



Washington Jurisdiction
RESULTS OF OPERATIONS

For Period Ended
December 31, 2016

1. SUMMARY

PACIFICORP
State of Washington - Electric Utility
Actual, Adjusted & Normalized Results of Operations - West Control Area
Twelve Months Ended December 2016

	(1) Unadjusted Results	(2) Restating Adjustments	(3) Total Restated Actual Results	(4) Pro Forma Adjustments	(5) Total Normalized Results
1 Operating Revenues:					
2 General Business Revenues	329,848,644	(1,067,022)	328,781,622	1,923,891	330,705,513
3 Interdepartmental	-	-	-	-	-
4 Special Sales	12,715,448	-	12,715,448	-	12,715,448
5 Other Operating Revenues	9,909,912	(266,783)	9,643,129	-	9,643,129
6 Total Operating Revenues	<u>352,474,004</u>	<u>(1,333,804)</u>	<u>351,140,200</u>	<u>1,923,891</u>	<u>353,064,091</u>
7					
8 Operating Expenses:					
9 Steam Production	70,231,127	(632,446)	69,598,680	55,386	69,654,067
10 Nuclear Production	-	-	-	-	-
11 Hydro Production	7,197,961	6,377	7,204,338	31,044	7,235,381
12 Other Power Supply	63,912,213	2,118,864	66,031,076	34,550	66,065,627
13 Transmission	31,508,898	73,509	31,582,407	25,854	31,608,261
14 Distribution	10,871,638	195,228	11,066,866	75,689	11,142,555
15 Customer Accounting	5,789,949	53,156	5,843,105	38,278	5,881,382
16 Customer Service & Info	685,786	5,256	691,042	4,805	695,847
17 Sales	-	-	-	-	-
18 Administrative & General	8,922,334	688,482	9,610,815	36,097	9,646,913
19 Total O&M Expenses	<u>199,119,905</u>	<u>2,508,424</u>	<u>201,628,329</u>	<u>301,703</u>	<u>201,930,033</u>
20 Depreciation	46,640,958	(69,680)	46,571,278	836,322	47,407,600
21 Amortization	4,675,826	(4,286)	4,671,540	38,910	4,710,449
22 Taxes Other Than Income	22,287,417	426,754	22,714,171	350,761	23,064,932
23 Income Taxes - Federal	8,031,840	1,996,556	10,028,396	(6,916,198)	3,112,198
24 Income Taxes - State	-	-	-	-	-
25 Income Taxes - Def Net	8,869,462	(4,488,019)	4,381,444	6,430,675	10,812,118
26 Investment Tax Credit Adj.	-	-	-	-	-
27 Misc Revenue & Expense	(103,537)	123,647	20,110	(779)	19,331
28 Total Operating Expenses:	<u>289,521,871</u>	<u>493,396</u>	<u>290,015,267</u>	<u>1,041,394</u>	<u>291,056,661</u>
29					
30 Operating Rev For Return:	<u>62,952,133</u>	<u>(1,827,201)</u>	<u>61,124,933</u>	<u>882,497</u>	<u>62,007,430</u>
31					
32 Rate Base:					
33 Electric Plant In Service	1,808,673,669	32,660,201	1,841,333,871	43,489,220	1,884,823,091
34 Plant Held For Future Use	36,829	-	36,829	-	36,829
35 Misc Deferred Debits	3,139,118	(2,557,610)	581,508	(272,028)	309,480
36 Elec Plant Acq Adj	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-
38 Prepayments	2,096,619	(2,096,619)	(0)	-	(0)
39 Fuel Stock	6,599,310	(6,599,310)	-	-	-
40 Material & Supplies	7,874,702	(7,874,702)	0	-	0
41 Working Capital	2,634,955	19,896,768	22,531,723	-	22,531,723
42 Weatherization	7,014	-	7,014	-	7,014
43 Misc Rate Base	-	-	-	-	-
44 Total Electric Plant:	<u>1,831,062,216</u>	<u>33,428,728</u>	<u>1,864,490,945</u>	<u>43,217,192</u>	<u>1,907,708,137</u>
45					
46 Rate Base Deductions:					
47 Accum Prov For Deprec	(688,520,892)	(40,664,063)	(729,184,955)	(5,630,832)	(734,815,786)
48 Accum Prov For Amort	(53,630,666)	(976,704)	(54,607,370)	(19,840)	(54,627,210)
49 Accum Def Income Tax	(268,289,102)	2,643,547	(265,645,555)	(6,376,506)	(272,022,061)
50 Unamortized ITC	(45,999)	-	(45,999)	-	(45,999)
51 Customer Adv For Const	29,149	(711,060)	(681,911)	-	(681,911)
52 Customer Service Deposits	-	(3,106,068)	(3,106,068)	-	(3,106,068)
53 Misc Rate Base Deductions	(4,311,815)	(1,332,531)	(5,644,346)	(410,034)	(6,054,380)
54					
55 Total Rate Base Deductions	<u>(1,014,769,326)</u>	<u>(44,146,879)</u>	<u>(1,058,916,205)</u>	<u>(12,437,212)</u>	<u>(1,071,353,417)</u>
56					
57 Total Rate Base:	<u>816,292,891</u>	<u>(10,718,151)</u>	<u>805,574,740</u>	<u>30,779,980</u>	<u>836,354,719</u>
58					
59 Return on Rate Base	7.71%		7.59%		7.41%
60 Return on Equity	10.34%	-0.253%	10.09%	-0.35%	9.73%
61					
62 TAX CALCULATION:					
63 Operating Revenue	79,853,436	(4,318,663)	75,534,773	396,974	75,931,747
64 Other Deductions	-	-	-	-	-
65 Interest (AFUDC)	(1,688,020)	(6,709)	(1,694,729)	-	(1,694,729)
66 Interest	22,225,086	(1,005,458)	21,219,628	810,775	22,030,403
67 Schedule "M" Additions	64,326,460	8,862,557	73,189,017	1,284,753	74,473,769
68 Schedule "M" Deductions	87,138,037	(148,387)	86,989,651	20,631,519	107,621,169
69 Income Before Tax	<u>36,504,793</u>	<u>5,704,447</u>	<u>42,209,239</u>	<u>(19,760,567)</u>	<u>22,448,673</u>
70					
71 State Income Taxes	-	-	-	-	-
72 Taxable Income	<u>36,504,793</u>	<u>5,704,447</u>	<u>42,209,239</u>	<u>(19,760,567)</u>	<u>22,448,673</u>
73					
74 Federal Income Taxes + Other	<u>8,031,840</u>	<u>1,996,556</u>	<u>10,028,396</u>	<u>(6,916,198)</u>	<u>3,112,198</u>

WASHINGTON SUMMARY OF ADJUSTMENTS TOTAL

	Total Adjustments	Revenue Adjustments (Tab 3)	O&M Adjustments (Tab 4)	Net Power Cost Adjustments (Tab 5)	Depreciation & Amortization (Tab 6)	Tax Adjustments (Tab 7)	Misc Rate Base Adjustments (Tab 8)
1 Operating Revenues:							
2 General Business Revenues	856,870	12,473,900	(2,801,877)	-	(8,815,153)	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	(266,783)	(316,154)	49,372	-	-	-	-
6 Total Operating Revenues	590,087	12,157,746	(2,752,506)	-	(8,815,153)	-	-
7							
8 Operating Expenses:							
9 Steam Production	(577,060)	-	66,763	(643,823)	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	37,421	-	37,421	-	-	-	-
12 Other Power Supply	2,153,414	-	(460,198)	2,613,612	-	-	-
13 Transmission	99,363	-	-	-	99,363	-	-
14 Distribution	270,917	-	270,917	-	-	-	-
15 Customer Accounting	91,434	-	91,434	-	-	-	-
16 Customer Service & Info	10,060	-	10,060	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	724,579	-	643,337	(3,117)	-	-	84,358
19 Total O&M Expenses	2,810,127	-	759,096	1,966,673	-	-	84,358
20 Depreciation	766,642	-	(489,759)	(343,049)	1,618,567	-	(19,117)
21 Amortization	34,624	-	-	-	34,624	-	-
22 Taxes Other Than Income	777,515	-	-	(42,064)	-	819,579	-
23 Income Taxes: Federal	(4,919,642)	4,255,206	(1,095,434)	(617,330)	(296,181)	(216,365)	(6,949,537)
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	1,942,656	301	-	49,356	(3,651,688)	(1,982,668)	7,527,354
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	122,868	(779)	107,968	-	-	-	15,679
28 Total Operating Expenses:	1,534,790	4,254,728	(718,129)	1,013,587	(2,294,678)	(1,379,454)	658,737
29							
30 Operating Rev For Return:	(944,703)	7,903,017	(2,034,377)	(1,013,587)	(6,520,474)	1,379,454	(658,737)
31							
32 Rate Base:							
33 Electric Plant In Service	76,149,421	-	-	(28,567,093)	-	-	104,716,514
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	(2,829,638)	-	-	-	-	-	(2,829,638)
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-
38 Prepayments	(2,096,619)	-	-	-	-	-	(2,096,619)
39 Fuel Stock	(6,599,310)	-	-	-	-	-	(6,599,310)
40 Material & Supplies	(7,874,702)	-	-	-	-	-	(7,874,702)
41 Working Capital	19,896,768	-	-	-	-	-	19,896,768
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	76,645,920	-	-	(28,567,093)	-	-	105,213,013
45							
46 Deductions:							
47 Accum Prov For Deprec	(46,294,895)	-	-	20,202,378	(7,296,629)	-	(59,200,645)
48 Accum Prov For Amort	(996,544)	-	-	-	(996,544)	-	-
49 Accum Def Income Tax	(3,732,959)	195	-	1,011,992	1,597,872	(264,831)	(6,078,186)
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	(711,060)	-	-	-	-	-	(711,060)
52 Customer Service Deposits	(3,106,068)	-	-	-	-	-	(3,106,068)
53 Miscellaneous Deductions	(1,742,565)	(513)	-	-	(2,861,194)	-	1,119,142
54							
55 Total Deductions:	(56,584,091)	(318)	-	21,214,370	(9,556,494)	(264,831)	(67,976,818)
56							
57 Total Rate Base:	20,061,829	(318)	-	(7,352,722)	(9,556,494)	(264,831)	37,236,195
58							
59							
60 Estimated ROE impact	-0.61%	1.97%	-0.51%	-0.11%	-1.46%	0.35%	-0.84%
61 Estimated Price Change	3,883,954	(12,740,675)	3,279,666	768,721	9,387,152	(2,255,017)	5,444,107
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	(3,921,689)	12,158,524	(3,129,810)	(1,581,561)	(10,468,344)	(819,579)	(80,920)
67 Other Deductions							
68 Interest (AFUDC)	(6,709)	-	-	-	-	(6,709)	-
69 Interest	(194,683)	-	-	-	-	(194,683)	-
70 Schedule "M" Additions	10,147,309	-	-	(52,188)	9,593,112	-	606,385
72 Schedule "M" Deductions	20,483,132	793	-	130,052	(28,999)	-	20,381,286
73 Income Before Tax	(14,056,120)	12,157,731	(3,129,810)	(1,763,801)	(846,232)	(618,187)	(19,855,821)
74							
76 State Income Taxes	-	-	-	-	-	-	-
77 Taxable Income	(14,056,120)	12,157,731	(3,129,810)	(1,763,801)	(846,232)	(618,187)	(19,855,821)
78							
79 Federal Income Taxes	(4,919,642)	4,255,206	(1,095,434)	(617,330)	(296,181)	(216,365)	(6,949,537)

	Total Adjustments	Revenue Adjustments (Tab 3)	O&M Adjustments (Tab 4)	Net Power Cost Adjustments (Tab 5)	Depreciation & Amortization (Tab 6)	Tax Adjustments (Tab 7)	Misc Rate Base Adjustments (Tab 8)
1 Operating Revenues:							
2 General Business Revenues	(1,067,022)	10,140,488	(2,801,877)	-	(8,405,632)	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	(266,783)	(316,154)	49,372	-	-	-	-
6 Total Operating Revenues	(1,333,804)	9,824,334	(2,752,506)	-	(8,405,632)	-	-
7							
8 Operating Expenses:							
9 Steam Production	(632,446)	-	11,377	(643,823)	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	6,377	-	6,377	-	-	-	-
12 Other Power Supply	2,118,864	-	(494,749)	2,613,612	-	-	-
13 Transmission	73,509	-	73,509	-	-	-	-
14 Distribution	195,228	-	195,228	-	-	-	-
15 Customer Accounting	53,156	-	53,156	-	-	-	-
16 Customer Service & Info	5,256	-	5,256	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	688,482	-	607,240	(3,117)	-	-	84,358
19 Total O&M Expenses	2,508,424	-	457,393	1,966,673	-	-	84,358
20 Depreciation	(69,680)	-	(489,759)	(343,049)	782,245	-	(19,117)
21 Amortization	(4,286)	-	-	-	(4,286)	-	-
22 Taxes Other Than Income	426,754	-	-	(42,064)	-	468,818	-
23 Income Taxes: Federal	1,996,556	3,438,517	(989,837)	(617,330)	0	190,172	(24,965)
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	(4,488,019)	-	-	49,356	(3,485,265)	(1,071,052)	18,942
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	123,647	-	107,968	-	-	-	15,679
28 Total Operating Expenses:	493,396	3,438,517	(914,236)	1,013,587	(2,707,306)	(412,062)	74,897
29							
30 Operating Rev For Return:	(1,827,201)	6,385,817	(1,838,270)	(1,013,587)	(5,698,326)	412,062	(74,897)
31							
32 Rate Base:							
33 Electric Plant In Service	32,660,201	-	-	(28,567,093)	-	-	61,227,294
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	(2,557,610)	-	-	-	-	-	(2,557,610)
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-
38 Prepayments	(2,096,619)	-	-	-	-	-	(2,096,619)
39 Fuel Stock	(6,599,310)	-	-	-	-	-	(6,599,310)
40 Material & Supplies	(7,874,702)	-	-	-	-	-	(7,874,702)
41 Working Capital	19,896,768	-	-	-	-	-	19,896,768
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	33,428,728	-	-	(28,567,093)	-	-	61,995,821
45							
46 Deductions:							
47 Accum Prov For Deprec	(40,664,063)	-	-	20,202,378	(6,863,638)	-	(54,002,803)
48 Accum Prov For Amort	(976,704)	-	-	-	(976,704)	-	-
49 Accum Def Income Tax	2,643,547	-	-	1,011,992	1,225,665	(1,024,336)	1,430,226
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	(711,060)	-	-	-	-	-	(711,060)
52 Customer Service Deposits	(3,106,068)	-	-	-	-	-	(3,106,068)
53 Miscellaneous Deductions	(1,332,531)	-	-	-	(2,451,673)	-	1,119,142
54							
55 Total Deductions:	(44,146,879)	-	-	21,214,370	(9,066,349)	(1,024,336)	(55,270,564)
56							
57 Total Rate Base:	(10,718,151)	-	-	(7,352,722)	(9,066,349)	(1,024,336)	6,725,257
58							
59							
60 Estimated ROE impact	-0.25%	1.59%	-0.46%	-0.11%	-1.26%	0.12%	-0.15%
61 Estimated Price Change	1,684,307	(10,294,723)	2,963,517	768,721	8,119,429	(784,843)	912,205
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	(4,318,663)	9,824,334	(2,828,107)	(1,581,561)	(9,183,591)	(468,818)	(80,920)
67 Other Deductions							
68 Interest (AFUDC)	(6,709)	-	-	-	-	(6,709)	-
69 Interest	(1,005,458)	-	-	-	-	(1,005,458)	-
70 Schedule "M" Additions	8,862,557	-	-	(52,188)	9,183,591	-	(268,847)
72 Schedule "M" Deductions	(148,387)	-	-	130,052	-	-	(278,438)
73 Income Before Tax	5,704,447	9,824,334	(2,828,107)	(1,763,801)	0	543,349	(71,328)
74							
76 State Income Taxes	-	-	-	-	-	-	-
77 Taxable Income	5,704,447	9,824,334	(2,828,107)	(1,763,801)	0	543,349	(71,328)
78							
79 Federal Income Taxes	1,996,556	3,438,517	(989,837)	(617,330)	0	190,172	(24,965)

	Total Adjustments	Revenue Adjustments (Tab 3)	O&M Adjustments (Tab 4)	Net Power Cost Adjustments (Tab 5)	Depreciation & Amortization (Tab 6)	Tax Adjustments (Tab 7)	Misc Rate Base Adjustments (Tab 8)
1 Operating Revenues:							
2 General Business Revenues	1,923,891	2,333,412	-	-	(409,521)	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-
6 Total Operating Revenues	1,923,891	2,333,412	-	-	(409,521)	-	-
7							
8 Operating Expenses:							
9 Steam Production	55,386	-	55,386	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	31,044	-	31,044	-	-	-	-
12 Other Power Supply	34,550	-	34,550	-	-	-	-
13 Transmission	25,854	-	25,854	-	-	-	-
14 Distribution	75,689	-	75,689	-	-	-	-
15 Customer Accounting	38,278	-	38,278	-	-	-	-
16 Customer Service & Info	4,805	-	4,805	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	36,097	-	36,097	-	-	-	-
19 Total O&M Expenses	301,703	-	301,703	-	-	-	-
20 Depreciation	836,322	-	-	-	836,322	-	-
21 Amortization	38,910	-	-	-	38,910	-	-
22 Taxes Other Than Income	350,761	-	-	-	-	350,761	-
23 Income Taxes: Federal	(6,916,198)	816,689	(105,596)	-	(296,181)	(406,537)	(6,924,572)
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	6,430,675	301	-	-	(166,422)	(911,616)	7,508,412
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	(779)	(779)	-	-	-	-	-
28 Total Operating Expenses:	1,041,394	816,211	196,107	-	412,628	(967,393)	583,840
29							
30 Operating Rev For Return:	882,497	1,517,201	(196,107)	-	(822,149)	967,393	(583,840)
31							
32 Rate Base:							
33 Electric Plant in Service	43,489,220	-	-	-	-	-	43,489,220
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	(272,028)	-	-	-	-	-	(272,028)
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:	43,217,192	-	-	-	-	-	43,217,192
45							
46 Deductions:							
47 Accum Prov For Deprec	(5,630,832)	-	-	-	(432,991)	-	(5,197,841)
48 Accum Prov For Amort	(19,840)	-	-	-	(19,840)	-	-
49 Accum Def Income Tax	(6,376,506)	195	-	-	372,207	759,505	(7,508,412)
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	(410,034)	(513)	-	-	(409,521)	-	-
54							
55 Total Deductions:	(12,437,212)	(318)	-	-	(490,145)	759,505	(12,706,254)
56							
57 Total Rate Base:	30,779,980	(318)	-	-	(490,145)	759,505	30,510,938
58							
59							
60 Estimated ROE Impact	-0.35%	0.38%	-0.05%	0.00%	-0.20%	0.23%	-0.71%
61 Estimated Price Change	2,199,647	(2,445,952)	316,149	-	1,267,722	(1,470,174)	4,531,901
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	396,974	2,334,191	(301,703)	-	(1,284,753)	(350,761)	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	810,775	-	-	-	-	810,775	-
70 Schedule "M" Additions	1,284,753	-	-	-	409,521	-	875,232
72 Schedule "M" Deductions	20,631,519	793	-	-	(28,999)	-	20,659,725
73 Income Before Tax	(19,760,567)	2,333,397	(301,703)	-	(846,232)	(1,161,536)	(19,784,493)
74							
76 State Income Taxes	-	-	-	-	-	-	-
77 Taxable Income	(19,760,567)	2,333,397	(301,703)	-	(846,232)	(1,161,536)	(19,784,493)
78							
79 Federal Income Taxes	(6,916,198)	816,689	(105,596)	-	(296,181)	(406,537)	(6,924,572)

2. RESULTS OF OPERATIONS

**PACIFICORP
RESULTS OF OPERATIONS**

USER SPECIFIC INFORMATION

STATE:	WASHINGTON
PERIOD:	DECEMBER 2016
FILE:	WA JAM December 2016 Result
PREPARED BY:	Revenue Requirement Department
DATE:	April 24, 2017
TIME:	12:01:14 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 STRUCTURE</u>	<u>EMBEDDED COST</u>	<u>WEIGHTED COST</u>
DEBT	50.88%	5.18%	2.63%
PREFERRED	0.02%	6.75%	0.00%
COMMON	49.10%	9.50%	4.66%
	<u>100.00%</u>		<u>7.30%</u>

OTHER INFORMATION

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

DECEMBER 2016 West Control Area
AMA

RESULTS OF OPERATIONS SUMMARY

Description of Account Summary:	Ref	UNADJUSTED RESULTS			WASHINGTON	
		TOTAL	OTHER	WASHINGTON	ADJUSTMENTS	ADJ TOTAL
1 Operating Revenues						
2 General Business Revenues	2.3	4,866,606,600	4,536,757,956	329,848,644	856,870	330,705,513
3 Interdepartmental	2.3	0	0	0	0	0
4 Special Sales	2.3	57,284,475	44,569,027	12,715,448	0	12,715,448
5 Other Operating Revenues	2.4	151,978,480	142,068,568	9,909,912	(266,783)	9,643,129
6 Total Operating Revenues	2.4	5,075,869,555	4,723,395,551	352,474,004	590,087	353,064,091
7						
8 Operating Expenses:						
9 Steam Production	2.6	578,767,869	508,536,743	70,231,127	(577,060)	69,654,067
10 Nuclear Production	2.7	0	0	0	0	0
11 Hydro Production	2.9	43,360,219	36,162,258	7,197,961	37,421	7,235,381
12 Other Power Supply	2.10	403,108,243	339,196,030	63,912,213	2,153,414	66,065,627
13 Transmission	2.12	184,427,089	152,918,191	31,508,898	99,363	31,608,261
14 Distribution	2.13	196,243,354	185,371,716	10,871,638	270,917	11,142,555
15 Customer Accounts	2.14	83,186,294	77,396,346	5,789,949	91,434	5,881,382
16 Customer Service	2.14	147,414,565	146,728,779	685,786	10,060	695,847
17 Sales	2.15	0	0	0	0	0
18 Administrative & General	2.16	129,582,538	120,660,204	8,922,334	724,579	9,646,913
19						
20 Total O & M Expenses	2.16	1,766,090,172	1,566,970,266	199,119,905	2,810,127	201,930,033
21						
22 Depreciation	2.18	684,593,850	637,952,892	46,640,958	766,642	47,407,600
23 Amortization Expense	2.19	44,193,199	39,517,374	4,675,826	34,624	4,710,449
24 Taxes Other Than Income	2.19	189,632,535	167,345,118	22,287,417	777,515	23,064,932
25 Income Taxes - Federal	2.22	583,300,361	575,268,521	8,031,840	(4,919,642)	3,112,198
26 Income Taxes - State	2.22	80,362,694	80,362,694	0	0	-
27 Income Taxes - Def Net	2.21	92,672,504	83,803,042	8,869,462	1,942,656	10,812,118
28 Investment Tax Credit Adj.	2.20	(4,341,401)	(4,341,401)	0	0	0
29 Misc Revenue & Expense	2.4	(1,747,766)	(1,644,229)	(103,537)	122,868	19,331
30						
31 Total Operating Expenses	2.22	3,434,756,148	3,145,234,277	289,521,871	1,534,790	291,056,661
32						
33 Operating Revenue for Return		1,641,113,407	1,578,161,274	62,952,133	(944,703)	62,007,430
34						
35 Rate Base:						
36 Electric Plant in Service	2.32	26,535,097,006	24,726,423,336	1,808,673,669	76,149,421	1,884,823,091
37 Plant Held for Future Use	2.33	23,418,653	23,381,823	36,829	0	36,829
38 Misc Deferred Debits	2.35	395,751,317	392,612,199	3,139,118	(2,829,638)	309,480
39 Elec Plant Acq Adj	2.33	40,485,078	40,485,078	0	0	0
40 Nuclear Fuel	2.33	0	0	0	0	0
41 Prepayments	2.35	47,887,086	45,790,467	2,096,619	(2,096,619)	(0)
42 Fuel Stock	2.34	212,655,471	206,056,160	6,599,310	(6,599,310)	(0)
43 Material & Supplies	2.34	229,806,017	221,931,316	7,874,702	(7,874,702)	0
44 Working Capital	2.35	20,119,730	17,484,776	2,634,955	19,896,768	22,531,723
45 Weatherization Loans	2.34	12,824,192	12,817,178	7,014	0	7,014
46 Miscellaneous Rate Base	2.36	0	0	0	0	0
47						
48 Total Electric Plant		27,518,044,549	25,686,982,333	1,831,062,216	76,645,920	1,907,708,137
49						
50 Rate Base Deductions:						
51 Accum Prov For Depr	2.40	(8,651,300,834)	(7,962,779,943)	(688,520,892)	(46,294,895)	(734,815,786)
52 Accum Prov For Amort	2.41	(540,328,290)	(486,697,624)	(53,630,666)	(996,544)	(54,627,210)
53 Accum Def Income Taxes	2.37	(4,452,345,871)	(4,184,056,769)	(268,289,102)	(3,732,959)	(272,022,061)
54 Unamortized ITC	2.37	(514,011)	(468,012)	(45,999)	0	(45,999)
55 Customer Adv for Const	2.36	(34,331,274)	(34,360,423)	29,149	(711,060)	(681,911)
56 Customer Service Deposits	2.36	0	0	0	(3,106,068)	(3,106,068)
57 Misc. Rate Base Deductions	2.36	(109,987,525)	(105,675,710)	(4,311,815)	(1,742,565)	(6,054,380)
58						
59 Total Rate Base Deductions		(13,788,807,806)	(12,774,038,481)	(1,014,769,326)	(56,584,091)	(1,071,353,417)
60						
61 Total Rate Base		13,729,236,743	12,912,943,853	816,292,891	20,061,829	836,354,719
62						
63 Return on Rate Base				7.71%		7.41%
64						
65 Return on Equity				10.34%		9.73%
66 Net Power Costs		526,773,809		120,120,915		122,734,528
67 100 Basis Points in Equity:						
68 Revenue Requirement Impact				6,166,151		6,317,695
69 Rate Base Decrease				(48,860,423)		(51,948,083)

DECEMBER 2016 West Control Area									
AMA									
FERC	DESCRIP	BUS	WCA	Ref	TOTAL	UNADJUSTED RESULTS	WASHINGTON	WASHINGTON	WASHINGTON
ACCT		FUNC	FACTOR			OTHER	ADJUSTMENT	ADJ TOTAL	
239	500	Operation Supervision & Engineering							
240		P	SG		16,334	14,993	1,341	14	1,355
241		P	CAGW		39,728	30,693	9,035	(3,069)	5,966
242		P	CAGE		4,968,692	4,968,692	-	-	-
243		P	JBG		14,277,535	11,041,918	3,235,617	15,733	3,251,350
244		P	CAGE		-	-	-	-	-
245				B2	19,302,289	16,056,296	3,245,992	12,679	3,258,671
246									
247	501	Fuel Related							
248		P	SE		237,263	218,938	18,325	-	18,325
249		P	S		(1,199,146)	(1,199,146)	-	-	-
250		P	SE		-	-	-	-	-
251		P	CAGW		1,859,354	1,436,502	422,852	(143,615)	279,237
252		P	CAGE		-	-	-	-	-
253		P	CAEW		-	-	-	-	-
254		P	CAEE		41,561,076	41,561,076	-	-	-
255		P	JBE		1,465,760	1,133,173	332,587	-	332,587
256		P	CAEE		-	-	-	-	-
257		P	JBG		-	-	-	-	-
258				B2	43,924,307	43,150,543	773,764	(143,615)	630,149
259									
260	501NPC	Fuel Related							
261			S		-	-	-	-	-
262			SE		-	-	-	-	-
263			SE		-	-	-	-	-
264			SE		-	-	-	-	-
265			CAGW		-	-	-	-	-
266			CAGE		-	-	-	-	-
267			CAEW		242,530,457	187,305,955	55,224,502	-	55,224,502
268			CAEE		-	-	-	-	-
269			JBE		-	-	-	-	-
270			CAEE		-	-	-	-	-
271			JBG		-	-	-	-	-
272				B2	242,530,457	187,305,955	55,224,502	-	55,224,502
273									
274		Total Fuel Related			286,454,764	230,456,498	55,998,266	(143,615)	55,854,651
275									
276	502	Steam Expenses							
277		P	SG		-	-	-	-	-
278		P	CAGW		1,029,510	795,380	234,130	(79,519)	154,611
279		P	CAGE		58,048,529	58,048,529	-	-	-
280		P	JBG		18,416,773	14,243,110	4,173,663	-	4,173,663
281		P	CAGE		-	-	-	-	-
282				B2	77,494,812	73,087,019	4,407,793	(79,519)	4,328,274
283									
284	503	Steam From Other Sources							
285		P	SE		-	-	-	-	-
286		P	CAEW		-	-	-	-	-
287		P	CAEE		-	-	-	-	-
288				B2	-	-	-	-	-
289									
290	503NPC	Steam From Other Sources-NPC							
291			SE		-	-	-	-	-
292			CAEW		-	-	-	-	-
293			CAEE		-	-	-	-	-
294				B2	-	-	-	-	-
295									
296	505	Electric Expenses							
297		P	SG		-	-	-	-	-
298		P	CAGW		102,060	78,849	23,210	(7,883)	15,327
299		P	CAGE		1,255,621	1,255,621	-	-	-
300		P	JBG		-	-	-	-	-
301		P	CAGE		-	-	-	-	-
302				B2	1,357,681	1,334,470	23,210	(7,883)	15,327
303									
304	506	Misc. Steam Expense							
305		P	SG		-	-	-	-	-
306		P	SE		-	-	-	-	-
307		P	CAGW		1,644,541	1,270,541	374,000	(127,023)	246,976
308		P	CAGE		39,742,296	39,742,296	-	-	-
309		P	JBG		(21,771,005)	(16,837,196)	(4,933,809)	-	(4,933,809)
310		P	CAGE		-	-	-	-	-
311				B2	19,615,832	24,175,641	(4,559,809)	(127,023)	(4,686,832)

DECEMBER 2016 West Control Area

AMA

FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS			WASHINGTON	
					TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
312									
313	507	Rents							
314		P	SG		-	-	-	-	-
315		P	CAGW		27,560	21,293	6,268	(2,129)	4,139
316		P	CAGE		179,006	179,006	-	-	-
317		P	JBG		290,985	225,041	65,944	-	65,944
318		P	CAGE		-	-	-	-	-
319				B2	497,552	425,340	72,212	(2,129)	70,083
320									
321	510	Maint Supervision & Engineering							
322		P	SG		-	-	-	-	-
323		P	CAGW		296,544	229,104	67,440	(22,905)	44,535
324		P	CAGE		7,622,235	7,622,235	-	-	-
325		P	JBG		671,941	519,664	152,277	51,016	203,293
326		P	CAGE		-	-	-	-	-
327				B2	8,590,720	8,371,003	219,717	28,111	247,828
328									
329									
330									
331	511	Maintenance of Structures							
332		P	SG		-	-	-	-	-
333		P	CAGW		427,980	330,650	97,331	(33,057)	64,274
334		P	CAGE		19,833,567	19,833,567	-	-	-
335		P	JBG		9,398,336	7,268,458	2,129,878	-	2,129,878
336		P	CAGE		-	-	-	-	-
337				B2	29,659,884	27,432,675	2,227,209	(33,057)	2,194,152
338									
339	512	Maintenance of Boiler Plant							
340		P	SG		-	-	-	-	-
341		P	CAGW		3,045,526	2,352,916	692,610	(139,690)	552,921
342		P	CAGE		66,091,790	66,091,790	-	-	-
343		P	JBG		25,100,728	19,412,328	5,688,400	-	5,688,400
344		P	CAGE		-	-	-	-	-
345				B2	94,238,044	87,857,034	6,381,010	(139,690)	6,241,321
346									
347	513	Maintenance of Electric Plant							
348		P	SG		-	-	-	-	-
349		P	CAGW		660,721	510,461	150,260	(51,034)	99,227
350		P	CAGE		23,658,332	23,658,332	-	-	-
351		P	JBG		7,298,168	5,644,236	1,653,932	-	1,653,932
352		P	CAGE		-	-	-	-	-
353				B2	31,617,221	29,813,028	1,804,193	(51,034)	1,753,159
354									
355	514	Maintenance of Misc. Steam Plant							
356		P	SG		-	-	-	-	-
357		P	CAGW		438,895	339,082	99,813	(33,900)	65,913
358		P	CAGE		8,125,556	8,125,556	-	-	-
359		P	JBG		1,374,619	1,063,099	311,520	-	311,520
360		P	CAGE		-	-	-	-	-
361				B2	9,939,070	9,527,737	411,333	(33,900)	377,433
362									
363									
				B2	578,767,869	508,536,743	70,231,127	(577,060)	69,654,067

DECEMBER 2016 West Control Area

AMA						UNADJUSTED RESULTS				
FERC	DESCRIP	BUS	WCA	Ref	TOTAL	OTHER	WASHINGTON	WASHINGTON	ADJ TOTAL	
ACCT		FUNC	FACTOR					ADJUSTMENT		
364	517	Operation Super & Engineering								
365		P	SG		-	-	-	-	-	
366					-	-	-	-	-	
367					-	-	-	-	-	
368	518	Nuclear Fuel Expense								
369		P	SE		-	-	-	-	-	
370					-	-	-	-	-	
371					-	-	-	-	-	
372					-	-	-	-	-	
373	519	Coolants and Water								
374		P	SG		-	-	-	-	-	
375					-	-	-	-	-	
376					-	-	-	-	-	
377	520	Steam Expenses								
378		P	SG		-	-	-	-	-	
379					-	-	-	-	-	
380					-	-	-	-	-	
381					-	-	-	-	-	
382					-	-	-	-	-	
383	523	Electric Expenses								
384		P	SG		-	-	-	-	-	
385					-	-	-	-	-	
386					-	-	-	-	-	
387	524	Misc. Nuclear Expenses								
388		P	SG		-	-	-	-	-	
389					-	-	-	-	-	
390					-	-	-	-	-	
391	528	Maintenance Super & Engineering								
392		P	SG		-	-	-	-	-	
393					-	-	-	-	-	
394					-	-	-	-	-	
395	529	Maintenance of Structures								
396		P	SG		-	-	-	-	-	
397					-	-	-	-	-	
398					-	-	-	-	-	
399	530	Maintenance of Reactor Plant								
400		P	SG		-	-	-	-	-	
401					-	-	-	-	-	
402					-	-	-	-	-	
403	531	Maintenance of Electric Plant								
404		P	SG		-	-	-	-	-	
405					-	-	-	-	-	
406					-	-	-	-	-	
407	532	Maintenance of Misc Nuclear								
408		P	SG		-	-	-	-	-	
409					-	-	-	-	-	
410					-	-	-	-	-	
411	Total Nuclear Power Generation					-	-	-	-	
412					-	-	-	-	-	

DECEMBER 2016 West Control Area

AMA						UNADJUSTED RESULTS			WASHINGTON	
FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL	
1050	931	Rents								
1051		PTD	S		371,215	326,867	44,348	-	44,348	
1052		PTD	SO		4,364,024	4,066,565	297,459	-	297,459	
1053				B2	4,735,239	4,393,432	341,807	-	341,807	
1054										
1055	935	Maintenance of General Plant								
1056		G	S		723,592	660,440	63,152	-	63,152	
1057		CUST	CN		61,119	56,760	4,359	-	4,359	
1058		G	SO		21,431,622	19,970,809	1,460,813	-	1,460,813	
1059				B2	22,216,334	20,688,009	1,528,324	-	1,528,324	
1060										
1061		TOTAL ADMINISTRATIVE & GEN EXP		B2	129,582,538	120,660,204	8,922,334	724,579	9,646,913	
1062										
1063		Summary of A&G Expense by Factor								
1064		S			31,466,668	29,560,503	1,906,165	26,881	1,933,046	
1065		SO			93,570,046	87,192,166	6,377,881	529,952	6,907,833	
1066		SG			1,990,838	1,827,377	163,461	67,040	230,501	
1067		CN			145,362	134,994	10,368	-	10,368	
1068		CAEE			197,259	197,259	-	-	-	
1069		CAGW			2,042,308	1,577,849	464,459	100,706	565,165	
1070		CAGE			170,058	170,058	-	-	-	
1071		Total A&G Expense by Factor		B2	129,582,538	120,660,204	8,922,334	724,579	9,646,913	
1072										
1073		TOTAL O&M EXPENSE		B2	1,766,090,172	1,566,970,266	199,119,905	2,810,127	201,930,033	

DECEMBER 2016 West Control Area

AMA

FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS			WASHINGTON	
					TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
1151	403GV0	General Vehicles							
1152		G-SG	SG		-	-	-	-	-
1153					-	-	-	-	-
1154					-	-	-	-	-
1155	403MP	Mining Depreciation							
1156		P	CAEE		-	-	-	-	-
1157				B3	-	-	-	-	-
1158					-	-	-	-	-
1159	403EP	Experimental Plant Depreciation							
1160		P	DGP		-	-	-	-	-
1161		P	SG		-	-	-	-	-
1162					-	-	-	-	-
1163	4031	ARO Depreciation							
1164			S		-	-	-	-	-
1165					-	-	-	-	-
1166					-	-	-	-	-
1167					-	-	-	-	-
1168		TOTAL DEPRECIATION EXPENSE		B3	684,593,850	637,952,892	46,640,958	766,642	47,407,600
1169									
1170		Summary of Depreciation Expense by Factor							
1171		S			158,517,107	144,214,936	14,302,171	414,334	14,716,505
1172		DGP			-	-	-	-	-
1173		DGU			-	-	-	-	-
1174		SG			33,691	30,925	2,766	32	2,798
1175		SO			14,159,446	13,194,316	965,130	638	965,768
1176		CN			1,228,407	1,140,789	87,618	(1,853)	85,765
1177		SE			-	-	-	-	-
1178		CAGW			100,636,542	77,749,892	22,886,650	(384,844)	22,501,806
1179		CAGE			372,867,648	372,867,648	-	-	-
1180		CAEW			-	-	-	-	-
1181		CAEE			99,935	99,935	-	-	-
1182		JBG			37,050,922	28,654,334	8,396,588	738,345	9,134,933
1183		JBE			152	117	34	(9)	25
1184		Total Depreciation Expense By Factor		B3	684,593,850	637,952,892	46,640,958	766,642	47,407,600
1185									
1186	404GP	Amort of LT Plant - Capital Lease Gen							
1187		I-SITUS	S		643,406	568,103	75,303	-	75,303
1188		I-SG	SG		-	-	-	-	-
1189		PTD	SO		837,182	780,118	57,064	-	57,064
1190		I-DGU	DGU		-	-	-	-	-
1191		CUST	CN		-	-	-	-	-
1192		I-SG	CAGW		-	-	-	-	-
1193		I-SG	CAGE		-	-	-	-	-
1194		I-DGP	DGP		-	-	-	-	-
1195				B4	1,480,588	1,348,221	132,367	-	132,367
1196									
1197	404SP	Amort of LT Plant - Cap Lease Steam							
1198		P	SG		-	-	-	-	-
1199		P	DGP		-	-	-	-	-
1200					-	-	-	-	-
1201					-	-	-	-	-
1202	404IP	Amort of LT Plant - Intangible Plant							
1203		I-SITUS	S		922,862	922,862	-	-	-
1204		P	SE		-	-	-	-	-
1205		I-SG	SG		5,277,239	4,843,944	433,296	2	433,298
1206		PTD	SO		10,004,887	9,322,938	681,949	23,491	705,439
1207		CUST	CN		3,963,369	3,680,675	282,694	11,582	294,276
1208		I-SG	CAGW		-	-	-	-	-
1209		I-SG	CAGE		-	-	-	-	-
1210		I-DGP	DGP		-	-	-	-	-
1211		I-SG	CAGE		-	-	-	-	-
1212		I-SG	CAGE		-	-	-	-	-
1213		I-SG	CAGW		13,251,714	10,238,024	3,013,690	(487)	3,013,203
1214		I-SG	CAGE		3,509,921	3,509,921	-	-	-
1215		P	JBG		276,103	213,531	62,571	35	62,606
1216		P	CAEW		-	-	-	-	-
1217		P	CAEE		25,220	25,220	-	-	-
1218		I-DGU	DGU		-	-	-	-	-
1219				B4	37,231,315	32,757,116	4,474,199	34,624	4,508,823
1220									
1221	404MP	Amort of LT Plant - Mining Plant							
1222		P	SE		-	-	-	-	-
1223					-	-	-	-	-
1224					-	-	-	-	-

DECEMBER 2016 West Control Area

AMA

FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS			WASHINGTON		
					TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL	
1381	41110	Deferred Income Tax - Federal-CR								
1382		GP	S		(16,811,355)	(16,815,169)	3,814	(4,069,884)	(4,066,070)	
1383		DPW	CIAC		(27,003,431)	(25,247,807)	(1,755,624)	-	(1,755,624)	
1384		GP	SCHMDEXP		(288,732,487)	(269,061,320)	(19,671,167)	-	(19,671,167)	
1385		GP	SNP		(6,015,450)	(5,645,535)	(369,915)	13,359	(356,556)	
1386		PT	SG		158	145	13	(13)	-	
1387		PT	SNPD		(707,268)	(661,285)	(45,983)	-	(45,983)	
1388		LABOR	SO		(1,103,493)	(1,028,277)	(75,216)	64,803	(10,413)	
1389		IBT	TAXDEPR		-	-	-	-	-	
1390		CUST	JBG		-	-	-	-	-	
1391		CUST	BADDEBT		(52,873)	(46,509)	(6,364)	6,364	-	
1392		GP	GPS		251,762	234,602	17,160	(17,160)	-	
1393		P	SGCT		-	-	-	-	-	
1394		P	JBE		(6,045,924)	(4,674,078)	(1,371,846)	(123,897)	(1,495,743)	
1395		PT	CAGW		111,561	86,190	25,371	14,818	40,189	
1396		PT	CAGE		(970,212)	(970,212)	-	-	-	
1397		P	SE		-	-	-	-	-	
1398		P	CAEE		(12,008,054)	(12,008,054)	-	-	-	
1399				B7	(359,087,066)	(335,837,311)	(23,249,755)	(4,111,611)	(27,361,366)	
1400										
1401		TOTAL DEFERRED INCOME TAXES			B7	92,672,504	83,803,042	8,869,462	1,942,656	10,812,118
1402	SCHMAF	Additions - Flow Through								
1403		SCHMAF	S		-	-	-	-	-	
1404		SCHMAF	SNP		-	-	-	-	-	
1405		SCHMAF	SO		-	-	-	-	-	
1406		SCHMAF	SE		-	-	-	-	-	
1407		SCHMAF	TROJP		-	-	-	-	-	
1408		SCHMAF	DGP		-	-	-	-	-	
1409				B6	-	-	-	-	-	
1410										
1411	SCHMAP	Additions - Permanent								
1412		P	S		-	-	-	-	-	
1413		P	BADDEBT		-	-	-	-	-	
1414		P	JBE		47,238	36,519	10,719	-	10,719	
1415		P	SCHMDEXP		68,492	63,826	4,666	-	4,666	
1416		P	CAEE		-	-	-	-	-	
1417		P	CAGW		-	-	-	-	-	
1418		P	CAGE		-	-	-	-	-	
1419		LABOR	SNP		-	-	-	-	-	
1420		SCHMAP-SO	SO		250,045	233,001	17,043	-	17,043	
1421										
1422				B6	365,775	333,346	32,428	-	32,428	
1423										
1424	SCHMAT	Additions - Temporary								
1425		SCHMAT-SITUS	S		64,348,927	61,328,839	3,020,089	9,146,503	12,166,592	
1426		P	JBE		15,930,869	12,316,085	3,614,784	(9)	3,614,774	
1427		DPW	CIAC		71,153,413	66,527,386	4,626,027	-	4,626,027	
1428		SCHMAT-SNP	SNP		15,850,569	14,875,851	974,718	-	974,718	
1429		P	TROJD		-	-	-	-	-	
1430		P	CN		-	-	-	9,730	9,730	
1431		SCHMAT-SE	SE		-	-	-	-	-	
1432		P	SG		(417)	(382)	(34)	34	(0)	
1433		SCHMAT	GPS		(663,387)	(618,169)	(45,217)	-	(45,217)	
1434		SCHMAT-SO	SO		2,907,678	2,709,486	198,192	(194,805)	3,387	
1435		SCHMAT-SNP	SNPD		1,863,634	1,742,471	121,164	-	121,164	
1436		P	JBG		-	-	-	738,380	738,380	
1437		CUST	BADDEBT		139,320	122,552	16,768	-	16,768	
1438		P	CAGW		(288,114)	(222,591)	(65,523)	447,477	381,954	
1439		P	CAGE		1,137,899	1,137,899	-	-	-	
1440		SCHMAT-SE	CAEW		-	-	-	-	-	
1441		SCHMAT-SE	CAEE		31,640,947	31,640,947	-	-	-	
1442		BOOKDEPR	SCHMDEXP		760,803,372	708,970,307	51,833,065	-	51,833,065	
1443				B6	964,824,711	900,530,679	64,294,032	10,147,309	74,441,341	
1444										
1445		TOTAL SCHEDULE - M ADDITIONS			B6	965,190,485	900,864,025	64,326,460	10,147,309	74,473,769
1446										
1447	SCHMDF	Deductions - Flow Through								
1448		SCHMDF	S		-	-	-	-	-	
1449		SCHMDF	CAGW		-	-	-	-	-	
1450		SCHMDF	CAGE		-	-	-	-	-	
1451		SCHMDF	DGP		-	-	-	-	-	
1452		SCHMDF	DGU		-	-	-	-	-	
1453				B6	-	-	-	-	-	

DECEMBER 2016 West Control Area										
AMA										
FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS			WASHINGTON		
					TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL	
1454	SCHMDP	Deductions - Permanent								
1455		SCHMDP	S		-	-	-	-	-	
1456		P	SE		-	-	-	-	-	
1457		P	CAEW		-	-	-	-	-	
1458		P	JBE		1,783,664	1,378,943	404,721	-	404,721	
1459		PTD	SNP		64,760	60,778	3,982	-	3,982	
1460		SCHMDP	SG		25,541,142	23,444,048	2,097,094	-	2,097,094	
1461		P	SCHMDEXP		(16,933)	(15,779)	(1,154)	-	(1,154)	
1462		SCHMDP-SO	SO		-	-	-	-	-	
1463				B6	27,372,633	24,867,989	2,504,644	-	2,504,644	
1464										
1465	SCHMDT	Deductions - Temporary								
1466		GP	S		(67,862,416)	(67,853,968)	(8,448)	4,308,705	4,300,257	
1467		CUST	BADDEBT		-	-	-	-	-	
1468		CUST	CN		-	-	-	-	-	
1469		SCHMDT-SNP	SNP		42,461,886	39,850,728	2,611,158	-	2,611,158	
1470		DPW	SNPD		(341,396)	(319,200)	(22,196)	-	(22,196)	
1471		P	JBE		3,719,661	2,875,654	844,007	-	844,007	
1472		P	SE		-	-	-	-	-	
1473		SCHMDT-SG	SG		167,673,774	153,906,666	13,767,108	-	13,767,108	
1474		SCHMDT-GPS	GPS		81,722,264	76,151,947	5,570,317	-	5,570,317	
1475		SCHMDT-SO	SO		36,113,237	33,651,703	2,461,535	296,921	2,758,456	
1476		TAXDEPR	TAXDEPR		910,975,456	851,460,976	59,514,480	-	59,514,480	
1477		SCHMDT-SG	CAGW		(459,807)	(355,238)	(104,569)	14,307,278	14,202,709	
1478		SCHMDT-SG	CAGE		3,636,671	3,636,671	-	-	-	
1479		P	JBG		-	-	-	1,570,229	1,570,229	
1480		P	CAEE		12,736,693	12,736,693	-	-	-	
1481		P	TROJD		-	-	-	-	-	
1482				B6	1,190,376,024	1,105,742,630	84,633,393	20,483,132	105,116,525	
1483										
1484				B6	1,217,748,657	1,130,610,620	87,138,037	20,483,132	107,621,169	
1485										
1486				B6	(252,558,172)	(229,746,595)	(22,811,577)	(10,335,823)	(33,147,400)	
1487										
1488										
1489	40911	State Income Taxes								
1490		IBT	IBT		80,362,694	80,362,694	-	-	-	
1491		Credits	IBT		-	-	-	-	-	
1492			CAGE		-	-	-	-	-	
1493		IBT	IBT		-	-	-	-	-	
1494				B6	80,362,694	80,362,694	-	-	-	
1495										
1496										
1497		Calculation of Taxable Income:								
1498		Operating Revenues			5,075,869,555	4,723,395,551	352,474,004	590,087	353,064,091	
1499		Operating Deductions:								
1500		O & M Expenses			1,766,090,172	1,566,970,266	199,119,905	2,810,127	201,930,033	
1501		Depreciation Expense			684,593,850	637,952,892	46,640,958	766,642	47,407,600	
1502		Amortization Expense			44,193,199	39,517,374	4,675,826	34,624	4,710,449	
1503		Taxes Other Than Income			189,632,535	167,345,118	22,287,417	777,515	23,064,932	
1504		Interest & Dividends (AFUDC-Equity)			(27,450,081)	(25,762,061)	(1,688,020)	(6,709)	(1,694,729)	
1505		Misc Revenue & Expense			(1,747,766)	(1,644,229)	(103,537)	122,868	19,331	
1506		Total Operating Deductions			2,655,311,909	2,384,379,360	270,932,548	4,505,067	275,437,616	
1507		Other Deductions:								
1508		Interest Deductions			361,417,789	339,192,703	22,225,086	(194,683)	22,030,403	
1509		Interest on PCRBS			-	-	-	-	-	
1510		Schedule M Adjustments			(252,558,172)	(229,746,595)	(22,811,577)	(10,335,823)	(33,147,400)	
1511										
1512		Income Before State Taxes			1,806,581,685	1,770,076,893	36,504,793	(14,056,120)	22,448,673	
1513										
1514		State Income Taxes			80,362,694	80,362,694	-	-	-	
1515										
1516		Total Taxable Income			1,726,218,991	1,689,714,199	36,504,793	(14,056,120)	22,448,673	
1517										
1518		Tax Rate			35.0%	35.0%	35.0%	35.0%	35.0%	
1519										
1520		Federal Income Tax - Calculated			604,176,647	591,399,970	12,776,677	(4,919,642)	7,857,036	
1521										
1522		Adjustments to Calculated Tax:								
1523	40910	Fed. Credit	P	SE	(16,588)	(15,307)	(1,281)	-	(1,281)	
1524	40910	Fed. Credit	P	JBE	(20,826)	(16,100)	(4,726)	-	(4,726)	
1525	40910	Fed. Credit	P	SO	(2,022)	(1,884)	(138)	-	(138)	
1526	40910	Fed. Credit	P	SG	-	-	-	-	-	
1527	40910	Fed. Credit	P	CAGW	(20,836,850)	(16,098,157)	(4,738,693)	-	(4,738,693)	
1528	40910	Fed. Credit	P	CAEE	-	-	-	-	-	
1529		FEDERAL INCOME TAX			583,300,361	575,268,521	8,031,840	(4,919,642)	3,112,198	
1530										
1531		TOTAL OPERATING EXPENSES			3,434,756,148	3,145,234,277	289,521,871	1,534,790	291,056,661	

DECEMBER 2016 West Control Area									
AMA									
FERC	BUS	WCA	UNADJUSTED RESULTS			WASHINGTON			
ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
1609	Summary of Steam Production Plant by Factor								
1610	S				-	-	-	(314,791)	(314,791)
1611	JBG				1,264,942,978	978,277,913	286,665,065	(22,589,923)	264,075,142
1612	JBE				-	-	-	-	-
1613	SG				26,264,739	24,108,233	2,156,506	-	2,156,506
1614	CAGW				230,252,826	177,888,986	52,363,840	(28,356,714)	24,007,126
1615	CAGE				5,490,857,932	5,490,857,932	-	-	-
1616	SSGCH				-	-	-	-	-
1617	Total Steam Production Plant by Factor								
1618	320	Land and Land Rights		B8	7,012,318,476	6,671,133,065	341,185,411	(51,261,428)	289,923,983
1619		P	DGP		-	-	-	-	-
1620		P	SG		-	-	-	-	-
1621					-	-	-	-	-
1622					-	-	-	-	-
1623	321	Structures and Improvements			-	-	-	-	-
1624		P	DGP		-	-	-	-	-
1625		P	SG		-	-	-	-	-
1626					-	-	-	-	-
1627					-	-	-	-	-
1628	322	Reactor Plant Equipment			-	-	-	-	-
1629		P	DGP		-	-	-	-	-
1630		P	SG		-	-	-	-	-
1631					-	-	-	-	-
1632					-	-	-	-	-
1633	323	Turbogenerator Units			-	-	-	-	-
1634		P	DGP		-	-	-	-	-
1635		P	SG		-	-	-	-	-
1636					-	-	-	-	-
1637					-	-	-	-	-
1638	324	Land and Land Rights			-	-	-	-	-
1639		P	DGP		-	-	-	-	-
1640		P	SG		-	-	-	-	-
1641					-	-	-	-	-
1642					-	-	-	-	-
1643	325	Misc. Power Plant Equipment			-	-	-	-	-
1644		P	DGP		-	-	-	-	-
1645		P	SG		-	-	-	-	-
1646					-	-	-	-	-
1647					-	-	-	-	-
1648					-	-	-	-	-
1649	NP	Unclassified Nuclear Plant - Acct 300			-	-	-	-	-
1650		P	SG		-	-	-	-	-
1651					-	-	-	-	-
1652					-	-	-	-	-
1653					-	-	-	-	-
1654	Total Nuclear Production Plant								
1655					-	-	-	-	-
1656					-	-	-	-	-
1657					-	-	-	-	-
1658	Summary of Nuclear Production Plant by Factor								
1659		DGP			-	-	-	-	-
1660		DGU			-	-	-	-	-
1661		SG			-	-	-	-	-
1662					-	-	-	-	-
1663	Total Nuclear Plant by Factor								
1664					-	-	-	-	-
1665	330	Land and Land Rights			-	-	-	-	-
1666		P	DGP		-	-	-	-	-
1667		P	DGU		-	-	-	-	-
1668		P	CAGW		25,355,056	19,588,837	5,766,218	(19,491)	5,746,727
1669		P	CAGE		6,098,442	6,098,442	-	-	-
1670		P	CAGW		-	-	-	-	-
1671		P	CAGE		-	-	-	-	-
1672				B8	31,453,498	25,687,279	5,766,218	(19,491)	5,746,727
1673					-	-	-	-	-
1674	331	Structures and Improvements			-	-	-	-	-
1675		P	DGP		-	-	-	-	-
1676		P	DGU		-	-	-	-	-
1677		P	CAGW		247,038,214	190,857,060	56,181,154	510,832	56,691,987
1678		P	CAGE		15,445,510	15,445,510	-	-	-
1679		P	CAGW		-	-	-	-	-
1680		P	CAGE		-	-	-	-	-
1681				B8	262,483,724	206,302,569	56,181,154	510,832	56,691,987
1682					-	-	-	-	-

DECEMBER 2016 West Control Area AMA						UNADJUSTED RESULTS			WASHINGTON	
FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL	
1763	341	Structures and Improvements								
1764		P	SG		-	-	-	-	-	
1765		P	DGU		-	-	-	-	-	
1766		P	CAGW		57,654,686	44,542,922	13,111,764	3,435	13,115,199	
1767		P	CAGE		169,746,525	169,746,525	-	-	-	
1768		P	CAGE		-	-	-	-	-	
1769				B8	227,401,211	214,289,447	13,111,764	3,435	13,115,199	
1770										
1771	342	Fuel Holders, Producers & Accessories								
1772		P	SG		-	-	-	-	-	
1773		P	DGU		-	-	-	-	-	
1774		P	CAGW		1,622,667	1,253,642	369,025	-	369,025	
1775		P	CAGE		14,284,271	14,284,271	-	-	-	
1776		P	CAGE		-	-	-	-	-	
1777				B8	15,906,938	15,537,913	369,025	-	369,025	
1778										
1779	343	Prime Movers								
1780		P	S		-	-	-	-	-	
1781		P	DGU		-	-	-	-	-	
1782		P	SG		-	-	-	-	-	
1783		P	CAGW		976,519,734	754,440,709	222,079,025	(304,772)	221,774,253	
1784		P	CAGE		1,948,189,767	1,948,189,767	-	-	-	
1785		P	CAGE		-	-	-	-	-	
1786				B8	2,924,709,501	2,702,630,476	222,079,025	(304,772)	221,774,253	
1787										
1788	344	Generators								
1789		P	S		-	-	-	-	-	
1790		P	DGU		-	-	-	-	-	
1791		P	SG		-	-	-	-	-	
1792		P	CAGW		133,236,198	102,935,771	30,300,427	40,088	30,340,515	
1793		P	CAGE		339,524,869	339,524,869	-	-	-	
1794		P	CAGE		-	-	-	-	-	
1795				B8	472,761,067	442,460,640	30,300,427	40,088	30,340,515	
1796										
1797	345	Accessory Electric Plant								
1798		P	SG		-	-	-	-	-	
1799		P	DGU		-	-	-	-	-	
1800		P	CAGW		87,925,295	67,929,423	19,995,872	76,287	20,072,159	
1801		P	CAGE		237,872,662	237,872,662	-	-	-	
1802		P	CAGE		-	-	-	-	-	
1803				B8	325,797,957	305,802,084	19,995,872	76,287	20,072,159	
1804										
1805										
1806										
1807	346	Misc. Power Plant Equipment								
1808		P	SG		-	-	-	-	-	
1809		P	DGU		-	-	-	-	-	
1810		P	CAGW		4,028,001	3,111,958	916,044	-	916,044	
1811		P	CAGE		11,856,356	11,856,356	-	-	-	
1812				B8	15,884,357	14,968,313	916,044	-	916,044	
1813										
1814	347	Other Production ARO								
1815		P	S		-	-	-	-	-	
1816					-	-	-	-	-	
1817					-	-	-	-	-	
1818	OP	Unclassified Other Prod Plant-Acct 300								
1819		P	S		-	-	-	-	-	
1820		P	SG		1,582,577	1,452,637	129,940	-	129,940	
1821		P	CAGW		(398,454)	(307,838)	(90,616)	-	(90,616)	
1822		P	CAGE		(50,263)	(50,263)	-	-	-	
1823					1,133,859	1,094,535	39,324	-	39,324	
1824										
1825		Total Other Production Plant		B8	4,027,769,057	3,740,100,752	287,668,305	(1,851)	287,666,453	
1826										
1827		Summary of Other Production Plant by Factor								
1828		S			74,986	74,986	-	-	-	
1829		DGU			-	-	-	-	-	
1830		SG			1,582,577	1,452,637	129,940	-	129,940	
1831		CAGW			1,264,355,728	976,817,363	287,538,365	(1,851)	287,536,513	
1832		CAGE			2,761,755,766	2,761,755,766	-	-	-	
1833		SSGCT			-	-	-	-	-	
1834		Total of Other Production Plant by Factor		B8	4,027,769,057	3,740,100,752	287,668,305	(1,851)	287,666,453	
1835										
1836		Experimental Plant								
1837	103	Experimental Plant								
1838		P	DGP		-	-	-	-	-	
1839		Total Experimental Plant			-	-	-	-	-	
1840										
1841		TOTAL PRODUCTION PLANT		B8	12,058,110,344	11,237,088,238	821,022,106	(47,115,357)	773,906,748	

DECEMBER 2016 West Control Area

AMA

FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS			WASHINGTON	
					TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
2211	Summary of General Plant by Factor								
2212	S				604,393,400	558,044,307	46,349,093	(222,935)	46,126,158
2213	JBG				20,975,653	16,222,089	4,753,564	(78,119)	4,675,444
2214	JBE				847	655	192	78,231,996	76,232,188
2215	SG				(25,615)	(23,512)	(2,103)	-	(2,103)
2216	SO				283,084,455	263,788,977	19,295,479	109,208	19,404,686
2217	SE				-	-	-	-	-
2218	CN				19,712,030	18,306,038	1,405,992	(31,093)	1,374,900
2219	DEU				-	-	-	-	-
2220	CAGW				65,780,004	50,820,389	14,959,615	189,602	15,149,217
2221	CAGE				201,525,209	201,525,209	-	-	-
2222	CAEW				-	-	-	-	-
2223	CAEE				6,041,508	6,041,508	-	-	-
2224	SSGCT				-	-	-	-	-
2225	SSGCH				-	-	-	-	-
2226	Less Capital Leases				(20,830,138)	(20,036,437)	(793,701)	-	(793,701)
2227	Total General Plant by Factor			B8	1,180,657,353	1,094,689,222	85,968,130	76,198,658	162,166,788
2228	301 Organization				-	-	-	-	-
2229	I-SITUS	S			-	-	-	-	-
2230	PTD	SO			-	-	-	-	-
2231	I-SG	CAGW			-	-	-	-	-
2232	I-SG	CAGE			-	-	-	-	-
2233	I-SG	SG			-	-	-	-	-
2234				B8	-	-	-	-	-
2235	302 Franchise & Consent				-	-	-	-	-
2236	I-SITUS	S			(31,081,215)	(31,081,215)	-	-	-
2237	I-SG	SG			-	-	-	-	-
2238	I-SG	CAGW			-	-	-	-	-
2239	I-SG	CAGE			-	-	-	-	-
2240	I-SG	CAGW			178,725,803	138,080,181	40,645,622	-	40,645,622
2241	I-SG	CAGE			14,386,245	14,386,245	-	-	-
2242	I-DGP	DGP			-	-	-	-	-
2243	I-DGU	DGU			-	-	-	-	-
2244				B8	162,030,833	121,385,211	40,645,622	-	40,645,622
2245					-	-	-	-	-
2246	303 Miscellaneous Intangible Plant				-	-	-	-	-
2247	I-SITUS	S			14,933,135	13,104,301	1,828,834	192,411	2,021,245
2248	I-SG	SG			1,588,168	1,457,769	130,399	940	131,339
2249	PTD	SO			372,368,475	346,987,258	25,381,217	555,589	25,936,806
2250	P	SE			-	-	-	-	-
2251	CUST	CN			137,529,966	127,720,421	9,809,545	369,391	10,178,936
2252	I-SG	CAGW			74,736,193	57,739,772	16,996,421	(14,454)	16,981,968
2253	I-SG	CAGE			72,299,088	72,299,088	-	-	-
2254	P	JBG			1,041,092	805,157	235,935	138	236,074
2255	P	CAEW			-	-	-	-	-
2256	P	CAEE			144,558	144,558	-	-	-
2257	I-SG	CAGE			-	-	-	-	-
2258	I-SG	CAGE			-	-	-	-	-
2259				B8	674,640,675	620,258,323	54,382,352	1,104,015	55,486,367
2260	303 Less Non-Utility Plant				-	-	-	-	-
2261	I-SITUS	S			-	-	-	-	-
2262				B8	674,640,675	620,258,323	54,382,352	1,104,015	55,486,367
2263	IP Unclassified Intangible Plant - Acct 300				-	-	-	-	-
2264	I-SITUS	S			-	-	-	-	-
2265	I-SG	SG			-	-	-	-	-
2266	I-DGU	DGU			-	-	-	-	-
2267	PTD	SO			-	-	-	-	-
2268					-	-	-	-	-
2269					-	-	-	-	-
2270	TOTAL INTANGIBLE PLANT			B8	836,671,508	741,643,534	95,027,974	1,104,015	96,131,990
2271					-	-	-	-	-
2272	Summary of Intangible Plant by Factor								
2273	S				(16,148,080)	(17,976,914)	1,828,834	192,411	2,021,245
2274	JBG				1,041,092	805,157	235,935	138	236,074
2275	JBE				-	-	-	-	-
2276	SG				1,588,168	1,457,769	130,399	940	131,339
2277	SO				372,368,475	346,987,258	25,381,217	555,589	25,936,806
2278	CN				137,529,966	127,720,421	9,809,545	369,391	10,178,936
2279	CAGW				253,461,996	195,819,953	57,642,044	(14,454)	57,627,590
2280	CAGE				86,685,333	86,685,333	-	-	-
2281	CAEW				-	-	-	-	-
2282	CAEE				144,558	144,558	-	-	-
2283	SSGCT				-	-	-	-	-
2284	SSGCH				-	-	-	-	-
2285	SE				-	-	-	-	-
2286	Total Intangible Plant by Factor			B8	836,671,508	741,643,534	95,027,974	1,104,015	96,131,990
2287	Summary of Unclassified Plant (Account 106)								
2288	DP				39,490,901	32,133,235	7,357,666	150,913	7,508,580
2289	DS0				-	-	-	-	-
2290	GP				14,789,682	13,788,004	1,001,678	97,404	1,099,082
2291	HP				-	-	-	-	-
2292	NP				-	-	-	-	-
2293	OP				1,133,859	1,094,535	39,324	-	39,324
2294	TP				61,273,824	56,198,557	5,075,268	(22,256)	5,053,012
2295	TS0				-	-	-	-	-
2296	IP				-	-	-	-	-
2297	MP				-	-	-	-	-
2298	SP				(13,335,946)	(15,785,352)	2,449,405	(193,306)	2,256,099
2299	Total Unclassified Plant by Factor				103,352,320	87,428,978	15,923,341	32,756	15,956,097
2300					-	-	-	-	-
2301	TOTAL ELECTRIC PLANT IN SERVICE			B8	26,535,097,006	24,726,423,336	1,808,673,669	76,149,421	1,884,823,091

DECEMBER 2016 West Control Area

AMA		WCA		UNADJUSTED RESULTS		WASHINGTON		WASHINGTON	
FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
2443	165	Prepayments							
2444		DMSC	S		18,751,024	18,751,024	-	-	-
2445		GP	GPS		4,742,955	4,419,668	323,287	(323,287)	0
2446		PT	SG		1,716,828	1,575,865	140,963	(140,963)	-
2447		PT	CAGW		983,688	759,979	223,709	(223,709)	(0)
2448		PT	CAGE		1,120,856	1,120,856	-	-	-
2449		P	CAEW		-	-	-	-	-
2450		P	CAEE		(94,752)	(94,752)	-	-	-
2451		P	SE		-	-	-	-	-
2452		PTD	SO		20,666,486	19,257,826	1,408,660	(1,408,660)	(0)
2453		Total Prepayments		B15	47,887,086	45,790,467	2,096,619	(2,096,619)	(0)
2454									
2455	182M	Misc Regulatory Assets							
2456		P	S		123,344,564	123,105,339	239,225	-	239,225
2457		DEFSG	SG		-	-	-	-	-
2458		P	CAGE		-	-	-	-	-
2459		P	CAGE		1,215,960	1,215,960	-	-	-
2460		P	CAGW		-	-	-	-	-
2461		DEFSG	JBG		-	-	-	-	-
2462		P	SE		-	-	-	-	-
2463		P	CAEW		-	-	-	-	-
2464		P	CAEE		211,682,642	211,682,642	-	-	-
2465		T	SO		(205,123)	(191,141)	(13,981)	13,981	(0)
2466				B16	336,038,043	335,812,800	225,243	13,981	239,225
2467									
2468	186M	Misc Deferred Debits							
2469		LABOR	S		5,831,582	5,831,582	-	-	-
2470		P	CAEW		-	-	-	-	-
2471		P	CAEE		-	-	-	-	-
2472		P	SG		14,526,692	13,333,956	1,192,736	(1,192,736)	0
2473		LABOR	SO		243,836	227,216	16,620	(16,620)	0
2474		P	SE		-	-	-	-	-
2475		P	CAGW		7,508,134	5,800,642	1,707,491	(1,707,491)	-
2476		DEFSG	CAGE		28,442,864	28,442,864	-	-	-
2477		P	CAEW		-	-	-	-	-
2478		P	CAEE		3,173,268	3,173,268	-	-	-
2479		P	JBE		(13,101)	(10,128)	(2,973)	73,228	70,256
2480		GP	EXCTAX		-	-	-	-	-
2481		Total Misc. Deferred Debits		B11	59,713,274	56,799,399	2,913,875	(2,843,619)	70,256
2482									
2483		Working Capital							
2484	CWC	Cash Working Capital							
2485		CWC	S		-	-	-	22,531,723	22,531,723
2486		CWC	SO		-	-	-	-	-
2487		CWC	SE		-	-	-	-	-
2488				B14	-	-	-	22,531,723	22,531,723
2489									
2490	OWC	Other Work. Cap.							
2491	131	Cash	GP	SNP	-	-	-	-	-
2492	135	Working Funds	GP	SG	-	-	-	-	-
2493	141	Other A/R	GP	SO	-	-	-	-	-
2494	143	Other A/R	PTD	SO	45,345,882	42,255,036	3,090,846	(3,090,846)	-
2495	232	A/P	PTD	SE	(0)	(0)	(0)	-	(0)
2496	232	A/P	P	SO	(6,688,395)	(6,232,503)	(455,891)	455,891	-
2497	232	A/P	P	CAEE	(3,359,804)	(3,359,804)	-	-	-
2498	232	A/P	T	CAGE	0	0	-	-	-
2499	232	A/P	P	S	(14,100)	(14,100)	-	-	-
2500	2533	Other Msc. Df. Crd.	P	OTHER	-	-	-	-	-
2501	2533	Other Msc. Df. Crd.	P	CAEW	-	-	-	-	-
2502	2533	Other Msc. Df. Crd.	P	CAGE	(5,978,692)	(5,978,692)	-	-	-
2503	230	Asset Retr. Oblig.	P	SE	-	-	-	-	-
2504	230	Asset Retr. Oblig.	P	CAEW	-	-	-	-	-
2505	230	Asset Retr. Oblig.	P	CAEE	-	-	-	-	-
2506	230	Asset Retr. Oblig.	P	S	(9,185,162)	(9,185,162)	-	-	-
2507	254105	ARO Reg Liability	P	S	-	-	-	-	-
2508	254105	ARO Reg Liability	P	SE	-	-	-	-	-
2509	254105	ARO Reg Liability	P	CAGE	-	-	-	-	-
2510	254105	ARO Reg Liability	P	CAEE	-	-	-	-	-
2511	2533	Cholie Reclamation	P	CAEE	-	-	-	-	-
2512				B14	20,119,730	17,484,776	2,634,955	(2,634,955)	(0)
2513									
2514		Total Working Capital			20,119,730	17,484,776	2,634,955	19,896,768	22,531,723

DECEMBER 2016 West Control Area AMA						UNADJUSTED RESULTS			WASHINGTON	
FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL	
2741	108363	Storage Battery Equipment								
2742		DPW	S		-	-	-	-	-	
2743				B17	-	-	-	-	-	
2744										
2745	108364	Poles, Towers & Fixtures								
2746		DPW	S		(598,804,992)	(535,827,797)	(62,977,195)	(1,481,435)	(64,458,630)	
2747				B17	(598,804,992)	(535,827,797)	(62,977,195)	(1,481,435)	(64,458,630)	
2748										
2749	108365	Overhead Conductors								
2750		DPW	S		(310,774,440)	(279,708,326)	(31,066,115)	(626,294)	(31,692,409)	
2751				B17	(310,774,440)	(279,708,326)	(31,066,115)	(626,294)	(31,692,409)	
2752										
2753	108366	Underground Conduit								
2754		DPW	S		(154,610,948)	(144,726,996)	(9,883,952)	(227,633)	(10,111,586)	
2755				B17	(154,610,948)	(144,726,996)	(9,883,952)	(227,633)	(10,111,586)	
2756										
2757	108367	Underground Conductors								
2758		DPW	S		(365,693,622)	(353,953,764)	(11,739,857)	(289,160)	(12,029,018)	
2759				B17	(365,693,622)	(353,953,764)	(11,739,857)	(289,160)	(12,029,018)	
2760										
2761	108368	Line Transformers								
2762		DPW	S		(497,409,067)	(442,351,761)	(55,057,305)	(1,081,443)	(56,138,749)	
2763				B17	(497,409,067)	(442,351,761)	(55,057,305)	(1,081,443)	(56,138,749)	
2764										
2765	108369	Services								
2766		DPW	S		(282,040,783)	(256,882,559)	(25,158,224)	(613,616)	(25,771,840)	
2767				B17	(282,040,783)	(256,882,559)	(25,158,224)	(613,616)	(25,771,840)	
2768										
2769	108370	Meters								
2770		DPW	S		(93,069,498)	(89,062,159)	(4,007,339)	(124,756)	(4,132,094)	
2771				B17	(93,069,498)	(89,062,159)	(4,007,339)	(124,756)	(4,132,094)	
2772										
2773										
2774										
2775	108371	Installations on Customers' Premises								
2776		DPW	S		(7,234,662)	(6,874,738)	(359,925)	(4,771)	(364,695)	
2777				B17	(7,234,662)	(6,874,738)	(359,925)	(4,771)	(364,695)	
2778										
2779	108372	Leased Property								
2780		DPW	S		-	-	-	-	-	
2781				B17	-	-	-	-	-	
2782										
2783	108373	Street Lights								
2784		DPW	S		(30,246,809)	(28,238,792)	(2,008,017)	(36,082)	(2,044,099)	
2785				B17	(30,246,809)	(28,238,792)	(2,008,017)	(36,082)	(2,044,099)	
2786										
2787	108D00	Unclassified Dist Plant - Acct 300								
2788		DPW	S		-	-	-	-	-	
2789					-	-	-	-	-	
2790										
2791	108DS	Unclassified Dist Sub Plant - Acct 300								
2792		DPW	S		-	-	-	-	-	
2793					-	-	-	-	-	
2794										
2795	108DP	Unclassified Dist Sub Plant - Acct 300								
2796		DPW	S		4,101,885	3,681,795	420,090	(133,892)	286,198	
2797					4,101,885	3,681,795	420,090	(133,892)	286,198	
2798										
2799										
2800		TOTAL DISTRIBUTION PLANT DEPR		B17	(2,632,601,289)	(2,409,580,698)	(223,020,591)	(5,050,102)	(228,070,693)	
2801										
2802		Summary of Distribution Plant Depr by Factor								
2803		S			(2,632,601,289)	(2,409,580,698)	(223,020,591)	(5,050,102)	(228,070,693)	
2804										
2805		Total Distribution Depreciation by Factor		B17	(2,632,601,289)	(2,409,580,698)	(223,020,591)	(5,050,102)	(228,070,693)	

DECEMBER 2016 West Control Area

AMA

FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	UNADJUSTED RESULTS			WASHINGTON		
					TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL	
2806	108GP	General Plant Accumulated Depr								
2807		G-SITUS	S		(220,953,959)	(198,963,348)	(21,990,612)	(396,699)	(22,387,311)	
2808		G-DGP	DGP		-	-	-	-	-	
2809		G-DGU	DGU		-	-	-	-	-	
2810		G-SG	SG		33,674	30,909	2,765	-	2,765	
2811		CUST	CN		(8,001,702)	(7,430,967)	(570,734)	27,055	(543,680)	
2812		PTD	SO		(101,160,828)	(94,265,548)	(6,895,280)	(96,970)	(6,992,250)	
2813		P	SE		-	-	-	-	-	
2814		G-SG	CAGW		(24,843,366)	(19,193,516)	(5,649,851)	(310,532)	(5,960,382)	
2815		G-SG	CAGE		(67,486,276)	(67,486,276)	-	-	-	
2816		P	JBG		(6,535,401)	(5,054,330)	(1,481,072)	27,049	(1,454,023)	
2817		P	CAEW		-	-	-	-	-	
2818		P	CAEE		(1,714,052)	(1,714,052)	-	-	-	
2819		G-SG	CAGE		-	-	-	-	-	
2820		G-SG	CAGE		-	-	-	-	-	
2821				B17	(430,661,911)	(394,077,127)	(36,584,783)	(750,098)	(37,334,881)	
2822										
2823										
2824	108MP	Mining Plant Accumulated Depr.								
2825		P	S		-	-	-	-	-	
2826		P	CAEW		-	-	-	-	-	
2827		P	CAEE		-	-	-	-	-	
2828		P	JBE		-	-	-	(53,371,758)	(53,371,758)	
2829				B17	-	-	-	(53,371,758)	(53,371,758)	
2830	108MP	Less Centralia Situs Depreciation								
2831		P	S		-	-	-	-	-	
2832				B17	-	-	-	(53,371,758)	(53,371,758)	
2833										
2834	1081390	Accum Depr - Capital Lease								
2835		PTD	SO		-	-	-	-	-	
2836					-	-	-	-	-	
2837					-	-	-	-	-	
2838		Remove Capital Leases								
2839					-	-	-	-	-	
2840					-	-	-	-	-	
2841	1081399	Accum Depr - Capital Lease								
2842		P	S		-	-	-	-	-	
2843		P	SE		-	-	-	-	-	
2844					-	-	-	-	-	
2845					-	-	-	-	-	
2846		Remove Capital Leases								
2847					-	-	-	-	-	
2848					-	-	-	-	-	
2849					-	-	-	-	-	
2850		TOTAL GENERAL PLANT ACCUM DEPR			B17	(430,661,911)	(394,077,127)	(36,584,783)	(54,121,856)	(90,706,639)
2851										
2852										
2853										
2854		Summary of General Depreciation by Factor								
2855		S			(220,953,959)	(198,963,348)	(21,990,612)	(396,699)	(22,387,311)	
2856		DGP			-	-	-	-	-	
2857		DGU			-	-	-	-	-	
2858		SE			-	-	-	-	-	
2859		SO			(101,160,828)	(94,265,548)	(6,895,280)	(96,970)	(6,992,250)	
2860		CN			(8,001,702)	(7,430,967)	(570,734)	27,055	(543,680)	
2861		SG			33,674	30,909	2,765	-	2,765	
2862		DEU			-	-	-	-	-	
2863		CAGW			(24,843,366)	(19,193,516)	(5,649,851)	(310,532)	(5,960,382)	
2864		CAGE			(67,486,276)	(67,486,276)	-	-	-	
2865		CAEW			-	-	-	-	-	
2866		CAEE			(1,714,052)	(1,714,052)	-	-	-	
2867		SSGCT			-	-	-	-	-	
2868		JBG			(6,535,401)	(5,054,330)	(1,481,072)	27,049	(1,454,023)	
2869		Remove Capital Leases								
2870				B17	(430,661,911)	(394,077,127)	(36,584,783)	(750,098)	(37,334,881)	
2871										
2872										
2873		TOTAL ACCUM DEPR - PLANT IN SERV			B17	(8,651,300,834)	(7,962,779,943)	(688,520,892)	(46,294,895)	(734,815,786)
2874	111SP	Accum Prov for Amort-Steam								
2875		P	CAGW		-	-	-	-	-	
2876		P	CAGW		-	-	-	-	-	
2877		P	CAGE		-	-	-	-	-	
2878		P	SG		-	-	-	-	-	
2879					-	-	-	-	-	
2880					-	-	-	-	-	
2881					-	-	-	-	-	

DECEMBER 2016 West Control Area

AMA		WCA		UNADJUSTED RESULTS					
FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	WASHINGTON ADJ TOTAL
2882	111GP	Accum Prov for Amort-General							
2883		G-SITUS	S		(11,941,367)	(10,484,267)	(1,457,100)	(32,614)	(1,489,714)
2884		CUST	CN		-	-	-	-	-
2885		I-SG	SG		-	-	-	-	-
2886		PTD	SO		(5,144,163)	(4,793,529)	(350,634)	(22,130)	(372,764)
2887		I-SG	CAGW		-	-	-	-	-
2888		I-SG	CAGE		-	-	-	-	-
2889		P	CAEW		-	-	-	-	-
2890		P	CAEE		-	-	-	-	-
2891		P	SE		-	-	-	-	-
2892				B18	(17,085,530)	(15,277,795)	(1,807,734)	(54,744)	(1,862,478)
2893									
2894									
2895	111HP	Accum Prov for Amort-Hydro							
2896		P	DGP		-	-	-	-	-
2897		P	DGU		-	-	-	-	-
2898		P	SG		-	-	-	-	-
2899		P	CAGW		(1,593,219)	(1,230,891)	(362,328)	(34,632)	(396,960)
2900		P	CAGE		-	-	-	-	-
2901		P	CAGE		-	-	-	-	-
2902				B18	(1,593,219)	(1,230,891)	(362,328)	(34,632)	(396,960)
2903									
2904									
2905	111IP	Accum Prov for Amort-Intangible Plant							
2906		I-SITUS	S		18,402,072	18,402,072	-	-	-
2907		I-DGP	DGP		-	-	-	-	-
2908		I-DGU	DGU		-	-	-	-	-
2909		P	CAEW		-	-	-	-	-
2910		P	CAEE		(131,545)	(131,545)	-	-	-
2911		P	SE		-	-	-	-	-
2912		I-SG	SG		(14,164,033)	(13,001,074)	(1,162,959)	32,276	(1,130,683)
2913		I-SG	CAGW		-	-	-	-	-
2914		I-SG	CAGE		-	-	-	-	-
2915		CUST	CN		(117,935,004)	(109,523,101)	(8,411,903)	(144,467)	(8,556,370)
2916		P	CAGE		-	-	-	-	-
2917		P	CAGE		-	-	-	-	-
2918		I-SG	CAGW		(99,205,268)	(76,644,117)	(22,561,151)	(1,627,694)	(24,188,845)
2919		I-SG	CAGE		(26,446,725)	(26,446,725)	-	-	-
2920		PTD	JBG		(577,478)	(446,608)	(130,870)	(31,293)	(162,163)
2921		PTD	SO		(281,591,561)	(262,397,840)	(19,193,721)	864,011	(18,329,710)
2922				B18	(521,649,541)	(470,188,937)	(51,460,604)	(907,168)	(52,367,772)
2923	111IP	Less Non-Utility Plant							
2924		NUTIL	OTH		-	-	-	-	-
2925				B18	(521,649,541)	(470,188,937)	(51,460,604)	(907,168)	(52,367,772)
2926									
2927	111390	Accum Amtr - Capital Lease							
2928		G-SITUS	S		396,357	396,357	-	-	-
2929		G-SITUS	SG		910,304	835,562	74,742	-	74,742
2930		P	CAGE		-	-	-	-	-
2931		PTD	CAGW		-	-	-	591,185	591,185
2932		PTD	SO		8,673,284	8,082,100	591,185	-	591,185
2933					9,979,946	9,314,019	665,926	591,185	1,257,111
2934									
2935		Remove Capital Lease Amtr							
2936					(9,979,946)	(9,314,019)	(665,926)	(591,185)	(1,257,111)
2937				B18	(540,328,290)	(486,697,624)	(53,630,666)	(996,544)	(54,627,210)
2938									
2939									
2940									
2941									
2942		Summary of Amortization by Factor							
2943		S			6,857,063	8,314,163	(1,457,100)	(32,614)	(1,489,714)
2944		DGP			-	-	-	-	-
2945		DGU			-	-	-	-	-
2946		SE			-	-	-	-	-
2947		SO			(278,062,439)	(259,109,269)	(18,953,170)	841,881	(18,111,290)
2948		CN			(117,935,004)	(109,523,101)	(8,411,903)	(144,467)	(8,556,370)
2949		SSGCT			-	-	-	-	-
2950		JBG			(577,478)	(446,608)	(130,870)	(31,293)	(162,163)
2951		CAGW			(100,798,487)	(77,875,008)	(22,923,479)	(1,071,142)	(23,994,621)
2952		CAGE			(26,446,725)	(26,446,725)	-	-	-
2953		CAEW			-	-	-	-	-
2954		CAEE			(131,545)	(131,545)	-	-	-
2955		SG			(13,253,729)	(12,165,512)	(1,088,217)	32,276	(1,055,941)
2956		Less Capital Lease							
2957				B18	(9,979,946)	(9,314,019)	(665,926)	(591,185)	(1,257,111)
2957		Total Provision For Amortization by Factor							
				B18	(540,328,290)	(486,697,624)	(53,630,666)	(996,544)	(54,627,210)

3. REVENUE ADJUSTMENTS

	Total Normalized	3.1 Temperature Normalization	3.2 Revenue Normalizing	3.3 Effective Price Change	3.4 SO2 Emission Allowances	3.5 Wheeling Revenue	0.0 0
1 Operating Revenues:							
2 General Business Revenues	12,473,900	5,547,842	370,374	6,555,683	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	(316,154)	-	-	-	-	(316,154)	-
6 Total Operating Revenues	12,157,746	5,547,842	370,374	6,555,683	-	(316,154)	-
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	4,255,206	1,941,745	129,631	2,294,489	(5)	(110,654)	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	301	-	-	-	301	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	(779)	-	-	-	(779)	-	-
28 Total Operating Expenses:	4,254,728	1,941,745	129,631	2,294,489	(483)	(110,654)	-
29							
30 Operating Rev For Return:	7,903,017	3,606,098	240,743	4,261,194	483	(205,500)	-
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	195	-	-	-	195	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	(513)	-	-	-	(513)	-	-
54							
55 Total Deductions:	(318)	-	-	-	(318)	-	-
56							
57 Total Rate Base:	(318)	-	-	-	(318)	-	-
58							
59							
60 Estimated ROE impact	1.972%	0.900%	0.060%	1.063%	0.000%	-0.051%	0.000%
61 Estimated Price Change	(12,740,675)	(5,813,473)	(388,108)	(6,869,569)	(816)	331,292	-
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	12,158,524	5,547,842	370,374	6,555,683	779	(316,154)	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	793	-	-	-	793	-	-
72 Income Before Tax	12,157,731	5,547,842	370,374	6,555,683	(15)	(316,154)	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	12,157,731	5,547,842	370,374	6,555,683	(15)	(316,154)	-
77							
78 Federal Income Taxes	4,255,206	1,941,745	129,631	2,294,489	(5)	(110,654)	-

	Total Normalized	3.1 Temperature Normalization	3.2 Revenue Normalizing	3.3 Effective Price Change	3.4 SO2 Emission Allowances	3.5 Wheeling Revenue	0
1 Operating Revenues:							0
2 General Business Revenues	10,140,488	5,547,842	370,374	4,222,271	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	(316,154)	-	-	-	-	(316,154)	-
6 Total Operating Revenues	9,824,334	5,547,842	370,374	4,222,271	-	(316,154)	-
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	3,438,517	1,941,745	129,631	1,477,795	-	(110,654)	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	3,438,517	1,941,745	129,631	1,477,795	-	(110,654)	-
29							
30 Operating Rev For Return:	6,385,817	3,606,098	240,743	2,744,476	-	(205,500)	-
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	1.593%	0.900%	0.060%	0.685%	0.000%	-0.051%	0.000%
61 Estimated Price Change	(10,294,723)	(5,813,473)	(388,106)	(4,424,434)	-	331,292	-
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	9,824,334	5,547,842	370,374	4,222,271	-	(316,154)	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	9,824,334	5,547,842	370,374	4,222,271	-	(316,154)	-
73							
74 State income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	9,824,334	5,547,842	370,374	4,222,271	-	(316,154)	-
77							
78 Federal Income Taxes	3,438,517	1,941,745	129,631	1,477,795	-	(110,654)	-

	Total Normalized	3.1 Temperature Normalization	3.2 Revenue Normalizing	3.3 Effective Price Change	3.4 SO2 Emission Allowances	3.5 Wheeling Revenue	0.0 0
1 Operating Revenues:							
2 General Business Revenues	2,333,412	-	-	2,333,412	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-
6 Total Operating Revenues	2,333,412	-	-	2,333,412	-	-	-
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	816,689	-	-	816,694	(5)	-	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	301	-	-	-	301	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	(779)	-	-	-	(779)	-	-
28 Total Operating Expenses:	816,211	-	-	816,694	(483)	-	-
29							
30 Operating Rev For Return:	1,517,201	-	-	1,516,718	483	-	-
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	195	-	-	-	195	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	(513)	-	-	-	(513)	-	-
54							
55 Total Deductions:	(318)	-	-	-	(318)	-	-
56							
57 Total Rate Base:	(318)	-	-	-	(318)	-	-
58							
59							
60 Estimated ROE Impact	0.384%	0.000%	0.000%	0.383%	0.000%	0.000%	0.000%
61 Estimated Price Change	(2,445,952)	-	-	(2,445,136)	(816)	-	-
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	2,334,191	-	-	2,333,412	779	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	793	-	-	-	793	-	-
72 Income Before Tax	2,333,397	-	-	2,333,412	(15)	-	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	2,333,397	-	-	2,333,412	(15)	-	-
77							
78 Federal Income Taxes	816,689	-	-	816,694	(5)	-	-

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Revenue:							
Residential	440	RES	6,478,907	WA	Situs	6,478,907	3.1.1
Commercial	442	RES	(274,846)	WA	Situs	(274,846)	3.1.1
Industrial ¹	442	RES	(656,219)	WA	Situs	(656,219)	3.1.1
Public Street & Highway	444	RES	-	WA	Situs	-	3.1.1
			<u>5,547,842</u>			<u>5,547,842</u>	

¹Includes Irrigation

Description of Adjustment

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

PacifiCorp
Results of Operations - December 2016
Summary of Revenue Adjustments

	A	B	C	D	E	F	G	H	I	J	K	L	M
	Total Revenue	Remove Amounts From 305 Report Not Included in Model Inputs ¹	Revenues in Tab 2	Normalizing Adjustments ²	Temperature Normalization	Total Restating Adjustments	Restating Adjusted Revenue	Annualizing Price Change ³	Total Annualized Adjustments	Annualizing Adjusted Revenue	Pro Forma Price Change ⁴	Total Pro Forma Adjustments	Total Washington Revenue
Residential	\$136,929,328	\$7,393,792	\$144,323,120	\$290,908	\$6,478,907	\$6,769,815	\$151,092,936	\$1,837,392	\$1,837,392	\$152,930,328	\$1,015,742	\$1,015,742	\$153,946,070
Commercial	\$121,029,059	(\$3,531,114)	\$117,497,945	\$108,335	(\$274,846)	(\$166,511)	\$117,331,434	\$1,555,108	\$1,555,108	\$118,886,542	\$859,665	\$859,665	\$119,746,207
Industrial	\$53,063,401	(\$1,725,662)	\$51,337,738	(\$46,611)	\$0	(\$46,611)	\$51,291,128	\$637,698	\$637,698	\$51,928,826	\$352,503	\$352,503	\$52,281,329
Irrigation	\$15,094,662	\$298,761	\$15,393,423	\$11,597	(\$656,219)	(\$644,622)	\$14,748,801	\$175,151	\$175,151	\$14,923,952	\$96,268	\$96,268	\$15,020,220
Public St & Hwy	\$1,325,535	(\$29,118)	\$1,296,417	\$6,145	\$0	\$6,145	\$1,302,562	\$16,922	\$16,922	\$1,319,484	\$9,234	\$9,234	\$1,328,718
Total Washington	\$327,441,985	\$2,406,659	\$329,848,644	\$370,374	\$5,547,842	\$5,918,217	\$335,766,860	\$4,222,271	\$4,222,271	\$339,989,131	\$2,333,412	\$2,333,412	\$342,322,543
Source / Formula	305 Report		A + B		Customer Info. Services Table 3 Ref Page 3.2	D + E Ref Page 3.1	C + F	Table 3 Ref Page 3.3	H	G + I	Table 3 Ref Page 3.3	K	J + L

¹ Amounts included in 305 Report and not unadjusted results relate to Blue Sky revenues \$134,741, BPA Residential Exchange Credits (\$13,777,156), and DSM revenues \$11,235,771.

² Adjustments back out Schedule 191 (System Benefits Charge) -\$11,252,672, SMUD -\$0, Acquisition Commitment \$0, Centralia Refund \$0, Merger Credits \$0, Chehalis Deferral \$0, Revenue Accounting Adjustments \$11,519,742, Irrigation Demand Charge Accrual \$0, Depreciation Adjustment \$260,768 and Merwin Adjustment -\$157,449.

³ Impact for 277 days of the \$5.7 million price increase effective October 4, 2016.

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

PacifiCorp
 Results of Operations - December 2016
 Summary of kWh Adjustments

KWhs

	A	B	C
	Total kWhs	Total Adjustments ¹ kWhs	Total Adjusted KWhs
Residential	1,571,784,531	76,159,960	1,647,944,491
Commercial	1,448,757,002	(4,506,840)	1,444,250,162
Industrial	780,267,550	0	780,267,550
Irrigation	170,816,053	(9,485,430)	161,330,623
Public St & Hwy	10,028,792	0	10,028,792
Total Washington	3,981,653,928	62,167,690	4,043,821,618
Source / Formula	305 Report	Table 2	A + B

¹ Temperature normalization -62,167,690 kWh.

PacifiCorp

Results of Operations - December 2016

Summary of Revenue Adjustments

	Average Customers	Booked kWhs	Restating Temperature Adjustments ¹ kWhs	Total Adjustments kWhs	Adjusted kWhs	Booked Revenues \$	Restating Adjustments ² \$	Annualized Adjustments ³ \$	Pro Forma Adjustments ⁴ \$	Total Adjustments	Adjusted Revenue
Residential											
02RES00016	101,403	1,413,530,440	72,625,326	72,625,326	1,486,155,766	\$122,741,176	\$12,295,257	\$1,720,106	\$950,926	\$14,966,289	\$137,707,466
02RES00017	4,540	62,028,318	3,483,725	3,483,725	65,512,043	\$5,344,078	\$563,923	\$75,257	\$41,604	\$680,784	\$6,024,863
02RES00018	85	2,107,372	118,599	118,599	2,225,971	\$202,262	\$19,023	\$2,819	\$1,558	\$23,400	\$225,662
02RES0018X	16	344,537	0	0	344,537	\$32,348	\$2,584	\$445	\$246	\$3,275	\$35,623
02NETMT135	462	5,029,085	0	0	5,029,085	\$464,074	\$37,200	\$6,385	\$3,530	\$47,115	\$511,189
02RGNS024	<u>3,471</u>	<u>20,871,279</u>	<u>-67,690</u>	<u>-67,690</u>	<u>20,803,589</u>	<u>\$2,312,494</u>	<u>\$79,073</u>	<u>\$30,464</u>	<u>\$16,841</u>	<u>\$126,378</u>	<u>\$2,438,872</u>
Subtotal	109,976	1,503,911,031	76,159,960	76,159,960	1,580,070,991	\$131,096,433	\$12,997,060	\$1,835,476	\$1,014,705	\$15,847,241	\$146,943,674
02OALTO15R	1,078	992,500	0	0	992,500	\$143,178	\$4,660	\$1,916	\$1,037	\$7,613	\$150,791
Subtotal	1,078	992,500	0	0	992,500	\$143,178	\$4,660	\$1,916	\$1,037	\$7,613	\$150,791
AGA	0	0	0	0	0	\$2,605	\$0	\$0	\$0	\$0	\$2,605
Chehalis Deferral	0	0	0	0	0	\$0	\$0	\$0	\$0	\$0	\$0
Rev Adjustment	0	0	0	0	0	-\$4,997,123	\$4,997,123	\$0	\$0	\$4,997,123	\$0
Acquisition Commitment	0	0	0	0	0	\$0	\$0	\$0	\$0	\$0	\$0
Centralia Refund	0	0	0	0	0	\$0	\$0	\$0	\$0	\$0	\$0
Merger Credit	0	0	0	0	0	\$0	\$0	\$0	\$0	\$0	\$0
DSM	0	0	0	0	0	\$4,725,777	-\$4,725,777	\$0	\$0	-\$4,725,777	\$0
Blue Sky	0	0	0	0	0	\$110,987	-\$110,987	\$0	\$0	-\$110,987	\$0
BPA Balance Acct.	0	0	0	0	0	-\$1,001,529	\$1,001,529	\$0	\$0	\$1,001,529	\$0
SMUD	0	0	0	0	0	\$0	\$0	\$0	\$0	\$0	\$0
Unbilled Sales	0	66,881,000	0	0	66,881,000	\$6,849,000	\$0	\$0	\$0	\$0	\$6,849,000
Total	111,056	1,571,784,531	76,159,960	76,159,960	1,647,944,491	\$136,929,328	\$14,163,608	\$1,837,392	\$1,015,742	\$17,016,742	\$153,946,070
Commercial											
02GNSV0024	15,372	499,554,729	-1,590,381	-1,590,381	497,964,348	\$46,110,249	-\$1,482,898	\$568,467	\$314,266	-\$600,165	\$45,510,084
02GNSV024F	113	1,228,517	0	0	1,228,517	\$168,905	\$42	\$2,152	\$1,190	\$3,384	\$172,288
02GNSV24FP	80	189,954	0	0	189,954	\$73,006	\$1,424	\$948	\$524	\$2,896	\$75,902
Subtotal	15,566	500,973,200	-1,590,381	-1,590,381	499,382,817	\$46,352,160	-\$1,481,432	\$571,567	\$315,980	-\$593,885	\$45,758,274
02LGSV0036	982	817,666,632	-2,329,205	-2,329,205	815,337,427	\$65,092,226	-\$1,866,262	\$805,378	\$445,237	-\$615,647	\$64,476,579
Subtotal	982	817,666,632	-2,329,205	-2,329,205	815,337,427	\$65,092,226	-\$1,866,262	\$805,378	\$445,237	-\$615,647	\$64,476,579
02LGSV048T	37	194,278,246	-587,254	-587,254	193,690,992	\$14,121,939	-\$454,666	\$174,095	\$96,245	-\$184,326	\$13,937,613
Subtotal	37	194,278,246	-587,254	-587,254	193,690,992	\$14,121,939	-\$454,666	\$174,095	\$96,245	-\$184,326	\$13,937,613
02OALTO15N	1,263	2,037,704	0	0	2,037,704	\$291,189	-\$1,826	\$3,751	\$2,029	\$3,954	\$295,144
02RCFLO054	28	277,220	0	0	277,220	\$25,612	-\$859	\$317	\$174	-\$368	\$25,244
Subtotal	1,291	2,314,924	0	0	2,314,924	\$316,801	-\$2,685	\$4,068	\$2,203	\$3,586	\$320,387
AGA	0	0	0	0	0	\$404,354	\$0	\$0	\$0	\$0	\$404,354
Chehalis Deferral	0	0	0	0	0	\$0	\$0	\$0	\$0	\$0	\$0
Rev Adjustment	0	0	0	0	0	-\$4,280,712	\$4,280,712	\$0	\$0	\$4,280,712	\$0
Acquisition Commitment	0	0	0	0	0	\$0	\$0	\$0	\$0	\$0	\$0
DSM	0	0	0	0	0	\$4,216,679	-\$4,216,679	\$0	\$0	-\$4,216,679	\$0
Blue Sky	0	0	0	0	0	\$23,525	-\$23,525	\$0	\$0	-\$23,525	\$0
BPA Balance Acct	0	0	0	0	0	-\$56,912	\$56,912	\$0	\$0	\$56,912	\$0
SMUD	0	0	0	0	0	\$0	\$0	\$0	\$0	\$0	\$0
Unbilled Sales	0	-66,476,000	0	0	-66,476,000	-\$5,151,000	\$0	\$0	\$0	\$0	-\$5,151,000
Total	17,876	1,448,757,002	-4,506,840	-4,506,840	1,444,250,162	\$121,029,059	-\$3,697,625	\$1,555,106	\$859,665	-\$1,282,852	\$119,746,207
Industrial											
02GNSV0024	375	16,237,025	0	0	16,237,025	\$1,526,560	-\$43,353	\$18,893	\$10,445	-\$14,015	\$1,512,545
02GNSV024F	4	33,312	0	0	33,312	\$8,572	\$1	\$109	\$60	\$170	\$8,742
02GNSV24FP	1	4,040	0	0	4,040	\$1,697	\$30	\$22	\$12	\$64	\$1,781
Subtotal	380	16,274,377	0	0	16,274,377	\$1,536,829	-\$43,322	\$19,024	\$10,517	-\$13,781	\$1,523,049
02LGSV0036	112	101,242,485	0	0	101,242,485	\$8,473,744	-\$259,973	\$104,628	\$57,841	-\$97,504	\$8,376,240
Subtotal	112	101,242,485	0	0	101,242,485	\$8,473,744	-\$259,973	\$104,628	\$57,841	-\$97,504	\$8,376,240
02PRSV47TM	1	1,597,000	0	0	1,597,000	\$287,631	-\$3,421	\$3,727	\$2,028	\$2,334	\$289,965
02LGSV048M	0	0	0	0	0	\$0	\$0	\$0	\$0	\$0	\$0
02LGSV048T	31	646,630,703	0	0	646,630,703	\$41,442,827	-\$1,398,086	\$510,093	\$281,995	-\$605,998	\$40,836,829
Subtotal	32	648,227,703	0	0	648,227,703	\$41,730,458	-\$1,401,507	\$513,820	\$284,023	-\$603,664	\$41,126,793
02OALTO15N	52	130,985	0	0	130,985	\$17,575	-\$166	\$226	\$122	\$182	\$17,756
Subtotal	52	130,985	0	0	130,985	\$17,575	-\$166	\$226	\$122	\$182	\$17,756
AGA	0	0	0	0	0	\$40,490	\$0	\$0	\$0	\$0	\$40,490
Chehalis Deferral	0	0	0	0	0	\$0	\$0	\$0	\$0	\$0	\$0
Rev Adjustment	0	0	0	0	0	-\$1,677,220	\$1,677,220	\$0	\$0	\$1,677,220	\$0
DSM	0	0	0	0	0	\$1,745,930	-\$1,745,930	\$0	\$0	-\$1,745,930	\$0
BPA Balancing Acct	0	0	0	0	0	-\$1,404	\$1,404	\$0	\$0	\$1,404	\$0
SMUD	0	0	0	0	0	\$0	\$0	\$0	\$0	\$0	\$0
Unbilled Sales	0	14,392,000	0	0	14,392,000	\$1,197,000	\$0	\$0	\$0	\$0	\$1,197,000
Total	576	780,267,550	0	0	780,267,550	\$53,063,401	-\$1,772,273	\$637,696	\$352,503	-\$782,072	\$52,281,329

PacifiCorp
 Results of Operations - December 2016
 Summary of Revenue Adjustments

	Average Customers	Booked kWhs	Restating Temperature Adjustments ¹ kWhs	Total Adjustments kWhs	Adjusted kWhs	Booked Revenues \$	Restating Adjustments ² \$	Annualized Adjustments ³ \$	Pro Forma Adjustments ⁴ \$	Total Adjustments	Adjusted Revenue
Irrigation											
02APSV0040	3,184	117,249,566	-9,485,430	-9,485,430	107,764,156	\$9,363,661	-\$288,751	\$116,278	\$63,910	-\$108,563	\$9,255,098
02APSV040X	1,989	51,703,467	0	0	51,703,467	\$4,594,621	\$97	\$58,673	\$32,358	\$91,328	\$4,685,949
Subtotal	5,172	168,953,053	-9,485,430	-9,485,430	159,467,623	\$13,958,282	-\$288,655	\$175,151	\$96,268	-\$17,236	\$13,941,047
AGA	0	0	0	0	0	\$249,173	\$0	\$0	\$0	\$0	\$249,173
Irrigation Demand Charge	0	0	0	0	0	\$0	\$0	\$0	\$0	\$0	\$0
Chehalis Deferral	0	0	0	0	0	\$0	\$0	\$0	\$0	\$0	\$0
Rev Adjustment	0	0	0	0	0	-\$519,855	\$519,855	\$0	\$0	\$519,855	\$0
DSM	0	0	0	0	0	\$518,251	-\$518,251	\$0	\$0	-\$518,251	\$0
Blue Sky	0	0	0	0	0	\$229	-\$229	\$0	\$0	-\$229	\$0
BPA Balancing Acct	0	0	0	0	0	-\$58,766	\$58,766	\$0	\$0	-\$58,766	\$0
BPA Adjustment Fee	0	0	0	0	0	\$117,347	-\$117,347	\$0	\$0	-\$117,347	\$0
Unbilled Sales	0	1,863,000	0	0	1,863,000	\$830,000	\$0	\$0	\$0	\$0	\$830,000
Total	5,172	170,816,053	-9,485,430	-9,485,430	161,330,623	\$15,094,662	-\$345,862	\$175,151	\$96,268	-\$74,443	\$15,020,220
Public Street & Highway Lighting											
02COSL0052	14	158,994	0	0	158,994	\$31,834	-\$443	\$400	\$221	\$178	\$32,011
02CUSL053F	112	3,440,403	0	0	3,440,403	\$251,209	-\$12,861	\$3,036	\$1,678	-\$8,147	\$243,062
02CUSL053M	105	1,076,638	0	0	1,076,638	\$77,923	\$17	\$993	\$549	\$1,559	\$79,482
02HPSV0051	186	3,842,729	0	0	3,842,729	\$772,543	-\$10,678	\$9,819	\$5,320	\$4,461	\$777,004
02MVSLL0057	40	1,676,028	0	0	1,676,028	\$214,634	-\$4,706	\$2,674	\$1,466	-\$566	\$214,068
02CFR0012	0	0	0	0	0	\$91	\$0	\$0	\$0	\$0	\$91
Sub Total	457	10,194,792	0	0	10,194,792	\$1,348,233	-\$28,671	\$16,922	\$9,234	-\$2,515	\$1,345,718
AGA	0	0	0	0	0	\$0	\$0	\$0	\$0	\$0	\$0
Chehalis Deferral	0	0	0	0	0	\$0	\$0	\$0	\$0	\$0	\$0
Rev Adjustment	0	0	0	0	0	-\$34,833	\$34,833	\$0	\$0	\$34,833	\$0
DSM	0	0	0	0	0	\$29,134	-\$29,134	\$0	\$0	-\$29,134	\$0
Unbilled Sales	0	-166,000	0	0	-166,000	-\$17,000	\$0	\$0	\$0	\$0	-\$17,000
Total	457	10,028,792	0	0	10,028,792	\$1,325,535	-\$22,973	\$16,922	\$9,234	\$3,183	\$1,328,718
Total	135,136	3,981,653,928	62,167,690	62,167,690	4,043,821,618	\$27,441,985	8,324,875	\$4,222,271	\$2,333,412	14,880,558	\$42,322,543

¹ Temperature normalization.

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

³ Impact for 277 days of the \$5.7 million price increase effective October 4, 2016.

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

Proforma
Results of Operations - December 2016
Summary of Revenue Adjustments

Account	Residential		Commercial		Residential		Commercial		Residential		Commercial		Residential		Commercial	
	Revenue	Adjustment	Revenue	Adjustment	Revenue	Adjustment	Revenue	Adjustment	Revenue	Adjustment	Revenue	Adjustment	Revenue	Adjustment	Revenue	Adjustment
Residential																
02RES00016	\$12,741,476	\$10,552,331	\$6,179,731	\$50,304	\$12,295,257	\$13,076,414	\$1,720,106	\$1,720,106	\$1,707,466	\$1,707,466	\$950,926	\$950,926	\$137,707,466	\$137,707,466	\$14,896,289	\$17,707,466
02RES00017	\$5,344,078	\$463,131	\$294,366	\$2,392	\$5,659,225	\$5,998,092	\$75,257	\$75,257	\$5,983,259	\$4,604	\$4,604	\$6,024,863	\$6,024,863	\$680,784	\$6,024,863	
02RES00018	\$292,248	\$15,742	\$10,975	\$65	\$19,023	\$21,285	\$2,819	\$2,819	\$23,104	\$1,558	\$1,558	\$25,662	\$25,662	\$23,400	\$25,662	
02RES00019	\$32,448	\$2,574	\$0	\$0	\$3,492	\$445	\$445	\$445	\$3,377	\$246	\$246	\$3,623	\$3,623	\$3,275	\$3,623	
02RES00020	\$44,074	\$27,021	\$0	\$0	\$7,200	\$10,174	\$6,385	\$6,385	\$9,659	\$5,500	\$5,500	\$11,189	\$11,189	\$7,115	\$11,189	
02RES00021	\$1,166,222	\$86,624	\$66,423	\$66,423	\$32,823	\$32,823	\$32,823	\$32,823	\$32,823	\$32,823	\$32,823	\$32,823	\$32,823	\$32,823	\$32,823	
02RES00022	\$13,099,033	\$1,721,880	\$6,478,907	\$53,550	\$12,597,500	\$14,409,197	\$1,835,476	\$1,835,476	\$1,459,926,909	\$1,459,926,909	\$1,459,926,909	\$1,459,926,909	\$1,459,926,909	\$1,459,926,909	\$1,459,926,909	
02VAL7015R	\$143,178	\$2,826	\$7,448	\$0	\$4,660	\$14,838	\$1,916	\$1,916	\$14,754	\$1,037	\$1,037	\$150,791	\$150,791	\$7,613	\$150,791	
Subtotal	\$143,178	\$2,826	\$7,448	\$0	\$4,660	\$14,838	\$1,916	\$1,916	\$14,754	\$1,037	\$1,037	\$150,791	\$150,791	\$7,613	\$150,791	
AGA	\$2,605	\$0	\$0	\$0	\$0	\$2,605	\$0	\$0	\$0	\$0	\$0	\$2,605	\$2,605	\$0	\$2,605	
Checklist Deferral	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Rev Adjustment	\$4,997,123	\$0	\$0	\$0	\$4,997,123	\$0	\$0	\$0	\$0	\$0	\$0	\$4,997,123	\$4,997,123	\$0	\$0	
Acquisition Commitment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Contract Refund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Merger Credit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
DSM	\$4,732,777	\$0	\$0	\$0	\$4,732,777	\$0	\$0	\$0	\$0	\$0	\$0	\$4,732,777	\$4,732,777	\$0	\$0	
Blue Sky	\$10,029,229	\$0	\$0	\$0	\$10,029,229	\$0	\$0	\$0	\$0	\$0	\$0	\$10,029,229	\$10,029,229	\$0	\$0	
BPA Balance Acct	\$1,001,529	\$0	\$0	\$0	\$1,001,529	\$0	\$0	\$0	\$0	\$0	\$0	\$1,001,529	\$1,001,529	\$0	\$0	
SMUD	\$6,849,000	\$0	\$0	\$0	\$6,849,000	\$0	\$0	\$0	\$0	\$0	\$0	\$6,849,000	\$6,849,000	\$0	\$0	
Unbilled Rev	\$136,929,128	\$1,599,446	\$12,270,557	\$33,539	\$14,655,608	\$15,092,926	\$1,837,392	\$1,837,392	\$152,930,328	\$152,930,328	\$101,5742	\$131,946,070	\$17,016,742	\$153,946,070	\$6,849,000	
Commercial																
02COM0024	\$46,110,249	\$1,584,839	\$210,140	\$122,517	\$14,338	\$1,482,998	\$44,627,351	\$568,467	\$568,467	\$45,195,818	\$314,266	\$314,266	\$45,510,084	\$45,510,084	\$600,165	\$45,510,084
02COM0025	\$168,205	\$0	\$6	\$0	\$35	\$42	\$168,946	\$2,152	\$2,152	\$171,098	\$1,190	\$1,190	\$172,288	\$172,288	\$3,384	\$172,288
02COM0026	\$73,006	\$0	\$1,419	\$0	\$1,424	\$74,430	\$74,430	\$948	\$948	\$75,378	\$524	\$524	\$75,902	\$75,902	\$2,896	\$75,902
Subtotal	\$46,352,160	\$1,584,839	\$211,565	\$122,517	\$14,379	\$1,481,432	\$44,870,727	\$571,567	\$571,567	\$45,442,294	\$315,980	\$315,980	\$45,758,274	\$45,758,274	\$593,885	\$45,758,274
021650006	\$5,692,228	\$1,951,120	\$536,210	\$145,222	\$1,262	\$1,866,262	\$5,376,664	\$698,338	\$698,338	\$6,031,142	\$446,237	\$446,237	\$6,477,379	\$6,477,379	\$815,647	\$6,477,379
Subtotal	\$6,892,228	\$1,951,120	\$536,210	\$145,222	\$1,262	\$1,866,262	\$6,031,142	\$895,379	\$895,379	\$6,071,142	\$446,237	\$446,237	\$6,477,379	\$6,477,379	\$815,647	\$6,477,379
02165008T	\$14,121,029	\$429,245	\$0	\$27,085	\$1,664	\$454,666	\$13,667,273	\$174,095	\$174,095	\$13,841,368	\$96,245	\$96,245	\$13,937,613	\$13,937,613	\$184,326	\$13,937,613
Subtotal	\$14,121,029	\$429,245	\$0	\$27,085	\$1,664	\$454,666	\$13,667,273	\$174,095	\$174,095	\$13,841,368	\$96,245	\$96,245	\$13,937,613	\$13,937,613	\$184,326	\$13,937,613
02VAL7015N	\$291,189	\$5,800	\$3,894	\$0	\$80	\$1,826	\$280,384	\$3,751	\$3,751	\$293,115	\$2,029	\$2,029	\$295,144	\$295,144	\$3,954	\$295,144
02PCT10054	\$25,672	\$2805	\$3,894	\$0	\$80	\$2,859	\$47,753	\$317	\$317	\$25,070	\$174	\$174	\$25,244	\$25,244	\$2,003	\$25,244
Subtotal	\$316,861	\$8,605	\$3,894	\$0	\$80	\$4,685	\$314,116	\$4,068	\$4,068	\$318,184	\$2,203	\$2,203	\$320,387	\$320,387	\$5,957	\$320,387
AGA	\$404,354	\$0	\$0	\$0	\$0	\$404,354	\$0	\$0	\$0	\$0	\$0	\$404,354	\$404,354	\$0	\$0	
Checklist Deferral	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Rev Adjustment	\$4,290,712	\$0	\$0	\$0	\$4,290,712	\$0	\$0	\$0	\$0	\$0	\$0	\$4,290,712	\$4,290,712	\$0	\$0	
Acquisition Commitment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Contract Refund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Blue Sky	\$1,146,623	\$0	\$0	\$0	\$1,146,623	\$0	\$0	\$0	\$0	\$0	\$0	\$1,146,623	\$1,146,623	\$0	\$0	
BPA Balance Acct	\$23,525	\$0	\$0	\$0	\$23,525	\$0	\$0	\$0	\$0	\$0	\$0	\$23,525	\$23,525	\$0	\$0	
SMUD	\$56,912	\$0	\$0	\$0	\$56,912	\$0	\$0	\$0	\$0	\$0	\$0	\$56,912	\$56,912	\$0	\$0	
SMUD	\$5,151,000	\$0	\$0	\$0	\$5,151,000	\$0	\$0	\$0	\$0	\$0	\$0	\$5,151,000	\$5,151,000	\$0	\$0	
Unbilled Rev	\$17,016,742	\$1,651,361	\$109,891	\$274,846	\$33,491	\$3,697,625	\$17,331,484	\$1,555,108	\$1,555,108	\$15,806,542	\$849,665	\$849,665	\$16,656,207	\$16,656,207	\$2,303,852	\$16,656,207
Total	\$17,016,742	\$1,651,361	\$109,891	\$274,846	\$33,491	\$3,697,625	\$17,331,484	\$1,555,108	\$1,555,108	\$15,806,542	\$849,665	\$849,665	\$16,656,207	\$16,656,207	\$2,303,852	\$16,656,207

PacificCorp
Results of Operations - December 2016
Summary of Revenue Adjustments

	Restating										Annualizing				Pro Forma			
	Booked Revenues	BPA		Merwin/Deepec Sch 92	Total Restating Adj.	Total Adj. Rev.	Rate Change ²		Total Annualized Adj.	Total Adj. Rev. Res. and Annual Adj.	Rate Change ³		Total Pro Forma Adj.	Total Adj. Rev. Res. Annual. & Pro Forma Adj.	Total Adjustments	Adjusted Revenue		
		Normalization ¹	Adjustment				Temperature	Increase			E/E 10/4/2016	Increase					E/E 9/15/2017	
Industrial																		
02GNSV0024	\$1,526,560	-\$51,534	\$7,715	\$0	\$466	-\$43,353	\$1,483,207	1.69%	\$18,893	\$18,893	\$1,502,100	2.35%	\$10,445	\$10,445	\$1,512,545	-\$14,015	\$1,512,545	
02GNSV024F	\$8,572	\$0	\$0	\$0	\$1	\$8,571	\$8,572	1.69%	\$109	\$109	\$8,682	2.35%	\$60	\$60	\$8,742	\$170	\$8,742	
02GNSV24FP	\$1,627	\$0	\$0	\$0	\$0	\$30	\$1,727	1.69%	\$22	\$22	\$1,749	2.35%	\$12	\$12	\$1,761	\$64	\$1,761	
Subtotal	\$1,536,829	-\$51,534	\$7,745	\$0	\$467	-\$43,322	\$1,493,508		\$19,024	\$19,024	\$1,512,532		\$10,517	\$10,517	\$1,523,049	-\$13,781	\$1,523,049	
021GNSV0036	\$8,473,744	-\$273,040	\$10,918	\$0	\$2,150	-\$250,973	\$8,213,771	1.69%	\$104,628	\$104,628	\$8,318,399	2.35%	\$57,841	\$57,841	\$8,376,240	-\$97,504	\$8,376,240	
Subtotal	\$8,473,744	-\$273,040	\$10,918	\$0	\$2,150	-\$250,973	\$8,213,771		\$104,628	\$104,628	\$8,318,399		\$57,841	\$57,841	\$8,376,240	-\$97,504	\$8,376,240	
02PRSV47TM	\$287,631	-\$3,458	\$0	\$0	\$37	-\$3,421	\$284,210	1.74%	\$3,727	\$3,727	\$287,937	2.38%	\$2,028	\$2,028	\$289,965	\$2,334	\$289,965	
021GNSV048M	\$0	\$0	\$0	\$0	\$0	\$0	\$0	1.69%	\$0	\$0	\$0	2.35%	\$0	\$0	\$0	\$0	\$0	
021GNSV048T	\$41,442,827	-\$1,410,086	\$0	\$0	\$12,899	-\$1,398,086	\$40,044,741	1.69%	\$510,093	\$510,093	\$40,554,834	2.35%	\$281,095	\$281,095	\$40,836,820	-\$605,095	\$40,836,820	
Subtotal	\$41,730,458	-\$1,414,444	\$0	\$0	\$12,936	-\$1,401,507	\$40,328,950		\$513,820	\$513,820	\$40,842,770		\$284,023	\$284,023	\$41,126,793	-\$603,664	\$41,126,793	
020AL7015N	\$17,575	-\$371	\$200	\$0	\$5	-\$166	\$17,408	1.72%	\$226	\$226	\$17,634	2.34%	\$122	\$122	\$17,756	\$182	\$17,756	
Subtotal	\$17,575	-\$371	\$200	\$0	\$5	-\$166	\$17,408		\$226	\$226	\$17,634		\$122	\$122	\$17,756	\$182	\$17,756	
AGA	\$40,490	\$0	\$0	\$0	\$0	\$40,490	\$40,490	0.00%	\$0	\$0	\$40,490	0.00%	\$0	\$0	\$40,490	\$0	\$40,490	
Chehalis Deferral	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	\$0	\$0	\$0	0.00%	\$0	\$0	\$0	\$0	\$0	
Rev Adjustment	-\$1,677,220	\$1,677,220	\$0	\$0	\$1,677,220	\$0	\$0	0.00%	\$0	\$0	\$0	0.00%	\$0	\$0	\$0	\$1,677,220	\$0	
DSM	\$1,745,930	-\$1,745,930	\$0	\$0	\$0	-\$1,745,930	\$0	0.00%	\$0	\$0	\$0	0.00%	\$0	\$0	\$0	-\$1,745,930	\$0	
BPA Balancing Acct	-\$1,404	\$0	\$1,404	\$0	\$0	\$1,404	\$0	0.00%	\$0	\$0	\$0	0.00%	\$0	\$0	\$0	\$1,404	\$0	
SMUD	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	\$0	\$0	\$0	0.00%	\$0	\$0	\$0	\$0	\$0	
Unbilled Rev.	\$1,197,000	\$0	\$0	\$0	\$0	\$1,197,000	\$1,197,000	0.00%	\$0	\$0	\$1,197,000	0.00%	\$0	\$0	\$1,197,000	\$0	\$1,197,000	
Total	\$53,063,401	-\$1,808,099	\$20,267	\$0	\$15,558	-\$1,772,273	\$51,291,128		\$637,698	\$637,698	\$51,928,826		\$352,503	\$352,503	\$52,281,329	-\$782,072	\$52,281,329	
Irrigation																		
02APSV0040	\$9,363,661	-\$508,574	\$875,822	-\$656,219	\$219	-\$288,751	\$9,074,910	1.70%	\$116,278	\$116,278	\$9,191,188	2.35%	\$63,910	\$63,910	\$9,255,098	-\$108,563	\$9,255,098	
02APSV040X	\$4,594,621	\$0	\$0	\$0	\$97	\$4,594,718	\$4,594,718	1.70%	\$58,873	\$58,873	\$4,653,591	2.35%	\$32,358	\$32,358	\$4,685,949	\$91,328	\$4,685,949	
Subtotal	\$13,958,282	-\$508,574	\$875,822	-\$656,219	\$316	-\$288,655	\$13,669,628		\$175,151	\$175,151	\$13,844,779		\$96,268	\$96,268	\$13,941,047	-\$17,236	\$13,941,047	
AGA	\$249,173	\$0	\$0	\$0	\$0	\$249,173	\$249,173	0.00%	\$0	\$0	\$249,173	0.00%	\$0	\$0	\$249,173	\$0	\$249,173	
Irrigation Demand Charge	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	\$0	\$0	\$0	0.00%	\$0	\$0	\$0	\$0	\$0	
Chehalis Deferral	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	\$0	\$0	\$0	0.00%	\$0	\$0	\$0	\$0	\$0	
Rev Adjustment	-\$519,855	\$519,855	\$0	\$0	\$519,855	\$0	\$0	0.00%	\$0	\$0	\$0	0.00%	\$0	\$0	\$0	\$519,855	\$0	
DSM	\$518,251	-\$518,251	\$0	\$0	\$0	-\$518,251	\$0	0.00%	\$0	\$0	\$0	0.00%	\$0	\$0	\$0	-\$518,251	\$0	
Blue Sky	\$229	\$0	\$0	\$0	\$0	-\$229	\$0	0.00%	\$0	\$0	\$0	0.00%	\$0	\$0	\$0	-\$229	\$0	
BPA Balancing Acct	-\$58,766	\$0	\$58,766	\$0	\$0	\$58,766	\$0	0.00%	\$0	\$0	\$0	0.00%	\$0	\$0	\$0	\$58,766	\$0	
BPA Adjustment Fee	\$117,347	\$0	-\$117,347	\$0	\$0	-\$117,347	\$0	0.00%	\$0	\$0	\$0	0.00%	\$0	\$0	\$0	-\$117,347	\$0	
Unbilled Rev.	\$830,000	\$0	\$0	\$0	\$0	\$830,000	\$830,000	0.00%	\$0	\$0	\$830,000	0.00%	\$0	\$0	\$830,000	\$0	\$830,000	
Total	\$15,094,662	-\$507,199	\$817,241	-\$656,219	\$316	-\$345,862	\$14,748,801		\$175,151	\$175,151	\$14,923,952		\$96,268	\$96,268	\$15,020,220	-\$74,443	\$15,020,220	
Public Street & Highway Lighting																		
02CNSI.0052	\$31,834	-\$451	\$0	\$0	\$8	-\$443	\$31,390	1.69%	\$400	\$400	\$31,790	2.35%	\$221	\$221	\$32,011	\$178	\$32,011	
02CNSI.053F	\$251,209	-\$12,916	\$0	\$0	\$55	-\$12,861	\$238,348	1.69%	\$3,036	\$3,036	\$241,384	2.35%	\$1,678	\$1,678	\$243,062	-\$8,147	\$243,062	
02CNSI.053M	\$77,923	\$0	\$0	\$0	\$17	\$77,940	\$77,940	1.69%	\$993	\$993	\$78,933	2.35%	\$549	\$549	\$79,482	\$1,559	\$79,482	
02HPSV0051	\$772,543	-\$10,907	\$0	\$0	\$229	-\$10,678	\$761,865	1.71%	\$9,819	\$9,819	\$771,684	2.33%	\$5,320	\$5,320	\$777,004	\$4,461	\$777,004	
02HPSV.0057	\$214,634	-\$4,763	\$0	\$0	\$57	-\$4,706	\$209,928	1.69%	\$2,674	\$2,674	\$212,602	2.33%	\$1,466	\$1,466	\$214,068	-\$566	\$214,068	
02CFR0012	\$91	\$0	\$0	\$0	\$0	\$91	\$91	0.00%	\$0	\$0	\$91	0.00%	\$0	\$0	\$91	\$0	\$91	
Sub Total	\$1,348,233	-\$29,037	\$0	\$0	\$366	-\$28,671	\$1,319,562		\$16,922	\$16,922	\$1,336,484		\$9,234	\$9,234	\$1,345,718	-\$2,515	\$1,345,718	
AGA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	\$0	\$0	\$0	0.00%	\$0	\$0	\$0	\$0	\$0	
Chehalis Deferral	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	\$0	\$0	\$0	0.00%	\$0	\$0	\$0	\$0	\$0	
Rev Adjustment	-\$34,833	\$34,833	\$0	\$0	\$34,833	\$0	\$0	0.00%	\$0	\$0	\$0	0.00%	\$0	\$0	\$0	\$34,833	\$0	
DSM	\$29,134	-\$29,134	\$0	\$0	\$0	-\$29,134	\$0	0.00%	\$0	\$0	\$0	0.00%	\$0	\$0	\$0	-\$29,134	\$0	
Unbilled Rev.	\$17,000	\$0	\$0	\$0	\$0	-\$17,000	\$0	0.00%	\$0	\$0	-\$17,000	0.00%	\$0	\$0	-\$17,000	\$0	-\$17,000	
Total	\$1,325,534.65	-\$23,338	\$0	\$0	\$366	-\$22,973	\$1,302,562		\$16,922	\$16,922	\$1,319,484		\$9,234	\$9,234	\$1,328,718	\$3,183	\$1,328,718	
Washington Total	\$327,441,985	-\$11,103,443	\$13,777,156	\$5,547,842	\$103,320	\$8,324,875	\$335,766,860		\$4,222,271	\$4,222,271	\$339,989,131		\$2,333,412	\$2,333,412	\$342,322,543	\$14,880,558	\$342,322,543	

¹ Adjustments back out Schedule 191 (System Benefits Charge) -\$1,252,672, SMUD \$0, Acquisition Commitment \$0, Centralia Refund \$1, Mercer Credits \$0, Chehalis Deferral \$0, Revenue Accounting Adjustments \$11,519,742, Irrigation Demand Charge Accrual \$0, DSM -\$11,235,771, and Blue Sky -\$134,741.

² Impact for 277 days of the \$5.7 million price increase effective October 4, 2016.

³ Pro forma adjustment for the \$8.0 million price increase scheduled to be effective September 15, 2017.

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Revenue:							
Residential	440	RES	290,908	WA	Situs	290,908	3.1.1
Commercial	442	RES	108,335	WA	Situs	108,335	3.1.1
Industrial ¹	442	RES	(35,014)	WA	Situs	(35,014)	3.1.1
Public Street & Highway	444	RES	6,145	WA	Situs	6,145	3.1.1
			<u>370,374</u>			<u>370,374</u>	

¹Includes 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 2016 are normalized by removing Schedule 191 (System Benefits Charge) -\$11,252,672, SMUD -\$0, Acquisition Commitment \$0, Centralia Refund \$0, Merger Credits \$0, Chehalis Deferral \$0, Revenue Accounting Adjustments \$11,519,742, Irrigation Demand Charge Accrual \$0, DSM -\$11,235,771, and Blue Sky -\$134,741.

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Revenue:							
Residential	440	RES	1,837,392	WA	Situs	1,837,392	3.1.1
Commercial	442	RES	1,555,108	WA	Situs	1,555,108	3.1.1
Industrial ¹	442	RES	812,849	WA	Situs	812,849	3.1.1
Public St. & Hwy	444	RES	16,922	WA	Situs	16,922	3.1.1
			<u>4,222,271</u>			<u>4,222,271</u>	
Residential	440	PRO	1,015,742	WA	Situs	1,015,742	3.1.1
Commercial	442	PRO	859,665	WA	Situs	859,665	3.1.1
Industrial ¹	442	PRO	448,771	WA	Situs	448,771	3.1.1
Public St. & Hwy	444	PRO	9,234	WA	Situs	9,234	3.1.1
			<u>2,333,412</u>			<u>2,333,412</u>	

¹Includes Irrigation

Description of Adjustment

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

The pro forma adjustment adds in the second-year rate increase of \$8.0 million authorized in the same docket, effective September 15, 2017, for the three-and-a-half months period through December 31, 2017.

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Operating Income:							
Remove 12 ME June 2015 Allowance Sales	4118	PRO	188	SE	7.723%	15	3.4.1
Add 12 ME June 2016 Amortization	4118	PRO	(793)	WA	Situs	(793)	3.4.1
			<u>(605)</u>			<u>(779)</u>	
Adjustment to Rate Base:							
Regulatory Deferred Sales	25398	PRO	(513)	WA	Situs	(513)	3.4.1
Adjustment to Tax:							
Accum Deferred Income Taxes	190	PRO	195	WA	Situs	195	3.4.1
Schedule M Additions	SCHMAT	PRO	-	WA	Situs	-	3.4.1
Schedule M Deduction	SCHMDT	PRO	793	WA	Situs	793	3.4.1
DIT Expense	41110	PRO	-	WA	Situs	-	3.4.1
DIT Expense	41010	PRO	301	WA	Situs	301	3.4.1

Description of Adjustment

This pro forma adjustment removes the SO2 allowance sales occurring in the 12 months ended December 2016 and reflect, instead, a five-year amortization methodology for 12 months ending December 2017, 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.

PacificCorp Beginning of the Period Dec-16
 Results of Operations - December 2016 Ending of the Period Dec-17
 SO2 Emission Allowance Sale

Accumulated Accumulated

Description	Date Booked	Sales To Date Dec-17	Accumulated Amortization Dec-17	End Unamort Balance Dec-17	Current Period Amortization 12 Months Ended	Beg Unamort Balance Dec-16	Unrealized Gain SCHMAT 12 Months Ended	Realized Gain SCHMDT 12 Months Ended	D.I.T. Expense 12 Months Ended	Deferred Income Tax Dec-16	Deferred Income Tax Dec-17
Apr 2012 Sale	Apr-12	1,814	1,814	0	91	91	0	91	34	34	0
Aug 2012 Sale	Aug-12	26,000	26,000	0	3,033	3,033	0	3,033	1,151	1,151	0
Dec 2012 Sale	Dec-12	22,074	22,074	0	4,047	4,047	0	4,047	1,536	1,536	0
Feb 2013 Sale	Feb-13	9,775	9,612	163	1,955	2,118	0	1,955	742	804	62
Apr 2013 Sale	Apr-13	736	699	37	147	184	0	147	56	70	14
Sep 2013 Sale	Sep-13	15,950	13,823	2,127	3,190	5,317	0	3,190	1,211	2,018	807
Apr 2014 Sale	Apr-14	1,117	838	279	223	503	0	223	85	191	106
Apr 2015 Sale	Apr-15	320	176	144	64	208	0	64	24	79	55
Apr 2015 Sale	Apr-15	320	176	144	64	208	0	64	24	79	55
Apr 2016 Sale	Apr-16	188	66	122	38	160	0	38	14	61	46
Totals		119,028,254	119,025,238	3,016	12,852	15,868	0	12,852	4,877	6,022	1,145
				Washington Weighted % -	6.173%		6.173%	6.173%	6.173%		
Actual Sales 12 ME Dec 2016		188			793		0	793	301		
		<u>Ref. 3.4.2</u>			<u>Ref. 3.4</u>		<u>Ref. 3.4</u>	<u>Ref. 3.4</u>			

SO2 credit Unamortized Balance

	Total Co.	WA Portion
Beginning Balance (Dec-16)	15,868	979
Jan-17	14,204	877
Feb-17	12,907	797
Mar-17	11,611	717
Apr-17	10,345	639
May-17	9,078	560
Jun-17	7,812	482
Jul-17	6,546	404
Aug-17	5,713	353
Sep-17	4,880	301
Oct-17	4,047	250
Nov-17	3,215	198
Ending Balance (Dec)	3,016	186
Average of Monthly Averages	8,317	513
		<u>Ref. 3.4</u>

DIT Expense

	4,877
Washington Weighted % -	6.173%
	<u>301</u>
	<u>Ref. 3.4</u>
	0
Washington Weighted % -	6.173%
	<u>0</u>
	<u>Ref. 3.4</u>

DIT Unamort Balance

	Total Co.	WA Portion
Beginning Balance (Dec-16)	6,022	372
Jan-17	5,390	333
Feb-17	4,898	302
Mar-17	4,406	272
Apr-17	3,926	242
May-17	3,445	213
Jun-17	2,965	183
Jul-17	2,484	153
Aug-17	2,168	134
Sep-17	1,852	114
Oct-17	1,536	95
Nov-17	1,220	75
Ending Balance (Dec 1	1,145	71
Average of Monthly Averages	3,156	195
		<u>Ref. 3.4</u>

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 2016
SO2 Emission Allowance Sales
 SAP Account 301947 - Actuals for 12 Months Ended December 2016

Year	Month	Amount	Accumulated Amount
2016	1	-	-
2016	2	-	-
2016	3	-	-
2016	4	(188)	(188)
2016	5	-	(188)
2016	6	-	(188)
2016	7	-	(188)
2016	8	-	(188)
2016	9	-	(188)
2016	10	-	(188)
2016	11	-	(188)
2016	12	-	(188) Ref 3.4.1

GL Account Balance
Account Number 301947

Calendar Year 2016

G/L Account Balance Display

Document currency Document currency Document currency

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

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

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Revenues:							
Other Electric Revenues	456	RES	(6,772,718)	WRG	4.668%	(316,154)	3.5.1

Adjustment Detail:

Actual Wheeling Revenues 12 ME December 2016	100,653,541	B1
Total Adjustments	<u>(6,772,718)</u>	Above
Normalized Wheeling Revenues 12 ME December 2016	<u>93,880,823</u>	3.5.1

Description of Adjustment

This adjustment reflects a normalized level of wheeling revenues for the 12 months ended December 2016 by adjusting the actual revenue to remove out-of-period and one-time adjustments.

Customer	Total
Bonneville Power Administration	(4,547,650)
Basin Electric Power Cooperative	(1,222,411)
Black Hills, Inc.	(2,956,232)
Bonneville Power Administration	(8,747,229)
Cargill Power Markets, LLC	(156,865)
Constellation (Exelon)	(257,558)
Coral Power/Shell	(286,523)
Deseret Generation & Transmission Cooperative	(4,627,671)
Fall River Rural Electric Cooperative	(151,308)
Foot Creek III, LLC	(71,893)
Idaho Power Company	(1,100,357)
Morgan Stanley Capital Group, Inc.	(756,301)
PacifiCorp Merchant (Business Unit transfer)	(0)
Pacific Gas & Electric Company	(14,711,862)
Portland General Electric	(3,985)
Powerex Corporation	(15,909,418)
Anvangrid (Iberdrola)	(4,072,637)
Puget Sound Energy	(16)
Rainbow Energy Marketing	(24,561)
Sierra Pacific Power	(59,521)
State of South Dakota	(128,257)
TransAlta Energy	(64,380)
Tri-State Generation and Trans.	(631,338)
Utah Associated Municipal Power Systems	(17,571,195)
Utah Municipal Power Agency	(3,227,482)
Warm Springs	(119,700)
Western Area Power Administration	(73,041)
Western Area Power Administration	(3,259,302)
NextEra Energy Resources, LLC	(2,730,314)
Southern Calif Edison Com Direct	(2,997,559)
PPL Energy Plus, LLC	(26,793)
US Bureau of Reclamation	(61,390)
Moon Lake Electric Association	(19,262)
Eugene Water and Electric Board	(947,044)
Calpine (Noble)	(509,460)
Enel	358
Municipal Energy Agency of Nebraska	(2,572)
Cryq Energy, Inc.(Raser Power Systems LLC/Intermountain)	(431,961)
Nevada	(31,212)
Sacramento Municipal Utility District	(961,810)
Macquarie Energy, LLC	(373)
Salt River Project	(801,821)
Black Hills/Colorado Electric	(472)
The Energy Authority	(20,053)
Southern California PPA	(13,883)
Tenaska Power Services Co	(33,436)
Los Angeles Dept Water & Power	(32,210)
Powder River Energy Corp	(405)
Brookfield Energy Marketing LP	(67,276)
Olene	(781,869)
Constellation NewEnergy, Inc.	(50,314)
City of Anaheim	(328,619)
Westar Energy	(7)
Calpine Energy Solutions, LLC	(42,806)
Accruals and Adjustments	(5,022,286)

Total (100,653,541)
 Ref 3.5

Type		
RES	Remove refunds and other out of period adjustments.	4,131,912
RES	Constellation Generation	(12,939)
RES	Southern California Edison	96,255
RES	Anvangrid	3,293
RES	Southern California PPA	12,959
RES	Remove Basin Contract as contract terminated	701,734
RES	Remove Olene Contract as contract terminated	781,869
RES	Remove BPA S. Idaho contract Termination terminated	1,057,634

Test Period Incremental Adjustments 6,772,718
 Ref 3.5

Accum Test Period Totals (93,880,823)
 Ref 3.5

4. O&M ADJUSTMENTS

	4.1	4.2	4.3	4.4	4.5	4.6	
	Miscellaneous Expense & Revenue	General Wage Increase - Annualizing	General Wage Increase - Pro Forma	Legal Expenses	Injuries and Damages	Advertising	
	Total Normalized						
1 Operating Revenues:							
2 General Business Revenues	(2,801,877)	(2,801,877)	-	-	-	-	
3 Interdepartmental	-	-	-	-	-	-	
4 Special Sales	-	-	-	-	-	-	
5 Other Operating Revenues	49,372	49,372	-	-	-	-	
6 Total Operating Revenues	(2,752,506)	(2,752,506)	-	-	-	-	
7							
8 Operating Expenses:							
9 Steam Production	66,763	-	11,377	55,386	-	-	
10 Nuclear Production	-	-	-	-	-	-	
11 Hydro Production	37,421	-	6,377	31,044	-	-	
12 Other Power Supply	(460,198)	(2,728)	7,097	34,550	(68,351)	(430,766)	
13 Transmission	99,363	-	5,311	25,854	33,765	34,433	
14 Distribution	270,917	-	15,547	75,689	(34,469)	214,150	
15 Customer Accounting	91,434	(201)	5,787	28,175	(220)	-	
16 Customer Service & Info	10,060	(575)	987	4,805	-	4,844	
17 Sales	-	-	-	-	-	-	
18 Administrative & General	643,337	(2,169)	7,415	36,097	(156,309)	762,838	
19 Total O&M Expenses	759,096	(5,673)	59,896	291,600	(225,583)	580,655	
20 Depreciation	(489,759)	(489,759)	-	-	-	-	
21 Amortization	-	-	-	-	-	-	
22 Taxes Other Than Income	-	-	-	-	-	-	
23 Income Taxes: Federal	(1,095,434)	(827,764)	(20,964)	(102,060)	78,954	(203,229)	
24 State	-	-	-	-	-	-	
25 Deferred Income Taxes	-	-	-	-	-	-	
26 Investment Tax Credit Adj.	-	-	-	-	-	-	
27 Misc Revenue & Expense	107,968	107,968	-	-	-	-	
28 Total Operating Expenses:	(718,129)	(1,215,229)	38,933	189,540	(146,629)	377,426	
29							
30 Operating Rev For Return:	(2,034,377)	(1,537,277)	(38,933)	(189,540)	146,629	(377,426)	
31							
32 Rate Base:							
33 Electric Plant In Service	-	-	-	-	-	-	
34 Plant Held for Future Use	-	-	-	-	-	-	
35 Misc Deferred Debits	-	-	-	-	-	-	
36 Elec Plant Acq Adj	-	-	-	-	-	-	
37 Nuclear Fuel	-	-	-	-	-	-	
38 Prepayments	-	-	-	-	-	-	
39 Fuel Stock	-	-	-	-	-	-	
40 Material & Supplies	-	-	-	-	-	-	
41 Working Capital	-	-	-	-	-	-	
42 Weatherization Loans	-	-	-	-	-	-	
43 Misc Rate Base	-	-	-	-	-	-	
44 Total Electric Plant:	-	-	-	-	-	-	
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	-	-	
48 Accum Prov For Amort	-	-	-	-	-	-	
49 Accum Def Income Tax	-	-	-	-	-	-	
50 Unamortized ITC	-	-	-	-	-	-	
51 Customer Adv For Const	-	-	-	-	-	-	
52 Customer Service Deposits	-	-	-	-	-	-	
53 Miscellaneous Deductions	-	-	-	-	-	-	
54							
55 Total Deductions:	-	-	-	-	-	-	
56							
57 Total Rate Base:	-	-	-	-	-	-	
58							
59							
60 Estimated ROE impact	-0.508%	-0.384%	-0.010%	-0.047%	0.037%	-0.094%	-0.001%
61 Estimated Price Change	3,279,666	2,478,279	62,764	305,562	(236,384)	608,457	5,333
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	(3,129,810)	(2,365,041)	(59,896)	(291,600)	225,583	(580,655)	(5,090)
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	(3,129,810)	(2,365,041)	(59,896)	(291,600)	225,583	(580,655)	(5,090)
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	(3,129,810)	(2,365,041)	(59,896)	(291,600)	225,583	(580,655)	(5,090)
77							
78 Federal Income Taxes	(1,095,434)	(827,764)	(20,964)	(102,060)	78,954	(203,229)	(1,781)

	4.7	4.8	0	0.00	0	0	0
	Memberships & Subscriptions	Revenue-Sensitive/Uncollectible Expense					
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	-	57,892	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	(4,780)	-	-	-	-	-	-
19 Total O&M Expenses	(4,780)	57,892	-	-	-	-	-
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	1,673	(20,262)	-	-	-	-	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	(3,107)	37,630	-	-	-	-	-
29							
30 Operating Rev For Return:	3,107	(37,630)	-	-	-	-	-
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	0.001%	-0.009%	0.000%	0.000%	0.000%	0.000%	0.000%
61 Estimated Price Change	(5,009)	60,664	-	-	-	-	-
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	4,780	(57,892)	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	4,780	(57,892)	-	-	-	-	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	4,780	(57,892)	-	-	-	-	-
77							
78 Federal Income Taxes	1,673	(20,262)	-	-	-	-	-

	4.1	4.2	4.3	4.4	4.5	4.6	
	Miscellaneous Expense & Revenue	General Wage Increase - Annualizing	General Wage Increase - Pro Forma	Legal Expenses	Injuries and Damages	Advertising	
Total Normalized							
1 Operating Revenues:							
2 General Business Revenues	(2,801,877)	(2,801,877)	-	-	-	-	
3 Interdepartmental	-	-	-	-	-	-	
4 Special Sales	-	-	-	-	-	-	
5 Other Operating Revenues	49,372	49,372	-	-	-	-	
6 Total Operating Revenues	<u>(2,752,506)</u>	<u>(2,752,506)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
7							
8 Operating Expenses:							
9 Steam Production	11,377	-	11,377	-	-	-	
10 Nuclear Production	-	-	-	-	-	-	
11 Hydro Production	6,377	-	6,377	-	-	-	
12 Other Power Supply	(494,749)	(2,728)	7,097	(68,351)	(430,766)	-	
13 Transmission	73,509	-	5,311	33,765	34,433	-	
14 Distribution	195,228	-	15,547	(34,469)	214,150	-	
15 Customer Accounting	53,156	(201)	5,787	(220)	-	-	
16 Customer Service & Info	5,256	(575)	987	-	-	4,844	
17 Sales	-	-	-	-	-	-	
18 Administrative & General	607,240	(2,169)	7,415	(156,309)	762,838	246	
19 Total O&M Expenses	<u>457,393</u>	<u>(5,673)</u>	<u>59,896</u>	<u>(225,583)</u>	<u>580,655</u>	<u>5,090</u>	
20 Depreciation	(489,759)	(489,759)	-	-	-	-	
21 Amortization	-	-	-	-	-	-	
22 Taxes Other Than Income	-	-	-	-	-	-	
23 Income Taxes: Federal	(989,837)	(827,764)	(20,964)	78,954	(203,229)	(1,781)	
24 State	-	-	-	-	-	-	
25 Deferred Income Taxes	-	-	-	-	-	-	
26 Investment Tax Credit Adj.	-	-	-	-	-	-	
27 Misc Revenue & Expense	107,968	107,968	-	-	-	-	
28 Total Operating Expenses:	<u>(914,236)</u>	<u>(1,215,229)</u>	<u>38,933</u>	<u>(146,629)</u>	<u>377,426</u>	<u>3,308</u>	
29							
30 Operating Rev For Return:	<u>(1,838,270)</u>	<u>(1,537,277)</u>	<u>(38,933)</u>	<u>146,629</u>	<u>(377,426)</u>	<u>(3,308)</u>	
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:	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
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:	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
56							
57 Total Rate Base:	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
58							
59							
60 Estimated ROE impact	-0.459%	-0.384%	-0.010%	0.000%	0.037%	-0.094%	-0.001%
61 Estimated Price Change	2,963,517	2,478,279	62,764	-	(236,384)	608,457	5,333
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	(2,828,107)	(2,365,041)	(59,896)	-	225,583	(580,655)	(5,090)
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	<u>(2,828,107)</u>	<u>(2,365,041)</u>	<u>(59,896)</u>	<u>-</u>	<u>225,583</u>	<u>(580,655)</u>	<u>(5,090)</u>
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	<u>(2,828,107)</u>	<u>(2,365,041)</u>	<u>(59,896)</u>	<u>-</u>	<u>225,583</u>	<u>(580,655)</u>	<u>(5,090)</u>
77							
78 Federal Income Taxes	<u>(989,837)</u>	<u>(827,764)</u>	<u>(20,964)</u>	<u>-</u>	<u>78,954</u>	<u>(203,229)</u>	<u>(1,781)</u>

	4.7	4.8	0.00	0	0	0	0
	Memberships & Subscriptions	Revenue-Sensitive/Uncollectible Expense					
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	-	47,789	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	(4,780)	-	-	-	-	-	-
19 Total O&M Expenses	(4,780)	47,789	-	-	-	-	-
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	1,673	(16,726)	-	-	-	-	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	(3,107)	31,063	-	-	-	-	-
29							
30 Operating Rev For Return:	3,107	(31,063)	-	-	-	-	-
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	0.001%	-0.008%	0.000%	0.000%	0.000%	0.000%	0.000%
61 Estimated Price Change	(5,009)	50,077	-	-	-	-	-
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	4,780	(47,789)	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	4,780	(47,789)	-	-	-	-	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	4,780	(47,789)	-	-	-	-	-
77							
78 Federal Income Taxes	1,673	(16,726)	-	-	-	-	-

	4.1	4.2	4.3	4.4	4.5	4.6
	Miscellaneous Expense & Revenue	General Wage Increase - Annualizing	General Wage Increase - Pro Forma	Legal Expenses	Injuries and Damages	Advertising
	Total Normalized					
1 Operating Revenues:						
2 General Business Revenues	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-
7						
8 Operating Expenses:						
9 Steam Production	55,386	-	55,386	-	-	-
10 Nuclear Production	-	-	-	-	-	-
11 Hydro Production	31,044	-	31,044	-	-	-
12 Other Power Supply	34,550	-	34,550	-	-	-
13 Transmission	25,854	-	25,854	-	-	-
14 Distribution	75,689	-	75,689	-	-	-
15 Customer Accounting	38,278	-	28,175	-	-	-
16 Customer Service & Info	4,805	-	4,805	-	-	-
17 Sales	-	-	-	-	-	-
18 Administrative & General	36,097	-	36,097	-	-	-
19 Total O&M Expenses	301,703	-	291,600	-	-	-
20 Depreciation	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-
23 Income Taxes: Federal	(105,596)	-	(102,060)	-	-	-
24 State	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-
28 Total Operating Expenses:	196,107	-	189,540	-	-	-
29						
30 Operating Rev For Return:	(196,107)	-	(189,540)	-	-	-
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	-0.050%	0.000%	0.000%	-0.048%	0.000%	0.000%
61 Estimated Price Change	316,149	-	305,562	-	-	-
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	(301,703)	-	(291,600)	-	-	-
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-
72 Income Before Tax	(301,703)	-	(291,600)	-	-	-
73						
74 State Income Taxes	-	-	-	-	-	-
75						
76 Taxable Income	(301,703)	-	(291,600)	-	-	-
77						
78 Federal Income Taxes	(105,596)	-	(102,060)	-	-	-

	4.7	4.8	0	0	0	0	0
	Memberships & Subscriptions	Revenue-Sensitive/Uncollectible Expense					
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	-	10,103	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-
19 Total O&M Expenses	-	10,103	-	-	-	-	-
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	-	(3,536)	-	-	-	-	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	-	6,567	-	-	-	-	-
29							
30 Operating Rev For Return:	-	(6,567)	-	-	-	-	-
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%	-0.002%	0.000%	0.000%	0.000%	0.000%	0.000%
61 Estimated Price Change	-	10,587	-	-	-	-	-
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	-	(10,103)	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	-	(10,103)	-	-	-	-	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	-	(10,103)	-	-	-	-	-
77							
78 Federal Income Taxes	-	(3,536)	-	-	-	-	-

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
Adjustment to Revenue:							
Gain on Property Sales	421	RES	(271,732)	CAGE	0.000%	-	
Gain on Property Sales	421	RES	(5,991)	UT	Situs	-	
Gain on Property Sales	421	RES	1,827	CAEE	0.000%	-	
Gain on Property Sales	421	RES	(1,827)	CAGE	0.000%	-	
Gain on Property Sales	421	RES	1,581,508	SO	6.816%	107,798	
Gain on Property Sales	421	RES	226,025	UT	Situs	-	
Loss on Property Sales	421	RES	2,489	SO	6.816%	170	
Loss on Property Sales	421	RES	(1,305)	OR	Situs	-	
Loss on Property Sales	421	RES	(1,184)	WY-ALL	Situs	-	
			<u>1,529,810</u>			<u>107,968</u>	4.1.1
Rent from Electric Property	454	RES	601,311	SG	8.211%	49,372	
Rent from Electric Property	454	RES	(601,311)	UT	Situs	-	
			<u>-</u>			<u>49,372</u>	4.1.1
Residential	440	RES	(1,255,241)	WA	Situs	(1,255,241)	
Commercial	442	RES	(1,005,874)	WA	Situs	(1,005,874)	
Industrial (includes Irrigation)	442	RES	(529,555)	WA	Situs	(529,555)	
Public Street & Highway	444	RES	(11,208)	WA	Situs	(11,208)	
			<u>(2,801,877)</u>			<u>(2,801,877)</u>	4.1.2
Adjustment to Expense:							
Steam Depreciation Expense	403SP	RES	(2,153,555)	CAGW	22.742%	(489,759)	
Amortization	407	RES	2,153,555	OR	Situs	-	
Other Expenses	557	RES	(33,231)	SG	8.211%	(2,728)	
Customer Records	903	RES	(2,813)	CN	7.133%	(201)	
Customer Records	903	RES	(75,454)	OR	Situs	-	
Informational Advertising	909	RES	(6,238)	CN	7.133%	(445)	
Informational Advertising	909	RES	(7,365)	OR	Situs	-	
Informational Advertising	909	RES	(130)	WA	Situs	(130)	
Office Supplies and Expense	921	RES	(28,171)	SO	6.816%	(1,920)	
Outside Services	923	RES	(91,212)	SO	6.816%	(6,217)	
Duplicate Charges	929	RES	87,557	SO	6.816%	5,968	
			<u>(157,058)</u>			<u>(495,433)</u>	4.1.1

Description of Adjustment

This adjustment removes from results of operations certain miscellaneous expenses that should have been charged to non-regulated accounts. It also reallocates certain items such as gains and losses on property sales to reflect the appropriate allocation. In addition, a reversing entry that was made to correct an Oregon depreciation deferral give-back on the Colstrip plant was incorrectly booked. It was charged to a Control Area Generation-West (CAGW) factor but should have been booked situs to Oregon. This adjustment corrects that allocation as well. Also, this adjustment recognizes the deferral of Washington revenues related to accelerated steam depreciation.

PacifiCorp
 Results of Operations - December 2016
 Miscellaneous General Expense & Revenue

Description	FERC	Factor	Amt to Exclude	
FERC 421 - (Gain)/Loss on Sale of Utility Plant				
Gain on Property Sales	421	CAGE	271,732	
Gain on Property Sales	421	UT	5,991	
Gain on Property Sales	421	CAEE	(1,827)	
Gain on Property Sales	421	CAGE	1,827	
Gain on Property Sales	421	SO	(1,581,508)	
Gain on Property Sales	421	UT	(226,025)	
Loss on Property Sales	421	SO	(2,489)	
Loss on Property Sales	421	OR	1,305	
Loss on Property Sales	421	WYU	1,184	
TOTAL GAIN AND LOSS TO RECLASSIFY			<u><u>(1,529,810)</u></u>	Ref 4.1
FERC 454 - Rent from Electric Property				
Reallocation of Google Fiber Reimbursements	454	SG	(601,311)	
Reallocation of Google Fiber Reimbursements	454	UT	601,311	
			<u>-</u>	Ref 4.1
Non-Regulated Flights				
Office Supplies and Expenses	921	SO	20,759	
Other Expenses	557	SG	328	
			<u>21,087</u>	
Depreciation Allocation Correction				
System allocated give-back reversal	403SP	CAGW	2,153,555	
Situs allocated give-back reversal	407	OR	(2,153,555)	
			<u>-</u>	
Idaho Load Control Costs				
Irrigation Load Control Program Costs	557	SG	<u>32,903</u>	
FERC 909 - Informational & Instructional Advertising				
Blue Sky	909	CN	4,456	
Blue Sky	909	OR	4,833	
Blue Sky	903	CN	2,813	
Blue Sky	903	OR	75,454	
Blue Sky	929	SO	(87,557)	
Donations	909	CN	1,189	
Donations	909	OR	500	
Sponsorships	909	OR	600	
Sponsorships	909	OR	941	
Legislative	909	CN	563	
Misc.	909	OR	490	
Misc.	909	CN	31	
Misc.	909	WA	130	
			<u>4,444</u>	
FERC 921 - Office Supplies & Expenses				
Charity	921	SO	375	
Sponsorship	921	SO	778	
Legislative & Lobbyist	921	SO	3,520	
DSM	921	SO	36	
Blue Sky	921	SO	1,697	
Retirement	921	SO	1,006	
			<u>7,413</u>	
FERC 923 - Outside Services				
Intercompany SERP Costs	923	SO	91,212	
			<u>91,212</u>	
TOTAL MISC GENERAL EXPENSE TO REMOVE				
			<u><u>157,058</u></u>	Ref. 4.1

Results of Operations - December 2016

Miscellaneous General Expense & Revenue

Defer Washington Accelerated Steam Depreciation Expense by reducing revenues

<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>Ref</u>
440	RES	(1,255,241)	WA	4.1
442	RES	(1,005,874)	WA	4.1
442	RES	(529,555)	WA	4.1
444	RES	(11,208)	WA	4.1
		<u>(2,801,877)</u>		

Spread to Revenue Accounts

440 Residential Sales	44.800%
442 Commercial & Industrial Sales	35.900%
444 Public Street and Highway Lighting	18.900%
445 Other Sales to Public Authorities	0.400%
	<u>100.000%</u>

<u>Acct Credited</u>	<u>Description</u>	<u>Credit</u>
288411	Reg Liability - WA Accel Depn	(2,801,877)

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
Adjustment to Expense:							
Steam Operations	500	RES	209	CAEE	0.000%	-	
Steam Operations	500	RES	123,596	CAGE	0.000%	-	
Steam Operations	500	RES	11,830	JBG	22.662%	2,681	
Steam Operations	500	RES	30	SG	8.211%	2	
Steam Maintenance	510	RES	66,641	CAGE	0.000%	-	
Steam Maintenance	510	RES	38,360	JBG	22.662%	8,693	
Hydro Operations	535	RES	14,176	CAGE	0.000%	-	
Hydro Operations	535	RES	20,618	CAGW	22.742%	4,689	
Hydro Maintenance	541	RES	2,087	CAGE	0.000%	-	
Hydro Maintenance	541	RES	7,421	CAGW	22.742%	1,688	
Other Operations	546	RES	11	CAGE	0.000%	-	
Other Operations	546	RES	4	CAGW	22.742%	1	
Other Operations	549	RES	13,178	CAGE	0.000%	-	
Other Operations	549	RES	4,276	CAGW	22.742%	973	
Other Operations	549	RES	3,582	SG	8.211%	294	
Other Operations	549	RES	8	OR	Situs	-	
Other Maintenance	551	RES	5,021	CAGE	0.000%	-	
Other Maintenance	551	RES	1,653	CAGW	22.742%	376	
Other Power Supply Expenses	557	RES	172	CAGE	0.000%	-	
Other Power Supply Expenses	557	RES	66,417	SG	8.211%	5,453	
Other Power Supply Expenses	557	RES	18	ID	Situs	-	
Transmission Operations	560	RES	8,601	CAGE	0.000%	-	
Transmission Operations	560	RES	1,227	CAGW	22.742%	279	
Transmission Operations	560	RES	112	JBG	22.662%	25	
Transmission Operations	560	RES	31,999	SG	8.211%	2,627	
Transmission Maintenance	568	RES	14,820	CAGE	0.000%	-	
Transmission Maintenance	568	RES	7,663	CAGW	22.742%	1,743	
Transmission Maintenance	560	RES	208	JBG	22.662%	47	
Transmission Maintenance	568	RES	7,172	SG	8.211%	589	
Distribution Operations	580	RES	49,475	SNPD	6.501%	3,217	
Distribution Operations	580	RES	49,210	WA	Situs	3,401	
Distribution Maintenance	590	RES	13,187	SNPD	6.501%	857	
Distribution Maintenance	590	RES	147,087	WA	Situs	8,072	
Customer Accounts	901	RES	59,563	CN	7.133%	4,248	
Customer Accounts	901	RES	36,411	WA	Situs	1,539	
Customer Services	907	RES	4,881	CN	7.133%	348	
Customer Services	907	RES	91	OTHER	0.000%	-	
Customer Services	907	RES	11,963	WA	Situs	639	
Administrative & General	920	RES	99,788	SO	6.816%	6,802	
Administrative & General	920	RES	2,066	WA	Situs	613	
			<u>924,833</u>			<u>59,896</u>	
			Ref 4.3.2			Ref 4.3.7	

Description of Adjustment:

This adjustment annualizes the wage and benefit increases that occurred during the twelve month period ended December 2016 for labor charged to operations and maintenance accounts. See page 4.3.1 for more information on how this adjustment was calculated.

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
Adjustment to Expense:							
Steam Operations	500	PRO	1,019	CAEE	0.000%	-	
Steam Operations	500	PRO	601,719	CAGE	0.000%	-	
Steam Operations	500	PRO	57,594	JBG	22.662%	13,052	
Steam Operations	500	PRO	144	SG	8.211%	12	
Steam Maintenance	510	PRO	324,435	CAGE	0.000%	-	
Steam Maintenance	510	PRO	186,752	JBG	22.662%	42,322	
Hydro Operations	535	PRO	69,014	CAGE	0.000%	-	
Hydro Operations	535	PRO	100,379	CAGW	22.742%	22,828	
Hydro Maintenance	541	PRO	10,159	CAGE	0.000%	-	
Hydro Maintenance	541	PRO	36,126	CAGW	22.742%	8,216	
Other Operations	546	PRO	51	CAGE	0.000%	-	
Other Operations	546	PRO	22	CAGW	22.742%	5	
Other Operations	549	PRO	64,156	CAGE	0.000%	-	
Other Operations	549	PRO	20,820	CAGW	22.742%	4,735	
Other Operations	549	PRO	17,439	SG	8.211%	1,432	
Other Operations	549	PRO	39	OR	Situs	-	
Other Maintenance	551	PRO	24,445	CAGE	0.000%	-	
Other Maintenance	551	PRO	8,047	CAGW	22.742%	1,830	
Other Power Supply Expenses	557	PRO	840	CAGE	0.000%	-	
Other Power Supply Expenses	557	PRO	323,347	SG	8.211%	26,549	
Other Power Supply Expenses	557	PRO	86	ID	Situs	-	
Transmission Operations	560	PRO	41,875	CAGE	0.000%	-	
Transmission Operations	560	PRO	5,971	CAGW	22.742%	1,358	
Transmission Operations	560	PRO	547	JBG	22.662%	124	
Transmission Operations	560	PRO	155,783	SG	8.211%	12,791	
Transmission Maintenance	568	PRO	72,150	CAGE	0.000%	-	
Transmission Maintenance	568	PRO	37,309	CAGW	22.742%	8,485	
Transmission Maintenance	560	PRO	1,014	JBG	22.662%	230	
Transmission Maintenance	568	PRO	34,915	SG	8.211%	2,867	
Distribution Operations	580	PRO	240,864	SNPD	6.501%	15,660	
Distribution Operations	580	PRO	239,577	WA	Situs	16,555	
Distribution Maintenance	590	PRO	64,201	SNPD	6.501%	4,174	
Distribution Maintenance	590	PRO	716,083	WA	Situs	39,300	
Customer Accounts	901	PRO	289,979	CN	7.133%	20,683	
Customer Accounts	901	PRO	177,263	WA	Situs	7,492	
Customer Services	907	PRO	23,764	CN	7.133%	1,695	
Customer Services	907	PRO	442	OTHER	0.000%	-	
Customer Services	907	PRO	58,240	WA	Situs	3,110	
Administrative & General	920	PRO	485,812	SO	6.816%	33,114	
Administrative & General	920	PRO	10,057	WA	Situs	2,983	
			<u>4,502,481</u>			<u>291,600</u>	
			Ref 4.3.2			Ref 4.3.7	

Description of Adjustment:

This adjustment recognizes wage and benefit increases that have occurred, or are projected to occur during the twelve month period ending December 2017 for labor charged to operation & maintenance accounts. See page 4.3.1 or more information on how this adjustment was calculated.

PacifiCorp
Washington Results of Operations - December 2016
General Wage Increase Adjustment

The unadjusted and restated (12 months ended December 2016) labor expenses are summarized on page 4.3.2. The following is an explanation of the procedures used to develop the labor expenses used in this adjustment.

1. Actual December 2016 total labor related expenses are identified on page 4.3.2.
2. Actual December 2016 expenses for regular time, overtime, and premium pay were identified by labor group and restated to reflect wage increases during the base period. The restatement of labor calculations can be found on page 4.3.3.
3. The restated December 2016 regular time, overtime, and premium pay expenses were then escalated prospectively by labor group to December 2017 (see page 4.3.4). Union and non-union costs were escalated using the contractual and target rates found on page 4.3.5.
3. Compensation related to the Annual Incentive Plan is calculated by escalating the base period amount by the non-union wage increase percentage. The Annual Incentive Plan is the second step of a two-stage compensation philosophy that provides employees with market average compensation with a portion at risk and based on achieving annual goals. Union employees do not participate in the Company's Annual Incentive Plan; instead, they receive annual increases to their wages that are reflected in the escalation described above.
4. Payroll taxes have been updated as result of the labor calculations in parts 2 and 3 above. These payroll tax calculations can be found on page 4.3.8.
5. SERP related expenses are removed from the pro forma period through the pro forma adjustment portion of this adjustment as reflected on page 4.3.2.

PacifiCorp
 Washington Results of Operations - December 2016
 General Wage Increase Adjustment

Account	Description	12 Months Ended December 2016	Restatement 12 Months Ended December 2016	Adjustment	Pro Forma 12 Months Ended December 2017	Adjustment	Ref.
5001XX	Regular Ordinary Time	416,547,235	417,653,090	1,105,854	425,209,698	7,556,608	
5002XX	Overtime	52,382,475	52,521,541	139,066	53,471,814	950,274	
5003XX	Premium Pay	7,283,383	7,302,719	19,336	7,434,848	132,128	
	Subtotal for Escalation	476,213,094	477,477,350	1,264,256	486,116,360	8,639,010	4.3.3
500410	Annual Incentive Plan	27,864,341	27,864,341	-	28,488,469	624,128	
580500	Payroll Tax Expense	35,743,557	35,833,916	90,360	36,503,511	669,595	4.3.8
580700	Payroll Tax Expense-Unemployment	3,017,285	3,017,285	-	3,017,285	-	
	Total Payroll Taxes	38,760,841	38,851,201	90,360	39,520,796	669,595	
501115	SERP Plan	3,337,888	3,337,888	-	-	(3,337,888)	
50112X	Medical	50,369,526	50,369,526	-	50,369,526	-	
5011XX	Pension	21,760,272	21,760,272	-	21,760,272	-	
50115X	Post Retirement	(9,673,355)	(9,673,355)	-	(9,673,355)	-	
5012XX	401(k)	32,405,822	32,405,822	-	32,405,822	-	
xxxxx	All Other Labor and Benefit Items	27,121,279	27,121,279	-	27,121,279	-	
	Other Labor	125,321,432	125,321,432	-	121,983,544	(3,337,888)	
	Total Labor	668,159,708	669,514,324	1,354,616	676,109,168	6,594,844	4.3.7
	Non-Utility and Capitalized Labor	211,988,818	212,418,601	429,783	214,510,965	2,092,364	4.3.7
	Total Utility Labor	456,170,890	457,095,723	924,833	461,598,204	4,502,481	4.3.7

Page 4.2

Page 4.3

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

Base Period: 12 Months Ended December 2016
 Pro Forma Period: 12 Months Ending December 2017

Labor (12 Months Ended December 2016)

Acct	Account Desc.	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
5001XX	Reg/Ordinary Time	33,322	33,565	37,377	33,498	34,641	35,811	33,578	36,312	35,291	33,252	36,067	34,833	416,547,235
5002XX	Overtime	3,252	3,151	4,727	4,055	4,675	4,302	4,081	5,133	5,260	4,506	3,691	5,550	52,382,475
5003XX	Premium Pay	323	476	516	655	880	656	576	781	747	600	465	609	7,283,383
Grand Total		36,897	37,193	42,619	38,208	40,196	40,768	38,234	42,226	41,298	38,359	39,223	40,992	476,213,094

Ref. 4.3.2
 Ref. 4.3.2
 Ref. 4.3.2

Labor (12 Months Ended 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	15,154	14,503	17,136	15,187	15,221	15,933	14,940	15,676	16,016	14,347	15,030	16,063	185,205
3	IBEW 125	2,509	2,565	3,082	2,594	2,789	2,987	2,719	3,181	2,843	3,067	2,886	3,377	34,599
4	IBEW 659	3,181	3,108	3,753	3,285	3,432	3,589	3,266	3,779	3,481	3,598	3,477	3,652	41,601
5	UWUA 197	201	124	205	156	140	148	157	170	132	190	156	174	1,954
8	UWUA 127	3,824	3,720	4,023	3,780	3,774	4,097	3,929	4,434	4,434	3,985	4,004	4,143	48,008
9	IBEW 57 WY	63	55	46	48	69	55	46	53	49	44	52	54	635
11	IBEW 57 PD	6,874	7,829	8,071	7,600	8,847	8,393	7,932	9,176	8,770	7,857	8,112	7,902	97,364
12	IBEW 57 PS	3,156	3,363	4,169	3,661	3,871	3,496	3,249	3,791	3,551	3,347	3,578	3,621	42,853
13	PCCC Non-Exempt	631	641	659	612	642	667	658	718	668	671	616	626	7,808
15	IBEW 57 CT	309	329	403	324	412	346	324	341	330	336	337	356	4,148
18	Non-Exempt	995	954	1,070	960	1,000	1,058	1,013	1,049	1,025	917	975	1,022	12,038
Grand Total		36,897	37,193	42,619	38,208	40,196	40,768	38,234	42,226	41,298	38,359	39,223	40,992	476,213

Restatement Increase

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%											

December 2016 Restated Labor

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	15,154	14,503	17,136	15,187	15,221	15,933	14,940	15,676	16,016	14,347	15,030	16,063	185,205,341
3	IBEW 125	2,560	2,565	3,082	2,594	2,789	2,987	2,719	3,181	2,843	3,067	2,886	3,377	34,649,443
4	IBEW 659	3,245	3,170	3,828	3,351	3,432	3,589	3,266	3,779	3,481	3,598	3,477	3,652	41,867,514
5	UWUA 197	205	127	209	159	143	148	157	170	132	190	156	174	1,970,360
8	UWUA 127	3,901	3,795	4,104	3,855	3,850	4,179	4,008	4,379	4,523	3,985	4,004	4,143	48,725,204
9	IBEW 57 WY	64	56	47	49	70	56	46	53	49	44	52	54	641,644
11	IBEW 57 PD	7,012	7,829	8,071	7,600	8,847	8,393	7,932	9,176	8,770	7,857	8,112	7,902	97,501,181
12	IBEW 57 PS	3,219	3,363	4,169	3,661	3,871	3,496	3,249	3,791	3,551	3,347	3,578	3,621	42,916,354
13	PCCC Non-Exempt	631	641	659	612	642	667	658	718	668	671	616	626	7,807,846
15	IBEW 57 CT	315	329	403	324	412	346	324	341	330	336	337	356	4,154,158
18	Non-Exempt	995	954	1,070	960	1,000	1,058	1,013	1,049	1,025	917	975	1,022	12,038,305
Grand Total		37,300	37,333	42,780	38,353	40,275	40,851	38,313	42,312	41,387	38,359	39,223	40,992	477,477,350

Ref. 4.3.2

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

Base Period: 12 Months Ended December 2016
 Pro Forma Period: 12 Months Ending December 2017

Pro Forma Increase to December 2017

Group Code	Labor Group	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17	Sep-17	Oct-17	Nov-17	Dec-17
2	Officer/Exempt	2.24%											
3	IBEW 125		2.00%										
4	IBEW 659					2.00%							
5	UWUA 197						0.00%						
8	UWUA 127										2.00%		
9	IBEW 57 WY							2.00%					
11	IBEW 57 PD		2.00%										
12	IBEW 57 PS		2.00%										
13	PCCC Non-Exempt	1.38%											
15	IBEW 57 CT		2.00%										
18	Non-Exempt	2.05%											

Pro Forma Labor December 2017

Group Code	Labor Group	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17	Sep-17	Oct-17	Nov-17	Dec-17	Total
2	Officer/Exempt	15,493	14,827	17,520	15,528	15,562	16,290	15,275	16,027	16,375	14,668	15,366	16,423	189,353,716
3	IBEW 125	2,560	2,617	3,144	2,646	2,844	3,046	2,774	3,244	2,899	3,128	2,943	3,445	35,291,238
4	IBEW 659	3,245	3,170	3,828	3,351	3,500	3,661	3,332	3,854	3,550	3,670	3,547	3,725	42,432,990
5	UWUA 197	205	127	209	159	143	148	157	170	132	190	156	174	1,970,360
8	UWUA 127	3,901	3,795	4,104	3,855	3,850	4,179	4,008	4,379	4,523	4,065	4,084	4,226	48,967,859
9	IBEW 57 WY	64	56	47	49	70	56	47	54	50	45	53	55	647,623
11	IBEW 57 PD	7,012	7,986	8,233	7,752	9,024	8,561	8,091	9,360	8,945	8,014	8,274	8,060	99,310,965
12	IBEW 57 PS	3,219	3,430	4,252	3,734	3,948	3,566	3,314	3,867	3,622	3,414	3,649	3,694	43,710,304
13	PCCC Non-Exempt	639	650	668	621	651	676	667	727	677	680	625	635	7,915,715
15	IBEW 57 CT	315	336	411	331	420	353	331	348	336	343	344	363	4,230,938
18	Non-Exempt	1,015	974	1,092	979	1,020	1,080	1,034	1,070	1,046	936	965	1,043	12,284,652
Grand Total		37,668	37,968	43,509	39,005	41,033	41,615	39,028	43,101	42,156	39,153	40,037	41,843	486,116,360

Ref. 4.3.2

PacifiCorp
 Washington Results of Operations - December 2016
 General Wage Increase Adjustment

Labor Increases - January 2016 through December 2017

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

12 Months Ending 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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12 Months Ending December 2017

Group Code	Labor Group	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17	Sep-17	Oct-17	Nov-17	Dec-17
2	Officer/Exempt	2.24%											
3	IBEW 125		2.00%										
4	IBEW 659					2.00%							
5	UWUA 197						0.00%						
8	UWUA 127										2.00%		
9	IBEW 57 WY							2.00%					
11	IBEW 57 PD		2.00%										
12	IBEW 57 PS		2.00%										
13	PCCC Non-Exempt	1.38%											
15	IBEW 57 CT		2.00%										
18	Non-Exempt	2.05%											

- (1)
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- (3)
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- (1)
- (2)
- (2)
- (1)

- (1) Overall actual
- (2) Labor increases supported by union contracts/actual increases
- (3) Increase will be contingent on the future outcome of a new contract.

PacifiCorp
Washington Results of Operations - December 2016
General Wage Increase Adjustment
Adjustment by FERC Account - Total Company

Indicator	Actual		Total Company Basis			
	12 Months Ended December 2016	% Of Total	Restating Adjustment	Restatement 12 Months Ended December 2016	Pro Forma Adjustment	Pro Forma 12 Months Ending December 2016
500CAEE	103,272	0.02%	209	103,481	1,019	104,501
500CAGE	60,963,482	9.12%	123,596	61,087,078	601,719	61,688,797
500CAGW	-	0.00%	-	-	-	-
500JBG	5,835,194	0.87%	11,830	5,847,024	57,594	5,904,618
500SG	14,633	0.00%	30	14,663	144	14,808
501CAEE	-	0.00%	-	-	-	-
501JBE	-	0.00%	-	-	-	-
501SE	-	0.00%	-	-	-	-
510CAGE	32,870,285	4.92%	66,641	32,936,925	324,435	33,261,360
510CAGW	-	0.00%	-	-	-	-
510JBG	18,920,869	2.83%	38,360	18,959,229	186,752	19,145,981
535CAGE	6,992,167	1.05%	14,176	7,006,343	69,014	7,075,357
535CAGW	10,169,963	1.52%	20,618	10,190,582	100,379	10,290,961
541CAGE	1,029,313	0.15%	2,087	1,031,400	10,159	1,041,560
541CAGW	3,660,159	0.55%	7,421	3,667,580	36,126	3,703,706
546CAGE	5,203	0.00%	11	5,214	51	5,265
546CAGW	2,187	0.00%	4	2,191	22	2,213
546SG	-	0.00%	-	-	-	-
549CAGE	6,499,964	0.97%	13,178	6,513,142	64,156	6,577,298
549CAGW	2,109,346	0.32%	4,276	2,113,622	20,820	2,134,442
549OR	4,001	0.00%	8	4,009	39	4,048
549SG	1,766,845	0.26%	3,582	1,770,427	17,439	1,787,866
551CAGE	2,476,632	0.37%	5,021	2,481,653	24,445	2,506,098
551CAGW	815,270	0.12%	1,653	816,923	8,047	824,970
557CAGE	85,084	0.01%	172	85,256	840	86,096
557CAGW	-	0.00%	-	-	-	-
557IDU	8,757	0.00%	18	8,775	86	8,861
557JBE	-	0.00%	-	-	-	-
557JBG	-	0.00%	-	-	-	-
557SG	32,760,071	4.90%	66,417	32,826,489	323,347	33,149,836
560CAGE	4,242,584	0.63%	8,601	4,251,185	41,875	4,293,060
560CAGW	604,990	0.09%	1,227	606,216	5,971	612,188
560JBG	55,468	0.01%	112	55,580	547	56,128
560SG	15,783,237	2.36%	31,999	15,815,236	155,783	15,971,019
568CAGE	7,309,925	1.09%	14,820	7,324,745	72,150	7,396,895
568CAGW	3,779,939	0.57%	7,663	3,787,602	37,309	3,824,911
568JBG	102,728	0.02%	208	102,936	1,014	103,950
568SG	3,537,385	0.53%	7,172	3,544,557	34,915	3,579,472
580CA	741,038	0.11%	1,502	742,540	7,314	749,854
580IDU	1,697,206	0.25%	3,441	1,700,647	16,752	1,717,399
580OR	7,057,775	1.06%	14,309	7,072,084	69,661	7,141,745
580SNPD	24,403,236	3.65%	49,475	24,452,711	240,864	24,693,575
580UT	10,661,113	1.60%	21,614	10,682,727	105,227	10,787,954
580WA	1,677,294	0.25%	3,401	1,680,695	16,555	1,697,250
580WYP	2,182,639	0.33%	4,425	2,187,064	21,543	2,208,607
580WYU	255,798	0.04%	519	256,317	2,525	258,841
590CA	3,299,835	0.49%	6,690	3,306,525	32,570	3,339,095
590IDU	4,501,351	0.67%	9,126	4,510,477	44,429	4,554,907
590OR	21,854,351	3.27%	44,307	21,898,659	215,706	22,114,365
590SNPD	6,504,555	0.97%	13,187	6,517,742	64,201	6,581,943
590UT	30,657,479	4.59%	62,154	30,719,634	302,594	31,022,228
590WA	3,981,717	0.60%	8,072	3,989,790	39,300	4,029,090
590WYP	7,406,609	1.11%	15,016	7,421,625	73,104	7,494,729
590WYU	848,952	0.13%	1,721	850,673	8,379	859,053
901CA	845,287	0.13%	1,714	847,001	8,343	855,344
901CN	29,379,340	4.40%	59,563	29,438,903	289,979	29,728,882
901IDU	1,708,983	0.26%	3,465	1,712,448	16,868	1,729,316
901OR	8,628,974	1.29%	17,494	8,646,468	85,169	8,731,637
901UT	4,654,024	0.70%	9,435	4,663,460	45,936	4,709,396
901WA	759,022	0.11%	1,539	760,561	7,492	768,052
901WYP	1,140,122	0.17%	2,311	1,142,434	11,253	1,153,687
901WYU	223,046	0.03%	452	223,499	2,202	225,700
907CA	38,120	0.01%	77	38,198	376	38,574
907CN	2,407,695	0.36%	4,881	2,412,576	23,764	2,436,341
907IDU	367,368	0.05%	745	368,113	3,626	371,739
907OR	2,066,644	0.31%	4,190	2,070,834	20,398	2,091,232
907OTHER	44,756	0.01%	91	44,847	442	45,289
907UT	2,182,645	0.33%	4,425	2,187,070	21,543	2,208,613
907WA	315,048	0.05%	639	315,687	3,110	318,796
907WYP	930,746	0.14%	1,887	932,633	9,187	941,819
920CA	20,640	0.00%	42	20,682	204	20,885
920CAEE	-	0.00%	-	-	-	-
920IDU	23,106	0.00%	47	23,153	228	23,381
920OR	330,915	0.05%	671	331,585	3,266	334,852
920SO	49,220,224	7.37%	99,788	49,320,012	485,812	49,805,824
920UT	243,541	0.04%	494	244,034	2,404	246,438
920WA	302,271	0.05%	613	302,883	2,983	305,867
920WYP	98,473	0.01%	200	98,672	972	99,644
920WYU	-	0.00%	-	-	-	-
Utility Labor	456,170,890	68.2727%	924,833	457,095,723	4,502,481	461,598,204
Non-Utility/Capital	211,988,818	31.7273%	429,783	212,418,601	2,092,364	214,510,965
Total	668,159,708	100.0000%	1,354,616	669,514,324	6,594,844	676,109,168

Indicator	WA %	Actual		WA Allocated		Restatement 12 Months Ended December 2016	Pro Forma Adjustment	Pro Forma 12 Months Ending December 2017
		12 Months Ended December 2016	% Of Total	Restating Adjustment	% Of Total			
500CAEE	0.0000%	-	0.00%	-	-	-	-	-
500CAGE	0.0000%	-	0.00%	-	-	-	-	-
500CAGW	22.7419%	-	0.00%	-	-	-	-	-
500JBG	22.6623%	1,322,389	3.06%	2,681	-	1,325,070	13,052	1,338,122
500SG	8.2107%	1,201	0.00%	2	-	1,204	12	1,216
501CAEE	0.0000%	-	0.00%	-	-	-	-	-
501JBE	22.6904%	-	0.00%	-	-	-	-	-
501SE	7.7233%	-	0.00%	-	-	-	-	-
510CAGE	0.0000%	-	0.00%	-	-	-	-	-
510CAGW	22.7419%	-	0.00%	-	-	-	-	-
510JBG	22.6623%	4,287,902	9.91%	8,693	-	4,296,596	42,322	4,338,918
535CAGE	0.0000%	-	0.00%	-	-	-	-	-
535CAGW	22.7419%	2,312,842	5.34%	4,689	-	2,317,531	22,828	2,340,359
541CAGE	0.0000%	-	0.00%	-	-	-	-	-
541CAGW	22.7419%	832,389	1.92%	1,688	-	834,077	8,216	842,293
546CAGE	0.0000%	-	0.00%	-	-	-	-	-
546CAGW	22.7419%	497	0.00%	1	-	498	5	503
546SG	8.2107%	-	0.00%	-	-	-	-	-
549CAGE	0.0000%	-	0.00%	-	-	-	-	-
549CAGW	22.7419%	479,705	1.11%	973	-	480,678	4,735	485,412
549OR	0.0000%	-	0.00%	-	-	-	-	-
549SG	8.2107%	145,069	0.34%	294	-	145,364	1,432	146,795
551CAGE	0.0000%	-	0.00%	-	-	-	-	-
551CAGW	22.7419%	185,408	0.43%	376	-	185,784	1,830	187,614
557CAGE	0.0000%	-	0.00%	-	-	-	-	-
557CAGW	22.7419%	-	0.00%	-	-	-	-	-
557IDU	0.0000%	-	0.00%	-	-	-	-	-
557JBE	22.6904%	-	0.00%	-	-	-	-	-
557JBG	22.6623%	-	0.00%	-	-	-	-	-
557SG	8.2107%	2,689,815	6.22%	5,453	-	2,695,268	26,549	2,721,817
560CAGE	0.0000%	-	0.00%	-	-	-	-	-
560CAGW	22.7419%	137,586	0.32%	279	-	137,865	1,358	139,223
560JBG	22.6623%	12,570	0.03%	25	-	12,596	124	12,720
560SG	8.2107%	1,295,906	2.99%	2,627	-	1,298,534	12,791	1,311,325
568CAGE	0.0000%	-	0.00%	-	-	-	-	-
568CAGW	22.7419%	859,629	1.99%	1,743	-	861,372	8,485	869,857
568JBG	22.6623%	23,280	0.05%	47	-	23,328	230	23,557
568SG	8.2107%	290,442	0.67%	589	-	291,031	2,867	293,898
580CA	0.0000%	-	0.00%	-	-	-	-	-
580IDU	0.0000%	-	0.00%	-	-	-	-	-
580OR	0.0000%	-	0.00%	-	-	-	-	-
580SNPD	6.5015%	1,586,572	3.67%	3,217	-	1,589,789	15,660	1,605,449
580UT	0.0000%	-	0.00%	-	-	-	-	-
580WA	100.0000%	1,677,294	3.88%	3,401	-	1,680,695	16,555	1,697,250
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	6.5015%	422,893	0.98%	857	-	423,750	4,174	427,924
590UT	0.0000%	-	0.00%	-	-	-	-	-
590WA	100.0000%	3,981,717	9.20%	8,072	-	3,989,790	39,300	4,029,090
590WYP	0.0000%	-	0.00%	-	-	-	-	-
590WYU	0.0000%	-	0.00%	-	-	-	-	-
901CA	0.0000%	-	0.00%	-	-	-	-	-
901CN	7.1327%	2,095,528	4.84%	4,248	-	2,099,777	20,683	2,120,460
901IDU	0.0000%	-	0.00%	-	-	-	-	-
901OR	0.0000%	-	0.00%	-	-	-	-	-
901UT	0.0000%	-	0.00%	-	-	-	-	-
901WA	100.0000%	759,022	1.75%	1,539	-	760,561	7,492	768,052
901WYP	0.0000%	-	0.00%	-	-	-	-	-
901WYU	0.0000%	-	0.00%	-	-	-	-	-
907CA	0.0000%	-	0.00%	-	-	-	-	-
907CN	7.1327%	171,733	0.40%	348	-	172,081	1,695	173,776
907IDU	0.0000%	-	0.00%	-	-	-	-	-
907OR	0.0000%	-	0.00%	-	-	-	-	-
907OTHER	0.0000%	-	0.00%	-	-	-	-	-
907UT	0.0000%	-	0.00%	-	-	-	-	-
907WA	100.0000%	315,048	0.73%	639	-	315,687	3,110	318,796
907WYP	0.0000%	-	0.00%	-	-	-	-	-
920CA	0.0000%	-	0.00%	-	-	-	-	-
920CAEE	0.0000%	-	0.00%	-	-	-	-	-
920IDU	0.0000%	-	0.00%	-	-	-	-	-
920OR	0.0000%	-	0.00%	-	-	-	-	-
920SO	6.8162%	3,354,927	7.75%	6,802	-	3,361,729	33,114	3,394,843
920UT	0.0000%	-	0.00%	-	-	-	-	-
920WA	100.0000%	302,271	0.70%	613	-	302,883	2,983	305,867
920WYP	0.0000%	-	0.00%	-	-	-	-	-
920WYU	0.0000%	-	0.00%	-	-	-	-	-
Utility Labor		29,543,639	68.2727%	59,896		29,603,535	291,600	29,895,136
Non-Utility/Capital		13,729,331	31.7273%	27,835		13,757,166	135,511	13,892,676
Total		43,272,970	100.0000%	87,731		43,360,701	427,111	43,787,812

PacifiCorp
 Results of Operations December 2016
 Wage and Employee Benefit Adjustment
 Payroll Tax Adjustment Calculation

	<u>Line No.</u>	<u>Ref</u>	<u>Social Security</u>	<u>Medicare</u>	<u>Total FICA Tax</u>	<u>Ref</u>
FICA Calculated on December 2016 Restated Labor						
Annualized Wages Adjustment	a		1,264,256	1,264,256		4.3.2
Annualized Incentive Adjustment	b		-	-		4.3.2
	c	a + b	1,264,256	1,264,256		
Percentage of eligible wages	d		91.89%	100.00%		
Total eligible wages	e	c * d	1,161,741	1,264,256		
Tax rate	f		6.20%	1.45%		
Tax on eligible wages	g	e * f	72,028	18,332		
Total FICA Tax on Restated Labor		g	72,028	18,332	90,360	4.3.2
FICA Calculated on December 2017 Pro Forma Labor						
Pro Forma Wages Adjustment	h		8,639,010	8,639,010		4.3.2
Pro Forma Incentive Adjustment	i		624,128	624,128		4.3.2
	j	h + i	9,263,138	9,263,138		
Percentage of eligible wages	k		93.20%	100.00%		
Total eligible wages	l	j * k	8,633,535	9,263,138		
Tax rate	m		6.20%	1.45%		
Tax on eligible wages	n	l * m	535,279	134,316		
Total FICA Tax on Pro Forma Labor		n	535,279	134,316	669,595	4.3.2

ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
Adjustment to Expense:						
Reallocate Per Books Legal Expenses						
557	RES	5,486	CA	Situs	-	
557	RES	147,243	CAEE	0.000%	-	
557	RES	60,795	CAGE	0.000%	-	
557	RES	274,892	CAGW	22.742%	62,516	
557	RES	750	JBG	22.662%	170	
557	RES	57,040	OR	Situs	-	
598	RES	(562,341)	SNPD	6.501%	(36,560)	
557	RES	(1,643,636)	SG	8.211%	(134,953)	
557	RES	57,454	SO	6.816%	3,916	
557	RES	984,338	UT	Situs	-	
557	RES	55,638	WY-ALL	Situs	-	
560	RES	411,234	SG	8.211%	33,765	
566	RES	(411,234)	UT	Situs	-	
588	RES	352	CAGE	0.000%	-	
588	RES	32,176	SNPD	6.501%	2,092	
588	RES	2,138	UT	Situs	-	
588	RES	(34,666)	WY-ALL	Situs	-	
598	RES	562,341	UT	Situs	-	
905	RES	3,078	CAGE	0.000%	-	
905	RES	(3,078)	CN	7.133%	(220)	
921	RES	2,494	SO	6.816%	170	
923	RES	(2,822,158)	CAGE	0.000%	-	
923	RES	379,642	CAGW	22.742%	86,338	
923	RES	(1,225)	NUTIL	0.000%	-	
923	RES	(446,453)	OR	Situs	-	
923	RES	732,749	SG	8.211%	60,163	
923	RES	(1,440,226)	SO	6.816%	(98,168)	
923	RES	3,594,624	UT	Situs	-	
923	RES	554	WA	Situs	554	
925	RES	126,070	OR	Situs	-	
925	RES	(2,082,010)	SO	6.816%	(141,913)	
925	RES	1,955,261	UT	Situs	-	
925	RES	680	WA	Situs	680	
928	RES	61,561	CAGW	22.742%	14,000	
928	RES	83,750	SG	8.211%	6,876	
928	RES	(1,247,176)	SO	6.816%	(85,009)	
928	RES	1,101,865	UT	Situs	-	
		-			(225,583)	4.4.1

Description of Adjustment

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

FERC	Factor	Total Company			WA-allocated
		Legal Expenses As Booked	Legal Expenses to Reallocate	Alloc. Factors %	Legal Expenses to Re-allocate
418	NUTIL	2,114	-	0.0000%	-
426	NUTIL	575,183	-	0.0000%	-
500	CAGE	2,803	-	0.0000%	-
506	CAGE	3,000	-	0.0000%	-
506	JBG	251	-	22.6623%	-
539	CAGE	2,665	-	0.0000%	-
553	CAGW	165	-	22.7419%	-
557	CA	-	5,486	0.0000%	-
557	CAEE	-	147,243	0.0000%	-
557	CAGE	389	60,795	0.0000%	-
557	CAGW	-	274,892	22.7419%	62,516
557	JBG	-	750	22.6623%	170
557	OR	-	57,040	0.0000%	-
598	SNPD	562,341	(562,341)	6.5015%	(36,560)
557	SG	3,340,437	(1,643,636)	8.2107%	(134,953)
557	SO	-	57,454	6.8162%	3,916
557	UT	-	984,338	0.0000%	-
557	WYP	-	55,638	0.0000%	-
560	SG	(175,049)	411,234	8.2107%	33,765
566	UT	-	(411,234)	0.0000%	-
580	SNPD	10,271	-	6.5015%	-
588	CAGE	-	352	0.0000%	-
588	SNPD	(26,156)	32,176	6.5015%	2,092
588	UT	-	2,138	0.0000%	-
588	WYP	-	(34,666)	0.0000%	-
593	UT	1,671	-	0.0000%	-
598	UT	-	562,341	0.0000%	-
903	CN	15,942	-	7.1327%	-
905	CAGE	-	3,078	0.0000%	-
905	CN	40,404	(3,078)	7.1327%	(220)
905	UT	1,838,976	-	0.0000%	-
921	SO	-	2,494	6.8162%	170
923	CAGE	-	(2,822,158)	0.0000%	-
923	CAGW	-	379,642	22.7419%	86,338
923	NUTIL	-	(1,225)	0.0000%	-
923	OR	506,696	(446,453)	0.0000%	-
923	SG	-	732,749	8.2107%	60,163
923	SO	2,235,245	(1,440,226)	6.8162%	(98,168)
923	UT	441,789	3,594,624	0.0000%	-
923	WA	56,843	554	100.0000%	554
923	WYP	53,458	-	0.0000%	-
925	OR	-	126,070	0.0000%	-
925	SO	2,117,245	(2,082,010)	6.8162%	(141,913)
925	UT	-	1,955,261	0.0000%	-
925	WA	-	680	100.0000%	680
928	CA	188,076	-	0.0000%	-
928	CAEE	197,259	-	0.0000%	-
928	CAGW	-	61,561	22.7419%	14,000
928	OR	1,167,668	-	0.0000%	-
928	SG	-	83,750	8.2107%	6,876
928	SO	1,717,692	(1,247,176)	6.8162%	(85,009)
928	UT	191,087	1,101,865	0.0000%	-
928	WA	660,675	-	100.0000%	-
928	WYP	129,094	-	0.0000%	-
Total		15,858,232	-		(225,583)
			Ref. 4.4		Ref. 4.4

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Adj. Liability Ins. expense to 6-year avg.	925	RES	11,191,615	SO	6.816%	762,838	4.5.1
<u>Adjust Property Damage expense to 6-year avg:</u>							
Property Insurance - Transmission	571	RES	151,408	CAGW	22.742%	34,433	4.5.2
Property Insurance - WA Distribution	593	RES	214,150	WA	Situs	214,150	4.5.2
Property Insurance - Non-T&D	553	RES	(1,894,151)	CAGW	22.742%	(430,766)	4.5.2

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 2016, the 3rd Party Liability Insurance coverage was renewed with a deductible of \$10 million and an upper limit of \$540 million. Property Insurance was renewed with a deductible of \$10 million and an upper limit of \$400 million.

PacifiCorp
 Results of Operations - December 2016
 Injuries and Damages
 Liability Insurance Expense Based on a Six-Year Average

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

<u>Year</u>	<u>Accrual</u>	<u>Amount Not Requested</u>	<u>Commercial Reimbursement</u>	<u>Net Expense</u>
2011	2,901,323	-	-	2,901,323
2012	47,059,248	(10,000,000)	(6,200,000)	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)
2016	(1,639,456)	(2,644,149)	(3,000,000)	(7,283,606)
	Six-year average			5,127,488
	Amount in base period			(6,064,127)
	Adjustment			<u>11,191,615</u>
				Ref 4.5

PacifiCorp
Results of Operations - December 2016
Injuries and Damages
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&D</u>
<u>Six-year average</u>			
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
Apr 2013 - Mar 2014	1,227,628	171,900	533,488
Apr 2014 - Mar 2015	413,998	410,137	59,644
Apr 2015 - Mar 2016	820,991	354,362	436,508
Six-Year Average	703,547	316,785	259,231
<u>Actual 12 Months Ended December 2016</u>			
Jan 2016 - Dec 2016	489,398	165,377	2,153,382
Difference in six-year average and 12 ME Dec 2016	214,150 Ref 4.5	151,408 Ref 4.5	(1,894,151) Ref 4.5

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON</u> <u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Advertising Expense - Reallocation	909	RES	(75,077)	CN	7.133%	(5,355)	4.6.1
Advertising Expense - Reallocation	930	RES	(1,788)	SO	6.816%	(122)	4.6.1
California Advertising Expense	909	RES	2,837	CA	Situs	-	4.6.1
Idaho Advertising Expense	909	RES	7,624	ID	Situs	-	4.6.1
Oregon Advertising Expense	909	RES	12,735	OR	Situs	-	4.6.1
Utah Advertising Expense	909	RES	9,886	UT	Situs	-	4.6.1
Washington Advertising Expense	909	RES	7,482	WA	Situs	7,482	4.6.1
Wyoming Advertising Expense	909	RES	12,960	WY-ALL	Situs	-	4.6.1
PP Advertising Expense	909	RES	11,947	CAGW	22.742%	2,717	4.6.1
RMP Advertising Expense	909	RES	9,606	CAGE	0.000%	-	4.6.1
Wyoming Advertising Expense	930	RES	170	WY-ALL	Situs	-	4.6.1
PP Advertising Expense	930	RES	1,618	CAGW	22.742%	368	4.6.1
			-			5,090	

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 2016, this adjustment situs-assigns any costs that can be attributed to a specific jurisdiction. This adjustment has been included in final revenue requirement calculations approved by the Commission in rate filings since, including the Company's latest Limited Rate Filing in Washington, Docket No. UE-152253.

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

TYPE	FERC Acct	SAP Acct	SAP Acct description	Factor	Total Company
RES	9090000	530019	Legally Mandated Advertising Services	CN	593
RES	9090000	530022	Informational Advertising Services	CN	74,483
RES	9301000	530020	Advertising Services	SO	1,788
					76,864

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

TYPE	FERC Acct	SAP Acct	SAP Acct description	Factor	Total Company
RES	9090000	530019	Legally Mandated Advertising Services	CA	110
RES	9090000	530019	Legally Mandated Advertising Services	CAGW	484
RES	9090000	530022	Informational Advertising Services	CA	2,728
RES	9090000	530022	Informational Advertising Services	CAGE	9,606
RES	9090000	530022	Informational Advertising Services	CAGW	11,463
RES	9090000	530022	Informational Advertising Services	ID	7,624
RES	9090000	530022	Informational Advertising Services	OR	12,735
RES	9090000	530022	Informational Advertising Services	UT	9,886
RES	9090000	530022	Informational Advertising Services	WA	7,482
RES	9090000	530022	Informational Advertising Services	WY	12,960
RES	9301000	530020	Advertising Services	CAGW	1,618
RES	9301000	530020	Advertising Services	WY	170
					76,864
Net Adjustment					-
					Ref 4.6

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON</u> <u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Remove:							
Memberships As Booked	930	RES	(1,612,036)	SO	6.816%	(109,879)	4.7.4
Memberships As Booked	930	RES	(3,000)	WA	Situs	(3,000)	4.7.4
Total			<u>(1,615,036)</u>			<u>(112,879)</u>	
Add Back:							
Memberships on State Specific Factor	930	RES	1,218,392	SO	6.816%	83,048	4.7.4
Memberships on State Specific Factor	930	RES	26,591	CA	Situs	-	4.7.4
Memberships on State Specific Factor	930	RES	242,759	OR	Situs	-	4.7.4
Memberships on State Specific Factor	930	RES	25,051	WA	Situs	25,051	4.7.4
Memberships on State Specific Factor	930	RES	84,220	UT	Situs	-	4.7.4
Memberships on State Specific Factor	930	RES	3,190	ID	Situs	-	4.7.4
Memberships on State Specific Factor	930	RES	14,832	WY-ALL	Situs	-	4.7.4
Total			<u>1,615,036</u>			<u>108,099</u>	
			<u>-</u>			<u>(4,780)</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 2016, this adjustment situs-assigns any costs attributable to a specific jurisdiction. This adjustment has been included in final revenue requirement calculations approved by the Commission in rate filings since, including the Company's latest Limited Rate Filing in Washington, Docket No. UE-152253.

PacifiCorp
Washington Results of Operations - December 2016
Memberships and Subscriptions

FERC Account	SAP Account	Vendor Name	Factor As Booked	Situs Reallocated	Amount	Amounts to be Reallocated
National and Regional Trade Memberships						
930.2	545550	Albany Area Chamber of Commerce	SO	OR	150	150
930.2	545550	Albany Downtown Association	SO	OR	2,142	2,142
930.2	545550	Albany Rotary Club	SO	OR	280	280
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	545550	American Wind Energy Association	SO	SO	10,000	10,000
930.2	545550	Associated Oregon Industries	SO	OR	28,840	28,840
930.2	545550	Association of Idaho Cities	SO	ID	400	400
930.2	545550	Association of Washington Cities	SO	WA	1,000	1,000
930.2	545550	Astoria Downtown Historic District Association	SO	OR	500	500
930.2	553110	Astoria Downtown Historic District Association	OR	OR	3,500	-
930.2	545550	Basin Area Chamber of Commerce	SO	WYP	180	180
930.2	545550	Bay Area Chamber of Commerce	SO	CA	906	906
930.2	545550	Bend Chamber of Commerce	SO	OR	1,380	1,380
930.2	545550	Breakfast Exchange Club of Oregon	SO	OR	600	600
930.2	545550	Brownsville Chamber of Commerce	SO	OR	150	150
930.2	545550	Buffalo Chamber of Commerce	SO	WYP	1,750	1,750
930.2	545550	Butte Valley Chamber of Commerce	SO	CA	30	30
930.2	545550	Cache Chamber of Commerce	SO	UT	645	645
930.2	545550	Cannon Beach Chamber of Commerce	SO	OR	310	310
930.2	545550	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	545550	Central Lions Club	SO	OR	45	45
930.2	545550	Central Oregon Builders Association	SO	OR	465	465
930.2	545550	Central Point Chamber of Commerce	SO	OR	250	250
930.2	545550	Central Washington Homebuilders, Inc.	SO	WA	469	469
930.2	545550	Chamber of Medford and Jackson County	SO	OR	2,247	2,247
930.2	545550	ChamberWest Regional Chamber of Commerce	SO	UT	3,000	3,000
930.2	545550	Cheyenne Sunrise Rotary Club	SO	WYP	620	620
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	553110	Converse Area New Development Organization	WYP	WYP	750	-
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	545550	Cottage Grove Chamber of Commerce	SO	OR	800	800
930.2	545550	Creswell Chamber of Commerce	SO	OR	275	275
930.2	545550	Dallas Area Chamber of Commerce	SO	OR	495	495
930.2	545550	Dayton Chamber of Commerce	SO	WA	400	400
930.2	553110	Dayton Chamber of Commerce	WA	WA	2,500	2,500
930.2	545550	Del Norte Chamber of Commerce	SO	CA	530	530
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	1,200	1,200
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	545550	Economic Development for Central Oregon	SO	OR	7,500	7,500
930.2	545550	Economic Development in Douglas County	SO	OR	2,500	2,500
930.2	553110	Economic Development in Douglas County	OR	OR	250	-
930.2	545550	Evanston Chamber of Commerce	SO	WYP	1,000	1,000
930.2	545550	Evanston Rotary Club	SO	WYP	240	240
930.2	545550	Five Trails Rotary Club	SO	WYP	334	334
930.2	545550	Granger Chamber of Commerce	SO	WA	225	225
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 Yakima Chamber of Commerce	SO	WA	5,000	5,000
930.2	545550	Idaho Association of Counties	SO	ID	350	350
930.2	545550	Idaho Economic Development Association	SO	ID	1,000	1,000
930.2	553110	Idaho Economic Development Association	IDU	ID	3,750	-
930.2	545550	Illinois Valley Chamber of Commerce	SO	SO	250	250
930.2	545550	Intermountain Electrical Association	SO	SO	9,000	9,000
930.2	545550	Jacksonville Chamber of Commerce	SO	WYP	175	175
930.2	553110	Jefferson County Economic Development	CA	CA	2,500	-
930.2	553110	Jefferson County Economic Development	OR	OR	2,000	-
930.2	545550	Klamath Basin Home Builders Association	SO	OR	395	395
930.2	545550	Klamath County Economic Development Association	SO	OR	5,000	5,000
930.2	553110	Klamath County Economic Development Association	OR	OR	2,500	-
930.2	545550	Klamath Falls Downtown Association	SO	OR	500	500
930.2	553110	Klamath Falls Downtown Association	OR	OR	1,000	-
930.2	545550	Lake County Chamber of Commerce	SO	OR	300	300

PacifiCorp
Washington Results of Operations - December 2016
Memberships and Subscriptions

FERC Account	SAP Account	Vendor Name	Factor As Booked	Situs Reallocated	Amount	Amounts to be Reallocated
National and Regional Trade Memberships						
930.2	545550	Lander Chamber of Commerce	SO	WYP	759	759
930.2	545550	League of Oregon Cities	SO	OR	425	425
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	Linn-Benton Utilities Coordinating Council	SO	OR	175	175
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	100	100
930.2	545550	North Santiam Chamber of Commerce	SO	OR	500	500
930.2	553110	Northern California Resource Center	OR	OR	1,000	-
930.2	553110	North-Northeast Business Association	OR	OR	2,500	-
930.2	545550	Oregon Business Association	SO	OR	14,595	14,595
930.2	545550	Oregon Business Council	SO	OR	17,953	17,953
930.2	545550	Oregon Economic Development Association	SO	OR	5,000	5,000
930.2	553110	Oregon Economic Development Association	OR	OR	2,500	-
930.2	545550	Oregon Newspaper Publishers Association	SO	OR	350	350
930.2	545550	Oregon State University - Utility Wood Pole Research Cooperative	SO	OR	15,000	15,000
930.2	553110	Our 42nd Avenue	OR	OR	2,000	-
930.2	545550	Pacific Northwest Utilities Conference	SO	OR	78,674	78,674
930.2	545550	Pendleton Chamber of Commerce	SO	OR	635	635
930.2	545550	Philomath Chamber of Commerce	SO	OR	150	150
930.2	545550	Pomeroy Chamber of Commerce	SO	WA	150	150
930.2	545550	Powell Valley Chamber of Commerce	SO	WYP	750	750
930.2	545550	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	100	100
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	450	450
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	Rocky Mountain Electrical League	SO	SO	18,000	18,000
930.2	545550	Rogue River Chamber of Commerce	SO	OR	79	79
930.2	545550	Roseburg Area Chamber of Commerce	SO	OR	995	995
930.2	545550	Rotary Club of Bend	SO	OR	314	314
930.2	545550	Rotary Club of Roseburg	SO	OR	192	192
930.2	545550	Rotary Club of Salt Lake City	SO	UT	375	375
930.2	545550	Rotary Club of Sutherlin	SO	OR	275	275
930.2	545550	Round-Up City Development Corporation	SO	OR	500	500
930.2	553110	Round-Up City Development Corporation	OR	OR	1,500	-
930.2	553110	Rural Development Initiatives	OR	OR	5,000	-
930.2	545550	Salt Lake Area Chamber of Commerce	SO	UT	28,350	28,350
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	South Coast Development Council	SO	OR	5,000	5,000
930.2	553110	South Coast Development Council	OR	OR	500	-
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	Southern Oregon Regional Economic Development	SO	OR	2,500	2,500
930.2	553110	Southern Oregon Regional Economic Development	OR	OR	2,000	-
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	Sutherlin Chamber of Commerce	SO	OR	125	125
930.2	545550	Sweet Home Chamber of Commerce	SO	OR	200	200
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	Umatilla Chamber of Commerce	SO	OR	195	195
930.2	545550	Umpqua Lions Club	SO	OR	75	75
930.2	545550	Utah Hispanic Chamber of Commerce	SO	UT	2,500	2,500
930.2	545550	Utah Water Users' Association	SO	UT	500	500

PacifiCorp
 Washington Results of Operations - December 2016
 Memberships and Subscriptions

FERC Account	SAP Account	Vendor Name	Factor As Booked	Situs Reallocated	Amount	Amounts to be Reallocated
National and Regional Trade Memberships						
930.2	545550	Utility Variable-Generation	SO	SO	1,361	1,361
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	600	600
930.2	545550	Wallowa County Chamber of Commerce	SO	OR	150	150
930.2	545550	Washakie Development Association	SO	WYP	500	500
930.2	553110	Washakie Development Association	WYP	WYP	1,000	-
930.2	545550	Washington Community Development Association	SO	WA	1,200	1,200
930.2	545550	Washington Economic Development Association	SO	WA	900	900
930.2	545550	Weed Chamber of Commerce	SO	CA	250	250
930.2	545550	West Jordan Chamber of Commerce	SO	UT	695	695
930.2	545550	Western Governors Association	SO	SO	500	500
930.2	545550	Western Labor and Management Public Affairs Committee	SO	SO	2,000	2,000
930.2	545550	Wyoming Capitol Club	SO	WYP	165	165
930.2	545550	Wyoming Economic Development Association	SO	WYP	265	265
930.2	545550	Wyoming Heritage Foundation	SO	WYP	120	120
930.2	545550	Yakima County Development Association	SO	WA	7,500	7,500
930.2	545550	Yakima Valley Tourism	SO	WA	1,053	1,053
930.2	545550	Zillah Chamber of Commerce	SO	WA	225	225
930.2	545550	Alta Club	SO	SO	399	399
930.2	545550	American Fork Chamber of Commerce	SO	UT	200	200
930.2	545550	Assistance League of Columbia Pacific	SO	OR	100	100
930.2	545550	Canyonville Chamber of Commerce	SO	OR	75	75
930.2	553110	Carbon County Economic Development Corporation	WYP	WYP	4,000	-
930.2	553110	Casper Area Economic Development Alliance	WYP	WYP	4,000	-
930.2	553110	City of Dallas, RARE program	OR	OR	2,000	-
930.2	553110	City of Rexburg	IDU	ID	2,000	-
930.2	553110	Crescent City Del Norte Chamber of Commerce	CA	CA	750	-
930.2	545550	Drive Oregon	SO	OR	2,000	2,000
930.2	553110	Eastern Idaho Economic Development Partners	IDU	ID	1,750	-
930.2	545550	Economic Development Alliance of Lincoln County	SO	OR	100	100
930.2	553110	Hollywood Theatre	OR	OR	5,000	-
930.2	553110	Four County Alliance of Southeast Idaho	IDU	ID	1,500	-
930.2	545550	Greater Preston Business Association	SO	ID	100	100
930.2	545550	Greybull Chamber of Commerce	SO	WYP	255	255
930.2	545550	Hispanic Metropolitan Chamber	SO	OR	1,800	1,800
930.2	545550	Independent Energy Producers Association, Inc.	SO	CA	21,875	21,875
930.2	553110	KBJ Economic Development Joint Power Board	WYP	WYP	2,500	-
930.2	545550	Klamath County Chamber of Commerce	SO	OR	772	772
930.2	553110	Lakeview Community Partnership	OR	OR	1,000	-
930.2	545550	Laramie Chamber of Business Alliance	SO	WYP	1,000	1,000
930.2	553110	Laramie Chamber of Business Alliance	WYP	WYP	4,000	-
930.2	553110	Madison Economic Partners, Inc.	IDU	ID	1,000	-
930.2	545550	Midamerica Economic Development Council	SO	SO	150	150
930.2	545550	Mid-Willamette Valley YMCA	SO	OR	50	50
930.2	545550	National Safety Council	SO	SO	6,035	6,035
930.2	545550	Northwest Public Power Association	SO	SO	2,270	2,270
930.2	545550	Ogden-Weber Chamber of Commerce	SO	UT	6,000	6,000
930.2	545550	One-Call of Wyoming	WYP	WYP	200	-
930.2	545550	Oregon Sports Authority	SO	OR	5,000	5,000
930.2	545550	Oregonians for Food & Shelter, Inc.	SO	OR	1,000	1,000
930.2	553110	Port of Columbia	WA	WA	500	500
930.2	545550	Portland DAMA International Chapter	SO	OR	700	700
930.2	553110	Regional Economic Development Corporation for East Idaho	IDU	ID	1,500	-
930.2	545550	Rexburg Rotary Club	SO	ID	240	240
930.2	545550	Rotary Club of Albina	SO	OR	860	860
930.2	545550	Seaside Downtown Development Association	SO	OR	170	170
930.2	545550	Siskiyou Economic Development	SO	CA	2,500	2,500
930.2	545550	Society for Human Resource Management	SO	SO	190	190
930.2	545550	Southern Oregon Timber Industries	SO	OR	260	260
930.2	545550	Umatilla-Morrow-Gilliam County Utility Coordinating Council	SO	OR	40	40
930.2	545550	University of Utah	SO	UT	25,000	25,000
930.2	545550	Utah Alliance for Economic Development	SO	UT	1,000	1,000
930.2	545550	Utah Taxpayers Association	SO	SO	18,700	18,700
930.2	545550	Utah Technology Council	SO	UT	12,000	12,000

PacifiCorp
 Washington Results of Operations - December 2016
 Memberships and Subscriptions

FERC Account	SAP Account	Vendor Name	Factor As Booked	Situs Reallocated	Amount	Amounts to be Reallocated
National and Regional Trade Memberships						
930.2	545550	Utah Valley Chamber of Commerce	SO	UT	1,500	1,500
930.2	545550	Utility Economic Development Association, Inc.	SO	SO	645	645
930.2	545550	Walla Walla Area Utilities Coordinating Council	SO	WA	115	115
930.2	545550	Worland Ten Sleep Chamber of Commerce	SO	WYP	500	500
930.2	545550	Yreka Chamber of Commerce	SO	CA	250	250
					<u>543,223</u>	<u>466,273</u>
Industry Association Dues						
930.2	545550	Centre for Energy Advancement through Technological Innovation	SO	SO	47,850	47,850
930.2	545550	Edison Electric Institute	SO	SO	920,864	920,864
930.2	545550	National Automated Clearing House	SO	SO	2,875	2,875
930.2	545550	National Electric Energy Testing Research and Application Center	SO	SO	98,500	98,500
930.2	545550	National Joint Utilities Notification System	SO	SO	10,500	10,500
930.2	545550	North American Transmission Forum, Inc.	SO	SO	62,423	62,423
930.2	545550	Edison Electric Institute - Avian Power Interaction Committee	SO	SO	5,750	5,750
					<u>1,148,762</u>	<u>1,148,762</u>

SUMMARY			
Memberships as Booked			
Account	Factor	Amount	
930.2	SO	1,612,036	Ref 4.7
930.2	WA	3,000	Ref 4.7
		<u>1,615,036</u>	
Reallocated Memberships with Situs Assignment			
Account	Factor	Amount	
930.2	SO	1,218,392	Ref 4.7
930.2	CA	26,591	Ref 4.7
930.2	OR	242,759	Ref 4.7
930.2	WA	25,051	Ref 4.7
930.2	UT	84,220	Ref 4.7
930.2	ID	3,190	Ref 4.7
930.2	WYP	14,832	Ref 4.7
		<u>1,615,036</u>	Ref 4.7

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Uncollectible Expense	904	RES	47,789	WA	Situs	47,789	4.8.1
Uncollectible Expense	904	PRO	10,103	WA	Situs	10,103	4.8.1

Description of Adjustment

This adjusts the Company's actual December 2016 uncollectible accounts to a four-year average by applying the four-year average unadjusted uncollectible rate (unadjusted uncollectible accounts expense/unadjusted general business revenues) to the normalized level of general business revenues. The use of the four-year average uncollectible rate was agreed to by the Company in rebuttal of the 2013 Rate Case Docket UE-130054 and included in the final revenue requirement calculations approved by the Commission in both the Company's 2013 and 2014 general rate cases.

PacifiCorp
 Washington Results of Operations - December 2016
 Uncollectible Expense & Revenue Sensitive Items

12 Months Ended	WA FERC Account 904	General Business Revenues
Dec-13	1,541,438	317,700,180
Dec-14	1,412,527	323,606,694
Dec-15	1,314,420	343,273,558
Dec-16	1,422,644 Ref 2.14	329,848,644 Ref 2.3

Line	description	4 year Average
1	Unadjusted Revenue	328,607,269
2	Per Books Uncollectible Expense	1,422,757
3	Uncollectible % (Line 2 / Line 1)	0.4330%
4	Normalized Revenue	339,989,131 Ref 3.1.1, Col. J
5	Normalizing Adjustments	370,374 Ref 3.1.1, Col. D
6	General Business Revenues before Adjustments	339,618,757
7	Normalized Uncollectible Expense (Line 3 * Line 4)	1,470,433
8	Per Books Uncollectible Expense	1,422,644 Above
9	Restating Adjustment to Uncollectible Expense	47,789 Ref 4.8
10	Pro Forma Revenue	342,322,543 Ref 3.1.1, Col. M
11	Pro Forma Adjustments	2,333,412 Ref 3.1.1, Col. K
12	Pro Forma Adjustment to Uncollectible Expense	10,103 Ref 4.8

5. NET POWER COST

	5.1	5.2	0	0	0	0
	Total Normalized	Net Power Costs - Restating	Colstrip #3 Removal	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	(643,823)	-	(643,823)	-	-	-
10 Nuclear Production	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-
12 Other Power Supply	2,613,612	2,613,612	-	-	-	-
13 Transmission	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-
18 Administrative & General	(3,117)	-	(3,117)	-	-	-
19 Total O&M Expenses	1,966,673	2,613,612	(646,939)	-	-	-
20 Depreciation	(343,049)	-	(343,049)	-	-	-
21 Amortization	-	-	-	-	-	-
22 Taxes Other Than Income	(42,064)	-	(42,064)	-	-	-
23 Income Taxes: Federal	(617,330)	(914,764)	297,434	-	-	-
24 State	-	-	-	-	-	-
25 Deferred Income Taxes	49,356	-	49,356	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-
28 Total Operating Expenses:	1,013,587	1,698,848	(685,261)	-	-	-
29						
30 Operating Rev For Return:	(1,013,587)	(1,698,848)	685,261	-	-	-
31						
32 Rate Base:						
33 Electric Plant In Service	(28,567,093)	-	(28,567,093)	-	-	-
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:	(28,567,093)	-	(28,567,093)	-	-	-
45						
46 Deductions:						
47 Accum Prov For Deprec	20,202,378	-	20,202,378	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-
49 Accum Def Income Tax	1,011,992	-	1,011,992	-	-	-
50 Unamortized ITC	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-
54						
55 Total Deductions:	21,214,370	-	21,214,370	-	-	-
56						
57 Total Rate Base:	(7,352,722)	-	(7,352,722)	-	-	-
58						
59						
60 Estimated ROE impact	-0.112%	-0.424%	0.315%	0.000%	0.000%	0.000%
61 Estimated Price Change	768,721	2,738,752	(1,970,031)	-	-	-
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	(1,581,561)	(2,613,612)	1,032,052	-	-	-
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	(52,188)	-	(52,188)	-	-	-
71 Schedule "M" Deductions	130,052	-	130,052	-	-	-
72 Income Before Tax	(1,763,801)	(2,613,612)	849,812	-	-	-
73						
74 State Income Taxes	-	-	-	-	-	-
75						
76 Taxable Income	(1,763,801)	(2,613,612)	849,812	-	-	-
77						
78 Federal Income Taxes	(617,330)	(914,764)	297,434	-	-	-

	5.1	5.2	0	0	0	0
	Total Normalized	Net Power Costs - Restating	Colstrip #3 Removal	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	(643,823)	-	(643,823)	-	-	-
10 Nuclear Production	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-
12 Other Power Supply	2,613,612	2,613,612	-	-	-	-
13 Transmission	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-
18 Administrative & General	(3,117)	-	(3,117)	-	-	-
19 Total O&M Expenses	1,966,673	2,613,612	(646,939)	-	-	-
20 Depreciation	(343,049)	-	(343,049)	-	-	-
21 Amortization	-	-	-	-	-	-
22 Taxes Other Than Income	(42,064)	-	(42,064)	-	-	-
23 Income Taxes: Federal	(617,330)	(914,764)	297,434	-	-	-
24 State	-	-	-	-	-	-
25 Deferred Income Taxes	49,356	-	49,356	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-
28 Total Operating Expenses:	1,013,587	1,698,848	(685,261)	-	-	-
29						
30 Operating Rev For Return:	(1,013,587)	(1,698,848)	685,261	-	-	-
31						
32 Rate Base:						
33 Electric Plant In Service	(28,567,093)	-	(28,567,093)	-	-	-
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:	(28,567,093)	-	(28,567,093)	-	-	-
45						
46 Deductions:						
47 Accum Prov For Deprec	20,202,378	-	20,202,378	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-
49 Accum Def Income Tax	1,011,992	-	1,011,992	-	-	-
50 Unamortized ITC	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-
54						
55 Total Deductions:	21,214,370	-	21,214,370	-	-	-
56						
57 Total Rate Base:	(7,352,722)	-	(7,352,722)	-	-	-
58						
59						
60 Estimated ROE impact	-0.112%	-0.424%	0.315%	0.000%	0.000%	0.000%
61 Estimated Price Change	768,721	2,738,752	(1,970,031)	-	-	-
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	(1,581,561)	(2,613,612)	1,032,052	-	-	-
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	(52,188)	-	(52,188)	-	-	-
71 Schedule "M" Deductions	130,052	-	130,052	-	-	-
72 Income Before Tax	(1,763,801)	(2,613,612)	849,812	-	-	-
73						
74 State Income Taxes	-	-	-	-	-	-
75						
76 Taxable Income	(1,763,801)	(2,613,612)	849,812	-	-	-
77						
78 Federal Income Taxes	(617,330)	(914,764)	297,434	-	-	-

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

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Sales for Resale (Account 447)							
Existing Firm Sales - Pacific	447NPC	RES		CAGW	22.742%	-	5.1.1
Post-Merger Firm Sales	447NPC	RES		CAGW	22.742%	-	5.1.1
Non-Firm Sales	447NPC	RES		CAEW	22.770%	-	5.1.1
Total Sales for Resale			<u>-</u>			<u>-</u>	
Purchased Power (Account 555)							
Existing Firm Demand - Pacific	555NPC	RES		CAGW	22.742%	-	5.1.1
Existing Firm Energy	555NPC	RES		CAEW	22.770%	-	5.1.1
WA Qualifying Facilities	555NPC	RES		WA	Situs	-	5.1.1
Post-Merger Firm Energy	555NPC	RES	11,492,504	CAGW	22.742%	2,613,612	5.1.1
Other Generation Expenses	555NPC	RES		CAGW	22.742%	-	5.1.1
Total Purchased Power			<u>11,492,504</u>			<u>2,613,612</u>	
Wheeling (Account 565)							
Existing Firm - Pacific	565NPC	RES		CAGW	22.742%	-	5.1.1
Post Merger Firm	565NPC	RES		CAGW	22.742%	-	5.1.1
Non Firm	565NPC	RES		CAEW	22.770%	-	5.1.1
Total Wheeling Expense			<u>-</u>			<u>-</u>	
Fuel Expense (Accounts 501 and 547)							
Fuel Consumed - Coal	501NPC	RES		CAEW	22.770%	-	5.1.1
Fuel Consumed - Natural Gas	547NPC	RES		CAEW	22.770%	-	5.1.1
Total Fuel and Other Expense			<u>-</u>			<u>-</u>	
Total Net Power Cost Adjustment - Restating			<u>11,492,504</u>			<u>2,613,612</u>	

Description of Adjustment

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

PacifiCorp
Washington Results of Operations - December 2016
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) 12 Months Ended December 2016		NORMALIZED NPC 12 Months Ended December 2016		NORMALIZING ADJUSTMENT 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	22.7419%	(135,779)	(30,879)	(135,779)	(30,879)	-	-	-	-	-	-		
Post-Merger Firm Sales	447NPC	CAGW	22.7419%	56,047,796	12,746,327	56,047,796	12,746,327	-	-	-	-	-	-		
Non-Firm Sales	447NPC	CAEW	22.7701%	-	-	-	-	-	-	-	-	-	-		
Total Sales for Resale				55,912,017	12,715,448	55,912,017	12,715,448	-	-	-	-	-	-		
Purchased Power (Account 555)															
Existing Firm Demand - Pacific	555NPC	CAGW	22.7419%	1,942,147	441,681	1,942,147	441,681	-	-	-	-	-	-		
Existing Firm Energy	555NPC	CAEW	22.7701%	4,573,179	1,041,319	4,573,179	1,041,319	-	-	-	-	-	-		
WA Qualifying Facilities	555NPC	WA	100.0000%	301,945	301,945	301,945	301,945	-	-	-	-	-	-		
WA Qualifying Facilities	555NPC	CAGW	22.7419%	-	-	-	-	-	-	-	-	-	-		
Post-Merger Firm Energy	555NPC	CAGW	22.7419%	152,453,912	34,670,898	163,946,416	37,284,510	11,492,504	2,613,612	11,492,504	2,613,612	-	-		
Other Generation Expenses	555NPC	CAGW	22.7419%	-	-	-	-	-	-	-	-	-	-		
Total Purchased Power				159,271,184	36,455,843	170,763,687	39,069,456	11,492,504	2,613,612	11,492,504	2,613,612	-	-		
Wheeling (Account 565)															
Existing Firm - Pacific	565NPC	CAGW	22.7419%	16,575,328	3,769,543	16,575,328	3,769,543	-	-	-	-	-	-		
Existing Firm - Utah	565NPC	CAGW	22.7419%	-	-	-	-	-	-	-	-	-	-		
Post Merger Firm	565NPC	CAGW	22.7419%	95,124,369	21,633,078	95,124,369	21,633,078	-	-	-	-	-	-		
Non Firm	565NPC	CAEW	22.7701%	-	-	-	-	-	-	-	-	-	-		
Total Wheeling Expense				111,699,697	25,402,620	111,699,697	25,402,620	-	-	-	-	-	-		
Fuel Expense (Accounts 501 and 547)															
Fuel Consumed - Coal	501NPC	CAEW	22.7701%	242,530,457	55,224,502	242,530,457	55,224,502	-	-	-	-	-	-		
Fuel Consumed - Natural Gas	547NPC	CAEW	22.7701%	69,184,490	15,753,399	69,184,490	15,753,399	-	-	-	-	-	-		
Total Fuel and Other Expense				311,714,946	70,977,900	311,714,946	70,977,900	-	-	-	-	-	-		
Total Net Power Cost				526,773,809	120,120,915	538,266,313	122,734,528	11,492,504	2,613,612	11,492,504	2,613,612				
				Ref. 5.1.2	Ref. 2.2 Line 66	Ref. 5.1.3		Ref. 5.1							

Study Results
MERGED PEAK/ENERGY SPLIT
(\$)

Period Ending
2016Q4

	Merged CY 2016 Q4	Pre-Merger Demand	Pre-Merger Energy	Non-Firm	Post-Merger
SPECIAL SALES FOR RESALE					
Pacific Pre Merger	(135,779)	(135,779)			
Post Merger	56,047,796				56,047,796
TOTAL SPECIAL SALES	55,912,017	(135,779)	-	-	56,047,796
PURCHASED POWER & NET INTERCHANGE					
Mid Columbia	6,380,920	1,914,276	4,466,644		
Misc/Pacific	134,406	27,871	106,535		
Q.F. Contracts/PPL	301,945	-	-		301,945
Pacific Sub Total	6,817,271	1,942,147	4,573,179	-	301,945
Combine Hills Wind p160595	5,541,593				5,541,593
Hermiston Purchase p99563	28,622,215				28,622,215
Old Mill Solar	659,436				659,436
Short Term Firm Purchases	117,630,669				117,630,669
New Firm Sub Total	152,453,912	-	-	-	152,453,912
Seven Mile II Wind	-				-
Non Firm Sub Total	-				-
TOTAL PURCHASED PW & NET INT.	159,271,184	1,942,147	4,573,179	-	152,755,858
TOTAL WHEELING & U. OF F. EXPENS	111,699,697	16,575,328	-	-	95,124,369
THERMAL FUEL BURN EXPENSE					
Colstrip	7,363,948			7,363,948	
Chehalis	46,297,239			46,297,239	
Hermiston	22,887,251			22,887,251	
Jim Bridger	235,166,509			235,166,509	
TOTAL FUEL BURN EXPENSE	311,714,946	-	-	311,714,946	-
OTHER GENERATION EXPENSE					
Blundell	-				-
TOTAL OTHER GEN. EXPENSE	-	-	-	-	-
NET POWER COST	526,773,809	18,653,253	4,573,179	311,714,946	191,832,430

Ref. 5.1.1

Study Results
MERGED PEAK/ENERGY SPLIT
(\$)

Period Ending
2016Q4

	Merged CY 2016 Q4	Pre-Merger Demand	Pre-Merger Energy	Non-Firm	Post-Merger
SPECIAL SALES FOR RESALE					
Pacific Pre Merger	(135,779)	(135,779)			
Post Merger	56,047,796				56,047,796
TOTAL SPECIAL SALES	55,912,017	(135,779)	-	-	56,047,796
PURCHASED POWER & NET INTERCHANGE					
Mid Columbia	6,380,920	1,914,276	4,466,644		
Misc/Pacific	134,406	27,871	106,535		
Q.F. Contracts/PPL	301,945	-	-		301,945
Pacific Sub Total	6,817,271	1,942,147	4,573,179	-	301,945
Combine Hills Wind p160595	5,541,593				5,541,593
Hermiston Purchase p99563	28,622,215				28,622,215
Old Mill Solar	659,436				659,436
Short Term Firm Purchases	129,123,172				129,123,172
New Firm Sub Total	163,946,416	-	-	-	163,946,416
Seven Mile II Wind	-				-
Non Firm Sub Total	-				-
TOTAL PURCHASED PW & NET INT.	170,763,687	1,942,147	4,573,179	-	164,248,362
WHEELING & U. OF F. EXPENSE					
Pacific Firm Wheeling and Use of Fac	16,575,328	16,575,328			
Post Merger	95,124,369				95,124,369
TOTAL WHEELING & U. OF F. EXPENSE	111,699,697	16,575,328	-	-	95,124,369
THERMAL FUEL BURN EXPENSE					
Colstrip	7,363,948			7,363,948	
Chehalis	46,297,239			46,297,239	
Hermiston	22,887,251			22,887,251	
Jim Bridger	235,166,509			235,166,509	
TOTAL FUEL BURN EXPENSE	311,714,946	-	-	311,714,946	-
OTHER GENERATION EXPENSE					
Blundell	-			-	-
TOTAL OTHER GEN. EXPENSE	-	-	-	-	-
NET POWER COST	538,266,313	18,653,253	4,573,179	311,714,946	203,324,934

Ref. 5.1.1

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
Adjustment to Expense:							
Pre-merger Depreciation Expense	403SP	RES	(1,192,054)	CAGW	22.742%	(271,095)	5.2.2
Post-merger Depreciation Expense	403SP	RES	(316,390)	CAGW	22.742%	(71,953)	5.2.2
Taxes Other	408	RES	(617,117)	GPS	6.816%	(42,064)	5.2.1
Net Depreciation Expense - Sch M	SCHMDT	RES	571,861	CAGW	22.742%	130,052	5.2.2
Deferred Income Tax Expense	41010	RES	217,027	CAGW	22.742%	49,356	5.2.2
Operations & Maintenance	500	RES	(13,493)	CAGW	22.742%	(3,069)	5.2.2
Operations & Maintenance	501	RES	(588,722)	CAGW	22.742%	(133,887)	5.2.4
Operations & Maintenance	501	RES	(42,779)	CAGW	22.742%	(9,729)	5.2.4
Operations & Maintenance	502	RES	(349,658)	CAGW	22.742%	(79,519)	5.2.4
Operations & Maintenance	505	RES	(34,663)	CAGW	22.742%	(7,883)	5.2.4
Operations & Maintenance	506	RES	(558,544)	CAGW	22.742%	(127,023)	5.2.4
Operations & Maintenance	507	RES	(9,360)	CAGW	22.742%	(2,129)	5.2.4
Operations & Maintenance	510	RES	(100,717)	CAGW	22.742%	(22,905)	5.2.4
Operations & Maintenance	511	RES	(145,357)	CAGW	22.742%	(33,057)	5.2.4
Operations & Maintenance	512	RES	(614,239)	CAGW	22.742%	(139,690)	5.2.4
Operations & Maintenance	513	RES	(224,404)	CAGW	22.742%	(51,034)	5.2.4
Operations & Maintenance	514	RES	(149,064)	CAGW	22.742%	(33,900)	5.2.4
Administrative & General	924	RES	(38,211)	SO	6.816%	(2,605)	5.2.4
Administrative & General	925	RES	(7,512)	SO	6.816%	(512)	5.2.4
Adjustment to Rate Base:							
Pre-merger Plant	312	RES	(110,283,000)	CAGW	22.742%	(25,080,436)	5.2.2
Post-merger Plant	312	RES	(15,331,428)	CAGW	22.742%	(3,486,656)	5.2.2
Pre-merger Depreciation Reserve	108SP	RES	85,843,992	CAGW	22.742%	19,522,545	5.2.2
Post-merger Depreciation Reserve	108SP	RES	2,989,346	CAGW	22.742%	679,834	5.2.2
Deferred Income Tax Balance	282	RES	4,449,903	CAGW	22.742%	1,011,992	5.2.2
Deferred ITC	255	RES	-	ITC85	13.360%	-	5.2.2
Remove Base Data:							
Schedule M Addition	SCHMAT	RES	(52,188)	WA	Situs	(52,188)	5.2.3

Description of Adjustment

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

PacifiCorp
 Results of Operation - December 2016
 Removal of Colstrip Unit #3
 Property Tax Calculation

	Dec-16	Ref.
Total Colstrip Property Taxes	1,817,000	
Colstrip #3 as a percentage of Total Colstrip NBV	33.9635%	
Property Tax expense to remove	<u>617,117</u>	5.2

Gross Colstrip Book Value	233,906,927
Gross Colstrip Book Reserve	<u>(125,611,096)</u>
Total Colstrip NBV	<u>108,295,831</u>
Colstrip Unit 3 Book Value	125,614,428
Colstrip Unit 3 Book Reserve	<u>(88,833,338)</u>
Colstrip Unit 3 NBV	<u>36,781,090</u>
Colstrip Unit 3 NBV %	33.9635%

PacifiCorp
Results of Operation - December 2016
Removal of Colstrip Unit #3
Summary of Balances

	<u>EOP Balance</u>	<u>Ref.</u>
Depreciation Expense - Pre Merger	(1,192,054)	5.2
Depreciation Expense - Post Merger	<u>(316,390)</u>	5.2
	(1,508,444)	
EPIS - Pre Merger	110,283,000	5.2
EPIS - Post Merger	<u>15,331,428</u>	5.2
	125,614,428	
Depreciation Reserve - Pre Merger	(85,843,992)	5.2
Depreciation Reserve - Post Merger	<u>(2,989,346)</u>	5.2
	(88,833,338)	
ADIT Balance	(4,449,903)	5.2
Deferred Income Tax Credit	-	5.2
Tax Depreciation	(936,583)	
Deferred Income Tax Expense	(217,027)	5.2

PacifiCorp
Results of Operation - December 2016
Removal of Colstrip Unit #3
Schedule M

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

PacifiCorp
 Results of Operation - December 2016
 Removal of Colstrip Unit #3
 Colstrip O&M by FERC Acct

FERC Acct	Description	WCA Allocation Factor	A 12 ME December 2016	B Non-Overhaul O&M	C Unit 3 Overhaul	D Unit 4 Overhaul	E = B x 33.9635% Unit 3 Share of Non-Overhaul O&M	F = E + C Total Unit 3 O&M
5000000	OPER SUPV & ENG	CAGW	39,728	39,728			13,493	13,493
5012000	FUEL HAND-COAL	CAGW	1,733,397	1,733,397			588,722	588,722
5014500	START UP FUEL-DIESEL	CAGW	125,957	125,957			42,779	42,779
5020000	STEAM EXPENSES	CAGW	1,029,510	1,029,510			349,658	349,658
5050000	ELECTRIC EXPENSES	CAGW	102,060	102,060			34,663	34,663
5060000	MISC STEAM PWR EXP	CAGW	1,644,541	1,644,541			558,544	558,544
5070000	RENTS (STEAM GEN)	CAGW	27,560	27,560			9,360	9,360
5100000	MNT SUPERV & ENG	CAGW	296,544	296,544			100,717	100,717
5110000	MNT OF STRUCTURES	CAGW	427,980	427,980			145,357	145,357
5120000	MANT OF BOILR PLNT	CAGW	3,045,526	1,808,526		1,237,000	614,239	614,239
5130000	MAINT ELEC PLANT	CAGW	660,721	660,721			224,404	224,404
5140000	MAINT MISC STM PLN	CAGW	438,895	438,895			149,064	149,064
9243000	PROP INS - PREMIUMS	SO	112,506	112,506			38,211	38,211
9250000	INJURIES & DAMAGES	SO	22,118	22,118			7,512	7,512
			<u>9,707,043</u>	<u>8,470,043</u>	-	<u>1,237,000</u>	<u>2,876,723</u>	<u>2,876,723</u>
								Ref 5.2

Colstrip #3 as a percentage of Total Colstrip NBV

33.9635% Ref 5.2.1

6. DEPRECIATION & AMORTIZATION ADJ.

	Total Normalized	6.1 Pro Foma Depreciation & Amortization Expense	6.2 Pro Foma Depreciation & Amortization Reserves	6.3 End-of-Period Plant Reserves	6.3.1 (cont.) End-of- Period Plant Reserves	6.3.2 (cont. 2) End-of- Period Plant Reserves	6.3.3 (cont. 3) End-of- Period Plant Reserves
1 Operating Revenues:							
2 General Business Revenues	(8,815,153)	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-
6 Total Operating Revenues	(8,815,153)	-	-	-	-	-	-
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	1,618,567	836,322	-	-	-	-	-
21 Amortization	34,624	38,910	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	(296,181)	(306,331)	-	-	-	-	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	(3,651,688)	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	(2,294,678)	568,901	-	-	-	-	-
29							
30 Operating Rev For Return:	(6,520,474)	(568,901)	-	-	-	-	-
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	(7,296,629)	-	(334,127)	(2,623,150)	(2,283,720)	(1,956,767)	-
48 Accum Prov For Amort	(996,544)	-	(19,840)	-	-	(1,861,537)	884,834
49 Accum Def Income Tax	1,597,872	-	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	(2,861,194)	-	-	-	-	-	-
54							
55 Total Deductions:	(9,556,494)	-	(353,968)	(2,623,150)	(2,283,720)	(3,818,305)	884,834
56							
57 Total Rate Base:	(9,556,494)	-	(353,968)	(2,623,150)	(2,283,720)	(3,818,305)	884,834
58							
59							
60 Estimated ROE impact	-1.460%	-0.142%	0.007%	0.051%	0.044%	0.074%	-0.017%
61 Estimated Price Change	9,387,152	917,138	(41,657)	(308,705)	(268,760)	(449,357)	104,132
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	(10,468,344)	(875,232)	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	9,593,112	-	-	-	-	-	-
71 Schedule "M" Deductions	(28,999)	-	-	-	-	-	-
72 Income Before Tax	(846,232)	(875,232)	-	-	-	-	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	(846,232)	(875,232)	-	-	-	-	-
77							
78 Federal Income Taxes	(296,181)	(306,331)	-	-	-	-	-

	6.4	6.4.1	6.4.2	6.4.3	6.5	6.6	0
	Annualization of Base Period Depr./Amort. Expense	(cont.) Annual. of Base Period Depr./Amort. Exp.	(cont. 2) Annual. of Base Period Depr./Amort. Exp.	(cont. 3) Annual. of Base Period Depr./Amort. Exp.	Bridger - Colstrip Accelerated Depreciation	Hydro Decommissioning	0
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	(8,815,153)	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	(8,815,153)	-	-
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	108,487	98,570	575,189	-	-	-	-
21 Amortization	-	-	(4,286)	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	(37,970)	(34,499)	72,470	-	0	10,150	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	(295,243)	(3,345,439)	(11,005)	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	70,516	64,070	643,372	(295,243)	(3,345,439)	(856)	-
29							
30 Operating Rev For Return:	(70,516)	(64,070)	(643,372)	295,243	(5,469,714)	856	-
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	-	-	-	-	-	(98,863)	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	-	-	-	295,243	1,085,839	216,790	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	(2,861,194)	-	-
54							
55 Total Deductions:	-	-	-	295,243	(1,775,355)	117,926	-
56							
57 Total Rate Base:	-	-	-	295,243	(1,775,355)	117,926	-
58							
59							
60 Estimated ROE impact	-0.018%	-0.016%	-0.161%	0.068%	-1.333%	-0.002%	0.000%
61 Estimated Price Change	113,681	103,289	1,037,195	(441,223)	8,608,920	12,499	-
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	(108,487)	(98,570)	(570,902)	-	(8,815,153)	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	777,959	-	8,815,153	-	-
71 Schedule "M" Deductions	-	-	-	-	-	(28,999)	-
72 Income Before Tax	(108,487)	(98,570)	207,057	-	0	28,999	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	(108,487)	(98,570)	207,057	-	0	28,999	-
77							
78 Federal Income Taxes	(37,970)	(34,499)	72,470	-	0	10,150	-

	6.1	6.2	6.3	6.3.1	6.3.2	6.3.3
	Pro Foma	Pro Foma		(cont.) End-of-	(cont. 2) End-of-	(cont. 3) End-of-
	Depreciation &	Depreciation &	End-of-Period	Period Plant	Period Plant	Period Plant
	Amortization	Amortization	Plant Reserves	Reserves	Reserves	Reserves
	Expense	Reserves				
	Total Normalized					
1 Operating Revenues:						
2 General Business Revenues	(8,405,632)	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-
6 Total Operating Revenues	(8,405,632)	-	-	-	-	-
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	782,245	-	-	-	-	-
21 Amortization	(4,286)	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-
23 Income Taxes: Federal	0	-	-	-	-	-
24 State	-	-	-	-	-	-
25 Deferred Income Taxes	(3,485,265)	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-
28 Total Operating Expenses:	(2,707,306)	-	-	-	-	-
29						
30 Operating Rev For Return:	(5,698,326)	-	-	-	-	-
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	(6,863,638)	-	(2,623,150)	(2,283,720)	(1,956,767)	-
48 Accum Prov For Amort	(976,704)	-	-	-	(1,861,537)	884,834
49 Accum Def Income Tax	1,225,665	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-
53 Miscellaneous Deductions	(2,451,673)	-	-	-	-	-
54						
55 Total Deductions:	(9,066,349)	-	(2,623,150)	(2,283,720)	(3,818,305)	884,834
56						
57 Total Rate Base:	(9,066,349)	-	(2,623,150)	(2,283,720)	(3,818,305)	884,834
58						
59						
60 Estimated ROE impact	-1.261%	0.000%	0.000%	0.051%	0.044%	0.074%
61 Estimated Price Change	8,119,429	-	(308,705)	(268,760)	(449,357)	104,132
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	(9,183,591)	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	9,183,591	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-
72 Income Before Tax	0	-	-	-	-	-
73						
74 State Income Taxes	-	-	-	-	-	-
75						
76 Taxable Income	0	-	-	-	-	-
77						
78 Federal Income Taxes	0	-	-	-	-	-

	6.4	6.4.1	6.4.2	6.4.3	6.5	6.6	0
	Annualization of Base Period Depr./Amort. Expense	(cont.) Annual of Base Period Depr./Amort. Exp.	(cont. 2) Annual. of Base Period Depr./Amort. Exp.	(cont. 3) Annual. of Base Period Depr./Amort. Exp.	Bridger - Colstrip Accelerated Depreciation	Hydro Decommissioning	0
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	(8,405,632)	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	(8,405,632)	-	-
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	108,487	98,570	575,189	-	-	-	-
21 Amortization	-	-	(4,286)	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	(37,970)	(34,499)	72,470	-	0	-	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	(295,243)	(3,190,022)	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	70,516	64,070	643,372	(295,243)	(3,190,022)	-	-
29							
30 Operating Rev For Return:	(70,516)	(64,070)	(643,372)	295,243	(5,215,610)	-	-
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	-	-	-	295,243	930,422	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	(2,451,673)	-	-
54							
55 Total Deductions:	-	-	-	295,243	(1,521,251)	-	-
56							
57 Total Rate Base:	-	-	-	295,243	(1,521,251)	-	-
58							
59							
60 Estimated ROE impact	-0.018%	-0.016%	-0.161%	0.068%	-1.274%	0.000%	0.000%
61 Estimated Price Change	113,681	103,289	1,037,195	(441,223)	8,229,177	-	-
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	(108,487)	(98,570)	(570,902)	-	(8,405,632)	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	777,959	-	8,405,632	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	(108,487)	(98,570)	207,057	-	0	-	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	(108,487)	(98,570)	207,057	-	0	-	-
77							
78 Federal Income Taxes	(37,970)	(34,499)	72,470	-	0	-	-

	6.1 Pro Forma Depreciation & Amortization Expense	6.2 Pro Forma Depreciation & Amortization Reserves	6.3 End-of-Period Plant Reserves	6.3.1 (cont.) End-of- Period Plant Reserves	6.3.2 (cont. 2) End-of- Period Plant Reserves	6.3.3 (cont. 3) End-of- Period Plant Reserves
1 Operating Revenues:						
2 General Business Revenues	(409,521)	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-
6 Total Operating Revenues	(409,521)	-	-	-	-	-
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	836,322	836,322	-	-	-	-
21 Amortization	38,910	38,910	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-
23 Income Taxes: Federal	(296,181)	(306,331)	-	-	-	-
24 State	-	-	-	-	-	-
25 Deferred Income Taxes	(166,422)	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-
28 Total Operating Expenses:	412,628	568,901	-	-	-	-
29						
30 Operating Rev For Return:	(822,149)	(568,901)	-	-	-	-
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	(432,991)	-	(334,127)	-	-	-
48 Accum Prov For Amort	(19,840)	-	(19,840)	-	-	-
49 Accum Def Income Tax	372,207	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-
53 Miscellaneous Deductions	(409,521)	-	-	-	-	-
54						
55 Total Deductions:	(490,145)	-	(353,968)	-	-	-
56						
57 Total Rate Base:	(490,145)	-	(353,968)	-	-	-
58						
59						
60 Estimated ROE impact	-0.199%	-0.144%	0.007%	0.000%	0.000%	0.000%
61 Estimated Price Change	1,267,722	917,138	(41,657)	-	-	-
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	(1,284,753)	(875,232)	-	-	-	-
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	409,521	-	-	-	-	-
71 Schedule "M" Deductions	(28,999)	-	-	-	-	-
72 Income Before Tax	(846,232)	(875,232)	-	-	-	-
73						
74 State Income Taxes	-	-	-	-	-	-
75						
76 Taxable Income	(846,232)	(875,232)	-	-	-	-
77						
78 Federal Income Taxes	(296,181)	(306,331)	-	-	-	-

	6.4	6.4.1	6.4.2	6.4.3	6.5	6.6	0
	Annualization of	(cont.) Annual. of	(cont. 2) Annual. of	(cont. 3) Annual. of	Bridger - Colstrip	Hydro	0
	Base Period	Base Period	of Base Period	of Base Period	Accelerated	Decommissioning	
	Depr./Amort.	Depr./Amort. Exp.	Depr./Amort. Exp.	Depr./Amort. Exp.	Depreciation		
	Expense						
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	(409,521)	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	(409,521)	-	-
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	-	-	-	-	-	10,150	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	(155,417)	(11,005)	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	-	-	-	-	(155,417)	(856)	-
29							
30 Operating Rev For Return:	-	-	-	-	(254,104)	856	-
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	-	-	-	-	-	(98,863)	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	-	-	-	-	155,417	216,790	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	(409,521)	-	-
54							
55 Total Deductions:	-	-	-	-	(254,104)	117,926	-
56							
57 Total Rate Base:	-	-	-	-	(254,104)	117,926	-
58							
59							
60 Estimated ROE impact	0.000%	0.000%	0.000%	0.000%	-0.059%	-0.002%	0.000%
61 Estimated Price Change	-	-	-	-	379,743	12,499	-
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	-	-	-	-	(409,521)	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	409,521	-	-
71 Schedule "M" Deductions	-	-	-	-	-	(28,999)	-
72 Income Before Tax	-	-	-	-	-	28,999	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	-	-	-	-	-	28,999	-
77							
78 Federal Income Taxes	-	-	-	-	-	10,150	-

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense							
Steam Production	403SP	PRO	372,266	JBG	22.662%	84,364	
Hydro Production	403HP	PRO	287,906	CAGW	22.742%	65,475	
Transmission	403TP	PRO	2,010,884	CAGW	22.742%	457,313	
Distribution - Washington	403364	PRO	229,170	WA	Situs	229,170	
Intangible Plant	404IP	PRO	570,844	SO	6.816%	38,910	
			<u>3,471,070</u>			<u>875,232</u>	6.1.1

Description of Adjustment

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

PacifiCorp
Results of Operations - December 2016
Incremental Depreciation Expense

Description	Plant Account	Depreciation Account	Factor	Depreciation Rate	12 ME Dec-17 Plant Additions Included in Adj	Incremental Expense on Plant Adds.
Steam Production Plant:						
Various	312	403SP	JBG	2.787%	13,356,757	372,266
Total Steam Plant					13,356,757	372,266
Hydro Production Plant:						
Various	332	403HP	CAGW	2.615%	11,009,727	287,906
Total Hydro Plant					11,009,727	287,906
Other Production Plant:						
Various	343	403OP	CAGW	3.188%	-	-
Total Other Plant					-	-
Transmission Plant:						
Various	355	403TP	CAGW	1.798%	111,858,446	2,010,884
Total Transmission Plant					111,858,446	2,010,884
Distribution Plant:						
Washington	364	403364	WA	2.777%	8,251,270	229,170
Total Distribution Plant					8,251,270	229,170
General Plant:						
Washington	397	403GP	WA	4.290%	-	-
General	397	403GP	SO	5.404%	-	-
General	397	403GP	CN	5.958%	-	-
General	397	403GP	CAGW	4.626%	-	-
Total General Plant					-	-
Intangible Plant:						
General	303	404IP	SO	4.228%	13,501,257	570,844
General	303	404IP	CN	3.136%	-	-
General	303	404IP	CAGW	3.369%	-	-
Total Intangible Plant					13,501,257	570,844
Total Depreciation and Amortization					157,977,457	3,471,070
					Ref. 8.4.2	
Total Depreciation and Amortization						3,471,070
						Ref. 6.1

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Reserve							
Steam Production	108SP	PRO	(201,644)	JBG	22.662%	(45,697)	
Hydro Production	108HP	PRO	(90,687)	CAGW	22.742%	(20,624)	
Transmission	108TP	PRO	(547,779)	CAGW	22.742%	(124,575)	
Distribution - Washington	108364	PRO	(143,231)	WA	Situs	(143,231)	
Intangible Plant	1111P	PRO	(291,076)	SO	6.816%	(19,840)	
			<u>(1,274,416)</u>			<u>(353,968)</u>	6.2.1

Description of Adjustment:

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

PacifiCorp
 Results of Operations - December 2016
 Incremental Accumulated Reserve

Description	Plant Account	Reserve Account	Factor	Depreciation Rate	12 ME Dec 17 Plant Additions Included in Adj	12 ME Dec 17 Incremental Reserve on Plant Adds
Steam Production Plant:						
Various	312	108SP	JBG	2.787%	13,356,757	(201,644)
Total Steam Plant					13,356,757	(201,644)
Hydro Production Plant:						
Various	332	108HP	CAGW	2.615%	11,009,727	(90,687)
Total Hydro Plant					11,009,727	(90,687)
Other Production Plant:						
Various	343	108OP	CAGW	3.188%	-	-
Total Other Plant					-	-
Transmission Plant:						
Various	355	108TP	CAGW	1.798%	111,858,446	(547,779)
Total Transmission Plant					111,858,446	(547,779)
Distribution Plant:						
Washington	364	108364	WA	2.777%	8,251,270	(143,231)
Total Distribution Plant					8,251,270	(143,231)
General Plant:						
Washington	397	108GP	WA	4.290%	-	-
General	397	108GP	SO	5.404%	-	-
General	397	108GP	CN	5.958%	-	-
General	397	108GP	CAGW	4.626%	-	-
Total General Plant					-	-
Intangible Plant:						
General	303	1111P	SO	4.228%	13,501,257	(291,076)
General	303	1111P	CN	3.136%	-	-
General	303	1111P	SG	3.369%	-	-
Total Intangible Plant					13,501,257	(291,076)
Total Reserve Balance					157,977,457	(1,274,416)
					Ref. 8.4.2	Ref. 6.2

Adjustment to Rate Base:	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
	108360	RES	(15,101)	CA	Situs	-	6.3.4 - 6.3.6
	108360	RES	(9,255)	ID	Situs	-	6.3.4 - 6.3.6
	108360	RES	(53,376)	OR	Situs	-	6.3.4 - 6.3.6
	108360	RES	(59,076)	UT	Situs	-	6.3.4 - 6.3.6
	108360	RES	(3,929)	WA	Situs	(3,929)	6.3.4 - 6.3.6
	108360	RES	(27,379)	WY-ALL	Situs	-	6.3.4 - 6.3.6
	108360	RES	(27,026)	WY-ALL	Situs	-	6.3.4 - 6.3.6
	108361	RES	(35,037)	CA	Situs	-	6.3.4 - 6.3.6
	108361	RES	(10,839)	ID	Situs	-	6.3.4 - 6.3.6
	108361	RES	(159,059)	OR	Situs	-	6.3.4 - 6.3.6
	108361	RES	(157,800)	UT	Situs	-	6.3.4 - 6.3.6
	108361	RES	(25,687)	WA	Situs	(25,687)	6.3.4 - 6.3.6
	108361	RES	(81,441)	WY-ALL	Situs	-	6.3.4 - 6.3.6
	108361	RES	(27,180)	WY-ALL	Situs	-	6.3.4 - 6.3.6
	108362	RES	(160,556)	CA	Situs	-	6.3.4 - 6.3.6
	108362	RES	(160,047)	ID	Situs	-	6.3.4 - 6.3.6
	108362	RES	(1,469,831)	OR	Situs	-	6.3.4 - 6.3.6
	108362	RES	(249,677)	UT	Situs	-	6.3.4 - 6.3.6
	108362	RES	(401,402)	WA	Situs	(401,402)	6.3.4 - 6.3.6
	108362	RES	(664,341)	WY-ALL	Situs	-	6.3.4 - 6.3.6
	108362	RES	(102,045)	WY-ALL	Situs	-	6.3.4 - 6.3.6
	108364	RES	(862,020)	CA	Situs	-	6.3.4 - 6.3.6
	108364	RES	(424,826)	ID	Situs	-	6.3.4 - 6.3.6
	108364	RES	(4,558,468)	OR	Situs	-	6.3.4 - 6.3.6
	108364	RES	(678,595)	UT	Situs	-	6.3.4 - 6.3.6
	108364	RES	(1,338,204)	WA	Situs	(1,338,204)	6.3.4 - 6.3.6
	108364	RES	(1,402,855)	WY-ALL	Situs	-	6.3.4 - 6.3.6
	108364	RES	(320,808)	WY-ALL	Situs	-	6.3.4 - 6.3.6
	108365	RES	(394,430)	CA	Situs	-	6.3.4 - 6.3.6
	108365	RES	(191,578)	ID	Situs	-	6.3.4 - 6.3.6
	108365	RES	(2,235,891)	OR	Situs	-	6.3.4 - 6.3.6
	108365	RES	(594,505)	UT	Situs	-	6.3.4 - 6.3.6
	108365	RES	(626,294)	WA	Situs	(626,294)	6.3.4 - 6.3.6
	108365	RES	(727,824)	WY-ALL	Situs	-	6.3.4 - 6.3.6
	108365	RES	(97,442)	WY-ALL	Situs	-	6.3.4 - 6.3.6
	108366	RES	(277,364)	CA	Situs	-	6.3.4 - 6.3.6
	108366	RES	(60,175)	ID	Situs	-	6.3.4 - 6.3.6
	108366	RES	(869,902)	OR	Situs	-	6.3.4 - 6.3.6
	108366	RES	(1,069,515)	UT	Situs	-	6.3.4 - 6.3.6
	108366	RES	(227,633)	WA	Situs	(227,633)	6.3.4 - 6.3.6
	108366	RES	(239,529)	WY-ALL	Situs	-	6.3.4 - 6.3.6
	108366	RES	(65,619)	WY-ALL	Situs	-	6.3.4 - 6.3.6
	108367	RES	(328,401)	CA	Situs	-	6.3.4 - 6.3.6
	108367	RES	(187,917)	ID	Situs	-	6.3.4 - 6.3.6
	108367	RES	(1,669,517)	OR	Situs	-	6.3.4 - 6.3.6
			<u>(23,349,395)</u>			<u>(2,623,150)</u>	

Description of Adjustment

This adjustment walks forward December 2016 Average-of-Monthly-Average depreciation and amortization reserve balances to End-of-Period balances as of December 31, 2016.

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
Adjustment to Rate Base (cont.):							
	108367	RES	(3,369,514)	UT	Situs	-	6.3.4 - 6.3.6
	108367	RES	(289,160)	WA	Situs	(289,160)	6.3.4 - 6.3.6
	108367	RES	(547,838)	WY-ALL	Situs	-	6.3.4 - 6.3.6
	108367	RES	(319,465)	WY-ALL	Situs	-	6.3.4 - 6.3.6
	108368	RES	(642,389)	CA	Situs	-	6.3.4 - 6.3.6
	108368	RES	(301,559)	ID	Situs	-	6.3.4 - 6.3.6
	108368	RES	(3,896,076)	OR	Situs	-	6.3.4 - 6.3.6
	108368	RES	(1,412,031)	UT	Situs	-	6.3.4 - 6.3.6
	108368	RES	(1,081,443)	WA	Situs	(1,081,443)	6.3.4 - 6.3.6
	108368	RES	(707,772)	WY-ALL	Situs	-	6.3.4 - 6.3.6
	108368	RES	(124,869)	WY-ALL	Situs	-	6.3.4 - 6.3.6
	108369	RES	(219,839)	CA	Situs	-	6.3.4 - 6.3.6
	108369	RES	(286,874)	ID	Situs	-	6.3.4 - 6.3.6
	108369	RES	(2,614,778)	OR	Situs	-	6.3.4 - 6.3.6
	108369	RES	(2,029,043)	UT	Situs	-	6.3.4 - 6.3.6
	108369	RES	(613,616)	WA	Situs	(613,616)	6.3.4 - 6.3.6
	108369	RES	(480,945)	WY-ALL	Situs	-	6.3.4 - 6.3.6
	108369	RES	(122,921)	WY-ALL	Situs	-	6.3.4 - 6.3.6
	108370	RES	(3,653)	CA	Situs	-	6.3.4 - 6.3.6
	108370	RES	(52,571)	ID	Situs	-	6.3.4 - 6.3.6
	108370	RES	(289,156)	OR	Situs	-	6.3.4 - 6.3.6
	108370	RES	(631,778)	UT	Situs	-	6.3.4 - 6.3.6
	108370	RES	(124,756)	WA	Situs	(124,756)	6.3.4 - 6.3.6
	108370	RES	(118,079)	WY-ALL	Situs	-	6.3.4 - 6.3.6
	108370	RES	(25,876)	WY-ALL	Situs	-	6.3.4 - 6.3.6
	108371	RES	(3,317)	CA	Situs	-	6.3.4 - 6.3.6
	108371	RES	(1,068)	ID	Situs	-	6.3.4 - 6.3.6
	108371	RES	(19,339)	OR	Situs	-	6.3.4 - 6.3.6
	108371	RES	(18,568)	UT	Situs	-	6.3.4 - 6.3.6
	108371	RES	(4,771)	WA	Situs	(4,771)	6.3.4 - 6.3.6
	108371	RES	(12,002)	WY-ALL	Situs	-	6.3.4 - 6.3.6
	108371	RES	(2,790)	WY-ALL	Situs	-	6.3.4 - 6.3.6
	108373	RES	(10,861)	CA	Situs	-	6.3.4 - 6.3.6
	108373	RES	(3,712)	ID	Situs	-	6.3.4 - 6.3.6
	108373	RES	(140,698)	OR	Situs	-	6.3.4 - 6.3.6
	108373	RES	(77,351)	UT	Situs	-	6.3.4 - 6.3.6
	108373	RES	(36,082)	WA	Situs	(36,082)	6.3.4 - 6.3.6
	108373	RES	(52,566)	WY-ALL	Situs	-	6.3.4 - 6.3.6
	108373	RES	(21,592)	WY-ALL	Situs	-	6.3.4 - 6.3.6
	108DP	RES	(325)	CA	Situs	-	6.3.4 - 6.3.6
	108DP	RES	(244,580)	ID	Situs	-	6.3.4 - 6.3.6
	108DP	RES	(438,900)	OR	Situs	-	6.3.4 - 6.3.6
	108DP	RES	(1,569,534)	UT	Situs	-	6.3.4 - 6.3.6
	108DP	RES	(133,892)	WA	Situs	(133,892)	6.3.4 - 6.3.6
	108DP	RES	(154,621)	WY-ALL	Situs	-	6.3.4 - 6.3.6
	108DP	RES	84,442	WY-ALL	Situs	-	6.3.4 - 6.3.6
			<u>(23,168,130)</u>			<u>(2,283,720)</u>	

Description of Adjustment

This adjustment walks forward December 2016 Average-of-Monthly-Average depreciation and amortization reserve balances to End-of-Period balances as of December 31, 2016.

Adjustment to Rate Base (cont.):		ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
		108GP	RES	(301,627)	CA	Situs	-	6.3.4 - 6.3.6
		108GP	RES	150,641	CAEE	0.000%	-	6.3.4 - 6.3.6
		108GP	RES	(1,028,360)	CAGE	0.000%	-	6.3.4 - 6.3.6
		108GP	RES	(1,327,679)	CAGW	22.742%	(301,939)	6.3.4 - 6.3.6
		108GP	RES	379,305	CN	7.133%	27,055	6.3.4 - 6.3.6
		108GP	RES	(217,898)	ID	Situs	-	6.3.4 - 6.3.6
		108GP	RES	165,784	JBG	22.662%	37,570	6.3.4 - 6.3.6
		108GP	RES	(2,740,615)	OR	Situs	-	6.3.4 - 6.3.6
		108GP	RES	-	SG	8.211%	-	6.3.4 - 6.3.6
		108GP	RES	(1,422,644)	SO	6.816%	(96,970)	6.3.4 - 6.3.6
		108GP	RES	(906,740)	UT	Situs	-	6.3.4 - 6.3.6
		108GP	RES	(396,699)	WA	Situs	(396,699)	6.3.4 - 6.3.6
		108GP	RES	3,462,890	WY-ALL	Situs	-	6.3.4 - 6.3.6
		108GP	RES	317,761	WY-ALL	Situs	-	6.3.4 - 6.3.6
		108HP	RES	(3,371,379)	CAGE	0.000%	-	6.3.4 - 6.3.6
		108HP	RES	(12,776,108)	CAGW	22.742%	(2,905,528)	6.3.4 - 6.3.6
		108HP	RES	277,538	OTHER	0.000%	-	6.3.4 - 6.3.6
		108MP	RES	-	CAEE	0.000%	-	6.3.4 - 6.3.6
		108OP	RES	(19,545,935)	CAGE	0.000%	-	6.3.4 - 6.3.6
		108OP	RES	(14,667,517)	CAGW	22.742%	(3,335,670)	6.3.4 - 6.3.6
		108SP	RES	-	CAEE	0.000%	-	6.3.4 - 6.3.6
		108SP	RES	(49,897,615)	CAGE	0.000%	-	6.3.4 - 6.3.6
		108SP	RES	556,505	CAGW	22.742%	126,560	6.3.4 - 6.3.6
		108SP	RES	-	ID	Situs	-	6.3.4 - 6.3.6
		108SP	RES	2,063,269	JBG	22.662%	467,584	6.3.4 - 6.3.6
		108SP	RES	-	UT	Situs	-	6.3.4 - 6.3.6
		108SP	RES	(267,613)	WY-ALL	Situs	-	6.3.4 - 6.3.6
		108TP	RES	(38,174,800)	CAGE	0.000%	-	6.3.4 - 6.3.6
		108TP	RES	12,881,821	CAGW	22.742%	2,929,569	6.3.4 - 6.3.6
		108TP	RES	6,602,575	JBG	22.662%	1,496,295	6.3.4 - 6.3.6
		108TP	RES	(55,945)	SG	8.211%	(4,593)	6.3.4 - 6.3.6
		111GP	RES	(40,424)	CA	Situs	-	6.3.4 - 6.3.6
		111GP	RES	-	CN	7.133%	-	6.3.4 - 6.3.6
		111GP	RES	(18,523)	ID	Situs	-	6.3.4 - 6.3.6
		111GP	RES	(84,491)	OR	Situs	-	6.3.4 - 6.3.6
		111GP	RES	(324,669)	SO	6.816%	(22,130)	6.3.4 - 6.3.6
		111GP	RES	(364)	UT	Situs	-	6.3.4 - 6.3.6
		111GP	RES	(32,614)	WA	Situs	(32,614)	6.3.4 - 6.3.6
		111GP	RES	(24,066)	WY-ALL	Situs	-	6.3.4 - 6.3.6
		111GP	RES	25,902	WY-ALL	Situs	-	6.3.4 - 6.3.6
		111HP	RES	(152,283)	CAGW	22.742%	(34,632)	6.3.4 - 6.3.6
		111IP	RES	114,097	CAEE	0.000%	-	6.3.4 - 6.3.6
		111IP	RES	(1,556,569)	CAGE	0.000%	-	6.3.4 - 6.3.6
		111IP	RES	(7,157,251)	CAGW	22.742%	(1,627,694)	6.3.4 - 6.3.6
		111IP	RES	(2,025,434)	CN	7.133%	(144,467)	6.3.4 - 6.3.6
				<u>(131,517,774)</u>			<u>(3,818,305)</u>	

Description of Adjustment

This adjustment walks forward December 2016 Average-of-Monthly-Average depreciation and amortization reserve balances to End-of-Period balances as of December 31, 2016.

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Rate Base (cont.):							
	111IP	RES	(10,583)	ID	Situs	-	6.3.4 - 6.3.6
	111IP	RES	(138,086)	JBG	22.662%	(31,293)	6.3.4 - 6.3.6
	111IP	RES	(6,603)	OR	Situs	-	6.3.4 - 6.3.6
	111IP	RES	393,103	SG	8.211%	32,276	6.3.4 - 6.3.6
	111IP	RES	12,966,997	SO	6.816%	883,851	6.3.4 - 6.3.6
	111IP	RES	1,798,946	UT	Situs	-	6.3.4 - 6.3.6
	111IP	RES	210,380	WY-ALL	Situs	-	6.3.4 - 6.3.6
			<u>15,214,154</u>			<u>884,834</u>	
Adjustment Summary:							
			(23,349,395)			(2,623,150)	Page 6.3
			(23,168,130)			(2,283,720)	Page 6.3.1
			(131,517,774)			(3,818,305)	Page 6.3.2
			15,214,154			884,834	Page 6.3.3
Total Adjustment			<u>(162,821,145)</u>			<u>(7,840,342)</u>	

Description of Adjustment

This adjustment walks forward December 2016 Average-of-Monthly-Average depreciation and amortization reserve balances to End-of-Period balances as of December 31, 2016.

Indicator	Account	Factor	Dec 2016 AMA	Dec 2016 EOP	Adjustment	Reference
108360CA	108360	CA	(705,031)	(720,131)	(15,101)	Ref. 6.3
108360IDU	108360	IDU	(569,722)	(578,977)	(9,255)	Ref. 6.3
108360OR	108360	OR	(2,862,265)	(2,915,640)	(53,376)	Ref. 6.3
108360UT	108360	UT	(2,855,685)	(2,914,761)	(59,076)	Ref. 6.3
108360WA	108360	WA	(168,903)	(172,832)	(3,929)	Ref. 6.3
108360WYP	108360	WYP	(1,256,010)	(1,283,389)	(27,379)	Ref. 6.3
108360WYU	108360	WYU	(871,511)	(898,537)	(27,026)	Ref. 6.3
108361CA	108361	CA	(1,160,731)	(1,195,768)	(35,037)	Ref. 6.3
108361IDU	108361	IDU	(639,360)	(650,199)	(10,839)	Ref. 6.3
108361OR	108361	OR	(6,689,406)	(6,848,464)	(159,059)	Ref. 6.3
108361UT	108361	UT	(10,710,604)	(10,868,403)	(157,800)	Ref. 6.3
108361WA	108361	WA	(983,793)	(1,009,480)	(25,687)	Ref. 6.3
108361WYP	108361	WYP	(3,268,788)	(3,350,230)	(81,441)	Ref. 6.3
108361WYU	108361	WYU	(382,139)	(409,318)	(27,180)	Ref. 6.3
108362CA	108362	CA	(7,006,021)	(7,166,577)	(160,556)	Ref. 6.3
108362IDU	108362	IDU	(11,640,058)	(11,800,105)	(160,047)	Ref. 6.3
108362OR	108362	OR	(76,828,034)	(78,297,866)	(1,469,831)	Ref. 6.3
108362UT	108362	UT	(108,003,439)	(108,253,115)	(249,677)	Ref. 6.3
108362WA	108362	WA	(20,030,056)	(20,431,458)	(401,402)	Ref. 6.3
108362WYP	108362	WYP	(37,480,305)	(38,144,646)	(664,341)	Ref. 6.3
108362WYU	108362	WYU	(2,706,491)	(2,808,536)	(102,045)	Ref. 6.3
108364CA	108364	CA	(34,981,261)	(35,843,280)	(862,020)	Ref. 6.3
108364IDU	108364	IDU	(36,792,658)	(37,217,484)	(424,826)	Ref. 6.3
108364OR	108364	OR	(243,602,287)	(248,160,755)	(4,558,468)	Ref. 6.3
108364UT	108364	UT	(146,074,985)	(146,753,580)	(678,595)	Ref. 6.3
108364WA	108364	WA	(62,977,195)	(64,315,399)	(1,338,204)	Ref. 6.3
108364WYP	108364	WYP	(60,658,135)	(62,060,990)	(1,402,855)	Ref. 6.3
108364WYU	108364	WYU	(13,718,472)	(14,039,280)	(320,808)	Ref. 6.3
108365CA	108365	CA	(17,859,214)	(18,253,644)	(394,430)	Ref. 6.3
108365IDU	108365	IDU	(16,496,301)	(16,687,878)	(191,578)	Ref. 6.3
108365OR	108365	OR	(125,024,045)	(127,259,936)	(2,235,891)	Ref. 6.3
108365UT	108365	UT	(81,313,244)	(81,907,750)	(594,505)	Ref. 6.3
108365WA	108365	WA	(31,066,115)	(31,692,409)	(626,294)	Ref. 6.3
108365WYP	108365	WYP	(34,396,916)	(35,124,739)	(727,824)	Ref. 6.3
108365WYU	108365	WYU	(4,618,607)	(4,716,049)	(97,442)	Ref. 6.3
108366CA	108366	CA	(10,897,011)	(11,174,375)	(277,364)	Ref. 6.3
108366IDU	108366	IDU	(4,078,527)	(4,138,703)	(60,175)	Ref. 6.3
108366OR	108366	OR	(41,906,918)	(42,776,820)	(869,902)	Ref. 6.3
108366UT	108366	UT	(76,272,551)	(77,342,066)	(1,069,515)	Ref. 6.3
108366WA	108366	WA	(9,883,952)	(10,111,586)	(227,633)	Ref. 6.3
108366WYP	108366	WYP	(8,813,636)	(9,053,165)	(239,529)	Ref. 6.3
108366WYU	108366	WYU	(2,758,353)	(2,823,972)	(65,619)	Ref. 6.3
108367CA	108367	CA	(12,693,151)	(13,021,552)	(328,401)	Ref. 6.3
108367IDU	108367	IDU	(13,173,545)	(13,361,461)	(187,917)	Ref. 6.3
108367OR	108367	OR	(79,902,124)	(81,571,642)	(1,669,517)	Ref. 6.3
108367UT	108367	UT	(212,197,406)	(215,566,920)	(3,369,514)	Ref. 6.3.1
108367WA	108367	WA	(11,739,857)	(12,029,018)	(289,160)	Ref. 6.3.1
108367WYP	108367	WYP	(21,948,484)	(22,496,322)	(547,838)	Ref. 6.3.1
108367WYU	108367	WYU	(14,039,055)	(14,358,521)	(319,465)	Ref. 6.3.1
108368CA	108368	CA	(28,171,324)	(28,813,714)	(642,389)	Ref. 6.3.1
108368IDU	108368	IDU	(27,178,221)	(27,479,781)	(301,559)	Ref. 6.3.1
108368OR	108368	OR	(221,009,881)	(224,905,957)	(3,896,076)	Ref. 6.3.1
108368UT	108368	UT	(121,497,971)	(122,910,001)	(1,412,031)	Ref. 6.3.1
108368WA	108368	WA	(55,057,305)	(56,138,749)	(1,081,443)	Ref. 6.3.1
108368WYP	108368	WYP	(38,375,616)	(39,083,389)	(707,772)	Ref. 6.3.1
108368WYU	108368	WYU	(6,118,747)	(6,243,616)	(124,869)	Ref. 6.3.1
108369CA	108369	CA	(8,280,782)	(8,500,621)	(219,839)	Ref. 6.3.1
108369IDU	108369	IDU	(16,070,736)	(16,357,610)	(286,874)	Ref. 6.3.1

Indicator	Account	Factor	Dec 2016 AMA	Dec 2016 EOP	Adjustment	Reference
108369OR	108369	OR	(115,207,142)	(117,821,920)	(2,614,778)	Ref. 6.3.1
108369UT	108369	UT	(95,156,145)	(97,185,188)	(2,029,043)	Ref. 6.3.1
108369WA	108369	WA	(25,158,224)	(25,771,840)	(613,616)	Ref. 6.3.1
108369WYP	108369	WYP	(18,105,134)	(18,586,079)	(480,945)	Ref. 6.3.1
108369WYU	108369	WYU	(4,062,620)	(4,185,541)	(122,921)	Ref. 6.3.1
108370CA	108370	CA	(2,185,680)	(2,189,333)	(3,653)	Ref. 6.3.1
108370IDU	108370	IDU	(9,801,671)	(9,854,242)	(52,571)	Ref. 6.3.1
108370OR	108370	OR	(33,628,518)	(33,917,674)	(289,156)	Ref. 6.3.1
108370UT	108370	UT	(38,572,071)	(39,203,849)	(631,778)	Ref. 6.3.1
108370WA	108370	WA	(4,007,339)	(4,132,094)	(124,756)	Ref. 6.3.1
108370WYP	108370	WYP	(3,820,730)	(3,938,810)	(118,079)	Ref. 6.3.1
108370WYU	108370	WYU	(1,053,489)	(1,079,365)	(25,876)	Ref. 6.3.1
108371CA	108371	CA	(204,749)	(208,066)	(3,317)	Ref. 6.3.1
108371IDU	108371	IDU	(142,119)	(143,187)	(1,068)	Ref. 6.3.1
108371OR	108371	OR	(2,097,088)	(2,116,427)	(19,339)	Ref. 6.3.1
108371UT	108371	UT	(3,434,501)	(3,453,069)	(18,568)	Ref. 6.3.1
108371WA	108371	WA	(359,925)	(364,695)	(4,771)	Ref. 6.3.1
108371WYP	108371	WYP	(858,041)	(870,043)	(12,002)	Ref. 6.3.1
108371WYU	108371	WYU	(138,240)	(141,030)	(2,790)	Ref. 6.3.1
108373CA	108373	CA	(561,780)	(572,641)	(10,861)	Ref. 6.3.1
108373IDU	108373	IDU	(436,863)	(440,575)	(3,712)	Ref. 6.3.1
108373OR	108373	OR	(10,483,510)	(10,624,208)	(140,698)	Ref. 6.3.1
108373UT	108373	UT	(12,377,673)	(12,455,024)	(77,351)	Ref. 6.3.1
108373WA	108373	WA	(2,008,017)	(2,044,099)	(36,082)	Ref. 6.3.1
108373WYP	108373	WYP	(3,305,604)	(3,358,170)	(52,566)	Ref. 6.3.1
108373WYU	108373	WYU	(1,073,362)	(1,094,954)	(21,592)	Ref. 6.3.1
108DPCA	108DP	CA	38,792	38,467	(325)	Ref. 6.3.1
108DPIDU	108DP	IDU	335,607	91,027	(244,580)	Ref. 6.3.1
108DPOR	108DP	OR	827,479	388,579	(438,900)	Ref. 6.3.1
108DPUT	108DP	UT	2,145,030	575,496	(1,569,534)	Ref. 6.3.1
108DPWA	108DP	WA	420,090	286,198	(133,892)	Ref. 6.3.1
108DPWYP	108DP	WYP	154,621	-	(154,621)	Ref. 6.3.1
108DPWYU	108DP	WYU	180,265	264,707	84,442	Ref. 6.3.1
108GPCA	108GP	CA	(6,033,136)	(6,334,762)	(301,627)	Ref. 6.3.2
108GPCAEE	108GP	CAEE	(1,714,052)	(1,563,411)	150,641	Ref. 6.3.2
108GPCAGE	108GP	CAGE	(67,486,276)	(68,514,636)	(1,028,360)	Ref. 6.3.2
108GPCAGW	108GP	CAGW	(24,843,366)	(26,171,045)	(1,327,679)	Ref. 6.3.2
108GPCN	108GP	CN	(8,001,702)	(7,622,396)	379,305	Ref. 6.3.2
108GPIDU	108GP	IDU	(14,832,834)	(15,050,731)	(217,898)	Ref. 6.3.2
108GPJBG	108GP	JBG	(6,535,401)	(6,369,618)	165,784	Ref. 6.3.2
108GPOR	108GP	OR	(68,302,112)	(71,042,727)	(2,740,615)	Ref. 6.3.2
108GPSG	108GP	SG	33,674	33,674	-	Ref. 6.3.2
108GPSO	108GP	SO	(101,160,828)	(102,583,472)	(1,422,644)	Ref. 6.3.2
108GPUT	108GP	UT	(78,990,251)	(79,896,992)	(906,740)	Ref. 6.3.2
108GPWA	108GP	WA	(21,990,612)	(22,387,311)	(396,699)	Ref. 6.3.2
108GPWYP	108GP	WYP	(25,116,426)	(21,653,536)	3,462,890	Ref. 6.3.2
108GPWYU	108GP	WYU	(5,688,589)	(5,370,828)	317,761	Ref. 6.3.2
108HPCAGE	108HP	CAGE	(69,608,477)	(72,979,856)	(3,371,379)	Ref. 6.3.2
108HPCAGW	108HP	CAGW	(279,133,211)	(291,909,319)	(12,776,108)	Ref. 6.3.2
108HPOTHER	108HP	OTHER	1,274,300	1,551,837	277,538	Ref. 6.3.2
108MPCAEE	108MP	CAEE	-	-	-	Ref. 6.3.2
108OPCAGE	108OP	CAGE	(500,231,209)	(519,777,144)	(19,545,935)	Ref. 6.3.2
108OPCAGW	108OP	CAGW	(386,286,421)	(400,953,939)	(14,667,517)	Ref. 6.3.2
108SPCAEE	108SP	CAEE	-	-	-	Ref. 6.3.2
108SPCAGE	108SP	CAGE	(2,151,646,076)	(2,201,543,691)	(49,897,615)	Ref. 6.3.2
108SPCAGW	108SP	CAGW	(126,167,601)	(125,611,096)	556,505	Ref. 6.3.2
108SPIDU	108SP	IDU	1,247,697	1,247,697	-	Ref. 6.3.2
108SPJBG	108SP	JBG	(539,503,883)	(537,440,614)	2,063,269	Ref. 6.3.2

Indicator	Account	Factor	Dec 2016 AMA	Dec 2016 EOP	Adjustment	Reference
108SPUT	108SP	UT	9,025,509	9,025,509	-	Ref. 6.3.2
108SPWYP	108SP	WYP	2,408,517	2,140,904	(267,613)	Ref. 6.3.2
108TPCAGE	108TP	CAGE	(997,699,877)	(1,035,874,676)	(38,174,800)	Ref. 6.3.2
108TPCAGW	108TP	CAGW	(512,369,266)	(499,487,445)	12,881,821	Ref. 6.3.2
108TPJBG	108TP	JBG	(47,583,175)	(40,980,600)	6,602,575	Ref. 6.3.2
108TPSG	108TP	SG	8,235,541	8,179,596	(55,945)	Ref. 6.3.2
111GPCA	111GP	CA	(615,073)	(655,497)	(40,424)	Ref. 6.3.2
111GPCN	111GP	CN	-	-	-	Ref. 6.3.2
111GPIDU	111GP	IDU	(315,248)	(333,771)	(18,523)	Ref. 6.3.2
111GPOR	111GP	OR	(4,872,762)	(4,957,253)	(84,491)	Ref. 6.3.2
111GPSO	111GP	SO	(5,144,163)	(5,468,832)	(324,669)	Ref. 6.3.2
111GPUT	111GP	UT	(15,760)	(16,124)	(364)	Ref. 6.3.2
111GPWA	111GP	WA	(1,457,100)	(1,489,714)	(32,614)	Ref. 6.3.2
111GPWYP	111GP	WYP	(4,639,521)	(4,663,587)	(24,066)	Ref. 6.3.2
111GPWYU	111GP	WYU	(25,902)	-	25,902	Ref. 6.3.2
111HPCAGW	111HP	CAGW	(1,593,219)	(1,745,502)	(152,283)	Ref. 6.3.2
111IPCAEE	111IP	CAEE	(131,545)	(17,448)	114,097	Ref. 6.3.2
111IPCAGE	111IP	CAGE	(26,446,725)	(28,003,294)	(1,556,569)	Ref. 6.3.2
111IPCAGW	111IP	CAGW	(99,205,268)	(106,362,519)	(7,157,251)	Ref. 6.3.2
111IPCN	111IP	CN	(117,935,004)	(119,960,438)	(2,025,434)	Ref. 6.3.2
111IPIDU	111IP	IDU	(870,151)	(880,734)	(10,583)	Ref. 6.3.3
111IPJBG	111IP	JBG	(577,478)	(715,564)	(138,086)	Ref. 6.3.3
111IPOR	111IP	OR	(92,929)	(99,533)	(6,603)	Ref. 6.3.3
111IPSG	111IP	SG	(14,164,033)	(13,770,930)	393,103	Ref. 6.3.3
111IPSO	111IP	SO	(281,591,561)	(268,624,563)	12,966,997	Ref. 6.3.3
111IPUT	111IP	UT	19,596,266	21,395,212	1,798,946	Ref. 6.3.3
111IPWYP	111IP	WYP	(231,114)	(20,734)	210,380	Ref. 6.3.3
			<u>(9,191,629,124)</u>	<u>(9,354,450,269)</u>	<u>(162,821,145)</u>	

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
Adjustment to Expense:							
Depreciation Expense	403360	RES	0	CA	Situs	-	6.4.4 - 6.4.8
Depreciation Expense	403360	RES	1,698	ID	Situs	-	6.4.4 - 6.4.8
Depreciation Expense	403360	RES	1,258	OR	Situs	-	6.4.4 - 6.4.8
Depreciation Expense	403360	RES	(3,799)	UT	Situs	-	6.4.4 - 6.4.8
Depreciation Expense	403360	RES	1,248	WA	Situs	1,248	6.4.4 - 6.4.8
Depreciation Expense	403360	RES	8,354	WY-ALL	Situs	-	6.4.4 - 6.4.8
Depreciation Expense	403361	RES	264	CA	Situs	-	6.4.4 - 6.4.8
Depreciation Expense	403361	RES	4	ID	Situs	-	6.4.4 - 6.4.8
Depreciation Expense	403361	RES	6,236	OR	Situs	-	6.4.4 - 6.4.8
Depreciation Expense	403361	RES	(787)	UT	Situs	-	6.4.4 - 6.4.8
Depreciation Expense	403361	RES	194	WA	Situs	194	6.4.4 - 6.4.8
Depreciation Expense	403361	RES	23,294	WY-ALL	Situs	-	6.4.4 - 6.4.8
Depreciation Expense	403362	RES	5,701	CA	Situs	-	6.4.4 - 6.4.8
Depreciation Expense	403362	RES	7,950	ID	Situs	-	6.4.4 - 6.4.8
Depreciation Expense	403362	RES	41,192	OR	Situs	-	6.4.4 - 6.4.8
Depreciation Expense	403362	RES	(27,183)	UT	Situs	-	6.4.4 - 6.4.8
Depreciation Expense	403362	RES	770	WA	Situs	770	6.4.4 - 6.4.8
Depreciation Expense	403362	RES	92,322	WY-ALL	Situs	-	6.4.4 - 6.4.8
Depreciation Expense	403364	RES	17,257	CA	Situs	-	6.4.4 - 6.4.8
Depreciation Expense	403364	RES	53,401	ID	Situs	-	6.4.4 - 6.4.8
Depreciation Expense	403364	RES	111,354	OR	Situs	-	6.4.4 - 6.4.8
Depreciation Expense	403364	RES	110,645	UT	Situs	-	6.4.4 - 6.4.8
Depreciation Expense	403364	RES	52,604	WA	Situs	52,604	6.4.4 - 6.4.8
Depreciation Expense	403364	RES	80,500	WY-ALL	Situs	-	6.4.4 - 6.4.8
Depreciation Expense	403365	RES	2,794	CA	Situs	-	6.4.4 - 6.4.8
Depreciation Expense	403365	RES	5,546	ID	Situs	-	6.4.4 - 6.4.8
Depreciation Expense	403365	RES	69,717	OR	Situs	-	6.4.4 - 6.4.8
Depreciation Expense	403365	RES	46,671	UT	Situs	-	6.4.4 - 6.4.8
Depreciation Expense	403365	RES	48,145	WA	Situs	48,145	6.4.4 - 6.4.8
Depreciation Expense	403365	RES	26,467	WY-ALL	Situs	-	6.4.4 - 6.4.8
Depreciation Expense	403366	RES	4,896	CA	Situs	-	6.4.4 - 6.4.8
Depreciation Expense	403366	RES	4,643	ID	Situs	-	6.4.4 - 6.4.8
Depreciation Expense	403366	RES	20,031	OR	Situs	-	6.4.4 - 6.4.8
Depreciation Expense	403366	RES	82,218	UT	Situs	-	6.4.4 - 6.4.8
Depreciation Expense	403366	RES	5,527	WA	Situs	5,527	6.4.4 - 6.4.8
Depreciation Expense	403366	RES	20,531	WY-ALL	Situs	-	6.4.4 - 6.4.8
Depreciation Expense	403367	RES	8,093	CA	Situs	-	6.4.4 - 6.4.8
Depreciation Expense	403367	RES	5,152	ID	Situs	-	6.4.4 - 6.4.8
Depreciation Expense	403367	RES	49,460	OR	Situs	-	6.4.4 - 6.4.8
			<u>984,367</u>			<u>108,487</u>	

Description of Adjustment

This adjustment reflects the depreciation expense impact for plant balances that were walked forward from a December 2016 AMA basis to December 2016 EOP basis (see adjustment 8.10) and associated tax impacts.

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
Adjustment to Expense:							
Depreciation Expense	403367	RES	191,208	UT	Situs	-	6.4.4 - 6.4.8
Depreciation Expense	403367	RES	23,850	WA	Situs	23,850	6.4.4 - 6.4.8
Depreciation Expense	403367	RES	25,496	WY-ALL	Situs	-	6.4.4 - 6.4.8
Depreciation Expense	403368	RES	11,888	CA	Situs	-	6.4.4 - 6.4.8
Depreciation Expense	403368	RES	24,294	ID	Situs	-	6.4.4 - 6.4.8
Depreciation Expense	403368	RES	142,363	OR	Situs	-	6.4.4 - 6.4.8
Depreciation Expense	403368	RES	244,813	UT	Situs	-	6.4.4 - 6.4.8
Depreciation Expense	403368	RES	38,934	WA	Situs	38,934	6.4.4 - 6.4.8
Depreciation Expense	403368	RES	52,495	WY-ALL	Situs	-	6.4.4 - 6.4.8
Depreciation Expense	403369	RES	8,501	CA	Situs	-	6.4.4 - 6.4.8
Depreciation Expense	403369	RES	26,867	ID	Situs	-	6.4.4 - 6.4.8
Depreciation Expense	403369	RES	141,099	OR	Situs	-	6.4.4 - 6.4.8
Depreciation Expense	403369	RES	217,291	UT	Situs	-	6.4.4 - 6.4.8
Depreciation Expense	403369	RES	33,982	WA	Situs	33,982	6.4.4 - 6.4.8
Depreciation Expense	403369	RES	35,616	WY-ALL	Situs	-	6.4.4 - 6.4.8
Depreciation Expense	403370	RES	253	CA	Situs	-	6.4.4 - 6.4.8
Depreciation Expense	403370	RES	13,796	ID	Situs	-	6.4.4 - 6.4.8
Depreciation Expense	403370	RES	24,777	OR	Situs	-	6.4.4 - 6.4.8
Depreciation Expense	403370	RES	52,869	UT	Situs	-	6.4.4 - 6.4.8
Depreciation Expense	403370	RES	6,432	WA	Situs	6,432	6.4.4 - 6.4.8
Depreciation Expense	403370	RES	4,005	WY-ALL	Situs	-	6.4.4 - 6.4.8
Depreciation Expense	403371	RES	47	CA	Situs	-	6.4.4 - 6.4.8
Depreciation Expense	403371	RES	-	ID	Situs	-	6.4.4 - 6.4.8
Depreciation Expense	403371	RES	145	OR	Situs	-	6.4.4 - 6.4.8
Depreciation Expense	403371	RES	(373)	UT	Situs	-	6.4.4 - 6.4.8
Depreciation Expense	403371	RES	(35)	WA	Situs	(35)	6.4.4 - 6.4.8
Depreciation Expense	403371	RES	(24)	WY-ALL	Situs	-	6.4.4 - 6.4.8
Depreciation Expense	403373	RES	394	CA	Situs	-	6.4.4 - 6.4.8
Depreciation Expense	403373	RES	413	ID	Situs	-	6.4.4 - 6.4.8
Depreciation Expense	403373	RES	2,558	OR	Situs	-	6.4.4 - 6.4.8
Depreciation Expense	403373	RES	4,075	UT	Situs	-	6.4.4 - 6.4.8
Depreciation Expense	403373	RES	2,196	WA	Situs	2,196	6.4.4 - 6.4.8
Depreciation Expense	403373	RES	1,595	WY-ALL	Situs	-	6.4.4 - 6.4.8
Depreciation Expense	403GP	RES	6,622	CA	Situs	-	6.4.4 - 6.4.8
Depreciation Expense	403GP	RES	(6,897)	CAEE	0.000%	-	6.4.4 - 6.4.8
Depreciation Expense	403GP	RES	45,482	CAGE	0.000%	-	6.4.4 - 6.4.8
Depreciation Expense	403GP	RES	36,588	CAGW	22.742%	8,321	6.4.4 - 6.4.8
Depreciation Expense	403GP	RES	(25,974)	CN	7.133%	(1,853)	6.4.4 - 6.4.8
Depreciation Expense	403GP	RES	(10,479)	ID	Situs	-	6.4.4 - 6.4.8
Depreciation Expense	403GP	RES	(19,066)	JBG	22.662%	(4,321)	6.4.4 - 6.4.8
Depreciation Expense	403GP	RES	127,368	OR	Situs	-	6.4.4 - 6.4.8
Depreciation Expense	403GP	RES	-	SG	8.211%	-	6.4.4 - 6.4.8
Depreciation Expense	403GP	RES	9,357	SO	6.816%	638	6.4.4 - 6.4.8
Depreciation Expense	403GP	RES	(4,588)	UT	Situs	-	6.4.4 - 6.4.8
Depreciation Expense	403GP	RES	(9,565)	WA	Situs	(9,565)	6.4.4 - 6.4.8
Depreciation Expense	403GP	RES	(149,730)	WY-ALL	Situs	-	6.4.4 - 6.4.8
Depreciation Expense	403GP	RES	(42)	JBE	22.690%	(9)	6.4.4 - 6.4.8
			<u>1,330,896</u>			<u>98,570</u>	

Description of Adjustment

This adjustment reflects the depreciation expense impact for plant balances that were walked forward from a December 2016 AMA basis to December 2016 EOP basis (see adjustment 8.10) and associated tax impacts.

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
(cont.) Adjustment to Expense:							
Depreciation Expense	403HP	RES	30,288	CAGE	0.000%	-	6.4.4 - 6.4.8
Depreciation Expense	403HP	RES	189,050	CAGW	22.742%	42,994	6.4.4 - 6.4.8
Depreciation Expense	403OP	RES	(145,146)	CAGE	0.000%	-	6.4.4 - 6.4.8
Depreciation Expense	403OP	RES	(260)	CAGW	22.742%	(59)	6.4.4 - 6.4.8
Depreciation Expense	403SP	RES	(346,292)	CAGE	0.000%	-	6.4.4 - 6.4.8
Depreciation Expense	403SP	RES	38,575	CAGW	22.742%	8,773	6.4.4 - 6.4.8
Depreciation Expense	403SP	RES	3,062,163	JBG	22.662%	693,956	6.4.4 - 6.4.8
Depreciation Expense	403TP	RES	665,657	CAGE	0.000%	-	6.4.4 - 6.4.8
Depreciation Expense	403TP	RES	(592,970)	CAGW	22.742%	(134,853)	6.4.4 - 6.4.8
Depreciation Expense	403TP	RES	(157,328)	JBG	22.662%	(35,654)	6.4.4 - 6.4.8
Depreciation Expense	403TP	RES	386	SG	8.211%	32	6.4.4 - 6.4.8
Depreciation Expense	404IP	RES	(23,119)	CAEE	0.000%	-	6.4.4 - 6.4.8
Depreciation Expense	404IP	RES	89,938	CAGE	0.000%	-	6.4.4 - 6.4.8
Depreciation Expense	404IP	RES	(2,141)	CAGW	22.742%	(487)	6.4.4 - 6.4.8
Depreciation Expense	404IP	RES	162,384	CN	7.133%	11,582	6.4.4 - 6.4.8
Depreciation Expense	404IP	RES	447	ID	Situs	-	6.4.4 - 6.4.8
Depreciation Expense	404IP	RES	155	JBG	22.662%	35	6.4.4 - 6.4.8
Depreciation Expense	404IP	RES	310	OR	Situs	-	6.4.4 - 6.4.8
Depreciation Expense	404IP	RES	26	SG	8.211%	2	6.4.4 - 6.4.8
Depreciation Expense	404IP	RES	(226,211)	SO	6.816%	(15,419)	6.4.4 - 6.4.8
Depreciation Expense	404IP	RES	34,554	UT	Situs	-	6.4.4 - 6.4.8
Depreciation Expense	404IP	RES	-	WA	Situs	-	6.4.4 - 6.4.8
Depreciation Expense	404IP	RES	(283)	WY-ALL	Situs	-	6.4.4 - 6.4.8
Depreciation Expense	403MP	RES	(21,767)	CAEE	0.000%	-	6.4.4 - 6.4.8
			<u>2,758,419</u>			<u>570,902</u>	
			984,367			108,487	Page 6.4
			1,330,896			98,570	Page 6.4.1
			<u>2,758,419</u>			<u>570,902</u>	Page 6.4.2
Total Adjustment to Expense			<u>5,073,681</u>			<u>777,959</u>	
Adjustment to Tax:							
Schedule M Adjustment	SCHMAT	RES	66,710	CA	Situs	-	
Schedule M Adjustment	SCHMAT	RES	(51,783)	CAEE	0.000%	-	
Schedule M Adjustment	SCHMAT	RES	339,928	CAGE	0.000%	-	
Schedule M Adjustment	SCHMAT	RES	(331,158)	CAGW	22.742%	(75,311)	
Schedule M Adjustment	SCHMAT	RES	136,410	CN	7.133%	9,730	
Schedule M Adjustment	SCHMAT	RES	133,733	ID	Situs	-	
Schedule M Adjustment	SCHMAT	RES	(42)	JBE	22.690%	(9)	
Schedule M Adjustment	SCHMAT	RES	2,885,924	JBG	22.662%	654,017	
Schedule M Adjustment	SCHMAT	RES	737,868	OR	Situs	-	
Schedule M Adjustment	SCHMAT	RES	412	SG	8.211%	34	
Schedule M Adjustment	SCHMAT	RES	(216,854)	SO	6.816%	(14,781)	
Schedule M Adjustment	SCHMAT	RES	947,615	UT	Situs	-	
Schedule M Adjustment	SCHMAT	RES	204,281	WA	Situs	204,281	
Schedule M Adjustment	SCHMAT	RES	220,636	WY-ALL	Situs	-	
			<u>5,073,681</u>			<u>777,959</u>	

Description of Adjustment

This adjustment reflects the depreciation expense impact for plant balances that were walked forward from a December 2016 AMA basis to December 2016 EOP basis (see adjustment 8.10) and associated tax impacts.

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
(cont.) Adjustment to Tax							
Deferred Income Tax Exp	41010	RES	(25,317)	CA	Situs	-	
Deferred Income Tax Exp	41010	RES	19,652	CAEE	0.000%	-	
Deferred Income Tax Exp	41010	RES	(129,006)	CAGE	0.000%	-	
Deferred Income Tax Exp	41010	RES	125,678	CAGW	22.742%	28,582	
Deferred Income Tax Exp	41010	RES	(51,769)	CN	7.133%	(3,693)	
Deferred Income Tax Exp	41010	RES	(50,753)	ID	Situs	-	
Deferred Income Tax Exp	41010	RES	16	JBE	22.690%	4	
Deferred Income Tax Exp	41010	RES	(1,095,237)	JBG	22.662%	(248,206)	
Deferred Income Tax Exp	41010	RES	(280,028)	OR	Situs	-	
Deferred Income Tax Exp	41010	RES	(156)	SG	8.211%	(13)	
Deferred Income Tax Exp	41010	RES	82,298	SO	6.816%	5,610	
Deferred Income Tax Exp	41010	RES	(359,629)	UT	Situs	-	
Deferred Income Tax Exp	41010	RES	(77,527)	WA	Situs	(77,527)	
Deferred Income Tax Exp	41010	RES	(83,733)	WY-ALL	Situs	-	
Total Schedule M			<u>(1,925,511)</u>			<u>(295,243)</u>	
Accum Def Inc Tax Bal	282	RES	25,317	CA	Situs	-	
Accum Def Inc Tax Bal	282	RES	(19,652)	CAEE	0.000%	-	
Accum Def Inc Tax Bal	282	RES	129,006	CAGE	0.000%	-	
Accum Def Inc Tax Bal	282	RES	(125,678)	CAGW	22.742%	(28,582)	
Accum Def Inc Tax Bal	282	RES	51,769	CN	7.133%	3,693	
Accum Def Inc Tax Bal	282	RES	50,753	ID	Situs	-	
Accum Def Inc Tax Bal	282	RES	(16)	JBE	22.690%	(4)	
Accum Def Inc Tax Bal	282	RES	1,095,237	JBG	22.662%	248,206	
Accum Def Inc Tax Bal	282	RES	280,028	OR	Situs	-	
Accum Def Inc Tax Bal	282	RES	156	SG	8.211%	13	
Accum Def Inc Tax Bal	282	RES	(82,298)	SO	6.816%	(5,610)	
Accum Def Inc Tax Bal	282	RES	359,629	UT	Situs	-	
Accum Def Inc Tax Bal	282	RES	77,527	WA	Situs	77,527	
Accum Def Inc Tax Bal	282	RES	83,733	WY-ALL	Situs	-	
Total Def Inc Tax Exp			<u>1,925,511</u>			<u>295,243</u>	

Description of Adjustment

This adjustment reflects the depreciation expense impact for plant balances that were walked forward from a December 2016 AMA basis to December 2016 EOP basis (see adjustment 8.10) and associated tax impacts.

Washington Results of Operations - December 2016
 Annualization of Base Period Depreciation/Amortization Expense

Ref Page 8.10.8 to 8.10.14									
Indicator	Dec 2016 AMA	Dec 2016 YE	Total Co. Plant Adj	Depr Expense Account	Composite Depr. Rate	Total Co. Expense Adj	WCA Factor	Reference	
302CAGE	14,386,245	14,386,245	-	404IP	4.22%	-	CAGE	Ref. 6.4.2	
302CAGW	178,725,803	178,725,803	-	404IP	3.37%	-	CAGW	Ref. 6.4.2	
302IDU	1,000,000	1,000,000	-	404IP	0.49%	-	ID	Ref. 6.4.2	
302UT	(32,081,215)	(32,081,215)	-	404IP	12.81%	-	UT	Ref. 6.4.2	
303CA	454,849	472,341	17,492	404IP	0.00%	-	CA	Ref. 6.4.2	
303CAEE	144,558	23,300	(121,258)	404IP	19.07%	(23,119)	CAEE	Ref. 6.4.2	
303CAGE	72,299,088	74,430,643	2,131,555	404IP	4.22%	89,938	CAGE	Ref. 6.4.2	
303CAGW	74,736,193	74,672,637	(63,556)	404IP	3.37%	(2,141)	CAGW	Ref. 6.4.2	
303CN	137,529,966	142,708,830	5,178,864	404IP	3.14%	162,384	CN	Ref. 6.4.2	
303IDU	3,263,313	3,355,385	92,073	404IP	0.49%	447	ID	Ref. 6.4.2	
303JBG	1,041,092	1,041,702	610	404IP	25.47%	155	JBG	Ref. 6.4.2	
303OR	4,514,813	4,623,515	108,702	404IP	0.29%	310	OR	Ref. 6.4.2	
303SG	1,588,168	1,599,616	11,448	404IP	0.23%	26	SG	Ref. 6.4.2	
303SO	372,368,475	367,018,282	(5,350,192)	404IP	4.23%	(226,211)	SO	Ref. 6.4.2	
303UT	3,714,034	3,983,878	269,843	404IP	12.81%	34,554	UT	Ref. 6.4.2	
303WA	1,828,834	2,021,245	192,411	404IP	0.00%	-	WA	Ref. 6.4.2	
303WYP	1,157,292	1,071,625	(85,667)	404IP	0.33%	(283)	WY-ALL	Ref. 6.4.2	
310CAGE	90,523,014	89,730,190	(792,823)	403SP	3.59%	(28,433)	CAGE	Ref. 6.4.2	
310CAGW	1,788,644	1,788,644	-	403SP	2.17%	-	CAGW	Ref. 6.4.2	
310JBG	1,197,160	1,193,761	(3,400)	403SP	2.79%	(95)	JBG	Ref. 6.4.2	
311CAGE	809,568,940	807,497,171	(2,071,769)	403SP	3.59%	(74,301)	CAGE	Ref. 6.4.2	
311CAGW	61,466,218	61,427,740	(38,478)	403SP	2.17%	(836)	CAGW	Ref. 6.4.2	
311JBG	145,206,196	145,499,563	293,368	403SP	2.79%	8,176	JBG	Ref. 6.4.2	
312CAGE	3,456,376,196	3,452,127,536	(4,248,659)	403SP	3.59%	(152,371)	CAGE	Ref. 6.4.2	
312CAGW	118,208,356	119,476,543	1,268,187	403SP	2.17%	27,560	CAGW	Ref. 6.4.2	
312JBG	850,007,095	957,963,399	107,956,304	403SP	2.79%	3,008,846	JBG	Ref. 6.4.2	
314CAGE	731,439,096	728,995,753	(2,443,343)	403SP	3.59%	(87,627)	CAGE	Ref. 6.4.2	
314CAGW	37,967,426	38,425,748	458,322	403SP	2.17%	9,960	CAGW	Ref. 6.4.2	
314JBG	203,421,352	204,971,489	1,550,137	403SP	2.79%	43,204	JBG	Ref. 6.4.2	
315CAGE	417,329,677	417,357,421	27,743	403SP	3.59%	995	CAGE	Ref. 6.4.2	
315CAGW	9,159,739	9,224,276	64,537	403SP	2.17%	1,402	CAGW	Ref. 6.4.2	
315JBG	60,913,315	60,997,278	83,964	403SP	2.79%	2,340	JBG	Ref. 6.4.2	
316CAGE	26,509,624	26,382,605	(127,020)	403SP	3.59%	(4,555)	CAGE	Ref. 6.4.2	
316CAGW	374,515	397,015	22,500	403SP	2.17%	489	CAGW	Ref. 6.4.2	
316JBG	4,197,860	4,186,786	(11,074)	403SP	2.79%	(309)	JBG	Ref. 6.4.2	
330CAGE	6,098,442	6,553,227	454,785	403HP	4.14%	18,819	CAGE	Ref. 6.4.2	
330CAGW	25,355,056	25,269,349	(85,706)	403HP	2.62%	(2,241)	CAGW	Ref. 6.4.2	
331CAGE	15,445,510	15,446,617	1,108	403HP	4.14%	46	CAGE	Ref. 6.4.2	
331CAGW	247,038,214	249,284,432	2,246,218	403HP	2.62%	58,739	CAGW	Ref. 6.4.2	
332CAGE	95,615,861	95,733,708	117,846	403HP	4.14%	4,876	CAGE	Ref. 6.4.2	
332CAGW	395,151,178	399,104,285	3,953,107	403HP	2.62%	103,374	CAGW	Ref. 6.4.2	
333CAGE	40,922,590	40,941,605	19,015	403HP	4.14%	787	CAGE	Ref. 6.4.2	
333CAGW	87,673,405	87,970,409	297,004	403HP	2.62%	7,767	CAGW	Ref. 6.4.2	
334CAGE	12,702,983	12,842,193	139,210	403HP	4.14%	5,760	CAGE	Ref. 6.4.2	
334CAGW	67,090,036	67,581,528	491,492	403HP	2.62%	12,853	CAGW	Ref. 6.4.2	
335CAGE	175,579	175,579	-	403HP	4.14%	-	CAGE	Ref. 6.4.2	
335CAGW	2,190,432	2,190,432	-	403HP	2.62%	-	CAGW	Ref. 6.4.2	
336CAGE	2,064,327	2,064,327	-	403HP	4.14%	-	CAGE	Ref. 6.4.2	
336CAGW	20,499,198	20,826,484	327,286	403HP	2.62%	8,559	CAGW	Ref. 6.4.2	
340CAGE	40,331,579	40,830,447	498,868	403OP	3.12%	15,584	CAGE	Ref. 6.4.2	
340CAGW	3,767,601	4,572,772	805,171	403OP	3.19%	25,670	CAGW	Ref. 6.4.2	
340OR	74,986	74,986	-	403OP	0.00%	-	OR	Ref. 6.4.2	
341CAGE	169,746,525	169,752,272	5,747	403OP	3.12%	180	CAGE	Ref. 6.4.2	
341CAGW	57,654,686	57,669,788	15,102	403OP	3.19%	481	CAGW	Ref. 6.4.2	
342CAGE	14,284,271	14,554,605	270,334	403OP	3.12%	8,445	CAGE	Ref. 6.4.2	
342CAGW	1,622,667	1,622,667	-	403OP	3.19%	-	CAGW	Ref. 6.4.2	
343CAGE	1,948,189,767	1,941,901,329	(6,288,438)	403OP	3.12%	(196,438)	CAGE	Ref. 6.4.2	
343CAGW	976,519,734	975,179,599	(1,340,135)	403OP	3.19%	(42,726)	CAGW	Ref. 6.4.2	
344CAGE	339,524,869	339,791,197	266,328	403OP	3.12%	8,320	CAGE	Ref. 6.4.2	
344CAGW	133,236,198	133,412,473	176,275	403OP	3.19%	5,620	CAGW	Ref. 6.4.2	
345CAGE	237,872,662	238,496,877	624,216	403OP	3.12%	19,499	CAGE	Ref. 6.4.2	
345CAGW	87,925,295	88,260,740	335,445	403OP	3.19%	10,695	CAGW	Ref. 6.4.2	
346CAGE	11,856,356	11,832,840	(23,516)	403OP	3.12%	(735)	CAGE	Ref. 6.4.2	
346CAGW	4,028,001	4,028,001	-	403OP	3.19%	-	CAGW	Ref. 6.4.2	
350CAGE	215,479,744	218,549,176	3,069,432	403TP	1.73%	53,108	CAGE	Ref. 6.4.2	
350CAGW	34,482,958	34,533,070	50,112	403TP	1.80%	901	CAGW	Ref. 6.4.2	
350JBG	2,309,451	2,309,451	-	403TP	1.69%	-	JBG	Ref. 6.4.2	
350SG	100,388	100,388	-	403TP	1.70%	-	SG	Ref. 6.4.2	
352CAGE	186,028,436	187,599,950	1,571,514	403TP	1.73%	27,191	CAGE	Ref. 6.4.2	
352CAGW	51,029,937	51,302,817	272,880	403TP	1.80%	4,906	CAGW	Ref. 6.4.2	
352JBG	1,455,172	1,657,491	202,319	403TP	1.69%	3,421	JBG	Ref. 6.4.2	
352SG	3,167	3,167	-	403TP	1.70%	-	SG	Ref. 6.4.2	

Washington Results of Operations - December 2016

Annualization of Base Period Depreciation/Amortization Expense

Ref Page 8.10.8 to 8.10.14									
Indicator	Dec 2016 AMA	Dec 2016 YE	Total Co. Plant Adj	Depr Expense Account	Composite Depr. Rate	Total Co. Expense Adj	WCA Factor	Reference	
353CAGE	1,450,462,574	1,464,228,308	13,765,734	403TP	1.73%	238,178	CAGE	Ref. 6.4.2	
353CAGW	502,215,347	501,498,634	(716,713)	403TP	1.80%	(12,884)	CAGW	Ref. 6.4.2	
353JBG	36,226,339	39,507,145	3,280,806	403TP	1.69%	55,472	JBG	Ref. 6.4.2	
353SG	952,147	952,147	-	403TP	1.70%	-	SG	Ref. 6.4.2	
354CAGE	1,084,377,031	1,086,088,754	1,711,723	403TP	1.73%	29,617	CAGE	Ref. 6.4.2	
354CAGW	186,441,241	166,027,082	(20,414,160)	403TP	1.80%	(366,986)	CAGW	Ref. 6.4.2	
354JBG	29,031,677	21,750,536	(7,281,142)	403TP	1.69%	(123,110)	JBG	Ref. 6.4.2	
354SG	123,630	123,630	-	403TP	1.70%	-	SG	Ref. 6.4.2	
355CAGE	640,897,543	650,086,188	9,188,645	403TP	1.73%	158,984	CAGE	Ref. 6.4.2	
355CAGW	261,406,138	261,951,676	545,538	403TP	1.80%	9,807	CAGW	Ref. 6.4.2	
355JBG	964,346	691,482	(272,864)	403TP	1.69%	(4,614)	JBG	Ref. 6.4.2	
355SG	664,457	683,636	19,179	403TP	1.70%	325	SG	Ref. 6.4.2	
356CAGE	876,247,757	885,413,075	9,165,318	403TP	1.73%	158,580	CAGE	Ref. 6.4.2	
356CAGW	309,993,007	297,270,684	(12,722,324)	403TP	1.80%	(228,710)	CAGW	Ref. 6.4.2	
356JBG	19,180,720	13,946,732	(5,233,988)	403TP	1.69%	(88,497)	JBG	Ref. 6.4.2	
356SG	1,506,399	1,509,970	3,571	403TP	1.70%	61	SG	Ref. 6.4.2	
357CAGE	3,346,256	3,346,256	-	403TP	1.73%	-	CAGE	Ref. 6.4.2	
357CAGW	173,303	173,137	(165)	403TP	1.80%	(3)	CAGW	Ref. 6.4.2	
358CAGE	7,728,792	7,728,792	-	403TP	1.73%	-	CAGE	Ref. 6.4.2	
358CAGW	306,562	306,562	-	403TP	1.80%	-	CAGW	Ref. 6.4.2	
359CAGE	4,861,159	4,861,159	-	403TP	1.73%	-	CAGE	Ref. 6.4.2	
359CAGW	7,055,229	7,055,229	-	403TP	1.80%	-	CAGW	Ref. 6.4.2	
359JBG	4,929	4,929	-	403TP	1.69%	-	JBG	Ref. 6.4.2	
359SG	15,883	15,883	-	403TP	1.70%	-	SG	Ref. 6.4.2	
360CA	1,816,814	1,816,829	15	403360	2.89%	0	CA	Ref. 6.4	
360IDU	1,547,168	1,609,898	62,730	403360	2.71%	1,698	ID	Ref. 6.4	
360OR	13,827,004	13,876,972	49,969	403360	2.52%	1,258	OR	Ref. 6.4	
360UT	36,501,291	36,355,550	(145,741)	403360	2.61%	(3,799)	UT	Ref. 6.4	
360WA	1,814,547	1,859,464	44,917	403360	2.78%	1,248	WA	Ref. 6.4	
360WYP	2,648,619	2,648,619	-	403360	2.95%	-	WY-ALL	Ref. 6.4	
360WYU	3,666,727	3,946,600	279,874	403360	2.98%	8,354	WY-ALL	Ref. 6.4	
361CA	5,118,440	5,127,572	9,132	403361	2.89%	264	CA	Ref. 6.4	
361IDU	2,325,486	2,325,642	156	403361	2.71%	4	ID	Ref. 6.4	
361OR	29,142,056	29,389,718	247,663	403361	2.52%	6,236	OR	Ref. 6.4	
361UT	54,415,831	54,385,632	(30,200)	403361	2.61%	(787)	UT	Ref. 6.4	
361WA	4,167,022	4,173,992	6,969	403361	2.78%	194	WA	Ref. 6.4	
361WYP	12,118,178	12,134,469	16,291	403361	2.95%	480	WY-ALL	Ref. 6.4	
361WYU	4,050,153	4,814,482	764,328	403361	2.98%	22,814	WY-ALL	Ref. 6.4	
362CA	28,570,546	28,767,624	197,077	403362	2.89%	5,701	CA	Ref. 6.4	
362IDU	30,775,342	31,068,982	293,640	403362	2.71%	7,950	ID	Ref. 6.4	
362OR	238,076,658	239,712,567	1,635,909	403362	2.52%	41,192	OR	Ref. 6.4	
362UT	468,028,550	466,985,670	(1,042,879)	403362	2.61%	(27,183)	UT	Ref. 6.4	
362WA	61,947,201	61,974,918	27,717	403362	2.78%	770	WA	Ref. 6.4	
362WYP	116,284,462	116,227,689	(56,773)	403362	2.95%	(1,673)	WY-ALL	Ref. 6.4	
362WYU	15,238,069	18,387,171	3,149,102	403362	2.98%	93,994	WY-ALL	Ref. 6.4	
364CA	64,074,631	64,671,196	596,565	403364	2.89%	17,257	CA	Ref. 6.4	
364IDU	83,842,011	85,814,357	1,972,347	403364	2.71%	53,401	ID	Ref. 6.4	
364OR	366,280,702	370,703,054	4,422,352	403364	2.52%	111,354	OR	Ref. 6.4	
364UT	365,607,620	369,852,499	4,244,879	403364	2.61%	110,645	UT	Ref. 6.4	
364WA	101,970,617	103,864,636	1,894,020	403364	2.78%	52,604	WA	Ref. 6.4	
364WYP	122,366,763	124,988,750	2,621,988	403364	2.95%	77,250	WY-ALL	Ref. 6.4	
364WYU	26,595,292	26,704,193	108,901	403364	2.98%	3,250	WY-ALL	Ref. 6.4	
365CA	35,308,986	35,405,576	96,591	403365	2.89%	2,794	CA	Ref. 6.4	
365IDU	36,894,016	37,098,846	204,830	403365	2.71%	5,546	ID	Ref. 6.4	
365OR	254,881,691	257,650,465	2,768,775	403365	2.52%	69,717	OR	Ref. 6.4	
365UT	227,864,973	229,655,494	1,790,521	403365	2.61%	46,671	UT	Ref. 6.4	
365WA	67,192,873	68,926,329	1,733,455	403365	2.78%	48,145	WA	Ref. 6.4	
365WYP	94,121,499	95,007,809	886,310	403365	2.95%	26,113	WY-ALL	Ref. 6.4	
365WYU	13,725,167	13,737,039	11,872	403365	2.98%	354	WY-ALL	Ref. 6.4	
366CA	17,376,908	17,546,157	169,249	403366	2.89%	4,896	CA	Ref. 6.4	
366IDU	9,352,500	9,523,987	171,487	403366	2.71%	4,643	ID	Ref. 6.4	
366OR	91,873,484	92,669,007	795,524	403366	2.52%	20,031	OR	Ref. 6.4	
366UT	190,990,182	194,144,456	3,154,274	403366	2.61%	82,218	UT	Ref. 6.4	
366WA	17,618,652	17,817,647	198,995	403366	2.78%	5,527	WA	Ref. 6.4	
366WYP	21,023,353	21,632,909	609,555	403366	2.95%	17,959	WY-ALL	Ref. 6.4	
366WYU	4,655,013	4,741,172	86,160	403366	2.98%	2,572	WY-ALL	Ref. 6.4	
367CA	19,279,681	19,559,434	279,753	403367	2.89%	8,093	CA	Ref. 6.4	
367IDU	26,880,659	27,070,937	190,278	403367	2.71%	5,152	ID	Ref. 6.4	
367OR	175,053,147	177,017,410	1,964,263	403367	2.52%	49,460	OR	Ref. 6.4	
367UT	520,122,400	527,458,056	7,335,657	403367	2.61%	191,208	UT	Ref. 6.4.1	
367WA	25,876,390	26,735,125	858,735	403367	2.78%	23,850	WA	Ref. 6.4.1	
367WYP	41,936,135	42,669,185	733,050	403367	2.95%	21,597	WY-ALL	Ref. 6.4.1	
367WYU	17,875,643	18,006,273	130,631	403367	2.98%	3,899	WY-ALL	Ref. 6.4.1	

Washington Results of Operations - December 2016

Annualization of Base Period Depreciation/Amortization Expense

Ref Page 8.10.8 to 8.10.14

Indicator	Dec 2016 AMA	Dec 2016 YE	Total Co.	Depr Expense Account	Composite Depr. Rate	Total Co.	WCA Factor	Reference
			Plant Adj			Expense Adj		
368CA	52,199,777	52,610,736	410,959	403368	2.89%	11,888	CA	Ref. 6.4.1
368IDU	78,709,122	79,606,393	897,271	403368	2.71%	24,294	ID	Ref. 6.4.1
368OR	429,579,704	435,233,572	5,653,868	403368	2.52%	142,363	OR	Ref. 6.4.1
368UT	500,219,880	509,612,080	9,392,200	403368	2.61%	244,813	UT	Ref. 6.4.1
368WA	108,688,751	110,090,568	1,401,818	403368	2.78%	38,934	WA	Ref. 6.4.1
368WYP	101,569,122	103,285,616	1,716,494	403368	2.95%	50,572	WY-ALL	Ref. 6.4.1
368WYU	14,926,878	14,991,301	64,422	403368	2.98%	1,923	WY-ALL	Ref. 6.4.1
369CA	25,306,081	25,599,955	293,873	403369	2.89%	8,501	CA	Ref. 6.4.1
369IDU	37,816,136	38,808,468	992,332	403369	2.71%	26,867	ID	Ref. 6.4.1
369OR	262,416,246	268,019,888	5,603,641	403369	2.52%	141,099	OR	Ref. 6.4.1
369UT	279,644,339	287,980,655	8,336,317	403369	2.61%	217,291	UT	Ref. 6.4.1
369WA	59,752,888	60,976,110	1,223,522	403369	2.78%	33,982	WA	Ref. 6.4.1
369WYP	47,825,014	48,687,175	862,160	403369	2.95%	25,401	WY-ALL	Ref. 6.4.1
369WYU	13,075,994	13,418,221	342,227	403369	2.98%	10,215	WY-ALL	Ref. 6.4.1
370CA	4,153,928	4,162,662	8,734	403370	2.89%	253	CA	Ref. 6.4.1
370IDU	14,603,863	15,113,405	509,542	403370	2.71%	13,796	ID	Ref. 6.4.1
370OR	62,514,652	63,498,636	983,983	403370	2.52%	24,777	OR	Ref. 6.4.1
370UT	80,607,250	82,635,561	2,028,311	403370	2.61%	52,869	UT	Ref. 6.4.1
370WA	12,104,003	12,335,572	231,569	403370	2.78%	6,432	WA	Ref. 6.4.1
370WYP	12,787,682	12,903,005	115,323	403370	2.95%	3,398	WY-ALL	Ref. 6.4.1
370WYU	2,282,180	2,302,518	20,338	403370	2.98%	607	WY-ALL	Ref. 6.4.1
371CA	273,206	274,831	1,625	403371	2.89%	47	CA	Ref. 6.4.1
371IDU	168,879	168,879	-	403371	2.71%	-	ID	Ref. 6.4.1
371OR	2,608,368	2,614,110	5,742	403371	2.52%	145	OR	Ref. 6.4.1
371UT	4,317,485	4,303,191	(14,294)	403371	2.61%	(373)	UT	Ref. 6.4.1
371WA	509,160	507,908	(1,252)	403371	2.78%	(35)	WA	Ref. 6.4.1
371WYP	814,021	813,194	(827)	403371	2.95%	(24)	WY-ALL	Ref. 6.4.1
371WYU	155,045	155,045	-	403371	2.98%	-	WY-ALL	Ref. 6.4.1
373CA	712,538	726,174	13,636	403373	2.89%	394	CA	Ref. 6.4.1
373IDU	691,912	707,175	15,263	403373	2.71%	413	ID	Ref. 6.4.1
373OR	23,284,429	23,386,025	101,596	403373	2.52%	2,558	OR	Ref. 6.4.1
373UT	21,808,370	21,964,717	156,347	403373	2.61%	4,075	UT	Ref. 6.4.1
373WA	4,374,447	4,453,513	79,065	403373	2.78%	2,196	WA	Ref. 6.4.1
373WYP	8,353,839	8,397,116	43,278	403373	2.95%	1,275	WY-ALL	Ref. 6.4.1
373WYU	2,245,319	2,256,029	10,709	403373	2.98%	320	WY-ALL	Ref. 6.4.1
389CA	635,804	635,804	-	403GP	4.19%	-	CA	Ref. 6.4.1
389CAGE	1,560	1,560	-	403GP	4.50%	-	CAGE	Ref. 6.4.1
389CN	1,128,506	1,128,506	-	403GP	5.96%	-	CN	Ref. 6.4.1
389IDU	197,639	197,639	-	403GP	3.88%	-	ID	Ref. 6.4.1
389OR	4,604,376	4,604,376	-	403GP	4.53%	-	OR	Ref. 6.4.1
389SO	7,516,302	7,516,302	-	403GP	5.40%	-	SO	Ref. 6.4.1
389UT	4,298,836	4,231,267	(67,569)	403GP	4.18%	(2,822)	UT	Ref. 6.4.1
389WA	1,098,826	1,098,826	-	403GP	4.29%	-	WA	Ref. 6.4.1
389WYP	1,452,879	1,452,879	-	403GP	4.86%	-	WY-ALL	Ref. 6.4.1
389WYU	677,198	677,198	-	403GP	3.99%	-	WY-ALL	Ref. 6.4.1
390CA	3,721,983	3,727,807	5,824	403GP	4.19%	244	CA	Ref. 6.4.1
390CAEE	1,009,157	1,011,923	2,765	403GP	4.36%	121	CAEE	Ref. 6.4.1
390CAGE	4,222,460	4,223,155	695	403GP	4.50%	31	CAGE	Ref. 6.4.1
390CAGW	3,259,656	3,286,733	27,077	403GP	4.63%	1,253	CAGW	Ref. 6.4.1
390CN	8,058,694	8,105,361	46,668	403GP	5.96%	2,781	CN	Ref. 6.4.1
390IDU	11,062,674	11,174,263	111,580	403GP	3.88%	4,330	ID	Ref. 6.4.1
390JBG	19,326	22,429	3,104	403GP	4.94%	153	JBG	Ref. 6.4.1
390OR	37,209,298	38,708,439	1,499,141	403GP	4.53%	67,954	OR	Ref. 6.4.1
390SO	97,541,568	97,644,185	102,617	403GP	5.40%	5,545	SO	Ref. 6.4.1
390UT	43,211,200	43,019,117	(192,084)	403GP	4.18%	(8,023)	UT	Ref. 6.4.1
390WA	13,736,328	13,784,788	48,459	403GP	4.29%	2,079	WA	Ref. 6.4.1
390WYP	11,451,835	11,655,659	203,824	403GP	4.86%	9,898	WY-ALL	Ref. 6.4.1
390WYU	3,640,455	3,773,670	133,215	403GP	3.99%	5,316	WY-ALL	Ref. 6.4.1
391CA	262,961	261,285	(1,676)	403GP	4.19%	(70)	CA	Ref. 6.4.1
391CAEE	106,171	91,173	(14,998)	403GP	4.36%	(654)	CAEE	Ref. 6.4.1
391CAGE	2,691,228	2,643,385	(47,843)	403GP	4.50%	(2,155)	CAGE	Ref. 6.4.1
391CAGW	494,529	499,332	4,803	403GP	4.63%	222	CAGW	Ref. 6.4.1
391CN	6,753,303	6,249,630	(503,673)	403GP	5.96%	(30,011)	CN	Ref. 6.4.1
391IDU	601,418	537,111	(64,306)	403GP	3.88%	(2,496)	ID	Ref. 6.4.1
391JBE	847	-	(847)	403GP	4.94%	(42)	JBE	Ref. 6.4.1
391JBG	349,694	342,404	(7,290)	403GP	4.94%	(360)	JBG	Ref. 6.4.1
391OR	3,260,002	3,354,031	94,029	403GP	4.53%	4,262	OR	Ref. 6.4.1
391SO	58,132,648	55,719,678	(2,412,970)	403GP	5.40%	(130,387)	SO	Ref. 6.4.1
391UT	2,254,858	2,156,902	(97,956)	403GP	4.18%	(4,092)	UT	Ref. 6.4.1
391WA	519,832	417,713	(102,119)	403GP	4.29%	(4,381)	WA	Ref. 6.4.1
391WYP	2,577,744	2,239,536	(338,208)	403GP	4.86%	(16,423)	WY-ALL	Ref. 6.4.1
391WYU	122,711	101,277	(21,435)	403GP	3.99%	(855)	WY-ALL	Ref. 6.4.1
392CA	2,185,819	2,112,143	(73,676)	403GP	4.19%	(3,087)	CA	Ref. 6.4.1

Washington Results of Operations - December 2016
 Annualization of Base Period Depreciation/Amortization Expense

Ref Page 8.10.8 to 8.10.14									
Indicator	Dec 2016 AMA	Dec 2016 YE	Total Co. Plant Adj	Depr Expense Account	Composite Depr. Rate	Total Co. Expense Adj	WCA Factor	Reference	
392CAEE	732,644	541,396	(191,248)	403GP	4.36%	(8,345)	CAEE	Ref. 6.4.1	
392CAGE	13,594,909	13,900,564	305,655	403GP	4.50%	13,766	CAGE	Ref. 6.4.1	
392CAGW	5,393,305	5,455,893	62,588	403GP	4.63%	2,895	CAGW	Ref. 6.4.1	
392IDU	5,753,778	5,707,189	(46,589)	403GP	3.88%	(1,808)	ID	Ref. 6.4.1	
392JBG	1,808,620	1,926,802	118,182	403GP	4.94%	5,836	JBG	Ref. 6.4.1	
392OR	24,265,047	24,171,155	(93,892)	403GP	4.53%	(4,256)	OR	Ref. 6.4.1	
392SO	7,562,124	7,206,897	(355,227)	403GP	5.40%	(19,195)	SO	Ref. 6.4.1	
392UT	34,283,219	34,415,800	132,580	403GP	4.18%	5,538	UT	Ref. 6.4.1	
392WA	5,172,285	5,151,505	(20,781)	403GP	4.29%	(892)	WA	Ref. 6.4.1	
392WYP	8,366,272	8,360,759	(5,513)	403GP	4.86%	(268)	WY-ALL	Ref. 6.4.1	
392WYU	1,582,538	1,559,290	(23,249)	403GP	3.99%	(928)	WY-ALL	Ref. 6.4.1	
393CA	221,309	228,302	6,992	403GP	4.19%	293	CA	Ref. 6.4.1	
393CAGE	4,493,092	4,513,991	20,900	403GP	4.50%	941	CAGE	Ref. 6.4.1	
393CAGW	756,583	762,937	6,355	403GP	4.63%	294	CAGW	Ref. 6.4.1	
393IDU	407,813	407,813	-	403GP	3.88%	-	ID	Ref. 6.4.1	
393JBG	743,826	744,993	1,168	403GP	4.94%	58	JBG	Ref. 6.4.1	
393OR	2,918,920	2,968,771	49,852	403GP	4.53%	2,260	OR	Ref. 6.4.1	
393SO	193,163	193,163	-	403GP	5.40%	-	SO	Ref. 6.4.1	
393UT	3,762,109	3,762,000	(108)	403GP	4.18%	(5)	UT	Ref. 6.4.1	
393WA	768,516	820,747	52,231	403GP	4.29%	2,241	WA	Ref. 6.4.1	
393WYP	933,764	941,716	7,952	403GP	4.86%	386	WY-ALL	Ref. 6.4.1	
393WYU	19,815	19,815	-	403GP	3.99%	-	WY-ALL	Ref. 6.4.1	
394CA	737,583	758,809	21,227	403GP	4.19%	889	CA	Ref. 6.4.1	
394CAEE	142,740	142,740	-	403GP	4.36%	-	CAEE	Ref. 6.4.1	
394CAGE	18,621,350	18,698,830	77,480	403GP	4.50%	3,490	CAGE	Ref. 6.4.1	
394CAGW	2,828,299	2,879,003	50,703	403GP	4.63%	2,346	CAGW	Ref. 6.4.1	
394IDU	1,996,130	2,031,608	35,478	403GP	3.88%	1,377	ID	Ref. 6.4.1	
394JBG	3,091,164	3,091,174	9	403GP	4.94%	0	JBG	Ref. 6.4.1	
394OR	10,595,394	10,855,779	260,385	403GP	4.53%	11,803	OR	Ref. 6.4.1	
394SO	3,818,142	3,857,673	39,531	403GP	5.40%	2,136	SO	Ref. 6.4.1	
394UT	13,430,579	13,724,805	294,226	403GP	4.18%	12,289	UT	Ref. 6.4.1	
394WA	2,845,886	2,901,780	55,894	403GP	4.29%	2,398	WA	Ref. 6.4.1	
394WYP	3,671,698	3,800,740	129,042	403GP	4.86%	6,266	WY-ALL	Ref. 6.4.1	
394WYU	454,903	455,067	164	403GP	3.99%	7	WY-ALL	Ref. 6.4.1	
395CA	309,601	306,520	(3,081)	403GP	4.19%	(129)	CA	Ref. 6.4.1	
395CAEE	913,647	992,541	78,895	403GP	4.36%	3,442	CAEE	Ref. 6.4.1	
395CAGE	4,772,526	4,814,091	41,565	403GP	4.50%	1,872	CAGE	Ref. 6.4.1	
395CAGW	1,317,852	1,330,357	12,506	403GP	4.63%	579	CAGW	Ref. 6.4.1	
395IDU	1,380,904	1,415,494	34,590	403GP	3.88%	1,342	ID	Ref. 6.4.1	
395JBG	187,658	201,691	14,033	403GP	4.94%	693	JBG	Ref. 6.4.1	
395OR	7,085,878	7,109,040	23,162	403GP	4.53%	1,050	OR	Ref. 6.4.1	
395SO	4,664,542	4,847,524	182,982	403GP	5.40%	9,888	SO	Ref. 6.4.1	
395UT	7,257,436	7,439,733	182,296	403GP	4.18%	7,614	UT	Ref. 6.4.1	
395WA	1,461,445	1,491,547	30,102	403GP	4.29%	1,292	WA	Ref. 6.4.1	
395WYP	2,289,892	2,328,965	39,073	403GP	4.86%	1,897	WY-ALL	Ref. 6.4.1	
395WYU	246,790	240,834	(5,956)	403GP	3.99%	(238)	WY-ALL	Ref. 6.4.1	
396CA	4,257,454	4,257,454	-	403GP	4.19%	-	CA	Ref. 6.4.1	
396CAEE	436,697	403,876	(32,821)	403GP	4.36%	(1,432)	CAEE	Ref. 6.4.1	
396CAGE	30,171,203	30,156,020	(15,183)	403GP	4.50%	(684)	CAGE	Ref. 6.4.1	
396CAGW	2,454,959	2,454,959	-	403GP	4.63%	-	CAGW	Ref. 6.4.1	
396IDU	9,093,040	8,704,678	(388,361)	403GP	3.88%	(15,072)	ID	Ref. 6.4.1	
396JBG	9,876,732	9,481,911	(394,821)	403GP	4.94%	(19,498)	JBG	Ref. 6.4.1	
396OR	35,824,449	34,998,661	(825,788)	403GP	4.53%	(37,432)	OR	Ref. 6.4.1	
396SO	2,616,700	2,324,142	(292,559)	403GP	5.40%	(15,809)	SO	Ref. 6.4.1	
396UT	46,390,081	45,176,309	(1,213,772)	403GP	4.18%	(50,698)	UT	Ref. 6.4.1	
396WA	7,778,969	7,588,933	(190,036)	403GP	4.29%	(8,153)	WA	Ref. 6.4.1	
396WYP	13,955,361	13,752,074	(203,287)	403GP	4.86%	(9,872)	WY-ALL	Ref. 6.4.1	
396WYU	3,399,774	3,243,229	(156,545)	403GP	3.99%	(6,247)	WY-ALL	Ref. 6.4.1	
397CA	5,516,479	5,718,900	202,421	403GP	4.19%	8,482	CA	Ref. 6.4.1	
397CAEE	342,228	341,558	(670)	403GP	4.36%	(29)	CAEE	Ref. 6.4.1	
397CAGE	112,081,291	112,705,255	623,964	403GP	4.50%	28,103	CAGE	Ref. 6.4.1	
397CAGW	45,416,099	46,009,459	593,360	403GP	4.63%	27,449	CAGW	Ref. 6.4.1	
397CN	3,555,043	3,576,131	21,088	403GP	5.96%	1,257	CN	Ref. 6.4.1	
397IDU	11,062,202	11,108,828	46,626	403GP	3.88%	1,810	ID	Ref. 6.4.1	
397JBG	4,777,811	4,653,120	(124,691)	403GP	4.94%	(6,158)	JBG	Ref. 6.4.1	
397OR	61,144,398	62,933,097	1,788,699	403GP	4.53%	81,080	OR	Ref. 6.4.1	
397SG	138,684	138,684	-	403GP	0.19%	-	SG	Ref. 6.4.1	
397SO	83,563,354	86,442,504	2,879,149	403GP	5.40%	155,577	SO	Ref. 6.4.1	
397UT	58,547,806	59,378,505	830,699	403GP	4.18%	34,697	UT	Ref. 6.4.1	
397WA	12,780,681	12,683,399	(97,282)	403GP	4.29%	(4,174)	WA	Ref. 6.4.1	
397WYP	27,288,520	24,489,385	(2,799,134)	403GP	4.86%	(135,926)	WY-ALL	Ref. 6.4.1	
397WYU	5,232,865	5,161,826	(71,039)	403GP	3.99%	(2,835)	WY-ALL	Ref. 6.4.1	
398CA	49,761	49,761	-	403GP	4.19%	-	CA	Ref. 6.4.1	

Washington Results of Operations - December 2016
 Annualization of Base Period Depreciation/Amortization Expense

Ref Page 8.10.8 to 8.10.14									
Indicator	Dec 2016 AMA	Dec 2016 YE	Total Co. Plant Adj	Depr Expense Account	Composite Depr. Rate	Total Co. Expense Adj	WCA Factor	Reference	
398CAEE	4,527	4,527	-	403GP	4.36%	-	CAEE	Ref. 6.4.1	
398CAGE	1,988,075	1,990,688	2,613	403GP	4.50%	118	CAGE	Ref. 6.4.1	
398CAGW	360,637	394,144	33,507	403GP	4.63%	1,550	CAGW	Ref. 6.4.1	
398CN	216,484	216,484	-	403GP	5.96%	-	CN	Ref. 6.4.1	
398IDU	60,381	61,366	985	403GP	3.88%	38	ID	Ref. 6.4.1	
398JBG	120,823	125,056	4,233	403GP	4.94%	209	JBG	Ref. 6.4.1	
398OR	1,094,630	1,108,900	14,270	403GP	4.53%	647	OR	Ref. 6.4.1	
398SO	2,609,200	2,638,841	29,641	403GP	5.40%	1,602	SO	Ref. 6.4.1	
398UT	1,005,875	1,027,713	21,838	403GP	4.18%	912	UT	Ref. 6.4.1	
398WA	186,324	186,920	596	403GP	4.29%	26	WA	Ref. 6.4.1	
398WYP	172,579	174,469	1,890	403GP	4.86%	92	WY-ALL	Ref. 6.4.1	
398WYU	15,788	15,788	-	403GP	3.99%	-	WY-ALL	Ref. 6.4.1	
399CAEE	2,353,696	1,854,828	(498,868)	403MP	4.36%	(21,767)	CAEE	Ref. 6.4.2	
DPCA	(41,578)	(38,467)	3,111	-	0.00%	-	CA		
DPIDU	(139,590)	(99,208)	40,382	-	0.00%	-	ID		
DPOR	(853,068)	(388,579)	464,489	-	0.00%	-	OR		
DPSNPD	-	-	-	-	0.00%	-	SNPD		
DPUT	338,263	(567,315)	(905,578)	-	0.00%	-	UT		
DPWA	(437,111)	(286,198)	150,913	-	0.00%	-	WA		
DPWYU	(180,265)	(264,707)	(84,442)	-	0.00%	-	WY-ALL		
GPCAGE	60,424	164,298	103,874	-	0.00%	-	CAGE		
GPCAGW	-	-	-	-	0.00%	-	CAGW		
GPSG	(164,298)	(164,298)	-	-	0.00%	-	SG		
GPSO	(1,733,829)	(304,806)	1,429,023	-	0.00%	-	SO		
IPSO	-	-	-	-	0.00%	-	SO		
SPCAGE	(40,888,615)	(4,813,114)	36,075,501	-	0.00%	-	CAGE		
SPCAGW	850,000	-	(850,000)	-	0.00%	-	CAGW		
TPCAEE	-	-	-	-	0.00%	-	CAEE		
TPCAGE	(538)	7,936,957	7,937,495	-	0.00%	-	CAGE		
TPCAGW	(490,742)	(599,193)	(108,451)	-	0.00%	-	CAGW		
TPSG	(9,007,906)	(8,978,582)	29,325	-	0.00%	-	SG		
TPSO	-	-	-	-	0.00%	-	SO		
Total	26,379,055,833	26,614,015,207	234,959,374			5,073,681			
			Ref. 8.10			Ref. 6.4.2			

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Revenue:							
Residential Revenue	440	RES	(3,765,723)	WA	Situs	(3,765,723)	6.5.1
Commercial & Industrial	442	RES	(4,606,286)	WA	Situs	(4,606,286)	6.5.1
Public Street & Highway	444	RES	<u>(33,623)</u>	WA	Situs	<u>(33,623)</u>	6.5.1
			<u>(8,405,632)</u>			<u>(8,405,632)</u>	
Residential Revenue	440	PRO	(183,465)	WA	Situs	(183,465)	6.5.1
Commercial & Industrial	442	PRO	(224,417)	WA	Situs	(224,417)	6.5.1
Public Street & Highway	444	PRO	<u>(1,638)</u>	WA	Situs	<u>(1,638)</u>	6.5.1
			<u>(409,521)</u>			<u>(409,521)</u>	
Adjustment to Rate Base:							
Regulatory Liability	254	RES	(2,451,673)	WA	Situs	(2,451,673)	6.5.1
Regulatory Liability	254	PRO	(409,521)	WA	Situs	(409,521)	6.5.1
Adjustment to Tax:							
Schedule M Adjustment	SCHMAT	RES	8,405,632	WA	Situs	8,405,632	6.5.2
Def. Income Tax Exp.	41110	RES	(3,190,022)	WA	Situs	(3,190,022)	6.5.2
Accum. Def. Income Tax	190	RES	930,422	WA	Situs	930,422	6.5.2
Schedule M Adjustment	SCHMAT	PRO	409,521	WA	Situs	409,521	6.5.2
Def. Income Tax Exp.	41110	PRO	(155,417)	WA	Situs	(155,417)	6.5.2
Accum. Def. Income Tax	190	PRO	155,417	WA	Situs	155,417	6.5.2

Description of Adjustment

This adjustment walks the accelerated depreciation for Jim Bridger and Colstrip plants to a 12 months amount and year end balance. Accelerated depreciation accounting on the Company's records is as approved by Order 12 in the Company's most recent rate filing, Docket UE-152253. According to this order, accelerated depreciation balances are to be held in a regulatory liability account. If accelerated depreciation rates are approved by the Commission, the balance held in this regulatory liability account will be moved to depreciation reserves accordingly.

Annualization Adjustment for Year 1 Accelerated Depreciation Amounts

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

Regulatory Liability	AMA	EOP	Adjustment	
Account 254	(350,204)	(2,801,877)	(2,451,673)	Ref 6.5

Pro Forma Adjustment for Year 2 Incremental Accelerated Depreciation Amount

Revenue	Authorized Annual Amount	Pro-Rated Eff. 9/15/2017	Adjustment	
Residential Revenue	(629,024)	(183,465)	(183,465)	Ref 6.5
Commercial & Industrial	(769,431)	(224,417)	(224,417)	Ref 6.5
Public Street & Highway	(5,616)	(1,638)	(1,638)	Ref 6.5
	<u>(1,404,072)</u>	<u>(409,521)</u>	<u>(409,521)</u>	

Regulatory Liability	EOP	Adjustment	
Account 254	(409,521)	(409,521)	Ref 6.5

For 12 Months Ended December 31, 2016:

In Base Data:

	Tax M#	Account	Amount	Allocation Factor	Ref
Reg Liability - WA - Accelerated Depreciation	415.710	SCHMAT	2,801,877	WA	
Reg Liability - WA - Accelerated Depreciation	415.710	41110	(1,063,340)	WA	
Reg Liability - WA - Accelerated Depreciation (287206) AMA ADIT Balance	415.710	190	132,918	WA	

Restated Level: (Year 1)

Reg Liability - WA - Accelerated Depreciation	415.710	SCHMAT	11,207,509	WA	6.5.1
Reg Liability - WA - Accelerated Depreciation	415.710	41110	(4,253,362)	WA	
Reg Liability - WA - Accelerated Depreciation (287206) YE ADIT Balance	415.710	190	1,063,340	WA	

Restated Level: (Year 2)

Reg Liability - WA - Accelerated Depreciation	415.710	SCHMAT	409,521	WA	6.5
Reg Liability - WA - Accelerated Depreciation	415.710	41110	(155,417)	WA	6.5
Reg Liability - WA - Accelerated Depreciation (287206) YE ADIT Balance	415.710	190	155,417	WA	6.5

Adjustment:

Reg Liability - WA - Accelerated Depreciation	415.710	SCHMAT	8,815,153	WA	6.5
Reg Liability - WA - Accelerated Depreciation	415.710	41110	(3,345,439)	WA	6.5
Reg Liability - WA - Accelerated Depreciation (287206) ADIT Balance	415.710	190	1,085,839	WA	6.5

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Reserve							
Depreciation Reserve	108HP	PRO	(434,719)	CAGW	22.742%	(98,863)	6.6.1
Depreciation Reserve	108HP	PRO	307,204	CAGE	0.000%	-	6.6.1
			<u>(127,515)</u>				6.6.1
Adjustment to Tax							
Schedule M Deduction	SCHMDT	PRO	(127,515)	CAGW	22.742%	(28,999)	6.6.2
Deferred Income Tax Expens:	41010	PRO	(48,393)	CAGW	22.742%	(11,005)	6.6.2
ADIT YE Balance	282	PRO	953,261	CAGW	22.742%	216,790	6.6.2

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

December 2016 Year End Reserve Balance	(2,384,307)	6.6.1
December 2017 Year End Reserve Balance	<u>(2,511,822)</u>	6.6.1
Total Adjustment to Reserve	(127,515)	6.6.1

Description of Adjustment

Based on the Company's latest depreciation study approved in Docket UE-130052, an additional \$8.85 million is required for the decommissioning of various hydro facilities. The pro forma component of this adjustment walks forward the decommissioning expenditures through December 2017. Reserves do not include funds for Powerdale, which was reclassified to unrecovered plant.

PacifiCorp
 Results of Operations - December 2016
 Hydro Decommissioning
 Spending, Accruals, and Balances - East Side, West Side, and Total Resources

West Side	Spend	Accruals	Balance
December-15	143,442	(173,152)	529,094
January-16	19,784	(173,152)	375,726
February-16	13,520	(173,152)	216,094
March-16	16,668	(173,152)	59,610
April-16	12,702	(173,152)	(100,840)
May-16	31,538	(173,152)	(242,453)
June-16	19,931	(173,152)	(395,675)
July-16	20,918	(173,152)	(547,909)
August-16	125,512	(173,152)	(595,549)
September-16	24,485	(173,152)	(744,215)
October-16	50,891	(173,152)	(866,476)
November-16	92,218	(173,152)	(947,409)
December-16	114,412	(173,152)	(1,006,149)

East Side	Spend	Accruals	Balance
December-15	-	25,600	(1,685,362)
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)

Total Resources	Spend	Accruals	Balance
December-15	143,442	(147,551)	(1,156,268)
January-16	19,784	(147,551)	(1,284,036)
February-16	13,520	(147,551)	(1,418,068)
March-16	16,668	(147,551)	(1,548,951)
April-16	12,702	(147,551)	(1,683,801)
May-16	31,538	(147,551)	(1,799,814)
June-16	19,931	(147,551)	(1,927,435)
July-16	20,918	(147,551)	(2,054,069)
August-16	125,512	(147,551)	(2,076,108)
September-16	24,485	(147,551)	(2,199,175)
October-16	50,891	(147,551)	(2,295,835)
November-16	92,218	(147,551)	(2,351,168)
December-16	114,412	(147,551)	(2,384,307)

Ref 6.6

West Side	Spend	Accruals	Balance
January-17	(63,851)	(173,152)	(1,243,152)
February-17	117,002	(173,152)	(1,299,302)
March-17	36,000	(173,152)	(1,436,453)
April-17	77,500	(173,152)	(1,532,105)
May-17	10,000	(173,152)	(1,695,257)
June-17	5,000	(173,152)	(1,863,409)
July-17	1,409,451	(173,152)	(627,109)
August-17	50,000	(173,152)	(750,261)
September-17	1,000	(173,152)	(922,413)
October-17	1,000	(173,152)	(1,094,565)
November-17	-	(173,152)	(1,267,716)
December-17	-	(173,152)	(1,440,868)
Adjustment to Reserve			(434,719)

Ref 6.6

East Side	Spend	Accruals	Balance
January-17	-	25,600	(1,352,558)
February-17	-	25,600	(1,326,958)
March-17	-	25,600	(1,301,357)
April-17	-	25,600	(1,275,757)
May-17	-	25,600	(1,250,157)
June-17	-	25,600	(1,224,556)
July-17	-	25,600	(1,198,956)
August-17	-	25,600	(1,173,356)
September-17	-	25,600	(1,147,755)
October-17	-	25,600	(1,122,155)
November-17	-	25,600	(1,096,555)
December-17	-	25,600	(1,070,954)
Adjustment to Reserve			307,204

Ref 6.6

Total Resources	Spend	Accruals	Balance
January-17	(63,851)	(147,551)	(2,595,710)
February-17	117,002	(147,551)	(2,626,259)
March-17	36,000	(147,551)	(2,737,811)
April-17	77,500	(147,551)	(2,807,862)
May-17	10,000	(147,551)	(2,945,413)
June-17	5,000	(147,551)	(3,087,965)
July-17	1,409,451	(147,551)	(1,826,065)
August-17	50,000	(147,551)	(1,923,617)
September-17	1,000	(147,551)	(2,070,168)
October-17	1,000	(147,551)	(2,216,720)
November-17	-	(147,551)	(2,364,271)
December-17	-	(147,551)	(2,511,822)
Adjustment to Reserve			(127,515)

Ref 6.6

Ref 6.6

PacifiCorp
 Results of Operations - December 2016
 Hydro Decommissioning
 Tax Summary

	Tax Depreciation	Book Depreciation	Book-Tax Difference	Deferred Income Tax Expense	Accumulated Deferred Income Tax	Accumulated Deferred Income Tax (AMA)
12/31/2016	-	-	-	-	904,868	
1/31/2017	63,851	147,551	211,402	(80,229)	985,097	
2/28/2017	(117,002)	147,551	30,549	(11,594)	996,691	
3/31/2017	(36,000)	147,551	111,551	(42,335)	1,039,026	
4/30/2017	(77,500)	147,551	70,051	(26,585)	1,065,611	
5/31/2017	(10,000)	147,551	137,551	(52,202)	1,117,813	
6/30/2017	(5,000)	147,551	142,551	(54,100)	1,171,913	
7/31/2017	(1,409,451)	147,551	(1,261,900)	478,904	693,009	
8/31/2017	(50,000)	147,551	97,551	(37,022)	730,031	
9/30/2017	(1,000)	147,551	146,551	(55,618)	785,649	
10/31/2017	(1,000)	147,551	146,551	(55,618)	841,267	
11/30/2017	-	147,551	147,551	(55,997)	897,264	
12/31/2017	-	147,551	147,551	(55,997)	953,261	
TOTAL	(1,643,102)	1,770,617	127,515	(48,393)		937,703

YE Bal -

953,261

Ref 6.6

Summary of Current and Deferred Expense for 12 months ended December 2017

Tax Depreciation	1,643,102	SCHMDT
Book Depreciation	1,770,617	SCHMAT
Net Schedule M Adjustment	(127,515)	Ref 6.6
Deferred Tax Expense	(48,393)	41010
	Ref 6.6	

7. TAX ADJUSTMENTS

	7.1	7.2	7.3	7.4	7.5	7.6	
	Total Normalized	Interest True Up	Property Tax Expense	AFUDC Equity	PowerTax ADIT Balance	WA Low Income Tax Credit	Flow-Through Adjustment
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	-	-	-
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	819,579	-	357,374	-	-	(6,613)	-
23 Income Taxes: Federal	(216,365)	68,139	(125,081)	2,348	-	2,315	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	(1,982,668)	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	(1,379,454)	68,139	232,293	2,348	-	(4,298)	-
29							
30 Operating Rev For Return:	1,379,454	(68,139)	(232,293)	(2,348)	-	4,298	-
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	(264,831)	-	-	-	718,428	-	(1,742,765)
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	(264,831)	-	-	-	718,428	-	(1,742,765)
56							
57 Total Rate Base:	(264,831)	-	-	-	718,428	-	(1,742,765)
58							
59							
60 Estimated ROE impact	0.349%	-0.017%	-0.058%	-0.001%	-0.014%	0.001%	0.034%
61 Estimated Price Change	(2,255,017)	109,849	374,485	3,786	84,548	(6,930)	(205,097)
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	(819,579)	-	(357,374)	-	-	6,613	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	(6,709)	-	-	(6,709)	-	-	-
69 Interest	(194,683)	(194,683)	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	(618,187)	194,683	(357,374)	6,709	-	6,613	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	(618,187)	194,683	(357,374)	6,709	-	6,613	-
77							
78 Federal Income Tax - Calculated	(216,365)	68,139	(125,081)	2,348	-	2,315	-
79 Adjustments to Calculated Tax:							
80 Wyoming Wind Tax Credit	-	-	-	-	-	-	-
81 Federal Income Taxes	(216,365)	68,139	(125,081)	2,348	-	2,315	-

	7.6.1	7.7	7.8	0	0	0	0
	(cont.) Flow- Through Adjustment	Remove Deferred State Tax Expense & Balance	WA Public Utility 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	-	-	468,818	-	-	-	-
23 Income Taxes: Federal	-	-	(164,086)	-	-	-	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	(1,071,052)	(911,616)	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	(1,071,052)	(911,616)	304,732	-	-	-	-
29							
30 Operating Rev For Return:	1,071,052	911,616	(304,732)	-	-	-	-
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	-	759,505	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	-	759,505	-	-	-	-	-
56							
57 Total Rate Base:	-	759,505	-	-	-	-	-
58							
59							
60 Estimated ROE impact	0.267%	0.213%	-0.076%	0.000%	0.000%	0.000%	0.000%
61 Estimated Price Change	(1,726,667)	(1,380,255)	491,265	-	-	-	-
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	-	-	(468,818)	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	-	-	(468,818)	-	-	-	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	-	-	(468,818)	-	-	-	-
77							
78 Federal Income Tax - Calculated	-	-	(164,086)	-	-	-	-
79 Adjustments to Calculated Tax:							
80 Wyoming Wind Tax Credit	-	-	-	-	-	-	-
81 Federal Income Taxes	-	-	(164,086)	-	-	-	-

	7.1	7.2	7.3	7.4	7.5	7.6	
	Total Normalized	Interest True Up	Property Tax Expense	AFUDC Equity	PowerTax ADIT Balance	WA Low Income Tax Credit	Flow-Through Adjustment
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	-	-	-
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	468,818	-	-	-	-	-	-
23 Income Taxes: Federal	190,172	351,910	-	2,348	-	-	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	(1,071,052)	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	(412,062)	351,910	-	2,348	-	-	-
29							
30 Operating Rev For Return:	412,062	(351,910)	-	(2,348)	-	-	-
31							
32 Rate Base:							
33 Electric Plant In Service	-	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-	-
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	(1,024,336)	-	-	-	718,428	-	(1,742,765)
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	(1,024,336)	-	-	-	718,428	-	(1,742,765)
56							
57 Total Rate Base:	(1,024,336)	-	-	-	718,428	-	(1,742,765)
58							
59							
60 Estimated ROE impact	0.123%	-0.088%	0.000%	-0.001%	-0.014%	0.000%	0.034%
61 Estimated Price Change	(784,843)	567,323	-	3,786	84,548	-	(205,097)
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	(468,818)	-	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	(6,709)	-	-	(6,709)	-	-	-
69 Interest	(1,005,458)	(1,005,458)	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	543,349	1,005,458	-	6,709	-	-	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	543,349	1,005,458	-	6,709	-	-	-
77							
78 Federal Income Tax - Calculated	190,172	351,910	-	2,348	-	-	-
79 Adjustments to Calculated Tax:							
80 Wyoming Wind Tax Credit	-	-	-	-	-	-	-
81 Federal Income Taxes	190,172	351,910	-	2,348	-	-	-

	7.6.1	7.7	7.8	0	0	0	0
	(cont.) Flow- Through Adjustment	Remove Deferred State Tax Expense & Balance	WA Public Utility 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	-	-	468,818	-	-	-	-
23 Income Taxes: Federal	-	-	(164,086)	-	-	-	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	(1,071,052)	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	(1,071,052)	-	304,732	-	-	-	-
29							
30 Operating Rev For Return:	1,071,052	-	(304,732)	-	-	-	-
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	0.267%	0.000%	-0.076%	0.000%	0.000%	0.000%	0.000%
61 Estimated Price Change	(1,726,667)	-	491,265	-	-	-	-
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	-	-	(468,818)	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	-	-	(468,818)	-	-	-	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	-	-	(468,818)	-	-	-	-
77							
78 Federal Income Tax - Calculated	-	-	(164,086)	-	-	-	-
79 Adjustments to Calculated Tax:							
80 Wyoming Wind Tax Credit	-	-	-	-	-	-	-
81 Federal Income Taxes	-	-	(164,086)	-	-	-	-

	7.1	7.2	7.3	7.4	7.5	7.6	
	Total Normalized	Interest True Up	Property Tax Expense	AFUDC Equity	PowerTax ADIT Balance	WA Low Income Tax Credit	Flow-Through Adjustment
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	-	-	-
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	350,761	-	357,374	-	-	(6,613)	-
23 Income Taxes: Federal	(406,537)	(283,771)	(125,081)	-	-	2,315	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	(911,616)	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	(967,393)	(283,771)	232,293	-	-	(4,298)	-
29							
30 Operating Rev For Return:	967,393	283,771	(232,293)	-	-	4,298	-
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	759,505	-	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	759,505	-	-	-	-	-	-
56							
57 Total Rate Base:	759,505	-	-	-	-	-	-
58							
59							
60 Estimated ROE impact	0.230%	0.072%	-0.059%	0.000%	0.000%	0.001%	0.000%
61 Estimated Price Change	(1,470,174)	(457,474)	374,485	-	-	(6,930)	-
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	(350,761)	-	(357,374)	-	-	6,613	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	810,775	810,775	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	(1,161,536)	(810,775)	(357,374)	-	-	6,613	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	(1,161,536)	(810,775)	(357,374)	-	-	6,613	-
77							
78 Federal Income Tax - Calculated	(406,537)	(283,771)	(125,081)	-	-	2,315	-
79 Adjustments to Calculated Tax:							
80 Wyoming Wind Tax Credit	-	-	-	-	-	-	-
81 Federal Income Taxes	(406,537)	(283,771)	(125,081)	-	-	2,315	-

	7.6.1	7.7	7.8	0	0	0	0
	(cont.) Flow- Through Adjustment	Remove Deferred State Tax Expense & Balance	WA Public Utility 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	-	(911,616)	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	-	(911,616)	-	-	-	-	-
29							
30 Operating Rev For Return:	-	911,616	-	-	-	-	-
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	-	759,505	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	-	759,505	-	-	-	-	-
56							
57 Total Rate Base:	-	759,505	-	-	-	-	-
58							
59							
60 Estimated ROE impact	0.000%	0.216%	0.000%	0.000%	0.000%	0.000%	0.000%
61 Estimated Price Change	-	(1,380,255)	-	-	-	-	-
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	-	-	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	-	-	-	-	-	-	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	-	-	-	-	-	-	-
77							
78 Federal Income Tax - Calculated	-	-	-	-	-	-	-
79 Adjustments to Calculated Tax:							
80 Wyoming Wind Tax Credit	-	-	-	-	-	-	-
81 Federal Income Taxes	-	-	-	-	-	-	-

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Other Interest Expense - Restating	427	RES	(1,005,458)	WA	Situs	(1,005,458)	Below
Other Interest Expense - Pro forma	427	PRO	810,775	WA	Situs	810,775	Below
			<u>(194,683)</u>			<u>(194,683)</u>	2.20
Adjustment Detail:							
Restating:							
Jurisdiction Specific Adjusted Rate Base						805,574,740	1.0
Weighted Cost of Debt:						2.634%	2.1
Trued-up Interest Expense						<u>21,219,628</u>	1.0
Unadjusted Interest Expense						22,225,086	2.20
Restating Interest True-up Adjustment						<u>(1,005,458)</u>	1.0
Pro forma:							
Jurisdiction Specific Adjusted Rate Base						836,354,719	2.2
Weighted Cost of Debt:						2.634%	2.1
Trued-up Interest Expense						<u>22,030,403</u>	2.20
Restated Interest Expense						<u>21,219,628</u>	1.0
Total Pro forma Interest True-up Adjustment						<u>810,775</u>	1.0

Description of Adjustment

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

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Taxes Other Than Income	408	PRO	5,243,040	GPS	6.8162%	357,374	7.2.1

Description of Adjustment

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

Results of Operations - December 2016
Estimated Property Tax Expense for December 2017
Property Tax Adjustment Summary

FERC Account	G/L Account	Co. Code	Factor	Total	Ref
408.15	579000	1000	GPS	140,117,830	
Total Accrued Property Tax - 12 Months End. December 2016				<u>140,117,830</u>	
Forecasted Property Tax Exp. for the Twelve Months Ending Dec 2017				145,360,870	
Less: Accrued Property Tax - 12 Months Ended December 31, 2016				(140,117,830)	
Incremental Adjustment to Property Taxes				<u><u>5,243,040</u></u>	7.2

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON</u> <u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
AFUDC - Equity	419	RES	(109,100)	SNP	6.1494%	(6,709)	7.3.1

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 2016

AFUDC Equity for 12 Months Ended December 31, 2016

Page

7.3.1

	<u>Ref.</u>	<u>Equity</u>
		<u>SAP Accts</u>
		<u>382000 & 382060</u>
Dec-16 12 months Account 419	7.3.2	(27,450,081)
Dec-16 12 months AFUDC-Equity SCHMDT	7.3.3	(27,254,684)
Dec-16 12 months AFUDC-Intangible Basis - Equity	7.3.3	(304,497)
Total		<u>(27,559,181)</u>
Adjustment to Account 419		<u>(109,100)</u>
		Ref 7.3

	SAP 382000 & Equity 419.1	SAP 382060 Equity 419.1	Subtotal Equity 419.1
Jan-16	(2,458,041)	182,668	(2,275,373)
Feb-16	(2,248,885)	14,153	(2,234,733)
Mar-16	(2,546,286)	38,548	(2,507,738)
Apr-16	(2,413,680)	58,884	(2,354,796)
May-16	(2,268,436)	21,398	(2,247,038)
Jun-16	(2,229,133)	57,543	(2,171,590)
Jul-16	(2,385,005)	45,787	(2,339,219)
Aug-16	(2,358,860)	23,187	(2,335,673)
Sep-16	(2,362,198)	59,724	(2,302,474)
Oct-16	(2,466,062)	31,484	(2,434,578)
Nov-16	(2,241,378)	39,670	(2,201,708)
Dec-16	(2,067,392)	22,230	(2,045,162)
12 Months Ended December 31, 2016	(28,045,357)	595,275	(27,450,081)

to Page 7.3.1

Book-Tax Differences			Q1-16	Q2-16	Q3-16	Q4-16	12ME Dec 2016	Total Company
Description	SAP	#	Schedule M	Schedule M	Schedule M	Schedule M	Schedule M	Schedule M
AFUDC Equity	287605	105.141b	(7,253,212)	(6,911,249)	(6,604,172)	(6,486,051)	(27,254,684)	(27,254,684)
Basis Intangible Difference - Equity	287704	105.143	(68,556)	(71,549)	(80,840)	(83,552)	(304,497)	(304,497)
								<u>(27,559,181)</u>

Page 7.3.1
 Page 7.3.1

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
Adjustment to Tax:							
<i>Remove AMA Balances:</i>							
California	282	RES	94,914,657	CA	Situs	-	7.4.1
Idaho	282	RES	245,791,090	ID	Situs	-	7.4.1
Other	282	RES	79,552,824	OTHER	0.0000%	-	7.4.1
Oregon	282	RES	1,157,085,346	OR	Situs	-	7.4.1
Utah	282	RES	1,931,176,793	UT	Situs	-	7.4.1
Washington	282	RES	264,530,452	WA	Situs	264,530,452	7.4.1
Wyoming	282	RES	620,518,430	WY-ALL	Situs	-	7.4.1
PP&E Adjustment - CAEE	282	RES	469,863	CAEE	0.0000%	-	7.4.1
PP&E Adjustment - CAGW	282	RES	-	CAGW	22.7419%	-	7.4.1
PP&E Adjustment - SNP	282	RES	232,469	SNP	6.1494%	14,295	7.4.1
PP&E Adjustment - CIAC	282	RES	(78,518)	CIAC	6.5015%	(5,105)	7.4.1
PP&E Adjustment - SG	282	RES	(17,348,342)	SG	8.2107%	(1,424,412)	7.4.1
PP&E Adjustment - JBG	282	RES	(6,078)	JBG	22.6623%	(1,377)	7.4.1
PP&E Adjustment - SNPD	282	RES	(99,789)	SNPD	6.5015%	(6,488)	7.4.1
PP&E Adjustment - SO	282	RES	3,025	SO	6.8162%	206	7.4.1
PP&E Adjustment - OTHER	282	RES	6,025,266	OTHER	0.0000%	-	7.4.1
PP&E Adjustment - NUTIL	282	RES	(2,380,534)	NUTIL	0.0000%	-	7.4.1
			<u>4,380,386,954</u>			<u>263,107,572</u>	
<i>Add EOP Balances:</i>							
California	282	RES	(96,818,336)	CA	Situs	-	7.4.1
Idaho	282	RES	(251,367,883)	ID	Situs	-	7.4.1
Other	282	RES	(80,984,141)	OTHER	0.0000%	-	7.4.1
Oregon	282	RES	(1,172,110,231)	OR	Situs	-	7.4.1
Utah	282	RES	(1,979,205,982)	UT	Situs	-	7.4.1
Washington	282	RES	(271,427,354)	WA	Situs	(271,427,354)	7.4.1
Wyoming	282	RES	(633,811,708)	WY-ALL	Situs	-	7.4.1
Remove State Deferred Balan	282	RES	8,413,336	WA	Situs	8,413,336	7.4.1
PP&E Adjustment - CAEE	282	RES	-	CAEE	0.0000%	-	7.4.1
PP&E Adjustment - CAGW	282	RES	-	CAGW	22.7419%	-	7.4.1
PP&E Adjustment - SNP	282	RES	(7,173,174)	SNP	6.1494%	(441,108)	7.4.1
PP&E Adjustment - CIAC	282	RES	78,518	CIAC	6.5015%	5,105	7.4.1
PP&E Adjustment - SG	282	RES	13,690,125	SG	8.2107%	1,124,048	7.4.1
PP&E Adjustment - JBG	282	RES	6,078	JBG	22.6623%	1,377	7.4.1
PP&E Adjustment - SNPD	282	RES	(917,414)	SNPD	6.5015%	(59,645)	7.4.1
PP&E Adjustment - SO	282	RES	(71,921)	SO	6.8162%	(4,902)	7.4.1
PP&E Adjustment - OTHER	282	RES	2,436,331	OTHER	0.0000%	-	7.4.1
PP&E Adjustment - NUTIL	282	RES	(38,456)	NUTIL	0.0000%	-	7.4.1
			<u>(4,469,302,212)</u>			<u>(262,389,144)</u>	

Description of Adjustment

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

Results of Operations - December 2016

ADIT Balance Adjustment - AMA restated to EOP

Book Tax Difference		Total Company			STATE Allocation
Description	#	Unadjusted - AMA	Adjustment	Adjusted Utility - YE	WCA Factor
Accumulated Deferred Income Taxes (CA) - YE	**	0	(96,818,336)	(96,818,336)	CA
Accumulated Deferred Income Taxes (IDU) - YE	**	0	(251,367,883)	(251,367,883)	IDU
Accumulated Deferred Income Taxes (OTHER) - YE	**	0	(80,984,141)	(80,984,141)	OTHER
Accumulated Deferred Income Taxes (OR) - YE	**	0	(1,172,110,231)	(1,172,110,231)	OR
Accumulated Deferred Income Taxes (UT) - YE	**	0	(1,979,205,982)	(1,979,205,982)	UT
Accumulated Deferred Income Taxes (WA) - YE	**	0	(271,427,354)	(271,427,354)	WA
Accumulated Deferred Income Taxes (WY) - YE	**	0	(633,811,708)	(633,811,708)	WYP
Remove State Deferred Balance	**	0	8,413,336	8,413,336	WA
PP&E Adjustment - YE - CAEE	**	0	0	0	CAEE
PP&E Adjustment - YE - CAGW	**	0	0	0	CAGW
PP&E Adjustment - YE - SNP	**	0	(7,173,174)	(7,173,174)	SNP
PP&E Adjustment - YE - CIAC	**	0	78,518	78,518	CIAC
PP&E Adjustment - YE - SG	**	0	13,690,125	13,690,125	SG
PP&E Adjustment - YE - JBG	**	0	6,078	6,078	JBG
PP&E Adjustment - YE - SNPD	**	0	(917,414)	(917,414)	SNPD
PP&E Adjustment - YE - OTHER	**	0	2,436,331	2,436,331	OTHER
PP&E Adjustment - YE - NUTIL	**	0	(38,456)	(38,456)	NUTIL
PP&E Adjustment - YE - SO	**	0	(71,921)	(71,921)	SO
Rounding	**	0	0	0	
Accumulated Deferred Income Taxes (CA) - AMA	**	(94,914,657)	94,914,657	0	CA
Accumulated Deferred Income Taxes (IDU) - AMA	**	(245,791,090)	245,791,090	0	IDU
Accumulated Deferred Income Taxes (OTHER) - AMA	**	(79,552,824)	79,552,824	0	OTHER
Accumulated Deferred Income Taxes (OR) - AMA	**	(1,157,085,346)	1,157,085,346	0	OR
Accumulated Deferred Income Taxes (UT) - AMA	**	(1,931,176,793)	1,931,176,793	0	UT
Accumulated Deferred Income Taxes (WA) - AMA	**	(264,530,452)	264,530,452	0	WA
Accumulated Deferred Income Taxes (WY) - AMA	**	(620,518,430)	620,518,430	0	WYP
PP&E Adjustment - AMA - CAEE	**	(469,863)	469,863	0	CAEE
PP&E Adjustment - AMA - CAGW	**	0	0	0	CAGW
PP&E Adjustment - AMA - SNP	**	(232,469)	232,469	0	SNP
PP&E Adjustment - AMA - CIAC	**	78,518	(78,518)	0	CIAC
PP&E Adjustment - AMA - SG	**	17,348,342	(17,348,342)	0	SG
PP&E Adjustment - AMA - JBG	**	6,078	(6,078)	0	JBG
PP&E Adjustment - AMA - SNPD	**	99,789	(99,789)	0	SNPD
PP&E Adjustment - AMA - OTHER	**	(6,025,266)	6,025,266	0	OTHER
PP&E Adjustment - AMA - NUTIL	**	2,380,534	(2,380,534)	0	NUTIL
PP&E Adjustment - AMA - SO	**	(3,025)	3,025	0	SO
		(4,380,386,954)	(88,915,258)	(4,469,302,212)	
		Ref. 7.4		Ref. 7.4	
Repair Deduction	***	0	0	0	SG
		(4,380,386,954)	(88,915,258)	(4,469,302,212)	

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

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

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Taxes - Other	408	PRO	(6,613)	WA	Situs	(6,613)	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 2017 authorized credit amount, per a July 27, 2016 letter from the Washington Department of Revenue.

WA Low Income Tax Credit

Description of Tax Credit	Period Used		Ref #
Credit Available for fiscal year ended June 2017		222,303	7.5.2
FY June 2016 Credit used during CY 2016 - January 2016		27,008	
FY June 2017 Credit Available for FY ended December 2017		<u>195,295</u>	
FY June 2017 Credit used during CY 2016 - November & December 2016		188,682	
Credit Available for Fiscal year ended June 2017		<u>195,295</u>	
Adjustment needed to reflect new FY 2017 Credit available		<u>(6,613)</u>	7.5
<u>Accrued to date before adjustment:</u>			
Amount of FY June 2016 Credit in Results for 12ME December 2016		27,008	from above
Amount of FY June 2017 Credit in Results for 12ME December 2016		<u>188,682</u>	from above
Total Reduction to Expense for 2016		<u>215,690</u>	
Pro Forma level of FY June 2017 Credit to include in Results for 12ME December 2016		<u>222,303</u>	
Additional Credit for Pro Forma adjustment		<u>(6,613)</u>	



July 27, 2016

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

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

Dear Businessperson,

Your Public Utility Tax Credit Application for LIHEAP has been approved

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

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

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

How to use this credit

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

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

Sincerely,

Sheri Rufener
Excise Tax Examiner
Taxpayer Account Administration

Enclosure



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: 409-000-070

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 Rufener
Excise Tax Examiner
Taxpayer Account Administration

Enclosure

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
Adjustment to Rate Base:							
Accum Def Inc Tax Balance	190	RES	(3,288,725)	BADDEBT	12.0356%	(395,817)	7.6.2
Accum Def Inc Tax Balance	190	RES	(46,480,065)	CAEE	0.0000%	-	7.6.2
Accum Def Inc Tax Balance	190	RES	-	CAEW	22.7701%	-	7.6.2
Accum Def Inc Tax Balance	190	RES	-	CAGE	0.0000%	-	7.6.2
Accum Def Inc Tax Balance	190	RES	(426,685)	CAGW	22.7419%	(97,036)	7.6.2
Accum Def Inc Tax Balance	190	RES	-	CN	7.1327%	-	7.6.2
Accum Def Inc Tax Balance	190	RES	(1,748,900)	JBE	22.6904%	(396,833)	7.6.2
Accum Def Inc Tax Balance	190	RES	-	SE	7.7233%	-	7.6.2
Accum Def Inc Tax Balance	190	RES	(7,891,779)	SG	8.2107%	(647,966)	7.6.2
Accum Def Inc Tax Balance	190	RES	(2,234,360)	SNPD	6.5015%	(145,267)	7.6.2
Accum Def Inc Tax Balance	190	RES	(32,528,127)	SO	6.8162%	(2,217,168)	7.6.2
Accum Def Inc Tax Balance	190	RES	(2,086,433)	TROJD	22.7469%	(474,600)	7.6.2
Accum Def Inc Tax Balance	190	RES	-	CA	Situs	-	7.6.2
Accum Def Inc Tax Balance	190	RES	(3,506,864)	OR	Situs	-	7.6.2
Accum Def Inc Tax Balance	190	RES	(204,083)	ID	Situs	-	7.6.2
Accum Def Inc Tax Balance	190	RES	(22,959,984)	OTHER	0.0000%	-	7.6.2
Accum Def Inc Tax Balance	190	RES	(1,407,400)	UT	Situs	-	7.6.2
Accum Def Inc Tax Balance	190	RES	(13,671)	WY-ALL	Situs	-	7.6.2
Accum Def Inc Tax Balance	190	RES	88,155	WA	Situs	88,155	7.6.2
Total Account 190			<u>(124,688,921)</u>			<u>(4,286,532)</u>	
Accum Def Inc Tax Balance	282	RES	(250,926)	CAEE	0.0000%	-	7.6.2
Accum Def Inc Tax Balance	282	RES	473,513	ID	Situs	-	7.6.2
Accum Def Inc Tax Balance	282	RES	7,479,086	OTHER	0.0000%	-	7.6.2
Accum Def Inc Tax Balance	282	RES	3,425,271	UT	Situs	-	7.6.2
Accum Def Inc Tax Balance	282	RES	914,056	WY-ALL	Situs	-	7.6.2
Accum Def Inc Tax Balance	282	RES	1,317,217	SO	6.8162%	89,784	7.6.3
Total Account 282			<u>13,358,217</u>			<u>89,784</u>	
Accum Def Inc Tax Balance	283	RES	80,153,796	CAEE	0.0000%	-	7.6.3
Accum Def Inc Tax Balance	283	RES	1,912,363	CAGE	0.0000%	-	7.6.3
Accum Def Inc Tax Balance	283	RES	1,308,616	CAGW	22.7419%	297,604	7.6.3
Accum Def Inc Tax Balance	283	RES	8,405,768	GPS	6.8162%	572,950	7.6.3
Accum Def Inc Tax Balance	283	RES	79,944	JBE	22.6904%	18,140	7.6.3
Accum Def Inc Tax Balance	283	RES	-	SE	7.7233%	-	7.6.3
Accum Def Inc Tax Balance	283	RES	-	SG	8.2107%	-	7.6.3
Accum Def Inc Tax Balance	283	RES	2,314,103	SNP	6.1494%	142,304	7.6.3
Accum Def Inc Tax Balance	283	RES	19,544,707	SO	6.8162%	1,332,198	7.6.3
Accum Def Inc Tax Balance	283	RES	(702,456)	CA	Situs	-	7.6.3
Accum Def Inc Tax Balance	283	RES	2,351,865	ID	Situs	-	7.6.3
Accum Def Inc Tax Balance	283	RES	(1,021,707)	OR	Situs	-	7.6.3
Accum Def Inc Tax Balance	283	RES	40,958,281	OTHER	0.0000%	-	7.6.3
Accum Def Inc Tax Balance	283	RES	7,441,404	UT	Situs	-	7.6.3
Accum Def Inc Tax Balance	283	RES	90,788	WA	Situs	90,788	7.6.3
Accum Def Inc Tax Balance	283	RES	5,121,399	WY-ALL	Situs	-	7.6.3
Total Account 283			<u>167,958,871</u>			<u>2,453,984</u>	
Net Change to Rate Base Tax Accounts			<u>56,628,167</u>			<u>(1,742,765)</u>	

Description of Adjustment

This restating adjustment reflects the removal of the December 2016 balances for all non-property-related deferred taxes. The associated deferred tax expenses are removed as well. This in effect flows through to income the current tax impacts on these items.

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
Adjustment to Expense:							
Deferred Income Tax Expense	41010	RES	(4,833,703)	CAEE	0.0000%	-	7.6.4
Deferred Income Tax Expense	41010	RES	(1,293,904)	CAGE	0.0000%	-	7.6.4
Deferred Income Tax Expense	41010	RES	(1,791,265)	JBE	22.6904%	(406,446)	7.6.4
Deferred Income Tax Expense	41010	RES	(11,833,631)	SO	6.8162%	(806,599)	7.6.4
Deferred Income Tax Expense	41010	RES	681,278	CA	Situs	-	7.6.4
Deferred Income Tax Expense	41010	RES	(155,807)	ID	Situs	-	7.6.4
Deferred Income Tax Expense	41010	RES	224,761	OR	Situs	-	7.6.4
Deferred Income Tax Expense	41010	RES	21,357,222	OTHER	0.0000%	-	7.6.4
Deferred Income Tax Expense	41010	RES	47,027	SG	8.2107%	3,861	7.6.4
Deferred Income Tax Expense	41010	RES	129,564	SNPD	6.5015%	8,424	7.6.4
Deferred Income Tax Expense	41010	RES	2,547,391	UT	Situs	-	7.6.4
Deferred Income Tax Expense	41010	RES	3,206	WA	Situs	3,206	7.6.4
Deferred Income Tax Expense	41010	RES	812,650	WY-ALL	Situs	-	7.6.4
Deferred Income Tax Expense	41010	RES	283,796	WY-ALL	Situs	-	7.6.4
Deferred Income Tax Expense	41010	RES		CN	7.1327%	-	7.6.4
Total 41010			<u>6,178,585</u>			<u>(1,197,554)</u>	
Deferred Income Tax Expense	41110	RES	52,873	BADDEBT	12.0356%	6,364	7.6.4
Deferred Income Tax Expense	41110	RES	12,008,055	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	65,159	CAGW	22.7419%	14,818	7.6.4
Deferred Income Tax Expense	41110	RES	(251,762)	GPS	6.8162%	(17,160)	7.6.4
Deferred Income Tax Expense	41110	RES	(546,031)	JBE	22.6904%	(123,897)	7.6.4
Deferred Income Tax Expense	41110	RES	(158)	SG	8.2107%	(13)	7.6.4
Deferred Income Tax Expense	41110	RES	217,234	SNP	6.1494%	13,359	7.6.4
Deferred Income Tax Expense	41110	RES	950,724	SO	6.8162%	64,803	7.6.4
Deferred Income Tax Expense	41110	RES	(229,765)	CA	Situs	-	7.6.4
Deferred Income Tax Expense	41110	RES	33,075	ID	Situs	-	7.6.4
Deferred Income Tax Expense	41110	RES	3,273,422	OR	Situs	-	7.6.4
Deferred Income Tax Expense	41110	RES	20,525,205	OTHER	0.0000%	-	7.6.4
Deferred Income Tax Expense	41110	RES	72,036	UT	Situs	-	7.6.4
Deferred Income Tax Expense	41110	RES	168,229	WA	Situs	168,229	7.6.4
Deferred Income Tax Expense	41110	RES	149,574	WY-ALL	Situs	-	7.6.4
Total 41110			<u>36,919,715</u>			<u>126,502</u>	
Net Deferred Tax Expense Change			<u>43,098,300</u>			<u>(1,071,052)</u>	

Description of Adjustment

This restating adjustment reflects the removal of the December 2016 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	0	0	0	0
	FERC	190FERC	0	0	0	0
	IDU	190IDU	204,083	0	(204,083)	0
	OR	190OR	3,506,864	0	(3,506,864)	0
	OTHER	190OTHER	22,959,984	0	(22,959,984)	0
	UT	190UT	1,407,400	0	(1,407,400)	0
	WA	190WA	44,763	0	88,155	132,918
	WYP	190WYP	13,671	0	(13,671)	0
	WYU	190WYU	0	0	0	0
	S	S	28,136,765	0	(28,003,847)	132,918
	BADDEBT	190BADDEBT	3,288,725	0	(3,288,725)	0
	CAEE	190CAEE	46,480,065	0	(46,480,065)	0
	CAEW	190CAEW	0	0	0	0
	CAGE	190CAGE	36,547,634	0	0	36,547,634
	CAGW	190CAGW	426,685	0	(426,685)	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	(32,073,520)	0	(1,748,900)	(33,822,420)
	JBG	190JBG	0	0	0	0
	NREG	190NREG	420,798,567	0	0	420,798,567
	SCHMDEXP	190SCHMDEXP	0	0	0	0
	SE	190SE	0	0	0	0
	SG	190SG	7,891,779	0	(7,891,779)	0
	SGCT	190SGCT	0	0	0	0
	SNP	190SNP	0	0	0	0
	SNPD	190SNPD	2,234,360	0	(2,234,360)	0
	SO	190SO	32,528,127	0	(32,528,127)	0
SSGCH	190SSGCH	0	0	0	0	
TAXDEPR	190TAXDEPR	0	0	0	0	
TROJD	190TROJD	2,086,433	0	(2,086,433)	0	
		548,345,620	0	(124,688,921)	423,656,699	
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
	S	S	0	0	0	0
	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	(293,993,820)	0	0	(293,993,820)
	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	
		(293,993,820)	0	0	(293,993,820)	
282	CA	282CA	0	0	0	0
	FERC	282FERC	0	0	0	0
	IDU	282IDU	(473,513)	0	473,513	0
	OR	282OR	0	0	0	0
	OTHER	282OTHER	5,920,188	0	7,479,086	13,399,274
	UT	282UT	(3,425,271)	0	3,425,271	0
	WA	282WA	0	0	0	0
	WYP	282WYP	(914,056)	0	914,056	0
	WYU	282WYU	0	0	0	0
	S	S	1,107,348	0	12,291,926	13,399,274
	BADDEBT	282BADDEBT	0	0	0	0
	CAEE	282CAEE	250,926	0	(250,926)	0
	CAEW	282CAEW	0	0	0	0
	CAGE	282CAGE	(2,550,396)	0	0	(2,550,396)
CAGW	282CAGW	0	0	0	0	

	Factor		Total Company			
			Unadjusted	Adj to Pro Forma	Flow-through	Reporting Period
282	CIAC	282CIAC	0	0	0	0
	CN	282CN	0	0	0	0
	DITBAL	282DITBAL	(4,116,048,154)	0	0	(4,116,048,154)
	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	(322,903,873)	0	0	(322,903,873)
	SCHMDEXP	282SCHMDEXP	0	0	0	0
	SE	282SE	0	0	0	0
	SG	282SG	0	0	0	0
	SGCT	282SGCT	0	0	0	0
	SNP	282SNP	0	0	0	0
	SNPD	282SNPD	0	0	0	0
	SO	282SO	(1,317,217)	0	1,317,217	0
	SSGCH	282SSGCH	0	0	0	0
	TAXDEPR	282TAXDEPR	0	0	0	0
	TROJD	282TROJD	0	0	0	0
		(4,441,461,366)	0	13,358,217	(4,428,103,149)	
283	CA	283CA	702,456	0	(702,456)	0
	FERC	283FERC	0	0	0	0
	IDU	283IDU	(2,351,865)	0	2,351,865	0
	OR	283OR	1,021,707	0	(1,021,707)	0
	OTHER	283OTHER	(40,958,281)	0	40,958,281	0
	UT	283UT	(7,441,404)	0	7,441,404	0
	WA	283WA	526,454	0	90,788	617,242
	WYP	283WYP	(5,121,399)	0	5,121,399	0
	WYU	283WYU	0	0	0	0
	S	S	(53,622,332)	0	54,239,574	617,242
	BADDEBT	283BADDEBT	0	0	0	0
	CAEE	283CAEE	(80,153,796)	0	80,153,796	0
	CAEW	283CAEW	0	0	0	0
	CAGE	283CAGE	(1,912,363)	0	1,912,363	0
	CAGW	283CAGW	(1,308,616)	0	1,308,616	0
	CIAC	283CIAC	0	0	0	0
	CN	283CN	0	0	0	0
	DITBAL	283DITBAL	0	0	0	0
	GPS	283GPS	(8,405,768)	0	8,405,768	0
	IBT	283IBT	0	0	0	0
	JBE	283JBE	(79,944)	0	79,944	0
	JBG	283JBG	0	0	0	0
	NREG	283NREG	(454,677,757)	0	0	(454,677,757)
	SCHMDEXP	283SCHMDEXP	0	0	0	0
	SE	283SE	0	0	0	0
	SG	283SG	0	0	0	0
	SGCT	283SGCT	0	0	0	0
	SNP	283SNP	(2,314,103)	0	2,314,103	0
	SNPD	283SNPD	0	0	0	0
	SO	283SO	(19,544,707)	0	19,544,707	0
SSGCH	283SSGCH	0	0	0	0	
TAXDEPR	283TAXDEPR	0	0	0	0	
TROJD	283TROJD	0	0	0	0	
		(622,019,386)	0	167,958,871	(454,060,515)	
		(4,809,128,952)	0	56,628,167	(4,752,500,785)	
255	ITC84	255ITC84	0	0	0	0
	ITC85	255ITC85	0	0	0	0
	ITC86	255ITC86	(1)	0	0	(1)
	ITC88	255ITC88	(29,664)	0	0	(29,664)
	ITC89	255ITC89	(103,870)	0	0	(103,870)
	ITC90	255ITC90	(128,862)	0	0	(128,862)
	IDU	255IDU	(52,090)	0	0	(52,090)
	SG	255SG	(251,614)	0	0	(251,614)
NREG	255NREG	(19,813,320)	0	0	(19,813,320)	
		(20,379,421)	0	0	(20,379,421)	

Less: NREG in 190, 281, 282, & 283 (356,783,063) 0 0 (356,783,063)
 ADIT 190, 281, 282, & 283 without NREG (4,452,345,889) 0 56,628,167 (4,395,717,722)

Factor		Total Company			
		Unadjusted	Flow-through	Reporting Period	
Debits	CA	41010CA	(681,278)	681,278	0
	FERC	41010FERC	0	0	0
	IDU	41010IDU	155,807	(155,807)	0
	OR	41010OR	(224,761)	224,761	0
	OTHER	41010OTHER	(21,357,222)	21,357,222	0
	UT	41010UT	(2,547,391)	2,547,391	0
	WA	41010WA	(3,206)	3,206	0
	WYP	41010WYP	(812,650)	812,650	0
	WYU	41010WYU	(283,796)	283,796	0
	S	S	(25,754,497)	25,754,497	0
	BADDEBT	41010BADDEBT	0	0	0
	CAEE	41010CAEE	4,833,703	(4,833,703)	0
	CAGE	41010CAGE	1,380,153	(1,293,904)	86,249
	CAGW	41010CAGW	(174,501)	0	(174,501)
	CAEW	41010CAEW	0	0	0
	CIAC	41010CIAC	0	0	0
	CN	41010CN	0	0	0
	GPS	41010GPS	31,014,417	0	31,014,417
	IBT	41010IBT	0	0	0
	JBE	41010JBE	1,411,642	(1,791,265)	(379,623)
	JBG	41010JBG	0	0	0
	NREG	41010NREG	(30,967,137)	0	(30,967,137)
	SCHMDEXP	41010SCHMDEXP	0	0	0
	SE	41010SE	0	0	0
	SG	41010SG	63,633,874	47,027	63,680,901
	SGCT	41010SGCT	0	0	0
	SNP	41010SNP	16,114,711	0	16,114,711
SNPD	41010SNPD	(129,564)	129,564	0	
SO	41010SO	13,705,334	(11,833,631)	1,871,703	
SSGCH	41010SSGCH	0	0	0	
TAXDEPR	41010TAXDEPR	345,724,295	0	345,724,295	
TROJD	41010TROJD	0	0	0	
		420,792,430	6,178,585	426,971,015	
Credits	CA	41110CA	71,885	(229,765)	(157,880)
	FERC	41110FERC	(245,875)	0	(245,875)
	IDU	41110IDU	11,843	33,075	44,918
	OR	41110OR	(2,179,751)	3,273,422	1,093,671
	OTHER	41110OTHER	(20,568,138)	20,525,205	(42,933)
	UT	41110UT	4,855,030	72,036	4,927,066
	WA	41110WA	3,812	168,229	172,041
	WYP	41110WYP	976,662	149,574	1,126,236
	WYU	41110WYU	263,169	0	263,169
	S	S	(16,811,363)	23,991,776	7,180,413
	BADDEBT	41110BADDEBT	(52,873)	52,873	0
	CAEE	41110CAEE	(12,008,055)	12,008,055	0
	CAGE	41110CAGE	(970,213)	431,845	(538,368)
	CAGW	41110CAGW	111,561	65,159	176,720
	CAEW	41110CAEW	0	0	0
	CIAC	41110CIAC	(27,003,432)	0	(27,003,432)
	CN	41110CN	0	0	0
	GPS	41110GPS	251,762	(251,762)	0
	IBT	41110IBT	0	0	0
	JBE	41110JBE	(6,045,924)	(546,031)	(6,591,955)
	JBG	41110JBG	0	0	0
	NREG	41110NREG	73,634,622	0	73,634,622
	SCHMDEXP	41110SCHMDEXP	(288,732,488)	0	(288,732,488)
	SE	41110SE	0	0	0
	SG	41110SG	158	(158)	0
	SGCT	41110SGCT	0	0	0
	SNP	41110SNP	(6,015,450)	217,234	(5,798,216)
SNPD	41110SNPD	(707,268)	0	(707,268)	
SO	41110SO	(1,103,493)	950,724	(152,769)	
SSGCH	41110SSGCH	0	0	0	
TAXDEPR	41110TAXDEPR	0	0	0	
TROJD	41110TROJD	0	0	0	
		(285,452,456)	36,919,715	(248,532,741)	
		135,339,974	43,098,300	178,438,274	

Less: NREG	42,667,485	0	42,667,485
DITEXP without NREG	92,672,489	43,098,300	135,770,789

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Tax:							
Def Inc Tax Expense	41110	PRO	(911,616)	WA	Situs	(911,616)	7.7.1
ADIT Balance	190	PRO	501,967	WA	Situs	501,967	7.7.1
ADIT Balance	282	PRO	257,538	WA	Situs	257,538	7.7.2

Description of Adjustment

This adjustment removes the deferred state income tax expense and associated balances related to the non-property items 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		6,820,153	
Total Deferred Income Tax Balance Allocated to Washington before removal of State Tax portion			(9,089,018)
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		530,323	
Adjustment to remove the State portion of Def Inc Tax Exp & ADIT		(530,323)	706,744
		Ref. 7.7	Ref. 7.7.2

PacifiCorp
Results of Operations - December 2016
Removal of State Deferreds for Non-PP&E
End of Period Balances (Washington Allocated)

Description	FERC Account	Dec-16 ADIT Bal	Def State Rate	Total Def Rate	Ratio of State Portion	Def State Amount	Def State Adjustment	Allocation Factors
PMI Book/Tax Differences	190	(7,674,441)			7.7758%	(596,749)	596,749	WA
SO2 Emission Allowance Sales	190	195			7.7758%	15	(15)	WA
WA Accelerated Depreciation	190	1,063,340			7.7758%	82,683	(82,683)	WA
Total Account 190		<u>(6,610,906)</u>				<u>(514,051)</u>	<u>514,051</u>	
Ref 7.7								
PP&E Adjustment - SNP	282	(430,777)			7.7758%	(33,496)	33,496	WA
PP&E Adjustment - CIAC	282	5,029			7.7758%	391	(391)	WA
PP&E Adjustment - SG	282	1,106,562			7.7758%	86,044	(86,044)	WA
PP&E Adjustment - JBG	282	1,366			7.7758%	106	(106)	WA
PP&E Adjustment - SNPD	282	(58,764)			7.7758%	(4,569)	4,569	WA
PP&E Adjustment - SO	282	(4,807)			7.7758%	(374)	374	WA
Removal of Colstrip #3	282	900,681			7.7758%	70,035	(70,035)	WA
Hydro Decommissioning	282	215,416			7.7758%	16,750	(16,750)	WA
Accelerated Depreciation on Bridger & Colstrip	282	930,422			7.7758%	72,348	(72,348)	WA
Adjust Major Plant Balances - JBG	282	(559,104)			7.7758%	(43,475)	43,475	WA
Adjust Major Plant Balances - CAGW	282	(5,160,091)			7.7758%	(401,238)	401,238	WA
Adjust Major Plant Balances - WA	282	(1,537,462)			7.7758%	(119,550)	119,550	WA
Adjust Major Plant Balances - SO	282	(209,907)			7.7758%	(16,322)	16,322	WA
Removal of Bridger SCR	282	2,030,053			7.7758%	157,853	(157,853)	WA
Annualized Depreciation Adjustment - CAGW	282	(28,400)			7.7758%	(2,208)	2,208	WA
Annualized Depreciation Adjustment - CN	282	3,541			7.7758%	275	(275)	WA
Annualized Depreciation Adjustment - JBE	282	(4)			7.7758%	-	-	WA
Annualized Depreciation Adjustment - JBG	282	246,095			7.7758%	19,136	(19,136)	WA
Annualized Depreciation Adjustment - SG	282	13			7.7758%	1	(1)	WA
Annualized Depreciation Adjustment - SO	282	(5,501)			7.7758%	(428)	428	WA
Annualized Depreciation Adjustment - WA	282	77,527			7.7758%	6,028	(6,028)	WA
Total Account 282		<u>(2,478,112)</u>				<u>(192,693)</u>	<u>192,693</u>	
Ref 7.7								
		<u>(9,089,018)</u>	2.951%	37.951%	7.7758%	<u>(706,744)</u>	<u>706,744</u>	
Ref 7.7.1								

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Taxes - Other	408	RES	468,818	WA	Situs	468,818	Below

Calculation:

Normalized Temperature and Effective Price Change	\$12,103,525
WA Public Utility Tax Rate	3.87340%
Normalized Incremental WA Public Utility Tax	<u><u>468,818</u></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. RATE BASE ADJUSTMENTS

	8.1	8.2	8.3	8.4	8.5	8.5.1
	Jim Bridger Mine	Environmental	Customer	Pro Forma Major	Miscellaneous	(cont.)
Total Normalized	Rate Base	Remediation	Advances for	Plant Additions	Rate Base	Miscellaneous
			Construction			Rate Base
1 Operating Revenues:						
2 General Business Revenues	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-
7						
8 Operating Expenses:						
9 Steam Production	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-
18 Administrative & General	84,358	-	84,358	-	-	-
19 Total O&M Expenses	84,358	-	84,358	-	-	-
20 Depreciation	(19,117)	-	-	-	-	-
21 Amortization	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-
23 Income Taxes: Federal	(6,949,537)	-	(16,520)	-	(6,924,572)	-
24 State	-	-	-	-	-	-
25 Deferred Income Taxes	7,527,354	-	18,942	-	7,508,412	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	15,679	-	-	-	-	-
28 Total Operating Expenses:	658,737	-	86,780	-	583,840	-
29						
30 Operating Rev For Return:	(658,737)	-	(86,780)	-	(583,840)	-
31						
32 Rate Base:						
33 Electric Plant In Service	104,716,514	76,232,188	-	40,141,026	-	-
34 Plant Held for Future Use	-	-	-	-	-	-
35 Misc Deferred Debits	(2,829,638)	70,256	-	-	-	(2,899,893)
36 Elec Plant Acq Adj	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-
38 Prepayments	(2,096,619)	-	-	-	(1,872,910)	(223,709)
39 Fuel Stock	(6,599,310)	-	-	-	(6,599,310)	-
40 Material & Supplies	(7,874,702)	-	-	-	(7,874,702)	-
41 Working Capital	19,896,768	-	-	-	(2,634,955)	-
42 Weatherization Loans	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-
44 Total Electric Plant:	105,213,013	76,302,443	-	40,141,026	(18,981,877)	(3,123,603)
45						
46 Deductions:						
47 Accum Prov For Deprec	(59,200,645)	(53,371,758)	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-
49 Accum Def Income Tax	(6,078,186)	-	(617,242)	-	(7,508,412)	-
50 Unamortized ITC	-	-	-	-	-	-
51 Customer Adv For Const	(711,060)	-	-	(711,060)	-	-
52 Customer Service Deposits	(3,106,068)	-	-	-	-	-
53 Miscellaneous Deductions	1,119,142	-	-	-	-	1,383,374
54						
55 Total Deductions:	(67,976,818)	(53,371,758)	(617,242)	(711,060)	(7,508,412)	1,383,374
56						
57 Total Rate Base:	37,236,195	22,930,685	(617,242)	(711,060)	32,632,614	(1,740,229)
58						
59						
60 Estimated ROE impact	-0.842%	-0.429%	-0.010%	0.014%	-0.744%	0.374%
61 Estimated Price Change	5,444,107	2,698,597	67,260	(83,681)	4,781,591	(204,799)
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	(80,920)	-	(84,358)	-	-	-
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	606,385	-	(268,847)	-	875,232	-
71 Schedule "M" Deductions	20,381,286	-	(306,004)	-	20,659,725	-
72 Income Before Tax	(19,855,821)	-	(47,201)	-	(19,784,493)	-
73						
74 State Income Taxes	-	-	-	-	-	-
75						
76 Taxable Income	(19,855,821)	-	(47,201)	-	(19,784,493)	-
77						
78 Federal Income Taxes	(6,949,537)	-	(16,520)	-	(6,924,572)	-

	8.6 Removal of Colstrip #4 AFUDC	8.7 Trojan Unrecovered Plant	8.8 Customer Service Deposits	8.9 Idaho Asset Exchange	8.10 End-of-Period Plant Balances	8.10.1 (cont.) End-of- Period Plant Balances	8.10.2 (cont. 2) End-of- Period Plant Balances
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	-	-	-
20 Depreciation	(19,117)	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	-	(2,957)	(5,488)	-	-	-	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	15,679	-	-	-	-
28 Total Operating Expenses:	(19,117)	(2,957)	10,191	-	-	-	-
29							
30 Operating Rev For Return:	19,117	2,957	(10,191)	-	-	-	-
31							
32 Rate Base:							
33 Electric Plant In Service	(314,791)	-	-	14,071,239	27,313,546	(9,741,279)	6,114,739
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:	(314,791)	-	-	14,071,239	27,313,546	(9,741,279)	6,114,739
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	(6,578,100)	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	-	-	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	(3,106,068)	-	-	-	-
53 Miscellaneous Deductions	-	(264,232)	-	-	-	-	-
54							
55 Total Deductions:	-	(264,232)	(3,106,068)	(6,578,100)	-	-	-
56							
57 Total Rate Base:	(314,791)	(264,232)	(3,106,068)	7,493,138	27,313,546	(9,741,279)	6,114,739
58							
59							
60 Estimated ROE impact	0.011%	0.006%	0.057%	-0.143%	-0.509%	0.190%	-0.117%
61 Estimated Price Change	(67,866)	(35,863)	(349,108)	881,830	3,214,394	(1,146,402)	719,613
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	19,117	-	(15,679)	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	19,117	8,448	-	-	-	-	-
72 Income Before Tax	-	(8,448)	(15,679)	-	-	-	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	-	(8,448)	(15,679)	-	-	-	-
77							
78 Federal Income Taxes	-	(2,957)	(5,488)	-	-	-	-

	8.10.3 (cont. 3) End-of- Period Plant Balances	8.10.4 (cont. 4) End-of- Period Plant Balances	8.10.5 (cont. 5) End-of- Period Plant Balances	8.10.6 (cont. 6) End-of- Period Plant Balances	8.11 Investor Supplied Working Capital	8.12 Removal of Bridger SCR	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	1,561,871	(97,906)	(48,349)	-	-	(50,515,771)	-
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	-	-	-	-	22,531,723	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	1,561,871	(97,906)	(48,349)	-	22,531,723	(50,515,771)	-
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	-	749,214	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	-	-	-	-	-	2,047,468	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	-	-	-	-	-	2,796,682	-
56							
57 Total Rate Base:	1,561,871	(97,906)	(48,349)	-	22,531,723	(47,719,089)	-
58							
59							
60 Estimated ROE impact	-0.030%	0.002%	0.001%	0.000%	-0.422%	0.975%	0.000%
61 Estimated Price Change	183,809	(11,522)	(5,690)	-	2,651,646	(5,615,821)	-
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	8.5	8.5.1
	Jim Bridger Mine	Environmental	Customer	Pro Forma Major	Miscellaneous	(cont.)
Total Normalized	Rate Base	Remediation	Advances for Construction	Plant Additions	Rate Base	Miscellaneous Rate Base
1 Operating Revenues:						
2 General Business Revenues	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-
7						
8 Operating Expenses:						
9 Steam Production	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-
18 Administrative & General	84,358	-	84,358	-	-	-
19 Total O&M Expenses	84,358	-	84,358	-	-	-
20 Depreciation	(19,117)	-	-	-	-	-
21 Amortization	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-
23 Income Taxes: Federal	(24,965)	-	(16,520)	-	-	-
24 State	-	-	-	-	-	-
25 Deferred Income Taxes	18,942	-	18,942	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	15,679	-	-	-	-	-
28 Total Operating Expenses:	74,897	-	86,780	-	-	-
29						
30 Operating Rev For Return:	(74,897)	-	(86,780)	-	-	-
31						
32 Rate Base:						
33 Electric Plant In Service	61,227,294	72,883,994	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-
35 Misc Deferred Debits	(2,557,610)	342,284	-	-	-	(2,899,893)
36 Elec Plant Acq Adj	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-
38 Prepayments	(2,096,619)	-	-	-	(1,872,910)	(223,709)
39 Fuel Stock	(6,599,310)	-	-	-	(6,599,310)	-
40 Material & Supplies	(7,874,702)	-	-	-	(7,874,702)	-
41 Working Capital	19,896,768	-	-	-	(2,634,955)	-
42 Weatherization Loans	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-
44 Total Electric Plant:	61,995,821	73,226,277	-	-	(18,981,877)	(3,123,603)
45						
46 Deductions:						
47 Accum Prov For Deprec	(54,002,803)	(48,173,917)	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-
49 Accum Def Income Tax	1,430,226	-	(617,242)	-	-	-
50 Unamortized ITC	-	-	-	-	-	-
51 Customer Adv For Const	(711,060)	-	(711,060)	-	-	-
52 Customer Service Deposits	(3,106,068)	-	-	-	-	-
53 Miscellaneous Deductions	1,119,142	-	-	-	-	1,383,374
54						
55 Total Deductions:	(55,270,564)	(48,173,917)	(617,242)	(711,060)	-	1,383,374
56						
57 Total Rate Base:	6,725,257	25,052,360	(617,242)	(711,060)	(18,981,877)	(1,740,229)
58						
59						
60 Estimated ROE impact	-0.147%	-0.468%	-0.010%	0.014%	0.000%	0.374%
61 Estimated Price Change	912,205	2,948,287	67,260	(83,681)	-	(2,233,882)
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	(80,920)	-	(84,358)	-	-	-
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	(268,847)	-	(268,847)	-	-	-
71 Schedule "M" Deductions	(278,438)	-	(306,004)	-	-	-
72 Income Before Tax	(71,328)	-	(47,201)	-	-	-
73						
74 State Income Taxes	-	-	-	-	-	-
75						
76 Taxable Income	(71,328)	-	(47,201)	-	-	-
77						
78 Federal Income Taxes	(24,965)	-	(16,520)	-	-	-

	8.6 Removal of Colstrip #4 AFUDC	8.7 Trojan Unrecovered Plant	8.8 Customer Service Deposits	8.9 Idaho Asset Exchange	8.10 End-of-Period Plant Balances	8.10.1 (cont.) End-of- Period Plant Balances	8.10.2 (cont. 2) End-of- Period Plant Balances
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	-	-	-
20 Depreciation	(19,117)	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	-	(2,957)	(5,488)	-	-	-	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	15,679	-	-	-	-
28 Total Operating Expenses:	(19,117)	(2,957)	10,191	-	-	-	-
29							
30 Operating Rev For Return:	19,117	2,957	(10,191)	-	-	-	-
31							
32 Rate Base:							
33 Electric Plant In Service	(314,791)	-	-	14,071,239	27,313,546	(9,741,279)	6,114,739
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:	(314,791)	-	-	14,071,239	27,313,546	(9,741,279)	6,114,739
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	(6,578,100)	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	-	-	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	(3,106,068)	-	-	-	-
53 Miscellaneous Deductions	-	(264,232)	-	-	-	-	-
54							
55 Total Deductions:	-	(264,232)	(3,106,068)	(6,578,100)	-	-	-
56							
57 Total Rate Base:	(314,791)	(264,232)	(3,106,068)	7,493,138	27,313,546	(9,741,279)	6,114,739
58							
59							
60 Estimated ROE impact	0.011%	0.006%	0.057%	-0.143%	-0.509%	0.190%	-0.117%
61 Estimated Price Change	(67,866)	(35,863)	(349,108)	881,830	3,214,394	(1,146,402)	719,613
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	19,117	-	(15,679)	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	19,117	8,448	-	-	-	-	-
72 Income Before Tax	-	(8,448)	(15,679)	-	-	-	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	-	(8,448)	(15,679)	-	-	-	-
77							
78 Federal Income Taxes	-	(2,957)	(5,488)	-	-	-	-

	8.10.3 (cont. 3) End-of- Period Plant Balances	8.10.4 (cont. 4) End-of- Period Plant Balances	8.10.5 (cont. 5) End-of- Period Plant Balances	8.10.6 (cont. 6) End-of- Period Plant Balances	8.11 Investor Supplied Working Capital	8.12 Removal of Bridger SCR	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	1,561,871	(97,906)	(48,349)	-	-	(50,515,771)	-
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	-	-	-	-	22,531,723	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	1,561,871	(97,906)	(48,349)	-	22,531,723	(50,515,771)	-
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	-	749,214	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	-	-	-	-	-	2,047,468	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	-	-	-	-	-	2,796,682	-
56							
57 Total Rate Base:	1,561,871	(97,906)	(48,349)	-	22,531,723	(47,719,089)	-
58							
59							
60 Estimated ROE impact	-0.030%	0.002%	0.001%	0.000%	-0.422%	0.975%	0.000%
61 Estimated Price Change	183,809	(11,522)	(5,690)	-	2,651,646	(5,615,821)	-
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	8.5	8.5.1
	Jim Bridger Mine	Environmental	Customer	Pro Forma Major	Miscellaneous	(cont.)
Total Normalized	Rate Base	Remediation	Advances for	Plant Additions	Rate Base	Miscellaneous
			Construction			Rate Base
1 Operating Revenues:						
2 General Business Revenues	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-
7						
8 Operating Expenses:						
9 Steam Production	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	-	-
20 Depreciation	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-
23 Income Taxes: Federal	(6,924,572)	-	-	(6,924,572)	-	-
24 State	-	-	-	-	-	-
25 Deferred Income Taxes	7,508,412	-	-	7,508,412	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-
28 Total Operating Expenses:	583,840	-	-	583,840	-	-
29						
30 Operating Rev For Return:	(583,840)	-	-	(583,840)	-	-
31						
32 Rate Base:						
33 Electric Plant In Service	43,489,220	3,348,194	-	40,141,026	-	-
34 Plant Held for Future Use	-	-	-	-	-	-
35 Misc Deferred Debits	(272,028)	(272,028)	-	-	-	-
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:	43,217,192	3,076,166	-	40,141,026	-	-
45						
46 Deductions:						
47 Accum Prov For Deprec	(5,197,841)	(5,197,841)	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-
49 Accum Def Income Tax	(7,508,412)	-	-	(7,508,412)	-	-
50 Unamortized ITC	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-
54						
55 Total Deductions:	(12,706,254)	(5,197,841)	-	(7,508,412)	-	-
56						
57 Total Rate Base:	30,510,938	(2,121,675)	-	32,632,614	-	-
58						
59						
60 Estimated ROE impact	-0.707%	0.041%	0.000%	0.000%	-0.744%	0.000%
61 Estimated Price Change	4,531,901	(249,689)	-	-	4,781,591	-
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	-	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	875,232	-	-	875,232	-	-
71 Schedule "M" Deductions	20,659,725	-	-	20,659,725	-	-
72 Income Before Tax	(19,784,493)	-	-	(19,784,493)	-	-
73						
74 State Income Taxes	-	-	-	-	-	-
75						
76 Taxable Income	(19,784,493)	-	-	(19,784,493)	-	-
77						
78 Federal Income Taxes	(6,924,572)	-	-	(6,924,572)	-	-

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

	8.10.3 (cont. 3) End-of- Period Plant Balances	8.10.4 (cont. 4) End-of- Period Plant Balances	8.10.5 (cont. 5) End-of- Period Plant Balances	8.10.6 (cont. 6) End-of- Period Plant Balances	8.11 Investor Supplied Working Capital	8.12 Removal of Bridger SCR	0
1 Operating Revenues:							0
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	-	-	-
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	-	-	-	-	-	-	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	-	-	-	-	-	-	-
29							
30 Operating Rev For Return:	-	-	-	-	-	-	-
31							
32 Rate Base:							
33 Electric Plant In Service	-	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-	-
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	-	-	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	-	-	-	-	-	-	-
56							
57 Total Rate Base:	-	-	-	-	-	-	-
58							
59							
60 Estimated ROE impact	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
61 Estimated Price Change	-	-	-	-	-	-	-
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	-	-	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	-	-	-	-	-	-	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	-	-	-	-	-	-	-
77							
78 Federal Income Taxes	-	-	-	-	-	-	-

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Rate Base:							
Coal Mine	399	RES	331,095,714	JBE	22.690%	75,127,058	
Misc. Deferred Debits	186M	RES	677,442	JBE	22.690%	153,714	
Mining Plant Accumulated Depreciation	108MP	RES	(208,972,812)	JBE	22.690%	(47,416,840)	
December 2016 AMA Balance			<u>122,800,343</u>			<u>27,863,932</u>	8.1.1
<i>Adjustment 2016 EOP Balances:</i>							
Coal Mine	399	RES	(9,885,507)	JBE	22.690%	(2,243,064)	Below
Misc. Deferred Debits	186M	RES	831,051	JBE	22.690%	188,569	Below
Mining Plant Accumulated Depreciation	108MP	RES	(3,336,545)	JBE	22.690%	(757,077)	Below
			<u>(12,391,001)</u>			<u>(2,811,572)</u>	
<i>Adjustment 2017 EOP Balances:</i>							
Coal Mine	399	PRO	14,755,970	JBE	22.690%	3,348,194	Below
Misc. Deferred Debits	186M	PRO	(1,198,866)	JBE	22.690%	(272,028)	Below
Mining Plant Accumulated Depreciation	108MP	PRO	(22,907,631)	JBE	22.690%	(5,197,841)	Below
			<u>(9,350,527)</u>			<u>(2,121,675)</u>	
December 2016 EOP Balance:							
Coal Mine			321,210,207				
Misc. Deferred Debits			1,508,493				
Mining Plant Accumulated Depreciation			(212,309,357)				
			<u>110,409,343</u>				8.1.1
December 2017 EOP Balance:							
Coal Mine			335,966,178				
Misc. Deferred Debits			309,626				
Mining Plant Accumulated Depreciation			(235,216,989)				
			<u>101,058,815</u>				

Description of Adjustment

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

PacifiCorp
Results of Operations - December 2016
Bridger Mine Rate Base
(000's)

Bridger Total		Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual
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	AMA Balance
Structure, Equipment, Mine Dev.	399	505,012	505,749	506,486	501,485	502,234	503,185	503,475	499,889	501,396	479,337	481,492	481,582	481,815	496,644
Deferred Long Wall Costs	186M	773	830	846	981	979	1,005	1,058	1,079	1,641	708	661	890	2,263	1,016
Reclamation Liability		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Accumulated Depreciation	108MP	(308,810)	(311,000)	(313,167)	(309,197)	(311,323)	(313,515)	(315,654)	(313,744)	(316,067)	(312,218)	(314,770)	(317,220)	(318,464)	(313,459)
Bonus Bid / Lease Payable	186M	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL RATE BASE		196,975	195,579	194,165	193,269	191,889	190,675	188,879	187,224	186,970	167,826	167,384	165,252	165,614	184,201
PacifiCorp Share (66.67%)		131,317	130,386	129,444	128,846	127,926	127,117	125,919	124,816	124,646	111,884	111,589	110,168	110,409	122,800

Ref 8.1 Ref 8.1

Bridger Total		Actual	Actual	Actual	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma
Description	FERC Account	Dec-16	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17	Sep-17	Oct-17	Nov-17	Dec-17	AMA Balance
Structure, Equipment, Mine Dev.	399	481,815	482,917	483,374	484,938	485,697	486,252	488,913	489,424	491,171	492,408	494,345	496,192	503,949	489,043
Deferred Long Wall Costs	186M	2,263	1,706	1,206	604	-	2,490	2,375	2,053	1,704	1,381	1,043	747	464	1,389
Reclamation Liability		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Accumulated Depreciation	108MP	(318,464)	(320,897)	(323,598)	(326,993)	(329,865)	(332,501)	(335,207)	(338,114)	(341,081)	(344,021)	(346,997)	(349,919)	(352,825)	(335,403)
Bonus Bid / Lease Payable	186M	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL RATE BASE		165,614	163,726	160,982	158,549	155,831	156,242	156,081	153,363	151,794	149,768	148,391	147,021	151,588	155,029
PacifiCorp Share (66.67%)		110,409	109,150	107,321	105,699	103,888	104,161	104,054	102,242	101,196	99,845	98,927	98,014	101,059	103,353

Ref 8.1

December 2016 AMA Balance	122,800	Ref 8.1
December 2016 YE Balance	110,409	Ref 8.1
December 2017 YE Balance	101,059	Ref 8.1

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Remove Booked Env. Cost Amort.	925	RES	(3,723,771)	SO	6.816%	(253,818)	8.2.1
Add back Remediation Projects Cost	925	RES	4,961,396	SO	6.816%	338,177	8.2.1
Total			<u>1,237,625</u>			<u>84,358</u>	
Adjustment to Tax							
Schedule M Adjustment	SCHMDT	RES	(4,489,389)	SO	6.816%	(306,004)	8.2.3
Schedule M Adjustment	SCHMAT	RES	(3,211,981)	SO	6.816%	(218,934)	8.2.3
Schedule M Adjustment	SCHMAT	RES	(49,913)	WA	Situs	(49,913)	8.2.3
Def Inc Tax Expense	41110	RES	18,942	WA	Situs	18,942	8.2.3
ADIT Balance	283	RES	(617,242)	WA	Situs	(617,242)	8.2.3

Description of Adjustment

On April 27, 2005, the Commission granted a request by the Company for an accounting order relating to the Company's treatment of environmental remediation costs in Docket UE-031658, authorizing the Company to record and defer costs prudently incurred in connection with its environmental remediation program. Costs of projects expected to exceed \$3 million system-wide and incurred from October 13, 2003, the date the petition was submitted, through fiscal year 2005 were to be deferred and amortized over a 10-year period. The only project, per the 2005 order, that can be deferred has since been fully amortized, so no amortization amounts need to be added back into results. All deferred environmental remediation costs balances are excluded from regulatory rate base in unadjusted data. This restating adjustment removes the balances from FERC account 925 amortized amounts, and adds back into results actual environmental remediation project costs incurred in the 12 months period ended December 2016.

PacifiCorp
Washington Results of Operations – December 2016
Environmental Remediation

Detail of Adjustment to Amortization Expense:

Remove All Booked Environmental Amortization - GL 566700 & 566710	(3,723,771)	Ref 8.2
Add back remediation projects from GL 566700 & 566710	4,961,396	Ref 8.2
Adjustment to Acct 925	<u>1,237,625</u>	Ref 8.2

Pacificorp
 Washington Results of Operations -- December 2016
 Environmental Remediation

Non-PERCO

Total Environmental Expense	Internal Order	Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16	12 ME Dec-16
Detail By Project:														
Astoria Youngs Bay Cleanup	405762	-	197	762	277	285	4,665	3,279	20	51,480	496	941	7,050	69,453
Silver Bell Tailings Cost Increase	406192	2,573	4,658	45,410	588	63,455	5,750	3,120	39,313	16,554	8,505	92,251	729,053	1,011,230
**spill cleanup -- Pacific Power	406240	50,945	24,680	38,022	48,362	55,795	109,684	(4,341)	6,191	75,882	84,657	9,405	137,960	637,240
**spill cleanup -- Rocky Mountain	406241	14,902	21,074	43,452	15,664	39,455	103,908	53,523	111,858	28,712	32,687	40,753	26,463	532,452
Utah Metals East	406560	392	420	4,480	196	294	1,274	-	-	-	294	392	588	8,330
American Barrel	407502	948	1,112	12,607	82	1,403	37,103	1,629	-	8,367	517	328	164	64,259
Astoria/Unocal	407503	13,205	35,005	24,692	17,759	50,508	3,157	13,923	15,085	24,425	64,263	6,237	71,156	339,414
Big Fork Hydro Plant	407504	585	2,535	3,747	16,909	2,145	42,517	2,443	52	19,595	4,208	361	5,309	100,405
Bridger Coal Fuel Oil Spill	407505	984	4,454	13,561	293	2,670	2,080	3,250	170	(1,898)	4,227	492	21,041	51,322
Bridger FGD Pond 1 Closure	407506	1,279	2,887	2,630	524	35,580	5,916	51,794	10,964	(14,986)	17,403	3,680	(2,076)	115,596
Bridger Plant Oil Spills	407507	524	3,089	6,679	2,706	6,077	4,677	15,440	82	20,581	7,707	492	8,701	76,756
Cedar Steam Plant	407508	-	-	980	-	-	-	-	-	-	-	-	-	980
Dave Johnston Oil Spill	407509	115,925	24,253	250,042	490	201,821	23,734	4,292	5,159	25,601	5,686	-	5,974	662,976
Eugene MGP	407510	10,213	773	258	8,154	6,444	-	4,447	361	4,917	6,266	491	472	42,795
Everett MGP	407511	17	-	1,666	-	121	242	69	-	-	17	-	-	2,131
Hunter Fuel Oil Spills	407512	-	-	-	-	-	-	-	-	-	-	-	-	-
Huntington Ash Landfill	407513	492	1,006	1,936	3,923	10,910	2,782	246	11,061	1,693	4,540	178	11,369	50,134
Idaho Falls Pole Yard	407514	23,738	11,843	17,330	6,424	26,959	88,475	(14,422)	10,212	24,808	10,116	11,071	28,888	245,440
Jordan Plant Substation	407515	294	882	2,156	686	-	2,549	890	2,818	2,648	5,932	670	-	19,524
Little Mountain Gas Plant	407516	-	-	-	-	-	-	-	-	-	-	-	-	-
Montauge Ranch	407517	-	-	52	-	103	6,028	8,205	103	206	5,469	258	103	20,526
Naughton FGD Pond Closure	407518	82	1,170	164	-	20,023	3,146	492	3,484	1,892	3,247	410	1,404	35,514
Ogden MGP	407519	196	7,066	47,771	294	10,039	11,047	31,255	-	6,116	18,935	-	3,361	136,079
Olympia MGP	407520	26	-	971	-	180	-	361	-	-	129	-	-	1,666
Portland Harbor Source Control	407521	9,608	33,352	12,234	20,727	47,918	3,156	25,344	9,767	13,706	37,015	51,979	23,960	288,766
Powerdale Hydro Plant	407522	-	-	-	-	-	-	-	-	-	-	-	-	-
Tacoma A St.	407523	77	970	64	841	463	155	(85)	692	89	1,437	278	678	5,659
Wyodak Fuel Oil Spill	407540	1,064	984	7,558	2,214	397	1,454	410	164	1,464	3,046	164	(184)	18,734
Cline Falls MGP	407720	-	7,944	-	-	-	-	-	-	-	-	-	-	7,944
Geneva Rock BLDG - Hunter Plant	407842	-	-	-	-	-	-	-	-	-	-	-	-	-
Alluras Service Center (CA)	408030	155	103	-	-	-	52	-	-	-	-	-	-	309
Pendleton Service Center (OR)	408031	103	-	-	-	-	-	-	-	-	-	103	-	206
Sunnyside Service Center (WA)	408032	-	-	-	-	-	-	-	-	-	-	-	-	-
Freeport Substation	408303	-	-	-	-	-	-	-	18,295	2,023	337	-	79,881	100,536
Bors Property	408380	-	-	-	-	-	-	-	-	-	-	-	-	-
Carbon Ash Spill (UT)	408383	-	-	-	-	-	-	-	-	-	-	-	315,021	315,021
Total		248,327	190,455	539,222	147,111	583,043	463,550	205,562	245,850	313,875	327,132	220,933	1,476,336	4,961,396

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

Ref 8.2.1

PacifiCorp
 Washington Results of Operations - December 2016
 Environmental Remediation
 Adjustment to Taxes

Account	Secondary	Description	Unadjusted Dec-16	Book Amortization	Adjusted Amount	Incremental Adjustment	WCA Factor	
4099300	415300	Hazardous Waste Clean-up Costs	4,489,389		-	(4,489,389)	SO	Ref. 8.2
4098300	415301	Environmental Costs WA	49,913		-	(49,913)	WA	Ref. 8.2
4098300	605301	Environmental Regulated	3,211,981		-	(3,211,981)	SO	Ref. 8.2
			<u>1,227,495</u>		<u>-</u>	<u>(1,227,495)</u>		
41010	415300	Hazardous Waste Clean-up Costs	1,703,768		-	(1,703,768)	SO	NOTE 1
41110	415301	Environmental Costs WA	(18,942)		-	18,942	WA	Ref. 8.2
41110	605301	Environmental Regulated	(1,218,979)		-	1,218,979	SO	NOTE 1
			<u>465,847</u>		<u>-</u>	<u>(465,847)</u>		
<u>AMA Balances:</u>								
283	287634	DTL 415.300 Environmental Clean-up Accru	(17,672,161)		-	17,672,161	SO	NOTE 1
283	287591	DTL 415.301 Environmental Clean-up Accrl	617,242		-	(617,242)	WA	Ref. 8.2
190	287240	DTA 605.301 Environmental Regulated	8,763,745		-	(8,763,745)	SO	NOTE 1

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

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON</u> <u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Rate Base:							
Customer Advances	252	RES	(63,865)	CA	Situs	-	8.3.1
Customer Advances	252	RES	(1,066,809)	OR	Situs	-	8.3.1
Customer Advances	252	RES	(276,126)	WA	Situs	(276,126)	8.3.1
Customer Advances	252	RES	(229,174)	ID	Situs	-	8.3.1
Customer Advances	252	RES	(6,100,329)	UT	Situs	-	8.3.1
Customer Advances	252	RES	(590,930)	WY-ALL	Situs	-	8.3.1
Customer Advances	252	RES	(5,264,586)	SG	8.211%	(432,257)	8.3.1
Customer Advances	252	RES	(11,772)	CAGW	22.742%	(2,677)	8.3.1
Customer Advances	252	RES	13,603,592	CAGE	0.000%	-	8.3.1
			<u>-</u>			<u>(711,060)</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 - December 2016
 Customer Advances for Construction

AMA Basis:

Account	AMA Booked Allocation	Correct Allocation	Adjustment	Ref.
252CA	(209,284)	(273,149)	(63,865)	Page 8.3
252OR	(413,538)	(1,480,347)	(1,066,809)	Page 8.3
252WA	-	(276,126)	(276,126)	Page 8.3
252IDU	(813)	(229,986)	(229,174)	Page 8.3
252UT	154,121	(5,946,208)	(6,100,329)	Page 8.3
252WYP	277,875	(313,055)	(590,930)	Page 8.3
252WYU	-	-	-	Page 8.3
252SG	322,409	(4,942,177)	(5,264,586)	Page 8.3
252CAGW	11,772	-	(11,772)	Page 8.3
252CAGE	(34,473,817)	(20,870,225)	13,603,592	Page 8.3
Total	(34,331,274)	(34,331,274)	-	

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Rate Base:							
Steam Production	312	PRO	13,356,757	JBG	22.662%	3,026,947	8.4.1
Hydro Production	332	PRO	11,009,727	CAGW	22.742%	2,503,820	8.4.1
Transmission	355	PRO	111,858,446	CAGW	22.742%	25,438,723	8.4.1
Distribution - Washington	364	PRO	8,251,270	WA	Situs	8,251,270	8.4.1
Intangible Plant	303	PRO	13,501,257	SO	6.816%	920,267	8.4.1
			<u>157,977,457</u>			<u>40,141,026</u>	
Adjustment to Tax:							
Schedule M Additions	SCHMAT	PRO	372,266	JBG	22.662%	84,364	8.4.3
Schedule M Additions	SCHMAT	PRO	2,298,791	CAGW	22.742%	522,789	8.4.3
Schedule M Additions	SCHMAT	PRO	229,170	WA	Situs	229,170	8.4.3
Schedule M Additions	SCHMAT	PRO	570,844	SO	6.816%	38,910	8.4.3
			<u>3,471,071</u>			<u>875,232</u>	
Schedule M Deductions	SCHMDT	PRO	6,928,818	JBG	22.662%	1,570,229	8.4.3
Schedule M Deductions	SCHMDT	PRO	62,467,219	CAGW	22.742%	14,206,225	8.4.3
Schedule M Deductions	SCHMDT	PRO	4,280,346	WA	Situs	4,280,346	8.4.3
Schedule M Deductions	SCHMDT	PRO	8,845,523	SO	6.816%	602,925	8.4.3
			<u>82,521,906</u>			<u>20,659,725</u>	
Deferred Tax Expense	41010	PRO	2,488,278	JBG	22.662%	563,901	8.4.3
Deferred Tax Expense	41010	PRO	22,834,517	CAGW	22.742%	5,193,000	8.4.3
Deferred Tax Expense	41010	PRO	1,537,462	WA	Situs	1,537,462	8.4.3
Deferred Tax Expense	41010	PRO	3,140,322	SO	6.816%	214,049	8.4.3
			<u>30,000,579</u>			<u>7,508,412</u>	
Accum Def Inc Tax Bal	282	PRO	(2,488,278)	JBG	22.662%	(563,901)	8.4.3
Accum Def Inc Tax Bal	282	PRO	(22,834,517)	CAGW	22.742%	(5,193,000)	8.4.3
Accum Def Inc Tax Bal	282	PRO	(1,537,462)	WA	Situs	(1,537,462)	8.4.3
Accum Def Inc Tax Bal	282	PRO	(3,140,322)	SO	6.816%	(214,049)	8.4.3
			<u>(30,000,579)</u>			<u>(7,508,412)</u>	

Description of Adjustment

This adjustment places into rate base the major plant additions greater than \$2 million each for the 12 months ending December 2017. The associated depreciation expense and accumulated reserve impacts are accounted for in adjustment 6.1 and 6.2.

PacifiCorp
 Results of Operations - December 2016
 Major Plant Addition Summary

Description	Factor	Jan17 to Dec17 Plant Additions	Ref.
Steam Production Plant:			
Various	JBG	13,356,757	
Total Steam Plant		13,356,757	8.4.2
Hydro Production Plant:			
Various	CAGW	11,009,727	
Total Hydro Plant		11,009,727	8.4.2
Other Production Plant:			
Various	CAGW	-	
Total Other Plant		-	8.4.2
Transmission Plant:			
Various	CAGW	111,858,446	
Total Transmission Plant		111,858,446	8.4.2
Distribution Plant:			
Washington	WA	8,251,270	
Total Distribution Plant		8,251,270	8.4.2
General Plant:			
Washington	WA	-	
General	SO	-	
General	CN	-	
General	CAGW	-	
Total General Plant		-	8.4.2
Intangible Plant:			
General	SO	13,501,257	
General	CN	-	
General	CAGW	-	
Total Intangible Plant		13,501,257	8.4.2
Total Electric Plant in Service		157,977,457	

PacifiCorp
 Results of Operations - December 2016
 Major Plant Addition Detail - 12 ME December 2017

Project Description	Account	Factor	In-Service Date	Jan 17 - Dec 17 Plant Additions
Steam Production				
Jim Bridger U2 Replace Finishing Superheater 17	312	JBG	Jun-17	10,396,606
Jim Bridger U2 APH Baskets 17	312	JBG	Jun-17	2,960,151
Steam Production Total				13,356,757
Hydro Production				
ILR 10.2 Swift Land Fund 2017	332	CAGW	Nov-17	3,797,130
Oneida 3 Rotor Replacement	332	CAGW	Feb-17	3,231,305
ILR 4.4.3 Release Ponds	332	CAGW	Dec-17	3,981,292
Hydro Production Total				11,009,727
Other Production				
None	343	CAGW		-
Other Production Total				-
Transmission				
Lassen Sub-New 69x115 kV sub to replace Mt Shasta Sub(Net 12.5 MVA)	355	CAGW	Dec-17	1,579,469
Hazelwood & Fry: Relay Replacement	355	CAGW	Feb-17	3,049,333
Snow Goose 500-230kV substation	355	CAGW	Nov-17	46,544,763
Troutdale Sub Construct 230kV Yard & complete 115kV ring bus	355	CAGW	Apr-17	10,653,402
Union Gap - Add 230 - 115kV Capacity	355	CAGW	May-17	19,485,250
Wallula-McNary 230kV Line	355	CAGW	Nov-17	30,546,229
Transmission Total				111,858,446
Distribution				
Borton Fruit Load Req - Voelker Feeder Ph 2	364	WA	May-17	2,720,258
Gromore Substation - Construct new sub to offload Wiley and Orchard	364	WA	May-17	5,531,012
Distribution Total				8,251,270
Intangible				
Cybersecurity Framework Initiatives	303	SO	Sep-17	4,653,957
Endur Upgrade	303	SO	Feb-17	2,123,319
MV-Star Replacement Project	303	SO	Jan-17	3,696,945
Outbound Expanse Program	303	SO	Dec-17	3,027,036
IntangibleTotal				13,501,257
				157,977,457
				Ref. 8.4.1

PacifiCorp
 Results of Operations - December 2016
 Major Plant Additions Adjustment
 Tax Summary

Description	Allocation Factor	CY 2017 Plt Adds	SCHMAT Book Depreciation	SCHMDT Tax Depreciation	41010 Deferred Tax Expense	Year End 282 Accum Def Income Tax Balance
JB U2 June 2017	JBG	13,356,757	372,266	6,928,818	2,488,278	(2,488,278)
Hydro Feb 2017	CAGW	3,231,305	84,498	1,676,240	604,080	(604,080)
Hydro Nov 2017	CAGW	3,797,130	99,299	-	(37,685)	37,685
Hydro Dec 2017	CAGW	3,981,292	104,110	2,065,295	744,289	(744,289)
Total Hydro Plant		11,009,727	287,907	3,741,535	1,310,684	(1,310,684)
Transmission Feb 2017	CAGW	3,049,333	54,816	1,600,899	586,753	(586,753)
Transmission Apr 2017	CAGW	10,653,402	191,517	5,593,036	2,049,930	(2,049,930)
Transmission May 2017	CAGW	19,485,250	350,289	10,229,756	3,749,357	(3,749,357)
Transmission Nov 2017	CAGW	77,090,992	1,385,868	40,472,771	14,833,870	(14,833,870)
Transmission Dec 2017	CAGW	1,579,469	28,393	829,222	303,923	(303,923)
Total Transmission		111,858,446	2,010,884	58,725,684	21,523,833	(21,523,833)
Distribution WA May 2017	WA	8,251,270	229,170	4,280,346	1,537,462	(1,537,462)
Intangible Jan 2017	SO	3,696,945	156,310	2,464,569	876,005	(876,005)
Intangible Feb 2017	SO	2,123,319	89,774	1,415,511	503,131	(503,131)
Intangible Sep 2017 Hardware	SO	2,326,979	98,387	1,396,188	492,529	(492,529)
Intangible Sep 2017 Software	SO	2,326,979	98,387	1,551,281	551,388	(551,388)
Intangible Dec 2017	SO	3,027,036	127,986	2,017,974	717,269	(717,269)
Total Intangible		13,501,258	570,844	8,845,523	3,140,322	(3,140,322)
Total Property in service		157,977,457	3,471,071	82,521,906	30,000,579	(30,000,579)
				Ref 8.4	Ref 8.4	Ref 8.4
Total by Allocation Factor:						
JBG		13,356,757	372,266	6,928,818	2,488,278	(2,488,278)
CAGW		122,868,173	2,298,791	62,467,219	22,834,517	(22,834,517)
WA		8,251,270	229,170	4,280,346	1,537,462	(1,537,462)
SO		13,501,258	570,844	8,845,523	3,140,322	(3,140,322)
Total by Allocation Factor		157,977,457	3,471,071	82,521,906	30,000,579	(30,000,579)

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
Adjustment to Rate Base:							
Current Assets:							
Other A/R	OWC143	RES	(45,345,882)	SO	6.816%	(3,090,846)	
Accounts Payable	OWC232	RES	6,688,395	SO	6.816%	455,891	
Accounts Payable	OWC232	RES	3,359,804	CAEE	0.000%	-	
Accounts Payable	OWC232	RES	(0)	CAGE	0.000%	-	
Accounts Payable	OWC232	RES	-	OR	Situs	-	
Other Msc. Df. Crd.	OWC2533	RES	-	CAEE	0.000%	-	
Asset Retir. Oblig.	OWC230	RES	5,978,692	CAEE	0.000%	-	
ARO Reg Liability	OWC254105	RES	(19,803)	CAEE	0.000%	-	
ARO Reg Liability	OWC254105	RES	19,803	CAGE	0.000%	-	
			<u>(29,318,992)</u>			<u>(2,634,955)</u>	8.5.2
Fuel Stock:							
Fuel Stock	151	RES	(188,431,235)	CAEE	0.000%	-	
Fuel Stock	151	RES	(1,731,310)	CAEW	22.770%	(394,221)	
Fuel Stock	151	RES	(27,346,716)	JBE	22.690%	(6,205,089)	
			<u>(217,509,261)</u>			<u>(6,599,310)</u>	8.5.2
Materials & Supplies							
Materials & Supplies	154	RES	(117,985,991)	CAGE	0.000%	-	
Materials & Supplies	154	RES	(11,124,083)	WY-ALL	Situs	-	
Materials & Supplies	154	RES	(1,311,579)	WY-ALL	Situs	-	
Materials & Supplies	154	RES	(5,184,504)	JBG	22.662%	(1,174,927)	
Materials & Supplies	154	RES	(32,219,459)	OR	Situs	-	
Materials & Supplies	154	RES	(44,342,144)	UT	Situs	-	
Materials & Supplies	154	RES	(7,660,666)	CAGW	22.742%	(1,742,180)	
Materials & Supplies	154	RES	(1,319,875)	CA	Situs	-	
Materials & Supplies	154	RES	(5,045,189)	WA	Situs	(5,045,189)	
Materials & Supplies	154	RES	(5,347,548)	ID	Situs	-	
Materials & Supplies	154	RES	1,968,336	SNPD	6.501%	127,971	
Materials & Supplies	154	RES	(85,741)	SO	6.816%	(5,844)	
Materials & Supplies	154	RES	-	SNPPS	4.521%	-	
Materials & Supplies	154	RES	(0)	CAEE	0.000%	-	
Materials & Supplies	154	RES	(420,573)	SG	8.211%	(34,532)	
			<u>(230,079,017)</u>			<u>(7,874,702)</u>	8.5.2
Prepayments:							
Prepaid Insurance	165	RES	(4,942,923)	SO	6.816%	(336,917)	
Prepaid Taxes	165	RES	(4,713,622)	GPS	6.816%	(321,288)	
Prepaid Taxes	165	RES	(805,425)	SO	6.816%	(54,899)	
Prepayments - Coal	165	RES	(0)	CAEE	0.000%	-	
Prepayments - Other	165	RES	(14,918,139)	SO	6.816%	(1,016,844)	
Prepayments - Other	165	RES	(1,716,828)	SG	8.211%	(140,963)	
Prepayments - Other	165	RES	(29,333)	GPS	6.816%	(1,999)	
Prepayments - Other	165	RES	(3,314,612)	UT	Situs	-	
Prepayments - Other	165	RES	(221,044)	ID	Situs	-	
Prepayments - Other	165	RES	(2,043,861)	OR	Situs	-	
Prepayments - Other	165	RES	(144,066)	WY-ALL	Situs	-	
			<u>(32,849,852)</u>			<u>(1,872,910)</u>	

Description of Adjustment

This restating adjustment removes cash, prepayments, and other miscellaneous rate base balances from results for the 12 months ended December 2016.

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Prepayments (cont.):							
Prepayments - Other	165	RES	(1,120,856)	CAGE	0.000%	-	
Prepayments - Other	165	RES	94,752	CAEE	0.000%	-	
Prepayments - Other	165	RES	-	CAEW	22.770%	-	
Prepayments - Other	165	RES	(983,688)	CAGW	22.742%	(223,709)	
			<u>(2,009,792)</u>			<u>(223,709)</u>	8.5.2
Miscellaneous Deferred Debits:							
Miscellaneous Deferred Debits	186M	RES	(14,526,692)	SG	8.211%	(1,192,736)	
Miscellaneous Deferred Debits	186M	RES	(243,836)	SO	6.816%	(16,620)	
Miscellaneous Deferred Debits	186M	RES	(3,176,148)	CAEE	0.000%	-	
Miscellaneous Deferred Debits	186M	RES	(7,508,134)	CAGW	22.742%	(1,707,491)	
Miscellaneous Deferred Debits	186M	RES	(28,442,864)	CAGE	0.000%	-	
Miscellaneous Deferred Debits	186M	RES	13,101	JBE	22.690%	2,973	
			<u>(53,884,572)</u>			<u>(2,913,875)</u>	8.5.3
Miscellaneous Rate Base:							
Miscellaneous Rate Base	182M	RES	1,713,836	CA	Situs	-	
Miscellaneous Rate Base	182M	RES	205,123	SO	6.816%	13,981	
Miscellaneous Rate Base	182M	RES	(211,682,642)	CAEE	0.000%	-	
Miscellaneous Rate Base	182M	RES	(1,215,960)	CAGE	0.000%	-	
Miscellaneous Rate Base	182M	RES	(5,605,997)	ID	Situs	-	
Miscellaneous Rate Base	182M	RES	2,578,883	OR	Situs	-	
Miscellaneous Rate Base	182M	RES	-	SE	7.723%	-	
Miscellaneous Rate Base	182M	RES	(12,158,167)	UT	Situs	-	
Miscellaneous Rate Base	182M	RES	(13,738,241)	WY-ALL	Situs	-	
Miscellaneous Rate Base	182M	RES	1,941,152	WY-ALL	Situs	-	
Miscellaneous Rate Base	182W	RES	(0)	CA	Situs	-	
Miscellaneous Rate Base	182W	RES	(1,817,920)	ID	Situs	-	
Miscellaneous Rate Base	182W	RES	(13,462)	WY-ALL	Situs	-	
Miscellaneous Rate Base	182W	RES	(3,020,695)	CAGE	0.000%	-	
			<u>(242,814,090)</u>			<u>-</u>	8.5.3
Provo Working Capital	25318	RES	273,000	CAGE	0.000%	-	2.34
Miscellaneous Rate Base Debits:							
Injuries and Damages Provisions	2282	RES	17,250,993	SO	6.816%	1,175,855	
Pension and Benefits Provisions	2283	RES	3,044,518	SO	6.816%	207,519	
			<u>20,295,511</u>			<u>1,383,374</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 2016.

Pacificorp
Washington Results of Operations - December 2016
Miscellaneous Rate Base

Description	Account	Factor	Per Books	Ref.
			Dec2016 AMA Balance	
Current Assets:				
Other A/R	143	SO	45,345,882	
Accounts Payable	232	SO	(6,688,395)	
Accounts Payable	232	CAEE	(3,359,804)	
Accounts Payable	232	CAGE	0	
Accounts Payable	232	OR	-	
Other Msc. Df. Crd.	2533	CAEE	-	
Asset Refir. Oblig.	230	CAEE	-	
Other Deferred Credit	2533	CAGE	(5,978,692)	
ARO Reg Liability	254105	CAEE	19,803	
ARO Reg Liability	254105	CAGE	(19,803)	
Total Current Assets			29,318,992	Ref. 8.5
Materials and Supplies				
Fuel Stock	151	CAEE	188,431,235	
Fuel Stock	151	CAEW	1,731,310	
Fuel Stock	151	JBE	27,346,716	
			217,509,261	Ref. 8.5
Materials and Supplies	154	CAGE	117,985,991	
Materials and Supplies	154	WYP	11,124,083	
Materials and Supplies	154	WYU	1,311,579	
Materials and Supplies	154	JBG	5,184,504	
Materials and Supplies	154	OR	32,219,459	
Materials and Supplies	154	UT	44,342,144	
Materials and Supplies	154	CAGW	7,660,666	
Materials and Supplies	154	CA	1,319,875	
Materials and Supplies	154	WA	5,045,189	
Materials and Supplies	154	ID	5,347,548	
Materials and Supplies	154	SNPD	(1,968,336)	
Materials and Supplies	154	SO	85,741	
Materials and Supplies	154	SNPPS	-	
Materials and Supplies	154	CAEE	0	
Materials and Supplies	154	SG	420,573	
			230,079,017	Ref. 8.5
Prepayments:				
Prepaid Insurance	165	SO	4,942,923	
Prepaid Taxes	165	GPS	4,713,622	
Prepaid Taxes	165	SO	805,425	
Prepayments - Coal	165	CAEE	0	
Prepayments - Other	165	SO	14,918,139	
Prepayments - Other	165	SG	1,716,828	
Prepayments - Other	165	GPS	29,333	
Prepayments - Other	165	UT	3,314,612	
Prepayments - Other	165	ID	221,044	
Prepayments - Other	165	OR	2,043,861	
Prepayments - Other	165	WYP	144,066	
Prepayments - Other	165	CAGE	1,120,856	
Prepayments - Other	165	CAEE	(94,752)	
Prepayments - Other	165	CAEW	-	
Prepayments - Other	165	CAGW	983,688	
Total Prepayments			34,859,645	Ref. 8.5

Pacificorp
 Washington Results of Operations - December 2016
 Miscellaneous Rate Base

Description	Account	Factor	Per Books	
			Dec2016 AMA Balance	Ref.
Miscellaneous Deferred Debits:				
Miscellaneous Deferred Debits	186M	SG	14,526,692	
Miscellaneous Deferred Debits	186M	SO	243,836	
Miscellaneous Deferred Debits	186M	CAEE	3,173,268	
Miscellaneous Deferred Debits	186M	CAGW	7,508,134	
Miscellaneous Deferred Debits	186M	CAGE	28,442,864	
Miscellaneous Deferred Debits	186M	JBE	(13,101)	
Total Miscellaneous Deferred Debits			53,881,692	Ref. 8.5.1
Miscellaneous Rate Base:				
Miscellaneous Rate Base	182M	CA	(1,713,836)	
Miscellaneous Rate Base	182M	SO	(205,123)	
Miscellaneous Rate Base	182M	CAEE	211,682,642	
Miscellaneous Rate Base	182M	CAGE	1,215,960	
Miscellaneous Rate Base	182M	ID	5,605,997	
Miscellaneous Rate Base	182M	OR	(2,578,883)	
Miscellaneous Rate Base	182M	SE	-	
Miscellaneous Rate Base	182M	UT	12,158,167	
Miscellaneous Rate Base	182M	WYP	13,738,241	
Miscellaneous Rate Base	182M	WYU	(1,941,152)	
Miscellaneous Rate Base	182W	CA	0	
Miscellaneous Rate Base	182W	ID	1,817,920	
Miscellaneous Rate Base	182W	WYP	13,462	
Miscellaneous Rate Base	182W	CAGE	3,020,695	
Total Miscellaneous Rate Base			242,814,090	Ref. 8.5.1

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Depreciation	403GP	RES	(19,117)	WA	Situs	(19,117)	8.6.3
Adjustment to Tax:							
Schedule M Adjustment	SCHMDT	RES	19,117	WA	Situs	19,117	8.6.3
Adjustment to Rate Base:							
Remove Unamortized AMA Balance	312	RES	(314,791)	WA	Situs	(314,791)	8.6.3

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.

Depreciation Schedule - Colstrip #4 AFUDC

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

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

Depreciation Schedule - Colstrip #4 AFUDC

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

	Depr Rate	Depreciation	Balance	AMA Balance	Schedule M Deduction	To Page	12 Month Rolling Exp/Sch M.
Dec-21		(1,687)	(203,730)	(213,852)	(1,687)		(20,244)
Jan-22		(1,687)	(202,043)	(212,165)	(1,687)		(20,244)
Feb-22		(1,687)	(200,356)	(210,478)	(1,687)		(20,244)
Mar-22		(1,687)	(198,669)	(208,791)	(1,687)		(20,244)
Apr-22		(1,687)	(196,982)	(207,104)	(1,687)		(20,244)
May-22		(1,687)	(195,295)	(205,417)	(1,687)		(20,244)
Jun-22		(1,687)	(193,608)	(203,730)	(1,687)		(20,244)
Jul-22		(1,687)	(191,921)	(202,043)	(1,687)		(20,244)
Aug-22		(1,687)	(190,234)	(200,356)	(1,687)		(20,244)
Sep-22		(1,687)	(188,547)	(198,669)	(1,687)		(20,244)
Oct-22		(1,687)	(186,860)	(196,982)	(1,687)		(20,244)
Nov-22		(1,687)	(185,173)	(195,295)	(1,687)		(20,244)
Dec-22		(1,687)	(183,486)	(193,608)	(1,687)		(20,244)
Jan-23		(1,687)	(181,799)	(191,921)	(1,687)		(20,244)
Feb-23		(1,687)	(180,112)	(190,234)	(1,687)		(20,244)
Mar-23		(1,687)	(178,425)	(188,547)	(1,687)		(20,244)
Apr-23		(1,687)	(176,738)	(186,860)	(1,687)		(20,244)
May-23		(1,687)	(175,051)	(185,173)	(1,687)		(20,244)
Jun-23		(1,687)	(173,364)	(183,486)	(1,687)		(20,244)
Jul-23		(1,687)	(171,677)	(181,799)	(1,687)		(20,244)
Aug-23		(1,687)	(169,990)	(180,112)	(1,687)		(20,244)
Sep-23		(1,687)	(168,303)	(178,425)	(1,687)		(20,244)
Oct-23		(1,687)	(166,616)	(176,738)	(1,687)		(20,244)
Nov-23		(1,687)	(164,929)	(175,051)	(1,687)		(20,244)
Dec-23		(1,687)	(163,242)	(173,364)	(1,687)		(20,244)
Jan-24		(1,687)	(161,555)	(171,677)	(1,687)		(20,244)
Feb-24		(1,687)	(159,868)	(169,990)	(1,687)		(20,244)
Mar-24		(1,687)	(158,181)	(168,303)	(1,687)		(20,244)
Apr-24		(1,687)	(156,494)	(166,616)	(1,687)		(20,244)
May-24		(1,687)	(154,807)	(164,929)	(1,687)		(20,244)
Jun-24		(1,687)	(153,120)	(163,242)	(1,687)		(20,244)
Jul-24		(1,687)	(151,433)	(161,555)	(1,687)		(20,244)
Aug-24		(1,687)	(149,746)	(159,868)	(1,687)		(20,244)
Sep-24		(1,687)	(148,059)	(158,181)	(1,687)		(20,244)
Oct-24		(1,687)	(146,372)	(156,494)	(1,687)		(20,244)
Nov-24		(1,687)	(144,685)	(154,807)	(1,687)		(20,244)
Dec-24		(1,687)	(142,998)	(153,120)	(1,687)		(20,244)
Jan-25		(1,687)	(141,311)	(151,433)	(1,687)		(20,244)
Feb-25		(1,687)	(139,624)	(149,746)	(1,687)		(20,244)
Mar-25		(1,687)	(137,937)	(148,059)	(1,687)		(20,244)
Apr-25		(1,687)	(136,250)	(146,372)	(1,687)		(20,244)
May-25		(1,687)	(134,563)	(144,685)	(1,687)		(20,244)
Jun-25		(1,687)	(132,876)	(142,998)	(1,687)		(20,244)
Jul-25		(1,687)	(131,189)	(141,311)	(1,687)		(20,244)
Aug-25		(1,687)	(129,502)	(139,624)	(1,687)		(20,244)
Sep-25		(1,687)	(127,815)	(137,937)	(1,687)		(20,244)
Oct-25		(1,687)	(126,128)	(136,250)	(1,687)		(20,244)
Nov-25		(1,687)	(124,441)	(134,563)	(1,687)		(20,244)
Dec-25		(1,687)	(122,754)	(132,876)	(1,687)		(20,244)
Jan-26		(1,687)	(121,067)	(131,189)	(1,687)		(20,244)
Feb-26		(1,687)	(119,380)	(129,502)	(1,687)		(20,244)

Depreciation Schedule - Colstrip #4 AFUDC

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

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

Depreciation Schedule - Colstrip #4 AFUDC

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

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

NOTE:

Accelerating the Depreciation for Colstrip #4 will move the end of the depreciable life for Colstrip from 2046 to 2032 which would result in depreciation rates similar to those based on steam plant lives previously approved in Washington under the 21 (WA Docket No. UE-021271, Order dated July 31, 2003). This adjustment was approved in Final Order 12, Docket No. UE-152253. The change will begin July 1, 2016

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Rate Base:							
ARO/Reg Liab Diff - Trojan - WA Pr	254105	RES	(264,232)	WA	Situs	(264,232)	8.7.1
Adjustment to Tax:							
Schedule M Deduction	SCHMDT	RES	8,448	WA	Situs	8,448	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 2016
Trojan Removal Adjustment
Adjustment Summary

SAP Account	FERC Account	Description	Factor	Total Per Books Rate Base (AMA)	Adjustment	To Page
288906	254105	ARO/Reg Liab Diff - Trojan - WA Portion	WA	264,232	(264,232)	8.7

<u>Year</u>	<u>FERC</u>	<u>Account</u>	<u>Description</u>	<u>WCA Factor</u>	<u>Year End Balance</u>	
Dec-16	4098300	605100	Trojan Decommissioning Costs	NUTIL	(131,950)	
Dec-16	4099300	605103	ARO/Reg Diff - Trojan - WA	WA	(8,448)	Ref 8.7
Dec-16	4111000	605100	Trojan Decommissioning Costs	NUTIL	50,076	
Dec-16	4101000	605103	ARO/Reg Diff - Trojan - WA	WA	(3,206)	Note

<u>Year</u>	<u>FERC</u>	<u>Account</u>	<u>Description</u>	<u>WCA Factor</u>	<u>AMA Balance</u>	
Dec-16	1901000	287441	DTA 605.100 Trojan Decom Cost - Regulatory	TROJD	2,086,433	Note
Dec-16	1901000	287225	DTA 605.103 ARO/Reg Diff - Trojan - WA	WA	(100,279)	Note

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

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense							
WA Customer Service Deposit Inter	4311	RES	15,679	WA	Situs	15,679	8.8.1
Adjustment to Rate Base							
WA Customer Service Deposits	235	RES	(3,106,068)	WA	Situs	(3,106,068)	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 2016
 Customer Service Deposits
 State of Washington

Customer Service Deposits - Interest Expense

GL 585100

<u>Month</u>	<u>Amount</u>	
Jan-16	6,280	
Feb-16	321	
Mar-16	319	
Apr-16	812	
May-16	843	
Jun-16	546	
Jul-16	1,150	
Aug-16	842	
Sep-16	934	
Oct-16	1,203	
Nov-16	1,292	
Dec-16	1,136	
Interest Expense	15,679	Ref. 8.8

Customer Service Deposits - Balances

GL Accounts 230140, 115050

<u>Month</u>	<u>Balance</u>	
Dec-15	3,162,245	
Jan-16	3,163,636	
Feb-16	3,137,246	
Mar-16	3,120,273	
Apr-16	3,114,756	
May-16	3,089,613	
Jun-16	3,095,983	
Jul-16	3,099,207	
Aug-16	3,104,457	
Sep-16	3,092,667	
Oct-16	3,068,149	
Nov-16	3,065,143	
Dec-16	3,081,130	
AMA Balance	3,106,068	Ref. 8.8

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON</u> <u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Rate Base:							
Add Back Assets Exchanged to Idaho Power							
	352	RES	7,213	CAGE	0.000%	-	
	353	RES	7,625,294	CAGE	0.000%	-	
	355	RES	1,217,320	CAGE	0.000%	-	
	356	RES	1,457,038	CAGE	0.000%	-	
	352	RES	91,008	CAGW	22.742%	20,697	
	353	RES	6,067,277	CAGW	22.742%	1,379,813	
	397	RES	42,594	CAGW	22.742%	9,687	
	398	RES	219	CAGW	22.742%	50	
	354	RES	1,388,562	CAGE	0.000%	-	
	362	RES	12,030	ID	Situs	-	
	397	RES	80,122	CAGE	0.000%	-	
	353	RES	366,555	JBG	22.662%	83,070	
	397	RES	41,363	JBG	22.662%	9,374	
	354	RES	7,603,314	JBG	22.662%	1,723,085	
	355	RES	283,511	JBG	22.662%	64,250	
	356	RES	5,480,989	JBG	22.662%	1,242,118	
	356	RES	15,775,462	CAGW	22.742%	3,587,638	
	354	RES	22,236,628	CAGW	22.742%	5,057,029	
	355	RES	3,932,955	CAGW	22.742%	894,428	
			<u>73,709,455</u>			<u>14,071,239</u>	8.9.1
Add Back Reserves on Assets Exchanged							
	108TP	RES	(2,859,273)	CAGE	0.000%	-	
	108TP	RES	(21,557,214)	CAGW	22.742%	(4,902,518)	
	108GP	RES	(37,783)	CAGW	22.742%	(8,593)	
	108GP	RES	(96,240)	CAGE	0.000%	-	
	108TP	RES	(7,309,359)	JBG	22.662%	(1,656,468)	
	108GP	RES	(46,428)	JBG	22.662%	(10,522)	
	108362	RES	(4,114)	ID	Situs	-	
			<u>(31,910,412)</u>			<u>(6,578,100)</u>	8.9.1
Net Balance Transferred to Idaho Power			<u>41,799,043</u>			<u>7,493,138</u>	

Description of Adjustment

Consistent with Order 12 in Docket No. UE-152253, this adjustment reverses the impact of the Idaho Asset Exchange transaction from Washington's rate base by adding back the approximated Dec-16 end-of-period net book value of assets exchanged to Idaho Power in the transaction. Assets received from Idaho Power in the transaction are excluded from Washington's unadjusted rate base.

PacifiCorp
Washington Results of Operations - December 2016
Idaho Power Asset Exchange
Summary of Assets Exchanged to Idaho Power Company

Location Description	FERC Account	WCA Factor	Gross EPIS Dec-16	Accum. Depr. Dec-16
Antelope Substation	352	CAGE	5,946	(3,153)
	353	CAGE	580,441	(216,039)
Antelope-Scoville 138 kV Line	355	CAGE	182	111
	356	CAGE	12,355	(888)
Big Grassy (Sandune) 161/69 kV Sub	353	CAGE	1,224,428	(250,813)
Bridger-Goshen Loop-Threemile Knoll 345kV	354	CAGE	176,470	(22,012)
	356	CAGE	204,311	(26,874)
Burns Reactive Station 500kV	352	CAGW	8,832	(3,692)
	353	CAGW	3,465,548	(1,167,368)
	397	CAGW	1,408	(1,642)
	398	CAGW	219	(741)
Goshen - Antelope 161 kV Line	355	CAGE	667,466	(104,418)
	356	CAGE	117,169	(43,304)
Goshen - Kinport 345 kV Line	354	CAGE	230,876	(137,833)
	356	CAGE	284,083	(143,244)
Goshen Substation and Maint Shop	352	CAGE	1,178	(556)
	353	CAGE	1,973,161	(396,822)
	362	IDU	12,030	(4,114)
	397	CAGE	8,184	(13,266)
Goshen-Anaconda 161 kV Line (Leased)	355	CAGE	437,135	(62,241)
	356	CAGE	51,223	(7,100)
Hemingway Substation(Joint Owned)	352	CAGW	81,644	(6,629)
	353	CAGW	1,892,039	(186,183)
	397	CAGW	40,695	(34,093)
Hurricane 230 & 69kV Sub	353	CAGW	75,447	(29,697)
Jefferson 161/69 kV Substation	353	CAGE	339,061	(134,494)
Jim Bridger Substation, 230 kV Non-Shared	353	JBG	366,555	(56,100)
	397	JBG	41,363	(46,428)
Jim Bridger-Populus #1 345kV ID	354	JBG	1,553,031	(770,730)
	355	JBG	1,150	(94)
	356	JBG	947,868	(527,057)
Jim Bridger-Populus #1 345kV WY	354	JBG	2,289,356	(1,318,215)
	355	JBG	145,861	(24,252)
	356	JBG	1,711,938	(983,689)
Jim Bridger-Populus #2 345kV ID	354	JBG	1,642,325	(824,761)
	356	JBG	1,099,549	(579,153)
Jim Bridger-Populus #2 345kV WY	354	JBG	2,118,603	(1,227,216)
	355	JBG	136,500	(10,045)
	356	JBG	1,721,634	(988,047)
Mid-Point-Malin 500 kV	354	CAGW	7,304,137	(3,608,218)
	356	CAGW	4,517,297	(2,249,526)
Mid-Point-Malin 500kV Ln80	354	CAGW	13,454,351	(6,759,080)
	355	CAGW	173,196	(59,131)
	356	CAGW	8,807,410	(4,423,037)
Populus Substation(Non-Shared)	353	CAGE	1,220,971	(120,012)
Populus-Borah #1 Id 345kV	354	CAGW	762,381	(430,960)
	355	CAGW	23,808	(1,951)
	356	CAGW	627,463	(360,252)
Populus-Kinport Id 345kV	354	CAGE	981,216	(501,924)
	355	CAGE	39,108	(3,205)
	356	CAGE	765,197	(381,280)
Summer Lake Switchyard (BPA) 500kV	353	CAGW	106,332	(25,296)
	397	CAGW	491	(1,307)
Threemile Knoll Substation	353	CAGE	2,287,233	(275,992)
	397	CAGE	71,937	(82,973)
Walla Walla 230kV Substation	352	CAGW	532	(303)
	353	CAGW	527,911	(190,403)
Walla Walla-Hells Canyon 230kV	355	CAGW	201,277	(94,145)
	356	CAGW	95,323	(54,872)
Walla Walla-Hells Cyn 230kV	354	CAGW	715,758	(102,198)
	355	CAGW	3,534,674	(987,351)
	356	CAGW	1,727,969	(816,923)
Wheelon - American Falls 138 kV Line - Idaho	352	CAGE	89	(60)
	355	CAGE	73,429	(20,100)
	356	CAGE	22,701	(7,019)
Grand Total			73,709,455	(31,910,412)

Ref 8.9

Ref 8.9

ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
Adjustment to Rate Base:						
303	RES	17,492	CA	Situs	-	8.10.7 - 8.10.13
303	RES	(121,258)	CAEE	0.000%	-	8.10.7 - 8.10.13
303	RES	2,131,555	CAGE	0.000%	-	8.10.7 - 8.10.13
303	RES	(63,556)	CAGW	22.742%	(14,454)	8.10.7 - 8.10.13
303	RES	5,178,864	CN	7.133%	369,391	8.10.7 - 8.10.13
303	RES	92,073	ID	Situs	-	8.10.7 - 8.10.13
303	RES	610	JBG	22.662%	138	8.10.7 - 8.10.13
303	RES	108,702	OR	Situs	-	8.10.7 - 8.10.13
303	RES	11,448	SG	8.211%	940	8.10.7 - 8.10.13
303	RES	(5,350,192)	SO	6.816%	(364,677)	8.10.7 - 8.10.13
303	RES	269,843	UT	Situs	-	8.10.7 - 8.10.13
303	RES	192,411	WA	Situs	192,411	8.10.7 - 8.10.13
303	RES	(85,667)	WY-ALL	Situs	-	8.10.7 - 8.10.13
310	RES	(792,823)	CAGE	0.000%	-	8.10.7 - 8.10.13
310	RES	(3,400)	JBG	22.662%	(770)	8.10.7 - 8.10.13
311	RES	(2,071,769)	CAGE	0.000%	-	8.10.7 - 8.10.13
311	RES	(38,478)	CAGW	22.742%	(8,751)	8.10.7 - 8.10.13
311	RES	293,368	JBG	22.662%	66,484	8.10.7 - 8.10.13
312	RES	(4,248,659)	CAGE	0.000%	-	8.10.7 - 8.10.13
312	RES	1,268,187	CAGW	22.742%	288,410	8.10.7 - 8.10.13
312	RES	107,956,304	JBG	22.662%	24,465,372	8.10.7 - 8.10.13
314	RES	(2,443,343)	CAGE	0.000%	-	8.10.7 - 8.10.13
314	RES	458,322	CAGW	22.742%	104,231	8.10.7 - 8.10.13
314	RES	1,550,137	JBG	22.662%	351,296	8.10.7 - 8.10.13
315	RES	27,743	CAGE	0.000%	-	8.10.7 - 8.10.13
315	RES	64,537	CAGW	22.742%	14,677	8.10.7 - 8.10.13
315	RES	83,964	JBG	22.662%	19,028	8.10.7 - 8.10.13
316	RES	(127,020)	CAGE	0.000%	-	8.10.7 - 8.10.13
316	RES	22,500	CAGW	22.742%	5,117	8.10.7 - 8.10.13
316	RES	(11,074)	JBG	22.662%	(2,510)	8.10.7 - 8.10.13
330	RES	454,785	CAGE	0.000%	-	8.10.7 - 8.10.13
330	RES	(85,706)	CAGW	22.742%	(19,491)	8.10.7 - 8.10.13
331	RES	1,108	CAGE	0.000%	-	8.10.7 - 8.10.13
331	RES	2,246,218	CAGW	22.742%	510,832	8.10.7 - 8.10.13
332	RES	117,846	CAGE	0.000%	-	8.10.7 - 8.10.13
332	RES	3,953,107	CAGW	22.742%	899,011	8.10.7 - 8.10.13
333	RES	19,015	CAGE	0.000%	-	8.10.7 - 8.10.13
333	RES	297,004	CAGW	22.742%	67,544	8.10.7 - 8.10.13
334	RES	139,210	CAGE	0.000%	-	8.10.7 - 8.10.13
334	RES	491,492	CAGW	22.742%	111,775	8.10.7 - 8.10.13
336	RES	327,286	CAGW	22.742%	74,431	8.10.7 - 8.10.13
340	RES	498,868	CAGE	0.000%	-	8.10.7 - 8.10.13
340	RES	805,171	CAGW	22.742%	183,111	8.10.7 - 8.10.13
		<u>113,636,225</u>			<u>27,313,546</u>	

Description of Adjustment

This adjustment walks forward December 2016 Average-of-Monthly-Average electric plant in-service balances to End-of-Period levels as of December 31, 2016.

Adjustment to Rate Base:		ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
		341	RES	5,747	CAGE	0.000%	-	8.10.7 - 8.10.13
		341	RES	15,102	CAGW	22.742%	3,435	8.10.7 - 8.10.13
		342	RES	270,334	CAGE	0.000%	-	8.10.7 - 8.10.13
		343	RES	(6,288,438)	CAGE	0.000%	-	8.10.7 - 8.10.13
		343	RES	(1,340,135)	CAGW	22.742%	(304,772)	8.10.7 - 8.10.13
		344	RES	266,328	CAGE	0.000%	-	8.10.7 - 8.10.13
		344	RES	176,275	CAGW	22.742%	40,088	8.10.7 - 8.10.13
		345	RES	624,216	CAGE	0.000%	-	8.10.7 - 8.10.13
		345	RES	335,445	CAGW	22.742%	76,287	8.10.7 - 8.10.13
		346	RES	(23,516)	CAGE	0.000%	-	8.10.7 - 8.10.13
		350	RES	3,069,432	CAGE	0.000%	-	8.10.7 - 8.10.13
		350	RES	50,112	CAGW	22.742%	11,396	8.10.7 - 8.10.13
		352	RES	1,571,514	CAGE	0.000%	-	8.10.7 - 8.10.13
		352	RES	272,880	CAGW	22.742%	62,058	8.10.7 - 8.10.13
		352	RES	202,319	JBG	22.662%	45,850	8.10.7 - 8.10.13
		353	RES	13,765,734	CAGE	0.000%	-	8.10.7 - 8.10.13
		353	RES	(716,713)	CAGW	22.742%	(162,994)	8.10.7 - 8.10.13
		353	RES	3,280,806	JBG	22.662%	743,506	8.10.7 - 8.10.13
		354	RES	1,711,723	CAGE	0.000%	-	8.10.7 - 8.10.13
		354	RES	(20,414,160)	CAGW	22.742%	(4,642,565)	8.10.7 - 8.10.13
		354	RES	(7,281,142)	JBG	22.662%	(1,650,074)	8.10.7 - 8.10.13
		355	RES	9,188,645	CAGE	0.000%	-	8.10.7 - 8.10.13
		355	RES	545,538	CAGW	22.742%	124,066	8.10.7 - 8.10.13
		355	RES	(272,864)	JBG	22.662%	(61,837)	8.10.7 - 8.10.13
		355	RES	19,179	SG	8.211%	1,575	8.10.7 - 8.10.13
		356	RES	9,165,318	CAGE	0.000%	-	8.10.7 - 8.10.13
		356	RES	(12,722,324)	CAGW	22.742%	(2,893,297)	8.10.7 - 8.10.13
		356	RES	(5,233,988)	JBG	22.662%	(1,186,142)	8.10.7 - 8.10.13
		356	RES	3,571	SG	8.211%	293	8.10.7 - 8.10.13
		357	RES	(165)	CAGW	22.742%	(38)	8.10.7 - 8.10.13
		360	RES	15	CA	Situs	-	8.10.7 - 8.10.13
		360	RES	62,730	ID	Situs	-	8.10.7 - 8.10.13
		360	RES	49,969	OR	Situs	-	8.10.7 - 8.10.13
		360	RES	(145,741)	UT	Situs	-	8.10.7 - 8.10.13
		360	RES	44,917	WA	Situs	44,917	8.10.7 - 8.10.13
		360	RES	279,874	WY-ALL	Situs	-	8.10.7 - 8.10.13
		361	RES	9,132	CA	Situs	-	8.10.7 - 8.10.13
		361	RES	156	ID	Situs	-	8.10.7 - 8.10.13
		361	RES	247,663	OR	Situs	-	8.10.7 - 8.10.13
		361	RES	(30,200)	UT	Situs	-	8.10.7 - 8.10.13
		361	RES	6,969	WA	Situs	6,969	8.10.7 - 8.10.13
		361	RES	16,291	WY-ALL	Situs	-	8.10.7 - 8.10.13
		361	RES	764,328	WY-ALL	Situs	-	8.10.7 - 8.10.13
		362	RES	197,077	CA	Situs	-	8.10.7 - 8.10.13
		362	RES	293,640	ID	Situs	-	8.10.7 - 8.10.13
		362	RES	1,635,909	OR	Situs	-	8.10.7 - 8.10.13
				<u>(6,320,497)</u>			<u>(9,741,279)</u>	

Description of Adjustment

This adjustment walks forward December 2016 Average-of-Monthly-Average electric plant in-service balances to End-of-Period levels as of December 31, 2016.

Adjustment to Rate Base:		ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
362	RES	(1,042,879)	UT	Situs	-	8.10.7 - 8.10.13		
362	RES	27,717	WA	Situs	27,717	8.10.7 - 8.10.13		
362	RES	(56,773)	WY-ALL	Situs	-	8.10.7 - 8.10.13		
362	RES	3,149,102	WY-ALL	Situs	-	8.10.7 - 8.10.13		
364	RES	596,565	CA	Situs	-	8.10.7 - 8.10.13		
364	RES	1,972,347	ID	Situs	-	8.10.7 - 8.10.13		
364	RES	4,422,352	OR	Situs	-	8.10.7 - 8.10.13		
364	RES	4,244,879	UT	Situs	-	8.10.7 - 8.10.13		
364	RES	1,894,020	WA	Situs	1,894,020	8.10.7 - 8.10.13		
364	RES	2,621,988	WY-ALL	Situs	-	8.10.7 - 8.10.13		
364	RES	108,901	WY-ALL	Situs	-	8.10.7 - 8.10.13		
365	RES	96,591	CA	Situs	-	8.10.7 - 8.10.13		
365	RES	204,830	ID	Situs	-	8.10.7 - 8.10.13		
365	RES	2,768,775	OR	Situs	-	8.10.7 - 8.10.13		
365	RES	1,790,521	UT	Situs	-	8.10.7 - 8.10.13		
365	RES	1,733,455	WA	Situs	1,733,455	8.10.7 - 8.10.13		
365	RES	886,310	WY-ALL	Situs	-	8.10.7 - 8.10.13		
365	RES	11,872	WY-ALL	Situs	-	8.10.7 - 8.10.13		
366	RES	169,249	CA	Situs	-	8.10.7 - 8.10.13		
366	RES	171,487	ID	Situs	-	8.10.7 - 8.10.13		
366	RES	795,524	OR	Situs	-	8.10.7 - 8.10.13		
366	RES	3,154,274	UT	Situs	-	8.10.7 - 8.10.13		
366	RES	198,995	WA	Situs	198,995	8.10.7 - 8.10.13		
366	RES	609,555	WY-ALL	Situs	-	8.10.7 - 8.10.13		
366	RES	86,160	WY-ALL	Situs	-	8.10.7 - 8.10.13		
367	RES	279,753	CA	Situs	-	8.10.7 - 8.10.13		
367	RES	190,278	ID	Situs	-	8.10.7 - 8.10.13		
367	RES	1,964,263	OR	Situs	-	8.10.7 - 8.10.13		
367	RES	7,335,657	UT	Situs	-	8.10.7 - 8.10.13		
367	RES	858,735	WA	Situs	858,735	8.10.7 - 8.10.13		
367	RES	733,050	WY-ALL	Situs	-	8.10.7 - 8.10.13		
367	RES	130,631	WY-ALL	Situs	-	8.10.7 - 8.10.13		
368	RES	410,959	CA	Situs	-	8.10.7 - 8.10.13		
368	RES	897,271	ID	Situs	-	8.10.7 - 8.10.13		
368	RES	5,653,868	OR	Situs	-	8.10.7 - 8.10.13		
368	RES	9,392,200	UT	Situs	-	8.10.7 - 8.10.13		
368	RES	1,401,818	WA	Situs	1,401,818	8.10.7 - 8.10.13		
368	RES	1,716,494	WY-ALL	Situs	-	8.10.7 - 8.10.13		
368	RES	64,422	WY-ALL	Situs	-	8.10.7 - 8.10.13		
369	RES	293,873	CA	Situs	-	8.10.7 - 8.10.13		
369	RES	992,332	ID	Situs	-	8.10.7 - 8.10.13		
369	RES	5,603,641	OR	Situs	-	8.10.7 - 8.10.13		
369	RES	8,336,317	UT	Situs	-	8.10.7 - 8.10.13		
				<u>76,871,378</u>		<u>6,114,739</u>		

Description of Adjustment

This adjustment walks forward December 2016 Average-of-Monthly-Average electric plant in-service balances to End-of-Period levels as of December 31, 2016.

Adjustment to Rate Base:		ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
		369	RES	1,223,522	WA	Situs	1,223,522	8.10.7 - 8.10.13
		369	RES	862,160	WY-ALL	Situs	-	8.10.7 - 8.10.13
		369	RES	342,227	WY-ALL	Situs	-	8.10.7 - 8.10.13
		370	RES	8,734	CA	Situs	-	8.10.7 - 8.10.13
		370	RES	509,542	ID	Situs	-	8.10.7 - 8.10.13
		370	RES	983,983	OR	Situs	-	8.10.7 - 8.10.13
		370	RES	2,028,311	UT	Situs	-	8.10.7 - 8.10.13
		370	RES	231,569	WA	Situs	231,569	8.10.7 - 8.10.13
		370	RES	115,323	WY-ALL	Situs	-	8.10.7 - 8.10.13
		370	RES	20,338	WY-ALL	Situs	-	8.10.7 - 8.10.13
		371	RES	1,625	CA	Situs	-	8.10.7 - 8.10.13
		371	RES	5,742	OR	Situs	-	8.10.7 - 8.10.13
		371	RES	(14,294)	UT	Situs	-	8.10.7 - 8.10.13
		371	RES	(1,252)	WA	Situs	(1,252)	8.10.7 - 8.10.13
		371	RES	(827)	WY-ALL	Situs	-	8.10.7 - 8.10.13
		373	RES	13,636	CA	Situs	-	8.10.7 - 8.10.13
		373	RES	15,263	ID	Situs	-	8.10.7 - 8.10.13
		373	RES	101,596	OR	Situs	-	8.10.7 - 8.10.13
		373	RES	156,347	UT	Situs	-	8.10.7 - 8.10.13
		373	RES	79,065	WA	Situs	79,065	8.10.7 - 8.10.13
		373	RES	43,278	WY-ALL	Situs	-	8.10.7 - 8.10.13
		373	RES	10,709	WY-ALL	Situs	-	8.10.7 - 8.10.13
		389	RES	(67,569)	UT	Situs	-	8.10.7 - 8.10.13
		390	RES	5,824	CA	Situs	-	8.10.7 - 8.10.13
		390	RES	2,765	CAEE	0.000%	-	8.10.7 - 8.10.13
		390	RES	695	CAGE	0.000%	-	8.10.7 - 8.10.13
		390	RES	27,077	CAGW	22.742%	6,158	8.10.7 - 8.10.13
		390	RES	46,668	CN	7.133%	3,329	8.10.7 - 8.10.13
		390	RES	111,580	ID	Situs	-	8.10.7 - 8.10.13
		390	RES	3,104	JBG	22.662%	703	8.10.7 - 8.10.13
		390	RES	1,499,141	OR	Situs	-	8.10.7 - 8.10.13
		390	RES	102,617	SO	6.816%	6,995	8.10.7 - 8.10.13
		390	RES	(192,084)	UT	Situs	-	8.10.7 - 8.10.13
		390	RES	48,459	WA	Situs	48,459	8.10.7 - 8.10.13
		390	RES	203,824	WY-ALL	Situs	-	8.10.7 - 8.10.13
		390	RES	133,215	WY-ALL	Situs	-	8.10.7 - 8.10.13
		391	RES	(1,676)	CA	Situs	-	8.10.7 - 8.10.13
		391	RES	(14,998)	CAEE	0.000%	-	8.10.7 - 8.10.13
		391	RES	(47,843)	CAGE	0.000%	-	8.10.7 - 8.10.13
		391	RES	4,803	CAGW	22.742%	1,092	8.10.7 - 8.10.13
		391	RES	(503,673)	CN	7.133%	(35,925)	8.10.7 - 8.10.13
		391	RES	(64,306)	ID	Situs	-	8.10.7 - 8.10.13
		391	RES	(847)	JBE	22.690%	(192)	8.10.7 - 8.10.13
		391	RES	(7,290)	JBG	22.662%	(1,652)	8.10.7 - 8.10.13
				<u>8,026,083</u>			<u>1,561,871</u>	

Description of Adjustment

This adjustment walks forward December 2016 Average-of-Monthly-Average electric plant in-service balances to End-of-Period levels as of December 31, 2016.

Adjustment to Rate Base:		ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
391	RES	94,029	OR	Situs	-	8.10.7 - 8.10.13		
391	RES	(2,412,970)	SO	6.816%	(164,472)	8.10.7 - 8.10.13		
391	RES	(97,956)	UT	Situs	-	8.10.7 - 8.10.13		
391	RES	(102,119)	WA	Situs	(102,119)	8.10.7 - 8.10.13		
391	RES	(338,208)	WY-ALL	Situs	-	8.10.7 - 8.10.13		
391	RES	(21,435)	WY-ALL	Situs	-	8.10.7 - 8.10.13		
392	RES	(73,676)	CA	Situs	-	8.10.7 - 8.10.13		
392	RES	(191,248)	CAEE	0.000%	-	8.10.7 - 8.10.13		
392	RES	305,655	CAGE	0.000%	-	8.10.7 - 8.10.13		
392	RES	62,588	CAGW	22.742%	14,234	8.10.7 - 8.10.13		
392	RES	(46,589)	ID	Situs	-	8.10.7 - 8.10.13		
392	RES	118,182	JBG	22.662%	26,783	8.10.7 - 8.10.13		
392	RES	(93,892)	OR	Situs	-	8.10.7 - 8.10.13		
392	RES	(355,227)	SO	6.816%	(24,213)	8.10.7 - 8.10.13		
392	RES	132,580	UT	Situs	-	8.10.7 - 8.10.13		
392	RES	(20,781)	WA	Situs	(20,781)	8.10.7 - 8.10.13		
392	RES	(5,513)	WY-ALL	Situs	-	8.10.7 - 8.10.13		
392	RES	(23,249)	WY-ALL	Situs	-	8.10.7 - 8.10.13		
393	RES	6,992	CA	Situs	-	8.10.7 - 8.10.13		
393	RES	20,900	CAGE	0.000%	-	8.10.7 - 8.10.13		
393	RES	6,355	CAGW	22.742%	1,445	8.10.7 - 8.10.13		
393	RES	1,168	JBG	22.662%	265	8.10.7 - 8.10.13		
393	RES	49,852	OR	Situs	-	8.10.7 - 8.10.13		
393	RES	(108)	UT	Situs	-	8.10.7 - 8.10.13		
393	RES	52,231	WA	Situs	52,231	8.10.7 - 8.10.13		
393	RES	7,952	WY-ALL	Situs	-	8.10.7 - 8.10.13		
394	RES	21,227	CA	Situs	-	8.10.7 - 8.10.13		
394	RES	77,480	CAGE	0.000%	-	8.10.7 - 8.10.13		
394	RES	50,703	CAGW	22.742%	11,531	8.10.7 - 8.10.13		
394	RES	35,478	ID	Situs	-	8.10.7 - 8.10.13		
394	RES	9	JBG	22.662%	2	8.10.7 - 8.10.13		
394	RES	260,385	OR	Situs	-	8.10.7 - 8.10.13		
394	RES	39,531	SO	6.816%	2,694	8.10.7 - 8.10.13		
394	RES	294,226	UT	Situs	-	8.10.7 - 8.10.13		
394	RES	55,894	WA	Situs	55,894	8.10.7 - 8.10.13		
394	RES	129,042	WY-ALL	Situs	-	8.10.7 - 8.10.13		
394	RES	164	WY-ALL	Situs	-	8.10.7 - 8.10.13		
395	RES	(3,081)	CA	Situs	-	8.10.7 - 8.10.13		
395	RES	78,895	CAEE	0.000%	-	8.10.7 - 8.10.13		
395	RES	41,565	CAGE	0.000%	-	8.10.7 - 8.10.13		
395	RES	12,506	CAGW	22.742%	2,844	8.10.7 - 8.10.13		
395	RES	34,590	ID	Situs	-	8.10.7 - 8.10.13		
395	RES	14,033	JBG	22.662%	3,180	8.10.7 - 8.10.13		
395	RES	23,162	OR	Situs	-	8.10.7 - 8.10.13		
395	RES	182,982	SO	6.816%	12,472	8.10.7 - 8.10.13		
395	RES	182,296	UT	Situs	-	8.10.7 - 8.10.13		
395	RES	30,102	WA	Situs	30,102	8.10.7 - 8.10.13		
395	RES	39,073	WY-ALL	Situs	-	8.10.7 - 8.10.13		
395	RES	(5,956)	WY-ALL	Situs	-	8.10.7 - 8.10.13		
396	RES	(32,821)	CAEE	0.000%	-	8.10.7 - 8.10.13		
		<u>(1,363,000)</u>			<u>(97,906)</u>			

Description of Adjustment

This adjustment walks forward December 2016 Average-of-Monthly-Average electric plant in-service balances to End-of-Period levels as of December 31, 2016.

ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
Adjustment to Rate Base:						
396	RES	(15,183)	CAGE	0.000%	-	8.10.7 - 8.10.13
396	RES	(388,361)	ID	Situs	-	8.10.7 - 8.10.13
396	RES	(394,821)	JBG	22.662%	(89,475)	8.10.7 - 8.10.13
396	RES	(825,788)	OR	Situs	-	8.10.7 - 8.10.13
396	RES	(292,559)	SO	6.816%	(19,941)	8.10.7 - 8.10.13
396	RES	(1,213,772)	UT	Situs	-	8.10.7 - 8.10.13
396	RES	(190,036)	WA	Situs	(190,036)	8.10.7 - 8.10.13
396	RES	(203,287)	WY-ALL	Situs	-	8.10.7 - 8.10.13
396	RES	(156,545)	WY-ALL	Situs	-	8.10.7 - 8.10.13
397	RES	202,421	CA	Situs	-	8.10.7 - 8.10.13
397	RES	(670)	CAEE	0.000%	-	8.10.7 - 8.10.13
397	RES	623,964	CAGE	0.000%	-	8.10.7 - 8.10.13
397	RES	593,360	CAGW	22.742%	134,941	8.10.7 - 8.10.13
397	RES	21,088	CN	7.133%	1,504	8.10.7 - 8.10.13
397	RES	46,626	ID	Situs	-	8.10.7 - 8.10.13
397	RES	(124,691)	JBG	22.662%	(28,258)	8.10.7 - 8.10.13
397	RES	1,788,699	OR	Situs	-	8.10.7 - 8.10.13
397	RES	2,879,149	SO	6.816%	196,247	8.10.7 - 8.10.13
397	RES	830,699	UT	Situs	-	8.10.7 - 8.10.13
397	RES	(97,282)	WA	Situs	(97,282)	8.10.7 - 8.10.13
397	RES	(2,799,134)	WY-ALL	Situs	-	8.10.7 - 8.10.13
397	RES	(71,039)	WY-ALL	Situs	-	8.10.7 - 8.10.13
398	RES	2,613	CAGE	0.000%	-	8.10.7 - 8.10.13
398	RES	33,507	CAGW	22.742%	7,620	8.10.7 - 8.10.13
398	RES	985	ID	Situs	-	8.10.7 - 8.10.13
398	RES	4,233	JBG	22.662%	959	8.10.7 - 8.10.13
398	RES	14,270	OR	Situs	-	8.10.7 - 8.10.13
398	RES	29,641	SO	6.816%	2,020	8.10.7 - 8.10.13
398	RES	21,838	UT	Situs	-	8.10.7 - 8.10.13
398	RES	596	WA	Situs	596	8.10.7 - 8.10.13
398	RES	1,890	WY-ALL	Situs	-	8.10.7 - 8.10.13
399	RES	(498,868)	CAEE	0.000%	-	8.10.7 - 8.10.13
DP	RES	3,111	CA	Situs	-	8.10.7 - 8.10.13
DP	RES	40,382	ID	Situs	-	8.10.7 - 8.10.13
DP	RES	464,489	OR	Situs	-	8.10.7 - 8.10.13
DP	RES	(905,578)	UT	Situs	-	8.10.7 - 8.10.13
DP	RES	150,913	WA	Situs	150,913	8.10.7 - 8.10.13
DP	RES	(84,442)	WY-ALL	Situs	-	8.10.7 - 8.10.13
GP	RES	103,874	CAGE	0.000%	-	8.10.7 - 8.10.13
GP	RES	1,429,023	SO	6.816%	97,404	8.10.7 - 8.10.13
SP	RES	36,075,501	CAGE	0.000%	-	8.10.7 - 8.10.13
SP	RES	(850,000)	CAGW	22.742%	(193,306)	8.10.7 - 8.10.13
TP	RES	7,937,495	CAGE	0.000%	-	8.10.7 - 8.10.13
TP	RES	(108,451)	CAGW	22.742%	(24,664)	8.10.7 - 8.10.13
TP	RES	29,325	SG	8.211%	2,408	8.10.7 - 8.10.13
		<u>44,109,185</u>			<u>(48,349)</u>	

Description of Adjustment

This adjustment walks forward December 2016 Average-of-Monthly-Average electric plant in-service balances to End-of-Period levels as of December 31, 2016.

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON</u> <u>ALLOCATED</u>	<u>REF#</u>
Adjustment Summary:			113,636,225			27,313,546	Pg. 8.10
			(6,320,497)			(9,741,279)	Pg. 8.10.1
			76,871,378			6,114,739	Pg. 8.10.2
			8,026,083			1,561,871	Pg. 8.10.3
			(1,363,000)			(97,906)	Pg. 8.10.4
			44,109,185			(48,349)	Pg. 8.10.5
Total Adjustment			<u>234,959,374</u>			<u>25,102,623</u>	

Description of Adjustment

This adjustment walks forward December 2016 Average-of-Monthly-Average electric plant in-service balances to End-of-Period levels as of December 31, 2016.

PacifiCorp
 Washington Results of Operations - December 2016
 End-of-Period Plant Balances

Indicator	Account	Factor	Dec 2016 AMA	Dec 2016 EOP	Adjustment	Reference
302CAGE	302	CAGE	14,386,245	14,386,245	-	
302CAGW	302	CAGW	178,725,803	178,725,803	-	
302IDU	302	IDU	1,000,000	1,000,000	-	
302UT	302	UT	(32,081,215)	(32,081,215)	-	
303CA	303	CA	454,849	472,341	17,492	Ref. 8.10
303CAEE	303	CAEE	144,558	23,300	(121,258)	Ref. 8.10
303CAGE	303	CAGE	72,299,088	74,430,643	2,131,555	Ref. 8.10
303CAGW	303	CAGW	74,736,193	74,672,637	(63,556)	Ref. 8.10
303CN	303	CN	137,529,966	142,708,830	5,178,864	Ref. 8.10
303IDU	303	IDU	3,263,313	3,355,385	92,073	Ref. 8.10
303JBG	303	JBG	1,041,092	1,041,702	610	Ref. 8.10
303OR	303	OR	4,514,813	4,623,515	108,702	Ref. 8.10
303SG	303	SG	1,588,168	1,599,616	11,448	Ref. 8.10
303SO	303	SO	372,368,475	367,018,282	(5,350,192)	Ref. 8.10
303UT	303	UT	3,714,034	3,983,878	269,843	Ref. 8.10
303WA	303	WA	1,828,834	2,021,245	192,411	Ref. 8.10
303WYP	303	WYP	1,157,292	1,071,625	(85,667)	Ref. 8.10
310CAGE	310	CAGE	90,523,014	89,730,190	(792,823)	Ref. 8.10
310CAGW	310	CAGW	1,788,644	1,788,644	-	
310JBG	310	JBG	1,197,160	1,193,761	(3,400)	Ref. 8.10
311CAGE	311	CAGE	809,568,940	807,497,171	(2,071,769)	Ref. 8.10
311CAGW	311	CAGW	61,466,218	61,427,740	(38,478)	Ref. 8.10
311JBG	311	JBG	145,206,196	145,499,563	293,368	Ref. 8.10
312CAGE	312	CAGE	3,456,376,196	3,452,127,536	(4,248,659)	Ref. 8.10
312CAGW	312	CAGW	118,208,356	119,476,543	1,268,187	Ref. 8.10
312JBG	312	JBG	850,007,095	957,963,399	107,956,304	Ref. 8.10
314CAGE	314	CAGE	731,439,096	728,995,753	(2,443,343)	Ref. 8.10
314CAGW	314	CAGW	37,967,426	38,425,748	458,322	Ref. 8.10
314JBG	314	JBG	203,421,352	204,971,489	1,550,137	Ref. 8.10
315CAGE	315	CAGE	417,329,677	417,357,421	27,743	Ref. 8.10
315CAGW	315	CAGW	9,159,739	9,224,276	64,537	Ref. 8.10
315JBG	315	JBG	60,913,315	60,997,278	83,964	Ref. 8.10
316CAGE	316	CAGE	26,509,624	26,382,605	(127,020)	Ref. 8.10
316CAGW	316	CAGW	374,515	397,015	22,500	Ref. 8.10
316JBG	316	JBG	4,197,860	4,186,786	(11,074)	Ref. 8.10
330CAGE	330	CAGE	6,098,442	6,553,227	454,785	Ref. 8.10
330CAGW	330	CAGW	25,355,056	25,269,349	(85,706)	Ref. 8.10
331CAGE	331	CAGE	15,445,510	15,446,617	1,108	Ref. 8.10
331CAGW	331	CAGW	247,038,214	249,284,432	2,246,218	Ref. 8.10
332CAGE	332	CAGE	95,615,861	95,733,708	117,846	Ref. 8.10
332CAGW	332	CAGW	395,151,178	399,104,285	3,953,107	Ref. 8.10
333CAGE	333	CAGE	40,922,590	40,941,605	19,015	Ref. 8.10
333CAGW	333	CAGW	87,673,405	87,970,409	297,004	Ref. 8.10
334CAGE	334	CAGE	12,702,983	12,842,193	139,210	Ref. 8.10
334CAGW	334	CAGW	67,090,036	67,581,528	491,492	Ref. 8.10
335CAGE	335	CAGE	175,579	175,579	-	
335CAGW	335	CAGW	2,190,432	2,190,432	-	
336CAGE	336	CAGE	2,064,327	2,064,327	-	
336CAGW	336	CAGW	20,499,198	20,826,484	327,286	Ref. 8.10
340CAGE	340	CAGE	40,331,579	40,830,447	498,868	Ref. 8.10
340CAGW	340	CAGW	3,767,601	4,572,772	805,171	Ref. 8.10
340OR	340	OR	74,986	74,986	-	
341CAGE	341	CAGE	169,746,525	169,752,272	5,747	Ref. 8.10.1

PacifiCorp
Washington Results of Operations - December 2016
End-of-Period Plant Balances

Indicator	Account	Factor	Dec 2016 AMA	Dec 2016 EOP	Adjustment	Reference
341CAGW	341	CAGW	57,654,686	57,669,788	15,102	Ref. 8.10.1
342CAGE	342	CAGE	14,284,271	14,554,605	270,334	Ref. 8.10.1
342CAGW	342	CAGW	1,622,667	1,622,667	-	
343CAGE	343	CAGE	1,948,189,767	1,941,901,329	(6,288,438)	Ref. 8.10.1
343CAGW	343	CAGW	976,519,734	975,179,599	(1,340,135)	Ref. 8.10.1
344CAGE	344	CAGE	339,524,869	339,791,197	266,328	Ref. 8.10.1
344CAGW	344	CAGW	133,236,198	133,412,473	176,275	Ref. 8.10.1
345CAGE	345	CAGE	237,872,662	238,496,877	624,216	Ref. 8.10.1
345CAGW	345	CAGW	87,925,295	88,260,740	335,445	Ref. 8.10.1
346CAGE	346	CAGE	11,856,356	11,832,840	(23,516)	Ref. 8.10.1
346CAGW	346	CAGW	4,028,001	4,028,001	-	
350CAGE	350	CAGE	215,479,744	218,549,176	3,069,432	Ref. 8.10.1
350CAGW	350	CAGW	34,482,958	34,533,070	50,112	Ref. 8.10.1
350JBG	350	JBG	2,309,451	2,309,451	-	
350SG	350	SG	100,388	100,388	-	
352CAGE	352	CAGE	186,028,436	187,599,950	1,571,514	Ref. 8.10.1
352CAGW	352	CAGW	51,029,937	51,302,817	272,880	Ref. 8.10.1
352JBG	352	JBG	1,455,172	1,657,491	202,319	Ref. 8.10.1
352SG	352	SG	3,167	3,167	-	
353CAGE	353	CAGE	1,450,462,574	1,464,228,308	13,765,734	Ref. 8.10.1
353CAGW	353	CAGW	502,215,347	501,498,634	(716,713)	Ref. 8.10.1
353JBG	353	JBG	36,226,339	39,507,145	3,280,806	Ref. 8.10.1
353SG	353	SG	952,147	952,147	-	
354CAGE	354	CAGE	1,084,377,031	1,086,088,754	1,711,723	Ref. 8.10.1
354CAGW	354	CAGW	186,441,241	166,027,082	(20,414,160)	Ref. 8.10.1
354JBG	354	JBG	29,031,677	21,750,536	(7,281,142)	Ref. 8.10.1
354SG	354	SG	123,630	123,630	-	
355CAGE	355	CAGE	640,897,543	650,086,188	9,188,645	Ref. 8.10.1
355CAGW	355	CAGW	261,406,138	261,951,676	545,538	Ref. 8.10.1
355JBG	355	JBG	964,346	691,482	(272,864)	Ref. 8.10.1
355SG	355	SG	664,457	683,636	19,179	Ref. 8.10.1
356CAGE	356	CAGE	876,247,757	885,413,075	9,165,318	Ref. 8.10.1
356CAGW	356	CAGW	309,993,007	297,270,684	(12,722,324)	Ref. 8.10.1
356JBG	356	JBG	19,180,720	13,946,732	(5,233,988)	Ref. 8.10.1
356SG	356	SG	1,506,399	1,509,970	3,571	Ref. 8.10.1
357CAGE	357	CAGE	3,346,256	3,346,256	-	
357CAGW	357	CAGW	173,303	173,137	(165)	Ref. 8.10.1
358CAGE	358	CAGE	7,728,792	7,728,792	-	
358CAGW	358	CAGW	306,562	306,562	-	
359CAGE	359	CAGE	4,861,159	4,861,159	-	
359CAGW	359	CAGW	7,055,229	7,055,229	-	
359JBG	359	JBG	4,929	4,929	-	
359SG	359	SG	15,883	15,883	-	
360CA	360	CA	1,816,814	1,816,829	15	Ref. 8.10.1
360IDU	360	IDU	1,547,168	1,609,898	62,730	Ref. 8.10.1
360OR	360	OR	13,827,004	13,876,972	49,969	Ref. 8.10.1
360UT	360	UT	36,501,291	36,355,550	(145,741)	Ref. 8.10.2
360WA	360	WA	1,814,547	1,859,464	44,917	Ref. 8.10.2
360WYP	360	WYP	2,648,619	2,648,619	-	
360WYU	360	WYU	3,666,727	3,946,600	279,874	Ref. 8.10.2
361CA	361	CA	5,118,440	5,127,572	9,132	Ref. 8.10.2
361IDU	361	IDU	2,325,486	2,325,642	156	Ref. 8.10.2
361OR	361	OR	29,142,056	29,389,718	247,663	Ref. 8.10.2

PacifiCorp
 Washington Results of Operations - December 2016
 End-of-Period Plant Balances

Indicator	Account	Factor	Dec 2016 AMA	Dec 2016 EOP	Adjustment	Reference
361UT	361	UT	54,415,831	54,385,632	(30,200)	Ref. 8.10.2
361WA	361	WA	4,167,022	4,173,992	6,969	Ref. 8.10.2
361WYP	361	WYP	12,118,178	12,134,469	16,291	Ref. 8.10.2
361WYU	361	WYU	4,050,153	4,814,482	764,328	Ref. 8.10.2
362CA	362	CA	28,570,546	28,767,624	197,077	Ref. 8.10.2
362IDU	362	IDU	30,775,342	31,068,982	293,640	Ref. 8.10.2
362OR	362	OR	238,076,658	239,712,567	1,635,909	Ref. 8.10.2
362UT	362	UT	468,028,550	466,985,670	(1,042,879)	Ref. 8.10.2
362WA	362	WA	61,947,201	61,974,918	27,717	Ref. 8.10.2
362WYP	362	WYP	116,284,462	116,227,689	(56,773)	Ref. 8.10.2
362WYU	362	WYU	15,238,069	18,387,171	3,149,102	Ref. 8.10.2
364CA	364	CA	64,074,631	64,671,196	596,565	Ref. 8.10.2
364IDU	364	IDU	83,842,011	85,814,357	1,972,347	Ref. 8.10.2
364OR	364	OR	366,280,702	370,703,054	4,422,352	Ref. 8.10.2
364UT	364	UT	365,607,620	369,852,499	4,244,879	Ref. 8.10.2
364WA	364	WA	101,970,617	103,864,636	1,894,020	Ref. 8.10.2
364WYP	364	WYP	122,366,763	124,988,750	2,621,988	Ref. 8.10.2
364WYU	364	WYU	26,595,292	26,704,193	108,901	Ref. 8.10.2
365CA	365	CA	35,308,986	35,405,576	96,591	Ref. 8.10.2
365IDU	365	IDU	36,894,016	37,098,846	204,830	Ref. 8.10.2
365OR	365	OR	254,881,691	257,650,465	2,768,775	Ref. 8.10.2
365UT	365	UT	227,864,973	229,655,494	1,790,521	Ref. 8.10.2
365WA	365	WA	67,192,873	68,926,329	1,733,455	Ref. 8.10.2
365WYP	365	WYP	94,121,499	95,007,809	886,310	Ref. 8.10.2
365WYU	365	WYU	13,725,167	13,737,039	11,872	Ref. 8.10.2
366CA	366	CA	17,376,908	17,546,157	169,249	Ref. 8.10.2
366IDU	366	IDU	9,352,500	9,523,987	171,487	Ref. 8.10.2
366OR	366	OR	91,873,484	92,669,007	795,524	Ref. 8.10.2
366UT	366	UT	190,990,182	194,144,456	3,154,274	Ref. 8.10.2
366WA	366	WA	17,618,652	17,817,647	198,995	Ref. 8.10.2
366WYP	366	WYP	21,023,353	21,632,909	609,555	Ref. 8.10.2
366WYU	366	WYU	4,655,013	4,741,172	86,160	Ref. 8.10.2
367CA	367	CA	19,279,681	19,559,434	279,753	Ref. 8.10.2
367IDU	367	IDU	26,880,659	27,070,937	190,278	Ref. 8.10.2
367OR	367	OR	175,053,147	177,017,410	1,964,263	Ref. 8.10.2
367UT	367	UT	520,122,400	527,458,056	7,335,657	Ref. 8.10.2
367WA	367	WA	25,876,390	26,735,125	858,735	Ref. 8.10.2
367WYP	367	WYP	41,936,135	42,669,185	733,050	Ref. 8.10.2
367WYU	367	WYU	17,875,643	18,006,273	130,631	Ref. 8.10.2
368CA	368	CA	52,199,777	52,610,736	410,959	Ref. 8.10.2
368IDU	368	IDU	78,709,122	79,606,393	897,271	Ref. 8.10.2
368OR	368	OR	429,579,704	435,233,572	5,653,868	Ref. 8.10.2
368UT	368	UT	500,219,880	509,612,080	9,392,200	Ref. 8.10.2
368WA	368	WA	108,688,751	110,090,568	1,401,818	Ref. 8.10.2
368WYP	368	WYP	101,569,122	103,285,616	1,716,494	Ref. 8.10.2
368WYU	368	WYU	14,926,878	14,991,301	64,422	Ref. 8.10.2
369CA	369	CA	25,306,081	25,599,955	293,873	Ref. 8.10.2
369IDU	369	IDU	37,816,136	38,808,468	992,332	Ref. 8.10.2
369OR	369	OR	262,416,246	268,019,888	5,603,641	Ref. 8.10.2
369UT	369	UT	279,644,339	287,980,655	8,336,317	Ref. 8.10.2
369WA	369	WA	59,752,588	60,976,110	1,223,522	Ref. 8.10.3
369WYP	369	WYP	47,825,014	48,687,175	862,160	Ref. 8.10.3
369WYU	369	WYU	13,075,994	13,418,221	342,227	Ref. 8.10.3

PacifiCorp
Washington Results of Operations - December 2016
End-of-Period Plant Balances

Indicator	Account	Factor	Dec 2016 AMA	Dec 2016 EOP	Adjustment	Reference
370CA	370	CA	4,153,928	4,162,662	8,734	Ref. 8.10.3
370IDU	370	IDU	14,603,863	15,113,405	509,542	Ref. 8.10.3
370OR	370	OR	62,514,652	63,498,636	983,983	Ref. 8.10.3
370UT	370	UT	80,607,250	82,635,561	2,028,311	Ref. 8.10.3
370WA	370	WA	12,104,003	12,335,572	231,569	Ref. 8.10.3
370WYP	370	WYP	12,787,682	12,903,005	115,323	Ref. 8.10.3
370WYU	370	WYU	2,282,180	2,302,518	20,338	Ref. 8.10.3
371CA	371	CA	273,206	274,831	1,625	Ref. 8.10.3
371IDU	371	IDU	168,879	168,879	-	
371OR	371	OR	2,608,368	2,614,110	5,742	Ref. 8.10.3
371UT	371	UT	4,317,485	4,303,191	(14,294)	Ref. 8.10.3
371WA	371	WA	509,160	507,908	(1,252)	Ref. 8.10.3
371WYP	371	WYP	814,021	813,194	(827)	Ref. 8.10.3
371WYU	371	WYU	155,045	155,045	-	
373CA	373	CA	712,538	726,174	13,636	Ref. 8.10.3
373IDU	373	IDU	691,912	707,175	15,263	Ref. 8.10.3
373OR	373	OR	23,284,429	23,386,025	101,596	Ref. 8.10.3
373UT	373	UT	21,808,370	21,964,717	156,347	Ref. 8.10.3
373WA	373	WA	4,374,447	4,453,513	79,065	Ref. 8.10.3
373WYP	373	WYP	8,353,839	8,397,116	43,278	Ref. 8.10.3
373WYU	373	WYU	2,245,319	2,256,029	10,709	Ref. 8.10.3
389CA	389	CA	635,804	635,804	-	
389CAGE	389	CAGE	1,560	1,560	-	
389CN	389	CN	1,128,506	1,128,506	-	
389IDU	389	IDU	197,639	197,639	-	
389OR	389	OR	4,604,376	4,604,376	-	
389SO	389	SO	7,516,302	7,516,302	-	
389UT	389	UT	4,298,836	4,231,267	(67,569)	Ref. 8.10.3
389WA	389	WA	1,098,826	1,098,826	-	
389WYP	389	WYP	1,452,879	1,452,879	-	
389WYU	389	WYU	677,198	677,198	-	
390CA	390	CA	3,721,983	3,727,807	5,824	Ref. 8.10.3
390CAEE	390	CAEE	1,009,157	1,011,923	2,765	Ref. 8.10.3
390CAGE	390	CAGE	4,222,460	4,223,155	695	Ref. 8.10.3
390CAGW	390	CAGW	3,259,656	3,286,733	27,077	Ref. 8.10.3
390CN	390	CN	8,058,694	8,105,361	46,668	Ref. 8.10.3
390IDU	390	IDU	11,062,674	11,174,253	111,580	Ref. 8.10.3
390JBG	390	JBG	19,326	22,429	3,104	Ref. 8.10.3
390OR	390	OR	37,209,298	38,708,439	1,499,141	Ref. 8.10.3
390SO	390	SO	97,541,568	97,644,185	102,617	Ref. 8.10.3
390UT	390	UT	43,211,200	43,019,117	(192,084)	Ref. 8.10.3
390WA	390	WA	13,736,328	13,784,788	48,459	Ref. 8.10.3
390WYP	390	WYP	11,451,835	11,655,659	203,824	Ref. 8.10.3
390WYU	390	WYU	3,640,455	3,773,670	133,215	Ref. 8.10.3
391CA	391	CA	262,961	261,285	(1,676)	Ref. 8.10.3
391CAEE	391	CAEE	106,171	91,173	(14,998)	Ref. 8.10.3
391CAGE	391	CAGE	2,691,228	2,643,385	(47,843)	Ref. 8.10.3
391CAGW	391	CAGW	494,529	499,332	4,803	Ref. 8.10.3
391CN	391	CN	6,753,303	6,249,630	(503,673)	Ref. 8.10.3
391IDU	391	IDU	601,418	537,111	(64,306)	Ref. 8.10.3
391JBE	391	JBE	847	-	(847)	Ref. 8.10.3
391JBG	391	JBG	349,694	342,404	(7,290)	Ref. 8.10.3
391OR	391	OR	3,260,002	3,354,031	94,029	Ref. 8.10.4

PacifiCorp
 Washington Results of Operations - December 2016
 End-of-Period Plant Balances

Indicator	Account	Factor	Dec 2016 AMA	Dec 2016 EOP	Adjustment	Reference
391SO	391	SO	58,132,648	55,719,678	(2,412,970)	Ref. 8.10.4
391UT	391	UT	2,254,858	2,156,902	(97,956)	Ref. 8.10.4
391WA	391	WA	519,832	417,713	(102,119)	Ref. 8.10.4
391WYP	391	WYP	2,577,744	2,239,536	(338,208)	Ref. 8.10.4
391WYU	391	WYU	122,711	101,277	(21,435)	Ref. 8.10.4
392CA	392	CA	2,185,819	2,112,143	(73,676)	Ref. 8.10.4
392CAEE	392	CAEE	732,644	541,396	(191,248)	Ref. 8.10.4
392CAGE	392	CAGE	13,594,909	13,900,564	305,655	Ref. 8.10.4
392CAGW	392	CAGW	5,393,305	5,455,893	62,588	Ref. 8.10.4
392IDU	392	IDU	5,753,778	5,707,189	(46,589)	Ref. 8.10.4
392JBG	392	JBG	1,808,620	1,926,802	118,182	Ref. 8.10.4
392OR	392	OR	24,265,047	24,171,155	(93,892)	Ref. 8.10.4
392SO	392	SO	7,562,124	7,206,897	(355,227)	Ref. 8.10.4
392UT	392	UT	34,283,219	34,415,800	132,580	Ref. 8.10.4
392WA	392	WA	5,172,285	5,151,505	(20,781)	Ref. 8.10.4
392WYP	392	WYP	8,366,272	8,360,759	(5,513)	Ref. 8.10.4
392WYU	392	WYU	1,582,538	1,559,290	(23,249)	Ref. 8.10.4
393CA	393	CA	221,309	228,302	6,992	Ref. 8.10.4
393CAGE	393	CAGE	4,493,092	4,513,991	20,900	Ref. 8.10.4
393CAGW	393	CAGW	756,583	762,937	6,355	Ref. 8.10.4
393IDU	393	IDU	407,813	407,813	-	
393JBG	393	JBG	743,826	744,993	1,168	Ref. 8.10.4
393OR	393	OR	2,918,920	2,968,771	49,852	Ref. 8.10.4
393SO	393	SO	193,163	193,163	-	
393UT	393	UT	3,762,109	3,762,000	(108)	Ref. 8.10.4
393WA	393	WA	768,516	820,747	52,231	Ref. 8.10.4
393WYP	393	WYP	933,764	941,716	7,952	Ref. 8.10.4
393WYU	393	WYU	19,815	19,815	-	
394CA	394	CA	737,583	758,809	21,227	Ref. 8.10.4
394CAEE	394	CAEE	142,740	142,740	-	
394CAGE	394	CAGE	18,621,350	18,698,830	77,480	Ref. 8.10.4
394CAGW	394	CAGW	2,828,299	2,879,003	50,703	Ref. 8.10.4
394IDU	394	IDU	1,996,130	2,031,608	35,478	Ref. 8.10.4
394JBG	394	JBG	3,091,164	3,091,174	9	Ref. 8.10.4
394OR	394	OR	10,595,394	10,855,779	260,385	Ref. 8.10.4
394SO	394	SO	3,818,142	3,857,673	39,531	Ref. 8.10.4
394UT	394	UT	13,430,579	13,724,805	294,226	Ref. 8.10.4
394WA	394	WA	2,845,886	2,901,780	55,894	Ref. 8.10.4
394WYP	394	WYP	3,671,698	3,800,740	129,042	Ref. 8.10.4
394WYU	394	WYU	454,903	455,067	164	Ref. 8.10.4
395CA	395	CA	309,601	306,520	(3,081)	Ref. 8.10.4
395CAEE	395	CAEE	913,647	992,541	78,895	Ref. 8.10.4
395CAGE	395	CAGE	4,772,526	4,814,091	41,565	Ref. 8.10.4
395CAGW	395	CAGW	1,317,852	1,330,357	12,506	Ref. 8.10.4
395IDU	395	IDU	1,380,904	1,415,494	34,590	Ref. 8.10.4
395JBG	395	JBG	187,658	201,691	14,033	Ref. 8.10.4
395OR	395	OR	7,085,878	7,109,040	23,162	Ref. 8.10.4
395SO	395	SO	4,664,542	4,847,524	182,982	Ref. 8.10.4
395UT	395	UT	7,257,436	7,439,733	182,296	Ref. 8.10.4
395WA	395	WA	1,461,445	1,491,547	30,102	Ref. 8.10.4
395WYP	395	WYP	2,289,892	2,328,965	39,073	Ref. 8.10.4
395WYU	395	WYU	246,790	240,834	(5,956)	Ref. 8.10.4
396CA	396	CA	4,257,454	4,257,454	-	

PacifiCorp
 Washington Results of Operations - December 2016
 End-of-Period Plant Balances

Indicator	Account	Factor	Dec 2016 AMA	Dec 2016 EOP	Adjustment	Reference
396CAEE	396	CAEE	436,697	403,876	(32,821)	Ref. 8.10.4
396CAGE	396	CAGE	30,171,203	30,156,020	(15,183)	Ref. 8.10.5
396CAGW	396	CAGW	2,454,959	2,454,959	-	
396IDU	396	IDU	9,093,040	8,704,678	(388,361)	Ref. 8.10.5
396JBG	396	JBG	9,876,732	9,481,911	(394,821)	Ref. 8.10.5
396OR	396	OR	35,824,449	34,998,661	(825,788)	Ref. 8.10.5
396SO	396	SO	2,616,700	2,324,142	(292,559)	Ref. 8.10.5
396UT	396	UT	46,390,081	45,176,309	(1,213,772)	Ref. 8.10.5
396WA	396	WA	7,778,969	7,588,933	(190,036)	Ref. 8.10.5
396WYP	396	WYP	13,955,361	13,752,074	(203,287)	Ref. 8.10.5
396WYU	396	WYU	3,399,774	3,243,229	(156,545)	Ref. 8.10.5
397CA	397	CA	5,516,479	5,718,900	202,421	Ref. 8.10.5
397CAEE	397	CAEE	342,228	341,558	(670)	Ref. 8.10.5
397CAGE	397	CAGE	112,081,291	112,705,255	623,964	Ref. 8.10.5
397CAGW	397	CAGW	45,416,099	46,009,459	593,360	Ref. 8.10.5
397CN	397	CN	3,555,043	3,576,131	21,088	Ref. 8.10.5
397IDU	397	IDU	11,062,202	11,108,828	46,626	Ref. 8.10.5
397JBG	397	JBG	4,777,811	4,653,120	(124,691)	Ref. 8.10.5
397OR	397	OR	61,144,398	62,933,097	1,788,699	Ref. 8.10.5
397SG	397	SG	138,684	138,684	-	
397SO	397	SO	83,563,354	86,442,504	2,879,149	Ref. 8.10.5
397UT	397	UT	58,547,806	59,378,505	830,699	Ref. 8.10.5
397WA	397	WA	12,780,681	12,683,399	(97,282)	Ref. 8.10.5
397WYP	397	WYP	27,288,520	24,489,385	(2,799,134)	Ref. 8.10.5
397WYU	397	WYU	5,232,865	5,161,826	(71,039)	Ref. 8.10.5
398CA	398	CA	49,761	49,761	-	
398CAEE	398	CAEE	4,527	4,527	-	
398CAGE	398	CAGE	1,988,075	1,990,688	2,613	Ref. 8.10.5
398CAGW	398	CAGW	360,637	394,144	33,507	Ref. 8.10.5
398CN	398	CN	216,484	216,484	-	
398IDU	398	IDU	60,381	61,366	985	Ref. 8.10.5
398JBG	398	JBG	120,823	125,056	4,233	Ref. 8.10.5
398OR	398	OR	1,094,630	1,108,900	14,270	Ref. 8.10.5
398SO	398	SO	2,609,200	2,638,841	29,641	Ref. 8.10.5
398UT	398	UT	1,005,875	1,027,713	21,838	Ref. 8.10.5
398WA	398	WA	186,324	186,920	596	Ref. 8.10.5
398WYP	398	WYP	172,579	174,469	1,890	Ref. 8.10.5
398WYU	398	WYU	15,788	15,788	-	
399CAEE	399	CAEE	2,353,696	1,854,828	(498,868)	Ref. 8.10.5
DPCA	DP	CA	(41,578)	(38,467)	3,111	Ref. 8.10.5
DPIDU	DP	IDU	(139,590)	(99,208)	40,382	Ref. 8.10.5
DPOR	DP	OR	(853,068)	(388,579)	464,489	Ref. 8.10.5
DPSNPD	DP	SNPD	-	-	-	
DPUT	DP	UT	338,263	(567,315)	(905,578)	Ref. 8.10.5
DPWA	DP	WA	(437,111)	(286,198)	150,913	Ref. 8.10.5
DPWYU	DP	WYU	(180,265)	(264,707)	(84,442)	Ref. 8.10.5
GPCAGE	GP	CAGE	60,424	164,298	103,874	Ref. 8.10.5
GPCAGW	GP	CAGW	-	-	-	
GPSG	GP	SG	(164,298)	(164,298)	-	
GPSO	GP	SO	(1,733,829)	(304,806)	1,429,023	Ref. 8.10.5
IPSO	IP	SO	-	-	-	
SPCAGE	SP	CAGE	(40,888,615)	(4,813,114)	36,075,501	Ref. 8.10.5
SPCAGW	SP	CAGW	850,000	-	(850,000)	Ref. 8.10.5

PacifiCorp
 Washington Results of Operations - December 2016
 End-of-Period Plant Balances

Indicator	Account	Factor	Dec 2016 AMA	Dec 2016 EOP	Adjustment	Reference
TPCAEE	TP	CAEE	-	-	-	
TPCAGE	TP	CAGE	(538)	7,936,957	7,937,495	Ref. 8.10.5
TPCAGW	TP	CAGW	(490,742)	(599,193)	(108,451)	Ref. 8.10.5
TPSG	TP	SG	(9,007,906)	(8,978,582)	29,325	Ref. 8.10.5
TPSO	TP	SO	-	-	-	
			<u>26,379,055,833</u>	<u>26,614,015,207</u>	<u>234,959,374</u>	

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Rate Base:							
Investor Supplied Working Capital	CWC	RES	22,531,723	WA	Situs	22,531,723	8.11.1

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 2016
 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:							
	1,787,860,913	1,374,283,797	14,250,727,031	14,639,105,502	388,378,471	5.80%	22,531,723

Ref. 8.11

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Rate Base:							
Steam Plant	312	RES	(222,906,721)	JBG	22.662%	(50,515,771)	8.12.1
Steam Plant	108SP	RES	3,305,993	JBG	22.662%	749,214	8.12.1
Adjustment to Tax							
Accum Def Income Tax	282	RES	9,034,692	JBG	22.662%	2,047,468	

Description of Adjustment

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

PacifiCorp
 Results of Operations - December 2016
 Removal of Bridger SCR

Depreciation Rates:

Steam JBG 2.787%
 General JBG 4.939%

	Capital Additions			Balance		Depreciation Expense			Depreciation Reserve		
	Steam	General	Total	Steam	General	Steam	General	Total	Steam	General	Total
Nov-15	100,220,454	-	100,220,454	100,220,454	-	116,385	-	116,385	(116,385)	-	(116,385)
Dec-15	1,313,113	6,941	1,320,054	101,533,567	6,941	234,295	14	234,309	(234,295)	(14)	(234,309)
Jan-16	885,720	335	886,055	102,419,287	7,276	236,848	29	236,878	(236,848)	(29)	(236,878)
Feb-16	910,802	63	910,865	103,330,089	7,339	238,935	30	238,965	(475,783)	(59)	(475,842)
Mar-16	366,401	(7,339)	359,062	103,696,490	-	240,418	(59)	240,359	(716,201)	(0)	(716,201)
Apr-16	13,071	-	13,071	103,709,561	-	240,859	-	240,859	(957,060)	(0)	(957,060)
May-16	(9,909)	-	(9,909)	103,699,653	-	240,862	-	240,862	(1,197,922)	(0)	(1,197,922)
Jun-16	11,326	-	11,326	103,710,979	-	240,864	-	240,864	(1,438,786)	(0)	(1,438,786)
Jul-16	(44,262)	-	(44,262)	103,666,717	-	240,826	-	240,826	(1,679,611)	(0)	(1,679,612)
Aug-16	4,493	-	4,493	103,671,209	-	240,779	-	240,779	(1,920,391)	(0)	(1,920,391)
Sep-16	-	-	-	103,671,209	-	240,785	-	240,785	(2,161,175)	(0)	(2,161,176)
Oct-16	3,962,373	-	3,962,373	107,633,582	-	245,386	-	245,386	(2,406,561)	(0)	(2,406,562)
Nov-16	114,351,365	-	114,351,365	221,984,947	-	382,783	-	382,783	(2,789,344)	(0)	(2,789,345)
Dec-16	921,773	-	921,773	222,906,721	-	516,648	-	516,648	(3,305,992)	(0)	(3,305,993)
	<u>222,906,721</u>	<u>-</u>	<u>222,906,721</u>			<u>3,305,992</u>	<u>0</u>	<u>3,305,993</u>	<u>(3,305,992)</u>	<u>(0)</u>	<u>(3,305,993)</u>
			Ref 8.12								Ref 8.12

9. BLANK

10.ALLOCATION FACTORS

PacifiCorp
Washington Results of Operations - December 2016
Historical Factors

PacifiCorp
Washington Results of Operations - December 2016

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%	0.0000%	Situs
System Generation	SG	1.5665%	26.2478%	8.2107%	42.9442%	5.9290%	2.6559%	12.4108%	15.0667%	0.0353%	0.0000%	0.0000%	0.0000%	10.7
System Capacity	SC	1.5631%	26.7705%	8.3731%	42.9603%	5.7593%	2.5265%	11.9916%	14.5181%	0.0356%	0.0000%	0.0000%	0.0000%	10.7
System Energy	SE	1.5186%	24.6788%	7.7233%	42.8960%	6.4381%	3.0440%	13.6684%	16.7125%	0.0347%	0.0000%	0.0000%	0.0000%	10.9
Control Area Energy - West	CAEW	4.4714%	72.7585%	22.7701%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	10.9
Control Area Energy - East	CAEE	0.0000%	0.0000%	0.0000%	64.9141%	9.7427%	4.6065%	20.6843%	25.2908%	0.0525%	0.0000%	0.0000%	0.0000%	10.9
System Overhead	SO	1.9733%	23.7772%	6.8162%	46.2513%	6.2840%	2.6254%	12.2447%	14.8701%	0.0280%	0.0000%	0.0000%	0.0000%	10.11
Gross Plant-System	GPS	1.9733%	23.7772%	6.8162%	46.2513%	6.2840%	2.6254%	12.2447%	14.8701%	0.0280%	0.0000%	0.0000%	0.0000%	10.11
System Net Plant	SNP	1.6971%	21.1562%	6.1494%	48.9668%	6.4944%	2.7287%	12.7500%	15.4787%	0.0301%	0.0073%	0.0000%	0.0000%	10.11
Division Net Plant Distribution	SNPD	3.3904%	26.9550%	6.5015%	48.1509%	4.9051%	1.9152%	9.0819%	10.6971%	0.0000%	0.0000%	0.0000%	0.0000%	10.11
Control Area Generation - West	CAGW	4.3071%	72.9510%	22.7419%	0.0000%	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%	67.5669%	9.4250%	4.0585%	18.9952%	22.9537%	0.0546%	0.0000%	0.0000%	0.0000%	10.10
Jim Bridger Generation	JBG	4.2921%	72.6968%	22.8823%	0.2365%	0.0330%	0.0142%	0.0681%	0.0803%	0.0002%	0.0000%	0.0000%	0.0000%	10.12
Jim Bridger Energy	JBE	4.4557%	72.5038%	22.6904%	0.2272%	0.0341%	0.0161%	0.0724%	0.0885%	0.0002%	0.0000%	0.0000%	0.0000%	10.12
Wheeling Revenue - Generation	WRG	0.8841%	14.9741%	4.6681%	53.6978%	7.4904%	3.2254%	15.0167%	18.2421%	0.0434%	0.0000%	0.0000%	0.0000%	10.12
Wheeling Revenue - Energy	WRE	0.9178%	14.9346%	4.6739%	51.5897%	7.7429%	3.6609%	16.4386%	20.0995%	0.0417%	0.0000%	0.0000%	0.0000%	10.12
Customer - System	CN	2.4855%	31.5812%	7.1327%	46.9761%	4.1136%	0.8535%	6.8571%	7.7106%	0.0000%	0.0000%	0.0000%	0.0000%	10.12
CIAC	CIAC	3.9904%	26.0550%	6.5015%	49.1509%	4.9051%	1.9152%	9.0819%	10.9971%	0.0000%	0.0000%	0.0000%	0.0000%	10.12
Bad Debt Expense	BADDEBT	3.6344%	34.3676%	12.0356%	34.4218%	4.6012%	0.0481%	10.8914%	10.9366%	0.0000%	0.0000%	0.0000%	0.0000%	10.13
Accumulated Investment Tax Credit 1984	ITC84	3.2870%	70.9760%	14.1800%	0.0000%	0.0000%	0.0000%	10.9460%	10.9460%	0.0000%	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%	0.0000%	1.9200%	Fixed
Accumulated Investment Tax Credit 1986	ITC86	4.7890%	64.6080%	13.1260%	0.0000%	0.0000%	0.0000%	15.5000%	15.5000%	0.0000%	0.0000%	0.0000%	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%	0.0000%	2.8600%	Fixed
Accumulated Investment Tax Credit 1989	ITC89	4.8806%	56.3558%	15.2688%	0.0000%	0.0000%	0.0000%	20.6776%	20.6776%	0.0000%	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%	0.0000%	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%	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%	0.0000%	Situs
System Net Transmission Plant	SNPT	0.8841%	14.9741%	4.6681%	53.6977%	7.4903%	3.2255%	15.0169%	18.2424%	0.0434%	0.0000%	0.0000%	0.0000%	10.12
Trojan Plant Allocator	TROJP	4.3321%	72.9217%	22.7462%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	10.13
Trojan Decommissioning Allocator	TROJD	4.3365%	72.9166%	22.7469%	0.0000%	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%	0.0000%	5.6810%	10.14
DIT Balance	DITBAL	2.1610%	26.1730%	6.0643%	43.9304%	5.6131%	2.4691%	11.6853%	14.1544%	0.2630%	0.0000%	0.0000%	1.6408%	10.15
Tax Depreciation	TAXDEPR	2.1496%	26.2871%	6.5330%	44.5500%	5.4765%	2.4237%	11.4028%	13.8265%	0.2229%	0.0000%	0.0000%	1.1543%	10.15
SCHMAT Depreciation Expense	SCHMDEXP	2.0447%	23.1179%	6.8129%	45.7146%	6.3375%	2.8451%	13.0970%	15.9421%	0.0303%	0.0000%	0.0000%	0.0000%	10.15

PacifiCorp

Washington Results of Operations - December 2016

CP ALLOCATION FACTOR

75.00% Demand Percentage
 25.00% Energy Percentage

MONTH	CALIFORNIA	OREGON	WASHINGTON	MONTANA	WYOMING - P	UTAH	IDAHO	WYOMING - U	FERC	TOTAL
Jan-16	140.5	2,329.7	767.3	-	1,020.4	3,378.6	445.2	213.7	3.1	8,298.4
Feb-16	148.0	2,427.5	779.7	-	979.5	3,302.3	426.1	220.7	3.0	8,286.7
Mar-16	128.8	2,152.3	639.4	-	963.1	2,966.2	354.5	210.5	2.4	7,417.2
Apr-16	129.8	2,070.3	556.0	-	898.1	2,886.4	378.7	203.7	2.3	7,125.3
May-16	121.6	1,963.9	550.8	-	878.7	3,229.7	525.6	202.6	2.0	7,474.9
Jun-16	130.9	2,062.9	687.0	-	998.1	4,127.9	656.5	208.4	3.3	8,874.9
Jul-16	139.5	2,474.7	785.7	-	999.2	4,474.2	577.5	203.8	3.4	9,658.0
Aug-16	138.3	2,220.1	750.7	-	1,058.2	4,208.0	555.0	202.1	2.8	9,135.2
Sep-16	110.6	1,834.1	584.3	-	1,031.5	3,893.8	538.4	194.1	2.6	8,189.5
Oct-16	116.3	2,074.7	689.1	-	919.2	2,967.1	387.1	200.0	2.2	7,355.7
Nov-16	135.9	2,285.9	680.6	-	1,056.8	3,457.5	393.3	212.1	2.9	8,225.1
Dec-16	120.4	2,493.8	783.3	-	1,018.4	3,457.9	439.7	218.9	5.1	8,537.5
Load Curtailment	-	-	-	-	-	-	-	-	-	-
Total	1,560.6	26,389.9	8,254.0	-	11,821.1	42,349.5	5,677.4	2,490.6	35.1	98,578.3
System Capacity Factor	1.5831%	26.7705%	8.3731%	0.0000%	11.9916%	42.9603%	5.7593%	2.5265%	0.0356%	100.0000%

PacifiCorp

Washington Results of Operations - December 2016

ENERGY ALLOCATION NOTE

MONTH	CALIFORNIA	OREGON	WASHINGTON	MONTANA	WYOMING - P	UTAH	IDAHO	WYOMING - U	FERC	TOTAL
Jan-16	83,765	1,389,040	450,020	-	727,017	2,181,515	292,074	159,224	1,917	5,284,571
Feb-16	69,394	1,221,550	382,612	-	648,504	1,978,952	258,450	146,024	1,607	4,707,093
Mar-16	70,897	1,206,628	362,871	-	658,888	1,939,421	249,406	151,591	1,513	4,641,215
Apr-16	65,413	1,072,843	321,201	-	609,776	1,853,271	242,623	141,544	1,382	4,308,053
May-16	71,864	1,079,328	320,725	-	601,865	1,980,277	318,302	147,985	1,333	4,521,678
Jun-16	76,101	1,103,551	325,980	-	646,086	2,097,927	437,440	143,202	1,653	4,831,941
Jul-16	84,669	1,231,098	381,658	-	680,559	2,474,871	481,766	146,216	1,769	5,482,606
Aug-16	84,220	1,251,347	397,534	-	674,273	2,398,432	400,995	144,045	1,657	5,352,503
Sep-16	63,360	1,079,753	348,631	-	665,643	2,017,364	290,592	141,300	1,369	4,608,013
Oct-16	61,147	1,119,565	369,112	-	669,521	1,914,575	257,907	151,510	1,342	4,544,677
Nov-16	70,208	1,203,267	393,484	-	661,640	1,971,599	235,759	146,240	1,489	4,683,687
Dec-16	82,871	1,424,955	447,382	-	722,274	2,191,832	286,843	155,184	3,173	5,314,513
Load Curtailment	-	-	-	-	-	-	-	-	-	-
Total	883,908	14,382,924	4,501,209	-	7,966,047	25,000,036	3,752,157	1,774,066	20,203	58,280,550
System Energy Factor	1.5166%	24.6788%	7.7233%	0.0000%	13.6684%	42.8960%	6.4381%	3.0440%	0.0347%	100.0000%
System Generation (75% SC, 25% SE)	1.5665%	26.2476%	8.2107%	0.0000%	12.4108%	42.9442%	5.9290%	2.6559%	0.0353%	100.0000%
Control Area Factors										
Control Area Energy - West										
CAEW	4.4714%	72.7585%	22.7701%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
Control Area Energy - East										
CAEE	0.0000%	0.0000%	0.0000%	0.0000%	20.6843%	64.9141%	9.7427%	4.6065%	0.0525%	100.0000%

PacifiCorp

Washington Results of Operations - December 2016

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	1,571	26,981	8,400	36,952	11,833	44,265	6,026	2,506	36	64,667
Total Coin. Peak	1,571	26,981	8,400	36,952	11,833	44,265	6,026	2,506	36	64,667
West. Contrl CP Factor	4.2524%	73.0151%	22.7325%	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%	18.2988%	68.4510%	9.3191%	3.8758%	0.0553%	100.0000%
Control Area Generation Factors										
Control Area Generation - West										
CAGW	4.3071%	72.9510%	22.7419%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Control Area Generation - East										
CAGE	0.0000%	0.0000%	0.0000%	0.0000%	18.8952%	67.5668%	9.4250%	4.0585%	0.0546%	100.0000%

PacifiCorp
 Washington Results of Operations - December 2016
 JAM INPUT TEMPLATE
 COINCIDENT PEAKS

= equals

			LOADS FOR JURISDICTIONAL ALLOCATION (CP) - Prior to Temperature Adjustment										
			Non-FERC							FERC		NET UT	Total
Month	Day	Time	CA	OR	WA	E. WY	UT	ID	W. WY	UT			
Jan-16	4	18	134	2,288	738	1,021	3,377	446	214	3	3,374	8,218	
Feb-16	2	8	145	2,297	712	967	3,302	425	219	3	3,299	8,068	
Mar-16	15	8	125	2,058	604	956	2,912	346	210	2	2,909	7,211	
Apr-16	26	8	119	1,926	508	881	2,829	368	202	2	2,826	6,833	
May-16	31	17	122	1,970	590	886	3,196	495	203	2	3,194	7,463	
Jun-16	28	16	134	2,202	772	1,023	4,466	676	209	3	4,463	9,482	
Jul-16	28	17	139	2,463	817	998	4,709	575	204	3	4,706	9,905	
Aug-16	16	17	139	2,322	786	1,040	4,340	546	202	3	4,337	9,374	
Sep-16	1	15	110	1,821	588	1,028	4,082	558	194	3	4,080	8,381	
Oct-16	19	8	114	1,917	601	892	2,870	380	197	2	2,868	6,971	
Nov-16	30	18	124	2,089	607	1,028	3,418	383	209	3	3,415	7,858	
Dec-16	14	18	124	2,584	818	1,035	3,483	445	221	5	3,477	8,708	
			1,529	25,938	8,141	11,756	42,984	5,643	2,483	35	42,948.67	98,474	

+ 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-16	4	18	7	41	30	(1)	5	(1)	(0)	-	5	81	
Feb-16	2	8	3	130	67	12	4	1	1	-	4	218	
Mar-16	15	8	4	94	35	7	57	9	1	-	57	206	
Apr-16	26	8	10	144	48	17	60	10	2	-	60	292	
May-16	31	17	(0)	(6)	(40)	(8)	36	30	(1)	-	36	12	
Jun-16	28	16	(3)	(139)	(85)	(25)	(335)	(20)	(1)	-	(335)	(607)	
Jul-16	28	17	0	11	(31)	2	(232)	2	0	-	(232)	(247)	
Aug-16	16	17	(1)	(101)	(35)	18	(129)	9	0	-	(129)	(239)	
Sep-16	1	15	0	13	(3)	3	(186)	(19)	0	-	(186)	(192)	
Oct-16	19	8	2	158	88	27	99	7	3	-	99	385	
Nov-16	30	18	12	197	74	28	43	10	3	-	43	367	
Dec-16	14	18	(3)	(91)	(35)	(16)	(20)	(5)	(2)	-	(20)	(171)	
			32	452	114	65	(599)	34	7	-	(599)	104	

= equals

			NORMALIZED LOADS FOR JURISDICTIONAL ALLOCATION (CP)										
			Non-FERC							FERC		NET UT	Total
Month	Day	Time	CA	OR	WA	E. WY	UT	ID	W. WY	UT			
Jan-16	4	18	140	2,330	767	1,020	3,382	445	214	3	3,379	8,298	
Feb-16	2	8	148	2,427	780	980	3,305	426	221	3	3,302	8,287	
Mar-16	15	8	129	2,152	639	963	2,969	354	210	2	2,966	7,417	
Apr-16	26	8	130	2,070	556	898	2,889	379	204	2	2,886	7,125	
May-16	31	17	122	1,964	551	879	3,232	526	203	2	3,230	7,475	
Jun-16	28	16	131	2,063	687	998	4,131	656	208	3	4,128	8,875	
Jul-16	28	17	139	2,475	786	999	4,478	578	204	3	4,474	9,658	
Aug-16	16	17	138	2,220	751	1,058	4,211	555	202	3	4,208	9,135	
Sep-16	1	15	111	1,834	584	1,031	3,896	538	194	3	3,894	8,189	
Oct-16	19	8	116	2,075	689	919	2,969	387	200	2	2,967	7,356	
Nov-16	30	18	136	2,286	681	1,057	3,460	393	212	3	3,458	8,225	
Dec-16	14	18	120	2,494	783	1,018	3,463	440	219	5	3,458	8,537	
			1,561	26,390	8,254	11,821	42,385	5,677	2,491	35	42,350	98,578	

SC Factor	1.5831%	26.7705%	8.3731%	11.9916%		5.7593%	2.5265%	0.0356%	42.9603%	100.0000%
SG Factor	1.5665%	26.2476%	8.2107%	12.4108%		5.9290%	2.6559%	0.0353%	42.9442%	100.0000%

PacifiCorp
 Washington Results of Operations - December 2016
 JAM INPUT TEMPLATE
 ENERGY

		METERED LOADS (MWH)									
		Non-FERC						FERC			
Year	Month	CA	OR	WA	E. WY	Total UT	ID	W. WY	UT	Net UT	Total
2016	1	79,586	1,354,868	436,418	726,563	2,195,223	291,364	159,173	1,917	2,193,306	5,243,195
2016	2	66,291	1,152,783	354,439	639,587	1,971,555	255,515	145,031	1,607	1,969,948	4,585,201
2016	3	68,639	1,168,755	344,465	654,423	1,922,559	246,428	151,096	1,513	1,921,046	4,556,366
2016	4	62,106	1,035,377	302,898	607,574	1,845,331	238,594	141,285	1,382	1,843,949	4,233,165
2016	5	71,221	1,072,150	326,684	600,728	1,964,040	307,756	148,060	1,333	1,962,707	4,490,640
2016	6	77,001	1,151,914	346,858	658,547	2,304,109	473,616	143,559	1,653	2,302,456	5,155,606
2016	7	84,308	1,206,505	384,563	680,871	2,595,235	480,553	146,226	1,769	2,593,465	5,578,260
2016	8	85,033	1,299,557	410,499	668,994	2,490,706	397,225	143,868	1,657	2,489,049	5,495,882
2016	9	63,127	1,060,343	344,166	663,566	2,018,696	275,899	141,221	1,369	2,017,327	4,567,017
2016	10	60,814	1,105,201	352,151	662,730	1,927,504	252,514	150,635	1,342	1,926,162	4,511,548
2016	11	65,771	1,134,000	354,260	650,687	1,942,251	231,092	145,020	1,489	1,940,762	4,523,081
2016	12	84,255	1,475,032	474,671	733,468	2,217,969	293,269	156,426	3,173	2,214,796	5,435,089
		868,152	14,216,484	4,432,072	7,947,738	25,395,178	3,743,826	1,771,600	20,203	25,374,975	58,375,051

(less)

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

		Non-FERC						FERC			
Year	Month	CA	OR	WA	E. WY	UT	ID	W. WY	UT	NET UT	Total
2016	1	-	-	-	-	(9,122)	-	-	-	(9,122)	(9,122)
2016	2	-	-	-	-	-	-	-	-	-	-
2016	3	-	-	-	-	-	-	-	-	-	-
2016	4	-	-	-	-	-	-	-	-	-	-
2016	5	-	-	-	-	-	-	-	-	-	-
2016	6	-	-	-	-	(8,351)	-	-	-	(8,351)	(8,351)
2016	7	-	-	-	-	(6,654)	-	-	-	(6,654)	(6,654)
2016	8	-	-	-	-	(8,399)	-	-	-	(8,399)	(8,399)
2016	9	-	-	-	-	(3,027)	-	-	-	(3,027)	(3,027)
2016	10	-	-	-	-	-	-	-	-	-	-
2016	11	-	-	-	-	-	-	-	-	-	-
2016	12	-	-	-	-	(9,410)	-	-	-	(9,410)	(9,410)
		-	-	-	-	(44,962)	-	-	-	(44,962)	(44,962)

= equals

		LOADS SERVED FROM COMPANY RESOURCES (NPC)									
		Non-FERC						FERC			
Year	Month	CA	OR	WA	E. WY	UT	ID	W. WY	UT	Net UT	Total
2016	1	79,586	1,354,868	436,418	726,563	2,186,100	291,364	159,173	1,917	2,184,184	5,234,073
2016	2	66,291	1,152,783	354,439	639,587	1,971,555	255,515	145,031	1,607	1,969,948	4,585,201
2016	3	68,639	1,168,755	344,465	654,423	1,922,559	246,428	151,096	1,513	1,921,046	4,556,366
2016	4	62,106	1,035,377	302,898	607,574	1,845,331	238,594	141,285	1,382	1,843,949	4,233,165
2016	5	71,221	1,072,150	326,684	600,728	1,964,040	307,756	148,060	1,333	1,962,707	4,490,640
2016	6	77,001	1,151,914	346,858	658,547	2,295,759	473,616	143,559	1,653	2,294,106	5,147,255
2016	7	84,308	1,206,505	384,563	680,871	2,588,581	480,553	146,226	1,769	2,586,812	5,571,606
2016	8	85,033	1,299,557	410,499	668,994	2,482,307	397,225	143,868	1,657	2,480,650	5,487,483
2016	9	63,127	1,060,343	344,166	663,566	2,015,669	275,899	141,221	1,369	2,014,300	4,563,991
2016	10	60,814	1,105,201	352,151	662,730	1,927,504	252,514	150,635	1,342	1,926,162	4,511,548
2016	11	65,771	1,134,000	354,260	650,687	1,942,251	231,092	145,020	1,489	1,940,762	4,523,081
2016	12	84,255	1,475,032	474,671	733,468	2,208,559	293,269	156,426	3,173	2,205,386	5,425,679
		868,152	14,216,484	4,432,072	7,947,738	25,350,216	3,743,826	1,771,600	20,203	25,330,013	58,330,088

+ plus

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

		Non-FERC						FERC			
Year	Month	CA	OR	WA	E. WY	UT	ID	W. WY	UT	Net UT	Total
2016	1	-	-	-	-	13	302	-	-	13	315
2016	2	-	-	-	-	85	200	-	-	85	284
2016	3	-	-	-	-	212	297	-	-	212	509
2016	4	-	-	-	-	202	200	-	-	202	401
2016	5	-	-	-	-	16	102	-	-	16	118
2016	6	-	-	-	-	125	205	-	-	125	330
2016	7	-	-	-	-	13	145	-	-	13	158
2016	8	-	-	-	-	200	1,244	-	-	200	1,443
2016	9	-	-	-	-	608	615	-	-	608	1,223
2016	10	-	-	-	-	91	755	-	-	91	846
2016	11	-	-	-	-	30	73	-	-	30	103
2016	12	-	-	-	-	40	205	-	-	40	245
		-	-	-	-	1,635	4,342	-	-	1,635	5,977

PacifiCorp
 Washington Results of Operations - December 2016
 JAM INPUT TEMPLATE
 ENERGY

= equals

		NORMALIZED LOADS SERVED FROM COMPANY RESOURCES (NPC) - Prior to Temperature Adjustment									
		Non-FERC							FERC		
Year	Month	CA	OR	WA	E. WY	UT	ID	W. WY	UT	UT	Total
2016	1	79,586	1,354,868	436,418	726,563	2,186,114	291,666	159,173	1,917	2,184,197	5,234,388
2016	2	66,291	1,152,783	354,439	639,587	1,971,640	255,715	145,031	1,607	1,970,033	4,585,486
2016	3	68,639	1,168,755	344,465	654,423	1,922,771	246,725	151,096	1,513	1,921,258	4,556,875
2016	4	62,106	1,035,377	302,898	607,574	1,845,533	238,794	141,285	1,382	1,844,150	4,233,566
2016	5	71,221	1,072,150	326,684	600,728	1,964,056	307,859	148,060	1,333	1,962,723	4,490,759
2016	6	77,001	1,151,914	346,858	658,547	2,295,884	473,821	143,559	1,653	2,294,231	5,147,585
2016	7	84,308	1,206,505	384,563	680,871	2,588,594	480,697	146,226	1,769	2,586,825	5,571,764
2016	8	85,033	1,299,557	410,499	668,994	2,482,507	398,469	143,868	1,657	2,480,850	5,488,927
2016	9	63,127	1,060,343	344,166	663,566	2,016,278	276,514	141,221	1,369	2,014,909	4,565,214
2016	10	60,814	1,105,201	352,151	662,730	1,927,595	253,270	150,635	1,342	1,926,253	4,512,394
2016	11	65,771	1,134,000	354,260	650,687	1,942,281	231,166	145,020	1,489	1,940,792	4,523,184
2016	12	84,255	1,475,032	474,671	733,468	2,208,599	293,473	156,426	3,173	2,205,426	5,425,923
		868,152	14,216,484	4,432,072	7,947,738	25,351,851	3,748,168	1,771,600	20,203	25,331,648	58,336,065

+ plus

		Temperature Adjustment for Energy									
		Non-FERC							FERC		
Year	Month	CA	OR	WA	E. WY	UT	ID	W. WY	UT	UT	Total
2016	1	4,179	34,171	13,603	454	(2,682)	408	50		(2,682)	50,183
2016	2	3,103	68,768	28,173	8,917	8,919	2,736	993		8,919	121,607
2016	3	2,258	37,873	18,406	4,465	18,163	2,681	495		18,163	84,340
2016	4	3,306	37,466	18,303	2,202	9,121	3,830	260		9,121	74,487
2016	5	642	7,179	(5,960)	1,137	17,554	10,443	(75)		17,554	30,920
2016	6	(900)	(48,363)	(20,878)	(12,461)	(196,303)	(36,381)	(357)		(196,303)	(315,644)
2016	7	361	24,592	(2,905)	(311)	(111,954)	1,068	(9)		(111,954)	(89,158)
2016	8	(813)	(48,210)	(12,965)	5,279	(82,419)	2,526	177		(82,419)	(136,424)
2016	9	233	19,411	4,465	2,077	2,455	14,079	80		2,455	42,799
2016	10	333	14,364	16,961	6,791	(11,678)	4,637	875		(11,678)	32,282
2016	11	4,437	69,267	39,223	10,954	30,807	4,594	1,221		30,807	160,503
2016	12	(1,384)	(50,077)	(27,289)	(11,194)	(13,594)	(6,630)	(1,242)		(13,594)	(111,411)
		15,756	166,440	69,137	18,309	(331,612)	3,989	2,466	-	(331,612)	(55,516)

= equals

		NORMALIZED LOADS FOR JURISDICTIONAL ALLOCATION (MWH)									
		Non-FERC							FERC		
Year	Month	CA	OR	WA	E. WY	UT	ID	W. WY	UT	UT	Total
2016	1	83,765	1,389,040	450,020	727,017	2,183,432	292,074	159,224	1,917	2,181,515	5,284,571
2016	2	69,394	1,221,550	382,612	648,504	1,980,559	258,450	146,024	1,607	1,978,952	4,707,093
2016	3	70,897	1,206,628	362,871	658,888	1,940,934	249,406	151,591	1,513	1,939,421	4,641,215
2016	4	65,413	1,072,843	321,201	609,776	1,854,653	242,623	141,544	1,382	1,853,271	4,308,053
2016	5	71,864	1,079,328	320,725	601,865	1,981,610	318,302	147,985	1,333	1,980,277	4,521,678
2016	6	76,101	1,103,551	325,980	646,086	2,099,580	437,440	143,202	1,653	2,097,927	4,831,941
2016	7	84,669	1,231,098	381,658	680,559	2,476,640	481,766	146,216	1,769	2,474,871	5,482,606
2016	8	84,220	1,251,347	397,534	674,273	2,400,089	400,995	144,045	1,657	2,398,432	5,352,503
2016	9	63,360	1,079,753	348,631	665,643	2,018,733	290,592	141,300	1,369	2,017,364	4,608,013
2016	10	61,147	1,119,565	369,112	669,521	1,915,917	257,907	151,510	1,342	1,914,575	4,544,677
2016	11	70,208	1,203,267	393,484	661,640	1,973,088	235,759	146,240	1,489	1,971,599	4,683,687
2016	12	82,871	1,424,955	447,382	722,274	2,195,005	286,843	155,184	3,173	2,191,832	5,314,513
		883,908	14,382,924	4,501,209	7,966,047	25,020,239	3,752,157	1,774,066	20,203	25,000,036	58,280,550

SE Factor	1.5166%	24.6788%	7.7233%	13.6684%		6.4381%	3.0440%	0.0347%	42.8960%	100.0000%
CAEW Factor	4.4714%	72.7585%	22.7701%	0.0000%		0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
CAEE Factor	0.0000%	0.0000%	0.0000%	20.6843%		9.7427%	4.6065%	0.0525%	64.9141%	100.0000%

PacifiCorp
 Washington Results of Operations - December 2016
 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-16	4	8	135	2,296	747	1,021	3,501	446	214	3	3,498	8,360
Feb-16	2	8	145	2,297	712	1,022	3,502	434	220	3	3,499	8,333
Mar-16	15	8	125	2,058	604	942	2,994	381	208	3	2,991	7,313
Apr-16	26	8	119	1,926	508	884	2,902	383	200	2	2,900	6,923
May-16	31	18	124	1,992	582	824	3,263	530	206	2	3,261	7,521
Jun-16	6	17	129	2,448	793	1,023	4,702	839	209	3	4,698	10,143
Jul-16	29	17	143	2,485	809	1,006	5,021	567	197	3	5,018	10,228
Aug-16	18	18	143	2,496	804	1,001	4,837	649	210	3	4,834	10,141
Sep-16	26	18	106	1,964	618	1,026	4,224	559	199	2	4,222	8,697
Oct-16	19	8	114	1,917	601	966	2,961	374	210	2	2,959	7,143
Nov-16	29	8	136	2,110	658	1,028	3,418	383	209	3	3,415	7,942
Dec-16	14	18	124	2,584	818	1,065	3,635	464	219	6	3,629	8,908
			1,543	26,573	8,256	11,810	44,960	6,009	2,500	36	44,924.16	101,651
+ 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-16	4	8	7	42	30	(1)	5	(1)	(0)	-	5	81
Feb-16	2	8	3	130	67	6	(10)	(3)	1	-	(10)	194
Mar-16	15	8	4	94	35	3	57	4	0	-	57	198
Apr-16	26	8	10	144	48	17	62	11	2	-	62	294
May-16	31	18	(0)	(6)	(39)	(10)	74	27	(0)	-	74	46
Jun-16	6	17	(3)	(267)	(86)	(25)	(335)	(20)	(1)	-	(335)	(736)
Jul-16	29	17	0	25	(21)	2	(190)	10	(0)	-	(190)	(174)
Aug-16	18	18	(1)	(147)	(37)	(7)	(178)	8	0	-	(178)	(363)
Sep-16	26	18	1	89	10	3	(187)	(19)	0	-	(187)	(102)
Oct-16	19	8	2	158	88	12	27	4	1	-	27	292
Nov-16	29	8	8	236	84	28	43	10	3	-	43	413
Dec-16	14	18	(3)	(91)	(35)	(5)	(26)	(14)	(1)	-	(26)	(174)
			28	408	144	24	(659)	18	6	-	(659)	(32)
= 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-16	4	8	142	2,337	777	1,020	3,506	445	214	3	3,503	8,441
Feb-16	2	8	148	2,427	780	1,028	3,493	431	220	3	3,489	8,527
Mar-16	15	8	129	2,152	639	946	3,050	386	209	3	3,047	7,510
Apr-16	26	8	130	2,070	556	901	2,963	393	202	2	2,961	7,216
May-16	31	18	124	1,986	543	814	3,337	557	205	2	3,335	7,567
Jun-16	6	17	127	2,180	707	998	4,367	819	208	3	4,363	9,407
Jul-16	29	17	143	2,510	788	1,008	4,831	577	197	3	4,828	10,055
Aug-16	18	18	142	2,349	767	994	4,659	657	210	3	4,656	9,778
Sep-16	26	18	107	2,053	628	1,030	4,038	540	199	2	4,035	8,594
Oct-16	19	8	116	2,075	689	978	2,988	377	211	2	2,986	7,435
Nov-16	29	8	144	2,346	742	1,057	3,460	393	212	3	3,458	8,355
Dec-16	14	18	120	2,494	783	1,059	3,609	450	218	6	3,603	8,734
			1,571	26,981	8,400	11,833	44,301	6,026	2,506	36	44,265	101,619
CACW			4.2524%	73.0151%	22.7325%	0.0000%		0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
CACE			0.0000%	0.0000%	0.0000%	18.2988%		9.3191%	3.8758%	0.0553%	68.4510%	100.0000%
CAGW			4.3071%	72.9510%	22.7419%	0.0000%		0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
CAGE			0.0000%	0.0000%	0.0000%	18.8952%		9.4250%	4.0585%	0.0546%	67.5668%	100.0000%

PacifiCorp
Washington Results of Operations - December 2016

	TOTAL	California	Oregon	Washington	Wyo-PP&L	Utah	Idaho-UP&L	Wyo-UP&L	FERC	OTHER	NON-UTILITY
TOTAL GROSS PLANT (LESS SO FACTOR)	25,879,617,231	510,670,193	6,153,455,543	1,763,995,144	3,168,872,457	11,969,651,365	1,626,282,519	679,454,802	7,235,208		
SO											
SYSTEM OVERHEAD FACTOR (SO)	100.0000%	1.9733%	23.7772%	6.8162%	12.2447%	46.2513%	6.2840%	2.6254%	0.0280%		
GROSS PLANT:											
PRODUCTION PLANT	12,058,110,344	155,498,388	2,633,708,152	821,022,106	1,596,331,832	5,707,880,721	796,182,272	342,872,132	4,614,741		0
Washington Expedited Rate Filing - June 2015	5,976,345,544	63,120,285	1,069,098,983	333,281,541	852,313,793	3,047,847,131	425,151,430	183,068,366	2,464,015		0
DISTRIBUTION PLANT	6,483,312,257	255,220,719	1,961,718,134	473,373,918	581,848,688	2,760,473,426	325,566,297	125,111,075	0		0
GENERAL PLANT	1,180,657,353	27,557,681	322,221,242	85,968,130	145,849,237	488,804,771	78,973,457	31,095,223	187,811		0
INTANGIBLE PLANT	836,671,508	22,207,390	322,563,952	95,027,974	72,790,210	267,813,029	41,599,599	14,517,259	152,094		0
TOTAL GROSS PLANT	26,535,097,006	523,604,464	6,309,310,462	1,808,673,669	3,249,133,761	12,272,819,079	1,667,473,054	696,664,055	7,418,462		0
GPS											
GROSS PLANT-SYSTEM FACTOR	100.0000%	1.9733%	23.7772%	6.8162%	12.2447%	46.2513%	6.2840%	2.6254%	0.0280%		0.0000%
ACCUMULATED DEPRECIATION AND AMORTIZATION											
PRODUCTION PLANT	(4,040,214,077)	(57,319,206)	(970,828,713)	(302,648,154)	(512,177,763)	(1,831,069,839)	(255,429,482)	(110,527,584)	(1,487,636)		1,274,300
TRANSMISSION PLANT	(1,549,416,777)	(23,981,735)	(406,207,645)	(126,629,691)	(187,526,504)	(670,689,228)	(93,560,321)	(40,279,479)	(542,172)		0
DISTRIBUTION PLANT	(2,632,601,289)	(124,667,943)	(958,413,737)	(223,020,591)	(232,132,777)	(906,321,245)	(136,684,175)	(51,360,821)	0		0
GENERAL PLANT	(447,747,441)	(10,294,768)	(123,843,875)	(38,392,518)	(56,427,657)	(178,644,249)	(28,685,217)	(11,391,672)	(67,484)		0
INTANGIBLE PLANT	(521,649,541)	(13,007,311)	(180,801,560)	(51,460,604)	(49,580,631)	(190,083,307)	(26,762,601)	(9,855,281)	(98,246)		0
	(9,191,629,124)	(229,270,962)	(2,640,095,531)	(742,151,558)	(1,037,845,332)	(3,776,807,868)	(541,121,796)	(223,414,837)	(2,195,538)		1,274,300
NET PLANT	17,343,467,882	294,333,502	3,669,214,931	1,066,522,111	2,211,288,428	8,496,011,211	1,126,351,258	473,249,218	5,222,924		1,274,300
SNP											
SYSTEM NET PLANT FACTOR (SNP)	100.0000%	1.6971%	21.1562%	6.1494%	12.7500%	48.9868%	6.4944%	2.7287%	0.0301%		0.0073%
DISTRIBUTION:											
DISTRIBUTION PLANT - PACIFIC											
	S	3,272,161,458	255,220,719	1,961,718,134	473,373,918	581,848,688	0	0	0	0	0
LESS ACCUMULATED DEPRECIATION											
	S	(1,538,235,048)	(124,667,943)	(958,413,737)	(223,020,591)	(232,132,777)	0	0	0	0	0
		1,733,926,410	130,552,776	1,003,304,397	250,353,327	349,715,910	0	0	0	0	0
DNPDP											
DIVISION NET PLANT DISTRIBUTION PACIFIC	100.0000%	7.5293%	57.8631%	14.4385%	20.1690%	0.0000%	0.0000%	0.0000%	0.0000%		
DISTRIBUTION PLANT - UTAH											
	S	3,211,150,798	0	0	0	0	2,760,473,426	325,566,297	125,111,075	0	0
LESS ACCUMULATED DEPRECIATION											
	S	(1,094,366,241)	0	0	0	0	(906,321,245)	(136,684,175)	(51,360,821)	0	0
		2,116,784,558	0	0	0	0	1,854,152,182	188,882,122	73,750,254	0	0
DNPDU											
DIVISION NET PLANT DISTRIBUTION UTAH	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	87.5929%	8.9231%	3.4841%	0.0000%		
TOTAL NET DISTRIBUTION PLANT	3,850,710,968	130,552,776	1,003,304,397	250,353,327	349,715,910	1,854,152,182	188,882,122	73,750,254	0		0
DNPD & SNP											
SYSTEM NET PLANT DISTRIBUTION	100.0000%	3.3904%	26.0550%	6.5015%	9.0819%	48.1509%	4.9051%	1.9152%	0.0000%		

PacifiCorp
Washington Results of Operations - December 2016

	TOTAL	California	Oregon	Washington	Wyo-PP&L	Utah	Idaho-UP&L	Wyo-UP&L	FERC	OTHER	NON-UTILITY
Jim Bridger Plant Allocation:											
Wast Control Area		99.65%									
East Control Area		0.35%									
JBG		4.2921%	72.6956%	22.6623%	0.0661%	0.2365%	0.0330%	0.0142%	0.0002%		
JBE		4.4557%	72.5038%	22.6904%	0.0724%	0.2272%	0.0341%	0.0161%	0.0002%		

TRANSMISSION:

TRANSMISSION PLANT

JBG	89,172,635	3,827,345	64,824,624	20,208,562	58,973	210,879	29,416	12,667	170
DGU	0	0	0	0	0	0	0	0	0
CAGW	1,378,672,732	59,381,319	1,005,755,203	313,536,210	0	0	0	0	0
CAGE	4,514,142,014	0	0	0	852,955,019	3,050,059,096	425,456,520	183,205,541	2,465,838
SG	(5,641,836)	(88,379)	(1,480,844)	(463,231)	(700,198)	(2,422,843)	(334,506)	(149,841)	(1,993)
	5,976,345,544	63,120,285	1,069,098,983	333,281,541	852,313,793	3,047,847,131	425,151,430	183,068,366	2,464,015

LESS ACCUMULATED DEPRECIATION

DGP	0	0	0	0	0	0	0	0	0
JBG	(47,583,175)	(2,042,299)	(34,590,897)	(10,783,438)	(31,468)	(112,526)	(15,696)	(6,759)	(91)
CAGW	(512,369,266)	(22,068,445)	(373,778,377)	(116,522,445)	0	0	0	0	0
CAGE	(997,699,877)	0	0	0	(188,517,134)	(674,113,392)	(94,032,912)	(40,491,448)	(544,991)
SG	8,235,541	129,009	2,161,628	676,192	1,022,098	3,536,690	488,287	218,728	2,910
	(1,549,416,777)	(23,981,735)	(406,207,645)	(126,629,691)	(187,526,504)	(670,689,228)	(93,560,321)	(40,279,479)	(542,172)

TOTAL NET TRANSMISSION PLANT

SNPT

SYSTEM NET PLANT TRANSMISSION

	4,426,928,768	39,138,550	662,891,338	206,651,849	664,787,289	2,377,157,903	331,591,109	142,788,887	1,921,843
	100.0000%	0.8841%	14.9741%	4.6681%	15.0169%	53.6977%	7.4903%	3.2255%	0.0434%
WRG	100.0000%	0.8841%	14.9741%	4.6681%	15.0167%	53.6978%	7.4904%	3.2254%	0.0434%
WRE	100.0000%	0.9178%	14.9346%	4.6739%	16.4386%	51.5897%	7.7429%	3.6609%	0.0417%

Total Electric Billings

CN

Customer System factor - CN

	1,894,751	47,093	598,384	135,146	129,926	890,081	77,949	16,172	0
		2.4855%	31.5812%	7.1327%	6.8571%	46.9761%	4.1139%	0.8535%	0.0000%

CIAC

Contributions in Aid of Construction

	Customer Adv. Received	Factor %
Oregon	26.1	26.0550%
Washington - Other	6.5	6.5015%
Washington - SWIFT	-	0.0000%
Idaho - PPL	-	0.0000%
Idaho - UPL	4.9	4.9051%
Montana	-	0.0000%
Wyoming PPL	9.1	9.0819%
Wyoming UPL	1.9	1.9152%
California	3.4	3.3904%
Utah	48.2	48.1509%
Total	100	100.0000%

PacifiCorp
Washington Results of Operations - December 2016

		TOTAL	California	Oregon	Washington	Wyo-PP&L	Utah	Idaho-UP&L	Wyo-UP&L	FERC	OTHER	NON-UTILITY
Account 904 Balance		12,228,903	444,450	4,202,771	1,471,819	1,331,903	4,209,404	562,672	5,884	0		
BADDEBT		100.0000%	3.6344%	34.3675%	12.0356%	10.8914%	34.4218%	4.6012%	0.0481%	0.0000%		
Account 182.22												
Pre-merger	(101)	CAGW	17,094,202	736,271	12,470,387	3,887,544	0	0	0	0		
	(108)	CAGW	(8,434,030)	(363,265)	(6,152,707)	(1,918,058)	0	0	0	0		
Post-merger	(101)	CAGW	3,485,613	150,130	2,542,789	792,694	0	0	0	0		
	(108)	CAGW	(240,609)	(10,363)	(175,527)	(54,719)	0	0	0	0		
	(107)	CAGW	1,778,549	76,605	1,297,469	404,476	0	0	0	0		
	(120)	CAEW	1,975,759	88,344	1,437,532	449,883	0	0	0	0		
	(228)	CAGW	7,220,849	311,012	5,267,680	1,642,157	0	0	0	0		
	(228)	CAGW	1,472,376	63,417	1,074,113	334,846	0	0	0	0		
	(228)	SNNP	3,531,000	152,085	2,575,899	803,016	0	0	0	0		
	(228)	CAEW	1,743,025	77,938	1,268,198	396,889	0	0	0	0		
Total Acct 182.22			29,626,734	1,282,172	21,605,833	6,738,729	0	0	0	0		
Revised Study	(228)	SNNP	112,680	4,853	82,201	25,626	0	0	0	0		
	(228)	CAEW	941,950	42,118	685,348	214,483	0	0	0	0		
December 1993 Adj.			1,054,630	46,972	767,550	240,109	0	0	0	0		
Adjusted Acct 182.22			30,681,364	1,329,144	22,373,382	6,978,838	0	0	0	0		
TROJP			100.0000%	4.3321%	72.9217%	22.7462%	0.0000%	0.0000%	0.0000%	0.0000%		
Trojan Plant Allocator												
Account 228.42												
Plant - Premerger		CAGW	7,220,849	311,012	5,267,680	1,642,157	0	0	0	0		
- Postmerger		CAGW	1,472,376	63,417	1,074,113	334,846	0	0	0	0		
Storage Facility		CAEW	1,743,025	77,938	1,268,198	396,889	0	0	0	0		
Transition Costs		SNNP	3,531,000	152,085	2,575,899	803,016	0	0	0	0		
Total Acct 228.42			13,967,250	604,452	10,185,890	3,176,909	0	0	0	0		
Transition Costs		SNNP	112,680	4,853	82,201	25,626	0	0	0	0		
Storage Facility		CAEW	941,950	42,118	685,348	214,483	0	0	0	0		
December 1993 Adj.			1,054,630	46,972	767,550	240,109	0	0	0	0		
Adjusted Acct 228.42			15,021,880	651,423	10,953,439	3,417,017	0	0	0	0		
TROJD			100.0000%	4.3365%	72.9166%	22.7469%	0.0000%	0.0000%	0.0000%	0.0000%		
DITEXP:												
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)	(355,860)	(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

PacifiCorp
Washington Results of Operations - December 2016

		TOTAL	California	Oregon	Washington	Wyo-PP&L	Utah	Idaho-UP&L	Wyo-UP&L	FERC	OTHER	NON-UTILITY
Pre-Merger - UPL												
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
Total UPL		(12,421,380)	(492)	281	(1,486)	(25)	(10,186,954)	(1,590,928)	(593,259)	(48,517)	0	0
Post-Merger (Vintage beginning 2006 and forward except for WCA which is 2007 and forward)												
Prod / Other Prod	S	22,041,634	372,693	6,013,248	1,919,172	2,758,679	9,109,628	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	24,981,969	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
Total Post Merger		787,409,056	15,103,064	215,054,452	25,493,720	94,819,956	333,076,941	39,729,977	21,077,837	2,540,410	0	40,512,699
Total Deferred Taxes		772,750,304	14,791,952	211,718,410	24,805,331	93,641,482	322,777,412	38,139,096	20,484,759	2,491,912	0	43,899,950
Percentage of Total (DITEXP)		100.0000%	1.9142%	27.3980%	3.2100%	12.1179%	41.7699%	4.9355%	2.6509%	0.3225%	0.0000%	5.6810%
DITBAL :												
Pre-Merger - PPL												
Prod / Hydro	S	38,496,372	1,426,084	21,176,194	5,762,239	8,620,634	1,511,221	0	0	0	0	0
Transmission	S	16,878,780	846,000	9,194,611	2,523,428	3,778,825	738,056	0	0	0	0	0
Distribution	S	17,401,021	2,241,107	8,984,105	3,566,157	2,609,652	0	0	0	0	0	0
General	S	(301,646)	219	(195,168)	138	(70,485)	(35,205)	(152)	(889)	(104)	0	0
Mining	S	5,248	83	1,320	406	732	2,210	318	167	12	0	0
Malin	S	0	0	0	0	0	0	0	0	0	0	0
Non Utility	NUTIL	(20,344)	0	0	0	0	0	0	0	0	0	(20,344)
Total PPL		72,459,431	4,313,553	39,161,062	11,852,368	14,939,158	2,214,282	166	(722)	(92)	0	(20,344)
Pre-Merger - UPL												
Prod / Hydro	S	62,329,130	0	0	0	0	49,496,902	9,250,927	3,165,290	416,011	0	0
Transmission	S	39,083,264	0	0	0	0	33,018,468	4,413,978	1,451,434	199,384	0	0
Distribution	S	27,580,897	0	0	0	0	22,543,538	3,668,624	1,368,735	0	0	0
General	S	(695,917)	(1,552)	(98,644)	(5,613)	(40,876)	(275,382)	(191,157)	(79,711)	(2,982)	0	0
Mining	S	13,520	214	3,401	1,046	1,885	5,693	820	429	32	0	0
Total UPL		128,310,894	(1,338)	(95,243)	(4,567)	(38,991)	104,789,219	17,143,192	5,906,177	612,445	0	0

PacifiCorp
Washington Results of Operations - December 2016

	TOTAL	California	Oregon	Washington	Wyo-PP&L	Utah	Idaho-UP&L	Wyo-UP&L	FERC	OTHER	NON-UTILITY	
Post-Merger (Vintage beginning 2006 and forward except for WCA which is 2007 and forward)												
Prod / Other Prod	S	467,189,333	8,377,875	133,378,767	37,461,251	59,307,684	190,796,326	25,446,068	10,783,457	1,637,905	0	
Cholla Unit 4	S	31,303,088	411,648	7,090,148	0	3,812,411	12,758,895	1,391,412	1,127,236	81,773	4,629,565	
Gadsby Unit 4, 5 & 6	S	5,888,838	93,576	1,507,530	0	735,726	2,561,280	334,790	157,071	20,649	478,216	
Hydro-PPL	S	38,303,388	737,877	11,383,997	3,184,571	4,862,543	15,205,359	1,992,664	813,550	122,827	0	
Hydro-UPL	S	11,779,913	239,922	3,524,396	1,025,126	1,448,400	4,653,100	607,628	246,232	35,109	0	
Transmission	S	274,172,198	5,137,434	80,159,267	22,168,329	34,285,668	110,967,901	14,696,338	5,878,040	879,221	0	
Distribution	S	937,458,888	34,244,417	266,869,025	59,725,226	75,103,853	439,785,741	46,412,189	15,311,619	0	6,818	
General/ Intangibles	S	67,290,041	1,583,841	21,297,537	5,058,450	8,269,011	25,737,577	3,774,588	1,448,829	120,204	4	
Mining	S	(3,059,972)	(44,354)	(748,961)	(232,692)	(413,669)	(1,330,777)	(186,789)	(99,260)	(3,470)	0	
WCA - CAEE 2007+	S	2,345,795	37,804	588,240	0	328,710	984,056	144,937	74,624	7,452	179,972	
WCA - CAGE 2007+	S	1,790,826,035	29,011,080	471,069,691	0	229,805,610	755,349,573	99,566,673	49,707,291	6,107,446	150,208,671	
WCA - CAGW 2007+	S	410,130,366	6,758,318	111,499,570	89,309,687	53,334,328	174,342,273	23,088,622	11,216,434	1,451,983	(60,870,849)	
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	166,230,415	3,707,356	46,654,129	11,223,622	19,821,643	69,531,331	9,198,600	4,172,362	344,114	1,577,258	
WCA - JBG 2007+	S	144,114,817	2,325,905	38,339,817	31,255,188	18,567,586	62,250,582	8,179,386	4,013,727	380,261	(21,197,635)	
OREGON EXTRA BOOK DEPR	S	(57,628,316)	0	(57,628,316)	0	0	0	0	0	0	0	
Non Utility	NUTIL	(1,389,517)	0	0	0	0	0	0	0	0	(1,389,517)	
Total Post Merger		4,284,955,310	92,622,699	1,134,984,837	260,178,758	509,269,504	1,863,593,217	234,647,106	104,851,212	11,185,474	0	73,622,503
Total Deferred Taxes		4,485,725,635	96,934,914	1,174,050,656	272,026,559	524,169,671	1,970,596,718	251,790,464	110,756,667	11,797,827	0	73,602,159
Percentage of Total (DITBAL)		100.0000%	2.1610%	26.1730%	6.0643%	11.6853%	43.9304%	5.6131%	2.4691%	0.2630%	0.0000%	1.6408%
TAXDEPR												
Total Schedule M Differences (PowerTax)		910,975,457	19,582,585	239,469,143	59,514,480	103,876,769	405,839,609	49,889,825	22,079,372	208,260	-	10,515,414
Total		910,975,457	19,582,585	239,469,143	59,514,480	103,876,769	405,839,609	49,889,825	22,079,372	208,260	0	10,515,414
TAXDEPR Factor		100.0000%	2.1496%	26.2871%	6.5330%	11.4028%	44.5500%	5.4765%	2.4237%	0.0229%	0.0000%	1.1543%
SCHMD												
Depreciation Expense :												
Steam	Acct 403.1	234,993,547	1,721,380	29,155,420	9,088,971	36,850,839	131,773,932	18,381,309	7,915,163	106,533	0	0
Nuclear	Acct 403.2	0	0	0	0	0	0	0	0	0	0	0
Hydro	Acct 403.3	35,379,609	1,228,909	20,780,450	6,478,140	1,302,654	4,658,126	649,768	279,796	3,766	0	0
Other	Acct 403.4	127,526,377	1,757,078	29,760,039	9,277,456	16,388,126	58,601,862	8,174,446	3,519,993	47,377	0	0
Transmission	Acct 403.5	103,368,482	1,090,973	18,477,976	5,760,372	14,745,740	52,728,435	7,355,135	3,167,223	42,629	0	0
Distribution	Acct 403.6	144,013,757	7,383,650	49,420,164	13,149,623	15,267,500	48,878,552	6,330,372	3,583,897	0	0	0
General	Acct 403.7&8	39,312,077	818,033	10,669,435	2,886,396	5,106,120	16,318,370	2,494,941	1,011,315	7,467	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 I Adjustment		0	0	0	0	0	0	0	0	0	0	0
Total Depreciation Expense :		684,593,850	13,998,025	158,263,483	46,640,958	89,660,979	312,959,277	43,385,971	19,477,386	207,772	0	0
SCHMDEXP		100.0000%	2.0447%	23.1179%	6.8129%	13.0970%	45.7146%	6.3375%	2.8451%	0.0303%	0.0000%	0.0000%

B1. REVENUE



Electric Operations Revenue
 Twelve Months Ending - December 2016
 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
4118000 Total			0	0	0	0	0	0	0	0	0
4211000	GAIN DISPOS PROP	554000	53	0	0	0	-12	-36	-5	0	0
4211000	GAIN DISPOS PROP	554000	83	0	83	0	0	0	0	0	0
4211000	GAIN DISPOS PROP	554000	-1,582	-31	-376	-108	-235	-731	-99	0	0
4211000	GAIN DISPOS PROP	554000	-226	0	0	0	0	-226	0	0	0
4211000 Total			-1,777	-31	-293	-108	-247	-993	-104	0	0
4212000	LOSS DISPOS PROP	554100	1	0	1	0	0	0	0	0	0
4212000	LOSS DISPOS PROP	554100	0	0	0	0	0	0	0	0	0
4212000	LOSS DISPOS PROP	554100	22	0	0	0	0	22	0	0	0
4212000	LOSS DISPOS PROP	554100	4	0	0	4	0	0	0	0	0
4212000	LOSS DISPOS PROP	554100	0	0	0	0	0	0	0	0	0
4212000	LOSS DISPOS PROP	554100	1	0	0	0	1	0	0	0	0
4212000 Total			30	0	1	4	1	23	0	0	0
4401000	RESIDENTIAL SALES	301100	-47,653	-47,653	0	0	0	0	0	0	0
4401000	RESIDENTIAL SALES	301100	-75,926	0	0	0	0	0	-75,926	0	0
4401000	RESIDENTIAL SALES	301100	-617,950	0	-617,950	0	0	0	0	0	0
4401000	RESIDENTIAL SALES	301100	-763,850	0	0	0	0	-763,850	0	0	0
4401000	RESIDENTIAL SALES	301100	-142,471	0	0	-142,471	0	0	0	0	0
4401000	RESIDENTIAL SALES	301100	-100,104	0	0	0	-100,104	0	0	0	0
4401000	RESIDENTIAL SALES	301100	-13,003	0	0	0	-13,003	0	0	0	0
4401000	RESIDENTIAL SALES	301107	1,645	1,645	0	0	0	0	0	0	0
4401000	RESIDENTIAL SALES	301107	365	0	0	0	0	0	365	0	0
4401000	RESIDENTIAL SALES	301107	2,111	0	2,111	0	0	0	0	0	0
4401000	RESIDENTIAL SALES	301107	5,451	0	0	0	0	5,451	0	0	0
4401000	RESIDENTIAL SALES	301107	6,055	0	0	6,055	0	0	0	0	0
4401000	RESIDENTIAL SALES	301107	42	0	0	0	42	0	0	0	0
4401000	RESIDENTIAL SALES	301108	429	0	429	0	0	0	0	0	0
4401000	RESIDENTIAL SALES	301108	-13,866	0	0	0	0	-13,866	0	0	0
4401000	RESIDENTIAL SALES	301108	-1,058	0	0	-1,058	0	0	0	0	0
4401000	RESIDENTIAL SALES	301108	69	0	0	0	69	0	0	0	0
4401000	RESIDENTIAL SALES	301109	-1,025	-1,025	0	0	0	0	0	0	0
4401000	RESIDENTIAL SALES	301109	-3,557	0	0	0	0	0	-3,557	0	0
4401000	RESIDENTIAL SALES	301109	-15,260	0	-15,260	0	0	0	0	0	0
4401000	RESIDENTIAL SALES	301109	-2,478	0	0	0	0	-2,478	0	0	0
4401000	RESIDENTIAL SALES	301109	-6,846	0	0	-6,846	0	0	0	0	0
4401000	RESIDENTIAL SALES	301109	-3,217	0	0	0	-3,217	0	0	0	0
4401000	RESIDENTIAL SALES	301109	14	0	0	0	14	0	0	0	0
4401000	RESIDENTIAL SALES	301119	-1	-1	0	0	0	0	0	0	0
4401000	RESIDENTIAL SALES	301119	7	0	0	0	0	0	7	0	0
4401000	RESIDENTIAL SALES	301119	1	0	1	0	0	0	0	0	0
4401000	RESIDENTIAL SALES	301119	-46	0	0	0	0	-46	0	0	0
4401000	RESIDENTIAL SALES	301119	-3	0	0	-3	0	0	0	0	0
4401000	RESIDENTIAL SALES	301119	-11	0	0	0	-11	0	0	0	0
4401000	RESIDENTIAL SALES	301165	-3,808	0	0	0	0	0	0	0	-3,808
4401000	RESIDENTIAL SALES	301170	-53,722	0	0	0	0	0	0	0	-53,722
4401000	RESIDENTIAL SALES	301171	-15	0	0	0	0	0	0	0	-15
4401000	RESIDENTIAL SALES	301180	-1,654	0	0	0	0	0	0	0	-1,654
4401000 Total			-1,851,337	-47,034	-630,669	-144,323	-116,211	-774,789	-79,112	0	-59,200
4421000	COMMERCIAL SALES	301200	-35,747	-35,747	0	0	0	0	0	0	0
4421000	COMMERCIAL SALES	301200	-43,027	0	0	0	0	0	-43,027	0	0
4421000	COMMERCIAL SALES	301200	-462,904	0	-462,904	0	0	0	0	0	0



Electric Operations Revenue
 Twelve Months Ending - December 2016
 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	UT	-715,422	0	0	0	-715,422	0	0	0	
4421000	COMMERCIAL SALES 301200	COMMERCIAL SALES	WA	-126,940	0	0	-126,940	0	0	0	0	
4421000	COMMERCIAL SALES 301200	COMMERCIAL SALES	WYP	-114,149	0	0	0	-114,149	0	0	0	
4421000	COMMERCIAL SALES 301200	COMMERCIAL SALES	WYU	-11,490	0	0	0	-11,490	0	0	0	
4421000	COMMERCIAL SALES 301207	Commercial Revenue Acctg Adjustments	CA	1,097	1,097	0	0	0	0	0	0	
4421000	COMMERCIAL SALES 301207	Commercial Revenue Acctg Adjustments	IDU	215	0	0	0	0	0	215	0	
4421000	COMMERCIAL SALES 301207	Commercial Revenue Acctg Adjustments	OR	779	0	779	0	0	0	0	0	
4421000	COMMERCIAL SALES 301207	Commercial Revenue Acctg Adjustments	UT	4,644	0	0	0	4,644	0	0	0	
4421000	COMMERCIAL SALES 301207	Commercial Revenue Acctg Adjustments	WA	5,282	0	0	5,282	0	0	0	0	
4421000	COMMERCIAL SALES 301207	Commercial Revenue Acctg Adjustments	WYP	25	0	0	0	25	0	0	0	
4421000	COMMERCIAL SALES 301208	Commercial Revenue Adj - Deferred NPC Me	OR	323	0	323	0	0	0	0	0	
4421000	COMMERCIAL SALES 301208	Commercial Revenue Adj - Deferred NPC Me	UT	-14,401	0	0	0	-14,401	0	0	0	
4421000	COMMERCIAL SALES 301208	Commercial Revenue Adj - Deferred NPC Me	WA	-991	0	0	-991	0	0	0	0	
4421000	COMMERCIAL SALES 301208	Commercial Revenue Adj - Deferred NPC Me	WYP	98	0	0	0	98	0	0	0	
4421000	COMMERCIAL SALES 301209	UNBILLED REVENUE - COMMERCIAL	CA	-239	-239	0	0	0	0	0	0	
4421000	COMMERCIAL SALES 301209	UNBILLED REVENUE - COMMERCIAL	IDU	-1,202	0	0	0	0	-1,202	0	0	
4421000	COMMERCIAL SALES 301209	UNBILLED REVENUE - COMMERCIAL	OR	4,175	0	4,175	0	0	0	0	0	
4421000	COMMERCIAL SALES 301209	UNBILLED REVENUE - COMMERCIAL	UT	5,174	0	0	0	5,174	0	0	0	
4421000	COMMERCIAL SALES 301209	UNBILLED REVENUE - COMMERCIAL	WA	5,151	0	5,151	0	0	0	0	0	
4421000	COMMERCIAL SALES 301209	UNBILLED REVENUE - COMMERCIAL	WYP	3,845	0	0	3,845	0	0	0	0	
4421000	COMMERCIAL SALES 301209	UNBILLED REVENUE - COMMERCIAL	WYU	114	0	0	0	114	0	0	0	
4421000	COMMERCIAL SALES 301265	Solar Feed-In Revenue - Commercial	OTHER	-2,944	0	0	0	0	0	0	-2,944	
4421000	COMMERCIAL SALES 301270	DSM Revenue - Commercial	OTHER	-43,565	0	0	0	0	0	0	-43,565	
4421000	COMMERCIAL SALES 301271	DSM Revenue - Small Commercial	OTHER	-1,217	0	0	0	0	0	0	-1,217	
4421000	COMMERCIAL SALES 301272	DSM Revenue - Large Commercial	OTHER	-50	0	0	0	0	0	0	-50	
4421000	COMMERCIAL SALES 301280	Blue Sky Revenue - Commercial	OTHER	-1,084	0	0	0	0	0	0	-1,084	
4421000 Total				-1,544,450	-34,889	-457,627	-117,498	-121,557	-720,004	-44,014	0	-48,861
4422000	IND SLS/EXCL IRRIG 301300	INDUSTRIAL SALES (EXCLUDING IRRIGATION)	CA	-6,438	-6,438	0	0	0	0	0	0	
4422000	IND SLS/EXCL IRRIG 301300	INDUSTRIAL SALES (EXCLUDING IRRIGATION)	IDU	-20,649	0	0	0	0	-20,649	0	0	
4422000	IND SLS/EXCL IRRIG 301300	INDUSTRIAL SALES (EXCLUDING IRRIGATION)	OR	-143,970	0	-143,970	0	0	0	0	0	
4422000	IND SLS/EXCL IRRIG 301300	INDUSTRIAL SALES (EXCLUDING IRRIGATION)	UT	-363,168	0	0	0	-363,168	0	0	0	
4422000	IND SLS/EXCL IRRIG 301300	INDUSTRIAL SALES (EXCLUDING IRRIGATION)	WA	-51,818	0	0	-51,818	0	0	0	0	
4422000	IND SLS/EXCL IRRIG 301300	INDUSTRIAL SALES (EXCLUDING IRRIGATION)	WYP	-336,899	0	0	0	-336,899	0	0	0	
4422000	IND SLS/EXCL IRRIG 301300	INDUSTRIAL SALES (EXCLUDING IRRIGATION)	WYU	-107,456	0	0	0	-107,456	0	0	0	
4422000	IND SLS/EXCL IRRIG 301304	SPECIAL CONTRACTS-SITUS	IDU	-85,975	0	0	0	0	-85,975	0	0	
4422000	IND SLS/EXCL IRRIG 301304	SPECIAL CONTRACTS-SITUS	UT	-125,348	0	0	0	-125,348	0	0	0	
4422000	IND SLS/EXCL IRRIG 301307	Industrial Revenue Acctg Adjustments	CA	176	176	0	0	0	0	0	0	
4422000	IND SLS/EXCL IRRIG 301307	Industrial Revenue Acctg Adjustments	IDU	76	0	0	0	0	76	0	0	
4422000	IND SLS/EXCL IRRIG 301307	Industrial Revenue Acctg Adjustments	OR	1,192	0	1,192	0	0	0	0	0	
4422000	IND SLS/EXCL IRRIG 301307	Industrial Revenue Acctg Adjustments	UT	4,165	0	0	0	4,165	0	0	0	
4422000	IND SLS/EXCL IRRIG 301307	Industrial Revenue Acctg Adjustments	WA	2,206	0	2,206	0	0	0	0	0	
4422000	IND SLS/EXCL IRRIG 301307	Industrial Revenue Acctg Adjustments	WYP	-117	0	0	-117	0	0	0	0	
4422000	IND SLS/EXCL IRRIG 301308	Industrial Revenue Adj - Deferred NPC Me	OR	107	0	107	0	0	0	0	0	
4422000	IND SLS/EXCL IRRIG 301308	Industrial Revenue Adj - Deferred NPC Me	UT	-8,897	0	0	0	-8,897	0	0	0	
4422000	IND SLS/EXCL IRRIG 301308	Industrial Revenue Adj - Deferred NPC Me	WA	-529	0	0	-529	0	0	0	0	
4422000	IND SLS/EXCL IRRIG 301308	Industrial Revenue Adj - Deferred NPC Me	WYP	460	0	0	460	0	0	0	0	
4422000	IND SLS/EXCL IRRIG 301309	UNBILLED REVENUE - INDUSTRIAL	CA	55	55	0	0	0	0	0	0	
4422000	IND SLS/EXCL IRRIG 301309	UNBILLED REVENUE - INDUSTRIAL	IDU	-1,165	0	0	0	0	-1,165	0	0	
4422000	IND SLS/EXCL IRRIG 301309	UNBILLED REVENUE - INDUSTRIAL	OR	-4,514	0	-4,514	0	0	0	0	0	
4422000	IND SLS/EXCL IRRIG 301309	UNBILLED REVENUE - INDUSTRIAL	UT	-3,456	0	0	0	-3,456	0	0	0	
4422000	IND SLS/EXCL IRRIG 301309	UNBILLED REVENUE - INDUSTRIAL	WA	-1,197	0	0	-1,197	0	0	0	0	
4422000	IND SLS/EXCL IRRIG 301309	UNBILLED REVENUE - INDUSTRIAL	WYP	-3,537	0	0	0	-3,537	0	0	0	



Electric Operations Revenue
 Twelve Months Ending - December 2016
 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	-615	0	0	-615	0	0	0	0
4422000	IND SLS/EXCL IRRIG 301365	Solar Feed-In Revenue - Industrial	OTHER	-2,665	0	0	0	0	0	0	-2,665
4422000	IND SLS/EXCL IRRIG 301370	DSM Revenue - Industrial	OTHER	-16,875	0	0	0	0	0	0	-16,875
4422000	IND SLS/EXCL IRRIG 301371	DSM Revenue - Small Industrial	OTHER	-278	0	0	0	0	0	0	-278
4422000	IND SLS/EXCL IRRIG 301372	DSM Revenue - Large Industrial	OTHER	-1,657	0	0	0	0	0	0	-1,657
4422000	IND SLS/EXCL IRRIG 301380	Blue Sky Revenue - Industrial	OTHER	-629	0	0	0	0	0	0	-629
4422000 Total				-1,279,414	-6,207	-147,185	-51,338	-448,165	-496,704	-107,713	0
4423000	INDUST SALES-IRRIG 301450	INDUSTRIAL SALES - IRRIGATION	CA	-13,789	-13,789	0	0	0	0	0	0
4423000	INDUST SALES-IRRIG 301450	INDUSTRIAL SALES - IRRIGATION	IDU	-61,987	0	0	0	0	-61,987	0	0
4423000	INDUST SALES-IRRIG 301450	INDUSTRIAL SALES - IRRIGATION	OR	-32,876	0	-32,876	0	0	0	0	0
4423000	INDUST SALES-IRRIG 301450	INDUSTRIAL SALES - IRRIGATION	UT	-19,210	0	0	0	-19,210	0	0	0
4423000	INDUST SALES-IRRIG 301450	INDUSTRIAL SALES - IRRIGATION	WA	-15,083	0	0	-15,083	0	0	0	0
4423000	INDUST SALES-IRRIG 301450	INDUSTRIAL SALES - IRRIGATION	WYP	-1,870	0	0	0	-1,870	0	0	0
4423000	INDUST SALES-IRRIG 301450	INDUSTRIAL SALES - IRRIGATION	WYU	-468	0	0	0	-468	0	0	0
4423000	INDUST SALES-IRRIG 301457	Irrigation Revenue Acctg Adjustments	CA	479	479	0	0	0	0	0	0
4423000	INDUST SALES-IRRIG 301457	Irrigation Revenue Acctg Adjustments	IDU	262	0	0	0	0	262	0	0
4423000	INDUST SALES-IRRIG 301457	Irrigation Revenue Acctg Adjustments	OR	51	0	51	0	0	0	0	0
4423000	INDUST SALES-IRRIG 301457	Irrigation Revenue Acctg Adjustments	UT	115	0	0	0	0	115	0	0
4423000	INDUST SALES-IRRIG 301457	Irrigation Revenue Acctg Adjustments	WA	619	0	0	619	0	0	0	0
4423000	INDUST SALES-IRRIG 301457	Irrigation Revenue Acctg Adjustments	WYP	-1	0	0	0	-1	0	0	0
4423000	INDUST SALES-IRRIG 301458	Irrigation Revenue Adj - Deferred NPC Me	WA	-99	0	0	-99	0	0	0	0
4423000	INDUST SALES-IRRIG 301459	UNBILLED REVENUE - IRRIGATION/FARM	CA	8	8	0	0	0	0	0	0
4423000	INDUST SALES-IRRIG 301459	UNBILLED REVENUE - IRRIGATION/FARM	IDU	2	0	0	0	0	2	0	0
4423000	INDUST SALES-IRRIG 301459	UNBILLED REVENUE - IRRIGATION/FARM	OR	-481	0	-481	0	0	0	0	0
4423000	INDUST SALES-IRRIG 301459	UNBILLED REVENUE - IRRIGATION/FARM	UT	12	0	0	0	0	12	0	0
4423000	INDUST SALES-IRRIG 301459	UNBILLED REVENUE - IRRIGATION/FARM	WA	-830	0	0	-830	0	0	0	0
4423000	INDUST SALES-IRRIG 301459	UNBILLED REVENUE - IRRIGATION/FARM	WYP	1	0	0	0	1	0	0	0
4423000	INDUST SALES-IRRIG 301465	Solar Feed-In Revenue - Irrigation	OTHER	-127	0	0	0	0	0	0	-127
4423000	INDUST SALES-IRRIG 301470	DSM Revenue - Irrigation	OTHER	-4,078	0	0	0	0	0	0	-4,078
4423000	INDUST SALES-IRRIG 301480	Blue Sky Revenue - Irrigation	OTHER	-1	0	0	0	0	0	0	-1
4423000 Total				-149,351	-13,303	-33,306	-15,393	-2,338	-19,083	-61,723	0
4441000	PUB ST/HWY LIGHT 301600	PUBLIC STREET AND HIGHWAY LIGHTING	CA	-435	-435	0	0	0	0	0	0
4441000	PUB ST/HWY LIGHT 301600	PUBLIC STREET AND HIGHWAY LIGHTING	IDU	-519	0	0	0	0	-519	0	0
4441000	PUB ST/HWY LIGHT 301600	PUBLIC STREET AND HIGHWAY LIGHTING	OR	-5,935	0	-5,935	0	0	0	0	0
4441000	PUB ST/HWY LIGHT 301600	PUBLIC STREET AND HIGHWAY LIGHTING	UT	-9,166	0	0	0	-9,166	0	0	0
4441000	PUB ST/HWY LIGHT 301600	PUBLIC STREET AND HIGHWAY LIGHTING	WA	-1,348	0	0	-1,348	0	0	0	0
4441000	PUB ST/HWY LIGHT 301600	PUBLIC STREET AND HIGHWAY LIGHTING	WYP	-1,569	0	0	0	-1,569	0	0	0
4441000	PUB ST/HWY LIGHT 301600	PUBLIC STREET AND HIGHWAY LIGHTING	WYU	-350	0	0	0	-350	0	0	0
4441000	PUB ST/HWY LIGHT 301607	Public St/Hwy Lights Rev Acctg Adjustmen	CA	11	11	0	0	0	0	0	0
4441000	PUB ST/HWY LIGHT 301607	Public St/Hwy Lights Rev Acctg Adjustmen	IDU	4	0	0	0	0	4	0	0
4441000	PUB ST/HWY LIGHT 301607	Public St/Hwy Lights Rev Acctg Adjustmen	OR	11	0	11	0	0	0	0	0
4441000	PUB ST/HWY LIGHT 301607	Public St/Hwy Lights Rev Acctg Adjustmen	UT	90	0	0	0	0	90	0	0
4441000	PUB ST/HWY LIGHT 301607	Public St/Hwy Lights Rev Acctg Adjustmen	WA	41	0	0	41	0	0	0	0
4441000	PUB ST/HWY LIGHT 301607	Public St/Hwy Lights Rev Acctg Adjustmen	WYU	2	0	0	0	2	0	0	0
4441000	PUB ST/HWY LIGHT 301608	Public St/Hwy Lgt Rev Adj-Def NPC Mech	WA	-6	0	0	-6	0	0	0	0
4441000	PUB ST/HWY LIGHT 301609	UNBILLED REV - PUBLIC ST/HWY LIGHTING	CA	-43	-43	0	0	0	0	0	0
4441000	PUB ST/HWY LIGHT 301609	UNBILLED REV - PUBLIC ST/HWY LIGHTING	IDU	4	0	0	0	0	4	0	0
4441000	PUB ST/HWY LIGHT 301609	UNBILLED REV - PUBLIC ST/HWY LIGHTING	OR	-125	0	-125	0	0	0	0	0
4441000	PUB ST/HWY LIGHT 301609	UNBILLED REV - PUBLIC ST/HWY LIGHTING	UT	-90	0	0	0	0	-90	0	0
4441000	PUB ST/HWY LIGHT 301609	UNBILLED REV - PUBLIC ST/HWY LIGHTING	WA	17	0	0	17	0	0	0	0
4441000	PUB ST/HWY LIGHT 301609	UNBILLED REV - PUBLIC ST/HWY LIGHTING	WYP	-35	0	0	0	-35	0	0	0
4441000	PUB ST/HWY LIGHT 301609	UNBILLED REV - PUBLIC ST/HWY LIGHTING	WYU	-17	0	0	0	-17	0	0	0



Electric Operations Revenue
 Twelve Months Ending - December 2016
 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 301665	Solar Feed-In Revenue - St/Hwy Lighting	OTHER	-48	0	0	0	0	0	0	-48
4441000	PUB ST/HWY LIGHT 301670	DSM Revenue - Street/Hwy Lighting	OTHER	-563	0	0	0	0	0	0	-563
4441000 Total				-20,069	-467	-6,048	-1,296	-1,969	-9,167	-511	0
4451000	OTHER SALES PUBLIC 301700	OTHER SALES TO PUBLIC AUTHORITIES	UT	-22,126	0	0	0	-22,126	0	0	0
4451000	OTHER SALES PUBLIC 301707	Oth Sales to Public Authority Acctg Adj	UT	169	0	0	0	169	0	0	0
4451000	OTHER SALES PUBLIC 301709	UNBILLED REV-OTHER SALES TO PUBLIC AUTH	UT	889	0	0	0	889	0	0	0
4451000	OTHER SALES PUBLIC 301765	Solar Feed-In Revenue - Oth Public Auth	OTHER	-55	0	0	0	0	0	0	-55
4451000	OTHER SALES PUBLIC 301770	DSM Revenue - Other Public Authorities	OTHER	-863	0	0	0	0	0	0	-863
4451000 Total				-21,985	0	0	0	-21,068	0	0	-917
4471000	ON-SYS WHOLE-FIRM 301441	ON SYS FIRM-PORTLAND GEN ELECTRIC	OR	-714	0	-714	0	0	0	0	0
4471000	ON-SYS WHOLE-FIRM 301443	ON SYS FIRM-UTAH FERC CUSTOMERS	FERC	-580	0	0	0	0	0	-580	0
4471000 Total				-1,294	0	-714	0	0	0	0	-580
447NPC	NET POWER COSTS		CAGW	-55,912	-2,408	-40,788	-12,715	0	0	0	0
447NPC Total				-55,912	-2,408	-40,788	-12,715	0	0	0	0
4479000	TRANS SRVC 301428	TRANS SERV-UTAH FERC CUSTOMERS	FERC	-79	0	0	0	0	0	-79	0
4479000 Total				-79	0	0	0	0	0	-79	0
4501000	FORF DISC/INT-RES 301820	FORFEITED DISCOUNT REVENUE-RESIDENTIAL	CA	-182	-182	0	0	0	0	0	0
4501000	FORF DISC/INT-RES 301820	FORFEITED DISCOUNT REVENUE-RESIDENTIAL	IDU	-222	0	0	0	0	-222	0	0
4501000	FORF DISC/INT-RES 301820	FORFEITED DISCOUNT REVENUE-RESIDENTIAL	OR	-2,901	0	-2,901	0	0	0	0	0
4501000	FORF DISC/INT-RES 301820	FORFEITED DISCOUNT REVENUE-RESIDENTIAL	UT	-2,526	0	0	0	-2,526	0	0	0
4501000	FORF DISC/INT-RES 301820	FORFEITED DISCOUNT REVENUE-RESIDENTIAL	WA	-541	0	0	-541	0	0	0	0
4501000	FORF DISC/INT-RES 301820	FORFEITED DISCOUNT REVENUE-RESIDENTIAL	WYP	-410	0	0	0	-410	0	0	0
4501000	FORF DISC/INT-RES 301820	FORFEITED DISCOUNT REVENUE-RESIDENTIAL	WYU	-50	0	0	0	-50	0	0	0
4501000 Total				-6,832	-182	-2,901	-541	-460	-2,526	-222	0
4502000	FORF DISC/INT-COMM 301821	FORFEITED DISCOUNT REVENUE-COMMERCIAL	CA	-44	-44	0	0	0	0	0	0
4502000	FORF DISC/INT-COMM 301821	FORFEITED DISCOUNT REVENUE-COMMERCIAL	IDU	-39	0	0	0	0	-39	0	0
4502000	FORF DISC/INT-COMM 301821	FORFEITED DISCOUNT REVENUE-COMMERCIAL	OR	-615	0	-615	0	0	0	0	0
4502000	FORF DISC/INT-COMM 301821	FORFEITED DISCOUNT REVENUE-COMMERCIAL	UT	-598	0	0	0	-598	0	0	0
4502000	FORF DISC/INT-COMM 301821	FORFEITED DISCOUNT REVENUE-COMMERCIAL	WA	-113	0	0	-113	0	0	0	0
4502000	FORF DISC/INT-COMM 301821	FORFEITED DISCOUNT REVENUE-COMMERCIAL	WYP	-99	0	0	0	-99	0	0	0
4502000	FORF DISC/INT-COMM 301821	FORFEITED DISCOUNT REVENUE-COMMERCIAL	WYU	-11	0	0	0	-11	0	0	0
4502000 Total				-1,519	-44	-615	-113	-110	-598	-39	0
4503000	FORF DISC/INT-IND 301822	FORFEITED DISCOUNT REVENUE-INDUSTRIAL	CA	-38	-38	0	0	0	0	0	0
4503000	FORF DISC/INT-IND 301822	FORFEITED DISCOUNT REVENUE-INDUSTRIAL	IDU	-215	0	0	0	0	-215	0	0
4503000	FORF DISC/INT-IND 301822	FORFEITED DISCOUNT REVENUE-INDUSTRIAL	OR	-218	0	-218	0	0	0	0	0
4503000	FORF DISC/INT-IND 301822	FORFEITED DISCOUNT REVENUE-INDUSTRIAL	UT	-401	0	0	0	-401	0	0	0
4503000	FORF DISC/INT-IND 301822	FORFEITED DISCOUNT REVENUE-INDUSTRIAL	WA	-32	0	0	-32	0	0	0	0
4503000	FORF DISC/INT-IND 301822	FORFEITED DISCOUNT REVENUE-INDUSTRIAL	WYP	-47	0	0	0	-47	0	0	0
4503000	FORF DISC/INT-IND 301822	FORFEITED DISCOUNT REVENUE-INDUSTRIAL	WYU	-13	0	0	0	-13	0	0	0
4503000 Total				-964	-38	-218	-32	-60	-401	-215	0
4504000	GOVT MUNI/ALL OTH 301823	FORFEITED DISCOUNT REVENUE-ALL OTHER	CA	2	2	0	0	0	0	0	0
4504000	GOVT MUNI/ALL OTH 301823	FORFEITED DISCOUNT REVENUE-ALL OTHER	IDU	-1	0	0	0	0	-1	0	0
4504000	GOVT MUNI/ALL OTH 301823	FORFEITED DISCOUNT REVENUE-ALL OTHER	OR	-4	0	-4	0	0	0	0	0
4504000	GOVT MUNI/ALL OTH 301823	FORFEITED DISCOUNT REVENUE-ALL OTHER	UT	-63	0	0	0	-63	0	0	0
4504000	GOVT MUNI/ALL OTH 301823	FORFEITED DISCOUNT REVENUE-ALL OTHER	WA	13	0	0	13	0	0	0	0
4504000	GOVT MUNI/ALL OTH 301823	FORFEITED DISCOUNT REVENUE-ALL OTHER	WYP	-3	0	0	0	-3	0	0	0
4504000	GOVT MUNI/ALL OTH 301823	FORFEITED DISCOUNT REVENUE-ALL OTHER	WYU	-1	0	0	0	-1	0	0	0
4504000 Total				-57	2	-4	13	-4	-63	-1	0
4511000	ACCOUNT SERV CHG 301825	MISC SERV REV-ACCT SERVICE CHARGE	CA	-25	-25	0	0	0	0	0	0
4511000	ACCOUNT SERV CHG 301825	MISC SERV REV-ACCT SERVICE CHARGE	IDU	-44	0	0	0	0	-44	0	0
4511000	ACCOUNT SERV CHG 301825	MISC SERV REV-ACCT SERVICE CHARGE	OR	-447	0	-447	0	0	0	0	0
4511000	ACCOUNT SERV CHG 301825	MISC SERV REV-ACCT SERVICE CHARGE	UT	-2,728	0	0	0	-2,728	0	0	0



Electric Operations Revenue
 Twelve Months Ending - December 2016
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4511000	ACCOUNT SERV CHG	301825	MISC SERV REV-ACCT SERVICE CHARGE	WA	-75	0	0	-75	0	0	0
4511000	ACCOUNT SERV CHG	301825	MISC SERV REV-ACCT SERVICE CHARGE	WYP	-123	0	0	0	-123	0	0
4511000	ACCOUNT SERV CHG	301825	MISC SERV REV-ACCT SERVICE CHARGE	WYU	-9	0	0	0	-9	0	0
4511000	ACCOUNT SERV CHG	301855	Misc Service Revenue - CSS (Non-FLT)	CA	-10	-10	0	0	0	0	0
4511000	ACCOUNT SERV CHG	301855	Misc Service Revenue - CSS (Non-FLT)	IDU	-29	0	0	0	0	-29	0
4511000	ACCOUNT SERV CHG	301855	Misc Service Revenue - CSS (Non-FLT)	OR	-267	0	-267	0	0	0	0
4511000	ACCOUNT SERV CHG	301855	Misc Service Revenue - CSS (Non-FLT)	UT	-440	0	0	0	0	-440	0
4511000	ACCOUNT SERV CHG	301855	Misc Service Revenue - CSS (Non-FLT)	WA	-51	0	0	-51	0	0	0
4511000	ACCOUNT SERV CHG	301855	Misc Service Revenue - CSS (Non-FLT)	WYP	-82	0	0	0	-82	0	0
4511000	ACCOUNT SERV CHG	301855	Misc Service Revenue - CSS (Non-FLT)	WYU	-7	0	0	0	-7	0	0
4511000 Total					-4,338	-35	-714	-126	-222	-3,168	-72
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	-17	0	-17	0	0	0	0
4512000	TAMPER/RECONNECT	301826	TAMPERING/UNAUTHORIZED RECONNECTION CHGS	SO	-6	0	-2	0	-1	-3	0
4512000	TAMPER/RECONNECT	301826	TAMPERING/UNAUTHORIZED RECONNECTION CHGS	UT	-10	0	0	0	0	-10	0
4512000	TAMPER/RECONNECT	301826	TAMPERING/UNAUTHORIZED RECONNECTION CHGS	WA	-3	0	0	-3	0	0	0
4512000	TAMPER/RECONNECT	301826	TAMPERING/UNAUTHORIZED RECONNECTION CHGS	WYP	-1	0	0	0	-1	0	0
4512000	TAMPER/RECONNECT	301826	TAMPERING/UNAUTHORIZED RECONNECTION CHGS	WYU	0	0	0	0	0	0	0
4512000 Total					-38	-1	-18	-3	-2	-13	-1
4513000	OTHER	301828	OTHER	CA	-17	-17	0	0	0	0	0
4513000	OTHER	301828	OTHER	IDU	-83	0	0	0	0	-83	0
4513000	OTHER	301828	OTHER	OR	-495	0	-495	0	0	0	0
4513000	OTHER	301828	OTHER	SO	29	1	7	2	4	13	2
4513000	OTHER	301828	OTHER	UT	-587	0	0	0	0	-587	0
4513000	OTHER	301828	OTHER	WA	-44	0	0	-44	0	0	0
4513000	OTHER	301828	OTHER	WYP	-63	0	0	0	-63	0	0
4513000	OTHER	301828	OTHER	WYU	-5	0	0	0	-5	0	0
4513000 Total					-1,265	-17	-489	-42	-63	-574	-81
4514100	ENERGY FINANSWER	301836	ENERGY FINAN - NEW COMM	UT	-3	0	0	0	0	-3	0
4514100 Total					-3	0	0	0	0	-3	0
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
4514400 Total					0	0	0	0	0	0	0
4530000	SLS WATER & W PWR	358900	Sales of Water & Water Power	CAGE	-75	0	0	0	-17	-51	-7
4530000 Total					-75	0	0	0	-17	-51	-7
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	0	-1	0
4541000	RENTS - COMMON	301860	RENT FROM ELEC PROP	OR	-835	0	-835	0	0	0	0
4541000	RENTS - COMMON	301860	RENT FROM ELEC PROP	SO	-677	-13	-161	-46	-101	-313	-43
4541000	RENTS - COMMON	301860	RENT FROM ELEC PROP	UT	-546	0	0	0	0	-546	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	0	-14	0	0
4541000	RENTS - COMMON	301860	RENT FROM ELEC PROP	WYU	-18	0	0	0	-18	0	0
4541000	RENTS - COMMON	301864	REVENUE - JOINT USE OF POLES	CA	-507	-507	0	0	0	0	0
4541000	RENTS - COMMON	301864	REVENUE - JOINT USE OF POLES	IDU	-159	0	0	0	0	-159	0
4541000	RENTS - COMMON	301864	REVENUE - JOINT USE OF POLES	OR	-2,556	0	-2,556	0	0	0	0
4541000	RENTS - COMMON	301864	REVENUE - JOINT USE OF POLES	UT	-1,864	0	0	0	0	-1,864	0
4541000	RENTS - COMMON	301864	REVENUE - JOINT USE OF POLES	WA	-780	0	0	-780	0	0	0
4541000	RENTS - COMMON	301864	REVENUE - JOINT USE OF POLES	WYP	-325	0	0	0	-325	0	0
4541000	RENTS - COMMON	301866	JOINT USE SANCTIONS & FINES REVENUE	OR	-5	0	-5	0	0	0	0
4541000	RENTS - COMMON	301866	JOINT USE SANCTIONS & FINES REVENUE	UT	-1	0	0	0	0	-1	0



Electric Operations Revenue
 Twelve Months Ending - December 2016
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4541000	RENTS - COMMON	301867	JOINT USE PROGRAM REIMBURSE REVENUE	CA	-11	-11	0	0	0	0	0
4541000	RENTS - COMMON	301867	JOINT USE PROGRAM REIMBURSE REVENUE	IDU	0	0	0	0	0	0	0
4541000	RENTS - COMMON	301867	JOINT USE PROGRAM REIMBURSE REVENUE	OR	-150	0	-150	0	0	0	0
4541000	RENTS - COMMON	301867	JOINT USE PROGRAM REIMBURSE REVENUE	SG	601	9	158	49	91	258	36
4541000	RENTS - COMMON	301867	JOINT USE PROGRAM REIMBURSE REVENUE	UT	-2,950	0	0	0	0	-2,950	0
4541000	RENTS - COMMON	301867	JOINT USE PROGRAM REIMBURSE REVENUE	WA	-8	0	0	-8	0	0	0
4541000	RENTS - COMMON	301867	JOINT USE PROGRAM REIMBURSE REVENUE	WYP	-7	0	0	0	-7	0	0
4541000	RENTS - COMMON	301869	UNCOLLECTIBLE REVENUE JOINT USE	CA	2	2	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	-5	0	-5	0	0	0	0
4541000	RENTS - COMMON	301869	UNCOLLECTIBLE REVENUE JOINT USE	UT	-6	0	0	0	0	-6	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	-1	0	0	0	-1	0	0
4541000	RENTS - COMMON	301870	RENT REV - STEAM	CAGE	-236	0	0	0	-54	-159	-22
4541000	RENTS - COMMON	301870	RENT REV - STEAM	JBG	-6	0	-4	-1	0	0	0
4541000	RENTS - COMMON	301870	RENT REV - STEAM	SG	-7	0	-2	-1	-1	-3	0
4541000	RENTS - COMMON	301871	RENT REV - HYDRO	CAGE	-14	0	0	0	-3	-9	-1
4541000	RENTS - COMMON	301871	RENT REV - HYDRO	CAGW	-387	-17	-282	-88	0	0	0
4541000	RENTS - COMMON	301871	RENT REV - HYDRO	SG	-253	-4	-66	-21	-38	-109	-15
4541000	RENTS - COMMON	301872	RENT REV - TRANS	CAGE	-326	0	0	0	-75	-221	-31
4541000	RENTS - COMMON	301872	RENT REV - TRANS	CAGW	-57	-2	-42	-13	0	0	0
4541000	RENTS - COMMON	301872	RENT REV - TRANS	SG	-1,083	-17	-284	-89	-163	-465	-64
4541000	RENTS - COMMON	301873	RENT REV - DIST	SO	-119	-2	-28	-8	-18	-55	-7
4541000	RENTS - COMMON	301873	RENT REV - DIST	UT	-618	0	0	0	0	-618	0
4541000	RENTS - COMMON	301874	RENT REV - GENERAL	CAGE	-59	0	0	0	-13	-40	-6
4541000	RENTS - COMMON	301874	RENT REV - GENERAL	JBG	-6	0	-5	-1	0	0	0
4541000	RENTS - COMMON	301874	RENT REV - GENERAL	SO	-121	-2	-29	-8	-18	-56	-8
4541000	RENTS - COMMON	301874	RENT REV - GENERAL	UT	-1	0	0	0	0	-1	0
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	-2	0	0	0	0	0	-2
4541000	RENTS - COMMON	301879	Joint Use Contracted Program Reimburse	OR	-63	0	-63	0	0	0	0
4541000	RENTS - COMMON	301879	Joint Use Contracted Program Reimburse	UT	-121	0	0	0	0	-121	0
4541000	RENTS - COMMON	301879	Joint Use Contracted Program Reimburse	WA	-27	0	0	-27	0	0	0
4541000	RENTS - COMMON	301879	Joint Use Contracted Program Reimburse	WYP	-1	0	0	0	-1	0	0
4541000	RENTS - COMMON	301885	RENT REVENUE - SUBLE	CAGE	-27	0	0	0	-6	-18	-3
4541000	RENTS - COMMON	301885	RENT REVENUE - SUBLE	SO	-2,753	-54	-654	-188	-409	-1,273	-173
4541000	RENTS - COMMON	301885	RENT REVENUE - SUBLE	UT	-11	0	0	0	0	-11	0
4541000 Total					-17,139	-623	-5,013	-1,243	-1,176	-8,582	-500
4542000	RENTS - NON COMMON	301862	RENTS - NON COMMON	CAGE	-8	0	0	0	-2	-6	-1
4542000	RENTS - NON COMMON	301862	RENTS - NON COMMON	SO	0	0	0	0	0	0	0
4542000	RENTS - NON COMMON	301862	RENTS - NON COMMON	UT	-4	0	0	0	0	-4	0
4542000 Total					-12	0	0	0	-2	-9	-1
4543000	MCI FOGWIRE REVENUES	301863	MCI FIBER OPTIC GROUND WIRE REVENUES	CAGE	-3,344	0	0	0	-767	-2,259	-315
4543000 Total					-3,344	0	0	0	-767	-2,259	-315
4561100	Other Wheeling Rev	301953	Ancillary Rev Sch 6-Supp (C&T)	WRG	-1,244	-11	-186	-58	-227	-668	-93
4561100	Other Wheeling Rev	301963	Ancil Revenue Sch 2-Reactive (C&T)	WRG	-719	-6	-108	-34	-131	-386	-54
4561100	Other Wheeling Rev	301966	Primary Delivery and Distribution Sub Ch	WRG	-504	-4	-75	-24	-92	-270	-38
4561100	Other Wheeling Rev	301967	Ancillary Revenue Sch 1 - Scheduling	WRG	-1,634	-14	-245	-76	-298	-878	-122
4561100	Other Wheeling Rev	301969	Ancillary Revenue Sch 3 - Reg&Freq (C&T)	WRG	-3,033	-27	-454	-142	-553	-1,629	-227
4561100	Other Wheeling Rev	301973	Ancillary Revenue Sch 5&6 Spin&Supp (C&T)	WRG	-2,103	-19	-315	-98	-384	-1,129	-158
4561100	Other Wheeling Rev	301974	Ancil Revenue Sch 3a-Regulation (C&T)	WRG	-910	-8	-136	-42	-166	-489	-68
4561100	Other Wheeling Rev	302082	I/C Anc Rev Sch 1-Scheduling-Nevada Pwr	WRG	-1	0	0	0	0	0	0



Electric Operations Revenue
 Twelve Months Ending - December 2016
 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 302092	I/C Anc Rev Sch 2-Reactive-Nevada Pwr	WRG	-1	0	0	0	0	0	0	0
4561100	Other Wheeling Rev 302831	I/C Other Wheeling Revenue-Sierra Pac	WRG	-60	-1	-9	-3	-11	-32	-4	0
4561100	Other Wheeling Rev 302901	USE OF FACILITY REVENUE	WRG	-16,074	-142	-2,407	-750	-2,932	-8,631	-1,204	-7
4561100	Other Wheeling Rev 302981	Transmission Resales to Other Parties	WRG	-763	-7	-114	-36	-139	-410	-57	0
4561100	Other Wheeling Rev 302982	Transmission Rev-Unreserved Use Charges	WRG	-100	-1	-15	-5	-18	-53	-7	0
4561100	Other Wheeling Rev 505961	TRANSMISSION IMBALANCE PENALTY REVENUE	WRG	0	0	0	0	0	0	0	0
4561100 Total				-27,145	-240	-4,065	-1,267	-4,952	-14,576	-2,033	-12
4561910	S/T FIRM WHEEL REV 301926	SHORT TERM FIRM WHEELING	WRG	-884	-8	-132	-41	-161	-475	-66	0
4561910 Total				-884	-8	-132	-41	-161	-475	-66	0
4561920	L/T FIRM WHEEL REV 301912	POST-MERGER FIRM WHEELING	WRG	-7,108	-63	-1,064	-332	-1,297	-3,817	-532	-3
4561920	L/T FIRM WHEEL REV 301916	PRE-MERGER FIRM WHEELING	WRG	-8,251	-73	-1,236	-385	-1,505	-4,431	-618	-4
4561920	L/T FIRM WHEEL REV 301917	PRE-MERGER FIRM WHEELING	WRG	-20,202	-179	-3,025	-943	-3,685	-10,848	-1,513	-9
4561920	L/T FIRM WHEEL REV 302961	TRANSM CAPACITY RE-ASSIGNMENT REVENUE	WRG	1	0	0	0	0	0	0	0
4561920	L/T FIRM WHEEL REV 302962	TRANSM CAPACITY RE-ASSIGNMENT CONTRA REV	WRG	-1	0	0	0	0	0	0	0
4561920	L/T FIRM WHEEL REV 302980	Transmission Point-to-Point Revenue	WRG	-25,397	-225	-3,803	-1,186	-4,633	-13,637	-1,902	-11
4561920 Total				-60,958	-539	-9,128	-2,846	-11,120	-32,733	-4,566	-26
4561930	NON-FIRM WHEEL REV 301922	NON-FIRM WHEELING REVENUE	WRE	-7,453	-68	-1,113	-348	-1,498	-3,845	-577	-3
4561930	NON-FIRM WHEEL REV 302822	I/C Non-Firm Wheeling Revenue-Nevada Pwr	WRE	-28	0	-4	-1	-6	-15	-2	0
4561930 Total				-7,481	-69	-1,117	-350	-1,504	-3,859	-579	-3
4561990	TRANSMN REV REFUND 301913	Transmission Tariff True-up	WRG	-4,186	-37	-627	-195	-764	-2,248	-314	-2
4561990 Total				-4,186	-37	-627	-195	-764	-2,248	-314	-2
4562100	USE OF FACIL REV 301911	"INCOME FROM FISH, WILDLIFE"	SG	-20	0	-5	-2	-3	-9	-1	0
4562100 Total				-20	0	-5	-2	-3	-9	-1	0
4562300	MISC OTHER REV 301900	ELECTRIC INCOME OTHER	CAGE	-23	0	0	0	-5	-16	-2	0
4562300	MISC OTHER REV 301900	ELECTRIC INCOME OTHER	SG	-1	0	0	0	0	0	0	0
4562300	MISC OTHER REV 301900	ELECTRIC INCOME OTHER	UT	-24	0	0	0	0	-24	0	0
4562300	MISC OTHER REV 301900	ELECTRIC INCOME OTHER	WYP	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
4562300	MISC OTHER REV 301915	OTHER ELEC REV - MISC	CA	0	0	0	0	0	0	0	0
4562300	MISC OTHER REV 301915	OTHER ELEC REV - MISC	CAGE	-1,707	0	0	0	-392	-1,153	-161	-1
4562300	MISC OTHER REV 301915	OTHER ELEC REV - MISC	IDU	0	0	0	0	0	0	0	0
4562300	MISC OTHER REV 301915	OTHER ELEC REV - MISC	OR	0	0	0	0	0	0	0	0
4562300	MISC OTHER REV 301915	OTHER ELEC REV - MISC	SG	-28	0	-7	-2	-4	-12	-2	0
4562300	MISC OTHER REV 301915	OTHER ELEC REV - MISC	UT	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
4562300	MISC OTHER REV 301915	OTHER ELEC REV - MISC	WYP	0	0	0	0	0	0	0	0
4562300	MISC OTHER REV 301939	Estimated Other Electric Revenue	SG	792	12	208	65	119	340	47	0
4562300	MISC OTHER REV 301940	FLYASH & BY-PRODUCT SALES	CAGE	-1,789	0	0	0	-411	-1,209	-169	-1
4562300	MISC OTHER REV 301940	FLYASH & BY-PRODUCT SALES	JBG	-2,534	-109	-1,842	-574	-2	-6	-1	0
4562300	MISC OTHER REV 301949	THIRD PARTY TRN O&M REV	CAGE	-140	0	0	0	-32	-95	-13	0
4562300	MISC OTHER REV 301949	THIRD PARTY TRN O&M REV	CAGW	-49	-2	-36	-11	0	0	0	0
4562300	MISC OTHER REV 301949	THIRD PARTY TRN O&M REV	SG	-335	-5	-88	-28	-51	-144	-20	0
4562300	MISC OTHER REV 301951	NON-WHEELING SYS REV	SG	-829	-13	-217	-68	-125	-356	-49	0
4562300	MISC OTHER REV 301951	NON-WHEELING SYS REV	CAGE	-4,921	0	0	0	-1,129	-3,325	-464	-3
4562300	MISC OTHER REV 301951	NON-WHEELING SYS REV	CAGW	-410	-18	-299	-93	0	0	0	0
4562300	MISC OTHER REV 301955	OTHER REV WY REG KENNECOTT	WYP	-351	0	0	0	-351	0	0	0
4562300	MISC OTHER REV 301958	Wind-based Ancillary Services Estimate	SG	120	2	31	10	18	51	7	0
4562300	MISC OTHER REV 301959	Wind-based Ancillary Services/Revenue	SG	-94	-1	-25	-8	-14	-40	-6	0
4562300	MISC OTHER REV 301959	Wind-based Ancillary Services/Revenue	CAGE	-927	0	0	0	-213	-626	-87	-1
4562300	MISC OTHER REV 301959	Wind-based Ancillary Services/Revenue	CAGW	-9,940	-428	-7,251	-2,260	0	0	0	0
4562300	MISC OTHER REV 361000	STEAM SALES	CAGE	-50	0	0	0	-11	-34	-5	0
4562300	MISC OTHER REV 361000	STEAM SALES	CAGW	-418	-18	-305	-95	0	0	0	0



Electric Operations Revenue
 Twelve Months Ending - December 2016
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4562300	MISC OTHER REV 374400	Timber Sales - Utility Property	CAGW	-728	-31	-531	-165	0	0	0	0
4562300 Total				-24,335	-612	-10,363	-3,179	-2,604	-6,648	-924	-5
4562310	EIM - MISCELLANEOUS 308001	EIM Rev-Forecasting Fee: Pac to TC	SG	-26	0	-7	-2	-4	-11	-2	0
4562310 Total				-26	0	-7	-2	-4	-11	-2	0
4562400	M&S INVENTORY SALES 362950	M&S INVENTORY SALES	CAGE	-1	0	0	0	0	-1	0	0
4562400	M&S INVENTORY SALES 362950	M&S INVENTORY SALES	CN	-1	0	0	0	0	0	0	0
4562400	M&S INVENTORY SALES 362950	M&S INVENTORY SALES	SO	-1,302	-26	-310	-89	-194	-602	-82	0
4562400	M&S INVENTORY SALES 362950	M&S INVENTORY SALES	UT	-146	0	0	0	0	-146	0	0
4562400 Total				-1,451	-26	-310	-89	-194	-750	-82	0
4562500	M&S INV COST OF SALE 514950	M&S INVENTORY COST OF SALES	UT	1,680	0	0	0	0	1,680	0	0
4562500 Total				1,680	0	0	0	0	1,680	0	0
4562700	RNW ENRGY CRDT SALES 301943	Renewable Energy Credit Sales-Deferral	SG	1,825	29	479	150	275	784	108	1
4562700	RNW ENRGY CRDT SALES 352943	Renwbl En Cr Sls-Amt	OTHER	10,695	0	0	0	0	0	0	10,695
4562700	RNW ENRGY CRDT SALES 352950	REC Sales - Wind Wake Loss Indemnity	CAGW	-7	0	-5	-2	0	0	0	0
4562700 Total				12,513	28	474	148	275	784	108	1
4562800	CA GHG Emission Allo 352001	CA GHG Allowance Revenues	OTHER	-9,388	0	0	0	0	0	0	-9,388
4562800	CA GHG Emission Allo 352002	CA GHG Allowance Revenues - Deferral	OTHER	9,388	0	0	0	0	0	0	9,388
4562800	CA GHG Emission Allo 352003	CA GHG Allowance Revenues # Amortz	OTHER	-11,197	0	0	0	0	0	0	-11,197
4562800 Total				-11,197	0	0	0	0	0	0	-11,197
4563500	Oth Elec Rev-Def Trn 305990	FERC Transmission Refund-Deferral	OR	7,094	0	7,094	0	0	0	0	0
4563500 Total				7,094	0	7,094	0	0	0	0	0
Grand Total				-5,077,617	-106,780	-1,344,786	-352,578	-714,399	-2,118,877	-303,088	-711

B2. O&M EXPENSE



Operations & Maintenance Expense
 Twelve Months Ending - December 2016
 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	4,610	0	0	0	1,058	3,115	435	3	0
5000000	OPER SUPV & ENG	STEX	Steam O&M Expense	CAGW	40	2	29	9	0	0	0	0	0
5000000	OPER SUPV & ENG	STEX	Steam O&M Expense	JBG	14,235	611	10,348	3,226	11	34	5	0	0
5000000	OPER SUPV & ENG	STEX	Steam O&M Expense	SG	16	0	4	1	2	7	1	0	0
5000000 Total					18,901	613	10,382	3,236	1,072	3,156	440	3	0
5001000	OPER SUPV & ENG	STEX	Steam O&M Expense	CAGE	358	0	0	0	82	242	34	0	0
5001000	OPER SUPV & ENG	STEX	Steam O&M Expense	JBG	42	2	31	10	0	0	0	0	0
5001000 Total					401	2	31	10	82	242	34	0	0
501NPC		NPCX	Net Power Cost Expense	CAEW	242,530	10,845	176,461	55,225	0	0	0	0	0
501NPC Total					242,530	10,845	176,461	55,225	0	0	0	0	0
5010000	FUEL CONSUMED	STEX	Steam O&M Expense	CAEE	239	0	0	0	61	155	23	0	0
5010000	FUEL CONSUMED	STEX	Steam O&M Expense	JBE	1,294	58	938	294	1	3	0	0	0
5010000	FUEL CONSUMED	STEX	Steam O&M Expense	SE	378	6	93	29	63	162	24	0	0
5010000 Total					1,911	63	1,031	323	125	321	48	0	0
5011500	FUEL REG CST DFRL AM	STEX	Steam O&M Expense	CA	-345	-345	0	0	0	0	0	0	0
5011500	FUEL REG CST DFRL AM	STEX	Steam O&M Expense	CAEE	29,034	0	0	0	7,343	18,847	2,829	15	0
5011500	FUEL REG CST DFRL AM	STEX	Steam O&M Expense	OR	200	0	200	0	0	0	0	0	0
5011500	FUEL REG CST DFRL AM	STEX	Steam O&M Expense	WYP	-1,055	0	0	0	-1,055	0	0	0	0
5011500 Total					27,835	-345	200	0	6,288	18,847	2,829	15	0
5012000	FUEL HAND-COAL	STEX	Steam O&M Expense	CAEE	9,056	0	0	0	2,290	5,879	882	5	0
5012000	FUEL HAND-COAL	STEX	Steam O&M Expense	CAGW	1,733	75	1,265	394	0	0	0	0	0
5012000	FUEL HAND-COAL	STEX	Steam O&M Expense	JBE	-796	-35	-577	-181	-1	-2	0	0	0
5012000	FUEL HAND-COAL	STEX	Steam O&M Expense	SE	-141	-2	-35	-11	-24	-61	-9	0	0
5012000 Total					9,853	37	653	203	2,266	5,816	873	5	0
5013000	START UP FUEL - GAS	STEX	Steam O&M Expense	CAEE	246	0	0	0	62	160	24	0	0
5013000 Total					246	0	0	0	62	160	24	0	0
5014000	FUEL CONSUMED-DIESEL	STEX	Steam O&M Expense	CAEE	10	0	0	0	3	7	1	0	0
5014000 Total					10	0	0	0	3	7	1	0	0
5014500	START UP FUEL-DIESEL	STEX	Steam O&M Expense	CAEE	2,673	0	0	0	676	1,735	260	1	0
5014500	START UP FUEL-DIESEL	STEX	Steam O&M Expense	CAGW	126	5	92	29	0	0	0	0	0
5014500	START UP FUEL-DIESEL	STEX	Steam O&M Expense	JBE	863	38	626	196	1	2	0	0	0
5014500 Total					3,662	44	717	224	677	1,737	261	1	0
5015000	FUEL CONS-RES DISP	STEX	Steam O&M Expense	CAEE	301	0	0	0	76	196	29	0	0
5015000	FUEL CONS-RES DISP	STEX	Steam O&M Expense	JBE	105	5	76	24	0	0	0	0	0
5015000 Total					407	5	76	24	76	196	29	0	0
5020000	STEAM EXPENSES	STEX	Steam O&M Expense	CAGE	37,012	0	0	0	8,496	25,008	3,488	20	0
5020000	STEAM EXPENSES	STEX	Steam O&M Expense	CAGW	1,030	44	751	234	0	0	0	0	0
5020000	STEAM EXPENSES	STEX	Steam O&M Expense	JBG	18,226	782	13,249	4,130	15	43	6	0	0
5020000 Total					56,267	827	14,000	4,364	8,510	25,051	3,494	20	0
5022000	STM EXP - FLYASH	STEX	Steam O&M Expense	CAGE	2,933	0	0	0	673	1,982	276	2	0
5022000 Total					2,933	0	0	0	673	1,982	276	2	0



Operations & Maintenance Expense
 Twelve Months Ending - December 2016
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account		Secondary Group Code	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
5023000	STM EXP BOTTOM ASH	STEX	Steam O&M Expense	CAGE	13	0	0	3	9	1	0	0
5023000 Total					13	0	0	3	9	1	0	0
5024000	STM EXP SCRUBBER	STEX	Steam O&M Expense	CAGE	2,018	0	0	463	1,363	190	1	0
5024000 Total					2,018	0	0	463	1,363	190	1	0
5029000	STM EXP - OTHER	STEX	Steam O&M Expense	CAGE	16,072	0	0	3,689	10,860	1,515	9	0
5029000	STM EXP - OTHER	STEX	Steam O&M Expense	JBG	191	8	139	43	0	0	0	0
5029000 Total					16,264	8	139	43	3,689	10,860	1,515	9
5050000	ELECTRIC EXPENSES	STEX	Steam O&M Expense	CAGE	1,247	0	0	286	843	118	1	0
5050000	ELECTRIC EXPENSES	STEX	Steam O&M Expense	CAGW	102	4	74	23	0	0	0	0
5050000	ELECTRIC EXPENSES	STEX	Steam O&M Expense	JBG	0	0	0	0	0	0	0	0
5050000 Total					1,349	4	74	23	286	843	118	1
5051000	ELEC EXP GENERAL	STEX	Steam O&M Expense	CAGE	8	0	0	2	6	1	0	0
5051000 Total					8	0	0	2	6	1	0	0
5060000	MISC STEAM PWR EXP	STEX	Steam O&M Expense	CAGE	41,142	0	0	9,444	27,798	3,878	22	0
5060000	MISC STEAM PWR EXP	STEX	Steam O&M Expense	CAGW	1,645	71	1,200	374	0	0	0	0
5060000	MISC STEAM PWR EXP	STEX	Steam O&M Expense	JBG	-2,573	-110	-1,870	-583	-2	-6	-1	0
5060000 Total					40,214	-40	-671	-209	9,442	27,792	3,877	22
5061000	MISC STM EXP - CON	STEX	Steam O&M Expense	CAGE	763	0	0	175	516	72	0	0
5061000	MISC STM EXP - CON	STEX	Steam O&M Expense	JBG	5	0	3	1	0	0	0	0
5061000 Total					768	0	3	1	175	516	72	0
5061100	MISC STM EXP PLCLU	STEX	Steam O&M Expense	CAGE	73	0	0	17	49	7	0	0
5061100	MISC STM EXP PLCLU	STEX	Steam O&M Expense	JBG	1,214	52	882	275	1	3	0	0
5061100 Total					1,287	52	882	275	18	52	7	0
5061300	MISC STM EXP COMPT	STEX	Steam O&M Expense	CAGE	577	0	0	133	390	54	0	0
5061300	MISC STM EXP COMPT	STEX	Steam O&M Expense	JBG	17	1	12	4	0	0	0	0
5061300 Total					594	1	12	4	133	390	54	0
5061400	MISC STM EXP OFFIC	STEX	Steam O&M Expense	CAGE	1,387	0	0	318	937	131	1	0
5061400	MISC STM EXP OFFIC	STEX	Steam O&M Expense	JBG	1,181	51	859	268	1	3	0	0
5061400 Total					2,568	51	859	268	319	940	131	1
5061500	MISC STM EXP COMM	STEX	Steam O&M Expense	CAGE	109	0	0	25	74	10	0	0
5061500 Total					109	0	0	25	74	10	0	0
5061600	MISC STM EXP FIRE	STEX	Steam O&M Expense	JBG	25	1	18	6	0	0	0	0
5061600 Total					25	1	18	6	0	0	0	0
5062000	MISC STM - ENVRMNT	STEX	Steam O&M Expense	CAGE	1,411	0	0	324	954	133	1	0
5062000	MISC STM - ENVRMNT	STEX	Steam O&M Expense	JBG	29	1	21	7	0	0	0	0
5062000 Total					1,440	1	21	7	324	954	133	1
5063000	MISC STEAM JVA CR	STEX	Steam O&M Expense	CAGE	-12,603	0	0	-2,893	-8,516	-1,188	-7	0
5063000	MISC STEAM JVA CR	STEX	Steam O&M Expense	JBG	-24,070	-1,033	-17,498	-5,455	-19	-57	-8	0
5063000 Total					-36,674	-1,033	-17,498	-5,455	-2,912	-8,573	-1,196	-7
5064000	MISC STM EXP RCRT	STEX	Steam O&M Expense	CAGE	29	0	0	7	19	3	0	0
5064000 Total					29	0	0	7	19	3	0	0



Operations & Maintenance Expense
 Twelve Months Ending - December 2016
 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	390	0	0	0	90	264	37	0	0
5065000 MISC STM EXP - SEC	STEX Steam O&M Expense	JBG	-73	-3	-53	-16	0	0	0	0	0
5065000 Total			318	-3	-53	-16	90	263	37	0	0
5066000 MISC STM EXP -SFTY	STEX Steam O&M Expense	CAGE	1,383	0	0	0	317	934	130	1	0
5066000 MISC STM EXP -SFTY	STEX Steam O&M Expense	JBG	101	4	73	23	0	0	0	0	0
5066000 Total			1,483	4	73	23	317	934	130	1	0
5067000 MISC STM EXP TRNG	STEX Steam O&M Expense	CAGE	1,739	0	0	0	399	1,175	164	1	0
5067000 MISC STM EXP TRNG	STEX Steam O&M Expense	JBG	2,363	101	1,718	536	2	6	1	0	0
5067000 Total			4,103	101	1,718	536	401	1,181	165	1	0
5069000 MISC STM EXP WTSPLY	STEX Steam O&M Expense	CAGE	160	0	0	0	37	108	15	0	0
5069000 Total			160	0	0	0	37	108	15	0	0
5069900 MISC STM EXP MISC	STEX Steam O&M Expense	CAGE	3,182	0	0	0	730	2,150	300	2	0
5069900 MISC STM EXP MISC	STEX Steam O&M Expense	JBG	10	0	8	2	0	0	0	0	0
5069900 Total			3,193	0	8	2	730	2,150	300	2	0
5070000 RENTS (STEAM GEN)	STEX Steam O&M Expense	CAGE	179	0	0	0	41	121	17	0	0
5070000 RENTS (STEAM GEN)	STEX Steam O&M Expense	CAGW	28	1	20	6	0	0	0	0	0
5070000 RENTS (STEAM GEN)	STEX Steam O&M Expense	JBG	291	12	212	66	0	1	0	0	0
5070000 Total			498	14	232	72	41	122	17	0	0
5100000 MNT SUPERV & ENG	STEX Steam O&M Expense	CAGE	3,738	0	0	0	858	2,526	352	2	0
5100000 MNT SUPERV & ENG	STEX Steam O&M Expense	CAGW	297	13	216	67	0	0	0	0	0
5100000 MNT SUPERV & ENG	STEX Steam O&M Expense	JBG	672	29	488	152	1	2	0	0	0
5100000 Total			4,706	42	705	220	859	2,527	353	2	0
5101000 MNTNCE SUPVSN & ENG	STEX Steam O&M Expense	CAGE	3,884	0	0	0	892	2,624	366	2	0
5101000 Total			3,884	0	0	0	892	2,624	366	2	0
5110000 MNT OF STRUCTURES	STEX Steam O&M Expense	CAGE	4,810	0	0	0	1,104	3,250	453	3	0
5110000 MNT OF STRUCTURES	STEX Steam O&M Expense	CAGW	428	18	312	97	0	0	0	0	0
5110000 MNT OF STRUCTURES	STEX Steam O&M Expense	JBG	414	18	301	94	0	1	0	0	0
5110000 Total			5,652	36	613	191	1,104	3,251	453	3	0
5111000 MNT OF STRUCTURES	STEX Steam O&M Expense	CAGE	6,862	0	0	0	1,575	4,636	647	4	0
5111000 MNT OF STRUCTURES	STEX Steam O&M Expense	JBG	263	11	192	60	0	1	0	0	0
5111000 Total			7,125	11	192	60	1,575	4,637	647	4	0
5111100 MNT STRCT PMP PLNT	STEX Steam O&M Expense	CAGE	650	0	0	0	149	439	61	0	0
5111100 MNT STRCT PMP PLNT	STEX Steam O&M Expense	JBG	701	30	510	159	1	2	0	0	0
5111100 Total			1,351	30	510	159	150	441	61	0	0
5111200 MNT STRCT WASTE WT	STEX Steam O&M Expense	CAGE	507	0	0	0	116	343	48	0	0
5111200 MNT STRCT WASTE WT	STEX Steam O&M Expense	JBG	471	20	343	107	0	1	0	0	0
5111200 Total			978	20	343	107	117	344	48	0	0
5112000 STRUCTURAL SYSTEMS	STEX Steam O&M Expense	CAGE	3,596	0	0	0	825	2,430	339	2	0
5112000 STRUCTURAL SYSTEMS	STEX Steam O&M Expense	JBG	6,404	275	4,655	1,451	5	15	2	0	0
5112000 Total			10,000	275	4,655	1,451	831	2,445	341	2	0
5114000 MNT OF STRCT CATH	STEX Steam O&M Expense	CAGE	9	0	0	0	2	6	1	0	0



Operations & Maintenance Expense
 Twelve Months Ending - December 2016
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Group Code	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
5114000 Total			9	0	0	0	2	6	1	0	0
5116000 MNT STRCT DAM RIVR	STEX Steam O&M Expense	CAGE	87	0	0	0	20	59	8	0	0
5116000 Total			87	0	0	0	20	59	8	0	0
5117000 MNT STRCT FIRE PRT	STEX Steam O&M Expense	CAGE	854	0	0	0	196	577	81	0	0
5117000 MNT STRCT FIRE PRT	STEX Steam O&M Expense	JBG	350	15	254	79	0	1	0	0	0
5117000 Total			1,204	15	254	79	196	578	81	0	0
5118000 MNT STRCT-GROUNDS	STEX Steam O&M Expense	CAGE	567	0	0	0	130	383	53	0	0
5118000 MNT STRCT-GROUNDS	STEX Steam O&M Expense	JBG	398	17	289	90	0	1	0	0	0
5118000 Total			965	17	289	90	131	384	54	0	0
5119000 MNT OF STRCT-HVAC	STEX Steam O&M Expense	CAGE	1,672	0	0	0	384	1,130	158	1	0
5119000 MNT OF STRCT-HVAC	STEX Steam O&M Expense	JBG	396	17	288	90	0	1	0	0	0
5119000 Total			2,068	17	288	90	384	1,131	158	1	0
5119900 MNT OF STRCT-MISC	STEX Steam O&M Expense	CAGE	219	0	0	0	50	148	21	0	0
5119900 Total			219	0	0	0	50	148	21	0	0
5120000 MANT OF BOILR PLNT	STEX Steam O&M Expense	CAGE	12,605	0	0	0	2,893	8,517	1,188	7	0
5120000 MANT OF BOILR PLNT	STEX Steam O&M Expense	CAGW	3,046	131	2,222	693	0	0	0	0	0
5120000 MANT OF BOILR PLNT	STEX Steam O&M Expense	JBG	814	35	592	184	1	2	0	0	0
5120000 Total			16,465	166	2,813	877	2,894	8,519	1,188	7	0
5121000 MNT BOILR-AIR HTR	STEX Steam O&M Expense	CAGE	9,141	0	0	0	2,098	6,176	862	5	0
5121000 MNT BOILR-AIR HTR	STEX Steam O&M Expense	JBG	2,430	104	1,767	551	2	6	1	0	0
5121000 Total			11,571	104	1,767	551	2,100	6,182	862	5	0
5121100 MNT BOILR-CHEM FD	STEX Steam O&M Expense	CAGE	152	0	0	0	35	103	14	0	0
5121100 MNT BOILR-CHEM FD	STEX Steam O&M Expense	JBG	38	2	28	9	0	0	0	0	0
5121100 Total			190	2	28	9	35	103	14	0	0
5121200 MNT BOILR-CL HANDL	STEX Steam O&M Expense	CAGE	2,936	0	0	0	674	1,984	277	2	0
5121200 MNT BOILR-CL HANDL	STEX Steam O&M Expense	JBG	1,710	73	1,243	388	1	4	1	0	0
5121200 Total			4,647	73	1,243	388	675	1,988	277	2	0
5121400 MNT BOIL-DEMNERLZ	STEX Steam O&M Expense	CAGE	505	0	0	0	116	341	48	0	0
5121400 MNT BOIL-DEMNERLZ	STEX Steam O&M Expense	JBG	96	4	70	22	0	0	0	0	0
5121400 Total			601	4	70	22	116	341	48	0	0
5121500 MNT BOIL-EXTRC STM	STEX Steam O&M Expense	CAGE	399	0	0	0	92	269	38	0	0
5121500 MNT BOIL-EXTRC STM	STEX Steam O&M Expense	JBG	229	10	167	52	0	1	0	0	0
5121500 Total			628	10	167	52	92	270	38	0	0
5121600 MNT BOILR-FLYASH	STEX Steam O&M Expense	CAGE	3,326	0	0	0	763	2,247	313	2	0
5121600 MNT BOILR-FLYASH	STEX Steam O&M Expense	JBG	1,133	49	823	257	1	3	0	0	0
5121600 Total			4,459	49	823	257	764	2,250	314	2	0
5121700 MNT BOIL-FUEL OIL	STEX Steam O&M Expense	CAGE	268	0	0	0	62	181	25	0	0
5121700 MNT BOIL-FUEL OIL	STEX Steam O&M Expense	JBG	139	6	101	31	0	0	0	0	0
5121700 Total			407	6	101	31	62	182	25	0	0
5121800 MNT BOIL-FEEDWATR	STEX Steam O&M Expense	CAGE	2,159	0	0	0	495	1,459	203	1	0
5121800 MNT BOIL-FEEDWATR	STEX Steam O&M Expense	JBG	1,666	71	1,211	377	1	4	1	0	0



Operations & Maintenance Expense
 Twelve Months Ending - December 2016
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Group Code	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
5121800 Total			3,824	71	1,211	377	497	1,463	204	1	0
5121900 MNT BOIL-FRZ PRTEC	STEX Steam O&M Expense	CAGE	47	0	0	0	11	32	4	0	0
5121900 Total			47	0	0	0	11	32	4	0	0
5122000 MNT BOILR-AUX SYST	STEX Steam O&M Expense	CAGE	2,135	0	0	0	490	1,442	201	1	0
5122000 MNT BOILR-AUX SYST	STEX Steam O&M Expense	JBG	98	4	71	22	0	0	0	0	0
5122000 Total			2,233	4	71	22	490	1,442	201	1	0
5122100 MNT BOILR-MAIN STM	STEX Steam O&M Expense	CAGE	1,728	0	0	0	397	1,168	163	1	0
5122100 MNT BOILR-MAIN STM	STEX Steam O&M Expense	JBG	13	1	10	3	0	0	0	0	0
5122100 Total			1,742	1	10	3	397	1,168	163	1	0
5122200 MNT BOIL-PLVRZD CL	STEX Steam O&M Expense	CAGE	6,083	0	0	0	1,396	4,110	573	3	0
5122200 MNT BOIL-PLVRZD CL	STEX Steam O&M Expense	JBG	2,159	93	1,569	489	2	5	1	0	0
5122200 Total			8,242	93	1,569	489	1,398	4,115	574	3	0
5122300 MNT BOIL-PRECIP/BAG	STEX Steam O&M Expense	CAGE	927	0	0	0	213	626	87	1	0
5122300 MNT BOIL-PRECIP/BAG	STEX Steam O&M Expense	JBG	2,115	91	1,538	479	2	5	1	0	0
5122300 Total			3,043	91	1,538	479	215	632	88	1	0
5122400 MNT BOIL-PRTRT WTR	STEX Steam O&M Expense	CAGE	339	0	0	0	78	229	32	0	0
5122400 MNT BOIL-PRTRT WTR	STEX Steam O&M Expense	JBG	90	4	65	20	0	0	0	0	0
5122400 Total			429	4	65	20	78	229	32	0	0
5122500 MNT BOIL-RV OSMSIS	STEX Steam O&M Expense	CAGE	75	0	0	0	17	51	7	0	0
5122500 MNT BOIL-RV OSMSIS	STEX Steam O&M Expense	JBG	111	5	81	25	0	0	0	0	0
5122500 Total			186	5	81	25	17	51	7	0	0
5122600 MNT BOIL-RHEAT ST	STEX Steam O&M Expense	CAGE	428	0	0	0	98	289	40	0	0
5122600 MNT BOIL-RHEAT ST	STEX Steam O&M Expense	JBG	8	0	6	2	0	0	0	0	0
5122600 Total			436	0	6	2	98	289	40	0	0
5122800 MNT BOIL-SOOTBLWG	STEX Steam O&M Expense	CAGE	1,324	0	0	0	304	895	125	1	0
5122800 MNT BOIL-SOOTBLWG	STEX Steam O&M Expense	JBG	769	33	559	174	1	2	0	0	0
5122800 Total			2,093	33	559	174	305	896	125	1	0
5122900 MNT BOILR-SCRUBBER	STEX Steam O&M Expense	CAGE	6,043	0	0	0	1,387	4,083	570	3	0
5122900 MNT BOILR-SCRUBBER	STEX Steam O&M Expense	JBG	2,821	121	2,051	639	2	7	1	0	0
5122900 Total			8,864	121	2,051	639	1,389	4,090	571	3	0
5123000 MNT BOILR-BOTM ASH	STEX Steam O&M Expense	CAGE	3,103	0	0	0	712	2,097	292	2	0
5123000 MNT BOILR-BOTM ASH	STEX Steam O&M Expense	JBG	1,192	51	867	270	1	3	0	0	0
5123000 Total			4,296	51	867	270	713	2,100	293	2	0
5123100 MNT BOIL-WTR TRTMT	STEX Steam O&M Expense	CAGE	346	0	0	0	79	234	33	0	0
5123100 Total			346	0	0	0	79	234	33	0	0
5123200 MNT BOIL-CNTL SUPT	STEX Steam O&M Expense	CAGE	86	0	0	0	20	58	8	0	0
5123200 MNT BOIL-CNTL SUPT	STEX Steam O&M Expense	JBG	1,829	78	1,329	414	1	4	1	0	0
5123200 Total			1,915	78	1,329	414	21	63	9	0	0
5123300 MAINT GEO GATH SYS	STEX Steam O&M Expense	CAGE	384	0	0	0	88	259	36	0	0
5123300 Total			384	0	0	0	88	259	36	0	0
5123400 MAINT OF BOILERS	STEX Steam O&M Expense	CAGE	1,308	0	0	0	300	884	123	1	0



Operations & Maintenance Expense

Twelve Months Ending - December 2016

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account	Secondary Group Code	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
5123400 MAINT OF BOILERS	STEX Steam O&M Expense	JBG	895	38	650	203	1	2	0	0	0
5123400 Total			2,203	38	650	203	301	886	124	1	0
5124000 MNT BOILR-CONTROLS	STEX Steam O&M Expense	CAGE	1,193	0	0	0	274	806	112	1	0
5124000 MNT BOILR-CONTROLS	STEX Steam O&M Expense	JBG	262	11	190	59	0	1	0	0	0
5124000 Total			1,455	11	190	59	274	807	113	1	0
5125000 MNT BOILER-DRAFT	STEX Steam O&M Expense	CAGE	2,475	0	0	0	568	1,672	233	1	0
5125000 MNT BOILER-DRAFT	STEX Steam O&M Expense	JBG	1,192	51	866	270	1	3	0	0	0
5125000 Total			3,667	51	866	270	569	1,675	234	1	0
5126000 MNT BOILR-FIRESIDE	STEX Steam O&M Expense	CAGE	1,260	0	0	0	289	852	119	1	0
5126000 MNT BOILR-FIRESIDE	STEX Steam O&M Expense	JBG	122	5	88	28	0	0	0	0	0
5126000 Total			1,382	5	88	28	289	852	119	1	0
5127000 MNT BLR-BEARNG WTR	STEX Steam O&M Expense	CAGE	136	0	0	0	31	92	13	0	0
5127000 MNT BLR-BEARNG WTR	STEX Steam O&M Expense	JBG	21	1	16	5	0	0	0	0	0
5127000 Total			157	1	16	5	31	92	13	0	0
5128000 MNT BOILR WTR/STMD	STEX Steam O&M Expense	CAGE	4,301	0	0	0	987	2,906	405	2	0
5128000 MNT BOILR WTR/STMD	STEX Steam O&M Expense	JBG	3,138	135	2,281	711	3	7	1	0	0
5128000 Total			7,439	135	2,281	711	990	2,913	406	2	0
5129000 MNT BOIL-COMP AIR	STEX Steam O&M Expense	CAGE	703	0	0	0	161	475	66	0	0
5129000 Total			703	0	0	0	161	475	66	0	0
5129900 MAINT BOILER-MISC	STEX Steam O&M Expense	CAGE	177	0	0	0	41	120	17	0	0
5129900 MAINT BOILER-MISC	STEX Steam O&M Expense	JBG	10	0	7	2	0	0	0	0	0
5129900 Total			187	0	7	2	41	120	17	0	0
5130000 MAINT ELEC PLANT	STEX Steam O&M Expense	CAGE	2,362	0	0	0	542	1,596	223	1	0
5130000 MAINT ELEC PLANT	STEX Steam O&M Expense	CAGW	661	28	482	150	0	0	0	0	0
5130000 MAINT ELEC PLANT	STEX Steam O&M Expense	JBG	482	21	350	109	0	1	0	0	0
5130000 Total			3,505	49	832	259	543	1,597	223	1	0
5131000 MAINT ELEC AC	STEX Steam O&M Expense	CAGE	12,986	0	0	0	2,981	8,775	1,224	7	0
5131000 MAINT ELEC AC	STEX Steam O&M Expense	JBG	2,889	124	2,100	655	2	7	1	0	0
5131000 Total			15,875	124	2,100	655	2,983	8,781	1,225	7	0
5131100 MAINT/LUBE-OIL SYS	STEX Steam O&M Expense	CAGE	637	0	0	0	146	430	60	0	0
5131100 MAINT/LUBE-OIL SYS	STEX Steam O&M Expense	JBG	482	21	351	109	0	1	0	0	0
5131100 Total			1,120	21	351	109	147	432	60	0	0
5131300 MAINT/PREVENT ROUT	STEX Steam O&M Expense	CAGE	9	0	0	0	2	6	1	0	0
5131300 Total			9	0	0	0	2	6	1	0	0
5131400 MAINT/MAIN TURBINE	STEX Steam O&M Expense	CAGE	2,967	0	0	0	681	2,005	280	2	0
5131400 MAINT/MAIN TURBINE	STEX Steam O&M Expense	JBG	2,136	92	1,553	484	2	5	1	0	0
5131400 Total			5,103	92	1,553	484	683	2,010	280	2	0
5132000 MAINT ALARMS/INFO	STEX Steam O&M Expense	CAGE	1,628	0	0	0	374	1,100	153	1	0
5132000 MAINT ALARMS/INFO	STEX Steam O&M Expense	JBG	84	4	61	19	0	0	0	0	0
5132000 Total			1,712	4	61	19	374	1,100	153	1	0
5133000 MAINT/AIR-COOL-CON	STEX Steam O&M Expense	CAGE	211	0	0	0	48	142	20	0	0



Operations & Maintenance Expense
 Twelve Months Ending - December 2016
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account		Secondary Group Code	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
5133000 Total				211	0	0	0	48	142	20	0	0
5134000	MAINT/COMPNT COOL	STEX	Steam O&M Expense	126	0	0	0	29	85	12	0	0
5134000	MAINT/COMPNT COOL	STEX	Steam O&M Expense	219	9	159	50	0	1	0	0	0
5134000 Total				345	9	159	50	29	86	12	0	0
5135000	MAINT/COMPNT AUXIL	STEX	Steam O&M Expense	884	0	0	0	203	598	83	0	0
5135000	MAINT/COMPNT AUXIL	STEX	Steam O&M Expense	116	5	84	26	0	0	0	0	0
5135000 Total				1,000	5	84	26	203	598	83	0	0
5137000	MAINT-COOLING TOWR	STEX	Steam O&M Expense	1,013	0	0	0	233	684	95	1	0
5137000	MAINT-COOLING TOWR	STEX	Steam O&M Expense	342	15	249	78	0	1	0	0	0
5137000 Total				1,355	15	249	78	233	685	96	1	0
5138000	MAINT-CIRCUL WATER	STEX	Steam O&M Expense	608	0	0	0	140	411	57	0	0
5138000	MAINT-CIRCUL WATER	STEX	Steam O&M Expense	441	19	321	100	0	1	0	0	0
5138000 Total				1,050	19	321	100	140	412	57	0	0
5139000	MAINT-ELECT - DC	STEX	Steam O&M Expense	187	0	0	0	43	126	18	0	0
5139000	MAINT-ELECT - DC	STEX	Steam O&M Expense	107	5	78	24	0	0	0	0	0
5139000 Total				294	5	78	24	43	127	18	0	0
5139900	MNT ELEC PLT-MISC	STEX	Steam O&M Expense	39	0	0	0	9	26	4	0	0
5139900 Total				39	0	0	0	9	26	4	0	0
5140000	MAINT MISC STM PLN	STEX	Steam O&M Expense	3,703	0	0	0	850	2,502	349	2	0
5140000	MAINT MISC STM PLN	STEX	Steam O&M Expense	439	19	320	100	0	0	0	0	0
5140000	MAINT MISC STM PLN	STEX	Steam O&M Expense	491	21	357	111	0	1	0	0	0
5140000 Total				4,634	40	677	211	850	2,503	349	2	0
5141000	MISC STM-COMP AIR	STEX	Steam O&M Expense	1,220	0	0	0	280	824	115	1	0
5141000	MISC STM-COMP AIR	STEX	Steam O&M Expense	111	5	81	25	0	0	0	0	0
5141000 Total				1,331	5	81	25	280	824	115	1	0
5142000	MISC STM PLT-CONSU	STEX	Steam O&M Expense	2	0	0	0	1	2	0	0	0
5142000 Total				2	0	0	0	1	2	0	0	0
5144000	MISC STM PLNT-LAB	STEX	Steam O&M Expense	170	0	0	0	39	115	16	0	0
5144000	MISC STM PLNT-LAB	STEX	Steam O&M Expense	127	5	92	29	0	0	0	0	0
5144000 Total				296	5	92	29	39	115	16	0	0
5145000	MAINT MISC-SM TOOL	STEX	Steam O&M Expense	137	0	0	0	31	92	13	0	0
5145000	MAINT MISC-SM TOOL	STEX	Steam O&M Expense	40	2	29	9	0	0	0	0	0
5145000 Total				177	2	29	9	31	92	13	0	0
5146000	MAINT/PAGING SYS	STEX	Steam O&M Expense	148	0	0	0	34	100	14	0	0
5146000	MAINT/PAGING SYS	STEX	Steam O&M Expense	34	1	25	8	0	0	0	0	0
5146000 Total				181	1	25	8	34	100	14	0	0
5147000	MAINT/PLANT EQUIP	STEX	Steam O&M Expense	1,271	0	0	0	292	859	120	1	0
5147000	MAINT/PLANT EQUIP	STEX	Steam O&M Expense	504	22	367	114	0	1	0	0	0
5147000 Total				1,776	22	367	114	292	860	120	1	0
5148000	MAINT/PLT-VEHICLES	STEX	Steam O&M Expense	1,269	0	0	0	291	857	120	1	0
5148000	MAINT/PLT-VEHICLES	STEX	Steam O&M Expense	243	10	177	55	0	1	0	0	0



Operations & Maintenance Expense
 Twelve Months Ending - December 2016
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account		Secondary Group Code	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
5148000 Total				1,512	10	177	55	291	858	120	1	0
5149000	MAINT MISC-OTHER	STEX	Steam O&M Expense	206	0	0	0	47	139	19	0	0
5149000	MAINT MISC-OTHER	STEX	Steam O&M Expense	-176	-8	-128	-40	0	0	0	0	0
5149000 Total				30	-8	-128	-40	47	139	19	0	0
5350000	OPER SUPERV & ENG	HYEX	Hydro O&M Expense	1,911	0	0	0	439	1,291	180	1	0
5350000	OPER SUPERV & ENG	HYEX	Hydro O&M Expense	7,084	305	5,168	1,611	0	0	0	0	0
5350000 Total				8,995	305	5,168	1,611	439	1,291	180	1	0
5360000	WATER FOR POWER	HYEX	Hydro O&M Expense	4	0	0	0	1	2	0	0	0
5360000	WATER FOR POWER	HYEX	Hydro O&M Expense	45	2	33	10	0	0	0	0	0
5360000 Total				48	2	33	10	1	2	0	0	0
5370000	HYDRAULIC EXPENSES	HYEX	Hydro O&M Expense	2,492	107	1,818	567	0	0	0	0	0
5370000 Total				2,492	107	1,818	567	0	0	0	0	0
5371000	HYDRO/FISH & WILD	HYEX	Hydro O&M Expense	120	0	0	0	28	81	11	0	0
5371000	HYDRO/FISH & WILD	HYEX	Hydro O&M Expense	481	21	351	109	0	0	0	0	0
5371000 Total				601	21	351	109	28	81	11	0	0
5372000	HYDRO/HATCHERY EXP	HYEX	Hydro O&M Expense	242	10	177	55	0	0	0	0	0
5372000 Total				242	10	177	55	0	0	0	0	0
5374000	HYDRO/OTH REC FAC	HYEX	Hydro O&M Expense	48	0	0	0	11	32	5	0	0
5374000	HYDRO/OTH REC FAC	HYEX	Hydro O&M Expense	210	9	153	48	0	0	0	0	0
5374000 Total				258	9	153	48	11	32	5	0	0
5379000	HYDRO EXPENSE-OTH	HYEX	Hydro O&M Expense	243	0	0	0	56	164	23	0	0
5379000	HYDRO EXPENSE-OTH	HYEX	Hydro O&M Expense	603	26	440	137	0	0	0	0	0
5379000 Total				845	26	440	137	56	164	23	0	0
5390000	MSC HYD PWR GEN EX	HYEX	Hydro O&M Expense	7,209	0	0	0	1,655	4,871	679	4	0
5390000	MSC HYD PWR GEN EX	HYEX	Hydro O&M Expense	10,601	457	7,733	2,411	0	0	0	0	0
5390000 Total				17,810	457	7,733	2,411	1,655	4,871	679	4	0
5400000	RENTS (HYDRO GEN)	HYEX	Hydro O&M Expense	73	0	0	0	17	50	7	0	0
5400000	RENTS (HYDRO GEN)	HYEX	Hydro O&M Expense	1,266	55	923	288	0	0	0	0	0
5400000 Total				1,339	55	923	288	17	50	7	0	0
5410000	MNT SUPERV & ENG	HYEX	Hydro O&M Expense	0	0	0	0	0	0	0	0	0
5410000 Total				0	0	0	0	0	0	0	0	0
5420000	MAINT OF STRUCTURE	HYEX	Hydro O&M Expense	93	0	0	0	21	63	9	0	0
5420000	MAINT OF STRUCTURE	HYEX	Hydro O&M Expense	1,065	46	777	242	0	0	0	0	0
5420000 Total				1,158	46	777	242	21	63	9	0	0
5430000	MNT DAMS & WTR SYS	HYEX	Hydro O&M Expense	643	0	0	0	148	434	61	0	0
5430000	MNT DAMS & WTR SYS	HYEX	Hydro O&M Expense	3,388	146	2,472	771	0	0	0	0	0
5430000 Total				4,031	146	2,472	771	148	434	61	0	0
5440000	MAINT OF ELEC PLNT	HYEX	Hydro O&M Expense	113	0	0	0	26	76	11	0	0
5440000 Total				113	0	0	0	26	76	11	0	0
5441000	PRIME MOVERS & GEN	HYEX	Hydro O&M Expense	198	0	0	0	45	134	19	0	0
5441000	PRIME MOVERS & GEN	HYEX	Hydro O&M Expense	1,149	50	838	261	0	0	0	0	0



Operations & Maintenance Expense
 Twelve Months Ending - December 2016
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Group Code	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
5441000 Total			1,347	50	838	261	45	134	19	0	0
5442000 ACCESS ELEC EQUIP	HYEX Hydro O&M Expense	CAGE	349	0	0	0	80	236	33	0	0
5442000 ACCESS ELEC EQUIP	HYEX Hydro O&M Expense	CAGW	718	31	524	163	0	0	0	0	0
5442000 Total			1,068	31	524	163	80	236	33	0	0
5450000 MNT MISC HYDRO PLT	HYEX Hydro O&M Expense	CAGW	7	0	5	2	0	0	0	0	0
5450000 Total			7	0	5	2	0	0	0	0	0
5451000 MNT-FISH/WILDLIFE	HYEX Hydro O&M Expense	CAGW	525	23	383	119	0	0	0	0	0
5451000 Total			525	23	383	119	0	0	0	0	0
5454000 MAINT-OTH REC FAC	HYEX Hydro O&M Expense	CAGW	3	0	2	1	0	0	0	0	0
5454000 Total			3	0	2	1	0	0	0	0	0
5455000 MAINT-RDS/TRAIL/BR	HYEX Hydro O&M Expense	CAGE	369	0	0	0	85	250	35	0	0
5455000 MAINT-RDS/TRAIL/BR	HYEX Hydro O&M Expense	CAGW	547	24	399	124	0	0	0	0	0
5455000 Total			917	24	399	124	85	250	35	0	0
5459000 MAINT HYDRO-OTHER	HYEX Hydro O&M Expense	CAGE	338	0	0	0	77	228	32	0	0
5459000 MAINT HYDRO-OTHER	HYEX Hydro O&M Expense	CAGW	1,225	53	894	279	0	0	0	0	0
5459000 Total			1,563	53	894	279	77	228	32	0	0
5460000 OPER SUPERV & ENG	OPEX Other Production O&M Expense	CAGE	197	0	0	0	45	133	19	0	0
5460000 OPER SUPERV & ENG	OPEX Other Production O&M Expense	CAGW	119	5	87	27	0	0	0	0	0
5460000 Total			316	5	87	27	45	133	19	0	0
547NPC	NPCX Net Power Cost Expense	CAEW	69,184	3,094	50,338	15,753	0	0	0	0	0
547NPC Total			69,184	3,094	50,338	15,753	0	0	0	0	0
5480000 GENERATION EXP	OPEX Other Production O&M Expense	CAGE	8,759	0	0	0	2,011	5,918	826	5	0
5480000 GENERATION EXP	OPEX Other Production O&M Expense	CAGW	7,968	343	5,813	1,812	0	0	0	0	0
5480000 Total			16,728	343	5,813	1,812	2,011	5,918	826	5	0
5490000 MIS OTH PWR GEN EX	OPEX Other Production O&M Expense	CAGE	2,428	0	0	0	557	1,640	229	1	0
5490000 MIS OTH PWR GEN EX	OPEX Other Production O&M Expense	CAGW	1,410	61	1,029	321	0	0	0	0	0
5490000 MIS OTH PWR GEN EX	OPEX Other Production O&M Expense	OR	50	0	50	0	0	0	0	0	0
5490000 MIS OTH PWR GEN EX	OPEX Other Production O&M Expense	SG	1,413	22	371	116	213	607	84	0	0
5490000 Total			5,301	83	1,449	437	770	2,247	313	2	0
5500000 RENTS (OTHER GEN)	OPEX Other Production O&M Expense	CAGE	1,644	0	0	0	377	1,111	155	1	0
5500000 RENTS (OTHER GEN)	OPEX Other Production O&M Expense	CAGW	1,877	81	1,369	427	0	0	0	0	0
5500000 RENTS (OTHER GEN)	OPEX Other Production O&M Expense	OR	449	0	449	0	0	0	0	0	0
5500000 RENTS (OTHER GEN)	OPEX Other Production O&M Expense	SG	38	1	10	3	6	16	2	0	0
5500000 Total			4,008	81	1,828	430	383	1,127	157	1	0
5520000 MAINT OF STRUCTURE	OPEX Other Production O&M Expense	CAGE	2,792	0	0	0	641	1,886	263	2	0
5520000 MAINT OF STRUCTURE	OPEX Other Production O&M Expense	CAGW	34	1	25	8	0	0	0	0	0
5520000 Total			2,826	1	25	8	641	1,886	263	2	0
5530000 MNT GEN & ELEC PLT	OPEX Other Production O&M Expense	CAGE	11,542	0	0	0	2,649	7,798	1,088	6	0
5530000 MNT GEN & ELEC PLT	OPEX Other Production O&M Expense	CAGW	5,817	251	4,243	1,323	0	0	0	0	0
5530000 Total			17,359	251	4,243	1,323	2,649	7,798	1,088	6	0
5540000 MNT MSC OTH PWR GN	OPEX Other Production O&M Expense	CAGE	1,130	0	0	0	259	763	106	1	0



Operations & Maintenance Expense
 Twelve Months Ending - December 2016
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account		Secondary Group Code	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
5540000	MNT MSC OTH PWR GN	OPEX	Other Production O&M Expense	CAGW	969	42	707	220	0	0	0	0
5540000 Total					2,099	42	707	220	259	763	106	1
5546000	MISC PLANT EQUIP	OPEX	Other Production O&M Expense	CAGE	36	0	0	0	8	25	3	0
5546000 Total					36	0	0	0	8	25	3	0
555NPC		NPCX	Net Power Cost Expense	CAGW	154,396	6,650	112,633	35,113	0	0	0	0
555NPC		NPCX	Net Power Cost Expense	CAEW	4,573	204	3,327	1,041	0	0	0	0
555NPC		NPCX	Net Power Cost Expense	WA	302	0	0	302	0	0	0	0
555NPC Total					159,271	6,855	115,961	36,456	0	0	0	0
5552200	OR REC Compliance	NPCX	Net Power Cost Expense	OTHER	12	0	0	0	0	0	0	12
5552200 Total					12	0	0	0	0	0	0	12
5552300	WA REC COMPLIANCE	NPCX	Net Power Cost Expense	OTHER	111	0	0	0	0	0	0	111
5552300 Total					111	0	0	0	0	0	0	111
5552400	RENEW ENRGY CR PURCH	NPCX	Net Power Cost Expense	OTHER	-67	0	0	0	0	0	0	-67
5552400 Total					-67	0	0	0	0	0	0	-67
5555700	NPC Deferral Mchsm	NPCX	Net Power Cost Expense	OTHER	76,243	0	0	0	0	0	0	76,243
5555700	NPC Deferral Mchsm	NPCX	Net Power Cost Expense	WA	4,524	0	0	4,524	0	0	0	0
5555700 Total					80,767	0	0	4,524	0	0	0	76,243
5560000	SYS CTRL & LD DISP	PSEX	Power Supply Expense	SG	1,686	26	443	138	254	724	100	1
5560000 Total					1,686	26	443	138	254	724	100	1
5570000	OTHER EXPENSES	PSEX	Power Supply Expense	CAGE	8,152	0	0	0	1,871	5,508	768	4
5570000	OTHER EXPENSES	PSEX	Power Supply Expense	CAGW	159	7	116	36	0	0	0	0
5570000	OTHER EXPENSES	PSEX	Power Supply Expense	JBE	9	0	7	2	0	0	0	0
5570000	OTHER EXPENSES	PSEX	Power Supply Expense	JBG	2,161	93	1,571	490	2	5	1	0
5570000	OTHER EXPENSES	PSEX	Power Supply Expense	SG	27,471	430	7,210	2,256	4,139	11,797	1,629	10
5570000 Total					37,952	530	8,904	2,783	6,012	17,310	2,398	14
5578000	OTH EXP-CHOLLA REG	PSEX	Power Supply Expense	CAGE	1,122	0	0	0	258	758	106	1
5578000	OTH EXP-CHOLLA REG	PSEX	Power Supply Expense	IDU	-33	0	0	0	0	0	-33	0
5578000	OTH EXP-CHOLLA REG	PSEX	Power Supply Expense	OR	-54	0	-54	0	0	0	0	0
5578000 Total					1,036	0	-54	0	258	758	73	1
5579000	OTH EXP-ST SITUS ACT	PSEX	Power Supply Expense	IDU	4,248	0	0	0	0	0	4,248	0
5579000	OTH EXP-ST SITUS ACT	PSEX	Power Supply Expense	OR	237	0	237	0	0	0	0	0
5579000 Total					4,485	0	237	0	0	0	4,248	0
5600000	OPER SUPERV & ENG	TNEX	Transmission O&M Expense	CAGE	-4	0	0	0	-1	-3	0	0
5600000	OPER SUPERV & ENG	TNEX	Transmission O&M Expense	CAGW	542	23	395	123	0	0	0	0
5600000	OPER SUPERV & ENG	TNEX	Transmission O&M Expense	SG	7,157	112	1,879	588	1,078	3,074	424	3
5600000 Total					7,695	135	2,274	711	1,077	3,071	424	3
5612000	LD - MONITOR & OPER	TNEX	Transmission O&M Expense	CAGE	12	0	0	0	3	8	1	0
5612000	LD - MONITOR & OPER	TNEX	Transmission O&M Expense	CAGW	21	1	16	5	0	0	0	0
5612000	LD - MONITOR & OPER	TNEX	Transmission O&M Expense	SG	7,147	112	1,876	587	1,077	3,069	424	3
5612000 Total					7,181	113	1,891	592	1,080	3,078	425	3
5614000	SCHED, SYS CTR & DSP	TNEX	Transmission O&M Expense	CAGW	277	12	202	63	0	0	0	0



Operations & Maintenance Expense
 Twelve Months Ending - December 2016
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

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5614000 Total			277	12	202	63	0	0	0	0	0
5614010 EIM - SCHEDULING,SYS	TNEX	Transmission O&M Expense	1,541	24	405	127	232	662	91	1	0
5614010 Total			1,541	24	405	127	232	662	91	1	0
5615000 REL PLAN & STDS DEV	TNEX	Transmission O&M Expense	1,748	0	0	0	401	1,181	165	1	0
5615000 Total			1,748	0	0	0	401	1,181	165	1	0
5616000 TRANS SVC STUDIES	TNEX	Transmission O&M Expense	107	2	28	9	16	46	6	0	0
5616000 Total			107	2	28	9	16	46	6	0	0
5617000 GEN INTERCNCT STUD	TNEX	Transmission O&M Expense	1,290	20	339	106	194	554	77	0	0
5617000 Total			1,290	20	339	106	194	554	77	0	0
5618000 REL PLN & STAND SVCS	TNEX	Transmission O&M Expense	7,783	122	2,043	639	1,173	3,343	461	3	0
5618000 Total			7,783	122	2,043	639	1,173	3,343	461	3	0
5620000 STATION EXP(TRANS)	TNEX	Transmission O&M Expense	2,868	0	0	0	658	1,938	270	2	0
5620000 STATION EXP(TRANS)	TNEX	Transmission O&M Expense	405	17	295	92	0	0	0	0	0
5620000 STATION EXP(TRANS)	TNEX	Transmission O&M Expense	128	5	93	29	0	0	0	0	0
5620000 STATION EXP(TRANS)	TNEX	Transmission O&M Expense	174	3	46	14	26	75	10	0	0
5620000 Total			3,575	26	434	135	685	2,013	281	2	0
5630000 OVERHEAD LINE EXP	TNEX	Transmission O&M Expense	427	0	0	0	98	289	40	0	0
5630000 OVERHEAD LINE EXP	TNEX	Transmission O&M Expense	97	4	70	22	0	0	0	0	0
5630000 Total			524	4	70	22	98	289	40	0	0
565NPC	NPCX	Net Power Cost Expense	111,700	4,811	81,486	25,403	0	0	0	0	0
565NPC Total			111,700	4,811	81,486	25,403	0	0	0	0	0
5660000 MISC TRANS EXPENSE	TNEX	Transmission O&M Expense	484	0	0	0	111	327	46	0	0
5660000 MISC TRANS EXPENSE	TNEX	Transmission O&M Expense	1,118	48	815	254	0	0	0	0	0
5660000 MISC TRANS EXPENSE	TNEX	Transmission O&M Expense	2,067	32	543	170	311	888	123	1	0
5660000 Total			3,669	81	1,358	424	422	1,215	168	1	0
5660010 MISC TRANS EXPENSE	TNEX	Transmission O&M Expense	33	1	9	3	5	14	2	0	0
5660010 Total			33	1	9	3	5	14	2	0	0
5670000 RENTS-TRANSMISSION	TNEX	Transmission O&M Expense	1,416	0	0	0	325	957	134	1	0
5670000 RENTS-TRANSMISSION	TNEX	Transmission O&M Expense	1,030	44	751	234	0	0	0	0	0
5670000 Total			2,446	44	751	234	325	957	134	1	0
5680000 MNT SUPERV & ENG	TNEX	Transmission O&M Expense	458	0	0	0	105	310	43	0	0
5680000 MNT SUPERV & ENG	TNEX	Transmission O&M Expense	151	6	110	34	0	0	0	0	0
5680000 MNT SUPERV & ENG	TNEX	Transmission O&M Expense	359	6	94	29	54	154	21	0	0
5680000 Total			968	12	204	64	159	464	64	0	0
5690000 MAINT OF STRUCTURE	TNEX	Transmission O&M Expense	70	0	0	0	16	47	7	0	0
5690000 MAINT OF STRUCTURE	TNEX	Transmission O&M Expense	2	0	1	0	0	0	0	0	0
5690000 Total			71	0	1	0	16	47	7	0	0
5691000 MAINT-COMP HW TRANS	TNEX	Transmission O&M Expense	163	3	43	13	25	70	10	0	0
5691000 Total			163	3	43	13	25	70	10	0	0
5692000 MAINT-COMP SW TRANS	TNEX	Transmission O&M Expense	290	5	76	24	44	125	17	0	0
5692000 Total			290	5	76	24	44	125	17	0	0



Operations & Maintenance Expense

Twelve Months Ending - December 2016

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account	Secondary Group Code	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
5693000 MAINT-COM EQP TRANS	TNEX Transmission O&M Expense	CAGE	59	0	0	0	14	40	6	0	0
5693000 MAINT-COM EQP TRANS	TNEX Transmission O&M Expense	CAGW	246	11	179	56	0	0	0	0	0
5693000 MAINT-COM EQP TRANS	TNEX Transmission O&M Expense	SG	3,820	60	1,003	314	576	1,640	226	1	0
5693000 Total			4,125	70	1,182	370	589	1,680	232	1	0
5700000 MAINT STATION EQIP	TNEX Transmission O&M Expense	CAGE	8,207	0	0	0	1,884	5,545	774	4	0
5700000 MAINT STATION EQIP	TNEX Transmission O&M Expense	CAGW	2,997	129	2,186	682	0	0	0	0	0
5700000 MAINT STATION EQIP	TNEX Transmission O&M Expense	JBG	168	7	122	38	0	0	0	0	0
5700000 MAINT STATION EQIP	TNEX Transmission O&M Expense	SG	210	3	55	17	32	90	12	0	0
5700000 Total			11,581	140	2,363	737	1,916	5,636	786	5	0
5710000 MAINT OVHD LINES	TNEX Transmission O&M Expense	CAGE	9,584	0	0	0	2,200	6,476	903	5	0
5710000 MAINT OVHD LINES	TNEX Transmission O&M Expense	CAGW	8,108	349	5,915	1,844	0	0	0	0	0
5710000 MAINT OVHD LINES	TNEX Transmission O&M Expense	JBG	0	0	0	0	0	0	0	0	0
5710000 MAINT OVHD LINES	TNEX Transmission O&M Expense	SG	-247	-4	-65	-20	-37	-106	-15	0	0
5710000 Total			17,445	345	5,850	1,824	2,163	6,370	889	5	0
5720000 MNT UNDERGRD LINES	TNEX Transmission O&M Expense	CAGE	82	0	0	0	19	55	8	0	0
5720000 MNT UNDERGRD LINES	TNEX Transmission O&M Expense	CAGW	16	1	12	4	0	0	0	0	0
5720000 Total			98	1	12	4	19	55	8	0	0
5730000 MNT MSC TRANS PLNT	TNEX Transmission O&M Expense	CAGE	26	0	0	0	6	18	2	0	0
5730000 MNT MSC TRANS PLNT	TNEX Transmission O&M Expense	SG	90	1	24	7	14	39	5	0	0
5730000 Total			116	1	24	7	20	56	8	0	0
5800000 OPER SUPERV & ENG	DNEX Distribution O&M Expense	CA	41	41	0	0	0	0	0	0	0
5800000 OPER SUPERV & ENG	DNEX Distribution O&M Expense	IDU	38	0	0	0	0	0	38	0	0
5800000 OPER SUPERV & ENG	DNEX Distribution O&M Expense	OR	331	0	331	0	0	0	0	0	0
5800000 OPER SUPERV & ENG	DNEX Distribution O&M Expense	SNPD	8,921	302	2,324	580	981	4,296	438	0	0
5800000 OPER SUPERV & ENG	DNEX Distribution O&M Expense	UT	564	0	0	0	0	564	0	0	0
5800000 OPER SUPERV & ENG	DNEX Distribution O&M Expense	WA	182	0	0	182	0	0	0	0	0
5800000 OPER SUPERV & ENG	DNEX Distribution O&M Expense	WYP	135	0	0	0	135	0	0	0	0
5800000 Total			10,212	344	2,655	762	1,116	4,860	475	0	0
5810000 LOAD DISPATCHING	DNEX Distribution O&M Expense	SNPD	11,354	385	2,958	738	1,249	5,467	557	0	0
5810000 Total			11,354	385	2,958	738	1,249	5,467	557	0	0
5820000 STATION EXP(DIST)	DNEX Distribution O&M Expense	CA	78	78	0	0	0	0	0	0	0
5820000 STATION EXP(DIST)	DNEX Distribution O&M Expense	IDU	423	0	0	0	0	0	423	0	0
5820000 STATION EXP(DIST)	DNEX Distribution O&M Expense	OR	1,106	0	1,106	0	0	0	0	0	0
5820000 STATION EXP(DIST)	DNEX Distribution O&M Expense	SNPD	6	0	2	0	1	3	0	0	0
5820000 STATION EXP(DIST)	DNEX Distribution O&M Expense	UT	1,815	0	0	0	0	1,815	0	0	0
5820000 STATION EXP(DIST)	DNEX Distribution O&M Expense	WA	205	0	0	205	0	0	0	0	0
5820000 STATION EXP(DIST)	DNEX Distribution O&M Expense	WYP	823	0	0	0	823	0	0	0	0
5820000 Total			4,456	78	1,108	205	823	1,817	423	0	0
5830000 OVHD LINE EXPENSES	DNEX Distribution O&M Expense	CA	157	157	0	0	0	0	0	0	0
5830000 OVHD LINE EXPENSES	DNEX Distribution O&M Expense	IDU	398	0	0	0	0	0	398	0	0
5830000 OVHD LINE EXPENSES	DNEX Distribution O&M Expense	OR	1,394	0	1,394	0	0	0	0	0	0



Operations & Maintenance Expense
 Twelve Months Ending - December 2016
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account		Secondary Group Code	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
5830000	OVHD LINE EXPENSES	DNEX	Distribution O&M Expense	SNPD	0	0	0	0	0	0	0	0
5830000	OVHD LINE EXPENSES	DNEX	Distribution O&M Expense	UT	4,867	0	0	0	0	4,867	0	0
5830000	OVHD LINE EXPENSES	DNEX	Distribution O&M Expense	WA	261	0	0	261	0	0	0	0
5830000	OVHD LINE EXPENSES	DNEX	Distribution O&M Expense	WYP	354	0	0	0	354	0	0	0
5830000	OVHD LINE EXPENSES	DNEX	Distribution O&M Expense	WYU	152	0	0	0	152	0	0	0
5830000	Total				7,583	157	1,394	261	506	4,867	398	0
5840000	UDRGRND LINE EXP	DNEX	Distribution O&M Expense	OR	0	0	0	0	0	0	0	0
5840000	UDRGRND LINE EXP	DNEX	Distribution O&M Expense	UT	1	0	0	0	0	1	0	0
5840000	Total				1	0	0	0	0	1	0	0
5850000	STRT LGHT-SGNL SYS	DNEX	Distribution O&M Expense	SNPD	248	8	65	16	27	120	12	0
5850000	Total				248	8	65	16	27	120	12	0
5860000	METER EXPENSES	DNEX	Distribution O&M Expense	CA	286	286	0	0	0	0	0	0
5860000	METER EXPENSES	DNEX	Distribution O&M Expense	IDU	563	0	0	0	0	0	563	0
5860000	METER EXPENSES	DNEX	Distribution O&M Expense	OR	1,634	0	1,634	0	0	0	0	0
5860000	METER EXPENSES	DNEX	Distribution O&M Expense	SNPD	42	1	11	3	5	20	2	0
5860000	METER EXPENSES	DNEX	Distribution O&M Expense	UT	2,014	0	0	0	0	2,014	0	0
5860000	METER EXPENSES	DNEX	Distribution O&M Expense	WA	558	0	0	558	0	0	0	0
5860000	METER EXPENSES	DNEX	Distribution O&M Expense	WYP	780	0	0	0	780	0	0	0
5860000	METER EXPENSES	DNEX	Distribution O&M Expense	WYU	176	0	0	0	176	0	0	0
5860000	Total				6,053	287	1,645	560	961	2,034	566	0
5870000	CUST INSTL EXPENSE	DNEX	Distribution O&M Expense	CA	472	472	0	0	0	0	0	0
5870000	CUST INSTL EXPENSE	DNEX	Distribution O&M Expense	IDU	861	0	0	0	0	0	861	0
5870000	CUST INSTL EXPENSE	DNEX	Distribution O&M Expense	OR	5,228	0	5,228	0	0	0	0	0
5870000	CUST INSTL EXPENSE	DNEX	Distribution O&M Expense	UT	4,999	0	0	0	0	4,999	0	0
5870000	CUST INSTL EXPENSE	DNEX	Distribution O&M Expense	WA	1,011	0	0	1,011	0	0	0	0
5870000	CUST INSTL EXPENSE	DNEX	Distribution O&M Expense	WYP	848	0	0	0	848	0	0	0
5870000	CUST INSTL EXPENSE	DNEX	Distribution O&M Expense	WYU	91	0	0	0	91	0	0	0
5870000	Total				13,509	472	5,228	1,011	939	4,999	861	0
5880000	MSC DISTR EXPENSES	DNEX	Distribution O&M Expense	CA	21	21	0	0	0	0	0	0
5880000	MSC DISTR EXPENSES	DNEX	Distribution O&M Expense	IDU	-10	0	0	0	0	0	-10	0
5880000	MSC DISTR EXPENSES	DNEX	Distribution O&M Expense	OR	-36	0	-36	0	0	0	0	0
5880000	MSC DISTR EXPENSES	DNEX	Distribution O&M Expense	SNPD	2,597	88	677	169	286	1,250	127	0
5880000	MSC DISTR EXPENSES	DNEX	Distribution O&M Expense	UT	2,121	0	0	0	0	2,121	0	0
5880000	MSC DISTR EXPENSES	DNEX	Distribution O&M Expense	WA	-7	0	0	-7	0	0	0	0
5880000	MSC DISTR EXPENSES	DNEX	Distribution O&M Expense	WYP	-52	0	0	0	-52	0	0	0
5880000	MSC DISTR EXPENSES	DNEX	Distribution O&M Expense	WYU	-51	0	0	0	-51	0	0	0
5880000	Total				4,583	109	641	162	183	3,372	117	0
5890000	RENTS-DISTRIBUTION	DNEX	Distribution O&M Expense	CA	73	73	0	0	0	0	0	0
5890000	RENTS-DISTRIBUTION	DNEX	Distribution O&M Expense	IDU	25	0	0	0	0	0	25	0
5890000	RENTS-DISTRIBUTION	DNEX	Distribution O&M Expense	OR	1,763	0	1,763	0	0	0	0	0
5890000	RENTS-DISTRIBUTION	DNEX	Distribution O&M Expense	SNPD	12	0	3	1	1	6	1	0
5890000	RENTS-DISTRIBUTION	DNEX	Distribution O&M Expense	UT	661	0	0	0	0	661	0	0



Operations & Maintenance Expense
 Twelve Months Ending - December 2016
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Group Code	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
5890000	RENTS-DISTRIBUTION	DNEX	Distribution O&M Expense	WA	125	0	0	125	0	0	0
5890000	RENTS-DISTRIBUTION	DNEX	Distribution O&M Expense	WYP	572	0	0	0	572	0	0
5890000	RENTS-DISTRIBUTION	DNEX	Distribution O&M Expense	WYU	88	0	0	0	88	0	0
5890000 Total					3,319	73	1,766	126	661	667	25
5900000	MAINT SUPERV & ENG	DNEX	Distribution O&M Expense	CA	92	92	0	0	0	0	0
5900000	MAINT SUPERV & ENG	DNEX	Distribution O&M Expense	IDU	181	0	0	0	0	181	0
5900000	MAINT SUPERV & ENG	DNEX	Distribution O&M Expense	OR	886	0	886	0	0	0	0
5900000	MAINT SUPERV & ENG	DNEX	Distribution O&M Expense	SNPD	2,097	71	547	136	231	1,010	103
5900000	MAINT SUPERV & ENG	DNEX	Distribution O&M Expense	UT	1,394	0	0	0	0	1,394	0
5900000	MAINT SUPERV & ENG	DNEX	Distribution O&M Expense	WA	123	0	0	123	0	0	0
5900000	MAINT SUPERV & ENG	DNEX	Distribution O&M Expense	WYP	601	0	0	0	601	0	0
5900000 Total					5,375	164	1,433	260	832	2,404	283
5910000	MAINT OF STRUCTURE	DNEX	Distribution O&M Expense	CA	51	51	0	0	0	0	0
5910000	MAINT OF STRUCTURE	DNEX	Distribution O&M Expense	IDU	88	0	0	0	0	88	0
5910000	MAINT OF STRUCTURE	DNEX	Distribution O&M Expense	OR	597	0	597	0	0	0	0
5910000	MAINT OF STRUCTURE	DNEX	Distribution O&M Expense	SNPD	133	5	35	9	15	64	7
5910000	MAINT OF STRUCTURE	DNEX	Distribution O&M Expense	UT	758	0	0	0	0	758	0
5910000	MAINT OF STRUCTURE	DNEX	Distribution O&M Expense	WA	108	0	0	108	0	0	0
5910000	MAINT OF STRUCTURE	DNEX	Distribution O&M Expense	WYP	205	0	0	0	205	0	0
5910000	MAINT OF STRUCTURE	DNEX	Distribution O&M Expense	WYU	58	0	0	0	58	0	0
5910000 Total					1,997	55	631	116	278	822	95
5920000	MAINT STAT EQUIP	DNEX	Distribution O&M Expense	CA	418	418	0	0	0	0	0
5920000	MAINT STAT EQUIP	DNEX	Distribution O&M Expense	IDU	516	0	0	0	0	516	0
5920000	MAINT STAT EQUIP	DNEX	Distribution O&M Expense	OR	3,003	0	3,003	0	0	0	0
5920000	MAINT STAT EQUIP	DNEX	Distribution O&M Expense	SNPD	1,746	59	455	113	192	841	86
5920000	MAINT STAT EQUIP	DNEX	Distribution O&M Expense	UT	3,521	0	0	0	0	3,521	0
5920000	MAINT STAT EQUIP	DNEX	Distribution O&M Expense	WA	542	0	0	542	0	0	0
5920000	MAINT STAT EQUIP	DNEX	Distribution O&M Expense	WYP	853	0	0	0	853	0	0
5920000	MAINT STAT EQUIP	DNEX	Distribution O&M Expense	WYU	19	0	0	0	19	0	0
5920000 Total					10,618	478	3,457	655	1,064	4,362	601
5930000	MAINT OVHD LINES	DNEX	Distribution O&M Expense	CA	5,842	5,842	0	0	0	0	0
5930000	MAINT OVHD LINES	DNEX	Distribution O&M Expense	IDU	4,562	0	0	0	0	4,562	0
5930000	MAINT OVHD LINES	DNEX	Distribution O&M Expense	OR	28,667	0	28,667	0	0	0	0
5930000	MAINT OVHD LINES	DNEX	Distribution O&M Expense	SNPD	1,567	53	408	102	172	754	77
5930000	MAINT OVHD LINES	DNEX	Distribution O&M Expense	UT	30,036	0	0	0	0	30,036	0
5930000	MAINT OVHD LINES	DNEX	Distribution O&M Expense	WA	4,090	0	0	4,090	0	0	0
5930000	MAINT OVHD LINES	DNEX	Distribution O&M Expense	WYP	6,986	0	0	0	6,986	0	0
5930000	MAINT OVHD LINES	DNEX	Distribution O&M Expense	WYU	1,294	0	0	0	1,294	0	0
5930000 Total					83,044	5,895	29,075	4,192	8,452	30,791	4,639
5931000	MAINT O/H LINES-LB P	DNEX	Distribution O&M Expense	CA	-55	-55	0	0	0	0	0
5931000	MAINT O/H LINES-LB P	DNEX	Distribution O&M Expense	IDU	-534	0	0	0	0	-534	0
5931000	MAINT O/H LINES-LB P	DNEX	Distribution O&M Expense	OR	-524	0	-524	0	0	0	0



Operations & Maintenance Expense
 Twelve Months Ending - December 2016
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Group Code	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
5931000 MAINT O/H LINES-LB P	DNEX Distribution O&M Expense	UT	-884	0	0	0	0	-884	0	0	0
5931000 MAINT O/H LINES-LB P	DNEX Distribution O&M Expense	WA	-129	0	0	-129	0	0	0	0	0
5931000 MAINT O/H LINES-LB P	DNEX Distribution O&M Expense	WYP	-191	0	0	0	-191	0	0	0	0
5931000 MAINT O/H LINES-LB P	DNEX Distribution O&M Expense	WYU	46	0	0	0	46	0	0	0	0
5931000 Total			-2,272	-55	-524	-129	-145	-884	-534	0	0
5940000 MAINT UDGRND LINES	DNEX Distribution O&M Expense	CA	600	600	0	0	0	0	0	0	0
5940000 MAINT UDGRND LINES	DNEX Distribution O&M Expense	IDU	696	0	0	0	0	0	696	0	0
5940000 MAINT UDGRND LINES	DNEX Distribution O&M Expense	OR	7,105	0	7,105	0	0	0	0	0	0
5940000 MAINT UDGRND LINES	DNEX Distribution O&M Expense	SNPD	22	1	6	1	2	11	1	0	0
5940000 MAINT UDGRND LINES	DNEX Distribution O&M Expense	UT	14,047	0	0	0	0	14,047	0	0	0
5940000 MAINT UDGRND LINES	DNEX Distribution O&M Expense	WA	1,324	0	0	1,324	0	0	0	0	0
5940000 MAINT UDGRND LINES	DNEX Distribution O&M Expense	WYP	1,621	0	0	0	1,621	0	0	0	0
5940000 MAINT UDGRND LINES	DNEX Distribution O&M Expense	WYU	289	0	0	0	289	0	0	0	0
5940000 Total			25,705	601	7,111	1,325	1,912	14,058	697	0	0
5950000 MAINT LINE TRNSFRM	DNEX Distribution O&M Expense	SNPD	1,076	36	280	70	118	518	53	0	0
5950000 Total			1,076	36	280	70	118	518	53	0	0
5960000 MNT STR LGHT-SIG S	DNEX Distribution O&M Expense	CA	78	78	0	0	0	0	0	0	0
5960000 MNT STR LGHT-SIG S	DNEX Distribution O&M Expense	IDU	124	0	0	0	0	0	124	0	0
5960000 MNT STR LGHT-SIG S	DNEX Distribution O&M Expense	OR	953	0	953	0	0	0	0	0	0
5960000 MNT STR LGHT-SIG S	DNEX Distribution O&M Expense	UT	1,534	0	0	0	0	1,534	0	0	0
5960000 MNT STR LGHT-SIG S	DNEX Distribution O&M Expense	WA	167	0	0	167	0	0	0	0	0
5960000 MNT STR LGHT-SIG S	DNEX Distribution O&M Expense	WYP	290	0	0	0	290	0	0	0	0
5960000 MNT STR LGHT-SIG S	DNEX Distribution O&M Expense	WYU	94	0	0	0	94	0	0	0	0
5960000 Total			3,239	78	953	167	383	1,534	124	0	0
5970000 MNT OF METERS	DNEX Distribution O&M Expense	CA	8	8	0	0	0	0	0	0	0
5970000 MNT OF METERS	DNEX Distribution O&M Expense	IDU	59	0	0	0	0	0	59	0	0
5970000 MNT OF METERS	DNEX Distribution O&M Expense	OR	126	0	126	0	0	0	0	0	0
5970000 MNT OF METERS	DNEX Distribution O&M Expense	SNPD	-446	-15	-116	-29	-49	-215	-22	0	0
5970000 MNT OF METERS	DNEX Distribution O&M Expense	UT	204	0	0	0	0	204	0	0	0
5970000 MNT OF METERS	DNEX Distribution O&M Expense	WA	18	0	0	18	0	0	0	0	0
5970000 MNT OF METERS	DNEX Distribution O&M Expense	WYP	27	0	0	0	27	0	0	0	0
5970000 MNT OF METERS	DNEX Distribution O&M Expense	WYU	9	0	0	0	9	0	0	0	0
5970000 Total			6	-7	10	-11	-12	-11	37	0	0
5980000 MNT MISC DIST PLNT	DNEX Distribution O&M Expense	CA	37	37	0	0	0	0	0	0	0
5980000 MNT MISC DIST PLNT	DNEX Distribution O&M Expense	IDU	45	0	0	0	0	0	45	0	0
5980000 MNT MISC DIST PLNT	DNEX Distribution O&M Expense	OR	417	0	417	0	0	0	0	0	0
5980000 MNT MISC DIST PLNT	DNEX Distribution O&M Expense	SNPD	4,342	147	1,131	282	478	2,091	213	0	0
5980000 MNT MISC DIST PLNT	DNEX Distribution O&M Expense	UT	802	0	0	0	0	802	0	0	0
5980000 MNT MISC DIST PLNT	DNEX Distribution O&M Expense	WA	101	0	0	101	0	0	0	0	0
5980000 MNT MISC DIST PLNT	DNEX Distribution O&M Expense	WYP	393	0	0	0	393	0	0	0	0
5980000 Total			6,136	184	1,548	384	870	2,893	258	0	0
9010000 SUPRV (CUST ACCT)	CAEX Customer Accounting Expense	CN	2,336	58	738	167	180	1,097	96	0	0



Operations & Maintenance Expense
 Twelve Months Ending - December 2016
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Group Code	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
9010000 SUPRV (CUST ACCT)	CAEX Customer Accounting Expense	UT	-1	0	0	0	0	-1	0	0	0
9010000 SUPRV (CUST ACCT)	CAEX Customer Accounting Expense	WYP	0	0	0	0	0	0	0	0	0
9010000 Total			2,335	58	738	167	180	1,096	96	0	0
9020000 METER READING EXP	CAEX Customer Accounting Expense	CA	837	837	0	0	0	0	0	0	0
9020000 METER READING EXP	CAEX Customer Accounting Expense	CN	570	14	180	41	44	268	23	0	0
9020000 METER READING EXP	CAEX Customer Accounting Expense	IDU	1,889	0	0	0	0	0	1,889	0	0
9020000 METER READING EXP	CAEX Customer Accounting Expense	OR	9,557	0	9,557	0	0	0	0	0	0
9020000 METER READING EXP	CAEX Customer Accounting Expense	UT	3,231	0	0	0	0	3,231	0	0	0
9020000 METER READING EXP	CAEX Customer Accounting Expense	WA	678	0	0	678	0	0	0	0	0
9020000 METER READING EXP	CAEX Customer Accounting Expense	WYP	1,126	0	0	0	1,126	0	0	0	0
9020000 METER READING EXP	CAEX Customer Accounting Expense	WYU	201	0	0	0	201	0	0	0	0
9020000 Total			18,089	852	9,737	718	1,371	3,499	1,912	0	0
9030000 CUST RCRD/COLL EXP	CAEX Customer Accounting Expense	CN	1,254	31	396	89	97	589	52	0	0
9030000 Total			1,254	31	396	89	97	589	52	0	0
9031000 CUST RCRD/CUST SYS	CAEX Customer Accounting Expense	CN	2,665	66	842	190	205	1,252	110	0	0
9031000 Total			2,665	66	842	190	205	1,252	110	0	0
9032000 CUST ACCTG/BILL	CAEX Customer Accounting Expense	CN	9,151	227	2,890	653	706	4,299	376	0	0
9032000 CUST ACCTG/BILL	CAEX Customer Accounting Expense	IDU	0	0	0	0	0	0	0	0	0
9032000 CUST ACCTG/BILL	CAEX Customer Accounting Expense	UT	-3	0	0	0	0	-3	0	0	0
9032000 CUST ACCTG/BILL	CAEX Customer Accounting Expense	WYP	0	0	0	0	0	0	0	0	0
9032000 Total			9,149	227	2,890	653	706	4,296	377	0	0
9033000 CUST ACCTG/COLL	CAEX Customer Accounting Expense	CA	212	212	0	0	0	0	0	0	0
9033000 CUST ACCTG/COLL	CAEX Customer Accounting Expense	CN	11,472	285	3,623	818	885	5,389	472	0	0
9033000 CUST ACCTG/COLL	CAEX Customer Accounting Expense	IDU	330	0	0	0	0	0	330	0	0
9033000 CUST ACCTG/COLL	CAEX Customer Accounting Expense	OR	2,237	0	2,237	0	0	0	0	0	0
9033000 CUST ACCTG/COLL	CAEX Customer Accounting Expense	UT	3,092	0	0	0	0	3,092	0	0	0
9033000 CUST ACCTG/COLL	CAEX Customer Accounting Expense	WA	462	0	0	462	0	0	0	0	0
9033000 CUST ACCTG/COLL	CAEX Customer Accounting Expense	WYP	428	0	0	0	428	0	0	0	0
9033000 CUST ACCTG/COLL	CAEX Customer Accounting Expense	WYU	80	0	0	0	80	0	0	0	0
9033000 Total			18,314	497	5,860	1,280	1,393	8,481	802	0	0
9035000 CUST ACCTG/REQ	CAEX Customer Accounting Expense	CA	17	17	0	0	0	0	0	0	0
9035000 CUST ACCTG/REQ	CAEX Customer Accounting Expense	IDU	15	0	0	0	0	0	15	0	0
9035000 CUST ACCTG/REQ	CAEX Customer Accounting Expense	OR	91	0	91	0	0	0	0	0	0
9035000 CUST ACCTG/REQ	CAEX Customer Accounting Expense	UT	93	0	0	0	0	93	0	0	0
9035000 CUST ACCTG/REQ	CAEX Customer Accounting Expense	WA	13	0	0	13	0	0	0	0	0
9035000 CUST ACCTG/REQ	CAEX Customer Accounting Expense	WYP	27	0	0	0	27	0	0	0	0
9035000 CUST ACCTG/REQ	CAEX Customer Accounting Expense	WYU	7	0	0	0	7	0	0	0	0
9035000 Total			262	17	91	13	34	93	15	0	0
9036000 CUST ACCTG/COMMON	CAEX Customer Accounting Expense	CN	16,897	420	5,336	1,205	1,303	7,938	695	0	0
9036000 CUST ACCTG/COMMON	CAEX Customer Accounting Expense	OR	43	0	43	0	0	0	0	0	0
9036000 Total			16,940	420	5,379	1,205	1,303	7,938	695	0	0



Operations & Maintenance Expense

Twelve Months Ending - December 2016

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account	Secondary Group Code	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
9040000 UNCOLLECT ACCOUNTS	CAEX Customer Accounting Expense	CA	431	431	0	0	0	0	0	0	0
9040000 UNCOLLECT ACCOUNTS	CAEX Customer Accounting Expense	CN	689	17	218	49	53	324	28	0	0
9040000 UNCOLLECT ACCOUNTS	CAEX Customer Accounting Expense	IDU	534	0	0	0	0	0	534	0	0
9040000 UNCOLLECT ACCOUNTS	CAEX Customer Accounting Expense	OR	4,028	0	4,028	0	0	0	0	0	0
9040000 UNCOLLECT ACCOUNTS	CAEX Customer Accounting Expense	UT	3,819	0	0	0	0	3,819	0	0	0
9040000 UNCOLLECT ACCOUNTS	CAEX Customer Accounting Expense	WA	1,425	0	0	1,425	0	0	0	0	0
9040000 UNCOLLECT ACCOUNTS	CAEX Customer Accounting Expense	WYP	1,284	0	0	0	1,284	0	0	0	0
9040000 Total			12,212	448	4,246	1,474	1,337	4,143	563	0	0
9042000 UNCOLL ACCTS-JOINT U	CAEX Customer Accounting Expense	CA	-3	-3	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	-43	0	-43	0	0	0	0	0	0
9042000 UNCOLL ACCTS-JOINT U	CAEX Customer Accounting Expense	UT	66	0	0	0	0	66	0	0	0
9042000 UNCOLL ACCTS-JOINT U	CAEX Customer Accounting Expense	WA	-3	0	0	-3	0	0	0	0	0
9042000 UNCOLL ACCTS-JOINT U	CAEX Customer Accounting Expense	WYP	0	0	0	0	0	0	0	0	0
9042000 Total			17	-3	-43	-3	0	66	0	0	0
9050000 MISC CUST ACCT EXP	CAEX Customer Accounting Expense	CN	41	1	13	3	3	19	2	0	0
9050000 MISC CUST ACCT EXP	CAEX Customer Accounting Expense	UT	1,909	0	0	0	0	1,909	0	0	0
9050000 Total			1,950	1	13	3	3	1,928	2	0	0
9070000 SUPRV (CUST SERV)	CSEX Customer Service Expense	CN	279	7	88	20	21	131	11	0	0
9070000 Total			279	7	88	20	21	131	11	0	0
9080000 CUST ASSIST EXP	CSEX Customer Service Expense	CA	38	38	0	0	0	0	0	0	0
9080000 CUST ASSIST EXP	CSEX Customer Service Expense	CN	31	1	10	2	2	15	1	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	67	0	67	0	0	0	0	0	0
9080000 CUST ASSIST EXP	CSEX Customer Service Expense	UT	13	0	0	0	0	13	0	0	0
9080000 CUST ASSIST EXP	CSEX Customer Service Expense	WA	7	0	0	7	0	0	0	0	0
9080000 CUST ASSIST EXP	CSEX Customer Service Expense	WYP	3	0	0	0	3	0	0	0	0
9080000 Total			160	39	77	9	5	28	2	0	0
9081000 CUST ASST EXP-GENL	CSEX Customer Service Expense	CN	130	3	41	9	10	61	5	0	0
9081000 Total			130	3	41	9	10	61	5	0	0
9084000 DSM DIRECT	CSEX Customer Service Expense	CA	76	76	0	0	0	0	0	0	0
9084000 DSM DIRECT	CSEX Customer Service Expense	CN	720	18	227	51	56	338	30	0	0
9084000 DSM DIRECT	CSEX Customer Service Expense	IDU	0	0	0	0	0	0	0	0	0
9084000 DSM DIRECT	CSEX Customer Service Expense	OTHER	93	0	0	0	0	0	0	0	93
9084000 DSM DIRECT	CSEX Customer Service Expense	UT	1	0	0	0	0	1	0	0	0
9084000 DSM DIRECT	CSEX Customer Service Expense	WA	19	0	0	19	0	0	0	0	0
9084000 Total			910	94	227	70	56	339	30	0	93
9085000 DSM AMORT	CSEX Customer Service Expense	IDU	125	0	0	0	0	0	125	0	0
9085000 DSM AMORT	CSEX Customer Service Expense	WYP	10	0	0	0	10	0	0	0	0
9085000 Total			135	0	0	0	10	0	125	0	0
9085100 DSM AMORT-SBC/ECC	CSEX Customer Service Expense	OTHER	122,882	0	0	0	0	0	0	0	122,882



Operations & Maintenance Expense

Twelve Months Ending - December 2016

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account		Secondary Group Code	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
9085100 Total				122,882	0	0	0	0	0	0	0	122,882
9086000	CUST SERV	CSEX	Customer Service Expense	CA	0	0	0	0	0	0	0	0
9086000	CUST SERV	CSEX	Customer Service Expense	CN	707	18	223	50	55	332	29	0
9086000	CUST SERV	CSEX	Customer Service Expense	IDU	369	0	0	0	0	0	369	0
9086000	CUST SERV	CSEX	Customer Service Expense	OR	2,126	0	2,126	0	0	0	0	0
9086000	CUST SERV	CSEX	Customer Service Expense	UT	2,235	0	0	0	0	2,235	0	0
9086000	CUST SERV	CSEX	Customer Service Expense	WA	325	0	0	325	0	0	0	0
9086000	CUST SERV	CSEX	Customer Service Expense	WYP	995	0	0	0	995	0	0	0
9086000 Total				6,756	18	2,349	375	1,049	2,567	398	0	0
9089500	BLUE SKY EXPENSE	CSEX	Customer Service Expense	OTHER	3,368	0	0	0	0	0	0	3,368
9089500 Total				3,368	0	0	0	0	0	0	0	3,368
9089600	SOLAR FEED-IN EXP	CSEX	Customer Service Expense	OTHER	9,646	0	0	0	0	0	0	9,646
9089600 Total				9,646	0	0	0	0	0	0	0	9,646
9090000	INFOR/INSTRCT ADV	CSEX	Customer Service Expense	CA	43	43	0	0	0	0	0	0
9090000	INFOR/INSTRCT ADV	CSEX	Customer Service Expense	CN	1,470	37	464	105	113	690	60	0
9090000	INFOR/INSTRCT ADV	CSEX	Customer Service Expense	IDU	57	0	0	0	0	0	57	0
9090000	INFOR/INSTRCT ADV	CSEX	Customer Service Expense	OR	432	0	432	0	0	0	0	0
9090000	INFOR/INSTRCT ADV	CSEX	Customer Service Expense	UT	829	0	0	0	0	829	0	0
9090000	INFOR/INSTRCT ADV	CSEX	Customer Service Expense	WA	93	0	0	93	0	0	0	0
9090000	INFOR/INSTRCT ADV	CSEX	Customer Service Expense	WYP	170	0	0	0	170	0	0	0
9090000	INFOR/INSTRCT ADV	CSEX	Customer Service Expense	WYU	0	0	0	0	0	0	0	0
9090000 Total				3,094	80	897	198	283	1,519	117	0	0
9100000	MISC CUST SERV/INF	CSEX	Customer Service Expense	CN	9	0	3	1	1	4	0	0
9100000 Total				9	0	3	1	1	4	0	0	0
9101000	MISC CUST SERV/INF	CSEX	Customer Service Expense	CN	46	1	14	3	4	21	2	0
9101000 Total				46	1	14	3	4	21	2	0	0
9200000	ADMIN & GEN SALARY	AGEX	Administrative & General Expense	CA	-74	-74	0	0	0	0	0	0
9200000	ADMIN & GEN SALARY	AGEX	Administrative & General Expense	IDU	-292	0	0	0	0	0	-292	0
9200000	ADMIN & GEN SALARY	AGEX	Administrative & General Expense	OR	-822	0	-822	0	0	0	0	0
9200000	ADMIN & GEN SALARY	AGEX	Administrative & General Expense	SO	73,039	1,441	17,367	4,978	10,861	33,781	4,590	20
9200000	ADMIN & GEN SALARY	AGEX	Administrative & General Expense	UT	559	0	0	0	0	559	0	0
9200000	ADMIN & GEN SALARY	AGEX	Administrative & General Expense	WA	0	0	0	0	0	0	0	0
9200000	ADMIN & GEN SALARY	AGEX	Administrative & General Expense	WYP	398	0	0	0	398	0	0	0
9200000 Total				72,807	1,367	16,545	4,978	11,259	34,340	4,298	20	0
9210000	OFFICE SUPPL & EXP	AGEX	Administrative & General Expense	CA	7	7	0	0	0	0	0	0
9210000	OFFICE SUPPL & EXP	AGEX	Administrative & General Expense	CN	84	2	27	6	6	40	3	0
9210000	OFFICE SUPPL & EXP	AGEX	Administrative & General Expense	IDU	32	0	0	0	0	0	32	0
9210000	OFFICE SUPPL & EXP	AGEX	Administrative & General Expense	OR	99	0	99	0	0	0	0	0
9210000	OFFICE SUPPL & EXP	AGEX	Administrative & General Expense	SO	8,137	161	1,935	555	1,210	3,763	511	2
9210000	OFFICE SUPPL & EXP	AGEX	Administrative & General Expense	UT	131	0	0	0	0	131	0	0
9210000	OFFICE SUPPL & EXP	AGEX	Administrative & General Expense	WA	13	0	0	13	0	0	0	0



Operations & Maintenance Expense

Twelve Months Ending - December 2016

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account		Secondary Group Code	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
9210000	OFFICE SUPPL & EXP	AGEX	Administrative & General Expense	WYP	49	0	0	49	0	0	0	0
9210000	OFFICE SUPPL & EXP	AGEX	Administrative & General Expense	WYU	12	0	0	12	0	0	0	0
9210000	Total				8,564	169	2,060	573	1,277	3,934	547	2
9220000	A&G EXP TRANSF-CR	AGEX	Administrative & General Expense	SO	-33,234	-656	-7,902	-2,265	-4,942	-15,371	-2,088	-9
9220000	Total				-33,234	-656	-7,902	-2,265	-4,942	-15,371	-2,088	-9
9230000	OUTSIDE SERVICES	AGEX	Administrative & General Expense	CA	-14	-14	0	0	0	0	0	0
9230000	OUTSIDE SERVICES	AGEX	Administrative & General Expense	IDU	3	0	0	0	0	3	0	0
9230000	OUTSIDE SERVICES	AGEX	Administrative & General Expense	OR	526	0	526	0	0	0	0	0
9230000	OUTSIDE SERVICES	AGEX	Administrative & General Expense	SO	6,436	127	1,530	439	957	2,977	404	2
9230000	OUTSIDE SERVICES	AGEX	Administrative & General Expense	UT	492	0	0	0	492	0	0	0
9230000	OUTSIDE SERVICES	AGEX	Administrative & General Expense	WA	57	0	0	57	0	0	0	0
9230000	OUTSIDE SERVICES	AGEX	Administrative & General Expense	WYP	55	0	0	55	0	0	0	0
9230000	Total				7,555	113	2,057	496	1,012	3,469	408	2
9239990	AFFL SERV EMPLOYED	AGEX	Administrative & General Expense	OR	82	0	82	0	0	0	0	0
9239990	AFFL SERV EMPLOYED	AGEX	Administrative & General Expense	SO	7,359	145	1,750	502	1,094	3,404	462	2
9239990	Total				7,442	145	1,832	502	1,094	3,404	462	2
9240000	PROP INSURANCE - SYS	AGEX	Administrative & General Expense	SO	0	0	0	0	0	0	0	0
9240000	Total				0	0	0	0	0	0	0	0
9241000	PROP INS-ACCRL SITUS	AGEX	Administrative & General Expense	IDU	114	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
9241000	PROP INS-ACCRL SITUS	AGEX	Administrative & General Expense	UT	2,152	0	0	0	2,152	0	0	0
9241000	PROP INS-ACCRL SITUS	AGEX	Administrative & General Expense	WYP	350	0	0	350	0	0	0	0
9241000	Total				9,684	0	7,069	0	350	2,152	114	0
9242000	PROP INS-CLAIM SITUS	AGEX	Administrative & General Expense	CA	-197	-197	0	0	0	0	0	0
9242000	PROP INS-CLAIM SITUS	AGEX	Administrative & General Expense	IDU	-53	0	0	0	0	-53	0	0
9242000	PROP INS-CLAIM SITUS	AGEX	Administrative & General Expense	OR	-688	0	-688	0	0	0	0	0
9242000	PROP INS-CLAIM SITUS	AGEX	Administrative & General Expense	UT	-398	0	0	0	-398	0	0	0
9242000	PROP INS-CLAIM SITUS	AGEX	Administrative & General Expense	WYP	-139	0	0	-139	0	0	0	0
9242000	Total				-1,475	-197	-688	0	-139	-398	-53	0
9243000	PROP INS - PREMIUMS	AGEX	Administrative & General Expense	SO	6,056	119	1,440	413	900	2,801	381	2
9243000	Total				6,056	119	1,440	413	900	2,801	381	2
9250000	INJURIES & DAMAGES	AGEX	Administrative & General Expense	SO	897	18	213	61	133	415	56	0
9250000	Total				897	18	213	61	133	415	56	0
9251000	INJURIES & DAMAGES	AGEX	Administrative & General Expense	OR	3,562	0	3,562	0	0	0	0	0
9251000	INJURIES & DAMAGES	AGEX	Administrative & General Expense	SO	-3,253	-64	-773	-222	-484	-1,505	-204	-1
9251000	Total				309	-64	2,789	-222	-484	-1,505	-204	-1
9280000	REGULATORY COM EXP	AGEX	Administrative & General Expense	CA	206	206	0	0	0	0	0	0
9280000	REGULATORY COM EXP	AGEX	Administrative & General Expense	CAEE	197	0	0	50	128	19	0	0
9280000	REGULATORY COM EXP	AGEX	Administrative & General Expense	IDU	29	0	0	0	0	29	0	0
9280000	REGULATORY COM EXP	AGEX	Administrative & General Expense	OR	1,356	0	1,356	0	0	0	0	0
9280000	REGULATORY COM EXP	AGEX	Administrative & General Expense	SO	3,750	74	892	256	558	1,735	236	1



Operations & Maintenance Expense
 Twelve Months Ending - December 2016
 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	UT	636	0	0	0	636	0	0	0
9280000	REGULATORY COM EXP	AGEX	Administrative & General Expense	WA	1,062	0	1,062	0	0	0	0	0
9280000	REGULATORY COM EXP	AGEX	Administrative & General Expense	WYP	241	0	0	241	0	0	0	0
9280000 Total					7,478	280	2,248	1,318	849	2,498	284	1
9282000	REG COMM EXPENSE	AGEX	Administrative & General Expense	CA	28	28	0	0	0	0	0	0
9282000	REG COMM EXPENSE	AGEX	Administrative & General Expense	IDU	617	0	0	0	0	617	0	0
9282000	REG COMM EXPENSE	AGEX	Administrative & General Expense	OR	4,666	0	4,666	0	0	0	0	0
9282000	REG COMM EXPENSE	AGEX	Administrative & General Expense	SO	-8	0	-2	-1	-1	-4	0	0
9282000	REG COMM EXPENSE	AGEX	Administrative & General Expense	UT	5,884	0	0	0	5,884	0	0	0
9282000	REG COMM EXPENSE	AGEX	Administrative & General Expense	WA	664	0	664	0	0	0	0	0
9282000	REG COMM EXPENSE	AGEX	Administrative & General Expense	WYP	1,729	0	0	1,729	0	0	0	0
9282000 Total					13,579	28	4,664	663	1,728	5,880	616	0
9282990	Reg Comms Exp-Affil	AGEX	Administrative & General Expense	SO	1	0	0	0	1	0	0	0
9282990 Total					1	0	0	0	1	0	0	0
9283000	FERC FILING FEE	AGEX	Administrative & General Expense	CAGE	170	0	0	39	115	16	0	0
9283000	FERC FILING FEE	AGEX	Administrative & General Expense	CAGW	2,042	88	1,490	464	0	0	0	0
9283000	FERC FILING FEE	AGEX	Administrative & General Expense	SG	1,991	31	523	163	300	855	118	1
9283000 Total					4,203	119	2,012	628	339	970	134	1
9290000	DUPLICATE CHRGS-CR	AGEX	Administrative & General Expense	SO	-3,585	-71	-852	-244	-533	-1,658	-225	-1
9290000 Total					-3,585	-71	-852	-244	-533	-1,658	-225	-1
9301000	GEN ADVERTISING EXP	AGEX	Administrative & General Expense	SO	2	0	0	0	1	0	0	0
9301000 Total					2	0	0	0	1	0	0	0
9302000	MISC GEN EXP-OTHER	AGEX	Administrative & General Expense	CA	3	3	0	0	0	0	0	0
9302000	MISC GEN EXP-OTHER	AGEX	Administrative & General Expense	IDU	12	0	0	0	0	12	0	0
9302000	MISC GEN EXP-OTHER	AGEX	Administrative & General Expense	OR	46	0	46	0	0	0	0	0
9302000	MISC GEN EXP-OTHER	AGEX	Administrative & General Expense	SO	2,177	43	518	148	324	1,007	137	1
9302000	MISC GEN EXP-OTHER	AGEX	Administrative & General Expense	UT	35	0	0	0	35	0	0	0
9302000	MISC GEN EXP-OTHER	AGEX	Administrative & General Expense	WA	3	0	3	0	0	0	0	0
9302000	MISC GEN EXP-OTHER	AGEX	Administrative & General Expense	WYP	71	0	0	71	0	0	0	0
9302000 Total					2,347	46	563	151	395	1,042	148	1
9310000	RENTS (A&G)	AGEX	Administrative & General Expense	CA	56	56	0	0	0	0	0	0
9310000	RENTS (A&G)	AGEX	Administrative & General Expense	IDU	1	0	0	0	0	1	0	0
9310000	RENTS (A&G)	AGEX	Administrative & General Expense	OR	195	0	195	0	0	0	0	0
9310000	RENTS (A&G)	AGEX	Administrative & General Expense	SO	4,364	86	1,038	297	649	2,018	274	1
9310000	RENTS (A&G)	AGEX	Administrative & General Expense	UT	5	0	0	0	5	0	0	0
9310000	RENTS (A&G)	AGEX	Administrative & General Expense	WA	44	0	44	0	0	0	0	0
9310000	RENTS (A&G)	AGEX	Administrative & General Expense	WYP	69	0	0	69	0	0	0	0
9310000 Total					4,735	142	1,232	342	718	2,024	276	1
9350000	MAINT GENERAL PLNT	AGEX	Administrative & General Expense	CA	87	87	0	0	0	0	0	0
9350000	MAINT GENERAL PLNT	AGEX	Administrative & General Expense	CN	61	2	19	4	5	29	3	0
9350000	MAINT GENERAL PLNT	AGEX	Administrative & General Expense	IDU	20	0	0	0	0	20	0	0



Operations & Maintenance Expense

Twelve Months Ending - December 2016

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	OR	399	0	399	0	0	0	0	0
9350000	MAINT GENERAL PLNT	AGEX	Administrative & General Expense	SO	21,432	423	5,096	1,461	3,187	9,912	1,347	6
9350000	MAINT GENERAL PLNT	AGEX	Administrative & General Expense	UT	108	0	0	0	108	0	0	0
9350000	MAINT GENERAL PLNT	AGEX	Administrative & General Expense	WA	63	0	0	63	0	0	0	0
9350000	MAINT GENERAL PLNT	AGEX	Administrative & General Expense	WYP	41	0	0	0	41	0	0	0
9350000	MAINT GENERAL PLNT	AGEX	Administrative & General Expense	WYU	6	0	0	0	6	0	0	0
9350000 Total					22,216	512	5,514	1,528	3,239	10,049	1,369	6
Grand Total					1,766,090	46,260	674,985	199,120	134,347	436,621	62,231	237

B3. DEPRECIATION EXPENSE



Depreciation Expense
 Twelve Months Ending - December 2016
 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	892	0	0	0	205	603	84	0	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	25,597	0	0	0	5,875	17,295	2,412	14	0
4030000	DEPN EXPENSE-ELECT 3110000	STRUCTURES AND IMPROVEMENTS	CAGW	1,156	50	843	263	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3110000	STRUCTURES AND IMPROVEMENTS	JBG	2,714	116	1,973	615	2	6	1	0	0
4030000	DEPN EXPENSE-ELECT 3120000	BOILER PLANT EQUIPMENT	CAGE	132,617	0	0	0	30,440	89,605	12,499	72	0
4030000	DEPN EXPENSE-ELECT 3120000	BOILER PLANT EQUIPMENT	CAGW	2,646	114	1,931	602	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3120000	BOILER PLANT EQUIPMENT	JBG	24,298	1,043	17,664	5,507	20	57	8	0	0
4030000	DEPN EXPENSE-ELECT 3140000	TURBOGENERATOR UNITS	CAGE	25,435	0	0	0	5,838	17,186	2,397	14	0
4030000	DEPN EXPENSE-ELECT 3140000	TURBOGENERATOR UNITS	CAGW	990	43	723	225	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3140000	TURBOGENERATOR UNITS	JBG	6,838	293	4,971	1,550	5	16	2	0	0
4030000	DEPN EXPENSE-ELECT 3150000	ACCESSORY ELECTRIC EQUIPMENT	CAGE	13,439	0	0	0	3,085	9,080	1,267	7	0
4030000	DEPN EXPENSE-ELECT 3150000	ACCESSORY ELECTRIC EQUIPMENT	CAGW	168	7	122	38	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3150000	ACCESSORY ELECTRIC EQUIPMENT	JBG	1,174	50	854	266	1	3	0	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	1,162	0	0	0	267	785	109	1	0
4030000	DEPN EXPENSE-ELECT 3160000	MISCELLANEOUS POWER PLANT EQUIPMENT	CAGW	11	0	8	2	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3160000	MISCELLANEOUS POWER PLANT EQUIPMENT	JBG	131	6	95	30	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3302000	LAND RIGHTS	CAGE	5	0	0	0	1	3	0	0	0
4030000	DEPN EXPENSE-ELECT 3302000	LAND RIGHTS	CAGW	107	5	78	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	255	0	0	0	58	172	24	0	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	19	0	0
4030000	DEPN EXPENSE-ELECT 3311000	STRUCTURES AND IMPROVE-PRODUCTION	CAGW	2,001	86	1,460	455	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	4,255	183	3,104	968	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3313000	STRUCTURES AND IMPROVE-RECREATION	CAGE	102	0	0	0	23	69	10	0	0
4030000	DEPN EXPENSE-ELECT 3313000	STRUCTURES AND IMPROVE-RECREATION	CAGW	435	19	318	99	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3320000	"RESERVOIRS, DAMS & WATERWAYS"	CAGE	898	0	0	0	206	606	85	0	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	3,117	0	0	0	716	2,106	294	2	0
4030000	DEPN EXPENSE-ELECT 3321000	"RESERVOIRS, DAMS, & WTRWYS-PRODUCTION"	CAGW	11,337	488	8,271	2,578	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	1,277	55	932	290	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	1,892	0	0	0	434	1,279	178	1	0
4030000	DEPN EXPENSE-ELECT 3330000	"WATER WHEELS, TURB & GENERATORS"	CAGW	3,048	131	2,223	693	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3340000	ACCESSORY ELECTRIC EQUIPMENT	CAGE	589	0	0	0	135	398	55	0	0
4030000	DEPN EXPENSE-ELECT 3340000	ACCESSORY ELECTRIC EQUIPMENT	CAGW	2,953	127	2,155	672	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	82	4	60	19	0	0	0	0	0
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	2	42	13	0	0	0	0	0



Depreciation Expense
 Twelve Months Ending - December 2016
 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 3353000	MISC POWER PLANT EQUIP - RECREATION	CAGW	0	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3360000	"ROADS, RAILROADS & BRIDGES"	CAGE	72	0	0	0	17	49	7	0
4030000	DEPN EXPENSE-ELECT 3360000	"ROADS, RAILROADS & BRIDGES"	CAGW	635	27	463	144	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3410000	STRUCTURES & IMPROVEMENTS	CAGE	4,887	0	0	0	1,122	3,302	461	3
4030000	DEPN EXPENSE-ELECT 3410000	STRUCTURES & IMPROVEMENTS	CAGW	1,723	74	1,257	392	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3420000	"FUEL HOLDERS, PRODUCERS, ACCES"	CAGE	438	0	0	0	100	296	41	0
4030000	DEPN EXPENSE-ELECT 3420000	"FUEL HOLDERS, PRODUCERS, ACCES"	CAGW	47	2	34	11	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3430000	PRIME MOVERS	CAGE	63,268	0	0	0	14,522	42,748	5,963	35
4030000	DEPN EXPENSE-ELECT 3430000	PRIME MOVERS	CAGW	31,794	1,369	23,194	7,230	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3440000	GENERATORS	CAGE	10,458	0	0	0	2,401	7,066	986	6
4030000	DEPN EXPENSE-ELECT 3440000	GENERATORS	CAGW	4,073	175	2,972	926	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3450000	ACCESSORY ELECTRIC EQUIPMENT	CAGE	6,902	0	0	0	1,584	4,663	650	4
4030000	DEPN EXPENSE-ELECT 3450000	ACCESSORY ELECTRIC EQUIPMENT	CAGW	2,603	112	1,899	592	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3460000	MISCELLANEOUS PWR PLANT EQUIP	CAGE	335	0	0	0	77	227	32	0
4030000	DEPN EXPENSE-ELECT 3460000	MISCELLANEOUS PWR PLANT EQUIP	CAGW	111	5	81	25	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3502000	LAND RIGHTS	CAGE	2,119	0	0	0	486	1,432	200	1
4030000	DEPN EXPENSE-ELECT 3502000	LAND RIGHTS	CAGW	348	15	254	79	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3502000	LAND RIGHTS	JBG	29	1	21	7	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3502000	LAND RIGHTS	SG	1	0	0	0	0	1	0	0
4030000	DEPN EXPENSE-ELECT 3520000	STRUCTURES & IMPROVEMENTS	CAGE	2,643	0	0	0	607	1,786	249	1
4030000	DEPN EXPENSE-ELECT 3520000	STRUCTURES & IMPROVEMENTS	CAGW	724	31	528	165	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3520000	STRUCTURES & IMPROVEMENTS	JBG	24	1	17	5	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3520000	STRUCTURES & IMPROVEMENTS	SG	0	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3530000	STATION EQUIPMENT	CAGE	23,205	0	0	0	5,326	15,679	2,187	13
4030000	DEPN EXPENSE-ELECT 3530000	STATION EQUIPMENT	CAGW	7,736	333	5,643	1,759	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3530000	STATION EQUIPMENT	JBG	434	19	316	98	0	1	0	0
4030000	DEPN EXPENSE-ELECT 3534000	STATION EQUIPMENT, STEP-UP TRANSFORMERS	CAGE	1,715	0	0	0	394	1,159	162	1
4030000	DEPN EXPENSE-ELECT 3534000	STATION EQUIPMENT, STEP-UP TRANSFORMERS	CAGW	795	34	580	181	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3534000	STATION EQUIPMENT, STEP-UP TRANSFORMERS	JBG	249	11	181	56	0	1	0	0
4030000	DEPN EXPENSE-ELECT 3537000	STATION EQUIPMENT-SUPERVISORY & ALARM	CAGE	243	0	0	0	56	164	23	0
4030000	DEPN EXPENSE-ELECT 3537000	STATION EQUIPMENT-SUPERVISORY & ALARM	CAGW	109	5	80	25	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3537000	STATION EQUIPMENT-SUPERVISORY & ALARM	JBG	4	0	3	1	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3537000	STATION EQUIPMENT-SUPERVISORY & ALARM	SG	17	0	4	1	2	7	1	0
4030000	DEPN EXPENSE-ELECT 3540000	TOWERS AND FIXTURES	CAGE	16,600	0	0	0	3,810	11,216	1,565	9
4030000	DEPN EXPENSE-ELECT 3540000	TOWERS AND FIXTURES	CAGW	2,531	109	1,846	576	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3540000	TOWERS AND FIXTURES	JBG	333	14	242	75	0	1	0	0
4030000	DEPN EXPENSE-ELECT 3540000	TOWERS AND FIXTURES	SG	2	0	0	0	0	1	0	0
4030000	DEPN EXPENSE-ELECT 3550000	POLES AND FIXTURES	CAGE	14,054	0	0	0	3,226	9,496	1,325	8
4030000	DEPN EXPENSE-ELECT 3550000	POLES AND FIXTURES	CAGW	5,631	243	4,108	1,281	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3550000	POLES AND FIXTURES	JBG	15	1	11	3	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3550000	POLES AND FIXTURES	SG	8	0	2	1	1	3	0	0
4030000	DEPN EXPENSE-ELECT 3560000	OVERHEAD CONDUCTORS & DEVICES	CAGE	16,536	0	0	0	3,796	11,173	1,558	9
4030000	DEPN EXPENSE-ELECT 3560000	OVERHEAD CONDUCTORS & DEVICES	CAGW	5,552	239	4,050	1,263	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3560000	OVERHEAD CONDUCTORS & DEVICES	JBG	262	11	190	59	0	1	0	0
4030000	DEPN EXPENSE-ELECT 3560000	OVERHEAD CONDUCTORS & DEVICES	SG	4	0	1	0	1	2	0	0
4030000	DEPN EXPENSE-ELECT 3570000	UNDERGROUND CONDUIT	CAGE	54	0	0	0	12	36	5	0
4030000	DEPN EXPENSE-ELECT 3570000	UNDERGROUND CONDUIT	CAGW	3	0	2	1	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3580000	UNDERGROUND CONDUCTORS & DEVICES	CAGE	128	0	0	0	29	87	12	0
4030000	DEPN EXPENSE-ELECT 3580000	UNDERGROUND CONDUCTORS & DEVICES	CAGW	5	0	4	1	0	0	0	0



Depreciation Expense
 Twelve Months Ending - December 2016
 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 3590000	ROADS AND TRAILS	CAGE	64	0	0	0	15	43	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	25	25	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	57	0	57	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3602000	LAND RIGHTS	UT	174	0	0	0	0	174	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	72	0	0	0	72	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3610000	STRUCTURES & IMPROVEMENTS	CA	105	105	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3610000	STRUCTURES & IMPROVEMENTS	IDU	39	0	0	0	0	39	0	0	0
4030000	DEPN EXPENSE-ELECT 3610000	STRUCTURES & IMPROVEMENTS	OR	523	0	523	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3610000	STRUCTURES & IMPROVEMENTS	UT	904	0	0	0	0	904	0	0	0
4030000	DEPN EXPENSE-ELECT 3610000	STRUCTURES & IMPROVEMENTS	WA	68	0	0	68	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3610000	STRUCTURES & IMPROVEMENTS	WYP	221	0	0	0	221	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3610000	STRUCTURES & IMPROVEMENTS	WYU	75	0	0	0	75	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3620000	STATION EQUIPMENT	CA	676	676	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3620000	STATION EQUIPMENT	IDU	607	0	0	0	0	0	607	0	0
4030000	DEPN EXPENSE-ELECT 3620000	STATION EQUIPMENT	OR	4,551	0	4,551	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3620000	STATION EQUIPMENT	UT	10,810	0	0	0	0	10,810	0	0	0
4030000	DEPN EXPENSE-ELECT 3620000	STATION EQUIPMENT	WA	1,304	0	0	1,304	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3620000	STATION EQUIPMENT	WYP	2,275	0	0	0	2,275	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3620000	STATION EQUIPMENT	WYU	299	0	0	0	299	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	CA	20	20	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	IDU	9	0	0	0	0	0	9	0	0
4030000	DEPN EXPENSE-ELECT 3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	OR	73	0	73	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	UT	158	0	0	0	0	158	0	0	0
4030000	DEPN EXPENSE-ELECT 3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WA	22	0	0	22	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	4	0	0	0	4	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3640000	"POLES, TOWERS AND FIXTURES"	CA	2,437	2,437	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3640000	"POLES, TOWERS AND FIXTURES"	IDU	3,022	0	0	0	0	0	3,022	0	0
4030000	DEPN EXPENSE-ELECT 3640000	"POLES, TOWERS AND FIXTURES"	OR	12,050	0	12,050	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3640000	"POLES, TOWERS AND FIXTURES"	UT	13,152	0	0	0	0	13,152	0	0	0
4030000	DEPN EXPENSE-ELECT 3640000	"POLES, TOWERS AND FIXTURES"	WA	3,712	0	0	3,712	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3640000	"POLES, TOWERS AND FIXTURES"	WYP	4,892	0	0	0	4,892	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3640000	"POLES, TOWERS AND FIXTURES"	WYU	1,061	0	0	0	1,061	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3650000	OVERHEAD CONDUCTORS & DEVICES	CA	1,101	1,101	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3650000	OVERHEAD CONDUCTORS & DEVICES	IDU	919	0	0	0	0	0	919	0	0
4030000	DEPN EXPENSE-ELECT 3650000	OVERHEAD CONDUCTORS & DEVICES	OR	6,709	0	6,709	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3650000	OVERHEAD CONDUCTORS & DEVICES	UT	6,333	0	0	0	0	6,333	0	0	0
4030000	DEPN EXPENSE-ELECT 3650000	OVERHEAD CONDUCTORS & DEVICES	WA	1,690	0	0	1,690	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3650000	OVERHEAD CONDUCTORS & DEVICES	WYP	2,307	0	0	0	2,307	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3650000	OVERHEAD CONDUCTORS & DEVICES	WYU	336	0	0	0	336	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3660000	UNDERGROUND CONDUIT	CA	520	520	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3660000	UNDERGROUND CONDUIT	IDU	218	0	0	0	0	0	218	0	0
4030000	DEPN EXPENSE-ELECT 3660000	UNDERGROUND CONDUIT	OR	1,811	0	1,811	0	0	0	0	0	0



Depreciation Expense
 Twelve Months Ending - December 2016
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

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4030000	DEPN EXPENSE-ELECT 3660000	UT	4,758	0	0	0	0	4,758	0	0	0
4030000	DEPN EXPENSE-ELECT 3660000	WA	500	0	0	500	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3660000	WYP	700	0	0	0	700	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3660000	WYU	155	0	0	0	155	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3670000	CA	469	469	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3670000	IDU	616	0	0	0	0	0	616	0	0
4030000	DEPN EXPENSE-ELECT 3670000	OR	3,695	0	3,695	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3670000	UT	12,959	0	0	0	0	12,959	0	0	0
4030000	DEPN EXPENSE-ELECT 3670000	WA	663	0	0	663	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3670000	WYP	1,406	0	0	0	1,406	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3670000	WYU	599	0	0	0	599	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3680000	CA	1,319	1,319	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3680000	IDU	1,835	0	0	0	0	0	1,835	0	0
4030000	DEPN EXPENSE-ELECT 3680000	OR	10,486	0	10,486	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3680000	UT	11,666	0	0	0	0	11,666	0	0	0
4030000	DEPN EXPENSE-ELECT 3680000	WA	2,870	0	0	2,870	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3680000	WYP	3,244	0	0	0	3,244	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3680000	WYU	476	0	0	0	476	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3691000	CA	171	171	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3691000	IDU	183	0	0	0	0	0	183	0	0
4030000	DEPN EXPENSE-ELECT 3691000	OR	1,987	0	1,987	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3691000	UT	1,855	0	0	0	0	1,855	0	0	0
4030000	DEPN EXPENSE-ELECT 3691000	WA	493	0	0	493	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3691000	WYP	335	0	0	0	335	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3691000	WYU	57	0	0	0	57	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3692000	CA	285	285	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3692000	IDU	675	0	0	0	0	0	675	0	0
4030000	DEPN EXPENSE-ELECT 3692000	OR	4,102	0	4,102	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3692000	UT	4,491	0	0	0	0	4,491	0	0	0
4030000	DEPN EXPENSE-ELECT 3692000	WA	1,000	0	0	1,000	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3692000	WYP	864	0	0	0	864	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3692000	WYU	282	0	0	0	282	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3700000	CA	191	191	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3700000	IDU	591	0	0	0	0	0	591	0	0
4030000	DEPN EXPENSE-ELECT 3700000	OR	2,253	0	2,253	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3700000	UT	3,144	0	0	0	0	3,144	0	0	0
4030000	DEPN EXPENSE-ELECT 3700000	WA	477	0	0	477	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3700000	WYP	517	0	0	0	517	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3700000	WYU	93	0	0	0	93	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3710000	CA	13	13	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3710000	IDU	10	0	0	0	0	0	10	0	0
4030000	DEPN EXPENSE-ELECT 3710000	OR	125	0	125	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3710000	UT	276	0	0	0	0	276	0	0	0
4030000	DEPN EXPENSE-ELECT 3710000	WA	18	0	0	18	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3710000	WYP	50	0	0	0	50	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3710000	WYU	9	0	0	0	9	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3730000	CA	22	22	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3730000	IDU	33	0	0	0	0	0	33	0	0
4030000	DEPN EXPENSE-ELECT 3730000	OR	679	0	679	0	0	0	0	0	0



Depreciation Expense
 Twelve Months Ending - December 2016
 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 3730000	STREET LIGHTING & SIGNAL SYSTEMS UT	1,051	0	0	0	0	1,051	0	0	0
4030000	DEPN EXPENSE-ELECT 3730000	STREET LIGHTING & SIGNAL SYSTEMS WA	115	0	0	115	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3730000	STREET LIGHTING & SIGNAL SYSTEMS WYP	242	0	0	0	242	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	15	0	0	0	4	10	2	0	0
4030000	DEPN EXPENSE-ELECT 3900000	STRUCTURES AND IMPROVEMENTS CAGE	69	0	0	0	16	46	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	39	9	10	58	5	0	0
4030000	DEPN EXPENSE-ELECT 3900000	STRUCTURES AND IMPROVEMENTS IDU	177	0	0	0	0	0	177	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	569	0	569	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3900000	STRUCTURES AND IMPROVEMENTS SO	1,529	30	364	104	227	707	96	0	0
4030000	DEPN EXPENSE-ELECT 3900000	STRUCTURES AND IMPROVEMENTS UT	663	0	0	0	0	663	0	0	0
4030000	DEPN EXPENSE-ELECT 3900000	STRUCTURES AND IMPROVEMENTS WA	287	0	0	287	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	83	0	0	0	83	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3910000	OFFICE FURNITURE CA	5	5	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	67	0	0	0	15	45	6	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	129	3	41	9	10	61	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	76	0	76	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3910000	OFFICE FURNITURE SO	996	20	237	68	148	460	63	0	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	3	0	0	3	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3910000	OFFICE FURNITURE WYP	25	0	0	0	25	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	30	30	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS CAEE	19	0	0	0	5	12	2	0	0
4030000	DEPN EXPENSE-ELECT 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS CAGE	219	0	0	0	50	148	21	0	0
4030000	DEPN EXPENSE-ELECT 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS CAGW	61	3	45	14	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS CN	810	20	256	58	62	380	33	0	0
4030000	DEPN EXPENSE-ELECT 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS IDU	105	0	0	0	0	0	105	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	38	2	27	9	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS OR	334	0	334	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS SO	7,425	147	1,765	506	1,104	3,434	467	2	0
4030000	DEPN EXPENSE-ELECT 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS UT	355	0	0	0	0	355	0	0	0
4030000	DEPN EXPENSE-ELECT 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS WA	83	0	0	83	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS WYP	404	0	0	0	404	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS WYU	19	0	0	0	19	0	0	0	0



Depreciation Expense
 Twelve Months Ending - December 2016
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4030000	DEPN EXPENSE-ELECT 3913000	OFFICE EQUIPMENT CAGE	14	0	0	0	3	10	1	0	0
4030000	DEPN EXPENSE-ELECT 3913000	OFFICE EQUIPMENT CAGW	6	0	4	1	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	38	1	9	3	6	18	2	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	186	0	0	0	43	126	18	0	0
4030000	DEPN EXPENSE-ELECT 3930000	STORES EQUIPMENT CAGW	32	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	31	1	22	7	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3930000	STORES EQUIPMENT OR	131	0	131	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	158	0	0	0	0	158	0	0	0
4030000	DEPN EXPENSE-ELECT 3930000	STORES EQUIPMENT WA	32	0	0	32	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3930000	STORES EQUIPMENT WYP	39	0	0	0	39	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	5	0	0	0	1	3	1	0	0
4030000	DEPN EXPENSE-ELECT 3940000	"TLS, SHOP, GAR EQUIPMENT" CAGE	798	0	0	0	183	539	75	0	0
4030000	DEPN EXPENSE-ELECT 3940000	"TLS, SHOP, GAR EQUIPMENT" CAGW	113	5	82	26	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3940000	"TLS, SHOP, GAR EQUIPMENT" IDU	85	0	0	0	0	0	85	0	0
4030000	DEPN EXPENSE-ELECT 3940000	"TLS, SHOP, GAR EQUIPMENT" JBG	133	6	97	30	0	0	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	180	4	43	12	27	83	11	0	0
4030000	DEPN EXPENSE-ELECT 3940000	"TLS, SHOP, GAR EQUIPMENT" UT	573	0	0	0	0	573	0	0	0
4030000	DEPN EXPENSE-ELECT 3940000	"TLS, SHOP, GAR EQUIPMENT" WA	109	0	0	109	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3940000	"TLS, SHOP, GAR EQUIPMENT" WYP	157	0	0	0	157	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3940000	"TLS, SHOP, GAR EQUIPMENT" WYU	19	0	0	0	19	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3950000	LABORATORY EQUIPMENT CA	15	15	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3950000	LABORATORY EQUIPMENT CAEE	41	0	0	0	10	27	4	0	0
4030000	DEPN EXPENSE-ELECT 3950000	LABORATORY EQUIPMENT CAGE	235	0	0	0	54	159	22	0	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	67	0	0	0	0	0	67	0	0
4030000	DEPN EXPENSE-ELECT 3950000	LABORATORY EQUIPMENT JBG	9	0	7	2	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3950000	LABORATORY EQUIPMENT OR	349	0	349	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3950000	LABORATORY EQUIPMENT SO	233	5	55	16	35	108	15	0	0
4030000	DEPN EXPENSE-ELECT 3950000	LABORATORY EQUIPMENT UT	353	0	0	0	0	353	0	0	0
4030000	DEPN EXPENSE-ELECT 3950000	LABORATORY EQUIPMENT WA	70	0	0	70	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3950000	LABORATORY EQUIPMENT WYP	110	0	0	0	110	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3950000	LABORATORY EQUIPMENT WYU	12	0	0	0	12	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3970000	COMMUNICATION EQUIPMENT CA	213	213	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3970000	COMMUNICATION EQUIPMENT CAEE	11	0	0	0	3	7	1	0	0
4030000	DEPN EXPENSE-ELECT 3970000	COMMUNICATION EQUIPMENT CAGE	4,685	0	0	0	1,075	3,165	442	3	0
4030000	DEPN EXPENSE-ELECT 3970000	COMMUNICATION EQUIPMENT CAGW	2,083	90	1,519	474	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3970000	COMMUNICATION EQUIPMENT CN	153	4	48	11	12	72	6	0	0
4030000	DEPN EXPENSE-ELECT 3970000	COMMUNICATION EQUIPMENT IDU	458	0	0	0	0	0	458	0	0
4030000	DEPN EXPENSE-ELECT 3970000	COMMUNICATION EQUIPMENT JBG	181	8	131	41	0	0	0	0	0



Depreciation Expense
 Twelve Months Ending - December 2016
 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 3970000	COMMUNICATION EQUIPMENT OR	2,517	0	2,517	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3970000	COMMUNICATION EQUIPMENT SG	1	0	0	0	0	1	0	0	0
4030000	DEPN EXPENSE-ELECT 3970000	COMMUNICATION EQUIPMENT SO	3,573	71	850	244	531	1,653	225	1	0
4030000	DEPN EXPENSE-ELECT 3970000	COMMUNICATION EQUIPMENT UT	2,452	0	0	0	0	2,452	0	0	0
4030000	DEPN EXPENSE-ELECT 3970000	COMMUNICATION EQUIPMENT WA	506	0	0	506	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3970000	COMMUNICATION EQUIPMENT WYP	1,137	0	0	0	1,137	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3970000	COMMUNICATION EQUIPMENT WYU	221	0	0	0	221	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3972000	MOBILE RADIO EQUIPMENT CA	28	28	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3972000	MOBILE RADIO EQUIPMENT CAEE	7	0	0	0	2	5	1	0	0
4030000	DEPN EXPENSE-ELECT 3972000	MOBILE RADIO EQUIPMENT CAGE	217	0	0	0	50	147	20	0	0
4030000	DEPN EXPENSE-ELECT 3972000	MOBILE RADIO EQUIPMENT CAGW	91	4	67	21	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3972000	MOBILE RADIO EQUIPMENT IDU	33	0	0	0	0	0	33	0	0
4030000	DEPN EXPENSE-ELECT 3972000	MOBILE RADIO EQUIPMENT JBG	54	2	39	12	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3972000	MOBILE RADIO EQUIPMENT OR	247	0	247	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3972000	MOBILE RADIO EQUIPMENT SO	46	1	11	3	7	21	3	0	0
4030000	DEPN EXPENSE-ELECT 3972000	MOBILE RADIO EQUIPMENT UT	223	0	0	0	0	223	0	0	0
4030000	DEPN EXPENSE-ELECT 3972000	MOBILE RADIO EQUIPMENT WA	55	0	0	55	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3972000	MOBILE RADIO EQUIPMENT WYP	76	0	0	0	76	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3972000	MOBILE RADIO EQUIPMENT WYU	9	0	0	0	9	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3980000	MISCELLANEOUS EQUIPMENT CA	2	2	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3980000	MISCELLANEOUS EQUIPMENT CAEE	0	0	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3980000	MISCELLANEOUS EQUIPMENT CAGE	100	0	0	0	23	67	9	0	0
4030000	DEPN EXPENSE-ELECT 3980000	MISCELLANEOUS EQUIPMENT CAGW	18	1	13	4	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3980000	MISCELLANEOUS EQUIPMENT CN	12	0	4	1	1	6	0	0	0
4030000	DEPN EXPENSE-ELECT 3980000	MISCELLANEOUS EQUIPMENT IDU	3	0	0	0	0	0	3	0	0
4030000	DEPN EXPENSE-ELECT 3980000	MISCELLANEOUS EQUIPMENT JBG	6	0	4	1	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3980000	MISCELLANEOUS EQUIPMENT OR	55	0	55	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3980000	MISCELLANEOUS EQUIPMENT SO	131	3	31	9	19	61	8	0	0
4030000	DEPN EXPENSE-ELECT 3980000	MISCELLANEOUS EQUIPMENT UT	50	0	0	0	0	50	0	0	0
4030000	DEPN EXPENSE-ELECT 3980000	MISCELLANEOUS EQUIPMENT WA	9	0	0	9	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3980000	MISCELLANEOUS EQUIPMENT WYP	6	0	0	0	6	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3980000	MISCELLANEOUS EQUIPMENT WYU	1	0	0	0	1	0	0	0	0
4030000 Total			711,824	13,835	155,714	45,736	111,848	338,297	46,184	210	0
4032000	DEPR - STEAM 565131	DEPR - PROD STEAM NOT CLASSIFIED CAGE	-4,237	0	0	0	-973	-2,863	-399	-2	0
4032000	DEPR - STEAM 565131	DEPR - PROD STEAM NOT CLASSIFIED CAGW	-124	-5	-91	-28	0	0	0	0	0
4032000	DEPR - STEAM 565131	DEPR - PROD STEAM NOT CLASSIFIED JBG	82	4	59	19	0	0	0	0	0
4032000 Total			-4,279	-2	-31	-10	-972	-2,863	-399	-2	0
4033000	DEPR - HYDRO 565133	DEPR - PROD HYDRO NOT CLASSIFIED CAGE	-275	0	0	0	-63	-185	-26	0	0
4033000	DEPR - HYDRO 565133	DEPR - PROD HYDRO NOT CLASSIFIED CAGW	2,211	95	1,613	503	0	0	0	0	0
4033000 Total			1,936	95	1,613	503	-63	-185	-26	0	0
4034000	DEPR - OTHER 565134	DEPR - PROD OTHER NOT CLASSIFIED CAGE	119	0	0	0	27	80	11	0	0
4034000	DEPR - OTHER 565134	DEPR - PROD OTHER NOT CLASSIFIED CAGW	148	6	108	34	0	0	0	0	0
4034000 Total			267	6	108	34	27	80	11	0	0
4035000	DEPR-TRANSMISSION 565141	DEPR - TRANS ASSETS NOT CLASSIFIED CAGE	654	0	0	0	150	442	62	0	0
4035000	DEPR-TRANSMISSION 565141	DEPR - TRANS ASSETS NOT CLASSIFIED CAGW	445	19	325	101	0	0	0	0	0
4035000 Total			1,099	19	325	101	150	442	62	0	0
4036000	DEPR-DISTRIBUTION 565161	DEPR - DIST ASSETS NOT CLASSIFIED CA	31	31	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



Depreciation Expense
 Twelve Months Ending - December 2016
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4036000	DEPR-DISTRIBUTION 565161	DEPR - DIST ASSETS NOT CLASSIFIED OR	320	0	320	0	0	0	0	0	0
4036000	DEPR-DISTRIBUTION 565161	DEPR - DIST ASSETS NOT CLASSIFIED UT	-22,852	0	0	0	0	-22,852	0	0	0
4036000	DEPR-DISTRIBUTION 565161	DEPR - DIST ASSETS NOT CLASSIFIED WA	210	0	0	210	0	0	0	0	0
4036000	DEPR-DISTRIBUTION 565161	DEPR - DIST ASSETS NOT CLASSIFIED WYP	-1,865	0	0	0	-1,865	0	0	0	0
4036000 Total			-26,607	31	320	210	-1,865	-22,852	-2,451	0	0
4037000	DEPR - GENERAL 565201	DEPR - GEN ASSETS NOT CLASSIFIED CAGE	325	0	0	0	75	220	31	0	0
4037000	DEPR - GENERAL 565201	DEPR - GEN ASSETS NOT CLASSIFIED CAGW	295	13	215	67	0	0	0	0	0
4037000 Total			620	13	215	67	75	220	31	0	0
4039999	DEPR EXP-ELEC, OTH 565970	DEPRECIATION-JOINT OWNER BILLED-CREDIT CAGE	-266	0	0	0	-61	-180	-25	0	0
4039999 Total			-266	0	0	0	-61	-180	-25	0	0
Grand Total			684,594	13,998	158,263	46,641	109,138	312,959	43,386	208	0

B4. AMORTIZATION EXPENSE



Amortization Expense

Twelve Months Ending - December 2016

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	117	344	48	0	0
4040000	AMOR LTD TRM PLNT 3020000	FRANCHISES AND CONSENTS	CAGW	11,243	484	8,202	2,557	0	0	0	0	0
4040000	AMOR LTD TRM PLNT 3020000	FRANCHISES AND CONSENTS	IDU	20	0	0	0	0	0	20	0	0
4040000	AMOR LTD TRM PLNT 3020000	FRANCHISES AND CONSENTS	UT	-3,602	0	0	0	0	-3,602	0	0	0
4040000	AMOR LTD TRM PLNT 3031040	INTANGIBLE PLANT	CAGE	471	0	0	0	108	318	44	0	0
4040000	AMOR LTD TRM PLNT 3031040	INTANGIBLE PLANT	CAGW	936	40	683	213	0	0	0	0	0
4040000	AMOR LTD TRM PLNT 3031040	INTANGIBLE PLANT	OR	9	0	9	0	0	0	0	0	0
4040000	AMOR LTD TRM PLNT 3031680	DISTRIBUTION AUTOMATION PILOT	SO	135	3	32	9	20	62	8	0	0
4040000	AMOR LTD TRM PLNT 3031830	CUSTOMER SERVICE SYSTEM	CN	1,904	47	601	136	147	894	78	0	0
4040000	AMOR LTD TRM PLNT 3032040	SAP	SO	2,334	46	555	159	347	1,079	147	1	0
4040000	AMOR LTD TRM PLNT 3032360	2002 GRID NET POWER COST MODELING	SO	1	0	0	0	0	1	0	0	0
4040000	AMOR LTD TRM PLNT 3032450	MID OFFICE IMPROVEMENT PROJECT	SO	159	3	38	11	24	74	10	0	0
4040000	AMOR LTD TRM PLNT 3032590	SUBSTATION/CIRCUIT HISTORY OF OPERATIONS	SO	5	0	1	0	1	2	0	0	0
4040000	AMOR LTD TRM PLNT 3032600	SINGLE PERSON SCHEDULING	SO	809	16	192	55	120	374	51	0	0
4040000	AMOR LTD TRM PLNT 3032640	TIBCO SOFTWARE	SO	211	4	50	14	31	97	13	0	0
4040000	AMOR LTD TRM PLNT 3032680	TRANSMISSION WHOLESALE BILLING SYSTEM	SG	1	0	0	0	0	1	0	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 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	24	1	18	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 3032830	VCPRO - XEROX CUST STMT FRMTR ENHANCE -	SO	4	0	1	0	1	2	0	0	0
4040000	AMOR LTD TRM PLNT 3032860	WEB SOFTWARE	SO	14	0	3	1	2	6	1	0	0
4040000	AMOR LTD TRM PLNT 3032900	IDAHO TRANSMISSION CUSTOMER-OWNED ASSETS	CAGE	260	0	0	0	60	175	24	0	0
4040000	AMOR LTD TRM PLNT 3032900	IDAHO TRANSMISSION CUSTOMER-OWNED ASSETS	CAGW	93	4	68	21	0	0	0	0	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	49	1	12	3	7	23	3	0	0
4040000	AMOR LTD TRM PLNT 3033090	STEAM PLANT INTANGIBLE ASSETS	CAGE	2,058	0	0	0	472	1,390	194	1	0
4040000	AMOR LTD TRM PLNT 3033090	STEAM PLANT INTANGIBLE ASSETS	CAGW	452	19	330	103	0	0	0	0	0
4040000	AMOR LTD TRM PLNT 3033090	STEAM PLANT INTANGIBLE ASSETS	JBG	272	12	198	62	0	1	0	0	0
4040000	AMOR LTD TRM PLNT 3033170	GTX VERSION 7 SOFTWARE	CN	140	3	44	10	11	66	6	0	0
4040000	AMOR LTD TRM PLNT 3033190	ITRON METER READING SOFTWARE	CN	1,096	27	346	78	85	515	45	0	0
4040000	AMOR LTD TRM PLNT 3033210	ArcFM Software	SO	799	16	190	54	119	370	50	0	0
4040000	AMOR LTD TRM PLNT 3033220	MONARCH EMS/SCADA	SO	2,031	40	483	138	302	939	128	1	0
4040000	AMOR LTD TRM PLNT 3033230	VREALIZE VMWARE - SHARED	SO	114	2	27	8	17	53	7	0	0
4040000	AMOR LTD TRM PLNT 3033310	C&T - ENERGY TRADING SYSTEM	SO	1,751	35	416	119	260	810	110	0	0
4040000	AMOR LTD TRM PLNT 3033320	CAS - CONTROL AREA SCHEDULING (TRANSM)	SO	1,063	21	253	72	158	492	67	0	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	171	3	41	12	25	79	11	0	0
4040000	AMOR LTD TRM PLNT 3034900	MISC - MISCELLANEOUS	CAEE	25	0	0	0	6	16	2	0	0
4040000	AMOR LTD TRM PLNT 3034900	MISC - MISCELLANEOUS	CAGE	232	0	0	0	53	157	22	0	0
4040000	AMOR LTD TRM PLNT 3034900	MISC - MISCELLANEOUS	CAGW	40	2	29	9	0	0	0	0	0
4040000	AMOR LTD TRM PLNT 3034900	MISC - MISCELLANEOUS	CN	9	0	3	1	1	4	0	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



Amortization Expense

Twelve Months Ending - December 2016

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account	Secondary Account	MISC - MISCELLANEOUS	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4040000	AMOR LTD TRM PLNT 3034900	MISC - MISCELLANEOUS	SG	5,276	83	1,385	433	795	2,266	313	2	0
4040000	AMOR LTD TRM PLNT 3034900	MISC - MISCELLANEOUS	SO	85	2	20	6	13	39	5	0	0
4040000	AMOR LTD TRM PLNT 3034900	MISC - MISCELLANEOUS	UT	3	0	0	0	0	3	0	0	0
4040000	AMOR LTD TRM PLNT 3034900	MISC - MISCELLANEOUS	WYP	0	0	0	0	0	0	0	0	0
4040000	AMOR LTD TRM PLNT 3035320	HYDRO PLANT INTANGIBLES	CAGE	79	0	0	0	18	53	7	0	0
4040000	AMOR LTD TRM PLNT 3035320	HYDRO PLANT INTANGIBLES	CAGW	23	1	17	5	0	0	0	0	0
4040000	AMOR LTD TRM PLNT 3035322	ACD#Call Center Automated Call Distribut	CN	815	20	257	58	63	383	34	0	0
4040000	AMOR LTD TRM PLNT 3035330	OATI-OASIS INTERFACE	SO	271	5	64	18	40	125	17	0	0
4040000	AMOR LTD TRM PLNT 3316000	STRUCTURES - LEASE IMPROVEMENTS	CAGW	305	13	222	69	0	0	0	0	0
4040000	AMOR LTD TRM PLNT 3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	CA	85	85	0	0	0	0	0	0	0
4040000	AMOR LTD TRM PLNT 3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	IDU	59	0	0	0	0	0	59	0	0
4040000	AMOR LTD TRM PLNT 3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	OR	355	0	355	0	0	0	0	0	0
4040000	AMOR LTD TRM PLNT 3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	SO	837	17	199	57	124	387	53	0	0
4040000	AMOR LTD TRM PLNT 3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	UT	1	0	0	0	0	1	0	0	0
4040000	AMOR LTD TRM PLNT 3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	WA	75	0	0	75	0	0	0	0	0
4040000	AMOR LTD TRM PLNT 3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	WYP	68	0	0	0	68	0	0	0	0
4040000	AMOR LTD TRM PLNT 3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	WYU	0	0	0	0	0	0	0	0	0
4040000 Total				34,638	1,076	15,673	4,676	3,621	8,004	1,581	7	0
4049000	AMR LTD TRM PLNT-OTH 566201	Amort Exp - Hydro - UT Klamath Adj	OTHER	4,483	0	0	0	0	0	0	0	4,483
4049000	AMR LTD TRM PLNT-OTH 566970	AMORTIZATION JO BILL CREDIT	CAGE	-105	0	0	0	-24	-71	-10	0	0
4049000 Total				4,379	0	0	0	-24	-71	-10	0	4,483
4061000	EL PLNT ACQ ADJ-CM 566920	AMORT ELEC PLANT ACQ ADJ	CAGE	4,751	0	0	0	1,090	3,210	448	3	0
4061000	EL PLNT ACQ ADJ-CM 566920	AMORT ELEC PLANT ACQ ADJ	UT	302	0	0	0	0	302	0	0	0
4061000 Total				5,052	0	0	0	1,090	3,512	448	3	0
4073000	REGULATORY DEBITS 586902	Preferred Stock Repurchase Loss Amort	OTHER	124	0	0	0	0	0	0	0	124
4073000 Total				124	0	0	0	0	0	0	0	124
4074100	Reg Credits-BPA Exch 301101	BPA Reg Bill Bal Acct - Residential	IDU	5,241	0	0	0	0	0	5,241	0	0
4074100	Reg Credits-BPA Exch 301101	BPA Reg Bill Bal Acct - Residential	OR	41,485	0	41,485	0	0	0	0	0	0
4074100	Reg Credits-BPA Exch 301101	BPA Reg Bill Bal Acct - Residential	WA	12,231	0	0	12,231	0	0	0	0	0
4074100	Reg Credits-BPA Exch 301201	BPA Reg Bill Bal Acct - Commercial	IDU	383	0	0	0	0	0	383	0	0
4074100	Reg Credits-BPA Exch 301201	BPA Reg Bill Bal Acct - Commercial	OR	963	0	963	0	0	0	0	0	0
4074100	Reg Credits-BPA Exch 301201	BPA Reg Bill Bal Acct - Commercial	WA	709	0	0	709	0	0	0	0	0
4074100	Reg Credits-BPA Exch 301301	BPA Reg Bill Bal Acct - Industrial	IDU	44	0	0	0	0	0	44	0	0
4074100	Reg Credits-BPA Exch 301301	BPA Reg Bill Bal Acct - Industrial	OR	3	0	3	0	0	0	0	0	0
4074100	Reg Credits-BPA Exch 301301	BPA Reg Bill Bal Acct - Industrial	WA	20	0	0	20	0	0	0	0	0
4074100	Reg Credits-BPA Exch 301451	BPA Reg Bill Bal Acct - Irrigation	IDU	2,077	0	0	0	0	0	2,077	0	0
4074100	Reg Credits-BPA Exch 301451	BPA Reg Bill Bal Acct - Irrigation	OR	999	0	999	0	0	0	0	0	0
4074100	Reg Credits-BPA Exch 301451	BPA Reg Bill Bal Acct - Irrigation	WA	817	0	0	817	0	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	0
4074100 Total				64,972	0	43,450	13,777	0	0	7,745	0	0
4074200	Reg Credits-BPA Exch 505201	Regional Bill Intchg Rec/Del-OR (PP)	OR	-43,450	0	-43,450	0	0	0	0	0	0
4074200	Reg Credits-BPA Exch 505202	Regional Bill Intchg Rec/Del-WA (PP)	WA	-13,777	0	0	-13,777	0	0	0	0	0
4074200	Reg Credits-BPA Exch 505204	Regional Bill Intchg Rec/Del-ID (RMP)	IDU	-7,745	0	0	0	0	0	-7,745	0	0
4074200 Total				-64,972	0	-43,450	-13,777	0	0	-7,745	0	0



D

Amortization Expense

Twelve Months Ending - December 2016

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
Grand Total			44,193	1,076	15,673	4,676	4,688	11,445	2,019	9	4,608

B5. TAXES OTHER THAN INCOME



Taxes Other Than Income
 Twelve Months Ending - December 2016
 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	584201	Other Royalties - Mines	SO	1	0	0	0	0	0	0	0	0
4081000	TAX OTH INC-U OP I	584960	Taxes Other Non-Income - Credit	SO	-233	-5	-55	-16	-35	-108	-15	0	0
4081000 Total					-232	-5	-55	-16	-35	-107	-15	0	0
4081500	PROPERTY TAXES	579000	PROPERTY TAX	GPS	140,118	2,765	33,316	9,551	20,836	64,806	8,805	39	0
4081500	PROPERTY TAXES	579169	Capital Accruals-Property Tax-No AFUDC	GPS	0	0	0	0	0	0	0	0	0
4081500 Total					140,118	2,765	33,316	9,551	20,836	64,806	8,805	39	0
4081800	FRANCHISE TAXES	578000	FRANCHISE & OCCUPATION TAXES	CA	1,298	1,298	0	0	0	0	0	0	0
4081800	FRANCHISE TAXES	578000	FRANCHISE & OCCUPATION TAXES	OR	29,447	0	29,447	0	0	0	0	0	0
4081800	FRANCHISE TAXES	578000	FRANCHISE & OCCUPATION TAXES	WYP	2,008	0	0	0	2,008	0	0	0	0
4081800 Total					32,754	1,298	29,447	0	2,008	0	0	0	0
4081990	MISC TAXES - OTHER	583260	PUBLIC UTILITY TAX	WA	12,692	0	0	12,692	0	0	0	0	0
4081990	MISC TAXES - OTHER	583261	OREGON ENERGY RESOURCE SUPPLIER TAX	OR	1,475	0	1,475	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	215	3	53	17	36	92	14	0	0
4081990	MISC TAXES - OTHER	583265	WASHINGTON GROSS REVENUE TAX - SERVICES	WA	26	0	0	26	0	0	0	0	0
4081990	MISC TAXES - OTHER	583266	IDAHO KILOWATT HOUR TAX	SE	45	1	11	3	7	19	3	0	0
4081990	MISC TAXES - OTHER	583267	WYOMING ANNUAL CORPORATION FEE (TAX)	SO	0	0	0	0	0	0	0	0	0
4081990	MISC TAXES - OTHER	583267	WYOMING ANNUAL CORPORATION FEE (TAX)	WYP	71	0	0	0	71	0	0	0	0
4081990	MISC TAXES - OTHER	583269	MONTANA WHOLESALE ENERGY TAX	SE	153	2	38	12	26	65	10	0	0
4081990	MISC TAXES - OTHER	583273	Wyoming Wind Generation Tax	CAGE	2,051	0	0	0	471	1,386	193	1	0
4081990	MISC TAXES - OTHER	583274	Nevada Commerce Tax	SO	31	1	7	2	5	14	2	0	0
4081990	MISC TAXES - OTHER	584100	GOVERNMENT ROYALTIES	CAEE	232	0	0	0	59	151	23	0	0
4081990 Total					16,993	7	1,584	12,753	674	1,729	244	1	0
Grand Total					189,633	4,065	64,293	22,287	23,483	66,428	9,035	41	0

B6. FEDERAL INCOME TAXES



Interest Expense & Renewable Energy Tax Credits

Twelve Months Ending - December 2016
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4091000	INC TX UTIL OP INC 310312	Mining Rescue Training Credit ~ Energy W	CAEE	0	0	0	0	0	0	0	0
4091000	INC TX UTIL OP INC 310313	Mining Rescue Training Credit ~ PMI	JBE	-21	-1	-15	-5	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	0	0	0	0	0	0	0	0
4091000	INC TX UTIL OP INC 310317	RENEWABLE ELECTRICITY PRODUCTION TX CR-C	CAGW	-20,837	-897	-15,201	-4,739	0	0	0	0
4091000	INC TX UTIL OP INC 600600	Fuel Tax Credit	SE	-17	0	-4	-1	-3	-7	-1	0
4091000	INC TX UTIL OP INC 900900	Foreign Tax Credit	SO	-2	0	0	0	0	-1	0	0
4091000 Total				-20,876	-899	-15,220	-4,745	-3	-8	-1	0
4091100	STATE INC TAX-ELEC 311311	Utah Renewable Energy Production Tax Cre	CAGE	0	0	0	0	0	0	0	0
4091100 Total				0	0	0	0	0	0	0	0
4191000	AFUDC - OTHER 0	AFUDC - EQUITY	SNP	-27,450	-466	-5,807	-1,688	-4,249	-13,447	-1,783	-8
4191000 Total				-27,450	-466	-5,807	-1,688	-4,249	-13,447	-1,783	-8
4270000	INT ON LNG-TRM DBT 585001	INTEREST EXPENSE - LONG-TERM DEBT - FMBS	SNP	323,406	5,488	68,420	19,888	50,059	158,426	21,003	97
4270000	INT ON LNG-TRM DBT 585002	INTEREST EXPENSE - LONG-TERM DEBT - MTNS	SNP	31,567	536	6,678	1,941	4,886	15,464	2,050	10
4270000	INT ON LNG-TRM DBT 585004	INTEREST EXPENSE - LT DEBT - PCRBS VARIA	SNP	1,758	30	372	108	272	861	114	1
4270000	INT ON LNG-TRM DBT 585005	INTEREST EXPENSE - LT DEBT - PCRBS FEES &	SNP	2,744	47	581	169	425	1,344	178	1
4270000 Total				359,475	6,101	76,051	22,106	55,642	176,095	23,346	108
4280000	AMT DBT DISC & EXP 586160	AMORTIZATION - DEBT DISCOUNT	SNP	1,019	17	216	63	158	499	66	0
4280000	AMT DBT DISC & EXP 586170	AMORTIZATION - DEBT ISSUANCE EXP	SNP	3,123	53	661	192	483	1,530	203	1
4280000 Total				4,142	70	876	255	641	2,029	269	1
4281000	AMORTZN OF LOSS 586190	AMORTIZATION - LOSS ON REQACQUIRED DEBT	SNP	668	11	141	41	103	327	43	0
4281000 Total				668	11	141	41	103	327	43	0
4290000	AMT PREM ON DEBT 586180	AMORTIZATION - DEBT PREMIUM/GAIN	SNP	-11	0	-2	-1	-2	-5	-1	0
4290000 Total				-11	0	-2	-1	-2	-5	-1	0
4310000	OTHER INTEREST EXP 0	4310000/0	SNP	8,644	147	1,829	532	1,338	4,234	561	3
4310000 Total				8,644	147	1,829	532	1,338	4,234	561	3
4313000	INT EXP ON REG LIAB 0	INTEREST EXPENSE ON REG LIABILITIES	SNP	3,816	65	807	235	591	1,869	248	1
4313000 Total				3,816	65	807	235	591	1,869	248	1
4320000	AFUDC - BORROWED 585800	INTEREST CAPITALIZED (SEE OTH INCOME)	SNP	-15,648	-266	-3,311	-962	-2,422	-7,666	-1,016	-5
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	332	6	70	20	51	163	22	0
4320000 Total				-15,316	-260	-3,240	-942	-2,371	-7,503	-995	-5
Grand Total				313,091	4,769	55,434	15,792	51,691	163,592	21,688	101



Schedule M

Twelve Months Ending - December 2016
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

FERC Account	FERC Seco	JARS Reg Alloc Fctr	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4098200	105105	30% Capitalized labor costs for PowerTax	0	0	0	0	0	0	0	0	0
4098200	105127	Book Depr Allocated to Medicare and M&E	68	1	16	5	11	31	4	0	0
4098200	110200	Tax Percentage Depletion - Deer Creek	0	0	0	0	0	0	0	0	0
4098200	120101	Other A/R Bad Debt Write-offs	0	0	0	0	0	0	0	0	0
4098200	130100	Non - Deductible Expenses	821	16	195	56	122	380	52	0	0
4098200	130400	PMINondeductible Exp	10	0	7	2	0	0	0	0	0
4098200	130550	MEHC Insurance Services-Premium	0	0	0	0	0	0	0	0	0
4098200	130700	Mining Rescue Training Credit Addback	0	0	0	0	0	0	0	0	0
4098200	130900	Non - Deductible Executive Comp	0	0	0	0	0	0	0	0	0
4098200	505505	Income Tax Interest	-573	-11	-136	-39	-85	-265	-36	0	0
4098200	610106	PMIFuel Tax Cr	17	1	12	4	0	0	0	0	0
4098200	610107	PMI Dividend Gross Up for Foreign Tax Cr	2	0	0	0	0	1	0	0	0
4098200	7201051	Contra Medicare Subsidy	0	0	0	0	0	0	0	0	0
4098200	920145	PMI Mining Rescue Training Credit Addbac	21	1	15	5	0	0	0	0	0
4098200 Total			366	8	110	32	48	147	20	0	0
4098300	105100	Capitalized Labor Costs	403	8	96	27	60	186	25	0	0
4098300	105120	Book Depreciation	760,803	15,555	175,857	51,825	121,296	347,821	48,219	231	0
4098300	105121	PMIBook Depreciation	17,370	774	12,594	3,941	15	39	6	0	0
4098300	105123	Sec. 481a Adj - Repair Deduction	0	0	0	0	0	0	0	0	0
4098300	105130	CIAC	71,153	2,412	18,539	4,626	7,825	34,261	3,490	0	0
4098300	105137	Auto Depreciation	0	0	0	0	0	0	0	0	0
4098300	105140	Highway relocation	1,864	63	486	121	205	897	91	0	0
4098300	105142	Avoided Costs	15,278	259	3,232	940	2,365	7,484	992	5	1
4098300	105145	Acquisition Adjustment Amort	0	0	0	0	0	0	0	0	0
4098300	105146	Capitalization of Test Energy	0	0	0	0	0	0	0	0	0
4098300	105147	Sec 1031 Like Kind Exchange	0	0	0	0	0	0	0	0	0
4098300	105165	Coal Mine Development	0	0	0	0	0	0	0	0	0
4098300	105170	Coal Mine Receding Face (Extension)	0	0	0	0	0	0	0	0	0
4098300	105180	Steam Rts Blundell Geothml Bk Depr	0	0	0	0	0	0	0	0	0
4098300	105205	Coal Mine Development-30%Amort	0	0	0	0	0	0	0	0	0
4098300	105471	UT Kalamath Relicensing Costs	0	0	0	0	0	0	0	0	0
4098300	110100	Book Cost Depletion	0	0	0	0	0	0	0	0	0
4098300	110105	SRC Book Depletion step up basis adj	0	0	0	0	0	0	0	0	0
4098300	1101051	SRC Book Cost Depletion	0	0	0	0	0	0	0	0	0
4098300	120105	Willow Wind Account Receivable	0	0	0	0	0	0	0	0	0
4098300	205100	Coal Pile Inventory Adjustment	501	0	0	0	127	325	49	0	0
4098300	205210	ERC (Emission Reduction Credit) Impairme	0	0	0	0	0	0	0	0	0
4098300	205411	PMI Sec 263A Adjustment	0	0	0	0	0	0	0	0	0
4098300	210105	Self Insured Health Benefit	0	0	0	0	0	0	0	0	0
4098300	210120	Prepaid Taxes-UT PUC	0	0	0	0	0	0	0	0	0
4098300	210130	Prepaid Taxes-ID PUC	0	0	0	0	0	0	0	0	0
4098300	210200	Prepaid Taxes-property taxes	-663	-13	-158	-45	-99	-307	-42	0	0
4098300	220100	Bad Debts Allowance - Cash Basis	139	5	48	17	15	48	6	0	0
4098300	320110	Transition Team Costs-UT	0	0	0	0	0	0	0	0	0
4098300	320115	Misc - Reg Assets/Reg Liab-Total	0	0	0	0	0	0	0	0	0
4098300	320140	May 2000 Transition Plan Costs-OR	0	0	0	0	0	0	0	0	0
4098300	320210	Research & Exper. Sec. 174 Amort.	0	0	0	0	0	0	0	0	0
4098300	320220	Glenrock Excluding Reclamation-UT rate o	0	0	0	0	0	0	0	0	0
4098300	320230	FAS 87/88 Writeoff-UT rate order	0	0	0	0	0	0	0	0	0
4098300	320281	Reg Asset - Post-Retirement Settlement L	375	7	89	26	56	174	24	0	0



Schedule M

Twelve Months Ending - December 2016

Allocation Method - Factor West Control Area

(Allocated in Thousands)

FERC Account	FERC Seco	JARS Reg Alloc Fctr	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4099200 Total			27,373	480	8,007	2,505	3,857	10,996	1,518	9	0
4099300	105101	Capitalized Labor Cost for Powertax Inpu	0	0	0	0	0	0	0	0	0
4099300	105122	Repair Deduction	167,798	2,629	44,043	13,777	25,282	72,059	9,949	59	0
4099300	105125	Tax Depreciation	910,975	19,583	239,469	59,514	125,956	405,840	49,890	208	0
4099300	105126	PMITax Depreciation	8,696	387	6,305	1,973	8	20	3	0	0
4099300	105137	Capitalized Depreciation	4,932	97	1,173	336	733	2,281	310	1	0
4099300	1051411	AFUDC - DEBT	15,207	258	3,217	935	2,354	7,450	988	5	1
4099300	1051412	AFUDC - Equity	27,255	463	5,766	1,676	4,219	13,351	1,770	8	2
4099300	105143	Basis Intangible Difference	304	6	72	21	45	141	19	0	0
4099300	105147	Sec 1031 Like Kind Exchange	0	0	0	0	0	0	0	0	0
4099300	105148	Mine Safety Sec. 179E Election - PPW	0	0	0	0	0	0	0	0	0
4099300	105149	Mine Safety Sec. 179E Election - PMI	0	0	0	0	0	0	0	0	0
4099300	105152	Gain/(Loss) on Prop Dispositions	5,913	117	1,406	403	879	2,735	372	2	0
4099300	105153	Contract Liability Basis Adjustment -Che	-460	-20	-335	-105	0	0	0	0	0
4099300	105165	Coal Mine Development	0	0	0	0	0	0	0	0	0
4099300	105171	PMI Coal Mine Receding Face (Extension)	1,198	53	869	272	1	3	0	0	0
4099300	105175	Removal Cost (net of salvage)	73,979	1,460	17,590	5,043	11,001	34,216	4,649	21	0
4099300	105181	Stm Rts Blundell Geothermal Tax Depr	0	0	0	0	0	0	0	0	0
4099300	105185	Repair Allowance 3115	0	0	0	0	0	0	0	0	0
4099300	105220	Cholla GE Safe Harbor Lease	0	0	0	0	0	0	0	0	0
4099300	1052203	Cholla SHL-NOPA (Lease Amortization)	227	0	0	0	52	154	21	0	0
4099300	105470	Book Gain/Loss on Land Sales	1,831	36	435	125	272	847	115	1	0
4099300	110200	Depletion - Tax Percentage Deduction	0	0	0	0	0	0	0	0	0
4099300	1102051	Tax Percentage Depletion - Deduction	32	0	0	0	8	20	3	0	0
4099300	120105	Willow Wind Account Receivable	0	0	0	0	0	0	0	0	0
4099300	205025	PMI - Fuel Cost Adjustment	2,634	117	1,910	598	2	6	1	0	0
4099300	205200	Coal M&S Inventory Write-Off	-306	-10	-80	-20	-34	-147	-15	0	0
4099300	205411	PMISEC 263A Adjustment	1,213	54	880	275	1	3	0	0	0
4099300	210000	PREPAID IBEW 57 MEDICAL	0	0	0	0	0	0	0	0	0
4099300	210100	Prepaid Taxes-OR PUC	71	0	71	0	0	0	0	0	0
4099300	210105	Self Insured Health Benefit	0	0	0	0	0	0	0	0	0
4099300	210110	Prepaid Taxes-WA UTC	0	0	0	0	0	0	0	0	0
4099300	210120	Prepaid Taxes-UT PUC	437	0	0	0	0	437	0	0	0
4099300	210130	Prepaid Taxes-ID PUC	-82	0	0	0	0	0	-82	0	0
4099300	210140	Prepaid Taxes-WY PSC	0	0	0	0	0	0	0	0	0
4099300	210150	Prepaid Taxes-CA Property Taxes-GPS allo	0	0	0	0	0	0	0	0	0
4099300	210160	Prepaid Taxes-OR Property Taxes-GPS allo	0	0	0	0	0	0	0	0	0
4099300	210180	OTHER PREPAIDS	-3,080	-61	-732	-210	-458	-1,425	-194	-1	0
4099300	210185	Prepaid Aircraft Maintenance Costs	0	0	0	0	0	0	0	0	0
4099300	210190	Prepaid Water Rights	-40	0	0	0	-9	-27	-4	0	0
4099300	210195	Prepaid Surety Bond Costs	-159	-3	-38	-11	-24	-73	-10	0	0
4099300	210200	Prepaid Taxes-property taxes	0	0	0	0	0	0	0	0	0
4099300	287396	Regulatory Liabilities - Interim Provisi	0	0	0	0	0	0	0	0	0
4099300	287616	Regulatory Assets - Interim Provisions	0	0	0	0	0	0	0	0	0
4099300	305100	Amort of Projects-Klamath Engineering	0	0	0	0	0	0	0	0	0
4099300	310102	Fixed Asset-Book/Tax - IGC	0	0	0	0	0	0	0	0	0
4099300	320210	Research & Exper. Sec. 174 Amort.	0	0	0	0	0	0	0	0	0
4099300	320290	LT Prepaid IBEW 57 Pension Contribution	-850	0	0	0	0	0	0	0	-850
4099300	320291	Prepaid IBEW 57 Pension Contribution - C	0	0	0	0	0	0	0	0	0
4099300	415110	Def Reg Asset-Transmission Srv. Deposit	-124	-2	-33	-10	-19	-53	-7	0	0



Schedule M

Twelve Months Ending - December 2016
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

FERC Account	FERC Seco	JARS Reg Alloc Fctr	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4099300	415120	DEFERRED REG ASSET - FOOTE CREEK CONTRAC	0	0	0	0	0	0	0	0	0
4099300	415300	Hazardous Waste Clean-up Costs	4,489	89	1,067	306	668	2,076	282	1	0
4099300	415301	Hazardous Waste Clean-up Costs-WA	0	0	0	0	0	0	0	0	0
4099300	415410	Reg Asset - Energy West Mining	12,705	0	0	0	3,213	8,247	1,238	7	0
4099300	415411	ContraRA DeerCreekAband CA	-154	-154	0	0	0	0	0	0	0
4099300	415412	ContraRA DeerCreekAband ID	-807	0	0	0	0	0	-807	0	0
4099300	415413	ContraRA DeerCreekAband OR	-719	0	-719	0	0	0	0	0	0
4099300	415414	ContraRA DeerCreekAband UT	-5,700	0	0	0	0	-5,700	0	0	0
4099300	415416	ContraRA DeerCreekAband WY	-748	0	0	0	-748	0	0	0	0
4099300	415417	Contra RA UMWA Pension CA	-70	0	0	0	0	0	0	0	-70
4099300	415418	Contra RA UMWA Pension ID	0	0	0	0	0	0	0	0	0
4099300	415419	Contra RA UMWA Pension OR	0	0	0	0	0	0	0	0	0
4099300	415420	Contra RA UMWA Pension UT	0	0	0	0	0	0	0	0	0
4099300	415422	Contra RA UMWA Pension WY	0	0	0	0	0	0	0	0	0
4099300	415501	Cholla Pit Transact Costs- APS Amort - I	33	0	0	0	0	0	33	0	0
4099300	415502	Cholla Pit Transact Costs- APS Amort - O	54	0	54	0	0	0	0	0	0
4099300	415545	Reg Asset - WA Merwin Project	-166	0	0	0	0	0	0	0	-166
4099300	415585	Reg Asset - OR Sch 203 - Black Cap	0	0	0	0	0	0	0	0	0
4099300	415655	CA GHG Allowance	-797	0	0	0	0	0	0	0	-797
4099300	415675	Reg Asset - UT - Deferred Stock Redempti	-83	0	0	0	0	0	0	0	-83
4099300	415676	Reg Asset - WY - Deferred Stock Redempti	-28	0	0	0	0	0	0	0	-28
4099300	415677	Reg Asset - Pref Stock Redemp Loss WA	-13	0	0	0	0	0	0	0	-13
4099300	415680	Deferred Intervenor Funding Grants-OR	-1,032	0	0	0	0	0	0	0	-1,032
4099300	415700	Reg Liability BPA balancing accounts-OR	0	0	0	0	0	0	0	0	0
4099300	415701	CA Deferred Intervenor Funding	0	0	0	0	0	0	0	0	0
4099300	415703	Goodnoe Hills Liquidation Damages - WY	0	0	0	0	0	0	0	0	0
4099300	415705	Reg Liability - Tax Revenue Adjustment -	0	0	0	0	0	0	0	0	0
4099300	415750	Reg Assets BPA balancing accounts-IDU	0	0	0	0	0	0	0	0	0
4099300	415801	RTO Grid West N/R Allowance	0	0	0	0	0	0	0	0	0
4099300	415803	RTO Grid West N/R Allowance w/o WA	0	0	0	0	0	0	0	0	0
4099300	415804	OR RTO Grid West N/R	0	0	0	0	0	0	0	0	0
4099300	415815	Insurance Reserve	6,387	126	1,519	435	950	2,954	401	2	0
4099300	415821	Contra Pension Reg Asset MMT & CTG WY	0	0	0	0	0	0	0	0	0
4099300	415845	Reg Asset - OR Sch 94 Distribution Safet	0	0	0	0	0	0	0	0	0
4099300	415850	Unrecovered Plant Powerdale	0	0	0	0	0	0	0	0	0
4099300	415851	Powerdale Hydro Decom Reg Asset - CA	0	0	0	0	0	0	0	0	0
4099300	415852	Powerdale Decommissioning Reg Asset - ID	0	0	0	0	0	0	0	0	0
4099300	415853	Powerdale Decommissioning Reg Asset - OR	0	0	0	0	0	0	0	0	0
4099300	415854	Powerdale Decommissioning Reg Asset - WA	0	0	0	0	0	0	0	0	0
4099300	415855	Ca - January 2010 Storm Costs	0	0	0	0	0	0	0	0	0
4099300	415856	Powerdale Decommissioning Reg Asset - WY	0	0	0	0	0	0	0	0	0
4099300	415857	ID - Deferred Overburden Costs	0	0	0	0	0	0	0	0	0
4099300	415858	WY - Deferred Overburden Costs	0	0	0	0	0	0	0	0	0
4099300	415859	WY - Deferred Advertising Costs	0	0	0	0	0	0	0	0	0
4099300	415862	Reg Asset - CA Mobile Home Park Conversi	9	0	0	0	0	0	0	0	9
4099300	415863	Reg Asset - UT Subscriber Solar Program	1,290	0	0	0	0	1,290	0	0	0
4099300	415865	Reg Asset - Utah MPA	0	0	0	0	0	0	0	0	0
4099300	415866	Reg Asset - OR Solar Feed-in Tariff	210	0	0	0	0	0	0	0	210
4099300	415869	Reg Asset - CA Deferred Net Power Costs	0	0	0	0	0	0	0	0	0
4099300	415870	CA Def Excess NPC	-1,642	-1,642	0	0	0	0	0	0	0



Schedule M

Twelve Months Ending - December 2016
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

FERC Account	FERC Seco	JARS Reg Alloc Fctr	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4099300	705300	Reg. Liability - Deferred Benefit Arch S	0	0	0	0	0	0	0	0	0
4099300	705305	Reg Liability-CA Gain on Sale of Asset	0	0	0	0	0	0	0	0	0
4099300	705310	Reg Liability-UT Gain on Sale of Asset	0	0	0	0	0	0	0	0	0
4099300	705320	Reg Liability-ID Gain on Sale of Asset	0	0	0	0	0	0	0	0	0
4099300	705330	Reg Liability-WY Gain on Sale of Asset	0	0	0	0	0	0	0	0	0
4099300	705337	Reg Liability - Sale of Renewable Energy	-523	0	0	0	0	0	0	0	-523
4099300	705454	Reg Liability - UT Property Insurance Re	1,185	0	0	0	0	1,185	0	0	0
4099300	705534	Regulatory Liability - OR Asset Sale Gai	0	0	0	0	0	0	0	0	0
4099300	705537	Regulatory Liability - Other Reg Liabili	0	0	0	0	0	0	0	0	0
4099300	705700	Reg Liability - Current Reclass - Other	0	0	0	0	0	0	0	0	0
4099300	705755	Reg Liability - Non current Reclass - Ot	0	0	0	0	0	0	0	0	0
4099300	715050	Microsoft Software License Liability	0	0	0	0	0	0	0	0	0
4099300	715100	University of WY Contract Amort.	0	0	0	0	0	0	0	0	0
4099300	715350	Misc Deferred Credits	0	0	0	0	0	0	0	0	0
4099300	715800	Redding Renegotiated Contract	0	0	0	0	0	0	0	0	0
4099300	720100	FAS 106 Accruals	0	0	0	0	0	0	0	0	0
4099300	720200	Deferred Comp Plan Benefits-PPL	1,365	27	325	93	203	631	86	0	0
4099300	720300	PENSION / RETIREMENT ACCRUAL - CASH BASI	0	0	0	0	0	0	0	0	0
4099300	720400	SUPPL. EXEC. RETIREMENT PLAN (SERP)	0	0	0	0	0	0	0	0	0
4099300	720500	Severance Accrual	432	9	103	29	64	200	27	0	0
4099300	720550	Accrued CIC Severance	0	0	0	0	0	0	0	0	0
4099300	740100	Post Merger Loss-Reacquired Debt	0	0	0	0	0	0	0	0	0
4099300	910240	190LEGAL RESERVE	0	0	0	0	0	0	0	0	0
4099300	910530	Injuries and Damages Reserve	21,392	422	5,086	1,458	3,181	9,894	1,344	6	0
4099300	910560	283SMUD REVENUE IMPUTATION-UT REG LIAB	0	0	0	0	0	0	0	0	0
4099300	910905	PMI Underground Mine Cost Depletion	0	0	0	0	0	0	0	0	0
4099300	910925	CA Refund	0	0	0	0	0	0	0	0	0
4099300	920110	PMI WY Extraction Tax	0	0	0	0	0	0	0	0	0
4099300 Total			1,190,376	23,594	322,161	84,633	176,446	557,004	71,972	322	-56,273
Grand Total			2,182,939	43,181	549,060	151,457	321,151	981,511	129,770	585	-4,291
Total Schedule M Additions			965,190	19,107	218,892	64,319	140,847	413,511	56,280	254	51,981
Total Schedule M Deductions			1,217,749	24,075	330,168	87,138	180,304	568,000	73,490	331	-56,273
Total Schedule M			-252,558	-4,968	-111,276	-22,819	-39,456	-154,490	-17,211	-77	108,254

**B7. D.I.T. EXPENSE AND I.T.C.
ADJUSTMENT**



Deferred Income Tax Expense
 Twelve Months Ending - December 2016
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

FERC Account	FERC Secondary Acct	JARS Reg Alloc Fctr	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4101000	100105	190FAS 109 DEF TAX LIAB WA-NUTIL	0	0	0	0	0	0	0	0	0
4101000	105101	Capitalized Labor Cost for Powertax Inpu	0	0	0	0	0	0	0	0	0
4101000	105121	282PMI Book Depreciation	0	0	0	0	0	0	0	0	0
4101000	105122	Repair Deduction	63,681	998	16,715	5,229	9,595	27,347	3,776	23	0
4101000	105125	Tax Depreciation	345,724	7,432	90,881	22,586	47,802	154,020	18,934	79	0
4101000	105126	282DIT PMIDepreciation-Tax	3,300	147	2,393	749	3	7	1	0	0
4101000	105137	Capitalized Depreciation	1,872	37	445	128	278	866	118	1	0
4101000	105141	AFUDC Debt	5,771	98	1,221	355	893	2,827	375	2	0
4101000	1051411	AFUDC Equity	10,343	176	2,188	636	1,601	5,067	672	3	1
4101000	105143	282Basis Intangible Difference	116	2	27	8	17	53	7	0	0
4101000	105147	Sec 1031 Like Kind Exchange	0	0	0	0	0	0	0	0	0
4101000	105148	Mine Safety Sec. 179E Election - PPW	0	0	0	0	0	0	0	0	0
4101000	105149	Mine Safety Sec. 179E Election - PMI	0	0	0	0	0	0	0	0	0
4101000	105152	Gain / (Loss) on Prop. Disposition	2,244	44	534	153	334	1,038	141	1	0
4101000	105153	Contract Liability Basis Adjustment -Che	-175	-8	-127	-40	0	0	0	0	0
4101000	105165	Coal Mine Development	0	0	0	0	0	0	0	0	0
4101000	105170	Coal Mine Extension	0	0	0	0	0	0	0	0	0
4101000	105171	PMI Coal Mine Extension Costs	455	20	330	103	0	1	0	0	0
4101000	105175	Cost of Removal	28,076	554	6,676	1,914	4,175	12,985	1,764	8	0
4101000	1052203	Cholla SHL NOPA (Lease Amortization)	86	0	0	0	20	58	8	0	0
4101000	105470	282Book Gain/Loss on Land Sales	695	14	165	47	103	321	44	0	0
4101000	110200	IGC Tax Percentage Depletion Deduct	0	0	0	0	0	0	0	0	0
4101000	110205	SRC Tax Percentage Depletion Deduct	12	0	0	0	3	8	1	0	0
4101000	1102051	Tax Percentage Depletion - Deduction (BI	0	0	0	0	0	0	0	0	0
4101000	120105	Willow Wind Account Receivable	0	0	0	0	0	0	0	0	0
4101000	205025	PMI-Fuel Cost Adjustment	1,000	45	725	227	1	2	0	0	0
4101000	205200	M&S INVENTORY WRITE-OFF	-116	-4	-30	-8	-13	-56	-6	0	0
4101000	205411	190PMISec263A	460	21	334	104	0	1	0	0	0
4101000	210100	283OR PUC Prepaid Taxes	27	0	27	0	0	0	0	0	0
4101000	210120	283UT PUC Prepaid Taxes	166	0	0	0	0	166	0	0	0
4101000	210130	283ID PUC Prepaid Taxes	-31	0	0	0	0	0	-31	0	0
4101000	210140	283WY PSC Prepaid Taxes	0	0	0	0	0	0	0	0	0
4101000	210180	283Prepaid Membership Fees-EEI WSCC	-1,169	-23	-278	-80	-174	-541	-73	0	0
4101000	210185	Prepaid Aircraft Maintenance Costs	0	0	0	0	0	0	0	0	0
4101000	210190	Prepaid Water Rights	-15	0	0	0	-3	-10	-1	0	0
4101000	210195	Prepaid Surety Bond Costs	-60	-1	-14	-4	-9	-28	-4	0	0
4101000	287396	Regulatory Liabilities - Interim Provisi	0	0	0	0	0	0	0	0	0
4101000	287616	Regulatory Assets - Interim Provisions	0	0	0	0	0	0	0	0	0
4101000	320210	190R&E Expense Sec174 Deduction	0	0	0	0	0	0	0	0	0
4101000	320290	LT Prepaid IBEW 57 Pension Contribution	-323	0	0	0	0	0	0	0	-323
4101000	320291	Prepaid IBEW 57 Pension Contribution - C	0	0	0	0	0	0	0	0	0
4101000	415110	190DEF REG ASSET-TRANSM SVC DEPOSIT	-47	-1	-12	-4	-7	-20	-3	0	0
4101000	415120	190DEF REG ASSET-FOOTE CREEK CONTRACT	0	0	0	0	0	0	0	0	0



Deferred Income Tax Expense
 Twelve Months Ending - December 2016
 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	1,704	34	405	116	253	788	107	0	0
4101000	415406	Reg Asset Utah ECAM	OTHER	0	0	0	0	0	0	0	0	0
4101000	415410	Reg Asset - Energy West Mining	CAEE	4,822	0	0	0	1,219	3,130	470	3	0
4101000	415411	ContraRA DeerCreekAband CA	CA	-58	-58	0	0	0	0	0	0	0
4101000	415412	ContraRA DeerCreekAband ID	IDU	-306	0	0	0	0	0	-306	0	0
4101000	415413	ContraRA DeerCreekAband OR	OR	-273	0	-273	0	0	0	0	0	0
4101000	415414	ContraRA DeerCreekAband UT	UT	-2,163	0	0	0	0	-2,163	0	0	0
4101000	415416	ContraRA DeerCreekAband WY	WYU	-284	0	0	0	-284	0	0	0	0
4101000	415417	Contra RA UMWA Pension CA	OTHER	-27	0	0	0	0	0	0	0	-27
4101000	415418	Contra RA UMWA Pension ID	OTHER	0	0	0	0	0	0	0	0	0
4101000	415419	Contra RA UMWA Pension OR	OTHER	0	0	0	0	0	0	0	0	0
4101000	415420	Contra RA UMWA Pension UT	OTHER	0	0	0	0	0	0	0	0	0
4101000	415422	Contra RA UMWA Pension WY	OTHER	0	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	-63	0	0	0	0	0	0	0	-63
4101000	415585	Reg Asset - OR Sch 203 - Black Cap	OTHER	0	0	0	0	0	0	0	0	0
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	-5	0	0	0	0	0	0	0	-5
4101000	415680	190Def Intervenor Funding Grants-OR	OTHER	-392	0	0	0	0	0	0	0	-392
4101000	415700	190Reg Liabs BPA balancing accounts-OR	OTHER	0	0	0	0	0	0	0	0	0
4101000	415701	CA Deferred Intervenor Funding	OTHER	0	0	0	0	0	0	0	0	0
4101000	415815	Insurance Reserve	SO	2,424	48	576	165	360	1,121	152	1	0
4101000	415821	Contra Pension Reg Asset MMT & CTG WY	WYP	0	0	0	0	0	0	0	0	0
4101000	415845	Reg Asset - OR Sch 94 Distribution Safet	OTHER	0	0	0	0	0	0	0	0	0
4101000	415850	Unrecovered Plant Powerdale	CAGW	0	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	0
4101000	415862	Reg Asset - CA Mobile Home Park Conversi	OTHER	3	0	0	0	0	0	0	0	3
4101000	415863	Reg Asset - UT Subscriber Solar Program	UT	490	0	0	0	0	490	0	0	0
4101000	415866	Reg Asset - OR Solar Feed-in Tariff	OTHER	80	0	0	0	0	0	0	0	80
4101000	415869	Reg Asset - CA Deferred Net Power Costs	OTHER	0	0	0	0	0	0	0	0	0
4101000	415870	Deferred Excess Net Power Costs CA	CA	-623	-623	0	0	0	0	0	0	0
4101000	415874	Deferred Excess Net Power Costs - WY 09	OTHER	-5,136	0	0	0	0	0	0	0	-5,136
4101000	415875	Deferred Excess Net Power Costs - UT	OTHER	-10,461	0	0	0	0	0	0	0	-10,461
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	0	0	0	0	0	0	0	0	0
4101000	415882	Deferral of Renewable Energy Credit - WA	OTHER	-924	0	0	0	0	0	0	0	-924
4101000	415884	Reg Asset - Current Reclass - Other	OTHER	0	0	0	0	0	0	0	0	0
4101000	415885	Reg Asset - Noncurrent Reclass - Other	OTHER	0	0	0	0	0	0	0	0	0
4101000	415886	Reg Asset - ID Deferred Excess Net Power	OTHER	0	0	0	0	0	0	0	0	0



Deferred Income Tax Expense
 Twelve Months Ending - December 2016
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

FERC Account	FERC Secondary Acct	JARS Reg Alloc Fctr	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4101000	415888	Reg Asset - UT Deferred Excess Net Power	0	0	0	0	0	0	0	0	0
4101000	415892	Deferred Excess Net Power Costs - ID 09	-3,801	0	0	0	0	0	0	0	-3,801
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	0
4101000	415901	Reg Asset - WY Deferred Excess Net Power	0	0	0	0	0	0	0	0	0
4101000	415903	Reg Asset - REC Sales Deferral - WA	0	0	0	0	0	0	0	0	0
4101000	415904	Reg Asset - WY REC's in Rates - Current	0	0	0	0	0	0	0	0	0
4101000	415905	Reg Asset - OR REC's in Rates - Current	0	0	0	0	0	0	0	0	0
4101000	415906	Reg Asset - REC Sales Deferral - OR - No	0	0	0	0	0	0	0	0	0
4101000	415907	Reg Asset - CA Solar Feed-in Tariff - Cu	0	0	0	0	0	0	0	0	0
4101000	415908	Reg Asset - OR Solar Feed-In Tariff - Cu	0	0	0	0	0	0	0	0	0
4101000	415910	Reg Asset - Naughton Unit #3 Costs	0	0	0	0	0	0	0	0	0
4101000	415917	Reg Asset - Naughton Unit #3 Costs - CA	0	0	0	0	0	0	0	0	0
4101000	415918	Reg Asset - RPS Compliance Purchases	129	0	0	0	0	0	0	0	129
4101000	415920	Reg Asset - Depreciation Increase - ID	662	0	0	0	0	0	662	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	-182	0	0	0	0	0	-182	0	0
4101000	415924	Reg Asset - Carbon Unrecovered Plant - U	-1,307	0	0	0	0	-1,307	0	0	0
4101000	415925	Reg Asset - Carbon Unrecovered Plant - W	-440	0	0	0	-440	0	0	0	0
4101000	415930	Reg Asset - Carbon Decommissioning - ID	0	0	0	0	0	0	0	0	0
4101000	415931	Reg Asset - Carbon Decommissioning - UT	0	0	0	0	0	0	0	0	0
4101000	415932	Reg Asset - Carbon Decommissioning - WY	0	0	0	0	0	0	0	0	0
4101000	415933	Reg Liability - Contra - Carbon Decommis	0	0	0	0	0	0	0	0	0
4101000	415934	Reg Liability - Contra - Carbon Decommis	0	0	0	0	0	0	0	0	0
4101000	415935	Reg Liability - Contra - Carbon Decommis	-203	0	0	0	-203	0	0	0	0
4101000	415936	REG ASSET - CARBON PLANT DECOMMISSIONING	1,309	0	0	0	300	885	123	1	0
4101000	425100	190Deferred Regulatory Expense-IDU	0	0	0	0	0	0	0	0	0
4101000	425102	Reg Asset - CA GreenHouse Gas Allowance	0	0	0	0	0	0	0	0	0
4101000	425103	Reg Asset - Other Regulatory Assets - Cu	0	0	0	0	0	0	0	0	0
4101000	425104	Reg Asset - OR Asset Sale Gain Giveback	0	0	0	0	0	0	0	0	0
4101000	425215	283Unearned Joint Use Pole Contact Revnu	-14	0	-4	-1	-1	-7	-1	0	0
4101000	425225	Duke/Hermiston Contract Renegotiation	0	0	0	0	0	0	0	0	0
4101000	425295	BPA Conservation Rate Credit	0	0	0	0	0	0	0	0	0
4101000	425400	UT Kalamath Relicensing Costs	-1,266	0	0	0	0	0	0	0	-1,266
4101000	430110	Reg Asset Balance Reclass	1,672	0	0	0	0	0	0	0	1,672
4101000	430111	Reg Assets - SB 1149 Balance Reclass	0	0	0	0	0	0	0	0	0
4101000	430112	Reg Asset - Other - Balance Reclass	76	0	0	0	0	0	0	0	76
4101000	430113	Reg Asset - Def NPC Balance Reclass	0	0	0	0	0	0	0	0	0
4101000	505510	190PMI Vacation/Bonus	16	1	12	4	0	0	0	0	0
4101000	505600	190Vacation Sickleave & PT Accrual	0	0	0	0	0	0	0	0	0
4101000	605101	Trojan Decommissioning Costs - WA	0	0	0	0	0	0	0	0	0
4101000	605102	Trojan Decommissioning Costs - OR	0	0	0	0	0	0	0	0	0



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Deferred Income Tax Expense
 Twelve Months Ending - December 2016
 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	605103	ARO/Reg Diff - Trojan - WA	WA	-3	0	0	-3	0	0	0	0
4101000	610100	283PMI AMORT DEVELOPMENT	JBE	-153	-7	-111	-35	0	0	0	0
4101000	6101001	190NOPA 103-99-00 RAR	SO	19	0	5	1	3	9	1	0
4101000	610111	283PMI SALE OF ASSETS	JBE	-3,680	-164	-2,668	-835	-3	-8	-1	0
4101000	610114	PMI EITF Pre stripping Cost	JBE	13	1	9	3	0	0	0	0
4101000	610142	283Reg Liability-UT Home Energy Lifeline	UT	-120	0	0	0	0	-120	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	1	0	1	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	0	0	0	0	0	0	0	0
4101000	705265	Reg Liab - OR Energy Conservation Charge	OTHER	-358	0	0	0	0	0	0	-358
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	-199	0	0	0	0	0	0	-199
4101000	705454	Reg Liability - UT Property Insurance Re	UT	450	0	0	0	0	450	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	0	0	0	0	0	0	0	0
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	0	0	0	0	0	0	0	0
4101000	715800	190Redding Contract	CAGW	0	0	0	0	0	0	0	0
4101000	720200	190Deferred Compensation Payout	SO	518	10	123	35	77	240	33	0
4101000	720300	190Pension/Retirement (Accrued/Prepaid)	SO	0	0	0	0	0	0	0	0
4101000	720500	190Severance	SO	164	3	39	11	24	76	10	0
4101000	910530	190Injuries & Damages	SO	8,118	160	1,930	553	1,207	3,755	510	2
4101000	910560	283SMUD Revenue Imputation-UT Reg Liab	OTHER	0	0	0	0	0	0	0	0
4101000 Total			451,760	8,954	122,263	32,119	66,963	211,389	27,314	122	-21,356
4111000	100105	283FAS 109 Def Tax Liab WA-NUTIL	OTHER	-549	0	0	0	0	0	0	-549
4111000	105100	190CAPITALIZED LABOR COSTS	SO	-153	-3	-36	-10	-23	-71	-10	0
4111000	1051151	Depreciation Flow-Through - CA	CA	-158	-158	0	0	0	0	0	0
4111000	1051152	Depreciation Flow-Through - FERC	FERC	-246	0	0	0	0	0	-246	0
4111000	1051153	Depreciation Flow-Through - ID	IDU	45	0	0	0	0	0	45	0
4111000	1051154	Depreciation Flow-Through - OR	OR	1,094	0	1,094	0	0	0	0	0
4111000	1051155	Depreciation Flow-Through - OTHER	OTHER	-43	0	0	0	0	0	0	-43
4111000	1051156	Depreciation Flow-Through - UT	UT	4,927	0	0	0	0	4,927	0	0
4111000	1051157	Depreciation Flow-Through - WA	WA	1,150	0	0	1,150	0	0	0	0
4111000	1051158	Depreciation Flow-Through - WYP	WYP	1,126	0	0	0	1,126	0	0	0
4111000	1051159	Depreciation Flow-Through - WYU	WYU	263	0	0	0	263	0	0	0
4111000	105120	Book Depreciation	SCHMDEXP	-288,732	-5,903	-66,740	-19,668	-46,033	-132,001	-18,300	-88
4111000	105121	282DIT PMIDepreciation-Book	JBE	-6,592	-294	-4,779	-1,496	-6	-15	-2	0
4111000	105123	Sec 481a Adj- Repair Deduction	SG	0	0	0	0	0	0	0	0
4111000	105130	CIAC	CIAC	-27,003	-916	-7,036	-1,756	-2,970	-13,002	-1,325	0
4111000	105140	Highway Relocation	SNPD	-707	-24	-184	-46	-78	-341	-35	0



Deferred Income Tax Expense
 Twelve Months Ending - December 2016
 Allocation Method - Factor West Control Area
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FERC Account	FERC Secondary Acct	JARS Reg Alloc Fctr	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other	
4111000	105142	Avoided Costs	SNP	-5,798	-98	-1,227	-357	-897	-2,840	-377	-2	0
4111000	105146	Capitalization of Test Energy	SG	0	0	0	0	0	0	0	0	0
4111000	105220	282CHOLLA TAX LEASE	CAGE	-538	0	0	0	-124	-364	-51	0	0
4111000	105471	UT Kalamath Relicensing Costs	OTHER	0	0	0	0	0	0	0	0	0
4111000	110100	283BOOK COST DEPLETION ADDBACK	CAEE	0	0	0	0	0	0	0	0	0
4111000	205100	190COAL PILE INVENTORY	CAEE	-190	0	0	0	-48	-123	-19	0	0
4111000	205210	ERC (Emission Reduction Credit) Impairme	CAEE	0	0	0	0	0	0	0	0	0
4111000	210200	283Prepaid Taxes-Property Taxes	GPS	252	5	60	17	37	116	16	0	0
4111000	220100	190Bad Debt Allowance	BADDEBT	-53	-2	-18	-6	-6	-18	-2	0	0
4111000	2874941	190Idaho ITC Credits	SO	0	0	0	0	0	0	0	0	0
4111000	320281	Reg Asset - Post-Retirement Settlement L	SO	-142	-3	-34	-10	-21	-66	-9	0	0
4111000	320282	Reg Asset - Post-Retirement Settlement L	UT	141	0	0	0	0	141	0	0	0
4111000	320283	Reg Asset - Post-Retirement Settlement L	WYU	-8	0	0	0	-8	0	0	0	0
4111000	415301	190Hazardous Waste/Environmental-WA	WA	-19	0	0	-19	0	0	0	0	0
4111000	415406	Reg Asset Utah ECAM	OTHER	0	0	0	0	0	0	0	0	0
4111000	415423	Contra PP&E Deer Creek	CAEE	0	0	0	0	0	0	0	0	0
4111000	415424	Contra Reg Asset - Deer Creek Abandonmen	CAEE	-8,823	0	0	0	-2,231	-5,727	-860	-5	0
4111000	415425	Contra Reg Asset - UMWA Pension	OTHER	-63	0	0	0	0	0	0	0	-63
4111000	415500	283Cholla Plt Trans-APS Amort	CAGE	-426	0	0	0	-98	-288	-40	0	0
4111000	415510	283WA DISALLOWED COLSTRIP #3 WRITE-OFF	WA	-20	0	0	-20	0	0	0	0	0
4111000	415702	REG ASSET - LAKE SIDE LIQ - WY	WYP	-10	0	0	0	-10	0	0	0	0
4111000	415703	Goodnoe Hills Liquidation Damages - WY	WYP	-8	0	0	0	-8	0	0	0	0
4111000	415704	Reg Liability - Tax Revenue Adjustment -	UT	0	0	0	0	0	0	0	0	0
4111000	415705	Reg Liability - Tax Revenue Adjustment -	WYP	-2	0	0	0	-2	0	0	0	0
4111000	415710	Reg Liability - WA - Accelerated Depreci	WA	-1,063	0	0	-1,063	0	0	0	0	0
4111000	415803	RTO Grid West N/R Writeoff WA	WA	0	0	0	0	0	0	0	0	0
4111000	415804	RTO Grid West Notes Receivable-OR	OR	0	0	0	0	0	0	0	0	0
4111000	415806	RTO Grid West N/R Writeoff ID	IDU	0	0	0	0	0	0	0	0	0
4111000	415822	Reg Asset - Pension MMT -UT	UT	-107	0	0	0	0	-107	0	0	0
4111000	415828	Reg Asset Post Retirement MMT - WY	WYP	0	0	0	0	0	0	0	0	0
4111000	415829	Reg Asset - Post - Ret MMT -UT	UT	-106	0	0	0	0	-106	0	0	0
4111000	415840	Reg Asset-Deferred OR Independent Evalua	OTHER	0	0	0	0	0	0	0	0	0
4111000	415852	Powerdale Decommissioning Reg Asset - ID	IDU	-10	0	0	0	0	0	-10	0	0
4111000	415853	Powerdale Decommissioning Reg Asset - OR	OR	0	0	0	0	0	0	0	0	0
4111000	415854	Powerdale Decommissioning Reg Asset - WA	WA	0	0	0	0	0	0	0	0	0
4111000	415855	CA - January 2010 Storm Costs	OTHER	75	0	0	0	0	0	0	0	75
4111000	415856	Powerdale Decommissioning Reg Asset - WY	WYP	0	0	0	0	0	0	0	0	0
4111000	415857	ID - Deferred Overburden Costs	OTHER	-16	0	0	0	0	0	0	0	-16
4111000	415858	WY - Deferred Overburden Costs	WYP	-41	0	0	0	-41	0	0	0	0
4111000	415859	WY - Deferred Advertising Costs	WYP	0	0	0	0	0	0	0	0	0
4111000	415865	Reg Asset - UT MPA	OTHER	0	0	0	0	0	0	0	0	0
4111000	415867	Reg Asset - CA Solar Feed-in Tariff	OTHER	0	0	0	0	0	0	0	0	0
4111000	415868	Reg Asset - UT - Solar Incentive Program	OTHER	0	0	0	0	0	0	0	0	0



Deferred Income Tax Expense
 Twelve Months Ending - December 2016
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

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4111000	415876	Deferred Excess Net PowerCosts - OR	0	0	0	0	0	0	0	0	0
4111000	415881	Deferral of Renewable Energy Credit - UT	-3,259	0	0	0	0	0	0	0	-3,259
4111000	415883	Deferral of Renewable Energy Credit - WY	-233	0	0	0	0	0	0	0	-233
4111000	415890	ID MEHC 2006 Transition Costs	0	0	0	0	0	0	0	0	0
4111000	415891	WY - 2006 Transition Severance Costs	0	0	0	0	0	0	0	0	0
4111000	415893	OR - MEHC Transition Service Costs	0	0	0	0	0	0	0	0	0
4111000	415895	OR_RCAC SEP-DEC 07 DEFERRED	0	0	0	0	0	0	0	0	0
4111000	415896	WA - Chehalis Plant Revenue Requirement	0	0	0	0	0	0	0	0	0
4111000	415897	Reg Asset MEHC Transition Service Costs	0	0	0	0	0	0	0	0	0
4111000	415898	Deferred Coal Costs - Naughton Contract	-522	0	0	0	-132	-339	-51	0	0
4111000	415902	Reg Asset - UT REC's in Rates - Current	0	0	0	0	0	0	0	0	0
4111000	415911	Contra Reg Asset - Naughton Unit #3 - CA	0	0	0	0	0	0	0	0	0
4111000	415912	Contra Reg Asset - Naughton Unit #3 - OR	0	0	0	0	0	0	0	0	0
4111000	415913	Contra Reg Asset - Naughton Unit #3 - WA	0	0	0	0	0	0	0	0	0
4111000	415914	Reg Asset - UT - Naughton U3 Costs	0	0	0	0	0	0	0	0	0
4111000	415915	Reg Asset - WY - Naughton U3 Costs	0	0	0	0	0	0	0	0	0
4111000	415926	Reg Liability - Depreciation Decrease -	-394	0	-394	0	0	0	0	0	0
4111000	415927	Reg Liability - Depreciation Decrease De	104	0	0	104	0	0	0	0	0
4111000	415938	Reg Asset - Carbon Plant Decommissioning	-20	-20	0	0	0	0	0	0	0
4111000	425105	Reg Asset - OR Asset Sale Gain Giveback	107	0	0	0	0	0	0	0	107
4111000	425125	Deferred Coal Cost - Arch	0	0	0	0	0	0	0	0	0
4111000	425215	283Unearned Joint Use Pole Contact Revnu	0	0	0	0	0	0	0	0	0
4111000	425250	283TGS BUYOUT-SG	-6	0	0	0	-1	-4	-1	0	0
4111000	425280	283JOSEPH SETTLEMENT-SG	-52	0	0	0	0	0	0	0	-52
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	0
4111000	430100	283Weatherization	-5,947	0	0	0	0	0	0	0	-5,947
4111000	430117	Reg Asset - Current DSM	0	0	0	0	0	0	0	0	0
4111000	505115	283Sales & Use Tax Audit	0	0	0	0	0	0	0	0	0
4111000	505125	190Accrued Royalties	-710	0	0	0	-180	-461	-69	0	0
4111000	505400	190Bonus Liability	-76	-1	-18	-5	-11	-35	-5	0	0
4111000	505600	190Vacation Sickleave & PT Accrual	221	4	52	15	33	102	14	0	0
4111000	505601	Sick Leave Accrual - PMI	-24	-1	-17	-5	0	0	0	0	0
4111000	505700	190Accrued Retention Bonus	1	0	0	0	0	0	0	0	0
4111000	605301	Environmental Liability - Regulated	-1,219	-24	-290	-83	-181	-564	-77	0	0
4111000	605710	REVERSE ACCRUED FINAL RECLAMATION	486	0	0	0	0	0	0	0	486
4111000	605715	Trapper Mine Contract Obligation	-78	0	0	0	-20	-51	-8	0	0
4111000	610000	283PMI Development Costs	159	7	115	36	0	0	0	0	0
4111000	610143	283Reg Liability-WA Low Energy Program	-148	0	0	-148	0	0	0	0	0
4111000	610144	Reg Liability - CA California Alternativ	0	0	0	0	0	0	0	0	0
4111000	610145	190Reg Liab -OR Balance Consol	-1,672	0	-1,672	0	0	0	0	0	0
4111000	610148	Reg Liability - Def NPC Balance Recl	0	0	0	0	0	0	0	0	0
4111000	705240	283CA Alternative Rate for Energy Progra	250	0	0	0	0	0	0	0	250



Deferred Income Tax Expense
 Twelve Months Ending - December 2016
 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	705241	Reg Liability - CA California Alternativ	0	0	0	0	0	0	0	0	0
4111000	705245	REG LIABILITY - OR DIRECT ACCESS 5 YEAR	-199	0	0	0	0	0	0	0	-199
4111000	705262	Reg Liability - Sale of REC's-ID	0	0	0	0	0	0	0	0	0
4111000	705263	Reg Liability - Sale of REC's-WA	-275	0	0	0	0	0	0	0	-275
4111000	705301	Reg Liability - OR 2010 Protocol Def	0	0	0	0	0	0	0	0	0
4111000	705336	Reg Liability - Sale of Renewable Energy	-155	0	0	0	0	0	0	0	-155
4111000	705400	Reg Liability - OR Injuries & Damages Re	-1,352	0	-1,352	0	0	0	0	0	0
4111000	705420	Reg Liability - CA GHG Allowance Revenue	116	0	0	0	0	0	0	0	116
4111000	705451	Reg Liability - OR Property Insurance Re	144	0	144	0	0	0	0	0	0
4111000	705453	Reg Liability - ID Property Insurance Re	-23	0	0	0	0	0	-23	0	0
4111000	705455	Reg Liability - WY Property Insurance Re	-80	0	0	0	-80	0	0	0	0
4111000	705500	Reg Liability - Powerdale Decommissionin	0	0	0	0	0	0	0	0	0
4111000	705514	Regulatory Liability - OR Deferred Exces	0	0	0	0	0	0	0	0	0
4111000	705515	Regulatory Liability - OR Deferred Exces	-3,132	0	0	0	0	0	0	0	-3,132
4111000	705517	Regulatory Liability - UT Deferred Exces	-1,837	0	0	0	0	0	0	0	-1,837
4111000	705518	Regulatory Liability - WA Deferred Exces	0	0	0	0	0	0	0	0	0
4111000	705519	Regulatory Liability - WA Deferred Exces	-3,314	0	0	0	0	0	0	0	-3,314
4111000	705521	Regulatory Liability - WY Deferred Exces	-1,209	0	0	0	0	0	0	0	-1,209
4111000	705522	Regulatory Liability - UT RECS in Rates	0	0	0	0	0	0	0	0	0
4111000	705523	Regulatory Liability - WA RECS in Rates	0	0	0	0	0	0	0	0	0
4111000	705525	REGULATORY LIABILITY - SALE OF REC - OR	0	0	0	0	0	0	0	0	0
4111000	705526	Regulatory Liability - CA Solar Feed-in	0	0	0	0	0	0	0	0	0
4111000	705527	Regulatory Liability - CA Solar Feed-in	119	0	0	0	0	0	0	0	119
4111000	705530	Regulatory Liability - UT Solar Feed-in	0	0	0	0	0	0	0	0	0
4111000	705531	Regulatory Liability - UT Solar Feed-in	-765	0	0	0	0	0	0	0	-765
4111000	705536	Regulatory Liability - CA GreenHouse Gas	0	0	0	0	0	0	0	0	0
4111000	705600	RegLiability - OR 2012 GRC Giveback	0	0	0	0	0	0	0	0	0
4111000	705700	Reg Liability - Current Reclass - Other	0	0	0	0	0	0	0	0	0
4111000	715105	MCI FOG Wire Lease	0	0	0	0	0	0	0	0	0
4111000	715720	190NW Power Act(BPA Regional Crs)-WA	-425	0	0	0	0	0	0	0	-425
4111000	715810	Chehalis WA EFSEC CO2 Mitigation Obligat	175	8	127	40	0	0	0	0	0
4111000	720300	190Pension/Retirement (Accrued/Prepaid)	102	2	24	7	15	47	6	0	0
4111000	720560	Pension Liability - UMWA Withdrawal Obli	-1,684	0	0	0	-426	-1,093	-164	-1	0
4111000	740100	283Post Merger Debt Loss	-217	-4	-46	-13	-34	-106	-14	0	0
4111000	910245	Contra Receivable from Joint Owners	163	3	39	11	24	76	10	0	0
4111000	910905	283PMI BCC Underground Mine Cost Deplet	169	8	123	38	0	0	0	0	0
4111000	920110	190PMIWIYExtractionTax	242	11	176	55	0	1	0	0	0
4111000	930100	190OR BETC Credit	0	0	0	0	0	0	0	0	0
4111000	9301001	190OR BETC Credit	0	0	0	0	0	0	0	0	0
4111000	999998	Deferred Income Tax Expense ~ Solar ITC	2	0	2	1	0	0	0	0	0
4111000 Total			-359,087	-7,406	-81,935	-23,247	-52,169	-152,312	-21,357	-342	-20,319
Grand Total			92,673	1,548	40,329	8,872	14,794	59,076	5,957	-220	-41,675



Investment Tax Credit Amortization
 Twelve Months Ending - December 2016
 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	-4,341	0	0	0	-224	-3,616	-499	-3	0
4114000 Total					-4,341	0	0	0	-224	-3,616	-499	-3	0
Grand Total					-4,341	0	0	0	-224	-3,616	-499	-3	0

B8. PLANT IN SERVICE



Electric Plant in Service with Unclassified Plant
 Average of Monthly Averages Ending - December 2016
 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	0	0	0	3,302	9,720	1,356	8	0
1010000	ELEC PLANT IN SERV 3020000	FRANCHISES AND CONSENTS	CAGW	178,726	7,698	130,382	40,646	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3020000	FRANCHISES AND CONSENTS	IDU	1,000	0	0	0	0	1,000	0	0	0
1010000	ELEC PLANT IN SERV 3020000	FRANCHISES AND CONSENTS	UT	-32,081	0	0	0	0	-32,081	0	0	0
1010000	ELEC PLANT IN SERV 3031040	TRANSMISSION INTANGIBLE ASSETS	CAGE	19,394	0	0	0	4,452	13,104	1,828	11	0
1010000	ELEC PLANT IN SERV 3031040	TRANSMISSION INTANGIBLE ASSETS	CAGW	18,150	782	13,240	4,128	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3031040	TRANSMISSION INTANGIBLE ASSETS	OR	531	0	531	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3031050	RCMS - REGION CONSTRUCTION MGMT SYSTEM	SO	10,936	216	2,600	745	1,626	5,058	687	3	0
1010000	ELEC PLANT IN SERV 3031080	FUEL MANAGEMENT SYSTEM	SO	3,293	65	783	224	490	1,523	207	1	0
1010000	ELEC PLANT IN SERV 3031230	AUTOMATE POLE CARD SYSTEM	SO	4,410	87	1,049	301	656	2,040	277	1	0
1010000	ELEC PLANT IN SERV 3031680	DISTRIBUTION AUTOMATION PILOT PROJECT	SO	13,722	271	3,263	935	2,041	6,347	862	4	0
1010000	ELEC PLANT IN SERV 3031760	RECORD CENTER MANAGEMENT SOFTWARE	SO	291	6	69	20	43	135	18	0	0
1010000	ELEC PLANT IN SERV 3031830	CUSTOMER SERVICE SYSTEM (CSS)	CN	119,876	2,979	37,858	8,550	9,243	56,313	4,932	0	0
1010000	ELEC PLANT IN SERV 3032040	S A P	SO	176,810	3,489	42,040	12,052	26,292	81,777	11,111	49	0
1010000	ELEC PLANT IN SERV 3032220	ENTERPRISE DATA WRHSE - BI RPTG TOOL	SO	1,660	33	395	113	247	768	104	0	0
1010000	ELEC PLANT IN SERV 3032260	DWHS - DATA WAREHOUSE	SO	1,158	23	275	79	172	536	73	0	0
1010000	ELEC PLANT IN SERV 3032270	ENTERPRISE DATA WAREHOUSE	SO	5,877	116	1,397	401	874	2,718	369	2	0
1010000	ELEC PLANT IN SERV 3032330	FIELDNET PRO METER READING SYST -HRP REP	SO	2,908	57	691	198	432	1,345	183	1	0
1010000	ELEC PLANT IN SERV 3032340	FACILITY INSPECTION REPORTING SYSTEM	SO	1,905	38	453	130	283	881	120	1	0
1010000	ELEC PLANT IN SERV 3032360	2002 GRID NET POWER COST MODELING	SO	8,938	176	2,125	609	1,329	4,134	562	2	0
1010000	ELEC PLANT IN SERV 3032450	MID OFFICE IMPROVEMENT PROJECT	SO	10,301	203	2,449	702	1,532	4,764	647	3	0
1010000	ELEC PLANT IN SERV 3032480	OUTAGE CALL HANDLING INTEGRATION	CN	1,981	49	626	141	153	931	81	0	0
1010000	ELEC PLANT IN SERV 3032510	OPERATIONS MAPPING SYSTEM	SO	10,386	205	2,470	708	1,544	4,804	653	3	0
1010000	ELEC PLANT IN SERV 3032530	POLE ATTACHMENT MGMT SYSTEM	SO	1,892	37	450	129	281	875	119	1	0
1010000	ELEC PLANT IN SERV 3032590	SUBSTATION/CIRCUIT HISTORY OF OPERATIONS	SO	2,378	47	565	162	354	1,100	149	1	0
1010000	ELEC PLANT IN SERV 3032600	SINGLE PERSON SCHEDULING	SO	12,958	256	3,081	883	1,927	5,993	814	4	0
1010000	ELEC PLANT IN SERV 3032640	TIBCO SOFTWARE	SO	4,679	92	1,113	319	696	2,164	294	1	0
1010000	ELEC PLANT IN SERV 3032670	C&T OFFICIAL RECORD INFO SYSTEM	SO	1,586	31	377	108	236	734	100	0	0
1010000	ELEC PLANT IN SERV 3032680	TRANSMISSION WHOLESALE BILLING SYSTEM	SG	1,588	25	417	130	239	682	94	1	0
1010000	ELEC PLANT IN SERV 3032710	ROUGE RIVER HYDRO INTANGIBLES	CAGW	221	10	161	50	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3032760	SWIFT 2 IMPROVEMENTS	CAGW	23,200	999	16,925	5,276	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3032770	NORTH UMPQUA - SETTLEMENT AGREEMENT	CAGW	652	28	476	148	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3032780	BEAR RIVER- SETTLEMENT AGREEMENT	CAGE	117	0	0	0	27	79	11	0	0
1010000	ELEC PLANT IN SERV 3032830	VCPRO - XEROX CUST STMT FRMTR ENHANCE -	SO	2,195	43	522	150	326	1,015	138	1	0
1010000	ELEC PLANT IN SERV 3032860	WEB SOFTWARE	SO	2,680	53	637	183	399	1,240	168	1	0
1010000	ELEC PLANT IN SERV 3032900	IDAHO TRANSMISSION CUSTOMER-OWNED ASSETS	CAGE	6,200	0	0	0	1,423	4,189	584	3	0
1010000	ELEC PLANT IN SERV 3032900	IDAHO TRANSMISSION CUSTOMER-OWNED ASSETS	CAGW	2,286	98	1,668	520	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3032900	IDAHO TRANSMISSION CUSTOMER-OWNED ASSETS	JBG	88	4	64	20	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3032910	WYOMING VHF (VPC) SPECTRUM	WYP	787	0	0	0	787	0	0	0	0
1010000	ELEC PLANT IN SERV 3032920	IDAHO VHF (VPC) SPECTRUM	IDU	3,258	0	0	0	0	0	3,258	0	0
1010000	ELEC PLANT IN SERV 3032930	UTAH VHF (VPC) SPECTRUM	UT	3,675	0	0	0	0	3,675	0	0	0
1010000	ELEC PLANT IN SERV 3032990	P8DM - FILENET P8	SO	4,785	94	1,138	326	712	2,213	301	1	0
1010000	ELEC PLANT IN SERV 3033090	STEAM PLANT INTANGIBLE ASSETS	CAGE	42,965	0	0	0	9,862	29,030	4,049	23	0
1010000	ELEC PLANT IN SERV 3033090	STEAM PLANT INTANGIBLE ASSETS	CAGW	19,920	858	14,532	4,530	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3033090	STEAM PLANT INTANGIBLE ASSETS	JBG	953	41	693	216	1	2	0	0	0
1010000	ELEC PLANT IN SERV 3033090	STEAM PLANT INTANGIBLE ASSETS	UT	23	0	0	0	0	23	0	0	0
1010000	ELEC PLANT IN SERV 3033120	RANGER EMS/SCADA SYSTEM	CAGE	65	0	0	0	15	44	6	0	0
1010000	ELEC PLANT IN SERV 3033120	RANGER EMS/SCADA SYSTEM	SO	17,240	340	4,099	1,175	2,564	7,974	1,083	5	0
1010000	ELEC PLANT IN SERV 3033120	RANGER EMS/SCADA SYSTEM	WYP	212	0	0	0	212	0	0	0	0
1010000	ELEC PLANT IN SERV 3033170	GTX VERSION 7 SOFTWARE	CN	4,076	101	1,287	291	314	1,915	168	0	0



Electric Plant in Service with Unclassified Plant
 Average of Monthly Averages Ending - December 2016
 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 3033190	CN	ITRON METER READING SOFTWARE	6,331	157	2,000	452	488	2,974	260	0
1010000	ELEC PLANT IN SERV 3033210	SO	ArcFM Software	3,970	78	944	271	590	1,836	249	1
1010000	ELEC PLANT IN SERV 3033220	SO	MONARCH EMS/SCADA	19,764	390	4,699	1,347	2,939	9,141	1,242	6
1010000	ELEC PLANT IN SERV 3033230	SO	VREALIZE VMWARE - SHARED	571	11	136	39	85	264	36	0
1010000	ELEC PLANT IN SERV 3033300	CN	SECID - CUST SECURE WEB LOGIN	1,085	27	343	77	84	510	45	0
1010000	ELEC PLANT IN SERV 3033310	SO	C&T - Energy Trading System	15,252	301	3,627	1,040	2,268	7,054	958	4
1010000	ELEC PLANT IN SERV 3033320	CAGW	CAS - CONTROL AREA SCHEDULING (TRANSM)	9,678	417	7,060	2,201	0	0	0	0
1010000	ELEC PLANT IN SERV 3033330	OR	OR VHF (VPC) SPECTRUM	3,962	0	3,962	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3033340	WA	WA VHF (VPC) SPECTRUM	1,829	0	0	1,829	0	0	0	0
1010000	ELEC PLANT IN SERV 3033350	CA	CA VHF (VPC) SPECTRUM	455	455	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3033360	SO	DSM REPORTING & TRACKING SOFTWARE	561	11	133	38	83	259	35	0
1010000	ELEC PLANT IN SERV 3033370	WYP	DISTRIBUTION INTANGIBLES	158	0	0	0	158	0	0	0
1010000	ELEC PLANT IN SERV 3033380	CAGE	MISCELLANEOUS SMALL SOFTWARE PACKAGES	1,601	0	0	0	368	1,082	151	1
1010000	ELEC PLANT IN SERV 3033390	SO	RMT TRADE SYSTEM	849	17	202	58	126	393	53	0
1010000	ELEC PLANT IN SERV 3034900	CAEE	MISC - MISCELLANEOUS	145	0	0	0	37	94	14	0
1010000	ELEC PLANT IN SERV 3034900	CAGE	MISC - MISCELLANEOUS	1,204	0	0	0	276	813	113	1
1010000	ELEC PLANT IN SERV 3034900	CAGW	MISC - MISCELLANEOUS	199	9	145	45	0	0	0	0
1010000	ELEC PLANT IN SERV 3034900	CN	MISC - MISCELLANEOUS	48	1	15	3	4	23	2	0
1010000	ELEC PLANT IN SERV 3034900	IDU	MISC - MISCELLANEOUS	5	0	0	0	0	0	5	0
1010000	ELEC PLANT IN SERV 3034900	OR	MISC - MISCELLANEOUS	22	0	22	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3034900	SO	MISC - MISCELLANEOUS	27,177	536	6,462	1,852	4,041	12,570	1,708	8
1010000	ELEC PLANT IN SERV 3034900	UT	MISC - MISCELLANEOUS	16	0	0	0	0	16	0	0
1010000	ELEC PLANT IN SERV 3034900	WYP	MISC - MISCELLANEOUS	0	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3035320	CAGE	HYDRO PLANT INTANGIBLES	753	0	0	0	173	509	71	0
1010000	ELEC PLANT IN SERV 3035320	CAGW	HYDRO PLANT INTANGIBLES	429	18	313	98	0	0	0	0
1010000	ELEC PLANT IN SERV 3035322	CN	ACD#Call Center Automated Call Distribut	4,132	103	1,305	295	319	1,941	170	0
1010000	ELEC PLANT IN SERV 3035330	SO	OATI-OASIS INTERFACE	1,236	24	294	84	184	572	78	0
1010000	ELEC PLANT IN SERV 3100000	CAGE	LAND & LAND RIGHTS	1,306	0	0	0	300	883	123	1
1010000	ELEC PLANT IN SERV 3101000	CAGE	LAND OWNED IN FEE	10,007	0	0	0	2,297	6,762	943	5
1010000	ELEC PLANT IN SERV 3101000	CAGW	LAND OWNED IN FEE	1,789	77	1,305	407	0	0	0	0
1010000	ELEC PLANT IN SERV 3101000	JBG	LAND OWNED IN FEE	745	32	541	169	1	2	0	0
1010000	ELEC PLANT IN SERV 3102000	CAGE	LAND RIGHTS	42,876	0	0	0	9,842	28,970	4,041	23
1010000	ELEC PLANT IN SERV 3102000	JBG	LAND RIGHTS	281	12	204	64	0	1	0	0
1010000	ELEC PLANT IN SERV 3103000	CAGE	WATER RIGHTS	36,296	0	0	0	8,331	24,524	3,421	20
1010000	ELEC PLANT IN SERV 3103000	JBG	WATER RIGHTS	171	7	125	39	0	0	0	0
1010000	ELEC PLANT IN SERV 3108000	CAGE	FEE LAND - LEASED	37	0	0	0	8	25	3	0
1010000	ELEC PLANT IN SERV 3110000	CAGE	STRUCTURES AND IMPROVEMENTS	809,569	0	0	0	185,826	546,999	76,302	442
1010000	ELEC PLANT IN SERV 3110000	CAGW	STRUCTURES AND IMPROVEMENTS	61,466	2,647	44,840	13,979	0	0	0	0
1010000	ELEC PLANT IN SERV 3110000	JBG	STRUCTURES AND IMPROVEMENTS	145,206	6,232	105,559	32,907	117	343	48	0
1010000	ELEC PLANT IN SERV 3120000	CAGE	BOILER PLANT EQUIPMENT	3,456,376	0	0	0	793,365	2,335,361	325,762	1,888
1010000	ELEC PLANT IN SERV 3120000	CAGW	BOILER PLANT EQUIPMENT	118,208	5,091	86,234	26,883	0	0	0	0
1010000	ELEC PLANT IN SERV 3120000	JBG	BOILER PLANT EQUIPMENT	850,007	36,483	617,918	192,631	683	2,010	280	2
1010000	ELEC PLANT IN SERV 3140000	CAGE	TURBOGENERATOR UNITS	731,439	0	0	0	167,892	494,210	68,938	400
1010000	ELEC PLANT IN SERV 3140000	CAGW	TURBOGENERATOR UNITS	37,967	1,635	27,698	8,635	0	0	0	0
1010000	ELEC PLANT IN SERV 3140000	JBG	TURBOGENERATOR UNITS	203,421	8,731	147,878	46,100	163	481	67	0
1010000	ELEC PLANT IN SERV 3150000	CAGE	ACCESSORY ELECTRIC EQUIPMENT	417,317	0	0	0	95,789	281,967	39,332	228
1010000	ELEC PLANT IN SERV 3150000	CAGW	ACCESSORY ELECTRIC EQUIPMENT	9,160	395	6,682	2,083	0	0	0	0
1010000	ELEC PLANT IN SERV 3150000	JBG	ACCESSORY ELECTRIC EQUIPMENT	60,864	2,612	44,245	13,793	49	144	20	0
1010000	ELEC PLANT IN SERV 3157000	CAGE	ACCESSORY ELECTRIC EQUIP-SUPV & ALARM	13	0	0	0	3	9	1	0
1010000	ELEC PLANT IN SERV 3157000	JBG	ACCESSORY ELECTRIC EQUIP-SUPV & ALARM	50	2	36	11	0	0	0	0



Electric Plant in Service with Unclassified Plant
 Average of Monthly Averages Ending - December 2016
 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 3160000	MISCELLANEOUS POWER PLANT EQUIPMENT	CAGE	26,510	0	0	6,085	17,912	2,499	14	0
1010000	ELEC PLANT IN SERV 3160000	MISCELLANEOUS POWER PLANT EQUIPMENT	CAGW	375	16	273	85	0	0	0	0
1010000	ELEC PLANT IN SERV 3160000	MISCELLANEOUS POWER PLANT EQUIPMENT	JBG	4,198	180	3,052	951	3	10	1	0
1010000	ELEC PLANT IN SERV 3300000	LAND AND LAND RIGHTS	CAGE	129	0	0	0	30	87	12	0
1010000	ELEC PLANT IN SERV 3301000	LAND OWNED IN FEE	CAGE	5,548	0	0	0	1,274	3,749	523	3
1010000	ELEC PLANT IN SERV 3301000	LAND OWNED IN FEE	CAGW	16,754	722	12,222	3,810	0	0	0	0
1010000	ELEC PLANT IN SERV 3302000	LAND RIGHTS	CAGE	190	0	0	0	44	128	18	0
1010000	ELEC PLANT IN SERV 3302000	LAND RIGHTS	CAGW	8,035	346	5,862	1,827	0	0	0	0
1010000	ELEC PLANT IN SERV 3303000	WATER RIGHTS	CAGE	140	0	0	0	32	94	13	0
1010000	ELEC PLANT IN SERV 3304000	FLOOD RIGHTS	CAGE	91	0	0	0	21	61	9	0
1010000	ELEC PLANT IN SERV 3304000	FLOOD RIGHTS	CAGW	257	11	187	58	0	0	0	0
1010000	ELEC PLANT IN SERV 3305000	LAND RIGHTS - FISH/WILDLIFE	CAGW	310	13	226	70	0	0	0	0
1010000	ELEC PLANT IN SERV 3310000	STRUCTURES AND IMPROVE	CAGE	7,115	0	0	0	1,633	4,807	671	4
1010000	ELEC PLANT IN SERV 3310000	STRUCTURES AND IMPROVE	CAGW	492	21	359	112	0	0	0	0
1010000	ELEC PLANT IN SERV 3311000	STRUCTURES AND IMPROVE-PRODUCTION	CAGE	5,685	0	0	0	1,305	3,941	536	3
1010000	ELEC PLANT IN SERV 3311000	STRUCTURES AND IMPROVE-PRODUCTION	CAGW	59,669	2,570	43,529	13,570	0	0	0	0
1010000	ELEC PLANT IN SERV 3312000	STRUCTURES AND IMPROVE-FISH/WILDLIFE	CAGE	364	0	0	0	83	246	34	0
1010000	ELEC PLANT IN SERV 3312000	STRUCTURES AND IMPROVE-FISH/WILDLIFE	CAGW	153,516	6,612	111,991	34,912	0	0	0	0
1010000	ELEC PLANT IN SERV 3313000	STRUCTURES AND IMPROVE-RECREATION	CAGE	2,282	0	0	0	524	1,542	215	1
1010000	ELEC PLANT IN SERV 3313000	STRUCTURES AND IMPROVE-RECREATION	CAGW	18,990	818	13,854	4,319	0	0	0	0
1010000	ELEC PLANT IN SERV 3316000	STRUCTURES - LEASE IMPROVEMENTS	CAGW	14,371	619	10,484	3,268	0	0	0	0
1010000	ELEC PLANT IN SERV 3320000	"RESERVOIRS, DAMS & WATERWAYS"	CAGE	26,150	0	0	0	6,002	17,669	2,465	14
1010000	ELEC PLANT IN SERV 3320000	"RESERVOIRS, DAMS & WATERWAYS"	CAGW	3,801	164	2,773	864	0	0	0	0
1010000	ELEC PLANT IN SERV 3321000	"RESERVOIRS, DAMS, & WTRWYS-PRODUCTION"	CAGE	68,902	0	0	0	15,815	46,555	6,494	38
1010000	ELEC PLANT IN SERV 3321000	"RESERVOIRS, DAMS, & WTRWYS-PRODUCTION"	CAGW	367,734	15,839	268,266	83,630	0	0	0	0
1010000	ELEC PLANT IN SERV 3322000	"RESERVOIRS, DAMS, & WTRWYS-FISH/WILDLIF	CAGE	498	0	0	0	114	337	47	0
1010000	ELEC PLANT IN SERV 3322000	"RESERVOIRS, DAMS, & WTRWYS-FISH/WILDLIF	CAGW	23,402	1,008	17,072	5,322	0	0	0	0
1010000	ELEC PLANT IN SERV 3323000	"RESERVOIRS, DAMS, & WTRWYS-RECREATION"	CAGE	66	0	0	0	15	45	6	0
1010000	ELEC PLANT IN SERV 3323000	"RESERVOIRS, DAMS, & WTRWYS-RECREATION"	CAGW	214	9	156	49	0	0	0	0
1010000	ELEC PLANT IN SERV 3330000	"WATER WHEELS, TURB & GENERATORS"	CAGE	40,923	0	0	0	9,393	27,650	3,857	22
1010000	ELEC PLANT IN SERV 3330000	"WATER WHEELS, TURB & GENERATORS"	CAGW	87,673	3,776	63,959	19,939	0	0	0	0
1010000	ELEC PLANT IN SERV 3340000	ACCESSORY ELECTRIC EQUIPMENT	CAGE	12,639	0	0	0	2,901	8,540	1,191	7
1010000	ELEC PLANT IN SERV 3340000	ACCESSORY ELECTRIC EQUIPMENT	CAGW	64,185	2,765	46,823	14,597	0	0	0	0
1010000	ELEC PLANT IN SERV 3347000	ACCESSORY ELECT EQUIP - SUPV & ALARM	CAGE	64	0	0	0	15	43	6	0
1010000	ELEC PLANT IN SERV 3347000	ACCESSORY ELECT EQUIP - SUPV & ALARM	CAGW	2,905	125	2,120	661	0	0	0	0
1010000	ELEC PLANT IN SERV 3350000	MISC POWER PLANT EQUIP	CAGE	176	0	0	0	40	119	17	0
1010000	ELEC PLANT IN SERV 3351000	MISC POWER PLANT EQUIP - PRODUCTION	CAGW	2,187	94	1,596	497	0	0	0	0
1010000	ELEC PLANT IN SERV 3353000	MISC POWER PLANT EQUIP - RECREATION	CAGW	3	0	2	1	0	0	0	0
1010000	ELEC PLANT IN SERV 3360000	"ROADS, RAILROADS & BRIDGES"	CAGE	2,064	0	0	0	474	1,395	195	1
1010000	ELEC PLANT IN SERV 3360000	"ROADS, RAILROADS & BRIDGES"	CAGW	20,499	883	14,954	4,662	0	0	0	0
1010000	ELEC PLANT IN SERV 3401000	LAND OWNED IN FEE	CAGE	9,379	0	0	0	2,153	6,337	884	5
1010000	ELEC PLANT IN SERV 3401000	LAND OWNED IN FEE	CAGW	2,816	121	2,054	640	0	0	0	0
1010000	ELEC PLANT IN SERV 3401000	LAND OWNED IN FEE	OR	75	0	75	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3403000	WATER RIGHTS - OTHER PRODUCTION	CAGE	30,953	0	0	0	7,105	20,914	2,917	17
1010000	ELEC PLANT IN SERV 3403000	WATER RIGHTS - OTHER PRODUCTION	CAGW	952	41	694	216	0	0	0	0
1010000	ELEC PLANT IN SERV 3410000	STRUCTURES & IMPROVEMENTS	CAGE	169,747	0	0	0	38,963	114,692	15,999	93
1010000	ELEC PLANT IN SERV 3410000	STRUCTURES & IMPROVEMENTS	CAGW	57,655	2,483	42,060	13,112	0	0	0	0
1010000	ELEC PLANT IN SERV 3420000	"FUEL HOLDERS, PRODUCERS, ACCES"	CAGE	14,284	0	0	0	3,279	9,651	1,346	8
1010000	ELEC PLANT IN SERV 3420000	"FUEL HOLDERS, PRODUCERS, ACCES"	CAGW	1,623	70	1,184	369	0	0	0	0
1010000	ELEC PLANT IN SERV 3430000	PRIME MOVERS	CAGE	1,948,190	0	0	0	447,181	1,316,329	183,616	1,064



Electric Plant in Service with Unclassified Plant
 Average of Monthly Averages Ending - December 2016
 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 3430000	PRIME MOVERS	CAGW	976,520	42,060	712,381	222,079	0	0	0	0
1010000	ELEC PLANT IN SERV 3440000	GENERATORS	CAGE	339,525	0	0	0	77,933	229,406	32,000	185
1010000	ELEC PLANT IN SERV 3440000	GENERATORS	CAGW	133,236	5,739	97,197	30,300	0	0	0	0
1010000	ELEC PLANT IN SERV 3450000	ACCESSORY ELECTRIC EQUIPMENT	CAGE	237,873	0	0	0	54,600	160,723	22,419	130
1010000	ELEC PLANT IN SERV 3450000	ACCESSORY ELECTRIC EQUIPMENT	CAGW	87,925	3,787	64,142	19,996	0	0	0	0
1010000	ELEC PLANT IN SERV 3460000	MISCELLANEOUS PWR PLANT EQUIP	CAGE	11,856	0	0	0	2,721	8,011	1,117	6
1010000	ELEC PLANT IN SERV 3460000	MISCELLANEOUS PWR PLANT EQUIP	CAGW	4,028	173	2,938	916	0	0	0	0
1010000	ELEC PLANT IN SERV 3500000	LAND AND LAND RIGHTS	CAGE	841	0	0	0	193	568	79	0
1010000	ELEC PLANT IN SERV 3501000	LAND OWNED IN FEE	CAGE	48,018	0	0	0	11,022	32,444	4,526	26
1010000	ELEC PLANT IN SERV 3501000	LAND OWNED IN FEE	CAGW	7,030	303	5,128	1,599	0	0	0	0
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	166,621	0	0	0	38,246	112,581	15,704	91
1010000	ELEC PLANT IN SERV 3502000	LAND RIGHTS	CAGW	27,453	1,182	20,028	6,243	0	0	0	0
1010000	ELEC PLANT IN SERV 3502000	LAND RIGHTS	JBG	2,309	99	1,679	523	2	5	1	0
1010000	ELEC PLANT IN SERV 3502000	LAND RIGHTS	SG	96	2	25	8	14	41	6	0
1010000	ELEC PLANT IN SERV 3520000	STRUCTURES & IMPROVEMENTS	CAGE	186,028	0	0	0	42,700	125,693	17,533	102
1010000	ELEC PLANT IN SERV 3520000	STRUCTURES & IMPROVEMENTS	CAGW	51,030	2,198	37,227	11,605	0	0	0	0
1010000	ELEC PLANT IN SERV 3520000	STRUCTURES & IMPROVEMENTS	JBG	1,455	62	1,058	330	1	3	0	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	1,338,006	0	0	0	307,121	904,047	126,107	731
1010000	ELEC PLANT IN SERV 3530000	STATION EQUIPMENT	CAGW	450,196	19,391	328,423	102,383	0	0	0	0
1010000	ELEC PLANT IN SERV 3530000	STATION EQUIPMENT	JBG	22,204	953	16,142	5,032	18	53	7	0
1010000	ELEC PLANT IN SERV 3534000	STATION EQUIPMENT, STEP-UP TRANSFORMERS	CAGE	98,619	0	0	0	22,637	66,634	9,295	54
1010000	ELEC PLANT IN SERV 3534000	STATION EQUIPMENT, STEP-UP TRANSFORMERS	CAGW	45,726	1,969	33,358	10,399	0	0	0	0
1010000	ELEC PLANT IN SERV 3534000	STATION EQUIPMENT, STEP-UP TRANSFORMERS	JBG	13,841	594	10,062	3,137	11	33	5	0
1010000	ELEC PLANT IN SERV 3537000	STATION EQUIPMENT-SUPERVISORY & ALARM	CAGE	13,837	0	0	0	3,176	9,349	1,304	8
1010000	ELEC PLANT IN SERV 3537000	STATION EQUIPMENT-SUPERVISORY & ALARM	CAGW	6,292	271	4,590	1,431	0	0	0	0
1010000	ELEC PLANT IN SERV 3537000	STATION EQUIPMENT-SUPERVISORY & ALARM	JBG	180	8	131	41	0	0	0	0
1010000	ELEC PLANT IN SERV 3537000	STATION EQUIPMENT-SUPERVISORY & ALARM	SG	952	15	250	78	143	409	56	0
1010000	ELEC PLANT IN SERV 3540000	TOWERS AND FIXTURES	CAGE	1,084,377	0	0	0	248,904	732,678	102,202	592
1010000	ELEC PLANT IN SERV 3540000	TOWERS AND FIXTURES	CAGW	186,441	8,030	136,011	42,400	0	0	0	0
1010000	ELEC PLANT IN SERV 3540000	TOWERS AND FIXTURES	JBG	29,032	1,246	21,105	6,579	23	69	10	0
1010000	ELEC PLANT IN SERV 3540000	TOWERS AND FIXTURES	SG	124	2	32	10	19	53	7	0
1010000	ELEC PLANT IN SERV 3550000	POLES AND FIXTURES	CAGE	640,898	0	0	0	147,109	433,034	60,404	350
1010000	ELEC PLANT IN SERV 3550000	POLES AND FIXTURES	CAGW	261,406	11,259	190,698	59,449	0	0	0	0
1010000	ELEC PLANT IN SERV 3550000	POLES AND FIXTURES	JBG	964	41	701	219	1	2	0	0
1010000	ELEC PLANT IN SERV 3550000	POLES AND FIXTURES	SG	664	10	174	55	100	285	39	0
1010000	ELEC PLANT IN SERV 3560000	OVERHEAD CONDUCTORS & DEVICES	CAGE	876,248	0	0	0	201,131	592,052	82,586	479
1010000	ELEC PLANT IN SERV 3560000	OVERHEAD CONDUCTORS & DEVICES	CAGW	309,993	13,352	226,143	70,498	0	0	0	0
1010000	ELEC PLANT IN SERV 3560000	OVERHEAD CONDUCTORS & DEVICES	JBG	19,181	823	13,944	4,347	15	45	6	0
1010000	ELEC PLANT IN SERV 3560000	OVERHEAD CONDUCTORS & DEVICES	SG	1,506	24	395	124	227	647	89	1
1010000	ELEC PLANT IN SERV 3570000	UNDERGROUND CONDUIT	CAGE	3,346	0	0	0	768	2,261	315	2
1010000	ELEC PLANT IN SERV 3570000	UNDERGROUND CONDUIT	CAGW	173	7	126	39	0	0	0	0
1010000	ELEC PLANT IN SERV 3580000	UNDERGROUND CONDUCTORS & DEVICES	CAGE	7,729	0	0	0	1,774	5,222	728	4
1010000	ELEC PLANT IN SERV 3580000	UNDERGROUND CONDUCTORS & DEVICES	CAGW	307	13	224	70	0	0	0	0
1010000	ELEC PLANT IN SERV 3590000	ROADS AND TRAILS	CAGE	4,861	0	0	0	1,116	3,285	458	3
1010000	ELEC PLANT IN SERV 3590000	ROADS AND TRAILS	CAGW	7,055	304	5,147	1,604	0	0	0	0
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	0	0	0	0	0	1	0



Electric Plant in Service with Unclassified Plant
 Average of Monthly Averages Ending - December 2016
 Allocation Method - Factor West Control Area
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1010000	ELEC PLANT IN SERV 3600000	LAND AND LAND RIGHTS	OR	8	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3600000	LAND AND LAND RIGHTS	UT	168	0	0	0	0	168	0	0
1010000	ELEC PLANT IN SERV 3600000	LAND AND LAND RIGHTS	WYP	4	0	0	0	4	0	0	0
1010000	ELEC PLANT IN SERV 3600000	LAND AND LAND RIGHTS	WYU	2	0	0	0	2	0	0	0
1010000	ELEC PLANT IN SERV 3601000	LAND OWNED IN FEE	CA	729	729	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3601000	LAND OWNED IN FEE	IDU	297	0	0	0	0	0	297	0
1010000	ELEC PLANT IN SERV 3601000	LAND OWNED IN FEE	OR	9,108	0	9,108	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3601000	LAND OWNED IN FEE	UT	25,843	0	0	0	0	25,843	0	0
1010000	ELEC PLANT IN SERV 3601000	LAND OWNED IN FEE	WA	1,401	0	0	1,401	0	0	0	0
1010000	ELEC PLANT IN SERV 3601000	LAND OWNED IN FEE	WYP	675	0	0	0	675	0	0	0
1010000	ELEC PLANT IN SERV 3601000	LAND OWNED IN FEE	WYU	48	0	0	0	48	0	0	0
1010000	ELEC PLANT IN SERV 3602000	LAND RIGHTS	CA	1,087	1,087	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3602000	LAND RIGHTS	IDU	1,249	0	0	0	0	0	1,249	0
1010000	ELEC PLANT IN SERV 3602000	LAND RIGHTS	OR	4,711	0	4,711	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3602000	LAND RIGHTS	UT	10,490	0	0	0	0	10,490	0	0
1010000	ELEC PLANT IN SERV 3602000	LAND RIGHTS	WA	413	0	0	413	0	0	0	0
1010000	ELEC PLANT IN SERV 3602000	LAND RIGHTS	WYP	1,969	0	0	0	1,969	0	0	0
1010000	ELEC PLANT IN SERV 3602000	LAND RIGHTS	WYU	3,617	0	0	0	3,617	0	0	0
1010000	ELEC PLANT IN SERV 3610000	STRUCTURES & IMPROVEMENTS	CA	5,118	5,118	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3610000	STRUCTURES & IMPROVEMENTS	IDU	2,325	0	0	0	0	0	2,325	0
1010000	ELEC PLANT IN SERV 3610000	STRUCTURES & IMPROVEMENTS	OR	29,142	0	29,142	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3610000	STRUCTURES & IMPROVEMENTS	UT	54,416	0	0	0	0	54,416	0	0
1010000	ELEC PLANT IN SERV 3610000	STRUCTURES & IMPROVEMENTS	WA	4,167	0	0	4,167	0	0	0	0
1010000	ELEC PLANT IN SERV 3610000	STRUCTURES & IMPROVEMENTS	WYP	12,118	0	0	0	12,118	0	0	0
1010000	ELEC PLANT IN SERV 3610000	STRUCTURES & IMPROVEMENTS	WYU	4,050	0	0	0	4,050	0	0	0
1010000	ELEC PLANT IN SERV 3620000	STATION EQUIPMENT	CA	28,288	28,288	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3620000	STATION EQUIPMENT	IDU	30,328	0	0	0	0	0	30,328	0
1010000	ELEC PLANT IN SERV 3620000	STATION EQUIPMENT	OR	234,304	0	234,304	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3620000	STATION EQUIPMENT	UT	461,286	0	0	0	0	461,286	0	0
1010000	ELEC PLANT IN SERV 3620000	STATION EQUIPMENT	WA	60,909	0	0	60,909	0	0	0	0
1010000	ELEC PLANT IN SERV 3620000	STATION EQUIPMENT	WYP	114,289	0	0	0	114,289	0	0	0
1010000	ELEC PLANT IN SERV 3620000	STATION EQUIPMENT	WYU	15,018	0	0	0	15,018	0	0	0
1010000	ELEC PLANT IN SERV 3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	CA	283	283	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	IDU	447	0	0	0	0	0	447	0
1010000	ELEC PLANT IN SERV 3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	OR	3,772	0	3,772	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	UT	6,743	0	0	0	0	6,743	0	0
1010000	ELEC PLANT IN SERV 3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WA	1,039	0	0	1,039	0	0	0	0
1010000	ELEC PLANT IN SERV 3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WYP	1,995	0	0	0	1,995	0	0	0
1010000	ELEC PLANT IN SERV 3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WYU	221	0	0	0	221	0	0	0
1010000	ELEC PLANT IN SERV 3640000	"POLES, TOWERS AND FIXTURES"	CA	64,075	64,075	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3640000	"POLES, TOWERS AND FIXTURES"	IDU	83,842	0	0	0	0	0	83,842	0
1010000	ELEC PLANT IN SERV 3640000	"POLES, TOWERS AND FIXTURES"	OR	366,281	0	366,281	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3640000	"POLES, TOWERS AND FIXTURES"	UT	365,608	0	0	0	0	365,608	0	0
1010000	ELEC PLANT IN SERV 3640000	"POLES, TOWERS AND FIXTURES"	WA	101,971	0	0	101,971	0	0	0	0
1010000	ELEC PLANT IN SERV 3640000	"POLES, TOWERS AND FIXTURES"	WYP	122,367	0	0	0	122,367	0	0	0
1010000	ELEC PLANT IN SERV 3640000	"POLES, TOWERS AND FIXTURES"	WYU	26,595	0	0	0	26,595	0	0	0
1010000	ELEC PLANT IN SERV 3650000	OVERHEAD CONDUCTORS & DEVICES	CA	35,309	35,309	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3650000	OVERHEAD CONDUCTORS & DEVICES	IDU	36,894	0	0	0	0	0	36,894	0
1010000	ELEC PLANT IN SERV 3650000	OVERHEAD CONDUCTORS & DEVICES	OR	254,882	0	254,882	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3650000	OVERHEAD CONDUCTORS & DEVICES	UT	227,865	0	0	0	0	227,865	0	0



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1010000	ELEC PLANT IN SERV 3650000	WA	67,193	0	0	67,193	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3650000	WYP	94,121	0	0	0	94,121	0	0	0	0
1010000	ELEC PLANT IN SERV 3650000	WYU	13,725	0	0	0	13,725	0	0	0	0
1010000	ELEC PLANT IN SERV 3660000	CA	17,377	17,377	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3660000	IDU	9,352	0	0	0	0	0	9,352	0	0
1010000	ELEC PLANT IN SERV 3660000	OR	91,873	0	91,873	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3660000	UT	190,990	0	0	0	0	190,990	0	0	0
1010000	ELEC PLANT IN SERV 3660000	WA	17,619	0	0	17,619	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3660000	WYP	21,023	0	0	0	21,023	0	0	0	0
1010000	ELEC PLANT IN SERV 3660000	WYU	4,655	0	0	0	4,655	0	0	0	0
1010000	ELEC PLANT IN SERV 3670000	CA	19,280	19,280	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3670000	IDU	26,881	0	0	0	0	0	26,881	0	0
1010000	ELEC PLANT IN SERV 3670000	OR	175,053	0	175,053	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3670000	UT	520,122	0	0	0	0	520,122	0	0	0
1010000	ELEC PLANT IN SERV 3670000	WA	25,876	0	0	25,876	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3670000	WYP	41,936	0	0	0	41,936	0	0	0	0
1010000	ELEC PLANT IN SERV 3670000	WYU	17,876	0	0	0	17,876	0	0	0	0
1010000	ELEC PLANT IN SERV 3680000	CA	52,200	52,200	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3680000	IDU	78,709	0	0	0	0	0	78,709	0	0
1010000	ELEC PLANT IN SERV 3680000	OR	429,580	0	429,580	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3680000	UT	500,220	0	0	0	0	500,220	0	0	0
1010000	ELEC PLANT IN SERV 3680000	WA	108,689	0	0	108,689	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3680000	WYP	101,569	0	0	0	101,569	0	0	0	0
1010000	ELEC PLANT IN SERV 3680000	WYU	14,927	0	0	0	14,927	0	0	0	0
1010000	ELEC PLANT IN SERV 3691000	CA	9,566	9,566	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3691000	IDU	8,078	0	0	0	0	0	8,078	0	0
1010000	ELEC PLANT IN SERV 3691000	OR	87,098	0	87,098	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3691000	UT	81,769	0	0	0	0	81,769	0	0	0
1010000	ELEC PLANT IN SERV 3691000	WA	21,753	0	0	21,753	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3691000	WYP	16,084	0	0	0	16,084	0	0	0	0
1010000	ELEC PLANT IN SERV 3691000	WYU	2,726	0	0	0	2,726	0	0	0	0
1010000	ELEC PLANT IN SERV 3692000	CA	15,740	15,740	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3692000	IDU	29,738	0	0	0	0	0	29,738	0	0
1010000	ELEC PLANT IN SERV 3692000	OR	175,319	0	175,319	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3692000	UT	197,875	0	0	0	0	197,875	0	0	0
1010000	ELEC PLANT IN SERV 3692000	WA	38,000	0	0	38,000	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3692000	WYP	31,741	0	0	0	31,741	0	0	0	0
1010000	ELEC PLANT IN SERV 3692000	WYU	10,350	0	0	0	10,350	0	0	0	0
1010000	ELEC PLANT IN SERV 3700000	CA	4,154	4,154	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3700000	IDU	14,604	0	0	0	0	0	14,604	0	0
1010000	ELEC PLANT IN SERV 3700000	OR	62,515	0	62,515	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3700000	UT	80,607	0	0	0	0	80,607	0	0	0
1010000	ELEC PLANT IN SERV 3700000	WA	12,104	0	0	12,104	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3700000	WYP	12,788	0	0	0	12,788	0	0	0	0
1010000	ELEC PLANT IN SERV 3700000	WYU	2,282	0	0	0	2,282	0	0	0	0
1010000	ELEC PLANT IN SERV 3710000	CA	273	273	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3710000	IDU	169	0	0	0	0	0	169	0	0
1010000	ELEC PLANT IN SERV 3710000	OR	2,608	0	2,608	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3710000	UT	4,317	0	0	0	0	4,317	0	0	0
1010000	ELEC PLANT IN SERV 3710000	WA	509	0	0	509	0	0	0	0	0



Electric Plant in Service with Unclassified Plant
 Average of Monthly Averages Ending - December 2016
 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 3710000	INSTALL ON CUSTOMERS PREMISES	WYP	814	0	0	0	814	0	0	0
1010000	ELEC PLANT IN SERV 3710000	INSTALL ON CUSTOMERS PREMISES	WYU	155	0	0	0	155	0	0	0
1010000	ELEC PLANT IN SERV 3730000	STREET LIGHTING & SIGNAL SYSTEMS	CA	713	713	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3730000	STREET LIGHTING & SIGNAL SYSTEMS	IDU	692	0	0	0	0	692	0	0
1010000	ELEC PLANT IN SERV 3730000	STREET LIGHTING & SIGNAL SYSTEMS	OR	23,284	0	23,284	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3730000	STREET LIGHTING & SIGNAL SYSTEMS	UT	21,808	0	0	0	21,808	0	0	0
1010000	ELEC PLANT IN SERV 3730000	STREET LIGHTING & SIGNAL SYSTEMS	WA	4,374	0	0	4,374	0	0	0	0
1010000	ELEC PLANT IN SERV 3730000	STREET LIGHTING & SIGNAL SYSTEMS	WYP	8,354	0	0	0	8,354	0	0	0
1010000	ELEC PLANT IN SERV 3730000	STREET LIGHTING & SIGNAL SYSTEMS	WYU	2,245	0	0	0	2,245	0	0	0
1010000	ELEC PLANT IN SERV 3890000	LAND AND LAND RIGHTS	IDU	93	0	0	0	0	93	0	0
1010000	ELEC PLANT IN SERV 3890000	LAND AND LAND RIGHTS	OR	228	0	228	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3890000	LAND AND LAND RIGHTS	UT	1,436	0	0	0	1,436	0	0	0
1010000	ELEC PLANT IN SERV 3890000	LAND AND LAND RIGHTS	WYU	434	0	0	0	434	0	0	0
1010000	ELEC PLANT IN SERV 3891000	LAND OWNED IN FEE	CA	636	636	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3891000	LAND OWNED IN FEE	CAGE	0	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3891000	LAND OWNED IN FEE	CN	1,129	28	356	80	87	530	46	0
1010000	ELEC PLANT IN SERV 3891000	LAND OWNED IN FEE	IDU	100	0	0	0	0	100	0	0
1010000	ELEC PLANT IN SERV 3891000	LAND OWNED IN FEE	OR	4,376	0	4,376	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3891000	LAND OWNED IN FEE	SO	7,516	148	1,787	512	1,118	3,476	472	2
1010000	ELEC PLANT IN SERV 3891000	LAND OWNED IN FEE	UT	2,779	0	0	0	2,779	0	0	0
1010000	ELEC PLANT IN SERV 3891000	LAND OWNED IN FEE	WA	1,099	0	0	1,099	0	0	0	0
1010000	ELEC PLANT IN SERV 3891000	LAND OWNED IN FEE	WYP	1,400	0	0	0	1,400	0	0	0
1010000	ELEC PLANT IN SERV 3891000	LAND OWNED IN FEE	WYU	221	0	0	0	221	0	0	0
1010000	ELEC PLANT IN SERV 3892000	LAND RIGHTS	CAGE	1	0	0	0	0	1	0	0
1010000	ELEC PLANT IN SERV 3892000	LAND RIGHTS	IDU	5	0	0	0	0	5	0	0
1010000	ELEC PLANT IN SERV 3892000	LAND RIGHTS	UT	84	0	0	0	84	0	0	0
1010000	ELEC PLANT IN SERV 3892000	LAND RIGHTS	WYP	52	0	0	0	52	0	0	0
1010000	ELEC PLANT IN SERV 3892000	LAND RIGHTS	WYU	22	0	0	0	22	0	0	0
1010000	ELEC PLANT IN SERV 3900000	STRUCTURES AND IMPROVEMENTS	CA	2,877	2,877	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3900000	STRUCTURES AND IMPROVEMENTS	CAEE	1,009	0	0	0	255	655	98	1
1010000	ELEC PLANT IN SERV 3900000	STRUCTURES AND IMPROVEMENTS	CAGE	4,222	0	0	0	969	2,853	398	2
1010000	ELEC PLANT IN SERV 3900000	STRUCTURES AND IMPROVEMENTS	CAGW	3,260	140	2,378	741	0	0	0	0
1010000	ELEC PLANT IN SERV 3900000	STRUCTURES AND IMPROVEMENTS	CN	8,059	200	2,545	575	621	3,786	332	0
1010000	ELEC PLANT IN SERV 3900000	STRUCTURES AND IMPROVEMENTS	IDU	10,729	0	0	0	0	10,729	0	0
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	30,692	0	30,692	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3900000	STRUCTURES AND IMPROVEMENTS	SO	88,686	1,750	21,087	6,045	13,188	41,018	5,573	25
1010000	ELEC PLANT IN SERV 3900000	STRUCTURES AND IMPROVEMENTS	UT	43,192	0	0	0	0	43,192	0	0
1010000	ELEC PLANT IN SERV 3900000	STRUCTURES AND IMPROVEMENTS	WA	11,374	0	0	11,374	0	0	0	0
1010000	ELEC PLANT IN SERV 3900000	STRUCTURES AND IMPROVEMENTS	WYP	6,574	0	0	0	6,574	0	0	0
1010000	ELEC PLANT IN SERV 3900000	STRUCTURES AND IMPROVEMENTS	WYU	3,606	0	0	0	3,606	0	0	0
1010000	ELEC PLANT IN SERV 3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	CA	845	845	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	IDU	334	0	0	0	0	334	0	0
1010000	ELEC PLANT IN SERV 3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	OR	6,518	0	6,518	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	SO	8,856	175	2,106	604	1,317	4,096	557	2
1010000	ELEC PLANT IN SERV 3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	UT	19	0	0	0	0	19	0	0
1010000	ELEC PLANT IN SERV 3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	WA	2,362	0	0	2,362	0	0	0	0
1010000	ELEC PLANT IN SERV 3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	WYP	4,878	0	0	0	4,878	0	0	0
1010000	ELEC PLANT IN SERV 3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	WYU	35	0	0	0	35	0	0	0
1010000	ELEC PLANT IN SERV 3910000	OFFICE FURNITURE	CA	110	110	0	0	0	0	0	0



Electric Plant in Service with Unclassified Plant
 Average of Monthly Averages Ending - December 2016
 Allocation Method - Factor West Control Area
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Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other	
1010000	ELEC PLANT IN SERV	3910000	OFFICE FURNITURE	CAFE	5	0	0	0	1	3	0	0
1010000	ELEC PLANT IN SERV	3910000	OFFICE FURNITURE	CAGE	1,432	0	0	329	967	135	1	0
1010000	ELEC PLANT IN SERV	3910000	OFFICE FURNITURE	CAGW	139	6	101	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3910000	OFFICE FURNITURE	CN	2,594	64	819	185	200	1,219	107	0
1010000	ELEC PLANT IN SERV	3910000	OFFICE FURNITURE	IDU	60	0	0	0	0	60	0	0
1010000	ELEC PLANT IN SERV	3910000	OFFICE FURNITURE	JBG	159	7	116	36	0	0	0	0
1010000	ELEC PLANT IN SERV	3910000	OFFICE FURNITURE	OR	1,553	0	1,553	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3910000	OFFICE FURNITURE	SO	20,094	397	4,778	1,370	2,988	9,294	1,263	6
1010000	ELEC PLANT IN SERV	3910000	OFFICE FURNITURE	UT	486	0	0	0	486	0	0	0
1010000	ELEC PLANT IN SERV	3910000	OFFICE FURNITURE	WA	78	0	0	78	0	0	0	0
1010000	ELEC PLANT IN SERV	3910000	OFFICE FURNITURE	WYP	507	0	0	0	507	0	0	0
1010000	ELEC PLANT IN SERV	3910000	OFFICE FURNITURE	WYU	24	0	0	0	24	0	0	0
1010000	ELEC PLANT IN SERV	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CA	153	153	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CAEE	101	0	0	0	25	66	10	0
1010000	ELEC PLANT IN SERV	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CAGE	1,142	0	0	0	262	772	108	1
1010000	ELEC PLANT IN SERV	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CAGW	307	13	224	70	0	0	0	0
1010000	ELEC PLANT IN SERV	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CN	4,153	103	1,312	296	320	1,951	171	0
1010000	ELEC PLANT IN SERV	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	IDU	540	0	0	0	0	540	0	0
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	190	8	138	43	0	0	0	0
1010000	ELEC PLANT IN SERV	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	OR	1,685	0	1,685	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	SO	37,728	744	8,971	2,572	5,610	17,449	2,371	11
1010000	ELEC PLANT IN SERV	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	UT	1,768	0	0	0	1,768	0	0	0
1010000	ELEC PLANT IN SERV	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WA	441	0	0	441	0	0	0	0
1010000	ELEC PLANT IN SERV	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WYP	2,068	0	0	0	2,068	0	0	0
1010000	ELEC PLANT IN SERV	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WYU	99	0	0	0	99	0	0	0
1010000	ELEC PLANT IN SERV	3913000	OFFICE EQUIPMENT	CAGE	117	0	0	0	27	79	11	0
1010000	ELEC PLANT IN SERV	3913000	OFFICE EQUIPMENT	CAGW	49	2	36	11	0	0	0	0
1010000	ELEC PLANT IN SERV	3913000	OFFICE EQUIPMENT	CN	6	0	2	0	0	3	0	0
1010000	ELEC PLANT IN SERV	3913000	OFFICE EQUIPMENT	IDU	1	0	0	0	0	1	0	0
1010000	ELEC PLANT IN SERV	3913000	OFFICE EQUIPMENT	OR	23	0	23	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3913000	OFFICE EQUIPMENT	SO	311	6	74	21	46	144	20	0
1010000	ELEC PLANT IN SERV	3913000	OFFICE EQUIPMENT	UT	0	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3913000	OFFICE EQUIPMENT	WYP	3	0	0	0	3	0	0	0
1010000	ELEC PLANT IN SERV	3920100	1/4 TON MINI-PICKUPS AND VANS	CA	41	41	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3920100	1/4 TON MINI-PICKUPS AND VANS	CAEE	115	0	0	0	29	75	11	0
1010000	ELEC PLANT IN SERV	3920100	1/4 TON MINI-PICKUPS AND VANS	CAGE	378	0	0	0	87	256	36	0
1010000	ELEC PLANT IN SERV	3920100	1/4 TON MINI-PICKUPS AND VANS	CAGW	129	6	94	29	0	0	0	0
1010000	ELEC PLANT IN SERV	3920100	1/4 TON MINI-PICKUPS AND VANS	IDU	296	0	0	0	0	296	0	0
1010000	ELEC PLANT IN SERV	3920100	1/4 TON MINI-PICKUPS AND VANS	JBG	42	2	31	10	0	0	0	0
1010000	ELEC PLANT IN SERV	3920100	1/4 TON MINI-PICKUPS AND VANS	OR	2,023	0	2,023	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3920100	1/4 TON MINI-PICKUPS AND VANS	SO	1,008	20	240	69	150	466	63	0
1010000	ELEC PLANT IN SERV	3920100	1/4 TON MINI-PICKUPS AND VANS	UT	2,631	0	0	0	2,631	0	0	0
1010000	ELEC PLANT IN SERV	3920100	1/4 TON MINI-PICKUPS AND VANS	WA	302	0	0	302	0	0	0	0
1010000	ELEC PLANT IN SERV	3920100	1/4 TON MINI-PICKUPS AND VANS	WYP	421	0	0	0	421	0	0	0
1010000	ELEC PLANT IN SERV	3920100	1/4 TON MINI-PICKUPS AND VANS	WYU	12	0	0	0	12	0	0	0
1010000	ELEC PLANT IN SERV	3920200	MID AND FULL SIZE AUTOMOBILES	CAGE	32	0	0	0	7	22	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	91	0	91	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3920200	MID AND FULL SIZE AUTOMOBILES	SO	153	3	36	10	23	71	10	0



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Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1010000	ELEC PLANT IN SERV 3920200	UT	272	0	0	0	0	272	0	0	0
1010000	ELEC PLANT IN SERV 3920200	WA	54	0	0	54	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3920200	WYP	38	0	0	0	38	0	0	0	0
1010000	ELEC PLANT IN SERV 3920400	CA	579	579	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3920400	CAEE	349	0	0	0	88	226	34	0	0
1010000	ELEC PLANT IN SERV 3920400	CAGE	5,175	0	0	0	1,188	3,497	488	3	0
1010000	ELEC PLANT IN SERV 3920400	CAGW	1,604	69	1,170	365	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3920400	IDU	1,588	0	0	0	0	0	1,588	0	0
1010000	ELEC PLANT IN SERV 3920400	JBG	710	30	516	161	1	2	0	0	0
1010000	ELEC PLANT IN SERV 3920400	OR	6,561	0	6,561	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3920400	SO	1,259	25	299	86	187	582	79	0	0
1010000	ELEC PLANT IN SERV 3920400	UT	7,798	0	0	0	0	7,798	0	0	0
1010000	ELEC PLANT IN SERV 3920400	WA	984	0	0	984	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3920400	WYP	1,538	0	0	0	1,538	0	0	0	0
1010000	ELEC PLANT IN SERV 3920400	WYU	429	0	0	0	429	0	0	0	0
1010000	ELEC PLANT IN SERV 3920500	CA	1,032	1,032	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3920500	CAEE	224	0	0	0	57	146	22	0	0
1010000	ELEC PLANT IN SERV 3920500	CAGE	3,446	0	0	0	791	2,329	325	2	0
1010000	ELEC PLANT IN SERV 3920500	CAGW	2,453	106	1,789	558	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3920500	IDU	2,791	0	0	0	0	0	2,791	0	0
1010000	ELEC PLANT IN SERV 3920500	JBG	336	14	244	76	0	1	0	0	0
1010000	ELEC PLANT IN SERV 3920500	OR	11,571	0	11,571	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3920500	SO	720	14	171	49	107	333	45	0	0
1010000	ELEC PLANT IN SERV 3920500	UT	16,338	0	0	0	0	16,338	0	0	0
1010000	ELEC PLANT IN SERV 3920500	WA	2,948	0	0	2,948	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3920500	WYP	3,530	0	0	0	3,530	0	0	0	0
1010000	ELEC PLANT IN SERV 3920500	WYU	777	0	0	0	777	0	0	0	0
1010000	ELEC PLANT IN SERV 3920600	CAEE	4	0	0	0	1	2	0	0	0
1010000	ELEC PLANT IN SERV 3920600	CAGE	2,117	0	0	0	486	1,431	200	1	0
1010000	ELEC PLANT IN SERV 3920600	CAGW	900	39	657	205	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3920600	JBG	509	22	370	115	0	1	0	0	0
1010000	ELEC PLANT IN SERV 3920600	OR	76	0	76	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3920600	SO	1	0	0	0	0	1	0	0	0
1010000	ELEC PLANT IN SERV 3920600	UT	125	0	0	0	0	125	0	0	0
1010000	ELEC PLANT IN SERV 3920900	CA	474	474	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3920900	CAEE	35	0	0	0	9	23	3	0	0
1010000	ELEC PLANT IN SERV 3920900	CAGE	1,816	0	0	0	417	1,227	171	1	0
1010000	ELEC PLANT IN SERV 3920900	CAGW	248	11	181	56	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3920900	IDU	991	0	0	0	0	0	991	0	0
1010000	ELEC PLANT IN SERV 3920900	JBG	100	4	73	23	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3920900	OR	3,268	0	3,268	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3920900	SO	1,005	20	239	69	149	465	63	0	0
1010000	ELEC PLANT IN SERV 3920900	UT	5,613	0	0	0	0	5,613	0	0	0
1010000	ELEC PLANT IN SERV 3920900	WA	666	0	0	666	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3920900	WYP	2,599	0	0	0	2,599	0	0	0	0
1010000	ELEC PLANT IN SERV 3920900	WYU	349	0	0	0	349	0	0	0	0
1010000	ELEC PLANT IN SERV 3921400	CA	60	60	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3921400	CAEE	6	0	0	0	1	4	1	0	0
1010000	ELEC PLANT IN SERV 3921400	CAGE	357	0	0	0	82	241	34	0	0
1010000	ELEC PLANT IN SERV 3921400	CAGW	59	3	43	13	0	0	0	0	0



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Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1010000	ELEC PLANT IN SERV 3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	IDU	88	0	0	0	0	88	0	0
1010000	ELEC PLANT IN SERV 3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	OR	358	0	358	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	SO	41	1	10	3	6	19	3	0
1010000	ELEC PLANT IN SERV 3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	UT	264	0	0	0	0	264	0	0
1010000	ELEC PLANT IN SERV 3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	WA	47	0	0	47	0	0	0	0
1010000	ELEC PLANT IN SERV 3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	WYP	155	0	0	0	155	0	0	0
1010000	ELEC PLANT IN SERV 3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	WYU	16	0	0	0	16	0	0	0
1010000	ELEC PLANT IN SERV 3921900	OVER-THE-ROAD SEMI-TRACTORS	CAGE	273	0	0	0	63	184	26	0
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	0	317	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3921900	OVER-THE-ROAD SEMI-TRACTORS	SO	298	6	71	20	44	138	19	0
1010000	ELEC PLANT IN SERV 3921900	OVER-THE-ROAD SEMI-TRACTORS	UT	1,241	0	0	0	0	1,241	0	0
1010000	ELEC PLANT IN SERV 3921900	OVER-THE-ROAD SEMI-TRACTORS	WA	170	0	0	170	0	0	0	0
1010000	ELEC PLANT IN SERV 3921900	OVER-THE-ROAD SEMI-TRACTORS	WYP	86	0	0	0	86	0	0	0
1010000	ELEC PLANT IN SERV 3923000	TRANSPORTATION EQUIPMENT	SO	3,076	61	731	210	457	1,423	193	1
1010000	ELEC PLANT IN SERV 3930000	STORES EQUIPMENT	CA	221	221	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3930000	STORES EQUIPMENT	CAGE	4,493	0	0	0	1,031	3,036	423	2
1010000	ELEC PLANT IN SERV 3930000	STORES EQUIPMENT	CAGW	757	33	552	172	0	0	0	0
1010000	ELEC PLANT IN SERV 3930000	STORES EQUIPMENT	IDU	408	0	0	0	0	0	408	0
1010000	ELEC PLANT IN SERV 3930000	STORES EQUIPMENT	JBG	744	32	541	169	1	2	0	0
1010000	ELEC PLANT IN SERV 3930000	STORES EQUIPMENT	OR	2,919	0	2,919	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3930000	STORES EQUIPMENT	SO	193	4	46	13	29	89	12	0
1010000	ELEC PLANT IN SERV 3930000	STORES EQUIPMENT	UT	3,762	0	0	0	0	3,762	0	0
1010000	ELEC PLANT IN SERV 3930000	STORES EQUIPMENT	WA	769	0	0	769	0	0	0	0
1010000	ELEC PLANT IN SERV 3930000	STORES EQUIPMENT	WYP	934	0	0	0	934	0	0	0
1010000	ELEC PLANT IN SERV 3930000	STORES EQUIPMENT	WYU	20	0	0	0	20	0	0	0
1010000	ELEC PLANT IN SERV 3940000	"TLS, SHOP, GAR EQUIPMENT"	CA	738	738	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3940000	"TLS, SHOP, GAR EQUIPMENT"	CAEE	143	0	0	0	36	93	14	0
1010000	ELEC PLANT IN SERV 3940000	"TLS, SHOP, GAR EQUIPMENT"	CAGE	18,621	0	0	0	4,274	12,582	1,755	10
1010000	ELEC PLANT IN SERV 3940000	"TLS, SHOP, GAR EQUIPMENT"	CAGW	2,828	122	2,063	643	0	0	0	0
1010000	ELEC PLANT IN SERV 3940000	"TLS, SHOP, GAR EQUIPMENT"	IDU	1,996	0	0	0	0	0	1,996	0
1010000	ELEC PLANT IN SERV 3940000	"TLS, SHOP, GAR EQUIPMENT"	JBG	3,091	133	2,247	701	2	7	1	0
1010000	ELEC PLANT IN SERV 3940000	"TLS, SHOP, GAR EQUIPMENT"	OR	10,595	0	10,595	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3940000	"TLS, SHOP, GAR EQUIPMENT"	SO	3,818	75	908	260	568	1,766	240	1
1010000	ELEC PLANT IN SERV 3940000	"TLS, SHOP, GAR EQUIPMENT"	UT	13,431	0	0	0	0	13,431	0	0
1010000	ELEC PLANT IN SERV 3940000	"TLS, SHOP, GAR EQUIPMENT"	WA	2,846	0	0	2,846	0	0	0	0
1010000	ELEC PLANT IN SERV 3940000	"TLS, SHOP, GAR EQUIPMENT"	WYP	3,672	0	0	0	3,672	0	0	0
1010000	ELEC PLANT IN SERV 3940000	"TLS, SHOP, GAR EQUIPMENT"	WYU	455	0	0	0	455	0	0	0
1010000	ELEC PLANT IN SERV 3950000	LABORATORY EQUIPMENT	CA	310	310	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3950000	LABORATORY EQUIPMENT	CAEE	914	0	0	0	231	593	89	0
1010000	ELEC PLANT IN SERV 3950000	LABORATORY EQUIPMENT	CAGE	4,773	0	0	0	1,095	3,225	450	3
1010000	ELEC PLANT IN SERV 3950000	LABORATORY EQUIPMENT	CAGW	1,318	57	961	300	0	0	0	0
1010000	ELEC PLANT IN SERV 3950000	LABORATORY EQUIPMENT	IDU	1,381	0	0	0	0	0	1,381	0
1010000	ELEC PLANT IN SERV 3950000	LABORATORY EQUIPMENT	JBG	188	8	136	43	0	0	0	0
1010000	ELEC PLANT IN SERV 3950000	LABORATORY EQUIPMENT	OR	7,086	0	7,086	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3950000	LABORATORY EQUIPMENT	SO	4,665	92	1,109	318	694	2,157	293	1
1010000	ELEC PLANT IN SERV 3950000	LABORATORY EQUIPMENT	UT	7,257	0	0	0	0	7,257	0	0
1010000	ELEC PLANT IN SERV 3950000	LABORATORY EQUIPMENT	WA	1,461	0	0	1,461	0	0	0	0
1010000	ELEC PLANT IN SERV 3950000	LABORATORY EQUIPMENT	WYP	2,290	0	0	0	2,290	0	0	0
1010000	ELEC PLANT IN SERV 3950000	LABORATORY EQUIPMENT	WYU	247	0	0	0	247	0	0	0



Electric Plant in Service with Unclassified Plant
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Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1010000	ELEC PLANT IN SERV 3960300	"AERIAL LIFT PB TRUCKS, 10000#-16000# GV	CA	1,220	1,220	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3960300	"AERIAL LIFT PB TRUCKS, 10000#-16000# GV	CAGE	89	0	0	20	60	8	0	0
1010000	ELEC PLANT IN SERV 3960300	"AERIAL LIFT PB TRUCKS, 10000#-16000# GV	CAGW	155	7	113	35	0	0	0	0
1010000	ELEC PLANT IN SERV 3960300	"AERIAL LIFT PB TRUCKS, 10000#-16000# GV	IDU	2,433	0	0	0	0	2,433	0	0
1010000	ELEC PLANT IN SERV 3960300	"AERIAL LIFT PB TRUCKS, 10000#-16000# GV	OR	8,418	0	8,418	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3960300	"AERIAL LIFT PB TRUCKS, 10000#-16000# GV	SO	443	9	105	30	66	205	28	0
1010000	ELEC PLANT IN SERV 3960300	"AERIAL LIFT PB TRUCKS, 10000#-16000# GV	UT	8,618	0	0	0	0	8,618	0	0
1010000	ELEC PLANT IN SERV 3960300	"AERIAL LIFT PB TRUCKS, 10000#-16000# GV	WA	1,766	0	0	1,766	0	0	0	0
1010000	ELEC PLANT IN SERV 3960300	"AERIAL LIFT PB TRUCKS, 10000#-16000# GV	WYP	3,844	0	0	0	3,844	0	0	0
1010000	ELEC PLANT IN SERV 3960300	"AERIAL LIFT PB TRUCKS, 10000#-16000# GV	WYU	662	0	0	0	662	0	0	0
1010000	ELEC PLANT IN SERV 3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	CA	173	173	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	CAGE	124	0	0	0	29	84	12	0
1010000	ELEC PLANT IN SERV 3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	IDU	171	0	0	0	0	0	171	0
1010000	ELEC PLANT IN SERV 3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	OR	892	0	892	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	SO	9	0	2	1	1	4	1	0
1010000	ELEC PLANT IN SERV 3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	UT	581	0	0	0	0	581	0	0
1010000	ELEC PLANT IN SERV 3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	WYP	196	0	0	0	196	0	0	0
1010000	ELEC PLANT IN SERV 3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	WYU	210	0	0	0	210	0	0	0
1010000	ELEC PLANT IN SERV 3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	CA	1,541	1,541	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	CAGE	1,172	0	0	0	269	792	110	1
1010000	ELEC PLANT IN SERV 3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	CAGW	67	3	49	15	0	0	0	0
1010000	ELEC PLANT IN SERV 3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	IDU	2,753	0	0	0	0	0	2,753	0
1010000	ELEC PLANT IN SERV 3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	OR	13,179	0	13,179	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	SO	523	10	124	36	78	242	33	0
1010000	ELEC PLANT IN SERV 3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	UT	15,149	0	0	0	0	15,149	0	0
1010000	ELEC PLANT IN SERV 3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	WA	3,160	0	0	3,160	0	0	0	0
1010000	ELEC PLANT IN SERV 3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	WYP	4,339	0	0	0	4,339	0	0	0
1010000	ELEC PLANT IN SERV 3960800	"AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	WYU	1,108	0	0	0	1,108	0	0	0
1010000	ELEC PLANT IN SERV 3961000	CRANES	CAGE	2,680	0	0	0	615	1,811	253	1
1010000	ELEC PLANT IN SERV 3961000	CRANES	CAGW	368	16	269	84	0	0	0	0
1010000	ELEC PLANT IN SERV 3961000	CRANES	JBG	542	23	394	123	0	1	0	0
1010000	ELEC PLANT IN SERV 3961000	CRANES	OR	413	0	413	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3961000	CRANES	UT	3	0	0	0	0	3	0	0
1010000	ELEC PLANT IN SERV 3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	CAGE	22,607	0	0	0	5,189	15,275	2,131	12
1010000	ELEC PLANT IN SERV 3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	CAGW	556	24	406	126	0	0	0	0
1010000	ELEC PLANT IN SERV 3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	JBG	8,280	355	6,019	1,876	7	20	3	0
1010000	ELEC PLANT IN SERV 3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	OR	928	0	928	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	SO	710	14	169	48	106	328	45	0
1010000	ELEC PLANT IN SERV 3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	UT	1,503	0	0	0	0	1,503	0	0
1010000	ELEC PLANT IN SERV 3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	WYP	189	0	0	0	189	0	0	0
1010000	ELEC PLANT IN SERV 3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	CA	843	843	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	CAGW	143	6	104	32	0	0	0	0
1010000	ELEC PLANT IN SERV 3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	IDU	2,678	0	0	0	0	0	2,678	0
1010000	ELEC PLANT IN SERV 3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	OR	10,233	0	10,233	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	SO	368	7	88	25	55	170	23	0
1010000	ELEC PLANT IN SERV 3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	UT	15,540	0	0	0	0	15,540	0	0
1010000	ELEC PLANT IN SERV 3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	WA	2,036	0	0	2,036	0	0	0	0
1010000	ELEC PLANT IN SERV 3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	WYP	4,092	0	0	0	4,092	0	0	0
1010000	ELEC PLANT IN SERV 3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	WYU	836	0	0	0	836	0	0	0
1010000	ELEC PLANT IN SERV 3961300	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	CA	480	480	0	0	0	0	0	0



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Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1010000	ELEC PLANT IN SERV 3961300	CAEE	437	0	0	0	110	283	43	0	0
1010000	ELEC PLANT IN SERV 3961300	CAGE	3,498	0	0	0	803	2,364	330	2	0
1010000	ELEC PLANT IN SERV 3961300	CAGW	1,166	50	850	265	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3961300	IDU	1,058	0	0	0	0	0	1,058	0	0
1010000	ELEC PLANT IN SERV 3961300	JBG	1,055	45	767	239	1	2	0	0	0
1010000	ELEC PLANT IN SERV 3961300	OR	1,761	0	1,761	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3961300	SO	564	11	134	38	84	261	35	0	0
1010000	ELEC PLANT IN SERV 3961300	UT	4,996	0	0	0	0	4,996	0	0	0
1010000	ELEC PLANT IN SERV 3961300	WA	817	0	0	817	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3961300	WYP	1,294	0	0	0	1,294	0	0	0	0
1010000	ELEC PLANT IN SERV 3961300	WYU	583	0	0	0	583	0	0	0	0
1010000	ELEC PLANT IN SERV 3970000	CA	5,210	5,210	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3970000	CAEE	260	0	0	0	66	169	25	0	0
1010000	ELEC PLANT IN SERV 3970000	CAGE	109,496	0	0	0	25,133	73,983	10,320	60	0
1010000	ELEC PLANT IN SERV 3970000	CAGW	44,409	1,913	32,397	10,099	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3970000	CN	3,555	88	1,123	254	274	1,670	146	0	0
1010000	ELEC PLANT IN SERV 3970000	IDU	10,694	0	0	0	0	0	10,694	0	0
1010000	ELEC PLANT IN SERV 3970000	JBG	4,184	180	3,042	948	3	10	1	0	0
1010000	ELEC PLANT IN SERV 3970000	OR	58,436	0	58,436	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3970000	SG	139	2	36	11	21	60	8	0	0
1010000	ELEC PLANT IN SERV 3970000	SO	83,053	1,639	19,748	5,661	12,350	38,413	5,219	23	0
1010000	ELEC PLANT IN SERV 3970000	UT	56,289	0	0	0	0	56,289	0	0	0
1010000	ELEC PLANT IN SERV 3970000	WA	12,178	0	0	12,178	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3970000	WYP	26,456	0	0	0	26,456	0	0	0	0
1010000	ELEC PLANT IN SERV 3970000	WYU	5,129	0	0	0	5,129	0	0	0	0
1010000	ELEC PLANT IN SERV 3972000	CA	306	306	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3972000	CAEE	82	0	0	0	21	53	8	0	0
1010000	ELEC PLANT IN SERV 3972000	CAGE	2,586	0	0	0	593	1,747	244	1	0
1010000	ELEC PLANT IN SERV 3972000	CAGW	1,007	43	735	229	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3972000	IDU	368	0	0	0	0	0	368	0	0
1010000	ELEC PLANT IN SERV 3972000	JBG	593	25	431	134	0	1	0	0	0
1010000	ELEC PLANT IN SERV 3972000	OR	2,709	0	2,709	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3972000	SO	510	10	121	35	76	236	32	0	0
1010000	ELEC PLANT IN SERV 3972000	UT	2,259	0	0	0	0	2,259	0	0	0
1010000	ELEC PLANT IN SERV 3972000	WA	603	0	0	603	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3972000	WYP	833	0	0	0	833	0	0	0	0
1010000	ELEC PLANT IN SERV 3972000	WYU	104	0	0	0	104	0	0	0	0
1010000	ELEC PLANT IN SERV 3980000	CA	50	50	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3980000	CAEE	5	0	0	0	1	3	0	0	0
1010000	ELEC PLANT IN SERV 3980000	CAGE	1,988	0	0	0	456	1,343	187	1	0
1010000	ELEC PLANT IN SERV 3980000	CAGW	361	16	263	82	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3980000	CN	216	5	68	15	17	102	9	0	0
1010000	ELEC PLANT IN SERV 3980000	IDU	60	0	0	0	0	0	60	0	0
1010000	ELEC PLANT IN SERV 3980000	JBG	121	5	88	27	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3980000	OR	1,095	0	1,095	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3980000	SO	2,609	51	620	178	388	1,207	164	1	0
1010000	ELEC PLANT IN SERV 3980000	UT	1,006	0	0	0	0	1,006	0	0	0
1010000	ELEC PLANT IN SERV 3980000	WA	186	0	0	186	0	0	0	0	0
1010000	ELEC PLANT IN SERV 3980000	WYP	173	0	0	0	173	0	0	0	0
1010000	ELEC PLANT IN SERV 3980000	WYU	16	0	0	0	16	0	0	0	0



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Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other		
1010000	ELEC PLANT IN SERV	3992100	LAND OWNED IN FEE	CAEE	2,354	0	0	595	1,528	229	1	0	
1010000 Total					26,431,745	520,849	6,269,386	1,792,750	3,933,270	12,244,975	1,663,109	7,406	0
1019000	ELEC PLT IN SERV-OTH	140109	Land-Non-Rec	CAGE	-55	0	0	-13	-37	-5	0	0	
1019000	ELEC PLT IN SERV-OTH	140109	Land-Non-Rec	CAGW	-1	0	0	0	0	0	0	0	
1019000	ELEC PLT IN SERV-OTH	140109	Land-Non-Rec	SO	0	0	0	0	0	0	0	0	
1019000	ELEC PLT IN SERV-OTH	140129	ELECTRIC PLANT IN SERVICE - OTHER	SO	-1,071	-21	-255	-73	-159	-495	-67	0	
1019000	ELEC PLT IN SERV-OTH	140139	PRODUCTION PLANT-NON-RECONCILED	CAGE	-40,889	0	0	0	-9,385	-27,627	-3,854	-22	
1019000	ELEC PLT IN SERV-OTH	140139	PRODUCTION PLANT-NON-RECONCILED	CAGW	850	37	620	193	0	0	0	0	
1019000	ELEC PLT IN SERV-OTH	140149	TRANS PLANT NON-RECONCILED	CAGE	54	0	0	12	37	5	0	0	
1019000	ELEC PLT IN SERV-OTH	140149	TRANS PLANT NON-RECONCILED	CAGW	-490	-21	-358	-111	0	0	0	0	
1019000	ELEC PLT IN SERV-OTH	140149	TRANS PLANT NON-RECONCILED	SG	-9,008	-141	-2,364	-740	-1,357	-3,868	-534	-3	
1019000	ELEC PLT IN SERV-OTH	140169	DISTRIBN- NON-RECONCILED	CA	-42	-42	0	0	0	0	0	0	
1019000	ELEC PLT IN SERV-OTH	140169	DISTRIBN- NON-RECONCILED	IDU	-140	0	0	0	0	-140	0	0	
1019000	ELEC PLT IN SERV-OTH	140169	DISTRIBN- NON-RECONCILED	OR	-853	0	-853	0	0	0	0	0	
1019000	ELEC PLT IN SERV-OTH	140169	DISTRIBN- NON-RECONCILED	SNPD	0	0	0	0	0	0	0	0	
1019000	ELEC PLT IN SERV-OTH	140169	DISTRIBN- NON-RECONCILED	UT	338	0	0	0	338	0	0	0	
1019000	ELEC PLT IN SERV-OTH	140169	DISTRIBN- NON-RECONCILED	WA	-437	0	0	-437	0	0	0	0	
1019000	ELEC PLT IN SERV-OTH	140169	DISTRIBN- NON-RECONCILED	WYU	-180	0	0	0	-180	0	0	0	
1019000	ELEC PLT IN SERV-OTH	140189	MOTOR VEH/MOBILE PLANT - IN SERVICE-NON-	SO	-531	-10	-126	-36	-79	-246	-33	0	
1019000	ELEC PLT IN SERV-OTH	140209	ELECTRIC PLANT IN SERVICE - OTHER	CAGE	60	0	0	0	14	41	6	0	
1019000	ELEC PLT IN SERV-OTH	140209	ELECTRIC PLANT IN SERVICE - OTHER	SG	-164	-3	-43	-13	-25	-71	-10	0	
1019000	ELEC PLT IN SERV-OTH	140209	ELECTRIC PLANT IN SERVICE - OTHER	SO	-132	-3	-31	-9	-20	-61	-8	0	
1019000	ELEC PLT IN SERV-OTH	141209	OTHER INTANGIBLE NON-RECONCILED	SO	0	0	0	0	0	0	0	0	
1019000 Total					-52,689	-204	-3,411	-1,227	-11,192	-31,989	-4,640	-26	0
1060000	COMP CON NOT CLASS	0	SAPERROR	SG	0	0	0	0	0	0	0	0	
1060000 Total					0	0	0	0	0	0	0	0	0
1020000	ELEC PL PUR OR SLD	0	ELECTRIC PLANT PURCHASED OR SOLD	CAGE	\$ (50)	0	0	0	-12	-34	-5	0	
1020000	ELEC PL PUR OR SLD	0	ELECTRIC PLANT PURCHASED OR SOLD	CAGW	\$ (398)	-17	-291	-91	0	0	0	0	
1020000	ELEC PL PUR OR SLD	0	ELECTRIC PLANT PURCHASED OR SOLD	SG	\$ 1,583	25	415	130	238	680	94	1	
1020000	ELEC PL PUR OR SLD	140708	CONTRA ELEC PLANT PURCH OR SOLD - LOSS	CAGW	\$ 438	19	319	100	0	0	0	0	
1020000 Total					1,572	19	319	100	0	0	0	0	
1061000	DIST COMP CONST NOT	0	DISTRIB COMPLETED CONSTRUCTN NOT CLASSIF	CA	1,071	1,071	0	0	0	0	0	0	
1061000	DIST COMP CONST NOT	0	DISTRIB COMPLETED CONSTRUCTN NOT CLASSIF	IDU	2,099	0	0	0	0	2,099	0	0	
1061000	DIST COMP CONST NOT	0	DISTRIB COMPLETED CONSTRUCTN NOT CLASSIF	OR	13,033	0	13,033	0	0	0	0	0	
1061000	DIST COMP CONST NOT	0	DISTRIB COMPLETED CONSTRUCTN NOT CLASSIF	SG	0	0	0	0	0	0	0	0	
1061000	DIST COMP CONST NOT	0	DISTRIB COMPLETED CONSTRUCTN NOT CLASSIF	UT	10,007	0	0	0	0	10,007	0	0	
1061000	DIST COMP CONST NOT	0	DISTRIB COMPLETED CONSTRUCTN NOT CLASSIF	WA	7,795	0	0	7,795	0	0	0	0	
1061000	DIST COMP CONST NOT	0	DISTRIB COMPLETED CONSTRUCTN NOT CLASSIF	WYU	6,800	0	0	0	6,800	0	0	0	
1061000 Total					40,804	1,071	13,033	7,795	6,800	10,007	2,099	0	
1062000	TRAN COMP CONST NOT	0	TRANSM COMPLETED CONSTRUCTN NOT CLASSIFI	CAGE	44,713	0	0	0	10,263	30,211	4,214	24	
1062000	TRAN COMP CONST NOT	0	TRANSM COMPLETED CONSTRUCTN NOT CLASSIFI	CAGW	26,060	1,122	19,011	5,926	0	0	0	0	
1062000 Total					70,773	1,122	19,011	5,926	10,263	30,211	4,214	24	
1063000	PROD COMP CONST NOT	0	PROD COMPLETED CONSTRUCTN NOT CLASSIFIED	SG	26,265	411	6,894	2,157	3,957	11,279	1,557	9	
1063000 Total					26,265	411	6,894	2,157	3,957	11,279	1,557	9	
1064000	GEN COMP CONST NOT	0	GENERAL COMPLETED CONSTRUCTN NOT CLASSIF	SO	16,627	328	3,954	1,133	2,473	7,690	1,045	5	
1064000 Total					16,627	328	3,954	1,133	2,473	7,690	1,045	5	
Grand Total					26,535,097	523,604	6,309,310	1,808,674	3,945,798	12,272,819	1,667,473	7,418	0

B9. CAPITAL LEASE PLANT



Capital Lease

Average of Monthly Averages Ending - December 2016

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	2,849	8,386	1,170	7	0
1011000	PRPTY UND CPTL LSS	3908000	CAPITAL LEASE COMMON	CAGW	4,540	196	3,312	1,032	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	3,011	863	1,883	5,857	796	4	0
1011000	PRPTY UND CPTL LSS	3908000	CAPITAL LEASE COMMON	UT	11,714	0	0	0	0	11,714	0	0	0
1011000 Total					45,926	445	10,919	1,896	4,732	25,958	1,966	10	0
1011500	CAP LEASES#ACCM AMRT	3908000	CAPITAL LEASE COMMON	CAGE	-3,130	0	0	0	-718	-2,115	-295	-2	0
1011500	CAP LEASES#ACCM AMRT	3908000	CAPITAL LEASE COMMON	CAGW	-586	-25	-428	-133	0	0	0	0	0
1011500	CAP LEASES#ACCM AMRT	3908000	CAPITAL LEASE COMMON	OR	-2,968	0	-2,968	0	0	0	0	0	0
1011500	CAP LEASES#ACCM AMRT	3908000	CAPITAL LEASE COMMON	SO	-4,018	-79	-955	-274	-597	-1,858	-252	-1	0
1011500	CAP LEASES#ACCM AMRT	3908000	CAPITAL LEASE COMMON	UT	-4,414	0	0	0	0	-4,414	0	0	0
1011500 Total					-15,116	-105	-4,351	-407	-1,316	-8,387	-547	-3	0
1011950	CAP LEASES#ACCM AMRT	146450	Capital Leases - Accumulated Amortizatio	CAGE	-454	0	0	0	-104	-307	-43	0	0
1011950	CAP LEASES#ACCM AMRT	146450	Capital Leases - Accumulated Amortizatio	CAGW	-456	-20	-333	-104	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	-2,062	-591	-1,290	-4,012	-545	-2	0
1011950	CAP LEASES#ACCM AMRT	146450	Capital Leases - Accumulated Amortizatio	WYP	-255	0	0	0	-255	0	0	0	0
1011950 Total					-9,980	-191	-2,537	-695	-1,649	-4,319	-588	-3	0
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	239	75	137	391	54	0	0
1119000	AC PR AMR EL PT SR-O	146450	Capital Leases - Accumulated Amortizatio	SO	8,673	171	2,062	591	1,290	4,012	545	2	0
1119000	AC PR AMR EL PT SR-O	146450	Capital Leases - Accumulated Amortizatio	WYP	255	0	0	0	255	0	0	0	0
1119000 Total					9,980	185	2,443	666	1,681	4,402	599	3	0
Grand Total					30,810	336	6,475	1,460	3,449	17,654	1,429	8	0

B10. PLANT HELD FOR FUTURE USE



D

Plant Held for Future Use

Average of Monthly Averages Ending - December 2016

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	0	0	0	2,048	6,029	841	5	0
1050000	EL PLT HLD FTR USE	3501000	LAND OWNED IN FEE	CAGE	2,741	0	0	0	629	1,852	258	1	0
1050000	EL PLT HLD FTR USE	3501000	LAND OWNED IN FEE	CAGW	162	7	118	37	0	0	0	0	0
1050000	EL PLT HLD FTR USE	3502000	LAND RIGHTS	CAGE	755	0	0	0	173	510	71	0	0
1050000	EL PLT HLD FTR USE	3601000	LAND OWNED IN FEE	CA	683	683	0	0	0	0	0	0	0
1050000	EL PLT HLD FTR USE	3601000	LAND OWNED IN FEE	OR	746	0	746	0	0	0	0	0	0
1050000	EL PLT HLD FTR USE	3601000	LAND OWNED IN FEE	UT	5,463	0	0	0	0	5,463	0	0	0
1050000	EL PLT HLD FTR USE	3601000	LAND OWNED IN FEE	WYP	1	0	0	0	1	0	0	0	0
1050000	EL PLT HLD FTR USE	3891000	LAND OWNED IN FEE	OR	3,508	0	3,508	0	0	0	0	0	0
1050000	EL PLT HLD FTR USE	3992200	LAND RIGHTS	CAEE	437	0	0	0	110	284	43	0	0
1050000 Total					23,419	690	4,372	37	2,962	14,138	1,213	7	0
Grand Total					23,419	690	4,372	37	2,962	14,138	1,213	7	0

B11. MISC. DEFERRED DEBITS



D

Deferred Debits

Average of Monthly Averages Ending - December 2016

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	0	0	593	1,523	229	1	0
1861000	MS DEF DB-OTH WIP	185017	ERCs - Impairment Reserve	CAEE	-2,040	0	0	-516	-1,324	-199	-1	0
1861000 Total					307	0	0	78	199	30	0	0
1861200	FINANCING COSTS DEFR	185025	FINANCING COST DEFERRED	SO	53	1	13	4	8	25	3	0
1861200	FINANCING COSTS DEFR	185026	DEFERRED - S-3 SHELF REGISTRATION COSTS	SO	191	4	45	13	28	88	12	0
1861200	FINANCING COSTS DEFR	185027	UNAMORTIZED CREDIT AGREEMENT COSTS	OTHER	1,326	0	0	0	0	0	0	1,326
1861200	FINANCING COSTS DEFR	185028	UNAMORTIZED PCRB LOC/SBBPA COSTS	OTHER	87	0	0	0	0	0	0	87
1861200	FINANCING COSTS DEFR	185029	UNAMORTIZED PCRB MADE CONVERSION COSTS	OTHER	225	0	0	0	0	0	0	225
1861200	FINANCING COSTS DEFR	185030	UNAMORTIZED '94 SERIES RESTRUCTURING COS	OTHER	494	0	0	0	0	0	0	494
1861200 Total					2,376	5	58	17	36	113	15	2,132
1863500	ENVIRONMENTAL DEFFED	188498	ENVIRONMENTAL DEFERRED	SO	0	0	0	0	0	0	0	0
1863500 Total					0	0	0	0	0	0	0	0
1865000	DEF COAL MINE COSTS	184414	DEFERRED COAL COSTS - WYODAK SETTLEMENT	CAEE	2,179	0	0	0	551	1,414	212	1
1865000	DEF COAL MINE COSTS	184416	Deferred Coal Costs - Naughton Contract	CAEE	688	0	0	0	174	447	67	0
1865000 Total					2,867	0	0	0	725	1,861	279	2
1867000	MISC DF DR-BAL TRAN	134300	DEFERRED CHARGES	JBE	-13	-1	-9	-3	0	0	0	0
1867000 Total					-13	-1	-9	-3	0	0	0	0
1868000	MISC DF DR-OTH-CST	134305	Oth Def Chrg - IT Licenses/Maintenance	OTHER	97	0	0	0	0	0	0	97
1868000	MISC DF DR-OTH-CST	185306	TGS BUYOUT	CAGE	55	0	0	0	13	37	5	0
1868000	MISC DF DR-OTH-CST	185309	LAKEVIEW BUYOUT	SG	0	0	0	0	0	0	0	0
1868000	MISC DF DR-OTH-CST	185310	BUFFALO SETTLEMENT	SG	0	0	0	0	0	0	0	0
1868000	MISC DF DR-OTH-CST	185311	JOSEPH SETTLEMENT	SG	218	3	57	18	33	93	13	0
1868000	MISC DF DR-OTH-CST	185312	TRI-STATE FIRM WHEELING	SG	0	0	0	0	0	0	0	0
1868000	MISC DF DR-OTH-CST	185313	MEAD-PHOENIX-AVAILABILITY & TRANS CHARGE	SG	11,665	183	3,062	958	1,758	5,010	692	4
1868000	MISC DF DR-OTH-CST	185335	LACOMB IRRIGATION	SG	255	4	67	21	38	110	15	0
1868000	MISC DF DR-OTH-CST	185336	BOGUS CREEK	SG	974	15	256	80	147	418	58	0
1868000	MISC DF DR-OTH-CST	185337	POINT-TO-POINT TRANS RESERVATIONS	CAGE	25	0	0	0	6	17	2	0
1868000	MISC DF DR-OTH-CST	185337	POINT-TO-POINT TRANS RESERVATIONS	SG	1,415	22	371	116	213	608	84	1
1868000	MISC DF DR-OTH-CST	185351	BPA LT TRANSMISSION PREPAID	OTHER	3,484	0	0	0	0	0	0	3,484
1868000	MISC DF DR-OTH-CST	185357	LT Prepaid RECs for RPS (OR)	OTHER	0	0	0	0	0	0	0	0
1868000	MISC DF DR-OTH-CST	185358	LT Prepaid RECs for RPS (CA)	OTHER	-21	0	0	0	0	0	0	-21
1868000	MISC DF DR-OTH-CST	185359	LT Lake Side 2 Maint. Prepayment	CAGE	10,185	0	0	0	2,338	6,882	960	6
1868000	MISC DF DR-OTH-CST	185360	LT LAKE SIDE MAINT PREPAYMENT	CAGE	8,704	0	0	0	1,998	5,881	820	5
1868000	MISC DF DR-OTH-CST	185361	LT CHEHALIS CSA MAINT. PREPAYMENT	CAGW	4,000	172	2,918	910	0	0	0	0
1868000	MISC DF DR-OTH-CST	185362	LT Currant Creek CSA Maint Prepayment	CAGE	9,353	0	0	0	2,147	6,320	882	5
1868000	MISC DF DR-OTH-CST	185371	LT Chehalis CSA Prepaid O&M	CAGW	60	3	44	14	0	0	0	0
1868000	MISC DF DR-OTH-CST	185372	LT Currant Creek CSA Prepaid O&M	CAGE	119	0	0	0	27	80	11	0
1868000 Total					50,588	402	6,775	2,116	8,717	25,456	3,542	21
1868200	MISC DEF COST MT GEN	184441	DEFERRED MONTANA COLSTRIP PLANT COSTS	CAGE	1	0	0	0	0	1	0	0
1868200 Total					1	0	0	0	0	1	0	0
1869000	MISC DF DR-OTH-NC	134301	Prepaid IBEW 57 Pension Contr - Current	OTHER	140	0	0	0	0	0	0	140
1869000	MISC DF DR-OTH-NC	185327	FIRTH COGENERATION BUYOUT	SG	0	0	0	0	0	0	0	0



D

Deferred Debits

Average of Monthly Averages Ending - December 2016

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1869000	MISC DF DR-OTH-NC	185334	HERMISTON SWAP	CAGW	3,448	149	2,515	784	0	0	0	0	0
1869000	MISC DF DR-OTH-NC	185380	LT Prepaid IBEW 57 Pension Contribution	OTHER	140	0	0	0	0	0	0	0	140
1869000	MISC DF DR-OTH-NC	185381	Prepaid IBEW 57 - Reclass to Current	OTHER	-140	0	0	0	0	0	0	0	-140
1869000 Total					3,588	149	2,515	784	0	0	0	0	140
Grand Total					59,713	555	9,339	2,914	9,556	27,629	3,867	22	5,832

B12. BLANK

B13. MATERIALS AND SUPPLIES



Materials & Supplies

Average of Monthly Averages Ending - December 2016

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	0	0	0	0	0	0	0	0	0
1511100 Total			0	0	0	0	0	0	0	0	0
1511120	COAL INVNTY-HUNTER	0	59,976	0	0	0	15,168	38,933	5,843	31	0
1511120 Total			59,976	0	0	0	15,168	38,933	5,843	31	0
1511130	COAL INVNTY-HTG	0	29,956	0	0	0	7,576	19,446	2,919	16	0
1511130 Total			29,956	0	0	0	7,576	19,446	2,919	16	0
1511140	COAL INVNTY-JB	0	26,653	1,188	19,324	6,048	24	61	9	0	0
1511140 Total			26,653	1,188	19,324	6,048	24	61	9	0	0
1511160	COAL INVNTY-NAU	0	12,802	0	0	0	3,238	8,310	1,247	7	0
1511160 Total			12,802	0	0	0	3,238	8,310	1,247	7	0
1511170	COAL INVNTY-CPP	0	15,253	0	0	0	3,858	9,901	1,486	8	0
1511170 Total			15,253	0	0	0	3,858	9,901	1,486	8	0
1511200	COAL INVNTY-CHOLLA	0	12,872	0	0	0	3,255	8,356	1,254	7	0
1511200 Total			12,872	0	0	0	3,255	8,356	1,254	7	0
1511300	COAL INVNTY-COLSTRI	0	1,566	70	1,140	357	0	0	0	0	0
1511300 Total			1,566	70	1,140	357	0	0	0	0	0
1511400	COAL INVNTY-CRAIG	0	14,185	0	0	0	3,588	9,208	1,382	7	0
1511400 Total			14,185	0	0	0	3,588	9,208	1,382	7	0
1511600	COAL INVNTY-DJ	0	9,315	0	0	0	2,356	6,047	908	5	0
1511600 Total			9,315	0	0	0	2,356	6,047	908	5	0
1511700	COAL INVNTY-RG	0	29,118	0	0	0	7,364	18,901	2,837	15	0
1511700 Total			29,118	0	0	0	7,364	18,901	2,837	15	0
1511800	COAL INVENTORY	0	0	0	0	0	0	0	0	0	0
1511800 Total			0	0	0	0	0	0	0	0	0
1511900	COAL INVNTY-HAYDEN	0	1,796	0	0	0	454	1,166	175	1	0
1511900 Total			1,796	0	0	0	454	1,166	175	1	0
1512000	NATURAL GAS	0	0	0	0	0	0	0	0	0	0
1512000 Total			0	0	0	0	0	0	0	0	0
1512150	NATURAL GAS-LTTL MT	0	0	0	0	0	0	0	0	0	0
1512150 Total			0	0	0	0	0	0	0	0	0
1512170	NATURAL GAS-WV	0	0	0	0	0	0	0	0	0	0
1512170 Total			0	0	0	0	0	0	0	0	0
1512180	NATURAL GAS-CLAY BAS	0	2,174	0	0	0	550	1,411	212	1	0
1512180 Total			2,174	0	0	0	550	1,411	212	1	0
1512190	NATURAL GAS-CHEHALIS	0	0	0	0	0	0	0	0	0	0
1512190 Total			0	0	0	0	0	0	0	0	0
1514000	FUEL STK-FUEL OIL	0	886	0	0	0	224	575	86	0	0
1514000	FUEL STK-FUEL OIL	0	83	4	60	19	0	0	0	0	0
1514000	FUEL STK-FUEL OIL	0	694	31	503	157	1	2	0	0	0
1514000 Total			1,663	35	563	176	225	577	87	0	0
1514300	OIL INVNTY-COLSTRIP	0	82	4	60	19	0	0	0	0	0
1514300 Total			82	4	60	19	0	0	0	0	0



Materials & Supplies

Average of Monthly Averages Ending - December 2016

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other		
1514400	OIL INVENTORY-CRAIG	0	OIL INVENTORY - CRAIG	CAEE	46	0	0	12	30	4	0	0	
1514400 Total					46	0	0	12	30	4	0	0	
1514900	OIL INVENTORY-HAYDEN	0	OIL INVENTORY - HAYDEN	CAEE	52	0	0	13	34	5	0	0	
1514900 Total					52	0	0	13	34	5	0	0	
1541000	PLNT M&S STK CNTRL	0	MATERIAL CONTROL ADJUST	SO	-148	-3	-35	-10	-22	-68	-9	0	0
1541000	PLNT M&S STK CNTRL	1510	JIM BRIDGER STORE ROOM	CAGE	14,004	0	0	3,214	9,462	1,320	8	0	
1541000	PLNT M&S STK CNTRL	1510	JIM BRIDGER STORE ROOM	JBG	9,842	422	7,154	2,230	8	23	3	0	0
1541000	PLNT M&S STK CNTRL	1515	DAVE JOHNSTON STORE ROOM	CAGE	13,451	0	0	3,088	9,089	1,268	7	0	
1541000	PLNT M&S STK CNTRL	1520	WYODAK STORE ROOM	CAGE	6,189	0	0	1,421	4,182	583	3	0	
1541000	PLNT M&S STK CNTRL	1525	GADSBY STORE ROOM	CAGE	4,493	0	0	1,031	3,036	424	2	0	
1541000	PLNT M&S STK CNTRL	1530	CARBON STORE ROOM	CAGE	456	0	0	105	308	43	0	0	
1541000	PLNT M&S STK CNTRL	1535	NAUGHTON STORE ROOM	CAGE	14,661	0	0	3,365	9,906	1,382	8	0	
1541000	PLNT M&S STK CNTRL	1540	HUNTINGTON STORE ROOM	CAGE	18,223	0	0	4,183	12,312	1,717	10	0	
1541000	PLNT M&S STK CNTRL	1545	HUNTER STORE ROOM	CAGE	26,414	0	0	6,063	17,847	2,489	14	0	
1541000	PLNT M&S STK CNTRL	1550	BLUNDELL STORE ROOM	CAGE	1,248	0	0	286	843	118	1	0	
1541000	PLNT M&S STK CNTRL	1560	WEST VALLEY GAS PLANT	CAGE	0	0	0	0	0	0	0	0	
1541000	PLNT M&S STK CNTRL	1565	CURRANT CREEK PLANT	CAGE	3,717	0	0	853	2,511	350	2	0	
1541000	PLNT M&S STK CNTRL	1570	LAKESIDE PLANT	CAGE	5,612	0	0	1,288	3,792	529	3	0	
1541000	PLNT M&S STK CNTRL	1580	CHEHALIS PLANT	CAGW	3,729	161	2,721	848	0	0	0	0	
1541000	PLNT M&S STK CNTRL	1675	HYDRO EAST - UTAH	CAGE	7	0	0	0	2	5	1	0	0
1541000	PLNT M&S STK CNTRL	1680	HYDRO EAST - IDAHO	CAGE	2	0	0	0	0	1	0	0	0
1541000	PLNT M&S STK CNTRL	1700	LEANING JUNIPER STOREROOM	CAGW	611	26	446	139	0	0	0	0	0
1541000	PLNT M&S STK CNTRL	1705	GOODNOE HILLS WIND	CAGW	1,000	43	730	227	0	0	0	0	0
1541000	PLNT M&S STK CNTRL	1715	MARENGO WIND	CAGW	866	37	632	197	0	0	0	0	0
1541000	PLNT M&S STK CNTRL	1720	Foote Creek	CAGE	889	0	0	0	204	600	84	0	0
1541000	PLNT M&S STK CNTRL	1725	Glenrock/Rolling Hills	CAGE	1,176	0	0	0	270	795	111	1	0
1541000	PLNT M&S STK CNTRL	1730	Seven Mile Hill	CAGE	709	0	0	0	163	479	67	0	0
1541000	PLNT M&S STK CNTRL	1740	High Plains/McFadden	CAGE	556	0	0	0	128	376	52	0	0
1541000	PLNT M&S STK CNTRL	1745	Dunlap Wind Project	CAGE	666	0	0	0	153	450	63	0	0
1541000	PLNT M&S STK CNTRL	1799	WIND OFFICE	CAGE	0	0	0	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL	2005	CASPER STORE ROOM	WYP	338	0	0	0	338	0	0	0	0
1541000	PLNT M&S STK CNTRL	2010	BUFFALO STORE ROOM	WYP	162	0	0	0	162	0	0	0	0
1541000	PLNT M&S STK CNTRL	2015	DOUGLAS STORE ROOM	WYP	322	0	0	0	322	0	0	0	0
1541000	PLNT M&S STK CNTRL	2020	CODY STORE ROOM	WYP	659	0	0	0	659	0	0	0	0
1541000	PLNT M&S STK CNTRL	2030	WORLAND STORE ROOM	WYP	749	0	0	0	749	0	0	0	0
1541000	PLNT M&S STK CNTRL	2035	RIVERTON STORE ROOM	WYP	473	0	0	0	473	0	0	0	0
1541000	PLNT M&S STK CNTRL	2040	EVANSTON STORE ROOM	WYU	696	0	0	0	696	0	0	0	0
1541000	PLNT M&S STK CNTRL	2045	KEMMERER STORE ROOM	WYU	11	0	0	0	11	0	0	0	0
1541000	PLNT M&S STK CNTRL	2050	PINEDALE STORE ROOM	WYU	597	0	0	0	597	0	0	0	0
1541000	PLNT M&S STK CNTRL	2060	ROCK SPRINGS STORE ROOM	WYP	1,592	0	0	0	1,592	0	0	0	0
1541000	PLNT M&S STK CNTRL	2065	RAWLINS STORE ROOM	WYP	499	0	0	0	499	0	0	0	0
1541000	PLNT M&S STK CNTRL	2070	LARAMIE STORE ROOM	WYP	379	0	0	0	379	0	0	0	0
1541000	PLNT M&S STK CNTRL	2075	REXBERG STORE ROOM	IDU	1,046	0	0	0	0	1,046	0	0	



Materials & Supplies

Average of Monthly Averages Ending - December 2016

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 2080	MUDLAKE STORE ROOM	IDU	0	0	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL 2085	SHELLY STORE ROOM	IDU	670	0	0	0	0	670	0	0
1541000	PLNT M&S STK CNTRL 2090	PRESTON STORE ROOM	IDU	78	0	0	0	0	78	0	0
1541000	PLNT M&S STK CNTRL 2095	LAVA HOT SPRINGS STORE ROOM	IDU	166	0	0	0	0	166	0	0
1541000	PLNT M&S STK CNTRL 2100	MONTPELIER STORE ROOM	IDU	222	0	0	0	0	222	0	0
1541000	PLNT M&S STK CNTRL 2110	BRIDGERLAND STORE ROOM	UT	388	0	0	0	388	0	0	0
1541000	PLNT M&S STK CNTRL 2205	TREMONTON STORE ROOM	UT	251	0	0	0	251	0	0	0
1541000	PLNT M&S STK CNTRL 2210	OGDEN STORE ROOM	UT	1,260	0	0	0	1,260	0	0	0
1541000	PLNT M&S STK CNTRL 2215	LAYTON STORE ROOM	UT	557	0	0	0	557	0	0	0
1541000	PLNT M&S STK CNTRL 2220	SALT LAKE METRO STORE ROOM	UT	8,686	0	0	0	8,686	0	0	0
1541000	PLNT M&S STK CNTRL 2225	SALT LAKE TOOL ROOM	UT	1	0	0	0	1	0	0	0
1541000	PLNT M&S STK CNTRL 2230	JORDAN VALLEY STORE ROOM	UT	973	0	0	0	973	0	0	0
1541000	PLNT M&S STK CNTRL 2235	PARK CITY STORE ROOM	UT	906	0	0	0	906	0	0	0
1541000	PLNT M&S STK CNTRL 2240	TOOELE STORE ROOM	UT	622	0	0	0	622	0	0	0
1541000	PLNT M&S STK CNTRL 2245	WASATCH RESTORATION CENTER	UT	441	0	0	0	441	0	0	0
1541000	PLNT M&S STK CNTRL 2400	PLNT M&S STK CNTRL EAGLE MOUNTAIN	UT	64	0	0	0	64	0	0	0
1541000	PLNT M&S STK CNTRL 2405	AMERICAN FORK STORE ROOM	UT	1,244	0	0	0	1,244	0	0	0
1541000	PLNT M&S STK CNTRL 2410	SANTAQUIN STORE ROOM	UT	430	0	0	0	430	0	0	0
1541000	PLNT M&S STK CNTRL 2415	DELTA STORE ROOM	UT	371	0	0	0	371	0	0	0
1541000	PLNT M&S STK CNTRL 2420	VERNAL STORE ROOM	UT	758	0	0	0	758	0	0	0
1541000	PLNT M&S STK CNTRL 2425	PRICE STORE ROOM	UT	786	0	0	0	786	0	0	0
1541000	PLNT M&S STK CNTRL 2430	MOAB STORE ROOM	UT	687	0	0	0	687	0	0	0
1541000	PLNT M&S STK CNTRL 2435	BLANDING STORE ROOM	UT	170	0	0	0	170	0	0	0
1541000	PLNT M&S STK CNTRL 2445	RICHFIELD STORE ROOM	UT	113	0	0	0	113	0	0	0
1541000	PLNT M&S STK CNTRL 2450	CEDAR CITY STORE ROOM	UT	1,094	0	0	0	1,094	0	0	0
1541000	PLNT M&S STK CNTRL 2455	MILFORD STORE ROOM	UT	402	0	0	0	402	0	0	0
1541000	PLNT M&S STK CNTRL 2460	WASHINGTON STORE ROOM	UT	590	0	0	0	590	0	0	0
1541000	PLNT M&S STK CNTRL 2620	WALLA WALLA STORE ROOM	CAGW	1,244	54	907	283	0	0	0	0
1541000	PLNT M&S STK CNTRL 2625	SUNNYSIDE STORE ROOM	WA	3	0	0	3	0	0	0	0
1541000	PLNT M&S STK CNTRL 2630	YAKIMA STORE ROOM	CAGW	210	9	153	48	0	0	0	0
1541000	PLNT M&S STK CNTRL 2630	YAKIMA STORE ROOM	WA	123	0	0	123	0	0	0	0
1541000	PLNT M&S STK CNTRL 2635	ENTERPRISE STORE ROOM	OR	220	0	220	0	0	0	0	0
1541000	PLNT M&S STK CNTRL 2640	PENDLETON STORE ROOM	OR	683	0	683	0	0	0	0	0
1541000	PLNT M&S STK CNTRL 2650	HOOD RIVER STORE ROOM	OR	366	0	366	0	0	0	0	0
1541000	PLNT M&S STK CNTRL 2655	PORTLAND METRO - STORE ROOM	OR	8,887	0	8,887	0	0	0	0	0
1541000	PLNT M&S STK CNTRL 2660	ASTORIA STORE ROOM	OR	1,018	0	1,018	0	0	0	0	0
1541000	PLNT M&S STK CNTRL 2665	MADRAS STORE ROOM	OR	241	0	241	0	0	0	0	0
1541000	PLNT M&S STK CNTRL 2675	BEND STORE ROOM	OR	1,640	0	1,640	0	0	0	0	0
1541000	PLNT M&S STK CNTRL 2805	ALBANY STORE ROOM	OR	206	0	206	0	0	0	0	0
1541000	PLNT M&S STK CNTRL 2810	LINCOLN CITY STORE ROOM	OR	246	0	246	0	0	0	0	0
1541000	PLNT M&S STK CNTRL 2830	ROSEBURG STORE ROOM	OR	2,269	0	2,269	0	0	0	0	0
1541000	PLNT M&S STK CNTRL 2835	COOS BAY STORE ROOM	OR	685	0	685	0	0	0	0	0
1541000	PLNT M&S STK CNTRL 2840	GRANTS PASS STORE ROOM	OR	760	0	760	0	0	0	0	0
1541000	PLNT M&S STK CNTRL 2845	MEDFORD STORE ROOM	OR	895	0	895	0	0	0	0	0



D

Materials & Supplies

Average of Monthly Averages Ending - December 2016

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 2850	KLAMATH FALLS STORE ROOM	OR	2,204	0	2,204	0	0	0	0	0
1541000	PLNT M&S STK CNTRL 2855	LAKEVIEW STORE ROOM	OR	118	0	118	0	0	0	0	0
1541000	PLNT M&S STK CNTRL 2860	ALTURAS STORE ROOM	CA	81	81	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL 2865	MT SHASTA STORE ROOM	CA	201	201	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL 2870	YREKA STORE ROOM	CA	712	712	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL 2875	CRESENT CITY STORE ROOM	CA	325	325	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL 5005	TREMONTON STORE ROOM	SO	144	3	34	10	21	67	9	0
1541000	PLNT M&S STK CNTRL 5110	MATERIAL PACKAGING CENTER - WEST	OR	0	0	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL 5115	DEMC - SLC	SNPD	120	4	31	8	13	58	6	0
1541000	PLNT M&S STK CNTRL 5120	DEMC - MEDFORD	OR	81	0	81	0	0	0	0	0
1541000	PLNT M&S STK CNTRL 5125	DEMC - OREGON	OR	6,308	0	6,308	0	0	0	0	0
1541000	PLNT M&S STK CNTRL 5130	MEDFORD HUB	OR	5,394	0	5,394	0	0	0	0	0
1541000	PLNT M&S STK CNTRL 5135	YAKIMA HUB	WA	4,919	0	0	4,919	0	0	0	0
1541000	PLNT M&S STK CNTRL 5140	PRESTON HUB	IDU	3,165	0	0	0	0	0	3,165	0
1541000	PLNT M&S STK CNTRL 5145	RAWLINS HUB	WYU	8	0	0	0	8	0	0	0
1541000	PLNT M&S STK CNTRL 5150	RICHFIELD HUB	UT	3,666	0	0	0	0	3,666	0	0
1541000	PLNT M&S STK CNTRL 5155	CASPER HUB	WYP	5,952	0	0	0	5,952	0	0	0
1541000	PLNT M&S STK CNTRL 5160	SALT LAKE METRO HUB	UT	19,371	0	0	0	0	19,371	0	0
1541000	PLNT M&S STK CNTRL 5200	UTAH TRANSPORTATION BUILDING	SNPD	57	2	15	4	6	28	3	0
1541000	PLNT M&S STK CNTRL 5300	METER TEST WAREHOUSE	UT	19	0	0	0	0	19	0	0
1541000 Total				230,365	2,078	45,008	9,029	38,279	119,950	15,960	61
1541500	OTHER M&S 0	M&S GLENROCK COAL MINE	CAEE	0	0	0	0	0	0	0	0
1541500	OTHER M&S 120001	OTHER MATERIAL & SUPPLIES - GENERAL STOC	CAGE	-178	0	0	0	-41	-120	-17	0
1541500	OTHER M&S 120001	OTHER MATERIAL & SUPPLIES - GENERAL STOC	SO	126	2	30	9	19	58	8	0
1541500	OTHER M&S 120001	OTHER MATERIAL & SUPPLIES - GENERAL STOC	UT	494	0	0	0	0	494	0	0
1541500 Total				443	2	30	9	-22	432	-9	0
1541900	PLNT M&S GEN JV CUT 0	PLANT M&S - GENERATION JV CUTBACK	CAGE	0	0	0	0	0	0	0	0
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	5,690	0	0	0	1,306	3,845	536	3
1541900	PLNT M&S GEN JV CUT 120005	JV CUTBACK MATERIAL & SUPPLIES INVENTORY	JBG	-4,657	-200	-3,385	-1,055	-4	-11	-2	0
1541900	PLNT M&S GEN JV CUT 120005	JV CUTBACK MATERIAL & SUPPLIES INVENTORY	SG	1,380	22	362	113	208	592	82	0
1541900	PLNT M&S GEN JV CUT 120005	JV CUTBACK MATERIAL & SUPPLIES INVENTORY	SO	3	0	1	0	0	1	0	0
1541900 Total				2,416	-178	-3,023	-942	1,511	4,428	617	4
1549900	CR-OBSOL&SURPL INV 102930	SB Asset # 120930	SO	-27	-1	-7	-2	-4	-13	-2	0
1549900	CR-OBSOL&SURPL INV 120930	INVENTORY RESERVE POWER SUPPLY	SG	-959	-15	-252	-79	-144	-412	-57	0
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	0	0	0	0	0	0	0	0
1549900	CR-OBSOL&SURPL INV 120932	Inventory Reserve - RMP (T&D)	SNPD	-1,458	-49	-380	-95	-160	-702	-72	0
1549900	CR-OBSOL&SURPL INV 120933	Inventory Reserve - PP (T&D)	SNPD	-688	-23	-179	-45	-76	-331	-34	0
1549900 Total				-3,145	-89	-820	-221	-386	-1,463	-165	0
2531600	WORK CAP DEP-UAMPS 289920	WORKING CAPITAL DEPOSIT - UAMPS	CAEE	-2,183	0	0	0	-552	-1,417	-213	-1
2531600 Total				-2,183	0	0	0	-552	-1,417	-213	-1
2531700	WORKG CAP DEP-DG&T 289921	OTH DEF CR - WORKING CAPITAL DEPOS-DG&T	CAEE	-2,671	0	0	0	-676	-1,734	-260	-1



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Materials & Supplies

Average of Monthly Averages Ending - December 2016

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
2531700 Total			-2,671	0	0	0	-676	-1,734	-260	-1	0
2531800	WCD-PROVO-PLNT M&S	289922	OTH DEF CR - WCD - PROVO - PLANT M&S	CAGE	-273	0	0	-63	-184	-26	0
2531800 Total			-273	0	0	0	-63	-184	-26	0	0
Grand Total			442,461	3,110	62,282	14,474	85,771	242,391	34,272	161	0

B14. CASH WORKING CAPITAL



Cash Working Capital

Twelve Month Average Ending - December 2016

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	0	0
1430000 Total					3	0	1	0	0	0	0
1431000	EMP ACCOUNTS REC	0	EMPLOYEE RECEIVABLES	SO	4,636	91	1,102	316	689	2,144	291
1431000 Total					4,636	91	1,102	316	689	2,144	291
1431200	MISC OTHER LOANS-CSS	0	MISC OTHER LOANS	SO	0	0	0	0	0	0	0
1431200 Total					0	0	0	0	0	0	0
1431500	INC TAXES RECEIVABLE	0	INCOME TAXES RECEIVABLE	SO	34	1	8	2	5	16	2
1431500	INC TAXES RECEIVABLE	116133	InterCo State Tax Rec-(Even Years)- MEHC	SO	197	4	47	13	29	91	12
1431500	INC TAXES RECEIVABLE	116134	InterCo State Tax Rec -(Odd Years)- MEHC	SO	-97	-2	-23	-7	-14	-45	-6
1431500 Total					135	3	32	9	20	62	8
1432600	P.C.LOANS - EMPL	0	PC LOANS - EMPLOYEE	SO	0	0	0	0	0	0	0
1432600 Total					0	0	0	0	0	0	0
1433000	JOINT OWNER REC	0	JOINT OWNER RECEIVABLE	SO	22,463	443	5,341	1,531	3,340	10,389	1,412
1433000 Total					22,463	443	5,341	1,531	3,340	10,389	1,412
1436000	OTH ACCT REC	0	OTHER ACCOUNTS RECEIVABLE	SO	14,518	286	3,452	990	2,159	6,715	912
1436000 Total					14,518	286	3,452	990	2,159	6,715	912
1437000	CSS OAR BILLINGS	0	CSS OAR BILLINGS	SO	4,086	81	971	278	608	1,890	257
1437000 Total					4,086	81	971	278	608	1,890	257
1437100	CSS OAR BILLINGS-WOR	0	OTHER ACCT REC CCS	SO	-494	-10	-118	-34	-74	-229	-31
1437100 Total					-494	-10	-118	-34	-74	-229	-31
2300000	ASSET RETIREMENT OBL	284915	ARO LIAB - DEER CREEK MINE RECLAMATION	OTHER	-9,185	0	0	0	0	0	0
2300000 Total					-9,185	0	0	0	0	0	0
2320000	ACCOUNTS PAYABLE	210412	Marengo Wind Proj Accrual	SO	0	0	0	0	0	0	0
2320000	ACCOUNTS PAYABLE	210460	JOINT OWNER RECEIVABLES - CREDIT	CAEE	-3,309	0	0	0	-837	-2,148	-322
2320000	ACCOUNTS PAYABLE	210470	Minority Plant Accrual-Idaho Power (T&D)	CAGE	0	0	0	0	0	0	0
2320000	ACCOUNTS PAYABLE	210643	Mountain Fuel Supply Co	CAEE	0	0	0	0	0	0	0
2320000	ACCOUNTS PAYABLE	210648	Spring Creek Coal - Centralia Purchases	CAEE	0	0	0	0	0	0	0
2320000	ACCOUNTS PAYABLE	210651	Genwal Coal Co Inc	CAEE	0	0	0	0	0	0	0
2320000	ACCOUNTS PAYABLE	210656	Foidel Creek/Cypress Coal Purchase	CAEE	0	0	0	0	0	0	0
2320000	ACCOUNTS PAYABLE	211108	UNION DUES/CONTRIBUTIONS WITHHOLDING	SO	0	0	0	0	0	0	0
2320000	ACCOUNTS PAYABLE	211112	UNITED FUND/CHARITABLE WITHHOLDINGS	SO	0	0	0	0	0	0	0
2320000	ACCOUNTS PAYABLE	211116	DEPENDENT SUPPORT/LEVY WITHHOLDINGS	SO	-9	0	-2	-1	-1	-4	-1
2320000	ACCOUNTS PAYABLE	215077	K-PLUS EMPLOYER CONTRIBUTIONS - ENHANCED	SO	-494	-10	-117	-34	-73	-228	-31
2320000	ACCOUNTS PAYABLE	215078	K-Plus Employer Contributions - Fixed	SO	-1,284	-25	-305	-88	-191	-594	-81
2320000	ACCOUNTS PAYABLE	215080	METLIFE MEDICAL INSURANCE	SO	-2,923	-58	-695	-199	-435	-1,352	-184
2320000	ACCOUNTS PAYABLE	215081	OTHER EMPLOYEE BENEFITS	SO	0	0	0	0	0	0	0
2320000	ACCOUNTS PAYABLE	215082	METLIFE DENTAL INSURANCE	SO	-63	-1	-15	-4	-9	-29	-4
2320000	ACCOUNTS PAYABLE	215084	METLIFE VISION INSURANCE	SO	-49	-1	-12	-3	-7	-22	-3
2320000	ACCOUNTS PAYABLE	215085	Western Utilities Dental Payable	SO	-1	0	0	0	0	-1	0
2320000	ACCOUNTS PAYABLE	215086	Western Utilities Vision Payable	SO	-1	0	0	0	0	0	0
2320000	ACCOUNTS PAYABLE	215090	LUMENOS HEALTH PLAN	SO	0	0	0	0	0	0	0
2320000	ACCOUNTS PAYABLE	215095	HMO HEALTH PLAN	SO	-2	0	-1	0	0	-1	0
2320000	ACCOUNTS PAYABLE	215096	DELTA DENTAL	SO	0	0	0	0	0	0	0



Cash Working Capital

Twelve Month Average Ending - December 2016

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	-10	0	-2	-1	-1	-4	-1	0
2320000	ACCOUNTS PAYABLE 215116	IBEW 57 MEDICAL INSURANCE	SO	-29	-1	-7	-2	-4	-13	-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	2	0	1	0	0	1	0	0
2320000	ACCOUNTS PAYABLE 215351	"IBEW 57 DEPENDENT CARE REIMBURSEMENT, C	SO	0	0	0	0	0	0	0	0
2320000	ACCOUNTS PAYABLE 215356	"HEALTH REIMBURSEMENT, CURRENT YEAR"	SO	-22	0	-5	-1	-3	-10	-1	0
2320000	ACCOUNTS PAYABLE 215357	"DEPENDENT CARE REIMBURSEMENT, CURRENT Y	SO	6	0	2	0	1	3	0	0
2320000	ACCOUNTS PAYABLE 215425	OR DOE Cool School Program	OTHER	-14	0	0	0	0	0	0	-14
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	0	0	0	0	0	0	0	0
2320000	ACCOUNTS PAYABLE 235230	ACCRUAL - ROYALTIES	CAEE	-51	0	0	0	-13	-33	-5	0
2320000	ACCOUNTS PAYABLE 235502	Payroll Reconciliation	SO	0	0	0	0	0	0	0	0
2320000	ACCOUNTS PAYABLE 235504	Sales Incentive Accrual	SO	0	0	0	0	0	0	0	0
2320000	ACCOUNTS PAYABLE 235511	Incentive Plan - Power Supply	SO	0	0	0	0	0	0	0	0
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	0	0	0	0	0	0	0	0
2320000	ACCOUNTS PAYABLE 235529	Met Pay	SO	0	0	0	0	0	0	0	0
2320000	ACCOUNTS PAYABLE 235554	Continuation Pay	SO	0	0	0	0	0	0	0	0
2320000	ACCOUNTS PAYABLE 235561	International Assign Adj	SO	0	0	0	0	0	0	0	0
2320000	ACCOUNTS PAYABLE 235599	Safety Award	SO	-1,505	-30	-358	-103	-224	-696	-95	0
2320000	ACCOUNTS PAYABLE 240330	PROVISION FOR WORKERS' COMPENSATION	SO	-306	-6	-73	-21	-45	-141	-19	0
2320000 Total				-10,062	-132	-1,590	-456	-1,844	-5,274	-748	-4
2533000	O DEF CR-MISC PPL 289517	TRAPPER MINE FINAL RECLAMATION	CAGE	-5,979	0	0	0	-1,372	-4,040	-563	-3
2533000 Total				-5,979	0	0	0	-1,372	-4,040	-563	-3
Grand Total				20,120	763	9,192	2,635	3,526	11,659	1,538	6

B15. MISC. RATE BASE



D

Miscellaneous Rate Base

Average of Monthly Averages Ending - December 2016

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	0	0	0	32,862	96,734	13,494	78	0
1140000	EL PLT ACQUIST ADJ	1140000	ELECTRIC PLANT ACQUISITION ADJUSTMENTS	UT	11,764	0	0	0	0	11,764	0	0	0
1140000 Total					154,932	0	0	0	32,862	108,498	13,494	78	0
1150000	Ac Prov El Pt Acq Ad	1140000	ACCUM PROV ELECTRIC PLANT ACQUISITION AD	CAGE	-114,057	0	0	0	-26,180	-77,065	-10,750	-62	0
1150000	Ac Prov El Pt Acq Ad	1140000	ACCUM PROV ELECTRIC PLANT ACQUISITION AD	UT	-389	0	0	0	0	-389	0	0	0
1150000 Total					-114,447	0	0	0	-26,180	-77,454	-10,750	-62	0
1651000	PREPAY-INSURANCE	132001	PREPAID INSURANCE - SPECIAL COVERAGE	SO	0	0	0	0	0	0	0	0	0
1651000	PREPAY-INSURANCE	132002	PREPAID INSURANCE - BURGLARY & ROBBERY	SO	0	0	0	0	0	0	0	0	0
1651000	PREPAY-INSURANCE	132004	PREPAID INSURANCE - FOREIGN LIABILITY	SO	0	0	0	0	0	0	0	0	0
1651000	PREPAY-INSURANCE	132005	PREPAID INSURANCE - JIM BRIDGER OPERATIO	SO	0	0	0	0	0	0	0	0	0
1651000	PREPAY-INSURANCE	132006	PREPAID INSURANCE - LEASEBACK LIABILITY	SO	0	0	0	0	0	0	0	0	0
1651000	PREPAY-INSURANCE	132007	PREPAID INSURANCE - WYODAK OPERATIONS	SO	0	0	0	0	0	0	0	0	0
1651000	PREPAY-INSURANCE	132008	PREPAID INSURANCE - PUBLIC LIABILITY & P	SO	1,386	27	330	94	206	641	87	0	0
1651000	PREPAY-INSURANCE	132009	PREPAID INSURANCE - JOINT VENTURE HUNTER	SO	0	0	0	0	0	0	0	0	0
1651000	PREPAY-INSURANCE	132010	PREPAID INSURANCE - JOINT VENTURE HUNTER	SO	0	0	0	0	0	0	0	0	0
1651000	PREPAY-INSURANCE	132012	PREPAID INSURANCE - ALLPURPOSE INSURANCE	SO	2,508	49	596	171	373	1,160	158	1	0
1651000	PREPAY-INSURANCE	132013	PREPAID INSURANCE - D&O LIABILITY	SO	0	0	0	0	0	0	0	0	0
1651000	PREPAY-INSURANCE	132015	PREPAID INSURANCE - FOOTE CREEK	SG	0	0	0	0	0	0	0	0	0
1651000	PREPAY-INSURANCE	132016	PREPAID INS-MINORITY OWNED PLANTS	SO	402	8	96	27	60	186	25	0	0
1651000	PREPAY-INSURANCE	132045	PREPAID WORKERS COMPENSATION	SO	388	8	92	26	58	180	24	0	0
1651000	PREPAY-INSURANCE	132050	PREPAID IBEW 57 MEDICAL	SO	0	0	0	0	0	0	0	0	0
1651000	PREPAY-INSURANCE	132055	PREPAID EMPLOYEE BENEFIT COSTS	SO	259	5	61	18	38	120	16	0	0
1651000 Total					4,943	98	1,175	337	735	2,286	311	1	0
1652000	PREPAY-TAXES	132101	PREPAID PROPERTY TAX	GPS	4,638	92	1,103	316	690	2,145	291	1	0
1652000	PREPAY-TAXES	132102	CA - PREPAID PROPERTY TAX	GPS	0	0	0	0	0	0	0	0	0
1652000	PREPAY-TAXES	132103	UT - PREPAID PROPERTY TAX	GPS	0	0	0	0	0	0	0	0	0
1652000	PREPAY-TAXES	132109	UTE-PREPAID POSSESSORY INTEREST	GPS	8	0	2	1	1	4	0	0	0
1652000	PREPAY-TAXES	132110	SHO-BAN-PREPAID POSSESSORY INTEREST	GPS	61	1	15	4	9	28	4	0	0
1652000	PREPAY-TAXES	132111	Goshute - Prepaid Possessory Interest	GPS	6	0	1	0	1	3	0	0	0
1652000	PREPAY-TAXES	132200	"Prepaid Taxes (Federal, State, Local)"	SO	1	0	0	0	0	0	0	0	0
1652000	PREPAY-TAXES	132910	PREPAYMENT OF HARDWARE & SOFTWARE	SO	0	0	0	0	0	0	0	0	0
1652000	PREPAY-TAXES	132924	OTH PREPAY-OREGON DOE FEE	SO	805	16	191	55	120	372	51	0	0
1652000 Total					5,519	109	1,312	376	821	2,553	347	2	0
1652100	PREPAY - OTHER	132040	PREPAID PENSION COSTS	SO	0	0	0	0	0	0	0	0	0
1652100	PREPAY - OTHER	132095	PREPAID EMISSIONS PERMIT FEES (UT)	CAGE	372	0	0	0	85	252	35	0	0
1652100	PREPAY - OTHER	132097	Prepaid CA GHG Cap & Trade Allowances	OTHER	8,494	0	0	0	0	0	0	0	8,494
1652100	PREPAY - OTHER	132098	Prepaid - CA GHG Wholesale	OTHER	4,534	0	0	0	0	0	0	0	4,534
1652100	PREPAY - OTHER	132310	PREPAID RATING AGENCY	SO	55	1	13	4	8	25	3	0	0
1652100	PREPAY - OTHER	132320	Prepaid Surety Bond Costs	SO	30	1	7	2	4	14	2	0	0
1652100	PREPAY - OTHER	132602	OTH PREPAY - MEDFORD ENTERPRISE - RENT	SO	0	0	0	0	0	0	0	0	0
1652100	PREPAY - OTHER	132603	OTH PREPAY - ASHTON PLANT LAND	CAGE	2	0	0	0	0	1	0	0	0
1652100	PREPAY - OTHER	132606	OTHER PREPAY - LEASE COMMISSIONS	SO	0	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	0
1652100	PREPAY - OTHER	132608	Prepaid - Records Management Costs	SG	54	1	14	4	8	23	3	0	0
1652100	PREPAY - OTHER	132620	PREPAYMENTS - WATER RIGHTS LEASE	SG	787	12	207	65	119	338	47	0	0



Miscellaneous Rate Base

Average of Monthly Averages Ending - December 2016

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 132621	Prepayments - Water Rights (Ferron Canal)	CAGE	307	0	0	0	70	207	29	0
1652100	PREPAY - OTHER 132622	Prepayments - Water Rights (Hntgtn-Clev)	CAGE	242	0	0	0	56	164	23	0
1652100	PREPAY - OTHER 132623	Prepaid Lake Side CUWCD Water Fee	CAGE	198	0	0	0	45	134	19	0
1652100	PREPAY - OTHER 132625	PREPAYMENTS-CES/WAY/SEMPRA-DSM ENERGY S	SG	0	0	0	0	0	0	0	0
1652100	PREPAY - OTHER 132650	PREPAID DUES	SO	4,502	89	1,070	307	669	2,082	283	1
1652100	PREPAY - OTHER 132700	PREPAID RENT	GPS	29	1	7	2	4	14	2	0
1652100	PREPAY - OTHER 132701	INTERCO PREPAID RENT	GPS	0	0	0	0	0	0	0	0
1652100	PREPAY - OTHER 132705	Prepaid Pole Contact	SG	271	4	71	22	41	116	16	0
1652100	PREPAY - OTHER 132740	PREPAID O&M WIND	CAGW	0	0	0	0	0	0	0	0
1652100	PREPAY - OTHER 132825	Prepaid LGIA Transmission	SG	605	9	159	50	91	260	36	0
1652100	PREPAY - OTHER 132831	PREPAID BPA TRANSM - WINE COUNTRY	CAGW	984	42	718	224	0	0	0	0
1652100	PREPAY - OTHER 132900	PREPAYMENTS - OTHER	SO	842	17	200	57	125	389	53	0
1652100	PREPAY - OTHER 132901	PRE FEES - OREGON PUB UTIL COMMISSION	OR	2,044	0	2,044	0	0	0	0	0
1652100	PREPAY - OTHER 132903	PREP FEES-UTAH PUBLIC SERVICE COMMISSION	UT	3,315	0	0	0	0	3,315	0	0
1652100	PREPAY - OTHER 132904	PREP FEES-IDAHO PUB UTIL COMMISSION	IDU	221	0	0	0	0	0	221	0
1652100	PREPAY - OTHER 132905	PREP FEES-WYO PUBLIC SERVICE COMMISSION	WYP	144	0	0	0	144	0	0	0
1652100	PREPAY - OTHER 132909	Prepaid Licensing Fees	SO	0	0	0	0	0	0	0	0
1652100	PREPAY - OTHER 132910	Prepayments - Hardware & Software	SO	9,357	185	2,225	638	1,391	4,328	588	3
1652100	PREPAY - OTHER 132926	PREPAID ROYALTIES	CAEE	37	0	0	0	9	24	4	0
1652100	PREPAY - OTHER 132998	PREPAID INSURANCE	CAEE	-132	0	0	0	-33	-85	-13	0
1652100	PREPAY - OTHER 132999	PREPAY - RECLASS TO LT	SO	-1,080	-21	-257	-74	-161	-499	-68	0
1652100	PREPAY - OTHER 134000	L/T PREPAY RECLASS	SO	1,211	24	288	83	180	560	76	0
1652100	PREPAY - OTHER 182600	PREPAYMENT-OTHER	CAEE	0	0	0	0	0	0	0	0
1652100 Total				37,425	364	6,766	1,384	2,859	11,661	1,359	5
1655000	PREPAY-COAL MIN EX 132400	PREPAID - TAXES	CAEE	0	0	0	0	0	0	0	0
1655000 Total				0	0	0	0	0	0	0	0
2281100	PROP INS-THERMAL 280301	ACC. PROV. PROP INS. - THERMAL	SO	0	0	0	0	0	0	0	0
2281100 Total				0	0	0	0	0	0	0	0
2281200	ACC PRV-INS-T&D LN 280290	STORM REIMBURSEMENTS	SO	0	0	0	0	0	0	0	0
2281200	ACC PRV-INS-T&D LN 280302	ACC. PROV. PROP INS. - T&D LINES	SO	0	0	0	0	0	0	0	0
2281200	ACC PRV-INS-T&D LN 280308	Accum Prov For Prop Ins - RMP T&D	SO	0	0	0	0	0	0	0	0
2281200 Total				0	0	0	0	0	0	0	0
2282100	ACC PRV I&D & DAMAG 280311	ACC. PROV. I & D - EXCL. AUTO	SO	-51,762	-1,021	-12,308	-3,528	-7,697	-23,941	-3,253	-14
2282100 Total				-51,762	-1,021	-12,308	-3,528	-7,697	-23,941	-3,253	-14
2282200	ACC PRV I & D AUTO 280312	ACC. PROV. I & D - AUTO	SO	0	0	0	0	0	0	0	0
2282200 Total				0	0	0	0	0	0	0	0
2282300	ACC PROV I&D-CONST 280313	ACC. PROV. I&D - CONST.	SO	0	0	0	0	0	0	0	0
2282300 Total				0	0	0	0	0	0	0	0
2282500	Acc Prov I&D-Insur 116925	Insurance Reimbursements Receivable I&D	SO	34,511	681	8,206	2,352	5,132	15,962	2,169	10
2282500 Total				34,511	681	8,206	2,352	5,132	15,962	2,169	10
2283000	PEN/BENFT-SICK 187240	CONTRA REG ASSET - TRANSITION PLAN SEVER	SO	0	0	0	0	0	0	0	0
2283000	PEN/BENFT-SICK 280319	ACCRUAL-TRANSITION PLAN SEVERANCE PAYMEN	SO	0	0	0	0	0	0	0	0
2283000	PEN/BENFT-SICK 280349	SUPPL. PENSION BENEFITS (RETIRE ALLOW)	SO	-2,120	-42	-504	-144	-315	-980	-133	-1
2283000 Total				-2,120	-42	-504	-144	-315	-980	-133	-1
2283400	POST-RETIREMENT BEN 280321	FAS 106 - PACIFICORP EXCL. COAL MINES	SO	0	0	0	0	0	0	0	0



Miscellaneous Rate Base

Average of Monthly Averages Ending - December 2016

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account		Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
2283400 Total					0	0	0	0	0	0	0	0	0
2283500	PENSIONS	280340	PENSION	SO	0	0	0	0	0	0	0	0	0
2283500	PENSIONS	280350	Pension - Local 57	SO	-925	-18	-220	-63	-138	-428	-58	0	0
2283500 Total					-925	-18	-220	-63	-138	-428	-58	0	0
2284100	AC MIS OP PR-OTHER	289320	CHEHALIS WA EFSEC C02 MITIGATION OBLIG	CAGW	-1,124	-48	-820	-256	0	0	0	0	0
2284100 Total					-1,124	-48	-820	-256	0	0	0	0	0
2284200	ACC PRV DECOM-TRJN	284910	DECOMMISSIONING LIABILITY	TROJD	0	0	0	0	0	0	0	0	0
2284200 Total					0	0	0	0	0	0	0	0	0
2530000	OTHER DEF CREDITS	289005	UNEARNED JOINT USE POLE CONTACT REVENUE	CA	-218	-218	0	0	0	0	0	0	0
2530000	OTHER DEF CREDITS	289005	UNEARNED JOINT USE POLE CONTACT REVENUE	IDU	-59	0	0	0	0	0	-59	0	0
2530000	OTHER DEF CREDITS	289005	UNEARNED JOINT USE POLE CONTACT REVENUE	QR	-1,149	0	-1,149	0	0	0	0	0	0
2530000	OTHER DEF CREDITS	289005	UNEARNED JOINT USE POLE CONTACT REVENUE	UT	-826	0	0	0	0	-826	0	0	0
2530000	OTHER DEF CREDITS	289005	UNEARNED JOINT USE POLE CONTACT REVENUE	WA	-346	0	0	-346	0	0	0	0	0
2530000	OTHER DEF CREDITS	289005	UNEARNED JOINT USE POLE CONTACT REVENUE	WYP	-145	0	0	0	-145	0	0	0	0
2530000 Total					-2,743	-218	-1,149	-346	-145	-826	-59	0	0
2539900	OTH DEF CR - OTHER	230155	EMPLOYEE HOUSING SECURITY DEPOSITS	CA	-17	-17	0	0	0	0	0	0	0
2539900	OTH DEF CR - OTHER	230155	EMPLOYEE HOUSING SECURITY DEPOSITS	CAGW	-1	0	-1	0	0	0	0	0	0
2539900	OTH DEF CR - OTHER	288612	Envir Liab - Alturas CA Svc Center	SO	0	0	0	0	0	0	0	0	0
2539900	OTH DEF CR - OTHER	288614	Envir Liab - American Barrel (UT)	SO	-1,232	-24	-293	-84	-183	-570	-77	0	0
2539900	OTH DEF CR - OTHER	288616	Envir Liab - Astoria/Unocal (Downtown)	SO	-1,164	-23	-277	-79	-173	-538	-73	0	0
2539900	OTH DEF CR - OTHER	288618	Envir Liab - Astoria Young's Bay	SO	-424	-8	-101	-29	-63	-196	-27	0	0
2539900	OTH DEF CR - OTHER	288620	Envir Liab - Big Fork Hydro Plant (MT)	SO	-247	-5	-59	-17	-37	-114	-15	0	0
2539900	OTH DEF CR - OTHER	288621	Envir Liab - Bors Property	SO	-1	0	0	0	0	-1	0	0	0
2539900	OTH DEF CR - OTHER	288622	Envir Liab - Bridger Coal Fuel Oil Spill	SO	-967	-19	-230	-66	-144	-447	-61	0	0
2539900	OTH DEF CR - OTHER	288624	Envir Liab - Bridger FGD Pond 1 Closure	SO	-1,213	-24	-288	-83	-180	-561	-76	0	0
2539900	OTH DEF CR - OTHER	288626	Envir Liab - Bridger Plant Oil Spills	SO	-967	-19	-230	-66	-144	-447	-61	0	0
2539900	OTH DEF CR - OTHER	288627	Envir Liab - Carbon Ash Spill	SO	-50	-1	-12	-3	-7	-23	-3	0	0
2539900	OTH DEF CR - OTHER	288628	Envir Liab - Cedar Steam Plant (UT)	SO	-23	0	-5	-2	-3	-11	-1	0	0
2539900	OTH DEF CR - OTHER	288630	Envir Liab - Dave Johnston Oil Spill	SO	-993	-20	-236	-68	-148	-459	-62	0	0
2539900	OTH DEF CR - OTHER	288631	ENVIR LIAB - DAVE JOHNSTON OIL SPILL	SO	-58	-1	-14	-4	-9	-27	-4	0	0
2539900	OTH DEF CR - OTHER	288632	Envir Liab - Eugene MGP (50% PCR)	SO	-370	-7	-88	-25	-55	-171	-23	0	0
2539900	OTH DEF CR - OTHER	288634	Envir Liab - Everett MGP (2/3 PCR)	SO	-212	-4	-50	-14	-31	-98	-13	0	0
2539900	OTH DEF CR - OTHER	288636	Envir Liab - Hunter Fuel Oil Spills	SO	-86	-2	-20	-6	-13	-40	-5	0	0
2539900	OTH DEF CR - OTHER	288638	Envir Liab - Huntington Ash Landfill	SO	-154	-3	-37	-11	-23	-71	-10	0	0
2539900	OTH DEF CR - OTHER	288640	Envir Liab - Idaho Falls Pole Yard	SO	-1,987	-39	-472	-135	-295	-919	-125	-1	0
2539900	OTH DEF CR - OTHER	288642	Envir Liab - Jordan Plant Substation	SO	-174	-3	-41	-12	-26	-80	-11	0	0
2539900	OTH DEF CR - OTHER	288646	Envir Liab - Montague Ranch (CA)	SO	-220	-4	-52	-15	-33	-102	-14	0	0
2539900	OTH DEF CR - OTHER	288648	Envir Liab - Naughton FGD Pond Closure	SO	-244	-5	-58	-17	-36	-113	-15	0	0
2539900	OTH DEF CR - OTHER	288650	Envir Liab - Ogden MGP	SO	-662	-13	-157	-45	-98	-306	-42	0	0
2539900	OTH DEF CR - OTHER	288652	Envir Liab - Olympia MGP	SO	-46	-1	-11	-3	-7	-21	-3	0	0
2539900	OTH DEF CR - OTHER	288654	Envir Liab - Pendleton OR Svc Center	SO	-5	0	-1	0	-1	-2	0	0	0
2539900	OTH DEF CR - OTHER	288656	Envir Liab - Portland Harbor Srce Cntrl	SO	-8,862	-175	-2,107	-604	-1,318	-4,099	-557	-2	0
2539900	OTH DEF CR - OTHER	288660	Envir Liab - Silver Bell/Telluride	SO	-1,771	-35	-421	-121	-263	-819	-111	0	0
2539900	OTH DEF CR - OTHER	288664	Envir Liab - Tacoma A St. (25% PCR)	SO	-115	-2	-27	-8	-17	-53	-7	0	0
2539900	OTH DEF CR - OTHER	288666	Envir Liab - Utah Metals East	SO	-770	-15	-183	-53	-115	-356	-48	0	0



Miscellaneous Rate Base

Average of Monthly Averages Ending - December 2016

Allocation Method - Factor West Control Area

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2539900	OTH DEF CR - OTHER 288668	Envir Liab - Wyodak Fuel Oil Spill	SO	-75	-1	-18	-5	-11	-35	-5	0
2539900	OTH DEF CR - OTHER 289025	DEF REV-DUKE/HERMISTON GAS SALE NOVATION	CAEW	0	0	0	0	0	0	0	0
2539900	OTH DEF CR - OTHER 289051	DEFERRED RENT REVENUE AMORT OIL & GAS LE	CAGW	-247	-11	-180	-56	0	0	0	0
2539900	OTH DEF CR - OTHER 289341	Accrued Royalties-Reg Rcvry-Noncurrent	CAEE	-2,393	0	0	0	-605	-1,554	-233	-1
2539900	OTH DEF CR - OTHER 289904	LAKEVIEW BUYOUT	SG	0	0	0	0	0	0	0	0
2539900	OTH DEF CR - OTHER 289909	REDDING CONTRACT	CAGW	0	0	0	0	0	0	0	0
2539900	OTH DEF CR - OTHER 289913	MCI - F.O.G. WIRE LEASE	SG	-1,277	-20	-335	-105	-192	-548	-76	0
2539900	OTH DEF CR - OTHER 289914	AMERICAN ELECTRIC POWER CRP	CAGE	5,437	0	0	0	1,248	3,673	512	3
2539900	OTH DEF CR - OTHER 289914	AMERICAN ELECTRIC POWER CRP	SG	-5,769	-90	-1,514	-474	-869	-2,478	-342	-2
2539900	OTH DEF CR - OTHER 289915	FOOTCREEK CONTRACT	CAGE	0	0	0	0	0	0	0	0
2539900	OTH DEF CR - OTHER 289925	TRANSM CONST SECURITY DEPOSITS	CAGE	-2,136	0	0	0	-490	-1,444	-201	-1
2539900	OTH DEF CR - OTHER 289955	Accrued Right-of-Way Obligations	WYP	-3,217	0	0	0	-3,217	0	0	0
2539900 Total				-32,713	-593	-7,521	-2,209	-7,560	-13,030	-1,791	-8
2540000	REGULATORY LIAB 231010	Reg Liab Current - Blue Sky	OTHER	-9,755	0	0	0	0	0	0	-9,755
2540000	REGULATORY LIAB 231020	Reg Liab Current - DSM	OTHER	-802	0	0	0	0	0	0	-802
2540000	REGULATORY LIAB 231045	Reg Liab Current - GHG Allowances	OTHER	151	0	0	0	0	0	0	151
2540000	REGULATORY LIAB 231050	Reg Liab Current - Def Net Power Costs	OTHER	-1,106	0	0	0	0	0	0	-1,106
2540000	REGULATORY LIAB 231055	Reg Liab Current - Def RECs in Rates	OTHER	-11	0	0	0	0	0	0	-11
2540000	REGULATORY LIAB 231060	Reg Liab Current - BPA Balancing Accts	OTHER	-4,195	0	0	0	0	0	0	-4,195
2540000	REGULATORY LIAB 231080	Reg Liab Current - REC Sales	OTHER	-34	0	0	0	0	0	0	-34
2540000	REGULATORY LIAB 231090	Reg Liab Current - Solar Feed-In	OTHER	-15,843	0	0	0	0	0	0	-15,843
2540000	REGULATORY LIAB 231100	Reg Liab Current - Other	OTHER	-5,703	0	0	0	0	0	0	-5,703
2540000	REGULATORY LIAB 288114	REG LIABILITY - OR GAIN-SALE EPUD ASSETS	OTHER	0	0	0	0	0	0	0	0
2540000	REGULATORY LIAB 288115	REG LIABILITY PROP INS RESERVE	SO	0	0	0	0	0	0	0	0
2540000	REGULATORY LIAB 288140	Reg Liability - WA A&G Credit	WA	0	0	0	0	0	0	0	0
2540000	REGULATORY LIAB 288159	RegL - Blue Sky - Recl to Curr	OTHER	9,755	0	0	0	0	0	0	9,755
2540000	REGULATORY LIAB 288161	RL-Energy Savings Assistance (ESA)-CA	OTHER	-212	0	0	0	0	0	0	-212
2540000	REGULATORY LIAB 288165	Reg Liab - OR Enrgy	OTHER	-2,501	0	0	0	0	0	0	-2,501
2540000	REGULATORY LIAB 288174	RegL - OR Asset Sale Gain-Balance Recl	OTHER	-143	0	0	0	0	0	0	-143
2540000	REGULATORY LIAB 288231	Reg Liab - OR 2013 FERC Rate True-Up	OTHER	-15,237	0	0	0	0	0	0	-15,237
2540000	REGULATORY LIAB 288240	Reg Liab - WA PCAM - CY 2016	OTHER	-528	0	0	0	0	0	0	-528
2540000	REGULATORY LIAB 288244	Reg Liability - WA PCAM Reserve 2016	OTHER	-1,052	0	0	0	0	0	0	-1,052
2540000	REGULATORY LIAB 288252	REG LIAB-2015 TAX ON BONUS DEPR-WY	WYP	-130	0	0	0	-130	0	0	0
2540000	REGULATORY LIAB 288295	RegL - BPA Balancing Accts - Recl to Cur	OTHER	4,195	0	0	0	0	0	0	4,195
2540000	REGULATORY LIAB 288405	Reg Liab-OR Direct Access 5 yr Opt Out	OTHER	-395	0	0	0	0	0	0	-395
2540000	REGULATORY LIAB 288411	Reg Liab - WA-Accel Depr 2015 GRC	WA	-350	0	0	-350	0	0	0	0
2540000	REGULATORY LIAB 288412	Reg Liab - Depr Decrease Deferral - OR	OR	-2,368	0	-2,368	0	0	0	0	0
2540000	REGULATORY LIAB 288413	Reg Liab - Depr Decrease Deferral - WA	WA	-32	0	0	-32	0	0	0	0
2540000	REGULATORY LIAB 288415	REGULATORY LIABILITY - DEF. BENEFIT- ARC	SE	0	0	0	0	0	0	0	0
2540000	REGULATORY LIAB 288420	Reg Liab - CA GHG Allowance Revenues	OTHER	791	0	0	0	0	0	0	791
2540000	REGULATORY LIAB 288423	RegL - CA GHG Allowances - Recl to Curr	OTHER	-151	0	0	0	0	0	0	-151
2540000	REGULATORY LIAB 288424	RegL - CA GHG Allowances - Balance Recl	OTHER	-857	0	0	0	0	0	0	-857
2540000	REGULATORY LIAB 288435	RegL - DSM - Recl to Curr	OTHER	802	0	0	0	0	0	0	802
2540000	REGULATORY LIAB 288443	RegL - OR RECs in Rates - Recl to Curr	OTHER	34	0	0	0	0	0	0	34
2540000	REGULATORY LIAB 288446	RegL - WY RECs in Rates - Recl to Curr	OTHER	11	0	0	0	0	0	0	11



Miscellaneous Rate Base

Average of Monthly Averages Ending - December 2016

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other	
2540000	REGULATORY LIAB 288453	RegL - OR RECs in Rates - Balance Recl	OTHER	-34	0	0	0	0	0	0	-34	
2540000	REGULATORY LIAB 288454	RegL - UT RECs in Rates - Balance Recl	OTHER	-55	0	0	0	0	0	0	-55	
2540000	REGULATORY LIAB 288456	RegL - WY RECs in Rates - Balance Recl	OTHER	-81	0	0	0	0	0	0	-81	
2540000	REGULATORY LIAB 288465	RegL - WA Def Exc NPC - Recl to Curr	OTHER	1,106	0	0	0	0	0	0	1,106	
2540000	REGULATORY LIAB 288474	RegL - UT Def Exc NPC - Balance Reclass	OTHER	-232	0	0	0	0	0	0	-232	
2540000	REGULATORY LIAB 288475	RegL - WA Def Exc NPC - Balance Reclass	OTHER	-119	0	0	0	0	0	0	-119	
2540000	REGULATORY LIAB 288476	RegL - WY Def Exc NPC - Balance Reclass	OTHER	-2,409	0	0	0	0	0	0	-2,409	
2540000	REGULATORY LIAB 288481	RegL - CA Solar Feed-In - Recl to Curr	OTHER	1,466	0	0	0	0	0	0	1,466	
2540000	REGULATORY LIAB 288484	RegL - UT Solar Feed-In - Recl to Curr	OTHER	14,378	0	0	0	0	0	0	14,378	
2540000	REGULATORY LIAB 288491	RegL - CA Solar Feed-In - Balance Recl	OTHER	-1,457	0	0	0	0	0	0	-1,457	
2540000	REGULATORY LIAB 288494	RegL - UT Solar Feed-In - Balance Recl	OTHER	-14,459	0	0	0	0	0	0	-14,459	
2540000	REGULATORY LIAB 288700	REG LIAB - OR INJURIES & DAMAGES RESERVE	OR	-6,877	0	-6,877	0	0	0	0	0	
2540000	REGULATORY LIAB 288712	REG LIAB - OR PROPERTY INSURANCE RESERVE	OR	-43	0	-43	0	0	0	0	0	
2540000	REGULATORY LIAB 288714	Reg Liab - ID Property Insurance Reserve	IDU	-538	0	0	0	0	0	-538	0	
2540000	REGULATORY LIAB 288715	Reg Liab - UT Property Insurance Reserve	UT	-3,708	0	0	0	0	-3,708	0	0	
2540000	REGULATORY LIAB 288716	Reg Liab - WY Property Insurance Reserve	WYP	-16	0	0	0	-16	0	0	0	
2540000	REGULATORY LIAB 288749	RegL - Insurance Reserves - Reclass	OTHER	-335	0	0	0	0	0	0	-335	
2540000	REGULATORY LIAB 288995	RegL - Other - Recl to Curr	OTHER	5,703	0	0	0	0	0	0	5,703	
2540000 Total				-53,376	0	-9,288	-382	-146	-3,708	-538	0	-39,314
2541050	FAS143 ARO REG LIAB 288906	ARO/Reg Diff - Trojan - WA portion	WA	264	0	0	264	0	0	0	0	
2541050 Total				264	0	0	264	0	0	0	0	
Grand Total				-21,615	-690	-14,350	-2,215	227	20,592	1,097	10	-26,286

B16. REG. ASSETS



Regulatory Assets

Average of Monthly Averages Ending - December 2016

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	INT FREE-PPL	OTHER	1,300	0	0	0	0	0	1,300
1242000	PAC PWR-INT FREE LN	0	INT FREE-PPL	WA	8	0	0	8	0	0	0
1242000 Total					1,308	0	0	8	0	0	1,300
1243200	OR-VAR WEATHER LOANS	0	INT BEARING VAR%-PPL	OR	0	0	0	0	0	0	0
1243200	OR-VAR WEATHER LOANS	0	INT BEARING VAR%-PPL	WA	0	0	0	0	0	0	0
1243200 Total					0	0	0	0	0	0	0
1244100	ENERGY FINANSWER	0	ENERGY FINANSWER	OTHER	0	0	0	0	0	0	0
1244100	ENERGY FINANSWER	0	ENERGY FINANSWER	SO	0	0	0	0	0	0	0
1244100	ENERGY FINANSWER	0	ENERGY FINANSWER	UT	33	0	0	0	33	0	0
1244100 Total					33	0	0	0	33	0	0
1244500	HOME COMFORT	0	HOME COMFORT	CA	1	1	0	0	0	0	0
1244500	HOME COMFORT	0	HOME COMFORT	OTHER	6	0	0	0	0	0	6
1244500	HOME COMFORT	0	HOME COMFORT	SO	-4	0	-1	0	-1	-2	0
1244500	HOME COMFORT	0	HOME COMFORT	WA	-1	0	0	-1	0	0	0
1244500 Total					1	1	-1	-2	-1	-2	6
1244900	FINANSWER 12,000	0	"FINANSWER 12,000"	OTHER	-1	0	0	0	0	0	-1
1244900	FINANSWER 12,000	0	"FINANSWER 12,000"	UT	1	0	0	0	1	0	0
1244900 Total					0	0	0	0	1	0	-1
1245300	IRRIGATION FINANSW	0	IRRIGATION FINANSWER	CA	20	20	0	0	0	0	0
1245300	IRRIGATION FINANSW	0	IRRIGATION FINANSWER	OTHER	-20	0	0	0	0	0	-20
1245300 Total					0	20	0	0	0	0	-20
1245400	RETROFIT ENGY FINANS	0	RETRO ENERGY FINANS	OTHER	4	0	0	0	0	0	4
1245400	RETROFIT ENGY FINANS	0	RETRO ENERGY FINANS	UT	-4	0	0	0	0	-4	0
1245400 Total					0	0	0	0	0	-4	4
1247000	ELI/GAWL LOANS (CSS)	0	ELI/GAWL SYSTEM	CA	0	0	0	0	0	0	0
1247000	ELI/GAWL LOANS (CSS)	0	ELI/GAWL SYSTEM	OTHER	0	0	0	0	0	0	0
1247000	ELI/GAWL LOANS (CSS)	0	ELI/GAWL SYSTEM	UT	1	0	0	0	1	0	0
1247000	ELI/GAWL LOANS (CSS)	0	ELI/GAWL SYSTEM	WA	0	0	0	0	0	0	0
1247000 Total					1	0	0	0	1	0	0
1247100	CSS/ELI SYSTEM LOANS	0	CSS/ELI SYSTEM	OTHER	1	0	0	0	0	0	1
1247100 Total					1	0	0	0	0	0	1
1249000	RESV UNCOLL ESC&WZ	0	ESC - RESERVE	CA	0	0	0	0	0	0	0
1249000	RESV UNCOLL ESC&WZ	0	ESC - RESERVE	OTHER	-113	0	0	0	0	0	-113
1249000	RESV UNCOLL ESC&WZ	0	ESC - RESERVE	UT	-3	0	0	0	-3	0	0
1249000	RESV UNCOLL ESC&WZ	0	ESC - RESERVE	WA	0	0	0	0	0	0	0
1249000 Total					-116	0	0	0	-3	0	-113
1822200	UNRECOVER-TROJAN	185801	UNRECOVD PLANT - TROJAN-DR	TROJP	0	0	0	0	0	0	0
1822200	UNRECOVER-TROJAN	185802	UNRECOVD PLANT - TROJAN-CR-DEP'N	TROJP	0	0	0	0	0	0	0
1822200	UNRECOVER-TROJAN	185803	UNRECOVD PLANT - TROJAN-DECOM-DR	TROJD	0	0	0	0	0	0	0
1822200	UNRECOVER-TROJAN	185804	UNRECOVD PLANT - TROJAN-DECOM-CR	TROJD	0	0	0	0	0	0	0
1822200 Total					0	0	0	0	0	0	0
1822600	UNRECOVER-TRAIL MTN	187058	Trail Mountain Mine Closure Costs	CAEE	0	0	0	0	0	0	0
1822600	UNRECOVER-TRAIL MTN	187059	TRAIL MTN MINE UNRECOVERED INVEST	CAEE	0	0	0	0	0	0	0
1822600 Total					0	0	0	0	0	0	0
1823700	OTH REGA-ENERGY WEST	186801	Reg Asset-Deer Creek-Elec Plt In Svc	CAEE	70,603	0	0	0	17,856	45,831	6,879
1823700	OTH REGA-ENERGY WEST	186802	Reg Asset-Deer Creek-EPIS Intangibles	CAEE	1,078	0	0	0	273	700	105



Regulatory Assets

Average of Monthly Averages Ending - December 2016

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other	
1823700	OTH REGA-ENERGY WEST 186805	Reg Asset-Deer Creek-CWIP	CAEE	3,960	0	0	0	1,001	2,570	386	2	0
1823700	OTH REGA-ENERGY WEST 186806	Reg Asset-Deer Creek-PS&I	CAEE	1,614	0	0	0	408	1,048	157	1	0
1823700	OTH REGA-ENERGY WEST 186811	Reg Asset-Deer Creek Sale-EPIS	CAEE	9,902	0	0	0	2,504	6,428	965	5	0
1823700	OTH REGA-ENERGY WEST 186812	Contra RA-DCM PP&E-OR-To G/L Bal Acct	OR	-123	0	-123	0	0	0	0	0	0
1823700	OTH REGA-ENERGY WEST 186815	Reg Asset-Deer Creek Sale-CWIP	CAEE	94	0	0	0	24	61	9	0	0
1823700	OTH REGA-ENERGY WEST 186816	Contra RA-DCM PP&E-To Joint Owners	CAEE	-4,445	0	0	0	-1,124	-2,885	-433	-2	0
1823700	OTH REGA-ENERGY WEST 186817	Contra RA-DCM PP&E-Amortz & Oth Adjs	CA	367	367	0	0	0	0	0	0	0
1823700	OTH REGA-ENERGY WEST 186817	Contra RA-DCM PP&E-Amortz & Oth Adjs	CAEE	-28,543	0	0	0	-7,219	-18,528	-2,781	-15	0
1823700	OTH REGA-ENERGY WEST 186817	Contra RA-DCM PP&E-Amortz & Oth Adjs	OR	280	0	280	0	0	0	0	0	0
1823700	OTH REGA-ENERGY WEST 186817	Contra RA-DCM PP&E-Amortz & Oth Adjs	UT	89	0	0	0	0	89	0	0	0
1823700	OTH REGA-ENERGY WEST 186817	Contra RA-DCM PP&E-Amortz & Oth Adjs	WYU	547	0	0	0	547	0	0	0	0
1823700	OTH REGA-ENERGY WEST 186820	Reg Asset-Deer Creek Mine ARO	CAEE	4,441	0	0	0	1,123	2,883	433	2	0
1823700	OTH REGA-ENERGY WEST 186825	Reg Asset-Deer Creek Mine M&S	CAEE	4,492	0	0	0	1,136	2,916	438	2	0
1823700	OTH REGA-ENERGY WEST 186826	Reg Asset-Deer Creek-Prepaid Royalties	CAEE	843	0	0	0	213	547	82	0	0
1823700	OTH REGA-ENERGY WEST 186828	Reg Asset-Deer Creek-Recovery Royalties	CAEE	2,616	0	0	0	662	1,698	255	1	0
1823700	OTH REGA-ENERGY WEST 186830	Reg Asset-Deer Creek-Union Suppl Ben	CAEE	2,240	0	0	0	566	1,454	218	1	0
1823700	OTH REGA-ENERGY WEST 186833	Reg Asset-Deer Creek-Nonunion Severance	CAEE	2,605	0	0	0	659	1,691	254	1	0
1823700	OTH REGA-ENERGY WEST 186835	Reg Asset-Deer Creek-Misc Closure Costs	CAEE	26,935	0	0	0	6,812	17,485	2,624	14	0
1823700	OTH REGA-ENERGY WEST 186836	Contra RA-DCM Closure-To Joint Owners	CAEE	-1,707	0	0	0	-432	-1,108	-166	-1	0
1823700	OTH REGA-ENERGY WEST 186837	Contra RA-DCM Closure-Amortz & Oth Adjs	UT	1,110	0	0	0	0	1,110	0	0	0
1823700	OTH REGA-ENERGY WEST 186837	Contra RA-DCM Closure-Amortz & Oth Adjs	WYU	-1,323	0	0	0	-1,323	0	0	0	0
1823700	OTH REGA-ENERGY WEST 186839	Reg Asset-Deer Creek-Tax Flow-Through	CAEE	2,979	0	0	0	753	1,934	290	2	0
1823700	OTH REGA-ENERGY WEST 186840	Contra Reg Asset-Deer Creek Aband	CAEE	0	0	0	0	0	0	0	0	0
1823700	OTH REGA-ENERGY WEST 186841	Contra Reg Asset-Deer Creek Aband-CA	CA	-1,350	-1,350	0	0	0	0	0	0	0
1823700	OTH REGA-ENERGY WEST 186844	Contra Reg Asset-Deer Creek Aband-UT	UT	-924	0	0	0	0	-924	0	0	0
1823700	OTH REGA-ENERGY WEST 186846	Contra Reg Asset-Deer Creek Aband-WY	WYU	-376	0	0	0	-376	0	0	0	0
1823700	OTH REGA-ENERGY WEST 186851	Contra Reg Asset-Deer Creek Closure-CA	CA	-720	-720	0	0	0	0	0	0	0
1823700	OTH REGA-ENERGY WEST 186852	CONTRA REG ASSET-DEER CREEK CLOSURE-ID	IDU	-358	0	0	0	0	0	-358	0	0
1823700	OTH REGA-ENERGY WEST 186853	Contra Reg Asset-Deer Creek Closure-OR	OR	-2,659	0	-2,659	0	0	0	0	0	0
1823700	OTH REGA-ENERGY WEST 186854	CONTRA REG ASSET-DEER CREEK CLOSURE-UT	UT	-2,800	0	0	0	0	-2,800	0	0	0
1823700	OTH REGA-ENERGY WEST 186856	CONTRA REG ASSET-DEER CREEK CLOSURE-WY	WYP	-490	0	0	0	-490	0	0	0	0
1823700	OTH REGA-ENERGY WEST 186860	RA-Deer Creek-ROR Offset-Assets Sold	UT	-484	0	0	0	0	-484	0	0	0
1823700	OTH REGA-ENERGY WEST 186860	RA-Deer Creek-ROR Offset-Assets Sold	WYU	-107	0	0	0	-107	0	0	0	0
1823700	OTH REGA-ENERGY WEST 186861	RA-Deer Creek-ROR Offset-Fuel Inventory	IDU	-253	0	0	0	0	0	-253	0	0
1823700	OTH REGA-ENERGY WEST 186861	RA-Deer Creek-ROR Offset-Fuel Inventory	UT	-1,721	0	0	0	0	-1,721	0	0	0
1823700	OTH REGA-ENERGY WEST 186861	RA-Deer Creek-ROR Offset-Fuel Inventory	WYU	-418	0	0	0	-418	0	0	0	0
1823700	OTH REGA-ENERGY WEST 186862	RA-Deer Creek-ROR Offset-Fossil Rock	UT	-1,550	0	0	0	0	-1,550	0	0	0
1823700	OTH REGA-ENERGY WEST 186862	RA-Deer Creek-ROR Offset-Fossil Rock	WYU	-343	0	0	0	-343	0	0	0	0
1823700	OTH REGA-ENERGY WEST 186863	RA-Deer Creek-ROR Offset-Note Intrst-ID	IDU	-47	0	0	0	0	0	-47	0	0
1823700	OTH REGA-ENERGY WEST 186864	RA-Deer Creek-ROR Offset-Oregon Assets	OR	-54	0	-54	0	0	0	0	0	0
1823700	OTH REGA-ENERGY WEST 186870	RA-DC ROR Offset-Assets Sold-Amortz	WYP	18	0	0	0	18	0	0	0	0
1823700	OTH REGA-ENERGY WEST 186871	RA-DC ROR Offset-Fuel Inventory-Amortz	WYP	49	0	0	0	49	0	0	0	0
1823700	OTH REGA-ENERGY WEST 186872	RA-DC ROR Offset-Fossil Rock-Amortz	WYP	43	0	0	0	43	0	0	0	0
1823700	OTH REGA-ENERGY WEST 186881	Reg Asset-UMWA Pension Trust Oblig	CAEE	111,975	0	0	0	28,319	72,688	10,909	59	0
1823700	OTH REGA-ENERGY WEST 186886	Contra RA-UMWA Pens W/D-To Joint Owners	OTHER	-4,182	0	0	0	0	0	0	0	-4,182
1823700	OTH REGA-ENERGY WEST 186891	Contra Reg Asset-UMWA Pension Trust-CA	OTHER	-1,763	0	0	0	0	0	0	0	-1,763
1823700 Total				192,143	-1,703	-2,556	0	51,137	131,133	19,966	111	-5,945



Regulatory Assets

Average of Monthly Averages Ending - December 2016

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other	
1823870	DEFERRED PENSION	187607	Contra Reg Asset 2016 Pension Plan CTG	SO	-205	-4	-49	-14	-31	-95	-13	0
1823870	DEFERRED PENSION	187640	Reg Asset-PostRet Sttlmt Loss-CC-UT	UT	403	0	0	0	0	403	0	0
1823870	DEFERRED PENSION	187641	Reg Asset-PostRet Sttlmt Loss-CC-WY	WYU	78	0	0	0	78	0	0	0
1823870 Total					276	-4	-49	-14	47	308	-13	0
1823920	DSR COSTS AMORTIZED	102030	ENERGY FINANSWER - WASHINGTON	OTHER	5,065	0	0	0	0	0	0	5,065
1823920	DSR COSTS AMORTIZED	102032	INDUSTRIAL FINANSWER - WASHINGTON	OTHER	26,337	0	0	0	0	0	0	26,337
1823920	DSR COSTS AMORTIZED	102033	LOW INCOME - WASHINGTON	OTHER	10,459	0	0	0	0	0	0	10,459
1823920	DSR COSTS AMORTIZED	102034	SELF AUDIT - WASHINGTON	OTHER	14	0	0	0	0	0	0	14
1823920	DSR COSTS AMORTIZED	102036	COMMERCIAL SMALL RETROFIT - WASHINGTON	OTHER	788	0	0	0	0	0	0	788
1823920	DSR COSTS AMORTIZED	102037	INDUSTRIAL SMALL RETROFIT - WASHINGTON	OTHER	13	0	0	0	0	0	0	13
1823920	DSR COSTS AMORTIZED	102038	COMMERCIAL RETROFIT LIGHTING - WASHINGTO	OTHER	624	0	0	0	0	0	0	624
1823920	DSR COSTS AMORTIZED	102039	INDUSTRIAL RETROFIT LIGHTING-WA	OTHER	88	0	0	0	0	0	0	88
1823920	DSR COSTS AMORTIZED	102040	NEEA - WASHINGTON	OTHER	10,827	0	0	0	0	0	0	10,827
1823920	DSR COSTS AMORTIZED	102043	ENERGY CODE DEVELOPMENT	OTHER	2	0	0	0	0	0	0	2
1823920	DSR COSTS AMORTIZED	102044	HOME COMFORT - WASHINGTON	OTHER	162	0	0	0	0	0	0	162
1823920	DSR COSTS AMORTIZED	102045	WEATHERIZATION - WASHINGTON	OTHER	22	0	0	0	0	0	0	22
1823920	DSR COSTS AMORTIZED	102046	HASSLE FREE	OTHER	41	0	0	0	0	0	0	41
1823920	DSR COSTS AMORTIZED	102072	COMPACT FLUORESCENT LAMPS - WASHINGTON	OTHER	1,183	0	0	0	0	0	0	1,183
1823920	DSR COSTS AMORTIZED	102127	RESIDENTIAL PROGRAM RESEARCH - WA	OTHER	24	0	0	0	0	0	0	24
1823920	DSR COSTS AMORTIZED	102128	WA REVENUE RECOVERY - SBC OFFSET	OTHER	-110,212	0	0	0	0	0	0	-110,212
1823920	DSR COSTS AMORTIZED	102131	ENERGY FINANSWER - UTAH 2001/2002	OTHER	1,280	0	0	0	0	0	0	1,280
1823920	DSR COSTS AMORTIZED	102133	INDUSTRIAL FINANSWER - UTAH 2001/2002	OTHER	1,353	0	0	0	0	0	0	1,353
1823920	DSR COSTS AMORTIZED	102138	COMPACT FLUOR LAMPS (CFL) UT 2001/2002	OTHER	4,202	0	0	0	0	0	0	4,202
1823920	DSR COSTS AMORTIZED	102147	COMMERCIAL SMALL RETROFIT - UT 2001/2002	OTHER	848	0	0	0	0	0	0	848
1823920	DSR COSTS AMORTIZED	102148	INDUSTRIAL SMALL RETROFIT - UT 2002	OTHER	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	102149	COMMERCIAL RETROFIT LIGHTING - UT 2001/2	OTHER	498	0	0	0	0	0	0	498
1823920	DSR COSTS AMORTIZED	102150	INDUSTRIAL RETROFIT LIGHTING - UT 2001/2	OTHER	82	0	0	0	0	0	0	82
1823920	DSR COSTS AMORTIZED	102185	WEB AUDIT PILOT - WA	OTHER	527	0	0	0	0	0	0	527
1823920	DSR COSTS AMORTIZED	102186	APPLIANCE REBATE - WA	OTHER	18	0	0	0	0	0	0	18
1823920	DSR COSTS AMORTIZED	102195	INDUSTRIAL RETROFIT LIGHTING - UT 2002	OTHER	71	0	0	0	0	0	0	71
1823920	DSR COSTS AMORTIZED	102196	POWER FORWARD UT 2002	OTHER	115	0	0	0	0	0	0	115
1823920	DSR COSTS AMORTIZED	102205	A/C LOAD CONTROL PGM - RESIDENTIAL - UT	OTHER	28	0	0	0	0	0	0	28
1823920	DSR COSTS AMORTIZED	102206	SCHOOL ENERGY EDUCATION - WA	OTHER	3,782	0	0	0	0	0	0	3,782
1823920	DSR COSTS AMORTIZED	102209	AIR CONDITIONING - UT 2002	OTHER	24	0	0	0	0	0	0	24
1823920	DSR COSTS AMORTIZED	102213	REFRIGERATOR RECYCLING PGM - UT 2003	OTHER	1,509	0	0	0	0	0	0	1,509
1823920	DSR COSTS AMORTIZED	102214	REFRIGERATOR RECYCLING PGM - WA	OTHER	3,674	0	0	0	0	0	0	3,674
1823920	DSR COSTS AMORTIZED	102223	A/C LOAD CONTROL - RESIDENTIAL UT 2003	OTHER	460	0	0	0	0	0	0	460
1823920	DSR COSTS AMORTIZED	102225	AIR CONDITIONING - UT 2003	OTHER	2,564	0	0	0	0	0	0	2,564
1823920	DSR COSTS AMORTIZED	102226	COMMERCIAL RETROFIT LIGHTING - UT 2003	OTHER	1,187	0	0	0	0	0	0	1,187
1823920	DSR COSTS AMORTIZED	102227	COMMERCIAL SMALL RETROFIT - UT 2003	OTHER	895	0	0	0	0	0	0	895
1823920	DSR COSTS AMORTIZED	102228	COMPACT FLOURESCENT LAMP (CFL) - UT 2002	OTHER	13	0	0	0	0	0	0	13
1823920	DSR COSTS AMORTIZED	102229	ENERGY FINANSWER - UT 2003	OTHER	1,542	0	0	0	0	0	0	1,542
1823920	DSR COSTS AMORTIZED	102230	INDUSTRIAL FINANSWER - UT 2003	OTHER	1,658	0	0	0	0	0	0	1,658
1823920	DSR COSTS AMORTIZED	102231	INDUSTRIAL RETROFIT LIGHTING - UT 2003	OTHER	191	0	0	0	0	0	0	191
1823920	DSR COSTS AMORTIZED	102232	INDUSTRIAL SMALL RETROFIT - UTAH - 2003	OTHER	14	0	0	0	0	0	0	14
1823920	DSR COSTS AMORTIZED	102233	POWER FORWARD - UT 2003	OTHER	-27	0	0	0	0	0	0	-27
1823920	DSR COSTS AMORTIZED	102245	CA REVENUE RECOVERY - BALANCING ACCT	OTHER	303	0	0	0	0	0	0	303



Regulatory Assets

Average of Monthly Averages Ending - December 2016

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 102327	OTHER	4	0	0	0	0	0	0	0	4
1823920	DSR COSTS AMORTIZED 102328	OTHER	7	0	0	0	0	0	0	0	7
1823920	DSR COSTS AMORTIZED 102336	OTHER	22	0	0	0	0	0	0	0	22
1823920	DSR COSTS AMORTIZED 102337	OTHER	3,581	0	0	0	0	0	0	0	3,581
1823920	DSR COSTS AMORTIZED 102338	OTHER	2,910	0	0	0	0	0	0	0	2,910
1823920	DSR COSTS AMORTIZED 102339	OTHER	3,026	0	0	0	0	0	0	0	3,026
1823920	DSR COSTS AMORTIZED 102340	OTHER	1,547	0	0	0	0	0	0	0	1,547
1823920	DSR COSTS AMORTIZED 102341	OTHER	285	0	0	0	0	0	0	0	285
1823920	DSR COSTS AMORTIZED 102342	OTHER	-1	0	0	0	0	0	0	0	-1
1823920	DSR COSTS AMORTIZED 102343	OTHER	1,227	0	0	0	0	0	0	0	1,227
1823920	DSR COSTS AMORTIZED 102344	OTHER	2,562	0	0	0	0	0	0	0	2,562
1823920	DSR COSTS AMORTIZED 102345	OTHER	230	0	0	0	0	0	0	0	230
1823920	DSR COSTS AMORTIZED 102346	OTHER	51	0	0	0	0	0	0	0	51
1823920	DSR COSTS AMORTIZED 102347	OTHER	54	0	0	0	0	0	0	0	54
1823920	DSR COSTS AMORTIZED 102348	OTHER	89	0	0	0	0	0	0	0	89
1823920	DSR COSTS AMORTIZED 102349	OTHER	129	0	0	0	0	0	0	0	129
1823920	DSR COSTS AMORTIZED 102351	IDU	0	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED 102443	OTHER	561	0	0	0	0	0	0	0	561
1823920	DSR COSTS AMORTIZED 102444	OTHER	76	0	0	0	0	0	0	0	76
1823920	DSR COSTS AMORTIZED 102458	OTHER	9,257	0	0	0	0	0	0	0	9,257
1823920	DSR COSTS AMORTIZED 102459	OTHER	3,275	0	0	0	0	0	0	0	3,275
1823920	DSR COSTS AMORTIZED 102460	OTHER	446	0	0	0	0	0	0	0	446
1823920	DSR COSTS AMORTIZED 102461	OTHER	146	0	0	0	0	0	0	0	146
1823920	DSR COSTS AMORTIZED 102462	OTHER	-555,329	0	0	0	0	0	0	0	-555,329
1823920	DSR COSTS AMORTIZED 102502	OTHER	2	0	0	0	0	0	0	0	2
1823920	DSR COSTS AMORTIZED 102503	OTHER	23	0	0	0	0	0	0	0	23
1823920	DSR COSTS AMORTIZED 102506	IDU	0	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED 102507	IDU	0	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED 102508	IDU	0	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED 102518	IDU	2	0	0	0	0	0	2	0	0
1823920	DSR COSTS AMORTIZED 102525	IDU	1	0	0	0	0	0	1	0	0
1823920	DSR COSTS AMORTIZED 102528	IDU	0	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED 102529	IDU	0	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED 102530	IDU	5	0	0	0	0	0	5	0	0
1823920	DSR COSTS AMORTIZED 102532	OTHER	48	0	0	0	0	0	0	0	48
1823920	DSR COSTS AMORTIZED 102533	OTHER	3,306	0	0	0	0	0	0	0	3,306
1823920	DSR COSTS AMORTIZED 102534	OTHER	3,060	0	0	0	0	0	0	0	3,060
1823920	DSR COSTS AMORTIZED 102535	OTHER	2,347	0	0	0	0	0	0	0	2,347
1823920	DSR COSTS AMORTIZED 102536	OTHER	65	0	0	0	0	0	0	0	65
1823920	DSR COSTS AMORTIZED 102537	OTHER	223	0	0	0	0	0	0	0	223
1823920	DSR COSTS AMORTIZED 102539	OTHER	1,476	0	0	0	0	0	0	0	1,476
1823920	DSR COSTS AMORTIZED 102540	OTHER	3,485	0	0	0	0	0	0	0	3,485
1823920	DSR COSTS AMORTIZED 102541	OTHER	60	0	0	0	0	0	0	0	60
1823920	DSR COSTS AMORTIZED 102543	OTHER	50	0	0	0	0	0	0	0	50
1823920	DSR COSTS AMORTIZED 102544	OTHER	67	0	0	0	0	0	0	0	67
1823920	DSR COSTS AMORTIZED 102545	OTHER	103	0	0	0	0	0	0	0	103
1823920	DSR COSTS AMORTIZED 102546	OTHER	944	0	0	0	0	0	0	0	944



Regulatory Assets

Average of Monthly Averages Ending - December 2016

Allocation Method - Factor West Control Area

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Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823920	DSR COSTS AMORTIZED 102547	OTHER	1,967	0	0	0	0	0	0	0	1,967
1823920	DSR COSTS AMORTIZED 102548	OTHER	421	0	0	0	0	0	0	0	421
1823920	DSR COSTS AMORTIZED 102549	OTHER	105	0	0	0	0	0	0	0	105
1823920	DSR COSTS AMORTIZED 102550	OTHER	36	0	0	0	0	0	0	0	36
1823920	DSR COSTS AMORTIZED 102556	OTHER	0	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED 102562	OTHER	53	0	0	0	0	0	0	0	53
1823920	DSR COSTS AMORTIZED 102586	OTHER	3	0	0	0	0	0	0	0	3
1823920	DSR COSTS AMORTIZED 102702	WYP	0	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED 102703	WYP	0	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED 102706	OTHER	119	0	0	0	0	0	0	0	119
1823920	DSR COSTS AMORTIZED 102707	OTHER	3,752	0	0	0	0	0	0	0	3,752
1823920	DSR COSTS AMORTIZED 102708	OTHER	8,624	0	0	0	0	0	0	0	8,624
1823920	DSR COSTS AMORTIZED 102709	OTHER	1,499	0	0	0	0	0	0	0	1,499
1823920	DSR COSTS AMORTIZED 102712	OTHER	2,187	0	0	0	0	0	0	0	2,187
1823920	DSR COSTS AMORTIZED 102713	OTHER	2,748	0	0	0	0	0	0	0	2,748
1823920	DSR COSTS AMORTIZED 102717	OTHER	65	0	0	0	0	0	0	0	65
1823920	DSR COSTS AMORTIZED 102718	OTHER	122	0	0	0	0	0	0	0	122
1823920	DSR COSTS AMORTIZED 102719	OTHER	1,848	0	0	0	0	0	0	0	1,848
1823920	DSR COSTS AMORTIZED 102720	OTHER	2,469	0	0	0	0	0	0	0	2,469
1823920	DSR COSTS AMORTIZED 102721	OTHER	536	0	0	0	0	0	0	0	536
1823920	DSR COSTS AMORTIZED 102722	OTHER	211	0	0	0	0	0	0	0	211
1823920	DSR COSTS AMORTIZED 102723	OTHER	8	0	0	0	0	0	0	0	8
1823920	DSR COSTS AMORTIZED 102725	OTHER	0	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED 102759	OTHER	241	0	0	0	0	0	0	0	241
1823920	DSR COSTS AMORTIZED 102760	OTHER	14,176	0	0	0	0	0	0	0	14,176
1823920	DSR COSTS AMORTIZED 102761	WYP	1	0	0	0	1	0	0	0	0
1823920	DSR COSTS AMORTIZED 102767	OTHER	-41,807	0	0	0	0	0	0	0	-41,807
1823920	DSR COSTS AMORTIZED 102788	WYP	0	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED 102789	WYP	0	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED 102790	WYP	0	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED 102791	WYP	0	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED 102792	WYP	0	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED 102796	OTHER	0	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED 102798	WYP	0	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED 102799	WYP	0	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED 102802	WYP	1	0	0	0	1	0	0	0	0
1823920	DSR COSTS AMORTIZED 102803	WYP	1	0	0	0	1	0	0	0	0
1823920	DSR COSTS AMORTIZED 102804	WYP	1	0	0	0	1	0	0	0	0
1823920	DSR COSTS AMORTIZED 102805	WYP	0	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED 102806	WYP	0	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED 102807	WYP	0	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED 102819	OTHER	5,982	0	0	0	0	0	0	0	5,982
1823920	DSR COSTS AMORTIZED 102820	OTHER	883	0	0	0	0	0	0	0	883
1823920	DSR COSTS AMORTIZED 102821	OTHER	1,952	0	0	0	0	0	0	0	1,952
1823920	DSR COSTS AMORTIZED 102822	OTHER	3,369	0	0	0	0	0	0	0	3,369
1823920	DSR COSTS AMORTIZED 102823	OTHER	117	0	0	0	0	0	0	0	117
1823920	DSR COSTS AMORTIZED 102824	OTHER	50	0	0	0	0	0	0	0	50



Regulatory Assets

Average of Monthly Averages Ending - December 2016

Allocation Method - Factor West Control Area

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1823920	DSR COSTS AMORTIZED	102825	REFRIGERATOR RECYCLING PGM- UTAH - 2007	OTHER	3,399	0	0	0	0	0	0	3,399
1823920	DSR COSTS AMORTIZED	102826	COMMERCIAL SELF-DIRECT - UTAH - 2007	OTHER	61	0	0	0	0	0	0	61
1823920	DSR COSTS AMORTIZED	102827	INDUSTRIAL SELF-DIRECT - UTAH - 2007	OTHER	108	0	0	0	0	0	0	108
1823920	DSR COSTS AMORTIZED	102828	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	1,936	0	0	0	0	0	0	1,936
1823920	DSR COSTS AMORTIZED	102829	COMMERCIAL FINANSWER EXPRESS - UTAH - 20	OTHER	3,277	0	0	0	0	0	0	3,277
1823920	DSR COSTS AMORTIZED	102830	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	OTHER	968	0	0	0	0	0	0	968
1823920	DSR COSTS AMORTIZED	102831	RETROFIT COMMISSIONING PROGRAM - UTAH -	OTHER	187	0	0	0	0	0	0	187
1823920	DSR COSTS AMORTIZED	102833	IRRIGATION LOAD CONTROL - UTAH - 2007	OTHER	277	0	0	0	0	0	0	277
1823920	DSR COSTS AMORTIZED	102834	HOME ENERGY EFF INCENTIVE PROG - UT 2007	OTHER	3,034	0	0	0	0	0	0	3,034
1823920	DSR COSTS AMORTIZED	102883	CALIFORNIA DSM EXPENSE - 2008	CA	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	102885	ENERGY FINANSWER - WYOMING PPL - 2008	WYP	1	0	0	0	1	0	0	0
1823920	DSR COSTS AMORTIZED	102886	INDUSTRIAL FINANSWER - WYOMING PPL - 200	WYP	2	0	0	0	2	0	0	0
1823920	DSR COSTS AMORTIZED	102888	REFRIGERATOR RECYCLING - WYOMING 2008	WYP	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	102889	HOME ENERGY EFF INCENTIVE PROGRAM - WYOM	WYP	2	0	0	0	2	0	0	0
1823920	DSR COSTS AMORTIZED	102890	LOW INCOME WEATHERIZATION - WYOMING 2008	WYP	1	0	0	0	1	0	0	0
1823920	DSR COSTS AMORTIZED	102891	COMMERCIAL FINANSWER EXPRESS - WYOMING 2	WYP	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	102892	INDUSTRIAL FINANSWER EXPRESS - WY - 2008	WYP	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	102893	SELF DIRECT COMMERCIAL - WYOMING 2008	WYP	1	0	0	0	1	0	0	0
1823920	DSR COSTS AMORTIZED	102894	SELF DIRECT INDUSTRIAL - WYOMING 2008	WYP	1	0	0	0	1	0	0	0
1823920	DSR COSTS AMORTIZED	102906	AC LOAD CONTROL - RESIDENTIAL - UTAH 200	OTHER	7,175	0	0	0	0	0	0	7,175
1823920	DSR COSTS AMORTIZED	102907	AIR CONDITIONING - UTAH 2008	OTHER	526	0	0	0	0	0	0	526
1823920	DSR COSTS AMORTIZED	102908	ENERGY FINANSWER - UTAH - 2008	OTHER	3,466	0	0	0	0	0	0	3,466
1823920	DSR COSTS AMORTIZED	102909	INDUSTRIAL FINANSWER - UTAH - 2008	OTHER	4,289	0	0	0	0	0	0	4,289
1823920	DSR COSTS AMORTIZED	102910	LOW INCOME - UTAH 2008	OTHER	127	0	0	0	0	0	0	127
1823920	DSR COSTS AMORTIZED	102911	POWER FORWARD - UTAH - 2008	OTHER	50	0	0	0	0	0	0	50
1823920	DSR COSTS AMORTIZED	102912	REFRIGERATOR RECYCLING - UTAH - 2008	OTHER	2,570	0	0	0	0	0	0	2,570
1823920	DSR COSTS AMORTIZED	102913	COMMERCIAL SELF DIRECT - UTAH - 2008	OTHER	83	0	0	0	0	0	0	83
1823920	DSR COSTS AMORTIZED	102914	INDUSTRIAL SELF DIRECT - UTAH - 2008	OTHER	126	0	0	0	0	0	0	126
1823920	DSR COSTS AMORTIZED	102915	RESIDENTIAL NEW CONSTRUCTION - UTAH 2008	OTHER	1,664	0	0	0	0	0	0	1,664
1823920	DSR COSTS AMORTIZED	102916	COMMERCIAL FINANSWER EXPRESS - UTAH 2008	OTHER	3,791	0	0	0	0	0	0	3,791
1823920	DSR COSTS AMORTIZED	102917	INDUSTRIAL FINANSWER EXPRESS - UTAH 2008	OTHER	1,133	0	0	0	0	0	0	1,133
1823920	DSR COSTS AMORTIZED	102918	RETROFIT COMMISSIONING PROGRAM - UTAH -	OTHER	1,053	0	0	0	0	0	0	1,053
1823920	DSR COSTS AMORTIZED	102919	C&I LIGHTING LOAD CONTROL - UTAH - 2008	OTHER	4	0	0	0	0	0	0	4
1823920	DSR COSTS AMORTIZED	102920	IRRIGATION LOAD CONTROL - UTAH	OTHER	762	0	0	0	0	0	0	762
1823920	DSR COSTS AMORTIZED	102921	HOME ENERGY EFF INCENTIVE PROGRAM - UTAH	OTHER	7,817	0	0	0	0	0	0	7,817
1823920	DSR COSTS AMORTIZED	102964	CALIFORNIA DSM EXPENSE - 2009	OTHER	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	102976	A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20	OTHER	9,817	0	0	0	0	0	0	9,817
1823920	DSR COSTS AMORTIZED	102977	AIR CONDITIONING - UTAH - 2009	OTHER	500	0	0	0	0	0	0	500
1823920	DSR COSTS AMORTIZED	102978	ENERGY FINANSWER - UTAH - 2009	OTHER	2,532	0	0	0	0	0	0	2,532
1823920	DSR COSTS AMORTIZED	102979	INDUSTRIAL FINANSWER - UTAH - 2009	OTHER	5,215	0	0	0	0	0	0	5,215
1823920	DSR COSTS AMORTIZED	102980	LOW INCOME - UTAH - 2009	OTHER	162	0	0	0	0	0	0	162
1823920	DSR COSTS AMORTIZED	102981	POWER FORWARD - UTAH - 2009	OTHER	50	0	0	0	0	0	0	50
1823920	DSR COSTS AMORTIZED	102982	REFRIGERATOR RECYCLING PGM- UTAH - 2009	OTHER	2,339	0	0	0	0	0	0	2,339
1823920	DSR COSTS AMORTIZED	102983	COMMERCIAL SELF-DIRECT - UTAH - 2009	OTHER	53	0	0	0	0	0	0	53
1823920	DSR COSTS AMORTIZED	102984	INDUSTRIAL SELF-DIRECT - UTAH - 2009	OTHER	72	0	0	0	0	0	0	72
1823920	DSR COSTS AMORTIZED	102985	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	1,446	0	0	0	0	0	0	1,446
1823920	DSR COSTS AMORTIZED	102986	COMMERCIAL FINANSWER EXPRESS - UTAH - 20	OTHER	3,258	0	0	0	0	0	0	3,258



Regulatory Assets

Average of Monthly Averages Ending - December 2016

Allocation Method - Factor West Control Area

(Allocated in Thousands)

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1823920	DSR COSTS AMORTIZED 102987	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	OTHER	776	0	0	0	0	0	0	776
1823920	DSR COSTS AMORTIZED 102988	RETROFIT COMMISSIONING PROGRAM - UTAH -	OTHER	947	0	0	0	0	0	0	947
1823920	DSR COSTS AMORTIZED 102990	IRRIGATION LOAD CONTROL - UTAH - 2009	OTHER	2,732	0	0	0	0	0	0	2,732
1823920	DSR COSTS AMORTIZED 102991	HOME ENERGY EFF INCENTIVE PROG - UT 2009	OTHER	25,439	0	0	0	0	0	0	25,439
1823920	DSR COSTS AMORTIZED 102992	ENERGY FINANSWER - WYOMING PPL - 2009	OTHER	21	0	0	0	0	0	0	21
1823920	DSR COSTS AMORTIZED 102993	INDUSTRIAL FINANSWER-WYOMING - PPL 2009	OTHER	96	0	0	0	0	0	0	96
1823920	DSR COSTS AMORTIZED 102995	REFRIGERATOR RECYCLING - PPL WYOMING - 2	OTHER	140	0	0	0	0	0	0	140
1823920	DSR COSTS AMORTIZED 102996	HOME ENERGY EFF INCENTIVE PRO - PPL WYOM	OTHER	439	0	0	0	0	0	0	439
1823920	DSR COSTS AMORTIZED 102997	LOW-INCOME WEATHERIZATION - WYOMING PPL	OTHER	86	0	0	0	0	0	0	86
1823920	DSR COSTS AMORTIZED 102998	COMMERCIAL FINANSWER EXPRESS - WY - 2009	OTHER	139	0	0	0	0	0	0	139
1823920	DSR COSTS AMORTIZED 102999	INDUSTRIAL FINANSWER EXPRESS - WY - 2009	OTHER	59	0	0	0	0	0	0	59
1823920	DSR COSTS AMORTIZED 103000	SELF DIRECT - COMMERCIAL - WY - 2009	OTHER	5	0	0	0	0	0	0	5
1823920	DSR COSTS AMORTIZED 103001	SELF DIRECT - INDUSTRIAL - WY - 2009	OTHER	12	0	0	0	0	0	0	12
1823920	DSR COSTS AMORTIZED 103003	MAIN CHECK DISB-WIRES/ACH IN CLEAR ACCT	OTHER	2	0	0	0	0	0	0	2
1823920	DSR COSTS AMORTIZED 103004	MAIN CHECK DISB-WIRES/ACH OUT CLEAR ACCT	OTHER	2	0	0	0	0	0	0	2
1823920	DSR COSTS AMORTIZED 103005	COMMERCIAL FINANSWER EXPRESS Cat 2- WY -	OTHER	236	0	0	0	0	0	0	236
1823920	DSR COSTS AMORTIZED 103006	INDUSTRIAL FINANSWER EXPRESS Cat 2- WY -	OTHER	34	0	0	0	0	0	0	34
1823920	DSR COSTS AMORTIZED 103007	ENERGY FINANSWER Cat 2 - WY 2009	OTHER	40	0	0	0	0	0	0	40
1823920	DSR COSTS AMORTIZED 103008	INDUSTRIAL FINANSWER Cat 2 -WY 2009	OTHER	34	0	0	0	0	0	0	34
1823920	DSR COSTS AMORTIZED 103012	WYOMING REV RECOVERY - SBC OFFSET CAT 1	OTHER	-10,160	0	0	0	0	0	0	-10,160
1823920	DSR COSTS AMORTIZED 103013	WYOMING REV RECOVERY - SBC OFFSET CAT 2	OTHER	-9,965	0	0	0	0	0	0	-9,965
1823920	DSR COSTS AMORTIZED 103014	WYOMING REV RECOVERY - SBC OFFSET CAT 3	OTHER	-9,463	0	0	0	0	0	0	-9,463
1823920	DSR COSTS AMORTIZED 103031	OUTREACH and COMMUNICATIONS - UT 2009	OTHER	571	0	0	0	0	0	0	571
1823920	DSR COSTS AMORTIZED 103059	CALIFORNIA DSM EXPENSE - 2010	OTHER	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED 103071	A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20	OTHER	4,836	0	0	0	0	0	0	4,836
1823920	DSR COSTS AMORTIZED 103072	AIR CONDITIONING - UTAH - 2010	OTHER	1,490	0	0	0	0	0	0	1,490
1823920	DSR COSTS AMORTIZED 103073	ENERGY FINANSWER - UTAH - 2010	OTHER	3,246	0	0	0	0	0	0	3,246
1823920	DSR COSTS AMORTIZED 103074	INDUSTRIAL FINANSWER - UTAH - 2010	OTHER	4,524	0	0	0	0	0	0	4,524
1823920	DSR COSTS AMORTIZED 103075	LOW INCOME - UTAH - 2010	OTHER	258	0	0	0	0	0	0	258
1823920	DSR COSTS AMORTIZED 103076	POWER FORWARD - UTAH # 2010	OTHER	50	0	0	0	0	0	0	50
1823920	DSR COSTS AMORTIZED 103077	REFRIGERATOR RECYCLING PGM- UTAH - 2010	OTHER	2,370	0	0	0	0	0	0	2,370
1823920	DSR COSTS AMORTIZED 103078	COMMERCIAL SELF-DIRECT - UTAH - 2010	OTHER	187	0	0	0	0	0	0	187
1823920	DSR COSTS AMORTIZED 103079	INDUSTRIAL SELF-DIRECT - UTAH - 2010	OTHER	330	0	0	0	0	0	0	330
1823920	DSR COSTS AMORTIZED 103080	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	2,605	0	0	0	0	0	0	2,605
1823920	DSR COSTS AMORTIZED 103081	COMMERCIAL FINANSWER EXPRESS - UTAH - 20	OTHER	4,107	0	0	0	0	0	0	4,107
1823920	DSR COSTS AMORTIZED 103082	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	OTHER	1,019	0	0	0	0	0	0	1,019
1823920	DSR COSTS AMORTIZED 103083	RETROFIT COMMISSIONING PROGRAM - UTAH -	OTHER	986	0	0	0	0	0	0	986
1823920	DSR COSTS AMORTIZED 103085	IRRIGATION LOAD CONTROL - UTAH - 2010	OTHER	2,513	0	0	0	0	0	0	2,513
1823920	DSR COSTS AMORTIZED 103086	HOME ENERGY EFF INCENTIVE PROG - UT 2010	OTHER	16,876	0	0	0	0	0	0	16,876
1823920	DSR COSTS AMORTIZED 103087	OUTREACH and COMMUNICATIONS - UT 2010	OTHER	1,485	0	0	0	0	0	0	1,485
1823920	DSR COSTS AMORTIZED 103089	ENERGY FINANSWER-WY-2010 CAT3	OTHER	11	0	0	0	0	0	0	11
1823920	DSR COSTS AMORTIZED 103090	INDUSTRIAL FINANSWER-WY-2010 CAT3	OTHER	669	0	0	0	0	0	0	669
1823920	DSR COSTS AMORTIZED 103092	REFRIGERATOR RECYCLING-WY -2010 CAT1	OTHER	176	0	0	0	0	0	0	176
1823920	DSR COSTS AMORTIZED 103093	HOME ENERGY EFF INCENT PROG Y-2010 CAT1	OTHER	740	0	0	0	0	0	0	740
1823920	DSR COSTS AMORTIZED 103094	LOW-INCOME WEATHER2TN - WY 2010 CAT1	OTHER	49	0	0	0	0	0	0	49
1823920	DSR COSTS AMORTIZED 103095	COMMERCIAL FINANSWER EXP WY-2010 CAT3	OTHER	65	0	0	0	0	0	0	65
1823920	DSR COSTS AMORTIZED 103096	INDUSTRIAL FINANSWER EXP WY-2010 CAT3	OTHER	127	0	0	0	0	0	0	127



Regulatory Assets

Average of Monthly Averages Ending - December 2016

Allocation Method - Factor West Control Area

(Allocated in Thousands)

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1823920	DSR COSTS AMORTIZED 103097	OTHER	3	0	0	0	0	0	0	0	3
1823920	DSR COSTS AMORTIZED 103098	OTHER	12	0	0	0	0	0	0	0	12
1823920	DSR COSTS AMORTIZED 103099	OTHER	587	0	0	0	0	0	0	0	587
1823920	DSR COSTS AMORTIZED 103100	OTHER	55	0	0	0	0	0	0	0	55
1823920	DSR COSTS AMORTIZED 103101	OTHER	186	0	0	0	0	0	0	0	186
1823920	DSR COSTS AMORTIZED 103102	OTHER	125	0	0	0	0	0	0	0	125
1823920	DSR COSTS AMORTIZED 103103	OTHER	1	0	0	0	0	0	0	0	1
1823920	DSR COSTS AMORTIZED 103104	OTHER	3	0	0	0	0	0	0	0	3
1823920	DSR COSTS AMORTIZED 103137	OTHER	724	0	0	0	0	0	0	0	724
1823920	DSR COSTS AMORTIZED 103163	OTHER	3	0	0	0	0	0	0	0	3
1823920	DSR COSTS AMORTIZED 103164	OTHER	30	0	0	0	0	0	0	0	30
1823920	DSR COSTS AMORTIZED 103165	OTHER	0	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED 103168	OTHER	0	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED 103169	OTHER	27	0	0	0	0	0	0	0	27
1823920	DSR COSTS AMORTIZED 103181	OTHER	6,498	0	0	0	0	0	0	0	6,498
1823920	DSR COSTS AMORTIZED 103182	OTHER	1,305	0	0	0	0	0	0	0	1,305
1823920	DSR COSTS AMORTIZED 103183	OTHER	3,647	0	0	0	0	0	0	0	3,647
1823920	DSR COSTS AMORTIZED 103184	OTHER	5,016	0	0	0	0	0	0	0	5,016
1823920	DSR COSTS AMORTIZED 103185	OTHER	255	0	0	0	0	0	0	0	255
1823920	DSR COSTS AMORTIZED 103186	OTHER	0	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED 103187	OTHER	1,880	0	0	0	0	0	0	0	1,880
1823920	DSR COSTS AMORTIZED 103188	OTHER	126	0	0	0	0	0	0	0	126
1823920	DSR COSTS AMORTIZED 103189	OTHER	240	0	0	0	0	0	0	0	240
1823920	DSR COSTS AMORTIZED 103190	OTHER	3,071	0	0	0	0	0	0	0	3,071
1823920	DSR COSTS AMORTIZED 103191	OTHER	4,607	0	0	0	0	0	0	0	4,607
1823920	DSR COSTS AMORTIZED 103192	OTHER	1,233	0	0	0	0	0	0	0	1,233
1823920	DSR COSTS AMORTIZED 103193	OTHER	411	0	0	0	0	0	0	0	411
1823920	DSR COSTS AMORTIZED 103195	OTHER	2,513	0	0	0	0	0	0	0	2,513
1823920	DSR COSTS AMORTIZED 103196	OTHER	11,360	0	0	0	0	0	0	0	11,360
1823920	DSR COSTS AMORTIZED 103197	OTHER	1,437	0	0	0	0	0	0	0	1,437
1823920	DSR COSTS AMORTIZED 103199	OTHER	30	0	0	0	0	0	0	0	30
1823920	DSR COSTS AMORTIZED 103200	OTHER	433	0	0	0	0	0	0	0	433
1823920	DSR COSTS AMORTIZED 103202	OTHER	183	0	0	0	0	0	0	0	183
1823920	DSR COSTS AMORTIZED 103203	OTHER	1,070	0	0	0	0	0	0	0	1,070
1823920	DSR COSTS AMORTIZED 103204	OTHER	42	0	0	0	0	0	0	0	42
1823920	DSR COSTS AMORTIZED 103205	OTHER	102	0	0	0	0	0	0	0	102
1823920	DSR COSTS AMORTIZED 103206	OTHER	168	0	0	0	0	0	0	0	168
1823920	DSR COSTS AMORTIZED 103207	OTHER	6	0	0	0	0	0	0	0	6
1823920	DSR COSTS AMORTIZED 103208	OTHER	268	0	0	0	0	0	0	0	268
1823920	DSR COSTS AMORTIZED 103209	OTHER	894	0	0	0	0	0	0	0	894
1823920	DSR COSTS AMORTIZED 103210	OTHER	55	0	0	0	0	0	0	0	55
1823920	DSR COSTS AMORTIZED 103211	OTHER	51	0	0	0	0	0	0	0	51
1823920	DSR COSTS AMORTIZED 103212	OTHER	98	0	0	0	0	0	0	0	98
1823920	DSR COSTS AMORTIZED 103213	OTHER	3	0	0	0	0	0	0	0	3
1823920	DSR COSTS AMORTIZED 103214	OTHER	11	0	0	0	0	0	0	0	11
1823920	DSR COSTS AMORTIZED 103277	OTHER	1,246	0	0	0	0	0	0	0	1,246
1823920	DSR COSTS AMORTIZED 103280	OTHER	388	0	0	0	0	0	0	0	388



Regulatory Assets

Average of Monthly Averages Ending - December 2016

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1823920	DSR COSTS AMORTIZED 103291	OTHER	266	0	0	0	0	0	0	0	266
1823920	DSR COSTS AMORTIZED 103292	OTHER	3,110	0	0	0	0	0	0	0	3,110
1823920	DSR COSTS AMORTIZED 103293	OTHER	7	0	0	0	0	0	0	0	7
1823920	DSR COSTS AMORTIZED 103295	OTHER	1	0	0	0	0	0	0	0	1
1823920	DSR COSTS AMORTIZED 103299	OTHER	0	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED 103300	OTHER	75	0	0	0	0	0	0	0	75
1823920	DSR COSTS AMORTIZED 103301	OTHER	74	0	0	0	0	0	0	0	74
1823920	DSR COSTS AMORTIZED 103302	OTHER	110	0	0	0	0	0	0	0	110
1823920	DSR COSTS AMORTIZED 103308	OTHER	1,168	0	0	0	0	0	0	0	1,168
1823920	DSR COSTS AMORTIZED 103311	OTHER	0	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED 103324	OTHER	5,794	0	0	0	0	0	0	0	5,794
1823920	DSR COSTS AMORTIZED 103325	OTHER	1,470	0	0	0	0	0	0	0	1,470
1823920	DSR COSTS AMORTIZED 103326	OTHER	6,899	0	0	0	0	0	0	0	6,899
1823920	DSR COSTS AMORTIZED 103327	OTHER	2,935	0	0	0	0	0	0	0	2,935
1823920	DSR COSTS AMORTIZED 103328	OTHER	177	0	0	0	0	0	0	0	177
1823920	DSR COSTS AMORTIZED 103330	OTHER	1,474	0	0	0	0	0	0	0	1,474
1823920	DSR COSTS AMORTIZED 103331	OTHER	172	0	0	0	0	0	0	0	172
1823920	DSR COSTS AMORTIZED 103332	OTHER	429	0	0	0	0	0	0	0	429
1823920	DSR COSTS AMORTIZED 103333	OTHER	1,943	0	0	0	0	0	0	0	1,943
1823920	DSR COSTS AMORTIZED 103334	OTHER	6,221	0	0	0	0	0	0	0	6,221
1823920	DSR COSTS AMORTIZED 103335	OTHER	1,280	0	0	0	0	0	0	0	1,280
1823920	DSR COSTS AMORTIZED 103336	OTHER	460	0	0	0	0	0	0	0	460
1823920	DSR COSTS AMORTIZED 103337	OTHER	2,097	0	0	0	0	0	0	0	2,097
1823920	DSR COSTS AMORTIZED 103338	OTHER	11,113	0	0	0	0	0	0	0	11,113
1823920	DSR COSTS AMORTIZED 103339	OTHER	1,836	0	0	0	0	0	0	0	1,836
1823920	DSR COSTS AMORTIZED 103340	OTHER	0	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED 103341	OTHER	-30	0	0	0	0	0	0	0	-30
1823920	DSR COSTS AMORTIZED 103342	OTHER	6	0	0	0	0	0	0	0	6
1823920	DSR COSTS AMORTIZED 103343	OTHER	21	0	0	0	0	0	0	0	21
1823920	DSR COSTS AMORTIZED 103346	OTHER	534	0	0	0	0	0	0	0	534
1823920	DSR COSTS AMORTIZED 103347	OTHER	20	0	0	0	0	0	0	0	20
1823920	DSR COSTS AMORTIZED 103348	OTHER	606	0	0	0	0	0	0	0	606
1823920	DSR COSTS AMORTIZED 103349	OTHER	169	0	0	0	0	0	0	0	169
1823920	DSR COSTS AMORTIZED 103350	OTHER	904	0	0	0	0	0	0	0	904
1823920	DSR COSTS AMORTIZED 103351	OTHER	31	0	0	0	0	0	0	0	31
1823920	DSR COSTS AMORTIZED 103352	OTHER	143	0	0	0	0	0	0	0	143
1823920	DSR COSTS AMORTIZED 103353	OTHER	170	0	0	0	0	0	0	0	170
1823920	DSR COSTS AMORTIZED 103354	OTHER	4	0	0	0	0	0	0	0	4
1823920	DSR COSTS AMORTIZED 103355	OTHER	60	0	0	0	0	0	0	0	60
1823920	DSR COSTS AMORTIZED 103356	OTHER	1,203	0	0	0	0	0	0	0	1,203
1823920	DSR COSTS AMORTIZED 103357	OTHER	58	0	0	0	0	0	0	0	58
1823920	DSR COSTS AMORTIZED 103358	OTHER	59	0	0	0	0	0	0	0	59
1823920	DSR COSTS AMORTIZED 103359	OTHER	205	0	0	0	0	0	0	0	205
1823920	DSR COSTS AMORTIZED 103360	OTHER	1	0	0	0	0	0	0	0	1
1823920	DSR COSTS AMORTIZED 103361	OTHER	1	0	0	0	0	0	0	0	1
1823920	DSR COSTS AMORTIZED 103363	OTHER	33	0	0	0	0	0	0	0	33
1823920	DSR COSTS AMORTIZED 103364	OTHER	155	0	0	0	0	0	0	0	155



Regulatory Assets

Average of Monthly Averages Ending - December 2016

Allocation Method - Factor West Control Area

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1823920	DSR COSTS AMORTIZED 103365	AGRICULTURAL FINANSWER EXP WY-2012 CAT2	OTHER	1	0	0	0	0	0	0	1
1823920	DSR COSTS AMORTIZED 103366	AGRICULTURAL FINANSWER EXP WY-2012 CAT3	OTHER	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED 103367	PORTFOLIO WY-2012 CAT2	OTHER	35	0	0	0	0	0	0	35
1823920	DSR COSTS AMORTIZED 103368	PORTFOLIO WY-2012 CAT3	OTHER	30	0	0	0	0	0	0	30
1823920	DSR COSTS AMORTIZED 103369	COMMERCIAL CURTAILMENT - OR 2012	OTHER	-27	0	0	0	0	0	0	-27
1823920	DSR COSTS AMORTIZED 103493	U.of Utah Student Energy Sponsorship- UT	OTHER	8	0	0	0	0	0	0	8
1823920	DSR COSTS AMORTIZED 103496	PORTFOLIO - IDAHO	OTHER	2	0	0	0	0	0	0	2
1823920	DSR COSTS AMORTIZED 103497	PORTFOLIO - UTAH	OTHER	42	0	0	0	0	0	0	42
1823920	DSR COSTS AMORTIZED 103623	CALIFORNIA DSM EXPENSE - 2013	OTHER	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED 103646	PORTFOLIO - IDAHO 2013	OTHER	38	0	0	0	0	0	0	38
1823920	DSR COSTS AMORTIZED 103647	A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20	OTHER	10,293	0	0	0	0	0	0	10,293
1823920	DSR COSTS AMORTIZED 103648	AIR CONDITIONING - UTAH - 2013	OTHER	66	0	0	0	0	0	0	66
1823920	DSR COSTS AMORTIZED 103649	ENERGY FINANSWER - UTAH - 2013	OTHER	1,445	0	0	0	0	0	0	1,445
1823920	DSR COSTS AMORTIZED 103650	INDUSTRIAL FINANSWER - UTAH - 2013	OTHER	2,168	0	0	0	0	0	0	2,168
1823920	DSR COSTS AMORTIZED 103651	LOW INCOME - UTAH - 2013	OTHER	120	0	0	0	0	0	0	120
1823920	DSR COSTS AMORTIZED 103653	REFRIGERATOR RECYCLING PGM- UTAH - 2013	OTHER	1,544	0	0	0	0	0	0	1,544
1823920	DSR COSTS AMORTIZED 103654	COMMERCIAL SELF-DIRECT - UTAH - 2013	OTHER	116	0	0	0	0	0	0	116
1823920	DSR COSTS AMORTIZED 103655	INDUSTRIAL SELF-DIRECT - UTAH - 2013	OTHER	319	0	0	0	0	0	0	319
1823920	DSR COSTS AMORTIZED 103656	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	1,314	0	0	0	0	0	0	1,314
1823920	DSR COSTS AMORTIZED 103657	COMMERCIAL FINANSWER EXPRESS - UTAH - 20	OTHER	8,290	0	0	0	0	0	0	8,290
1823920	DSR COSTS AMORTIZED 103658	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	OTHER	1,444	0	0	0	0	0	0	1,444
1823920	DSR COSTS AMORTIZED 103660	IRRIGATION LOAD CONTROL - UTAH - 2013	OTHER	807	0	0	0	0	0	0	807
1823920	DSR COSTS AMORTIZED 103661	HOME ENERGY EFF INCENTIVE PROG - UT 2013	OTHER	20,269	0	0	0	0	0	0	20,269
1823920	DSR COSTS AMORTIZED 103662	OUTREACH and COMMUNICATIONS - UT 2013	OTHER	1,406	0	0	0	0	0	0	1,406
1823920	DSR COSTS AMORTIZED 103666	AGRICULTURAL FINANSWER EXPRESS - UTAH -	OTHER	70	0	0	0	0	0	0	70
1823920	DSR COSTS AMORTIZED 103671	HOME ENERGY REPORTING - UT 2013	OTHER	765	0	0	0	0	0	0	765
1823920	DSR COSTS AMORTIZED 103673	RETROFIT COMMISSIONING PROGRAM - UTAH -	OTHER	135	0	0	0	0	0	0	135
1823920	DSR COSTS AMORTIZED 103675	ENERGY FINANSWER-WY-2013 CAT3	OTHER	27	0	0	0	0	0	0	27
1823920	DSR COSTS AMORTIZED 103676	INDUSTRIAL FINANSWER-WY-2013 CAT3	OTHER	985	0	0	0	0	0	0	985
1823920	DSR COSTS AMORTIZED 103677	REFRIGERATOR RECYCLING-WY-2013 CAT1	OTHER	130	0	0	0	0	0	0	130
1823920	DSR COSTS AMORTIZED 103678	HOME ENERGY EFF INCENT PROG Y-2013 CAT1	OTHER	884	0	0	0	0	0	0	884
1823920	DSR COSTS AMORTIZED 103679	LOW-INCOME WEATHERZTN - WY 2013 CAT1	OTHER	41	0	0	0	0	0	0	41
1823920	DSR COSTS AMORTIZED 103680	COMMERCIAL FINANSWER EXP WY-2013 CAT3	OTHER	424	0	0	0	0	0	0	424
1823920	DSR COSTS AMORTIZED 103681	INDUSTRIAL FINANSWER EXP WY-2013 CAT3	OTHER	169	0	0	0	0	0	0	169
1823920	DSR COSTS AMORTIZED 103682	SELF DIRECT - COMMERCIAL -WY-2013 CAT3	OTHER	2	0	0	0	0	0	0	2
1823920	DSR COSTS AMORTIZED 103683	SELF DIRECT -INDUSTRIAL -WY-2013 CAT3	OTHER	9	0	0	0	0	0	0	9
1823920	DSR COSTS AMORTIZED 103684	COMMERCIAL FINANSWER EXP - WY-2013 CAT2	OTHER	1,234	0	0	0	0	0	0	1,234
1823920	DSR COSTS AMORTIZED 103685	INDUSTRIAL FINAN EXPRESS WY-2013 CAT2	OTHER	85	0	0	0	0	0	0	85
1823920	DSR COSTS AMORTIZED 103686	ENERGY FINANSWER -WY 2013 CAT2	OTHER	26	0	0	0	0	0	0	26
1823920	DSR COSTS AMORTIZED 103687	INDUSTRIAL FINANSWER -WY 2013 CAT2	OTHER	58	0	0	0	0	0	0	58
1823920	DSR COSTS AMORTIZED 103688	SELF DIRECT - COMMERCIAL WY-2013 CAT2	OTHER	2	0	0	0	0	0	0	2
1823920	DSR COSTS AMORTIZED 103689	SELF DIRECT- INDUSTRIAL WY-2013 CAT2	OTHER	8	0	0	0	0	0	0	8
1823920	DSR COSTS AMORTIZED 103690	PORTFOLIO WY-2013 CAT1	OTHER	130	0	0	0	0	0	0	130
1823920	DSR COSTS AMORTIZED 103691	OUTREACH AND COMMUNICATION WATTSMT WY-2	OTHER	178	0	0	0	0	0	0	178
1823920	DSR COSTS AMORTIZED 103692	AGRICULTURAL FINANSWER EXP WY-2013 CAT2	OTHER	10	0	0	0	0	0	0	10
1823920	DSR COSTS AMORTIZED 103693	AGRICULTURAL FINANSWER EXP WY-2013 CAT3	OTHER	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED 103694	PORTFOLIO WY-2013 CAT2	OTHER	38	0	0	0	0	0	0	38



Regulatory Assets

Average of Monthly Averages Ending - December 2016

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1823920	DSR COSTS AMORTIZED 103695	OTHER	26	0	0	0	0	0	0	0	26
1823920	DSR COSTS AMORTIZED 103700	OTHER	435	0	0	0	0	0	0	0	435
1823920	DSR COSTS AMORTIZED 103701	OTHER	2	0	0	0	0	0	0	0	2
1823920	DSR COSTS AMORTIZED 103732	OTHER	0	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED 103734	OTHER	0	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED 103735	OTHER	12	0	0	0	0	0	0	0	12
1823920	DSR COSTS AMORTIZED 103740	OTHER	4,437	0	0	0	0	0	0	0	4,437
1823920	DSR COSTS AMORTIZED 103741	OTHER	5,416	0	0	0	0	0	0	0	5,416
1823920	DSR COSTS AMORTIZED 103742	OTHER	3,261	0	0	0	0	0	0	0	3,261
1823920	DSR COSTS AMORTIZED 103743	OTHER	265	0	0	0	0	0	0	0	265
1823920	DSR COSTS AMORTIZED 103745	OTHER	0	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED 103754	OTHER	30	0	0	0	0	0	0	0	30
1823920	DSR COSTS AMORTIZED 103756	OTHER	24,564	0	0	0	0	0	0	0	24,564
1823920	DSR COSTS AMORTIZED 103757	OTHER	1	0	0	0	0	0	0	0	1
1823920	DSR COSTS AMORTIZED 103758	OTHER	1	0	0	0	0	0	0	0	1
1823920	DSR COSTS AMORTIZED 103759	OTHER	401	0	0	0	0	0	0	0	401
1823920	DSR COSTS AMORTIZED 103760	OTHER	37	0	0	0	0	0	0	0	37
1823920	DSR COSTS AMORTIZED 103761	OTHER	24,908	0	0	0	0	0	0	0	24,908
1823920	DSR COSTS AMORTIZED 103762	OTHER	1,630	0	0	0	0	0	0	0	1,630
1823920	DSR COSTS AMORTIZED 103763	OTHER	60	0	0	0	0	0	0	0	60
1823920	DSR COSTS AMORTIZED 103764	OTHER	144	0	0	0	0	0	0	0	144
1823920	DSR COSTS AMORTIZED 103765	OTHER	597	0	0	0	0	0	0	0	597
1823920	DSR COSTS AMORTIZED 103766	OTHER	170	0	0	0	0	0	0	0	170
1823920	DSR COSTS AMORTIZED 103767	OTHER	1,585	0	0	0	0	0	0	0	1,585
1823920	DSR COSTS AMORTIZED 103768	OTHER	242	0	0	0	0	0	0	0	242
1823920	DSR COSTS AMORTIZED 103769	OTHER	1,762	0	0	0	0	0	0	0	1,762
1823920	DSR COSTS AMORTIZED 103770	OTHER	1,203	0	0	0	0	0	0	0	1,203
1823920	DSR COSTS AMORTIZED 103771	OTHER	1	0	0	0	0	0	0	0	1
1823920	DSR COSTS AMORTIZED 103772	OTHER	29	0	0	0	0	0	0	0	29
1823920	DSR COSTS AMORTIZED 103773	OTHER	53	0	0	0	0	0	0	0	53
1823920	DSR COSTS AMORTIZED 103774	OTHER	12,239	0	0	0	0	0	0	0	12,239
1823920	DSR COSTS AMORTIZED 103775	OTHER	6,640	0	0	0	0	0	0	0	6,640
1823920	DSR COSTS AMORTIZED 103776	OTHER	3,636	0	0	0	0	0	0	0	3,636
1823920	DSR COSTS AMORTIZED 103777	OTHER	161	0	0	0	0	0	0	0	161
1823920	DSR COSTS AMORTIZED 103778	OTHER	5	0	0	0	0	0	0	0	5
1823920	DSR COSTS AMORTIZED 103779	OTHER	4	0	0	0	0	0	0	0	4
1823920	DSR COSTS AMORTIZED 103780	OTHER	0	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED 103781	OTHER	1,178	0	0	0	0	0	0	0	1,178
1823920	DSR COSTS AMORTIZED 103782	OTHER	255	0	0	0	0	0	0	0	255
1823920	DSR COSTS AMORTIZED 103783	OTHER	32	0	0	0	0	0	0	0	32
1823920	DSR COSTS AMORTIZED 103784	OTHER	71	0	0	0	0	0	0	0	71
1823920	DSR COSTS AMORTIZED 103785	OTHER	1,183	0	0	0	0	0	0	0	1,183
1823920	DSR COSTS AMORTIZED 103786	OTHER	95	0	0	0	0	0	0	0	95
1823920	DSR COSTS AMORTIZED 103787	OTHER	356	0	0	0	0	0	0	0	356
1823920	DSR COSTS AMORTIZED 103788	OTHER	136	0	0	0	0	0	0	0	136
1823920	DSR COSTS AMORTIZED 103789	OTHER	203	0	0	0	0	0	0	0	203
1823920	DSR COSTS AMORTIZED 103790	OTHER	30	0	0	0	0	0	0	0	30



Regulatory Assets

Average of Monthly Averages Ending - December 2016

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	0	0	0	0	0	0	157
1823920	DSR COSTS AMORTIZED 103792	PORTFOLIO WY-2014 CAT1	OTHER	63	0	0	0	0	0	0	63
1823920	DSR COSTS AMORTIZED 103793	PORTFOLIO WY-2014 CAT2	OTHER	147	0	0	0	0	0	0	147
1823920	DSR COSTS AMORTIZED 103794	PORTFOLIO WY-2014 CAT3	OTHER	258	0	0	0	0	0	0	258
1823920	DSR COSTS AMORTIZED 103795	REFRIGERATOR RECYCLING-WY -2014 CAT1	OTHER	159	0	0	0	0	0	0	159
1823920	DSR COSTS AMORTIZED 103796	SELF DIRECT - COMMERCIAL WY-2014 CAT2	OTHER	2	0	0	0	0	0	0	2
1823920	DSR COSTS AMORTIZED 103797	SELF DIRECT - COMMERCIAL -WY-2014 CAT3	OTHER	2	0	0	0	0	0	0	2
1823920	DSR COSTS AMORTIZED 103798	SELF DIRECT- INDUSTRIAL WY-2014 CAT2	OTHER	2	0	0	0	0	0	0	2
1823920	DSR COSTS AMORTIZED 103799	SELF DIRECT -INDUSTRIAL -WY-2014 CAT3	OTHER	198	0	0	0	0	0	0	198
1823920	DSR COSTS AMORTIZED 103805	WSB - WATTSMART BUSINESS - CA- 2014	OTHER	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED 103808	WSB - WATTSMART BUSINESS - ID- 2014	OTHER	32	0	0	0	0	0	0	32
1823920	DSR COSTS AMORTIZED 103809	WSB Small Business Comm - ID-2014	OTHER	11	0	0	0	0	0	0	11
1823920	DSR COSTS AMORTIZED 103810	WSB Small Business Ind - ID 2014	OTHER	8	0	0	0	0	0	0	8
1823920	DSR COSTS AMORTIZED 103811	WSB - Wattsmart Business - WY Cat 2- 201	OTHER	26	0	0	0	0	0	0	26
1823920	DSR COSTS AMORTIZED 103812	WSB - Small Business Comm - WY Cat2 -201	OTHER	7	0	0	0	0	0	0	7
1823920	DSR COSTS AMORTIZED 103813	WBS Small Business Ind - WY Cat2-2014	OTHER	5	0	0	0	0	0	0	5
1823920	DSR COSTS AMORTIZED 103814	WSB Small Business Comm- UT-2014	OTHER	1,635	0	0	0	0	0	0	1,635
1823920	DSR COSTS AMORTIZED 103815	WBS Small Business Ind- UT-2014	OTHER	23	0	0	0	0	0	0	23
1823920	DSR COSTS AMORTIZED 103816	WSB Small Business Comm- WA-2014	OTHER	527	0	0	0	0	0	0	527
1823920	DSR COSTS AMORTIZED 103817	WBS Small Business Ind- WA-2014	OTHER	46	0	0	0	0	0	0	46
1823920	DSR COSTS AMORTIZED 103834	HOME ENERGY REPORTING - ID 2014	OTHER	20	0	0	0	0	0	0	20
1823920	DSR COSTS AMORTIZED 103835	HOME ENERGY REPORTING - WY 2014	OTHER	23	0	0	0	0	0	0	23
1823920	DSR COSTS AMORTIZED 103845	REFRIGERATOR RECYCLING COMM - WASHINGTON	OTHER	1	0	0	0	0	0	0	1
1823920	DSR COSTS AMORTIZED 103856	WSB Wattsmart Business Agric - ID-2014	OTHER	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED 103858	WSB Wattsmart Business Comm- WY Cat3 -20	OTHER	8	0	0	0	0	0	0	8
1823920	DSR COSTS AMORTIZED 103859	WBS Wattsmart Business Ind- WY Cat2-2014	OTHER	26	0	0	0	0	0	0	26
1823920	DSR COSTS AMORTIZED 103860	WSB - Wattsmart Business- WY Cat 3- 2014	OTHER	5	0	0	0	0	0	0	5
1823920	DSR COSTS AMORTIZED 103862	OUTREACH AND COMMUNICATION ID-2014	OTHER	5	0	0	0	0	0	0	5
1823920	DSR COSTS AMORTIZED 103865	CALIFORNIA DSM EXPENSE - 2015	OTHER	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED 103874	PORTFOLIO - IDAHO 2015	OTHER	23	0	0	0	0	0	0	23
1823920	DSR COSTS AMORTIZED 103876	WSB - WATTSMART BUSINESS - ID- 2015	OTHER	410	0	0	0	0	0	0	410
1823920	DSR COSTS AMORTIZED 103877	WSB Small Business Comm - ID-2015	OTHER	1,345	0	0	0	0	0	0	1,345
1823920	DSR COSTS AMORTIZED 103878	WSB Small Business Ind - ID 2015	OTHER	264	0	0	0	0	0	0	264
1823920	DSR COSTS AMORTIZED 103879	HOME ENERGY REPORTING - ID 2015	OTHER	136	0	0	0	0	0	0	136
1823920	DSR COSTS AMORTIZED 103880	WSB Wattsmart Business Agric - ID-2015	OTHER	227	0	0	0	0	0	0	227
1823920	DSR COSTS AMORTIZED 103881	OUTREACH AND COMMUNICATION ID-2015	OTHER	153	0	0	0	0	0	0	153
1823920	DSR COSTS AMORTIZED 103882	A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20	OTHER	4,174	0	0	0	0	0	0	4,174
1823920	DSR COSTS AMORTIZED 103887	HOME ENERGY EFF INCENTIVE PROG - UT 2015	OTHER	18,922	0	0	0	0	0	0	18,922
1823920	DSR COSTS AMORTIZED 103888	HOME ENERGY REPORTING - UT 2015	OTHER	2,878	0	0	0	0	0	0	2,878
1823920	DSR COSTS AMORTIZED 103891	IRRIGATION LOAD CONTROL - UTAH - 2015	OTHER	476	0	0	0	0	0	0	476
1823920	DSR COSTS AMORTIZED 103892	LOW INCOME - UTAH - 2015	OTHER	64	0	0	0	0	0	0	64
1823920	DSR COSTS AMORTIZED 103893	OUTREACH and COMMUNICATIONS - UT 2015	OTHER	1,611	0	0	0	0	0	0	1,611
1823920	DSR COSTS AMORTIZED 103894	PORTFOLIO - UTAH 2015	OTHER	370	0	0	0	0	0	0	370
1823920	DSR COSTS AMORTIZED 103895	REFRIGERATOR RECYCLING PGM- UTAH - 2015	OTHER	1,125	0	0	0	0	0	0	1,125
1823920	DSR COSTS AMORTIZED 103896	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	1,890	0	0	0	0	0	0	1,890
1823920	DSR COSTS AMORTIZED 103900	COMMERCIAL (WSB) WATTSMART BUS - UT- 201	OTHER	15,213	0	0	0	0	0	0	15,213
1823920	DSR COSTS AMORTIZED 103901	INDUSTRIAL (WSB) WATTSMART BUS- UT- 2015	OTHER	6,316	0	0	0	0	0	0	6,316



Regulatory Assets

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(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823920	DSR COSTS AMORTIZED 103902	WSB - WATTSMART BUS- UT- 2015	OTHER	4,777	0	0	0	0	0	0	4,777
1823920	DSR COSTS AMORTIZED 103903	AGRICULTURAL (WSB) WATTSMART BUS- UT- 20	OTHER	257	0	0	0	0	0	0	257
1823920	DSR COSTS AMORTIZED 103904	U.of Utah Student Energy Sponsorship- UT	OTHER	6	0	0	0	0	0	0	6
1823920	DSR COSTS AMORTIZED 103905	WSB Small Business Comm- UT-2015	OTHER	3,896	0	0	0	0	0	0	3,896
1823920	DSR COSTS AMORTIZED 103906	WBS Small Business Ind- UT-2015	OTHER	262	0	0	0	0	0	0	262
1823920	DSR COSTS AMORTIZED 103907	AGRICULTURAL FINANSWER EXP WY-2015 CAT2	OTHER	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED 103909	COMMERCIAL FINANSWER EXP- WY-2015 CAT2	OTHER	97	0	0	0	0	0	0	97
1823920	DSR COSTS AMORTIZED 103910	COMMERCIAL FINANSWER EXP WY-2015 CAT3	OTHER	54	0	0	0	0	0	0	54
1823920	DSR COSTS AMORTIZED 103911	ENERGY FINANSWER -WY 2015 CAT2	OTHER	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED 103912	ENERGY FINANSWER-WY-2015 CAT3	OTHER	43	0	0	0	0	0	0	43
1823920	DSR COSTS AMORTIZED 103913	HOME ENERGY EFF INCENT PROG Y-2015 CAT1	OTHER	1,207	0	0	0	0	0	0	1,207
1823920	DSR COSTS AMORTIZED 103914	INDUSTRIAL FINANSWER -WY 2015 CAT2	OTHER	2	0	0	0	0	0	0	2
1823920	DSR COSTS AMORTIZED 103915	INDUSTRIAL FINANSWER-WY-2015 CAT3	OTHER	85	0	0	0	0	0	0	85
1823920	DSR COSTS AMORTIZED 103916	INDUSTRIAL FINAN EXPRESS WY-2015 CAT2	OTHER	9	0	0	0	0	0	0	9
1823920	DSR COSTS AMORTIZED 103917	INDUSTRIAL FINANSWER EXP WY-2015 CAT3	OTHER	3	0	0	0	0	0	0	3
1823920	DSR COSTS AMORTIZED 103918	LOW-INCOME WEATHERZTN - WY 2015 CAT1	OTHER	30	0	0	0	0	0	0	30
1823920	DSR COSTS AMORTIZED 103919	OUTREACH AND COMMUNICATION WATTSMT WY-2	OTHER	121	0	0	0	0	0	0	121
1823920	DSR COSTS AMORTIZED 103920	PORTFOLIO WY-2015 CAT1	OTHER	71	0	0	0	0	0	0	71
1823920	DSR COSTS AMORTIZED 103921	PORTFOLIO WY-2015 CAT2	OTHER	29	0	0	0	0	0	0	29
1823920	DSR COSTS AMORTIZED 103922	PORTFOLIO WY-2015 CAT3	OTHER	47	0	0	0	0	0	0	47
1823920	DSR COSTS AMORTIZED 103923	REFRIGERATOR RECYCLING-WY -2015 CAT1	OTHER	99	0	0	0	0	0	0	99
1823920	DSR COSTS AMORTIZED 103925	SELF DIRECT - COMMERCIAL -WY-2015 CAT3	OTHER	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED 103927	SELF DIRECT -INDUSTRIAL -WY-2015 CAT3	OTHER	1	0	0	0	0	0	0	1
1823920	DSR COSTS AMORTIZED 103928	WSB - Wattsmart Business - WY Cat 2- 201	OTHER	639	0	0	0	0	0	0	639
1823920	DSR COSTS AMORTIZED 103929	WSB - Small Business Comm - WY Cat2 -201	OTHER	1,071	0	0	0	0	0	0	1,071
1823920	DSR COSTS AMORTIZED 103930	WBS- Wattsmart Business Ind -WY Cat2-201	OTHER	286	0	0	0	0	0	0	286
1823920	DSR COSTS AMORTIZED 103931	HOME ENERGY REPORTING - WY 2015	OTHER	139	0	0	0	0	0	0	139
1823920	DSR COSTS AMORTIZED 103932	WSB- Wattsmart Business- WY Cat 3- 2015	OTHER	178	0	0	0	0	0	0	178
1823920	DSR COSTS AMORTIZED 103933	REFRIG RECYCLE COMM -WY 2015 CAT2	OTHER	1	0	0	0	0	0	0	1
1823920	DSR COSTS AMORTIZED 103934	REFRIG RECYCLE COMM -WY 2015 CAT3	OTHER	1	0	0	0	0	0	0	1
1823920	DSR COSTS AMORTIZED 103935	WSB Wattsmart Business Comm- WY Cat3 -20	OTHER	381	0	0	0	0	0	0	381
1823920	DSR COSTS AMORTIZED 103936	WBS- Wattsmart Bus Ind- WY Cat3-2015	OTHER	1,487	0	0	0	0	0	0	1,487
1823920	DSR COSTS AMORTIZED 103937	WSB- Wattsmart Business Agric- WY Cat2 -	OTHER	18	0	0	0	0	0	0	18
1823920	DSR COSTS AMORTIZED 103938	WSB- Wattsmart Business Agric- WY Cat3 -	OTHER	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED 103959	COMMERCIAL ENERGY REPORTS-SMB -UT 2015	OTHER	3	0	0	0	0	0	0	3
1823920	DSR COSTS AMORTIZED 103962	Portfolio - EM&V C&I - ID- 2015	OTHER	2	0	0	0	0	0	0	2
1823920	DSR COSTS AMORTIZED 103963	Portfolio - EM&V RES - ID- 2015	OTHER	41	0	0	0	0	0	0	41
1823920	DSR COSTS AMORTIZED 104013	CALIFORNIA DSM EXPENSE - 2016	OTHER	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED 104015	HOME ENERGY REPORTING - ID 2016	OTHER	46	0	0	0	0	0	0	46
1823920	DSR COSTS AMORTIZED 104018	OUTREACH AND COMMUNICATION ID-2016	OTHER	46	0	0	0	0	0	0	46
1823920	DSR COSTS AMORTIZED 104019	PORTFOLIO - IDAHO 2016	OTHER	4	0	0	0	0	0	0	4
1823920	DSR COSTS AMORTIZED 104020	Portfolio - EM&V C&I - ID- 2016	OTHER	74	0	0	0	0	0	0	74
1823920	DSR COSTS AMORTIZED 104021	Portfolio - EM&V RES - ID- 2016	OTHER	103	0	0	0	0	0	0	103
1823920	DSR COSTS AMORTIZED 104023	WSB Small Business Comm - ID-2016	OTHER	738	0	0	0	0	0	0	738
1823920	DSR COSTS AMORTIZED 104024	WSB Small Business Ind - ID 2016	OTHER	118	0	0	0	0	0	0	118
1823920	DSR COSTS AMORTIZED 104025	WSB - WATTSMART BUSINESS - ID- 2016	OTHER	279	0	0	0	0	0	0	279
1823920	DSR COSTS AMORTIZED 104026	WSB Wattsmart Business Agric - ID-2016	OTHER	182	0	0	0	0	0	0	182



Regulatory Assets

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1823920	DSR COSTS AMORTIZED 104027	A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20	OTHER	1,981	0	0	0	0	0	0	1,981
1823920	DSR COSTS AMORTIZED 104029	HOME ENERGY EFF INCENTIVE PROG - UT 2016	OTHER	5,855	0	0	0	0	0	0	5,855
1823920	DSR COSTS AMORTIZED 104030	HOME ENERGY REPORTING - UT 2016	OTHER	1,092	0	0	0	0	0	0	1,092
1823920	DSR COSTS AMORTIZED 104031	IRRIGATION LOAD CONTROL - UTAH - 2016	OTHER	95	0	0	0	0	0	0	95
1823920	DSR COSTS AMORTIZED 104032	LOW INCOME - UTAH - 2016	OTHER	24	0	0	0	0	0	0	24
1823920	DSR COSTS AMORTIZED 104033	OUTREACH and COMMUNICATIONS - UT 2016	OTHER	475	0	0	0	0	0	0	475
1823920	DSR COSTS AMORTIZED 104034	PORTFOLIO - UTAH 2016	OTHER	87	0	0	0	0	0	0	87
1823920	DSR COSTS AMORTIZED 104035	REFRIGERATOR RECYCLING PGM- UTAH - 2016	OTHER	166	0	0	0	0	0	0	166
1823920	DSR COSTS AMORTIZED 104036	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	777	0	0	0	0	0	0	777
1823920	DSR COSTS AMORTIZED 104037	COMMERCIAL (WSB) WATTSMART BUS - UT- 201	OTHER	10,201	0	0	0	0	0	0	10,201
1823920	DSR COSTS AMORTIZED 104038	INDUSTRIAL (WSB) WATTSMART BUS- UT- 2016	OTHER	4,966	0	0	0	0	0	0	4,966
1823920	DSR COSTS AMORTIZED 104039	WSB Small Business Comm- UT-2016	OTHER	5	0	0	0	0	0	0	5
1823920	DSR COSTS AMORTIZED 104041	WSB - WATTSMART BUS- UT - 2016	OTHER	2,119	0	0	0	0	0	0	2,119
1823920	DSR COSTS AMORTIZED 104042	AGRICULTURAL (WSB) WATTSMART BUS- UT- 20	OTHER	437	0	0	0	0	0	0	437
1823920	DSR COSTS AMORTIZED 104043	U.of Utah Student Energy Sponsorship- UT	OTHER	3	0	0	0	0	0	0	3
1823920	DSR COSTS AMORTIZED 104044	HOME ENERGY REPORTING - WY 2016	OTHER	46	0	0	0	0	0	0	46
1823920	DSR COSTS AMORTIZED 104045	HOME ENERGY EFF INCENT PROG Y-2016 CAT1	OTHER	377	0	0	0	0	0	0	377
1823920	DSR COSTS AMORTIZED 104046	LOW-INCOME WEATHERZTN - WY 2016 CAT1	OTHER	9	0	0	0	0	0	0	9
1823920	DSR COSTS AMORTIZED 104047	OUTREACH AND COMMUNICATION WATTSM T WY-2	OTHER	46	0	0	0	0	0	0	46
1823920	DSR COSTS AMORTIZED 104048	PORTFOLIO WY-2016 CAT1	OTHER	79	0	0	0	0	0	0	79
1823920	DSR COSTS AMORTIZED 104049	PORTFOLIO WY-2016 CAT2	OTHER	20	0	0	0	0	0	0	20
1823920	DSR COSTS AMORTIZED 104050	PORTFOLIO WY-2016 CAT3	OTHER	23	0	0	0	0	0	0	23
1823920	DSR COSTS AMORTIZED 104051	REFRIGERATOR RECYCLING-WY -2016 CAT1	OTHER	15	0	0	0	0	0	0	15
1823920	DSR COSTS AMORTIZED 104052	REFRIG RECYCLE COMM -WY 2016 CAT2	OTHER	1	0	0	0	0	0	0	1
1823920	DSR COSTS AMORTIZED 104053	REFRIG RECYCLE COMM -WY 2016 CAT3	OTHER	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED 104054	WSB- Wattsmart Bus Comm- WY Cat2 -2016	OTHER	823	0	0	0	0	0	0	823
1823920	DSR COSTS AMORTIZED 104055	WBS- Wattsmart Business Ind -WY Cat2-201	OTHER	92	0	0	0	0	0	0	92
1823920	DSR COSTS AMORTIZED 104056	WSB - Wattsmart Business - WY Cat 2- 201	OTHER	440	0	0	0	0	0	0	440
1823920	DSR COSTS AMORTIZED 104057	WSB Wattsmart Business Comm- WY Cat3 -20	OTHER	195	0	0	0	0	0	0	195
1823920	DSR COSTS AMORTIZED 104058	WBS- Wattsmart Bus Ind- WY Cat3-2016	OTHER	708	0	0	0	0	0	0	708
1823920	DSR COSTS AMORTIZED 104059	WSB- Wattsmart Business Agric- WY Cat2 -	OTHER	3	0	0	0	0	0	0	3
1823920	DSR COSTS AMORTIZED 104060	WSB- Wattsmart Business Agric- WY Cat3 -	OTHER	1	0	0	0	0	0	0	1
1823920	DSR COSTS AMORTIZED 104061	WSB- Wattsmart Business- WY Cat 3- 2016	OTHER	199	0	0	0	0	0	0	199
1823920	DSR COSTS AMORTIZED 104080	OUTREACH & COMM WATTSM T WY-2016 CAT2	OTHER	11	0	0	0	0	0	0	11
1823920	DSR COSTS AMORTIZED 104081	OUTREACH & COMM WATTSM T WY-2016 CAT3	OTHER	10	0	0	0	0	0	0	10
1823920	DSR COSTS AMORTIZED 104109	WA DSM - 186055 Clear Acct Balance	OTHER	-104	0	0	0	0	0	0	-104
1823920	DSR COSTS AMORTIZED 104110	ID DSM - 186025 Clear Acct Balance	OTHER	50	0	0	0	0	0	0	50
1823920	DSR COSTS AMORTIZED 104111	WY DSM - 186065 Clear Acct Balance	OTHER	-176	0	0	0	0	0	0	-176
1823920 Total				-38,738	0	0	0	13	0	9	-38,761
1823930	DSR COSTS NOT AMORT 102219	INDUSTRIAL FINANSWER - IDU 2003	IDU	0	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT 102352	INDUSTRIAL FINANSWER - IDU 2004	IDU	4	0	0	0	0	0	4	0
1823930	DSR COSTS NOT AMORT 102353	LOW INCOME WZ - IDU 2004	IDU	2	0	0	0	0	0	2	0
1823930	DSR COSTS NOT AMORT 102354	NEEA - IDU 2004	IDU	9	0	0	0	0	0	9	0
1823930	DSR COSTS NOT AMORT 102355	SELF AUDIT - IDAHO-UT 2004	IDU	0	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT 102356	IRRIGATION INTERRUPTIBLE - IDU 2004	IDU	12	0	0	0	0	0	12	0
1823930	DSR COSTS NOT AMORT 102358	WEATHERIZATION LOANS - RESIDENTIAL UT 20	IDU	0	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT 102519	INDUSTRIAL FINANSWER - IDAHO-UT 2005	IDU	6	0	0	0	0	0	6	0



Regulatory Assets

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1823930	DSR COSTS NOT AMORT 102520	LOW INCOME WZ - IDAHO-UT 2005	IDU	7	0	0	0	0	7	0	0
1823930	DSR COSTS NOT AMORT 102521	NEEA - IDAHO - UTAH 2005	IDU	32	0	0	0	0	32	0	0
1823930	DSR COSTS NOT AMORT 102522	SELF AUDIT - IDAHO-UT 2005	IDU	0	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT 102523	IRRIGATION INTERRUPTIBLE IDAHO - UT 2005	IDU	48	0	0	0	0	48	0	0
1823930	DSR COSTS NOT AMORT 102524	WEATHERIZATION LOANS - RESIDENTIAL/ID-UT	IDU	0	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT 102573	ENERGY FINANSWER ID/UT 2006	IDU	0	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT 102574	INDUSTRIAL FINANSWER-ID-UT 2006	IDU	3	0	0	0	0	3	0	0
1823930	DSR COSTS NOT AMORT 102575	LOW INCOME WZ -ID-UT 2006	IDU	144	0	0	0	0	144	0	0
1823930	DSR COSTS NOT AMORT 102576	NEEA-IDAHO-UTAH 2006	IDU	359	0	0	0	0	359	0	0
1823930	DSR COSTS NOT AMORT 102577	IRRIGATION INTERRUPTIBLE ID-UT 2006	IDU	361	0	0	0	0	361	0	0
1823930	DSR COSTS NOT AMORT 102578	WEATHERIZATION LOANS-RESIDL/ID-UT 2006	IDU	2	0	0	0	0	2	0	0
1823930	DSR COSTS NOT AMORT 102579	REFRIGERATOR RECYCLING PGM-ID-UT 2006	IDU	143	0	0	0	0	143	0	0
1823930	DSR COSTS NOT AMORT 102580	COMMERCIAL FINANSWER EXPR-ID-UT 2006	IDU	117	0	0	0	0	117	0	0
1823930	DSR COSTS NOT AMORT 102581	INDUSTRIAL FINANSWER EXPR-ID-UT 2006	IDU	47	0	0	0	0	47	0	0
1823930	DSR COSTS NOT AMORT 102582	IRRIGATION EFFICIENCY PRGRM-ID-UT 2006	IDU	246	0	0	0	0	246	0	0
1823930	DSR COSTS NOT AMORT 102758	HOME ENERGY EFFICIENCY INCENTIVE PROG-I	IDU	103	0	0	0	0	103	0	0
1823930	DSR COSTS NOT AMORT 102808	WEATHERIZATION LOANS RESIDL/ ID-UT 2007	OTHER	0	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT 102809	ENERGY FINANSWER IDU 2007	OTHER	4	0	0	0	0	0	0	4
1823930	DSR COSTS NOT AMORT 102810	Industrial Finanswer ID - 2007	OTHER	0	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT 102811	IRRIGATION INTERRUPTIBLE ID-UT 2007	OTHER	846	0	0	0	0	0	0	846
1823930	DSR COSTS NOT AMORT 102812	LOW INCOME WZ - ID-UT 2007	OTHER	101	0	0	0	0	0	0	101
1823930	DSR COSTS NOT AMORT 102813	NEEA - IDAHO - UTAH 2007	OTHER	361	0	0	0	0	361	0	0
1823930	DSR COSTS NOT AMORT 102814	REFRIGERATOR RECYCLING PGM - ID-UT 2007	OTHER	123	0	0	0	0	0	0	123
1823930	DSR COSTS NOT AMORT 102815	COMMERCIAL FINANSWER EXPR - ID-UT 2007	OTHER	61	0	0	0	0	0	0	61
1823930	DSR COSTS NOT AMORT 102816	INDUSTRIAL FINANSWER EXPR - ID-UT 2007	OTHER	120	0	0	0	0	0	0	120
1823930	DSR COSTS NOT AMORT 102817	IRRIGATION EFFICIENCY PRGRM - ID-UT 2007	OTHER	275	0	0	0	0	0	0	275
1823930	DSR COSTS NOT AMORT 102818	HOME ENERGY EFFICIENCY INCENTIVE PROG -	OTHER	229	0	0	0	0	0	0	229
1823930	DSR COSTS NOT AMORT 102896	ENERGY FINANSWER - ID/UT 2008	OTHER	19	0	0	0	0	0	0	19
1823930	DSR COSTS NOT AMORT 102897	INDUSTRIAL FINANSWER - ID-UT 2008	OTHER	102	0	0	0	0	0	0	102
1823930	DSR COSTS NOT AMORT 102898	IRRIGATION INTERRUPTIBLE - IDAHO - 2008	OTHER	3,127	0	0	0	0	0	0	3,127
1823930	DSR COSTS NOT AMORT 102899	LOW INCOME WEATHERIZATION - IDAHO 2008	OTHER	165	0	0	0	0	0	0	165
1823930	DSR COSTS NOT AMORT 102900	NEEA - IDAHO - 2008	OTHER	317	0	0	0	0	0	0	317
1823930	DSR COSTS NOT AMORT 102901	REFRIGERATOR RECYCLING PRGM - IDAHO 2008	OTHER	113	0	0	0	0	0	0	113
1823930	DSR COSTS NOT AMORT 102902	COMMERCIAL FINANSWER EXPRESS - IDAHO 200	OTHER	108	0	0	0	0	0	0	108
1823930	DSR COSTS NOT AMORT 102903	INDUSTRIAL FINANSWER - IDAHO - 2008	OTHER	58	0	0	0	0	0	0	58
1823930	DSR COSTS NOT AMORT 102904	IRRIGATION EFFICIENCY PRGM - IDAHO - 200	OTHER	268	0	0	0	0	0	0	268
1823930	DSR COSTS NOT AMORT 102905	HOME ENERGY EFF INCENTIVE PROGRAM - IDAH	OTHER	490	0	0	0	0	0	0	490
1823930	DSR COSTS NOT AMORT 102957	CATEGORY 1 - WYOMING - 2008	OTHER	17	0	0	0	0	0	0	17
1823930	DSR COSTS NOT AMORT 102958	CATEGORY 2 - WYOMING - 2008	OTHER	9	0	0	0	0	0	0	9
1823930	DSR COSTS NOT AMORT 102959	CATEGORY 3 - WYOMING - 2008	OTHER	33	0	0	0	0	0	0	33
1823930	DSR COSTS NOT AMORT 102966	ENERGY FINANSWER - ID/UT 2009	OTHER	50	0	0	0	0	0	0	50
1823930	DSR COSTS NOT AMORT 102967	INDUSTRIAL FINANSWER - ID-UT 2009	OTHER	309	0	0	0	0	0	0	309
1823930	DSR COSTS NOT AMORT 102968	IRRIGATION INTERRUPTIBLE ID-UT 2009	OTHER	3,816	0	0	0	0	0	0	3,816
1823930	DSR COSTS NOT AMORT 102969	LOW INCOME WZ - ID-UT 2009	OTHER	198	0	0	0	0	0	0	198
1823930	DSR COSTS NOT AMORT 102970	NEEA - IDAHO - UTAH 2009	OTHER	287	0	0	0	0	0	0	287
1823930	DSR COSTS NOT AMORT 102971	REFRIGERATOR RECYCLING PGM - ID-UT 2009	OTHER	108	0	0	0	0	0	0	108
1823930	DSR COSTS NOT AMORT 102972	COMMERCIAL FINANSWER EXPR - ID-UT 2009	OTHER	190	0	0	0	0	0	0	190



Regulatory Assets

Average of Monthly Averages Ending - December 2016

Allocation Method - Factor West Control Area

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1823930	DSR COSTS NOT AMORT 102973	INDUSTRIAL FINANSWER EXPR - ID-UT 2009	OTHER	74	0	0	0	0	0	0	74
1823930	DSR COSTS NOT AMORT 102974	IRRIGATION EFFICIENCY PRGRM - ID-UT 2009	OTHER	807	0	0	0	0	0	0	807
1823930	DSR COSTS NOT AMORT 102975	HOME ENERGY EFFICIENCY INCENTIVE PROG -	OTHER	594	0	0	0	0	0	0	594
1823930	DSR COSTS NOT AMORT 103061	ENERGY FINANSWER - ID/UT 2010	OTHER	47	0	0	0	0	0	0	47
1823930	DSR COSTS NOT AMORT 103062	INDUSTRIAL FINANSWER - ID-UT 2010	OTHER	322	0	0	0	0	0	0	322
1823930	DSR COSTS NOT AMORT 103063	IRRIGATION INTERRUPTIBLE ID-UT 2010	OTHER	4,283	0	0	0	0	0	0	4,283
1823930	DSR COSTS NOT AMORT 103064	LOW INCOME WZ - ID-UT 2010	OTHER	134	0	0	0	0	0	0	134
1823930	DSR COSTS NOT AMORT 103065	NEEA - IDAHO - UTAH 2010	OTHER	0	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT 103066	REFRIGERATOR RECYCLING PGM - ID-UT 2010	OTHER	166	0	0	0	0	0	0	166
1823930	DSR COSTS NOT AMORT 103067	COMMERCIAL FINANSWER EXPR - ID-UT 2010	OTHER	513	0	0	0	0	0	0	513
1823930	DSR COSTS NOT AMORT 103068	INDUSTRIAL FINANSWER EXPR - ID-UT 2010	OTHER	107	0	0	0	0	0	0	107
1823930	DSR COSTS NOT AMORT 103069	IRRIGATION EFFICIENCY PRGRM - ID-UT 2010	OTHER	637	0	0	0	0	0	0	637
1823930	DSR COSTS NOT AMORT 103070	HOME ENERGY EFFICIENCY INCENTIVE PROG -	OTHER	1,305	0	0	0	0	0	0	1,305
1823930	DSR COSTS NOT AMORT 103171	ENERGY FINANSWER - ID/UT 2011	OTHER	23	0	0	0	0	0	0	23
1823930	DSR COSTS NOT AMORT 103172	INDUSTRIAL FINANSWER - ID-UT 2011	OTHER	143	0	0	0	0	0	0	143
1823930	DSR COSTS NOT AMORT 103173	IRRIGATION INTERRUPTIBLE ID-UT 2011	OTHER	37	0	0	0	0	0	0	37
1823930	DSR COSTS NOT AMORT 103174	LOW INCOME WZ - ID-UT 2011	OTHER	425	0	0	0	0	0	0	425
1823930	DSR COSTS NOT AMORT 103176	REFRIGERATOR RECYCLING PGM - ID-UT 2011	OTHER	126	0	0	0	0	0	0	126
1823930	DSR COSTS NOT AMORT 103177	COMMERCIAL FINANSWER EXPR - ID-UT 2011	OTHER	632	0	0	0	0	0	0	632
1823930	DSR COSTS NOT AMORT 103178	INDUSTRIAL FINANSWER EXPR - ID-UT 2011	OTHER	77	0	0	0	0	0	0	77
1823930	DSR COSTS NOT AMORT 103179	IRRIGATION EFFICIENCY PRGRM - ID-UT 2011	OTHER	508	0	0	0	0	0	0	508
1823930	DSR COSTS NOT AMORT 103180	HOME ENERGY EFFICIENCY INCENTIVE PROG -	OTHER	699	0	0	0	0	0	0	699
1823930	DSR COSTS NOT AMORT 103312	ENERGY FINANSWER - ID 2012	OTHER	35	0	0	0	0	0	0	35
1823930	DSR COSTS NOT AMORT 103313	INDUSTRIAL FINANSWER - ID 2012	OTHER	303	0	0	0	0	0	0	303
1823930	DSR COSTS NOT AMORT 103314	IRRIGATION INTERRUPTIBLE- ID 2012	OTHER	44	0	0	0	0	0	0	44
1823930	DSR COSTS NOT AMORT 103315	LOW INCOME WZ - ID- 2012	OTHER	296	0	0	0	0	0	0	296
1823930	DSR COSTS NOT AMORT 103317	REFRIGERATOR RECYCLING PGM - ID 2012	OTHER	115	0	0	0	0	0	0	115
1823930	DSR COSTS NOT AMORT 103318	COMMERCIAL FINANSWER EXPR - ID 2012	OTHER	706	0	0	0	0	0	0	706
1823930	DSR COSTS NOT AMORT 103319	INDUSTRIAL FINANSWER EXPR - ID 2012	OTHER	226	0	0	0	0	0	0	226
1823930	DSR COSTS NOT AMORT 103320	IRRIGATION EFFICIENCY PRGRM - ID 2012	OTHER	847	0	0	0	0	0	0	847
1823930	DSR COSTS NOT AMORT 103321	HOME ENERGY EFFICIENCY INCENTIVE PROG -	OTHER	789	0	0	0	0	0	0	789
1823930	DSR COSTS NOT AMORT 103322	COMMERCIAL DIRECT INSTALL - ID 2012	OTHER	0	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT 103323	AGRICULTURAL FINANSWER EXPR - ID 2012	OTHER	7	0	0	0	0	0	0	7
1823930	DSR COSTS NOT AMORT 103398	RECOMMISSIONING INDUSTRIAL - UT 2012	OTHER	6	0	0	0	0	0	0	6
1823930	DSR COSTS NOT AMORT 103634	AGRICULTURAL FINANSWER EXPR - ID 2013	OTHER	21	0	0	0	0	0	0	21
1823930	DSR COSTS NOT AMORT 103635	ENERGY FINANSWER - ID 2013	OTHER	77	0	0	0	0	0	0	77
1823930	DSR COSTS NOT AMORT 103636	INDUSTRIAL FINANSWER - ID 2013	OTHER	294	0	0	0	0	0	0	294
1823930	DSR COSTS NOT AMORT 103638	LOW INCOME WZ - ID- 2013	OTHER	226	0	0	0	0	0	0	226
1823930	DSR COSTS NOT AMORT 103640	REFRIGERATOR RECYCLING PGM - ID 2013	OTHER	115	0	0	0	0	0	0	115
1823930	DSR COSTS NOT AMORT 103641	COMMERCIAL FINANSWER EXPR - ID 2013	OTHER	615	0	0	0	0	0	0	615
1823930	DSR COSTS NOT AMORT 103642	INDUSTRIAL FINANSWER EXPR - ID 2013	OTHER	363	0	0	0	0	0	0	363
1823930	DSR COSTS NOT AMORT 103643	IRRIGATION EFFICIENCY PRGRM - ID 2013	OTHER	1,222	0	0	0	0	0	0	1,222
1823930	DSR COSTS NOT AMORT 103644	HOME ENERGY EFFICIENCY INCENTIVE PROG -	OTHER	844	0	0	0	0	0	0	844
1823930	DSR COSTS NOT AMORT 103672	RECOMMISSIONING INDUSTRIAL - UT 2013	OTHER	58	0	0	0	0	0	0	58
1823930	DSR COSTS NOT AMORT 103746	AGRICULTURAL FINANSWER EXPR - ID 2014	OTHER	122	0	0	0	0	0	0	122
1823930	DSR COSTS NOT AMORT 103747	COMMERCIAL FINANSWER EXPR - ID 2014	OTHER	683	0	0	0	0	0	0	683
1823930	DSR COSTS NOT AMORT 103748	ENERGY FINANSWER - ID 2014	OTHER	154	0	0	0	0	0	0	154



Regulatory Assets

Average of Monthly Averages Ending - December 2016

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1823930	DSR COSTS NOT AMORT 103749	HOME ENERGY EFFICIENCY INCENTIVE PROG -	OTHER	854	0	0	0	0	0	0	854	
1823930	DSR COSTS NOT AMORT 103750	INDUSTRIAL FINANSWER - ID 2014	OTHER	105	0	0	0	0	0	0	105	
1823930	DSR COSTS NOT AMORT 103751	INDUSTRIAL FINANSWER EXPR - ID 2014	OTHER	268	0	0	0	0	0	0	268	
1823930	DSR COSTS NOT AMORT 103752	IRRIGATION EFFICIENCY PRGRM - ID 2014	OTHER	449	0	0	0	0	0	0	449	
1823930	DSR COSTS NOT AMORT 103753	LOW INCOME WZ - ID- 2014	OTHER	298	0	0	0	0	0	0	298	
1823930	DSR COSTS NOT AMORT 103755	REFRIGERATOR RECYCLING PGM - ID 2014	OTHER	122	0	0	0	0	0	0	122	
1823930	DSR COSTS NOT AMORT 103866	AGRICULTURAL FINANSWER EXPR - ID 2015	OTHER	2	0	0	0	0	0	0	2	
1823930	DSR COSTS NOT AMORT 103867	COMMERCIAL FINANSWER EXPR - ID 2015	OTHER	157	0	0	0	0	0	0	157	
1823930	DSR COSTS NOT AMORT 103868	ENERGY FINANSWER - ID 2015	OTHER	6	0	0	0	0	0	0	6	
1823930	DSR COSTS NOT AMORT 103869	HOME ENERGY EFFICIENCY INCENTIVE PROG -	OTHER	848	0	0	0	0	0	0	848	
1823930	DSR COSTS NOT AMORT 103870	INDUSTRIAL FINANSWER - ID 2015	OTHER	63	0	0	0	0	0	0	63	
1823930	DSR COSTS NOT AMORT 103871	INDUSTRIAL FINANSWER EXPR - ID 2015	OTHER	80	0	0	0	0	0	0	80	
1823930	DSR COSTS NOT AMORT 103872	IRRIGATION EFFICIENCY PRGRM - ID 2015	OTHER	236	0	0	0	0	0	0	236	
1823930	DSR COSTS NOT AMORT 103873	LOW INCOME WZ - ID- 2015	OTHER	296	0	0	0	0	0	0	296	
1823930	DSR COSTS NOT AMORT 103875	REFRIGERATOR RECYCLING PGM - ID 2015	OTHER	106	0	0	0	0	0	0	106	
1823930	DSR COSTS NOT AMORT 104014	HOME ENERGY EFFICIENCY INCENTIVE PROG -	OTHER	247	0	0	0	0	0	0	247	
1823930	DSR COSTS NOT AMORT 104016	IRRIGATION EFFICIENCY PRGRM - ID 2016	OTHER	47	0	0	0	0	0	0	47	
1823930	DSR COSTS NOT AMORT 104017	LOW INCOME WZ - ID- 2016	OTHER	157	0	0	0	0	0	0	157	
1823930	DSR COSTS NOT AMORT 104022	REFRIGERATOR RECYCLING PGM - ID 2016	OTHER	13	0	0	0	0	0	0	13	
1823930 Total				37,734	0	0	0	0	1,646	0	36,089	
1823940	DSR CARRYING CHARGES 102146	UT CARRYING CHARGE - 2001/2002	OTHER	3,528	0	0	0	0	0	0	3,528	
1823940	DSR CARRYING CHARGES 102188	WA REVENUE RECOVERY - CARRYING CHG PENAL	OTHER	-680	0	0	0	0	0	0	-680	
1823940	DSR CARRYING CHARGES 102766	DSR CARRYING CHARGES	IDU	163	0	0	0	0	163	0	0	
1823940	DSR CARRYING CHARGES 103140	Wy DSM - Cat1 - Carrying Charges	OTHER	-98	0	0	0	0	0	0	-98	
1823940	DSR CARRYING CHARGES 103141	Wy DSM - Cat2 - Carrying Charges	OTHER	-40	0	0	0	0	0	0	-40	
1823940	DSR CARRYING CHARGES 103142	Wy DSM - Cat3 - Carrying Charges	OTHER	-89	0	0	0	0	0	0	-89	
1823940	DSR CARRYING CHARGES 103279	CA CARRYING CHR G LIEE - 2011	OTHER	-15	0	0	0	0	0	0	-15	
1823940 Total				2,768	0	0	0	0	163	0	2,606	
1823990	OTHR REG ASSET-N CST 138015	Reg Asset Current - Energy West Mining	CAEE	4,953	0	0	0	1,253	3,215	483	3	0
1823990	OTHR REG ASSET-N CST 138020	Reg Asset Current - DSM	OTHER	11,371	0	0	0	0	0	0	0	11,371
1823990	OTHR REG ASSET-N CST 138045	Reg Asset Current - GHG Allowances	OTHER	593	0	0	0	0	0	0	0	593
1823990	OTHR REG ASSET-N CST 138050	Reg Asset Current - Def Net Power Costs	OTHER	50,078	0	0	0	0	0	0	0	50,078
1823990	OTHR REG ASSET-N CST 138055	Reg Asset Current - Def RECs In Rates	OTHER	9,333	0	0	0	0	0	0	0	9,333
1823990	OTHR REG ASSET-N CST 138060	Reg Asset Current - BPA Balancing Accts	OTHER	1,886	0	0	0	0	0	0	0	1,886
1823990	OTHR REG ASSET-N CST 138090	Reg Asset Current - Solar Feed-In	OTHER	4,005	0	0	0	0	0	0	0	4,005
1823990	OTHR REG ASSET-N CST 138190	Reg Asset Current - Other	OTHER	742	0	0	0	0	0	0	0	742
1823990	OTHR REG ASSET-N CST 186095	RegA - DSM - Recl to Curr	OTHER	-11,371	0	0	0	0	0	0	0	-11,371
1823990	OTHR REG ASSET-N CST 186099	Regulatory Asset - Balance Reclass	OTHER	868	0	0	0	0	0	0	0	868
1823990	OTHR REG ASSET-N CST 186100	Calif Alternative Rate for Energy (CARE)	OTHER	416	0	0	0	0	0	0	0	416
1823990	OTHR REG ASSET-N CST 186502	POWERDALE HYDRO DECOM REG ASSET - ID	IDU	117	0	0	0	0	0	117	0	0
1823990	OTHR REG ASSET-N CST 186793	RegA - Deer Creek - OR - Recl to Curr	CAEE	-4,953	0	0	0	-1,253	-3,215	-483	-3	0
1823990	OTHR REG ASSET-N CST 187028	TRANSITION COSTS-RETIREMENT & DISPLACE	SO	0	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST 187042	Reg Asset - CA GHG Allowances	OTHER	-1,901	0	0	0	0	0	0	0	-1,901
1823990	OTHR REG ASSET-N CST 187043	Reg Asset - CY14 CA GHG Allowances	OTHER	1,391	0	0	0	0	0	0	0	1,391
1823990	OTHR REG ASSET-N CST 187048	RegA - CA GHG Allowances - Recl to Curr	OTHER	-593	0	0	0	0	0	0	0	-593
1823990	OTHR REG ASSET-N CST 187049	RegA - CA GHG Allowances - Balance Recl	OTHER	857	0	0	0	0	0	0	0	857
1823990	OTHR REG ASSET-N CST 187050	CHOLLA PLANT TRANSACTION COSTS	CAGE	1,216	0	0	0	279	822	115	1	0



Regulatory Assets

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1823990	OTHR REG ASSET-N CST 187051	WASHINGTON COLSTRIP #3 REGULATORY ASSET	WA	239	0	0	239	0	0	0	0
1823990	OTHR REG ASSET-N CST 187058	TRAIL MOUNTAIN MINE CLOSURE COSTS	CAEE	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST 187059	TRAIL MTN MINE UNRECOVERED INVEST	CAEE	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST 187070	Trail Mtn Mine Costs - Deseret Settlement	CAEE	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST 187096	Reg Asset - Tax Rev Req Adj-WY	WYU	1	0	0	0	1	0	0	0
1823990	OTHR REG ASSET-N CST 187190	Reg Asset-WA REC CY2014 Forward	OTHER	-8	0	0	0	0	0	0	-8
1823990	OTHR REG ASSET-N CST 187191	Reg Asset - WA RPS Purchase	OTHER	6	0	0	0	0	0	0	6
1823990	OTHR REG ASSET-N CST 187223	Reg Asset - Tax Adj on PR Benefits - OR	OTHER	1,346	0	0	0	0	0	0	1,346
1823990	OTHR REG ASSET-N CST 187255	RegA - BPA Balancing Accts - Recl to Cur	OTHER	-1,886	0	0	0	0	0	0	-1,886
1823990	OTHR REG ASSET-N CST 187300	CA - Jan 2010 Storm Costs	OTHER	311	0	0	0	0	0	0	311
1823990	OTHR REG ASSET-N CST 187311	Contra Reg Asset-Carbon Plt Dec/Inv-CA	CA	-11	-11	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST 187320	Reg Asset - Deprec Increase - ID	IDU	4,119	0	0	0	0	4,119	0	0
1823990	OTHR REG ASSET-N CST 187321	Reg Asset - Deprec Increase - UT	UT	1,921	0	0	0	0	1,921	0	0
1823990	OTHR REG ASSET-N CST 187322	Reg Asset - Deprec Increase - WY	WYP	6,633	0	0	0	6,633	0	0	0
1823990	OTHR REG ASSET-N CST 187330	Reg Asset - Carbon Unrec Plant - ID	IDU	2,154	0	0	0	0	2,154	0	0
1823990	OTHR REG ASSET-N CST 187332	Reg Asset - Carbon Unrec Plant - UT	UT	15,501	0	0	0	0	15,501	0	0
1823990	OTHR REG ASSET-N CST 187334	Reg Asset - Carbon Unrec Plant - WY	WYP	5,212	0	0	0	5,212	0	0	0
1823990	OTHR REG ASSET-N CST 187338	Reg Asset - Carbon Plt Decom/Inventory	CAGE	3,021	0	0	0	693	2,041	285	2
1823990	OTHR REG ASSET-N CST 187340	Reg Asset-OR Sch 94 Distr Safety Surch	OTHER	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST 187345	Reg Asset - UT - Pref Stock Redemp Loss	OTHER	636	0	0	0	0	0	0	636
1823990	OTHR REG ASSET-N CST 187346	Reg Asset - WY - Pref Stock Redemp Loss	OTHER	219	0	0	0	0	0	0	219
1823990	OTHR REG ASSET-N CST 187347	Reg Asset - WA - Pref Stock Redemp Loss	OTHER	102	0	0	0	0	0	0	102
1823990	OTHR REG ASSET-N CST 187350	ID - Deferred Overburden Costs	OTHER	338	0	0	0	0	0	0	338
1823990	OTHR REG ASSET-N CST 187351	WY - Deferred Overburden Costs	WYP	947	0	0	0	947	0	0	0
1823990	OTHR REG ASSET-N CST 187356	Reg Asset-WA-Merwin Project	OTHER	20	0	0	0	0	0	0	20
1823990	OTHR REG ASSET-N CST 187357	CA Mobile Home Park Conversion (MHPCBA)	OTHER	6	0	0	0	0	0	0	6
1823990	OTHR REG ASSET-N CST 187371	REG ASSET - CA SOLAR FEED-IN TARIFF	OTHER	-1,442	0	0	0	0	0	0	-1,442
1823990	OTHR REG ASSET-N CST 187374	Reg Asset-OR Solar Feed-In Tariff 2014	OTHER	-2	0	0	0	0	0	0	-2
1823990	OTHR REG ASSET-N CST 187375	Reg Asset-OR Solar Feed-In Tariff 2015	OTHER	2,128	0	0	0	0	0	0	2,128
1823990	OTHR REG ASSET-N CST 187376	Reg Asset-OR Solar Feed-In Tariff 2016	OTHER	2,932	0	0	0	0	0	0	2,932
1823990	OTHR REG ASSET-N CST 187377	Reg Asset-OR Solar Feed-In Tariff 2017	OTHER	125	0	0	0	0	0	0	125
1823990	OTHR REG ASSET-N CST 187380	Reg Asset - UT Solar Incentive Program	OTHER	-14,609	0	0	0	0	0	0	-14,609
1823990	OTHR REG ASSET-N CST 187383	RegA - OR Solar Feed-In - Recl to Curr	OTHER	-4,000	0	0	0	0	0	0	-4,000
1823990	OTHR REG ASSET-N CST 187384	RegA - UT Solar Feed-In - Recl to Curr	OTHER	-5	0	0	0	0	0	0	-5
1823990	OTHR REG ASSET-N CST 187390	UT-Klamath Hydro Relicensing Costs	OTHER	24,537	0	0	0	0	0	0	24,537
1823990	OTHR REG ASSET-N CST 187391	RegA - CA Solar Feed-In - Recl to Liab	OTHER	1,457	0	0	0	0	0	0	1,457
1823990	OTHR REG ASSET-N CST 187394	RegA - UT Solar Feed-In - Recl to Liab	OTHER	14,459	0	0	0	0	0	0	14,459
1823990	OTHR REG ASSET-N CST 187415	Reg Asset-UT Subscriber Solar Program	OTHER	737	0	0	0	0	0	0	737
1823990	OTHR REG ASSET-N CST 187460	Reg Asset - CA RPS Purchase	OTHER	16	0	0	0	0	0	0	16
1823990	OTHR REG ASSET-N CST 187495	RegA - Other - Recl to Curr	OTHER	-742	0	0	0	0	0	0	-742
1823990	OTHR REG ASSET-N CST 187630	Reg Asset - UT EIM Expense Deferral	OTHER	3,454	0	0	0	0	0	0	3,454
1823990	OTHR REG ASSET-N CST 187631	Contra Reg Asset - UT EIM Deferral	OTHER	-3,454	0	0	0	0	0	0	-3,454
1823990	OTHR REG ASSET-N CST 187650	Reg Asset - RPS Compliance Purchases	OTHER	48	0	0	0	0	0	0	48
1823990	OTHR REG ASSET-N CST 187804	Reg Asset - CA ECAC CY2014	OTHER	94	0	0	0	0	0	0	94
1823990	OTHR REG ASSET-N CST 187805	Reg Asset - CA ECAC CY2015	OTHER	1,996	0	0	0	0	0	0	1,996
1823990	OTHR REG ASSET-N CST 187806	Reg Asset - CA ECAC CY2016	OTHER	666	0	0	0	0	0	0	666
1823990	OTHR REG ASSET-N CST 187809	Contra Reg Asset - CA ECAC CY2014	OTHER	-17	0	0	0	0	0	0	-17



Regulatory Assets

Average of Monthly Averages Ending - December 2016

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 187814	Reg Asset - ID ECAM Dec13-Nov14	OTHER	643	0	0	0	0	0	0	643
1823990	OTHR REG ASSET-N CST 187815	Reg Asset - ID ECAM Dec12-Nov13 Mnsanto	OTHER	192	0	0	0	0	0	0	192
1823990	OTHR REG ASSET-N CST 187816	REG ASSET - ID ECAM DEC12-NOV13 AGRIUM	OTHER	14	0	0	0	0	0	0	14
1823990	OTHR REG ASSET-N CST 187825	Reg Asset - UT EBA CY2014	OTHER	10,128	0	0	0	0	0	0	10,128
1823990	OTHR REG ASSET-N CST 187826	Reg Asset - UT EBA CY2015	OTHER	17,830	0	0	0	0	0	0	17,830
1823990	OTHR REG ASSET-N CST 187827	Reg Asset - UT EBA CY2016	OTHER	-500	0	0	0	0	0	0	-500
1823990	OTHR REG ASSET-N CST 187835	Reg Asset - UT RBA CY2014	OTHER	7,564	0	0	0	0	0	0	7,564
1823990	OTHR REG ASSET-N CST 187836	Reg Asset - UT RBA CY2015	OTHER	-309	0	0	0	0	0	0	-309
1823990	OTHR REG ASSET-N CST 187837	Reg Asset - UT RBA CY2016	OTHER	120	0	0	0	0	0	0	120
1823990	OTHR REG ASSET-N CST 187846	Contra Reg Asset - UT EBA CY2015	OTHER	-1,398	0	0	0	0	0	0	-1,398
1823990	OTHR REG ASSET-N CST 187847	Contra Reg Asset - UT EBA CY2016	OTHER	-617	0	0	0	0	0	0	-617
1823990	OTHR REG ASSET-N CST 187852	Reg Asset - WY ECAM CY2012	OTHER	486	0	0	0	0	0	0	486
1823990	OTHR REG ASSET-N CST 187854	Reg Asset - WY ECAM CY2014	OTHER	1,260	0	0	0	0	0	0	1,260
1823990	OTHR REG ASSET-N CST 187855	Reg Asset - WY ECAM CY2015	OTHER	9,960	0	0	0	0	0	0	9,960
1823990	OTHR REG ASSET-N CST 187856	Reg Asset - WY ECAM CY2016	OTHER	-3,949	0	0	0	0	0	0	-3,949
1823990	OTHR REG ASSET-N CST 187864	Reg Asset - WY RRA CY2014	OTHER	197	0	0	0	0	0	0	197
1823990	OTHR REG ASSET-N CST 187865	Reg Asset - WY RRA CY2015	OTHER	249	0	0	0	0	0	0	249
1823990	OTHR REG ASSET-N CST 187866	Reg Asset - WY RRA CY2016	OTHER	-51	0	0	0	0	0	0	-51
1823990	OTHR REG ASSET-N CST 187875	Contra Reg Asset - WY ECAM CY2015	OTHER	-739	0	0	0	0	0	0	-739
1823990	OTHR REG ASSET-N CST 187876	CONTRA REG ASSET - WY ECAM CY2016	OTHER	-257	0	0	0	0	0	0	-257
1823990	OTHR REG ASSET-N CST 187886	Reg Asset-OR RPS Compliance Purchases	OTHER	-34	0	0	0	0	0	0	-34
1823990	OTHR REG ASSET-N CST 187888	RegA - WA RECs in Rates - Recl to Curr	OTHER	-2,024	0	0	0	0	0	0	-2,024
1823990	OTHR REG ASSET-N CST 187890	Contra Reg Asset - WA Deferral of RECs	OTHER	8	0	0	0	0	0	0	8
1823990	OTHR REG ASSET-N CST 187892	Deferral of Excess RECs in Rates - WA	OTHER	1,933	0	0	0	0	0	0	1,933
1823990	OTHR REG ASSET-N CST 187895	RegA - OR RECs in Rates - Balance Recl	OTHER	34	0	0	0	0	0	0	34
1823990	OTHR REG ASSET-N CST 187896	RegA - UT RECs in Rates - Recl to Curr	OTHER	-6,884	0	0	0	0	0	0	-6,884
1823990	OTHR REG ASSET-N CST 187897	RegA - UT RECs in Rates - Recl to Liab	OTHER	55	0	0	0	0	0	0	55
1823990	OTHR REG ASSET-N CST 187898	RegA - Def RECs in Rates - Recl to Curr	OTHER	-425	0	0	0	0	0	0	-425
1823990	OTHR REG ASSET-N CST 187899	RegA - WY RECs in Rates - Recl to Liab	OTHER	81	0	0	0	0	0	0	81
1823990	OTHR REG ASSET-N CST 187911	REG ASSET - LAKE SIDE LIQ. DAMAGES - WY	WYP	854	0	0	0	854	0	0	0
1823990	OTHR REG ASSET-N CST 187913	Reg Asset - Goodnoe Hills Liq. Damages -	WYP	372	0	0	0	372	0	0	0
1823990	OTHR REG ASSET-N CST 187914	"Reg Asset-UT-Liq. Damages JB4, N1&2"	UT	612	0	0	0	0	612	0	0
1823990	OTHR REG ASSET-N CST 187915	Reg Asset-WY-Liq. Damages N2	WYP	100	0	0	0	100	0	0	0
1823990	OTHR REG ASSET-N CST 187952	DEFERRED INTERVENOR	OTHER	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST 187956	CA DEFERRED INTERVENOR FUNDING	OTHER	40	0	0	0	0	0	0	40
1823990	OTHR REG ASSET-N CST 187958	ID Deferred Intervenor Funding	IDU	27	0	0	0	0	0	27	0
1823990	OTHR REG ASSET-N CST 187967	RegA - OR Asset Sale Gain-Balance Recl	OTHER	143	0	0	0	0	0	0	143
1823990	OTHR REG ASSET-N CST 187968	Reg A - Insurance Reserves - Recl	OTHER	335	0	0	0	0	0	0	335
1823990	OTHR REG ASSET-N CST 187972	Deferred Net Power Costs - WY 11	OTHER	218	0	0	0	0	0	0	218
1823990	OTHR REG ASSET-N CST 187973	Contra Reg Asset - CA ECAC CY2015	OTHER	-312	0	0	0	0	0	0	-312
1823990	OTHR REG ASSET-N CST 187974	Contra Reg Asset - CA ECAC CY2016	OTHER	-72	0	0	0	0	0	0	-72
1823990	OTHR REG ASSET-N CST 187975	Reg Asset - CA ECAC	OTHER	3,120	0	0	0	0	0	0	3,120
1823990	OTHR REG ASSET-N CST 189528	RegA - CA Def Exc NPC - Recl to Curr	OTHER	-3,931	0	0	0	0	0	0	-3,931
1823990	OTHR REG ASSET-N CST 189530	Reg Asset - ID ECAM Dec14-Nov15	OTHER	12,324	0	0	0	0	0	0	12,324
1823990	OTHR REG ASSET-N CST 189531	Reg Asset - ID ECAM Dec15-Dec16	OTHER	5,008	0	0	0	0	0	0	5,008
1823990	OTHR REG ASSET-N CST 189540	Contra Reg Asset - ID ECAM Dec14-Nov15	OTHER	-186	0	0	0	0	0	0	-186
1823990	OTHR REG ASSET-N CST 189541	Contra Reg Asset - ID ECAM Dec15-Dec16	OTHER	-345	0	0	0	0	0	0	-345



Regulatory Assets

Average of Monthly Averages Ending - December 2016

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	189568	RegA - ID Def Exc NPC - Recl to Curr	OTHER	-14,562	0	0	0	0	0	-14,562		
1823990	OTHR REG ASSET-N CST	189638	RegA - UT Def Exc NPC - Recl to Curr	OTHER	-21,418	0	0	0	0	0	-21,418		
1823990	OTHR REG ASSET-N CST	189639	RegA - UT Def Exc NPC - Recl to Liab	OTHER	232	0	0	0	0	0	232		
1823990	OTHR REG ASSET-N CST	189649	RegA - WA Def Exc NPC - Recl to Liab	OTHER	119	0	0	0	0	0	119		
1823990	OTHR REG ASSET-N CST	189688	RegA - WY Def Exc NPC - Recl to Curr	OTHER	-10,168	0	0	0	0	0	-10,168		
1823990	OTHR REG ASSET-N CST	189689	RegA - WY Def Exc NPC - Recl to Liab	OTHER	2,409	0	0	0	0	0	2,409		
1823990	OTHR REG ASSET-N CST	288712	Reg Liab - OR Property Insurance Reserve	OR	36	0	36	0	0	0	0		
1823990 Total					146,734	-11	36	239	15,091	20,897	6,816	2	103,664
1823993	OTH REG ASSET-NON CO	187060	CHOLLA PLANT TRANSACTION COSTS-OR	OR	-58	0	-58	0	0	0	0		
1823993 Total					-58	0	-58	0	0	0	0	0	0
1823995	OTH REG ASSET-NON CO	187062	CHOLLA PLANT TRANSACTION COSTS-ID	IDU	-36	0	0	0	0	-36	0		
1823995 Total					-36	0	0	0	0	-36	0	0	0
1823999	REGULATORY ASST-OTH	186001	DSM Regulatory Assets-Accruals	OTHER	6,508	0	0	0	0	0	6,508		
1823999	REGULATORY ASST-OTH	186011	DSM Reg Asset - Accruals - CA	OTHER	8	0	0	0	0	0	8		
1823999	REGULATORY ASST-OTH	186015	DSM Reg Asset - Balancing Acct - CA	OTHER	50	0	0	0	0	0	50		
1823999	REGULATORY ASST-OTH	186021	DSM Reg Asset - Accruals - ID	OTHER	11	0	0	0	0	0	11		
1823999	REGULATORY ASST-OTH	186025	DSM Reg Asset - Balancing Acct - ID	OTHER	-36	0	0	0	0	0	-36		
1823999	REGULATORY ASST-OTH	186035	DSM Reg Asset - Balancing Acct - OR	OTHER	6	0	0	0	0	0	6		
1823999	REGULATORY ASST-OTH	186041	DSM Reg Asset - Accruals - UT	OTHER	112	0	0	0	0	0	112		
1823999	REGULATORY ASST-OTH	186045	DSM Reg Asset - Balancing Acct - UT	OTHER	-296	0	0	0	0	0	-296		
1823999	REGULATORY ASST-OTH	186051	DSM Reg Asset - Accruals - WA	OTHER	48	0	0	0	0	0	48		
1823999	REGULATORY ASST-OTH	186055	DSM Reg Asset - Balancing Acct - WA	OTHER	126	0	0	0	0	0	126		
1823999	REGULATORY ASST-OTH	186061	DSM Reg Asset - Accruals - WY	OTHER	25	0	0	0	0	0	25		
1823999	REGULATORY ASST-OTH	186065	DSM Reg Asset - Balancing Acct - WY	OTHER	247	0	0	0	0	0	247		
1823999 Total					6,809	0	0	0	0	0	6,809		
Grand Total					348,862	-1,696	-2,629	232	66,288	152,363	28,551	113	105,640

B17. DEPRECIATION RESERVE



Depreciation Reserve

Average of Monthly Averages Ending - December 2016

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	-27,211	0	0	0	-6,246	-18,385	-2,565	-15	0
1080000	AC PR DPR EL PL SR 3102000	LAND RIGHTS	JBG	-143	-6	-104	-32	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3103000	WATER RIGHTS	CAGE	-15,031	0	0	0	-3,450	-10,156	-1,417	-8	0
1080000	AC PR DPR EL PL SR 3103000	WATER RIGHTS	JBG	-96	-4	-70	-22	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3110000	STRUCTURES AND IMPROVEMENTS	CAGE	-370,198	0	0	0	-84,974	-250,131	-34,891	-202	0
1080000	AC PR DPR EL PL SR 3110000	STRUCTURES AND IMPROVEMENTS	CAGW	-32,286	-1,391	-23,553	-7,342	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3110000	STRUCTURES AND IMPROVEMENTS	JBG	-78,533	-3,371	-57,090	-17,797	-63	-186	-26	0	0
1080000	AC PR DPR EL PL SR 3120000	BOILER PLANT EQUIPMENT	CAGE	-1,279,909	0	0	0	-293,786	-864,793	-120,631	-699	0
1080000	AC PR DPR EL PL SR 3120000	BOILER PLANT EQUIPMENT	CAGW	-69,758	-3,005	-50,889	-15,864	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3120000	BOILER PLANT EQUIPMENT	JBG	-347,987	-14,936	-252,971	-78,862	-280	-823	-115	-1	0
1080000	AC PR DPR EL PL SR 3140000	TURBOGENERATOR UNITS	CAGE	-309,333	0	0	0	-71,003	-209,006	-29,155	-169	0
1080000	AC PR DPR EL PL SR 3140000	TURBOGENERATOR UNITS	CAGW	-18,197	-784	-13,275	-4,138	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3140000	TURBOGENERATOR UNITS	JBG	-75,460	-3,239	-54,856	-17,101	-61	-178	-25	0	0
1080000	AC PR DPR EL PL SR 3150000	ACCESSORY ELECTRIC EQUIPMENT	CAGE	-177,432	0	0	0	-40,727	-119,885	-16,723	-97	0
1080000	AC PR DPR EL PL SR 3150000	ACCESSORY ELECTRIC EQUIPMENT	CAGW	-5,051	-218	-3,685	-1,149	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3150000	ACCESSORY ELECTRIC EQUIPMENT	JBG	-34,765	-1,492	-25,273	-7,879	-28	-82	-11	0	0
1080000	AC PR DPR EL PL SR 3157000	ACCESSORY ELECTRIC EQUIP-SUPV & ALARM	CAGE	-3	0	0	0	-1	-2	0	0	0
1080000	AC PR DPR EL PL SR 3157000	ACCESSORY ELECTRIC EQUIP-SUPV & ALARM	JBG	-32	-1	-23	-7	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3160000	MISCELLANEOUS POWER PLANT EQUIPMENT	CAGE	-13,809	0	0	0	-3,170	-9,331	-1,302	-8	0
1080000	AC PR DPR EL PL SR 3160000	MISCELLANEOUS POWER PLANT EQUIPMENT	CAGW	-193	-8	-141	-44	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3160000	MISCELLANEOUS POWER PLANT EQUIPMENT	JBG	-2,481	-106	-1,804	-562	-2	-6	-1	0	0
1080000	AC PR DPR EL PL SR 3302000	LAND RIGHTS	CAGE	-35	0	0	0	-8	-24	-3	0	0
1080000	AC PR DPR EL PL SR 3302000	LAND RIGHTS	CAGW	-3,707	-160	-2,704	-843	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3303000	WATER RIGHTS	CAGE	-106	0	0	0	-24	-71	-10	0	0
1080000	AC PR DPR EL PL SR 3304000	FLOOD RIGHTS	CAGE	-60	0	0	0	-14	-40	-6	0	0
1080000	AC PR DPR EL PL SR 3304000	FLOOD RIGHTS	CAGW	-195	-8	-142	-44	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3305000	LAND RIGHTS - FISH/WILDLIFE	CAGW	-153	-7	-112	-35	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3310000	STRUCTURES AND IMPROVE	CAGE	-4,721	0	0	0	-1,084	-3,190	-445	-3	0
1080000	AC PR DPR EL PL SR 3310000	STRUCTURES AND IMPROVE	CAGW	-22	-1	-16	-5	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3311000	STRUCTURES AND IMPROVE-PRODUCTION	CAGE	-1,619	0	0	0	-372	-1,094	-153	-1	0
1080000	AC PR DPR EL PL SR 3311000	STRUCTURES AND IMPROVE-PRODUCTION	CAGW	-26,199	-1,128	-19,112	-5,958	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3312000	STRUCTURES AND IMPROVE-FISH/WILDLIFE	CAGE	-100	0	0	0	-23	-67	-9	0	0
1080000	AC PR DPR EL PL SR 3312000	STRUCTURES AND IMPROVE-FISH/WILDLIFE	CAGW	-18,062	-778	-13,176	-4,108	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3313000	STRUCTURES AND IMPROVE-RECREATION	CAGE	-1,026	0	0	0	-236	-693	-97	-1	0
1080000	AC PR DPR EL PL SR 3313000	STRUCTURES AND IMPROVE-RECREATION	CAGW	-5,387	-232	-3,930	-1,225	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3320000	"RESERVOIRS, DAMS & WATERWAYS"	CAGE	-16,674	0	0	0	-3,827	-11,266	-1,572	-9	0
1080000	AC PR DPR EL PL SR 3320000	"RESERVOIRS, DAMS & WATERWAYS"	CAGW	-331	-14	-241	-75	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3321000	"RESERVOIRS, DAMS, & WTRWYS-PRODUCTION"	CAGE	-19,436	0	0	0	-4,461	-13,133	-1,832	-11	0
1080000	AC PR DPR EL PL SR 3321000	"RESERVOIRS, DAMS, & WTRWYS-PRODUCTION"	CAGW	-145,445	-6,265	-106,104	-33,077	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3322000	"RESERVOIRS, DAMS, & WTRWYS-FISH/WILDLIF	CAGE	-235	0	0	0	-54	-159	-22	0	0
1080000	AC PR DPR EL PL SR 3322000	"RESERVOIRS, DAMS, & WTRWYS-FISH/WILDLIF	CAGW	-5,054	-218	-3,687	-1,149	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3323000	"RESERVOIRS, DAMS, & WTRWYS-RECREATION"	CAGE	-38	0	0	0	-9	-26	-4	0	0
1080000	AC PR DPR EL PL SR 3323000	"RESERVOIRS, DAMS, & WTRWYS-RECREATION"	CAGW	-71	-3	-52	-16	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3330000	"WATER WHEELS, TURB & GENERATORS"	CAGE	-17,331	0	0	0	-3,978	-11,710	-1,633	-9	0
1080000	AC PR DPR EL PL SR 3330000	"WATER WHEELS, TURB & GENERATORS"	CAGW	-41,454	-1,785	-30,241	-9,427	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3340000	ACCESSORY ELECTRIC EQUIPMENT	CAGE	-5,691	0	0	0	-1,306	-3,845	-536	-3	0
1080000	AC PR DPR EL PL SR 3340000	ACCESSORY ELECTRIC EQUIPMENT	CAGW	-22,341	-962	-16,298	-5,081	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3347000	ACCESSORY ELECT EQUIP - SUPV & ALARM	CAGE	-5	0	0	0	-1	-3	0	0	0
1080000	AC PR DPR EL PL SR 3347000	ACCESSORY ELECT EQUIP - SUPV & ALARM	CAGW	-2,314	-100	-1,688	-526	0	0	0	0	0



Depreciation Reserve
 Average of Monthly Averages Ending - December 2016
 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 3350000	MISC POWER PLANT EQUIP	CAGE	-107	0	0	0	-25	-72	-10	0	0
1080000	AC PR DPR EL PL SR 3351000	MISC POWER PLANT EQUIP - PRODUCTION	CAGW	-1,228	-53	-896	-279	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3353000	MISC POWER PLANT EQUIP - RECREATION	CAGW	-1	0	-1	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3360000	"ROADS, RAILROADS & BRIDGES"	CAGE	-893	0	0	0	-205	-603	-84	0	0
1080000	AC PR DPR EL PL SR 3360000	"ROADS, RAILROADS & BRIDGES"	CAGW	-6,834	-294	-4,985	-1,554	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3403000	WATER RIGHTS - OTHER PRODUCTION	CAGE	0	0	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3410000	STRUCTURES & IMPROVEMENTS	CAGE	-26,298	0	0	0	-6,036	-17,769	-2,479	-14	0
1080000	AC PR DPR EL PL SR 3410000	STRUCTURES & IMPROVEMENTS	CAGW	-17,737	-764	-12,939	-4,034	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3420000	"FUEL HOLDERS, PRODUCERS, ACCES"	CAGE	-2,495	0	0	0	-573	-1,686	-235	-1	0
1080000	AC PR DPR EL PL SR 3420000	"FUEL HOLDERS, PRODUCERS, ACCES"	CAGW	-437	-19	-319	-99	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3430000	PRIME MOVERS	CAGE	-391,504	0	0	0	-89,865	-264,527	-36,899	-214	0
1080000	AC PR DPR EL PL SR 3430000	PRIME MOVERS	CAGW	-298,741	-12,867	-217,935	-67,939	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3440000	GENERATORS	CAGE	-42,948	0	0	0	-9,858	-29,019	-4,048	-23	0
1080000	AC PR DPR EL PL SR 3440000	GENERATORS	CAGW	-42,917	-1,849	-31,308	-9,760	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3450000	ACCESSORY ELECTRIC EQUIPMENT	CAGE	-35,401	0	0	0	-8,126	-23,919	-3,337	-19	0
1080000	AC PR DPR EL PL SR 3450000	ACCESSORY ELECTRIC EQUIPMENT	CAGW	-25,415	-1,095	-18,541	-5,780	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3460000	MISCELLANEOUS PWR PLANT EQUIP	CAGE	-1,584	0	0	0	-364	-1,071	-149	-1	0
1080000	AC PR DPR EL PL SR 3460000	MISCELLANEOUS PWR PLANT EQUIP	CAGW	-1,039	-45	-758	-236	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3502000	LAND RIGHTS	CAGE	-25,470	0	0	0	-5,846	-17,209	-2,401	-14	0
1080000	AC PR DPR EL PL SR 3502000	LAND RIGHTS	CAGW	-13,326	-574	-9,722	-3,031	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3502000	LAND RIGHTS	JBG	-1,297	-56	-943	-294	-1	-3	0	0	0
1080000	AC PR DPR EL PL SR 3502000	LAND RIGHTS	SG	-74	-1	-19	-6	-11	-32	-4	0	0
1080000	AC PR DPR EL PL SR 3520000	STRUCTURES & IMPROVEMENTS	CAGE	-27,548	0	0	0	-6,323	-18,613	-2,596	-15	0
1080000	AC PR DPR EL PL SR 3520000	STRUCTURES & IMPROVEMENTS	CAGW	-8,993	-387	-6,561	-2,045	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3520000	STRUCTURES & IMPROVEMENTS	JBG	-342	-15	-249	-78	0	-1	0	0	0
1080000	AC PR DPR EL PL SR 3520000	STRUCTURES & IMPROVEMENTS	SG	-3	0	-1	0	0	-1	0	0	0
1080000	AC PR DPR EL PL SR 3530000	STATION EQUIPMENT	CAGE	-254,642	0	0	0	-58,450	-172,053	-24,000	-139	0
1080000	AC PR DPR EL PL SR 3530000	STATION EQUIPMENT	CAGW	-109,750	-4,727	-80,064	-24,959	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3530000	STATION EQUIPMENT	JBG	-5,419	-233	-3,939	-1,228	-4	-13	-2	0	0
1080000	AC PR DPR EL PL SR 3534000	STATION EQUIPMENT, STEP-UP TRANSFORMERS	CAGE	-21,431	0	0	0	-4,919	-14,480	-2,020	-12	0
1080000	AC PR DPR EL PL SR 3534000	STATION EQUIPMENT, STEP-UP TRANSFORMERS	CAGW	-8,695	-374	-6,343	-1,977	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3534000	STATION EQUIPMENT, STEP-UP TRANSFORMERS	JBG	-2,477	-106	-1,801	-561	-2	-6	-1	0	0
1080000	AC PR DPR EL PL SR 3537000	STATION EQUIPMENT-SUPERVISORY & ALARM	CAGE	-3,251	0	0	0	-746	-2,197	-306	-2	0
1080000	AC PR DPR EL PL SR 3537000	STATION EQUIPMENT-SUPERVISORY & ALARM	CAGW	-1,372	-59	-1,001	-312	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3537000	STATION EQUIPMENT-SUPERVISORY & ALARM	JBG	-37	-2	-27	-8	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3537000	STATION EQUIPMENT-SUPERVISORY & ALARM	SG	-325	-5	-85	-27	-49	-140	-19	0	0
1080000	AC PR DPR EL PL SR 3540000	TOWERS AND FIXTURES	CAGE	-188,127	0	0	0	-43,182	-127,111	-17,731	-103	0
1080000	AC PR DPR EL PL SR 3540000	TOWERS AND FIXTURES	CAGW	-98,543	-4,244	-71,888	-22,410	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3540000	TOWERS AND FIXTURES	JBG	-17,139	-736	-12,459	-3,884	-14	-41	-6	0	0
1080000	AC PR DPR EL PL SR 3540000	TOWERS AND FIXTURES	SG	-102	-2	-27	-8	-15	-44	-6	0	0
1080000	AC PR DPR EL PL SR 3550000	POLES AND FIXTURES	CAGE	-206,148	0	0	0	-47,319	-139,288	-19,429	-113	0
1080000	AC PR DPR EL PL SR 3550000	POLES AND FIXTURES	CAGW	-98,870	-4,258	-72,127	-22,485	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3550000	POLES AND FIXTURES	JBG	-3,322	-143	-2,415	-753	-3	-8	-1	0	0
1080000	AC PR DPR EL PL SR 3550000	POLES AND FIXTURES	SG	-309	-5	-81	-25	-47	-133	-18	0	0
1080000	AC PR DPR EL PL SR 3560000	OVERHEAD CONDUCTORS & DEVICES	CAGE	-266,467	0	0	0	-61,164	-180,043	-25,114	-146	0
1080000	AC PR DPR EL PL SR 3560000	OVERHEAD CONDUCTORS & DEVICES	CAGW	-170,424	-7,340	-124,326	-38,758	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3560000	OVERHEAD CONDUCTORS & DEVICES	JBG	-17,549	-753	-12,757	-3,977	-14	-42	-6	0	0
1080000	AC PR DPR EL PL SR 3560000	OVERHEAD CONDUCTORS & DEVICES	SG	-244	-4	-64	-20	-37	-105	-14	0	0
1080000	AC PR DPR EL PL SR 3570000	UNDERGROUND CONDUIT	CAGE	-866	0	0	0	-199	-585	-82	0	0



Depreciation Reserve
 Average of Monthly Averages Ending - December 2016
 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 3570000	UNDERGROUND CONDUIT	CAGW	-31	-1	-23	-7	0	0	0	0
1080000	AC PR DPR EL PL SR 3580000	UNDERGROUND CONDUCTORS & DEVICES	CAGE	-2,162	0	0	0	-496	-1,461	-204	-1
1080000	AC PR DPR EL PL SR 3580000	UNDERGROUND CONDUCTORS & DEVICES	CAGW	-64	-3	-46	-14	0	0	0	0
1080000	AC PR DPR EL PL SR 3590000	ROADS AND TRAILS	CAGE	-1,790	0	0	0	-411	-1,209	-169	-1
1080000	AC PR DPR EL PL SR 3590000	ROADS AND TRAILS	CAGW	-2,756	-119	-2,011	-627	0	0	0	0
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	-705	-705	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3602000	LAND RIGHTS	IDU	-570	0	0	0	0	-570	0	0
1080000	AC PR DPR EL PL SR 3602000	LAND RIGHTS	OR	-2,862	0	-2,862	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3602000	LAND RIGHTS	UT	-2,856	0	0	0	0	-2,856	0	0
1080000	AC PR DPR EL PL SR 3602000	LAND RIGHTS	WA	-169	0	0	-169	0	0	0	0
1080000	AC PR DPR EL PL SR 3602000	LAND RIGHTS	WYP	-1,256	0	0	0	-1,256	0	0	0
1080000	AC PR DPR EL PL SR 3602000	LAND RIGHTS	WYU	-872	0	0	0	-872	0	0	0
1080000	AC PR DPR EL PL SR 3610000	STRUCTURES & IMPROVEMENTS	CA	-1,161	-1,161	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3610000	STRUCTURES & IMPROVEMENTS	IDU	-639	0	0	0	0	-639	0	0
1080000	AC PR DPR EL PL SR 3610000	STRUCTURES & IMPROVEMENTS	OR	-6,589	0	-6,589	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3610000	STRUCTURES & IMPROVEMENTS	UT	-10,711	0	0	0	0	-10,711	0	0
1080000	AC PR DPR EL PL SR 3610000	STRUCTURES & IMPROVEMENTS	WA	-984	0	0	-984	0	0	0	0
1080000	AC PR DPR EL PL SR 3610000	STRUCTURES & IMPROVEMENTS	WYP	-3,269	0	0	0	-3,269	0	0	0
1080000	AC PR DPR EL PL SR 3610000	STRUCTURES & IMPROVEMENTS	WYU	-382	0	0	0	-382	0	0	0
1080000	AC PR DPR EL PL SR 3620000	STATION EQUIPMENT	CA	-6,807	-6,807	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3620000	STATION EQUIPMENT	IDU	-11,487	0	0	0	0	-11,487	0	0
1080000	AC PR DPR EL PL SR 3620000	STATION EQUIPMENT	OR	-75,718	0	-75,718	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3620000	STATION EQUIPMENT	UT	-106,681	0	0	0	0	-106,681	0	0
1080000	AC PR DPR EL PL SR 3620000	STATION EQUIPMENT	WA	-19,679	0	0	-19,679	0	0	0	0
1080000	AC PR DPR EL PL SR 3620000	STATION EQUIPMENT	WYP	-36,777	0	0	0	-36,777	0	0	0
1080000	AC PR DPR EL PL SR 3620000	STATION EQUIPMENT	WYU	-2,690	0	0	0	-2,690	0	0	0
1080000	AC PR DPR EL PL SR 3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	CA	-199	-199	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	IDU	-153	0	0	0	0	-153	0	0
1080000	AC PR DPR EL PL SR 3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	OR	-1,110	0	-1,110	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	UT	-1,322	0	0	0	0	-1,322	0	0
1080000	AC PR DPR EL PL SR 3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WA	-351	0	0	-351	0	0	0	0
1080000	AC PR DPR EL PL SR 3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WYP	-704	0	0	0	-704	0	0	0
1080000	AC PR DPR EL PL SR 3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WYU	-16	0	0	0	-16	0	0	0
1080000	AC PR DPR EL PL SR 3640000	"POLES, TOWERS AND FIXTURES"	CA	-34,981	-34,981	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3640000	"POLES, TOWERS AND FIXTURES"	IDU	-36,793	0	0	0	0	-36,793	0	0
1080000	AC PR DPR EL PL SR 3640000	"POLES, TOWERS AND FIXTURES"	OR	-243,602	0	-243,602	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3640000	"POLES, TOWERS AND FIXTURES"	UT	-146,075	0	0	0	0	-146,075	0	0
1080000	AC PR DPR EL PL SR 3640000	"POLES, TOWERS AND FIXTURES"	WA	-62,977	0	0	-62,977	0	0	0	0
1080000	AC PR DPR EL PL SR 3640000	"POLES, TOWERS AND FIXTURES"	WYP	-60,658	0	0	0	-60,658	0	0	0
1080000	AC PR DPR EL PL SR 3640000	"POLES, TOWERS AND FIXTURES"	WYU	-13,718	0	0	0	-13,718	0	0	0
1080000	AC PR DPR EL PL SR 3650000	OVERHEAD CONDUCTORS & DEVICES	CA	-17,859	-17,859	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3650000	OVERHEAD CONDUCTORS & DEVICES	IDU	-16,496	0	0	0	0	-16,496	0	0
1080000	AC PR DPR EL PL SR 3650000	OVERHEAD CONDUCTORS & DEVICES	OR	-125,024	0	-125,024	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3650000	OVERHEAD CONDUCTORS & DEVICES	UT	-81,313	0	0	0	0	-81,313	0	0
1080000	AC PR DPR EL PL SR 3650000	OVERHEAD CONDUCTORS & DEVICES	WA	-31,066	0	0	-31,066	0	0	0	0
1080000	AC PR DPR EL PL SR 3650000	OVERHEAD CONDUCTORS & DEVICES	WYP	-34,397	0	0	0	-34,397	0	0	0
1080000	AC PR DPR EL PL SR 3650000	OVERHEAD CONDUCTORS & DEVICES	WYU	-4,619	0	0	0	-4,619	0	0	0



Depreciation Reserve

Average of Monthly Averages Ending - December 2016

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 3660000	UNDERGROUND CONDUIT	CA	-10,897	-10,897	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3660000	UNDERGROUND CONDUIT	IDU	-4,079	0	0	0	0	-4,079	0	0
1080000	AC PR DPR EL PL SR 3660000	UNDERGROUND CONDUIT	OR	-41,907	0	-41,907	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3660000	UNDERGROUND CONDUIT	UT	-76,273	0	0	0	-76,273	0	0	0
1080000	AC PR DPR EL PL SR 3660000	UNDERGROUND CONDUIT	WA	-9,884	0	0	-9,884	0	0	0	0
1080000	AC PR DPR EL PL SR 3660000	UNDERGROUND CONDUIT	WYP	-8,814	0	0	0	-8,814	0	0	0
1080000	AC PR DPR EL PL SR 3660000	UNDERGROUND CONDUIT	WYU	-2,758	0	0	0	-2,758	0	0	0
1080000	AC PR DPR EL PL SR 3670000	UNDERGROUND CONDUCTORS & DEVICES	CA	-12,693	-12,693	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3670000	UNDERGROUND CONDUCTORS & DEVICES	IDU	-13,174	0	0	0	0	-13,174	0	0
1080000	AC PR DPR EL PL SR 3670000	UNDERGROUND CONDUCTORS & DEVICES	OR	-79,902	0	-79,902	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3670000	UNDERGROUND CONDUCTORS & DEVICES	UT	-212,197	0	0	0	-212,197	0	0	0
1080000	AC PR DPR EL PL SR 3670000	UNDERGROUND CONDUCTORS & DEVICES	WA	-11,740	0	0	-11,740	0	0	0	0
1080000	AC PR DPR EL PL SR 3670000	UNDERGROUND CONDUCTORS & DEVICES	WYP	-21,948	0	0	0	-21,948	0	0	0
1080000	AC PR DPR EL PL SR 3670000	UNDERGROUND CONDUCTORS & DEVICES	WYU	-14,039	0	0	0	-14,039	0	0	0
1080000	AC PR DPR EL PL SR 3680000	LINE TRANSFORMERS	CA	-28,171	-28,171	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3680000	LINE TRANSFORMERS	IDU	-27,178	0	0	0	0	-27,178	0	0
1080000	AC PR DPR EL PL SR 3680000	LINE TRANSFORMERS	OR	-221,010	0	-221,010	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3680000	LINE TRANSFORMERS	UT	-121,498	0	0	0	-121,498	0	0	0
1080000	AC PR DPR EL PL SR 3680000	LINE TRANSFORMERS	WA	-55,057	0	0	-55,057	0	0	0	0
1080000	AC PR DPR EL PL SR 3680000	LINE TRANSFORMERS	WYP	-38,376	0	0	0	-38,376	0	0	0
1080000	AC PR DPR EL PL SR 3680000	LINE TRANSFORMERS	WYU	-6,119	0	0	0	-6,119	0	0	0
1080000	AC PR DPR EL PL SR 3691000	SERVICES - OVERHEAD	CA	-2,752	-2,752	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3691000	SERVICES - OVERHEAD	IDU	-4,673	0	0	0	0	-4,673	0	0
1080000	AC PR DPR EL PL SR 3691000	SERVICES - OVERHEAD	OR	-34,016	0	-34,016	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3691000	SERVICES - OVERHEAD	UT	-37,135	0	0	0	-37,135	0	0	0
1080000	AC PR DPR EL PL SR 3691000	SERVICES - OVERHEAD	WA	-7,868	0	0	-7,868	0	0	0	0
1080000	AC PR DPR EL PL SR 3691000	SERVICES - OVERHEAD	WYP	-5,374	0	0	0	-5,374	0	0	0
1080000	AC PR DPR EL PL SR 3691000	SERVICES - OVERHEAD	WYU	-786	0	0	0	-786	0	0	0
1080000	AC PR DPR EL PL SR 3692000	SERVICES - UNDERGROUND	CA	-5,529	-5,529	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3692000	SERVICES - UNDERGROUND	IDU	-11,397	0	0	0	0	-11,397	0	0
1080000	AC PR DPR EL PL SR 3692000	SERVICES - UNDERGROUND	OR	-81,192	0	-81,192	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3692000	SERVICES - UNDERGROUND	UT	-58,021	0	0	0	-58,021	0	0	0
1080000	AC PR DPR EL PL SR 3692000	SERVICES - UNDERGROUND	WA	-17,290	0	0	-17,290	0	0	0	0
1080000	AC PR DPR EL PL SR 3692000	SERVICES - UNDERGROUND	WYP	-12,731	0	0	0	-12,731	0	0	0
1080000	AC PR DPR EL PL SR 3692000	SERVICES - UNDERGROUND	WYU	-3,277	0	0	0	-3,277	0	0	0
1080000	AC PR DPR EL PL SR 3700000	METERS	CA	-2,186	-2,186	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3700000	METERS	IDU	-9,802	0	0	0	0	-9,802	0	0
1080000	AC PR DPR EL PL SR 3700000	METERS	OR	-33,629	0	-33,629	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3700000	METERS	UT	-38,572	0	0	0	-38,572	0	0	0
1080000	AC PR DPR EL PL SR 3700000	METERS	WA	-4,007	0	0	-4,007	0	0	0	0
1080000	AC PR DPR EL PL SR 3700000	METERS	WYP	-3,821	0	0	0	-3,821	0	0	0
1080000	AC PR DPR EL PL SR 3700000	METERS	WYU	-1,053	0	0	0	-1,053	0	0	0
1080000	AC PR DPR EL PL SR 3710000	INSTALL ON CUSTOMERS PREMISES	CA	-205	-205	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3710000	INSTALL ON CUSTOMERS PREMISES	IDU	-142	0	0	0	0	-142	0	0
1080000	AC PR DPR EL PL SR 3710000	INSTALL ON CUSTOMERS PREMISES	OR	-2,097	0	-2,097	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3710000	INSTALL ON CUSTOMERS PREMISES	UT	-3,435	0	0	0	-3,435	0	0	0
1080000	AC PR DPR EL PL SR 3710000	INSTALL ON CUSTOMERS PREMISES	WA	-360	0	0	-360	0	0	0	0
1080000	AC PR DPR EL PL SR 3710000	INSTALL ON CUSTOMERS PREMISES	WYP	-858	0	0	0	-858	0	0	0
1080000	AC PR DPR EL PL SR 3710000	INSTALL ON CUSTOMERS PREMISES	WYU	-138	0	0	0	-138	0	0	0



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Depreciation Reserve
 Average of Monthly Averages Ending - December 2016
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1080000	AC PR DPR EL PL SR 3730000	CA	-562	-562	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3730000	IDU	-437	0	0	0	0	0	-437	0	0
1080000	AC PR DPR EL PL SR 3730000	OR	-10,484	0	-10,484	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3730000	UT	-12,378	0	0	0	0	-12,378	0	0	0
1080000	AC PR DPR EL PL SR 3730000	WA	-2,008	0	0	-2,008	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3730000	WYP	-3,306	0	0	0	-3,306	0	0	0	0
1080000	AC PR DPR EL PL SR 3730000	WYU	-1,073	0	0	0	-1,073	0	0	0	0
1080000	AC PR DPR EL PL SR 3892000	CAGE	-1	0	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3892000	IDU	-4	0	0	0	0	0	-4	0	0
1080000	AC PR DPR EL PL SR 3892000	UT	-29	0	0	0	0	-29	0	0	0
1080000	AC PR DPR EL PL SR 3892000	WYP	-13	0	0	0	-13	0	0	0	0
1080000	AC PR DPR EL PL SR 3892000	WYU	-6	0	0	0	-6	0	0	0	0
1080000	AC PR DPR EL PL SR 3900000	CA	-646	-646	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3900000	CAEE	-349	0	0	0	-88	-227	-34	0	0
1080000	AC PR DPR EL PL SR 3900000	CAGE	-1,556	0	0	0	-357	-1,051	-147	-1	0
1080000	AC PR DPR EL PL SR 3900000	CAGW	-1,125	-48	-821	-256	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3900000	CN	-2,167	-54	-684	-155	-167	-1,018	-89	0	0
1080000	AC PR DPR EL PL SR 3900000	IDU	-4,530	0	0	0	0	0	-4,530	0	0
1080000	AC PR DPR EL PL SR 3900000	JBG	-9	0	-7	-2	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3900000	OR	-9,377	0	-9,377	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3900000	SO	-28,649	-565	-6,812	-1,953	-4,260	-13,250	-1,800	-8	0
1080000	AC PR DPR EL PL SR 3900000	UT	-12,850	0	0	0	0	-12,850	0	0	0
1080000	AC PR DPR EL PL SR 3900000	WA	-6,708	0	0	-6,708	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3900000	WYP	-1,467	0	0	0	-1,467	0	0	0	0
1080000	AC PR DPR EL PL SR 3900000	WYU	-1,559	0	0	0	-1,559	0	0	0	0
1080000	AC PR DPR EL PL SR 3910000	CA	-66	-66	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3910000	CAEE	-3	0	0	0	-1	-2	0	0	0
1080000	AC PR DPR EL PL SR 3910000	CAGE	-827	0	0	0	-190	-559	-78	0	0
1080000	AC PR DPR EL PL SR 3910000	CAGW	-72	-3	-53	-16	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3910000	CN	-2,146	-53	-678	-153	-165	-1,008	-88	0	0
1080000	AC PR DPR EL PL SR 3910000	IDU	-35	0	0	0	0	0	-35	0	0
1080000	AC PR DPR EL PL SR 3910000	JBG	-106	-5	-77	-24	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3910000	OR	-796	0	-796	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3910000	SO	-15,246	-301	-3,625	-1,039	-2,267	-7,052	-958	-4	0
1080000	AC PR DPR EL PL SR 3910000	UT	-228	0	0	0	0	-228	0	0	0
1080000	AC PR DPR EL PL SR 3910000	WA	-45	0	0	-45	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3910000	WYP	-240	0	0	0	-240	0	0	0	0
1080000	AC PR DPR EL PL SR 3910000	WYU	-9	0	0	0	-9	0	0	0	0
1080000	AC PR DPR EL PL SR 3912000	CA	-89	-89	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3912000	CAEE	-74	0	0	0	-19	-48	-7	0	0
1080000	AC PR DPR EL PL SR 3912000	CAGE	-725	0	0	0	-166	-490	-68	0	0
1080000	AC PR DPR EL PL SR 3912000	CAGW	-159	-7	-116	-36	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3912000	CN	-2,404	-60	-759	-171	-185	-1,129	-99	0	0
1080000	AC PR DPR EL PL SR 3912000	IDU	-334	0	0	0	0	0	-334	0	0
1080000	AC PR DPR EL PL SR 3912000	JBG	-133	-6	-97	-30	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3912000	OR	-951	0	-951	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3912000	SO	-20,319	-401	-4,831	-1,385	-3,022	-9,398	-1,277	-6	0
1080000	AC PR DPR EL PL SR 3912000	UT	-1,138	0	0	0	0	-1,138	0	0	0
1080000	AC PR DPR EL PL SR 3912000	WA	-291	0	0	-291	0	0	0	0	0



Depreciation Reserve

Average of Monthly Averages Ending - December 2016

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 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WYP	-1,189	0	0	0	-1,189	0	0	0
1080000	AC PR DPR EL PL SR 3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WYU	-61	0	0	0	-61	0	0	0
1080000	AC PR DPR EL PL SR 3913000	OFFICE EQUIPMENT	CAGE	-86	0	0	0	-20	-58	-8	0
1080000	AC PR DPR EL PL SR 3913000	OFFICE EQUIPMENT	CAGW	-35	-2	-26	-8	0	0	0	0
1080000	AC PR DPR EL PL SR 3913000	OFFICE EQUIPMENT	CN	-4	0	-1	0	0	-2	0	0
1080000	AC PR DPR EL PL SR 3913000	OFFICE EQUIPMENT	IDU	0	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3913000	OFFICE EQUIPMENT	OR	-16	0	-16	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3913000	OFFICE EQUIPMENT	SO	-166	-3	-39	-11	-25	-77	-10	0
1080000	AC PR DPR EL PL SR 3913000	OFFICE EQUIPMENT	UT	0	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3913000	OFFICE EQUIPMENT	WYP	-1	0	0	0	-1	0	0	0
1080000	AC PR DPR EL PL SR 3920100	1/4 TON MINI-PICKUPS AND VANS	CA	-31	-31	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3920100	1/4 TON MINI-PICKUPS AND VANS	CAEE	-80	0	0	0	-20	-52	-8	0
1080000	AC PR DPR EL PL SR 3920100	1/4 TON MINI-PICKUPS AND VANS	CAGE	-245	0	0	0	-56	-165	-23	0
1080000	AC PR DPR EL PL SR 3920100	1/4 TON MINI-PICKUPS AND VANS	CAGW	-44	-2	-32	-10	0	0	0	0
1080000	AC PR DPR EL PL SR 3920100	1/4 TON MINI-PICKUPS AND VANS	IDU	-195	0	0	0	0	0	-195	0
1080000	AC PR DPR EL PL SR 3920100	1/4 TON MINI-PICKUPS AND VANS	JBG	-31	-1	-23	-7	0	0	0	0
1080000	AC PR DPR EL PL SR 3920100	1/4 TON MINI-PICKUPS AND VANS	OR	-862	0	-862	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3920100	1/4 TON MINI-PICKUPS AND VANS	SO	-595	-12	-141	-41	-88	-275	-37	0
1080000	AC PR DPR EL PL SR 3920100	1/4 TON MINI-PICKUPS AND VANS	UT	-1,541	0	0	0	0	-1,541	0	0
1080000	AC PR DPR EL PL SR 3920100	1/4 TON MINI-PICKUPS AND VANS	WA	-180	0	0	-180	0	0	0	0
1080000	AC PR DPR EL PL SR 3920100	1/4 TON MINI-PICKUPS AND VANS	WYP	-233	0	0	0	-233	0	0	0
1080000	AC PR DPR EL PL SR 3920100	1/4 TON MINI-PICKUPS AND VANS	WYU	-7	0	0	0	-7	0	0	0
1080000	AC PR DPR EL PL SR 3920200	MID AND FULL SIZE AUTOMOBILES	CAGE	-31	0	0	0	-7	-21	-3	0
1080000	AC PR DPR EL PL SR 3920200	MID AND FULL SIZE AUTOMOBILES	JBG	-9	0	-6	-2	0	0	0	0
1080000	AC PR DPR EL PL SR 3920200	MID AND FULL SIZE AUTOMOBILES	OR	-27	0	-27	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3920200	MID AND FULL SIZE AUTOMOBILES	SO	-89	-2	-21	-6	-13	-41	-6	0
1080000	AC PR DPR EL PL SR 3920200	MID AND FULL SIZE AUTOMOBILES	UT	-142	0	0	0	0	-142	0	0
1080000	AC PR DPR EL PL SR 3920200	MID AND FULL SIZE AUTOMOBILES	WA	-23	0	0	-23	0	0	0	0
1080000	AC PR DPR EL PL SR 3920200	MID AND FULL SIZE AUTOMOBILES	WYP	-26	0	0	0	-26	0	0	0
1080000	AC PR DPR EL PL SR 3920400	*1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	CA	-263	-263	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3920400	*1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	CAEE	-210	0	0	0	-53	-136	-20	0
1080000	AC PR DPR EL PL SR 3920400	*1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	CAGE	-3,055	0	0	0	-701	-2,064	-288	-2
1080000	AC PR DPR EL PL SR 3920400	*1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	CAGW	-898	-39	-655	-204	0	0	0	0
1080000	AC PR DPR EL PL SR 3920400	*1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	IDU	-841	0	0	0	0	0	-841	0
1080000	AC PR DPR EL PL SR 3920400	*1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	JBG	-456	-20	-332	-103	0	-1	0	0
1080000	AC PR DPR EL PL SR 3920400	*1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	OR	-2,925	0	-2,925	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3920400	*1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	SO	-764	-15	-182	-52	-114	-353	-48	0
1080000	AC PR DPR EL PL SR 3920400	*1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	UT	-4,623	0	0	0	0	-4,623	0	0
1080000	AC PR DPR EL PL SR 3920400	*1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	WA	-529	0	0	-529	0	0	0	0
1080000	AC PR DPR EL PL SR 3920400	*1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	WYP	-666	0	0	0	-666	0	0	0
1080000	AC PR DPR EL PL SR 3920400	*1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	WYU	-257	0	0	0	-257	0	0	0
1080000	AC PR DPR EL PL SR 3920500	*1 TON AND ABOVE, TWO-AXLE TRUCKS*	CA	-417	-417	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3920500	*1 TON AND ABOVE, TWO-AXLE TRUCKS*	CAEE	-161	0	0	0	-41	-105	-16	0
1080000	AC PR DPR EL PL SR 3920500	*1 TON AND ABOVE, TWO-AXLE TRUCKS*	CAGE	-1,709	0	0	0	-392	-1,155	-161	-1
1080000	AC PR DPR EL PL SR 3920500	*1 TON AND ABOVE, TWO-AXLE TRUCKS*	CAGW	-1,048	-45	-765	-238	0	0	0	0
1080000	AC PR DPR EL PL SR 3920500	*1 TON AND ABOVE, TWO-AXLE TRUCKS*	IDU	-1,177	0	0	0	0	0	-1,177	0
1080000	AC PR DPR EL PL SR 3920500	*1 TON AND ABOVE, TWO-AXLE TRUCKS*	JBG	-110	-5	-80	-25	0	0	0	0
1080000	AC PR DPR EL PL SR 3920500	*1 TON AND ABOVE, TWO-AXLE TRUCKS*	OR	-4,774	0	-4,774	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3920500	*1 TON AND ABOVE, TWO-AXLE TRUCKS*	SO	-432	-9	-103	-29	-64	-200	-27	0



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Depreciation Reserve
 Average of Monthly Averages Ending - December 2016
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1080000	AC PR DPR EL PL SR 3920500	UT	-7,509	0	0	0	0	-7,509	0	0	0
1080000	AC PR DPR EL PL SR 3920500	WA	-1,485	0	0	-1,485	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3920500	WYP	-1,370	0	0	0	-1,370	0	0	0	0
1080000	AC PR DPR EL PL SR 3920500	WYU	-284	0	0	0	-284	0	0	0	0
1080000	AC PR DPR EL PL SR 3920600	CAEE	-3	0	0	0	-1	-2	0	0	0
1080000	AC PR DPR EL PL SR 3920600	CAGE	-1,175	0	0	0	-270	-794	-111	-1	0
1080000	AC PR DPR EL PL SR 3920600	CAGW	-423	-18	-309	-96	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3920600	JBG	-195	-8	-141	-44	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3920600	OR	-53	0	-53	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3920600	SO	-1	0	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3920600	UT	-95	0	0	0	0	-95	0	0	0
1080000	AC PR DPR EL PL SR 3920900	CA	-139	-139	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3920900	CAEE	-18	0	0	0	-5	-12	-2	0	0
1080000	AC PR DPR EL PL SR 3920900	CAGE	-677	0	0	0	-156	-458	-64	0	0
1080000	AC PR DPR EL PL SR 3920900	CAGW	-80	-3	-58	-18	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3920900	IDU	-329	0	0	0	0	0	-329	0	0
1080000	AC PR DPR EL PL SR 3920900	JBG	-33	-1	-24	-7	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3920900	OR	-927	0	-927	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3920900	SO	-212	-4	-50	-14	-32	-98	-13	0	0
1080000	AC PR DPR EL PL SR 3920900	UT	-1,744	0	0	0	0	-1,744	0	0	0
1080000	AC PR DPR EL PL SR 3920900	WA	-224	0	0	-224	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3920900	WYP	-817	0	0	0	-817	0	0	0	0
1080000	AC PR DPR EL PL SR 3920900	WYU	-160	0	0	0	-160	0	0	0	0
1080000	AC PR DPR EL PL SR 3921400	CA	-32	-32	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3921400	CAEE	-4	0	0	0	-1	-3	0	0	0
1080000	AC PR DPR EL PL SR 3921400	CAGE	-162	0	0	0	-37	-109	-15	0	0
1080000	AC PR DPR EL PL SR 3921400	CAGW	-26	-1	-19	-6	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3921400	IDU	-40	0	0	0	0	0	-40	0	0
1080000	AC PR DPR EL PL SR 3921400	OR	-139	0	-139	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3921400	SO	-22	0	-5	-2	-3	-10	-1	0	0
1080000	AC PR DPR EL PL SR 3921400	UT	-133	0	0	0	0	-133	0	0	0
1080000	AC PR DPR EL PL SR 3921400	WA	-28	0	0	-28	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3921400	WYP	-70	0	0	0	-70	0	0	0	0
1080000	AC PR DPR EL PL SR 3921400	WYU	-9	0	0	0	-9	0	0	0	0
1080000	AC PR DPR EL PL SR 3921900	CAGE	-179	0	0	0	-41	-121	-17	0	0
1080000	AC PR DPR EL PL SR 3921900	JBG	-46	-2	-33	-10	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3921900	OR	-131	0	-131	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3921900	SO	-173	-3	-41	-12	-26	-80	-11	0	0
1080000	AC PR DPR EL PL SR 3921900	UT	-529	0	0	0	0	-529	0	0	0
1080000	AC PR DPR EL PL SR 3921900	WA	-123	0	0	-123	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3921900	WYP	-45	0	0	0	-45	0	0	0	0
1080000	AC PR DPR EL PL SR 3923000	SO	-839	-17	-200	-57	-125	-388	-53	0	0
1080000	AC PR DPR EL PL SR 3930000	CA	-126	-126	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3930000	CAGE	-1,863	0	0	0	-428	-1,258	-176	-1	0
1080000	AC PR DPR EL PL SR 3930000	CAGW	-233	-10	-170	-53	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3930000	IDU	-191	0	0	0	0	0	-191	0	0
1080000	AC PR DPR EL PL SR 3930000	JBG	-297	-13	-216	-67	0	-1	0	0	0
1080000	AC PR DPR EL PL SR 3930000	OR	-1,519	0	-1,519	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3930000	SO	-107	-2	-26	-7	-16	-50	-7	0	0



Depreciation Reserve
 Average of Monthly Averages Ending - December 2016
 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 3930000 STORES EQUIPMENT	UT	-2,131	0	0	0	0	-2,131	0	0	0
1080000	AC PR DPR EL PL SR 3930000 STORES EQUIPMENT	WA	-360	0	0	-360	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3930000 STORES EQUIPMENT	WYP	-459	0	0	0	-459	0	0	0	0
1080000	AC PR DPR EL PL SR 3930000 STORES EQUIPMENT	WYU	-17	0	0	0	-17	0	0	0	0
1080000	AC PR DPR EL PL SR 3940000 "TLS, SHOP, GAR EQUIPMENT"	CA	-379	-379	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3940000 "TLS, SHOP, GAR EQUIPMENT"	CAEE	-91	0	0	0	-23	-59	-9	0	0
1080000	AC PR DPR EL PL SR 3940000 "TLS, SHOP, GAR EQUIPMENT"	CAGE	-9,560	0	0	0	-2,194	-6,459	-901	-5	0
1080000	AC PR DPR EL PL SR 3940000 "TLS, SHOP, GAR EQUIPMENT"	CAGW	-1,776	-76	-1,296	-404	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3940000 "TLS, SHOP, GAR EQUIPMENT"	IDU	-877	0	0	0	0	0	-877	0	0
1080000	AC PR DPR EL PL SR 3940000 "TLS, SHOP, GAR EQUIPMENT"	JBG	-1,865	-80	-1,356	-423	-1	-4	-1	0	0
1080000	AC PR DPR EL PL SR 3940000 "TLS, SHOP, GAR EQUIPMENT"	OR	-5,230	0	-5,230	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3940000 "TLS, SHOP, GAR EQUIPMENT"	SO	-2,845	-56	-676	-194	-423	-1,316	-179	-1	0
1080000	AC PR DPR EL PL SR 3940000 "TLS, SHOP, GAR EQUIPMENT"	UT	-6,548	0	0	0	0	-6,548	0	0	0
1080000	AC PR DPR EL PL SR 3940000 "TLS, SHOP, GAR EQUIPMENT"	WA	-1,596	0	0	-1,596	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3940000 "TLS, SHOP, GAR EQUIPMENT"	WYP	-1,880	0	0	0	-1,880	0	0	0	0
1080000	AC PR DPR EL PL SR 3940000 "TLS, SHOP, GAR EQUIPMENT"	WYU	-292	0	0	0	-292	0	0	0	0
1080000	AC PR DPR EL PL SR 3950000 LABORATORY EQUIPMENT	CA	-152	-152	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3950000 LABORATORY EQUIPMENT	CAEE	-438	0	0	0	-111	-284	-43	0	0
1080000	AC PR DPR EL PL SR 3950000 LABORATORY EQUIPMENT	CAGE	-2,534	0	0	0	-582	-1,712	-239	-1	0
1080000	AC PR DPR EL PL SR 3950000 LABORATORY EQUIPMENT	CAGW	-640	-28	-467	-146	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3950000 LABORATORY EQUIPMENT	IDU	-737	0	0	0	0	0	-737	0	0
1080000	AC PR DPR EL PL SR 3950000 LABORATORY EQUIPMENT	JBG	-75	-3	-54	-17	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3950000 LABORATORY EQUIPMENT	OR	-3,169	0	-3,169	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3950000 LABORATORY EQUIPMENT	SO	-2,203	-43	-524	-150	-328	-1,019	-138	-1	0
1080000	AC PR DPR EL PL SR 3950000 LABORATORY EQUIPMENT	UT	-3,662	0	0	0	0	-3,662	0	0	0
1080000	AC PR DPR EL PL SR 3950000 LABORATORY EQUIPMENT	WA	-724	0	0	-724	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3950000 LABORATORY EQUIPMENT	WYP	-1,053	0	0	0	-1,053	0	0	0	0
1080000	AC PR DPR EL PL SR 3950000 LABORATORY EQUIPMENT	WYU	-194	0	0	0	-194	0	0	0	0
1080000	AC PR DPR EL PL SR 3960300 AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	CA	-723	-723	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3960300 AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	CAGE	-80	0	0	0	-18	-54	-8	0	0
1080000	AC PR DPR EL PL SR 3960300 AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	CAGW	-133	-6	-97	-30	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3960300 AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	IDU	-934	0	0	0	0	0	-934	0	0
1080000	AC PR DPR EL PL SR 3960300 AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	OR	-3,617	0	-3,617	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3960300 AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	SO	-336	-7	-80	-23	-50	-156	-21	0	0
1080000	AC PR DPR EL PL SR 3960300 AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	UT	-4,195	0	0	0	0	-4,195	0	0	0
1080000	AC PR DPR EL PL SR 3960300 AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	WA	-1,197	0	0	-1,197	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3960300 AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	WYP	-1,655	0	0	0	-1,655	0	0	0	0
1080000	AC PR DPR EL PL SR 3960300 AERIAL LIFT PB TRUCKS, 10000#-16000# GVW	WYU	-256	0	0	0	-256	0	0	0	0
1080000	AC PR DPR EL PL SR 3960700 TWO-AXLE DIGGER/DERRICK LINE TRUCKS	CA	-87	-87	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3960700 TWO-AXLE DIGGER/DERRICK LINE TRUCKS	CAGE	-74	0	0	0	-17	-50	-7	0	0
1080000	AC PR DPR EL PL SR 3960700 TWO-AXLE DIGGER/DERRICK LINE TRUCKS	IDU	-64	0	0	0	0	0	-64	0	0
1080000	AC PR DPR EL PL SR 3960700 TWO-AXLE DIGGER/DERRICK LINE TRUCKS	OR	-300	0	-300	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3960700 TWO-AXLE DIGGER/DERRICK LINE TRUCKS	SO	-5	0	-1	0	-1	-2	0	0	0
1080000	AC PR DPR EL PL SR 3960700 TWO-AXLE DIGGER/DERRICK LINE TRUCKS	UT	-252	0	0	0	0	-252	0	0	0
1080000	AC PR DPR EL PL SR 3960700 TWO-AXLE DIGGER/DERRICK LINE TRUCKS	WYP	-75	0	0	0	-75	0	0	0	0
1080000	AC PR DPR EL PL SR 3960700 TWO-AXLE DIGGER/DERRICK LINE TRUCKS	WYU	-83	0	0	0	-83	0	0	0	0
1080000	AC PR DPR EL PL SR 3960800 "AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	CA	-560	-560	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3960800 "AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	CAGE	-473	0	0	0	-109	-320	-45	0	0
1080000	AC PR DPR EL PL SR 3960800 "AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	CAGW	-31	-1	-22	-7	0	0	0	0	0



Depreciation Reserve
 Average of Monthly Averages Ending - December 2016
 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 3960800 "AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	IDU	-634	0	0	0	0	0	-634	0	0
1080000	AC PR DPR EL PL SR 3960800 "AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	OR	-3,735	0	-3,735	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3960800 "AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	SO	-210	-4	-50	-14	-31	-97	-13	0	0
1080000	AC PR DPR EL PL SR 3960800 "AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	UT	-4,561	0	0	0	0	-4,561	0	0	0
1080000	AC PR DPR EL PL SR 3960800 "AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	WA	-1,503	0	0	-1,503	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3960800 "AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	WYP	-835	0	0	0	-835	0	0	0	0
1080000	AC PR DPR EL PL SR 3960800 "AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	WYU	-330	0	0	0	-330	0	0	0	0
1080000	AC PR DPR EL PL SR 3961000 CRANES	CAGE	-1,082	0	0	0	-248	-731	-102	-1	0
1080000	AC PR DPR EL PL SR 3961000 CRANES	CAGW	-201	-9	-147	-46	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3961000 CRANES	JBG	-178	-8	-130	-40	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3961000 CRANES	OR	-138	0	-138	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3961000 CRANES	UT	-1	0	0	0	0	-1	0	0	0
1080000	AC PR DPR EL PL SR 3961100 HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	CAGE	-6,028	0	0	0	-1,384	-4,073	-568	-3	0
1080000	AC PR DPR EL PL SR 3961100 HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	CAGW	-362	-16	-264	-82	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3961100 HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	JBG	-1,243	-53	-903	-282	-1	-3	0	0	0
1080000	AC PR DPR EL PL SR 3961100 HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	OR	-223	0	-223	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3961100 HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	SO	-487	-10	-116	-33	-72	-225	-31	0	0
1080000	AC PR DPR EL PL SR 3961100 HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	UT	-499	0	0	0	0	-499	0	0	0
1080000	AC PR DPR EL PL SR 3961100 HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	WYP	-94	0	0	0	-94	0	0	0	0
1080000	AC PR DPR EL PL SR 3961200 THREE-AXLE DIGGER/DERRICK LINE TRUCKS	CA	-374	-374	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3961200 THREE-AXLE DIGGER/DERRICK LINE TRUCKS	CAGW	-70	-3	-51	-16	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3961200 THREE-AXLE DIGGER/DERRICK LINE TRUCKS	IDU	-583	0	0	0	0	0	-583	0	0
1080000	AC PR DPR EL PL SR 3961200 THREE-AXLE DIGGER/DERRICK LINE TRUCKS	OR	-3,324	0	-3,324	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3961200 THREE-AXLE DIGGER/DERRICK LINE TRUCKS	SO	-194	-4	-46	-13	-29	-90	-12	0	0
1080000	AC PR DPR EL PL SR 3961200 THREE-AXLE DIGGER/DERRICK LINE TRUCKS	UT	-5,570	0	0	0	0	-5,570	0	0	0
1080000	AC PR DPR EL PL SR 3961200 THREE-AXLE DIGGER/DERRICK LINE TRUCKS	WA	-946	0	0	-946	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3961200 THREE-AXLE DIGGER/DERRICK LINE TRUCKS	WYP	-1,052	0	0	0	-1,052	0	0	0	0
1080000	AC PR DPR EL PL SR 3961200 THREE-AXLE DIGGER/DERRICK LINE TRUCKS	WYU	-180	0	0	0	-180	0	0	0	0
1080000	AC PR DPR EL PL SR 3961300 SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	CA	-165	-165	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3961300 SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	CAEE	-176	0	0	0	-45	-114	-17	0	0
1080000	AC PR DPR EL PL SR 3961300 SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	CAGE	-1,570	0	0	0	-360	-1,061	-148	-1	0
1080000	AC PR DPR EL PL SR 3961300 SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	CAGW	-525	-23	-383	-119	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3961300 SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	IDU	-319	0	0	0	0	0	-319	0	0
1080000	AC PR DPR EL PL SR 3961300 SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	JBG	-266	-11	-193	-60	0	-1	0	0	0
1080000	AC PR DPR EL PL SR 3961300 SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	OR	-681	0	-681	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3961300 SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	SO	-135	-3	-32	-9	-20	-62	-8	0	0
1080000	AC PR DPR EL PL SR 3961300 SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	UT	-1,637	0	0	0	0	-1,637	0	0	0
1080000	AC PR DPR EL PL SR 3961300 SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	WA	-433	0	0	-433	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3961300 SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	WYP	-337	0	0	0	-337	0	0	0	0
1080000	AC PR DPR EL PL SR 3961300 SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	WYU	-198	0	0	0	-198	0	0	0	0
1080000	AC PR DPR EL PL SR 3970000 COMMUNICATION EQUIPMENT	CA	-1,658	-1,658	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3970000 COMMUNICATION EQUIPMENT	CAEE	-73	0	0	0	-19	-48	-7	0	0
1080000	AC PR DPR EL PL SR 3970000 COMMUNICATION EQUIPMENT	CAGE	-32,143	0	0	0	-7,378	-21,718	-3,029	-18	0
1080000	AC PR DPR EL PL SR 3970000 COMMUNICATION EQUIPMENT	CAGW	-16,420	-707	-11,978	-3,734	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3970000 COMMUNICATION EQUIPMENT	CN	-1,104	-27	-349	-79	-85	-519	-45	0	0
1080000	AC PR DPR EL PL SR 3970000 COMMUNICATION EQUIPMENT	IDU	-2,794	0	0	0	0	0	-2,794	0	0
1080000	AC PR DPR EL PL SR 3970000 COMMUNICATION EQUIPMENT	JBG	-1,228	-53	-893	-278	-1	-3	0	0	0
1080000	AC PR DPR EL PL SR 3970000 COMMUNICATION EQUIPMENT	OR	-23,857	0	-23,857	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3970000 COMMUNICATION EQUIPMENT	SO	-27,091	-535	-6,441	-1,847	-4,028	-12,530	-1,702	-8	0



Depreciation Reserve

Average of Monthly Averages Ending - December 2016

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	UT	-17,853	0	0	0	0	-17,853	0	0	0
1080000	AC PR DPR EL PL SR	3970000	COMMUNICATION EQUIPMENT	WA	-5,247	0	0	-5,247	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3970000	COMMUNICATION EQUIPMENT	WYP	-11,031	0	0	0	-11,031	0	0	0	0
1080000	AC PR DPR EL PL SR	3970000	COMMUNICATION EQUIPMENT	WYU	-1,730	0	0	0	-1,730	0	0	0	0
1080000	AC PR DPR EL PL SR	3972000	MOBILE RADIO EQUIPMENT	CA	-109	-109	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3972000	MOBILE RADIO EQUIPMENT	CAEE	-31	0	0	0	-8	-20	-3	0	0
1080000	AC PR DPR EL PL SR	3972000	MOBILE RADIO EQUIPMENT	CAGE	-931	0	0	0	-214	-629	-88	-1	0
1080000	AC PR DPR EL PL SR	3972000	MOBILE RADIO EQUIPMENT	CAGW	-386	-17	-281	-88	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3972000	MOBILE RADIO EQUIPMENT	IDU	-179	0	0	0	0	0	-179	0	0
1080000	AC PR DPR EL PL SR	3972000	MOBILE RADIO EQUIPMENT	JBG	-201	-9	-146	-46	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3972000	MOBILE RADIO EQUIPMENT	OR	-1,143	0	-1,143	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3972000	MOBILE RADIO EQUIPMENT	SO	-248	-5	-59	-17	-37	-115	-16	0	0
1080000	AC PR DPR EL PL SR	3972000	MOBILE RADIO EQUIPMENT	UT	-1,213	0	0	0	0	-1,213	0	0	0
1080000	AC PR DPR EL PL SR	3972000	MOBILE RADIO EQUIPMENT	WA	-286	0	0	-286	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3972000	MOBILE RADIO EQUIPMENT	WYP	-419	0	0	0	-419	0	0	0	0
1080000	AC PR DPR EL PL SR	3972000	MOBILE RADIO EQUIPMENT	WYU	-42	0	0	0	-42	0	0	0	0
1080000	AC PR DPR EL PL SR	3980000	MISCELLANEOUS EQUIPMENT	CA	-16	-16	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3980000	MISCELLANEOUS EQUIPMENT	CAEE	-3	0	0	0	-1	-2	0	0	0
1080000	AC PR DPR EL PL SR	3980000	MISCELLANEOUS EQUIPMENT	CAGE	-721	0	0	0	-165	-487	-68	0	0
1080000	AC PR DPR EL PL SR	3980000	MISCELLANEOUS EQUIPMENT	CAGW	-157	-7	-114	-36	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3980000	MISCELLANEOUS EQUIPMENT	CN	-176	-4	-56	-13	-14	-83	-7	0	0
1080000	AC PR DPR EL PL SR	3980000	MISCELLANEOUS EQUIPMENT	IDU	-35	0	0	0	0	0	-35	0	0
1080000	AC PR DPR EL PL SR	3980000	MISCELLANEOUS EQUIPMENT	JBG	-56	-2	-41	-13	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3980000	MISCELLANEOUS EQUIPMENT	OR	-385	0	-385	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3980000	MISCELLANEOUS EQUIPMENT	SO	-1,409	-28	-335	-96	-210	-652	-89	0	0
1080000	AC PR DPR EL PL SR	3980000	MISCELLANEOUS EQUIPMENT	UT	-307	0	0	0	0	-307	0	0	0
1080000	AC PR DPR EL PL SR	3980000	MISCELLANEOUS EQUIPMENT	WA	-62	0	0	-62	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3980000	MISCELLANEOUS EQUIPMENT	WYP	-88	0	0	0	-88	0	0	0	0
1080000	AC PR DPR EL PL SR	3980000	MISCELLANEOUS EQUIPMENT	WYU	-14	0	0	0	-14	0	0	0	0
1080000 Total					-8,719,695	-215,671	-2,455,283	-689,688	-1,209,955	-3,627,252	-519,725	-2,121	0
1083000	AC PR DPR-REMOVAL	288351	Reg Liab Contra - Carbon Decomm - ID	IDU	1,248	0	0	0	0	0	1,248	0	0
1083000	AC PR DPR-REMOVAL	288353	Reg Liab Contra - Carbon Decomm - UT	UT	9,026	0	0	0	0	9,026	0	0	0
1083000	AC PR DPR-REMOVAL	288355	Reg Liab Contra - Carbon Decomm - WY	WYP	2,409	0	0	0	2,409	0	0	0	0
1083000 Total					12,682	0	0	0	2,409	9,026	1,248	0	0
1085000	AC PR DPR-ACCRUAL	144135	PRODUCTION PLANT - ACCUM DEPN-NON-CLASSI	CAGE	709	0	0	0	163	479	67	0	0
1085000	AC PR DPR-ACCRUAL	144135	PRODUCTION PLANT - ACCUM DEPN-NON-CLASSI	CAGW	167	7	122	38	0	0	0	0	0
1085000	AC PR DPR-ACCRUAL	144135	PRODUCTION PLANT - ACCUM DEPN-NON-CLASSI	JBG	-7	0	-5	-2	0	0	0	0	0
1085000	AC PR DPR-ACCRUAL	144145	TRANSMISSION PLANT ACCUM DEPN-NON-CLASSI	CAGE	-68	0	0	0	-16	-46	-6	0	0
1085000	AC PR DPR-ACCRUAL	144145	TRANSMISSION PLANT ACCUM DEPN-NON-CLASSI	CAGW	-36	-2	-26	-8	0	0	0	0	0
1085000	AC PR DPR-ACCRUAL	144165	DISTRIBUTION - ACCUM DEPN-NON-CLASSIFIED	CA	-3	-3	0	0	0	0	0	0	0
1085000	AC PR DPR-ACCRUAL	144165	DISTRIBUTION - ACCUM DEPN-NON-CLASSIFIED	IDU	204	0	0	0	0	0	204	0	0
1085000	AC PR DPR-ACCRUAL	144165	DISTRIBUTION - ACCUM DEPN-NON-CLASSIFIED	OR	-26	0	-26	0	0	0	0	0	0
1085000	AC PR DPR-ACCRUAL	144165	DISTRIBUTION - ACCUM DEPN-NON-CLASSIFIED	UT	1,904	0	0	0	0	1,904	0	0	0
1085000	AC PR DPR-ACCRUAL	144165	DISTRIBUTION - ACCUM DEPN-NON-CLASSIFIED	WA	-17	0	0	-17	0	0	0	0	0
1085000	AC PR DPR-ACCRUAL	144165	DISTRIBUTION - ACCUM DEPN-NON-CLASSIFIED	WYP	155	0	0	0	155	0	0	0	0
1085000	AC PR DPR-ACCRUAL	144205	GENERAL PLANT- ACCUM DEPN-NON-CLASS	CAGE	0	0	0	0	0	0	0	0	0
1085000	AC PR DPR-ACCRUAL	144205	GENERAL PLANT- ACCUM DEPN-NON-CLASS	CAGW	0	0	0	0	0	0	0	0	0
1085000	AC PR DPR-ACCRUAL	144205	GENERAL PLANT- ACCUM DEPN-NON-CLASS	SO	-54	-1	-13	-4	-8	-25	-3	0	0
1085000	AC PR DPR-ACCRUAL	145129	BUILDINGS - ACCUMULATED DEPRECIATION-NON	SO	1,071	21	255	73	159	495	67	0	0



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Depreciation Reserve

Average of Monthly Averages Ending - December 2016

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 145131	Accum Depr - Hydro - ID Klamath Adj	OTHER	361	0	0	0	0	0	0	361
1085000	AC PR DPR-ACCRUAL 145134	Accum Depr - Hydro - WY Klamath Adj	OTHER	914	0	0	0	0	0	0	914
1085000	AC PR DPR-ACCRUAL 145135	ACCUM DEPR-HYDRO DECOMMISSIONING	CAGE	-1,532	0	0	0	-352	-1,035	-144	-1
1085000	AC PR DPR-ACCRUAL 145135	ACCUM DEPR-HYDRO DECOMMISSIONING	CAGW	-336	-14	-245	-76	0	0	0	0
1085000	AC PR DPR-ACCRUAL 145139	PRODUCTION PLANT-ACCUM DEPRECIATION	CAGE	40,889	0	0	0	9,385	27,627	3,854	22
1085000	AC PR DPR-ACCRUAL 145139	PRODUCTION PLANT-ACCUM DEPRECIATION	CAGW	-850	-37	-620	-193	0	0	0	0
1085000	AC PR DPR-ACCRUAL 145149	TRANSMISSION PLANT ACCUMULATED DEPR NON-	CAGE	270	0	0	0	62	182	25	0
1085000	AC PR DPR-ACCRUAL 145149	TRANSMISSION PLANT ACCUMULATED DEPR NON-	CAGW	490	21	358	111	0	0	0	0
1085000	AC PR DPR-ACCRUAL 145149	TRANSMISSION PLANT ACCUMULATED DEPR NON-	SG	9,307	146	2,443	764	1,402	3,997	552	3
1085000	AC PR DPR-ACCRUAL 145169	DISTRIBUTION - ACCUMULATED DEPRECIATION	CA	42	42	0	0	0	0	0	0
1085000	AC PR DPR-ACCRUAL 145169	DISTRIBUTION - ACCUMULATED DEPRECIATION	IDU	131	0	0	0	0	0	131	0
1085000	AC PR DPR-ACCRUAL 145169	DISTRIBUTION - ACCUMULATED DEPRECIATION	OR	853	0	853	0	0	0	0	0
1085000	AC PR DPR-ACCRUAL 145169	DISTRIBUTION - ACCUMULATED DEPRECIATION	UT	241	0	0	0	0	241	0	0
1085000	AC PR DPR-ACCRUAL 145169	DISTRIBUTION - ACCUMULATED DEPRECIATION	WA	437	0	0	437	0	0	0	0
1085000	AC PR DPR-ACCRUAL 145169	DISTRIBUTION - ACCUMULATED DEPRECIATION	WYU	180	0	0	0	180	0	0	0
1085000	AC PR DPR-ACCRUAL 145189	MOTOR VEHICLES & MOBILE PLANT - ACCUM DE	SO	498	10	119	34	74	231	31	0
1085000	AC PR DPR-ACCRUAL 145209	OTHER GEN'L PLANT & EQUIP - ACCUM DEPR-N	CAGE	-1	0	0	0	0	-1	0	0
1085000	AC PR DPR-ACCRUAL 145209	OTHER GEN'L PLANT & EQUIP - ACCUM DEPR-N	SG	34	1	9	3	5	14	2	0
1085000	AC PR DPR-ACCRUAL 145209	OTHER GEN'L PLANT & EQUIP - ACCUM DEPR-N	SO	103	2	24	7	15	48	6	0
1085000	AC PR DPR-ACCRUAL 145219	MINING ASSETS - ACCUM DEPR - NON-REC	CAEE	0	0	0	0	0	0	0	0
1085000	AC PR DPR-ACCRUAL 145231	A/D - Retired Plant-Decommissioning	CAGE	-317	0	0	0	-73	-214	-30	0
1085000 Total				55,712	192	3,247	1,167	11,153	33,897	4,756	26
Grand Total				-8,651,301	-215,478	-2,452,036	-688,521	-1,196,394	-3,584,330	-513,721	-2,096

B18. AMORTIZATION RESERVE



Amortization Reserve
 Average of Monthly Averages Ending - December 2016
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other	
1110000	AC PR AMR EL PT SR 3020000	FRANCHISES AND CONSENTS	CAGE	-7,222	0	0	0	-1,658	-4,880	-681	-4	0
1110000	AC PR AMR EL PT SR 3020000	FRANCHISES AND CONSENTS	CAGW	-75,759	-3,263	-55,267	-17,229	0	0	0	0	0
1110000	AC PR AMR EL PT SR 3020000	FRANCHISES AND CONSENTS	IDU	-866	0	0	0	0	0	-866	0	0
1110000	AC PR AMR EL PT SR 3020000	FRANCHISES AND CONSENTS	UT	19,625	0	0	0	0	19,625	0	0	0
1110000	AC PR AMR EL PT SR 3031040	INTANGIBLE PLANT	CAGE	-4,966	0	0	0	-1,140	-3,356	-468	-3	0
1110000	AC PR AMR EL PT SR 3031040	INTANGIBLE PLANT	CAGW	-5,554	-239	-4,051	-1,263	0	0	0	0	0
1110000	AC PR AMR EL PT SR 3031040	INTANGIBLE PLANT	OR	-77	0	-77	0	0	0	0	0	0
1110000	AC PR AMR EL PT SR 3031050	REGIONAL CONST MGMT SYS	SO	-10,936	-216	-2,600	-745	-1,626	-5,058	-687	-3	0
1110000	AC PR AMR EL PT SR 3031080	FUEL MGMT SYSTEM	SO	-3,293	-65	-783	-224	-490	-1,523	-207	-1	0
1110000	AC PR AMR EL PT SR 3031230	AUTOMATE POLE CARD SYSTEM	SO	-4,410	-87	-1,049	-301	-656	-2,040	-277	-1	0
1110000	AC PR AMR EL PT SR 3031680	DISTRIBUTION AUTOMATION PILOT	SO	-13,279	-262	-3,157	-905	-1,975	-6,142	-834	-4	0
1110000	AC PR AMR EL PT SR 3031760	RECORD CENTER MGMT SOFTWARE	SO	-291	-6	-69	-20	-43	-135	-18	0	0
1110000	AC PR AMR EL PT SR 3031830	CUSTOMER SERVICE SYSTEM	CN	-105,904	-2,632	-33,446	-7,554	-8,166	-49,750	-4,357	0	0
1110000	AC PR AMR EL PT SR 3032040	SAP	SO	-145,421	-2,870	-34,577	-9,912	-21,624	-67,259	-9,138	-41	0
1110000	AC PR AMR EL PT SR 3032220	ENTERPRISE DATA WRHSE - BI RPTG TOOL	SO	-1,660	-33	-395	-113	-247	-768	-104	0	0
1110000	AC PR AMR EL PT SR 3032260	DWHS - DATA WAREHOUSE	SO	-1,158	-23	-275	-79	-172	-536	-73	0	0
1110000	AC PR AMR EL PT SR 3032270	ENTERPRISE DATA WAREHOUSE	SO	-5,877	-116	-1,397	-401	-874	-2,718	-369	-2	0
1110000	AC PR AMR EL PT SR 3032330	FIELDNET PRO METER READING SYST -HRP REP	SO	-2,908	-57	-691	-198	-432	-1,345	-183	-1	0
1110000	AC PR AMR EL PT SR 3032340	FACILITY INSPECTION REPORTING SYSTEM	SO	-1,905	-38	-453	-130	-283	-881	-120	-1	0
1110000	AC PR AMR EL PT SR 3032360	2002 GRID NET POWER COST MODELING	SO	-8,933	-176	-2,124	-609	-1,328	-4,131	-561	-2	0
1110000	AC PR AMR EL PT SR 3032450	MID OFFICE IMPROVEMENT PROJECT	SO	-9,792	-193	-2,328	-667	-1,456	-4,529	-615	-3	0
1110000	AC PR AMR EL PT SR 3032480	OUTAGE CALL HANDLING INTEGRATION	CN	-1,981	-49	-626	-141	-153	-931	-81	0	0
1110000	AC PR AMR EL PT SR 3032510	OPERATIONS MAPPING SYSTEM	SO	-10,386	-205	-2,470	-708	-1,544	-4,804	-653	-3	0
1110000	AC PR AMR EL PT SR 3032530	POLE ATTACHMENT MGMT SYSTEM	SO	-1,892	-37	-450	-129	-281	-875	-119	-1	0
1110000	AC PR AMR EL PT SR 3032590	SUBSTATION/CIRCUIT HISTORY OF OPERATIONS	SO	-2,355	-46	-560	-161	-350	-1,089	-148	-1	0
1110000	AC PR AMR EL PT SR 3032600	SINGLE PERSON SCHEDULING	SO	-10,902	-215	-2,592	-743	-1,621	-5,042	-685	-3	0
1110000	AC PR AMR EL PT SR 3032640	TIBCO SOFTWARE	SO	-4,290	-85	-1,020	-292	-638	-1,984	-270	-1	0
1110000	AC PR AMR EL PT SR 3032670	C&T OFFICIAL RECORD INFO SYSTEM	SO	-1,586	-31	-377	-108	-236	-734	-100	0	0
1110000	AC PR AMR EL PT SR 3032680	TRANSMISSION WHOLESALE BILLING SYSTEM	SG	-1,582	-25	-415	-130	-238	-679	-94	-1	0
1110000	AC PR AMR EL PT SR 3032710	ROUGE RIVER HYDRO INTANGIBLES	CAGW	-73	-3	-53	-17	0	0	0	0	0
1110000	AC PR AMR EL PT SR 3032760	SWIFT 2 IMPROVEMENTS	CAGW	-5,118	-220	-3,734	-1,164	0	0	0	0	0
1110000	AC PR AMR EL PT SR 3032770	NORTH UMPQUA - SETTLEMENT AGREEMENT	CAGW	-115	-5	-84	-26	0	0	0	0	0
1110000	AC PR AMR EL PT SR 3032780	BEAR RIVER-SETTLEMENT AGREEMENT	CAGE	-50	0	0	0	-11	-34	-5	0	0
1110000	AC PR AMR EL PT SR 3032830	VCPRO - VISUALCOMPUSSETPRO XEROX CUST STM	SO	-2,179	-43	-518	-149	-324	-1,008	-137	-1	0
1110000	AC PR AMR EL PT SR 3032860	WEB SOFTWARE	SO	-2,679	-53	-637	-183	-398	-1,239	-168	-1	0
1110000	AC PR AMR EL PT SR 3032900	IDAHO TRANSMISSION CUSTOMER-OWNED ASSETS	CAGE	-1,188	0	0	0	-273	-803	-112	-1	0
1110000	AC PR AMR EL PT SR 3032900	IDAHO TRANSMISSION CUSTOMER-OWNED ASSETS	CAGW	-503	-22	-367	-115	0	0	0	0	0
1110000	AC PR AMR EL PT SR 3032900	IDAHO TRANSMISSION CUSTOMER-OWNED ASSETS	JBG	-21	-1	-16	-5	0	0	0	0	0
1110000	AC PR AMR EL PT SR 3032990	P8DM - FILENET P8 DOCUMENT MANAGEMENT (E	SO	-4,666	-92	-1,109	-318	-694	-2,158	-293	-1	0
1110000	AC PR AMR EL PT SR 3033090	STEAM PLANT INTANGIBLE ASSETS	CAGE	-11,546	0	0	0	-2,650	-7,801	-1,088	-6	0
1110000	AC PR AMR EL PT SR 3033090	STEAM PLANT INTANGIBLE ASSETS	CAGW	-5,372	-231	-3,919	-1,222	0	0	0	0	0
1110000	AC PR AMR EL PT SR 3033090	STEAM PLANT INTANGIBLE ASSETS	JBG	-556	-24	-404	-126	0	-1	0	0	0
1110000	AC PR AMR EL PT SR 3033090	STEAM PLANT INTANGIBLE ASSETS	UT	-23	0	0	0	0	-23	0	0	0
1110000	AC PR AMR EL PT SR 3033120	RANGER EMS/SCADA SYSTEM	CAGE	-65	0	0	0	-15	-44	-6	0	0
1110000	AC PR AMR EL PT SR 3033120	RANGER EMS/SCADA SYSTEM	SO	-17,240	-340	-4,099	-1,175	-2,564	-7,974	-1,083	-5	0
1110000	AC PR AMR EL PT SR 3033120	RANGER EMS/SCADA SYSTEM	WYP	-212	0	0	0	-212	0	0	0	0
1110000	AC PR AMR EL PT SR 3033170	GTX VERSION 7 SOFTWARE	CN	-3,042	-76	-961	-217	-235	-1,429	-125	0	0



Amortization Reserve

Average of Monthly Averages Ending - December 2016

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other	
1110000	AC PR AMR EL PT SR 3033190	ITRON METER READING SOFTWARE	CN	-4,297	-107	-1,357	-307	-331	-2,019	-177	0	0
1110000	AC PR AMR EL PT SR 3033210	ARCFM SOFTWARE	SO	-809	-16	-192	-55	-120	-374	-51	0	0
1110000	AC PR AMR EL PT SR 3033220	MONARCH EMS/SCADA	SO	-710	-14	-169	-48	-106	-328	-45	0	0
1110000	AC PR AMR EL PT SR 3033230	VREALIZE VMWARE - SHARED	SO	-31	-1	-7	-2	-5	-14	-2	0	0
1110000	AC PR AMR EL PT SR 3033300	SECID - CUST SECURE WEB LOGIN	CN	-1,085	-27	-343	-77	-84	-510	-45	0	0
1110000	AC PR AMR EL PT SR 3033310	C&T - ENERGY TRADING SYSTEM	SO	-10,218	-202	-2,429	-696	-1,519	-4,726	-642	-3	0
1110000	AC PR AMR EL PT SR 3033320	CAS - CONTROL AREA SCHEDULING (TRANSM)	CAGW	-6,534	-281	-4,767	-1,486	0	0	0	0	0
1110000	AC PR AMR EL PT SR 3033360	DSM REPORTING & TRACKING SOFTWARE	SO	-561	-11	-133	-38	-83	-259	-35	0	0
1110000	AC PR AMR EL PT SR 3033370	DISTRIBUTION INTANGIBLES	WYP	-19	0	0	0	-19	0	0	0	0
1110000	AC PR AMR EL PT SR 3033380	MISCELLANEOUS SMALL SOFTWARE PACKAGES	CAGE	-515	0	0	0	-118	-348	-49	0	0
1110000	AC PR AMR EL PT SR 3033390	RMT TRADE SYSTEM	SO	-90	-2	-21	-6	-13	-42	-6	0	0
1110000	AC PR AMR EL PT SR 3034900	MISC - MISCELLANEOUS	CAEE	-132	0	0	0	-33	-85	-13	0	0
1110000	AC PR AMR EL PT SR 3034900	MISC - MISCELLANEOUS	CAGE	-871	0	0	0	-200	-588	-82	0	0
1110000	AC PR AMR EL PT SR 3034900	MISC - MISCELLANEOUS	CAGW	-105	-5	-77	-24	0	0	0	0	0
1110000	AC PR AMR EL PT SR 3034900	MISC - MISCELLANEOUS	CN	-38	-1	-12	-3	-3	-18	-2	0	0
1110000	AC PR AMR EL PT SR 3034900	MISC - MISCELLANEOUS	IDU	-4	0	0	0	0	0	-4	0	0
1110000	AC PR AMR EL PT SR 3034900	MISC - MISCELLANEOUS	OR	-15	0	-15	0	0	0	0	0	0
1110000	AC PR AMR EL PT SR 3034900	MISC - MISCELLANEOUS	SG	-12,582	-197	-3,303	-1,033	-1,896	-5,403	-746	-4	0
1110000	AC PR AMR EL PT SR 3034900	MISC - MISCELLANEOUS	SO	-248	-5	-59	-17	-37	-115	-16	0	0
1110000	AC PR AMR EL PT SR 3034900	MISC - MISCELLANEOUS	UT	-6	0	0	0	0	-6	0	0	0
1110000	AC PR AMR EL PT SR 3034900	MISC - MISCELLANEOUS	WYP	0	0	0	0	0	0	0	0	0
1110000	AC PR AMR EL PT SR 3035320	HYDRO PLANT INTANGIBLES	CAGE	-25	0	0	0	-6	-17	-2	0	0
1110000	AC PR AMR EL PT SR 3035320	HYDRO PLANT INTANGIBLES	CAGW	-73	-3	-53	-17	0	0	0	0	0
1110000	AC PR AMR EL PT SR 3035322	ACD#Call Center Automated Call Distribut	CN	-1,587	-39	-501	-113	-122	-745	-65	0	0
1110000	AC PR AMR EL PT SR 3035330	OATI-OASIS INTERFACE	SO	-886	-17	-211	-60	-132	-410	-56	0	0
1110000	AC PR AMR EL PT SR 3316000	STRUCTURES - LEASE IMPROVEMENTS	CAGW	-1,593	-69	-1,162	-362	0	0	0	0	0
1110000	AC PR AMR EL PT SR 3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	CA	-615	-615	0	0	0	0	0	0	0
1110000	AC PR AMR EL PT SR 3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	IDU	-315	0	0	0	0	0	-315	0	0
1110000	AC PR AMR EL PT SR 3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	OR	-4,873	0	-4,873	0	0	0	0	0	0
1110000	AC PR AMR EL PT SR 3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	SO	-5,144	-102	-1,223	-351	-765	-2,379	-323	-1	0
1110000	AC PR AMR EL PT SR 3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	UT	-16	0	0	0	0	-16	0	0	0
1110000	AC PR AMR EL PT SR 3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	WA	-1,457	0	0	-1,457	0	0	0	0	0
1110000	AC PR AMR EL PT SR 3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	WYP	-4,640	0	0	0	-4,640	0	0	0	0
1110000	AC PR AMR EL PT SR 3901000	LEASEHOLD IMPROVEMENTS-OFFICE STR	WYU	-26	0	0	0	-26	0	0	0	0
1110000 Total				-540,328	-13,793	-188,060	-53,631	-64,866	-192,478	-27,401	-100	0
1119000	AC PR AMR EL PT SR-O 146209	Other Intangible Assets-Non-Rec	SO	0	0	0	0	0	0	0	0	0
1119000 Total				0	0	0	0	0	0	0	0	0
Grand Total				-540,328	-13,793	-188,060	-53,631	-64,866	-192,478	-27,401	-100	0

B19. D.I.T. BALANCE AND I.T.C.



Deferred Income Tax Balance
 Average of Monthly Averages Ending - December 2016
 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	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	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	190105	ADIT-DEFERRED COMP	SO	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	190108	ADIT-FED INC TAX INTRERST-STATE	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	0	0	0	0	0	0	0	0
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	0	0	0
1901000	ACCUM DEF INC TAX	190126	TROJAN-ADDITIONAL DECOMMISSION	TROJD	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	190128	ADIT-MISC. DEF TAX DEBITS	SO	0	0	0	0	0	0	0	0
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	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	190136	ADIT-UTILITY ASSET WRITE DOWN	CAEE	0	0	0	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	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	190152	ADIT- GLENROCK 263A	CAEE	0	0	0	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	0	0	0	0	0	0	0	0
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	0	0	0	0	0	0	0	0
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	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	190410	PMI-RECL TRUST EARN-INT STATE	JBE	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	190411	PMI-WY EXTRACTION TAX-STATE	JBE	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	190500	CMC-ACCRUED 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
1901000	ACCUM DEF INC TAX	287206	DTA 415.710 RL-WA Accel Depr	WA	133	0	0	133	0	0	0	0
1901000	ACCUM DEF INC TAX	287209	DTA 705.266 RL-Energy Savings Assist-CA	OTHER	81	0	0	0	0	0	0	81
1901000	ACCUM DEF INC TAX	287210	DTA 505.115 - Sales & Use Tax Audit Exp	OTHER	95	0	0	0	0	0	0	95
1901000	ACCUM DEF INC TAX	287211	DTA 425.226 - Deferred Revenue Other	OTHER	102	0	0	0	0	0	0	102
1901000	ACCUM DEF INC TAX	287212	DTA 705.245-RL-OR Dir Acc 5 yr Opt Out	OTHER	150	0	0	0	0	0	0	150
1901000	ACCUM DEF INC TAX	287214	DTA 910.245 - Contra Rec Joint Owners	SO	1,890	37	449	129	281	874	119	1
1901000	ACCUM DEF INC TAX	287216	DTA 605.715 Trapper Mine Contract Oblig	CAEE	2,212	0	0	0	559	1,436	216	1
1901000	ACCUM DEF INC TAX	287219	DTA 715.810 Chehalis Mitigation Oblig	CAGW	427	18	311	97	0	0	0	0
1901000	ACCUM DEF INC TAX	287220	DTA 720.560 Pension Liab UMWA Withdraw	CAEE	42,496	0	0	0	10,747	27,586	4,140	22
1901000	ACCUM DEF INC TAX	287225	DTA 605.103 ARO/Reg Diff - Trojan - WA	WA	-100	0	0	-100	0	0	0	0
1901000	ACCUM DEF INC TAX	287227	DTA 705.531 RL UT Solar Feed-in Tar - NC	OTHER	4,982	0	0	0	0	0	0	4,982
1901000	ACCUM DEF INC TAX	287229	DTA 705.527 RL CA Solar Feed-in Tar - NC	OTHER	512	0	0	0	0	0	0	512
1901000	ACCUM DEF INC TAX	287230	DTA 705.521 RL WY Def NPC - Noncurrent	OTHER	724	0	0	0	0	0	0	724
1901000	ACCUM DEF INC TAX	287231	DTA 705.519 RL WA Def NPC - Noncurrent	OTHER	645	0	0	0	0	0	0	645
1901000	ACCUM DEF INC TAX	287232	DTA 705.517 RL UT Def NPC - Noncurrent	OTHER	88	0	0	0	0	0	0	88
1901000	ACCUM DEF INC TAX	287233	DTA 705.515 RL OR Def NPC - Noncurrent	OTHER	5,783	0	0	0	0	0	0	5,783
1901000	ACCUM DEF INC TAX	287238	DTA 705.420 RL - CA GHG Allowance Rev	OTHER	-11	0	0	0	0	0	0	-11
1901000	ACCUM DEF INC TAX	287240	DTA 605.301 Environmental Liab- Reg	SO	8,764	173	2,084	597	1,303	4,053	551	2



Deferred Income Tax Balance
 Average of Monthly Averages Ending - December 2016
 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	287253	DTA 705.400 Reg Lia - OR Inj & Dam Reser	OR	2,610	0	2,610	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287255	DTA 705.451 Reg Lia - OR Property Ins Re	OR	83	0	83	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287257	DTA 705.453 Reg Lia - ID Property Ins Re	IDU	204	0	0	0	0	204	0	0
1901000	ACCUM DEF INC TAX	287258	DTA 705.454 Reg Lia - UT Property Ins Re	UT	1,407	0	0	0	1,407	0	0	0
1901000	ACCUM DEF INC TAX	287259	DTA 705.455 Reg Lia - WY Property Ins Re	WYP	14	0	0	14	0	0	0	0
1901000	ACCUM DEF INC TAX	287271	DTA 705.336 RL - Sale of RECs - UT	OTHER	21	0	0	0	0	0	0	21
1901000	ACCUM DEF INC TAX	287272	DTA 705.337 RL - Sale of RECs - WY	OTHER	25	0	0	0	0	0	0	25
1901000	ACCUM DEF INC TAX	287274	DTA 705.261 Reg Liab-Sale of RECs-OR	OTHER	12	0	0	0	0	0	0	12
1901000	ACCUM DEF INC TAX	287281	DTA - CA AMT CREDIT	OTHER	317	0	0	0	0	0	0	317
1901000	ACCUM DEF INC TAX	287298	DTA 205.210 ERC Impairment Reserve	CAEE	774	0	0	196	503	75	0	0
1901000	ACCUM DEF INC TAX	287299	DTA 705.265 Reg Liab-OR Energy Conservat	OTHER	949	0	0	0	0	0	0	949
1901000	ACCUM DEF INC TAX	287302	DTA-610.114 PMI EITF 04-06 PRE STRIPPING	JBE	838	37	608	190	1	2	0	0
1901000	ACCUM DEF INC TAX	287304	DTA 205.210 ERC Impairment Reserve	OR	-85	0	-85	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287309	DTA 705.200 Oregon Gain on Sale-Halsey	OTHER	-24	0	0	0	0	0	0	-24
1901000	ACCUM DEF INC TAX	287323	DTA 505.400 Bonus Liab. Elec.-Cash Basis	SO	490	10	117	33	73	227	31	0
1901000	ACCUM DEF INC TAX	287324	DTA 720.200 Deferred Comp. Accrual - Cas	SO	2,806	55	667	191	417	1,298	176	1
1901000	ACCUM DEF INC TAX	287326	DTA 720.500 Severance Accrual - Cash Ba	SO	342	7	81	23	51	158	21	0
1901000	ACCUM DEF INC TAX	287327	DTA 720.300 Pension/Retirement Accrual -	SO	804	16	191	55	120	372	51	0
1901000	ACCUM DEF INC TAX	287332	DTA 505.600 Vacation Accrual-Cash Basis	SO	10,638	210	2,529	725	1,582	4,920	669	3
1901000	ACCUM DEF INC TAX	287337	DTA 715.105 MCI F.O.G. WIRE LEASE	SG	485	8	127	40	73	208	29	0
1901000	ACCUM DEF INC TAX	287338	DTA415.110 Def Reg Asset-Transmission Sr	SG	126	2	33	10	19	54	7	0
1901000	ACCUM DEF INC TAX	287340	DTA 220.100 Bad Debts Allowance - Cash B	BADDEBT	3,289	120	1,130	396	360	1,132	151	0
1901000	ACCUM DEF INC TAX	287341	DTA 910.530 Injuries & Damages Accrual -	SO	19,132	378	4,549	1,304	2,845	8,849	1,202	5
1901000	ACCUM DEF INC TAX	287344	DTA 715.800 Redding Contract - Prepaid	CAGW	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287370	DTA 425.215 Unearned Joint Use Pole Cont	SNPD	1,041	35	271	68	114	501	51	0
1901000	ACCUM DEF INC TAX	287371	DTA 930.100 Oregon BETC Credits	SG	2,105	33	552	173	317	904	125	1
1901000	ACCUM DEF INC TAX	287389	DTA 610.145, OR CONSOLIDATION	OTHER	226	0	0	0	0	0	0	226
1901000	ACCUM DEF INC TAX	287414	DTA 505.700 RT BONUS	SO	4	0	1	0	1	2	0	0
1901000	ACCUM DEF INC TAX	287415	DTA 205.200 M&S INV	SNPD	1,193	40	311	78	131	575	59	0
1901000	ACCUM DEF INC TAX	287417	DTA 605.710 REVERSE	OTHER	3,559	0	0	0	0	0	0	3,559
1901000	ACCUM DEF INC TAX	287430	DTA 505.125 Accrued Royalties	CAEE	998	0	0	0	252	648	97	1
1901000	ACCUM DEF INC TAX	287441	DTA 605.100 Trojan Decom Cost-Regulatory	TROJD	2,086	90	1,521	475	0	0	0	0
1901000	ACCUM DEF INC TAX	287453	DTA 610.143 WA PRGRM	OTHER	613	0	0	0	0	0	0	613
1901000	ACCUM DEF INC TAX	287473	DTA 705.270 Reg Liab	OTHER	1,155	0	0	0	0	0	0	1,155
1901000	ACCUM DEF INC TAX	287474	DTA 705.271 Reg Liab	OTHER	85	0	0	0	0	0	0	85
1901000	ACCUM DEF INC TAX	287475	DTA 705.272 Reg Liab	OTHER	79	0	0	0	0	0	0	79
1901000	ACCUM DEF INC TAX	287476	DTA 705.273 Reg Liab	OTHER	2,187	0	0	0	0	0	0	2,187
1901000	ACCUM DEF INC TAX	287477	DTA 705.274 Reg Liab	OTHER	57	0	0	0	0	0	0	57
1901000	ACCUM DEF INC TAX	287478	DTA 705.275 Reg Liab	OTHER	200	0	0	0	0	0	0	200
1901000	ACCUM DEF INC TAX	287479	DTA 105.221 Saf Har	CAGE	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287482	DTA 205.025 PMI Fuel Cost Adjustment	JBE	702	31	509	159	1	2	0	0
1901000	ACCUM DEF INC TAX	287486	DTA 415.926 RL-Depreciation Decrease-OR	OR	899	0	899	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287487	DTA 415.927 RL-Depreciation Decrease-WA	WA	12	0	0	12	0	0	0	0
1901000	ACCUM DEF INC TAX	287491	DTA - BETC CREDIT CARRYFORWARD	SG	5,176	81	1,359	425	780	2,223	307	2
1901000	ACCUM DEF INC TAX	287499	DTA - PMI Def Tax	JBE	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287593	DTL 415.874 DEFERRED NET POWER COSTS-WY	OTHER	191	0	0	0	0	0	0	191
1901000	ACCUM DEF INC TAX	287681	DTL 920.110 BRIDGER EXTRACTION TAXES PAY	JBE	3,439	153	2,493	780	3	8	1	0
1901000	ACCUM DEF INC TAX	287706	DTL 610.100 COAL MINE DEVT PMI	JBE	-410	-18	-297	-93	0	-1	0	0
1901000	ACCUM DEF INC TAX	287720	DTL 610.100 PMI DEV'T COST AMORT	JBE	-1,399	-62	-1,014	-317	-1	-3	0	0
1901000	ACCUM DEF INC TAX	287722	DTL 505.510 PMI VAC ACCRUAL	JBE	358	16	259	81	0	1	0	0



Deferred Income Tax Balance
 Average of Monthly Averages Ending - December 2016
 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	287723	DTL 205.411 PMI SEC. 263A	JBE	81	4	59	18	0	0	0	0
1901000	ACCUM DEF INC TAX	287726	DTL PMI PP&E	JBE	-33,822	-1,507	-24,523	-7,674	-30	-77	-12	0
1901000	ACCUM DEF INC TAX	287735	DTL 910.905 PMI COST DEPLETION	JBE	-1,875	-84	-1,359	-425	-2	-4	-1	0
1901000	ACCUM DEF INC TAX	287937	DTA 505.601 PMI - Sick Leave Accrual	JBE	1	0	1	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287938	DTA 205.205 Inventory Reserve - PMI	JBE	13	1	9	3	0	0	0	0
1901000	ACCUM DEF INC TAX	287970	DTL 415.815 Insurance Rec Accruals	SO	-12,323	-243	-2,930	-840	-1,832	-5,699	-774	-3
1901000 Total					90,859	-359	-6,392	-3,254	18,375	52,157	7,496	36
1901090	FAS109 DEF TAX ASS	287374	DTA 100.105 FAS 109 Deferred Tax Liabili	OTHER	350	0	0	0	0	0	0	350
1901090 Total					350	0	0	0	0	0	0	350
2811000	AC DEF TAX-ACCL AM	287960	DTL 105.128 Accel Depr Pollution Cntrl F	SG	0	0	0	0	0	0	0	0
2811000 Total					0	0	0	0	0	0	0	0
2820000	AC DEF INCTX-PROPT	287704	DTL 105.143/165 Basis Diff - Intangibles	SO	-1,471	-29	-350	-100	-219	-680	-92	0
2820000 Total					-1,471	-29	-350	-100	-219	-680	-92	0
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	0	0	0
2821000	AC DEF TAX-UTILITY	287029	CHOLLA CONTRACT DISCOUNT AMORT	CAGE	0	0	0	0	0	0	0	0
2821000	AC DEF TAX-UTILITY	287031	PMI - DEPRECIATION (TAX)	JBE	0	0	0	0	0	0	0	0
2821000	AC DEF TAX-UTILITY	287221	DTA 415.933 RL Contra-Carbon Decomm-ID	IDU	-246,265	0	0	0	0	0	-246,265	0
2821000	AC DEF TAX-UTILITY	287222	DTA 415.934 RL Contra-Carbon Decomm-UT	UT	-1,934,602	0	0	0	0	-1,934,602	0	0
2821000	AC DEF TAX-UTILITY	287223	DTA 415.935 RL Contra-Carbon Decomm-WY	WYP	-621,432	0	0	0	-621,432	0	0	0
2821000	AC DEF TAX-UTILITY	287301	DTA 105.471 UT Klamath Relicensing	OTHER	13,399	0	0	0	0	0	0	13,399
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	-94,915	-94,915	0	0	0	0	0	0
2821000	AC DEF TAX-UTILITY	287605	DTL PP&E Powertax	CIAC	79	3	20	5	9	38	4	0
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	NUTIL	9,273	0	0	0	0	0	0	0
2821000	AC DEF TAX-UTILITY	287605	DTL PP&E Powertax	OR	-1,157,085	0	-1,157,085	0	0	0	0	0
2821000	AC DEF TAX-UTILITY	287605	DTL PP&E Powertax	OTHER	-85,578	0	0	0	0	0	0	-85,578
2821000	AC DEF TAX-UTILITY	287605	DTL PP&E Powertax	SG	17,348	272	4,554	1,424	2,614	7,450	1,029	6
2821000	AC DEF TAX-UTILITY	287605	DTL PP&E Powertax	SNP	-232	-4	-49	-14	-36	-114	-15	0
2821000	AC DEF TAX-UTILITY	287605	DTL PP&E Powertax	SNPD	100	3	26	6	11	48	5	0
2821000	AC DEF TAX-UTILITY	287605	DTL PP&E Powertax	SO	-3	0	-1	0	0	-1	0	0
2821000	AC DEF TAX-UTILITY	287605	DTL PP&E Powertax	WA	-264,530	0	0	-264,530	0	0	0	0
2821000	AC DEF TAX-UTILITY	287608	DTL Safe Harbor Lease Cholla	CAGE	-2,550	0	0	0	-585	-1,723	-240	-1
2821000	AC DEF TAX-UTILITY	287766	DTL 610.100N Amort	SO	154	3	37	10	23	71	10	0
2821000	AC DEF TAX-UTILITY	287771	DTL 110.205 SRC tax depletion	CAEE	-219	0	0	0	-55	-142	-21	0
2821000	AC DEF TAX-UTILITY	287928	DTL 425.310 Hydro Relicensing Obligation	OTHER	-7,479	0	0	0	0	0	0	-7,479
2821000 Total					-4,374,532	-94,638	-1,152,494	-263,097	-619,453	-1,928,975	-245,495	5
2830000	ACC DEF TAX-OTHER	287936	DTL 205.025 PMI Fuel Cost Adjustment	JBE	-80	-4	-58	-18	0	0	0	0
2830000 Total					-80	-4	-58	-18	0	0	0	0
2831000	AC DEF IN TX UTIL	286901	DTL 415.938 RA - Carbon Pit Dec/Inv-CA	CA	4	4	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	286902	DTL 415.918 RA-RPS Compliance Purchases	OTHER	-18	0	0	0	0	0	0	-18
2831000	AC DEF IN TX UTIL	287341	DTA 910.530 Injuries & Damages Accrual -	SO	512	10	122	35	76	237	32	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	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287507	ACCUM DIT - FAS106	SO	0	0	0	0	0	0	0	0



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Allocation Method - Factor West Control Area
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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	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL 287511	ACCUM DIT - COAL PILE INVENTORY	CAEE	618	0	0	0	156	401	60	0
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 - BSIP-SAP WRITE-OFF	SO	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL 287552	PMI - MISC	IBE	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL 287560	GCC - BONUS LIABILITY	CAEE	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL 287570	DTL 415.701 CA Deferred Intervenor Fundl	OTHER	-15	0	0	0	0	0	0	-15
2831000	AC DEF IN TX UTIL 287571	DTL 415.702 Reg Asset-Lake Side Liq. Dam	WYU	-324	0	0	0	-324	0	0	0
2831000	AC DEF IN TX UTIL 287576	DTL 430.110 REG ASSET RECLASS	OTHER	-226	0	0	0	0	0	0	-226
2831000	AC DEF IN TX UTIL 287577	DTL 415.820 Contra Pensn Reg Asset MMT &	OR	963	0	963	0	0	0	0	0
2831000	AC DEF IN TX UTIL 287579	DTL 415.822 Reg Asset - Pension MMT UT	UT	-161	0	0	0	0	-161	0	0
2831000	AC DEF IN TX UTIL 287581	DTL 415.824 Contra Pensn Reg Asset MMT &	CA	87	87	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL 287584	DTL 415.827 Reg Asset - FAS 158 Post - R	OR	-183	0	-183	0	0	0	0	0
2831000	AC DEF IN TX UTIL 287586	DTL 415.829 Reg Asset - Post - Ret MMT_U	UT	-159	0	0	0	0	-159	0	0
2831000	AC DEF IN TX UTIL 287588	DTL 415.831 Reg Asset - Post - Ret MMT_C	CA	-17	-17	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL 287591	DTL 415.301 Environmental Clean-up Acclr	WA	617	0	0	617	0	0	0	0
2831000	AC DEF IN TX UTIL 287593	DTL 415.874 Deferred Net Power Costs-WY	OTHER	-3,563	0	0	0	0	0	0	-3,563
2831000	AC DEF IN TX UTIL 287596	DTL 415.892 Deferred Net Power Costs - I	OTHER	-6,698	0	0	0	0	0	0	-6,698
2831000	AC DEF IN TX UTIL 287597	DTL 415.703 Goodnoe Hills Liquidation Da	WYP	-141	0	0	0	-141	0	0	0
2831000	AC DEF IN TX UTIL 287601	DTL 415.677 RA Pref Stock Redemption WA	OTHER	-39	0	0	0	0	0	0	-39
2831000	AC DEF IN TX UTIL 287614	DTL 430.100 Weatherization	OTHER	-3,254	0	0	0	0	0	0	-3,254
2831000	AC DEF IN TX UTIL 287634	DTL 415.300 Environmental Clean-up Acclu	SO	-17,672	-349	-4,202	-1,205	-2,628	-8,174	-1,111	-5
2831000	AC DEF IN TX UTIL 287635	DTL 415.500 Cholla Pit Transact Costs-AP	CAGE	-461	0	0	0	-106	-312	-43	0
2831000	AC DEF IN TX UTIL 287639	DTL 415.510 WA Disallowed Colstrip 3-Wri	WA	-91	0	0	-91	0	0	0	0
2831000	AC DEF IN TX UTIL 287640	DTL 415.680 Deferred Intervener Funding	OTHER	-375	0	0	0	0	0	0	-375
2831000	AC DEF IN TX UTIL 287647	DTL 425.100 IDAHO DEFERRED REGULATORY EX	IDU	-10	0	0	0	0	0	-10	0
2831000	AC DEF IN TX UTIL 287650	DTL 205.100 Coal Pile Inventory Adjustme	CAEE	-335	0	0	0	-85	-217	-33	0
2831000	AC DEF IN TX UTIL 287653	DTL 425.250 TGS Buyout	CAGE	-21	0	0	0	-5	-14	-2	0
2831000	AC DEF IN TX UTIL 287656	DTL 425.280 Joseph Settlement	OTHER	-83	0	0	0	0	0	0	-83
2831000	AC DEF IN TX UTIL 287661	DTL 425.360 Hermiston Swap	CAGW	-1,309	-56	-955	-298	0	0	0	0
2831000	AC DEF IN TX UTIL 287662	DTL 210.100 Prepaid Taxes - OR PUC	OR	-776	0	-776	0	0	0	0	0
2831000	AC DEF IN TX UTIL 287664	DTL 210.120 Prepaid Taxes - UT PUC	UT	-1,258	0	0	0	0	-1,258	0	0
2831000	AC DEF IN TX UTIL 287665	DTL 210.130 Prepaid Taxes - ID PUC	IDU	-84	0	0	0	0	0	-84	0
2831000	AC DEF IN TX UTIL 287666	DTL 210.140 Prepaid Taxes - WY PSC	WYP	-55	0	0	0	-55	0	0	0
2831000	AC DEF IN TX UTIL 287669	DTL 210.180 PRE MEM	SO	-1,861	-37	-443	-127	-277	-861	-117	-1
2831000	AC DEF IN TX UTIL 287675	DTL 740.100 Post Merger Loss-Reacq Debt	SNP	-2,314	-39	-490	-142	-358	-1,134	-150	-1
2831000	AC DEF IN TX UTIL 287708	DTL 210.200 PREPAID PROPERTY TAXES	GPS	-8,406	-166	-1,999	-573	-1,250	-3,888	-528	-2
2831000	AC DEF IN TX UTIL 287747	DTL 705.240 CA Energy Program	OTHER	-158	0	0	0	0	0	0	-158
2831000	AC DEF IN TX UTIL 287770	DTL 120.205 TRAPPER MINE-EQUITY EARNINGS	OTHER	-1,528	0	0	0	0	0	0	-1,528
2831000	AC DEF IN TX UTIL 287781	DTL 415.870 Def CA	OTHER	-2,077	0	0	0	0	0	0	-2,077
2831000	AC DEF IN TX UTIL 287840	DTL 415.410 RA Energy West Mining	CAEE	-93,503	0	0	0	-23,648	-60,696	-9,110	-49
2831000	AC DEF IN TX UTIL 287841	DTL 415.411 ContraRA DeerCreekAband CA	CA	786	786	0	0	0	0	0	0



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2831000	AC DEF IN TX UTIL 287842	DTL 415.412 ContraRA DeerCreekAband ID	IDU	154	0	0	0	0	154	0	0
2831000	AC DEF IN TX UTIL 287843	DTL 415.413 ContraRA DeerCreekAband OR	OR	1,076	0	1,076	0	0	0	0	0
2831000	AC DEF IN TX UTIL 287844	DTL 415.414 ContraRA DeerCreekAband UT	UT	1,413	0	0	0	1,413	0	0	0
2831000	AC DEF IN TX UTIL 287846	DTL 415.416 ContraRA DeerCreekAband WY	WYU	328	0	0	0	328	0	0	0
2831000	AC DEF IN TX UTIL 287849	DTL 415.424 ContraRA DeerCreekAband	CAEE	13,945	0	0	0	3,527	9,052	1,359	7
2831000	AC DEF IN TX UTIL 287850	DTL 415.425 Contra RA UMWA Pension	OTHER	1,587	0	0	0	0	0	0	1,587
2831000	AC DEF IN TX UTIL 287851	DTL 415.417 Contra RA UMWA Pension CA	OTHER	669	0	0	0	0	0	0	669
2831000	AC DEF IN TX UTIL 287857	DTL 415.545 Reg Asset WA Merwin Project	OTHER	-8	0	0	0	0	0	0	-8
2831000	AC DEF IN TX UTIL 287858	DTL 415.676 RA Pref Stock Redemption-WY	OTHER	-83	0	0	0	0	0	0	-83
2831000	AC DEF IN TX UTIL 287860	DTL 415.855 Reg Asset-CA-Jan10 Storm Cos	OTHER	-118	0	0	0	0	0	0	-118
2831000	AC DEF IN TX UTIL 287861	DTL 415.857 Reg Asset-ID-Def Overburden	OTHER	-128	0	0	0	0	0	0	-128
2831000	AC DEF IN TX UTIL 287864	DTL 415.852 Powerdale Decom Cost Amort-I	IDU	-44	0	0	0	0	-44	0	0
2831000	AC DEF IN TX UTIL 287868	DTL 415.858 Reg Asset-WY-Def Overburden	WYP	-360	0	0	0	-360	0	0	0
2831000	AC DEF IN TX UTIL 287871	DTL 415.866 Reg Asset-OR Solar Feed-In T	OTHER	-1,967	0	0	0	0	0	0	-1,967
2831000	AC DEF IN TX UTIL 287874	DTL 720.843 RA Tax Adj on PR Benefit-OR	OTHER	-511	0	0	0	0	0	0	-511
2831000	AC DEF IN TX UTIL 287879	DTL 415.898 Deferred Coal Cost Naughton	CAEE	-261	0	0	0	-66	-170	-25	0
2831000	AC DEF IN TX UTIL 287881	DTL 415.705 RA # Tax Rev Req Adj-WY	WYU	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL 287884	DTL 415.867 Reg Asset - CA Solar Feed-in	OTHER	36	0	0	0	0	0	0	36
2831000	AC DEF IN TX UTIL 287887	DTL 415.881 Def of Excess RECs UT	OTHER	-2,820	0	0	0	0	0	0	-2,820
2831000	AC DEF IN TX UTIL 287888	DTL 415.882 Def of Excess RECs WA	OTHER	-736	0	0	0	0	0	0	-736
2831000	AC DEF IN TX UTIL 287889	DTL 415.883 Def of Excess RECs WY	OTHER	-175	0	0	0	0	0	0	-175
2831000	AC DEF IN TX UTIL 287896	DTL 415.875 Def Net Power Cost - UT	OTHER	-9,744	0	0	0	0	0	0	-9,744
2831000	AC DEF IN TX UTIL 287897	DTL 425.400 RA - UT Klamath Relicensing	OTHER	-9,312	0	0	0	0	0	0	-9,312
2831000	AC DEF IN TX UTIL 287899	DTL 415.878 RA-UT Liq Damages	UT	-232	0	0	0	0	-232	0	0
2831000	AC DEF IN TX UTIL 287903	DTL 415.879 RA-Liq Damages N2-WY	WYP	-38	0	0	0	-38	0	0	0
2831000	AC DEF IN TX UTIL 287904	DTL 415.845 RA-ORSch94 Dist SafetySurch	OTHER	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL 287906	DTL 415.863 RA-UT Subscriber Solar Prog	UT	-280	0	0	0	0	-280	0	0
2831000	AC DEF IN TX UTIL 287908	DTL 210.190 - Prepaid Water Rights	CAGE	-283	0	0	0	-65	-192	-27	0
2831000	AC DEF IN TX UTIL 287909	DTL 210.195 - Prepaid Surety Bond Costs	SO	-11	0	-3	-1	-2	-5	-1	0
2831000	AC DEF IN TX UTIL 287916	DTL 705.455 RL - WY Property Ins Res	WYP	-7	0	0	0	-7	0	0	0
2831000	AC DEF IN TX UTIL 287917	DTL 705.451 - RL - OR Property Ins Res	OR	-81	0	-81	0	0	0	0	0
2831000	AC DEF IN TX UTIL 287919	DTL 425.105 RA-OR Asset Sale Gain GB-NC	OTHER	-49	0	0	0	0	0	0	-49
2831000	AC DEF IN TX UTIL 287932	DTL 415.894 -RA-REC Sales Deferral - CA	OTHER	-6	0	0	0	0	0	0	-6
2831000	AC DEF IN TX UTIL 287933	DTL 320.282-RA PostRet Sttmt Loss-CC-UT	UT	-153	0	0	0	0	-153	0	0
2831000	AC DEF IN TX UTIL 287934	DTL 320.283-RA PostRet Sttmt Loss-CC-WY	WYU	-30	0	0	0	-30	0	0	0
2831000	AC DEF IN TX UTIL 287935	DTL 415.936 RA - Carbon Plt Decom/Inv	CAGE	-1,146	0	0	0	-263	-775	-108	-1
2831000	AC DEF IN TX UTIL 287942	DTL 430.112 Reg Asset - Other - Balance	OTHER	-78	0	0	0	0	0	0	-78
2831000	AC DEF IN TX UTIL 287947	DTL 415.501 Cholla Plant Transaction Cos	IDU	14	0	0	0	0	0	14	0
2831000	AC DEF IN TX UTIL 287948	DTL 415.502 Cholla Plant Transaction Cos	OR	22	0	22	0	0	0	0	0
2831000	AC DEF IN TX UTIL 287967	DTL LT Prepaid IBEW 57 Pension Contribut	OTHER	-53	0	0	0	0	0	0	-53
2831000	AC DEF IN TX UTIL 287970	DTL 415.815 Insurance Rec Accruals	SO	-532	-10	-126	-36	-79	-246	-33	0
2831000	AC DEF IN TX UTIL 287971	DTL 415.868 RA UT Solar Incentive Prog	OTHER	562	0	0	0	0	0	0	562
2831000	AC DEF IN TX UTIL 287975	DTL 415.655 RA - CA GHG Allowances	OTHER	-95	0	0	0	0	0	0	-95
2831000	AC DEF IN TX UTIL 287978	DTL 415.906 RA OR RECs in Rate - NC	OTHER	1	0	0	0	0	0	0	1
2831000	AC DEF IN TX UTIL 287979	DTL 415.917 RA - Naughton U3 Costs - CA	OTHER	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL 287981	DTL 415.920 RA-Depreciation Increase-ID	IDU	-1,563	0	0	0	0	0	-1,563	0
2831000	AC DEF IN TX UTIL 287982	DTL 415.921 RA-Depreciation Increase-UT	UT	-729	0	0	0	0	-729	0	0
2831000	AC DEF IN TX UTIL 287983	DTL 415.922 RA-Depreciation Increase-WY	WYP	-2,517	0	0	0	-2,517	0	0	0
2831000	AC DEF IN TX UTIL 287984	DTL 415.923 RA-Carbon Unrec Plant - ID	IDU	-817	0	0	0	0	0	-817	0
2831000	AC DEF IN TX UTIL 287985	DTL 415.924 RA-Carbon Unrec Plant - UT	UT	-5,883	0	0	0	0	-5,883	0	0



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

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other		
2831000	AC DEF IN TX UTIL	287986	DTL 415.925 RA-Carbon Unrec Plant - WY	WYP	-1,978	0	0	-1,978	0	0	0		
2831000	AC DEF IN TX UTIL	287990	DTL - PMI Def Tax	JBE	0	0	0	0	0	0	0		
2831000	AC DEF IN TX UTIL	287996	DTL 415.675 RA Pref Stock Redemption-UT	OTHER	-241	0	0	0	0	0	-241		
2831000	AC DEF IN TX UTIL	287997	DTL 415.862 RA-CA Mobile Home Park Conv	OTHER	-2	0	0	0	0	0	-2		
2831000 Total					-167,472	-406	-7,073	-1,820	-30,193	-74,433	-12,189	-51	-41,307
Grand Total					-4,452,346	-95,435	-1,166,367	-268,289	-631,490	-1,951,932	-250,280	-11	-97,814



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Investment Tax Credit Balance

Average of Monthly Averages Ending - December 2016

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	0	0	0	0
2551000	ACC DEF ITC - FED	285603	ACCUM DEF ITC - PPL - 1984	ITC85	0	0	0	0	0	0	0	0	0
2551000	ACC DEF ITC - FED	285604	ACCUM DEF ITC - PPL - 1985	ITC85	0	0	0	0	0	0	0	0	0
2551000	ACC DEF ITC - FED	285605	ACCUM DEF ITC - PPL - 1986	ITC86	0	0	0	0	0	0	0	0	0
2551000	ACC DEF ITC - FED	285606	ACCUM DEF ITC - PPL - 1987	ITC88	-30	-1	-18	-4	-5	0	0	0	0
2551000	ACC DEF ITC - FED	285607	ACCUM DEF ITC - PPL - 1988	ITC89	-104	-5	-59	-16	-21	0	0	0	0
2551000	ACC DEF ITC - FED	285608	JIM BRIDGER RETROFIT ITC - PPL	ITC90	-129	-2	-21	-5	-22	-60	-18	0	0
2551000	ACC DEF ITC - FED	285620	Accum Def ITC - Solar Arrays - 2013	SG	-150	-2	-39	-12	-23	-65	-9	0	0
2551000	ACC DEF ITC - FED	285621	Accum Def ITC - Solar Arrays - 2014	SG	-101	-2	-27	-8	-15	-43	-6	0	0
2551000 Total					-514	-12	-163	-46	-87	-169	-33	0	0
Grand Total					-514	-12	-163	-46	-87	-169	-33	0	0

B20. CUSTOMER ADVANCES



Customer Advances

Average of Monthly Averages Ending - December 2016

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	-209	-209	0	0	0	0	0
2520000	CUST ADV CONSTRUCT	210550	Payments Received Uncompleted Projects	CAGE	-13,604	0	0	0	-3,123	-9,192	-1,282
2520000	CUST ADV CONSTRUCT	210550	Payments Received Uncompleted Projects	CAGW	12	1	9	3	0	0	0
2520000	CUST ADV CONSTRUCT	210550	Payments Received Uncompleted Projects	IDU	-1	0	0	0	0	0	-1
2520000	CUST ADV CONSTRUCT	210550	Payments Received Uncompleted Projects	OR	-414	0	-414	0	0	0	0
2520000	CUST ADV CONSTRUCT	210550	Payments Received Uncompleted Projects	SG	-19	0	-5	-2	-3	-8	-1
2520000	CUST ADV CONSTRUCT	210550	Payments Received Uncompleted Projects	UT	154	0	0	0	0	154	0
2520000	CUST ADV CONSTRUCT	210550	Payments Received Uncompleted Projects	WYP	278	0	0	0	278	0	0
2520000	CUST ADV CONSTRUCT	210553	Transmission Payments Received - Capital	CAGE	-10,413	0	0	0	-2,390	-7,035	-981
2520000	CUST ADV CONSTRUCT	285460	Transm Intercon Deposits - w/3rd Party	CAGE	-10,458	0	0	0	-2,400	-7,066	-986
2520000	CUST ADV CONSTRUCT	285460	Transm Intercon Deposits - w/3rd Party	SG	342	5	90	28	51	147	20
2520000 Total					-34,331	-204	-320	29	-7,587	-23,000	-3,231
2521000	CUST ADV CONST-UPL	0	CUSTOMER ADVANCES FOR CONSTRUCTION - UPL	CN	0	0	0	0	0	0	0
2521000 Total					0	0	0	0	0	0	0
2521100	CUS ADV CONT REFUD	0	CUSTOMER ADVANCES FOR CONST-REFUNDABLE-P	CN	0	0	0	0	0	0	0
2521100 Total					0	0	0	0	0	0	0
2523990	CUST ADV-REFD-CSS	0	CUSTOMER ADV-POTENT REFUND - CSS	CN	0	0	0	0	0	0	0
2523990 Total					0	0	0	0	0	0	0
Grand Total					-34,331	-204	-320	29	-7,587	-23,000	-3,231