | ELEC PLANT IN SERV | 3691000           | SERVICES - OVERHEAD                   | IDU   | 7,823   | -      | -       | -       | -       | -       | 7,823  | -    | -     |



Electric Plant in Service with Unclassified Plant  
 Average of Monthly Averages Ending - December 2015  
 Allocation Method - Factor West Control Area  
 (Allocated in Thousands)

| Primary Account | Secondary Account          | Alloc                                | Total   | Calif  | Oregon  | Wash   | Wyoming | Utah    | Idaho  | FERC | Other |
|-----------------|----------------------------|--------------------------------------|---------|--------|---------|--------|---------|---------|--------|------|-------|
| 1010000         | ELEC PLANT IN SERV 3691000 | SERVICES - OVERHEAD OR               | 84,084  | -      | 84,084  | -      | -       | -       | -      | -    | -     |
| 1010000         | ELEC PLANT IN SERV 3691000 | SERVICES - OVERHEAD UT               | 78,850  | -      | -       | -      | -       | 78,850  | -      | -    | -     |
| 1010000         | ELEC PLANT IN SERV 3691000 | SERVICES - OVERHEAD WA               | 20,965  | -      | -       | 20,965 | -       | -       | -      | -    | -     |
| 1010000         | ELEC PLANT IN SERV 3691000 | SERVICES - OVERHEAD WYP              | 15,647  | -      | -       | -      | 15,647  | -       | -      | -    | -     |
| 1010000         | ELEC PLANT IN SERV 3691000 | SERVICES - OVERHEAD WYU              | 2,591   | -      | -       | -      | 2,591   | -       | -      | -    | -     |
| 1010000         | ELEC PLANT IN SERV 3692000 | SERVICES - UNDERGROUND CA            | 15,498  | 15,498 | -       | -      | -       | -       | -      | -    | -     |
| 1010000         | ELEC PLANT IN SERV 3692000 | SERVICES - UNDERGROUND IDU           | 28,086  | -      | -       | -      | -       | -       | 28,086 | -    | -     |
| 1010000         | ELEC PLANT IN SERV 3692000 | SERVICES - UNDERGROUND OR            | 168,618 | -      | 168,618 | -      | -       | -       | -      | -    | -     |
| 1010000         | ELEC PLANT IN SERV 3692000 | SERVICES - UNDERGROUND UT            | 185,533 | -      | -       | -      | -       | 185,533 | -      | -    | -     |
| 1010000         | ELEC PLANT IN SERV 3692000 | SERVICES - UNDERGROUND WA            | 36,645  | -      | -       | 36,645 | -       | -       | -      | -    | -     |
| 1010000         | ELEC PLANT IN SERV 3692000 | SERVICES - UNDERGROUND WYP           | 30,448  | -      | -       | -      | 30,448  | -       | -      | -    | -     |
| 1010000         | ELEC PLANT IN SERV 3692000 | SERVICES - UNDERGROUND WYU           | 9,873   | -      | -       | -      | 9,873   | -       | -      | -    | -     |
| 1010000         | ELEC PLANT IN SERV 3700000 | METERS CA                            | 4,082   | 4,082  | -       | -      | -       | -       | -      | -    | -     |
| 1010000         | ELEC PLANT IN SERV 3700000 | METERS IDU                           | 13,996  | -      | -       | -      | -       | -       | 13,996 | -    | -     |
| 1010000         | ELEC PLANT IN SERV 3700000 | METERS OR                            | 60,967  | -      | 60,967  | -      | -       | -       | -      | -    | -     |
| 1010000         | ELEC PLANT IN SERV 3700000 | METERS UT                            | 77,400  | -      | -       | -      | -       | 77,400  | -      | -    | -     |
| 1010000         | ELEC PLANT IN SERV 3700000 | METERS WA                            | 11,802  | -      | -       | 11,802 | -       | -       | -      | -    | -     |
| 1010000         | ELEC PLANT IN SERV 3700000 | METERS WYP                           | 12,493  | -      | -       | -      | 12,493  | -       | -      | -    | -     |
| 1010000         | ELEC PLANT IN SERV 3700000 | METERS WYU                           | 2,211   | -      | -       | -      | 2,211   | -       | -      | -    | -     |
| 1010000         | ELEC PLANT IN SERV 3710000 | INSTALL ON CUSTOMERS PREMISES CA     | 271     | 271    | -       | -      | -       | -       | -      | -    | -     |
| 1010000         | ELEC PLANT IN SERV 3710000 | INSTALL ON CUSTOMERS PREMISES IDU    | 169     | -      | -       | -      | -       | -       | 169    | -    | -     |
| 1010000         | ELEC PLANT IN SERV 3710000 | INSTALL ON CUSTOMERS PREMISES OR     | 2,589   | -      | 2,589   | -      | -       | -       | -      | -    | -     |
| 1010000         | ELEC PLANT IN SERV 3710000 | INSTALL ON CUSTOMERS PREMISES UT     | 4,340   | -      | -       | -      | -       | 4,340   | -      | -    | -     |
| 1010000         | ELEC PLANT IN SERV 3710000 | INSTALL ON CUSTOMERS PREMISES WA     | 511     | -      | -       | 511    | -       | -       | -      | -    | -     |
| 1010000         | ELEC PLANT IN SERV 3710000 | INSTALL ON CUSTOMERS PREMISES WYP    | 816     | -      | -       | -      | 816     | -       | -      | -    | -     |
| 1010000         | ELEC PLANT IN SERV 3710000 | INSTALL ON CUSTOMERS PREMISES WYU    | 153     | -      | -       | -      | 153     | -       | -      | -    | -     |
| 1010000         | ELEC PLANT IN SERV 3730000 | STREET LIGHTING & SIGNAL SYSTEMS CA  | 701     | 701    | -       | -      | -       | -       | -      | -    | -     |
| 1010000         | ELEC PLANT IN SERV 3730000 | STREET LIGHTING & SIGNAL SYSTEMS IDU | 674     | -      | -       | -      | -       | -       | 674    | -    | -     |
| 1010000         | ELEC PLANT IN SERV 3730000 | STREET LIGHTING & SIGNAL SYSTEMS OR  | 23,074  | -      | 23,074  | -      | -       | -       | -      | -    | -     |
| 1010000         | ELEC PLANT IN SERV 3730000 | STREET LIGHTING & SIGNAL SYSTEMS UT  | 22,018  | -      | -       | -      | -       | 22,018  | -      | -    | -     |
| 1010000         | ELEC PLANT IN SERV 3730000 | STREET LIGHTING & SIGNAL SYSTEMS WA  | 4,259   | -      | -       | 4,259  | -       | -       | -      | -    | -     |
| 1010000         | ELEC PLANT IN SERV 3730000 | STREET LIGHTING & SIGNAL SYSTEMS WYP | 8,272   | -      | -       | -      | 8,272   | -       | -      | -    | -     |
| 1010000         | ELEC PLANT IN SERV 3730000 | STREET LIGHTING & SIGNAL SYSTEMS WYU | 2,240   | -      | -       | -      | 2,240   | -       | -      | -    | -     |
| 1010000         | ELEC PLANT IN SERV 3890000 | LAND AND LAND RIGHTS IDU             | 93      | -      | -       | -      | -       | -       | 93     | -    | -     |
| 1010000         | ELEC PLANT IN SERV 3890000 | LAND AND LAND RIGHTS OR              | 228     | -      | 228     | -      | -       | -       | -      | -    | -     |
| 1010000         | ELEC PLANT IN SERV 3890000 | LAND AND LAND RIGHTS UT              | 1,441   | -      | -       | -      | -       | 1,441   | -      | -    | -     |
| 1010000         | ELEC PLANT IN SERV 3890000 | LAND AND LAND RIGHTS WYU             | 434     | -      | -       | -      | 434     | -       | -      | -    | -     |
| 1010000         | ELEC PLANT IN SERV 3891000 | LAND OWNED IN FEE CA                 | 636     | 636    | -       | -      | -       | -       | -      | -    | -     |
| 1010000         | ELEC PLANT IN SERV 3891000 | LAND OWNED IN FEE CAGE               | 0       | -      | -       | -      | 0       | 0       | 0      | 0    | -     |
| 1010000         | ELEC PLANT IN SERV 3891000 | LAND OWNED IN FEE CN                 | 1,129   | 27     | 340     | 77     | 84      | 556     | 44     | -    | -     |
| 1010000         | ELEC PLANT IN SERV 3891000 | LAND OWNED IN FEE IDU                | 100     | -      | -       | -      | -       | -       | 100    | -    | -     |
| 1010000         | ELEC PLANT IN SERV 3891000 | LAND OWNED IN FEE OR                 | 4,376   | -      | 4,376   | -      | -       | -       | -      | -    | -     |
| 1010000         | ELEC PLANT IN SERV 3891000 | LAND OWNED IN FEE SO                 | 7,516   | 148    | 1,769   | 502    | 1,121   | 3,508   | 457    | 10   | -     |
| 1010000         | ELEC PLANT IN SERV 3891000 | LAND OWNED IN FEE UT                 | 2,543   | -      | -       | -      | -       | 2,543   | -      | -    | -     |
| 1010000         | ELEC PLANT IN SERV 3891000 | LAND OWNED IN FEE WA                 | 1,099   | -      | -       | 1,099  | -       | -       | -      | -    | -     |
| 1010000         | ELEC PLANT IN SERV 3891000 | LAND OWNED IN FEE WYP                | 1,413   | -      | -       | -      | 1,413   | -       | -      | -    | -     |
| 1010000         | ELEC PLANT IN SERV 3891000 | LAND OWNED IN FEE WYU                | 221     | -      | -       | -      | 221     | -       | -      | -    | -     |
| 1010000         | ELEC PLANT IN SERV 3892000 | LAND RIGHTS CAGE                     | 1       | -      | -       | -      | 0       | 1       | 0      | 0    | -     |
| 1010000         | ELEC PLANT IN SERV 3892000 | LAND RIGHTS IDU                      | 5       | -      | -       | -      | -       | -       | 5      | -    | -     |
| 1010000         | ELEC PLANT IN SERV 3892000 | LAND RIGHTS UT                       | 84      | -      | -       | -      | -       | 84      | -      | -    | -     |
| 1010000         | ELEC PLANT IN SERV 3892000 | LAND RIGHTS WYP                      | 52      | -      | -       | -      | 52      | -       | -      | -    | -     |
| 1010000         | ELEC PLANT IN SERV 3892000 | LAND RIGHTS WYU                      | 22      | -      | -       | -      | 22      | -       | -      | -    | -     |
| 1010000         | ELEC PLANT IN SERV 3900000 | STRUCTURES AND IMPROVEMENTS CA       | 2,871   | 2,871  | -       | -      | -       | -       | -      | -    | -     |
| 1010000         | ELEC PLANT IN SERV 3900000 | STRUCTURES AND IMPROVEMENTS CAFE     | 299     | -      | -       | -      | 76      | 195     | 28     | 1    | -     |
| 1010000         | ELEC PLANT IN SERV 3900000 | STRUCTURES AND IMPROVEMENTS CAGE     | 4,348   | -      | -       | -      | 994     | 2,953   | 390    | 12   | -     |





Electric Plant in Service with Unclassified Plant  
 Average of Monthly Averages Ending - December 2015  
 Allocation Method - Factor West Control Area  
 (Allocated in Thousands)

| Primary Account | Secondary Account          | Alloc                                   | Total | Calif  | Oregon | Wash   | Wyoming | Utah   | Idaho  | FERC   | Other |
|-----------------|----------------------------|---|-------|--------|--------|--------|---------|--------|--------|--------|-------|
| 1010000         | ELEC PLANT IN SERV 3900000 | STRUCTURES AND IMPROVEMENTS             | CAGW  | 3,253  | 141    | 2,376  | 735     | -      | -      | -      | -     |
| 1010000         | ELEC PLANT IN SERV 3900000 | STRUCTURES AND IMPROVEMENTS             | CN    | 8,044  | 192    | 2,426  | 550     | 597    | 3,964  | 315    | -     |
| 1010000         | ELEC PLANT IN SERV 3900000 | STRUCTURES AND IMPROVEMENTS             | IDU   | 10,598 | -      | -      | -       | -      | -      | 10,598 | -     |
| 1010000         | ELEC PLANT IN SERV 3900000 | STRUCTURES AND IMPROVEMENTS             | JBG   | 19     | 1      | 14     | 4       | 0      | 0      | 0      | 0     |
| 1010000         | ELEC PLANT IN SERV 3900000 | STRUCTURES AND IMPROVEMENTS             | OR    | 29,394 | -      | 29,394 | -       | -      | -      | -      | -     |
| 1010000         | ELEC PLANT IN SERV 3900000 | STRUCTURES AND IMPROVEMENTS             | SO    | 88,079 | 1,736  | 20,727 | 5,887   | 13,139 | 41,108 | 5,360  | 121   |
| 1010000         | ELEC PLANT IN SERV 3900000 | STRUCTURES AND IMPROVEMENTS             | UT    | 43,102 | -      | -      | -       | -      | 43,102 | -      | -     |
| 1010000         | ELEC PLANT IN SERV 3900000 | STRUCTURES AND IMPROVEMENTS             | WA    | 11,359 | -      | -      | 11,359  | -      | -      | -      | -     |
| 1010000         | ELEC PLANT IN SERV 3900000 | STRUCTURES AND IMPROVEMENTS             | WYP   | 6,517  | -      | -      | -       | 6,517  | -      | -      | -     |
| 1010000         | ELEC PLANT IN SERV 3900000 | STRUCTURES AND IMPROVEMENTS             | WYU   | 3,570  | -      | -      | -       | 3,570  | -      | -      | -     |
| 1010000         | ELEC PLANT IN SERV 3901000 | LEASEHOLD IMPROVEMENTS-OFFICE STR       | CA    | 845    | 845    | -      | -       | -      | -      | -      | -     |
| 1010000         | ELEC PLANT IN SERV 3901000 | LEASEHOLD IMPROVEMENTS-OFFICE STR       | CN    | 125    | 3      | 38     | 9       | 9      | 61     | 5      | -     |
| 1010000         | ELEC PLANT IN SERV 3901000 | LEASEHOLD IMPROVEMENTS-OFFICE STR       | IDU   | 334    | -      | -      | -       | -      | -      | 334    | -     |
| 1010000         | ELEC PLANT IN SERV 3901000 | LEASEHOLD IMPROVEMENTS-OFFICE STR       | OR    | 6,505  | -      | 6,505  | -       | -      | -      | -      | -     |
| 1010000         | ELEC PLANT IN SERV 3901000 | LEASEHOLD IMPROVEMENTS-OFFICE STR       | SO    | 9,724  | 192    | 2,288  | 650     | 1,451  | 4,538  | 592    | 13    |
| 1010000         | ELEC PLANT IN SERV 3901000 | LEASEHOLD IMPROVEMENTS-OFFICE STR       | UT    | 19     | -      | -      | -       | -      | 19     | -      | -     |
| 1010000         | ELEC PLANT IN SERV 3901000 | LEASEHOLD IMPROVEMENTS-OFFICE STR       | WA    | 2,346  | -      | -      | 2,346   | -      | -      | -      | -     |
| 1010000         | ELEC PLANT IN SERV 3901000 | LEASEHOLD IMPROVEMENTS-OFFICE STR       | WYP   | 4,838  | -      | -      | -       | 4,838  | -      | -      | -     |
| 1010000         | ELEC PLANT IN SERV 3901000 | LEASEHOLD IMPROVEMENTS-OFFICE STR       | WYU   | 56     | -      | -      | -       | 56     | -      | -      | -     |
| 1010000         | ELEC PLANT IN SERV 3910000 | OFFICE FURNITURE                        | CA    | 111    | 111    | -      | -       | -      | -      | -      | -     |
| 1010000         | ELEC PLANT IN SERV 3910000 | OFFICE FURNITURE                        | CAEE  | 1      | -      | -      | -       | 0      | 1      | 0      | 0     |
| 1010000         | ELEC PLANT IN SERV 3910000 | OFFICE FURNITURE                        | CAGE  | 1,471  | -      | -      | -       | 336    | 999    | 132    | 4     |
| 1010000         | ELEC PLANT IN SERV 3910000 | OFFICE FURNITURE                        | CAGW  | 153    | 7      | 112    | 35      | -      | -      | -      | -     |
| 1010000         | ELEC PLANT IN SERV 3910000 | OFFICE FURNITURE                        | CN    | 2,593  | 62     | 782    | 177     | 192    | 1,278  | 101    | -     |
| 1010000         | ELEC PLANT IN SERV 3910000 | OFFICE FURNITURE                        | IDU   | 63     | -      | -      | -       | -      | -      | 63     | -     |
| 1010000         | ELEC PLANT IN SERV 3910000 | OFFICE FURNITURE                        | JBG   | 162    | 7      | 118    | 36      | 0      | 1      | 0      | 0     |
| 1010000         | ELEC PLANT IN SERV 3910000 | OFFICE FURNITURE                        | OR    | 1,561  | -      | 1,561  | -       | -      | -      | -      | -     |
| 1010000         | ELEC PLANT IN SERV 3910000 | OFFICE FURNITURE                        | SO    | 20,080 | 396    | 4,725  | 1,342   | 2,995  | 9,372  | 1,222  | 28    |
| 1010000         | ELEC PLANT IN SERV 3910000 | OFFICE FURNITURE                        | UT    | 481    | -      | -      | -       | -      | 481    | -      | -     |
| 1010000         | ELEC PLANT IN SERV 3910000 | OFFICE FURNITURE                        | WA    | 438    | -      | -      | 438     | -      | -      | -      | -     |
| 1010000         | ELEC PLANT IN SERV 3910000 | OFFICE FURNITURE                        | WYP   | 525    | -      | -      | -       | 525    | -      | -      | -     |
| 1010000         | ELEC PLANT IN SERV 3910000 | OFFICE FURNITURE                        | WYU   | 27     | -      | -      | -       | 27     | -      | -      | -     |
| 1010000         | ELEC PLANT IN SERV 3912000 | COMPUTER EQUIPMENT - PERSONAL COMPUTERS | CA    | 148    | 148    | -      | -       | -      | -      | -      | -     |
| 1010000         | ELEC PLANT IN SERV 3912000 | COMPUTER EQUIPMENT - PERSONAL COMPUTERS | CAEE  | 67     | -      | -      | -       | 17     | 44     | 6      | 0     |
| 1010000         | ELEC PLANT IN SERV 3912000 | COMPUTER EQUIPMENT - PERSONAL COMPUTERS | CAGE  | 1,199  | -      | -      | -       | 274    | 814    | 107    | 3     |
| 1010000         | ELEC PLANT IN SERV 3912000 | COMPUTER EQUIPMENT - PERSONAL COMPUTERS | CAGW  | 296    | 13     | 216    | 67      | -      | -      | -      | -     |
| 1010000         | ELEC PLANT IN SERV 3912000 | COMPUTER EQUIPMENT - PERSONAL COMPUTERS | CN    | 3,931  | 94     | 1,186  | 269     | 292    | 1,937  | 154    | -     |
| 1010000         | ELEC PLANT IN SERV 3912000 | COMPUTER EQUIPMENT - PERSONAL COMPUTERS | IDU   | 544    | -      | -      | -       | -      | -      | 544    | -     |
| 1010000         | ELEC PLANT IN SERV 3912000 | COMPUTER EQUIPMENT - PERSONAL COMPUTERS | JBE   | 1      | 0      | 1      | 0       | 0      | 0      | 0      | 0     |
| 1010000         | ELEC PLANT IN SERV 3912000 | COMPUTER EQUIPMENT - PERSONAL COMPUTERS | JBG   | 220    | 10     | 160    | 49      | 0      | 1      | 0      | 0     |
| 1010000         | ELEC PLANT IN SERV 3912000 | COMPUTER EQUIPMENT - PERSONAL COMPUTERS | OR    | 1,572  | -      | 1,572  | -       | -      | -      | -      | -     |
| 1010000         | ELEC PLANT IN SERV 3912000 | COMPUTER EQUIPMENT - PERSONAL COMPUTERS | SO    | 40,435 | 797    | 9,515  | 2,703   | 6,032  | 18,872 | 2,461  | 56    |
| 1010000         | ELEC PLANT IN SERV 3912000 | COMPUTER EQUIPMENT - PERSONAL COMPUTERS | UT    | 1,783  | -      | -      | -       | -      | 1,783  | -      | -     |
| 1010000         | ELEC PLANT IN SERV 3912000 | COMPUTER EQUIPMENT - PERSONAL COMPUTERS | WA    | 586    | -      | -      | 586     | -      | -      | -      | -     |
| 1010000         | ELEC PLANT IN SERV 3912000 | COMPUTER EQUIPMENT - PERSONAL COMPUTERS | WYP   | 1,908  | -      | -      | -       | 1,908  | -      | -      | -     |
| 1010000         | ELEC PLANT IN SERV 3912000 | COMPUTER EQUIPMENT - PERSONAL COMPUTERS | WYU   | 92     | -      | -      | -       | 92     | -      | -      | -     |
| 1010000         | ELEC PLANT IN SERV 3913000 | OFFICE EQUIPMENT                        | CAGE  | 219    | -      | -      | -       | 50     | 149    | 20     | 1     |
| 1010000         | ELEC PLANT IN SERV 3913000 | OFFICE EQUIPMENT                        | CAGW  | 80     | 3      | 58     | 18      | -      | -      | -      | -     |
| 1010000         | ELEC PLANT IN SERV 3913000 | OFFICE EQUIPMENT                        | CN    | 6      | 0      | 2      | 0       | 0      | 3      | 0      | -     |
| 1010000         | ELEC PLANT IN SERV 3913000 | OFFICE EQUIPMENT                        | IDU   | 1      | -      | -      | -       | -      | -      | 1      | -     |
| 1010000         | ELEC PLANT IN SERV 3913000 | OFFICE EQUIPMENT                        | OR    | 23     | -      | 23     | -       | -      | -      | -      | -     |
| 1010000         | ELEC PLANT IN SERV 3913000 | OFFICE EQUIPMENT                        | SO    | 331    | 7      | 78     | 22      | 49     | 155    | 20     | 0     |
| 1010000         | ELEC PLANT IN SERV 3913000 | OFFICE EQUIPMENT                        | UT    | 10     | -      | -      | -       | -      | 10     | -      | -     |
| 1010000         | ELEC PLANT IN SERV 3913000 | OFFICE EQUIPMENT                        | WYP   | 3      | -      | -      | -       | 3      | -      | -      | -     |
| 1010000         | ELEC PLANT IN SERV 3920100 | 1/4 TON MINI-PICKUPS AND VANS           | CA    | 41     | 41     | -      | -       | -      | -      | -      | -     |



Electric Plant in Service with Unclassified Plant  
 Average of Monthly Averages Ending - December 2015  
 Allocation Method - Factor West Control Area  
 (Allocated in Thousands)

| Primary Account | Secondary Account          | Alloc   | Total  | Calif | Oregon | Wash  | Wyoming | Utah   | Idaho | FERC | Other |
|-----------------|----------------------------|---|--------|-------|--------|-------|---------|--------|-------|------|-------|
| 1010000         | ELEC PLANT IN SERV 3920100 | 1/4 TON MINI-PICKUPS AND VANS CAEE            | 52     | -     | -      | -     | 13      | 34     | 5     | 0    | -     |
| 1010000         | ELEC PLANT IN SERV 3920100 | 1/4 TON MINI-PICKUPS AND VANS CAGE            | 311    | -     | -      | -     | 71      | 211    | 28    | 1    | -     |
| 1010000         | ELEC PLANT IN SERV 3920100 | 1/4 TON MINI-PICKUPS AND VANS CAGW            | 54     | 2     | 39     | 12    | -       | -      | -     | -    | -     |
| 1010000         | ELEC PLANT IN SERV 3920100 | 1/4 TON MINI-PICKUPS AND VANS IDU             | 347    | -     | -      | -     | -       | -      | 347   | -    | -     |
| 1010000         | ELEC PLANT IN SERV 3920100 | 1/4 TON MINI-PICKUPS AND VANS JBG             | 42     | 2     | 31     | 9     | 0       | 0      | 0     | 0    | -     |
| 1010000         | ELEC PLANT IN SERV 3920100 | 1/4 TON MINI-PICKUPS AND VANS OR              | 2,162  | -     | 2,162  | -     | -       | -      | -     | -    | -     |
| 1010000         | ELEC PLANT IN SERV 3920100 | 1/4 TON MINI-PICKUPS AND VANS SO              | 1,117  | 22    | 263    | 75    | 167     | 521    | 68    | 2    | -     |
| 1010000         | ELEC PLANT IN SERV 3920100 | 1/4 TON MINI-PICKUPS AND VANS UT              | 2,602  | -     | -      | -     | -       | 2,602  | -     | -    | -     |
| 1010000         | ELEC PLANT IN SERV 3920100 | 1/4 TON MINI-PICKUPS AND VANS WA              | 291    | -     | -      | 291   | -       | -      | -     | -    | -     |
| 1010000         | ELEC PLANT IN SERV 3920100 | 1/4 TON MINI-PICKUPS AND VANS WYP             | 492    | -     | -      | -     | 492     | -      | -     | -    | -     |
| 1010000         | ELEC PLANT IN SERV 3920100 | 1/4 TON MINI-PICKUPS AND VANS WYU             | 26     | -     | -      | -     | 26      | -      | -     | -    | -     |
| 1010000         | ELEC PLANT IN SERV 3920200 | MID AND FULL SIZE AUTOMOBILES CAGE            | 35     | -     | -      | -     | 8       | 24     | 3     | 0    | -     |
| 1010000         | ELEC PLANT IN SERV 3920200 | MID AND FULL SIZE AUTOMOBILES JBG             | 11     | 0     | 8      | 3     | 0       | 0      | 0     | 0    | -     |
| 1010000         | ELEC PLANT IN SERV 3920200 | MID AND FULL SIZE AUTOMOBILES OR              | 184    | -     | 184    | -     | -       | -      | -     | -    | -     |
| 1010000         | ELEC PLANT IN SERV 3920200 | MID AND FULL SIZE AUTOMOBILES SO              | 183    | 4     | 43     | 12    | 27      | 85     | 11    | 0    | -     |
| 1010000         | ELEC PLANT IN SERV 3920200 | MID AND FULL SIZE AUTOMOBILES UT              | 284    | -     | -      | -     | -       | 284    | -     | -    | -     |
| 1010000         | ELEC PLANT IN SERV 3920200 | MID AND FULL SIZE AUTOMOBILES WA              | 54     | -     | -      | 54    | -       | -      | -     | -    | -     |
| 1010000         | ELEC PLANT IN SERV 3920200 | MID AND FULL SIZE AUTOMOBILES WYP             | 52     | -     | -      | -     | 52      | -      | -     | -    | -     |
| 1010000         | ELEC PLANT IN SERV 3920400 | "1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK CA   | 567    | 567   | -      | -     | -       | -      | -     | -    | -     |
| 1010000         | ELEC PLANT IN SERV 3920400 | "1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK CAEE | 284    | -     | -      | -     | 72      | 185    | 27    | 1    | -     |
| 1010000         | ELEC PLANT IN SERV 3920400 | "1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK CAGW | 4,753  | -     | -      | -     | 1,086   | 3,228  | 426   | 13   | -     |
| 1010000         | ELEC PLANT IN SERV 3920400 | "1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK IDU  | 1,590  | 69    | 1,162  | 359   | -       | -      | -     | -    | -     |
| 1010000         | ELEC PLANT IN SERV 3920400 | "1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK JBG  | 1,445  | -     | -      | -     | -       | -      | 1,445 | -    | -     |
| 1010000         | ELEC PLANT IN SERV 3920400 | "1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK OR   | 623    | 27    | 453    | 140   | 1       | 2      | 0     | 0    | -     |
| 1010000         | ELEC PLANT IN SERV 3920400 | "1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK SO   | 6,820  | -     | 6,820  | -     | -       | -      | -     | -    | -     |
| 1010000         | ELEC PLANT IN SERV 3920400 | "1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK WA   | 1,222  | 24    | 288    | 82    | 182     | 570    | 74    | 2    | -     |
| 1010000         | ELEC PLANT IN SERV 3920400 | "1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK UT   | 7,783  | -     | -      | -     | -       | 7,783  | -     | -    | -     |
| 1010000         | ELEC PLANT IN SERV 3920400 | "1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK WA   | 960    | -     | -      | 960   | -       | -      | -     | -    | -     |
| 1010000         | ELEC PLANT IN SERV 3920400 | "1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK WYP  | 1,433  | -     | -      | -     | 1,433   | -      | -     | -    | -     |
| 1010000         | ELEC PLANT IN SERV 3920400 | "1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK WYU  | 413    | -     | -      | -     | 413     | -      | -     | -    | -     |
| 1010000         | ELEC PLANT IN SERV 3920500 | "1 TON AND ABOVE, TWO-AXLE TRUCKS" CA         | 1,034  | 1,034 | -      | -     | -       | -      | -     | -    | -     |
| 1010000         | ELEC PLANT IN SERV 3920500 | "1 TON AND ABOVE, TWO-AXLE TRUCKS" CAEE       | 207    | -     | -      | -     | 52      | 135    | 20    | 1    | -     |
| 1010000         | ELEC PLANT IN SERV 3920500 | "1 TON AND ABOVE, TWO-AXLE TRUCKS" CAGE       | 3,578  | -     | -      | -     | 818     | 2,430  | 321   | 9    | -     |
| 1010000         | ELEC PLANT IN SERV 3920500 | "1 TON AND ABOVE, TWO-AXLE TRUCKS" CAGW       | 2,435  | 106   | 1,779  | 550   | -       | -      | -     | -    | -     |
| 1010000         | ELEC PLANT IN SERV 3920500 | "1 TON AND ABOVE, TWO-AXLE TRUCKS" IDU        | 2,647  | -     | -      | -     | -       | -      | 2,647 | -    | -     |
| 1010000         | ELEC PLANT IN SERV 3920500 | "1 TON AND ABOVE, TWO-AXLE TRUCKS" JBG        | 224    | 10    | 162    | 50    | 0       | 1      | 0     | 0    | -     |
| 1010000         | ELEC PLANT IN SERV 3920500 | "1 TON AND ABOVE, TWO-AXLE TRUCKS" OR         | 11,348 | -     | 11,348 | -     | -       | -      | -     | -    | -     |
| 1010000         | ELEC PLANT IN SERV 3920500 | "1 TON AND ABOVE, TWO-AXLE TRUCKS" SO         | 580    | 11    | 136    | 39    | 86      | 270    | 35    | 1    | -     |
| 1010000         | ELEC PLANT IN SERV 3920500 | "1 TON AND ABOVE, TWO-AXLE TRUCKS" UT         | 15,849 | -     | -      | -     | -       | 15,849 | -     | -    | -     |
| 1010000         | ELEC PLANT IN SERV 3920500 | "1 TON AND ABOVE, TWO-AXLE TRUCKS" WA         | 2,908  | -     | -      | 2,908 | -       | -      | -     | -    | -     |
| 1010000         | ELEC PLANT IN SERV 3920500 | "1 TON AND ABOVE, TWO-AXLE TRUCKS" WYP        | 3,501  | -     | -      | -     | 3,501   | -      | -     | -    | -     |
| 1010000         | ELEC PLANT IN SERV 3920500 | "1 TON AND ABOVE, TWO-AXLE TRUCKS" WYU        | 730    | -     | -      | -     | 730     | -      | -     | -    | -     |
| 1010000         | ELEC PLANT IN SERV 3920600 | DUMP TRUCKS CAEE                              | 4      | -     | -      | -     | 1       | 2      | 0     | 0    | -     |
| 1010000         | ELEC PLANT IN SERV 3920600 | DUMP TRUCKS CAGE                              | 2,201  | -     | -      | -     | 503     | 1,495  | 197   | 6    | -     |
| 1010000         | ELEC PLANT IN SERV 3920600 | DUMP TRUCKS CAGW                              | 900    | 39    | 658    | 203   | -       | -      | -     | -    | -     |
| 1010000         | ELEC PLANT IN SERV 3920600 | DUMP TRUCKS JBG                               | 394    | 17    | 286    | 89    | 1       | 2      | 0     | 0    | -     |
| 1010000         | ELEC PLANT IN SERV 3920600 | DUMP TRUCKS OR                                | 76     | -     | 76     | -     | -       | -      | -     | -    | -     |
| 1010000         | ELEC PLANT IN SERV 3920600 | DUMP TRUCKS UT                                | 125    | -     | -      | -     | -       | 125    | -     | -    | -     |
| 1010000         | ELEC PLANT IN SERV 3920900 | TRAILERS CA                                   | 474    | 474   | -      | -     | -       | -      | -     | -    | -     |
| 1010000         | ELEC PLANT IN SERV 3920900 | TRAILERS CAEE                                 | 30     | -     | -      | -     | 8       | 20     | 3     | 0    | -     |
| 1010000         | ELEC PLANT IN SERV 3920900 | TRAILERS CAGE                                 | 1,829  | -     | -      | -     | 418     | 1,242  | 164   | 5    | -     |
| 1010000         | ELEC PLANT IN SERV 3920900 | TRAILERS CAGW                                 | 247    | 11    | 180    | 56    | -       | -      | -     | -    | -     |
| 1010000         | ELEC PLANT IN SERV 3920900 | TRAILERS IDU                                  | 943    | -     | -      | -     | -       | -      | 943   | -    | -     |
| 1010000         | ELEC PLANT IN SERV 3920900 | TRAILERS JBG                                  | 100    | 4     | 72     | 22    | 0       | 0      | 0     | 0    | -     |
| 1010000         | ELEC PLANT IN SERV 3920900 | TRAILERS OR                                   | 3,199  | -     | 3,199  | -     | -       | -      | -     | -    | -     |



Electric Plant in Service with Unclassified Plant  
 Average of Monthly Averages Ending - December 2015  
 Allocation Method - Factor West Control Area  
 (Allocated in Thousands)

| Primary Account | Secondary Account          | Alloc                                    | Total | Calif  | Oregon | Wash   | Wyoming | Utah  | Idaho  | FERC  | Other |   |
|-----------------|----------------------------|--|-------|--------|--------|--------|---------|-------|--------|-------|-------|---|
| 1010000         | ELEC PLANT IN SERV 3920900 | TRAILERS                                 | SO    | 731    | 14     | 172    | 49      | 109   | 341    | 44    | 1     | - |
| 1010000         | ELEC PLANT IN SERV 3920900 | TRAILERS                                 | UT    | 5,464  | -      | -      | -       | -     | 5,464  | -     | -     | - |
| 1010000         | ELEC PLANT IN SERV 3920900 | TRAILERS                                 | WA    | 670    | -      | -      | 670     | -     | -      | -     | -     | - |
| 1010000         | ELEC PLANT IN SERV 3920900 | TRAILERS                                 | WYP   | 2,196  | -      | -      | -       | 2,196 | -      | -     | -     | - |
| 1010000         | ELEC PLANT IN SERV 3920900 | TRAILERS                                 | WYU   | 323    | -      | -      | -       | 323   | -      | -     | -     | - |
| 1010000         | ELEC PLANT IN SERV 3921400 | "SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV | CA    | 60     | 60     | -      | -       | -     | -      | -     | -     | - |
| 1010000         | ELEC PLANT IN SERV 3921400 | "SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV | CAEE  | 2      | -      | -      | -       | 1     | 1      | 0     | 0     | - |
| 1010000         | ELEC PLANT IN SERV 3921400 | "SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV | CAGE  | 302    | -      | -      | -       | 69    | 205    | 27    | 1     | - |
| 1010000         | ELEC PLANT IN SERV 3921400 | "SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV | CAGW  | 59     | 3      | 43     | 13      | -     | -      | -     | -     | - |
| 1010000         | ELEC PLANT IN SERV 3921400 | "SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV | IDU   | 71     | -      | -      | -       | -     | -      | 71    | -     | - |
| 1010000         | ELEC PLANT IN SERV 3921400 | "SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV | OR    | 319    | -      | 319    | -       | -     | -      | -     | -     | - |
| 1010000         | ELEC PLANT IN SERV 3921400 | "SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV | SO    | 23     | 0      | 6      | 2       | 4     | 11     | 1     | 0     | - |
| 1010000         | ELEC PLANT IN SERV 3921400 | "SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV | UT    | 238    | -      | -      | -       | -     | 238    | -     | -     | - |
| 1010000         | ELEC PLANT IN SERV 3921400 | "SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV | WA    | 47     | -      | -      | 47      | -     | -      | -     | -     | - |
| 1010000         | ELEC PLANT IN SERV 3921400 | "SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV | WYP   | 122    | -      | -      | -       | 122   | -      | -     | -     | - |
| 1010000         | ELEC PLANT IN SERV 3921400 | "SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV | WYU   | 16     | -      | -      | -       | 16    | -      | -     | -     | - |
| 1010000         | ELEC PLANT IN SERV 3921900 | OVER-THE-ROAD SEMI-TRACTORS              | CAGE  | 273    | -      | -      | -       | 62    | 185    | 24    | 1     | - |
| 1010000         | ELEC PLANT IN SERV 3921900 | OVER-THE-ROAD SEMI-TRACTORS              | JBG   | 101    | 4      | 73     | 23      | 0     | 0      | 0     | 0     | - |
| 1010000         | ELEC PLANT IN SERV 3921900 | OVER-THE-ROAD SEMI-TRACTORS              | OR    | 317    | -      | 317    | -       | -     | -      | -     | -     | - |
| 1010000         | ELEC PLANT IN SERV 3921900 | OVER-THE-ROAD SEMI-TRACTORS              | SO    | 296    | 6      | 70     | 20      | 44    | 138    | 18    | 0     | - |
| 1010000         | ELEC PLANT IN SERV 3921900 | OVER-THE-ROAD SEMI-TRACTORS              | UT    | 996    | -      | -      | -       | -     | 996    | -     | -     | - |
| 1010000         | ELEC PLANT IN SERV 3921900 | OVER-THE-ROAD SEMI-TRACTORS              | WA    | 170    | -      | -      | 170     | -     | -      | -     | -     | - |
| 1010000         | ELEC PLANT IN SERV 3921900 | OVER-THE-ROAD SEMI-TRACTORS              | WYP   | 86     | -      | -      | -       | 86    | -      | -     | -     | - |
| 1010000         | ELEC PLANT IN SERV 3923000 | TRANSPORTATION EQUIPMENT                 | SO    | 3,076  | 61     | 724    | 206     | 459   | 1,436  | 187   | 4     | - |
| 1010000         | ELEC PLANT IN SERV 3930000 | STORES EQUIPMENT                         | CA    | 220    | 220    | -      | -       | -     | -      | -     | -     | - |
| 1010000         | ELEC PLANT IN SERV 3930000 | STORES EQUIPMENT                         | CAGE  | 4,267  | -      | -      | -       | 975   | 2,898  | 383   | 11    | - |
| 1010000         | ELEC PLANT IN SERV 3930000 | STORES EQUIPMENT                         | CAGW  | 722    | 31     | 528    | 163     | -     | -      | -     | -     | - |
| 1010000         | ELEC PLANT IN SERV 3930000 | STORES EQUIPMENT                         | IDU   | 408    | -      | -      | -       | -     | -      | 408   | -     | - |
| 1010000         | ELEC PLANT IN SERV 3930000 | STORES EQUIPMENT                         | JBG   | 692    | 30     | 502    | 155     | 1     | 3      | 0     | 0     | - |
| 1010000         | ELEC PLANT IN SERV 3930000 | STORES EQUIPMENT                         | OR    | 2,844  | -      | 2,844  | -       | -     | -      | -     | -     | - |
| 1010000         | ELEC PLANT IN SERV 3930000 | STORES EQUIPMENT                         | SO    | 192    | 4      | 45     | 13      | 29    | 90     | 12    | 0     | - |
| 1010000         | ELEC PLANT IN SERV 3930000 | STORES EQUIPMENT                         | UT    | 3,762  | -      | -      | -       | -     | 3,762  | -     | -     | - |
| 1010000         | ELEC PLANT IN SERV 3930000 | STORES EQUIPMENT                         | WA    | 755    | -      | -      | 755     | -     | -      | -     | -     | - |
| 1010000         | ELEC PLANT IN SERV 3930000 | STORES EQUIPMENT                         | WYP   | 871    | -      | -      | -       | 871   | -      | -     | -     | - |
| 1010000         | ELEC PLANT IN SERV 3930000 | STORES EQUIPMENT                         | WYU   | 20     | -      | -      | -       | 20    | -      | -     | -     | - |
| 1010000         | ELEC PLANT IN SERV 3940000 | "TLS, SHOP, GAR EQUIPMENT"               | CA    | 735    | 735    | -      | -       | -     | -      | -     | -     | - |
| 1010000         | ELEC PLANT IN SERV 3940000 | "TLS, SHOP, GAR EQUIPMENT"               | CAEE  | 44     | -      | -      | -       | 11    | 29     | 4     | 0     | - |
| 1010000         | ELEC PLANT IN SERV 3940000 | "TLS, SHOP, GAR EQUIPMENT"               | CAGE  | 18,881 | -      | -      | -       | 4,314 | 12,824 | 1,693 | 50    | - |
| 1010000         | ELEC PLANT IN SERV 3940000 | "TLS, SHOP, GAR EQUIPMENT"               | CAGW  | 2,869  | 125    | 2,096  | 648     | -     | -      | -     | -     | - |
| 1010000         | ELEC PLANT IN SERV 3940000 | "TLS, SHOP, GAR EQUIPMENT"               | IDU   | 1,971  | -      | -      | -       | -     | -      | 1,971 | -     | - |
| 1010000         | ELEC PLANT IN SERV 3940000 | "TLS, SHOP, GAR EQUIPMENT"               | JBG   | 3,171  | 137    | 2,303  | 712     | 4     | 12     | 2     | 0     | - |
| 1010000         | ELEC PLANT IN SERV 3940000 | "TLS, SHOP, GAR EQUIPMENT"               | OR    | 10,521 | -      | 10,521 | -       | -     | -      | -     | -     | - |
| 1010000         | ELEC PLANT IN SERV 3940000 | "TLS, SHOP, GAR EQUIPMENT"               | SO    | 3,718  | 73     | 875    | 248     | 555   | 1,735  | 226   | 5     | - |
| 1010000         | ELEC PLANT IN SERV 3940000 | "TLS, SHOP, GAR EQUIPMENT"               | UT    | 13,143 | -      | -      | -       | -     | 13,143 | -     | -     | - |
| 1010000         | ELEC PLANT IN SERV 3940000 | "TLS, SHOP, GAR EQUIPMENT"               | WA    | 2,891  | -      | -      | 2,891   | -     | -      | -     | -     | - |
| 1010000         | ELEC PLANT IN SERV 3940000 | "TLS, SHOP, GAR EQUIPMENT"               | WYP   | 3,850  | -      | -      | -       | 3,850 | -      | -     | -     | - |
| 1010000         | ELEC PLANT IN SERV 3940000 | "TLS, SHOP, GAR EQUIPMENT"               | WYU   | 475    | -      | -      | -       | 475   | -      | -     | -     | - |
| 1010000         | ELEC PLANT IN SERV 3950000 | LABORATORY EQUIPMENT                     | CA    | 379    | 379    | -      | -       | -     | -      | -     | -     | - |
| 1010000         | ELEC PLANT IN SERV 3950000 | LABORATORY EQUIPMENT                     | CAEE  | 259    | -      | -      | -       | 65    | 168    | 24    | 1     | - |
| 1010000         | ELEC PLANT IN SERV 3950000 | LABORATORY EQUIPMENT                     | CAGE  | 4,727  | -      | -      | -       | 1,080 | 3,210  | 424   | 13    | - |
| 1010000         | ELEC PLANT IN SERV 3950000 | LABORATORY EQUIPMENT                     | CAGW  | 1,323  | 58     | 967    | 299     | -     | -      | -     | -     | - |
| 1010000         | ELEC PLANT IN SERV 3950000 | LABORATORY EQUIPMENT                     | IDU   | 1,368  | -      | -      | -       | -     | -      | 1,368 | -     | - |
| 1010000         | ELEC PLANT IN SERV 3950000 | LABORATORY EQUIPMENT                     | JBG   | 201    | 9      | 146    | 45      | 0     | 1      | 0     | 0     | - |
| 1010000         | ELEC PLANT IN SERV 3950000 | LABORATORY EQUIPMENT                     | OR    | 7,440  | -      | 7,440  | -       | -     | -      | -     | -     | - |
| 1010000         | ELEC PLANT IN SERV 3950000 | LABORATORY EQUIPMENT                     | SO    | 4,611  | 91     | 1,085  | 308     | 688   | 2,152  | 281   | 6     | - |



Electric Plant in Service with Unclassified Plant  
 Average of Monthly Averages Ending - December 2015  
 Allocation Method - Factor West Control Area  
 (Allocated in Thousands)

| Primary Account |                    | Secondary Account |  | Alloc | Total  | Calif | Oregon | Wash  | Wyoming | Utah   | Idaho | FERC | Other |
|-----------------|--------------------|-------------------|--|-------|--------|-------|--------|-------|---------|--------|-------|------|-------|
| 1010000         | ELEC PLANT IN SERV | 3950000           | LABORATORY EQUIPMENT                     | UT    | 7,466  | -     | -      | -     | -       | 7,466  | -     | -    | -     |
| 1010000         | ELEC PLANT IN SERV | 3950000           | LABORATORY EQUIPMENT                     | WA    | 1,537  | -     | -      | 1,537 | -       | -      | -     | -    | -     |
| 1010000         | ELEC PLANT IN SERV | 3950000           | LABORATORY EQUIPMENT                     | WYP   | 2,400  | -     | -      | -     | 2,400   | -      | -     | -    | -     |
| 1010000         | ELEC PLANT IN SERV | 3950000           | LABORATORY EQUIPMENT                     | WYU   | 386    | -     | -      | -     | 386     | -      | -     | -    | -     |
| 1010000         | ELEC PLANT IN SERV | 3960300           | *AERIAL LIFT PB TRUCKS, 10000#-16000# GV | CA    | 1,220  | 1,220 | -      | -     | -       | -      | -     | -    | -     |
| 1010000         | ELEC PLANT IN SERV | 3960300           | *AERIAL LIFT PB TRUCKS, 10000#-16000# GV | CAGE  | 223    | -     | -      | -     | 51      | 151    | 20    | 1    | -     |
| 1010000         | ELEC PLANT IN SERV | 3960300           | *AERIAL LIFT PB TRUCKS, 10000#-16000# GV | CAGW  | 155    | 7     | 113    | 35    | -       | -      | -     | -    | -     |
| 1010000         | ELEC PLANT IN SERV | 3960300           | *AERIAL LIFT PB TRUCKS, 10000#-16000# GV | IDU   | 2,535  | -     | -      | -     | -       | -      | 2,535 | -    | -     |
| 1010000         | ELEC PLANT IN SERV | 3960300           | *AERIAL LIFT PB TRUCKS, 10000#-16000# GV | OR    | 7,521  | -     | 7,521  | -     | -       | -      | -     | -    | -     |
| 1010000         | ELEC PLANT IN SERV | 3960300           | *AERIAL LIFT PB TRUCKS, 10000#-16000# GV | SO    | 199    | 4     | 47     | 13    | 30      | 93     | 12    | 0    | -     |
| 1010000         | ELEC PLANT IN SERV | 3960300           | *AERIAL LIFT PB TRUCKS, 10000#-16000# GV | UT    | 7,530  | -     | -      | -     | -       | 7,530  | -     | -    | -     |
| 1010000         | ELEC PLANT IN SERV | 3960300           | *AERIAL LIFT PB TRUCKS, 10000#-16000# GV | WA    | 1,604  | -     | -      | 1,604 | -       | -      | -     | -    | -     |
| 1010000         | ELEC PLANT IN SERV | 3960300           | *AERIAL LIFT PB TRUCKS, 10000#-16000# GV | WYP   | 3,520  | -     | -      | -     | 3,520   | -      | -     | -    | -     |
| 1010000         | ELEC PLANT IN SERV | 3960300           | *AERIAL LIFT PB TRUCKS, 10000#-16000# GV | WYU   | 751    | -     | -      | -     | 751     | -      | -     | -    | -     |
| 1010000         | ELEC PLANT IN SERV | 3960700           | TWO-AXLE DIGGER/DERRICK LINE TRUCKS      | CA    | 173    | 173   | -      | -     | -       | -      | -     | -    | -     |
| 1010000         | ELEC PLANT IN SERV | 3960700           | TWO-AXLE DIGGER/DERRICK LINE TRUCKS      | CAGE  | 124    | -     | -      | -     | 28      | 84     | 11    | 0    | -     |
| 1010000         | ELEC PLANT IN SERV | 3960700           | TWO-AXLE DIGGER/DERRICK LINE TRUCKS      | IDU   | 171    | -     | -      | -     | -       | -      | 171   | -    | -     |
| 1010000         | ELEC PLANT IN SERV | 3960700           | TWO-AXLE DIGGER/DERRICK LINE TRUCKS      | OR    | 960    | -     | 960    | -     | -       | -      | -     | -    | -     |
| 1010000         | ELEC PLANT IN SERV | 3960700           | TWO-AXLE DIGGER/DERRICK LINE TRUCKS      | UT    | 834    | -     | -      | -     | -       | 834    | -     | -    | -     |
| 1010000         | ELEC PLANT IN SERV | 3960700           | TWO-AXLE DIGGER/DERRICK LINE TRUCKS      | WYP   | 205    | -     | -      | -     | 205     | -      | -     | -    | -     |
| 1010000         | ELEC PLANT IN SERV | 3960700           | TWO-AXLE DIGGER/DERRICK LINE TRUCKS      | WYU   | 210    | -     | -      | -     | 210     | -      | -     | -    | -     |
| 1010000         | ELEC PLANT IN SERV | 3960800           | *AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV | CA    | 1,541  | 1,541 | -      | -     | -       | -      | -     | -    | -     |
| 1010000         | ELEC PLANT IN SERV | 3960800           | *AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV | CAGE  | 1,172  | -     | -      | -     | 268     | 796    | 105   | 3    | -     |
| 1010000         | ELEC PLANT IN SERV | 3960800           | *AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV | CAGW  | 67     | 3     | 49     | 15    | -       | -      | -     | -    | -     |
| 1010000         | ELEC PLANT IN SERV | 3960800           | *AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV | IDU   | 2,948  | -     | -      | -     | -       | -      | 2,948 | -    | -     |
| 1010000         | ELEC PLANT IN SERV | 3960800           | *AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV | OR    | 12,967 | -     | 12,967 | -     | -       | -      | -     | -    | -     |
| 1010000         | ELEC PLANT IN SERV | 3960800           | *AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV | SO    | 278    | 5     | 65     | 19    | 41      | 130    | 17    | 0    | -     |
| 1010000         | ELEC PLANT IN SERV | 3960800           | *AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV | UT    | 16,205 | -     | -      | -     | -       | 16,205 | -     | -    | -     |
| 1010000         | ELEC PLANT IN SERV | 3960800           | *AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV | WA    | 3,174  | -     | -      | 3,174 | -       | -      | -     | -    | -     |
| 1010000         | ELEC PLANT IN SERV | 3960800           | *AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV | WYP   | 4,104  | -     | -      | -     | 4,104   | -      | -     | -    | -     |
| 1010000         | ELEC PLANT IN SERV | 3960800           | *AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV | WYU   | 1,113  | -     | -      | -     | 1,113   | -      | -     | -    | -     |
| 1010000         | ELEC PLANT IN SERV | 3961000           | CRANES                                   | CAGE  | 2,706  | -     | -      | -     | 618     | 1,838  | 243   | 7    | -     |
| 1010000         | ELEC PLANT IN SERV | 3961000           | CRANES                                   | CAGW  | 368    | 16    | 269    | 83    | -       | -      | -     | -    | -     |
| 1010000         | ELEC PLANT IN SERV | 3961000           | CRANES                                   | JBG   | 542    | 23    | 394    | 122   | 1       | 2      | 0     | 0    | -     |
| 1010000         | ELEC PLANT IN SERV | 3961000           | CRANES                                   | OR    | 413    | -     | 413    | -     | -       | -      | -     | -    | -     |
| 1010000         | ELEC PLANT IN SERV | 3961000           | CRANES                                   | UT    | 3      | -     | -      | -     | -       | 3      | -     | -    | -     |
| 1010000         | ELEC PLANT IN SERV | 3961100           | HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER | CAEE  | 22     | -     | -      | -     | 6       | 14     | 2     | 0    | -     |
| 1010000         | ELEC PLANT IN SERV | 3961100           | HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER | CAGE  | 23,744 | -     | -      | -     | 5,425   | 16,127 | 2,129 | 63   | -     |
| 1010000         | ELEC PLANT IN SERV | 3961100           | HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER | CAGW  | 556    | 24    | 406    | 126   | -       | -      | -     | -    | -     |
| 1010000         | ELEC PLANT IN SERV | 3961100           | HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER | JBG   | 8,582  | 371   | 6,234  | 1,928 | 11      | 33     | 4     | 0    | -     |
| 1010000         | ELEC PLANT IN SERV | 3961100           | HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER | OR    | 928    | -     | 928    | -     | -       | -      | -     | -    | -     |
| 1010000         | ELEC PLANT IN SERV | 3961100           | HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER | SO    | 711    | 14    | 167    | 48    | 106     | 332    | 43    | 1    | -     |
| 1010000         | ELEC PLANT IN SERV | 3961100           | HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER | UT    | 1,653  | -     | -      | -     | -       | 1,653  | -     | -    | -     |
| 1010000         | ELEC PLANT IN SERV | 3961100           | HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER | WYP   | 188    | -     | -      | -     | 188     | -      | -     | -    | -     |
| 1010000         | ELEC PLANT IN SERV | 3961200           | THREE-AXLE DIGGER/DERRICK LINE TRUCKS    | CA    | 843    | 843   | -      | -     | -       | -      | -     | -    | -     |
| 1010000         | ELEC PLANT IN SERV | 3961200           | THREE-AXLE DIGGER/DERRICK LINE TRUCKS    | CAGW  | 143    | 6     | 104    | 32    | -       | -      | -     | -    | -     |
| 1010000         | ELEC PLANT IN SERV | 3961200           | THREE-AXLE DIGGER/DERRICK LINE TRUCKS    | IDU   | 2,612  | -     | -      | -     | -       | -      | 2,612 | -    | -     |
| 1010000         | ELEC PLANT IN SERV | 3961200           | THREE-AXLE DIGGER/DERRICK LINE TRUCKS    | OR    | 9,727  | -     | 9,727  | -     | -       | -      | -     | -    | -     |
| 1010000         | ELEC PLANT IN SERV | 3961200           | THREE-AXLE DIGGER/DERRICK LINE TRUCKS    | SO    | 143    | 3     | 34     | 10    | 21      | 67     | 9     | 0    | -     |
| 1010000         | ELEC PLANT IN SERV | 3961200           | THREE-AXLE DIGGER/DERRICK LINE TRUCKS    | UT    | 15,372 | -     | -      | -     | -       | 15,372 | -     | -    | -     |
| 1010000         | ELEC PLANT IN SERV | 3961200           | THREE-AXLE DIGGER/DERRICK LINE TRUCKS    | WA    | 1,765  | -     | -      | 1,765 | -       | -      | -     | -    | -     |
| 1010000         | ELEC PLANT IN SERV | 3961200           | THREE-AXLE DIGGER/DERRICK LINE TRUCKS    | WYP   | 4,091  | -     | -      | -     | 4,091   | -      | -     | -    | -     |
| 1010000         | ELEC PLANT IN SERV | 3961200           | THREE-AXLE DIGGER/DERRICK LINE TRUCKS    | WYU   | 836    | -     | -      | -     | 836     | -      | -     | -    | -     |
| 1010000         | ELEC PLANT IN SERV | 3961300           | SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR | CA    | 480    | 480   | -      | -     | -       | -      | -     | -    | -     |
| 1010000         | ELEC PLANT IN SERV | 3961300           | SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR | CAEE  | 92     | -     | -      | -     | 23      | 60     | 9     | 0    | -     |



Electric Plant in Service with Unclassified Plant  
 Average of Monthly Averages Ending - December 2015  
 Allocation Method - Factor West Control Area  
 (Allocated in Thousands)

| Primary Account |                    | Secondary Account |  | Alloc | Total   | Calif | Oregon | Wash   | Wyoming | Utah   | Idaho  | FERC | Other |
|-----------------|--------------------|-------------------|--|-------|---------|-------|--------|--------|---------|--------|--------|------|-------|
| 1010000         | ELEC PLANT IN SERV | 3961300           | SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR | CAGE  | 3,220   | -     | -      | -      | 736     | 2,187  | 289    | 9    | -     |
| 1010000         | ELEC PLANT IN SERV | 3961300           | SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR | CAGW  | 1,158   | 50    | 846    | 262    | -       | -      | -      | -    | -     |
| 1010000         | ELEC PLANT IN SERV | 3961300           | SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR | IDU   | 1,056   | -     | -      | -      | -       | -      | 1,056  | -    | -     |
| 1010000         | ELEC PLANT IN SERV | 3961300           | SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR | JBG   | 991     | 43    | 720    | 223    | 1       | 4      | 1      | 0    | -     |
| 1010000         | ELEC PLANT IN SERV | 3961300           | SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR | OR    | 1,772   | -     | 1,772  | -      | -       | -      | -      | -    | -     |
| 1010000         | ELEC PLANT IN SERV | 3961300           | SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR | SO    | 609     | 12    | 143    | 41     | 91      | 284    | 37     | 1    | -     |
| 1010000         | ELEC PLANT IN SERV | 3961300           | SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR | UT    | 5,048   | -     | -      | -      | -       | 5,048  | -      | -    | -     |
| 1010000         | ELEC PLANT IN SERV | 3961300           | SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR | WA    | 817     | -     | -      | 817    | -       | -      | -      | -    | -     |
| 1010000         | ELEC PLANT IN SERV | 3961300           | SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR | WYP   | 1,247   | -     | -      | -      | 1,247   | -      | -      | -    | -     |
| 1010000         | ELEC PLANT IN SERV | 3961300           | SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR | WYU   | 629     | -     | -      | -      | 629     | -      | -      | -    | -     |
| 1010000         | ELEC PLANT IN SERV | 3970000           | COMMUNICATION EQUIPMENT                  | CA    | 5,022   | 5,022 | -      | -      | -       | -      | -      | -    | -     |
| 1010000         | ELEC PLANT IN SERV | 3970000           | COMMUNICATION EQUIPMENT                  | CAEE  | 239     | -     | -      | -      | 60      | 156    | 23     | 1    | -     |
| 1010000         | ELEC PLANT IN SERV | 3970000           | COMMUNICATION EQUIPMENT                  | CAGE  | 104,149 | -     | -      | -      | 23,798  | 70,737 | 9,338  | 276  | -     |
| 1010000         | ELEC PLANT IN SERV | 3970000           | COMMUNICATION EQUIPMENT                  | CAGW  | 42,535  | 1,850 | 31,073 | 9,612  | -       | -      | -      | -    | -     |
| 1010000         | ELEC PLANT IN SERV | 3970000           | COMMUNICATION EQUIPMENT                  | CN    | 3,505   | 84    | 1,057  | 240    | 260     | 1,727  | 137    | -    | -     |
| 1010000         | ELEC PLANT IN SERV | 3970000           | COMMUNICATION EQUIPMENT                  | IDU   | 10,492  | -     | -      | -      | -       | -      | 10,492 | -    | -     |
| 1010000         | ELEC PLANT IN SERV | 3970000           | COMMUNICATION EQUIPMENT                  | JBG   | 4,084   | 177   | 2,967  | 918    | 5       | 16     | 2      | 0    | -     |
| 1010000         | ELEC PLANT IN SERV | 3970000           | COMMUNICATION EQUIPMENT                  | OR    | 55,986  | -     | 55,986 | -      | -       | -      | -      | -    | -     |
| 1010000         | ELEC PLANT IN SERV | 3970000           | COMMUNICATION EQUIPMENT                  | SG    | 139     | 2     | 35     | 11     | 21      | 61     | 8      | 0    | -     |
| 1010000         | ELEC PLANT IN SERV | 3970000           | COMMUNICATION EQUIPMENT                  | SO    | 78,692  | 1,551 | 18,518 | 5,260  | 11,739  | 36,727 | 4,789  | 108  | -     |
| 1010000         | ELEC PLANT IN SERV | 3970000           | COMMUNICATION EQUIPMENT                  | UT    | 53,456  | -     | -      | -      | -       | 53,456 | -      | -    | -     |
| 1010000         | ELEC PLANT IN SERV | 3970000           | COMMUNICATION EQUIPMENT                  | WA    | 11,912  | -     | -      | 11,912 | -       | -      | -      | -    | -     |
| 1010000         | ELEC PLANT IN SERV | 3970000           | COMMUNICATION EQUIPMENT                  | WYP   | 25,761  | -     | -      | -      | 25,761  | -      | -      | -    | -     |
| 1010000         | ELEC PLANT IN SERV | 3970000           | COMMUNICATION EQUIPMENT                  | WYU   | 4,974   | -     | -      | -      | 4,974   | -      | -      | -    | -     |
| 1010000         | ELEC PLANT IN SERV | 3972000           | MOBILE RADIO EQUIPMENT                   | CA    | 306     | 306   | -      | -      | -       | -      | -      | -    | -     |
| 1010000         | ELEC PLANT IN SERV | 3972000           | MOBILE RADIO EQUIPMENT                   | CAEE  | 82      | -     | -      | -      | 21      | 53     | 8      | 0    | -     |
| 1010000         | ELEC PLANT IN SERV | 3972000           | MOBILE RADIO EQUIPMENT                   | CAGE  | 2,599   | -     | -      | -      | 594     | 1,765  | 233    | 7    | -     |
| 1010000         | ELEC PLANT IN SERV | 3972000           | MOBILE RADIO EQUIPMENT                   | CAGW  | 1,007   | 44    | 736    | 228    | -       | -      | -      | -    | -     |
| 1010000         | ELEC PLANT IN SERV | 3972000           | MOBILE RADIO EQUIPMENT                   | IDU   | 364     | -     | -      | -      | -       | -      | 364    | -    | -     |
| 1010000         | ELEC PLANT IN SERV | 3972000           | MOBILE RADIO EQUIPMENT                   | JBG   | 593     | 26    | 431    | 133    | 1       | 2      | 0      | 0    | -     |
| 1010000         | ELEC PLANT IN SERV | 3972000           | MOBILE RADIO EQUIPMENT                   | OR    | 2,709   | -     | 2,709  | -      | -       | -      | -      | -    | -     |
| 1010000         | ELEC PLANT IN SERV | 3972000           | MOBILE RADIO EQUIPMENT                   | SO    | 517     | 10    | 122    | 35     | 77      | 241    | 31     | 1    | -     |
| 1010000         | ELEC PLANT IN SERV | 3972000           | MOBILE RADIO EQUIPMENT                   | UT    | 2,263   | -     | -      | -      | -       | 2,263  | -      | -    | -     |
| 1010000         | ELEC PLANT IN SERV | 3972000           | MOBILE RADIO EQUIPMENT                   | WA    | 609     | -     | -      | 609    | -       | -      | -      | -    | -     |
| 1010000         | ELEC PLANT IN SERV | 3972000           | MOBILE RADIO EQUIPMENT                   | WYP   | 827     | -     | -      | -      | 827     | -      | -      | -    | -     |
| 1010000         | ELEC PLANT IN SERV | 3972000           | MOBILE RADIO EQUIPMENT                   | WYU   | 104     | -     | -      | -      | 104     | -      | -      | -    | -     |
| 1010000         | ELEC PLANT IN SERV | 3980000           | MISCELLANEOUS EQUIPMENT                  | CA    | 50      | 50    | -      | -      | -       | -      | -      | -    | -     |
| 1010000         | ELEC PLANT IN SERV | 3980000           | MISCELLANEOUS EQUIPMENT                  | CAEE  | 2       | -     | -      | -      | 0       | 1      | 0      | 0    | -     |
| 1010000         | ELEC PLANT IN SERV | 3980000           | MISCELLANEOUS EQUIPMENT                  | CAGE  | 1,917   | -     | -      | -      | 438     | 1,302  | 172    | 5    | -     |
| 1010000         | ELEC PLANT IN SERV | 3980000           | MISCELLANEOUS EQUIPMENT                  | CAGW  | 330     | 14    | 241    | 75     | -       | -      | -      | -    | -     |
| 1010000         | ELEC PLANT IN SERV | 3980000           | MISCELLANEOUS EQUIPMENT                  | CN    | 216     | 5     | 65     | 15     | 16      | 107    | 8      | -    | -     |
| 1010000         | ELEC PLANT IN SERV | 3980000           | MISCELLANEOUS EQUIPMENT                  | IDU   | 58      | -     | -      | -      | -       | -      | 58     | -    | -     |
| 1010000         | ELEC PLANT IN SERV | 3980000           | MISCELLANEOUS EQUIPMENT                  | JBG   | 117     | 5     | 85     | 26     | 0       | 0      | 0      | 0    | -     |
| 1010000         | ELEC PLANT IN SERV | 3980000           | MISCELLANEOUS EQUIPMENT                  | OR    | 1,050   | -     | 1,050  | -      | -       | -      | -      | -    | -     |
| 1010000         | ELEC PLANT IN SERV | 3980000           | MISCELLANEOUS EQUIPMENT                  | SO    | 2,508   | 49    | 590    | 168    | 374     | 1,171  | 153    | 3    | -     |
| 1010000         | ELEC PLANT IN SERV | 3980000           | MISCELLANEOUS EQUIPMENT                  | UT    | 983     | -     | -      | -      | -       | 983    | -      | -    | -     |
| 1010000         | ELEC PLANT IN SERV | 3980000           | MISCELLANEOUS EQUIPMENT                  | WA    | 186     | -     | -      | 186    | -       | -      | -      | -    | -     |
| 1010000         | ELEC PLANT IN SERV | 3980000           | MISCELLANEOUS EQUIPMENT                  | WYP   | 193     | -     | -      | -      | 193     | -      | -      | -    | -     |
| 1010000         | ELEC PLANT IN SERV | 3980000           | MISCELLANEOUS EQUIPMENT                  | WYU   | 16      | -     | -      | -      | 16      | -      | -      | -    | -     |
| 1010000         | ELEC PLANT IN SERV | 3992100           | LAND OWNED IN FEE                        | CAEE  | 2,594   | -     | -      | -      | 656     | 1,687  | 244    | 7    | -     |
| 1010000         | ELEC PLANT IN SERV | 3992200           | LAND RIGHTS                              | CAEE  | 24,086  | -     | -      | -      | 6,088   | 15,665 | 2,270  | 64   | -     |
| 1010000         | ELEC PLANT IN SERV | 3993000           | ENGINEERING SUPP-OFF WORK(SECY,MAP,DRAF  | CAEE  | 20,464  | -     | -      | -      | 5,172   | 13,309 | 1,928  | 54   | -     |
| 1010000         | ELEC PLANT IN SERV | 3994100           | SURFACE - PLANT EQUIPMENT                | CAEE  | 6,616   | -     | -      | -      | 1,672   | 4,303  | 623    | 18   | -     |
| 1010000         | ELEC PLANT IN SERV | 3994400           | SURFACE - ELECTRIC POWER FACILITIES      | CAEE  | 1,570   | -     | -      | -      | 397     | 1,021  | 148    | 4    | -     |
| 1010000         | ELEC PLANT IN SERV | 3994500           | UNDERGROUND - COAL MINE EQUIPMENT        | CAEE  | 32,719  | -     | -      | -      | 8,270   | 21,280 | 3,083  | 87   | -     |



Electric Plant in Service with Unclassified Plant  
 Average of Monthly Averages Ending - December 2015  
 Allocation Method - Factor West Control Area  
 (Allocated in Thousands)

| Primary Account      |                      | Secondary Account |  | Alloc | Total             | Calif          | Oregon           | Wash             | Wyoming          | Utah              | Idaho            | FERC          | Other    |
|----------------------|----------------------|-------------------|--|-------|-------------------|----------------|------------------|------------------|------------------|-------------------|------------------|---------------|----------|
| 1010000              | ELEC PLANT IN SERV   | 3994600           | LONGWALL SHIELDS                         | CAEE  | 11,223            | -              | -                | -                | 2,837            | 7,299             | 1,058            | 30            | -        |
| 1010000              | ELEC PLANT IN SERV   | 3994700           | LONGWALL EQUIPMENT                       | CAEE  | 4,178             | -              | -                | -                | 1,056            | 2,717             | 394              | 11            | -        |
| 1010000              | ELEC PLANT IN SERV   | 3994800           | MAINLINE EXTENSION                       | CAEE  | 9,292             | -              | -                | -                | 2,349            | 6,043             | 876              | 25            | -        |
| 1010000              | ELEC PLANT IN SERV   | 3994900           | SECTION EXTENSION                        | CAEE  | 3,386             | -              | -                | -                | 856              | 2,202             | 319              | 9             | -        |
| 1010000              | ELEC PLANT IN SERV   | 3995100           | VEHICLES                                 | CAEE  | 757               | -              | -                | -                | 191              | 492               | 71               | 2             | -        |
| 1010000              | ELEC PLANT IN SERV   | 3995200           | HEAVY CONSTRUCTION EQUIPMENT             | CAEE  | 2,832             | -              | -                | -                | 716              | 1,842             | 267              | 8             | -        |
| 1010000              | ELEC PLANT IN SERV   | 3996000           | MISCELLANEOUS GENERAL EQUIPMENT          | CAEE  | 1,412             | -              | -                | -                | 357              | 918               | 133              | 4             | -        |
| 1010000              | ELEC PLANT IN SERV   | 3996100           | COMPUTERS - MAINFRAME                    | CAEE  | 279               | -              | -                | -                | 70               | 181               | 26               | 1             | -        |
| 1010000              | ELEC PLANT IN SERV   | 3997000           | MINE DEVELOPMENT AND ROAD EXTENSION      | CAEE  | 17,718            | -              | -                | -                | 4,478            | 11,523            | 1,669            | 47            | -        |
| <b>1010000 Total</b> |                      |                   |  |       | <b>25,815,341</b> | <b>511,667</b> | <b>6,102,324</b> | <b>1,730,839</b> | <b>3,841,416</b> | <b>12,026,122</b> | <b>1,567,668</b> | <b>35,305</b> | <b>-</b> |
| 1019000              | ELEC PLT IN SERV-OTH | 140109            | Land-Non-Rec                             | CAGE  | (1)               | -              | -                | -                | (0)              | (1)               | (0)              | (0)           | -        |
| 1019000              | ELEC PLT IN SERV-OTH | 140109            | Land-Non-Rec                             | CAGW  | 0                 | 0              | 0                | 0                | -                | -                 | -                | -             | -        |
| 1019000              | ELEC PLT IN SERV-OTH | 140129            | ELECTRIC PLANT IN SERVICE - OTHER        | SO    | (80)              | (2)            | (19)             | (5)              | (12)             | (37)              | (5)              | (0)           | -        |
| 1019000              | ELEC PLT IN SERV-OTH | 140139            | PRODUCTION PLANT-NON-RECONCILED          | CAGE  | (16,425)          | -              | -                | -                | (3,753)          | (11,155)          | (1,473)          | (44)          | -        |
| 1019000              | ELEC PLT IN SERV-OTH | 140139            | PRODUCTION PLANT-NON-RECONCILED          | CAGW  | 0                 | 0              | 0                | 0                | -                | -                 | -                | -             | -        |
| 1019000              | ELEC PLT IN SERV-OTH | 140149            | TRANS PLANT NON-RECONCILED               | CAGE  | 363               | -              | -                | -                | 83               | 247               | 33               | 1             | -        |
| 1019000              | ELEC PLT IN SERV-OTH | 140149            | TRANS PLANT NON-RECONCILED               | CAGW  | (757)             | (33)           | (553)            | (171)            | -                | -                 | -                | -             | -        |
| 1019000              | ELEC PLT IN SERV-OTH | 140149            | TRANS PLANT NON-RECONCILED               | SG    | (1,887)           | (29)           | (481)            | (153)            | (287)            | (825)             | (109)            | (3)           | -        |
| 1019000              | ELEC PLT IN SERV-OTH | 140169            | DISTRIBN- NON-RECONCILED                 | CA    | (386)             | (386)          | -                | -                | -                | -                 | -                | -             | -        |
| 1019000              | ELEC PLT IN SERV-OTH | 140169            | DISTRIBN- NON-RECONCILED                 | IDU   | (4)               | -              | -                | -                | -                | -                 | (4)              | -             | -        |
| 1019000              | ELEC PLT IN SERV-OTH | 140169            | DISTRIBN- NON-RECONCILED                 | OR    | (535)             | -              | (535)            | -                | -                | -                 | -                | -             | -        |
| 1019000              | ELEC PLT IN SERV-OTH | 140169            | DISTRIBN- NON-RECONCILED                 | SNPD  | 0                 | 0              | 0                | 0                | 0                | 0                 | 0                | -             | -        |
| 1019000              | ELEC PLT IN SERV-OTH | 140169            | DISTRIBN- NON-RECONCILED                 | UT    | 5,773             | -              | -                | -                | -                | 5,773             | -                | -             | -        |
| 1019000              | ELEC PLT IN SERV-OTH | 140169            | DISTRIBN- NON-RECONCILED                 | WA    | (183)             | -              | -                | (183)            | -                | -                 | -                | -             | -        |
| 1019000              | ELEC PLT IN SERV-OTH | 140169            | DISTRIBN- NON-RECONCILED                 | WYU   | (224)             | -              | -                | -                | (224)            | -                 | -                | -             | -        |
| 1019000              | ELEC PLT IN SERV-OTH | 140189            | MOTOR VEH/MOBILE PLANT - IN SERVICE-NON- | SO    | (357)             | (7)            | (84)             | (24)             | (53)             | (167)             | (22)             | (0)           | -        |
| 1019000              | ELEC PLT IN SERV-OTH | 140209            | ELECTRIC PLANT IN SERVICE - OTHER        | CAGE  | 347               | -              | -                | -                | 79               | 236               | 31               | 1             | -        |
| 1019000              | ELEC PLT IN SERV-OTH | 140209            | ELECTRIC PLANT IN SERVICE - OTHER        | SG    | (34)              | (1)            | (9)              | (3)              | (5)              | (15)              | (2)              | (0)           | -        |
| 1019000              | ELEC PLT IN SERV-OTH | 140209            | ELECTRIC PLANT IN SERVICE - OTHER        | SO    | (54)              | (1)            | (13)             | (4)              | (8)              | (25)              | (3)              | (0)           | -        |
| 1019000              | ELEC PLT IN SERV-OTH | 141209            | OTHER INTANGIBLE NON-RECONCILED          | SO    | (0)               | (0)            | (0)              | (0)              | (0)              | (0)               | (0)              | (0)           | -        |
| <b>1019000 Total</b> |                      |                   |  |       | <b>(14,445)</b>   | <b>(458)</b>   | <b>(1,694)</b>   | <b>(542)</b>     | <b>(4,180)</b>   | <b>(5,970)</b>    | <b>(1,554)</b>   | <b>(46)</b>   | <b>-</b> |
| 1020000              | ELEC PL PUR OR SLD   | 0                 | ELECTRIC PLANT PURCHASED OR SOLD         | CAGE  | 16,165            | -              | -                | -                | 3,694            | 10,979            | 1,449            | 43            | -        |
| 1020000              | ELEC PL PUR OR SLD   | 0                 | ELECTRIC PLANT PURCHASED OR SOLD         | CAGW  | 8                 | 0              | 6                | 2                | -                | -                 | -                | -             | -        |
| 1020000              | ELEC PL PUR OR SLD   | 0                 | ELECTRIC PLANT PURCHASED OR SOLD         | SG    | 275               | 4              | 70               | 22               | 42               | 120               | 16               | 0             | -        |
| <b>1020000 Total</b> |                      |                   |  |       | <b>16,447</b>     | <b>4</b>       | <b>76</b>        | <b>24</b>        | <b>3,735</b>     | <b>11,099</b>     | <b>1,465</b>     | <b>43</b>     | <b>-</b> |
| 1060000              | COMP CON NOT CLASS   | 0                 | SAPERROR                                 | SG    | 0                 | 0              | 0                | 0                | 0                | 0                 | 0                | 0             | -        |
| <b>1060000 Total</b> |                      |                   |  |       | <b>0</b>          | <b>0</b>       | <b>0</b>         | <b>0</b>         | <b>0</b>         | <b>0</b>          | <b>0</b>         | <b>0</b>      | <b>-</b> |
| 1061000              | DIST COMP CONST NOT  | 0                 | DISTRIB COMPLETED CONSTRUCTN NOT CLASSIF | CA    | 948               | 948            | -                | -                | -                | -                 | -                | -             | -        |
| 1061000              | DIST COMP CONST NOT  | 0                 | DISTRIB COMPLETED CONSTRUCTN NOT CLASSIF | IDU   | 2,198             | -              | -                | -                | -                | -                 | 2,198            | -             | -        |
| 1061000              | DIST COMP CONST NOT  | 0                 | DISTRIB COMPLETED CONSTRUCTN NOT CLASSIF | OR    | 9,757             | -              | 9,757            | -                | -                | -                 | -                | -             | -        |
| 1061000              | DIST COMP CONST NOT  | 0                 | DISTRIB COMPLETED CONSTRUCTN NOT CLASSIF | UT    | 9,212             | -              | -                | -                | -                | 9,212             | -                | -             | -        |
| 1061000              | DIST COMP CONST NOT  | 0                 | DISTRIB COMPLETED CONSTRUCTN NOT CLASSIF | WA    | 4,779             | -              | -                | 4,779            | -                | -                 | -                | -             | -        |
| 1061000              | DIST COMP CONST NOT  | 0                 | DISTRIB COMPLETED CONSTRUCTN NOT CLASSIF | WYU   | 5,345             | -              | -                | -                | 5,345            | -                 | -                | -             | -        |
| <b>1061000 Total</b> |                      |                   |  |       | <b>32,239</b>     | <b>948</b>     | <b>9,757</b>     | <b>4,779</b>     | <b>5,345</b>     | <b>9,212</b>      | <b>2,198</b>     | <b>-</b>      | <b>-</b> |
| 1062000              | TRAN COMP CONST NOT  | 0                 | TRANSM COMPLETED CONSTRUCTN NOT CLASSIF  | CAGE  | 162,643           | -              | -                | -                | 37,163           | 110,466           | 14,583           | 431           | -        |
| 1062000              | TRAN COMP CONST NOT  | 0                 | TRANSM COMPLETED CONSTRUCTN NOT CLASSIF  | CAGW  | 21,324            | 927            | 15,578           | 4,819            | -                | -                 | -                | -             | -        |
| 1062000              | TRAN COMP CONST NOT  | 0                 | TRANSM COMPLETED CONSTRUCTN NOT CLASSIF  | SG    | (0)               | (0)            | (0)              | (0)              | (0)              | (0)               | (0)              | (0)           | -        |
| <b>1062000 Total</b> |                      |                   |  |       | <b>183,967</b>    | <b>927</b>     | <b>15,578</b>    | <b>4,819</b>     | <b>37,163</b>    | <b>110,466</b>    | <b>14,583</b>    | <b>431</b>    | <b>-</b> |
| 1063000              | PROD COMP CONST NOT  | 0                 | PROD COMPLETED CONSTRUCTN NOT CLASSIFIED | SG    | 16,655            | 252            | 4,242            | 1,346            | 2,536            | 7,286             | 963              | 29            | -        |
| <b>1063000 Total</b> |                      |                   |  |       | <b>16,655</b>     | <b>252</b>     | <b>4,242</b>     | <b>1,346</b>     | <b>2,536</b>     | <b>7,286</b>      | <b>963</b>       | <b>29</b>     | <b>-</b> |
| 1064000              | GENI COMP CONST NOT  | 0                 | GENERAL COMPLETED CONSTRUCTN NOT CLASSIF | SO    | 7,221             | 142            | 1,699            | 483              | 1,077            | 3,370             | 439              | 10            | -        |
| <b>1064000 Total</b> |                      |                   |  |       | <b>7,221</b>      | <b>142</b>     | <b>1,699</b>     | <b>483</b>       | <b>1,077</b>     | <b>3,370</b>      | <b>439</b>       | <b>10</b>     | <b>-</b> |
| <b>Grand Total</b>   |                      |                   |  |       | <b>26,057,427</b> | <b>513,484</b> | <b>6,131,983</b> | <b>1,741,747</b> | <b>3,887,094</b> | <b>12,161,585</b> | <b>1,585,762</b> | <b>35,773</b> | <b>-</b> |





Capital Lease

Average of Monthly Averages Ending - December 2015

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   | 3908000 | CAPITAL LEASE COMMON                     | CAGE  | 12,412          | 0            | 0              | 0            | 2,836          | 8,430          | 1,113        | 33          | 0        |
| 1011000              | PRPTY UND CPTL LSS   | 3908000 | CAPITAL LEASE COMMON                     | CAGW  | 4,540           | 197          | 3,317          | 1,026        | 0              | 0              | 0            | 0           | 0        |
| 1011000              | PRPTY UND CPTL LSS   | 3908000 | CAPITAL LEASE COMMON                     | OR    | 4,596           | 0            | 4,596          | 0            | 0              | 0              | 0            | 0           | 0        |
| 1011000              | PRPTY UND CPTL LSS   | 3908000 | CAPITAL LEASE COMMON                     | SO    | 12,664          | 250          | 2,980          | 846          | 1,889          | 5,911          | 771          | 17          | 0        |
| 1011000              | PRPTY UND CPTL LSS   | 3908000 | CAPITAL LEASE COMMON                     | UT    | 11,714          | 0            | 0              | 0            | 0              | 11,714         | 0            | 0           | 0        |
| <b>1011000 Total</b> |                      |         |  |       | <b>45,926</b>   | <b>447</b>   | <b>10,893</b>  | <b>1,872</b> | <b>4,725</b>   | <b>26,055</b>  | <b>1,884</b> | <b>50</b>   | <b>0</b> |
| 1011500              | CAP LEASES#ACCM AMRT | 3908000 | CAPITAL LEASE COMMON                     | CAGE  | (2,896)         | 0            | 0              | 0            | (662)          | (1,967)        | (260)        | (8)         | 0        |
| 1011500              | CAP LEASES#ACCM AMRT | 3908000 | CAPITAL LEASE COMMON                     | CAGW  | (469)           | (20)         | (343)          | (106)        | 0              | 0              | 0            | 0           | 0        |
| 1011500              | CAP LEASES#ACCM AMRT | 3908000 | CAPITAL LEASE COMMON                     | OR    | (2,487)         | 0            | (2,487)        | 0            | 0              | 0              | 0            | 0           | 0        |
| 1011500              | CAP LEASES#ACCM AMRT | 3908000 | CAPITAL LEASE COMMON                     | SO    | (1,922)         | (38)         | (452)          | (129)        | (287)          | (897)          | (117)        | (3)         | 0        |
| 1011500              | CAP LEASES#ACCM AMRT | 3908000 | CAPITAL LEASE COMMON                     | UT    | (5,024)         | 0            | 0              | 0            | 0              | (5,024)        | 0            | 0           | 0        |
| <b>1011500 Total</b> |                      |         |  |       | <b>(12,798)</b> | <b>(58)</b>  | <b>(3,282)</b> | <b>(235)</b> | <b>(948)</b>   | <b>(7,888)</b> | <b>(377)</b> | <b>(10)</b> | <b>0</b> |
| 1011950              | CAP LEASES#ACCM AMRT | 146450  | Capital Leases - Accumulated Amortizatio | CAGE  | (454)           | 0            | 0              | 0            | (104)          | (309)          | (41)         | (1)         | 0        |
| 1011950              | CAP LEASES#ACCM AMRT | 146450  | Capital Leases - Accumulated Amortizatio | CAGW  | (456)           | (20)         | (333)          | (103)        | 0              | 0              | 0            | 0           | 0        |
| 1011950              | CAP LEASES#ACCM AMRT | 146450  | Capital Leases - Accumulated Amortizatio | OR    | (142)           | 0            | (142)          | 0            | 0              | 0              | 0            | 0           | 0        |
| 1011950              | CAP LEASES#ACCM AMRT | 146450  | Capital Leases - Accumulated Amortizatio | SO    | (8,673)         | (171)        | (2,041)        | (580)        | (1,294)        | (4,048)        | (528)        | (12)        | 0        |
| 1011950              | CAP LEASES#ACCM AMRT | 146450  | Capital Leases - Accumulated Amortizatio | WYP   | (255)           | 0            | 0              | 0            | (255)          | 0              | 0            | 0           | 0        |
| <b>1011950 Total</b> |                      |         |  |       | <b>(9,980)</b>  | <b>(191)</b> | <b>(2,516)</b> | <b>(683)</b> | <b>(1,652)</b> | <b>(4,357)</b> | <b>(569)</b> | <b>(13)</b> | <b>0</b> |
| 1119000              | AC PR AMR EL PT SR-O | 146450  | Capital Leases - Accumulated Amortizatio | OR    | 142             | 0            | 142            | 0            | 0              | 0              | 0            | 0           | 0        |
| 1119000              | AC PR AMR EL PT SR-O | 146450  | Capital Leases - Accumulated Amortizatio | SG    | 910             | 14           | 232            | 74           | 139            | 398            | 53           | 2           | 0        |
| 1119000              | AC PR AMR EL PT SR-O | 146450  | Capital Leases - Accumulated Amortizatio | SO    | 8,673           | 171          | 2,041          | 580          | 1,294          | 4,048          | 528          | 12          | 0        |
| 1119000              | AC PR AMR EL PT SR-O | 146450  | Capital Leases - Accumulated Amortizatio | WYP   | 255             | 0            | 0              | 0            | 255            | 0              | 0            | 0           | 0        |
| <b>1119000 Total</b> |                      |         |  |       | <b>9,980</b>    | <b>185</b>   | <b>2,415</b>   | <b>653</b>   | <b>1,687</b>   | <b>4,446</b>   | <b>580</b>   | <b>13</b>   | <b>0</b> |
| <b>Grand Total</b>   |                      |         |  |       | <b>33,128</b>   | <b>383</b>   | <b>7,510</b>   | <b>1,608</b> | <b>3,812</b>   | <b>18,257</b>  | <b>1,519</b> | <b>40</b>   | <b>0</b> |







Plant Held for Future Use  
 Average of Monthly Averages Ending - December 2015  
 Allocation Method - Factor West Control Area  
 (Allocated in Thousands)

| Primary Account      |                      | Secondary Account |  | Alloc | Total         | Calif      | Oregon       | Wash       | Wyoming      | Utah          | Idaho        | FERC      | Other    |
|----------------------|----------------------|-------------------|--|-------|---------------|------------|--------------|------------|--------------|---------------|--------------|-----------|----------|
| 1050000              | EL PLT HLD FTR USE   | 3401000           | LAND OWNED IN FEE                        | CAGE  | 8,923         | -          | -            | -          | 2,039        | 6,061         | 800          | 24        | -        |
| 1050000              | EL PLT HLD FTR USE   | 3501000           | LAND OWNED IN FEE                        | CAGE  | 2,741         | -          | -            | -          | 626          | 1,862         | 246          | 7         | -        |
| 1050000              | EL PLT HLD FTR USE   | 3501000           | LAND OWNED IN FEE                        | CAGW  | 162           | 7          | 118          | 37         | -            | -             | -            | -         | -        |
| 1050000              | EL PLT HLD FTR USE   | 3502000           | LAND RIGHTS                              | CAGE  | 755           | -          | -            | -          | 172          | 512           | 68           | 2         | -        |
| 1050000              | EL PLT HLD FTR USE   | 3601000           | LAND OWNED IN FEE                        | CA    | 683           | 683        | -            | -          | -            | -             | -            | -         | -        |
| 1050000              | EL PLT HLD FTR USE   | 3601000           | LAND OWNED IN FEE                        | OR    | 746           | -          | 746          | -          | -            | -             | -            | -         | -        |
| 1050000              | EL PLT HLD FTR USE   | 3601000           | LAND OWNED IN FEE                        | UT    | 4,847         | -          | -            | -          | -            | 4,847         | -            | -         | -        |
| 1050000              | EL PLT HLD FTR USE   | 3601000           | LAND OWNED IN FEE                        | WYP   | 1             | -          | -            | -          | 1            | -             | -            | -         | -        |
| 1050000              | EL PLT HLD FTR USE   | 3891000           | LAND OWNED IN FEE                        | OR    | 3,508         | -          | 3,508        | -          | -            | -             | -            | -         | -        |
| 1050000              | EL PLT HLD FTR USE   | 3992200           | LAND RIGHTS                              | CAEE  | 953           | -          | -            | -          | 241          | 620           | 90           | 3         | -        |
| <b>1050000 Total</b> |                      |                   |  |       | <b>23,319</b> | <b>690</b> | <b>4,372</b> | <b>37</b>  | <b>3,079</b> | <b>13,902</b> | <b>1,203</b> | <b>35</b> | <b>-</b> |
| 1059000              | EL PLT HLD FTR USE-O | 0                 | ELECTRIC PLANT HELD FOR FUTURE USE-OTHER | CAEE  | 8,687         | -          | -            | -          | 2,196        | 5,650         | 819          | 23        | -        |
| 1059000              | EL PLT HLD FTR USE-O | 0                 | ELECTRIC PLANT HELD FOR FUTURE USE-OTHER | SE    | 5,675         | 85         | 1,390        | 436        | 951          | 2,447         | 355          | 10        | -        |
| <b>1059000 Total</b> |                      |                   |  |       | <b>14,361</b> | <b>85</b>  | <b>1,390</b> | <b>436</b> | <b>3,147</b> | <b>8,097</b>  | <b>1,173</b> | <b>33</b> | <b>-</b> |
| <b>Grand Total</b>   |                      |                   |  |       | <b>37,681</b> | <b>776</b> | <b>5,763</b> | <b>473</b> | <b>6,226</b> | <b>21,999</b> | <b>2,376</b> | <b>68</b> | <b>-</b> |





Deferred Debits  
Average of Monthly Averages Ending - December 2015  
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    | 185016 | EMISSION REDUCTION CREDITS PURCHASED     | CAEE  | 2,347         | -          | -             | 593          | 1,526         | 221           | 6            | -            |
| 1861000              | MS DEF DB-OTH WIP    | 185017 | ERCs - Impairment Reserve                | CAEE  | (2,040)       | -          | -             | (516)        | (1,327)       | (192)         | (5)          | -            |
| <b>1861000 Total</b> |                      |        |  |       | <b>307</b>    | <b>-</b>   | <b>-</b>      | <b>77</b>    | <b>199</b>    | <b>29</b>     | <b>1</b>     | <b>-</b>     |
| 1861200              | FINANCING COSTS DEFR | 185025 | FINANCING COST DEFERRED                  | SO    | 32            | 1          | 7             | 2            | 5             | 15            | 2            | 0            |
| 1861200              | FINANCING COSTS DEFR | 185026 | DEFERRED - S-3 SHELF REGISTRATION COSTS  | SO    | 31            | 1          | 7             | 2            | 5             | 14            | 2            | 0            |
| 1861200              | FINANCING COSTS DEFR | 185027 | UNAMORTIZED CREDIT AGREEMENT COSTS       | OTHER | 1,769         | -          | -             | -            | -             | -             | -            | 1,769        |
| 1861200              | FINANCING COSTS DEFR | 185028 | UNAMORTIZED PCRB LOC/SBBPA COSTS         | OTHER | 116           | -          | -             | -            | -             | -             | -            | 116          |
| 1861200              | FINANCING COSTS DEFR | 185029 | UNAMORTIZED PCRB MADE CONVERSION COSTS   | OTHER | 259           | -          | -             | -            | -             | -             | -            | 259          |
| 1861200              | FINANCING COSTS DEFR | 185030 | UNAMORTIZED '94 SERIES RESTRUCTURING COS | OTHER | 581           | -          | -             | -            | -             | -             | -            | 581          |
| <b>1861200 Total</b> |                      |        |  |       | <b>2,787</b>  | <b>1</b>   | <b>15</b>     | <b>4</b>     | <b>9</b>      | <b>29</b>     | <b>4</b>     | <b>0</b>     |
| 1865000              | DEF COAL MINE COSTS  | 134200 | Deferred Longwall Costs                  | CAEE  | 1             | -          | -             | 0            | 1             | 0             | 0            | -            |
| 1865000              | DEF COAL MINE COSTS  | 184414 | DEFERRED COAL COSTS - WYODAK SETTLEMENT  | CAEE  | 2,514         | -          | -             | 635          | 1,635         | 237           | 7            | -            |
| 1865000              | DEF COAL MINE COSTS  | 184416 | Deferred Coal Costs - Naughton Contract  | CAEE  | 2,064         | -          | -             | 522          | 1,343         | 195           | 5            | -            |
| 1865000              | DEF COAL MINE COSTS  | 184420 | LT Prepaid Coal Costs                    | CAEE  | 458           | -          | -             | 116          | 298           | 43            | 1            | -            |
| <b>1865000 Total</b> |                      |        |  |       | <b>5,037</b>  | <b>-</b>   | <b>-</b>      | <b>1,273</b> | <b>3,276</b>  | <b>475</b>    | <b>13</b>    | <b>-</b>     |
| 1867000              | MISC DF DR-BAL TRAN  | 134300 | DEFERRED CHARGES                         | CAEE  | 32            | -          | -             | 8            | 21            | 3             | 0            | -            |
| 1867000              | MISC DF DR-BAL TRAN  | 134300 | DEFERRED CHARGES                         | JBE   | 0             | 0          | 0             | 0            | 0             | 0             | 0            | -            |
| <b>1867000 Total</b> |                      |        |  |       | <b>33</b>     | <b>0</b>   | <b>0</b>      | <b>8</b>     | <b>21</b>     | <b>3</b>      | <b>0</b>     | <b>-</b>     |
| 1868000              | MISC DF DR-OTH-CST   | 134305 | Oth Def Chrg - IT Licenses/Maintenance   | OTHER | 87            | -          | -             | -            | -             | -             | -            | 87           |
| 1868000              | MISC DF DR-OTH-CST   | 185306 | TGS BUYOUT                               | CAGE  | 71            | -          | -             | 16           | 48            | 6             | 0            | -            |
| 1868000              | MISC DF DR-OTH-CST   | 185309 | LAKEVIEW BUYOUT                          | SG    | 0             | 0          | 0             | 0            | 0             | 0             | 0            | -            |
| 1868000              | MISC DF DR-OTH-CST   | 185310 | BUFFALO SETTLEMENT                       | SG    | (0)           | (0)        | (0)           | (0)          | (0)           | (0)           | (0)          | -            |
| 1868000              | MISC DF DR-OTH-CST   | 185311 | JOSEPH SETTLEMENT                        | SG    | 355           | 5          | 90            | 29           | 54            | 155           | 21           | 1            |
| 1868000              | MISC DF DR-OTH-CST   | 185312 | TRI-STATE FIRM WHEELING                  | SG    | (0)           | (0)        | (0)           | (0)          | (0)           | (0)           | (0)          | -            |
| 1868000              | MISC DF DR-OTH-CST   | 185313 | MEAD-PHOENIX-AVAILABILITY & TRANS CHARGE | SG    | 12,057        | 183        | 3,071         | 975          | 1,836         | 5,274         | 697          | 21           |
| 1868000              | MISC DF DR-OTH-CST   | 185335 | LACOMB IRRIGATION                        | SG    | 301           | 5          | 77            | 24           | 46            | 132           | 17           | 1            |
| 1868000              | MISC DF DR-OTH-CST   | 185336 | BOGUS CREEK                              | SG    | 1,015         | 15         | 258           | 82           | 155           | 444           | 59           | 2            |
| 1868000              | MISC DF DR-OTH-CST   | 185337 | POINT-TO-POINT TRANS RESERVATIONS        | CAGE  | 25            | -          | -             | 6            | 17            | 2             | 0            | -            |
| 1868000              | MISC DF DR-OTH-CST   | 185337 | POINT-TO-POINT TRANS RESERVATIONS        | SG    | 1,283         | 19         | 327           | 104          | 195           | 561           | 74           | 2            |
| 1868000              | MISC DF DR-OTH-CST   | 185351 | BPA LT TRANSMISSION PREPAID              | OTHER | 4,312         | -          | -             | -            | -             | -             | -            | 4,312        |
| 1868000              | MISC DF DR-OTH-CST   | 185357 | LT Prepaid RECs for RPS (OR)             | OTHER | 77            | -          | -             | -            | -             | -             | -            | 77           |
| 1868000              | MISC DF DR-OTH-CST   | 185359 | LT Lake Side 2 Maint. Prepayment         | CAGE  | 7,879         | -          | -             | 1,800        | 5,351         | 706           | 21           | -            |
| 1868000              | MISC DF DR-OTH-CST   | 185360 | LT LAKE SIDE MAINT PREPAYMENT            | CAGE  | 7,437         | -          | -             | 1,699        | 5,051         | 667           | 20           | -            |
| 1868000              | MISC DF DR-OTH-CST   | 185361 | LT CHEHALIS CSA MAINT. PREPAYMENT        | CAGW  | 9,157         | 398        | 6,690         | 2,069        | -             | -             | -            | -            |
| 1868000              | MISC DF DR-OTH-CST   | 185362 | LT Currant Creek CSA Maint Prepayment    | CAGE  | 16,940        | -          | -             | 3,871        | 11,505        | 1,519         | 45           | -            |
| <b>1868000 Total</b> |                      |        |  |       | <b>60,995</b> | <b>626</b> | <b>10,513</b> | <b>3,283</b> | <b>9,678</b>  | <b>28,539</b> | <b>3,769</b> | <b>112</b>   |
| 1868200              | MISC DEF COST MT GEN | 184441 | DEFERRED MONTANA COLSTRIP PLANT COSTS    | CAGE  | 175           | -          | -             | 40           | 119           | 16            | 0            | -            |
| <b>1868200 Total</b> |                      |        |  |       | <b>175</b>    | <b>-</b>   | <b>-</b>      | <b>40</b>    | <b>119</b>    | <b>16</b>     | <b>0</b>     | <b>-</b>     |
| 1869000              | MISC DF DR-OTH-NC    | 134301 | Prepaid IBEW 57 Pension Contr - Current  | OTHER | 2,892         | -          | -             | -            | -             | -             | -            | 2,892        |
| 1869000              | MISC DF DR-OTH-NC    | 185327 | FIRTH COGENERATION BUYOUT                | SG    | (0)           | (0)        | (0)           | (0)          | (0)           | (0)           | (0)          | -            |
| 1869000              | MISC DF DR-OTH-NC    | 185334 | HERMISTON SWAP                           | CAGW  | 3,620         | 157        | 2,644         | 818          | -             | -             | -            | -            |
| 1869000              | MISC DF DR-OTH-NC    | 185380 | LT Prepaid IBEW 57 Pension Contribution  | OTHER | 2,991         | -          | -             | -            | -             | -             | -            | 2,991        |
| 1869000              | MISC DF DR-OTH-NC    | 185381 | Prepaid IBEW 57 - Reclass to Current     | OTHER | (2,892)       | -          | -             | -            | -             | -             | -            | (2,892)      |
| <b>1869000 Total</b> |                      |        |  |       | <b>6,611</b>  | <b>157</b> | <b>2,644</b>  | <b>818</b>   | <b>(0)</b>    | <b>(0)</b>    | <b>(0)</b>   | <b>2,991</b> |
| <b>Grand Total</b>   |                      |        |  |       | <b>75,945</b> | <b>784</b> | <b>13,172</b> | <b>4,105</b> | <b>11,086</b> | <b>32,184</b> | <b>4,295</b> | <b>127</b>   |







Materials & Supplies  
Average of Monthly Averages Ending - December 2015  
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 INVNTY-CARBON   | 0     | 344           | -            | -             | -            | 87            | 223           | 32           | 1          | -        |
| <b>1511100 Total</b> |                      |       | <b>344</b>    | <b>-</b>     | <b>-</b>      | <b>-</b>     | <b>87</b>     | <b>223</b>    | <b>32</b>    | <b>1</b>   | <b>-</b> |
| 1511120              | COAL INVNTY-HUNTER   | 0     | 45,857        | -            | -             | -            | 11,590        | 29,824        | 4,321        | 122        | -        |
| <b>1511120 Total</b> |                      |       | <b>45,857</b> | <b>-</b>     | <b>-</b>      | <b>-</b>     | <b>11,590</b> | <b>29,824</b> | <b>4,321</b> | <b>122</b> | <b>-</b> |
| 1511130              | COAL INVNTY-HTG      | 0     | 24,111        | -            | -             | -            | 6,094         | 15,681        | 2,272        | 64         | -        |
| <b>1511130 Total</b> |                      |       | <b>24,111</b> | <b>-</b>     | <b>-</b>      | <b>-</b>     | <b>6,094</b>  | <b>15,681</b> | <b>2,272</b> | <b>64</b>  | <b>-</b> |
| 1511140              | COAL INVNTY-JB       | 0     | 28,656        | 1,273        | 20,719        | 6,502        | 41            | 106           | 15           | 0          | -        |
| <b>1511140 Total</b> |                      |       | <b>28,656</b> | <b>1,273</b> | <b>20,719</b> | <b>6,502</b> | <b>41</b>     | <b>106</b>    | <b>15</b>    | <b>0</b>   | <b>-</b> |
| 1511160              | COAL INVNTY-NAU      | 0     | 9,515         | -            | -             | -            | 2,405         | 6,188         | 897          | 25         | -        |
| <b>1511160 Total</b> |                      |       | <b>9,515</b>  | <b>-</b>     | <b>-</b>      | <b>-</b>     | <b>2,405</b>  | <b>6,188</b>  | <b>897</b>   | <b>25</b>  | <b>-</b> |
| 1511170              | COAL INVNTY-CPP      | 0     | 20,469        | -            | -             | -            | 5,174         | 13,313        | 1,929        | 54         | -        |
| <b>1511170 Total</b> |                      |       | <b>20,469</b> | <b>-</b>     | <b>-</b>      | <b>-</b>     | <b>5,174</b>  | <b>13,313</b> | <b>1,929</b> | <b>54</b>  | <b>-</b> |
| 1511180              | COAL INVNTY-WYODAK   | 0     | (0)           | -            | -             | -            | (0)           | (0)           | (0)          | (0)        | -        |
| <b>1511180 Total</b> |                      |       | <b>(0)</b>    | <b>-</b>     | <b>-</b>      | <b>-</b>     | <b>(0)</b>    | <b>(0)</b>    | <b>(0)</b>   | <b>(0)</b> | <b>-</b> |
| 1511200              | COAL INVNTY-CHOLLA   | 0     | 7,519         | -            | -             | -            | 1,900         | 4,890         | 709          | 20         | -        |
| <b>1511200 Total</b> |                      |       | <b>7,519</b>  | <b>-</b>     | <b>-</b>      | <b>-</b>     | <b>1,900</b>  | <b>4,890</b>  | <b>709</b>   | <b>20</b>  | <b>-</b> |
| 1511300              | COAL INVNTY-COLSTRI  | 0     | 1,489         | 67           | 1,083         | 340          | -             | -             | -            | -          | -        |
| <b>1511300 Total</b> |                      |       | <b>1,489</b>  | <b>67</b>    | <b>1,083</b>  | <b>340</b>   | <b>-</b>      | <b>-</b>      | <b>-</b>     | <b>-</b>   | <b>-</b> |
| 1511400              | COAL INVNTY-CRAIG    | 0     | 11,178        | -            | -             | -            | 2,825         | 7,270         | 1,053        | 30         | -        |
| <b>1511400 Total</b> |                      |       | <b>11,178</b> | <b>-</b>     | <b>-</b>      | <b>-</b>     | <b>2,825</b>  | <b>7,270</b>  | <b>1,053</b> | <b>30</b>  | <b>-</b> |
| 1511500              | COAL INV- DEER CREEK | 0     | 3             | -            | -             | -            | 1             | 2             | 0            | 0          | -        |
| <b>1511500 Total</b> |                      |       | <b>3</b>      | <b>-</b>     | <b>-</b>      | <b>-</b>     | <b>1</b>      | <b>2</b>      | <b>0</b>     | <b>0</b>   | <b>-</b> |
| 1511600              | COAL INVNTY-DJ       | 0     | 7,847         | -            | -             | -            | 1,983         | 5,103         | 739          | 21         | -        |
| <b>1511600 Total</b> |                      |       | <b>7,847</b>  | <b>-</b>     | <b>-</b>      | <b>-</b>     | <b>1,983</b>  | <b>5,103</b>  | <b>739</b>   | <b>21</b>  | <b>-</b> |
| 1511700              | COAL INVNTY-RG       | 0     | 26,258        | -            | -             | -            | 6,637         | 17,078        | 2,474        | 70         | -        |
| <b>1511700 Total</b> |                      |       | <b>26,258</b> | <b>-</b>     | <b>-</b>      | <b>-</b>     | <b>6,637</b>  | <b>17,078</b> | <b>2,474</b> | <b>70</b>  | <b>-</b> |
| 1511800              | COAL INVENTORY       | 0     | -             | -            | -             | -            | -             | -             | -            | -          | -        |
| <b>1511800 Total</b> |                      |       | <b>-</b>      | <b>-</b>     | <b>-</b>      | <b>-</b>     | <b>-</b>      | <b>-</b>      | <b>-</b>     | <b>-</b>   | <b>-</b> |
| 1511900              | COAL INVNTY-HAYDEN   | 0     | 2,823         | -            | -             | -            | 714           | 1,836         | 266          | 7          | -        |
| <b>1511900 Total</b> |                      |       | <b>2,823</b>  | <b>-</b>     | <b>-</b>      | <b>-</b>     | <b>714</b>    | <b>1,836</b>  | <b>266</b>   | <b>7</b>   | <b>-</b> |
| 1512000              | NATURAL GAS          | 0     | (0)           | -            | -             | -            | (0)           | (0)           | (0)          | (0)        | -        |
| <b>1512000 Total</b> |                      |       | <b>(0)</b>    | <b>-</b>     | <b>-</b>      | <b>-</b>     | <b>(0)</b>    | <b>(0)</b>    | <b>(0)</b>   | <b>(0)</b> | <b>-</b> |
| 1512150              | NATURAL GAS-LTTL MT  | 0     | (0)           | -            | -             | -            | (0)           | (0)           | (0)          | (0)        | -        |
| <b>1512150 Total</b> |                      |       | <b>(0)</b>    | <b>-</b>     | <b>-</b>      | <b>-</b>     | <b>(0)</b>    | <b>(0)</b>    | <b>(0)</b>   | <b>(0)</b> | <b>-</b> |
| 1512170              | NATURAL GAS-WV       | 0     | (0)           | -            | -             | -            | (0)           | (0)           | (0)          | (0)        | -        |
| <b>1512170 Total</b> |                      |       | <b>(0)</b>    | <b>-</b>     | <b>-</b>      | <b>-</b>     | <b>(0)</b>    | <b>(0)</b>    | <b>(0)</b>   | <b>(0)</b> | <b>-</b> |
| 1512180              | NATURAL GAS-CLAY BAS | 0     | 2,530         | -            | -             | -            | 639           | 1,645         | 238          | 7          | -        |
| <b>1512180 Total</b> |                      |       | <b>2,530</b>  | <b>-</b>     | <b>-</b>      | <b>-</b>     | <b>639</b>    | <b>1,645</b>  | <b>238</b>   | <b>7</b>   | <b>-</b> |
| 1512190              | NATURAL GAS-CHEHALIS | 0     | (0)           | (0)          | (0)           | (0)          | -             | -             | -            | -          | -        |
| <b>1512190 Total</b> |                      |       | <b>(0)</b>    | <b>(0)</b>   | <b>(0)</b>    | <b>(0)</b>   | <b>-</b>      | <b>-</b>      | <b>-</b>     | <b>-</b>   | <b>-</b> |
| 1514000              | FUEL STK-FUEL OIL    | 0     | 1,263         | -            | -             | -            | 319           | 822           | 119          | 3          | -        |
| 1514000              | FUEL STK-FUEL OIL    | 0     | 189           | 8            | 137           | 43           | -             | -             | -            | -          | -        |
| 1514000              | FUEL STK-FUEL OIL    | 0     | 1,253         | 56           | 906           | 284          | 2             | 5             | 1            | 0          | -        |
| <b>1514000 Total</b> |                      |       | <b>2,705</b>  | <b>64</b>    | <b>1,043</b>  | <b>327</b>   | <b>321</b>    | <b>826</b>    | <b>120</b>   | <b>3</b>   | <b>-</b> |
| 1514140              | OIL INVENTORY - JB   | 0     | (4)           | (0)          | (3)           | (1)          | (0)           | (0)           | (0)          | (0)        | -        |
| <b>1514140 Total</b> |                      |       | <b>(4)</b>    | <b>(0)</b>   | <b>(3)</b>    | <b>(1)</b>   | <b>(0)</b>    | <b>(0)</b>    | <b>(0)</b>   | <b>(0)</b> | <b>-</b> |



Materials & Supplies  
 Average of Monthly Averages Ending - December 2015  
 Allocation Method - Factor West Control Area  
 (Allocated in Thousands)

| Primary Account      | Secondary Account    | Alloc | Total                     | Calif | Oregon     | Wash     | Wyoming   | Utah      | Idaho     | FERC      | Other    |          |
|----------------------|----------------------|-------|---------------------------|-------|------------|----------|-----------|-----------|-----------|-----------|----------|----------|
| 1514300              | OIL INVNTY-COLSTRIP  | 0     | OIL INVENTORY - COLSTRIP  | CAEW  | 119        | 5        | 87        | 27        | -         | -         | -        | -        |
| <b>1514300 Total</b> |                      |       |                           |       | <b>119</b> | <b>5</b> | <b>87</b> | <b>27</b> | -         | -         | -        | -        |
| 1514400              | OIL INVENTORY-CRAIG  | 0     | OIL INVENTORY - CRAIG     | CAEE  | 63         | -        | -         | -         | 16        | 41        | 6        | 0        |
| <b>1514400 Total</b> |                      |       |                           |       | <b>63</b>  | -        | -         | -         | <b>16</b> | <b>41</b> | <b>6</b> | <b>0</b> |
| 1514900              | OIL INVENTORY-HAYDEN | 0     | OIL INVENTORY - HAYDEN    | CAEE  | 71         | -        | -         | -         | 18        | 46        | 7        | 0        |
| <b>1514900 Total</b> |                      |       |                           |       | <b>71</b>  | -        | -         | -         | <b>18</b> | <b>46</b> | <b>7</b> | <b>0</b> |
| 1541000              | PLNT M&S STK CNTRL   | 0     | MATERIAL CONTROL ADJUST   | SO    | (148)      | (3)      | (35)      | (10)      | (22)      | (69)      | (9)      | (0)      |
| 1541000              | PLNT M&S STK CNTRL   | 1510  | JIM BRIDGER STORE ROOM    | CAGE  | 13,498     | -        | -         | -         | 3,084     | 9,168     | 1,210    | 36       |
| 1541000              | PLNT M&S STK CNTRL   | 1510  | JIM BRIDGER STORE ROOM    | JBG   | 9,842      | 426      | 7,149     | 2,211     | 13        | 38        | 5        | 0        |
| 1541000              | PLNT M&S STK CNTRL   | 1515  | DAVE JOHNSTON STORE ROOM  | CAGE  | 12,947     | -        | -         | -         | 2,958     | 8,793     | 1,161    | 34       |
| 1541000              | PLNT M&S STK CNTRL   | 1520  | WYODAK STORE ROOM         | CAGE  | 6,185      | -        | -         | -         | 1,413     | 4,201     | 555      | 16       |
| 1541000              | PLNT M&S STK CNTRL   | 1525  | GADSBY STORE ROOM         | CAGE  | 4,296      | -        | -         | -         | 982       | 2,918     | 385      | 11       |
| 1541000              | PLNT M&S STK CNTRL   | 1530  | CARBON STORE ROOM         | CAGE  | 3,806      | -        | -         | -         | 870       | 2,585     | 341      | 10       |
| 1541000              | PLNT M&S STK CNTRL   | 1535  | NAUGHTON STORE ROOM       | CAGE  | 14,195     | -        | -         | -         | 3,244     | 9,641     | 1,273    | 38       |
| 1541000              | PLNT M&S STK CNTRL   | 1540  | HUNTINGTON STORE ROOM     | CAGE  | 17,472     | -        | -         | -         | 3,992     | 11,867    | 1,567    | 46       |
| 1541000              | PLNT M&S STK CNTRL   | 1545  | HUNTER STORE ROOM         | CAGE  | 24,605     | -        | -         | -         | 5,622     | 16,712    | 2,206    | 65       |
| 1541000              | PLNT M&S STK CNTRL   | 1550  | BLUNDELL STORE ROOM       | CAGE  | 1,160      | -        | -         | -         | 265       | 788       | 104      | 3        |
| 1541000              | PLNT M&S STK CNTRL   | 1560  | WEST VALLEY GAS PLANT     | CAGE  | 0          | -        | -         | -         | 0         | 0         | 0        | 0        |
| 1541000              | PLNT M&S STK CNTRL   | 1565  | CURRANT CREEK PLANT       | CAGE  | 3,442      | -        | -         | -         | 787       | 2,338     | 309      | 9        |
| 1541000              | PLNT M&S STK CNTRL   | 1570  | LAKE SIDE PLANT           | CAGE  | 4,962      | -        | -         | -         | 1,134     | 3,370     | 445      | 13       |
| 1541000              | PLNT M&S STK CNTRL   | 1580  | CHEHALIS PLANT            | CAGW  | 3,555      | 155      | 2,597     | 803       | -         | -         | -        | -        |
| 1541000              | PLNT M&S STK CNTRL   | 1675  | HYDRO EAST - UTAH         | CAGE  | 7          | -        | -         | -         | 2         | 5         | 1        | 0        |
| 1541000              | PLNT M&S STK CNTRL   | 1680  | HYDRO EAST - IDAHO        | CAGE  | 1          | -        | -         | -         | 0         | 1         | 0        | 0        |
| 1541000              | PLNT M&S STK CNTRL   | 1700  | LEANING JUNIPER STOREROOM | CAGW  | 645        | 28       | 471       | 146       | -         | -         | -        | -        |
| 1541000              | PLNT M&S STK CNTRL   | 1705  | GOODNOE HILLS WIND        | CAGW  | 900        | 39       | 658       | 203       | -         | -         | -        | -        |
| 1541000              | PLNT M&S STK CNTRL   | 1715  | MARENGO WIND              | CAGW  | 887        | 39       | 648       | 200       | -         | -         | -        | -        |
| 1541000              | PLNT M&S STK CNTRL   | 1720  | Footo Creek               | CAGE  | 768        | -        | -         | -         | 176       | 522       | 69       | 2        |
| 1541000              | PLNT M&S STK CNTRL   | 1725  | Glenrock/Rolling Hills    | CAGE  | 1,172      | -        | -         | -         | 268       | 796       | 105      | 3        |
| 1541000              | PLNT M&S STK CNTRL   | 1730  | Seven Mile Hill           | CAGE  | 746        | -        | -         | -         | 170       | 507       | 67       | 2        |
| 1541000              | PLNT M&S STK CNTRL   | 1740  | High Plains/McFadden      | CAGE  | 521        | -        | -         | -         | 119       | 354       | 47       | 1        |
| 1541000              | PLNT M&S STK CNTRL   | 1745  | Dunlap Wind Project       | CAGE  | 672        | -        | -         | -         | 154       | 457       | 60       | 2        |
| 1541000              | PLNT M&S STK CNTRL   | 1799  | WIND OFFICE               | CAGE  | 0          | -        | -         | -         | 0         | 0         | 0        | 0        |
| 1541000              | PLNT M&S STK CNTRL   | 2005  | CASPER STORE ROOM         | WYP   | 358        | -        | -         | -         | 358       | -         | -        | -        |
| 1541000              | PLNT M&S STK CNTRL   | 2010  | BUFFALO STORE ROOM        | WYP   | 163        | -        | -         | -         | 163       | -         | -        | -        |
| 1541000              | PLNT M&S STK CNTRL   | 2015  | DOUGLAS STORE ROOM        | WYP   | 399        | -        | -         | -         | 399       | -         | -        | -        |
| 1541000              | PLNT M&S STK CNTRL   | 2020  | CODY STORE ROOM           | WYP   | 708        | -        | -         | -         | 708       | -         | -        | -        |
| 1541000              | PLNT M&S STK CNTRL   | 2030  | WORLAND STORE ROOM        | WYP   | 761        | -        | -         | -         | 761       | -         | -        | -        |
| 1541000              | PLNT M&S STK CNTRL   | 2035  | RIVERTON STORE ROOM       | WYP   | 491        | -        | -         | -         | 491       | -         | -        | -        |
| 1541000              | PLNT M&S STK CNTRL   | 2040  | EVANSTON STORE ROOM       | WYU   | 697        | -        | -         | -         | 697       | -         | -        | -        |
| 1541000              | PLNT M&S STK CNTRL   | 2045  | KEMMERER STORE ROOM       | WYU   | 11         | -        | -         | -         | 11        | -         | -        | -        |
| 1541000              | PLNT M&S STK CNTRL   | 2050  | PINEDALE STORE ROOM       | WYU   | 582        | -        | -         | -         | 582       | -         | -        | -        |
| 1541000              | PLNT M&S STK CNTRL   | 2060  | ROCK SPRINGS STORE ROOM   | WYP   | 1,512      | -        | -         | -         | 1,512     | -         | -        | -        |
| 1541000              | PLNT M&S STK CNTRL   | 2065  | RAWLINS STORE ROOM        | WYP   | 538        | -        | -         | -         | 538       | -         | -        | -        |
| 1541000              | PLNT M&S STK CNTRL   | 2070  | LARAMIE STORE ROOM        | WYP   | 434        | -        | -         | -         | 434       | -         | -        | -        |
| 1541000              | PLNT M&S STK CNTRL   | 2075  | REXBERG STORE ROOM        | IDU   | 1,137      | -        | -         | -         | -         | 1,137     | -        | -        |
| 1541000              | PLNT M&S STK CNTRL   | 2080  | MUDLAKE STORE ROOM        | IDU   | 0          | -        | -         | -         | -         | 0         | -        | -        |
| 1541000              | PLNT M&S STK CNTRL   | 2085  | SHELLY STORE ROOM         | IDU   | 695        | -        | -         | -         | -         | 695       | -        | -        |





Materials & Supplies  
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| Primary Account | Secondary Account       | Alloc                             | Total | Calif | Oregon | Wash  | Wyoming | Utah  | Idaho | FERC | Other |
|-----------------|-------------------------|-----------------------------------|-------|-------|--------|-------|---------|-------|-------|------|-------|
| 1541000         | PLNT M&S STK CNTRL 2090 | PRESTON STORE ROOM                | IDU   | 66    | -      | -     | -       | -     | 66    | -    | -     |
| 1541000         | PLNT M&S STK CNTRL 2095 | LAVA HOT SPRINGS STORE ROOM       | IDU   | 177   | -      | -     | -       | -     | 177   | -    | -     |
| 1541000         | PLNT M&S STK CNTRL 2100 | MONTPELIER STORE ROOM             | IDU   | 235   | -      | -     | -       | -     | 235   | -    | -     |
| 1541000         | PLNT M&S STK CNTRL 2110 | BRIDGERLAND STORE ROOM            | UT    | 455   | -      | -     | -       | 455   | -     | -    | -     |
| 1541000         | PLNT M&S STK CNTRL 2205 | TREMONTON STORE ROOM              | UT    | 247   | -      | -     | -       | -     | 247   | -    | -     |
| 1541000         | PLNT M&S STK CNTRL 2210 | OGDEN STORE ROOM                  | UT    | 1,243 | -      | -     | -       | 1,243 | -     | -    | -     |
| 1541000         | PLNT M&S STK CNTRL 2215 | LAYTON STORE ROOM                 | UT    | 591   | -      | -     | -       | 591   | -     | -    | -     |
| 1541000         | PLNT M&S STK CNTRL 2220 | SALT LAKE METRO STORE ROOM        | UT    | 8,663 | -      | -     | -       | 8,663 | -     | -    | -     |
| 1541000         | PLNT M&S STK CNTRL 2225 | SALT LAKE TOOL ROOM               | UT    | 3     | -      | -     | -       | 3     | -     | -    | -     |
| 1541000         | PLNT M&S STK CNTRL 2230 | JORDAN VALLEY STORE ROOM          | UT    | 1,254 | -      | -     | -       | 1,254 | -     | -    | -     |
| 1541000         | PLNT M&S STK CNTRL 2235 | PARK CITY STORE ROOM              | UT    | 951   | -      | -     | -       | 951   | -     | -    | -     |
| 1541000         | PLNT M&S STK CNTRL 2240 | TOOELE STORE ROOM                 | UT    | 536   | -      | -     | -       | 536   | -     | -    | -     |
| 1541000         | PLNT M&S STK CNTRL 2245 | WASATCH RESTORATION CENTER        | UT    | 428   | -      | -     | -       | 428   | -     | -    | -     |
| 1541000         | PLNT M&S STK CNTRL 2400 | PLNT M&S STK CNTRL EAGLE MOUNTAIN | UT    | 19    | -      | -     | -       | 19    | -     | -    | -     |
| 1541000         | PLNT M&S STK CNTRL 2405 | AMERICAN FORK STORE ROOM          | UT    | 1,578 | -      | -     | -       | 1,578 | -     | -    | -     |
| 1541000         | PLNT M&S STK CNTRL 2410 | SANTAQUIN STORE ROOM              | UT    | 466   | -      | -     | -       | 466   | -     | -    | -     |
| 1541000         | PLNT M&S STK CNTRL 2415 | DELTA STORE ROOM                  | UT    | 341   | -      | -     | -       | 341   | -     | -    | -     |
| 1541000         | PLNT M&S STK CNTRL 2420 | VERNAL STORE ROOM                 | UT    | 808   | -      | -     | -       | 808   | -     | -    | -     |
| 1541000         | PLNT M&S STK CNTRL 2425 | PRICE STORE ROOM                  | UT    | 735   | -      | -     | -       | 735   | -     | -    | -     |
| 1541000         | PLNT M&S STK CNTRL 2430 | MOAB STORE ROOM                   | UT    | 706   | -      | -     | -       | 706   | -     | -    | -     |
| 1541000         | PLNT M&S STK CNTRL 2435 | BLANDING STORE ROOM               | UT    | 177   | -      | -     | -       | 177   | -     | -    | -     |
| 1541000         | PLNT M&S STK CNTRL 2445 | RICHFIELD STORE ROOM              | UT    | 117   | -      | -     | -       | 117   | -     | -    | -     |
| 1541000         | PLNT M&S STK CNTRL 2450 | CEDAR CITY STORE ROOM             | UT    | 1,080 | -      | -     | -       | 1,080 | -     | -    | -     |
| 1541000         | PLNT M&S STK CNTRL 2455 | MILFORD STORE ROOM                | UT    | 352   | -      | -     | -       | 352   | -     | -    | -     |
| 1541000         | PLNT M&S STK CNTRL 2460 | WASHINGTON STORE ROOM             | UT    | 549   | -      | -     | -       | 549   | -     | -    | -     |
| 1541000         | PLNT M&S STK CNTRL 2620 | WALLA WALLA STORE ROOM            | CAGW  | 1,186 | 52     | 866   | 268     | -     | -     | -    | -     |
| 1541000         | PLNT M&S STK CNTRL 2630 | YAKIMA STORE ROOM                 | CAGW  | 210   | 9      | 153   | 47      | -     | -     | -    | -     |
| 1541000         | PLNT M&S STK CNTRL 2630 | YAKIMA STORE ROOM                 | WA    | 128   | -      | -     | 128     | -     | -     | -    | -     |
| 1541000         | PLNT M&S STK CNTRL 2635 | ENTERPRISE STORE ROOM             | OR    | 207   | -      | 207   | -       | -     | -     | -    | -     |
| 1541000         | PLNT M&S STK CNTRL 2640 | PENDLETON STORE ROOM              | OR    | 711   | -      | 711   | -       | -     | -     | -    | -     |
| 1541000         | PLNT M&S STK CNTRL 2650 | HOOD RIVER STORE ROOM             | OR    | 304   | -      | 304   | -       | -     | -     | -    | -     |
| 1541000         | PLNT M&S STK CNTRL 2655 | PORTLAND METRO - STORE ROOM       | OR    | 8,414 | -      | 8,414 | -       | -     | -     | -    | -     |
| 1541000         | PLNT M&S STK CNTRL 2660 | ASTORIA STORE ROOM                | OR    | 1,028 | -      | 1,028 | -       | -     | -     | -    | -     |
| 1541000         | PLNT M&S STK CNTRL 2665 | MADRAS STORE ROOM                 | OR    | 407   | -      | 407   | -       | -     | -     | -    | -     |
| 1541000         | PLNT M&S STK CNTRL 2675 | BEND STORE ROOM                   | OR    | 1,240 | -      | 1,240 | -       | -     | -     | -    | -     |
| 1541000         | PLNT M&S STK CNTRL 2805 | ALBANY STORE ROOM                 | OR    | 203   | -      | 203   | -       | -     | -     | -    | -     |
| 1541000         | PLNT M&S STK CNTRL 2810 | LINCOLN CITY STORE ROOM           | OR    | 228   | -      | 228   | -       | -     | -     | -    | -     |
| 1541000         | PLNT M&S STK CNTRL 2830 | ROSEBURG STORE ROOM               | OR    | 2,226 | -      | 2,226 | -       | -     | -     | -    | -     |
| 1541000         | PLNT M&S STK CNTRL 2835 | COOS BAY STORE ROOM               | OR    | 671   | -      | 671   | -       | -     | -     | -    | -     |
| 1541000         | PLNT M&S STK CNTRL 2840 | GRANTS PASS STORE ROOM            | OR    | 793   | -      | 793   | -       | -     | -     | -    | -     |
| 1541000         | PLNT M&S STK CNTRL 2845 | MEDFORD STORE ROOM                | OR    | 931   | -      | 931   | -       | -     | -     | -    | -     |
| 1541000         | PLNT M&S STK CNTRL 2850 | KLAMATH FALLS STORE ROOM          | OR    | 2,086 | -      | 2,086 | -       | -     | -     | -    | -     |
| 1541000         | PLNT M&S STK CNTRL 2855 | LAKEVIEW STORE ROOM               | OR    | 116   | -      | 116   | -       | -     | -     | -    | -     |
| 1541000         | PLNT M&S STK CNTRL 2860 | ALTURAS STORE ROOM                | CA    | 86    | 86     | -     | -       | -     | -     | -    | -     |
| 1541000         | PLNT M&S STK CNTRL 2865 | MT SHASTA STORE ROOM              | CA    | 195   | 195    | -     | -       | -     | -     | -    | -     |
| 1541000         | PLNT M&S STK CNTRL 2870 | YREKA STORE ROOM                  | CA    | 756   | 756    | -     | -       | -     | -     | -    | -     |
| 1541000         | PLNT M&S STK CNTRL 2875 | CRESENT CITY STORE ROOM           | CA    | 337   | 337    | -     | -       | -     | -     | -    | -     |
| 1541000         | PLNT M&S STK CNTRL 5005 | TREMONTON STORE ROOM              | SO    | 144   | 3      | 34    | 10      | 21    | 67    | 9    | 0     |



Materials & Supplies  
Average of Monthly Averages Ending - December 2015  
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 5110    | MATERIAL PACKAGING CENTER - WEST         | OR    | 0              | -            | 0              | -             | -             | -              | -             | -          |
| 1541000              | PLNT M&S STK CNTRL 5115    | DEMC - SLC                               | SNPD  | 123            | 4            | 32             | 8             | 14            | 59             | 6             | -          |
| 1541000              | PLNT M&S STK CNTRL 5120    | DEMC - MEDFORD                           | OR    | 98             | -            | 98             | -             | -             | -              | -             | -          |
| 1541000              | PLNT M&S STK CNTRL 5125    | DEMC - OREGON                            | OR    | 6,383          | -            | 6,383          | -             | -             | -              | -             | -          |
| 1541000              | PLNT M&S STK CNTRL 5130    | MEDFORD HUB                              | OR    | 5,294          | -            | 5,294          | -             | -             | -              | -             | -          |
| 1541000              | PLNT M&S STK CNTRL 5135    | YAKIMA HUB                               | WA    | 4,696          | -            | -              | 4,696         | -             | -              | -             | -          |
| 1541000              | PLNT M&S STK CNTRL 5140    | PRESTON HUB                              | IDU   | 3,163          | -            | -              | -             | -             | 3,163          | -             | -          |
| 1541000              | PLNT M&S STK CNTRL 5145    | RAWLINS HUB                              | WYU   | 0              | -            | -              | 0             | -             | -              | -             | -          |
| 1541000              | PLNT M&S STK CNTRL 5150    | RICHFIELD HUB                            | UT    | 3,610          | -            | -              | -             | 3,610         | -              | -             | -          |
| 1541000              | PLNT M&S STK CNTRL 5155    | CASPER HUB                               | WYP   | 5,449          | -            | -              | 5,449         | -             | -              | -             | -          |
| 1541000              | PLNT M&S STK CNTRL 5160    | SALT LAKE METRO HUB                      | UT    | 19,599         | -            | -              | -             | 19,599        | -              | -             | -          |
| 1541000              | PLNT M&S STK CNTRL 5200    | UTAH TRANSPORTATION BUILDING             | SNPD  | 67             | 2            | 18             | 4             | 7             | 32             | 3             | -          |
| 1541000              | PLNT M&S STK CNTRL 5300    | METER TEST WAREHOUSE                     | UT    | 20             | -            | -              | -             | -             | 20             | -             | -          |
| <b>1541000 Total</b> |                            |  |       | <b>227,509</b> | <b>2,127</b> | <b>43,931</b>  | <b>8,715</b>  | <b>37,376</b> | <b>119,675</b> | <b>15,392</b> | <b>293</b> |
| 1541500              | OTHER M&S 0                | M&S GLENROCK COAL MINE                   | CAEE  | 198            | -            | -              | -             | 50            | 129            | 19            | 1          |
| 1541500              | OTHER M&S 120001           | OTHER MATERIAL & SUPPLIES - GENERAL STOC | CAEE  | (198)          | -            | -              | -             | (50)          | (129)          | (19)          | (1)        |
| 1541500              | OTHER M&S 120001           | OTHER MATERIAL & SUPPLIES - GENERAL STOC | SO    | 153            | 3            | 36             | 10            | 23            | 72             | 9             | 0          |
| 1541500              | OTHER M&S 120001           | OTHER MATERIAL & SUPPLIES - GENERAL STOC | UT    | 391            | -            | -              | -             | -             | 391            | -             | -          |
| <b>1541500 Total</b> |                            |  |       | <b>544</b>     | <b>3</b>     | <b>36</b>      | <b>10</b>     | <b>23</b>     | <b>463</b>     | <b>9</b>      | <b>0</b>   |
| 1541900              | PLNT M&S GEN JV CUT 0      | PLANT M&S - GENERATION JV CUTBACK        | CAGE  | -              | -            | -              | -             | -             | -              | -             | -          |
| 1541900              | PLNT M&S GEN JV CUT 0      | PLANT M&S - GENERATION JV CUTBACK        | JBG   | (0)            | (0)          | (0)            | (0)           | (0)           | (0)            | (0)           | (0)        |
| 1541900              | PLNT M&S GEN JV CUT 120005 | JV CUTBACK MATERIAL & SUPPLIES INVENTORY | CAGE  | 5,202          | -            | -              | -             | 1,189         | 3,533          | 466           | 14         |
| 1541900              | PLNT M&S GEN JV CUT 120005 | JV CUTBACK MATERIAL & SUPPLIES INVENTORY | JBG   | (4,488)        | (194)        | (3,260)        | (1,009)       | (6)           | (17)           | (2)           | (0)        |
| 1541900              | PLNT M&S GEN JV CUT 120005 | JV CUTBACK MATERIAL & SUPPLIES INVENTORY | SG    | 1,380          | 21           | 351            | 112           | 210           | 604            | 80            | 2          |
| 1541900              | PLNT M&S GEN JV CUT 120005 | JV CUTBACK MATERIAL & SUPPLIES INVENTORY | SO    | 3              | 0            | 1              | 0             | 0             | 1              | 0             | 0          |
| <b>1541900 Total</b> |                            |  |       | <b>2,097</b>   | <b>(173)</b> | <b>(2,908)</b> | <b>(897)</b>  | <b>1,393</b>  | <b>4,121</b>   | <b>544</b>    | <b>16</b>  |
| 1544200              | M&S OPR SUP DC MIN 0       | M&S - OPER SUPPLIES-DEER CREEK MINE      | CAEE  | 2,516          | -            | -              | -             | 636           | 1,637          | 237           | 7          |
| <b>1544200 Total</b> |                            |  |       | <b>2,516</b>   | <b>-</b>     | <b>-</b>       | <b>-</b>      | <b>636</b>    | <b>1,637</b>   | <b>237</b>    | <b>7</b>   |
| 1549900              | CR-OBSOL&SURPL INV 102930  | SB Asset # 120930                        | SO    | (27)           | (1)          | (6)            | (2)           | (4)           | (13)           | (2)           | (0)        |
| 1549900              | CR-OBSOL&SURPL INV 120930  | INVENTORY RESERVE POWER SUPPLY           | SG    | (291)          | (4)          | (74)           | (23)          | (44)          | (127)          | (17)          | (1)        |
| 1549900              | CR-OBSOL&SURPL INV 120930  | INVENTORY RESERVE POWER SUPPLY           | SO    | (12)           | (0)          | (3)            | (1)           | (2)           | (6)            | (1)           | (0)        |
| 1549900              | CR-OBSOL&SURPL INV 120931  | INVENTORY RESERVE POWER DELIVERY         | SNPD  | (793)          | (28)         | (209)          | (51)          | (87)          | (380)          | (38)          | -          |
| 1549900              | CR-OBSOL&SURPL INV 120932  | Inventory Reserve - RMP (T&D)            | SNPD  | (610)          | (21)         | (161)          | (39)          | (67)          | (292)          | (30)          | -          |
| 1549900              | CR-OBSOL&SURPL INV 120933  | Inventory Reserve - PP (T&D)             | SNPD  | (400)          | (14)         | (105)          | (26)          | (44)          | (192)          | (19)          | -          |
| <b>1549900 Total</b> |                            |  |       | <b>(2,134)</b> | <b>(69)</b>  | <b>(558)</b>   | <b>(142)</b>  | <b>(248)</b>  | <b>(1,010)</b> | <b>(107)</b>  | <b>(1)</b> |
| 2531600              | WORK CAP DEP-UAMPS 289920  | WORKING CAPITAL DEPOSIT - UAMPS          | CAEE  | (2,680)        | -            | -              | -             | (677)         | (1,743)        | (253)         | (7)        |
| <b>2531600 Total</b> |                            |  |       | <b>(2,680)</b> | <b>-</b>     | <b>-</b>       | <b>-</b>      | <b>(677)</b>  | <b>(1,743)</b> | <b>(253)</b>  | <b>(7)</b> |
| 2531700              | WORKG CAP DEP-DG&T 289921  | OTH DEF CR - WORKING CAPITAL DEPOS-DG&T  | CAEE  | (2,980)        | -            | -              | -             | (753)         | (1,938)        | (281)         | (8)        |
| <b>2531700 Total</b> |                            |  |       | <b>(2,980)</b> | <b>-</b>     | <b>-</b>       | <b>-</b>      | <b>(753)</b>  | <b>(1,938)</b> | <b>(281)</b>  | <b>(8)</b> |
| 2531800              | WCD-PROVO-PLNT M&S 289922  | OTH DEF CR - WCD - PROVO - PLANT M&S     | CAGE  | (273)          | -            | -              | -             | (62)          | (185)          | (24)          | (1)        |
| <b>2531800 Total</b> |                            |  |       | <b>(273)</b>   | <b>-</b>     | <b>-</b>       | <b>-</b>      | <b>(62)</b>   | <b>(185)</b>   | <b>(24)</b>   | <b>(1)</b> |
| <b>Grand Total</b>   |                            |  |       | <b>416,150</b> | <b>3,296</b> | <b>63,429</b>  | <b>14,883</b> | <b>78,131</b> | <b>225,090</b> | <b>30,596</b> | <b>724</b> |





Cash Working Capital (Actuals)  
 Twelve Month Average Ending - December 2015  
 Allocation Method - Factor West Control Area  
 (Allocated in Thousands)

| Primary Account      | Secondary Account    | Alloc  | Total                                    | Calif | Oregon         | Wash        | Wyoming      | Utah         | Idaho        | FERC         | Other        |                |
|----------------------|----------------------|--------|--|-------|----------------|-------------|--------------|--------------|--------------|--------------|--------------|----------------|
| 1430000              | OTHER ACCTS REC      | 0      | OTHER ACCOUNTS RECEIVABLE                | SO    | 3              | 0           | 1            | 0            | 0            | 1            | 0            | 0              |
| <b>1430000 Total</b> |                      |        |  |       | <b>3</b>       | <b>0</b>    | <b>1</b>     | <b>0</b>     | <b>0</b>     | <b>1</b>     | <b>0</b>     | <b>0</b>       |
| 1431000              | EMP ACCOUNTS REC     | 0      | EMPLOYEE RECEIVABLES                     | SO    | 4,636          | 91          | 1,091        | 310          | 692          | 2,164        | 282          | 6              |
| <b>1431000 Total</b> |                      |        |  |       | <b>4,636</b>   | <b>91</b>   | <b>1,091</b> | <b>310</b>   | <b>692</b>   | <b>2,164</b> | <b>282</b>   | <b>6</b>       |
| 1431200              | MISC OTHER LOANS-CSS | 0      | MISC OTHER LOANS                         | SO    | -              | -           | -            | -            | -            | -            | -            | -              |
| <b>1431200 Total</b> |                      |        |  |       | <b>-</b>       | <b>-</b>    | <b>-</b>     | <b>-</b>     | <b>-</b>     | <b>-</b>     | <b>-</b>     | <b>-</b>       |
| 1431500              | INC TAXES RECEIVABLE | 0      | INCOME TAXES RECEIVABLE                  | SO    | (175)          | (3)         | (41)         | (12)         | (26)         | (82)         | (11)         | (0)            |
| 1431500              | INC TAXES RECEIVABLE | 116133 | InterCo State Tax Rec-(Even Years)- MEHC | SO    | 252            | 5           | 59           | 17           | 38           | 117          | 15           | 0              |
| <b>1431500 Total</b> |                      |        |  |       | <b>76</b>      | <b>2</b>    | <b>18</b>    | <b>5</b>     | <b>11</b>    | <b>36</b>    | <b>5</b>     | <b>0</b>       |
| 1432600              | P C LOANS - EMPL     | 0      | PC LOANS - EMPLOYEE                      | SO    | (0)            | (0)         | (0)          | (0)          | (0)          | (0)          | (0)          | (0)            |
| <b>1432600 Total</b> |                      |        |  |       | <b>(0)</b>     | <b>(0)</b>  | <b>(0)</b>   | <b>(0)</b>   | <b>(0)</b>   | <b>(0)</b>   | <b>(0)</b>   | <b>(0)</b>     |
| 1433000              | JOINT OWNER REC      | 0      | JOINT OWNER RECEIVABLE                   | SO    | 20,122         | 397         | 4,735        | 1,345        | 3,002        | 9,391        | 1,225        | 28             |
| <b>1433000 Total</b> |                      |        |  |       | <b>20,122</b>  | <b>397</b>  | <b>4,735</b> | <b>1,345</b> | <b>3,002</b> | <b>9,391</b> | <b>1,225</b> | <b>28</b>      |
| 1436000              | OTH ACCT REC         | 0      | OTHER ACCOUNTS RECEIVABLE                | SO    | 12,912         | 254         | 3,039        | 863          | 1,926        | 6,027        | 785          | 18             |
| <b>1436000 Total</b> |                      |        |  |       | <b>12,912</b>  | <b>254</b>  | <b>3,039</b> | <b>863</b>   | <b>1,926</b> | <b>6,027</b> | <b>785</b>   | <b>18</b>      |
| 1437000              | CSS OAR BILLINGS     | 0      | CSS OAR BILLINGS                         | SO    | 3,754          | 74          | 884          | 251          | 560          | 1,752        | 228          | 5              |
| <b>1437000 Total</b> |                      |        |  |       | <b>3,754</b>   | <b>74</b>   | <b>884</b>   | <b>251</b>   | <b>560</b>   | <b>1,752</b> | <b>228</b>   | <b>5</b>       |
| 1437100              | CSS OAR BILLINGS-WOR | 0      | OTHER ACCT REC CCS                       | SO    | (1,052)        | (21)        | (248)        | (70)         | (157)        | (491)        | (64)         | (1)            |
| <b>1437100 Total</b> |                      |        |  |       | <b>(1,052)</b> | <b>(21)</b> | <b>(248)</b> | <b>(70)</b>  | <b>(157)</b> | <b>(491)</b> | <b>(64)</b>  | <b>(1)</b>     |
| 2300000              | ASSET RETIREMENT OBL | 284915 | ARO LIAB - DEER CREEK MINE RECLAMATION   | OTHER | (9,192)        | -           | -            | -            | -            | -            | -            | (9,192)        |
| <b>2300000 Total</b> |                      |        |  |       | <b>(9,192)</b> | <b>-</b>    | <b>-</b>     | <b>-</b>     | <b>-</b>     | <b>-</b>     | <b>-</b>     | <b>(9,192)</b> |
| 2320000              | ACCOUNTS PAYABLE     | 210412 | Marengo Wind Proj Accrual                | SO    | (0)            | (0)         | (0)          | (0)          | (0)          | (0)          | (0)          | (0)            |
| 2320000              | ACCOUNTS PAYABLE     | 210460 | JOINT OWNER RECEIVABLES - CREDIT         | CAEE  | (2,980)        | -           | -            | -            | (753)        | (1,938)      | (281)        | (8)            |
| 2320000              | ACCOUNTS PAYABLE     | 210470 | Minority Plant Accrual-Idaho Power (T&D) | CAGE  | (69)           | -           | -            | -            | (16)         | (47)         | (6)          | (0)            |
| 2320000              | ACCOUNTS PAYABLE     | 210643 | Mountain Fuel Supply Co                  | CAEE  | -              | -           | -            | -            | -            | -            | -            | -              |
| 2320000              | ACCOUNTS PAYABLE     | 210648 | Spring Creek Coal - Centralia Purchases  | CAEE  | (0)            | -           | -            | -            | (0)          | (0)          | (0)          | (0)            |
| 2320000              | ACCOUNTS PAYABLE     | 210651 | Genwal Coal Co Inc                       | CAEE  | 0              | -           | -            | -            | 0            | 0            | 0            | 0              |
| 2320000              | ACCOUNTS PAYABLE     | 210656 | Foidel Creek/Cypress Coal Purchase       | CAEE  | -              | -           | -            | -            | -            | -            | -            | -              |
| 2320000              | ACCOUNTS PAYABLE     | 211108 | UNION DUES/CONTRIBUTIONS WITHHOLDING     | SO    | 0              | 0           | 0            | 0            | 0            | 0            | 0            | 0              |
| 2320000              | ACCOUNTS PAYABLE     | 211109 | MET PAY HOME & AUTO WITHHOLDINGS         | SO    | (0)            | (0)         | (0)          | (0)          | (0)          | (0)          | (0)          | (0)            |
| 2320000              | ACCOUNTS PAYABLE     | 211110 | CREDIT UNION WITHHOLDINGS                | SO    | (0)            | (0)         | (0)          | (0)          | (0)          | (0)          | (0)          | (0)            |
| 2320000              | ACCOUNTS PAYABLE     | 211111 | SAVINGS BONDS WITHHOLDINGS               | SO    | -              | -           | -            | -            | -            | -            | -            | -              |
| 2320000              | ACCOUNTS PAYABLE     | 211112 | UNITED FUND/CHARITABLE WITHHOLDINGS      | SO    | (0)            | (0)         | (0)          | (0)          | (0)          | (0)          | (0)          | (0)            |
| 2320000              | ACCOUNTS PAYABLE     | 211116 | DEPENDENT SUPPORT/LEVY WITHHOLDINGS      | SO    | (7)            | (0)         | (2)          | (0)          | (1)          | (3)          | (0)          | (0)            |
| 2320000              | ACCOUNTS PAYABLE     | 211149 | OTHER PAYROLL LIABILITY                  | SO    | (450)          | (9)         | (106)        | (30)         | (67)         | (210)        | (27)         | (1)            |
| 2320000              | ACCOUNTS PAYABLE     | 215077 | K-PLUS EMPLOYER CONTRIBUTIONS - ENHANCED | SO    | (414)          | (8)         | (97)         | (28)         | (62)         | (193)        | (25)         | (1)            |
| 2320000              | ACCOUNTS PAYABLE     | 215078 | K-Plus Employer Contributions - Fixed    | SO    | (1,280)        | (25)        | (301)        | (86)         | (191)        | (597)        | (78)         | (2)            |
| 2320000              | ACCOUNTS PAYABLE     | 215080 | METLIFE MEDICAL INSURANCE                | SO    | (3,450)        | (68)        | (812)        | (231)        | (515)        | (1,610)      | (210)        | (5)            |
| 2320000              | ACCOUNTS PAYABLE     | 215081 | OTHER EMPLOYEE BENEFITS                  | SO    | 0              | 0           | 0            | 0            | 0            | 0            | 0            | 0              |
| 2320000              | ACCOUNTS PAYABLE     | 215082 | METLIFE DENTAL INSURANCE                 | SO    | (80)           | (2)         | (19)         | (5)          | (12)         | (37)         | (5)          | (0)            |
| 2320000              | ACCOUNTS PAYABLE     | 215084 | METLIFE VISION INSURANCE                 | SO    | (48)           | (1)         | (11)         | (3)          | (7)          | (22)         | (3)          | (0)            |
| 2320000              | ACCOUNTS PAYABLE     | 215085 | Western Utilities Dental Payable         | SO    | (4)            | (0)         | (1)          | (0)          | (1)          | (2)          | (0)          | (0)            |
| 2320000              | ACCOUNTS PAYABLE     | 215086 | Western Utilities Vision Payable         | SO    | (0)            | (0)         | (0)          | (0)          | (0)          | (0)          | (0)          | (0)            |
| 2320000              | ACCOUNTS PAYABLE     | 215090 | LUMENOS HEALTH PLAN                      | SO    | (0)            | (0)         | (0)          | (0)          | (0)          | (0)          | (0)          | (0)            |
| 2320000              | ACCOUNTS PAYABLE     | 215095 | HMO HEALTH PLAN                          | SO    | (3)            | (0)         | (1)          | (0)          | (0)          | (2)          | (0)          | (0)            |
| 2320000              | ACCOUNTS PAYABLE     | 215096 | DELTA DENTAL                             | SO    | (0)            | (0)         | (0)          | (0)          | (0)          | (0)          | (0)          | (0)            |



Cash Working Capital (Actuals)  
 Twelve Month Average Ending - December 2015  
 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 215112 Minnesota Life Insurance                      | SO    | (27)            | (1)          | (6)            | (2)          | (4)            | (13)           | (2)          | (0)         | -              |
| 2320000              | ACCOUNTS PAYABLE 215116 IBEW 57 MEDICAL INSURANCE                     | SO    | (31)            | (1)          | (7)            | (2)          | (5)            | (15)           | (2)          | (0)         | -              |
| 2320000              | ACCOUNTS PAYABLE 215136 ESOP ACCRUAL                                  | SO    | (0)             | (0)          | (0)            | (0)          | (0)            | (0)            | (0)          | (0)         | -              |
| 2320000              | ACCOUNTS PAYABLE 215198 WEST VALLEY CITY STORM DRAINS FEE             | SO    | 0               | 0            | 0              | 0            | 0              | 0              | 0            | 0           | -              |
| 2320000              | ACCOUNTS PAYABLE 215211 DRAPER CITY STORM DRAIN                       | SO    | 0               | 0            | 0              | 0            | 0              | 0              | 0            | 0           | -              |
| 2320000              | ACCOUNTS PAYABLE 215350 "IBEW 57 HEALTH REIMBURSEMENT, CURRENT Y      | SO    | (7)             | (0)          | (2)            | (0)          | (1)            | (3)            | (0)          | (0)         | -              |
| 2320000              | ACCOUNTS PAYABLE 215351 "IBEW 57 DEPENDENT CARE REIMBURSEMENT, C      | SO    | 2               | 0            | 1              | 0            | 0              | 1              | 0            | 0           | -              |
| 2320000              | ACCOUNTS PAYABLE 215356 "HEALTH REIMBURSEMENT, CURRENT YEAR"          | SO    | (18)            | (0)          | (4)            | (1)          | (3)            | (8)            | (1)          | (0)         | -              |
| 2320000              | ACCOUNTS PAYABLE 215357 "DEPENDENT CARE REIMBURSEMENT, CURRENT Y      | SO    | (46)            | (1)          | (11)           | (3)          | (7)            | (22)           | (3)          | (0)         | -              |
| 2320000              | ACCOUNTS PAYABLE 215421 OR Renewable Energy Dev & Dem Liability       | OR    | (106)           | -            | (106)          | -            | -              | -              | -            | -           | -              |
| 2320000              | ACCOUNTS PAYABLE 215425 OR DOE Cool School Program                    | OTHER | (11)            | -            | -              | -            | -              | -              | -            | -           | (11)           |
| 2320000              | ACCOUNTS PAYABLE 215725 Medicare Subsidies Payable to FAS 106 Tr      | SO    | 0               | 0            | 0              | 0            | 0              | 0              | 0            | 0           | -              |
| 2320000              | ACCOUNTS PAYABLE 215901 FLATHEAD ELECTRIC CO-OP LIABILITY             | SE    | (0)             | (0)          | (0)            | (0)          | (0)            | (0)            | (0)          | (0)         | -              |
| 2320000              | ACCOUNTS PAYABLE 235195 Miscellaneous Payroll                         | SO    | -               | -            | -              | -            | -              | -              | -            | -           | -              |
| 2320000              | ACCOUNTS PAYABLE 235502 Payroll Reconciliation                        | SO    | -               | -            | -              | -            | -              | -              | -            | -           | -              |
| 2320000              | ACCOUNTS PAYABLE 235504 Sales Incentive Accrual                       | SO    | -               | -            | -              | -            | -              | -              | -            | -           | -              |
| 2320000              | ACCOUNTS PAYABLE 235511 Incentive Plan - Power Supply                 | SO    | -               | -            | -              | -            | -              | -              | -            | -           | -              |
| 2320000              | ACCOUNTS PAYABLE 235513 Incentive Plan - Wt&T                         | SO    | (0)             | (0)          | (0)            | (0)          | (0)            | (0)            | (0)          | (0)         | -              |
| 2320000              | ACCOUNTS PAYABLE 235516 GUL Cash Fund (Met Life)                      | SO    | -               | -            | -              | -            | -              | -              | -            | -           | -              |
| 2320000              | ACCOUNTS PAYABLE 235529 Met Pay                                       | SO    | -               | -            | -              | -            | -              | -              | -            | -           | -              |
| 2320000              | ACCOUNTS PAYABLE 235554 Continuation Pay                              | SO    | (0)             | (0)          | (0)            | (0)          | (0)            | (0)            | (0)          | (0)         | -              |
| 2320000              | ACCOUNTS PAYABLE 235561 International Assign Adj                      | SO    | -               | -            | -              | -            | -              | -              | -            | -           | -              |
| 2320000              | ACCOUNTS PAYABLE 235599 Safety Award                                  | SO    | (1,515)         | (30)         | (356)          | (101)        | (226)          | (707)          | (92)         | (2)         | -              |
| 2320000              | ACCOUNTS PAYABLE 240330 PROVISION FOR WORKERS' COMPENSATION           | SO    | (163)           | (3)          | (38)           | (11)         | (24)           | (76)           | (10)         | (0)         | -              |
| <b>2320000 Total</b> |   |       | <b>(10,709)</b> | <b>(149)</b> | <b>(1,881)</b> | <b>(504)</b> | <b>(1,894)</b> | <b>(5,505)</b> | <b>(746)</b> | <b>(18)</b> | <b>(11)</b>    |
| 2533000              | O DEF CR-MISC PPL 289517 TRAPPER MINE FINAL RECLAMATION               | CAGE  | (5,755)         | -            | -              | -            | (1,315)        | (3,909)        | (516)        | (15)        | -              |
| <b>2533000 Total</b> |   |       | <b>(5,755)</b>  | -            | -              | -            | <b>(1,315)</b> | <b>(3,909)</b> | <b>(516)</b> | <b>(15)</b> | -              |
| 2541050              | FAS143 ARO REG LIAB 00111920 REG LIAB-ARO/REGDIFF DEER CREEK MINE REC | CAGE  | (20)            | -            | -              | -            | (5)            | (13)           | (2)          | (0)         | -              |
| 2541050              | FAS143 ARO REG LIAB 111920 REG LIAB-ARO/REGDIFF DEER CREEK MINE REC   | CAEE  | 20              | -            | -              | -            | 5              | 13             | 2            | 0           | -              |
| <b>2541050 Total</b> |   |       | <b>0</b>        | -            | -              | -            | <b>0</b>       | <b>(1)</b>     | <b>0</b>     | <b>0</b>    | -              |
| <b>Grand Total</b>   |   |       | <b>14,796</b>   | <b>649</b>   | <b>7,638</b>   | <b>2,200</b> | <b>2,826</b>   | <b>9,466</b>   | <b>1,200</b> | <b>22</b>   | <b>(9,203)</b> |





Misc. Rate Base  
 Average of Monthly Averages Ending - December 2015  
 Allocation Method - Factor West Control Area  
 (Allocated in Thousands)

| Primary Account      | Secondary Account    | Alloc   | Total                                     | Calif | Oregon           | Wash       | Wyoming      | Utah       | Idaho           | FERC            | Other          |              |       |
|----------------------|----------------------|---------|---|-------|------------------|------------|--------------|------------|-----------------|-----------------|----------------|--------------|-------|
| 1140000              | EL PLT ACQUIST ADJ   | 1140000 | ELECTRIC PLANT ACQUISITION ADJUSTMENTS    | CAGE  | 143,168          | -          | -            | -          | 32,713          | 97,238          | 12,837         | 380          | -     |
| 1140000              | EL PLT ACQUIST ADJ   | 1140000 | ELECTRIC PLANT ACQUISITION ADJUSTMENTS    | UT    | 490              | -          | -            | -          | -               | 490             | -              | -            | -     |
| <b>1140000 Total</b> |                      |         |   |       | <b>143,658</b>   | -          | -            | -          | <b>32,713</b>   | <b>97,728</b>   | <b>12,837</b>  | <b>380</b>   | -     |
| 1149000              | EL PLT ACQST ADJ-OTH | 0       | ELECTRIC PLANT ACQUISITION ADJUSTMENTS-O  | UT    | 979              | -          | -            | -          | -               | 979             | -              | -            | -     |
| <b>1149000 Total</b> |                      |         |   |       | <b>979</b>       | -          | -            | -          | -               | <b>979</b>      | -              | -            | -     |
| 1150000              | Ac Prov El Pt Acq Ad | 1140000 | ACCUM PROV ELECTRIC PLANT ACQUISITION AD  | CAGE  | (109,306)        | -          | -            | -          | (24,976)        | (74,240)        | (9,801)        | (290)        | -     |
| 1150000              | Ac Prov El Pt Acq Ad | 1140000 | ACCUM PROV ELECTRIC PLANT ACQUISITION AD  | UT    | (10)             | -          | -            | -          | -               | (10)            | -              | -            | -     |
| <b>1150000 Total</b> |                      |         |   |       | <b>(109,316)</b> | -          | -            | -          | <b>(24,976)</b> | <b>(74,250)</b> | <b>(9,801)</b> | <b>(290)</b> | -     |
| 1651000              | PREPAY-INSURANCE     | 132000  | PREPAID INSURANCE                         | CAEE  | (0)              | -          | -            | -          | (0)             | (0)             | (0)            | (0)          | -     |
| 1651000              | PREPAY-INSURANCE     | 132001  | PREPAID INSURANCE - SPECIAL COVERAGE      | SO    | -                | -          | -            | -          | -               | -               | -              | -            | -     |
| 1651000              | PREPAY-INSURANCE     | 132002  | PREPAID INSURANCE - BURGLARY & ROBBERY    | SO    | 0                | 0          | 0            | 0          | 0               | 0               | 0              | 0            | -     |
| 1651000              | PREPAY-INSURANCE     | 132004  | PREPAID INSURANCE - FOREIGN LIABILITY     | SO    | -                | -          | -            | -          | -               | -               | -              | -            | -     |
| 1651000              | PREPAY-INSURANCE     | 132005  | PREPAID INSURANCE - JIM BRIDGER OPERATIO  | SO    | (0)              | (0)        | (0)          | (0)        | (0)             | (0)             | (0)            | (0)          | -     |
| 1651000              | PREPAY-INSURANCE     | 132006  | PREPAID INSURANCE - LEASEBACK LIABILITY   | SO    | -                | -          | -            | -          | -               | -               | -              | -            | -     |
| 1651000              | PREPAY-INSURANCE     | 132007  | PREPAID INSURANCE - WYODAK OPERATIONS     | SO    | (0)              | (0)        | (0)          | (0)        | (0)             | (0)             | (0)            | (0)          | -     |
| 1651000              | PREPAY-INSURANCE     | 132008  | PREPAID INSURANCE - PUBLIC LIABILITY & P  | SO    | 1,387            | 27         | 326          | 93         | 207             | 647             | 84             | 2            | -     |
| 1651000              | PREPAY-INSURANCE     | 132009  | PREPAID INSURANCE - JOINT VENTURE HUNTER  | SO    | 0                | 0          | 0            | 0          | 0               | 0               | 0              | 0            | -     |
| 1651000              | PREPAY-INSURANCE     | 132010  | PREPAID INSURANCE - JOINT VENTURE HUNTER  | SO    | 0                | 0          | 0            | 0          | 0               | 0               | 0              | 0            | -     |
| 1651000              | PREPAY-INSURANCE     | 132012  | PREPAID INSURANCE - ALLPURPOSE INSURANCE  | SO    | 2,682            | 53         | 631          | 179        | 400             | 1,252           | 163            | 4            | -     |
| 1651000              | PREPAY-INSURANCE     | 132013  | PREPAID INSURANCE - D&O LIABILITY         | SO    | (0)              | -          | (0)          | (0)        | (0)             | (0)             | (0)            | (0)          | -     |
| 1651000              | PREPAY-INSURANCE     | 132015  | PREPAID INSURANCE - FOOTE CREEK           | SG    | (0)              | (0)        | (0)          | (0)        | (0)             | (0)             | (0)            | (0)          | -     |
| 1651000              | PREPAY-INSURANCE     | 132016  | PREPAID INS-MINORITY OWNED PLANTS         | SO    | 399              | 8          | 94           | 27         | 59              | 186             | 24             | 1            | -     |
| 1651000              | PREPAY-INSURANCE     | 132045  | PREPAID WORKERS COMPENSATION              | SO    | 377              | 7          | 89           | 25         | 56              | 176             | 23             | 1            | -     |
| 1651000              | PREPAY-INSURANCE     | 132050  | PREPAID IBEW 57 MEDICAL                   | SO    | 0                | 0          | 0            | 0          | 0               | 0               | 0              | 0            | -     |
| 1651000              | PREPAY-INSURANCE     | 132055  | PREPAID EMPLOYEE BENEFIT COSTS            | SO    | 294              | 6          | 69           | 20         | 44              | 137             | 18             | 0            | -     |
| <b>1651000 Total</b> |                      |         |   |       | <b>5,138</b>     | <b>101</b> | <b>1,209</b> | <b>343</b> | <b>766</b>      | <b>2,398</b>    | <b>313</b>     | <b>7</b>     | -     |
| 1652000              | PREPAY-TAXES         | 132101  | PREPAID PROPERTY TAX                      | GPS   | 4,613            | 91         | 1,086        | 308        | 688             | 2,153           | 281            | 6            | -     |
| 1652000              | PREPAY-TAXES         | 132102  | CA - PREPAID PROPERTY TAX                 | GPS   | (0)              | (0)        | (0)          | (0)        | (0)             | (0)             | (0)            | (0)          | -     |
| 1652000              | PREPAY-TAXES         | 132103  | UT - PREPAID PROPERTY TAX                 | GPS   | (0)              | (0)        | (0)          | (0)        | (0)             | (0)             | (0)            | (0)          | -     |
| 1652000              | PREPAY-TAXES         | 132109  | UTE-PREPAID POSSESSORY INTEREST           | GPS   | 8                | 0          | 2            | 1          | 1               | 4               | 0              | 0            | -     |
| 1652000              | PREPAY-TAXES         | 132110  | SHO-BAN-PREPAID POSSESSORY INTEREST       | GPS   | 60               | 1          | 14           | 4          | 9               | 28              | 4              | 0            | -     |
| 1652000              | PREPAY-TAXES         | 132111  | Goshute - Prepaid Possessory Interest     | GPS   | 6                | 0          | 1            | 0          | 1               | 3               | 0              | 0            | -     |
| 1652000              | PREPAY-TAXES         | 132200  | "Prepaid Taxes (Federal, State, Local)"   | SO    | 14               | 0          | 3            | 1          | 2               | 6               | 1              | 0            | -     |
| 1652000              | PREPAY-TAXES         | 132910  | PREPAYMENT OF HARDWARE & SOFTWARE         | SO    | 0                | 0          | 0            | 0          | 0               | 0               | 0              | 0            | -     |
| 1652000              | PREPAY-TAXES         | 132924  | OTH PREPAY-OREGON DOE FEE                 | SO    | 403              | 8          | 95           | 27         | 60              | 188             | 25             | 1            | -     |
| <b>1652000 Total</b> |                      |         |   |       | <b>5,104</b>     | <b>101</b> | <b>1,201</b> | <b>341</b> | <b>761</b>      | <b>2,382</b>    | <b>311</b>     | <b>7</b>     | -     |
| 1652100              | PREPAY - OTHER       | 132040  | PREPAID PENSION COSTS                     | SO    | 0                | 0          | 0            | 0          | 0               | 0               | 0              | 0            | -     |
| 1652100              | PREPAY - OTHER       | 132095  | PREPAID EMISSIONS PERMIT FEES (UT)        | CAGE  | 458              | -          | -            | -          | 105             | 311             | 41             | 1            | -     |
| 1652100              | PREPAY - OTHER       | 132097  | Prepaid CA GHG Cap & Trade Allowances     | OTHER | 8,908            | -          | -            | -          | -               | -               | -              | -            | 8,908 |
| 1652100              | PREPAY - OTHER       | 132098  | Prepaid - CA GHG Wholesale                | OTHER | 1,462            | -          | -            | -          | -               | -               | -              | -            | 1,462 |
| 1652100              | PREPAY - OTHER       | 132310  | PREPAID RATING AGENCY                     | SO    | 45               | 1          | 10           | 3          | 7               | 21              | 3              | 0            | -     |
| 1652100              | PREPAY - OTHER       | 132320  | Prepaid Surety Bond Costs                 | SO    | 212              | 4          | 50           | 14         | 32              | 99              | 13             | 0            | -     |
| 1652100              | PREPAY - OTHER       | 132602  | OTH PREPAY - MEDFORD ENTERPRISE - RENT    | SO    | (0)              | (0)        | (0)          | (0)        | (0)             | (0)             | (0)            | (0)          | -     |
| 1652100              | PREPAY - OTHER       | 132603  | OTH PREPAY - ASHTON PLANT LAND            | CAGE  | 3                | -          | -            | -          | 1               | 2               | 0              | 0            | -     |
| 1652100              | PREPAY - OTHER       | 132606  | OTHER PREPAY - LEASE COMMISSIONS          | SO    | 0                | 0          | 0            | 0          | 0               | 0               | 0              | 0            | -     |
| 1652100              | PREPAY - OTHER       | 132607  | OTHER PREP-FERC LAND                      | SG    | (0)              | (0)        | (0)          | (0)        | (0)             | (0)             | (0)            | (0)          | -     |
| 1652100              | PREPAY - OTHER       | 132608  | Prepaid - Records Management Costs        | SG    | 24               | 0          | 6            | 2          | 4               | 11              | 1              | 0            | -     |
| 1652100              | PREPAY - OTHER       | 132620  | PREPAYMENTS - WATER RIGHTS LEASE          | SG    | 762              | 12         | 194          | 62         | 116             | 333             | 44             | 1            | -     |
| 1652100              | PREPAY - OTHER       | 132621  | Prepayments - Water Rights (Ferron Canal) | CAGE  | 214              | -          | -            | -          | 49              | 145             | 19             | 1            | -     |
| 1652100              | PREPAY - OTHER       | 132622  | Prepayments - Water Rights (Hntgtn-Clev)  | CAGE  | 242              | -          | -            | -          | 55              | 164             | 22             | 1            | -     |
| 1652100              | PREPAY - OTHER       | 132623  | Prepaid Lake Side CUWCD Water Fee         | CAGE  | 280              | -          | -            | -          | 64              | 190             | 25             | 1            | -     |
| 1652100              | PREPAY - OTHER       | 132625  | PREPAYMENTS-CES/WAY/SEMPRA-DSM ENERGY S   | SG    | (0)              | (0)        | (0)          | (0)        | (0)             | (0)             | (0)            | (0)          | -     |



Misc. Rate Base  
 Average of Monthly Averages Ending - December 2015  
 Allocation Method - Factor West Control Area  
 (Allocated in Thousands)

| Primary Account      | Secondary Account          | Alloc | Total           | Calif          | Oregon          | Wash           | Wyoming        | Utah            | Idaho          | FERC        | Other         |
|----------------------|----------------------------|-------|-----------------|----------------|-----------------|----------------|----------------|-----------------|----------------|-------------|---------------|
| 1652100              | PREPAY - OTHER 132630      | OTHER | 64              | -              | -               | -              | -              | -               | -              | -           | 64            |
| 1652100              | PREPAY - OTHER 132650      | SO    | 4,205           | 83             | 990             | 281            | 627            | 1,963           | 256            | 6           | -             |
| 1652100              | PREPAY - OTHER 132700      | GPS   | 29              | 1              | 7               | 2              | 4              | 14              | 2              | 0           | -             |
| 1652100              | PREPAY - OTHER 132701      | GPS   | (0)             | (0)            | (0)             | (0)            | (0)            | (0)             | (0)            | (0)         | -             |
| 1652100              | PREPAY - OTHER 132705      | SG    | 240             | 4              | 61              | 19             | 37             | 105             | 14             | 0           | -             |
| 1652100              | PREPAY - OTHER 132740      | CAGW  | 0               | 0              | 0               | 0              | -              | -               | -              | -           | -             |
| 1652100              | PREPAY - OTHER 132755      | SG    | 11              | 0              | 3               | 1              | 2              | 5               | 1              | 0           | -             |
| 1652100              | PREPAY - OTHER 132825      | SG    | 742             | 11             | 189             | 60             | 113            | 324             | 43             | 1           | -             |
| 1652100              | PREPAY - OTHER 132831      | CAGW  | 984             | 43             | 719             | 222            | -              | -               | -              | -           | -             |
| 1652100              | PREPAY - OTHER 132900      | CAEE  | 72              | -              | -               | -              | 18             | 47              | 7              | 0           | -             |
| 1652100              | PREPAY - OTHER 132900      | SO    | 784             | 15             | 185             | 52             | 117            | 366             | 48             | 1           | -             |
| 1652100              | PREPAY - OTHER 132901      | OR    | 1,924           | -              | 1,924           | -              | -              | -               | -              | -           | -             |
| 1652100              | PREPAY - OTHER 132903      | UT    | 2,937           | -              | -               | -              | -              | 2,937           | -              | -           | -             |
| 1652100              | PREPAY - OTHER 132904      | IDU   | 261             | -              | -               | -              | -              | -               | 261            | -           | -             |
| 1652100              | PREPAY - OTHER 132905      | WYP   | 143             | -              | -               | -              | 143            | -               | -              | -           | -             |
| 1652100              | PREPAY - OTHER 132909      | SO    | 0               | 0              | 0               | 0              | 0              | 0               | 0              | 0           | -             |
| 1652100              | PREPAY - OTHER 132910      | SO    | 9,507           | 187            | 2,237           | 635            | 1,418          | 4,437           | 579            | 13          | -             |
| 1652100              | PREPAY - OTHER 132926      | CAEE  | 514             | -              | -               | -              | 130            | 335             | 48             | 1           | -             |
| 1652100              | PREPAY - OTHER 132998      | CAEE  | (153)           | -              | -               | -              | (39)           | (99)            | (14)           | (0)         | -             |
| 1652100              | PREPAY - OTHER 132999      | SO    | (975)           | (19)           | (229)           | (65)           | (145)          | (455)           | (59)           | (1)         | -             |
| 1652100              | PREPAY - OTHER 134000      | SO    | 1,128           | 22             | 265             | 75             | 168            | 526             | 69             | 2           | -             |
| 1652100              | PREPAY - OTHER 182600      | CAEE  | (4)             | -              | -               | -              | (1)            | (3)             | (0)            | (0)         | -             |
| 1652100              | PREPAY - OTHER 182600      | CAEW  | 4               | 0              | 3               | 1              | -              | -               | -              | -           | -             |
| <b>1652100 Total</b> |                            |       | <b>35,027</b>   | <b>364</b>     | <b>6,613</b>    | <b>1,365</b>   | <b>3,024</b>   | <b>11,778</b>   | <b>1,421</b>   | <b>28</b>   | <b>10,434</b> |
| 1655000              | PREPAY-COAL MIN EX 132400  | CAEE  | 0               | -              | -               | -              | 0              | 0               | 0              | 0           | -             |
| <b>1655000 Total</b> |                            |       | <b>0</b>        | <b>-</b>       | <b>-</b>        | <b>-</b>       | <b>0</b>       | <b>0</b>        | <b>0</b>       | <b>0</b>    | <b>-</b>      |
| 2281100              | PROP INS-THERMAL 280301    | SO    | 0               | 0              | 0               | 0              | 0              | 0               | 0              | 0           | -             |
| <b>2281100 Total</b> |                            |       | <b>0</b>        | <b>0</b>       | <b>0</b>        | <b>0</b>       | <b>0</b>       | <b>0</b>        | <b>0</b>       | <b>0</b>    | <b>-</b>      |
| 2281200              | ACC PRV-INS-T&D LN 280290  | SO    | 0               | 0              | 0               | 0              | 0              | 0               | 0              | 0           | -             |
| 2281200              | ACC PRV-INS-T&D LN 280302  | SO    | (0)             | (0)            | (0)             | (0)            | (0)            | (0)             | (0)            | (0)         | -             |
| 2281200              | ACC PRV-INS-T&D LN 280308  | SO    | 0               | 0              | 0               | 0              | 0              | 0               | 0              | 0           | -             |
| <b>2281200 Total</b> |                            |       | <b>0</b>        | <b>0</b>       | <b>0</b>        | <b>0</b>       | <b>0</b>       | <b>0</b>        | <b>0</b>       | <b>0</b>    | <b>-</b>      |
| 2282100              | ACC PRV IN & DAMAG 280311  | SO    | (61,069)        | (1,203)        | (14,371)        | (4,082)        | (9,110)        | (28,502)        | (3,716)        | (84)        | -             |
| <b>2282100 Total</b> |                            |       | <b>(61,069)</b> | <b>(1,203)</b> | <b>(14,371)</b> | <b>(4,082)</b> | <b>(9,110)</b> | <b>(28,502)</b> | <b>(3,716)</b> | <b>(84)</b> | <b>-</b>      |
| 2282200              | ACC PRV I & D AUTO 280312  | SO    | 0               | 0              | 0               | 0              | 0              | 0               | 0              | 0           | -             |
| <b>2282200 Total</b> |                            |       | <b>0</b>        | <b>0</b>       | <b>0</b>        | <b>0</b>       | <b>0</b>       | <b>0</b>        | <b>0</b>       | <b>0</b>    | <b>-</b>      |
| 2282300              | ACC PROV I&D-CONST 280313  | SO    | 0               | 0              | 0               | 0              | 0              | 0               | 0              | 0           | -             |
| <b>2282300 Total</b> |                            |       | <b>0</b>        | <b>0</b>       | <b>0</b>        | <b>0</b>       | <b>0</b>       | <b>0</b>        | <b>0</b>       | <b>0</b>    | <b>-</b>      |
| 2282500              | Acc Prov I&D-Insur 116925  | SO    | 45,581          | 898            | 10,726          | 3,047          | 6,800          | 21,274          | 2,774          | 63          | -             |
| <b>2282500 Total</b> |                            |       | <b>45,581</b>   | <b>898</b>     | <b>10,726</b>   | <b>3,047</b>   | <b>6,800</b>   | <b>21,274</b>   | <b>2,774</b>   | <b>63</b>   | <b>-</b>      |
| 2283000              | PEN/BENFT-SICK 187240      | SO    | (0)             | (0)            | (0)             | (0)            | (0)            | (0)             | (0)            | (0)         | -             |
| 2283000              | PEN/BENFT-SICK 280319      | SO    | (0)             | (0)            | (0)             | (0)            | (0)            | (0)             | (0)            | (0)         | -             |
| 2283000              | PEN/BENFT-SICK 280349      | SO    | (2,274)         | (45)           | (535)           | (152)          | (339)          | (1,061)         | (138)          | (3)         | -             |
| <b>2283000 Total</b> |                            |       | <b>(2,274)</b>  | <b>(45)</b>    | <b>(535)</b>    | <b>(152)</b>   | <b>(339)</b>   | <b>(1,061)</b>  | <b>(138)</b>   | <b>(3)</b>  | <b>-</b>      |
| 2283400              | POST-RETIREMENT BEN 280321 | SO    | 0               | 0              | 0               | 0              | 0              | 0               | 0              | 0           | -             |
| <b>2283400 Total</b> |                            |       | <b>0</b>        | <b>0</b>       | <b>0</b>        | <b>0</b>       | <b>0</b>       | <b>0</b>        | <b>0</b>       | <b>0</b>    | <b>-</b>      |
| 2283500              | PENSIONS 280340            | SO    | (0)             | (0)            | (0)             | (0)            | (0)            | (0)             | (0)            | (0)         | -             |
| 2283500              | PENSIONS 280350            | SO    | (1,028)         | (20)           | (242)           | (69)           | (153)          | (480)           | (63)           | (1)         | -             |
| <b>2283500 Total</b> |                            |       | <b>(1,028)</b>  | <b>(20)</b>    | <b>(242)</b>    | <b>(69)</b>    | <b>(153)</b>   | <b>(480)</b>    | <b>(63)</b>    | <b>(1)</b>  | <b>-</b>      |
| 2284100              | AC MIS OP PR-OTHER 284901  | CAEE  | 0               | -              | -               | -              | 0              | 0               | 0              | 0           | -             |
| 2284100              | AC MIS OP PR-OTHER 289320  | CAGW  | (1,336)         | (58)           | (976)           | (302)          | -              | -               | -              | -           | -             |
| <b>2284100 Total</b> |                            |       | <b>(1,336)</b>  | <b>(58)</b>    | <b>(976)</b>    | <b>(302)</b>   | <b>0</b>       | <b>0</b>        | <b>0</b>       | <b>0</b>    | <b>-</b>      |





Misc. Rate Base

Average of Monthly Averages Ending - December 2015

Allocation Method - Factor West Control Area

(Allocated in Thousands)

| Primary Account      | Secondary Account    | Alloc  | Total                                    | Calif | Oregon           | Wash         | Wyoming        | Utah         | Idaho           | FERC            | Other           |              |
|----------------------|----------------------|--------|--|-------|------------------|--------------|----------------|--------------|-----------------|-----------------|-----------------|--------------|
| 2284200              | ACC PRV DECOM-TRJN   | 284910 | DECOMMISSIONING LIABILITY                | TROJD | (0)              | (0)          | (0)            | (0)          | -               | -               | -               |              |
| <b>2284200 Total</b> |                      |        |  |       | <b>(0)</b>       | <b>(0)</b>   | <b>(0)</b>     | <b>(0)</b>   | -               | -               | -               |              |
| 2530000              | OTHER DEF CREDITS    | 289005 | UNEARNED JOINT USE POLE CONTACT REVENUE  | CA    | (222)            | (222)        | -              | -            | -               | -               | -               |              |
| 2530000              | OTHER DEF CREDITS    | 289005 | UNEARNED JOINT USE POLE CONTACT REVENUE  | IDU   | (55)             | -            | -              | -            | (55)            | -               | -               |              |
| 2530000              | OTHER DEF CREDITS    | 289005 | UNEARNED JOINT USE POLE CONTACT REVENUE  | OR    | (1,119)          | -            | (1,119)        | -            | -               | -               | -               |              |
| 2530000              | OTHER DEF CREDITS    | 289005 | UNEARNED JOINT USE POLE CONTACT REVENUE  | UT    | (825)            | -            | -              | -            | (825)           | -               | -               |              |
| 2530000              | OTHER DEF CREDITS    | 289005 | UNEARNED JOINT USE POLE CONTACT REVENUE  | WA    | (366)            | -            | -              | (366)        | -               | -               | -               |              |
| 2530000              | OTHER DEF CREDITS    | 289005 | UNEARNED JOINT USE POLE CONTACT REVENUE  | WYP   | (144)            | -            | -              | -            | (144)           | -               | -               |              |
| <b>2530000 Total</b> |                      |        |  |       | <b>(2,731)</b>   | <b>(222)</b> | <b>(1,119)</b> | <b>(366)</b> | <b>(144)</b>    | <b>(825)</b>    | <b>(55)</b>     |              |
| 2533500              | OTH DEF CR-PEN & BEN | 280370 | PENSION LIAB-UMWA WITHDRAWAL OBLIG       | CAEE  | (110,681)        | -            | -              | -            | (27,974)        | (71,984)        | (10,429)        | (294)        |
| <b>2533500 Total</b> |                      |        |  |       | <b>(110,681)</b> | -            | -              | -            | <b>(27,974)</b> | <b>(71,984)</b> | <b>(10,429)</b> | <b>(294)</b> |
| 2539900              | OTH DEF CR - OTHER   | 0      | Fossil Rock Fuels Entries                | CAEE  | (5,006)          | -            | -              | -            | (1,265)         | (3,256)         | (472)           | (13)         |
| 2539900              | OTH DEF CR - OTHER   | 230155 | EMPLOYEE HOUSING SECURITY DEPOSITS       | CA    | (17)             | (17)         | -              | -            | -               | -               | -               | -            |
| 2539900              | OTH DEF CR - OTHER   | 230155 | EMPLOYEE HOUSING SECURITY DEPOSITS       | CAGW  | (1)              | (0)          | (1)            | (0)          | -               | -               | -               | -            |
| 2539900              | OTH DEF CR - OTHER   | 288612 | Envir Liab - Alturas CA Svc Center       | SO    | (41)             | (1)          | (10)           | (3)          | (6)             | (19)            | (2)             | (0)          |
| 2539900              | OTH DEF CR - OTHER   | 288614 | Envir Liab - American Barrel (UT)        | SO    | (1,135)          | (22)         | (267)          | (76)         | (169)           | (530)           | (69)            | (2)          |
| 2539900              | OTH DEF CR - OTHER   | 288616 | Envir Liab - Astoria/Unocal (Downtown)   | SO    | (1,083)          | (21)         | (255)          | (72)         | (162)           | (506)           | (66)            | (1)          |
| 2539900              | OTH DEF CR - OTHER   | 288618 | Envir Liab - Astoria Young's Bay         | SO    | (468)            | (9)          | (110)          | (31)         | (70)            | (219)           | (29)            | (1)          |
| 2539900              | OTH DEF CR - OTHER   | 288620 | Envir Liab - Big Fork Hydro Plant (MT)   | SO    | (168)            | (3)          | (39)           | (11)         | (25)            | (78)            | (10)            | (0)          |
| 2539900              | OTH DEF CR - OTHER   | 288622 | Envir Liab - Bridger Coal Fuel Oil Spill | SO    | (938)            | (18)         | (221)          | (63)         | (140)           | (438)           | (57)            | (1)          |
| 2539900              | OTH DEF CR - OTHER   | 288624 | Envir Liab - Bridger FGD Pond 1 Closure  | SO    | (1,201)          | (24)         | (283)          | (80)         | (179)           | (561)           | (73)            | (2)          |
| 2539900              | OTH DEF CR - OTHER   | 288626 | Envir Liab - Bridger Plant Oil Spills    | SO    | (951)            | (19)         | (224)          | (64)         | (142)           | (444)           | (58)            | (1)          |
| 2539900              | OTH DEF CR - OTHER   | 288628 | Envir Liab - Cedar Steam Plant (UT)      | SO    | (34)             | (1)          | (8)            | (2)          | (5)             | (16)            | (2)             | (0)          |
| 2539900              | OTH DEF CR - OTHER   | 288629 | Envir Liab - Cline Falls - Hydro         | SO    | (143)            | (3)          | (34)           | (10)         | (21)            | (67)            | (9)             | (0)          |
| 2539900              | OTH DEF CR - OTHER   | 288630 | Envir Liab - Dave Johnston Oil Spill     | SO    | (1,508)          | (30)         | (355)          | (101)        | (225)           | (704)           | (92)            | (2)          |
| 2539900              | OTH DEF CR - OTHER   | 288632 | Envir Liab - Eugene MGP (50% PCRCP)      | SO    | (401)            | (8)          | (94)           | (27)         | (60)            | (187)           | (24)            | (1)          |
| 2539900              | OTH DEF CR - OTHER   | 288634 | Envir Liab - Everett MGP (2/3 PCRCP)     | SO    | (225)            | (4)          | (53)           | (15)         | (34)            | (105)           | (14)            | (0)          |
| 2539900              | OTH DEF CR - OTHER   | 288636 | Envir Liab - Hunter Fuel Oil Spills      | SO    | (100)            | (2)          | (23)           | (7)          | (15)            | (46)            | (6)             | (0)          |
| 2539900              | OTH DEF CR - OTHER   | 288638 | Envir Liab - Huntington Ash Landfill     | SO    | (134)            | (3)          | (32)           | (9)          | (20)            | (63)            | (8)             | (0)          |
| 2539900              | OTH DEF CR - OTHER   | 288640 | Envir Liab - Idaho Falls Pole Yard       | SO    | (1,845)          | (36)         | (434)          | (123)        | (275)           | (861)           | (112)           | (3)          |
| 2539900              | OTH DEF CR - OTHER   | 288642 | Envir Liab - Jordan Plant Substation     | SO    | (174)            | (3)          | (41)           | (12)         | (26)            | (81)            | (11)            | (0)          |
| 2539900              | OTH DEF CR - OTHER   | 288644 | Envir Liab - Little Mountain Gas Plant   | SO    | (63)             | (1)          | (15)           | (4)          | (9)             | (29)            | (4)             | (0)          |
| 2539900              | OTH DEF CR - OTHER   | 288646 | Envir Liab - Montague Ranch (CA)         | SO    | (230)            | (5)          | (54)           | (15)         | (34)            | (108)           | (14)            | (0)          |
| 2539900              | OTH DEF CR - OTHER   | 288648 | Envir Liab - Naughton FGD Pond Closure   | SO    | (337)            | (7)          | (79)           | (23)         | (50)            | (157)           | (21)            | (0)          |
| 2539900              | OTH DEF CR - OTHER   | 288650 | Envir Liab - Ogden MGP                   | SO    | (541)            | (11)         | (127)          | (36)         | (81)            | (253)           | (33)            | (1)          |
| 2539900              | OTH DEF CR - OTHER   | 288652 | Envir Liab - Olympia MGP                 | SO    | (48)             | (1)          | (11)           | (3)          | (7)             | (22)            | (3)             | (0)          |
| 2539900              | OTH DEF CR - OTHER   | 288654 | Envir Liab - Pendleton OR Svc Center     | SO    | (8)              | (0)          | (2)            | (1)          | (1)             | (4)             | (0)             | (0)          |
| 2539900              | OTH DEF CR - OTHER   | 288656 | Envir Liab - Portland Harbor Srce Cntrl  | SO    | (8,119)          | (160)        | (1,910)        | (543)        | (1,211)         | (3,789)         | (494)           | (11)         |
| 2539900              | OTH DEF CR - OTHER   | 288660 | Envir Liab - Silver Bell/Telluride       | SO    | (1,610)          | (32)         | (379)          | (108)        | (240)           | (751)           | (98)            | (2)          |
| 2539900              | OTH DEF CR - OTHER   | 288664 | Envir Liab - Tacoma A St. (25% PCRCP)    | SO    | (115)            | (2)          | (27)           | (8)          | (17)            | (54)            | (7)             | (0)          |
| 2539900              | OTH DEF CR - OTHER   | 288666 | Envir Liab - Utah Metals East            | SO    | (742)            | (15)         | (175)          | (50)         | (111)           | (346)           | (45)            | (1)          |
| 2539900              | OTH DEF CR - OTHER   | 288668 | Envir Liab - Wyodak Fuel Oil Spill       | SO    | (104)            | (2)          | (24)           | (7)          | (15)            | (48)            | (6)             | (0)          |
| 2539900              | OTH DEF CR - OTHER   | 289025 | DEF REV-DUKE/HERMISTON GAS SALE NOVATION | CAEW  | (0)              | (0)          | (0)            | (0)          | -               | -               | -               | -            |
| 2539900              | OTH DEF CR - OTHER   | 289051 | DEFERRED RENT REVENUE AMORT OIL & GAS LE | CAGW  | (73)             | (3)          | (53)           | (16)         | -               | -               | -               | -            |
| 2539900              | OTH DEF CR - OTHER   | 289523 | Govt Coal Lease Bonus Payment Liability  | CAEE  | 5,006            | -            | -              | -            | 1,265           | 3,256           | 472             | 13           |
| 2539900              | OTH DEF CR - OTHER   | 289904 | LAKEVIEW BUYOUT                          | SG    | -                | -            | -              | -            | -               | -               | -               | -            |
| 2539900              | OTH DEF CR - OTHER   | 289909 | REDDING CONTRACT                         | SG    | (275)            | (4)          | (70)           | (22)         | (42)            | (120)           | (16)            | (0)          |
| 2539900              | OTH DEF CR - OTHER   | 289913 | MCI - F.O.G. WIRE LEASE                  | SG    | (1,046)          | (16)         | (266)          | (85)         | (159)           | (457)           | (60)            | (2)          |
| 2539900              | OTH DEF CR - OTHER   | 289914 | AMERICAN ELECTRIC POWER CRP              | CAGE  | 4,658            | -            | -              | -            | 1,064           | 3,164           | 418             | 12           |
| 2539900              | OTH DEF CR - OTHER   | 289914 | AMERICAN ELECTRIC POWER CRP              | SG    | (5,769)          | (87)         | (1,470)        | (466)        | (879)           | (2,524)         | (334)           | (10)         |
| 2539900              | OTH DEF CR - OTHER   | 289915 | FOOTCREEK CONTRACT                       | CAGE  | (1)              | -            | -              | -            | (0)             | (1)             | (0)             | (0)          |
| 2539900              | OTH DEF CR - OTHER   | 289925 | TRANSM CONST SECURITY DEPOSITS           | CAGE  | (1,775)          | -            | -              | -            | (405)           | (1,205)         | (159)           | (5)          |



Misc. Rate Base  
 Average of Monthly Averages Ending - December 2015  
 Allocation Method - Factor West Control Area  
 (Allocated in Thousands)

| Primary Account      | Secondary Account   | Alloc  | Total                                     | Calif | Oregon           | Wash         | Wyoming         | Utah           | Idaho           | FERC            | Other          |              |                 |
|----------------------|---------------------|--------|---|-------|------------------|--------------|-----------------|----------------|-----------------|-----------------|----------------|--------------|-----------------|
| 2539900              | OTH DEF CR - OTHER  | 289955 | Accrued Right-of-Way Obligations          | WYP   | (2,401)          | -            | -               | -              | (2,401)         | -               | -              |              |                 |
| <b>2539900 Total</b> |                     |        |   |       | <b>(29,163)</b>  | <b>(570)</b> | <b>(7,146)</b>  | <b>(2,091)</b> | <b>(6,173)</b>  | <b>(11,628)</b> | <b>(1,519)</b> | <b>(36)</b>  |                 |
| 2540000              | REGULATORY LIAB     | 231010 | Reg Liab Current - Blue Sky               | OTHER | (7,544)          | -            | -               | -              | -               | -               | (7,544)        |              |                 |
| 2540000              | REGULATORY LIAB     | 231020 | Reg Liab Current - DSM                    | OTHER | (883)            | -            | -               | -              | -               | -               | (883)          |              |                 |
| 2540000              | REGULATORY LIAB     | 231045 | Reg Liab Current - GHG Allowances         | OTHER | (2,383)          | -            | -               | -              | -               | -               | (2,383)        |              |                 |
| 2540000              | REGULATORY LIAB     | 231050 | Reg Liab Current - Def Net Power Costs    | OTHER | (126)            | -            | -               | -              | -               | -               | (126)          |              |                 |
| 2540000              | REGULATORY LIAB     | 231060 | Reg Liab Current - BPA Balancing Accts    | OTHER | (2,873)          | -            | -               | -              | -               | -               | (2,873)        |              |                 |
| 2540000              | REGULATORY LIAB     | 231060 | Reg Liab Current - REC Sales              | OTHER | (437)            | -            | -               | -              | -               | -               | (437)          |              |                 |
| 2540000              | REGULATORY LIAB     | 231090 | Reg Liab Current - Solar Feed-In          | OTHER | (13,049)         | -            | -               | -              | -               | -               | (13,049)       |              |                 |
| 2540000              | REGULATORY LIAB     | 231100 | Reg Liab Current - Other                  | OTHER | (6,074)          | -            | -               | -              | -               | -               | (6,074)        |              |                 |
| 2540000              | REGULATORY LIAB     | 288115 | REG LIABILITY PROP INVS RESERVE           | SO    | (0)              | (0)          | (0)             | (0)            | (0)             | (0)             | (0)            |              |                 |
| 2540000              | REGULATORY LIAB     | 288116 | Calif Alternative Rate for Energy (CARE)  | OTHER | (358)            | -            | -               | -              | -               | -               | (358)          |              |                 |
| 2540000              | REGULATORY LIAB     | 288140 | Reg Liability - WA A&G Credit             | WA    | 0                | -            | -               | 0              | -               | -               | -              |              |                 |
| 2540000              | REGULATORY LIAB     | 288159 | RegL - Blue Sky - Recl to Curr            | OTHER | 7,544            | -            | -               | -              | -               | -               | 7,544          |              |                 |
| 2540000              | REGULATORY LIAB     | 288165 | Reg Liab - OR Enrgy                       | OTHER | (2,049)          | -            | -               | -              | -               | -               | (2,049)        |              |                 |
| 2540000              | REGULATORY LIAB     | 288174 | RegL - OR Asset Sale Gain-Balance Recl    | OTHER | (635)            | -            | -               | -              | -               | -               | (635)          |              |                 |
| 2540000              | REGULATORY LIAB     | 288180 | Reg Liability - Sale of REC's - OR        | OTHER | (332)            | -            | -               | -              | -               | -               | (332)          |              |                 |
| 2540000              | REGULATORY LIAB     | 288231 | Reg Liab - OR 2013 FERC Rate True-Up      | OTHER | (8,654)          | -            | -               | -              | -               | -               | (8,654)        |              |                 |
| 2540000              | REGULATORY LIAB     | 288295 | RegL - BPA Balancing Accts - Recl to Curr | OTHER | 2,873            | -            | -               | -              | -               | -               | 2,873          |              |                 |
| 2540000              | REGULATORY LIAB     | 288400 | Regulatory Liability - OR Balance Consol  | OTHER | (883)            | -            | -               | -              | -               | -               | (883)          |              |                 |
| 2540000              | REGULATORY LIAB     | 288412 | Reg Liab - Depr Decrease Deferral - OR    | OR    | (1,362)          | -            | (1,362)         | -              | -               | -               | -              |              |                 |
| 2540000              | REGULATORY LIAB     | 288413 | Reg Liab - Depr Decrease Deferral - WA    | WA    | (630)            | -            | -               | (630)          | -               | -               | -              |              |                 |
| 2540000              | REGULATORY LIAB     | 288415 | REGULATORY LIABILITY - DEF. BENEFIT- ARC  | SE    | 0                | 0            | 0               | 0              | 0               | 0               | 0              |              |                 |
| 2540000              | REGULATORY LIAB     | 288420 | Reg Liab - CA GHG Allowance Revenues      | OTHER | (1,866)          | -            | -               | -              | -               | -               | (1,866)        |              |                 |
| 2540000              | REGULATORY LIAB     | 288421 | Reg Liab - CY14 CA GHG Allow Revenues     | OTHER | (355)            | -            | -               | -              | -               | -               | (355)          |              |                 |
| 2540000              | REGULATORY LIAB     | 288423 | RegL - CA GHG Allowances - Recl to Curr   | OTHER | 2,383            | -            | -               | -              | -               | -               | 2,383          |              |                 |
| 2540000              | REGULATORY LIAB     | 288425 | Reg Liab - OR 2012 GRC Giveback           | OTHER | 17               | -            | -               | -              | -               | -               | 17             |              |                 |
| 2540000              | REGULATORY LIAB     | 288435 | RegL - DSM - Recl to Curr                 | OTHER | 883              | -            | -               | -              | -               | -               | 883            |              |                 |
| 2540000              | REGULATORY LIAB     | 288443 | RegL - OR RECs in Rates - Recl to Curr    | OTHER | 437              | -            | -               | -              | -               | -               | 437            |              |                 |
| 2540000              | REGULATORY LIAB     | 288453 | RegL - OR RECs in Rates - Balance Recl    | OTHER | (111)            | -            | -               | -              | -               | -               | (111)          |              |                 |
| 2540000              | REGULATORY LIAB     | 288459 | Reg Liab - Def RECs in Rates - Reclass    | OTHER | (21)             | -            | -               | -              | -               | -               | (21)           |              |                 |
| 2540000              | REGULATORY LIAB     | 288465 | RegL - WA Def Exc NPC - Recl to Curr      | OTHER | 126              | -            | -               | -              | -               | -               | 126            |              |                 |
| 2540000              | REGULATORY LIAB     | 288475 | RegL - WA Def Exc NPC - Balance Reclass   | OTHER | (126)            | -            | -               | -              | -               | -               | (126)          |              |                 |
| 2540000              | REGULATORY LIAB     | 288476 | RegL - WY Def Exc NPC - Balance Reclass   | OTHER | (20)             | -            | -               | -              | -               | -               | (20)           |              |                 |
| 2540000              | REGULATORY LIAB     | 288481 | RegL - CA Solar Feed-In - Recl to Curr    | OTHER | 1,282            | -            | -               | -              | -               | -               | 1,282          |              |                 |
| 2540000              | REGULATORY LIAB     | 288484 | RegL - UT Solar Feed-In - Recl to Curr    | OTHER | 11,767           | -            | -               | -              | -               | -               | 11,767         |              |                 |
| 2540000              | REGULATORY LIAB     | 288491 | RegL - CA Solar Feed-In - Balance Recl    | OTHER | (1,282)          | -            | -               | -              | -               | -               | (1,282)        |              |                 |
| 2540000              | REGULATORY LIAB     | 288494 | RegL - UT Solar Feed-In - Balance Recl    | OTHER | (11,767)         | -            | -               | -              | -               | -               | (11,767)       |              |                 |
| 2540000              | REGULATORY LIAB     | 288700 | REG LIAB - OR INJURIES & DAMAGES RESERVE  | OR    | (3,721)          | -            | (3,721)         | -              | -               | -               | -              |              |                 |
| 2540000              | REGULATORY LIAB     | 288712 | REG LIAB - OR PROPERTY INSURANCE RESERVE  | OR    | (2,145)          | -            | (2,145)         | -              | -               | -               | -              |              |                 |
| 2540000              | REGULATORY LIAB     | 288714 | Reg Liab - ID Property Insurance Reserve  | IDU   | (438)            | -            | -               | -              | -               | (438)           | -              |              |                 |
| 2540000              | REGULATORY LIAB     | 288715 | Reg Liab - UT Property Insurance Reserve  | UT    | (3,955)          | -            | -               | -              | (3,955)         | -               | -              |              |                 |
| 2540000              | REGULATORY LIAB     | 288716 | Reg Liab - WY Property Insurance Reserve  | WYP   | 297              | -            | -               | 297            | -               | -               | -              |              |                 |
| 2540000              | REGULATORY LIAB     | 288749 | RegL - Insurance Reserves - Reclass       | OTHER | (346)            | -            | -               | -              | -               | -               | (346)          |              |                 |
| 2540000              | REGULATORY LIAB     | 288995 | RegL - Other - Recl to Curr               | OTHER | 6,074            | -            | -               | -              | -               | -               | 6,074          |              |                 |
| <b>2540000 Total</b> |                     |        |   |       | <b>(40,741)</b>  | <b>(0)</b>   | <b>(7,228)</b>  | <b>(630)</b>   | <b>297</b>      | <b>(3,955)</b>  | <b>(438)</b>   | <b>(0)</b>   | <b>(28,788)</b> |
| 2541050              | FAS143 ARO REG LIAB | 288906 | ARO/Reg Diff - Trojan - WA portion        | WA    | 273              | -            | -               | 273            | -               | -               | -              | -            |                 |
| <b>2541050 Total</b> |                     |        |   |       | <b>273</b>       | <b>-</b>     | <b>-</b>        | <b>273</b>     | <b>-</b>        | <b>-</b>        | <b>-</b>       | <b>-</b>     |                 |
| <b>Grand Total</b>   |                     |        |   |       | <b>(122,580)</b> | <b>(654)</b> | <b>(11,868)</b> | <b>(2,323)</b> | <b>(24,508)</b> | <b>(56,145)</b> | <b>(8,505)</b> | <b>(223)</b> | <b>(18,354)</b> |





Regulatory Assets  
Average of Monthly Averages Ending - December 2015  
Allocation Method - Factor West Control Area  
(Allocated in Thousands)

| Primary Account      | Secondary Account    | Alloc  | Total                                  | Calif        | Oregon     | Wash       | Wyoming      | Utah       | Idaho        | FERC           | Other          |
|----------------------|----------------------|--------|--|--------------|------------|------------|--------------|------------|--------------|----------------|----------------|
| 1242000              | PAC PWR-INT FREE LN  | 0      | OTHER                                  | 1,372        | -          | -          | -            | -          | -            | -              | 1,372          |
| 1242000              | PAC PWR-INT FREE LN  | 0      | INT FREE-PPL                           | 8            | -          | -          | 8            | -          | -            | -              | -              |
| <b>1242000 Total</b> |                      |        |  | <b>1,380</b> |            |            | <b>8</b>     |            |              |                |                |
| 1243200              | OR-VAR WEATHER LOANS | 0      | INT BEARING VAR%-PPL                   | 0            | -          | 0          | -            | -          | -            | -              | -              |
| 1243200              | OR-VAR WEATHER LOANS | 0      | INT BEARING VAR%-PPL                   | (0)          | -          | -          | (0)          | -          | -            | -              | -              |
| <b>1243200 Total</b> |                      |        |  | <b>-</b>     |            | <b>0</b>   | <b>(0)</b>   |            |              |                |                |
| 1244100              | ENERGY FINANSWER     | 0      | ENERGY FINANSWER                       | 0            | -          | -          | -            | -          | -            | -              | 0              |
| 1244100              | ENERGY FINANSWER     | 0      | ENERGY FINANSWER                       | (0)          | (0)        | (0)        | (0)          | (0)        | (0)          | (0)            | -              |
| 1244100              | ENERGY FINANSWER     | 0      | ENERGY FINANSWER                       | 48           | -          | -          | -            | -          | 48           | -              | -              |
| <b>1244100 Total</b> |                      |        |  | <b>48</b>    | <b>(0)</b> | <b>(0)</b> | <b>(0)</b>   | <b>(0)</b> | <b>48</b>    | <b>(0)</b>     | <b>(0)</b>     |
| 1244500              | HOME COMFORT         | 0      | HOME COMFORT                           | 3            | 3          | -          | -            | -          | -            | -              | -              |
| 1244500              | HOME COMFORT         | 0      | HOME COMFORT                           | 6            | -          | -          | -            | -          | -            | -              | 6              |
| 1244500              | HOME COMFORT         | 0      | HOME COMFORT                           | (4)          | (0)        | (1)        | (0)          | (1)        | (2)          | (0)            | (0)            |
| 1244500              | HOME COMFORT         | 0      | HOME COMFORT                           | 2            | -          | -          | 2            | -          | -            | -              | -              |
| <b>1244500 Total</b> |                      |        |  | <b>6</b>     | <b>3</b>   | <b>(1)</b> | <b>1</b>     | <b>(1)</b> | <b>(2)</b>   | <b>(0)</b>     | <b>(0)</b>     |
| 1244900              | FINANSWER 12,000     | 0      | "FINANSWER 12,000"                     | (1)          | -          | -          | -            | -          | -            | -              | (1)            |
| 1244900              | FINANSWER 12,000     | 0      | "FINANSWER 12,000"                     | 1            | -          | -          | -            | -          | 1            | -              | -              |
| <b>1244900 Total</b> |                      |        |  | <b>0</b>     |            |            |              |            | <b>1</b>     |                | <b>(1)</b>     |
| 1245300              | IRRIGATION FINANSW   | 0      | IRRIGATION FINANSWER                   | 20           | 20         | -          | -            | -          | -            | -              | -              |
| 1245300              | IRRIGATION FINANSW   | 0      | IRRIGATION FINANSWER                   | (20)         | -          | -          | -            | -          | -            | -              | (20)           |
| <b>1245300 Total</b> |                      |        |  | <b>-</b>     | <b>20</b>  |            |              |            |              |                | <b>(20)</b>    |
| 1245400              | RETROFIT ENGY FINANS | 0      | RETRO ENERGY FINANS                    | 4            | -          | -          | -            | -          | -            | -              | 4              |
| 1245400              | RETROFIT ENGY FINANS | 0      | RETRO ENERGY FINANS                    | (4)          | -          | -          | -            | -          | (4)          | -              | -              |
| <b>1245400 Total</b> |                      |        |  | <b>-</b>     |            |            |              |            | <b>(4)</b>   |                | <b>4</b>       |
| 1247000              | ELI/GAWL LOANS (CSS) | 0      | ELI/GAWL SYSTEM                        | 166          | 166        | -          | -            | -          | -            | -              | -              |
| 1247000              | ELI/GAWL LOANS (CSS) | 0      | ELI/GAWL SYSTEM                        | 8            | -          | -          | -            | -          | 8            | -              | -              |
| 1247000              | ELI/GAWL LOANS (CSS) | 0      | ELI/GAWL SYSTEM                        | (3,209)      | -          | -          | -            | -          | -            | -              | (3,209)        |
| 1247000              | ELI/GAWL LOANS (CSS) | 0      | ELI/GAWL SYSTEM                        | 2,106        | -          | -          | -            | 2,106      | -            | -              | -              |
| 1247000              | ELI/GAWL LOANS (CSS) | 0      | ELI/GAWL SYSTEM                        | 876          | -          | -          | 876          | -          | -            | -              | -              |
| 1247000              | ELI/GAWL LOANS (CSS) | 0      | ELI/GAWL SYSTEM                        | 54           | -          | -          | -            | 54         | -            | -              | -              |
| 1247000              | ELI/GAWL LOANS (CSS) | 0      | ELI/GAWL SYSTEM                        | 2            | -          | -          | -            | 2          | -            | -              | -              |
| <b>1247000 Total</b> |                      |        |  | <b>2</b>     | <b>166</b> |            | <b>876</b>   | <b>56</b>  | <b>2,106</b> | <b>8</b>       | <b>(3,209)</b> |
| 1247100              | CSS/ELI SYSTEM LOANS | 0      | CSS/ELI SYSTEM                         | 0            | -          | -          | -            | -          | -            | -              | 0              |
| <b>1247100 Total</b> |                      |        |  | <b>0</b>     |            |            |              |            |              |                | <b>0</b>       |
| 1249000              | RESV UNCOLL ESC&WZ   | 0      | ESC - RESERVE                          | (0)          | (0)        | -          | -            | -          | -            | -              | -              |
| 1249000              | RESV UNCOLL ESC&WZ   | 0      | ESC - RESERVE                          | (100)        | -          | -          | -            | -          | -            | -              | (100)          |
| 1249000              | RESV UNCOLL ESC&WZ   | 0      | ESC - RESERVE                          | (4)          | -          | -          | -            | -          | (4)          | -              | -              |
| 1249000              | RESV UNCOLL ESC&WZ   | 0      | ESC - RESERVE                          | (0)          | -          | -          | (0)          | -          | -            | -              | -              |
| <b>1249000 Total</b> |                      |        |  | <b>(104)</b> | <b>(0)</b> |            | <b>(0)</b>   |            | <b>(4)</b>   |                | <b>(100)</b>   |
| 1822200              | UNRECOVER-TROJAN     | 185801 | UNRECOVD PLANT - TROJAN-DR             | TROJP        | 0          | 0          | 0            | 0          | -            | -              | -              |
| 1822200              | UNRECOVER-TROJAN     | 185802 | UNRECOVD PLANT - TROJAN-CR-DEP'N       | TROJP        | 0          | 0          | 0            | 0          | -            | -              | -              |
| 1822200              | UNRECOVER-TROJAN     | 185803 | UNRECOVD PLANT - TROJAN-DECOM-DR       | TROJD        | -          | -          | -            | -          | -            | -              | -              |
| 1822200              | UNRECOVER-TROJAN     | 185804 | UNRECOVD PLANT - TROJAN-DECOM-CR       | TROJD        | 0          | 0          | 0            | 0          | -            | -              | -              |
| <b>1822200 Total</b> |                      |        |  |              | <b>0</b>   | <b>0</b>   | <b>0</b>     | <b>0</b>   |              |                |                |
| 1822600              | UNRECOVER-TRAIL MTN  | 187058 | Trail Mountain Mine Closure Costs      | CAEE         | (0)        | -          | -            | -          | (0)          | (0)            | (0)            |
| 1822600              | UNRECOVER-TRAIL MTN  | 187059 | TRAIL MTN MINE UNRECOVERED INVEST      | CAEE         | (10,608)   | -          | -            | -          | (2,681)      | (6,899)        | (1,000)        |
| 1822600              | UNRECOVER-TRAIL MTN  | 187059 | TRAIL MTN MINE UNRECOVERED INVEST      | SE           | 10,608     | 160        | 2,599        | 816        | 1,778        | 4,575          | 663            |
| <b>1822600 Total</b> |                      |        |  |              | <b>-</b>   | <b>160</b> | <b>2,599</b> | <b>816</b> | <b>(903)</b> | <b>(2,325)</b> | <b>(337)</b>   |
| 1823150              | FAS143 ARO REG ASSET | 187503 | ARO/REG DIFF - DEER CREEK MINE RECLAMA | OTHER        | 119        | -          | -            | -          | -            | -              | -              |
| <b>1823150 Total</b> |                      |        |  |              | <b>119</b> |            |              |            |              |                | <b>119</b>     |
| 1823700              | OTH REGA-ENERGY WEST | 120099 | Contra M&S - Deer Creek Mine M&S       | CAEE         | (2,527)    | -          | -            | -          | (639)        | (1,643)        | (238)          |



Regulatory Assets  
Average of Monthly Averages Ending - December 2015  
Allocation Method - Factor West Control Area  
(Allocated in Thousands)

| Primary Account | Secondary Account           | Alloc                                   | Total | Calif     | Oregon | Wash  | Wyoming | Utah     | Idaho    | FERC     | Other |         |
|-----------------|-----------------------------|---|-------|-----------|--------|-------|---------|----------|----------|----------|-------|---------|
| 1823700         | OTH REGA-ENERGY WEST 132929 | Contra Ppd - Deer Creek Ppd Royalties   | CAEE  | (431)     | -      | -     | -       | (109)    | (281)    | (41)     | (1)   | -       |
| 1823700         | OTH REGA-ENERGY WEST 140218 | Contra PP&E - Deer Creek EPIS           | CAEE  | (121,211) | -      | -     | -       | (30,636) | (78,832) | (11,421) | (322) | -       |
| 1823700         | OTH REGA-ENERGY WEST 140258 | Contra PP&E - Deer Creek ARO Asset      | OTHER | (1,926)   | -      | -     | -       | -        | -        | -        | -     | (1,926) |
| 1823700         | OTH REGA-ENERGY WEST 145218 | Contra PP&E A/D - Deer Creek EPIS A/D   | CAEE  | 81,601    | -      | -     | -       | 20,625   | 53,071   | 7,689    | 217   | -       |
| 1823700         | OTH REGA-ENERGY WEST 145258 | Contra PP&E A/D - Deer Creek ARO Asset  | OTHER | 393       | -      | -     | -       | -        | -        | -        | -     | 393     |
| 1823700         | OTH REGA-ENERGY WEST 146208 | Contra PP&E A/D - Deer Creek Intang A/D | CAEE  | 1,101     | -      | -     | -       | 278      | 716      | 104      | 3     | -       |
| 1823700         | OTH REGA-ENERGY WEST 148908 | Contra PP&E - Deer Creek CWIP           | CAEE  | (2,070)   | -      | -     | -       | (523)    | (1,346)  | (195)    | (5)   | -       |
| 1823700         | OTH REGA-ENERGY WEST 184758 | Contra PP&E - Deer Creek PS&I           | CAEE  | (740)     | -      | -     | -       | (187)    | (481)    | (70)     | (2)   | -       |
| 1823700         | OTH REGA-ENERGY WEST 186801 | Reg Asset-Deer Creek-Elec Pit In Svc    | CAEE  | 73,917    | -      | -     | -       | 18,682   | 48,074   | 6,965    | 196   | -       |
| 1823700         | OTH REGA-ENERGY WEST 186802 | Reg Asset-Deer Creek-EPIS Intangibles   | CAEE  | 1,063     | -      | -     | -       | 269      | 691      | 100      | 3     | -       |
| 1823700         | OTH REGA-ENERGY WEST 186805 | Reg Asset-Deer Creek-CWIP               | CAEE  | 4,269     | -      | -     | -       | 1,079    | 2,776    | 402      | 11    | -       |
| 1823700         | OTH REGA-ENERGY WEST 186806 | Reg Asset-Deer Creek-PS&I               | CAEE  | 1,614     | -      | -     | -       | 408      | 1,050    | 152      | 4     | -       |
| 1823700         | OTH REGA-ENERGY WEST 186811 | Reg Asset-Deer Creek Sale-EPIS          | CAEE  | 10,082    | -      | -     | -       | 2,548    | 6,557    | 950      | 27    | -       |
| 1823700         | OTH REGA-ENERGY WEST 186812 | Contra RA-DCM PP&E-OR-To G/L Bal Acct   | OR    | (550)     | -      | (550) | -       | -        | -        | -        | -     | -       |
| 1823700         | OTH REGA-ENERGY WEST 186815 | Reg Asset-Deer Creek-CWIP               | CAEE  | 79        | -      | -     | -       | 20       | 51       | 7        | 0     | -       |
| 1823700         | OTH REGA-ENERGY WEST 186816 | Contra RA-DCM PP&E-To Joint Owners      | CAEE  | (2,423)   | -      | -     | -       | (612)    | (1,576)  | (228)    | (6)   | -       |
| 1823700         | OTH REGA-ENERGY WEST 186817 | Contra RA-DCM PP&E-Amortz & Oth Adjs    | CA    | 22        | 22     | -     | -       | -        | -        | -        | -     | -       |
| 1823700         | OTH REGA-ENERGY WEST 186817 | Contra RA-DCM PP&E-Amortz & Oth Adjs    | CAEE  | (6,280)   | -      | -     | -       | (1,587)  | (4,084)  | (592)    | (17)  | -       |
| 1823700         | OTH REGA-ENERGY WEST 186817 | Contra RA-DCM PP&E-Amortz & Oth Adjs    | OR    | (186)     | -      | (186) | -       | -        | -        | -        | -     | -       |
| 1823700         | OTH REGA-ENERGY WEST 186817 | Contra RA-DCM PP&E-Amortz & Oth Adjs    | UT    | 14        | -      | -     | -       | -        | 14       | -        | -     | -       |
| 1823700         | OTH REGA-ENERGY WEST 186817 | Contra RA-DCM PP&E-Amortz & Oth Adjs    | WYU   | 6         | -      | -     | -       | 6        | -        | -        | -     | -       |
| 1823700         | OTH REGA-ENERGY WEST 186820 | Reg Asset-Deer Creek Mine ARO           | CAEE  | 4,074     | -      | -     | -       | 1,030    | 2,649    | 384      | 11    | -       |
| 1823700         | OTH REGA-ENERGY WEST 186825 | Reg Asset-Deer Creek Mine M&S           | CAEE  | 5,053     | -      | -     | -       | 1,277    | 3,286    | 476      | 13    | -       |
| 1823700         | OTH REGA-ENERGY WEST 186826 | Reg Asset-Deer Creek-Prepaid Royalties  | CAEE  | 888       | -      | -     | -       | 224      | 578      | 84       | 2     | -       |
| 1823700         | OTH REGA-ENERGY WEST 186828 | Reg Asset-Deer Creek-Recovery Royalties | CAEE  | 660       | -      | -     | -       | 167      | 429      | 62       | 2     | -       |
| 1823700         | OTH REGA-ENERGY WEST 186830 | Reg Asset-Deer Creek-Union Suppl Ben    | CAEE  | 2,879     | -      | -     | -       | 728      | 1,872    | 271      | 8     | -       |
| 1823700         | OTH REGA-ENERGY WEST 186833 | Reg Asset-Deer Creek-Nonunion Severance | CAEE  | 2,255     | -      | -     | -       | 570      | 1,467    | 213      | 6     | -       |
| 1823700         | OTH REGA-ENERGY WEST 186835 | Reg Asset-Deer Creek-Misc Closure Costs | CAEE  | 13,602    | -      | -     | -       | 3,438    | 8,847    | 1,282    | 36    | -       |
| 1823700         | OTH REGA-ENERGY WEST 186836 | Contra RA-DCM Closure-To Joint Owners   | CAEE  | (759)     | -      | -     | -       | (192)    | (493)    | (71)     | (2)   | -       |
| 1823700         | OTH REGA-ENERGY WEST 186837 | Contra RA-DCM Closure-Amortz & Oth Adjs | UT    | 236       | -      | -     | -       | -        | 236      | -        | -     | -       |
| 1823700         | OTH REGA-ENERGY WEST 186837 | Contra RA-DCM Closure-Amortz & Oth Adjs | WYU   | 99        | -      | -     | -       | 99       | -        | -        | -     | -       |
| 1823700         | OTH REGA-ENERGY WEST 186839 | Reg Asset-Deer Creek-Tax Flow-Through   | CAEE  | 2,979     | -      | -     | -       | 753      | 1,937    | 281      | 8     | -       |
| 1823700         | OTH REGA-ENERGY WEST 186840 | Contra Reg Asset-Deer Creek Aband       | CAEE  | (14,904)  | -      | -     | -       | (3,767)  | (9,693)  | (1,404)  | (40)  | -       |
| 1823700         | OTH REGA-ENERGY WEST 186841 | Contra Reg Asset-Deer Creek Aband-CA    | CA    | (739)     | (739)  | -     | -       | -        | -        | -        | -     | -       |
| 1823700         | OTH REGA-ENERGY WEST 186844 | Contra Reg Asset-Deer Creek Aband-UT    | UT    | (500)     | -      | -     | -       | -        | (500)    | -        | -     | -       |
| 1823700         | OTH REGA-ENERGY WEST 186846 | Contra Reg Asset-Deer Creek Aband-WY    | WYU   | (203)     | -      | -     | -       | (203)    | -        | -        | -     | -       |
| 1823700         | OTH REGA-ENERGY WEST 186851 | Contra Reg Asset-Deer Creek Closure-CA  | CA    | (320)     | (320)  | -     | -       | -        | -        | -        | -     | -       |
| 1823700         | OTH REGA-ENERGY WEST 186853 | Contra Reg Asset-Deer Creek Closure-OR  | OR    | (657)     | -      | (657) | -       | -        | -        | -        | -     | -       |
| 1823700         | OTH REGA-ENERGY WEST 186860 | RA-Deer Creek-ROR Offset-Assets Sold    | UT    | (76)      | -      | -     | -       | -        | (76)     | -        | -     | -       |
| 1823700         | OTH REGA-ENERGY WEST 186860 | RA-Deer Creek-ROR Offset-Assets Sold    | WYU   | (31)      | -      | -     | -       | (31)     | -        | -        | -     | -       |
| 1823700         | OTH REGA-ENERGY WEST 186861 | RA-Deer Creek-ROR Offset-Fuel Inventory | IDU   | (46)      | -      | -     | -       | -        | -        | (46)     | -     | -       |
| 1823700         | OTH REGA-ENERGY WEST 186861 | RA-Deer Creek-ROR Offset-Fuel Inventory | UT    | (307)     | -      | -     | -       | -        | (307)    | -        | -     | -       |
| 1823700         | OTH REGA-ENERGY WEST 186861 | RA-Deer Creek-ROR Offset-Fuel Inventory | WYU   | (117)     | -      | -     | -       | (117)    | -        | -        | -     | -       |
| 1823700         | OTH REGA-ENERGY WEST 186862 | RA-Deer Creek-ROR Offset-Fossil Rock    | UT    | (243)     | -      | -     | -       | -        | (243)    | -        | -     | -       |
| 1823700         | OTH REGA-ENERGY WEST 186862 | RA-Deer Creek-ROR Offset-Fossil Rock    | WYU   | (100)     | -      | -     | -       | (100)    | -        | -        | -     | -       |
| 1823700         | OTH REGA-ENERGY WEST 186863 | RA-Deer Creek-ROR Offset-Note Intrst-ID | IDU   | (7)       | -      | -     | -       | -        | -        | (7)      | -     | -       |
| 1823700         | OTH REGA-ENERGY WEST 186864 | RA-Deer Creek-ROR Offset-Oregon Assets  | OR    | (382)     | -      | (382) | -       | -        | -        | -        | -     | -       |
| 1823700         | OTH REGA-ENERGY WEST 186881 | Reg Asset-UMWA Pension Trust Oblig      | CAEE  | 110,681   | -      | -     | -       | 27,974   | 71,984   | 10,429   | 294   | -       |
| 1823700         | OTH REGA-ENERGY WEST 186886 | Contra RA-UMWA Pens W/D-To Joint Owners | OTHER | (2,239)   | -      | -     | -       | -        | -        | -        | -     | (2,239) |
| 1823700         | OTH REGA-ENERGY WEST 186891 | Contra Reg Asset-UMWA Pension Trust-CA  | OTHER | (944)     | -      | -     | -       | -        | -        | -        | -     | (944)   |
| 1823700         | OTH REGA-ENERGY WEST 187593 | Contra ARO/Reg Diff - Deer Creek Mine   | OTHER | (119)     | -      | -     | -       | -        | -        | -        | -     | (119)   |



Regulatory Assets  
Average of Monthly Averages Ending - December 2015  
Allocation Method - Factor West Control Area  
(Allocated in Thousands)

| Primary Account      |                      | Secondary Account |                                      | Alloc | Total          | Calif          | Oregon         | Wash     | Wyoming       | Utah           | Idaho         | FERC       | Other          |
|----------------------|----------------------|-------------------|--------------------------------------|-------|----------------|----------------|----------------|----------|---------------|----------------|---------------|------------|----------------|
| <b>1823700 Total</b> |                      |                   |                                      |       | <b>156,531</b> | <b>(1,037)</b> | <b>(1,775)</b> | <b>-</b> | <b>41,471</b> | <b>106,730</b> | <b>15,537</b> | <b>439</b> | <b>(4,835)</b> |
| 1823870              | DEFERRED PENSION     | 187640            | Reg Asset-PostRet Sttmt Loss-CC-UT   | UT    | 9              | -              | -              | -        | -             | 9              | -             | -          | -              |
| 1823870              | DEFERRED PENSION     | 187641            | Reg Asset-PostRet Sttmt Loss-CC-WY   | WYU   | 4              | -              | -              | -        | 4             | -              | -             | -          | -              |
| <b>1823870 Total</b> |                      |                   |                                      |       | <b>13</b>      | <b>-</b>       | <b>-</b>       | <b>-</b> | <b>4</b>      | <b>9</b>       | <b>-</b>      | <b>-</b>   | <b>-</b>       |
| 1823910              | ENVIR CST UNDR AMORT | 102465            | UTAH METALS CLEANUP                  | SO    | 3              | 0              | 1              | 0        | 0             | 1              | 0             | 0          | -              |
| 1823910              | ENVIR CST UNDR AMORT | 102570            | D-SM RETAIL MINOR SITES              | SO    | 9              | 0              | 2              | 1        | 1             | 4              | 1             | 0          | -              |
| 1823910              | ENVIR CST UNDR AMORT | 102571            | SALT LAKE CITY AUTO                  | SO    | 0              | 0              | 0              | 0        | 0             | 0              | 0             | 0          | -              |
| 1823910              | ENVIR CST UNDR AMORT | 103407            | D-SM RETAIL MINOR SITES              | SO    | 18             | 0              | 4              | 1        | 3             | 8              | 1             | 0          | -              |
| 1823910              | ENVIR CST UNDR AMORT | 103408            | D-SM RETAIL MINOR SITES              | SO    | 1,896          | 37             | 446            | 127      | 283           | 885            | 115           | 3          | -              |
| 1823910              | ENVIR CST UNDR AMORT | 103409            | D-SM RETAIL MINOR SITES              | SO    | 93             | 2              | 22             | 6        | 14            | 43             | 6             | 0          | -              |
| 1823910              | ENVIR CST UNDR AMORT | 103410            | D-SM RETAIL MINOR SITES              | SO    | 241            | 5              | 57             | 16       | 36            | 112            | 15            | 0          | -              |
| 1823910              | ENVIR CST UNDR AMORT | 103411            | D-SM RETAIL MINOR SITES              | SO    | 366            | 7              | 86             | 24       | 55            | 171            | 22            | 1          | -              |
| 1823910              | ENVIR CST UNDR AMORT | 103412            | D-SM RETAIL MINOR SITES              | SO    | 442            | 9              | 104            | 30       | 66            | 206            | 27            | 1          | -              |
| 1823910              | ENVIR CST UNDR AMORT | 103413            | D-SM RETAIL MINOR SITES              | SO    | 666            | 13             | 157            | 44       | 99            | 311            | 41            | 1          | -              |
| 1823910              | ENVIR CST UNDR AMORT | 103414            | ASTORIA YOUNGS BAY CLEANUP           | SO    | 1              | 0              | 0              | 0        | 0             | 0              | 0             | 0          | -              |
| 1823910              | ENVIR CST UNDR AMORT | 103415            | ASTORIA YOUNGS BAY CLEANUP           | SO    | 44             | 1              | 10             | 3        | 7             | 21             | 3             | 0          | -              |
| 1823910              | ENVIR CST UNDR AMORT | 103416            | ASTORIA YOUNGS BAY CLEANUP           | SO    | 80             | 2              | 19             | 5        | 12            | 37             | 5             | 0          | -              |
| 1823910              | ENVIR CST UNDR AMORT | 103417            | ASTORIA YOUNGS BAY CLEANUP           | SO    | (72)           | (1)            | (17)           | (5)      | (11)          | (34)           | (4)           | (0)        | -              |
| 1823910              | ENVIR CST UNDR AMORT | 103418            | ASTORIA YOUNGS BAY CLEANUP           | SO    | 94             | 2              | 22             | 6        | 14            | 44             | 6             | 0          | -              |
| 1823910              | ENVIR CST UNDR AMORT | 103419            | ASTORIA YOUNGS BAY CLEANUP           | SO    | 483            | 10             | 114            | 32       | 72            | 226            | 29            | 1          | -              |
| 1823910              | ENVIR CST UNDR AMORT | 103420            | ASTORIA YOUNGS BAY CLEANUP           | SO    | 362            | 7              | 85             | 24       | 54            | 169            | 22            | 0          | -              |
| 1823910              | ENVIR CST UNDR AMORT | 103421            | SILVER BELL MINE ENVIRONMENTAL REMED | SO    | 102            | 2              | 24             | 7        | 15            | 47             | 6             | 0          | -              |
| 1823910              | ENVIR CST UNDR AMORT | 103422            | SILVER BELL MINE ENVIRONMENTAL REMED | SO    | 59             | 1              | 14             | 4        | 9             | 27             | 4             | 0          | -              |
| 1823910              | ENVIR CST UNDR AMORT | 103423            | SILVER BELL MINE ENVIRONMENTAL REMED | SO    | 90             | 2              | 21             | 6        | 13            | 42             | 5             | 0          | -              |
| 1823910              | ENVIR CST UNDR AMORT | 103424            | SILVER BELL MINE ENVIRONMENTAL REMED | SO    | 69             | 1              | 16             | 5        | 10            | 32             | 4             | 0          | -              |
| 1823910              | ENVIR CST UNDR AMORT | 103425            | SILVER BELL MINE ENVIRONMENTAL REMED | SO    | 102            | 2              | 24             | 7        | 15            | 48             | 6             | 0          | -              |
| 1823910              | ENVIR CST UNDR AMORT | 103426            | SILVER BELL MINE ENVIRONMENTAL REMED | SO    | 3,484          | 69             | 820            | 233      | 520           | 1,626          | 212           | 5          | -              |
| 1823910              | ENVIR CST UNDR AMORT | 103434            | WASHINGTON NON-DEFERRED COSTS        | WA    | (1)            | -              | -              | (1)      | -             | -              | -             | -          | -              |
| 1823910              | ENVIR CST UNDR AMORT | 103435            | WASHINGTON NON-DEFERRED COSTS        | WA    | (24)           | -              | -              | (24)     | -             | -              | -             | -          | -              |
| 1823910              | ENVIR CST UNDR AMORT | 103436            | WASHINGTON NON-DEFERRED COSTS        | WA    | (42)           | -              | -              | (42)     | -             | -              | -             | -          | -              |
| 1823910              | ENVIR CST UNDR AMORT | 103437            | WASHINGTON NON-DEFERRED COSTS        | WA    | (46)           | -              | -              | (46)     | -             | -              | -             | -          | -              |
| 1823910              | ENVIR CST UNDR AMORT | 103438            | WASHINGTON NON-DEFERRED COSTS        | WA    | (74)           | -              | -              | (74)     | -             | -              | -             | -          | -              |
| 1823910              | ENVIR CST UNDR AMORT | 103439            | WASHINGTON NON-DEFERRED COSTS        | WA    | (125)          | -              | -              | (125)    | -             | -              | -             | -          | -              |
| 1823910              | ENVIR CST UNDR AMORT | 103440            | WASHINGTON NON-DEFERRED COSTS        | WA    | (201)          | -              | -              | (201)    | -             | -              | -             | -          | -              |
| 1823910              | ENVIR CST UNDR AMORT | 103441            | ASTORIA YOUNGS BAY CLEANUP           | SO    | 5              | 0              | 1              | 0        | 1             | 2              | 0             | 0          | -              |
| 1823910              | ENVIR CST UNDR AMORT | 103442            | D-SM RETAIL MINOR SITES              | SO    | 1              | 0              | 0              | 0        | 0             | 1              | 0             | 0          | -              |
| 1823910              | ENVIR CST UNDR AMORT | 103443            | SILVER BELL MINE ENVIRONMENTAL REMED | SO    | 48             | 1              | 11             | 3        | 7             | 22             | 3             | 0          | -              |
| 1823910              | ENVIR CST UNDR AMORT | 103444            | WASHINGTON NON-DEFERRED COSTS        | WA    | (1)            | -              | -              | (1)      | -             | -              | -             | -          | -              |
| 1823910              | ENVIR CST UNDR AMORT | 103445            | American Barrel (UT)                 | SO    | 211            | 4              | 50             | 14       | 31            | 98             | 13            | 0          | -              |
| 1823910              | ENVIR CST UNDR AMORT | 103446            | Astoria/Unocal (Downtown)            | SO    | 241            | 5              | 57             | 16       | 36            | 112            | 15            | 0          | -              |
| 1823910              | ENVIR CST UNDR AMORT | 103447            | Big Fork Hydro Plant (MT)            | SO    | 157            | 3              | 37             | 10       | 23            | 73             | 10            | 0          | -              |
| 1823910              | ENVIR CST UNDR AMORT | 103448            | Bridger Coal Fuel Oil Spill          | SO    | 175            | 3              | 41             | 12       | 26            | 82             | 11            | 0          | -              |
| 1823910              | ENVIR CST UNDR AMORT | 103449            | Bridger FGD Pond 1 Closure           | SO    | 346            | 7              | 81             | 23       | 52            | 162            | 21            | 0          | -              |
| 1823910              | ENVIR CST UNDR AMORT | 103450            | Bridger Plant Oil Spills             | SO    | 251            | 5              | 59             | 17       | 37            | 117            | 15            | 0          | -              |
| 1823910              | ENVIR CST UNDR AMORT | 103451            | Cedar Stream Plant (UT)              | SO    | 48             | 1              | 11             | 3        | 7             | 22             | 3             | 0          | -              |
| 1823910              | ENVIR CST UNDR AMORT | 103452            | Dave Johnston Oil Spill              | SO    | 302            | 6              | 71             | 20       | 45            | 141            | 18            | 0          | -              |
| 1823910              | ENVIR CST UNDR AMORT | 103453            | Eugene MGP (50% PCRCP)               | SO    | 36             | 1              | 8              | 2        | 5             | 17             | 2             | 0          | -              |
| 1823910              | ENVIR CST UNDR AMORT | 103454            | Everett MGP (2/3 PCRCP)              | SO    | 4              | 0              | 1              | 0        | 1             | 2              | 0             | 0          | -              |
| 1823910              | ENVIR CST UNDR AMORT | 103455            | Hunter Fuel Oil Spills               | SO    | 58             | 1              | 14             | 4        | 9             | 27             | 4             | 0          | -              |
| 1823910              | ENVIR CST UNDR AMORT | 103456            | Huntington Ash Landfill              | SO    | 139            | 3              | 33             | 9        | 21            | 65             | 8             | 0          | -              |
| 1823910              | ENVIR CST UNDR AMORT | 103457            | Idaho Falls Pole Yard                | SO    | 581            | 11             | 137            | 39       | 87            | 271            | 35            | 1          | -              |



Regulatory Assets  
Average of Monthly Averages Ending - December 2015  
Allocation Method - Factor West Control Area  
(Allocated in Thousands)

| Primary Account      | Secondary Account           | Alloc                                     | Total | Calif         | Oregon     | Wash         | Wyoming    | Utah         | Idaho        | FERC         | Other     |
|----------------------|-----------------------------|---|-------|---------------|------------|--------------|------------|--------------|--------------|--------------|-----------|
| 1823910              | ENVIR CST UNDR AMORT 103458 | Jordan Plant Substation                   | SO    | 21            | 0          | 5            | 1          | 3            | 10           | 1            | 0         |
| 1823910              | ENVIR CST UNDR AMORT 103459 | Little Mountain Gas Plant                 | SO    | 826           | 16         | 194          | 55         | 123          | 385          | 50           | 1         |
| 1823910              | ENVIR CST UNDR AMORT 103460 | Montague Ranch (CA)                       | SO    | 75            | 1          | 18           | 5          | 11           | 35           | 5            | 0         |
| 1823910              | ENVIR CST UNDR AMORT 103461 | Naughton FGD Pond Closure                 | SO    | 111           | 2          | 26           | 7          | 17           | 52           | 7            | 0         |
| 1823910              | ENVIR CST UNDR AMORT 103462 | Ogden MGP                                 | SO    | 3,548         | 70         | 835          | 237        | 529          | 1,656        | 216          | 5         |
| 1823910              | ENVIR CST UNDR AMORT 103464 | Powerdale Hydro Plant                     | SO    | 0             | 0          | 0            | 0          | 0            | 0            | 0            | 0         |
| 1823910              | ENVIR CST UNDR AMORT 103465 | Tacoma A St. (25% PCRP)                   | SO    | 0             | 0          | 0            | 0          | 0            | 0            | 0            | 0         |
| 1823910              | ENVIR CST UNDR AMORT 103466 | Portland Harbor Service Ctr               | SO    | 1,732         | 34         | 408          | 116        | 258          | 809          | 105          | 2         |
| 1823910              | ENVIR CST UNDR AMORT 103467 | Wyodak Fuel Oil Spill                     | SO    | 45            | 1          | 11           | 3          | 7            | 21           | 3            | 0         |
| 1823910              | ENVIR CST UNDR AMORT 103595 | CLINE FALLS-HYDRO                         | OTHER | 89            | -          | -            | -          | -            | -            | -            | 89        |
| 1823910              | ENVIR CST UNDR AMORT 103737 | Geneva Rock Bldg - Hunter Plant           | SO    | 38            | 1          | 9            | 3          | 6            | 18           | 2            | 0         |
| 1823910              | ENVIR CST UNDR AMORT 103851 | Alturas Service Center (CA)               | SO    | 2             | 0          | 1            | 0          | 0            | 1            | 0            | 0         |
| 1823910              | ENVIR CST UNDR AMORT 103852 | Pendleton Service Center - (OR)           | SO    | 3             | 0          | 1            | 0          | 0            | 1            | 0            | 0         |
| 1823910              | ENVIR CST UNDR AMORT 103853 | Sunnyside Service Center (WA)             | SO    | 2             | 0          | 0            | 0          | 0            | 1            | 0            | 0         |
| 1823910              | ENVIR CST UNDR AMORT 103939 | D-SM Retail Minor Sites - RMP - 2006      | SO    | 3             | 0          | 1            | 0          | 0            | 1            | 0            | 0         |
| 1823910              | ENVIR CST UNDR AMORT 103940 | D-SM Retail Minor Sites - RMP - 2012      | SO    | 415           | 8          | 98           | 28         | 62           | 194          | 25           | 1         |
| 1823910              | ENVIR CST UNDR AMORT 103941 | D-SM Retail Minor Sites - RMP - 2013      | SO    | 554           | 11         | 130          | 37         | 83           | 259          | 34           | 1         |
| 1823910              | ENVIR CST UNDR AMORT 103942 | D-SM Retail Minor Sites - RMP - 2014      | SO    | 971           | 19         | 229          | 65         | 145          | 453          | 59           | 1         |
| 1823910              | ENVIR CST UNDR AMORT 103943 | D-SM Retail Minor Sites - RMP - 2007      | SO    | 83            | 2          | 19           | 6          | 12           | 39           | 5            | 0         |
| 1823910              | ENVIR CST UNDR AMORT 103944 | D-SM Retail Minor Sites - RMP - 2008      | SO    | 130           | 3          | 31           | 9          | 19           | 61           | 8            | 0         |
| 1823910              | ENVIR CST UNDR AMORT 103945 | D-SM Retail Minor Sites - RMP - 2009      | SO    | 247           | 5          | 58           | 16         | 37           | 115          | 15           | 0         |
| 1823910              | ENVIR CST UNDR AMORT 103946 | D-SM Retail Minor Sites - RMP - 2010      | SO    | 405           | 8          | 95           | 27         | 60           | 189          | 25           | 1         |
| 1823910              | ENVIR CST UNDR AMORT 103947 | D-SM Retail Minor Sites - RMP - 2011      | SO    | 372           | 7          | 88           | 25         | 56           | 174          | 23           | 1         |
| 1823910              | ENVIR CST UNDR AMORT 103948 | WASHINGTON NON-DEFERRED COSTS-SPPC PACIF  | OTHER | (28)          | -          | -            | -          | -            | -            | -            | (28)      |
| 1823910              | ENVIR CST UNDR AMORT 103949 | WASHINGTON NON-DEFERRED COSTS-SPPC ROCKY  | OTHER | (33)          | -          | -            | -          | -            | -            | -            | (33)      |
| 1823910              | ENVIR CST UNDR AMORT 103950 | WASHINGTON NON-DEFERRED COSTS-REMEDIAATIO | OTHER | (31)          | -          | -            | -          | -            | -            | -            | (31)      |
| 1823910              | ENVIR CST UNDR AMORT 103951 | WASHINGTON NON-DEFERRED COSTS-REMEDIAATIO | OTHER | (13)          | -          | -            | -          | -            | -            | -            | (13)      |
| 1823910              | ENVIR CST UNDR AMORT 103952 | WASHINGTON NON-DEFERRED COSTS-REMEDIAATIO | OTHER | (111)         | -          | -            | -          | -            | -            | -            | (111)     |
| 1823910              | ENVIR CST UNDR AMORT 103953 | Wash Non-Def Costs - SPPC - RMP - 2012    | OTHER | (143)         | -          | -            | -          | -            | -            | -            | (143)     |
| 1823910              | ENVIR CST UNDR AMORT 103954 | Wash Non-Def Costs - SPPC - RMP - 2013    | OTHER | (220)         | -          | -            | -          | -            | -            | -            | (220)     |
| 1823910              | ENVIR CST UNDR AMORT 103955 | Wash Non-Def Costs - SPPC - RMP - 2014    | OTHER | (428)         | -          | -            | -          | -            | -            | -            | (428)     |
| 1823910              | ENVIR CST UNDR AMORT 103961 | D-SM RETAIL MINOR SITES - RMP             | SO    | 500           | 10         | 118          | 33         | 75           | 234          | 30           | 1         |
| <b>1823910 Total</b> |                             |   |       | <b>19,885</b> | <b>420</b> | <b>5,017</b> | <b>910</b> | <b>3,180</b> | <b>9,949</b> | <b>1,297</b> | <b>29</b> |
| 1823920              | DSR COSTS AMORTIZED 102030  | ENERGY FINANSWER - WASHINGTON             | OTHER | 5,065         | -          | -            | -          | -            | -            | -            | 5,065     |
| 1823920              | DSR COSTS AMORTIZED 102032  | INDUSTRIAL FINANSWER - WASHINGTON         | OTHER | 26,337        | -          | -            | -          | -            | -            | -            | 26,337    |
| 1823920              | DSR COSTS AMORTIZED 102033  | LOW INCOME - WASHINGTON                   | OTHER | 9,725         | -          | -            | -          | -            | -            | -            | 9,725     |
| 1823920              | DSR COSTS AMORTIZED 102034  | SELF AUDIT - WASHINGTON                   | OTHER | 14            | -          | -            | -          | -            | -            | -            | 14        |
| 1823920              | DSR COSTS AMORTIZED 102036  | COMMERCIAL SMALL RETROFIT - WASHINGTON    | OTHER | 788           | -          | -            | -          | -            | -            | -            | 788       |
| 1823920              | DSR COSTS AMORTIZED 102037  | INDUSTRIAL SMALL RETROFIT - WASHINGTON    | OTHER | 13            | -          | -            | -          | -            | -            | -            | 13        |
| 1823920              | DSR COSTS AMORTIZED 102038  | COMMERCIAL RETROFIT LIGHTING - WASHINGTON | OTHER | 624           | -          | -            | -          | -            | -            | -            | 624       |
| 1823920              | DSR COSTS AMORTIZED 102039  | INDUSTRIAL RETROFIT LIGHTING-WA           | OTHER | 88            | -          | -            | -          | -            | -            | -            | 88        |
| 1823920              | DSR COSTS AMORTIZED 102040  | NEEA - WASHINGTON                         | OTHER | 9,965         | -          | -            | -          | -            | -            | -            | 9,965     |
| 1823920              | DSR COSTS AMORTIZED 102043  | ENERGY CODE DEVELOPMENT                   | OTHER | 2             | -          | -            | -          | -            | -            | -            | 2         |
| 1823920              | DSR COSTS AMORTIZED 102044  | HOME COMFORT - WASHINGTON                 | OTHER | 162           | -          | -            | -          | -            | -            | -            | 162       |
| 1823920              | DSR COSTS AMORTIZED 102045  | WEATHERIZATION - WASHINGTON               | OTHER | 22            | -          | -            | -          | -            | -            | -            | 22        |
| 1823920              | DSR COSTS AMORTIZED 102046  | HASSLE FREE                               | OTHER | 41            | -          | -            | -          | -            | -            | -            | 41        |
| 1823920              | DSR COSTS AMORTIZED 102072  | COMPACT FLUORESCENT LAMPS - WASHINGTON    | OTHER | 1,183         | -          | -            | -          | -            | -            | -            | 1,183     |
| 1823920              | DSR COSTS AMORTIZED 102127  | RESIDENTIAL PROGRAM RESEARCH - WA         | OTHER | 24            | -          | -            | -          | -            | -            | -            | 24        |
| 1823920              | DSR COSTS AMORTIZED 102128  | WA REVENUE RECOVERY - SRC OFFSET          | OTHER | (99,498)      | -          | -            | -          | -            | -            | -            | (99,498)  |
| 1823920              | DSR COSTS AMORTIZED 102131  | ENERGY FINANSWER - UTAH 2001/2002         | OTHER | 1,280         | -          | -            | -          | -            | -            | -            | 1,280     |
| 1823920              | DSR COSTS AMORTIZED 102133  | INDUSTRIAL FINANSWER - UTAH 2001/2002     | OTHER | 1,353         | -          | -            | -          | -            | -            | -            | 1,353     |





Regulatory Assets  
Average of Monthly Averages Ending - December 2015  
Allocation Method - Factor West Control Area  
(Allocated in Thousands)

| Primary Account | Secondary Account   |        | Alloc | Total     | Calif | Oregon | Wash | Wyoming | Utah | Idaho | FERC | Other     |
|-----------------|---------------------|--------|-------|-----------|-------|--------|------|---------|------|-------|------|-----------|
| 1823920         | DSR COSTS AMORTIZED | 102138 | OTHER | 4,202     | -     | -      | -    | -       | -    | -     | -    | 4,202     |
| 1823920         | DSR COSTS AMORTIZED | 102147 | OTHER | 848       | -     | -      | -    | -       | -    | -     | -    | 848       |
| 1823920         | DSR COSTS AMORTIZED | 102148 | OTHER | 0         | -     | -      | -    | -       | -    | -     | -    | 0         |
| 1823920         | DSR COSTS AMORTIZED | 102149 | OTHER | 498       | -     | -      | -    | -       | -    | -     | -    | 498       |
| 1823920         | DSR COSTS AMORTIZED | 102150 | OTHER | 82        | -     | -      | -    | -       | -    | -     | -    | 82        |
| 1823920         | DSR COSTS AMORTIZED | 102185 | OTHER | 527       | -     | -      | -    | -       | -    | -     | -    | 527       |
| 1823920         | DSR COSTS AMORTIZED | 102186 | OTHER | 18        | -     | -      | -    | -       | -    | -     | -    | 18        |
| 1823920         | DSR COSTS AMORTIZED | 102195 | OTHER | 71        | -     | -      | -    | -       | -    | -     | -    | 71        |
| 1823920         | DSR COSTS AMORTIZED | 102196 | OTHER | 115       | -     | -      | -    | -       | -    | -     | -    | 115       |
| 1823920         | DSR COSTS AMORTIZED | 102205 | OTHER | 28        | -     | -      | -    | -       | -    | -     | -    | 28        |
| 1823920         | DSR COSTS AMORTIZED | 102206 | OTHER | 3,720     | -     | -      | -    | -       | -    | -     | -    | 3,720     |
| 1823920         | DSR COSTS AMORTIZED | 102209 | OTHER | 24        | -     | -      | -    | -       | -    | -     | -    | 24        |
| 1823920         | DSR COSTS AMORTIZED | 102210 | IDU   | 0         | -     | -      | -    | -       | -    | 0     | -    | -         |
| 1823920         | DSR COSTS AMORTIZED | 102213 | OTHER | 1,509     | -     | -      | -    | -       | -    | -     | -    | 1,509     |
| 1823920         | DSR COSTS AMORTIZED | 102214 | OTHER | 3,583     | -     | -      | -    | -       | -    | -     | -    | 3,583     |
| 1823920         | DSR COSTS AMORTIZED | 102223 | OTHER | 460       | -     | -      | -    | -       | -    | -     | -    | 460       |
| 1823920         | DSR COSTS AMORTIZED | 102225 | OTHER | 2,564     | -     | -      | -    | -       | -    | -     | -    | 2,564     |
| 1823920         | DSR COSTS AMORTIZED | 102226 | OTHER | 1,187     | -     | -      | -    | -       | -    | -     | -    | 1,187     |
| 1823920         | DSR COSTS AMORTIZED | 102227 | OTHER | 895       | -     | -      | -    | -       | -    | -     | -    | 895       |
| 1823920         | DSR COSTS AMORTIZED | 102228 | OTHER | 13        | -     | -      | -    | -       | -    | -     | -    | 13        |
| 1823920         | DSR COSTS AMORTIZED | 102229 | OTHER | 1,542     | -     | -      | -    | -       | -    | -     | -    | 1,542     |
| 1823920         | DSR COSTS AMORTIZED | 102230 | OTHER | 1,658     | -     | -      | -    | -       | -    | -     | -    | 1,658     |
| 1823920         | DSR COSTS AMORTIZED | 102231 | OTHER | 191       | -     | -      | -    | -       | -    | -     | -    | 191       |
| 1823920         | DSR COSTS AMORTIZED | 102232 | OTHER | 14        | -     | -      | -    | -       | -    | -     | -    | 14        |
| 1823920         | DSR COSTS AMORTIZED | 102233 | OTHER | (27)      | -     | -      | -    | -       | -    | -     | -    | (27)      |
| 1823920         | DSR COSTS AMORTIZED | 102245 | OTHER | 591       | -     | -      | -    | -       | -    | -     | -    | 591       |
| 1823920         | DSR COSTS AMORTIZED | 102327 | OTHER | 4         | -     | -      | -    | -       | -    | -     | -    | 4         |
| 1823920         | DSR COSTS AMORTIZED | 102328 | OTHER | 7         | -     | -      | -    | -       | -    | -     | -    | 7         |
| 1823920         | DSR COSTS AMORTIZED | 102336 | OTHER | 22        | -     | -      | -    | -       | -    | -     | -    | 22        |
| 1823920         | DSR COSTS AMORTIZED | 102337 | OTHER | 3,581     | -     | -      | -    | -       | -    | -     | -    | 3,581     |
| 1823920         | DSR COSTS AMORTIZED | 102338 | OTHER | 2,910     | -     | -      | -    | -       | -    | -     | -    | 2,910     |
| 1823920         | DSR COSTS AMORTIZED | 102339 | OTHER | 3,026     | -     | -      | -    | -       | -    | -     | -    | 3,026     |
| 1823920         | DSR COSTS AMORTIZED | 102340 | OTHER | 1,547     | -     | -      | -    | -       | -    | -     | -    | 1,547     |
| 1823920         | DSR COSTS AMORTIZED | 102341 | OTHER | 285       | -     | -      | -    | -       | -    | -     | -    | 285       |
| 1823920         | DSR COSTS AMORTIZED | 102342 | OTHER | (1)       | -     | -      | -    | -       | -    | -     | -    | (1)       |
| 1823920         | DSR COSTS AMORTIZED | 102343 | OTHER | 1,227     | -     | -      | -    | -       | -    | -     | -    | 1,227     |
| 1823920         | DSR COSTS AMORTIZED | 102344 | OTHER | 2,562     | -     | -      | -    | -       | -    | -     | -    | 2,562     |
| 1823920         | DSR COSTS AMORTIZED | 102345 | OTHER | 230       | -     | -      | -    | -       | -    | -     | -    | 230       |
| 1823920         | DSR COSTS AMORTIZED | 102346 | OTHER | 51        | -     | -      | -    | -       | -    | -     | -    | 51        |
| 1823920         | DSR COSTS AMORTIZED | 102347 | OTHER | 54        | -     | -      | -    | -       | -    | -     | -    | 54        |
| 1823920         | DSR COSTS AMORTIZED | 102348 | OTHER | 89        | -     | -      | -    | -       | -    | -     | -    | 89        |
| 1823920         | DSR COSTS AMORTIZED | 102349 | OTHER | 129       | -     | -      | -    | -       | -    | -     | -    | 129       |
| 1823920         | DSR COSTS AMORTIZED | 102351 | IDU   | 1         | -     | -      | -    | -       | -    | 1     | -    | -         |
| 1823920         | DSR COSTS AMORTIZED | 102362 | WYP   | 0         | -     | -      | -    | 0       | -    | -     | -    | -         |
| 1823920         | DSR COSTS AMORTIZED | 102443 | OTHER | 561       | -     | -      | -    | -       | -    | -     | -    | 561       |
| 1823920         | DSR COSTS AMORTIZED | 102444 | OTHER | 76        | -     | -      | -    | -       | -    | -     | -    | 76        |
| 1823920         | DSR COSTS AMORTIZED | 102458 | OTHER | 9,257     | -     | -      | -    | -       | -    | -     | -    | 9,257     |
| 1823920         | DSR COSTS AMORTIZED | 102459 | OTHER | 3,275     | -     | -      | -    | -       | -    | -     | -    | 3,275     |
| 1823920         | DSR COSTS AMORTIZED | 102460 | OTHER | 446       | -     | -      | -    | -       | -    | -     | -    | 446       |
| 1823920         | DSR COSTS AMORTIZED | 102461 | OTHER | 146       | -     | -      | -    | -       | -    | -     | -    | 146       |
| 1823920         | DSR COSTS AMORTIZED | 102462 | OTHER | (482,678) | -     | -      | -    | -       | -    | -     | -    | (482,678) |





Regulatory Assets  
 Average of Monthly Averages Ending - December 2015  
 Allocation Method - Factor West Control Area  
 (Allocated in Thousands)

| Primary Account | Secondary Account          | Alloc                                    | Total | Calif | Oregon | Wash | Wyoming | Utah | Idaho | FERC | Other |
|-----------------|----------------------------|--|-------|-------|--------|------|---------|------|-------|------|-------|
| 1823920         | DSR COSTS AMORTIZED 102502 | RETROFIT COMMISSIONING PROGRAM - UTAH    | OTHER | 2     | -      | -    | -       | -    | -     | -    | 2     |
| 1823920         | DSR COSTS AMORTIZED 102503 | C&I LIGHTING LOAD CONTROL - UTAH - 2004  | OTHER | 23    | -      | -    | -       | -    | -     | -    | 23    |
| 1823920         | DSR COSTS AMORTIZED 102504 | REFRIGERATOR RECYCLING PGM - IDAHO - 200 | IDU   | 0     | -      | -    | -       | -    | 0     | -    | -     |
| 1823920         | DSR COSTS AMORTIZED 102506 | COMMERCIAL FINANSWER EXPRESS - IDAHO - 2 | IDU   | 1     | -      | -    | -       | -    | 1     | -    | -     |
| 1823920         | DSR COSTS AMORTIZED 102507 | INDUSTRIAL FINANSWER EXPRESS - IDAHO - 2 | IDU   | 1     | -      | -    | -       | -    | 1     | -    | -     |
| 1823920         | DSR COSTS AMORTIZED 102508 | IRRIGATION EFFICIENCY PROGRAM - IDAHO -  | IDU   | 1     | -      | -    | -       | -    | 1     | -    | -     |
| 1823920         | DSR COSTS AMORTIZED 102518 | ENERGY FINANSWER - ID/UT 2005            | IDU   | 4     | -      | -    | -       | -    | 4     | -    | -     |
| 1823920         | DSR COSTS AMORTIZED 102525 | REFRIGERATOR RECYCLING PGM - IDAHO - 200 | IDU   | 1     | -      | -    | -       | -    | 1     | -    | -     |
| 1823920         | DSR COSTS AMORTIZED 102528 | COMMERCIAL FINANSWER EXPRESS - IDAHO - 2 | IDU   | 1     | -      | -    | -       | -    | 1     | -    | -     |
| 1823920         | DSR COSTS AMORTIZED 102529 | INDUSTRIAL FINANSWER EXPRESS - IDAHO - 2 | IDU   | 1     | -      | -    | -       | -    | 1     | -    | -     |
| 1823920         | DSR COSTS AMORTIZED 102530 | IRRIGATION EFFICIENCY PROGRAM - IDAHO -  | IDU   | 8     | -      | -    | -       | -    | 8     | -    | -     |
| 1823920         | DSR COSTS AMORTIZED 102532 | LOW INCOME - UTAH - 2005                 | OTHER | 48    | -      | -    | -       | -    | -     | -    | 48    |
| 1823920         | DSR COSTS AMORTIZED 102533 | REFRIGERATOR RECYCLING PGM - UTAH - 2005 | OTHER | 3,306 | -      | -    | -       | -    | -     | -    | 3,306 |
| 1823920         | DSR COSTS AMORTIZED 102534 | A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20 | OTHER | 3,060 | -      | -    | -       | -    | -     | -    | 3,060 |
| 1823920         | DSR COSTS AMORTIZED 102535 | AIR CONDITIONING - UTAH - 2005           | OTHER | 2,347 | -      | -    | -       | -    | -     | -    | 2,347 |
| 1823920         | DSR COSTS AMORTIZED 102536 | COMMERCIAL RETROFIT LIGHTING - UTAH - 20 | OTHER | 65    | -      | -    | -       | -    | -     | -    | 65    |
| 1823920         | DSR COSTS AMORTIZED 102537 | COMMERCIAL SMALL RETROFIT - UTAH - 2005  | OTHER | 223   | -      | -    | -       | -    | -     | -    | 223   |
| 1823920         | DSR COSTS AMORTIZED 102539 | ENERGY FINANSWER - UTAH - 2005           | OTHER | 1,476 | -      | -    | -       | -    | -     | -    | 1,476 |
| 1823920         | DSR COSTS AMORTIZED 102540 | INDUSTRIAL FINANSWER - UTAH - 2005       | OTHER | 3,485 | -      | -    | -       | -    | -     | -    | 3,485 |
| 1823920         | DSR COSTS AMORTIZED 102541 | INDUSTRIAL RETROFIT LIGHTING - UTAH - 20 | OTHER | 60    | -      | -    | -       | -    | -     | -    | 60    |
| 1823920         | DSR COSTS AMORTIZED 102543 | POWER FORWARD - UTAH - 2005              | OTHER | 50    | -      | -    | -       | -    | -     | -    | 50    |
| 1823920         | DSR COSTS AMORTIZED 102544 | COMMERCIAL SELF-DIRECT - UTAH - 2005     | OTHER | 67    | -      | -    | -       | -    | -     | -    | 67    |
| 1823920         | DSR COSTS AMORTIZED 102545 | INDUSTRIAL SELF-DIRECT - UTAH - 2005     | OTHER | 103   | -      | -    | -       | -    | -     | -    | 103   |
| 1823920         | DSR COSTS AMORTIZED 102546 | RESIDENTIAL NEW CONSTRUCTION - UTAH - 20 | OTHER | 944   | -      | -    | -       | -    | -     | -    | 944   |
| 1823920         | DSR COSTS AMORTIZED 102547 | COMMERCIAL FINANSWER EXPRESS - UTAH - 20 | OTHER | 1,967 | -      | -    | -       | -    | -     | -    | 1,967 |
| 1823920         | DSR COSTS AMORTIZED 102548 | INDUSTRIAL FINANSWER EXPRESS - UTAH - 20 | OTHER | 421   | -      | -    | -       | -    | -     | -    | 421   |
| 1823920         | DSR COSTS AMORTIZED 102549 | RETROFIT COMMISSIONING PROGRAM - UTAH -  | OTHER | 105   | -      | -    | -       | -    | -     | -    | 105   |
| 1823920         | DSR COSTS AMORTIZED 102550 | C&I LIGHTING LOAD CONTROL - UTAH - 2005  | OTHER | 36    | -      | -    | -       | -    | -     | -    | 36    |
| 1823920         | DSR COSTS AMORTIZED 102552 | ENERGY FINANSWER - WYOMING PPL - 2005    | WYP   | 0     | -      | -    | 0       | -    | -     | -    | -     |
| 1823920         | DSR COSTS AMORTIZED 102553 | INDUSTRIAL FINANSWER-WYOMING - PPL 2005  | WYP   | 1     | -      | -    | 1       | -    | -     | -    | -     |
| 1823920         | DSR COSTS AMORTIZED 102554 | SELF AUDIT - WYOMING - PPL 2005          | WYP   | 0     | -      | -    | 0       | -    | -     | -    | -     |
| 1823920         | DSR COSTS AMORTIZED 102555 | REFRIGERATOR RECYCLING - PPL WYOMING - 2 | WYP   | 0     | -      | -    | 0       | -    | -     | -    | -     |
| 1823920         | DSR COSTS AMORTIZED 102556 | 1823920/102556                           | OTHER | 0     | -      | -    | -       | -    | -     | -    | 0     |
| 1823920         | DSR COSTS AMORTIZED 102562 | APPLIANCE INCENTIVE - WASHWISE - WASHING | OTHER | 53    | -      | -    | -       | -    | -     | -    | 53    |
| 1823920         | DSR COSTS AMORTIZED 102586 | IRRIGATION LOAD CONTROL - UTAH - 2005    | OTHER | 3     | -      | -    | -       | -    | -     | -    | 3     |
| 1823920         | DSR COSTS AMORTIZED 102702 | ENERGY FINANSWER - WYOMING PPL - 2006    | WYP   | 0     | -      | -    | 0       | -    | -     | -    | -     |
| 1823920         | DSR COSTS AMORTIZED 102703 | INDUSTRIAL FINANSWER-WYOMING-PPL 2006    | WYP   | 1     | -      | -    | 1       | -    | -     | -    | -     |
| 1823920         | DSR COSTS AMORTIZED 102706 | LOW INCOME-UTAH-2006                     | OTHER | 119   | -      | -    | -       | -    | -     | -    | 119   |
| 1823920         | DSR COSTS AMORTIZED 102707 | REFRIGERATOR RECYCLING PGM-UTAH-2006     | OTHER | 3,752 | -      | -    | -       | -    | -     | -    | 3,752 |
| 1823920         | DSR COSTS AMORTIZED 102708 | A/C LOAD CONTROL-RESIDENTIAL/UTAH-2006   | OTHER | 8,624 | -      | -    | -       | -    | -     | -    | 8,624 |
| 1823920         | DSR COSTS AMORTIZED 102709 | AIR CONDITIONING-UTAH-2006               | OTHER | 1,499 | -      | -    | -       | -    | -     | -    | 1,499 |
| 1823920         | DSR COSTS AMORTIZED 102712 | ENERGY FINANSWER-UTAH-2006               | OTHER | 2,187 | -      | -    | -       | -    | -     | -    | 2,187 |
| 1823920         | DSR COSTS AMORTIZED 102713 | INDUSTRIAL FINANSWER-WYOMING-UTAH-2006   | OTHER | 2,748 | -      | -    | -       | -    | -     | -    | 2,748 |
| 1823920         | DSR COSTS AMORTIZED 102717 | COMMERCIAL SELF-DIRECT-UTAH-2006         | OTHER | 65    | -      | -    | -       | -    | -     | -    | 65    |
| 1823920         | DSR COSTS AMORTIZED 102718 | INDUSTRIAL SELF-DIRECT-UTAH-2006         | OTHER | 122   | -      | -    | -       | -    | -     | -    | 122   |
| 1823920         | DSR COSTS AMORTIZED 102719 | RESIDENTIAL NEW CONSTRUCTION-UTAH-2006   | OTHER | 1,848 | -      | -    | -       | -    | -     | -    | 1,848 |
| 1823920         | DSR COSTS AMORTIZED 102720 | COMMERCIAL FINANSWER EXPRESS-UTAH-2006   | OTHER | 2,469 | -      | -    | -       | -    | -     | -    | 2,469 |
| 1823920         | DSR COSTS AMORTIZED 102721 | INDUSTRIAL FINANSWER-UTAH-2006           | OTHER | 536   | -      | -    | -       | -    | -     | -    | 536   |
| 1823920         | DSR COSTS AMORTIZED 102722 | RETROFIT COMMISSIONING PROGRAM -UTAH-200 | OTHER | 211   | -      | -    | -       | -    | -     | -    | 211   |
| 1823920         | DSR COSTS AMORTIZED 102723 | C&I LIGHTING LOAD CONTROL -UTAH-2006     | OTHER | 8     | -      | -    | -       | -    | -     | -    | 8     |
| 1823920         | DSR COSTS AMORTIZED 102725 | CALIFORNIA DSM EXPENSE-2006              | OTHER | 0     | -      | -    | -       | -    | -     | -    | 0     |



Regulatory Assets  
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| Primary Account | Secondary Account          | Alloc                                    | Total | Calif    | Oregon | Wash | Wyoming | Utah | Idaho | FERC | Other    |
|-----------------|----------------------------|--|-------|----------|--------|------|---------|------|-------|------|----------|
| 1823920         | DSR COSTS AMORTIZED 102759 | HOME ENERGY EFF INCENTIVE PROG-UTAH-2006 | OTHER | 241      | -      | -    | -       | -    | -     | -    | 241      |
| 1823920         | DSR COSTS AMORTIZED 102760 | HOME ENERGY EFF INCENTIVE PROG-WA-2006   | OTHER | 11,589   | -      | -    | -       | -    | -     | -    | 11,589   |
| 1823920         | DSR COSTS AMORTIZED 102761 | HOME ENERGY EFF INCENTIVE PROG-PPL WYOMI | WYP   | 2        | -      | -    | 2       | -    | -     | -    | -        |
| 1823920         | DSR COSTS AMORTIZED 102767 | DSR COSTS BEING AMORTIZED                | OTHER | (37,509) | -      | -    | -       | -    | -     | -    | (37,509) |
| 1823920         | DSR COSTS AMORTIZED 102788 | DSR COSTS BEING AMORTIZED                | WYP   | 0        | -      | -    | 0       | -    | -     | -    | -        |
| 1823920         | DSR COSTS AMORTIZED 102789 | DSR COSTS BEING AMORTIZED                | WYP   | 1        | -      | -    | 1       | -    | -     | -    | -        |
| 1823920         | DSR COSTS AMORTIZED 102790 | DSR COSTS BEING AMORTIZED                | WYP   | 1        | -      | -    | 1       | -    | -     | -    | -        |
| 1823920         | DSR COSTS AMORTIZED 102791 | DSR COSTS BEING AMORTIZED                | WYP   | 1        | -      | -    | 1       | -    | -     | -    | -        |
| 1823920         | DSR COSTS AMORTIZED 102792 | DSR COSTS BEING AMORTIZED                | WYP   | 1        | -      | -    | 1       | -    | -     | -    | -        |
| 1823920         | DSR COSTS AMORTIZED 102796 | DSR COSTS BEING AMORTIZED                | OTHER | 0        | -      | -    | -       | -    | -     | -    | 0        |
| 1823920         | DSR COSTS AMORTIZED 102798 | ENERGY FINANSWER - WYOMING PPL - 2007    | WYP   | 0        | -      | -    | 0       | -    | -     | -    | -        |
| 1823920         | DSR COSTS AMORTIZED 102799 | MAJOR CUSTOMER 99                        | WYP   | 1        | -      | -    | 1       | -    | -     | -    | -        |
| 1823920         | DSR COSTS AMORTIZED 102802 | HOME ENERGY EFF INCENTIVE PRO - PPL WYOM | WYP   | 2        | -      | -    | 2       | -    | -     | -    | -        |
| 1823920         | DSR COSTS AMORTIZED 102803 | LOW-INCOME WEATHERIZATION - WYOMING PPL  | WYP   | 1        | -      | -    | 1       | -    | -     | -    | -        |
| 1823920         | DSR COSTS AMORTIZED 102804 | COMMERCIAL FINANSWER EXPRESS - WY - 2007 | WYP   | 1        | -      | -    | 1       | -    | -     | -    | -        |
| 1823920         | DSR COSTS AMORTIZED 102805 | INDUSTRIAL FINANSWER EXPRESS - WY - 2007 | WYP   | 0        | -      | -    | 0       | -    | -     | -    | -        |
| 1823920         | DSR COSTS AMORTIZED 102806 | SELF DIRECT - COMMERCIAL - WY - 2007     | WYP   | 0        | -      | -    | 0       | -    | -     | -    | -        |
| 1823920         | DSR COSTS AMORTIZED 102807 | SELF DIRECT - INDUSTRIAL - WY - 2007     | WYP   | 0        | -      | -    | 0       | -    | -     | -    | -        |
| 1823920         | DSR COSTS AMORTIZED 102819 | A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20 | OTHER | 5,982    | -      | -    | -       | -    | -     | -    | 5,982    |
| 1823920         | DSR COSTS AMORTIZED 102820 | AIR CONDITIONING - UTAH - 2007           | OTHER | 883      | -      | -    | -       | -    | -     | -    | 883      |
| 1823920         | DSR COSTS AMORTIZED 102821 | ENERGY FINANSWER - UTAH - 2007           | OTHER | 1,952    | -      | -    | -       | -    | -     | -    | 1,952    |
| 1823920         | DSR COSTS AMORTIZED 102822 | INDUSTRIAL FINANSWER - UTAH - 2007       | OTHER | 3,369    | -      | -    | -       | -    | -     | -    | 3,369    |
| 1823920         | DSR COSTS AMORTIZED 102823 | LOW INCOME - UTAH - 2007                 | OTHER | 117      | -      | -    | -       | -    | -     | -    | 117      |
| 1823920         | DSR COSTS AMORTIZED 102824 | POWER FORWARD - UTAH - 2007              | OTHER | 50       | -      | -    | -       | -    | -     | -    | 50       |
| 1823920         | DSR COSTS AMORTIZED 102825 | REFRIGERATOR RECYCLING PGM- UTAH - 2007  | OTHER | 3,399    | -      | -    | -       | -    | -     | -    | 3,399    |
| 1823920         | DSR COSTS AMORTIZED 102826 | COMMERCIAL SELF-DIRECT - UTAH - 2007     | OTHER | 61       | -      | -    | -       | -    | -     | -    | 61       |
| 1823920         | DSR COSTS AMORTIZED 102827 | INDUSTRIAL SELF-DIRECT - UTAH - 2007     | OTHER | 108      | -      | -    | -       | -    | -     | -    | 108      |
| 1823920         | DSR COSTS AMORTIZED 102828 | RESIDENTIAL NEW CONSTRUCTION - UTAH - 20 | OTHER | 1,936    | -      | -    | -       | -    | -     | -    | 1,936    |
| 1823920         | DSR COSTS AMORTIZED 102829 | COMMERCIAL FINANSWER EXPRESS - UTAH - 20 | OTHER | 3,277    | -      | -    | -       | -    | -     | -    | 3,277    |
| 1823920         | DSR COSTS AMORTIZED 102830 | INDUSTRIAL FINANSWER EXPRESS - UTAH - 20 | OTHER | 968      | -      | -    | -       | -    | -     | -    | 968      |
| 1823920         | DSR COSTS AMORTIZED 102831 | RETROFIT COMMISSIONING PROGRAM - UTAH -  | OTHER | 187      | -      | -    | -       | -    | -     | -    | 187      |
| 1823920         | DSR COSTS AMORTIZED 102833 | IRRIGATION LOAD CONTROL - UTAH - 2007    | OTHER | 277      | -      | -    | -       | -    | -     | -    | 277      |
| 1823920         | DSR COSTS AMORTIZED 102834 | HOME ENERGY EFF INCENTIVE PROG - UT 2007 | OTHER | 3,034    | -      | -    | -       | -    | -     | -    | 3,034    |
| 1823920         | DSR COSTS AMORTIZED 102883 | CALIFORNIA DSM EXPENSE - 2008            | CA    | 0        | 0      | -    | -       | -    | -     | -    | -        |
| 1823920         | DSR COSTS AMORTIZED 102885 | ENERGY FINANSWER - WYOMING PPL - 2008    | WYP   | 2        | -      | -    | 2       | -    | -     | -    | -        |
| 1823920         | DSR COSTS AMORTIZED 102886 | INDUSTRIAL FINANSWER - WYOMING PPL - 200 | WYP   | 2        | -      | -    | 2       | -    | -     | -    | -        |
| 1823920         | DSR COSTS AMORTIZED 102888 | REFRIGERATOR RECYCLING - WYOMING 2008    | WYP   | 1        | -      | -    | 1       | -    | -     | -    | -        |
| 1823920         | DSR COSTS AMORTIZED 102889 | HOME ENERGY EFF INCENTIVE PROGRAM - WYOM | WYP   | 2        | -      | -    | 2       | -    | -     | -    | -        |
| 1823920         | DSR COSTS AMORTIZED 102890 | LOW INCOME WEATHERIZATION - WYOMING 2008 | WYP   | 1        | -      | -    | 1       | -    | -     | -    | -        |
| 1823920         | DSR COSTS AMORTIZED 102891 | COMMERCIAL FINANSWER EXPRESS - WYOMING 2 | WYP   | 1        | -      | -    | 1       | -    | -     | -    | -        |
| 1823920         | DSR COSTS AMORTIZED 102892 | INDUSTRIAL FINANSWER EXPRESS - WY - 2008 | WYP   | 0        | -      | -    | 0       | -    | -     | -    | -        |
| 1823920         | DSR COSTS AMORTIZED 102893 | SELF DIRECT COMMERCIAL - WYOMING 2008    | WYP   | 1        | -      | -    | 1       | -    | -     | -    | -        |
| 1823920         | DSR COSTS AMORTIZED 102894 | SELF DIRECT INDUSTRIAL - WYOMING 2008    | WYP   | 1        | -      | -    | 1       | -    | -     | -    | -        |
| 1823920         | DSR COSTS AMORTIZED 102906 | AC LOAD CONTROL - RESIDENTIAL - UTAH 200 | OTHER | 7,175    | -      | -    | -       | -    | -     | -    | 7,175    |
| 1823920         | DSR COSTS AMORTIZED 102907 | AIR CONDITIONING - UTAH 2008             | OTHER | 526      | -      | -    | -       | -    | -     | -    | 526      |
| 1823920         | DSR COSTS AMORTIZED 102908 | ENERGY FINANSWER - UTAH - 2008           | OTHER | 3,466    | -      | -    | -       | -    | -     | -    | 3,466    |
| 1823920         | DSR COSTS AMORTIZED 102909 | INDUSTRIAL FINANSWER - UTAH - 2008       | OTHER | 4,289    | -      | -    | -       | -    | -     | -    | 4,289    |
| 1823920         | DSR COSTS AMORTIZED 102910 | LOW INCOME - UTAH 2008                   | OTHER | 127      | -      | -    | -       | -    | -     | -    | 127      |
| 1823920         | DSR COSTS AMORTIZED 102911 | POWER FORWARD - UTAH - 2008              | OTHER | 50       | -      | -    | -       | -    | -     | -    | 50       |
| 1823920         | DSR COSTS AMORTIZED 102912 | REFRIGERATOR RECYCLING - UTAH - 2008     | OTHER | 2,570    | -      | -    | -       | -    | -     | -    | 2,570    |
| 1823920         | DSR COSTS AMORTIZED 102913 | COMMERCIAL SELF DIRECT - UTAH - 2008     | OTHER | 83       | -      | -    | -       | -    | -     | -    | 83       |



Regulatory Assets  
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|-----------------|----------------------------|---|-------|---------|--------|------|---------|------|-------|------|---------|
| 1823920         | DSR COSTS AMORTIZED 102914 | INDUSTRIAL SELF DIRECT - UTAH - 2008      | OTHER | 126     | -      | -    | -       | -    | -     | -    | 126     |
| 1823920         | DSR COSTS AMORTIZED 102915 | RESIDENTIAL NEW CONSTRUCTION - UTAH 2008  | OTHER | 1,664   | -      | -    | -       | -    | -     | -    | 1,664   |
| 1823920         | DSR COSTS AMORTIZED 102916 | COMMERCIAL FINANSWER EXPRESS - UTAH 2008  | OTHER | 3,791   | -      | -    | -       | -    | -     | -    | 3,791   |
| 1823920         | DSR COSTS AMORTIZED 102917 | INDUSTRIAL FINANSWER EXPRESS - UTAH 2008  | OTHER | 1,133   | -      | -    | -       | -    | -     | -    | 1,133   |
| 1823920         | DSR COSTS AMORTIZED 102918 | RETROFIT COMMISSIONING PROGRAM - UTAH -   | OTHER | 1,053   | -      | -    | -       | -    | -     | -    | 1,053   |
| 1823920         | DSR COSTS AMORTIZED 102919 | C&I LIGHTING LOAD CONTROL - UTAH - 2008   | OTHER | 4       | -      | -    | -       | -    | -     | -    | 4       |
| 1823920         | DSR COSTS AMORTIZED 102920 | IRRIGATION LOAD CONTROL - UTAH            | OTHER | 762     | -      | -    | -       | -    | -     | -    | 762     |
| 1823920         | DSR COSTS AMORTIZED 102921 | HOME ENERGY EFF INCENTIVE PROGRAM - UTAH  | OTHER | 7,817   | -      | -    | -       | -    | -     | -    | 7,817   |
| 1823920         | DSR COSTS AMORTIZED 102964 | CALIFORNIA DSM EXPENSE - 2009             | OTHER | 0       | -      | -    | -       | -    | -     | -    | 0       |
| 1823920         | DSR COSTS AMORTIZED 102976 | A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20  | OTHER | 9,817   | -      | -    | -       | -    | -     | -    | 9,817   |
| 1823920         | DSR COSTS AMORTIZED 102977 | AIR CONDITIONING - UTAH - 2009            | OTHER | 500     | -      | -    | -       | -    | -     | -    | 500     |
| 1823920         | DSR COSTS AMORTIZED 102978 | ENERGY FINANSWER - UTAH - 2009            | OTHER | 2,532   | -      | -    | -       | -    | -     | -    | 2,532   |
| 1823920         | DSR COSTS AMORTIZED 102979 | INDUSTRIAL FINANSWER - UTAH - 2009        | OTHER | 5,215   | -      | -    | -       | -    | -     | -    | 5,215   |
| 1823920         | DSR COSTS AMORTIZED 102980 | LOW INCOME - UTAH - 2009                  | OTHER | 162     | -      | -    | -       | -    | -     | -    | 162     |
| 1823920         | DSR COSTS AMORTIZED 102981 | POWER FORWARD - UTAH - 2009               | OTHER | 50      | -      | -    | -       | -    | -     | -    | 50      |
| 1823920         | DSR COSTS AMORTIZED 102982 | REFRIGERATOR RECYCLING PGM - UTAH - 2009  | OTHER | 2,339   | -      | -    | -       | -    | -     | -    | 2,339   |
| 1823920         | DSR COSTS AMORTIZED 102983 | COMMERCIAL SELF-DIRECT - UTAH - 2009      | OTHER | 53      | -      | -    | -       | -    | -     | -    | 53      |
| 1823920         | DSR COSTS AMORTIZED 102984 | INDUSTRIAL SELF-DIRECT - UTAH - 2009      | OTHER | 72      | -      | -    | -       | -    | -     | -    | 72      |
| 1823920         | DSR COSTS AMORTIZED 102985 | RESIDENTIAL NEW CONSTRUCTION - UTAH - 20  | OTHER | 1,446   | -      | -    | -       | -    | -     | -    | 1,446   |
| 1823920         | DSR COSTS AMORTIZED 102986 | COMMERCIAL FINANSWER EXPRESS - UTAH - 20  | OTHER | 3,258   | -      | -    | -       | -    | -     | -    | 3,258   |
| 1823920         | DSR COSTS AMORTIZED 102987 | INDUSTRIAL FINANSWER EXPRESS - UTAH - 20  | OTHER | 776     | -      | -    | -       | -    | -     | -    | 776     |
| 1823920         | DSR COSTS AMORTIZED 102988 | RETROFIT COMMISSIONING PROGRAM - UTAH -   | OTHER | 947     | -      | -    | -       | -    | -     | -    | 947     |
| 1823920         | DSR COSTS AMORTIZED 102990 | IRRIGATION LOAD CONTROL - UTAH - 2009     | OTHER | 2,732   | -      | -    | -       | -    | -     | -    | 2,732   |
| 1823920         | DSR COSTS AMORTIZED 102991 | HOME ENERGY EFF INCENTIVE PROG - UT 2009  | OTHER | 25,439  | -      | -    | -       | -    | -     | -    | 25,439  |
| 1823920         | DSR COSTS AMORTIZED 102992 | ENERGY FINANSWER - WYOMING PPL - 2009     | OTHER | 21      | -      | -    | -       | -    | -     | -    | 21      |
| 1823920         | DSR COSTS AMORTIZED 102993 | INDUSTRIAL FINANSWER-WYOMING - PPL 2009   | OTHER | 96      | -      | -    | -       | -    | -     | -    | 96      |
| 1823920         | DSR COSTS AMORTIZED 102995 | REFRIGERATOR RECYCLING - PPL WYOMING - 2  | OTHER | 140     | -      | -    | -       | -    | -     | -    | 140     |
| 1823920         | DSR COSTS AMORTIZED 102996 | HOME ENERGY EFF INCENTIVE PRO - PPL WYOM  | OTHER | 439     | -      | -    | -       | -    | -     | -    | 439     |
| 1823920         | DSR COSTS AMORTIZED 102997 | LOW-INCOME WEATHERIZATION - WYOMING PPL   | OTHER | 86      | -      | -    | -       | -    | -     | -    | 86      |
| 1823920         | DSR COSTS AMORTIZED 102998 | COMMERCIAL FINANSWER EXPRESS - WY - 2009  | OTHER | 139     | -      | -    | -       | -    | -     | -    | 139     |
| 1823920         | DSR COSTS AMORTIZED 102999 | INDUSTRIAL FINANSWER EXPRESS - WY - 2009  | OTHER | 59      | -      | -    | -       | -    | -     | -    | 59      |
| 1823920         | DSR COSTS AMORTIZED 103000 | SELF DIRECT - COMMERCIAL - WY - 2009      | OTHER | 5       | -      | -    | -       | -    | -     | -    | 5       |
| 1823920         | DSR COSTS AMORTIZED 103001 | SELF DIRECT - INDUSTRIAL - WY - 2009      | OTHER | 12      | -      | -    | -       | -    | -     | -    | 12      |
| 1823920         | DSR COSTS AMORTIZED 103003 | MAIN CHECK DISB-WIRES/ACH IN CLEAR ACCT   | OTHER | 2       | -      | -    | -       | -    | -     | -    | 2       |
| 1823920         | DSR COSTS AMORTIZED 103004 | MAIN CHECK DISB-WIRES/ACH OUT CLEAR ACCT  | OTHER | 2       | -      | -    | -       | -    | -     | -    | 2       |
| 1823920         | DSR COSTS AMORTIZED 103005 | COMMERCIAL FINANSWER EXPRESS Cat 2 - WY - | OTHER | 236     | -      | -    | -       | -    | -     | -    | 236     |
| 1823920         | DSR COSTS AMORTIZED 103006 | INDUSTRIAL FINANSWER EXPRESS Cat 2 - WY - | OTHER | 34      | -      | -    | -       | -    | -     | -    | 34      |
| 1823920         | DSR COSTS AMORTIZED 103007 | ENERGY FINANSWER Cat 2 - WY 2009          | OTHER | 40      | -      | -    | -       | -    | -     | -    | 40      |
| 1823920         | DSR COSTS AMORTIZED 103008 | INDUSTRIAL FINANSWER Cat 2 - WY 2009      | OTHER | 34      | -      | -    | -       | -    | -     | -    | 34      |
| 1823920         | DSR COSTS AMORTIZED 103012 | WYOMING REV RECOVERY - SBC OFFSET CAT 1   | OTHER | (8,573) | -      | -    | -       | -    | -     | -    | (8,573) |
| 1823920         | DSR COSTS AMORTIZED 103013 | WYOMING REV RECOVERY - SBC OFFSET CAT 2   | OTHER | (8,514) | -      | -    | -       | -    | -     | -    | (8,514) |
| 1823920         | DSR COSTS AMORTIZED 103014 | WYOMING REV RECOVERY - SBC OFFSET CAT 3   | OTHER | (7,758) | -      | -    | -       | -    | -     | -    | (7,758) |
| 1823920         | DSR COSTS AMORTIZED 103031 | OUTREACH and COMMUNICATIONS - UT 2009     | OTHER | 571     | -      | -    | -       | -    | -     | -    | 571     |
| 1823920         | DSR COSTS AMORTIZED 103059 | CALIFORNIA DSM EXPENSE - 2010             | OTHER | 0       | -      | -    | -       | -    | -     | -    | 0       |
| 1823920         | DSR COSTS AMORTIZED 103071 | A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20  | OTHER | 4,836   | -      | -    | -       | -    | -     | -    | 4,836   |
| 1823920         | DSR COSTS AMORTIZED 103072 | AIR CONDITIONING - UTAH - 2010            | OTHER | 1,490   | -      | -    | -       | -    | -     | -    | 1,490   |
| 1823920         | DSR COSTS AMORTIZED 103073 | ENERGY FINANSWER - UTAH - 2010            | OTHER | 3,246   | -      | -    | -       | -    | -     | -    | 3,246   |
| 1823920         | DSR COSTS AMORTIZED 103074 | INDUSTRIAL FINANSWER - UTAH - 2010        | OTHER | 4,524   | -      | -    | -       | -    | -     | -    | 4,524   |
| 1823920         | DSR COSTS AMORTIZED 103075 | LOW INCOME - UTAH - 2010                  | OTHER | 258     | -      | -    | -       | -    | -     | -    | 258     |
| 1823920         | DSR COSTS AMORTIZED 103076 | POWER FORWARD - UTAH # 2010               | OTHER | 50      | -      | -    | -       | -    | -     | -    | 50      |
| 1823920         | DSR COSTS AMORTIZED 103077 | REFRIGERATOR RECYCLING PGM - UTAH - 2010  | OTHER | 2,370   | -      | -    | -       | -    | -     | -    | 2,370   |



Regulatory Assets  
Average of Monthly Averages Ending - December 2015  
Allocation Method - Factor West Control Area  
(Allocated in Thousands)

| Primary Account | Secondary Account          | Alloc                                    | Total | Calif  | Oregon | Wash | Wyoming | Utah | Idaho | FERC | Other  |
|-----------------|----------------------------|--|-------|--------|--------|------|---------|------|-------|------|--------|
| 1823920         | DSR COSTS AMORTIZED 103078 | COMMERCIAL SELF-DIRECT - UTAH - 2010     | OTHER | 187    | -      | -    | -       | -    | -     | -    | 187    |
| 1823920         | DSR COSTS AMORTIZED 103079 | INDUSTRIAL SELF-DIRECT - UTAH - 2010     | OTHER | 330    | -      | -    | -       | -    | -     | -    | 330    |
| 1823920         | DSR COSTS AMORTIZED 103080 | RESIDENTIAL NEW CONSTRUCTION - UTAH - 20 | OTHER | 2,605  | -      | -    | -       | -    | -     | -    | 2,605  |
| 1823920         | DSR COSTS AMORTIZED 103081 | COMMERCIAL FINANSWER EXPRESS - UTAH - 20 | OTHER | 4,107  | -      | -    | -       | -    | -     | -    | 4,107  |
| 1823920         | DSR COSTS AMORTIZED 103082 | INDUSTRIAL FINANSWER EXPRESS - UTAH - 20 | OTHER | 1,019  | -      | -    | -       | -    | -     | -    | 1,019  |
| 1823920         | DSR COSTS AMORTIZED 103083 | RETROFIT COMMISSIONING PROGRAM - UTAH -  | OTHER | 986    | -      | -    | -       | -    | -     | -    | 986    |
| 1823920         | DSR COSTS AMORTIZED 103085 | IRRIGATION LOAD CONTROL - UTAH - 2010    | OTHER | 2,513  | -      | -    | -       | -    | -     | -    | 2,513  |
| 1823920         | DSR COSTS AMORTIZED 103086 | HOME ENERGY EFF INCENTIVE PROG - UT 2010 | OTHER | 16,876 | -      | -    | -       | -    | -     | -    | 16,876 |
| 1823920         | DSR COSTS AMORTIZED 103087 | OUTREACH and COMMUNICATIONS - UT 2010    | OTHER | 1,485  | -      | -    | -       | -    | -     | -    | 1,485  |
| 1823920         | DSR COSTS AMORTIZED 103089 | ENERGY FINANSWER-WY-2010 CAT3            | OTHER | 11     | -      | -    | -       | -    | -     | -    | 11     |
| 1823920         | DSR COSTS AMORTIZED 103090 | INDUSTRIAL FINANSWER-WY-2010 CAT3        | OTHER | 669    | -      | -    | -       | -    | -     | -    | 669    |
| 1823920         | DSR COSTS AMORTIZED 103092 | REFRIGERATOR RECYCLING-WY-2010 CAT1      | OTHER | 176    | -      | -    | -       | -    | -     | -    | 176    |
| 1823920         | DSR COSTS AMORTIZED 103093 | HOME ENERGY EFF INCENT PROG Y-2010 CAT1  | OTHER | 740    | -      | -    | -       | -    | -     | -    | 740    |
| 1823920         | DSR COSTS AMORTIZED 103094 | LOW-INCOME WEATHERZTN - WY 2010 CAT1     | OTHER | 49     | -      | -    | -       | -    | -     | -    | 49     |
| 1823920         | DSR COSTS AMORTIZED 103095 | COMMERCIAL FINANSWER EXP WY-2010 CAT3    | OTHER | 65     | -      | -    | -       | -    | -     | -    | 65     |
| 1823920         | DSR COSTS AMORTIZED 103096 | INDUSTRIAL FINANSWER EXP WY-2010 CAT3    | OTHER | 127    | -      | -    | -       | -    | -     | -    | 127    |
| 1823920         | DSR COSTS AMORTIZED 103097 | SELF DIRECT - COMMERCIAL -WY-2010 CAT3   | OTHER | 3      | -      | -    | -       | -    | -     | -    | 3      |
| 1823920         | DSR COSTS AMORTIZED 103098 | SELF DIRECT -INDUSTRIAL -WY-2010 CAT3    | OTHER | 12     | -      | -    | -       | -    | -     | -    | 12     |
| 1823920         | DSR COSTS AMORTIZED 103099 | COMMERCIAL FINANSWER EXP - WY-2010 CAT2  | OTHER | 587    | -      | -    | -       | -    | -     | -    | 587    |
| 1823920         | DSR COSTS AMORTIZED 103100 | INDUSTRIAL FINAN EXPRESS WY-2010 CAT2    | OTHER | 55     | -      | -    | -       | -    | -     | -    | 55     |
| 1823920         | DSR COSTS AMORTIZED 103101 | ENERGY FINANSWER -WY 2010 CAT2           | OTHER | 186    | -      | -    | -       | -    | -     | -    | 186    |
| 1823920         | DSR COSTS AMORTIZED 103102 | INDUSTRIAL FINANSWER -WY 2010 CAT2       | OTHER | 125    | -      | -    | -       | -    | -     | -    | 125    |
| 1823920         | DSR COSTS AMORTIZED 103103 | Check Disb-Wires/ACH In Clearing - BT    | OTHER | 1      | -      | -    | -       | -    | -     | -    | 1      |
| 1823920         | DSR COSTS AMORTIZED 103104 | Check Disb-Wires/ACH Out Clearing - BT   | OTHER | 3      | -      | -    | -       | -    | -     | -    | 3      |
| 1823920         | DSR COSTS AMORTIZED 103137 | Company Initiatives DEI Study- Washingto | OTHER | 724    | -      | -    | -       | -    | -     | -    | 724    |
| 1823920         | DSR COSTS AMORTIZED 103163 | Commercial Direct Install - Utah - 2011  | OTHER | 3      | -      | -    | -       | -    | -     | -    | 3      |
| 1823920         | DSR COSTS AMORTIZED 103164 | Commercial Curtailment - Utah - 2011     | OTHER | 30     | -      | -    | -       | -    | -     | -    | 30     |
| 1823920         | DSR COSTS AMORTIZED 103165 | Commercial Direct Install - Washington   | OTHER | 0      | -      | -    | -       | -    | -     | -    | 0      |
| 1823920         | DSR COSTS AMORTIZED 103168 | CALIFORNIA DSM EXPENSE - 2011            | OTHER | 0      | -      | -    | -       | -    | -     | -    | 0      |
| 1823920         | DSR COSTS AMORTIZED 103169 | Commercial Curtailment - Oregon          | OTHER | 27     | -      | -    | -       | -    | -     | -    | 27     |
| 1823920         | DSR COSTS AMORTIZED 103181 | A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20 | OTHER | 6,498  | -      | -    | -       | -    | -     | -    | 6,498  |
| 1823920         | DSR COSTS AMORTIZED 103182 | AIR CONDITIONING - UTAH - 2011           | OTHER | 1,305  | -      | -    | -       | -    | -     | -    | 1,305  |
| 1823920         | DSR COSTS AMORTIZED 103183 | ENERGY FINANSWER - UTAH - 2011           | OTHER | 3,647  | -      | -    | -       | -    | -     | -    | 3,647  |
| 1823920         | DSR COSTS AMORTIZED 103184 | INDUSTRIAL FINANSWER - UTAH - 2011       | OTHER | 5,016  | -      | -    | -       | -    | -     | -    | 5,016  |
| 1823920         | DSR COSTS AMORTIZED 103185 | LOW INCOME - UTAH - 2011                 | OTHER | 255    | -      | -    | -       | -    | -     | -    | 255    |
| 1823920         | DSR COSTS AMORTIZED 103186 | Power Forward - Utah - 2011              | OTHER | 0      | -      | -    | -       | -    | -     | -    | 0      |
| 1823920         | DSR COSTS AMORTIZED 103187 | REFRIGERATOR RECYCLING PGM- UTAH - 2011  | OTHER | 1,880  | -      | -    | -       | -    | -     | -    | 1,880  |
| 1823920         | DSR COSTS AMORTIZED 103188 | COMMERCIAL SELF-DIRECT - UTAH - 2011     | OTHER | 126    | -      | -    | -       | -    | -     | -    | 126    |
| 1823920         | DSR COSTS AMORTIZED 103189 | INDUSTRIAL SELF-DIRECT - UTAH - 2011     | OTHER | 240    | -      | -    | -       | -    | -     | -    | 240    |
| 1823920         | DSR COSTS AMORTIZED 103190 | RESIDENTIAL NEW CONSTRUCTION - UTAH - 20 | OTHER | 3,071  | -      | -    | -       | -    | -     | -    | 3,071  |
| 1823920         | DSR COSTS AMORTIZED 103191 | COMMERCIAL FINANSWER EXPRESS - UTAH - 20 | OTHER | 4,607  | -      | -    | -       | -    | -     | -    | 4,607  |
| 1823920         | DSR COSTS AMORTIZED 103192 | INDUSTRIAL FINANSWER EXPRESS - UTAH - 20 | OTHER | 1,233  | -      | -    | -       | -    | -     | -    | 1,233  |
| 1823920         | DSR COSTS AMORTIZED 103193 | RETROFIT COMMISSIONING PROGRAM - UTAH -  | OTHER | 411    | -      | -    | -       | -    | -     | -    | 411    |
| 1823920         | DSR COSTS AMORTIZED 103195 | IRRIGATION LOAD CONTROL - UTAH - 2011    | OTHER | 2,513  | -      | -    | -       | -    | -     | -    | 2,513  |
| 1823920         | DSR COSTS AMORTIZED 103196 | HOME ENERGY EFF INCENTIVE PROG - UT 2011 | OTHER | 11,360 | -      | -    | -       | -    | -     | -    | 11,360 |
| 1823920         | DSR COSTS AMORTIZED 103197 | OUTREACH and COMMUNICATIONS - UT 2011    | OTHER | 1,437  | -      | -    | -       | -    | -     | -    | 1,437  |
| 1823920         | DSR COSTS AMORTIZED 103199 | ENERGY FINANSWER-WY-2011 CAT3            | OTHER | 30     | -      | -    | -       | -    | -     | -    | 30     |
| 1823920         | DSR COSTS AMORTIZED 103200 | INDUSTRIAL FINANSWER-WY-2011 CAT3        | OTHER | 433    | -      | -    | -       | -    | -     | -    | 433    |
| 1823920         | DSR COSTS AMORTIZED 103202 | REFRIGERATOR RECYCLING-WY-2011 CAT1      | OTHER | 183    | -      | -    | -       | -    | -     | -    | 183    |
| 1823920         | DSR COSTS AMORTIZED 103203 | HOME ENERGY EFF INCENT PROG Y-2011 CAT1  | OTHER | 1,070  | -      | -    | -       | -    | -     | -    | 1,070  |
| 1823920         | DSR COSTS AMORTIZED 103204 | Low-Income Weatherztn - WY 2011 CAT1     | OTHER | 42     | -      | -    | -       | -    | -     | -    | 42     |



Regulatory Assets  
 Average of Monthly Averages Ending - December 2015  
 Allocation Method - Factor West Control Area  
 (Allocated in Thousands)

| Primary Account | Secondary Account          | Alloc                                     | Total | Calif  | Oregon | Wash | Wyoming | Utah | Idaho | FERC | Other  |
|-----------------|----------------------------|---|-------|--------|--------|------|---------|------|-------|------|--------|
| 1823920         | DSR COSTS AMORTIZED 103205 | COMMERCIAL FINANSWER EXP WY-2011 CAT3     | OTHER | 102    | -      | -    | -       | -    | -     | -    | 102    |
| 1823920         | DSR COSTS AMORTIZED 103206 | INDUSTRIAL FINANSWER EXP WY-2011 CAT3     | OTHER | 168    | -      | -    | -       | -    | -     | -    | 168    |
| 1823920         | DSR COSTS AMORTIZED 103207 | Self Direct - Commercial - WY-2011 CAT3   | OTHER | 6      | -      | -    | -       | -    | -     | -    | 6      |
| 1823920         | DSR COSTS AMORTIZED 103208 | Self Direct -Industrial -WY-2011 CAT3     | OTHER | 268    | -      | -    | -       | -    | -     | -    | 268    |
| 1823920         | DSR COSTS AMORTIZED 103209 | COMMERCIAL FINANSWER EXP- WY-2011 CAT2    | OTHER | 894    | -      | -    | -       | -    | -     | -    | 894    |
| 1823920         | DSR COSTS AMORTIZED 103210 | INDUSTRIAL FINAN EXPRESS WY-2011 CAT2     | OTHER | 55     | -      | -    | -       | -    | -     | -    | 55     |
| 1823920         | DSR COSTS AMORTIZED 103211 | ENERGY FINANSWER - WY 2011 CAT2           | OTHER | 51     | -      | -    | -       | -    | -     | -    | 51     |
| 1823920         | DSR COSTS AMORTIZED 103212 | INDUSTRIAL FINANSWER -WY 2011 CAT2        | OTHER | 98     | -      | -    | -       | -    | -     | -    | 98     |
| 1823920         | DSR COSTS AMORTIZED 103213 | Self Direct - Commercial WY-2011 CAT2     | OTHER | 3      | -      | -    | -       | -    | -     | -    | 3      |
| 1823920         | DSR COSTS AMORTIZED 103214 | Self Direct- Industrial WY-2011 CAT2      | OTHER | 11     | -      | -    | -       | -    | -     | -    | 11     |
| 1823920         | DSR COSTS AMORTIZED 103277 | OUTREACH & COMM- WATTSMART - EVALUATION   | OTHER | 1,061  | -      | -    | -       | -    | -     | -    | 1,061  |
| 1823920         | DSR COSTS AMORTIZED 103280 | COMPANY INITIATIVES -PRODUCTION EFFICIEN  | OTHER | 388    | -      | -    | -       | -    | -     | -    | 388    |
| 1823920         | DSR COSTS AMORTIZED 103291 | Portfolio -WY-2011 Cat4                   | OTHER | 266    | -      | -    | -       | -    | -     | -    | 266    |
| 1823920         | DSR COSTS AMORTIZED 103292 | Portfolio - Washington                    | OTHER | 2,629  | -      | -    | -       | -    | -     | -    | 2,629  |
| 1823920         | DSR COSTS AMORTIZED 103293 | Energy Storage Demonstration Project -UT  | OTHER | 7      | -      | -    | -       | -    | -     | -    | 7      |
| 1823920         | DSR COSTS AMORTIZED 103295 | Outreach And Communication-WY-2011        | OTHER | 1      | -      | -    | -       | -    | -     | -    | 1      |
| 1823920         | DSR COSTS AMORTIZED 103299 | AGRICULTURAL FINANSWER EXPRESS - UTAH - 2 | OTHER | 0      | -      | -    | -       | -    | -     | -    | 0      |
| 1823920         | DSR COSTS AMORTIZED 103300 | AGRICULTURAL FINANSWER EXPRESS - WASHING  | OTHER | 75     | -      | -    | -       | -    | -     | -    | 75     |
| 1823920         | DSR COSTS AMORTIZED 103301 | PORTFOLIO -WY-2011 CAT2                   | OTHER | 74     | -      | -    | -       | -    | -     | -    | 74     |
| 1823920         | DSR COSTS AMORTIZED 103302 | PORTFOLIO -WY-2011 CAT3                   | OTHER | 110    | -      | -    | -       | -    | -     | -    | 110    |
| 1823920         | DSR COSTS AMORTIZED 103308 | Home Energy Reporting -OPower -WA 2011    | OTHER | 791    | -      | -    | -       | -    | -     | -    | 791    |
| 1823920         | DSR COSTS AMORTIZED 103311 | CALIFORNIA DSM EXPENSE - 2012             | OTHER | 0      | -      | -    | -       | -    | -     | -    | 0      |
| 1823920         | DSR COSTS AMORTIZED 103324 | A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20  | OTHER | 5,794  | -      | -    | -       | -    | -     | -    | 5,794  |
| 1823920         | DSR COSTS AMORTIZED 103325 | AIR CONDITIONING - UTAH - 2012            | OTHER | 1,470  | -      | -    | -       | -    | -     | -    | 1,470  |
| 1823920         | DSR COSTS AMORTIZED 103326 | ENERGY FINANSWER - UTAH - 2012            | OTHER | 6,899  | -      | -    | -       | -    | -     | -    | 6,899  |
| 1823920         | DSR COSTS AMORTIZED 103327 | INDUSTRIAL FINANSWER - UTAH - 2012        | OTHER | 2,935  | -      | -    | -       | -    | -     | -    | 2,935  |
| 1823920         | DSR COSTS AMORTIZED 103328 | LOW INCOME - UTAH - 2012                  | OTHER | 177    | -      | -    | -       | -    | -     | -    | 177    |
| 1823920         | DSR COSTS AMORTIZED 103330 | REFRIGERATOR RECYCLING PGM- UTAH - 2012   | OTHER | 1,474  | -      | -    | -       | -    | -     | -    | 1,474  |
| 1823920         | DSR COSTS AMORTIZED 103331 | COMMERCIAL SELF-DIRECT - UTAH - 2012      | OTHER | 172    | -      | -    | -       | -    | -     | -    | 172    |
| 1823920         | DSR COSTS AMORTIZED 103332 | INDUSTRIAL SELF-DIRECT - UTAH - 2012      | OTHER | 429    | -      | -    | -       | -    | -     | -    | 429    |
| 1823920         | DSR COSTS AMORTIZED 103333 | RESIDENTIAL NEW CONSTRUCTION - UTAH - 20  | OTHER | 1,943  | -      | -    | -       | -    | -     | -    | 1,943  |
| 1823920         | DSR COSTS AMORTIZED 103334 | COMMERCIAL FINANSWER EXPRESS - UTAH - 20  | OTHER | 6,221  | -      | -    | -       | -    | -     | -    | 6,221  |
| 1823920         | DSR COSTS AMORTIZED 103335 | INDUSTRIAL FINANSWER EXPRESS - UTAH - 20  | OTHER | 1,280  | -      | -    | -       | -    | -     | -    | 1,280  |
| 1823920         | DSR COSTS AMORTIZED 103336 | RETROFIT COMMISSIONING PROGRAM - UTAH -   | OTHER | 460    | -      | -    | -       | -    | -     | -    | 460    |
| 1823920         | DSR COSTS AMORTIZED 103337 | IRRIGATION LOAD CONTROL - UTAH - 2012     | OTHER | 2,097  | -      | -    | -       | -    | -     | -    | 2,097  |
| 1823920         | DSR COSTS AMORTIZED 103338 | HOME ENERGY EFF INCENTIVE PROG - UT 2012  | OTHER | 11,113 | -      | -    | -       | -    | -     | -    | 11,113 |
| 1823920         | DSR COSTS AMORTIZED 103339 | OUTREACH and COMMUNICATIONS - UT 2012     | OTHER | 1,836  | -      | -    | -       | -    | -     | -    | 1,836  |
| 1823920         | DSR COSTS AMORTIZED 103340 | COMMERCIAL DIRECT INSTALL - UT 2012       | OTHER | 0      | -      | -    | -       | -    | -     | -    | 0      |
| 1823920         | DSR COSTS AMORTIZED 103341 | COMMERCIAL CURTAILMENT - UT 2012          | OTHER | (30)   | -      | -    | -       | -    | -     | -    | (30)   |
| 1823920         | DSR COSTS AMORTIZED 103342 | ENERGY STORAGE DEMO PROJECT - UT 2012     | OTHER | 6      | -      | -    | -       | -    | -     | -    | 6      |
| 1823920         | DSR COSTS AMORTIZED 103343 | AGRICULTURAL FINANSWER EXPRESS - UTAH -   | OTHER | 21     | -      | -    | -       | -    | -     | -    | 21     |
| 1823920         | DSR COSTS AMORTIZED 103346 | HOME ENERGY REPORTING - UT 2012           | OTHER | 534    | -      | -    | -       | -    | -     | -    | 534    |
| 1823920         | DSR COSTS AMORTIZED 103347 | ENERGY FINANSWER-WY-2012 CAT3             | OTHER | 20     | -      | -    | -       | -    | -     | -    | 20     |
| 1823920         | DSR COSTS AMORTIZED 103348 | INDUSTRIAL FINANSWER-WY-2012 CAT3         | OTHER | 606    | -      | -    | -       | -    | -     | -    | 606    |
| 1823920         | DSR COSTS AMORTIZED 103349 | REFRIGERATOR RECYCLING-WY -2012 CAT1      | OTHER | 169    | -      | -    | -       | -    | -     | -    | 169    |
| 1823920         | DSR COSTS AMORTIZED 103350 | HOME ENERGY EFF INCENT PROG Y-2012 CAT1   | OTHER | 904    | -      | -    | -       | -    | -     | -    | 904    |
| 1823920         | DSR COSTS AMORTIZED 103351 | LOW-INCOME WEATHERZTN - WY 2012 CAT1      | OTHER | 31     | -      | -    | -       | -    | -     | -    | 31     |
| 1823920         | DSR COSTS AMORTIZED 103352 | COMMERCIAL FINANSWER EXP WY-2012 CAT3     | OTHER | 143    | -      | -    | -       | -    | -     | -    | 143    |
| 1823920         | DSR COSTS AMORTIZED 103353 | JNDUSTRIAL FINANSWER EXP WY-2012 CAT3     | OTHER | 170    | -      | -    | -       | -    | -     | -    | 170    |
| 1823920         | DSR COSTS AMORTIZED 103354 | SELF DIRECT - COMMERCIAL -WY-2012 CAT3    | OTHER | 4      | -      | -    | -       | -    | -     | -    | 4      |
| 1823920         | DSR COSTS AMORTIZED 103355 | SELF DIRECT -INDUSTRIAL -WY-2012 CAT3     | OTHER | 60     | -      | -    | -       | -    | -     | -    | 60     |



Regulatory Assets  
Average of Monthly Averages Ending - December 2015  
Allocation Method - Factor West Control Area  
(Allocated in Thousands)

| Primary Account | Secondary Account          | Alloc                                    | Total | Calif  | Oregon | Wash | Wyoming | Utah | Idaho | FERC | Other  |
|-----------------|----------------------------|--|-------|--------|--------|------|---------|------|-------|------|--------|
| 1823920         | DSR COSTS AMORTIZED 103356 | COMMERCIAL FINANSWER EXP- WY-2012 CAT2   | OTHER | 1,203  | -      | -    | -       | -    | -     | -    | 1,203  |
| 1823920         | DSR COSTS AMORTIZED 103357 | INDUSTRIAL FINAN EXPRESS WY-2012 CAT2    | OTHER | 58     | -      | -    | -       | -    | -     | -    | 58     |
| 1823920         | DSR COSTS AMORTIZED 103358 | ENERGY FINANSWER -WY 2012 CAT2           | OTHER | 59     | -      | -    | -       | -    | -     | -    | 59     |
| 1823920         | DSR COSTS AMORTIZED 103359 | INDUSTRIAL FINANSWER -WY 2012 CAT2       | OTHER | 205    | -      | -    | -       | -    | -     | -    | 205    |
| 1823920         | DSR COSTS AMORTIZED 103360 | SELF DIRECT - COMMERCIAL WY-2012 CAT2    | OTHER | 1      | -      | -    | -       | -    | -     | -    | 1      |
| 1823920         | DSR COSTS AMORTIZED 103361 | SELF DIRECT- INDUSTRIAL WY-2012 CAT2     | OTHER | 1      | -      | -    | -       | -    | -     | -    | 1      |
| 1823920         | DSR COSTS AMORTIZED 103363 | PORTFOLIO WY-2012 CAT1                   | OTHER | 33     | -      | -    | -       | -    | -     | -    | 33     |
| 1823920         | DSR COSTS AMORTIZED 103364 | OUTREACH AND COMMUNICATION WATTSMT WY-2  | OTHER | 155    | -      | -    | -       | -    | -     | -    | 155    |
| 1823920         | DSR COSTS AMORTIZED 103365 | AGRICULURAL FINANSWER EXP WY-2012 CAT2   | OTHER | 1      | -      | -    | -       | -    | -     | -    | 1      |
| 1823920         | DSR COSTS AMORTIZED 103366 | AGRICULURAL FINANSWER EXP WY-2012 CAT3   | OTHER | 0      | -      | -    | -       | -    | -     | -    | 0      |
| 1823920         | DSR COSTS AMORTIZED 103367 | PORTFOLIO WY-2012 CAT2                   | OTHER | 35     | -      | -    | -       | -    | -     | -    | 35     |
| 1823920         | DSR COSTS AMORTIZED 103368 | PORTFOLIO WY-2012 CAT3                   | OTHER | 30     | -      | -    | -       | -    | -     | -    | 30     |
| 1823920         | DSR COSTS AMORTIZED 103369 | COMMERCIAL CURTAILMENT - OR 2012         | OTHER | (27)   | -      | -    | -       | -    | -     | -    | (27)   |
| 1823920         | DSR COSTS AMORTIZED 103493 | U.of Utah Student Energy Sponsorship- UT | OTHER | 8      | -      | -    | -       | -    | -     | -    | 8      |
| 1823920         | DSR COSTS AMORTIZED 103496 | PORTFOLIO - IDAHO                        | OTHER | 2      | -      | -    | -       | -    | -     | -    | 2      |
| 1823920         | DSR COSTS AMORTIZED 103497 | PORTFOLIO - UTAH                         | OTHER | 42     | -      | -    | -       | -    | -     | -    | 42     |
| 1823920         | DSR COSTS AMORTIZED 103623 | CALIFORNIA DSM EXPENSE - 2013            | OTHER | 0      | -      | -    | -       | -    | -     | -    | 0      |
| 1823920         | DSR COSTS AMORTIZED 103646 | PORTFOLIO - IDAHO 2013                   | OTHER | 38     | -      | -    | -       | -    | -     | -    | 38     |
| 1823920         | DSR COSTS AMORTIZED 103647 | A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20 | OTHER | 10,293 | -      | -    | -       | -    | -     | -    | 10,293 |
| 1823920         | DSR COSTS AMORTIZED 103648 | AIR CONDITIONING - UTAH - 2013           | OTHER | 66     | -      | -    | -       | -    | -     | -    | 66     |
| 1823920         | DSR COSTS AMORTIZED 103649 | ENERGY FINANSWER - UTAH - 2013           | OTHER | 1,445  | -      | -    | -       | -    | -     | -    | 1,445  |
| 1823920         | DSR COSTS AMORTIZED 103650 | INDUSTRIAL FINANSWER - UTAH - 2013       | OTHER | 2,168  | -      | -    | -       | -    | -     | -    | 2,168  |
| 1823920         | DSR COSTS AMORTIZED 103651 | LOW INCOME - UTAH - 2013                 | OTHER | 120    | -      | -    | -       | -    | -     | -    | 120    |
| 1823920         | DSR COSTS AMORTIZED 103653 | REFRIGERATOR RECYCLING PGM- UTAH - 2013  | OTHER | 1,544  | -      | -    | -       | -    | -     | -    | 1,544  |
| 1823920         | DSR COSTS AMORTIZED 103654 | COMMERCIAL SELF-DIRECT - UTAH - 2013     | OTHER | 116    | -      | -    | -       | -    | -     | -    | 116    |
| 1823920         | DSR COSTS AMORTIZED 103655 | INDUSTRIAL SELF-DIRECT - UTAH - 2013     | OTHER | 319    | -      | -    | -       | -    | -     | -    | 319    |
| 1823920         | DSR COSTS AMORTIZED 103656 | RESIDENTIAL NEW CONSTRUCTION - UTAH - 20 | OTHER | 1,314  | -      | -    | -       | -    | -     | -    | 1,314  |
| 1823920         | DSR COSTS AMORTIZED 103657 | COMMERCIAL FINANSWER EXPRESS - UTAH - 20 | OTHER | 8,290  | -      | -    | -       | -    | -     | -    | 8,290  |
| 1823920         | DSR COSTS AMORTIZED 103658 | INDUSTRIAL FINANSWER EXPRESS - UTAH - 20 | OTHER | 1,444  | -      | -    | -       | -    | -     | -    | 1,444  |
| 1823920         | DSR COSTS AMORTIZED 103660 | IRRIGATION LOAD CONTROL - UTAH - 2013    | OTHER | 807    | -      | -    | -       | -    | -     | -    | 807    |
| 1823920         | DSR COSTS AMORTIZED 103661 | HOME ENERGY EFF INCENTIVE PROG - UT 2013 | OTHER | 20,269 | -      | -    | -       | -    | -     | -    | 20,269 |
| 1823920         | DSR COSTS AMORTIZED 103662 | OUTREACH and COMMUNICATIONS - UT 2013    | OTHER | 1,406  | -      | -    | -       | -    | -     | -    | 1,406  |
| 1823920         | DSR COSTS AMORTIZED 103666 | AGRICULTURAL FINANSWER EXPRESS - UTAH -  | OTHER | 70     | -      | -    | -       | -    | -     | -    | 70     |
| 1823920         | DSR COSTS AMORTIZED 103671 | HOME ENERGY REPORTING - UT 2013          | OTHER | 765    | -      | -    | -       | -    | -     | -    | 765    |
| 1823920         | DSR COSTS AMORTIZED 103673 | RETROFIT COMMISSIONING PROGRAM - UTAH -  | OTHER | 135    | -      | -    | -       | -    | -     | -    | 135    |
| 1823920         | DSR COSTS AMORTIZED 103675 | ENERGY FINANSWER-WY-2013 CAT3            | OTHER | 27     | -      | -    | -       | -    | -     | -    | 27     |
| 1823920         | DSR COSTS AMORTIZED 103676 | INDUSTRIAL FINANSWER-WY-2013 CAT3        | OTHER | 985    | -      | -    | -       | -    | -     | -    | 985    |
| 1823920         | DSR COSTS AMORTIZED 103677 | REFRIGERATOR RECYCLING-WY -2013 CAT1     | OTHER | 130    | -      | -    | -       | -    | -     | -    | 130    |
| 1823920         | DSR COSTS AMORTIZED 103678 | HOME ENERGY EFF INCENT PROG Y-2013 CAT1  | OTHER | 884    | -      | -    | -       | -    | -     | -    | 884    |
| 1823920         | DSR COSTS AMORTIZED 103679 | LOW-INCOME WEATHERZTN - WY 2013 CAT1     | OTHER | 41     | -      | -    | -       | -    | -     | -    | 41     |
| 1823920         | DSR COSTS AMORTIZED 103680 | COMMERCIAL FINANSWER EXP WY-2013 CAT3    | OTHER | 424    | -      | -    | -       | -    | -     | -    | 424    |
| 1823920         | DSR COSTS AMORTIZED 103681 | INDUSTRIAL FINANSWER EXP WY-2013 CAT3    | OTHER | 169    | -      | -    | -       | -    | -     | -    | 169    |
| 1823920         | DSR COSTS AMORTIZED 103682 | SELF DIRECT - COMMERCIAL -WY-2013 CAT3   | OTHER | 2      | -      | -    | -       | -    | -     | -    | 2      |
| 1823920         | DSR COSTS AMORTIZED 103683 | SELF DIRECT -INDUSTRIAL - WY-2013 CAT3   | OTHER | 9      | -      | -    | -       | -    | -     | -    | 9      |
| 1823920         | DSR COSTS AMORTIZED 103684 | COMMERCIAL FINANSWER EXP- WY-2013 CAT2   | OTHER | 1,234  | -      | -    | -       | -    | -     | -    | 1,234  |
| 1823920         | DSR COSTS AMORTIZED 103685 | INDUSTRIAL FINAN EXPRESS WY-2013 CAT2    | OTHER | 85     | -      | -    | -       | -    | -     | -    | 85     |
| 1823920         | DSR COSTS AMORTIZED 103686 | ENERGY FINANSWER -WY 2013 CAT2           | OTHER | 26     | -      | -    | -       | -    | -     | -    | 26     |
| 1823920         | DSR COSTS AMORTIZED 103687 | INDUSTRIAL FINANSWER -WY 2013 CAT2       | OTHER | 58     | -      | -    | -       | -    | -     | -    | 58     |
| 1823920         | DSR COSTS AMORTIZED 103688 | SELF DIRECT - COMMERCIAL WY-2013 CAT2    | OTHER | 2      | -      | -    | -       | -    | -     | -    | 2      |
| 1823920         | DSR COSTS AMORTIZED 103689 | SELF DIRECT - INDUSTRIAL WY-2013 CAT2    | OTHER | 8      | -      | -    | -       | -    | -     | -    | 8      |
| 1823920         | DSR COSTS AMORTIZED 103690 | PORTFOLIO WY-2013 CAT1                   | OTHER | 130    | -      | -    | -       | -    | -     | -    | 130    |





Regulatory Assets  
 Average of Monthly Averages Ending - December 2015  
 Allocation Method - Factor West Control Area  
 (Allocated in Thousands)

| Primary Account | Secondary Account          | Alloc                                     | Total | Calif  | Oregon | Wash | Wyoming | Utah | Idaho | FERC | Other  |
|-----------------|----------------------------|---|-------|--------|--------|------|---------|------|-------|------|--------|
| 1823920         | DSR COSTS AMORTIZED 103691 | OUTREACH AND COMMUNICATION WATTSMT WY-2   | OTHER | 178    | -      | -    | -       | -    | -     | -    | 178    |
| 1823920         | DSR COSTS AMORTIZED 103692 | AGRICULTURAL FINANSWER EXP WY-2013 CAT2   | OTHER | 10     | -      | -    | -       | -    | -     | -    | 10     |
| 1823920         | DSR COSTS AMORTIZED 103693 | AGRICULTURAL FINANSWER EXP WY-2013 CAT3   | OTHER | 0      | -      | -    | -       | -    | -     | -    | 0      |
| 1823920         | DSR COSTS AMORTIZED 103694 | PORTFOLIO WY-2013 CAT2                    | OTHER | 38     | -      | -    | -       | -    | -     | -    | 38     |
| 1823920         | DSR COSTS AMORTIZED 103695 | PORTFOLIO WY-2013 CAT3                    | OTHER | 26     | -      | -    | -       | -    | -     | -    | 26     |
| 1823920         | DSR COSTS AMORTIZED 103700 | PORTFOLIO - UTAH 2013                     | OTHER | 435    | -      | -    | -       | -    | -     | -    | 435    |
| 1823920         | DSR COSTS AMORTIZED 103701 | U.of Utah Student Energy Sponsorship- UT  | OTHER | 2      | -      | -    | -       | -    | -     | -    | 2      |
| 1823920         | DSR COSTS AMORTIZED 103732 | COMMERCIAL (WSB) WATTSMART BUSINESS - UT  | OTHER | 0      | -      | -    | -       | -    | -     | -    | 0      |
| 1823920         | DSR COSTS AMORTIZED 103734 | INDUSTRIAL (WSB) WATTSMART BUSINESS - UT  | OTHER | 0      | -      | -    | -       | -    | -     | -    | 0      |
| 1823920         | DSR COSTS AMORTIZED 103735 | WSB - WATTSMART BUSINESS - UT- 2013       | OTHER | 12     | -      | -    | -       | -    | -     | -    | 12     |
| 1823920         | DSR COSTS AMORTIZED 103740 | COMMERCIAL (WSB) WATTSMART BUSINESS - WA  | OTHER | 2,480  | -      | -    | -       | -    | -     | -    | 2,480  |
| 1823920         | DSR COSTS AMORTIZED 103741 | INDUSTRIAL WATTSMART BUSINESS - WA-2013   | OTHER | 3,374  | -      | -    | -       | -    | -     | -    | 3,374  |
| 1823920         | DSR COSTS AMORTIZED 103742 | WSB - WATTSMART BUSINESS - WA- 2013       | OTHER | 1,734  | -      | -    | -       | -    | -     | -    | 1,734  |
| 1823920         | DSR COSTS AMORTIZED 103743 | AGRICULTURAL (WSB) WATTSMART BUSINESS -   | OTHER | 154    | -      | -    | -       | -    | -     | -    | 154    |
| 1823920         | DSR COSTS AMORTIZED 103745 | CALIFORNIA DSM EXPENSE - 2014             | OTHER | 0      | -      | -    | -       | -    | -     | -    | 0      |
| 1823920         | DSR COSTS AMORTIZED 103754 | PORTFOLIO - IDAHO 2014                    | OTHER | 30     | -      | -    | -       | -    | -     | -    | 30     |
| 1823920         | DSR COSTS AMORTIZED 103756 | A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20  | OTHER | 24,564 | -      | -    | -       | -    | -     | -    | 24,564 |
| 1823920         | DSR COSTS AMORTIZED 103757 | AGRICULTURAL FINANSWER EXPRESS - UTAH - 2 | OTHER | 1      | -      | -    | -       | -    | -     | -    | 1      |
| 1823920         | DSR COSTS AMORTIZED 103758 | AIR CONDITIONING - UTAH - 2014            | OTHER | 1      | -      | -    | -       | -    | -     | -    | 1      |
| 1823920         | DSR COSTS AMORTIZED 103759 | COMMERCIAL FINANSWER EXPRESS - UTAH - 20  | OTHER | 401    | -      | -    | -       | -    | -     | -    | 401    |
| 1823920         | DSR COSTS AMORTIZED 103760 | ENERGY FINANSWER - UTAH - 2014            | OTHER | 37     | -      | -    | -       | -    | -     | -    | 37     |
| 1823920         | DSR COSTS AMORTIZED 103761 | HOME ENERGY EFF INCENTIVE PROG - UT 2014  | OTHER | 24,908 | -      | -    | -       | -    | -     | -    | 24,908 |
| 1823920         | DSR COSTS AMORTIZED 103762 | HOME ENERGY REPORTING - UT 2014           | OTHER | 1,630  | -      | -    | -       | -    | -     | -    | 1,630  |
| 1823920         | DSR COSTS AMORTIZED 103763 | INDUSTRIAL FINANSWER - UTAH - 2014        | OTHER | 60     | -      | -    | -       | -    | -     | -    | 60     |
| 1823920         | DSR COSTS AMORTIZED 103764 | INDUSTRIAL FINANSWER EXPRESS - UTAH - 20  | OTHER | 144    | -      | -    | -       | -    | -     | -    | 144    |
| 1823920         | DSR COSTS AMORTIZED 103765 | IRRIGATION LOAD CONTROL - UTAH - 2014     | OTHER | 597    | -      | -    | -       | -    | -     | -    | 597    |
| 1823920         | DSR COSTS AMORTIZED 103766 | LOW INCOME - UTAH - 2014                  | OTHER | 170    | -      | -    | -       | -    | -     | -    | 170    |
| 1823920         | DSR COSTS AMORTIZED 103767 | OUTREACH and COMMUNICATIONS - UT 2014     | OTHER | 1,585  | -      | -    | -       | -    | -     | -    | 1,585  |
| 1823920         | DSR COSTS AMORTIZED 103768 | PORTFOLIO - UTAH 2014                     | OTHER | 242    | -      | -    | -       | -    | -     | -    | 242    |
| 1823920         | DSR COSTS AMORTIZED 103769 | REFRIGERATOR RECYCLING PGM- UTAH - 2014   | OTHER | 1,762  | -      | -    | -       | -    | -     | -    | 1,762  |
| 1823920         | DSR COSTS AMORTIZED 103770 | RESIDENTIAL NEW CONSTRUCTION - UTAH - 20  | OTHER | 1,203  | -      | -    | -       | -    | -     | -    | 1,203  |
| 1823920         | DSR COSTS AMORTIZED 103771 | RETROFIT COMMISSIONING PROGRAM - UTAH -   | OTHER | 1      | -      | -    | -       | -    | -     | -    | 1      |
| 1823920         | DSR COSTS AMORTIZED 103772 | COMMERCIAL SELF-DIRECT - UTAH - 2014      | OTHER | 29     | -      | -    | -       | -    | -     | -    | 29     |
| 1823920         | DSR COSTS AMORTIZED 103773 | INDUSTRIAL SELF-DIRECT - UTAH - 2014      | OTHER | 53     | -      | -    | -       | -    | -     | -    | 53     |
| 1823920         | DSR COSTS AMORTIZED 103774 | COMMERCIAL (WSB) WATTSMART BUS - UT- 201  | OTHER | 12,239 | -      | -    | -       | -    | -     | -    | 12,239 |
| 1823920         | DSR COSTS AMORTIZED 103775 | INDUSTRIAL (WSB) WATTSMART BUS- UT- 2014  | OTHER | 6,640  | -      | -    | -       | -    | -     | -    | 6,640  |
| 1823920         | DSR COSTS AMORTIZED 103776 | WSB - WATTSMART BUS- UT- 2014             | OTHER | 3,636  | -      | -    | -       | -    | -     | -    | 3,636  |
| 1823920         | DSR COSTS AMORTIZED 103777 | AGRICULTURAL (WSB) WATTSMART BUS- UT- 20  | OTHER | 161    | -      | -    | -       | -    | -     | -    | 161    |
| 1823920         | DSR COSTS AMORTIZED 103778 | U.of Utah Student Energy Sponsorship- UT  | OTHER | 5      | -      | -    | -       | -    | -     | -    | 5      |
| 1823920         | DSR COSTS AMORTIZED 103779 | AGRICULTURAL FINANSWER EXP WY-2014 CAT2   | OTHER | 4      | -      | -    | -       | -    | -     | -    | 4      |
| 1823920         | DSR COSTS AMORTIZED 103780 | AGRICULTURAL FINANSWER EXP WY-2014 CAT3   | OTHER | 0      | -      | -    | -       | -    | -     | -    | 0      |
| 1823920         | DSR COSTS AMORTIZED 103781 | COMMERCIAL FINANSWER EXP- WY-2014 CAT2    | OTHER | 1,178  | -      | -    | -       | -    | -     | -    | 1,178  |
| 1823920         | DSR COSTS AMORTIZED 103782 | COMMERCIAL FINANSWER EXP WY-2014 CAT3     | OTHER | 255    | -      | -    | -       | -    | -     | -    | 255    |
| 1823920         | DSR COSTS AMORTIZED 103783 | ENERGY FINANSWER -WY 2014 CAT2            | OTHER | 32     | -      | -    | -       | -    | -     | -    | 32     |
| 1823920         | DSR COSTS AMORTIZED 103784 | ENERGY FINANSWER-WY-2014 CAT3             | OTHER | 71     | -      | -    | -       | -    | -     | -    | 71     |
| 1823920         | DSR COSTS AMORTIZED 103785 | HOME ENERGY EFF INCENT PROG Y-2014 CAT1   | OTHER | 1,183  | -      | -    | -       | -    | -     | -    | 1,183  |
| 1823920         | DSR COSTS AMORTIZED 103786 | INDUSTRIAL FINANSWER -WY 2014 CAT2        | OTHER | 95     | -      | -    | -       | -    | -     | -    | 95     |
| 1823920         | DSR COSTS AMORTIZED 103787 | INDUSTRIAL FINANSWER-WY-2014 CAT3         | OTHER | 356    | -      | -    | -       | -    | -     | -    | 356    |
| 1823920         | DSR COSTS AMORTIZED 103788 | INDUSTRIAL FINAN EXPRESS WY-2014 CAT2     | OTHER | 136    | -      | -    | -       | -    | -     | -    | 136    |
| 1823920         | DSR COSTS AMORTIZED 103789 | INDUSTRIAL FINANSWER EXP WY-2014 CAT3     | OTHER | 203    | -      | -    | -       | -    | -     | -    | 203    |
| 1823920         | DSR COSTS AMORTIZED 103790 | LOW-INCOME WEATHERZTN - WY 2014 CAT1      | OTHER | 30     | -      | -    | -       | -    | -     | -    | 30     |



Regulatory Assets  
Average of Monthly Averages Ending - December 2015  
Allocation Method - Factor West Control Area  
(Allocated in Thousands)

| Primary Account | Secondary Account          | Alloc                                    | Total | Calif  | Oregon | Wash | Wyoming | Utah | Idaho | FERC | Other  |
|-----------------|----------------------------|--|-------|--------|--------|------|---------|------|-------|------|--------|
| 1823920         | DSR COSTS AMORTIZED 103791 | OUTREACH AND COMMUNICATION WATTSMT WY-2  | OTHER | 157    | -      | -    | -       | -    | -     | -    | 157    |
| 1823920         | DSR COSTS AMORTIZED 103792 | PORTFOLIO WY-2014 CAT1                   | OTHER | 63     | -      | -    | -       | -    | -     | -    | 63     |
| 1823920         | DSR COSTS AMORTIZED 103793 | PORTFOLIO WY-2014 CAT2                   | OTHER | 147    | -      | -    | -       | -    | -     | -    | 147    |
| 1823920         | DSR COSTS AMORTIZED 103794 | PORTFOLIO WY-2014 CAT3                   | OTHER | 258    | -      | -    | -       | -    | -     | -    | 258    |
| 1823920         | DSR COSTS AMORTIZED 103795 | REFRIGERATOR RECYCLING-WY -2014 CAT1     | OTHER | 159    | -      | -    | -       | -    | -     | -    | 159    |
| 1823920         | DSR COSTS AMORTIZED 103796 | SELF DIRECT - COMMERCIAL WY-2014 CAT2    | OTHER | 2      | -      | -    | -       | -    | -     | -    | 2      |
| 1823920         | DSR COSTS AMORTIZED 103797 | SELF DIRECT - COMMERCIAL -WY-2014 CAT3   | OTHER | 2      | -      | -    | -       | -    | -     | -    | 2      |
| 1823920         | DSR COSTS AMORTIZED 103798 | SELF DIRECT- INDUSTRIAL WY-2014 CAT2     | OTHER | 2      | -      | -    | -       | -    | -     | -    | 2      |
| 1823920         | DSR COSTS AMORTIZED 103799 | SELF DIRECT -INDUSTRIAL -WY-2014 CAT3    | OTHER | 198    | -      | -    | -       | -    | -     | -    | 198    |
| 1823920         | DSR COSTS AMORTIZED 103805 | WSB - WATTSMART BUSINESS - CA- 2014      | OTHER | 0      | -      | -    | -       | -    | -     | -    | 0      |
| 1823920         | DSR COSTS AMORTIZED 103808 | WSB - WATTSMART BUSINESS - ID- 2014      | OTHER | 32     | -      | -    | -       | -    | -     | -    | 32     |
| 1823920         | DSR COSTS AMORTIZED 103809 | WSB Small Business Comm - ID-2014        | OTHER | 11     | -      | -    | -       | -    | -     | -    | 11     |
| 1823920         | DSR COSTS AMORTIZED 103810 | WSB Small Business Ind - ID 2014         | OTHER | 8      | -      | -    | -       | -    | -     | -    | 8      |
| 1823920         | DSR COSTS AMORTIZED 103811 | WSB - WattsMart Business - WY Cat 2- 201 | OTHER | 26     | -      | -    | -       | -    | -     | -    | 26     |
| 1823920         | DSR COSTS AMORTIZED 103812 | WSB - Small Business Comm - WY Cat2 -201 | OTHER | 7      | -      | -    | -       | -    | -     | -    | 7      |
| 1823920         | DSR COSTS AMORTIZED 103813 | WBS Small Business Ind - WY Cat2-2014    | OTHER | 5      | -      | -    | -       | -    | -     | -    | 5      |
| 1823920         | DSR COSTS AMORTIZED 103814 | WSB Small Business Comm- UT-2014         | OTHER | 1,635  | -      | -    | -       | -    | -     | -    | 1,635  |
| 1823920         | DSR COSTS AMORTIZED 103815 | WBS Small Business Ind- UT-2014          | OTHER | 23     | -      | -    | -       | -    | -     | -    | 23     |
| 1823920         | DSR COSTS AMORTIZED 103816 | WSB Small Business Comm- WA-2014         | OTHER | 253    | -      | -    | -       | -    | -     | -    | 253    |
| 1823920         | DSR COSTS AMORTIZED 103817 | WBS Small Business Ind- WA-2014          | OTHER | 27     | -      | -    | -       | -    | -     | -    | 27     |
| 1823920         | DSR COSTS AMORTIZED 103834 | HOME ENERGY REPORTING - ID 2014          | OTHER | 20     | -      | -    | -       | -    | -     | -    | 20     |
| 1823920         | DSR COSTS AMORTIZED 103835 | HOME ENERGY REPORTING - WY 2014          | OTHER | 23     | -      | -    | -       | -    | -     | -    | 23     |
| 1823920         | DSR COSTS AMORTIZED 103845 | REFRIGERATOR RECYCLING COMM - WASHINGTON | OTHER | 0      | -      | -    | -       | -    | -     | -    | 0      |
| 1823920         | DSR COSTS AMORTIZED 103856 | WSB WattsMart Business Agric - ID-2014   | OTHER | 0      | -      | -    | -       | -    | -     | -    | 0      |
| 1823920         | DSR COSTS AMORTIZED 103858 | WSB WattsMart Business Comm- WY Cat3 -20 | OTHER | 8      | -      | -    | -       | -    | -     | -    | 8      |
| 1823920         | DSR COSTS AMORTIZED 103859 | WBS WattsMart Business Ind- WY Cat2-2014 | OTHER | 26     | -      | -    | -       | -    | -     | -    | 26     |
| 1823920         | DSR COSTS AMORTIZED 103860 | WSB - WattsMart Business- WY Cat 3- 2014 | OTHER | 5      | -      | -    | -       | -    | -     | -    | 5      |
| 1823920         | DSR COSTS AMORTIZED 103862 | OUTREACH AND COMMUNICATION ID-2014       | OTHER | 5      | -      | -    | -       | -    | -     | -    | 5      |
| 1823920         | DSR COSTS AMORTIZED 103865 | CALIFORNIA DSM EXPENSE - 2015            | OTHER | 17     | -      | -    | -       | -    | -     | -    | 17     |
| 1823920         | DSR COSTS AMORTIZED 103874 | PORTFOLIO - IDAHO 2015                   | OTHER | 14     | -      | -    | -       | -    | -     | -    | 14     |
| 1823920         | DSR COSTS AMORTIZED 103876 | WSB - WATTSMART BUSINESS - ID- 2015      | OTHER | 194    | -      | -    | -       | -    | -     | -    | 194    |
| 1823920         | DSR COSTS AMORTIZED 103877 | WSB Small Business Comm - ID-2015        | OTHER | 550    | -      | -    | -       | -    | -     | -    | 550    |
| 1823920         | DSR COSTS AMORTIZED 103878 | WSB Small Business Ind - ID 2015         | OTHER | 106    | -      | -    | -       | -    | -     | -    | 106    |
| 1823920         | DSR COSTS AMORTIZED 103879 | HOME ENERGY REPORTING - ID 2015          | OTHER | 66     | -      | -    | -       | -    | -     | -    | 66     |
| 1823920         | DSR COSTS AMORTIZED 103880 | WSB WattsMart Business Agric - ID-2015   | OTHER | 121    | -      | -    | -       | -    | -     | -    | 121    |
| 1823920         | DSR COSTS AMORTIZED 103881 | OUTREACH AND COMMUNICATION ID-2015       | OTHER | 67     | -      | -    | -       | -    | -     | -    | 67     |
| 1823920         | DSR COSTS AMORTIZED 103882 | A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20 | OTHER | 1,321  | -      | -    | -       | -    | -     | -    | 1,321  |
| 1823920         | DSR COSTS AMORTIZED 103887 | HOME ENERGY EFF INCENTIVE PROG - UT 2015 | OTHER | 10,009 | -      | -    | -       | -    | -     | -    | 10,009 |
| 1823920         | DSR COSTS AMORTIZED 103888 | HOME ENERGY REPORTING - UT 2015          | OTHER | 1,236  | -      | -    | -       | -    | -     | -    | 1,236  |
| 1823920         | DSR COSTS AMORTIZED 103891 | IRRIGATION LOAD CONTROL - UTAH - 2015    | OTHER | 106    | -      | -    | -       | -    | -     | -    | 106    |
| 1823920         | DSR COSTS AMORTIZED 103892 | LOW INCOME - UTAH - 2015                 | OTHER | 36     | -      | -    | -       | -    | -     | -    | 36     |
| 1823920         | DSR COSTS AMORTIZED 103893 | OUTREACH and COMMUNICATIONS - UT 2015    | OTHER | 719    | -      | -    | -       | -    | -     | -    | 719    |
| 1823920         | DSR COSTS AMORTIZED 103894 | PORTFOLIO - UTAH 2015                    | OTHER | 186    | -      | -    | -       | -    | -     | -    | 186    |
| 1823920         | DSR COSTS AMORTIZED 103895 | REFRIGERATOR RECYCLING PGM- UTAH - 2015  | OTHER | 484    | -      | -    | -       | -    | -     | -    | 484    |
| 1823920         | DSR COSTS AMORTIZED 103896 | RESIDENTIAL NEW CONSTRUCTION - UTAH - 20 | OTHER | 1,027  | -      | -    | -       | -    | -     | -    | 1,027  |
| 1823920         | DSR COSTS AMORTIZED 103900 | COMMERCIAL (WSB) WATTSMART BUS - UT- 201 | OTHER | 6,530  | -      | -    | -       | -    | -     | -    | 6,530  |
| 1823920         | DSR COSTS AMORTIZED 103901 | INDUSTRIAL (WSB) WATTSMART BUS- UT- 2015 | OTHER | 2,683  | -      | -    | -       | -    | -     | -    | 2,683  |
| 1823920         | DSR COSTS AMORTIZED 103902 | WSB - WATTSMART BUS- UT- 2015            | OTHER | 2,636  | -      | -    | -       | -    | -     | -    | 2,636  |
| 1823920         | DSR COSTS AMORTIZED 103903 | AGRICULTURAL (WSB) WATTSMART BUS- UT- 20 | OTHER | 113    | -      | -    | -       | -    | -     | -    | 113    |
| 1823920         | DSR COSTS AMORTIZED 103904 | U.of Utah Student Energy Sponsorship- UT | OTHER | 6      | -      | -    | -       | -    | -     | -    | 6      |
| 1823920         | DSR COSTS AMORTIZED 103905 | WSB Small Business Comm- UT-2015         | OTHER | 2,463  | -      | -    | -       | -    | -     | -    | 2,463  |





Regulatory Assets  
Average of Monthly Averages Ending - December 2015  
Allocation Method - Factor West Control Area  
(Allocated in Thousands)

| Primary Account      | Secondary Account          | Alloc                                     | Total | Calif           | Oregon   | Wash     | Wyoming  | Utah      | Idaho    | FERC      | Other           |
|----------------------|----------------------------|---|-------|-----------------|----------|----------|----------|-----------|----------|-----------|-----------------|
| 1823920              | DSR COSTS AMORTIZED 103906 | WBS Small Business Ind- UT-2015           | OTHER | 164             | -        | -        | -        | -         | -        | -         | 164             |
| 1823920              | DSR COSTS AMORTIZED 103907 | AGRICULURAL FINANSWER EXP WY-2015 CAT2    | OTHER | 0               | -        | -        | -        | -         | -        | -         | 0               |
| 1823920              | DSR COSTS AMORTIZED 103909 | COMMERCIAL FINANSWER EXP- WY-2015 CAT2    | OTHER | 81              | -        | -        | -        | -         | -        | -         | 81              |
| 1823920              | DSR COSTS AMORTIZED 103910 | COMMERCIAL FINANSWER EXP WY-2015 CAT3     | OTHER | 45              | -        | -        | -        | -         | -        | -         | 45              |
| 1823920              | DSR COSTS AMORTIZED 103911 | ENERGY FINANSWER -WY 2015 CAT2            | OTHER | 0               | -        | -        | -        | -         | -        | -         | 0               |
| 1823920              | DSR COSTS AMORTIZED 103912 | ENERGY FINANSWER-WY-2015 CAT3             | OTHER | 41              | -        | -        | -        | -         | -        | -         | 41              |
| 1823920              | DSR COSTS AMORTIZED 103913 | HOME ENERGY EFF INCENT PROG Y-2015 CAT1   | OTHER | 663             | -        | -        | -        | -         | -        | -         | 663             |
| 1823920              | DSR COSTS AMORTIZED 103914 | INDUSTRIAL FINANSWER -WY 2015 CAT2        | OTHER | 2               | -        | -        | -        | -         | -        | -         | 2               |
| 1823920              | DSR COSTS AMORTIZED 103915 | INDUSTRIAL FINANSWER-WY-2015 CAT3         | OTHER | 75              | -        | -        | -        | -         | -        | -         | 75              |
| 1823920              | DSR COSTS AMORTIZED 103916 | INDUSTRIAL FINAN EXPRESS WY-2015 CAT2     | OTHER | 8               | -        | -        | -        | -         | -        | -         | 8               |
| 1823920              | DSR COSTS AMORTIZED 103917 | INDUSTRIAL FINANSWER EXP WY-2015 CAT3     | OTHER | 3               | -        | -        | -        | -         | -        | -         | 3               |
| 1823920              | DSR COSTS AMORTIZED 103918 | LOW-INCOME WEATHERZTN - WY 2015 CAT1      | OTHER | 15              | -        | -        | -        | -         | -        | -         | 15              |
| 1823920              | DSR COSTS AMORTIZED 103919 | OUTREACH AND COMMUNICATION WATTSMT WY-2   | OTHER | 48              | -        | -        | -        | -         | -        | -         | 48              |
| 1823920              | DSR COSTS AMORTIZED 103920 | PORTFOLIO WY-2015 CAT1                    | OTHER | 29              | -        | -        | -        | -         | -        | -         | 29              |
| 1823920              | DSR COSTS AMORTIZED 103921 | PORTFOLIO WY-2015 CAT2                    | OTHER | 20              | -        | -        | -        | -         | -        | -         | 20              |
| 1823920              | DSR COSTS AMORTIZED 103922 | PORTFOLIO WY-2015 CAT3                    | OTHER | 35              | -        | -        | -        | -         | -        | -         | 35              |
| 1823920              | DSR COSTS AMORTIZED 103923 | REFRIGERATOR RECYCLING-WY -2015 CAT1      | OTHER | 42              | -        | -        | -        | -         | -        | -         | 42              |
| 1823920              | DSR COSTS AMORTIZED 103925 | SELF DIRECT - COMMERCIAL -WY-2015 CAT3    | OTHER | 0               | -        | -        | -        | -         | -        | -         | 0               |
| 1823920              | DSR COSTS AMORTIZED 103927 | SELF DIRECT -INDUSTRIAL -WY-2015 CAT3     | OTHER | 0               | -        | -        | -        | -         | -        | -         | 0               |
| 1823920              | DSR COSTS AMORTIZED 103928 | WSB - Wattsmart Business - WY Cat 2- 201  | OTHER | 288             | -        | -        | -        | -         | -        | -         | 288             |
| 1823920              | DSR COSTS AMORTIZED 103929 | WSB - Small Business Comm - WY Cat2 -201  | OTHER | 468             | -        | -        | -        | -         | -        | -         | 468             |
| 1823920              | DSR COSTS AMORTIZED 103930 | WBS - Wattsmart Business Ind -WY Cat2-201 | OTHER | 122             | -        | -        | -        | -         | -        | -         | 122             |
| 1823920              | DSR COSTS AMORTIZED 103931 | HOME ENERGY REPORTING - WY 2015           | OTHER | 69              | -        | -        | -        | -         | -        | -         | 69              |
| 1823920              | DSR COSTS AMORTIZED 103932 | WSB - Wattsmart Business- WY Cat 3- 2015  | OTHER | 81              | -        | -        | -        | -         | -        | -         | 81              |
| 1823920              | DSR COSTS AMORTIZED 103933 | REFRIG RECYCLE COMM -WY 2015 CAT2         | OTHER | 0               | -        | -        | -        | -         | -        | -         | 0               |
| 1823920              | DSR COSTS AMORTIZED 103934 | REFRIG RECYCLE COMM -WY 2015 CAT3         | OTHER | 0               | -        | -        | -        | -         | -        | -         | 0               |
| 1823920              | DSR COSTS AMORTIZED 103935 | WSB Wattsmart Business Comm- WY Cat3 -20  | OTHER | 218             | -        | -        | -        | -         | -        | -         | 218             |
| 1823920              | DSR COSTS AMORTIZED 103936 | WBS- Wattsmart Bus Ind- WY Cat3-2015      | OTHER | 404             | -        | -        | -        | -         | -        | -         | 404             |
| 1823920              | DSR COSTS AMORTIZED 103937 | WSB - Wattsmart Business Agric- WY Cat2 - | OTHER | 7               | -        | -        | -        | -         | -        | -         | 7               |
| 1823920              | DSR COSTS AMORTIZED 103938 | WSB - Wattsmart Business Agric- WY Cat3 - | OTHER | 0               | -        | -        | -        | -         | -        | -         | 0               |
| 1823920              | DSR COSTS AMORTIZED 103959 | COMMERCIAL ENERGY REPORTS-SMB -UT 2015    | OTHER | 2               | -        | -        | -        | -         | -        | -         | 2               |
| 1823920              | DSR COSTS AMORTIZED 103962 | Portfolio - EM&V C&I - ID- 2015           | OTHER | 1               | -        | -        | -        | -         | -        | -         | 1               |
| 1823920              | DSR COSTS AMORTIZED 103963 | Portfolio - EM&V RES - ID- 2015           | OTHER | 9               | -        | -        | -        | -         | -        | -         | 9               |
| <b>1823920 Total</b> |                            |   |       | <b>(27,389)</b> | <b>0</b> | <b>-</b> | <b>-</b> | <b>25</b> | <b>-</b> | <b>17</b> | <b>(27,431)</b> |
| 1823930              | DSR COSTS NOT AMORT 102216 | WEATHERIZATION LOANS - RES UT 2003        | IDU   | 0               | -        | -        | -        | -         | -        | 0         | -               |
| 1823930              | DSR COSTS NOT AMORT 102217 | COMPACT FLOURESCENT - IDU 2002            | IDU   | 1               | -        | -        | -        | -         | -        | 1         | -               |
| 1823930              | DSR COSTS NOT AMORT 102218 | ENERGY FINANSWER - IDU 2003               | IDU   | 0               | -        | -        | -        | -         | -        | 0         | -               |
| 1823930              | DSR COSTS NOT AMORT 102219 | INDUSTRIAL FINANSWER - IDU 2003           | IDU   | 8               | -        | -        | -        | -         | -        | 8         | -               |
| 1823930              | DSR COSTS NOT AMORT 102220 | LOAN INCOME WZ - IDU 2003                 | IDU   | 1               | -        | -        | -        | -         | -        | 1         | -               |
| 1823930              | DSR COSTS NOT AMORT 102221 | NEEA - IDU 2003                           | IDU   | 18              | -        | -        | -        | -         | -        | 18        | -               |
| 1823930              | DSR COSTS NOT AMORT 102222 | SELF AUDIT - IDAHO-UT 2003                | IDU   | 0               | -        | -        | -        | -         | -        | 0         | -               |
| 1823930              | DSR COSTS NOT AMORT 102263 | IRRIGATION INTERRUPTIBLE IDAHO - UT 2003  | IDU   | 12              | -        | -        | -        | -         | -        | 12        | -               |
| 1823930              | DSR COSTS NOT AMORT 102352 | INDUSTRIAL FINANSWER - IDU 2004           | IDU   | 13              | -        | -        | -        | -         | -        | 13        | -               |
| 1823930              | DSR COSTS NOT AMORT 102353 | LOW INCOME WZ - IDU 2004                  | IDU   | 6               | -        | -        | -        | -         | -        | 6         | -               |
| 1823930              | DSR COSTS NOT AMORT 102354 | NEEA - IDU 2004                           | IDU   | 26              | -        | -        | -        | -         | -        | 26        | -               |
| 1823930              | DSR COSTS NOT AMORT 102355 | SELF AUDIT - IDAHO-UT 2004                | IDU   | 0               | -        | -        | -        | -         | -        | 0         | -               |
| 1823930              | DSR COSTS NOT AMORT 102356 | IRRIGATION INTERRUPTIBLE - IDU 2004       | IDU   | 37              | -        | -        | -        | -         | -        | 37        | -               |
| 1823930              | DSR COSTS NOT AMORT 102358 | WEATHERIZATION LOANS - RESIDENTIAL UT 20  | IDU   | 1               | -        | -        | -        | -         | -        | 1         | -               |
| 1823930              | DSR COSTS NOT AMORT 102519 | INDUSTRIAL FINANSWER - IDAHO-UT 2005      | IDU   | 11              | -        | -        | -        | -         | -        | 11        | -               |
| 1823930              | DSR COSTS NOT AMORT 102520 | LOW INCOME WZ - IDAHO-UT 2005             | IDU   | 12              | -        | -        | -        | -         | -        | 12        | -               |
| 1823930              | DSR COSTS NOT AMORT 102521 | NEEA - IDAHO - UTAH 2005                  | IDU   | 54              | -        | -        | -        | -         | -        | 54        | -               |



Regulatory Assets  
Average of Monthly Averages Ending - December 2015  
Allocation Method - Factor West Control Area  
(Allocated in Thousands)

| Primary Account | Secondary Account          | Alloc                                    | Total | Calif | Oregon | Wash | Wyoming | Utah | Idaho | FERC | Other |
|-----------------|----------------------------|--|-------|-------|--------|------|---------|------|-------|------|-------|
| 1823930         | DSR COSTS NOT AMORT 102522 | SELF AUDIT - IDAHO-UT 2005               | IDU   | 0     | -      | -    | -       | -    | 0     | -    | -     |
| 1823930         | DSR COSTS NOT AMORT 102523 | IRRIGATION INTERRUPTIBLE IDAHO - UT 2005 | IDU   | 79    | -      | -    | -       | -    | 79    | -    | -     |
| 1823930         | DSR COSTS NOT AMORT 102524 | WEATHERIZATION LOANS - RESIDENTIAL/ID-UT | IDU   | 1     | -      | -    | -       | -    | 1     | -    | -     |
| 1823930         | DSR COSTS NOT AMORT 102573 | ENERGY FINANSWER ID/UT 2006              | IDU   | 0     | -      | -    | -       | -    | 0     | -    | -     |
| 1823930         | DSR COSTS NOT AMORT 102574 | INDUSTRIAL FINANSWER-ID-UT 2006          | IDU   | 3     | -      | -    | -       | -    | 3     | -    | -     |
| 1823930         | DSR COSTS NOT AMORT 102575 | LOW INCOME WZ -ID-UT 2006                | IDU   | 144   | -      | -    | -       | -    | 144   | -    | -     |
| 1823930         | DSR COSTS NOT AMORT 102576 | NEEA-IDAHO-UTAH 2006                     | IDU   | 359   | -      | -    | -       | -    | 359   | -    | -     |
| 1823930         | DSR COSTS NOT AMORT 102577 | IRRIGATION INTERRUPTIBLE ID-UT 2006      | IDU   | 361   | -      | -    | -       | -    | 361   | -    | -     |
| 1823930         | DSR COSTS NOT AMORT 102578 | WEATHERIZATION LOANS-RESDL/ID-UT 2006    | IDU   | 2     | -      | -    | -       | -    | 2     | -    | -     |
| 1823930         | DSR COSTS NOT AMORT 102579 | REFRIGERATOR RECYCLING PGM-ID-UT 2006    | IDU   | 143   | -      | -    | -       | -    | 143   | -    | -     |
| 1823930         | DSR COSTS NOT AMORT 102580 | COMMERCIAL FINANSWER EXPR-ID-UT 2006     | IDU   | 117   | -      | -    | -       | -    | 117   | -    | -     |
| 1823930         | DSR COSTS NOT AMORT 102581 | INDUSTRIAL FINANSWER EXPR-ID-UT 2006     | IDU   | 47    | -      | -    | -       | -    | 47    | -    | -     |
| 1823930         | DSR COSTS NOT AMORT 102592 | IRRIGATION EFFICIENCY PRGRM-ID-UT 2006   | IDU   | 246   | -      | -    | -       | -    | 246   | -    | -     |
| 1823930         | DSR COSTS NOT AMORT 102758 | HOME ENERGY EFFICIENCY INCENTIVE PROG-M  | IDU   | 103   | -      | -    | -       | -    | 103   | -    | -     |
| 1823930         | DSR COSTS NOT AMORT 102808 | WEATHERIZATION LOANS RESIDTL/ ID-UT 2007 | OTHER | 0     | -      | -    | -       | -    | -     | -    | 0     |
| 1823930         | DSR COSTS NOT AMORT 102809 | ENERGY FINANSWER IDU 2007                | OTHER | 4     | -      | -    | -       | -    | -     | -    | 4     |
| 1823930         | DSR COSTS NOT AMORT 102810 | Industrial Finanswer ID - 2007           | OTHER | 0     | -      | -    | -       | -    | -     | -    | 0     |
| 1823930         | DSR COSTS NOT AMORT 102811 | IRRIGATION INTERRUPTIBLE ID-UT 2007      | OTHER | 846   | -      | -    | -       | -    | -     | -    | 846   |
| 1823930         | DSR COSTS NOT AMORT 102812 | LOW INCOME WZ - ID-UT 2007               | OTHER | 101   | -      | -    | -       | -    | -     | -    | 101   |
| 1823930         | DSR COSTS NOT AMORT 102813 | NEEA - IDAHO - UTAH 2007                 | OTHER | 361   | -      | -    | -       | -    | -     | -    | 361   |
| 1823930         | DSR COSTS NOT AMORT 102814 | REFRIGERATOR RECYCLING PGM - ID-UT 2007  | OTHER | 123   | -      | -    | -       | -    | -     | -    | 123   |
| 1823930         | DSR COSTS NOT AMORT 102815 | COMMERCIAL FINANSWER EXPR - ID-UT 2007   | OTHER | 61    | -      | -    | -       | -    | -     | -    | 61    |
| 1823930         | DSR COSTS NOT AMORT 102816 | INDUSTRIAL FINANSWER EXPR - ID-UT 2007   | OTHER | 120   | -      | -    | -       | -    | -     | -    | 120   |
| 1823930         | DSR COSTS NOT AMORT 102817 | IRRIGATION EFFICIENCY PRGRM - ID-UT 2007 | OTHER | 275   | -      | -    | -       | -    | -     | -    | 275   |
| 1823930         | DSR COSTS NOT AMORT 102818 | HOME ENERGY EFFICIENCY INCENTIVE PROG    | OTHER | 229   | -      | -    | -       | -    | -     | -    | 229   |
| 1823930         | DSR COSTS NOT AMORT 102896 | ENERGY FINANSWER - ID/UT 2008            | OTHER | 19    | -      | -    | -       | -    | -     | -    | 19    |
| 1823930         | DSR COSTS NOT AMORT 102897 | INDUSTRIAL FINANSWER - ID-UT 2008        | OTHER | 102   | -      | -    | -       | -    | -     | -    | 102   |
| 1823930         | DSR COSTS NOT AMORT 102898 | IRRIGATION INTERRUPTIBLE - IDAHO - 2008  | OTHER | 3,127 | -      | -    | -       | -    | -     | -    | 3,127 |
| 1823930         | DSR COSTS NOT AMORT 102899 | LOW INCOME WEATHERIZATION - IDAHO 2008   | OTHER | 165   | -      | -    | -       | -    | -     | -    | 165   |
| 1823930         | DSR COSTS NOT AMORT 102900 | NEEA - IDAHO - 2008                      | OTHER | 317   | -      | -    | -       | -    | -     | -    | 317   |
| 1823930         | DSR COSTS NOT AMORT 102901 | REFRIGERATOR RECYCLING PRGM - IDAHO 2008 | OTHER | 113   | -      | -    | -       | -    | -     | -    | 113   |
| 1823930         | DSR COSTS NOT AMORT 102902 | COMMERCIAL FINANSWER EXPRESS - IDAHO 200 | OTHER | 108   | -      | -    | -       | -    | -     | -    | 108   |
| 1823930         | DSR COSTS NOT AMORT 102903 | INDUSTRIAL FINANSWER - IDAHO - 2008      | OTHER | 58    | -      | -    | -       | -    | -     | -    | 58    |
| 1823930         | DSR COSTS NOT AMORT 102904 | IRRIGATION EFFICIENCY PRGM - IDAHO - 200 | OTHER | 268   | -      | -    | -       | -    | -     | -    | 268   |
| 1823930         | DSR COSTS NOT AMORT 102905 | HOME ENERGY EFF INCENTIVE PROGRAM - IDAH | OTHER | 490   | -      | -    | -       | -    | -     | -    | 490   |
| 1823930         | DSR COSTS NOT AMORT 102957 | CATEGORY 1 - WYOMING - 2008              | OTHER | 17    | -      | -    | -       | -    | -     | -    | 17    |
| 1823930         | DSR COSTS NOT AMORT 102958 | CATEGORY 2 - WYOMING - 2008              | OTHER | 9     | -      | -    | -       | -    | -     | -    | 9     |
| 1823930         | DSR COSTS NOT AMORT 102959 | CATEGORY 3 - WYOMING - 2008              | OTHER | 33    | -      | -    | -       | -    | -     | -    | 33    |
| 1823930         | DSR COSTS NOT AMORT 102966 | ENERGY FINANSWER - ID/UT 2009            | OTHER | 50    | -      | -    | -       | -    | -     | -    | 50    |
| 1823930         | DSR COSTS NOT AMORT 102967 | INDUSTRIAL FINANSWER - ID-UT 2009        | OTHER | 309   | -      | -    | -       | -    | -     | -    | 309   |
| 1823930         | DSR COSTS NOT AMORT 102968 | IRRIGATION INTERRUPTIBLE ID-UT 2009      | OTHER | 3,816 | -      | -    | -       | -    | -     | -    | 3,816 |
| 1823930         | DSR COSTS NOT AMORT 102969 | LOW INCOME WZ - ID-UT 2009               | OTHER | 198   | -      | -    | -       | -    | -     | -    | 198   |
| 1823930         | DSR COSTS NOT AMORT 102970 | NEEA - IDAHO - UTAH 2009                 | OTHER | 287   | -      | -    | -       | -    | -     | -    | 287   |
| 1823930         | DSR COSTS NOT AMORT 102971 | REFRIGERATOR RECYCLING PGM - ID-UT 2009  | OTHER | 108   | -      | -    | -       | -    | -     | -    | 108   |
| 1823930         | DSR COSTS NOT AMORT 102972 | COMMERCIAL FINANSWER EXPR - ID-UT 2009   | OTHER | 190   | -      | -    | -       | -    | -     | -    | 190   |
| 1823930         | DSR COSTS NOT AMORT 102973 | INDUSTRIAL FINANSWER EXPR - ID-UT 2009   | OTHER | 74    | -      | -    | -       | -    | -     | -    | 74    |
| 1823930         | DSR COSTS NOT AMORT 102974 | IRRIGATION EFFICIENCY PRGRM - ID-UT 2009 | OTHER | 807   | -      | -    | -       | -    | -     | -    | 807   |
| 1823930         | DSR COSTS NOT AMORT 102975 | HOME ENERGY EFFICIENCY INCENTIVE PROG    | OTHER | 594   | -      | -    | -       | -    | -     | -    | 594   |
| 1823930         | DSR COSTS NOT AMORT 103061 | ENERGY FINANSWER - ID/UT 2010            | OTHER | 47    | -      | -    | -       | -    | -     | -    | 47    |
| 1823930         | DSR COSTS NOT AMORT 103062 | INDUSTRIAL FINANSWER - ID-UT 2010        | OTHER | 322   | -      | -    | -       | -    | -     | -    | 322   |
| 1823930         | DSR COSTS NOT AMORT 103063 | IRRIGATION INTERRUPTIBLE ID-UT 2010      | OTHER | 4,283 | -      | -    | -       | -    | -     | -    | 4,283 |



Regulatory Assets  
Average of Monthly Averages Ending - December 2015  
Allocation Method - Factor West Control Area  
(Allocated in Thousands)

| Primary Account | Secondary Account          | Alloc                                    | Total | Calif | Oregon | Wash | Wyoming | Utah | Idaho | FERC | Other |
|-----------------|----------------------------|--|-------|-------|--------|------|---------|------|-------|------|-------|
| 1823930         | DSR COSTS NOT AMORT 103064 | LOW INCOME WZ - ID-UT 2010               | OTHER | 134   | -      | -    | -       | -    | -     | -    | 134   |
| 1823930         | DSR COSTS NOT AMORT 103065 | NEEA - IDAHO - UTAH 2010                 | OTHER | 0     | -      | -    | -       | -    | -     | -    | 0     |
| 1823930         | DSR COSTS NOT AMORT 103066 | REFRIGERATOR RECYCLING PGM - ID-UT 2010  | OTHER | 166   | -      | -    | -       | -    | -     | -    | 166   |
| 1823930         | DSR COSTS NOT AMORT 103067 | COMMERCIAL FINANSWER EXPR - ID-UT 2010   | OTHER | 513   | -      | -    | -       | -    | -     | -    | 513   |
| 1823930         | DSR COSTS NOT AMORT 103068 | INDUSTRIAL FINANSWER EXPR - ID-UT 2010   | OTHER | 107   | -      | -    | -       | -    | -     | -    | 107   |
| 1823930         | DSR COSTS NOT AMORT 103069 | IRRIGATION EFFICIENCY PRGRM - ID-UT 2010 | OTHER | 637   | -      | -    | -       | -    | -     | -    | 637   |
| 1823930         | DSR COSTS NOT AMORT 103070 | HOME ENERGY EFFICIENCY INCENTIVE PROG -  | OTHER | 1,305 | -      | -    | -       | -    | -     | -    | 1,305 |
| 1823930         | DSR COSTS NOT AMORT 103171 | ENERGY FINANSWER - ID/UT 2011            | OTHER | 23    | -      | -    | -       | -    | -     | -    | 23    |
| 1823930         | DSR COSTS NOT AMORT 103172 | INDUSTRIAL FINANSWER - ID-UT 2011        | OTHER | 143   | -      | -    | -       | -    | -     | -    | 143   |
| 1823930         | DSR COSTS NOT AMORT 103173 | IRRIGATION INTERRUPTIBLE ID-UT 2011      | OTHER | 37    | -      | -    | -       | -    | -     | -    | 37    |
| 1823930         | DSR COSTS NOT AMORT 103174 | LOW INCOME WZ - ID-UT 2011               | OTHER | 425   | -      | -    | -       | -    | -     | -    | 425   |
| 1823930         | DSR COSTS NOT AMORT 103176 | REFRIGERATOR RECYCLING PGM - ID-UT 2011  | OTHER | 126   | -      | -    | -       | -    | -     | -    | 126   |
| 1823930         | DSR COSTS NOT AMORT 103177 | COMMERCIAL FINANSWER EXPR - ID-UT 2011   | OTHER | 632   | -      | -    | -       | -    | -     | -    | 632   |
| 1823930         | DSR COSTS NOT AMORT 103178 | INDUSTRIAL FINANSWER EXPR - ID-UT 2011   | OTHER | 77    | -      | -    | -       | -    | -     | -    | 77    |
| 1823930         | DSR COSTS NOT AMORT 103179 | IRRIGATION EFFICIENCY PRGRM - ID-UT 2011 | OTHER | 508   | -      | -    | -       | -    | -     | -    | 508   |
| 1823930         | DSR COSTS NOT AMORT 103180 | HOME ENERGY EFFICIENCY INCENTIVE PROG -  | OTHER | 699   | -      | -    | -       | -    | -     | -    | 699   |
| 1823930         | DSR COSTS NOT AMORT 103312 | ENERGY FINANSWER - ID 2012               | OTHER | 35    | -      | -    | -       | -    | -     | -    | 35    |
| 1823930         | DSR COSTS NOT AMORT 103313 | INDUSTRIAL FINANSWER - ID 2012           | OTHER | 303   | -      | -    | -       | -    | -     | -    | 303   |
| 1823930         | DSR COSTS NOT AMORT 103314 | IRRIGATION INTERRUPTIBLE - ID 2012       | OTHER | 44    | -      | -    | -       | -    | -     | -    | 44    |
| 1823930         | DSR COSTS NOT AMORT 103315 | LOW INCOME WZ - ID- 2012                 | OTHER | 296   | -      | -    | -       | -    | -     | -    | 296   |
| 1823930         | DSR COSTS NOT AMORT 103317 | REFRIGERATOR RECYCLING PGM - ID 2012     | OTHER | 115   | -      | -    | -       | -    | -     | -    | 115   |
| 1823930         | DSR COSTS NOT AMORT 103318 | COMMERCIAL FINANSWER EXPR - ID 2012      | OTHER | 706   | -      | -    | -       | -    | -     | -    | 706   |
| 1823930         | DSR COSTS NOT AMORT 103319 | INDUSTRIAL FINANSWER EXPR - ID 2012      | OTHER | 226   | -      | -    | -       | -    | -     | -    | 226   |
| 1823930         | DSR COSTS NOT AMORT 103320 | IRRIGATION EFFICIENCY PRGRM - ID 2012    | OTHER | 847   | -      | -    | -       | -    | -     | -    | 847   |
| 1823930         | DSR COSTS NOT AMORT 103321 | HOME ENERGY EFFICIENCY INCENTIVE PROG -  | OTHER | 789   | -      | -    | -       | -    | -     | -    | 789   |
| 1823930         | DSR COSTS NOT AMORT 103322 | COMMERCIAL DIRECT INSTALL - ID 2012      | OTHER | 0     | -      | -    | -       | -    | -     | -    | 0     |
| 1823930         | DSR COSTS NOT AMORT 103323 | AGRICULTURAL FINANSWER EXPR - ID 2012    | OTHER | 7     | -      | -    | -       | -    | -     | -    | 7     |
| 1823930         | DSR COSTS NOT AMORT 103398 | RECOMMISSIONING INDUSTRIAL - UT 2012     | OTHER | 6     | -      | -    | -       | -    | -     | -    | 6     |
| 1823930         | DSR COSTS NOT AMORT 103634 | AGRICULTURAL FINANSWER EXPR - ID 2013    | OTHER | 21    | -      | -    | -       | -    | -     | -    | 21    |
| 1823930         | DSR COSTS NOT AMORT 103635 | ENERGY FINANSWER - ID 2013               | OTHER | 77    | -      | -    | -       | -    | -     | -    | 77    |
| 1823930         | DSR COSTS NOT AMORT 103636 | INDUSTRIAL FINANSWER - ID 2013           | OTHER | 294   | -      | -    | -       | -    | -     | -    | 294   |
| 1823930         | DSR COSTS NOT AMORT 103638 | LOW INCOME WZ - ID- 2013                 | OTHER | 226   | -      | -    | -       | -    | -     | -    | 226   |
| 1823930         | DSR COSTS NOT AMORT 103640 | REFRIGERATOR RECYCLING PGM - ID 2013     | OTHER | 115   | -      | -    | -       | -    | -     | -    | 115   |
| 1823930         | DSR COSTS NOT AMORT 103641 | COMMERCIAL FINANSWER EXPR - ID 2013      | OTHER | 615   | -      | -    | -       | -    | -     | -    | 615   |
| 1823930         | DSR COSTS NOT AMORT 103642 | INDUSTRIAL FINANSWER EXPR - ID 2013      | OTHER | 363   | -      | -    | -       | -    | -     | -    | 363   |
| 1823930         | DSR COSTS NOT AMORT 103643 | IRRIGATION EFFICIENCY PRGRM - ID 2013    | OTHER | 1,222 | -      | -    | -       | -    | -     | -    | 1,222 |
| 1823930         | DSR COSTS NOT AMORT 103644 | HOME ENERGY EFFICIENCY INCENTIVE PROG -  | OTHER | 844   | -      | -    | -       | -    | -     | -    | 844   |
| 1823930         | DSR COSTS NOT AMORT 103672 | RECOMMISSIONING INDUSTRIAL - UT 2013     | OTHER | 58    | -      | -    | -       | -    | -     | -    | 58    |
| 1823930         | DSR COSTS NOT AMORT 103746 | AGRICULTURAL FINANSWER EXPR - ID 2014    | OTHER | 122   | -      | -    | -       | -    | -     | -    | 122   |
| 1823930         | DSR COSTS NOT AMORT 103747 | COMMERCIAL FINANSWER EXPR - ID 2014      | OTHER | 683   | -      | -    | -       | -    | -     | -    | 683   |
| 1823930         | DSR COSTS NOT AMORT 103748 | ENERGY FINANSWER - ID 2014               | OTHER | 154   | -      | -    | -       | -    | -     | -    | 154   |
| 1823930         | DSR COSTS NOT AMORT 103749 | HOME ENERGY EFFICIENCY INCENTIVE PROG -  | OTHER | 854   | -      | -    | -       | -    | -     | -    | 854   |
| 1823930         | DSR COSTS NOT AMORT 103750 | INDUSTRIAL FINANSWER - ID 2014           | OTHER | 105   | -      | -    | -       | -    | -     | -    | 105   |
| 1823930         | DSR COSTS NOT AMORT 103751 | INDUSTRIAL FINANSWER EXPR - ID 2014      | OTHER | 268   | -      | -    | -       | -    | -     | -    | 268   |
| 1823930         | DSR COSTS NOT AMORT 103752 | IRRIGATION EFFICIENCY PRGRM - ID 2014    | OTHER | 449   | -      | -    | -       | -    | -     | -    | 449   |
| 1823930         | DSR COSTS NOT AMORT 103753 | LOW INCOME WZ - ID- 2014                 | OTHER | 298   | -      | -    | -       | -    | -     | -    | 298   |
| 1823930         | DSR COSTS NOT AMORT 103755 | REFRIGERATOR RECYCLING PGM - ID 2014     | OTHER | 122   | -      | -    | -       | -    | -     | -    | 122   |
| 1823930         | DSR COSTS NOT AMORT 103866 | AGRICULTURAL FINANSWER EXPR - ID 2015    | OTHER | 2     | -      | -    | -       | -    | -     | -    | 2     |
| 1823930         | DSR COSTS NOT AMORT 103867 | COMMERCIAL FINANSWER EXPR - ID 2015      | OTHER | 121   | -      | -    | -       | -    | -     | -    | 121   |
| 1823930         | DSR COSTS NOT AMORT 103868 | ENERGY FINANSWER - ID 2015               | OTHER | 4     | -      | -    | -       | -    | -     | -    | 4     |
| 1823930         | DSR COSTS NOT AMORT 103869 | HOME ENERGY EFFICIENCY INCENTIVE PROG -  | OTHER | 476   | -      | -    | -       | -    | -     | -    | 476   |



Regulatory Assets  
Average of Monthly Averages Ending - December 2015  
Allocation Method - Factor West Control Area  
(Allocated in Thousands)

| Primary Account      | Secondary Account           | Alloc                                    | Total | Calif         | Oregon | Wash | Wyoming | Utah  | Idaho        | FERC  | Other         |
|----------------------|-----------------------------|--|-------|---------------|--------|------|---------|-------|--------------|-------|---------------|
| 1823930              | DSR COSTS NOT AMORT 103870  | INDUSTRIAL FINANSWER - ID 2015           | OTHER | 47            | -      | -    | -       | -     | -            | -     | 47            |
| 1823930              | DSR COSTS NOT AMORT 103871  | INDUSTRIAL FINANSWER EXPR - ID 2015      | OTHER | 66            | -      | -    | -       | -     | -            | -     | 66            |
| 1823930              | DSR COSTS NOT AMORT 103872  | IRRIGATION EFFICIENCY PRGRM - ID 2015    | OTHER | 122           | -      | -    | -       | -     | -            | -     | 122           |
| 1823930              | DSR COSTS NOT AMORT 103873  | LOW INCOME WZ - ID- 2015                 | OTHER | 174           | -      | -    | -       | -     | -            | -     | 174           |
| 1823930              | DSR COSTS NOT AMORT 103875  | REFRIGERATOR RECYCLING PGM - ID 2015     | OTHER | 50            | -      | -    | -       | -     | -            | -     | 50            |
| <b>1823930 Total</b> |                             |  |       | <b>36,695</b> | -      | -    | -       | -     | <b>1,802</b> | -     | <b>34,892</b> |
| 1823940              | DSR CARRYING CHARGES 102146 | UT CARRYING CHARGE - 2001/2002           | OTHER | 3,061         | -      | -    | -       | -     | -            | -     | 3,061         |
| 1823940              | DSR CARRYING CHARGES 102188 | WA REVENUE RECOVERY - CARRYING CHG PENAL | OTHER | (680)         | -      | -    | -       | -     | -            | -     | (680)         |
| 1823940              | DSR CARRYING CHARGES 102765 | DSR CARRYING CHARGES                     | IDU   | 160           | -      | -    | -       | -     | 160          | -     | -             |
| 1823940              | DSR CARRYING CHARGES 103140 | Wy DSM - Cat1 - Carrying Charges         | OTHER | (91)          | -      | -    | -       | -     | -            | -     | (91)          |
| 1823940              | DSR CARRYING CHARGES 103141 | Wy DSM - Cat2 - Carrying Charges         | OTHER | (42)          | -      | -    | -       | -     | -            | -     | (42)          |
| 1823940              | DSR CARRYING CHARGES 103142 | Wy DSM - Cat3 - Carrying Charges         | OTHER | (86)          | -      | -    | -       | -     | -            | -     | (86)          |
| 1823940              | DSR CARRYING CHARGES 103279 | CA CARRYING CHRQ LIEF - 2011             | OTHER | (20)          | -      | -    | -       | -     | -            | -     | (20)          |
| <b>1823940 Total</b> |                             |  |       | <b>2,301</b>  | -      | -    | -       | -     | <b>160</b>   | -     | <b>2,141</b>  |
| 1823990              | OTHR REG ASSET-N CST 138015 | Reg Asset Current - Energy West Mining   | CAFE  | 2,529         | -      | -    | -       | 639   | 1,645        | 238   | 7             |
| 1823990              | OTHR REG ASSET-N CST 138020 | Reg Asset Current - DSM                  | OTHER | 19,493        | -      | -    | -       | -     | -            | -     | 19,493        |
| 1823990              | OTHR REG ASSET-N CST 138045 | Reg Asset Current - GHG Allowances       | OTHER | 3,427         | -      | -    | -       | -     | -            | -     | 3,427         |
| 1823990              | OTHR REG ASSET-N CST 138050 | Reg Asset Current - Def Net Power Costs  | OTHER | 76,702        | -      | -    | -       | -     | -            | -     | 76,702        |
| 1823990              | OTHR REG ASSET-N CST 138055 | Reg Asset Current - Def RECs in Rates    | OTHER | 11,405        | -      | -    | -       | -     | -            | -     | 11,405        |
| 1823990              | OTHR REG ASSET-N CST 138060 | Reg Asset Current - BPA Balancing Accts  | OTHER | 1,804         | -      | -    | -       | -     | -            | -     | 1,804         |
| 1823990              | OTHR REG ASSET-N CST 138090 | Reg Asset Current - Solar Feed-In        | OTHER | 3,824         | -      | -    | -       | -     | -            | -     | 3,824         |
| 1823990              | OTHR REG ASSET-N CST 138190 | Reg Asset Current - Other                | OTHER | 384           | -      | -    | -       | -     | -            | -     | 384           |
| 1823990              | OTHR REG ASSET-N CST 186095 | RegA - DSM - Recl to Curr                | OTHER | (19,493)      | -      | -    | -       | -     | -            | -     | (19,493)      |
| 1823990              | OTHR REG ASSET-N CST 186099 | Regulatory Asset - Balance Reclass       | OTHER | 883           | -      | -    | -       | -     | -            | -     | 883           |
| 1823990              | OTHR REG ASSET-N CST 186100 | Calif Alternative Rate for Energy (CARE) | OTHER | (306)         | -      | -    | -       | -     | -            | -     | (306)         |
| 1823990              | OTHR REG ASSET-N CST 186502 | POWERDALE HYDRO DECOM REG ASSET - ID     | IDU   | 143           | -      | -    | -       | -     | 143          | -     | -             |
| 1823990              | OTHR REG ASSET-N CST 186793 | RegA - Deer Creek - OR - Recl to Curr    | CAFE  | (2,529)       | -      | -    | -       | (639) | (1,645)      | (238) | (7)           |
| 1823990              | OTHR REG ASSET-N CST 187028 | TRANSITION COSTS-RETIREMENT & DISPLACE   | SO    | 0             | 0      | 0    | 0       | 0     | 0            | 0     | 0             |
| 1823990              | OTHR REG ASSET-N CST 187042 | Reg Asset - CA GHG Allowances            | OTHER | (232)         | -      | -    | -       | -     | -            | -     | (232)         |
| 1823990              | OTHR REG ASSET-N CST 187043 | Reg Asset - CY14 CA GHG Allowances       | OTHER | 3,319         | -      | -    | -       | -     | -            | -     | 3,319         |
| 1823990              | OTHR REG ASSET-N CST 187048 | RegA - CA GHG Allowances - Recl to Curr  | OTHER | (3,427)       | -      | -    | -       | -     | -            | -     | (3,427)       |
| 1823990              | OTHR REG ASSET-N CST 187050 | CHOLLA PLANT TRANSACTION COSTS           | CAGE  | 2,338         | -      | -    | -       | 534   | 1,588        | 210   | 6             |
| 1823990              | OTHR REG ASSET-N CST 187051 | WASHINGTON COLSTRIP #3 REGULATORY ASSET  | WA    | 291           | -      | -    | 291     | -     | -            | -     | -             |
| 1823990              | OTHR REG ASSET-N CST 187058 | TRAIL MOUNTAIN MINE CLOSURE COSTS        | CAFE  | (0)           | -      | -    | -       | (0)   | (0)          | (0)   | (0)           |
| 1823990              | OTHR REG ASSET-N CST 187059 | TRAIL MTN MINE UNRECOVERED INVEST        | CAFE  | (0)           | -      | -    | -       | (0)   | (0)          | (0)   | (0)           |
| 1823990              | OTHR REG ASSET-N CST 187096 | Reg Asset - Tax Rev Req Adj-WY           | WYU   | 13            | -      | -    | -       | 13    | -            | -     | -             |
| 1823990              | OTHR REG ASSET-N CST 187190 | Reg Asset-WA REC CY2014 Forward          | OTHER | (34)          | -      | -    | -       | -     | -            | -     | (34)          |
| 1823990              | OTHR REG ASSET-N CST 187222 | Reg Asset - Tax Adj on PR Benefits - ID  | OTHER | (0)           | -      | -    | -       | -     | -            | -     | (0)           |
| 1823990              | OTHR REG ASSET-N CST 187223 | Reg Asset - Tax Adj on PR Benefits - OR  | OTHER | 2,261         | -      | -    | -       | -     | -            | -     | 2,261         |
| 1823990              | OTHR REG ASSET-N CST 187224 | Reg Asset - Tax Adj on PR Benefits - UT  | OTHER | 0             | -      | -    | -       | -     | -            | -     | 0             |
| 1823990              | OTHR REG ASSET-N CST 187226 | Reg Asset - Tax Adj on PR Benefits - WY  | OTHER | 0             | -      | -    | -       | -     | -            | -     | 0             |
| 1823990              | OTHR REG ASSET-N CST 187255 | RegA - BPA Balancing Accts - Recl to Cur | OTHER | (1,804)       | -      | -    | -       | -     | -            | -     | (1,804)       |
| 1823990              | OTHR REG ASSET-N CST 187320 | Reg Asset - Deprec Increase - ID         | IDU   | 2,417         | -      | -    | -       | -     | -            | 2,417 | -             |
| 1823990              | OTHR REG ASSET-N CST 187321 | Reg Asset - Deprec Increase - UT         | UT    | 2,049         | -      | -    | -       | -     | 2,049        | -     | -             |
| 1823990              | OTHR REG ASSET-N CST 187322 | Reg Asset - Deprec Increase - WY         | WYP   | 7,075         | -      | -    | -       | 7,075 | -            | -     | -             |
| 1823990              | OTHR REG ASSET-N CST 187330 | Reg Asset - Carbon Unrec Plant - ID      | IDU   | 2,516         | -      | -    | -       | -     | -            | 2,516 | -             |
| 1823990              | OTHR REG ASSET-N CST 187332 | Reg Asset - Carbon Unrec Plant - UT      | UT    | 17,925        | -      | -    | -       | -     | 17,925       | -     | -             |
| 1823990              | OTHR REG ASSET-N CST 187334 | Reg Asset - Carbon Unrec Plant - WY      | WYP   | 6,125         | -      | -    | -       | 6,125 | -            | -     | -             |
| 1823990              | OTHR REG ASSET-N CST 187340 | Reg Asset-OR Sch 94 Distr Safety Surch   | OTHER | (391)         | -      | -    | -       | -     | -            | -     | (391)         |
| 1823990              | OTHR REG ASSET-N CST 187345 | Reg Asset - UT - Pref Stock Redemp Loss  | OTHER | 719           | -      | -    | -       | -     | -            | -     | 719           |
| 1823990              | OTHR REG ASSET-N CST 187346 | Reg Asset - WY - Pref Stock Redemp Loss  | OTHER | 248           | -      | -    | -       | -     | -            | -     | 248           |



Regulatory Assets  
Average of Monthly Averages Ending - December 2015  
Allocation Method - Factor West Control Area  
(Allocated in Thousands)

| Primary Account | Secondary Account           | Alloc                                   | Total | Calif    | Oregon | Wash | Wyoming | Utah | Idaho | FERC | Other    |
|-----------------|-----------------------------|---|-------|----------|--------|------|---------|------|-------|------|----------|
| 1823990         | OTHR REG ASSET-N CST 187347 | Reg Asset - WA - Pref Stock Redemp Loss | OTHER | 90       | -      | -    | -       | -    | -     | -    | 90       |
| 1823990         | OTHR REG ASSET-N CST 187350 | ID - Deferred Overburden Costs          | OTHER | 309      | -      | -    | -       | -    | -     | -    | 309      |
| 1823990         | OTHR REG ASSET-N CST 187351 | WY - Deferred Overburden Costs          | WYP   | 833      | -      | -    | 833     | -    | -     | -    | -        |
| 1823990         | OTHR REG ASSET-N CST 187356 | Reg Asset-WA-Merwin Project             | OTHER | 290      | -      | -    | -       | -    | -     | -    | 290      |
| 1823990         | OTHR REG ASSET-N CST 187357 | CA Mobile Home Park Conversion (MHPBCA) | OTHER | 1        | -      | -    | -       | -    | -     | -    | 1        |
| 1823990         | OTHR REG ASSET-N CST 187363 | Reg Asset - CA Naughton U3 Costs        | OTHER | 26       | -      | -    | -       | -    | -     | -    | 26       |
| 1823990         | OTHR REG ASSET-N CST 187371 | REG ASSET - CA SOLAR FEED-IN TARIFF     | OTHER | (1,330)  | -      | -    | -       | -    | -     | -    | (1,330)  |
| 1823990         | OTHR REG ASSET-N CST 187373 | Reg Asset-OR Solar Feed-In Tariff 2013  | OTHER | 10       | -      | -    | -       | -    | -     | -    | 10       |
| 1823990         | OTHR REG ASSET-N CST 187374 | Reg Asset-OR Solar Feed-In Tariff 2014  | OTHER | 2,004    | -      | -    | -       | -    | -     | -    | 2,004    |
| 1823990         | OTHR REG ASSET-N CST 187375 | Reg Asset-OR Solar Feed-In Tariff 2015  | OTHER | 2,964    | -      | -    | -       | -    | -     | -    | 2,964    |
| 1823990         | OTHR REG ASSET-N CST 187376 | Reg Asset-OR Solar Feed-In Tariff 2016  | OTHER | 36       | -      | -    | -       | -    | -     | -    | 36       |
| 1823990         | OTHR REG ASSET-N CST 187380 | Reg Asset - UT Solar Incentive Program  | OTHER | (12,056) | -      | -    | -       | -    | -     | -    | (12,056) |
| 1823990         | OTHR REG ASSET-N CST 187383 | RegA - OR Solar Feed-In - Recl to Curr  | OTHER | (3,823)  | -      | -    | -       | -    | -     | -    | (3,823)  |
| 1823990         | OTHR REG ASSET-N CST 187384 | RegA - UT Solar Feed-In - Recl to Curr  | OTHER | (1)      | -      | -    | -       | -    | -     | -    | (1)      |
| 1823990         | OTHR REG ASSET-N CST 187390 | UT-Klamath Hydro Relicensing Costs      | OTHER | 27,684   | -      | -    | -       | -    | -     | -    | 27,684   |
| 1823990         | OTHR REG ASSET-N CST 187391 | RegA - CA Solar Feed-In - Recl to Liab  | OTHER | 1,282    | -      | -    | -       | -    | -     | -    | 1,282    |
| 1823990         | OTHR REG ASSET-N CST 187394 | RegA - UT Solar Feed-In - Recl to Liab  | OTHER | 11,767   | -      | -    | -       | -    | -     | -    | 11,767   |
| 1823990         | OTHR REG ASSET-N CST 187415 | Reg Asset-UT Subscriber Solar Program   | UT    | 1        | -      | -    | -       | 1    | -     | -    | -        |
| 1823990         | OTHR REG ASSET-N CST 187460 | Reg Asset - CA RPS Purchase             | OTHER | 2        | -      | -    | -       | -    | -     | -    | 2        |
| 1823990         | OTHR REG ASSET-N CST 187495 | RegA - Other - Recl to Curr             | OTHER | (323)    | -      | -    | -       | -    | -     | -    | (323)    |
| 1823990         | OTHR REG ASSET-N CST 187496 | RegA - OR Asset Sale Gain-Recl to Curr  | OTHER | (61)     | -      | -    | -       | -    | -     | -    | (61)     |
| 1823990         | OTHR REG ASSET-N CST 187630 | Reg Asset - UT EIM Expense Deferral     | OTHER | 1,429    | -      | -    | -       | -    | -     | -    | 1,429    |
| 1823990         | OTHR REG ASSET-N CST 187631 | Contra Reg Asset - UT EIM Deferral      | OTHER | (1,429)  | -      | -    | -       | -    | -     | -    | (1,429)  |
| 1823990         | OTHR REG ASSET-N CST 187803 | Reg Asset - CA ECAC CY2013              | OTHER | 634      | -      | -    | -       | -    | -     | -    | 634      |
| 1823990         | OTHR REG ASSET-N CST 187804 | Reg Asset - CA ECAC CY2014              | OTHER | 2,790    | -      | -    | -       | -    | -     | -    | 2,790    |
| 1823990         | OTHR REG ASSET-N CST 187805 | Reg Asset - CA ECAC CY2015              | OTHER | 1,818    | -      | -    | -       | -    | -     | -    | 1,818    |
| 1823990         | OTHR REG ASSET-N CST 187808 | Contra Reg Asset - CA ECAC CY2013       | OTHER | (63)     | -      | -    | -       | -    | -     | -    | (63)     |
| 1823990         | OTHR REG ASSET-N CST 187809 | Contra Reg Asset - CA ECAC CY2014       | OTHER | (594)    | -      | -    | -       | -    | -     | -    | (594)    |
| 1823990         | OTHR REG ASSET-N CST 187810 | Reg Asset - ID ECAM Dec11-Nov12 Mnsanto | OTHER | 884      | -      | -    | -       | -    | -     | -    | 884      |
| 1823990         | OTHR REG ASSET-N CST 187811 | Reg Asset - ID ECAM Dec11-Nov12 Agrium  | OTHER | 64       | -      | -    | -       | -    | -     | -    | 64       |
| 1823990         | OTHR REG ASSET-N CST 187813 | Reg Asset - ID ECAM Dec12-Nov13         | OTHER | 200      | -      | -    | -       | -    | -     | -    | 200      |
| 1823990         | OTHR REG ASSET-N CST 187814 | Reg Asset - ID ECAM Dec13-Nov14         | OTHER | 11,388   | -      | -    | -       | -    | -     | -    | 11,388   |
| 1823990         | OTHR REG ASSET-N CST 187815 | Reg Asset - ID ECAM Dec12-Nov13 Mnsanto | OTHER | 3,448    | -      | -    | -       | -    | -     | -    | 3,448    |
| 1823990         | OTHR REG ASSET-N CST 187816 | REG ASSET - ID ECAM DEC12-NOV13 AGRIMUM | OTHER | 262      | -      | -    | -       | -    | -     | -    | 262      |
| 1823990         | OTHR REG ASSET-N CST 187819 | Contra Reg Asset - ID ECAM Dec13-Nov14  | OTHER | (289)    | -      | -    | -       | -    | -     | -    | (289)    |
| 1823990         | OTHR REG ASSET-N CST 187824 | Reg Asset - UT EBA CY2013               | OTHER | 9,934    | -      | -    | -       | -    | -     | -    | 9,934    |
| 1823990         | OTHR REG ASSET-N CST 187825 | Reg Asset - UT EBA CY2014               | OTHER | 28,963   | -      | -    | -       | -    | -     | -    | 28,963   |
| 1823990         | OTHR REG ASSET-N CST 187826 | Reg Asset - UT EBA CY2015               | OTHER | 11,120   | -      | -    | -       | -    | -     | -    | 11,120   |
| 1823990         | OTHR REG ASSET-N CST 187829 | Reg Asset - UT EBA Group Amortization   | OTHER | 6,892    | -      | -    | -       | -    | -     | -    | 6,892    |
| 1823990         | OTHR REG ASSET-N CST 187834 | Reg Asset - UT RBA CY2013               | OTHER | 8,162    | -      | -    | -       | -    | -     | -    | 8,162    |
| 1823990         | OTHR REG ASSET-N CST 187835 | Reg Asset - UT RBA CY2014               | OTHER | 7,686    | -      | -    | -       | -    | -     | -    | 7,686    |
| 1823990         | OTHR REG ASSET-N CST 187836 | Reg Asset - UT RBA CY2015               | OTHER | (143)    | -      | -    | -       | -    | -     | -    | (143)    |
| 1823990         | OTHR REG ASSET-N CST 187845 | Contra Reg Asset - UT EBA CY2014        | OTHER | (3,249)  | -      | -    | -       | -    | -     | -    | (3,249)  |
| 1823990         | OTHR REG ASSET-N CST 187846 | Contra Reg Asset - UT EBA CY2015        | OTHER | (1,070)  | -      | -    | -       | -    | -     | -    | (1,070)  |
| 1823990         | OTHR REG ASSET-N CST 187852 | Reg Asset - WY ECAM CY2012              | OTHER | 5,274    | -      | -    | -       | -    | -     | -    | 5,274    |
| 1823990         | OTHR REG ASSET-N CST 187853 | Reg Asset - WY ECAM CY2013              | OTHER | 1,670    | -      | -    | -       | -    | -     | -    | 1,670    |
| 1823990         | OTHR REG ASSET-N CST 187854 | Reg Asset - WY ECAM CY2014              | OTHER | 7,712    | -      | -    | -       | -    | -     | -    | 7,712    |
| 1823990         | OTHR REG ASSET-N CST 187855 | Reg Asset - WY ECAM CY2015              | OTHER | 4,963    | -      | -    | -       | -    | -     | -    | 4,963    |
| 1823990         | OTHR REG ASSET-N CST 187863 | Reg Asset - WY RRA CY2013               | OTHER | 476      | -      | -    | -       | -    | -     | -    | 476      |
| 1823990         | OTHR REG ASSET-N CST 187864 | Reg Asset - WY RRA CY2014               | OTHER | 350      | -      | -    | -       | -    | -     | -    | 350      |
| 1823990         | OTHR REG ASSET-N CST 187865 | Reg Asset - WY RRA CY2015               | OTHER | 81       | -      | -    | -       | -    | -     | -    | 81       |



Regulatory Assets

Average of Monthly Averages Ending - December 2015

Allocation Method - Factor West Control Area

(Allocated in Thousands)

| Primary Account      | Secondary Account           | Alloc                                    | Total | Calif          | Oregon       | Wash         | Wyoming      | Utah          | Idaho          | FERC          | Other        |                |
|----------------------|-----------------------------|--|-------|----------------|--------------|--------------|--------------|---------------|----------------|---------------|--------------|----------------|
| 1823990              | OTHR REG ASSET-N CST 187874 | Contra Reg Asset - WY ECAM CY2014        | OTHER | (758)          | -            | -            | -            | -             | -              | -             | (758)        |                |
| 1823990              | OTHR REG ASSET-N CST 187875 | Contra Reg Asset - WY ECAM CY2015        | OTHER | (551)          | -            | -            | -            | -             | -              | -             | (551)        |                |
| 1823990              | OTHR REG ASSET-N CST 187886 | Reg Asset-OR RPS Compliance Purchases    | OTHER | (104)          | -            | -            | -            | -             | -              | -             | (104)        |                |
| 1823990              | OTHR REG ASSET-N CST 187888 | RegA - WA RECs in Rates - Recl to Curr   | OTHER | (2,374)        | -            | -            | -            | -             | -              | -             | (2,374)      |                |
| 1823990              | OTHR REG ASSET-N CST 187890 | Contra Reg Asset - WA Deferral of RECs   | OTHER | 15             | -            | -            | -            | -             | -              | -             | 15           |                |
| 1823990              | OTHR REG ASSET-N CST 187892 | Deferral of Excess RECs in Rates - WA    | OTHER | 4,332          | -            | -            | -            | -             | -              | -             | 4,332        |                |
| 1823990              | OTHR REG ASSET-N CST 187895 | RegA - OR RECs in Rates - Balance Recl   | OTHER | 111            | -            | -            | -            | -             | -              | -             | 111          |                |
| 1823990              | OTHR REG ASSET-N CST 187896 | RegA - UT RECs in Rates - Recl to Curr   | OTHER | (8,014)        | -            | -            | -            | -             | -              | -             | (8,014)      |                |
| 1823990              | OTHR REG ASSET-N CST 187898 | RegA - Def RECs in Rates - Recl to Curr  | OTHER | (1,016)        | -            | -            | -            | -             | -              | -             | (1,016)      |                |
| 1823990              | OTHR REG ASSET-N CST 187911 | REG ASSET - LAKE SIDE LIQ. DAMAGES - WY  | WYP   | 881            | -            | -            | 881          | -             | -              | -             | -            |                |
| 1823990              | OTHR REG ASSET-N CST 187913 | Reg Asset - Goodnoe Hills Liq. Damages - | WYP   | 393            | -            | -            | 393          | -             | -              | -             | -            |                |
| 1823990              | OTHR REG ASSET-N CST 187914 | "Reg Asset-UT-Liq. Damages JB4, N1&2"    | UT    | 647            | -            | -            | -            | 647           | -              | -             | -            |                |
| 1823990              | OTHR REG ASSET-N CST 187915 | Reg Asset-WY-Liq. Damages N2             | WYP   | 106            | -            | -            | 106          | -             | -              | -             | -            |                |
| 1823990              | OTHR REG ASSET-N CST 187921 | WA-Chehalis Plant Rev Reqmt - Reg Asset  | WA    | 1,500          | -            | 1,500        | -            | -             | -              | -             | -            |                |
| 1823990              | OTHR REG ASSET-N CST 187923 | Reg Asset-OR Sch 203-Black Cap Solar     | OTHER | 3              | -            | -            | -            | -             | -              | -             | 3            |                |
| 1823990              | OTHR REG ASSET-N CST 187952 | DEFERRED INTERVENOR                      | OTHER | 0              | -            | -            | -            | -             | -              | -             | 0            |                |
| 1823990              | OTHR REG ASSET-N CST 187955 | Defd UT Ind Eval Fee                     | UT    | (16)           | -            | -            | -            | (16)          | -              | -             | -            |                |
| 1823990              | OTHR REG ASSET-N CST 187956 | CA DEFERRED INTERVENOR FUNDING           | OTHER | 40             | -            | -            | -            | -             | -              | -             | 40           |                |
| 1823990              | OTHR REG ASSET-N CST 187958 | ID Deferred Intervenor Funding           | IDU   | 32             | -            | -            | -            | -             | 32             | -             | -            |                |
| 1823990              | OTHR REG ASSET-N CST 187964 | RegA - Intervenor Fees - Recl to Liab    | OTHER | 21             | -            | -            | -            | -             | -              | -             | 21           |                |
| 1823990              | OTHR REG ASSET-N CST 187966 | RegA - CA (CARE) Program - Recl to Liab  | OTHER | 358            | -            | -            | -            | -             | -              | -             | 358          |                |
| 1823990              | OTHR REG ASSET-N CST 187967 | RegA - OR Asset Sale Gain-Balance Recl   | OTHER | 635            | -            | -            | -            | -             | -              | -             | 635          |                |
| 1823990              | OTHR REG ASSET-N CST 187968 | Reg A - Insurance Reserves - Recl class  | OTHER | 346            | -            | -            | -            | -             | -              | -             | 346          |                |
| 1823990              | OTHR REG ASSET-N CST 187972 | Deferred Net Power Costs - WY 11         | OTHER | 688            | -            | -            | -            | -             | -              | -             | 688          |                |
| 1823990              | OTHR REG ASSET-N CST 187973 | Contra Reg Asset - CA ECAC CY2015        | OTHER | (224)          | -            | -            | -            | -             | -              | -             | (224)        |                |
| 1823990              | OTHR REG ASSET-N CST 187975 | Reg Asset - CA ECAC                      | OTHER | 2,945          | -            | -            | -            | -             | -              | -             | 2,945        |                |
| 1823990              | OTHR REG ASSET-N CST 187983 | "Reg Asset - ID ECAM Dec10-Nov11, Mnsant | OTHER | 202            | -            | -            | -            | -             | -              | -             | 202          |                |
| 1823990              | OTHR REG ASSET-N CST 187984 | "Reg Asset - ID ECAM Dec10-Nov11, Agrium | OTHER | 12             | -            | -            | -            | -             | -              | -             | 12           |                |
| 1823990              | OTHR REG ASSET-N CST 189528 | RegA - CA Def Exc NPC - Recl to Curr     | OTHER | (4,552)        | -            | -            | -            | -             | -              | -             | (4,552)      |                |
| 1823990              | OTHR REG ASSET-N CST 189530 | Reg Asset - ID ECAM Dec14-Nov15          | OTHER | 9,127          | -            | -            | -            | -             | -              | -             | 9,127        |                |
| 1823990              | OTHR REG ASSET-N CST 189531 | Reg Asset - ID ECAM Dec15-Dec16          | OTHER | 50             | -            | -            | -            | -             | -              | -             | 50           |                |
| 1823990              | OTHR REG ASSET-N CST 189540 | Contra Reg Asset - ID ECAM Dec14-Nov15   | OTHER | (334)          | -            | -            | -            | -             | -              | -             | (334)        |                |
| 1823990              | OTHR REG ASSET-N CST 189541 | Contra Reg Asset - ID ECAM Dec15-Dec16   | OTHER | (2)            | -            | -            | -            | -             | -              | -             | (2)          |                |
| 1823990              | OTHR REG ASSET-N CST 189568 | RegA - ID Def Exc NPC - Recl to Curr     | OTHER | (19,976)       | -            | -            | -            | -             | -              | -             | (19,976)     |                |
| 1823990              | OTHR REG ASSET-N CST 189638 | RegA - UT Def Exc NPC - Recl to Curr     | OTHER | (35,739)       | -            | -            | -            | -             | -              | -             | (35,739)     |                |
| 1823990              | OTHR REG ASSET-N CST 189649 | RegA - WA Def Exc NPC - Recl to Liab     | OTHER | 126            | -            | -            | -            | -             | -              | -             | 126          |                |
| 1823990              | OTHR REG ASSET-N CST 189688 | RegA - WY Def Exc NPC - Recl to Curr     | OTHER | (16,436)       | -            | -            | -            | -             | -              | -             | (16,436)     |                |
| 1823990              | OTHR REG ASSET-N CST 189689 | RegA - WY Def Exc NPC - Recl to Liab     | OTHER | 20             | -            | -            | -            | -             | -              | -             | 20           |                |
| 1823990              | OTHR REG ASSET-N CST 610005 | SEC 174 94-98 7 99-00 RAR                | OTHER | 2              | -            | -            | -            | -             | -              | -             | 2            |                |
| 1823990              | OTHR REG ASSET-N CST 610019 | SAPERROR                                 | OTHER | 0              | -            | -            | -            | -             | -              | -             | 0            |                |
| 1823990              | OTHR REG ASSET-N CST 610344 | SAPERROR                                 | OTHER | 0              | -            | -            | -            | -             | -              | -             | 0            |                |
| 1823990              | OTHR REG ASSET-N CST 701010 | LABOR COSTS SETTLED TO CAPITAL           | OTHER | (2)            | -            | -            | -            | -             | -              | -             | (2)          |                |
| <b>1823990 Total</b> |                             |  |       | <b>211,239</b> | <b>0</b>     | <b>0</b>     | <b>1,791</b> | <b>15,961</b> | <b>22,195</b>  | <b>5,318</b>  | <b>6</b>     | <b>165,968</b> |
| 1823993              | OTH REG ASSET-NON CO 187060 | CHOLLA PLANT TRANSACTION COSTS-OR        | OR    | (112)          | -            | (112)        | -            | -             | -              | -             | -            |                |
| <b>1823993 Total</b> |                             |  |       | <b>(112)</b>   |              | <b>(112)</b> |              |               |                |               |              |                |
| 1823995              | OTH REG ASSET-NON CO 187062 | CHOLLA PLANT TRANSACTION COSTS-ID        | IDU   | (69)           | -            | -            | -            | -             | (69)           | -             | -            |                |
| <b>1823995 Total</b> |                             |  |       | <b>(69)</b>    |              |              |              |               | <b>(69)</b>    |               |              |                |
| 1823999              | REGULATORY ASST-OTH 186001  | DSM Regulatory Assets-Accruals           | OTHER | 6,565          | -            | -            | -            | -             | -              | -             | 6,565        |                |
| <b>1823999 Total</b> |                             |  |       | <b>6,565</b>   |              |              |              |               |                |               | <b>6,565</b> |                |
| <b>Grand Total</b>   |                             |  |       | <b>407,111</b> | <b>(268)</b> | <b>5,728</b> | <b>4,402</b> | <b>59,792</b> | <b>138,703</b> | <b>23,733</b> | <b>465</b>   | <b>174,556</b> |

B17. DEPRECIATION  
RESERVE





Depreciation Reserve  
 Average of Monthly Averages Ending - December 2015  
 Allocation Method - Factor West Control Area  
 (Allocated in Thousands)

| Primary Account | Secondary Account          | Alloc                                    | Total | Calif       | Oregon   | Wash      | Wyoming  | Utah      | Idaho     | FERC      | Other   |   |
|-----------------|----------------------------|--|-------|-------------|----------|-----------|----------|-----------|-----------|-----------|---------|---|
| 1080000         | AC PR DPR EL PL SR 3102000 | LAND RIGHTS                              | CAGE  | (26,676)    | -        | -         | -        | (6,095)   | (18,118)  | (2,392)   | (71)    | - |
| 1080000         | AC PR DPR EL PL SR 3102000 | LAND RIGHTS                              | JBG   | (140)       | (6)      | (102)     | (31)     | (0)       | (1)       | (0)       | (0)     | - |
| 1080000         | AC PR DPR EL PL SR 3103000 | WATER RIGHTS                             | CAGE  | (15,060)    | -        | -         | -        | (3,441)   | (10,228)  | (1,350)   | (40)    | - |
| 1080000         | AC PR DPR EL PL SR 3103000 | WATER RIGHTS                             | JBG   | (96)        | (4)      | (70)      | (22)     | (0)       | (0)       | (0)       | (0)     | - |
| 1080000         | AC PR DPR EL PL SR 3110000 | STRUCTURES AND IMPROVEMENTS              | CAGE  | (364,322)   | -        | -         | -        | (83,246)  | (247,444) | (32,666)  | (966)   | - |
| 1080000         | AC PR DPR EL PL SR 3110000 | STRUCTURES AND IMPROVEMENTS              | CAGW  | (37,217)    | (1,618)  | (27,188)  | (8,410)  | -         | -         | -         | -       | - |
| 1080000         | AC PR DPR EL PL SR 3110000 | STRUCTURES AND IMPROVEMENTS              | JBG   | (76,737)    | (3,318)  | (55,741)  | (17,243) | (100)     | (296)     | (39)      | (1)     | - |
| 1080000         | AC PR DPR EL PL SR 3120000 | BOILER PLANT EQUIPMENT                   | CAGE  | (1,253,648) | -        | -         | -        | (286,454) | (851,464) | (112,406) | (3,324) | - |
| 1080000         | AC PR DPR EL PL SR 3120000 | BOILER PLANT EQUIPMENT                   | CAGW  | (74,441)    | (3,237)  | (54,382)  | (16,822) | -         | -         | -         | -       | - |
| 1080000         | AC PR DPR EL PL SR 3120000 | BOILER PLANT EQUIPMENT                   | JBG   | (339,209)   | (14,667) | (246,398) | (76,219) | (440)     | (1,307)   | (173)     | (5)     | - |
| 1080000         | AC PR DPR EL PL SR 3140000 | TURBOGENERATOR UNITS                     | CAGE  | (323,238)   | -        | -         | -        | (73,859)  | (219,540) | (28,982)  | (857)   | - |
| 1080000         | AC PR DPR EL PL SR 3140000 | TURBOGENERATOR UNITS                     | CAGW  | (35,038)    | (1,524)  | (25,596)  | (7,918)  | -         | -         | -         | -       | - |
| 1080000         | AC PR DPR EL PL SR 3140000 | TURBOGENERATOR UNITS                     | JBG   | (75,512)    | (3,265)  | (54,851)  | (16,967) | (98)      | (291)     | (38)      | (1)     | - |
| 1080000         | AC PR DPR EL PL SR 3150000 | ACCESSORY ELECTRIC EQUIPMENT             | CAGE  | (172,982)   | -        | -         | -        | (39,526)  | (117,468) | (15,510)  | (459)   | - |
| 1080000         | AC PR DPR EL PL SR 3150000 | ACCESSORY ELECTRIC EQUIPMENT             | CAGW  | (8,846)     | (385)    | (6,463)   | (1,999)  | -         | -         | -         | -       | - |
| 1080000         | AC PR DPR EL PL SR 3150000 | ACCESSORY ELECTRIC EQUIPMENT             | JBG   | (33,969)    | (1,469)  | (24,675)  | (7,633)  | (44)      | (131)     | (17)      | (1)     | - |
| 1080000         | AC PR DPR EL PL SR 3157000 | ACCESSORY ELECTRIC EQUIP-SUPV & ALARM    | CAGE  | (3)         | -        | -         | -        | (1)       | (2)       | (0)       | (0)     | - |
| 1080000         | AC PR DPR EL PL SR 3157000 | ACCESSORY ELECTRIC EQUIP-SUPV & ALARM    | JBG   | (31)        | (1)      | (23)      | (7)      | (0)       | (0)       | (0)       | (0)     | - |
| 1080000         | AC PR DPR EL PL SR 3160000 | MISCELLANEOUS POWER PLANT EQUIPMENT      | CAGE  | (13,596)    | -        | -         | -        | (3,107)   | (9,234)   | (1,219)   | (36)    | - |
| 1080000         | AC PR DPR EL PL SR 3160000 | MISCELLANEOUS POWER PLANT EQUIPMENT      | CAGW  | (188)       | (8)      | (137)     | (42)     | -         | -         | -         | -       | - |
| 1080000         | AC PR DPR EL PL SR 3160000 | MISCELLANEOUS POWER PLANT EQUIPMENT      | JBG   | (2,446)     | (106)    | (1,777)   | (550)    | (3)       | (9)       | (1)       | (0)     | - |
| 1080000         | AC PR DPR EL PL SR 3302000 | LAND RIGHTS                              | CAGE  | (30)        | -        | -         | -        | (7)       | (21)      | (3)       | (0)     | - |
| 1080000         | AC PR DPR EL PL SR 3302000 | LAND RIGHTS                              | CAGW  | (3,562)     | (155)    | (2,602)   | (805)    | -         | -         | -         | -       | - |
| 1080000         | AC PR DPR EL PL SR 3303000 | WATER RIGHTS                             | CAGE  | (103)       | -        | -         | -        | (23)      | (70)      | (9)       | (0)     | - |
| 1080000         | AC PR DPR EL PL SR 3304000 | FLOOD RIGHTS                             | CAGE  | (56)        | -        | -         | -        | (13)      | (38)      | (5)       | (0)     | - |
| 1080000         | AC PR DPR EL PL SR 3304000 | FLOOD RIGHTS                             | CAGW  | (177)       | (8)      | (129)     | (40)     | -         | -         | -         | -       | - |
| 1080000         | AC PR DPR EL PL SR 3305000 | LAND RIGHTS - FISH/WILDLIFE              | CAGW  | (155)       | (7)      | (113)     | (35)     | -         | -         | -         | -       | - |
| 1080000         | AC PR DPR EL PL SR 3310000 | STRUCTURES AND IMPROVE                   | CAGE  | (4,577)     | -        | -         | -        | (1,046)   | (3,109)   | (410)     | (12)    | - |
| 1080000         | AC PR DPR EL PL SR 3310000 | STRUCTURES AND IMPROVE                   | CAGW  | (14)        | (1)      | (10)      | (3)      | -         | -         | -         | -       | - |
| 1080000         | AC PR DPR EL PL SR 3311000 | STRUCTURES AND IMPROVE-PRODUCTION        | CAGE  | (1,450)     | -        | -         | -        | (331)     | (985)     | (130)     | (4)     | - |
| 1080000         | AC PR DPR EL PL SR 3311000 | STRUCTURES AND IMPROVE-PRODUCTION        | CAGW  | (24,394)    | (1,061)  | (17,821)  | (5,513)  | -         | -         | -         | -       | - |
| 1080000         | AC PR DPR EL PL SR 3312000 | STRUCTURES AND IMPROVE-FISH/WILDLIFE     | CAGE  | (70)        | -        | -         | -        | (16)      | (48)      | (6)       | (0)     | - |
| 1080000         | AC PR DPR EL PL SR 3312000 | STRUCTURES AND IMPROVE-FISH/WILDLIFE     | CAGW  | (15,297)    | (665)    | (11,175)  | (3,457)  | -         | -         | -         | -       | - |
| 1080000         | AC PR DPR EL PL SR 3313000 | STRUCTURES AND IMPROVE-RECREATION        | CAGE  | (920)       | -        | -         | -        | (210)     | (625)     | (82)      | (2)     | - |
| 1080000         | AC PR DPR EL PL SR 3313000 | STRUCTURES AND IMPROVE-RECREATION        | CAGW  | (5,133)     | (223)    | (3,750)   | (1,160)  | -         | -         | -         | -       | - |
| 1080000         | AC PR DPR EL PL SR 3320000 | "RESERVOIRS, DAMS & WATERWAYS"           | CAGE  | (15,956)    | -        | -         | -        | (3,646)   | (10,837)  | (1,431)   | (42)    | - |
| 1080000         | AC PR DPR EL PL SR 3320000 | "RESERVOIRS, DAMS & WATERWAYS"           | CAGW  | (283)       | (12)     | (207)     | (64)     | -         | -         | -         | -       | - |
| 1080000         | AC PR DPR EL PL SR 3321000 | "RESERVOIRS, DAMS, & WTRWYS-PRODUCTION"  | CAGE  | (16,826)    | -        | -         | -        | (3,845)   | (11,428)  | (1,509)   | (45)    | - |
| 1080000         | AC PR DPR EL PL SR 3321000 | "RESERVOIRS, DAMS, & WTRWYS-PRODUCTION"  | CAGW  | (135,035)   | (5,872)  | (98,648)  | (30,515) | -         | -         | -         | -       | - |
| 1080000         | AC PR DPR EL PL SR 3322000 | "RESERVOIRS, DAMS, & WTRWYS-FISH/WILDLIF | CAGE  | (221)       | -        | -         | -        | (51)      | (150)     | (20)      | (1)     | - |
| 1080000         | AC PR DPR EL PL SR 3322000 | "RESERVOIRS, DAMS, & WTRWYS-FISH/WILDLIF | CAGW  | (4,486)     | (195)    | (3,277)   | (1,014)  | -         | -         | -         | -       | - |
| 1080000         | AC PR DPR EL PL SR 3323000 | "RESERVOIRS, DAMS, & WTRWYS-RECREATION"  | CAGE  | (35)        | -        | -         | -        | (8)       | (24)      | (3)       | (0)     | - |
| 1080000         | AC PR DPR EL PL SR 3323000 | "RESERVOIRS, DAMS, & WTRWYS-RECREATION"  | CAGW  | (69)        | (3)      | (50)      | (16)     | -         | -         | -         | -       | - |
| 1080000         | AC PR DPR EL PL SR 3330000 | "WATER WHEELS, TURB & GENERATORS"        | CAGE  | (15,514)    | -        | -         | -        | (3,545)   | (10,537)  | (1,391)   | (41)    | - |
| 1080000         | AC PR DPR EL PL SR 3330000 | "WATER WHEELS, TURB & GENERATORS"        | CAGW  | (38,518)    | (1,675)  | (28,139)  | (8,704)  | -         | -         | -         | -       | - |
| 1080000         | AC PR DPR EL PL SR 3340000 | ACCESSORY ELECTRIC EQUIPMENT             | CAGE  | (5,168)     | -        | -         | -        | (1,181)   | (3,510)   | (463)     | (14)    | - |
| 1080000         | AC PR DPR EL PL SR 3340000 | ACCESSORY ELECTRIC EQUIPMENT             | CAGW  | (20,238)    | (880)    | (14,785)  | (4,573)  | -         | -         | -         | -       | - |
| 1080000         | AC PR DPR EL PL SR 3347000 | ACCESSORY ELECT EQUIP - SUPV & ALARM     | CAGE  | (3)         | -        | -         | -        | (1)       | (2)       | (0)       | (0)     | - |
| 1080000         | AC PR DPR EL PL SR 3347000 | ACCESSORY ELECT EQUIP - SUPV & ALARM     | CAGW  | (2,246)     | (98)     | (1,641)   | (508)    | -         | -         | -         | -       | - |
| 1080000         | AC PR DPR EL PL SR 3350000 | MISC POWER PLANT EQUIP                   | CAGE  | (103)       | -        | -         | -        | (23)      | (70)      | (9)       | (0)     | - |
| 1080000         | AC PR DPR EL PL SR 3351000 | MISC POWER PLANT EQUIP - PRODUCTION      | CAGW  | (1,165)     | (51)     | (851)     | (263)    | -         | -         | -         | -       | - |
| 1080000         | AC PR DPR EL PL SR 3353000 | MISC POWER PLANT EQUIP - RECREATION      | CAGW  | (1)         | (0)      | (1)       | (0)      | -         | -         | -         | -       | - |
| 1080000         | AC PR DPR EL PL SR 3360000 | "ROADS, RAILROADS & BRIDGES"             | CAGE  | (773)       | -        | -         | -        | (177)     | (525)     | (69)      | (2)     | - |
| 1080000         | AC PR DPR EL PL SR 3360000 | "ROADS, RAILROADS & BRIDGES"             | CAGW  | (6,318)     | (275)    | (4,615)   | (1,428)  | -         | -         | -         | -       | - |
| 1080000         | AC PR DPR EL PL SR 3403000 | WATER RIGHTS - OTHER PRODUCTION          | CAGE  | (0)         | -        | -         | -        | (0)       | (0)       | (0)       | (0)     | - |





Depreciation Reserve  
 Average of Monthly Averages Ending - December 2015  
 Allocation Method - Factor West Control Area  
 (Allocated in Thousands)

| Primary Account | Secondary Account          | Alloc                                   | Total | Calif     | Oregon   | Wash      | Wyoming  | Utah     | Idaho     | FERC     | Other |   |
|-----------------|----------------------------|---|-------|-----------|----------|-----------|----------|----------|-----------|----------|-------|---|
| 1080000         | AC PR DPR EL PL SR 3410000 | STRUCTURES & IMPROVEMENTS               | CAGE  | (23,519)  | -        | -         | -        | (5,374)  | (15,974)  | (2,109)  | (62)  | - |
| 1080000         | AC PR DPR EL PL SR 3410000 | STRUCTURES & IMPROVEMENTS               | CAGW  | (16,710)  | (727)    | (12,207)  | (3,776)  | -        | -         | -        | -     | - |
| 1080000         | AC PR DPR EL PL SR 3420000 | "FUEL HOLDERS, PRODUCERS, ACCES"        | CAGE  | (2,224)   | -        | -         | -        | (508)    | (1,511)   | (199)    | (6)   | - |
| 1080000         | AC PR DPR EL PL SR 3420000 | "FUEL HOLDERS, PRODUCERS, ACCES"        | CAGW  | (430)     | (19)     | (314)     | (97)     | -        | -         | -        | -     | - |
| 1080000         | AC PR DPR EL PL SR 3430000 | PRIME MOVERS                            | CAGE  | (359,792) | -        | -         | -        | (82,211) | (244,367) | (32,260) | (954) | - |
| 1080000         | AC PR DPR EL PL SR 3430000 | PRIME MOVERS                            | CAGW  | (278,142) | (12,095) | (203,193) | (62,854) | -        | -         | -        | -     | - |
| 1080000         | AC PR DPR EL PL SR 3440000 | GENERATORS                              | CAGE  | (40,781)  | -        | -         | -        | (9,318)  | (27,698)  | (3,657)  | (108) | - |
| 1080000         | AC PR DPR EL PL SR 3440000 | GENERATORS                              | CAGW  | (41,453)  | (1,803)  | (30,283)  | (9,367)  | -        | -         | -        | -     | - |
| 1080000         | AC PR DPR EL PL SR 3450000 | ACCESSORY ELECTRIC EQUIPMENT            | CAGE  | (33,433)  | -        | -         | -        | (7,639)  | (22,707)  | (2,998)  | (89)  | - |
| 1080000         | AC PR DPR EL PL SR 3450000 | ACCESSORY ELECTRIC EQUIPMENT            | CAGW  | (24,000)  | (1,044)  | (17,533)  | (5,423)  | -        | -         | -        | -     | - |
| 1080000         | AC PR DPR EL PL SR 3460000 | MISCELLANEOUS PWR PLANT EQUIP           | CAGE  | (1,521)   | -        | -         | -        | (348)    | (1,033)   | (136)    | (4)   | - |
| 1080000         | AC PR DPR EL PL SR 3460000 | MISCELLANEOUS PWR PLANT EQUIP           | CAGW  | (1,005)   | (44)     | (734)     | (227)    | -        | -         | -        | -     | - |
| 1080000         | AC PR DPR EL PL SR 3470000 | FAS 143 ARO - OTHER PROD                | CAGE  | (8)       | -        | -         | -        | (2)      | (5)       | (1)      | (0)   | - |
| 1080000         | AC PR DPR EL PL SR 3502000 | LAND RIGHTS                             | CAGE  | (24,192)  | -        | -         | -        | (5,528)  | (16,431)  | (2,169)  | (64)  | - |
| 1080000         | AC PR DPR EL PL SR 3502000 | LAND RIGHTS                             | CAGW  | (12,087)  | (526)    | (8,930)   | (2,731)  | -        | -         | -        | -     | - |
| 1080000         | AC PR DPR EL PL SR 3502000 | LAND RIGHTS                             | JBG   | (1,280)   | (55)     | (930)     | (288)    | (2)      | (5)       | (1)      | (0)   | - |
| 1080000         | AC PR DPR EL PL SR 3502000 | LAND RIGHTS                             | SG    | (74)      | (1)      | (19)      | (6)      | (11)     | (32)      | (4)      | (0)   | - |
| 1080000         | AC PR DPR EL PL SR 3520000 | STRUCTURES & IMPROVEMENTS               | CAGE  | (24,888)  | -        | -         | -        | (5,687)  | (16,904)  | (2,232)  | (66)  | - |
| 1080000         | AC PR DPR EL PL SR 3520000 | STRUCTURES & IMPROVEMENTS               | CAGW  | (8,370)   | (364)    | (6,115)   | (1,891)  | -        | -         | -        | -     | - |
| 1080000         | AC PR DPR EL PL SR 3520000 | STRUCTURES & IMPROVEMENTS               | JBG   | (327)     | (14)     | (237)     | (73)     | (0)      | (1)       | (0)      | (0)   | - |
| 1080000         | AC PR DPR EL PL SR 3520000 | STRUCTURES & IMPROVEMENTS               | SG    | (3)       | (0)      | (1)       | (0)      | (0)      | (1)       | (0)      | (0)   | - |
| 1080000         | AC PR DPR EL PL SR 3530000 | STATION EQUIPMENT                       | CAGE  | (240,928) | -        | -         | -        | (55,051) | (163,636) | (21,602) | (639) | - |
| 1080000         | AC PR DPR EL PL SR 3530000 | STATION EQUIPMENT                       | CAGW  | (102,851) | (4,473)  | (75,137)  | (23,242) | -        | -         | -        | -     | - |
| 1080000         | AC PR DPR EL PL SR 3530000 | STATION EQUIPMENT                       | JBG   | (5,164)   | (223)    | (3,751)   | (1,160)  | (7)      | (20)      | (3)      | (0)   | - |
| 1080000         | AC PR DPR EL PL SR 3534000 | STATION EQUIPMENT, STEP-UP TRANSFORMERS | CAGE  | (20,312)  | -        | -         | -        | (4,641)  | (13,796)  | (1,821)  | (54)  | - |
| 1080000         | AC PR DPR EL PL SR 3534000 | STATION EQUIPMENT, STEP-UP TRANSFORMERS | CAGW  | (8,300)   | (361)    | (6,064)   | (1,876)  | -        | -         | -        | -     | - |
| 1080000         | AC PR DPR EL PL SR 3534000 | STATION EQUIPMENT, STEP-UP TRANSFORMERS | JBG   | (2,279)   | (99)     | (1,655)   | (512)    | (3)      | (9)       | (1)      | (0)   | - |
| 1080000         | AC PR DPR EL PL SR 3537000 | STATION EQUIPMENT-SUPERVISORY & ALARM   | CAGE  | (3,130)   | -        | -         | -        | (715)    | (2,126)   | (281)    | (8)   | - |
| 1080000         | AC PR DPR EL PL SR 3537000 | STATION EQUIPMENT-SUPERVISORY & ALARM   | CAGW  | (1,297)   | (56)     | (948)     | (293)    | -        | -         | -        | -     | - |
| 1080000         | AC PR DPR EL PL SR 3537000 | STATION EQUIPMENT-SUPERVISORY & ALARM   | JBG   | (49)      | (2)      | (36)      | (11)     | (0)      | (0)       | (0)      | (0)   | - |
| 1080000         | AC PR DPR EL PL SR 3537000 | STATION EQUIPMENT-SUPERVISORY & ALARM   | SG    | (317)     | (5)      | (81)      | (26)     | (48)     | (139)     | (18)     | (1)   | - |
| 1080000         | AC PR DPR EL PL SR 3540000 | TOWERS AND FIXTURES                     | CAGE  | (176,246) | -        | -         | -        | (40,272) | (119,704) | (15,803) | (467) | - |
| 1080000         | AC PR DPR EL PL SR 3540000 | TOWERS AND FIXTURES                     | CAGW  | (91,335)  | (3,972)  | (66,723)  | (20,640) | -        | -         | -        | -     | - |
| 1080000         | AC PR DPR EL PL SR 3540000 | TOWERS AND FIXTURES                     | JBG   | (17,052)  | (737)    | (12,386)  | (3,832)  | (22)     | (66)      | (9)      | (0)   | - |
| 1080000         | AC PR DPR EL PL SR 3540000 | TOWERS AND FIXTURES                     | SG    | (102)     | (2)      | (26)      | (8)      | (15)     | (44)      | (6)      | (0)   | - |
| 1080000         | AC PR DPR EL PL SR 3550000 | POLES AND FIXTURES                      | CAGE  | (194,127) | -        | -         | -        | (44,357) | (131,849) | (17,406) | (515) | - |
| 1080000         | AC PR DPR EL PL SR 3550000 | POLES AND FIXTURES                      | CAGW  | (94,656)  | (4,116)  | (69,150)  | (21,390) | -        | -         | -        | -     | - |
| 1080000         | AC PR DPR EL PL SR 3550000 | POLES AND FIXTURES                      | JBG   | (3,212)   | (139)    | (2,333)   | (722)    | (4)      | (12)      | (2)      | (0)   | - |
| 1080000         | AC PR DPR EL PL SR 3550000 | POLES AND FIXTURES                      | SG    | (306)     | (5)      | (78)      | (25)     | (47)     | (134)     | (18)     | (1)   | - |
| 1080000         | AC PR DPR EL PL SR 3560000 | OVERHEAD CONDUCTORS & DEVICES           | CAGE  | (254,427) | -        | -         | -        | (58,136) | (172,804) | (22,813) | (675) | - |
| 1080000         | AC PR DPR EL PL SR 3560000 | OVERHEAD CONDUCTORS & DEVICES           | CAGW  | (162,405) | (7,062)  | (118,642) | (36,700) | -        | -         | -        | -     | - |
| 1080000         | AC PR DPR EL PL SR 3560000 | OVERHEAD CONDUCTORS & DEVICES           | JBG   | (17,473)  | (756)    | (12,692)  | (3,926)  | (23)     | (67)      | (9)      | (0)   | - |
| 1080000         | AC PR DPR EL PL SR 3560000 | OVERHEAD CONDUCTORS & DEVICES           | SG    | (244)     | (4)      | (62)      | (20)     | (37)     | (107)     | (14)     | (0)   | - |
| 1080000         | AC PR DPR EL PL SR 3570000 | UNDERGROUND CONDUIT                     | CAGE  | (824)     | -        | -         | -        | (188)    | (559)     | (74)     | (2)   | - |
| 1080000         | AC PR DPR EL PL SR 3570000 | UNDERGROUND CONDUIT                     | CAGW  | (29)      | (1)      | (21)      | (7)      | -        | -         | -        | -     | - |
| 1080000         | AC PR DPR EL PL SR 3580000 | UNDERGROUND CONDUCTORS & DEVICES        | CAGE  | (2,062)   | -        | -         | -        | (471)    | (1,401)   | (185)    | (5)   | - |
| 1080000         | AC PR DPR EL PL SR 3580000 | UNDERGROUND CONDUCTORS & DEVICES        | CAGW  | (59)      | (3)      | (43)      | (13)     | -        | -         | -        | -     | - |
| 1080000         | AC PR DPR EL PL SR 3590000 | ROADS AND TRAILS                        | CAGE  | (1,732)   | -        | -         | -        | (396)    | (1,176)   | (155)    | (5)   | - |
| 1080000         | AC PR DPR EL PL SR 3590000 | ROADS AND TRAILS                        | CAGW  | (2,674)   | (116)    | (1,953)   | (604)    | -        | -         | -        | -     | - |
| 1080000         | AC PR DPR EL PL SR 3590000 | ROADS AND TRAILS                        | JBG   | (1)       | (0)      | (1)       | (0)      | (0)      | (0)       | (0)      | (0)   | - |
| 1080000         | AC PR DPR EL PL SR 3590000 | ROADS AND TRAILS                        | SG    | (14)      | (0)      | (4)       | (1)      | (2)      | (6)       | (1)      | (0)   | - |
| 1080000         | AC PR DPR EL PL SR 3602000 | LAND RIGHTS                             | CA    | (688)     | (688)    | -         | -        | -        | -         | -        | -     | - |
| 1080000         | AC PR DPR EL PL SR 3602000 | LAND RIGHTS                             | IDU   | (551)     | -        | -         | -        | -        | (551)     | -        | -     | - |
| 1080000         | AC PR DPR EL PL SR 3602000 | LAND RIGHTS                             | OR    | (2,805)   | -        | (2,805)   | -        | -        | -         | -        | -     | - |
| 1080000         | AC PR DPR EL PL SR 3602000 | LAND RIGHTS                             | UT    | (2,776)   | -        | -         | -        | -        | (2,776)   | -        | -     | - |



Depreciation Reserve  
 Average of Monthly Averages Ending - December 2015  
 Allocation Method - Factor West Control Area  
 (Allocated in Thousands)

| Primary Account | Secondary Account          | Alloc                                 | Total | Calif     | Oregon   | Wash      | Wyoming  | Utah     | Idaho     | FERC | Other |
|-----------------|----------------------------|---------------------------------------|-------|-----------|----------|-----------|----------|----------|-----------|------|-------|
| 1080000         | AC PR DPR EL PL SR 3602000 | LAND RIGHTS                           | WA    | (162)     | -        | -         | (162)    | -        | -         | -    | -     |
| 1080000         | AC PR DPR EL PL SR 3602000 | LAND RIGHTS                           | WYP   | (1,227)   | -        | -         | -        | (1,227)  | -         | -    | -     |
| 1080000         | AC PR DPR EL PL SR 3602000 | LAND RIGHTS                           | WYU   | (796)     | -        | -         | -        | (796)    | -         | -    | -     |
| 1080000         | AC PR DPR EL PL SR 3610000 | STRUCTURES & IMPROVEMENTS             | CA    | (1,046)   | (1,046)  | -         | -        | -        | -         | -    | -     |
| 1080000         | AC PR DPR EL PL SR 3610000 | STRUCTURES & IMPROVEMENTS             | IDU   | (613)     | -        | -         | -        | -        | (613)     | -    | -     |
| 1080000         | AC PR DPR EL PL SR 3610000 | STRUCTURES & IMPROVEMENTS             | OR    | (6,212)   | -        | (6,212)   | -        | -        | -         | -    | -     |
| 1080000         | AC PR DPR EL PL SR 3610000 | STRUCTURES & IMPROVEMENTS             | UT    | (10,047)  | -        | -         | -        | -        | (10,047)  | -    | -     |
| 1080000         | AC PR DPR EL PL SR 3610000 | STRUCTURES & IMPROVEMENTS             | WA    | (914)     | -        | -         | (914)    | -        | -         | -    | -     |
| 1080000         | AC PR DPR EL PL SR 3610000 | STRUCTURES & IMPROVEMENTS             | WYP   | (3,076)   | -        | -         | -        | (3,076)  | -         | -    | -     |
| 1080000         | AC PR DPR EL PL SR 3610000 | STRUCTURES & IMPROVEMENTS             | WYU   | (321)     | -        | -         | -        | -        | (321)     | -    | -     |
| 1080000         | AC PR DPR EL PL SR 3620000 | STATION EQUIPMENT                     | CA    | (6,356)   | (6,356)  | -         | -        | -        | -         | -    | -     |
| 1080000         | AC PR DPR EL PL SR 3620000 | STATION EQUIPMENT                     | IDU   | (11,278)  | -        | -         | -        | -        | (11,278)  | -    | -     |
| 1080000         | AC PR DPR EL PL SR 3620000 | STATION EQUIPMENT                     | OR    | (72,683)  | -        | (72,683)  | -        | -        | -         | -    | -     |
| 1080000         | AC PR DPR EL PL SR 3620000 | STATION EQUIPMENT                     | UT    | (100,029) | -        | -         | -        | -        | (100,029) | -    | -     |
| 1080000         | AC PR DPR EL PL SR 3620000 | STATION EQUIPMENT                     | WA    | (18,782)  | -        | -         | (18,782) | -        | -         | -    | -     |
| 1080000         | AC PR DPR EL PL SR 3620000 | STATION EQUIPMENT                     | WYP   | (35,417)  | -        | -         | -        | (35,417) | -         | -    | -     |
| 1080000         | AC PR DPR EL PL SR 3620000 | STATION EQUIPMENT                     | WYU   | (2,492)   | -        | -         | -        | (2,492)  | -         | -    | -     |
| 1080000         | AC PR DPR EL PL SR 3627000 | STATION EQUIPMENT-SUPERVISORY & ALARM | CA    | (194)     | (194)    | -         | -        | -        | -         | -    | -     |
| 1080000         | AC PR DPR EL PL SR 3627000 | STATION EQUIPMENT-SUPERVISORY & ALARM | IDU   | (147)     | -        | -         | -        | -        | (147)     | -    | -     |
| 1080000         | AC PR DPR EL PL SR 3627000 | STATION EQUIPMENT-SUPERVISORY & ALARM | OR    | (1,063)   | -        | (1,063)   | -        | -        | -         | -    | -     |
| 1080000         | AC PR DPR EL PL SR 3627000 | STATION EQUIPMENT-SUPERVISORY & ALARM | UT    | (1,250)   | -        | -         | -        | (1,250)  | -         | -    | -     |
| 1080000         | AC PR DPR EL PL SR 3627000 | STATION EQUIPMENT-SUPERVISORY & ALARM | WA    | (334)     | -        | -         | (334)    | -        | -         | -    | -     |
| 1080000         | AC PR DPR EL PL SR 3627000 | STATION EQUIPMENT-SUPERVISORY & ALARM | WYP   | (688)     | -        | -         | -        | (688)    | -         | -    | -     |
| 1080000         | AC PR DPR EL PL SR 3627000 | STATION EQUIPMENT-SUPERVISORY & ALARM | WYU   | (13)      | -        | -         | -        | (13)     | -         | -    | -     |
| 1080000         | AC PR DPR EL PL SR 3640000 | "POLES, TOWERS AND FIXTURES"          | CA    | (33,149)  | (33,149) | -         | -        | -        | -         | -    | -     |
| 1080000         | AC PR DPR EL PL SR 3640000 | "POLES, TOWERS AND FIXTURES"          | IDU   | (35,584)  | -        | -         | -        | -        | (35,584)  | -    | -     |
| 1080000         | AC PR DPR EL PL SR 3640000 | "POLES, TOWERS AND FIXTURES"          | OR    | (234,425) | -        | (234,425) | -        | -        | -         | -    | -     |
| 1080000         | AC PR DPR EL PL SR 3640000 | "POLES, TOWERS AND FIXTURES"          | UT    | (141,739) | -        | -         | -        | -        | (141,739) | -    | -     |
| 1080000         | AC PR DPR EL PL SR 3640000 | "POLES, TOWERS AND FIXTURES"          | WA    | (60,225)  | -        | -         | (60,225) | -        | -         | -    | -     |
| 1080000         | AC PR DPR EL PL SR 3640000 | "POLES, TOWERS AND FIXTURES"          | WYP   | (57,590)  | -        | -         | -        | (57,590) | -         | -    | -     |
| 1080000         | AC PR DPR EL PL SR 3640000 | "POLES, TOWERS AND FIXTURES"          | WYU   | (13,049)  | -        | -         | -        | (13,049) | -         | -    | -     |
| 1080000         | AC PR DPR EL PL SR 3650000 | OVERHEAD CONDUCTORS & DEVICES         | CA    | (17,196)  | (17,196) | -         | -        | -        | -         | -    | -     |
| 1080000         | AC PR DPR EL PL SR 3650000 | OVERHEAD CONDUCTORS & DEVICES         | IDU   | (16,224)  | -        | -         | -        | -        | (16,224)  | -    | -     |
| 1080000         | AC PR DPR EL PL SR 3650000 | OVERHEAD CONDUCTORS & DEVICES         | OR    | (120,944) | -        | (120,944) | -        | -        | -         | -    | -     |
| 1080000         | AC PR DPR EL PL SR 3650000 | OVERHEAD CONDUCTORS & DEVICES         | UT    | (79,183)  | -        | -         | -        | (79,183) | -         | -    | -     |
| 1080000         | AC PR DPR EL PL SR 3650000 | OVERHEAD CONDUCTORS & DEVICES         | WA    | (29,965)  | -        | -         | (29,965) | -        | -         | -    | -     |
| 1080000         | AC PR DPR EL PL SR 3650000 | OVERHEAD CONDUCTORS & DEVICES         | WYP   | (33,182)  | -        | -         | -        | (33,182) | -         | -    | -     |
| 1080000         | AC PR DPR EL PL SR 3650000 | OVERHEAD CONDUCTORS & DEVICES         | WYU   | (4,438)   | -        | -         | -        | (4,438)  | -         | -    | -     |
| 1080000         | AC PR DPR EL PL SR 3660000 | UNDERGROUND CONDUIT                   | CA    | (10,385)  | (10,385) | -         | -        | -        | -         | -    | -     |
| 1080000         | AC PR DPR EL PL SR 3660000 | UNDERGROUND CONDUIT                   | IDU   | (3,951)   | -        | -         | -        | -        | (3,951)   | -    | -     |
| 1080000         | AC PR DPR EL PL SR 3660000 | UNDERGROUND CONDUIT                   | OR    | (40,164)  | -        | (40,164)  | -        | -        | -         | -    | -     |
| 1080000         | AC PR DPR EL PL SR 3660000 | UNDERGROUND CONDUIT                   | UT    | (74,072)  | -        | -         | -        | -        | (74,072)  | -    | -     |
| 1080000         | AC PR DPR EL PL SR 3660000 | UNDERGROUND CONDUIT                   | WA    | (9,408)   | -        | -         | (9,408)  | -        | -         | -    | -     |
| 1080000         | AC PR DPR EL PL SR 3660000 | UNDERGROUND CONDUIT                   | WYP   | (8,225)   | -        | -         | -        | (8,225)  | -         | -    | -     |
| 1080000         | AC PR DPR EL PL SR 3660000 | UNDERGROUND CONDUIT                   | WYU   | (2,633)   | -        | -         | -        | (2,633)  | -         | -    | -     |
| 1080000         | AC PR DPR EL PL SR 3670000 | UNDERGROUND CONDUCTORS & DEVICES      | CA    | (12,068)  | (12,068) | -         | -        | -        | -         | -    | -     |
| 1080000         | AC PR DPR EL PL SR 3670000 | UNDERGROUND CONDUCTORS & DEVICES      | IDU   | (12,859)  | -        | -         | -        | -        | (12,859)  | -    | -     |
| 1080000         | AC PR DPR EL PL SR 3670000 | UNDERGROUND CONDUCTORS & DEVICES      | OR    | (76,423)  | -        | (76,423)  | -        | -        | -         | -    | -     |
| 1080000         | AC PR DPR EL PL SR 3670000 | UNDERGROUND CONDUCTORS & DEVICES      | UT    | (205,001) | -        | -         | -        | -        | (205,001) | -    | -     |
| 1080000         | AC PR DPR EL PL SR 3670000 | UNDERGROUND CONDUCTORS & DEVICES      | WA    | (11,110)  | -        | -         | (11,110) | -        | -         | -    | -     |
| 1080000         | AC PR DPR EL PL SR 3670000 | UNDERGROUND CONDUCTORS & DEVICES      | WYP   | (20,685)  | -        | -         | -        | (20,685) | -         | -    | -     |
| 1080000         | AC PR DPR EL PL SR 3670000 | UNDERGROUND CONDUCTORS & DEVICES      | WYU   | (13,581)  | -        | -         | -        | (13,581) | -         | -    | -     |
| 1080000         | AC PR DPR EL PL SR 3680000 | LINE TRANSFORMERS                     | CA    | (26,977)  | (26,977) | -         | -        | -        | -         | -    | -     |
| 1080000         | AC PR DPR EL PL SR 3680000 | LINE TRANSFORMERS                     | IDU   | (26,538)  | -        | -         | -        | -        | (26,538)  | -    | -     |
| 1080000         | AC PR DPR EL PL SR 3680000 | LINE TRANSFORMERS                     | OR    | (213,576) | -        | (213,576) | -        | -        | -         | -    | -     |



Depreciation Reserve  
 Average of Monthly Averages Ending - December 2015  
 Allocation Method - Factor West Control Area  
 (Allocated in Thousands)

| Primary Account | Secondary Account          | Alloc                            | Total | Calif     | Oregon  | Wash     | Wyoming  | Utah      | Idaho    | FERC    | Other |
|-----------------|----------------------------|----------------------------------|-------|-----------|---------|----------|----------|-----------|----------|---------|-------|
| 1080000         | AC PR DPR EL PL SR 3680000 | LINE TRANSFORMERS                | UT    | (117,021) | -       | -        | -        | (117,021) | -        | -       | -     |
| 1080000         | AC PR DPR EL PL SR 3680000 | LINE TRANSFORMERS                | WA    | (52,971)  | -       | (52,971) | -        | -         | -        | -       | -     |
| 1080000         | AC PR DPR EL PL SR 3680000 | LINE TRANSFORMERS                | WYP   | (36,685)  | -       | -        | (36,685) | -         | -        | -       | -     |
| 1080000         | AC PR DPR EL PL SR 3680000 | LINE TRANSFORMERS                | WYU   | (5,834)   | -       | -        | (5,834)  | -         | -        | -       | -     |
| 1080000         | AC PR DPR EL PL SR 3691000 | SERVICES - OVERHEAD              | CA    | (2,617)   | (2,617) | -        | -        | -         | -        | -       | -     |
| 1080000         | AC PR DPR EL PL SR 3691000 | SERVICES - OVERHEAD              | IDU   | (4,571)   | -       | -        | -        | -         | (4,571)  | -       | -     |
| 1080000         | AC PR DPR EL PL SR 3691000 | SERVICES - OVERHEAD              | OR    | (32,609)  | -       | (32,609) | -        | -         | -        | -       | -     |
| 1080000         | AC PR DPR EL PL SR 3691000 | SERVICES - OVERHEAD              | UT    | (35,994)  | -       | -        | -        | (35,994)  | -        | -       | -     |
| 1080000         | AC PR DPR EL PL SR 3691000 | SERVICES - OVERHEAD              | WA    | (7,540)   | -       | (7,540)  | -        | -         | -        | -       | -     |
| 1080000         | AC PR DPR EL PL SR 3691000 | SERVICES - OVERHEAD              | WYP   | (5,151)   | -       | -        | (5,151)  | -         | -        | -       | -     |
| 1080000         | AC PR DPR EL PL SR 3691000 | SERVICES - OVERHEAD              | WYU   | (745)     | -       | -        | (745)    | -         | -        | -       | -     |
| 1080000         | AC PR DPR EL PL SR 3692000 | SERVICES - UNDERGROUND           | CA    | (5,208)   | (5,208) | -        | -        | -         | -        | -       | -     |
| 1080000         | AC PR DPR EL PL SR 3692000 | SERVICES - UNDERGROUND           | IDU   | (10,809)  | -       | -        | -        | -         | (10,809) | -       | -     |
| 1080000         | AC PR DPR EL PL SR 3692000 | SERVICES - UNDERGROUND           | OR    | (76,646)  | -       | (76,646) | -        | -         | -        | -       | -     |
| 1080000         | AC PR DPR EL PL SR 3692000 | SERVICES - UNDERGROUND           | UT    | (54,328)  | -       | -        | -        | (54,328)  | -        | -       | -     |
| 1080000         | AC PR DPR EL PL SR 3692000 | SERVICES - UNDERGROUND           | WA    | (16,269)  | -       | (16,269) | -        | -         | -        | -       | -     |
| 1080000         | AC PR DPR EL PL SR 3692000 | SERVICES - UNDERGROUND           | WYP   | (11,904)  | -       | -        | (11,904) | -         | -        | -       | -     |
| 1080000         | AC PR DPR EL PL SR 3692000 | SERVICES - UNDERGROUND           | WYU   | (2,995)   | -       | -        | (2,995)  | -         | -        | -       | -     |
| 1080000         | AC PR DPR EL PL SR 3700000 | METERS                           | CA    | (2,185)   | (2,185) | -        | -        | -         | -        | -       | -     |
| 1080000         | AC PR DPR EL PL SR 3700000 | METERS                           | IDU   | (9,665)   | -       | -        | -        | -         | (9,665)  | -       | -     |
| 1080000         | AC PR DPR EL PL SR 3700000 | METERS                           | OR    | (32,901)  | -       | (32,901) | -        | -         | -        | -       | -     |
| 1080000         | AC PR DPR EL PL SR 3700000 | METERS                           | UT    | (36,497)  | -       | -        | -        | (36,497)  | -        | -       | -     |
| 1080000         | AC PR DPR EL PL SR 3700000 | METERS                           | WA    | (3,554)   | -       | (3,554)  | -        | -         | -        | -       | -     |
| 1080000         | AC PR DPR EL PL SR 3700000 | METERS                           | WYP   | (3,314)   | -       | -        | (3,314)  | -         | -        | -       | -     |
| 1080000         | AC PR DPR EL PL SR 3700000 | METERS                           | WYU   | (982)     | -       | -        | (982)    | -         | -        | -       | -     |
| 1080000         | AC PR DPR EL PL SR 3710000 | INSTALL ON CUSTOMERS PREMISES    | CA    | (201)     | (201)   | -        | -        | -         | -        | -       | -     |
| 1080000         | AC PR DPR EL PL SR 3710000 | INSTALL ON CUSTOMERS PREMISES    | IDU   | (142)     | -       | -        | -        | -         | (142)    | -       | -     |
| 1080000         | AC PR DPR EL PL SR 3710000 | INSTALL ON CUSTOMERS PREMISES    | OR    | (2,071)   | -       | (2,071)  | -        | -         | -        | -       | -     |
| 1080000         | AC PR DPR EL PL SR 3710000 | INSTALL ON CUSTOMERS PREMISES    | UT    | (3,448)   | -       | -        | -        | (3,448)   | -        | -       | -     |
| 1080000         | AC PR DPR EL PL SR 3710000 | INSTALL ON CUSTOMERS PREMISES    | WA    | (357)     | -       | (357)    | -        | -         | -        | -       | -     |
| 1080000         | AC PR DPR EL PL SR 3710000 | INSTALL ON CUSTOMERS PREMISES    | WYP   | (848)     | -       | -        | (848)    | -         | -        | -       | -     |
| 1080000         | AC PR DPR EL PL SR 3710000 | INSTALL ON CUSTOMERS PREMISES    | WYU   | (135)     | -       | -        | (135)    | -         | -        | -       | -     |
| 1080000         | AC PR DPR EL PL SR 3730000 | STREET LIGHTING & SIGNAL SYSTEMS | CA    | (550)     | (550)   | -        | -        | -         | -        | -       | -     |
| 1080000         | AC PR DPR EL PL SR 3730000 | STREET LIGHTING & SIGNAL SYSTEMS | IDU   | (429)     | -       | -        | -        | -         | (429)    | -       | -     |
| 1080000         | AC PR DPR EL PL SR 3730000 | STREET LIGHTING & SIGNAL SYSTEMS | OR    | (10,193)  | -       | (10,193) | -        | -         | -        | -       | -     |
| 1080000         | AC PR DPR EL PL SR 3730000 | STREET LIGHTING & SIGNAL SYSTEMS | UT    | (12,365)  | -       | -        | -        | (12,365)  | -        | -       | -     |
| 1080000         | AC PR DPR EL PL SR 3730000 | STREET LIGHTING & SIGNAL SYSTEMS | WA    | (1,948)   | -       | (1,948)  | -        | -         | -        | -       | -     |
| 1080000         | AC PR DPR EL PL SR 3730000 | STREET LIGHTING & SIGNAL SYSTEMS | WYP   | (3,210)   | -       | -        | (3,210)  | -         | -        | -       | -     |
| 1080000         | AC PR DPR EL PL SR 3730000 | STREET LIGHTING & SIGNAL SYSTEMS | WYU   | (1,044)   | -       | -        | (1,044)  | -         | -        | -       | -     |
| 1080000         | AC PR DPR EL PL SR 3892000 | LAND RIGHTS                      | CAGE  | (1)       | -       | -        | (0)      | (0)       | (0)      | (0)     | -     |
| 1080000         | AC PR DPR EL PL SR 3892000 | LAND RIGHTS                      | IDU   | (4)       | -       | -        | -        | -         | (4)      | -       | -     |
| 1080000         | AC PR DPR EL PL SR 3892000 | LAND RIGHTS                      | UT    | (28)      | -       | -        | -        | (28)      | -        | -       | -     |
| 1080000         | AC PR DPR EL PL SR 3892000 | LAND RIGHTS                      | WYP   | (12)      | -       | -        | (12)     | -         | -        | -       | -     |
| 1080000         | AC PR DPR EL PL SR 3892000 | LAND RIGHTS                      | WYU   | (6)       | -       | -        | (6)      | -         | -        | -       | -     |
| 1080000         | AC PR DPR EL PL SR 3900000 | STRUCTURES AND IMPROVEMENTS      | CA    | (600)     | (600)   | -        | -        | -         | -        | -       | -     |
| 1080000         | AC PR DPR EL PL SR 3900000 | STRUCTURES AND IMPROVEMENTS      | CAEE  | (102)     | -       | -        | (26)     | (66)      | (10)     | (0)     | -     |
| 1080000         | AC PR DPR EL PL SR 3900000 | STRUCTURES AND IMPROVEMENTS      | CAGE  | (1,577)   | -       | -        | (360)    | (1,071)   | (141)    | (4)     | -     |
| 1080000         | AC PR DPR EL PL SR 3900000 | STRUCTURES AND IMPROVEMENTS      | CAGW  | (1,066)   | (46)    | (779)    | (241)    | -         | -        | -       | -     |
| 1080000         | AC PR DPR EL PL SR 3900000 | STRUCTURES AND IMPROVEMENTS      | CH    | (2,066)   | (49)    | (623)    | (141)    | (153)     | (1,018)  | (81)    | -     |
| 1080000         | AC PR DPR EL PL SR 3900000 | STRUCTURES AND IMPROVEMENTS      | IDU   | (4,390)   | -       | -        | -        | -         | (4,390)  | -       | -     |
| 1080000         | AC PR DPR EL PL SR 3900000 | STRUCTURES AND IMPROVEMENTS      | JBG   | (9)       | (0)     | (7)      | (2)      | (0)       | (0)      | (0)     | -     |
| 1080000         | AC PR DPR EL PL SR 3900000 | STRUCTURES AND IMPROVEMENTS      | OR    | (8,961)   | -       | (8,961)  | -        | -         | -        | -       | -     |
| 1080000         | AC PR DPR EL PL SR 3900000 | STRUCTURES AND IMPROVEMENTS      | SO    | (27,488)  | (542)   | (6,469)  | (1,837)  | (4,101)   | (12,829) | (1,673) | (38)  |
| 1080000         | AC PR DPR EL PL SR 3900000 | STRUCTURES AND IMPROVEMENTS      | UT    | (12,509)  | -       | -        | -        | (12,509)  | -        | -       | -     |
| 1080000         | AC PR DPR EL PL SR 3900000 | STRUCTURES AND IMPROVEMENTS      | WA    | (6,443)   | -       | -        | (6,443)  | -         | -        | -       | -     |



Depreciation Reserve  
 Average of Monthly Averages Ending - December 2015  
 Allocation Method - Factor West Control Area  
 (Allocated in Thousands)

| Primary Account | Secondary Account          | Alloc                                   | Total | Calif    | Oregon | Wash    | Wyoming | Utah    | Idaho   | FERC    | Other |
|-----------------|----------------------------|---|-------|----------|--------|---------|---------|---------|---------|---------|-------|
| 1080000         | AC PR DPR EL PL SR 3900000 | STRUCTURES AND IMPROVEMENTS             | WYP   | (1,440)  | -      | -       | -       | (1,440) | -       | -       | -     |
| 1080000         | AC PR DPR EL PL SR 3900000 | STRUCTURES AND IMPROVEMENTS             | WYU   | (1,544)  | -      | -       | -       | (1,544) | -       | -       | -     |
| 1080000         | AC PR DPR EL PL SR 3910000 | OFFICE FURNITURE                        | CA    | (61)     | (61)   | -       | -       | -       | -       | -       | -     |
| 1080000         | AC PR DPR EL PL SR 3910000 | OFFICE FURNITURE                        | CAEE  | (1)      | -      | -       | (0)     | (1)     | (0)     | (0)     | -     |
| 1080000         | AC PR DPR EL PL SR 3910000 | OFFICE FURNITURE                        | CAGE  | (839)    | -      | -       | (192)   | (570)   | (75)    | (2)     | -     |
| 1080000         | AC PR DPR EL PL SR 3910000 | OFFICE FURNITURE                        | CAGW  | (84)     | (4)    | (61)    | (19)    | -       | -       | -       | -     |
| 1080000         | AC PR DPR EL PL SR 3910000 | OFFICE FURNITURE                        | CH    | (2,015)  | (48)   | (608)   | (138)   | (149)   | (993)   | (79)    | -     |
| 1080000         | AC PR DPR EL PL SR 3910000 | OFFICE FURNITURE                        | IDU   | (34)     | -      | -       | -       | -       | (34)    | -       | -     |
| 1080000         | AC PR DPR EL PL SR 3910000 | OFFICE FURNITURE                        | JBG   | (100)    | (4)    | (73)    | (23)    | (0)     | (0)     | (0)     | -     |
| 1080000         | AC PR DPR EL PL SR 3910000 | OFFICE FURNITURE                        | OR    | (745)    | -      | (745)   | -       | -       | -       | -       | -     |
| 1080000         | AC PR DPR EL PL SR 3910000 | OFFICE FURNITURE                        | SO    | (14,465) | (285)  | (3,404) | (967)   | (2,158) | (6,751) | (880)   | (20)  |
| 1080000         | AC PR DPR EL PL SR 3910000 | OFFICE FURNITURE                        | UT    | (209)    | -      | -       | -       | (209)   | -       | -       | -     |
| 1080000         | AC PR DPR EL PL SR 3910000 | OFFICE FURNITURE                        | WA    | (399)    | -      | -       | (399)   | -       | -       | -       | -     |
| 1080000         | AC PR DPR EL PL SR 3910000 | OFFICE FURNITURE                        | WYP   | (236)    | -      | -       | -       | (236)   | -       | -       | -     |
| 1080000         | AC PR DPR EL PL SR 3910000 | OFFICE FURNITURE                        | WYU   | (12)     | -      | -       | -       | (12)    | -       | -       | -     |
| 1080000         | AC PR DPR EL PL SR 3912000 | COMPUTER EQUIPMENT - PERSONAL COMPUTERS | CA    | (65)     | (65)   | -       | -       | -       | -       | -       | -     |
| 1080000         | AC PR DPR EL PL SR 3912000 | COMPUTER EQUIPMENT - PERSONAL COMPUTERS | CAEE  | (38)     | -      | -       | (10)    | (25)    | (4)     | (0)     | -     |
| 1080000         | AC PR DPR EL PL SR 3912000 | COMPUTER EQUIPMENT - PERSONAL COMPUTERS | CAGE  | (640)    | -      | -       | (146)   | (435)   | (57)    | (2)     | -     |
| 1080000         | AC PR DPR EL PL SR 3912000 | COMPUTER EQUIPMENT - PERSONAL COMPUTERS | CAGW  | (164)    | (7)    | (120)   | (37)    | -       | -       | -       | -     |
| 1080000         | AC PR DPR EL PL SR 3912000 | COMPUTER EQUIPMENT - PERSONAL COMPUTERS | CH    | (2,038)  | (49)   | (615)   | (139)   | (151)   | (1,004) | (80)    | -     |
| 1080000         | AC PR DPR EL PL SR 3912000 | COMPUTER EQUIPMENT - PERSONAL COMPUTERS | IDU   | (279)    | -      | -       | -       | -       | (279)   | -       | -     |
| 1080000         | AC PR DPR EL PL SR 3912000 | COMPUTER EQUIPMENT - PERSONAL COMPUTERS | JBG   | (122)    | (5)    | (89)    | (27)    | (0)     | (0)     | (0)     | -     |
| 1080000         | AC PR DPR EL PL SR 3912000 | COMPUTER EQUIPMENT - PERSONAL COMPUTERS | OR    | (720)    | -      | (720)   | -       | -       | -       | -       | -     |
| 1080000         | AC PR DPR EL PL SR 3912000 | COMPUTER EQUIPMENT - PERSONAL COMPUTERS | SO    | (21,360) | (421)  | (5,027) | (1,428) | (3,186) | (9,969) | (1,300) | (29)  |
| 1080000         | AC PR DPR EL PL SR 3912000 | COMPUTER EQUIPMENT - PERSONAL COMPUTERS | UT    | (899)    | -      | -       | -       | (899)   | -       | -       | -     |
| 1080000         | AC PR DPR EL PL SR 3912000 | COMPUTER EQUIPMENT - PERSONAL COMPUTERS | WA    | (386)    | -      | -       | (386)   | -       | -       | -       | -     |
| 1080000         | AC PR DPR EL PL SR 3912000 | COMPUTER EQUIPMENT - PERSONAL COMPUTERS | WYP   | (995)    | -      | -       | -       | (995)   | -       | -       | -     |
| 1080000         | AC PR DPR EL PL SR 3912000 | COMPUTER EQUIPMENT - PERSONAL COMPUTERS | WYU   | (47)     | -      | -       | -       | (47)    | -       | -       | -     |
| 1080000         | AC PR DPR EL PL SR 3913000 | OFFICE EQUIPMENT                        | CAGE  | (163)    | -      | -       | -       | (37)    | (111)   | (15)    | (0)   |
| 1080000         | AC PR DPR EL PL SR 3913000 | OFFICE EQUIPMENT                        | CAGW  | (65)     | (3)    | (48)    | (15)    | -       | -       | -       | -     |
| 1080000         | AC PR DPR EL PL SR 3913000 | OFFICE EQUIPMENT                        | CH    | (4)      | (0)    | (1)     | (0)     | (0)     | (2)     | (0)     | -     |
| 1080000         | AC PR DPR EL PL SR 3913000 | OFFICE EQUIPMENT                        | IDU   | (0)      | -      | -       | -       | -       | (0)     | -       | -     |
| 1080000         | AC PR DPR EL PL SR 3913000 | OFFICE EQUIPMENT                        | OR    | (15)     | -      | (15)    | -       | -       | -       | -       | -     |
| 1080000         | AC PR DPR EL PL SR 3913000 | OFFICE EQUIPMENT                        | SO    | (149)    | (3)    | (35)    | (10)    | (22)    | (69)    | (9)     | (0)   |
| 1080000         | AC PR DPR EL PL SR 3913000 | OFFICE EQUIPMENT                        | UT    | (19)     | -      | -       | -       | (19)    | -       | -       | -     |
| 1080000         | AC PR DPR EL PL SR 3913000 | OFFICE EQUIPMENT                        | WYP   | (1)      | -      | -       | -       | (1)     | -       | -       | -     |
| 1080000         | AC PR DPR EL PL SR 3920100 | 1/4 TON MINI-PICKUPS AND VANS           | CA    | (30)     | (30)   | -       | -       | -       | -       | -       | -     |
| 1080000         | AC PR DPR EL PL SR 3920100 | 1/4 TON MINI-PICKUPS AND VANS           | CAEE  | (35)     | -      | -       | (9)     | (23)    | (3)     | (0)     | -     |
| 1080000         | AC PR DPR EL PL SR 3920100 | 1/4 TON MINI-PICKUPS AND VANS           | CAGE  | (250)    | -      | -       | (57)    | (170)   | (22)    | (1)     | -     |
| 1080000         | AC PR DPR EL PL SR 3920100 | 1/4 TON MINI-PICKUPS AND VANS           | CAGW  | (27)     | (1)    | (19)    | (6)     | -       | -       | -       | -     |
| 1080000         | AC PR DPR EL PL SR 3920100 | 1/4 TON MINI-PICKUPS AND VANS           | IDU   | (205)    | -      | -       | -       | -       | (205)   | -       | -     |
| 1080000         | AC PR DPR EL PL SR 3920100 | 1/4 TON MINI-PICKUPS AND VANS           | JBG   | (33)     | (1)    | (24)    | (7)     | (0)     | (0)     | (0)     | -     |
| 1080000         | AC PR DPR EL PL SR 3920100 | 1/4 TON MINI-PICKUPS AND VANS           | OR    | (764)    | -      | (764)   | -       | -       | -       | -       | -     |
| 1080000         | AC PR DPR EL PL SR 3920100 | 1/4 TON MINI-PICKUPS AND VANS           | SO    | (630)    | (12)   | (148)   | (42)    | (94)    | (294)   | (38)    | (1)   |
| 1080000         | AC PR DPR EL PL SR 3920100 | 1/4 TON MINI-PICKUPS AND VANS           | UT    | (1,561)  | -      | -       | -       | (1,561) | -       | -       | -     |
| 1080000         | AC PR DPR EL PL SR 3920100 | 1/4 TON MINI-PICKUPS AND VANS           | WA    | (132)    | -      | -       | (132)   | -       | -       | -       | -     |
| 1080000         | AC PR DPR EL PL SR 3920100 | 1/4 TON MINI-PICKUPS AND VANS           | WYP   | (280)    | -      | -       | -       | (280)   | -       | -       | -     |
| 1080000         | AC PR DPR EL PL SR 3920100 | 1/4 TON MINI-PICKUPS AND VANS           | WYU   | (16)     | -      | -       | -       | (16)    | -       | -       | -     |
| 1080000         | AC PR DPR EL PL SR 3920200 | MID AND FULL SIZE AUTOMOBILES           | CAGE  | (33)     | -      | -       | -       | (8)     | (22)    | (3)     | (0)   |
| 1080000         | AC PR DPR EL PL SR 3920200 | MID AND FULL SIZE AUTOMOBILES           | JBG   | (9)      | (0)    | (7)     | (2)     | (0)     | (0)     | (0)     | -     |
| 1080000         | AC PR DPR EL PL SR 3920200 | MID AND FULL SIZE AUTOMOBILES           | OR    | (76)     | -      | (76)    | -       | -       | -       | -       | -     |
| 1080000         | AC PR DPR EL PL SR 3920200 | MID AND FULL SIZE AUTOMOBILES           | SO    | (105)    | (2)    | (25)    | (7)     | (16)    | (49)    | (6)     | (0)   |
| 1080000         | AC PR DPR EL PL SR 3920200 | MID AND FULL SIZE AUTOMOBILES           | UT    | (166)    | -      | -       | -       | (166)   | -       | -       | -     |
| 1080000         | AC PR DPR EL PL SR 3920200 | MID AND FULL SIZE AUTOMOBILES           | WA    | (18)     | -      | -       | (18)    | -       | -       | -       | -     |
| 1080000         | AC PR DPR EL PL SR 3920200 | MID AND FULL SIZE AUTOMOBILES           | WYP   | (36)     | -      | -       | -       | (36)    | -       | -       | -     |



Depreciation Reserve  
 Average of Monthly Averages Ending - December 2015  
 Allocation Method - Factor West Control Area  
 (Allocated in Thousands)

| Primary Account | Secondary Account          | Alloc                                    | Total        | Calif | Oregon  | Wash    | Wyoming | Utah    | Idaho   | FERC | Other |
|-----------------|----------------------------|--|--------------|-------|---------|---------|---------|---------|---------|------|-------|
| 1080000         | AC PR DPR EL PL SR 3920400 | *1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK | CA (224)     | (224) | -       | -       | -       | -       | -       | -    | -     |
| 1080000         | AC PR DPR EL PL SR 3920400 | *1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK | CAEE (179)   | -     | -       | -       | (45)    | (117)   | (17)    | (0)  | -     |
| 1080000         | AC PR DPR EL PL SR 3920400 | *1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK | CAGE (2,994) | -     | -       | -       | (684)   | (2,033) | (268)   | (8)  | -     |
| 1080000         | AC PR DPR EL PL SR 3920400 | *1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK | CAGW (732)   | (32)  | (535)   | (165)   | -       | -       | -       | -    | -     |
| 1080000         | AC PR DPR EL PL SR 3920400 | *1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK | IDU (842)    | -     | -       | -       | -       | -       | (842)   | -    | -     |
| 1080000         | AC PR DPR EL PL SR 3920400 | *1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK | JBG (450)    | (19)  | (327)   | (101)   | (1)     | (2)     | (0)     | (0)  | -     |
| 1080000         | AC PR DPR EL PL SR 3920400 | *1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK | OR (2,476)   | -     | (2,476) | -       | -       | -       | -       | -    | -     |
| 1080000         | AC PR DPR EL PL SR 3920400 | *1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK | SO (707)     | (14)  | (166)   | (47)    | (105)   | (330)   | (43)    | (1)  | -     |
| 1080000         | AC PR DPR EL PL SR 3920400 | *1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK | UT (4,585)   | -     | -       | -       | -       | (4,585) | -       | -    | -     |
| 1080000         | AC PR DPR EL PL SR 3920400 | *1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK | WA (403)     | -     | -       | (403)   | -       | -       | -       | -    | -     |
| 1080000         | AC PR DPR EL PL SR 3920400 | *1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK | WYP (768)    | -     | -       | -       | (768)   | -       | -       | -    | -     |
| 1080000         | AC PR DPR EL PL SR 3920400 | *1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK | WYU (268)    | -     | -       | -       | (268)   | -       | -       | -    | -     |
| 1080000         | AC PR DPR EL PL SR 3920500 | *1 TON AND ABOVE, TWO-AXLE TRUCKS*       | CA (380)     | (380) | -       | -       | -       | -       | -       | -    | -     |
| 1080000         | AC PR DPR EL PL SR 3920500 | *1 TON AND ABOVE, TWO-AXLE TRUCKS*       | CAEE (153)   | -     | -       | -       | (39)    | (100)   | (14)    | (0)  | -     |
| 1080000         | AC PR DPR EL PL SR 3920500 | *1 TON AND ABOVE, TWO-AXLE TRUCKS*       | CAGE (1,801) | -     | -       | -       | (411)   | (1,223) | (161)   | (5)  | -     |
| 1080000         | AC PR DPR EL PL SR 3920500 | *1 TON AND ABOVE, TWO-AXLE TRUCKS*       | CAGW (820)   | (36)  | (599)   | (185)   | -       | -       | -       | -    | -     |
| 1080000         | AC PR DPR EL PL SR 3920500 | *1 TON AND ABOVE, TWO-AXLE TRUCKS*       | IDU (1,158)  | -     | -       | -       | -       | -       | (1,158) | -    | -     |
| 1080000         | AC PR DPR EL PL SR 3920500 | *1 TON AND ABOVE, TWO-AXLE TRUCKS*       | JBG (112)    | (5)   | (81)    | (25)    | (0)     | (0)     | (0)     | (0)  | -     |
| 1080000         | AC PR DPR EL PL SR 3920500 | *1 TON AND ABOVE, TWO-AXLE TRUCKS*       | OR (4,693)   | -     | (4,693) | -       | -       | -       | -       | -    | -     |
| 1080000         | AC PR DPR EL PL SR 3920500 | *1 TON AND ABOVE, TWO-AXLE TRUCKS*       | SO (344)     | (7)   | (81)    | (23)    | (51)    | (161)   | (21)    | (0)  | -     |
| 1080000         | AC PR DPR EL PL SR 3920500 | *1 TON AND ABOVE, TWO-AXLE TRUCKS*       | UT (7,367)   | -     | -       | -       | -       | (7,367) | -       | -    | -     |
| 1080000         | AC PR DPR EL PL SR 3920500 | *1 TON AND ABOVE, TWO-AXLE TRUCKS*       | WA (1,124)   | -     | -       | (1,124) | -       | -       | -       | -    | -     |
| 1080000         | AC PR DPR EL PL SR 3920500 | *1 TON AND ABOVE, TWO-AXLE TRUCKS*       | WYP (1,432)  | -     | -       | -       | (1,432) | -       | -       | -    | -     |
| 1080000         | AC PR DPR EL PL SR 3920500 | *1 TON AND ABOVE, TWO-AXLE TRUCKS*       | WYU (292)    | -     | -       | -       | (292)   | -       | -       | -    | -     |
| 1080000         | AC PR DPR EL PL SR 3920600 | DUMP TRUCKS                              | CAEE (3)     | -     | -       | -       | (1)     | (2)     | (0)     | (0)  | -     |
| 1080000         | AC PR DPR EL PL SR 3920600 | DUMP TRUCKS                              | CAGE (1,209) | -     | -       | -       | (276)   | (821)   | (108)   | (3)  | -     |
| 1080000         | AC PR DPR EL PL SR 3920600 | DUMP TRUCKS                              | CAGW (368)   | (16)  | (269)   | (83)    | -       | -       | -       | -    | -     |
| 1080000         | AC PR DPR EL PL SR 3920600 | DUMP TRUCKS                              | JBG (199)    | (9)   | (145)   | (45)    | (0)     | (1)     | (0)     | (0)  | -     |
| 1080000         | AC PR DPR EL PL SR 3920600 | DUMP TRUCKS                              | OR (53)      | -     | (53)    | -       | -       | -       | -       | -    | -     |
| 1080000         | AC PR DPR EL PL SR 3920600 | DUMP TRUCKS                              | UT (93)      | -     | -       | -       | -       | (93)    | -       | -    | -     |
| 1080000         | AC PR DPR EL PL SR 3920900 | TRAILERS                                 | CA (127)     | (127) | -       | -       | -       | -       | -       | -    | -     |
| 1080000         | AC PR DPR EL PL SR 3920900 | TRAILERS                                 | CAEE (16)    | -     | -       | -       | (4)     | (11)    | (2)     | (0)  | -     |
| 1080000         | AC PR DPR EL PL SR 3920900 | TRAILERS                                 | CAGE (665)   | -     | -       | -       | (152)   | (451)   | (60)    | (2)  | -     |
| 1080000         | AC PR DPR EL PL SR 3920900 | TRAILERS                                 | CAGW (80)    | (3)   | (58)    | (18)    | -       | -       | -       | -    | -     |
| 1080000         | AC PR DPR EL PL SR 3920900 | TRAILERS                                 | IDU (317)    | -     | -       | -       | -       | -       | (317)   | -    | -     |
| 1080000         | AC PR DPR EL PL SR 3920900 | TRAILERS                                 | JBG (33)     | (1)   | (24)    | (8)     | (0)     | (0)     | (0)     | (0)  | -     |
| 1080000         | AC PR DPR EL PL SR 3920900 | TRAILERS                                 | OR (903)     | -     | (903)   | -       | -       | -       | -       | -    | -     |
| 1080000         | AC PR DPR EL PL SR 3920900 | TRAILERS                                 | SO (192)     | (4)   | (45)    | (13)    | (29)    | (89)    | (12)    | (0)  | -     |
| 1080000         | AC PR DPR EL PL SR 3920900 | TRAILERS                                 | UT (1,697)   | -     | -       | -       | -       | (1,697) | -       | -    | -     |
| 1080000         | AC PR DPR EL PL SR 3920900 | TRAILERS                                 | WA (236)     | -     | -       | (236)   | -       | -       | -       | -    | -     |
| 1080000         | AC PR DPR EL PL SR 3920900 | TRAILERS                                 | WYP (828)    | -     | -       | -       | (828)   | -       | -       | -    | -     |
| 1080000         | AC PR DPR EL PL SR 3920900 | TRAILERS                                 | WYU (163)    | -     | -       | -       | (163)   | -       | -       | -    | -     |
| 1080000         | AC PR DPR EL PL SR 3921400 | *SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV | CA (29)      | (29)  | -       | -       | -       | -       | -       | -    | -     |
| 1080000         | AC PR DPR EL PL SR 3921400 | *SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV | CAEE (2)     | -     | -       | -       | (0)     | (1)     | (0)     | (0)  | -     |
| 1080000         | AC PR DPR EL PL SR 3921400 | *SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV | CAGE (144)   | -     | -       | -       | (33)    | (98)    | (13)    | (0)  | -     |
| 1080000         | AC PR DPR EL PL SR 3921400 | *SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV | CAGW (20)    | (1)   | (14)    | (4)     | -       | -       | -       | -    | -     |
| 1080000         | AC PR DPR EL PL SR 3921400 | *SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV | IDU (35)     | -     | -       | -       | -       | -       | (35)    | -    | -     |
| 1080000         | AC PR DPR EL PL SR 3921400 | *SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV | OR (107)     | -     | (107)   | -       | -       | -       | -       | -    | -     |
| 1080000         | AC PR DPR EL PL SR 3921400 | *SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV | SO (19)      | (0)   | (5)     | (1)     | (3)     | (9)     | (1)     | (0)  | -     |
| 1080000         | AC PR DPR EL PL SR 3921400 | *SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV | UT (124)     | -     | -       | -       | -       | (124)   | -       | -    | -     |
| 1080000         | AC PR DPR EL PL SR 3921400 | *SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV | WA (21)      | -     | -       | (21)    | -       | -       | -       | -    | -     |
| 1080000         | AC PR DPR EL PL SR 3921400 | *SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV | WYP (67)     | -     | -       | -       | (67)    | -       | -       | -    | -     |
| 1080000         | AC PR DPR EL PL SR 3921400 | *SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV | WYU (9)      | -     | -       | -       | (9)     | -       | -       | -    | -     |
| 1080000         | AC PR DPR EL PL SR 3921900 | OVER-THE-ROAD SEMI-TRACTORS              | CAGE (179)   | -     | -       | -       | (41)    | (121)   | (16)    | (0)  | -     |
| 1080000         | AC PR DPR EL PL SR 3921900 | OVER-THE-ROAD SEMI-TRACTORS              | JBG (47)     | (2)   | (34)    | (11)    | (0)     | (0)     | (0)     | (0)  | -     |



Depreciation Reserve  
 Average of Monthly Averages Ending - December 2015  
 Allocation Method - Factor West Control Area  
 (Allocated in Thousands)

| Primary Account | Secondary Account          | Alloc                                    | Total | Calif   | Oregon | Wash    | Wyoming | Utah    | Idaho   | FERC  | Other |
|-----------------|----------------------------|--|-------|---------|--------|---------|---------|---------|---------|-------|-------|
| 1080000         | AC PR DPR EL PL SR 3921900 | OVER-THE-ROAD SEMI-TRACTORS              | OR    | (123)   | -      | (123)   | -       | -       | -       | -     | -     |
| 1080000         | AC PR DPR EL PL SR 3921900 | OVER-THE-ROAD SEMI-TRACTORS              | SO    | (164)   | (3)    | (39)    | (11)    | (25)    | (77)    | (10)  | (0)   |
| 1080000         | AC PR DPR EL PL SR 3921900 | OVER-THE-ROAD SEMI-TRACTORS              | UT    | (548)   | -      | -       | -       | -       | (548)   | -     | -     |
| 1080000         | AC PR DPR EL PL SR 3921900 | OVER-THE-ROAD SEMI-TRACTORS              | WA    | (94)    | -      | -       | (94)    | -       | -       | -     | -     |
| 1080000         | AC PR DPR EL PL SR 3921900 | OVER-THE-ROAD SEMI-TRACTORS              | WYP   | (47)    | -      | -       | -       | (47)    | -       | -     | -     |
| 1080000         | AC PR DPR EL PL SR 3923000 | TRANSPORTATION EQUIPMENT                 | SO    | (762)   | (15)   | (179)   | (51)    | (114)   | (356)   | (46)  | (1)   |
| 1080000         | AC PR DPR EL PL SR 3930000 | STORES EQUIPMENT                         | CA    | (118)   | (118)  | -       | -       | -       | -       | -     | -     |
| 1080000         | AC PR DPR EL PL SR 3930000 | STORES EQUIPMENT                         | CAGE  | (1,692) | -      | -       | -       | (387)   | (1,149) | (152) | (4)   |
| 1080000         | AC PR DPR EL PL SR 3930000 | STORES EQUIPMENT                         | CAGW  | (202)   | (9)    | (148)   | (46)    | -       | -       | -     | -     |
| 1080000         | AC PR DPR EL PL SR 3930000 | STORES EQUIPMENT                         | IDU   | (175)   | -      | -       | -       | -       | (175)   | -     | -     |
| 1080000         | AC PR DPR EL PL SR 3930000 | STORES EQUIPMENT                         | JBG   | (267)   | (12)   | (194)   | (60)    | (0)     | (1)     | (0)   | (0)   |
| 1080000         | AC PR DPR EL PL SR 3930000 | STORES EQUIPMENT                         | OR    | (1,432) | -      | (1,432) | -       | -       | -       | -     | -     |
| 1080000         | AC PR DPR EL PL SR 3930000 | STORES EQUIPMENT                         | SO    | (100)   | (2)    | (23)    | (7)     | (15)    | (47)    | (6)   | (0)   |
| 1080000         | AC PR DPR EL PL SR 3930000 | STORES EQUIPMENT                         | UT    | (2,022) | -      | -       | -       | -       | (2,022) | -     | -     |
| 1080000         | AC PR DPR EL PL SR 3930000 | STORES EQUIPMENT                         | WA    | (331)   | -      | -       | (331)   | -       | -       | -     | -     |
| 1080000         | AC PR DPR EL PL SR 3930000 | STORES EQUIPMENT                         | WYP   | (489)   | -      | -       | -       | (489)   | -       | -     | -     |
| 1080000         | AC PR DPR EL PL SR 3930000 | STORES EQUIPMENT                         | WYU   | (16)    | -      | -       | -       | (16)    | -       | -     | -     |
| 1080000         | AC PR DPR EL PL SR 3940000 | "TLS, SHOP, GAR EQUIPMENT"               | CA    | (369)   | (369)  | -       | -       | -       | -       | -     | -     |
| 1080000         | AC PR DPR EL PL SR 3940000 | "TLS, SHOP, GAR EQUIPMENT"               | CAFE  | (28)    | -      | -       | -       | (7)     | (18)    | (3)   | (0)   |
| 1080000         | AC PR DPR EL PL SR 3940000 | "TLS, SHOP, GAR EQUIPMENT"               | CAGE  | (9,371) | -      | -       | -       | (2,141) | (6,365) | (840) | (25)  |
| 1080000         | AC PR DPR EL PL SR 3940000 | "TLS, SHOP, GAR EQUIPMENT"               | CAGW  | (1,751) | (76)   | (1,279) | (396)   | -       | -       | -     | -     |
| 1080000         | AC PR DPR EL PL SR 3940000 | "TLS, SHOP, GAR EQUIPMENT"               | IDU   | (828)   | -      | -       | -       | -       | (828)   | -     | -     |
| 1080000         | AC PR DPR EL PL SR 3940000 | "TLS, SHOP, GAR EQUIPMENT"               | JBG   | (1,809) | (78)   | (1,313) | (406)   | (2)     | (7)     | (1)   | (0)   |
| 1080000         | AC PR DPR EL PL SR 3940000 | "TLS, SHOP, GAR EQUIPMENT"               | OR    | (5,148) | -      | (5,148) | -       | -       | -       | -     | -     |
| 1080000         | AC PR DPR EL PL SR 3940000 | "TLS, SHOP, GAR EQUIPMENT"               | SO    | (2,640) | (52)   | (621)   | (176)   | (394)   | (1,232) | (161) | (4)   |
| 1080000         | AC PR DPR EL PL SR 3940000 | "TLS, SHOP, GAR EQUIPMENT"               | UT    | (6,214) | -      | -       | -       | -       | (6,214) | -     | -     |
| 1080000         | AC PR DPR EL PL SR 3940000 | "TLS, SHOP, GAR EQUIPMENT"               | WA    | (1,579) | -      | -       | (1,579) | -       | -       | -     | -     |
| 1080000         | AC PR DPR EL PL SR 3940000 | "TLS, SHOP, GAR EQUIPMENT"               | WYP   | (2,035) | -      | -       | -       | (2,035) | -       | -     | -     |
| 1080000         | AC PR DPR EL PL SR 3940000 | "TLS, SHOP, GAR EQUIPMENT"               | WYU   | (292)   | -      | -       | -       | (292)   | -       | -     | -     |
| 1080000         | AC PR DPR EL PL SR 3950000 | LABORATORY EQUIPMENT                     | CA    | (210)   | (210)  | -       | -       | -       | -       | -     | -     |
| 1080000         | AC PR DPR EL PL SR 3950000 | LABORATORY EQUIPMENT                     | CAFE  | (122)   | -      | -       | -       | (31)    | (79)    | (11)  | (0)   |
| 1080000         | AC PR DPR EL PL SR 3950000 | LABORATORY EQUIPMENT                     | CAGE  | (2,435) | -      | -       | -       | (556)   | (1,654) | (218) | (6)   |
| 1080000         | AC PR DPR EL PL SR 3950000 | LABORATORY EQUIPMENT                     | CAGW  | (591)   | (26)   | (432)   | (134)   | -       | -       | -     | -     |
| 1080000         | AC PR DPR EL PL SR 3950000 | LABORATORY EQUIPMENT                     | IDU   | (683)   | -      | -       | -       | -       | (683)   | -     | -     |
| 1080000         | AC PR DPR EL PL SR 3950000 | LABORATORY EQUIPMENT                     | JBG   | (92)    | (4)    | (67)    | (21)    | (0)     | (0)     | (0)   | (0)   |
| 1080000         | AC PR DPR EL PL SR 3950000 | LABORATORY EQUIPMENT                     | OR    | (3,472) | -      | (3,472) | -       | -       | -       | -     | -     |
| 1080000         | AC PR DPR EL PL SR 3950000 | LABORATORY EQUIPMENT                     | SO    | (2,167) | (43)   | (510)   | (145)   | (323)   | (1,011) | (132) | (3)   |
| 1080000         | AC PR DPR EL PL SR 3950000 | LABORATORY EQUIPMENT                     | UT    | (3,714) | -      | -       | -       | -       | (3,714) | -     | -     |
| 1080000         | AC PR DPR EL PL SR 3950000 | LABORATORY EQUIPMENT                     | WA    | (786)   | -      | -       | (786)   | -       | -       | -     | -     |
| 1080000         | AC PR DPR EL PL SR 3950000 | LABORATORY EQUIPMENT                     | WYP   | (1,131) | -      | -       | -       | (1,131) | -       | -     | -     |
| 1080000         | AC PR DPR EL PL SR 3950000 | LABORATORY EQUIPMENT                     | WYU   | (321)   | -      | -       | -       | (321)   | -       | -     | -     |
| 1080000         | AC PR DPR EL PL SR 3960300 | AERIAL LIFT PB TRUCKS, 10000#-16000# GVW | CA    | (613)   | (613)  | -       | -       | -       | -       | -     | -     |
| 1080000         | AC PR DPR EL PL SR 3960300 | AERIAL LIFT PB TRUCKS, 10000#-16000# GVW | CAGE  | (188)   | -      | -       | -       | (43)    | (128)   | (17)  | (0)   |
| 1080000         | AC PR DPR EL PL SR 3960300 | AERIAL LIFT PB TRUCKS, 10000#-16000# GVW | CAGW  | (138)   | (6)    | (101)   | (31)    | -       | -       | -     | -     |
| 1080000         | AC PR DPR EL PL SR 3960300 | AERIAL LIFT PB TRUCKS, 10000#-16000# GVW | IDU   | (1,009) | -      | -       | -       | -       | (1,009) | -     | -     |
| 1080000         | AC PR DPR EL PL SR 3960300 | AERIAL LIFT PB TRUCKS, 10000#-16000# GVW | OR    | (3,493) | -      | (3,493) | -       | -       | -       | -     | -     |
| 1080000         | AC PR DPR EL PL SR 3960300 | AERIAL LIFT PB TRUCKS, 10000#-16000# GVW | SO    | (149)   | (3)    | (35)    | (10)    | (22)    | (69)    | (9)   | (0)   |
| 1080000         | AC PR DPR EL PL SR 3960300 | AERIAL LIFT PB TRUCKS, 10000#-16000# GVW | UT    | (3,633) | -      | -       | -       | -       | (3,633) | -     | -     |
| 1080000         | AC PR DPR EL PL SR 3960300 | AERIAL LIFT PB TRUCKS, 10000#-16000# GVW | WA    | (1,179) | -      | -       | (1,179) | -       | -       | -     | -     |
| 1080000         | AC PR DPR EL PL SR 3960300 | AERIAL LIFT PB TRUCKS, 10000#-16000# GVW | WYP   | (1,587) | -      | -       | -       | (1,587) | -       | -     | -     |
| 1080000         | AC PR DPR EL PL SR 3960300 | AERIAL LIFT PB TRUCKS, 10000#-16000# GVW | WYU   | (381)   | -      | -       | -       | (381)   | -       | -     | -     |
| 1080000         | AC PR DPR EL PL SR 3960700 | TWO-AXLE DIGGER/DERRICK LINE TRUCKS      | CA    | (83)    | (83)   | -       | -       | -       | -       | -     | -     |
| 1080000         | AC PR DPR EL PL SR 3960700 | TWO-AXLE DIGGER/DERRICK LINE TRUCKS      | CAGE  | (72)    | -      | -       | -       | (17)    | (49)    | (6)   | (0)   |
| 1080000         | AC PR DPR EL PL SR 3960700 | TWO-AXLE DIGGER/DERRICK LINE TRUCKS      | IDU   | (62)    | -      | -       | -       | -       | (62)    | -     | -     |
| 1080000         | AC PR DPR EL PL SR 3960700 | TWO-AXLE DIGGER/DERRICK LINE TRUCKS      | OR    | (317)   | -      | (317)   | -       | -       | -       | -     | -     |





Depreciation Reserve  
Average of Monthly Averages Ending - December 2015  
Allocation Method - Factor West Control Area  
(Allocated in Thousands)

| Primary Account | Secondary Account          | Alloc                                    | Total | Calif    | Oregon  | Wash     | Wyoming | Utah    | Idaho    | FERC    | Other |
|-----------------|----------------------------|--|-------|----------|---------|----------|---------|---------|----------|---------|-------|
| 1080000         | AC PR DPR EL PL SR 3960700 | TWO-AXLE DIGGER/DERRICK LINE TRUCKS      | UT    | (396)    | -       | -        | -       | -       | (396)    | -       | -     |
| 1080000         | AC PR DPR EL PL SR 3960700 | TWO-AXLE DIGGER/DERRICK LINE TRUCKS      | WYP   | (82)     | -       | -        | -       | (82)    | -        | -       | -     |
| 1080000         | AC PR DPR EL PL SR 3960700 | TWO-AXLE DIGGER/DERRICK LINE TRUCKS      | WYU   | (87)     | -       | -        | -       | (87)    | -        | -       | -     |
| 1080000         | AC PR DPR EL PL SR 3960800 | *AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV | CA    | (502)    | (502)   | -        | -       | -       | -        | -       | -     |
| 1080000         | AC PR DPR EL PL SR 3960800 | *AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV | CAGE  | (446)    | -       | -        | (102)   | (303)   | (40)     | (1)     | -     |
| 1080000         | AC PR DPR EL PL SR 3960800 | *AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV | CAGW  | (30)     | (1)     | (22)     | (7)     | -       | -        | -       | -     |
| 1080000         | AC PR DPR EL PL SR 3960800 | *AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV | IDU   | (621)    | -       | -        | -       | -       | (621)    | -       | -     |
| 1080000         | AC PR DPR EL PL SR 3960800 | *AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV | OR    | (3,566)  | -       | (3,566)  | -       | -       | -        | -       | -     |
| 1080000         | AC PR DPR EL PL SR 3960800 | *AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV | SO    | (102)    | (2)     | (24)     | (7)     | (15)    | (48)     | (6)     | (0)   |
| 1080000         | AC PR DPR EL PL SR 3960800 | *AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV | UT    | (4,499)  | -       | -        | -       | -       | (4,499)  | -       | -     |
| 1080000         | AC PR DPR EL PL SR 3960800 | *AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV | WA    | (1,551)  | -       | -        | (1,551) | -       | -        | -       | -     |
| 1080000         | AC PR DPR EL PL SR 3960800 | *AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV | WYP   | (834)    | -       | -        | -       | (834)   | -        | -       | -     |
| 1080000         | AC PR DPR EL PL SR 3960800 | *AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV | WYU   | (328)    | -       | -        | -       | (328)   | -        | -       | -     |
| 1080000         | AC PR DPR EL PL SR 3961000 | CRANES                                   | CAGE  | (1,058)  | -       | -        | -       | (242)   | (719)    | (95)    | (3)   |
| 1080000         | AC PR DPR EL PL SR 3961000 | CRANES                                   | CAGW  | (206)    | (9)     | (150)    | (47)    | -       | -        | -       | -     |
| 1080000         | AC PR DPR EL PL SR 3961000 | CRANES                                   | JBG   | (183)    | (8)     | (133)    | (41)    | (0)     | (1)      | (0)     | (0)   |
| 1080000         | AC PR DPR EL PL SR 3961000 | CRANES                                   | OR    | (131)    | -       | (131)    | -       | -       | -        | -       | -     |
| 1080000         | AC PR DPR EL PL SR 3961000 | CRANES                                   | UT    | (1)      | -       | -        | -       | -       | (1)      | -       | -     |
| 1080000         | AC PR DPR EL PL SR 3961100 | HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER | CAEE  | (15)     | -       | -        | -       | (4)     | (10)     | (1)     | (0)   |
| 1080000         | AC PR DPR EL PL SR 3961100 | HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER | CAGE  | (6,619)  | -       | -        | -       | (1,513) | (4,496)  | (594)   | (18)  |
| 1080000         | AC PR DPR EL PL SR 3961100 | HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER | CAGW  | (380)    | (17)    | (278)    | (86)    | -       | -        | -       | -     |
| 1080000         | AC PR DPR EL PL SR 3961100 | HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER | JBG   | (1,383)  | (60)    | (1,005)  | (311)   | (2)     | (5)      | (1)     | (0)   |
| 1080000         | AC PR DPR EL PL SR 3961100 | HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER | OR    | (199)    | -       | (199)    | -       | -       | -        | -       | -     |
| 1080000         | AC PR DPR EL PL SR 3961100 | HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER | SO    | (480)    | (9)     | (113)    | (32)    | (72)    | (224)    | (29)    | (1)   |
| 1080000         | AC PR DPR EL PL SR 3961100 | HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER | UT    | (569)    | -       | -        | -       | -       | (569)    | -       | -     |
| 1080000         | AC PR DPR EL PL SR 3961100 | HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER | WYP   | (100)    | -       | -        | -       | (100)   | -        | -       | -     |
| 1080000         | AC PR DPR EL PL SR 3961200 | THREE-AXLE DIGGER/DERRICK LINE TRUCKS    | CA    | (345)    | (345)   | -        | -       | -       | -        | -       | -     |
| 1080000         | AC PR DPR EL PL SR 3961200 | THREE-AXLE DIGGER/DERRICK LINE TRUCKS    | CAGW  | (69)     | (3)     | (50)     | (16)    | -       | -        | -       | -     |
| 1080000         | AC PR DPR EL PL SR 3961200 | THREE-AXLE DIGGER/DERRICK LINE TRUCKS    | IDU   | (576)    | -       | -        | -       | -       | (576)    | -       | -     |
| 1080000         | AC PR DPR EL PL SR 3961200 | THREE-AXLE DIGGER/DERRICK LINE TRUCKS    | OR    | (3,437)  | -       | (3,437)  | -       | -       | -        | -       | -     |
| 1080000         | AC PR DPR EL PL SR 3961200 | THREE-AXLE DIGGER/DERRICK LINE TRUCKS    | SO    | (87)     | (2)     | (21)     | (6)     | (13)    | (41)     | (5)     | (0)   |
| 1080000         | AC PR DPR EL PL SR 3961200 | THREE-AXLE DIGGER/DERRICK LINE TRUCKS    | UT    | (5,269)  | -       | -        | -       | -       | (5,269)  | -       | -     |
| 1080000         | AC PR DPR EL PL SR 3961200 | THREE-AXLE DIGGER/DERRICK LINE TRUCKS    | WA    | (1,052)  | -       | -        | (1,052) | -       | -        | -       | -     |
| 1080000         | AC PR DPR EL PL SR 3961200 | THREE-AXLE DIGGER/DERRICK LINE TRUCKS    | WYP   | (1,054)  | -       | -        | -       | (1,054) | -        | -       | -     |
| 1080000         | AC PR DPR EL PL SR 3961200 | THREE-AXLE DIGGER/DERRICK LINE TRUCKS    | WYU   | (177)    | -       | -        | -       | (177)   | -        | -       | -     |
| 1080000         | AC PR DPR EL PL SR 3961300 | SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR | CA    | (144)    | (144)   | -        | -       | -       | -        | -       | -     |
| 1080000         | AC PR DPR EL PL SR 3961300 | SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR | CAEE  | (61)     | -       | -        | -       | (15)    | (40)     | (6)     | (0)   |
| 1080000         | AC PR DPR EL PL SR 3961300 | SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR | CAGE  | (1,592)  | -       | -        | -       | (364)   | (1,081)  | (143)   | (4)   |
| 1080000         | AC PR DPR EL PL SR 3961300 | SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR | CAGW  | (522)    | (23)    | (381)    | (118)   | -       | -        | -       | -     |
| 1080000         | AC PR DPR EL PL SR 3961300 | SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR | IDU   | (306)    | -       | -        | -       | -       | (306)    | -       | -     |
| 1080000         | AC PR DPR EL PL SR 3961300 | SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR | JBG   | (263)    | (11)    | (191)    | (59)    | (0)     | (1)      | (0)     | (0)   |
| 1080000         | AC PR DPR EL PL SR 3961300 | SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR | OR    | (681)    | -       | (681)    | -       | -       | -        | -       | -     |
| 1080000         | AC PR DPR EL PL SR 3961300 | SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR | SO    | (153)    | (3)     | (36)     | (10)    | (23)    | (71)     | (9)     | (0)   |
| 1080000         | AC PR DPR EL PL SR 3961300 | SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR | UT    | (1,611)  | -       | -        | -       | -       | (1,611)  | -       | -     |
| 1080000         | AC PR DPR EL PL SR 3961300 | SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR | WA    | (455)    | -       | -        | (455)   | -       | -        | -       | -     |
| 1080000         | AC PR DPR EL PL SR 3961300 | SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR | WYP   | (337)    | -       | -        | -       | (337)   | -        | -       | -     |
| 1080000         | AC PR DPR EL PL SR 3961300 | SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR | WYU   | (229)    | -       | -        | -       | (229)   | -        | -       | -     |
| 1080000         | AC PR DPR EL PL SR 3970000 | COMMUNICATION EQUIPMENT                  | CA    | (1,432)  | (1,432) | -        | -       | -       | -        | -       | -     |
| 1080000         | AC PR DPR EL PL SR 3970000 | COMMUNICATION EQUIPMENT                  | CAEE  | (52)     | -       | -        | -       | (13)    | (34)     | (5)     | (0)   |
| 1080000         | AC PR DPR EL PL SR 3970000 | COMMUNICATION EQUIPMENT                  | CAGE  | (27,762) | -       | -        | -       | (6,343) | (18,855) | (2,489) | (74)  |
| 1080000         | AC PR DPR EL PL SR 3970000 | COMMUNICATION EQUIPMENT                  | CAGW  | (14,229) | (619)   | (10,394) | (3,215) | -       | -        | -       | -     |
| 1080000         | AC PR DPR EL PL SR 3970000 | COMMUNICATION EQUIPMENT                  | CN    | (950)    | (23)    | (286)    | (65)    | (70)    | (468)    | (37)    | -     |
| 1080000         | AC PR DPR EL PL SR 3970000 | COMMUNICATION EQUIPMENT                  | IDU   | (2,361)  | -       | -        | -       | -       | -        | (2,361) | -     |
| 1080000         | AC PR DPR EL PL SR 3970000 | COMMUNICATION EQUIPMENT                  | JBG   | (1,063)  | (46)    | (772)    | (239)   | (1)     | (4)      | (1)     | (0)   |
| 1080000         | AC PR DPR EL PL SR 3970000 | COMMUNICATION EQUIPMENT                  | OR    | (21,391) | -       | (21,391) | -       | -       | -        | -       | -     |



Depreciation Reserve  
Average of Monthly Averages Ending - December 2015  
Allocation Method - Factor West Control Area  
(Allocated in Thousands)

| Primary Account      | Secondary Account          | Alloc                                    | Total | Calif              | Oregon           | Wash               | Wyoming          | Utah               | Idaho              | FERC             | Other           |   |
|----------------------|----------------------------|--|-------|--------------------|------------------|--------------------|------------------|--------------------|--------------------|------------------|-----------------|---|
| 1080000              | AC PR DPR EL PL SR 3970000 | COMMUNICATION EQUIPMENT                  | SO    | (23,583)           | (465)            | (5,550)            | (1,576)          | (3,518)            | (11,007)           | (1,435)          | (32)            | - |
| 1080000              | AC PR DPR EL PL SR 3970000 | COMMUNICATION EQUIPMENT                  | UT    | (15,358)           | -                | -                  | -                | (15,358)           | -                  | -                | -               | - |
| 1080000              | AC PR DPR EL PL SR 3970000 | COMMUNICATION EQUIPMENT                  | WA    | (5,001)            | -                | -                  | (5,001)          | -                  | -                  | -                | -               | - |
| 1080000              | AC PR DPR EL PL SR 3970000 | COMMUNICATION EQUIPMENT                  | WYP   | (10,104)           | -                | -                  | -                | (10,104)           | -                  | -                | -               | - |
| 1080000              | AC PR DPR EL PL SR 3970000 | COMMUNICATION EQUIPMENT                  | WYU   | (1,525)            | -                | -                  | -                | (1,525)            | -                  | -                | -               | - |
| 1080000              | AC PR DPR EL PL SR 3972000 | MOBILE RADIO EQUIPMENT                   | CA    | (82)               | (82)             | -                  | -                | -                  | -                  | -                | -               | - |
| 1080000              | AC PR DPR EL PL SR 3972000 | MOBILE RADIO EQUIPMENT                   | CAEE  | (23)               | -                | -                  | -                | (6)                | (15)               | (2)              | (0)             | - |
| 1080000              | AC PR DPR EL PL SR 3972000 | MOBILE RADIO EQUIPMENT                   | CAGE  | (727)              | -                | -                  | -                | (166)              | (494)              | (65)             | (2)             | - |
| 1080000              | AC PR DPR EL PL SR 3972000 | MOBILE RADIO EQUIPMENT                   | CAGW  | (293)              | (13)             | (214)              | (66)             | -                  | -                  | -                | -               | - |
| 1080000              | AC PR DPR EL PL SR 3972000 | MOBILE RADIO EQUIPMENT                   | IDU   | (146)              | -                | -                  | -                | -                  | (146)              | -                | -               | - |
| 1080000              | AC PR DPR EL PL SR 3972000 | MOBILE RADIO EQUIPMENT                   | JBG   | (147)              | (6)              | (107)              | (33)             | (0)                | (1)                | (0)              | (0)             | - |
| 1080000              | AC PR DPR EL PL SR 3972000 | MOBILE RADIO EQUIPMENT                   | OR    | (896)              | -                | (896)              | -                | -                  | -                  | -                | -               | - |
| 1080000              | AC PR DPR EL PL SR 3972000 | MOBILE RADIO EQUIPMENT                   | SO    | (208)              | (4)              | (49)               | (14)             | (31)               | (97)               | (13)             | (0)             | - |
| 1080000              | AC PR DPR EL PL SR 3972000 | MOBILE RADIO EQUIPMENT                   | UT    | (1,000)            | -                | -                  | -                | -                  | (1,000)            | -                | -               | - |
| 1080000              | AC PR DPR EL PL SR 3972000 | MOBILE RADIO EQUIPMENT                   | WA    | (236)              | -                | -                  | (236)            | -                  | -                  | -                | -               | - |
| 1080000              | AC PR DPR EL PL SR 3972000 | MOBILE RADIO EQUIPMENT                   | WYP   | (344)              | -                | -                  | -                | (344)              | -                  | -                | -               | - |
| 1080000              | AC PR DPR EL PL SR 3972000 | MOBILE RADIO EQUIPMENT                   | WYU   | (32)               | -                | -                  | -                | (32)               | -                  | -                | -               | - |
| 1080000              | AC PR DPR EL PL SR 3980000 | MISCELLANEOUS EQUIPMENT                  | CA    | (14)               | (14)             | -                  | -                | -                  | -                  | -                | -               | - |
| 1080000              | AC PR DPR EL PL SR 3980000 | MISCELLANEOUS EQUIPMENT                  | CAEE  | (1)                | -                | -                  | -                | (0)                | (1)                | (0)              | (0)             | - |
| 1080000              | AC PR DPR EL PL SR 3980000 | MISCELLANEOUS EQUIPMENT                  | CAGE  | (684)              | -                | -                  | -                | (156)              | (465)              | (61)             | (2)             | - |
| 1080000              | AC PR DPR EL PL SR 3980000 | MISCELLANEOUS EQUIPMENT                  | CAGW  | (145)              | (6)              | (106)              | (33)             | -                  | -                  | -                | -               | - |
| 1080000              | AC PR DPR EL PL SR 3980000 | MISCELLANEOUS EQUIPMENT                  | CN    | (164)              | (4)              | (49)               | (11)             | (12)               | (81)               | (6)              | -               | - |
| 1080000              | AC PR DPR EL PL SR 3980000 | MISCELLANEOUS EQUIPMENT                  | IDU   | (32)               | -                | -                  | -                | -                  | (32)               | -                | -               | - |
| 1080000              | AC PR DPR EL PL SR 3980000 | MISCELLANEOUS EQUIPMENT                  | JBG   | (50)               | (2)              | (36)               | (11)             | (0)                | (0)                | (0)              | (0)             | - |
| 1080000              | AC PR DPR EL PL SR 3980000 | MISCELLANEOUS EQUIPMENT                  | OR    | (337)              | -                | (337)              | -                | -                  | -                  | -                | -               | - |
| 1080000              | AC PR DPR EL PL SR 3980000 | MISCELLANEOUS EQUIPMENT                  | SO    | (1,377)            | (27)             | (324)              | (92)             | (205)              | (642)              | (84)             | (2)             | - |
| 1080000              | AC PR DPR EL PL SR 3980000 | MISCELLANEOUS EQUIPMENT                  | UT    | (262)              | -                | -                  | -                | -                  | (262)              | -                | -               | - |
| 1080000              | AC PR DPR EL PL SR 3980000 | MISCELLANEOUS EQUIPMENT                  | WA    | (60)               | -                | -                  | (60)             | -                  | -                  | -                | -               | - |
| 1080000              | AC PR DPR EL PL SR 3980000 | MISCELLANEOUS EQUIPMENT                  | WYP   | (113)              | -                | -                  | -                | (113)              | -                  | -                | -               | - |
| 1080000              | AC PR DPR EL PL SR 3980000 | MISCELLANEOUS EQUIPMENT                  | WYU   | (12)               | -                | -                  | -                | (12)               | -                  | -                | -               | - |
| 1080000              | AC PR DPR EL PL SR 3992200 | LAND RIGHTS                              | CAEE  | (19,099)           | -                | -                  | -                | (4,827)            | (12,422)           | (1,800)          | (51)            | - |
| 1080000              | AC PR DPR EL PL SR 3993000 | ENGINEERING SUPP-OFF WORK(SECY,MAP,DRAP  | CAEE  | (12,736)           | -                | -                  | -                | (3,219)            | (8,283)            | (1,200)          | (34)            | - |
| 1080000              | AC PR DPR EL PL SR 3994100 | SURFACE - PLANT EQUIPMENT                | CAEE  | (3,701)            | -                | -                  | -                | (935)              | (2,407)            | (349)            | (10)            | - |
| 1080000              | AC PR DPR EL PL SR 3994400 | SURFACE - ELECTRIC POWER FACILITIES      | CAEE  | (1,010)            | -                | -                  | -                | (255)              | (657)              | (95)             | (3)             | - |
| 1080000              | AC PR DPR EL PL SR 3994500 | UNDERGROUND - COAL MINE EQUIPMENT        | CAEE  | (20,236)           | -                | -                  | -                | (5,115)            | (13,161)           | (1,907)          | (54)            | - |
| 1080000              | AC PR DPR EL PL SR 3994600 | LONGWALL SHIELDS                         | CAEE  | (4,540)            | -                | -                  | -                | (1,147)            | (2,953)            | (428)            | (12)            | - |
| 1080000              | AC PR DPR EL PL SR 3994700 | LONGWALL EQUIPMENT                       | CAEE  | (1,553)            | -                | -                  | -                | (393)              | (1,010)            | (146)            | (4)             | - |
| 1080000              | AC PR DPR EL PL SR 3994800 | MAINLINE EXTENSION                       | CAEE  | (6,198)            | -                | -                  | -                | (1,566)            | (4,031)            | (584)            | (16)            | - |
| 1080000              | AC PR DPR EL PL SR 3994900 | SECTION EXTENSION                        | CAEE  | (1,579)            | -                | -                  | -                | (399)              | (1,027)            | (149)            | (4)             | - |
| 1080000              | AC PR DPR EL PL SR 3995100 | VEHICLES                                 | CAEE  | (535)              | -                | -                  | -                | (135)              | (348)              | (50)             | (1)             | - |
| 1080000              | AC PR DPR EL PL SR 3995200 | HEAVY CONSTRUCTION EQUIPMENT             | CAEE  | (2,076)            | -                | -                  | -                | (525)              | (1,350)            | (196)            | (6)             | - |
| 1080000              | AC PR DPR EL PL SR 3996000 | MISCELLANEOUS GENERAL EQUIPMENT          | CAEE  | (902)              | -                | -                  | -                | (228)              | (587)              | (85)             | (2)             | - |
| 1080000              | AC PR DPR EL PL SR 3996100 | COMPUTERS - MAINFRAME                    | CAEE  | (189)              | -                | -                  | -                | (48)               | (123)              | (18)             | (1)             | - |
| 1080000              | AC PR DPR EL PL SR 3997000 | MINE DEVELOPMENT AND ROAD EXTENSION      | CAEE  | (15,019)           | -                | -                  | -                | (3,796)            | (9,768)            | (1,415)          | (40)            | - |
| <b>1080000 Total</b> |                            |  |       | <b>(8,498,518)</b> | <b>(207,182)</b> | <b>(2,370,047)</b> | <b>(662,130)</b> | <b>(1,184,273)</b> | <b>(3,570,575)</b> | <b>(494,122)</b> | <b>(10,189)</b> | - |
| 1083000              | AC PR DPR-REMOVAL 288351   | Reg Liab Contra - Carbon Decomm - ID     | IDU   | 1,206              | -                | -                  | -                | -                  | 1,206              | -                | -               | - |
| 1083000              | AC PR DPR-REMOVAL 288353   | Reg Liab Contra - Carbon Decomm - UT     | UT    | 8,641              | -                | -                  | -                | -                  | 8,641              | -                | -               | - |
| 1083000              | AC PR DPR-REMOVAL 288355   | Reg Liab Contra - Carbon Decomm - WY     | WYP   | 2,830              | -                | -                  | -                | -                  | 2,830              | -                | -               | - |
| <b>1083000 Total</b> |                            |  |       | <b>12,677</b>      | -                | -                  | -                | -                  | <b>2,830</b>       | <b>8,641</b>     | <b>1,206</b>    | - |
| 1085000              | AC PR DPR-ACCUAL 144135    | PRODUCTION PLANT - ACCUM DEPN-NON-CLASSI | CAGE  | 730                | -                | -                  | -                | 167                | 495                | 65               | 2               | - |
| 1085000              | AC PR DPR-ACCUAL 144135    | PRODUCTION PLANT - ACCUM DEPN-NON-CLASSI | CAGW  | 179                | 8                | 131                | 41               | -                  | -                  | -                | -               | - |
| 1085000              | AC PR DPR-ACCUAL 144135    | PRODUCTION PLANT - ACCUM DEPN-NON-CLASSI | JBG   | (198)              | (9)              | (144)              | (44)             | (0)                | (1)                | (0)              | (0)             | - |
| 1085000              | AC PR DPR-ACCUAL 144145    | TRANSMISSION PLANT ACCUM DEPN-NON-CLASSI | CAGE  | 17,334             | -                | -                  | -                | 3,961              | 11,773             | 1,554            | 46              | - |
| 1085000              | AC PR DPR-ACCUAL 144145    | TRANSMISSION PLANT ACCUM DEPN-NON-CLASSI | CAGW  | (17,372)           | (755)            | (12,691)           | (3,926)          | -                  | -                  | -                | -               | - |





Depreciation Reserve  
Average of Monthly Averages Ending - December 2015  
Allocation Method - Factor West Control Area  
(Allocated in Thousands)

| Primary Account      | Secondary Account        | Alloc                                    | Total | Calif              | Oregon           | Wash               | Wyoming          | Utah               | Idaho              | FERC             | Other           |            |
|----------------------|--------------------------|--|-------|--------------------|------------------|--------------------|------------------|--------------------|--------------------|------------------|-----------------|------------|
| 1085000              | AC PR DPR-ACCRUAL 144165 | DISTRIBUTION - ACCUM DEPN-NON-CLASSIFIED | CA    | (3)                | (3)              | -                  | -                | -                  | -                  | -                | -               |            |
| 1085000              | AC PR DPR-ACCRUAL 144165 | DISTRIBUTION - ACCUM DEPN-NON-CLASSIFIED | IDU   | 205                | -                | -                  | -                | -                  | 205                | -                | -               |            |
| 1085000              | AC PR DPR-ACCRUAL 144165 | DISTRIBUTION - ACCUM DEPN-NON-CLASSIFIED | OR    | (19)               | -                | (19)               | -                | -                  | -                  | -                | -               |            |
| 1085000              | AC PR DPR-ACCRUAL 144165 | DISTRIBUTION - ACCUM DEPN-NON-CLASSIFIED | UT    | 1,906              | -                | -                  | -                | 1,906              | -                  | -                | -               |            |
| 1085000              | AC PR DPR-ACCRUAL 144165 | DISTRIBUTION - ACCUM DEPN-NON-CLASSIFIED | WA    | (12)               | -                | -                  | (12)             | -                  | -                  | -                | -               |            |
| 1085000              | AC PR DPR-ACCRUAL 144165 | DISTRIBUTION - ACCUM DEPN-NON-CLASSIFIED | WYP   | 161                | -                | -                  | -                | 161                | -                  | -                | -               |            |
| 1085000              | AC PR DPR-ACCRUAL 144205 | GENERAL PLANT- ACCUM DEPN-NON-CLASS      | CAGE  | 169                | -                | -                  | -                | 39                 | 115                | 15               | 0               |            |
| 1085000              | AC PR DPR-ACCRUAL 144205 | GENERAL PLANT- ACCUM DEPN-NON-CLASS      | CAGW  | (169)              | (7)              | (123)              | (38)             | -                  | -                  | -                | -               |            |
| 1085000              | AC PR DPR-ACCRUAL 144205 | GENERAL PLANT- ACCUM DEPN-NON-CLASS      | SO    | (21)               | (0)              | (5)                | (1)              | (3)                | (10)               | (1)              | (0)             |            |
| 1085000              | AC PR DPR-ACCRUAL 144205 | GENERAL PLANT- ACCUM DEPN-NON-CLASS      | UT    | (0)                | -                | -                  | -                | -                  | (0)                | -                | -               |            |
| 1085000              | AC PR DPR-ACCRUAL 145129 | BUILDINGS - ACCUMULATED DEPRECIATION-NON | SO    | 67                 | 1                | 16                 | 4                | 10                 | 31                 | 4                | 0               |            |
| 1085000              | AC PR DPR-ACCRUAL 145131 | Accum Depr - Hydro - ID Klamath Adj      | OTHER | 210                | -                | -                  | -                | -                  | -                  | -                | 210             |            |
| 1085000              | AC PR DPR-ACCRUAL 145134 | Accum Depr - Hydro - WY Klamath Adj      | OTHER | 537                | -                | -                  | -                | -                  | -                  | -                | 537             |            |
| 1085000              | AC PR DPR-ACCRUAL 145135 | ACCUM DEPR-HYDRO DECOMMISSIONING         | CAGE  | (1,839)            | -                | -                  | -                | (420)              | (1,249)            | (165)            | (5)             |            |
| 1085000              | AC PR DPR-ACCRUAL 145135 | ACCUM DEPR-HYDRO DECOMMISSIONING         | CAGW  | 1,300              | 57               | 950                | 294              | -                  | -                  | -                | -               |            |
| 1085000              | AC PR DPR-ACCRUAL 145139 | PRODUCTION PLANT-ACCUM DEPRECIATION      | CAGE  | 16,408             | -                | -                  | -                | 3,749              | 11,144             | 1,471            | 43              |            |
| 1085000              | AC PR DPR-ACCRUAL 145149 | TRANSMISSION PLANT ACCUMULATED DEPR NON- | CAGE  | 1,485              | -                | -                  | -                | 339                | 1,009              | 133              | 4               |            |
| 1085000              | AC PR DPR-ACCRUAL 145149 | TRANSMISSION PLANT ACCUMULATED DEPR NON- | CAGW  | 757                | 33               | 553                | 171              | -                  | -                  | -                | -               |            |
| 1085000              | AC PR DPR-ACCRUAL 145149 | TRANSMISSION PLANT ACCUMULATED DEPR NON- | SG    | 1,949              | 30               | 496                | 158              | 297                | 853                | 113              | 3               |            |
| 1085000              | AC PR DPR-ACCRUAL 145169 | DISTRIBUTION - ACCUMULATED DEPRECIATION  | CA    | 386                | 386              | -                  | -                | -                  | -                  | -                | -               |            |
| 1085000              | AC PR DPR-ACCRUAL 145169 | DISTRIBUTION - ACCUMULATED DEPRECIATION  | IDU   | 3                  | -                | -                  | -                | -                  | 3                  | -                | -               |            |
| 1085000              | AC PR DPR-ACCRUAL 145169 | DISTRIBUTION - ACCUMULATED DEPRECIATION  | OR    | 535                | -                | 535                | -                | -                  | -                  | -                | -               |            |
| 1085000              | AC PR DPR-ACCRUAL 145169 | DISTRIBUTION - ACCUMULATED DEPRECIATION  | UT    | (1,910)            | -                | -                  | -                | -                  | (1,910)            | -                | -               |            |
| 1085000              | AC PR DPR-ACCRUAL 145169 | DISTRIBUTION - ACCUMULATED DEPRECIATION  | WA    | 183                | -                | -                  | 183              | -                  | -                  | -                | -               |            |
| 1085000              | AC PR DPR-ACCRUAL 145169 | DISTRIBUTION - ACCUMULATED DEPRECIATION  | WYU   | 224                | -                | -                  | -                | 224                | -                  | -                | -               |            |
| 1085000              | AC PR DPR-ACCRUAL 145189 | MOTOR VEHICLES & MOBILE PLANT - ACCUM DE | SO    | 366                | 7                | 86                 | 24               | 55                 | 171                | 22               | 1               |            |
| 1085000              | AC PR DPR-ACCRUAL 145209 | OTHER GEN'L PLANT & EQUIP - ACCUM DEPR-N | SG    | 7                  | 0                | 2                  | 1                | 1                  | 3                  | 0                | 0               |            |
| 1085000              | AC PR DPR-ACCRUAL 145209 | OTHER GEN'L PLANT & EQUIP - ACCUM DEPR-N | SO    | (178)              | (4)              | (42)               | (12)             | (27)               | (83)               | (11)             | (0)             |            |
| 1085000              | AC PR DPR-ACCRUAL 145219 | MINING ASSETS - ACCUM DEPR - NON-REC     | CAEE  | 1,111              | -                | -                  | -                | 281                | 722                | 105              | 3               |            |
| <b>1085000 Total</b> |                          |  |       | <b>24,490</b>      | <b>(256)</b>     | <b>(10,254)</b>    | <b>(3,158)</b>   | <b>8,832</b>       | <b>24,969</b>      | <b>3,513</b>     | <b>98</b>       | <b>747</b> |
| <b>Grand Total</b>   |                          |  |       | <b>(8,461,351)</b> | <b>(207,439)</b> | <b>(2,380,301)</b> | <b>(665,288)</b> | <b>(1,172,611)</b> | <b>(3,536,965)</b> | <b>(489,403)</b> | <b>(10,092)</b> | <b>747</b> |

B18: AMORTIZATION  
RESERVE



Amortization Reserve  
Average of Monthly Averages Ending - December 2015  
Allocation Method - Factor West Control Area  
(Allocated in Thousands)

| Primary Account | Secondary Account          | Alloc                                     | Total | Calif     | Oregon  | Wash     | Wyoming  | Wy-PPL   | Utah     | Idaho    | Wy-UPL  | FERC    | Other | Util |
|-----------------|----------------------------|---|-------|-----------|---------|----------|----------|----------|----------|----------|---------|---------|-------|------|
| 1110000         | AC PR AMR EL PT SR 3020000 | FRANCHISES AND CONSENTS                   | CAGE  | (6,712)   | -       | -        | -        | (1,534)  | (1,261)  | (4,559)  | (602)   | (273)   | (18)  | -    |
| 1110000         | AC PR AMR EL PT SR 3020000 | FRANCHISES AND CONSENTS                   | CAGW  | (64,516)  | (2,806) | (47,131) | (14,579) | -        | -        | -        | -       | -       | -     | -    |
| 1110000         | AC PR AMR EL PT SR 3020000 | FRANCHISES AND CONSENTS                   | IDU   | (846)     | -       | -        | -        | -        | -        | (846)    | -       | -       | -     | -    |
| 1110000         | AC PR AMR EL PT SR 3020000 | FRANCHISES AND CONSENTS                   | UT    | 16,023    | -       | -        | -        | -        | 16,023   | -        | -       | -       | -     | -    |
| 1110000         | AC PR AMR EL PT SR 3031040 | INTANGIBLE PLANT                          | CAGE  | (3,791)   | -       | -        | -        | (866)    | (712)    | (2,575)  | (340)   | (154)   | (10)  | -    |
| 1110000         | AC PR AMR EL PT SR 3031040 | INTANGIBLE PLANT                          | CAGW  | (5,308)   | (231)   | (3,878)  | (1,200)  | -        | -        | -        | -       | -       | -     | -    |
| 1110000         | AC PR AMR EL PT SR 3031040 | INTANGIBLE PLANT                          | OR    | (91)      | -       | (91)     | -        | -        | -        | -        | -       | -       | -     | -    |
| 1110000         | AC PR AMR EL PT SR 3031050 | REGIONAL CONST MGMT SYS                   | SO    | (10,916)  | (215)   | (2,569)  | (730)    | (1,628)  | (1,341)  | (5,095)  | (664)   | (288)   | (15)  | -    |
| 1110000         | AC PR AMR EL PT SR 3031080 | FUEL MGMT SYSTEM                          | SO    | (3,293)   | (65)    | (775)    | (220)    | (491)    | (404)    | (1,537)  | (200)   | (87)    | (5)   | -    |
| 1110000         | AC PR AMR EL PT SR 3031230 | AUTOMATE POLE CARD SYSTEM                 | SO    | (4,410)   | (87)    | (1,038)  | (295)    | (658)    | (542)    | (2,058)  | (268)   | (116)   | (6)   | -    |
| 1110000         | AC PR AMR EL PT SR 3031470 | RILDA CANYON ROAD IMPROVEMENTS            | CAEE  | (1,105)   | -       | -        | -        | (279)    | (228)    | (719)    | (104)   | (51)    | (3)   | -    |
| 1110000         | AC PR AMR EL PT SR 3031680 | DISTRIBUTION AUTOMATION PILOT             | SO    | (13,144)  | (259)   | (3,093)  | (879)    | (1,961)  | (1,614)  | (6,135)  | (800)   | (346)   | (18)  | -    |
| 1110000         | AC PR AMR EL PT SR 3031760 | RECORD CENTER MGMT SOFTWARE               | SO    | (290)     | (6)     | (68)     | (19)     | (43)     | (36)     | (135)    | (18)    | (8)     | (0)   | -    |
| 1110000         | AC PR AMR EL PT SR 3031830 | CUSTOMER SERVICE SYSTEM                   | CN    | (104,173) | (2,493) | (31,419) | (7,125)  | (7,726)  | (6,865)  | (51,335) | (4,075) | (861)   | -     | -    |
| 1110000         | AC PR AMR EL PT SR 3032040 | SAP                                       | SO    | (143,148) | (2,821) | (33,686) | (9,568)  | (21,354) | (17,581) | (66,810) | (8,711) | (3,773) | (197) | -    |
| 1110000         | AC PR AMR EL PT SR 3032220 | ENTERPRISE DATA WRHSE - BI RPTG TOOL      | SO    | (1,660)   | (33)    | (391)    | (111)    | (248)    | (204)    | (775)    | (101)   | (44)    | (2)   | -    |
| 1110000         | AC PR AMR EL PT SR 3032260 | DWHS - DATA WAREHOUSE                     | SO    | (1,158)   | (23)    | (273)    | (77)     | (173)    | (142)    | (540)    | (70)    | (31)    | (2)   | -    |
| 1110000         | AC PR AMR EL PT SR 3032270 | ENTERPRISE DATA WAREHOUSE                 | SO    | (5,877)   | (116)   | (1,383)  | (393)    | (877)    | (722)    | (2,743)  | (358)   | (155)   | (8)   | -    |
| 1110000         | AC PR AMR EL PT SR 3032330 | FIELDNET PRO METER READING SYST - HRP REP | SO    | (2,908)   | (57)    | (684)    | (194)    | (434)    | (357)    | (1,357)  | (177)   | (77)    | (4)   | -    |
| 1110000         | AC PR AMR EL PT SR 3032340 | FACILITY INSPECTION REPORTING SYSTEM      | SO    | (1,905)   | (38)    | (448)    | (127)    | (284)    | (234)    | (889)    | (116)   | (50)    | (3)   | -    |
| 1110000         | AC PR AMR EL PT SR 3032360 | 2002 GRID NET POWER COST MODELING         | SO    | (8,933)   | (176)   | (2,102)  | (597)    | (1,333)  | (1,097)  | (4,169)  | (544)   | (235)   | (12)  | -    |
| 1110000         | AC PR AMR EL PT SR 3032450 | HID OFFICE IMPROVEMENT PROJECT            | SO    | (9,673)   | (191)   | (2,276)  | (647)    | (1,443)  | (1,188)  | (4,515)  | (589)   | (255)   | (13)  | -    |
| 1110000         | AC PR AMR EL PT SR 3032480 | OUTAGE CALL HANDLING INTEGRATION          | CN    | (1,981)   | (47)    | (597)    | (135)    | (147)    | (131)    | (976)    | (77)    | (16)    | -     | -    |
| 1110000         | AC PR AMR EL PT SR 3032510 | OPERATIONS MAPPING SYSTEM                 | SO    | (10,383)  | (205)   | (2,443)  | (694)    | (1,549)  | (1,275)  | (4,846)  | (632)   | (274)   | (14)  | -    |
| 1110000         | AC PR AMR EL PT SR 3032530 | POLE ATTACHMENT MGMT SYSTEM               | SO    | (1,892)   | (37)    | (445)    | (126)    | (282)    | (232)    | (883)    | (115)   | (50)    | (3)   | -    |
| 1110000         | AC PR AMR EL PT SR 3032590 | SUBSTATION/CIRCUIT HISTORY OF OPERATIONS  | SO    | (2,355)   | (46)    | (554)    | (157)    | (351)    | (289)    | (1,099)  | (143)   | (62)    | (3)   | -    |
| 1110000         | AC PR AMR EL PT SR 3032600 | SINGLE PERSON SCHEDULING                  | SO    | (10,097)  | (199)   | (2,376)  | (675)    | (1,506)  | (1,240)  | (4,712)  | (614)   | (266)   | (14)  | -    |
| 1110000         | AC PR AMR EL PT SR 3032640 | TIBCO SOFTWARE                            | SO    | (4,139)   | (82)    | (974)    | (277)    | (617)    | (508)    | (1,932)  | (252)   | (109)   | (6)   | -    |
| 1110000         | AC PR AMR EL PT SR 3032670 | C&T OFFICIAL RECORD INFO SYSTEM           | SO    | (1,586)   | (31)    | (373)    | (106)    | (237)    | (195)    | (740)    | (97)    | (42)    | (2)   | -    |
| 1110000         | AC PR AMR EL PT SR 3032680 | TRANSMISSION WHOLESALE BILLING SYSTEM     | SG    | (1,581)   | (24)    | (403)    | (128)    | (241)    | (198)    | (692)    | (91)    | (43)    | (3)   | -    |
| 1110000         | AC PR AMR EL PT SR 3032710 | ROUGE RIVER HYDRO INTANGIBLES             | CAGW  | (64)      | (3)     | (47)     | (14)     | -        | -        | -        | -       | -       | -     | -    |
| 1110000         | AC PR AMR EL PT SR 3032730 | IMPROVEMENTS TO PLANT OWNED BY JAMES RIV  | CAGW  | (12,970)  | (564)   | (9,475)  | (2,931)  | -        | -        | -        | -       | -       | -     | -    |
| 1110000         | AC PR AMR EL PT SR 3032760 | SWIFT 2 IMPROVEMENTS                      | CAGW  | (4,687)   | (204)   | (3,424)  | (1,059)  | -        | -        | -        | -       | -       | -     | -    |
| 1110000         | AC PR AMR EL PT SR 3032770 | NORTH UMPQUA - SETTLEMENT AGREEMENT       | CAGW  | (92)      | (4)     | (67)     | (21)     | -        | -        | -        | -       | -       | -     | -    |
| 1110000         | AC PR AMR EL PT SR 3032780 | BEAR RIVER-SETTLEMENT AGREEMENT           | CAGE  | (44)      | -       | -        | -        | (10)     | (8)      | (30)     | (4)     | (2)     | (0)   | -    |
| 1110000         | AC PR AMR EL PT SR 3032830 | VCPRO - VISUALCOMPUSETPRO XEROX CUST STR  | SO    | (2,179)   | (43)    | (513)    | (146)    | (325)    | (268)    | (1,017)  | (133)   | (57)    | (3)   | -    |
| 1110000         | AC PR AMR EL PT SR 3032860 | WEB SOFTWARE                              | SO    | (2,610)   | (51)    | (614)    | (174)    | (389)    | (321)    | (1,218)  | (159)   | (69)    | (4)   | -    |
| 1110000         | AC PR AMR EL PT SR 3032900 | IDAHO TRANSMISSION CUSTOMER-OWNED ASSETS  | CAGE  | (1,340)   | -       | -        | -        | (306)    | (252)    | (910)    | (120)   | (55)    | (4)   | -    |
| 1110000         | AC PR AMR EL PT SR 3032900 | IDAHO TRANSMISSION CUSTOMER-OWNED ASSETS  | JBG   | (18)      | (1)     | (13)     | (4)      | (0)      | (0)      | (0)      | (0)     | (0)     | (0)   | -    |
| 1110000         | AC PR AMR EL PT SR 3032990 | P8DM - FILENET P8 DOCUMENT MANAGEMENT (E  | SO    | (4,641)   | (91)    | (1,092)  | (310)    | (692)    | (570)    | (2,166)  | (282)   | (122)   | (6)   | -    |
| 1110000         | AC PR AMR EL PT SR 3033090 | STEAM PLANT INTANGIBLE ASSETS             | CAGE  | (12,311)  | -       | -        | -        | (2,813)  | (2,312)  | (8,362)  | (1,104) | (501)   | (33)  | -    |
| 1110000         | AC PR AMR EL PT SR 3033090 | STEAM PLANT INTANGIBLE ASSETS             | CAGW  | (4,918)   | (214)   | (3,593)  | (1,111)  | -        | -        | -        | -       | -       | -     | -    |
| 1110000         | AC PR AMR EL PT SR 3033090 | STEAM PLANT INTANGIBLE ASSETS             | JBG   | (284)     | (12)    | (206)    | (64)     | (0)      | (0)      | (1)      | (0)     | (0)     | (0)   | -    |
| 1110000         | AC PR AMR EL PT SR 3033090 | STEAM PLANT INTANGIBLE ASSETS             | UT    | (23)      | -       | -        | -        | -        | -        | (23)     | -       | -       | -     | -    |
| 1110000         | AC PR AMR EL PT SR 3033120 | RANGER EMS/SCADA SYSTEM                   | CAGE  | (139)     | -       | -        | -        | (32)     | (26)     | (94)     | (12)    | (6)     | (0)   | -    |
| 1110000         | AC PR AMR EL PT SR 3033120 | RANGER EMS/SCADA SYSTEM                   | SO    | (37,224)  | (734)   | (8,760)  | (2,488)  | (5,553)  | (4,572)  | (17,373) | (2,265) | (981)   | (51)  | -    |
| 1110000         | AC PR AMR EL PT SR 3033120 | RANGER EMS/SCADA SYSTEM                   | WYP   | (456)     | -       | -        | -        | -        | -        | (456)    | -       | -       | -     | -    |
| 1110000         | AC PR AMR EL PT SR 3033170 | GTX VERSION 7 SOFTWARE                    | CN    | (2,921)   | (70)    | (881)    | (200)    | (217)    | (193)    | (1,440)  | (114)   | (24)    | -     | -    |
| 1110000         | AC PR AMR EL PT SR 3033190 | JTRON METER READING SOFTWARE              | CN    | (3,357)   | (80)    | (1,012)  | (230)    | (249)    | (221)    | (1,654)  | (131)   | (28)    | -     | -    |
| 1110000         | AC PR AMR EL PT SR 3033210 | ARCFM SOFTWARE                            | SO    | (113)     | (2)     | (26)     | (8)      | (17)     | (14)     | (53)     | (7)     | (3)     | (0)   | -    |
| 1110000         | AC PR AMR EL PT SR 3033300 | SECID - CUST SECURE WEB LOGIN             | CN    | (1,085)   | (26)    | (327)    | (74)     | (80)     | (72)     | (535)    | (42)    | (9)     | -     | -    |
| 1110000         | AC PR AMR EL PT SR 3033310 | C&T - ENERGY TRADING SYSTEM               | SO    | (8,496)   | (167)   | (1,999)  | (568)    | (1,267)  | (1,043)  | (3,965)  | (517)   | (224)   | (12)  | -    |
| 1110000         | AC PR AMR EL PT SR 3033320 | CAS - CONTROL AREA SCHEDULING (TRANSM)    | CAGW  | (5,466)   | (238)   | (3,993)  | (1,235)  | -        | -        | -        | -       | -       | -     | -    |
| 1110000         | AC PR AMR EL PT SR 3033360 | DSM REPORTING & TRACKING SOFTWARE         | SO    | (1,224)   | (24)    | (288)    | (82)     | (183)    | (150)    | (571)    | (74)    | (32)    | (2)   | -    |
| 1110000         | AC PR AMR EL PT SR 3033370 | DISTRIBUTION INTANGIBLES                  | WYP   | (15)      | -       | -        | -        | (15)     | (15)     | -        | -       | -       | -     | -    |
| 1110000         | AC PR AMR EL PT SR 3033380 | MISCELLANEOUS SMALL SOFTWARE PACKAGES     | CAGE  | (461)     | -       | -        | -        | (105)    | (87)     | (313)    | (41)    | (19)    | (1)   | -    |
| 1110000         | AC PR AMR EL PT SR 3033390 | RMT TRADE SYSTEM                          | SO    | (0)       | (0)     | (0)      | (0)      | (0)      | (0)      | (0)      | (0)     | (0)     | (0)   | -    |
| 1110000         | AC PR AMR EL PT SR 3034900 | MISC - MISCELLANEOUS                      | CAEE  | (189)     | -       | -        | -        | (48)     | (39)     | (123)    | (18)    | (9)     | (1)   | -    |



Amortization Reserve  
Average of Monthly Averages Ending - December 2015  
Allocation Method - Factor West Control Area  
(Allocated in Thousands)

| Primary Account      | Secondary Account           | Alloc                                    | Total        | Calif            | Oregon          | Wash             | Wyoming         | Wy-PPL          | Utah            | Idaho            | Wy-UPL          | FERC            | Other        | Nutil |
|----------------------|-----------------------------|--|--------------|------------------|-----------------|------------------|-----------------|-----------------|-----------------|------------------|-----------------|-----------------|--------------|-------|
| 1110000              | AC PR AMR EL PT SR 3034900  | MISC - MISCELLANEOUS                     | CAGE (939)   | -                | -               | -                | (215)           | (176)           | (638)           | (84)             | (38)            | (2)             | -            | -     |
| 1110000              | AC PR AMR EL PT SR 3034900  | MISC - MISCELLANEOUS                     | CAGW (68)    | (3)              | (50)            | (15)             | -               | -               | -               | -                | -               | -               | -            | -     |
| 1110000              | AC PR AMR EL PT SR 3034900  | MISC - MISCELLANEOUS                     | CN (49)      | (1)              | (15)            | (3)              | (4)             | (3)             | (24)            | (2)              | (0)             | -               | -            | -     |
| 1110000              | AC PR AMR EL PT SR 3034900  | MISC - MISCELLANEOUS                     | IDU (3)      | -                | -               | -                | -               | -               | -               | (3)              | -               | -               | -            | -     |
| 1110000              | AC PR AMR EL PT SR 3034900  | MISC - MISCELLANEOUS                     | OR (11)      | -                | (11)            | -                | -               | -               | -               | -                | -               | -               | -            | -     |
| 1110000              | AC PR AMR EL PT SR 3034900  | MISC - MISCELLANEOUS                     | SG (10,612)  | (161)            | (2,703)         | (858)            | (1,616)         | (1,329)         | (4,642)         | (614)            | (286)           | (18)            | -            | -     |
| 1110000              | AC PR AMR EL PT SR 3034900  | MISC - MISCELLANEOUS                     | SO (309)     | (6)              | (73)            | (21)             | (46)            | (38)            | (144)           | (19)             | (8)             | (0)             | -            | -     |
| 1110000              | AC PR AMR EL PT SR 3034900  | MISC - MISCELLANEOUS                     | UT (3)       | -                | -               | -                | -               | -               | (3)             | -                | -               | -               | -            | -     |
| 1110000              | AC PR AMR EL PT SR 3034900  | MISC - MISCELLANEOUS                     | WYP (98)     | -                | -               | -                | (98)            | (98)            | -               | -                | -               | -               | -            | -     |
| 1110000              | AC PR AMR EL PT SR 3035320  | HYDRO PLANT INTANGIBLES                  | CAGE (478)   | -                | -               | -                | (109)           | (90)            | (325)           | (43)             | (19)            | (1)             | -            | -     |
| 1110000              | AC PR AMR EL PT SR 3035320  | HYDRO PLANT INTANGIBLES                  | CAGW (50)    | (2)              | (37)            | (11)             | -               | -               | -               | -                | -               | -               | -            | -     |
| 1110000              | AC PR AMR EL PT SR 3035322  | ACD#Call Center Automated Call Distribut | CN (773)     | (18)             | (233)           | (53)             | (57)            | (51)            | (381)           | (30)             | (6)             | -               | -            | -     |
| 1110000              | AC PR AMR EL PT SR 3035330  | OATT-OASIS INTERFACE                     | SO (629)     | (12)             | (148)           | (42)             | (94)            | (77)            | (294)           | (38)             | (17)            | (1)             | -            | -     |
| 1110000              | AC PR AMR EL PT SR 3316000  | STRUCTURES - LEASE IMPROVEMENTS          | CAGW (1,298) | (56)             | (948)           | (293)            | -               | -               | -               | -                | -               | -               | -            | -     |
| 1110000              | AC PR AMR EL PT SR 3901000  | LEASEHOLD IMPROVEMENTS-OFFICE STR        | CA (524)     | (524)            | -               | -                | -               | -               | -               | -                | -               | -               | -            | -     |
| 1110000              | AC PR AMR EL PT SR 3901000  | LEASEHOLD IMPROVEMENTS-OFFICE STR        | CAGW (150)   | (7)              | (109)           | (34)             | -               | -               | -               | -                | -               | -               | -            | -     |
| 1110000              | AC PR AMR EL PT SR 3901000  | LEASEHOLD IMPROVEMENTS-OFFICE STR        | CN (125)     | (3)              | (38)            | (9)              | (9)             | (8)             | (61)            | (5)              | (1)             | -               | -            | -     |
| 1110000              | AC PR AMR EL PT SR 3901000  | LEASEHOLD IMPROVEMENTS-OFFICE STR        | IDU (228)    | -                | -               | -                | -               | -               | -               | (228)            | -               | -               | -            | -     |
| 1110000              | AC PR AMR EL PT SR 3901000  | LEASEHOLD IMPROVEMENTS-OFFICE STR        | OR (4,590)   | -                | (4,590)         | -                | -               | -               | -               | -                | -               | -               | -            | -     |
| 1110000              | AC PR AMR EL PT SR 3901000  | LEASEHOLD IMPROVEMENTS-OFFICE STR        | SO (5,276)   | (104)            | (1,242)         | (353)            | (787)           | (648)           | (2,462)         | (321)            | (139)           | (7)             | -            | -     |
| 1110000              | AC PR AMR EL PT SR 3901000  | LEASEHOLD IMPROVEMENTS-OFFICE STR        | UT (15)      | -                | -               | -                | -               | -               | (15)            | -                | -               | -               | -            | -     |
| 1110000              | AC PR AMR EL PT SR 3901000  | LEASEHOLD IMPROVEMENTS-OFFICE STR        | WA (1,390)   | -                | -               | (1,390)          | -               | -               | -               | -                | -               | -               | -            | -     |
| 1110000              | AC PR AMR EL PT SR 3901000  | LEASEHOLD IMPROVEMENTS-OFFICE STR        | WYP (4,593)  | -                | -               | -                | (4,593)         | (4,593)         | -               | -                | -               | -               | -            | -     |
| 1110000              | AC PR AMR EL PT SR 3901000  | LEASEHOLD IMPROVEMENTS-OFFICE STR        | WYU (41)     | -                | -               | -                | (41)            | -               | -               | -                | (41)            | -               | -            | -     |
| <b>1110000 Total</b> |                             |  |              | <b>(551,421)</b> | <b>(13,712)</b> | <b>(185,997)</b> | <b>(52,860)</b> | <b>(66,687)</b> | <b>(56,324)</b> | <b>(204,640)</b> | <b>(27,017)</b> | <b>(10,363)</b> | <b>(507)</b> | -     |
| 1119000              | AC PR AMR EL PT SR-O 146209 | Other Intangible Assets-Non-Rec          | SO           | -                | -               | -                | -               | -               | -               | -                | -               | -               | -            | -     |
| <b>1119000 Total</b> |                             |  |              | -                | -               | -                | -               | -               | -               | -                | -               | -               | -            | -     |
| <b>Grand Total</b>   |                             |  |              | <b>(551,421)</b> | <b>(13,712)</b> | <b>(185,997)</b> | <b>(52,860)</b> | <b>(66,687)</b> | <b>(56,324)</b> | <b>(204,640)</b> | <b>(27,017)</b> | <b>(10,363)</b> | <b>(507)</b> | -     |





Deferred Income Tax Balance  
 Average of Monthly Averages Ending - December 2015  
 Allocation Method - Factor West Control Area  
 (Allocated in Thousands)

| Primary Account | Secondary Account        | Alloc                                    | Total   | Calif    | Oregon | Wash    | Wyoming | Utah    | Idaho   | FERC    | Other  |
|-----------------|--------------------------|--|---------|----------|--------|---------|---------|---------|---------|---------|--------|
| 1901000         | ACCUM DEF INC TAX 137205 | DTA 705.516 RL WA Def NPC - Current      | OTHER   | 46       | -      | -       | -       | -       | -       | -       | 46     |
| 1901000         | ACCUM DEF INC TAX 137213 | DTA 705.525 RL OR RECs in Rate - Current | OTHER   | 165      | -      | -       | -       | -       | -       | -       | 165    |
| 1901000         | ACCUM DEF INC TAX 137215 | DTA 705.523 RL WA RECs in Rate - Current | OTHER   | 0        | -      | -       | -       | -       | -       | -       | 0      |
| 1901000         | ACCUM DEF INC TAX 137221 | DTA 705.526 RL CA Solar Feed-in Tari - C | OTHER   | 462      | -      | -       | -       | -       | -       | -       | 462    |
| 1901000         | ACCUM DEF INC TAX 137224 | DTA 705.530 RL UT Solar Feed-in Tari - C | OTHER   | 4,247    | -      | -       | -       | -       | -       | -       | 4,247  |
| 1901000         | ACCUM DEF INC TAX 137228 | DTA 705.536 RL CA GHG RL - C             | OTHER   | 1,054    | -      | -       | -       | -       | -       | -       | 1,054  |
| 1901000         | ACCUM DEF INC TAX 137229 | DTA 705.537 RL Other Reg Liabilities - C | OTHER   | 442      | -      | -       | -       | -       | -       | -       | 442    |
| 1901000         | ACCUM DEF INC TAX 137231 | DTA 205.100 Coal Pile Inventory Adjust   | CAEE    | 578      | -      | -       | -       | 146     | 376     | 55      | 2      |
| 1901000         | ACCUM DEF INC TAX 137232 | DTA 415.700 RL - BPA Balancing Acct OR   | OTHER   | (0)      | -      | -       | -       | -       | -       | -       | (0)    |
| 1901000         | ACCUM DEF INC TAX 137235 | DTA 505.125 Accrued Royalties            | SE      | (6)      | (0)    | (2)     | (0)     | (1)     | (3)     | (0)     | (0)    |
| 1901000         | ACCUM DEF INC TAX 137241 | DTA 705.241 RL-Alt Rate Energy Prgm CA   | OTHER   | 136      | -      | -       | -       | -       | -       | -       | 136    |
| 1901000         | ACCUM DEF INC TAX 137300 | DTA 610.144 Reg Liability Current - DSM  | OTHER   | 335      | -      | -       | -       | -       | -       | -       | 335    |
| 1901000         | ACCUM DEF INC TAX 137402 | DTA NOL Carryforward State Current       | OTHER   | 13,327   | -      | -       | -       | -       | -       | -       | 13,327 |
| 1901000         | ACCUM DEF INC TAX 137404 | DTA 105.154 Section 383 capital loss CF  | OTHER   | 26       | -      | -       | -       | -       | -       | -       | 26     |
| 1901000         | ACCUM DEF INC TAX 137405 | DTA 505.025 PMI Fuel Cost Adjustment     | JBE     | 1,182    | 53     | 855     | 268     | 2       | 4       | 1       | 0      |
| 1901000         | ACCUM DEF INC TAX 137406 | DTA 205.200 M&S Inventory Write-off      | SE      | 763      | 11     | 187     | 59      | 128     | 329     | 48      | 1      |
| 1901000         | ACCUM DEF INC TAX 137408 | DTA 220.100 Bad Debts Allowance - Cash   | BADDEBT | 2,918    | 120    | 1,084   | 375     | 300     | 1,057   | (18)    | -      |
| 1901000         | ACCUM DEF INC TAX 137410 | DTA 505.100 Energy West Accrued Liab     | CAEE    | 315      | -      | -       | -       | 80      | 205     | 30      | 1      |
| 1901000         | ACCUM DEF INC TAX 137413 | DTA 505.160 CA PUC Fee                   | CA      | 6        | 6      | -       | -       | -       | -       | -       | -      |
| 1901000         | ACCUM DEF INC TAX 137414 | DTA 505.400 Accrued Bonus                | SO      | 495      | 10     | 117     | 33      | 74      | 231     | 30      | 1      |
| 1901000         | ACCUM DEF INC TAX 137415 | DTA 505.600 Accrued Vacation             | SO      | 11,160   | 220    | 2,626   | 746     | 1,665   | 5,209   | 679     | 15     |
| 1901000         | ACCUM DEF INC TAX 137417 | DTA 610.144 Reg Liability Current - DSM  | OTHER   | 421      | -      | -       | -       | -       | -       | -       | 421    |
| 1901000         | ACCUM DEF INC TAX 137418 | DTA 705.265 RL - OR Energy Conserv Chrg  | OR      | 741      | -      | 741     | -       | -       | -       | -       | -      |
| 1901000         | ACCUM DEF INC TAX 137426 | DTA 720.580 Accrued Severance            | SO      | 898      | 18     | 211     | 60      | 134     | 419     | 55      | 1      |
| 1901000         | ACCUM DEF INC TAX 137429 | DTA 910.245 Contra Rec from Joint Owners | SO      | 949      | 19     | 223     | 63      | 142     | 443     | 58      | 1      |
| 1901000         | ACCUM DEF INC TAX 137510 | DTL 415.815 Insurance Reserve - Current  | SO      | (16,539) | (326)  | (3,892) | (1,185) | (2,467) | (7,719) | (1,006) | (23)   |
| 1901000         | ACCUM DEF INC TAX 190101 | ADIT-AMORT OF DEBT DISC & EXP            | SNP     | (0)      | (0)    | (0)     | (0)     | (0)     | (0)     | (0)     | (0)    |
| 1901000         | ACCUM DEF INC TAX 190103 | ADIT-OBSOLETE MINE INVENTORY             | CAEE    | -        | -      | -       | -       | -       | -       | -       | -      |
| 1901000         | ACCUM DEF INC TAX 190105 | ADIT-DEFERRED COMP                       | SO      | (0)      | (0)    | (0)     | (0)     | (0)     | (0)     | (0)     | (0)    |
| 1901000         | ACCUM DEF INC TAX 190111 | ADIT-BAD DEBT                            | BADDEBT | 0        | 0      | 0       | 0       | 0       | 0       | 0       | 0      |
| 1901000         | ACCUM DEF INC TAX 190113 | "ADIT-SICK LEAVE, VACATION & PT"         | SO      | 0        | 0      | 0       | 0       | 0       | 0       | 0       | 0      |
| 1901000         | ACCUM DEF INC TAX 190115 | ADIT-INJURY & DAMAGES                    | SO      | -        | -      | -       | -       | -       | -       | -       | -      |
| 1901000         | ACCUM DEF INC TAX 190119 | ADIT-SERP UTILITY                        | SO      | 0        | 0      | 0       | 0       | 0       | 0       | 0       | 0      |
| 1901000         | ACCUM DEF INC TAX 190121 | CHOLLA/GE CONTRACT AMORT                 | CAGE    | (0)      | -      | -       | -       | (0)     | (0)     | (0)     | (0)    |
| 1901000         | ACCUM DEF INC TAX 190126 | TROJAN-ADDITIONAL DECOMMISSION           | TROJD   | 0        | 0      | 0       | 0       | -       | -       | -       | -      |
| 1901000         | ACCUM DEF INC TAX 190128 | ADIT-MISC. DEF TAX DEBITS                | SO      | -        | -      | -       | -       | -       | -       | -       | -      |
| 1901000         | ACCUM DEF INC TAX 190130 | ADIT-MISC. DEF REG. ASSET                | SO      | (0)      | (0)    | (0)     | (0)     | (0)     | (0)     | (0)     | (0)    |
| 1901000         | ACCUM DEF INC TAX 190134 | ADIT-NONCASH PENSION/BONUS/SEVER         | SO      | (0)      | (0)    | (0)     | (0)     | (0)     | (0)     | (0)     | (0)    |
| 1901000         | ACCUM DEF INC TAX 190135 | ADIT-NONCASH PENSION/BONUS/SEVER-ST      | SO      | -        | -      | -       | -       | -       | -       | -       | -      |
| 1901000         | ACCUM DEF INC TAX 190136 | ADIT-UTILITY ASSET WRITE DOWN            | CAEE    | 0        | -      | -       | -       | 0       | 0       | 0       | 0      |
| 1901000         | ACCUM DEF INC TAX 190138 | ADIT-MISC. ACCRUALS                      | SNP     | (0)      | (0)    | (0)     | (0)     | (0)     | (0)     | (0)     | (0)    |
| 1901000         | ACCUM DEF INC TAX 190148 | ADIT- BONUS LIABILITY                    | SO      | -        | -      | -       | -       | -       | -       | -       | -      |
| 1901000         | ACCUM DEF INC TAX 190152 | ADIT- GLENROCK 263A                      | CAEE    | (0)      | -      | -       | -       | (0)     | (0)     | (0)     | (0)    |
| 1901000         | ACCUM DEF INC TAX 190172 | SEC 174 R&E EXPEND                       | SO      | 0        | 0      | 0       | 0       | 0       | 0       | 0       | 0      |
| 1901000         | ACCUM DEF INC TAX 190173 | SEC 174 R&E EXPEND-STATE                 | SO      | -        | -      | -       | -       | -       | -       | -       | -      |
| 1901000         | ACCUM DEF INC TAX 190174 | ADIT-SEVERANCE                           | SO      | (0)      | (0)    | (0)     | (0)     | (0)     | (0)     | (0)     | (0)    |
| 1901000         | ACCUM DEF INC TAX 190176 | ADIT-UTAH RELOCATION-FED                 | SO      | -        | -      | -       | -       | -       | -       | -       | -      |
| 1901000         | ACCUM DEF INC TAX 190400 | PMI-VACATION/BONUS ADJ.                  | JBE     | 0        | 0      | 0       | 0       | 0       | 0       | 0       | 0      |
| 1901000         | ACCUM DEF INC TAX 190401 | PMI-RENT EXP (SAFE HARBOR LEASE)         | JBE     | (0)      | (0)    | (0)     | (0)     | (0)     | (0)     | (0)     | (0)    |
| 1901000         | ACCUM DEF INC TAX 190402 | PMI-SEC. 263A ADJ.                       | JBE     | (0)      | (0)    | (0)     | (0)     | (0)     | (0)     | (0)     | (0)    |
| 1901000         | ACCUM DEF INC TAX 190403 | PMI-RECL TRUST EARN-INTEREST             | JBE     | (0)      | (0)    | (0)     | (0)     | (0)     | (0)     | (0)     | (0)    |
| 1901000         | ACCUM DEF INC TAX 190404 | PMI-WY EXTRACTION TAXES                  | JBE     | 0        | 0      | 0       | 0       | 0       | 0       | 0       | 0      |
| 1901000         | ACCUM DEF INC TAX 190407 | PMI VACATION/BONUS ADJ-STATE             | JBE     | -        | -      | -       | -       | -       | -       | -       | -      |
| 1901000         | ACCUM DEF INC TAX 190410 | PMI-RECL TRUST EARN-INT STATE            | JBE     | -        | -      | -       | -       | -       | -       | -       | -      |
| 1901000         | ACCUM DEF INC TAX 190500 | CMC-ACCURED FINAL RECLAM.                | JBE     | 0        | 0      | 0       | 0       | 0       | 0       | 0       | 0      |
| 1901000         | ACCUM DEF INC TAX 190504 | CMC-AMORT. OVERBURDEN                    | JBE     | 0        | 0      | 0       | 0       | 0       | 0       | 0       | 0      |



Deferred Income Tax Balance  
 Average of Monthly Averages Ending - December 2015  
 Allocation Method - Factor West Control Area  
 (Allocated in Thousands)

| Primary Account | Secondary Account        | Alloc                                     | Total   | Calif  | Oregon | Wash  | Wyoming | Utah   | Idaho  | FERC  | Other |
|-----------------|--------------------------|---|---------|--------|--------|-------|---------|--------|--------|-------|-------|
| 1901000         | ACCUM DEF INC TAX 287210 | DTA 505.115 - Sales & Use Tax Audit Exp   | OTHER   | 4      | -      | -     | -       | -      | -      | -     | 4     |
| 1901000         | ACCUM DEF INC TAX 287211 | DTA 425.226 - Deferred Revenue Other      | OTHER   | 2      | -      | -     | -       | -      | -      | -     | 2     |
| 1901000         | ACCUM DEF INC TAX 287214 | DTA 910.245 - Contra Rac Joint Owners     | SO      | 80     | 2      | 19    | 5       | 12     | 37     | 5     | 0     |
| 1901000         | ACCUM DEF INC TAX 287216 | DTA 605.715 Trapper Mine Contract Oblig   | CAGE    | 271    | -      | -     | -       | 62     | 184    | 24    | 1     |
| 1901000         | ACCUM DEF INC TAX 287219 | DTA 715.810 Chehalis Mitigation Oblig     | CAGW    | 401    | 17     | 293   | 91      | -      | -      | -     | -     |
| 1901000         | ACCUM DEF INC TAX 287220 | DTA 720.560 Pension Liab UMWA Withdraw    | CAEE    | 42,004 | -      | -     | -       | 10,616 | 27,319 | 3,958 | 111   |
| 1901000         | ACCUM DEF INC TAX 287225 | DTA 605.103 ARO/Reg Diff - Trojan - WA    | WA      | (103)  | -      | -     | (103)   | -      | -      | -     | -     |
| 1901000         | ACCUM DEF INC TAX 287227 | DTA 705.531 RL UT Solar Feed-in Tar - NC  | OTHER   | 219    | -      | -     | -       | -      | -      | -     | 219   |
| 1901000         | ACCUM DEF INC TAX 287229 | DTA 705.527 RL CA Solar Feed-in Tar - NC  | OTHER   | 24     | -      | -     | -       | -      | -      | -     | 24    |
| 1901000         | ACCUM DEF INC TAX 287230 | DTA 705.521 RL WY Def NPC - Noncurrent    | OTHER   | 8      | -      | -     | -       | -      | -      | -     | 8     |
| 1901000         | ACCUM DEF INC TAX 287231 | DTA 705.519 RL WA Def NPC - Noncurrent    | OTHER   | 2      | -      | -     | -       | -      | -      | -     | 2     |
| 1901000         | ACCUM DEF INC TAX 287233 | DTA 705.515 RL OR Def NPC - Noncurrent    | OTHER   | 3,284  | -      | -     | -       | -      | -      | -     | 3,284 |
| 1901000         | ACCUM DEF INC TAX 287237 | DTA 705.755 RL-NONCURRENT RECLASS-OTHER   | OTHER   | 8      | -      | -     | -       | -      | -      | -     | 8     |
| 1901000         | ACCUM DEF INC TAX 287238 | DTA 705.420 RL - CA GHG Allowance Rev     | OTHER   | (211)  | -      | -     | -       | -      | -      | -     | (211) |
| 1901000         | ACCUM DEF INC TAX 287239 | DTA 705.600 RL - OR 2012 GRC Giveback     | OTHER   | (7)    | -      | -     | -       | -      | -      | -     | (7)   |
| 1901000         | ACCUM DEF INC TAX 287240 | DTA 605.301 Environmental Liab- Reg       | SO      | 8,525  | 168    | 2,006 | 570     | 1,272  | 3,979  | 519   | 12    |
| 1901000         | ACCUM DEF INC TAX 287253 | DTA 705.400 Reg Lia - OR Inj & Dam Reser  | OR      | 1,412  | -      | 1,412 | -       | -      | -      | -     | -     |
| 1901000         | ACCUM DEF INC TAX 287255 | DTA 705.451 Reg Lia - OR Property Ins Re  | OR      | 821    | -      | 821   | -       | -      | -      | -     | -     |
| 1901000         | ACCUM DEF INC TAX 287257 | DTA 705.453 Reg Lia - ID Property Ins Re  | IDU     | 166    | -      | -     | -       | -      | -      | 166   | -     |
| 1901000         | ACCUM DEF INC TAX 287258 | DTA 705.454 Reg Lia - UT Property Ins Re  | UT      | 1,501  | -      | -     | -       | 1,501  | -      | -     | -     |
| 1901000         | ACCUM DEF INC TAX 287274 | DTA 705.261 Reg Liab-Sale of RECs-OR      | OTHER   | 3      | -      | -     | -       | -      | -      | -     | 3     |
| 1901000         | ACCUM DEF INC TAX 287281 | DTA - CA AMT CREDIT                       | OTHER   | 321    | -      | -     | -       | -      | -      | -     | 321   |
| 1901000         | ACCUM DEF INC TAX 287298 | DTA 205.210 ERC Impairment Reserve        | CAEE    | 774    | -      | -     | -       | 196    | 504    | 73    | 2     |
| 1901000         | ACCUM DEF INC TAX 287299 | DTA 705.265 Reg Liab-OR Energy Conservat  | OTHER   | 37     | -      | -     | -       | -      | -      | -     | 37    |
| 1901000         | ACCUM DEF INC TAX 287304 | DTA 610.146 OR REG ASSET/LIAB CONS        | OR      | (168)  | -      | (168) | -       | -      | -      | -     | -     |
| 1901000         | ACCUM DEF INC TAX 287309 | DTA 705.200 Oregon Gain on Sale-Halsey    | OTHER   | 6      | -      | -     | -       | -      | -      | -     | 6     |
| 1901000         | ACCUM DEF INC TAX 287323 | DTA 505.400 Bonus Liab. Elec.-Cash Basis  | SO      | 0      | 0      | 0     | 0       | 0      | 0      | 0     | 0     |
| 1901000         | ACCUM DEF INC TAX 287324 | DTA 720.200 Deferred Comp. Accrual - Cas  | SO      | 3,500  | 69     | 824   | 234     | 522    | 1,634  | 213   | 5     |
| 1901000         | ACCUM DEF INC TAX 287326 | DTA 720.500 Severance Accrual - Cash Ba   | SO      | 18     | 0      | 4     | 1       | 3      | 9      | 1     | 0     |
| 1901000         | ACCUM DEF INC TAX 287327 | DTA 720.300 Pension/Retirement Accrual -  | SO      | 863    | 17     | 203   | 58      | 129    | 403    | 53    | 1     |
| 1901000         | ACCUM DEF INC TAX 287332 | DTA 505.600 Vacation Accrual-Cash Basis   | SO      | 415    | 8      | 98    | 28      | 62     | 193    | 25    | 1     |
| 1901000         | ACCUM DEF INC TAX 287337 | DTA 715.105 MCI F.O.G. WIRE LEASE         | SG      | 397    | 6      | 101   | 32      | 60     | 174    | 23    | 1     |
| 1901000         | ACCUM DEF INC TAX 287338 | DTA415.110 Def Reg Asset-Transmission Sr  | SG      | 422    | 6      | 107   | 34      | 64     | 184    | 24    | 1     |
| 1901000         | ACCUM DEF INC TAX 287340 | DTA 220.100 Bad Debts Allowance - Cash B  | BADDEBT | 123    | 5      | 46    | 16      | 13     | 45     | (1)   | -     |
| 1901000         | ACCUM DEF INC TAX 287341 | DTA 910.530 Injuries & Damages Accrual -  | SO      | 23,176 | 457    | 5,454 | 1,549   | 3,457  | 10,817 | 1,410 | 32    |
| 1901000         | ACCUM DEF INC TAX 287343 | DTA 415.120 Def Reg Asset-Foote Creek Co  | CAGE    | 0      | -      | -     | -       | 0      | 0      | 0     | 0     |
| 1901000         | ACCUM DEF INC TAX 287344 | DTA 715.800 Redding Contract - Prepaid    | CAGW    | 104    | 5      | 76    | 24      | -      | -      | -     | -     |
| 1901000         | ACCUM DEF INC TAX 287349 | DTA 505.100 Trail Mountain Accrued Liabi  | CAEE    | 10     | -      | -     | -       | 3      | 7      | 1     | 0     |
| 1901000         | ACCUM DEF INC TAX 287357 | DTA 715.350 OTHER ENVIRONMENTAL LIABILITY | SO      | 35     | 1      | 8     | 2       | 5      | 16     | 2     | 0     |
| 1901000         | ACCUM DEF INC TAX 287370 | DTA 425.215 Unearned Joint Use Pole Cont  | SNPD    | 1,036  | 37     | 273   | 66      | 114    | 496    | 50    | -     |
| 1901000         | ACCUM DEF INC TAX 287371 | DTA 930.100 Oregon BETC Credits           | SG      | 2,072  | 31     | 528   | 168     | 316    | 907    | 120   | 4     |
| 1901000         | ACCUM DEF INC TAX 287415 | DTA 205.200 M&S INV                       | SNPD    | 46     | 2      | 12    | 3       | 5      | 22     | 2     | -     |
| 1901000         | ACCUM DEF INC TAX 287417 | DTA 605.710 REVERSE                       | OTHER   | 5,481  | -      | -     | -       | -      | -      | -     | 5,481 |
| 1901000         | ACCUM DEF INC TAX 287430 | DTA 505.125 Accrued Royalties             | CAEE    | 27     | -      | -     | -       | 7      | 17     | 3     | 0     |
| 1901000         | ACCUM DEF INC TAX 287441 | DTA 605.100 Trojan Decom Cost-Regulatory  | TROJD   | 2,107  | 92     | 1,538 | 477     | -      | -      | -     | -     |
| 1901000         | ACCUM DEF INC TAX 287442 | DTA 610.135 SB 1149 Costs                 | OTHER   | 263    | -      | -     | -       | -      | -      | -     | 263   |
| 1901000         | ACCUM DEF INC TAX 287453 | DTA 610.143 WA PRGRM                      | OTHER   | 26     | -      | -     | -       | -      | -      | -     | 26    |
| 1901000         | ACCUM DEF INC TAX 287473 | DTA 705.270 Reg Liab                      | OTHER   | 47     | -      | -     | -       | -      | -      | -     | 47    |
| 1901000         | ACCUM DEF INC TAX 287474 | DTA 705.271 Reg Liab                      | OTHER   | 3      | -      | -     | -       | -      | -      | -     | 3     |
| 1901000         | ACCUM DEF INC TAX 287475 | DTA 705.272 Reg Liab                      | OTHER   | 3      | -      | -     | -       | -      | -      | -     | 3     |
| 1901000         | ACCUM DEF INC TAX 287476 | DTA 705.273 Reg Liab                      | OTHER   | 73     | -      | -     | -       | -      | -      | -     | 73    |
| 1901000         | ACCUM DEF INC TAX 287477 | DTA 705.274 Reg Liab                      | OTHER   | 2      | -      | -     | -       | -      | -      | -     | 2     |
| 1901000         | ACCUM DEF INC TAX 287478 | DTA 705.275 Reg Liab                      | OTHER   | 8      | -      | -     | -       | -      | -      | -     | 8     |
| 1901000         | ACCUM DEF INC TAX 287479 | DTA 105.221 Saf Har                       | CAGE    | 0      | -      | -     | -       | 0      | 0      | 0     | 0     |
| 1901000         | ACCUM DEF INC TAX 287482 | DTA 205.025 PMI Fuel Cost Adjustment      | JBE     | 48     | 2      | 34    | 11      | 0      | 0      | 0     | 0     |
| 1901000         | ACCUM DEF INC TAX 287486 | DTA 415.926 RL-Depreciation Decrease-OR   | OR      | 517    | -      | 517   | -       | -      | -      | -     | -     |



Deferred Income Tax Balance  
 Average of Monthly Averages Ending - December 2015  
 Allocation Method - Factor West Control Area  
 (Allocated in Thousands)

| Primary Account      | Secondary Account         | Alloc                                    | Total  | Calif          | Oregon       | Wash           | Wyoming        | Utah          | Idaho         | FERC         | Other      |               |
|----------------------|---------------------------|--|--------|----------------|--------------|----------------|----------------|---------------|---------------|--------------|------------|---------------|
| 1901000              | ACCUM DEF INC TAX 287487  | DTA 415.927 RL-Depreciation Decrease-WA  | WA     | 239            | -            | -              | 239            | -             | -             | -            | -          |               |
| 1901000              | ACCUM DEF INC TAX 287489  | DTA 910.515 Deseret Settlement Rec       | SO     | 187            | 4            | 44             | 13             | 28            | 87            | 11           | 0          |               |
| 1901000              | ACCUM DEF INC TAX 287491  | DTA - BEIC CREDIT CARRYFORWARD           | SG     | 5,176          | 78           | 1,318          | 418            | 788           | 2,264         | 299          | 9          |               |
| 1901000              | ACCUM DEF INC TAX 287970  | DTL 415.815 Insurance Rec Accruals       | SO     | (431)          | (8)          | (101)          | (29)           | (64)          | (201)         | (26)         | (1)        |               |
| 1901000              | ACCUM DEF INC TAX 287302  | DTA-610.114 PMI EHTF 04-06 PRE STRIPPING | JBE    | 386            | 17           | 279            | 88             | 1             | 1             | 0            | 0          |               |
| 1901000              | ACCUM DEF INC TAX 287499  | DTA - PMI Def Tax                        | JBE    | 4,319          | 192          | 3,122          | 980            | 6             | 16            | 2            | 0          |               |
| 1901000              | ACCUM DEF INC TAX 287681  | DTL 920.110 BRIDGER EXTRACTION TAXES PAY | JBE    | 3,048          | 135          | 2,204          | 692            | 4             | 11            | 2            | 0          |               |
| 1901000              | ACCUM DEF INC TAX 287706  | DTL 610.100 COAL MINE DEVT PMI           | JBE    | (234)          | (10)         | (169)          | (53)           | (0)           | (1)           | (0)          | (0)        |               |
| 1901000              | ACCUM DEF INC TAX 287720  | DTL 610.100 PMI DEVT COST AMORT          | JBE    | (1,542)        | (68)         | (1,115)        | (350)          | (2)           | (6)           | (1)          | (0)        |               |
| 1901000              | ACCUM DEF INC TAX 287722  | DTL 505.510 PMI VAC ACCRUAL              | JBE    | 322            | 14           | 232            | 73             | 0             | 1             | 0            | 0          |               |
| 1901000              | ACCUM DEF INC TAX 287723  | DTL 205.411 PMI SEC. 263A                | JBE    | (44)           | (2)          | (32)           | (10)           | (0)           | (0)           | (0)          | (0)        |               |
| 1901000              | ACCUM DEF INC TAX 287726  | DTL PMI PP&E                             | JBE    | (34,938)       | (1,552)      | (25,260)       | (7,927)        | (50)          | (129)         | (19)         | (1)        |               |
| 1901000              | ACCUM DEF INC TAX 287735  | DTL 910.995 PMI COST DEPLETION           | JBE    | (2,037)        | (90)         | (1,473)        | (462)          | (3)           | (8)           | (1)          | (0)        |               |
| 2831000              | AC DEF IN TX UTIL 287990  | DTL - PMI Def Tax                        | JBE    | (4,319)        | (192)        | (3,122)        | (980)          | (6)           | (16)          | (2)          | (0)        |               |
| <b>1901000 Total</b> |                           |  |        | <b>94,466</b>  | <b>(428)</b> | <b>(7,713)</b> | <b>(3,546)</b> | <b>17,820</b> | <b>51,021</b> | <b>6,867</b> | <b>177</b> | <b>30,267</b> |
| 1901090              | FAS109 DEF TAX ASS 287374 | DTA 100.105 FAS 109 Deferred Tax Liabili | WA     | 15             | -            | -              | 15             | -             | -             | -            | -          |               |
| <b>1901090 Total</b> |                           |  |        | <b>15</b>      | <b>-</b>     | <b>-</b>       | <b>15</b>      | <b>-</b>      | <b>-</b>      | <b>-</b>     | <b>-</b>   |               |
| 2811000              | AC DEF TAX-ACCL AM 287960 | DTL 105.128 Accel Depr Pollution Cntrl F | SG     | 0              | 0            | 0              | 0              | 0             | 0             | 0            | 0          |               |
| <b>2811000 Total</b> |                           |  |        | <b>0</b>       | <b>0</b>     | <b>0</b>       | <b>0</b>       | <b>0</b>      | <b>0</b>      | <b>0</b>     | <b>0</b>   |               |
| 2820000              | AC DEF INCTX-PROPT 287704 | DTL 105.143/165 Basis Diff - Intangibles | SO     | (1,375)        | (27)         | (324)          | (92)           | (205)         | (642)         | (84)         | (2)        |               |
| <b>2820000 Total</b> |                           |  |        | <b>(1,375)</b> | <b>(27)</b>  | <b>(324)</b>   | <b>(92)</b>    | <b>(205)</b>  | <b>(642)</b>  | <b>(84)</b>  | <b>(2)</b> |               |
| 2821000              | AC DEF TAX-UTILITY 287001 | ADIT - DEVELOPMENT 30% AMORT             | SE     | (0)            | (0)          | (0)            | (0)            | (0)           | (0)           | (0)          | (0)        |               |
| 2821000              | AC DEF TAX-UTILITY 287007 | ACCUM DEFERRED INC TAX - ADRLF           | DITBAL | (0)            | (0)          | (0)            | (0)            | (0)           | (0)           | (0)          | (0)        |               |
| 2821000              | AC DEF TAX-UTILITY 287008 | ADIT - FEDERAL - PROPERTY, PLANT & EQUIP | SG     | 0              | 0            | 0              | 0              | 0             | 0             | 0            | 0          |               |
| 2821000              | AC DEF TAX-UTILITY 287011 | ACCUM DEFERRED INC TAX - METHD           | DITBAL | 0              | 0            | 0              | 0              | 0             | 0             | 0            | 0          |               |
| 2821000              | AC DEF TAX-UTILITY 287026 | CHOLLA TAX BENEFITS AMORT                | CAGE   | 0              | -            | -              | -              | 0             | 0             | 0            | 0          |               |
| 2821000              | AC DEF TAX-UTILITY 287029 | CHOLLA CONTRACT DISCOUNT AMORT           | CAGE   | (0)            | -            | -              | (0)            | (0)           | (0)           | (0)          | -          |               |
| 2821000              | AC DEF TAX-UTILITY 287031 | PMI - DEPRECIATION (TAX)                 | JBE    | -              | -            | -              | -              | -             | -             | -            | -          |               |
| 2821000              | AC DEF TAX-UTILITY 287032 | PMI - DEPRECIATION (BOOK)                | JBE    | 0              | 0            | 0              | 0              | 0             | 0             | 0            | 0          |               |
| 2821000              | AC DEF TAX-UTILITY 287221 | DTA 415.933 RL Contra-Carbon Decomm-ID   | IDU    | (458)          | -            | -              | -              | -             | -             | (458)        | -          |               |
| 2821000              | AC DEF TAX-UTILITY 287222 | DTA 415.934 RL Contra-Carbon Decomm-UT   | UT     | (3,279)        | -            | -              | -              | -             | (3,279)       | -            | -          |               |
| 2821000              | AC DEF TAX-UTILITY 287223 | DTA 415.935 RL Contra-Carbon Decomm-WY   | WYP    | (1,074)        | -            | -              | (1,074)        | -             | -             | -            | -          |               |
| 2821000              | AC DEF TAX-UTILITY 287301 | DTA 105.471 UT Klamath Relicensing       | OTHER  | 13,399         | -            | -              | -              | -             | -             | -            | 13,399     |               |
| 2821000              | AC DEF TAX-UTILITY 287599 | DTL 105.160 1031 Exch Normalization Adj  | SG     | (0)            | (0)          | (0)            | (0)            | (0)           | (0)           | (0)          | (0)        |               |
| 2821000              | AC DEF TAX-UTILITY 287605 | DTL PP&E Powertax                        | DITBAL | (0)            | (0)          | (0)            | (0)            | (0)           | (0)           | (0)          | (0)        |               |
| 2821000              | AC DEF TAX-UTILITY 287605 | DTL PP&E Powertax                        | CA     | (90,660)       | (90,660)     | -              | -              | -             | -             | -            | -          |               |
| 2821000              | AC DEF TAX-UTILITY 287605 | DTL PP&E Powertax                        | CAEE   | (97)           | -            | -              | (25)           | (63)          | (9)           | (0)          | -          |               |
| 2821000              | AC DEF TAX-UTILITY 287605 | DTL PP&E Powertax                        | CAGW   | (127)          | (6)          | (93)           | (29)           | -             | -             | -            | -          |               |
| 2821000              | AC DEF TAX-UTILITY 287605 | DTL PP&E Powertax                        | CIAC   | 79             | 3            | 21             | 5              | 9             | 38            | 4            | -          |               |
| 2821000              | AC DEF TAX-UTILITY 287605 | DTL PP&E Powertax                        | IDU    | (235,622)      | -            | -              | -              | -             | (235,622)     | -            | -          |               |
| 2821000              | AC DEF TAX-UTILITY 287605 | DTL PP&E Powertax                        | JBG    | 6              | 0            | 4              | 1              | 0             | 0             | 0            | 0          |               |
| 2821000              | AC DEF TAX-UTILITY 287605 | DTL PP&E Powertax                        | OR     | (1,113,344)    | -            | (1,113,344)    | -              | -             | -             | -            | -          |               |
| 2821000              | AC DEF TAX-UTILITY 287605 | DTL PP&E Powertax                        | OTHER  | (83,367)       | -            | -              | -              | -             | -             | -            | (83,367)   |               |
| 2821000              | AC DEF TAX-UTILITY 287605 | DTL PP&E Powertax                        | SG     | 11,606         | 176          | 2,956          | 938            | 1,767         | 5,077         | 671          | 20         |               |
| 2821000              | AC DEF TAX-UTILITY 287605 | DTL PP&E Powertax                        | SNP    | 4,029          | 69           | 843            | 242            | 626           | 1,990         | 253          | 6          |               |
| 2821000              | AC DEF TAX-UTILITY 287605 | DTL PP&E Powertax                        | SNPD   | 72             | 3            | 19             | 5              | 8             | 34            | 3            | -          |               |
| 2821000              | AC DEF TAX-UTILITY 287605 | DTL PP&E Powertax                        | SO     | (33)           | (1)          | (8)            | (2)            | (5)           | (16)          | (2)          | (0)        |               |
| 2821000              | AC DEF TAX-UTILITY 287605 | DTL PP&E Powertax                        | UT     | (1,831,345)    | -            | -              | -              | -             | (1,831,345)   | -            | -          |               |
| 2821000              | AC DEF TAX-UTILITY 287605 | DTL PP&E Powertax                        | WA     | (239,784)      | -            | -              | (239,784)      | -             | -             | -            | -          |               |
| 2821000              | AC DEF TAX-UTILITY 287605 | DTL PP&E Powertax                        | WYP    | (590,322)      | -            | -              | -              | (590,322)     | -             | -            | -          |               |
| 2821000              | AC DEF TAX-UTILITY 287608 | DTL Safe Harbor Lease Cholla             | CAGE   | (3,020)        | -            | -              | -              | (690)         | (2,051)       | (271)        | (8)        |               |
| 2821000              | AC DEF TAX-UTILITY 287740 | DTL 110.200 TAX PERCENTAGE DEPLETION     | CAEE   | (810)          | -            | -              | -              | (205)         | (527)         | (76)         | (2)        |               |
| 2821000              | AC DEF TAX-UTILITY 287753 | DTL 110.100 BOOK DEPLETION               | CAEE   | (3,928)        | -            | -              | -              | (993)         | (2,555)       | (370)        | (10)       |               |
| 2821000              | AC DEF TAX-UTILITY 287766 | DTL 610.100N Amort                       | SO     | 187            | 4            | 44             | 12             | 28            | 87            | 11           | 0          |               |
| 2821000              | AC DEF TAX-UTILITY 287771 | DTL 110.205 SRC tax depletion            | CAEE   | 289            | -            | -              | -              | 73            | 188           | 27           | 1          |               |





Deferred Income Tax Balance  
 Average of Monthly Averages Ending - December 2015  
 Allocation Method - Factor West Control Area  
 (Allocated in Thousands)

| Primary Account      | Secondary Account  |        | Alloc.                                   | Total     | Calif              | Oregon          | Wash               | Wyoming          | Utah             | Idaho              | FERC             | Other    |                 |
|----------------------|--------------------|--------|--|-----------|--------------------|-----------------|--------------------|------------------|------------------|--------------------|------------------|----------|-----------------|
| 2821000              | AC DEF TAX-UTILITY | 287928 | DTL 425.310 Hydro Reticensing Obligation | OTHER     | (7,989)            | -               | -                  | -                | -                | -                  | -                | (7,989)  |                 |
| <b>2821000 Total</b> |                    |        |  |           | <b>(4,175,595)</b> | <b>(90,413)</b> | <b>(1,109,558)</b> | <b>(238,611)</b> | <b>(590,802)</b> | <b>(1,832,422)</b> | <b>(235,838)</b> | <b>6</b> | <b>(77,957)</b> |
| 2831000              | AC DEF IN TX UTIL  | 137200 | DTL 430.117 Reg Asset Current - DSM      | OTHER     | (7,198)            | -               | -                  | -                | -                | -                  | -                | (7,198)  |                 |
| 2831000              | AC DEF IN TX UTIL  | 137201 | DTL 415.869 RA CA Def NPC - Current      | OTHER     | (1,671)            | -               | -                  | -                | -                | -                  | -                | (1,671)  |                 |
| 2831000              | AC DEF IN TX UTIL  | 137230 | DTL 425.104 RA-OR Asset Sale Gain GB-C   | OTHER     | (23)               | -               | -                  | -                | -                | -                  | -                | (23)     |                 |
| 2831000              | AC DEF IN TX UTIL  | 137302 | DTL 415.886 RA ID Def NPC - Current      | OTHER     | (7,306)            | -               | -                  | -                | -                | -                  | -                | (7,306)  |                 |
| 2831000              | AC DEF IN TX UTIL  | 137304 | DTL 415.888 RA UT Def NPC - Current      | OTHER     | (13,139)           | -               | -                  | -                | -                | -                  | -                | (13,139) |                 |
| 2831000              | AC DEF IN TX UTIL  | 137306 | DTL 415.901 RA WY Def NPC - Current      | OTHER     | (6,033)            | -               | -                  | -                | -                | -                  | -                | (6,033)  |                 |
| 2831000              | AC DEF IN TX UTIL  | 137314 | DTL 415.902 RA UT RECs in Rate - Current | OTHER     | (2,914)            | -               | -                  | -                | -                | -                  | -                | (2,914)  |                 |
| 2831000              | AC DEF IN TX UTIL  | 137315 | DTL 415.903 RA WA RECs in Rate - Current | OTHER     | (861)              | -               | -                  | -                | -                | -                  | -                | (861)    |                 |
| 2831000              | AC DEF IN TX UTIL  | 137316 | DTL 415.904 RA WY RECs in Rate - Current | OTHER     | (377)              | -               | -                  | -                | -                | -                  | -                | (377)    |                 |
| 2831000              | AC DEF IN TX UTIL  | 137323 | DTL 415.908 RA OR Solar Feed-in Tari - C | OTHER     | (1,382)            | -               | -                  | -                | -                | -                  | -                | (1,382)  |                 |
| 2831000              | AC DEF IN TX UTIL  | 137328 | DTL 425.102 RA CA GHG Reg Assets - C     | OTHER     | (1,288)            | -               | -                  | -                | -                | -                  | -                | (1,288)  |                 |
| 2831000              | AC DEF IN TX UTIL  | 137329 | DTL 425.103 RA Other Reg Assets - C      | OTHER     | (1,001)            | -               | -                  | -                | -                | -                  | -                | (1,001)  |                 |
| 2831000              | AC DEF IN TX UTIL  | 137331 | DTL 205.100 Coal Pile Inventory Adjust   | CAEE      | (783)              | -               | -                  | (198)            | (509)            | (74)               | (2)              | -        |                 |
| 2831000              | AC DEF IN TX UTIL  | 137335 | DTL 505.125 Accrued Royalties            | SE        | 4                  | 0               | 1                  | 0                | 1                | 2                  | 0                | 0        |                 |
| 2831000              | AC DEF IN TX UTIL  | 137341 | DTL 205.240 RA-Alt Rate Energy Prgm CA   | OTHER     | (20)               | -               | -                  | -                | -                | -                  | -                | (20)     |                 |
| 2831000              | AC DEF IN TX UTIL  | 137500 | DTL 210.100 Prepaid Reg Fees - OR PUC    | OR        | (716)              | -               | (716)              | -                | -                | -                  | -                | -        |                 |
| 2831000              | AC DEF IN TX UTIL  | 137501 | DTL 210.120 Prepaid Reg Fees - UT PSC    | UT        | (1,072)            | -               | -                  | -                | (1,072)          | -                  | -                | -        |                 |
| 2831000              | AC DEF IN TX UTIL  | 137502 | DTL 210.130 Prepaid Reg Fees - ID PUC    | IDU       | (94)               | -               | -                  | -                | -                | (94)               | -                | -        |                 |
| 2831000              | AC DEF IN TX UTIL  | 137503 | DTL 210.140 Prepaid Reg Fees - WY PSC    | WYP       | (54)               | -               | -                  | (54)             | -                | -                  | -                | -        |                 |
| 2831000              | AC DEF IN TX UTIL  | 137504 | DTL 210.180 Prepaid Membership Fees      | SO        | (1,630)            | (32)            | (384)              | (109)            | (243)            | (761)              | (99)             | (2)      |                 |
| 2831000              | AC DEF IN TX UTIL  | 137505 | DTL 210.200 Prepaid Property Taxes       | GPS       | (8,034)            | (158)           | (1,891)            | (537)            | (1,198)          | (3,750)            | (489)            | (11)     |                 |
| 2831000              | AC DEF IN TX UTIL  | 137507 | DTL 210.185 Ppd Aircraft Maintenance     | SG        | (4)                | (0)             | (1)                | (0)              | (1)              | (2)                | (0)              | (0)      |                 |
| 2831000              | AC DEF IN TX UTIL  | 137509 | DTL 415.585 RA OR Sch 203 BlackCapSolar  | OTHER     | (1)                | -               | -                  | -                | -                | -                  | -                | (1)      |                 |
| 2831000              | AC DEF IN TX UTIL  | 137511 | DTL 210.190 Prepaid Water Rights         | SG        | (266)              | (4)             | (68)               | (21)             | (40)             | (116)              | (15)             | (0)      |                 |
| 2831000              | AC DEF IN TX UTIL  | 137512 | DTL 320.291 Prepaid IBEW 57 PensionCont  | OTHER     | (1,084)            | -               | -                  | -                | -                | -                  | -                | (1,084)  |                 |
| 2831000              | AC DEF IN TX UTIL  | 137513 | DTL 210.195 Prepaid Surety Bond Costs    | SO        | (78)               | (2)             | (18)               | (5)              | (12)             | (36)               | (5)              | (0)      |                 |
| 2831000              | AC DEF IN TX UTIL  | 287501 | ADIT MISC. CONTRACTS/DEPOSITS            | SG        | (0)                | (0)             | (0)                | (0)              | (0)              | (0)                | (0)              | (0)      |                 |
| 2831000              | AC DEF IN TX UTIL  | 287503 | ADIT MISC. DEF. CREDITS                  | SO        | (0)                | (0)             | (0)                | (0)              | (0)              | (0)                | (0)              | (0)      |                 |
| 2831000              | AC DEF IN TX UTIL  | 287504 | ADIT OTHER M-1 LINE 8 DIFFS - STATE      | SO        | -                  | -               | -                  | -                | -                | -                  | -                | -        |                 |
| 2831000              | AC DEF IN TX UTIL  | 287507 | ACCUM DIT - FAS106                       | ACCUM DIT | (0)                | (0)             | (0)                | (0)              | (0)              | (0)                | (0)              | (0)      |                 |
| 2831000              | AC DEF IN TX UTIL  | 287509 | ADIT REGULATORY ASSET 186.2 - FED        | SO        | 0                  | 0               | 0                  | 0                | 0                | 0                  | 0                | 0        |                 |
| 2831000              | AC DEF IN TX UTIL  | 287511 | ACCUM DIT - COAL PILE INVENTORY          | CA        | (618)              | (618)           | -                  | -                | -                | -                  | -                | -        |                 |
| 2831000              | AC DEF IN TX UTIL  | 287514 | ACCUM DIT - COAL PILE INVENTORY          | CAEE      | 618                | -               | -                  | 156              | 402              | 58                 | 2                | -        |                 |
| 2831000              | AC DEF IN TX UTIL  | 287514 | ACCUM DIT - CAL & OREGON PROP TAX-STATE  | GPS       | -                  | -               | -                  | -                | -                | -                  | -                | -        |                 |
| 2831000              | AC DEF IN TX UTIL  | 287515 | DIT - POST MERGER DEBT LOST              | SNP       | 0                  | 0               | 0                  | 0                | 0                | 0                  | 0                | 0        |                 |
| 2831000              | AC DEF IN TX UTIL  | 287521 | ACCUM DIT - WEATHERIZATION               | SO        | (0)                | (0)             | (0)                | (0)              | (0)              | (0)                | (0)              | (0)      |                 |
| 2831000              | AC DEF IN TX UTIL  | 287525 | ADIT - PREPAID TAXES                     | GPS       | (0)                | (0)             | (0)                | (0)              | (0)              | (0)                | (0)              | (0)      |                 |
| 2831000              | AC DEF IN TX UTIL  | 287527 | ADIT - TRUST INC + EXP                   | SE        | (0)                | (0)             | (0)                | (0)              | (0)              | (0)                | (0)              | (0)      |                 |
| 2831000              | AC DEF IN TX UTIL  | 287531 | ADIT - ENVIRONMENTAL CLEANUP             | SG        | 0                  | 0               | 0                  | 0                | 0                | 0                  | 0                | 0        |                 |
| 2831000              | AC DEF IN TX UTIL  | 287533 | ADIT - EXTRACTION TAX                    | SE        | 0                  | 0               | 0                  | 0                | 0                | 0                  | 0                | 0        |                 |
| 2831000              | AC DEF IN TX UTIL  | 287534 | ADIT - EXTRACTION TAX - STATE            | SE        | 0                  | 0               | 0                  | 0                | 0                | 0                  | 0                | 0        |                 |
| 2831000              | AC DEF IN TX UTIL  | 287545 | ADIT - POLLUTION CONTROL                 | SNP       | (0)                | (0)             | (0)                | (0)              | (0)              | (0)                | (0)              | (0)      |                 |
| 2831000              | AC DEF IN TX UTIL  | 287549 | R&E - 65JP-SAP WRITE-OFF                 | SO        | (0)                | (0)             | (0)                | (0)              | (0)              | (0)                | (0)              | (0)      |                 |
| 2831000              | AC DEF IN TX UTIL  | 287552 | PMI - MISC                               | JBE       | (0)                | (0)             | (0)                | (0)              | (0)              | (0)                | (0)              | (0)      |                 |
| 2831000              | AC DEF IN TX UTIL  | 287560 | GCC - BONUS LIABILITY                    | CAEE      | -                  | -               | -                  | -                | -                | -                  | -                | -        |                 |
| 2831000              | AC DEF IN TX UTIL  | 287570 | DTL 415.701 CA Deferred Intervenor Fundi | CA        | (15)               | (15)            | -                  | -                | -                | -                  | -                | -        |                 |
| 2831000              | AC DEF IN TX UTIL  | 287571 | DTL 415.702 Reg Asset-Lake Side Liq. Dam | WYU       | (335)              | -               | -                  | (335)            | -                | -                  | -                | -        |                 |
| 2831000              | AC DEF IN TX UTIL  | 287576 | DTL 430.110 REG ASSET RECLASS            | OTHER     | 6,773              | -               | -                  | -                | -                | -                  | -                | 6,773    |                 |
| 2831000              | AC DEF IN TX UTIL  | 287577 | DTL 415.820 Contra Pensn Reg Asset MMT & | OR        | 1,348              | -               | 1,348              | -                | -                | -                  | -                | -        |                 |
| 2831000              | AC DEF IN TX UTIL  | 287579 | DTL 415.822 Reg Asset - Pension MMT UT   | UT        | (269)              | -               | -                  | -                | (269)            | -                  | -                | -        |                 |
| 2831000              | AC DEF IN TX UTIL  | 287581 | DTL 415.824 Contra Pensn Reg Asset MMT & | CA        | 122                | 122             | -                  | -                | -                | -                  | -                | -        |                 |
| 2831000              | AC DEF IN TX UTIL  | 287584 | DTL 415.827 Reg Asset - FAS 158 Post - R | OR        | (256)              | -               | (256)              | -                | -                | -                  | -                | -        |                 |
| 2831000              | AC DEF IN TX UTIL  | 287586 | DTL 415.829 Reg Asset - Post - Ret MMT U | UT        | (264)              | -               | -                  | -                | (264)            | -                  | -                | -        |                 |
| 2831000              | AC DEF IN TX UTIL  | 287588 | DTL 415.831 Reg Asset - Post - Ret MMT_C | CA        | (23)               | (23)            | -                  | -                | -                | -                  | -                | -        |                 |



Deferred Income Tax Balance  
 Average of Monthly Averages Ending - December 2015  
 Allocation Method - Factor West Control Area  
 (Allocated in Thousands)

| Primary Account | Secondary Account        | Alloc                                    | Total | Calif    | Oregon | Wash    | Wyoming | Utah     | Idaho    | FERC    | Other    |
|-----------------|--------------------------|--|-------|----------|--------|---------|---------|----------|----------|---------|----------|
| 2831000         | AC DEF IN TX UTIL 287591 | DTL 415.301 Environmental Clean-up Acord | WA    | 578      | -      | -       | 578     | -        | -        | -       | -        |
| 2831000         | AC DEF IN TX UTIL 287593 | DTL 415.874 Deferred Net Power Costs-WY  | OTHER | (1,185)  | -      | -       | -       | -        | -        | -       | (1,185)  |
| 2831000         | AC DEF IN TX UTIL 287596 | DTL 415.892 Deferred Net Power Costs - J | OTHER | (2,186)  | -      | -       | -       | -        | -        | -       | (2,186)  |
| 2831000         | AC DEF IN TX UTIL 287597 | DTL 415.793 Goodnoe Hills Liquidation Da | WYP   | (149)    | -      | -       | (149)   | -        | -        | -       | -        |
| 2831000         | AC DEF IN TX UTIL 287601 | DTL 415.677 RA Pref Stock Redemption WA  | OTHER | (34)     | -      | -       | -       | -        | -        | -       | (34)     |
| 2831000         | AC DEF IN TX UTIL 287614 | DTL 430.100 Weatherization               | SO    | (6,896)  | (136)  | (1,623) | (461)   | (1,029)  | (3,219)  | (420)   | (9)      |
| 2831000         | AC DEF IN TX UTIL 287634 | DTL 415.300 Environmental Clean-up Accru | SO    | (16,803) | (331)  | (3,954) | (1,123) | (2,507)  | (7,842)  | (1,023) | (23)     |
| 2831000         | AC DEF IN TX UTIL 287635 | DTL 415.500 Cholla Plt Transact Costs-AP | CAGE  | (887)    | -      | -       | -       | (203)    | (603)    | (80)    | (2)      |
| 2831000         | AC DEF IN TX UTIL 287639 | DTL 415.510 WA Disallowed Colstrip 3-Wri | WA    | (111)    | -      | -       | (111)   | -        | -        | -       | -        |
| 2831000         | AC DEF IN TX UTIL 287640 | DTL 415.680 Deferred Intervener Funding  | OR    | (479)    | -      | (479)   | -       | -        | -        | -       | -        |
| 2831000         | AC DEF IN TX UTIL 287647 | DTL 425.100 IDAHO DEFERRED REGULATORY EX | IDU   | (12)     | -      | -       | -       | -        | -        | (12)    | -        |
| 2831000         | AC DEF IN TX UTIL 287650 | DTL 205.240 Coal Pile Inventory Adjustme | CAEE  | (20)     | -      | -       | (5)     | (13)     | (2)      | (0)     | -        |
| 2831000         | AC DEF IN TX UTIL 287653 | DTL 425.250 TGS Buyout                   | CAGE  | (27)     | -      | -       | (6)     | (18)     | (2)      | (0)     | -        |
| 2831000         | AC DEF IN TX UTIL 287656 | DTL 425.280 Joseph Settlement            | CAGW  | (135)    | (6)    | (98)    | (30)    | -        | -        | -       | -        |
| 2831000         | AC DEF IN TX UTIL 287661 | DTL 425.360 Hermiston Swap               | CAGW  | (1,374)  | (60)   | (1,004) | (310)   | -        | -        | -       | -        |
| 2831000         | AC DEF IN TX UTIL 287662 | DTL 210.100 Prepaid Taxes - OR PUC       | OR    | (14)     | -      | (14)    | -       | -        | -        | -       | -        |
| 2831000         | AC DEF IN TX UTIL 287664 | DTL 210.120 Prepaid Taxes - UT PUC       | UT    | (43)     | -      | -       | -       | -        | (43)     | -       | -        |
| 2831000         | AC DEF IN TX UTIL 287665 | DTL 210.130 Prepaid Taxes - ID PUC       | IDU   | (6)      | -      | -       | -       | -        | -        | (6)     | -        |
| 2831000         | AC DEF IN TX UTIL 287669 | DTL 210.180 PRE MEM                      | SO    | (117)    | (2)    | (27)    | (8)     | (17)     | (55)     | (7)     | (0)      |
| 2831000         | AC DEF IN TX UTIL 287675 | DTL 740.100 Post Merger Loss-Reacq Debt  | SNP   | (2,562)  | (44)   | (536)   | (154)   | (398)    | (1,266)  | (161)   | (4)      |
| 2831000         | AC DEF IN TX UTIL 287708 | DTL 210.200 PREPAID PROPERTY TAXES       | GPS   | (349)    | (7)    | (82)    | (23)    | (52)     | (163)    | (21)    | (0)      |
| 2831000         | AC DEF IN TX UTIL 287747 | DTL 705.240 CA Energy Program            | OTHER | (0)      | -      | -       | -       | -        | -        | -       | (0)      |
| 2831000         | AC DEF IN TX UTIL 287760 | DTL 415.896 WA - Chehalis Plant Rev Req  | WA    | (569)    | -      | -       | (569)   | -        | -        | -       | -        |
| 2831000         | AC DEF IN TX UTIL 287770 | DTL 120.205 TRAPPER MINE-EQUITY EARNINGS | OTHER | (1,637)  | -      | -       | -       | -        | -        | -       | (1,637)  |
| 2831000         | AC DEF IN TX UTIL 287779 | DTL 415.850 Unrec Plt                    | CAGW  | (662)    | (29)   | (484)   | (150)   | -        | -        | -       | -        |
| 2831000         | AC DEF IN TX UTIL 287781 | DTL 415.870 Def CA                       | OTHER | (1,101)  | -      | -       | -       | -        | -        | -       | (1,101)  |
| 2831000         | AC DEF IN TX UTIL 287783 | DTL 415.880 Def Ut                       | UT    | (6)      | -      | -       | -       | -        | 6        | -       | -        |
| 2831000         | AC DEF IN TX UTIL 287840 | DTL 415.410 RA Energy West Mining        | CAEE  | (88,841) | -      | -       | -       | (22,454) | (57,780) | (8,371) | (236)    |
| 2831000         | AC DEF IN TX UTIL 287841 | DTL 415.411 ContraRA DeerCreekAband CA   | CA    | 402      | 402    | -       | -       | -        | -        | -       | -        |
| 2831000         | AC DEF IN TX UTIL 287842 | DTL 415.412 ContraRA DeerCreekAband ID   | IDU   | 3        | -      | -       | -       | -        | 3        | -       | -        |
| 2831000         | AC DEF IN TX UTIL 287843 | DTL 415.413 ContraRA DeerCreekAband OR   | OR    | 603      | -      | 603     | -       | -        | -        | -       | -        |
| 2831000         | AC DEF IN TX UTIL 287844 | DTL 415.414 ContraRA DeerCreekAband UT   | UT    | 190      | -      | -       | -       | -        | 190      | -       | -        |
| 2831000         | AC DEF IN TX UTIL 287846 | DTL 415.416 ContraRA DeerCreekAband WY   | WYU   | 77       | -      | -       | 77      | -        | -        | -       | -        |
| 2831000         | AC DEF IN TX UTIL 287847 | DTL 415.423 Contra PP&E Deer Creek       | CAEE  | 15,680   | -      | -       | 3,963   | 10,198   | 1,478    | 42      | -        |
| 2831000         | AC DEF IN TX UTIL 287849 | DTL 415.424 ContraRA DeerCreekAband      | CAEE  | 9,486    | -      | -       | 2,398   | 6,170    | 894      | 25      | -        |
| 2831000         | AC DEF IN TX UTIL 287850 | DTL 415.425 Contra RA UMWA Pension       | OTHER | 850      | -      | -       | -       | -        | -        | -       | 850      |
| 2831000         | AC DEF IN TX UTIL 287851 | DTL 415.417 Contra RA UMWA Pension CA    | OTHER | 358      | -      | -       | -       | -        | -        | -       | 358      |
| 2831000         | AC DEF IN TX UTIL 287857 | DTL 415.545 Reg Asset WA Herwin Project  | OTHER | (110)    | -      | -       | -       | -        | -        | -       | (110)    |
| 2831000         | AC DEF IN TX UTIL 287858 | DTL 415.676 RA Pref Stock Redemption-WY  | OTHER | (94)     | -      | -       | -       | -        | -        | -       | (94)     |
| 2831000         | AC DEF IN TX UTIL 287861 | DTL 415.857 Reg Asset-ID-Def Overburden  | OTHER | (117)    | -      | -       | -       | -        | -        | -       | (117)    |
| 2831000         | AC DEF IN TX UTIL 287864 | DTL 415.852 Powerdale Decom Cost Amort-I | IDU   | (54)     | -      | -       | -       | -        | (54)     | -       | -        |
| 2831000         | AC DEF IN TX UTIL 287868 | DTL 415.858 Reg Asset-WY-Def Overburden  | WYP   | (316)    | -      | -       | (316)   | -        | -        | -       | -        |
| 2831000         | AC DEF IN TX UTIL 287871 | DTL 415.866 Reg Asset-OR Solar Feed-In T | OTHER | (521)    | -      | -       | -       | -        | -        | -       | (521)    |
| 2831000         | AC DEF IN TX UTIL 287873 | DTL 720.842 RA Tax Adj on PR Benefit-ID  | OTHER | 0        | -      | -       | -       | -        | -        | -       | 0        |
| 2831000         | AC DEF IN TX UTIL 287874 | DTL 720.843 RA Tax Adj on PR Benefit-OR  | OTHER | (858)    | -      | -       | -       | -        | -        | -       | (858)    |
| 2831000         | AC DEF IN TX UTIL 287875 | DTL 720.844 RA Tax Adj on PR Benefit-UT  | OTHER | (0)      | -      | -       | -       | -        | -        | -       | (0)      |
| 2831000         | AC DEF IN TX UTIL 287877 | DTL 720.846 RA Tax Adj on PR Benefit-WY  | OTHER | 0        | -      | -       | -       | -        | -        | -       | 0        |
| 2831000         | AC DEF IN TX UTIL 287878 | DTL 415.406 RA Utah ECAM                 | OTHER | (0)      | -      | -       | -       | -        | -        | -       | (0)      |
| 2831000         | AC DEF IN TX UTIL 287879 | DTL 415.898 Deferred Coal Cost Naughton  | CAEE  | (783)    | -      | -       | (198)   | (509)    | (74)     | (2)     | -        |
| 2831000         | AC DEF IN TX UTIL 287881 | DTL 415.705 RA # Tax Rev Reg Adj-WY      | WYU   | (5)      | -      | -       | -       | (5)      | -        | -       | -        |
| 2831000         | AC DEF IN TX UTIL 287884 | DTL 415.867 Reg Asset - CA Solar Feed-in | OTHER | 19       | -      | -       | -       | -        | -        | -       | 19       |
| 2831000         | AC DEF IN TX UTIL 287887 | DTL 415.881 Def of Excess RECs UT        | OTHER | (3,046)  | -      | -       | -       | -        | -        | -       | (3,046)  |
| 2831000         | AC DEF IN TX UTIL 287888 | DTL 415.882 Def of Excess RECs WA        | OTHER | (776)    | -      | -       | -       | -        | -        | -       | (776)    |
| 2831000         | AC DEF IN TX UTIL 287889 | DTL 415.883 Def of Excess RECs WY        | OTHER | 32       | -      | -       | -       | -        | -        | -       | 32       |
| 2831000         | AC DEF IN TX UTIL 287896 | DTL 415.875 Def Net Power Cost - UT      | OTHER | (6,819)  | -      | -       | -       | -        | -        | -       | (6,819)  |
| 2831000         | AC DEF IN TX UTIL 287897 | DTL 425.400 RA - UT Klamath Relicensing  | OTHER | (10,506) | -      | -       | -       | -        | -        | -       | (10,506) |



Deferred Income Tax Balance  
 Average of Monthly Averages Ending - December 2015  
 Allocation Method - Factor West Control Area  
 (Allocated in Thousands)

| Primary Account      | Secondary Account        | Alloc                                    | Total | Calif              | Oregon          | Wash               | Wyoming          | Utah             | Idaho              | FERC             | Other        |                 |
|----------------------|--------------------------|--|-------|--------------------|-----------------|--------------------|------------------|------------------|--------------------|------------------|--------------|-----------------|
| 2831000              | AC DEF IN TX UTIL 287899 | DTL 415.878 RA-UT Liq Damages            | UT    | (246)              | -               | -                  | -                | (246)            | -                  | -                | -            |                 |
| 2831000              | AC DEF IN TX UTIL 287903 | DTL 415.879 RA-Liq Damages N2-WY         | WYP   | (40)               | -               | -                  | (40)             | -                | -                  | -                | -            |                 |
| 2831000              | AC DEF IN TX UTIL 287904 | DTL 415.845 RA-ORSch94 Dist SafetySurch  | OTHER | 148                | -               | -                  | -                | -                | -                  | -                | 148          |                 |
| 2831000              | AC DEF IN TX UTIL 287906 | DTL 415.863 RA-UT Subscriber Solar Prog  | UT    | (0)                | -               | -                  | -                | (0)              | -                  | -                | -            |                 |
| 2831000              | AC DEF IN TX UTIL 287908 | DTL 210.190 - Prepaid Water Rights       | CAGE  | (13)               | -               | -                  | (3)              | (9)              | (1)                | (0)              | -            |                 |
| 2831000              | AC DEF IN TX UTIL 287909 | DTL 210.195 - Prepaid Surety Bond Costs  | SO    | (3)                | (0)             | (1)                | (0)              | (1)              | (0)                | (0)              | -            |                 |
| 2831000              | AC DEF IN TX UTIL 287916 | DTL 705.455 RL - WY Property Ins Res     | WYP   | (113)              | -               | -                  | (113)            | -                | -                  | -                | -            |                 |
| 2831000              | AC DEF IN TX UTIL 287917 | DTL 705.451 - RL - OR Property Ins Res   | OR    | (8)                | -               | (8)                | -                | -                | -                  | -                | -            |                 |
| 2831000              | AC DEF IN TX UTIL 287919 | DTL 425.105 RA-OR Asset Sale Gain GB-NC  | OTHER | (218)              | -               | -                  | -                | -                | -                  | -                | (218)        |                 |
| 2831000              | AC DEF IN TX UTIL 287932 | DTL 415.894 -RA-REC Sales Deferral - CA  | OTHER | (1)                | -               | -                  | -                | -                | -                  | -                | (1)          |                 |
| 2831000              | AC DEF IN TX UTIL 287933 | DTL 320.282-RA PostRet Sittmt Loss-CC-UT | UT    | (3)                | -               | -                  | -                | (3)              | -                  | -                | -            |                 |
| 2831000              | AC DEF IN TX UTIL 287934 | DTL 320.283-RA PostRet Sittmt Loss-CC-WY | WYU   | (1)                | -               | -                  | (1)              | -                | -                  | -                | -            |                 |
| 2831000              | AC DEF IN TX UTIL 287942 | DTL 430.112 Reg Asset - Other - Balance  | OTHER | 679                | -               | -                  | -                | -                | -                  | -                | 679          |                 |
| 2831000              | AC DEF IN TX UTIL 287946 | DTL FAS 109 DEFERRED TAX ASSET-WA FLOW-T | WA    | (89)               | -               | -                  | (89)             | -                | -                  | -                | -            |                 |
| 2831000              | AC DEF IN TX UTIL 287947 | DTL 415.501 Cholla Plant Transaction Cos | IDU   | 26                 | -               | -                  | -                | -                | 26                 | -                | -            |                 |
| 2831000              | AC DEF IN TX UTIL 287948 | DTL 415.502 Cholla Plant Transaction Cos | OR    | 43                 | -               | 43                 | -                | -                | -                  | -                | -            |                 |
| 2831000              | AC DEF IN TX UTIL 287967 | DTL LT Prepaid IBEW 57 Pension Contribut | OTHER | (51)               | -               | -                  | -                | -                | -                  | -                | (51)         |                 |
| 2831000              | AC DEF IN TX UTIL 287968 | DTL 415.914 RA UT Naughton U3 Cost       | UT    | (0)                | -               | -                  | -                | (0)              | -                  | -                | -            |                 |
| 2831000              | AC DEF IN TX UTIL 287969 | DTL 415.915 RA WY Naughton U3 Cost       | WYP   | (0)                | -               | -                  | (0)              | -                | -                  | -                | -            |                 |
| 2831000              | AC DEF IN TX UTIL 287971 | DTL 415.868 RA UT Solar Incentive Prog   | OTHER | 109                | -               | -                  | -                | -                | -                  | -                | 109          |                 |
| 2831000              | AC DEF IN TX UTIL 287975 | DTL 415.655 RA - CA GHG Allowances       | OTHER | 117                | -               | -                  | -                | -                | -                  | -                | 117          |                 |
| 2831000              | AC DEF IN TX UTIL 287977 | DTL 415.885 RA-NONCURRENT RECLASS-OTHER  | OTHER | (8)                | -               | -                  | -                | -                | -                  | -                | (8)          |                 |
| 2831000              | AC DEF IN TX UTIL 287978 | DTL 415.906 RA OR RECs in Rate - NC      | OTHER | (3)                | -               | -                  | -                | -                | -                  | -                | (3)          |                 |
| 2831000              | AC DEF IN TX UTIL 287979 | DTL 415.917 RA - Naughton U3 Costs - CA  | OTHER | (10)               | -               | -                  | -                | -                | -                  | -                | (10)         |                 |
| 2831000              | AC DEF IN TX UTIL 287981 | DTL 415.920 RA-Depreciation Increase-ID  | IDU   | (917)              | -               | -                  | -                | -                | (917)              | -                | -            |                 |
| 2831000              | AC DEF IN TX UTIL 287982 | DTL 415.921 RA-Depreciation Increase-UT  | UT    | (777)              | -               | -                  | -                | (777)            | -                  | -                | -            |                 |
| 2831000              | AC DEF IN TX UTIL 287983 | DTL 415.922 RA-Depreciation Increase-WY  | WYP   | (2,685)            | -               | -                  | (2,685)          | -                | -                  | -                | -            |                 |
| 2831000              | AC DEF IN TX UTIL 287984 | DTL 415.923 RA-Carbon Unrec Plant - ID   | IDU   | (955)              | -               | -                  | -                | -                | (955)              | -                | -            |                 |
| 2831000              | AC DEF IN TX UTIL 287985 | DTL 415.924 RA-Carbon Unrec Plant - UT   | UT    | (6,803)            | -               | -                  | -                | (6,803)          | -                  | -                | -            |                 |
| 2831000              | AC DEF IN TX UTIL 287986 | DTL 415.925 RA-Carbon Unrec Plant - WY   | WYP   | (2,324)            | -               | -                  | (2,324)          | -                | -                  | -                | -            |                 |
| 2831000              | AC DEF IN TX UTIL 287996 | DTL 415.675 RA Pref Stock Redemption-UT  | OTHER | (273)              | -               | -                  | -                | -                | -                  | -                | (273)        |                 |
| 2831000              | AC DEF IN TX UTIL 287997 | DTL 415.862 RA-CA Mobile Home Park Conv  | OTHER | (0)                | -               | -                  | -                | -                | -                  | -                | (0)          |                 |
| <b>2831000 Total</b> |                          |  |       | <b>(186,197)</b>   | <b>(943)</b>    | <b>(9,649)</b>     | <b>(3,124)</b>   | <b>(27,993)</b>  | <b>(69,162)</b>    | <b>(10,423)</b>  | <b>(225)</b> | <b>(64,679)</b> |
| <b>Grand Total</b>   |                          |  |       | <b>(4,268,686)</b> | <b>(91,811)</b> | <b>(1,127,244)</b> | <b>(245,357)</b> | <b>(601,180)</b> | <b>(1,851,205)</b> | <b>(239,478)</b> | <b>(43)</b>  | <b>#####</b>    |



Investment Tax Credit Balance  
 Average of Monthly Averages Ending - December 2015  
 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 | 285602            | ACCUM DEF ITC - PPL - 1983          | ITC84 | (0)          | (0)         | (0)          | (0)         | (0)          | -            | -           | -          | -     |
| 2551000              | ACC DEF ITC - FED | 285603            | ACCUM DEF ITC - PPL - 1984          | ITC85 | (0)          | (0)         | (0)          | (0)         | (0)          | -            | -           | -          | -     |
| 2551000              | ACC DEF ITC - FED | 285604            | ACCUM DEF ITC - PPL - 1985          | ITC85 | (0)          | (0)         | (0)          | (0)         | (0)          | -            | -           | -          | -     |
| 2551000              | ACC DEF ITC - FED | 285605            | ACCUM DEF ITC - PPL - 1986          | ITC86 | (123)        | (6)         | (80)         | (16)        | (19)         | -            | -           | -          | -     |
| 2551000              | ACC DEF ITC - FED | 285606            | ACCUM DEF ITC - PPL - 1987          | ITC88 | (59)         | (3)         | (36)         | (9)         | (10)         | -            | -           | -          | -     |
| 2551000              | ACC DEF ITC - FED | 285607            | ACCUM DEF ITC - PPL - 1988          | ITC89 | (163)        | (8)         | (92)         | (25)        | (34)         | -            | -           | -          | -     |
| 2551000              | ACC DEF ITC - FED | 285608            | JIM BRIDGER RETROFIT ITC - PPL      | ITC90 | (158)        | (2)         | (25)         | (6)         | (27)         | (74)         | (22)        | -          | -     |
| 2551000              | ACC DEF ITC - FED | 285620            | Accum Def ITC - Solar Arrays - 2013 | SG    | (157)        | (2)         | (40)         | (13)        | (24)         | (69)         | (9)         | (0)        | -     |
| 2551000              | ACC DEF ITC - FED | 285621            | Accum Def ITC - Solar Arrays - 2014 | SG    | (106)        | (2)         | (27)         | (9)         | (16)         | (46)         | (6)         | (0)        | -     |
| <b>2551000 Total</b> |                   |                   |                                     |       | <b>(766)</b> | <b>(23)</b> | <b>(300)</b> | <b>(77)</b> | <b>(130)</b> | <b>(189)</b> | <b>(37)</b> | <b>(0)</b> | -     |
| <b>Grand Total</b>   |                   |                   |                                     |       | <b>(766)</b> | <b>(23)</b> | <b>(300)</b> | <b>(77)</b> | <b>(130)</b> | <b>(189)</b> | <b>(37)</b> | <b>(0)</b> | -     |





Customer Advances  
Average of Monthly Averages Ending - December 2015  
Allocation Method - Factor West Control Area  
(Allocated in Thousands)

| Primary Account      |                    | Secondary Account |  | Alloc | Total           | Calif        | Oregon         | Wash       | Wyoming        | Utah            | Idaho          | FERC        | Other    |
|----------------------|--------------------|-------------------|--|-------|-----------------|--------------|----------------|------------|----------------|-----------------|----------------|-------------|----------|
| 2520000              | CUST ADV CONSTRUCT | 0                 | CUSTOMER ADVANCES FOR CONSTRUCTION       | CN    | (0)             | (0)          | (0)            | (0)        | (0)            | (0)             | (0)            | -           | -        |
| 2520000              | CUST ADV CONSTRUCT | 210550            | Payments Received Uncompleted Projects   | CA    | (165)           | (165)        | -              | -          | -              | -               | -              | -           | -        |
| 2520000              | CUST ADV CONSTRUCT | 210550            | Payments Received Uncompleted Projects   | CAGE  | (16,163)        | -            | -              | -          | (3,693)        | (10,978)        | (1,449)        | (43)        | -        |
| 2520000              | CUST ADV CONSTRUCT | 210550            | Payments Received Uncompleted Projects   | CAGW  | (48)            | (2)          | (35)           | (11)       | -              | -               | -              | -           | -        |
| 2520000              | CUST ADV CONSTRUCT | 210550            | Payments Received Uncompleted Projects   | IDU   | (2)             | -            | -              | -          | -              | -               | (2)            | -           | -        |
| 2520000              | CUST ADV CONSTRUCT | 210550            | Payments Received Uncompleted Projects   | OR    | (1,778)         | -            | (1,778)        | -          | -              | -               | -              | -           | -        |
| 2520000              | CUST ADV CONSTRUCT | 210550            | Payments Received Uncompleted Projects   | SG    | (19)            | (0)          | (5)            | (2)        | (3)            | (8)             | (1)            | (0)         | -        |
| 2520000              | CUST ADV CONSTRUCT | 210550            | Payments Received Uncompleted Projects   | UT    | (1,191)         | -            | -              | -          | -              | (1,191)         | -              | -           | -        |
| 2520000              | CUST ADV CONSTRUCT | 210550            | Payments Received Uncompleted Projects   | WA    | (0)             | -            | -              | (0)        | -              | -               | -              | -           | -        |
| 2520000              | CUST ADV CONSTRUCT | 210550            | Payments Received Uncompleted Projects   | WYP   | 12              | -            | -              | -          | 12             | -               | -              | -           | -        |
| 2520000              | CUST ADV CONSTRUCT | 210550            | Payments Received Uncompleted Projects   | WYU   | 7               | -            | -              | -          | 7              | -               | -              | -           | -        |
| 2520000              | CUST ADV CONSTRUCT | 210553            | Transmission Payments Received - Capital | CAGE  | (1,629)         | -            | -              | -          | (372)          | (1,107)         | (146)          | (4)         | -        |
| 2520000              | CUST ADV CONSTRUCT | 285460            | Transm Intercon Deposits - w/3rd Party   | CAGE  | (10,438)        | -            | -              | -          | (2,385)        | (7,090)         | (936)          | (28)        | -        |
| 2520000              | CUST ADV CONSTRUCT | 285460            | Transm Intercon Deposits - w/3rd Party   | SG    | 342             | 5            | 87             | 28         | 52             | 149             | 20             | 1           | -        |
| <b>2520000 Total</b> |                    |                   |  |       | <b>(31,074)</b> | <b>(162)</b> | <b>(1,731)</b> | <b>15</b>  | <b>(6,382)</b> | <b>(20,224)</b> | <b>(2,515)</b> | <b>(74)</b> | <b>-</b> |
| 2521000              | CUST ADV CONST-UPL | 0                 | CUSTOMER ADVANCES FOR CONSTRUCTION - UPL | CN    | -               | -            | -              | -          | -              | -               | -              | -           | -        |
| <b>2521000 Total</b> |                    |                   |  |       | <b>-</b>        | <b>-</b>     | <b>-</b>       | <b>-</b>   | <b>-</b>       | <b>-</b>        | <b>-</b>       | <b>-</b>    | <b>-</b> |
| 2521100              | CUS ADV CONT REFUD | 0                 | CUSTOMER ADVANCES FOR CONST-REFUNDABLE-P | CN    | (0)             | (0)          | (0)            | (0)        | (0)            | (0)             | (0)            | -           | -        |
| <b>2521100 Total</b> |                    |                   |  |       | <b>(0)</b>      | <b>(0)</b>   | <b>(0)</b>     | <b>(0)</b> | <b>(0)</b>     | <b>(0)</b>      | <b>(0)</b>     | <b>-</b>    | <b>-</b> |
| 2523990              | CUST ADV-REFD-CSS  | 0                 | CUSTOMER ADV-POTENT REFUND - CSS         | CN    | (0)             | (0)          | (0)            | (0)        | (0)            | (0)             | (0)            | -           | -        |
| <b>2523990 Total</b> |                    |                   |  |       | <b>(0)</b>      | <b>(0)</b>   | <b>(0)</b>     | <b>(0)</b> | <b>(0)</b>     | <b>(0)</b>      | <b>(0)</b>     | <b>-</b>    | <b>-</b> |
| <b>Grand Total</b>   |                    |                   |  |       | <b>(31,074)</b> | <b>(162)</b> | <b>(1,731)</b> | <b>15</b>  | <b>(6,382)</b> | <b>(20,224)</b> | <b>(2,515)</b> | <b>(74)</b> | <b>-</b> |

