



Washington Jurisdiction
RESULTS OF OPERATIONS

For Period Ended
December 31, 2017

Tab 1

Summary

PACIFICORP
State of Washington - Electric Utility
Actual, Adjusted & Normalized Results of Operations - West Control Area
Twelve Months Ended December 2017

| | (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 | 345,246,039 | (3,608,926) | 341,637,113 | - | 341,637,113 |
| 3 Interdepartmental | - | - | - | - | - |
| 4 Special Sales | 8,666,810 | - | 8,666,810 | 8,167,832 | 16,834,642 |
| 5 Other Operating Revenues | 10,883,086 | 31,300 | 10,914,386 | (569,084) | 10,345,302 |
| 6 Total Operating Revenues | <u>364,795,935</u> | <u>(3,577,626)</u> | <u>361,218,309</u> | <u>7,598,748</u> | <u>368,817,056</u> |
| 7 | | | | | |
| 8 Operating Expenses: | | | | | |
| 9 Steam Production | 71,097,733 | (818,734) | 70,278,998 | (4,512,542) | 65,766,456 |
| 10 Nuclear Production | - | - | - | - | - |
| 11 Hydro Production | 7,091,198 | 6,807 | 7,098,006 | 31,084 | 7,129,090 |
| 12 Other Power Supply | 57,630,801 | 2,873,662 | 60,504,463 | 14,254,625 | 74,759,088 |
| 13 Transmission | 30,917,313 | (299,118) | 30,618,195 | 4,686,124 | 35,304,319 |
| 14 Distribution | 11,249,310 | (366,568) | 10,882,742 | 79,890 | 10,962,633 |
| 15 Customer Accounting | 6,347,219 | (453,448) | 5,893,771 | 28,624 | 5,922,396 |
| 16 Customer Service & Info | 617,422 | (26,999) | 590,423 | 4,724 | 595,146 |
| 17 Sales | - | - | - | - | - |
| 18 Administrative & General | 9,221,216 | 60,338 | 9,281,554 | 37,547 | 9,319,102 |
| 19 Total O&M Expenses | 194,172,212 | 975,941 | 195,148,153 | 14,610,077 | 209,758,230 |
| 20 Depreciation | 47,976,380 | 159,551 | 48,135,931 | 410,588 | 48,546,519 |
| 21 Amortization | 4,838,094 | 101,214 | 4,939,309 | 6,371 | 4,945,679 |
| 22 Taxes Other Than Income | 23,417,535 | (94,476) | 23,323,059 | 305,813 | 23,628,872 |
| 23 Income Taxes - Federal | 20,872,846 | (602,384) | 20,270,462 | (3,073,113) | 17,197,349 |
| 24 Income Taxes - State | - | - | - | - | - |
| 25 Income Taxes - Def Net | 1,802,308 | (330,944) | 1,471,364 | 2,725,376 | 4,196,739 |
| 26 Investment Tax Credit Adj. | - | - | - | - | - |
| 27 Misc Revenue & Expense | (18,925) | 43,440 | 24,516 | (153) | 24,362 |
| 28 Total Operating Expenses: | <u>293,060,450</u> | <u>252,343</u> | <u>293,312,793</u> | <u>14,984,958</u> | <u>308,297,751</u> |
| 29 | | | | | |
| 30 Operating Rev For Return: | <u>71,735,484</u> | <u>(3,829,969)</u> | <u>67,905,516</u> | <u>(7,386,210)</u> | <u>60,519,306</u> |
| 31 | | | | | |
| 32 Rate Base: | | | | | |
| 33 Electric Plant In Service | 1,847,347,363 | 41,880,856 | 1,889,228,220 | 22,637,468 | 1,911,865,688 |
| 34 Plant Held for Future Use | 36,435 | - | 36,435 | - | 36,435 |
| 35 Misc Deferred Debits | 3,429,820 | (2,928,938) | 500,882 | 26,020 | 526,902 |
| 36 Elec Plant Acq Adj | - | - | - | - | - |
| 37 Nuclear Fuel | - | - | - | - | - |
| 38 Prepayments | 2,094,146 | (2,090,146) | 4,000 | - | 4,000 |
| 39 Fuel Stock | 5,999,642 | (5,999,642) | (0) | - | (0) |
| 40 Material & Supplies | 8,055,549 | (8,055,549) | 0 | - | 0 |
| 41 Working Capital | 2,887,253 | 22,043,018 | 24,930,271 | - | 24,930,271 |
| 42 Weatherization | 5,687 | - | 5,687 | - | 5,687 |
| 43 Misc Rate Base | - | - | - | - | - |
| 44 Total Electric Plant: | <u>1,869,855,895</u> | <u>44,849,599</u> | <u>1,914,705,494</u> | <u>22,663,488</u> | <u>1,937,368,982</u> |
| 45 | | | | | |
| 46 Rate Base Deductions: | | | | | |
| 47 Accum Prov For Deprec | (709,043,424) | (54,283,238) | (763,326,662) | (4,758,049) | (768,084,711) |
| 48 Accum Prov For Amort | (56,395,412) | (2,264,858) | (58,660,271) | (3,451) | (58,663,722) |
| 49 Accum Def Income Tax | (275,273,303) | 3,038,777 | (272,234,526) | (2,470,339) | (274,704,865) |
| 50 Unamortized ITC | (30,817) | - | (30,817) | - | (30,817) |
| 51 Customer Adv For Const | 25,382 | (420,507) | (395,125) | - | (395,125) |
| 52 Customer Service Deposits | - | (2,953,729) | (2,953,729) | - | (2,953,729) |
| 53 Misc Rate Base Deductions | (12,350,848) | (106,616) | (12,457,464) | (77) | (12,457,541) |
| 54 | | | | | |
| 55 Total Rate Base Deductions | <u>(1,053,068,422)</u> | <u>(56,990,171)</u> | <u>(1,110,058,593)</u> | <u>(7,231,916)</u> | <u>(1,117,290,509)</u> |
| 56 | | | | | |
| 57 Total Rate Base: | <u>816,787,473</u> | <u>(12,140,572)</u> | <u>804,646,901</u> | <u>15,431,572</u> | <u>820,078,473</u> |
| 58 | | | | | |
| 59 Return on Rate Base | 8.78% | | 8.44% | | 7.38% |
| 60 Return on Equity | 12.52% | -0.700% | 11.82% | -2.16% | 9.66% |
| 61 | | | | | |
| 62 TAX CALCULATION: | | | | | |
| 63 Operating Revenue | 94,410,639 | (4,763,297) | 89,647,341 | (7,733,947) | 81,913,394 |
| 64 Other Deductions | - | - | - | - | - |
| 65 Interest (AFUDC) | (1,240,813) | (553,724) | (1,794,537) | - | (1,794,537) |
| 66 Interest | 22,877,922 | (1,682,734) | 21,195,188 | 406,483 | 21,601,671 |
| 67 Schedule "M" Additions | 78,916,210 | (1,169,532) | 77,746,678 | 416,959 | 78,163,636 |
| 68 Schedule "M" Deductions | 83,147,976 | (1,975,273) | 81,172,702 | 8,530,634 | 89,703,336 |
| 69 Income Before Tax | <u>68,541,764</u> | <u>(1,721,098)</u> | <u>66,820,666</u> | <u>(16,254,105)</u> | <u>50,566,561</u> |
| 70 | | | | | |
| 71 State Income Taxes | - | - | - | - | - |
| 72 Taxable Income | <u>68,541,764</u> | <u>(1,721,098)</u> | <u>66,820,666</u> | <u>(16,254,105)</u> | <u>50,566,561</u> |
| 73 | | | | | |
| 74 Federal Income Taxes + Other | <u>20,872,846</u> | <u>(602,384)</u> | <u>20,270,462</u> | <u>(3,073,113)</u> | <u>17,197,349</u> |

| | 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 | (3,608,926) | 10,287,012 | (13,895,939) | - | - | - | - |
| 3 Interdepartmental | - | - | - | - | - | - | - |
| 4 Special Sales | 8,167,832 | - | - | 8,167,832 | - | - | - |
| 5 Other Operating Revenues | (537,784) | (537,784) | - | - | - | - | - |
| 6 Total Operating Revenues | 4,021,122 | 9,749,228 | (13,895,939) | 8,167,832 | - | - | - |
| 7 | | | | | | | |
| 8 Operating Expenses: | | | | | | | |
| 9 Steam Production | (5,331,277) | - | 69,875 | (5,401,151) | - | - | - |
| 10 Nuclear Production | - | - | - | - | - | - | - |
| 11 Hydro Production | 37,892 | - | 37,892 | - | - | - | - |
| 12 Other Power Supply | 17,128,287 | - | 117,799 | 17,010,488 | - | - | - |
| 13 Transmission | 4,387,006 | - | (273,410) | 4,660,416 | - | - | - |
| 14 Distribution | (286,678) | - | (286,678) | - | - | - | - |
| 15 Customer Accounting | (424,824) | - | (424,824) | - | - | - | - |
| 16 Customer Service & Info | (22,276) | - | (22,276) | - | - | - | - |
| 17 Sales | - | - | - | - | - | - | - |
| 18 Administrative & General | 97,886 | - | (467,742) | (3,896) | - | - | 569,524 |
| 19 Total O&M Expenses | 15,586,018 | - | (1,249,364) | 16,265,857 | - | - | 569,524 |
| 20 Depreciation | 570,139 | - | (540,691) | (348,215) | 1,300,482 | - | 158,564 |
| 21 Amortization | 107,585 | - | - | - | 107,585 | - | - |
| 22 Taxes Other Than Income | 211,337 | - | - | (38,636) | - | 249,973 | - |
| 23 Income Taxes: Federal | (3,675,497) | 3,412,225 | (4,051,046) | (2,740,564) | (116,888) | 2,976,189 | (3,155,414) |
| 24 State | - | - | - | - | - | - | - |
| 25 Deferred Income Taxes | 2,394,431 | 63 | - | 33,374 | (407,632) | (463,766) | 3,232,392 |
| 26 Investment Tax Credit Adj. | - | - | - | - | - | - | - |
| 27 Misc Revenue & Expense | 43,287 | (153) | 18,921 | - | - | - | 24,520 |
| 28 Total Operating Expenses: | 15,237,300 | 3,412,134 | (5,822,180) | 13,171,817 | 883,547 | 2,762,396 | 829,586 |
| 29 | | | | | | | |
| 30 Operating Rev For Return: | (11,216,179) | 6,337,094 | (8,073,759) | (5,003,985) | (883,547) | (2,762,396) | (829,586) |
| 31 | | | | | | | |
| 32 Rate Base: | | | | | | | |
| 33 Electric Plant In Service | 64,518,324 | - | - | (28,675,142) | - | - | 93,193,466 |
| 34 Plant Held for Future Use | - | - | - | - | - | - | - |
| 35 Misc Deferred Debits | (2,902,918) | - | - | - | - | - | (2,902,918) |
| 36 Elec Plant Acq Adj | - | - | - | - | - | - | - |
| 37 Nuclear Fuel | - | - | - | - | - | - | - |
| 38 Prepayments | (2,090,146) | - | - | - | - | - | (2,090,146) |
| 39 Fuel Stock | (5,999,642) | - | - | - | - | - | (5,999,642) |
| 40 Material & Supplies | (8,055,549) | - | - | - | - | - | (8,055,549) |
| 41 Working Capital | 22,043,018 | - | - | - | - | - | 22,043,018 |
| 42 Weatherization Loans | - | - | - | - | - | - | - |
| 43 Misc Rate Base | - | - | - | - | - | - | - |
| 44 Total Electric Plant: | 67,513,087 | - | - | (28,675,142) | - | - | 96,188,229 |
| 45 | | | | | | | |
| 46 Deductions: | | | | | | | |
| 47 Accum Prov For Deprec | (59,041,287) | - | - | 20,605,893 | (17,772,988) | - | (61,874,193) |
| 48 Accum Prov For Amort | (2,268,309) | - | - | - | (2,268,309) | - | - |
| 49 Accum Def Income Tax | 568,438 | 29 | - | 863,345 | 755,028 | 2,197,679 | (3,247,643) |
| 50 Unamortized ITC | - | - | - | - | - | - | - |
| 51 Customer Adv For Const | (420,507) | - | - | - | - | - | (420,507) |
| 52 Customer Service Deposits | (2,953,729) | - | - | - | - | - | (2,953,729) |
| 53 Miscellaneous Deductions | (106,692) | (77) | - | - | - | - | (106,616) |
| 54 | | | | | | | |
| 55 Total Deductions: | (64,222,087) | (48) | - | 21,469,238 | (19,286,269) | 2,197,679 | (68,602,688) |
| 56 | | | | | | | |
| 57 Total Rate Base: | 3,291,000 | (48) | - | (7,205,903) | (19,286,269) | 2,197,679 | 27,585,541 |
| 58 | | | | | | | |
| 59 | | | | | | | |
| 60 Estimated ROE impact | -2.86% | 1.58% | -2.01% | -1.10% | 0.21% | -0.73% | -0.78% |
| 61 Estimated Price Change | 18,475,120 | (10,219,477) | 13,020,092 | 7,221,341 | (845,591) | 4,713,476 | 4,585,278 |
| 62 | | | | | | | |
| 63 | | | | | | | |
| 64 TAX CALCULATION: | | | | | | | |
| 65 | | | | | | | |
| 66 Operating Revenue | (12,497,244) | 9,749,382 | (12,124,805) | (7,711,174) | (1,408,067) | (249,973) | (752,608) |
| 67 Other Deductions | - | - | - | - | - | - | - |
| 68 Interest (AFUDC) | (553,724) | - | (550,387) | - | - | (3,337) | - |
| 69 Interest | (1,276,251) | - | - | - | - | (1,276,251) | - |
| 70 Schedule "M" Additions | (752,573) | - | - | (52,188) | 991,108 | - | (1,691,494) |
| 72 Schedule "M" Deductions | 6,555,360 | 167 | - | 66,820 | (82,993) | - | 6,571,366 |
| 73 Income Before Tax | (17,975,203) | 9,749,215 | (11,574,417) | (7,830,182) | (333,966) | 1,029,616 | (9,015,468) |
| 74 | | | | | | | |
| 76 State Income Taxes | - | - | - | - | - | - | - |
| 77 Taxable Income | (17,975,203) | 9,749,215 | (11,574,417) | (7,830,182) | (333,966) | 1,029,616 | (9,015,468) |
| 78 | | | | | | | |
| 79 Federal Income Taxes | (3,675,497) | 3,412,225 | (4,051,046) | (2,740,564) | (116,888) | 2,976,189 | (3,155,414) |

| | 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 | (3,608,926) | 10,287,012 | (13,895,939) | - | - | - | - |
| 3 Interdepartmental | - | - | - | - | - | - | - |
| 4 Special Sales | - | - | - | - | - | - | - |
| 5 Other Operating Revenues | 31,300 | 31,300 | - | - | - | - | - |
| 6 Total Operating Revenues | (3,577,626) | 10,318,313 | (13,895,939) | - | - | - | - |
| 7 | | | | | | | |
| 8 Operating Expenses: | | | | | | | |
| 9 Steam Production | (818,734) | - | 12,553 | (831,288) | - | - | - |
| 10 Nuclear Production | - | - | - | - | - | - | - |
| 11 Hydro Production | 6,807 | - | 6,807 | - | - | - | - |
| 12 Other Power Supply | 2,873,662 | - | 84,329 | 2,789,333 | - | - | - |
| 13 Transmission | (299,118) | - | (299,118) | - | - | - | - |
| 14 Distribution | (366,568) | - | (366,568) | - | - | - | - |
| 15 Customer Accounting | (453,448) | - | (453,448) | - | - | - | - |
| 16 Customer Service & Info | (26,999) | - | (26,999) | - | - | - | - |
| 17 Sales | - | - | - | - | - | - | - |
| 18 Administrative & General | 60,338 | - | (505,290) | (3,896) | - | - | 569,524 |
| 19 Total O&M Expenses | 975,941 | - | (1,547,733) | 1,954,149 | - | - | 569,524 |
| 20 Depreciation | 159,551 | - | (540,691) | (348,215) | 889,894 | - | 158,564 |
| 21 Amortization | 101,214 | - | - | - | 101,214 | - | - |
| 22 Taxes Other Than Income | (94,476) | - | - | (38,636) | - | (55,840) | - |
| 23 Income Taxes: Federal | (602,384) | 3,611,409 | (3,946,617) | (590,207) | (0) | 609,669 | (286,638) |
| 24 State | - | - | - | - | - | - | - |
| 25 Deferred Income Taxes | (330,944) | - | - | 33,374 | (376,136) | (109,921) | 121,738 |
| 26 Investment Tax Credit Adj. | - | - | - | - | - | - | - |
| 27 Misc Revenue & Expense | 43,440 | - | 18,921 | - | - | - | 24,520 |
| 28 Total Operating Expenses: | 252,343 | 3,611,409 | (6,016,120) | 1,010,465 | 614,972 | 443,908 | 587,707 |
| 29 | | | | | | | |
| 30 Operating Rev For Return: | (3,829,969) | 6,706,903 | (7,879,819) | (1,010,465) | (614,972) | (443,908) | (587,707) |
| 31 | | | | | | | |
| 32 Rate Base: | | | | | | | |
| 33 Electric Plant In Service | 41,880,856 | - | - | (28,675,142) | - | - | 70,555,998 |
| 34 Plant Held for Future Use | - | - | - | - | - | - | - |
| 35 Misc Deferred Debits | (2,928,938) | - | - | - | - | - | (2,928,938) |
| 36 Elec Plant Acq Adj | - | - | - | - | - | - | - |
| 37 Nuclear Fuel | - | - | - | - | - | - | - |
| 38 Prepayments | (2,090,146) | - | - | - | - | - | (2,090,146) |
| 39 Fuel Stock | (5,999,642) | - | - | - | - | - | (5,999,642) |
| 40 Material & Supplies | (8,055,549) | - | - | - | - | - | (8,055,549) |
| 41 Working Capital | 22,043,018 | - | - | - | - | - | 22,043,018 |
| 42 Weatherization Loans | - | - | - | - | - | - | - |
| 43 Misc Rate Base | - | - | - | - | - | - | - |
| 44 Total Electric Plant: | 44,849,599 | - | - | (28,675,142) | - | - | 73,524,741 |
| 45 | | | | | | | |
| 46 Deductions: | | | | | | | |
| 47 Accum Prov For Deprec | (54,283,238) | - | - | 20,605,893 | (17,525,980) | - | (57,363,151) |
| 48 Accum Prov For Amort | (2,264,858) | - | - | - | (2,264,858) | - | - |
| 49 Accum Def Income Tax | 3,038,777 | - | - | 863,345 | 376,136 | 1,936,285 | (136,988) |
| 50 Unamortized ITC | - | - | - | - | - | - | - |
| 51 Customer Adv For Const | (420,507) | - | - | - | - | - | (420,507) |
| 52 Customer Service Deposits | (2,953,729) | - | - | - | - | - | (2,953,729) |
| 53 Miscellaneous Deductions | (106,616) | - | - | - | - | - | (106,616) |
| 54 | | | | | | | |
| 55 Total Deductions: | (56,990,171) | - | - | 21,469,238 | (19,414,703) | 1,936,285 | (60,980,991) |
| 56 | | | | | | | |
| 57 Total Rate Base: | (12,140,572) | - | - | (7,205,903) | (19,414,703) | 1,936,285 | 12,543,750 |
| 58 | | | | | | | |
| 59 | | | | | | | |
| 60 Estimated ROE impact | -0.70% | 1.67% | -1.96% | -0.09% | 0.28% | -0.15% | -0.41% |
| 61 Estimated Price Change | 4,747,149 | (10,815,841) | 12,707,335 | 781,220 | (1,293,825) | 943,810 | 2,424,450 |
| 62 | | | | | | | |
| 63 | | | | | | | |
| 64 TAX CALCULATION: | | | | | | | |
| 65 | | | | | | | |
| 66 Operating Revenue | (4,763,297) | 10,318,313 | (11,826,435) | (1,567,298) | (991,108) | 55,840 | (752,608) |
| 67 Other Deductions | - | - | - | - | - | - | - |
| 68 Interest (AFUDC) | (553,724) | - | (550,387) | - | - | (3,337) | - |
| 69 Interest | (1,682,734) | - | - | - | - | (1,682,734) | - |
| 70 Schedule "M" Additions | (1,169,532) | - | - | (52,188) | 991,108 | - | (2,108,452) |
| 72 Schedule "M" Deductions | (1,975,273) | - | - | 66,820 | - | - | (2,042,093) |
| 73 Income Before Tax | (1,721,098) | 10,318,313 | (11,276,048) | (1,686,306) | (0) | 1,741,911 | (818,967) |
| 74 | | | | | | | |
| 76 State Income Taxes | - | - | - | - | - | - | - |
| 77 Taxable Income | (1,721,098) | 10,318,313 | (11,276,048) | (1,686,306) | (0) | 1,741,911 | (818,967) |
| 78 | | | | | | | |
| 79 Federal Income Taxes | (602,384) | 3,611,409 | (3,946,617) | (590,207) | (0) | 609,669 | (286,638) |

| | 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 | - | - | - | - | - | - | - |
| 3 Interdepartmental | - | - | - | - | - | - | - |
| 4 Special Sales | 8,167,832 | - | - | 8,167,832 | - | - | - |
| 5 Other Operating Revenues | (569,084) | (569,084) | - | - | - | - | - |
| 6 Total Operating Revenues | 7,598,748 | (569,084) | - | 8,167,832 | - | - | - |
| 7 | | | | | | | |
| 8 Operating Expenses: | | | | | | | |
| 9 Steam Production | (4,512,542) | - | 57,321 | (4,569,863) | - | - | - |
| 10 Nuclear Production | - | - | - | - | - | - | - |
| 11 Hydro Production | 31,084 | - | 31,084 | - | - | - | - |
| 12 Other Power Supply | 14,254,625 | - | 33,470 | 14,221,155 | - | - | - |
| 13 Transmission | 4,686,124 | - | 25,708 | 4,660,416 | - | - | - |
| 14 Distribution | 79,890 | - | 79,890 | - | - | - | - |
| 15 Customer Accounting | 28,624 | - | 28,624 | - | - | - | - |
| 16 Customer Service & Info | 4,724 | - | 4,724 | - | - | - | - |
| 17 Sales | - | - | - | - | - | - | - |
| 18 Administrative & General | 37,547 | - | 37,547 | - | - | - | - |
| 19 Total O&M Expenses | 14,610,077 | - | 298,369 | 14,311,708 | - | - | - |
| 20 Depreciation | 410,588 | - | - | - | 410,588 | - | - |
| 21 Amortization | 6,371 | - | - | - | 6,371 | - | - |
| 22 Taxes Other Than Income | 305,813 | - | - | - | - | 305,813 | - |
| 23 Income Taxes: Federal | (3,073,113) | (199,184) | (104,429) | (2,150,357) | (116,888) | 2,366,521 | (2,868,775) |
| 24 State | - | - | - | - | - | - | - |
| 25 Deferred Income Taxes | 2,725,376 | 63 | - | - | (31,496) | (353,845) | 3,110,654 |
| 26 Investment Tax Credit Adj. | - | - | - | - | - | - | - |
| 27 Misc Revenue & Expense | (153) | (153) | - | - | - | - | - |
| 28 Total Operating Expenses: | 14,984,958 | (199,275) | 193,940 | 12,161,351 | 268,575 | 2,318,488 | 241,879 |
| 29 | | | | | | | |
| 30 Operating Rev For Return: | (7,386,210) | (369,809) | (193,940) | (3,993,519) | (268,575) | (2,318,488) | (241,879) |
| 31 | | | | | | | |
| 32 Rate Base: | | | | | | | |
| 33 Electric Plant In Service | 22,637,468 | - | - | - | - | - | 22,637,468 |
| 34 Plant Held for Future Use | - | - | - | - | - | - | - |
| 35 Misc Deferred Debits | 26,020 | - | - | - | - | - | 26,020 |
| 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: | 22,663,488 | - | - | - | - | - | 22,663,488 |
| 45 | | | | | | | |
| 46 Deductions: | | | | | | | |
| 47 Accum Prov For Deprec | (4,758,049) | - | - | - | (247,007) | - | (4,511,042) |
| 48 Accum Prov For Amort | (3,451) | - | - | - | (3,451) | - | - |
| 49 Accum Def Income Tax | (2,470,339) | 29 | - | - | 378,892 | 261,394 | (3,110,654) |
| 50 Unamortized ITC | - | - | - | - | - | - | - |
| 51 Customer Adv For Const | - | - | - | - | - | - | - |
| 52 Customer Service Deposits | - | - | - | - | - | - | - |
| 53 Miscellaneous Deductions | (77) | (77) | - | - | - | - | - |
| 54 | | | | | | | |
| 55 Total Deductions: | (7,231,916) | (48) | - | - | 128,434 | 261,394 | (7,621,696) |
| 56 | | | | | | | |
| 57 Total Rate Base: | 15,431,572 | (48) | - | - | 128,434 | 261,394 | 15,041,792 |
| 58 | | | | | | | |
| 59 | | | | | | | |
| 60 Estimated ROE impact | -2.16% | -0.09% | -0.05% | -1.01% | -0.07% | -0.59% | -0.38% |
| 61 Estimated Price Change | 13,727,971 | 596,364 | 312,756 | 6,440,121 | 448,234 | 3,769,666 | 2,160,828 |
| 62 | | | | | | | |
| 63 | | | | | | | |
| 64 TAX CALCULATION: | | | | | | | |
| 65 | | | | | | | |
| 66 Operating Revenue | (7,733,947) | (568,931) | (298,369) | (6,143,876) | (416,959) | (305,813) | - |
| 67 Other Deductions | - | - | - | - | - | - | - |
| 68 Interest (AFUDC) | - | - | - | - | - | - | - |
| 69 Interest | 406,483 | - | - | - | - | 406,483 | - |
| 70 Schedule "M" Additions | 416,959 | - | - | - | - | - | 416,959 |
| 72 Schedule "M" Deductions | 8,530,634 | 167 | - | - | (82,993) | - | 8,613,459 |
| 73 Income Before Tax | (16,254,105) | (569,098) | (298,369) | (6,143,876) | (333,966) | (712,295) | (8,196,501) |
| 74 | | | | | | | |
| 76 State Income Taxes | - | - | - | - | - | - | - |
| 77 Taxable Income | (16,254,105) | (569,098) | (298,369) | (6,143,876) | (333,966) | (712,295) | (8,196,501) |
| 78 | | | | | | | |
| 79 Federal Income Taxes | (3,073,113) | (199,184) | (104,429) | (2,150,357) | (116,888) | 2,366,521 | (2,868,775) |

Tab 2

Results of Operations

**PACIFICORP
RESULTS OF OPERATIONS**

USER SPECIFIC INFORMATION

| | |
|--------------|--------------------------------|
| STATE: | WASHINGTON |
| PERIOD: | DECEMBER 2017 |
| FILE: | WA JAM December 2017 Result |
| PREPARED BY: | Revenue Requirement Department |
| DATE: | April 23, 2018 |
| TIME: | 8:56:53 AM |
| TYPE OF AVG: | AVERAGE-OF-MONTHLY-AVERAGES |
| 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 | 1.613 |
| 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 2017 West Control Area
AVERAGE-OF-MONTHLY-AVERAGES

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 | 4,851,077,383 | 4,505,831,344 | 345,246,039 | (3,608,926) | 341,637,113 |
| 3 Interdepartmental | 2.3 | 0 | 0 | 0 | 0 | 0 |
| 4 Special Sales | 2.3 | 46,571,513 | 37,904,703 | 8,666,810 | 8,167,832 | 16,834,642 |
| 5 Other Operating Revenues | 2.4 | 174,460,764 | 163,577,678 | 10,883,086 | (537,784) | 10,345,302 |
| 6 Total Operating Revenues | 2.4 | 5,072,109,661 | 4,707,313,726 | 364,795,935 | 4,021,122 | 368,817,056 |
| 7 | | | | | | |
| 8 Operating Expenses: | | | | | | |
| 9 Steam Production | 2.6 | 573,218,893 | 502,121,161 | 71,097,733 | (5,331,277) | 65,766,456 |
| 10 Nuclear Production | 2.7 | 0 | 0 | 0 | 0 | 0 |
| 11 Hydro Production | 2.9 | 42,693,820 | 35,602,622 | 7,091,198 | 37,892 | 7,129,090 |
| 12 Other Power Supply | 2.10 | 297,473,464 | 239,842,663 | 57,630,801 | 17,128,287 | 74,759,088 |
| 13 Transmission | 2.12 | 183,067,889 | 152,150,576 | 30,917,313 | 4,387,006 | 35,304,319 |
| 14 Distribution | 2.13 | 195,512,958 | 184,263,647 | 11,249,310 | (286,678) | 10,962,633 |
| 15 Customer Accounts | 2.14 | 86,105,542 | 79,758,322 | 6,347,219 | (424,824) | 5,922,396 |
| 16 Customer Service | 2.14 | 91,522,244 | 90,904,822 | 617,422 | (22,276) | 595,146 |
| 17 Sales | 2.15 | 0 | 0 | 0 | 0 | 0 |
| 18 Administrative & General | 2.16 | 142,109,735 | 132,888,519 | 9,221,216 | 97,886 | 9,319,102 |
| 19 | | | | | | |
| 20 Total O & M Expenses | 2.16 | 1,611,704,545 | 1,417,532,333 | 194,172,212 | 15,586,018 | 209,758,230 |
| 21 | | | | | | |
| 22 Depreciation | 2.18 | 698,782,256 | 650,805,877 | 47,976,380 | 570,139 | 48,546,519 |
| 23 Amortization Expense | 2.19 | 47,003,924 | 42,165,829 | 4,838,094 | 107,585 | 4,945,679 |
| 24 Taxes Other Than Income | 2.19 | 196,653,710 | 173,236,175 | 23,417,535 | 211,337 | 23,628,872 |
| 25 Income Taxes - Federal | 2.22 | 663,305,539 | 642,432,693 | 20,872,846 | (3,675,497) | 17,197,349 |
| 26 Income Taxes - State | 2.22 | 88,755,022 | 88,755,022 | 0 | 0 | - |
| 27 Income Taxes - Def Net | 2.21 | 50,553,237 | 48,750,929 | 1,802,308 | 2,394,431 | 4,196,739 |
| 28 Investment Tax Credit Adj. | 2.20 | (3,698,228) | (3,698,228) | 0 | 0 | 0 |
| 29 Misc Revenue & Expense | 2.4 | (245,996) | (227,072) | (18,925) | 43,287 | 24,362 |
| 30 | | | | | | |
| 31 Total Operating Expenses | 2.22 | 3,352,814,009 | 3,059,753,559 | 293,060,450 | 15,237,300 | 308,297,751 |
| 32 | | | | | | |
| 33 Operating Revenue for Return | | 1,719,295,652 | 1,647,560,167 | 71,735,484 | (11,216,179) | 60,519,306 |
| 34 | | | | | | |
| 35 Rate Base: | | | | | | |
| 36 Electric Plant in Service | 2.32 | 27,026,632,890 | 25,179,285,527 | 1,847,347,363 | 64,518,324 | 1,911,865,688 |
| 37 Plant Held for Future Use | 2.33 | 23,427,987 | 23,391,552 | 36,435 | 0 | 36,435 |
| 38 Misc Deferred Debits | 2.35 | 353,181,175 | 349,751,355 | 3,429,820 | (2,902,918) | 526,902 |
| 39 Elec Plant Acq Adj | 2.33 | 35,432,617 | 35,432,617 | 0 | 0 | 0 |
| 40 Nuclear Fuel | 2.33 | 0 | 0 | 0 | 0 | 0 |
| 41 Prepayments | 2.35 | 58,225,722 | 56,131,576 | 2,094,146 | (2,090,146) | 4,000 |
| 42 Fuel Stock | 2.34 | 206,635,402 | 200,635,760 | 5,999,642 | (5,999,642) | (0) |
| 43 Material & Supplies | 2.34 | 232,221,853 | 224,166,304 | 8,055,549 | (8,055,549) | 0 |
| 44 Working Capital | 2.35 | 24,260,945 | 21,373,692 | 2,887,253 | 22,043,018 | 24,930,271 |
| 45 Weatherization Loans | 2.34 | (5,351,297) | (5,356,984) | 5,687 | 0 | 5,687 |
| 46 Miscellaneous Rate Base | 2.36 | 0 | 0 | 0 | 0 | 0 |
| 47 | | | | | | |
| 48 Total Electric Plant | | 27,954,667,295 | 26,084,811,400 | 1,869,855,895 | 67,513,087 | 1,937,368,982 |
| 49 | | | | | | |
| 50 Rate Base Deductions: | | | | | | |
| 51 Accum Prov For Depr | 2.40 | (9,091,419,187) | (8,382,375,763) | (709,043,424) | (59,041,287) | (768,084,711) |
| 52 Accum Prov For Amort | 2.41 | (549,381,252) | (492,985,840) | (56,395,412) | (2,268,309) | (58,663,722) |
| 53 Accum Def Income Taxes | 2.37 | (4,543,915,544) | (4,268,642,241) | (275,273,303) | 568,438 | (274,704,865) |
| 54 Unamortized ITC | 2.37 | (388,487) | (357,671) | (30,817) | 0 | (30,817) |
| 55 Customer Adv for Const | 2.36 | (36,374,555) | (36,399,938) | 25,382 | (420,507) | (395,125) |
| 56 Customer Service Deposits | 2.36 | 0 | 0 | 0 | (2,953,729) | (2,953,729) |
| 57 Misc. Rate Base Deductions | 2.36 | (163,946,150) | (151,595,302) | (12,350,848) | (106,692) | (12,457,541) |
| 58 | | | | | | |
| 59 Total Rate Base Deductions | | (14,385,425,176) | (13,332,356,754) | (1,053,068,422) | (64,222,087) | (1,117,290,509) |
| 60 | | | | | | |
| 61 Total Rate Base | | 13,569,242,119 | 12,752,454,646 | 816,787,473 | 3,291,000 | 820,078,473 |
| 62 | | | | | | |
| 63 Return on Rate Base | | | | 8.78% | | 7.38% |
| 64 | | | | | | |
| 65 Return on Equity | | | | 12.52% | | 9.66% |
| 66 Net Power Costs | | 499,893,944 | | 113,787,896 | | 122,721,105 |
| 67 100 Basis Points in Equity: | | | | | | |
| 68 Revenue Requirement Impact | | | | 6,169,887 | | 6,194,747 |
| 69 Rate Base Decrease | | | | (43,245,452) | | (51,159,197) |

DECEMBER 2017 West Control Area
AVERAGE-OF-MONTHLY-AVERAGES

| FERC ACCT | DESCRIP | BUS FUNC | WCA FACTOR | Ref | UNADJUSTED RESULTS | | | WASHINGTON | |
|-----------|---------|-------------------------------------|------------|-----|--------------------|--------------|-------------|-------------|-------------|
| | | | | | TOTAL | OTHER | WASHINGTON | ADJUSTMENT | ADJ TOTAL |
| 239 | 500 | Operation Supervision & Engineering | | | | | | | |
| 240 | | P | SG | | 46,824 | 43,016 | 3,807 | 43 | 3,850 |
| 241 | | P | CAGW | | 37,798 | 29,294 | 8,504 | (2,707) | 5,797 |
| 242 | | P | CAGE | | 4,383,185 | 4,383,185 | - | - | - |
| 243 | | P | JBG | | 14,096,322 | 10,924,880 | 3,171,443 | 14,794 | 3,186,236 |
| 244 | | P | CAGE | | - | - | - | - | - |
| 245 | | | | B2 | 18,564,129 | 15,380,375 | 3,183,754 | 12,130 | 3,195,884 |
| 246 | | | | | | | | | |
| 247 | 501 | Fuel Related | | | | | | | |
| 248 | | P | SE | | 97,943 | 90,414 | 7,529 | - | 7,529 |
| 249 | | P | S | | (728,804) | (728,804) | - | - | - |
| 250 | | P | SE | | - | - | - | - | - |
| 251 | | P | CAGW | | 1,768,812 | 1,370,858 | 397,954 | (128,654) | 271,299 |
| 252 | | P | CAGE | | - | - | - | - | - |
| 253 | | P | CAEW | | - | - | - | - | - |
| 254 | | P | CAEE | | 47,842,547 | 47,842,547 | - | - | - |
| 255 | | P | JBE | | 2,354,110 | 1,816,155 | 537,955 | - | 537,955 |
| 256 | | P | CAEE | | - | - | - | - | - |
| 257 | | P | JBG | | - | - | - | - | - |
| 258 | | | | B2 | 51,334,608 | 50,391,170 | 943,438 | (128,654) | 816,783 |
| 259 | | | | | | | | | |
| 260 | 501NPC | Fuel Related | | | | | | | |
| 261 | | | S | | - | - | - | - | - |
| 262 | | | SE | | - | - | - | - | - |
| 263 | | | SE | | - | - | - | - | - |
| 264 | | | SE | | - | - | - | - | - |
| 265 | | | CAGW | | - | - | - | - | - |
| 266 | | | CAGE | | - | - | - | - | - |
| 267 | | | CAEW | | 245,300,983 | 189,245,477 | 56,055,506 | (4,569,863) | 51,485,643 |
| 268 | | | CAEE | | - | - | - | - | - |
| 269 | | | JBE | | - | - | - | - | - |
| 270 | | | CAEE | | - | - | - | - | - |
| 271 | | | JBG | | - | - | - | - | - |
| 272 | | | | B2 | 245,300,983 | 189,245,477 | 56,055,506 | (4,569,863) | 51,485,643 |
| 273 | | | | | | | | | |
| 274 | | Total Fuel Related | | | 296,635,591 | 239,636,647 | 56,998,944 | (4,696,518) | 52,302,426 |
| 275 | | | | | | | | | |
| 276 | 502 | Steam Expenses | | | | | | | |
| 277 | | P | SG | | - | - | - | - | - |
| 278 | | P | CAGW | | 939,932 | 728,462 | 211,469 | (67,303) | 144,166 |
| 279 | | P | CAGE | | 57,597,927 | 57,597,927 | - | - | - |
| 280 | | P | JBG | | 17,041,139 | 13,207,161 | 3,833,978 | - | 3,833,978 |
| 281 | | P | CAGE | | - | - | - | - | - |
| 282 | | | | B2 | 75,578,998 | 71,533,550 | 4,045,448 | (67,303) | 3,978,145 |
| 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 | | 99,981 | 77,487 | 22,494 | (7,159) | 15,335 |
| 299 | | P | CAGE | | 1,115,110 | 1,115,110 | - | - | - |
| 300 | | P | JBG | | - | - | - | - | - |
| 301 | | P | CAGE | | - | - | - | - | - |
| 302 | | | | B2 | 1,215,091 | 1,192,597 | 22,494 | (7,159) | 15,335 |
| 303 | | | | | | | | | |
| 304 | 506 | Misc. Steam Expense | | | | | | | |
| 305 | | P | SG | | 13,598 | 12,493 | 1,106 | - | 1,106 |
| 306 | | P | SE | | - | - | - | - | - |
| 307 | | P | CAGW | | 1,335,751 | 1,035,229 | 300,522 | (95,645) | 204,877 |
| 308 | | P | CAGE | | 34,233,095 | 34,233,095 | - | - | - |
| 309 | | P | JBG | | (23,395,281) | (18,131,724) | (5,263,557) | - | (5,263,557) |
| 310 | | P | CAGE | | - | - | - | - | - |
| 311 | | | | B2 | 12,187,163 | 17,149,092 | (4,961,929) | (95,645) | (5,057,574) |

| DECEMBER 2017 West Control Area AVERAGE-OF-MONTHLY-AVERAGES | | | | | UNADJUSTED RESULTS | | | WASHINGTON | |
|--|---------|-------------------------------------|--------|-----|--------------------|--------------------|-------------------|--------------------|-------------------|
| FERC | DESCRIP | BUS | WCA | Ref | TOTAL | OTHER | WASHINGTON | ADJUSTMENT | ADJ TOTAL |
| ACCT | | FUNC | FACTOR | | | | | | |
| 312 | | | | | | | | | |
| 313 | 507 | Rents | | | | | | | |
| 314 | | P | SG | | - | - | - | - | - |
| 315 | | P | CAGW | | 26,275 | 20,364 | 5,911 | (1,881) | 4,030 |
| 316 | | P | CAGE | | 160,653 | 160,653 | - | - | - |
| 317 | | P | JBG | | 362,386 | 280,855 | 81,531 | - | 81,531 |
| 318 | | P | CAGE | | - | - | - | - | - |
| 319 | | | | B2 | 549,315 | 461,872 | 87,443 | (1,881) | 85,561 |
| 320 | | | | | | | | | |
| 321 | 510 | Maint Supervision & Engineering | | | | | | | |
| 322 | | P | SG | | - | - | - | - | - |
| 323 | | P | CAGW | | 205,308 | 159,117 | 46,191 | (14,701) | 31,490 |
| 324 | | P | CAGE | | 6,992,714 | 6,992,714 | - | - | - |
| 325 | | P | JBG | | 801,608 | 621,259 | 180,349 | - | 180,349 |
| 326 | | P | CAGE | | - | - | - | - | - |
| 327 | | | | B2 | 7,999,631 | 7,773,091 | 226,540 | (14,701) | 211,839 |
| 328 | | | | | | | | | |
| 329 | | | | | | | | | |
| 330 | | | | | | | | | |
| 331 | 511 | Maintenance of Structures | | | | | | | |
| 332 | | P | SG | | - | - | - | - | - |
| 333 | | P | CAGW | | 352,811 | 273,434 | 79,377 | (25,263) | 54,114 |
| 334 | | P | CAGE | | 19,699,654 | 19,699,654 | - | - | - |
| 335 | | P | JBG | | 10,731,980 | 8,317,459 | 2,414,520 | - | 2,414,520 |
| 336 | | P | CAGE | | - | - | - | - | - |
| 337 | | | | B2 | 30,784,444 | 28,290,547 | 2,493,897 | (25,263) | 2,468,634 |
| 338 | | | | | | | | | |
| 339 | 512 | Maintenance of Boiler Plant | | | | | | | |
| 340 | | P | SG | | - | - | - | - | - |
| 341 | | P | CAGW | | 2,775,921 | 2,151,384 | 624,537 | (385,584) | 238,953 |
| 342 | | P | CAGE | | 59,768,809 | 59,768,809 | - | - | - |
| 343 | | P | JBG | | 25,402,548 | 19,687,389 | 5,715,159 | 55,038 | 5,770,197 |
| 344 | | P | CAGE | | - | - | - | - | - |
| 345 | | | | B2 | 87,947,278 | 81,607,582 | 6,339,696 | (330,546) | 6,009,150 |
| 346 | | | | | | | | | |
| 347 | 513 | Maintenance of Electric Plant | | | | | | | |
| 348 | | P | SG | | - | - | - | - | - |
| 349 | | P | CAGW | | 1,036,493 | 803,299 | 233,194 | (74,217) | 158,977 |
| 350 | | P | CAGE | | 21,119,969 | 21,119,969 | - | - | - |
| 351 | | P | JBG | | 7,885,317 | 6,111,249 | 1,774,068 | - | 1,774,068 |
| 352 | | P | CAGE | | - | - | - | - | - |
| 353 | | | | B2 | 30,041,778 | 28,034,517 | 2,007,262 | (74,217) | 1,933,044 |
| 354 | | | | | | | | | |
| 355 | 514 | Maintenance of Misc. Steam Plant | | | | | | | |
| 356 | | P | SG | | - | - | - | - | - |
| 357 | | P | CAGW | | 421,390 | 326,584 | 94,806 | (30,173) | 64,633 |
| 358 | | P | CAGE | | 8,807,776 | 8,807,776 | - | - | - |
| 359 | | P | JBG | | 2,486,310 | 1,926,931 | 559,379 | - | 559,379 |
| 360 | | P | CAGE | | - | - | - | - | - |
| 361 | | | | B2 | 11,715,476 | 11,061,291 | 654,185 | (30,173) | 624,012 |
| 362 | | | | | | | | | |
| 363 | | Total Steam Power Generation | | B2 | 573,218,893 | 502,121,161 | 71,097,733 | (5,331,277) | 65,766,456 |

DECEMBER 2017 West Control Area
 AVERAGE-OF-MONTHLY-AVERAGES

| FERC ACCT | DESCRIP | BUS FUNC | WCA FACTOR | Ref | TOTAL | UNADJUSTED RESULTS OTHER | WASHINGTON | WASHINGTON ADJUSTMENT | WASHINGTON ADJ TOTAL |
|-----------|---------------------------------------|---------------------------------|------------|-----|-------|--------------------------|------------|-----------------------|----------------------|
| 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 2017 West Control Area
AVERAGE-OF-MONTHLY-AVERAGES

| 807 | FERC ACCT | DESCRIP | BUS FUNC | WCA FACTOR | Ref | UNADJUSTED RESULTS | | | WASHINGTON | |
|-----|-----------|--|----------|------------|-----|--------------------|-------------|------------|------------|------------|
| | | | | | | TOTAL | OTHER | WASHINGTON | ADJUSTMENT | ADJ TOTAL |
| 808 | 586 | Meter Expenses | | | | | | | | |
| 809 | | DPW | S | | | 4,206,385 | 3,878,745 | 327,640 | - | 327,640 |
| 810 | | DPW | SNPD | | | 14,549 | 13,602 | 946 | - | 946 |
| 811 | | | | | B2 | 4,220,934 | 3,892,347 | 328,587 | - | 328,587 |
| 812 | 587 | Customer Installation Expenses | | | | | | | | |
| 813 | | DPW | S | | | 13,556,316 | 12,456,311 | 1,100,005 | - | 1,100,005 |
| 814 | | DPW | SNPD | | | - | - | - | - | - |
| 815 | | | | | B2 | 13,556,316 | 12,456,311 | 1,100,005 | - | 1,100,005 |
| 816 | 588 | Misc. Distribution Expenses | | | | | | | | |
| 817 | | DPW | S | | | 901,908 | 925,105 | (23,197) | - | (23,197) |
| 818 | | DPW | SG | | | - | - | - | 20 | 20 |
| 819 | | DPW | SNPD | | | 1,073,377 | 1,003,558 | 69,819 | 613 | 70,432 |
| 820 | | | | | B2 | 1,975,285 | 1,928,663 | 46,622 | 633 | 47,255 |
| 821 | 589 | Rents | | | | | | | | |
| 822 | | DPW | S | | | 3,172,426 | 3,067,134 | 105,292 | - | 105,292 |
| 823 | | DPW | SNPD | | | 6,369 | 5,955 | 414 | - | 414 |
| 824 | | | | | B2 | 3,178,795 | 3,073,088 | 105,706 | - | 105,706 |
| 825 | 590 | Maint Supervision & Engineering | | | | | | | | |
| 826 | | DPW | S | | | 3,151,325 | 2,972,230 | 179,095 | - | 179,095 |
| 827 | | DPW | SNPD | | | 2,248,741 | 2,102,470 | 146,271 | - | 146,271 |
| 828 | | | | | B2 | 5,400,066 | 5,074,700 | 325,366 | - | 325,366 |
| 829 | 591 | Maintenance of Structures | | | | | | | | |
| 830 | | DPW | S | | | 2,338,654 | 2,183,163 | 155,492 | - | 155,492 |
| 831 | | DPW | SNPD | | | 124,505 | 116,407 | 8,099 | - | 8,099 |
| 832 | | | | | B2 | 2,463,160 | 2,299,569 | 163,590 | - | 163,590 |
| 833 | 592 | Maintenance of Station Equipment | | | | | | | | |
| 834 | | DPW | S | | | 7,280,739 | 6,763,510 | 517,229 | - | 517,229 |
| 835 | | DPW | SNPD | | | 1,721,327 | 1,609,362 | 111,965 | - | 111,965 |
| 836 | | | | | B2 | 9,002,066 | 8,372,872 | 629,194 | - | 629,194 |
| 837 | 593 | Maintenance of Overhead Lines | | | | | | | | |
| 838 | | DPW | S | | | 85,190,678 | 80,674,550 | 4,516,128 | (331,041) | 4,185,087 |
| 839 | | DPW | SNPD | | | 1,476,588 | 1,380,542 | 96,046 | 6,665 | 102,711 |
| 840 | | | | | B2 | 86,667,266 | 82,055,092 | 4,612,174 | (324,376) | 4,287,798 |
| 841 | 594 | Maintenance of Underground Lines | | | | | | | | |
| 842 | | DPW | S | | | 25,409,405 | 24,176,549 | 1,232,856 | - | 1,232,856 |
| 843 | | DPW | SNPD | | | 55,782 | 52,154 | 3,628 | - | 3,628 |
| 844 | | | | | B2 | 25,465,187 | 24,228,703 | 1,236,484 | - | 1,236,484 |
| 845 | 595 | Maintenance of Line Transformers | | | | | | | | |
| 846 | | DPW | S | | | - | - | - | - | - |
| 847 | | DPW | SNPD | | | 969,563 | 906,497 | 63,066 | - | 63,066 |
| 848 | | | | | B2 | 969,563 | 906,497 | 63,066 | - | 63,066 |
| 849 | 596 | Maint of Street Lighting & Signal Sys. | | | | | | | | |
| 850 | | DPW | S | | | 2,930,590 | 2,785,390 | 145,200 | - | 145,200 |
| 851 | | DPW | SNPD | | | - | - | - | - | - |
| 852 | | | | | B2 | 2,930,590 | 2,785,390 | 145,200 | - | 145,200 |
| 853 | 597 | Maintenance of Meters | | | | | | | | |
| 854 | | DPW | S | | | 471,456 | 448,491 | 22,965 | - | 22,965 |
| 855 | | DPW | SNPD | | | (332,833) | (311,183) | (21,649) | - | (21,649) |
| 856 | | | | | B2 | 138,623 | 137,308 | 1,315 | - | 1,315 |
| 857 | 598 | Maint of Misc. Distribution Plant | | | | | | | | |
| 858 | | DPW | S | | | 1,333,401 | 1,123,961 | 209,440 | - | 209,440 |
| 859 | | DPW | SNPD | | | 6,634,103 | 6,202,582 | 431,521 | - | 431,521 |
| 860 | | | | | B2 | 7,967,504 | 7,326,543 | 640,961 | - | 640,961 |
| 861 | | | | | | | | | | |
| 862 | | | | | B2 | 195,512,958 | 184,263,647 | 11,249,310 | (286,678) | 10,962,633 |
| 863 | | | | | | | | | | |
| 864 | | | | | | | | | | |
| 865 | | | | | | | | | | |
| 866 | | | | | | | | | | |
| 867 | | | | | | | | | | |
| 868 | | | | | | | | | | |
| 869 | | | | | | | | | | |
| 870 | | | | | | | | | | |
| 871 | | | | | | | | | | |
| 872 | | | | | | | | | | |
| 873 | | | | | | | | | | |
| 874 | | | | | | | | | | |
| 875 | | | | | | | | | | |
| 876 | | | | | | | | | | |
| 877 | | | | | | | | | | |
| 878 | | | | | | | | | | |
| 879 | | | | | | | | | | |
| 880 | | | | | | | | | | |
| 881 | | | | | | | | | | |
| 882 | 901 | Supervision | | | | | | | | |
| 883 | | CUST | S | | | - | - | - | - | - |
| 884 | | CUST | CN | | | 2,362,629 | 2,195,572 | 167,057 | - | 167,057 |
| 885 | | | | | B2 | 2,362,629 | 2,195,572 | 167,057 | - | 167,057 |

DECEMBER 2017 West Control Area
AVERAGE-OF-MONTHLY-AVERAGES

| FERC ACCT | DESCRIP | BUS FUNC | WCA FACTOR | Ref | UNADJUSTED RESULTS | | | WASHINGTON | |
|-----------|---------|---|------------|-----|--------------------|-------------------|----------------|-----------------|----------------|
| | | | | | TOTAL | OTHER | WASHINGTON | ADJUSTMENT | ADJ TOTAL |
| 965 | 916 | Misc. Sales Expense | | | | | | | |
| 966 | | CUST | S | | - | - | - | - | - |
| 967 | | CUST | CN | | - | - | - | - | - |
| 968 | | | | B2 | - | - | - | - | - |
| 969 | | | | | - | - | - | - | - |
| 970 | | TOTAL SALES EXPENSE | | B2 | - | - | - | - | - |
| 971 | | | | | - | - | - | - | - |
| 972 | | | | | - | - | - | - | - |
| 973 | | Total Sales Expense by Factor | | | - | - | - | - | - |
| 974 | | S | | | - | - | - | - | - |
| 975 | | CN | | | - | - | - | - | - |
| 976 | | Total Sales Expense by Factor | | B2 | - | - | - | - | - |
| 977 | | | | | - | - | - | - | - |
| 978 | | Total Customer Service Exp Including Sales | | | 91,522,244 | 90,904,822 | 617,422 | (22,276) | 595,146 |
| 979 | 920 | Administrative & General Salaries | | | | | | | |
| 980 | | PTD | S | | 2 | 0 | 2 | 110 | 112 |
| 981 | | CUST | CN | | - | - | - | - | - |
| 982 | | PTD | SO | | 70,991,763 | 66,139,274 | 4,852,489 | 43,324 | 4,895,814 |
| 983 | | | | B2 | 70,991,765 | 66,139,274 | 4,852,491 | 43,434 | 4,895,925 |
| 984 | | | | | - | - | - | - | - |
| 985 | 921 | Office Supplies & expenses | | | | | | | |
| 986 | | PTD | S | | 328,830 | 315,411 | 13,419 | - | 13,419 |
| 987 | | CUST | CN | | 94,325 | 87,656 | 6,670 | - | 6,670 |
| 988 | | PTD | SO | | 8,932,581 | 8,322,013 | 610,567 | (2,292) | 608,276 |
| 989 | | | | B2 | 9,355,736 | 8,725,080 | 630,656 | (2,292) | 628,364 |
| 990 | | | | | - | - | - | - | - |
| 991 | 922 | A&G Expenses Transferred | | | | | | | |
| 992 | | PTD | S | | - | - | - | - | - |
| 993 | | CUST | CN | | - | - | - | - | - |
| 994 | | PTD | SO | | (31,140,474) | (29,011,934) | (2,128,540) | - | (2,128,540) |
| 995 | | | | B2 | (31,140,474) | (29,011,934) | (2,128,540) | - | (2,128,540) |
| 996 | | | | | - | - | - | - | - |
| 997 | 923 | Outside Services | | | | | | | |
| 998 | | PTD | S | | 3,169,392 | 2,943,771 | 225,621 | - | 225,621 |
| 999 | | P | CAGW | | - | - | - | 212,803 | 212,803 |
| 1000 | | PTD | SO | | 20,699,852 | 19,284,958 | 1,414,894 | (173,645) | 1,241,248 |
| 1001 | | P | SG | | - | - | - | 39,733 | 39,733 |
| 1002 | | | | B2 | 23,869,244 | 22,228,729 | 1,640,515 | 39,157 | 1,719,406 |
| 1003 | | | | | - | - | - | - | - |
| 1004 | 924 | Property Insurance | | | | | | | |
| 1005 | | | S | | 9,241,532 | 9,241,532 | - | - | - |
| 1006 | | | CAGW | | - | - | - | - | - |
| 1007 | | PTD | SO | | 5,579,593 | 5,198,212 | 381,381 | (3,404) | 377,977 |
| 1008 | | | | B2 | 14,821,125 | 14,439,744 | 381,381 | (3,404) | 377,977 |
| 1009 | | | | | - | - | - | - | - |
| 1010 | 925 | Injuries & Damages | | | | | | | |
| 1011 | | | S | | (1,236,765) | (1,236,765) | - | 3,317 | 3,317 |
| 1012 | | PTD | SO | | 10,671,134 | 9,941,731 | 729,402 | (32,959) | 696,443 |
| 1013 | | | | B2 | 9,434,369 | 8,704,966 | 729,402 | (29,643) | 699,760 |
| 1014 | | | | | - | - | - | - | - |
| 1015 | 926 | Employee Pensions & Benefits | | | | | | | |
| 1016 | | LABOR | S | | 9,855 | 9,855 | - | - | - |
| 1017 | | CUST | CN | | - | - | - | - | - |
| 1018 | | LABOR | SO | | 98,452,909 | 91,723,373 | 6,729,537 | - | 6,729,537 |
| 1019 | | | | B2 | 98,462,764 | 91,733,227 | 6,729,537 | - | 6,729,537 |
| 1020 | | | | | - | - | - | - | - |
| 1021 | 927 | Franchise Requirements | | | | | | | |
| 1022 | | DMSC | S | | - | - | - | - | - |
| 1023 | | DMSC | SO | | - | - | - | - | - |
| 1024 | | | | B2 | - | - | - | - | - |
| 1025 | | | | | - | - | - | - | - |
| 1026 | 928 | Regulatory Commission Expense | | | | | | | |
| 1027 | | DMSC | S | | 15,710,496 | 15,008,053 | 702,443 | - | 702,443 |
| 1028 | | CUST | CAEE | | 24,120 | 24,120 | - | - | - |
| 1029 | | DMSC | SO | | 2,387,955 | 2,224,732 | 163,224 | (8,456) | 154,768 |
| 1030 | | CUST | CAGW | | 2,510,461 | 1,945,648 | 564,813 | - | 564,813 |
| 1031 | | DMSC | CAGE | | 194,356 | 194,356 | - | - | - |
| 1032 | | FERC | SG | | 2,026,416 | 1,861,645 | 164,771 | 2,719 | 167,490 |
| 1033 | | | | B2 | 22,853,804 | 21,258,554 | 1,595,250 | (5,737) | 1,589,513 |
| 1034 | | | | | - | - | - | - | - |
| 1035 | 929 | Duplicate Charges | | | | | | | |
| 1036 | | LABOR | S | | - | - | - | - | - |
| 1037 | | FERC | CAGW | | - | - | - | - | - |
| 1038 | | 0 | CN | | - | - | - | - | - |
| 1039 | | 0 | JBG | | - | - | - | - | - |
| 1040 | | 0 | SG | | - | - | - | - | - |
| 1041 | | LABOR | SNPD | | - | - | - | - | - |
| 1042 | | LABOR | SO | | (103,489,435) | (96,415,638) | (7,073,798) | 2,063 | (7,071,735) |
| 1043 | | | | B2 | (103,489,435) | (96,415,638) | (7,073,798) | 2,063 | (7,071,735) |
| 1044 | | | | | - | - | - | - | - |
| 1045 | 930 | Misc General Expenses | | | | | | | |
| 1046 | | PTD | S | | 55,995 | 53,495 | 2,500 | 19,726 | 22,226 |
| 1047 | | CUST | CN | | - | - | - | 18,031 | 18,031 |
| 1048 | | LABOR | CAGW | | - | - | - | (8) | (8) |
| 1049 | | LABOR | SO | | 2,217,948 | 2,066,345 | 151,603 | (25,512) | 126,091 |
| 1050 | | | | B2 | 2,273,943 | 2,119,840 | 154,103 | 12,237 | 166,340 |
| 1051 | | | | | - | - | - | - | - |

| DECEMBER 2017 West Control Area AVERAGE-OF-MONTHLY-AVERAGES | | | | | | UNADJUSTED RESULTS | | | WASHINGTON | |
|--|---------|---|---------------|-----|----------------------|----------------------|--------------------|-------------------|--------------------|--|
| FERC ACCT | DESCRIP | BUS FUNC | WCA FACTOR | Ref | TOTAL | OTHER | WASHINGTON | ADJUSTMENT | ADJ TOTAL | |
| 1052 | 931 | Rents | | | | | | | | |
| 1053 | | PTD | S | | 496,776 | 450,971 | 45,805 | - | 45,805 | |
| 1054 | | PTD | SO | | 2,543,552 | 2,369,693 | 173,859 | - | 173,859 | |
| 1055 | | | | B2 | 3,040,328 | 2,820,664 | 219,664 | - | 219,664 | |
| 1056 | | | | | | | | | | |
| 1057 | 935 | Maintenance of General Plant | | | | | | | | |
| 1058 | | G | S | | 517,151 | 470,348 | 46,802 | 144 | 46,946 | |
| 1059 | | CUST | CN | | 76,563 | 71,150 | 5,414 | - | 5,414 | |
| 1060 | | G | SO | | 21,042,852 | 19,604,513 | 1,438,339 | 2,192 | 1,440,531 | |
| 1061 | | | | B2 | 21,636,566 | 20,146,011 | 1,490,555 | 2,336 | 1,492,891 | |
| 1062 | | | | | | | | | | |
| 1063 | | TOTAL ADMINISTRATIVE & GEN EXP | | B2 | 142,109,735 | 132,888,519 | 9,221,216 | 97,886 | 9,319,102 | |
| 1064 | | | | | | | | | | |
| 1065 | | Summary of A&G Expense by Factor | | | | | | | | |
| 1066 | | S | | | 28,293,264 | 27,256,672 | 1,036,592 | 23,297 | 1,059,889 | |
| 1067 | | SO | | | 108,890,230 | 101,447,273 | 7,442,957 | (198,689) | 7,244,268 | |
| 1068 | | SG | | | 2,026,416 | 1,861,645 | 164,771 | 42,452 | 207,223 | |
| 1069 | | CN | | | 170,888 | 158,805 | 12,083 | 18,031 | 30,114 | |
| 1070 | | CAEE | | | 24,120 | 24,120 | - | - | - | |
| 1071 | | CAGW | | | 2,510,461 | 1,945,648 | 564,813 | 212,795 | 777,608 | |
| 1072 | | CAGE | | | 194,356 | 194,356 | - | - | - | |
| 1073 | | Total A&G Expense by Factor | | B2 | 142,109,735 | 132,888,519 | 9,221,216 | 97,886 | 9,319,102 | |
| 1074 | | | | | | | | | | |
| 1075 | | TOTAL O&M EXPENSE | | B2 | 1,611,704,545 | 1,417,532,333 | 194,172,212 | 15,586,018 | 209,758,230 | |

| DECEMBER 2017 West Control Area AVERAGE-OF-MONTHLY-AVERAGES | | | | | | UNADJUSTED RESULTS | | | WASHINGTON | |
|--|---------|---------------------------------|--------|-----|-------|--------------------|------------|------------|------------|--|
| FERC | DESCRIP | BUS | WCA | Ref | TOTAL | OTHER | WASHINGTON | ADJUSTMENT | ADJ TOTAL | |
| ACCT | | FUNC | FACTOR | | | | | | | |
| 1153 | 403GV0 | General Vehicles | | | | | | | | |
| 1154 | | G-SG | SG | | - | - | - | - | - | |
| 1155 | | | | | - | - | - | - | - | |
| 1156 | | | | | - | - | - | - | - | |
| 1157 | 403MP | Mining Depreciation | | | | | | | | |
| 1158 | | P | CAEE | | - | - | - | - | - | |
| 1159 | | | | B3 | - | - | - | - | - | |
| 1160 | | | | | - | - | - | - | - | |
| 1161 | 403EP | Experimental Plant Depreciation | | | | | | | | |
| 1162 | | P | DGP | | - | - | - | - | - | |
| 1163 | | P | SG | | - | - | - | - | - | |
| 1164 | | | | | - | - | - | - | - | |
| 1165 | 4031 | ARO Depreciation | | | | | | | | |
| 1166 | | | S | | - | - | - | - | - | |
| 1167 | | | | | - | - | - | - | - | |
| 1168 | | | | | - | - | - | - | - | |
| 1169 | | | | | - | - | - | - | - | |
| 1170 | | | | | - | - | - | - | - | |
| 1171 | | | | | - | - | - | - | - | |
| 1172 | | | | | - | - | - | - | - | |
| 1173 | | | | | - | - | - | - | - | |
| 1174 | | | | | - | - | - | - | - | |
| 1175 | | | | | - | - | - | - | - | |
| 1176 | | | | | - | - | - | - | - | |
| 1177 | | | | | - | - | - | - | - | |
| 1178 | | | | | - | - | - | - | - | |
| 1179 | | | | | - | - | - | - | - | |
| 1180 | | | | | - | - | - | - | - | |
| 1181 | | | | | - | - | - | - | - | |
| 1182 | | | | | - | - | - | - | - | |
| 1183 | | | | | - | - | - | - | - | |
| 1184 | | | | | - | - | - | - | - | |
| 1185 | | | | | - | - | - | - | - | |
| 1186 | | | | | - | - | - | - | - | |
| 1187 | | | | | - | - | - | - | - | |
| 1188 | | | | | - | - | - | - | - | |
| 1189 | | | | | - | - | - | - | - | |
| 1190 | | | | | - | - | - | - | - | |
| 1191 | | | | | - | - | - | - | - | |
| 1192 | | | | | - | - | - | - | - | |
| 1193 | | | | | - | - | - | - | - | |
| 1194 | | | | | - | - | - | - | - | |
| 1195 | | | | | - | - | - | - | - | |
| 1196 | | | | | - | - | - | - | - | |
| 1197 | | | | | - | - | - | - | - | |
| 1198 | | | | | - | - | - | - | - | |
| 1199 | | | | | - | - | - | - | - | |
| 1200 | | | | | - | - | - | - | - | |
| 1201 | | | | | - | - | - | - | - | |
| 1202 | | | | | - | - | - | - | - | |
| 1203 | | | | | - | - | - | - | - | |
| 1204 | | | | | - | - | - | - | - | |
| 1205 | | | | | - | - | - | - | - | |
| 1206 | | | | | - | - | - | - | - | |
| 1207 | | | | | - | - | - | - | - | |
| 1208 | | | | | - | - | - | - | - | |
| 1209 | | | | | - | - | - | - | - | |
| 1210 | | | | | - | - | - | - | - | |
| 1211 | | | | | - | - | - | - | - | |
| 1212 | | | | | - | - | - | - | - | |
| 1213 | | | | | - | - | - | - | - | |
| 1214 | | | | | - | - | - | - | - | |
| 1215 | | | | | - | - | - | - | - | |
| 1216 | | | | | - | - | - | - | - | |
| 1217 | | | | | - | - | - | - | - | |
| 1218 | | | | | - | - | - | - | - | |
| 1219 | | | | | - | - | - | - | - | |
| 1220 | | | | | - | - | - | - | - | |
| 1221 | | | | | - | - | - | - | - | |
| 1222 | | | | | - | - | - | - | - | |
| 1223 | | | | | - | - | - | - | - | |
| 1224 | | | | | - | - | - | - | - | |
| 1225 | | | | | - | - | - | - | - | |
| 1226 | | | | | - | - | - | - | - | |

| DECEMBER 2017 West Control Area AVERAGE-OF-MONTHLY-AVERAGES | | | | | UNADJUSTED RESULTS | | | WASHINGTON | | |
|--|---------|-------------------------------------|----------|-----|--------------------|--------------------|--------------------|-------------------|------------------|-------------------|
| FERC | DESCRIP | BUS | WCA | Ref | TOTAL | OTHER | WASHINGTON | ADJUSTMENT | ADJ TOTAL | |
| ACCT | | FUNC | FACTOR | | | | | | | |
| 1383 | 41110 | Deferred Income Tax - Federal-CR | | | | | | | | |
| 1384 | | GP | S | | (1,762,216) | 1,186,657 | (2,948,873) | (450,449) | (3,399,322) | |
| 1385 | | DPW | CIAC | | (22,881,277) | (21,392,943) | (1,488,334) | - | (1,488,334) | |
| 1386 | | GP | SCHMDEXP | | (296,162,374) | (275,828,717) | (20,333,657) | - | (20,333,657) | |
| 1387 | | GP | SNP | | (6,096,038) | (5,716,686) | (379,352) | 15,105 | (364,247) | |
| 1388 | | PT | SG | | (72) | (66) | (6) | 6 | - | |
| 1389 | | PT | SNPD | | (667,649) | (624,221) | (43,428) | - | (43,428) | |
| 1390 | | LABOR | SO | | (18,959,213) | (17,663,297) | (1,295,916) | 680,686 | (615,231) | |
| 1391 | | IBT | TAXDEPR | | - | - | - | - | - | |
| 1392 | | CUST | JBG | | - | - | - | - | - | |
| 1393 | | CUST | BADDEBT | | (1,079,036) | (935,798) | (143,238) | 143,238 | (0) | |
| 1394 | | GP | GPS | | 100,822 | 93,931 | 6,891 | (6,891) | - | |
| 1395 | | P | SGCT | | - | - | - | - | - | |
| 1396 | | P | JBE | | (8,425,957) | (6,500,480) | (1,925,477) | 23,849 | (1,901,628) | |
| 1397 | | PT | CAGW | | (17,901) | (13,874) | (4,027) | 14,660 | 10,632 | |
| 1398 | | PT | CAGE | | (792,724) | (792,724) | - | - | - | |
| 1399 | | P | SE | | - | - | - | - | - | |
| 1400 | | P | CAEE | | (10,082,229) | (10,082,229) | - | - | - | |
| 1401 | | | | B7 | (366,825,864) | (338,270,448) | (28,555,416) | 420,202 | (28,135,214) | |
| 1402 | | | | | | | | | | |
| 1403 | | TOTAL DEFERRED INCOME TAXES | | | B7 | 50,553,237 | 48,750,929 | 1,802,308 | 2,394,431 | 4,196,739 |
| 1404 | SCHMAF | Additions - Flow Through | | | | | | | | |
| 1405 | | SCHMAF | S | | - | - | - | - | - | |
| 1406 | | SCHMAF | SNP | | - | - | - | - | - | |
| 1407 | | SCHMAF | SO | | - | - | - | - | - | |
| 1408 | | SCHMAF | SE | | - | - | - | - | - | |
| 1409 | | SCHMAF | TROJP | | - | - | - | - | - | |
| 1410 | | SCHMAF | DGP | | - | - | - | - | - | |
| 1411 | | | | B6 | - | - | - | - | - | |
| 1412 | | | | | | | | | | |
| 1413 | SCHMAP | Additions - Permanent | | | | | | | | |
| 1414 | | P | S | | - | - | - | - | - | |
| 1415 | | P | BADDEBT | | - | - | - | - | - | |
| 1416 | | P | JBE | | 41,864 | 32,297 | 9,567 | - | 9,567 | |
| 1417 | | P | SCHMDEXP | | 71,464 | 66,557 | 4,907 | - | 4,907 | |
| 1418 | | P | CAEE | | - | - | - | - | - | |
| 1419 | | P | CAGW | | - | - | - | - | - | |
| 1420 | | P | CAGE | | - | - | - | - | - | |
| 1421 | | LABOR | SNP | | - | - | - | - | - | |
| 1422 | | SCHMAP-SO | SO | | 898,246 | 836,848 | 61,398 | - | 61,398 | |
| 1423 | | | | | | | | | | |
| 1424 | | | | B6 | 1,011,574 | 935,703 | 75,871 | - | 75,871 | |
| 1425 | | | | | | | | | | |
| 1426 | SCHMAT | Additions - Temporary | | | | | | | | |
| 1427 | | SCHMAT-SITUS | S | | 27,131,738 | 15,765,357 | 11,366,381 | 58,459 | 11,424,839 | |
| 1428 | | P | JBE | | 22,202,202 | 17,128,616 | 5,073,586 | - | 5,073,586 | |
| 1429 | | DPW | CIAC | | 60,291,631 | 56,369,907 | 3,921,724 | - | 3,921,724 | |
| 1430 | | SCHMAT-SNP | SNP | | 16,062,921 | 15,063,336 | 999,585 | - | 999,585 | |
| 1431 | | P | TROJD | | - | - | - | - | - | |
| 1432 | | P | CN | | - | - | - | 3,196 | 3,196 | |
| 1433 | | SCHMAT-SE | SE | | - | - | - | - | - | |
| 1434 | | P | SG | | 189 | 173 | 15 | 0 | 16 | |
| 1435 | | SCHMAT | GPS | | (265,663) | (247,504) | (18,159) | - | (18,159) | |
| 1436 | | SCHMAT-SO | SO | | 49,957,086 | 46,542,377 | 3,414,709 | (1,704,414) | 1,710,295 | |
| 1437 | | SCHMAT-SNP | SNPD | | 1,759,239 | 1,644,807 | 114,431 | - | 114,431 | |
| 1438 | | P | JBG | | - | - | - | 196,141 | 196,141 | |
| 1439 | | CUST | BADDEBT | | 2,843,233 | 2,465,805 | 377,428 | - | 377,428 | |
| 1440 | | P | CAGW | | 53,013 | 41,086 | 11,927 | 694,044 | 705,971 | |
| 1441 | | P | CAGE | | 670,221 | 670,221 | - | - | - | |
| 1442 | | SCHMAT-SE | CAEW | | - | - | - | - | - | |
| 1443 | | SCHMAT-SE | CAEE | | 26,566,437 | 26,566,437 | - | - | - | |
| 1444 | | BOOKDEPR | SCHMDEXP | | 780,380,951 | 726,802,240 | 53,578,711 | - | 53,578,711 | |
| 1445 | | | | B6 | 987,653,199 | 908,812,859 | 78,840,339 | (752,573) | 78,087,766 | |
| 1446 | | | | | | | | | | |
| 1447 | | TOTAL SCHEDULE - M ADDITIONS | | | B6 | 988,664,773 | 909,748,563 | 78,916,210 | (752,573) | 78,163,636 |
| 1448 | | | | | | | | | | |
| 1449 | SCHMDF | Deductions - Flow Through | | | | | | | | |
| 1450 | | SCHMDF | S | | - | - | - | - | - | |
| 1451 | | SCHMDF | CAGW | | - | - | - | - | - | |
| 1452 | | SCHMDF | CAGE | | - | - | - | - | - | |
| 1453 | | SCHMDF | DGP | | - | - | - | - | - | |
| 1454 | | SCHMDF | DGU | | - | - | - | - | - | |
| 1455 | | | | B6 | - | - | - | - | - | |

| DECEMBER 2017 West Control Area AVERAGE-OF-MONTHLY-AVERAGES | | | | | | UNADJUSTED RESULTS | | | WASHINGTON | |
|--|---------|-------------------------------------|---------------|------|---------------|--------------------|-------------|--------------|--------------|--|
| FERC ACCT | DESCRIP | BUS FUNC | WCA FACTOR | Ref | TOTAL | OTHER | WASHINGTON | ADJUSTMENT | ADJ TOTAL | |
| 1456 | SCHMDP | Deductions - Permanent | | | | | | | | |
| 1457 | | SCHMDP | S | | - | - | - | - | - | |
| 1458 | | P | SE | | - | - | - | - | - | |
| 1459 | | P | CAEW | | - | - | - | - | - | |
| 1460 | | P | JBE | | 1,620,786 | 1,250,408 | 370,378 | - | 370,378 | |
| 1461 | | PTD | SNP | | 64,761 | 60,731 | 4,030 | - | 4,030 | |
| 1462 | | SCHMDP | SG | | 34,219,097 | 31,436,692 | 2,782,405 | - | 2,782,405 | |
| 1463 | | P | SCHMDEXP | | (10,637) | (9,907) | (730) | - | (730) | |
| 1464 | | SCHMDP-SO | SO | | - | - | - | - | - | |
| 1465 | | | | B6 | 35,894,006 | 32,737,924 | 3,156,082 | - | 3,156,082 | |
| 1466 | | | | | | | | | | |
| 1467 | SCHMDT | Deductions - Temporary | | | | | | | | |
| 1468 | | GP | S | | (21,567,584) | (21,567,584) | - | 20,411 | 20,411 | |
| 1469 | | CUST | BADDEBT | | - | - | - | - | - | |
| 1470 | | CUST | CN | | - | - | - | - | - | |
| 1471 | | SCHMDT-SNP | SNP | | 31,037,490 | 29,106,048 | 1,931,442 | - | 1,931,442 | |
| 1472 | | DPW | SNPD | | 1,058,522 | 989,670 | 68,853 | - | 68,853 | |
| 1473 | | P | JBE | | 8,736,232 | 6,739,852 | 1,996,380 | - | 1,996,380 | |
| 1474 | | P | SE | | - | - | - | - | - | |
| 1475 | | SCHMDT-SG | SG | | 126,666,895 | 116,367,423 | 10,299,471 | - | 10,299,471 | |
| 1476 | | SCHMDT-GPS | GPS | | 52,040,658 | 48,483,530 | 3,557,127 | - | 3,557,127 | |
| 1477 | | SCHMDT-SO | SO | | 28,512,443 | 26,563,537 | 1,948,907 | (1,975,546) | (26,639) | |
| 1478 | | TAXDEPR | TAXDEPR | | 859,465,675 | 799,249,260 | 60,216,415 | - | 60,216,415 | |
| 1479 | | SCHMDT-SG | CAGW | | (118,680) | (91,979) | (26,701) | 7,374,504 | 7,347,803 | |
| 1480 | | SCHMDT-SG | CAGE | | 214,572 | 214,572 | - | - | - | |
| 1481 | | P | JBG | | - | - | - | 1,135,992 | 1,135,992 | |
| 1482 | | P | CAEE | | 13,737,972 | 13,737,972 | - | - | - | |
| 1483 | | P | TROJD | | - | - | - | - | - | |
| 1484 | | | | B6 | 1,099,784,195 | 1,019,792,301 | 79,991,893 | 6,555,360 | 86,547,254 | |
| 1485 | | | | | | | | | | |
| 1486 | | TOTAL SCHEDULE - M DEDUCTIONS | | B6 | 1,135,678,201 | 1,052,530,225 | 83,147,976 | 6,555,360 | 89,703,336 | |
| 1487 | | | | | | | | | | |
| 1488 | | TOTAL SCHEDULE - M ADJUSTMENTS | | B6 | (147,013,428) | (142,781,663) | (4,231,766) | (7,307,934) | (11,539,700) | |
| 1489 | | | | | | | | | | |
| 1490 | | | | | | | | | | |
| 1491 | 40911 | State Income Taxes | | | | | | | | |
| 1492 | | IBT | IBT | | 88,755,022 | 88,755,022 | - | - | - | |
| 1493 | | Credits | IBT | | - | - | - | - | - | |
| 1494 | | | CAGE | | - | - | - | - | - | |
| 1495 | | | IBT | | - | - | - | - | - | |
| 1496 | | TOTAL STATE TAXES | | B6 | 88,755,022 | 88,755,022 | - | - | - | |
| 1497 | | | | | | | | | | |
| 1498 | | | | | | | | | | |
| 1499 | | Calculation of Taxable Income: | | | | | | | | |
| 1500 | | Operating Revenues | | | 5,072,109,661 | 4,707,313,726 | 364,795,935 | 4,021,122 | 368,817,056 | |
| 1501 | | Operating Deductions: | | | | | | | | |
| 1502 | | O & M Expenses | | | 1,611,704,545 | 1,417,532,333 | 194,172,212 | 15,586,018 | 209,758,230 | |
| 1503 | | Depreciation Expense | | | 698,782,256 | 650,805,877 | 47,976,380 | 570,139 | 48,546,519 | |
| 1504 | | Amortization Expense | | | 47,003,924 | 42,165,829 | 4,838,094 | 107,585 | 4,945,679 | |
| 1505 | | Taxes Other Than Income | | | 196,653,710 | 173,236,175 | 23,417,535 | 211,337 | 23,628,872 | |
| 1506 | | Interest & Dividends (AFUDC-Equity) | | | (19,939,361) | (18,698,548) | (1,240,813) | (553,724) | (1,794,537) | |
| 1507 | | Misc Revenue & Expense | | | (245,996) | (227,072) | (18,925) | 43,287 | 24,362 | |
| 1508 | | Total Operating Deductions | | | 2,533,959,078 | 2,264,814,595 | 269,144,483 | 15,964,642 | 285,109,125 | |
| 1509 | | Other Deductions: | | | | | | | | |
| 1510 | | Interest Deductions | | | 367,638,952 | 344,761,030 | 22,877,922 | (1,276,251) | 21,601,671 | |
| 1511 | | Interest on PCRBS | | | - | - | - | - | - | |
| 1512 | | Schedule M Adjustments | | | (147,013,428) | (142,781,663) | (4,231,766) | (7,307,934) | (11,539,700) | |
| 1513 | | | | | | | | | | |
| 1514 | | Income Before State Taxes | | | 2,023,498,202 | 1,954,956,439 | 68,541,764 | (17,975,203) | 50,566,561 | |
| 1515 | | | | | | | | | | |
| 1516 | | State Income Taxes | | | 88,755,022 | 88,755,022 | - | - | - | |
| 1517 | | | | | | | | | | |
| 1518 | | Total Taxable Income | | | 1,934,743,180 | 1,866,201,416 | 68,541,764 | (17,975,203) | 50,566,561 | |
| 1519 | | | | | | | | | | |
| 1520 | | Tax Rate | | | 35.0% | 35.0% | 35.0% | 35.0% | 35.0% | |
| 1521 | | | | | | | | | | |
| 1522 | | Federal Income Tax - Calculated | | | 677,160,113 | 653,170,496 | 23,989,617 | (6,291,321) | 17,698,296 | |
| 1523 | | | | | | | | | | |
| 1524 | | Adjustments to Calculated Tax: | | | | | | | | |
| 1525 | | 40910 Fed. Credit | P | SE | - | - | - | - | - | |
| 1526 | | 40910 Fed. Credit | P | JBE | (18,985) | (14,647) | (4,338) | - | (4,338) | |
| 1527 | | 40910 Fed. Credit | P | SO | (2,229) | (2,077) | (152) | - | (152) | |
| 1528 | | 40910 Fed. Credit | P | SG | - | - | - | - | - | |
| 1529 | | 40910 Fed. Credit | P | CAGW | (13,833,360) | (10,721,080) | (3,112,280) | 2,615,824 | (496,456) | |
| 1530 | | 40910 Fed. Credit | P | CAEE | - | - | - | - | - | |
| 1531 | | FEDERAL INCOME TAX | | | 663,305,539 | 642,432,693 | 20,872,846 | (3,675,497) | 17,197,349 | |
| 1532 | | | | | | | | | | |
| 1533 | | TOTAL OPERATING EXPENSES | | | 3,352,814,009 | 3,059,753,559 | 293,060,450 | 15,237,300 | 308,297,751 | |

DECEMBER 2017 West Control Area
AVERAGE-OF-MONTHLY-AVERAGES

| FERC ACCT | DESCRIP | BUS FUNC | WCA FACTOR | Ref | UNADJUSTED RESULTS | | | WASHINGTON | | |
|-----------|---|---------------------------------------|------------|-----|--------------------|---------------|---------------|--------------|--------------|-------------|
| | | | | | TOTAL | OTHER | WASHINGTON | ADJUSTMENT | ADJ TOTAL | |
| 1611 | Summary of Steam Production Plant by Factor | | | | | | | | | |
| 1612 | S | | | | - | - | - | (294,828) | (294,828) | |
| 1613 | JBG | | | | 1,386,410,741 | 1,074,490,935 | 311,919,806 | (45,191,024) | 266,728,782 | |
| 1614 | JBE | | | | - | - | - | - | - | |
| 1615 | SG | | | | 39,971,101 | 36,720,992 | 3,250,109 | 707,605 | 3,957,714 | |
| 1616 | CAGW | | | | 233,184,248 | 180,721,595 | 52,462,653 | (28,050,055) | 24,412,597 | |
| 1617 | CAGE | | | | 5,533,336,119 | 5,533,336,119 | - | - | - | |
| 1618 | SSGCH | | | | - | - | - | - | - | |
| 1619 | Total Steam Production Plant by Factor | | | | B8 | 7,192,902,210 | 6,825,269,642 | 367,632,568 | (72,828,302) | 294,804,265 |
| 1620 | 320 | Land and Land Rights | | | | | | | | |
| 1621 | | P | DGP | | - | - | - | - | - | |
| 1622 | | P | SG | | - | - | - | - | - | |
| 1623 | | | | | - | - | - | - | - | |
| 1624 | | | | | - | - | - | - | - | |
| 1625 | 321 | Structures and Improvements | | | | | | | | |
| 1626 | | P | DGP | | - | - | - | - | - | |
| 1627 | | P | SG | | - | - | - | - | - | |
| 1628 | | | | | - | - | - | - | - | |
| 1629 | | | | | - | - | - | - | - | |
| 1630 | 322 | Reactor Plant Equipment | | | | | | | | |
| 1631 | | P | DGP | | - | - | - | - | - | |
| 1632 | | P | SG | | - | - | - | - | - | |
| 1633 | | | | | - | - | - | - | - | |
| 1634 | | | | | - | - | - | - | - | |
| 1635 | 323 | Turbogenerator Units | | | | | | | | |
| 1636 | | P | DGP | | - | - | - | - | - | |
| 1637 | | P | SG | | - | - | - | - | - | |
| 1638 | | | | | - | - | - | - | - | |
| 1639 | | | | | - | - | - | - | - | |
| 1640 | 324 | Land and Land Rights | | | | | | | | |
| 1641 | | P | DGP | | - | - | - | - | - | |
| 1642 | | P | SG | | - | - | - | - | - | |
| 1643 | | | | | - | - | - | - | - | |
| 1644 | | | | | - | - | - | - | - | |
| 1645 | 325 | Misc. Power Plant Equipment | | | | | | | | |
| 1646 | | P | DGP | | - | - | - | - | - | |
| 1647 | | P | SG | | - | - | - | - | - | |
| 1648 | | | | | - | - | - | - | - | |
| 1649 | | | | | - | - | - | - | - | |
| 1650 | | | | | - | - | - | - | - | |
| 1651 | NP | Unclassified Nuclear Plant - Acct 300 | | | | | | | | |
| 1652 | | P | SG | | - | - | - | - | - | |
| 1653 | | | | | - | - | - | - | - | |
| 1654 | | | | | - | - | - | - | - | |
| 1655 | | | | | - | - | - | - | - | |
| 1656 | Total Nuclear Production Plant | | | | | - | - | - | - | |
| 1657 | | | | | - | - | - | - | - | |
| 1658 | | | | | - | - | - | - | - | |
| 1659 | | | | | - | - | - | - | - | |
| 1660 | Summary of Nuclear Production Plant by Factor | | | | | | | | | |
| 1661 | | DGP | | | - | - | - | - | - | |
| 1662 | | DGU | | | - | - | - | - | - | |
| 1663 | | SG | | | - | - | - | - | - | |
| 1664 | | | | | - | - | - | - | - | |
| 1665 | Total Nuclear Plant by Factor | | | | | - | - | - | - | |
| 1666 | | | | | - | - | - | - | - | |
| 1667 | 330 | Land and Land Rights | | | | | | | | |
| 1668 | | P | DGP | | - | - | - | - | - | |
| 1669 | | P | DGU | | - | - | - | - | - | |
| 1670 | | P | CAGW | | 27,953,641 | 21,664,528 | 6,289,113 | 402,823 | 6,691,936 | |
| 1671 | | P | CAGE | | 6,553,227 | 6,553,227 | - | - | - | |
| 1672 | | P | CAGW | | - | - | - | - | - | |
| 1673 | | P | CAGE | | - | - | - | - | - | |
| 1674 | | | | B8 | 34,506,869 | 28,217,755 | 6,289,113 | 402,823 | 6,691,936 | |
| 1675 | | | | | - | - | - | - | - | |
| 1676 | 331 | Structures and Improvements | | | | | | | | |
| 1677 | | P | DGP | | - | - | - | - | - | |
| 1678 | | P | DGU | | - | - | - | - | - | |
| 1679 | | P | CAGW | | 251,570,650 | 194,971,357 | 56,599,293 | 1,442,153 | 58,041,446 | |
| 1680 | | P | CAGE | | 15,758,014 | 15,758,014 | - | - | - | |
| 1681 | | P | CAGW | | - | - | - | - | - | |
| 1682 | | P | CAGE | | - | - | - | - | - | |
| 1683 | | | | B8 | 267,328,665 | 210,729,371 | 56,599,293 | 1,442,153 | 58,041,446 | |
| 1684 | | | | | - | - | - | - | - | |

| DECEMBER 2017 West Control Area AVERAGE-OF-MONTHLY-AVERAGES | | | | | | UNADJUSTED RESULTS | | | WASHINGTON | |
|--|---------|--|---------------|-----|-----------------------|-----------------------|--------------------|---------------------|--------------------|--|
| FERC ACCT | DESCRIP | BUS FUNC | WCA FACTOR | Ref | TOTAL | OTHER | WASHINGTON | ADJUSTMENT | ADJ TOTAL | |
| 1765 | 341 | Structures and Improvements | | | | | | | | |
| 1766 | | P | SG | | - | - | - | - | - | |
| 1767 | | P | DGU | | - | - | - | - | - | |
| 1768 | | P | CAGW | | 57,690,203 | 44,710,848 | 12,979,355 | 69,178 | 13,048,533 | |
| 1769 | | P | CAGE | | 169,756,013 | 169,756,013 | - | - | - | |
| 1770 | | P | CAGE | | - | - | - | - | - | |
| 1771 | | | | B8 | 227,446,216 | 214,466,861 | 12,979,355 | 69,178 | 13,048,533 | |
| 1772 | | | | | | | | | | |
| 1773 | 342 | Fuel Holders, Producers & Accessories | | | | | | | | |
| 1774 | | P | SG | | - | - | - | - | - | |
| 1775 | | P | DGU | | - | - | - | - | - | |
| 1776 | | P | CAGW | | 1,622,667 | 1,257,593 | 365,074 | - | 365,074 | |
| 1777 | | P | CAGE | | 14,563,686 | 14,563,686 | - | - | - | |
| 1778 | | P | CAGE | | - | - | - | - | - | |
| 1779 | | | | B8 | 16,186,353 | 15,821,279 | 365,074 | - | 365,074 | |
| 1780 | | | | | | | | | | |
| 1781 | 343 | Prime Movers | | | | | | | | |
| 1782 | | P | S | | - | - | - | - | - | |
| 1783 | | P | DGU | | - | - | - | - | - | |
| 1784 | | P | SG | | - | - | - | - | - | |
| 1785 | | P | CAGW | | 975,153,159 | 755,759,602 | 219,393,557 | 511,677 | 219,905,233 | |
| 1786 | | P | CAGE | | 1,941,782,503 | 1,941,782,503 | - | - | - | |
| 1787 | | P | CAGE | | - | - | - | - | - | |
| 1788 | | | | B8 | 2,916,935,661 | 2,697,542,104 | 219,393,557 | 511,677 | 219,905,233 | |
| 1789 | | | | | | | | | | |
| 1790 | 344 | Generators | | | | | | | | |
| 1791 | | P | S | | - | - | - | - | - | |
| 1792 | | P | DGU | | - | - | - | - | - | |
| 1793 | | P | SG | | - | - | - | - | - | |
| 1794 | | P | CAGW | | 134,094,550 | 103,925,463 | 30,169,087 | 90,231 | 30,259,318 | |
| 1795 | | P | CAGE | | 340,069,901 | 340,069,901 | - | - | - | |
| 1796 | | P | CAGE | | - | - | - | - | - | |
| 1797 | | | | B8 | 474,164,451 | 443,995,364 | 30,169,087 | 90,231 | 30,259,318 | |
| 1798 | | | | | | | | | | |
| 1799 | 345 | Accessory Electric Plant | | | | | | | | |
| 1800 | | P | SG | | - | - | - | - | - | |
| 1801 | | P | DGU | | - | - | - | - | - | |
| 1802 | | P | CAGW | | 88,413,137 | 68,521,623 | 19,891,514 | (23,811) | 19,867,703 | |
| 1803 | | P | CAGE | | 238,589,817 | 238,589,817 | - | - | - | |
| 1804 | | P | CAGE | | - | - | - | - | - | |
| 1805 | | | | B8 | 327,002,955 | 307,111,441 | 19,891,514 | (23,811) | 19,867,703 | |
| 1806 | | | | | | | | | | |
| 1807 | | | | | | | | | | |
| 1808 | | | | | | | | | | |
| 1809 | 346 | Misc. Power Plant Equipment | | | | | | | | |
| 1810 | | P | SG | | - | - | - | - | - | |
| 1811 | | P | DGU | | - | - | - | - | - | |
| 1812 | | P | CAGW | | 4,033,094 | 3,125,714 | 907,380 | 8,021 | 915,402 | |
| 1813 | | P | CAGE | | 11,833,440 | 11,833,440 | - | - | - | |
| 1814 | | | | B8 | 15,866,535 | 14,959,154 | 907,380 | 8,021 | 915,402 | |
| 1815 | | | | | | | | | | |
| 1816 | 347 | Other Production ARO | | | | | | | | |
| 1817 | | P | S | | - | - | - | - | - | |
| 1818 | | | | | - | - | - | - | - | |
| 1819 | | | | | - | - | - | - | - | |
| 1820 | OP | Unclassified Other Prod Plant-Acct 300 | | | | | | | | |
| 1821 | | P | S | | - | - | - | - | - | |
| 1822 | | P | SG | | (15,494) | (14,234) | (1,260) | 1,260 | - | |
| 1823 | | P | CAGW | | (553,173) | (428,718) | (124,455) | - | (124,455) | |
| 1824 | | P | CAGE | | - | - | - | - | - | |
| 1825 | | | | | (568,667) | (442,952) | (125,715) | 1,260 | (124,455) | |
| 1826 | | | | | | | | | | |
| 1827 | | Total Other Production Plant | | B8 | 4,022,511,708 | 3,737,902,657 | 284,609,051 | 656,556 | 285,265,607 | |
| 1828 | | | | | | | | | | |
| 1829 | | Summary of Other Production Plant by Factor | | | | | | | | |
| 1830 | | S | | | 74,986 | 74,986 | - | - | - | |
| 1831 | | DGU | | | - | - | - | - | - | |
| 1832 | | SG | | | (15,494) | (14,234) | (1,260) | 1,260 | - | |
| 1833 | | CAGW | | | 1,265,026,409 | 980,416,098 | 284,610,311 | 655,296 | 285,265,607 | |
| 1834 | | CAGE | | | 2,757,425,807 | 2,757,425,807 | - | - | - | |
| 1835 | | SSGCT | | | - | - | - | - | - | |
| 1836 | | Total of Other Production Plant by Factor | | B8 | 4,022,511,708 | 3,737,902,657 | 284,609,051 | 656,556 | 285,265,607 | |
| 1837 | | | | | | | | | | |
| 1838 | | Experimental Plant | | | | | | | | |
| 1839 | 103 | Experimental Plant | | | | | | | | |
| 1840 | | P | DGP | | - | - | - | - | - | |
| 1841 | | Total Experimental Plant | | | - | - | - | - | - | |
| 1842 | | | | | | | | | | |
| 1843 | | TOTAL PRODUCTION PLANT | | B8 | 12,253,062,790 | 11,407,463,678 | 845,599,112 | (67,370,948) | 778,228,164 | |

DECEMBER 2017 West Control Area
AVERAGE-OF-MONTHLY-AVERAGES

| FERC ACCT | DESCRIP | BUS FUNC | WCA FACTOR | Ref | UNADJUSTED RESULTS | | | WASHINGTON | |
|--------------|---|--|---------------|-----|-----------------------|-----------------------|----------------------|-------------------|----------------------|
| | | | | | TOTAL | OTHER | WASHINGTON | ADJUSTMENT | ADJ TOTAL |
| 2213 | Summary of General Plant by Factor | | | | | | | | |
| 2214 | S | | | | 613,629,556 | 566,817,883 | 46,811,673 | 1,270,302 | 48,081,975 |
| 2215 | JBG | | | | 20,732,312 | 16,067,880 | 4,664,432 | 199,020 | 4,863,453 |
| 2216 | JBE | | | | - | - | - | 76,233,896 | 76,233,896 |
| 2217 | SG | | | | (25,615) | (23,532) | (2,083) | - | (2,083) |
| 2218 | SO | | | | 273,205,871 | 254,531,471 | 18,674,400 | 2,461,265 | 21,135,665 |
| 2219 | SE | | | | - | - | - | - | - |
| 2220 | CN | | | | 19,195,294 | 17,838,029 | 1,357,265 | 55,408 | 1,412,674 |
| 2221 | DEU | | | | - | - | - | - | - |
| 2222 | CAGW | | | | 67,615,994 | 52,403,498 | 15,212,496 | 531,268 | 15,743,764 |
| 2223 | CAGE | | | | 205,139,730 | 205,139,730 | - | - | - |
| 2224 | CAEW | | | | - | - | - | - | - |
| 2225 | CAEE | | | | 5,471,989 | 5,471,989 | - | - | - |
| 2226 | SSGCT | | | | - | - | - | - | - |
| 2227 | SSGCH | | | | - | - | - | - | - |
| 2228 | Less Capital Leases | | | | (13,362,141) | (12,957,314) | (404,828) | - | (404,828) |
| 2229 | Total General Plant by Factor | | | B8 | 1,191,602,990 | 1,105,289,636 | 86,313,355 | 80,751,161 | 167,064,516 |
| 2230 | 301 | Organization | | | | | | | |
| 2231 | I-SITUS | S | | | - | - | - | - | - |
| 2232 | PTD | SO | | | - | - | - | - | - |
| 2233 | I-SG | CAGW | | | - | - | - | - | - |
| 2234 | I-SG | CAGE | | | - | - | - | - | - |
| 2235 | I-SG | SG | | | - | - | - | - | - |
| 2236 | | | | B8 | - | - | - | - | - |
| 2237 | 302 | Franchise & Consent | | | | | | | |
| 2238 | I-SITUS | S | | | (31,081,215) | (31,081,215) | - | - | - |
| 2239 | I-SG | SG | | | - | - | - | - | - |
| 2240 | I-SG | CAGW | | | - | - | - | - | - |
| 2241 | I-SG | CAGE | | | - | - | - | - | - |
| 2242 | I-SG | CAGW | | | 179,288,987 | 138,951,889 | 40,337,098 | 481,487 | 40,818,585 |
| 2243 | I-SG | CAGE | | | 14,386,245 | 14,386,245 | - | - | - |
| 2244 | I-DGP | DGP | | | - | - | - | - | - |
| 2245 | I-DGU | DGU | | | - | - | - | - | - |
| 2246 | | | | B8 | 162,594,016 | 122,256,918 | 40,337,098 | 481,487 | 40,818,585 |
| 2247 | | | | | | | | | |
| 2248 | 303 | Miscellaneous Intangible Plant | | | | | | | |
| 2249 | I-SITUS | S | | | 15,697,432 | 13,676,187 | 2,021,245 | - | 2,021,245 |
| 2250 | I-SG | SG | | | 1,600,116 | 1,470,008 | 130,108 | 6 | 130,114 |
| 2251 | PTD | SO | | | 369,890,494 | 344,607,425 | 25,283,069 | 844,701 | 26,127,770 |
| 2252 | P | SE | | | - | - | - | - | - |
| 2253 | CUST | CN | | | 145,060,975 | 134,803,971 | 10,257,003 | (6,817) | 10,250,186 |
| 2254 | I-SG | CAGW | | | 74,715,946 | 57,906,077 | 16,809,869 | 94,212 | 16,904,081 |
| 2255 | I-SG | CAGE | | | 75,979,159 | 75,979,159 | - | - | - |
| 2256 | P | JBG | | | 1,088,042 | 843,250 | 244,792 | 239,792 | 484,583 |
| 2257 | P | CAEW | | | - | - | - | - | - |
| 2258 | P | CAEE | | | 16,455 | 16,455 | - | - | - |
| 2259 | I-SG | CAGE | | | - | - | - | - | - |
| 2260 | I-SG | CAGE | | | - | - | - | - | - |
| 2261 | | | | B8 | 684,048,618 | 629,302,532 | 54,746,086 | 1,171,892 | 55,917,979 |
| 2262 | 303 | Less Non-Utility Plant | | | | | | | |
| 2263 | I-SITUS | S | | | - | - | - | - | - |
| 2264 | | | | B8 | 684,048,618 | 629,302,532 | 54,746,086 | 1,171,892 | 55,917,979 |
| 2265 | IP | Unclassified Intangible Plant - Acct 300 | | | | | | | |
| 2266 | I-SITUS | S | | | - | - | - | - | - |
| 2267 | I-SG | SG | | | - | - | - | - | - |
| 2268 | I-DGU | DGU | | | - | - | - | - | - |
| 2269 | PTD | SO | | | - | - | - | - | - |
| 2270 | | | | | - | - | - | - | - |
| 2271 | | | | | - | - | - | - | - |
| 2272 | TOTAL INTANGIBLE PLANT | | | B8 | 846,642,634 | 751,559,450 | 95,083,184 | 1,653,379 | 96,736,564 |
| 2273 | | | | | | | | | |
| 2274 | Summary of Intangible Plant by Factor | | | | | | | | |
| 2275 | S | | | | (15,383,783) | (17,405,028) | 2,021,245 | - | 2,021,245 |
| 2276 | JBG | | | | 1,088,042 | 843,250 | 244,792 | 239,792 | 484,583 |
| 2277 | JBE | | | | - | - | - | - | - |
| 2278 | SG | | | | 1,600,116 | 1,470,008 | 130,108 | 6 | 130,114 |
| 2279 | SO | | | | 369,890,494 | 344,607,425 | 25,283,069 | 844,701 | 26,127,770 |
| 2280 | CN | | | | 145,060,975 | 134,803,971 | 10,257,003 | (6,817) | 10,250,186 |
| 2281 | CAGW | | | | 254,004,932 | 196,857,965 | 57,146,967 | 575,698 | 57,722,666 |
| 2282 | CAGE | | | | 90,365,403 | 90,365,403 | - | - | - |
| 2283 | CAEW | | | | - | - | - | - | - |
| 2284 | CAEE | | | | 16,455 | 16,455 | - | - | - |
| 2285 | SSGCT | | | | - | - | - | - | - |
| 2286 | SSGCH | | | | - | - | - | - | - |
| 2287 | SE | | | | - | - | - | - | - |
| 2288 | Total Intangible Plant by Factor | | | B8 | 846,642,634 | 751,559,450 | 95,083,184 | 1,653,379 | 96,736,564 |
| 2289 | Summary of Unclassified Plant (Account 106) | | | | | | | | |
| 2290 | DP | | | | 58,815,199 | 47,712,853 | 11,102,346 | (6,028,535) | 5,073,812 |
| 2291 | DS0 | | | | - | - | - | - | - |
| 2292 | GP | | | | 8,748,981 | 8,164,322 | 584,658 | 1,634,110 | 2,218,769 |
| 2293 | HP | | | | - | - | - | - | - |
| 2294 | NP | | | | - | - | - | - | - |
| 2295 | OP | | | | (568,667) | (442,952) | (125,715) | 1,260 | (124,455) |
| 2296 | TP | | | | 118,328,024 | 105,666,651 | 12,661,373 | 470,705 | 13,132,078 |
| 2297 | TS0 | | | | - | - | - | - | - |
| 2298 | IP | | | | - | - | - | - | - |
| 2299 | MP | | | | - | - | - | - | - |
| 2300 | SP | | | | 32,288,985 | 28,914,421 | 3,374,564 | 707,605 | 4,082,169 |
| 2301 | Total Unclassified Plant by Factor | | | | 217,612,523 | 190,015,295 | 27,597,227 | (3,214,855) | 24,382,373 |
| 2302 | | | | | | | | | |
| 2303 | TOTAL ELECTRIC PLANT IN SERVICE | | | B8 | 27,026,632,890 | 25,179,285,527 | 1,847,347,363 | 64,518,324 | 1,911,865,688 |

| DECEMBER 2017 West Control Area AVERAGE-OF-MONTHLY-AVERAGES | | | | | | UNADJUSTED RESULTS | | | WASHINGTON | |
|--|---------|------------------------------------|------------|-------|--------------------|--------------------|------------------|--------------------|-------------------|--|
| FERC ACCT | DESCRIP | BUS FUNC | WCA FACTOR | Ref | TOTAL | OTHER | WASHINGTON | ADJUSTMENT | ADJ TOTAL | |
| 2445 | 165 | Prepayments | | | | | | | | |
| 2446 | | DMSC | S | | 29,062,315 | 29,062,315 | - | - | - | |
| 2447 | | GP | GPS | | 4,892,270 | 4,557,869 | 334,401 | (334,401) | (0) | |
| 2448 | | PT | SG | | 1,175,100 | 1,079,551 | 95,549 | (95,549) | - | |
| 2449 | | PT | CAGW | | 983,688 | 762,374 | 221,314 | (221,314) | - | |
| 2450 | | PT | CAGE | | 1,105,748 | 1,105,748 | - | - | - | |
| 2451 | | P | CAEW | | - | - | - | (927) | (927) | |
| 2452 | | P | CAEE | | (102,726) | (102,726) | - | - | - | |
| 2453 | | P | SE | | - | - | - | - | - | |
| 2454 | | PTD | SO | | 21,109,327 | 19,666,445 | 1,442,883 | (1,437,956) | 4,927 | |
| 2455 | | Total Prepayments | | B15 | 58,225,722 | 56,131,576 | 2,094,146 | (2,090,146) | 4,000 | |
| 2456 | | | | | | | | | | |
| 2457 | 182M | Misc Regulatory Assets | | | | | | | | |
| 2458 | | P | S | | 85,984,078 | 85,797,042 | 187,037 | - | 187,037 | |
| 2459 | | DEFSG | SG | | - | - | - | - | - | |
| 2460 | | P | CAGE | | - | - | - | - | - | |
| 2461 | | P | CAGE | | 3,649,804 | 3,649,804 | - | - | - | |
| 2462 | | P | CAGW | | - | - | - | - | - | |
| 2463 | | DEFSG | JBG | | - | - | - | - | - | |
| 2464 | | P | SE | | - | - | - | - | - | |
| 2465 | | P | CAEW | | - | - | - | - | - | |
| 2466 | | P | CAEE | | 202,070,919 | 202,070,919 | - | - | - | |
| 2467 | | T | SO | | (4,102,458) | (3,822,043) | (280,415) | 280,415 | - | |
| 2468 | | | | B16 | 287,602,343 | 287,695,721 | (93,378) | 280,415 | 187,037 | |
| 2469 | | | | | | | | | | |
| 2470 | 186M | Misc Deferred Debits | | | | | | | | |
| 2471 | | LABOR | S | | 4,825,516 | 4,825,516 | - | - | - | |
| 2472 | | P | CAEW | | - | - | - | - | - | |
| 2473 | | P | CAEE | | - | - | - | - | - | |
| 2474 | | P | SG | | 13,751,101 | 12,632,979 | 1,118,122 | (1,118,122) | - | |
| 2475 | | LABOR | SO | | 282,438 | 263,133 | 19,305 | (19,305) | - | |
| 2476 | | P | SE | | - | - | - | - | - | |
| 2477 | | P | CAGW | | 10,602,881 | 8,217,405 | 2,385,475 | (2,385,475) | (0) | |
| 2478 | | DEFSG | CAGE | | 33,957,514 | 33,957,514 | - | - | - | |
| 2479 | | P | CAEW | | - | - | - | - | - | |
| 2480 | | P | CAEE | | 2,158,092 | 2,158,092 | - | - | - | |
| 2481 | | P | JBE | | 1,291 | 996 | 295 | 339,570 | 339,865 | |
| 2482 | | GP | EXCTAX | | - | - | - | - | - | |
| 2483 | | Total Misc. Deferred Debits | | B11 | 65,578,832 | 62,055,635 | 3,523,198 | (3,183,332) | 339,865 | |
| 2484 | | | | | | | | | | |
| 2485 | | Working Capital | | | | | | | | |
| 2486 | CWC | Cash Working Capital | | | | | | | | |
| 2487 | | CWC | S | | - | - | - | 24,929,565 | 24,929,565 | |
| 2488 | | CWC | SO | | - | - | - | - | - | |
| 2489 | | CWC | SE | | - | - | - | - | - | |
| 2490 | | | | B14 | - | - | - | 24,929,565 | 24,929,565 | |
| 2491 | | | | | | | | | | |
| 2492 | OWC | Other Work. Cap. | | | | | | | | |
| 2493 | 131 | Cash | GP | SNP | - | - | - | - | - | |
| 2494 | 135 | Working Funds | GP | SG | - | - | - | - | - | |
| 2495 | 141 | Other A/R | GP | SO | - | - | - | - | - | |
| 2496 | 143 | Other A/R | PTD | SO | 48,558,704 | 45,239,578 | 3,319,126 | (3,319,126) | - | |
| 2497 | 232 | A/P | PTD | SE | - | - | - | - | - | |
| 2498 | 232 | A/P | P | SO | (6,318,284) | (5,886,412) | (431,873) | 432,579 | 706 | |
| 2499 | 232 | A/P | P | CAEE | (3,395,699) | (3,395,699) | - | - | - | |
| 2500 | 232 | A/P | T | CAGE | - | - | - | - | - | |
| 2501 | 232 | A/P | P | S | (17,732) | (17,732) | - | - | - | |
| 2502 | 2533 | Other Misc. Df. Crd | P | OTHER | - | - | - | - | - | |
| 2503 | 2533 | Other Misc. Df. Crd | P | CAEW | - | - | - | - | - | |
| 2504 | 2533 | Other Misc. Df. Crd | P | CAGE | (6,157,881) | (6,157,881) | - | - | - | |
| 2505 | 230 | Asset Retir. Oblig. | P | SE | - | - | - | - | - | |
| 2506 | 230 | Asset Retir. Oblig. | P | CAEW | - | - | - | - | - | |
| 2507 | 230 | Asset Retir. Oblig. | P | CAEE | - | - | - | - | - | |
| 2508 | 230 | Asset Retir. Oblig. | P | S | (8,408,162) | (8,408,162) | - | - | - | |
| 2509 | 254105 | ARO Reg Liability | P | S | - | - | - | - | - | |
| 2510 | 254105 | ARO Reg Liability | P | SE | - | - | - | - | - | |
| 2511 | 254105 | ARO Reg Liability | P | CAGE | - | - | - | - | - | |
| 2512 | 254105 | ARO Reg Liability | P | CAEE | - | - | - | - | - | |
| 2513 | 2533 | Cholla Reclamation | P | CAEE | - | - | - | - | - | |
| 2514 | | | | B14 | 24,260,945 | 21,373,692 | 2,887,253 | (2,886,547) | 706 | |
| 2515 | | | | | | | | | | |
| 2516 | | Total Working Capital | | | 24,260,945 | 21,373,692 | 2,887,253 | 22,043,018 | 24,930,271 | |

| DECEMBER 2017 West Control Area AVERAGE-OF-MONTHLY-AVERAGES | | | | | UNADJUSTED RESULTS | | | WASHINGTON | |
|--|--|------------------------------------|--------|------|---------------------|---------------------|-------------------|--------------------|--------------------|
| FERC | DESCRIP | BUS | WCA | Ref | TOTAL | OTHER | WASHINGTON | ADJUSTMENT | ADJ TOTAL |
| ACCT | | FUNC | FACTOR | | | | | | |
| 2517 | Miscellaneous Rate Base | | | | | | | | |
| 2518 | 18221 | Unrec Plant & Reg Study Costs | | | | | | | |
| 2519 | | P | S | | - | - | - | - | - |
| 2520 | | | | | - | - | - | - | - |
| 2521 | | | | | - | - | - | - | - |
| 2522 | | | | | - | - | - | - | - |
| 2523 | 18222 | Nuclear Plant - Trojan | | | | | | | |
| 2524 | | P | S | | - | - | - | - | - |
| 2525 | | P | TROJP | | - | - | - | - | - |
| 2526 | | P | TROJD | | - | - | - | - | - |
| 2527 | | | | B16 | - | - | - | - | - |
| 2528 | | | | | - | - | - | - | - |
| 2529 | | | | | - | - | - | - | - |
| 2530 | | | | | - | - | - | - | - |
| 2531 | 1869 | Misc Deferred Debits-Trojan | | | | | | | |
| 2532 | | P | S | | - | - | - | - | - |
| 2533 | | P | SNPPN | | - | - | - | - | - |
| 2534 | | | | | - | - | - | - | - |
| 2535 | | | | | - | - | - | - | - |
| 2536 | TOTAL MISCELLANEOUS RATE BASE | | | | | | | | |
| 2537 | | | | | - | - | - | - | - |
| 2538 | TOTAL RATE BASE ADDITIONS | | | | 928,034,405 | 905,525,873 | 22,508,532 | 2,994,763 | 25,503,295 |
| 2539 | 235 | Customer Service Deposits | | | | | | | |
| 2540 | | CUST | S | | - | - | - | (2,953,729) | (2,953,729) |
| 2541 | | CUST | CN | | - | - | - | - | - |
| 2542 | Total Customer Service Deposits | | | | - | - | - | (2,953,729) | (2,953,729) |
| 2543 | | | | | - | - | - | - | - |
| 2544 | 2281 | Prop Ins | PTD | S | (6,299,829) | (6,299,829) | - | - | - |
| 2545 | 2282 | Inj & Dam | PTD | SO | 4,194,339 | 3,907,644 | 286,695 | (286,695) | - |
| 2546 | 2283 | Pen & Ben | PTD | SO | (2,634,556) | (2,454,477) | (180,079) | 180,079 | - |
| 2547 | 2282 | Inj & Dam | PTD | S | (4,903,578) | (4,903,578) | - | - | - |
| 2548 | 254 | Ins Prov | PTD | SO | - | - | - | - | - |
| 2549 | | | | B15 | (9,643,624) | (9,750,239) | 106,616 | (106,616) | - |
| 2550 | | | | | - | - | - | - | - |
| 2551 | 22841 | Accum Misc Oper Provisions - Other | | | | | | | |
| 2552 | | P | S | | - | - | - | - | - |
| 2553 | | P | CAGW | | (818,667) | (634,480) | (184,187) | - | (184,187) |
| 2554 | | | | B15 | (818,667) | (634,480) | (184,187) | - | (184,187) |
| 2555 | | | | | - | - | - | - | - |
| 2556 | 254 | | | P | - | - | - | - | - |
| 2557 | 254 | | | P | - | - | - | - | - |
| 2558 | 254105 | ARO | | P | - | - | - | - | - |
| 2559 | 2533 | Regulatory Liabi | | P | - | - | - | - | - |
| 2560 | 254 | Regulatory Liabi | | P | - | - | - | - | - |
| 2561 | 254 | Accum. - WA Ac | | P | (98,474,644) | (89,885,306) | (8,589,338) | - | (8,589,338) |
| 2562 | | | | B15 | (98,474,644) | (89,885,306) | (8,589,338) | - | (8,589,338) |
| 2563 | | | | | - | - | - | - | - |
| 2564 | 252 | Customer Advances for Construction | | | | | | | |
| 2565 | | DPW | | S | 791,025 | 791,858 | (833) | (222,677) | (223,510) |
| 2566 | | T | | SG | 322,409 | 296,193 | 26,216 | (197,830) | (171,615) |
| 2567 | | T | | CAGE | (37,487,989) | (37,487,989) | - | - | - |
| 2568 | | DPW | | CAGW | - | - | - | - | - |
| 2569 | | CUST | | CN | - | - | - | - | - |
| 2570 | Total Customer Advances for Constr. | | | | (36,374,555) | (36,399,938) | 25,382 | (420,507) | (395,125) |
| 2571 | | | | | - | - | - | - | - |
| 2572 | 25398 | SO2 Emissions | | | | | | | |
| 2573 | | P | S | | - | - | - | (77) | (77) |
| 2574 | | | | | - | - | - | (77) | (77) |
| 2575 | | | | | - | - | - | - | - |
| 2576 | 25399 | Other Deferred Credits | | | | | | | |
| 2577 | | P | S | | (6,654,320) | (6,307,074) | (347,246) | - | (347,246) |
| 2578 | | GP | GPS | | - | - | - | - | - |
| 2579 | | GP | SO | | (39,699,754) | (36,986,163) | (2,713,591) | - | (2,713,591) |
| 2580 | | P | CAGW | | (306,774) | (237,755) | (69,019) | - | (69,019) |
| 2581 | | P | CAGE | | 2,982,148 | 2,982,148 | - | - | - |
| 2582 | | P | SG | | (6,814,315) | (6,260,233) | (554,082) | - | (554,082) |
| 2583 | | P | CAEW | | - | - | - | - | - |
| 2584 | | P | CAEE | | (4,516,201) | (4,516,201) | - | - | - |
| 2585 | | P | SE | | - | - | - | - | - |
| 2586 | | | | B15 | (55,009,216) | (51,325,277) | (3,683,939) | - | (3,683,939) |
| 2587 | | | | | - | - | - | - | - |

DECEMBER 2017 West Control Area
AVERAGE-OF-MONTHLY-AVERAGES

| FERC ACCT | DESCRIP | BUS FUNC | WCA FACTOR | Ref | UNADJUSTED RESULTS | | | WASHINGTON | |
|-----------|---------|---|------------|-----|--------------------|-----------------|---------------|--------------|---------------|
| | | | | | TOTAL | OTHER | WASHINGTON | ADJUSTMENT | ADJ TOTAL |
| 2808 | 108GP | General Plant Accumulated Depr | | | | | | | |
| 2809 | | G-SITUS | S | | (226,492,809) | (203,781,416) | (22,711,394) | (442,190) | (23,153,584) |
| 2810 | | G-DGP | DGP | | - | - | - | - | - |
| 2811 | | G-DGU | DGU | | - | - | - | - | - |
| 2812 | | G-SG | SG | | 33,674 | 30,936 | 2,738 | - | 2,738 |
| 2813 | | CUST | CN | | (7,739,471) | (7,192,227) | (547,244) | (22,776) | (570,020) |
| 2814 | | PTD | SO | | (107,163,687) | (99,838,744) | (7,324,943) | (243,946) | (7,568,890) |
| 2815 | | P | SE | | - | - | - | - | - |
| 2816 | | G-SG | CAGW | | (27,257,016) | (21,124,632) | (6,132,384) | (271,974) | (6,404,358) |
| 2817 | | G-SG | CAGE | | (70,923,002) | (70,923,002) | - | - | - |
| 2818 | | P | JBG | | (6,422,814) | (4,977,786) | (1,445,028) | 45,591 | (1,399,437) |
| 2819 | | P | CAEW | | - | - | - | - | - |
| 2820 | | P | CAEE | | (1,615,752) | (1,615,752) | - | - | - |
| 2821 | | G-SG | CAGE | | - | - | - | - | - |
| 2822 | | G-SG | CAGE | | - | - | - | - | - |
| 2823 | | | | B17 | (447,580,878) | (409,422,622) | (38,158,256) | (935,295) | (39,093,550) |
| 2824 | | | | | | | | | |
| 2825 | | | | | | | | | |
| 2826 | 108MP | Mining Plant Accumulated Depr. | | | | | | | |
| 2827 | | P | S | | - | - | - | - | - |
| 2828 | | P | CAEW | | - | - | - | - | - |
| 2829 | | P | CAEE | | - | - | - | - | - |
| 2830 | | P | JBE | | - | - | - | (57,405,405) | (57,405,405) |
| 2831 | | | | B17 | - | - | - | (57,405,405) | (57,405,405) |
| 2832 | 108MP | Less Centralia Situs Depreciation | | | | | | | |
| 2833 | | P | S | | - | - | - | - | - |
| 2834 | | | | B17 | - | - | - | (57,405,405) | (57,405,405) |
| 2835 | | | | | | | | | |
| 2836 | 1081390 | Accum Depr - Capital Lease | | | | | | | |
| 2837 | | PTD | SO | | - | - | - | - | - |
| 2838 | | | | | - | - | - | - | - |
| 2839 | | | | | - | - | - | - | - |
| 2840 | | Remove Capital Leases | | | | | | | |
| 2841 | | | | | - | - | - | - | - |
| 2842 | | | | | - | - | - | - | - |
| 2843 | 1081399 | Accum Depr - Capital Lease | | | | | | | |
| 2844 | | P | S | | - | - | - | - | - |
| 2845 | | P | SE | | - | - | - | - | - |
| 2846 | | | | | - | - | - | - | - |
| 2847 | | | | | - | - | - | - | - |
| 2848 | | Remove Capital Leases | | | | | | | |
| 2849 | | | | | - | - | - | - | - |
| 2850 | | | | | - | - | - | - | - |
| 2851 | | | | | - | - | - | - | - |
| 2852 | | | | B17 | (447,580,878) | (409,422,622) | (38,158,256) | (58,340,700) | (96,498,955) |
| 2853 | | | | | | | | | |
| 2854 | | | | | | | | | |
| 2855 | | | | | | | | | |
| 2856 | | Summary of General Depreciation by Factor | | | | | | | |
| 2857 | | S | | | (226,492,809) | (203,781,416) | (22,711,394) | (442,190) | (23,153,584) |
| 2858 | | DGP | | | - | - | - | - | - |
| 2859 | | DGU | | | - | - | - | - | - |
| 2860 | | SE | | | - | - | - | - | - |
| 2861 | | SO | | | (107,163,687) | (99,838,744) | (7,324,943) | (243,946) | (7,568,890) |
| 2862 | | CN | | | (7,739,471) | (7,192,227) | (547,244) | (22,776) | (570,020) |
| 2863 | | SG | | | 33,674 | 30,936 | 2,738 | - | 2,738 |
| 2864 | | DEU | | | - | - | - | - | - |
| 2865 | | CAGW | | | (27,257,016) | (21,124,632) | (6,132,384) | (271,974) | (6,404,358) |
| 2866 | | CAGE | | | (70,923,002) | (70,923,002) | - | - | - |
| 2867 | | CAEW | | | - | - | - | - | - |
| 2868 | | CAEE | | | (1,615,752) | (1,615,752) | - | - | - |
| 2869 | | SSGCT | | | - | - | - | - | - |
| 2870 | | JBG | | | (6,422,814) | (4,977,786) | (1,445,028) | 45,591 | (1,399,437) |
| 2871 | | Remove Capital Leases | | | | | | | |
| 2872 | | | | B17 | (447,580,878) | (409,422,622) | (38,158,256) | (935,295) | (39,093,550) |
| 2873 | | | | | | | | | |
| 2874 | | | | | | | | | |
| 2875 | | | | B17 | (9,091,419,187) | (8,382,375,763) | (709,043,424) | (59,041,287) | (768,084,711) |
| 2876 | 111SP | Accum Prov for Amort-Steam | | | | | | | |
| 2877 | | P | CAGW | | - | - | - | - | - |
| 2878 | | P | CAGW | | - | - | - | - | - |
| 2879 | | P | CAGE | | - | - | - | - | - |
| 2880 | | P | SG | | - | - | - | - | - |
| 2881 | | | | | - | - | - | - | - |
| 2882 | | | | | - | - | - | - | - |
| 2883 | | | | | - | - | - | - | - |

DECEMBER 2017 West Control Area
AVERAGE-OF-MONTHLY-AVERAGES

| FERC ACCT | DESCRIP | BUS FUNC | WCA FACTOR | Ref | UNADJUSTED RESULTS | | | WASHINGTON | |
|-----------|---------|---|------------|-----|----------------------|----------------------|---------------------|--------------------|---------------------|
| | | | | | TOTAL | OTHER | WASHINGTON | ADJUSTMENT | ADJ TOTAL |
| 2884 | 111GP | Accum Prov for Amort-General | | | | | | | |
| 2885 | | G-SITUS | S | | (12,379,183) | (10,849,588) | (1,529,595) | (39,707) | (1,569,302) |
| 2886 | | CUST | CN | | - | - | - | - | - |
| 2887 | | I-SG | SG | | - | - | - | - | - |
| 2888 | | PTD | SO | | (3,687,397) | (3,435,353) | (252,044) | 12,357 | (239,688) |
| 2889 | | I-SG | CAGW | | - | - | - | - | - |
| 2890 | | I-SG | CAGE | | - | - | - | - | - |
| 2891 | | P | CAEW | | - | - | - | - | - |
| 2892 | | P | CAEE | | - | - | - | - | - |
| 2893 | | P | SE | | - | - | - | - | - |
| 2894 | | | | B18 | (16,066,581) | (14,284,941) | (1,781,639) | (27,350) | (1,808,989) |
| 2895 | | | | | | | | | |
| 2896 | | | | | | | | | |
| 2897 | 111HP | Accum Prov for Amort-Hydro | | | | | | | |
| 2898 | | P | DGP | | - | - | - | - | - |
| 2899 | | P | DGU | | - | - | - | - | - |
| 2900 | | P | SG | | - | - | - | - | - |
| 2901 | | P | CAGW | | (1,898,045) | (1,471,016) | (427,029) | (34,518) | (461,548) |
| 2902 | | P | CAGE | | - | - | - | - | - |
| 2903 | | P | CAGE | | - | - | - | - | - |
| 2904 | | | | B18 | (1,898,045) | (1,471,016) | (427,029) | (34,518) | (461,548) |
| 2905 | | | | | | | | | |
| 2906 | | | | | | | | | |
| 2907 | 111IP | Accum Prov for Amort-Intangible Plant | | | | | | | |
| 2908 | | I-SITUS | S | | 22,187,721 | 22,187,721 | - | - | - |
| 2909 | | I-DGP | DGP | | - | - | - | - | - |
| 2910 | | I-DGU | DGU | | - | - | - | - | - |
| 2911 | | P | CAEW | | - | - | - | - | - |
| 2912 | | P | CAEE | | (12,270) | (12,270) | - | - | - |
| 2913 | | P | SE | | - | - | - | - | - |
| 2914 | | I-SG | SG | | (14,522,291) | (13,341,462) | (1,180,829) | (94,655) | (1,275,484) |
| 2915 | | I-SG | CAGW | | - | - | - | - | - |
| 2916 | | I-SG | CAGE | | - | - | - | - | - |
| 2917 | | CUST | CN | | (121,238,306) | (112,665,761) | (8,572,545) | (121,679) | (8,694,224) |
| 2918 | | P | CAGE | | - | - | - | - | - |
| 2919 | | P | CAGE | | - | - | - | - | - |
| 2920 | | I-SG | CAGW | | (113,497,682) | (87,962,555) | (25,535,127) | (1,603,817) | (27,138,944) |
| 2921 | | I-SG | CAGE | | (29,808,553) | (29,808,553) | - | - | - |
| 2922 | | PTD | JBG | | (853,345) | (661,356) | (191,989) | (28,267) | (220,255) |
| 2923 | | PTD | SO | | (273,671,900) | (254,965,646) | (18,706,254) | (358,024) | (19,064,278) |
| 2924 | | | | B18 | (531,416,626) | (477,229,882) | (54,186,744) | (2,206,441) | (56,393,185) |
| 2925 | 111IP | Less Non-Utility Plant | | | | | | | |
| 2926 | | NUTIL | OTH | | - | - | - | - | - |
| 2927 | | | | B18 | (531,416,626) | (477,229,882) | (54,186,744) | (2,206,441) | (56,393,185) |
| 2928 | | | | | | | | | |
| 2929 | 111390 | Accum Amtr - Capital Lease | | | | | | | |
| 2930 | | G-SITUS | S | | 396,357 | 396,357 | - | - | - |
| 2931 | | G-SITUS | SG | | 910,304 | 836,286 | 74,018 | - | 74,018 |
| 2932 | | P | CAGE | | - | - | - | - | - |
| 2933 | | PTD | CAGW | | - | - | - | 592,844 | 592,844 |
| 2934 | | PTD | SO | | 8,673,284 | 8,080,441 | 592,844 | - | 592,844 |
| 2935 | | | | | 9,979,946 | 9,313,084 | 666,862 | 592,844 | 1,259,706 |
| 2936 | | | | | | | | | |
| 2937 | | Remove Capital Lease Amtr | | | (9,979,946) | (9,313,084) | (666,862) | (592,844) | (1,259,706) |
| 2938 | | | | | | | | | |
| 2939 | | TOTAL ACCUM PROV FOR AMORTIZ | | B18 | (549,381,252) | (492,985,840) | (56,395,412) | (2,268,309) | (58,663,722) |
| 2940 | | | | | | | | | |
| 2941 | | | | | | | | | |
| 2942 | | | | | | | | | |
| 2943 | | | | | | | | | |
| 2944 | | Summary of Amortization by Factor | | | | | | | |
| 2945 | | S | | | 10,204,895 | 11,734,490 | (1,529,595) | (39,707) | (1,569,302) |
| 2946 | | DGP | | | - | - | - | - | - |
| 2947 | | DGU | | | - | - | - | - | - |
| 2948 | | SE | | | - | - | - | - | - |
| 2949 | | SO | | | (268,686,013) | (250,320,559) | (18,365,455) | (345,667) | (18,711,122) |
| 2950 | | CN | | | (121,238,306) | (112,665,761) | (8,572,545) | (121,679) | (8,694,224) |
| 2951 | | SSGCT | | | - | - | - | - | - |
| 2952 | | JBG | | | (853,345) | (661,356) | (191,989) | (28,267) | (220,255) |
| 2953 | | CAGW | | | (115,395,728) | (89,433,571) | (25,962,157) | (1,045,492) | (27,007,648) |
| 2954 | | CAGE | | | (29,808,553) | (29,808,553) | - | - | - |
| 2955 | | CAEW | | | - | - | - | - | - |
| 2956 | | CAEE | | | (12,270) | (12,270) | - | - | - |
| 2957 | | SG | | | (13,611,987) | (12,505,176) | (1,106,811) | (94,655) | (1,201,465) |
| 2958 | | Less Capital Lease | | | (9,979,946) | (9,313,084) | (666,862) | (592,844) | (1,259,706) |
| 2959 | | Total Provision For Amortization by Factor | | B18 | (549,381,252) | (492,985,840) | (56,395,412) | (2,268,309) | (58,663,722) |

Tab 3

Revenue Adjustments

| | 3.1 | 3.2 | 3.3 | 3.4 | 3.5 | 0.0 | |
|-------------------------------|------------------|-------------|-----------------|--------------|-----------|-----------|--------|
| | Temperature | Revenue | Effective Price | SO2 Emission | Wheeling | | |
| | Normalization | Normalizing | Change | Allowances | Revenue | | |
| | Total Normalized | | | | | 0 | |
| 1 Operating Revenues: | | | | | | | |
| 2 General Business Revenues | 10,287,012 | (7,132,514) | 11,728,639 | 5,690,887 | - | - | |
| 3 Interdepartmental | - | - | - | - | - | - | |
| 4 Special Sales | - | - | - | - | - | - | |
| 5 Other Operating Revenues | (537,784) | - | - | - | (537,784) | - | |
| 6 Total Operating Revenues | 9,749,228 | (7,132,514) | 11,728,639 | 5,690,887 | - | (537,784) | |
| 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 | 3,412,225 | (2,496,380) | 4,105,024 | 1,991,810 | (5) | (188,224) | |
| 24 State | - | - | - | - | - | - | |
| 25 Deferred Income Taxes | 63 | - | - | - | 63 | - | |
| 26 Investment Tax Credit Adj. | - | - | - | - | - | - | |
| 27 Misc Revenue & Expense | (153) | - | - | - | (153) | - | |
| 28 Total Operating Expenses: | 3,412,134 | (2,496,380) | 4,105,024 | 1,991,810 | (96) | (188,224) | |
| 29 | | | | | | | |
| 30 Operating Rev For Return: | 6,337,094 | (4,636,134) | 7,623,615 | 3,699,077 | 96 | (349,560) | |
| 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 | 29 | - | - | - | 29 | - | |
| 50 Unamortized ITC | - | - | - | - | - | - | |
| 51 Customer Adv For Const | - | - | - | - | - | - | |
| 52 Customer Service Deposits | - | - | - | - | - | - | |
| 53 Miscellaneous Deductions | (77) | - | - | - | (77) | - | |
| 54 | | | | | | | |
| 55 Total Deductions: | (48) | - | - | - | (48) | - | |
| 56 | | | | | | | |
| 57 Total Rate Base: | (48) | - | - | - | (48) | - | |
| 58 | | | | | | | |
| 59 | | | | | | | |
| 60 Estimated ROE impact | 1.507% | -1.102% | 1.813% | 0.880% | 0.000% | -0.083% | 0.000% |
| 61 Estimated Price Change | (10,219,477) | 7,476,429 | (12,294,171) | (5,965,290) | (160) | 563,715 | - |
| 62 | | | | | | | |
| 63 | | | | | | | |
| 64 TAX CALCULATION: | | | | | | | |
| 65 | | | | | | | |
| 66 Operating Revenue | 9,749,382 | (7,132,514) | 11,728,639 | 5,690,887 | 153 | (537,784) | - |
| 67 Other Deductions | - | - | - | - | - | - | - |
| 68 Interest (AFUDC) | - | - | - | - | - | - | - |
| 69 Interest | - | - | - | - | - | - | - |
| 70 Schedule "M" Additions | - | - | - | - | - | - | - |
| 71 Schedule "M" Deductions | 167 | - | - | - | 167 | - | - |
| 72 Income Before Tax | 9,749,215 | (7,132,514) | 11,728,639 | 5,690,887 | (14) | (537,784) | - |
| 73 | | | | | | | |
| 74 State Income Taxes | - | - | - | - | - | - | - |
| 75 | | | | | | | |
| 76 Taxable Income | 9,749,215 | (7,132,514) | 11,728,639 | 5,690,887 | (14) | (537,784) | - |
| 77 | | | | | | | |
| 78 Federal Income Taxes | 3,412,225 | (2,496,380) | 4,105,024 | 1,991,810 | (5) | (188,224) | - |

| | 3.1 | 3.2 | 3.3 | 3.4 | 3.5 | 0.0 |
|-------------------------------|------------------|-------------|-----------------|--------------|----------|----------|
| | Temperature | Revenue | Effective Price | SO2 Emission | Wheeling | |
| | Normalization | Normalizing | Change | Allowances | Revenue | |
| | Total Normalized | | | | | 0 |
| 1 Operating Revenues: | | | | | | |
| 2 General Business Revenues | 10,287,012 | (7,132,514) | 11,728,639 | 5,690,887 | - | - |
| 3 Interdepartmental | - | - | - | - | - | - |
| 4 Special Sales | - | - | - | - | - | - |
| 5 Other Operating Revenues | 31,300 | - | - | - | 31,300 | - |
| 6 Total Operating Revenues | 10,318,313 | (7,132,514) | 11,728,639 | 5,690,887 | 31,300 | - |
| 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 | 3,611,409 | (2,496,380) | 4,105,024 | 1,991,810 | 10,955 | - |
| 24 State | - | - | - | - | - | - |
| 25 Deferred Income Taxes | - | - | - | - | - | - |
| 26 Investment Tax Credit Adj. | - | - | - | - | - | - |
| 27 Misc Revenue & Expense | - | - | - | - | - | - |
| 28 Total Operating Expenses: | 3,611,409 | (2,496,380) | 4,105,024 | 1,991,810 | 10,955 | - |
| 29 | | | | | | |
| 30 Operating Rev For Return: | 6,706,903 | (4,636,134) | 7,623,615 | 3,699,077 | 20,345 | - |
| 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 | 1.595% | -1.102% | 1.813% | 0.880% | 0.000% | 0.005% |
| 61 Estimated Price Change | (10,815,841) | 7,476,429 | (12,294,171) | (5,965,290) | - | (32,809) |
| 62 | | | | | | |
| 63 | | | | | | |
| 64 TAX CALCULATION: | | | | | | |
| 65 | | | | | | |
| 66 Operating Revenue | 10,318,313 | (7,132,514) | 11,728,639 | 5,690,887 | - | 31,300 |
| 67 Other Deductions | - | - | - | - | - | - |
| 68 Interest (AFUDC) | - | - | - | - | - | - |
| 69 Interest | - | - | - | - | - | - |
| 70 Schedule "M" Additions | - | - | - | - | - | - |
| 71 Schedule "M" Deductions | - | - | - | - | - | - |
| 72 Income Before Tax | 10,318,313 | (7,132,514) | 11,728,639 | 5,690,887 | - | 31,300 |
| 73 | | | | | | |
| 74 State Income Taxes | - | - | - | - | - | - |
| 75 | | | | | | |
| 76 Taxable Income | 10,318,313 | (7,132,514) | 11,728,639 | 5,690,887 | - | 31,300 |
| 77 | | | | | | |
| 78 Federal Income Taxes | 3,611,409 | (2,496,380) | 4,105,024 | 1,991,810 | - | 10,955 |

| | 3.1 | 3.2 | 3.3 | 3.4 | 3.5 | 0.0 |
|-------------------------------|---------------|-------------|-----------------|--------------|-----------|---------|
| | Temperature | Revenue | Effective Price | SO2 Emission | Wheeling | |
| Total Normalized | Normalization | Normalizing | Change | Allowances | Revenue | 0 |
| 1 Operating Revenues: | | | | | | |
| 2 General Business Revenues | - | - | - | - | - | - |
| 3 Interdepartmental | - | - | - | - | - | - |
| 4 Special Sales | - | - | - | - | - | - |
| 5 Other Operating Revenues | (569,084) | - | - | - | (569,084) | - |
| 6 Total Operating Revenues | (569,084) | - | - | - | (569,084) | - |
| 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 | (199,184) | - | - | (5) | (199,179) | - |
| 24 State | - | - | - | - | - | - |
| 25 Deferred Income Taxes | 63 | - | - | 63 | - | - |
| 26 Investment Tax Credit Adj. | - | - | - | - | - | - |
| 27 Misc Revenue & Expense | (153) | - | - | (153) | - | - |
| 28 Total Operating Expenses: | (199,275) | - | - | (96) | (199,179) | - |
| 29 | | | | | | |
| 30 Operating Rev For Return: | (369,809) | - | - | 96 | (369,905) | - |
| 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 | 29 | - | - | 29 | - | - |
| 50 Unamortized ITC | - | - | - | - | - | - |
| 51 Customer Adv For Const | - | - | - | - | - | - |
| 52 Customer Service Deposits | - | - | - | - | - | - |
| 53 Miscellaneous Deductions | (77) | - | - | (77) | - | - |
| 54 | | | | | | |
| 55 Total Deductions: | (48) | - | - | (48) | - | - |
| 56 | | | | | | |
| 57 Total Rate Base: | (48) | - | - | (48) | - | - |
| 58 | | | | | | |
| 59 | | | | | | |
| 60 Estimated ROE impact | -0.089% | 0.000% | 0.000% | 0.000% | 0.000% | -0.089% |
| 61 Estimated Price Change | 596,364 | - | - | - | (160) | 596,524 |
| 62 | | | | | | |
| 63 | | | | | | |
| 64 TAX CALCULATION: | | | | | | |
| 65 | | | | | | |
| 66 Operating Revenue | (568,931) | - | - | 153 | (569,084) | - |
| 67 Other Deductions | - | - | - | - | - | - |
| 68 Interest (AFUDC) | - | - | - | - | - | - |
| 69 Interest | - | - | - | - | - | - |
| 70 Schedule "M" Additions | - | - | - | - | - | - |
| 71 Schedule "M" Deductions | 167 | - | - | 167 | - | - |
| 72 Income Before Tax | (569,098) | - | - | (14) | (569,084) | - |
| 73 | | | | | | |
| 74 State Income Taxes | - | - | - | - | - | - |
| 75 | | | | | | |
| 76 Taxable Income | (569,098) | - | - | (14) | (569,084) | - |
| 77 | | | | | | |
| 78 Federal Income Taxes | (199,184) | - | - | (5) | (199,179) | - |

| | <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 Revenue: | | | | | | | |
| Residential | 440 | RES | (4,608,822) | WA | Situs | (4,608,822) | 3.1.1 |
| Commercial | 442 | RES | (1,524,680) | WA | Situs | (1,524,680) | 3.1.1 |
| Industrial ¹ | 442 | RES | (999,012) | WA | Situs | (999,012) | 3.1.1 |
| Public Street & Highway | 444 | RES | - | WA | Situs | - | 3.1.1 |
| | | | <u>(7,132,514)</u> | | | <u>(7,132,514)</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 2017
Summary of Revenue Adjustments

A B C D E F G H I J K L M

| | 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 | Total Pro Forma Adjustments | Total Washington Revenue |
| Residential | \$150,027,928 | \$6,148,911 | \$156,176,839 | \$6,112,187 | (\$4,608,822) | \$1,503,365 | \$157,680,203 | \$2,550,010 | \$2,550,010 | \$160,230,213 | \$0 | \$0 | \$160,230,213 |
| Commercial | \$128,157,137 | (\$4,357,983) | \$123,799,153 | \$2,969,452 | (\$1,524,680) | \$1,444,772 | \$125,243,926 | \$2,083,935 | \$2,083,935 | \$127,327,861 | \$0 | \$0 | \$127,327,861 |
| Industrial | \$52,997,315 | (\$1,972,298) | \$51,025,017 | \$2,237,978 | \$0 | \$2,237,978 | \$53,262,995 | \$829,301 | \$829,301 | \$54,092,296 | \$0 | \$0 | \$54,092,296 |
| Irrigation | \$12,577,689 | \$142,427 | \$12,720,116 | \$363,840 | (\$999,012) | (\$635,172) | \$12,084,944 | \$205,993 | \$205,993 | \$12,290,937 | \$0 | \$0 | \$12,290,937 |
| Public St & Hwy | \$1,557,536 | (\$32,621) | \$1,524,915 | \$45,182 | \$0 | \$45,182 | \$1,570,097 | \$21,648 | \$21,648 | \$1,591,745 | \$0 | \$0 | \$1,591,745 |
| Total Washington | \$345,317,604 | (\$71,565) | \$345,246,039 | \$11,728,639 | (\$7,132,514) | \$4,596,125 | \$349,842,165 | \$5,690,887 | \$5,690,887 | \$355,533,052 | \$0 | \$0 | \$355,533,052 |
| Source / Formula | 305 Report | | A + B | Ref Page 3.2 | Customer Info. Services Table 3 | D + E | C + F | Table 3 | H | G + I | Table 3 | K | J + L |
| | | | | Ref Page 3.1 | | | | Ref Page 3.3 | | | Ref Page 3.3 | | |

¹ Amounts included in 305 Report and not unadjusted results relate to Blue Sky revenues \$197,911, BPA Residential Exchange Credits (\$13,786,798), and DSM revenues \$13,660,558.

² Adjustments back out Schedule 191 (System Benefits Charge) (\$13,673,190), SMUD \$0, Acquisition Commitment \$0, Centralia Refund \$0, Merger Credits \$0, Chehalis Deferral \$0, Revenue Accounting Adjustments \$25,401,835 and Irrigation Demand Charge Accrual \$0.

³ Impact for 257 days of the \$8.0 million price increase effective September 15, 2017.

PacifiCorp
 Results of Operations - December 2017
 Summary of kWh Adjustments

KWhs

| | A | B | C |
|------------------|---------------|-------------------------------------|---------------------|
| | Total kWhs | Total Adjustments ¹ kWhs | Total Adjusted KWhs |
| Residential | 1,715,722,037 | (54,057,660) | 1,661,664,377 |
| Commercial | 1,544,572,647 | (24,606,468) | 1,519,966,179 |
| Industrial | 796,195,878 | 0 | 796,195,878 |
| Irrigation | 153,282,967 | (14,180,757) | 139,102,210 |
| Public St & Hwy | 11,524,423 | 0 | 11,524,423 |
| Total Washington | 4,221,297,952 | (92,844,885) | 4,128,453,067 |
| Source / Formula | 305 Report | Table 2 | A + B |

¹ Temperature normalization -92,844,885 kWh.

PacifiCorp

Results of Operations - December 2017

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 \$ | Total Adjustments | Adjusted Revenue |
|------------------------|-------------------|----------------------|---|------------------------|----------------------|----------------------|---------------------------------------|--|--------------------------|---------------------|----------------------|
| Residential | | | | | | | | | | | |
| 02RES00016 | 101,219 | 1,586,200,189 | -51,434,679 | -51,434,679 | 1,534,765,510 | \$142,646,293 | \$1,936,353 | \$2,366,432 | \$0 | \$4,302,785 | \$146,949,078 |
| 02RES00017 | 5,086 | 79,777,110 | -2,180,277 | -2,180,277 | 77,596,833 | \$7,142,459 | \$136,185 | \$119,132 | \$0 | \$255,317 | \$7,397,777 |
| 02RES00018 | 83 | 2,300,451 | -82,952 | -82,952 | 2,217,499 | \$226,700 | \$192 | \$3,714 | \$0 | \$3,906 | \$230,606 |
| 02RES0018X | 15 | 365,852 | 0 | 0 | 365,852 | \$35,372 | \$2,775 | \$624 | \$0 | \$3,399 | \$38,771 |
| 02NETMT135 | 681 | 8,648,599 | 0 | 0 | 8,648,599 | \$819,831 | \$65,256 | \$14,487 | \$0 | \$79,743 | \$899,574 |
| 02RGNSB024 | 3,445 | 22,197,846 | -359,752 | -359,752 | 21,838,094 | \$2,484,577 | \$49,632 | \$41,478 | \$0 | \$91,110 | \$2,575,686 |
| 02RGNSB036 | 2 | 1,346,861 | 0 | 0 | 1,346,861 | \$100,354 | \$3,057 | \$1,693 | \$0 | \$4,750 | \$105,104 |
| Subtotal | 110,531 | 1,700,836,908 | -54,057,660 | -54,057,660 | 1,646,779,248 | \$153,455,587 | \$2,193,450 | \$2,547,560 | \$0 | \$4,741,010 | \$158,196,597 |
| 02OALTO15R | 1,075 | 984,129 | 0 | 0 | 984,129 | \$145,960 | \$4,340 | \$2,450 | \$0 | \$6,790 | \$152,750 |
| Subtotal | 1,075 | 984,129 | 0 | 0 | 984,129 | \$145,960 | \$4,340 | \$2,450 | \$0 | \$6,790 | \$152,750 |
| AGA | 0 | 0 | 0 | 0 | 0 | \$1,866 | \$0 | \$0 | \$0 | \$0 | \$1,866 |
| Chehalis Deferral | 0 | 0 | 0 | 0 | 0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Rev Adjustment | 0 | 0 | 0 | 0 | 0 | -\$12,240,234 | \$12,240,234 | \$0 | \$0 | \$12,240,234 | \$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 | \$6,093,687 | -\$6,093,687 | \$0 | \$0 | -\$6,093,687 | \$0 |
| Blue Sky | 0 | 0 | 0 | 0 | 0 | \$170,287 | -\$170,287 | \$0 | \$0 | -\$170,287 | \$0 |
| BPA Balance Acct. | 0 | 0 | 0 | 0 | 0 | \$521,776 | -\$521,776 | \$0 | \$0 | -\$521,776 | \$0 |
| SMUD | 0 | 0 | 0 | 0 | 0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Unbilled Sales | 0 | 13,901,000 | 0 | 0 | 13,901,000 | \$1,879,000 | \$0 | \$0 | \$0 | \$0 | \$1,879,000 |
| Total | 111,605 | 1,715,722,037 | -54,057,660 | -54,057,660 | 1,661,664,377 | \$150,027,928 | \$7,652,275 | \$2,550,010 | \$0 | \$10,202,285 | \$160,230,213 |
| Commercial | | | | | | | | | | | |
| 02GNSV0024 | 15,528 | 519,510,086 | -8,452,406 | -8,452,406 | 511,057,680 | \$48,850,993 | -\$2,320,903 | \$761,573 | \$0 | -\$1,559,330 | \$47,291,664 |
| 02GNSV024F | 113 | 1,225,700 | 0 | 0 | 1,225,700 | \$172,344 | \$7 | \$2,821 | \$0 | \$2,828 | \$175,172 |
| 02GNSV24FP | 78 | 192,762 | 0 | 0 | 192,762 | \$80,703 | \$1,455 | \$1,345 | \$0 | \$2,800 | \$83,503 |
| Subtotal | 15,719 | 520,928,548 | -8,452,406 | -8,452,406 | 512,476,142 | \$49,104,040 | -\$2,319,441 | \$765,739 | \$0 | -\$1,553,702 | \$47,550,338 |
| 02LGSV0036 | 993 | 845,766,694 | -13,066,804 | -13,066,804 | 832,699,890 | \$68,586,318 | -\$2,847,636 | \$1,075,967 | \$0 | -\$1,771,669 | \$66,814,649 |
| Subtotal | 993 | 845,766,694 | -13,066,804 | -13,066,804 | 832,699,890 | \$68,586,318 | -\$2,847,636 | \$1,075,967 | \$0 | -\$1,771,669 | \$66,814,649 |
| 02LGSV048T | 39 | 203,144,243 | -3,087,258 | -3,087,258 | 200,056,985 | \$15,144,476 | -\$659,594 | \$237,079 | \$0 | -\$422,515 | \$14,721,961 |
| Subtotal | 39 | 203,144,243 | -3,087,258 | -3,087,258 | 200,056,985 | \$15,144,476 | -\$659,594 | \$237,079 | \$0 | -\$422,515 | \$14,721,961 |
| 02OALTO15N | 1,242 | 2,003,183 | 0 | 0 | 2,003,183 | \$293,339 | -\$2,562 | \$4,739 | \$0 | \$2,177 | \$295,516 |
| 02RCFL0054 | 28 | 276,979 | 0 | 0 | 276,979 | \$26,198 | -\$962 | \$411 | \$0 | -\$571 | \$25,626 |
| Subtotal | 1,270 | 2,280,162 | 0 | 0 | 2,280,162 | \$319,537 | -\$3,545 | \$5,150 | \$0 | \$1,605 | \$321,142 |
| AGA | 0 | 0 | 0 | 0 | 0 | \$418,770 | \$0 | \$0 | \$0 | \$0 | \$418,770 |
| Chehalis Deferral | 0 | 0 | 0 | 0 | 0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Rev Adjustment | 0 | 0 | 0 | 0 | 0 | -\$7,966,022 | \$7,966,022 | \$0 | \$0 | \$7,966,022 | \$0 |
| Acquisition Commitment | 0 | 0 | 0 | 0 | 0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| DSM | 0 | 0 | 0 | 0 | 0 | \$5,003,428 | -\$5,003,428 | \$0 | \$0 | -\$5,003,428 | \$0 |
| Blue Sky | 0 | 0 | 0 | 0 | 0 | \$27,158 | -\$27,158 | \$0 | \$0 | -\$27,158 | \$0 |
| BPA Balance Acct | 0 | 0 | 0 | 0 | 0 | \$18,431 | -\$18,431 | \$0 | \$0 | -\$18,431 | \$0 |
| SMUD | 0 | 0 | 0 | 0 | 0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Unbilled Sales | 0 | -27,547,000 | 0 | 0 | -27,547,000 | -\$2,499,000 | \$0 | \$0 | \$0 | \$0 | -\$2,499,000 |
| Total | 18,020 | 1,544,572,647 | -24,806,468 | -24,806,468 | 1,519,766,179 | \$128,157,137 | -\$2,913,211 | \$2,083,935 | \$0 | -\$829,276 | \$127,327,861 |
| Industrial | | | | | | | | | | | |
| 02GNSV0024 | 373 | 17,188,820 | 0 | 0 | 17,188,820 | \$1,638,827 | -\$54,508 | \$25,931 | \$0 | -\$28,577 | \$1,610,249 |
| 02GNSV024F | 4 | 33,312 | 0 | 0 | 33,312 | \$6,752 | \$0 | \$143 | \$0 | \$143 | \$8,895 |
| 02GNSV24FP | 1 | 2,061 | 0 | 0 | 2,061 | \$1,815 | \$16 | \$30 | \$0 | \$46 | \$1,860 |
| Subtotal | 378 | 17,224,193 | 0 | 0 | 17,224,193 | \$1,648,394 | -\$54,493 | \$26,104 | \$0 | -\$28,389 | \$1,621,005 |
| 02LGSV0036 | 106 | 99,021,984 | 0 | 0 | 99,021,984 | \$8,404,720 | -\$292,940 | \$132,768 | \$0 | -\$160,172 | \$8,244,548 |
| Subtotal | 106 | 99,021,984 | 0 | 0 | 99,021,984 | \$8,404,720 | -\$292,940 | \$132,768 | \$0 | -\$160,172 | \$8,244,548 |
| 02PRSV47TM | 1 | 2,115,050 | 0 | 0 | 2,115,050 | \$331,288 | -\$5,337 | \$5,403 | \$0 | \$66 | \$331,354 |
| 02LGSV048M | 0 | 0 | 0 | 0 | 0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 02LGSV048T | 32 | 643,121,651 | 0 | 0 | 643,121,651 | \$42,234,666 | -\$1,620,149 | \$664,751 | \$0 | -\$955,398 | \$41,279,268 |
| Subtotal | 33 | 645,236,701 | 0 | 0 | 645,236,701 | \$42,565,954 | -\$1,625,486 | \$670,154 | \$0 | -\$955,332 | \$41,610,621 |
| 02OALTO15N | 52 | 124,000 | 0 | 0 | 124,000 | \$17,096 | -\$199 | \$275 | \$0 | \$76 | \$17,172 |
| Subtotal | 52 | 124,000 | 0 | 0 | 124,000 | \$17,096 | -\$199 | \$275 | \$0 | \$76 | \$17,172 |
| AGA | 0 | 0 | 0 | 0 | 0 | \$25,950 | \$0 | \$0 | \$0 | \$0 | \$25,950 |
| Chehalis Deferral | 0 | 0 | 0 | 0 | 0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Rev Adjustment | 0 | 0 | 0 | 0 | 0 | -\$4,230,589 | \$4,230,589 | \$0 | \$0 | \$4,230,589 | \$0 |
| DSM | 0 | 0 | 0 | 0 | 0 | \$1,991,452 | -\$1,991,452 | \$0 | \$0 | -\$1,991,452 | \$0 |
| Blue Sky | 1 | 0 | 0 | 0 | 0 | \$29 | -\$29 | \$0 | \$0 | -\$29 | \$0 |
| BPA Balancing Acct | 0 | 0 | 0 | 0 | 0 | \$310 | -\$310 | \$0 | \$0 | -\$310 | \$0 |
| SMUD | 0 | 0 | 0 | 0 | 0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Unbilled Sales | 0 | 34,589,000 | 0 | 0 | 34,589,000 | \$2,573,000 | \$0 | \$0 | \$0 | \$0 | \$2,573,000 |

PacifiCorp
 Results of Operations - December 2017
 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 \$ | Total Adjustments | Adjusted Revenue |
|---|-------------------|---------------|---|------------------------|---------------|--------------------|---------------------------------------|--|--------------------------|-------------------|------------------|
| Total | 570 | 796,195,878 | 0 | 0 | 796,195,878 | \$52,997,315 | -\$265,681 | \$829,301 | \$0 | \$1,094,982 | \$54,092,296 |
| Irrigation | | | | | | | | | | | |
| 02APSV0040 | 3,093 | 104,774,858 | -14,180,757 | -14,180,757 | 90,594,101 | \$8,778,575 | -\$733,768 | \$131,672 | \$0 | -\$602,096 | \$8,176,479 |
| 02APSV040X | 2,077 | 48,908,109 | 0 | 0 | 48,908,109 | \$4,540,822 | \$0 | \$74,321 | \$0 | \$74,321 | \$4,615,143 |
| Subtotal | 5,170 | 153,682,967 | -14,180,757 | -14,180,757 | 139,502,210 | \$13,319,397 | -\$733,768 | \$205,993 | \$0 | -\$527,775 | \$12,791,622 |
| AGA | 0 | 0 | 0 | 0 | 0 | \$228,315 | \$0 | \$0 | \$0 | \$0 | \$228,315 |
| 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 | -\$887,615 | \$887,615 | \$0 | \$0 | \$887,615 | \$0 |
| DSM | 0 | 0 | 0 | 0 | 0 | \$539,362 | -\$539,362 | \$0 | \$0 | -\$539,362 | \$0 |
| Blue Sky | 0 | 0 | 0 | 0 | 0 | \$337 | -\$337 | \$0 | \$0 | -\$337 | \$0 |
| BPA Balancing Acct | 0 | 0 | 0 | 0 | 0 | -\$2,758 | \$2,758 | \$0 | \$0 | \$2,758 | \$0 |
| BPA Adjustment Fee | 0 | 0 | 0 | 0 | 0 | \$109,650 | -\$109,650 | \$0 | \$0 | -\$109,650 | \$0 |
| Unbilled Sales | 0 | -400,000 | 0 | 0 | -400,000 | -\$729,000 | \$0 | \$0 | \$0 | \$0 | -\$729,000 |
| Total | 5,170 | 153,282,967 | -14,180,757 | -14,180,757 | 139,102,210 | \$12,577,689 | -\$492,745 | \$205,993 | \$0 | -\$286,752 | \$12,290,937 |
| Public Street & Highway Lighting | | | | | | | | | | | |
| 02COSL0052 | 14 | 150,831 | 0 | 0 | 150,831 | \$31,498 | -\$490 | \$508 | \$0 | \$18 | \$31,517 |
| 02CUSL053F | 116 | 3,328,028 | 0 | 0 | 3,328,028 | \$249,154 | -\$13,925 | \$3,850 | \$0 | -\$10,075 | \$239,079 |
| 02CUSL053M | 105 | 951,452 | 0 | 0 | 951,452 | \$70,499 | \$0 | \$1,154 | \$0 | \$1,154 | \$71,653 |
| 02HPSV0051 | 193 | 3,834,472 | 0 | 0 | 3,834,472 | \$797,766 | -\$12,453 | \$12,745 | \$0 | \$292 | \$798,059 |
| 02MVSL0057 | 40 | 1,637,640 | 0 | 0 | 1,637,640 | \$214,273 | -\$5,318 | \$3,391 | \$0 | -\$1,927 | \$212,346 |
| 02CFR0012 | 0 | 0 | 0 | 0 | 0 | \$91 | \$0 | \$0 | \$0 | \$0 | \$91 |
| Sub Total | 468 | 9,902,423 | 0 | 0 | 9,902,423 | \$1,363,282 | -\$32,185 | \$21,648 | \$0 | -\$10,537 | \$1,352,745 |
| 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 | -\$77,375 | \$77,375 | \$0 | \$0 | \$77,375 | \$0 |
| DSM | 0 | 0 | 0 | 0 | 0 | \$32,629 | -\$32,629 | \$0 | \$0 | -\$32,629 | \$0 |
| Unbilled Sales | 0 | 1,622,000 | 0 | 0 | 1,622,000 | \$239,000 | \$0 | \$0 | \$0 | \$0 | \$239,000 |
| Total | 468 | 11,524,423 | 0 | 0 | 11,524,423 | \$1,557,536 | \$12,560 | \$21,648 | \$0 | \$34,208 | \$1,591,745 |
| Total | 135,834 | 4,221,297,952 | -92,844,885 | -92,844,885 | 4,128,453,067 | 345,317,604 | 4,524,561 | \$5,690,887 | \$0 | 10,215,448 | 355,533,052 |

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 257 days of the \$8.0 million price increase effective September 15, 2017.

| | <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 Revenue: | | | | | | | |
| Residential | 440 | RES | 6,112,187 | WA | Situs | 6,112,187 | 3.1.1 |
| Commercial | 442 | RES | 2,969,452 | WA | Situs | 2,969,452 | 3.1.1 |
| Industrial ¹ | 442 | RES | 2,601,818 | WA | Situs | 2,601,818 | 3.1.1 |
| Public Street & Highway | 444 | RES | 45,182 | WA | Situs | 45,182 | 3.1.1 |
| | | | <u>11,728,639</u> | | | <u>11,728,639</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 2017 are normalized by removing Schedule 191 (System Benefits Charge) (\$13,673,190), SMUD \$0, Acquisition Commitment \$0, Centralia Refund \$0, Merger Credits \$0, Chehalis Deferral \$0, Revenue Accounting Adjustments \$25,401,835 and Irrigation Demand Charge Accrual \$0.

| | <u>ACCOUNT</u> | <u>Type</u> | <u>TOTAL COMPANY</u> | <u>FACTOR</u> | <u>FACTOR %</u> | <u>WASHINGTON ALLOCATED</u> | <u>REF#</u> |
|-------------------------------|----------------|-------------|--------------------------|---------------|-----------------|---------------------------------|-------------|
| Adjustment to Revenue: | | | | | | | |
| Residential | 440 | RES | 2,550,010 | WA | Situs | 2,550,010 | 3.1.1 |
| Commercial | 442 | RES | 2,083,935 | WA | Situs | 2,083,935 | 3.1.1 |
| Industrial ¹ | 442 | RES | 1,035,294 | WA | Situs | 1,035,294 | 3.1.1 |
| Public St. & Hwy | 444 | RES | 21,648 | WA | Situs | 21,648 | 3.1.1 |
| | | | <u>5,690,887</u> | | | <u>5,690,887</u> | |

¹Includes Irrigation

Description of Adjustment

The restating adjustment annualizes the second-year rate increase of \$8.0 million authorized in Washington Limited Issues Filing Docket No. UE-152253 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 Operating Income: | | | | | | | |
| Remove 12 ME Dec 2017 Allowance Sales | 4118 | PRO | 177 | SE | 7.687% | 14 | 3.4.1 |
| Add 12 ME Dec 2018 Amortization | 4118 | PRO | (167) | WA | Situs | (167) | 3.4.1 |
| | | | <u>10</u> | | | <u>(153)</u> | |
| Adjustment to Rate Base: | | | | | | | |
| Regulatory Deferred Sales | 25398 | PRO | (77) | WA | Situs | (77) | 3.4.1 |
| Adjustment to Tax: | | | | | | | |
| Accum Deferred Income Taxes | 190 | PRO | 29 | WA | Situs | 29 | 3.4.1 |
| Schedule M Additions | SCHMAT | PRO | - | WA | Situs | - | 3.4.1 |
| Schedule M Deduction | SCHMDT | PRO | 167 | WA | Situs | 167 | 3.4.1 |
| DIT Expense | 41110 | PRO | - | WA | Situs | - | 3.4.1 |
| DIT Expense | 41010 | PRO | 63 | WA | Situs | 63 | 3.4.1 |

Description of Adjustment

This pro forma adjustment removes the SO2 allowance sales occurring in the 12 months ended December 2017 and reflects, instead, a five-year amortization methodology for 12 months ending December 2018, 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. All sales prior to August 2012 have been fully amortized.

PacifiCorp
Results of Operations - December 2017
SO2 Emission Allowance Sales

Beginning of the Period
Ending of the Period

Dec-17
Dec-18

| Description | Date Booked | Sales To Date Dec-18 | Accumulated Amortization Dec-18 | End Unamort Balance Pro | Current Period Amortization 12 Months Ended | Beg Unamort Balance Dec-17 | Unrealized Gain SCHMAT 12 Months Ended | Realized Gain SCHMDT 12 Months Ended | D.I.T. Expense 12 Months Ended | Accumulated | |
|------------------------------------|-------------|----------------------|---------------------------------|-------------------------|---|----------------------------|--|--------------------------------------|--------------------------------|----------------------------|----------------------------|
| | | | | | | | | | | Deferred Income Tax Dec-17 | Deferred Income Tax Dec-18 |
| Aug 2012 Sale | Aug-12 | 26,000 | 26,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Dec 2012 Sale | Dec-12 | 22,074 | 22,074 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Feb 2013 Sale | Feb-13 | 9,775 | 9,775 | 0 | 163 | 163 | 0 | 163 | 0 | 62 | 62 |
| Apr 2013 Sale | Apr-13 | 736 | 736 | 0 | 37 | 37 | 0 | 37 | 14 | 14 | 14 |
| Sep 2013 Sale | Sep-13 | 15,950 | 15,950 | (0) | 2,127 | 2,127 | 0 | 2,127 | 807 | 807 | 807 |
| Apr 2014 Sale | Apr-14 | 1,117 | 1,061 | 56 | 223 | 279 | 0 | 223 | 85 | 106 | 21 |
| Apr 2015 Sale | Apr-15 | 320 | 240 | 80 | 64 | 144 | 0 | 64 | 24 | 55 | 30 |
| Apr 2016 Sale | Apr-16 | 188 | 103 | 85 | 38 | 122 | 0 | 38 | 14 | 46 | 32 |
| Apr 2017 Sale | Apr-17 | 177 | 62 | 85 | 35 | 150 | 0 | 35 | 13 | 57 | 44 |
| | | | Washington Weighted % - | | 6.216% | | | 6.216% | | | |
| Actual Sales 12 ME Dec 2017 | | 177 | | 167 | | 167 | | 63 | | | |
| | | Ref. 3.4.2 | | Ref. 3.4 | | Ref. 3.4 | | Ref. 3.4 | | | |

| SO2 credit Unamortized Balance | | DIT Expense | | Washington Weighted % - | | Beginning Balance (Dec -17) | | DIT Unamort Balance | |
|------------------------------------|-----------------|-------------|--------|-------------------------|-----------------|-----------------------------|-----------------|---------------------|--|
| Total Co. | WA Portion | 1,020 | 6.216% | Washington Weighted % - | 1,147 | Total Co. | WA Portion | | |
| 3,022 | 188 | | | | 968 | | 71 | | |
| 2,551 | 159 | | | | 851 | | 60 | | |
| 2,243 | 139 | | | | 734 | | 53 | | |
| 1,935 | 120 | | | | 622 | | 46 | | |
| 1,639 | 102 | | | | 510 | | 39 | | |
| 1,343 | 83 | | | | 397 | | 32 | | |
| 1,047 | 65 | | | | 285 | | 25 | | |
| 751 | 47 | | | | 173 | | 18 | | |
| 456 | 28 | | | | 161 | | 11 | | |
| 426 | 26 | | | | 150 | | 10 | | |
| 395 | 25 | | | | 139 | | 9 | | |
| 365 | 23 | | | | 127 | | 9 | | |
| 305 | 19 | | | | 469 | | 8 | | |
| Ending Balance (Dec -18) | 77 | | | | 29 | | 29 | | |
| Average of Monthly Averages | Ref. 3.4 | | | | Ref. 3.4 | | Ref. 3.4 | | |

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

PacifiCorp**Results of Operations - December 2017****SO2 Emission Allowance Sales**

SAP Account 301947 - Actuals for 12 Months Ended December 2017

| Year | Month | Amount | Accumulated Amount | |
|------|-------|--------|-----------------------|-----------|
| 2017 | 1 | - | - | |
| 2017 | 2 | - | - | |
| 2017 | 3 | - | - | Pro |
| 2017 | 4 | (177) | (177) | |
| 2017 | 5 | - | (177) | |
| 2017 | 6 | - | (177) | |
| 2017 | 7 | - | (177) | |
| 2017 | 8 | - | (177) | |
| 2017 | 9 | - | (177) | |
| 2017 | 10 | - | (177) | |
| 2017 | 11 | - | (177) | |
| 2017 | 12 | - | (177) | Ref 3.4.1 |

GL Account Balance**Account Number 301947****Calendar Year 2017**

| G/L Account Balance Display | | | | |
|--|--------|---------------------|---------|--------------------|
| Document currency Document currency Document currency Business area | | | | |
| Account number | 301947 | Emissions/Allow Rev | | |
| Company code | 1000 | PacifiCorp | | |
| Business area | | | | |
| Fiscal year | 2018 | | | |
| All documents in currency | * | Display currency | USD | |
| | | | | |
| Period | Debit | Credit | Balance | Cumulative balance |
| Balance Car... | | | | |
| 1 | | | | |
| 2 | | | | |
| 3 | | | | |
| 4 | 31.46 | 208.33 | 176.87- | 176.87- |
| 5 | | 0.02 | 0.02- | 176.89- |
| 6 | | | | 176.89- |
| 7 | | | | 176.89- |
| 8 | | | | 176.89- |
| 9 | | | | 176.89- |
| 10 | | | | 176.89- |
| 11 | | | | 176.89- |
| 12 | | | | 176.89- |
| 13 | | | | 176.89- |
| 14 | | | | 176.89- |
| 15 | | | | 176.89- |
| 16 | | | | 176.89- |
| Total | 31.46 | 208.35 | 176.89- | 176.89- |

| | <u>ACCOUNT</u> | <u>Type</u> | <u>TOTAL COMPANY</u> | <u>FACTOR</u> | <u>FACTOR %</u> | <u>WASHINGTON ALLOCATED</u> | <u>REF#</u> |
|-------------------------------|----------------|-------------|--------------------------|---------------|-----------------|---------------------------------|-------------|
| Adjustment to Revenue: | | | | | | | |
| Other Electric Revenues | 456 | RES | 668,338 | WRG | 4.683% | 31,300 | 3.5.1 |
| Other Electric Revenues | 456 | PRO | <u>(12,151,345)</u> | WRG | 4.683% | <u>(569,084)</u> | 3.5.1 |
| | | | <u>(11,483,008)</u> | | | <u>(537,784)</u> | |

Adjustment Detail:

| | | |
|--|---------------------|-------|
| Actual Wheeling Revenues 12 ME December 2017 | 115,041,634 | 3.5.1 |
| Total Adjustments | <u>(11,483,008)</u> | Above |
| Normalized Wheeling Revenues 12 ME December 2018 | <u>103,558,626</u> | 3.5.1 |

Description of Adjustment

This adjustment removes out-of-period and one-time adjustments from the 12 months ended December 2017 and adds in pro forma changes through December 2018.

PacifiCorp
Results of Operations - December 2017
Wheeling Revenue

| Customer | Total |
|---|--------------|
| Bonneville Power Administration | (4,531,932) |
| Basin Electric Power Cooperative | (1,076,334) |
| Black Hills, Inc. | (3,681,816) |
| Bonneville Power Administration | (16,922,362) |
| Cargill Power Markets, LLC | (585,482) |
| Constellation (Exelon) | (1,054,621) |
| Coral Power/Shell | (1,864,887) |
| Deseret Generation & Transmission Cooperative | (5,566,705) |
| Fall River Rural Electric Cooperative | (151,308) |
| Foot Creek III, LLC | (61,292) |
| Idaho Power Company | (1,239,574) |
| Morgan Stanley Capital Group, Inc. | (4,083,971) |
| Pacific Gas & Electric Company | (12,688,119) |
| Portland General Electric | (3,314) |
| Powerex Corporation | (19,738,604) |
| Anvargrid (Iberdrola) | (5,551,802) |
| Rainbow Energy Marketing | (541,385) |
| Sierra Pacific Power | (32,310) |
| State of South Dakota | (147,812) |
| TransAlta Energy | (250,724) |
| Tri-State Generation and Trans. | (734,294) |
| Utah Associated Municipal Power Systems | (21,264,145) |
| Utah Municipal Power Agency | (4,055,383) |
| Warm Springs | (119,700) |
| Western Area Power Administration | (99,913) |
| Western Area Power Administration | (3,186,080) |
| NextEra Energy Resources, LLC | (3,285,578) |
| Southern Calif Edison Com Direct | (3,902,311) |
| US Bureau of Reclamation | (52,065) |
| Moon Lake Electric Association | (19,262) |
| Eugene Water and Electric Board | (970,346) |
| Enel | 46 |
| Municipal Energy Agency of Nebraska | (4,513) |
| Cryq Energy, Inc.(Raser Power Systems LLC/Intermountain) | (470,406) |
| Nevada | (185,285) |
| Sacramento Municipal Utility District | (948,796) |
| Macquarie Energy, LLC | (11,571) |
| Salt River Project | (923,898) |
| Black Hills/Colorado Electric | (80,257) |
| Eagle Energy Partners LP | (5,024) |
| The Energy Authority | (34,965) |
| Southern California PPA | (54,739) |
| Tenaska Power Services Co | (160,057) |
| Los Angeles Dept Water & Power | (118,386) |
| Simplot Phosphates, LLC | (7,770) |
| Powder River Energy Corporation | (358) |
| Brookfield Energy Marketing LP | (40,985) |
| Constellation NewEnergy, Inc. | (8,228) |
| Clatskanie PUD | (1,255,776) |
| City of Anaheim | (480,853) |
| Westar Energy, Inc. | (4,306) |
| Calpine Energy Solutions, LLC | (543,287) |
| Arizona Public Service Company | (9,762) |
| Cowlitz | (168,684) |
| Accruals and Adjustments | 7,939,654 |

Total (115,041,634)
Ref 3.5

| Type | | |
|------|---|------------|
| RES | Remove refunds and other out of period adjustments. | 269,079 |
| RES | Constellation Generation | 13,229 |
| RES | Southern California Edison | 4,273 |
| RES | Southern California PPA | 10,414 |
| RES | Annualize Clatskanie PUD | (639,206) |
| RES | Annualize Powerex Malin | (549,838) |
| RES | Annualize SMUD contract termination | 223,710 |
| PRO | PG&E Lease Termination | 12,500,000 |
| PRO | Evergreen Bio Projection | (348,655) |

Test Period Incremental Adjustments 11,483,008
Ref 3.5

Accum Test Period Totals (103,558,626)
Ref 3.5

Tab 4

O&M Adjustments

| | 4.1 | 4.2 | 4.2.1 | 4.3 | 4.3.1 | 4.4 |
|-------------------------------|---------------------------------------|---|---|---|---|-------------------------|
| | Miscellaneous Expense & Revenue | General Wage Increase - Annualizing | (cont.) General Wage Increase - Annualizing | General Wage Increase - Pro Forma | (cont.) General Wage Increase - Pro Forma | Injuries and Damages |
| Total Normalized | | | | | | |
| 1 Operating Revenues: | | | | | | |
| 2 General Business Revenues | (13,895,939) | (13,895,939) | - | - | - | - |
| 3 Interdepartmental | - | - | - | - | - | - |
| 4 Special Sales | - | - | - | - | - | - |
| 5 Other Operating Revenues | - | - | - | - | - | - |
| 6 Total Operating Revenues | (13,895,939) | (13,895,939) | - | - | - | - |
| 7 | | | | | | |
| 8 Operating Expenses: | | | | | | |
| 9 Steam Production | 69,875 | - | 12,553 | - | 57,321 | - |
| 10 Nuclear Production | - | - | - | - | - | - |
| 11 Hydro Production | 37,892 | - | 6,807 | - | 31,084 | - |
| 12 Other Power Supply | 117,799 | (87) | 7,330 | - | 33,470 | 61,620 |
| 13 Transmission | (273,410) | - | 5,630 | - | 25,708 | (304,748) |
| 14 Distribution | (286,678) | (78) | 6,673 | 10,823 | 30,471 | (384,619) |
| 15 Customer Accounting | (424,824) | (256) | - | 6,269 | - | 28,624 |
| 16 Customer Service & Info | (22,276) | (19,019) | - | 1,035 | - | 4,724 |
| 17 Sales | - | - | - | - | - | - |
| 18 Administrative & General | (467,742) | 16,416 | 7,803 | 420 | 35,631 | 1,916 |
| 19 Total O&M Expenses | (1,249,364) | (3,024) | 46,797 | 18,546 | 213,685 | 84,684 |
| 20 Depreciation | (540,691) | (540,691) | - | - | - | - |
| 21 Amortization | - | - | - | - | - | - |
| 22 Taxes Other Than Income | - | - | - | - | - | - |
| 23 Income Taxes: Federal | (4,051,046) | (4,679,900) | (16,379) | (6,491) | (74,790) | (29,639) |
| 24 State | - | - | - | - | - | 390,879 |
| 25 Deferred Income Taxes | - | - | - | - | - | - |
| 26 Investment Tax Credit Adj. | - | - | - | - | - | - |
| 27 Misc Revenue & Expense | 18,921 | 18,921 | - | - | - | - |
| 28 Total Operating Expenses: | (5,822,180) | (5,204,695) | 30,418 | 12,055 | 138,895 | 55,045 |
| 29 | | | | | | |
| 30 Operating Rev For Return: | (8,073,759) | (8,691,244) | (30,418) | (12,055) | (138,895) | 725,918 |
| 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 | -1.920% | -2.067% | -0.007% | -0.003% | -0.033% | -0.013% |
| 61 Estimated Price Change | 13,020,092 | 14,015,874 | 49,054 | 19,440 | 223,989 | 88,768 |
| 62 | | | | | | (1,170,647) |
| 63 | | | | | | |
| 64 TAX CALCULATION: | | | | | | |
| 65 | | | | | | |
| 66 Operating Revenue | (12,124,805) | (13,371,144) | (46,797) | (18,546) | (213,685) | (84,684) |
| 67 Other Deductions | | | | | | |
| 68 Interest (AFUDC) | (550,387) | - | - | - | - | - |
| 69 Interest | - | - | - | - | - | - |
| 70 Schedule "M" Additions | - | - | - | - | - | - |
| 71 Schedule "M" Deductions | - | - | - | - | - | - |
| 72 Income Before Tax | (11,574,417) | (13,371,144) | (46,797) | (18,546) | (213,685) | (84,684) |
| 73 | | | | | | |
| 74 State Income Taxes | - | - | - | - | - | - |
| 75 | | | | | | |
| 76 Taxable Income | (11,574,417) | (13,371,144) | (46,797) | (18,546) | (213,685) | (84,684) |
| 77 | | | | | | |
| 78 Federal Income Taxes | (4,051,046) | (4,679,900) | (16,379) | (6,491) | (74,790) | (29,639) |

| | 4.5 | 4.6 | 4.7 | 4.8 | 4.9 | 0 | 0 |
|-------------------------------|-------------|-----------------------------|---|----------------|------------------------------|--------|--------|
| | Advertising | Memberships & Subscriptions | Revenue-Sensitive/Uncollectible Expense | Legal Expenses | Remove Non-Recurring Entries | 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 | - | - | - | 15,466 | - | - | - |
| 13 Transmission | - | - | - | - | - | - | - |
| 14 Distribution | - | - | - | 633 | - | - | - |
| 15 Customer Accounting | - | - | (459,461) | - | - | - | - |
| 16 Customer Service & Info | (9,015) | - | - | - | - | - | - |
| 17 Sales | - | - | - | - | - | - | - |
| 18 Administrative & General | 492 | (6,286) | - | (35,085) | - | - | - |
| 19 Total O&M Expenses | (8,523) | (6,286) | (459,461) | (18,986) | - | - | - |
| 20 Depreciation | - | - | - | - | - | - | - |
| 21 Amortization | - | - | - | - | - | - | - |
| 22 Taxes Other Than Income | - | - | - | - | - | - | - |
| 23 Income Taxes: Federal | 2,983 | 2,200 | 160,811 | 6,645 | 192,636 | - | - |
| 24 State | - | - | - | - | - | - | - |
| 25 Deferred Income Taxes | - | - | - | - | - | - | - |
| 26 Investment Tax Credit Adj. | - | - | - | - | - | - | - |
| 27 Misc Revenue & Expense | - | - | - | - | - | - | - |
| 28 Total Operating Expenses: | (5,540) | (4,086) | (298,650) | (12,341) | 192,636 | - | - |
| 29 | | | | | | | |
| 30 Operating Rev For Return: | 5,540 | 4,086 | 298,650 | 12,341 | (192,636) | - | - |
| 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% | 0.001% | 0.071% | 0.003% | -0.046% | 0.000% | 0.000% |
| 61 Estimated Price Change | (8,933) | (6,589) | (481,616) | (19,901) | 310,652 | - | - |
| 62 | | | | | | | |
| 63 | | | | | | | |
| 64 TAX CALCULATION: | | | | | | | |
| 65 | | | | | | | |
| 66 Operating Revenue | 8,523 | 6,286 | 459,461 | 18,986 | - | - | - |
| 67 Other Deductions | - | - | - | - | (550,387) | - | - |
| 68 Interest (AFUDC) | - | - | - | - | - | - | - |
| 69 Interest | - | - | - | - | - | - | - |
| 70 Schedule "M" Additions | - | - | - | - | - | - | - |
| 71 Schedule "M" Deductions | - | - | - | - | - | - | - |
| 72 Income Before Tax | 8,523 | 6,286 | 459,461 | 18,986 | 550,387 | - | - |
| 73 | | | | | | | |
| 74 State Income Taxes | - | - | - | - | - | - | - |
| 75 | | | | | | | |
| 76 Taxable Income | 8,523 | 6,286 | 459,461 | 18,986 | 550,387 | - | - |
| 77 | | | | | | | |
| 78 Federal Income Taxes | 2,983 | 2,200 | 160,811 | 6,645 | 192,636 | - | - |

| | 4.1 | 4.2 | 4.2.1 | 4.3 | 4.3.1 | 4.4 |
|-------------------------------|---------------------------------------|---|---|---|---|-------------------------|
| | Miscellaneous Expense & Revenue | General Wage Increase - Annualizing | (cont.) General Wage Increase - Annualizing | General Wage Increase - Pro Forma | (cont.) General Wage Increase - Pro Forma | Injuries and Damages |
| Total Normalized | | | | | | |
| 1 Operating Revenues: | | | | | | |
| 2 General Business Revenues | (13,895,939) | (13,895,939) | - | - | - | - |
| 3 Interdepartmental | - | - | - | - | - | - |
| 4 Special Sales | - | - | - | - | - | - |
| 5 Other Operating Revenues | - | - | - | - | - | - |
| 6 Total Operating Revenues | (13,895,939) | (13,895,939) | - | - | - | - |
| 7 | | | | | | |
| 8 Operating Expenses: | | | | | | |
| 9 Steam Production | 12,553 | - | 12,553 | - | - | - |
| 10 Nuclear Production | - | - | - | - | - | - |
| 11 Hydro Production | 6,807 | - | 6,807 | - | - | - |
| 12 Other Power Supply | 84,329 | (87) | 7,330 | - | - | 61,620 |
| 13 Transmission | (299,118) | - | 5,630 | - | - | (304,748) |
| 14 Distribution | (366,568) | (78) | 6,673 | 10,823 | - | (384,619) |
| 15 Customer Accounting | (453,448) | (256) | - | 6,269 | - | - |
| 16 Customer Service & Info | (26,999) | (19,019) | - | 1,035 | - | - |
| 17 Sales | - | - | - | - | - | - |
| 18 Administrative & General | (505,290) | 16,416 | 7,803 | 420 | - | (489,050) |
| 19 Total O&M Expenses | (1,547,733) | (3,024) | 46,797 | 18,546 | - | (1,116,797) |
| 20 Depreciation | (540,691) | (540,691) | - | - | - | - |
| 21 Amortization | - | - | - | - | - | - |
| 22 Taxes Other Than Income | - | - | - | - | - | - |
| 23 Income Taxes: Federal | (3,946,617) | (4,679,900) | (16,379) | (6,491) | - | 390,879 |
| 24 State | - | - | - | - | - | - |
| 25 Deferred Income Taxes | - | - | - | - | - | - |
| 26 Investment Tax Credit Adj. | - | - | - | - | - | - |
| 27 Misc Revenue & Expense | 18,921 | 18,921 | - | - | - | - |
| 28 Total Operating Expenses: | (6,016,120) | (5,204,695) | 30,418 | 12,055 | - | (725,918) |
| 29 | | | | | | |
| 30 Operating Rev For Return: | (7,879,819) | (8,691,244) | (30,418) | (12,055) | - | 725,918 |
| 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 | -1.874% | -2.067% | -0.007% | -0.003% | 0.000% | 0.000% |
| 61 Estimated Price Change | 12,707,335 | 14,015,874 | 49,054 | 19,440 | - | (1,170,647) |
| 62 | | | | | | |
| 63 | | | | | | |
| 64 TAX CALCULATION: | | | | | | |
| 65 | | | | | | |
| 66 Operating Revenue | (11,826,435) | (13,371,144) | (46,797) | (18,546) | - | 1,116,797 |
| 67 Other Deductions | - | - | - | - | - | - |
| 68 Interest (AFUDC) | (550,387) | - | - | - | - | - |
| 69 Interest | - | - | - | - | - | - |
| 70 Schedule "M" Additions | - | - | - | - | - | - |
| 71 Schedule "M" Deductions | - | - | - | - | - | - |
| 72 Income Before Tax | (11,276,048) | (13,371,144) | (46,797) | (18,546) | - | 1,116,797 |
| 73 | | | | | | |
| 74 State Income Taxes | - | - | - | - | - | - |
| 75 | | | | | | |
| 76 Taxable Income | (11,276,048) | (13,371,144) | (46,797) | (18,546) | - | 1,116,797 |
| 77 | | | | | | |
| 78 Federal Income Taxes | (3,946,617) | (4,679,900) | (16,379) | (6,491) | - | 390,879 |

| | 4.5 | 4.6 | 4.7 | 4.8 | 4.9 | 0 | 0 |
|-------------------------------|-------------|-----------------------------|---|----------------|------------------------------|--------|--------|
| | Advertising | Memberships & Subscriptions | Revenue-Sensitive/Uncollectible Expense | Legal Expenses | Remove Non-Recurring Entries | 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 | - | - | - | 15,466 | - | - | - |
| 13 Transmission | - | - | - | - | - | - | - |
| 14 Distribution | - | - | - | 633 | - | - | - |
| 15 Customer Accounting | - | - | (459,461) | - | - | - | - |
| 16 Customer Service & Info | (9,015) | - | - | - | - | - | - |
| 17 Sales | - | - | - | - | - | - | - |
| 18 Administrative & General | 492 | (6,286) | - | (35,085) | - | - | - |
| 19 Total O&M Expenses | (8,523) | (6,286) | (459,461) | (18,986) | - | - | - |
| 20 Depreciation | - | - | - | - | - | - | - |
| 21 Amortization | - | - | - | - | - | - | - |
| 22 Taxes Other Than Income | - | - | - | - | - | - | - |
| 23 Income Taxes: Federal | 2,983 | 2,200 | 160,811 | 6,645 | 192,636 | - | - |
| 24 State | - | - | - | - | - | - | - |
| 25 Deferred Income Taxes | - | - | - | - | - | - | - |
| 26 Investment Tax Credit Adj. | - | - | - | - | - | - | - |
| 27 Misc Revenue & Expense | - | - | - | - | - | - | - |
| 28 Total Operating Expenses: | (5,540) | (4,086) | (298,650) | (12,341) | 192,636 | - | - |
| 29 | | | | | | | |
| 30 Operating Rev For Return: | 5,540 | 4,086 | 298,650 | 12,341 | (192,636) | - | - |
| 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% | 0.001% | 0.071% | 0.003% | -0.046% | 0.000% | 0.000% |
| 61 Estimated Price Change | (8,933) | (6,589) | (481,616) | (19,901) | 310,652 | - | - |
| 62 | | | | | | | |
| 63 | | | | | | | |
| 64 TAX CALCULATION: | | | | | | | |
| 65 | | | | | | | |
| 66 Operating Revenue | 8,523 | 6,286 | 459,461 | 18,986 | - | - | - |
| 67 Other Deductions | - | - | - | - | (550,387) | - | - |
| 68 Interest (AFUDC) | - | - | - | - | - | - | - |
| 69 Interest | - | - | - | - | - | - | - |
| 70 Schedule "M" Additions | - | - | - | - | - | - | - |
| 71 Schedule "M" Deductions | - | - | - | - | - | - | - |
| 72 Income Before Tax | 8,523 | 6,286 | 459,461 | 18,986 | 550,387 | - | - |
| 73 | | | | | | | |
| 74 State Income Taxes | - | - | - | - | - | - | - |
| 75 | | | | | | | |
| 76 Taxable Income | 8,523 | 6,286 | 459,461 | 18,986 | 550,387 | - | - |
| 77 | | | | | | | |
| 78 Federal Income Taxes | 2,983 | 2,200 | 160,811 | 6,645 | 192,636 | - | - |

| | 4.1 | 4.2 | 4.2.1 | 4.3 | 4.3.1 | 4.4 |
|-------------------------------|---------------------------------------|---|---|---|---|-------------------------|
| | Miscellaneous Expense & Revenue | General Wage Increase - Annualizing | (cont.) General Wage Increase - Annualizing | General Wage Increase - Pro Forma | (cont.) General Wage Increase - Pro Forma | Injuries and Damages |
| 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 | 57,321 | - | - | 57,321 | - | - |
| 10 Nuclear Production | - | - | - | - | - | - |
| 11 Hydro Production | 31,084 | - | - | 31,084 | - | - |
| 12 Other Power Supply | 33,470 | - | - | 33,470 | - | - |
| 13 Transmission | 25,708 | - | - | 25,708 | - | - |
| 14 Distribution | 79,890 | - | - | 30,471 | 49,420 | - |
| 15 Customer Accounting | 28,624 | - | - | - | 28,624 | - |
| 16 Customer Service & Info | 4,724 | - | - | - | 4,724 | - |
| 17 Sales | - | - | - | - | - | - |
| 18 Administrative & General | 37,547 | - | - | 35,631 | 1,916 | - |
| 19 Total O&M Expenses | 298,369 | - | - | 213,685 | 84,684 | - |
| 20 Depreciation | - | - | - | - | - | - |
| 21 Amortization | - | - | - | - | - | - |
| 22 Taxes Other Than Income | - | - | - | - | - | - |
| 23 Income Taxes: Federal | (104,429) | - | - | (74,790) | (29,639) | - |
| 24 State | - | - | - | - | - | - |
| 25 Deferred Income Taxes | - | - | - | - | - | - |
| 26 Investment Tax Credit Adj. | - | - | - | - | - | - |
| 27 Misc Revenue & Expense | - | - | - | - | - | - |
| 28 Total Operating Expenses: | 193,940 | - | - | 138,895 | 55,045 | - |
| 29 | | | | | | |
| 30 Operating Rev For Return: | (193,940) | - | - | (138,895) | (55,045) | - |
| 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 | -0.047% | 0.000% | 0.000% | 0.000% | -0.034% | -0.013% |
| 61 Estimated Price Change | 312,756 | - | - | 223,989 | 88,768 | - |
| 62 | | | | | | |
| 63 | | | | | | |
| 64 TAX CALCULATION: | | | | | | |
| 65 | | | | | | |
| 66 Operating Revenue | (298,369) | - | - | (213,685) | (84,684) | - |
| 67 Other Deductions | - | - | - | - | - | - |
| 68 Interest (AFUDC) | - | - | - | - | - | - |
| 69 Interest | - | - | - | - | - | - |
| 70 Schedule "M" Additions | - | - | - | - | - | - |
| 71 Schedule "M" Deductions | - | - | - | - | - | - |
| 72 Income Before Tax | (298,369) | - | - | (213,685) | (84,684) | - |
| 73 | | | | | | |
| 74 State Income Taxes | - | - | - | - | - | - |
| 75 | | | | | | |
| 76 Taxable Income | (298,369) | - | - | (213,685) | (84,684) | - |
| 77 | | | | | | |
| 78 Federal Income Taxes | (104,429) | - | - | (74,790) | (29,639) | - |

| | 4.5 | 4.6 | 4.7 | 4.8 | 4.9 | 0 | 0 |
|-------------------------------|-------------|-----------------------------|---|----------------|------------------------------|--------|--------|
| | Advertising | Memberships & Subscriptions | Revenue-Sensitive/Uncollectible Expense | Legal Expenses | Remove Non-Recurring Entries | 0 | 0 |
| 1 Operating Revenues: | | | | | | | |
| 2 General Business Revenues | - | - | - | - | - | - | - |
| 3 Interdepartmental | - | - | - | - | - | - | - |
| 4 Special Sales | - | - | - | - | - | - | - |
| 5 Other Operating Revenues | - | - | - | - | - | - | - |
| 6 Total Operating Revenues | - | - | - | - | - | - | - |
| 7 | | | | | | | |
| 8 Operating Expenses: | | | | | | | |
| 9 Steam Production | - | - | - | - | - | - | - |
| 10 Nuclear Production | - | - | - | - | - | - | - |
| 11 Hydro Production | - | - | - | - | - | - | - |
| 12 Other Power Supply | - | - | - | - | - | - | - |
| 13 Transmission | - | - | - | - | - | - | - |
| 14 Distribution | - | - | - | - | - | - | - |
| 15 Customer Accounting | - | - | - | - | - | - | - |
| 16 Customer Service & Info | - | - | - | - | - | - | - |
| 17 Sales | - | - | - | - | - | - | - |
| 18 Administrative & General | - | - | - | - | - | - | - |
| 19 Total O&M Expenses | - | - | - | - | - | - | - |
| 20 Depreciation | - | - | - | - | - | - | - |
| 21 Amortization | - | - | - | - | - | - | - |
| 22 Taxes Other Than Income | - | - | - | - | - | - | - |
| 23 Income Taxes: Federal | - | - | - | - | - | - | - |
| 24 State | - | - | - | - | - | - | - |
| 25 Deferred Income Taxes | - | - | - | - | - | - | - |
| 26 Investment Tax Credit Adj. | - | - | - | - | - | - | - |
| 27 Misc Revenue & Expense | - | - | - | - | - | - | - |
| 28 Total Operating Expenses: | - | - | - | - | - | - | - |
| 29 | | | | | | | |
| 30 Operating Rev For Return: | - | - | - | - | - | - | - |
| 31 | | | | | | | |
| 32 Rate Base: | | | | | | | |
| 33 Electric Plant In Service | - | - | - | - | - | - | - |
| 34 Plant Held for Future Use | - | - | - | - | - | - | - |
| 35 Misc Deferred Debits | - | - | - | - | - | - | - |
| 36 Elec Plant Acq Adj | - | - | - | - | - | - | - |
| 37 Nuclear Fuel | - | - | - | - | - | - | - |
| 38 Prepayments | - | - | - | - | - | - | - |
| 39 Fuel Stock | - | - | - | - | - | - | - |
| 40 Material & Supplies | - | - | - | - | - | - | - |
| 41 Working Capital | - | - | - | - | - | - | - |
| 42 Weatherization Loans | - | - | - | - | - | - | - |
| 43 Misc Rate Base | - | - | - | - | - | - | - |
| 44 Total Electric Plant: | - | - | - | - | - | - | - |
| 45 | | | | | | | |
| 46 Deductions: | | | | | | | |
| 47 Accum Prov For Deprec | - | - | - | - | - | - | - |
| 48 Accum Prov For Amort | - | - | - | - | - | - | - |
| 49 Accum Def Income Tax | - | - | - | - | - | - | - |
| 50 Unamortized ITC | - | - | - | - | - | - | - |
| 51 Customer Adv For Const | - | - | - | - | - | - | - |
| 52 Customer Service Deposits | - | - | - | - | - | - | - |
| 53 Miscellaneous Deductions | - | - | - | - | - | - | - |
| 54 | | | | | | | |
| 55 Total Deductions: | - | - | - | - | - | - | - |
| 56 | | | | | | | |
| 57 Total Rate Base: | - | - | - | - | - | - | - |
| 58 | | | | | | | |
| 59 | | | | | | | |
| 60 Estimated ROE impact | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% |
| 61 Estimated Price Change | - | - | - | - | - | - | - |
| 62 | | | | | | | |
| 63 | | | | | | | |
| 64 TAX CALCULATION: | | | | | | | |
| 65 | | | | | | | |
| 66 Operating Revenue | - | - | - | - | - | - | - |
| 67 Other Deductions | - | - | - | - | - | - | - |
| 68 Interest (AFUDC) | - | - | - | - | - | - | - |
| 69 Interest | - | - | - | - | - | - | - |
| 70 Schedule "M" Additions | - | - | - | - | - | - | - |
| 71 Schedule "M" Deductions | - | - | - | - | - | - | - |
| 72 Income Before Tax | - | - | - | - | - | - | - |
| 73 | | | | | | | |
| 74 State Income Taxes | - | - | - | - | - | - | - |
| 75 | | | | | | | |
| 76 Taxable Income | - | - | - | - | - | - | - |
| 77 | | | | | | | |
| 78 Federal Income Taxes | - | - | - | - | - | - | - |

| | ACCOUNT | Type | TOTAL COMPANY | FACTOR | FACTOR % | WASHINGTON ALLOCATED | REF# |
|-----------------------------------|---------|------|---------------------|--------|----------|-------------------------|-------|
| Adjustment to Revenue: | | | | | | | |
| Residential | 440 | RES | (7,049,538) | WA | Situs | (7,049,538) | 4.1.1 |
| Commercial and Industrial | 442 | RES | (6,795,939) | WA | Situs | (6,795,939) | 4.1.1 |
| Street & Highway Lighting | 444 | RES | (50,462) | | | (50,462) | 4.1.1 |
| | | | <u>(13,895,939)</u> | | | <u>(13,895,939)</u> | |
| Gain on Property Sales | 421 | RES | (107,540) | CAGE | 0.000% | - | |
| Gain on Property Sales | 421 | RES | (32,090) | UT | Situs | - | |
| Gain on Property Sales | 421 | RES | (411) | CAGW | 22.498% | (93) | |
| Gain on Property Sales | 421 | RES | 280,579 | SO | 6.835% | 19,178 | |
| Loss on Property Sales | 421 | RES | 84 | CAGE | 0.000% | - | |
| Loss on Property Sales | 421 | RES | 83 | OR | Situs | - | |
| Loss on Property Sales | 421 | RES | (2,416) | SO | 6.835% | (165) | |
| | | | <u>138,288</u> | | | <u>18,921</u> | 4.1.2 |
| Adjustment to Expense: | | | | | | | |
| Steam Depreciation Expense | 403SP | RES | (2,403,245) | CAGW | 22.498% | (540,691) | |
| Amortization of Unrecovered Plant | 407 | RES | 2,403,245 | OR | Situs | - | |
| Other Expenses | 557 | RES | (1,066) | SG | 8.131% | (87) | |
| Oper Superv & Eng | 580 | RES | (1,207) | SNPD | 6.505% | (78) | |
| Customer Records | 903 | RES | (3,616) | CN | 7.071% | (256) | |
| Customer Records | 903 | RES | (10,466) | OR | Situs | - | |
| Informational Advertising | 909 | RES | (268,982) | CN | 7.071% | (19,019) | |
| Informational Advertising | 909 | RES | (12,151) | OR | Situs | - | |
| Informational Advertising | 909 | RES | 500 | ID | Situs | - | |
| Informational Advertising | 909 | RES | 5,029 | UT | Situs | - | |
| Informational Advertising | 909 | RES | 3,240 | WY-ALL | Situs | - | |
| Office Supplies and Expense | 921 | RES | (33,529) | SO | 6.835% | (2,292) | |
| Outside Services | 923 | RES | (71,794) | SO | 6.835% | (4,907) | |
| Regulatory Commission Expense | 928 | RES | 51,516 | SO | 6.835% | 3,521 | |
| Regulatory Commission Expense | 928 | RES | (51,516) | WY-ALL | Situs | - | |
| Regulatory Commission Expense | 928 | RES | 1,603 | ID | Situs | - | |
| Regulatory Commission Expense | 928 | RES | (1,603) | UT | Situs | - | |
| Duplicate Charges | 929 | RES | 30,183 | SO | 6.835% | 2,063 | |
| Advertising | 930 | RES | 255,000 | CN | 7.071% | 18,031 | |
| | | | <u>(108,859)</u> | | | <u>(543,715)</u> | 4.1.2 |

Description of Adjustment

This adjustment recognizes the deferral of Washington revenues related to accelerated steam depreciation and decoupling. It also reallocates gains and losses on property sales to reflect the appropriate allocation. In addition, this adjustment corrects the accounts and allocations of certain revenues and miscellaneous expenses.

PacifiCorp

Results of Operations - Dec 2017

Miscellaneous General Expense & Revenue

Revenues that need to be included in results:

| | Accelerated Depn at Bridger and Colstrip Plants | Washington Decoupling | Annualization Adjustment for Year 2 Increase Accelerated Depn at Bridger and Colstrip Plants | Total | Account | Factor | |
|---------------------------|---|--------------------------|---|---------------------|------------|-----------|----------------|
| Residential | (5,206,177) | (1,397,803) | (445,559) | (7,049,538) | 440 | WA | Ref 4.1 |
| Commercial & Industrial | (6,368,270) | 117,345 | (545,014) | (6,795,939) | 442 | WA | Ref 4.1 |
| Street & Highway Lighting | (46,484) | - | (3,978) | (50,462) | 444 | WA | Ref 4.1 |
| | (11,620,930) | (1,280,458) | (994,551) | (13,895,939) | | | |

PacifiCorp
 Results of Operations - Dec 2017
 Miscellaneous General Expense & Revenue
 Adjustments Required

| Description | FERC | Factor | Amount | |
|--|-------|--------|-------------------------|---------|
| FERC 421 - (Gain)/Loss on Sale of Utility Plant | | | | |
| Gain on Property Sales | 421 | CAGE | (107,540) | |
| Gain on Property Sales | 421 | UT | (79,549) | |
| Gain on Property Sales | 421 | CAGW | (411) | |
| Gain on Property Sales | 421 | SO | 280,579 | |
| Gain on Property Sales | 421 | UT | 47,459 | |
| Loss on Property Sales | 421 | CAGE | 84 | |
| Loss on Property Sales | 421 | OR | 83 | |
| Loss on Property Sales | 421 | SO | (2,416) | |
| | | | <u>138,288</u> | Ref 4.1 |
| Depreciation Allocation Correction | | | | |
| System allocated give-back | 403SP | CAGW | (2,403,245) | |
| Situs allocated give-back | 407 | OR | <u>2,403,245</u> | |
| | | | <u>-</u> | |
| Non Regulated Flights | | | | |
| Other Expenses | 557 | SG | (1,066) | |
| Oper Superv & Eng | 580 | SNPD | (1,207) | |
| | | | <u>(2,272)</u> | |
| Informational & Instructional Advertising | | | | |
| Blue Sky | 909 | CN | (4,509) | |
| Blue Sky | 909 | OR | (11,591) | |
| Blue Sky | 903 | CN | (3,616) | |
| Blue Sky | 903 | OR | (10,466) | |
| Blue Sky | 929 | SO | 30,183 | |
| DSM | 909 | CN | (703) | |
| Sponsorships | 909 | OR | (560) | |
| Campaign | 909 | CN | (255,000) | |
| Campaign | 930 | CN | 255,000 | |
| Remove system allocation | 909 | CN | (8,769) | |
| Add situs allocation | 909 | ID | 500 | |
| Add situs allocation | 909 | UT | 5,029 | |
| Add situs allocation | 909 | WY | 3,240 | |
| | | | <u>(1,263)</u> | |
| FERC 921 - Office Supplies & Expenses | | | | |
| Expense removal | 921 | SO | <u>(33,529)</u> | |
| FERC 923 - Outside Services | | | | |
| Intercompany SERP Costs | 923 | SO | <u>(71,794)</u> | |
| FERC 928 - Regulatory Commission Expense | | | | |
| Reclassify EverPower Wind Holdings costs | 928 | SO | 51,516 | |
| Reclassify EverPower Wind Holdings costs | 928 | WY | (51,516) | |
| Reclassify Idaho Line Extension | 928 | ID | 1,603 | |
| Reclassify Idaho Line Extension | 928 | UT | (1,603) | |
| | | | <u>-</u> | |
| Total Expense | | | <u><u>(108,859)</u></u> | Ref 4.1 |

| | <u>ACCOUNT</u> | <u>Type</u> | <u>TOTAL</u> <u>COMPANY</u> | <u>FACTOR</u> | <u>FACTOR %</u> | <u>WASHINGTON</u> <u>ALLOCATED</u> | <u>REF#</u> |
|-------------------------------|----------------|-------------|--------------------------------|---------------|-----------------|---------------------------------------|-------------|
| Adjustment to Expense: | | | | | | | |
| Steam Operations | 500 | RES | 132,921 | CAGE | 0.000% | - | |
| Steam Operations | 500 | RES | 11,813 | JBG | 22.498% | 2,658 | |
| Steam Operations | 500 | RES | 94 | SG | 8.131% | 8 | |
| Fuel Related-Non NPC | 501 | RES | 327 | CAEE | 0.000% | - | |
| Hydro Operations | 535 | RES | 15,566 | CAGE | 0.000% | - | |
| Hydro Operations | 535 | RES | 22,379 | CAGW | 22.498% | 5,035 | |
| Other Operations | 549 | RES | 27 | OR | Situs | - | |
| Other Power Supply Expenses | 557 | RES | 227 | CAGE | 0.000% | - | |
| Other Power Supply Expenses | 557 | RES | (5) | JBE | 22.852% | (1) | |
| Other Power Supply Expenses | 557 | RES | 68,326 | SG | 8.131% | 5,556 | |
| Other Power Supply Expenses | 557 | RES | 51 | ID | Situs | - | |
| Transmission Operations | 560 | RES | 8,141 | CAGE | 0.000% | - | |
| Transmission Operations | 560 | RES | 1,795 | CAGW | 22.498% | 404 | |
| Transmission Operations | 560 | RES | 141 | JBG | 22.498% | 32 | |
| Transmission Operations | 560 | RES | 31,514 | SG | 8.131% | 2,562 | |
| Distribution Operations | 580 | RES | 47,071 | SNPD | 6.505% | 3,062 | |
| Distribution Operations | 580 | RES | 1,919 | CA | Situs | - | |
| Distribution Operations | 580 | RES | 3,210 | ID | Situs | - | |
| Distribution Operations | 580 | RES | 16,881 | OR | Situs | - | |
| Distribution Operations | 580 | RES | 3,611 | WA | Situs | 3,611 | |
| Distribution Operations | 580 | RES | 5,338 | WY-ALL | Situs | - | |
| Distribution Operations | 580 | RES | 21,505 | UT | Situs | - | |
| Administrative & General | 920 | RES | 113,872 | SO | 6.835% | 7,784 | |
| Administrative & General | 920 | RES | 278 | CA | Situs | - | |
| Administrative & General | 920 | RES | 109 | ID | Situs | - | |
| Administrative & General | 920 | RES | 474 | OR | Situs | - | |
| Administrative & General | 920 | RES | 20 | WA | Situs | 20 | |
| Administrative & General | 920 | RES | 229 | WY-ALL | Situs | - | |
| Administrative & General | 920 | RES | 544 | UT | Situs | - | |
| Steam Maintenance | 512 | RES | 67,718 | CAGE | 0.000% | - | |
| Steam Maintenance | 512 | RES | 43,950 | JBG | 22.498% | 9,888 | |
| Hydro Maintenance | 545 | RES | 2,339 | CAGE | 0.000% | - | |
| Hydro Maintenance | 545 | RES | 7,879 | CAGW | 22.498% | 1,773 | |
| Other Operations | 548 | RES | 14,188 | CAGE | 0.000% | - | |
| Other Operations | 548 | RES | 5,006 | CAGW | 22.498% | 1,126 | |
| Other Operations | 548 | RES | 3,143 | SG | 8.131% | 256 | |
| Other Maintenance | 553 | RES | 4,615 | CAGE | 0.000% | - | |
| Other Maintenance | 553 | RES | 1,750 | CAGW | 22.498% | 394 | |
| Transmission Maintenance | 571 | RES | 16,823 | CAGE | 0.000% | - | |
| Transmission Maintenance | 571 | RES | 7,985 | CAGW | 22.498% | 1,796 | |
| Transmission Maintenance | 571 | RES | 9,186 | SG | 8.131% | 747 | |
| Transmission Maintenance | 571 | RES | 394 | JBG | 22.498% | 89 | |
| Distribution Maintenance | 593 | RES | 10,202 | CA | Situs | - | |
| Distribution Maintenance | 593 | RES | 11,687 | ID | Situs | - | |
| Distribution Maintenance | 593 | RES | 53,148 | OR | Situs | - | |
| | | | <u>768,386</u> | | | <u>46,797</u> | |

Description of Adjustment:

This adjustment annualizes the wage and benefit increases that occurred during the twelve month period ended December 2017 for labor charged to operations and maintenance accounts. See page 4.3.2 for more information on how this adjustment was calculated.

| | <u>ACCOUNT</u> | <u>Type</u> | <u>TOTAL</u> <u>COMPANY</u> | <u>FACTOR</u> | <u>FACTOR %</u> | <u>WASHINGTON</u> <u>ALLOCATED</u> | <u>REF#</u> |
|-------------------------------|----------------|-------------|--------------------------------|---------------|-----------------|---------------------------------------|-------------|
| Adjustment to Expense: | | | | | | | |
| Distribution Maintenance | 593 | RES | 9,626 | WA | Situs | 9,626 | |
| Distribution Maintenance | 593 | RES | 20,566 | WY-ALL | Situs | - | |
| Distribution Maintenance | 593 | RES | 70,507 | UT | Situs | - | |
| Distribution Maintenance | 593 | RES | 18,409 | SNPD | 6.505% | 1,197 | |
| Customer Accounts | 903 | RES | 64,234 | CN | 7.071% | 4,542 | |
| Customer Accounts | 903 | RES | 1,840 | CA | Situs | - | |
| Customer Accounts | 903 | RES | 3,990 | ID | Situs | - | |
| Customer Accounts | 903 | RES | 19,300 | OR | Situs | - | |
| Customer Accounts | 903 | RES | 1,727 | WA | Situs | 1,727 | |
| Customer Accounts | 903 | RES | 3,232 | WY-ALL | Situs | - | |
| Customer Accounts | 903 | RES | 11,054 | UT | Situs | - | |
| Customer Services | 908 | RES | 5,617 | CN | 7.071% | 397 | |
| Customer Services | 908 | RES | 246 | CA | Situs | - | |
| Customer Services | 908 | RES | 17 | ID | Situs | - | |
| Customer Services | 908 | RES | 4,165 | OR | Situs | - | |
| Customer Services | 908 | RES | 637 | WA | Situs | 637 | |
| Customer Services | 908 | RES | 1,990 | WY-ALL | Situs | - | |
| Customer Services | 908 | RES | 5,322 | UT | Situs | - | |
| Customer Services | 908 | RES | 94 | OTHER | 0.000% | - | |
| Administrative & General | 935 | RES | 3 | CA | Situs | - | |
| Administrative & General | 935 | RES | 82 | OR | Situs | - | |
| Administrative & General | 935 | RES | 26 | WA | Situs | 26 | |
| Administrative & General | 935 | RES | 8 | WY-ALL | Situs | - | |
| Administrative & General | 935 | RES | 0 | UT | Situs | - | |
| Administrative & General | 935 | RES | 5,761 | SO | 6.835% | 394 | |
| | | | <u>248,453</u> | | | <u>18,546</u> | |

Adjustment Summary:

| | | | |
|------------------|------------------|---------------|------------|
| | 768,386 | 46,797 | Page 4.2 |
| | <u>248,453</u> | <u>18,546</u> | Page 4.2.1 |
| Total Adjustment | <u>1,016,839</u> | <u>65,343</u> | |
| | Ref 4.3.3 | Ref 4.3.8 | |

Description of Adjustment:

This adjustment annualizes the wage and benefit increases that occurred during the twelve month period ended December 2017 for labor charged to operations and maintenance accounts. See page 4.3.2 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 | 606,940 | CAGE | 0.000% | - | |
| Steam Operations | 500 | PRO | 53,942 | JBG | 22.498% | 12,136 | |
| Steam Operations | 500 | PRO | 429 | SG | 8.131% | 35 | |
| Fuel Realted-Non NPC | 501 | PRO | 1,492 | CAEE | 0.000% | - | |
| Hydro Operations | 535 | PRO | 71,076 | CAGE | 0.000% | - | |
| Hydro Operations | 535 | PRO | 102,185 | CAGW | 22.498% | 22,990 | |
| Other Operations | 549 | PRO | 123 | OR | Situs | - | |
| Other Power Supply Expenses | 557 | PRO | 1,035 | CAGE | 0.000% | - | |
| Other Power Supply Expenses | 557 | PRO | (24) | JBE | 22.852% | (5) | |
| Other Power Supply Expenses | 557 | PRO | 311,987 | SG | 8.131% | 25,368 | |
| Other Power Supply Expenses | 557 | PRO | 231 | ID | Situs | - | |
| Transmission Operations | 560 | PRO | 37,172 | CAGE | 0.000% | - | |
| Transmission Operations | 560 | PRO | 8,197 | CAGW | 22.498% | 1,844 | |
| Transmission Operations | 560 | PRO | 645 | JBG | 22.498% | 145 | |
| Transmission Operations | 560 | PRO | 143,900 | SG | 8.131% | 11,701 | |
| Distribution Operations | 580 | PRO | 214,936 | SNPD | 6.505% | 13,981 | |
| Distribution Operations | 580 | PRO | 8,761 | CA | Situs | - | |
| Distribution Operations | 580 | PRO | 14,659 | ID | Situs | - | |
| Distribution Operations | 580 | PRO | 77,080 | OR | Situs | - | |
| Distribution Operations | 580 | PRO | 16,490 | WA | Situs | 16,490 | |
| Distribution Operations | 580 | PRO | 24,376 | WY-ALL | Situs | - | |
| Distribution Operations | 580 | PRO | 98,194 | UT | Situs | - | |
| Administrative & General | 920 | PRO | 519,961 | SO | 6.835% | 35,541 | |
| Administrative & General | 920 | PRO | 1,268 | CA | Situs | - | |
| Administrative & General | 920 | PRO | 496 | ID | Situs | - | |
| Administrative & General | 920 | PRO | 2,163 | OR | Situs | - | |
| Administrative & General | 920 | PRO | 90 | WA | Situs | 90 | |
| Administrative & General | 920 | PRO | 1,045 | WY-ALL | Situs | - | |
| Administrative & General | 920 | PRO | 2,484 | UT | Situs | - | |
| Steam Maintenance | 512 | PRO | 309,213 | CAGE | 0.000% | - | |
| Steam Maintenance | 512 | PRO | 200,682 | JBG | 22.498% | 45,150 | |
| Hydro Maintenance | 545 | PRO | 10,678 | CAGE | 0.000% | - | |
| Hydro Maintenance | 545 | PRO | 35,977 | CAGW | 22.498% | 8,094 | |
| Other Operations | 548 | PRO | 64,784 | CAGE | 0.000% | - | |
| Other Operations | 548 | PRO | 22,857 | CAGW | 22.498% | 5,143 | |
| Other Operations | 548 | PRO | 14,350 | SG | 8.131% | 1,167 | |
| Other Maintenance | 553 | PRO | 21,074 | CAGE | 0.000% | - | |
| Other Maintenance | 553 | PRO | 7,991 | CAGW | 22.498% | 1,798 | |
| Transmission Maintenance | 571 | PRO | 76,818 | CAGE | 0.000% | - | |
| Transmission Maintenance | 571 | PRO | 36,459 | CAGW | 22.498% | 8,203 | |
| Transmission Maintenance | 571 | PRO | 41,944 | SG | 8.131% | 3,410 | |
| Transmission Maintenance | 571 | PRO | 1,800 | JBG | 22.498% | 405 | |
| Distribution Maintenance | 593 | PRO | 46,582 | CA | Situs | - | |
| Distribution Maintenance | 593 | PRO | 53,363 | ID | Situs | - | |
| | | | <u>3,265,905</u> | | | <u>213,685</u> | |

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 2018 for labor charged to operation & maintenance accounts. See page 4.3.2 or more information on how this adjustment was calculated.

| | <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: | | | | | | | |
| Distribution Maintenance | 593 | PRO | 242,681 | OR | Situs | - | |
| Distribution Maintenance | 593 | PRO | 43,952 | WA | Situs | 43,952 | |
| Distribution Maintenance | 593 | PRO | 93,906 | WY-ALL | Situs | - | |
| Distribution Maintenance | 593 | PRO | 321,946 | UT | Situs | - | |
| Distribution Maintenance | 593 | PRO | 84,058 | SNPD | 6.505% | 5,468 | |
| Customer Accounts | 903 | PRO | 293,303 | CN | 7.071% | 20,739 | |
| Customer Accounts | 903 | PRO | 8,402 | CA | Situs | - | |
| Customer Accounts | 903 | PRO | 18,219 | ID | Situs | - | |
| Customer Accounts | 903 | PRO | 88,128 | OR | Situs | - | |
| Customer Accounts | 903 | PRO | 7,885 | WA | Situs | 7,885 | |
| Customer Accounts | 903 | PRO | 14,759 | WY-ALL | Situs | - | |
| Customer Accounts | 903 | PRO | 50,476 | UT | Situs | - | |
| Customer Services | 908 | PRO | 25,649 | CN | 7.071% | 1,814 | |
| Customer Services | 908 | PRO | 1,123 | CA | Situs | - | |
| Customer Services | 908 | PRO | 77 | ID | Situs | - | |
| Customer Services | 908 | PRO | 19,020 | OR | Situs | - | |
| Customer Services | 908 | PRO | 2,910 | WA | Situs | 2,910 | |
| Customer Services | 908 | PRO | 9,085 | WY-ALL | Situs | - | |
| Customer Services | 908 | PRO | 24,300 | UT | Situs | - | |
| Customer Services | 908 | PRO | 431 | OTHER | 0.000% | - | |
| Administrative & General | 935 | PRO | 12 | CA | Situs | - | |
| Administrative & General | 935 | PRO | 376 | OR | Situs | - | |
| Administrative & General | 935 | PRO | 118 | WA | Situs | 118 | |
| Administrative & General | 935 | PRO | 35 | WY-ALL | Situs | - | |
| Administrative & General | 935 | PRO | 1 | UT | Situs | - | |
| Administrative & General | 935 | PRO | 26,306 | SO | 6.835% | 1,798 | |
| | | | <u>1,377,161</u> | | | <u>84,684</u> | |

Adjustment Summary:

| | | | |
|------------------|------------------|------------------|------------|
| | 3,265,905 | 213,685 | Page 4.3 |
| | <u>1,377,161</u> | <u>84,684</u> | Page 4.3.1 |
| Total Adjustment | <u>4,643,066</u> | <u>298,369</u> | |
| | Ref 4.3.3 | Ref 4.3.8 | |

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 2018 for labor charged to operation & maintenance accounts. See page 4.3.2 or more information on how this adjustment was calculated.

PacifiCorp
Washington Results of Operations - December 2017
General Wage Increase Adjustment

The unadjusted and restated (12 months ended December 2017) labor expenses are summarized on page 4.3.3. The following is an explanation of the procedures used to develop the labor expenses used in this adjustment.

1. Actual December 2017 total labor related expenses are identified on page 4.3.3.
2. Actual December 2017 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 4.3.4.
3. The restated December 2017 regular time, overtime, and premium pay expenses were then escalated prospectively by labor group to December 2018 (see page 4.3.5). Union and non-union costs were escalated using the contractual and target rates found on page 4.3.6.
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 4.3.9.
5. SERP related expenses are removed from the pro forma period through the pro forma adjustment portion of this adjustment as reflected on page 4.3.3.

PacifiCorp
Washington Results of Operations - December 2017
General Wage Increase Adjustment

| Account | Description | 12 Months Ended December 2017 | Restatement 12 Months Ended December 2017 | Adjustment | Pro Forma 12 Months Ending December 2018 | Adjustment | Ref. |
|---------|-----------------------------------|----------------------------------|---|------------------|--|--------------------|-------|
| 5001XX | Regular Ordinary Time | 413,345,106 | 414,534,373 | 1,189,267 | 422,007,381 | 7,473,007 | |
| 5002XX | Overtime | 57,609,387 | 57,775,140 | 165,752 | 58,816,679 | 1,041,540 | |
| 5003XX | Premium Pay | 7,363,040 | 7,384,224 | 21,185 | 7,517,343 | 133,119 | |
| | Subtotal for Escalation | 478,317,533 | 479,693,737 | 1,376,204 | 488,341,403 | 8,647,666 | 4.3.4 |
| 500410 | Annual Incentive Plan | 27,552,976 | 27,552,976 | - | 28,187,084 | 634,108 | |
| 580500 | Payroll Tax Expense | 36,074,757 | 36,174,549 | 99,792 | 36,846,774 | 672,225 | 4.3.9 |
| 580700 | Payroll Tax Expense-Unemployment | 3,023,889 | 3,023,889 | - | 3,023,889 | - | |
| | Total Payroll Taxes | 39,098,646 | 39,198,438 | 99,792 | 39,870,663 | 672,225 | |
| 501115 | SERP Plan | 3,214,342 | 3,214,342 | - | - | (3,214,342) | |
| 50112X | Medical | 55,738,049 | 55,738,049 | - | 55,738,049 | - | |
| 5011XX | Pension | (3,803,260) | (3,803,260) | - | (3,803,260) | - | |
| 50115X | Post Retirement | (10,048,501) | (10,048,501) | - | (10,048,501) | - | |
| 5012XX | 401(k) | 37,384,639 | 37,384,639 | - | 37,384,639 | - | |
| xxxxx | All Other Labor and Benefit Items | 28,765,564 | 28,765,564 | - | 28,765,564 | - | |
| | Other Labor | 111,250,834 | 111,250,834 | - | 108,036,492 | (3,214,342) | |
| | Total Labor | 656,219,990 | 657,695,986 | 1,475,996 | 664,435,643 | 6,739,657 | 4.3.7 |
| | Non-Utility and Capitalized Labor | 204,138,744 | 204,597,901 | 459,157 | 206,694,493 | 2,096,591 | 4.3.7 |
| | Total Utility Labor | 452,081,246 | 453,098,085 | 1,016,839 | 457,741,150 | 4,643,066 | 4.3.7 |

Page 4.2.1

Page 4.3.1

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

Labor (12 Months Ended December 2017)

| Acct | Account Desc. | 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 |
|--------------------|-------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|----------------|
| 5001XX | Reg/Ordinary Time | 34,271 | 32,476 | 37,021 | 32,245 | 36,265 | 35,047 | 33,221 | 36,498 | 33,254 | 34,218 | 35,653 | 33,276 | 413,345 |
| 5002XX | Overtime | 6,356 | 4,199 | 3,857 | 5,062 | 5,107 | 4,497 | 4,394 | 4,943 | 5,517 | 4,559 | 4,294 | 4,824 | 57,609 |
| 5003XX | Premium Pay | 583 | 560 | 538 | 568 | 497 | 684 | 658 | 716 | 862 | 496 | 560 | 617 | 7,363 |
| Grand Total | | 41,209 | 37,241 | 41,416 | 37,895 | 41,869 | 40,229 | 38,273 | 42,157 | 39,633 | 39,272 | 40,407 | 38,716 | 478,318 |

Ref. 4.3.3
 Ref. 4.3.3
 Ref. 4.3.3
 Ref. 4.3.3

Labor (12 Months Ended 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 | 14,677 | 14,133 | 16,980 | 13,916 | 15,859 | 15,720 | 14,198 | 15,534 | 14,758 | 14,928 | 15,737 | 14,688 | 181,127 |
| 3 | IBEW 125 | 3,151 | 2,856 | 2,921 | 2,869 | 3,424 | 2,957 | 3,026 | 3,260 | 3,062 | 3,244 | 3,118 | 2,714 | 36,624 |
| 4 | IBEW 659 | 5,410 | 3,489 | 3,507 | 3,578 | 3,718 | 3,578 | 3,508 | 4,160 | 3,644 | 3,679 | 3,633 | 3,325 | 45,087 |
| 5 | UWUA 197 | 229 | 157 | 163 | 187 | 148 | 152 | 134 | 145 | 192 | 138 | 180 | 145 | 1,971 |
| 8 | UWUA 127 | 4,142 | 3,684 | 4,148 | 3,983 | 4,399 | 3,977 | 3,810 | 4,012 | 3,760 | 3,955 | 3,932 | 4,174 | 48,225 |
| 9 | IBEW 57 WY | 58 | 48 | 51 | 50 | 46 | 51 | 65 | 65 | 52 | 51 | 57 | 640 | 640 |
| 11 | IBEW 57 PD | 6,162 | 7,655 | 8,350 | 7,633 | 8,471 | 8,507 | 8,264 | 9,118 | 8,890 | 7,763 | 8,250 | 8,106 | 99,170 |
| 12 | IBEW 57 PS | 3,381 | 3,343 | 3,473 | 3,530 | 3,473 | 3,369 | 3,378 | 3,778 | 3,362 | 3,629 | 3,645 | 3,604 | 42,211 |
| 13 | PCCC Non-Exempt | 686 | 671 | 648 | 569 | 636 | 592 | 560 | 671 | 608 | 604 | 604 | 584 | 7,450 |
| 15 | IBEW 57 CT | 354 | 313 | 340 | 331 | 344 | 330 | 336 | 367 | 319 | 321 | 316 | 345 | 4,014 |
| 18 | Non-Exempt | 960 | 910 | 1,071 | 866 | 1,007 | 996 | 972 | 1,046 | 987 | 962 | 1,035 | 986 | 11,798 |
| Grand Total | | 41,209 | 37,241 | 41,416 | 37,895 | 41,869 | 40,229 | 38,273 | 42,157 | 39,633 | 39,272 | 40,407 | 38,716 | 478,318 |

Restatement Increase

| 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% | | | | | | | 0.63% | | | |
| 4 | IBEW 659 | | | | | 2.00% | | | | | | | |
| 5 | UWUA 197 | | | | | | | | | | 1.38% | | |
| 8 | UWUA 127 | | | | | | | 2.00% | | | 2.00% | | |
| 9 | IBEW 57 WY | | | | | | | | | | | | |
| 11 | IBEW 57 PD | | | | | | | | | | | | |
| 12 | IBEW 57 PS | | | | | | | | | | | | |
| 13 | PCCC Non-Exempt | 1.38% | | | | | | | | | | | |
| 15 | IBEW 57 CT | | | | | | | | | | | | |
| 18 | Non-Exempt | 2.05% | | | | | | | | | | | |

Annualized 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 | 14,677 | 14,133 | 16,980 | 13,916 | 15,859 | 15,720 | 14,198 | 15,534 | 14,758 | 14,928 | 15,737 | 14,688 | 181,127 |
| 3 | IBEW 125 | 3,214 | 2,856 | 2,921 | 2,869 | 3,424 | 2,957 | 3,026 | 3,260 | 3,062 | 3,244 | 3,118 | 2,714 | 36,624 |
| 4 | IBEW 659 | 5,518 | 3,558 | 3,507 | 3,578 | 3,718 | 3,578 | 3,508 | 4,160 | 3,644 | 3,679 | 3,633 | 3,325 | 45,404 |
| 5 | UWUA 197 | 234 | 161 | 166 | 191 | 151 | 155 | 136 | 148 | 194 | 138 | 180 | 145 | 2,000 |
| 8 | UWUA 127 | 4,225 | 3,737 | 4,082 | 4,506 | 4,487 | 4,056 | 3,887 | 4,093 | 3,835 | 3,932 | 3,932 | 4,174 | 48,948 |
| 9 | IBEW 57 WY | 59 | 49 | 52 | 51 | 47 | 52 | 66 | 65 | 52 | 51 | 57 | 645 | 645 |
| 11 | IBEW 57 PD | 6,325 | 7,655 | 8,350 | 7,633 | 8,471 | 8,507 | 8,264 | 9,118 | 8,890 | 7,763 | 8,250 | 8,106 | 99,333 |
| 12 | IBEW 57 PS | 3,448 | 3,343 | 3,473 | 3,530 | 3,473 | 3,369 | 3,378 | 3,778 | 3,362 | 3,629 | 3,645 | 3,604 | 42,279 |
| 13 | PCCC Non-Exempt | 666 | 671 | 648 | 569 | 636 | 592 | 560 | 671 | 608 | 604 | 604 | 584 | 7,450 |
| 15 | IBEW 57 CT | 361 | 313 | 340 | 331 | 344 | 330 | 336 | 367 | 319 | 321 | 316 | 345 | 4,021 |
| 18 | Non-Exempt | 960 | 910 | 1,071 | 866 | 1,007 | 996 | 972 | 1,046 | 987 | 962 | 1,035 | 986 | 11,798 |
| Grand Total | | 41,707 | 37,388 | 41,569 | 38,058 | 41,961 | 40,312 | 38,352 | 42,240 | 39,711 | 39,272 | 40,407 | 38,716 | 479,694 |

Ref. 4.3.3

Pro Forma Increase to December 2018

| Group Code | Jan-18 | Feb-18 | Mar-18 | Apr-18 | May-18 | Jun-18 | Jul-18 | Aug-18 | Sep-18 | Oct-18 | Nov-18 | Dec-18 |
|--------------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| 2 Officer/Exempt | | | | | | | | | | | | |
| 3 IBEW 125 | 2.30% | 2.50% | | | 2.00% | | | | | | | |
| 4 IBEW 659 | | | | | | 2.00% | | | | 0.00% | | |
| 5 UMW 197 | | | | | | | 2.00% | | | | | |
| 8 UMW 127 | | | | | | | | | | | | |
| 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 | 2.17% | | | | | | | | | | | |

Pro Forma Labor December 2018

| Group Code | Jan-18 | Feb-18 | Mar-18 | Apr-18 | May-18 | Jun-18 | Jul-18 | Aug-18 | Sep-18 | Oct-18 | Nov-18 | Dec-18 | Total |
|--------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|----------------|
| 2 Officer/Exempt | 15,015 | 14,459 | 17,370 | 14,236 | 16,224 | 16,082 | 14,525 | 15,891 | 15,097 | 15,271 | 16,099 | 15,026 | 185,296 |
| 3 IBEW 125 | 3,214 | 2,930 | 2,984 | 2,961 | 3,509 | 3,031 | 3,102 | 3,342 | 3,139 | 3,326 | 3,196 | 2,782 | 37,524 |
| 4 IBEW 659 | 5,518 | 3,558 | 3,505 | 3,577 | 3,793 | 3,649 | 3,578 | 4,243 | 3,717 | 3,753 | 3,706 | 3,392 | 45,989 |
| 5 UMW 197 | 234 | 161 | 166 | 181 | 151 | 158 | 139 | 151 | 198 | 141 | 184 | 148 | 2,022 |
| 8 UMW 127 | 4,225 | 3,737 | 4,082 | 4,506 | 4,487 | 4,056 | 3,887 | 4,093 | 3,835 | 3,955 | 3,932 | 4,174 | 48,948 |
| 9 IBEW 57 WY | 59 | 49 | 52 | 51 | 47 | 52 | 67 | 66 | 53 | 52 | 58 | 46 | 652 |
| 11 IBEW 57 PD | 8,325 | 7,808 | 8,517 | 7,786 | 8,641 | 8,678 | 8,430 | 9,300 | 9,088 | 7,919 | 8,415 | 8,268 | 101,153 |
| 12 IBEW 57 PS | 3,448 | 3,410 | 3,543 | 3,801 | 3,884 | 3,436 | 3,446 | 3,854 | 3,430 | 3,702 | 3,616 | 3,676 | 43,055 |
| 13 PCCC Non-Exempt | 695 | 680 | 657 | 577 | 645 | 600 | 588 | 680 | 616 | 610 | 612 | 592 | 7,552 |
| 15 IBEW 57 CT | 361 | 319 | 347 | 337 | 351 | 337 | 342 | 374 | 326 | 327 | 323 | 352 | 4,094 |
| 18 Non-Exempt | 981 | 930 | 1,094 | 885 | 1,029 | 1,017 | 994 | 1,069 | 1,008 | 983 | 1,057 | 1,008 | 12,055 |
| Grand Total | 42,075 | 38,040 | 42,308 | 38,707 | 42,769 | 41,096 | 39,097 | 43,064 | 40,486 | 40,038 | 41,198 | 39,463 | 488,341 |

PacificCorp
 Washington Results of Operations - December 2017
 General Wage Increase Adjustment

Labor Increases - January 2017 through December 2018

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, 2017 is shown as effective on January 1, 2018.

12 Months Ended 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% | | | | | | | | | | (1) |
| 4 | IBEW 659 | | | | | 2.00% | | | | | | | (1) |
| 5 | UWUA 197 | | | | | | | | | 0.625% | 1.375% | | (1) |
| 8 | UWUA 127 | | | | | | | | | | 2.00% | | (1) & (4) |
| 9 | IBEW 57 WY | | | | | | 2.00% | | | | | | (1) |
| 11 | IBEW 57 PD | | 2.00% | | | | | | | | | | (1) |
| 12 | IBEW 57 PS | | 2.00% | | | | | | | | | | (1) |
| 13 | PCCC Non-Exempt | 1.38% | | | | | | | | | | | (1) |
| 15 | IBEW 57 CT | | 2.00% | | | | | | | | | | (1) |
| 18 | Non-Exempt | 2.05% | | | | | | | | | | | (1) |

12 Months Ending December 2018

| Group Code | Labor Group | Jan-18 | Feb-18 | Mar-18 | Apr-18 | May-18 | Jun-18 | Jul-18 | Aug-18 | Sep-18 | Oct-18 | Nov-18 | Dec-18 |
|------------|-----------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| 2 | Officer/Exempt | 2.30% | | | | | | | | | | | |
| 3 | IBEW 125 | | 2.50% | | | | | | | | | | (1) |
| 4 | IBEW 659 | | | | | 2.00% | | | | | | | (2) |
| 5 | UWUA 197 | | | | | | 2.00% | | | | | | (2) |
| 8 | UWUA 127 | | | | | | | | | | 0.00% | | (5) |
| 9 | IBEW 57 WY | | | | | | | 2.00% | | | | | (2) |
| 11 | IBEW 57 PD | | 2.00% | | | | | | | | | | (2) |
| 12 | IBEW 57 PS | | 2.00% | | | | | | | | | | (2) |
| 13 | PCCC Non-Exempt | 1.38% | | | | | | | | | | | (1) |
| 15 | IBEW 57 CT | | 2.00% | | | | | | | | | | (2) |
| 18 | Non-Exempt | 2.17% | | | | | | | | | | | (1) |

- (1) Overall actual
- (2) Labor increases supported by union contracts/actual increases.
- (3) Projected labor increases supported by planning targets.
- (4) 2.0% increase effective Sept 6, 2017 which is in the middle of the pay period, therefore the increase is prorated between September and October.
- (5) Increase will be contingent on the future outcome of a new contract.

PacifiCorp
Washington Results of Operations - December 2017
General Wage Increase Adjustment
Adjustment by FERC Account - Total Company

| Indicator | Total Company Basis | | | | | |
|----------------------|----------------------------------|------------------|-------------------------|----------------------------------|-------------------------|-----------------------------------|
| | Actual | | Restatement | | Pro Forma | |
| | 12 Months Ended December 2017 | % Of Total | Restating Adjustment | 12 Months Ended December 2017 | Pro Forma Adjustment | 12 Months Ending December 2018 |
| 500CAGE | 59,095,904 | 9.01% | 132,921 | 59,228,825 | 606,940 | 59,835,765 |
| 500JBG | 5,252,130 | 0.80% | 11,813 | 5,263,944 | 53,942 | 5,317,885 |
| 500SG | 41,793 | 0.01% | 94 | 41,887 | 429 | 42,317 |
| 501CAEE | 145,302 | 0.02% | 327 | 145,629 | 1,492 | 147,122 |
| 512CAGE | 30,107,178 | 4.59% | 67,718 | 30,174,896 | 309,213 | 30,484,110 |
| 512JBG | 19,539,835 | 2.98% | 43,950 | 19,583,784 | 200,682 | 19,784,467 |
| 535CAGE | 6,920,411 | 1.05% | 15,566 | 6,935,977 | 71,076 | 7,007,052 |
| 535CAGW | 9,949,453 | 1.52% | 22,379 | 9,971,831 | 102,185 | 10,074,016 |
| 545CAGE | 1,039,724 | 0.16% | 2,339 | 1,042,063 | 10,678 | 1,052,741 |
| 545CAGW | 3,502,976 | 0.53% | 7,879 | 3,510,855 | 35,977 | 3,546,832 |
| 548CAGE | 6,307,777 | 0.96% | 14,188 | 6,321,965 | 64,784 | 6,386,748 |
| 548CAGW | 2,225,555 | 0.34% | 5,006 | 2,230,561 | 22,857 | 2,253,418 |
| 548SG | 1,397,237 | 0.21% | 3,143 | 1,400,380 | 14,350 | 1,414,730 |
| 549OR | 11,943 | 0.00% | 27 | 11,970 | 123 | 12,093 |
| 553CAGE | 2,051,873 | 0.31% | 4,615 | 2,056,488 | 21,074 | 2,077,562 |
| 553CAGW | 778,028 | 0.12% | 1,750 | 779,778 | 7,991 | 787,769 |
| 557CAGE | 100,794 | 0.02% | 227 | 101,020 | 1,035 | 102,056 |
| 557ID | 22,476 | 0.00% | 51 | 22,527 | 231 | 22,758 |
| 557JBE | (2,289) | 0.00% | (5) | (2,294) | (24) | (2,318) |
| 557SG | 30,377,273 | 4.63% | 68,326 | 30,445,599 | 311,987 | 30,757,586 |
| 560CAGE | 3,619,336 | 0.55% | 8,141 | 3,627,477 | 37,172 | 3,664,649 |
| 560CAGW | 798,124 | 0.12% | 1,795 | 799,919 | 8,197 | 808,116 |
| 560JBG | 62,807 | 0.01% | 141 | 62,948 | 645 | 63,593 |
| 560SG | 14,011,092 | 2.14% | 31,514 | 14,042,606 | 143,900 | 14,186,506 |
| 571CAGE | 7,479,508 | 1.14% | 16,823 | 7,496,332 | 76,818 | 7,573,149 |
| 571CAGW | 3,549,878 | 0.54% | 7,985 | 3,557,863 | 36,459 | 3,594,322 |
| 571JBG | 175,308 | 0.03% | 394 | 175,702 | 1,800 | 177,503 |
| 571SG | 4,083,917 | 0.62% | 9,186 | 4,093,103 | 41,944 | 4,135,046 |
| 580CA | 853,024 | 0.13% | 1,919 | 854,943 | 8,761 | 863,704 |
| 580ID | 1,427,265 | 0.22% | 3,210 | 1,430,475 | 14,659 | 1,445,133 |
| 580OR | 7,505,017 | 1.14% | 16,881 | 7,521,898 | 77,080 | 7,598,977 |
| 580SNPD | 20,927,649 | 3.19% | 47,071 | 20,974,721 | 214,936 | 21,189,656 |
| 580UT | 9,560,828 | 1.46% | 21,505 | 9,582,333 | 98,194 | 9,680,527 |
| 580WA | 1,605,577 | 0.24% | 3,611 | 1,609,189 | 16,490 | 1,625,679 |
| 580WYP | 2,133,685 | 0.33% | 4,799 | 2,138,484 | 21,914 | 2,160,398 |
| 580WYU | 239,745 | 0.04% | 539 | 240,284 | 2,462 | 242,746 |
| 593CA | 4,535,532 | 0.69% | 10,202 | 4,545,734 | 46,582 | 4,592,316 |
| 593ID | 5,195,806 | 0.79% | 11,687 | 5,207,493 | 53,363 | 5,260,856 |
| 593OR | 23,629,152 | 3.60% | 53,148 | 23,682,300 | 242,681 | 23,924,981 |
| 593SNPD | 8,184,480 | 1.25% | 18,409 | 8,202,889 | 84,058 | 8,286,947 |
| 593UT | 31,346,908 | 4.78% | 70,507 | 31,417,414 | 321,946 | 31,739,360 |
| 593WA | 4,279,472 | 0.65% | 9,626 | 4,289,097 | 43,952 | 4,333,049 |
| 593WYP | 8,393,553 | 1.28% | 18,879 | 8,412,432 | 86,205 | 8,498,638 |
| 593WYU | 749,774 | 0.11% | 1,686 | 751,460 | 7,700 | 759,161 |
| 903CA | 818,080 | 0.12% | 1,840 | 819,920 | 8,402 | 828,322 |
| 903CN | 28,558,063 | 4.35% | 64,234 | 28,622,297 | 293,303 | 28,915,600 |
| 903ID | 1,773,967 | 0.27% | 3,990 | 1,777,957 | 18,219 | 1,796,177 |
| 903OR | 8,580,767 | 1.31% | 19,300 | 8,600,067 | 88,128 | 8,688,195 |
| 903UT | 4,914,668 | 0.75% | 11,054 | 4,925,723 | 50,476 | 4,976,198 |
| 903WA | 767,787 | 0.12% | 1,727 | 769,514 | 7,885 | 777,400 |
| 903WYP | 1,203,608 | 0.18% | 2,707 | 1,206,315 | 12,362 | 1,218,677 |
| 903WYU | 233,466 | 0.04% | 525 | 233,991 | 2,398 | 236,389 |
| 908CA | 109,375 | 0.02% | 246 | 109,621 | 1,123 | 110,744 |
| 908CN | 2,497,338 | 0.38% | 5,617 | 2,502,955 | 25,649 | 2,528,603 |
| 908ID | 7,518 | 0.00% | 17 | 7,535 | 77 | 7,612 |
| 908OR | 1,851,888 | 0.28% | 4,165 | 1,856,053 | 19,020 | 1,875,073 |
| 908OTHER | 41,963 | 0.01% | 94 | 42,057 | 431 | 42,488 |
| 908UT | 2,366,044 | 0.36% | 5,322 | 2,371,366 | 24,300 | 2,395,666 |
| 908WA | 283,351 | 0.04% | 637 | 283,989 | 2,910 | 286,899 |
| 908WYP | 884,596 | 0.13% | 1,990 | 886,586 | 9,085 | 895,671 |
| 920CA | 123,465 | 0.02% | 278 | 123,743 | 1,268 | 125,011 |
| 920ID | 48,300 | 0.01% | 109 | 48,409 | 496 | 48,905 |
| 920OR | 210,609 | 0.03% | 474 | 211,083 | 2,163 | 213,246 |
| 920SO | 50,627,042 | 7.71% | 113,872 | 50,740,914 | 519,961 | 51,260,876 |
| 920UT | 241,832 | 0.04% | 544 | 242,376 | 2,484 | 244,860 |
| 920WA | 8,781 | 0.00% | 20 | 8,800 | 90 | 8,891 |
| 920WYP | 101,767 | 0.02% | 229 | 101,996 | 1,045 | 103,041 |
| 935CA | 1,155 | 0.00% | 3 | 1,157 | 12 | 1,169 |
| 935OR | 36,627 | 0.01% | 82 | 36,710 | 376 | 37,086 |
| 935SO | 2,561,316 | 0.39% | 5,761 | 2,567,077 | 26,306 | 2,593,382 |
| 935UT | 105 | 0.00% | 0 | 105 | 1 | 106 |
| 935WA | 11,523 | 0.00% | 26 | 11,549 | 118 | 11,667 |
| 935WYU | 3,432 | 0.00% | 8 | 3,440 | 35 | 3,475 |
| Utility Labor | 452,081,246 | 68.8917% | 1,016,839 | 453,098,085 | 4,643,066 | 457,741,150 |
| Non-Utility/Capital | 204,138,744 | 31.1083% | 459,157 | 204,597,901 | 2,096,591 | 206,694,493 |
| Total | 656,219,990 | 100.0000% | 1,475,996 | 657,695,986 | 6,739,657 | 664,435,643 |

| Indicator | WA % | Washington Allocated | | | | | | |
|----------------------|-----------|-------------------------------|------------------|----------------------|-------------------------------|----------------------|--------------------------------|---|
| | | Actual | | Restating Adjustment | Restatement | | Pro Forma | |
| | | 12 Months Ended December 2017 | % Of Total | | 12 Months Ended December 2017 | Pro Forma Adjustment | 12 Months Ending December 2018 | |
| 500CAGE | 0.0000% | - | 0.00% | - | - | - | - | - |
| 500JBG | 22.4984% | 1,181,644 | 2.80% | 2,658 | 1,184,302 | 12,136 | 1,196,437 | |
| 500SG | 8.1311% | 3,398 | 0.01% | 8 | 3,406 | 35 | 3,441 | |
| 501CAEE | 0.0000% | - | 0.00% | - | - | - | - | |
| 512CAGE | 0.0000% | - | 0.00% | - | - | - | - | |
| 512JBG | 22.4984% | 4,396,144 | 10.42% | 9,888 | 4,406,032 | 45,150 | 4,451,182 | |
| 535CAGE | 0.0000% | - | 0.00% | - | - | - | - | |
| 535CAGW | 22.4984% | 2,238,465 | 5.31% | 5,035 | 2,243,499 | 22,990 | 2,266,489 | |
| 545CAGE | 0.0000% | - | 0.00% | - | - | - | - | |
| 545CAGW | 22.4984% | 788,113 | 1.87% | 1,773 | 789,885 | 8,094 | 797,979 | |
| 548CAGE | 0.0000% | - | 0.00% | - | - | - | - | |
| 548CAGW | 22.4984% | 500,714 | 1.19% | 1,126 | 501,840 | 5,143 | 506,982 | |
| 548SG | 8.1311% | 113,611 | 0.27% | 256 | 113,867 | 1,167 | 115,034 | |
| 549OR | 0.0000% | - | 0.00% | - | - | - | - | |
| 553CAGE | 0.0000% | - | 0.00% | - | - | - | - | |
| 553CAGW | 22.4984% | 175,044 | 0.42% | 394 | 175,437 | 1,798 | 177,235 | |
| 557CAGE | 0.0000% | - | 0.00% | - | - | - | - | |
| 557ID | 0.0000% | - | 0.00% | - | - | - | - | |
| 557JBE | 22.8517% | (523) | 0.00% | (1) | (524) | (5) | (530) | |
| 557SG | 8.1311% | 2,470,021 | 5.86% | 5,556 | 2,475,576 | 25,368 | 2,500,945 | |
| 560CAGE | 0.0000% | - | 0.00% | - | - | - | - | |
| 560CAGW | 22.4984% | 179,565 | 0.43% | 404 | 179,969 | 1,844 | 181,813 | |
| 560JBG | 22.4984% | 14,131 | 0.03% | 32 | 14,162 | 145 | 14,307 | |
| 560SG | 8.1311% | 1,139,262 | 2.70% | 2,562 | 1,141,825 | 11,701 | 1,153,526 | |
| 571CAGE | 0.0000% | - | 0.00% | - | - | - | - | |
| 571CAGW | 22.4984% | 798,665 | 1.89% | 1,796 | 800,461 | 8,203 | 808,664 | |
| 571JBG | 22.4984% | 39,441 | 0.09% | 89 | 39,530 | 405 | 39,935 | |
| 571SG | 8.1311% | 332,069 | 0.79% | 747 | 332,816 | 3,410 | 336,227 | |
| 580CA | 0.0000% | - | 0.00% | - | - | - | - | |
| 580ID | 0.0000% | - | 0.00% | - | - | - | - | |
| 580OR | 0.0000% | - | 0.00% | - | - | - | - | |
| 580SNPD | 6.5046% | 1,361,258 | 3.23% | 3,062 | 1,364,320 | 13,981 | 1,378,301 | |
| 580UT | 0.0000% | - | 0.00% | - | - | - | - | |
| 580WA | 100.0000% | 1,605,577 | 3.81% | 3,611 | 1,609,189 | 16,490 | 1,625,679 | |
| 580WYP | 0.0000% | - | 0.00% | - | - | - | - | |
| 580WYU | 0.0000% | - | 0.00% | - | - | - | - | |
| 593CA | 0.0000% | - | 0.00% | - | - | - | - | |
| 593ID | 0.0000% | - | 0.00% | - | - | - | - | |
| 593OR | 0.0000% | - | 0.00% | - | - | - | - | |
| 593SNPD | 6.5046% | 532,367 | 1.26% | 1,197 | 533,564 | 5,468 | 539,032 | |
| 593UT | 0.0000% | - | 0.00% | - | - | - | - | |
| 593WA | 100.0000% | 4,279,472 | 10.15% | 9,626 | 4,289,097 | 43,952 | 4,333,049 | |
| 593WYP | 0.0000% | - | 0.00% | - | - | - | - | |
| 593WYU | 0.0000% | - | 0.00% | - | - | - | - | |
| 903CA | 0.0000% | - | 0.00% | - | - | - | - | |
| 903CN | 7.0708% | 2,019,290 | 4.79% | 4,542 | 2,023,832 | 20,739 | 2,044,571 | |
| 903ID | 0.0000% | - | 0.00% | - | - | - | - | |
| 903OR | 0.0000% | - | 0.00% | - | - | - | - | |
| 903UT | 0.0000% | - | 0.00% | - | - | - | - | |
| 903WA | 100.0000% | 767,787 | 1.82% | 1,727 | 769,514 | 7,885 | 777,400 | |
| 903WYP | 0.0000% | - | 0.00% | - | - | - | - | |
| 903WYU | 0.0000% | - | 0.00% | - | - | - | - | |
| 908CA | 0.0000% | - | 0.00% | - | - | - | - | |
| 908CN | 7.0708% | 176,582 | 0.42% | 397 | 176,979 | 1,814 | 178,793 | |
| 908ID | 0.0000% | - | 0.00% | - | - | - | - | |
| 908OR | 0.0000% | - | 0.00% | - | - | - | - | |
| 908OTHER | 0.0000% | - | 0.00% | - | - | - | - | |
| 908UT | 0.0000% | - | 0.00% | - | - | - | - | |
| 908WA | 100.0000% | 283,351 | 0.67% | 637 | 283,989 | 2,910 | 286,899 | |
| 908WYP | 0.0000% | - | 0.00% | - | - | - | - | |
| 920CA | 0.0000% | - | 0.00% | - | - | - | - | |
| 920ID | 0.0000% | - | 0.00% | - | - | - | - | |
| 920OR | 0.0000% | - | 0.00% | - | - | - | - | |
| 920SO | 6.8353% | 3,460,503 | 8.21% | 7,784 | 3,468,286 | 35,541 | 3,503,827 | |
| 920UT | 0.0000% | - | 0.00% | - | - | - | - | |
| 920WA | 100.0000% | 8,781 | 0.02% | 20 | 8,800 | 90 | 8,891 | |
| 920WYP | 0.0000% | - | 0.00% | - | - | - | - | |
| 935CA | 0.0000% | - | 0.00% | - | - | - | - | |
| 935OR | 0.0000% | - | 0.00% | - | - | - | - | |
| 935SO | 6.8353% | 175,073 | 0.42% | 394 | 175,467 | 1,798 | 177,265 | |
| 935UT | 0.0000% | - | 0.00% | - | - | - | - | |
| 935WA | 100.0000% | 11,523 | 0.03% | 26 | 11,549 | 118 | 11,667 | |
| 935WYU | 0.0000% | - | 0.00% | - | - | - | - | |
| Utility Labor | | 29,051,327 | 68.8917% | 65,343 | 29,116,671 | 298,369 | 29,415,040 | |
| Non-Utility/Capital | | 13,118,220 | 31.1083% | 29,506 | 13,147,726 | 134,730 | 13,282,456 | |
| Total | | 42,169,548 | 100.0000% | 94,849 | 42,264,397 | 433,099 | 42,697,496 | |

PacifiCorp
 Results of Operations December 2017
 Wage and Employee Benefit Adjustment
 Payroll Tax Adjustment Calculation

| | Line No. | Ref | Social Security | Medicare | Total FICA Tax | Ref |
|---|----------|-------|-----------------|----------------|----------------|--------------|
| FICA Calculated on December 2017 Restated Labor | | | | | | |
| Annualized Wages Adjustment | a | | 1,376,204 | 1,376,204 | | 4.3.3 |
| Annualized Incentive Adjustment | b | | - | - | | 4.3.3 |
| | c | a + b | 1,376,204 | 1,376,204 | | |
| Percentage of eligible wages | d | | 93.57% | 100.00% | | |
| Total eligible wages | e | c * d | 1,287,693 | 1,376,204 | | |
| Tax rate | f | | 6.20% | 1.45% | | |
| Tax on eligible wages | g | e * f | 79,837 | 19,955 | | |
| Total FICA Tax on Restated Labor | | g | 79,837 | 19,955 | 99,792 | 4.3.3 |
| FICA Calculated on December 2018 Pro Forma Labor | | | | | | |
| Pro Forma Wages Adjustment | h | | 8,647,666 | 8,647,666 | | 4.3.3 |
| Pro Forma Incentive Adjustment | i | | 634,108 | 634,108 | | 4.3.3 |
| | j | h + i | 9,281,774 | 9,281,774 | | |
| Percentage of eligible wages | k | | 93.43% | 100.00% | | |
| Total eligible wages | l | j * k | 8,671,598 | 9,281,774 | | |
| Tax rate | m | | 6.20% | 1.45% | | |
| Tax on eligible wages | n | l * m | 537,639 | 134,586 | | |
| Total FICA Tax on Pro Forma Labor | | n | 537,639 | 134,586 | 672,225 | 4.3.3 |

| | <u>ACCOUNT</u> | <u>Type</u> | <u>TOTAL COMPANY</u> | <u>FACTOR</u> | <u>FACTOR %</u> | <u>WASHINGTON ALLOCATED</u> | <u>REF#</u> |
|--|----------------|-------------|--------------------------|---------------|-----------------|---------------------------------|-------------|
| Adjustment to Expense: | | | | | | | |
| Adj. Liability Ins. expense to 6-year avg. | 925 | RES | (7,154,787) | SO | 6.835% | (489,050) | 4.4.1 |
| <u>Adjust Property Damage expense to 6-year avg:</u> | | | | | | | |
| Property Insurance - Transmission | 571 | RES | (1,354,534) | CAGW | 22.498% | (304,748) | 4.4.2 |
| Property Insurance - WA Distribution | 593 | RES | (384,619) | WA | Situs | (384,619) | 4.4.2 |
| Property Insurance - Non-T&D | 553 | RES | 273,887 | CAGW | 22.498% | 61,620 | 4.4.2 |

Description of Adjustment:

This adjustment normalizes injuries and damages expense and property damage expense to reflect a six- year average, consistent with the methodology agreed to in UE-111190. The injuries & damages adjustment excludes credits to expense for insurance reimbursements less than \$10 million, which is PacifiCorp's current deductible amount. In addition, per order 08 in UE-140762, the injuries and damages adjustment also excludes expense accruals for three large incidents.

PacifiCorp
 Results of Operations - December 2017
 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> |
|-------------|-----------------------|-----------------------------|---------------------------------|---------------------------|
| 2012 | 47,059,248 | (36,200,000) | - | 10,859,248 |
| 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) |
| 2017 | 7,995,858 | (4,798,137) | (2,850,000) | 347,721 |
| | Six-year average | | | 1,368,555 |
| | Amount in base period | | | 8,523,342 |
| | Adjustment | | | <u><u>(7,154,787)</u></u> |
| | | | | Ref 4.4 |

PacifiCorp
 Results of Operations - December 2017
 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 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 |
| Apr 2016 - Mar 2017 | 451,568 | 591,099 | 2,059,799 |
| Six-Year Average | 680,269 | 359,348 | 556,133 |
| <u>Actual 12 Months Ended December 2017</u> | | | |
| Jan 2017 - Dec 2017 | 1,064,888 | 1,713,882 | 282,247 |
| Difference in six-year average and 12 ME Dec 2017 | (384,619) Ref 4.4 | (1,354,534) Ref 4.4 | 273,887 Ref 4.4 |

| | <u>ACCOUNT</u> | <u>Type</u> | <u>TOTAL</u> <u>COMPANY</u> | <u>FACTOR</u> | <u>FACTOR %</u> | <u>WASHINGTON</u> <u>ALLOCATED</u> | <u>REF#</u> |
|------------------------------------|----------------|-------------|--------------------------------|---------------|-----------------|---------------------------------------|-------------|
| Adjustment to Expense: | | | | | | | |
| Advertising Expense - Reallocation | 909 | RES | (374,050) | CN | 7.071% | (26,448) | 4.5.1 |
| Advertising Expense - Reallocation | 930 | RES | (1,264) | SO | 6.835% | (86) | 4.5.1 |
| California Advertising Expense | 909 | RES | 3,240 | CA | Situs | - | 4.5.1 |
| Idaho Advertising Expense | 909 | RES | 1,902 | ID | Situs | - | 4.5.1 |
| Oregon Advertising Expense | 909 | RES | 279,406 | OR | Situs | - | 4.5.1 |
| Utah Advertising Expense | 909 | RES | 28,394 | UT | Situs | - | 4.5.1 |
| Washington Advertising Expense | 909 | RES | 13,488 | WA | Situs | 13,488 | 4.5.1 |
| Wyoming Advertising Expense | 909 | RES | 9,627 | WY-ALL | Situs | - | 4.5.1 |
| PP Advertising Expense | 909 | RES | 17,538 | CAGW | 22.498% | 3,946 | 4.5.1 |
| RMP Advertising Expense | 909 | RES | 20,454 | CAGE | 0.000% | - | 4.5.1 |
| Oregon Advertising Expense | 930 | RES | 135 | OR | Situs | - | 4.5.1 |
| Utah Advertising Expense | 930 | RES | 406 | UT | Situs | - | 4.5.1 |
| Washington Advertising Expense | 930 | RES | 586 | WA | Situs | 586 | 4.5.1 |
| Wyoming Advertising Expense | 930 | RES | 170 | WY-ALL | Situs | - | 4.5.1 |
| PP Advertising Expense | 930 | RES | (34) | CAGW | 22.498% | (8) | 4.5.1 |
| | | | - | | | (8,523) | |

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 2017, 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 | 6,705 |
| RES | 9090000 | 530022 | Informational Advertising Services | CN | 367,345 |
| RES | 9301000 | 530020 | Advertising Services | SO | 1,264 |
| | | | | | 375,313 |

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 | 49 |
| RES | 9090000 | 530019 | Legally Mandated Advertising Services | CAGW | 4,375 |
| RES | 9090000 | 530019 | Legally Mandated Advertising Services | UT | 2,281 |
| RES | 9090000 | 530022 | Informational Advertising Services | CA | 3,191 |
| RES | 9090000 | 530022 | Informational Advertising Services | CAGE | 20,454 |
| RES | 9090000 | 530022 | Informational Advertising Services | CAGW | 13,163 |
| RES | 9090000 | 530022 | Informational Advertising Services | ID | 1,902 |
| RES | 9090000 | 530022 | Informational Advertising Services | OR | 279,406 |
| RES | 9090000 | 530022 | Informational Advertising Services | UT | 26,113 |
| RES | 9090000 | 530022 | Informational Advertising Services | WA | 13,488 |
| RES | 9090000 | 530022 | Informational Advertising Services | WY | 9,627 |
| RES | 9301000 | 530020 | Advertising Services | CAGW | (34) |
| RES | 9301000 | 530020 | Advertising Services | OR | 135 |
| RES | 9301000 | 530020 | Advertising Services | UT | 406 |
| RES | 9301000 | 530020 | Advertising Services | WA | 586 |
| RES | 9301000 | 530020 | Advertising Services | WY | 170 |
| | | | | | 375,313 |

| | <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 | (1,648,805) | SO | 6.835% | (112,701) | 4.6.5 |
| Memberships As Booked | 930 | RES | <u>(2,500)</u> | WA | Situs | <u>(2,500)</u> | 4.6.5 |
| Total | | | <u>(1,651,305)</u> | | | <u>(115,201)</u> | |
| Add Back: | | | | | | | |
| Memberships on State Specific Factor | 930 | RES | 1,276,826 | SO | 6.835% | 87,275 | 4.6.5 |
| Memberships on State Specific Factor | 930 | RES | 2,245 | CA | Situs | - | 4.6.5 |
| Memberships on State Specific Factor | 930 | RES | 197,359 | OR | Situs | - | 4.6.5 |
| Memberships on State Specific Factor | 930 | RES | 21,640 | WA | Situs | 21,640 | 4.6.5 |
| Memberships on State Specific Factor | 930 | RES | 122,455 | UT | Situs | - | 4.6.5 |
| Memberships on State Specific Factor | 930 | RES | 2,190 | ID | Situs | - | 4.6.5 |
| Memberships on State Specific Factor | 930 | RES | 28,591.12 | WY-ALL | Situs | - | 4.6.5 |
| Total | | | <u>1,651,305</u> | | | <u>108,915</u> | |
| | | | <u>-</u> | | | <u>(6,286)</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 2017, this adjustment situs-assigns any costs attributable to a specific jurisdiction.

PacifiCorp
Washington Results of Operations - December 2017
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 | 2,236 | 2,236 |
| 930.2 | 545550 | Albany-Millersburg Economic Development Corporation | SO | OR | 1,500 | 1,500 |
| 930.2 | 545550 | American Wind Energy Association | SO | SO | 25,000 | 25,000 |
| 930.2 | 545550 | Associated Oregon Industries | SO | OR | 28,840 | 28,840 |
| 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 | 3,000 | - |
| 930.2 | 545550 | Bay Area Chamber of Commerce | SO | OR | 933 | 933 |
| 930.2 | 545550 | Bend Chamber of Commerce | SO | OR | 1,421 | 1,421 |
| 930.2 | 545550 | Butte Valley Chamber of Commerce | SO | CA | 30 | 30 |
| 930.2 | 545550 | California Utilities Emergency Association | SO | CA | 500 | 500 |
| 930.2 | 545550 | Carbon County Chamber of Commerce | SO | UT | 175 | 175 |
| 930.2 | 545550 | Casper Area Chamber of Commerce | SO | WYP | 7,160 | 7,160 |
| 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 | 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 | SO | OR | 1,000 | 1,000 |
| 930.2 | 545550 | Cody Country Chamber of Commerce | SO | WYP | 550 | 550 |
| 930.2 | 545550 | Columbia Corridor Association | SO | OR | 3,000 | 3,000 |
| 930.2 | 545550 | Coquille Chamber of Commerce | SO | OR | 145 | 145 |
| 930.2 | 545550 | Cottage Grove Chamber of Commerce | SO | OR | 800 | 800 |
| 930.2 | 545550 | Creswell Chamber of Commerce | SO | OR | 121 | 121 |
| 930.2 | 545550 | Dayton Chamber of Commerce | SO | WA | 400 | 400 |
| 930.2 | 545550 | Del Norte Chamber of Commerce | SO | CA | 530 | 530 |
| 930.2 | 553110 | Del Norte Chamber of Commerce | SO | CA | 750 | 750 |
| 930.2 | 545550 | Downtown Corvallis Association | SO | OR | 100 | 100 |
| 930.2 | 545550 | Emery County Business Chamber | SO | UT | 150 | 150 |
| 930.2 | 545550 | Five Trails Rotary Club | SO | WYP | 700 | 700 |
| 930.2 | 545550 | Grants Pass Josephine County Chamber of Commerce | SO | OR | 1,750 | 1,750 |
| 930.2 | 545550 | Greater Yakima Chamber of Commerce | SO | WA | 5,000 | 5,000 |
| 930.2 | 545550 | Green River Chamber of Commerce | SO | WYP | 550 | 550 |
| 930.2 | 545550 | Idaho Economic Development Association | SO | ID | 1,000 | 1,000 |
| 930.2 | 545550 | Klamath County Economic Development Association | SO | OR | 5,000 | 5,000 |
| 930.2 | 545550 | Klamath Falls Downtown Association | SO | OR | 500 | 500 |
| 930.2 | 545550 | League of Oregon Cities | SO | OR | 450 | 450 |
| 930.2 | 545550 | Lebanon Area Chamber of Commerce | SO | OR | 800 | 800 |
| 930.2 | 545550 | Lincoln City Chamber of Commerce | SO | OR | 395 | 395 |
| 930.2 | 545550 | Linn-Benton Utilities Coordinating Council | SO | OR | 300 | 300 |
| 930.2 | 545550 | Madras-Jefferson County Chamber of Commerce | SO | OR | 385 | 385 |
| 930.2 | 545550 | Medford Rogue Rotary | SO | OR | 280 | 280 |
| 930.2 | 545550 | Mount Shasta Chamber of Commerce | SO | CA | 250 | 250 |
| 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 | 30,438 | 30,438 |
| 930.2 | 545550 | Oregon Economic Development Association | SO | OR | 5,000 | 5,000 |
| 930.2 | 553110 | Oregon Economic Development Association | OR | OR | 5,000 | - |
| 930.2 | 545550 | Pendleton Chamber of Commerce | SO | OR | 635 | 635 |
| 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 | Rawlins-Carbon County Chamber of Commerce | SO | WYP | 475 | 475 |
| 930.2 | 545550 | Redmond Chamber of Commerce | SO | OR | 210 | 210 |
| 930.2 | 545550 | Redmond Executive Association | SO | OR | 500 | 500 |
| 930.2 | 545550 | Riverton Chamber of Commerce | SO | WYP | 924 | 924 |
| 930.2 | 545550 | Rock Springs Chamber of Commerce | SO | WYP | 2,875 | 2,875 |
| 930.2 | 545550 | Rogue River Chamber of Commerce | SO | OR | 89 | 89 |
| 930.2 | 545550 | Roseburg Area Chamber of Commerce | SO | OR | 995 | 995 |
| 930.2 | 545550 | Rotary Club of Grants Pass | SO | OR | 450 | 450 |
| 930.2 | 545550 | Rotary Club of Roseburg | SO | OR | 148 | 148 |
| 930.2 | 545550 | Rotary Club of Salt Lake City | SO | UT | 635 | 635 |
| 930.2 | 545550 | Salina Chamber of Commerce | SO | UT | 50 | 50 |
| 930.2 | 545550 | Salt Lake Area Chamber of Commerce | SO | UT | 27,600 | 27,600 |

PacifiCorp
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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 | Southern Oregon Regional Economic Development | SO | OR | 2,500 | 2,500 |
| 930.2 | 553110 | Southern Oregon Regional Economic Development | OR | OR | 3,000 | - |
| 930.2 | 545550 | Stayton-Sublimity Chamber of Commerce | SO | OR | 189 | 189 |
| 930.2 | 545550 | Sublette County Chamber of Commerce | SO | WYP | 330 | 330 |
| 930.2 | 545550 | Sweet Home Chamber of Commerce | SO | OR | 500 | 500 |
| 930.2 | 545550 | Thermopolis Chamber of Commerce | SO | WYP | 395 | 395 |
| 930.2 | 545550 | Tooele County Chamber of Commerce | SO | UT | 650 | 650 |
| 930.2 | 545550 | Toppenish Chamber of Commerce | SO | WA | 750 | 750 |
| 930.2 | 545550 | Tri-County Chamber of Commerce | SO | OR | 255 | 255 |
| 930.2 | 545550 | Umatilla Chamber of Commerce | SO | OR | 195 | 195 |
| 930.2 | 545550 | Utah Hispanic Chamber of Commerce | SO | UT | 2,500 | 2,500 |
| 930.2 | 545550 | Utah Manufacturers Association | SO | UT | 6,930 | 6,930 |
| 930.2 | 545550 | Utah Water Users' Association | SO | UT | 500 | 500 |
| 930.2 | 545550 | Vernal Area Chamber of Commerce | SO | UT | 200 | 200 |
| 930.2 | 545550 | Walla Walla Chamber of Commerce | SO | WA | 689 | 689 |
| 930.2 | 553110 | Walla Walla Chamber of Commerce | WA | WA | 2,500 | 2,500 |
| 930.2 | 545550 | Wallowa County Chamber of Commerce | SO | OR | 300 | 300 |
| 930.2 | 545550 | Washakie Development Association | SO | WYP | 500 | 500 |
| 930.2 | 553110 | Washakie Development Association | WYP | WYP | 1,000 | - |
| 930.2 | 545550 | Western Energy Supply and Transmission Associates | SO | SO | 25,685 | 25,685 |
| 930.2 | 545550 | Wyoming Business Alliance | SO | WYP | 4,500 | 4,500 |
| 930.2 | 545550 | Wyoming Heritage Foundation | SO | WYP | 120 | 120 |
| 930.2 | 545550 | Yakima Sunrise Rotary Club | SO | WA | 512 | 512 |
| 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 | 545550 | Drive Oregon | SO | OR | 2,500 | 2,500 |
| 930.2 | 553110 | Eastern Idaho Economic Development Partners | IDU | ID | 1,750 | - |
| 930.2 | 545550 | Klamath County Chamber of Commerce | SO | OR | 1,623 | 1,623 |
| 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 | 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 | 3,153 | 3,153 |
| 930.2 | 545500 | Northwest Public Power Association | SO | SO | 645 | 645 |
| 930.2 | 545550 | Ogden-Weber Chamber of Commerce | SO | UT | 6,000 | 6,000 |
| 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 | 545550 | Portland DAMA International Chapter | SO | OR | 700 | 700 |
| 930.2 | 545550 | Rexburg Rotary Club | SO | ID | 240 | 240 |
| 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 | 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 |
| 930.2 | 545550 | Utah Valley Chamber of Commerce | SO | UT | 3,000 | 3,000 |
| 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 | Assistance League of the Columbia Pacific | SO | OR | 100 | 100 |
| 930.2 | 553110 | Marion County | OR | OR | 500 | - |
| 930.2 | 553110 | KBJ Economic Development Joint Powers Board | WYP | WYP | 2,500 | - |
| 930.2 | 545550 | Brigham City Area Chamber of Commerce | SO | UT | 240 | 240 |
| 930.2 | 545550 | Columbia River Maritime Museum | SO | OR | 500 | 500 |
| 930.2 | 545550 | Columbia Willamette Compensation Group | SO | OR | 150 | 150 |
| 930.2 | 545550 | Grandview Chamber of Commerce | SO | WA | 155 | 155 |
| 930.2 | 545550 | Greater Portland Inc. | SO | OR | 10,000 | 10,000 |
| 930.2 | 545550 | Greybull Area Chamber of Commerce | SO | WYP | 255 | 255 |
| 930.2 | 545550 | Heber Valley Tourism/Economic Development, Chamber of Commerce | SO | UT | 250 | 250 |
| 930.2 | 545550 | Park City Chamber Bureau | SO | UT | 230 | 230 |
| 930.2 | 545550 | Pilot Rock Chamber of Commerce | SO | OR | 50 | 50 |
| 930.2 | 545550 | Richfield Area Chamber of Commerce | SO | UT | 525 | 525 |

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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 | 553110 | South Lincoln County Economic Development Corporation | WYP | WYP | 1,000 | - |
| 930.2 | 545550 | Rotary Club of Pendleton | SO | OR | 496 | 496 |
| 930.2 | 545550 | Smart Electric Power Alliance | SO | SO | 9,333 | 9,333 |
| 930.2 | 545550 | St. George Area Economic Development | SO | UT | 1,200 | 1,200 |
| 930.2 | 545550 | The Greater Smithfield Chamber | SO | UT | 100 | 100 |
| 930.2 | 545550 | The Partnership for Economic Development in Douglas County | SO | OR | 2,500 | 2,500 |
| 930.2 | 545550 | Utah Newspaper Media Association | SO | UT | 150 | 150 |
| 930.2 | 545550 | Utility Variable-Generation Integration Group | SO | SO | 1,148 | 1,148 |
| 930.2 | 545550 | Woodland Chamber of Commerce & Tourism Info. Center | SO | WA | 275 | 275 |
| 930.2 | 545550 | Wyoming Association of Broadcasters | SO | WYP | 125 | 125 |
| 930.2 | 545550 | Albany Downtown Association | SO | OR | 180 | 180 |
| 930.2 | 545550 | American Fork Chamber of Commerce | SO | UT | 200 | 200 |
| 930.2 | 545550 | Buffalo Chamber of Commerce | SO | WYP | 1,750 | 1,750 |
| 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 | Canyonville Chamber of Commerce | SO | OR | 75 | 75 |
| 930.2 | 545550 | Cedar City Chamber of Commerce | SO | UT | 525 | 525 |
| 930.2 | 545550 | Chamber of Medford and Jackson County | SO | OR | 2,247 | 2,247 |
| 930.2 | 545550 | Corvallis Chamber of Commerce | SO | OR | 3,500 | 3,500 |
| 930.2 | 545550 | Douglas Timer Operators, Inc. | SO | OR | 600 | 600 |
| 930.2 | 545550 | Evanston Rotary Club | SO | WYP | 124 | 124 |
| 930.2 | 545550 | Greater Idaho Falls Chamber of Commerce | SO | ID | 500 | 500 |
| 930.2 | 545550 | Greater Medford Rotary | SO | OR | 800 | 800 |
| 930.2 | 545550 | Hispanic Metropolitan Chamber | SO | OR | 1,800 | 1,800 |
| 930.2 | 545550 | Illinois Valley Chamber of Commerce | SO | OR | 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 | OR | OR | 2,000 | - |
| 930.2 | 545550 | Klamath Basin Home Builders Association | SO | OR | 405 | 405 |
| 930.2 | 545550 | Lake County Chamber of Commerce | SO | OR | 300 | 300 |
| 930.2 | 545550 | Lander Chamber of Commerce | SO | WYP | 759 | 759 |
| 930.2 | 545550 | Monmouth- Independence Chamber of Commerce | SO | OR | 1,000 | 1,000 |
| 930.2 | 545550 | Myrtle Creek, Tri City Area Chamber of Commerce | SO | OR | 105 | 105 |
| 930.2 | 545550 | North Santiam Chamber of Commerce | SO | OR | 500 | 500 |
| 930.2 | 545550 | Oregon State University - Utility Wood Pole Research Cooperative | SO | OR | 15,000 | 15,000 |
| 930.2 | 545550 | Princeville Chamber of Commerce | SO | OR | 240 | 240 |
| 930.2 | 545550 | Rexburg Area Chamber of Commerce | SO | ID | 450 | 450 |
| 930.2 | 545550 | Rocky Mountain Electrical League | SO | SO | 18,000 | 18,000 |
| 930.2 | 545550 | Rotary Club of Albina | SO | OR | 900 | 900 |
| 930.2 | 545550 | Round-Up City Development Corporation | SO | OR | 500 | 500 |
| 930.2 | 545550 | Sandy Area Chamber of Commerce | SO | UT | 2,750 | 2,750 |
| 930.2 | 545550 | Seaside Downtown Development Association | SO | OR | 170 | 170 |
| 930.2 | 545550 | Selah Chamber of Commerce | SO | WA | 250 | 250 |
| 930.2 | 545550 | South Jordan Chamber of Commerce | SO | UT | 300 | 300 |
| 930.2 | 545550 | Southwest Valley Chamber of Commerce | SO | UT | 500 | 500 |
| 930.2 | 545550 | Stayton Area Rotary Club | SO | OR | 225 | 225 |
| 930.2 | 545550 | Strategic Economic Development Corporation | SO | OR | 1,400 | 1,400 |
| 930.2 | 545550 | Sutherlin Chamber of Commerce | SO | OR | 125 | 125 |
| 930.2 | 545550 | Takena Kiwanis | SO | OR | 260 | 260 |
| 930.2 | 545550 | Umpqua Lions Club | SO | OR | 75 | 75 |
| 930.2 | 545550 | Walla Walla Sunrise Rotary Club | SO | WA | 600 | 600 |
| 930.2 | 545550 | Washington Economic Development Association | SO | WA | 900 | 900 |
| 930.2 | 545550 | West Jordan Chamber of Commerce | SO | UT | 695 | 695 |
| 930.2 | 545550 | Wyoming Economic Development Association | SO | WYP | 875 | 875 |
| 930.2 | 545550 | Yakima County Development Association | SO | WA | 7,500 | 7,500 |
| 930.2 | 545550 | Albany Rotary Club | SO | OR | 288 | 288 |
| 930.2 | 545550 | American Leadership Forum of Oregon | SO | OR | 5,000 | 5,000 |
| 930.2 | 545550 | American Wind Wildlife Institute | SO | SO | 16,667 | 16,667 |
| 930.2 | 553110 | Ascent Funding (formerly Albina Opportunity Corporation) | OR | OR | 2,500 | - |
| 930.2 | 545550 | Central Lions Club | SO | OR | 45 | 45 |
| 930.2 | 545550 | Chamber West | SO | UT | 3,000 | 3,000 |
| 930.2 | 545550 | Davis Chamber of Commerce | SO | UT | 3,695 | 3,695 |
| 930.2 | 545550 | Del Norte Economic Development Corporation | SO | CA | 75 | 75 |

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| FERC Account | SAP Account | Vendor Name | Factor As Booked | Situs Reallocated | Amount | Amounts to be Reallocated |
|--|----------------|---|---------------------|----------------------|----------------|------------------------------|
| National and Regional Trade Memberships | | | | | | |
| 930.2 | 545550 | Douglas Rotary Club | SO | WYP | 199 | 199 |
| 930.2 | 545550 | Draper Area Chamber of Commerce | SO | UT | 430 | 430 |
| 930.2 | 545550 | Dunsmuir Chamber of Commerce | SO | OR | 200 | 200 |
| 930.2 | 545550 | Economic Development Alliance of Lincoln City | SO | OR | 100 | 100 |
| 930.2 | 545550 | Economic Development for Central Oregon | SO | OR | 7,500 | 7,500 |
| 930.2 | 553110 | Economic Development for Central Oregon | OR | OR | 500 | - |
| 930.2 | 545550 | Evanston Chamber of Commerce | SO | WYP | 1,000 | 1,000 |
| 930.2 | 553110 | University of Oregon - Resource Assistance for Rural Environments | OR | OR | 5,000 | - |
| 930.2 | 545550 | Granger Chamber of Commerce | SO | WA | 225 | 225 |
| 930.2 | 545550 | Greybull Chamber of Commerce | SO | WYP | 255 | 255 |
| 930.2 | 545550 | Hood River County Chamber of Commerce | SO | OR | 350 | 350 |
| 930.2 | 545550 | International Right of Way Association | SO | SO | 270 | 270 |
| 930.2 | 545550 | Joseph Chamber of Commerce | SO | OR | 100 | 100 |
| 930.2 | 545550 | Linkville Kiwanis Club | SO | CA | 110 | 110 |
| 930.2 | 545550 | Lovell Area Chamber of Commerce | SO | WYP | 325 | 325 |
| 930.2 | 545550 | Pacific Northwest Utilities Conference Committee | SO | SO | 80,581 | 80,581 |
| 930.2 | 545550 | Partners in Diversity | SO | OR | 4,000 | 4,000 |
| 930.2 | 545550 | Rawlins Rotary Club | SO | WYP | 800 | 800 |
| 930.2 | 545550 | Redmond Economic Development, Inc. | SO | OR | 5,000 | 5,000 |
| 930.2 | 553110 | Redmond Economic Development, Inc. | OR | OR | 2,000 | - |
| 930.2 | 545550 | Richmond Lions Club | SO | UT | 400 | 400 |
| 930.2 | 545550 | Rotary Club of Sutherlin | SO | OR | 275 | 275 |
| 930.2 | 545550 | Seaside Chamber of Commerce | SO | OR | 395 | 395 |
| 930.2 | 545550 | South Coast Development Council, Inc. | SO | OR | 5,000 | 5,000 |
| 930.2 | 545550 | The Park City Chamber/Bureau | SO | UT | 230 | 230 |
| 930.2 | 545550 | Waitsburg Commercial Club Membership | SO | WA | 150 | 150 |
| 930.2 | 545550 | Western Electricity Coordinating Council | SO | SO | 125 | 125 |
| 930.2 | 545550 | Western Energy Institute | SO | SO | 500 | 500 |
| 930.2 | 545550 | Western Interconnection Regional Advisory Board | SO | SO | 3 | 3 |
| 930.2 | 545550 | World Trade Center Utah | SO | UT | 45,000 | 45,000 |
| 930.2 | 545550 | WorldatWork | SO | SO | 1,615 | 1,615 |
| | | | | | <u>638,835</u> | <u>591,585</u> |

Industry Association Dues

PacifiCorp
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 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 | Centre for Energy Advancement through Technological Innovation | SO | SO | 25,000 | 25,000 |
| 930.2 | 545550 | Edison Electric Institute | SO | SO | 844,273 | 844,273 |
| 930.2 | 545550 | National Electric Energy Testing Research and Application Center | SO | SO | 104,000 | 104,000 |
| 930.2 | 545550 | National Joint Utilities Notification System | SO | SO | 10,500 | 10,500 |
| 930.2 | 545550 | North American Transmission Forum, Inc. | SO | SO | 69,867 | 69,867 |
| 930.2 | 545550 | Northwest Hydroelectric Association | SO | SO | 1,000 | 1,000 |
| 930.2 | 545550 | North American Electric Reliability Corporation | SO | SO | 2,147 | 2,147 |
| 930.2 | 545550 | National Coal Transportation Association | SO | SO | 1,850 | 1,850 |
| 931.2 | 545550 | Utility Variable Generation Integration Group | SO | SO | 1,084 | 1,084 |
| | | | | | 1,059,721 | 1,059,721 |

| SUMMARY | | | |
|--|--------|-----------|---------|
| Memberships as Booked | | | |
| Account | Factor | Amount | |
| 930.2 | SO | 1,648,805 | Ref 4.7 |
| 930.2 | WA | 2,500 | Ref 4.7 |
| | | 1,651,305 | |
| Reallocated Memberships with Situs Assignment | | | |
| Account | Factor | Amount | |
| 930.2 | SO | 1,276,826 | Ref 4.7 |
| 930.2 | CA | 2,245 | Ref 4.7 |
| 930.2 | OR | 197,359 | Ref 4.7 |
| 930.2 | WA | 21,640 | Ref 4.7 |
| 930.2 | UT | 122,455 | Ref 4.7 |
| 930.2 | ID | 2,190 | Ref 4.7 |
| 930.2 | WYP | 28,591 | Ref 4.7 |
| | | 1,651,305 | 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 | (459,461) | WA | Situs | (459,461) | 4.7.1 |

Description of Adjustment

This adjusts the Company's actual December 2017 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 2017
 Uncollectible Expense & Revenue Sensitive Items

| 12 Months Ended | WA FERC Account 904 | General Business Revenues |
|-----------------|---------------------|---------------------------|
| Dec-14 | 1,412,527 | 323,606,694 |
| Dec-15 | 1,314,420 | 343,273,558 |
| Dec-16 | 1,422,644 | 329,848,644 |
| Dec-17 | 2,046,978 | 345,246,039 |

| Line | description | 4 year Average | |
|------|--|------------------|-----------------|
| 1 | Unadjusted Revenue | 335,493,734 | |
| 2 | Per Books Uncollectible Expense | 1,549,142 | |
| 3 | Uncollectible % (Line 2 / Line 1) | 0.4617% | |
| 4 | Normalized Revenue | 355,533,052 | |
| 5 | Normalizing Adjustments | 11,728,639 | |
| 6 | General Business Revenues before Adjustments | 343,804,413 | |
| 7 | Normalized Uncollectible Expense (Line 3 * Line 4) | 1,587,517 | |
| 8 | Per Books Uncollectible Expense | 2,046,978 | |
| 9 | Restating Adjustment to Uncollectible Expense | (459,461) | Ref. 4.7 |
| 10 | Pro Forma Revenue | 355,533,052 | |
| 11 | Pro Forma Adjustments | - | |
| 12 | Pro Forma Adjustment to Uncollectible Expense | - | Ref. 4.7 |

| | <u>ACCOUNT</u> | <u>Type</u> | <u>TOTAL</u> <u>COMPANY</u> | <u>FACTOR</u> | <u>FACTOR %</u> | <u>WASHINGTON</u> <u>ALLOCATED</u> | <u>REF#</u> |
|-------------------------------------|----------------|-------------|--------------------------------|---------------|-----------------|---------------------------------------|-------------|
| Adjustment to Expense: | | | | | | | |
| Reallocate Per Books Legal Expenses | | | | | | | |
| | 548 | RES | 5,853 | SG | 8.131% | 476 | |
| | 548 | RES | (5,853) | CAGE | 0.000% | - | |
| | 557 | RES | 285,678 | CAEE | 0.000% | - | |
| | 557 | RES | 32,543 | CAGE | 0.000% | - | |
| | 557 | RES | 303,567 | CAGW | 22.498% | 68,298 | |
| | 557 | RES | 21,146 | OR | Situs | - | |
| | 557 | RES | (705,729) | SG | 8.131% | (57,384) | |
| | 557 | RES | 59,641 | SO | 6.835% | 4,077 | |
| | 557 | RES | 900 | UT | Situs | - | |
| | 557 | RES | 2,255 | WY-ALL | Situs | - | |
| | 588 | RES | 250 | SG | 8.131% | 20 | |
| | 588 | RES | 9,421 | SNPD | 6.505% | 613 | |
| | 588 | RES | 4,497 | UT | Situs | - | |
| | 588 | RES | (14,168) | WY-ALL | Situs | - | |
| | 923 | RES | (27,990) | CAGE | 0.000% | - | |
| | 923 | RES | 945,858 | CAGW | 22.498% | 212,803 | |
| | 923 | RES | (164,480) | OR | Situs | - | |
| | 923 | RES | 488,657 | SG | 8.131% | 39,733 | |
| | 923 | RES | (2,468,634) | SO | 6.835% | (168,738) | |
| | 923 | RES | 1,226,590 | UT | Situs | - | |
| | 925 | RES | 51,729 | OR | Situs | - | |
| | 925 | RES | (1,652,329) | SO | 6.835% | (112,941) | |
| | 925 | RES | 1,597,284 | UT | Situs | - | |
| | 925 | RES | 3,317 | WA | Situs | 3,317 | |
| | 928 | RES | 24,680 | OR | Situs | - | |
| | 928 | RES | 33,441 | SG | 8.131% | 2,719 | |
| | 928 | RES | (175,223) | SO | 6.835% | (11,977) | |
| | 928 | RES | 114,718 | UT | Situs | - | |
| | | | <u>(2,385)</u> | | | <u>(18,986)</u> | 4.8.1 |

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 |
| 426 | NUTIL | (511,586) | - | 0.0000% | - |
| 502 | CAGE | 9,747 | - | 0.0000% | - |
| 506 | CAGE | 12,370 | - | 0.0000% | - |
| 539 | CAGE | 3,250 | - | 0.0000% | - |
| 539 | CAGW | 4,667 | - | 22.4984% | - |
| 548 | SG | - | 5,853 | 8.1311% | 476 |
| 548 | CAGE | 5,853 | (5,853) | 0.0000% | - |
| 549 | CAGE | 1,050 | - | 0.0000% | - |
| 556 | SG | 5,412 | - | 8.1311% | - |
| 557 | CAEE | - | 285,678 | 0.0000% | - |
| 557 | CAGE | - | 32,543 | 0.0000% | - |
| 557 | CAGW | - | 303,567 | 22.4984% | 68,298 |
| 557 | OR | - | 21,146 | 0.0000% | - |
| 557 | SG | 2,071,670 | (705,729) | 8.1311% | (57,384) |
| 557 | SO | - | 59,641 | 6.8353% | 4,077 |
| 557 | UT | - | 900 | 0.0000% | - |
| 557 | WYP | - | 2,255 | 0.0000% | - |
| 560 | CAGE | 264 | - | 0.0000% | - |
| 560 | SG | 26,914 | - | 8.1311% | - |
| 561 | SG | 7,889 | - | 8.1311% | - |
| 580 | SNPD | 4,750 | - | 6.5046% | - |
| 588 | SG | - | 250 | 8.1311% | 20 |
| 588 | SNPD | (3,210) | 9,421 | 6.5046% | 613 |
| 588 | UT | - | 4,497 | 0.0000% | - |
| 588 | WYP | - | (14,168) | 0.0000% | - |
| 593 | UT | 3,689 | - | 0.0000% | - |
| 594 | UT | 2,724 | - | 0.0000% | - |
| 903 | CN | 9,347 | - | 7.0708% | - |
| 905 | CN | 11,987 | - | 7.0708% | - |
| 905 | UT | 377,671 | - | 0.0000% | - |
| 923 | CA | 1,081 | - | 0.0000% | - |
| 923 | CAGE | - | (27,990) | 0.0000% | - |
| 923 | CAGW | - | 945,858 | 22.4984% | 212,803 |
| 923 | OR | 181,188 | (164,480) | 0.0000% | - |
| 923 | SG | - | 488,657 | 8.1311% | 39,733 |
| 923 | SO | 2,577,291 | (2,468,634) | 6.8353% | (168,738) |
| 923 | UT | 2,643,583 | 1,226,590 | 0.0000% | - |
| 923 | WA | 225,620 | - | 100.0000% | - |
| 923 | WYP | 12,093 | - | 0.0000% | - |
| 923 | WYU | 266 | - | 0.0000% | - |
| 925 | OR | - | 51,729 | 0.0000% | - |
| 925 | SO | 1,801,752 | (1,652,329) | 6.8353% | (112,941) |
| 925 | UT | - | 1,597,284 | 0.0000% | - |
| 925 | WA | - | 3,317 | 100.0000% | 3,317 |
| 928 | CA | 315,327 | - | 0.0000% | - |
| 928 | CAEE | 24,120 | - | 0.0000% | - |
| 928 | OR | 462,224 | 24,680 | 0.0000% | - |
| 928 | SG | - | 33,441 | 8.1311% | 2,719 |
| 928 | SO | 1,237,255 | (175,223) | 6.8353% | (11,977) |
| 928 | UT | 340,007 | 114,718 | 0.0000% | - |
| 928 | WA | 8,688 | - | 100.0000% | - |
| 928 | WYP | 137,591 | - | 0.0000% | - |
| Total | | 12,012,540 | (2,385) | | (18,986) |
| | | | Ref. 4.8 | | Ref. 4.8 |

| | <u>ACCOUNT</u> | <u>Type</u> | <u>TOTAL COMPANY</u> | <u>FACTOR</u> | <u>FACTOR %</u> | <u>WASHINGTON ALLOCATED</u> | <u>REF#</u> |
|------------------------------------|----------------|-------------|--------------------------|---------------|-----------------|---------------------------------|-------------|
| Adjustment to Expense: | | | | | | | |
| Removal of prior-period correction | 403SP | RES | 1,035,802 | CAGE | 0.000% | - | 4.9.1 |
| Removal of prior-period correction | 403TP | RES | 368,870 | CAGE | 0.000% | - | 4.9.1 |
| Removal of prior-period correction | 419 | RES | <u>(8,844,503)</u> | SNP | 6.223% | <u>(550,387)</u> | 4.9.1 |
| | | | <u>(7,439,831)</u> | | | <u>(550,387)</u> | |

Description of Adjustment

This adjustment removes items that have been identified and corrected as part of FERC audit and are related to prior period.

| Description | Per Books | | Adjustment Amount | FERC Account | Location | Allocation WCA |
|-------------------------|----------------|--------------------|----------------------|-----------------|----------|-------------------|
| | Jan - Jun 2017 | July - Dec 2017 | | | | |
| AFUDC Equity Correction | - | (1,035,802) | 1,035,802 | 403SP | 1 | CAGE |
| AFUDC Equity Correction | - | (368,870) | 368,870 | 403PT | 1 | CAGE |
| AFUDC Equity Correction | - | 8,844,503 | (8,844,503) | 419 | 1 | SNP |

Tab 5

Net Power Costs

| | Total Normalized | 5.1 Net Power Costs - Restating | 5.1.1 Net Power Costs - Pro Forma | 5.2 Colstrip #3 Removal | 0 | 0 | 0 |
|-------------------------------|------------------|---------------------------------------|---|-------------------------------|--------|--------|--------|
| 1 Operating Revenues: | | | | | | | |
| 2 General Business Revenues | - | - | - | - | - | - | - |
| 3 Interdepartmental | - | - | - | - | - | - | - |
| 4 Special Sales | 8,167,832 | - | 8,167,832 | - | - | - | - |
| 5 Other Operating Revenues | - | - | - | - | - | - | - |
| 6 Total Operating Revenues | 8,167,832 | - | 8,167,832 | - | - | - | - |
| 7 | | | | | | | |
| 8 Operating Expenses: | | | | | | | |
| 9 Steam Production | (5,401,151) | - | (4,569,863) | (831,288) | - | - | - |
| 10 Nuclear Production | - | - | - | - | - | - | - |
| 11 Hydro Production | - | - | - | - | - | - | - |
| 12 Other Power Supply | 17,010,488 | 2,789,333 | 14,221,155 | - | - | - | - |
| 13 Transmission | 4,660,416 | - | 4,660,416 | - | - | - | - |
| 14 Distribution | - | - | - | - | - | - | - |
| 15 Customer Accounting | - | - | - | - | - | - | - |
| 16 Customer Service & Info | - | - | - | - | - | - | - |
| 17 Sales | - | - | - | - | - | - | - |
| 18 Administrative & General | (3,896) | - | - | (3,896) | - | - | - |
| 19 Total O&M Expenses | 16,265,857 | 2,789,333 | 14,311,708 | (835,184) | - | - | - |
| 20 Depreciation | (348,215) | - | - | (348,215) | - | - | - |
| 21 Amortization | - | - | - | - | - | - | - |
| 22 Taxes Other Than Income | (38,636) | - | - | (38,636) | - | - | - |
| 23 Income Taxes: Federal | (2,740,564) | (976,267) | (2,150,357) | 386,059 | - | - | - |
| 24 State | - | - | - | - | - | - | - |
| 25 Deferred Income Taxes | 33,374 | - | - | 33,374 | - | - | - |
| 26 Investment Tax Credit Adj. | - | - | - | - | - | - | - |
| 27 Misc Revenue & Expense | - | - | - | - | - | - | - |
| 28 Total Operating Expenses: | 13,171,817 | 1,813,066 | 12,161,351 | (802,601) | - | - | - |
| 29 | | | | | | | |
| 30 Operating Rev For Return: | (5,003,985) | (1,813,066) | (3,993,519) | 802,601 | - | - | - |
| 31 | | | | | | | |
| 32 Rate Base: | | | | | | | |
| 33 Electric Plant In Service | (28,675,142) | - | - | (28,675,142) | - | - | - |
| 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: | (28,675,142) | - | - | (28,675,142) | - | - | - |
| 45 | | | | | | | |
| 46 Deductions: | | | | | | | |
| 47 Accum Prov For Deprec | 20,605,893 | - | - | 20,605,893 | - | - | - |
| 48 Accum Prov For Amort | - | - | - | - | - | - | - |
| 49 Accum Def Income Tax | 863,345 | - | - | 863,345 | - | - | - |
| 50 Unamortized ITC | - | - | - | - | - | - | - |
| 51 Customer Adv For Const | - | - | - | - | - | - | - |
| 52 Customer Service Deposits | - | - | - | - | - | - | - |
| 53 Miscellaneous Deductions | - | - | - | - | - | - | - |
| 54 | | | | | | | |
| 55 Total Deductions: | 21,469,238 | - | - | 21,469,238 | - | - | - |
| 56 | | | | | | | |
| 57 Total Rate Base: | (7,205,903) | - | - | (7,205,903) | - | - | - |
| 58 | | | | | | | |
| 59 | | | | | | | |
| 60 Estimated ROE impact | -1.049% | -0.431% | -0.950% | 0.344% | 0.000% | 0.000% | 0.000% |
| 61 Estimated Price Change | 7,205,073 | 2,923,829 | 6,440,121 | (2,158,878) | - | - | - |
| 62 | | | | | | | |
| 63 | | | | | | | |
| 64 TAX CALCULATION: | | | | | | | |
| 65 | | | | | | | |
| 66 Operating Revenue | (7,711,174) | (2,789,333) | (6,143,876) | 1,222,035 | - | - | - |
| 67 Other Deductions | - | - | - | - | - | - | - |
| 68 Interest (AFUDC) | - | - | - | - | - | - | - |
| 69 Interest | - | - | - | - | - | - | - |
| 70 Schedule "M" Additions | (52,188) | - | - | (52,188) | - | - | - |
| 71 Schedule "M" Deductions | 66,820 | - | - | 66,820 | - | - | - |
| 72 Income Before Tax | (7,830,182) | (2,789,333) | (6,143,876) | 1,103,027 | - | - | - |
| 73 | | | | | | | |
| 74 State Income Taxes | - | - | - | - | - | - | - |
| 75 | | | | | | | |
| 76 Taxable Income | (7,830,182) | (2,789,333) | (6,143,876) | 1,103,027 | - | - | - |
| 77 | | | | | | | |
| 78 Federal Income Taxes | (2,740,564) | (976,267) | (2,150,357) | 386,059 | - | - | - |

| | 5.1 | 5.1.1 | 5.2 | 0 | 0 | 0 |
|-------------------------------|-------------------|-------------------|--------------|-------------|--------|--------|
| | Net Power Costs - | Net Power Costs - | Colstrip #3 | | | |
| Total Normalized | Restating | Pro Forma | 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 | (831,288) | - | (831,288) | - | - | - |
| 10 Nuclear Production | - | - | - | - | - | - |
| 11 Hydro Production | - | - | - | - | - | - |
| 12 Other Power Supply | 2,789,333 | 2,789,333 | - | - | - | - |
| 13 Transmission | - | - | - | - | - | - |
| 14 Distribution | - | - | - | - | - | - |
| 15 Customer Accounting | - | - | - | - | - | - |
| 16 Customer Service & Info | - | - | - | - | - | - |
| 17 Sales | - | - | - | - | - | - |
| 18 Administrative & General | (3,896) | - | (3,896) | - | - | - |
| 19 Total O&M Expenses | 1,954,149 | 2,789,333 | (835,184) | - | - | - |
| 20 Depreciation | (348,215) | - | (348,215) | - | - | - |
| 21 Amortization | - | - | - | - | - | - |
| 22 Taxes Other Than Income | (38,636) | - | (38,636) | - | - | - |
| 23 Income Taxes: Federal | (590,207) | (976,267) | 386,059 | - | - | - |
| 24 State | - | - | - | - | - | - |
| 25 Deferred Income Taxes | 33,374 | - | 33,374 | - | - | - |
| 26 Investment Tax Credit Adj. | - | - | - | - | - | - |
| 27 Misc Revenue & Expense | - | - | - | - | - | - |
| 28 Total Operating Expenses: | 1,010,465 | 1,813,066 | (802,601) | - | - | - |
| 29 | | | | | | |
| 30 Operating Rev For Return: | (1,010,465) | (1,813,066) | 802,601 | - | - | - |
| 31 | | | | | | |
| 32 Rate Base: | | | | | | |
| 33 Electric Plant in Service | (28,675,142) | - | (28,675,142) | - | - | - |
| 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: | (28,675,142) | - | (28,675,142) | - | - | - |
| 45 | | | | | | |
| 46 Deductions: | | | | | | |
| 47 Accum Prov For Deprec | 20,605,893 | - | 20,605,893 | - | - | - |
| 48 Accum Prov For Amort | - | - | - | - | - | - |
| 49 Accum Def Income Tax | 863,345 | - | 863,345 | - | - | - |
| 50 Unamortized ITC | - | - | - | - | - | - |
| 51 Customer Adv For Const | - | - | - | - | - | - |
| 52 Customer Service Deposits | - | - | - | - | - | - |
| 53 Miscellaneous Deductions | - | - | - | - | - | - |
| 54 | | | | | | |
| 55 Total Deductions: | 21,469,238 | - | 21,469,238 | - | - | - |
| 56 | | | | | | |
| 57 Total Rate Base: | (7,205,903) | - | (7,205,903) | - | - | - |
| 58 | | | | | | |
| 59 | | | | | | |
| 60 Estimated ROE impact | -0.091% | -0.431% | 0.000% | 0.344% | 0.000% | 0.000% |
| 61 Estimated Price Change | 764,951 | 2,923,829 | - | (2,158,878) | - | - |
| 62 | | | | | | |
| 63 | | | | | | |
| 64 TAX CALCULATION: | | | | | | |
| 65 | | | | | | |
| 66 Operating Revenue | (1,567,298) | (2,789,333) | 1,222,035 | - | - | - |
| 67 Other Deductions | - | - | - | - | - | - |
| 68 Interest (AFUDC) | - | - | - | - | - | - |
| 69 Interest | - | - | - | - | - | - |
| 70 Schedule "M" Additions | (52,188) | - | (52,188) | - | - | - |
| 71 Schedule "M" Deductions | 66,820 | - | 66,820 | - | - | - |
| 72 Income Before Tax | (1,686,306) | (2,789,333) | 1,103,027 | - | - | - |
| 73 | | | | | | |
| 74 State Income Taxes | - | - | - | - | - | - |
| 75 | | | | | | |
| 76 Taxable Income | (1,686,306) | (2,789,333) | 1,103,027 | - | - | - |
| 77 | | | | | | |
| 78 Federal Income Taxes | (590,207) | (976,267) | 386,059 | - | - | - |

| | 5.1 | 5.1.1 | 5.2 | 0 | 0 | 0 |
|-------------------------------|-------------------------------------|-----------|-------------|--------|--------|--------|
| | Net Power Costs - Net Power Costs - | | Colstrip #3 | | | |
| Total Normalized | Restating | Pro Forma | Removal | 0 | 0 | 0 |
| 1 Operating Revenues: | | | | | | |
| 2 General Business Revenues | - | - | - | - | - | - |
| 3 Interdepartmental | - | - | - | - | - | - |
| 4 Special Sales | 8,167,832 | - | 8,167,832 | - | - | - |
| 5 Other Operating Revenues | - | - | - | - | - | - |
| 6 Total Operating Revenues | 8,167,832 | - | 8,167,832 | - | - | - |
| 7 | | | | | | |
| 8 Operating Expenses: | | | | | | |
| 9 Steam Production | (4,569,863) | - | (4,569,863) | - | - | - |
| 10 Nuclear Production | - | - | - | - | - | - |
| 11 Hydro Production | - | - | - | - | - | - |
| 12 Other Power Supply | 14,221,155 | - | 14,221,155 | - | - | - |
| 13 Transmission | 4,660,416 | - | 4,660,416 | - | - | - |
| 14 Distribution | - | - | - | - | - | - |
| 15 Customer Accounting | - | - | - | - | - | - |
| 16 Customer Service & Info | - | - | - | - | - | - |
| 17 Sales | - | - | - | - | - | - |
| 18 Administrative & General | - | - | - | - | - | - |
| 19 Total O&M Expenses | 14,311,708 | - | 14,311,708 | - | - | - |
| 20 Depreciation | - | - | - | - | - | - |
| 21 Amortization | - | - | - | - | - | - |
| 22 Taxes Other Than Income | - | - | - | - | - | - |
| 23 Income Taxes: Federal | (2,150,357) | - | (2,150,357) | - | - | - |
| 24 State | - | - | - | - | - | - |
| 25 Deferred Income Taxes | - | - | - | - | - | - |
| 26 Investment Tax Credit Adj. | - | - | - | - | - | - |
| 27 Misc Revenue & Expense | - | - | - | - | - | - |
| 28 Total Operating Expenses: | 12,161,351 | - | 12,161,351 | - | - | - |
| 29 | | | | | | |
| 30 Operating Rev For Return: | (3,993,519) | - | (3,993,519) | - | - | - |
| 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 | -0.964% | 0.000% | -0.964% | 0.000% | 0.000% | 0.000% |
| 61 Estimated Price Change | 6,440,121 | - | 6,440,121 | - | - | - |
| 62 | | | | | | |
| 63 | | | | | | |
| 64 TAX CALCULATION: | | | | | | |
| 65 | | | | | | |
| 66 Operating Revenue | (6,143,876) | - | (6,143,876) | - | - | - |
| 67 Other Deductions | - | - | - | - | - | - |
| 68 Interest (AFUDC) | - | - | - | - | - | - |
| 69 Interest | - | - | - | - | - | - |
| 70 Schedule "M" Additions | - | - | - | - | - | - |
| 71 Schedule "M" Deductions | - | - | - | - | - | - |
| 72 Income Before Tax | (6,143,876) | - | (6,143,876) | - | - | - |
| 73 | | | | | | |
| 74 State Income Taxes | - | - | - | - | - | - |
| 75 | | | | | | |
| 76 Taxable Income | (6,143,876) | - | (6,143,876) | - | - | - |
| 77 | | | | | | |
| 78 Federal Income Taxes | (2,150,357) | - | (2,150,357) | - | - | - |

| | <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 | 22.498% | - | 5.1.2 |
| Post-Merger Firm Sales | 447NPC | RES | - | CAGW | 22.498% | - | 5.1.2 |
| Non-Firm Sales | 447NPC | RES | - | CAEW | 22.852% | - | 5.1.2 |
| Total Sales for Resale | | | <u>-</u> | | | <u>-</u> | |
| Purchased Power (Account 555) | | | | | | | |
| Existing Firm Demand - Pacific | 555NPC | RES | - | CAGW | 22.498% | - | 5.1.2 |
| Existing Firm Energy | 555NPC | RES | - | CAEW | 22.852% | - | 5.1.2 |
| WA Qualifying Facilities | 555NPC | RES | - | WA | Situs | - | 5.1.2 |
| Post-Merger Firm Energy | 555NPC | RES | 12,397,934 | CAGW | 22.498% | 2,789,333 | 5.1.2 |
| Other Generation Expenses | 555NPC | RES | - | CAGW | 22.498% | - | 5.1.2 |
| Total Purchased Power | | | <u>12,397,934</u> | | | <u>2,789,333</u> | |
| Wheeling (Account 565) | | | | | | | |
| Existing Firm - Pacific | 565NPC | RES | - | CAGW | 22.498% | - | 5.1.2 |
| Post Merger Firm | 565NPC | RES | - | CAGW | 22.498% | - | 5.1.2 |
| Non Firm | 565NPC | RES | - | CAEW | 22.852% | - | 5.1.2 |
| Total Wheeling Expense | | | <u>-</u> | | | <u>-</u> | |
| Fuel Expense (Accounts 501 and 547) | | | | | | | |
| Fuel Consumed - Coal | 501NPC | RES | - | CAEW | 22.852% | - | 5.1.2 |
| Fuel Consumed - Natural Gas | 547NPC | RES | - | CAEW | 22.852% | - | 5.1.2 |
| Total Fuel and Other Expense | | | <u>-</u> | | | <u>-</u> | |
| Total Net Power Cost Adjustment - Restating | | | <u>12,397,934</u> | | | <u>2,789,333</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.

| | <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 | PRO | - | CAGW | 22.498% | - | 5.1.2 |
| Post-Merger Firm Sales | 447NPC | PRO | 36,304,106 | CAGW | 22.498% | 8,167,832 | 5.1.2 |
| Non-Firm Sales | 447NPC | PRO | - | CAEW | 22.852% | - | 5.1.2 |
| Total Sales for Resale | | | <u>36,304,106</u> | | | <u>8,167,832</u> | |
| Purchased Power (Account 555) | | | | | | | |
| Existing Firm Demand - Pacific | 555NPC | PRO | 384,410 | CAGW | 22.498% | 86,486 | 5.1.2 |
| Existing Firm Energy | 555NPC | PRO | 898,990 | CAEW | 22.852% | 205,435 | 5.1.2 |
| WA Qualifying Facilities | 555NPC | PRO | 71,337 | WA | Situs | 71,337 | 5.1.2 |
| Post-Merger Firm Energy | 555NPC | PRO | 48,225,848 | CAGW | 22.498% | 10,850,029 | 5.1.2 |
| Other Generation Expenses | 555NPC | PRO | 2,113,550 | CAGW | 22.498% | 475,514 | 5.1.2 |
| Total Purchased Power | | | <u>51,694,134</u> | | | <u>11,688,801</u> | |
| Wheeling (Account 565) | | | | | | | |
| Existing Firm - Pacific | 565NPC | PRO | 3,805,148 | CAGW | 22.498% | 856,096 | 5.1.2 |
| Existing Firm - Utah | 565NPC | PRO | 1,286,964 | CAGW | 22.498% | 289,546 | 5.1.2 |
| Post Merger Firm | 565NPC | PRO | 13,185,789 | CAGW | 22.498% | 2,966,587 | 5.1.2 |
| Non Firm | 565NPC | PRO | 2,398,884 | CAEW | 22.852% | 548,186 | 5.1.2 |
| Total Wheeling Expense | | | <u>20,676,785</u> | | | <u>4,660,416</u> | |
| Fuel Expense (Accounts 501 and 547) | | | | | | | |
| Fuel Consumed - Coal | 501NPC | PRO | (19,997,893) | CAEW | 22.852% | (4,569,863) | 5.1.2 |
| Fuel Consumed - Natural Gas | 547NPC | PRO | 11,081,677 | CAEW | 22.852% | 2,532,354 | 5.1.2 |
| Total Fuel and Other Expense | | | <u>(8,916,216)</u> | | | <u>(2,037,509)</u> | |
| Total Net Power Cost Adjustment - Pro Forma | | | <u>27,150,597</u> | | | <u>6,143,876</u> | |

Description of Adjustment

The net power cost adjustment projects power costs by adjusting sales for resale, purchase power, wheeling and fuel in a manner consistent with the contractual terms of sales and purchase agreements, and normal hydro and weather conditions on a West Control Area (WCA) basis. This portion of the adjustment reflects normalized power costs for the 12 months ending December 2018 consistent with the net power costs projected in Docket UE-140762.

PacificCorp
Washington Results of Operations - December 2017
Net Power Costs - West Control Area

| Description | FERC Account | (2) WCA Alloc. Factor | (3) WA Alloc. % | (4) UNADJUSTED / PER BOOKS NPC (1) | | (5) UNADJUSTED / PER BOOKS NPC (1) | | (6) NORMALIZED NPC | | (7) NORMALIZED NPC | | (8) NORMALIZING ADJUSTMENT | | (10) WCA Alloc. Factor | (11) WA Alloc. % | (12) PRO FORMA NPC | | (13) PRO FORMA NPC | | (14) PRO FORMA ADJUSTMENT | | | | |
|-------------------------------------|--------------|-----------------------|-----------------|--|----------------------|--|----------------------|--|----------------------|--|----------------------|--|----------------------|------------------------|------------------|--|----------------------|--|----------------------|---------------------------|-------------|------------|------------|------------|
| | | | | 12 Months Ended December 2017 Total West Control Area | Washington Allocated | 12 Months Ended December 2017 Total West Control Area | Washington Allocated | 12 Months Ended December 2017 Total West Control Area | Washington Allocated | 12 Months Ended December 2017 Total West Control Area | Washington Allocated | 12 Months Ended December 2017 Total West Control Area | Washington Allocated | | | 12 Months Ended December 2018 Total West Control Area | Washington Allocated | 12 Months Ended December 2018 Total West Control Area | Washington Allocated | | | | | |
| Sales for Resale (Account 447) | 447NPC | CAGW | 22.4984% | | | | | | | | | | | | | | | | | | | | | |
| Existing Firm Sales - Pacific | 447NPC | CAGW | 22.4984% | | | | | | | | | | | | | | | | | | | | | |
| Post-Merger Firm Sales | 447NPC | CAGW | 22.4984% | | | | | | | | | | | | | | | | | | | | | |
| Non-Firm Sales | 447NPC | CAEW | 22.8517% | | | | | | | | | | | | | | | | | | | | | |
| Total Sales for Resale | | | | 38,521,946 | 8,666,810 | 38,521,946 | 8,666,810 | 38,521,946 | 8,666,810 | 38,521,946 | 8,666,810 | 38,521,946 | 8,666,810 | 74,826,053 | 16,834,642 | 74,826,053 | 16,834,642 | 74,826,053 | 16,834,642 | 74,826,053 | 16,834,642 | 38,304,106 | 8,167,832 | |
| Purchased Power (Account 555) | 555NPC | CAGW | 22.4984% | | | | | | | | | | | | | | | | | | | | | |
| Existing Firm Demand - Pacific | 555NPC | CAEW | 22.8517% | | | | | | | | | | | | | | | | | | | | | |
| Existing Firm Energy | 555NPC | CAEW | 22.8517% | | | | | | | | | | | | | | | | | | | | | |
| WA Qualifying Facilities | 555NPC | WA | 100.0000% | | | | | | | | | | | | | | | | | | | | | |
| WA Qualifying Facilities | 555NPC | CAGW | 22.4984% | | | | | | | | | | | | | | | | | | | | | |
| Post-Merger Firm Energy | 555NPC | CAGW | 22.4984% | | | | | | | | | | | | | | | | | | | | | |
| Other Generation Expenses | 555NPC | CAGW | 22.4984% | | | | | | | | | | | | | | | | | | | | | |
| Total Purchased Power | | | | 105,874,182 | 24,009,823 | 105,874,182 | 24,009,823 | 119,910,850 | 25,630,108 | 119,910,850 | 25,630,108 | 12,397,934 | 2,786,333 | 199,896,260 | 38,487,056 | 199,896,260 | 38,487,056 | 199,896,260 | 38,487,056 | 199,896,260 | 38,487,056 | 51,694,134 | 11,686,801 | |
| Wheeling (Account 565) | 565NPC | CAGW | 22.4984% | | | | | | | | | | | | | | | | | | | | | |
| Existing Firm - Pacific | 565NPC | CAGW | 22.4984% | | | | | | | | | | | | | | | | | | | | | |
| Existing Firm - Utah | 565NPC | CAGW | 22.4984% | | | | | | | | | | | | | | | | | | | | | |
| Post Merger Firm | 565NPC | CAGW | 22.4984% | | | | | | | | | | | | | | | | | | | | | |
| Non Firm | 565NPC | CAEW | 22.8517% | | | | | | | | | | | | | | | | | | | | | |
| Total Wheeling Expense | | | | 112,735,167 | 25,363,574 | 112,735,167 | 25,363,574 | 117,158,312 | 3,860,340 | 117,158,312 | 3,860,340 | - | - | 20,993,460 | 4,716,437 | 20,993,460 | 4,716,437 | 20,993,460 | 4,716,437 | 20,993,460 | 4,716,437 | 3,805,148 | 856,006 | |
| Fuel Expense (Accounts 501 and 547) | 501NPC | CAEW | 22.8517% | | | | | | | | | | | | | | | | | | | | | |
| Existing Firm - Pacific | 547NPC | CAEW | 22.8517% | | | | | | | | | | | | | | | | | | | | | |
| Fuel Consumed - Natural Gas | 547NPC | CAEW | 22.8517% | | | | | | | | | | | | | | | | | | | | | |
| Total Fuel and Other Expense | | | | 245,300,893 | 56,055,508 | 245,300,893 | 56,055,508 | 245,300,893 | 56,055,508 | 245,300,893 | 56,055,508 | - | - | 2,113,550 | 475,514 | 2,113,550 | 475,514 | 2,113,550 | 475,514 | 2,113,550 | 475,514 | 2,113,550 | 475,514 | 10,850,020 |
| Total Net Power Cost | | | | 499,893,944 | 113,767,899 | 499,893,944 | 113,767,899 | 512,291,878 | 116,877,229 | 512,291,878 | 116,877,229 | 12,397,934 | 2,786,333 | 539,442,475 | 122,721,105 | 539,442,475 | 122,721,105 | 539,442,475 | 122,721,105 | 539,442,475 | 122,721,105 | 27,150,597 | 6,143,876 | |
| | | | | Ref. 5.1.3 | Ref. 2.2 | Ref. 5.1.3 | Ref. 2.2 | Ref. 5.1.4 | Ref. 5.1.4 | Ref. 5.1.4 | Ref. 5.1.4 | Ref. 5.1 | Ref. 5.1 | Ref. 5.1.3 | Ref. 5.1.4 | Ref. 5.1.3 | Ref. 5.1.4 | Ref. 5.1.3 | Ref. 5.1.4 | Ref. 5.1.3 | Ref. 5.1.4 | Ref. 5.1.3 | Ref. 5.1.4 | |

Study Results
MERGED PEAK/ENERGY SPLIT
(\$)

Period Ending
2017 Q4

| | Merged CY 2017 Q4 | Pre-Merger Demand | Pre-Merger Energy | Non-Firm | Post-Merger |
|--|----------------------|----------------------|----------------------|-------------|-------------|
| SPECIAL SALES FOR RESALE | | | | | |
| Pacific Pre Merger | - | - | | | |
| Post Merger | 38,521,946 | | | | 38,521,946 |
| TOTAL SPECIAL SALES | 38,521,946 | - | - | - | 38,521,946 |
| PURCHASED POWER & NET INTERCHANGE | | | | | |
| Mid Columbia | 3,972,323 | 1,191,697 | 2,780,626 | | |
| Misc/Pacific | 148,196 | 30,730 | 117,466 | | |
| Q.F. Contracts/PPL | 231,757 | - | - | | 231,757 |
| Pacific Sub Total | 4,352,276 | 1,222,427 | 2,898,092 | - | 231,757 |
| Combine Hills Wind p160595 | 4,421,951 | | | | 4,421,951 |
| Hermiston Purchase p99563 | - | | | | - |
| Short Term Firm Purchases | 97,099,965 | | | | 97,099,965 |
| New Firm Sub Total | 101,521,916 | - | - | - | 101,521,916 |
| Seven Mile Wind | - | | | | - |
| Non Firm Sub Total | - | | | | - |
| TOTAL PURCHASED PW & NET INT. | 105,874,192 | 1,222,427 | 2,898,092 | - | 101,753,673 |
| TOTAL WHEELING & U. OF F. EXPENS | 112,735,167 | 17,158,312 | - | - | 95,576,856 |
| THERMAL FUEL BURN EXPENSE | | | | | |
| Colstrip | 8,016,751 | | | 8,016,751 | |
| Chehalis | 52,097,506 | | | 52,097,506 | |
| Hermiston | 22,408,041 | | | 22,408,041 | |
| Jim Bridger | 237,284,232 | | | 237,284,232 | |
| TOTAL FUEL BURN EXPENSE | 319,806,531 | - | - | 319,806,531 | - |
| OTHER GENERATION EXPENSE | | | | | |
| Blundell | - | | | | - |
| TOTAL OTHER GEN. EXPENSE | - | - | - | - | - |
| NET POWER COST | 499,893,944 | 18,380,739 | 2,898,092 | 319,806,531 | 158,808,582 |

Ref 5.1.1

Study Results
MERGED PEAK/ENERGY SPLIT
(\$)

Period Ending
2017Q4

| | Merged CY 2017 Q4 | Pre-Merger Demand | Pre-Merger Energy | Non-Firm | Post-Merger |
|--|----------------------|----------------------|----------------------|--------------------|--------------------|
| SPECIAL SALES FOR RESALE | | | | | |
| Pacific Pre Merger | - | - | | | |
| Post Merger | 38,521,946 | | | | 38,521,946 |
| TOTAL SPECIAL SALES | 38,521,946 | - | - | - | 38,521,946 |
| PURCHASED POWER & NET INTERCHANGE | | | | | |
| Mid Columbia | 3,972,323 | 1,191,697 | 2,780,626 | | |
| Misc/Pacific | 148,196 | 30,730 | 117,466 | | |
| Q.F. Contracts/PPL | 231,757 | - | - | | 231,757 |
| Pacific Sub Total | 4,352,276 | 1,222,427 | 2,898,092 | - | 231,757 |
| Combine Hills Wind p160595 | 4,421,951 | | | | 4,421,951 |
| Hermiston Purchase p99563 | - | | | | - |
| Short Term Firm Purchases | 109,497,898 | | | | 109,497,898 |
| New Firm Sub Total | 113,919,850 | - | - | - | 113,919,850 |
| Seven Mile II Wind | - | | | | - |
| Non Firm Sub Total | - | | | | - |
| TOTAL PURCHASED PW & NET INT. | 118,272,126 | 1,222,427 | 2,898,092 | - | 114,151,607 |
| TOTAL WHEELING & U. OF F. EXPENSE | 112,735,167 | 17,158,312 | - | - | 95,576,856 |
| THERMAL FUEL BURN EXPENSE | | | | | |
| Colstrip | 8,016,751 | | | 8,016,751 | |
| Chehalis | 52,097,506 | | | 52,097,506 | |
| Hermiston | 22,408,041 | | | 22,408,041 | |
| Jim Bridger | 237,284,232 | | | 237,284,232 | |
| TOTAL FUEL BURN EXPENSE | 319,806,531 | - | - | 319,806,531 | - |
| OTHER GENERATION EXPENSE | | | | | |
| Blundell | - | | | - | |
| TOTAL OTHER GEN. EXPENSE | - | - | - | - | - |
| NET POWER COST | 512,291,878 | 18,380,739 | 2,898,092 | 319,806,531 | 171,206,516 |

Ref. 5.1.1

PacifiCorp

Study Results
MERGED PEAK/ENERGY SPLIT
(\$)

Period Ending
 Dec-18

| | <u>Merged</u> <u>01/18-12/18</u> | <u>Pre-Merger</u> <u>Demand</u> | <u>Pre-Merger</u> <u>Energy</u> | <u>Non-Firm</u> | <u>Post-Merger</u> |
|--|-------------------------------------|------------------------------------|------------------------------------|--------------------|--------------------|
| SPECIAL SALES FOR RESALE | | | | | |
| Pacific Pre Merger | - | - | | | |
| Post Merger | 74,826,053 | | | | 74,826,053 |
| TOTAL SPECIAL SALES | 74,826,053 | - | - | - | 74,826,053 |
| PURCHASED POWER & NET INTERCHANGE | | | | | |
| Mid Columbia | 5,249,134 | 1,574,740 | 3,674,394 | | |
| Misc/Pacific | 154,785 | 32,097 | 122,688 | | |
| Q.F. Contracts/PPL | 303,094 | - | - | | 303,094 |
| Pacific Sub Total | 5,707,013 | 1,606,837 | 3,797,082 | - | 303,094 |
| Combine Hills Wind | 5,259,649 | | | | 5,259,649 |
| Short Term Firm Purchases | 156,886,049 | | | | 156,886,049 |
| New Firm Sub Total | 162,145,698 | - | - | - | 162,145,698 |
| Integration Charge | 2,113,550 | | | | 2,113,550 |
| Non Firm Sub Total | - | - | - | - | - |
| TOTAL PURCHASED PW & NET INT. | 169,966,260 | 1,606,837 | 3,797,082 | - | 164,562,341 |
| TOTAL WHEELING & U. OF F. EXPENSE | 133,411,952 | 22,250,423 | - | 2,398,884 | 108,762,644 |
| THERMAL FUEL BURN EXPENSE | | | | | |
| Colstrip | 7,078,440 | | | 7,078,440 | |
| Chehalis | 59,647,667 | | | 59,647,667 | |
| Hermiston | 25,939,558 | | | 25,939,558 | |
| Jim Bridger | 218,224,651 | | | 218,224,651 | |
| TOTAL FUEL BURN EXPENSE | 310,890,315 | - | - | 310,890,315 | - |
| OTHER GENERATION EXPENSE | | | | | |
| Blundell | - | | | - | |
| TOTAL OTHER GEN. EXPENSE | - | - | - | - | - |
| NET POWER COST | 539,442,475 | 23,857,260 | 3,797,082 | 313,289,199 | 198,498,933 |

| | <u>ACCOUNT</u> | <u>Type</u> | <u>TOTAL COMPANY</u> | <u>FACTOR</u> | <u>FACTOR %</u> | <u>WASHINGTON ALLOCATED</u> | <u>REF#</u> |
|----------------------------------|----------------|-------------|--------------------------|---------------|-----------------|---------------------------------|-------------|
| Adjustment to Expense: | | | | | | | |
| Pre-merger Depreciation Expense | 403SP | RES | (1,207,885) | CAGW | 22.498% | (271,754) | 5.2.2 |
| Post-merger Depreciation Expense | 403SP | RES | (339,852) | CAGW | 22.498% | (76,461) | 5.2.2 |
| Taxes Other | 408 | RES | (565,237) | GPS | 6.835% | (38,636) | 5.2.1 |
| Net Depreciation Expense - Sch M | SCHMDT | RES | 297,000 | CAGW | 22.498% | 66,820 | 5.2.2 |
| Deferred Income Tax Expense | 41010 | RES | 148,342 | CAGW | 22.498% | 33,374 | 5.2.2 |
| Operations & Maintenance | 500 | RES | (12,030) | CAGW | 22.498% | (2,707) | 5.2.4 |
| Operations & Maintenance | 501 | RES | (524,845) | CAGW | 22.498% | (118,082) | 5.2.4 |
| Operations & Maintenance | 501 | RES | (38,104) | CAGW | 22.498% | (8,573) | 5.2.4 |
| Operations & Maintenance | 502 | RES | (299,146) | CAGW | 22.498% | (67,303) | 5.2.4 |
| Operations & Maintenance | 505 | RES | (31,820) | CAGW | 22.498% | (7,159) | 5.2.4 |
| Operations & Maintenance | 506 | RES | (425,121) | CAGW | 22.498% | (95,645) | 5.2.4 |
| Operations & Maintenance | 507 | RES | (8,362) | CAGW | 22.498% | (1,881) | 5.2.4 |
| Operations & Maintenance | 510 | RES | (65,342) | CAGW | 22.498% | (14,701) | 5.2.4 |
| Operations & Maintenance | 511 | RES | (112,287) | CAGW | 22.498% | (25,263) | 5.2.4 |
| Operations & Maintenance | 512 | RES | (1,713,830) | CAGW | 22.498% | (385,584) | 5.2.4 |
| Operations & Maintenance | 513 | RES | (329,878) | CAGW | 22.498% | (74,217) | 5.2.4 |
| Operations & Maintenance | 514 | RES | (134,113) | CAGW | 22.498% | (30,173) | 5.2.4 |
| Administrative & General | 924 | RES | (49,797) | SO | 6.835% | (3,404) | 5.2.4 |
| Administrative & General | 925 | RES | (7,199) | SO | 6.835% | (492) | 5.2.4 |
| Adjustment to Rate Base: | | | | | | | |
| Pre-merger Plant | 312 | RES | (110,283,000) | CAGW | 22.498% | (24,811,876) | 5.2.2 |
| Post-merger Plant | 312 | RES | (17,171,313) | CAGW | 22.498% | (3,863,265) | 5.2.2 |
| Pre-merger Depreciation Reserve | 108SP | RES | 88,259,190 | CAGW | 22.498% | 19,856,878 | 5.2.2 |
| Post-merger Depreciation Reserve | 108SP | RES | 3,329,197 | CAGW | 22.498% | 749,015 | 5.2.2 |
| Deferred Income Tax Balance | 282 | RES | 3,837,367 | CAGW | 22.498% | 863,345 | 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 Rates Filing.

PacifiCorp
Results of Operation - December 2017
Removal of Colstrip Unit #3
Property Tax Calculation

| | 12/31/2017 | Ref. |
|---|----------------|------|
| Total Colstrip Property Taxes | 1,776,000 | |
| Colstrip #3 as a percentage of Total Colstrip NBV | 31.8264% | |
| Property Tax expense to remove | <u>565,237</u> | 5.2 |

| | |
|------------------------------|----------------------|
| Gross Colstrip Book Value | 238,242,472 |
| Gross Colstrip Book Reserve | <u>(125,549,988)</u> |
| Total Colstrip NBV | <u>112,692,483</u> |
| Colstrip Unit 3 Book Value | 127,454,313 |
| Colstrip Unit 3 Book Reserve | <u>(91,588,387)</u> |
| Colstrip Unit 3 NBV | <u>35,865,925</u> |
| Colstrip Unit 3 NBV % | 31.8264% |

PacifiCorp
Results of Operation - December 2017
Removal of Colstrip Unit #3
Summary of Balances

| | <u>EOP Balance</u> | <u>Ref.</u> |
|------------------------------------|--------------------|-------------|
| Depreciation Expense - Pre Merger | (1,207,885) | 5.2 |
| Depreciation Expense - Post Merger | <u>(339,852)</u> | 5.2 |
| | (1,547,736) | |
| EPIS - Pre Merger | 110,283,000 | 5.2 |
| EPIS - Post Merger | <u>17,171,313</u> | 5.2 |
| | 127,454,313 | |
| Depreciation Reserve - Pre Merger | (88,259,190) | 5.2 |
| Depreciation Reserve - Post Merger | <u>(3,329,197)</u> | 5.2 |
| | (91,588,387) | |
| ADIT Balance | (3,837,367) | 5.2 |
| Deferred Income Tax Credit | - | 5.2 |
| Tax Depreciation | (1,250,737) | |
| Deferred Income Tax Expense | (148,342) | 5.2 |

PacifiCorp
Results of Operation - December 2017
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 2017
 Removal of Colstrip Unit #3
 Colstrip O&M by FERC Acct

| FERC Acct | Description | WCA Allocation Factor | A 12 ME Dec 2017 | B | | C | | D | | E = B x 31.8264% Unit 3 Share of Non-Overhaul O&M | F = E + C Total Unit 3 O&M |
|--------------|----------------------|-----------------------------|------------------------|---------------------|-----------|--------------------|--------------------|--------------------|--------------------|--|----------------------------------|
| | | | | Non-Overhaul O&M | Overhaul | Unit 3 Overhaul | Unit 4 Overhaul | Unit 3 Overhaul | Unit 4 Overhaul | | |
| 5000000 | OPER SUPV & ENG | CAGW | 37,798 | 37,798 | | | | | | 12,030 | 12,030 |
| 5012000 | FUEL HAND-COAL | CAGW | 1,649,087 | 1,649,087 | | | | | | 524,845 | 524,845 |
| 5014500 | START UP FUEL-DIESEL | CAGW | 119,724 | 119,724 | | | | | | 38,104 | 38,104 |
| 5020000 | STEAM EXPENSES | CAGW | 939,932 | 939,932 | | | | | | 299,146 | 299,146 |
| 5050000 | ELECTRIC EXPENSES | CAGW | 99,981 | 99,981 | | | | | | 31,820 | 31,820 |
| 5060000 | MISC STEAM PWR EXP | CAGW | 1,335,751 | 1,335,751 | | | | | | 425,121 | 425,121 |
| 5070000 | RENTS (STEAM GEN) | CAGW | 26,275 | 26,275 | | | | | | 8,362 | 8,362 |
| 5100000 | MNT SUPERV & ENG | CAGW | 205,308 | 205,308 | | | | | | 65,342 | 65,342 |
| 5110000 | MNT OF STRUCTURES | CAGW | 352,811 | 352,811 | | | | | | 112,287 | 112,287 |
| 5120000 | MANT OF BOILR PLNT | CAGW | 2,775,921 | 1,557,921 | 1,218,000 | | | | | 495,830 | 1,713,830 |
| 5130000 | MAINT ELEC PLANT | CAGW | 1,036,493 | 1,036,493 | | | | | | 329,878 | 329,878 |
| 5140000 | MAINT MISC STM PLN | CAGW | 421,390 | 421,390 | | | | | | 134,113 | 134,113 |
| 9243000 | PROP INS - PREMIUMS | SO | 156,464 | 156,464 | | | | | | 49,797 | 49,797 |
| 9250000 | INJURIES & DAMAGES | SO | 22,620 | 22,620 | | | | | | 7,199 | 7,199 |
| | | | 9,179,554 | 7,961,554 | 1,218,000 | | | | | 2,533,876 | 3,751,876 |

Ref 5.2

Colstrip #3 as a percentage of Total Colstrip NBV

31.8264% Ref 5.2.1

Tab 6

**Depreciation & Amortization
Adjustments**

| | 6.1 | 6.2 | 6.3 | 6.3.1 | 6.3.2 | 6.3.3 |
|-------------------------------|--|---|---------------------------------|---|---|---|
| | Pro Forma Depreciation & Amortization Expense | Pro Forma Depreciation & Amortization Reserves | End-of-Period Plant Reserves | (cont.) End-of- Period Plant Reserves | (cont. 2) End-of- Period Plant Reserves | (cont. 3) End-of- Period Plant Reserves |
| Total Normalized | | | | | | |
| 1 Operating Revenues: | | | | | | |
| 2 General Business Revenues | - | - | - | - | - | - |
| 3 Interdepartmental | - | - | - | - | - | - |
| 4 Special Sales | - | - | - | - | - | - |
| 5 Other Operating Revenues | - | - | - | - | - | - |
| 6 Total Operating Revenues | - | - | - | - | - | - |
| 7 | | | | | | |
| 8 Operating Expenses: | | | | | | |
| 9 Steam Production | - | - | - | - | - | - |
| 10 Nuclear Production | - | - | - | - | - | - |
| 11 Hydro Production | - | - | - | - | - | - |
| 12 Other Power Supply | - | - | - | - | - | - |
| 13 Transmission | - | - | - | - | - | - |
| 14 Distribution | - | - | - | - | - | - |
| 15 Customer Accounting | - | - | - | - | - | - |
| 16 Customer Service & Info | - | - | - | - | - | - |
| 17 Sales | - | - | - | - | - | - |
| 18 Administrative & General | - | - | - | - | - | - |
| 19 Total O&M Expenses | - | - | - | - | - | - |
| 20 Depreciation | 1,300,482 | 410,588 | - | - | - | - |
| 21 Amortization | 107,585 | 6,371 | - | - | - | - |
| 22 Taxes Other Than Income | - | - | - | - | - | - |
| 23 Income Taxes: Federal | (116,888) | (145,936) | - | - | - | - |
| 24 State | - | - | - | - | - | - |
| 25 Deferred Income Taxes | (407,632) | - | - | - | - | - |
| 26 Investment Tax Credit Adj. | - | - | - | - | - | - |
| 27 Misc Revenue & Expense | - | - | - | - | - | - |
| 28 Total Operating Expenses: | 883,547 | 271,023 | - | - | - | - |
| 29 | | | | | | |
| 30 Operating Rev For Return: | (883,547) | (271,023) | - | - | - | - |
| 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 | (17,772,988) | - | (94,899) | (2,705,587) | (2,135,584) | (12,684,809) |
| 48 Accum Prov For Amort | (2,268,309) | - | (3,451) | - | (1,665,685) | (599,173) |
| 49 Accum Def Income Tax | 755,028 | - | - | - | - | - |
| 50 Unamortized ITC | - | - | - | - | - | - |
| 51 Customer Adv For Const | - | - | - | - | - | - |
| 52 Customer Service Deposits | - | - | - | - | - | - |
| 53 Miscellaneous Deductions | - | - | - | - | - | - |
| 54 | | | | | | |
| 55 Total Deductions: | (19,286,269) | - | (98,349) | (2,705,587) | (2,135,584) | (14,350,494) |
| 56 | | | | | | |
| 57 Total Rate Base: | (19,286,269) | - | (98,349) | (2,705,587) | (2,135,584) | (14,350,494) |
| 58 | | | | | | |
| 59 | | | | | | |
| 60 Estimated ROE impact | 0.197% | -0.064% | 0.002% | 0.057% | 0.045% | 0.305% |
| 61 Estimated Price Change | (889,133) | 437,064 | (11,800) | (324,618) | (256,229) | (71,889) |
| 62 | | | | | | |
| 63 | | | | | | |
| 64 TAX CALCULATION: | | | | | | |
| 65 | | | | | | |
| 66 Operating Revenue | (1,408,067) | (416,959) | - | - | - | - |
| 67 Other Deductions | - | - | - | - | - | - |
| 68 Interest (AFUDC) | - | - | - | - | - | - |
| 69 Interest | - | - | - | - | - | - |
| 70 Schedule "M" Additions | 991,108 | - | - | - | - | - |
| 71 Schedule "M" Deductions | (82,993) | - | - | - | - | - |
| 72 Income Before Tax | (333,966) | (416,959) | - | - | - | - |
| 73 | | | | | | |
| 74 State Income Taxes | - | - | - | - | - | - |
| 75 | | | | | | |
| 76 Taxable Income | (333,966) | (416,959) | - | - | - | - |
| 77 | | | | | | |
| 78 Federal Income Taxes | (116,888) | (145,936) | - | - | - | - |

| | 6.4 | 6.4.1 (cont.) | 6.4.2 (cont.2) | 6.4.3 (cont.3) | 6.5 | 0 | 0 |
|-------------------------------|--|--|--|--|--------------------------|--------|--------|
| | Annualization of Base Period Depr./Amort. Expense | Annualization of Base Period Depr./Amort. Expense | Annualization of Base Period Depr./Amort. Expense | Annualization of Base Period Depr./Amort. Expense | Hydro Decommissioning | 0 | 0 |
| 1 Operating Revenues: | | | | | | | |
| 2 General Business Revenues | - | - | - | - | - | - | - |
| 3 Interdepartmental | - | - | - | - | - | - | - |
| 4 Special Sales | - | - | - | - | - | - | - |
| 5 Other Operating Revenues | - | - | - | - | - | - | - |
| 6 Total Operating Revenues | - | - | - | - | - | - | - |
| 7 | | | | | | | |
| 8 Operating Expenses: | | | | | | | |
| 9 Steam Production | - | - | - | - | - | - | - |
| 10 Nuclear Production | - | - | - | - | - | - | - |
| 11 Hydro Production | - | - | - | - | - | - | - |
| 12 Other Power Supply | - | - | - | - | - | - | - |
| 13 Transmission | - | - | - | - | - | - | - |
| 14 Distribution | - | - | - | - | - | - | - |
| 15 Customer Accounting | - | - | - | - | - | - | - |
| 16 Customer Service & Info | - | - | - | - | - | - | - |
| 17 Sales | - | - | - | - | - | - | - |
| 18 Administrative & General | - | - | - | - | - | - | - |
| 19 Total O&M Expenses | - | - | - | - | - | - | - |
| 20 Depreciation | 293,303 | 221,314 | 375,277 | - | - | - | - |
| 21 Amortization | - | - | 101,214 | - | - | - | - |
| 22 Taxes Other Than Income | - | - | - | - | - | - | - |
| 23 Income Taxes: Federal | (102,656) | (77,460) | 180,116 | - | 29,048 | - | - |
| 24 State | - | - | - | - | - | - | - |
| 25 Deferred Income Taxes | - | - | - | (376,136) | (31,496) | - | - |
| 26 Investment Tax Credit Adj. | - | - | - | - | - | - | - |
| 27 Misc Revenue & Expense | - | - | - | - | - | - | - |
| 28 Total Operating Expenses: | 190,647 | 143,854 | 656,607 | (376,136) | (2,449) | - | - |
| 29 | | | | | | | |
| 30 Operating Rev For Return: | (190,647) | (143,854) | (656,607) | 376,136 | 2,449 | - | - |
| 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 | - | - | - | - | (152,109) | - | - |
| 48 Accum Prov For Amort | - | - | - | - | - | - | - |
| 49 Accum Def Income Tax | - | - | - | 376,136 | 378,892 | - | - |
| 50 Unamortized ITC | - | - | - | - | - | - | - |
| 51 Customer Adv For Const | - | - | - | - | - | - | - |
| 52 Customer Service Deposits | - | - | - | - | - | - | - |
| 53 Miscellaneous Deductions | - | - | - | - | - | - | - |
| 54 | | | | | | | |
| 55 Total Deductions: | - | - | - | 376,136 | 226,783 | - | - |
| 56 | | | | | | | |
| 57 Total Rate Base: | - | - | - | 376,136 | 226,783 | - | - |
| 58 | | | | | | | |
| 59 | | | | | | | |
| 60 Estimated ROE impact | -0.045% | -0.034% | -0.156% | 0.082% | -0.004% | 0.000% | 0.000% |
| 61 Estimated Price Change | 307,445 | 231,985 | 1,058,873 | (561,444) | 23,261 | - | - |
| 62 | | | | | | | |
| 63 | | | | | | | |
| 64 TAX CALCULATION: | | | | | | | |
| 65 | | | | | | | |
| 66 Operating Revenue | (293,303) | (221,314) | (476,491) | - | - | - | - |
| 67 Other Deductions | - | - | - | - | - | - | - |
| 68 Interest (AFUDC) | - | - | - | - | - | - | - |
| 69 Interest | - | - | - | - | - | - | - |
| 70 Schedule "M" Additions | - | - | 991,108 | - | - | - | - |
| 71 Schedule "M" Deductions | - | - | - | - | (82,993) | - | - |
| 72 Income Before Tax | (293,303) | (221,314) | 514,617 | - | 82,993 | - | - |
| 73 | | | | | | | |
| 74 State Income Taxes | - | - | - | - | - | - | - |
| 75 | | | | | | | |
| 76 Taxable Income | (293,303) | (221,314) | 514,617 | - | 82,993 | - | - |
| 77 | | | | | | | |
| 78 Federal Income Taxes | (102,656) | (77,460) | 180,116 | - | 29,048 | - | - |

| | 6.1 | 6.2 | 6.3 | 6.3.1 | 6.3.2 | 6.3.3 |
|-------------------------------|--|---|---------------------------------|---|---|---|
| | Pro Forma Depreciation & Amortization Expense | Pro Forma Depreciation & Amortization Reserves | End-of-Period Plant Reserves | (cont.) End-of- Period Plant Reserves | (cont. 2) End-of- Period Plant Reserves | (cont. 3) End-of- Period Plant Reserves |
| | Total Normalized | | | | | |
| 1 Operating Revenues: | | | | | | |
| 2 General Business Revenues | - | - | - | - | - | - |
| 3 Interdepartmental | - | - | - | - | - | - |
| 4 Special Sales | - | - | - | - | - | - |
| 5 Other Operating Revenues | - | - | - | - | - | - |
| 6 Total Operating Revenues | - | - | - | - | - | - |
| 7 | | | | | | |
| 8 Operating Expenses: | | | | | | |
| 9 Steam Production | - | - | - | - | - | - |
| 10 Nuclear Production | - | - | - | - | - | - |
| 11 Hydro Production | - | - | - | - | - | - |
| 12 Other Power Supply | - | - | - | - | - | - |
| 13 Transmission | - | - | - | - | - | - |
| 14 Distribution | - | - | - | - | - | - |
| 15 Customer Accounting | - | - | - | - | - | - |
| 16 Customer Service & Info | - | - | - | - | - | - |
| 17 Sales | - | - | - | - | - | - |
| 18 Administrative & General | - | - | - | - | - | - |
| 19 Total O&M Expenses | - | - | - | - | - | - |
| 20 Depreciation | 889,894 | - | - | - | - | - |
| 21 Amortization | 101,214 | - | - | - | - | - |
| 22 Taxes Other Than Income | - | - | - | - | - | - |
| 23 Income Taxes: Federal | (0) | - | - | - | - | - |
| 24 State | - | - | - | - | - | - |
| 25 Deferred Income Taxes | (376,136) | - | - | - | - | - |
| 26 Investment Tax Credit Adj. | - | - | - | - | - | - |
| 27 Misc Revenue & Expense | - | - | - | - | - | - |
| 28 Total Operating Expenses: | 614,972 | - | - | - | - | - |
| 29 | | | | | | |
| 30 Operating Rev For Return: | (614,972) | - | - | - | - | - |
| 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 | (17,525,980) | - | (2,705,587) | (2,135,584) | (12,684,809) | - |
| 48 Accum Prov For Amort | (2,264,858) | - | - | - | (1,665,685) | (599,173) |
| 49 Accum Def Income Tax | 376,136 | - | - | - | - | - |
| 50 Unamortized ITC | - | - | - | - | - | - |
| 51 Customer Adv For Const | - | - | - | - | - | - |
| 52 Customer Service Deposits | - | - | - | - | - | - |
| 53 Miscellaneous Deductions | - | - | - | - | - | - |
| 54 | | | | | | |
| 55 Total Deductions: | (19,414,703) | - | (2,705,587) | (2,135,584) | (14,350,494) | (599,173) |
| 56 | | | | | | |
| 57 Total Rate Base: | (19,414,703) | - | (2,705,587) | (2,135,584) | (14,350,494) | (599,173) |
| 58 | | | | | | |
| 59 | | | | | | |
| 60 Estimated ROE impact | 0.266% | 0.000% | 0.000% | 0.057% | 0.045% | 0.305% |
| 61 Estimated Price Change | (1,337,658) | - | - | (324,618) | (256,229) | (1,721,782) |
| 62 | | | | | | |
| 63 | | | | | | |
| 64 TAX CALCULATION: | | | | | | |
| 65 | | | | | | |
| 66 Operating Revenue | (991,108) | - | - | - | - | - |
| 67 Other Deductions | - | - | - | - | - | - |
| 68 Interest (AFUDC) | - | - | - | - | - | - |
| 69 Interest | - | - | - | - | - | - |
| 70 Schedule "M" Additions | 991,108 | - | - | - | - | - |
| 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 (cont.) | 6.4.2 (cont.2) | 6.4.3 (cont.3) | 6.5 | 0 | 0 |
|-------------------------------|--|--|--|--|--------------------------|--------|--------|
| | Annualization of Base Period Depr./Amort. Expense | Annualization of Base Period Depr./Amort. Expense | Annualization of Base Period Depr./Amort. Expense | Annualization of Base Period Depr./Amort. Expense | Hydro Decommissioning | 0 | 0 |
| 1 Operating Revenues: | | | | | | | |
| 2 General Business Revenues | - | - | - | - | - | - | - |
| 3 Interdepartmental | - | - | - | - | - | - | - |
| 4 Special Sales | - | - | - | - | - | - | - |
| 5 Other Operating Revenues | - | - | - | - | - | - | - |
| 6 Total Operating Revenues | - | - | - | - | - | - | - |
| 7 | | | | | | | |
| 8 Operating Expenses: | | | | | | | |
| 9 Steam Production | - | - | - | - | - | - | - |
| 10 Nuclear Production | - | - | - | - | - | - | - |
| 11 Hydro Production | - | - | - | - | - | - | - |
| 12 Other Power Supply | - | - | - | - | - | - | - |
| 13 Transmission | - | - | - | - | - | - | - |
| 14 Distribution | - | - | - | - | - | - | - |
| 15 Customer Accounting | - | - | - | - | - | - | - |
| 16 Customer Service & Info | - | - | - | - | - | - | - |
| 17 Sales | - | - | - | - | - | - | - |
| 18 Administrative & General | - | - | - | - | - | - | - |
| 19 Total O&M Expenses | - | - | - | - | - | - | - |
| 20 Depreciation | 293,303 | 221,314 | 375,277 | - | - | - | - |
| 21 Amortization | - | - | 101,214 | - | - | - | - |
| 22 Taxes Other Than Income | - | - | - | - | - | - | - |
| 23 Income Taxes: Federal | (102,656) | (77,460) | 180,116 | - | - | - | - |
| 24 State | - | - | - | - | - | - | - |
| 25 Deferred Income Taxes | - | - | - | (376,136) | - | - | - |
| 26 Investment Tax Credit Adj. | - | - | - | - | - | - | - |
| 27 Misc Revenue & Expense | - | - | - | - | - | - | - |
| 28 Total Operating Expenses: | 190,647 | 143,854 | 656,607 | (376,136) | - | - | - |
| 29 | | | | | | | |
| 30 Operating Rev For Return: | (190,647) | (143,854) | (656,607) | 376,136 | - | - | - |
| 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 | - | - | - | 376,136 | - | - | - |
| 50 Unamortized ITC | - | - | - | - | - | - | - |
| 51 Customer Adv For Const | - | - | - | - | - | - | - |
| 52 Customer Service Deposits | - | - | - | - | - | - | - |
| 53 Miscellaneous Deductions | - | - | - | - | - | - | - |
| 54 | | | | | | | |
| 55 Total Deductions: | - | - | - | 376,136 | - | - | - |
| 56 | | | | | | | |
| 57 Total Rate Base: | - | - | - | 376,136 | - | - | - |
| 58 | | | | | | | |
| 59 | | | | | | | |
| 60 Estimated ROE impact | -0.045% | -0.034% | -0.156% | 0.082% | 0.000% | 0.000% | 0.000% |
| 61 Estimated Price Change | 307,445 | 231,985 | 1,058,873 | (561,444) | - | - | - |
| 62 | | | | | | | |
| 63 | | | | | | | |
| 64 TAX CALCULATION: | | | | | | | |
| 65 | | | | | | | |
| 66 Operating Revenue | (293,303) | (221,314) | (476,491) | - | - | - | - |
| 67 Other Deductions | - | - | - | - | - | - | - |
| 68 Interest (AFUDC) | - | - | - | - | - | - | - |
| 69 Interest | - | - | - | - | - | - | - |
| 70 Schedule "M" Additions | - | - | 991,108 | - | - | - | - |
| 71 Schedule "M" Deductions | - | - | - | - | - | - | - |
| 72 Income Before Tax | (293,303) | (221,314) | 514,617 | - | - | - | - |
| 73 | | | | | | | |
| 74 State Income Taxes | - | - | - | - | - | - | - |
| 75 | | | | | | | |
| 76 Taxable Income | (293,303) | (221,314) | 514,617 | - | - | - | - |
| 77 | | | | | | | |
| 78 Federal Income Taxes | (102,656) | (77,460) | 180,116 | - | - | - | - |

| | 6.1 | 6.2 | 6.3 | 6.3.1 | 6.3.2 | 6.3.3 |
|-------------------------------|--|---|---------------------------------|---|---|---|
| | Pro Forma Depreciation & Amortization Expense | Pro Forma Depreciation & Amortization Reserves | End-of-Period Plant Reserves | (cont.) End-of- Period Plant Reserves | (cont. 2) End-of- Period Plant Reserves | (cont. 3) End-of- Period Plant Reserves |
| Total Normalized | | | | | | |
| 1 Operating Revenues: | | | | | | |
| 2 General Business Revenues | - | - | - | - | - | - |
| 3 Interdepartmental | - | - | - | - | - | - |
| 4 Special Sales | - | - | - | - | - | - |
| 5 Other Operating Revenues | - | - | - | - | - | - |
| 6 Total Operating Revenues | - | - | - | - | - | - |
| 7 | | | | | | |
| 8 Operating Expenses: | | | | | | |
| 9 Steam Production | - | - | - | - | - | - |
| 10 Nuclear Production | - | - | - | - | - | - |
| 11 Hydro Production | - | - | - | - | - | - |
| 12 Other Power Supply | - | - | - | - | - | - |
| 13 Transmission | - | - | - | - | - | - |
| 14 Distribution | - | - | - | - | - | - |
| 15 Customer Accounting | - | - | - | - | - | - |
| 16 Customer Service & Info | - | - | - | - | - | - |
| 17 Sales | - | - | - | - | - | - |
| 18 Administrative & General | - | - | - | - | - | - |
| 19 Total O&M Expenses | - | - | - | - | - | - |
| 20 Depreciation | 410,588 | 410,588 | - | - | - | - |
| 21 Amortization | 6,371 | 6,371 | - | - | - | - |
| 22 Taxes Other Than Income | - | - | - | - | - | - |
| 23 Income Taxes: Federal | (116,888) | (145,936) | - | - | - | - |
| 24 State | - | - | - | - | - | - |
| 25 Deferred Income Taxes | (31,496) | - | - | - | - | - |
| 26 Investment Tax Credit Adj. | - | - | - | - | - | - |
| 27 Misc Revenue & Expense | - | - | - | - | - | - |
| 28 Total Operating Expenses: | 268,575 | 271,023 | - | - | - | - |
| 29 | | | | | | |
| 30 Operating Rev For Return: | (268,575) | (271,023) | - | - | - | - |
| 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 | (247,007) | - | (94,899) | - | - | - |
| 48 Accum Prov For Amort | (3,451) | - | (3,451) | - | - | - |
| 49 Accum Def Income Tax | 378,892 | - | - | - | - | - |
| 50 Unamortized ITC | - | - | - | - | - | - |
| 51 Customer Adv For Const | - | - | - | - | - | - |
| 52 Customer Service Deposits | - | - | - | - | - | - |
| 53 Miscellaneous Deductions | - | - | - | - | - | - |
| 54 | | | | | | |
| 55 Total Deductions: | 128,434 | - | (98,349) | - | - | - |
| 56 | | | | | | |
| 57 Total Rate Base: | 128,434 | - | (98,349) | - | - | - |
| 58 | | | | | | |
| 59 | | | | | | |
| 60 Estimated ROE impact | -0.067% | -0.065% | 0.002% | 0.000% | 0.000% | 0.000% |
| 61 Estimated Price Change | 448,524 | 437,064 | (11,800) | - | - | - |
| 62 | | | | | | |
| 63 | | | | | | |
| 64 TAX CALCULATION: | | | | | | |
| 65 | | | | | | |
| 66 Operating Revenue | (416,959) | (416,959) | - | - | - | - |
| 67 Other Deductions | - | - | - | - | - | - |
| 68 Interest (AFUDC) | - | - | - | - | - | - |
| 69 Interest | - | - | - | - | - | - |
| 70 Schedule "M" Additions | - | - | - | - | - | - |
| 71 Schedule "M" Deductions | (82,993) | - | - | - | - | - |
| 72 Income Before Tax | (333,966) | (416,959) | - | - | - | - |
| 73 | | | | | | |
| 74 State Income Taxes | - | - | - | - | - | - |
| 75 | | | | | | |
| 76 Taxable Income | (333,966) | (416,959) | - | - | - | - |
| 77 | | | | | | |
| 78 Federal Income Taxes | (116,888) | (145,936) | - | - | - | - |

| | 6.4 | 6.4.1 (cont.) | 6.4.2 (cont.2) | 6.4.3 (cont.3) | 6.5 | 0 | 0 |
|-------------------------------|--|--|--|--|--------------------------|--------|--------|
| | Annualization of Base Period Depr./Amort. Expense | Annualization of Base Period Depr./Amort. Expense | Annualization of Base Period Depr./Amort. Expense | Annualization of Base Period Depr./Amort. Expense | Hydro Decommissioning | 0 | 0 |
| 1 Operating Revenues: | | | | | | | |
| 2 General Business Revenues | - | - | - | - | - | - | - |
| 3 Interdepartmental | - | - | - | - | - | - | - |
| 4 Special Sales | - | - | - | - | - | - | - |
| 5 Other Operating Revenues | - | - | - | - | - | - | - |
| 6 Total Operating Revenues | - | - | - | - | - | - | - |
| 7 | | | | | | | |
| 8 Operating Expenses: | | | | | | | |
| 9 Steam Production | - | - | - | - | - | - | - |
| 10 Nuclear Production | - | - | - | - | - | - | - |
| 11 Hydro Production | - | - | - | - | - | - | - |
| 12 Other Power Supply | - | - | - | - | - | - | - |
| 13 Transmission | - | - | - | - | - | - | - |
| 14 Distribution | - | - | - | - | - | - | - |
| 15 Customer Accounting | - | - | - | - | - | - | - |
| 16 Customer Service & Info | - | - | - | - | - | - | - |
| 17 Sales | - | - | - | - | - | - | - |
| 18 Administrative & General | - | - | - | - | - | - | - |
| 19 Total O&M Expenses | - | - | - | - | - | - | - |
| 20 Depreciation | - | - | - | - | - | - | - |
| 21 Amortization | - | - | - | - | - | - | - |
| 22 Taxes Other Than Income | - | - | - | - | - | - | - |
| 23 Income Taxes: Federal | - | - | - | - | 29,048 | - | - |
| 24 State | - | - | - | - | - | - | - |
| 25 Deferred Income Taxes | - | - | - | - | (31,496) | - | - |
| 26 Investment Tax Credit Adj. | - | - | - | - | - | - | - |
| 27 Misc Revenue & Expense | - | - | - | - | - | - | - |
| 28 Total Operating Expenses: | - | - | - | - | (2,449) | - | - |
| 29 | | | | | | | |
| 30 Operating Rev For Return: | - | - | - | - | 2,449 | - | - |
| 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 | - | - | - | - | (152,109) | - | - |
| 48 Accum Prov For Amort | - | - | - | - | - | - | - |
| 49 Accum Def Income Tax | - | - | - | - | 378,892 | - | - |
| 50 Unamortized ITC | - | - | - | - | - | - | - |
| 51 Customer Adv For Const | - | - | - | - | - | - | - |
| 52 Customer Service Deposits | - | - | - | - | - | - | - |
| 53 Miscellaneous Deductions | - | - | - | - | - | - | - |
| 54 | | | | | | | |
| 55 Total Deductions: | - | - | - | - | 226,783 | - | - |
| 56 | | | | | | | |
| 57 Total Rate Base: | - | - | - | - | 226,783 | - | - |
| 58 | | | | | | | |
| 59 | | | | | | | |
| 60 Estimated ROE impact | 0.000% | 0.000% | 0.000% | 0.000% | -0.004% | 0.000% | 0.000% |
| 61 Estimated Price Change | - | - | - | - | 23,261 | - | - |
| 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 | - | - | - | - | (82,993) | - | - |
| 72 Income Before Tax | - | - | - | - | 82,993 | - | - |
| 73 | | | | | | | |
| 74 State Income Taxes | - | - | - | - | - | - | - |
| 75 | | | | | | | |
| 76 Taxable Income | - | - | - | - | 82,993 | - | - |
| 77 | | | | | | | |
| 78 Federal Income Taxes | - | - | - | - | 29,048 | - | - |

| | <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 | 333,201 | JBG | 22.498% | 74,965 | |
| Hydro Production | 403HP | PRO | 262,811 | CAGW | 22.498% | 59,128 | |
| Transmission | 403TP | PRO | 1,228,956 | CAGW | 22.498% | 276,495 | |
| Intangible Plant | 404IP | PRO | 93,203 | SO | 6.835% | 6,371 | |
| | | | <u>1,918,171</u> | | | <u>416,959</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 2017
Incremental Depreciation Expense

| Description | Plant Account | Depreciation Account | Factor | Depreciation Rate | Jan 18 to Dec 18 Plant Additions Included in Adj Months | Incremental Expense on Plant Adds. |
|--|---------------|----------------------|--------|-------------------|---|------------------------------------|
| Steam Production Plant: | | | | | | |
| Various | 312 | 403SP | JBG | 2.788% | 11,950,813 | 333,201 |
| Total Steam Plant | | | | | 11,950,813 | 333,201 |
| Hydro Production Plant: | | | | | | |
| Various | 332 | 403HP | CAGW | 2.600% | 10,110,013 | 262,811 |
| Total Hydro Plant | | | | | 10,110,013 | 262,811 |
| Other Production Plant: | | | | | | |
| Various | 343 | 403OP | CAGW | 3.188% | - | - |
| Total Other Plant | | | | | - | - |
| Transmission Plant: | | | | | | |
| Various | 355 | 403TP | CAGW | 1.793% | 68,524,137 | 1,228,956 |
| Total Transmission Plant | | | | | 68,524,137 | 1,228,956 |
| Distribution Plant: | | | | | | |
| Washington | 364 | 403364 | WA | 2.767% | - | - |
| Total Distribution Plant | | | | | - | - |
| General Plant: | | | | | | |
| Washington | 397 | 403GP | WA | 4.318% | - | - |
| General | 397 | 403GP | SO | 5.569% | - | - |
| General | 397 | 403GP | CN | 6.180% | - | - |
| General | 397 | 403GP | CAGW | 4.662% | - | - |
| Total General Plant | | | | | - | - |
| Intangible Plant: | | | | | | |
| General | 303 | 404IP | SO | 4.404% | 2,116,323 | 93,203 |
| General | 303 | 404IP | CN | 3.350% | - | - |
| General | 303 | 404IP | CAGW | 3.362% | - | - |
| Total Intangible Plant | | | | | 2,116,323 | 93,203 |
| Total Depreciation and Amortization | | | | | 92,701,286 | 1,918,171 |
| | | | | | Ref. 8.4.2 | |
| Total Depreciation and Amortization | | | | | | 1,918,171 |
| | | | | | | 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 | (173,309) | JBG | 22.498% | (38,992) | |
| Hydro Production | 108HP | PRO | (92,039) | CAGW | 22.498% | (20,707) | |
| Transmission | 108TP | PRO | (156,454) | CAGW | 22.498% | (35,200) | |
| Intangible Plant | 111IP | PRO | (50,485) | SO | 6.835% | (3,451) | |
| | | | <u>(472,287)</u> | | | <u>(98,349)</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 2017
 Incremental Accumulated Reserve

| Description | Plant Account | Reserve Account | Factor | Depreciation Rate | Jan 18 to Dec 18 | |
|---------------------------------|---------------|-----------------|--------|-------------------|---------------------------------|----------------------|
| | | | | | Plant Additions Included in Adj | Months on Plant Adds |
| Steam Production Plant: | | | | | | |
| Various | 312 | 108SP | JBG | 2.788% | 11,950,813 | 12 (173,309) |
| Total Steam Plant | | | | | 11,950,813 | (173,309) |
| Hydro Production Plant: | | | | | | |
| Various | 332 | 108HP | CAGW | 2.600% | 10,110,013 | 12 (92,039) |
| Total Hydro Plant | | | | | 10,110,013 | (92,039) |
| Other Production Plant: | | | | | | |
| Various | 343 | 108OP | CAGW | 3.188% | - | 12 - |
| Total Other Plant | | | | | - | - |
| Transmission Plant: | | | | | | |
| Various | 355 | 108TP | CAGW | 1.793% | 68,524,137 | 12 (156,454) |
| Total Transmission Plant | | | | | 68,524,137 | (156,454) |
| Distribution Plant: | | | | | | |
| Washington | 364 | 108364 | WA | 2.767% | - | 12 - |
| Total Distribution Plant | | | | | - | - |
| General Plant: | | | | | | |
| Washington | 397 | 108GP | WA | 4.318% | - | 12 - |
| General | 397 | 108GP | SO | 5.569% | - | 12 - |
| General | 397 | 108GP | CN | 6.180% | - | 12 - |
| General | 397 | 108GP | CAGW | 4.662% | - | 12 - |
| Total General Plant | | | | | - | - |
| Intangible Plant: | | | | | | |
| General | 303 | 111IP | SO | 4.404% | 2,116,323 | 12 (50,485) |
| General | 303 | 111IP | CN | 3.350% | - | 12 - |
| General | 303 | 111IP | SG | 3.362% | - | 12 - |
| Total Intangible Plant | | | | | 2,116,323 | (50,485) |
| Total Reserve Balance | | | | | 92,701,286 | (472,287) |
| | | | | | Ref. 8.4.2 | Ref. 6.2 |

| | ACCOUNT | Type | TOTAL COMPANY | FACTOR | FACTOR % | WASHINGTON ALLOCATED | REF# |
|---------------------------------|---------|------|---------------------|--------|----------|-------------------------|-------|
| Adjustment to Rate Base: | | | | | | | |
| | 108360 | RES | (15,201) | CA | Situs | - | 6.3.4 |
| | 108360 | RES | (10,133) | ID | Situs | - | 6.3.4 |
| | 108360 | RES | (51,810) | OR | Situs | - | 6.3.4 |
| | 108360 | RES | (55,153) | UT | Situs | - | 6.3.4 |
| | 108360 | RES | (4,206) | WA | Situs | (4,206) | 6.3.4 |
| | 108360 | RES | (27,079) | WY-ALL | Situs | - | 6.3.4 |
| | 108360 | RES | (29,011) | WY-ALL | Situs | - | 6.3.4 |
| | 108361 | RES | (37,163) | CA | Situs | - | 6.3.4 |
| | 108361 | RES | (11,542) | ID | Situs | - | 6.3.4 |
| | 108361 | RES | (146,806) | OR | Situs | - | 6.3.4 |
| | 108361 | RES | (202,428) | UT | Situs | - | 6.3.4 |
| | 108361 | RES | (22,945) | WA | Situs | (22,945) | 6.3.4 |
| | 108361 | RES | (87,604) | WY-ALL | Situs | - | 6.3.4 |
| | 108361 | RES | (26,259) | WY-ALL | Situs | - | 6.3.4 |
| | 108362 | RES | (183,839) | CA | Situs | - | 6.3.4 |
| | 108362 | RES | (165,923) | ID | Situs | - | 6.3.4 |
| | 108362 | RES | (1,402,257) | OR | Situs | - | 6.3.4 |
| | 108362 | RES | (1,690,476) | UT | Situs | - | 6.3.4 |
| | 108362 | RES | (407,516) | WA | Situs | (407,516) | 6.3.4 |
| | 108362 | RES | (620,282) | WY-ALL | Situs | - | 6.3.4 |
| | 108362 | RES | (88,148) | WY-ALL | Situs | - | 6.3.4 |
| | 108364 | RES | (893,362) | CA | Situs | - | 6.3.4 |
| | 108364 | RES | (485,718) | ID | Situs | - | 6.3.4 |
| | 108364 | RES | (4,450,176) | OR | Situs | - | 6.3.4 |
| | 108364 | RES | (1,696,927) | UT | Situs | - | 6.3.4 |
| | 108364 | RES | (1,397,211) | WA | Situs | (1,397,211) | 6.3.4 |
| | 108364 | RES | (1,427,341) | WY-ALL | Situs | - | 6.3.4 |
| | 108364 | RES | (312,750) | WY-ALL | Situs | - | 6.3.4 |
| | 108365 | RES | (404,808) | CA | Situs | - | 6.3.4 |
| | 108365 | RES | (215,123) | ID | Situs | - | 6.3.4 |
| | 108365 | RES | (2,110,870) | OR | Situs | - | 6.3.4 |
| | 108365 | RES | (1,006,976) | UT | Situs | - | 6.3.4 |
| | 108365 | RES | (633,998) | WA | Situs | (633,998) | 6.3.4 |
| | 108365 | RES | (714,174) | WY-ALL | Situs | - | 6.3.4 |
| | 108365 | RES | (100,442) | WY-ALL | Situs | - | 6.3.4 |
| | 108366 | RES | (291,541) | CA | Situs | - | 6.3.4 |
| | 108366 | RES | (66,403) | ID | Situs | - | 6.3.4 |
| | 108366 | RES | (857,576) | OR | Situs | - | 6.3.4 |
| | 108366 | RES | (1,077,961) | UT | Situs | - | 6.3.4 |
| | 108366 | RES | (239,710) | WA | Situs | (239,710) | 6.3.4 |
| | 108366 | RES | (245,108) | WY-ALL | Situs | - | 6.3.4 |
| | 108366 | RES | (62,839) | WY-ALL | Situs | - | 6.3.4 |
| | 108367 | RES | (349,659) | CA | Situs | - | 6.3.4 |
| | 108367 | RES | (187,995) | ID | Situs | - | 6.3.4 |
| | 108367 | RES | (1,666,210) | OR | Situs | - | 6.3.4 |
| | | | <u>(26,180,658)</u> | | | <u>(2,705,587)</u> | |

Description of Adjustment

This adjustment walks forward Average-of-Monthly-Average depreciation and amortization reserve balances for the twelve-month period ended December 31, 2017 to End-of-Period balances as of December 31, 2017.

| | ACCOUNT | Type | TOTAL COMPANY | FACTOR | FACTOR % | WASHINGTON ALLOCATED | REF# |
|---|---------|------|---------------------|--------|----------|-------------------------|-------|
| Adjustment to Rate Base (cont.): | | | | | | | |
| | 108367 | RES | (3,378,126) | UT | Situs | - | 6.3.4 |
| | 108367 | RES | (293,645) | WA | Situs | (293,645) | 6.3.4 |
| | 108367 | RES | (552,651) | WY-ALL | Situs | - | 6.3.4 |
| | 108367 | RES | (319,439) | WY-ALL | Situs | - | 6.3.4 |
| | 108368 | RES | (679,400) | CA | Situs | - | 6.3.4 |
| | 108368 | RES | (320,627) | ID | Situs | - | 6.3.4 |
| | 108368 | RES | (3,743,287) | OR | Situs | - | 6.3.4 |
| | 108368 | RES | (1,485,876) | UT | Situs | - | 6.3.4 |
| | 108368 | RES | (1,090,505) | WA | Situs | (1,090,505) | 6.3.4 |
| | 108368 | RES | (741,340) | WY-ALL | Situs | - | 6.3.4 |
| | 108368 | RES | (129,399) | WY-ALL | Situs | - | 6.3.4 |
| | 108369 | RES | (231,379) | CA | Situs | - | 6.3.4 |
| | 108369 | RES | (316,142) | ID | Situs | - | 6.3.4 |
| | 108369 | RES | (2,633,716) | OR | Situs | - | 6.3.5 |
| | 108369 | RES | (2,072,168) | UT | Situs | - | 6.3.5 |
| | 108369 | RES | (629,656) | WA | Situs | (629,656) | 6.3.5 |
| | 108369 | RES | (496,884) | WY-ALL | Situs | - | 6.3.5 |
| | 108369 | RES | (130,913) | WY-ALL | Situs | - | 6.3.5 |
| | 108370 | RES | (18,715) | CA | Situs | - | 6.3.5 |
| | 108370 | RES | (44,181) | ID | Situs | - | 6.3.5 |
| | 108370 | RES | (161,355) | OR | Situs | - | 6.3.5 |
| | 108370 | RES | (691,419) | UT | Situs | - | 6.3.5 |
| | 108370 | RES | (135,036) | WA | Situs | (135,036) | 6.3.5 |
| | 108370 | RES | (128,595) | WY-ALL | Situs | - | 6.3.5 |
| | 108370 | RES | (26,708) | WY-ALL | Situs | - | 6.3.5 |
| | 108371 | RES | (3,180) | CA | Situs | - | 6.3.5 |
| | 108371 | RES | (500) | ID | Situs | - | 6.3.5 |
| | 108371 | RES | (23,181) | OR | Situs | - | 6.3.5 |
| | 108371 | RES | (8,492) | UT | Situs | - | 6.3.5 |
| | 108371 | RES | (4,886) | WA | Situs | (4,886) | 6.3.5 |
| | 108371 | RES | (15,598) | WY-ALL | Situs | - | 6.3.5 |
| | 108371 | RES | (2,792) | WY-ALL | Situs | - | 6.3.5 |
| | 108373 | RES | (12,233) | CA | Situs | - | 6.3.5 |
| | 108373 | RES | (3,946) | ID | Situs | - | 6.3.5 |
| | 108373 | RES | (161,136) | OR | Situs | - | 6.3.5 |
| | 108373 | RES | (95,897) | UT | Situs | - | 6.3.5 |
| | 108373 | RES | (33,001) | WA | Situs | (33,001) | 6.3.5 |
| | 108373 | RES | (58,423) | WY-ALL | Situs | - | 6.3.5 |
| | 108373 | RES | (22,016) | WY-ALL | Situs | - | 6.3.5 |
| | 108DP | RES | 167,568 | CA | Situs | - | 6.3.5 |
| | 108DP | RES | (173,628) | ID | Situs | - | 6.3.5 |
| | 108DP | RES | 60,948 | OR | Situs | - | 6.3.5 |
| | 108DP | RES | (1,719,486) | UT | Situs | - | 6.3.5 |
| | 108DP | RES | 51,144 | WA | Situs | 51,144 | 6.3.5 |
| | 108DP | RES | (160,892) | WY-ALL | Situs | - | 6.3.5 |
| | 108DP | RES | 42,269 | WY-ALL | Situs | - | 6.3.5 |
| | | | <u>(22,628,519)</u> | | | <u>(2,135,584)</u> | |

Description of Adjustment

This adjustment walks forward Average-of-Monthly-Average depreciation and amortization reserve balances for the twelve-month period ended December 31, 2017 to End-of-Period balances as of December 31, 2017.

| | <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 (cont.): | | | | | | | |
| | 108GP | RES | (347,866) | CA | Situs | - | 6.3.5 |
| | 108GP | RES | (42,913) | CAEE | 0.000% | - | 6.3.5 |
| | 108GP | RES | (2,682,249) | CAGE | 0.000% | - | 6.3.5 |
| | 108GP | RES | (1,163,778) | CAGW | 22.498% | (261,831) | 6.3.5 |
| | 108GP | RES | (322,112) | CN | 7.071% | (22,776) | 6.3.5 |
| | 108GP | RES | (635,136) | ID | Situs | - | 6.3.5 |
| | 108GP | RES | 255,348 | JBG | 22.498% | 57,449 | 6.3.5 |
| | 108GP | RES | (3,580,756) | OR | Situs | - | 6.3.5 |
| | 108GP | RES | - | SG | 8.131% | - | 6.3.5 |
| | 108GP | RES | (3,568,927) | SO | 6.835% | (243,946) | 6.3.5 |
| | 108GP | RES | (1,157,211) | UT | Situs | - | 6.3.5 |
| | 108GP | RES | (442,190) | WA | Situs | (442,190) | 6.3.5 |
| | 108GP | RES | 84,826 | WY-ALL | Situs | - | 6.3.5 |
| | 108GP | RES | 59,569 | WY-ALL | Situs | - | 6.3.5 |
| | 108HP | RES | (2,813,986) | CAGE | 0.000% | - | 6.3.5 |
| | 108HP | RES | (13,486,550) | CAGW | 22.498% | (3,034,254) | 6.3.5 |
| | 108HP | RES | 289,683 | OTHER | 0.000% | - | 6.3.5 |
| | 108MP | RES | - | CAEE | 0.000% | - | 6.3.5 |
| | 108OP | RES | (41,541,807) | CAGE | 0.000% | - | 6.3.5 |
| | 108OP | RES | (17,062,287) | CAGW | 22.498% | (3,838,736) | 6.3.5 |
| | 108SP | RES | - | CAEE | 0.000% | - | 6.3.5 |
| | 108SP | RES | (71,292,884) | CAGE | 0.000% | - | 6.3.5 |
| | 108SP | RES | 510,187 | CAGW | 22.498% | 114,784 | 6.3.5 |
| | 108SP | RES | - | ID | Situs | - | 6.3.5 |
| | 108SP | RES | (11,649,572) | JBG | 22.498% | (2,620,964) | 6.3.5 |
| | 108SP | RES | - | UT | Situs | - | 6.3.6 |
| | 108SP | RES | (267,613) | WY-ALL | Situs | - | 6.3.6 |
| | 108TP | RES | (28,851,748) | CAGE | 0.000% | - | 6.3.6 |
| | 108TP | RES | (9,848,942) | CAGW | 22.498% | (2,215,851) | 6.3.6 |
| | 108TP | RES | (904,054) | JBG | 22.498% | (203,397) | 6.3.6 |
| | 108TP | RES | 330,869 | SG | 8.131% | 26,903 | 6.3.6 |
| | 111GP | RES | (39,103) | CA | Situs | - | 6.3.6 |
| | 111GP | RES | - | CN | 7.071% | - | 6.3.6 |
| | 111GP | RES | - | ID | Situs | - | 6.3.6 |
| | 111GP | RES | (148,743) | OR | Situs | - | 6.3.6 |
| | 111GP | RES | 180,776 | SO | 6.835% | 12,357 | 6.3.6 |
| | 111GP | RES | (364) | UT | Situs | - | 6.3.6 |
| | 111GP | RES | (39,707) | WA | Situs | (39,707) | 6.3.6 |
| | 111GP | RES | 64,374 | WY-ALL | Situs | - | 6.3.6 |
| | 111GP | RES | - | WY-ALL | Situs | - | 6.3.6 |
| | 111HP | RES | (153,426) | CAGW | 22.498% | (34,518) | 6.3.6 |
| | 111IP | RES | (22) | CA | Situs | - | 6.3.6 |
| | 111IP | RES | 321 | CAEE | 0.000% | - | 6.3.6 |
| | 111IP | RES | (1,913,225) | CAGE | 0.000% | - | 6.3.6 |
| | 111IP | RES | (7,128,592) | CAGW | 22.498% | (1,603,817) | 6.3.6 |
| | | | <u>(219,309,808)</u> | | | <u>(14,350,494)</u> | |

Description of Adjustment

This adjustment walks forward Average-of-Monthly-Average depreciation and amortization reserve balances for the twelve-month period ended December 31, 2017 to End-of-Period balances as of December 31, 2017.

| | <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 (cont.): | | | | | | | |
| | 111IP | RES | (1,720,860) | CN | 7.071% | (121,679) | 6.3.6 |
| | 111IP | RES | (8,339) | ID | Situs | - | 6.3.6 |
| | 111IP | RES | (125,639) | JBG | 22.498% | (28,267) | 6.3.6 |
| | 111IP | RES | (6,557) | OR | Situs | - | 6.3.6 |
| | 111IP | RES | (1,164,100) | SG | 8.131% | (94,655) | 6.3.6 |
| | 111IP | RES | (5,187,388) | SO | 6.835% | (354,573) | 6.3.6 |
| | 111IP | RES | 1,816,952 | UT | Situs | - | 6.3.6 |
| | 111IP | RES | (1,772) | WY-ALL | Situs | - | 6.3.6 |
| | | | <u>(6,397,704)</u> | | | <u>(599,173)</u> | |
| Adjustment Summary: | | | | | | | |
| | | | (26,180,658) | | | (2,705,587) | Page 6.3 |
| | | | (22,628,519) | | | (2,135,584) | Page 6.3.1 |
| | | | (219,309,808) | | | (14,350,494) | Page 6.3.2 |
| | | | <u>(6,397,704)</u> | | | <u>(599,173)</u> | Page 6.3.3 |
| Total Adjustment | | | <u>(274,516,689)</u> | | | <u>(19,790,839)</u> | |

Description of Adjustment:

This adjustment walks forward Average-of-Monthly-Average depreciation and amortization reserve balances for the twelve-month period ended December 31, 2017 to End-of-Period balances as of December 31, 2017.

PacifiCorp
Washington Results of Operations - December 2017
End-of-Period Plant Reserves

| Indicator | Account | Factor | Dec 2017 AMA | Dec 2017 EOP | Adjustment | Reference |
|-----------|---------|--------|---------------|---------------|-------------|------------|
| 108360CA | 108360 | CA | (721,811) | (737,012) | (15,201) | Ref. 6.3 |
| 108360IDU | 108360 | IDU | (590,380) | (600,513) | (10,133) | Ref. 6.3 |
| 108360OR | 108360 | OR | (2,919,155) | (2,970,964) | (51,810) | Ref. 6.3 |
| 108360UT | 108360 | UT | (3,000,705) | (3,055,858) | (55,153) | Ref. 6.3 |
| 108360WA | 108360 | WA | (177,088) | (181,294) | (4,206) | Ref. 6.3 |
| 108360WYP | 108360 | WYP | (1,284,624) | (1,311,703) | (27,079) | Ref. 6.3 |
| 108360WYU | 108360 | WYU | (952,078) | (981,089) | (29,011) | Ref. 6.3 |
| 108361CA | 108361 | CA | (1,261,593) | (1,298,756) | (37,163) | Ref. 6.3 |
| 108361IDU | 108361 | IDU | (667,076) | (678,618) | (11,542) | Ref. 6.3 |
| 108361OR | 108361 | OR | (7,123,173) | (7,269,979) | (146,806) | Ref. 6.3 |
| 108361UT | 108361 | UT | (11,235,321) | (11,437,749) | (202,428) | Ref. 6.3 |
| 108361WA | 108361 | WA | (1,047,635) | (1,070,580) | (22,945) | Ref. 6.3 |
| 108361WYP | 108361 | WYP | (3,455,598) | (3,543,201) | (87,604) | Ref. 6.3 |
| 108361WYU | 108361 | WYU | (497,718) | (523,978) | (26,259) | Ref. 6.3 |
| 108362CA | 108362 | CA | (7,462,652) | (7,646,491) | (183,839) | Ref. 6.3 |
| 108362IDU | 108362 | IDU | (11,941,406) | (12,107,328) | (165,923) | Ref. 6.3 |
| 108362OR | 108362 | OR | (79,863,853) | (81,266,109) | (1,402,257) | Ref. 6.3 |
| 108362UT | 108362 | UT | (111,308,285) | (112,998,761) | (1,690,476) | Ref. 6.3 |
| 108362WA | 108362 | WA | (20,940,408) | (21,347,924) | (407,516) | Ref. 6.3 |
| 108362WYP | 108362 | WYP | (38,484,343) | (39,104,625) | (620,282) | Ref. 6.3 |
| 108362WYU | 108362 | WYU | (3,031,699) | (3,119,848) | (88,148) | Ref. 6.3 |
| 108364CA | 108364 | CA | (36,884,157) | (37,777,519) | (893,362) | Ref. 6.3 |
| 108364IDU | 108364 | IDU | (38,129,508) | (38,615,226) | (485,718) | Ref. 6.3 |
| 108364OR | 108364 | OR | (252,861,129) | (257,311,304) | (4,450,176) | Ref. 6.3 |
| 108364UT | 108364 | UT | (149,580,395) | (151,277,322) | (1,696,927) | Ref. 6.3 |
| 108364WA | 108364 | WA | (65,859,637) | (67,256,849) | (1,397,211) | Ref. 6.3 |
| 108364WYP | 108364 | WYP | (63,874,057) | (65,301,398) | (1,427,341) | Ref. 6.3 |
| 108364WYU | 108364 | WYU | (14,392,689) | (14,705,438) | (312,750) | Ref. 6.3 |
| 108365CA | 108365 | CA | (18,540,302) | (18,945,110) | (404,808) | Ref. 6.3 |
| 108365IDU | 108365 | IDU | (16,816,708) | (17,031,831) | (215,123) | Ref. 6.3 |
| 108365OR | 108365 | OR | (129,102,531) | (131,213,400) | (2,110,870) | Ref. 6.3 |
| 108365UT | 108365 | UT | (83,017,400) | (84,024,375) | (1,006,976) | Ref. 6.3 |
| 108365WA | 108365 | WA | (32,269,507) | (32,903,505) | (633,998) | Ref. 6.3 |
| 108365WYP | 108365 | WYP | (35,636,798) | (36,350,972) | (714,174) | Ref. 6.3 |
| 108365WYU | 108365 | WYU | (4,800,148) | (4,900,591) | (100,442) | Ref. 6.3 |
| 108366CA | 108366 | CA | (11,446,995) | (11,738,536) | (291,541) | Ref. 6.3 |
| 108366IDU | 108366 | IDU | (4,219,157) | (4,285,560) | (66,403) | Ref. 6.3 |
| 108366OR | 108366 | OR | (43,647,670) | (44,505,246) | (857,576) | Ref. 6.3 |
| 108366UT | 108366 | UT | (78,613,079) | (79,691,041) | (1,077,961) | Ref. 6.3 |
| 108366WA | 108366 | WA | (10,366,871) | (10,606,581) | (239,710) | Ref. 6.3 |
| 108366WYP | 108366 | WYP | (9,444,711) | (9,689,819) | (245,108) | Ref. 6.3 |
| 108366WYU | 108366 | WYU | (2,882,928) | (2,945,766) | (62,839) | Ref. 6.3 |
| 108367CA | 108367 | CA | (13,324,526) | (13,674,185) | (349,659) | Ref. 6.3 |
| 108367IDU | 108367 | IDU | (13,498,143) | (13,686,138) | (187,995) | Ref. 6.3 |
| 108367OR | 108367 | OR | (83,404,588) | (85,070,798) | (1,666,210) | Ref. 6.3 |
| 108367UT | 108367 | UT | (218,958,148) | (222,336,275) | (3,378,126) | Ref. 6.3.1 |
| 108367WA | 108367 | WA | (12,418,701) | (12,712,346) | (293,645) | Ref. 6.3.1 |
| 108367WYP | 108367 | WYP | (23,191,726) | (23,744,377) | (552,651) | Ref. 6.3.1 |
| 108367WYU | 108367 | WYU | (14,498,700) | (14,818,139) | (319,439) | Ref. 6.3.1 |
| 108368CA | 108368 | CA | (29,422,703) | (30,102,103) | (679,400) | Ref. 6.3.1 |
| 108368IDU | 108368 | IDU | (27,877,915) | (28,198,541) | (320,627) | Ref. 6.3.1 |
| 108368OR | 108368 | OR | (228,537,019) | (232,280,307) | (3,743,287) | Ref. 6.3.1 |
| 108368UT | 108368 | UT | (125,802,230) | (127,288,106) | (1,485,876) | Ref. 6.3.1 |
| 108368WA | 108368 | WA | (57,235,032) | (58,325,537) | (1,090,505) | Ref. 6.3.1 |
| 108368WYP | 108368 | WYP | (40,131,504) | (40,872,845) | (741,340) | Ref. 6.3.1 |
| 108368WYU | 108368 | WYU | (6,397,868) | (6,527,267) | (129,399) | Ref. 6.3.1 |
| 108369CA | 108369 | CA | (8,757,998) | (8,989,377) | (231,379) | Ref. 6.3.1 |
| 108369IDU | 108369 | IDU | (16,822,021) | (17,138,163) | (316,142) | Ref. 6.3.1 |

| Indicator | Account | Factor | Dec 2017 AMA | Dec 2017 EOP | Adjustment | Reference |
|------------|---------|--------|-----------------|-----------------|--------------|------------|
| 108369OR | 108369 | OR | (121,363,085) | (123,996,801) | (2,633,716) | Ref. 6.3.1 |
| 108369UT | 108369 | UT | (100,313,624) | (102,385,792) | (2,072,168) | Ref. 6.3.1 |
| 108369WA | 108369 | WA | (26,583,301) | (27,212,956) | (629,656) | Ref. 6.3.1 |
| 108369WYP | 108369 | WYP | (19,203,441) | (19,700,326) | (496,884) | Ref. 6.3.1 |
| 108369WYU | 108369 | WYU | (4,402,367) | (4,533,280) | (130,913) | Ref. 6.3.1 |
| 108370CA | 108370 | CA | (2,221,812) | (2,240,526) | (18,715) | Ref. 6.3.1 |
| 108370IDU | 108370 | IDU | (9,995,799) | (10,039,981) | (44,181) | Ref. 6.3.1 |
| 108370OR | 108370 | OR | (34,245,762) | (34,407,117) | (161,355) | Ref. 6.3.1 |
| 108370UT | 108370 | UT | (40,637,381) | (41,328,800) | (691,419) | Ref. 6.3.1 |
| 108370WA | 108370 | WA | (4,491,166) | (4,626,203) | (135,036) | Ref. 6.3.1 |
| 108370WYP | 108370 | WYP | (4,322,340) | (4,450,935) | (128,595) | Ref. 6.3.1 |
| 108370WYU | 108370 | WYU | (1,123,837) | (1,150,545) | (26,708) | Ref. 6.3.1 |
| 108371CA | 108371 | CA | (208,070) | (211,250) | (3,180) | Ref. 6.3.1 |
| 108371IDU | 108371 | IDU | (142,182) | (142,682) | (500) | Ref. 6.3.1 |
| 108371OR | 108371 | OR | (2,120,041) | (2,143,222) | (23,181) | Ref. 6.3.1 |
| 108371UT | 108371 | UT | (3,413,789) | (3,422,281) | (8,492) | Ref. 6.3.1 |
| 108371WA | 108371 | WA | (362,929) | (367,815) | (4,886) | Ref. 6.3.1 |
| 108371WYP | 108371 | WYP | (872,917) | (888,514) | (15,598) | Ref. 6.3.1 |
| 108371WYU | 108371 | WYU | (142,426) | (145,218) | (2,792) | Ref. 6.3.1 |
| 108373CA | 108373 | CA | (576,861) | (589,094) | (12,233) | Ref. 6.3.1 |
| 108373IDU | 108373 | IDU | (445,460) | (449,406) | (3,946) | Ref. 6.3.1 |
| 108373OR | 108373 | OR | (10,806,532) | (10,967,668) | (161,136) | Ref. 6.3.1 |
| 108373UT | 108373 | UT | (12,541,145) | (12,637,042) | (95,897) | Ref. 6.3.1 |
| 108373WA | 108373 | WA | (2,079,589) | (2,112,589) | (33,001) | Ref. 6.3.1 |
| 108373WYP | 108373 | WYP | (3,402,281) | (3,460,704) | (58,423) | Ref. 6.3.1 |
| 108373WYU | 108373 | WYU | (1,103,659) | (1,125,674) | (22,016) | Ref. 6.3.1 |
| 108DPCA | 108DP | CA | 44,573 | 212,141 | 167,568 | Ref. 6.3.1 |
| 108DPIDU | 108DP | IDU | 245,753 | 72,125 | (173,628) | Ref. 6.3.1 |
| 108DPOR | 108DP | OR | 294,024 | 354,972 | 60,948 | Ref. 6.3.1 |
| 108DPUT | 108DP | UT | 2,495,253 | 775,767 | (1,719,486) | Ref. 6.3.1 |
| 108DPWA | 108DP | WA | 294,380 | 345,524 | 51,144 | Ref. 6.3.1 |
| 108DPWYP | 108DP | WYP | 160,892 | - | (160,892) | Ref. 6.3.1 |
| 108DPWYU | 108DP | WYU | 258,619 | 300,888 | 42,269 | Ref. 6.3.1 |
| 108GPCA | 108GP | CA | (6,593,936) | (6,941,802) | (347,866) | Ref. 6.3.2 |
| 108GPCAEE | 108GP | CAEE | (1,615,752) | (1,658,665) | (42,913) | Ref. 6.3.2 |
| 108GPCAGE | 108GP | CAGE | (70,923,002) | (73,605,252) | (2,682,249) | Ref. 6.3.2 |
| 108GPCAGW | 108GP | CAGW | (27,257,016) | (28,420,794) | (1,163,778) | Ref. 6.3.2 |
| 108GPCN | 108GP | CN | (7,739,471) | (8,061,583) | (322,112) | Ref. 6.3.2 |
| 108GPIDU | 108GP | IDU | (15,541,342) | (16,176,477) | (635,136) | Ref. 6.3.2 |
| 108GPJBG | 108GP | JBG | (6,422,814) | (6,167,466) | 255,348 | Ref. 6.3.2 |
| 108GPOR | 108GP | OR | (73,852,988) | (77,433,744) | (3,580,756) | Ref. 6.3.2 |
| 108GPSG | 108GP | SG | 33,674 | 33,674 | - | Ref. 6.3.2 |
| 108GPSO | 108GP | SO | (107,163,687) | (110,732,615) | (3,568,927) | Ref. 6.3.2 |
| 108GPUT | 108GP | UT | (80,087,526) | (81,244,738) | (1,157,211) | Ref. 6.3.2 |
| 108GPWA | 108GP | WA | (22,711,394) | (23,153,584) | (442,190) | Ref. 6.3.2 |
| 108GPWYP | 108GP | WYP | (22,185,713) | (22,100,886) | 84,826 | Ref. 6.3.2 |
| 108GPWYU | 108GP | WYU | (5,519,911) | (5,460,342) | 59,569 | Ref. 6.3.2 |
| 108HPCAGE | 108HP | CAGE | (76,244,389) | (79,058,375) | (2,813,986) | Ref. 6.3.2 |
| 108HPCAGW | 108HP | CAGW | (305,710,481) | (319,197,031) | (13,486,550) | Ref. 6.3.2 |
| 108HPOTHER | 108HP | OTHER | 1,829,819 | 2,119,502 | 289,683 | Ref. 6.3.2 |
| 108MPCAEE | 108MP | CAEE | - | - | - | Ref. 6.3.2 |
| 108OPCAGE | 108OP | CAGE | (561,101,138) | (602,642,945) | (41,541,807) | Ref. 6.3.2 |
| 108OPCAGW | 108OP | CAGW | (418,756,608) | (435,818,895) | (17,062,287) | Ref. 6.3.2 |
| 108SPCAEE | 108SP | CAEE | - | - | - | Ref. 6.3.2 |
| 108SPCAGE | 108SP | CAGE | (2,271,114,118) | (2,342,407,002) | (71,292,884) | Ref. 6.3.2 |
| 108SPCAGW | 108SP | CAGW | (126,060,175) | (125,549,988) | 510,187 | Ref. 6.3.2 |
| 108SPIDU | 108SP | IDU | 1,247,697 | 1,247,697 | - | Ref. 6.3.2 |
| 108SPJBG | 108SP | JBG | (549,543,573) | (561,193,145) | (11,649,572) | Ref. 6.3.2 |

| Indicator | Account | Factor | Dec 2017 AMA | Dec 2017 EOP | Adjustment | Reference |
|-----------|---------|--------|------------------------|------------------------|----------------------|------------|
| 108SPUT | 108SP | UT | 9,025,509 | 9,025,509 | - | Ref. 6.3.2 |
| 108SPWYP | 108SP | WYP | 1,873,291 | 1,605,678 | (267,613) | Ref. 6.3.2 |
| 108TPCAGE | 108TP | CAGE | (1,076,724,491) | (1,105,576,239) | (28,851,748) | Ref. 6.3.2 |
| 108TPCAGW | 108TP | CAGW | (505,638,309) | (515,487,251) | (9,848,942) | Ref. 6.3.2 |
| 108TPJBG | 108TP | JBG | (41,163,698) | (42,067,753) | (904,054) | Ref. 6.3.2 |
| 108TPSG | 108TP | SG | 8,202,453 | 8,533,322 | 330,869 | Ref. 6.3.2 |
| 111GPCA | 111GP | CA | (694,413) | (733,516) | (39,103) | Ref. 6.3.2 |
| 111GPCN | 111GP | CN | - | - | - | Ref. 6.3.2 |
| 111GPIDU | 111GP | IDU | (333,771) | (333,771) | - | Ref. 6.3.2 |
| 111GPOR | 111GP | OR | (5,101,095) | (5,249,838) | (148,743) | Ref. 6.3.2 |
| 111GPSO | 111GP | SO | (3,687,397) | (3,506,621) | 180,776 | Ref. 6.3.2 |
| 111GPUT | 111GP | UT | (16,488) | (16,852) | (364) | Ref. 6.3.2 |
| 111GPWA | 111GP | WA | (1,529,595) | (1,569,302) | (39,707) | Ref. 6.3.2 |
| 111GPWYP | 111GP | WYP | (4,703,822) | (4,639,448) | 64,374 | Ref. 6.3.2 |
| 111GPWYU | 111GP | WYU | - | - | - | Ref. 6.3.2 |
| 111HPCAGW | 111HP | CAGW | (1,898,045) | (2,051,472) | (153,426) | Ref. 6.3.2 |
| 111IPCA | 111IP | CA | (3) | (24) | (22) | Ref. 6.3.2 |
| 111IPCAEE | 111IP | CAEE | (12,270) | (11,949) | 321 | Ref. 6.3.2 |
| 111IPCAGE | 111IP | CAGE | (29,808,553) | (31,721,778) | (1,913,225) | Ref. 6.3.2 |
| 111IPCAGW | 111IP | CAGW | (113,497,682) | (120,626,274) | (7,128,592) | Ref. 6.3.2 |
| 111IPCN | 111IP | CN | (121,238,306) | (122,959,167) | (1,720,860) | Ref. 6.3.3 |
| 111IPIDU | 111IP | IDU | (887,954) | (896,294) | (8,339) | Ref. 6.3.3 |
| 111IPJBG | 111IP | JBG | (853,345) | (978,984) | (125,639) | Ref. 6.3.3 |
| 111IPOR | 111IP | OR | (106,181) | (112,738) | (6,557) | Ref. 6.3.3 |
| 111IPSG | 111IP | SG | (14,522,291) | (15,686,391) | (1,164,100) | Ref. 6.3.3 |
| 111IPSO | 111IP | SO | (273,671,900) | (278,859,288) | (5,187,388) | Ref. 6.3.3 |
| 111IPUT | 111IP | UT | 23,204,365 | 25,021,317 | 1,816,952 | Ref. 6.3.3 |
| 111IPWYP | 111IP | WYP | (22,506) | (24,278) | (1,772) | Ref. 6.3.3 |
| | | | <u>(9,640,800,439)</u> | <u>(9,915,317,128)</u> | <u>(274,516,689)</u> | |

| | <u>ACCOUNT</u> | <u>Type</u> | <u>TOTAL</u> <u>COMPANY</u> | <u>FACTOR</u> | <u>FACTOR %</u> | <u>WASHINGTON</u> <u>ALLOCATED</u> | <u>REF#</u> |
|-------------------------------|----------------|-------------|--------------------------------|---------------|-----------------|---------------------------------------|-------------|
| Adjustment to Expense: | | | | | | | |
| | 403360 | RES | - | CA | Situs | - | 6.4.5 |
| | 403360 | RES | 3,479 | ID | Situs | - | 6.4.5 |
| | 403360 | RES | 4,928 | OR | Situs | - | 6.4.5 |
| | 403360 | RES | (25,297) | UT | Situs | - | 6.4.5 |
| | 403360 | RES | - | WA | Situs | - | 6.4.5 |
| | 403360 | RES | 15 | WY-ALL | Situs | - | 6.4.5 |
| | 403361 | RES | 311 | CA | Situs | - | 6.4.5 |
| | 403361 | RES | 3 | ID | Situs | - | 6.4.5 |
| | 403361 | RES | 18,912 | OR | Situs | - | 6.4.5 |
| | 403361 | RES | 21,893 | UT | Situs | - | 6.4.5 |
| | 403361 | RES | 17,452 | WA | Situs | 17,452 | 6.4.5 |
| | 403361 | RES | 171 | WY-ALL | Situs | - | 6.4.5 |
| | 403362 | RES | 1,285 | CA | Situs | - | 6.4.5 |
| | 403362 | RES | 4,884 | ID | Situs | - | 6.4.5 |
| | 403362 | RES | 111,399 | OR | Situs | - | 6.4.5 |
| | 403362 | RES | 138,317 | UT | Situs | - | 6.4.5 |
| | 403362 | RES | 204,456 | WA | Situs | 204,456 | 6.4.5 |
| | 403362 | RES | 5,304 | WY-ALL | Situs | - | 6.4.5 |
| | 403364 | RES | 12,221 | CA | Situs | - | 6.4.5 |
| | 403364 | RES | 26,198 | ID | Situs | - | 6.4.5 |
| | 403364 | RES | 122,771 | OR | Situs | - | 6.4.5 |
| | 403364 | RES | 140,888 | UT | Situs | - | 6.4.5 |
| | 403364 | RES | 39,145 | WA | Situs | 39,145 | 6.4.5 |
| | 403364 | RES | 49,939 | WY-ALL | Situs | - | 6.4.5 |
| | 403365 | RES | 4,749 | CA | Situs | - | 6.4.5 |
| | 403365 | RES | 11,110 | ID | Situs | - | 6.4.5 |
| | 403365 | RES | 61,131 | OR | Situs | - | 6.4.5 |
| | 403365 | RES | 67,629 | UT | Situs | - | 6.4.5 |
| | 403365 | RES | 24,295 | WA | Situs | 24,295 | 6.4.5 |
| | 403365 | RES | 24,281 | WY-ALL | Situs | - | 6.4.5 |
| | 403366 | RES | 1,586 | CA | Situs | - | 6.4.5 |
| | 403366 | RES | 4,196 | ID | Situs | - | 6.4.5 |
| | 403366 | RES | 26,012 | OR | Situs | - | 6.4.5 |
| | 403366 | RES | 85,547 | UT | Situs | - | 6.4.5 |
| | 403366 | RES | 7,954 | WA | Situs | 7,954 | 6.4.5 |
| | 403366 | RES | 14,081 | WY-ALL | Situs | - | 6.4.5 |
| | 403367 | RES | 1,571 | CA | Situs | - | 6.4.5 |
| | 403367 | RES | 7,889 | ID | Situs | - | 6.4.5 |
| | 403367 | RES | 60,282 | OR | Situs | - | 6.4.5 |
| | | | <u>1,300,988</u> | | | <u>293,303</u> | |

Description of Adjustment

This adjustment reflects the depreciation expense impact for plant balances that were walked forward from a December 2017 AMA basis to December 2017 EOP basis (see adjustment 8.10) and associated tax impacts.

| | ACCOUNT | Type | TOTAL COMPANY | FACTOR | FACTOR % | WASHINGTON ALLOCATED | REF# |
|------------------------|---------|------|------------------|--------|----------|-------------------------|---------------|
| Adjustment to Expense: | 403367 | RES | 195,470 | UT | Situs | - | 6.4.5 |
| | 403367 | RES | 19,060 | WA | Situs | 19,060 | 6.4.5 |
| | 403367 | RES | 18,171 | WY-ALL | Situs | - | 6.4.5 |
| | 403368 | RES | 12,053 | CA | Situs | - | 6.4.5 |
| | 403368 | RES | 27,406 | ID | Situs | - | 6.4.5 |
| | 403368 | RES | 128,164 | OR | Situs | - | 6.4.5 |
| | 403368 | RES | 252,236 | UT | Situs | - | 6.4.5 |
| | 403368 | RES | 26,037 | WA | Situs | 26,037 | 6.4.5 |
| | 403368 | RES | 44,960 | WY-ALL | Situs | - | 6.4.5 |
| | 403369 | RES | 8,119 | CA | Situs | - | 6.4.5 |
| | 403369 | RES | 24,748 | ID | Situs | - | 6.4.5 |
| | 403369 | RES | 150,470 | OR | Situs | - | 6.4.5 |
| | 403369 | RES | 222,144 | UT | Situs | - | 6.4.5 |
| | 403369 | RES | 29,528 | WA | Situs | 29,528 | 6.4.5 |
| | 403369 | RES | 35,366 | WY-ALL | Situs | - | 6.4.5 |
| | 403370 | RES | 1,221 | CA | Situs | - | 6.4.5 |
| | 403370 | RES | 7,119 | ID | Situs | - | 6.4.5 |
| | 403370 | RES | 102,429 | OR | Situs | - | 6.4.5 |
| | 403370 | RES | 55,174 | UT | Situs | - | 6.4.5 |
| | 403370 | RES | 6,148 | WA | Situs | 6,148 | 6.4.5 |
| | 403370 | RES | 5,193 | WY-ALL | Situs | - | 6.4.5 |
| | 403371 | RES | 17 | CA | Situs | - | 6.4.5 |
| | 403371 | RES | 7 | ID | Situs | - | 6.4.6 |
| | 403371 | RES | 208 | OR | Situs | - | 6.4.6 |
| | 403371 | RES | (511) | UT | Situs | - | 6.4.6 |
| | 403371 | RES | (32) | WA | Situs | (32) | 6.4.6 |
| | 403371 | RES | 25 | WY-ALL | Situs | - | 6.4.6 |
| | 403373 | RES | 313 | CA | Situs | - | 6.4.6 |
| | 403373 | RES | 157 | ID | Situs | - | 6.4.6 |
| | 403373 | RES | 3,842 | OR | Situs | - | 6.4.6 |
| | 403373 | RES | 2,099 | UT | Situs | - | 6.4.6 |
| | 403373 | RES | 2,521 | WA | Situs | 2,521 | 6.4.6 |
| | 403373 | RES | 454 | WY-ALL | Situs | - | 6.4.6 |
| | 403GP | RES | 7,568 | CA | Situs | - | 6.4.6 - 6.4.7 |
| | 403GP | RES | 3,437 | CAEE | 0.000% | - | 6.4.6 - 6.4.7 |
| | 403GP | RES | 177,218 | CAGE | 0.000% | - | 6.4.6 - 6.4.7 |
| | 403GP | RES | 108,096 | CAGW | 22.498% | 24,320 | 6.4.6 - 6.4.7 |
| | 403GP | RES | 48,431 | CN | 7.071% | 3,424 | 6.4.6 - 6.4.7 |
| | 403GP | RES | 61,406 | ID | Situs | - | 6.4.6 - 6.4.7 |
| | 403GP | RES | 41,728 | JBG | 22.498% | 9,388 | 6.4.6 - 6.4.7 |
| | 403GP | RES | 260,262 | OR | Situs | - | 6.4.6 - 6.4.7 |
| | 403GP | RES | - | SG | 8.131% | - | 6.4.6 - 6.4.7 |
| | 403GP | RES | 673,867 | SO | 6.835% | 46,061 | 6.4.6 - 6.4.7 |
| | 403GP | RES | 255,593 | UT | Situs | - | 6.4.6 - 6.4.7 |
| | 403GP | RES | 54,858 | WA | Situs | 54,858 | 6.4.6 - 6.4.7 |
| | 403GP | RES | 163,992 | WY-ALL | Situs | - | 6.4.6 - 6.4.7 |
| | 403GP | RES | - | JBE | 22.852% | - | 6.4.6 - 6.4.7 |
| | | | <u>3,236,772</u> | | | <u>221,314</u> | |

Description of Adjustment

This adjustment reflects the depreciation expense impact for plant balances that were walked forward from a December 2017 AMA basis to December 2017 EOP basis (see adjustment 8.10) and associated tax impacts.

| | ACCOUNT | Type | TOTAL COMPANY | FACTOR | FACTOR % | WASHINGTON ALLOCATED | REF# |
|---------------------------------------|---------|------|------------------|--------|----------|-------------------------|---------------|
| (cont.) Adjustment to Expense: | | | | | | | |
| | 403HP | RES | 209,559 | CAGE | 0.000% | - | 6.4.4 |
| | 403HP | RES | 291,884 | CAGW | 22.498% | 65,669 | 6.4.4 |
| | 403OP | RES | 32,948 | CAGE | 0.000% | - | 6.4.4 |
| | 403OP | RES | 92,864 | CAGW | 22.498% | 20,893 | 6.4.4 |
| | 403SP | RES | 2,069,995 | CAGE | 0.000% | - | 6.4.4 |
| | 403SP | RES | 53,945 | CAGW | 22.498% | 12,137 | 6.4.4 |
| | 403SP | RES | 264,578 | JBG | 22.498% | 59,526 | 6.4.4 |
| | 403TP | RES | 953,427 | CAGE | 0.000% | - | 6.4.4 - 6.4.5 |
| | 403TP | RES | 960,287 | CAGW | 22.498% | 216,049 | 6.4.4 - 6.4.5 |
| | 403TP | RES | 4,460 | JBG | 22.498% | 1,003 | 6.4.4 - 6.4.5 |
| | 403TP | RES | 6 | SG | 8.131% | 0 | 6.4.4 - 6.4.5 |
| | 404IP | RES | 0 | CA | Situs | - | 6.4.4 |
| | 404IP | RES | (341) | CAEE | 0.000% | - | 6.4.4 |
| | 404IP | RES | 419,566 | CAGE | 0.000% | - | 6.4.4 |
| | 404IP | RES | 86,022 | CAGW | 22.498% | 19,353 | 6.4.4 |
| | 404IP | RES | (3,230) | CN | 7.071% | (228) | 6.4.4 |
| | 404IP | RES | 11 | ID | Situs | - | 6.4.4 |
| | 404IP | RES | 227,836 | JBG | 22.498% | 51,259 | 6.4.4 |
| | 404IP | RES | 4 | OR | Situs | - | 6.4.4 |
| | 404IP | RES | 0 | SG | 8.131% | 0 | 6.4.4 |
| | 404IP | RES | 451,040 | SO | 6.835% | 30,830 | 6.4.4 |
| | 404IP | RES | 25,990 | UT | Situs | - | 6.4.4 |
| | 404IP | RES | - | WA | Situs | - | 6.4.4 |
| | 404IP | RES | 232 | WY-ALL | Situs | - | 6.4.4 |
| | | | <u>6,141,080</u> | | | <u>476,491</u> | |

Expense Adjustment Summary:

| | | | |
|--|-------------------|----------------|-------|
| | 1,300,988 | 293,303 | 6.4 |
| | 3,236,772 | 221,314 | 6.4.1 |
| | <u>6,141,080</u> | <u>476,491</u> | 6.4.2 |
| | <u>10,678,841</u> | <u>991,108</u> | |

Adjustment to Tax:

| | | | | | | | |
|-----------------------|--------|-----|-------------------|--------|---------|----------------|--|
| Schedule M Adjustment | SCHMAT | RES | 51,013 | CA | Situs | - | |
| Schedule M Adjustment | SCHMAT | RES | 3,096 | CAEE | 0.000% | - | |
| Schedule M Adjustment | SCHMAT | RES | 3,862,712 | CAGE | 0.000% | - | |
| Schedule M Adjustment | SCHMAT | RES | 1,593,097 | CAGW | 22.498% | 358,421 | |
| Schedule M Adjustment | SCHMAT | RES | 45,201 | CN | 7.071% | 3,196 | |
| Schedule M Adjustment | SCHMAT | RES | 178,613 | ID | Situs | - | |
| Schedule M Adjustment | SCHMAT | RES | - | JBE | 22.852% | - | |
| Schedule M Adjustment | SCHMAT | RES | 538,601 | JBG | 22.498% | 121,177 | |
| Schedule M Adjustment | SCHMAT | RES | 1,050,815 | OR | Situs | - | |
| Schedule M Adjustment | SCHMAT | RES | 6 | SG | 8.131% | 0 | |
| Schedule M Adjustment | SCHMAT | RES | 1,124,907 | SO | 6.835% | 76,891 | |
| Schedule M Adjustment | SCHMAT | RES | 1,437,172 | UT | Situs | - | |
| Schedule M Adjustment | SCHMAT | RES | 431,424 | WA | Situs | 431,424 | |
| Schedule M Adjustment | SCHMAT | RES | 362,184 | WY-ALL | Situs | - | |
| | | | <u>10,678,841</u> | | | <u>991,108</u> | |

Description of Adjustment

This adjustment reflects the depreciation expense impact for plant balances that were walked forward from a December 2017 AMA basis to December 2017 EOP basis (see adjustment 8.10) and associated tax impacts.

| | <u>ACCOUNT</u> | <u>Type</u> | <u>TOTAL COMPANY</u> | <u>FACTOR</u> | <u>FACTOR %</u> | <u>WASHINGTON ALLOCATED</u> | <u>REF#</u> |
|----------------------------------|----------------|-------------|--------------------------|---------------|-----------------|---------------------------------|-------------|
| (cont.) Adjustment to Tax | | | | | | | |
| Deferred Income Tax Exp | 41010 | RES | (19,360) | CA | Situs | - | |
| Deferred Income Tax Exp | 41010 | RES | (1,175) | CAEE | 0.000% | - | |
| Deferred Income Tax Exp | 41010 | RES | (1,465,938) | CAGE | 0.000% | - | |
| Deferred Income Tax Exp | 41010 | RES | (604,596) | CAGW | 22.498% | (136,024) | |
| Deferred Income Tax Exp | 41010 | RES | (17,154) | CN | 7.071% | (1,213) | |
| Deferred Income Tax Exp | 41010 | RES | (67,785) | ID | Situs | - | |
| Deferred Income Tax Exp | 41010 | RES | - | JBE | 22.852% | - | |
| Deferred Income Tax Exp | 41010 | RES | (204,405) | JBG | 22.498% | (45,988) | |
| Deferred Income Tax Exp | 41010 | RES | (398,795) | OR | Situs | - | |
| Deferred Income Tax Exp | 41010 | RES | (2) | SG | 8.131% | (0) | |
| Deferred Income Tax Exp | 41010 | RES | (426,914) | SO | 6.835% | (29,181) | |
| Deferred Income Tax Exp | 41010 | RES | (545,421) | UT | Situs | - | |
| Deferred Income Tax Exp | 41010 | RES | (163,730) | WA | Situs | (163,730) | |
| Deferred Income Tax Exp | 41010 | RES | (137,452) | WY-ALL | Situs | - | |
| Total Schedule M | | | <u>(4,052,727)</u> | | | <u>(376,136)</u> | |
| Accum Def Inc Tax Bal | 282 | RES | 19,360 | CA | Situs | - | |
| Accum Def Inc Tax Bal | 282 | RES | 1,175 | CAEE | 0.000% | - | |
| Accum Def Inc Tax Bal | 282 | RES | 1,465,938 | CAGE | 0.000% | - | |
| Accum Def Inc Tax Bal | 282 | RES | 604,596 | CAGW | 22.498% | 136,024 | |
| Accum Def Inc Tax Bal | 282 | RES | 17,154 | CN | 7.071% | 1,213 | |
| Accum Def Inc Tax Bal | 282 | RES | 67,785 | ID | Situs | - | |
| Accum Def Inc Tax Bal | 282 | RES | - | JBE | 22.852% | - | |
| Accum Def Inc Tax Bal | 282 | RES | 204,405 | JBG | 22.498% | 45,988 | |
| Accum Def Inc Tax Bal | 282 | RES | 398,795 | OR | Situs | - | |
| Accum Def Inc Tax Bal | 282 | RES | 2 | SG | 8.131% | 0 | |
| Accum Def Inc Tax Bal | 282 | RES | 426,914 | SO | 6.835% | 29,181 | |
| Accum Def Inc Tax Bal | 282 | RES | 545,421 | UT | Situs | - | |
| Accum Def Inc Tax Bal | 282 | RES | 163,730 | WA | Situs | 163,730 | |
| Accum Def Inc Tax Bal | 282 | RES | 137,452 | WY-ALL | Situs | - | |
| Total Def Inc Tax Exp | | | <u>4,052,727</u> | | | <u>376,136</u> | |

Description of Adjustment

This adjustment reflects the depreciation expense impact for plant balances that were walked forward from a December 2017 AMA basis to December 2017 EOP basis (see adjustment 8.10) and associated tax impacts.

Ref Page 8.10.7 to 8.10.13

| Indicator | Dec 2017 AMA | Dec 2017 EOP | Total Co. | | Ref Page # | Depr Expense Account | Composite Depr. Rate | Total Co. Expense Adj | WCA Factor | Reference |
|-----------|---------------|---------------|------------|---|-------------|----------------------|----------------------|-----------------------|------------|------------|
| | | | Plant Adj | | | | | | | |
| 302CAGE | 14,386,245 | 14,386,245 | - | - | Ref. 8.10 | 404IP | 4.99% | - | CAGE | Ref. 6.4.2 |
| 302CAGW | 179,288,987 | 181,429,083 | 2,140,097 | - | Ref. 8.10 | 404IP | 3.36% | 71,944 | CAGW | Ref. 6.4.2 |
| 302IDU | 1,000,000 | 1,000,000 | - | - | Ref. 8.10 | 404IP | 0.48% | - | ID | Ref. 6.4.2 |
| 302UT | (32,081,215) | (32,081,215) | - | - | Ref. 8.10 | 404IP | 12.95% | - | UT | Ref. 6.4.2 |
| 303CA | 472,462 | 472,921 | 459 | - | Ref. 8.10 | 404IP | 0.02% | 0 | CA | Ref. 6.4.2 |
| 303CAEE | 16,455 | 14,653 | (1,801) | - | Ref. 8.10 | 404IP | 18.94% | (341) | CAEE | Ref. 6.4.2 |
| 303CAGE | 75,979,159 | 84,386,474 | 8,407,316 | - | Ref. 8.10 | 404IP | 4.99% | 419,566 | CAGE | Ref. 6.4.2 |
| 303CAGW | 74,715,946 | 75,134,694 | 418,748 | - | Ref. 8.10 | 404IP | 3.36% | 14,077 | CAGW | Ref. 6.4.2 |
| 303CN | 145,060,975 | 144,964,558 | (96,417) | - | Ref. 8.10 | 404IP | 3.35% | (3,230) | CN | Ref. 6.4.2 |
| 303IDU | 3,356,055 | 3,358,318 | 2,263 | - | Ref. 8.10 | 404IP | 0.48% | 11 | ID | Ref. 6.4.2 |
| 303JBG | 1,088,042 | 2,153,861 | 1,065,818 | - | Ref. 8.10 | 404IP | 21.38% | 227,836 | JBG | Ref. 6.4.2 |
| 303OR | 4,624,396 | 4,625,866 | 1,470 | - | Ref. 8.10 | 404IP | 0.29% | 4 | OR | Ref. 6.4.2 |
| 303SG | 1,600,116 | 1,600,187 | 71 | - | Ref. 8.10 | 404IP | 0.24% | 0 | SG | Ref. 6.4.2 |
| 303SO | 369,890,494 | 380,132,115 | 10,241,621 | - | Ref. 8.10 | 404IP | 4.40% | 451,040 | SO | Ref. 6.4.2 |
| 303UT | 4,104,730 | 4,305,358 | 200,628 | - | Ref. 8.10 | 404IP | 12.95% | 25,990 | UT | Ref. 6.4.2 |
| 303WA | 2,021,245 | 2,021,245 | - | - | Ref. 8.10 | 404IP | 0.00% | - | WA | Ref. 6.4.2 |
| 303WYP | 1,118,545 | 1,196,743 | 78,199 | - | Ref. 8.10 | 404IP | 0.30% | 232 | WY-ALL | Ref. 6.4.2 |
| 310CAGE | 89,745,702 | 90,007,497 | 261,795 | - | Ref. 8.10 | 403SP | 3.59% | 9,388 | CAGE | Ref. 6.4.2 |
| 310CAGW | 1,788,644 | 1,788,644 | - | - | Ref. 8.10 | 403SP | 2.17% | - | CAGW | Ref. 6.4.2 |
| 310JBG | 1,193,761 | 1,193,761 | - | - | Ref. 8.10 | 403SP | 2.79% | - | JBG | Ref. 6.4.2 |
| 311CAGE | 807,007,241 | 817,477,341 | 10,470,101 | - | Ref. 8.10 | 403SP | 3.59% | 375,462 | CAGE | Ref. 6.4.2 |
| 311CAGW | 61,952,791 | 62,605,025 | 652,235 | - | Ref. 8.10 | 403SP | 2.17% | 14,177 | CAGW | Ref. 6.4.2 |
| 311JBG | 146,338,230 | 147,402,459 | 1,064,229 | - | Ref. 8.10 | 403SP | 2.79% | 29,672 | JBG | Ref. 6.4.2 |
| 312CAGE | 3,464,874,035 | 3,509,019,104 | 44,145,069 | - | Ref. 8.10 | 403SP | 3.59% | 1,583,061 | CAGE | Ref. 6.4.2 |
| 312CAGW | 120,561,749 | 121,931,125 | 1,369,376 | - | Ref. 8.10 | 403SP | 2.17% | 29,764 | CAGW | Ref. 6.4.2 |
| 312JBG | 967,937,837 | 976,873,850 | 8,936,012 | - | Ref. 8.10 | 403SP | 2.79% | 249,145 | JBG | Ref. 6.4.2 |
| 314CAGE | 735,563,333 | 738,512,471 | 2,949,138 | - | Ref. 8.10 | 403SP | 3.59% | 105,757 | CAGE | Ref. 6.4.2 |
| 314CAGW | 38,667,203 | 39,070,912 | 403,709 | - | Ref. 8.10 | 403SP | 2.17% | 8,775 | CAGW | Ref. 6.4.2 |
| 314JBG | 205,506,874 | 205,814,894 | 308,019 | - | Ref. 8.10 | 403SP | 2.79% | 8,588 | JBG | Ref. 6.4.2 |
| 315CAGE | 417,984,607 | 417,731,001 | (253,607) | - | Ref. 8.10 | 403SP | 3.59% | (9,094) | CAGE | Ref. 6.4.2 |
| 315CAGW | 9,259,876 | 9,302,031 | 42,155 | - | Ref. 8.10 | 403SP | 2.17% | 916 | CAGW | Ref. 6.4.2 |
| 315JBG | 60,730,546 | 59,752,098 | (978,449) | - | Ref. 8.10 | 403SP | 2.79% | (27,280) | JBG | Ref. 6.4.2 |
| 316CAGE | 26,396,490 | 26,547,664 | 151,174 | - | Ref. 8.10 | 403SP | 3.59% | 5,421 | CAGE | Ref. 6.4.2 |
| 316CAGW | 400,812 | 415,241 | 14,429 | - | Ref. 8.10 | 403SP | 2.17% | 314 | CAGW | Ref. 6.4.2 |
| 316JBG | 4,703,492 | 4,863,206 | 159,715 | - | Ref. 8.10 | 403SP | 2.79% | 4,453 | JBG | Ref. 6.4.2 |
| 330CAGE | 6,553,227 | 6,553,227 | - | - | Ref. 8.10 | 403HP | 4.11% | - | CAGE | Ref. 6.4.2 |
| 330CAGW | 27,953,641 | 29,744,094 | 1,790,453 | - | Ref. 8.10 | 403HP | 2.60% | 46,543 | CAGW | Ref. 6.4.2 |
| 331CAGE | 15,758,014 | 16,379,063 | 621,049 | - | Ref. 8.10 | 403HP | 4.11% | 25,500 | CAGE | Ref. 6.4.2 |
| 331CAGW | 251,570,650 | 257,980,682 | 6,410,032 | - | Ref. 8.10 | 403HP | 2.60% | 166,629 | CAGW | Ref. 6.4.2 |
| 332CAGE | 96,709,967 | 100,566,437 | 3,856,470 | - | Ref. 8.10 | 403HP | 4.11% | 158,347 | CAGE | Ref. 6.4.2 |
| 332CAGW | 400,937,478 | 403,086,082 | 2,148,605 | - | Ref. 8.10 | 403HP | 2.60% | 55,853 | CAGW | Ref. 6.4.2 |
| 333CAGE | 43,929,431 | 44,027,134 | 97,703 | - | Ref. 8.10 | 403HP | 4.11% | 4,012 | CAGE | Ref. 6.4.2 |
| 333CAGW | 87,989,570 | 88,036,703 | 47,133 | - | Ref. 8.10 | 403HP | 2.60% | 1,225 | CAGW | Ref. 6.4.2 |
| 334CAGE | 12,918,420 | 13,396,689 | 478,269 | - | Ref. 8.10 | 403HP | 4.11% | 19,638 | CAGE | Ref. 6.4.2 |
| 334CAGW | 67,854,227 | 68,428,783 | 574,556 | - | Ref. 8.10 | 403HP | 2.60% | 14,936 | CAGW | Ref. 6.4.2 |
| 335CAGE | 175,579 | 175,579 | - | - | Ref. 8.10 | 403HP | 4.11% | - | CAGE | Ref. 6.4.2 |
| 335CAGW | 2,188,212 | 2,187,297 | (914) | - | Ref. 8.10 | 403HP | 2.60% | (24) | CAGW | Ref. 6.4.2 |
| 336CAGE | 2,175,300 | 2,225,507 | 50,207 | - | Ref. 8.10 | 403HP | 4.11% | 2,061 | CAGE | Ref. 6.4.2 |
| 336CAGW | 20,935,155 | 21,193,706 | 258,551 | - | Ref. 8.10 | 403HP | 2.60% | 6,721 | CAGW | Ref. 6.4.2 |
| 340CAGE | 40,830,447 | 40,830,447 | - | - | Ref. 8.10.1 | 403OP | 3.12% | - | CAGE | Ref. 6.4.2 |
| 340CAGW | 4,572,772 | 4,572,772 | - | - | Ref. 8.10.1 | 403OP | 3.19% | - | CAGW | Ref. 6.4.2 |
| 340OR | 74,986 | 74,986 | - | - | Ref. 8.10.1 | 403OP | 0.00% | - | OR | Ref. 6.4.2 |
| 341CAGE | 169,756,013 | 169,795,970 | 39,958 | - | Ref. 8.10.1 | 403OP | 3.12% | 1,248 | CAGE | Ref. 6.4.2 |
| 341CAGW | 57,690,203 | 57,997,684 | 307,481 | - | Ref. 8.10.1 | 403OP | 3.19% | 9,803 | CAGW | Ref. 6.4.2 |
| 342CAGE | 14,563,686 | 14,565,314 | 1,628 | - | Ref. 8.10.1 | 403OP | 3.12% | 51 | CAGE | Ref. 6.4.2 |
| 342CAGW | 1,622,667 | 1,622,667 | - | - | Ref. 8.10.1 | 403OP | 3.19% | - | CAGW | Ref. 6.4.2 |
| 343CAGE | 1,941,782,503 | 1,942,131,151 | 348,649 | - | Ref. 8.10.1 | 403OP | 3.12% | 10,891 | CAGE | Ref. 6.4.2 |
| 343CAGW | 975,153,159 | 977,427,441 | 2,274,283 | - | Ref. 8.10.1 | 403OP | 3.19% | 72,511 | CAGW | Ref. 6.4.2 |
| 344CAGE | 340,069,901 | 340,679,191 | 609,290 | - | Ref. 8.10.1 | 403OP | 3.12% | 19,033 | CAGE | Ref. 6.4.2 |
| 344CAGW | 134,094,550 | 134,495,605 | 401,055 | - | Ref. 8.10.1 | 403OP | 3.19% | 12,787 | CAGW | Ref. 6.4.2 |
| 345CAGE | 238,589,817 | 238,640,830 | 51,013 | - | Ref. 8.10.1 | 403OP | 3.12% | 1,594 | CAGE | Ref. 6.4.2 |
| 345CAGW | 88,413,137 | 88,307,305 | (105,833) | - | Ref. 8.10.1 | 403OP | 3.19% | (3,374) | CAGW | Ref. 6.4.2 |
| 346CAGE | 11,833,440 | 11,837,641 | 4,201 | - | Ref. 8.10.1 | 403OP | 3.12% | 131 | CAGE | Ref. 6.4.2 |
| 346CAGW | 4,033,094 | 4,068,747 | 35,652 | - | Ref. 8.10.1 | 403OP | 3.19% | 1,137 | CAGW | Ref. 6.4.2 |
| 350CAGE | 220,868,630 | 226,301,411 | 5,432,782 | - | Ref. 8.10.1 | 403TP | 1.73% | 94,008 | CAGE | Ref. 6.4.2 |
| 350CAGW | 35,368,115 | 35,855,690 | 487,575 | - | Ref. 8.10.1 | 403TP | 1.79% | 8,744 | CAGW | Ref. 6.4.2 |
| 350JBG | 2,309,451 | 2,309,451 | - | - | Ref. 8.10.1 | 403TP | 1.69% | - | JBG | Ref. 6.4.2 |
| 350SG | 100,388 | 100,388 | - | - | Ref. 8.10.1 | 403TP | 1.70% | - | SG | Ref. 6.4.2 |
| 352CAGE | 188,713,773 | 192,545,612 | 3,831,839 | - | Ref. 8.10.1 | 403TP | 1.73% | 66,306 | CAGE | Ref. 6.4.2 |
| 352CAGW | 52,470,633 | 60,762,293 | 8,291,660 | - | Ref. 8.10.1 | 403TP | 1.79% | 148,708 | CAGW | Ref. 6.4.2 |
| 352JBG | 1,668,290 | 1,692,649 | 24,359 | - | Ref. 8.10.1 | 403TP | 1.69% | 412 | JBG | Ref. 6.4.2 |
| 352SG | 3,167 | 3,167 | - | - | Ref. 8.10.1 | 403TP | 1.70% | - | SG | Ref. 6.4.2 |
| 353CAGE | 1,472,854,343 | 1,496,315,060 | 23,460,717 | - | Ref. 8.10.1 | 403TP | 1.73% | 405,960 | CAGE | Ref. 6.4.2 |
| 353CAGW | 506,557,235 | 543,911,653 | 37,354,417 | - | Ref. 8.10.1 | 403TP | 1.79% | 669,938 | CAGW | Ref. 6.4.2 |
| 353JBG | 39,670,731 | 39,912,848 | 242,117 | - | Ref. 8.10.1 | 403TP | 1.69% | 4,094 | JBG | Ref. 6.4.2 |
| 353SG | 952,147 | 952,147 | - | - | Ref. 8.10.1 | 403TP | 1.70% | - | SG | Ref. 6.4.2 |
| 354CAGE | 1,087,271,557 | 1,090,129,734 | 2,858,176 | - | Ref. 8.10.1 | 403TP | 1.73% | 49,457 | CAGE | Ref. 6.4.2 |
| 354CAGW | 166,122,797 | 166,291,140 | 168,343 | - | Ref. 8.10.1 | 403TP | 1.79% | 3,019 | CAGW | Ref. 6.4.2 |
| 354JBG | 21,750,536 | 21,750,536 | - | - | Ref. 8.10.1 | 403TP | 1.69% | - | JBG | Ref. 6.4.2 |
| 354SG | 123,630 | 123,630 | - | - | Ref. 8.10.1 | 403TP | 1.70% | - | SG | Ref. 6.4.2 |
| 355CAGE | 654,327,199 | 663,039,205 | 8,712,006 | - | Ref. 8.10.1 | 403TP | 1.73% | 150,751 | CAGE | Ref. 6.4.2 |
| 355CAGW | 264,928,245 | 269,796,920 | 4,868,674 | - | Ref. 8.10.1 | 403TP | 1.79% | 87,318 | CAGW | Ref. 6.4.2 |
| 355JBG | 691,465 | 691,216 | (249) | - | Ref. 8.10.1 | 403TP | 1.69% | (4) | JBG | Ref. 6.4.2 |

Ref Page 8.10.7 to 8.10.13

| Indicator | Dec 2017 AMA | Dec 2017 EOP | Total Co. | | Ref Page # | Depr Expense Account | Composite Depr. Rate | Total Co. | | WCA Factor | Reference |
|-----------|--------------|--------------|------------|--|-------------|----------------------|----------------------|-------------|--------|------------|-----------|
| | | | Plant Adj | | | | | Expense Adj | | | |
| 355SG | 688,751 | 689,084 | 333 | | Ref. 8.10.1 | 403TP | 1.70% | 6 | SG | Ref. 6.4.2 | |
| 356CAGE | 889,961,407 | 900,765,024 | 10,803,617 | | Ref. 8.10.1 | 403TP | 1.73% | 186,944 | CAGE | Ref. 6.4.2 | |
| 356CAGW | 299,401,554 | 301,774,558 | 2,373,003 | | Ref. 8.10.1 | 403TP | 1.79% | 42,559 | CAGW | Ref. 6.4.2 | |
| 356JBG | 13,946,271 | 13,943,784 | (2,487) | | Ref. 8.10.1 | 403TP | 1.69% | (42) | JBG | Ref. 6.4.2 | |
| 356SG | 1,509,970 | 1,509,970 | - | | Ref. 8.10.1 | 403TP | 1.70% | - | SG | Ref. 6.4.2 | |
| 357CAGE | 3,346,256 | 3,346,256 | - | | Ref. 8.10.1 | 403TP | 1.73% | - | CAGE | Ref. 6.4.2 | |
| 357CAGW | 173,137 | 173,137 | - | | Ref. 8.10.1 | 403TP | 1.79% | - | CAGW | Ref. 6.4.2 | |
| 358CAGE | 7,728,792 | 7,728,792 | - | | Ref. 8.10.1 | 403TP | 1.73% | - | CAGE | Ref. 6.4.2 | |
| 358CAGW | 306,562 | 306,562 | - | | Ref. 8.10.1 | 403TP | 1.79% | - | CAGW | Ref. 6.4.2 | |
| 359CAGE | 4,861,159 | 4,861,159 | - | | Ref. 8.10.1 | 403TP | 1.73% | - | CAGE | Ref. 6.4.2 | |
| 359CAGW | 7,055,229 | 7,055,229 | - | | Ref. 8.10.1 | 403TP | 1.79% | - | CAGW | Ref. 6.4.2 | |
| 359JBG | 4,929 | 4,929 | - | | Ref. 8.10.1 | 403TP | 1.69% | - | JBG | Ref. 6.4.2 | |
| 359SG | 15,883 | 15,883 | - | | Ref. 8.10.1 | 403TP | 1.70% | - | SG | Ref. 6.4.2 | |
| 360CA | 1,816,829 | 1,816,829 | - | | Ref. 8.10.1 | 403360 | 2.66% | - | CA | Ref. 6.4 | |
| 360IDU | 1,687,518 | 1,816,103 | 128,585 | | Ref. 8.10.1 | 403360 | 2.71% | 3,479 | ID | Ref. 6.4 | |
| 360OR | 13,893,242 | 14,088,870 | 195,628 | | Ref. 8.10.1 | 403360 | 2.52% | 4,928 | OR | Ref. 6.4 | |
| 360UT | 37,902,798 | 36,932,218 | (970,580) | | Ref. 8.10.1 | 403360 | 2.61% | (25,297) | UT | Ref. 6.4 | |
| 360WA | 1,859,464 | 1,859,464 | - | | Ref. 8.10.1 | 403360 | 2.77% | - | WA | Ref. 6.4 | |
| 360WYP | 2,648,619 | 2,648,619 | - | | Ref. 8.10.1 | 403360 | 2.95% | - | WY-ALL | Ref. 6.4 | |
| 360WYU | 3,952,061 | 3,952,548 | 487 | | Ref. 8.10.1 | 403360 | 2.98% | 15 | WY-ALL | Ref. 6.4 | |
| 361CA | 5,137,106 | 5,148,816 | 11,710 | | Ref. 8.10.1 | 403361 | 2.66% | 311 | CA | Ref. 6.4 | |
| 361IDU | 2,326,599 | 2,326,727 | 128 | | Ref. 8.10.1 | 403361 | 2.71% | 3 | ID | Ref. 6.4 | |
| 361OR | 30,169,433 | 30,920,192 | 750,759 | | Ref. 8.10.1 | 403361 | 2.52% | 18,912 | OR | Ref. 6.4 | |
| 361UT | 54,422,766 | 55,262,744 | 839,978 | | Ref. 8.10.1 | 403361 | 2.61% | 21,893 | UT | Ref. 6.4 | |
| 361WA | 4,202,438 | 4,833,093 | 630,654 | | Ref. 8.10.1 | 403361 | 2.77% | 17,452 | WA | Ref. 6.4 | |
| 361WYP | 12,159,581 | 12,165,866 | 6,286 | | Ref. 8.10.1 | 403361 | 2.95% | 186 | WY-ALL | Ref. 6.4 | |
| 361WYU | 4,812,152 | 4,811,675 | (476) | | Ref. 8.10.2 | 403361 | 2.98% | (14) | WY-ALL | Ref. 6.4 | |
| 362CA | 28,900,260 | 28,948,578 | 48,318 | | Ref. 8.10.2 | 403362 | 2.66% | 1,285 | CA | Ref. 6.4 | |
| 362IDU | 31,347,121 | 31,527,631 | 180,510 | | Ref. 8.10.2 | 403362 | 2.71% | 4,884 | ID | Ref. 6.4 | |
| 362OR | 244,346,051 | 248,768,330 | 4,422,280 | | Ref. 8.10.2 | 403362 | 2.52% | 111,399 | OR | Ref. 6.4 | |
| 362UT | 468,084,369 | 473,391,187 | 5,306,819 | | Ref. 8.10.2 | 403362 | 2.61% | 138,317 | UT | Ref. 6.4 | |
| 362WA | 62,694,494 | 70,082,637 | 7,388,142 | | Ref. 8.10.2 | 403362 | 2.77% | 204,456 | WA | Ref. 6.4 | |
| 362WYP | 115,642,462 | 115,783,903 | 141,441 | | Ref. 8.10.2 | 403362 | 2.95% | 4,177 | WY-ALL | Ref. 6.4 | |
| 362WYU | 18,394,061 | 18,431,803 | 37,742 | | Ref. 8.10.2 | 403362 | 2.98% | 1,126 | WY-ALL | Ref. 6.4 | |
| 364CA | 65,210,374 | 65,669,972 | 459,598 | | Ref. 8.10.2 | 403364 | 2.66% | 12,221 | CA | Ref. 6.4 | |
| 364IDU | 86,924,995 | 87,893,269 | 968,274 | | Ref. 8.10.2 | 403364 | 2.71% | 26,198 | ID | Ref. 6.4 | |
| 364OR | 374,865,674 | 379,739,394 | 4,873,720 | | Ref. 8.10.2 | 403364 | 2.52% | 122,771 | OR | Ref. 6.4 | |
| 364UT | 374,391,552 | 379,797,018 | 5,405,466 | | Ref. 8.10.2 | 403364 | 2.61% | 140,888 | UT | Ref. 6.4 | |
| 364WA | 104,851,952 | 106,266,494 | 1,414,542 | | Ref. 8.10.2 | 403364 | 2.77% | 39,145 | WA | Ref. 6.4 | |
| 364WYP | 126,908,768 | 128,411,247 | 1,502,479 | | Ref. 8.10.2 | 403364 | 2.95% | 44,376 | WY-ALL | Ref. 6.4 | |
| 364WYU | 26,924,924 | 27,111,310 | 186,386 | | Ref. 8.10.2 | 403364 | 2.98% | 5,563 | WY-ALL | Ref. 6.4 | |
| 365CA | 35,464,095 | 35,642,701 | 178,606 | | Ref. 8.10.2 | 403365 | 2.66% | 4,749 | CA | Ref. 6.4 | |
| 365IDU | 37,830,608 | 38,241,239 | 410,632 | | Ref. 8.10.2 | 403365 | 2.71% | 11,110 | ID | Ref. 6.4 | |
| 365OR | 259,767,117 | 262,193,862 | 2,426,745 | | Ref. 8.10.2 | 403365 | 2.52% | 61,131 | OR | Ref. 6.4 | |
| 365UT | 231,805,913 | 234,400,656 | 2,594,743 | | Ref. 8.10.2 | 403365 | 2.61% | 67,629 | UT | Ref. 6.4 | |
| 365WA | 69,633,876 | 70,511,805 | 877,929 | | Ref. 8.10.2 | 403365 | 2.77% | 24,295 | WA | Ref. 6.4 | |
| 365WYP | 95,726,037 | 96,491,791 | 765,754 | | Ref. 8.10.2 | 403365 | 2.95% | 22,616 | WY-ALL | Ref. 6.4 | |
| 365WYU | 13,820,607 | 13,876,364 | 55,757 | | Ref. 8.10.2 | 403365 | 2.98% | 1,664 | WY-ALL | Ref. 6.4 | |
| 366CA | 17,588,295 | 17,647,956 | 59,660 | | Ref. 8.10.2 | 403366 | 2.66% | 1,586 | CA | Ref. 6.4 | |
| 366IDU | 9,663,654 | 9,818,719 | 155,065 | | Ref. 8.10.2 | 403366 | 2.71% | 4,196 | ID | Ref. 6.4 | |
| 366OR | 93,293,275 | 94,325,894 | 1,032,618 | | Ref. 8.10.2 | 403366 | 2.52% | 26,012 | OR | Ref. 6.4 | |
| 366UT | 197,323,388 | 200,605,593 | 3,282,205 | | Ref. 8.10.2 | 403366 | 2.61% | 85,547 | UT | Ref. 6.4 | |
| 366WA | 17,976,938 | 18,264,360 | 287,422 | | Ref. 8.10.2 | 403366 | 2.77% | 7,954 | WA | Ref. 6.4 | |
| 366WYP | 22,154,421 | 22,569,015 | 414,593 | | Ref. 8.10.2 | 403366 | 2.95% | 12,245 | WY-ALL | Ref. 6.4 | |
| 366WYU | 4,797,637 | 4,859,163 | 61,526 | | Ref. 8.10.2 | 403366 | 2.98% | 1,836 | WY-ALL | Ref. 6.4 | |
| 367CA | 19,629,821 | 19,688,896 | 59,075 | | Ref. 8.10.2 | 403367 | 2.66% | 1,571 | CA | Ref. 6.4 | |
| 367IDU | 27,341,228 | 27,632,803 | 291,575 | | Ref. 8.10.2 | 403367 | 2.71% | 7,889 | ID | Ref. 6.4 | |
| 367OR | 179,227,470 | 181,620,520 | 2,393,050 | | Ref. 8.10.2 | 403367 | 2.52% | 60,282 | OR | Ref. 6.4 | |
| 367UT | 533,520,339 | 541,019,969 | 7,499,629 | | Ref. 8.10.2 | 403367 | 2.61% | 195,470 | UT | Ref. 6.4.1 | |
| 367WA | 27,070,326 | 27,759,063 | 688,737 | | Ref. 8.10.2 | 403367 | 2.77% | 19,060 | WA | Ref. 6.4.1 | |
| 367WYP | 43,257,915 | 43,784,565 | 526,650 | | Ref. 8.10.2 | 403367 | 2.95% | 15,555 | WY-ALL | Ref. 6.4.1 | |
| 367WYU | 18,068,633 | 18,156,308 | 87,675 | | Ref. 8.10.2 | 403367 | 2.98% | 2,617 | WY-ALL | Ref. 6.4.1 | |
| 368CA | 53,029,085 | 53,482,362 | 453,276 | | Ref. 8.10.2 | 403368 | 2.66% | 12,053 | CA | Ref. 6.4.1 | |
| 368IDU | 80,531,323 | 81,544,229 | 1,012,907 | | Ref. 8.10.2 | 403368 | 2.71% | 27,406 | ID | Ref. 6.4.1 | |
| 368OR | 439,892,280 | 444,980,092 | 5,087,811 | | Ref. 8.10.2 | 403368 | 2.52% | 128,164 | OR | Ref. 6.4.1 | |
| 368UT | 518,053,396 | 527,730,991 | 9,677,595 | | Ref. 8.10.2 | 403368 | 2.61% | 252,236 | UT | Ref. 6.4.1 | |
| 368WA | 110,794,034 | 111,734,911 | 940,878 | | Ref. 8.10.2 | 403368 | 2.77% | 26,037 | WA | Ref. 6.4.1 | |
| 368WYP | 104,608,882 | 106,006,739 | 1,397,857 | | Ref. 8.10.2 | 403368 | 2.95% | 41,286 | WY-ALL | Ref. 6.4.1 | |
| 368WYU | 15,095,003 | 15,218,099 | 123,096 | | Ref. 8.10.2 | 403368 | 2.98% | 3,674 | WY-ALL | Ref. 6.4.1 | |
| 369CA | 25,875,323 | 26,180,660 | 305,337 | | Ref. 8.10.3 | 403369 | 2.66% | 8,119 | CA | Ref. 6.4.1 | |
| 369IDU | 39,619,254 | 40,533,943 | 914,689 | | Ref. 8.10.3 | 403369 | 2.71% | 24,748 | ID | Ref. 6.4.1 | |
| 369OR | 273,318,590 | 279,291,878 | 5,973,287 | | Ref. 8.10.3 | 403369 | 2.52% | 150,470 | OR | Ref. 6.4.1 | |
| 369UT | 296,067,815 | 304,590,858 | 8,523,044 | | Ref. 8.10.3 | 403369 | 2.61% | 222,144 | UT | Ref. 6.4.1 | |
| 369WA | 61,957,819 | 63,024,834 | 1,067,015 | | Ref. 8.10.3 | 403369 | 2.77% | 29,528 | WA | Ref. 6.4.1 | |
| 369WYP | 49,383,887 | 50,130,952 | 747,065 | | Ref. 8.10.3 | 403369 | 2.95% | 22,065 | WY-ALL | Ref. 6.4.1 | |
| 369WYU | 13,852,652 | 14,298,327 | 445,676 | | Ref. 8.10.3 | 403369 | 2.98% | 13,302 | WY-ALL | Ref. 6.4.1 | |
| 370CA | 4,179,928 | 4,225,854 | 45,925 | | Ref. 8.10.3 | 403370 | 2.66% | 1,221 | CA | Ref. 6.4.1 | |
| 370IDU | 15,295,581 | 15,558,704 | 263,122 | | Ref. 8.10.3 | 403370 | 2.71% | 7,119 | ID | Ref. 6.4.1 | |
| 370OR | 65,720,883 | 69,787,064 | 4,066,181 | | Ref. 8.10.3 | 403370 | 2.52% | 102,429 | OR | Ref. 6.4.1 | |
| 370UT | 84,875,600 | 86,992,462 | 2,116,863 | | Ref. 8.10.3 | 403370 | 2.61% | 55,174 | UT | Ref. 6.4.1 | |
| 370WA | 12,488,836 | 12,711,015 | 222,180 | | Ref. 8.10.3 | 403370 | 2.77% | 6,148 | WA | Ref. 6.4.1 | |
| 370WYP | 13,018,781 | 13,169,455 | 150,673 | | Ref. 8.10.3 | 403370 | 2.95% | 4,450 | WY-ALL | Ref. 6.4.1 | |
| 370WYU | 2,320,968 | 2,345,867 | 24,899 | | Ref. 8.10.3 | 403370 | 2.98% | 743 | WY-ALL | Ref. 6.4.1 | |
| 371CA | 276,050 | 276,680 | 630 | | Ref. 8.10.3 | 403371 | 2.66% | 17 | CA | Ref. 6.4.1 | |

Ref Page 8.10.7 to 8.10.13

| Indicator | Dec 2017 AMA | Dec 2017 EOP | Total Co. | | Ref Page # | Depr Expense Account | Composite Depr. Rate | Total Co. | | WCA Factor | Reference |
|-----------|--------------|--------------|-----------|--|-------------|----------------------|----------------------|-------------|--|------------|------------|
| | | | Plant Adj | | | | | Expense Adj | | | |
| 371IDU | 169,156 | 169,414 | 258 | | Ref. 8.10.3 | 403371 | 2.71% | 7 | | ID | Ref. 6.4.1 |
| 371OR | 2,619,310 | 2,627,548 | 8,238 | | Ref. 8.10.3 | 403371 | 2.52% | 208 | | OR | Ref. 6.4.1 |
| 371UT | 4,280,342 | 4,260,738 | (19,604) | | Ref. 8.10.3 | 403371 | 2.61% | (511) | | UT | Ref. 6.4.1 |
| 371WA | 506,687 | 505,545 | (1,142) | | Ref. 8.10.3 | 403371 | 2.77% | (32) | | WA | Ref. 6.4.1 |
| 371WYP | 815,153 | 815,996 | 843 | | Ref. 8.10.3 | 403371 | 2.95% | 25 | | WY-ALL | Ref. 6.4.1 |
| 371WYU | 155,045 | 155,045 | - | | Ref. 8.10.3 | 403371 | 2.98% | - | | WY-ALL | Ref. 6.4.1 |
| 373CA | 752,512 | 764,281 | 11,769 | | Ref. 8.10.3 | 403373 | 2.66% | 313 | | CA | Ref. 6.4.1 |
| 373IDU | 715,416 | 721,202 | 5,786 | | Ref. 8.10.3 | 403373 | 2.71% | 157 | | ID | Ref. 6.4.1 |
| 373OR | 23,565,587 | 23,718,107 | 152,521 | | Ref. 8.10.3 | 403373 | 2.52% | 3,842 | | OR | Ref. 6.4.1 |
| 373UT | 21,967,463 | 22,048,002 | 80,539 | | Ref. 8.10.3 | 403373 | 2.61% | 2,099 | | UT | Ref. 6.4.1 |
| 373WA | 4,502,532 | 4,593,633 | 91,100 | | Ref. 8.10.3 | 403373 | 2.77% | 2,521 | | WA | Ref. 6.4.1 |
| 373WYP | 8,429,281 | 8,444,325 | 15,044 | | Ref. 8.10.3 | 403373 | 2.95% | 444 | | WY-ALL | Ref. 6.4.1 |
| 373WYU | 2,255,310 | 2,255,643 | 333 | | Ref. 8.10.3 | 403373 | 2.98% | 10 | | WY-ALL | Ref. 6.4.1 |
| 389CA | 635,804 | 635,804 | - | | Ref. 8.10.3 | 403GP | 4.21% | - | | CA | Ref. 6.4.1 |
| 389CAGE | 1,560 | 1,560 | - | | Ref. 8.10.3 | 403GP | 4.49% | - | | CAGE | Ref. 6.4.1 |
| 389CN | 1,128,506 | 1,128,506 | - | | Ref. 8.10.3 | 403GP | 6.18% | - | | CN | Ref. 6.4.1 |
| 389IDU | 197,639 | 197,639 | - | | Ref. 8.10.3 | 403GP | 3.89% | - | | ID | Ref. 6.4.1 |
| 389OR | 4,604,376 | 4,604,376 | - | | Ref. 8.10.3 | 403GP | 4.60% | - | | OR | Ref. 6.4.1 |
| 389SO | 7,516,302 | 7,516,302 | - | | Ref. 8.10.3 | 403GP | 5.57% | - | | SO | Ref. 6.4.1 |
| 389UT | 4,233,999 | 4,231,267 | (2,732) | | Ref. 8.10.3 | 403GP | 4.20% | (115) | | UT | Ref. 6.4.1 |
| 389WA | 1,098,826 | 1,098,826 | - | | Ref. 8.10.3 | 403GP | 4.32% | - | | WA | Ref. 6.4.1 |
| 389WYP | 1,459,157 | 1,603,536 | 144,379 | | Ref. 8.10.3 | 403GP | 4.77% | 6,883 | | WY-ALL | Ref. 6.4.1 |
| 389WYU | 677,198 | 677,198 | - | | Ref. 8.10.3 | 403GP | 4.11% | - | | WY-ALL | Ref. 6.4.1 |
| 390CA | 3,737,003 | 3,748,050 | 11,047 | | Ref. 8.10.3 | 403GP | 4.21% | 465 | | CA | Ref. 6.4.1 |
| 390CAEE | 1,011,923 | 1,011,923 | - | | Ref. 8.10.3 | 403GP | 4.34% | - | | CAEE | Ref. 6.4.1 |
| 390CAGE | 4,230,950 | 4,244,235 | 13,286 | | Ref. 8.10.3 | 403GP | 4.49% | 597 | | CAGE | Ref. 6.4.1 |
| 390CAGW | 3,375,702 | 3,330,566 | (45,136) | | Ref. 8.10.3 | 403GP | 4.66% | (2,104) | | CAGW | Ref. 6.4.1 |
| 390CN | 8,135,393 | 8,139,644 | 4,252 | | Ref. 8.10.3 | 403GP | 6.18% | 263 | | CN | Ref. 6.4.1 |
| 390IDU | 11,201,506 | 11,432,908 | 231,403 | | Ref. 8.10.3 | 403GP | 3.89% | 9,004 | | ID | Ref. 6.4.1 |
| 390JBG | 22,429 | 22,429 | - | | Ref. 8.10.3 | 403GP | 4.95% | - | | JBG | Ref. 6.4.1 |
| 390OR | 39,126,584 | 39,473,081 | 346,497 | | Ref. 8.10.3 | 403GP | 4.60% | 15,926 | | OR | Ref. 6.4.1 |
| 390SO | 96,121,217 | 96,141,600 | 20,383 | | Ref. 8.10.3 | 403GP | 5.57% | 1,135 | | SO | Ref. 6.4.1 |
| 390UT | 43,420,677 | 44,125,588 | 704,910 | | Ref. 8.10.3 | 403GP | 4.20% | 29,627 | | UT | Ref. 6.4.1 |
| 390WA | 13,826,669 | 13,848,199 | 21,530 | | Ref. 8.10.3 | 403GP | 4.32% | 930 | | WA | Ref. 6.4.1 |
| 390WYP | 11,859,428 | 14,211,575 | 2,352,146 | | Ref. 8.10.3 | 403GP | 4.77% | 112,132 | | WY-ALL | Ref. 6.4.1 |
| 390WYU | 3,788,067 | 3,795,145 | 7,079 | | Ref. 8.10.3 | 403GP | 4.11% | 291 | | WY-ALL | Ref. 6.4.1 |
| 391CA | 247,999 | 247,920 | (79) | | Ref. 8.10.3 | 403GP | 4.21% | (3) | | CA | Ref. 6.4.1 |
| 391CAEE | 90,952 | 77,782 | (13,169) | | Ref. 8.10.3 | 403GP | 4.34% | (571) | | CAEE | Ref. 6.4.1 |
| 391CAGE | 2,395,141 | 2,315,919 | (79,221) | | Ref. 8.10.3 | 403GP | 4.49% | (3,557) | | CAGE | Ref. 6.4.1 |
| 391CAGW | 473,480 | 451,375 | (22,105) | | Ref. 8.10.3 | 403GP | 4.66% | (1,031) | | CAGW | Ref. 6.4.1 |
| 391CN | 6,122,115 | 6,638,299 | 516,184 | | Ref. 8.10.3 | 403GP | 6.18% | 31,902 | | CN | Ref. 6.4.1 |
| 391IDU | 509,145 | 538,979 | 29,834 | | Ref. 8.10.3 | 403GP | 3.89% | 1,161 | | ID | Ref. 6.4.1 |
| 391JBE | - | - | - | | Ref. 8.10.4 | 403GP | 4.95% | - | | JBE | Ref. 6.4.1 |
| 391JBG | 341,575 | 332,525 | (9,050) | | Ref. 8.10.4 | 403GP | 4.95% | (448) | | JBG | Ref. 6.4.1 |
| 391OR | 3,254,495 | 3,265,580 | 11,085 | | Ref. 8.10.4 | 403GP | 4.60% | 509 | | OR | Ref. 6.4.1 |
| 391SO | 54,491,867 | 62,582,563 | 8,090,697 | | Ref. 8.10.4 | 403GP | 5.57% | 450,536 | | SO | Ref. 6.4.1 |
| 391UT | 1,977,796 | 2,007,539 | 29,743 | | Ref. 8.10.4 | 403GP | 4.20% | 1,250 | | UT | Ref. 6.4.1 |
| 391WA | 375,865 | 400,604 | 24,739 | | Ref. 8.10.4 | 403GP | 4.32% | 1,068 | | WA | Ref. 6.4.1 |
| 391WYP | 2,191,374 | 2,324,313 | 132,939 | | Ref. 8.10.4 | 403GP | 4.77% | 6,337 | | WY-ALL | Ref. 6.4.1 |
| 391WYU | 95,023 | 104,610 | 9,587 | | Ref. 8.10.4 | 403GP | 4.11% | 394 | | WY-ALL | Ref. 6.4.1 |
| 392CA | 2,113,204 | 2,112,143 | (1,061) | | Ref. 8.10.4 | 403GP | 4.21% | (45) | | CA | Ref. 6.4.1 |
| 392CAEE | 541,388 | 541,386 | (1) | | Ref. 8.10.4 | 403GP | 4.34% | (0) | | CAEE | Ref. 6.4.1 |
| 392CAGE | 13,933,187 | 14,109,408 | 176,221 | | Ref. 8.10.4 | 403GP | 4.49% | 7,912 | | CAGE | Ref. 6.4.1 |
| 392CAGW | 5,332,916 | 5,557,521 | 224,605 | | Ref. 8.10.4 | 403GP | 4.66% | 10,472 | | CAGW | Ref. 6.4.1 |
| 392IDU | 6,138,624 | 6,760,044 | 621,420 | | Ref. 8.10.4 | 403GP | 3.89% | 24,180 | | ID | Ref. 6.4.1 |
| 392JBG | 2,060,689 | 2,507,178 | 446,489 | | Ref. 8.10.4 | 403GP | 4.95% | 22,095 | | JBG | Ref. 6.4.1 |
| 392OR | 24,737,916 | 25,720,334 | 982,418 | | Ref. 8.10.4 | 403GP | 4.60% | 45,155 | | OR | Ref. 6.4.1 |
| 392SO | 8,445,318 | 10,196,180 | 1,750,863 | | Ref. 8.10.4 | 403GP | 5.57% | 97,498 | | SO | Ref. 6.4.1 |
| 392UT | 33,769,644 | 35,236,412 | 1,466,767 | | Ref. 8.10.4 | 403GP | 4.20% | 61,647 | | UT | Ref. 6.4.1 |
| 392WA | 5,090,515 | 5,307,689 | 217,174 | | Ref. 8.10.4 | 403GP | 4.32% | 9,379 | | WA | Ref. 6.4.1 |
| 392WYP | 8,979,794 | 9,337,716 | 357,922 | | Ref. 8.10.4 | 403GP | 4.77% | 17,063 | | WY-ALL | Ref. 6.4.1 |
| 392WYU | 1,774,296 | 1,926,666 | 152,370 | | Ref. 8.10.4 | 403GP | 4.11% | 6,257 | | WY-ALL | Ref. 6.4.1 |
| 393CA | 206,737 | 205,799 | (938) | | Ref. 8.10.4 | 403GP | 4.21% | (39) | | CA | Ref. 6.4.1 |
| 393CAGE | 4,499,048 | 4,504,323 | 5,275 | | Ref. 8.10.4 | 403GP | 4.49% | 237 | | CAGE | Ref. 6.4.1 |
| 393CAGW | 743,565 | 746,904 | 3,339 | | Ref. 8.10.4 | 403GP | 4.66% | 156 | | CAGW | Ref. 6.4.1 |
| 393IDU | 500,631 | 504,667 | 4,036 | | Ref. 8.10.4 | 403GP | 3.89% | 157 | | ID | Ref. 6.4.1 |
| 393JBG | 744,993 | 744,993 | - | | Ref. 8.10.4 | 403GP | 4.95% | - | | JBG | Ref. 6.4.1 |
| 393OR | 2,860,379 | 2,934,193 | 73,814 | | Ref. 8.10.4 | 403GP | 4.60% | 3,393 | | OR | Ref. 6.4.1 |
| 393SO | 197,897 | 261,955 | 64,058 | | Ref. 8.10.4 | 403GP | 5.57% | 3,567 | | SO | Ref. 6.4.1 |
| 393UT | 3,698,719 | 3,792,383 | 93,664 | | Ref. 8.10.4 | 403GP | 4.20% | 3,937 | | UT | Ref. 6.4.1 |
| 393WA | 793,251 | 785,084 | (8,167) | | Ref. 8.10.4 | 403GP | 4.32% | (353) | | WA | Ref. 6.4.1 |
| 393WYP | 927,311 | 928,086 | 775 | | Ref. 8.10.4 | 403GP | 4.77% | 37 | | WY-ALL | Ref. 6.4.1 |
| 393WYU | 19,815 | 19,815 | - | | Ref. 8.10.4 | 403GP | 4.11% | - | | WY-ALL | Ref. 6.4.1 |
| 394CA | 754,220 | 768,201 | 13,981 | | Ref. 8.10.4 | 403GP | 4.21% | 588 | | CA | Ref. 6.4.1 |
| 394CAEE | 137,697 | 137,478 | (219) | | Ref. 8.10.4 | 403GP | 4.34% | (10) | | CAEE | Ref. 6.4.1 |
| 394CAGE | 18,329,480 | 18,922,494 | 593,015 | | Ref. 8.10.4 | 403GP | 4.49% | 26,626 | | CAGE | Ref. 6.4.1 |
| 394CAGW | 2,791,196 | 2,908,189 | 116,994 | | Ref. 8.10.4 | 403GP | 4.66% | 5,454 | | CAGW | Ref. 6.4.1 |
| 394IDU | 2,011,646 | 2,068,145 | 56,499 | | Ref. 8.10.4 | 403GP | 3.89% | 2,198 | | ID | Ref. 6.4.1 |
| 394JBG | 2,875,857 | 2,912,253 | 36,396 | | Ref. 8.10.4 | 403GP | 4.95% | 1,801 | | JBG | Ref. 6.4.1 |
| 394OR | 10,595,868 | 10,669,467 | 73,600 | | Ref. 8.10.4 | 403GP | 4.60% | 3,383 | | OR | Ref. 6.4.1 |
| 394SO | 3,734,700 | 3,734,534 | (166) | | Ref. 8.10.4 | 403GP | 5.57% | (9) | | SO | Ref. 6.4.1 |
| 394UT | 13,713,408 | 15,334,388 | 1,620,980 | | Ref. 8.10.4 | 403GP | 4.20% | 68,129 | | UT | Ref. 6.4.1 |
| 394WA | 2,818,125 | 2,856,855 | 38,730 | | Ref. 8.10.4 | 403GP | 4.32% | 1,673 | | WA | Ref. 6.4.1 |
| 394WYP | 3,685,452 | 3,730,073 | 44,621 | | Ref. 8.10.4 | 403GP | 4.77% | 2,127 | | WY-ALL | Ref. 6.4.1 |

Ref Page 8.10.7 to 8.10.13

| Indicator | Dec 2017 AMA | Dec 2017 EOP | Total Co. | | Ref Page # | Depr Expense Account | Composite Depr. Rate | Total Co. | | WCA Factor | Reference |
|-----------|----------------|----------------|--------------|--|-------------|----------------------|----------------------|-------------|--------|------------|-----------|
| | | | Plant Adj | | | | | Expense Adj | | | |
| 394WYU | 428,654 | 427,506 | (1,148) | | Ref. 8.10.4 | 403GP | 4.11% | (47) | WY-ALL | Ref. 6.4.1 | |
| 395CA | 292,824 | 305,769 | 12,945 | | Ref. 8.10.4 | 403GP | 4.21% | 545 | CA | Ref. 6.4.1 | |
| 395CAEE | 1,085,241 | 1,177,841 | 92,600 | | Ref. 8.10.4 | 403GP | 4.34% | 4,018 | CAEE | Ref. 6.4.1 | |
| 395CAGE | 4,749,036 | 4,800,937 | 51,901 | | Ref. 8.10.4 | 403GP | 4.49% | 2,330 | CAGE | Ref. 6.4.1 | |
| 395CAGW | 1,271,128 | 1,339,158 | 68,029 | | Ref. 8.10.5 | 403GP | 4.66% | 3,172 | CAGW | Ref. 6.4.1 | |
| 395IDU | 1,352,792 | 1,354,982 | 2,190 | | Ref. 8.10.5 | 403GP | 3.89% | 85 | ID | Ref. 6.4.1 | |
| 395JBG | 233,082 | 256,584 | 23,503 | | Ref. 8.10.5 | 403GP | 4.95% | 1,163 | JBG | Ref. 6.4.1 | |
| 395OR | 7,132,716 | 7,551,758 | 419,042 | | Ref. 8.10.5 | 403GP | 4.60% | 19,260 | OR | Ref. 6.4.1 | |
| 395SO | 4,903,172 | 4,941,121 | 37,949 | | Ref. 8.10.5 | 403GP | 5.57% | 2,113 | SO | Ref. 6.4.1 | |
| 395UT | 7,103,966 | 7,180,532 | 76,566 | | Ref. 8.10.5 | 403GP | 4.20% | 3,218 | UT | Ref. 6.4.1 | |
| 395WA | 1,390,725 | 1,402,773 | 12,048 | | Ref. 8.10.5 | 403GP | 4.32% | 520 | WA | Ref. 6.4.1 | |
| 395WYP | 2,199,524 | 2,288,182 | 88,658 | | Ref. 8.10.5 | 403GP | 4.77% | 4,227 | WY-ALL | Ref. 6.4.1 | |
| 395WYU | 231,494 | 231,088 | (406) | | Ref. 8.10.5 | 403GP | 4.11% | (17) | WY-ALL | Ref. 6.4.1 | |
| 396CA | 4,409,044 | 4,433,164 | 24,119 | | Ref. 8.10.5 | 403GP | 4.21% | 1,015 | CA | Ref. 6.4.1 | |
| 396CAEE | 403,876 | 403,876 | - | | Ref. 8.10.5 | 403GP | 4.34% | - | CAEE | Ref. 6.4.1 | |
| 396CAGE | 30,750,357 | 31,752,008 | 1,001,651 | | Ref. 8.10.5 | 403GP | 4.49% | 44,974 | CAGE | Ref. 6.4.1 | |
| 396CAGW | 2,463,699 | 2,604,113 | 140,413 | | Ref. 8.10.5 | 403GP | 4.66% | 6,546 | CAGW | Ref. 6.4.1 | |
| 396IDU | 8,867,970 | 9,435,841 | 567,871 | | Ref. 8.10.5 | 403GP | 3.89% | 22,096 | ID | Ref. 6.4.1 | |
| 396JBG | 9,646,856 | 9,880,138 | 233,282 | | Ref. 8.10.5 | 403GP | 4.95% | 11,544 | JBG | Ref. 6.4.1 | |
| 396OR | 36,919,298 | 37,875,107 | 955,809 | | Ref. 8.10.5 | 403GP | 4.60% | 43,932 | OR | Ref. 6.4.1 | |
| 396SO | 4,382,025 | 5,177,883 | 795,859 | | Ref. 8.10.5 | 403GP | 5.57% | 44,318 | SO | Ref. 6.4.1 | |
| 396UT | 47,832,708 | 49,361,386 | 1,528,678 | | Ref. 8.10.5 | 403GP | 4.20% | 64,250 | UT | Ref. 6.4.1 | |
| 396WA | 8,042,837 | 8,877,297 | 834,461 | | Ref. 8.10.5 | 403GP | 4.32% | 36,036 | WA | Ref. 6.4.1 | |
| 396WYP | 15,637,493 | 15,828,132 | 190,640 | | Ref. 8.10.5 | 403GP | 4.77% | 9,088 | WY-ALL | Ref. 6.4.1 | |
| 396WYU | 3,403,263 | 3,810,819 | 407,556 | | Ref. 8.10.5 | 403GP | 4.11% | 16,736 | WY-ALL | Ref. 6.4.1 | |
| 397CA | 5,792,704 | 5,912,520 | 119,816 | | Ref. 8.10.5 | 403GP | 4.21% | 5,042 | CA | Ref. 6.4.1 | |
| 397CAEE | 341,558 | 341,558 | - | | Ref. 8.10.5 | 403GP | 4.34% | - | CAEE | Ref. 6.4.1 | |
| 397CAGE | 115,506,443 | 117,679,807 | 2,173,365 | | Ref. 8.10.5 | 403GP | 4.49% | 97,584 | CAGE | Ref. 6.4.1 | |
| 397CAGW | 47,406,948 | 49,237,277 | 1,830,330 | | Ref. 8.10.5 | 403GP | 4.66% | 85,334 | CAGW | Ref. 6.4.1 | |
| 397CN | 3,590,941 | 3,847,079 | 256,138 | | Ref. 8.10.5 | 403GP | 6.18% | 15,830 | CN | Ref. 6.4.1 | |
| 397IDU | 11,095,195 | 11,153,127 | 57,932 | | Ref. 8.10.5 | 403GP | 3.89% | 2,254 | ID | Ref. 6.4.1 | |
| 397JBG | 4,668,777 | 4,778,094 | 109,317 | | Ref. 8.10.5 | 403GP | 4.95% | 5,410 | JBG | Ref. 6.4.1 | |
| 397OR | 64,270,778 | 67,068,073 | 2,797,295 | | Ref. 8.10.5 | 403GP | 4.60% | 128,572 | OR | Ref. 6.4.1 | |
| 397SG | 138,684 | 138,684 | - | | Ref. 8.10.5 | 403GP | 0.19% | - | SG | Ref. 6.4.1 | |
| 397SO | 87,187,400 | 88,513,334 | 1,325,934 | | Ref. 8.10.5 | 403GP | 5.57% | 73,836 | SO | Ref. 6.4.1 | |
| 397UT | 60,406,364 | 60,952,208 | 545,844 | | Ref. 8.10.5 | 403GP | 4.20% | 22,942 | UT | Ref. 6.4.1 | |
| 397WA | 13,188,844 | 13,318,670 | 129,826 | | Ref. 8.10.5 | 403GP | 4.32% | 5,607 | WA | Ref. 6.4.1 | |
| 397WYP | 24,783,957 | 24,381,911 | (402,046) | | Ref. 8.10.5 | 403GP | 4.77% | (19,166) | WY-ALL | Ref. 6.4.1 | |
| 397WYU | 5,854,938 | 5,878,550 | 23,612 | | Ref. 8.10.5 | 403GP | 4.11% | 970 | WY-ALL | Ref. 6.4.1 | |
| 398CA | 49,761 | 49,761 | - | | Ref. 8.10.5 | 403GP | 4.21% | - | CA | Ref. 6.4.1 | |
| 398CAEE | 4,527 | 4,527 | - | | Ref. 8.10.5 | 403GP | 4.34% | - | CAEE | Ref. 6.4.1 | |
| 398CAGE | 2,009,948 | 2,021,386 | 11,438 | | Ref. 8.10.5 | 403GP | 4.49% | 514 | CAGE | Ref. 6.4.1 | |
| 398CAGW | 394,457 | 396,539 | 2,082 | | Ref. 8.10.5 | 403GP | 4.66% | 97 | CAGW | Ref. 6.4.1 | |
| 398CN | 218,339 | 225,387 | 7,048 | | Ref. 8.10.5 | 403GP | 6.18% | 436 | CN | Ref. 6.4.1 | |
| 398IDU | 80,214 | 87,154 | 6,940 | | Ref. 8.10.5 | 403GP | 3.89% | 270 | ID | Ref. 6.4.1 | |
| 398JBG | 138,053 | 141,354 | 3,300 | | Ref. 8.10.5 | 403GP | 4.95% | 163 | JBG | Ref. 6.4.1 | |
| 398OR | 1,116,078 | 1,118,951 | 2,873 | | Ref. 8.10.5 | 403GP | 4.60% | 132 | OR | Ref. 6.4.1 | |
| 398SO | 2,623,382 | 2,639,057 | 15,676 | | Ref. 8.10.5 | 403GP | 5.57% | 873 | SO | Ref. 6.4.1 | |
| 398UT | 1,062,007 | 1,078,875 | 16,867 | | Ref. 8.10.5 | 403GP | 4.20% | 709 | UT | Ref. 6.4.1 | |
| 398WA | 186,016 | 185,977 | (39) | | Ref. 8.10.5 | 403GP | 4.32% | (2) | WA | Ref. 6.4.1 | |
| 398WYP | 198,074 | 212,369 | 14,295 | | Ref. 8.10.5 | 403GP | 4.77% | 681 | WY-ALL | Ref. 6.4.1 | |
| 398WYU | 15,788 | 15,788 | - | | Ref. 8.10.5 | 403GP | 4.11% | - | WY-ALL | Ref. 6.4.1 | |
| 399CAEE | 1,854,828 | 1,854,828 | - | | Ref. 8.10.5 | 403MP | 4.34% | - | CAEE | Ref. 6.4.2 | |
| DPCA | 1,594,232 | 2,122,954 | 528,723 | | Ref. 8.10.5 | - | 0.00% | - | CA | | |
| DPIDU | 4,069,501 | 5,921,077 | 1,851,577 | | Ref. 8.10.6 | - | 0.00% | - | ID | | |
| DPOR | 15,022,883 | 24,503,712 | 9,480,829 | | Ref. 8.10.6 | - | 0.00% | - | OR | | |
| DPSNPD | - | - | - | | Ref. 8.10.6 | - | 0.00% | - | SNPD | | |
| DPUT | 22,238,410 | 22,011,325 | (227,085) | | Ref. 8.10.6 | - | 0.00% | - | UT | | |
| DPWA | 11,102,346 | 5,073,812 | (6,028,535) | | Ref. 8.10.6 | - | 0.00% | - | WA | | |
| DPWYU | 4,787,827 | 6,512,480 | 1,724,653 | | Ref. 8.10.6 | - | 0.00% | - | WY-ALL | | |
| GPCAGE | 164,298 | 164,298 | - | | Ref. 8.10.6 | - | 0.00% | - | CAGE | | |
| GPCAGW | - | - | - | | Ref. 8.10.6 | - | 0.00% | - | CAGW | | |
| GPSG | (164,298) | (164,298) | - | | Ref. 8.10.6 | - | 0.00% | - | SG | | |
| GPSO | 8,748,981 | 32,655,963 | 23,906,982 | | Ref. 8.10.6 | - | 0.00% | - | SO | | |
| IPSO | - | - | - | | Ref. 8.10.6 | - | 0.00% | - | SO | | |
| OPCAGE | - | - | - | | Ref. 8.10.6 | - | 0.00% | - | CAGE | | |
| OPCAGW | (553,173) | (553,173) | - | | Ref. 8.10.6 | - | 0.00% | - | CAGW | | |
| OPSG | (15,494) | - | 15,494 | | Ref. 8.10.6 | - | 0.00% | - | SG | | |
| SPCAGE | (8,235,289) | (15,777,751) | (7,542,462) | | Ref. 8.10.6 | - | 0.00% | - | CAGE | | |
| SPCAGW | 553,173 | 553,173 | - | | Ref. 8.10.6 | - | 0.00% | - | CAGW | | |
| SPSG | 39,971,101 | 48,673,501 | 8,702,400 | | Ref. 8.10.6 | - | 0.00% | - | SG | | |
| TPCAEE | - | - | - | | Ref. 8.10.6 | - | 0.00% | - | CAEE | | |
| TPCAGE | 67,784,803 | 57,672,438 | (10,112,365) | | Ref. 8.10.6 | - | 0.00% | - | CAGE | | |
| TPCAGW | 59,521,803 | 61,613,977 | 2,092,174 | | Ref. 8.10.6 | - | 0.00% | - | CAGW | | |
| TPSG | (8,978,582) | (8,978,582) | - | | Ref. 8.10.6 | - | 0.00% | - | SG | | |
| TPSO | - | - | - | | Ref. 8.10.6 | - | 0.00% | - | SO | | |
| Total | 27,026,632,890 | 27,412,737,189 | 386,104,299 | | | | | 10,678,841 | | Ref. 6.4.2 | |

Ref. 8.10.6

Ref. 6.4.2

| | ACCOUNT | Type | TOTAL COMPANY | FACTOR | FACTOR % | WASHINGTON ALLOCATED | REF# |
|------------------------------|---------|------|------------------|--------|----------|-------------------------|-------|
| Adjustment to Reserve | | | | | | | |
| Depreciation Reserve | 108HP | PRO | (676,088) | CAGW | 22.498% | (152,109) | 6.5.1 |
| Depreciation Reserve | 108HP | PRO | 307,204 | CAGE | 0.000% | - | 6.5.1 |
| | | | <u>(368,884)</u> | | | <u>(152,109)</u> | 6.5.1 |
| Adjustment to Tax | | | | | | | |
| Schedule M Deduction | SCHMDT | PRO | (368,884) | CAGW | 22.498% | (82,993) | 6.5.2 |
| Deferred Income Tax Expens | 41010 | PRO | (139,993) | CAGW | 22.498% | (31,496) | 6.5.2 |
| ADIT YE Balance | 282 | PRO | 1,684,087 | CAGW | 22.498% | 378,892 | 6.5.2 |

Adjustment to December 2018 Year-End Balance for Projected Spend / Accrual Detail:

| | | |
|--|------------------|-------|
| December 2017 Year End Reserve Balance | (3,840,723) | 6.5.1 |
| December 2018 Year End Reserve Balance | (4,209,607) | 6.5.1 |
| Total Adjustment to Reserve | <u>(368,884)</u> | 6.5.1 |

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 2018. Reserves do not include funds for Powerdale, which was reclassified to unrecovered plant.

PacificCorp
 Results of Operations - December 2017
 Hydro Decommissioning
 Spending, Accruals, and Balances - East Side, West Side, and Total Resources

| West Side | Spend | Accruals | Balance |
|--------------|----------|-----------|-------------|
| December-16 | 114,412 | (173,152) | (1,006,149) |
| January-17 | (63,851) | (173,152) | (1,243,152) |
| February-17 | 117,002 | (173,152) | (1,299,302) |
| March-17 | 8,167 | (173,152) | (1,464,286) |
| April-17 | 116,966 | (173,152) | (1,520,472) |
| May-17 | 26,129 | (173,152) | (1,667,494) |
| June-17 | (3,906) | (173,152) | (1,844,552) |
| July-17 | 22,703 | (173,152) | (1,995,001) |
| August-17 | 13,628 | (173,152) | (2,154,524) |
| September-17 | 12,544 | (173,152) | (2,315,131) |
| October-17 | 5,478 | (173,152) | (2,482,805) |
| November-17 | 6,433 | (173,152) | (2,649,524) |
| December-17 | 52,907 | (173,152) | (2,769,769) |

| West Side | Spend | Accruals | Balance |
|------------------------------|-----------|-----------|------------------|
| January-18 | 10,733 | (173,152) | (2,932,188) |
| February-18 | 2,000 | (173,152) | (3,103,340) |
| March-18 | 2,000 | (173,152) | (3,274,491) |
| April-18 | 2,000 | (173,152) | (3,445,643) |
| May-18 | 1,382,000 | (173,152) | (2,236,795) |
| June-18 | 2,000 | (173,152) | (2,407,947) |
| July-18 | - | (173,152) | (2,581,098) |
| August-18 | - | (173,152) | (2,754,250) |
| September-18 | - | (173,152) | (2,927,402) |
| October-18 | 1,000 | (173,152) | (3,099,554) |
| November-18 | - | (173,152) | (3,272,705) |
| December-18 | - | (173,152) | (3,445,857) |
| Adjustment to Reserve | | | (676,088) |

Ref 6.5

| East Side | Spend | Accruals | Balance |
|--------------|-------|----------|-------------|
| December-16 | - | 25,600 | (1,378,158) |
| 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) |

| East Side | Spend | Accruals | Balance |
|------------------------------|-------|----------|----------------|
| January-18 | - | 25,600 | (1,045,354) |
| February-18 | - | 25,600 | (1,019,754) |
| March-18 | - | 25,600 | (994,153) |
| April-18 | - | 25,600 | (968,553) |
| May-18 | - | 25,600 | (942,953) |
| June-18 | - | 25,600 | (917,352) |
| July-18 | - | 25,600 | (891,752) |
| August-18 | - | 25,600 | (866,152) |
| September-18 | - | 25,600 | (840,551) |
| October-18 | - | 25,600 | (814,951) |
| November-18 | - | 25,600 | (789,351) |
| December-18 | - | 25,600 | (763,750) |
| Adjustment to Reserve | | | 307,204 |

Ref 6.5

| Total Resources | Spend | Accruals | Balance |
|-----------------|----------|-----------|-------------|
| December-16 | 114,412 | (147,551) | (2,384,307) |
| January-17 | (63,851) | (147,551) | (2,595,710) |
| February-17 | 117,002 | (147,551) | (2,626,259) |
| March-17 | 8,167 | (147,551) | (2,765,644) |
| April-17 | 116,966 | (147,551) | (2,796,229) |
| May-17 | 26,129 | (147,551) | (2,917,651) |
| June-17 | (3,906) | (147,551) | (3,069,108) |
| July-17 | 22,703 | (147,551) | (3,193,957) |
| August-17 | 13,628 | (147,551) | (3,327,879) |
| September-17 | 12,544 | (147,551) | (3,462,887) |
| October-17 | 5,478 | (147,551) | (3,604,960) |
| November-17 | 6,433 | (147,551) | (3,746,078) |
| December-17 | 52,907 | (147,551) | (3,840,723) |

Ref 6.5

| Total Resources | Spend | Accruals | Balance |
|------------------------------|-----------|-----------|------------------|
| January-18 | 10,733 | (147,551) | (3,977,542) |
| February-18 | 2,000 | (147,551) | (4,123,093) |
| March-18 | 2,000 | (147,551) | (4,268,645) |
| April-18 | 2,000 | (147,551) | (4,414,196) |
| May-18 | 1,382,000 | (147,551) | (3,179,747) |
| June-18 | 2,000 | (147,551) | (3,325,299) |
| July-18 | - | (147,551) | (3,472,850) |
| August-18 | - | (147,551) | (3,620,402) |
| September-18 | - | (147,551) | (3,767,953) |
| October-18 | 1,000 | (147,551) | (3,914,505) |
| November-18 | - | (147,551) | (4,062,056) |
| December-18 | - | (147,551) | (4,209,607) |
| Adjustment to Reserve | | | (368,884) |

Ref 6.5

PacifiCorp
 Results of Operations - December 2017
 Hydro Decommissioning
 Tax Summary

| | Tax Depreciation | Book Depreciation | Book-Tax Difference | Deferred Income Tax Expense | Accumulated Deferred Income Tax | Accumulated Deferred Income Tax (AMA) |
|--------------|---------------------|----------------------|------------------------|--------------------------------|---------------------------------------|--|
| 12/31/2017 | - | - | - | - | 1,544,094 | |
| 1/31/2018 | (10,733) | 147,551 | 136,818 | (51,924) | 1,596,018 | |
| 2/28/2018 | (2,000) | 147,551 | 145,551 | (55,238) | 1,651,256 | |
| 3/31/2018 | (2,000) | 147,551 | 145,551 | (55,238) | 1,706,494 | |
| 4/30/2018 | (2,000) | 147,551 | 145,551 | (55,238) | 1,761,732 | |
| 5/31/2018 | (1,382,000) | 147,551 | (1,234,449) | 468,486 | 1,293,246 | |
| 6/30/2018 | (2,000) | 147,551 | 145,551 | (55,238) | 1,348,484 | |
| 7/31/2018 | - | 147,551 | 147,551 | (55,997) | 1,404,481 | |
| 8/31/2018 | - | 147,551 | 147,551 | (55,997) | 1,460,478 | |
| 9/30/2018 | - | 147,551 | 147,551 | (55,997) | 1,516,475 | |
| 10/31/2018 | (1,000) | 147,551 | 146,551 | (55,618) | 1,572,093 | |
| 11/30/2018 | - | 147,551 | 147,551 | (55,997) | 1,628,090 | |
| 12/31/2018 | - | 147,551 | 147,551 | (55,997) | 1,684,087 | |
| TOTAL | (1,401,733) | 1,770,617 | 368,884 | (139,993) | | 1,546,078 |

YE Bal -

1,684,087

Ref 6.5

| Summary of Current and Deferred Expense for 12 months ended December 2018 | | |
|---|------------------|---------|
| Tax Depreciation | 1,401,733 | SCHMDT |
| Book Depreciation | 1,770,617 | SCHMAT |
| Net Schedule M Adjustment | (368,884) | Ref 6.5 |
| Deferred Tax Expense | (139,993) | 41010 |
| | Ref 6.5 | |

Tab 7

Tax Adjustments

| | 7.1 | 7.2 | 7.3 | 7.4 | 7.5 | 7.5.1 | |
|------------------------------------|------------------|------------------|----------------------|-----------------------------|-----------------------|-------------------------|---------------------------------|
| | Total Normalized | Interest True Up | Property Tax Expense | Renewable Energy Tax Credit | PowerTax ADIT Balance | Flow-Through Adjustment | (cont.) 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 | 249,973 | - | 305,813 | - | - | - | - |
| 23 Income Taxes: Federal | 2,976,189 | 446,688 | (107,034) | 2,615,824 | - | - | - |
| 24 State | - | - | - | - | - | - | - |
| 25 Deferred Income Taxes | (463,766) | - | - | - | - | - | (109,921) |
| 26 Investment Tax Credit Adj. | - | - | - | - | - | - | - |
| 27 Misc Revenue & Expense | - | - | - | - | - | - | - |
| 28 Total Operating Expenses: | 2,762,396 | 446,688 | 198,778 | 2,615,824 | - | - | (109,921) |
| 29 | | | | | | | |
| 30 Operating Rev For Return: | (2,762,396) | (446,688) | (198,778) | (2,615,824) | - | - | 109,921 |
| 31 | | | | | | | |
| 32 Rate Base: | | | | | | | |
| 33 Electric Plant In Service | - | - | - | - | - | - | - |
| 34 Plant Held for Future Use | - | - | - | - | - | - | - |
| 35 Misc Deferred Debits | - | - | - | - | - | - | - |
| 36 Elec Plant Acq Adj | - | - | - | - | - | - | - |
| 37 Nuclear Fuel | - | - | - | - | - | - | - |
| 38 Prepayments | - | - | - | - | - | - | - |
| 39 Fuel Stock | - | - | - | - | - | - | - |
| 40 Material & Supplies | - | - | - | - | - | - | - |
| 41 Working Capital | - | - | - | - | - | - | - |
| 42 Weatherization Loans | - | - | - | - | - | - | - |
| 43 Misc Rate Base | - | - | - | - | - | - | - |
| 44 Total Electric Plant: | - | - | - | - | - | - | - |
| 45 | | | | | | | |
| 46 Deductions: | | | | | | | |
| 47 Accum Prov For Deprec | - | - | - | - | - | - | - |
| 48 Accum Prov For Amort | - | - | - | - | - | - | - |
| 49 Accum Def Income Tax | 2,197,679 | - | - | - | 2,582,735 | (646,450) | - |
| 50 Unamortized ITC | - | - | - | - | - | - | - |
| 51 Customer Adv For Const | - | - | - | - | - | - | - |
| 52 Customer Service Deposits | - | - | - | - | - | - | - |
| 53 Miscellaneous Deductions | - | - | - | - | - | - | - |
| 54 | | | | | | | |
| 55 Total Deductions: | 2,197,679 | - | - | - | 2,582,735 | (646,450) | - |
| 56 | | | | | | | |
| 57 Total Rate Base: | 2,197,679 | - | - | - | 2,582,735 | (646,450) | - |
| 58 | | | | | | | |
| 59 | | | | | | | |
| 60 Estimated ROE impact | -0.735% | -0.111% | -0.050% | -0.652% | -0.056% | 0.014% | 0.027% |
| 61 Estimated Price Change | 4,713,476 | 720,348 | 320,558 | 4,218,391 | 304,047 | (76,102) | (177,263) |
| 62 | | | | | | | |
| 63 | | | | | | | |
| 64 TAX CALCULATION: | | | | | | | |
| 65 | | | | | | | |
| 66 Operating Revenue | (249,973) | - | (305,813) | - | - | - | - |
| 67 Other Deductions | - | - | - | - | - | - | - |
| 68 Interest (AFUDC) | (3,337) | - | - | - | - | - | - |
| 69 Interest | (1,276,251) | (1,276,251) | - | - | - | - | - |
| 70 Schedule "M" Additions | - | - | - | - | - | - | - |
| 71 Schedule "M" Deductions | - | - | - | - | - | - | - |
| 72 Income Before Tax | 1,029,616 | 1,276,251 | (305,813) | - | - | - | - |
| 73 | | | | | | | |
| 74 State Income Taxes | - | - | - | - | - | - | - |
| 75 | | | | | | | |
| 76 Taxable Income | 1,029,616 | 1,276,251 | (305,813) | - | - | - | - |
| 77 | | | | | | | |
| 78 Federal Income Tax - Calculated | 360,365 | 446,688 | (107,034) | - | - | - | - |
| 79 Adjustments to Calculated Tax: | | | | | | | |
| 80 Wyoming Wind Tax Credit | 2,615,824 | - | - | 2,615,824 | - | - | - |
| 81 Federal Income Taxes | 2,976,189 | 446,688 | (107,034) | 2,615,824 | - | - | - |

| | 7.6 | 7.7 | 7.8 | 0 | 0 | 0 | 0 |
|------------------------------------|--|-------------------------------------|--------------|--------|--------|--------|--------|
| | Remove Deferred State Tax Expense & Balance | WA Public Utility Tax Adjustment | AFUDC Equity | 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 | - | (55,840) | - | - | - | - | - |
| 23 Income Taxes: Federal | - | 19,544 | 1,168 | - | - | - | - |
| 24 State | - | - | - | - | - | - | - |
| 25 Deferred Income Taxes | (353,845) | - | - | - | - | - | - |
| 26 Investment Tax Credit Adj. | - | - | - | - | - | - | - |
| 27 Misc Revenue & Expense | - | - | - | - | - | - | - |
| 28 Total Operating Expenses: | (353,845) | (36,296) | 1,168 | - | - | - | - |
| 29 | | | | | | | |
| 30 Operating Rev For Return: | 353,845 | 36,296 | (1,168) | - | - | - | - |
| 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 | 261,394 | - | - | - | - | - | - |
| 50 Unamortized ITC | - | - | - | - | - | - | - |
| 51 Customer Adv For Const | - | - | - | - | - | - | - |
| 52 Customer Service Deposits | - | - | - | - | - | - | - |
| 53 Miscellaneous Deductions | - | - | - | - | - | - | - |
| 54 | | | | | | | |
| 55 Total Deductions: | 261,394 | - | - | - | - | - | - |
| 56 | | | | | | | |
| 57 Total Rate Base: | 261,394 | - | - | - | - | - | - |
| 58 | | | | | | | |
| 59 | | | | | | | |
| 60 Estimated ROE impact | 0.082% | 0.009% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% |
| 61 Estimated Price Change | (539,854) | (58,532) | 1,883 | - | - | - | - |
| 62 | | | | | | | |
| 63 | | | | | | | |
| 64 TAX CALCULATION: | | | | | | | |
| 65 | | | | | | | |
| 66 Operating Revenue | - | 55,840 | - | - | - | - | - |
| 67 Other Deductions | - | - | - | - | - | - | - |
| 68 Interest (AFUDC) | - | - | (3,337) | - | - | - | - |
| 69 Interest | - | - | - | - | - | - | - |
| 70 Schedule "M" Additions | - | - | - | - | - | - | - |
| 71 Schedule "M" Deductions | - | - | - | - | - | - | - |
| 72 Income Before Tax | - | 55,840 | 3,337 | - | - | - | - |
| 73 | | | | | | | |
| 74 State Income Taxes | - | - | - | - | - | - | - |
| 75 | | | | | | | |
| 76 Taxable Income | - | 55,840 | 3,337 | - | - | - | - |
| 77 | | | | | | | |
| 78 Federal Income Tax - Calculated | - | 19,544 | 1,168 | - | - | - | - |
| 79 Adjustments to Calculated Tax: | | | | | | | |
| 80 Wyoming Wind Tax Credit | - | - | - | - | - | - | - |
| 81 Federal Income Taxes | - | 19,544 | 1,168 | - | - | - | - |

| | 7.1 | 7.2 | 7.3 | 7.4 | 7.5 | 7.5.1 | |
|------------------------------------|------------------|------------------|----------------------|-----------------------------|-----------------------|-------------------------|---------------------------------|
| | Total Normalized | Interest True Up | Property Tax Expense | Renewable Energy Tax Credit | PowerTax ADIT Balance | Flow-Through Adjustment | (cont.) 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 | (55,840) | - | - | - | - | - | - |
| 23 Income Taxes: Federal | 609,669 | 588,957 | - | - | - | - | - |
| 24 State | - | - | - | - | - | - | - |
| 25 Deferred Income Taxes | (109,921) | - | - | - | - | - | (109,921) |
| 26 Investment Tax Credit Adj. | - | - | - | - | - | - | - |
| 27 Misc Revenue & Expense | - | - | - | - | - | - | - |
| 28 Total Operating Expenses: | 443,908 | 588,957 | - | - | - | - | (109,921) |
| 29 | | | | | | | |
| 30 Operating Rev For Return: | (443,908) | (588,957) | - | - | - | - | 109,921 |
| 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 | 1,936,285 | - | - | - | 2,582,735 | (646,450) | - |
| 50 Unamortized ITC | - | - | - | - | - | - | - |
| 51 Customer Adv For Const | - | - | - | - | - | - | - |
| 52 Customer Service Deposits | - | - | - | - | - | - | - |
| 53 Miscellaneous Deductions | - | - | - | - | - | - | - |
| 54 | | | | | | | |
| 55 Total Deductions: | 1,936,285 | - | - | - | 2,582,735 | (646,450) | - |
| 56 | | | | | | | |
| 57 Total Rate Base: | 1,936,285 | - | - | - | 2,582,735 | (646,450) | - |
| 58 | | | | | | | |
| 59 | | | | | | | |
| 60 Estimated ROE impact | -0.153% | -0.147% | 0.000% | 0.000% | -0.056% | 0.014% | 0.027% |
| 61 Estimated Price Change | 943,810 | 949,777 | - | - | 304,047 | (76,102) | (177,263) |
| 62 | | | | | | | |
| 63 | | | | | | | |
| 64 TAX CALCULATION: | | | | | | | |
| 65 | | | | | | | |
| 66 Operating Revenue | 55,840 | - | - | - | - | - | - |
| 67 Other Deductions | - | - | - | - | - | - | - |
| 68 Interest (AFUDC) | (3,337) | - | - | - | - | - | - |
| 69 Interest | (1,682,734) | (1,682,734) | - | - | - | - | - |
| 70 Schedule "M" Additions | - | - | - | - | - | - | - |
| 71 Schedule "M" Deductions | - | - | - | - | - | - | - |
| 72 Income Before Tax | 1,741,911 | 1,682,734 | - | - | - | - | - |
| 73 | | | | | | | |
| 74 State Income Taxes | - | - | - | - | - | - | - |
| 75 | | | | | | | |
| 76 Taxable Income | 1,741,911 | 1,682,734 | - | - | - | - | - |
| 77 | | | | | | | |
| 78 Federal Income Tax - Calculated | 609,669 | 588,957 | - | - | - | - | - |
| 79 Adjustments to Calculated Tax: | | | | | | | |
| 80 Wyoming Wind Tax Credit | - | - | - | - | - | - | - |
| 81 Federal Income Taxes | 609,669 | 588,957 | - | - | - | - | - |

| | 7.6 | 7.7 | 7.8 | 0 | 0 | 0 | 0 |
|---|--------|----------|--------------|--------|--------|--------|--------|
| Remove Deferred State Tax Expense & Balance | | | | 0 | 0 | 0 | 0 |
| WA Public Utility Tax Adjustment | | | AFUDC Equity | 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 | - | (55,840) | - | - | - | - | - |
| 23 Income Taxes: Federal | - | 19,544 | 1,168 | - | - | - | - |
| 24 State | - | - | - | - | - | - | - |
| 25 Deferred Income Taxes | - | - | - | - | - | - | - |
| 26 Investment Tax Credit Adj. | - | - | - | - | - | - | - |
| 27 Misc Revenue & Expense | - | - | - | - | - | - | - |
| 28 Total Operating Expenses: | - | (36,296) | 1,168 | - | - | - | - |
| 29 | | | | | | | |
| 30 Operating Rev For Return: | - | 36,296 | (1,168) | - | - | - | - |
| 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% | 0.009% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% |
| 61 Estimated Price Change | - | (58,532) | 1,883 | - | - | - | - |
| 62 | | | | | | | |
| 63 | | | | | | | |
| 64 TAX CALCULATION: | | | | | | | |
| 65 | | | | | | | |
| 66 Operating Revenue | - | 55,840 | - | - | - | - | - |
| 67 Other Deductions | - | - | - | - | - | - | - |
| 68 Interest (AFUDC) | - | - | (3,337) | - | - | - | - |
| 69 Interest | - | - | - | - | - | - | - |
| 70 Schedule "M" Additions | - | - | - | - | - | - | - |
| 71 Schedule "M" Deductions | - | - | - | - | - | - | - |
| 72 Income Before Tax | - | 55,840 | 3,337 | - | - | - | - |
| 73 | | | | | | | |
| 74 State Income Taxes | - | - | - | - | - | - | - |
| 75 | | | | | | | |
| 76 Taxable Income | - | 55,840 | 3,337 | - | - | - | - |
| 77 | | | | | | | |
| 78 Federal Income Tax - Calculated | - | 19,544 | 1,168 | - | - | - | - |
| 79 Adjustments to Calculated Tax: | | | | | | | |
| 80 Wyoming Wind Tax Credit | - | - | - | - | - | - | - |
| 81 Federal Income Taxes | - | 19,544 | 1,168 | - | - | - | - |

| | 7.1 | 7.2 | 7.3 | 7.4 | 7.5 | 7.5.1 | |
|------------------------------------|------------------|------------------|----------------------|-----------------------------|-----------------------|-------------------------|---------------------------------|
| | Total Normalized | Interest True Up | Property Tax Expense | Renewable Energy Tax Credit | PowerTax ADIT Balance | Flow-Through Adjustment | (cont.) 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 | 305,813 | - | 305,813 | - | - | - | - |
| 23 Income Taxes: Federal | 2,366,521 | (142,269) | (107,034) | 2,615,824 | - | - | - |
| 24 State | - | - | - | - | - | - | - |
| 25 Deferred Income Taxes | (353,845) | - | - | - | - | - | - |
| 26 Investment Tax Credit Adj. | - | - | - | - | - | - | - |
| 27 Misc Revenue & Expense | - | - | - | - | - | - | - |
| 28 Total Operating Expenses: | 2,318,488 | (142,269) | 198,778 | 2,615,824 | - | - | - |
| 29 | | | | | | | |
| 30 Operating Rev For Return: | (2,318,488) | 142,269 | (198,778) | (2,615,824) | - | - | - |
| 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 | 261,394 | - | - | - | - | - | - |
| 50 Unamortized ITC | - | - | - | - | - | - | - |
| 51 Customer Adv For Const | - | - | - | - | - | - | - |
| 52 Customer Service Deposits | - | - | - | - | - | - | - |
| 53 Miscellaneous Deductions | - | - | - | - | - | - | - |
| 54 | | | | | | | |
| 55 Total Deductions: | 261,394 | - | - | - | - | - | - |
| 56 | | | | | | | |
| 57 Total Rate Base: | 261,394 | - | - | - | - | - | - |
| 58 | | | | | | | |
| 59 | | | | | | | |
| 60 Estimated ROE impact | -0.592% | 0.036% | -0.050% | -0.662% | 0.000% | 0.000% | 0.000% |
| 61 Estimated Price Change | 3,769,666 | (229,429) | 320,558 | 4,218,391 | - | - | - |
| 62 | | | | | | | |
| 63 | | | | | | | |
| 64 TAX CALCULATION: | | | | | | | |
| 65 | | | | | | | |
| 66 Operating Revenue | (305,813) | - | (305,813) | - | - | - | - |
| 67 Other Deductions | - | - | - | - | - | - | - |
| 68 Interest (AFUDC) | - | - | - | - | - | - | - |
| 69 Interest | 406,483 | 406,483 | - | - | - | - | - |
| 70 Schedule "M" Additions | - | - | - | - | - | - | - |
| 71 Schedule "M" Deductions | - | - | - | - | - | - | - |
| 72 Income Before Tax | (712,295) | (406,483) | (305,813) | - | - | - | - |
| 73 | | | | | | | |
| 74 State Income Taxes | - | - | - | - | - | - | - |
| 75 | | | | | | | |
| 76 Taxable Income | (712,295) | (406,483) | (305,813) | - | - | - | - |
| 77 | | | | | | | |
| 78 Federal Income Tax - Calculated | (249,303) | (142,269) | (107,034) | - | - | - | - |
| 79 Adjustments to Calculated Tax: | | | | | | | |
| 80 Wyoming Wind Tax Credit | 2,615,824 | - | - | 2,615,824 | - | - | - |
| 81 Federal Income Taxes | 2,366,521 | (142,269) | (107,034) | 2,615,824 | - | - | - |

| | 7.6 | 7.7 | 7.8 | 0 | 0 | 0 | 0 |
|---|-----------|--------|--------------|--------|--------|--------|--------|
| Remove Deferred State Tax Expense & Balance | | | | 0 | 0 | 0 | 0 |
| WA Public Utility Tax Adjustment | | | AFUDC Equity | 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 | (353,845) | - | - | - | - | - | - |
| 26 Investment Tax Credit Adj. | - | - | - | - | - | - | - |
| 27 Misc Revenue & Expense | - | - | - | - | - | - | - |
| 28 Total Operating Expenses: | (353,845) | - | - | - | - | - | - |
| 29 | | | | | | | |
| 30 Operating Rev For Return: | 353,845 | - | - | - | - | - | - |
| 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 | 261,394 | - | - | - | - | - | - |
| 50 Unamortized ITC | - | - | - | - | - | - | - |
| 51 Customer Adv For Const | - | - | - | - | - | - | - |
| 52 Customer Service Deposits | - | - | - | - | - | - | - |
| 53 Miscellaneous Deductions | - | - | - | - | - | - | - |
| 54 | | | | | | | |
| 55 Total Deductions: | 261,394 | - | - | - | - | - | - |
| 56 | | | | | | | |
| 57 Total Rate Base: | 261,394 | - | - | - | - | - | - |
| 58 | | | | | | | |
| 59 | | | | | | | |
| 60 Estimated ROE impact | 0.084% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% |
| 61 Estimated Price Change | (539,854) | - | - | - | - | - | - |
| 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 | (1,682,734) | WA | Situs | (1,682,734) | Below |
| Other Interest Expense - Pro forma | 427 | PRO | <u>406,483</u> | WA | Situs | <u>406,483</u> | Below |
| | | | <u>(1,276,251)</u> | | | <u>(1,276,251)</u> | 2.20 |

Adjustment Detail:

| | | | | | | | |
|--|--|--|--|--|--|--------------------|------|
| Restating: | | | | | | | |
| Jurisdiction Specific Adjusted Rate Base | | | | | | 804,646,901 | 1.0 |
| Weighted Cost of Debt: | | | | | | <u>2.634%</u> | 2.1 |
| Trued-up Interest Expense | | | | | | <u>21,195,188</u> | 1.0 |
| Unadjusted Interest Expense | | | | | | <u>22,877,922</u> | 2.20 |
| Restating Interest True-up Adjustment | | | | | | <u>(1,682,734)</u> | 1.0 |

| | | | | | | | |
|---|--|--|--|--|--|-------------------|------|
| Pro forma: | | | | | | | |
| Jurisdiction Specific Adjusted Rate Base | | | | | | 820,078,473 | 2.2 |
| Weighted Cost of Debt: | | | | | | <u>2.634%</u> | 2.1 |
| Trued-up Interest Expense | | | | | | <u>21,601,671</u> | 2.20 |
| Restated Interest Expense | | | | | | <u>21,195,188</u> | 1.0 |
| Total Pro forma Interest True-up Adjustment | | | | | | <u>406,483</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 | 4,474,028 | GPS | 6.8353% | 305,813 | 7.2.1 |

Description of Adjustment

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

PacifiCorp
 Results of Operations - December 2017
 Estimated Property Tax Expense for December 2018
 Property Tax Adjustment Summary

| FERC Account | G/L Account | Factor | Total | Ref |
|---|-------------|--------|-------------------------|-----|
| 408.15 | 579000 | GPS | 145,325,972 | |
| Total Accrued Property Tax - 12 Months End. December 2017 | | | <u>145,325,972</u> | |
| Forecasted Property Tax Exp. for the Twelve Months Ending December 2018 | | | 149,800,000 | |
| Less: Accrued Property Tax - 12 Months Ended December 31, 2017 | | | (145,325,972) | |
| Incremental Adjustment to Property Taxes | | | <u><u>4,474,028</u></u> | 7.2 |

| | <u>ACCOUNT</u> | <u>Type</u> | <u>TOTAL COMPANY</u> | <u>FACTOR</u> | <u>FACTOR %</u> | <u>WASHINGTON ALLOCATED</u> | <u>REF#</u> |
|---------------------------------|----------------|-------------|--------------------------|---------------|-----------------|---------------------------------|-------------|
| Adjustment to Expense: | | | | | | | |
| FED Renewable Energy Tax Credit | 40910 | PRO | (2,206,633) | CAGW | 22.498% | (496,456) | 7.3.1 |
| Remove from Base Period: | | | | | | | |
| FED Renewable Energy Tax Credit | 40910 | PRO | 13,833,360 | CAGW | 22.498% | 3,112,280 | 7.3.1 |

Description of Adjustment

The Company is entitled to recognize a federal income tax credit as a result of placing renewable generating plants in service. The tax credit is based on the kilowatt-hours generated by a qualified facility during the facility's first ten years of service. This pro forma adjustment reflects this credit based on the qualifying production as modeled in GRID for the pro forma net power cost study as approved in the Company's most recently approved General Rate Case (Docket No. UE-140762).

Base Period - December 2017

| Description | FED Amount | Expiration Date | Available kWh | Factor (inflated tax per unit) | Federal Income Tax Credit |
|--|-------------|-----------------|---------------|--------------------------------|---------------------------|
| Wind/Geothermal | | | | | |
| Goodnoe KWh | 233,052,000 | 12/17/2017 | 233,052,000 | 0.024 | 5,593,248 |
| Leaning Juniper 1 KWh | - | 9/13/2016 | - | 0.024 | - |
| Leaning Juniper Indemnity | - | 9/13/2016 | - | 0.024 | - |
| Marengo I KWh | 189,977,000 | 8/2/2017 | 189,977,000 | 0.024 | 4,559,448 |
| Marengo II KWh | 153,361,000 | 6/25/2018 | 153,361,000 | 0.024 | 3,680,664 |
| Total KWh Production | 576,390,000 | | 576,390,000 | | 13,833,360 |
| Total Federal Renewable Energy Tax Credit | | | | | 13,833,360 |

Pro Forma Period - December 2018

| Description | FED Amount | Expiration Date | Available kWh | Factor (inflated tax per unit) | Federal Income Tax Credit |
|--|-------------|-----------------|---------------|--------------------------------|---------------------------|
| Wind/Geothermal | | | | | |
| Goodnoe KWh | 219,525,309 | 12/17/2017 | - | 0.024 | - |
| Leaning Juniper 1 KWh | 223,364,898 | 9/13/2016 | - | 0.024 | - |
| Leaning Juniper Indemnity | 2,903,744 | 9/13/2016 | - | 0.024 | - |
| Marengo I KWh | 357,983,642 | 8/2/2017 | - | 0.024 | - |
| Marengo II KWh | 166,463,085 | 6/25/2018 | 91,943,026 | 0.024 | 2,206,633 |
| Total KWh Production | 970,240,677 | | 91,943,026 | | 2,206,633 |
| Total Federal Renewable Energy Tax Credit | | | | | 2,206,633 |

Incremental

| Description | FED Amount | Expiration Date | Available kWh | Factor (inflated tax per unit) | Federal Income Tax Credit |
|--|--------------|-----------------|---------------|--------------------------------|---------------------------|
| Wind/Geothermal | | | | | |
| Goodnoe KWh | (13,526,691) | 12/17/2017 | (233,052,000) | | (5,593,248) |
| Leaning Juniper 1 KWh | 223,364,898 | 9/13/2016 | - | | - |
| Leaning Juniper Indemnity | 2,903,744 | 9/13/2016 | - | | - |
| Marengo I KWh | 168,006,642 | 8/2/2017 | (189,977,000) | | (4,559,448) |
| Marengo II KWh | 13,102,085 | 6/25/2018 | (61,417,974) | | (1,474,031) |
| Total KWh Production | 393,850,677 | | (484,446,974) | | (11,626,727) |
| Total Federal Renewable Energy Tax Credit | | | | | (11,626,727) |

| | ACCOUNT | Type | TOTAL COMPANY | FACTOR | FACTOR % | WASHINGTON ALLOCATED | REF# |
|------------------------------------|---------|------|---------------------|--------|----------|-------------------------|------|
| Adjustment to Tax: | | | | | | | |
| <i>Remove AMA Balances:</i> | | | | | | | |
| California | 282 | RES | 97,332,658 | CA | Situs | - | |
| Idaho | 282 | RES | 252,635,544 | ID | Situs | - | |
| Other | 282 | RES | 80,428,366 | OTHER | 0.0000% | - | |
| Oregon | 282 | RES | 1,176,873,579 | OR | Situs | - | |
| Utah | 282 | RES | 1,990,577,627 | UT | Situs | - | |
| Washington | 282 | RES | 273,805,324 | WA | Situs | 273,805,324 | |
| Wyoming | 282 | RES | 637,041,579 | WY-ALL | Situs | - | |
| PP&E Adjustment - CAEE | 282 | RES | - | CAEE | 0.0000% | - | |
| PP&E Adjustment - CAGW | 282 | RES | - | CAGW | 22.4984% | - | |
| PP&E Adjustment - SNP | 282 | RES | 7,173,174 | SNP | 6.2229% | 446,382 | |
| PP&E Adjustment - CIAC | 282 | RES | (78,518) | CIAC | 6.5046% | (5,107) | |
| PP&E Adjustment - SG | 282 | RES | (11,968,554) | SG | 8.1311% | (973,181) | |
| PP&E Adjustment - JBG | 282 | RES | (6,078) | JBG | 22.4984% | (1,367) | |
| PP&E Adjustment - SNPD | 282 | RES | 788,056 | SNPD | 6.5046% | 51,260 | |
| PP&E Adjustment - SO | 282 | RES | 677,361 | SO | 6.8353% | 46,300 | |
| PP&E Adjustment - OTHER | 282 | RES | 1,637,501 | OTHER | 0.0000% | - | |
| PP&E Adjustment - NUTIL | 282 | RES | (642,918) | NUTIL | 0.0000% | - | |
| <i>Add End of Period Balances:</i> | | | | | | | |
| California | 282 | RES | (98,620,945) | CA | Situs | - | |
| Idaho | 282 | RES | (256,504,797) | ID | Situs | - | |
| Other | 282 | RES | (78,433,523) | OTHER | 0.0000% | - | |
| Oregon | 282 | RES | (1,183,225,326) | OR | Situs | - | |
| Utah | 282 | RES | (2,021,176,503) | UT | Situs | - | |
| Washington | 282 | RES | (281,018,731) | WA | Situs | (281,018,731) | |
| Wyoming | 282 | RES | (645,783,752) | WY-ALL | Situs | - | |
| Remove State Deferred Balance | 282 | RES | 9,414,106 | WA | Situs | 9,414,106 | |
| PP&E Adjustment - CAEE | 282 | RES | - | CAEE | 0.0000% | - | |
| PP&E Adjustment - CAGW | 282 | RES | - | CAGW | 22.4984% | - | |
| PP&E Adjustment - SNP | 282 | RES | (7,173,174) | SNP | 6.2229% | (446,382) | |
| PP&E Adjustment - CIAC | 282 | RES | 78,518 | CIAC | 6.5046% | 5,107 | |
| PP&E Adjustment - SG | 282 | RES | 16,952,886 | SG | 8.1311% | 1,378,464 | |
| PP&E Adjustment - JBG | 282 | RES | 6,078 | JBG | 22.4984% | 1,367 | |
| PP&E Adjustment - SNPD | 282 | RES | (766,076) | SNPD | 6.5046% | (49,830) | |
| PP&E Adjustment - SO | 282 | RES | (1,038,384) | SO | 6.8353% | (70,977) | |
| PP&E Adjustment - OTHER | 282 | RES | (8,437,446) | OTHER | 0.0000% | - | |
| PP&E Adjustment - NUTIL | 282 | RES | 2,108,761 | NUTIL | 0.0000% | - | |
| | | | <u>(47,343,607)</u> | | | <u>2,582,735</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.

| Book Tax Difference | | Total Company | | | STATE Allocation |
|---|-----|------------------------|---------------------|------------------------|------------------|
| Description | # | Unadjusted - AMA | Adjustment | Adjusted Utility - YE | WCA Factor |
| Accumulated Deferred Income Taxes (CA) - YE | ** | 0 | (98,620,945) | (98,620,945) | CA |
| Accumulated Deferred Income Taxes (IDU) - YE | ** | 0 | (256,504,797) | (256,504,797) | IDU |
| Accumulated Deferred Income Taxes (OTHER) - YE | ** | 0 | (78,433,523) | (78,433,523) | OTHER |
| Accumulated Deferred Income Taxes (OR) - YE | ** | 0 | (1,183,225,326) | (1,183,225,326) | OR |
| Accumulated Deferred Income Taxes (UT) - YE | ** | 0 | (2,021,176,503) | (2,021,176,503) | UT |
| Accumulated Deferred Income Taxes (WA) - YE | ** | 0 | (281,018,731) | (281,018,731) | WA |
| Accumulated Deferred Income Taxes (WY) - YE | ** | 0 | (645,783,752) | (645,783,752) | WYP |
| Remove State Deferred Balance | ** | 0 | 9,414,106 | 9,414,106 | 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 | 16,952,886 | 16,952,886 | SG |
| PP&E Adjustment - YE - JBG | ** | 0 | 6,078 | 6,078 | JBG |
| PP&E Adjustment - YE - SNPD | ** | 0 | (766,076) | (766,076) | SNPD |
| PP&E Adjustment - YE - OTHER | ** | 0 | (8,437,446) | (8,437,446) | OTHER |
| PP&E Adjustment - YE - NUTIL | ** | 0 | 2,108,761 | 2,108,761 | NUTIL |
| PP&E Adjustment - YE - SO | ** | 0 | (1,038,384) | (1,038,384) | SO |
| Rounding | ** | 0 | 0 | 0 | |
| Accumulated Deferred Income Taxes (CA) - AMA | ** | (97,332,658) | 97,332,658 | 0 | CA |
| Accumulated Deferred Income Taxes (IDU) - AMA | ** | (252,635,544) | 252,635,544 | 0 | IDU |
| Accumulated Deferred Income Taxes (OTHER) - AMA | ** | (80,428,366) | 80,428,366 | 0 | OTHER |
| Accumulated Deferred Income Taxes (OR) - AMA | ** | (1,176,873,579) | 1,176,873,579 | 0 | OR |
| Accumulated Deferred Income Taxes (UT) - AMA | ** | (1,990,577,627) | 1,990,577,627 | 0 | UT |
| Accumulated Deferred Income Taxes (WA) - AMA | ** | (273,805,324) | 273,805,324 | 0 | WA |
| Accumulated Deferred Income Taxes (WY) - AMA | ** | (637,041,579) | 637,041,579 | 0 | WYP |
| PP&E Adjustment - AMA - CAEE | ** | 0 | 0 | 0 | CAEE |
| PP&E Adjustment - AMA - CAGW | ** | 0 | 0 | 0 | CAGW |
| PP&E Adjustment - AMA - SNP | ** | (7,173,174) | 7,173,174 | 0 | SNP |
| PP&E Adjustment - AMA - CIAC | ** | 78,518 | (78,518) | 0 | CIAC |
| PP&E Adjustment - AMA - SG | ** | 11,968,554 | (11,968,554) | 0 | SG |
| PP&E Adjustment - AMA - JBG | ** | 6,078 | (6,078) | 0 | JBG |
| PP&E Adjustment - AMA - SNPD | ** | (788,056) | 788,056 | 0 | SNPD |
| PP&E Adjustment - AMA - OTHER | ** | (1,637,501) | 1,637,501 | 0 | OTHER |
| PP&E Adjustment - AMA - NUTIL | ** | 642,918 | (642,918) | 0 | NUTIL |
| PP&E Adjustment - AMA - SO | ** | (677,361) | 677,361 | 0 | SO |
| | | (4,506,274,701) | (47,343,607) | (4,553,618,308) | |
| | | | Ref. 7.4 | | |
| Repair Deduction | *** | 0 | 0 | 0 | SG |
| | | | Ref. 7.4 | | |
| | | (4,506,274,701) | (47,343,607) | (4,553,618,308) | |

**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

| | ACCOUNT | Type | TOTAL COMPANY | FACTOR | FACTOR % | WASHINGTON ALLOCATED | REF# |
|---------------------------------|---------|------|----------------------|---------|----------|-------------------------|-------|
| Adjustment to Rate Base: | | | | | | | |
| Accum Def Inc Tax Balance | 190 | RES | (4,067,707) | BADDEBT | 13.2746% | (539,972) | 7.5.2 |
| Accum Def Inc Tax Balance | 190 | RES | (48,467,017) | CAEE | 0.0000% | - | 7.5.2 |
| Accum Def Inc Tax Balance | 190 | RES | - | CAEW | 22.8517% | - | 7.5.2 |
| Accum Def Inc Tax Balance | 190 | RES | - | CAGE | 0.0000% | - | 7.5.2 |
| Accum Def Inc Tax Balance | 190 | RES | (310,692) | CAGW | 22.4984% | (69,901) | 7.5.2 |
| Accum Def Inc Tax Balance | 190 | RES | - | CN | 7.0708% | - | 7.5.2 |
| Accum Def Inc Tax Balance | 190 | RES | (501,850) | JBE | 22.8517% | (114,681) | 7.5.2 |
| Accum Def Inc Tax Balance | 190 | RES | - | SE | 7.6873% | - | 7.5.2 |
| Accum Def Inc Tax Balance | 190 | RES | (7,825,359) | SG | 8.1311% | (636,291) | 7.5.2 |
| Accum Def Inc Tax Balance | 190 | RES | (2,115,432) | SNPD | 6.5046% | (137,600) | 7.5.2 |
| Accum Def Inc Tax Balance | 190 | RES | (31,583,755) | SO | 6.8353% | (2,158,840) | 7.5.2 |
| Accum Def Inc Tax Balance | 190 | RES | - | TROJD | 22.5615% | - | 7.5.2 |
| Accum Def Inc Tax Balance | 190 | RES | - | CA | Situs | - | 7.5.2 |
| Accum Def Inc Tax Balance | 190 | RES | (4,694,234) | OR | Situs | - | 7.5.2 |
| Accum Def Inc Tax Balance | 190 | RES | (230,332) | ID | Situs | - | 7.5.2 |
| Accum Def Inc Tax Balance | 190 | RES | (40,123,032) | OTHER | 0.0000% | - | 7.5.2 |
| Accum Def Inc Tax Balance | 190 | RES | (1,497,122) | UT | Situs | - | 7.5.2 |
| Accum Def Inc Tax Balance | 190 | RES | (94,587) | WY-ALL | Situs | - | 7.5.2 |
| Accum Def Inc Tax Balance | 190 | RES | (25,124) | WA | Situs | (25,124) | 7.5.2 |
| Total Account 190 | | | <u>(141,536,243)</u> | | | <u>(3,682,409)</u> | |
| Accum Def Inc Tax Balance | 282 | RES | (255,920) | CAEE | 0.0000% | - | 7.5.2 |
| Accum Def Inc Tax Balance | 282 | RES | 473,513 | ID | Situs | - | 7.5.2 |
| Accum Def Inc Tax Balance | 282 | RES | 6,972,000 | OTHER | 0.0000% | - | 7.5.2 |
| Accum Def Inc Tax Balance | 282 | RES | 3,425,271 | UT | Situs | - | 7.5.2 |
| Accum Def Inc Tax Balance | 282 | RES | 710,933 | WY-ALL | Situs | - | 7.5.2 |
| Accum Def Inc Tax Balance | 282 | RES | 1,429,701 | SO | 6.8353% | 97,724 | 7.5.3 |
| Total Account 282 | | | <u>12,755,498</u> | | | <u>97,724</u> | |
| Accum Def Inc Tax Balance | 283 | RES | 75,407,263 | CAEE | 0.0000% | - | 7.5.3 |
| Accum Def Inc Tax Balance | 283 | RES | 1,680,657 | CAGE | 0.0000% | - | 7.5.3 |
| Accum Def Inc Tax Balance | 283 | RES | 1,243,457 | CAGW | 22.4984% | 279,758 | 7.5.3 |
| Accum Def Inc Tax Balance | 283 | RES | 8,278,111 | GPS | 6.8353% | 565,832 | 7.5.3 |
| Accum Def Inc Tax Balance | 283 | RES | 70,047 | JBE | 22.8517% | 16,007 | 7.5.3 |
| Accum Def Inc Tax Balance | 283 | RES | - | SE | 7.6873% | - | 7.5.3 |
| Accum Def Inc Tax Balance | 283 | RES | 21,732 | SG | 8.1311% | 1,767 | 7.5.3 |
| Accum Def Inc Tax Balance | 283 | RES | 2,071,970 | SNP | 6.2229% | 128,937 | 7.5.3 |
| Accum Def Inc Tax Balance | 283 | RES | 27,430,465 | SO | 6.8353% | 1,874,950 | 7.5.3 |
| Accum Def Inc Tax Balance | 283 | RES | (907,538) | CA | Situs | - | 7.5.3 |
| Accum Def Inc Tax Balance | 283 | RES | 2,278,031 | ID | Situs | - | 7.5.3 |
| Accum Def Inc Tax Balance | 283 | RES | 1,593,286 | OR | Situs | - | 7.5.3 |
| Accum Def Inc Tax Balance | 283 | RES | 21,746,760 | OTHER | 0.0000% | - | 7.5.3 |
| Accum Def Inc Tax Balance | 283 | RES | 6,167,548 | UT | Situs | - | 7.5.3 |
| Accum Def Inc Tax Balance | 283 | RES | 70,983 | WA | Situs | 70,983 | 7.5.3 |
| Accum Def Inc Tax Balance | 283 | RES | 4,634,607 | WY-ALL | Situs | - | 7.5.3 |
| | | | <u>151,787,379</u> | | | <u>2,938,235</u> | |
| | | | <u>23,006,634</u> | | | <u>(646,450)</u> | |

Description of Adjustment

This restating adjustment reflects the removal of the December 2017 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 | (5,213,698) | CAEE | 0.0000% | - | 7.5.4 |
| Deferred Income Tax Expense | 41010 | RES | 20,678 | CAGE | 0.0000% | - | 7.5.4 |
| Deferred Income Tax Expense | 41010 | RES | (591,109) | JBE | 22.8517% | (135,079) | 7.5.4 |
| Deferred Income Tax Expense | 41010 | RES | (8,833,563) | SO | 6.8353% | (603,799) | 7.5.4 |
| Deferred Income Tax Expense | 41010 | RES | 556,586 | CA | Situs | - | 7.5.4 |
| Deferred Income Tax Expense | 41010 | RES | 645,603 | ID | Situs | - | 7.5.4 |
| Deferred Income Tax Expense | 41010 | RES | 658,633 | OR | Situs | - | 7.5.4 |
| Deferred Income Tax Expense | 41010 | RES | 6,680,506 | OTHER | 0.0000% | - | 7.5.4 |
| Deferred Income Tax Expense | 41010 | RES | 34,166 | SG | 8.1311% | 2,778 | 7.5.4 |
| Deferred Income Tax Expense | 41010 | RES | (401,720) | SNPD | 6.5046% | (26,130) | 7.5.4 |
| Deferred Income Tax Expense | 41010 | RES | (581,461) | UT | Situs | - | 7.5.4 |
| Deferred Income Tax Expense | 41010 | RES | - | WA | Situs | - | 7.5.4 |
| Deferred Income Tax Expense | 41010 | RES | 509,043 | WY-ALL | Situs | - | 7.5.4 |
| Deferred Income Tax Expense | 41010 | RES | (283,796) | WY-ALL | Situs | - | 7.5.4 |
| Deferred Income Tax Expense | 41010 | RES | - | CN | 7.0708% | - | 7.5.4 |
| Total 41010 | | | <u>(6,800,132)</u> | | | <u>(762,230)</u> | |
| Deferred Income Tax Expense | 41110 | RES | 1,079,035 | BADDEBT | 13.2746% | 143,238 | 7.5.4 |
| Deferred Income Tax Expense | 41110 | RES | 10,082,228 | CAEE | 0.0000% | - | 7.5.4 |
| Deferred Income Tax Expense | 41110 | RES | 254,356 | CAGE | 0.0000% | - | 7.5.4 |
| Deferred Income Tax Expense | 41110 | RES | 65,159 | CAGW | 22.4984% | 14,660 | 7.5.4 |
| Deferred Income Tax Expense | 41110 | RES | (100,822) | GPS | 6.8353% | (6,891) | 7.5.4 |
| Deferred Income Tax Expense | 41110 | RES | 104,363 | JBE | 22.8517% | 23,849 | 7.5.4 |
| Deferred Income Tax Expense | 41110 | RES | 72 | SG | 8.1311% | 6 | 7.5.4 |
| Deferred Income Tax Expense | 41110 | RES | 242,733 | SNP | 6.2229% | 15,105 | 7.5.4 |
| Deferred Income Tax Expense | 41110 | RES | 9,958,408 | SO | 6.8353% | 680,686 | 7.5.4 |
| Deferred Income Tax Expense | 41110 | RES | - | CA | Situs | - | 7.5.4 |
| Deferred Income Tax Expense | 41110 | RES | 50,561 | ID | Situs | - | 7.5.4 |
| Deferred Income Tax Expense | 41110 | RES | (2,257,659) | OR | Situs | - | 7.5.4 |
| Deferred Income Tax Expense | 41110 | RES | 7,875,867 | OTHER | 0.0000% | - | 7.5.4 |
| Deferred Income Tax Expense | 41110 | RES | 72,036 | UT | Situs | - | 7.5.4 |
| Deferred Income Tax Expense | 41110 | RES | (218,342) | WA | Situs | (218,342) | 7.5.4 |
| Deferred Income Tax Expense | 41110 | RES | 53,670 | WY-ALL | Situs | - | 7.5.4 |
| Total 41110 | | | <u>27,261,665</u> | | | <u>652,309</u> | |
| Net Deferred Tax Expense Change | | | <u>20,461,533</u> | | | <u>(109,921)</u> | |

Description of Adjustment

This restating adjustment reflects the removal of the December 2017 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 | 230,332 | 0 | (230,332) | 0 |
| | OR | 190OR | 4,694,234 | 0 | (4,694,234) | 0 |
| | OTHER | 190OTHER | 40,123,032 | 0 | (40,123,032) | 0 |
| | UT | 190UT | 1,497,122 | 0 | (1,497,122) | 0 |
| | WA | 190WA | 3,238,705 | 0 | (25,124) | 3,213,581 |
| | WYP | 190WYP | 94,587 | 0 | (94,587) | 0 |
| | WYU | 190WYU | (703) | 0 | 0 | (703) |
| | S | S | 49,877,309 | 0 | (46,664,431) | 3,212,878 |
| | BADDEBT | 190BADDEBT | 4,067,707 | 0 | (4,067,707) | 0 |
| | CAEE | 190CAEE | 48,467,017 | 0 | (48,467,017) | 0 |
| | CAEW | 190CAEW | 0 | 0 | 0 | 0 |
| | CAGE | 190CAGE | 34,916,179 | 0 | 0 | 34,916,179 |
| | CAGW | 190CAGW | 310,692 | 0 | (310,692) | 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 | (27,754,761) | 0 | (501,850) | (28,256,611) |
| | JBG | 190JBG | 0 | 0 | 0 | 0 |
| | NREG | 190NREG | 395,247,863 | 0 | 0 | 395,247,863 |
| | SCHMDEXP | 190SCHMDEXP | 0 | 0 | 0 | 0 |
| | SE | 190SE | 0 | 0 | 0 | 0 |
| | SG | 190SG | 7,825,359 | 0 | (7,825,359) | 0 |
| | SGCT | 190SGCT | 0 | 0 | 0 | 0 |
| | SNP | 190SNP | 0 | 0 | 0 | 0 |
| | SNPD | 190SNPD | 2,115,432 | 0 | (2,115,432) | 0 |
| | SO | 190SO | 31,583,755 | 0 | (31,583,755) | 0 |
| | SSGCH | 190SSGCH | 0 | 0 | 0 | 0 |
| | TAXDEPR | 190TAXDEPR | 0 | 0 | 0 | 0 |
| | TROJD | 190TROJD | 0 | 0 | 0 | 0 |
| | | | 546,656,552 | 0 | (141,536,243) | 405,120,309 |
| | 281 | CA | 281CA | 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 | (306,610,353) | 0 | 0 | (306,610,353) |
| 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 | |
| | | (306,610,353) | 0 | 0 | (306,610,353) | |
| 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 | 6,427,274 | 0 | 6,972,000 | 13,399,274 |
| | UT | 282UT | (3,425,271) | 0 | 3,425,271 | 0 |
| | WA | 282WA | 0 | 0 | 0 | 0 |
| | WYP | 282WYP | (710,933) | 0 | 710,933 | 0 |
| | WYU | 282WYU | 0 | 0 | 0 | 0 |
| | S | S | 1,817,557 | 0 | 11,581,717 | 13,399,274 |
| | BADDEBT | 282BADDEBT | 0 | 0 | 0 | 0 |
| | CAEE | 282CAEE | 255,920 | 0 | (255,920) | 0 |
| CAEW | 282CAEW | 0 | 0 | 0 | 0 | |
| CAGE | 282CAGE | (2,102,071) | 0 | 0 | (2,102,071) | |

| | | | | | | |
|---------|------------|--------------|------------------------|------------------------|--------------------|------------------------|
| 282 | CAGW | 282CAGW | 0 | 0 | 0 | 0 |
| | CIAC | 282CIAC | 0 | 0 | 0 | 0 |
| | CN | 282CN | 0 | 0 | 0 | 0 |
| | DITBAL | 282DITBAL | (4,227,156,612) | 0 | 0 | (4,227,156,612) |
| | 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 | (303,879,796) | 0 | 0 | (303,879,796) |
| | 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 | (1,429,701) | 0 | 1,429,701 | 0 |
| | SSGCH | 282SSGCH | 0 | 0 | 0 | 0 |
| | TAXDEPR | 282TAXDEPR | 0 | 0 | 0 | 0 |
| | TROJD | 282TROJD | 0 | 0 | 0 | 0 |
| | | | | (4,532,494,703) | 0 | 12,755,498 |
| 283 | CA | 283CA | 907,538 | 0 | (907,538) | 0 |
| | FERC | 283FERC | 0 | 0 | 0 | 0 |
| | IDU | 283IDU | (2,280,403) | 0 | 2,278,031 | (2,372) |
| | OR | 283OR | (1,593,286) | 0 | 1,593,286 | 0 |
| | OTHER | 283OTHER | (21,746,760) | 0 | 21,746,760 | 0 |
| | UT | 283UT | (7,002,129) | 0 | 6,167,548 | (834,581) |
| | WA | 283WA | 622,415 | 0 | 70,983 | 693,398 |
| | WYP | 283WYP | (4,609,931) | 0 | 4,508,729 | (101,202) |
| | WYU | 283WYU | (125,878) | 0 | 125,878 | 0 |
| | S | S | (35,828,434) | 0 | 35,583,677 | (244,757) |
| | BADDEBT | 283BADDEBT | 0 | 0 | 0 | 0 |
| | CAEE | 283CAEE | (75,407,263) | 0 | 75,407,263 | 0 |
| | CAEW | 283CAEW | 0 | 0 | 0 | 0 |
| | CAGE | 283CAGE | (1,680,657) | 0 | 1,680,657 | 0 |
| | CAGW | 283CAGW | (1,243,457) | 0 | 1,243,457 | 0 |
| | CIAC | 283CIAC | 0 | 0 | 0 | 0 |
| | CN | 283CN | 0 | 0 | 0 | 0 |
| | DITBAL | 283DITBAL | 0 | 0 | 0 | 0 |
| | GPS | 283GPS | (8,278,111) | 0 | 8,278,111 | 0 |
| | IBT | 283IBT | 0 | 0 | 0 | 0 |
| | JBE | 283JBE | (70,047) | 0 | 70,047 | 0 |
| | JBG | 283JBG | 0 | 0 | 0 | 0 |
| | NREG | 283NREG | (458,999,108) | 0 | 0 | (458,999,108) |
| | SCHMDEXP | 283SCHMDEXP | 0 | 0 | 0 | 0 |
| | SE | 283SE | 0 | 0 | 0 | 0 |
| | SG | 283SG | (21,732) | 0 | 21,732 | 0 |
| | SGCT | 283SGCT | 0 | 0 | 0 | 0 |
| SNP | 283SNP | (2,071,970) | 0 | 2,071,970 | 0 | |
| SNPD | 283SNPD | 0 | 0 | 0 | 0 | |
| SO | 283SO | (27,430,465) | 0 | 27,430,465 | 0 | |
| SSGCH | 283SSGCH | 0 | 0 | 0 | 0 | |
| TAXDEPR | 283TAXDEPR | 0 | 0 | 0 | 0 | |
| TROJD | 283TROJD | 0 | 0 | 0 | 0 | |
| | | | (611,031,244) | 0 | 151,787,379 | (459,243,865) |
| | | | (4,903,479,748) | 0 | 23,006,634 | (4,880,473,114) |
| 255 | ITC84 | 255ITC84 | 0 | 0 | 0 | 0 |
| | ITC85 | 255ITC85 | 0 | 0 | 0 | 0 |
| | ITC86 | 255ITC86 | 0 | 0 | 0 | 0 |
| | ITC88 | 255ITC88 | (11,545) | 0 | 0 | (11,545) |
| | ITC89 | 255ITC89 | (60,916) | 0 | 0 | (60,916) |
| | ITC90 | 255ITC90 | (107,880) | 0 | 0 | (107,880) |
| | IDU | 255IDU | (48,815) | 0 | 0 | (48,815) |
| | SG | 255SG | (243,087) | 0 | 0 | (243,087) |
| NREG | 255NREG | (17,098,628) | 0 | 0 | (17,098,628) | |
| | | | (17,570,871) | 0 | 0 | (17,570,871) |

| | | | | |
|--|-----------------|---|------------|-----------------|
| Less: NREG in 190, 281, 282, & 283 | (270,763,063) | 6 | 0 | (270,763,057) |
| ADIT 190, 281, 282, & 283 without NREG | (4,534,151,637) | 0 | 22,151,230 | (4,512,000,407) |

| Factor | | Total Company | | | |
|---------|--------------|----------------------|--------------------|----------------------|------------------|
| | | Unadjusted | Flow-through | Reporting Period | |
| Debits | CA | 41010CA | (556,586) | 556,586 | 0 |
| | FERC | 41010FERC | 0 | 0 | 0 |
| | IDU | 41010IDU | (645,603) | 645,603 | 0 |
| | OR | 41010OR | (658,633) | 658,633 | 0 |
| | OTHER | 41010OTHER | (6,680,506) | 6,680,506 | 0 |
| | UT | 41010UT | 581,461 | (581,461) | 0 |
| | WA | 41010WA | 0 | 0 | 0 |
| | WYP | 41010WYP | (509,043) | 509,043 | 0 |
| | WYU | 41010WYU | 283,796 | (283,796) | 0 |
| | S | S | (8,185,114) | 8,185,114 | 0 |
| | BADDEBT | 41010BADDEBT | 0 | 0 | 0 |
| | CAEE | 41010CAEE | 5,213,698 | (5,213,698) | 0 |
| | CAGE | 41010CAGE | 81,432 | 20,678 | 102,110 |
| | CAGW | 41010CAGW | (45,040) | 0 | (45,040) |
| | CAEW | 41010CAEW | 0 | 0 | 0 |
| | CIAC | 41010CIAC | 0 | 0 | 0 |
| | CN | 41010CN | 0 | 0 | 0 |
| | GPS | 41010GPS | 19,749,950 | 0 | 19,749,950 |
| | IBT | 41010IBT | 0 | 0 | 0 |
| | JBE | 41010JBE | 3,315,488 | (591,109) | 2,724,379 |
| | JBG | 41010JBG | 0 | 0 | 0 |
| | NREG | 41010NREG | 21,468,330 | 0 | 21,468,330 |
| | SCHMDEXP | 41010SCHMDEXP | 0 | 0 | 0 |
| | SE | 41010SE | 0 | 0 | 0 |
| | SG | 41010SG | 48,071,353 | 34,166 | 48,105,519 |
| | SGCT | 41010SGCT | 0 | 0 | 0 |
| SNP | 41010SNP | 11,779,037 | 0 | 11,779,037 | |
| SNPD | 41010SNPD | 401,720 | (401,720) | 0 | |
| SO | 41010SO | 10,820,757 | (8,833,563) | 1,987,194 | |
| SSGCH | 41010SSGCH | 0 | 0 | 0 | |
| TAXDEPR | 41010TAXDEPR | 326,175,818 | 0 | 326,175,818 | |
| TROJD | 41010TROJD | 0 | 0 | 0 | |
| | | 438,847,429 | (6,800,132) | 432,047,297 | |
| Credits | CA | 41110CA | (227,873) | 0 | (227,873) |
| | FERC | 41110FERC | (292,174) | 0 | (292,174) |
| | IDU | 41110IDU | 96,449 | 50,561 | 147,010 |
| | OR | 41110OR | 3,043,288 | (2,257,659) | 785,629 |
| | OTHER | 41110OTHER | (8,062,239) | 7,875,867 | (186,372) |
| | UT | 41110UT | 5,658,889 | 72,036 | 5,730,925 |
| | WA | 41110WA | (2,948,876) | (218,342) | (3,167,218) |
| | WYP | 41110WYP | 904,471 | 45,228 | 949,699 |
| | WYU | 41110WYU | 65,840 | 8,442 | 74,282 |
| | S | S | (1,762,225) | 5,576,133 | 3,813,908 |
| | BADDEBT | 41110BADDEBT | (1,079,035) | 1,079,035 | 0 |
| | CAEE | 41110CAEE | (10,082,228) | 10,082,228 | 0 |
| | CAGE | 41110CAGE | (792,724) | 254,356 | (538,368) |
| | CAGW | 41110CAGW | (17,900) | 65,159 | 47,259 |
| | CAEW | 41110CAEW | 0 | 0 | 0 |
| | CIAC | 41110CIAC | (22,881,277) | 0 | (22,881,277) |
| | CN | 41110CN | 0 | 0 | 0 |
| | GPS | 41110GPS | 100,822 | (100,822) | 0 |
| | IBT | 41110IBT | 0 | 0 | 0 |
| | JBE | 41110JBE | (8,425,957) | 104,363 | (8,321,594) |
| | JBG | 41110JBG | 0 | 0 | 0 |
| | NREG | 41110NREG | 2,284,293 | 0 | 2,284,293 |
| | SCHMDEXP | 41110SCHMDEXP | (296,162,375) | 0 | (296,162,375) |
| | SE | 41110SE | 0 | 0 | 0 |
| | SG | 41110SG | (72) | 72 | 0 |
| | SGCT | 41110SGCT | 0 | 0 | 0 |
| SNP | 41110SNP | (6,096,039) | 242,733 | (5,853,306) | |
| SNPD | 41110SNPD | (667,649) | 0 | (667,649) | |
| SO | 41110SO | (18,959,214) | 9,958,408 | (9,000,806) | |
| SSGCH | 41110SSGCH | 0 | 0 | 0 | |
| TAXDEPR | 41110TAXDEPR | 0 | 0 | 0 | |
| TROJD | 41110TROJD | 0 | 0 | 0 | |
| | | (364,541,580) | 27,261,665 | (337,279,915) | |
| | | 74,305,849 | 20,461,533 | 94,767,382 | |

| | | | |
|---------------------|------------|------------|------------|
| Less: NREG | 23,752,623 | 0 | 23,752,623 |
| DITEXP without NREG | 50,553,226 | 20,461,533 | 71,014,759 |

| | <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 | (353,845) | WA | Situs | (353,845) | 7.6.1 |
| ADIT Balance | 190 | PRO | 252,209 | WA | Situs | 252,209 | 7.6.2 |
| ADIT Balance | 282 | PRO | 9,185 | WA | Situs | 9,185 | 7.6.2 |

Description of Adjustment

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

PacifiCorp
 Results of Operations - December 2017
 Remove Deferred State Tax Expense & Balance

| Description | Tax Rates | Def Inc Tax Expense | ADIT State Balance |
|---|-----------|---------------------|--------------------|
| Total Deferred Income Tax Expense Allocated to Washington before removal of State Tax portion | | 4,550,580 | |
| Total Deferred Income Tax Balance Allocated to Washington before removal of State Tax portion | | | (3,361,634) |
| 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 | | 353,845 | |
| Adjustment to remove the State portion of Def Inc Tax Exp & ADIT | | (353,845) | 261,393 |
| | | Ref. 7.6 | Ref. 7.6.2 |

PacifiCorp
 Development of Removal of State Deferreds
 Fiscal Year End Balance at December 2017
 Washington Allocated

| Description | FERC Account | Dec-17 ADIT Bal | Def State Rate | Total Def Rate | Ratio of State Portion | Balance times Rate | Def State Adjustment | Allocation Factors |
|---|--------------|--------------------|----------------|----------------|------------------------|--------------------|----------------------|--------------------|
| PMI Book/Tax Differences | 190 | (6,457,123) | | | 7.7758% | (502,093) | 502,093 | WA |
| SO2 Emission Allowance Sales | 190 | 29 | | | 7.7758% | 2 | (2) | WA |
| WA Accelerated Depreciation | 190 | 3,213,581 | | | 7.7758% | 249,882 | (249,882) | WA |
| Total Account 190 | | <u>(3,243,513)</u> | | | | <u>(252,209)</u> | <u>252,209</u> | |
| PP&E Adjustment - SNP | 282 | (446,382) | | | 7.7758% | (34,710) | 34,710 | WA |
| PP&E Adjustment - CIAC | 282 | 5,107 | | | 7.7758% | 397 | (397) | WA |
| PP&E Adjustment - SG | 282 | 1,378,464 | | | 7.7758% | 107,187 | (107,187) | WA |
| PP&E Adjustment - JBG | 282 | 1,367 | | | 7.7758% | 106 | (106) | WA |
| PP&E Adjustment - SNPD | 282 | (49,830) | | | 7.7758% | (3,875) | 3,875 | WA |
| PP&E Adjustment - SO | 282 | (70,977) | | | 7.7758% | (5,519) | 5,519 | WA |
| Removal of Colstrip #3 | 282 | 863,345 | | | 7.7758% | 67,132 | (67,132) | WA |
| Idaho Power Asset Exchange - CAGW | 282 | (1,203,506) | | | 7.7758% | (93,582) | 93,582 | WA |
| Idaho Power Asset Exchange - JBG | 282 | (418,561) | | | 7.7758% | (32,546) | 32,546 | WA |
| Hydro Decommissioning | 282 | 378,892 | | | 7.7758% | 29,462 | (29,462) | WA |
| Adjust Major Plant Balances - JBG | 282 | (402,670) | | | 7.7758% | (31,311) | 31,311 | WA |
| Adjust Major Plant Balances - CAGW | 282 | (2,677,463) | | | 7.7758% | (208,194) | 208,194 | WA |
| Adjust Major Plant Balances - WA | 282 | - | | | 7.7758% | - | - | WA |
| Adjust Major Plant Balances - SO | 282 | (30,520) | | | 7.7758% | (2,373) | 2,373 | WA |
| Removal of Bridger SCR | 282 | 2,178,477 | | | 7.7758% | 169,394 | (169,394) | WA |
| Annualized Depreciation Adjustment - CAGW | 282 | 136,024 | | | 7.7758% | 10,577 | (10,577) | WA |
| Annualized Depreciation Adjustment - CN | 282 | 1,213 | | | 7.7758% | 94 | (94) | WA |
| Annualized Depreciation Adjustment - JBE | 282 | - | | | 7.7758% | - | - | WA |
| Annualized Depreciation Adjustment - JBG | 282 | 45,988 | | | 7.7758% | 3,576 | (3,576) | WA |
| Annualized Depreciation Adjustment - SG | 282 | - | | | 7.7758% | - | - | WA |
| Annualized Depreciation Adjustment - SO | 282 | 29,181 | | | 7.7758% | 2,269 | (2,269) | WA |
| Annualized Depreciation Adjustment - WA | 282 | 163,730 | | | 7.7758% | 12,731 | (12,731) | WA |
| Total Account 282 | | <u>(118,121)</u> | | | | <u>(9,185)</u> | <u>9,185</u> | |
| | | <u>(3,361,634)</u> | 2.951% | 37.951% | 7.7758% | <u>(261,394)</u> | <u>261,394</u> | |

Ref. 7.6

Ref. 7.6

| | <u>ACCOUNT</u> | <u>Type</u> | <u>TOTAL COMPANY</u> | <u>FACTOR</u> | <u>FACTOR %</u> | <u>WASHINGTON ALLOCATED</u> | <u>REF#</u> |
|-------------------------------|----------------|-------------|--------------------------|---------------|-----------------|---------------------------------|-------------|
| Adjustment to Expense: | | | | | | | |
| Taxes - Other | 408 | RES | (55,840) | WA | Situs | (55,840) | Below |

Calculation:

| | |
|---|-----------------|
| Normalized Temperature and Effective Price Change | (55,840) |
| WA Public Utility Tax Rate | 3.87340% |
| Normalized Incremental WA Public Utility Tax | <u>(55,840)</u> |

Description of Adjustment

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

| | <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: AFUDC - Equity | 419 | RES | (53,623) | SNP | 6.2229% | (3,337) | 7.8.1 |

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 2017
 AFUDC Equity for 12 Months Ended December 31, 2017

| | | | Equity |
|---------------------------|-----------|---------------------------------|------------------------------|
| | | | SAP Accts 382000 & 382060 |
| Dec-17 | 12 months | Account 419 | (19,939,361) |
| Dec-17 | 12 months | AFUDC-Equity SCHMDT | (19,840,730) |
| Dec-17 | 12 months | AFUDC-Intangible Basis - Equity | (152,254) |
| | Total | | <u>(19,992,984)</u> |
| Adjustment to Account 419 | | | <u>(53,623)</u> |
| | | | Ref. 7.8 |

Tab 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 | 8.5.1 |
| | Rate Base | Remediation | Advances for | Plant Additions | Rate Base | (cont.) |
| | Total Normalized | | Construction | | | 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 | 569,524 | - | 569,524 | - | - | - |
| 19 Total O&M Expenses | 569,524 | - | 569,524 | - | - | - |
| 20 Depreciation | 158,564 | - | - | - | - | - |
| 21 Amortization | - | - | - | - | - | - |
| 22 Taxes Other Than Income | - | - | - | - | - | - |
| 23 Income Taxes: Federal | (3,155,414) | - | (215,474) | - | (2,868,775) | - |
| 24 State | - | - | - | - | - | - |
| 25 Deferred Income Taxes | 3,232,392 | - | 121,738 | - | 3,110,654 | - |
| 26 Investment Tax Credit Adj. | - | - | - | - | - | - |
| 27 Misc Revenue & Expense | 24,520 | - | - | - | - | - |
| 28 Total Operating Expenses: | 829,586 | - | 475,788 | - | 241,879 | - |
| 29 | | | | | | |
| 30 Operating Rev For Return: | (829,586) | - | (475,788) | - | (241,879) | - |
| 31 | | | | | | |
| 32 Rate Base: | | | | | | |
| 33 Electric Plant In Service | 93,193,466 | 76,233,896 | - | - | 20,524,796 | - |
| 34 Plant Held for Future Use | - | - | - | - | - | - |
| 35 Misc Deferred Debits | (2,902,918) | 339,865 | - | - | - | (3,242,783) |
| 36 Elec Plant Acq Adj | - | - | - | - | - | - |
| 37 Nuclear Fuel | - | - | - | - | - | - |
| 38 Prepayments | (2,090,146) | - | - | - | (1,867,906) | (222,240) |
| 39 Fuel Stock | (5,999,642) | - | - | - | (5,999,642) | - |
| 40 Material & Supplies | (8,055,549) | - | - | - | (8,055,549) | - |
| 41 Working Capital | 22,043,018 | - | - | - | (2,886,547) | - |
| 42 Weatherization Loans | - | - | - | - | - | - |
| 43 Misc Rate Base | - | - | - | - | - | - |
| 44 Total Electric Plant: | 96,188,229 | 76,573,762 | - | - | (18,809,644) | (3,465,023) |
| 45 | | | | | | |
| 46 Deductions: | | | | | | |
| 47 Accum Prov For Deprec | (61,874,193) | (57,405,405) | - | - | - | - |
| 48 Accum Prov For Amort | - | - | - | - | - | - |
| 49 Accum Def Income Tax | (3,247,643) | - | (693,398) | - | (3,110,654) | - |
| 50 Unamortized ITC | - | - | - | - | - | - |
| 51 Customer Adv For Const | (420,507) | - | - | (420,507) | - | - |
| 52 Customer Service Deposits | (2,953,729) | - | - | - | - | - |
| 53 Miscellaneous Deductions | (106,616) | - | - | - | - | (106,616) |
| 54 | | | | | | |
| 55 Total Deductions: | (68,602,688) | (57,405,405) | (693,398) | (420,507) | (3,110,654) | (106,616) |
| 56 | | | | | | |
| 57 Total Rate Base: | 27,585,541 | 19,168,357 | (693,398) | (420,507) | 17,414,142 | (3,571,639) |
| 58 | | | | | | |
| 59 | | | | | | |
| 60 Estimated ROE impact | -0.748% | -0.391% | -0.099% | 0.009% | -0.412% | 0.402% |
| 61 Estimated Price Change | 4,647,558 | 2,299,832 | 684,083 | (50,453) | 2,479,424 | (2,256,793) |
| 62 | | | | | | |
| 63 | | | | | | |
| 64 TAX CALCULATION: | | | | | | |
| 65 | | | | | | |
| 66 Operating Revenue | (752,608) | - | (569,524) | - | - | - |
| 67 Other Deductions | - | - | - | - | - | - |
| 68 Interest (AFUDC) | - | - | - | - | - | - |
| 69 Interest | - | - | - | - | - | - |
| 70 Schedule "M" Additions | (1,691,494) | - | (2,108,452) | - | 416,959 | - |
| 71 Schedule "M" Deductions | 6,571,366 | - | (2,062,337) | - | 8,613,459 | - |
| 72 Income Before Tax | (9,015,468) | - | (615,639) | - | (8,196,501) | - |
| 73 | | | | | | |
| 74 State Income Taxes | - | - | - | - | - | - |
| 75 | | | | | | |
| 76 Taxable Income | (9,015,468) | - | (615,639) | - | (8,196,501) | - |
| 77 | | | | | | |
| 78 Federal Income Taxes | (3,155,414) | - | (215,474) | - | (2,868,775) | - |

| | 8.6 Removal of Colstrip #4 AFUDC | 8.7 Customer Service Deposits | 8.8 Investor Supplied Working Capital | 8.9 Removal of Bridger SCR | 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 | (20,244) | - | - | - | - | - | - |
| 21 Amortization | - | - | - | - | - | - | - |
| 22 Taxes Other Than Income | - | - | - | - | - | - | - |
| 23 Income Taxes: Federal | - | (8,582) | - | - | - | - | - |
| 24 State | - | - | - | - | - | - | - |
| 25 Deferred Income Taxes | - | - | - | - | - | - | - |
| 26 Investment Tax Credit Adj. | - | - | - | - | - | - | - |
| 27 Misc Revenue & Expense | - | 24,520 | - | - | - | - | - |
| 28 Total Operating Expenses: | (20,244) | 15,938 | - | - | - | - | - |
| 29 | | | | | | | |
| 30 Operating Rev For Return: | 20,244 | (15,938) | - | - | - | - | - |
| 31 | | | | | | | |
| 32 Rate Base: | | | | | | | |
| 33 Electric Plant In Service | (294,828) | - | - | (50,198,952) | 6,979,210 | 13,391,768 | 11,597,650 |
| 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 | - | - | 24,929,565 | - | - | - | - |
| 42 Weatherization Loans | - | - | - | - | - | - | - |
| 43 Misc Rate Base | - | - | - | - | - | - | - |
| 44 Total Electric Plant: | (294,828) | - | 24,929,565 | (50,198,952) | 6,979,210 | 13,391,768 | 11,597,650 |
| 45 | | | | | | | |
| 46 Deductions: | | | | | | | |
| 47 Accum Prov For Deprec | - | - | - | 2,223,474 | - | - | - |
| 48 Accum Prov For Amort | - | - | - | - | - | - | - |
| 49 Accum Def Income Tax | - | - | - | 2,178,477 | - | - | - |
| 50 Unamortized ITC | - | - | - | - | - | - | - |
| 51 Customer Adv For Const | - | - | - | - | - | - | - |
| 52 Customer Service Deposits | - | (2,953,729) | - | - | - | - | - |
| 53 Miscellaneous Deductions | - | - | - | - | - | - | - |
| 54 | | | | | | | |
| 55 Total Deductions: | - | (2,953,729) | - | 4,401,951 | - | - | - |
| 56 | | | | | | | |
| 57 Total Rate Base: | (294,828) | (2,953,729) | 24,929,565 | (45,797,001) | 6,979,210 | 13,391,768 | 11,597,650 |
| 58 | | | | | | | |
| 59 | | | | | | | |
| 60 Estimated ROE impact | 0.011% | 0.058% | -0.505% | 1.013% | -0.145% | -0.275% | -0.239% |
| 61 Estimated Price Change | (68,020) | (328,688) | 2,991,065 | (5,494,754) | 837,370 | 1,606,753 | 1,391,494 |
| 62 | | | | | | | |
| 63 | | | | | | | |
| 64 TAX CALCULATION: | | | | | | | |
| 65 | | | | | | | |
| 66 Operating Revenue | 20,244 | (24,520) | - | - | - | - | - |
| 67 Other Deductions | - | - | - | - | - | - | - |
| 68 Interest (AFUDC) | - | - | - | - | - | - | - |
| 69 Interest | - | - | - | - | - | - | - |
| 70 Schedule "M" Additions | - | - | - | - | - | - | - |
| 71 Schedule "M" Deductions | 20,244 | - | - | - | - | - | - |
| 72 Income Before Tax | - | (24,520) | - | - | - | - | - |
| 73 | | | | | | | |
| 74 State Income Taxes | - | - | - | - | - | - | - |
| 75 | | | | | | | |
| 76 Taxable Income | - | (24,520) | - | - | - | - | - |
| 77 | | | | | | | |
| 78 Federal Income Taxes | - | (8,582) | - | - | - | - | - |

| | 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 Idaho Asset Exchange | 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 | - | - | - | - | 178,808 | - | - |
| 21 Amortization | - | - | - | - | - | - | - |
| 22 Taxes Other Than Income | - | - | - | - | - | - | - |
| 23 Income Taxes: Federal | - | - | - | - | (62,583) | - | - |
| 24 State | - | - | - | - | - | - | - |
| 25 Deferred Income Taxes | - | - | - | - | - | - | - |
| 26 Investment Tax Credit Adj. | - | - | - | - | - | - | - |
| 27 Misc Revenue & Expense | - | - | - | - | - | - | - |
| 28 Total Operating Expenses: | - | - | - | - | 116,225 | - | - |
| 29 | | | | | | | |
| 30 Operating Rev For Return: | - | - | - | - | (116,225) | - | - |
| 31 | | | | | | | |
| 32 Rate Base: | | | | | | | |
| 33 Electric Plant In Service | 1,423,747 | 1,133,752 | 1,685,869 | (3,214,855) | 13,931,412 | - | - |
| 34 Plant Held for Future Use | - | - | - | - | - | - | - |
| 35 Misc Deferred Debits | - | - | - | - | - | - | - |
| 36 Elec Plant Acq Adj | - | - | - | - | - | - | - |
| 37 Nuclear Fuel | - | - | - | - | - | - | - |
| 38 Prepayments | - | - | - | - | - | - | - |
| 39 Fuel Stock | - | - | - | - | - | - | - |
| 40 Material & Supplies | - | - | - | - | - | - | - |
| 41 Working Capital | - | - | - | - | - | - | - |
| 42 Weatherization Loans | - | - | - | - | - | - | - |
| 43 Misc Rate Base | - | - | - | - | - | - | - |
| 44 Total Electric Plant: | 1,423,747 | 1,133,752 | 1,685,869 | (3,214,855) | 13,931,412 | - | - |
| 45 | | | | | | | |
| 46 Deductions: | | | | | | | |
| 47 Accum Prov For Deprec | - | - | - | - | (6,692,262) | - | - |
| 48 Accum Prov For Amort | - | - | - | - | - | - | - |
| 49 Accum Def Income Tax | - | - | - | - | (1,622,068) | - | - |
| 50 Unamortized ITC | - | - | - | - | - | - | - |
| 51 Customer Adv For Const | - | - | - | - | - | - | - |
| 52 Customer Service Deposits | - | - | - | - | - | - | - |
| 53 Miscellaneous Deductions | - | - | - | - | - | - | - |
| 54 | | | | | | | |
| 55 Total Deductions: | - | - | - | - | (8,314,330) | - | - |
| 56 | | | | | | | |
| 57 Total Rate Base: | 1,423,747 | 1,133,752 | 1,685,869 | (3,214,855) | 5,617,082 | - | - |
| 58 | | | | | | | |
| 59 | | | | | | | |
| 60 Estimated ROE impact | -0.030% | -0.024% | -0.035% | 0.067% | -0.144% | 0.000% | 0.000% |
| 61 Estimated Price Change | 170,822 | 136,028 | 202,272 | (385,720) | 861,371 | - | - |
| 62 | | | | | | | |
| 63 | | | | | | | |
| 64 TAX CALCULATION: | | | | | | | |
| 65 | | | | | | | |
| 66 Operating Revenue | - | - | - | - | (178,808) | - | - |
| 67 Other Deductions | - | - | - | - | - | - | - |
| 68 Interest (AFUDC) | - | - | - | - | - | - | - |
| 69 Interest | - | - | - | - | - | - | - |
| 70 Schedule "M" Additions | - | - | - | - | - | - | - |
| 71 Schedule "M" Deductions | - | - | - | - | - | - | - |
| 72 Income Before Tax | - | - | - | - | (178,808) | - | - |
| 73 | | | | | | | |
| 74 State Income Taxes | - | - | - | - | - | - | - |
| 75 | | | | | | | |
| 76 Taxable Income | - | - | - | - | (178,808) | - | - |
| 77 | | | | | | | |
| 78 Federal Income Taxes | - | - | - | - | (62,583) | - | - |

| | 8.1 | 8.2 | 8.3 | 8.4 | 8.5 | 8.5.1 |
|-------------------------------|------------------|---------------|--------------|-----------------|---------------|---------------|
| | Jim Bridger Mine | Environmental | Customer | Pro Forma Major | Miscellaneous | Miscellaneous |
| | Rate Base | Remediation | Advances for | Plant Additions | Rate Base | (cont.) |
| | Total Normalized | | Construction | | | 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 | 569,524 | - | 569,524 | - | - | - |
| 19 Total O&M Expenses | 569,524 | - | 569,524 | - | - | - |
| 20 Depreciation | 158,564 | - | - | - | - | - |
| 21 Amortization | - | - | - | - | - | - |
| 22 Taxes Other Than Income | - | - | - | - | - | - |
| 23 Income Taxes: Federal | (286,638) | - | (215,474) | - | - | - |
| 24 State | - | - | - | - | - | - |
| 25 Deferred Income Taxes | 121,738 | - | 121,738 | - | - | - |
| 26 Investment Tax Credit Adj. | - | - | - | - | - | - |
| 27 Misc Revenue & Expense | 24,520 | - | - | - | - | - |
| 28 Total Operating Expenses: | 587,707 | - | 475,788 | - | - | - |
| 29 | | | | | | |
| 30 Operating Rev For Return: | (587,707) | - | (475,788) | - | - | - |
| 31 | | | | | | |
| 32 Rate Base: | | | | | | |
| 33 Electric Plant In Service | 70,555,998 | 74,121,225 | - | - | - | - |
| 34 Plant Held for Future Use | - | - | - | - | - | - |
| 35 Misc Deferred Debits | (2,928,938) | 313,845 | - | - | - | (3,242,783) |
| 36 Elec Plant Acq Adj | - | - | - | - | - | - |
| 37 Nuclear Fuel | - | - | - | - | - | - |
| 38 Prepayments | (2,090,146) | - | - | - | (1,867,906) | (222,240) |
| 39 Fuel Stock | (5,999,642) | - | - | - | (5,999,642) | - |
| 40 Material & Supplies | (8,055,549) | - | - | - | (8,055,549) | - |
| 41 Working Capital | 22,043,018 | - | - | - | (2,886,547) | - |
| 42 Weatherization Loans | - | - | - | - | - | - |
| 43 Misc Rate Base | - | - | - | - | - | - |
| 44 Total Electric Plant: | 73,524,741 | 74,435,070 | - | - | (18,809,644) | (3,465,023) |
| 45 | | | | | | |
| 46 Deductions: | | | | | | |
| 47 Accum Prov For Deprec | (57,363,151) | (52,894,363) | - | - | - | - |
| 48 Accum Prov For Amort | - | - | - | - | - | - |
| 49 Accum Def Income Tax | (136,988) | - | (693,398) | - | - | - |
| 50 Unamortized ITC | - | - | - | - | - | - |
| 51 Customer Adv For Const | (420,507) | - | - | (420,507) | - | - |
| 52 Customer Service Deposits | (2,953,729) | - | - | - | - | - |
| 53 Miscellaneous Deductions | (106,616) | - | - | - | - | (106,616) |
| 54 | | | | | | |
| 55 Total Deductions: | (60,980,991) | (52,894,363) | (693,398) | (420,507) | - | (106,616) |
| 56 | | | | | | |
| 57 Total Rate Base: | 12,543,750 | 21,540,707 | (693,398) | (420,507) | (18,809,644) | (3,571,639) |
| 58 | | | | | | |
| 59 | | | | | | |
| 60 Estimated ROE impact | -0.396% | -0.438% | -0.099% | 0.009% | 0.000% | 0.402% |
| 61 Estimated Price Change | 2,452,770 | 2,584,468 | 684,083 | (50,453) | - | (2,256,793) |
| 62 | | | | | | (428,528) |
| 63 | | | | | | |
| 64 TAX CALCULATION: | | | | | | |
| 65 | | | | | | |
| 66 Operating Revenue | (752,608) | - | (569,524) | - | - | - |
| 67 Other Deductions | - | - | - | - | - | - |
| 68 Interest (AFUDC) | - | - | - | - | - | - |
| 69 Interest | - | - | - | - | - | - |
| 70 Schedule "M" Additions | (2,108,452) | - | (2,108,452) | - | - | - |
| 71 Schedule "M" Deductions | (2,042,093) | - | (2,062,337) | - | - | - |
| 72 Income Before Tax | (818,967) | - | (615,639) | - | - | - |
| 73 | | | | | | |
| 74 State Income Taxes | - | - | - | - | - | - |
| 75 | | | | | | |
| 76 Taxable Income | (818,967) | - | (615,639) | - | - | - |
| 77 | | | | | | |
| 78 Federal Income Taxes | (286,638) | - | (215,474) | - | - | - |

| | 8.6 Removal of Colstrip #4 AFUDC | 8.7 Customer Service Deposits | 8.8 Investor Supplied Working Capital | 8.9 Removal of Bridger SCR | 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 | (20,244) | - | - | - | - | - | - |
| 21 Amortization | - | - | - | - | - | - | - |
| 22 Taxes Other Than Income | - | - | - | - | - | - | - |
| 23 Income Taxes: Federal | - | (8,582) | - | - | - | - | - |
| 24 State | - | - | - | - | - | - | - |
| 25 Deferred Income Taxes | - | - | - | - | - | - | - |
| 26 Investment Tax Credit Adj. | - | - | - | - | - | - | - |
| 27 Misc Revenue & Expense | - | 24,520 | - | - | - | - | - |
| 28 Total Operating Expenses: | (20,244) | 15,938 | - | - | - | - | - |
| 29 | | | | | | | |
| 30 Operating Rev For Return: | 20,244 | (15,938) | - | - | - | - | - |
| 31 | | | | | | | |
| 32 Rate Base: | | | | | | | |
| 33 Electric Plant In Service | (294,828) | - | - | (50,198,952) | 6,979,210 | 13,391,768 | 11,597,650 |
| 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 | - | - | 24,929,565 | - | - | - | - |
| 42 Weatherization Loans | - | - | - | - | - | - | - |
| 43 Misc Rate Base | - | - | - | - | - | - | - |
| 44 Total Electric Plant: | (294,828) | - | 24,929,565 | (50,198,952) | 6,979,210 | 13,391,768 | 11,597,650 |
| 45 | | | | | | | |
| 46 Deductions: | | | | | | | |
| 47 Accum Prov For Deprec | - | - | - | 2,223,474 | - | - | - |
| 48 Accum Prov For Amort | - | - | - | - | - | - | - |
| 49 Accum Def Income Tax | - | - | - | 2,178,477 | - | - | - |
| 50 Unamortized ITC | - | - | - | - | - | - | - |
| 51 Customer Adv For Const | - | - | - | - | - | - | - |
| 52 Customer Service Deposits | - | (2,953,729) | - | - | - | - | - |
| 53 Miscellaneous Deductions | - | - | - | - | - | - | - |
| 54 | | | | | | | |
| 55 Total Deductions: | - | (2,953,729) | - | 4,401,951 | - | - | - |
| 56 | | | | | | | |
| 57 Total Rate Base: | (294,828) | (2,953,729) | 24,929,565 | (45,797,001) | 6,979,210 | 13,391,768 | 11,597,650 |
| 58 | | | | | | | |
| 59 | | | | | | | |
| 60 Estimated ROE impact | 0.011% | 0.058% | -0.505% | 1.013% | -0.145% | -0.275% | -0.239% |
| 61 Estimated Price Change | (68,020) | (328,688) | 2,991,065 | (5,494,754) | 837,370 | 1,606,753 | 1,391,494 |
| 62 | | | | | | | |
| 63 | | | | | | | |
| 64 TAX CALCULATION: | | | | | | | |
| 65 | | | | | | | |
| 66 Operating Revenue | 20,244 | (24,520) | - | - | - | - | - |
| 67 Other Deductions | - | - | - | - | - | - | - |
| 68 Interest (AFUDC) | - | - | - | - | - | - | - |
| 69 Interest | - | - | - | - | - | - | - |
| 70 Schedule "M" Additions | - | - | - | - | - | - | - |
| 71 Schedule "M" Deductions | 20,244 | - | - | - | - | - | - |
| 72 Income Before Tax | - | (24,520) | - | - | - | - | - |
| 73 | | | | | | | |
| 74 State Income Taxes | - | - | - | - | - | - | - |
| 75 | | | | | | | |
| 76 Taxable Income | - | (24,520) | - | - | - | - | - |
| 77 | | | | | | | |
| 78 Federal Income Taxes | - | (8,582) | - | - | - | - | - |

| | 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 Idaho Asset Exchange | 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 | - | - | - | - | 178,808 | - | - |
| 21 Amortization | - | - | - | - | - | - | - |
| 22 Taxes Other Than Income | - | - | - | - | - | - | - |
| 23 Income Taxes: Federal | - | - | - | - | (62,583) | - | - |
| 24 State | - | - | - | - | - | - | - |
| 25 Deferred Income Taxes | - | - | - | - | - | - | - |
| 26 Investment Tax Credit Adj. | - | - | - | - | - | - | - |
| 27 Misc Revenue & Expense | - | - | - | - | - | - | - |
| 28 Total Operating Expenses: | - | - | - | - | 116,225 | - | - |
| 29 | | | | | | | |
| 30 Operating Rev For Return: | - | - | - | - | (116,225) | - | - |
| 31 | | | | | | | |
| 32 Rate Base: | | | | | | | |
| 33 Electric Plant In Service | 1,423,747 | 1,133,752 | 1,685,869 | (3,214,855) | 13,931,412 | - | - |
| 34 Plant Held for Future Use | - | - | - | - | - | - | - |
| 35 Misc Deferred Debits | - | - | - | - | - | - | - |
| 36 Elec Plant Acq Adj | - | - | - | - | - | - | - |
| 37 Nuclear Fuel | - | - | - | - | - | - | - |
| 38 Prepayments | - | - | - | - | - | - | - |
| 39 Fuel Stock | - | - | - | - | - | - | - |
| 40 Material & Supplies | - | - | - | - | - | - | - |
| 41 Working Capital | - | - | - | - | - | - | - |
| 42 Weatherization Loans | - | - | - | - | - | - | - |
| 43 Misc Rate Base | - | - | - | - | - | - | - |
| 44 Total Electric Plant: | 1,423,747 | 1,133,752 | 1,685,869 | (3,214,855) | 13,931,412 | - | - |
| 45 | | | | | | | |
| 46 Deductions: | | | | | | | |
| 47 Accum Prov For Deprec | - | - | - | - | (6,692,262) | - | - |
| 48 Accum Prov For Amort | - | - | - | - | - | - | - |
| 49 Accum Def Income Tax | - | - | - | - | (1,622,068) | - | - |
| 50 Unamortized ITC | - | - | - | - | - | - | - |
| 51 Customer Adv For Const | - | - | - | - | - | - | - |
| 52 Customer Service Deposits | - | - | - | - | - | - | - |
| 53 Miscellaneous Deductions | - | - | - | - | - | - | - |
| 54 | | | | | | | |
| 55 Total Deductions: | - | - | - | - | (8,314,330) | - | - |
| 56 | | | | | | | |
| 57 Total Rate Base: | 1,423,747 | 1,133,752 | 1,685,869 | (3,214,855) | 5,617,082 | - | - |
| 58 | | | | | | | |
| 59 | | | | | | | |
| 60 Estimated ROE impact | -0.030% | -0.024% | -0.035% | 0.067% | -0.144% | 0.000% | 0.000% |
| 61 Estimated Price Change | 170,822 | 136,028 | 202,272 | (385,720) | 861,371 | - | - |
| 62 | | | | | | | |
| 63 | | | | | | | |
| 64 TAX CALCULATION: | | | | | | | |
| 65 | | | | | | | |
| 66 Operating Revenue | - | - | - | - | (178,808) | - | - |
| 67 Other Deductions | - | - | - | - | - | - | - |
| 68 Interest (AFUDC) | - | - | - | - | - | - | - |
| 69 Interest | - | - | - | - | - | - | - |
| 70 Schedule "M" Additions | - | - | - | - | - | - | - |
| 71 Schedule "M" Deductions | - | - | - | - | - | - | - |
| 72 Income Before Tax | - | - | - | - | (178,808) | - | - |
| 73 | | | | | | | |
| 74 State Income Taxes | - | - | - | - | - | - | - |
| 75 | | | | | | | |
| 76 Taxable Income | - | - | - | - | (178,808) | - | - |
| 77 | | | | | | | |
| 78 Federal Income Taxes | - | - | - | - | (62,583) | - | - |

| | 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 | (2,868,775) | - | - | (2,868,775) | - | - |
| 24 State | - | - | - | - | - | - |
| 25 Deferred Income Taxes | 3,110,654 | - | - | 3,110,654 | - | - |
| 26 Investment Tax Credit Adj. | - | - | - | - | - | - |
| 27 Misc Revenue & Expense | - | - | - | - | - | - |
| 28 Total Operating Expenses: | 241,879 | - | - | 241,879 | - | - |
| 29 | | | | | | |
| 30 Operating Rev For Return: | (241,879) | - | - | (241,879) | - | - |
| 31 | | | | | | |
| 32 Rate Base: | | | | | | |
| 33 Electric Plant In Service | 22,637,468 | 2,112,672 | - | 20,524,796 | - | - |
| 34 Plant Held for Future Use | - | - | - | - | - | - |
| 35 Misc Deferred Debits | 26,020 | 26,020 | - | - | - | - |
| 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: | 22,663,488 | 2,138,692 | - | 20,524,796 | - | - |
| 45 | | | | | | |
| 46 Deductions: | | | | | | |
| 47 Accum Prov For Deprec | (4,511,042) | (4,511,042) | - | - | - | - |
| 48 Accum Prov For Amort | - | - | - | - | - | - |
| 49 Accum Def Income Tax | (3,110,654) | - | - | (3,110,654) | - | - |
| 50 Unamortized ITC | - | - | - | - | - | - |
| 51 Customer Adv For Const | - | - | - | - | - | - |
| 52 Customer Service Deposits | - | - | - | - | - | - |
| 53 Miscellaneous Deductions | - | - | - | - | - | - |
| 54 | | | | | | |
| 55 Total Deductions: | (7,621,696) | (4,511,042) | - | (3,110,654) | - | - |
| 56 | | | | | | |
| 57 Total Rate Base: | 15,041,792 | (2,372,350) | - | 17,414,142 | - | - |
| 58 | | | | | | |
| 59 | | | | | | |
| 60 Estimated ROE impact | -0.360% | 0.049% | 0.000% | 0.000% | -0.406% | 0.000% |
| 61 Estimated Price Change | 2,194,788 | (284,636) | - | 2,479,424 | - | - |
| 62 | | | | | | |
| 63 | | | | | | |
| 64 TAX CALCULATION: | | | | | | |
| 65 | | | | | | |
| 66 Operating Revenue | - | - | - | - | - | - |
| 67 Other Deductions | - | - | - | - | - | - |
| 68 Interest (AFUDC) | - | - | - | - | - | - |
| 69 Interest | - | - | - | - | - | - |
| 70 Schedule "M" Additions | 416,959 | - | - | 416,959 | - | - |
| 71 Schedule "M" Deductions | 8,613,459 | - | - | 8,613,459 | - | - |
| 72 Income Before Tax | (8,196,501) | - | - | (8,196,501) | - | - |
| 73 | | | | | | |
| 74 State Income Taxes | - | - | - | - | - | - |
| 75 | | | | | | |
| 76 Taxable Income | (8,196,501) | - | - | (8,196,501) | - | - |
| 77 | | | | | | |
| 78 Federal Income Taxes | (2,868,775) | - | - | (2,868,775) | - | - |

| | 8.6 Removal of Colstrip #4 AFUDC | 8.7 Customer Service Deposits | 8.8 Investor Supplied Working Capital | 8.9 Removal of Bridger SCR | 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 Idaho Asset Exchange | 0 | 0 |
|-------------------------------|---|---|---|---|---------------------------------|--------|--------|
| 1 Operating Revenues: | | | | | | | |
| 2 General Business Revenues | - | - | - | - | - | - | - |
| 3 Interdepartmental | - | - | - | - | - | - | - |
| 4 Special Sales | - | - | - | - | - | - | - |
| 5 Other Operating Revenues | - | - | - | - | - | - | - |
| 6 Total Operating Revenues | - | - | - | - | - | - | - |
| 7 | | | | | | | |
| 8 Operating Expenses: | | | | | | | |
| 9 Steam Production | - | - | - | - | - | - | - |
| 10 Nuclear Production | - | - | - | - | - | - | - |
| 11 Hydro Production | - | - | - | - | - | - | - |
| 12 Other Power Supply | - | - | - | - | - | - | - |
| 13 Transmission | - | - | - | - | - | - | - |
| 14 Distribution | - | - | - | - | - | - | - |
| 15 Customer Accounting | - | - | - | - | - | - | - |
| 16 Customer Service & Info | - | - | - | - | - | - | - |
| 17 Sales | - | - | - | - | - | - | - |
| 18 Administrative & General | - | - | - | - | - | - | - |
| 19 Total O&M Expenses | - | - | - | - | - | - | - |
| 20 Depreciation | - | - | - | - | - | - | - |
| 21 Amortization | - | - | - | - | - | - | - |
| 22 Taxes Other Than Income | - | - | - | - | - | - | - |
| 23 Income Taxes: Federal | - | - | - | - | - | - | - |
| 24 State | - | - | - | - | - | - | - |
| 25 Deferred Income Taxes | - | - | - | - | - | - | - |
| 26 Investment Tax Credit Adj. | - | - | - | - | - | - | - |
| 27 Misc Revenue & Expense | - | - | - | - | - | - | - |
| 28 Total Operating Expenses: | - | - | - | - | - | - | - |
| 29 | | | | | | | |
| 30 Operating Rev For Return: | - | - | - | - | - | - | - |
| 31 | | | | | | | |
| 32 Rate Base: | | | | | | | |
| 33 Electric Plant In Service | - | - | - | - | - | - | - |
| 34 Plant Held for Future Use | - | - | - | - | - | - | - |
| 35 Misc Deferred Debits | - | - | - | - | - | - | - |
| 36 Elec Plant Acq Adj | - | - | - | - | - | - | - |
| 37 Nuclear Fuel | - | - | - | - | - | - | - |
| 38 Prepayments | - | - | - | - | - | - | - |
| 39 Fuel Stock | - | - | - | - | - | - | - |
| 40 Material & Supplies | - | - | - | - | - | - | - |
| 41 Working Capital | - | - | - | - | - | - | - |
| 42 Weatherization Loans | - | - | - | - | - | - | - |
| 43 Misc Rate Base | - | - | - | - | - | - | - |
| 44 Total Electric Plant: | - | - | - | - | - | - | - |
| 45 | | | | | | | |
| 46 Deductions: | | | | | | | |
| 47 Accum Prov For Deprec | - | - | - | - | - | - | - |
| 48 Accum Prov For Amort | - | - | - | - | - | - | - |
| 49 Accum Def Income Tax | - | - | - | - | - | - | - |
| 50 Unamortized ITC | - | - | - | - | - | - | - |
| 51 Customer Adv For Const | - | - | - | - | - | - | - |
| 52 Customer Service Deposits | - | - | - | - | - | - | - |
| 53 Miscellaneous Deductions | - | - | - | - | - | - | - |
| 54 | | | | | | | |
| 55 Total Deductions: | - | - | - | - | - | - | - |
| 56 | | | | | | | |
| 57 Total Rate Base: | - | - | - | - | - | - | - |
| 58 | | | | | | | |
| 59 | | | | | | | |
| 60 Estimated ROE impact | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% |
| 61 Estimated Price Change | - | - | - | - | - | - | - |
| 62 | | | | | | | |
| 63 | | | | | | | |
| 64 TAX CALCULATION: | | | | | | | |
| 65 | | | | | | | |
| 66 Operating Revenue | - | - | - | - | - | - | - |
| 67 Other Deductions | - | - | - | - | - | - | - |
| 68 Interest (AFUDC) | - | - | - | - | - | - | - |
| 69 Interest | - | - | - | - | - | - | - |
| 70 Schedule "M" Additions | - | - | - | - | - | - | - |
| 71 Schedule "M" Deductions | - | - | - | - | - | - | - |
| 72 Income Before Tax | - | - | - | - | - | - | - |
| 73 | | | | | | | |
| 74 State Income Taxes | - | - | - | - | - | - | - |
| 75 | | | | | | | |
| 76 Taxable Income | - | - | - | - | - | - | - |
| 77 | | | | | | | |
| 78 Federal Income Taxes | - | - | - | - | - | - | - |

| | ACCOUNT | Type | TOTAL COMPANY | FACTOR | FACTOR % | WASHINGTON ALLOCATED | REF# |
|--|---------|------|---------------------|--------|----------|-------------------------|-------|
| Adjustment to Rate Base: | | | | | | | |
| Coal Mine | 399 | RES | 321,807,962 | JBE | 22.852% | 73,538,671 | |
| Misc. Deferred Debits | 186M | RES | 870,295 | JBE | 22.852% | 198,877 | |
| Mining Plant Accumulated Depreciation | 108MP | RES | (222,575,609) | JBE | 22.852% | (50,862,366) | |
| December 2017 AMA Balance | | | <u>100,102,648</u> | | | <u>22,875,182</u> | 8.1.1 |
| <i>Adjustment to December 2017 YE Balance:</i> | | | | | | | |
| Coal Mine | 399 | RES | 2,549,278 | JBE | 22.852% | 582,554 | |
| Misc. Deferred Debits | 186M | RES | 503,104 | JBE | 22.852% | 114,968 | |
| Mining Plant Accumulated Depreciation | 108MP | RES | (8,892,092) | JBE | 22.852% | (2,031,996) | |
| | | | <u>(5,839,710)</u> | | | <u>(1,334,474)</u> | 8.1.1 |
| <i>Adjustment to December 2018 YE Balance:</i> | | | | | | | |
| Coal Mine | 399 | PRO | 9,245,130 | JBE | 22.852% | 2,112,672 | |
| Misc. Deferred Debits | 186M | PRO | 113,865 | JBE | 22.852% | 26,020 | |
| Mining Plant Accumulated Depreciation | 108MP | PRO | (19,740,488) | JBE | 22.852% | (4,511,042) | |
| | | | <u>(10,381,493)</u> | | | <u>(2,372,350)</u> | 8.1.1 |
| December 2017 YE Balance: | | | | | | | |
| Coal Mine | | | 324,357,240 | | | | |
| Misc. Deferred Debits | | | 1,373,399 | | | | |
| Mining Plant Accumulated Depreciation | | | (231,467,701) | | | | |
| | | | <u>94,262,938</u> | | | | 8.1.1 |
| December 2018 YE Balance: | | | | | | | |
| Coal Mine | | | 333,602,370 | | | | |
| Misc. Deferred Debits | | | 1,487,264 | | | | |
| Mining Plant Accumulated Depreciation | | | (251,208,189) | | | | |
| | | | <u>83,881,445</u> | | | | 8.1.1 |

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 2017
 Bridger Mine Rate Base
 (000's)

| Bridger Total | | Actual | Actual | Actual | Actual | Actual | Actual | Actual | Actual | Actual | Actual | Actual | Actual | Actual | Actual | Actual | Actual | Actual | | |
|---------------------------------|--------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| 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 | Dec-17 | Dec-17 | Dec-17 | Dec-17 | Dec-17 | |
| Structure, Equipment, Mine Dev. | 399 | 481,815 | 482,917 | 483,374 | 480,570 | 480,608 | 480,878 | 481,066 | 483,093 | 483,327 | 483,876 | 484,152 | 484,508 | 486,536 | 482,712 | 482,712 | 482,712 | 482,712 | 482,712 | 482,712 |
| Deferred Long Wall Costs | 186M | 2,263 | 1,706 | 1,206 | 607 | 349 | 875 | 1,104 | 2,237 | 1,125 | 759 | 1,663 | 1,874 | 2,060 | 1,305 | 1,305 | 1,305 | 1,305 | 1,305 | 1,305 |
| Reclamation Liability | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Accumulated Depreciation | 108MP | (318,464) | (320,897) | (323,598) | (323,467) | (326,437) | (329,164) | (332,910) | (336,754) | (340,810) | (344,674) | (346,501) | (348,316) | (347,202) | (333,863) | (333,863) | (333,863) | (333,863) | (333,863) | (333,863) |
| Bonus Bid / Lease Payable | 186M | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| TOTAL RATE BASE | | 165,614 | 163,726 | 160,982 | 157,709 | 154,520 | 152,588 | 149,261 | 148,576 | 143,642 | 139,961 | 139,314 | 138,066 | 141,394 | 150,154 | 150,154 | 150,154 | 150,154 | 150,154 | 150,154 |
| PacifiCorp Share (66.67%) | | 110,409 | 109,150 | 107,321 | 105,140 | 103,013 | 101,725 | 99,507 | 99,051 | 95,761 | 93,307 | 92,876 | 92,044 | 94,263 | 100,103 | 100,103 | 100,103 | 100,103 | 100,103 | 100,103 |

Ref 8.1

| Bridger Total | | Actual | Pro Forma | Pro Forma | Pro Forma | Pro Forma | Pro Forma | Pro Forma | Pro Forma | Pro Forma | Pro Forma | Pro Forma | Pro Forma | Pro Forma | Pro Forma | Pro Forma | Pro Forma | Pro Forma | Pro Forma | Pro Forma | |
|---------------------------------|--------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| Description | FERC Account | Dec-17 | Jan-18 | Feb-18 | Mar-18 | Apr-18 | May-18 | Jun-18 | Jul-18 | Aug-18 | Sep-18 | Oct-18 | Nov-18 | Dec-18 | Dec-18 | Dec-18 | Dec-18 | Dec-18 | Dec-18 | Dec-18 | Dec-18 |
| Structure, Equipment, Mine Dev. | 399 | 486,536 | 486,536 | 486,536 | 486,580 | 486,889 | 487,346 | 487,809 | 488,693 | 489,334 | 492,985 | 497,363 | 498,446 | 500,404 | 490,165 | 490,165 | 490,165 | 490,165 | 490,165 | 490,165 | 490,165 |
| Deferred Long Wall Costs | 186M | 2,060 | 3,203 | 2,827 | 2,412 | 2,013 | 1,652 | 1,429 | 1,030 | 599 | 215 | 1,332 | 2,451 | 2,231 | 1,776 | 1,776 | 1,776 | 1,776 | 1,776 | 1,776 | 1,776 |
| Reclamation Liability | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Accumulated Depreciation | 108MP | (347,202) | (349,491) | (352,132) | (354,733) | (357,313) | (359,828) | (362,141) | (364,685) | (367,306) | (369,894) | (372,364) | (374,537) | (376,812) | (362,203) | (362,203) | (362,203) | (362,203) | (362,203) | (362,203) | (362,203) |
| Bonus Bid / Lease Payable | 186M | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| TOTAL RATE BASE | | 141,394 | 140,247 | 137,230 | 134,259 | 131,588 | 129,170 | 127,097 | 125,037 | 122,627 | 123,306 | 126,330 | 126,359 | 125,922 | 129,738 | 129,738 | 129,738 | 129,738 | 129,738 | 129,738 | 129,738 |
| PacifiCorp Share (66.67%) | | 94,263 | 93,498 | 91,487 | 89,506 | 87,725 | 86,113 | 84,731 | 83,358 | 81,751 | 82,204 | 84,220 | 84,240 | 83,881 | 86,492 | 86,492 | 86,492 | 86,492 | 86,492 | 86,492 | 86,492 |

Ref 8.1

| | |
|---------------------------|---------|
| December 2017 AMA Balance | 100,103 |
| December 2017 YE Balance | 94,263 |
| December 2018 YE Balance | 83,881 |

Ref 8.1

Ref 8.1

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 | 8,332,121 | SO | 6.835% | 569,524 | 8.2.1 |
| Adjustment to Tax | | | | | | | |
| Schedule M Adjustment | SCHMDT | RES | (30,171,929) | SO | 6.835% | (2,062,337) | 8.2.3 |
| Schedule M Adjustment | SCHMAT | RES | (26,153,634) | SO | 6.835% | (1,787,675) | 8.2.3 |
| Schedule M Adjustment | SCHMAT | RES | (320,777) | WA | Situs | (320,777) | 8.2.3 |
| Def Inc Tax Expense | 41110 | RES | 121,738 | WA | Situs | 121,738 | 8.2.3 |
| ADIT Balance | 283 | RES | (693,398) | WA | Situs | (693,398) | 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 2017.

Detail of Adjustment to Amortization Expense:

| | | |
|--|------------------|---------|
| Add remediation projects from GL 566700 & 566710 | 8,332,121 | Ref 8.2 |
| Adjustment to Acct 925 | <u>8,332,121</u> | Ref 8.2 |

PacifiCorp
Washington Results of Operations - December 2017
Environmental Remediation

Non-PERC

| Internal Order | Jan-17 | Feb-17 | Mar-17 | Apr-17 | May-17 | Jun-17 | Jul-17 | Aug-17 | Sep-17 | Oct-17 | Nov-17 | Dec-17 | 12 ME Dec-17 |
|------------------------------------|----------------|----------------|----------------|------------------|------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|------------------|
| Total Environmental Expense | | | | | | | | | | | | | |
| Detail By Project: | | | | | | | | | | | | | |
| Astoria Youngs Bay Cleanup | 5,211 | 1,068 | 470 | 99 | 110,279 | 6,690 | 305,768 | 121,842 | 4,392 | 186,427 | 627 | 775 | 16,018 |
| Silver Bell Tailings Cost Increase | 15,398 | 8,840 | 12,759 | 44,362 | 110,279 | 9,107 | 305,768 | 121,842 | 4,392 | 186,427 | 627 | 775 | 1,236,262 |
| **Spill cleanup -- Pacific Power | 134,723 | 89,346 | 90,807 | 111,182 | 47,483 | 124,104 | 124,104 | 125,560 | 49,885 | 38,051 | 89,389 | 20,240 | 1,012,475 |
| **Spill cleanup -- Rocky Mountain | 26,982 | 18,538 | 18,156 | 171,046 | 13,810 | 62,455 | 4,635 | 141,506 | 902 | 76,945 | 50,361 | 9,643 | 594,980 |
| Utah Metals East | 400 | - | - | - | - | 2,600 | 700 | - | 1,800 | 5,738 | 176,944 | 213,688 | 401,870 |
| American Barrel | 7,702 | 6,418 | 83 | 1,515 | 461 | 7,618 | 41,374 | 5,643 | (4,921) | (220) | 1,373 | 2,711 | 70,356 |
| Astoria/Unocal | (85,505) | 6,988 | 21,018 | 5,030 | 19,299 | 28,687 | 15,957 | 5,655 | 10,479 | 9,147 | 14,161 | 13,828 | 64,746 |
| Big Fork Hydro Plant | 10,282 | 921 | 2,292 | 256 | 9,079 | 1,841 | 318 | 14,738 | 373 | 19,350 | 1,265 | 3,474 | 64,188 |
| Bridger Coal Fuel Oil Spill | 10,758 | 6,443 | 4,234 | 2,654 | 2,615 | 19,080 | 8,093 | 13,225 | 83 | 8,326 | 20,049 | - | 95,560 |
| Bridger FGD Pond 1 Closure | 2,048 | 2,141 | (245) | 1,215 | 11,377 | (3,516) | 75,407 | 15,613 | (15,784) | 33,001 | 6,940 | (10,598) | 117,600 |
| Bridger Plant Oil Spills | 6,968 | 6,220 | 840 | 19,629 | 6,669 | (6,099) | 10,862 | 21,527 | (10,464) | 9,485 | 14,693 | (8,059) | 72,271 |
| Cedar Steam Plant | - | - | - | 800 | - | - | - | - | 800 | - | - | - | 1,600 |
| Dave Johnston Oil Spill | 16,608 | 7,272 | - | 4,714 | 10,730 | 8,913 | 949 | 8,417 | - | 8,417 | 8,612 | 5,111 | 71,325 |
| Eugene MGP | 270 | 5,239 | 1,523 | 670 | 11,066 | 8,652 | 592 | 5,389 | 206 | 2,104 | 2,270 | 751 | 38,732 |
| Everett MGP | 35 | 17 | 1,811 | - | 17 | - | 17 | - | - | 17 | - | - | 1,932 |
| Hunter Fuel Oil Spills | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Huntington Ash Landfill | 2,880 | 1,353 | 1,328 | 1,244 | 11,446 | 2,203 | 4,750 | 3,113 | 4,535 | 4,415 | 12,099 | 532 | 49,899 |
| Idaho Falls Pole Yard | 15,657 | 23,077 | 31,102 | 30,673 | 29,304 | 21,015 | (2,801) | 21,043 | 4,286 | 60,948 | 35,756 | 32,636 | 302,696 |
| Jordan Plant Substation | 83 | 1,500 | 2,800 | 16,156 | 33,811 | 3,225 | 13,730 | - | 300 | 800 | 2,857 | - | 75,263 |
| Little Mountain Gas Plant | 489 | 129 | 103 | 1,390 | - | 258 | 129 | 232 | 15,369 | 2,351 | 26 | - | 20,759 |
| Montauge Ranch | 581 | 332 | 249 | 545 | 2,788 | 744 | 15,378 | 1,305 | 3,860 | 3,705 | 166 | 83 | 29,734 |
| Naughton FGD Pond Closure | 22,635 | 4,617 | 6,728 | 3,931 | 3,931 | 6,110 | 37,069 | 7,250 | 1,090 | 12,833 | 15,094 | - | 117,721 |
| Ogden MGP | 52 | 26 | 542 | 26 | 26 | 26 | 26 | 26 | - | 26 | 26 | 722 | 722 |
| Olympia MGP | 9,316 | 19,165 | 19,195 | 217,587 | 22,532 | 10,838 | 12,877 | 122,711 | 37,553 | 21,564 | 82,833 | (12,436) | 563,735 |
| Portland Harbor Source Control | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Powerdale Hydro Plant | 1,310 | 360 | 568 | 277 | 1,038 | 789 | 1,518 | 327 | 329 | 1,560 | 535 | 116 | 8,728 |
| Tacoma A St. | 332 | 166 | 166 | 2,752 | 2,532 | (990) | 166 | 166 | 2,922 | 424 | 2,069 | (499) | 10,206 |
| Wyodak Fuel Oil Spill | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Cline Falls MGP | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Geneva Rock BLDG - Hunter Plant | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Alturas Service Center (CA) | 670 | 26 | - | - | - | - | - | - | - | - | - | - | 695 |
| Pendleton Service Center (OR) | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Sunnyside Service Center (WA) | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Freeport Substation | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Bors Property | 618 | 26 | 1,085 | 232 | 258 | 541 | 129 | 438 | 180 | 1,392 | 77 | 361 | 5,335 |
| Carbon Ash Spill (UT) | 32,800 | 376,952 | 50,629 | 1,177,594 | 698,252 | 148,320 | 62,915 | 249,696 | 925 | 278,496 | 67,867 | 109,294 | 3,253,741 |
| Naughton Oil Spills | - | - | - | - | - | - | - | 12,872 | 722 | - | (722) | - | 22,858 |
| Ririe Substation | - | - | - | - | - | 3,652 | 696 | 8,623 | - | - | - | - | 12,971 |
| Bridger Plant - FGD Pond 1 | - | - | - | - | - | - | - | - | - | (2,856) | - | - | (2,856) |
| Total | 239,304 | 587,177 | 268,243 | 1,806,471 | 1,043,766 | 427,149 | 743,420 | 899,466 | 108,732 | 781,316 | 835,188 | 591,889 | 8,332,121 |

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

PacifiCorp
Washington Results of Operations - December 2017
Environmental Remediation
Adjustment to Taxes

| Account | Secondary | Description | Unadjusted Dec-17 | Book Amortization | Adjusted Amount | Incremental Adjustment | WCA Factor | |
|----------------------|-----------|--|----------------------|----------------------|--------------------|---------------------------|---------------|----------|
| 4099300 | 415300 | Hazardous Waste Clean-up Costs | 30,171,929 | - | - | (30,171,929) | SO | Ref. 8.2 |
| 4098300 | 415301 | Environmental Costs WA | 320,777 | - | - | (320,777) | WA | Ref. 8.2 |
| 4098300 | 605301 | Environmental Regulated | 26,153,634 | - | - | (26,153,634) | SO | Ref. 8.2 |
| | | | <u>3,697,518</u> | | | <u>(3,697,518)</u> | | |
| 41010 | 415300 | Hazardous Waste Clean-up Costs | 11,450,549 | - | - | (11,450,549) | SO | NOTE 1 |
| 41110 | 415301 | Environmental Costs WA | (121,738) | - | - | 121,738 | WA | Ref. 8.2 |
| 41110 | 605301 | Environmental Regulated | (9,925,566) | - | - | 9,925,566 | SO | NOTE 1 |
| | | | <u>1,403,245</u> | | | <u>(1,403,245)</u> | | |
| <u>AMA Balances:</u> | | | | | | | | |
| 283 | 287634 | DTL 415.300 Environmental Clean-up Accru | (25,162,340) | - | - | 25,162,340 | SO | NOTE 1 |
| 283 | 287591 | DTL 415.301 Environmental Clean-up Accru | 693,398 | - | - | (693,398) | WA | Ref. 8.2 |
| 190 | 287240 | DTA 605.301 Environmental Regulated | 15,066,454 | - | - | (15,066,454) | 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 | (122,566) | CA | Situs | - | 8.3.1 |
| Customer Advances | 252 | RES | (902,608) | OR | Situs | - | 8.3.1 |
| Customer Advances | 252 | RES | (222,677) | WA | Situs | (222,677) | 8.3.1 |
| Customer Advances | 252 | RES | (184,458) | ID | Situs | - | 8.3.1 |
| Customer Advances | 252 | RES | (8,817,290) | UT | Situs | - | 8.3.1 |
| Customer Advances | 252 | RES | (1,499,323) | WY-ALL | Situs | - | 8.3.1 |
| Customer Advances | 252 | RES | (2,432,994) | SG | 8.131% | (197,830) | 8.3.1 |
| Customer Advances | 252 | RES | - | CAGW | 22.498% | - | 8.3.1 |
| Customer Advances | 252 | RES | 14,181,917 | CAGE | 0.000% | - | 8.3.1 |
| | | | <u>-</u> | | | <u>(420,507)</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 2017
Customer Advances for Construction

AMA Basis:

| Account | AMA Booked Allocation | Correct Allocation | Adjustment | Ref. |
|--------------|-----------------------|---------------------|-------------|----------|
| 252CA | - | (122,566) | (122,566) | Page 8.3 |
| 252OR | (406,985) | (1,309,593) | (902,608) | Page 8.3 |
| 252WA | (833) | (223,510) | (222,677) | Page 8.3 |
| 252IDU | (6,901) | (191,359) | (184,458) | Page 8.3 |
| 252UT | 81,950 | (8,735,340) | (8,817,290) | Page 8.3 |
| 252WYP | 1,123,794 | (375,529) | (1,499,323) | Page 8.3 |
| 252WYU | - | - | - | Page 8.3 |
| 252SG | 322,409 | (2,110,585) | (2,432,994) | Page 8.3 |
| 252CAGW | - | - | - | Page 8.3 |
| 252CAGE | (37,487,989) | (23,306,072) | 14,181,917 | Page 8.3 |
| Total | (36,374,555) | (36,374,555) | - | |

| | ACCOUNT | Type | TOTAL COMPANY | FACTOR | FACTOR % | WASHINGTON ALLOCATED | REF# |
|---------------------------------|---------|------|---------------------|--------|----------|-------------------------|-------|
| Adjustment to Rate Base: | | | | | | | |
| Steam Production | 312 | PRO | 11,950,813 | JBG | 22.498% | 2,688,738 | 8.4.1 |
| Hydro Production | 332 | PRO | 10,110,013 | CAGW | 22.498% | 2,274,588 | 8.4.1 |
| Transmission | 355 | PRO | 68,524,137 | CAGW | 22.498% | 15,416,813 | 8.4.1 |
| Intangible Plant | 303 | PRO | 2,116,323 | SO | 6.835% | 144,657 | 8.4.1 |
| | | | <u>92,701,286</u> | | | <u>20,524,796</u> | |
| Adjustment to Tax: | | | | | | | |
| Schedule M Additions | SCHMAT | PRO | 333,201 | JBG | 22.498% | 74,965 | 8.4.3 |
| Schedule M Additions | SCHMAT | PRO | 1,491,767 | CAGW | 22.498% | 335,623 | 8.4.3 |
| Schedule M Additions | SCHMAT | PRO | 93,203 | SO | 6.835% | 6,371 | 8.4.3 |
| | | | <u>1,918,171</u> | | | <u>416,959</u> | |
| Schedule M Deductions | SCHMDT | PRO | 5,049,218 | JBG | 22.498% | 1,135,992 | 8.4.3 |
| Schedule M Deductions | SCHMDT | PRO | 32,849,833 | CAGW | 22.498% | 7,390,677 | 8.4.3 |
| Schedule M Deductions | SCHMDT | PRO | 1,269,751 | SO | 6.835% | 86,791 | 8.4.3 |
| | | | <u>39,168,802</u> | | | <u>8,613,459</u> | |
| Deferred Tax Expense | 41010 | PRO | 1,789,776 | JBG | 22.498% | 402,670 | 8.4.3 |
| Deferred Tax Expense | 41010 | PRO | 11,900,700 | CAGW | 22.498% | 2,677,463 | 8.4.3 |
| Deferred Tax Expense | 41010 | PRO | 446,512 | SO | 6.835% | 30,520 | 8.4.3 |
| | | | <u>14,136,988</u> | | | <u>3,110,654</u> | |
| Accum Def Inc Tax Bal | 282 | PRO | (1,789,776) | JBG | 22.498% | (402,670) | 8.4.3 |
| Accum Def Inc Tax Bal | 282 | PRO | (11,900,700) | CAGW | 22.498% | (2,677,463) | 8.4.3 |
| Accum Def Inc Tax Bal | 282 | PRO | (446,512) | SO | 6.835% | (30,520) | 8.4.3 |
| | | | <u>(14,136,988)</u> | | | <u>(3,110,654)</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 2018. The associated depreciation expense and accumulated reserve impacts are accounted for in adjustment 6.1 and 6.2.

PacifiCorp
 Results of Operations - December 2017
 Major Plant Addition Summary

| Description | Factor | Jan18 to Dec18 Plant Additions | Ref# |
|--|--------|-----------------------------------|-------|
| Steam Production Plant: | | | |
| Various | JBG | 11,950,813 | |
| Total Steam Plant | | <u>11,950,813</u> | 8.4.2 |
| Hydro Production Plant: | | | |
| Various | CAGW | 10,110,013 | |
| Total Hydro Plant | | <u>10,110,013</u> | 8.4.2 |
| Transmission Plant: | | | |
| Various | CAGW | 68,524,137 | |
| Total Transmission Plant | | <u>68,524,137</u> | 8.4.2 |
| Distribution Plant: | | | |
| Washington | WA | - | |
| Total Distribution Plant | | <u>-</u> | 8.4.2 |
| General Plant: | | | |
| Washington | WA | - | |
| General | SO | - | |
| General | CN | - | |
| General | CAGW | - | |
| Total General Plant | | <u>-</u> | 8.4.2 |
| Intangible Plant: | | | |
| General | SO | 2,116,323 | |
| General | CN | - | |
| General | CAGW | - | |
| Total Intangible Plant | | <u>2,116,323</u> | 8.4.2 |
| Total Electric Plant in Service | | <u>92,701,286</u> | |
| | | Ref 8.4 | |

PacifiCorp
 Results of Operations - December 2017
 Major Plant Addition Detail - January 2018 - December 2018

| Project Description | Account | Factor | In-Service Date | Jan 18 - Dec 18 Plant Additions |
|---|---------|--------|-----------------|------------------------------------|
| Steam Production | | | | |
| Jim Bridger U1 APH Baskets 18 | 312 | JBG | Jun-18 | 3,211,350 |
| Jim Bridger U1 Replace Finishing Superheater 18 | 312 | JBG | Jun-18 | 8,739,463 |
| Steam Production Total | | | | <u>11,950,813</u> |
| Hydro Production | | | | |
| Merwin Spillway Gate Wood Extension Repl | 332 | CAGW | Nov-18 | 2,546,069 |
| ILR 4.1.9 Future Fish Passage Stage 1 Ph | 332 | CAGW | Jun-18 | 5,464,473 |
| ILR 10.2 Swift/Lewis Land Fund 2018 | 332 | CAGW | Nov-18 | 2,099,471 |
| Hydro Production Total | | | | <u>10,110,013</u> |
| Other Production | | | | |
| None | 343 | CAGW | | - |
| Other Production Total | | | | <u>-</u> |
| Transmission | | | | |
| MOD-033 | 355 | CAGW | Aug-18 | 2,600,000 |
| Lassen Sub-New 69x115 kV sub to replace Mt Shasta Sub(Net 12.5 MVA) | 355 | CAGW | Sep-18 | 956,820 |
| Lewis & Clark Sub -Add 115 kV CB | 355 | CAGW | Mar-18 | 2,769,078 |
| Vitesse - Facebook 60 MW Load Addition | 355 | CAGW | Dec-18 | 18,049,081 |
| Sams Valley 500-230kV New Substation | 355 | CAGW | Various | 8,643,000 |
| Q0092 Cowlitz PUD Interconnection | 355 | CAGW | Oct-18 | 2,679,182 |
| Wallula - McNary 230 kV Line | 355 | CAGW | Nov-18 | 32,826,977 |
| Transmission Total | | | | <u>68,524,137</u> |
| Distribution | | | | |
| | 364 | WA | | - |
| Distribution Total | | | | <u>-</u> |
| Intangible | | | | |
| Foundation Layer- Big Data Analytics | 303 | SO | Jun-18 | 2,116,323 |
| IntangibleTotal | | | | <u>2,116,323</u> |
| | | | | <u>92,701,286</u> |
| | | | | Ref. 8.4.1 |

PacifiCorp
 Results of Operations - December 2017
 Major Plant Additions Adjustment
 Tax Summary

| Description | Allocation Factor | CY 2017 Plt Adds | SCHMAT | | SCHMDT | | 41010 | | Year End 282 | | 13 Month Avg 282 | | AMA 282 | |
|-----------------------------------|-------------------|-------------------|-------------------|------------------|------------------|----------------------|------------------------------|------------------------------|------------------------------|------------------------------|------------------|--|---------|------------------|
| | | | Book Depreciation | Tax Depreciation | Tax Expense | Deferred Tax Expense | Accum Def Income Tax Balance | Accum Def Income Tax Balance | Accum Def Income Tax Balance | Accum Def Income Tax Balance | | | | |
| JBG U1 June 2018 | | 11,950,813 | 333,201 | 448,155 | 43,626 | | | (43,626) | | (29,778) | | | | (30,441) |
| Hydro Feb 2017 | CAGW | 5,464,473 | 179,280 | 204,918 | 9,730 | | | (9,730) | | (3,930) | | | | (3,852) |
| Hydro Nov 2017 | CAGW | 4,645,540 | 83,531 | 95,478 | 4,534 | | | (4,534) | | (523) | | | | (378) |
| Total Hydro Plant | | 10,110,013 | 262,811 | 300,396 | 14,264 | | | (14,264) | | (4,453) | | | | (4,230) |
| Transmission March 2018 | CAGW | 2,769,078 | 49,663 | 138,454 | 33,697 | | | (33,697) | | (17,288) | | | | (17,325) |
| Transmission August 2018 | CAGW | 2,600,000 | 46,630 | 130,000 | 31,640 | | | (31,640) | | (10,622) | | | | (10,189) |
| Transmission September 2018 | CAGW | 956,820 | 17,160 | 47,841 | 11,644 | | | (11,644) | | (3,636) | | | | (3,454) |
| Transmission October 2018 | CAGW | 2,679,182 | 48,050 | 133,959 | 32,603 | | | (32,603) | | (5,016) | | | | (4,075) |
| Transmission November 2018 | CAGW | 41,469,977 | 743,749 | 2,073,499 | 504,653 | | | (504,653) | | (58,229) | | | | (42,054) |
| Transmission December 2018 | CAGW | 18,049,081 | 323,704 | 902,454 | 219,641 | | | (219,641) | | (16,895) | | | | (9,152) |
| Total Transmission | | 68,524,137 | 1,228,956 | 3,426,207 | 833,878 | | | (833,878) | | (111,687) | | | | (86,249) |
| Intangible June 2018 | SO | 2,116,323 | 93,203 | 705,370 | 232,323 | | | (232,323) | | (97,224) | | | | (95,646) |
| Total Intangible | | 2,116,323 | 93,203 | 705,370 | 232,323 | | | (232,323) | | (97,224) | | | | (95,646) |
| Total Property in service | | 92,701,286 | 1,918,171 | 4,880,128 | 1,124,091 | | | (1,124,091) | | (243,141) | | | | (216,566) |
| | | 92,701,286 | 1,918,171 | | | | | | | | | | | |
| Total by Allocation Factor: | | | | | | | | | | | | | | |
| JBG | | 11,950,813 | 333,201 | 448,155 | 43,626 | | | (43,626) | | (29,778) | | | | (30,441) |
| CAGW | | 78,634,150 | 1,491,767 | 3,726,603 | 848,142 | | | (848,142) | | (116,140) | | | | (90,479) |
| SO | | 2,116,323 | 93,203 | 705,370 | 232,323 | | | (232,323) | | (97,224) | | | | (95,646) |
| Total by Allocation Factor | | 92,701,286 | 1,918,171 | 4,880,128 | 1,124,091 | | | (1,124,091) | | (243,141) | | | | (216,566) |

| | ACCOUNT | Type | TOTAL COMPANY | FACTOR | FACTOR % | WASHINGTON ALLOCATED | REF# |
|---------------------------------|-----------|------|----------------------|--------|----------|-------------------------|-------|
| Adjustment to Rate Base: | | | | | | | |
| Current Assets: | | | | | | | |
| Other A/R | OWC143 | RES | (48,558,704) | SO | 6.835% | (3,319,126) | |
| Accounts Payable | OWC232 | RES | 6,328,614 | SO | 6.835% | 432,579 | |
| Accounts Payable | OWC232 | RES | 3,395,699 | CAEE | 0.000% | - | |
| Accounts Payable | OWC232 | RES | - | CAGE | 0.000% | - | |
| Accounts Payable | OWC232 | RES | - | OR | Situs | - | |
| Other Msc. Df. Crd. | OWC2533 | RES | - | CAEE | 0.000% | - | |
| Other Deferred Credit | OWC2533 | RES | 6,157,881 | CAGE | 0.000% | - | |
| ARO Reg Liability | OWC254105 | RES | (19,803) | CAEE | 0.000% | - | |
| ARO Reg Liability | OWC254105 | RES | 19,803 | CAGE | 0.000% | - | |
| | | | <u>(32,676,510)</u> | | | <u>(2,886,547)</u> | 8.5.2 |
| Fuel Stock: | | | | | | | |
| Fuel Stock | 151 | RES | (185,807,970) | CAEE | 0.000% | - | |
| Fuel Stock | 151 | RES | (1,679,468) | CAEW | 22.852% | (383,787) | |
| Fuel Stock | 151 | RES | (24,575,190) | JBE | 22.852% | (5,615,855) | |
| | | | <u>(212,062,628)</u> | | | <u>(5,999,642)</u> | 8.5.2 |
| Materials & Supplies | | | | | | | |
| Materials & Supplies | 154 | RES | (118,650,376) | CAGE | 0.000% | - | |
| Materials & Supplies | 154 | RES | (10,688,789) | WY-ALL | Situs | - | |
| Materials & Supplies | 154 | RES | (1,246,133) | WY-ALL | Situs | - | |
| Materials & Supplies | 154 | RES | (5,083,304) | JBG | 22.498% | (1,143,660) | |
| Materials & Supplies | 154 | RES | (33,716,343) | OR | Situs | - | |
| Materials & Supplies | 154 | RES | (44,614,137) | UT | Situs | - | |
| Materials & Supplies | 154 | RES | (7,699,395) | CAGW | 22.498% | (1,732,238) | |
| Materials & Supplies | 154 | RES | (1,406,193) | CA | Situs | - | |
| Materials & Supplies | 154 | RES | (5,244,847) | WA | Situs | (5,244,847) | |
| Materials & Supplies | 154 | RES | (5,320,443) | ID | Situs | - | |
| Materials & Supplies | 154 | RES | 1,940,945 | SNPD | 6.505% | 126,251 | |
| Materials & Supplies | 154 | RES | (93,966) | SO | 6.835% | (6,423) | |
| Materials & Supplies | 154 | RES | - | SNPPS | 5.064% | - | |
| Materials & Supplies | 154 | RES | - | CAEE | 0.000% | - | |
| Materials & Supplies | 154 | RES | (671,872) | SG | 8.131% | (54,631) | |
| | | | <u>(232,494,853)</u> | | | <u>(8,055,549)</u> | 8.5.2 |
| Prepayments: | | | | | | | |
| Prepaid Insurance | 165 | RES | (4,759,247) | SO | 6.835% | (325,308) | |
| Prepaid Taxes | 165 | RES | (4,862,937) | GPS | 6.835% | (332,396) | |
| Prepaid Taxes | 165 | RES | (519,969) | SO | 6.835% | (35,541) | |
| Prepayments - Coal | 165 | RES | - | CAEE | 0.000% | - | |
| Prepayments - Other | 165 | RES | (15,758,036) | SO | 6.835% | (1,077,107) | |
| Prepayments - Other | 165 | RES | (1,175,100) | SG | 8.131% | (95,549) | |
| Prepayments - Other | 165 | RES | (29,333) | GPS | 6.835% | (2,005) | |
| Prepayments - Other | 165 | RES | (3,410,964) | UT | Situs | - | |
| Prepayments - Other | 165 | RES | (233,557) | ID | Situs | - | |
| Prepayments - Other | 165 | RES | (2,201,596) | OR | Situs | - | |
| Prepayments - Other | 165 | RES | (148,133) | WY-ALL | Situs | - | |
| | | | <u>(33,098,873)</u> | | | <u>(1,867,906)</u> | |

Description of Adjustment

This restating adjustment removes cash, prepayments, and other miscellaneous rate base balances from results for the 12 months ended December 2017.

| | ACCOUNT | Type | TOTAL COMPANY | FACTOR | FACTOR % | WASHINGTON ALLOCATED | REF# |
|--|---------|------|----------------------|--------|----------|-------------------------|-------|
| Adjustment to Rate Base: | | | | | | | |
| Prepayments (cont.): | | | | | | | |
| Prepayments - Other | 165 | RES | (1,105,748) | CAGE | 0.000% | - | |
| Prepayments - Other | 165 | RES | 34,705 | CAEE | 0.000% | - | |
| Prepayments - Other | 165 | RES | (4,055) | CAEW | 22.852% | (927) | |
| Prepayments - Other | 165 | RES | <u>(983,688)</u> | CAGW | 22.498% | <u>(221,314)</u> | |
| | | | <u>(2,058,786)</u> | | | <u>(222,240)</u> | 8.5.2 |
| Miscellaneous Deferred Debits: | | | | | | | |
| Miscellaneous Deferred Debits | 186M | RES | (13,751,101) | SG | 8.131% | (1,118,122) | |
| Miscellaneous Deferred Debits | 186M | RES | (282,438) | SO | 6.835% | (19,305) | |
| Miscellaneous Deferred Debits | 186M | RES | (2,158,092) | CAEE | 0.000% | - | |
| Miscellaneous Deferred Debits | 186M | RES | (10,602,881) | CAGW | 22.498% | (2,385,475) | |
| Miscellaneous Deferred Debits | 186M | RES | (33,957,514) | CAGE | 0.000% | - | |
| Miscellaneous Deferred Debits | 186M | RES | <u>(1,291)</u> | JBE | 22.852% | <u>(295)</u> | |
| | | | <u>(60,753,317)</u> | | | <u>(3,523,198)</u> | 8.5.3 |
| Miscellaneous Rate Base: | | | | | | | |
| Miscellaneous Rate Base | 182M | RES | 1,568,148 | CA | Situs | - | |
| Miscellaneous Rate Base | 182M | RES | 4,102,458 | SO | 6.835% | 280,415 | |
| Miscellaneous Rate Base | 182M | RES | (202,070,919) | CAEE | 0.000% | - | |
| Miscellaneous Rate Base | 182M | RES | (3,649,804) | CAGE | 0.000% | - | |
| Miscellaneous Rate Base | 182M | RES | (5,292,551) | ID | Situs | - | |
| Miscellaneous Rate Base | 182M | RES | 4,558,096 | OR | Situs | - | |
| Miscellaneous Rate Base | 182M | RES | - | SE | 7.687% | - | |
| Miscellaneous Rate Base | 182M | RES | (9,175,962) | UT | Situs | - | |
| Miscellaneous Rate Base | 182M | RES | (12,720,417) | WY-ALL | Situs | - | |
| Miscellaneous Rate Base | 182M | RES | 3,850,971 | WY-ALL | Situs | - | |
| Miscellaneous Rate Base | 182W | RES | (0) | CA | Situs | - | |
| Miscellaneous Rate Base | 182W | RES | (1,721,491) | ID | Situs | - | |
| Miscellaneous Rate Base | 182W | RES | (5,841) | WY-ALL | Situs | - | |
| Miscellaneous Rate Base | 182W | RES | <u>-</u> | CAGE | 0.000% | <u>-</u> | |
| | | | <u>(220,557,311)</u> | | | <u>280,415</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 | (4,194,339) | SO | 6.835% | (286,695) | |
| Pension and Benefits Provisions | 2283 | RES | <u>2,634,556</u> | SO | 6.835% | <u>180,079</u> | |
| | | | <u>(1,559,783)</u> | | | <u>(106,616)</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 2017.

PacifiCorp
Washington Results of Operations - December 2017
Miscellaneous Rate Base

| Description | Account | Factor | Per Books | Ref. |
|-------------------------------|---------|--------|----------------------|-------------------|
| | | | Dec 2017 AMA Balance | |
| Current Assets: | | | | |
| Other A/R | 143 | SO | 48,558,704 | |
| Accounts Payable | 232 | SO | (6,328,614) | |
| Accounts Payable | 232 | CAEE | (3,395,699) | |
| Accounts Payable | 232 | CAGE | - | |
| Accounts Payable | 232 | OR | - | |
| Other Msc. Df. Crd. | 2533 | CAEE | - | |
| Asset Retir. Oblig. | 230 | CAEE | - | |
| Other Deferred Credit | 2533 | CAGE | (6,157,881) | |
| ARO Reg Liability | 254105 | CAEE | 19,803 | |
| ARO Reg Liability | 254105 | CAGE | (19,803) | |
| Total Current Assets | | | 32,676,510 | Ref. 8.5 |
| Materials and Supplies | | | | |
| Fuel Stock | 151 | CAEE | 185,807,970 | |
| Fuel Stock | 151 | CAEW | 1,679,468 | |
| Fuel Stock | 151 | JBE | 24,575,190 | |
| | | | 212,062,628 | Ref. 8.5 |
| Materials and Supplies | 154 | CAGE | 118,650,376 | |
| Materials and Supplies | 154 | WYP | 10,688,789 | |
| Materials and Supplies | 154 | WYU | 1,246,133 | |
| Materials and Supplies | 154 | JBG | 5,083,304 | |
| Materials and Supplies | 154 | OR | 33,716,343 | |
| Materials and Supplies | 154 | UT | 44,614,137 | |
| Materials and Supplies | 154 | CAGW | 7,699,395 | |
| Materials and Supplies | 154 | CA | 1,406,193 | |
| Materials and Supplies | 154 | WA | 5,244,847 | |
| Materials and Supplies | 154 | ID | 5,320,443 | |
| Materials and Supplies | 154 | SNPD | (1,940,945) | |
| Materials and Supplies | 154 | SO | 93,966 | |
| Materials and Supplies | 154 | SNPPS | - | |
| Materials and Supplies | 154 | CAEE | - | |
| Materials and Supplies | 154 | SG | 671,872 | |
| | | | 232,494,853 | Ref. 8.5 |
| Prepayments: | | | | |
| Prepaid Insurance | 165 | SO | 4,759,247 | |
| Prepaid Taxes | 165 | GPS | 4,862,937 | |
| Prepaid Taxes | 165 | SO | 519,969 | |
| Prepayments - Coal | 165 | CAEE | - | |
| Prepayments - Other | 165 | SO | 15,758,036 | |
| Prepayments - Other | 165 | SG | 1,175,100 | |
| Prepayments - Other | 165 | GPS | 29,333 | |
| Prepayments - Other | 165 | UT | 3,410,964 | |
| Prepayments - Other | 165 | ID | 233,557 | |
| Prepayments - Other | 165 | OR | 2,201,596 | |
| Prepayments - Other | 165 | WYP | 148,133 | |
| Prepayments - Other | 165 | CAGE | 1,105,748 | |
| Prepayments - Other | 165 | CAEE | (34,705) | |
| Prepayments - Other | 165 | CAEW | 4,055 | |
| Prepayments - Other | 165 | CAGW | 983,688 | |
| Total Prepayments | | | 35,157,659 | Ref. 8.5.1 |

PacifiCorp
 Washington Results of Operations - December 2017
 Miscellaneous Rate Base

| Description | Account | Factor | Per Books | |
|--|---------|--------|----------------------|-------------------|
| | | | Dec 2017 AMA Balance | Ref. |
| Miscellaneous Deferred Debits: | | | | |
| Miscellaneous Deferred Debits | 186M | SG | 13,751,101 | |
| Miscellaneous Deferred Debits | 186M | SO | 282,438 | |
| Miscellaneous Deferred Debits | 186M | CAEE | 2,158,092 | |
| Miscellaneous Deferred Debits | 186M | CAGW | 10,602,881 | |
| Miscellaneous Deferred Debits | 186M | CAGE | 33,957,514 | |
| Miscellaneous Deferred Debits | 186M | JBE | 1,291 | |
| Total Miscellaneous Deferred Debits | | | 60,753,317 | Ref. 8.5.1 |
| Miscellaneous Rate Base: | | | | |
| Miscellaneous Rate Base | 182M | CA | (1,568,148) | |
| Miscellaneous Rate Base | 182M | SO | (4,102,458) | |
| Miscellaneous Rate Base | 182M | CAEE | 202,070,919 | |
| Miscellaneous Rate Base | 182M | CAGE | 3,649,804 | |
| Miscellaneous Rate Base | 182M | ID | 5,292,551 | |
| Miscellaneous Rate Base | 182M | OR | (4,558,096) | |
| Miscellaneous Rate Base | 182M | SE | - | |
| Miscellaneous Rate Base | 182M | UT | 9,175,962 | |
| Miscellaneous Rate Base | 182M | WYP | 12,720,417 | |
| Miscellaneous Rate Base | 182M | WYU | (3,850,971) | |
| Miscellaneous Rate Base | 182W | CA | 0 | |
| Miscellaneous Rate Base | 182W | ID | 1,721,491 | |
| Miscellaneous Rate Base | 182W | WYP | 5,841 | |
| Miscellaneous Rate Base | 182W | CAGE | - | |
| Total Miscellaneous Rate Base | | | 220,557,311 | 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 | (20,244) | WA | Situs | (20,244) | 8.6.1 |
| Adjustment to Tax: | | | | | | | |
| Schedule M Adjustment | SCHMDT | RES | 20,244 | WA | Situs | 20,244 | 8.6.1 |
| Adjustment to Rate Base: | | | | | | | |
| Remove Unamortized AMA Balance | 312 | RES | (294,828) | WA | Situs | (294,828) | 8.6.1 |

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) | | (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) | 8.6 | (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 2002 Depreciation Study (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 Expense: | | | | | | | |
| WA Customer Service Deposit Interest | 4311 | RES | 24,520 | WA | Situs | 24,520 | 8.7.1 |
| Adjustment to Rate Base: | | | | | | | |
| WA Customer Service Deposits | 235 | RES | (2,953,729) | WA | Situs | (2,953,729) | 8.7.1 |

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 2017
 Customer Service Deposits
 State of Washington

Customer Service Deposits - Interest Expense

GL 585100

| Month | Amount | |
|-------------------------|---------------|-----------------|
| Jan-17 | 6,161 | |
| Feb-17 | 1,357 | |
| Mar-17 | 1,083 | |
| Apr-17 | 1,439 | |
| May-17 | 1,491 | |
| Jun-17 | 1,168 | |
| Jul-17 | 2,075 | |
| Aug-17 | 1,325 | |
| Sep-17 | 2,015 | |
| Oct-17 | 1,700 | |
| Nov-17 | 1,923 | |
| Dec-17 | 2,782 | |
| Interest Expense | 24,520 | Ref. 8.7 |

Customer Service Deposits - Balances

GL Accounts 230140, 115050

| Month | Balance | |
|--------------------|------------------|-----------------|
| Dec-16 | 3,081,130 | |
| Jan-17 | 3,041,486 | |
| Feb-17 | 3,052,921 | |
| Mar-17 | 3,042,873 | |
| Apr-17 | 2,977,587 | |
| May-17 | 2,920,707 | |
| Jun-17 | 2,905,871 | |
| Jul-17 | 2,873,276 | |
| Aug-17 | 2,877,279 | |
| Sep-17 | 2,902,039 | |
| Oct-17 | 2,902,081 | |
| Nov-17 | 2,937,759 | |
| Dec-17 | 2,940,611 | |
| AMA Balance | 2,953,729 | Ref. 8.7 |

| | <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 Rate Base: | | | | | | | |
| Investor Supplied Working Capital | CWC | RES | 24,929,565 | WA | Situs | 24,929,565 | 8.8.1 |

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 2017
 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: | 1,846,688,534 | 1,407,159,637 | 14,131,715,816 | 14,562,854,547 | 431,138,731 | 5.78% | 24,929,565 |

Ref. 8.8

| | <u>ACCOUNT</u> | <u>Type</u> | <u>TOTAL COMPANY</u> | <u>FACTOR</u> | <u>FACTOR %</u> | <u>WASHINGTON ALLOCATED</u> | <u>REF#</u> |
|---------------------------------|----------------|-------------|--------------------------|---------------|-----------------|---------------------------------|-------------|
| Adjustment to Rate Base: | | | | | | | |
| Steam Plant | 312 | RES | (223,122,627) | JBG | 22.498% | (50,198,952) | 8.9.1 |
| Steam Plant | 108SP | RES | 9,882,822 | JBG | 22.498% | 2,223,474 | 8.9.1 |
| Adjustment to Tax | | | | | | | |
| Accum Def Income Tax | 282 | RES | 9,682,823 | JBG | 22.498% | 2,178,477 | |

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 2017
 Removal of Bridger SCR

Depreciation Rates:

Steam JBG 2.788%
 General JBG 4.949%

| | Capital Additions | | Balance | | Depreciation Expense | | Depreciation Reserve | |
|--------|-------------------|---------|-------------|---------|----------------------|---------|----------------------|---------|
| | Steam | General | Steam | General | Steam | General | Steam | General |
| Nov-15 | 100,220,454 | - | 100,220,454 | - | 116,427 | - | (116,427) | - |
| Dec-15 | 1,313,113 | 6,941 | 1,320,054 | 6,941 | 234,380 | 14 | (350,807) | (14) |
| Jan-16 | 885,720 | 335 | 886,055 | 7,276 | 236,934 | 29 | (587,741) | (44) |
| Feb-16 | 910,802 | 63 | 910,865 | 7,339 | 239,021 | 30 | (826,762) | (74) |
| Mar-16 | 366,401 | (7,339) | 359,062 | - | 240,505 | (74) | (1,067,267) | 0 |
| Apr-16 | 13,071 | - | 13,071 | - | 240,946 | - | (1,308,213) | 0 |
| May-16 | (9,909) | - | (9,909) | - | 240,949 | - | (1,549,163) | 0 |
| Jun-16 | 11,326 | - | 11,326 | - | 240,951 | - | (1,790,114) | 0 |
| Jul-16 | (44,262) | - | (44,262) | - | 240,913 | - | (2,031,027) | 0 |
| Aug-16 | 4,493 | - | 4,493 | - | 240,867 | - | (2,271,893) | 0 |
| Sep-16 | - | - | - | - | 240,872 | - | (2,512,765) | 0 |
| Oct-16 | 3,962,373 | - | 3,962,373 | - | 245,475 | - | (2,758,240) | 0 |
| Nov-16 | 114,351,365 | - | 114,351,365 | - | 382,921 | - | (3,141,161) | 0 |
| Dec-16 | 921,773 | - | 921,773 | - | 516,835 | - | (3,657,997) | 0 |
| Jan-17 | 596,904 | - | 596,904 | - | 518,600 | - | (4,176,596) | 0 |
| Feb-17 | 25,519 | - | 25,519 | - | 519,323 | - | (4,695,919) | 0 |
| Mar-17 | (356,501) | - | (356,501) | - | 518,938 | - | (5,214,857) | 0 |
| Apr-17 | 18,450 | - | 18,450 | - | 518,545 | - | (5,733,403) | 0 |
| May-17 | 43,448 | - | 43,448 | - | 518,617 | - | (6,252,020) | 0 |
| Jun-17 | 87,072 | - | 87,072 | - | 518,769 | - | (6,770,789) | 0 |
| Jul-17 | (38,428) | - | (38,428) | - | 518,825 | - | (7,289,614) | 0 |
| Aug-17 | 6,854 | - | 6,854 | - | 518,789 | - | (7,808,403) | 0 |
| Sep-17 | (41,608) | - | (41,608) | - | 518,748 | - | (8,327,152) | 0 |
| Oct-17 | 4,625 | - | 4,625 | - | 518,705 | - | (8,845,857) | 0 |
| Nov-17 | (131,314) | - | (131,314) | - | 518,558 | - | (9,364,415) | 0 |
| Dec-17 | 885 | - | 885 | - | 518,407 | - | (9,882,822) | 0 |
| | 223,122,627 | - | 223,122,627 | (0) | 9,882,822 | (0) | (9,882,822) | 0 |

Ref 8.9

Ref 8.9

| | ACCOUNT | Type | TOTAL COMPANY | FACTOR | FACTOR % | WASHINGTON ALLOCATED | REF# |
|--------------------------|---------|------|--------------------|--------|----------|-------------------------|--------|
| Adjustment to Rate Base: | 302 | RES | 2,140,097 | CAGW | 22.498% | 481,487 | 8.10.7 |
| | 303 | RES | 459 | CA | Situs | - | 8.10.7 |
| | 303 | RES | (1,801) | CAEE | 0.000% | - | 8.10.7 |
| | 303 | RES | 8,407,316 | CAGE | 0.000% | - | 8.10.7 |
| | 303 | RES | 418,748 | CAGW | 22.498% | 94,212 | 8.10.7 |
| | 303 | RES | (96,417) | CN | 7.071% | (6,817) | 8.10.7 |
| | 303 | RES | 2,263 | ID | Situs | - | 8.10.7 |
| | 303 | RES | 1,065,818 | JBG | 22.498% | 239,792 | 8.10.7 |
| | 303 | RES | 1,470 | OR | Situs | - | 8.10.7 |
| | 303 | RES | 71 | SG | 8.131% | 6 | 8.10.7 |
| | 303 | RES | 10,241,621 | SO | 6.835% | 700,044 | 8.10.7 |
| | 303 | RES | 200,628 | UT | Situs | - | 8.10.7 |
| | 303 | RES | 78,199 | WY-ALL | Situs | - | 8.10.7 |
| | 310 | RES | 261,795 | CAGE | 0.000% | - | 8.10.7 |
| | 311 | RES | 10,470,101 | CAGE | 0.000% | - | 8.10.7 |
| | 311 | RES | 652,235 | CAGW | 22.498% | 146,742 | 8.10.7 |
| | 311 | RES | 1,064,229 | JBG | 22.498% | 239,434 | 8.10.7 |
| | 312 | RES | 44,145,069 | CAGE | 0.000% | - | 8.10.7 |
| | 312 | RES | 1,369,376 | CAGW | 22.498% | 308,087 | 8.10.7 |
| | 312 | RES | 8,936,012 | JBG | 22.498% | 2,010,457 | 8.10.7 |
| | 314 | RES | 2,949,138 | CAGE | 0.000% | - | 8.10.7 |
| | 314 | RES | 403,709 | CAGW | 22.498% | 90,828 | 8.10.7 |
| | 314 | RES | 308,019 | JBG | 22.498% | 69,299 | 8.10.7 |
| | 315 | RES | (253,607) | CAGE | 0.000% | - | 8.10.7 |
| | 315 | RES | 42,155 | CAGW | 22.498% | 9,484 | 8.10.7 |
| | 315 | RES | (978,449) | CAGE | 0.000% | - | 8.10.7 |
| | 316 | RES | 151,174 | CAGW | 22.498% | 34,012 | 8.10.7 |
| | 316 | RES | 14,429 | CAGE | 0.000% | - | 8.10.7 |
| | 316 | RES | 159,715 | CAGW | 22.498% | 35,933 | 8.10.7 |
| | 330 | RES | 1,790,453 | CAGW | 22.498% | 402,823 | 8.10.7 |
| | 331 | RES | 621,049 | CAGE | 0.000% | - | 8.10.7 |
| | 331 | RES | 6,410,032 | CAGW | 22.498% | 1,442,153 | 8.10.7 |
| | 332 | RES | 3,856,470 | CAGE | 0.000% | - | 8.10.7 |
| | 332 | RES | 2,148,605 | CAGW | 22.498% | 483,401 | 8.10.7 |
| | 333 | RES | 97,703 | CAGE | 0.000% | - | 8.10.7 |
| | 333 | RES | 47,133 | CAGW | 22.498% | 10,604 | 8.10.7 |
| | 334 | RES | 478,269 | CAGE | 0.000% | - | 8.10.7 |
| | 334 | RES | 574,556 | CAGW | 22.498% | 129,266 | 8.10.7 |
| | 335 | RES | (914) | CAGW | 22.498% | (206) | 8.10.7 |
| | 336 | RES | 50,207 | CAGE | 0.000% | - | 8.10.7 |
| | 336 | RES | 258,551 | CAGW | 22.498% | 58,170 | 8.10.7 |
| | | | <u>108,485,684</u> | | | <u>6,979,210</u> | |

Description of Adjustment

This adjustment walks forward December 2017 Average-of-Monthly-Average electric plant in-service balances to End-of-Period levels as of December 31, 2017.

| Adjustment to Rate Base: | ACCOUNT | Type | TOTAL | | | WASHINGTON | |
|--------------------------|---------|------|--------------------|--------|----------|-------------------|--------|
| | | | COMPANY | FACTOR | FACTOR % | ALLOCATED | REF# |
| | 341 | RES | 39,958 | CAGE | 0.000% | - | 8.10.7 |
| | 341 | RES | 307,481 | CAGW | 22.498% | 69,178 | 8.10.8 |
| | 342 | RES | 1,628 | CAGE | 0.000% | - | 8.10.8 |
| | 343 | RES | 348,649 | CAGE | 0.000% | - | 8.10.8 |
| | 343 | RES | 2,274,283 | CAGW | 22.498% | 511,677 | 8.10.8 |
| | 344 | RES | 609,290 | CAGE | 0.000% | - | 8.10.8 |
| | 344 | RES | 401,055 | CAGW | 22.498% | 90,231 | 8.10.8 |
| | 345 | RES | 51,013 | CAGE | 0.000% | - | 8.10.8 |
| | 345 | RES | (105,833) | CAGW | 22.498% | (23,811) | 8.10.8 |
| | 346 | RES | 4,201 | CAGE | 0.000% | - | 8.10.8 |
| | 346 | RES | 35,652 | CAGW | 22.498% | 8,021 | 8.10.8 |
| | 350 | RES | 5,432,782 | CAGE | 0.000% | - | 8.10.8 |
| | 350 | RES | 487,575 | CAGW | 22.498% | 109,696 | 8.10.8 |
| | 352 | RES | 3,831,839 | CAGE | 0.000% | - | 8.10.8 |
| | 352 | RES | 8,291,660 | CAGW | 22.498% | 1,865,488 | 8.10.8 |
| | 352 | RES | 24,359 | JBG | 22.498% | 5,480 | 8.10.8 |
| | 353 | RES | 23,460,717 | CAGE | 0.000% | - | 8.10.8 |
| | 353 | RES | 37,354,417 | CAGW | 22.498% | 8,404,135 | 8.10.8 |
| | 353 | RES | 242,117 | JBG | 22.498% | 54,472 | 8.10.8 |
| | 354 | RES | 2,858,176 | CAGE | 0.000% | - | 8.10.8 |
| | 354 | RES | 168,343 | CAGW | 22.498% | 37,874 | 8.10.8 |
| | 355 | RES | 8,712,006 | CAGE | 0.000% | - | 8.10.8 |
| | 355 | RES | 4,868,674 | CAGW | 22.498% | 1,095,372 | 8.10.8 |
| | 355 | RES | (249) | JBG | 22.498% | (56) | 8.10.8 |
| | 355 | RES | 333 | SG | 8.131% | 27 | 8.10.8 |
| | 356 | RES | 10,803,617 | CAGE | 0.000% | - | 8.10.8 |
| | 356 | RES | 2,373,003 | CAGW | 22.498% | 533,887 | 8.10.8 |
| | 356 | RES | (2,487) | JBG | 22.498% | (560) | 8.10.8 |
| | 360 | RES | 128,585 | ID | Situs | - | 8.10.8 |
| | 360 | RES | 195,628 | OR | Situs | - | 8.10.8 |
| | 360 | RES | (970,580) | UT | Situs | - | 8.10.8 |
| | 360 | RES | 487 | WY-ALL | Situs | - | 8.10.8 |
| | 361 | RES | 11,710 | CA | Situs | - | 8.10.8 |
| | 361 | RES | 128 | ID | Situs | - | 8.10.8 |
| | 361 | RES | 750,759 | OR | Situs | - | 8.10.8 |
| | 361 | RES | 839,978 | UT | Situs | - | 8.10.9 |
| | 361 | RES | 630,654 | WA | Situs | 630,654 | 8.10.9 |
| | 361 | RES | 6,286 | WY-ALL | Situs | - | 8.10.9 |
| | | | <u>114,467,895</u> | | | <u>13,391,768</u> | |

Description of Adjustment

This adjustment walks forward December 2017 Average-of-Monthly-Average electric plant in-service balances to End-of-Period levels as of December 31, 2017.

| Adjustment to Rate Base: | ACCOUNT | Type | TOTAL | | | WASHINGTON | |
|--------------------------|---------|------|-------------------|--------|----------|-------------------|--------|
| | | | COMPANY | FACTOR | FACTOR % | ALLOCATED | REF# |
| | 361 | RES | (476) | WY-ALL | Situs | - | 8.10.9 |
| | 362 | RES | 48,318 | CA | Situs | - | 8.10.9 |
| | 362 | RES | 180,510 | ID | Situs | - | 8.10.9 |
| | 362 | RES | 4,422,280 | OR | Situs | - | 8.10.9 |
| | 362 | RES | 5,306,819 | UT | Situs | - | 8.10.9 |
| | 362 | RES | 7,388,142 | WA | Situs | 7,388,142 | 8.10.9 |
| | 362 | RES | 141,441 | WY-ALL | Situs | - | 8.10.9 |
| | 362 | RES | 37,742 | WY-ALL | Situs | - | 8.10.9 |
| | 364 | RES | 459,598 | CA | Situs | - | 8.10.9 |
| | 364 | RES | 968,274 | ID | Situs | - | 8.10.9 |
| | 364 | RES | 4,873,720 | OR | Situs | - | 8.10.9 |
| | 364 | RES | 5,405,466 | UT | Situs | - | 8.10.9 |
| | 364 | RES | 1,414,542 | WA | Situs | 1,414,542 | 8.10.9 |
| | 364 | RES | 1,502,479 | WY-ALL | Situs | - | 8.10.9 |
| | 364 | RES | 186,386 | WY-ALL | Situs | - | 8.10.9 |
| | 365 | RES | 178,606 | CA | Situs | - | 8.10.9 |
| | 365 | RES | 410,632 | ID | Situs | - | 8.10.9 |
| | 365 | RES | 2,426,745 | OR | Situs | - | 8.10.9 |
| | 365 | RES | 2,594,743 | UT | Situs | - | 8.10.9 |
| | 365 | RES | 877,929 | WA | Situs | 877,929 | 8.10.9 |
| | 365 | RES | 765,754 | WY-ALL | Situs | - | 8.10.9 |
| | 365 | RES | 55,757 | WY-ALL | Situs | - | 8.10.9 |
| | 366 | RES | 59,660 | CA | Situs | - | 8.10.9 |
| | 366 | RES | 155,065 | ID | Situs | - | 8.10.9 |
| | 366 | RES | 1,032,618 | OR | Situs | - | 8.10.9 |
| | 366 | RES | 3,282,205 | UT | Situs | - | 8.10.9 |
| | 366 | RES | 287,422 | WA | Situs | 287,422 | 8.10.9 |
| | 366 | RES | 414,593 | WY-ALL | Situs | - | 8.10.9 |
| | 366 | RES | 61,526 | WY-ALL | Situs | - | 8.10.9 |
| | 367 | RES | 59,075 | CA | Situs | - | 8.10.9 |
| | 367 | RES | 291,575 | ID | Situs | - | 8.10.9 |
| | 367 | RES | 2,393,050 | OR | Situs | - | 8.10.9 |
| | 367 | RES | 7,499,629 | UT | Situs | - | 8.10.9 |
| | 367 | RES | 688,737 | WA | Situs | 688,737 | 8.10.9 |
| | 367 | RES | 526,650 | WY-ALL | Situs | - | 8.10.9 |
| | 367 | RES | 87,675 | WY-ALL | Situs | - | 8.10.9 |
| | 368 | RES | 453,276 | CA | Situs | - | 8.10.9 |
| | 368 | RES | 1,012,907 | ID | Situs | - | 8.10.9 |
| | 368 | RES | 5,087,811 | OR | Situs | - | 8.10.9 |
| | 368 | RES | 9,677,595 | UT | Situs | - | 8.10.9 |
| | 368 | RES | 940,878 | WA | Situs | 940,878 | 8.10.9 |
| | 368 | RES | 1,397,857 | WY-ALL | Situs | - | 8.10.9 |
| | 368 | RES | 123,096 | WY-ALL | Situs | - | 8.10.9 |
| | | | <u>75,178,308</u> | | | <u>11,597,650</u> | |

Description of Adjustment

This adjustment walks forward December 2017 Average-of-Monthly-Average electric plant in-service balances to End-of-Period levels as of December 31, 2017.

| | ACCOUNT | Type | TOTAL COMPANY | FACTOR | FACTOR % | WASHINGTON ALLOCATED | REF# |
|--------------------------|---------|------|-------------------|--------|----------|-------------------------|---------|
| Adjustment to Rate Base: | 369 | RES | 305,337 | CA | Situs | - | 8.10.9 |
| | 369 | RES | 914,689 | ID | Situs | - | 8.10.9 |
| | 369 | RES | 5,973,287 | OR | Situs | - | 8.10.9 |
| | 369 | RES | 8,523,044 | UT | Situs | - | 8.10.9 |
| | 369 | RES | 1,067,015 | WA | Situs | 1,067,015 | 8.10.9 |
| | 369 | RES | 747,065 | WY-ALL | Situs | - | 8.10.9 |
| | 369 | RES | 445,676 | WY-ALL | Situs | - | 8.10.9 |
| | 370 | RES | 45,925 | CA | Situs | - | 8.10.10 |
| | 370 | RES | 263,122 | ID | Situs | - | 8.10.10 |
| | 370 | RES | 4,066,181 | OR | Situs | - | 8.10.10 |
| | 370 | RES | 2,116,863 | UT | Situs | - | 8.10.10 |
| | 370 | RES | 222,180 | WA | Situs | 222,180 | 8.10.10 |
| | 370 | RES | 150,673 | WY-ALL | Situs | - | 8.10.10 |
| | 370 | RES | 24,899 | WY-ALL | Situs | - | 8.10.10 |
| | 371 | RES | 630 | CA | Situs | - | 8.10.10 |
| | 371 | RES | 258 | ID | Situs | - | 8.10.10 |
| | 371 | RES | 8,238 | OR | Situs | - | 8.10.10 |
| | 371 | RES | (19,604) | UT | Situs | - | 8.10.10 |
| | 371 | RES | (1,142) | WA | Situs | (1,142) | 8.10.10 |
| | 371 | RES | 843 | WY-ALL | Situs | - | 8.10.10 |
| | 373 | RES | 11,769 | CA | Situs | - | 8.10.10 |
| | 373 | RES | 5,786 | ID | Situs | - | 8.10.10 |
| | 373 | RES | 152,521 | OR | Situs | - | 8.10.10 |
| | 373 | RES | 80,539 | UT | Situs | - | 8.10.10 |
| | 373 | RES | 91,100 | WA | Situs | 91,100 | 8.10.10 |
| | 373 | RES | 15,044 | WY-ALL | Situs | - | 8.10.10 |
| | 373 | RES | 333 | WY-ALL | Situs | - | 8.10.10 |
| | 389 | RES | (2,732) | UT | Situs | - | 8.10.10 |
| | 389 | RES | 144,379 | WY-ALL | Situs | - | 8.10.10 |
| | 390 | RES | 11,047 | CA | Situs | - | 8.10.10 |
| | 390 | RES | 13,286 | CAGE | 0.000% | - | 8.10.10 |
| | 390 | RES | (45,136) | CAGW | 22.498% | (10,155) | 8.10.10 |
| | 390 | RES | 4,252 | CN | 7.071% | 301 | 8.10.10 |
| | 390 | RES | 231,403 | ID | Situs | - | 8.10.10 |
| | 390 | RES | 346,497 | OR | Situs | - | 8.10.10 |
| | 390 | RES | 20,383 | SO | 6.835% | 1,393 | 8.10.10 |
| | 390 | RES | 704,910 | UT | Situs | - | 8.10.10 |
| | 390 | RES | 21,530 | WA | Situs | 21,530 | 8.10.10 |
| | 390 | RES | 2,352,146 | WY-ALL | Situs | - | 8.10.10 |
| | 390 | RES | 7,079 | WY-ALL | Situs | - | 8.10.10 |
| | 391 | RES | (79) | CA | Situs | - | 8.10.10 |
| | 391 | RES | (13,169) | CAEE | 0.000% | - | 8.10.10 |
| | 391 | RES | (79,221) | CAGE | 0.000% | - | 8.10.10 |
| | 391 | RES | (22,105) | CAGW | 22.498% | (4,973) | 8.10.10 |
| | 391 | RES | 516,184 | CN | 7.071% | 36,498 | 8.10.10 |
| | 391 | RES | 29,834 | ID | Situs | - | 8.10.10 |
| | | | <u>29,452,760</u> | | | <u>1,423,747</u> | |

Description of Adjustment

This adjustment walks forward December 2017 Average-of-Monthly-Average electric plant in-service balances to End-of-Period levels as of December 31, 2017.

| ACCOUNT | Type | TOTAL | FACTOR | FACTOR % | WASHINGTON | REF# |
|---------------------------------|------|-------------------|--------|----------|------------------|---------|
| | | COMPANY | | | ALLOCATED | |
| Adjustment to Rate Base: | | | | | | |
| 391 | RES | (9,050) | JBG | 22.498% | (2,036) | 8.10.10 |
| 391 | RES | 11,085 | OR | Situs | - | 8.10.10 |
| 391 | RES | 8,090,697 | SO | 6.835% | 553,022 | 8.10.11 |
| 391 | RES | 29,743 | UT | Situs | - | 8.10.11 |
| 391 | RES | 24,739 | WA | Situs | 24,739 | 8.10.11 |
| 391 | RES | 132,939 | WY-ALL | Situs | - | 8.10.11 |
| 391 | RES | 9,587 | WY-ALL | Situs | - | 8.10.11 |
| 392 | RES | (1,061) | CA | Situs | - | 8.10.11 |
| 392 | RES | (1) | CAEE | 0.000% | - | 8.10.11 |
| 392 | RES | 176,221 | CAGE | 0.000% | - | 8.10.11 |
| 392 | RES | 224,605 | CAGW | 22.498% | 50,532 | 8.10.11 |
| 392 | RES | 621,420 | ID | Situs | - | 8.10.11 |
| 392 | RES | 446,489 | JBG | 22.498% | 100,453 | 8.10.11 |
| 392 | RES | 982,418 | OR | Situs | - | 8.10.11 |
| 392 | RES | 1,750,863 | SO | 6.835% | 119,676 | 8.10.11 |
| 392 | RES | 1,466,767 | UT | Situs | - | 8.10.11 |
| 392 | RES | 217,174 | WA | Situs | 217,174 | 8.10.11 |
| 392 | RES | 357,922 | WY-ALL | Situs | - | 8.10.11 |
| 392 | RES | 152,370 | WY-ALL | Situs | - | 8.10.11 |
| 393 | RES | (938) | CA | Situs | - | 8.10.11 |
| 393 | RES | 5,275 | CAGE | 0.000% | - | 8.10.11 |
| 393 | RES | 3,339 | CAGW | 22.498% | 751 | 8.10.11 |
| 393 | RES | 4,036 | ID | Situs | - | 8.10.11 |
| 393 | RES | 73,814 | OR | Situs | - | 8.10.11 |
| 393 | RES | 64,058 | SO | 6.835% | 4,379 | 8.10.11 |
| 393 | RES | 93,664 | UT | Situs | - | 8.10.11 |
| 393 | RES | (8,167) | WA | Situs | (8,167) | 8.10.11 |
| 393 | RES | 775 | WY-ALL | Situs | - | 8.10.11 |
| 394 | RES | 13,981 | CA | Situs | - | 8.10.11 |
| 394 | RES | (219) | CAEE | 0.000% | - | 8.10.11 |
| 394 | RES | 593,015 | CAGE | 0.000% | - | 8.10.11 |
| 394 | RES | 116,994 | CAGW | 22.498% | 26,322 | 8.10.11 |
| 394 | RES | 56,499 | ID | Situs | - | 8.10.11 |
| 394 | RES | 36,396 | JBG | 22.498% | 8,188 | 8.10.11 |
| 394 | RES | 73,600 | OR | Situs | - | 8.10.11 |
| 394 | RES | (166) | SO | 6.835% | (11) | 8.10.11 |
| 394 | RES | 1,620,980 | UT | Situs | - | 8.10.11 |
| 394 | RES | 38,730 | WA | Situs | 38,730 | 8.10.11 |
| 394 | RES | 44,621 | WY-ALL | Situs | - | 8.10.11 |
| 394 | RES | (1,148) | WY-ALL | Situs | - | 8.10.11 |
| 395 | RES | 12,945 | CA | Situs | - | 8.10.11 |
| 395 | RES | 92,600 | CAEE | 0.000% | - | 8.10.11 |
| 395 | RES | 51,901 | CAGE | 0.000% | - | 8.10.11 |
| | | <u>17,671,509</u> | | | <u>1,133,752</u> | |

Description of Adjustment

This adjustment walks forward December 2017 Average-of-Monthly-Average electric plant in-service balances to End-of-Period levels as of December 31, 2017.

| | ACCOUNT | Type | TOTAL COMPANY | FACTOR | FACTOR % | WASHINGTON ALLOCATED | REF# |
|---------------------------------|---------|------|-------------------|--------|----------|-------------------------|---------|
| Adjustment to Rate Base: | | | | | | | |
| | 395 | RES | 68,029 | CAGW | 22.498% | 15,305 | 8.10.11 |
| | 395 | RES | 2,190 | ID | Situs | - | 8.10.11 |
| | 395 | RES | 23,503 | JBG | 22.498% | 5,288 | 8.10.11 |
| | 395 | RES | 419,042 | OR | Situs | - | 8.10.11 |
| | 395 | RES | 37,949 | SO | 6.835% | 2,594 | 8.10.11 |
| | 395 | RES | 76,566 | UT | Situs | - | 8.10.11 |
| | 395 | RES | 12,048 | WA | Situs | 12,048 | 8.10.11 |
| | 395 | RES | 88,658 | WY-ALL | Situs | - | 8.10.11 |
| | 395 | RES | (406) | WY-ALL | Situs | - | 8.10.11 |
| | 396 | RES | 24,119 | CA | Situs | - | 8.10.11 |
| | 396 | RES | 1,001,651 | CAGE | 0.000% | - | 8.10.12 |
| | 396 | RES | 140,413 | CAGW | 22.498% | 31,591 | 8.10.12 |
| | 396 | RES | 567,871 | ID | Situs | - | 8.10.12 |
| | 396 | RES | 233,282 | JBG | 22.498% | 52,485 | 8.10.12 |
| | 396 | RES | 955,809 | OR | Situs | - | 8.10.12 |
| | 396 | RES | 795,859 | SO | 6.835% | 54,399 | 8.10.12 |
| | 396 | RES | 1,528,678 | UT | Situs | - | 8.10.12 |
| | 396 | RES | 834,461 | WA | Situs | 834,461 | 8.10.12 |
| | 396 | RES | 190,640 | WY-ALL | Situs | - | 8.10.12 |
| | 396 | RES | 407,556 | WY-ALL | Situs | - | 8.10.12 |
| | 397 | RES | 119,816 | CA | Situs | - | 8.10.12 |
| | 397 | RES | 2,173,365 | CAGE | 0.000% | - | 8.10.12 |
| | 397 | RES | 1,830,330 | CAGW | 22.498% | 411,794 | 8.10.12 |
| | 397 | RES | 256,138 | CN | 7.071% | 18,111 | 8.10.12 |
| | 397 | RES | 57,932 | ID | Situs | - | 8.10.12 |
| | 397 | RES | 109,317 | JBG | 22.498% | 24,595 | 8.10.12 |
| | 397 | RES | 2,797,295 | OR | Situs | - | 8.10.12 |
| | 397 | RES | 1,325,934 | SO | 6.835% | 90,631 | 8.10.12 |
| | 397 | RES | 545,844 | UT | Situs | - | 8.10.12 |
| | 397 | RES | 129,826 | WA | Situs | 129,826 | 8.10.12 |
| | 397 | RES | (402,046) | WY-ALL | Situs | - | 8.10.12 |
| | 397 | RES | 23,612 | WY-ALL | Situs | - | 8.10.12 |
| | 398 | RES | 11,438 | CAGE | 0.000% | - | 8.10.12 |
| | 398 | RES | 2,082 | CAGW | 22.498% | 468 | 8.10.12 |
| | 398 | RES | 7,048 | CN | 7.071% | 498 | 8.10.12 |
| | 398 | RES | 6,940 | ID | Situs | - | 8.10.12 |
| | 398 | RES | 3,300 | JBG | 22.498% | 743 | 8.10.12 |
| | 398 | RES | 2,873 | OR | Situs | - | 8.10.12 |
| | 398 | RES | 15,676 | SO | 6.835% | 1,071 | 8.10.12 |
| | 398 | RES | 16,867 | UT | Situs | - | 8.10.12 |
| | 398 | RES | (39) | WA | Situs | (39) | 8.10.12 |
| | 398 | RES | 14,295 | WY-ALL | Situs | - | 8.10.12 |
| | DP | RES | 528,723 | CA | Situs | - | 8.10.12 |
| | | | <u>16,984,482</u> | | | <u>1,685,869</u> | |

Description of Adjustment

This adjustment walks forward December 2017 Average-of-Monthly-Average electric plant in-service balances to End-of-Period levels as of December 31, 2017.

| | <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: | | | | | | | |
| | DP | RES | 1,851,577 | ID | Situs | - | 8.10.12 |
| | DP | RES | 9,480,829 | OR | Situs | - | 8.10.12 |
| | DP | RES | (227,085) | UT | Situs | - | 8.10.12 |
| | DP | RES | (6,028,535) | WA | Situs | (6,028,535) | 8.10.12 |
| | DP | RES | 1,724,653 | WY-ALL | Situs | - | 8.10.12 |
| | GP | RES | 23,906,982 | SO | 6.835% | 1,634,110 | 8.10.12 |
| | OP | RES | 15,494 | SG | 8.131% | 1,260 | 8.10.13 |
| | SP | RES | (7,542,462) | CAGE | 0.000% | - | 8.10.13 |
| | SP | RES | - | CAGW | 22.498% | - | 8.10.13 |
| | SP | RES | 8,702,400 | SG | 8.131% | 707,605 | 8.10.13 |
| | TP | RES | (10,112,365) | CAGE | 0.000% | - | 8.10.13 |
| | TP | RES | 2,092,174 | CAGW | 22.498% | 470,705 | 8.10.13 |
| | | | <u>23,863,661</u> | | | <u>(3,214,855)</u> | |
| Adjustment Summary: | | | | | | | |
| | | | 108,485,684 | | | 6,979,210 | 8.10 |
| | | | 114,467,895 | | | 13,391,768 | 8.10.1 |
| | | | 75,178,308 | | | 11,597,650 | 8.10.2 |
| | | | 29,452,760 | | | 1,423,747 | 8.10.3 |
| | | | 17,671,509 | | | 1,133,752 | 8.10.4 |
| | | | 16,984,482 | | | 1,685,869 | 8.10.5 |
| | | | <u>23,863,661</u> | | | <u>(3,214,855)</u> | 8.10.6 |
| Total Adjustment | | | <u>386,104,299</u> | | | <u>32,997,142</u> | |

Description of Adjustment

This adjustment walks forward December 2017 Average-of-Monthly-Average electric plant in-service balances to End-of-Period levels as of December 31, 2017.

PacifiCorp
 Washington Results of Operations - December 2017
 End-of-Period Plant Balances

| Indicator | Account | Factor | Dec 2017 AMA | Dec 2017 EOP | Adjustment | Reference |
|-----------|---------|--------|---------------|---------------|------------|-------------|
| 302CAGE | 302 | CAGE | 14,386,245 | 14,386,245 | - | |
| 302CAGW | 302 | CAGW | 179,288,987 | 181,429,083 | 2,140,097 | Ref. 8.10 |
| 302IDU | 302 | IDU | 1,000,000 | 1,000,000 | - | |
| 302UT | 302 | UT | (32,081,215) | (32,081,215) | - | |
| 303CA | 303 | CA | 472,462 | 472,921 | 459 | Ref. 8.10 |
| 303CAEE | 303 | CAEE | 16,455 | 14,653 | (1,801) | Ref. 8.10 |
| 303CAGE | 303 | CAGE | 75,979,159 | 84,386,474 | 8,407,316 | Ref. 8.10 |
| 303CAGW | 303 | CAGW | 74,715,946 | 75,134,694 | 418,748 | Ref. 8.10 |
| 303CN | 303 | CN | 145,060,975 | 144,964,558 | (96,417) | Ref. 8.10 |
| 303IDU | 303 | IDU | 3,356,055 | 3,358,318 | 2,263 | Ref. 8.10 |
| 303JBG | 303 | JBG | 1,088,042 | 2,153,861 | 1,065,818 | Ref. 8.10 |
| 303OR | 303 | OR | 4,624,396 | 4,625,866 | 1,470 | Ref. 8.10 |
| 303SG | 303 | SG | 1,600,116 | 1,600,187 | 71 | Ref. 8.10 |
| 303SO | 303 | SO | 369,890,494 | 380,132,115 | 10,241,621 | Ref. 8.10 |
| 303UT | 303 | UT | 4,104,730 | 4,305,358 | 200,628 | Ref. 8.10 |
| 303WA | 303 | WA | 2,021,245 | 2,021,245 | - | |
| 303WYP | 303 | WYP | 1,118,545 | 1,196,743 | 78,199 | Ref. 8.10 |
| 310CAGE | 310 | CAGE | 89,745,702 | 90,007,497 | 261,795 | Ref. 8.10 |
| 310CAGW | 310 | CAGW | 1,788,644 | 1,788,644 | - | |
| 310JBG | 310 | JBG | 1,193,761 | 1,193,761 | - | |
| 311CAGE | 311 | CAGE | 807,007,241 | 817,477,341 | 10,470,101 | Ref. 8.10 |
| 311CAGW | 311 | CAGW | 61,952,791 | 62,605,025 | 652,235 | Ref. 8.10 |
| 311JBG | 311 | JBG | 146,338,230 | 147,402,459 | 1,064,229 | Ref. 8.10 |
| 312CAGE | 312 | CAGE | 3,464,874,035 | 3,509,019,104 | 44,145,069 | Ref. 8.10 |
| 312CAGW | 312 | CAGW | 120,561,749 | 121,931,125 | 1,369,376 | Ref. 8.10 |
| 312JBG | 312 | JBG | 967,937,837 | 976,873,850 | 8,936,012 | Ref. 8.10 |
| 314CAGE | 314 | CAGE | 735,563,333 | 738,512,471 | 2,949,138 | Ref. 8.10 |
| 314CAGW | 314 | CAGW | 38,667,203 | 39,070,912 | 403,709 | Ref. 8.10 |
| 314JBG | 314 | JBG | 205,506,874 | 205,814,894 | 308,019 | Ref. 8.10 |
| 315CAGE | 315 | CAGE | 417,984,607 | 417,731,001 | (253,607) | Ref. 8.10 |
| 315CAGW | 315 | CAGW | 9,259,876 | 9,302,031 | 42,155 | Ref. 8.10 |
| 315JBG | 315 | JBG | 60,730,546 | 59,752,098 | (978,449) | Ref. 8.10 |
| 316CAGE | 316 | CAGE | 26,396,490 | 26,547,664 | 151,174 | Ref. 8.10 |
| 316CAGW | 316 | CAGW | 400,812 | 415,241 | 14,429 | Ref. 8.10 |
| 316JBG | 316 | JBG | 4,703,492 | 4,863,206 | 159,715 | Ref. 8.10 |
| 330CAGE | 330 | CAGE | 6,553,227 | 6,553,227 | - | |
| 330CAGW | 330 | CAGW | 27,953,641 | 29,744,094 | 1,790,453 | Ref. 8.10 |
| 331CAGE | 331 | CAGE | 15,758,014 | 16,379,063 | 621,049 | Ref. 8.10 |
| 331CAGW | 331 | CAGW | 251,570,650 | 257,980,682 | 6,410,032 | Ref. 8.10 |
| 332CAGE | 332 | CAGE | 96,709,967 | 100,566,437 | 3,856,470 | Ref. 8.10 |
| 332CAGW | 332 | CAGW | 400,937,478 | 403,086,082 | 2,148,605 | Ref. 8.10 |
| 333CAGE | 333 | CAGE | 43,929,431 | 44,027,134 | 97,703 | Ref. 8.10 |
| 333CAGW | 333 | CAGW | 87,989,570 | 88,036,703 | 47,133 | Ref. 8.10 |
| 334CAGE | 334 | CAGE | 12,918,420 | 13,396,689 | 478,269 | Ref. 8.10 |
| 334CAGW | 334 | CAGW | 67,854,227 | 68,428,783 | 574,556 | Ref. 8.10 |
| 335CAGE | 335 | CAGE | 175,579 | 175,579 | - | |
| 335CAGW | 335 | CAGW | 2,188,212 | 2,187,297 | (914) | Ref. 8.10 |
| 336CAGE | 336 | CAGE | 2,175,300 | 2,225,507 | 50,207 | Ref. 8.10 |
| 336CAGW | 336 | CAGW | 20,935,155 | 21,193,706 | 258,551 | Ref. 8.10 |
| 340CAGE | 340 | CAGE | 40,830,447 | 40,830,447 | - | |
| 340CAGW | 340 | CAGW | 4,572,772 | 4,572,772 | - | |
| 340OR | 340 | OR | 74,986 | 74,986 | - | |
| 341CAGE | 341 | CAGE | 169,756,013 | 169,795,970 | 39,958 | Ref. 8.10.1 |

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| Indicator | Account | Factor | Dec 2017 AMA | Dec 2017 EOP | Adjustment | Reference |
|-----------|---------|--------|---------------|---------------|------------|-------------|
| 341CAGW | 341 | CAGW | 57,690,203 | 57,997,684 | 307,481 | Ref. 8.10.1 |
| 342CAGE | 342 | CAGE | 14,563,686 | 14,565,314 | 1,628 | Ref. 8.10.1 |
| 342CAGW | 342 | CAGW | 1,622,667 | 1,622,667 | - | |
| 343CAGE | 343 | CAGE | 1,941,782,503 | 1,942,131,151 | 348,649 | Ref. 8.10.1 |
| 343CAGW | 343 | CAGW | 975,153,159 | 977,427,441 | 2,274,283 | Ref. 8.10.1 |
| 344CAGE | 344 | CAGE | 340,069,901 | 340,679,191 | 609,290 | Ref. 8.10.1 |
| 344CAGW | 344 | CAGW | 134,094,550 | 134,495,605 | 401,055 | Ref. 8.10.1 |
| 345CAGE | 345 | CAGE | 238,589,817 | 238,640,830 | 51,013 | Ref. 8.10.1 |
| 345CAGW | 345 | CAGW | 88,413,137 | 88,307,305 | (105,833) | Ref. 8.10.1 |
| 346CAGE | 346 | CAGE | 11,833,440 | 11,837,641 | 4,201 | Ref. 8.10.1 |
| 346CAGW | 346 | CAGW | 4,033,094 | 4,068,747 | 35,652 | Ref. 8.10.1 |
| 350CAGE | 350 | CAGE | 220,868,630 | 226,301,411 | 5,432,782 | Ref. 8.10.1 |
| 350CAGW | 350 | CAGW | 35,368,115 | 35,855,690 | 487,575 | Ref. 8.10.1 |
| 350JBG | 350 | JBG | 2,309,451 | 2,309,451 | - | |
| 350SG | 350 | SG | 100,388 | 100,388 | - | |
| 352CAGE | 352 | CAGE | 188,713,773 | 192,545,612 | 3,831,839 | Ref. 8.10.1 |
| 352CAGW | 352 | CAGW | 52,470,633 | 60,762,293 | 8,291,660 | Ref. 8.10.1 |
| 352JBG | 352 | JBG | 1,668,290 | 1,692,649 | 24,359 | Ref. 8.10.1 |
| 352SG | 352 | SG | 3,167 | 3,167 | - | |
| 353CAGE | 353 | CAGE | 1,472,854,343 | 1,496,315,060 | 23,460,717 | Ref. 8.10.1 |
| 353CAGW | 353 | CAGW | 506,557,235 | 543,911,653 | 37,354,417 | Ref. 8.10.1 |
| 353JBG | 353 | JBG | 39,670,731 | 39,912,848 | 242,117 | Ref. 8.10.1 |
| 353SG | 353 | SG | 952,147 | 952,147 | - | |
| 354CAGE | 354 | CAGE | 1,087,271,557 | 1,090,129,734 | 2,858,176 | Ref. 8.10.1 |
| 354CAGW | 354 | CAGW | 166,122,797 | 166,291,140 | 168,343 | Ref. 8.10.1 |
| 354JBG | 354 | JBG | 21,750,536 | 21,750,536 | - | |
| 354SG | 354 | SG | 123,630 | 123,630 | - | |
| 355CAGE | 355 | CAGE | 654,327,199 | 663,039,205 | 8,712,006 | Ref. 8.10.1 |
| 355CAGW | 355 | CAGW | 264,928,245 | 269,796,920 | 4,868,674 | Ref. 8.10.1 |
| 355JBG | 355 | JBG | 691,465 | 691,216 | (249) | Ref. 8.10.1 |
| 355SG | 355 | SG | 688,751 | 689,084 | 333 | Ref. 8.10.1 |
| 356CAGE | 356 | CAGE | 889,961,407 | 900,765,024 | 10,803,617 | Ref. 8.10.1 |
| 356CAGW | 356 | CAGW | 299,401,554 | 301,774,558 | 2,373,003 | Ref. 8.10.1 |
| 356JBG | 356 | JBG | 13,946,271 | 13,943,784 | (2,487) | Ref. 8.10.1 |
| 356SG | 356 | SG | 1,509,970 | 1,509,970 | - | |
| 357CAGE | 357 | CAGE | 3,346,256 | 3,346,256 | - | |
| 357CAGW | 357 | CAGW | 173,137 | 173,137 | - | |
| 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 | 1,816,829 | 1,816,829 | - | |
| 360IDU | 360 | IDU | 1,687,518 | 1,816,103 | 128,585 | Ref. 8.10.1 |
| 360OR | 360 | OR | 13,893,242 | 14,088,870 | 195,628 | Ref. 8.10.1 |
| 360UT | 360 | UT | 37,902,798 | 36,932,218 | (970,580) | Ref. 8.10.1 |
| 360WA | 360 | WA | 1,859,464 | 1,859,464 | - | |
| 360WYP | 360 | WYP | 2,648,619 | 2,648,619 | - | |
| 360WYU | 360 | WYU | 3,952,061 | 3,952,548 | 487 | Ref. 8.10.1 |
| 361CA | 361 | CA | 5,137,106 | 5,148,816 | 11,710 | Ref. 8.10.1 |
| 361IDU | 361 | IDU | 2,326,599 | 2,326,727 | 128 | Ref. 8.10.1 |
| 361OR | 361 | OR | 30,169,433 | 30,920,192 | 750,759 | Ref. 8.10.1 |

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| Indicator | Account | Factor | Dec 2017 AMA | Dec 2017 EOP | Adjustment | Reference |
|-----------|---------|--------|--------------|--------------|------------|-------------|
| 361UT | 361 | UT | 54,422,766 | 55,262,744 | 839,978 | Ref. 8.10.1 |
| 361WA | 361 | WA | 4,202,438 | 4,833,093 | 630,654 | Ref. 8.10.1 |
| 361WYP | 361 | WYP | 12,159,581 | 12,165,866 | 6,286 | Ref. 8.10.1 |
| 361WYU | 361 | WYU | 4,812,152 | 4,811,675 | (476) | Ref. 8.10.2 |
| 362CA | 362 | CA | 28,900,260 | 28,948,578 | 48,318 | Ref. 8.10.2 |
| 362IDU | 362 | IDU | 31,347,121 | 31,527,631 | 180,510 | Ref. 8.10.2 |
| 362OR | 362 | OR | 244,346,051 | 248,768,330 | 4,422,280 | Ref. 8.10.2 |
| 362UT | 362 | UT | 468,084,369 | 473,391,187 | 5,306,819 | Ref. 8.10.2 |
| 362WA | 362 | WA | 62,694,494 | 70,082,637 | 7,388,142 | Ref. 8.10.2 |
| 362WYP | 362 | WYP | 115,642,462 | 115,783,903 | 141,441 | Ref. 8.10.2 |
| 362WYU | 362 | WYU | 18,394,061 | 18,431,803 | 37,742 | Ref. 8.10.2 |
| 364CA | 364 | CA | 65,210,374 | 65,669,972 | 459,598 | Ref. 8.10.2 |
| 364IDU | 364 | IDU | 86,924,995 | 87,893,269 | 968,274 | Ref. 8.10.2 |
| 364OR | 364 | OR | 374,865,674 | 379,739,394 | 4,873,720 | Ref. 8.10.2 |
| 364UT | 364 | UT | 374,391,552 | 379,797,018 | 5,405,466 | Ref. 8.10.2 |
| 364WA | 364 | WA | 104,851,952 | 106,266,494 | 1,414,542 | Ref. 8.10.2 |
| 364WYP | 364 | WYP | 126,908,768 | 128,411,247 | 1,502,479 | Ref. 8.10.2 |
| 364WYU | 364 | WYU | 26,924,924 | 27,111,310 | 186,386 | Ref. 8.10.2 |
| 365CA | 365 | CA | 35,464,095 | 35,642,701 | 178,606 | Ref. 8.10.2 |
| 365IDU | 365 | IDU | 37,830,608 | 38,241,239 | 410,632 | Ref. 8.10.2 |
| 365OR | 365 | OR | 259,767,117 | 262,193,862 | 2,426,745 | Ref. 8.10.2 |
| 365UT | 365 | UT | 231,805,913 | 234,400,656 | 2,594,743 | Ref. 8.10.2 |
| 365WA | 365 | WA | 69,633,876 | 70,511,805 | 877,929 | Ref. 8.10.2 |
| 365WYP | 365 | WYP | 95,726,037 | 96,491,791 | 765,754 | Ref. 8.10.2 |
| 365WYU | 365 | WYU | 13,820,607 | 13,876,364 | 55,757 | Ref. 8.10.2 |
| 366CA | 366 | CA | 17,588,295 | 17,647,956 | 59,660 | Ref. 8.10.2 |
| 366IDU | 366 | IDU | 9,663,654 | 9,818,719 | 155,065 | Ref. 8.10.2 |
| 366OR | 366 | OR | 93,293,275 | 94,325,894 | 1,032,618 | Ref. 8.10.2 |
| 366UT | 366 | UT | 197,323,388 | 200,605,593 | 3,282,205 | Ref. 8.10.2 |
| 366WA | 366 | WA | 17,976,938 | 18,264,360 | 287,422 | Ref. 8.10.2 |
| 366WYP | 366 | WYP | 22,154,421 | 22,569,015 | 414,593 | Ref. 8.10.2 |
| 366WYU | 366 | WYU | 4,797,637 | 4,859,163 | 61,526 | Ref. 8.10.2 |
| 367CA | 367 | CA | 19,629,821 | 19,688,896 | 59,075 | Ref. 8.10.2 |
| 367IDU | 367 | IDU | 27,341,228 | 27,632,803 | 291,575 | Ref. 8.10.2 |
| 367OR | 367 | OR | 179,227,470 | 181,620,520 | 2,393,050 | Ref. 8.10.2 |
| 367UT | 367 | UT | 533,520,339 | 541,019,969 | 7,499,629 | Ref. 8.10.2 |
| 367WA | 367 | WA | 27,070,326 | 27,759,063 | 688,737 | Ref. 8.10.2 |
| 367WYP | 367 | WYP | 43,257,915 | 43,784,565 | 526,650 | Ref. 8.10.2 |
| 367WYU | 367 | WYU | 18,068,633 | 18,156,308 | 87,675 | Ref. 8.10.2 |
| 368CA | 368 | CA | 53,029,085 | 53,482,362 | 453,276 | Ref. 8.10.2 |
| 368IDU | 368 | IDU | 80,531,323 | 81,544,229 | 1,012,907 | Ref. 8.10.2 |
| 368OR | 368 | OR | 439,892,280 | 444,980,092 | 5,087,811 | Ref. 8.10.2 |
| 368UT | 368 | UT | 518,053,396 | 527,730,991 | 9,677,595 | Ref. 8.10.2 |
| 368WA | 368 | WA | 110,794,034 | 111,734,911 | 940,878 | Ref. 8.10.2 |
| 368WYP | 368 | WYP | 104,608,882 | 106,006,739 | 1,397,857 | Ref. 8.10.2 |
| 368WYU | 368 | WYU | 15,095,003 | 15,218,099 | 123,096 | Ref. 8.10.2 |
| 369CA | 369 | CA | 25,875,323 | 26,180,660 | 305,337 | Ref. 8.10.3 |
| 369IDU | 369 | IDU | 39,619,254 | 40,533,943 | 914,689 | Ref. 8.10.3 |
| 369OR | 369 | OR | 273,318,590 | 279,291,878 | 5,973,287 | Ref. 8.10.3 |
| 369UT | 369 | UT | 296,067,815 | 304,590,858 | 8,523,044 | Ref. 8.10.3 |
| 369WA | 369 | WA | 61,957,819 | 63,024,834 | 1,067,015 | Ref. 8.10.3 |
| 369WYP | 369 | WYP | 49,383,887 | 50,130,952 | 747,065 | Ref. 8.10.3 |
| 369WYU | 369 | WYU | 13,852,652 | 14,298,327 | 445,676 | Ref. 8.10.3 |

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| Indicator | Account | Factor | Dec 2017 AMA | Dec 2017 EOP | Adjustment | Reference |
|-----------|---------|--------|--------------|--------------|------------|-------------|
| 370CA | 370 | CA | 4,179,928 | 4,225,854 | 45,925 | Ref. 8.10.3 |
| 370IDU | 370 | IDU | 15,295,581 | 15,558,704 | 263,122 | Ref. 8.10.3 |
| 370OR | 370 | OR | 65,720,883 | 69,787,064 | 4,066,181 | Ref. 8.10.3 |
| 370UT | 370 | UT | 84,875,600 | 86,992,462 | 2,116,863 | Ref. 8.10.3 |
| 370WA | 370 | WA | 12,488,836 | 12,711,015 | 222,180 | Ref. 8.10.3 |
| 370WYP | 370 | WYP | 13,018,781 | 13,169,455 | 150,673 | Ref. 8.10.3 |
| 370WYU | 370 | WYU | 2,320,968 | 2,345,867 | 24,899 | Ref. 8.10.3 |
| 371CA | 371 | CA | 276,050 | 276,680 | 630 | Ref. 8.10.3 |
| 371IDU | 371 | IDU | 169,156 | 169,414 | 258 | Ref. 8.10.3 |
| 371OR | 371 | OR | 2,619,310 | 2,627,548 | 8,238 | Ref. 8.10.3 |
| 371UT | 371 | UT | 4,280,342 | 4,260,738 | (19,604) | Ref. 8.10.3 |
| 371WA | 371 | WA | 506,687 | 505,545 | (1,142) | Ref. 8.10.3 |
| 371WYP | 371 | WYP | 815,153 | 815,996 | 843 | Ref. 8.10.3 |
| 371WYU | 371 | WYU | 155,045 | 155,045 | - | |
| 373CA | 373 | CA | 752,512 | 764,281 | 11,769 | Ref. 8.10.3 |
| 373IDU | 373 | IDU | 715,416 | 721,202 | 5,786 | Ref. 8.10.3 |
| 373OR | 373 | OR | 23,565,587 | 23,718,107 | 152,521 | Ref. 8.10.3 |
| 373UT | 373 | UT | 21,967,463 | 22,048,002 | 80,539 | Ref. 8.10.3 |
| 373WA | 373 | WA | 4,502,532 | 4,593,633 | 91,100 | Ref. 8.10.3 |
| 373WYP | 373 | WYP | 8,429,281 | 8,444,325 | 15,044 | Ref. 8.10.3 |
| 373WYU | 373 | WYU | 2,255,310 | 2,255,643 | 333 | 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 | 4,233,999 | 4,231,267 | (2,732) | Ref. 8.10.3 |
| 389WA | 389 | WA | 1,098,826 | 1,098,826 | - | |
| 389WYP | 389 | WYP | 1,459,157 | 1,603,536 | 144,379 | Ref. 8.10.3 |
| 389WYU | 389 | WYU | 677,198 | 677,198 | - | |
| 390CA | 390 | CA | 3,737,003 | 3,748,050 | 11,047 | Ref. 8.10.3 |
| 390CAEE | 390 | CAEE | 1,011,923 | 1,011,923 | - | |
| 390CAGE | 390 | CAGE | 4,230,950 | 4,244,235 | 13,286 | Ref. 8.10.3 |
| 390CAGW | 390 | CAGW | 3,375,702 | 3,330,566 | (45,136) | Ref. 8.10.3 |
| 390CN | 390 | CN | 8,135,393 | 8,139,644 | 4,252 | Ref. 8.10.3 |
| 390IDU | 390 | IDU | 11,201,506 | 11,432,908 | 231,403 | Ref. 8.10.3 |
| 390JBG | 390 | JBG | 22,429 | 22,429 | - | |
| 390OR | 390 | OR | 39,126,584 | 39,473,081 | 346,497 | Ref. 8.10.3 |
| 390SO | 390 | SO | 96,121,217 | 96,141,600 | 20,383 | Ref. 8.10.3 |
| 390UT | 390 | UT | 43,420,677 | 44,125,588 | 704,910 | Ref. 8.10.3 |
| 390WA | 390 | WA | 13,826,669 | 13,848,199 | 21,530 | Ref. 8.10.3 |
| 390WYP | 390 | WYP | 11,859,428 | 14,211,575 | 2,352,146 | Ref. 8.10.3 |
| 390WYU | 390 | WYU | 3,788,067 | 3,795,145 | 7,079 | Ref. 8.10.3 |
| 391CA | 391 | CA | 247,999 | 247,920 | (79) | Ref. 8.10.3 |
| 391CAEE | 391 | CAEE | 90,952 | 77,782 | (13,169) | Ref. 8.10.3 |
| 391CAGE | 391 | CAGE | 2,395,141 | 2,315,919 | (79,221) | Ref. 8.10.3 |
| 391CAGW | 391 | CAGW | 473,480 | 451,375 | (22,105) | Ref. 8.10.3 |
| 391CN | 391 | CN | 6,122,115 | 6,638,299 | 516,184 | Ref. 8.10.3 |
| 391IDU | 391 | IDU | 509,145 | 538,979 | 29,834 | Ref. 8.10.3 |
| 391JBE | 391 | JBE | - | - | - | |
| 391JBG | 391 | JBG | 341,575 | 332,525 | (9,050) | Ref. 8.10.4 |
| 391OR | 391 | OR | 3,254,495 | 3,265,580 | 11,085 | Ref. 8.10.4 |

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|-----------|---------|--------|--------------|--------------|------------|-------------|
| 391SO | 391 | SO | 54,491,867 | 62,582,563 | 8,090,697 | Ref. 8.10.4 |
| 391UT | 391 | UT | 1,977,796 | 2,007,539 | 29,743 | Ref. 8.10.4 |
| 391WA | 391 | WA | 375,865 | 400,604 | 24,739 | Ref. 8.10.4 |
| 391WYP | 391 | WYP | 2,191,374 | 2,324,313 | 132,939 | Ref. 8.10.4 |
| 391WYU | 391 | WYU | 95,023 | 104,610 | 9,587 | Ref. 8.10.4 |
| 392CA | 392 | CA | 2,113,204 | 2,112,143 | (1,061) | Ref. 8.10.4 |
| 392CAEE | 392 | CAEE | 541,388 | 541,386 | (1) | Ref. 8.10.4 |
| 392CAGE | 392 | CAGE | 13,933,187 | 14,109,408 | 176,221 | Ref. 8.10.4 |
| 392CAGW | 392 | CAGW | 5,332,916 | 5,557,521 | 224,605 | Ref. 8.10.4 |
| 392IDU | 392 | IDU | 6,138,624 | 6,760,044 | 621,420 | Ref. 8.10.4 |
| 392JBG | 392 | JBG | 2,060,689 | 2,507,178 | 446,489 | Ref. 8.10.4 |
| 392OR | 392 | OR | 24,737,916 | 25,720,334 | 982,418 | Ref. 8.10.4 |
| 392SO | 392 | SO | 8,445,318 | 10,196,180 | 1,750,863 | Ref. 8.10.4 |
| 392UT | 392 | UT | 33,769,644 | 35,236,412 | 1,466,767 | Ref. 8.10.4 |
| 392WA | 392 | WA | 5,090,515 | 5,307,689 | 217,174 | Ref. 8.10.4 |
| 392WYP | 392 | WYP | 8,979,794 | 9,337,716 | 357,922 | Ref. 8.10.4 |
| 392WYU | 392 | WYU | 1,774,296 | 1,926,666 | 152,370 | Ref. 8.10.4 |
| 393CA | 393 | CA | 206,737 | 205,799 | (938) | Ref. 8.10.4 |
| 393CAGE | 393 | CAGE | 4,499,048 | 4,504,323 | 5,275 | Ref. 8.10.4 |
| 393CAGW | 393 | CAGW | 743,565 | 746,904 | 3,339 | Ref. 8.10.4 |
| 393IDU | 393 | IDU | 500,631 | 504,667 | 4,036 | Ref. 8.10.4 |
| 393JBG | 393 | JBG | 744,993 | 744,993 | - | |
| 393OR | 393 | OR | 2,860,379 | 2,934,193 | 73,814 | Ref. 8.10.4 |
| 393SO | 393 | SO | 197,897 | 261,955 | 64,058 | Ref. 8.10.4 |
| 393UT | 393 | UT | 3,698,719 | 3,792,383 | 93,664 | Ref. 8.10.4 |
| 393WA | 393 | WA | 793,251 | 785,084 | (8,167) | Ref. 8.10.4 |
| 393WYP | 393 | WYP | 927,311 | 928,086 | 775 | Ref. 8.10.4 |
| 393WYU | 393 | WYU | 19,815 | 19,815 | - | |
| 394CA | 394 | CA | 754,220 | 768,201 | 13,981 | Ref. 8.10.4 |
| 394CAEE | 394 | CAEE | 137,697 | 137,478 | (219) | Ref. 8.10.4 |
| 394CAGE | 394 | CAGE | 18,329,480 | 18,922,494 | 593,015 | Ref. 8.10.4 |
| 394CAGW | 394 | CAGW | 2,791,196 | 2,908,189 | 116,994 | Ref. 8.10.4 |
| 394IDU | 394 | IDU | 2,011,646 | 2,068,145 | 56,499 | Ref. 8.10.4 |
| 394JBG | 394 | JBG | 2,875,857 | 2,912,253 | 36,396 | Ref. 8.10.4 |
| 394OR | 394 | OR | 10,595,868 | 10,669,467 | 73,600 | Ref. 8.10.4 |
| 394SO | 394 | SO | 3,734,700 | 3,734,534 | (166) | Ref. 8.10.4 |
| 394UT | 394 | UT | 13,713,408 | 15,334,388 | 1,620,980 | Ref. 8.10.4 |
| 394WA | 394 | WA | 2,818,125 | 2,856,855 | 38,730 | Ref. 8.10.4 |
| 394WYP | 394 | WYP | 3,685,452 | 3,730,073 | 44,621 | Ref. 8.10.4 |
| 394WYU | 394 | WYU | 428,654 | 427,506 | (1,148) | Ref. 8.10.4 |
| 395CA | 395 | CA | 292,824 | 305,769 | 12,945 | Ref. 8.10.4 |
| 395CAEE | 395 | CAEE | 1,085,241 | 1,177,841 | 92,600 | Ref. 8.10.4 |
| 395CAGE | 395 | CAGE | 4,749,036 | 4,800,937 | 51,901 | Ref. 8.10.4 |
| 395CAGW | 395 | CAGW | 1,271,128 | 1,339,158 | 68,029 | Ref. 8.10.5 |
| 395IDU | 395 | IDU | 1,352,792 | 1,354,982 | 2,190 | Ref. 8.10.5 |
| 395JBG | 395 | JBG | 233,082 | 256,584 | 23,503 | Ref. 8.10.5 |
| 395OR | 395 | OR | 7,132,716 | 7,551,758 | 419,042 | Ref. 8.10.5 |
| 395SO | 395 | SO | 4,903,172 | 4,941,121 | 37,949 | Ref. 8.10.5 |
| 395UT | 395 | UT | 7,103,966 | 7,180,532 | 76,566 | Ref. 8.10.5 |
| 395WA | 395 | WA | 1,390,725 | 1,402,773 | 12,048 | Ref. 8.10.5 |
| 395WYP | 395 | WYP | 2,199,524 | 2,288,182 | 88,658 | Ref. 8.10.5 |
| 395WYU | 395 | WYU | 231,494 | 231,088 | (406) | Ref. 8.10.5 |
| 396CA | 396 | CA | 4,409,044 | 4,433,164 | 24,119 | Ref. 8.10.5 |

PacifiCorp
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| Indicator | Account | Factor | Dec 2017 AMA | Dec 2017 EOP | Adjustment | Reference |
|-----------|---------|--------|--------------|--------------|-------------|-------------|
| 396CAEE | 396 | CAEE | 403,876 | 403,876 | - | |
| 396CAGE | 396 | CAGE | 30,750,357 | 31,752,008 | 1,001,651 | Ref. 8.10.5 |
| 396CAGW | 396 | CAGW | 2,463,699 | 2,604,113 | 140,413 | Ref. 8.10.5 |
| 396IDU | 396 | IDU | 8,867,970 | 9,435,841 | 567,871 | Ref. 8.10.5 |
| 396JBG | 396 | JBG | 9,646,856 | 9,880,138 | 233,282 | Ref. 8.10.5 |
| 396OR | 396 | OR | 36,919,298 | 37,875,107 | 955,809 | Ref. 8.10.5 |
| 396SO | 396 | SO | 4,382,025 | 5,177,883 | 795,859 | Ref. 8.10.5 |
| 396UT | 396 | UT | 47,832,708 | 49,361,386 | 1,528,678 | Ref. 8.10.5 |
| 396WA | 396 | WA | 8,042,837 | 8,877,297 | 834,461 | Ref. 8.10.5 |
| 396WYP | 396 | WYP | 15,637,493 | 15,828,132 | 190,640 | Ref. 8.10.5 |
| 396WYU | 396 | WYU | 3,403,263 | 3,810,819 | 407,556 | Ref. 8.10.5 |
| 397CA | 397 | CA | 5,792,704 | 5,912,520 | 119,816 | Ref. 8.10.5 |
| 397CAEE | 397 | CAEE | 341,558 | 341,558 | - | |
| 397CAGE | 397 | CAGE | 115,506,443 | 117,679,807 | 2,173,365 | Ref. 8.10.5 |
| 397CAGW | 397 | CAGW | 47,406,948 | 49,237,277 | 1,830,330 | Ref. 8.10.5 |
| 397CN | 397 | CN | 3,590,941 | 3,847,079 | 256,138 | Ref. 8.10.5 |
| 397IDU | 397 | IDU | 11,095,195 | 11,153,127 | 57,932 | Ref. 8.10.5 |
| 397JBG | 397 | JBG | 4,668,777 | 4,778,094 | 109,317 | Ref. 8.10.5 |
| 397OR | 397 | OR | 64,270,778 | 67,068,073 | 2,797,295 | Ref. 8.10.5 |
| 397SG | 397 | SG | 138,684 | 138,684 | - | |
| 397SO | 397 | SO | 87,187,400 | 88,513,334 | 1,325,934 | Ref. 8.10.5 |
| 397UT | 397 | UT | 60,406,364 | 60,952,208 | 545,844 | Ref. 8.10.5 |
| 397WA | 397 | WA | 13,188,844 | 13,318,670 | 129,826 | Ref. 8.10.5 |
| 397WYP | 397 | WYP | 24,783,957 | 24,381,911 | (402,046) | Ref. 8.10.5 |
| 397WYU | 397 | WYU | 5,854,938 | 5,878,550 | 23,612 | Ref. 8.10.5 |
| 398CA | 398 | CA | 49,761 | 49,761 | - | |
| 398CAEE | 398 | CAEE | 4,527 | 4,527 | - | |
| 398CAGE | 398 | CAGE | 2,009,948 | 2,021,386 | 11,438 | Ref. 8.10.5 |
| 398CAGW | 398 | CAGW | 394,457 | 396,539 | 2,082 | Ref. 8.10.5 |
| 398CN | 398 | CN | 218,339 | 225,387 | 7,048 | Ref. 8.10.5 |
| 398IDU | 398 | IDU | 80,214 | 87,154 | 6,940 | Ref. 8.10.5 |
| 398JBG | 398 | JBG | 138,053 | 141,354 | 3,300 | Ref. 8.10.5 |
| 398OR | 398 | OR | 1,116,078 | 1,118,951 | 2,873 | Ref. 8.10.5 |
| 398SO | 398 | SO | 2,623,382 | 2,639,057 | 15,676 | Ref. 8.10.5 |
| 398UT | 398 | UT | 1,062,007 | 1,078,875 | 16,867 | Ref. 8.10.5 |
| 398WA | 398 | WA | 186,016 | 185,977 | (39) | Ref. 8.10.5 |
| 398WYP | 398 | WYP | 198,074 | 212,369 | 14,295 | Ref. 8.10.5 |
| 398WYU | 398 | WYU | 15,788 | 15,788 | - | |
| 399CAEE | 399 | CAEE | 1,854,828 | 1,854,828 | - | |
| DPCA | DP | CA | 1,594,232 | 2,122,954 | 528,723 | Ref. 8.10.5 |
| DPIDU | DP | IDU | 4,069,501 | 5,921,077 | 1,851,577 | Ref. 8.10.6 |
| DPOR | DP | OR | 15,022,883 | 24,503,712 | 9,480,829 | Ref. 8.10.6 |
| DPSNPD | DP | SNPD | - | - | - | |
| DPUT | DP | UT | 22,238,410 | 22,011,325 | (227,085) | Ref. 8.10.6 |
| DPWA | DP | WA | 11,102,346 | 5,073,812 | (6,028,535) | Ref. 8.10.6 |
| DPWYU | DP | WYU | 4,787,827 | 6,512,480 | 1,724,653 | Ref. 8.10.6 |
| GPCAGE | GP | CAGE | 164,298 | 164,298 | - | |
| GPCAGW | GP | CAGW | - | - | - | |
| GPSG | GP | SG | (164,298) | (164,298) | - | |
| GPSO | GP | SO | 8,748,981 | 32,655,963 | 23,906,982 | Ref. 8.10.6 |
| IPSO | IP | SO | - | - | - | |
| OPCAGE | OP | CAGE | - | - | - | |
| OPCAGW | OP | CAGW | (553,173) | (553,173) | - | |

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| Indicator | Account | Factor | Dec 2017 AMA | Dec 2017 EOP | Adjustment | Reference |
|------------------|----------------|---------------|-----------------------|-----------------------|--------------------|--------------------|
| OPSG | OP | SG | (15,494) | - | 15,494 | Ref. 8.10.6 |
| SPCAGE | SP | CAGE | (8,235,289) | (15,777,751) | (7,542,462) | Ref. 8.10.6 |
| SPCAGW | SP | CAGW | 553,173 | 553,173 | - | Ref. 8.10.6 |
| SPSG | SP | SG | 39,971,101 | 48,673,501 | 8,702,400 | Ref. 8.10.6 |
| TPCAEE | TP | CAEE | - | - | - | |
| TPCAGE | TP | CAGE | 67,784,803 | 57,672,438 | (10,112,365) | Ref. 8.10.6 |
| TPCAGW | TP | CAGW | 59,521,803 | 61,613,977 | 2,092,174 | Ref. 8.10.6 |
| TPSG | TP | SG | (8,978,582) | (8,978,582) | - | |
| TPSO | TP | SO | - | - | - | |
| | | | <u>27,026,632,890</u> | <u>27,412,737,189</u> | <u>386,104,299</u> | |

| | ACCOUNT | Type | TOTAL COMPANY | FACTOR | FACTOR % | WASHINGTON ALLOCATED | REF# |
|---|--------------------------------|------|--------------------------|-------------|----------|-------------------------|-------------|
| 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 | 22.498% | 20,475 | |
| | 353 | RES | 6,067,277 | CAGW | 22.498% | 1,365,038 | |
| | 397 | RES | 42,594 | CAGW | 22.498% | 9,583 | |
| | 398 | RES | 219 | CAGW | 22.498% | 49 | |
| | 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 | 22.498% | 82,469 | |
| | 397 | RES | 41,363 | JBG | 22.498% | 9,306 | |
| | 354 | RES | 7,603,314 | JBG | 22.498% | 1,710,622 | |
| | 355 | RES | 283,511 | JBG | 22.498% | 63,785 | |
| | 356 | RES | 5,480,989 | JBG | 22.498% | 1,233,133 | |
| | 356 | RES | 15,775,462 | CAGW | 22.498% | 3,549,222 | |
| | 354 | RES | 22,236,628 | CAGW | 22.498% | 5,002,879 | |
| | 355 | RES | 3,932,955 | CAGW | 22.498% | 884,851 | |
| | | | <u>73,709,455</u> | | | <u>13,931,412</u> | 8.11.1 |
| Add Back Reserves on Assets Exchanged | | | | | | | |
| | 108TP | RES | (3,008,107) | CAGE | 0.000% | - | |
| | 108TP | RES | (22,170,202) | CAGW | 22.498% | (4,987,934) | |
| | 108GP | RES | (45,083) | CAGW | 22.498% | (10,143) | |
| | 108GP | RES | (111,108) | CAGE | 0.000% | - | |
| | 108TP | RES | (7,477,554) | JBG | 22.498% | (1,682,328) | |
| | 108GP | RES | (52,705) | JBG | 22.498% | (11,858) | |
| | 108362 | RES | (4,268) | ID | Situs | - | |
| | | | <u>(32,869,027)</u> | | | <u>(6,692,262)</u> | 8.11.1 |
| Net Adjustment to Rate Base | | | <u>40,840,428</u> | | | <u>7,239,150</u> | |
| Adjustment to Expense | | | | | | | |
| Add Back Depreciation Expense on Assets Exchanged | | | | | | | |
| | 403TP | RES | 148,834 | CAGE | 0.000% | - | |
| | 403TP | RES | 612,987 | CAGW | 22.498% | 137,912 | |
| | 403GP | RES | 7,300 | CAGW | 22.498% | 1,642 | |
| | 403GP | RES | 14,868 | CAGE | 0.000% | - | |
| | 403TP | RES | 168,195 | JBG | 22.498% | 37,841 | |
| | 403GP | RES | 6,277 | JBG | 22.498% | 1,412 | |
| | 403362 | RES | 154 | ID | Situs | - | |
| | | | <u>958,615</u> | | | <u>178,808</u> | 8.11.2 |
| Adjustment to Tax | | | | | | | |
| | Accum. Def. Income Tax Balance | 282 | RES | (1,817,810) | CAGE | 0.000% | - |
| | Accum. Def. Income Tax Balance | 282 | RES | (5,349,304) | CAGW | 22.498% | (1,203,506) |
| | Accum. Def. Income Tax Balance | 282 | RES | (1,860,408) | JBG | 22.498% | (418,561) |
| | Accum. Def. Income Tax Balance | 282 | RES | (2,783) | ID | Situs | - |
| | | | <u>(9,030,305)</u> | | | <u>(1,622,068)</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 calculated Dec-17 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. This adjustment also adds back depreciation expense on exchanged assets year-to-date for calendar year 2017.

| Location Description | FERC Account | WCA Factor | Sum of Gross Plant Dec-17 | Accum. Depr Dec-17 |
|--|--------------|------------|---------------------------|---------------------|
| Antelope Substation | 352 | CAGE | 5,946 | (3,210) |
| | 353 | CAGE | 580,441 | (221,802) |
| Antelope-Scoville 138 kV Line | 355 | CAGE | 182 | 108 |
| | 356 | CAGE | 12,355 | (1,076) |
| Big Grassy (Sandune) 161/69 kV Sub | 353 | CAGE | 1,224,428 | (265,392) |
| Bridger-Goshen Loop-Threemile Knoll 345kV | 354 | CAGE | 176,470 | (24,598) |
| | 356 | CAGE | 204,311 | (30,004) |
| Burns Reactive Station 500kV | 352 | CAGW | 8,832 | (3,786) |
| | 353 | CAGW | 3,465,548 | (1,202,491) |
| | 397 | CAGW | 1,408 | (1,857) |
| | 398 | CAGW | 219 | (767) |
| Goshen - Antelope 161 kV Line | 355 | CAGE | 667,466 | (113,839) |
| | 356 | CAGE | 117,169 | (44,821) |
| Goshen - Kinport 345 kV Line | 354 | CAGE | 230,876 | (140,673) |
| | 356 | CAGE | 284,083 | (146,748) |
| Goshen Substation and Maint Shop | 352 | CAGE | 1,178 | (568) |
| | 353 | CAGE | 1,973,161 | (421,286) |
| | 362 | IDU | 12,030 | (4,268) |
| | 397 | CAGE | 8,184 | (15,316) |
| Goshen-Anaconda 161 kV Line (Leased) | 355 | CAGE | 437,135 | (68,497) |
| | 356 | CAGE | 51,223 | (7,877) |
| Hemingway Substation(Joint Owned) | 352 | CAGW | 81,644 | (7,644) |
| | 353 | CAGW | 1,892,039 | (211,853) |
| | 397 | CAGW | 40,695 | (40,980) |
| Hurricane 230 & 69kV Sub | 353 | CAGW | 75,447 | (30,399) |
| Jefferson 161/69 kV Substation | 353 | CAGE | 339,061 | (137,806) |
| Jim Bridger Substation, 230 kV Non-Shared | 353 | JBG | 366,555 | (60,686) |
| | 397 | JBG | 41,363 | (52,705) |
| Jim Bridger-Populus #1 345kV ID | 354 | JBG | 1,553,031 | (790,439) |
| | 355 | JBG | 1,150 | (111) |
| | 356 | JBG | 947,868 | (538,291) |
| Jim Bridger-Populus #1 345kV WY | 354 | JBG | 2,289,356 | (1,346,361) |
| | 355 | JBG | 145,861 | (26,310) |
| | 356 | JBG | 1,711,938 | (1,003,758) |
| | 354 | JBG | 1,642,325 | (845,561) |
| Jim Bridger-Populus #2 345kV ID | 356 | JBG | 1,099,549 | (592,516) |
| | 354 | JBG | 2,118,603 | (1,253,248) |
| Jim Bridger-Populus #2 345kV WY | 355 | JBG | 136,500 | (12,051) |
| | 356 | JBG | 1,721,634 | (1,008,221) |
| | 354 | CAGW | 7,304,137 | (3,705,069) |
| | 356 | CAGW | 4,517,297 | (2,306,681) |
| Mid-Point-Malin 500kV Ln80 | 354 | CAGW | 13,454,351 | (6,937,216) |
| | 355 | CAGW | 173,196 | (61,369) |
| | 356 | CAGW | 8,807,410 | (4,534,320) |
| Populus Substation(Non-Shared) | 353 | CAGE | 1,220,971 | (136,582) |
| Populus-Borah #1 Id 345kV | 354 | CAGW | 762,381 | (440,407) |
| | 355 | CAGW | 23,808 | (2,301) |
| | 356 | CAGW | 627,463 | (367,609) |
| Populus-Kinport Id 345kV | 354 | CAGE | 981,216 | (514,309) |
| | 355 | CAGE | 39,108 | (3,779) |
| | 356 | CAGE | 765,197 | (390,833) |
| | 353 | CAGW | 106,332 | (26,507) |
| Summer Lake Switchyard (BPA) 500kV | 397 | CAGW | 491 | (1,478) |
| | 353 | CAGE | 2,287,233 | (306,057) |
| | 397 | CAGE | 71,937 | (95,792) |
| Walla Walla 230kV Substation | 352 | CAGW | 532 | (308) |
| | 353 | CAGW | 527,911 | (195,528) |
| Walla Walla-Hells Canyon 230kV | 355 | CAGW | 201,277 | (96,383) |
| | 356 | CAGW | 95,323 | (55,959) |
| Walla Walla-Hells Cyn 230kV | 354 | CAGW | 715,758 | (112,659) |
| | 355 | CAGW | 3,534,674 | (1,033,429) |
| | 356 | CAGW | 1,727,969 | (838,283) |
| Wheelon - American Falls 138 kV Line - Idaho | 352 | CAGE | 89 | (61) |
| | 355 | CAGE | 73,429 | (21,077) |
| | 356 | CAGE | 22,701 | (7,321) |
| Grand Total | | | 73,709,455 | (32,869,027) |

| Location Description | FERC Account | WCA Factor | Gross EPIS Dec-17 | Depr Exp. Dec-16 to Dec-17 |
|--|--------------|------------|-------------------|----------------------------|
| Antelope Substation | 352 | CAGE | 5,946 | 58 |
| | 353 | CAGE | 580,441 | 5,763 |
| Antelope-Scoville 138 kV Line | 355 | CAGE | 182 | 3 |
| | 356 | CAGE | 12,355 | 188 |
| Big Grassy (Sandune) 161/69 kV Sub | 353 | CAGE | 1,224,428 | 14,579 |
| Bridger-Goshen Loop-Threemile Knoll 345kV | 354 | CAGE | 176,470 | 2,585 |
| | 356 | CAGE | 204,311 | 3,130 |
| Burns Reactive Station 500kV | 352 | CAGW | 8,832 | 94 |
| | 353 | CAGW | 3,465,548 | 35,123 |
| | 397 | CAGW | 1,408 | 215 |
| | 398 | CAGW | 219 | 26 |
| Goshen - Antelope 161 kV Line | 355 | CAGE | 667,466 | 9,421 |
| | 356 | CAGE | 117,169 | 1,517 |
| Goshen - Kinport 345 kV Line | 354 | CAGE | 230,876 | 2,840 |
| | 356 | CAGE | 284,083 | 3,504 |
| Goshen Substation and Maint Shop | 352 | CAGE | 1,178 | 12 |
| | 353 | CAGE | 1,973,161 | 24,464 |
| | 362 | IDU | 12,030 | 154 |
| | 397 | CAGE | 8,184 | 2,050 |
| Goshen-Anaconda 161 kV Line (Leased) | 355 | CAGE | 437,135 | 6,256 |
| | 356 | CAGE | 51,223 | 777 |
| Hemingway Substation(Joint Owned) | 352 | CAGW | 81,644 | 1,015 |
| | 353 | CAGW | 1,892,039 | 25,671 |
| | 397 | CAGW | 40,695 | 6,888 |
| Hurricane 230 & 69kV Sub | 353 | CAGW | 75,447 | 702 |
| Jefferson 161/69 kV Substation | 353 | CAGE | 339,061 | 3,312 |
| Jim Bridger Substation, 230 kV Non-Shared | 353 | JBG | 366,555 | 4,587 |
| | 397 | JBG | 41,363 | 6,277 |
| Jim Bridger-Populus #1 345kV ID | 354 | JBG | 1,553,031 | 19,709 |
| | 355 | JBG | 1,150 | 17 |
| | 356 | JBG | 947,868 | 11,235 |
| Jim Bridger-Populus #1 345kV WY | 354 | JBG | 2,289,356 | 28,146 |
| | 355 | JBG | 145,861 | 2,058 |
| Jim Bridger-Populus #2 345kV ID | 356 | JBG | 1,711,938 | 20,068 |
| | 354 | JBG | 1,642,325 | 20,800 |
| Jim Bridger-Populus #2 345kV WY | 356 | JBG | 1,099,549 | 13,363 |
| | 354 | JBG | 2,118,603 | 26,032 |
| | 355 | JBG | 136,500 | 2,007 |
| Mid-Point-Malin 500 kV | 354 | CAGW | 1,721,634 | 20,173 |
| | 356 | CAGW | 7,304,137 | 96,852 |
| Mid-Point-Malin 500kV Ln80 | 356 | CAGW | 4,517,297 | 57,156 |
| | 354 | CAGW | 13,454,351 | 178,135 |
| | 355 | CAGW | 173,196 | 2,238 |
| Populus Substation(Non-Shared) | 356 | CAGW | 8,807,410 | 111,283 |
| | 353 | CAGE | 1,220,971 | 16,570 |
| Populus-Borah #1 Id 345kV | 354 | CAGW | 762,381 | 9,448 |
| | 355 | CAGW | 23,808 | 349 |
| | 356 | CAGW | 627,463 | 7,357 |
| Populus-Kinport Id 345kV | 354 | CAGE | 981,216 | 12,384 |
| | 355 | CAGE | 39,108 | 574 |
| | 356 | CAGE | 765,197 | 9,552 |
| Summer Lake Switchyard (BPA) 500kV | 353 | CAGW | 106,332 | 1,211 |
| | 397 | CAGW | 491 | 171 |
| Threemile Knoll Substation | 353 | CAGE | 2,287,233 | 30,065 |
| | 397 | CAGE | 71,937 | 12,818 |
| Walla Walla 230kV Substation | 352 | CAGW | 532 | 5 |
| | 353 | CAGW | 527,911 | 5,125 |
| Walla Walla-Hells Canyon 230kV | 355 | CAGW | 201,277 | 2,238 |
| | 356 | CAGW | 95,323 | 1,087 |
| Walla Walla-Hells Cyn 230kV | 354 | CAGW | 715,758 | 10,461 |
| | 355 | CAGW | 3,534,674 | 46,078 |
| | 356 | CAGW | 1,727,969 | 21,360 |
| Wheelon - American Falls 138 kV Line - Idaho | 352 | CAGE | 89 | 1 |
| | 355 | CAGE | 73,429 | 977 |
| | 356 | CAGE | 22,701 | 303 |
| Grand Total | | | 73,709,455 | 958,615 |

Tab 9

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Tab 10

Allocation Factors

PacifiCorp
Washington Results of Operations - December 2017
Historical Factors

| DESCRIPTION | West Control Area | CALIFORNIA | OREGON | WASHINGTON | UTAH | IDAHO-UPL | WY-UPAL | WYOMING-PPL | WYOMING | FERC | OTHER | NON-UTILITY | Ref # |
|--|-------------------|------------|----------|------------|----------|-----------|----------|-------------|----------|---------|---------|-------------|-----------|
| | FACTOR | | | | | | | | | | | | |
| Sluis | S | 0.0000% | 0.0000% | 100.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | Sluis |
| System Generation | SG | 1.5349% | 25.3329% | 8.1311% | 43.7617% | 6.0141% | 2.5576% | 12.6333% | 15.1908% | 0.0338% | 0.0000% | 0.0000% | 10.7 |
| System Capacity | SC | 1.5422% | 25.6274% | 8.2761% | 44.0535% | 6.0497% | 2.4286% | 12.1818% | 14.6104% | 0.0345% | 0.0000% | 0.0000% | 10.7 |
| System Energy | SE | 1.5032% | 24.4492% | 7.6873% | 42.8891% | 5.8489% | 2.9445% | 13.9877% | 16.9321% | 0.0323% | 0.0000% | 0.0000% | 10.9 |
| Control Area Energy - West | CAEW | 4.4665% | 72.6797% | 22.8517% | 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% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 10.9 |
| System Overhead | SO | 1.9946% | 24.0392% | 6.8353% | 45.9499% | 6.3521% | 4.4371% | 21.0764% | 25.5154% | 0.0487% | 0.0000% | 0.0000% | 10.11 |
| Gross Plant System | GPS | 1.7056% | 21.5887% | 6.2229% | 48.5915% | 6.3521% | 2.5341% | 12.2787% | 14.8128% | 0.0262% | 0.0000% | 0.0000% | 10.11 |
| System Net Plant | SNP | 3.2660% | 25.9062% | 6.5046% | 48.4854% | 6.5046% | 2.6177% | 12.2711% | 15.3368% | 0.0260% | 0.0000% | 0.0000% | 10.11 |
| Division Net Plant Distribution | NDP | 4.3331% | 73.1686% | 22.4984% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 10.10 |
| Control Area Generation - West | CAGW | 0.0000% | 0.0000% | 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 | 4.3331% | 73.1686% | 22.4984% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 10.10 |
| Jim Bridger Generation | JBG | 4.3331% | 73.1686% | 22.4984% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 10.12 |
| Jim Bridger Energy | JBE | 4.4693% | 72.6797% | 22.8517% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 10.12 |
| Jim Bridger Revenue - Generation | JBRG | 0.8202% | 13.4201% | 4.7656% | 53.1745% | 7.0708% | 3.5134% | 16.4907% | 20.5041% | 0.0385% | 0.0000% | 0.0000% | 10.12 |
| Windmill Revenue - Energy | WRE | 2.4572% | 31.4916% | 7.0708% | 47.2235% | 4.1314% | 0.8438% | 6.7817% | 7.6255% | 0.0000% | 0.0000% | 0.0000% | 10.12 |
| Control Area System | CAS | 3.2660% | 25.9062% | 6.5046% | 48.4854% | 6.5046% | 1.9117% | 8.9303% | 10.8420% | 0.0000% | 0.0000% | 0.0000% | 10.12 |
| CIAC | CIAC | 4.2381% | 40.3372% | 13.2745% | 31.3104% | 3.9503% | 0.0044% | 6.4860% | 6.4860% | 0.0000% | 0.0000% | 0.0000% | 10.13 |
| Bad Debt Expense | BADDEBT | 3.2670% | 70.9760% | 14.8000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | Fixed |
| Accumulated Investment Tax Credit 1984 | ITC84 | 5.4280% | 67.6800% | 13.3800% | 0.0000% | 0.0000% | 0.0000% | 11.6100% | 11.6100% | 0.0000% | 0.0000% | 1.9200% | Fixed |
| Accumulated Investment Tax Credit 1985 | ITC85 | 4.7890% | 64.6000% | 13.1260% | 0.0000% | 0.0000% | 0.0000% | 15.5000% | 15.5000% | 0.0000% | 0.0000% | 1.9700% | Fixed |
| Accumulated Investment Tax Credit 1986 | ITC86 | 4.2700% | 61.2000% | 14.9600% | 0.0000% | 0.0000% | 0.0000% | 16.7100% | 16.7100% | 0.0000% | 0.0000% | 2.8600% | Fixed |
| Accumulated Investment Tax Credit 1988 | ITC88 | 4.8806% | 56.3568% | 15.2688% | 0.0000% | 0.0000% | 0.0000% | 20.6776% | 20.6776% | 0.0000% | 0.0000% | 2.8172% | Fixed |
| Accumulated Investment Tax Credit 1989 | ITC89 | 1.5047% | 15.9356% | 3.9132% | 46.9355% | 13.9815% | 13.5384% | 3.8051% | 17.3435% | 0.0000% | 0.0000% | 0.0000% | Fixed |
| Accumulated Investment Tax Credit 1990 | ITC90 | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | Sluis |
| Other Electric | OTHER | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | Sluis |
| Non-Utility | NUJTL | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 100.0000% |
| System Net Transmission Plant | SNTP | 0.9020% | 15.2307% | 4.6835% | 53.3074% | 7.6033% | 3.0859% | 15.1464% | 18.2322% | 0.0409% | 0.0000% | 0.0000% | 10.12 |
| Trojan Plant | TROJ | 4.3539% | 73.9943% | 22.5520% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 10.13 |
| Trojan Plant Allocator | TROJ | 4.3539% | 73.9943% | 22.5520% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 10.13 |
| Trojan Decommissioning Allocator | TROJ | 1.8142% | 27.9980% | 3.2100% | 41.7699% | 4.9555% | 2.6509% | 12.1179% | 14.7668% | 0.0000% | 0.0000% | 0.0000% | 10.14 |
| DIT Expense | DITEXP | 2.1629% | 25.8619% | 6.1690% | 44.0936% | 5.6287% | 2.4685% | 11.7024% | 14.1769% | 0.2527% | 0.0000% | 0.0000% | 10.15 |
| DIT Balance | DITBAL | 2.1174% | 26.1344% | 7.0063% | 44.0936% | 5.7102% | 2.3620% | 11.3606% | 13.7226% | 0.0220% | 0.0000% | 0.0000% | 10.15 |
| Tax Depreciation | TAXDEPR | 2.0565% | 23.4722% | 6.8657% | 45.3385% | 6.4065% | 2.7442% | 13.0910% | 15.9322% | 0.0284% | 0.0000% | 0.0000% | 10.15 |
| SCHMDEXP | SCHMDEXP | | | | | | | | | | | | |

PacifiCorp
 Washington Results of Operations - December 2017
 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-17 | 140.9 | 2,353.2 | 744.5 | - | 1,015.9 | 3,511.4 | 452.9 | 211.3 | 3.0 | 8,433.1 |
| Feb-17 | 129.0 | 2,253.3 | 721.7 | - | 1,020.6 | 3,368.3 | 436.9 | 203.5 | 2.8 | 8,136.2 |
| Mar-17 | 146.6 | 2,281.9 | 641.4 | - | 1,058.4 | 3,046.0 | 444.0 | 222.1 | 2.6 | 7,842.9 |
| Apr-17 | 119.3 | 1,970.4 | 584.9 | - | 920.5 | 2,867.1 | 402.5 | 201.4 | 2.4 | 7,068.6 |
| May-17 | 114.4 | 1,666.4 | 647.8 | - | 1,001.6 | 3,681.0 | 660.4 | 191.5 | 2.3 | 7,965.4 |
| Jun-17 | 125.2 | 2,024.3 | 637.6 | - | 1,046.4 | 4,413.5 | 607.0 | 200.5 | 3.6 | 9,058.1 |
| Jul-17 | 142.1 | 2,298.9 | 813.7 | - | 1,078.9 | 4,580.6 | 637.5 | 204.8 | 3.6 | 9,760.1 |
| Aug-17 | 150.6 | 2,347.6 | 730.9 | - | 1,117.9 | 4,710.7 | 542.2 | 208.6 | 3.4 | 9,811.9 |
| Sep-17 | 133.7 | 2,040.5 | 663.5 | - | 1,028.1 | 4,340.2 | 490.6 | 188.0 | 3.6 | 8,888.1 |
| Oct-17 | 109.9 | 1,971.7 | 669.3 | - | 973.6 | 3,004.6 | 383.9 | 199.3 | 2.2 | 7,314.4 |
| Nov-17 | 113.4 | 2,128.2 | 736.2 | - | 992.6 | 3,332.2 | 402.7 | 210.7 | 2.4 | 7,918.5 |
| Dec-17 | 131.6 | 2,467.7 | 744.7 | - | 1,011.4 | 3,501.9 | 428.7 | 203.7 | 2.9 | 8,492.6 |
| Load Curtailment | - | - | - | - | - | - | - | - | - | - |
| Total | 1,556.8 | 25,804.2 | 8,336.2 | - | 12,265.9 | 44,357.5 | 5,889.3 | 2,445.3 | 34.7 | 100,690.0 |
| System Capacity Factor | 1.5462% | 25.6274% | 8.2791% | 0.0000% | 12.1818% | 44.0535% | 5.8489% | 2.4286% | 0.0345% | 100.0000% |

PacifiCorp
 Washington Results of Operations - December 2017
 ENERGY ALLOCATION NOTE

| MONTH | CALIFORNIA | OREGON | WASHINGTON | MONTANA | WYOMING - P | UTAH | IDAHO | WYOMING - U | FERC | TOTAL |
|------------------------------------|------------|------------|------------|---------|-------------|------------|-----------|-------------|---------|------------|
| Jan-17 | 80,969 | 1,413,703 | 459,598 | - | 715,404 | 2,214,000 | 304,600 | 155,943 | 1,919 | 5,346,136 |
| Feb-17 | 71,339 | 1,209,380 | 373,170 | - | 658,265 | 1,918,191 | 249,032 | 137,360 | 1,505 | 4,616,244 |
| Mar-17 | 72,041 | 1,237,765 | 373,075 | - | 700,837 | 1,993,331 | 273,278 | 149,125 | 1,484 | 4,800,936 |
| Apr-17 | 65,761 | 1,086,889 | 318,632 | - | 628,176 | 1,892,346 | 270,735 | 141,657 | 1,377 | 4,405,575 |
| May-17 | 72,617 | 1,068,700 | 323,922 | - | 647,129 | 1,954,334 | 340,654 | 137,277 | 1,311 | 4,545,945 |
| Jun-17 | 72,401 | 1,083,947 | 335,884 | - | 664,909 | 2,146,209 | 423,997 | 139,487 | 1,611 | 4,868,444 |
| Jul-17 | 86,717 | 1,243,249 | 388,090 | - | 729,192 | 2,524,250 | 457,733 | 145,495 | 1,856 | 5,576,583 |
| Aug-17 | 82,945 | 1,227,286 | 370,488 | - | 730,887 | 2,444,997 | 380,264 | 144,222 | 1,733 | 5,382,822 |
| Sep-17 | 66,641 | 1,064,094 | 343,268 | - | 657,168 | 2,018,119 | 287,373 | 135,695 | 1,485 | 4,573,841 |
| Oct-17 | 61,166 | 1,106,880 | 357,232 | - | 665,497 | 1,935,172 | 271,427 | 142,105 | 1,392 | 4,540,871 |
| Nov-17 | 68,413 | 1,207,109 | 401,302 | - | 676,500 | 1,938,810 | 263,157 | 146,413 | 1,487 | 4,703,191 |
| Dec-17 | 80,237 | 1,384,253 | 461,953 | - | 726,245 | 2,162,054 | 294,048 | 151,392 | 1,778 | 5,261,961 |
| Load Curtailment | - | - | - | - | - | - | - | - | - | - |
| Total | 881,248 | 14,333,255 | 4,506,616 | - | 8,200,210 | 25,141,811 | 3,816,297 | 1,726,171 | 18,939 | 58,624,547 |
| System Energy Factor | 1.5032% | 24.4492% | 7.6873% | 0.0000% | 13.9877% | 42.8861% | 6.5097% | 2.9445% | 0.0323% | 100.0000% |
| System Generation (75% SC, 25% SE) | 1.5354% | 25.3329% | 8.1311% | 0.0000% | 12.6333% | 43.7617% | 6.0141% | 2.5576% | 0.0339% | 100.0000% |
| Control Area Factors | | | | | | | | | | |
| Control Area Energy - West | | | | | | | | | | |
| CAEW | 4.4685% | 72.6797% | 22.8517% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 100.0000% |
| Control Area Energy - East | | | | | | | | | | |
| CAEE | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 21.0784% | 64.6262% | 9.8097% | 4.4371% | 0.0487% | 100.0000% |

PacifiCorp

Washington Results of Operations - December 2017

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 | 1,595 | 27,285 | 8,327 | 37,207 | 12,263 | 45,274 | 6,327 | 2,467 | 35 | 66,366 |
| Total Coin. Peak | 1,595 | 27,285 | 8,327 | 37,207 | 12,263 | 45,274 | 6,327 | 2,467 | 35 | 66,366 |
| West. Contrl CP Factor | 4.2879% | 73.3315% | 22.3806% | 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% | 18.4779% | 68.2194% | 9.5332% | 3.7169% | 0.0526% | 100.0000% |
| Control Area Generation Factors | | | | | | | | | | |
| Control Area Generation - West | 4.3331% | 73.1686% | 22.4984% | 100.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% |
| CAGW | | | | | | | | | | |
| Control Area Generation - East | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 19.1280% | 67.3211% | 9.6023% | 3.8970% | 0.0516% | 100.0000% |
| CAGE | | | | | | | | | | |

PacifiCorp
 Washington Results of Operations - December 2017
 JAM INPUT TEMPLATE
 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-17 | 3 | 18 | 148 | 2,626 | 816 | 1,039 | 3,550 | 473 | 214 | 3 | 3,547 | 8,864 |
| Feb-17 | 1 | 19 | 126 | 2,291 | 761 | 1,009 | 3,322 | 437 | 202 | 3 | 3,319 | 8,149 |
| Mar-17 | 1 | 8 | 145 | 2,227 | 623 | 1,041 | 3,026 | 443 | 220 | 3 | 3,023 | 7,726 |
| Apr-17 | 11 | 9 | 118 | 1,940 | 553 | 921 | 2,880 | 402 | 201 | 2 | 2,877 | 7,014 |
| May-17 | 30 | 17 | 115 | 1,677 | 686 | 1,003 | 3,778 | 647 | 191 | 2 | 3,775 | 8,097 |
| Jun-17 | 20 | 16 | 127 | 2,106 | 675 | 1,048 | 4,583 | 626 | 201 | 4 | 4,580 | 9,365 |
| Jul-17 | 6 | 17 | 142 | 2,314 | 812 | 1,090 | 4,865 | 675 | 205 | 4 | 4,861 | 10,104 |
| Aug-17 | 1 | 17 | 152 | 2,548 | 787 | 1,098 | 4,832 | 538 | 208 | 3 | 4,829 | 10,163 |
| Sep-17 | 5 | 17 | 134 | 2,223 | 717 | 1,028 | 4,631 | 533 | 188 | 4 | 4,627 | 9,454 |
| Oct-17 | 31 | 8 | 109 | 1,983 | 638 | 980 | 3,001 | 382 | 200 | 2 | 2,998 | 7,293 |
| Nov-17 | 7 | 18 | 112 | 2,056 | 666 | 961 | 3,256 | 384 | 207 | 2 | 3,254 | 7,643 |
| Dec-17 | 12 | 18 | 127 | 2,340 | 728 | 1,008 | 3,397 | 428 | 203 | 3 | 3,394 | 8,230 |
| | | | 1,554 | 26,331 | 8,463 | 12,225 | 45,119 | 5,967 | 2,441 | 35 | 45,084.69 | 102,101 |

+ 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-17 | 3 | 18 | (7) | (273) | (71) | (23) | (35) | (20) | (2) | - | (35) | (431) |
| Feb-17 | 1 | 19 | 3 | (38) | (40) | 11 | 49 | (0) | 1 | - | 49 | (13) |
| Mar-17 | 1 | 8 | 1 | 55 | 18 | 17 | 23 | 1 | 2 | - | 23 | 117 |
| Apr-17 | 11 | 9 | 1 | 31 | 32 | (0) | (10) | 1 | (0) | - | (10) | 55 |
| May-17 | 30 | 17 | (0) | (11) | (38) | (1) | (94) | 14 | 0 | - | (94) | (131) |
| Jun-17 | 20 | 16 | (2) | (82) | (37) | (1) | (166) | (19) | (0) | - | (166) | (307) |
| Jul-17 | 6 | 17 | 0 | (16) | 1 | (11) | (281) | (38) | (0) | - | (281) | (344) |
| Aug-17 | 1 | 17 | (1) | (200) | (56) | 20 | (118) | 4 | 1 | - | (118) | (351) |
| Sep-17 | 5 | 17 | (1) | (182) | (54) | (0) | (287) | (42) | 0 | - | (287) | (566) |
| Oct-17 | 31 | 8 | 1 | (11) | 31 | (6) | 6 | 2 | (1) | - | 6 | 22 |
| Nov-17 | 7 | 18 | 1 | 72 | 70 | 32 | 78 | 19 | 3 | - | 78 | 275 |
| Dec-17 | 12 | 18 | 5 | 128 | 17 | 4 | 108 | 1 | 0 | - | 108 | 262 |
| | | | 2 | (527) | (126) | 41 | (727) | (78) | 4 | - | (727) | (1,411) |

= 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-17 | 3 | 18 | 141 | 2,353 | 744 | 1,016 | 3,514 | 453 | 211 | 3 | 3,511 | 8,433 |
| Feb-17 | 1 | 19 | 129 | 2,253 | 722 | 1,021 | 3,371 | 437 | 204 | 3 | 3,368 | 8,136 |
| Mar-17 | 1 | 8 | 147 | 2,282 | 641 | 1,058 | 3,049 | 444 | 222 | 3 | 3,046 | 7,843 |
| Apr-17 | 11 | 9 | 119 | 1,970 | 585 | 921 | 2,869 | 403 | 201 | 2 | 2,867 | 7,069 |
| May-17 | 30 | 17 | 114 | 1,666 | 648 | 1,002 | 3,683 | 660 | 191 | 2 | 3,681 | 7,965 |
| Jun-17 | 20 | 16 | 125 | 2,024 | 638 | 1,046 | 4,417 | 607 | 200 | 4 | 4,413 | 9,058 |
| Jul-17 | 6 | 17 | 142 | 2,299 | 814 | 1,079 | 4,584 | 638 | 205 | 4 | 4,581 | 9,760 |
| Aug-17 | 1 | 17 | 151 | 2,348 | 731 | 1,118 | 4,714 | 542 | 209 | 3 | 4,711 | 9,812 |
| Sep-17 | 5 | 17 | 134 | 2,041 | 663 | 1,028 | 4,344 | 491 | 188 | 4 | 4,340 | 8,888 |
| Oct-17 | 31 | 8 | 110 | 1,972 | 669 | 974 | 3,007 | 384 | 199 | 2 | 3,005 | 7,314 |
| Nov-17 | 7 | 18 | 113 | 2,128 | 736 | 993 | 3,335 | 403 | 211 | 2 | 3,332 | 7,919 |
| Dec-17 | 12 | 18 | 132 | 2,468 | 745 | 1,011 | 3,505 | 429 | 204 | 3 | 3,502 | 8,493 |
| | | | 1,557 | 25,804 | 8,336 | 12,266 | 44,392 | 5,889 | 2,445 | 35 | 44,357 | 100,690 |

| | | | | | | | | | | |
|-----------|---------|----------|---------|----------|--|---------|---------|---------|----------|-----------|
| SC Factor | 1.5462% | 25.6274% | 8.2791% | 12.1818% | | 5.8489% | 2.4286% | 0.0345% | 44.0535% | 100.0000% |
| SG Factor | 1.5354% | 25.3329% | 8.1311% | 12.6333% | | 6.0141% | 2.5576% | 0.0339% | 43.7617% | 100.0000% |

PacifiCorp
 Washington Results of Operations - December 2017
 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 |
| 2017 | 1 | 86,141 | 1,544,004 | 506,308 | 724,536 | 2,253,020 | 314,435 | 156,936 | 1,919 | 2,251,100 | 5,585,381 |
| 2017 | 2 | 70,208 | 1,215,373 | 397,396 | 650,127 | 1,888,557 | 244,870 | 136,474 | 1,505 | 1,887,051 | 4,603,004 |
| 2017 | 3 | 70,620 | 1,217,071 | 361,286 | 690,306 | 1,978,750 | 268,042 | 147,964 | 1,484 | 1,977,266 | 4,734,039 |
| 2017 | 4 | 64,966 | 1,078,474 | 310,496 | 626,837 | 1,888,498 | 270,733 | 141,520 | 1,377 | 1,887,121 | 4,381,525 |
| 2017 | 5 | 72,562 | 1,083,219 | 331,279 | 646,114 | 1,975,652 | 339,340 | 137,206 | 1,311 | 1,974,342 | 4,585,371 |
| 2017 | 6 | 73,003 | 1,118,950 | 349,647 | 665,833 | 2,289,252 | 432,612 | 139,479 | 1,611 | 2,287,642 | 5,068,776 |
| 2017 | 7 | 87,153 | 1,263,887 | 414,293 | 736,850 | 2,698,898 | 484,042 | 145,731 | 1,856 | 2,697,042 | 5,830,853 |
| 2017 | 8 | 83,453 | 1,285,598 | 398,658 | 724,737 | 2,554,617 | 384,840 | 144,031 | 1,733 | 2,552,884 | 5,575,934 |
| 2017 | 9 | 66,905 | 1,094,516 | 354,999 | 662,170 | 2,075,968 | 294,357 | 136,062 | 1,485 | 2,074,483 | 4,684,976 |
| 2017 | 10 | 60,978 | 1,102,513 | 352,976 | 666,360 | 1,917,161 | 270,886 | 142,255 | 1,392 | 1,915,770 | 4,513,129 |
| 2017 | 11 | 67,484 | 1,183,408 | 381,410 | 668,477 | 1,905,397 | 256,857 | 145,535 | 1,487 | 1,903,910 | 4,608,568 |
| 2017 | 12 | 81,756 | 1,408,496 | 451,107 | 728,445 | 2,155,953 | 293,158 | 151,631 | 1,778 | 2,154,175 | 5,270,547 |
| | | 885,228 | 14,595,508 | 4,609,855 | 8,190,791 | 25,581,723 | 3,854,171 | 1,724,825 | 18,939 | 25,562,784 | 59,442,102 |

(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 |
| 2017 | 1 | - | - | - | - | (9,505) | - | - | - | (9,505) | (9,505) |
| 2017 | 2 | - | - | - | - | - | - | - | - | - | - |
| 2017 | 3 | - | - | - | - | - | - | - | - | - | - |
| 2017 | 4 | - | - | - | - | - | - | - | - | - | - |
| 2017 | 5 | - | - | - | - | - | - | - | - | - | - |
| 2017 | 6 | - | - | - | - | (6,319) | - | - | - | (6,319) | (6,319) |
| 2017 | 7 | - | - | - | - | (5,971) | - | - | - | (5,971) | (5,971) |
| 2017 | 8 | - | - | - | - | (4,513) | - | - | - | (4,513) | (4,513) |
| 2017 | 9 | - | - | - | - | (3,302) | - | - | - | (3,302) | (3,302) |
| 2017 | 10 | - | - | - | - | - | - | - | - | - | - |
| 2017 | 11 | - | - | - | - | - | - | - | - | - | - |
| 2017 | 12 | - | - | - | - | (8,029) | - | - | - | (8,029) | (8,029) |
| | | - | - | - | - | (37,640) | - | - | - | (37,640) | (37,640) |

= 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 |
| 2017 | 1 | 86,141 | 1,544,004 | 506,308 | 724,536 | 2,243,515 | 314,435 | 156,936 | 1,919 | 2,241,596 | 5,575,876 |
| 2017 | 2 | 70,208 | 1,215,373 | 397,396 | 650,127 | 1,888,557 | 244,870 | 136,474 | 1,505 | 1,887,051 | 4,603,004 |
| 2017 | 3 | 70,620 | 1,217,071 | 361,286 | 690,306 | 1,978,750 | 268,042 | 147,964 | 1,484 | 1,977,266 | 4,734,039 |
| 2017 | 4 | 64,966 | 1,078,474 | 310,496 | 626,837 | 1,888,498 | 270,733 | 141,520 | 1,377 | 1,887,121 | 4,381,525 |
| 2017 | 5 | 72,562 | 1,083,219 | 331,279 | 646,114 | 1,975,652 | 339,340 | 137,206 | 1,311 | 1,974,342 | 4,585,371 |
| 2017 | 6 | 73,003 | 1,118,950 | 349,647 | 665,833 | 2,282,933 | 432,612 | 139,479 | 1,611 | 2,281,323 | 5,062,457 |
| 2017 | 7 | 87,153 | 1,263,887 | 414,293 | 736,850 | 2,692,927 | 484,042 | 145,731 | 1,856 | 2,691,070 | 5,824,882 |
| 2017 | 8 | 83,453 | 1,285,598 | 398,658 | 724,737 | 2,550,103 | 384,840 | 144,031 | 1,733 | 2,548,370 | 5,571,420 |
| 2017 | 9 | 66,905 | 1,094,516 | 354,999 | 662,170 | 2,072,665 | 294,357 | 136,062 | 1,485 | 2,071,181 | 4,681,673 |
| 2017 | 10 | 60,978 | 1,102,513 | 352,976 | 666,360 | 1,917,161 | 270,886 | 142,255 | 1,392 | 1,915,770 | 4,513,129 |
| 2017 | 11 | 67,484 | 1,183,408 | 381,410 | 668,477 | 1,905,397 | 256,857 | 145,535 | 1,487 | 1,903,910 | 4,608,568 |
| 2017 | 12 | 81,756 | 1,408,496 | 451,107 | 728,445 | 2,147,924 | 293,158 | 151,631 | 1,778 | 2,146,146 | 5,262,517 |
| | | 885,228 | 14,595,508 | 4,609,855 | 8,190,791 | 25,544,083 | 3,854,171 | 1,724,825 | 18,939 | 25,525,144 | 59,404,462 |

+ 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 |
| 2017 | 1 | - | - | - | - | 611 | 410 | - | - | 611 | 1,021 |
| 2017 | 2 | - | - | - | - | 652 | 583 | - | - | 652 | 1,235 |
| 2017 | 3 | - | - | - | - | 187 | 410 | - | - | 187 | 597 |
| 2017 | 4 | - | - | - | - | 308 | 205 | - | - | 308 | 513 |
| 2017 | 5 | - | - | - | - | 398 | 410 | - | - | 398 | 808 |
| 2017 | 6 | - | - | - | - | 378 | 205 | - | - | 378 | 583 |
| 2017 | 7 | - | - | - | - | 693 | 687 | - | - | 693 | 1,381 |
| 2017 | 8 | - | - | - | - | 309 | 877 | - | - | 309 | 1,186 |
| 2017 | 9 | - | - | - | - | 510 | 1,578 | - | - | 510 | 2,088 |
| 2017 | 10 | - | - | - | - | 99 | 307 | - | - | 99 | 406 |
| 2017 | 11 | - | - | - | - | 31 | 410 | - | - | 31 | 441 |
| 2017 | 12 | - | - | - | - | 277 | 307 | - | - | 277 | 584 |
| | | - | - | - | - | 4,454 | 6,390 | - | - | 4,454 | 10,844 |

PacifiCorp
Washington Results of Operations - December 2017
JAM INPUT TEMPLATE
ENERGY

| | | = equals | | | | | | | | | |
|-------------|-------|--|------------|-----------|-----------|------------|-----------|-----------|---------|------------|------------|
| | | NORMALIZED LOADS SERVED FROM COMPANY RESOURCES (NPC) - Prior to Temperature Adjustment | | | | | | | | | |
| | | Non-FERC | | | | | | | FERC | | Total |
| Year | Month | CA | OR | WA | E. WY | UT | ID | W. WY | UT | UT | Total |
| 2017 | 1 | 86,141 | 1,544,004 | 506,308 | 724,536 | 2,244,127 | 314,845 | 156,936 | 1,919 | 2,242,207 | 5,576,897 |
| 2017 | 2 | 70,208 | 1,215,373 | 397,396 | 650,127 | 1,889,209 | 245,452 | 136,474 | 1,505 | 1,887,704 | 4,604,238 |
| 2017 | 3 | 70,620 | 1,217,071 | 361,286 | 690,306 | 1,978,937 | 268,452 | 147,964 | 1,484 | 1,977,453 | 4,734,636 |
| 2017 | 4 | 64,966 | 1,078,474 | 310,496 | 626,837 | 1,888,807 | 270,938 | 141,520 | 1,377 | 1,887,429 | 4,382,039 |
| 2017 | 5 | 72,562 | 1,083,219 | 331,279 | 646,114 | 1,976,050 | 339,750 | 137,206 | 1,311 | 1,974,740 | 4,586,179 |
| 2017 | 6 | 73,003 | 1,118,950 | 349,647 | 665,833 | 2,283,312 | 432,817 | 139,479 | 1,611 | 2,281,701 | 5,063,041 |
| 2017 | 7 | 87,153 | 1,263,887 | 414,293 | 736,850 | 2,693,620 | 484,729 | 145,731 | 1,856 | 2,691,764 | 5,826,263 |
| 2017 | 8 | 83,453 | 1,285,598 | 398,658 | 724,737 | 2,550,412 | 385,717 | 144,031 | 1,733 | 2,548,679 | 5,572,606 |
| 2017 | 9 | 66,905 | 1,094,516 | 354,999 | 662,170 | 2,073,175 | 295,935 | 136,062 | 1,485 | 2,071,690 | 4,683,761 |
| 2017 | 10 | 60,978 | 1,102,513 | 352,976 | 666,360 | 1,917,260 | 271,193 | 142,255 | 1,392 | 1,915,869 | 4,513,536 |
| 2017 | 11 | 67,484 | 1,183,408 | 381,410 | 668,477 | 1,905,428 | 257,267 | 145,535 | 1,487 | 1,903,941 | 4,609,009 |
| 2017 | 12 | 81,756 | 1,408,496 | 451,107 | 728,445 | 2,148,200 | 293,466 | 151,631 | 1,778 | 2,146,422 | 5,263,101 |
| | | 885,228 | 14,595,508 | 4,609,855 | 8,190,791 | 25,548,538 | 3,860,561 | 1,724,825 | 18,939 | 25,529,599 | 59,415,306 |
| | | + plus | | | | | | | | | |
| | | Temperature Adjustment for Energy | | | | | | | | | |
| | | Non-FERC | | | | | | | FERC | | Total |
| Year | Month | CA | OR | WA | E. WY | UT | ID | W. WY | UT | UT | Total |
| 2017 | 1 | (5,171) | (130,301) | (46,711) | (9,132) | (28,208) | (10,245) | (993) | | (28,208) | (230,761) |
| 2017 | 2 | 1,132 | (5,992) | (24,226) | 8,139 | 30,488 | 3,580 | 886 | | 30,488 | 14,006 |
| 2017 | 3 | 1,421 | 20,693 | 11,789 | 10,531 | 15,878 | 4,826 | 1,161 | | 15,878 | 66,300 |
| 2017 | 4 | 795 | 8,415 | 8,136 | 1,339 | 4,916 | (203) | 137 | | 4,916 | 23,536 |
| 2017 | 5 | 55 | (14,519) | (7,357) | 1,015 | (20,406) | 904 | 71 | | (20,406) | (40,235) |
| 2017 | 6 | (602) | (35,003) | (13,762) | (924) | (135,493) | (8,820) | 8 | | (135,493) | (194,597) |
| 2017 | 7 | (436) | (20,637) | (26,203) | (7,658) | (167,514) | (26,996) | (235) | | (167,514) | (249,680) |
| 2017 | 8 | (508) | (58,312) | (28,170) | 6,150 | (103,682) | (5,453) | 191 | | (103,682) | (189,784) |
| 2017 | 9 | (264) | (30,422) | (11,731) | (5,002) | (53,572) | (8,562) | (368) | | (53,572) | (109,920) |
| 2017 | 10 | 188 | 4,367 | 4,256 | (863) | 19,303 | 234 | (150) | | 19,303 | 27,335 |
| 2017 | 11 | 929 | 23,700 | 19,893 | 8,023 | 34,869 | 5,890 | 878 | | 34,869 | 94,182 |
| 2017 | 12 | (1,519) | (24,243) | 10,846 | (2,200) | 15,632 | 582 | (240) | | 15,632 | (1,141) |
| | | (3,981) | (262,253) | (103,239) | 9,418 | (387,788) | (44,264) | 1,346 | - | (387,788) | (790,759) |
| | | = equals | | | | | | | | | |
| | | NORMALIZED LOADS FOR JURISDICTIONAL ALLOCATION (MWH) | | | | | | | | | |
| | | Non-FERC | | | | | | | FERC | | Total |
| Year | Month | CA | OR | WA | E. WY | UT | ID | W. WY | UT | UT | Total |
| 2017 | 1 | 80,969 | 1,413,703 | 459,598 | 715,404 | 2,215,919 | 304,600 | 155,943 | 1,919 | 2,214,000 | 5,346,136 |
| 2017 | 2 | 71,339 | 1,209,380 | 373,170 | 658,265 | 1,919,697 | 249,032 | 137,360 | 1,505 | 1,918,191 | 4,618,244 |
| 2017 | 3 | 72,041 | 1,237,765 | 373,075 | 700,837 | 1,994,815 | 273,278 | 149,125 | 1,484 | 1,993,331 | 4,800,936 |
| 2017 | 4 | 65,761 | 1,086,889 | 318,632 | 628,176 | 1,893,723 | 270,735 | 141,657 | 1,377 | 1,892,346 | 4,405,575 |
| 2017 | 5 | 72,617 | 1,068,700 | 323,922 | 647,129 | 1,955,645 | 340,654 | 137,277 | 1,311 | 1,954,334 | 4,545,945 |
| 2017 | 6 | 72,401 | 1,083,947 | 335,884 | 664,909 | 2,147,819 | 423,997 | 139,487 | 1,611 | 2,146,209 | 4,868,444 |
| 2017 | 7 | 86,717 | 1,243,249 | 388,090 | 729,192 | 2,526,106 | 457,733 | 145,495 | 1,856 | 2,524,250 | 5,576,583 |
| 2017 | 8 | 82,945 | 1,227,286 | 370,488 | 730,887 | 2,446,730 | 380,264 | 144,222 | 1,733 | 2,444,997 | 5,382,822 |
| 2017 | 9 | 66,641 | 1,064,094 | 343,268 | 657,168 | 2,019,603 | 287,373 | 135,695 | 1,485 | 2,018,119 | 4,573,841 |
| 2017 | 10 | 61,166 | 1,106,880 | 357,232 | 665,497 | 1,936,564 | 271,427 | 142,105 | 1,392 | 1,935,172 | 4,540,871 |
| 2017 | 11 | 68,413 | 1,207,109 | 401,302 | 676,500 | 1,940,297 | 263,157 | 146,413 | 1,487 | 1,938,810 | 4,703,191 |
| 2017 | 12 | 80,237 | 1,384,253 | 461,953 | 726,245 | 2,163,833 | 294,048 | 151,392 | 1,778 | 2,162,054 | 5,261,961 |
| | | 881,248 | 14,333,255 | 4,506,616 | 8,200,210 | 25,160,750 | 3,816,297 | 1,726,171 | 18,939 | 25,141,811 | 58,624,547 |
| SE Factor | | 1.5032% | 24.4492% | 7.6873% | 13.9877% | | 6.5097% | 2.9445% | 0.0323% | 42.8861% | 100.0000% |
| CAEW Factor | | 4.4685% | 72.6797% | 22.8517% | 0.0000% | | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 100.0000% |
| CAEE Factor | | 0.0000% | 0.0000% | 0.0000% | 21.0784% | | 9.8097% | 4.4371% | 0.0487% | 64.6262% | 100.0000% |

PacifiCorp
 Washington Results of Operations - December 2017
 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-17 | 6 | 8 | 177 | 2,920 | 943 | 1,035 | 3,684 | 492 | 221 | 3 | 3,680 | 9,473 |
| Feb-17 | 1 | 8 | 137 | 2,356 | 817 | 1,032 | 3,369 | 460 | 215 | 3 | 3,366 | 8,387 |
| Mar-17 | 6 | 8 | 138 | 2,360 | 647 | 1,030 | 3,084 | 442 | 217 | 3 | 3,081 | 7,919 |
| Apr-17 | 3 | 8 | 121 | 2,054 | 540 | 945 | 2,996 | 420 | 201 | 3 | 2,994 | 7,277 |
| May-17 | 23 | 17 | 118 | 2,058 | 661 | 1,003 | 3,778 | 647 | 191 | 2 | 3,775 | 8,456 |
| Jun-17 | 19 | 17 | 128 | 2,295 | 725 | 1,053 | 4,688 | 734 | 204 | 4 | 4,684 | 9,826 |
| Jul-17 | 31 | 18 | 144 | 2,467 | 765 | 1,092 | 4,912 | 818 | 211 | 4 | 4,908 | 10,410 |
| Aug-17 | 2 | 17 | 142 | 2,638 | 789 | 1,098 | 4,949 | 593 | 208 | 3 | 4,946 | 10,418 |
| Sep-17 | 1 | 18 | 132 | 2,284 | 730 | 1,028 | 4,631 | 533 | 188 | 4 | 4,627 | 9,525 |
| Oct-17 | 12 | 8 | 117 | 1,997 | 587 | 910 | 2,982 | 385 | 194 | 2 | 2,980 | 7,173 |
| Nov-17 | 7 | 8 | 130 | 2,214 | 686 | 961 | 3,256 | 384 | 207 | 2 | 3,254 | 7,838 |
| Dec-17 | 12 | 8 | 144 | 2,541 | 710 | 1,008 | 3,502 | 428 | 203 | 3 | 3,500 | 8,537 |
| | | | 1,629 | 28,185 | 8,601 | 12,195 | 45,831 | 6,338 | 2,461 | 35 | 45,795.97 | 105,239 |

| + 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-17 | 6 | 8 | (40) | (499) | (123) | (17) | (111) | (23) | (2) | - | (111) | (815) |
| Feb-17 | 1 | 8 | 3 | (39) | (43) | 5 | 25 | 8 | 1 | - | 25 | (38) |
| Mar-17 | 6 | 8 | (5) | (71) | 18 | 17 | 23 | 1 | 2 | - | 23 | (16) |
| Apr-17 | 3 | 8 | 4 | 37 | 14 | 3 | 22 | 2 | 0 | - | 22 | 83 |
| May-17 | 23 | 17 | (1) | (87) | (49) | (1) | (94) | 14 | 0 | - | (94) | (219) |
| Jun-17 | 19 | 17 | (1) | (156) | (34) | (1) | (162) | (22) | (0) | - | (162) | (376) |
| Jul-17 | 31 | 18 | 0 | 69 | (39) | (4) | (124) | 5 | (0) | - | (124) | (93) |
| Aug-17 | 2 | 17 | (2) | (242) | (58) | 20 | (118) | 4 | 1 | - | (118) | (395) |
| Sep-17 | 1 | 18 | (1) | (179) | (57) | (0) | (287) | (42) | 0 | - | (287) | (566) |
| Oct-17 | 12 | 8 | 2 | 52 | 6 | 10 | 119 | 23 | 1 | - | 119 | 212 |
| Nov-17 | 7 | 8 | 1 | 77 | 72 | 32 | 78 | 19 | 3 | - | 78 | 283 |
| Dec-17 | 12 | 8 | 6 | 139 | 17 | 4 | 108 | 1 | 0 | - | 108 | 274 |
| | | | (33) | (900) | (274) | 68 | (522) | (11) | 6 | - | (522) | (1,666) |

| = 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-17 | 6 | 8 | 137 | 2,421 | 821 | 1,018 | 3,572 | 469 | 219 | 3.05 | 3,569 | 8,657 |
| Feb-17 | 1 | 8 | 141 | 2,317 | 775 | 1,037 | 3,395 | 469 | 216 | 2.73 | 3,392 | 8,349 |
| Mar-17 | 6 | 8 | 133 | 2,289 | 664 | 1,047 | 3,107 | 443 | 219 | 2.73 | 3,104 | 7,903 |
| Apr-17 | 3 | 8 | 126 | 2,090 | 555 | 949 | 3,018 | 422 | 201 | 2.59 | 3,016 | 7,361 |
| May-17 | 23 | 17 | 117 | 1,971 | 612 | 1,002 | 3,683 | 660 | 191 | 2.32 | 3,681 | 8,237 |
| Jun-17 | 19 | 17 | 126 | 2,139 | 691 | 1,052 | 4,525 | 712 | 204 | 3.52 | 4,522 | 9,450 |
| Jul-17 | 31 | 18 | 144 | 2,536 | 726 | 1,088 | 4,788 | 824 | 211 | 3.52 | 4,784 | 10,317 |
| Aug-17 | 2 | 17 | 141 | 2,396 | 732 | 1,118 | 4,831 | 597 | 209 | 3.38 | 4,827 | 10,023 |
| Sep-17 | 1 | 18 | 131 | 2,105 | 673 | 1,028 | 4,344 | 491 | 188 | 3.56 | 4,340 | 8,959 |
| Oct-17 | 12 | 8 | 119 | 2,048 | 594 | 921 | 3,101 | 408 | 194 | 2.22 | 3,099 | 7,385 |
| Nov-17 | 7 | 8 | 131 | 2,291 | 758 | 993 | 3,335 | 403 | 211 | 2.44 | 3,332 | 8,121 |
| Dec-17 | 12 | 8 | 149 | 2,680 | 726 | 1,011 | 3,610 | 429 | 204 | 2.87 | 3,607 | 8,810 |
| | | | 1,595 | 27,285 | 8,327 | 12,263 | 45,309 | 6,327 | 2,467 | 34.92 | 45,274 | 103,573 |

| | | | | | | | | | | |
|------|---------|----------|----------|----------|--|---------|---------|---------|----------|-----------|
| CACW | 4.2879% | 73.3315% | 22.3806% | 0.0000% | | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 100.0000% |
| CACE | 0.0000% | 0.0000% | 0.0000% | 18.4779% | | 9.5332% | 3.7169% | 0.0526% | 68.2194% | 100.0000% |
| CAGW | 4.3331% | 73.1686% | 22.4984% | 0.0000% | | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 100.0000% |
| CAGE | 0.0000% | 0.0000% | 0.0000% | 19.1280% | | 9.6023% | 3.8970% | 0.0516% | 67.3211% | 100.0000% |

| | TOTAL | California | Oregon | Washington | Wyo-PP&L | Utah | Idaho-UP&L | Wyo-UP&L | FERC | OTHER | NON-UTILITY |
|--|-------------------|---------------|-----------------|---------------|-----------------|-----------------|---------------|---------------|-------------|-----------|-------------|
| TOTAL GROSS PLANT (LESS SO FACTOR) | 26,378,390,137 | 523,501,669 | 6,341,153,936 | 1,803,038,124 | 3,238,916,581 | 12,120,834,037 | 1,675,574,706 | 668,460,934 | 6,910,148 | | |
| SO | 100.0000% | 1.9846% | 24.0392% | 6.8353% | 12.2787% | 45.9499% | 6.3521% | 2.5341% | 0.0262% | | |
| SYSTEM OVERHEAD FACTOR (SO) | | | | | | | | | | | |
| GROSS PLANT: | | | | | | | | | | | |
| PRODUCTION PLANT | 12,253,062,790 | 162,845,350 | 2,749,665,099 | 845,599,112 | 1,624,995,862 | 5,716,896,063 | 815,619,391 | 331,055,310 | 4,386,597 | 0 | 0 |
| Washington Expedited Rate Filing - June 2015 | 6,064,060,266 | 63,694,562 | 1,075,587,857 | 330,709,970 | 878,746,871 | 3,092,789,838 | 441,150,455 | 179,028,720 | 2,372,184 | 0 | 0 |
| DISTRIBUTION PLANT | 6,671,244,219 | 259,453,910 | 2,015,701,796 | 489,641,742 | 594,753,789 | 2,844,934,151 | 337,521,953 | 129,236,879 | 0 | 0 | 0 |
| GENERAL PLANT | 1,191,602,990 | 27,917,180 | 328,753,168 | 86,313,355 | 146,151,310 | 490,044,277 | 79,839,952 | 31,406,675 | 177,074 | 0 | 0 |
| INTANGIBLE PLANT | 846,642,634 | 22,465,598 | 326,278,387 | 95,083,184 | 73,864,565 | 272,036,363 | 42,619,810 | 14,160,616 | 144,109 | 0 | 0 |
| TOTAL GROSS PLANT | 27,026,632,890 | 536,366,600 | 6,496,886,308 | 1,847,347,363 | 3,318,512,197 | 12,418,700,692 | 1,716,751,582 | 684,888,205 | 7,079,963 | 0 | 0 |
| GPS | 100.0000% | 1.9846% | 24.0392% | 6.8353% | 12.2787% | 45.9499% | 6.3521% | 2.5341% | 0.0262% | 0.0000% | 0.0000% |
| GROSS PLANT-SYSTEM FACTOR | | | | | | | | | | | |
| ACCUMULATED DEPRECIATION AND AMORTIZATION | | | | | | | | | | | |
| PRODUCTION PLANT | (4,296,452,212) | (60,748,119) | (1,025,800,630) | (315,420,134) | (554,457,320) | (1,946,981,196) | (278,031,106) | (113,341,713) | (1,501,812) | 1,829,819 | 0 |
| TRANSMISSION PLANT | (1,615,324,046) | (23,567,302) | (386,009,311) | (122,354,580) | (204,919,789) | (721,273,122) | (102,886,929) | (41,749,816) | (553,195) | 0 | 0 |
| DISTRIBUTION PLANT | (2,733,960,097) | (130,784,907) | (995,700,512) | (233,537,483) | (243,143,447) | (935,926,248) | (140,900,001) | (53,967,499) | 0 | 0 | 0 |
| GENERAL PLANT | (463,647,468) | (11,137,308) | (132,673,600) | (39,939,895) | (64,927,931) | (183,470,383) | (30,202,912) | (11,228,994) | (66,436) | 0 | 0 |
| INTANGIBLE PLANT | (531,416,626) | (13,588,209) | (191,422,534) | (54,186,744) | (49,396,857) | (166,231,004) | (27,017,525) | (8,491,737) | (92,016) | 0 | 0 |
| | (9,640,800,439) | (239,825,845) | (2,743,606,587) | (765,438,836) | (1,106,835,344) | (3,975,881,955) | (579,048,472) | (229,779,759) | (2,213,459) | 1,829,819 | 0 |
| NET PLANT | 17,385,832,451 | 296,540,755 | 3,753,379,721 | 1,081,908,527 | 2,211,676,853 | 8,442,818,737 | 1,137,703,089 | 455,108,446 | 4,866,504 | 1,829,819 | 0 |
| SNP | 100.0000% | 1.7066% | 21.5887% | 6.2239% | 12.7211% | 48.5615% | 6.5439% | 2.6177% | 0.0280% | 0.0105% | 0.0000% |
| SYSTEM NET PLANT FACTOR (SNP) | | | | | | | | | | | |
| DISTRIBUTION: | | | | | | | | | | | |
| DISTRIBUTION PLANT - PACIFIC | | | | | | | | | | | |
| LESS ACCUMULATED DEPRECIATION | S 3,359,551,237 | 259,453,910 | 2,015,701,796 | 489,641,742 | 594,753,789 | 0 | 0 | 0 | 0 | 0 | 0 |
| | S (1,603,166,349) | (130,784,907) | (995,700,512) | (233,537,483) | (243,143,447) | 0 | 0 | 0 | 0 | 0 | 0 |
| | 1,756,384,889 | 129,669,003 | 1,020,001,284 | 256,104,259 | 351,610,341 | 0 | 0 | 0 | 0 | 0 | 0 |
| DNPDP | 100.0000% | 7.3259% | 58.0739% | 14.5813% | 20.0190% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% |
| DIVISION NET PLANT DISTRIBUTION PACIFIC | | | | | | | | | | | |
| DISTRIBUTION PLANT - UTAH | | | | | | | | | | | |
| LESS ACCUMULATED DEPRECIATION | S 3,311,662,982 | 0 | 0 | 0 | 0 | 2,844,934,151 | 337,521,953 | 129,236,879 | 0 | 0 | 0 |
| | S (1,130,763,748) | 0 | 0 | 0 | 0 | (935,926,248) | (140,900,001) | (53,967,489) | 0 | 0 | 0 |
| | 2,180,899,234 | 0 | 0 | 0 | 0 | 1,909,007,903 | 196,621,952 | 75,269,379 | 0 | 0 | 0 |
| DNPDU | 100.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 87.5331% | 9.0156% | 3.4513% | 0.0000% | 0.0000% | 0.0000% |
| DIVISION NET PLANT DISTRIBUTION UTAH | | | | | | | | | | | |
| TOTAL NET DISTRIBUTION PLANT | 3,937,284,123 | 126,669,003 | 1,020,001,284 | 256,104,259 | 351,610,341 | 1,909,007,903 | 196,621,952 | 75,269,379 | 0 | 0 | 0 |
| DNPD & SNPD | 100.0000% | 3.2680% | 25.9062% | 6.5046% | 8.9303% | 48.4654% | 4.9938% | 1.9117% | 0.0000% | 0.0000% | 0.0000% |
| SYSTEM NET PLANT DISTRIBUTION | | | | | | | | | | | |

TOTAL

Jim Bridger Plant Allocation:
West Control Area
East Control Area

| |
|---------|
| 100.00% |
| 0.00% |

| | California | Oregon | Washington | Wvc-PP&L | Utah | Idaho-UP&L | Wvc-UP&L | FERC | OTHER | NON-UTILITY |
|-----|------------|----------|------------|----------|---------|------------|----------|---------|-------|-------------|
| JBG | 4.3331% | 73.1666% | 22.4984% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | | |
| JBE | 4.4665% | 72.6797% | 22.8517% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | | |

TRANSMISSION

| | California | Oregon | Washington | Wvc-PP&L | Utah | Idaho-UP&L | Wvc-UP&L | FERC | OTHER | NON-UTILITY |
|------|---------------|---------------|-------------|-------------|---------------|-------------|-------------|-----------|-------|-------------|
| JBG | 3,468,252 | 58,565,350 | 18,008,071 | 0 | 0 | 0 | 0 | 0 | | |
| DSU | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| CAGW | 60,312,059 | 1,018,437,268 | 313,155,984 | 0 | 0 | 0 | 0 | 0 | | |
| CAGE | 4,587,717,919 | 0 | 0 | 879,452,195 | 3,095,233,773 | 441,486,323 | 179,171,560 | 2,374,078 | | |
| SG | (5,584,647) | (1,414,751) | (454,096) | (705,524) | (2,443,935) | (335,868) | (142,830) | (1,894) | | |
| | 6,064,080,256 | 1,075,587,857 | 330,709,970 | 878,746,671 | 3,092,789,838 | 441,150,455 | 179,028,720 | 2,372,184 | | |

LESS ACCUMULATED DEPRECIATION

| | | | | | | | | | | |
|------|-----------------|--------------|---------------|---------------|---------------|---------------|--------------|-----------|--|--|
| DGP | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| JBG | (41,163,698) | (1,763,647) | (9,261,161) | 0 | 0 | 0 | 0 | 0 | | |
| CAGW | (505,638,309) | (21,909,599) | (369,868,337) | (113,760,373) | 0 | 0 | 0 | 0 | | |
| CAGE | (1,076,724,491) | 0 | 0 | (205,956,027) | (724,862,653) | (103,390,235) | (41,959,598) | (555,978) | | |
| SG | 8,202,453 | 125,943 | 2,077,917 | 1,036,238 | 3,589,531 | 493,306 | 209,782 | 2,782 | | |
| | (1,615,324,046) | (23,567,302) | (399,008,311) | (204,919,789) | (721,273,122) | (102,896,929) | (41,749,816) | (553,195) | | |

TOTAL NET TRANSMISSION PLANT

| | | | | | | | | | | |
|-----|---------------|------------|-------------|-------------|---------------|-------------|-------------|-----------|--|--|
| SNT | 4,448,756,211 | 40,127,259 | 677,578,546 | 673,826,882 | 2,371,516,716 | 338,253,526 | 137,278,904 | 1,818,988 | | |
|-----|---------------|------------|-------------|-------------|---------------|-------------|-------------|-----------|--|--|

SYSTEM NET PLANT TRANSMISSION

| | | | | | | | | | | |
|-----|-----------|---------|----------|----------|----------|---------|---------|---------|--|--|
| WRG | 100.0000% | 0.9020% | 15.2307% | 15.1464% | 53.3074% | 7.6033% | 3.0858% | 0.0409% | | |
| WRE | 100.0000% | 0.9020% | 15.2309% | 15.1463% | 53.3074% | 7.6035% | 3.0858% | 0.0409% | | |
| | 100.0000% | 0.9302% | 15.1291% | 16.6907% | 51.1735% | 7.7677% | 3.5134% | 0.0385% | | |

Total Electric Billings

| | | | | | | | | | | |
|----|-----------|--------|---------|---------|---------|--------|--------|---|--|--|
| CN | 1,921,076 | 47,205 | 604,978 | 130,282 | 907,199 | 79,367 | 16,209 | 0 | | |
|----|-----------|--------|---------|---------|---------|--------|--------|---|--|--|

Customer System factor - CN

| | | | | | | | | | | |
|--|---------|----------|---------|---------|----------|---------|---------|---------|--|--|
| | 2.4572% | 31.4916% | 7.0708% | 6.7817% | 47.2235% | 4.1314% | 0.8438% | 0.0000% | | |
|--|---------|----------|---------|---------|----------|---------|---------|---------|--|--|

CIAC

Contributions in Aid of Construction

| | Customer Adv. Received | Factor % |
|--------------------|------------------------|-----------|
| Oregon | 25.9 | 25.9062% |
| Washington - Other | 6.5 | 6.5046% |
| Washington - SWIFT | - | 0.0000% |
| Idaho - PPL | - | 0.0000% |
| Idaho - UPL | 5.0 | 4.9938% |
| Montana | - | 0.0000% |
| Wyoming PPL | 8.9 | 8.9303% |
| Wyoming UPL | 1.9 | 1.9117% |
| California | 3.3 | 3.2680% |
| Utah | 48.5 | 48.4854% |
| Total | 100 | 100.0000% |

PacifiCorp
Washington Results of Operations - December 2017

| | TOTAL | California | Oregon | Washington | Wyo-PP&L | Utah | Idaho-UP&L | Wyo-UP&L | FERC | OTHER | NON-UTILITY |
|------------------------|-------------|------------|-------------|-------------|-------------|-----------|------------|----------|---------|-------|-------------|
| Account 904 Balance | 15,424,209 | 653,694 | 6,283,389 | 2,047,502 | 1,000,873 | 4,829,384 | 609,305 | 63 | 0 | 0 | 0 |
| BADDEBT | 100.00000% | 4.2381% | 40.7372% | 13.2746% | 6.4890% | 31.3104% | 3.9503% | 0.0004% | 0.0000% | 0 | 0 |
| Account 182.22 | | | | | | | | | | | |
| Pre-merger | 17,094,202 | 740,702 | 12,507,584 | 3,845,917 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| (108) CAGW | (8,434,030) | (365,451) | (6,171,059) | (1,897,519) | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Post-merger | 3,485,613 | 151,034 | 2,550,373 | 784,206 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| (109) CAGW | (240,609) | (10,426) | (176,050) | (64,133) | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| (107) CAGW | 1,778,549 | 77,066 | 1,301,339 | 400,145 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| (120) CAEW | 1,975,759 | 88,288 | 1,435,976 | 451,495 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| (228) CAGW | 7,220,849 | 312,884 | 5,285,392 | 1,624,573 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| (228) CAGW | 1,472,376 | 63,799 | 1,077,317 | 331,261 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| (228) SNNP | 3,531,000 | 153,000 | 2,583,582 | 794,417 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| (228) CAEW | 1,745,025 | 77,888 | 1,265,826 | 398,311 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Acct 182.22 | 29,626,734 | 1,288,782 | 21,659,279 | 6,678,673 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Revised Study | 112,680 | 4,882 | 82,446 | 25,351 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| (228) SNNP | 941,950 | 42,091 | 684,607 | 215,252 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| December 1993 Adj. | 1,054,630 | 46,974 | 767,053 | 240,603 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Adjusted Acct 182.22 | 30,881,364 | 1,335,756 | 22,426,332 | 6,919,276 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TROUP | 100.00000% | 4.3536% | 73.0843% | 22.5520% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0 | 0 |
| Trojan Plant Allocator | | | | | | | | | | | |
| Account 228.42 | | | | | | | | | | | |
| Plant - Premerger | 7,220,849 | 312,884 | 5,285,392 | 1,624,573 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| - Postmerger | 1,472,376 | 63,799 | 1,077,317 | 331,261 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Storage Facility | 1,743,025 | 77,888 | 1,266,826 | 398,311 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Transition Costs | 3,531,000 | 153,000 | 2,583,582 | 794,417 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Acct 228.42 | 13,967,250 | 607,571 | 10,211,117 | 3,148,563 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Transition Costs | 112,680 | 4,882 | 82,446 | 25,351 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Storage Facility | 941,950 | 42,091 | 684,607 | 215,252 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| December 1993 Adj. | 1,054,630 | 46,974 | 767,053 | 240,603 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Adjusted Acct 228.42 | 15,021,880 | 654,545 | 10,978,170 | 3,389,166 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TROJD | 100.00000% | 4.3573% | 73.0812% | 22.5615% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0 | 0 |
| DIEXE | | | | | | | | | | | |
| Pre-Merger - PPL | (1,056,402) | (60,295) | (417,111) | (228,745) | (260,185) | (90,066) | 0 | 0 | 0 | 0 | 0 |
| Prod / Hydro | (698,861) | (26,627) | (376,521) | (102,071) | (164,842) | (29,800) | 0 | 0 | 0 | 0 | 0 |
| Distribution | (3,922,740) | (223,775) | (2,577,335) | (355,890) | (765,750) | 6,994 | 6 | 157 | 17 | 0 | 0 |
| General | 54,047 | 65 | 34,496 | 85 | 12,227 | 6,994 | 6 | 41 | 2 | 0 | 0 |
| Mining | 721 | 12 | 187 | 57 | 101 | 297 | 41 | 24 | 2 | 0 | 0 |
| Meth | 3,387,251 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3,387,251 |
| Non Utility | (388) | 0 | (39) | (349) | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total PPL | (2,237,372) | (310,620) | (3,336,323) | (686,803) | (1,175,449) | (112,575) | 47 | 181 | 19 | 0 | 3,387,251 |

PacificCorp
Washington Results of Operations - December 2017

| | TOTAL | California | Oregon | Washington | Wyo-PP&L | Utah | Idaho-UP&L | Wyo-UP&L | FERC | OTHER | NON-UTILITY |
|---|--------------|------------|-------------|------------|------------|--------------|-------------|------------|-----------|---------|-------------|
| Pre-Merger - UPL | | | | | | | | | | | |
| Prod / Hydro | (4,823,168) | 0 | 0 | 0 | 0 | (3,707,663) | (809,239) | (270,040) | (36,226) | 0 | 0 |
| Transmission | (2,083,110) | 0 | 0 | 0 | 0 | (4,681,868) | (267,589) | (92,917) | (12,647) | 0 | 0 |
| Distribution | (5,457,960) | 15 | 134 | 31 | 30 | (636,029) | (240,273) | (240,273) | 0 | 0 | 0 |
| General | (59,061) | (539) | (349) | (1,669) | (324) | (68,257) | 21,820 | 9,908 | 349 | 0 | 0 |
| Mining | 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) | (563,259) | (48,517) | 0 | 0 |
| Post-Merger (Vintage beginning 2008 and forward except for WCA which is 2007 and forward) | | | | | | | | | | | |
| Prod / Other Prod | 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 | 3,422,708 | 57,595 | 973,127 | 0 | 442,538 | 1,360,837 | 181,116 | 100,392 | 12,175 | 0 | 294,938 |
| Caddy Unit 4, 5 & 6 | 1,465,964 | 23,515 | 374,156 | 0 | 155,202 | 685,807 | 65,398 | 27,891 | 6,637 | 0 | 127,366 |
| Hydro-PPL | 77,410 | (631) | 3,732 | 9,340 | 3,063 | 47,208 | 9,102 | 4,933 | 673 | 0 | 0 |
| Hydro-UPL | 309,559 | 5,214 | 85,691 | 26,009 | 38,973 | 128,143 | 15,816 | 8,580 | 1,133 | 0 | 0 |
| Transmission | 13,006,951 | 184,063 | 3,876,777 | 1,066,791 | 1,709,461 | 5,212,884 | 566,921 | 343,357 | 48,697 | 0 | 0 |
| Distribution | 87,154,330 | 2,855,544 | 24,991,969 | 5,828,569 | 6,355,775 | 41,301,473 | 4,318,893 | 1,511,951 | 0 | 0 | 156 |
| General/Intangibles | 3,104,242 | 59,832 | 837,050 | 26,411 | 637,549 | 1,313,022 | 203,416 | 112,613 | 16,156 | 0 | (1,809) |
| Mining | (979,619) | (8,749) | (882,296) | (32,229) | (172,141) | (340,946) | (18,572) | (21,211) | (3,475) | 0 | 0 |
| WCA - CAEE 2007+ | 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+ | 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+ | 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+--Manerigo | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| WCA CAGW 2007+--Goodhoe | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| WCA - General 2007+ | 23,000,572 | 566,083 | 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+ | 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 | (4,112,460) | 0 | (4,112,460) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Non-Utility | 26,426 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 26,426 |
| Total Post-Merger | 787,409,956 | 15,103,064 | 215,054,462 | 25,463,720 | 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% | 27.3860% | 3.2100% | 12.1179% | 41.7699% | 4.9355% | 2.6509% | 0.3225% | 0.0000% | 5.6810% |

| | TOTAL | California | Oregon | Washington | Wyo-PP&L | Utah | Idaho-UP&L | Wyo-UP&L | FERC | OTHER | NON-UTILITY |
|------------------|-------------|------------|------------|------------|------------|------------|------------|-----------|---------|-------|-------------|
| Pre-Merger - PPL | | | | | | | | | | | |
| Prod / Hydro | 34,131,442 | 1,345,155 | 18,599,883 | 5,413,653 | 7,370,912 | 1,412,539 | 0 | 0 | 0 | 0 | 0 |
| Transmission | 16,183,368 | 621,133 | 8,818,787 | 2,421,051 | 3,608,307 | 713,090 | 0 | 0 | 0 | 0 | 0 |
| Distribution | 13,876,513 | 2,041,854 | 7,208,423 | 3,248,398 | 2,051,385 | (646,799) | 812 | (25,961) | 0 | 0 | 0 |
| General | (508,987) | (1,860) | (257,869) | (7,444) | (97,054) | (132,476) | (5,753) | (6,373) | (196) | 0 | 0 |
| Mining | 4,637 | 74 | 1,171 | 359 | 648 | 1,942 | 283 | 148 | 12 | 0 | 0 |
| Melin | (603,163) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (603,163) |
| Non-Utility | 82,513 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 82,513 |
| Total PPL | 62,966,323 | 4,008,356 | 34,359,895 | 11,076,017 | 12,935,198 | 1,346,207 | (4,858) | (31,786) | (146) | 0 | (720,650) |
| Pre-Merger - UPL | | | | | | | | | | | |
| Prod / Hydro | 55,553,193 | 0 | 0 | 0 | 0 | 44,451,615 | 8,019,146 | 2,705,774 | 376,658 | 0 | 0 |
| Transmission | 37,563,286 | 0 | 0 | 0 | 0 | 31,757,101 | 4,224,008 | 1,391,412 | 190,785 | 0 | 0 |
| Distribution | 27,745,260 | 90,614 | 661,471 | 179,975 | 228,824 | 21,882,385 | 3,423,309 | 1,278,692 | 0 | 0 | 0 |
| General | (943,380) | (5,883) | (138,708) | (21,434) | (97,741) | (332,232) | (200,739) | (83,610) | (3,033) | 0 | 0 |
| Mining | 11,944 | 190 | 3,015 | 925 | 1,670 | 5,004 | 729 | 380 | 31 | 0 | 0 |
| Total UPL | 120,030,303 | 84,921 | 525,778 | 159,466 | 172,753 | 97,763,873 | 15,466,453 | 5,292,638 | 564,421 | 0 | 0 |

PacifiCorp
Washington Results of Operations - December 2017

| | TOTAL | California | Oregon | Washington | Wvc-PP&L | Utah | Idaho-UP&L | Wvc-UP&L | FERC | OTHER | NON-UTILITY |
|---|---------------|------------|---------------|-------------|-------------|---------------|-------------|-------------|------------|-------|--------------|
| Post-Merger (Vintage beginning 2008 and forward except for WCA which is 2007 and forward) | | | | | | | | | | | |
| Prod / Other Prod | 450,375,067 | 8,064,882 | 128,451,438 | 36,174,070 | 57,151,899 | 183,857,099 | 24,607,264 | 10,404,973 | 1,563,431 | 0 | 0 |
| Cholla Unit 4 | 32,553,205 | 435,199 | 7,490,478 | 0 | 3,970,132 | 13,302,488 | 1,459,491 | 1,145,375 | 83,947 | 0 | 4,627,965 |
| Gadsby Unit 4, 5 & 6 | 6,084,101 | 96,436 | 1,559,583 | 0 | 759,895 | 2,644,775 | 347,175 | 161,820 | 20,419 | 0 | 484,259 |
| Hydro-PP&L | 37,003,587 | 714,123 | 10,995,096 | 3,084,727 | 4,690,844 | 14,695,129 | 1,930,249 | 794,858 | 118,561 | 0 | 0 |
| Hydro-UP&L | 11,407,703 | 232,067 | 3,411,008 | 992,599 | 1,402,808 | 4,506,838 | 589,427 | 238,666 | 33,862 | 0 | 0 |
| Transmission | 275,388,317 | 5,121,258 | 80,498,134 | 23,314,721 | 34,497,082 | 111,420,724 | 14,786,922 | 5,933,341 | 873,135 | 0 | 0 |
| Distribution | 981,977,005 | 35,419,236 | 278,625,583 | 63,050,297 | 78,188,424 | 460,925,276 | 48,496,411 | 16,260,868 | 0 | 0 | 6,910 |
| General Intangibles | 56,018,229 | 1,328,686 | 17,862,842 | 4,198,410 | 6,903,975 | 21,281,916 | 3,141,707 | 1,195,028 | 107,881 | 0 | 4 |
| Mining | 3,014 | 46 | 756 | 232 | 410 | 1,284 | 192 | 92 | 2 | 0 | 0 |
| WCA - CAEE 2007+ | (3,237) | (44) | (795) | 0 | (399) | (1,250) | (188) | (89) | (1) | 0 | (531) |
| WCA - CAGE 2007+ | 1,834,121,426 | 26,607,363 | 482,478,916 | 0 | 235,005,386 | 773,815,022 | 102,521,295 | 50,710,031 | 6,028,804 | 0 | 153,953,409 |
| WCA - CAGW 2007+ | 430,353,440 | 7,058,646 | 116,834,583 | 84,206,131 | 55,893,512 | 183,832,541 | 24,415,750 | 11,736,097 | 1,430,253 | 0 | (64,547,073) |
| WCA CAGW 2007+ -Marengo | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| WCA CAGW 2007+ -Goodhue | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| WCA - General 2007+ | 184,081,818 | 4,083,159 | 51,403,695 | 12,599,709 | 21,806,966 | 77,227,146 | 10,287,721 | 4,587,961 | 331,991 | 0 | 1,754,470 |
| WCA - JBG 2007+ | 154,360,565 | 2,479,971 | 41,103,933 | 33,744,782 | 19,807,635 | 66,527,279 | 8,859,447 | 4,258,139 | 379,184 | 0 | (22,799,805) |
| OREGON EXTRA BOOK DEPR | (70,439,220) | 0 | (70,439,220) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Non Utility | (1,518,066) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (1,518,066) |
| Total Post Merger | 4,381,766,954 | 94,641,018 | 1,150,215,861 | 270,363,078 | 521,077,737 | 1,913,630,267 | 241,475,863 | 107,420,190 | 10,971,968 | 0 | 71,970,972 |

| Total Deferred Taxes | 4,584,765,580 | 98,732,295 | 1,185,101,334 | 281,598,551 | 534,185,688 | 2,012,740,437 | 256,937,659 | 112,681,042 | 11,536,243 | 0 | 71,250,322 |
|----------------------|---------------|------------|---------------|-------------|-------------|---------------|-------------|-------------|------------|---|------------|
|----------------------|---------------|------------|---------------|-------------|-------------|---------------|-------------|-------------|------------|---|------------|

| Percentage of Total (DITBAL) | 100.0000% | 2.1629% | 25.9619% | 6.1690% | 11.7024% | 44.0930% | 5.6287% | 2.4685% | 0.2527% | 0.0000% | 1.5609% |
|------------------------------|-----------|---------|----------|---------|----------|----------|---------|---------|---------|---------|---------|
|------------------------------|-----------|---------|----------|---------|----------|----------|---------|---------|---------|---------|---------|

TAXDEPR

| Total Schedule M Differences (PowerTax) | 859,465,675 | 18,198,482 | 224,616,520 | 60,216,415 | 97,640,559 | 384,134,805 | 49,076,845 | 20,300,503 | 188,745 | 0 | 5,092,801 |
|---|-------------|------------|-------------|------------|------------|-------------|------------|------------|---------|---|-----------|
|---|-------------|------------|-------------|------------|------------|-------------|------------|------------|---------|---|-----------|

| Total | 659,465,675 | 18,198,482 | 224,616,520 | 60,216,415 | 97,640,559 | 384,134,805 | 49,076,845 | 20,300,503 | 188,745 | 0 | 5,092,801 |
|-------|-------------|------------|-------------|------------|------------|-------------|------------|------------|---------|---|-----------|
|-------|-------------|------------|-------------|------------|------------|-------------|------------|------------|---------|---|-----------|

| TAXDEPR Factor | 100.0000% | 2.1174% | 26.1344% | 7.0063% | 11.3606% | 44.6946% | 5.7102% | 2.3620% | 0.0220% | 0.0000% | 0.5926% |
|----------------|-----------|---------|----------|---------|----------|----------|---------|---------|---------|---------|---------|
|----------------|-----------|---------|----------|---------|----------|----------|---------|---------|---------|---------|---------|

SCHMD

| Depreciation Expense: | 242,339,655 | 1,905,380 | 32,174,484 | 9,693,231 | 37,945,584 | 133,542,522 | 19,047,736 | 7,730,279 | 102,429 | 0 | 0 |
|------------------------------------|-------------|-----------|------------|------------|------------|-------------|------------|-----------|---------|---|---|
| Steam | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Nuclear | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Hydro | 36,237,219 | 1,263,829 | 21,341,181 | 6,562,131 | 1,352,366 | 4,759,653 | 678,890 | 275,519 | 3,651 | 0 | 0 |
| Other | 127,230,910 | 1,762,450 | 29,760,968 | 9,151,104 | 16,556,519 | 58,270,703 | 8,311,398 | 3,373,074 | 44,694 | 0 | 0 |
| Transmission | 105,532,590 | 1,141,611 | 19,277,208 | 5,927,997 | 15,146,791 | 53,308,935 | 7,803,606 | 3,085,863 | 40,889 | 0 | 0 |
| Distribution | 148,851,203 | 7,504,028 | 50,784,331 | 13,613,865 | 15,628,146 | 51,072,740 | 6,627,878 | 3,720,215 | 6,872 | 0 | 0 |
| General | 38,490,769 | 813,985 | 10,681,645 | 2,828,451 | 4,850,036 | 15,862,654 | 2,455,929 | 991,197 | 0 | 0 | 0 |
| Mining | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Experimental | 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: | 688,782,256 | 14,391,284 | 164,019,826 | 47,976,380 | 91,477,442 | 316,617,207 | 44,725,436 | 19,176,147 | 198,534 | 0 | 0 |
|-----------------------------|-------------|------------|-------------|------------|------------|-------------|------------|------------|---------|---|---|
|-----------------------------|-------------|------------|-------------|------------|------------|-------------|------------|------------|---------|---|---|

SCHMDEXP

| Total | 100.0000% | 2.0595% | 23.4722% | 6.8657% | 13.0910% | 45.3385% | 6.4005% | 2.7442% | 0.0284% | 0.0000% | 0.0000% |
|-------|-----------|---------|----------|---------|----------|----------|---------|---------|---------|---------|---------|
|-------|-----------|---------|----------|---------|----------|----------|---------|---------|---------|---------|---------|

B1. REVENUE



Electric Operations Revenue
 Twelve Months Ending - December 2017
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

| Primary Account | Secondary Account | Alloc | Total | Calif | Oregon | Wash | Wyoming | Utah | Idaho | FERC | Other |
|----------------------|--|-------|-------------------|----------------|-----------------|-----------------|-----------------|-----------------|----------------|----------|----------------|
| 4401000 | RESIDENTIAL SALES | CA | -52,826 | -52,826 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4401000 | RESIDENTIAL SALES | IDU | -79,379 | -79,379 | 0 | 0 | 0 | 0 | -79,379 | 0 | 0 |
| 4401000 | RESIDENTIAL SALES | OR | -679,368 | -679,368 | 0 | -679,368 | 0 | 0 | 0 | 0 | 0 |
| 4401000 | RESIDENTIAL SALES | UT | -801,796 | -801,796 | 0 | 0 | 0 | -801,796 | 0 | 0 | 0 |
| 4401000 | RESIDENTIAL SALES | WA | -166,538 | -166,538 | 0 | -166,538 | 0 | 0 | 0 | 0 | 0 |
| 4401000 | RESIDENTIAL SALES | WYP | -99,078 | -99,078 | 0 | 0 | -99,078 | 0 | 0 | 0 | 0 |
| 4401000 | RESIDENTIAL SALES | WYU | -12,952 | -12,952 | 0 | 0 | -12,952 | 0 | 0 | 0 | 0 |
| 4401000 | RESIDENTIAL SALES | CA | 1,998 | 1,998 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4401000 | Residential Revenue Acctg Adjustments | IDU | 229 | 229 | 0 | 0 | 0 | 0 | 229 | 0 | 0 |
| 4401000 | Residential Revenue Acctg Adjustments | OR | 3,242 | 3,242 | 0 | 3,242 | 0 | 0 | 0 | 0 | 0 |
| 4401000 | Residential Revenue Acctg Adjustments | UT | 22,558 | 22,558 | 0 | 0 | 0 | 22,558 | 0 | 0 | 0 |
| 4401000 | Residential Revenue Acctg Adjustments | WA | 12,698 | 12,698 | 0 | 12,698 | 0 | 0 | 0 | 0 | 0 |
| 4401000 | Residential Revenue Acctg Adjustments | WYP | -180 | -180 | 0 | 0 | -180 | 0 | 0 | 0 | 0 |
| 4401000 | Residential Revenue Adj - Deferred NPC M | UT | -2,773 | -2,773 | 0 | 0 | 0 | -2,773 | 0 | 0 | 0 |
| 4401000 | Residential Revenue Adj - Deferred NPC M | WA | -457 | -457 | 0 | 0 | -457 | 0 | 0 | 0 | 0 |
| 4401000 | Residential Revenue Adj - Deferred NPC M | WYP | 129 | 129 | 0 | 0 | 129 | 0 | 0 | 0 | 0 |
| 4401000 | UNBILLED REVENUE - RESIDENTIAL | CA | 133 | 133 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4401000 | UNBILLED REVENUE - RESIDENTIAL | IDU | 60 | 60 | 0 | 0 | 0 | 0 | 60 | 0 | 0 |
| 4401000 | UNBILLED REVENUE - RESIDENTIAL | OR | 8,688 | 8,688 | 0 | 8,688 | 0 | 0 | 0 | 0 | 0 |
| 4401000 | UNBILLED REVENUE - RESIDENTIAL | UT | 6,307 | 6,307 | 0 | 0 | 0 | 6,307 | 0 | 0 | 0 |
| 4401000 | UNBILLED REVENUE - RESIDENTIAL | WA | -1,890 | -1,890 | 0 | -1,890 | 0 | 0 | 0 | 0 | 0 |
| 4401000 | UNBILLED REVENUE - RESIDENTIAL | WYP | -4,073 | -4,073 | 0 | 0 | -4,073 | 0 | 0 | 0 | 0 |
| 4401000 | UNBILLED REVENUE - RESIDENTIAL | WYU | -231 | -231 | 0 | 0 | -231 | 0 | 0 | 0 | 0 |
| 4401000 | UNBILLED REVENUE - UNCOLLECTIBLE | CA | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4401000 | UNBILLED REVENUE - UNCOLLECTIBLE | IDU | 9 | 9 | 0 | 0 | 0 | 0 | 9 | 0 | 0 |
| 4401000 | UNBILLED REVENUE - UNCOLLECTIBLE | OR | -5 | -5 | 0 | -5 | 0 | 0 | 0 | 0 | 0 |
| 4401000 | UNBILLED REVENUE - UNCOLLECTIBLE | UT | 16 | 16 | 0 | 0 | 0 | 16 | 0 | 0 | 0 |
| 4401000 | UNBILLED REVENUE - UNCOLLECTIBLE | WA | 11 | 11 | 0 | 0 | 11 | 0 | 0 | 0 | 0 |
| 4401000 | UNBILLED REVENUE - UNCOLLECTIBLE | WYP | 4 | 4 | 0 | 0 | 4 | 0 | 0 | 0 | 0 |
| 4401000 | Solar Feed-In Revenue - Residential | OTHER | -4,350 | -4,350 | 0 | 0 | 0 | 0 | 0 | 0 | -4,350 |
| 4401000 | DSM Revenue - Residential | OTHER | -32,453 | -32,453 | 0 | 0 | 0 | 0 | 0 | 0 | -32,453 |
| 4401000 | DSM Revenue - Residential Cat 2 Gen Svc | OTHER | -29 | -29 | 0 | 0 | 0 | 0 | 0 | 0 | -29 |
| 4401000 | Blue Sky Revenue Residential | OTHER | -2,136 | -2,136 | 0 | 0 | 0 | 0 | 0 | 0 | -2,136 |
| 4401000 Total | | | -1,884,432 | -50,694 | -667,444 | -156,177 | -116,381 | -775,688 | -79,081 | 0 | -38,967 |
| 4421000 | COMMERCIAL SALES | CA | -36,431 | -36,431 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4421000 | COMMERCIAL SALES | IDU | -44,614 | -44,614 | 0 | 0 | 0 | 0 | -44,614 | 0 | 0 |
| 4421000 | COMMERCIAL SALES | OR | -488,420 | -488,420 | 0 | -488,420 | 0 | 0 | 0 | 0 | 0 |
| 4421000 | COMMERCIAL SALES | UT | -755,294 | -755,294 | 0 | 0 | 0 | -755,294 | 0 | 0 | 0 |
| 4421000 | COMMERCIAL SALES | WA | -134,264 | -134,264 | 0 | -134,264 | 0 | 0 | 0 | 0 | 0 |
| 4421000 | COMMERCIAL SALES | WYP | -113,380 | -113,380 | 0 | 0 | -113,380 | 0 | 0 | 0 | 0 |
| 4421000 | COMMERCIAL SALES | WYU | -11,332 | -11,332 | 0 | 0 | -11,332 | 0 | 0 | 0 | 0 |
| 4421000 | Commercial Revenue Acctg Adjustments | CA | 1,249 | 1,249 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4421000 | Commercial Revenue Acctg Adjustments | IDU | 135 | 135 | 0 | 0 | 0 | 0 | 135 | 0 | 0 |



Electric Operations Revenue
 Twelve Months Ending - December 2017
 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 | OR | 1,332 | 0 | 1,332 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4421000 | COMMERCIAL SALES | UT | 18,424 | 0 | 0 | 0 | 0 | 18,424 | 0 | 0 | 0 |
| 4421000 | COMMERCIAL SALES | WA | 8,395 | 0 | 0 | 8,395 | 0 | 0 | 0 | 0 | 0 |
| 4421000 | COMMERCIAL SALES | WYP | -193 | 0 | 0 | 0 | -193 | 0 | 0 | 0 | 0 |
| 4421000 | COMMERCIAL SALES | UT | -2,880 | 0 | 0 | 0 | 0 | -2,880 | 0 | 0 | 0 |
| 4421000 | COMMERCIAL SALES | WA | -429 | 0 | 0 | -429 | 0 | 0 | 0 | 0 | 0 |
| 4421000 | COMMERCIAL SALES | WYP | 146 | 0 | 0 | 0 | 146 | 0 | 0 | 0 | 0 |
| 4421000 | COMMERCIAL SALES | CA | 1,042 | 1,042 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4421000 | COMMERCIAL SALES | IDU | 53 | 0 | 0 | 0 | 0 | 0 | 53 | 0 | 0 |
| 4421000 | COMMERCIAL SALES | OR | 10,311 | 0 | 10,311 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4421000 | COMMERCIAL SALES | UT | 1,396 | 0 | 0 | 0 | 0 | 1,396 | 0 | 0 | 0 |
| 4421000 | COMMERCIAL SALES | WA | 2,499 | 0 | 0 | 2,499 | 0 | 0 | 0 | 0 | 0 |
| 4421000 | COMMERCIAL SALES | WYP | -210 | 0 | 0 | -210 | 0 | 0 | 0 | 0 | 0 |
| 4421000 | COMMERCIAL SALES | WYU | 77 | 0 | 0 | 0 | 77 | 0 | 0 | 0 | 0 |
| 4421000 | COMMERCIAL SALES | OTHER | -3,437 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -3,437 |
| 4421000 | COMMERCIAL SALES | OTHER | -20,635 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -20,635 |
| 4421000 | COMMERCIAL SALES | OTHER | -2,311 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -2,311 |
| 4421000 | COMMERCIAL SALES | OTHER | -90 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -90 |
| 4421000 | COMMERCIAL SALES | OTHER | -1,138 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -1,138 |
| 4421000 Total | | | -1,569,999 | -34,140 | -476,776 | -123,799 | -124,893 | -738,354 | -44,427 | 0 | -27,611 |
| 4422000 | IND SLS/EXCL IRRIG | CA | -6,415 | -6,415 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4422000 | IND SLS/EXCL IRRIG | IDU | -13,834 | 0 | 0 | 0 | 0 | 0 | -13,834 | 0 | 0 |
| 4422000 | IND SLS/EXCL IRRIG | OR | -132,655 | 0 | -132,655 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4422000 | IND SLS/EXCL IRRIG | UT | -367,867 | 0 | 0 | 0 | 0 | -367,867 | 0 | 0 | 0 |
| 4422000 | IND SLS/EXCL IRRIG | WA | -52,683 | 0 | 0 | -52,683 | 0 | 0 | 0 | 0 | 0 |
| 4422000 | IND SLS/EXCL IRRIG | WYP | -345,612 | 0 | 0 | 0 | -345,612 | 0 | 0 | 0 | 0 |
| 4422000 | IND SLS/EXCL IRRIG | WYU | -103,001 | 0 | 0 | 0 | -103,001 | 0 | 0 | 0 | 0 |
| 4422000 | IND SLS/EXCL IRRIG | IDU | -100,548 | 0 | 0 | 0 | 0 | 0 | -100,548 | 0 | 0 |
| 4422000 | IND SLS/EXCL IRRIG | UT | -114,186 | 0 | 0 | 0 | 0 | -114,186 | 0 | 0 | 0 |
| 4422000 | IND SLS/EXCL IRRIG | CA | 208 | 208 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4422000 | IND SLS/EXCL IRRIG | IDU | 47 | 47 | 0 | 0 | 0 | 0 | 47 | 0 | 0 |
| 4422000 | IND SLS/EXCL IRRIG | OR | 1,710 | 0 | 1,710 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4422000 | IND SLS/EXCL IRRIG | UT | 9,193 | 0 | 0 | 0 | 0 | 9,193 | 0 | 0 | 0 |
| 4422000 | IND SLS/EXCL IRRIG | WA | 4,459 | 0 | 0 | 4,459 | 0 | 0 | 0 | 0 | 0 |
| 4422000 | IND SLS/EXCL IRRIG | WYP | -633 | 0 | 0 | -633 | 0 | 0 | 0 | 0 | 0 |
| 4422000 | IND SLS/EXCL IRRIG | UT | -1,779 | 0 | 0 | 0 | 0 | -1,779 | 0 | 0 | 0 |
| 4422000 | IND SLS/EXCL IRRIG | WA | -229 | 0 | 0 | -229 | 0 | 0 | 0 | 0 | 0 |
| 4422000 | IND SLS/EXCL IRRIG | WYP | 577 | 0 | 0 | 0 | 577 | 0 | 0 | 0 | 0 |
| 4422000 | IND SLS/EXCL IRRIG | CA | -297 | -297 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4422000 | IND SLS/EXCL IRRIG | IDU | -1,503 | 0 | 0 | 0 | 0 | 0 | -1,503 | 0 | 0 |
| 4422000 | IND SLS/EXCL IRRIG | OR | -6,160 | 0 | -6,160 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4422000 | IND SLS/EXCL IRRIG | UT | -2,212 | 0 | 0 | 0 | 0 | -2,212 | 0 | 0 | 0 |
| 4422000 | IND SLS/EXCL IRRIG | WA | -2,573 | 0 | 0 | -2,573 | 0 | 0 | 0 | 0 | 0 |



Electric Operations Revenue
 Twelve Months Ending - December 2017
 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 | WYP | 7,829 | 0 | 0 | 0 | 7,829 | 0 | 0 | 0 | 0 |
| 4422000 | IND SLS/EXCL IRRIG | WYU | 404 | 0 | 0 | 0 | 404 | 0 | 0 | 0 | 0 |
| 4422000 | IND SLS/EXCL IRRIG | OTHER | -2,906 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -2,906 |
| 4422000 | IND SLS/EXCL IRRIG | OTHER | -3,798 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -3,798 |
| 4422000 | IND SLS/EXCL IRRIG | OTHER | -544 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -544 |
| 4422000 | IND SLS/EXCL IRRIG | OTHER | -2,803 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -2,803 |
| 4422000 | IND SLS/EXCL IRRIG | OTHER | -593 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -593 |
| 4422000 Total | | | -1,238,402 | -6,503 | -137,104 | -51,025 | -440,436 | -476,851 | -115,838 | 0 | -10,644 |
| 4423000 | INDUST SALES-IRRIG | CA | -12,506 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4423000 | INDUST SALES-IRRIG | IDU | -55,660 | 0 | 0 | 0 | 0 | 0 | -55,660 | 0 | 0 |
| 4423000 | INDUST SALES-IRRIG | OR | -30,750 | 0 | -30,750 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4423000 | INDUST SALES-IRRIG | UT | -19,320 | 0 | 0 | 0 | 0 | -19,320 | 0 | 0 | 0 |
| 4423000 | INDUST SALES-IRRIG | WA | -14,337 | 0 | 0 | -14,337 | 0 | 0 | 0 | 0 | 0 |
| 4423000 | INDUST SALES-IRRIG | WYP | -1,777 | 0 | 0 | 0 | -1,777 | 0 | 0 | 0 | 0 |
| 4423000 | INDUST SALES-IRRIG | WYU | -485 | 0 | 0 | 0 | -485 | 0 | 0 | 0 | 0 |
| 4423000 | INDUST SALES-IRRIG | CA | 404 | 404 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4423000 | INDUST SALES-IRRIG | IDU | 165 | 0 | 0 | 0 | 0 | 0 | 0 | 165 | 0 |
| 4423000 | INDUST SALES-IRRIG | OR | 77 | 0 | 77 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4423000 | INDUST SALES-IRRIG | UT | 44 | 0 | 0 | 0 | 0 | 44 | 0 | 0 | 0 |
| 4423000 | INDUST SALES-IRRIG | WA | 931 | 0 | 0 | 0 | 931 | 0 | 0 | 0 | 0 |
| 4423000 | INDUST SALES-IRRIG | WYP | 3 | 0 | 0 | 0 | 3 | 0 | 0 | 0 | 0 |
| 4423000 | INDUST SALES-IRRIG | WYU | -43 | 0 | 0 | 0 | -43 | 0 | 0 | 0 | 0 |
| 4423000 | INDUST SALES-IRRIG | CA | 2 | 0 | 0 | 0 | 2 | 0 | 0 | 0 | 0 |
| 4423000 | INDUST SALES-IRRIG | OR | -20 | -20 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4423000 | INDUST SALES-IRRIG | UT | 380 | 0 | 380 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4423000 | INDUST SALES-IRRIG | WA | -49 | 0 | 0 | 0 | 0 | -49 | 0 | 0 | 0 |
| 4423000 | INDUST SALES-IRRIG | WYP | 729 | 0 | 0 | 729 | 0 | 0 | 0 | 0 | 0 |
| 4423000 | INDUST SALES-IRRIG | WYU | -10 | 0 | 0 | 0 | -10 | 0 | 0 | 0 | 0 |
| 4423000 | INDUST SALES-IRRIG | OTHER | -100 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -100 |
| 4423000 | INDUST SALES-IRRIG | OTHER | -2,782 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -2,782 |
| 4423000 | INDUST SALES-IRRIG | OTHER | -1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -1 |
| 4423000 Total | | | -135,104 | -12,122 | -30,293 | -12,720 | -2,257 | -19,324 | -55,495 | 0 | -2,882 |
| 4441000 | PUB ST/HWY LIGHT | CA | -430 | -430 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4441000 | PUB ST/HWY LIGHT | IDU | -523 | 0 | 0 | 0 | 0 | 0 | -523 | 0 | 0 |
| 4441000 | PUB ST/HWY LIGHT | OR | -5,981 | 0 | -5,981 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4441000 | PUB ST/HWY LIGHT | UT | -8,705 | 0 | 0 | 0 | 0 | -8,705 | 0 | 0 | 0 |
| 4441000 | PUB ST/HWY LIGHT | WA | -1,363 | 0 | 0 | -1,363 | 0 | 0 | 0 | 0 | 0 |
| 4441000 | PUB ST/HWY LIGHT | WYP | -1,623 | 0 | 0 | 0 | -1,623 | 0 | 0 | 0 | 0 |
| 4441000 | PUB ST/HWY LIGHT | WYU | -349 | 0 | 0 | 0 | -349 | 0 | 0 | 0 | 0 |
| 4441000 | PUB ST/HWY LIGHT | CA | 13 | 13 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4441000 | PUB ST/HWY LIGHT | IDU | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2 |
| 4441000 | PUB ST/HWY LIGHT | OR | 16 | 0 | 16 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4441000 | PUB ST/HWY LIGHT | UT | 304 | 0 | 0 | 0 | 0 | 304 | 0 | 0 | 0 |



Electric Operations Revenue
 Twelve Months Ending - December 2017
 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 | WA | 79 | 0 | 0 | 0 | 79 | 0 | 0 | 0 | 0 |
| 4441000 | PUB ST/HWY LIGHT | WYU | 1 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 |
| 4441000 | PUB ST/HWY LIGHT | WA | -2 | 0 | 0 | -2 | 0 | 0 | 0 | 0 | 0 |
| 4441000 | PUB ST/HWY LIGHT | WYP | 2 | 0 | 0 | 0 | 2 | 0 | 0 | 0 | 0 |
| 4441000 | PUB ST/HWY LIGHT | CA | -34 | -34 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4441000 | PUB ST/HWY LIGHT | IDU | -16 | 0 | 0 | 0 | 0 | 0 | -16 | 0 | 0 |
| 4441000 | PUB ST/HWY LIGHT | OR | -408 | -408 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4441000 | PUB ST/HWY LIGHT | UT | -211 | 0 | 0 | 0 | 0 | -211 | 0 | 0 | 0 |
| 4441000 | PUB ST/HWY LIGHT | WA | -239 | 0 | 0 | -239 | 0 | 0 | 0 | 0 | 0 |
| 4441000 | PUB ST/HWY LIGHT | WYP | -54 | 0 | 0 | 0 | -54 | 0 | 0 | 0 | 0 |
| 4441000 | PUB ST/HWY LIGHT | WYU | 37 | 0 | 0 | 0 | 37 | 0 | 0 | 0 | 0 |
| 4441000 | PUB ST/HWY LIGHT | OTHER | -52 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -52 |
| 4441000 | PUB ST/HWY LIGHT | OTHER | -281 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -281 |
| 4441000 Total | | | -19,818 | -451 | -6,373 | -1,525 | -1,987 | -8,612 | -537 | 0 | -333 |
| 4451000 | OTHER SALES PUBLIC | UT | -3,363 | 0 | 0 | 0 | 0 | -3,363 | 0 | 0 | 0 |
| 4451000 | OTHER SALES PUBLIC | UT | 72 | 0 | 0 | 0 | 0 | 72 | 0 | 0 | 0 |
| 4451000 | OTHER SALES PUBLIC | OTHER | -18 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -18 |
| 4451000 | OTHER SALES PUBLIC | OTHER | -13 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -13 |
| 4451000 Total | | | -3,322 | 0 | 0 | 0 | 0 | -3,291 | 0 | 0 | -31 |
| 4471000 | ON-SYS WHOLE-FIRM | OR | -482 | 0 | 0 | -482 | 0 | 0 | 0 | 0 | 0 |
| 4471000 | ON-SYS WHOLE-FIRM | FERC | -7,525 | 0 | 0 | 0 | 0 | 0 | 0 | -7,525 | 0 |
| 4471000 | ON-SYS WHOLE-FIRM | UT | 38 | 0 | 0 | 0 | 0 | 38 | 0 | 0 | 0 |
| 4471000 Total | | | -7,969 | 0 | -482 | 0 | 0 | 38 | 0 | -7,525 | 0 |
| 4479000 | TRANS SRVC | FERC | -81 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -81 |
| 4479000 Total | | | -81 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -81 |
| 4501000 | FORF DISC/INT-RES | CA | -237 | -237 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4501000 | FORF DISC/INT-RES | IDU | -237 | 0 | 0 | 0 | 0 | 0 | -237 | 0 | 0 |
| 4501000 | FORF DISC/INT-RES | OR | -3,620 | 0 | -3,620 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4501000 | FORF DISC/INT-RES | UT | -2,487 | 0 | 0 | 0 | 0 | -2,487 | 0 | 0 | 0 |
| 4501000 | FORF DISC/INT-RES | WA | -710 | 0 | 0 | -710 | 0 | 0 | 0 | 0 | 0 |
| 4501000 | FORF DISC/INT-RES | WYP | -437 | 0 | 0 | 0 | -437 | 0 | 0 | 0 | 0 |
| 4501000 | FORF DISC/INT-RES | WYU | -49 | 0 | 0 | 0 | -49 | 0 | 0 | 0 | 0 |
| 4501000 Total | | | -7,776 | -237 | -3,620 | -710 | -486 | -2,487 | -237 | 0 | 0 |
| 4502000 | FORF DISC/INT-COMM | CA | -51 | -51 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4502000 | FORF DISC/INT-COMM | IDU | -35 | 0 | 0 | 0 | 0 | 0 | -35 | 0 | 0 |
| 4502000 | FORF DISC/INT-COMM | OR | -720 | 0 | -720 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4502000 | FORF DISC/INT-COMM | UT | -585 | 0 | 0 | 0 | 0 | -585 | 0 | 0 | 0 |
| 4502000 | FORF DISC/INT-COMM | WA | -131 | 0 | 0 | -131 | 0 | 0 | 0 | 0 | 0 |
| 4502000 | FORF DISC/INT-COMM | WYP | -112 | 0 | 0 | 0 | -112 | 0 | 0 | 0 | 0 |
| 4502000 | FORF DISC/INT-COMM | WYU | -11 | 0 | 0 | 0 | -11 | 0 | 0 | 0 | 0 |
| 4502000 Total | | | -1,645 | -51 | -720 | -131 | -122 | -585 | -35 | 0 | 0 |
| 4503000 | FORF DISC/INT-IND | CA | -21 | -21 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4503000 | FORF DISC/INT-IND | IDU | -219 | 0 | 0 | 0 | 0 | 0 | -219 | 0 | 0 |



Electric Operations Revenue
 Twelve Months Ending - December 2017
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

| Primary Account | Secondary Account | Alloc | Total | Calif | Oregon | Wash | Wyoming | Utah | Idaho | FERC | Other |
|----------------------|-------------------|-------|---------------|------------|-------------|-------------|-------------|---------------|-------------|----------|----------|
| 4503000 | FORF DISC/INT-IND | OR | -230 | 0 | -230 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4503000 | FORF DISC/INT-IND | UT | -229 | 0 | 0 | 0 | 0 | -229 | 0 | 0 | 0 |
| 4503000 | FORF DISC/INT-IND | WA | -37 | 0 | -37 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4503000 | FORF DISC/INT-IND | WYP | -48 | 0 | 0 | -48 | 0 | 0 | 0 | 0 | 0 |
| 4503000 | FORF DISC/INT-IND | WYU | -5 | 0 | 0 | -5 | 0 | 0 | 0 | 0 | 0 |
| 4503000 Total | | | -789 | -21 | -230 | -37 | -53 | -229 | -219 | 0 | 0 |
| 4504000 | GOVT MUNI/ALL OTH | CA | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4504000 | GOVT MUNI/ALL OTH | IDU | -3 | 0 | 0 | 0 | 0 | 0 | 0 | -3 | 0 |
| 4504000 | GOVT MUNI/ALL OTH | OR | -8 | 0 | -8 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4504000 | GOVT MUNI/ALL OTH | UT | -53 | 0 | 0 | 0 | 0 | -53 | 0 | 0 | 0 |
| 4504000 | GOVT MUNI/ALL OTH | WA | 1 | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 0 |
| 4504000 | GOVT MUNI/ALL OTH | WYP | -2 | 0 | 0 | -2 | 0 | 0 | 0 | 0 | 0 |
| 4504000 | GOVT MUNI/ALL OTH | WYU | 1 | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 0 |
| 4504000 Total | | | -62 | 0 | -8 | 1 | 0 | -53 | -3 | 0 | 0 |
| 4511000 | ACCOUNT SERV CHG | CA | -17 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4511000 | ACCOUNT SERV CHG | IDU | -48 | 0 | 0 | 0 | 0 | 0 | 0 | -48 | 0 |
| 4511000 | ACCOUNT SERV CHG | OR | -384 | 0 | -384 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4511000 | ACCOUNT SERV CHG | UT | -2,730 | 0 | 0 | 0 | 0 | -2,730 | 0 | 0 | 0 |
| 4511000 | ACCOUNT SERV CHG | WA | -81 | 0 | 0 | -81 | 0 | 0 | 0 | 0 | 0 |
| 4511000 | ACCOUNT SERV CHG | WYP | -98 | 0 | 0 | -98 | 0 | 0 | 0 | 0 | 0 |
| 4511000 | ACCOUNT SERV CHG | WYU | -7 | 0 | 0 | -7 | 0 | 0 | 0 | 0 | 0 |
| 4511000 | ACCOUNT SERV CHG | CA | -11 | -11 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4511000 | ACCOUNT SERV CHG | IDU | -34 | 0 | 0 | -34 | 0 | 0 | 0 | -34 | 0 |
| 4511000 | ACCOUNT SERV CHG | OR | -280 | 0 | -280 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4511000 | ACCOUNT SERV CHG | UT | -473 | 0 | 0 | 0 | 0 | -473 | 0 | 0 | 0 |
| 4511000 | ACCOUNT SERV CHG | WA | -56 | 0 | 0 | -56 | 0 | 0 | 0 | 0 | 0 |
| 4511000 | ACCOUNT SERV CHG | WYP | -78 | 0 | 0 | -78 | 0 | 0 | 0 | 0 | 0 |
| 4511000 | ACCOUNT SERV CHG | WYU | -7 | 0 | 0 | -7 | 0 | 0 | 0 | 0 | 0 |
| 4511000 Total | | | -4,304 | -28 | -664 | -137 | -191 | -3,203 | -82 | 0 | 0 |
| 4512000 | TAMPER/RECONNECT | CA | -1 | -1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4512000 | TAMPER/RECONNECT | IDU | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4512000 | TAMPER/RECONNECT | OR | -13 | 0 | -13 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4512000 | TAMPER/RECONNECT | SO | -4 | 0 | -1 | 0 | -1 | -2 | 0 | 0 | 0 |
| 4512000 | TAMPER/RECONNECT | UT | -11 | 0 | 0 | 0 | 0 | -11 | 0 | 0 | 0 |
| 4512000 | TAMPER/RECONNECT | WA | -2 | 0 | 0 | -2 | 0 | 0 | 0 | 0 | 0 |
| 4512000 | TAMPER/RECONNECT | WYP | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4512000 | TAMPER/RECONNECT | WYU | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4512000 Total | | | -32 | -1 | -14 | -3 | -1 | -13 | -1 | 0 | 0 |
| 4513000 | OTHER | CA | -11 | -11 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4513000 | OTHER | IDU | -5 | 0 | 0 | 0 | 0 | 0 | 0 | -5 | 0 |
| 4513000 | OTHER | OR | -408 | 0 | -408 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4513000 | OTHER | SO | -2 | 0 | 0 | 0 | 0 | -1 | 0 | 0 | 0 |
| 4513000 | OTHER | UT | -501 | 0 | 0 | 0 | 0 | -501 | 0 | 0 | 0 |



Electric Operations Revenue
 Twelve Months Ending - December 2017
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

| Primary Account | Secondary Account | Alloc | Total | Calif | Oregon | Wash | Wyoming | Utah | Idaho | FERC | Other |
|----------------------|-------------------------------|-------|---------------|------------|-------------|------------|------------|-------------|-----------|----------|----------|
| 4513000 | OTHER | WA | -15 | 0 | 0 | 0 | -15 | 0 | 0 | 0 | 0 |
| 4513000 | OTHER | WYP | -52 | 0 | 0 | 0 | 0 | -52 | 0 | 0 | 0 |
| 4513000 | OTHER | WYU | -5 | 0 | 0 | 0 | 0 | -5 | 0 | 0 | 0 |
| 4513000 | OTHER | UT | -5 | 0 | 0 | 0 | 0 | 0 | -5 | 0 | 0 |
| 4513000 Total | Miscellaneous Service Revenue | | -1,005 | -11 | -409 | -15 | -58 | -507 | -5 | 0 | 0 |
| 4514100 | ENERGY FINANSWER | UT | -2 | 0 | 0 | 0 | 0 | 0 | -2 | 0 | 0 |
| 4514100 Total | ENERGY FINAN - NEW COMM | | -2 | 0 | 0 | 0 | 0 | 0 | -2 | 0 | 0 |
| 4530000 | SLS WATER & W PWR | CAGE | -54 | 0 | 0 | 0 | 0 | -12 | -36 | -5 | 0 |
| 4530000 Total | Sales of Water & Water Power | | -54 | 0 | 0 | 0 | -12 | -36 | -5 | 0 | 0 |
| 4541000 | RENTS - COMMON | SO | -2 | 0 | -1 | 0 | 0 | 0 | -1 | 0 | 0 |
| 4541000 | RENTS - COMMON | CA | -2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4541000 | RENTS - COMMON | IDU | -1 | 0 | 0 | 0 | 0 | 0 | 0 | -1 | 0 |
| 4541000 | RENTS - COMMON | OR | -838 | 0 | -838 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4541000 | RENTS - COMMON | SO | -734 | -15 | -176 | -50 | -109 | -337 | -47 | 0 | 0 |
| 4541000 | RENTS - COMMON | UT | -590 | 0 | 0 | 0 | 0 | 0 | -590 | 0 | 0 |
| 4541000 | RENTS - COMMON | WA | -11 | 0 | 0 | 0 | -11 | 0 | 0 | 0 | 0 |
| 4541000 | RENTS - COMMON | WYP | -14 | 0 | 0 | 0 | 0 | -14 | 0 | 0 | 0 |
| 4541000 | RENTS - COMMON | WYU | -18 | 0 | 0 | 0 | 0 | -18 | 0 | 0 | 0 |
| 4541000 | RENTS - COMMON | CA | -508 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4541000 | RENTS - COMMON | IDU | -167 | 0 | 0 | 0 | 0 | 0 | 0 | -167 | 0 |
| 4541000 | RENTS - COMMON | OR | -2,558 | 0 | -2,558 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4541000 | RENTS - COMMON | UT | -1,895 | 0 | 0 | 0 | 0 | 0 | -1,895 | 0 | 0 |
| 4541000 | RENTS - COMMON | WA | -763 | 0 | 0 | -763 | 0 | 0 | 0 | 0 | 0 |
| 4541000 | RENTS - COMMON | WYP | -329 | 0 | 0 | 0 | -329 | 0 | 0 | 0 | 0 |
| 4541000 | RENTS - COMMON | IDU | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4541000 | RENTS - COMMON | OR | -4 | 0 | -4 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4541000 | RENTS - COMMON | SG | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4541000 | RENTS - COMMON | UT | -31 | 0 | 0 | 0 | 0 | 0 | -31 | 0 | 0 |
| 4541000 | RENTS - COMMON | WYP | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4541000 | RENTS - COMMON | CA | -1 | -1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4541000 | RENTS - COMMON | IDU | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4541000 | RENTS - COMMON | OR | -42 | 0 | -42 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4541000 | RENTS - COMMON | UT | -1,487 | 0 | 0 | 0 | 0 | 0 | -1,487 | 0 | 0 |
| 4541000 | RENTS - COMMON | WA | -10 | 0 | 0 | -10 | 0 | 0 | 0 | 0 | 0 |
| 4541000 | RENTS - COMMON | WYP | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4541000 | RENTS - COMMON | CA | -7 | -7 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4541000 | RENTS - COMMON | IDU | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4541000 | RENTS - COMMON | OR | -9 | 0 | -9 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4541000 | RENTS - COMMON | UT | 6 | 0 | 0 | 0 | 0 | 0 | 6 | 0 | 0 |
| 4541000 | RENTS - COMMON | WA | 5 | 0 | 0 | 5 | 0 | 0 | 0 | 0 | 0 |
| 4541000 | RENTS - COMMON | WYP | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4541000 | RENTS - COMMON | CAGE | -206 | 0 | 0 | 0 | 0 | -48 | -139 | 0 | 0 |
| 4541000 | RENTS - COMMON | JBG | -4 | 0 | -3 | -1 | 0 | 0 | 0 | 0 | 0 |



Electric Operations Revenue
 Twelve Months Ending - December 2017
 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 | SG | -7 | 0 | -2 | -1 | -1 | -3 | 0 | 0 | 0 |
| 4541000 | RENTS - COMMON | CAGE | -11 | 0 | 0 | 0 | 0 | -8 | -1 | 0 | 0 |
| 4541000 | RENTS - COMMON | CAGW | -375 | -16 | -274 | -84 | 0 | 0 | 0 | 0 | 0 |
| 4541000 | RENTS - COMMON | SG | -177 | -3 | -45 | -14 | -27 | -77 | -11 | 0 | 0 |
| 4541000 | RENTS - COMMON | CAGE | -295 | 0 | 0 | 0 | -68 | -199 | -28 | 0 | 0 |
| 4541000 | RENTS - COMMON | CAGW | -71 | -3 | -52 | -16 | 0 | 0 | 0 | 0 | 0 |
| 4541000 | RENTS - COMMON | SG | -1,217 | -19 | -308 | -99 | -185 | -533 | -73 | 0 | 0 |
| 4541000 | RENTS - COMMON | OR | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4541000 | RENTS - COMMON | SO | -153 | -3 | -37 | -10 | -23 | -70 | -10 | 0 | 0 |
| 4541000 | RENTS - COMMON | UT | -627 | 0 | 0 | 0 | 0 | -627 | 0 | 0 | 0 |
| 4541000 | RENTS - COMMON | CAGE | -38 | 0 | 0 | 0 | -9 | -26 | -4 | 0 | 0 |
| 4541000 | RENTS - COMMON | JBG | -6 | 0 | -4 | -1 | 0 | 0 | 0 | 0 | 0 |
| 4541000 | RENTS - COMMON | SO | -127 | -3 | -30 | -9 | -19 | -58 | -8 | 0 | 0 |
| 4541000 | RENTS - COMMON | OR | -1 | 0 | -1 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4541000 | RENTS - COMMON | UT | -1 | 0 | 0 | 0 | 0 | -1 | 0 | 0 | 0 |
| 4541000 | RENTS - COMMON | CA | -5 | -5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4541000 | RENTS - COMMON | IDU | -3 | 0 | 0 | 0 | 0 | 0 | -3 | 0 | 0 |
| 4541000 | RENTS - COMMON | OR | -218 | 0 | -218 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4541000 | RENTS - COMMON | UT | -259 | 0 | 0 | 0 | 0 | -259 | 0 | 0 | 0 |
| 4541000 | RENTS - COMMON | WA | -45 | 0 | 0 | -45 | 0 | 0 | 0 | 0 | 0 |
| 4541000 | RENTS - COMMON | WYP | -19 | 0 | 0 | 0 | -19 | 0 | 0 | 0 | 0 |
| 4541000 | RENTS - COMMON | CAGE | -47 | 0 | 0 | 0 | -11 | -32 | -4 | 0 | 0 |
| 4541000 | RENTS - COMMON | SO | -1,151 | -23 | -277 | -79 | -171 | -529 | -73 | 0 | 0 |
| 4541000 | RENTS - COMMON | UT | -11 | 0 | 0 | 0 | 0 | -11 | 0 | 0 | 0 |
| 4541000 Total | | | -15,085 | -606 | -4,880 | -1,189 | -1,051 | -6,906 | -451 | -1 | 0 |
| 4542000 | RENTS - NON COMMON | CAGE | -23 | 0 | 0 | 0 | -5 | -15 | -2 | 0 | 0 |
| 4542000 | RENTS - NON COMMON | SO | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4542000 | RENTS - NON COMMON | UT | -4 | 0 | 0 | 0 | 0 | -4 | 0 | 0 | 0 |
| 4542000 Total | | | -27 | 0 | 0 | 0 | -5 | -19 | -2 | 0 | 0 |
| 4543000 | MCI FOGWIRE REVENUES | CAGE | -3,344 | 0 | 0 | 0 | -770 | -2,251 | -321 | -2 | 0 |
| 4543000 Total | | | -3,344 | 0 | 0 | 0 | -770 | -2,251 | -321 | -2 | 0 |
| 4561100 | Other Wheeling Rev | WRG | -645 | -6 | -98 | -30 | -118 | -344 | -49 | 0 | 0 |
| 4561100 | Other Wheeling Rev | WRG | -1,603 | -14 | -244 | -75 | -292 | -854 | -122 | -1 | 0 |
| 4561100 | Other Wheeling Rev | WRG | -922 | -8 | -140 | -43 | -168 | -492 | -70 | 0 | 0 |
| 4561100 | Other Wheeling Rev | WRG | -930 | -8 | -142 | -44 | -169 | -496 | -71 | 0 | 0 |
| 4561100 | Other Wheeling Rev | WRG | -491 | -4 | -75 | -23 | -90 | -262 | -37 | 0 | 0 |
| 4561100 | Other Wheeling Rev | WRG | -2,116 | -19 | -322 | -99 | -386 | -1,128 | -161 | -1 | 0 |
| 4561100 | Other Wheeling Rev | WRG | -1,336 | -12 | -204 | -63 | -244 | -712 | -102 | -1 | 0 |
| 4561100 | Other Wheeling Rev | WRG | -3,161 | -29 | -482 | -148 | -576 | -1,685 | -240 | -1 | 0 |
| 4561100 | Other Wheeling Rev | WRG | -289 | -3 | -44 | -14 | -53 | -154 | -22 | 0 | 0 |
| 4561100 | Other Wheeling Rev | WRG | -1,755 | -16 | -267 | -82 | -320 | -936 | -133 | -1 | 0 |
| 4561100 | Other Wheeling Rev | WRG | -2,116 | -19 | -322 | -99 | -386 | -1,128 | -161 | -1 | 0 |
| 4561100 | Other Wheeling Rev | WRG | -5 | 0 | -1 | 0 | -1 | -2 | 0 | 0 | 0 |



Electric Operations Revenue
 Twelve Months Ending - December 2017
 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 | WRG | -3 | 0 | 0 | 0 | -1 | -2 | 0 | 0 | 0 |
| 4561100 | Other Wheeling Rev | WRG | -29 | 0 | -4 | -1 | -5 | -15 | -2 | 0 | 0 |
| 4561100 | Other Wheeling Rev | WRG | -13,577 | -122 | -2,068 | -636 | -2,475 | -7,238 | -1,032 | -6 | 0 |
| 4561100 | Other Wheeling Rev | WRG | -807 | -7 | -123 | -38 | -147 | -430 | -61 | 0 | 0 |
| 4561100 | Other Wheeling Rev | WRG | -28 | -4 | -4 | -1 | -5 | -15 | -2 | 0 | 0 |
| 4561100 Total | | | -29,813 | -269 | -4,541 | -1,396 | -5,435 | -15,892 | -2,267 | -12 | 0 |
| 4561910 | S/T FIRM WHEEL REV | WRG | -1,893 | -17 | -288 | -89 | -345 | -1,009 | -144 | -1 | 0 |
| 4561910 Total | | | -1,893 | -17 | -288 | -89 | -345 | -1,009 | -144 | -1 | 0 |
| 4561920 | L/T FIRM WHEEL REV | WRG | -12,956 | -117 | -1,973 | -607 | -2,362 | -6,906 | -985 | -5 | 0 |
| 4561920 | L/T FIRM WHEEL REV | WRG | -7,794 | -70 | -1,187 | -365 | -1,421 | -4,155 | -593 | -3 | 0 |
| 4561920 | L/T FIRM WHEEL REV | WRG | -21,854 | -197 | -3,329 | -1,024 | -3,984 | -11,650 | -1,662 | -9 | 0 |
| 4561920 | L/T FIRM WHEEL REV | WRG | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4561920 | L/T FIRM WHEEL REV | WRG | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4561920 | L/T FIRM WHEEL REV | WRG | -29,388 | -265 | -4,476 | -1,376 | -5,358 | -15,666 | -2,235 | -12 | 0 |
| 4561920 Total | | | -71,993 | -649 | -10,965 | -3,372 | -13,126 | -38,377 | -5,474 | -29 | 0 |
| 4561930 | NON-FIRM WHEEL REV | WRE | -14,289 | -133 | -2,162 | -680 | -2,887 | -7,312 | -1,110 | -6 | 0 |
| 4561930 | NON-FIRM WHEEL REV | WRE | -177 | -2 | -27 | -8 | -36 | -91 | -14 | 0 | 0 |
| 4561930 Total | | | -14,466 | -135 | -2,189 | -688 | -2,923 | -7,403 | -1,124 | -6 | 0 |
| 4561990 | TRANSMN REV REFUND | WRG | -76 | -1 | -12 | -4 | -14 | -41 | -6 | 0 | 0 |
| 4561990 | TRANSMN REV REFUND | WRG | 1,336 | 12 | 204 | 63 | 244 | 712 | 102 | 1 | 0 |
| 4561990 | TRANSMN REV REFUND | WRG | 930 | 8 | 142 | 44 | 169 | 496 | 71 | 0 | 0 |
| 4561990 | TRANSMN REV REFUND | WRG | 289 | 3 | 44 | 14 | 53 | 154 | 22 | 0 | 0 |
| 4561990 | TRANSMN REV REFUND | WRG | 645 | 6 | 98 | 30 | 118 | 344 | 49 | 0 | 0 |
| 4561990 Total | | | 3,123 | 28 | 476 | 146 | 569 | 1,665 | 237 | 1 | 0 |
| 4562100 | USE OF FACIL REV | SG | -20 | 0 | -5 | -2 | -3 | -9 | -1 | 0 | 0 |
| 4562100 Total | | | -20 | 0 | -5 | -2 | -3 | -9 | -1 | 0 | 0 |
| 4562300 | MISC OTHER REV | CAGE | -29 | 0 | 0 | 0 | -7 | -20 | -3 | 0 | 0 |
| 4562300 | MISC OTHER REV | SG | -1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4562300 | MISC OTHER REV | UT | -24 | 0 | 0 | 0 | 0 | -24 | 0 | 0 | 0 |
| 4562300 | MISC OTHER REV | WA | 52 | 0 | 0 | 52 | 0 | 0 | 0 | 0 | 0 |
| 4562300 | MISC OTHER REV | CAGE | -2,005 | 0 | 0 | 0 | -462 | -1,350 | -193 | -1 | 0 |
| 4562300 | MISC OTHER REV | SG | -35 | -1 | -9 | -3 | -5 | -15 | -2 | 0 | 0 |
| 4562300 | MISC OTHER REV | UT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4562300 | MISC OTHER REV | SG | -6 | 0 | -1 | 0 | -1 | -2 | 0 | 0 | 0 |
| 4562300 | MISC OTHER REV | CAGE | -2,016 | 0 | 0 | 0 | -464 | -1,357 | -194 | -1 | 0 |
| 4562300 | MISC OTHER REV | JRG | -2,476 | -107 | -1,811 | -557 | 0 | 0 | 0 | 0 | 0 |
| 4562300 | MISC OTHER REV | CAGE | -214 | 0 | 0 | 0 | -49 | -144 | -21 | 0 | 0 |
| 4562300 | MISC OTHER REV | CAGW | -162 | -7 | -118 | -36 | 0 | 0 | 0 | 0 | 0 |
| 4562300 | MISC OTHER REV | SG | -283 | -4 | -72 | -23 | -43 | -124 | -17 | 0 | 0 |
| 4562300 | MISC OTHER REV | SG | -1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4562300 | MISC OTHER REV | CAGE | -55 | 0 | 0 | 0 | -13 | -37 | -5 | 0 | 0 |
| 4562300 | MISC OTHER REV | CAGW | -340 | -15 | -249 | -76 | 0 | 0 | 0 | 0 | 0 |
| 4562300 | MISC OTHER REV | WYP | -303 | 0 | 0 | -303 | 0 | 0 | 0 | 0 | 0 |



Electric Operations Revenue

Twelve Months Ending - December 2017
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 | SG | 367 | 6 | 93 | 30 | 56 | 161 | 22 | 0 | 0 |
| 4562300 | MISC OTHER REV | SG | -379 | -6 | -96 | -31 | -58 | -166 | -23 | 0 | 0 |
| 4562300 | MISC OTHER REV | CAGE | -825 | 0 | 0 | 0 | -190 | -555 | -79 | 0 | 0 |
| 4562300 | MISC OTHER REV | CAGW | -8,945 | -388 | -6,545 | -2,013 | 0 | 0 | 0 | 0 | 0 |
| 4562300 | MISC OTHER REV | SG | 17 | 0 | -4 | -1 | -3 | -7 | -1 | 0 | 0 |
| 4562300 | MISC OTHER REV | CAGE | -54 | 0 | 0 | 0 | -13 | -37 | -5 | 0 | 0 |
| 4562300 | MISC OTHER REV | CAGW | -430 | -19 | -314 | -97 | 0 | 0 | 0 | 0 | 0 |
| 4562300 | MISC OTHER REV | CAGW | -1,270 | -55 | -929 | -286 | 0 | 0 | 0 | 0 | 0 |
| 4562300 Total | | | -19,450 | -596 | -10,057 | -3,041 | -1,554 | -3,679 | -520 | -3 | 0 |
| 4562310 | EIM - MISCELLANEOUS | SG | -24 | 0 | -6 | -2 | -4 | -11 | -1 | 0 | 0 |
| 4562310 Total | | | -24 | 0 | -6 | -2 | -4 | -11 | -1 | 0 | 0 |
| 4562400 | M&S INVENTORY SALES | CAGE | -2 | 0 | 0 | 0 | 0 | 0 | -1 | 0 | 0 |
| 4562400 | M&S INVENTORY SALES | IDJU | -1 | 0 | 0 | 0 | 0 | 0 | 0 | -1 | 0 |
| 4562400 | M&S INVENTORY SALES | OR | -2 | 0 | -2 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4562400 | M&S INVENTORY SALES | SO | -3,213 | -64 | -772 | -220 | -476 | -1,476 | -204 | -1 | 0 |
| 4562400 | M&S INVENTORY SALES | UT | -66 | 0 | 0 | 0 | 0 | -66 | 0 | 0 | 0 |
| 4562400 | M&S INVENTORY SALES | WA | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4562400 | M&S INVENTORY SALES | WYP | -2 | 0 | 0 | 0 | -2 | 0 | 0 | 0 | 0 |
| 4562400 Total | | | -3,286 | -64 | -775 | -220 | -479 | -1,544 | -205 | -1 | 0 |
| 4562500 | M&S INV. COST OF SALE | UT | 2,708 | 0 | 0 | 0 | 0 | 2,708 | 0 | 0 | 0 |
| 4562500 Total | | | 2,708 | 0 | 0 | 0 | 0 | 2,708 | 0 | 0 | 0 |
| 4562700 | RNW ENRGY CRDT SALES | OTHER | -1,345 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -1,345 |
| 4562700 | RNW ENRGY CRDT SALES | OTHER | 598 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 598 |
| 4562700 | RNW ENRGY CRDT SALES | OTHER | -4,113 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -4,113 |
| 4562700 | RNW ENRGY CRDT SALES | OTHER | 3,779 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3,779 |
| 4562700 | RNW ENRGY CRDT SALES | OTHER | -8 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -8 |
| 4562700 Total | | | -1,089 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -1,089 |
| 4562800 | CA GHG Emission Allo | OTHER | -10,681 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -10,681 |
| 4562800 | CA GHG Emission Allo | OTHER | 10,681 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 10,681 |
| 4562800 | CA GHG Emission Allo | OTHER | -8,113 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -8,113 |
| 4562800 Total | | | -8,113 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -8,113 |
| 4563500 | Oth Elec Rev-Def Trn | OR | 10,683 | 0 | 10,683 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4563500 | Oth Elec Rev-Def Trn | OR | -6,705 | 0 | -6,705 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4563500 Total | | | 3,979 | 0 | 3,979 | 0 | 0 | 0 | 0 | 0 | 0 |
| Grand Total | | | -5,033,588 | -106,567 | -1,353,387 | -356,129 | -712,013 | -2,101,923 | -306,238 | -7,659 | -89,671 |

B2. O&M EXPENSE



Operations & Maintenance Expense
 Twelve Months Ending - December 2017
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

| Primary Account | Secondary Group Code | Alloc | Total | Calif | Oregon | Wash | Wyoming | Utah | Idaho | FERC | Other |
|----------------------|----------------------|-------|----------------|---------------|----------------|---------------|--------------|---------------|--------------|-----------|----------|
| 5000000 | OPER SUPV & ENG | CAGE | 4,163 | 0 | 0 | 0 | 959 | 2,803 | 400 | 2 | 0 |
| 5000000 | OPER SUPV & ENG | CAGW | 38 | 2 | 28 | 9 | 0 | 0 | 0 | 0 | 0 |
| 5000000 | OPER SUPV & ENG | JBG | 14,066 | 609 | 10,292 | 3,165 | 0 | 0 | 0 | 0 | 0 |
| 5000000 | OPER SUPV & ENG | SG | 47 | 1 | 12 | 4 | 7 | 20 | 3 | 0 | 0 |
| 5000000 Total | | | 18,314 | 612 | 10,331 | 3,177 | 966 | 2,823 | 403 | 2 | 0 |
| 5001000 | OPER SUPV & ENG | CAGE | 220 | 0 | 0 | 0 | 51 | 148 | 21 | 0 | 0 |
| 5001000 | OPER SUPV & ENG | JBG | 31 | 1 | 23 | 7 | 0 | 0 | 0 | 0 | 0 |
| 5001000 Total | | | 250 | 1 | 23 | 7 | 51 | 148 | 21 | 0 | 0 |
| 501NPC | | CAEW | 245,301 | 10,961 | 178,284 | 56,056 | 0 | 0 | 0 | 0 | 0 |
| 501NPC Total | | | 245,301 | 10,961 | 178,284 | 56,056 | 0 | 0 | 0 | 0 | 0 |
| 5010000 | FUEL CONSUMED | CAEE | 279 | 0 | 0 | 0 | 71 | 180 | 27 | 0 | 0 |
| 5010000 | FUEL CONSUMED | JBE | 3,244 | 145 | 2,358 | 741 | 0 | 0 | 0 | 0 | 0 |
| 5010000 | FUEL CONSUMED | SE | 286 | 4 | 70 | 22 | 48 | 123 | 19 | 0 | 0 |
| 5010000 Total | | | 3,809 | 149 | 2,428 | 763 | 120 | 303 | 46 | 0 | 0 |
| 5011500 | FUEL REG CST DFRL AM | CA | -345 | -345 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5011500 | FUEL REG CST DFRL AM | CAEE | 34,274 | 0 | 0 | 0 | 8,745 | 22,150 | 3,362 | 17 | 0 |
| 5011500 | FUEL REG CST DFRL AM | OR | 671 | 0 | 671 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5011500 | FUEL REG CST DFRL AM | WYP | -1,055 | 0 | 0 | 0 | -1,055 | 0 | 0 | 0 | 0 |
| 5011500 Total | | | 33,545 | -345 | 671 | 0 | 7,690 | 22,150 | 3,362 | 17 | 0 |
| 5012000 | FUEL HAND-COAL | CAEE | 9,455 | 0 | 0 | 0 | 2,413 | 6,111 | 928 | 5 | 0 |
| 5012000 | FUEL HAND-COAL | CAGW | 1,649 | 71 | 1,207 | 371 | 0 | 0 | 0 | 0 | 0 |
| 5012000 | FUEL HAND-COAL | JBE | -1,914 | -86 | -1,391 | -437 | 0 | 0 | 0 | 0 | 0 |
| 5012000 | FUEL HAND-COAL | SE | -188 | -3 | -46 | -14 | -32 | -81 | -12 | 0 | 0 |
| 5012000 Total | | | 9,002 | -17 | -231 | -81 | 2,381 | 6,030 | 915 | 5 | 0 |
| 5013000 | START UP FUEL - GAS | CAEE | 381 | 0 | 0 | 0 | 97 | 246 | 37 | 0 | 0 |
| 5013000 Total | | | 381 | 0 | 0 | 0 | 97 | 246 | 37 | 0 | 0 |
| 5014000 | FUEL CONSUMED-DIESEL | CAEE | 5 | 0 | 0 | 0 | 1 | 3 | 0 | 0 | 0 |
| 5014000 Total | | | 5 | 0 | 0 | 0 | 1 | 3 | 0 | 0 | 0 |
| 5014500 | START UP FUEL-DIESEL | CAEE | 3,449 | 0 | 0 | 0 | 880 | 2,229 | 338 | 2 | 0 |
| 5014500 | START UP FUEL-DIESEL | CAGW | 120 | 5 | 88 | 27 | 0 | 0 | 0 | 0 | 0 |
| 5014500 | START UP FUEL-DIESEL | JBE | 942 | 42 | 685 | 215 | 0 | 0 | 0 | 0 | 0 |
| 5014500 Total | | | 4,510 | 47 | 772 | 242 | 880 | 2,229 | 338 | 2 | 0 |
| 5015000 | FUEL CONS-RES DISP | JBE | 82 | 4 | 60 | 19 | 0 | 0 | 0 | 0 | 0 |
| 5015000 Total | | | 82 | 4 | 60 | 19 | 0 | 0 | 0 | 0 | 0 |
| 5020000 | STEAM EXPENSES | CAGE | 27,832 | 0 | 0 | 0 | 6,408 | 18,737 | 2,673 | 14 | 0 |
| 5020000 | STEAM EXPENSES | CAGW | 940 | 41 | 688 | 211 | 0 | 0 | 0 | 0 | 0 |
| 5020000 | STEAM EXPENSES | JBG | 16,562 | 718 | 12,118 | 3,726 | 0 | 0 | 0 | 0 | 0 |
| 5020000 Total | | | 45,335 | 758 | 12,806 | 3,938 | 6,408 | 18,737 | 2,673 | 14 | 0 |



Operations & Maintenance Expense
 Twelve Months Ending - December 2017
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

| Primary Account | Secondary Group Code | Alloc | Total | Calif | Oregon | Wash | Wyoming | Utah | Idaho | FERC | Other |
|----------------------|----------------------|-------|---------------|-------------|---------------|-------------|--------------|---------------|--------------|-----------|----------|
| 5022000 | STM EXP - FLYASH | CAGE | 1,483 | 0 | 0 | 0 | 342 | 999 | 142 | 1 | 0 |
| 5022000 Total | | | 1,483 | 0 | 0 | 0 | 342 | 999 | 142 | 1 | 0 |
| 5023000 | STM EXP BOTTOM ASH | CAGE | 16 | 0 | 0 | 0 | 4 | 11 | 2 | 0 | 0 |
| 5023000 Total | | | 16 | 0 | 0 | 0 | 4 | 11 | 2 | 0 | 0 |
| 5024000 | STM EXP SCRUBBER | CAGE | 9,951 | 0 | 0 | 0 | 2,291 | 6,699 | 955 | 5 | 0 |
| 5024000 Total | | | 9,951 | 0 | 0 | 0 | 2,291 | 6,699 | 955 | 5 | 0 |
| 5029000 | STM EXP - OTHER | CAGE | 18,315 | 0 | 0 | 0 | 4,217 | 12,330 | 1,759 | 9 | 0 |
| 5029000 | STM EXP - OTHER | JBG | 479 | 21 | 350 | 108 | 0 | 0 | 0 | 0 | 0 |
| 5029000 Total | | | 18,794 | 21 | 350 | 108 | 4,217 | 12,330 | 1,759 | 9 | 0 |
| 5050000 | ELECTRIC EXPENSES | CAGE | 1,086 | 0 | 0 | 0 | 250 | 731 | 104 | 1 | 0 |
| 5050000 | ELECTRIC EXPENSES | CAGW | 100 | 4 | 73 | 22 | 0 | 0 | 0 | 0 | 0 |
| 5050000 Total | | | 1,186 | 4 | 73 | 22 | 250 | 731 | 104 | 1 | 0 |
| 5051000 | ELEC EXP GENERAL | CAGE | 29 | 0 | 0 | 0 | 7 | 19 | 3 | 0 | 0 |
| 5051000 Total | | | 29 | 0 | 0 | 0 | 7 | 19 | 3 | 0 | 0 |
| 5060000 | MISC STEAM PWR EXP | CAGE | 33,805 | 0 | 0 | 0 | 7,784 | 22,758 | 3,246 | 17 | 0 |
| 5060000 | MISC STEAM PWR EXP | CAGW | 1,336 | 58 | 977 | 301 | 0 | 0 | 0 | 0 | 0 |
| 5060000 | MISC STEAM PWR EXP | JBG | -3,900 | -169 | -2,854 | -877 | 0 | 0 | 0 | 0 | 0 |
| 5060000 Total | | | 31,241 | -111 | -1,876 | -577 | 7,784 | 22,758 | 3,246 | 17 | 0 |
| 5061000 | MISC STM EXP - CON | CAGE | 827 | 0 | 0 | 0 | 190 | 557 | 79 | 0 | 0 |
| 5061000 | MISC STM EXP - CON | JBG | 5 | 0 | 4 | 1 | 0 | 0 | 0 | 0 | 0 |
| 5061000 Total | | | 832 | 0 | 4 | 1 | 190 | 557 | 79 | 0 | 0 |
| 5061100 | MISC STM EXP PLCLU | CAGE | 69 | 0 | 0 | 0 | 16 | 47 | 7 | 0 | 0 |
| 5061100 | MISC STM EXP PLCLU | JBG | 1,309 | 57 | 958 | 295 | 0 | 0 | 0 | 0 | 0 |
| 5061100 Total | | | 1,379 | 57 | 958 | 295 | 16 | 47 | 7 | 0 | 0 |
| 5061300 | MISC STM EXP COMPT | CAGE | 280 | 0 | 0 | 0 | 64 | 188 | 27 | 0 | 0 |
| 5061300 | MISC STM EXP COMPT | JBG | 15 | 1 | 11 | 3 | 0 | 0 | 0 | 0 | 0 |
| 5061300 Total | | | 295 | 1 | 11 | 3 | 64 | 188 | 27 | 0 | 0 |
| 5061400 | MISC STM EXP OFFIC | CAGE | 1,246 | 0 | 0 | 0 | 287 | 839 | 120 | 1 | 0 |
| 5061400 | MISC STM EXP OFFIC | JBG | 1,278 | 55 | 935 | 288 | 0 | 0 | 0 | 0 | 0 |
| 5061400 Total | | | 2,524 | 55 | 935 | 288 | 287 | 839 | 120 | 1 | 0 |
| 5061500 | MISC STM EXP COMM | CAGE | 163 | 0 | 0 | 0 | 38 | 110 | 16 | 0 | 0 |
| 5061500 | MISC STM EXP FIRE | JBG | 163 | 0 | 0 | 0 | 38 | 110 | 16 | 0 | 0 |
| 5061500 Total | | | 326 | 0 | 0 | 0 | 76 | 220 | 32 | 0 | 0 |
| 5062000 | MISC STM - ENVRMNT | CAGE | 2,474 | 0 | 0 | 0 | 570 | 1,666 | 238 | 1 | 0 |
| 5062000 | MISC STM - ENVRMNT | JBG | 32 | 1 | 24 | 7 | 0 | 0 | 0 | 0 | 0 |
| 5062000 Total | | | 2,507 | 1 | 24 | 7 | 570 | 1,666 | 238 | 1 | 0 |
| 5063000 | MISC STEAM JVA CR | CAGE | -11,341 | 0 | 0 | 0 | -2,611 | -7,635 | -1,089 | -6 | 0 |



Operations & Maintenance Expense

Twelve Months Ending - December 2017

Allocation Method - Factor West Control Area

(Allocated in Thousands)

| Primary Account | Secondary Group Code | Alloc | Total | Calif | Oregon | Wash | Wyoming | Utah | Idaho | FERC | Other |
|----------------------|----------------------|-------|----------------|---------------|----------------|---------------|---------------|---------------|---------------|-----------|----------|
| 5063000 | MISC STEAM JVA CR | JBG | -25,119 | -1,088 | -18,379 | -5,651 | 0 | 0 | 0 | 0 | 0 |
| 5063000 Total | | | -36,460 | -1,088 | -18,379 | -5,651 | -2,611 | -7,635 | -1,089 | -6 | 0 |
| 5064000 | MISC STM EXP RCRT | CAGE | 12 | 0 | 0 | 0 | 3 | 8 | 1 | 0 | 0 |
| 5064000 Total | | | 12 | 0 | 0 | 0 | 3 | 8 | 1 | 0 | 0 |
| 5065000 | MISC STM EXP - SEC | CAGE | 657 | 0 | 0 | 0 | 151 | 443 | 63 | 0 | 0 |
| 5065000 | MISC STM EXP - SEC | JBG | 54 | 2 | 40 | 12 | 0 | 0 | 0 | 0 | 0 |
| 5065000 Total | | | 712 | 2 | 40 | 12 | 151 | 443 | 63 | 0 | 0 |
| 5066000 | MISC STM EXP -SFTY | CAGE | 1,210 | 0 | 0 | 0 | 279 | 815 | 116 | 1 | 0 |
| 5066000 | MISC STM EXP -SFTY | JBG | 69 | 3 | 51 | 16 | 0 | 0 | 0 | 0 | 0 |
| 5066000 Total | | | 1,279 | 3 | 51 | 16 | 279 | 815 | 116 | 1 | 0 |
| 5067000 | MISC STM EXP TRNG | CAGE | 1,390 | 0 | 0 | 0 | 320 | 935 | 133 | 1 | 0 |
| 5067000 | MISC STM EXP TRNG | JBG | 2,871 | 124 | 2,101 | 646 | 0 | 0 | 0 | 0 | 0 |
| 5067000 Total | | | 4,260 | 124 | 2,101 | 646 | 320 | 935 | 133 | 1 | 0 |
| 5069000 | MISC STM EXP WTSPY | CAGE | 258 | 0 | 0 | 0 | 59 | 173 | 25 | 0 | 0 |
| 5069000 Total | | | 258 | 0 | 0 | 0 | 59 | 173 | 25 | 0 | 0 |
| 5069900 | MISC STM EXP MISC | CAGE | 3,183 | 0 | 0 | 0 | 733 | 2,143 | 306 | 2 | 0 |
| 5069900 | MISC STM EXP MISC | SG | 14 | 0 | 3 | 1 | 2 | 6 | 1 | 0 | 0 |
| 5069900 Total | | | 3,196 | 0 | 3 | 1 | 735 | 2,149 | 306 | 2 | 0 |
| 5070000 | RENTS (STEAM GEN) | CAGE | 161 | 0 | 0 | 0 | 37 | 108 | 15 | 0 | 0 |
| 5070000 | RENTS (STEAM GEN) | CAGW | 26 | 1 | 19 | 6 | 0 | 0 | 0 | 0 | 0 |
| 5070000 | RENTS (STEAM GEN) | JBG | 362 | 16 | 265 | 82 | 0 | 0 | 0 | 0 | 0 |
| 5070000 Total | | | 549 | 17 | 284 | 87 | 37 | 108 | 15 | 0 | 0 |
| 5100000 | MNT SUPERV & ENG | CAGE | 3,376 | 0 | 0 | 0 | 777 | 2,273 | 324 | 2 | 0 |
| 5100000 | MNT SUPERV & ENG | CAGW | 205 | 9 | 150 | 46 | 0 | 0 | 0 | 0 | 0 |
| 5100000 | MNT SUPERV & ENG | JBG | 802 | 35 | 587 | 180 | 0 | 0 | 0 | 0 | 0 |
| 5100000 Total | | | 4,383 | 44 | 737 | 227 | 777 | 2,273 | 324 | 2 | 0 |
| 5101000 | MINTNCE SUPVSN &ENG | CAGE | 3,617 | 0 | 0 | 0 | 833 | 2,435 | 347 | 2 | 0 |
| 5101000 Total | | | 3,617 | 0 | 0 | 0 | 833 | 2,435 | 347 | 2 | 0 |
| 5110000 | MNT OF STRUCTURES | CAGE | 4,758 | 0 | 0 | 0 | 1,096 | 3,203 | 457 | 2 | 0 |
| 5110000 | MNT OF STRUCTURES | CAGW | 353 | 15 | 258 | 79 | 0 | 0 | 0 | 0 | 0 |
| 5110000 | MNT OF STRUCTURES | JBG | 590 | 26 | 432 | 133 | 0 | 0 | 0 | 0 | 0 |
| 5110000 Total | | | 5,701 | 41 | 690 | 212 | 1,096 | 3,203 | 457 | 2 | 0 |
| 5111000 | MNT OF STRUCTURES | CAGE | 7,104 | 0 | 0 | 0 | 1,636 | 4,782 | 682 | 4 | 0 |
| 5111000 | MNT OF STRUCTURES | JBG | 354 | 15 | 259 | 80 | 0 | 0 | 0 | 0 | 0 |
| 5111000 Total | | | 7,458 | 15 | 259 | 80 | 1,636 | 4,782 | 682 | 4 | 0 |
| 5111100 | MNT STRCT PMP PLNT | CAGE | 725 | 0 | 0 | 0 | 167 | 488 | 70 | 0 | 0 |
| 5111100 | MNT STRCT PMP PLNT | JBG | 593 | 26 | 434 | 133 | 0 | 0 | 0 | 0 | 0 |
| 5111100 Total | | | 1,317 | 26 | 434 | 133 | 167 | 488 | 70 | 0 | 0 |



Operations & Maintenance Expense
 Twelve Months Ending - December 2017
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

| Primary Account | Secondary Group Code | Alloc | Total | Calif | Oregon | Wash | Wyoming | Utah | Idaho | FERC | Other |
|----------------------|-----------------------------|-------|---------------|------------|--------------|--------------|--------------|--------------|--------------|----------|----------|
| 5111200 | MNT STRCT WASTE WT STEX | CAGE | 496 | 0 | 0 | 0 | 114 | 334 | 48 | 0 | 0 |
| 5111200 | MNT STRCT WASTE WT STEX | JBG | 369 | 16 | 270 | 83 | 0 | 0 | 0 | 0 | 0 |
| 5111200 Total | | | 865 | 16 | 270 | 83 | 114 | 334 | 48 | 0 | 0 |
| 5112000 | STRUCTURAL SYSTEMS STEX | CAGE | 2,981 | 0 | 0 | 0 | 686 | 2,007 | 286 | 2 | 0 |
| 5112000 | STRUCTURAL SYSTEMS STEX | JBG | 7,511 | 325 | 5,495 | 1,690 | 0 | 0 | 0 | 0 | 0 |
| 5112000 Total | | | 10,491 | 325 | 5,495 | 1,690 | 686 | 2,007 | 286 | 2 | 0 |
| 5114000 | MNT OF STRCT CATH STEX | CAGE | 17 | 0 | 0 | 0 | 4 | 11 | 2 | 0 | 0 |
| 5114000 | MNT OF STRCT CATH STEX | JBG | 17 | 1 | 13 | 4 | 0 | 0 | 0 | 0 | 0 |
| 5114000 Total | | | 34 | 1 | 13 | 4 | 4 | 11 | 2 | 0 | 0 |
| 5116000 | MNT STRCT DAM RIVR STEX | CAGE | 73 | 0 | 0 | 0 | 17 | 49 | 7 | 0 | 0 |
| 5116000 | MNT STRCT DAM RIVR STEX | JBG | 698 | 0 | 0 | 0 | 17 | 49 | 7 | 0 | 0 |
| 5116000 Total | | | 771 | 0 | 0 | 0 | 34 | 98 | 14 | 0 | 0 |
| 5117000 | MNT STRCT FIRE PRT STEX | CAGE | 462 | 20 | 338 | 104 | 0 | 0 | 0 | 0 | 0 |
| 5117000 | MNT STRCT FIRE PRT STEX | JBG | 1,160 | 20 | 338 | 104 | 161 | 470 | 67 | 0 | 0 |
| 5117000 Total | | | 1,622 | 40 | 676 | 208 | 161 | 470 | 67 | 0 | 0 |
| 5118000 | MNT STRCT-GROUNDS STEX | CAGE | 1,329 | 0 | 0 | 0 | 0 | 895 | 128 | 1 | 0 |
| 5118000 | MNT STRCT-GROUNDS STEX | JBG | 486 | 21 | 355 | 109 | 0 | 0 | 0 | 0 | 0 |
| 5118000 Total | | | 1,815 | 21 | 355 | 109 | 306 | 895 | 128 | 1 | 0 |
| 5119000 | MNT OF STRCT-HVAC STEX | CAGE | 1,027 | 0 | 0 | 0 | 236 | 691 | 99 | 1 | 0 |
| 5119000 | MNT OF STRCT-HVAC STEX | JBG | 350 | 15 | 256 | 79 | 0 | 0 | 0 | 0 | 0 |
| 5119000 Total | | | 1,377 | 15 | 256 | 79 | 236 | 691 | 99 | 1 | 0 |
| 5119900 | MNT OF STRCT-MISC STEX | CAGE | 493 | 0 | 0 | 0 | 113 | 332 | 47 | 0 | 0 |
| 5119900 | MNT OF STRCT-MISC STEX | JBG | 493 | 0 | 0 | 0 | 113 | 332 | 47 | 0 | 0 |
| 5119900 Total | | | 986 | 0 | 0 | 0 | 226 | 664 | 94 | 0 | 0 |
| 5120000 | MANT OF BOILR PLINT STEX | CAGE | 12,784 | 0 | 0 | 0 | 2,944 | 8,607 | 1,228 | 7 | 0 |
| 5120000 | MANT OF BOILR PLINT STEX | CAGW | 2,776 | 120 | 2,031 | 625 | 0 | 0 | 0 | 0 | 0 |
| 5120000 | MANT OF BOILR PLINT STEX | JBG | 755 | 33 | 552 | 170 | 0 | 0 | 0 | 0 | 0 |
| 5120000 Total | | | 16,315 | 153 | 2,584 | 794 | 2,944 | 8,607 | 1,228 | 7 | 0 |
| 5121000 | MNT BOILR-AIR HTR STEX | CAGE | 7,600 | 0 | 0 | 0 | 1,750 | 5,117 | 730 | 4 | 0 |
| 5121000 | MNT BOILR-AIR HTR STEX | JBG | 3,563 | 154 | 2,607 | 802 | 0 | 0 | 0 | 0 | 0 |
| 5121000 Total | | | 11,163 | 154 | 2,607 | 802 | 1,750 | 5,117 | 730 | 4 | 0 |
| 5121100 | MNT BOILR-CHEM FD STEX | CAGE | 76 | 0 | 0 | 0 | 18 | 51 | 7 | 0 | 0 |
| 5121100 | MNT BOILR-CHEM FD STEX | JBG | 25 | 1 | 19 | 6 | 0 | 0 | 0 | 0 | 0 |
| 5121100 Total | | | 102 | 1 | 19 | 6 | 18 | 51 | 7 | 0 | 0 |
| 5121200 | MNT BOILR-CL HANDL STEX | CAGE | 2,741 | 0 | 0 | 0 | 631 | 1,845 | 263 | 1 | 0 |
| 5121200 | MNT BOILR-CL HANDL STEX | JBG | 2,128 | 92 | 1,557 | 479 | 0 | 0 | 0 | 0 | 0 |
| 5121200 Total | | | 4,869 | 92 | 1,557 | 479 | 631 | 1,845 | 263 | 1 | 0 |
| 5121400 | MNT BOIL-DEMNERLZ STEX | CAGE | 662 | 0 | 0 | 0 | 152 | 446 | 64 | 0 | 0 |
| 5121400 | MNT BOIL-DEMNERLZ STEX | JBG | 85 | 4 | 63 | 19 | 0 | 0 | 0 | 0 | 0 |
| 5121400 Total | | | 747 | 4 | 63 | 19 | 152 | 446 | 64 | 0 | 0 |



Operations & Maintenance Expense
 Twelve Months Ending - December 2017
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

| Primary Account | Secondary Group Code | Alloc | Total | Calif | Oregon | Wash | Wyoming | Utah | Idaho | FERC | Other |
|----------------------|----------------------|-------|--------------|------------|--------------|------------|--------------|--------------|------------|-----------|----------|
| 5121500 | MNT BOIL-EXTRC STM | CAGE | 137 | 0 | 0 | 0 | 0 | 31 | 92 | 13 | 0 |
| 5121500 | MNT BOIL-EXTRC STM | JBG | 136 | 6 | 100 | 31 | 0 | 0 | 0 | 0 | 0 |
| 5121500 Total | | | 273 | 6 | 100 | 31 | 0 | 31 | 92 | 13 | 0 |
| 5121600 | MNT BOILR-FLYASH | CAGE | 3,812 | 0 | 0 | 0 | 878 | 2,566 | 366 | 2 | 0 |
| 5121600 | MNT BOILR-FLYASH | JBG | 1,282 | 56 | 938 | 289 | 0 | 0 | 0 | 0 | 0 |
| 5121600 Total | | | 5,094 | 56 | 938 | 289 | 878 | 2,566 | 366 | 2 | 0 |
| 5121700 | MNT BOIL-FUEL OIL | CAGE | 673 | 0 | 0 | 0 | 155 | 453 | 65 | 0 | 0 |
| 5121700 | MNT BOIL-FUEL OIL | JBG | 126 | 5 | 92 | 28 | 0 | 0 | 0 | 0 | 0 |
| 5121700 Total | | | 799 | 5 | 92 | 28 | 155 | 453 | 65 | 0 | 0 |
| 5121800 | MNT BOIL-FEEDWATR | CAGE | 2,323 | 0 | 0 | 0 | 535 | 1,564 | 223 | 1 | 0 |
| 5121800 | MNT BOIL-FEEDWATR | JBG | 1,725 | 75 | 1,262 | 388 | 0 | 0 | 0 | 0 | 0 |
| 5121800 Total | | | 4,047 | 75 | 1,262 | 388 | 535 | 1,564 | 223 | 1 | 0 |
| 5121900 | MNT BOIL-FRZ PRTEC | CAGE | 33 | 0 | 0 | 0 | 8 | 23 | 3 | 0 | 0 |
| 5121900 Total | | | 33 | 0 | 0 | 0 | 8 | 23 | 3 | 0 | 0 |
| 5122000 | MNT BOILR-AUX SYST | CAGE | 619 | 0 | 0 | 0 | 142 | 417 | 59 | 0 | 0 |
| 5122000 | MNT BOILR-AUX SYST | JBG | 52 | 2 | 38 | 12 | 0 | 0 | 0 | 0 | 0 |
| 5122000 Total | | | 670 | 2 | 38 | 12 | 142 | 417 | 59 | 0 | 0 |
| 5122100 | MNT BOILR-MAIN STM | CAGE | 724 | 0 | 0 | 0 | 167 | 487 | 69 | 0 | 0 |
| 5122100 | MNT BOILR-MAIN STM | JBG | 1,012 | 44 | 740 | 228 | 0 | 0 | 0 | 0 | 0 |
| 5122100 Total | | | 1,736 | 44 | 740 | 228 | 167 | 487 | 69 | 0 | 0 |
| 5122200 | MNT BOIL-PLVRZD CL | CAGE | 6,434 | 0 | 0 | 0 | 1,481 | 4,332 | 618 | 3 | 0 |
| 5122200 | MNT BOIL-PLVRZD CL | JBG | 1,728 | 75 | 1,264 | 389 | 0 | 0 | 0 | 0 | 0 |
| 5122200 Total | | | 8,162 | 75 | 1,264 | 389 | 1,481 | 4,332 | 618 | 3 | 0 |
| 5122300 | MNT BOIL-PRECIP/BAG | CAGE | 1,463 | 0 | 0 | 0 | 337 | 985 | 141 | 1 | 0 |
| 5122300 | MNT BOIL-PRECIP/BAG | JBG | 2,380 | 103 | 1,742 | 536 | 0 | 0 | 0 | 0 | 0 |
| 5122300 Total | | | 3,844 | 103 | 1,742 | 536 | 337 | 985 | 141 | 1 | 0 |
| 5122400 | MNT BOIL-PRTRT WTR | CAGE | 825 | 0 | 0 | 0 | 190 | 555 | 79 | 0 | 0 |
| 5122400 | MNT BOIL-PRTRT WTR | JBG | 142 | 6 | 104 | 32 | 0 | 0 | 0 | 0 | 0 |
| 5122400 Total | | | 966 | 6 | 104 | 32 | 190 | 555 | 79 | 0 | 0 |
| 5122500 | MNT BOIL-RV OSMSIS | CAGE | 62 | 0 | 0 | 0 | 14 | 42 | 6 | 0 | 0 |
| 5122500 | MNT BOIL-RV OSMSIS | JBG | 169 | 7 | 123 | 38 | 0 | 0 | 0 | 0 | 0 |
| 5122500 Total | | | 231 | 7 | 123 | 38 | 14 | 42 | 6 | 0 | 0 |
| 5122600 | MNT BOIL-RHEAT ST | CAGE | 626 | 0 | 0 | 0 | 144 | 421 | 60 | 0 | 0 |
| 5122600 | MNT BOIL-RHEAT ST | JBG | 16 | 1 | 11 | 4 | 0 | 0 | 0 | 0 | 0 |
| 5122600 Total | | | 642 | 1 | 11 | 4 | 144 | 421 | 60 | 0 | 0 |
| 5122800 | MNT BOIL-SOOTBLWG | CAGE | 1,127 | 0 | 0 | 0 | 259 | 759 | 108 | 1 | 0 |
| 5122800 | MNT BOIL-SOOTBLWG | JBG | 679 | 29 | 497 | 153 | 0 | 0 | 0 | 0 | 0 |
| 5122800 Total | | | 1,806 | 29 | 497 | 153 | 259 | 759 | 108 | 1 | 0 |



Operations & Maintenance Expense
 Twelve Months Ending - December 2017
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

| Primary Account | Secondary Group Code | Alloc | Total | Calif | Oregon | Wash | Wyoming | Utah | Idaho | FERC | Other |
|----------------------|----------------------|-------|--------------|------------|--------------|------------|------------|--------------|------------|----------|----------|
| 5122900 | MNT BOILR-SCRUBBER | CAGE | 4,118 | 0 | 0 | 0 | 948 | 2,772 | 395 | 0 | 0 |
| 5122900 | MNT BOILR-SCRUBBER | JBG | 2,467 | 107 | 1,805 | 555 | 0 | 0 | 0 | 0 | 0 |
| 5122900 Total | | | 6,585 | 107 | 1,805 | 555 | 948 | 2,772 | 395 | 0 | 0 |
| 5123000 | MNT BOILR-BOTM ASH | CAGE | 1,964 | 0 | 0 | 0 | 452 | 1,322 | 189 | 1 | 0 |
| 5123000 | MNT BOILR-BOTM ASH | JBG | 1,233 | 53 | 902 | 277 | 0 | 0 | 0 | 0 | 0 |
| 5123000 Total | | | 3,197 | 53 | 902 | 277 | 452 | 1,322 | 189 | 1 | 0 |
| 5123100 | MNT BOILR-WTR TRTMT | CAGE | 279 | 0 | 0 | 0 | 64 | 188 | 27 | 0 | 0 |
| 5123100 Total | | | 279 | 0 | 0 | 0 | 64 | 188 | 27 | 0 | 0 |
| 5123200 | MNT BOIL-CNTL SUPT | CAGE | 118 | 0 | 0 | 0 | 27 | 79 | 11 | 0 | 0 |
| 5123200 | MNT BOIL-CNTL SUPT | JBG | 1,282 | 56 | 938 | 288 | 0 | 0 | 0 | 0 | 0 |
| 5123200 Total | | | 1,400 | 56 | 938 | 288 | 27 | 79 | 11 | 0 | 0 |
| 5123300 | MAINT GEO GATH SYS | CAGE | 244 | 0 | 0 | 0 | 56 | 165 | 23 | 0 | 0 |
| 5123300 Total | | | 244 | 0 | 0 | 0 | 56 | 165 | 23 | 0 | 0 |
| 5123400 | MAINT OF BOILERS | CAGE | 941 | 0 | 0 | 0 | 217 | 634 | 90 | 0 | 0 |
| 5123400 | MAINT OF BOILERS | JBG | 822 | 36 | 601 | 185 | 0 | 0 | 0 | 0 | 0 |
| 5123400 Total | | | 1,763 | 36 | 601 | 185 | 217 | 634 | 90 | 0 | 0 |
| 5124000 | MNT BOILR-CONTROLS | CAGE | 1,024 | 0 | 0 | 0 | 236 | 689 | 98 | 1 | 0 |
| 5124000 | MNT BOILR-CONTROLS | JBG | 263 | 11 | 192 | 59 | 0 | 0 | 0 | 0 | 0 |
| 5124000 Total | | | 1,287 | 11 | 192 | 59 | 236 | 689 | 98 | 1 | 0 |
| 5125000 | MNT BOILER-DRAFT | CAGE | 3,640 | 0 | 0 | 0 | 838 | 2,450 | 350 | 2 | 0 |
| 5125000 | MNT BOILER-DRAFT | JBG | 1,041 | 45 | 762 | 234 | 0 | 0 | 0 | 0 | 0 |
| 5125000 Total | | | 4,681 | 45 | 762 | 234 | 838 | 2,450 | 350 | 2 | 0 |
| 5126000 | MNT BOILER-FIRESIDE | CAGE | 705 | 0 | 0 | 0 | 162 | 475 | 68 | 0 | 0 |
| 5126000 | MNT BOILER-FIRESIDE | JBG | 547 | 24 | 400 | 123 | 0 | 0 | 0 | 0 | 0 |
| 5126000 Total | | | 1,252 | 24 | 400 | 123 | 162 | 475 | 68 | 0 | 0 |
| 5127000 | MNT BLR-BEARNG WTR | CAGE | 215 | 0 | 0 | 0 | 50 | 145 | 21 | 0 | 0 |
| 5127000 | MNT BLR-BEARNG WTR | JBG | 22 | 1 | 16 | 5 | 0 | 0 | 0 | 0 | 0 |
| 5127000 Total | | | 237 | 1 | 16 | 5 | 50 | 145 | 21 | 0 | 0 |
| 5128000 | MNT BOILR WTR/STMD | CAGE | 2,667 | 0 | 0 | 0 | 614 | 1,796 | 256 | 1 | 0 |
| 5128000 | MNT BOILR WTR/STMD | JBG | 1,703 | 74 | 1,246 | 383 | 0 | 0 | 0 | 0 | 0 |
| 5128000 Total | | | 4,370 | 74 | 1,246 | 383 | 614 | 1,796 | 256 | 1 | 0 |
| 5129000 | MNT BOIL-COMP AIR | CAGE | 844 | 0 | 0 | 0 | 194 | 568 | 81 | 0 | 0 |
| 5129000 Total | | | 844 | 0 | 0 | 0 | 194 | 568 | 81 | 0 | 0 |
| 5129900 | MAINT BOILER-MISC | CAGE | 286 | 0 | 0 | 0 | 66 | 193 | 27 | 0 | 0 |
| 5129900 | MAINT BOILER-MISC | JBG | 22 | 1 | 16 | 5 | 0 | 0 | 0 | 0 | 0 |
| 5129900 Total | | | 308 | 1 | 16 | 5 | 66 | 193 | 27 | 0 | 0 |
| 5130000 | MAINT ELEC PLANT | CAGE | 3,249 | 0 | 0 | 0 | 748 | 2,188 | 312 | 2 | 0 |
| 5130000 | MAINT ELEC PLANT | CAGW | 1,036 | 45 | 758 | 233 | 0 | 0 | 0 | 0 | 0 |



Operations & Maintenance Expense
 Twelve Months Ending - December 2017
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

| Primary Account | Secondary Group Code | Alloc | Total | Calif | Oregon | Wash | Wyoming | Utah | Idaho | FERC | Other |
|----------------------|----------------------|-------|---------------|------------|--------------|------------|--------------|--------------|------------|----------|----------|
| 5130000 | MAINT ELEC PLANT | JBG | 475 | 21 | 347 | 107 | 0 | 0 | 0 | 0 | 0 |
| 5130000 Total | | | 4,761 | 65 | 1,106 | 340 | 748 | 2,188 | 312 | 2 | 0 |
| 5131000 | MAINT ELEC AC | CAGE | 9,596 | 0 | 0 | 0 | 2,209 | 6,460 | 921 | 5 | 0 |
| 5131000 | MAINT ELEC AC | JBG | 4,294 | 186 | 3,142 | 966 | 0 | 0 | 0 | 0 | 0 |
| 5131000 Total | | | 13,890 | 186 | 3,142 | 966 | 2,209 | 6,460 | 921 | 5 | 0 |
| 5131100 | MAINT/LUBE-OIL SYS | CAGE | 407 | 0 | 0 | 0 | 94 | 274 | 39 | 0 | 0 |
| 5131100 | MAINT/LUBE-OIL SYS | JBG | 203 | 9 | 148 | 46 | 0 | 0 | 0 | 0 | 0 |
| 5131100 Total | | | 609 | 9 | 148 | 46 | 94 | 274 | 39 | 0 | 0 |
| 5131300 | MAINT/PREVENT ROUT | CAGE | 14 | 0 | 0 | 0 | 3 | 10 | 1 | 0 | 0 |
| 5131300 Total | | | 14 | 0 | 0 | 0 | 3 | 10 | 1 | 0 | 0 |
| 5131400 | MAINT/MAIN TURBINE | CAGE | 3,491 | 0 | 0 | 0 | 804 | 2,350 | 335 | 2 | 0 |
| 5131400 | MAINT/MAIN TURBINE | JBG | 1,195 | 52 | 874 | 269 | 0 | 0 | 0 | 0 | 0 |
| 5131400 Total | | | 4,685 | 52 | 874 | 269 | 804 | 2,350 | 335 | 2 | 0 |
| 5132000 | MAINT ALARMS/INFO | CAGE | 1,001 | 0 | 0 | 0 | 230 | 674 | 96 | 1 | 0 |
| 5132000 | MAINT ALARMS/INFO | JBG | 128 | 6 | 94 | 29 | 0 | 0 | 0 | 0 | 0 |
| 5132000 Total | | | 1,129 | 6 | 94 | 29 | 230 | 674 | 96 | 1 | 0 |
| 5133000 | MAINT/AIR-COOL-CON | CAGE | 113 | 0 | 0 | 0 | 0 | 76 | 11 | 0 | 0 |
| 5133000 Total | | | 113 | 0 | 0 | 0 | 26 | 76 | 11 | 0 | 0 |
| 5134000 | MAINT/COMPNT COOL | CAGE | 171 | 0 | 0 | 0 | 39 | 115 | 16 | 0 | 0 |
| 5134000 | MAINT/COMPNT COOL | JBG | 61 | 3 | 45 | 14 | 0 | 0 | 0 | 0 | 0 |
| 5134000 Total | | | 232 | 3 | 45 | 14 | 39 | 115 | 16 | 0 | 0 |
| 5135000 | MAINT/COMPNT AUXIL | CAGE | 780 | 0 | 0 | 0 | 179 | 525 | 75 | 0 | 0 |
| 5135000 | MAINT/COMPNT AUXIL | JBG | 134 | 6 | 98 | 30 | 0 | 0 | 0 | 0 | 0 |
| 5135000 Total | | | 914 | 6 | 98 | 30 | 179 | 525 | 75 | 0 | 0 |
| 5137000 | MAINT-COOLING TOWR | CAGE | 1,230 | 0 | 0 | 0 | 283 | 828 | 118 | 1 | 0 |
| 5137000 | MAINT-COOLING TOWR | JBG | 494 | 21 | 362 | 111 | 0 | 0 | 0 | 0 | 0 |
| 5137000 Total | | | 1,724 | 21 | 362 | 111 | 283 | 828 | 118 | 1 | 0 |
| 5138000 | MAINT-CIRCUL WATER | CAGE | 818 | 0 | 0 | 0 | 188 | 550 | 79 | 0 | 0 |
| 5138000 | MAINT-CIRCUL WATER | JBG | 789 | 34 | 577 | 177 | 0 | 0 | 0 | 0 | 0 |
| 5138000 Total | | | 1,606 | 34 | 577 | 177 | 188 | 550 | 79 | 0 | 0 |
| 5139000 | MAINT-ELECT - DC | CAGE | 222 | 0 | 0 | 0 | 51 | 149 | 21 | 0 | 0 |
| 5139000 | MAINT-ELECT - DC | JBG | 113 | 5 | 83 | 25 | 0 | 0 | 0 | 0 | 0 |
| 5139000 Total | | | 335 | 5 | 83 | 25 | 51 | 149 | 21 | 0 | 0 |
| 5139900 | MINT ELEC PLT-MISC | CAGE | 30 | 0 | 0 | 0 | 7 | 20 | 3 | 0 | 0 |
| 5139900 Total | | | 30 | 0 | 0 | 0 | 7 | 20 | 3 | 0 | 0 |
| 5140000 | MAINT MISC STM PLN | CAGE | 3,738 | 0 | 0 | 0 | 861 | 2,517 | 359 | 2 | 0 |
| 5140000 | MAINT MISC STM PLN | CAGW | 421 | 18 | 308 | 95 | 0 | 0 | 0 | 0 | 0 |
| 5140000 | MAINT MISC STM PLN | JBG | 819 | 35 | 599 | 184 | 0 | 0 | 0 | 0 | 0 |



Operations & Maintenance Expense
 Twelve Months Ending - December 2017
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

| Primary Account | Secondary Group Code | Alloc | Total | Calif | Oregon | Wash | Wyoming | Utah | Idaho | FERC | Other |
|----------------------|----------------------|-------|--------------|------------|--------------|--------------|------------|--------------|------------|----------|----------|
| 5140000 Total | | | 4,979 | 54 | 908 | 279 | 861 | 2,517 | 359 | 2 | 0 |
| 5141000 | MISC STM-COMP AIR | CAGE | 1,603 | 0 | 0 | 0 | 369 | 1,079 | 154 | 1 | 0 |
| 5141000 | MISC STM-COMP AIR | JBG | 282 | 12 | 206 | 63 | 0 | 0 | 0 | 0 | 0 |
| 5141000 Total | | | 1,885 | 12 | 206 | 63 | 369 | 1,079 | 154 | 1 | 0 |
| 5142000 | MISC STM PLT-CONSU | CAGE | 1 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 |
| 5142000 Total | | | 1 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 |
| 5144000 | MISC STM PLNT-LAB | CAGE | 178 | 0 | 0 | 0 | 41 | 120 | 17 | 0 | 0 |
| 5144000 | MISC STM PLNT-LAB | JBG | 151 | 7 | 110 | 34 | 0 | 0 | 0 | 0 | 0 |
| 5144000 Total | | | 328 | 7 | 110 | 34 | 41 | 120 | 17 | 0 | 0 |
| 5145000 | MAINT MISC-SM TOOL | CAGE | 143 | 0 | 0 | 0 | 33 | 96 | 14 | 0 | 0 |
| 5145000 | MAINT MISC-SM TOOL | JBG | 70 | 3 | 52 | 16 | 0 | 0 | 0 | 0 | 0 |
| 5145000 Total | | | 214 | 3 | 52 | 16 | 33 | 96 | 14 | 0 | 0 |
| 5146000 | MAINT/PAGING SYS | CAGE | 159 | 0 | 0 | 0 | 37 | 107 | 15 | 0 | 0 |
| 5146000 | MAINT/PAGING SYS | JBG | 54 | 2 | 40 | 12 | 0 | 0 | 0 | 0 | 0 |
| 5146000 Total | | | 214 | 2 | 40 | 12 | 37 | 107 | 15 | 0 | 0 |
| 5147000 | MAINT/PLANT EQUIP | CAGE | 1,132 | 0 | 0 | 0 | 261 | 762 | 109 | 1 | 0 |
| 5147000 | MAINT/PLANT EQUIP | JBG | 784 | 34 | 574 | 176 | 0 | 0 | 0 | 0 | 0 |
| 5147000 Total | | | 1,916 | 34 | 574 | 176 | 261 | 762 | 109 | 1 | 0 |
| 5148000 | MAINT/PLT-VEHICLES | CAGE | 1,716 | 0 | 0 | 0 | 395 | 1,155 | 165 | 1 | 0 |
| 5148000 | MAINT/PLT-VEHICLES | JBG | 435 | 19 | 318 | 98 | 0 | 0 | 0 | 0 | 0 |
| 5148000 Total | | | 2,150 | 19 | 318 | 98 | 395 | 1,155 | 165 | 1 | 0 |
| 5149000 | MAINT MISC-OTHER | CAGE | 138 | 0 | 0 | 0 | 32 | 93 | 13 | 0 | 0 |
| 5149000 | MAINT MISC-OTHER | JBG | -109 | -5 | -80 | -24 | 0 | 0 | 0 | 0 | 0 |
| 5149000 Total | | | 29 | -5 | -80 | -24 | 32 | 93 | 13 | 0 | 0 |
| 5350000 | OPER SUPERV & ENG | CAGE | 1,451 | 0 | 0 | 0 | 334 | 977 | 139 | 1 | 0 |
| 5350000 | OPER SUPERV & ENG | CAGW | 7,208 | 312 | 5,274 | 1,622 | 0 | 0 | 0 | 0 | 0 |
| 5350000 Total | | | 8,659 | 312 | 5,274 | 1,622 | 334 | 977 | 139 | 1 | 0 |
| 5360000 | WATER FOR POWER | CAGW | 121 | 5 | 88 | 27 | 0 | 0 | 0 | 0 | 0 |
| 5360000 Total | | | 121 | 5 | 88 | 27 | 0 | 0 | 0 | 0 | 0 |
| 5370000 | HYDRAULIC EXPENSES | CAGW | 2,256 | 98 | 1,651 | 508 | 0 | 0 | 0 | 0 | 0 |
| 5370000 Total | | | 2,256 | 98 | 1,651 | 508 | 0 | 0 | 0 | 0 | 0 |
| 5371000 | HYDRO/FISH & WILD | CAGE | 117 | 0 | 0 | 0 | 27 | 79 | 11 | 0 | 0 |
| 5371000 | HYDRO/FISH & WILD | CAGW | 407 | 18 | 297 | 91 | 0 | 0 | 0 | 0 | 0 |
| 5371000 Total | | | 523 | 18 | 297 | 91 | 27 | 79 | 11 | 0 | 0 |
| 5372000 | HYDRO/HATCHERY EXP | CAGW | 125 | 5 | 91 | 28 | 0 | 0 | 0 | 0 | 0 |
| 5372000 Total | | | 125 | 5 | 91 | 28 | 0 | 0 | 0 | 0 | 0 |
| 5374000 | HYDRO/OTH REC FAC | CAGE | 75 | 0 | 0 | 0 | 17 | 50 | 7 | 0 | 0 |
| 5374000 | HYDRO/OTH REC FAC | CAGW | 206 | 9 | 151 | 46 | 0 | 0 | 0 | 0 | 0 |



Operations & Maintenance Expense
 Twelve Months Ending - December 2017
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

| Primary Account | Secondary Group Code | Alloc | Total | Calif | Oregon | Wash | Wyoming | Utah | Idaho | FERC | Other |
|----------------------|----------------------|-------|---------------|------------|--------------|--------------|--------------|--------------|------------|----------|----------|
| 5374000 Total | | | 281 | 9 | 151 | 46 | 17 | 50 | 7 | 0 | 0 |
| 5379000 | HYDRO EXPENSE-OTH | CAGE | 212 | 0 | 0 | 0 | 49 | 143 | 20 | 0 | 0 |
| 5379000 | HYDRO EXPENSE-OTH | CAGW | 543 | 24 | 397 | 122 | 0 | 0 | 0 | 0 | 0 |
| 5379000 Total | | | 754 | 24 | 397 | 122 | 49 | 143 | 20 | 0 | 0 |
| 5390000 | MSC HYD PWR GEN EX | CAGE | 7,294 | 0 | 0 | 0 | 1,679 | 4,910 | 700 | 4 | 0 |
| 5390000 | MSC HYD PWR GEN EX | CAGW | 12,288 | 532 | 8,991 | 2,765 | 0 | 0 | 0 | 0 | 0 |
| 5390000 Total | | | 19,582 | 532 | 8,991 | 2,765 | 1,679 | 4,910 | 700 | 4 | 0 |
| 5400000 | RENTS (HYDRO GEN) | CAGE | 167 | 0 | 0 | 0 | 38 | 112 | 16 | 0 | 0 |
| 5400000 | RENTS (HYDRO GEN) | CAGW | 1,732 | 75 | 1,267 | 390 | 0 | 0 | 0 | 0 | 0 |
| 5400000 Total | | | 1,899 | 75 | 1,267 | 390 | 38 | 112 | 16 | 0 | 0 |
| 5410000 | MNT SUPERV & ENG | CAGE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5410000 Total | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5420000 | MAINT OF STRUCTURE | CAGE | 60 | 0 | 0 | 0 | 14 | 41 | 6 | 0 | 0 |
| 5420000 | MAINT OF STRUCTURE | CAGW | 673 | 29 | 492 | 151 | 0 | 0 | 0 | 0 | 0 |
| 5420000 Total | | | 733 | 29 | 492 | 151 | 14 | 41 | 6 | 0 | 0 |
| 5430000 | MNT DAMS & WTR SYS | CAGE | 619 | 0 | 0 | 0 | 142 | 416 | 59 | 0 | 0 |
| 5430000 | MNT DAMS & WTR SYS | CAGW | 1,424 | 62 | 1,042 | 320 | 0 | 0 | 0 | 0 | 0 |
| 5430000 Total | | | 2,043 | 62 | 1,042 | 320 | 142 | 416 | 59 | 0 | 0 |
| 5440000 | MAINT OF ELEC PLNT | CAGE | 82 | 0 | 0 | 0 | 19 | 55 | 8 | 0 | 0 |
| 5440000 Total | | | 82 | 0 | 0 | 0 | 19 | 55 | 8 | 0 | 0 |
| 5441000 | PRIME MOVERS & GEN | CAGE | 305 | 0 | 0 | 0 | 70 | 205 | 29 | 0 | 0 |
| 5441000 | PRIME MOVERS & GEN | CAGW | 1,568 | 68 | 1,148 | 353 | 0 | 0 | 0 | 0 | 0 |
| 5441000 Total | | | 1,873 | 68 | 1,148 | 353 | 70 | 205 | 29 | 0 | 0 |
| 5442000 | ACCESS ELEC EQUIP | CAGE | 55 | 0 | 0 | 0 | 13 | 37 | 5 | 0 | 0 |
| 5442000 | ACCESS ELEC EQUIP | CAGW | 509 | 22 | 372 | 114 | 0 | 0 | 0 | 0 | 0 |
| 5442000 Total | | | 563 | 22 | 372 | 114 | 13 | 37 | 5 | 0 | 0 |
| 5450000 | MNT MISC HYDRO PLT | CAGE | 8 | 0 | 6 | 2 | 0 | 0 | 0 | 0 | 0 |
| 5450000 Total | | | 8 | 0 | 6 | 2 | 0 | 0 | 0 | 0 | 0 |
| 5451000 | MNT-FISH/WILDLIFE | CAGE | 530 | 23 | 388 | 119 | 0 | 0 | 0 | 0 | 0 |
| 5451000 Total | | | 530 | 23 | 388 | 119 | 0 | 0 | 0 | 0 | 0 |
| 5454000 | MAINT-OTH REC FAC | CAGE | 2 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5454000 Total | | | 2 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5455000 | MAINT-RDS/TRAIL/BR | CAGE | 376 | 0 | 0 | 0 | 87 | 253 | 36 | 0 | 0 |
| 5455000 | MAINT-RDS/TRAIL/BR | CAGW | 618 | 27 | 452 | 139 | 0 | 0 | 0 | 0 | 0 |
| 5455000 Total | | | 994 | 27 | 452 | 139 | 87 | 253 | 36 | 0 | 0 |
| 5459000 | MAINT HYDRO-OTHER | CAGE | 364 | 0 | 0 | 0 | 84 | 245 | 35 | 0 | 0 |
| 5459000 | MAINT HYDRO-OTHER | CAGW | 1,302 | 56 | 953 | 293 | 0 | 0 | 0 | 0 | 0 |
| 5459000 Total | | | 1,666 | 56 | 953 | 293 | 84 | 245 | 35 | 0 | 0 |



Operations & Maintenance Expense
 Twelve Months Ending - December 2017
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

| Primary Account | Secondary Group Code | Alloc | Total | Calif | Oregon | Wash | Wyoming | Utah | Idaho | FERC | Other |
|----------------------|------------------------|-------|----------------|--------------|---------------|---------------|--------------|--------------|------------|----------|------------|
| 5460000 | OPER SUPERV & ENG | CAGE | 200 | 0 | 0 | 0 | 0 | 46 | 134 | 19 | 0 |
| 5460000 | OPER SUPERV & ENG | CAGW | 144 | 6 | 105 | 32 | 0 | 0 | 0 | 0 | 0 |
| 5460000 Total | | | 343 | 6 | 105 | 32 | 46 | 134 | 19 | 0 | 0 |
| 547NPC | Net Power Cost Expense | CAEW | 74,506 | 3,329 | 54,150 | 17,026 | 0 | 0 | 0 | 0 | 0 |
| 547NPC Total | | | 74,506 | 3,329 | 54,150 | 17,026 | 0 | 0 | 0 | 0 | 0 |
| 5480000 | GENERATION EXP | CAGE | 8,254 | 0 | 0 | 0 | 1,900 | 5,557 | 793 | 4 | 0 |
| 5480000 | GENERATION EXP | CAGW | 7,940 | 344 | 5,810 | 1,786 | 0 | 0 | 0 | 0 | 0 |
| 5480000 Total | | | 16,194 | 344 | 5,810 | 1,786 | 1,900 | 5,557 | 793 | 4 | 0 |
| 5490000 | MIS OTH PWR GEN EX | CAGE | 2,256 | 0 | 0 | 0 | 0 | 519 | 1,519 | 217 | 1 |
| 5490000 | MIS OTH PWR GEN EX | CAGW | 1,626 | 70 | 1,190 | 366 | 0 | 0 | 0 | 0 | 0 |
| 5490000 | MIS OTH PWR GEN EX | OR | 96 | 0 | 96 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5490000 | MIS OTH PWR GEN EX | SG | 1,456 | 22 | 369 | 118 | 221 | 637 | 88 | 0 | 0 |
| 5490000 Total | | | 5,434 | 93 | 1,654 | 484 | 741 | 2,156 | 304 | 2 | 0 |
| 5500000 | RENTS (OTHER GEN) | CAGE | 1,698 | 0 | 0 | 0 | 0 | 391 | 1,143 | 163 | 1 |
| 5500000 | RENTS (OTHER GEN) | CAGW | 1,760 | 76 | 1,288 | 396 | 0 | 0 | 0 | 0 | 0 |
| 5500000 | RENTS (OTHER GEN) | OR | 219 | 0 | 219 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5500000 | RENTS (OTHER GEN) | SG | 40 | 1 | 10 | 3 | 6 | 18 | 2 | 0 | 0 |
| 5500000 Total | | | 3,717 | 77 | 1,517 | 399 | 397 | 1,161 | 165 | 1 | 0 |
| 5520000 | MAINT OF STRUCTURE | CAGE | 2,675 | 0 | 0 | 0 | 0 | 616 | 1,801 | 257 | 1 |
| 5520000 | MAINT OF STRUCTURE | CAGW | 42 | 2 | 31 | 10 | 0 | 0 | 0 | 0 | 0 |
| 5520000 Total | | | 2,718 | 2 | 31 | 10 | 616 | 1,801 | 257 | 1 | 0 |
| 5530000 | MNT GEN & ELEC PLT | CAGE | 9,989 | 250 | 4,221 | 1,298 | 0 | 2,300 | 6,725 | 959 | 5 |
| 5530000 | MNT GEN & ELEC PLT | CAGW | 5,769 | 250 | 4,221 | 1,298 | 0 | 0 | 0 | 0 | 0 |
| 5530000 Total | | | 15,758 | 250 | 4,221 | 1,298 | 2,300 | 6,725 | 959 | 5 | 0 |
| 5540000 | MNT MSC OTH PWR GN | CAGE | 878 | 0 | 0 | 0 | 0 | 202 | 591 | 84 | 0 |
| 5540000 | MNT MSC OTH PWR GN | CAGW | 687 | 30 | 503 | 155 | 0 | 0 | 0 | 0 | 0 |
| 5540000 Total | | | 1,565 | 30 | 503 | 155 | 202 | 591 | 84 | 0 | 0 |
| 5546000 | MISC PLANT EQUIP | CAGE | 23 | 0 | 0 | 0 | 0 | 5 | 16 | 2 | 0 |
| 5546000 Total | | | 23 | 0 | 0 | 0 | 5 | 16 | 2 | 0 | 0 |
| 555NPC | Net Power Cost Expense | CAGW | 102,744 | 4,452 | 75,177 | 23,116 | 0 | 0 | 0 | 0 | 0 |
| 555NPC | Net Power Cost Expense | CAEW | 2,898 | 130 | 2,106 | 662 | 0 | 0 | 0 | 0 | 0 |
| 555NPC | Net Power Cost Expense | WA | 232 | 0 | 0 | 232 | 0 | 0 | 0 | 0 | 0 |
| 555NPC Total | | | 105,874 | 4,581 | 77,283 | 24,010 | 0 | 0 | 0 | 0 | 0 |
| 5552100 | CA REC Compliance | OTHER | 28 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 28 |
| 5552100 Total | | | 28 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 28 |
| 5552300 | WA REC COMPLIANCE | OTHER | 285 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 285 |
| 5552300 Total | | | 285 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 285 |
| 5552400 | RENEW ENRGY CR PURCH | OTHER | -261 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -261 |



Operations & Maintenance Expense
 Twelve Months Ending - December 2017
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

| Primary Account# | Secondary Group Code | Alloc | Total | Calif | Oregon | Wash | Wyoming | Utah | Idaho | FERC | Other |
|----------------------|--------------------------|-------|---------------|------------|--------------|--------------|--------------|---------------|--------------|-----------|---------------|
| 5552400 Total | | | -261 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -261 |
| 5555700 | Net Power Cost Expense | OTHER | 17,237 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 17,237 |
| 5555700 | Net Power Cost Expense | WA | 9,184 | 0 | 0 | 9,184 | 0 | 0 | 0 | 0 | 0 |
| 5555700 Total | | | 26,421 | 0 | 0 | 9,184 | 0 | 0 | 0 | 0 | 17,237 |
| 5560000 | Power Supply Expense | SG | 1,311 | 20 | 332 | 107 | 199 | 574 | 79 | 0 | 0 |
| 5560000 Total | | | 1,311 | 20 | 332 | 107 | 199 | 574 | 79 | 0 | 0 |
| 5570000 | Power Supply Expense | CAGE | 7,202 | 0 | 0 | 0 | 1,658 | 4,848 | 692 | 4 | 0 |
| 5570000 | Power Supply Expense | CAGW | 147 | 6 | 107 | 33 | 0 | 0 | 0 | 0 | 0 |
| 5570000 | Power Supply Expense | JBE | 9 | 0 | 7 | 2 | 0 | 0 | 0 | 0 | 0 |
| 5570000 | Power Supply Expense | JBG | 3,947 | 171 | 2,888 | 888 | 0 | 0 | 0 | 0 | 0 |
| 5570000 | Power Supply Expense | SG | 27,270 | 419 | 6,908 | 2,217 | 4,143 | 11,934 | 1,640 | 9 | 0 |
| 5570000 Total | | | 38,575 | 597 | 9,910 | 3,141 | 5,801 | 16,782 | 2,332 | 13 | 0 |
| 5578000 | Power Supply Expense | CAGE | 655 | 0 | 0 | 0 | 151 | 441 | 63 | 0 | 0 |
| 5578000 | Power Supply Expense | IDU | -19 | 0 | 0 | 0 | 0 | 0 | -19 | 0 | 0 |
| 5578000 | Power Supply Expense | OR | -31 | 0 | -31 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5578000 Total | | | 604 | 0 | -31 | 0 | 151 | 441 | 44 | 0 | 0 |
| 5579000 | Power Supply Expense | IDU | 3,477 | 0 | 0 | 0 | 0 | 0 | 3,477 | 0 | 0 |
| 5579000 | Power Supply Expense | OR | 812 | 0 | 812 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5579000 Total | | | 4,289 | 0 | 812 | 0 | 0 | 0 | 3,477 | 0 | 0 |
| 5579100 | Power Supply Expense | UT | 51 | 0 | 0 | 0 | 0 | 0 | 51 | 0 | 0 |
| 5579100 | Power Supply Expense | WYU | 38 | 0 | 0 | 0 | 38 | 0 | 0 | 0 | 0 |
| 5579100 Total | | | 89 | 0 | 0 | 0 | 38 | 51 | 0 | 0 | 0 |
| 5600000 | Transmission O&M Expense | CAGE | -103 | 0 | 0 | 0 | -24 | -69 | -10 | 0 | 0 |
| 5600000 | Transmission O&M Expense | CAGW | 299 | 13 | 219 | 67 | 0 | 0 | 0 | 0 | 0 |
| 5600000 | Transmission O&M Expense | SG | 6,152 | 94 | 1,558 | 500 | 935 | 2,692 | 370 | 2 | 0 |
| 5600000 Total | | | 6,348 | 107 | 1,777 | 567 | 911 | 2,623 | 360 | 2 | 0 |
| 5612000 | Transmission O&M Expense | CAGE | 18 | 0 | 0 | 0 | 4 | 12 | 2 | 0 | 0 |
| 5612000 | Transmission O&M Expense | CAGW | 24 | 1 | 17 | 5 | 0 | 0 | 0 | 0 | 0 |
| 5612000 | Transmission O&M Expense | SG | 6,913 | 106 | 1,751 | 562 | 1,050 | 3,025 | 416 | 2 | 0 |
| 5612000 Total | | | 6,955 | 107 | 1,769 | 567 | 1,054 | 3,037 | 417 | 2 | 0 |
| 5614000 | SCHED, SYS CTR & DSP | CAGW | 220 | 10 | 161 | 50 | 0 | 0 | 0 | 0 | 0 |
| 5614000 Total | | | 220 | 10 | 161 | 50 | 0 | 0 | 0 | 0 | 0 |
| 5614010 | EIM - SCHEDULING, SYS | SG | 1,788 | 27 | 453 | 145 | 272 | 782 | 108 | 1 | 0 |
| 5614010 Total | | | 1,788 | 27 | 453 | 145 | 272 | 782 | 108 | 1 | 0 |
| 5615000 | REL PLAN & STDS DEV | CAGE | 1,674 | 0 | 0 | 0 | 386 | 1,127 | 161 | 1 | 0 |
| 5615000 Total | | | 1,674 | 0 | 0 | 0 | 386 | 1,127 | 161 | 1 | 0 |
| 5616000 | TRANS SVC STUDIES | SG | 73 | 1 | 18 | 6 | 11 | 32 | 4 | 0 | 0 |
| 5616000 Total | | | 73 | 1 | 18 | 6 | 11 | 32 | 4 | 0 | 0 |



Operations & Maintenance Expense
 Twelve Months Ending - December 2017
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

| Primary Account | Secondary Group Code | Alloc | Total | Calif | Oregon | Wash | Wyoming | Utah | Idaho | FERC | Other |
|----------------------|----------------------|-------|----------------|--------------|---------------|---------------|--------------|--------------|------------|----------|----------|
| 5617000 | GEN INTERCNCT STUD | SG | 1,697 | 26 | 430 | 138 | 258 | 743 | 102 | 1 | 0 |
| 5617000 Total | | | 1,697 | 26 | 430 | 138 | 258 | 743 | 102 | 1 | 0 |
| 5618000 | REL PLN & STAND SVCS | SG | 7,484 | 115 | 1,896 | 609 | 1,137 | 3,275 | 450 | 3 | 0 |
| 5618000 Total | | | 7,484 | 115 | 1,896 | 609 | 1,137 | 3,275 | 450 | 3 | 0 |
| 5620000 | STATION EXP(TRANS) | CAGE | 2,651 | 0 | 0 | 0 | 610 | 1,785 | 255 | 1 | 0 |
| 5620000 | STATION EXP(TRANS) | CAGW | 663 | 29 | 485 | 149 | 0 | 0 | 0 | 0 | 0 |
| 5620000 | STATION EXP(TRANS) | JBG | 83 | 4 | 61 | 19 | 0 | 0 | 0 | 0 | 0 |
| 5620000 | STATION EXP(TRANS) | SG | 16 | 0 | 4 | 1 | 2 | 7 | 1 | 0 | 0 |
| 5620000 Total | | | 3,413 | 33 | 550 | 169 | 613 | 1,792 | 255 | 1 | 0 |
| 5630000 | OVERHEAD LINE EXP | CAGE | 313 | 0 | 0 | 0 | 72 | 211 | 30 | 0 | 0 |
| 5630000 | OVERHEAD LINE EXP | CAGW | 192 | 8 | 140 | 43 | 0 | 0 | 0 | 0 | 0 |
| 5630000 Total | | | 505 | 8 | 140 | 43 | 72 | 211 | 30 | 0 | 0 |
| 565NPC | NPCX | CAGW | 112,735 | 4,885 | 82,487 | 25,364 | 0 | 0 | 0 | 0 | 0 |
| 565NPC Total | | | 112,735 | 4,885 | 82,487 | 25,364 | 0 | 0 | 0 | 0 | 0 |
| 5660000 | MISC TRANS EXPENSE | CAGE | 288 | 0 | 0 | 0 | 66 | 194 | 28 | 0 | 0 |
| 5660000 | MISC TRANS EXPENSE | CAGW | -108 | -5 | -79 | -24 | 0 | 0 | 0 | 0 | 0 |
| 5660000 | MISC TRANS EXPENSE | SG | 2,147 | 33 | 544 | 175 | 326 | 939 | 129 | 1 | 0 |
| 5660000 Total | | | 2,327 | 28 | 465 | 150 | 392 | 1,133 | 157 | 1 | 0 |
| 5660010 | MISC TRANS EXPENSE | SG | 22 | 0 | 6 | 2 | 3 | 10 | 1 | 0 | 0 |
| 5660010 Total | | | 22 | 0 | 6 | 2 | 3 | 10 | 1 | 0 | 0 |
| 5670000 | RENTS-TRANSMISSION | CAGE | 1,190 | 0 | 0 | 0 | 274 | 801 | 114 | 1 | 0 |
| 5670000 | RENTS-TRANSMISSION | CAGW | 971 | 42 | 711 | 219 | 0 | 0 | 0 | 0 | 0 |
| 5670000 Total | | | 2,162 | 42 | 711 | 219 | 274 | 801 | 114 | 1 | 0 |
| 5680000 | MNT SUPERV & ENG | CAGE | 492 | 0 | 0 | 0 | 113 | 331 | 47 | 0 | 0 |
| 5680000 | MNT SUPERV & ENG | CAGW | 195 | 8 | 143 | 44 | 0 | 0 | 0 | 0 | 0 |
| 5680000 | MNT SUPERV & ENG | SG | 375 | 6 | 95 | 31 | 57 | 164 | 23 | 0 | 0 |
| 5680000 Total | | | 1,063 | 14 | 238 | 75 | 170 | 495 | 70 | 0 | 0 |
| 5690000 | MAINT OF STRUCTURE | CAGE | 50 | 0 | 0 | 0 | 12 | 34 | 5 | 0 | 0 |
| 5690000 | MAINT OF STRUCTURE | CAGW | 1 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5690000 Total | | | 51 | 0 | 1 | 0 | 12 | 34 | 5 | 0 | 0 |
| 5691000 | MAINT-COMP HW TRANS | SG | 156 | 2 | 39 | 13 | 24 | 68 | 9 | 0 | 0 |
| 5691000 Total | | | 156 | 2 | 39 | 13 | 24 | 68 | 9 | 0 | 0 |
| 5692000 | MAINT-COMP SW TRANS | SG | 702 | 11 | 178 | 57 | 107 | 307 | 42 | 0 | 0 |
| 5692000 Total | | | 702 | 11 | 178 | 57 | 107 | 307 | 42 | 0 | 0 |
| 5693000 | MAINT-COM EOP TRANS | CAGE | 68 | 0 | 0 | 0 | 16 | 46 | 7 | 0 | 0 |
| 5693000 | MAINT-COM EOP TRANS | CAGW | 397 | 17 | 291 | 89 | 0 | 0 | 0 | 0 | 0 |
| 5693000 | MAINT-COM EOP TRANS | SG | 4,446 | 68 | 1,126 | 362 | 675 | 1,946 | 267 | 2 | 0 |
| 5693000 Total | | | 4,911 | 85 | 1,417 | 451 | 691 | 1,991 | 274 | 2 | 0 |



Operations & Maintenance Expense
 Twelve Months Ending - December 2017
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

| Primary Account | Secondary Group Code | Alloc | Total | Calif | Oregon | Wash | Wyoming | Utah | Idaho | FERC | Other |
|----------------------|----------------------|-------|---------------|------------|--------------|--------------|--------------|--------------|------------|----------|----------|
| 5700000 | MAINT STATION EQUIP | CAGE | 8,756 | 0 | 0 | 0 | 2,016 | 5,895 | 841 | 5 | 0 |
| 5700000 | MAINT STATION EQUIP | CAGW | 2,495 | 108 | 1,826 | 561 | 0 | 0 | 0 | 0 | 0 |
| 5700000 | MAINT STATION EQUIP | JBG | 291 | 13 | 213 | 66 | 0 | 0 | 0 | 0 | 0 |
| 5700000 | MAINT STATION EQUIP | SG | 283 | 4 | 72 | 23 | 43 | 124 | 17 | 0 | 0 |
| 5700000 Total | | | 11,826 | 125 | 2,111 | 650 | 2,059 | 6,019 | 858 | 5 | 0 |
| 5710000 | MAINT OVHD LINES | CAGE | 9,471 | 0 | 0 | 0 | 2,181 | 6,376 | 909 | 5 | 0 |
| 5710000 | MAINT OVHD LINES | CAGW | 7,228 | 313 | 5,288 | 1,626 | 0 | 0 | 0 | 0 | 0 |
| 5710000 | MAINT OVHD LINES | SG | 153 | 2 | 39 | 12 | 23 | 67 | 9 | 0 | 0 |
| 5710000 Total | | | 16,852 | 316 | 5,327 | 1,639 | 2,204 | 6,443 | 919 | 5 | 0 |
| 5720000 | MNT UNDERGRD LINES | CAGE | 18 | 0 | 0 | 0 | 4 | 12 | 2 | 0 | 0 |
| 5720000 | MNT UNDERGRD LINES | CAGW | 2 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5720000 Total | | | 20 | 0 | 1 | 0 | 4 | 12 | 2 | 0 | 0 |
| 5730000 | MNT MSC TRANS PLINT | CAGE | 35 | 0 | 0 | 0 | 8 | 23 | 3 | 0 | 0 |
| 5730000 | MNT MSC TRANS PLINT | SG | 50 | 1 | 13 | 4 | 8 | 22 | 3 | 0 | 0 |
| 5730000 Total | | | 85 | 1 | 13 | 4 | 16 | 45 | 6 | 0 | 0 |
| 5800000 | OPER SUPERV & ENG | CA | 104 | 104 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5800000 | OPER SUPERV & ENG | IDU | 30 | 0 | 0 | 0 | 0 | 0 | 30 | 0 | 0 |
| 5800000 | OPER SUPERV & ENG | OR | 704 | 0 | 704 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5800000 | OPER SUPERV & ENG | SNPD | 7,370 | 241 | 1,909 | 479 | 799 | 3,573 | 368 | 0 | 0 |
| 5800000 | OPER SUPERV & ENG | UT | 522 | 0 | 0 | 0 | 0 | 522 | 0 | 0 | 0 |
| 5800000 | OPER SUPERV & ENG | WA | 128 | 0 | 0 | 128 | 0 | 0 | 0 | 0 | 0 |
| 5800000 | OPER SUPERV & ENG | WYP | 103 | 0 | 0 | 0 | 103 | 0 | 0 | 0 | 0 |
| 5800000 Total | | | 8,961 | 345 | 2,613 | 608 | 902 | 4,096 | 398 | 0 | 0 |
| 5810000 | LOAD DISPATCHING | SNPD | 10,667 | 349 | 2,763 | 694 | 1,157 | 5,172 | 533 | 0 | 0 |
| 5810000 Total | | | 10,667 | 349 | 2,763 | 694 | 1,157 | 5,172 | 533 | 0 | 0 |
| 5820000 | STATION EXP(DIST) | CA | 28 | 28 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5820000 | STATION EXP(DIST) | IDU | 307 | 0 | 0 | 0 | 0 | 0 | 307 | 0 | 0 |
| 5820000 | STATION EXP(DIST) | OR | 892 | 0 | 892 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5820000 | STATION EXP(DIST) | SNPD | 8 | 0 | 2 | 1 | 1 | 4 | 0 | 0 | 0 |
| 5820000 | STATION EXP(DIST) | UT | 1,693 | 0 | 0 | 0 | 0 | 1,693 | 0 | 0 | 0 |
| 5820000 | STATION EXP(DIST) | WA | 275 | 0 | 0 | 275 | 0 | 0 | 0 | 0 | 0 |
| 5820000 | STATION EXP(DIST) | WYP | 784 | 0 | 0 | 0 | 784 | 0 | 0 | 0 | 0 |
| 5820000 Total | | | 3,987 | 28 | 894 | 276 | 784 | 1,697 | 308 | 0 | 0 |
| 5830000 | OVHD LINE EXPENSES | CA | 198 | 198 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5830000 | OVHD LINE EXPENSES | IDU | 337 | 0 | 0 | 0 | 0 | 0 | 337 | 0 | 0 |
| 5830000 | OVHD LINE EXPENSES | OR | 1,731 | 0 | 1,731 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5830000 | OVHD LINE EXPENSES | SNPD | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5830000 | OVHD LINE EXPENSES | UT | 4,857 | 0 | 0 | 0 | 0 | 4,857 | 0 | 0 | 0 |



Operations & Maintenance Expense
 Twelve Months Ending - December 2017
 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 | WA | 264 | 0 | 0 | 264 | 0 | 0 | 0 | 0 | 0 |
| 5830000 | OVHD LINE EXPENSES | WYP | 316 | 0 | 0 | 0 | 316 | 0 | 0 | 0 | 0 |
| 5830000 | OVHD LINE EXPENSES | WYU | 107 | 0 | 0 | 0 | 107 | 0 | 0 | 0 | 0 |
| 5830000 Total | | | 7,809 | 198 | 1,731 | 264 | 423 | 4,857 | 337 | 0 | 0 |
| 5840000 | UDRGRND LINE EXP | OR | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5840000 | UDRGRND LINE EXP | UT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5840000 | UDRGRND LINE EXP | WYP | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5840000 Total | | | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5850000 | STRT LGHT-SGNL SYS | SNPD | 152 | 5 | 39 | 10 | 16 | 74 | 8 | 0 | 0 |
| 5850000 Total | | | 152 | 5 | 39 | 10 | 16 | 74 | 8 | 0 | 0 |
| 5860000 | METER EXPENSES | CA | 144 | 144 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5860000 | METER EXPENSES | IDU | 263 | 0 | 0 | 0 | 0 | 0 | 263 | 0 | 0 |
| 5860000 | METER EXPENSES | OR | 1,075 | 0 | 1,075 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5860000 | METER EXPENSES | SNPD | 15 | 0 | 4 | 1 | 2 | 7 | 1 | 0 | 0 |
| 5860000 | METER EXPENSES | UT | 1,571 | 0 | 0 | 0 | 0 | 1,571 | 0 | 0 | 0 |
| 5860000 | METER EXPENSES | WA | 328 | 0 | 0 | 328 | 0 | 0 | 0 | 0 | 0 |
| 5860000 | METER EXPENSES | WYP | 671 | 0 | 0 | 0 | 671 | 0 | 0 | 0 | 0 |
| 5860000 | METER EXPENSES | WYU | 154 | 0 | 0 | 0 | 154 | 0 | 0 | 0 | 0 |
| 5860000 Total | | | 4,221 | 144 | 1,079 | 329 | 827 | 1,578 | 264 | 0 | 0 |
| 5870000 | CUST INSTL EXPENSE | CA | 552 | 552 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5870000 | CUST INSTL EXPENSE | IDU | 1,042 | 0 | 0 | 0 | 0 | 0 | 1,042 | 0 | 0 |
| 5870000 | CUST INSTL EXPENSE | OR | 5,089 | 0 | 5,089 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5870000 | CUST INSTL EXPENSE | UT | 4,716 | 0 | 0 | 0 | 0 | 4,716 | 0 | 0 | 0 |
| 5870000 | CUST INSTL EXPENSE | WA | 1,100 | 0 | 0 | 1,100 | 0 | 0 | 0 | 0 | 0 |
| 5870000 | CUST INSTL EXPENSE | WYP | 966 | 0 | 0 | 0 | 966 | 0 | 0 | 0 | 0 |
| 5870000 | CUST INSTL EXPENSE | WYU | 91 | 0 | 0 | 0 | 91 | 0 | 0 | 0 | 0 |
| 5870000 Total | | | 13,556 | 552 | 5,089 | 1,100 | 1,057 | 4,716 | 1,042 | 0 | 0 |
| 5880000 | MSC DISTR EXPENSES | CA | 21 | 21 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5880000 | MSC DISTR EXPENSES | IDU | 31 | 0 | 0 | 0 | 0 | 0 | 31 | 0 | 0 |
| 5880000 | MSC DISTR EXPENSES | OR | -30 | 0 | -30 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5880000 | MSC DISTR EXPENSES | SNPD | 1,073 | 35 | 278 | 70 | 116 | 520 | 54 | 0 | 0 |
| 5880000 | MSC DISTR EXPENSES | UT | 918 | 0 | 0 | 0 | 0 | 918 | 0 | 0 | 0 |
| 5880000 | MSC DISTR EXPENSES | WA | -23 | 0 | 0 | -23 | 0 | 0 | 0 | 0 | 0 |
| 5880000 | MSC DISTR EXPENSES | WYP | 29 | 0 | 0 | 0 | 29 | 0 | 0 | 0 | 0 |
| 5880000 | MSC DISTR EXPENSES | WYU | -44 | 0 | 0 | 0 | -44 | 0 | 0 | 0 | 0 |
| 5880000 Total | | | 1,975 | 56 | 248 | 47 | 102 | 1,439 | 85 | 0 | 0 |
| 5890000 | RENTS-DISTRIBUTION | CA | 69 | 69 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5890000 | RENTS-DISTRIBUTION | IDU | 37 | 0 | 0 | 0 | 0 | 0 | 37 | 0 | 0 |



Operations & Maintenance Expense
 Twelve Months Ending - December 2017
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

| Primary Account | Secondary Group Code | Alloc | Total | Calif | Oregon | Wash | Wyoming | Utah | Idaho | FERC | Other |
|-----------------------|----------------------|-------|--------------|------------|--------------|------------|--------------|--------------|------------|----------|----------|
| 58900000 | RENTS-DISTRIBUTION | OR | 1,628 | 0 | 1,628 | 0 | 0 | 0 | 0 | 0 | 0 |
| 58900000 | RENTS-DISTRIBUTION | SNPD | 6 | 0 | 2 | 0 | 0 | 1 | 3 | 0 | 0 |
| 58900000 | RENTS-DISTRIBUTION | UT | 723 | 0 | 0 | 0 | 0 | 723 | 0 | 0 | 0 |
| 58900000 | RENTS-DISTRIBUTION | WA | 105 | 0 | 0 | 105 | 0 | 0 | 0 | 0 | 0 |
| 58900000 | RENTS-DISTRIBUTION | WYP | 516 | 0 | 0 | 0 | 0 | 516 | 0 | 0 | 0 |
| 58900000 | RENTS-DISTRIBUTION | WYU | 95 | 0 | 0 | 0 | 0 | 95 | 0 | 0 | 0 |
| 58900000 Total | | | 3,179 | 69 | 1,629 | 106 | 612 | 726 | 37 | 0 | 0 |
| 59000000 | MAINT SUPERV & ENG | CA | 85 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 59000000 | MAINT SUPERV & ENG | IDU | 134 | 0 | 0 | 0 | 0 | 0 | 134 | 0 | 0 |
| 59000000 | MAINT SUPERV & ENG | OR | 989 | 0 | 989 | 0 | 0 | 0 | 0 | 0 | 0 |
| 59000000 | MAINT SUPERV & ENG | SNPD | 2,249 | 73 | 583 | 146 | 244 | 1,090 | 112 | 0 | 0 |
| 59000000 | MAINT SUPERV & ENG | UT | 1,276 | 0 | 0 | 0 | 0 | 1,276 | 0 | 0 | 0 |
| 59000000 | MAINT SUPERV & ENG | WA | 179 | 0 | 0 | 179 | 0 | 0 | 0 | 0 | 0 |
| 59000000 | MAINT SUPERV & ENG | WYP | 488 | 0 | 0 | 0 | 0 | 488 | 0 | 0 | 0 |
| 59000000 Total | | | 5,400 | 159 | 1,571 | 325 | 732 | 2,366 | 247 | 0 | 0 |
| 59100000 | MAINT OF STRUCTURE | CA | 55 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 59100000 | MAINT OF STRUCTURE | IDU | 86 | 0 | 0 | 0 | 0 | 0 | 86 | 0 | 0 |
| 59100000 | MAINT OF STRUCTURE | OR | 947 | 0 | 947 | 0 | 0 | 0 | 0 | 0 | 0 |
| 59100000 | MAINT OF STRUCTURE | SNPD | 125 | 4 | 32 | 8 | 13 | 60 | 6 | 0 | 0 |
| 59100000 | MAINT OF STRUCTURE | UT | 721 | 0 | 0 | 0 | 0 | 721 | 0 | 0 | 0 |
| 59100000 | MAINT OF STRUCTURE | WA | 155 | 0 | 0 | 155 | 0 | 0 | 0 | 0 | 0 |
| 59100000 | MAINT OF STRUCTURE | WYP | 294 | 0 | 0 | 0 | 0 | 294 | 0 | 0 | 0 |
| 59100000 | MAINT OF STRUCTURE | WYU | 80 | 0 | 0 | 0 | 0 | 80 | 0 | 0 | 0 |
| 59100000 Total | | | 2,463 | 59 | 979 | 164 | 388 | 782 | 92 | 0 | 0 |
| 59200000 | MAINT STAT EQUIP | CA | 350 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 59200000 | MAINT STAT EQUIP | IDU | 544 | 0 | 0 | 0 | 0 | 0 | 544 | 0 | 0 |
| 59200000 | MAINT STAT EQUIP | OR | 2,273 | 0 | 2,273 | 0 | 0 | 0 | 0 | 0 | 0 |
| 59200000 | MAINT STAT EQUIP | SNPD | 1,721 | 56 | 446 | 112 | 187 | 835 | 86 | 0 | 0 |
| 59200000 | MAINT STAT EQUIP | UT | 2,469 | 0 | 0 | 0 | 0 | 2,469 | 0 | 0 | 0 |
| 59200000 | MAINT STAT EQUIP | WA | 517 | 0 | 0 | 517 | 0 | 0 | 0 | 0 | 0 |
| 59200000 | MAINT STAT EQUIP | WYP | 1,164 | 0 | 0 | 0 | 0 | 1,164 | 0 | 0 | 0 |
| 59200000 | MAINT STAT EQUIP | WYU | -36 | 0 | 0 | 0 | 0 | -36 | 0 | 0 | 0 |
| 59200000 Total | | | 9,002 | 406 | 2,719 | 629 | 1,315 | 3,303 | 630 | 0 | 0 |
| 59300000 | MAINT OVHD LINES | CA | 8,621 | 8,621 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 59300000 | MAINT OVHD LINES | IDU | 4,791 | 0 | 0 | 0 | 0 | 0 | 4,791 | 0 | 0 |
| 59300000 | MAINT OVHD LINES | OR | 30,116 | 0 | 30,116 | 0 | 0 | 0 | 0 | 0 | 0 |
| 59300000 | MAINT OVHD LINES | SNPD | 1,491 | 49 | 386 | 97 | 162 | 723 | 74 | 0 | 0 |
| 59300000 | MAINT OVHD LINES | UT | 28,785 | 0 | 0 | 0 | 0 | 28,785 | 0 | 0 | 0 |



Operations & Maintenance Expense
 Twelve Months Ending - December 2017
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

| Primary Account | Secondary Group Code | Alloc | Total | Calif | Oregon | Wash | Wyoming | Utah | Idaho | FERC | Other |
|----------------------|----------------------|-------|---------------|--------------|---------------|--------------|--------------|---------------|--------------|----------|----------|
| 5930000 | MAINT OVHD LINES | WA | 4,614 | 0 | 0 | 4,614 | 0 | 0 | 0 | 0 | 0 |
| 5930000 | MAINT OVHD LINES | WYP | 6,508 | 0 | 0 | 0 | 6,508 | 0 | 0 | 0 | 0 |
| 5930000 | MAINT OVHD LINES | WYU | 1,098 | 0 | 0 | 0 | 1,098 | 0 | 0 | 0 | 0 |
| 5930000 Total | | | 86,023 | 8,670 | 30,502 | 4,711 | 7,767 | 29,508 | 4,865 | 0 | 0 |
| 5931000 | MAINT O/H LINES-LB P | CA | -72 | -72 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5931000 | MAINT O/H LINES-LB P | IDU | 448 | 0 | 0 | 0 | 0 | 0 | 448 | 0 | 0 |
| 5931000 | MAINT O/H LINES-LB P | OR | -581 | 0 | -581 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5931000 | MAINT O/H LINES-LB P | SNPD | -14 | 0 | -4 | -1 | -2 | -7 | -1 | 0 | 0 |
| 5931000 | MAINT O/H LINES-LB P | UT | 834 | 0 | 0 | 0 | 0 | 834 | 0 | 0 | 0 |
| 5931000 | MAINT O/H LINES-LB P | WA | -98 | 0 | 0 | -98 | 0 | 0 | 0 | 0 | 0 |
| 5931000 | MAINT O/H LINES-LB P | WYP | 127 | 0 | 0 | 0 | 127 | 0 | 0 | 0 | 0 |
| 5931000 Total | | | 644 | -72 | -585 | -99 | 126 | 827 | 448 | 0 | 0 |
| 5940000 | MAINT UDGRND LINES | CA | 533 | 533 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5940000 | MAINT UDGRND LINES | IDU | 833 | 0 | 0 | 0 | 0 | 0 | 833 | 0 | 0 |
| 5940000 | MAINT UDGRND LINES | OR | 6,358 | 0 | 6,358 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5940000 | MAINT UDGRND LINES | SNPD | 56 | 2 | 14 | 4 | 6 | 27 | 3 | 0 | 0 |
| 5940000 | MAINT UDGRND LINES | UT | 14,301 | 0 | 0 | 0 | 0 | 14,301 | 0 | 0 | 0 |
| 5940000 | MAINT UDGRND LINES | WA | 1,233 | 0 | 0 | 1,233 | 0 | 0 | 0 | 0 | 0 |
| 5940000 | MAINT UDGRND LINES | WYP | 1,839 | 0 | 0 | 0 | 1,839 | 0 | 0 | 0 | 0 |
| 5940000 | MAINT UDGRND LINES | WYU | 313 | 0 | 0 | 0 | 313 | 0 | 0 | 0 | 0 |
| 5940000 Total | | | 25,465 | 535 | 6,372 | 1,236 | 2,158 | 14,328 | 836 | 0 | 0 |
| 5950000 | MAINT LINE TRNSFRM | SNPD | 970 | 32 | 251 | 63 | 105 | 470 | 48 | 0 | 0 |
| 5950000 Total | | | 970 | 32 | 251 | 63 | 105 | 470 | 48 | 0 | 0 |
| 5960000 | MNT STR LGHT-SIG S | CA | 104 | 104 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5960000 | MNT STR LGHT-SIG S | IDU | 115 | 0 | 0 | 0 | 0 | 0 | 115 | 0 | 0 |
| 5960000 | MNT STR LGHT-SIG S | OR | 879 | 0 | 879 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5960000 | MNT STR LGHT-SIG S | UT | 1,354 | 0 | 0 | 0 | 0 | 1,354 | 0 | 0 | 0 |
| 5960000 | MNT STR LGHT-SIG S | WA | 145 | 0 | 0 | 145 | 0 | 0 | 0 | 0 | 0 |
| 5960000 | MNT STR LGHT-SIG S | WYP | 237 | 0 | 0 | 0 | 237 | 0 | 0 | 0 | 0 |
| 5960000 | MNT STR LGHT-SIG S | WYU | 96 | 0 | 0 | 0 | 96 | 0 | 0 | 0 | 0 |
| 5960000 Total | | | 2,931 | 104 | 879 | 145 | 333 | 1,354 | 115 | 0 | 0 |
| 5970000 | MNT OF METERS | CA | 10 | 10 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5970000 | MNT OF METERS | IDU | 34 | 0 | 0 | 0 | 0 | 0 | 34 | 0 | 0 |
| 5970000 | MNT OF METERS | OR | 146 | 0 | 146 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5970000 | MNT OF METERS | SNPD | -333 | -11 | -86 | -22 | -36 | -161 | -17 | 0 | 0 |
| 5970000 | MNT OF METERS | UT | 226 | 0 | 0 | 0 | 0 | 226 | 0 | 0 | 0 |
| 5970000 | MNT OF METERS | WA | 23 | 0 | 0 | 23 | 0 | 0 | 0 | 0 | 0 |
| 5970000 | MNT OF METERS | WYP | 21 | 0 | 0 | 0 | 21 | 0 | 0 | 0 | 0 |



Operations & Maintenance Expense
 Twelve Months Ending - December 2017
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

| Primary Account | Secondary Group Code | Alloc | Total | Calif | Oregon | Wash | Wyoming | Utah | Idaho | FERC | Other |
|----------------------|----------------------|-------|---------------|------------|---------------|--------------|--------------|--------------|--------------|----------|----------|
| 5970000 | MNT OF METERS | WYU | 12 | 0 | 0 | 0 | 0 | 12 | 0 | 0 | 0 |
| 5970000 Total | | | 139 | -1 | 60 | 1 | -4 | 65 | 17 | 0 | 0 |
| 5980000 | MNT MISC DIST PLNT | CA | 36 | 36 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5980000 | MNT MISC DIST PLNT | IDU | 86 | 0 | 0 | 0 | 0 | 0 | 86 | 0 | 0 |
| 5980000 | MNT MISC DIST PLNT | OR | 141 | 0 | 141 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5980000 | MNT MISC DIST PLNT | SNPD | 6,634 | 217 | 1,719 | 432 | 719 | 3,217 | 331 | 0 | 0 |
| 5980000 | MNT MISC DIST PLNT | UT | 662 | 0 | 0 | 0 | 0 | 662 | 0 | 0 | 0 |
| 5980000 | MNT MISC DIST PLNT | WA | 209 | 0 | 0 | 209 | 0 | 0 | 0 | 0 | 0 |
| 5980000 | MNT MISC DIST PLNT | WYP | 200 | 0 | 0 | 0 | 200 | 0 | 0 | 0 | 0 |
| 5980000 | MNT MISC DIST PLNT | WYU | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5980000 Total | | | 7,968 | 252 | 1,859 | 641 | 919 | 3,878 | 417 | 0 | 0 |
| 9010000 | SUPRV (CUST ACCT) | CN | 2,363 | 58 | 744 | 167 | 180 | 1,116 | 98 | 0 | 0 |
| 9010000 Total | | | 2,363 | 58 | 744 | 167 | 180 | 1,116 | 98 | 0 | 0 |
| 9020000 | METER READING EXP | CA | 920 | 920 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9020000 | METER READING EXP | CN | 971 | 24 | 306 | 69 | 74 | 458 | 40 | 0 | 0 |
| 9020000 | METER READING EXP | IDU | 2,009 | 0 | 0 | 0 | 0 | 0 | 2,009 | 0 | 0 |
| 9020000 | METER READING EXP | OR | 10,268 | 0 | 10,268 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9020000 | METER READING EXP | UT | 3,486 | 0 | 0 | 0 | 0 | 3,486 | 0 | 0 | 0 |
| 9020000 | METER READING EXP | WA | 660 | 0 | 0 | 660 | 0 | 0 | 0 | 0 | 0 |
| 9020000 | METER READING EXP | WYP | 1,138 | 0 | 0 | 0 | 1,138 | 0 | 0 | 0 | 0 |
| 9020000 | METER READING EXP | WYU | 214 | 0 | 0 | 0 | 214 | 0 | 0 | 0 | 0 |
| 9020000 Total | | | 19,666 | 944 | 10,574 | 729 | 1,426 | 3,944 | 2,049 | 0 | 0 |
| 9030000 | CUST RCRD/COLL EXP | CN | 1,043 | 26 | 328 | 74 | 80 | 493 | 43 | 0 | 0 |
| 9030000 Total | | | 1,043 | 26 | 328 | 74 | 80 | 493 | 43 | 0 | 0 |
| 9031000 | CUST RCRD/CUST SYS | CN | 1,845 | 45 | 581 | 130 | 141 | 871 | 76 | 0 | 0 |
| 9031000 Total | | | 1,845 | 45 | 581 | 130 | 141 | 871 | 76 | 0 | 0 |
| 9032000 | CUST ACCTG/BILL | CN | 8,693 | 214 | 2,738 | 615 | 663 | 4,105 | 359 | 0 | 0 |
| 9032000 | CUST ACCTG/BILL | UT | -4 | 0 | 0 | 0 | 0 | -4 | 0 | 0 | 0 |
| 9032000 Total | | | 8,689 | 214 | 2,738 | 615 | 663 | 4,101 | 359 | 0 | 0 |
| 9033000 | CUST ACCTG/COLL | CA | 194 | 194 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9033000 | CUST ACCTG/COLL | CN | 12,337 | 303 | 3,885 | 872 | 941 | 5,826 | 510 | 0 | 0 |
| 9033000 | CUST ACCTG/COLL | IDU | 307 | 0 | 0 | 0 | 0 | 0 | 307 | 0 | 0 |
| 9033000 | CUST ACCTG/COLL | OR | 2,135 | 0 | 2,135 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9033000 | CUST ACCTG/COLL | UT | 3,213 | 0 | 0 | 0 | 0 | 3,213 | 0 | 0 | 0 |
| 9033000 | CUST ACCTG/COLL | WA | 515 | 0 | 0 | 515 | 0 | 0 | 0 | 0 | 0 |
| 9033000 | CUST ACCTG/COLL | WYP | 446 | 0 | 0 | 0 | 446 | 0 | 0 | 0 | 0 |
| 9033000 | CUST ACCTG/COLL | WYU | 87 | 0 | 0 | 0 | 87 | 0 | 0 | 0 | 0 |
| 9033000 Total | | | 19,233 | 497 | 6,021 | 1,387 | 1,473 | 9,039 | 816 | 0 | 0 |



Operations & Maintenance Expense
 Twelve Months Ending - December 2017
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

| Primary Account | Secondary Group Code | Alloc | Total | Calif | Oregon | Wash | Wyoming | Utah | Idaho | FERC | Other |
|----------------------|---------------------------|-------|---------------|------------|--------------|--------------|--------------|--------------|------------|----------|----------|
| 9035000 | CAEX CUST ACCTG/REQ | CA | 26 | 26 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9035000 | CAEX CUST ACCTG/REQ | IDU | 19 | 0 | 0 | 0 | 0 | 0 | 19 | 0 | 0 |
| 9035000 | CAEX CUST ACCTG/REQ | OR | 187 | 0 | 187 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9035000 | CAEX CUST ACCTG/REQ | UT | 74 | 0 | 0 | 0 | 0 | 74 | 0 | 0 | 0 |
| 9035000 | CAEX CUST ACCTG/REQ | WA | 25 | 0 | 0 | 25 | 0 | 0 | 0 | 0 | 0 |
| 9035000 | CAEX CUST ACCTG/REQ | WYP | 41 | 0 | 0 | 0 | 41 | 0 | 0 | 0 | 0 |
| 9035000 | CAEX CUST ACCTG/REQ | WYU | 4 | 0 | 0 | 0 | 4 | 0 | 0 | 0 | 0 |
| 9035000 Total | | | 376 | 26 | 187 | 25 | 45 | 74 | 19 | 0 | 0 |
| 9036000 | CAEX CUST ACCTG/COMMON | CN | 16,572 | 407 | 5,219 | 1,172 | 1,264 | 7,826 | 685 | 0 | 0 |
| 9036000 | CAEX CUST ACCTG/COMMON | OR | 12 | 0 | 12 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9036000 Total | | | 16,584 | 407 | 5,231 | 1,172 | 1,264 | 7,826 | 685 | 0 | 0 |
| 9040000 | CAEX UNCOLLECT ACCOUNTS | CA | 675 | 675 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9040000 | CAEX UNCOLLECT ACCOUNTS | CN | 7 | 0 | 2 | 1 | 1 | 3 | 0 | 0 | 0 |
| 9040000 | CAEX UNCOLLECT ACCOUNTS | IDU | 609 | 0 | 0 | 0 | 0 | 0 | 609 | 0 | 0 |
| 9040000 | CAEX UNCOLLECT ACCOUNTS | OR | 6,292 | 0 | 6,292 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9040000 | CAEX UNCOLLECT ACCOUNTS | UT | 4,839 | 0 | 0 | 0 | 0 | 4,839 | 0 | 0 | 0 |
| 9040000 | CAEX UNCOLLECT ACCOUNTS | WA | 2,039 | 0 | 0 | 2,039 | 0 | 0 | 0 | 0 | 0 |
| 9040000 | CAEX UNCOLLECT ACCOUNTS | WYP | 1,001 | 0 | 0 | 0 | 1,001 | 0 | 0 | 0 | 0 |
| 9040000 Total | | | 15,461 | 675 | 6,294 | 2,039 | 1,001 | 4,842 | 609 | 0 | 0 |
| 9042000 | CAEX UNCOLL ACCTS-JOINT U | CA | -21 | -21 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9042000 | CAEX UNCOLL ACCTS-JOINT U | IDU | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9042000 | CAEX UNCOLL ACCTS-JOINT U | OR | -10 | 0 | -10 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9042000 | CAEX UNCOLL ACCTS-JOINT U | UT | -13 | 0 | 0 | 0 | 0 | -13 | 0 | 0 | 0 |
| 9042000 | CAEX UNCOLL ACCTS-JOINT U | WA | 8 | 0 | 0 | 8 | 0 | 0 | 0 | 0 | 0 |
| 9042000 | CAEX UNCOLL ACCTS-JOINT U | WYP | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9042000 Total | | | -37 | -21 | -10 | 8 | 0 | -13 | 0 | 0 | 0 |
| 9050000 | CAEX MISC CUST ACCT EXP | CN | 12 | 0 | 4 | 1 | 1 | 6 | 1 | 0 | 0 |
| 9050000 | CAEX MISC CUST ACCT EXP | OR | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9050000 | CAEX MISC CUST ACCT EXP | UT | 869 | 0 | 0 | 0 | 0 | 869 | 0 | 0 | 0 |
| 9050000 Total | | | 889 | 0 | 4 | 1 | 1 | 875 | 1 | 0 | 0 |
| 9070000 | CSEX SUPRV (CUST SERV) | CN | 289 | 7 | 91 | 20 | 22 | 136 | 12 | 0 | 0 |
| 9070000 Total | | | 289 | 7 | 91 | 20 | 22 | 136 | 12 | 0 | 0 |
| 9080000 | CSEX CUST ASSIST EXP | CA | 105 | 105 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9080000 | CSEX CUST ASSIST EXP | CN | 6 | 0 | 2 | 0 | 0 | 3 | 0 | 0 | 0 |
| 9080000 | CSEX CUST ASSIST EXP | IDU | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9080000 | CSEX CUST ASSIST EXP | OR | 22 | 0 | 22 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9080000 | CSEX CUST ASSIST EXP | UT | 8 | 0 | 0 | 0 | 0 | 8 | 0 | 0 | 0 |
| 9080000 | CSEX CUST ASSIST EXP | WA | 18 | 0 | 0 | 18 | 0 | 0 | 0 | 0 | 0 |



Operations & Maintenance Expense
 Twelve Months Ending - December 2017
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

| Primary Account | Secondary Group Code | Alloc | Total | Calif | Oregon | Wash | Wyoming | Utah | Idaho | FERC | Other |
|----------------------|----------------------|-------|---------------|------------|--------------|------------|------------|--------------|------------|----------|---------------|
| 9080000 | CUST ASSIST EXP | WYP | 2 | 0 | 0 | 0 | 0 | 2 | 0 | 0 | 0 |
| 9080000 Total | | | 163 | 105 | 24 | 19 | 3 | 11 | 1 | 0 | 0 |
| 9081000 | CUST ASST EXP-GENL | CN | 134 | 3 | 42 | 9 | 10 | 63 | 6 | 0 | 0 |
| 9081000 Total | | | 134 | 3 | 42 | 9 | 10 | 63 | 6 | 0 | 0 |
| 9084000 | DSM DIRECT | CA | 15 | 15 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9084000 | DSM DIRECT | CN | 920 | 23 | 290 | 65 | 70 | 435 | 38 | 0 | 0 |
| 9084000 | DSM DIRECT | OTHER | 47 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 47 |
| 9084000 | DSM DIRECT | UT | 1 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 |
| 9084000 | DSM DIRECT | WA | 4 | 0 | 0 | 4 | 0 | 0 | 0 | 0 | 0 |
| 9084000 | DSM DIRECT | WYP | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9084000 Total | | | 987 | 37 | 290 | 69 | 70 | 435 | 38 | 0 | 47 |
| 9085000 | DSM AMORT | IDU | 68 | 0 | 0 | 0 | 0 | 0 | 68 | 0 | 0 |
| 9085000 | DSM AMORT | WYP | 6 | 0 | 0 | 0 | 6 | 0 | 0 | 0 | 0 |
| 9085000 Total | | | 74 | 0 | 0 | 0 | 6 | 0 | 68 | 0 | 0 |
| 9085100 | DSM AMORT-SBC/ECC | OTHER | 65,739 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 65,739 |
| 9085100 Total | | | 65,739 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 65,739 |
| 9086000 | CUST SERV | CN | 531 | 13 | 167 | 38 | 41 | 251 | 22 | 0 | 0 |
| 9086000 | CUST SERV | IDU | -39 | 0 | 0 | 0 | 0 | 0 | -39 | 0 | 0 |
| 9086000 | CUST SERV | OR | 1,970 | 0 | 1,970 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9086000 | CUST SERV | UT | 2,320 | 0 | 0 | 0 | 0 | 2,320 | 0 | 0 | 0 |
| 9086000 | CUST SERV | WA | 248 | 0 | 0 | 248 | 0 | 0 | 0 | 0 | 0 |
| 9086000 | CUST SERV | WYP | 927 | 0 | 0 | 0 | 927 | 0 | 0 | 0 | 0 |
| 9086000 Total | | | 5,958 | 13 | 2,137 | 286 | 968 | 2,571 | -17 | 0 | 0 |
| 9089500 | BLUE SKY EXPENSE | OTHER | 3,869 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3,869 |
| 9089500 Total | | | 3,869 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3,869 |
| 9089600 | SOLAR FEED-IN EXP | OTHER | 10,862 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 10,862 |
| 9089600 Total | | | 10,862 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 10,862 |
| 9089700 | SUBSCRIBER SOLAR | UT | 110 | 0 | 0 | 0 | 0 | 110 | 0 | 0 | 0 |
| 9089700 Total | | | 110 | 0 | 0 | 0 | 0 | 110 | 0 | 0 | 0 |
| 9090000 | INFOR/INSTRCT ADV | CA | 70 | 70 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9090000 | INFOR/INSTRCT ADV | CN | 2,220 | 55 | 699 | 157 | 169 | 1,048 | 92 | 0 | 0 |
| 9090000 | INFOR/INSTRCT ADV | IDU | 39 | 0 | 0 | 0 | 0 | 0 | 39 | 0 | 0 |
| 9090000 | INFOR/INSTRCT ADV | OR | 255 | 0 | 255 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9090000 | INFOR/INSTRCT ADV | UT | 549 | 0 | 0 | 0 | 0 | 549 | 0 | 0 | 0 |
| 9090000 | INFOR/INSTRCT ADV | WA | 57 | 0 | 0 | 57 | 0 | 0 | 0 | 0 | 0 |
| 9090000 | INFOR/INSTRCT ADV | WYP | 145 | 0 | 0 | 0 | 145 | 0 | 0 | 0 | 0 |
| 9090000 | INFOR/INSTRCT ADV | WYU | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9090000 Total | | | 3,336 | 125 | 954 | 214 | 314 | 1,598 | 131 | 0 | 0 |



Operations & Maintenance Expense
 Twelve Months Ending - December 2017
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

| Primary Account | Secondary Group Code | Alloc | Total | Calif | Oregon | Wash | Wyoming | Utah | Idaho | FERC | Other |
|----------------------|----------------------|-------|----------------|--------------|---------------|---------------|---------------|----------------|---------------|-----------|----------|
| 9100000 | MISC CUST SERV/IINF | CN | 3 | 0 | 1 | 0 | 0 | 2 | 0 | 0 | 0 |
| 9100000 Total | | | 3 | 0 | 1 | 0 | 0 | 2 | 0 | 0 | 0 |
| 9200000 | ADMIN & GEN SALARY | OR | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9200000 | ADMIN & GEN SALARY | SO | 70,992 | 1,409 | 17,066 | 4,852 | 10,516 | 32,621 | 4,509 | 19 | 0 |
| 9200000 | ADMIN & GEN SALARY | UT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9200000 | ADMIN & GEN SALARY | WA | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9200000 Total | | | 70,992 | 1,409 | 17,066 | 4,852 | 10,516 | 32,621 | 4,509 | 19 | 0 |
| 9210000 | OFFICE SUPPL & EXP | CA | 6 | 6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9210000 | OFFICE SUPPL & EXP | CN | 94 | 2 | 30 | 7 | 7 | 45 | 4 | 0 | 0 |
| 9210000 | OFFICE SUPPL & EXP | IDU | 33 | 0 | 0 | 0 | 0 | 0 | 33 | 0 | 0 |
| 9210000 | OFFICE SUPPL & EXP | OR | 81 | 0 | 81 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9210000 | OFFICE SUPPL & EXP | SO | 8,933 | 177 | 2,147 | 611 | 1,323 | 4,105 | 567 | 2 | 0 |
| 9210000 | OFFICE SUPPL & EXP | UT | 134 | 0 | 0 | 0 | 0 | 134 | 0 | 0 | 0 |
| 9210000 | OFFICE SUPPL & EXP | WA | 13 | 0 | 0 | 13 | 0 | 0 | 0 | 0 | 0 |
| 9210000 | OFFICE SUPPL & EXP | WYP | 47 | 0 | 0 | 0 | 47 | 0 | 0 | 0 | 0 |
| 9210000 | OFFICE SUPPL & EXP | WYU | 14 | 0 | 0 | 0 | 14 | 0 | 0 | 0 | 0 |
| 9210000 Total | | | 9,356 | 186 | 2,258 | 631 | 1,391 | 4,283 | 605 | 2 | 0 |
| 9220000 | A&G EXP TRANSF-CR | SO | -31,140 | -618 | -7,486 | -2,129 | -4,613 | -14,309 | -1,978 | -8 | 0 |
| 9220000 Total | | | -31,140 | -618 | -7,486 | -2,129 | -4,613 | -14,309 | -1,978 | -8 | 0 |
| 9230000 | OUTSIDE SERVICES | CA | 63 | 63 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9230000 | OUTSIDE SERVICES | IDU | 7 | 0 | 0 | 0 | 0 | 0 | 7 | 0 | 0 |
| 9230000 | OUTSIDE SERVICES | OR | 181 | 0 | 181 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9230000 | OUTSIDE SERVICES | SO | 12,931 | 257 | 3,109 | 884 | 1,915 | 5,942 | 821 | 3 | 0 |
| 9230000 | OUTSIDE SERVICES | UT | 2,643 | 0 | 0 | 0 | 0 | 2,643 | 0 | 0 | 0 |
| 9230000 | OUTSIDE SERVICES | WA | 226 | 0 | 0 | 226 | 0 | 0 | 0 | 0 | 0 |
| 9230000 | OUTSIDE SERVICES | WYP | 13 | 0 | 0 | 0 | 13 | 0 | 0 | 0 | 0 |
| 9230000 | OUTSIDE SERVICES | WYU | 1 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 0 |
| 9230000 Total | | | 16,064 | 319 | 3,290 | 1,109 | 1,929 | 8,585 | 828 | 3 | 0 |
| 9239990 | AFFL SERV EMPLOYED | IDU | 2 | 0 | 0 | 0 | 0 | 0 | 2 | 0 | 0 |
| 9239990 | AFFL SERV EMPLOYED | OR | 20 | 0 | 20 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9239990 | AFFL SERV EMPLOYED | SO | 7,769 | 154 | 1,868 | 531 | 1,151 | 3,570 | 493 | 2 | 0 |
| 9239990 | AFFL SERV EMPLOYED | UT | 14 | 0 | 0 | 0 | 0 | 14 | 0 | 0 | 0 |
| 9239990 Total | | | 7,805 | 154 | 1,888 | 531 | 1,151 | 3,584 | 496 | 2 | 0 |
| 9241000 | PROP INS-ACCRL SITUS | IDU | 114 | 0 | 0 | 0 | 0 | 0 | 114 | 0 | 0 |
| 9241000 | PROP INS-ACCRL SITUS | OR | 7,069 | 0 | 7,069 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9241000 | PROP INS-ACCRL SITUS | UT | 2,152 | 0 | 0 | 0 | 0 | 2,152 | 0 | 0 | 0 |
| 9241000 | PROP INS-ACCRL SITUS | WYP | 350 | 0 | 0 | 0 | 350 | 0 | 0 | 0 | 0 |
| 9241000 Total | | | 9,684 | 0 | 7,069 | 0 | 350 | 2,152 | 114 | 0 | 0 |



Operations & Maintenance Expense
 Twelve Months Ending - December 2017
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

| Primary Account | Secondary Group Code | Alloc | Total | Calif | Oregon | Wash | Wyoming | Utah | Idaho | FERC | Other |
|----------------------|---------------------------|--------------------------------------|----------------|--------------|---------------|--------------|---------------|---------------|--------------|-----------|----------|
| 9242000 | AGEX PROP INS-CLAIM SITUS | Administrative & General Expense CA | 197 | 197 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9242000 | AGEX PROP INS-CLAIM SITUS | Administrative & General Expense IDU | -7 | 0 | 0 | 0 | 0 | 0 | -7 | 0 | 0 |
| 9242000 | AGEX PROP INS-CLAIM SITUS | Administrative & General Expense OR | -567 | 0 | -567 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9242000 | AGEX PROP INS-CLAIM SITUS | Administrative & General Expense UT | -49 | 0 | 0 | 0 | 0 | -49 | 0 | 0 | 0 |
| 9242000 | AGEX PROP INS-CLAIM SITUS | Administrative & General Expense WYP | -17 | 0 | 0 | 0 | -17 | 0 | 0 | 0 | 0 |
| 9242000 Total | | | -443 | 197 | -567 | 0 | -17 | -49 | -7 | 0 | 0 |
| 9243000 | AGEX PROP INS - PREMIUMS | Administrative & General Expense SO | 5,580 | 111 | 1,341 | 381 | 826 | 2,564 | 354 | 1 | 0 |
| 9243000 Total | | | 5,580 | 111 | 1,341 | 381 | 826 | 2,564 | 354 | 1 | 0 |
| 9250000 | AGEX INJURIES & DAMAGES | Administrative & General Expense SO | 9,434 | 187 | 2,268 | 645 | 1,397 | 4,335 | 599 | 2 | 0 |
| 9250000 Total | | | 9,434 | 187 | 2,268 | 645 | 1,397 | 4,335 | 599 | 2 | 0 |
| 9251000 | AGEX INJURIES & DAMAGES | Administrative & General Expense OR | -1,237 | 0 | -1,237 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9251000 | AGEX INJURIES & DAMAGES | Administrative & General Expense SO | 1,237 | 25 | 297 | 85 | 183 | 568 | 79 | 0 | 0 |
| 9251000 Total | | | 0 | 25 | -939 | 85 | 183 | 568 | 79 | 0 | 0 |
| 9261500 | AGEX PEN EXP-STATE SITUS | Administrative & General Expense CA | -94 | -94 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9261500 | AGEX PEN EXP-STATE SITUS | Administrative & General Expense OR | -1,022 | 0 | -1,022 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9261500 | AGEX PEN EXP-STATE SITUS | Administrative & General Expense SO | -1,641 | -33 | -394 | -112 | -243 | -754 | -104 | 0 | 0 |
| 9261500 | AGEX PEN EXP-STATE SITUS | Administrative & General Expense UT | 283 | 0 | 0 | 0 | 0 | 283 | 0 | 0 | 0 |
| 9261500 Total | | | -2,473 | -126 | -1,416 | -112 | -243 | -471 | -104 | 0 | 0 |
| 9262500 | AGEX POSTRET EXP-ST SITUS | Administrative & General Expense CA | 17 | 17 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9262500 | AGEX POSTRET EXP-ST SITUS | Administrative & General Expense OR | 193 | 0 | 193 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9262500 | AGEX POSTRET EXP-ST SITUS | Administrative & General Expense UT | 279 | 0 | 0 | 0 | 0 | 279 | 0 | 0 | 0 |
| 9262500 | AGEX POSTRET EXP-ST SITUS | Administrative & General Expense WYP | 353 | 0 | 0 | 0 | 353 | 0 | 0 | 0 | 0 |
| 9262500 Total | | | 842 | 17 | 193 | 0 | 353 | 279 | 0 | 0 | 0 |
| 9269100 | AGEX GROSS-UP - PENSION | Administrative & General Expense SO | -1,287 | -26 | -309 | -88 | -88 | -591 | -82 | 0 | 0 |
| 9269100 Total | | | -1,287 | -26 | -309 | -88 | -88 | -591 | -82 | 0 | 0 |
| 9269200 | AGEX GROSS-UP - POST-RETR | Administrative & General Expense SO | -10,884 | -216 | -2,616 | -744 | -1,612 | -5,001 | -691 | -3 | 0 |
| 9269200 Total | | | -10,884 | -216 | -2,616 | -744 | -1,612 | -5,001 | -691 | -3 | 0 |
| 9269300 | AGEX GROSS-UP - SERP | Administrative & General Expense SO | 2,445 | 49 | 588 | 167 | 362 | 1,123 | 155 | 1 | 0 |
| 9269300 Total | | | 2,445 | 49 | 588 | 167 | 362 | 1,123 | 155 | 1 | 0 |
| 9269400 | AGEX GROSS-UP - MD/DN//L | Administrative & General Expense SO | 60,667 | 1,204 | 14,584 | 4,147 | 8,986 | 27,876 | 3,854 | 16 | 0 |
| 9269400 Total | | | 60,667 | 1,204 | 14,584 | 4,147 | 8,986 | 27,876 | 3,854 | 16 | 0 |
| 9269500 | AGEX GROSS-UP - 401(K) EX | Administrative & General Expense SO | 37,339 | 741 | 8,976 | 2,552 | 5,531 | 17,157 | 2,372 | 10 | 0 |
| 9269500 Total | | | 37,339 | 741 | 8,976 | 2,552 | 5,531 | 17,157 | 2,372 | 10 | 0 |
| 9269600 | AGEX GROSS-UP - POST-EMPL | Administrative & General Expense SO | 6,358 | 126 | 1,528 | 435 | 942 | 2,921 | 404 | 2 | 0 |
| 9269600 Total | | | 6,358 | 126 | 1,528 | 435 | 942 | 2,921 | 404 | 2 | 0 |
| 9269700 | AGEX GROSS-UP - OTH BEN E | Administrative & General Expense SO | 5,457 | 108 | 1,312 | 373 | 808 | 2,507 | 347 | 1 | 0 |
| 9269700 Total | | | 5,457 | 108 | 1,312 | 373 | 808 | 2,507 | 347 | 1 | 0 |
| 9280000 | AGEX REGULATORY COM EXP | Administrative & General Expense CA | 442 | 442 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |



Operations & Maintenance Expense
 Twelve Months Ending - December 2017
 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 | 24 | 0 | 0 | 0 | 0 | 6 | 16 | 2 | 0 |
| 9280000 | REGULATORY COM EXP | AGEX | | | | | | | | | |
| | | Administrative & General Expense | 56 | 0 | 0 | 0 | 0 | 0 | 0 | 56 | 0 |
| 9280000 | REGULATORY COM EXP | AGEX | | | | | | | | | |
| | | Administrative & General Expense | 649 | 0 | 649 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9280000 | REGULATORY COM EXP | AGEX | | | | | | | | | |
| | | Administrative & General Expense | 2,387 | 47 | 574 | 163 | 354 | 1,097 | 152 | 1 | 0 |
| 9280000 | REGULATORY COM EXP | AGEX | | | | | | | | | |
| | | Administrative & General Expense | 599 | 0 | 0 | 0 | 0 | 0 | 599 | 0 | 0 |
| 9280000 | REGULATORY COM EXP | AGEX | | | | | | | | | |
| | | Administrative & General Expense | 18 | 0 | 0 | 0 | 18 | 0 | 0 | 0 | 0 |
| 9280000 | REGULATORY COM EXP | AGEX | | | | | | | | | |
| | | Administrative & General Expense | 252 | 0 | 0 | 0 | 252 | 0 | 0 | 0 | 0 |
| 9280000 Total | | | 4,427 | 489 | 1,223 | 182 | 612 | 1,711 | 209 | 1 | 0 |
| 9282000 | REG COMM EXPENSE | AGEX | | | | | | | | | |
| | | Administrative & General Expense | 72 | 72 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9282000 | REG COMM EXPENSE | AGEX | | | | | | | | | |
| | | Administrative & General Expense | 601 | 0 | 0 | 0 | 0 | 0 | 0 | 601 | 0 |
| 9282000 | REG COMM EXPENSE | AGEX | | | | | | | | | |
| | | Administrative & General Expense | 4,254 | 0 | 4,254 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9282000 | REG COMM EXPENSE | AGEX | | | | | | | | | |
| | | Administrative & General Expense | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9282000 | REG COMM EXPENSE | AGEX | | | | | | | | | |
| | | Administrative & General Expense | 6,306 | 0 | 0 | 0 | 0 | 0 | 6,306 | 0 | 0 |
| 9282000 | REG COMM EXPENSE | AGEX | | | | | | | | | |
| | | Administrative & General Expense | 684 | 0 | 0 | 684 | 0 | 0 | 0 | 0 | 0 |
| 9282000 | REG COMM EXPENSE | AGEX | | | | | | | | | |
| | | Administrative & General Expense | 1,778 | 0 | 0 | 0 | 1,778 | 0 | 0 | 0 | 0 |
| 9282000 Total | | | 13,695 | 72 | 4,254 | 684 | 1,778 | 6,306 | 601 | 0 | 0 |
| 9283000 | FERC FILING FEE | AGEX | | | | | | | | | |
| | | Administrative & General Expense | 194 | 0 | 0 | 0 | 0 | 45 | 131 | 19 | 0 |
| 9283000 | FERC FILING FEE | AGEX | | | | | | | | | |
| | | Administrative & General Expense | 2,510 | 109 | 1,837 | 565 | 0 | 0 | 0 | 0 | 0 |
| 9283000 | FERC FILING FEE | AGEX | | | | | | | | | |
| | | Administrative & General Expense | 2,026 | 31 | 513 | 165 | 308 | 887 | 122 | 1 | 0 |
| 9283000 Total | | | 4,731 | 140 | 2,350 | 730 | 353 | 1,018 | 141 | 1 | 0 |
| 9290000 | DUPLICATE CHRGS-CR | AGEX | | | | | | | | | |
| | | Administrative & General Expense | -3,396 | -67 | -816 | -232 | -503 | -1,560 | -216 | -1 | 0 |
| 9290000 Total | | | -3,396 | -67 | -816 | -232 | -503 | -1,560 | -216 | -1 | 0 |
| 9299100 | DUP CHG CR - PENSION | AGEX | | | | | | | | | |
| | | Administrative & General Expense | 1,287 | 26 | 309 | 88 | 191 | 591 | 82 | 0 | 0 |
| 9299100 Total | | | 1,287 | 26 | 309 | 88 | 191 | 591 | 82 | 0 | 0 |
| 9299200 | DUP CHG CR - POST-RT | AGEX | | | | | | | | | |
| | | Administrative & General Expense | 10,884 | 216 | 2,616 | 744 | 1,612 | 5,001 | 691 | 3 | 0 |
| 9299200 Total | | | 10,884 | 216 | 2,616 | 744 | 1,612 | 5,001 | 691 | 3 | 0 |
| 9299300 | DUP CHRG CR - SERP | AGEX | | | | | | | | | |
| | | Administrative & General Expense | -2,445 | -49 | -588 | -167 | -362 | -1,123 | -155 | -1 | 0 |
| 9299300 Total | | | -2,445 | -49 | -588 | -167 | -362 | -1,123 | -155 | -1 | 0 |
| 9299400 | DUP CHG CR - M/D/V/L | AGEX | | | | | | | | | |
| | | Administrative & General Expense | -60,667 | -1,204 | -14,584 | -4,147 | -8,986 | -27,876 | -3,854 | -16 | 0 |
| 9299400 Total | | | -60,667 | -1,204 | -14,584 | -4,147 | -8,986 | -27,876 | -3,854 | -16 | 0 |
| 9299500 | DUP CHRG CR - 401(K) | AGEX | | | | | | | | | |
| | | Administrative & General Expense | -37,339 | -741 | -8,976 | -2,552 | -5,531 | -17,157 | -2,372 | -10 | 0 |
| 9299500 Total | | | -37,339 | -741 | -8,976 | -2,552 | -5,531 | -17,157 | -2,372 | -10 | 0 |
| 9299600 | DUP CHG CR - POST-EM | AGEX | | | | | | | | | |
| | | Administrative & General Expense | -6,358 | -126 | -1,528 | -435 | -942 | -2,921 | -404 | -2 | 0 |
| 9299600 Total | | | -6,358 | -126 | -1,528 | -435 | -942 | -2,921 | -404 | -2 | 0 |
| 9299700 | DUP CHG CR - OTH BEN | AGEX | | | | | | | | | |
| | | Administrative & General Expense | -5,457 | -108 | -1,312 | -373 | -808 | -2,507 | -347 | -1 | 0 |
| 9299700 Total | | | -5,457 | -108 | -1,312 | -373 | -808 | -2,507 | -347 | -1 | 0 |
| 9301000 | GEN ADVERTISING EXP | AGEX | | | | | | | | | |
| | | Administrative & General Expense | 1 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 0 |
| 9301000 Total | | | 1 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 0 |



Operations & Maintenance Expense
 Twelve Months Ending - December 2017
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

| Primary Account | Secondary Group Code | Alloc | Total | Calif | Oregon | Wash | Wyoming | Utah | Idaho | FERC | Other |
|----------------------|----------------------------|---|------------------|---------------|----------------|----------------|----------------|----------------|---------------|------------|---------------|
| 9302000 | MISC GEN EXP-OTHER AGEX | Administrative & General Expense IDU | 2 | 0 | 0 | 0 | 0 | 0 | 2 | 0 | 0 |
| 9302000 | MISC GEN EXP-OTHER AGEX | Administrative & General Expense OR | 29 | 0 | 29 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9302000 | MISC GEN EXP-OTHER AGEX | Administrative & General Expense SO | 2,217 | 44 | 533 | 152 | 328 | 1,018 | 141 | 1 | 0 |
| 9302000 | MISC GEN EXP-OTHER AGEX | Administrative & General Expense UT | 6 | 0 | 0 | 0 | 0 | 6 | 0 | 0 | 0 |
| 9302000 | MISC GEN EXP-OTHER AGEX | Administrative & General Expense WA | 3 | 0 | 0 | 3 | 0 | 0 | 0 | 0 | 0 |
| 9302000 | MISC GEN EXP-OTHER AGEX | Administrative & General Expense WYP | 17 | 0 | 0 | 0 | 17 | 0 | 0 | 0 | 0 |
| 9302000 Total | | | 2,273 | 44 | 562 | 154 | 345 | 1,025 | 143 | 1 | 0 |
| 9310000 | RENTS (A&G) AGEX | Administrative & General Expense CA | 57 | 57 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9310000 | RENTS (A&G) AGEX | Administrative & General Expense IDU | 1 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 0 |
| 9310000 | RENTS (A&G) AGEX | Administrative & General Expense OR | 326 | 0 | 326 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9310000 | RENTS (A&G) AGEX | Administrative & General Expense SO | 2,544 | 50 | 611 | 174 | 377 | 1,169 | 162 | 1 | 0 |
| 9310000 | RENTS (A&G) AGEX | Administrative & General Expense UT | 5 | 0 | 0 | 0 | 0 | 5 | 0 | 0 | 0 |
| 9310000 | RENTS (A&G) AGEX | Administrative & General Expense WA | 46 | 0 | 0 | 46 | 0 | 0 | 0 | 0 | 0 |
| 9310000 | RENTS (A&G) AGEX | Administrative & General Expense WYP | 62 | 0 | 0 | 0 | 62 | 0 | 0 | 0 | 0 |
| 9310000 Total | | | 3,040 | 108 | 937 | 220 | 439 | 1,174 | 163 | 1 | 0 |
| 9350000 | MAINT GENERAL PLNT AGEX | Administrative & General Expense CA | 85 | 85 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9350000 | MAINT GENERAL PLNT AGEX | Administrative & General Expense CN | 77 | 2 | 24 | 5 | 6 | 36 | 3 | 0 | 0 |
| 9350000 | MAINT GENERAL PLNT AGEX | Administrative & General Expense IDU | 16 | 0 | 0 | 0 | 0 | 0 | 16 | 0 | 0 |
| 9350000 | MAINT GENERAL PLNT AGEX | Administrative & General Expense OR | 225 | 0 | 225 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9350000 | MAINT GENERAL PLNT AGEX | Administrative & General Expense SO | 21,043 | 418 | 5,059 | 1,438 | 3,117 | 9,669 | 1,337 | 6 | 0 |
| 9350000 | MAINT GENERAL PLNT AGEX | Administrative & General Expense UT | 92 | 0 | 0 | 0 | 0 | 92 | 0 | 0 | 0 |
| 9350000 | MAINT GENERAL PLNT AGEX | Administrative & General Expense WA | 47 | 0 | 0 | 47 | 0 | 0 | 0 | 0 | 0 |
| 9350000 | MAINT GENERAL PLNT AGEX | Administrative & General Expense WYP | 41 | 0 | 0 | 0 | 41 | 0 | 0 | 0 | 0 |
| 9350000 | MAINT GENERAL PLNT AGEX | Administrative & General Expense WYU | 11 | 0 | 0 | 0 | 11 | 0 | 0 | 0 | 0 |
| 9350000 Total | | | 21,637 | 505 | 5,308 | 1,491 | 3,174 | 9,798 | 1,356 | 6 | 0 |
| Grand Total | | | 1,611,705 | 48,356 | 643,089 | 194,172 | 132,867 | 432,410 | 62,784 | 220 | 97,806 |

B3. DEPRECIATION EXPENSE



Depreciation Expense

Twelve Months Ending - December 2017
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 | 906 | 0 | 0 | 0 | 209 | 610 | 87 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3102000 | LAND RIGHTS | 4 | 0 | 3 | 1 | 0 | 0 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3110000 | STRUCTURES AND IMPROVEMENTS | 25,630 | 0 | 0 | 0 | 5,901 | 17,254 | 2,461 | 13 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3110000 | STRUCTURES AND IMPROVEMENTS | 1,165 | 50 | 853 | 262 | 0 | 0 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3110000 | STRUCTURES AND IMPROVEMENTS | 2,735 | 119 | 2,001 | 615 | 0 | 0 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3120000 | BOILER PLANT EQUIPMENT | 133,686 | 0 | 0 | 0 | 30,781 | 89,999 | 12,837 | 69 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3120000 | BOILER PLANT EQUIPMENT | 2,699 | 117 | 1,975 | 607 | 0 | 0 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3120000 | BOILER PLANT EQUIPMENT | 27,649 | 1,198 | 20,230 | 6,221 | 0 | 0 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3140000 | TURBOGENERATOR UNITS | 25,889 | 0 | 0 | 0 | 5,961 | 17,429 | 2,486 | 13 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3140000 | TURBOGENERATOR UNITS | 1,009 | 44 | 738 | 227 | 0 | 0 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3140000 | TURBOGENERATOR UNITS | 6,906 | 299 | 5,053 | 1,554 | 0 | 0 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3150000 | ACCESSORY ELECTRIC EQUIPMENT | 13,537 | 0 | 0 | 0 | 3,117 | 9,113 | 1,300 | 7 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3150000 | ACCESSORY ELECTRIC EQUIPMENT | 169 | 7 | 124 | 38 | 0 | 0 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3150000 | ACCESSORY ELECTRIC EQUIPMENT | 1,171 | 51 | 857 | 263 | 0 | 0 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3157000 | ACCESSORY ELECTRIC EQUIP-SUPV & ALARM | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3157000 | ACCESSORY ELECTRIC EQUIP-SUPV & ALARM | 1 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3160000 | MISCELLANEOUS POWER PLANT EQUIPMENT | 1,168 | 0 | 0 | 0 | 269 | 786 | 112 | 1 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3160000 | MISCELLANEOUS POWER PLANT EQUIPMENT | 12 | 1 | 9 | 3 | 0 | 0 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3160000 | MISCELLANEOUS POWER PLANT EQUIPMENT | 147 | 6 | 107 | 33 | 0 | 0 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3302000 | LAND RIGHTS | 10 | 0 | 0 | 0 | 2 | 7 | 1 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3302000 | LAND RIGHTS | 107 | 5 | 78 | 24 | 0 | 0 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3303000 | WATER RIGHTS | 2 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3304000 | FLOOD RIGHTS | 3 | 0 | 0 | 0 | 1 | 2 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3304000 | FLOOD RIGHTS | 13 | 1 | 10 | 3 | 0 | 0 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3305000 | LAND RIGHTS - FISH/WILDLIFE | 2 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3310000 | STRUCTURES AND IMPROVE | 255 | 0 | 0 | 0 | 59 | 172 | 25 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3310000 | STRUCTURES AND IMPROVE | 6 | 0 | 4 | 1 | 0 | 0 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3311000 | STRUCTURES AND IMPROVE-PRODUCTION | 207 | 0 | 0 | 0 | 48 | 139 | 20 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3311000 | STRUCTURES AND IMPROVE-PRODUCTION | 2,021 | 88 | 1,479 | 455 | 0 | 0 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3312000 | STRUCTURES AND IMPROVE-FISH/WILDLIFE | 12 | 0 | 0 | 0 | 3 | 8 | 1 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3312000 | STRUCTURES AND IMPROVE-FISH/WILDLIFE | 4,628 | 201 | 3,386 | 1,041 | 0 | 0 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3313000 | STRUCTURES AND IMPROVE-RECREATION | 102 | 0 | 0 | 0 | 23 | 68 | 10 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3313000 | STRUCTURES AND IMPROVE-RECREATION | 443 | 19 | 324 | 100 | 0 | 0 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3320000 | "RESERVOIRS, DAMS & WATERWAYS" | 908 | 0 | 0 | 0 | 209 | 612 | 87 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3320000 | "RESERVOIRS, DAMS & WATERWAYS" | 55 | 2 | 40 | 12 | 0 | 0 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3321000 | "RESERVOIRS, DAMS, & WTRWYS-PRODUCTION" | 3,139 | 0 | 0 | 0 | 723 | 2,113 | 301 | 2 | 0 |



Depreciation Expense

Twelve Months Ending - December 2017
 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 | 3321000 | "RESERVOIRS, DAMS, & WTRWYS-PRODUCTION" | CAGW | 11,540 | 500 | 8,444 | 2,596 | 0 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3322000 | "RESERVOIRS, DAMS, & WTRWYS-FISH/WILDlif | CAGE | 14 | 0 | 0 | 0 | 3 | 10 | 1 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3322000 | "RESERVOIRS, DAMS, & WTRWYS-FISH/WILDlif | CAGW | 1,526 | 66 | 1,117 | 343 | 0 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3323000 | "RESERVOIRS, DAMS, & WTRWYS-RECREATION" | CAGE | 3 | 0 | 0 | 0 | 1 | 2 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3323000 | "RESERVOIRS, DAMS, & WTRWYS-RECREATION" | CAGW | 4 | 0 | 3 | 1 | 0 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3330000 | "WATER WHEELS, TURB & GENERATORS" | CAGE | 1,997 | 0 | 0 | 0 | 460 | 1,345 | 192 | 1 |
| 4030000 | DEPN EXPENSE-ELECT | 3330000 | "WATER WHEELS, TURB & GENERATORS" | CAGW | 2,948 | 128 | 2,157 | 663 | 0 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3340000 | ACCESSORY ELECTRIC EQUIPMENT | CAGE | 597 | 0 | 0 | 0 | 137 | 402 | 57 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3340000 | ACCESSORY ELECTRIC EQUIPMENT | CAGW | 2,910 | 126 | 2,129 | 655 | 0 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3347000 | ACCESSORY ELECT EQUIP - SUPV & ALARM | CAGE | 2 | 0 | 0 | 0 | 1 | 2 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3347000 | ACCESSORY ELECT EQUIP - SUPV & ALARM | CAGW | 52 | 2 | 38 | 12 | 0 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3350000 | MISC POWER PLANT EQUIP | CAGE | 5 | 0 | 0 | 0 | 1 | 4 | 1 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3351000 | MISC POWER PLANT EQUIP - PRODUCTION | CAGW | 56 | 2 | 41 | 13 | 0 | 0 | 0 | 0 |
| 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 | 75 | 0 | 0 | 0 | 17 | 51 | 7 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3360000 | "ROADS, RAILROADS & BRIDGES" | CAGW | 639 | 28 | 468 | 144 | 0 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3410000 | STRUCTURES & IMPROVEMENTS | CAGE | 4,888 | 0 | 0 | 0 | 1,125 | 3,290 | 469 | 3 |
| 4030000 | DEPN EXPENSE-ELECT | 3410000 | STRUCTURES & IMPROVEMENTS | CAGW | 1,724 | 75 | 1,261 | 388 | 0 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3420000 | "FUEL HOLDERS, PRODUCERS, ACCES" | CAGE | 448 | 0 | 0 | 0 | 103 | 302 | 43 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3420000 | "FUEL HOLDERS, PRODUCERS, ACCES" | CAGW | 47 | 2 | 34 | 10 | 0 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3430000 | PRIME MOVERS | CAGE | 63,077 | 0 | 0 | 0 | 14,523 | 42,464 | 6,057 | 33 |
| 4030000 | DEPN EXPENSE-ELECT | 3430000 | PRIME MOVERS | CAGW | 31,754 | 1,376 | 23,234 | 7,144 | 0 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3440000 | GENERATORS | CAGE | 10,475 | 0 | 0 | 0 | 2,412 | 7,052 | 1,006 | 5 |
| 4030000 | DEPN EXPENSE-ELECT | 3440000 | GENERATORS | CAGW | 4,101 | 178 | 3,001 | 923 | 0 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3450000 | ACCESSORY ELECTRIC EQUIPMENT | CAGE | 6,922 | 0 | 0 | 0 | 1,594 | 4,660 | 665 | 4 |
| 4030000 | DEPN EXPENSE-ELECT | 3450000 | ACCESSORY ELECTRIC EQUIPMENT | CAGW | 2,618 | 113 | 1,916 | 589 | 0 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3460000 | MISCELLANEOUS PWR PLANT EQUIP | CAGE | 335 | 0 | 0 | 0 | 77 | 225 | 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 | 2,180 | 0 | 0 | 0 | 502 | 1,468 | 209 | 1 |
| 4030000 | DEPN EXPENSE-ELECT | 3502000 | LAND RIGHTS | CAGW | 348 | 15 | 255 | 78 | 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 | 1 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3520000 | STRUCTURES & IMPROVEMENTS | CAGE | 2,682 | 0 | 0 | 0 | 618 | 1,806 | 258 | 1 |
| 4030000 | DEPN EXPENSE-ELECT | 3520000 | STRUCTURES & IMPROVEMENTS | CAGW | 744 | 32 | 544 | 167 | 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 |



Depreciation Expense

Twelve Months Ending - December 2017
 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 | 3530000 | STATION EQUIPMENT | CAGE | 23,655 | 0 | 0 | 0 | 5,447 | 15,925 | 2,271 | 12 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3530000 | STATION EQUIPMENT | CAGW | 7,863 | 341 | 5,753 | 1,769 | 0 | 0 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3530000 | STATION EQUIPMENT | JBG | 438 | 19 | 320 | 98 | 0 | 0 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3534000 | STATION EQUIPMENT, STEP-UP TRANSFORMERS | CAGE | 1,718 | 0 | 0 | 0 | 396 | 1,156 | 165 | 1 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3534000 | STATION EQUIPMENT, STEP-UP TRANSFORMERS | CAGW | 829 | 36 | 606 | 186 | 0 | 0 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3534000 | STATION EQUIPMENT, STEP-UP TRANSFORMERS | JBG | 249 | 11 | 182 | 56 | 0 | 0 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3537000 | STATION EQUIPMENT-SUPERVISORY & ALARM | CAGE | 247 | 0 | 0 | 0 | 57 | 166 | 24 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3537000 | STATION EQUIPMENT-SUPERVISORY & ALARM | CAGW | 111 | 5 | 81 | 25 | 0 | 0 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3537000 | STATION EQUIPMENT-SUPERVISORY & ALARM | JBG | 4 | 0 | 3 | 1 | 0 | 0 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3537000 | STATION EQUIPMENT-SUPERVISORY & ALARM | SG | 17 | 0 | 4 | 1 | 3 | 7 | 1 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3540000 | TOWERS AND FIXTURES | CAGE | 16,648 | 0 | 0 | 0 | 3,833 | 11,208 | 1,599 | 9 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3540000 | TOWERS AND FIXTURES | CAGW | 2,546 | 110 | 1,863 | 573 | 0 | 0 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3540000 | TOWERS AND FIXTURES | JBG | 333 | 14 | 244 | 75 | 0 | 0 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3540000 | TOWERS AND FIXTURES | SG | 2 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3550000 | POLES AND FIXTURES | CAGE | 14,321 | 0 | 0 | 0 | 3,297 | 9,641 | 1,375 | 7 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3550000 | POLES AND FIXTURES | CAGW | 5,771 | 250 | 4,223 | 1,298 | 0 | 0 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3550000 | POLES AND FIXTURES | JBG | 15 | 1 | 11 | 3 | 0 | 0 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3550000 | POLES AND FIXTURES | SG | 8 | 0 | 2 | 1 | 1 | 4 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3560000 | OVERHEAD CONDUCTORS & DEVICES | CAGE | 16,779 | 0 | 0 | 0 | 3,863 | 11,296 | 1,611 | 9 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3560000 | OVERHEAD CONDUCTORS & DEVICES | CAGW | 5,633 | 244 | 4,122 | 1,267 | 0 | 0 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3560000 | OVERHEAD CONDUCTORS & DEVICES | JBG | 262 | 11 | 192 | 59 | 0 | 0 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3560000 | OVERHEAD CONDUCTORS & DEVICES | SG | 4 | 0 | 1 | 0 | 1 | 2 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3570000 | UNDERGROUND CONDUIT | CAGE | 54 | 0 | 0 | 0 | 12 | 36 | 5 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3570000 | UNDERGROUND CONDUIT | CAGW | 3 | 0 | 2 | 1 | 0 | 0 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3580000 | UNDERGROUND CONDUCTORS & DEVICES | CAGE | 128 | 0 | 0 | 0 | 30 | 86 | 12 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3580000 | UNDERGROUND CONDUCTORS & DEVICES | CAGW | 5 | 0 | 4 | 1 | 0 | 0 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3590000 | ROADS AND TRAILS | CAGE | 64 | 0 | 0 | 0 | 15 | 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 | 26 | 0 | 0 | 0 | 0 | 0 | 26 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3602000 | LAND RIGHTS | OR | 58 | 0 | 58 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3602000 | LAND RIGHTS | UT | 180 | 0 | 0 | 0 | 0 | 180 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3602000 | LAND RIGHTS | WA | 7 | 0 | 0 | 0 | 7 | 0 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3602000 | LAND RIGHTS | WYP | 39 | 0 | 0 | 0 | 39 | 0 | 0 | 0 | 0 |



Depreciation Expense

Twelve Months Ending - December 2017
 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 | WYU | 78 | 0 | 0 | 0 | 0 | 78 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | CA | 105 | 105 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | IDU | 39 | 0 | 0 | 0 | 0 | 0 | 39 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | OR | 543 | 0 | 543 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | UT | 903 | 0 | 0 | 0 | 0 | 903 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | WA | 69 | 0 | 0 | 69 | 0 | 0 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | WYP | 222 | 0 | 0 | 0 | 222 | 0 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | WYU | 89 | 0 | 0 | 0 | 89 | 0 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | CA | 680 | 680 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | IDU | 615 | 0 | 0 | 0 | 0 | 0 | 615 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | OR | 4,664 | 0 | 4,664 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | UT | 10,794 | 0 | 0 | 0 | 0 | 10,794 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | WA | 1,320 | 0 | 0 | 1,320 | 0 | 0 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | WYP | 2,263 | 0 | 0 | 0 | 2,263 | 0 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | WYU | 361 | 0 | 0 | 0 | 361 | 0 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | CA | 28 | 28 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | IDU | 9 | 0 | 0 | 0 | 0 | 0 | 9 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | OR | 75 | 0 | 75 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | UT | 160 | 0 | 0 | 0 | 0 | 160 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | WA | 22 | 0 | 0 | 22 | 0 | 0 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | WYP | 39 | 0 | 0 | 0 | 39 | 0 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | WYU | 5 | 0 | 0 | 0 | 5 | 0 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | CA | 2,477 | 2,477 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | IDU | 3,124 | 0 | 0 | 0 | 0 | 0 | 3,124 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | OR | 12,340 | 0 | 12,340 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | UT | 13,473 | 0 | 0 | 0 | 0 | 13,473 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | WA | 3,816 | 0 | 0 | 3,816 | 0 | 0 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | WYP | 5,063 | 0 | 0 | 0 | 5,063 | 0 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | WYU | 1,074 | 0 | 0 | 0 | 1,074 | 0 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | CA | 1,105 | 1,105 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | IDU | 942 | 0 | 0 | 0 | 0 | 0 | 942 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | OR | 6,840 | 0 | 6,840 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | UT | 6,444 | 0 | 0 | 0 | 0 | 6,444 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | WA | 1,749 | 0 | 0 | 1,749 | 0 | 0 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | WYP | 2,345 | 0 | 0 | 0 | 2,345 | 0 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | WYU | 338 | 0 | 0 | 0 | 338 | 0 | 0 | 0 | 0 |



Depreciation Expense

Twelve Months Ending - December 2017
 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 | 3660000 | UNDERGROUND CONDUIT | CA | 525 | 525 | 0 | 0 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3660000 | UNDERGROUND CONDUIT | IDU | 225 | 0 | 0 | 0 | 0 | 225 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3660000 | UNDERGROUND CONDUIT | OR | 1,840 | 0 | 1,840 | 0 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3660000 | UNDERGROUND CONDUIT | UT | 4,917 | 0 | 0 | 0 | 4,917 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3660000 | UNDERGROUND CONDUIT | WA | 510 | 0 | 510 | 0 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3660000 | UNDERGROUND CONDUIT | WYP | 737 | 0 | 0 | 737 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3660000 | UNDERGROUND CONDUIT | WYU | 160 | 0 | 0 | 160 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3670000 | UNDERGROUND CONDUCTORS & DEVICES | CA | 477 | 477 | 0 | 0 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3670000 | UNDERGROUND CONDUCTORS & DEVICES | IDU | 626 | 0 | 0 | 0 | 0 | 626 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3670000 | UNDERGROUND CONDUCTORS & DEVICES | OR | 3,782 | 0 | 3,782 | 0 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3670000 | UNDERGROUND CONDUCTORS & DEVICES | UT | 13,288 | 0 | 0 | 0 | 13,288 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3670000 | UNDERGROUND CONDUCTORS & DEVICES | WA | 693 | 0 | 693 | 0 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3670000 | UNDERGROUND CONDUCTORS & DEVICES | WYP | 1,451 | 0 | 0 | 1,451 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3670000 | UNDERGROUND CONDUCTORS & DEVICES | WYU | 606 | 0 | 0 | 606 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3680000 | LINE TRANSFORMERS | CA | 1,340 | 1,340 | 0 | 0 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3680000 | LINE TRANSFORMERS | IDU | 1,877 | 0 | 0 | 0 | 0 | 1,877 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3680000 | LINE TRANSFORMERS | OR | 10,736 | 0 | 10,736 | 0 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3680000 | LINE TRANSFORMERS | UT | 12,080 | 0 | 0 | 0 | 12,080 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3680000 | LINE TRANSFORMERS | WA | 2,924 | 0 | 2,924 | 0 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3680000 | LINE TRANSFORMERS | WYP | 3,341 | 0 | 0 | 3,341 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3680000 | LINE TRANSFORMERS | WYU | 482 | 0 | 0 | 482 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3691000 | SERVICES - OVERHEAD | CA | 175 | 175 | 0 | 0 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3691000 | SERVICES - OVERHEAD | IDU | 189 | 0 | 0 | 0 | 0 | 189 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3691000 | SERVICES - OVERHEAD | OR | 2,063 | 0 | 2,063 | 0 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3691000 | SERVICES - OVERHEAD | UT | 1,927 | 0 | 0 | 0 | 1,927 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3691000 | SERVICES - OVERHEAD | WA | 511 | 0 | 511 | 0 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3691000 | SERVICES - OVERHEAD | WYP | 344 | 0 | 0 | 344 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3691000 | SERVICES - OVERHEAD | WYU | 61 | 0 | 0 | 61 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3692000 | SERVICES - UNDERGROUND | CA | 290 | 290 | 0 | 0 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3692000 | SERVICES - UNDERGROUND | IDU | 711 | 0 | 0 | 0 | 0 | 711 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3692000 | SERVICES - UNDERGROUND | OR | 4,280 | 0 | 4,280 | 0 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3692000 | SERVICES - UNDERGROUND | UT | 4,791 | 0 | 0 | 0 | 4,791 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3692000 | SERVICES - UNDERGROUND | WA | 1,038 | 0 | 1,038 | 0 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3692000 | SERVICES - UNDERGROUND | WYP | 894 | 0 | 0 | 894 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3692000 | SERVICES - UNDERGROUND | WYU | 297 | 0 | 0 | 297 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3700000 | METERS | CA | 192 | 192 | 0 | 0 | 0 | 0 | 0 |



Depreciation Expense

Twelve Months Ending - December 2017
 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 | 3700000 | METERS | 604 | 0 | 0 | 0 | 0 | 0 | 604 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3700000 | METERS | 2,369 | 0 | 2,369 | 0 | 0 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3700000 | METERS | 3,308 | 0 | 0 | 0 | 3,308 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3700000 | METERS | 492 | 0 | 0 | 492 | 0 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3700000 | METERS | 526 | 0 | 0 | 0 | 526 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3700000 | METERS | 94 | 0 | 0 | 0 | 94 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3710000 | INSTALL ON CUSTOMERS PREMISES | 13 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3710000 | INSTALL ON CUSTOMERS PREMISES | 10 | 0 | 0 | 0 | 0 | 10 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3710000 | INSTALL ON CUSTOMERS PREMISES | 125 | 0 | 125 | 0 | 0 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3710000 | INSTALL ON CUSTOMERS PREMISES | 273 | 0 | 0 | 0 | 0 | 273 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3710000 | INSTALL ON CUSTOMERS PREMISES | 18 | 0 | 0 | 18 | 0 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3710000 | INSTALL ON CUSTOMERS PREMISES | 50 | 0 | 0 | 0 | 50 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3710000 | INSTALL ON CUSTOMERS PREMISES | 9 | 0 | 0 | 0 | 9 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3730000 | STREET LIGHTING & SIGNAL SYSTEMS | 23 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3730000 | STREET LIGHTING & SIGNAL SYSTEMS | 34 | 0 | 0 | 0 | 0 | 34 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3730000 | STREET LIGHTING & SIGNAL SYSTEMS | 687 | 0 | 687 | 0 | 0 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3730000 | STREET LIGHTING & SIGNAL SYSTEMS | 1,052 | 0 | 0 | 0 | 0 | 1,052 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3730000 | STREET LIGHTING & SIGNAL SYSTEMS | 119 | 0 | 0 | 119 | 0 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3730000 | STREET LIGHTING & SIGNAL SYSTEMS | 244 | 0 | 0 | 0 | 244 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3730000 | STREET LIGHTING & SIGNAL SYSTEMS | 65 | 0 | 0 | 0 | 65 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3892000 | LAND RIGHTS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3892000 | LAND RIGHTS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3892000 | LAND RIGHTS | 2 | 0 | 0 | 0 | 0 | 2 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3892000 | LAND RIGHTS | 1 | 0 | 0 | 0 | 1 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3892000 | LAND RIGHTS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3900000 | STRUCTURES AND IMPROVEMENTS | 49 | 49 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3900000 | STRUCTURES AND IMPROVEMENTS | 15 | 0 | 0 | 0 | 4 | 10 | 2 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3900000 | STRUCTURES AND IMPROVEMENTS | 69 | 0 | 0 | 0 | 16 | 46 | 7 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3900000 | STRUCTURES AND IMPROVEMENTS | 62 | 3 | 45 | 14 | 0 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3900000 | STRUCTURES AND IMPROVEMENTS | 125 | 3 | 39 | 9 | 9 | 59 | 5 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3900000 | STRUCTURES AND IMPROVEMENTS | 179 | 0 | 0 | 0 | 0 | 0 | 179 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3900000 | STRUCTURES AND IMPROVEMENTS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3900000 | STRUCTURES AND IMPROVEMENTS | 602 | 0 | 602 | 0 | 0 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3900000 | STRUCTURES AND IMPROVEMENTS | 1,549 | 31 | 372 | 106 | 229 | 712 | 98 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3900000 | STRUCTURES AND IMPROVEMENTS | 666 | 0 | 0 | 0 | 0 | 666 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3900000 | STRUCTURES AND IMPROVEMENTS | 288 | 0 | 0 | 288 | 0 | 0 | 0 | 0 |



Depreciation Expense

Twelve Months Ending - December 2017
 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 | 3900000 | STRUCTURES AND IMPROVEMENTS | WYP | 121 | 0 | 0 | 0 | 121 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3900000 | STRUCTURES AND IMPROVEMENTS | WYU | 87 | 0 | 0 | 0 | 87 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3910000 | OFFICE FURNITURE | CA | 5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3910000 | OFFICE FURNITURE | CAEE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3910000 | OFFICE FURNITURE | CAGE | 61 | 0 | 0 | 14 | 41 | 6 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3910000 | OFFICE FURNITURE | CAGW | 6 | 0 | 4 | 1 | 0 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3910000 | OFFICE FURNITURE | CN | 90 | 2 | 28 | 6 | 7 | 42 | 4 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3910000 | OFFICE FURNITURE | IDU | 3 | 0 | 0 | 0 | 0 | 0 | 3 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3910000 | OFFICE FURNITURE | JBG | 8 | 0 | 6 | 2 | 0 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3910000 | OFFICE FURNITURE | OR | 76 | 0 | 76 | 0 | 0 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3910000 | OFFICE FURNITURE | SO | 805 | 16 | 193 | 55 | 119 | 370 | 51 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3910000 | OFFICE FURNITURE | UT | 29 | 0 | 0 | 0 | 0 | 29 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3910000 | OFFICE FURNITURE | WA | 3 | 0 | 0 | 3 | 0 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3910000 | OFFICE FURNITURE | WYP | 26 | 0 | 0 | 0 | 26 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3910000 | OFFICE FURNITURE | WYU | 1 | 0 | 0 | 0 | 1 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3912000 | COMPUTER EQUIPMENT - PERSONAL COMPUTERS | CA | 27 | 27 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3912000 | COMPUTER EQUIPMENT - PERSONAL COMPUTERS | CAEE | 16 | 0 | 0 | 0 | 4 | 11 | 2 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3912000 | COMPUTER EQUIPMENT - PERSONAL COMPUTERS | CAGE | 192 | 0 | 0 | 0 | 44 | 129 | 18 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3912000 | COMPUTER EQUIPMENT - PERSONAL COMPUTERS | CAGW | 63 | 3 | 46 | 14 | 0 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3912000 | COMPUTER EQUIPMENT - PERSONAL COMPUTERS | CN | 692 | 17 | 218 | 49 | 53 | 327 | 29 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3912000 | COMPUTER EQUIPMENT - PERSONAL COMPUTERS | IDU | 88 | 0 | 0 | 0 | 0 | 0 | 88 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3912000 | COMPUTER EQUIPMENT - PERSONAL COMPUTERS | JBG | 35 | 2 | 26 | 8 | 0 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3912000 | COMPUTER EQUIPMENT - PERSONAL COMPUTERS | OR | 334 | 0 | 334 | 0 | 0 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3912000 | COMPUTER EQUIPMENT - PERSONAL COMPUTERS | SO | 6,657 | 132 | 1,600 | 455 | 986 | 3,059 | 423 | 2 |
| 4030000 | DEPN EXPENSE-ELECT | 3912000 | COMPUTER EQUIPMENT - PERSONAL COMPUTERS | UT | 278 | 0 | 0 | 0 | 0 | 278 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3912000 | COMPUTER EQUIPMENT - PERSONAL COMPUTERS | WA | 61 | 0 | 0 | 61 | 0 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3912000 | COMPUTER EQUIPMENT - PERSONAL COMPUTERS | WYP | 328 | 0 | 0 | 0 | 328 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3912000 | COMPUTER EQUIPMENT - PERSONAL COMPUTERS | WYU | 14 | 0 | 0 | 0 | 14 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3913000 | OFFICE EQUIPMENT | CAGE | 9 | 0 | 0 | 0 | 2 | 6 | 1 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3913000 | OFFICE EQUIPMENT | CAGW | 4 | 0 | 3 | 1 | 0 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3913000 | OFFICE EQUIPMENT | CN | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3913000 | OFFICE EQUIPMENT | IDU | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3913000 | OFFICE EQUIPMENT | OR | 2 | 0 | 2 | 0 | 0 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3913000 | OFFICE EQUIPMENT | SO | 38 | 1 | 9 | 3 | 6 | 17 | 2 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3913000 | OFFICE EQUIPMENT | UT | 1 | 0 | 0 | 0 | 0 | 1 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3913000 | OFFICE EQUIPMENT | WYP | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |



Depreciation Expense

Twelve Months Ending - December 2017
 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 | WYU | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3930000 | STORES EQUIPMENT | CA | 8 | 8 | 0 | 0 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3930000 | STORES EQUIPMENT | CAGE | 182 | 0 | 0 | 42 | 123 | 17 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3930000 | STORES EQUIPMENT | CAGW | 32 | 1 | 23 | 7 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3930000 | STORES EQUIPMENT | IDU | 20 | 0 | 0 | 0 | 0 | 20 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3930000 | STORES EQUIPMENT | JBG | 30 | 1 | 22 | 7 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3930000 | STORES EQUIPMENT | OR | 124 | 0 | 124 | 0 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3930000 | STORES EQUIPMENT | SO | 8 | 0 | 2 | 1 | 1 | 4 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3930000 | STORES EQUIPMENT | UT | 140 | 0 | 0 | 0 | 140 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3930000 | STORES EQUIPMENT | WA | 32 | 0 | 0 | 32 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3930000 | STORES EQUIPMENT | WYP | 38 | 0 | 0 | 0 | 38 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3930000 | STORES EQUIPMENT | WYU | 1 | 0 | 0 | 0 | 1 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3940000 | "TLS, SHOP, GAR EQUIPMENT" | CA | 30 | 30 | 0 | 0 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3940000 | "TLS, SHOP, GAR EQUIPMENT" | CAEE | 4 | 0 | 0 | 0 | 1 | 3 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3940000 | "TLS, SHOP, GAR EQUIPMENT" | CAGE | 776 | 0 | 0 | 0 | 179 | 522 | 75 |
| 4030000 | DEPN EXPENSE-ELECT | 3940000 | "TLS, SHOP, GAR EQUIPMENT" | CAGW | 113 | 5 | 83 | 25 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3940000 | "TLS, SHOP, GAR EQUIPMENT" | IDU | 86 | 0 | 0 | 0 | 0 | 86 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3940000 | "TLS, SHOP, GAR EQUIPMENT" | JBG | 124 | 5 | 91 | 28 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3940000 | "TLS, SHOP, GAR EQUIPMENT" | OR | 442 | 0 | 442 | 0 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3940000 | "TLS, SHOP, GAR EQUIPMENT" | SO | 168 | 3 | 40 | 12 | 25 | 77 | 11 |
| 4030000 | DEPN EXPENSE-ELECT | 3940000 | "TLS, SHOP, GAR EQUIPMENT" | UT | 581 | 0 | 0 | 0 | 0 | 581 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3940000 | "TLS, SHOP, GAR EQUIPMENT" | WA | 111 | 0 | 0 | 111 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3940000 | "TLS, SHOP, GAR EQUIPMENT" | WYP | 155 | 0 | 0 | 0 | 155 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3940000 | "TLS, SHOP, GAR EQUIPMENT" | WYU | 18 | 0 | 0 | 0 | 18 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3950000 | LABORATORY EQUIPMENT | CA | 14 | 14 | 0 | 0 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3950000 | LABORATORY EQUIPMENT | CAEE | 50 | 0 | 0 | 0 | 13 | 32 | 5 |
| 4030000 | DEPN EXPENSE-ELECT | 3950000 | LABORATORY EQUIPMENT | CAGE | 232 | 0 | 0 | 0 | 53 | 156 | 22 |
| 4030000 | DEPN EXPENSE-ELECT | 3950000 | LABORATORY EQUIPMENT | CAGW | 63 | 3 | 46 | 14 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3950000 | LABORATORY EQUIPMENT | IDU | 65 | 0 | 0 | 0 | 0 | 65 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3950000 | LABORATORY EQUIPMENT | JBG | 12 | 1 | 9 | 3 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3950000 | LABORATORY EQUIPMENT | OR | 348 | 0 | 348 | 0 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3950000 | LABORATORY EQUIPMENT | SO | 239 | 5 | 58 | 16 | 35 | 110 | 15 |
| 4030000 | DEPN EXPENSE-ELECT | 3950000 | LABORATORY EQUIPMENT | UT | 342 | 0 | 0 | 0 | 0 | 342 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3950000 | LABORATORY EQUIPMENT | WA | 67 | 0 | 0 | 67 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3950000 | LABORATORY EQUIPMENT | WYP | 109 | 0 | 0 | 0 | 109 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3950000 | LABORATORY EQUIPMENT | WYU | 10 | 0 | 0 | 0 | 10 | 0 | 0 |



Depreciation Expense

Twelve Months Ending - December 2017
 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 | CA | 225 | 0 | 225 | 0 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3970000 | COMMUNICATION EQUIPMENT | CAEE | 11 | 0 | 0 | 3 | 7 | 1 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3970000 | COMMUNICATION EQUIPMENT | CAGE | 4,816 | 0 | 0 | 1,109 | 3,242 | 462 | 2 |
| 4030000 | DEPN EXPENSE-ELECT | 3970000 | COMMUNICATION EQUIPMENT | CAGW | 2,181 | 95 | 1,596 | 491 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3970000 | COMMUNICATION EQUIPMENT | CN | 154 | 4 | 49 | 11 | 12 | 73 | 6 |
| 4030000 | DEPN EXPENSE-ELECT | 3970000 | COMMUNICATION EQUIPMENT | IDU | 460 | 0 | 0 | 0 | 0 | 460 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3970000 | COMMUNICATION EQUIPMENT | JBG | 177 | 8 | 130 | 40 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3970000 | COMMUNICATION EQUIPMENT | OR | 2,652 | 0 | 2,652 | 0 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3970000 | COMMUNICATION EQUIPMENT | SG | 1 | 0 | 0 | 0 | 1 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3970000 | COMMUNICATION EQUIPMENT | SO | 3,729 | 74 | 896 | 255 | 552 | 1,713 | 237 |
| 4030000 | DEPN EXPENSE-ELECT | 3970000 | COMMUNICATION EQUIPMENT | UT | 2,518 | 0 | 0 | 0 | 2,518 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3970000 | COMMUNICATION EQUIPMENT | WA | 523 | 0 | 0 | 523 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3970000 | COMMUNICATION EQUIPMENT | WYP | 1,028 | 0 | 0 | 0 | 1,028 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3970000 | COMMUNICATION EQUIPMENT | WYU | 246 | 0 | 0 | 0 | 246 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3972000 | MOBILE RADIO EQUIPMENT | CA | 28 | 28 | 0 | 0 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3972000 | MOBILE RADIO EQUIPMENT | CAEE | 7 | 0 | 0 | 0 | 2 | 5 | 1 |
| 4030000 | DEPN EXPENSE-ELECT | 3972000 | MOBILE RADIO EQUIPMENT | CAGE | 222 | 0 | 0 | 0 | 51 | 149 | 21 |
| 4030000 | DEPN EXPENSE-ELECT | 3972000 | MOBILE RADIO EQUIPMENT | CAGW | 93 | 4 | 68 | 21 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3972000 | MOBILE RADIO EQUIPMENT | IDU | 30 | 0 | 0 | 0 | 0 | 30 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3972000 | MOBILE RADIO EQUIPMENT | JBG | 54 | 2 | 39 | 12 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3972000 | MOBILE RADIO EQUIPMENT | OR | 241 | 0 | 241 | 0 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3972000 | MOBILE RADIO EQUIPMENT | SO | 46 | 1 | 11 | 3 | 7 | 21 | 3 |
| 4030000 | DEPN EXPENSE-ELECT | 3972000 | MOBILE RADIO EQUIPMENT | UT | 210 | 0 | 0 | 0 | 210 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3972000 | MOBILE RADIO EQUIPMENT | WA | 51 | 0 | 0 | 51 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3972000 | MOBILE RADIO EQUIPMENT | WYP | 71 | 0 | 0 | 0 | 71 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3972000 | MOBILE RADIO EQUIPMENT | WYU | 9 | 0 | 0 | 0 | 9 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3980000 | MISCELLANEOUS EQUIPMENT | CA | 2 | 2 | 0 | 0 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3980000 | MISCELLANEOUS EQUIPMENT | CAEE | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3980000 | MISCELLANEOUS EQUIPMENT | CAGE | 101 | 0 | 0 | 0 | 23 | 68 | 10 |
| 4030000 | DEPN EXPENSE-ELECT | 3980000 | MISCELLANEOUS EQUIPMENT | CAGW | 20 | 1 | 14 | 4 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3980000 | MISCELLANEOUS EQUIPMENT | CN | 8 | 0 | 2 | 1 | 1 | 4 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3980000 | MISCELLANEOUS EQUIPMENT | IDU | 4 | 0 | 0 | 0 | 0 | 4 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3980000 | MISCELLANEOUS EQUIPMENT | JBG | 7 | 0 | 5 | 2 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3980000 | MISCELLANEOUS EQUIPMENT | OR | 56 | 0 | 56 | 0 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | 3980000 | MISCELLANEOUS EQUIPMENT | SO | 126 | 3 | 30 | 9 | 19 | 58 | 8 |
| 4030000 | DEPN EXPENSE-ELECT | 3980000 | MISCELLANEOUS EQUIPMENT | UT | 53 | 0 | 0 | 0 | 0 | 53 | 0 |



Depreciation Expense

Twelve Months Ending - December 2017
 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 | WA | 9 | 0 | 0 | 9 | 0 | 0 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | WYP | 8 | 0 | 0 | 0 | 8 | 0 | 0 | 0 | 0 |
| 4030000 | DEPN EXPENSE-ELECT | WYU | 2 | 0 | 0 | 0 | 2 | 0 | 0 | 0 | 0 |
| 4030000 Total | | | 722,840 | 14,177 | 160,798 | 46,777 | 113,009 | 340,575 | 47,305 | 199 | 0 |
| 4032000 | DEPR - STEAM | CAGE | -2,448 | 0 | 0 | 0 | -564 | -1,648 | -235 | -1 | 0 |
| 4032000 | DEPR - STEAM | CAGW | 146 | 6 | 107 | 33 | 0 | 0 | 0 | 0 | 0 |
| 4032000 | DEPR - STEAM | JBG | 160 | 7 | 117 | 36 | 0 | 0 | 0 | 0 | 0 |
| 4032000 Total | | | -2,141 | 13 | 225 | 69 | -564 | -1,648 | -235 | -1 | 0 |
| 4033000 | DEPR - HYDRO | CAGE | -262 | 0 | 0 | 0 | 0 | -60 | -176 | -25 | 0 |
| 4033000 | DEPR - HYDRO | CAGW | 2,218 | 96 | 1,623 | 499 | 0 | 0 | 0 | 0 | 0 |
| 4033000 Total | | | 1,956 | 96 | 1,623 | 499 | -60 | -176 | -25 | 0 | 0 |
| 4034000 | DEPR - OTHER | CAGE | 220 | 0 | 0 | 0 | 51 | 148 | 21 | 0 | 0 |
| 4034000 | DEPR - OTHER | CAGW | 208 | 9 | 152 | 47 | 0 | 0 | 0 | 0 | 0 |
| 4034000 Total | | | 428 | 9 | 152 | 47 | 51 | 148 | 21 | 0 | 0 |
| 4035000 | DEPR-TRANSMISSION | CAGE | 687 | 0 | 0 | 0 | 158 | 463 | 66 | 0 | 0 |
| 4035000 | DEPR-TRANSMISSION | CAGW | 1,035 | 45 | 758 | 233 | 0 | 0 | 0 | 0 | 0 |
| 4035000 Total | | | 1,723 | 45 | 758 | 233 | 158 | 463 | 66 | 0 | 0 |
| 4036000 | DEPR-DISTRIBUTION | CA | 46 | 46 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4036000 | DEPR-DISTRIBUTION | IDU | -2,403 | 0 | 0 | 0 | 0 | 0 | -2,403 | 0 | 0 |
| 4036000 | DEPR-DISTRIBUTION | OR | 383 | 0 | 383 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4036000 | DEPR-DISTRIBUTION | UT | -22,518 | 0 | 0 | 0 | 0 | -22,518 | 0 | 0 | 0 |
| 4036000 | DEPR-DISTRIBUTION | WA | 327 | 0 | 0 | 327 | 0 | 0 | 0 | 0 | 0 |
| 4036000 | DEPR-DISTRIBUTION | WYP | -1,931 | 0 | 0 | 0 | -1,931 | 0 | 0 | 0 | 0 |
| 4036000 Total | | | -26,096 | 46 | 383 | 327 | -1,931 | -22,518 | -2,403 | 0 | 0 |
| 4037000 | DEPR - GENERAL | CAGE | 192 | 0 | 0 | 0 | 44 | 129 | 18 | 0 | 0 |
| 4037000 | DEPR - GENERAL | CAGW | 112 | 5 | 82 | 25 | 0 | 0 | 0 | 0 | 0 |
| 4037000 Total | | | 304 | 5 | 82 | 25 | 44 | 129 | 18 | 0 | 0 |
| 4039999 | DEPR EXP-ELEC, OTH | CAGE | -230 | 0 | 0 | 0 | 0 | -53 | -155 | -22 | 0 |
| 4039999 Total | | | -230 | 0 | 0 | 0 | -53 | -155 | -22 | 0 | 0 |
| Grand Total | | | 698,782 | 14,391 | 164,020 | 47,976 | 110,654 | 316,817 | 44,725 | 199 | 0 |

B4. AMORTIZATION EXPENSE



Amortization Expense

Twelve Months Ending - December 2017
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

| Primary Account | Secondary Account | Alloc | Total | Calif | Oregon | Wash | Wyoming | Utah | Idaho | FERC | Other |
|-----------------|--|-------|--------|-------|--------|-------|---------|--------|-------|------|-------|
| 4040000 | AMOR LTD TRM PLNT | CAGE | 510 | 0 | 0 | 0 | 117 | 343 | 49 | 0 | 0 |
| 4040000 | FRANCHISES AND CONSENTS | CAGW | 11,251 | 488 | 8,233 | 2,531 | 0 | 0 | 0 | 0 | 0 |
| 4040000 | AMOR LTD TRM PLNT | IDU | 20 | 0 | 0 | 0 | 0 | 0 | 20 | 0 | 0 |
| 4040000 | FRANCHISES AND CONSENTS | UT | -3,602 | 0 | 0 | 0 | 0 | -3,602 | 0 | 0 | 0 |
| 4040000 | AMOR LTD TRM PLNT | CAGE | 474 | 0 | 0 | 0 | 109 | 319 | 45 | 0 | 0 |
| 4040000 | INTANGIBLE PLANT | CAGW | 880 | 38 | 644 | 198 | 0 | 0 | 0 | 0 | 0 |
| 4040000 | AMOR LTD TRM PLNT | OR | 9 | 0 | 9 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4040000 | AMOR LTD TRM PLNT | SO | 143 | 3 | 34 | 10 | 21 | 66 | 9 | 0 | 0 |
| 4040000 | DISTRIBUTION AUTOMATION PILOT | CN | 2,252 | 55 | 709 | 159 | 172 | 1,063 | 93 | 0 | 0 |
| 4040000 | AMOR LTD TRM PLNT | SO | 2,373 | 47 | 570 | 162 | 352 | 1,090 | 151 | 1 | 0 |
| 4040000 | SAP | SO | 13 | 0 | 3 | 1 | 2 | 6 | 1 | 0 | 0 |
| 4040000 | AMOR LTD TRM PLNT | SO | 5 | 0 | 1 | 0 | 1 | 2 | 0 | 0 | 0 |
| 4040000 | 2002 GRID NET POWER COST MODELING | SO | 241 | 5 | 58 | 16 | 36 | 111 | 15 | 0 | 0 |
| 4040000 | AMOR LTD TRM PLNT | SO | 13 | 0 | 3 | 3 | 2 | 6 | 1 | 0 | 0 |
| 4040000 | MID OFFICE IMPROVEMENT PROJECT | SO | 809 | 16 | 194 | 55 | 120 | 372 | 51 | 0 | 0 |
| 4040000 | AMOR LTD TRM PLNT | SO | 420 | 8 | 101 | 29 | 62 | 193 | 27 | 0 | 0 |
| 4040000 | SUBSTATION/CIRCUIT HISTORY OF OPERATIONS | SG | 4 | 0 | 1 | 1 | 0 | 2 | 0 | 0 | 0 |
| 4040000 | AMOR LTD TRM PLNT | CAGW | 9 | 0 | 7 | 2 | 0 | 0 | 0 | 0 | 0 |
| 4040000 | TRANSMISSION WHOLESale BILLING SYSTEM | CAGW | 432 | 19 | 316 | 97 | 0 | 0 | 0 | 0 | 0 |
| 4040000 | AMOR LTD TRM PLNT | CAGW | 24 | 1 | 18 | 5 | 0 | 0 | 0 | 0 | 0 |
| 4040000 | SWIFT 2 IMPROVEMENTS | CAGE | 6 | 0 | 0 | 0 | 1 | 4 | 1 | 0 | 0 |
| 4040000 | AMOR LTD TRM PLNT | SO | 58 | 1 | 14 | 4 | 9 | 27 | 4 | 0 | 0 |
| 4040000 | NORTH UMPQUA - SETTLEMENT AGREEMENT | CAGE | 260 | 0 | 0 | 0 | 60 | 175 | 25 | 0 | 0 |
| 4040000 | BEAR RIVER-SETTLEMENT AGREEMENT | CAGW | 93 | 4 | 68 | 21 | 0 | 0 | 0 | 0 | 0 |
| 4040000 | AMOR LTD TRM PLNT | JBG | 4 | 0 | 3 | 1 | 1 | 0 | 0 | 0 | 0 |
| 4040000 | AMOR LTD TRM PLNT | SO | 289 | 6 | 70 | 20 | 43 | 133 | 18 | 0 | 0 |
| 4040000 | VCPRO - XEROX CUST STMT FRMTR ENHANCE - | CAGE | 2,155 | 0 | 0 | 0 | 496 | 1,451 | 207 | 1 | 0 |
| 4040000 | AMOR LTD TRM PLNT | CAGW | 448 | 19 | 328 | 101 | 0 | 0 | 0 | 0 | 0 |
| 4040000 | IDAHO TRANSMISSION CUSTOMER-OWNED ASSETS | JBG | 250 | 11 | 183 | 56 | 0 | 0 | 0 | 0 | 0 |
| 4040000 | AMOR LTD TRM PLNT | CN | 594 | 15 | 187 | 42 | 45 | 280 | 25 | 0 | 0 |
| 4040000 | IDAHO TRANSMISSION CUSTOMER-OWNED ASSETS | CN | 925 | 23 | 291 | 65 | 71 | 437 | 38 | 0 | 0 |
| 4040000 | AMOR LTD TRM PLNT | SO | 801 | 16 | 192 | 55 | 119 | 368 | 51 | 0 | 0 |
| 4040000 | ATCFM Software | SO | 2,879 | 57 | 692 | 197 | 426 | 1,323 | 183 | 1 | 0 |
| 4040000 | AMOR LTD TRM PLNT | SO | 211 | 4 | 51 | 14 | 31 | 97 | 13 | 0 | 0 |
| 4040000 | AMOR LTD TRM PLNT | CN | 645 | 16 | 203 | 46 | 49 | 305 | 27 | 0 | 0 |
| 4040000 | AMOR LTD TRM PLNT | SO | 1,667 | 33 | 401 | 114 | 247 | 766 | 106 | 0 | 0 |
| 4040000 | IEE - Itron Enterprise Addition | | | | | | | | | | |
| 4040000 | C&T - ENERGY TRADING SYSTEM | | | | | | | | | | |



Amortization Expense

Twelve Months Ending - December 2017
 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 | SO | 1,070 | 21 | 257 | 73 | 159 | 492 | 68 | 0 | 0 |
| 4040000 | AMOR LTD TRM PLNT | WYP | 4 | 0 | 0 | 0 | 4 | 0 | 0 | 0 | 0 |
| 4040000 | AMOR LTD TRM PLNT | SO | 179 | 4 | 43 | 12 | 27 | 82 | 11 | 0 | 0 |
| 4040000 | AMOR LTD TRM PLNT | CA | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4040000 | AMOR LTD TRM PLNT | CAEE | 3 | 0 | 0 | 0 | 1 | 2 | 0 | 0 | 0 |
| 4040000 | AMOR LTD TRM PLNT | CAGE | 221 | 0 | 0 | 0 | 51 | 148 | 21 | 0 | 0 |
| 4040000 | AMOR LTD TRM PLNT | CAGW | 51 | 2 | 37 | 11 | 0 | 0 | 0 | 0 | 0 |
| 4040000 | AMOR LTD TRM PLNT | CN | 4 | 0 | 1 | 0 | 0 | 2 | 0 | 0 | 0 |
| 4040000 | AMOR LTD TRM PLNT | IDU | 1 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 0 |
| 4040000 | AMOR LTD TRM PLNT | JBG | 9 | 0 | 7 | 2 | 0 | 0 | 0 | 0 | 0 |
| 4040000 | AMOR LTD TRM PLNT | OR | 4 | 0 | 4 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4040000 | AMOR LTD TRM PLNT | SG | 5,754 | 88 | 1,458 | 468 | 874 | 2,518 | 346 | 2 | 0 |
| 4040000 | AMOR LTD TRM PLNT | SO | 137 | 3 | 33 | 9 | 20 | 63 | 9 | 0 | 0 |
| 4040000 | AMOR LTD TRM PLNT | UT | 4 | 0 | 0 | 0 | 0 | 4 | 0 | 0 | 0 |
| 4040000 | AMOR LTD TRM PLNT | CAGE | 126 | 0 | 0 | 0 | 29 | 85 | 12 | 0 | 0 |
| 4040000 | AMOR LTD TRM PLNT | CAGW | 23 | 1 | 17 | 5 | 0 | 0 | 0 | 0 | 0 |
| 4040000 | AMOR LTD TRM PLNT | CN | 815 | 20 | 257 | 58 | 62 | 385 | 34 | 0 | 0 |
| 4040000 | AMOR LTD TRM PLNT | SO | 217 | 4 | 52 | 15 | 32 | 100 | 14 | 0 | 0 |
| 4040000 | AMOR LTD TRM PLNT | CAGW | 306 | 13 | 224 | 69 | 0 | 0 | 0 | 0 | 0 |
| 4040000 | AMOR LTD TRM PLNT | CA | 78 | 78 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4040000 | AMOR LTD TRM PLNT | OR | 309 | 0 | 309 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4040000 | AMOR LTD TRM PLNT | SO | 461 | 9 | 111 | 32 | 68 | 212 | 29 | 0 | 0 |
| 4040000 | AMOR LTD TRM PLNT | UT | 1 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 |
| 4040000 | AMOR LTD TRM PLNT | WA | 80 | 0 | 0 | 80 | 0 | 0 | 0 | 0 | 0 |
| 4040000 | AMOR LTD TRM PLNT | WYP | 106 | 0 | 0 | 0 | 106 | 0 | 0 | 0 | 0 |
| 4040000 Total | | | 37,529 | 1,130 | 16,394 | 4,838 | 4,024 | 9,430 | 1,705 | 7 | 0 |
| 4049000 | AMR LTD TRM PLNT-OTH | OTHER | 4,483 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 4,483 |
| 4049000 | AMR LTD TRM PLNT-OTH | CAGE | -185 | 0 | 0 | 0 | -43 | -125 | -18 | 0 | 0 |
| 4049000 Total | | | 4,298 | 0 | 0 | 0 | -43 | -125 | -18 | 0 | 4,483 |
| 4061000 | EL PLNT ACQ ADJ-CM | CAGE | 4,751 | 0 | 0 | 0 | 1,094 | 3,198 | 456 | 2 | 0 |
| 4061000 | EL PLNT ACQ ADJ-CM | UT | 302 | 0 | 0 | 0 | 0 | 302 | 0 | 0 | 0 |
| 4061000 Total | | | 5,052 | 0 | 0 | 0 | 1,094 | 3,500 | 456 | 2 | 0 |
| 4073000 | REGULATORY DEBITS | 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 | IDU | 5,522 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4074100 | Reg Credits-BPA Exch | OR | 42,236 | 0 | 42,236 | 0 | 0 | 0 | 0 | 0 | 0 |



Amortization Expense

Twelve Months Ending - December 2017
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

| Primary Account | Secondary Account | Alloc. | Total | Calif | Oregon | Wash | Wyoming | Utah | Idaho | FERC | Other |
|----------------------|----------------------|--------|----------------|--------------|----------------|----------------|--------------|---------------|---------------|----------|--------------|
| 4074100 | Reg Credits-BPA Exch | WA | 12,413 | 0 | 0 | 12,413 | 0 | 0 | 0 | 0 | 0 |
| 4074100 | Reg Credits-BPA Exch | IDU | 415 | 0 | 0 | 0 | 0 | 0 | 415 | 0 | 0 |
| 4074100 | Reg Credits-BPA Exch | OR | 992 | 0 | 992 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4074100 | Reg Credits-BPA Exch | WA | 673 | 0 | 0 | 673 | 0 | 0 | 0 | 0 | 0 |
| 4074100 | Reg Credits-BPA Exch | IDU | 43 | 0 | 0 | 0 | 0 | 0 | 43 | 0 | 0 |
| 4074100 | Reg Credits-BPA Exch | OR | 2 | 0 | 2 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4074100 | Reg Credits-BPA Exch | WA | 19 | 0 | 0 | 19 | 0 | 0 | 0 | 0 | 0 |
| 4074100 | Reg Credits-BPA Exch | IDU | 1,885 | 0 | 0 | 0 | 0 | 0 | 1,885 | 0 | 0 |
| 4074100 | Reg Credits-BPA Exch | OR | 840 | 0 | 840 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4074100 | Reg Credits-BPA Exch | WA | 682 | 0 | 0 | 682 | 0 | 0 | 0 | 0 | 0 |
| 4074100 | Reg Credits-BPA Exch | OR | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4074100 Total | | | 65,722 | 0 | 44,070 | 13,787 | 0 | 0 | 7,866 | 0 | 0 |
| 4074200 | Reg Credits-BPA Exch | OR | -44,070 | 0 | -44,070 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4074200 | Reg Credits-BPA Exch | WA | -13,787 | 0 | 0 | -13,787 | 0 | 0 | 0 | 0 | 0 |
| 4074200 | Reg Credits-BPA Exch | IDU | -7,866 | 0 | 0 | 0 | 0 | 0 | -7,866 | 0 | 0 |
| 4074200 Total | | | -65,722 | 0 | -44,070 | -13,787 | 0 | 0 | -7,866 | 0 | 0 |
| Grand Total | | | 47,004 | 1,130 | 16,394 | 4,838 | 5,075 | 12,806 | 2,144 | 9 | 4,608 |

B5. TAXES OTHER THAN INCOME



Taxes Other Than Income

Twelve Months Ending - December 2017
 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 | SO | -428 | -8 | -103 | -29 | -63 | -197 | -27 | 0 | 0 |
| 4081000 Total | Taxes Other Non-Income - Credit | | -428 | -8 | -103 | -29 | -63 | -197 | -27 | 0 | 0 |
| 4081500 | PROPERTY TAXES | GPS | 145,326 | 2,884 | 34,935 | 9,933 | 21,527 | 66,777 | 9,231 | 38 | 0 |
| 4081500 Total | PROPERTY TAX | | 145,326 | 2,884 | 34,935 | 9,933 | 21,527 | 66,777 | 9,231 | 38 | 0 |
| 4081800 | FRANCHISE TAXES | CA | 1,232 | 1,232 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4081800 | FRANCHISE TAXES | OR | 30,723 | 0 | 30,723 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4081800 | FRANCHISE TAXES | WYP | 1,947 | 0 | 0 | 0 | 1,947 | 0 | 0 | 0 | 0 |
| 4081800 Total | FRANCHISE & OCCUPATION TAXES | | 33,902 | 1,232 | 30,723 | 0 | 1,947 | 0 | 0 | 0 | 0 |
| 4081990 | MISC TAXES - OTHER | WA | 13,451 | 0 | 0 | 13,451 | 0 | 0 | 0 | 0 | 0 |
| 4081990 | MISC TAXES - OTHER | OR | 1,614 | 0 | 1,614 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4081990 | MISC TAXES - OTHER | UT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4081990 | MISC TAXES - OTHER | SE | 205 | 3 | 50 | 16 | 35 | 88 | 13 | 0 | 0 |
| 4081990 | MISC TAXES - OTHER | WA | 28 | 0 | 0 | 28 | 0 | 0 | 0 | 0 | 0 |
| 4081990 | MISC TAXES - OTHER | SE | 79 | 1 | 19 | 6 | 13 | 34 | 5 | 0 | 0 |
| 4081990 | MISC TAXES - OTHER | WYP | 71 | 0 | 0 | 0 | 71 | 0 | 0 | 0 | 0 |
| 4081990 | MISC TAXES - OTHER | SE | 146 | 2 | 36 | 11 | 25 | 63 | 10 | 0 | 0 |
| 4081990 | MISC TAXES - OTHER | CAGE | 1,812 | 0 | 0 | 0 | 417 | 1,220 | 174 | 1 | 0 |
| 4081990 | MISC TAXES - OTHER | SO | 20 | 0 | 5 | 1 | 3 | 9 | 1 | 0 | 0 |
| 4081990 | MISC TAXES - OTHER | CAEE | 428 | 0 | 0 | 0 | 109 | 277 | 42 | 0 | 0 |
| 4081990 Total | WASHINGTON GROSS REVENUE TAX - SERVICES | | 17,854 | 7 | 1,724 | 13,513 | 673 | 1,690 | 245 | 1 | 0 |
| Grand Total | GOVERNMENT ROYALTIES | | 196,654 | 4,114 | 67,279 | 23,418 | 24,084 | 68,270 | 9,449 | 39 | 0 |

B6. FEDERAL INCOME TAXES



Interest Expense & Renewable Energy Tax Credits

Twelve Months Ending - December 2017
 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 | CAEE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4091000 | INC TX UTIL OP INC | CAEE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4091000 | INC TX UTIL OP INC | JBE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4091000 | INC TX UTIL OP INC | SO | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4091000 | INC TX UTIL OP INC | CAGW | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4091000 | INC TX UTIL OP INC | CAGW | -13,833 | -599 | -10,122 | -3,112 | 0 | 0 | 0 | 0 | 0 |
| 4091000 | INC TX UTIL OP INC | RENEWABLE ELECTRICITY PRODUCTION TX CR-C | -19 | -1 | -14 | -4 | 0 | 0 | 0 | 0 | 0 |
| 4091000 | INC TX UTIL OP INC | Fuel Tax Credit | -2 | 0 | -1 | 0 | 0 | -1 | 0 | 0 | 0 |
| 4091000 | INC TX UTIL OP INC | Foreign Tax Credit | -13,855 | -600 | -10,136 | -3,117 | 0 | -1 | 0 | 0 | 0 |
| 4091000 | STATE INC TAX-ELEC | CAGE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4091100 | STATE INC TAX-ELEC | CAGE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4091100 | STATE INC TAX-ELEC | CAGE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4191000 | AFUDC - OTHER | SNP | -19,939 | -340 | -4,305 | -1,241 | -3,058 | -9,683 | -1,305 | -6 | -2 |
| 4191000 | AFUDC - OTHER | SNP | -19,939 | -340 | -4,305 | -1,241 | -3,058 | -9,683 | -1,305 | -6 | -2 |
| 4191000 | AFUDC - OTHER | SNP | -19,939 | -340 | -4,305 | -1,241 | -3,058 | -9,683 | -1,305 | -6 | -2 |
| 4270000 | INT ON LNG-TRM DBT | SNP | 323,159 | 5,512 | 69,766 | 20,110 | 49,569 | 156,931 | 21,147 | 90 | 34 |
| 4270000 | INT ON LNG-TRM DBT | SNP | 323,159 | 5,512 | 69,766 | 20,110 | 49,569 | 156,931 | 21,147 | 90 | 34 |
| 4270000 | INT ON LNG-TRM DBT | SNP | 323,159 | 5,512 | 69,766 | 20,110 | 49,569 | 156,931 | 21,147 | 90 | 34 |
| 4270000 | INT ON LNG-TRM DBT | SNP | 31,567 | 538 | 6,815 | 1,964 | 4,842 | 15,329 | 2,066 | 9 | 3 |
| 4270000 | INT ON LNG-TRM DBT | SNP | 2,938 | 50 | 634 | 183 | 451 | 1,427 | 192 | 1 | 0 |
| 4270000 | INT ON LNG-TRM DBT | SNP | 2,350 | 40 | 507 | 146 | 360 | 1,141 | 154 | 1 | 0 |
| 4270000 | INT ON LNG-TRM DBT | SNP | 2,350 | 40 | 507 | 146 | 360 | 1,141 | 154 | 1 | 0 |
| 4270000 | INT ON LNG-TRM DBT | SNP | 360,014 | 6,141 | 77,723 | 22,403 | 55,222 | 174,828 | 23,559 | 101 | 38 |
| 4280000 | AMT DBT DISC & EXP | SNP | 1,019 | 17 | 220 | 63 | 156 | 495 | 67 | 0 | 0 |
| 4280000 | AMT DBT DISC & EXP | SNP | 1,019 | 17 | 220 | 63 | 156 | 495 | 67 | 0 | 0 |
| 4280000 | AMT DBT DISC & EXP | SNP | 1,019 | 17 | 220 | 63 | 156 | 495 | 67 | 0 | 0 |
| 4280000 | AMT DBT DISC & EXP | SNP | 3,103 | 53 | 670 | 193 | 476 | 1,507 | 203 | 1 | 0 |
| 4280000 | AMT DBT DISC & EXP | SNP | 3,103 | 53 | 670 | 193 | 476 | 1,507 | 203 | 1 | 0 |
| 4280000 | AMT DBT DISC & EXP | SNP | 4,122 | 70 | 890 | 257 | 632 | 2,002 | 270 | 1 | 0 |
| 4280000 | AMT DBT DISC & EXP | SNP | 4,122 | 70 | 890 | 257 | 632 | 2,002 | 270 | 1 | 0 |
| 4280000 | AMT DBT DISC & EXP | SNP | 4,122 | 70 | 890 | 257 | 632 | 2,002 | 270 | 1 | 0 |
| 4281000 | AMORTZN OF LOSS | SNP | 640 | 11 | 138 | 40 | 98 | 311 | 42 | 0 | 0 |
| 4281000 | AMORTZN OF LOSS | SNP | 640 | 11 | 138 | 40 | 98 | 311 | 42 | 0 | 0 |
| 4281000 | AMORTZN OF LOSS | SNP | 640 | 11 | 138 | 40 | 98 | 311 | 42 | 0 | 0 |
| 4290000 | AMT PREM ON DEBT | SNP | -11 | 0 | -2 | -1 | -2 | -5 | -1 | 0 | 0 |
| 4290000 | AMT PREM ON DEBT | SNP | -11 | 0 | -2 | -1 | -2 | -5 | -1 | 0 | 0 |
| 4290000 | AMT PREM ON DEBT | SNP | -11 | 0 | -2 | -1 | -2 | -5 | -1 | 0 | 0 |
| 4310000 | OTHER INTEREST EXP | SNP | 9,138 | 156 | 1,973 | 569 | 1,402 | 4,437 | 598 | 3 | 1 |
| 4310000 | OTHER INTEREST EXP | SNP | 9,138 | 156 | 1,973 | 569 | 1,402 | 4,437 | 598 | 3 | 1 |
| 4310000 | OTHER INTEREST EXP | SNP | 9,138 | 156 | 1,973 | 569 | 1,402 | 4,437 | 598 | 3 | 1 |
| 4313000 | INT EXP ON REG LIAB | SNP | 4,987 | 85 | 1,077 | 310 | 765 | 2,422 | 326 | 1 | 1 |
| 4313000 | INT EXP ON REG LIAB | SNP | 4,987 | 85 | 1,077 | 310 | 765 | 2,422 | 326 | 1 | 1 |
| 4313000 | INT EXP ON REG LIAB | SNP | 4,987 | 85 | 1,077 | 310 | 765 | 2,422 | 326 | 1 | 1 |
| 4320000 | AFUDC - BORROWED | SNP | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4320000 | AFUDC - BORROWED | SNP | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4320000 | AFUDC - BORROWED | SNP | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4320000 | AFUDC - BORROWED | SNP | -16,003 | -273 | -3,455 | -996 | -2,455 | -7,771 | -1,047 | -4 | -2 |
| 4320000 | AFUDC - BORROWED | SNP | -16,003 | -273 | -3,455 | -996 | -2,455 | -7,771 | -1,047 | -4 | -2 |
| 4320000 | AFUDC - BORROWED | SNP | 4,753 | 81 | 1,026 | 296 | 729 | 2,308 | 311 | 1 | 1 |
| 4320000 | AFUDC - BORROWED | SNP | 4,753 | 81 | 1,026 | 296 | 729 | 2,308 | 311 | 1 | 1 |
| 4320000 | AFUDC - BORROWED | SNP | -11,250 | -192 | -2,429 | -700 | -1,726 | -5,463 | -736 | -3 | -1 |
| 4320000 | AFUDC - BORROWED | SNP | -11,250 | -192 | -2,429 | -700 | -1,726 | -5,463 | -736 | -3 | -1 |
| 4320000 | AFUDC - BORROWED | SNP | -11,250 | -192 | -2,429 | -700 | -1,726 | -5,463 | -736 | -3 | -1 |
| Grand Total | | | 333,845 | 5,330 | 64,928 | 18,520 | 53,333 | 168,847 | 22,753 | 97 | 37 |



Schedule M

Twelve Months Ending - December 2017
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

| FERC Account | FERC Secondary Acct | Alloc | Total | Calif | Oregon | Wash | Wyoming | Utah | Idaho | FERC | Other |
|----------------------|---------------------|----------|--------------|-----------|------------|-----------|------------|------------|-----------|----------|----------|
| 4098200 | 105105 | SO | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4098200 | 105127 | SCHMDEXP | 71 | 17 | 5 | 11 | 32 | 5 | 0 | 0 | 0 |
| 4098200 | 110200 | CAEE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4098200 | 120101 | BADDEBT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4098200 | 130100 | SO | 894 | 18 | 215 | 61 | 132 | 411 | 57 | 0 | 0 |
| 4098200 | 130400 | JBE | 23 | 17 | 5 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4098200 | 130550 | SO | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4098200 | 130700 | CAEE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4098200 | 130900 | SO | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4098200 | 505505 | SO | 2 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 |
| 4098200 | 610106 | JBE | 19 | 14 | 4 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4098200 | 610107 | SO | 2 | 1 | 0 | 0 | 0 | 1 | 0 | 0 | 0 |
| 4098200 | 7201051 | SO | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4098200 | 920145 | JBE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4098200 Total | | | 1,012 | 21 | 263 | 76 | 144 | 445 | 62 | 0 | 0 |
| 4098300 | 105100 | SO | 23,717 | 471 | 5,701 | 1,621 | 3,513 | 10,898 | 1,507 | 6 | 0 |
| 4098300 | 105120 | SCHMDEXP | 780,381 | 16,072 | 183,173 | 53,579 | 123,575 | 353,813 | 49,948 | 222 | 0 |
| 4098300 | 105121 | JBE | 21,927 | 980 | 15,937 | 5,011 | 0 | 0 | 0 | 0 | 0 |
| 4098300 | 105123 | SG | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4098300 | 105130 | CIAC | 60,292 | 1,970 | 15,619 | 3,922 | 6,537 | 29,233 | 3,011 | 0 | 0 |
| 4098300 | 105137 | SO | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4098300 | 105140 | SNPD | 1,759 | 57 | 456 | 114 | 191 | 853 | 88 | 0 | 0 |
| 4098300 | 105142 | SNP | 15,423 | 263 | 3,330 | 960 | 2,366 | 7,490 | 1,009 | 4 | 2 |
| 4098300 | 105145 | CAGE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4098300 | 105146 | SG | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4098300 | 105147 | SO | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4098300 | 105165 | SE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4098300 | 105170 | SE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4098300 | 105180 | CAGE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4098300 | 105205 | SE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4098300 | 105471 | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4098300 | 110100 | CAEE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4098300 | 110105 | SG | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4098300 | 1101051 | SG | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |



Schedule M

Twelve Months Ending - December 2017
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

| FERC Account | FERC Secondary Acct | Willow Wind Account Receivable | Alloc | Total | Calif | Oregon | Wash | Wyoming | Utah | Idaho | FERC | Other |
|--------------|---------------------|--|---------|--------|-------|--------|------|---------|--------|-------|------|-------|
| 4098300 | 120105 | Willow Wind Account Receivable | WA | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4098300 | 205100 | Coal Pile Inventory Adjustment | CAEE | 308 | 0 | 0 | 0 | 79 | 199 | 30 | 0 | 0 |
| 4098300 | 205210 | ERC (Emission Reduction Credit) Impairme | CAEE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4098300 | 205411 | PMI Sec 263A Adjustment | JBE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4098300 | 210105 | Self Insured Health Benefit | SO | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4098300 | 210120 | Prepaid Taxes-UT PUC | UT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4098300 | 210130 | Prepaid Taxes-ID PUC | IDU | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4098300 | 210200 | Prepaid Taxes-property taxes | GPS | -266 | -5 | -64 | -18 | -39 | -122 | -17 | 0 | 0 |
| 4098300 | 220100 | Bad Debts Allowance - Cash Basis | BADDEBT | 2,843 | 120 | 1,158 | 377 | 185 | 890 | 112 | 0 | 0 |
| 4098300 | 320110 | Transition Team Costs-UT | UT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4098300 | 320115 | Misc - Reg Assets/Reg Liab-Total | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4098300 | 320140 | May 2000 Transition Plan Costs-OR | OR | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4098300 | 320210 | Research & Exper. Sec. 174 Amort. | SO | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4098300 | 320220 | Glenrock Excluding Reclamation-UT rate o | UT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4098300 | 320230 | FAS 87/88 Writeoff-UT rate order | UT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4098300 | 320281 | Reg Asset - Post-Retirement Settlement L | SO | 331 | 7 | 80 | 23 | 49 | 152 | 21 | 0 | 0 |
| 4098300 | 320282 | Reg Asset - Post-Retirement Settlement L | UT | -372 | 0 | 0 | 0 | 0 | -372 | 0 | 0 | 0 |
| 4098300 | 320283 | Reg Asset - Post-Retirement Settlement L | WYU | 22 | 0 | 0 | 0 | 22 | 0 | 0 | 0 | 0 |
| 4098300 | 330100 | Amort. Pollution Control Facility | SG | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4098300 | 415110 | Def Reg Asset-Transmission Srvc Deposit | SG | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4098300 | 415115 | Reg Asset - UT STEP Pilot Programs Balan | OTHER | 5,488 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 5,488 |
| 4098300 | 415120 | Def Reg Asset-Foote Creek Contract | CAGE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4098300 | 415300 | Environmental Cleanup Accrual | SO | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4098300 | 415301 | Environmental Costs WA | WA | 321 | 0 | 0 | 321 | 0 | 0 | 0 | 0 | 0 |
| 4098300 | 415406 | Reg Asset Utah ECAM | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4098300 | 415423 | Contra PP&E Deer Creek | CAEE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4098300 | 415424 | Contra Reg Asset - Deer Creek Abandonmen | CAEE | 24,177 | 0 | 0 | 0 | 6,169 | 15,624 | 2,372 | 12 | 0 |
| 4098300 | 415425 | Contra Reg Asset - UMWVA Pension | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4098300 | 415500 | Cholla Pit Transact Costs-APS Amort | CAGE | 655 | 0 | 0 | 0 | 151 | 441 | 63 | 0 | 0 |
| 4098300 | 415510 | WA Disallowed Colstrip #3 Write-off | WA | 52 | 0 | 0 | 52 | 0 | 0 | 0 | 0 | 0 |
| 4098300 | 415555 | WY PCAM Def Net Power Costs | WYP | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4098300 | 415640 | IDAI Costs-Direct Access-CA | CA | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4098300 | 415650 | SB 1149-Related Reg Assets-OR | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4098300 | 415680 | OR Deferred Intevenor Funding Grants | OR | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |



Schedule M

Twelve Months Ending - December 2017
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

| FERC Account | FERC Secondary Acct | Alloc | Total | Calif | Oregon | Wash | Wyoming | Utah | Idaho | FERC | Other |
|--------------|---------------------|--|--------|--------|--------|--------|---------|------|-------|------|--------|
| 4098300 | 415700 | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4098300 | 415701 | Reg Liability BPA balancing accounts-OR | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4098300 | 415702 | CA Deferred Intervenor Funding | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4098300 | 415703 | Reg Asset - Lake Side Liq. | 27 | 27 | 0 | 0 | 27 | 0 | 0 | 0 | 0 |
| 4098300 | 415703 | Goodnoe Hills Liquidation Damages - WY | 21 | 21 | 0 | 0 | 21 | 0 | 0 | 0 | 0 |
| 4098300 | 415704 | Reg Liability - Tax Revenue Adjustment - | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4098300 | 415705 | Reg Liability - Tax Revenue Adjustment - | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4098300 | 415710 | Reg Liability - WA - Accelerated Depreci | 11,621 | 11,621 | 0 | 11,621 | 0 | 0 | 0 | 0 | 0 |
| 4098300 | 415801 | Contra RTO Grid West N/R Allowance | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4098300 | 415802 | Contra RTO Grid West N/R w/o-WA | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4098300 | 415803 | WA RTO Grid West N/R w/o | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4098300 | 415804 | RTO Grid West Notes Receivable-OR | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4098300 | 415805 | RTO Grid West Notes Receivable-WY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4098300 | 415806 | ID RTO Grid West N/R | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4098300 | 415822 | Reg Asset _ Pension MMT -UT | 283 | 283 | 0 | 0 | 0 | 283 | 0 | 0 | 0 |
| 4098300 | 415828 | Regulatory Asset - Post - Ret MMT - WY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4098300 | 415829 | Reg Asset - Post - Ret MMT - UT | 279 | 279 | 0 | 0 | 0 | 279 | 0 | 0 | 0 |
| 4098300 | 415840 | Reg Asset-Deferred OR Independent Evalua | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4098300 | 415850 | UNRECOVERED PLANT-POWERDALE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4098300 | 415852 | Powerdale Decommissioning Reg Asset - ID | 26 | 26 | 0 | 0 | 0 | 0 | 26 | 0 | 0 |
| 4098300 | 415853 | Powerdale Decommissioning Reg Asset - OR | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4098300 | 415854 | Powerdale Decommissioning Reg Asset - WA | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4098300 | 415855 | CA - January 2010 Storm Costs | 197 | 197 | 0 | 0 | 0 | 0 | 0 | 0 | 197 |
| 4098300 | 415856 | Powerdale Decommissioning Reg Asset - WY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4098300 | 415857 | ID - Deferred Overburden Costs | -93 | -93 | 0 | 0 | 0 | 0 | 0 | 0 | -93 |
| 4098300 | 415858 | WY - Deferred Overburden Costs | -262 | -262 | 0 | 0 | -262 | 0 | 0 | 0 | 0 |
| 4098300 | 415859 | WY - Deferred Advertising Costs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4098300 | 415865 | Reg Asset - UT MPA | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4098300 | 415867 | Reg Asset - CA Solar Feed-in Tariff | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4098300 | 415868 | Reg Asset - UT - Solar Incentive Program | -5,488 | -5,488 | 0 | 0 | 0 | 0 | 0 | 0 | -5,488 |
| 4098300 | 415870 | Deferred Excess Net Power Costs-CA | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4098300 | 415871 | Deferred Excess Net Power Costs-WY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4098300 | 415872 | Deferred Excess Net Power Costs - WY 08 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4098300 | 415876 | Deferred Excess Net PowerCosts - OR | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4098300 | 415880 | Deferred UT Independent Evaluation Fee | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |



Schedule M

Twelve Months Ending - December 2017
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

| FERC Account | FERC Secondary Acct | Alloc | Total | Calif | Oregon | Wash | Wyoming | Utah | Idaho | FERC | Other |
|--------------|---------------------|-------|--------|-------|--------|------|---------|------|-------|------|--------|
| 4098300 | 415881 | OTHER | 2,683 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,683 |
| 4098300 | 415883 | OTHER | -447 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -447 |
| 4098300 | 415890 | IDU | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4098300 | 415891 | WYP | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4098300 | 415893 | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4098300 | 415895 | OR | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4098300 | 415896 | WA | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4098300 | 415897 | CA | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4098300 | 415898 | CAEE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4098300 | 415900 | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4098300 | 415902 | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4098300 | 415911 | CA | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4098300 | 415912 | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4098300 | 415913 | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4098300 | 415914 | UT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4098300 | 415915 | WYP | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4098300 | 415926 | OR | 1,121 | 0 | 1,121 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4098300 | 415927 | WA | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4098300 | 415938 | CA | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4098300 | 425100 | IDU | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4098300 | 425105 | OTHER | -40 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -40 |
| 4098300 | 425125 | CAEE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4098300 | 425205 | SO | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4098300 | 425215 | SNPD | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4098300 | 425250 | CAGE | 15 | 0 | 0 | 0 | 4 | 10 | 1 | 0 | 0 |
| 4098300 | 425260 | CAGW | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4098300 | 425280 | OTHER | 137 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 137 |
| 4098300 | 425295 | CAGW | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4098300 | 425360 | CAGW | 172 | 7 | 126 | 39 | 0 | 0 | 0 | 0 | 0 |
| 4098300 | 430100 | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4098300 | 430111 | OTHER | -5,145 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -5,145 |
| 4098300 | 430112 | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4098300 | 430113 | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |



Schedule M

Twelve Months Ending - December 2017
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

| FERC Account | FERC Secondary Acct | Alloc | Total | Calif | Oregon | Wash | Wyoming | Utah | Idaho | FERC | Other |
|--------------|---------------------|-------|--------|-------|--------|-------|---------|--------|-------|------|--------|
| 4098300 | 430117 | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4098300 | 505115 | SO | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4098300 | 505125 | CAEE | 1,917 | 0 | 0 | 0 | 489 | 1,239 | 188 | 0 | 0 |
| 4098300 | 505140 | SO | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4098300 | 505160 | CA | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4098300 | 505170 | CAGE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4098300 | 505200 | SE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4098300 | 505400 | SO | 1,053 | 21 | 253 | 72 | 156 | 484 | 67 | 0 | 0 |
| 4098300 | 505500 | SO | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4098300 | 505510 | JBE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4098300 | 505600 | SO | -54 | -1 | -13 | -4 | -8 | -25 | -3 | 0 | 0 |
| 4098300 | 505601 | JBE | -16 | -1 | -11 | -4 | -4 | 0 | 0 | 0 | 0 |
| 4098300 | 505700 | SO | 1,600 | 32 | 385 | 109 | 237 | 735 | 102 | 0 | 0 |
| 4098300 | 605301 | SO | 26,154 | 519 | 6,287 | 1,788 | 3,874 | 12,018 | 1,661 | 7 | 0 |
| 4098300 | 605710 | OTHER | 357 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 357 |
| 4098300 | 605715 | CAEE | 165 | 0 | 0 | 0 | 42 | 107 | 16 | 0 | 0 |
| 4098300 | 610000 | JBE | -160 | -7 | -116 | -37 | 0 | 0 | 0 | 0 | 0 |
| 4098300 | 610005 | SO | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4098300 | 610100 | JBE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4098300 | 610111 | JBE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4098300 | 610114 | JBE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4098300 | 610115 | JBE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4098300 | 610130 | OR | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4098300 | 610135 | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4098300 | 610140 | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4098300 | 610141 | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4098300 | 610142 | UT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4098300 | 610143 | WA | -628 | 0 | 0 | -628 | 0 | 0 | 0 | 0 | 0 |
| 4098300 | 610144 | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4098300 | 610145 | OTHER | -2,102 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -2,102 |
| 4098300 | 610146 | OR | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4098300 | 610148 | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4098300 | 610149 | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4098300 | 705210 | SO | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |



Schedule M

Twelve Months Ending - December 2017
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

| FERC Account | FERC Secondary Acct | Alloc | Total | Calif | Oregon | Wash | Wyoming | Utah | Idaho | FERC | Other |
|--------------|---------------------|--|--------|-------|--------|------|---------|------|-------|------|-------|
| 4098300 | 705230 | West Valley Lease Reduction - WA | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4098300 | 705231 | West Valley Lease Reduction - OR | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4098300 | 705232 | West Valley Lease Reduction - CA | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4098300 | 705233 | West Valley Lease Reduction - ID | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4098300 | 705234 | West Valley Lease Reduction - WY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4098300 | 705235 | West Valley Lease Reduction - UT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4098300 | 705240 | CA Alternative Rate for Energy Program(C | 136 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 136 |
| 4098300 | 705241 | Reg Liability - CA California Alternativ | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4098300 | 705245 | REG LIABILITY - OR DIRECT ACCESS 5 YEAR | 1,419 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,419 |
| 4098300 | 705250 | A&G Credit-WA | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4098300 | 705251 | A&G Credit-OR | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4098300 | 705252 | A&G Credit-CA | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4098300 | 705253 | A&G Credit-ID | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4098300 | 705254 | A&G Credit-WY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4098300 | 705260 | March 2006 Transition Plan costs-WA | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4098300 | 705261 | Reg Liability - Sale of renewable Energy | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4098300 | 705262 | Reg Liability - Sale of REC's-ID | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4098300 | 705263 | Reg Liability - Sale of REC's-WA | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4098300 | 705265 | Reg Liab - OR Energy Conservation Charge | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4098300 | 705266 | Reg Liability - Energy Savings Assistanc | -178 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -178 |
| 4098300 | 705267 | Reg Liability - WA Decoupling Mechanism | 1,255 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,255 |
| 4098300 | 705301 | Reg Liability - OR 2010 Protocol Def | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4098300 | 705305 | Reg Liability-CA Gain on Sale of Asset | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4098300 | 705336 | Reg Liability - Sale of Renewable Energy | -408 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -408 |
| 4098300 | 705337 | Regulatory Liability - Sale of Renewable | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4098300 | 705400 | Reg Liability - OR Injuries & Damages Re | -1,237 | 0 | -1,237 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4098300 | 705420 | Reg Liability - CA GHG Allowance Revenue | 1,927 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,927 |
| 4098300 | 705451 | Reg Liability - OR Property Insurance Re | -5,833 | 0 | -5,833 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4098300 | 705453 | Reg Liability - ID Property Insurance Re | 107 | 0 | 0 | 0 | 0 | 0 | 107 | 0 | 0 |
| 4098300 | 705455 | Reg Liability - WY Property Insurance Re | 333 | 0 | 0 | 0 | 333 | 0 | 0 | 0 | 0 |
| 4098300 | 705500 | Reg Liability - Powerdale Decommissionin | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4098300 | 705514 | Regulatory Liability - OR Deferred Exces | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4098300 | 705515 | Regulatory Liability - OR Deferred Exces | 4,748 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 4,748 |
| 4098300 | 705517 | Regulatory Liability - UT Deferred Exces | -841 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -841 |



Schedule M

Twelve Months Ending - December 2017
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

| FERC Account | FERC Secondary Acct | Alloc | Total | Calif | Oregon | Wash | Wyoming | Utah | Idaho | FERC | Other |
|----------------------|---------------------|---|----------------|---------------|----------------|---------------|----------------|----------------|---------------|------------|---------------|
| 4098300 | 705518 | Regulatory Liability - WA Deferred Exces | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4098300 | 705519 | Regulatory Liability - WA Deferred Exces | 9,556 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 9,556 |
| 4098300 | 705521 | Regulatory Liability - WY Deferred Exces | 4,713 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 4,713 |
| 4098300 | 705522 | Regulatory Liability - UT REC's in Rates | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4098300 | 705523 | Regulatory Liability - WA RECS in Rates | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4098300 | 705525 | Regulatory Liability - OR RECS in Rates | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4098300 | 705526 | Regulatory Liability - CA Solar Feed-in | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4098300 | 705527 | Regulatory Liability - CA Solar Feed-in | -130 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -130 |
| 4098300 | 705530 | Regulatory Liability - UT Solar Feed-in | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4098300 | 705531 | Regulatory Liability - UT Solar Feed-in | 4,037 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 4,037 |
| 4098300 | 705536 | Regulatory Liability - CA GreenHouse Gas | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4098300 | 705600 | RegLiability - OR 2012 GRC Giveback | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4098300 | 705700 | Reg Liability - Current Reclass - Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4098300 | 715050 | Microsoft Software License Liability | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4098300 | 715100 | MCI FOG Wire Lease | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4098300 | 715105 | MCI FOG Wire Lease | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4098300 | 715350 | Misc. Deferred Credits | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4098300 | 715720 | NW Power Act-WA | -532 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -532 |
| 4098300 | 715810 | Chehalis WA EFSEC CO2 Mitigation Obligat | -119 | -5 | -87 | -27 | 0 | 0 | 0 | 0 | 0 |
| 4098300 | 720200 | Deferred Comp Plan Benefits-PPL | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4098300 | 720300 | Pension / Retirement (Accrued / Prepaid) | -77 | -2 | -18 | -5 | -11 | -35 | -5 | 0 | 0 |
| 4098300 | 720400 | Suppl. Exec. Retirement Plan (SERP) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4098300 | 720550 | Accrued CIC Severance | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4098300 | 720560 | Pension Liability - UMWVA Withdrawal Obli | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4098300 | 740100 | Post Merger Loss-Reacquired Debt | 640 | 11 | 138 | 40 | 98 | 311 | 42 | 0 | 0 |
| 4098300 | 910245 | Contra Receivable from Joint Owners | -2,766 | -55 | -665 | -189 | -410 | -1,271 | -176 | -1 | 0 |
| 4098300 | 910530 | Injuries and Damages Reserve | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4098300 | 910560 | SMUD Revenue Imputation-UT reg liab | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4098300 | 910905 | Bridger Coal Company Underground Mine Co | 298 | 13 | 216 | 68 | 0 | 0 | 0 | 0 | 0 |
| 4098300 | 910910 | PMIBridger Section 471 Adj | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4098300 | 920110 | PMI/WY Extraction Tax | 153 | 7 | 111 | 35 | 0 | 0 | 0 | 0 | 0 |
| 4098300 Total | | | 987,653 | 20,475 | 226,046 | 78,840 | 147,386 | 433,232 | 60,170 | 253 | 21,251 |
| 4099200 | 105127 | Book Depreciation Allocated to Medicare | -11 | 0 | -2 | -1 | -2 | -5 | -1 | 0 | 0 |
| 4099200 | 110200 | Tax Depletion - Deer Creek | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |



Schedule M

Twelve Months Ending - December 2017
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

| FERC Account | FERC Secondary Acct | Alloc | Total | Calif | Oregon | Wash | Wyoming | Utah | Idaho | FERC | Other |
|----------------------|---------------------|---|---------------|------------|--------------|--------------|--------------|---------------|--------------|-----------|----------|
| 4099200 | 1102051 | CAEE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4099200 | 120100 | TAX PERCENTAGE DEPLETION - DEDUCTION | 65 | 14 | 4 | 10 | 31 | 4 | 0 | 0 | 0 |
| 4099200 | 120200 | Preferred Dividend - PPL | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4099200 | 130560 | Trapper Mine Dividend Deduction | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4099200 | 130600 | MEHC Insurance Services-Receiveable | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4099200 | 130600 | Tax Exempt Interest (No AMT) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4099200 | 130605 | Tax Exempt Interest - CA IOU | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4099200 | 130910 | SPI 404(K) Contribution | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4099200 | 305100 | Amort of Projects-Klamath Engineering | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4099200 | 620100 | 2004 JCA-Qualified Prod Activities Deduc | 34,219 | 525 | 8,669 | 2,782 | 5,198 | 14,975 | 2,058 | 12 | 0 |
| 4099200 | 620101 | PMI 2004 JCA-Qualified Prod Activities D | 1,621 | 72 | 1,178 | 370 | 0 | 0 | 0 | 0 | 0 |
| 4099200 | 720105 | MEDICARE SUBSIDY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4099200 | 910900 | PMI Depletion | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4099200 | 910918 | PMI Overriding Royalty | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4099200 | 920105 | PMI Tax Exempt Interest Income | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4099200 Total | | | 35,894 | 599 | 9,858 | 3,156 | 5,206 | 15,001 | 2,062 | 12 | 0 |
| 4099300 | 105101 | Capitalized Labor Cost for Power tax Inpu | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4099300 | 105122 | Repair Deduction | 126,757 | 1,946 | 32,111 | 10,307 | 19,255 | 55,471 | 7,623 | 43 | 0 |
| 4099300 | 105125 | Tax Depreciation | 859,466 | 18,198 | 224,617 | 60,216 | 117,941 | 384,135 | 49,077 | 189 | 0 |
| 4099300 | 105126 | PMITax Depreciation | 7,752 | 346 | 5,634 | 1,771 | 0 | 0 | 0 | 0 | 0 |
| 4099300 | 105137 | Capitalized Depreciation | 5,236 | 104 | 1,259 | 358 | 776 | 2,406 | 333 | 1 | 0 |
| 4099300 | 105141 | AFUDC - DEBT | 11,197 | 191 | 2,417 | 697 | 1,717 | 5,437 | 733 | 3 | 1 |
| 4099300 | 1051412 | AFUDC - Equity | 19,841 | 338 | 4,283 | 1,235 | 3,043 | 9,635 | 1,298 | 6 | 2 |
| 4099300 | 105143 | Basis Intangible Difference | 152 | 3 | 37 | 10 | 23 | 70 | 10 | 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 | 7,285 | 145 | 1,751 | 498 | 1,079 | 3,347 | 463 | 2 | 0 |
| 4099300 | 105153 | Contract Liability Basis Adjustment -Che | -119 | -5 | -87 | -27 | 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) | 1,228 | 55 | 892 | 281 | 0 | 0 | 0 | 0 | 0 |
| 4099300 | 105175 | Removal Cost (net of salvage) | 44,484 | 883 | 10,694 | 3,041 | 6,589 | 20,440 | 2,826 | 12 | 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 |



Schedule M

Twelve Months Ending - December 2017
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

| FERC Account | FERC Secondary Acct | Alloc | Total | Calif | Oregon | Wash | Wyoming | Utah | Idaho | FERC | Other |
|--------------|---------------------|--|--------|-------|--------|-------|---------|--------|-------|------|-------|
| 4099300 | 1052203 | Cholla SHL-NOPA (Lease Amortization) | 269 | 0 | 0 | 0 | 62 | 181 | 26 | 0 | 0 |
| 4099300 | 105470 | Book Gain/Loss on Land Sales | 272 | 5 | 65 | 19 | 40 | 125 | 17 | 0 | 0 |
| 4099300 | 110200 | Depletion - Tax Percentage Deduction | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4099300 | 1102051 | Tax Percentage Depletion - Deduction | 29 | 0 | 0 | 0 | 7 | 19 | 3 | 0 | 0 |
| 4099300 | 120105 | Willow Wind Account Receivable | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4099300 | 205025 | PMI - Fuel Cost Adjustment | -2,099 | -94 | -1,526 | -480 | 0 | 0 | 0 | 0 | 0 |
| 4099300 | 205200 | Coal M&S Inventory Write-Off | 1,083 | 35 | 280 | 70 | 117 | 525 | 54 | 0 | 0 |
| 4099300 | 205411 | PMISEC 263A Adjustment | 3,893 | 174 | 2,829 | 890 | 0 | 0 | 0 | 0 | 0 |
| 4099300 | 210000 | PREPAID IBEW 57 MEDICAL | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4099300 | 210100 | Prepaid Taxes-OR PUC | 73 | 0 | 73 | 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 | -16 | 0 | 0 | 0 | 0 | -16 | 0 | 0 | 0 |
| 4099300 | 210130 | Prepaid Taxes-ID PUC | 66 | 0 | 0 | 0 | 0 | 0 | 66 | 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 | -39 | -1 | -9 | -3 | -6 | -18 | -2 | 0 | 0 |
| 4099300 | 210185 | Prepaid Aircraft Maintenance Costs | 61 | 1 | 15 | 5 | 9 | 27 | 4 | 0 | 0 |
| 4099300 | 210190 | Prepaid Water Rights | -54 | 0 | 0 | 0 | -12 | -36 | -5 | 0 | 0 |
| 4099300 | 210195 | Prepaid Surety Bond Costs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 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 | 320271 | Contra Reg Asset - Pension Plan CTG | 1,641 | 33 | 394 | 112 | 243 | 754 | 104 | 0 | 0 |
| 4099300 | 320290 | LT Prepaid IBEW 57 Pension Contribution | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4099300 | 320291 | Prepaid IBEW 57 Pension Contribution - C | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4099300 | 415110 | Def Reg Asset-Transmission Svc Deposit | -151 | -2 | -38 | -12 | -23 | -66 | -9 | 0 | 0 |
| 4099300 | 415120 | DEFERRED REG ASSET - FOOTE CREEK CONTRAC | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4099300 | 415300 | Hazardous Waste Clean-up Costs | 30,172 | 599 | 7,253 | 2,062 | 4,469 | 13,864 | 1,917 | 8 | 0 |
| 4099300 | 415301 | Hazardous Waste Clean-up Costs-WA | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |



Schedule M

Twelve Months Ending - December 2017
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

| FERC Account | FERC Secondary Acct | Alloc | Total | Calif | Oregon | Wash | Wyoming | Utah | Idaho | FERC | Other |
|--------------|---------------------|-------|---------|-------|--------|--------|---------|---------|--------|------|-------|
| 4099300 | 415410 | CAEE | 13,709 | 0 | 0 | 0 | 3,498 | 8,859 | 1,345 | 0 | 7 |
| 4099300 | 415411 | CA | -216 | -216 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4099300 | 415412 | IDU | -437 | 0 | 0 | 0 | 0 | 0 | -437 | 0 | 0 |
| 4099300 | 415413 | OR | -1,841 | 0 | -1,841 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4099300 | 415414 | UT | 2,669 | 0 | 0 | 0 | 0 | 2,669 | 0 | 0 | 0 |
| 4099300 | 415416 | WYU | 748 | 0 | 0 | 0 | 748 | 0 | 0 | 0 | 0 |
| 4099300 | 415417 | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4099300 | 415418 | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4099300 | 415419 | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4099300 | 415420 | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4099300 | 415422 | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4099300 | 415501 | IDU | 19 | 0 | 0 | 0 | 0 | 0 | 19 | 0 | 0 |
| 4099300 | 415502 | OR | 31 | 0 | 31 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4099300 | 415530 | IDU | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4099300 | 415531 | UT | 4,400 | 0 | 0 | 0 | 0 | 4,400 | 0 | 0 | 0 |
| 4099300 | 415532 | WYP | 800 | 0 | 0 | 0 | 800 | 0 | 0 | 0 | 0 |
| 4099300 | 415545 | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4099300 | 415585 | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4099300 | 415655 | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4099300 | 415675 | OTHER | -83 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -83 |
| 4099300 | 415676 | OTHER | -28 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -28 |
| 4099300 | 415677 | OTHER | -13 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -13 |
| 4099300 | 415680 | OTHER | 125 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 125 |
| 4099300 | 415700 | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4099300 | 415701 | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4099300 | 415703 | WYP | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4099300 | 415705 | WYP | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4099300 | 415750 | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4099300 | 415801 | CAGW | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4099300 | 415803 | WA | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4099300 | 415804 | OR | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4099300 | 415815 | SO | -31,056 | -616 | -7,466 | -2,123 | -4,600 | -14,270 | -1,973 | -8 | 0 |
| 4099300 | 415821 | WYP | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4099300 | 415845 | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |



Schedule M

Twelve Months Ending - December 2017
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

| FERC Account | FERC Secondary Acct | Alloc | Total | Calif | Oregon | Wash | Wyoming | Utah | Idaho | FERC | Other |
|--------------|---------------------|--|--------|--------|--------|------|---------|------|-------|------|--------|
| 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 | 64 | 64 | 0 | 0 | 0 | 0 | 0 | 0 | 64 |
| 4099300 | 415863 | Reg Asset - UT Subscriber Solar Program | 239 | 239 | 0 | 0 | 0 | 239 | 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 | -217 | -217 | 0 | 0 | 0 | 0 | 0 | 0 | -217 |
| 4099300 | 415869 | Reg Asset - CA Deferred Net Power Costs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4099300 | 415870 | CA Def Excess NPC | -1,251 | -1,251 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4099300 | 415874 | Deferred Excess Net Power Costs - WY 08 | -2,886 | -2,886 | 0 | 0 | 0 | 0 | 0 | 0 | -2,886 |
| 4099300 | 415875 | Deferred Excess Net Power Costs - UT | -5,306 | -5,306 | 0 | 0 | 0 | 0 | 0 | 0 | -5,306 |
| 4099300 | 415876 | Deferred Excess Net Power Costs - OR | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4099300 | 415878 | REG ASSET - UT LIQUIDATED DAMAGES NAUGHT | -35 | -35 | 0 | 0 | 0 | -35 | 0 | 0 | 0 |
| 4099300 | 415879 | Reg Asset - WY Liquidation Damages N2 | -6 | -6 | 0 | 0 | -6 | 0 | 0 | 0 | 0 |
| 4099300 | 415880 | UT Def Independent Evaluation Fee | -247 | -247 | 0 | 0 | 0 | -247 | 0 | 0 | 0 |
| 4099300 | 415882 | Deferral of Renewable Energy Credit - WA | -703 | -703 | 0 | 0 | 0 | 0 | 0 | 0 | -703 |
| 4099300 | 415884 | Reg Asset - Current Reclass - Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4099300 | 415885 | Reg Asset - Noncurrent Reclass - Other | 247 | 247 | 0 | 0 | 0 | 0 | 0 | 0 | 247 |
| 4099300 | 415886 | Reg Asset - ID Deferred Excess Net Power | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4099300 | 415888 | Reg Asset - UT Deferred Excess Net Power | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4099300 | 415892 | Deferred Excess Net Power Costs - ID 09 | -2,896 | -2,896 | 0 | 0 | 0 | 0 | 0 | 0 | -2,896 |
| 4099300 | 415893 | OR - MEHC Transition Service Costs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4099300 | 415894 | Reg Asset - REC Sales Deferral - CA - No | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4099300 | 415896 | WA - Chehalis Plant Revenue Requirement | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4099300 | 415897 | Reg Asset MEHC Transition Service Costs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4099300 | 415898 | Deferred Coal Costs - Naughton Contract | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4099300 | 415900 | OR SB 408 Recovery | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |



Schedule M

Twelve Months Ending - December 2017
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

| FERC Account | FERC Secondary Acct | Alloc | Total | Calif | Oregon | Wash | Wyoming | Utah | Idaho | FERC | Other |
|--------------|---------------------|--|--------|-------|--------|------|---------|--------|-------|------|--------|
| 4099300 | 415901 | Reg Asset - WY Deferred Excess Net Power | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4099300 | 415903 | Reg Asset - REC Sales Deferral - WA | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4099300 | 415904 | Reg Asset - WY REC's in Rates - Current | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4099300 | 415905 | Reg Asset - OR REC's in Rates - Current | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4099300 | 415906 | Reg Asset - REC Sales Deferral - OR - No | 301 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 301 |
| 4099300 | 415907 | Reg Asset - CA Solar Feed-in Tariff - Cu | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4099300 | 415908 | Reg Asset - OR Solar Feed-In Tariff - Cu | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4099300 | 415910 | Reg Asset - Naughton Unit #3 Costs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4099300 | 415917 | Reg Asset - Naughton Unit #3 Costs - CA | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4099300 | 415918 | Reg Asset - RPS Compliance Purchases | -340 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -340 |
| 4099300 | 415920 | Reg Asset - Depreciation Increase - ID | -870 | 0 | 0 | 0 | 0 | 0 | -870 | 0 | 0 |
| 4099300 | 415921 | Reg Asset - Depreciation Increase - UT | -128 | 0 | 0 | 0 | 0 | -128 | 0 | 0 | 0 |
| 4099300 | 415922 | Reg Asset - Depreciation Increase - WY | -442 | 0 | 0 | 0 | -442 | 0 | 0 | 0 | 0 |
| 4099300 | 415923 | Reg Asset - Carbon Unrecovered Plant - I | -479 | 0 | 0 | 0 | 0 | 0 | -479 | 0 | 0 |
| 4099300 | 415924 | Reg Asset - Carbon Unrecovered Plant - U | -3,445 | 0 | 0 | 0 | 0 | -3,445 | 0 | 0 | 0 |
| 4099300 | 415925 | Reg Asset - Carbon Unrecovered Plant - W | -1,158 | 0 | 0 | 0 | -1,158 | 0 | 0 | 0 | 0 |
| 4099300 | 415930 | Reg Asset - Carbon Decommissioning - ID | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4099300 | 415931 | Reg Asset - Carbon Decommissioning - UT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4099300 | 415932 | Reg Asset - Carbon Decommissioning - WY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4099300 | 415933 | Reg Liability - Contra - Carbon Decommis | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4099300 | 415934 | Reg Liability - Contra - Carbon Decommis | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4099300 | 415935 | Reg Liability - Contra - Carbon Decommis | -535 | 0 | 0 | 0 | -535 | 0 | 0 | 0 | 0 |
| 4099300 | 415936 | REG ASSET - CARBON PLANT DECOMMISSIONING | -1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4099300 | 425100 | Deferred Regulatory Expense- IDU | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4099300 | 425102 | Reg Asset - CA GreenHouse Gas Allowance | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4099300 | 425103 | Reg Asset - Other Regulatory Assets - Cu | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4099300 | 425104 | Reg Asset - OR Asset Sale Gain Giveback | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4099300 | 425205 | Misc Def Dr-Prop Damage Repairs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4099300 | 425210 | Amort of Debt Disc & Exp | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4099300 | 425215 | Unearned Joint Use Pole Contact Revenue | -24 | -1 | -6 | -2 | -3 | -12 | -1 | 0 | 0 |
| 4099300 | 425225 | Duke/Hermiston Contract Renegotiation | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4099300 | 425295 | BPA Conservation Rate Credit | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4099300 | 425380 | Idaho Customer Balancing Account | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4099300 | 425400 | UT Kalamath Relicensing Costs | -3,593 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -3,593 |



Schedule M

Twelve Months Ending - December 2017
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

| FERC Account | FERC Secondary Acct | Alloc | Total | Calif | Oregon | Wash | Wyoming | Utah | Idaho | FERC | Other |
|--------------|---------------------|--|--------|-------|--------|------|---------|------|-------|------|--------|
| 4099300 | 425700 | TROJID | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4099300 | 425800 | Allowance for Doubtful A/C-Grid West W/O | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4099300 | 430100 | Customer Service / Weatherization | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4099300 | 430110 | Reg Asset balance reclass | -2,102 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -2,102 |
| 4099300 | 430111 | Reg Asset - SB 1149 Balance Reclass | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4099300 | 430112 | Reg Asset - Other - Balance Reclass | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 |
| 4099300 | 430113 | Reg Asset - Def NPC Balance Reclass | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4099300 | 505115 | Sales & Use Tax Accrual | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4099300 | 505125 | Accrued Royalties | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4099300 | 505140 | Purchase Card Trans Provision | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4099300 | 505170 | West Valley Contract Termination Fee Acc | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4099300 | 505400 | Bonus Liability | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4099300 | 505510 | Vacation Accrual - PMI | 22 | 1 | 16 | 5 | 0 | 0 | 0 | 0 | 0 |
| 4099300 | 505520 | PMI Bonus Accrual | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4099300 | 505600 | IGC Vacation Accrual | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4099300 | 605101 | Trojan Decommissioning Costs - WA | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4099300 | 605102 | Trojan Decommissioning Costs - OR | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4099300 | 605710 | Reverse Accrued Final Reclamation | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4099300 | 610000 | PMI Coal Mine Development | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4099300 | 610100 | PMIDEVT COST AMORT | -593 | -27 | -431 | -136 | 0 | 0 | 0 | 0 | 0 |
| 4099300 | 6101001 | AMORT NOPAS 99-00 RAR | 51 | 1 | 12 | 3 | 8 | 23 | 3 | 0 | 0 |
| 4099300 | 610110 | Ptax NOPAs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4099300 | 610111 | Bridger Coal Company Gain/Loss on Assets | -573 | -26 | -416 | -131 | 0 | 0 | 0 | 0 | 0 |
| 4099300 | 610114 | PMI EITF Pre Stripping Costs | -892 | -40 | -648 | -204 | 0 | 0 | 0 | 0 | 0 |
| 4099300 | 610130 | 781 Shopping Incentive_OR | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4099300 | 610135 | SB1149 Costs_OR OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4099300 | 610140 | OR Rate Refunds | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4099300 | 610141 | WA Rate Refunds | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4099300 | 610142 | Reg. Liability - UT Home Energy Lifeline | 3 | 0 | 0 | 0 | 0 | 0 | 3 | 0 | 0 |
| 4099300 | 610143 | REG LIABILITY - WA LOW ENERGY PROGRAM | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4099300 | 610145 | REG LIAB-DSM | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4099300 | 610146 | OR Reg Asset/Liability Consolidation | 1 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4099300 | 610148 | Reg Liability - Def NPC Balance Reclass | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4099300 | 610149 | Reg Liability - SB 1149 Balance Reclass | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |



Schedule M

Twelve Months Ending - December 2017
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

| FERC Account | FERC Secondary Acct | Alloc | Total | Calif | Oregon | Wash | Wyoming | Utah | Idaho | FERC | Other |
|--------------|---------------------|--|--------|-------|--------|------|---------|--------|-------|------|-------|
| 4099300 | 705200 | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4099300 | 705210 | Property Insurance(Injuries & Damages) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4099300 | 705232 | CA West Valley Lease Reduction | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4099300 | 705233 | West Valley Lease Reduction - ID | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4099300 | 705234 | West Valley Lease Reduction - WY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4099300 | 705235 | UT West Valley Lease Reduction | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4099300 | 705250 | A&G Credit - WA | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4099300 | 705251 | A&G Credit-OR | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4099300 | 705252 | A&G Credit-CA | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4099300 | 705253 | A&G Credit - ID | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4099300 | 705254 | A&G Credit - WY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4099300 | 705261 | Reg Liability - Sale of Renewable Energy | 34 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 34 |
| 4099300 | 705265 | Reg Liab - OR Energy Conservation Charge | -485 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -485 |
| 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 | -1,908 | 0 | 0 | 0 | 0 | -1,908 | 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 | -247 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -247 |
| 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 | -1,106 | -22 | -266 | -76 | -164 | -508 | -70 | 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 | -410 | -8 | -99 | -28 | -61 | -188 | -26 | 0 | 0 |
| 4099300 | 720550 | Accrued CIC Severance | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |



Schedule M

Twelve Months Ending - December 2017
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

| FERC Account | FERC Secondary Acct | Alloc | Total | Calif | Oregon | Wash | Wyoming | Utah | Idaho | FERC | Other |
|------------------------------------|---------------------|--|------------------|---------------|----------------|----------------|----------------|----------------|---------------|------------|----------------|
| 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 | 23,871 | 474 | 5,738 | 1,632 | 3,536 | 10,969 | 1,516 | 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 | | | 1,099,784 | 21,225 | 287,571 | 79,992 | 156,952 | 502,721 | 63,563 | 268 | -17,600 |
| Grand Total | | | 2,124,343 | 42,319 | 523,738 | 162,064 | 309,688 | 951,400 | ### | 533 | 3,652 |
| Total Schedule M Additions | | | 988,665 | 20,496 | 226,309 | 78,916 | 147,530 | 433,677 | 60,232 | 253 | 21,251 |
| Total Schedule M Deductions | | | 1,135,678 | 21,823 | 297,429 | 83,148 | 162,158 | 517,722 | 65,624 | 280 | -17,600 |
| Total Schedule M | | | -147,013 | -1,328 | -71,120 | -4,232 | -14,628 | -84,045 | -5,392 | -27 | 38,851 |

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



Deferred Income Tax Expense

Twelve Months Ending - December 2017

Allocation Method - Factor West Control Area

(Allocated in Thousands)

| FERC Account | FERC Secondary Acct | Alloc | Total | Calif | Oregon | Wash | Wyoming | Utah | Idaho | FERC | Other |
|--------------|---|---------|---------|-------|--------|--------|---------|---------|--------|------|-------|
| 4101000 | 100105 190FAS 109 DEF TAX LIAB WA-NUTIL | WA | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4101000 | 105101 Capitalized Labor Cost for Powertax Inpu | SO | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4101000 | 105121 282PMI Book Depreciation | CAEW | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4101000 | 105122 Repair Deduction | SG | 48,106 | 739 | 12,187 | 3,912 | 7,308 | 21,052 | 2,893 | 16 | 0 |
| 4101000 | 105125 Tax Depreciation | TAXDEPR | 326,176 | 6,907 | 85,244 | 22,853 | 44,760 | 145,783 | 18,625 | 72 | 0 |
| 4101000 | 105126 282DIT PMIDepreciation-Tax | JBE | 2,942 | 131 | 2,138 | 672 | 0 | 0 | 0 | 0 | 0 |
| 4101000 | 105137 Capitalized Depreciation | SO | 1,987 | 39 | 478 | 136 | 294 | 913 | 126 | 1 | 0 |
| 4101000 | 105141 AFUDC Debt | SNP | 4,249 | 72 | 917 | 264 | 652 | 2,064 | 278 | 1 | 0 |
| 4101000 | 105141 AFUDC Equity | SNP | 7,530 | 128 | 1,626 | 469 | 1,155 | 3,657 | 493 | 2 | 1 |
| 4101000 | 105143 282Basis Intangible Difference | SO | 58 | 1 | 14 | 4 | 9 | 27 | 4 | 0 | 0 |
| 4101000 | 105147 Sec 1031 Like Kind Exchange | SO | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4101000 | 105148 Mine Safety Sec. 179E Election - PPW | CAEE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4101000 | 105149 Mine Safety Sec. 179E Election - PMI | JBE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4101000 | 105152 Gain / (Loss) on Prop. Disposition | GPS | 2,765 | 55 | 665 | 189 | 410 | 1,270 | 176 | 1 | 0 |
| 4101000 | 105153 Contract Liability Basis Adjustment -Che | CAGW | (45) | (2) | (33) | (10) | 0 | 0 | 0 | 0 | 0 |
| 4101000 | 105165 Coal Mine Development | SE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4101000 | 105170 Coal Mine Extension | SE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4101000 | 105171 PMI Coal Mine Extension Costs | JBE | 466 | 21 | 339 | 106 | 0 | 0 | 0 | 0 | 0 |
| 4101000 | 105175 Cost of Removal | GPS | 16,882 | 335 | 4,058 | 1,154 | 2,501 | 7,757 | 1,072 | 4 | 0 |
| 4101000 | 1052203 Cholla SHL NOPA (Lease Amortization) | CAGE | 102 | 0 | 0 | 0 | 24 | 69 | 10 | 0 | 0 |
| 4101000 | 105470 282Book Gain/Loss on Land Sales | GPS | 103 | 2 | 25 | 7 | 15 | 47 | 7 | 0 | 0 |
| 4101000 | 110200 IGC Tax Percentage Depletion Deduct | CAEE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4101000 | 110205 SRC Tax Percentage Depletion Deduct | CAEE | 11 | 0 | 0 | 0 | 3 | 7 | 1 | 0 | 0 |
| 4101000 | 1102051 Tax Percentage Depletion - Deduction (BI) | CAEE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4101000 | 120105 Willow Wind Account Receivable | WA | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4101000 | 205025 PMI-Fuel Cost Adjustment | JBE | (797) | (36) | (579) | (182) | 0 | 0 | 0 | 0 | 0 |
| 4101000 | 205200 M&S INVENTORY WRITE-OFF | SNPD | 411 | 13 | 106 | 27 | 45 | 199 | 21 | 0 | 0 |
| 4101000 | 205205 Inventory Reserve - PMI | JBE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4101000 | 205411 190PMISec263A | JBE | 1,477 | 66 | 1,074 | 338 | 0 | 0 | 0 | 0 | 0 |
| 4101000 | 210100 283OR PUC Prepaid Taxes | OR | 28 | 0 | 28 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4101000 | 210120 283UT PUC Prepaid Taxes | UT | (6) | 0 | 0 | 0 | 0 | (6) | 0 | 0 | 0 |
| 4101000 | 210130 283ID PUC Prepaid Taxes | IDU | 25 | 0 | 0 | 0 | 0 | 0 | 0 | 25 | 0 |
| 4101000 | 210140 283WY PSC Prepaid Taxes | WYP | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |



Deferred Income Tax Expense
 Twelve Months Ending - December 2017
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

| FERC Account | FERC Secondary Acct | Alloc | Total | Calif | Oregon | Wash | Wyoming | Utah | Idaho | FERC | Other |
|--------------|---|-------|--------|-------|--------|------|---------|-------|-------|------|-------|
| 4101000 | 210180 283Prepaid Membership Fees-EEL WSCC | SO | (15) | (0) | (4) | (1) | (2) | (7) | (1) | (0) | 0 |
| 4101000 | 210185 Prepaid Aircraft Maintenance Costs | SG | 23 | 0 | 6 | 2 | 4 | 10 | 1 | 0 | 0 |
| 4101000 | 210190 Prepaid Water Rights | CAGE | (20) | 0 | 0 | 0 | (5) | (14) | (2) | (0) | 0 |
| 4101000 | 210195 Prepaid Surety Bond Costs | SO | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4101000 | 287396 Regulatory Liabilities - Interim Provisi | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4101000 | 287616 Regulatory Assets - Interim Provisions | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4101000 | 320210 190R&E Expense Sec174 Deduction | SO | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4101000 | 320271 Contra Reg Asset - Pension Plan CTG | SO | 623 | 12 | 150 | 43 | 92 | 286 | 40 | 0 | 0 |
| 4101000 | 320290 LT Prepaid IBEW 57 Pension Contribution | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4101000 | 320291 Prepaid IBEW 57 Pension Contribution - C | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4101000 | 415110 190DEF REG ASSET-TRANSM SVC DEPOSIT | SG | (57) | (1) | (15) | (5) | (9) | (25) | (3) | (0) | 0 |
| 4101000 | 415120 190DEF REG ASSET-FOOTE CREEK CONTRACT | CAGE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4101000 | 415300 283Hazardous Waste/Environmental Cleanup | SO | 11,451 | 227 | 2,753 | 783 | 1,696 | 5,262 | 727 | 3 | 0 |
| 4101000 | 415406 Reg Asset Utah EGAM | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4101000 | 415410 Reg Asset - Energy West Mining | CAEE | 5,203 | 0 | 0 | 0 | 1,327 | 3,362 | 510 | 3 | 0 |
| 4101000 | 415411 ContraRA DeerCreekAband CA | CA | (82) | (82) | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4101000 | 415412 ContraRA DeerCreekAband ID | IDU | (166) | 0 | 0 | 0 | 0 | 0 | (166) | 0 | 0 |
| 4101000 | 415413 ContraRA DeerCreekAband OR | OR | (699) | 0 | (699) | 0 | 0 | 0 | 0 | 0 | 0 |
| 4101000 | 415414 ContraRA DeerCreekAband UT | UT | 1,013 | 0 | 0 | 0 | 0 | 1,013 | 0 | 0 | 0 |
| 4101000 | 415416 ContraRA DeerCreekAband WY | WYU | 284 | 0 | 0 | 0 | 284 | 0 | 0 | 0 | 0 |
| 4101000 | 415417 Contra RA UMWVA Pension CA | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4101000 | 415418 Contra RA UMWVA Pension ID | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4101000 | 415419 Contra RA UMWVA Pension OR | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4101000 | 415420 Contra RA UMWVA Pension UT | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4101000 | 415422 Contra RA UMWVA Pension WY | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4101000 | 415501 Cholla Pft Transact Costs- APS Amort - I | IDU | 7 | 0 | 0 | 0 | 0 | 0 | 0 | 7 | 0 |
| 4101000 | 415502 Cholla Pft Transact Costs- APS Amort - O | OR | 12 | 0 | 12 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4101000 | 415530 Reg Asset - ID 2017 Protocol - MSP Defer | IDU | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4101000 | 415531 Reg Asset - UT 2017 Protocol - MSP Defer | UT | 1,670 | 0 | 0 | 0 | 0 | 1,670 | 0 | 0 | 0 |
| 4101000 | 415532 Reg Asset - WY 2017 Protocol - MSP Defer | WYP | 304 | 0 | 0 | 0 | 304 | 0 | 0 | 0 | 0 |
| 4101000 | 415545 Reg Asset - WA Merwin Project | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 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 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |



Deferred Income Tax Expense

Twelve Months Ending - December 2017

Allocation Method - Factor West Control Area

(Allocated in Thousands)

| FERC Account | FERC Secondary Acct | Alloc | Total | Calif | Oregon | Wash | Wyoming | Utah | Idaho | FERC | Other |
|--------------|---|-------|----------|-------|---------|-------|---------|---------|-------|------|---------|
| 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 | 47 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 47 |
| 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 | (11,786) | (234) | (2,833) | (806) | (1,746) | (5,416) | (749) | (3) | 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 | 24 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 24 |
| 4101000 | 415863 Reg Asset - UT Subscriber Solar Program | UT | 91 | 0 | 0 | 0 | 0 | 91 | 0 | 0 | 0 |
| 4101000 | 415866 Reg Asset - OR Solar Feed-in Tariff | OTHER | (82) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (82) |
| 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 | (475) | (475) | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4101000 | 415874 Deferred Excess Net Power Costs - WY 09 | OTHER | (1,095) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (1,095) |
| 4101000 | 415875 Deferred Excess Net Power Costs - UT | OTHER | (2,014) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (2,014) |
| 4101000 | 415878 REG ASSET - UT LIQUIDATED DAMAGES NAUGHT | 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 | (94) | 0 | 0 | 0 | 0 | (94) | 0 | 0 | 0 |
| 4101000 | 415882 Deferral of Renewable Energy Credit - WA | OTHER | (267) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (267) |
| 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 | 94 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 94 |
| 4101000 | 415886 Reg Asset - ID Deferred Excess Net Power | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4101000 | 415888 Reg Asset - UT Deferred Excess Net Power | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4101000 | 415892 Deferred Excess Net Power Costs - ID 09 | OTHER | (1,099) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (1,099) |
| 4101000 | 415894 Reg Asset - REC Sales Deferral - CA - No | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4101000 | 415900 OR SB 408 Recovery | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4101000 | 415901 Reg Asset - WY Deferred Excess Net Power | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4101000 | 415903 Reg Asset_REC Sales Deferral - WA | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4101000 | 415904 Reg Asset - WY REC's in Rates - Current | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4101000 | 415905 Reg Asset - OR REC's in Rates - Current | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |



Deferred Income Tax Expense
 Twelve Months Ending - December 2017
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

| FERC Account | FERC Secondary Acct | Alloc | Total | Calif | Oregon | Wash | Wyoming | Utah | Idaho | FERC | Other |
|--------------|---|-------|---------|-------|--------|------|---------|---------|-------|------|---------|
| 4101000 | 415906 Reg Asset - REC Sales Deferral - OR - No | OTHER | 114 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 114 |
| 4101000 | 415907 Reg Asset - CA Solar Feed-in Tariff - Cu | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4101000 | 415908 Reg Asset - OR Solar Feed-In Tariff - Cu | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4101000 | 415910 Reg Asset - Naughton Unit #3 Costs | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4101000 | 415917 Reg Asset - Naughton Unit #3 Costs - CA | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4101000 | 415918 Reg Asset - RPS Compliance Purchases | OTHER | (129) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (129) |
| 4101000 | 415920 Reg Asset - Depreciation Increase - ID | IDU | (330) | 0 | 0 | 0 | 0 | 0 | (330) | 0 | 0 |
| 4101000 | 415921 Reg Asset - Depreciation Increase - UT | UT | (49) | 0 | 0 | 0 | 0 | (49) | 0 | 0 | 0 |
| 4101000 | 415922 Reg Asset - Depreciation Increase - WY | WYP | (168) | 0 | 0 | 0 | (168) | 0 | 0 | 0 | 0 |
| 4101000 | 415923 Reg Asset - Carbon Unrecovered Plant - I | IDU | (182) | 0 | 0 | 0 | 0 | 0 | (182) | 0 | 0 |
| 4101000 | 415924 Reg Asset - Carbon Unrecovered Plant - U | UT | (1,307) | 0 | 0 | 0 | 0 | (1,307) | 0 | 0 | 0 |
| 4101000 | 415925 Reg Asset - Carbon Unrecovered Plant - W | WYP | (440) | 0 | 0 | 0 | (440) | 0 | 0 | 0 | 0 |
| 4101000 | 415930 Reg Asset - Carbon Decommissioning - ID | IDU | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4101000 | 415931 Reg Asset - Carbon Decommissioning - UT | UT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4101000 | 415932 Reg Asset - Carbon Decommissioning - WY | WYP | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4101000 | 415933 Reg Liability - Contra - Carbon Decommis | IDU | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4101000 | 415934 Reg Liability - Contra - Carbon Decommis | UT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4101000 | 415935 Reg Liability - Contra - Carbon Decommis | WYP | (203) | 0 | 0 | 0 | (203) | 0 | 0 | 0 | 0 |
| 4101000 | 415936 REG ASSET - CARBON PLANT DECOMMISSIONING | CAGE | (0) | 0 | 0 | 0 | (0) | (0) | (0) | (0) | 0 |
| 4101000 | 425100 190Deferred Regulatory Expense-IDU | IDU | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4101000 | 425102 Reg Asset - CA GreenHouse Gas Allowance | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4101000 | 425103 Reg Asset - Other Regulatory Assets - Cu | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4101000 | 425104 Reg Asset - OR Asset Sale Gain Giveback | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4101000 | 425215 283Unearned Joint Use Pole Contact Revnu | SNPD | (9) | (0) | (2) | (1) | (1) | (4) | (0) | 0 | 0 |
| 4101000 | 425225 Duke/Hermiston Contract Renegotiation | CAGW | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4101000 | 425295 BPA Conservation Rate Credit | CAGW | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4101000 | 425400 UT Kalamath Relicensing Costs | OTHER | (1,364) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (1,364) |
| 4101000 | 430110 Reg Asset Balance Reclass | OTHER | (798) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (798) |
| 4101000 | 430111 Reg Assets - SB 1149 Balance Reclass | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4101000 | 430112 Reg Asset - Other - Balance Reclass | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4101000 | 430113 Reg Asset - Def NPC Balance Reclass | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4101000 | 505510 190PMI Vacation/Bonus | JBE | 8 | 0 | 0 | 6 | 2 | 0 | 0 | 0 | 0 |
| 4101000 | 505600 190Vacation Sickleave & PT Accrual | SO | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |



Deferred Income Tax Expense

Twelve Months Ending - December 2017

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

| FERC Account | FERC Secondary Acct | Alloc | Total | Calif | Oregon | Wash | Wyoming | Utah | Idaho | FERC | Other |
|----------------------|---|-------|----------------|--------------|----------------|---------------|---------------|----------------|---------------|------------|----------------|
| 4101000 | 605101 Trojan Decommissioning Costs - WA | WA | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4101000 | 605102 Trojan Decommissioning Costs - OR | OR | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4101000 | 610100 283PMI AMORT DEVELOPMENT | JBE | (225) | (10) | (164) | (51) | 0 | 0 | 0 | 0 | 0 |
| 4101000 | 6101001 190NOPA 103-99-00 RAR | SO | 19 | 0 | 5 | 1 | 3 | 9 | 1 | 0 | 0 |
| 4101000 | 610111 283PMI SALE OF ASSETS | JBE | (217) | (10) | (158) | (50) | 0 | 0 | 0 | 0 | 0 |
| 4101000 | 610114 PMI EITF Pre stripping Cost | JBE | (339) | (15) | (246) | (77) | 0 | 0 | 0 | 0 | 0 |
| 4101000 | 610142 283Reg Liability-UT Home Energy Lifeline | UT | 1 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 |
| 4101000 | 610143 283Reg Liability-WA Low Energy Program | WA | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4101000 | 610146 190OR Reg Asset/Liability Consol | OR | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4101000 | 705200 190OR Gain on Sale of Halsey-OR | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4101000 | 705210 190Property Insurance | SO | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4101000 | 705261 Reg Liability - Sale of Renewable Energy | OTHER | 13 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 13 |
| 4101000 | 705265 Reg Liab - OR Energy Conservation Charge | OTHER | (184) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (184) |
| 4101000 | 705300 Reg. Liability - Deferred Benefit_Arch S | CAEE | 0 | 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 | 0 |
| 4101000 | 705337 Reg Liability - Sale of Renewable Energy | OTHER | 199 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 199 |
| 4101000 | 705454 Reg Liability - UT Property Insurance Re | UT | (724) | 0 | 0 | 0 | 0 | (724) | 0 | 0 | 0 |
| 4101000 | 705534 Regulatory Liability - OR Asset Sale Gai | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4101000 | 705537 Regulatory Liability - Other Reg Liabili | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4101000 | 705700 Reg Liability - Current Reclass - Other | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4101000 | 705755 Reg Liability - Non current Reclass - Ot | OTHER | (94) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (94) |
| 4101000 | 715800 190Redding Contract | CAGW | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4101000 | 720200 190Deferred Compensation Payout | SO | (420) | (8) | (101) | (29) | (62) | (193) | (27) | (0) | 0 |
| 4101000 | 720300 190Pension/Retirement (Accrued/Prepaid) | SO | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4101000 | 720500 190Severance | SO | (156) | (3) | (37) | (11) | (23) | (72) | (10) | (0) | 0 |
| 4101000 | 910530 190Injuries & Damages | SO | 9,059 | 180 | 2,178 | 619 | 1,342 | 4,163 | 575 | 2 | 0 |
| 4101000 | 910560 283SMUD Revenue Imputation-UT Reg Liab | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4101000 Total | | | 417,379 | 8,055 | 109,136 | 30,358 | 59,565 | 190,788 | 24,123 | 102 | (6,679) |
| 4111000 | 100105 283FAS 109 Def Tax Liab WA-NUTIL | OTHER | 189 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 189 |
| 4111000 | 105100 190CAPITALIZED LABOR COSTS | SO | (9,001) | (179) | (2,164) | (615) | (1,333) | (4,136) | (572) | (2) | 0 |
| 4111000 | 1051151 Depreciation Flow-Through - CA | CA | (228) | (228) | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4111000 | 1051152 Depreciation Flow-Through - FERC | FERC | (292) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (292) |
| 4111000 | 1051153 Depreciation Flow-Through - ID | IDU | 147 | 0 | 0 | 0 | 0 | 0 | 147 | 0 | 0 |



Deferred Income Tax Expense
 Twelve Months Ending - December 2017
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

| FERC Account | FERC Secondary Acct | Alloc | Total | Calif | Oregon | Wash | Wyoming | Utah | Idaho | FERC | Other |
|--------------|---|----------|-----------|---------|----------|----------|----------|-----------|----------|------|---------|
| 4111000 | 1051154 Depreciation Flow-Through - OR | OR | 786 | 0 | 786 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4111000 | 1051155 Depreciation Flow-Through - OTHER | OTHER | (186) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (186) |
| 4111000 | 1051156 Depreciation Flow-Through - UT | UT | 5,731 | 0 | 0 | 0 | 0 | 5,731 | 0 | 0 | 0 |
| 4111000 | 1051157 Depreciation Flow-Through - WA | WA | 1,365 | 0 | 0 | 1,365 | 0 | 0 | 0 | 0 | 0 |
| 4111000 | 1051158 Depreciation Flow-Through - WYP | WYP | 950 | 0 | 0 | 0 | 950 | 0 | 0 | 0 | 0 |
| 4111000 | 1051159 Depreciation Flow-Through - WYU | WYU | 74 | 0 | 0 | 0 | 74 | 0 | 0 | 0 | 0 |
| 4111000 | 105120 Book Depreciation | SCHMDEXP | (296,162) | (6,099) | (69,516) | (20,334) | (46,898) | (134,275) | (18,956) | (84) | 0 |
| 4111000 | 105121 282DIT PMIDepreciation-Book | JBE | (8,322) | (372) | (6,048) | (1,902) | 0 | 0 | 0 | 0 | 0 |
| 4111000 | 105123 Sec 481a Adj- Repair Deduction | SG | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4111000 | 105130 CIAC | CIAC | (22,881) | (748) | (5,928) | (1,488) | (2,481) | (11,094) | (1,143) | 0 | 0 |
| 4111000 | 105140 Highway Relocation | SNPD | (668) | (22) | (173) | (43) | (72) | (324) | (33) | 0 | 0 |
| 4111000 | 105142 Avoided Costs | SNP | (5,853) | (100) | (1,264) | (364) | (898) | (2,842) | (383) | (2) | (1) |
| 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) | (362) | (52) | (0) | 0 |
| 4111000 | 105471 UT Kalamath Relicensing Costs | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4111000 | 110100 283BOOK COST DEPLETION ADBACK | CAEE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4111000 | 205100 190COAL PILE INVENTORY | CAEE | (117) | 0 | 0 | 0 | (30) | (76) | (11) | (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 | 101 | 2 | 24 | 7 | 15 | 46 | 6 | 0 | 0 |
| 4111000 | 220100 190Bad Debt Allowance | BADDEBT | (1,079) | (46) | (440) | (143) | (70) | (338) | (43) | 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 | (126) | (2) | (30) | (9) | (19) | (58) | (8) | (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 | 415115 Reg Asset - UT STEP Pilot Programs Balan | OTHER | (2,083) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (2,083) |
| 4111000 | 415301 190Hazardous Waste/Environmental-WA | WA | (122) | 0 | 0 | (122) | 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 | (9,175) | 0 | 0 | 0 | (2,341) | (5,930) | (900) | (4) | 0 |
| 4111000 | 415425 Contra Reg Asset - UMWA Pension | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4111000 | 415500 283Cholla Pit Trans-APS Amort | CAGE | (248) | 0 | 0 | 0 | (57) | (167) | (24) | (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 |



Deferred Income Tax Expense
 Twelve Months Ending - December 2017
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

| FERC Account | FERC Secondary Acct | Alloc | Total | Calif | Oregon | Wash | Wyoming | Utah | Idaho | FERC | Other |
|--------------|---|-------|---------|-------|--------|---------|---------|-------|-------|------|---------|
| 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 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4111000 | 415710 Reg Liability - WA - Accelerated Depreci | WA | (4,410) | 0 | 0 | (4,410) | 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 | 35 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 35 |
| 4111000 | 415858 WY - Deferred Overburden Costs | WYP | 99 | 0 | 0 | 0 | 99 | 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 | 2,083 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,083 |
| 4111000 | 415876 Deferred Excess Net PowerCosts - OR | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4111000 | 415881 Deferral of Renewable Energy Credit - UT | OTHER | (1,018) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (1,018) |
| 4111000 | 415883 Deferral of Renewable Energy Credit - WY | OTHER | 170 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 170 |
| 4111000 | 415890 ID MEHC 2006 Transition Costs | IDU | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4111000 | 415891 WY - 2006 Transition Severance Costs | WYP | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4111000 | 415893 OR - MEHC Transition Service Costs | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4111000 | 415895 OR_RCAC SEP-DEC 07 DEFERRED | OR | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4111000 | 415896 WA - Chehalis Plant Revenue Requirement | WA | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4111000 | 415897 Reg Asset MEHC Transition Service Costs | CA | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4111000 | 415898 Deferred Coal Costs - Naughton Contract | CAEE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4111000 | 415902 Reg Asset - UT REC's in Rates - Current | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |



Deferred Income Tax Expense

Twelve Months Ending - December 2017
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

| FERC Account | FERC Secondary Acct | Alloc | Total | Calif | Oregon | Wash | Wyoming | Utah | Idaho | FERC | Other |
|--------------|---|-------|---------|-------|---------|-------|---------|---------|-------|------|-------|
| 4111000 | 415911 Contra Reg Asset - Naughton Unit #3 - CA | CA | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4111000 | 415912 Contra Reg Asset - Naughton Unit #3 - OR | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4111000 | 415913 Contra Reg Asset - Naughton Unit #3 - WA | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4111000 | 415914 Reg Asset - UT - Naughton U3 Costs | UT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4111000 | 415915 Reg Asset - WY - Naughton U3 Costs | WYP | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4111000 | 415926 Reg Liability - Depreciation Decrease - | OR | (425) | 0 | (425) | 0 | 0 | 0 | 0 | 0 | 0 |
| 4111000 | 415927 Reg Liability - Depreciation Decrease De | WA | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4111000 | 415938 Reg Asset - Carbon Plant Decommissioning | CA | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4111000 | 425105 Reg Asset - OR Asset Sale Gain Giveback | OTHER | 15 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 15 |
| 4111000 | 425125 Deferred Coal Cost - Arch | CAEE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4111000 | 425215 283Unearned Joint Use Pole Contact Revnu | SNPD | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4111000 | 425250 283TGS BUYOUT-SG | CAGE | (6) | 0 | 0 | 0 | (1) | (4) | (1) | (0) | 0 |
| 4111000 | 425280 283JOSEPH SETTLEMENT-SG | OTHER | (52) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (52) |
| 4111000 | 425360 190Hermiston Swap | CAGW | (65) | (3) | (48) | (15) | 0 | 0 | 0 | 0 | 0 |
| 4111000 | 425380 190Idaho Customer Bal Acct | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4111000 | 430100 283Weatherization | OTHER | 1,953 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,953 |
| 4111000 | 430117 Reg Asset - Current DSM | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4111000 | 505115 283Sales & Use Tax Audit | SO | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4111000 | 505125 190Accrued Royalties | CAEE | (727) | 0 | 0 | 0 | (186) | (470) | (71) | (0) | 0 |
| 4111000 | 505400 190Bonus Liability | SO | (400) | (8) | (96) | (27) | (59) | (184) | (25) | (0) | 0 |
| 4111000 | 505600 190Vacation Sickleave & PT Accrual | SO | 20 | 0 | 5 | 1 | 3 | 9 | 1 | 0 | 0 |
| 4111000 | 505601 Sick Leave Accrual - PMI | JBE | 6 | 0 | 4 | 1 | 0 | 0 | 0 | 0 | 0 |
| 4111000 | 505700 190Accrued Retention Bonus | SO | (607) | (12) | (146) | (42) | (90) | (279) | (39) | (0) | 0 |
| 4111000 | 605301 Environmental Liability - Regulated | SO | (9,926) | (197) | (2,386) | (678) | (1,470) | (4,561) | (630) | (3) | 0 |
| 4111000 | 605710 REVERSE ACCRUED FINAL RECLAMATION | OTHER | (136) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (136) |
| 4111000 | 605715 Trapper Mine Contract Obligation | CAEE | (63) | 0 | 0 | 0 | (16) | (40) | (6) | (0) | 0 |
| 4111000 | 610000 283PMI Development Costs | JBE | 61 | 3 | 44 | 14 | 0 | 0 | 0 | 0 | 0 |
| 4111000 | 610143 283Reg Liability-WA Low Energy Program | WA | 238 | 0 | 0 | 238 | 0 | 0 | 0 | 0 | 0 |
| 4111000 | 610144 Reg Liability - CA California Alternativ | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4111000 | 610145 190REG LIAB_DSM | OTHER | 798 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 798 |
| 4111000 | 610148 Reg Liability - Def NPC Balance Reclass | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4111000 | 705240 283CA Alternative Rate for Energy Progra | OTHER | (52) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (52) |
| 4111000 | 705241 Reg Liability - CA California Alternativ | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |



Deferred Income Tax Expense

Twelve Months Ending - December 2017

Allocation Method - Factor West Control Area

(Allocated in Thousands)

| FERC Account | FERC Secondary Acct | Alloc | Total | Calif | Oregon | Wash | Wyoming | Utah | Idaho | FERC | Other |
|--------------|---|-------|---------|-------|--------|------|---------|------|-------|------|---------|
| 4111000 | 705245 REG LIABILITY - OR DIRECT ACCESS 5 YEAR | OTHER | (538) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (538) |
| 4111000 | 705262 Reg Liability - Sale of REC's-ID | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4111000 | 705263 Reg Liability - Sale of REC's-WA | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4111000 | 705266 Reg Liability - Energy Savings Assistant | OTHER | 67 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 67 |
| 4111000 | 705267 Reg Liability - WA Decoupling Mechanism | OTHER | (476) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (476) |
| 4111000 | 705301 Reg Liability - OR 2010 Protocol Def | OR | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4111000 | 705336 Reg Liability - Sale of Renewable Energy | OTHER | 155 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 155 |
| 4111000 | 705400 Reg Liability - OR Injuries & Damages Re | OR | 469 | 0 | 469 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4111000 | 705420 Reg Liability - CA GHG Allowance Revenue | OTHER | (731) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (731) |
| 4111000 | 705451 Reg Liability - OR Property Insurance Re | OR | 2,214 | 0 | 2,214 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4111000 | 705453 Reg Liability - ID Property Insurance Re | IDU | (41) | 0 | 0 | 0 | 0 | 0 | (41) | 0 | 0 |
| 4111000 | 705455 Reg Liability - WY Property Insurance Re | WYP | (126) | 0 | 0 | 0 | (126) | 0 | 0 | 0 | 0 |
| 4111000 | 705500 Reg Liability - Powerdale Decommissionin | UT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4111000 | 705514 Regulatory Liability - OR Deferred Exces | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4111000 | 705515 Regulatory Liability - OR Deferred Exces | OTHER | (1,802) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (1,802) |
| 4111000 | 705517 Regulatory Liability - UT Deferred Exces | OTHER | 319 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 319 |
| 4111000 | 705518 Regulatory Liability - WA Deferred Exces | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4111000 | 705519 Regulatory Liability - WA Deferred Exces | OTHER | (3,627) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (3,627) |
| 4111000 | 705521 Regulatory Liability - WY Deferred Exces | OTHER | (1,789) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (1,789) |
| 4111000 | 705522 Regulatory Liability - UT RECS in Rates | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4111000 | 705523 Regulatory Liability - WA RECS in Rates | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4111000 | 705525 REGULATORY LIABILITY - SALE OF REC - OR | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4111000 | 705526 Regulatory Liability - CA Solar Feed-in | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4111000 | 705527 Regulatory Liability - CA Solar Feed-in | OTHER | 49 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 49 |
| 4111000 | 705530 Regulatory Liability - UT Solar Feed-in | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4111000 | 705531 Regulatory Liability - UT Solar Feed-in | OTHER | (1,532) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (1,532) |
| 4111000 | 705536 Regulatory Liability - CA GreenHouse Gas | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4111000 | 705600 RegLiability - OR 2012 GRC Giveback | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4111000 | 705700 Reg Liability - Current Reclass - Other | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4111000 | 715105 MCI FOG Wire Lease | SG | (0) | (0) | (0) | (0) | (0) | (0) | (0) | (0) | (0) |
| 4111000 | 715720 190NW Power Act(BPA Regional Crs) -WA | OTHER | 202 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 202 |
| 4111000 | 715810 Chehalis WA EFSEC C02 Mitigation Obligat | CAGW | 45 | 2 | 33 | 10 | 0 | 0 | 0 | 0 | 0 |
| 4111000 | 720300 190Pension/Retirement (Accrued/Prepaid) | SO | 29 | 1 | 7 | 2 | 4 | 13 | 2 | 0 | 0 |



Deferred Income Tax Expense
 Twelve Months Ending - December 2017
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

| FERC Account | FERC Secondary Acct | Alloc | Total | Calif | Oregon | Wash | Wyoming | Utah | Idaho | FERC | Other |
|----------------------|--|-------|------------------|----------------|-----------------|-----------------|-----------------|------------------|-----------------|--------------|-----------------|
| 4111000 | 720560 Pension Liability - UMWVA Withdrawal Obli | CAEE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4111000 | 740100 283Post Merger Debt Loss | SNP | (243) | (4) | (52) | (15) | (37) | (118) | (16) | (0) | (0) |
| 4111000 | 910245 Contra Receivable from Joint Owners | SO | 1,050 | 21 | 252 | 72 | 156 | 482 | 67 | 0 | 0 |
| 4111000 | 910905 283PMI BCC Underground Mine Cost Deplet | JBE | (113) | (5) | (82) | (26) | 0 | 0 | 0 | 0 | 0 |
| 4111000 | 920110 190PMI/WYExtractionTax | JBE | (58) | (3) | (42) | (13) | 0 | 0 | 0 | 0 | 0 |
| 4111000 | 930100 190OR BETC Credit | CAGW | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4111000 | 9301001 190OR BETC Credit | CAGW | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4111000 | 999998 Deferred Income Tax Expense ~ Solar ITC | CAGW | 2 | 0 | 2 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4111000 Total | | | (366,826) | (7,998) | (84,999) | (28,555) | (55,034) | (159,047) | (22,740) | (388) | (8,063) |
| Grand Total | | | 50,553 | 57 | 24,137 | 1,802 | 4,530 | 31,740 | 1,383 | (286) | (14,742) |



Investment Tax Credit Amortization
 Twelve Months Ending - December 2017
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

| Primary Account | Secondary Account | | Alloc | Total | Calif | Oregon | Wash | Wyoming | Utah | Idaho | FERC | Other |
|----------------------|-------------------|--------------------|-------|---------------|----------|----------|----------|-------------|---------------|-------------|-----------|----------|
| | DEF ITC-EL-FED-CR | DEF ITC CREDIT FED | | | | | | | | | | |
| 4114000 | 0 | | DGU | -3,698 | 0 | 0 | 0 | -181 | -3,090 | -425 | -2 | 0 |
| 4114000 Total | | | | -3,698 | 0 | 0 | 0 | -181 | -3,090 | -425 | -2 | 0 |
| Grand Total | | | | -3,698 | 0 | 0 | 0 | -181 | -3,090 | -425 | -2 | 0 |

B8. PLANT IN SERVICE



Electric Plant in Service with Unclassified Plant

Average of Monthly Averages Ending - December 2017

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 | CAGE | 14,386 | 0 | 0 | 0 | 3,312 | 9,685 | 1,381 | 0 | 0 |
| 1010000 | FRANCHISES AND CONSENTS | CAGW | 179,289 | 7,769 | 131,183 | 40,337 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | FRANCHISES AND CONSENTS | IDU | 1,000 | 0 | 0 | 0 | 0 | 0 | 1,000 | 0 | 0 |
| 1010000 | FRANCHISES AND CONSENTS | UT | -32,081 | 0 | 0 | 0 | 0 | -32,081 | 0 | 0 | 0 |
| 1010000 | TRANSMISSION INTANGIBLE ASSETS | CAGE | 19,591 | 0 | 0 | 0 | 4,511 | 13,189 | 1,881 | 10 | 0 |
| 1010000 | TRANSMISSION INTANGIBLE ASSETS | CAGW | 18,150 | 786 | 13,280 | 4,083 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | TRANSMISSION INTANGIBLE ASSETS | OR | 531 | 0 | 531 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | RCMS - REGION CONSTRUCTION MGMT SYSTEM | SO | 10,936 | 217 | 2,629 | 747 | 1,620 | 5,025 | 695 | 3 | 0 |
| 1010000 | FUEL MANAGEMENT SYSTEM | SO | 3,293 | 65 | 792 | 225 | 488 | 1,513 | 209 | 1 | 0 |
| 1010000 | AUTOMATE POLE CARD SYSTEM | SO | 4,410 | 88 | 1,060 | 301 | 653 | 2,026 | 280 | 1 | 0 |
| 1010000 | DISTRIBUTION AUTOMATION PILOT PROJECT | SO | 13,740 | 273 | 3,303 | 939 | 2,035 | 6,314 | 873 | 4 | 0 |
| 1010000 | RECORD CENTER MANAGEMENT SOFTWARE | SO | 291 | 6 | 70 | 20 | 43 | 134 | 18 | 0 | 0 |
| 1010000 | CUSTOMER SERVICE SYSTEM (CSS) | CN | 122,486 | 3,010 | 38,573 | 8,661 | 9,340 | 57,842 | 5,060 | 0 | 0 |
| 1010000 | S A P | SO | 177,322 | 3,519 | 42,627 | 12,120 | 26,266 | 81,479 | 11,264 | 46 | 0 |
| 1010000 | ENTERPRISE DATA WRHSE - BIRPTG TOOL | SO | 1,660 | 33 | 399 | 113 | 246 | 763 | 105 | 0 | 0 |
| 1010000 | DWHS - DATA WAREHOUSE | SO | 1,158 | 23 | 278 | 79 | 172 | 532 | 74 | 0 | 0 |
| 1010000 | ENTERPRISE DATA WAREHOUSE | SO | 5,877 | 117 | 1,413 | 402 | 871 | 2,700 | 373 | 2 | 0 |
| 1010000 | FIELNET PRO METER READING SYST -HRP REP | SO | 2,908 | 58 | 699 | 199 | 431 | 1,336 | 185 | 1 | 0 |
| 1010000 | FACILITY INSPECTION REPORTING SYSTEM | SO | 1,967 | 39 | 473 | 134 | 291 | 904 | 125 | 1 | 0 |
| 1010000 | 2002 GRID NET POWER COST MODELING | SO | 8,960 | 178 | 2,154 | 612 | 1,327 | 4,117 | 569 | 2 | 0 |
| 1010000 | MID OFFICE IMPROVEMENT PROJECT | SO | 10,561 | 210 | 2,539 | 722 | 1,564 | 4,853 | 671 | 3 | 0 |
| 1010000 | OUTAGE CALL HANDLING INTEGRATION | CN | 908 | 22 | 286 | 64 | 69 | 429 | 38 | 0 | 0 |
| 1010000 | OPERATIONS MAPPING SYSTEM | SO | 10,386 | 206 | 2,497 | 710 | 1,539 | 4,773 | 660 | 3 | 0 |
| 1010000 | POLE ATTACHMENT MGMT SYSTEM | SO | 1,892 | 38 | 455 | 129 | 280 | 870 | 120 | 0 | 0 |
| 1010000 | SUBSTATION/CIRCUIT HISTORY OF OPERATIONS | SO | 2,416 | 48 | 581 | 165 | 358 | 1,110 | 153 | 1 | 0 |
| 1010000 | SINGLE PERSON SCHEDULING | SO | 12,958 | 257 | 3,115 | 886 | 1,919 | 5,954 | 823 | 3 | 0 |
| 1010000 | TIBCO SOFTWARE | SO | 5,004 | 99 | 1,203 | 342 | 741 | 2,299 | 318 | 1 | 0 |
| 1010000 | C&T OFFICIAL RECORD INFO SYSTEM | SO | 1,586 | 31 | 381 | 108 | 235 | 729 | 101 | 0 | 0 |
| 1010000 | TRANSMISSION WHOLESALE BILLING SYSTEM | SG | 1,600 | 25 | 405 | 130 | 243 | 700 | 96 | 1 | 0 |
| 1010000 | UTILITY INTERNATIONAL FORECASTING MODEL | SO | 236 | 5 | 57 | 16 | 35 | 108 | 15 | 0 | 0 |
| 1010000 | ROUGE RIVER HYDRO INTANGIBLES | CAGW | 221 | 10 | 162 | 50 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | SWIFT 2 IMPROVEMENTS | CAGW | 23,200 | 1,005 | 16,975 | 5,220 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | NORTH UMPQUA - SETTLEMENT AGREEMENT | CAGW | 652 | 28 | 477 | 147 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | BEAR RIVER SETTLEMENT AGREEMENT | CAGE | 117 | 0 | 0 | 0 | 27 | 79 | 11 | 0 | 0 |
| 1010000 | VCPRO - XEROX CUST STMT FRMTR ENHANCE - | SO | 2,431 | 48 | 585 | 166 | 360 | 1,117 | 154 | 1 | 0 |
| 1010000 | WEB SOFTWARE | SO | 2,680 | 53 | 644 | 183 | 397 | 1,232 | 170 | 1 | 0 |
| 1010000 | IDAHO TRANSMISSION CUSTOMER-OWNED ASSETS | CAGE | 6,200 | 0 | 0 | 0 | 1,428 | 4,174 | 595 | 3 | 0 |
| 1010000 | IDAHO TRANSMISSION CUSTOMER-OWNED ASSETS | CAGW | 2,290 | 99 | 1,676 | 515 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | IDAHO TRANSMISSION CUSTOMER-OWNED ASSETS | JBG | 88 | 4 | 64 | 20 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | WYOMING VHF (VPC) SPECTRUM | WYP | 961 | 0 | 0 | 0 | 961 | 0 | 0 | 0 | 0 |
| 1010000 | IDAHO VHF (VPC) SPECTRUM | IDU | 3,353 | 0 | 0 | 0 | 0 | 0 | 3,353 | 0 | 0 |
| 1010000 | UTAH VHF (VPC) SPECTRUM | UT | 4,069 | 0 | 0 | 0 | 0 | 0 | 4,069 | 0 | 0 |
| 1010000 | P8DM - FILENET P8 | SO | 5,459 | 108 | 1,312 | 373 | 809 | 2,508 | 347 | 1 | 0 |



Electric Plant in Service with Unclassified Plant

Average of Monthly Averages Ending - December 2017

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 | CAGE | 46,091 | 0 | 0 | 0 | 10,612 | 31,029 | 4,426 | 24 | 0 |
| 1010000 | ELEC PLANT IN SERV | CAGW | 19,824 | 859 | 14,505 | 4,460 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | JBG | 954 | 41 | 698 | 215 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | UT | 16 | 0 | 0 | 0 | 0 | 16 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | CN | 7,253 | 178 | 2,284 | 513 | 553 | 3,425 | 300 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | CN | 5,948 | 146 | 1,873 | 421 | 454 | 2,809 | 246 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | SO | 3,978 | 79 | 956 | 272 | 589 | 1,828 | 253 | 1 | 0 |
| 1010000 | ELEC PLANT IN SERV | SO | 28,780 | 571 | 6,918 | 1,967 | 4,263 | 13,224 | 1,828 | 8 | 0 |
| 1010000 | ELEC PLANT IN SERV | SO | 1,055 | 21 | 254 | 72 | 156 | 485 | 67 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | CN | 3,226 | 79 | 1,016 | 228 | 246 | 1,523 | 133 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | CN | 1,085 | 27 | 342 | 77 | 83 | 512 | 45 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | SO | 16,079 | 319 | 3,865 | 1,099 | 2,382 | 7,388 | 1,021 | 4 | 0 |
| 1010000 | ELEC PLANT IN SERV | CAGW | 9,695 | 420 | 7,094 | 2,181 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | OR | 4,071 | 0 | 4,071 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | WA | 2,021 | 0 | 0 | 2,021 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | CA | 472 | 472 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | WYP | 158 | 0 | 0 | 0 | 158 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | CAGE | 1,601 | 0 | 0 | 0 | 369 | 1,078 | 154 | 1 | 0 |
| 1010000 | ELEC PLANT IN SERV | SO | 888 | 18 | 213 | 61 | 132 | 408 | 56 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | CA | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | CAEE | 16 | 0 | 0 | 0 | 4 | 11 | 2 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | CAGE | 1,171 | 0 | 0 | 0 | 270 | 789 | 112 | 1 | 0 |
| 1010000 | ELEC PLANT IN SERV | CAGW | 254 | 11 | 186 | 57 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | CN | 22 | 1 | 7 | 2 | 2 | 11 | 1 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | IDU | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | JBG | 46 | 2 | 34 | 10 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | OR | 23 | 0 | 23 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | SG | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | SO | 29,740 | 590 | 7,149 | 2,033 | 4,405 | 13,665 | 1,889 | 8 | 0 |
| 1010000 | ELEC PLANT IN SERV | UT | 20 | 0 | 0 | 0 | 0 | 20 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | CAGE | 1,208 | 0 | 0 | 0 | 278 | 813 | 116 | 1 | 0 |
| 1010000 | ELEC PLANT IN SERV | CAGW | 429 | 19 | 314 | 97 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | CN | 4,132 | 102 | 1,301 | 292 | 315 | 1,951 | 171 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | SO | 1,240 | 25 | 298 | 85 | 184 | 570 | 79 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | CAGE | 1,306 | 0 | 0 | 0 | 301 | 880 | 125 | 1 | 0 |
| 1010000 | ELEC PLANT IN SERV | CAGE | 10,059 | 0 | 0 | 0 | 2,316 | 6,772 | 966 | 5 | 0 |
| 1010000 | ELEC PLANT IN SERV | CAGW | 1,789 | 78 | 1,309 | 402 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | JBG | 741 | 32 | 542 | 167 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | CAGE | 42,876 | 0 | 0 | 0 | 9,872 | 28,865 | 4,117 | 22 | 0 |
| 1010000 | ELEC PLANT IN SERV | JBG | 281 | 12 | 206 | 63 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | CAGE | 35,467 | 0 | 0 | 0 | 8,166 | 23,877 | 3,406 | 18 | 0 |
| 1010000 | ELEC PLANT IN SERV | JBG | 171 | 7 | 125 | 39 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | CAGE | 37 | 0 | 0 | 0 | 8 | 25 | 4 | 0 | 0 |



Electric Plant in Service with Unclassified Plant

Average of Monthly Averages Ending - December 2017

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 | CAGE | 807,007 | 0 | 0 | 0 | 185,813 | 543,286 | 77,491 | 417 | 0 |
| 1010000 | STRUCTURES AND IMPROVEMENTS | CAGE | 61,953 | 2,684 | 45,330 | 13,938 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | STRUCTURES AND IMPROVEMENTS | CAGW | 146,338 | 6,341 | 107,074 | 32,924 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | BOILER PLANT EQUIPMENT | JBG | 3,464,874 | 0 | 0 | 0 | 797,787 | 2,332,591 | 332,707 | 1,789 | 0 |
| 1010000 | BOILER PLANT EQUIPMENT | CAGE | 120,562 | 5,224 | 88,213 | 27,124 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | BOILER PLANT EQUIPMENT | CAGW | 967,938 | 41,941 | 708,226 | 217,770 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | TURBOGENERATOR UNITS | CAGE | 735,563 | 0 | 0 | 0 | 169,363 | 495,189 | 70,631 | 380 | 0 |
| 1010000 | TURBOGENERATOR UNITS | CAGW | 38,667 | 1,675 | 28,292 | 8,699 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | TURBOGENERATOR UNITS | JBG | 205,507 | 8,905 | 150,366 | 46,236 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ACCESSORY ELECTRIC EQUIPMENT | CAGE | 417,972 | 0 | 0 | 0 | 96,238 | 281,383 | 40,135 | 216 | 0 |
| 1010000 | ACCESSORY ELECTRIC EQUIPMENT | CAGW | 9,260 | 401 | 6,775 | 2,083 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ACCESSORY ELECTRIC EQUIPMENT | JBG | 60,681 | 2,629 | 44,400 | 13,652 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ACCESSORY ELECTRIC EQUIP-SUPV & ALARM | CAGE | 13 | 0 | 0 | 0 | 3 | 0 | 0 | 0 | 0 |
| 1010000 | ACCESSORY ELECTRIC EQUIP-SUPV & ALARM | JBG | 49 | 2 | 36 | 11 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | MISCELLANEOUS POWER PLANT EQUIPMENT | CAGE | 26,396 | 0 | 0 | 0 | 0 | 6,078 | 17,770 | 2,535 | 14 |
| 1010000 | MISCELLANEOUS POWER PLANT EQUIPMENT | CAGW | 401 | 17 | 293 | 90 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | MISCELLANEOUS POWER PLANT EQUIPMENT | JBG | 4,703 | 204 | 3,441 | 1,058 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | LAND OWNED IN FEE | CAGE | 172 | 0 | 0 | 0 | 40 | 116 | 17 | 0 | 0 |
| 1010000 | LAND OWNED IN FEE | CAGW | 5,786 | 0 | 0 | 0 | 0 | 3,895 | 556 | 3 | 0 |
| 1010000 | LAND OWNED IN FEE | JBG | 19,352 | 839 | 14,160 | 4,354 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | LAND RIGHTS | CAGE | 365 | 0 | 0 | 0 | 84 | 245 | 35 | 0 | 0 |
| 1010000 | LAND RIGHTS | CAGW | 8,035 | 348 | 5,879 | 1,808 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | LAND RIGHTS | JBG | 140 | 0 | 0 | 0 | 32 | 94 | 13 | 0 | 0 |
| 1010000 | FLOOD RIGHTS | CAGE | 91 | 0 | 0 | 0 | 21 | 61 | 9 | 0 | 0 |
| 1010000 | FLOOD RIGHTS | CAGW | 257 | 11 | 188 | 58 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | FLOOD RIGHTS | JBG | 310 | 13 | 226 | 70 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | STRUCTURES AND IMPROVE | CAGE | 7,130 | 0 | 0 | 0 | 1,642 | 4,800 | 685 | 4 | 0 |
| 1010000 | STRUCTURES AND IMPROVE | CAGW | 176 | 8 | 129 | 40 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | STRUCTURES AND IMPROVE-PRODUCTION | CAGE | 5,977 | 0 | 0 | 0 | 1,376 | 4,024 | 574 | 3 | 0 |
| 1010000 | STRUCTURES AND IMPROVE-PRODUCTION | CAGW | 61,673 | 2,672 | 45,125 | 13,875 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | STRUCTURES AND IMPROVE-FISH/WILDLIFE | CAGE | 364 | 0 | 0 | 0 | 84 | 245 | 35 | 0 | 0 |
| 1010000 | STRUCTURES AND IMPROVE-FISH/WILDLIFE | CAGW | 156,113 | 6,764 | 114,226 | 35,123 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | STRUCTURES AND IMPROVE-RECREATION | CAGE | 2,287 | 0 | 0 | 0 | 527 | 1,540 | 220 | 1 | 0 |
| 1010000 | STRUCTURES AND IMPROVE-RECREATION | CAGW | 19,178 | 831 | 14,032 | 4,315 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | STRUCTURES AND IMPROVE-RECREATION | JBG | 14,430 | 625 | 10,558 | 3,246 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | "RESERVOIRS, DAMS & WATERWAYS" | CAGE | 26,676 | 0 | 0 | 0 | 6,142 | 17,958 | 2,561 | 14 | 0 |
| 1010000 | "RESERVOIRS, DAMS & WATERWAYS" | CAGW | 3,825 | 166 | 2,799 | 861 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | "RESERVOIRS, DAMS, & WTRWYS-PRODUCTION" | CAGE | 69,470 | 0 | 0 | 0 | 15,995 | 46,768 | 6,671 | 36 | 0 |
| 1010000 | "RESERVOIRS, DAMS, & WTRWYS-PRODUCTION" | CAGW | 373,365 | 16,178 | 273,186 | 84,001 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | "RESERVOIRS, DAMS, & WTRWYS-FISH/WILDLIF | CAGE | 498 | 0 | 0 | 0 | 115 | 336 | 48 | 0 | 0 |
| 1010000 | "RESERVOIRS, DAMS, & WTRWYS-FISH/WILDLIF | CAGW | 23,539 | 1,020 | 17,223 | 5,296 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | "RESERVOIRS, DAMS, & WTRWYS-RECREATION" | CAGE | 66 | 0 | 0 | 0 | 15 | 44 | 6 | 0 | 0 |
| 1010000 | "RESERVOIRS, DAMS, & WTRWYS-RECREATION" | CAGW | 209 | 9 | 153 | 47 | 0 | 0 | 0 | 0 | 0 |



Electric Plant in Service with Unclassified Plant

Average of Monthly Averages Ending - December 2017

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 | CAGE | 43,929 | 0 | 0 | 0 | 10,115 | 29,574 | 4,218 | 23 | 0 |
| 1010000 | ELEC PLANT IN SERV | CAGW | 87,990 | 3,813 | 64,381 | 19,796 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | CAGE | 12,855 | 0 | 0 | 0 | 2,960 | 8,654 | 1,234 | 7 | 0 |
| 1010000 | ELEC PLANT IN SERV | CAGW | 64,950 | 2,814 | 47,523 | 14,613 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | CAGE | 64 | 0 | 0 | 0 | 15 | 43 | 6 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | CAGW | 2,904 | 126 | 2,125 | 653 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | CAGE | 176 | 0 | 0 | 0 | 40 | 118 | 17 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | CAGW | 2,187 | 95 | 1,600 | 492 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | CAGE | 1 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | CAGW | 2,175 | 0 | 0 | 0 | 501 | 1,464 | 209 | 1 | 0 |
| 1010000 | ELEC PLANT IN SERV | CAGE | 20,935 | 907 | 15,318 | 4,710 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | CAGW | 9,878 | 0 | 0 | 0 | 2,274 | 6,650 | 949 | 5 | 0 |
| 1010000 | ELEC PLANT IN SERV | CAGE | 2,816 | 122 | 2,060 | 634 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | OR | 75 | 0 | 75 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | CAGE | 30,953 | 0 | 0 | 0 | 7,127 | 20,838 | 2,972 | 16 | 0 |
| 1010000 | ELEC PLANT IN SERV | CAGW | 1,757 | 76 | 1,285 | 395 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | CAGE | 169,756 | 0 | 0 | 0 | 39,086 | 114,282 | 16,300 | 88 | 0 |
| 1010000 | ELEC PLANT IN SERV | CAGW | 57,690 | 2,500 | 42,211 | 12,979 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | CAGE | 14,564 | 0 | 0 | 0 | 3,353 | 9,804 | 1,398 | 8 | 0 |
| 1010000 | ELEC PLANT IN SERV | CAGW | 1,623 | 70 | 1,187 | 365 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | CAGE | 1,941,783 | 0 | 0 | 0 | 447,095 | 1,307,229 | 186,456 | 1,003 | 0 |
| 1010000 | ELEC PLANT IN SERV | CAGW | 975,153 | 42,254 | 713,506 | 219,394 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | CAGE | 340,070 | 0 | 0 | 0 | 78,301 | 228,939 | 32,655 | 176 | 0 |
| 1010000 | ELEC PLANT IN SERV | CAGW | 134,095 | 5,810 | 98,115 | 30,169 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | CAGE | 238,590 | 0 | 0 | 0 | 54,935 | 160,621 | 22,910 | 123 | 0 |
| 1010000 | ELEC PLANT IN SERV | CAGW | 88,413 | 3,831 | 64,691 | 19,892 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | CAGE | 11,833 | 0 | 0 | 0 | 2,725 | 7,966 | 1,136 | 6 | 0 |
| 1010000 | ELEC PLANT IN SERV | CAGW | 4,033 | 175 | 2,951 | 907 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | CAGE | 841 | 0 | 0 | 0 | 194 | 566 | 81 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | CAGW | 48,444 | 0 | 0 | 0 | 11,154 | 32,613 | 4,652 | 25 | 0 |
| 1010000 | ELEC PLANT IN SERV | CAGE | 7,836 | 340 | 5,733 | 1,763 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | SG | 5 | 0 | 1 | 0 | 1 | 2 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | CAGE | 171,584 | 0 | 0 | 0 | 39,507 | 115,512 | 16,476 | 89 | 0 |
| 1010000 | ELEC PLANT IN SERV | CAGW | 27,532 | 1,193 | 20,145 | 6,194 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | JBG | 2,309 | 100 | 1,690 | 520 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | SG | 96 | 1 | 24 | 8 | 15 | 42 | 6 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | CAGE | 188,714 | 0 | 0 | 0 | 43,451 | 127,044 | 18,121 | 97 | 0 |
| 1010000 | ELEC PLANT IN SERV | CAGW | 52,471 | 2,274 | 38,392 | 11,805 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | JBG | 1,668 | 72 | 1,221 | 375 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | SG | 3 | 0 | 1 | 0 | 0 | 1 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | CAGE | 1,359,767 | 0 | 0 | 0 | 313,086 | 915,410 | 130,569 | 702 | 0 |
| 1010000 | ELEC PLANT IN SERV | CAGW | 452,554 | 19,609 | 331,127 | 101,817 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | JBG | 25,170 | 1,091 | 18,417 | 5,663 | 0 | 0 | 0 | 0 | 0 |



Electric Plant in Service with Unclassified Plant

Average of Monthly Averages Ending - December 2017

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 | CAGE | 98,888 | 0 | 0 | 0 | 22,769 | 66,573 | 9,496 | 51 | 0 |
| 1010000 | ELEC PLANT IN SERV | CAGE | 47,638 | 2,064 | 34,856 | 10,718 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | JBG | 14,292 | 619 | 10,458 | 3,216 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | CAGE | 14,199 | 0 | 0 | 0 | 3,269 | 9,559 | 1,363 | 7 | 0 |
| 1010000 | ELEC PLANT IN SERV | CAGE | 6,365 | 276 | 4,657 | 1,432 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | JBG | 208 | 9 | 152 | 47 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | SG | 952 | 15 | 241 | 77 | 145 | 417 | 57 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | CAGE | 1,087,272 | 0 | 0 | 0 | 250,344 | 731,963 | 104,403 | 561 | 0 |
| 1010000 | ELEC PLANT IN SERV | CAGE | 166,123 | 7,198 | 121,550 | 37,375 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | JBG | 21,751 | 942 | 15,915 | 4,894 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | SG | 124 | 2 | 31 | 10 | 19 | 54 | 7 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | CAGE | 654,327 | 0 | 0 | 0 | 150,659 | 440,500 | 62,830 | 338 | 0 |
| 1010000 | ELEC PLANT IN SERV | CAGE | 264,928 | 11,479 | 193,844 | 59,605 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | JBG | 691 | 30 | 506 | 156 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | SG | 689 | 11 | 174 | 56 | 105 | 301 | 41 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | CAGE | 889,961 | 0 | 0 | 0 | 204,913 | 599,132 | 85,457 | 460 | 0 |
| 1010000 | ELEC PLANT IN SERV | CAGE | 299,402 | 12,973 | 219,068 | 67,360 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | JBG | 13,946 | 604 | 10,204 | 3,138 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | SG | 1,510 | 23 | 383 | 123 | 229 | 661 | 91 | 1 | 0 |
| 1010000 | ELEC PLANT IN SERV | CAGE | 3,346 | 0 | 0 | 0 | 770 | 2,253 | 321 | 2 | 0 |
| 1010000 | ELEC PLANT IN SERV | CAGE | 173 | 8 | 127 | 39 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | CAGE | 7,729 | 0 | 0 | 0 | 1,780 | 5,203 | 742 | 4 | 0 |
| 1010000 | ELEC PLANT IN SERV | CAGE | 307 | 13 | 224 | 69 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | CAGE | 4,861 | 0 | 0 | 0 | 1,119 | 3,273 | 467 | 3 | 0 |
| 1010000 | ELEC PLANT IN SERV | CAGE | 7,055 | 306 | 5,162 | 1,587 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | JBG | 5 | 0 | 4 | 1 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | SG | 16 | 0 | 4 | 1 | 2 | 7 | 1 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | IDU | 1 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | OR | 8 | 0 | 8 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | UT | 168 | 0 | 0 | 0 | 0 | 168 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | WYP | 4 | 0 | 0 | 0 | 4 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | WYU | 2 | 0 | 0 | 0 | 2 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | CA | 729 | 729 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | IDU | 374 | 0 | 0 | 0 | 0 | 0 | 374 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | OR | 9,061 | 0 | 9,061 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | UT | 25,698 | 0 | 0 | 0 | 0 | 25,698 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | WA | 1,401 | 0 | 0 | 1,401 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | WYP | 675 | 0 | 0 | 0 | 675 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | WYU | 48 | 0 | 0 | 0 | 48 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | CA | 1,087 | 1,087 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | IDU | 1,313 | 0 | 0 | 0 | 0 | 0 | 1,313 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | OR | 4,825 | 0 | 4,825 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | UT | 12,036 | 0 | 0 | 0 | 0 | 12,036 | 0 | 0 | 0 |



Electric Plant in Service with Unclassified Plant

Average of Monthly Averages Ending - December 2017

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 | 3602000 | LAND RIGHTS | WA | 458 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3602000 | LAND RIGHTS | WYP | 1,969 | 0 | 0 | 1,969 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3602000 | LAND RIGHTS | WYU | 3,902 | 0 | 0 | 3,902 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3610000 | STRUCTURES & IMPROVEMENTS | CA | 5,137 | 5,137 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3610000 | STRUCTURES & IMPROVEMENTS | IDU | 2,327 | 0 | 0 | 0 | 2,327 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3610000 | STRUCTURES & IMPROVEMENTS | OR | 30,169 | 0 | 30,169 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3610000 | STRUCTURES & IMPROVEMENTS | UT | 54,423 | 0 | 0 | 0 | 54,423 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3610000 | STRUCTURES & IMPROVEMENTS | WA | 4,202 | 0 | 4,202 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3610000 | STRUCTURES & IMPROVEMENTS | WYP | 12,160 | 0 | 0 | 12,160 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3610000 | STRUCTURES & IMPROVEMENTS | WYU | 4,812 | 0 | 0 | 4,812 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3620000 | STATION EQUIPMENT | CA | 28,501 | 28,501 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3620000 | STATION EQUIPMENT | IDU | 30,875 | 0 | 0 | 0 | 30,875 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3620000 | STATION EQUIPMENT | OR | 240,470 | 0 | 240,470 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3620000 | STATION EQUIPMENT | UT | 461,270 | 0 | 0 | 0 | 461,270 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3620000 | STATION EQUIPMENT | WA | 61,654 | 0 | 0 | 61,654 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3620000 | STATION EQUIPMENT | WYP | 113,659 | 0 | 0 | 113,659 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3620000 | STATION EQUIPMENT | WYU | 18,133 | 0 | 0 | 18,133 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3627000 | STATION EQUIPMENT-SUPERVISORY & ALARM | CA | 399 | 399 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3627000 | STATION EQUIPMENT-SUPERVISORY & ALARM | IDU | 472 | 0 | 0 | 0 | 0 | 472 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3627000 | STATION EQUIPMENT-SUPERVISORY & ALARM | OR | 3,876 | 0 | 3,876 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3627000 | STATION EQUIPMENT-SUPERVISORY & ALARM | UT | 6,814 | 0 | 0 | 0 | 6,814 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3627000 | STATION EQUIPMENT-SUPERVISORY & ALARM | WA | 1,041 | 0 | 1,041 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3627000 | STATION EQUIPMENT-SUPERVISORY & ALARM | WYP | 1,984 | 0 | 0 | 1,984 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3627000 | STATION EQUIPMENT-SUPERVISORY & ALARM | WYU | 261 | 0 | 0 | 261 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3640000 | "POLES, TOWERS AND FIXTURES" | CA | 65,210 | 65,210 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3640000 | "POLES, TOWERS AND FIXTURES" | IDU | 86,925 | 0 | 0 | 0 | 86,925 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3640000 | "POLES, TOWERS AND FIXTURES" | OR | 374,866 | 0 | 374,866 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3640000 | "POLES, TOWERS AND FIXTURES" | UT | 374,392 | 0 | 0 | 0 | 374,392 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3640000 | "POLES, TOWERS AND FIXTURES" | WA | 104,852 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3640000 | "POLES, TOWERS AND FIXTURES" | WYP | 126,909 | 0 | 0 | 126,909 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3640000 | "POLES, TOWERS AND FIXTURES" | WYU | 26,925 | 0 | 0 | 26,925 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3650000 | OVERHEAD CONDUCTORS & DEVICES | CA | 35,464 | 35,464 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3650000 | OVERHEAD CONDUCTORS & DEVICES | IDU | 37,831 | 0 | 0 | 0 | 37,831 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3650000 | OVERHEAD CONDUCTORS & DEVICES | OR | 259,767 | 0 | 259,767 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3650000 | OVERHEAD CONDUCTORS & DEVICES | UT | 231,806 | 0 | 0 | 0 | 231,806 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3650000 | OVERHEAD CONDUCTORS & DEVICES | WA | 69,634 | 0 | 0 | 69,634 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3650000 | OVERHEAD CONDUCTORS & DEVICES | WYP | 95,726 | 0 | 0 | 95,726 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3650000 | OVERHEAD CONDUCTORS & DEVICES | WYU | 13,821 | 0 | 0 | 13,821 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3660000 | UNDERGROUND CONDUIT | CA | 17,588 | 17,588 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3660000 | UNDERGROUND CONDUIT | IDU | 9,664 | 0 | 0 | 0 | 9,664 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3660000 | UNDERGROUND CONDUIT | OR | 93,293 | 0 | 93,293 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3660000 | UNDERGROUND CONDUIT | UT | 197,323 | 0 | 0 | 0 | 197,323 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3660000 | UNDERGROUND CONDUIT | WA | 17,977 | 0 | 0 | 17,977 | 0 | 0 | 0 |



Electric Plant in Service with Unclassified Plant

Average of Monthly Averages Ending - December 2017

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 | 3660000 | UNDERGROUND CONDUIT | WYP | 22,154 | 0 | 0 | 22,154 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3660000 | UNDERGROUND CONDUIT | WYU | 4,798 | 0 | 0 | 4,798 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3670000 | UNDERGROUND CONDUCTORS & DEVICES | CA | 19,630 | 19,630 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3670000 | UNDERGROUND CONDUCTORS & DEVICES | IDU | 27,341 | 0 | 0 | 0 | 27,341 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3670000 | UNDERGROUND CONDUCTORS & DEVICES | OR | 179,227 | 0 | 179,227 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3670000 | UNDERGROUND CONDUCTORS & DEVICES | UT | 533,520 | 0 | 0 | 0 | 533,520 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3670000 | UNDERGROUND CONDUCTORS & DEVICES | WA | 27,070 | 0 | 0 | 27,070 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3670000 | UNDERGROUND CONDUCTORS & DEVICES | WYP | 43,258 | 0 | 0 | 43,258 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3670000 | UNDERGROUND CONDUCTORS & DEVICES | WYU | 18,069 | 0 | 0 | 18,069 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3680000 | LINE TRANSFORMERS | CA | 53,029 | 53,029 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3680000 | LINE TRANSFORMERS | IDU | 80,531 | 0 | 0 | 0 | 80,531 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3680000 | LINE TRANSFORMERS | OR | 439,892 | 0 | 439,892 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3680000 | LINE TRANSFORMERS | UT | 518,053 | 0 | 0 | 0 | 518,053 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3680000 | LINE TRANSFORMERS | WA | 110,794 | 0 | 0 | 110,794 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3680000 | LINE TRANSFORMERS | WYP | 104,609 | 0 | 0 | 104,609 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3680000 | LINE TRANSFORMERS | WYU | 15,095 | 0 | 0 | 15,095 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3691000 | SERVICES - OVERHEAD | CA | 9,832 | 9,832 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3691000 | SERVICES - OVERHEAD | IDU | 8,315 | 0 | 0 | 0 | 8,315 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3691000 | SERVICES - OVERHEAD | OR | 90,426 | 0 | 90,426 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3691000 | SERVICES - OVERHEAD | UT | 84,951 | 0 | 0 | 0 | 84,951 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3691000 | SERVICES - OVERHEAD | WA | 22,518 | 0 | 22,518 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3691000 | SERVICES - OVERHEAD | WYP | 16,522 | 0 | 0 | 16,522 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3691000 | SERVICES - OVERHEAD | WYU | 2,955 | 0 | 0 | 2,955 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3692000 | SERVICES - UNDERGROUND | CA | 16,043 | 16,043 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3692000 | SERVICES - UNDERGROUND | IDU | 31,305 | 0 | 0 | 0 | 31,305 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3692000 | SERVICES - UNDERGROUND | OR | 182,893 | 0 | 182,893 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3692000 | SERVICES - UNDERGROUND | UT | 211,117 | 0 | 0 | 0 | 211,117 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3692000 | SERVICES - UNDERGROUND | WA | 39,440 | 0 | 0 | 39,440 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3692000 | SERVICES - UNDERGROUND | WYP | 32,862 | 0 | 0 | 32,862 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3692000 | SERVICES - UNDERGROUND | WYU | 10,898 | 0 | 0 | 10,898 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3700000 | METERS | CA | 4,180 | 4,180 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3700000 | METERS | IDU | 15,296 | 0 | 0 | 0 | 15,296 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3700000 | METERS | OR | 65,721 | 0 | 65,721 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3700000 | METERS | UT | 84,876 | 0 | 0 | 0 | 84,876 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3700000 | METERS | WA | 12,489 | 0 | 12,489 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3700000 | METERS | WYP | 13,019 | 0 | 0 | 13,019 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3700000 | METERS | WYU | 2,321 | 0 | 0 | 2,321 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3710000 | INSTALL ON CUSTOMERS PREMISES | CA | 276 | 276 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3710000 | INSTALL ON CUSTOMERS PREMISES | IDU | 169 | 0 | 0 | 0 | 169 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3710000 | INSTALL ON CUSTOMERS PREMISES | OR | 2,619 | 0 | 2,619 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3710000 | INSTALL ON CUSTOMERS PREMISES | UT | 4,280 | 0 | 0 | 0 | 4,280 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3710000 | INSTALL ON CUSTOMERS PREMISES | WA | 507 | 0 | 0 | 507 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3710000 | INSTALL ON CUSTOMERS PREMISES | WYP | 815 | 0 | 0 | 815 | 0 | 0 | 0 |



Electric Plant in Service with Unclassified Plant

Average of Monthly Averages Ending - December 2017

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 | WYU | 155 | 0 | 0 | 0 | 155 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | CA | 753 | 753 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | IDU | 715 | 0 | 0 | 0 | 0 | 0 | 715 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | OR | 23,566 | 0 | 23,566 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | UT | 21,967 | 0 | 0 | 0 | 0 | 21,967 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | WA | 4,503 | 0 | 0 | 4,503 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | WYP | 8,429 | 0 | 0 | 0 | 8,429 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | WYU | 2,255 | 0 | 0 | 0 | 2,255 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | IDU | 93 | 0 | 0 | 0 | 0 | 0 | 93 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | OR | 228 | 0 | 228 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | UT | 1,330 | 0 | 0 | 0 | 0 | 1,330 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | WYU | 434 | 0 | 0 | 0 | 434 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | CA | 636 | 636 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | CAGE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | CN | 1,129 | 28 | 355 | 80 | 86 | 533 | 47 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | IDU | 100 | 0 | 0 | 0 | 0 | 0 | 100 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | OR | 4,376 | 0 | 4,376 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | SO | 7,516 | 149 | 1,807 | 514 | 1,113 | 3,454 | 477 | 2 | 0 |
| 1010000 | ELEC PLANT IN SERV | UT | 2,819 | 0 | 0 | 0 | 0 | 2,819 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | WA | 1,099 | 0 | 0 | 1,099 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | WYP | 1,407 | 0 | 0 | 0 | 1,407 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | WYU | 221 | 0 | 0 | 0 | 221 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | CAGE | 1 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | IDU | 5 | 0 | 0 | 0 | 0 | 0 | 5 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | UT | 84 | 0 | 0 | 0 | 0 | 84 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | WYP | 52 | 0 | 0 | 0 | 52 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | WYU | 22 | 0 | 0 | 0 | 22 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | CA | 2,888 | 2,888 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | CAEE | 1,012 | 0 | 0 | 0 | 258 | 654 | 99 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | CAGE | 4,231 | 0 | 0 | 0 | 974 | 2,848 | 406 | 2 | 0 |
| 1010000 | ELEC PLANT IN SERV | CAGW | 3,376 | 146 | 2,470 | 759 | 620 | 3,842 | 336 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | CN | 8,135 | 200 | 2,562 | 575 | 620 | 3,842 | 336 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | IDU | 10,868 | 0 | 0 | 0 | 0 | 0 | 10,868 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | JBG | 22 | 1 | 16 | 5 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | OR | 32,333 | 0 | 32,333 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | SO | 89,757 | 1,781 | 21,577 | 6,135 | 13,295 | 41,243 | 5,701 | 24 | 0 |
| 1010000 | ELEC PLANT IN SERV | UT | 43,402 | 0 | 0 | 0 | 0 | 43,402 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | WA | 11,443 | 0 | 0 | 11,443 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | WYP | 6,890 | 0 | 0 | 0 | 6,890 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | WYU | 3,788 | 0 | 0 | 0 | 3,788 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | CA | 849 | 849 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | IDU | 334 | 0 | 0 | 0 | 0 | 0 | 334 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | OR | 6,794 | 0 | 6,794 | 0 | 0 | 0 | 0 | 0 | 0 |



Electric Plant in Service with Unclassified Plant

Average of Monthly Averages Ending - December 2017

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 | SO | 6,365 | 126 | 1,530 | 435 | 943 | 2,925 | 404 | 0 | 2 |
| 1010000 | ELEC PLANT IN SERV | UT | 19 | 0 | 0 | 0 | 0 | 19 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | WA | 2,383 | 0 | 0 | 2,383 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | WYP | 4,970 | 0 | 0 | 0 | 4,970 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | CA | 110 | 110 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | CAEE | 4 | 0 | 0 | 0 | 1 | 3 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | CAGE | 1,298 | 0 | 0 | 0 | 299 | 874 | 125 | 1 | 0 |
| 1010000 | ELEC PLANT IN SERV | CAGW | 122 | 5 | 90 | 28 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | CN | 2,606 | 64 | 821 | 184 | 199 | 1,231 | 108 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | IDU | 60 | 0 | 0 | 0 | 0 | 0 | 60 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | JBG | 163 | 7 | 119 | 37 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | OR | 1,552 | 0 | 1,552 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | SO | 20,408 | 405 | 4,906 | 1,395 | 3,023 | 9,377 | 1,296 | 5 | 0 |
| 1010000 | ELEC PLANT IN SERV | UT | 587 | 0 | 0 | 0 | 0 | 587 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | WA | 63 | 0 | 0 | 63 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | WYP | 516 | 0 | 0 | 0 | 516 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | WYU | 24 | 0 | 0 | 0 | 24 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | CA | 138 | 138 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | CAEE | 87 | 0 | 0 | 0 | 22 | 56 | 9 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | CAGE | 1,023 | 0 | 0 | 0 | 235 | 688 | 98 | 1 | 0 |
| 1010000 | ELEC PLANT IN SERV | CAGW | 3,511 | 14 | 232 | 71 | 0 | 0 | 14 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | CN | 3,511 | 86 | 1,106 | 248 | 268 | 1,658 | 145 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | IDU | 448 | 0 | 0 | 0 | 0 | 0 | 448 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | JBG | 179 | 8 | 131 | 40 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | OR | 1,688 | 0 | 1,688 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | SO | 33,776 | 670 | 8,120 | 2,309 | 5,003 | 15,520 | 2,145 | 9 | 0 |
| 1010000 | ELEC PLANT IN SERV | UT | 1,385 | 0 | 0 | 0 | 0 | 1,385 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | WA | 313 | 0 | 0 | 313 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | WYP | 1,673 | 0 | 0 | 0 | 1,673 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | WYU | 69 | 0 | 0 | 0 | 69 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | CAGE | 74 | 0 | 0 | 0 | 17 | 50 | 7 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | CAGW | 34 | 1 | 25 | 8 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | CN | 6 | 0 | 2 | 0 | 0 | 3 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | IDU | 1 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | OR | 15 | 0 | 15 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | SO | 308 | 6 | 74 | 21 | 46 | 142 | 20 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | UT | 6 | 0 | 0 | 0 | 0 | 6 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | WYP | 2 | 0 | 0 | 0 | 2 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | WYU | 2 | 0 | 0 | 0 | 2 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | CA | 41 | 41 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | CAEE | 105 | 0 | 0 | 0 | 27 | 68 | 10 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | CAGE | 362 | 0 | 0 | 0 | 83 | 244 | 35 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | CAGW | 149 | 6 | 109 | 34 | 0 | 0 | 0 | 0 | 0 |



Electric Plant in Service with Unclassified Plant

Average of Monthly Averages Ending - December 2017

Allocation Method - Factor West Control Area

(Allocated in Thousands)

| Primary Account | Secondary Account | Alloc | Total | Calif | Oregon | Wash | Wyoming | Utah | Idaho | FERC | Other |
|-----------------|--------------------|---------|--|-------|--------|------|---------|-------|--------|-------|-------|
| 1010000 | ELEC PLANT IN SERV | 3920100 | 1/4 TON MINI-PICKUPS AND VANS | IDU | 274 | 0 | 0 | 0 | 0 | 274 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3920100 | 1/4 TON MINI-PICKUPS AND VANS | JBG | 42 | 2 | 9 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3920100 | 1/4 TON MINI-PICKUPS AND VANS | OR | 1,957 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3920100 | 1/4 TON MINI-PICKUPS AND VANS | SO | 969 | 19 | 233 | 144 | 445 | 62 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3920100 | 1/4 TON MINI-PICKUPS AND VANS | UT | 2,478 | 0 | 0 | 0 | 2,478 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3920100 | 1/4 TON MINI-PICKUPS AND VANS | WA | 290 | 0 | 290 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3920100 | 1/4 TON MINI-PICKUPS AND VANS | WYP | 397 | 0 | 0 | 397 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3920100 | 1/4 TON MINI-PICKUPS AND VANS | WYU | 6 | 0 | 0 | 6 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3920200 | MID AND FULL SIZE AUTOMOBILES | CAGE | 32 | 0 | 0 | 7 | 22 | 3 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3920200 | MID AND FULL SIZE AUTOMOBILES | JBG | 11 | 0 | 8 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3920200 | MID AND FULL SIZE AUTOMOBILES | OR | 67 | 0 | 67 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3920200 | MID AND FULL SIZE AUTOMOBILES | SO | 97 | 2 | 23 | 7 | 14 | 45 | 6 |
| 1010000 | ELEC PLANT IN SERV | 3920200 | MID AND FULL SIZE AUTOMOBILES | UT | 248 | 0 | 0 | 0 | 248 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3920200 | MID AND FULL SIZE AUTOMOBILES | WA | 54 | 0 | 0 | 54 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3920200 | MID AND FULL SIZE AUTOMOBILES | WYP | 49 | 0 | 0 | 49 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3920400 | "1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK | CA | 553 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3920400 | "1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK | CAEE | 170 | 0 | 0 | 43 | 110 | 17 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3920400 | "1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK | CAGE | 5,531 | 0 | 0 | 1,273 | 3,723 | 531 | 3 |
| 1010000 | ELEC PLANT IN SERV | 3920400 | "1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK | CAGW | 1,703 | 74 | 1,246 | 383 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3920400 | "1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK | IDU | 1,519 | 0 | 0 | 0 | 0 | 1,519 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3920400 | "1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK | JBG | 702 | 30 | 513 | 158 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3920400 | "1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK | OR | 6,621 | 0 | 6,621 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3920400 | "1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK | SO | 1,508 | 30 | 362 | 103 | 223 | 693 | 96 |
| 1010000 | ELEC PLANT IN SERV | 3920400 | "1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK | UT | 7,657 | 0 | 0 | 0 | 7,657 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3920400 | "1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK | WA | 969 | 0 | 0 | 969 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3920400 | "1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK | WYP | 1,576 | 0 | 0 | 1,576 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3920400 | "1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK | WYU | 423 | 0 | 0 | 423 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3920500 | "1 TON AND ABOVE, TWO-AXLE TRUCKS" | CA | 985 | 985 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3920500 | "1 TON AND ABOVE, TWO-AXLE TRUCKS" | CAEE | 215 | 0 | 0 | 55 | 139 | 21 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3920500 | "1 TON AND ABOVE, TWO-AXLE TRUCKS" | CAGE | 3,454 | 0 | 0 | 795 | 2,325 | 332 | 2 |
| 1010000 | ELEC PLANT IN SERV | 3920500 | "1 TON AND ABOVE, TWO-AXLE TRUCKS" | CAGW | 2,265 | 98 | 1,657 | 510 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3920500 | "1 TON AND ABOVE, TWO-AXLE TRUCKS" | IDU | 3,077 | 0 | 0 | 0 | 0 | 3,077 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3920500 | "1 TON AND ABOVE, TWO-AXLE TRUCKS" | JBG | 355 | 15 | 260 | 80 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3920500 | "1 TON AND ABOVE, TWO-AXLE TRUCKS" | OR | 11,996 | 0 | 11,996 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3920500 | "1 TON AND ABOVE, TWO-AXLE TRUCKS" | SO | 1,023 | 20 | 246 | 70 | 152 | 470 | 65 |
| 1010000 | ELEC PLANT IN SERV | 3920500 | "1 TON AND ABOVE, TWO-AXLE TRUCKS" | UT | 16,081 | 0 | 0 | 0 | 16,081 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3920500 | "1 TON AND ABOVE, TWO-AXLE TRUCKS" | WA | 2,894 | 0 | 0 | 2,894 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3920500 | "1 TON AND ABOVE, TWO-AXLE TRUCKS" | WYP | 3,898 | 0 | 0 | 3,898 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3920500 | "1 TON AND ABOVE, TWO-AXLE TRUCKS" | WYU | 978 | 0 | 0 | 978 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3920600 | DUMP TRUCKS | CAEE | 4 | 0 | 0 | 1 | 2 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3920600 | DUMP TRUCKS | CAGE | 2,028 | 0 | 0 | 467 | 1,365 | 195 | 1 |
| 1010000 | ELEC PLANT IN SERV | 3920600 | DUMP TRUCKS | CAGW | 900 | 39 | 659 | 203 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | 3920600 | DUMP TRUCKS | JBG | 750 | 33 | 549 | 169 | 0 | 0 | 0 |



Electric Plant in Service with Unclassified Plant

Average of Monthly Averages Ending - December 2017

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 | OR | 76 | 0 | 76 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | SO | 24 | 0 | 6 | 2 | 4 | 11 | 2 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | UT | 125 | 0 | 0 | 0 | 0 | 125 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | CA | 475 | 475 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | CAEE | 41 | 0 | 0 | 0 | 11 | 27 | 4 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | CAGE | 1,790 | 0 | 0 | 0 | 412 | 1,205 | 172 | 1 | 0 |
| 1010000 | ELEC PLANT IN SERV | CAGW | 257 | 11 | 188 | 58 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | IDU | 1,179 | 0 | 0 | 0 | 0 | 0 | 1,179 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | JBG | 100 | 4 | 73 | 22 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | OR | 3,341 | 0 | 3,341 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | SO | 1,331 | 26 | 320 | 91 | 197 | 612 | 85 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | UT | 5,341 | 0 | 0 | 0 | 0 | 5,341 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | WA | 666 | 0 | 0 | 666 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | WYP | 2,810 | 0 | 0 | 0 | 2,810 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | WYU | 351 | 0 | 0 | 0 | 351 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | CA | 60 | 60 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | CAEE | 6 | 0 | 0 | 0 | 2 | 4 | 1 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | CAGE | 462 | 0 | 0 | 0 | 106 | 311 | 44 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | CAGW | 59 | 3 | 43 | 13 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | IDU | 90 | 0 | 0 | 0 | 0 | 0 | 90 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | OR | 364 | 0 | 364 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | SO | 42 | 1 | 10 | 3 | 6 | 19 | 3 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | UT | 255 | 0 | 0 | 0 | 0 | 255 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | WA | 47 | 0 | 0 | 47 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | WYP | 164 | 0 | 0 | 0 | 164 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | WYU | 16 | 0 | 0 | 0 | 16 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | CAGE | 273 | 0 | 0 | 0 | 63 | 184 | 26 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | JBG | 101 | 4 | 74 | 23 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | OR | 317 | 0 | 317 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | SO | 335 | 7 | 80 | 23 | 50 | 154 | 21 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | UT | 1,584 | 0 | 0 | 0 | 0 | 1,584 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | WA | 170 | 0 | 0 | 170 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | WYP | 86 | 0 | 0 | 0 | 86 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | SO | 3,116 | 62 | 749 | 213 | 462 | 1,432 | 198 | 1 | 0 |
| 1010000 | ELEC PLANT IN SERV | CA | 207 | 207 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | CAGE | 4,499 | 0 | 0 | 0 | 1,036 | 3,029 | 432 | 2 | 0 |
| 1010000 | ELEC PLANT IN SERV | CAGW | 744 | 32 | 544 | 167 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | IDU | 501 | 0 | 0 | 0 | 0 | 0 | 501 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | JBG | 745 | 32 | 545 | 168 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | OR | 2,860 | 0 | 2,860 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | SO | 198 | 4 | 48 | 14 | 29 | 91 | 13 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | UT | 3,699 | 0 | 0 | 0 | 0 | 3,699 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | WA | 793 | 793 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |



Electric Plant in Service with Unclassified Plant

Average of Monthly Averages Ending - December 2017

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 | WYP | 927 | 0 | 0 | 0 | 927 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | WYU | 20 | 0 | 0 | 0 | 20 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | CA | 754 | 754 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | CAEE | 138 | 0 | 0 | 0 | 35 | 89 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | CAGE | 18,329 | 0 | 0 | 0 | 4,220 | 12,340 | 1,760 | 9 | 0 |
| 1010000 | ELEC PLANT IN SERV | CAGW | 2,791 | 121 | 2,042 | 628 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | IDU | 2,012 | 0 | 0 | 0 | 0 | 0 | 2,012 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | JBG | 2,876 | 125 | 2,104 | 647 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | OR | 10,596 | 0 | 10,596 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | SO | 3,735 | 74 | 898 | 255 | 553 | 1,716 | 237 | 1 | 0 |
| 1010000 | ELEC PLANT IN SERV | UT | 13,713 | 0 | 0 | 0 | 0 | 13,713 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | WA | 2,818 | 0 | 0 | 2,818 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | WYP | 3,685 | 0 | 0 | 0 | 3,685 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | WYU | 429 | 0 | 0 | 0 | 429 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | CA | 293 | 293 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | CAEE | 1,085 | 0 | 0 | 0 | 277 | 701 | 106 | 1 | 0 |
| 1010000 | ELEC PLANT IN SERV | CAGE | 4,749 | 0 | 0 | 0 | 1,093 | 3,197 | 456 | 2 | 0 |
| 1010000 | ELEC PLANT IN SERV | CAGW | 1,271 | 55 | 930 | 286 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | IDU | 1,353 | 0 | 0 | 0 | 0 | 0 | 1,353 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | JBG | 233 | 10 | 171 | 52 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | OR | 7,133 | 0 | 7,133 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | SO | 4,903 | 97 | 1,179 | 335 | 726 | 2,253 | 311 | 1 | 0 |
| 1010000 | ELEC PLANT IN SERV | UT | 7,104 | 0 | 0 | 0 | 0 | 7,104 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | WA | 1,391 | 0 | 0 | 1,391 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | WYP | 2,200 | 0 | 0 | 0 | 2,200 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | WYU | 231 | 0 | 0 | 0 | 231 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | CA | 1,371 | 1,371 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | CAGE | 173 | 0 | 0 | 0 | 40 | 117 | 17 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | CAGW | 155 | 7 | 114 | 35 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | IDU | 2,447 | 0 | 0 | 0 | 0 | 0 | 2,447 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | OR | 10,060 | 0 | 10,060 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | SO | 545 | 11 | 131 | 37 | 81 | 251 | 35 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | UT | 9,852 | 0 | 0 | 0 | 0 | 9,852 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | WA | 2,195 | 0 | 0 | 2,195 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | WYP | 4,144 | 0 | 0 | 0 | 4,144 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | WYU | 753 | 0 | 0 | 0 | 753 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | CA | 173 | 173 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | CAGE | 124 | 0 | 0 | 0 | 29 | 84 | 12 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | IDU | 171 | 0 | 0 | 0 | 0 | 0 | 171 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | OR | 892 | 0 | 892 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | SO | 111 | 2 | 27 | 8 | 16 | 51 | 7 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | UT | 581 | 0 | 0 | 0 | 0 | 581 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | WYU | 210 | 0 | 0 | 0 | 210 | 0 | 0 | 0 | 0 |



Electric Plant in Service with Unclassified Plant

Average of Monthly Averages Ending - December 2017

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 | CA | 1,541 | 1,541 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | CAGE | 1,172 | 0 | 0 | 0 | 270 | 789 | 113 | 1 | 0 |
| 1010000 | ELEC PLANT IN SERV | CAGW | 67 | 3 | 49 | 15 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | IDU | 2,610 | 0 | 0 | 0 | 0 | 0 | 2,610 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | OR | 12,755 | 0 | 12,755 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | SO | 966 | 19 | 232 | 66 | 143 | 444 | 61 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | UT | 15,064 | 0 | 0 | 0 | 0 | 15,064 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | WA | 3,073 | 0 | 0 | 3,073 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | WYP | 5,023 | 0 | 0 | 0 | 5,023 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | WYU | 1,005 | 0 | 0 | 0 | 1,005 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | CAGE | 2,770 | 0 | 0 | 0 | 638 | 1,865 | 266 | 1 | 0 |
| 1010000 | ELEC PLANT IN SERV | CAGW | 368 | 16 | 269 | 83 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | JBG | 542 | 23 | 396 | 122 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | OR | 413 | 0 | 413 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | UT | 3 | 0 | 0 | 0 | 0 | 3 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | CAGE | 23,054 | 0 | 0 | 0 | 5,308 | 15,520 | 2,214 | 12 | 0 |
| 1010000 | ELEC PLANT IN SERV | CAGW | 556 | 24 | 407 | 125 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | JBG | 7,974 | 346 | 5,834 | 1,794 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | OR | 928 | 0 | 928 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | SO | 710 | 14 | 171 | 49 | 105 | 326 | 45 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | UT | 1,503 | 0 | 0 | 0 | 0 | 1,503 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | WYP | 189 | 0 | 0 | 0 | 189 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | CA | 843 | 843 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | CAGE | 23 | 0 | 0 | 0 | 5 | 15 | 2 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | CAGW | 143 | 6 | 104 | 32 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | IDU | 2,464 | 0 | 0 | 0 | 0 | 0 | 2,464 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | OR | 9,917 | 0 | 9,917 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | SO | 1,295 | 26 | 311 | 89 | 192 | 595 | 82 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | UT | 15,946 | 0 | 0 | 0 | 0 | 15,946 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | WA | 1,958 | 0 | 0 | 1,958 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | WYP | 4,884 | 0 | 0 | 0 | 4,884 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | WYU | 852 | 0 | 0 | 0 | 852 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | CA | 480 | 480 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | CAFE | 404 | 0 | 0 | 0 | 0 | 261 | 40 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | CAGE | 3,434 | 0 | 0 | 0 | 791 | 2,312 | 330 | 2 | 0 |
| 1010000 | ELEC PLANT IN SERV | CAGW | 1,174 | 51 | 859 | 264 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | IDU | 1,176 | 0 | 0 | 0 | 0 | 0 | 1,176 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | JBG | 1,131 | 49 | 828 | 254 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | OR | 1,954 | 0 | 1,954 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | SO | 756 | 15 | 182 | 52 | 112 | 347 | 48 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | UT | 4,884 | 0 | 0 | 0 | 0 | 4,884 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | WA | 817 | 0 | 0 | 817 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | WYP | 1,397 | 0 | 0 | 0 | 1,397 | 0 | 0 | 0 | 0 |



Electric Plant in Service with Unclassified Plant

Average of Monthly Averages Ending - December 2017

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 | WYU | 583 | 0 | 0 | 0 | 583 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | CA | 5,487 | 5,487 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | CAEE | 259 | 0 | 0 | 0 | 66 | 168 | 25 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | CAGE | 112,868 | 0 | 0 | 0 | 25,988 | 75,984 | 10,838 | 58 | 0 |
| 1010000 | ELEC PLANT IN SERV | CAGW | 46,386 | 2,010 | 33,940 | 10,436 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | CN | 3,591 | 88 | 1,131 | 254 | 274 | 1,696 | 148 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | IDU | 10,757 | 0 | 0 | 0 | 0 | 0 | 10,757 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | JBG | 4,075 | 177 | 2,982 | 917 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | OR | 61,624 | 0 | 61,624 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | SG | 139 | 2 | 35 | 11 | 21 | 61 | 8 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | SO | 86,677 | 1,720 | 20,836 | 5,925 | 12,839 | 39,828 | 5,506 | 23 | 0 |
| 1010000 | ELEC PLANT IN SERV | UT | 58,277 | 0 | 0 | 0 | 0 | 58,277 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | WA | 12,626 | 0 | 0 | 12,626 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | WYP | 23,998 | 0 | 0 | 0 | 23,998 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | WYU | 5,751 | 0 | 0 | 0 | 5,751 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | CA | 306 | 306 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | CAEE | 82 | 0 | 0 | 0 | 21 | 53 | 8 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | CAGE | 2,638 | 0 | 0 | 0 | 607 | 1,776 | 253 | 1 | 0 |
| 1010000 | ELEC PLANT IN SERV | CAGW | 1,021 | 44 | 747 | 230 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | IDU | 338 | 0 | 0 | 0 | 0 | 0 | 338 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | JBG | 593 | 26 | 434 | 134 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | OR | 2,647 | 0 | 2,647 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | SO | 511 | 10 | 123 | 35 | 76 | 235 | 32 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | UT | 2,129 | 0 | 0 | 0 | 0 | 2,129 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | WA | 563 | 0 | 0 | 563 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | WYP | 786 | 0 | 0 | 0 | 786 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | WYU | 104 | 0 | 0 | 0 | 104 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | CA | 50 | 50 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | CAEE | 5 | 0 | 0 | 0 | 1 | 3 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | CAGE | 2,010 | 0 | 0 | 0 | 463 | 1,353 | 193 | 1 | 0 |
| 1010000 | ELEC PLANT IN SERV | CAGW | 394 | 17 | 289 | 89 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | CN | 218 | 5 | 69 | 15 | 17 | 103 | 9 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | IDU | 80 | 0 | 0 | 0 | 0 | 0 | 80 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | JBG | 138 | 6 | 101 | 31 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | OR | 1,116 | 0 | 1,116 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | SO | 2,623 | 52 | 631 | 179 | 389 | 1,205 | 167 | 1 | 0 |
| 1010000 | ELEC PLANT IN SERV | UT | 1,062 | 0 | 0 | 0 | 0 | 1,062 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | WA | 186 | 0 | 0 | 186 | 0 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | WYP | 198 | 0 | 0 | 0 | 198 | 0 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | WYU | 16 | 0 | 0 | 0 | 0 | 16 | 0 | 0 | 0 |
| 1010000 | ELEC PLANT IN SERV | CAEE | 1,855 | 0 | 0 | 0 | 473 | 1,199 | 182 | 1 | 0 |
| 1010000 Total | | | 26,809,020 | 531,547 | 6,428,503 | 1,819,750 | 3,978,887 | 12,338,758 | 1,704,539 | 7,036 | 0 |
| 1019000 | ELEC PLT IN SERV-OTH | CAGE | -17 | 0 | 0 | 0 | -4 | -12 | -2 | 0 | 0 |



Electric Plant in Service with Unclassified Plant

Average of Monthly Averages Ending - December 2017

Allocation Method - Factor West Control Area

(Allocated in Thousands)

| Primary Account | Secondary Account | Alloc | Total | Calif | Oregon | Wash | Wyoming | Utah | Idaho | FERC | Other |
|----------------------|----------------------|-------|-------------------|----------------|------------------|------------------|------------------|-------------------|------------------|--------------|----------|
| 1019000 | ELEC PLT IN SERV-OTH | SO | -137 | -3 | -33 | -9 | -20 | -63 | -9 | 0 | 0 |
| 1019000 | ELEC PLT IN SERV-OTH | CAGE | -8,235 | 0 | 0 | 0 | -1,896 | -5,544 | -791 | -4 | 0 |
| 1019000 | ELEC PLT IN SERV-OTH | CAGE | 7,602 | 0 | 0 | 0 | 1,750 | 5,118 | 730 | 4 | 0 |
| 1019000 | ELEC PLT IN SERV-OTH | CAGW | -501 | -22 | -366 | -113 | 0 | 0 | 0 | 0 | 0 |
| 1019000 | ELEC PLT IN SERV-OTH | SG | -8,979 | -138 | -2,275 | -730 | -1,364 | -3,929 | -540 | -3 | 0 |
| 1019000 | ELEC PLT IN SERV-OTH | CA | -48 | -48 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1019000 | ELEC PLT IN SERV-OTH | IDU | -53 | 0 | 0 | 0 | 0 | 0 | -53 | 0 | 0 |
| 1019000 | ELEC PLT IN SERV-OTH | OR | -326 | 0 | -326 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1019000 | ELEC PLT IN SERV-OTH | UT | -609 | 0 | 0 | 0 | 0 | -609 | 0 | 0 | 0 |
| 1019000 | ELEC PLT IN SERV-OTH | WA | -321 | 0 | 0 | -321 | 0 | 0 | 0 | 0 | 0 |
| 1019000 | ELEC PLT IN SERV-OTH | WYU | -259 | 0 | 0 | 0 | -259 | 0 | 0 | 0 | 0 |
| 1019000 | ELEC PLT IN SERV-OTH | SO | -260 | -5 | -62 | -18 | -38 | -119 | -17 | 0 | 0 |
| 1019000 | ELEC PLT IN SERV-OTH | CAGE | 164 | 0 | 0 | 0 | 38 | 111 | 16 | 0 | 0 |
| 1019000 | ELEC PLT IN SERV-OTH | SG | -164 | -3 | -42 | -13 | -25 | -72 | -10 | 0 | 0 |
| 1019000 Total | | | -12,142 | -218 | -3,104 | -1,204 | -1,818 | -5,119 | -675 | -3 | 0 |
| 1020000 | ELEC PL PUR OR SLD | CAGW | -553 | -24 | -405 | -124 | 0 | 0 | 0 | 0 | 0 |
| 1020000 | ELEC PL PUR OR SLD | SG | -15 | 0 | -4 | -1 | -2 | -7 | -1 | 0 | 0 |
| 1020000 | ELEC PL PUR OR SLD | CAGW | 553 | 24 | 405 | 124 | 0 | 0 | 0 | 0 | 0 |
| 1020000 Total | | | -15 | 0 | -4 | -1 | -2 | -7 | -1 | 0 | 0 |
| 1061000 | DIST COMP CONST NOT | CA | 1,643 | 1,643 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1061000 | DIST COMP CONST NOT | IDU | 4,122 | 0 | 0 | 0 | 0 | 0 | 4,122 | 0 | 0 |
| 1061000 | DIST COMP CONST NOT | OR | 15,349 | 0 | 15,349 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1061000 | DIST COMP CONST NOT | UT | 22,847 | 0 | 0 | 0 | 0 | 22,847 | 0 | 0 | 0 |
| 1061000 | DIST COMP CONST NOT | WA | 11,424 | 0 | 0 | 11,424 | 0 | 0 | 0 | 0 | 0 |
| 1061000 | DIST COMP CONST NOT | WYU | 5,046 | 0 | 0 | 0 | 5,046 | 0 | 0 | 0 | 0 |
| 1061000 Total | | | 60,431 | 1,643 | 15,349 | 11,424 | 5,046 | 22,847 | 4,122 | 0 | 0 |
| 1062000 | TRAN COMP CONST NOT | CAGE | 60,200 | 0 | 0 | 0 | 13,861 | 40,527 | 5,781 | 31 | 0 |
| 1062000 | TRAN COMP CONST NOT | CAGW | 60,022 | 2,601 | 43,918 | 13,504 | 0 | 0 | 0 | 0 | 0 |
| 1062000 Total | | | 120,222 | 2,601 | 43,918 | 13,504 | 13,861 | 40,527 | 5,781 | 31 | 0 |
| 1063000 | PROD COMP CONST NOT | SG | 39,971 | 614 | 10,126 | 3,250 | 6,072 | 17,492 | 2,404 | 14 | 0 |
| 1064000 | GEN COMP CONST NOT | SO | 9,146 | 182 | 2,199 | 625 | 1,355 | 4,202 | 581 | 2 | 0 |
| 1064000 Total | | | 9,146 | 182 | 2,199 | 625 | 1,355 | 4,202 | 581 | 2 | 0 |
| Grand Total | | | 27,026,633 | 536,367 | 6,496,986 | 1,847,347 | 4,003,400 | 12,418,701 | 1,716,752 | 7,080 | 0 |

B9. CAPITAL LEASE PLANT



Capital Lease

Average of Monthly Averages Ending - December 2017
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 | CAGE | 12,412 | 0 | 0 | 0 | 2,858 | 8,356 | 1,192 | 6 | 0 |
| 1011000 | PRPTY UND CPTL LSS | CAGW | 4,540 | 197 | 3,322 | 1,021 | 0 | 0 | 0 | 0 | 0 |
| 1011000 | PRPTY UND CPTL LSS | OR | 4,341 | 0 | 4,341 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1011000 | PRPTY UND CPTL LSS | SO | 12,664 | 251 | 3,044 | 866 | 1,876 | 5,819 | 804 | 3 | 0 |
| 1011000 | PRPTY UND CPTL LSS | UT | 11,714 | 0 | 0 | 0 | 0 | 11,714 | 0 | 0 | 0 |
| 1011000 Total | | | 45,671 | 448 | 10,707 | 1,887 | 4,734 | 25,889 | 1,996 | 10 | 0 |
| 1011500 | CAP LEASES-ACCM AMRT | CAGE | -3,387 | 0 | 0 | 0 | -780 | -2,280 | -325 | -2 | 0 |
| 1011500 | CAP LEASES-ACCM AMRT | CAGW | -721 | -31 | -528 | -162 | 0 | 0 | 0 | 0 | 0 |
| 1011500 | CAP LEASES-ACCM AMRT | OR | -3,240 | 0 | -3,240 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1011500 | CAP LEASES-ACCM AMRT | SO | -9,137 | -181 | -2,196 | -625 | -1,353 | -4,199 | -580 | -2 | 0 |
| 1011500 | CAP LEASES-ACCM AMRT | UT | -5,843 | 0 | 0 | 0 | 0 | -5,843 | 0 | 0 | 0 |
| 1011500 Total | | | -22,329 | -213 | -5,965 | -787 | -2,133 | -12,321 | -906 | -4 | 0 |
| 1011950 | CAP LEASES-ACCM AMRT | CAGE | -454 | 0 | 0 | 0 | -105 | -306 | -44 | 0 | 0 |
| 1011950 | CAP LEASES-ACCM AMRT | CAGW | -456 | -20 | -334 | -103 | 0 | 0 | 0 | 0 | 0 |
| 1011950 | CAP LEASES-ACCM AMRT | OR | -142 | 0 | -142 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1011950 | CAP LEASES-ACCM AMRT | SO | -8,673 | -172 | -2,085 | -593 | -1,285 | -3,985 | -551 | -2 | 0 |
| 1011950 | CAP LEASES-ACCM AMRT | WYP | -255 | 0 | 0 | 0 | -255 | 0 | 0 | 0 | 0 |
| 1011950 Total | | | -9,980 | -192 | -2,560 | -695 | -1,644 | -4,291 | -595 | -3 | 0 |
| 1119000 | AC PR AMR EL PT SR-O | OR | 142 | 0 | 142 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1119000 | AC PR AMR EL PT SR-O | SG | 910 | 14 | 231 | 74 | 138 | 398 | 55 | 0 | 0 |
| 1119000 | AC PR AMR EL PT SR-O | SO | 8,673 | 172 | 2,085 | 593 | 1,285 | 3,985 | 551 | 2 | 0 |
| 1119000 | AC PR AMR EL PT SR-O | WYP | 255 | 0 | 0 | 0 | 255 | 0 | 0 | 0 | 0 |
| 1119000 Total | | | 9,980 | 186 | 2,457 | 667 | 1,678 | 4,384 | 606 | 3 | 0 |
| Grand Total | | | 23,342 | 230 | 4,639 | 1,072 | 2,634 | 13,660 | 1,102 | 6 | 0 |

B10.PLANT HELD FOR FUTURE USE



Plant Held for Future Use

Average of Monthly Averages Ending - December 2017
 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 | 8,923 | 0 | 0 | 0 | 2,055 | 6,007 | 857 | 5 | 0 |
| 1050000 | EL PLT HLD FTR USE | 3501000 | 2,789 | 0 | 0 | 0 | 642 | 1,877 | 268 | 1 | 0 |
| 1050000 | EL PLT HLD FTR USE | 3501000 | 162 | 7 | 118 | 36 | 0 | 0 | 0 | 0 | 0 |
| 1050000 | EL PLT HLD FTR USE | 3502000 | 755 | 0 | 0 | 0 | 174 | 508 | 72 | 0 | 0 |
| 1050000 | EL PLT HLD FTR USE | 3601000 | 683 | 683 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1050000 | EL PLT HLD FTR USE | 3601000 | 866 | 0 | 866 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1050000 | EL PLT HLD FTR USE | 3601000 | 5,741 | 0 | 0 | 0 | 0 | 5,741 | 0 | 0 | 0 |
| 1050000 | EL PLT HLD FTR USE | 3601000 | 1 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 0 |
| 1050000 | EL PLT HLD FTR USE | 3891000 | 3,508 | 0 | 3,508 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1050000 Total | | | 23,428 | 690 | 4,493 | 36 | 2,871 | 14,134 | 1,197 | 6 | 0 |
| Grand Total | | | 23,428 | 690 | 4,493 | 36 | 2,871 | 14,134 | 1,197 | 6 | 0 |

B11. MISC. DEFERRED DEBITS



Deferred Debits

Average of Monthly Averages Ending - December 2017
 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 | CAEE | 2,347 | 0 | 0 | 0 | 599 | 1,516 | 230 | 0 | 1 |
| 1861000 | MS DEF DB-OTH WIP | CAEE | -2,040 | 0 | 0 | 0 | -521 | -1,318 | -200 | -1 | 0 |
| 1861000 Total | | | 307 | 0 | 0 | 0 | 78 | 198 | 30 | 0 | 0 |
| 1861200 | FINANCING COSTS DEFER | SO | 91 | 2 | 22 | 6 | 13 | 42 | 6 | 0 | 0 |
| 1861200 | FINANCING COSTS DEFER | SO | 192 | 4 | 46 | 13 | 28 | 88 | 12 | 0 | 0 |
| 1861200 | FINANCING COSTS DEFER | OTHER | 1,473 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,473 |
| 1861200 | FINANCING COSTS DEFER | OTHER | 11 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 11 |
| 1861200 | FINANCING COSTS DEFER | OTHER | 223 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 223 |
| 1861200 | FINANCING COSTS DEFER | OTHER | 431 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 431 |
| 1861200 Total | | | 2,421 | 6 | 68 | 19 | 42 | 130 | 18 | 0 | 2,139 |
| 1865000 | DEF COAL MINE COSTS | CAEE | 1,843 | 0 | 0 | 0 | 470 | 1,191 | 181 | 1 | 0 |
| 1865000 Total | | | 1,843 | 0 | 0 | 0 | 470 | 1,191 | 181 | 1 | 0 |
| 1867000 | MSC DF DR-BAL TRAN | CAEE | 8 | 0 | 0 | 0 | 2 | 5 | 1 | 0 | 0 |
| 1867000 | MSC DF DR-BAL TRAN | JBE | 1 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1867000 Total | | | 8 | 0 | 0 | 0 | 2 | 5 | 1 | 0 | 0 |
| 1868000 | MISC DF DR-OTH-CST | OTHER | 51 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 51 |
| 1868000 | MISC DF DR-OTH-CST | CAGE | 40 | 0 | 0 | 0 | 9 | 27 | 4 | 0 | 0 |
| 1868000 | MISC DF DR-OTH-CST | SG | 80 | 1 | 20 | 7 | 12 | 35 | 5 | 0 | 0 |
| 1868000 | MISC DF DR-OTH-CST | SG | 11,238 | 173 | 2,847 | 914 | 1,707 | 4,918 | 676 | 4 | 0 |
| 1868000 | MISC DF DR-OTH-CST | SG | 210 | 3 | 53 | 17 | 32 | 92 | 13 | 0 | 0 |
| 1868000 | MISC DF DR-OTH-CST | SG | 932 | 14 | 236 | 76 | 142 | 408 | 56 | 0 | 0 |
| 1868000 | MISC DF DR-OTH-CST | CAGE | 25 | 0 | 0 | 0 | 6 | 17 | 2 | 0 | 0 |
| 1868000 | MISC DF DR-OTH-CST | SG | 1,291 | 20 | 327 | 105 | 196 | 565 | 78 | 0 | 0 |
| 1868000 | MISC DF DR-OTH-CST | OTHER | 2,636 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,636 |
| 1868000 | MISC DF DR-OTH-CST | CAGE | 14,931 | 0 | 0 | 0 | 3,438 | 10,052 | 1,434 | 8 | 0 |
| 1868000 | MISC DF DR-OTH-CST | CAGE | 14,248 | 0 | 0 | 0 | 3,281 | 9,592 | 1,368 | 7 | 0 |
| 1868000 | MISC DF DR-OTH-CST | CAGW | 7,102 | 308 | 5,197 | 1,598 | 0 | 0 | 0 | 0 | 0 |
| 1868000 | MISC DF DR-OTH-CST | CAGE | 4,396 | 0 | 0 | 0 | 1,012 | 2,960 | 422 | 2 | 0 |
| 1868000 | MISC DF DR-OTH-CST | CAGW | 224 | 10 | 164 | 50 | 0 | 0 | 0 | 0 | 0 |
| 1868000 | MISC DF DR-OTH-CST | CAGE | 318 | 0 | 0 | 0 | 73 | 214 | 30 | 0 | 0 |
| 1868000 Total | | | 57,722 | 529 | 8,844 | 2,766 | 9,908 | 28,878 | 4,088 | 22 | 2,687 |
| 1869000 | MISC DF DR-OTH-NC | CAGW | 3,276 | 142 | 2,397 | 737 | 0 | 0 | 0 | 0 | 0 |
| 1869000 Total | | | 3,276 | 142 | 2,397 | 737 | 0 | 0 | 0 | 0 | 0 |
| Grand Total | | | 65,579 | 676 | 11,310 | 3,523 | 10,500 | 30,403 | 4,317 | 23 | 4,826 |

B12. BLANK

B13. MATERIALS & SUPPLIES



Material & Supplies

Average of Monthly Averages Ending - December 2017
Allocation Method - Factor West Control Area
(Allocated in Thousands)

| Primary Account | Secondary Account | Alloc | Total | Calif | Oregon | Wash | Wyoming | Utah | Idaho | FERC | Other |
|----------------------|----------------------|-------|---------------|--------------|---------------|--------------|---------------|---------------|--------------|-----------|----------|
| 1511120 | COAL INVNTY-HUNTER | CAEE | 57,006 | 0 | 0 | 0 | 14,545 | 36,841 | 5,592 | 28 | 0 |
| 1511120 Total | | | 57,006 | 0 | 0 | 0 | 14,545 | 36,841 | 5,592 | 28 | 0 |
| 1511130 | COAL INVNTY-HTG | CAEE | 26,492 | 0 | 0 | 0 | 6,760 | 17,121 | 2,599 | 13 | 0 |
| 1511130 Total | | | 26,492 | 0 | 0 | 0 | 6,760 | 17,121 | 2,599 | 13 | 0 |
| 1511140 | COAL INVNTY-JB | JBE | 23,823 | 1,065 | 17,315 | 5,444 | 0 | 0 | 0 | 0 | 0 |
| 1511140 Total | | | 23,823 | 1,065 | 17,315 | 5,444 | 0 | 0 | 0 | 0 | 0 |
| 1511160 | COAL INVNTY-NAU | CAEE | 11,462 | 0 | 0 | 0 | 2,925 | 7,407 | 1,124 | 6 | 0 |
| 1511160 Total | | | 11,462 | 0 | 0 | 0 | 2,925 | 7,407 | 1,124 | 6 | 0 |
| 1511170 | COAL INVNTY-CPP | CAEE | 11,003 | 0 | 0 | 0 | 2,807 | 7,111 | 1,079 | 5 | 0 |
| 1511170 Total | | | 11,003 | 0 | 0 | 0 | 2,807 | 7,111 | 1,079 | 5 | 0 |
| 1511200 | COAL INVNTY-CHOLLA | CAEE | 15,559 | 0 | 0 | 0 | 3,970 | 10,055 | 1,526 | 8 | 0 |
| 1511200 Total | | | 15,559 | 0 | 0 | 0 | 3,970 | 10,055 | 1,526 | 8 | 0 |
| 1511300 | COAL INVNTY-COLSTRIP | CAEW | 1,528 | 68 | 1,111 | 349 | 0 | 0 | 0 | 0 | 0 |
| 1511300 Total | | | 1,528 | 68 | 1,111 | 349 | 0 | 0 | 0 | 0 | 0 |
| 1511400 | COAL INVNTY-CRAIG | CAEE | 16,973 | 0 | 0 | 0 | 4,331 | 10,969 | 1,665 | 8 | 0 |
| 1511400 Total | | | 16,973 | 0 | 0 | 0 | 4,331 | 10,969 | 1,665 | 8 | 0 |
| 1511600 | COAL INVNTY-DJ | CAEE | 9,312 | 0 | 0 | 0 | 2,376 | 6,018 | 914 | 5 | 0 |
| 1511600 Total | | | 9,312 | 0 | 0 | 0 | 2,376 | 6,018 | 914 | 5 | 0 |
| 1511700 | COAL INVNTY-RG | CAEE | 32,730 | 0 | 0 | 0 | 8,351 | 21,152 | 3,211 | 16 | 0 |
| 1511700 Total | | | 32,730 | 0 | 0 | 0 | 8,351 | 21,152 | 3,211 | 16 | 0 |
| 1511900 | COAL INVNTY-HAYDEN | CAEE | 2,340 | 0 | 0 | 0 | 597 | 1,512 | 230 | 1 | 0 |
| 1511900 Total | | | 2,340 | 0 | 0 | 0 | 597 | 1,512 | 230 | 1 | 0 |
| 1512180 | NATURAL GAS-CLAY BAS | CAEE | 1,905 | 0 | 0 | 0 | 486 | 1,231 | 187 | 1 | 0 |
| 1512180 Total | | | 1,905 | 0 | 0 | 0 | 486 | 1,231 | 187 | 1 | 0 |
| 1514000 | FUEL STK-FUEL OIL | CAEE | 952 | 0 | 0 | 0 | 243 | 615 | 93 | 0 | 0 |
| 1514000 | FUEL STK-FUEL OIL | CAEW | 69 | 3 | 50 | 16 | 0 | 0 | 0 | 0 | 0 |
| 1514000 | FUEL STK-FUEL OIL | JBE | 752 | 34 | 546 | 172 | 0 | 0 | 0 | 0 | 0 |
| 1514000 Total | | | 1,773 | 37 | 597 | 188 | 243 | 615 | 93 | 0 | 0 |
| 1514300 | OIL INVNTY-COLSTRIP | CAEW | 82 | 4 | 59 | 19 | 0 | 0 | 0 | 0 | 0 |
| 1514300 Total | | | 82 | 4 | 59 | 19 | 0 | 0 | 0 | 0 | 0 |
| 1514400 | OIL INVNTY-CRAIG | CAEE | 35 | 0 | 0 | 0 | 9 | 22 | 3 | 0 | 0 |
| 1514400 Total | | | 35 | 0 | 0 | 0 | 9 | 22 | 3 | 0 | 0 |
| 1514900 | OIL INVNTY-HAYDEN | CAEE | 41 | 0 | 0 | 0 | 10 | 26 | 4 | 0 | 0 |
| 1514900 Total | | | 41 | 0 | 0 | 0 | 10 | 26 | 4 | 0 | 0 |
| 1541000 | PLNT M&S STK CNTRL | SO | -148 | -3 | -36 | -10 | -22 | -68 | -9 | 0 | 0 |
| 1541000 | PLNT M&S STK CNTRL | CAGE | 14,308 | 0 | 0 | 0 | 3,294 | 9,632 | 1,374 | 7 | 0 |



Material & Supplies

Average of Monthly Averages Ending - December 2017
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 | JBG | 9,842 | 426 | 7,201 | 2,214 | 0 | 0 | 0 | 0 | 0 |
| 1541000 | PLNT M&S STK CNTRL | CAGE | 14,333 | 0 | 0 | 0 | 3,300 | 9,649 | 1,376 | 7 | 0 |
| 1541000 | PLNT M&S STK CNTRL | CAGE | 6,203 | 0 | 0 | 0 | 1,428 | 4,176 | 596 | 3 | 0 |
| 1541000 | PLNT M&S STK CNTRL | CAGE | 4,495 | 0 | 0 | 0 | 1,035 | 3,026 | 432 | 2 | 0 |
| 1541000 | PLNT M&S STK CNTRL | CAGE | 1 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 |
| 1541000 | PLNT M&S STK CNTRL | CAGE | 14,788 | 0 | 0 | 0 | 3,405 | 9,955 | 1,420 | 8 | 0 |
| 1541000 | PLNT M&S STK CNTRL | CAGE | 17,903 | 0 | 0 | 0 | 4,122 | 12,052 | 1,719 | 9 | 0 |
| 1541000 | PLNT M&S STK CNTRL | CAGE | 26,117 | 0 | 0 | 0 | 6,013 | 17,582 | 2,508 | 13 | 0 |
| 1541000 | PLNT M&S STK CNTRL | CAGE | 1,201 | 0 | 0 | 0 | 276 | 808 | 115 | 1 | 0 |
| 1541000 | PLNT M&S STK CNTRL | CAGE | 3,893 | 0 | 0 | 0 | 896 | 2,621 | 374 | 2 | 0 |
| 1541000 | PLNT M&S STK CNTRL | CAGE | 5,950 | 0 | 0 | 0 | 1,370 | 4,005 | 571 | 3 | 0 |
| 1541000 | PLNT M&S STK CNTRL | CAGW | 3,811 | 165 | 2,788 | 857 | 0 | 0 | 0 | 0 | 0 |
| 1541000 | PLNT M&S STK CNTRL | CAGE | 7 | 0 | 0 | 0 | 2 | 5 | 1 | 0 | 0 |
| 1541000 | PLNT M&S STK CNTRL | CAGE | 3 | 0 | 0 | 0 | 1 | 2 | 0 | 0 | 0 |
| 1541000 | PLNT M&S STK CNTRL | CAGW | 575 | 25 | 420 | 129 | 0 | 0 | 0 | 0 | 0 |
| 1541000 | PLNT M&S STK CNTRL | CAGW | 938 | 41 | 687 | 211 | 0 | 0 | 0 | 0 | 0 |
| 1541000 | PLNT M&S STK CNTRL | CAGW | 811 | 35 | 593 | 182 | 0 | 0 | 0 | 0 | 0 |
| 1541000 | PLNT M&S STK CNTRL | CAGE | 889 | 0 | 0 | 0 | 205 | 599 | 85 | 0 | 0 |
| 1541000 | PLNT M&S STK CNTRL | CAGE | 1,306 | 0 | 0 | 0 | 301 | 879 | 125 | 1 | 0 |
| 1541000 | PLNT M&S STK CNTRL | CAGE | 714 | 0 | 0 | 0 | 165 | 481 | 69 | 0 | 0 |
| 1541000 | PLNT M&S STK CNTRL | CAGE | 590 | 0 | 0 | 0 | 136 | 397 | 57 | 0 | 0 |
| 1541000 | PLNT M&S STK CNTRL | CAGE | 692 | 0 | 0 | 0 | 159 | 466 | 66 | 0 | 0 |
| 1541000 | PLNT M&S STK CNTRL | CAGE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1541000 | PLNT M&S STK CNTRL | WYP | 416 | 0 | 0 | 0 | 416 | 0 | 0 | 0 | 0 |
| 1541000 | PLNT M&S STK CNTRL | WYP | 151 | 0 | 0 | 0 | 151 | 0 | 0 | 0 | 0 |
| 1541000 | PLNT M&S STK CNTRL | WYP | 278 | 0 | 0 | 0 | 278 | 0 | 0 | 0 | 0 |
| 1541000 | PLNT M&S STK CNTRL | WYP | 643 | 0 | 0 | 0 | 643 | 0 | 0 | 0 | 0 |
| 1541000 | PLNT M&S STK CNTRL | WYP | 700 | 0 | 0 | 0 | 700 | 0 | 0 | 0 | 0 |
| 1541000 | PLNT M&S STK CNTRL | WYP | 426 | 0 | 0 | 0 | 426 | 0 | 0 | 0 | 0 |
| 1541000 | PLNT M&S STK CNTRL | WYU | 653 | 0 | 0 | 0 | 653 | 0 | 0 | 0 | 0 |
| 1541000 | PLNT M&S STK CNTRL | WYU | 11 | 0 | 0 | 0 | 11 | 0 | 0 | 0 | 0 |
| 1541000 | PLNT M&S STK CNTRL | WYU | 582 | 0 | 0 | 0 | 582 | 0 | 0 | 0 | 0 |
| 1541000 | PLNT M&S STK CNTRL | WYP | 1,541 | 0 | 0 | 0 | 1,541 | 0 | 0 | 0 | 0 |
| 1541000 | PLNT M&S STK CNTRL | WYP | 528 | 0 | 0 | 0 | 528 | 0 | 0 | 0 | 0 |
| 1541000 | PLNT M&S STK CNTRL | WYP | 402 | 0 | 0 | 0 | 402 | 0 | 0 | 0 | 0 |
| 1541000 | PLNT M&S STK CNTRL | IDU | 1,129 | 0 | 0 | 0 | 0 | 0 | 1,129 | 0 | 0 |



Material & Supplies

Average of Monthly Averages Ending - December 2017
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 2085 | IDU | 639 | 0 | 0 | 0 | 0 | 0 | 639 | 0 | 0 |
| 1541000 | PLNT M&S STK CNTRL 2090 | IDU | 88 | 0 | 0 | 0 | 0 | 0 | 88 | 0 | 0 |
| 1541000 | PLNT M&S STK CNTRL 2095 | IDU | 154 | 0 | 0 | 0 | 0 | 0 | 154 | 0 | 0 |
| 1541000 | PLNT M&S STK CNTRL 2100 | IDU | 219 | 0 | 0 | 0 | 0 | 0 | 219 | 0 | 0 |
| 1541000 | PLNT M&S STK CNTRL 2110 | UT | 398 | 0 | 0 | 0 | 0 | 398 | 0 | 0 | 0 |
| 1541000 | PLNT M&S STK CNTRL 2205 | UT | 230 | 0 | 0 | 0 | 0 | 230 | 0 | 0 | 0 |
| 1541000 | PLNT M&S STK CNTRL 2210 | UT | 1,133 | 0 | 0 | 0 | 0 | 1,133 | 0 | 0 | 0 |
| 1541000 | PLNT M&S STK CNTRL 2215 | UT | 643 | 0 | 0 | 0 | 0 | 643 | 0 | 0 | 0 |
| 1541000 | PLNT M&S STK CNTRL 2220 | UT | 8,681 | 0 | 0 | 0 | 0 | 8,681 | 0 | 0 | 0 |
| 1541000 | PLNT M&S STK CNTRL 2225 | UT | 1 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 |
| 1541000 | PLNT M&S STK CNTRL 2230 | UT | 868 | 0 | 0 | 0 | 0 | 868 | 0 | 0 | 0 |
| 1541000 | PLNT M&S STK CNTRL 2235 | UT | 890 | 0 | 0 | 0 | 0 | 890 | 0 | 0 | 0 |
| 1541000 | PLNT M&S STK CNTRL 2240 | UT | 517 | 0 | 0 | 0 | 0 | 517 | 0 | 0 | 0 |
| 1541000 | PLNT M&S STK CNTRL 2245 | UT | 417 | 0 | 0 | 0 | 0 | 417 | 0 | 0 | 0 |
| 1541000 | PLNT M&S STK CNTRL 2400 | UT | 299 | 0 | 0 | 0 | 0 | 299 | 0 | 0 | 0 |
| 1541000 | PLNT M&S STK CNTRL 2405 | UT | 1,355 | 0 | 0 | 0 | 0 | 1,355 | 0 | 0 | 0 |
| 1541000 | PLNT M&S STK CNTRL 2410 | UT | 518 | 0 | 0 | 0 | 0 | 518 | 0 | 0 | 0 |
| 1541000 | PLNT M&S STK CNTRL 2415 | UT | 361 | 0 | 0 | 0 | 0 | 361 | 0 | 0 | 0 |
| 1541000 | PLNT M&S STK CNTRL 2420 | UT | 745 | 0 | 0 | 0 | 0 | 745 | 0 | 0 | 0 |
| 1541000 | PLNT M&S STK CNTRL 2425 | UT | 748 | 0 | 0 | 0 | 0 | 748 | 0 | 0 | 0 |
| 1541000 | PLNT M&S STK CNTRL 2430 | UT | 759 | 0 | 0 | 0 | 0 | 759 | 0 | 0 | 0 |
| 1541000 | PLNT M&S STK CNTRL 2435 | UT | 164 | 0 | 0 | 0 | 0 | 164 | 0 | 0 | 0 |
| 1541000 | PLNT M&S STK CNTRL 2445 | UT | 116 | 0 | 0 | 0 | 0 | 116 | 0 | 0 | 0 |
| 1541000 | PLNT M&S STK CNTRL 2450 | UT | 1,029 | 0 | 0 | 0 | 0 | 1,029 | 0 | 0 | 0 |
| 1541000 | PLNT M&S STK CNTRL 2455 | UT | 388 | 0 | 0 | 0 | 0 | 388 | 0 | 0 | 0 |
| 1541000 | PLNT M&S STK CNTRL 2460 | UT | 602 | 0 | 0 | 0 | 0 | 602 | 0 | 0 | 0 |
| 1541000 | PLNT M&S STK CNTRL 2620 | CAGW | 1,355 | 59 | 992 | 305 | 0 | 0 | 0 | 0 | 0 |
| 1541000 | PLNT M&S STK CNTRL 2625 | WA | 5 | 0 | 0 | 5 | 0 | 0 | 0 | 0 | 0 |
| 1541000 | PLNT M&S STK CNTRL 2630 | CAGW | 210 | 9 | 154 | 47 | 0 | 0 | 0 | 0 | 0 |
| 1541000 | PLNT M&S STK CNTRL 2635 | WA | 142 | 0 | 0 | 142 | 0 | 0 | 0 | 0 | 0 |
| 1541000 | PLNT M&S STK CNTRL 2635 | OR | 217 | 0 | 217 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1541000 | PLNT M&S STK CNTRL 2640 | OR | 655 | 0 | 655 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1541000 | PLNT M&S STK CNTRL 2650 | OR | 394 | 0 | 394 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1541000 | PLNT M&S STK CNTRL 2655 | OR | 9,657 | 0 | 9,657 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1541000 | PLNT M&S STK CNTRL 2660 | OR | 1,118 | 0 | 1,118 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1541000 | PLNT M&S STK CNTRL 2665 | OR | 191 | 0 | 191 | 0 | 0 | 0 | 0 | 0 | 0 |



Material & Supplies

Average of Monthly Averages Ending - December 2017
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 | 2675 | BEND STORE ROOM | OR | 1,741 | 0 | 1,741 | 0 | 0 | 0 | 0 | |
| 1541000 | PLNT M&S STK CNTRL | 2805 | ALBANY STORE ROOM | OR | 190 | 0 | 190 | 0 | 0 | 0 | 0 | |
| 1541000 | PLNT M&S STK CNTRL | 2810 | LINCOLN CITY STORE ROOM | OR | 232 | 0 | 232 | 0 | 0 | 0 | 0 | |
| 1541000 | PLNT M&S STK CNTRL | 2830 | ROSEBURG STORE ROOM | OR | 2,466 | 0 | 2,466 | 0 | 0 | 0 | 0 | |
| 1541000 | PLNT M&S STK CNTRL | 2835 | COOS BAY STORE ROOM | OR | 716 | 0 | 716 | 0 | 0 | 0 | 0 | |
| 1541000 | PLNT M&S STK CNTRL | 2840 | GRANTS PASS STORE ROOM | OR | 858 | 0 | 858 | 0 | 0 | 0 | 0 | |
| 1541000 | PLNT M&S STK CNTRL | 2845 | MEDFORD STORE ROOM | OR | 914 | 0 | 914 | 0 | 0 | 0 | 0 | |
| 1541000 | PLNT M&S STK CNTRL | 2850 | KLAMATH FALLS STORE ROOM | OR | 2,169 | 0 | 2,169 | 0 | 0 | 0 | 0 | |
| 1541000 | PLNT M&S STK CNTRL | 2855 | LAKEVIEW STORE ROOM | OR | 116 | 0 | 116 | 0 | 0 | 0 | 0 | |
| 1541000 | PLNT M&S STK CNTRL | 2860 | ALTURAS STORE ROOM | CA | 79 | 79 | 0 | 0 | 0 | 0 | 0 | |
| 1541000 | PLNT M&S STK CNTRL | 2865 | MT SHASTA STORE ROOM | CA | 205 | 205 | 0 | 0 | 0 | 0 | 0 | |
| 1541000 | PLNT M&S STK CNTRL | 2870 | YREKA STORE ROOM | CA | 765 | 765 | 0 | 0 | 0 | 0 | 0 | |
| 1541000 | PLNT M&S STK CNTRL | 2875 | CRESSENT CITY STORE ROOM | CA | 357 | 357 | 0 | 0 | 0 | 0 | 0 | |
| 1541000 | PLNT M&S STK CNTRL | 5005 | TREMONTON STORE ROOM | SO | 144 | 3 | 35 | 10 | 21 | 66 | 9 | |
| 1541000 | PLNT M&S STK CNTRL | 5110 | MATERIAL PACKAGING CENTER - WEST | OR | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 1541000 | PLNT M&S STK CNTRL | 5115 | DEMC - SLC | SNPD | 96 | 3 | 25 | 6 | 10 | 47 | 5 | |
| 1541000 | PLNT M&S STK CNTRL | 5120 | DEMC - MEDFORD | OR | 64 | 0 | 64 | 0 | 0 | 0 | 0 | |
| 1541000 | PLNT M&S STK CNTRL | 5125 | DEMC - OREGON | OR | 6,637 | 0 | 6,637 | 0 | 0 | 0 | 0 | |
| 1541000 | PLNT M&S STK CNTRL | 5130 | MEDFORD HUB | OR | 5,375 | 0 | 5,375 | 0 | 0 | 0 | 0 | |
| 1541000 | PLNT M&S STK CNTRL | 5135 | YAKIMA HUB | WA | 5,098 | 0 | 5,098 | 0 | 0 | 0 | 0 | |
| 1541000 | PLNT M&S STK CNTRL | 5140 | PRESTON HUB | IDU | 3,092 | 0 | 0 | 0 | 0 | 3,092 | 0 | |
| 1541000 | PLNT M&S STK CNTRL | 5145 | RAWLINS HUB | WYU | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 1541000 | PLNT M&S STK CNTRL | 5150 | RICHFIELD HUB | UT | 3,755 | 0 | 0 | 0 | 3,755 | 0 | 0 | |
| 1541000 | PLNT M&S STK CNTRL | 5155 | CASPER HUB | WYP | 5,603 | 0 | 0 | 5,603 | 0 | 0 | 0 | |
| 1541000 | PLNT M&S STK CNTRL | 5160 | SALT LAKE METRO HUB | UT | 19,870 | 0 | 0 | 0 | 19,870 | 0 | 0 | |
| 1541000 | PLNT M&S STK CNTRL | 5200 | UTAH TRANSPORTATION BUILDING | SNPD | 36 | 1 | 9 | 2 | 4 | 17 | 2 | |
| 1541000 | PLNT M&S STK CNTRL | 5300 | METER TEST WAREHOUSE | UT | 19 | 0 | 0 | 0 | 19 | 0 | 0 | |
| 1541000 Total | | | | | 233,189 | 2,170 | 46,580 | 9,200 | 38,057 | 120,908 | 16,215 | 59 |
| 1541500 | OTHER M&S | 120001 | OTHER MATERIAL & SUPPLIES - GENERAL STOC | CAGE | -4 | 0 | 0 | 0 | -1 | -3 | 0 | 0 |
| 1541500 | OTHER M&S | 120001 | OTHER MATERIAL & SUPPLIES - GENERAL STOC | OR | 4 | 0 | 4 | 0 | 0 | 0 | 0 | 0 |
| 1541500 | OTHER M&S | 120001 | OTHER MATERIAL & SUPPLIES - GENERAL STOC | SO | 135 | 3 | 32 | 9 | 20 | 62 | 9 | 0 |
| 1541500 | OTHER M&S | 120001 | OTHER MATERIAL & SUPPLIES - GENERAL STOC | UT | 106 | 0 | 0 | 0 | 0 | 106 | 0 | 0 |
| 1541500 Total | | | | | 241 | 3 | 37 | 9 | 19 | 165 | 8 | 0 |
| 1541900 | PLNT M&S GEN JV CUT | 120005 | JV CUTBACK MATERIAL & SUPPLIES INVENTORY | CAGE | 5,261 | 0 | 0 | 0 | 1,211 | 3,542 | 505 | 3 |
| 1541900 | PLNT M&S GEN JV CUT | 120005 | JV CUTBACK MATERIAL & SUPPLIES INVENTORY | JBG | -4,758 | -206 | -3,482 | -1,071 | 0 | 0 | 0 | 0 |
| 1541900 | PLNT M&S GEN JV CUT | 120005 | JV CUTBACK MATERIAL & SUPPLIES INVENTORY | SG | 1,380 | 21 | 350 | 112 | 210 | 604 | 83 | 0 |



Material & Supplies

Average of Monthly Averages Ending - December 2017
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

| Primary Account | Secondary Account | Alloc | Total | Calif | Oregon | Wash | Wyoming | Utah | Idaho | FERC | Other |
|----------------------|---------------------|-------|----------------|--------------|---------------|---------------|---------------|----------------|---------------|------------|----------|
| 1541900 | PLNT M&S GEN JV CUT | SO | 3 | 0 | 1 | 0 | 0 | 0 | 1 | 0 | 0 |
| 1541900 Total | | | 1,886 | -185 | -3,131 | -958 | 1,421 | 4,147 | 588 | 3 | 0 |
| 1549900 | CR-OBSOL&SURPL INV | SO | -27 | -1 | -7 | -2 | -4 | -13 | -2 | 0 | 0 |
| 1549900 | CR-OBSOL&SURPL INV | SG | -708 | -11 | -179 | -58 | -108 | -310 | -43 | 0 | 0 |
| 1549900 | CR-OBSOL&SURPL INV | SO | -12 | 0 | -3 | -1 | -2 | -6 | -1 | 0 | 0 |
| 1549900 | CR-OBSOL&SURPL INV | SNPD | -1,386 | -45 | -359 | -90 | -150 | -672 | -69 | 0 | 0 |
| 1549900 | CR-OBSOL&SURPL INV | SNPD | -687 | -22 | -178 | -45 | -75 | -333 | -34 | 0 | 0 |
| 1549900 Total | | | -2,821 | -79 | -726 | -195 | -338 | -1,333 | -149 | 0 | 0 |
| 2531600 | WORK CAP DEP-UAMPS | CAEE | -2,833 | 0 | 0 | 0 | -723 | -1,831 | -278 | -1 | 0 |
| 2531600 Total | | | -2,833 | 0 | 0 | 0 | -723 | -1,831 | -278 | -1 | 0 |
| 2531700 | WORKG CAP DEP-DG&T | CAEE | -2,594 | 0 | 0 | 0 | -662 | -1,677 | -254 | -1 | 0 |
| 2531700 Total | | | -2,594 | 0 | 0 | 0 | -662 | -1,677 | -254 | -1 | 0 |
| 2531800 | WCD-PROVO-PLNT M&S | CAGE | -273 | 0 | 0 | 0 | -63 | -184 | -26 | 0 | 0 |
| 2531800 Total | | | -273 | 0 | 0 | 0 | -63 | -184 | -26 | 0 | 0 |
| Grand Total | | | 438,857 | 3,082 | 61,841 | 14,055 | 85,122 | 240,276 | 34,332 | 149 | 0 |

B14. CASH WORKING CAPITAL



Cash Working Capital

Twelve Month Average Ending - December 2017
 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 | SO | 3 | 0 | 1 | 0 | 0 | 0 | 1 | 0 | 0 |
| 1430000 Total | | | 3 | 0 | 1 | 0 | 0 | 0 | 1 | 0 | 0 |
| 1431000 | EMP ACCOUNTS REC | SO | 4,636 | 92 | 1,115 | 317 | 687 | 2,130 | 295 | 1 | 0 |
| 1431000 Total | | | 4,636 | 92 | 1,115 | 317 | 687 | 2,130 | 295 | 1 | 0 |
| 1431500 | INC TAXES RECEIVABLE | SO | 26 | 1 | 6 | 2 | 4 | 12 | 2 | 0 | 0 |
| 1431500 | INC TAXES RECEIVABLE | SO | 186 | 4 | 45 | 13 | 28 | 86 | 12 | 0 | 0 |
| 1431500 | INC TAXES RECEIVABLE | SO | -116 | -2 | -28 | -8 | -17 | -53 | -7 | 0 | 0 |
| 1431500 Total | | | 96 | 2 | 23 | 7 | 14 | 44 | 6 | 0 | 0 |
| 1433000 | JOINT OWNER REC | SO | 22,835 | 453 | 5,489 | 1,561 | 3,382 | 10,493 | 1,450 | 6 | 0 |
| 1433000 Total | | | 22,835 | 453 | 5,489 | 1,561 | 3,382 | 10,493 | 1,450 | 6 | 0 |
| 1436000 | OTH ACCT REC | SO | 17,189 | 341 | 4,132 | 1,175 | 2,546 | 7,899 | 1,092 | 5 | 0 |
| 1436000 Total | | | 17,189 | 341 | 4,132 | 1,175 | 2,546 | 7,899 | 1,092 | 5 | 0 |
| 1437000 | CSS OAR BILLINGS | SO | 4,725 | 94 | 1,136 | 323 | 700 | 2,171 | 300 | 1 | 0 |
| 1437000 Total | | | 4,725 | 94 | 1,136 | 323 | 700 | 2,171 | 300 | 1 | 0 |
| 1437100 | CSS OAR BILLINGS-WOR | SO | -926 | -18 | -223 | -63 | -137 | -425 | -59 | 0 | 0 |
| 1437100 Total | | | -926 | -18 | -223 | -63 | -137 | -425 | -59 | 0 | 0 |
| 2300000 | ASSET RETIREMENT OBL | OTHER | -8,408 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -8,408 |
| 2300000 Total | | | -8,408 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -8,408 |
| 2320000 | ACCOUNTS PAYABLE | CAEE | -3,347 | 0 | 0 | 0 | -854 | -2,163 | -328 | -2 | 0 |
| 2320000 | ACCOUNTS PAYABLE | SO | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2320000 | ACCOUNTS PAYABLE | SO | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2320000 | ACCOUNTS PAYABLE | SO | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2320000 | ACCOUNTS PAYABLE | SO | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2320000 | ACCOUNTS PAYABLE | SO | -13 | 0 | -3 | -1 | -2 | -6 | -1 | 0 | 0 |
| 2320000 | ACCOUNTS PAYABLE | SO | -463 | -9 | -111 | -32 | -69 | -213 | -29 | 0 | 0 |
| 2320000 | ACCOUNTS PAYABLE | SO | -1,264 | -25 | -304 | -86 | -187 | -581 | -80 | 0 | 0 |
| 2320000 | ACCOUNTS PAYABLE | SO | -3,170 | -63 | -762 | -217 | -470 | -1,457 | -201 | -1 | 0 |
| 2320000 | ACCOUNTS PAYABLE | SO | -83 | -2 | -20 | -6 | -12 | -38 | -5 | 0 | 0 |
| 2320000 | ACCOUNTS PAYABLE | SO | -48 | -1 | -12 | -3 | -7 | -22 | -3 | 0 | 0 |
| 2320000 | ACCOUNTS PAYABLE | SO | -4 | 0 | -1 | 0 | -1 | -2 | 0 | 0 | 0 |
| 2320000 | ACCOUNTS PAYABLE | SO | -2 | 0 | -1 | 0 | 0 | -1 | 0 | 0 | 0 |
| 2320000 | ACCOUNTS PAYABLE | SO | -20 | 0 | -5 | -1 | -3 | -9 | -1 | 0 | 0 |
| 2320000 | ACCOUNTS PAYABLE | SO | -15 | 0 | -4 | -1 | -2 | -7 | -1 | 0 | 0 |
| 2320000 | ACCOUNTS PAYABLE | SO | -27 | -1 | -6 | -2 | -4 | -12 | -2 | 0 | 0 |
| 2320000 | ACCOUNTS PAYABLE | SO | 2 | 0 | 1 | 0 | 0 | 1 | 0 | 0 | 0 |



Cash Working Capital

Twelve Month Average Ending - December 2017

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 | SO | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2320000 | "IBEW 57 DEPENDENT CARE REIMBURSEMENT, C | SO | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2320000 | "HEALTH REIMBURSEMENT, CURRENT YEAR" | SO | -5 | 0 | -1 | 0 | -1 | -1 | -2 | 0 | 0 |
| 2320000 | ACCOUNTS PAYABLE | SO | 70 | 1 | 17 | 5 | 10 | 32 | 4 | 0 | 0 |
| 2320000 | "DEPENDENT CARE REIMBURSEMENT, CURRENT Y | SO | -18 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -18 |
| 2320000 | OR DOE Cool School Program | OTHER | -49 | 0 | 0 | 0 | -12 | -31 | -5 | 0 | 0 |
| 2320000 | ACCOUNTS PAYABLE | CAEE | -994 | -20 | -239 | -68 | -147 | -457 | -63 | 0 | 0 |
| 2320000 | ACCRUAL - ROYALTIES | SO | -284 | -6 | -68 | -19 | -42 | -130 | -18 | 0 | 0 |
| 2320000 | Safety Award | SO | -9,732 | -125 | -1,519 | -432 | -1,802 | -5,098 | -734 | -3 | -18 |
| 2320000 | PROVISION FOR WORKERS' COMPENSATION | SO | -6,158 | 0 | 0 | 0 | -1,418 | -4,146 | -591 | -3 | 0 |
| 2533000 | O DEF CR-MISC PPL | CAGE | -6,158 | 0 | 0 | 0 | -1,418 | -4,146 | -591 | -3 | 0 |
| 2533000 | TRAPPER MINE FINAL RECLAMATION | | -6,158 | 0 | 0 | 0 | -1,418 | -4,146 | -591 | -3 | 0 |
| Grand Total | | | 24,261 | 838 | 10,154 | 2,887 | 3,973 | 13,069 | 1,759 | 6 | -8,426 |

B15. MISC. RATE BASE



Miscellaneous Rate Base

Average of Monthly Averages Ending - December 2017

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 | CAGE | 143,168 | 0 | 0 | 0 | 32,964 | 96,382 | 13,747 | 74 | 0 |
| 1140000 | EL PLT ACQUIST ADJ | UT | 11,764 | 0 | 0 | 0 | 0 | 11,764 | 0 | 0 | 0 |
| 1140000 Total | | | 154,932 | 0 | 0 | 0 | 32,964 | 108,146 | 13,747 | 74 | 0 |
| 1150000 | Ac Prov EI Pt Acq Ad | CAGE | -118,808 | 0 | 0 | 0 | -27,356 | -79,983 | -11,408 | -61 | 0 |
| 1150000 | Ac Prov EI Pt Acq Ad | UT | -691 | 0 | 0 | 0 | 0 | -691 | 0 | 0 | 0 |
| 1150000 Total | | | -119,499 | 0 | 0 | 0 | -27,356 | -80,674 | -11,408 | -61 | 0 |
| 1651000 | PREPAY-INSURANCE | SO | 1,533 | 30 | 368 | 105 | 227 | 704 | 97 | 0 | 0 |
| 1651000 | PREPAY-INSURANCE | SO | 2,271 | 45 | 546 | 155 | 336 | 1,044 | 144 | 1 | 0 |
| 1651000 | PREPAY-INSURANCE | SO | 404 | 8 | 97 | 28 | 60 | 185 | 26 | 0 | 0 |
| 1651000 | PREPAY-INSURANCE | SO | 342 | 7 | 82 | 23 | 51 | 157 | 22 | 0 | 0 |
| 1651000 | PREPAY-INSURANCE | SO | 210 | 4 | 50 | 14 | 31 | 96 | 13 | 0 | 0 |
| 1651000 Total | | | 4,759 | 94 | 1,144 | 325 | 705 | 2,187 | 302 | 1 | 0 |
| 1652000 | PREPAY-TAXES | GPS | 4,776 | 95 | 1,148 | 326 | 707 | 2,194 | 303 | 1 | 0 |
| 1652000 | PREPAY-TAXES | GPS | 9 | 0 | 2 | 1 | 1 | 4 | 1 | 0 | 0 |
| 1652000 | PREPAY-TAXES | GPS | 72 | 1 | 17 | 5 | 11 | 33 | 5 | 0 | 0 |
| 1652000 | PREPAY-TAXES | GPS | 6 | 0 | 2 | 0 | 1 | 3 | 0 | 0 | 0 |
| 1652000 | PREPAY-TAXES | SO | 8 | 0 | 2 | 1 | 1 | 4 | 1 | 0 | 0 |
| 1652000 | PREPAY-TAXES | SO | 512 | 10 | 123 | 35 | 76 | 235 | 33 | 0 | 0 |
| 1652000 Total | | | 5,383 | 107 | 1,294 | 368 | 797 | 2,473 | 342 | 1 | 0 |
| 1652100 | PREPAY - OTHER | CAGE | 367 | 0 | 0 | 0 | 84 | 247 | 35 | 0 | 0 |
| 1652100 | PREPAY - OTHER | OTHER | 13,385 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 13,385 |
| 1652100 | PREPAY - OTHER | OTHER | 9,683 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 9,683 |
| 1652100 | PREPAY - OTHER | SO | 41 | 1 | 10 | 3 | 6 | 19 | 3 | 0 | 0 |
| 1652100 | PREPAY - OTHER | CAGE | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1652100 | PREPAY - OTHER | SG | 19 | 0 | 5 | 2 | 3 | 9 | 1 | 0 | 0 |
| 1652100 | PREPAY - OTHER | SG | 45 | 1 | 11 | 4 | 7 | 20 | 3 | 0 | 0 |
| 1652100 | PREPAY - OTHER | SG | 764 | 12 | 194 | 62 | 116 | 334 | 46 | 0 | 0 |
| 1652100 | PREPAY - OTHER | CAGE | 307 | 0 | 0 | 0 | 71 | 206 | 29 | 0 | 0 |
| 1652100 | PREPAY - OTHER | CAGE | 242 | 0 | 0 | 0 | 56 | 163 | 23 | 0 | 0 |
| 1652100 | PREPAY - OTHER | CAGE | 190 | 0 | 0 | 0 | 44 | 128 | 18 | 0 | 0 |
| 1652100 | PREPAY - OTHER | SO | 3,488 | 69 | 839 | 238 | 517 | 1,603 | 222 | 1 | 0 |
| 1652100 | PREPAY - OTHER | GPS | 29 | 1 | 7 | 2 | 4 | 13 | 2 | 0 | 0 |
| 1652100 | PREPAY - OTHER | SG | 249 | 4 | 63 | 20 | 38 | 109 | 15 | 0 | 0 |
| 1652100 | PREPAY - OTHER | SG | 57 | 1 | 15 | 5 | 9 | 25 | 3 | 0 | 0 |
| 1652100 | PREPAY - OTHER | SG | 40 | 1 | 10 | 3 | 6 | 18 | 2 | 0 | 0 |
| 1652100 | PREPAY - OTHER | CAGW | 984 | 43 | 720 | 221 | 0 | 0 | 0 | 0 | 0 |
| 1652100 | PREPAY - OTHER | SO | 709 | 14 | 171 | 48 | 105 | 326 | 45 | 0 | 0 |
| 1652100 | PREPAY - OTHER | OR | 2,202 | 0 | 2,202 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1652100 | PREPAY - OTHER | UT | 3,411 | 0 | 0 | 0 | 0 | 3,411 | 0 | 0 | 0 |



Miscellaneous Rate Base

Average of Monthly Averages Ending - December 2017

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 | IDU | 234 | 0 | 0 | 0 | 0 | 0 | 234 | 0 | 0 |
| 1652100 | PREPAY - OTHER | WYP | 148 | 0 | 0 | 0 | 148 | 0 | 0 | 0 | 0 |
| 1652100 | PREPAY - OTHER | SO | 11,480 | 228 | 2,760 | 785 | 1,701 | 5,275 | 729 | 3 | 0 |
| 1652100 | PREPAY - OTHER | CAEE | 8 | 0 | 0 | 0 | 2 | 5 | 1 | 0 | 0 |
| 1652100 | PREPAY - OTHER | CAEE | -111 | 0 | 0 | 0 | -28 | -71 | -11 | 0 | 0 |
| 1652100 | PREPAY - OTHER | SO | -1,572 | -31 | -378 | -107 | -233 | -722 | -100 | 0 | 0 |
| 1652100 | PREPAY - OTHER | SO | 1,682 | 33 | 404 | 115 | 249 | 773 | 107 | 0 | 0 |
| 1652100 Total | | | 48,084 | 375 | 7,032 | 1,401 | 2,904 | 11,891 | 1,408 | 5 | 23,068 |
| 2281000 | ACC PROV-PROP INS | OR | -2,333 | 0 | -2,333 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2281000 | ACC PROV-PROP INS | OR | 4,220 | 0 | 4,220 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2281000 | ACC PROV-PROP INS | IDU | -487 | 0 | 0 | 0 | 0 | 0 | -487 | 0 | 0 |
| 2281000 | ACC PROV-PROP INS | UT | -3,262 | 0 | 0 | 0 | 0 | -3,262 | 0 | 0 | 0 |
| 2281000 | ACC PROV-PROP INS | WYP | -218 | 0 | 0 | 0 | -218 | 0 | 0 | 0 | 0 |
| 2281000 | ACC PROV-PROP INS | OTHER | -4,220 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -4,220 |
| 2281000 Total | | | -6,300 | 0 | 1,887 | 0 | -218 | -3,262 | -487 | 0 | -4,220 |
| 2282100 | ACC PRV IN & DAMAG | SO | -26,130 | -519 | -6,282 | -1,786 | -3,871 | -12,007 | -1,660 | -7 | 0 |
| 2282100 Total | | | -26,130 | -519 | -6,282 | -1,786 | -3,871 | -12,007 | -1,660 | -7 | 0 |
| 2282400 | ACCUM PRV FR I&D-OR | OR | -4,904 | 0 | -4,904 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2282400 Total | | | -4,904 | 0 | -4,904 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2282500 | Acc Prov I&D-Insur | SO | 30,325 | 602 | 7,290 | 2,073 | 4,492 | 13,934 | 1,926 | 8 | 0 |
| 2282500 Total | | | 30,325 | 602 | 7,290 | 2,073 | 4,492 | 13,934 | 1,926 | 8 | 0 |
| 2283000 | PEN/BENFT-SICK | SO | -1,882 | -37 | -452 | -129 | -279 | -865 | -120 | 0 | 0 |
| 2283000 Total | | | -1,882 | -37 | -452 | -129 | -279 | -865 | -120 | 0 | 0 |
| 2283500 | PENSIONS | SO | -753 | -15 | -181 | -51 | -111 | -346 | -48 | 0 | 0 |
| 2283500 Total | | | -753 | -15 | -181 | -51 | -111 | -346 | -48 | 0 | 0 |
| 2284100 | AC MIS OP PR-OTHER | CAGW | -819 | -35 | -599 | -184 | 0 | 0 | 0 | 0 | 0 |
| 2284100 Total | | | -819 | -35 | -599 | -184 | 0 | 0 | 0 | 0 | 0 |
| 2530000 | OTHER DEF CREDITS | CA | -220 | -220 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2530000 | OTHER DEF CREDITS | IDU | -61 | 0 | 0 | 0 | 0 | 0 | -61 | 0 | 0 |
| 2530000 | OTHER DEF CREDITS | OR | -1,140 | 0 | -1,140 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2530000 | OTHER DEF CREDITS | UT | -841 | 0 | 0 | 0 | 0 | -841 | 0 | 0 | 0 |
| 2530000 | OTHER DEF CREDITS | WA | -347 | 0 | 0 | -347 | 0 | 0 | 0 | 0 | 0 |
| 2530000 | OTHER DEF CREDITS | WYP | -145 | 0 | 0 | 0 | -145 | 0 | 0 | 0 | 0 |
| 2530000 Total | | | -2,753 | -220 | -1,140 | -347 | -145 | -841 | -61 | 0 | 0 |
| 2539900 | OTH DEF CR - OTHER | CA | -18 | -18 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2539900 | OTH DEF CR - OTHER | CAGW | -1 | 0 | -1 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2539900 | OTH DEF CR - OTHER | SO | -3,189 | -63 | -767 | -218 | -472 | -1,465 | -203 | -1 | 0 |
| 2539900 | OTH DEF CR - OTHER | SO | -2,253 | -45 | -542 | -154 | -334 | -1,035 | -143 | -1 | 0 |
| 2539900 | OTH DEF CR - OTHER | SO | -1,193 | -24 | -287 | -82 | -177 | -548 | -76 | 0 | 0 |



Miscellaneous Rate Base

Average of Monthly Averages Ending - December 2017

Allocation Method - Factor West Control Area

(Allocated in Thousands)

| Primary Account | Secondary Account | Alloc | Total | Calif | Oregon | Wash | Wyoming | Utah | Idaho | FERC | Other | |
|-----------------|--------------------|--------|--|-------|---------|------|---------|------|--------|--------|-------|----|
| 2539900 | OTH DEF CR - OTHER | 288616 | Envir Liab - Astoria/Unocal (Downtown) | SO | -1,048 | -21 | -252 | -72 | -155 | -482 | -67 | 0 |
| 2539900 | OTH DEF CR - OTHER | 288618 | Envir Liab - Astoria Young's Bay | SO | -318 | -6 | -76 | -22 | -47 | -146 | -20 | 0 |
| 2539900 | OTH DEF CR - OTHER | 288620 | Envir Liab - Big Fork Hydro Plant (MT) | SO | -334 | -7 | -80 | -23 | -49 | -153 | -21 | 0 |
| 2539900 | OTH DEF CR - OTHER | 288621 | Envir Liab - Bors Property | SO | -29 | -1 | -7 | -2 | -4 | -13 | -2 | 0 |
| 2539900 | OTH DEF CR - OTHER | 288622 | Envir Liab - Bridger Coal Fuel Oil Spill | SO | -930 | -18 | -224 | -64 | -138 | -427 | -59 | 0 |
| 2539900 | OTH DEF CR - OTHER | 288623 | Envir Liab - Bridger Plant-FGD Pond 1 | SO | -1,289 | -26 | -310 | -88 | -191 | -592 | -82 | 0 |
| 2539900 | OTH DEF CR - OTHER | 288624 | Envir Liab - Bridger FGD Pond 1 Closure | SO | -1,000 | -20 | -240 | -68 | -148 | -460 | -64 | 0 |
| 2539900 | OTH DEF CR - OTHER | 288625 | Envir Liab - Bridger Plant-FGD Pond 2 | SO | -786 | -16 | -189 | -54 | -116 | -361 | -50 | 0 |
| 2539900 | OTH DEF CR - OTHER | 288626 | Envir Liab - Bridger Plant Oil Spills | SO | -909 | -18 | -219 | -62 | -135 | -418 | -58 | 0 |
| 2539900 | OTH DEF CR - OTHER | 288627 | Envir Liab - Carbon Ash Spill | SO | -2,119 | -42 | -509 | -145 | -314 | -974 | -135 | -1 |
| 2539900 | OTH DEF CR - OTHER | 288628 | Envir Liab - Cedar Steam Plant (UT) | SO | -16 | 0 | -4 | -1 | -2 | -7 | -1 | 0 |
| 2539900 | OTH DEF CR - OTHER | 288630 | Envir Liab - Dave Johnston Oil Spill | SO | -662 | -13 | -159 | -45 | -98 | -304 | -42 | 0 |
| 2539900 | OTH DEF CR - OTHER | 288632 | Envir Liab - Eugene MGP (50% PCRP) | SO | -328 | -7 | -79 | -22 | -49 | -151 | -21 | 0 |
| 2539900 | OTH DEF CR - OTHER | 288633 | Envir Liab - Dave Johnston-Pond 4A & 4B | SO | -1,045 | -21 | -251 | -71 | -155 | -480 | -66 | 0 |
| 2539900 | OTH DEF CR - OTHER | 288634 | Envir Liab - Everett MGP (2/3 PCRP) | SO | -197 | -4 | -47 | -13 | -29 | -91 | -13 | 0 |
| 2539900 | OTH DEF CR - OTHER | 288636 | Envir Liab - Hunter Fuel Oil Spills | SO | -139 | -3 | -33 | -9 | -21 | -64 | -9 | 0 |
| 2539900 | OTH DEF CR - OTHER | 288638 | Envir Liab - Huntington Ash Landfill | SO | -98 | -2 | -24 | -7 | -15 | -45 | -6 | 0 |
| 2539900 | OTH DEF CR - OTHER | 288640 | Envir Liab - Idaho Falls Pole Yard | SO | -1,885 | -37 | -453 | -129 | -279 | -866 | -120 | 0 |
| 2539900 | OTH DEF CR - OTHER | 288642 | Envir Liab - Jordan Plant Substation | SO | -149 | -3 | -36 | -10 | -22 | -68 | -9 | 0 |
| 2539900 | OTH DEF CR - OTHER | 288645 | Envir Liab - Naughton Plant-FGD Pond 1 | SO | -398 | -8 | -96 | -27 | -59 | -183 | -25 | 0 |
| 2539900 | OTH DEF CR - OTHER | 288646 | Envir Liab - Montague Ranch (CA) | SO | -105 | -2 | -25 | -7 | -16 | -48 | -7 | 0 |
| 2539900 | OTH DEF CR - OTHER | 288648 | Envir Liab - Naughton FGD Pond Closure | SO | -210 | -4 | -51 | -14 | -31 | -97 | -13 | 0 |
| 2539900 | OTH DEF CR - OTHER | 288649 | Envir Liab - Naughton Oil Spill | SO | -164 | -3 | -39 | -11 | -24 | -75 | -10 | 0 |
| 2539900 | OTH DEF CR - OTHER | 288650 | Envir Liab - Ogden MGP | SO | -588 | -12 | -141 | -40 | -87 | -270 | -37 | 0 |
| 2539900 | OTH DEF CR - OTHER | 288651 | Envir Liab - Ririe Substation | SO | -38 | -1 | -9 | -3 | -6 | -17 | -2 | 0 |
| 2539900 | OTH DEF CR - OTHER | 288652 | Envir Liab - Olympia MGP | SO | -42 | -1 | -10 | -3 | -6 | -19 | -3 | 0 |
| 2539900 | OTH DEF CR - OTHER | 288653 | Envir Liab - Naughton Plant-FGD Pond 2 | SO | -398 | -8 | -96 | -27 | -59 | -183 | -25 | 0 |
| 2539900 | OTH DEF CR - OTHER | 288654 | Envir Liab - Pendleton OR Svc Center | SO | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2539900 | OTH DEF CR - OTHER | 288655 | Envir Liab - Hunter Plant-Ash Landfill | SO | -1,751 | -35 | -421 | -120 | -259 | -805 | -111 | 0 |
| 2539900 | OTH DEF CR - OTHER | 288656 | Envir Liab - Portland Harbor Srce Cntrl | SO | -12,006 | -238 | -2,886 | -821 | -1,778 | -5,517 | -763 | -3 |
| 2539900 | OTH DEF CR - OTHER | 288660 | Envir Liab - Silver Bell/Teilluride | SO | -1,496 | -30 | -360 | -102 | -222 | -687 | -95 | 0 |
| 2539900 | OTH DEF CR - OTHER | 288664 | Envir Liab - Tacoma A St. (25% PCRP) | SO | -105 | -2 | -25 | -7 | -16 | -48 | -7 | 0 |
| 2539900 | OTH DEF CR - OTHER | 288666 | Envir Liab - Utah Metals East | SO | -678 | -13 | -163 | -46 | -100 | -312 | -43 | 0 |
| 2539900 | OTH DEF CR - OTHER | 288668 | Envir Liab - Wyodak Fuel Oil Spill | SO | -57 | -1 | -14 | -4 | -8 | -26 | -4 | 0 |
| 2539900 | OTH DEF CR - OTHER | 288675 | Envir Liab - Naughton North Ash Pond | SO | -763 | -15 | -184 | -52 | -113 | -351 | -48 | 0 |
| 2539900 | OTH DEF CR - OTHER | 288676 | Envir Liab - Naughton South Ash Pond | SO | -982 | -19 | -236 | -67 | -145 | -451 | -62 | 0 |
| 2539900 | OTH DEF CR - OTHER | 289051 | DEFERRED RENT REVENUE AMORT OIL & GAS LE | CAGW | -306 | -13 | -224 | -69 | 0 | 0 | 0 | 0 |
| 2539900 | OTH DEF CR - OTHER | 289341 | Accrued Royalties-Reg Rcvny-Noncurrent | CAEE | -4,516 | 0 | 0 | 0 | -1,152 | -2,919 | -443 | -2 |
| 2539900 | OTH DEF CR - OTHER | 289913 | MCI - F.O.G. WIRE LEASE | SG | -1,045 | -16 | -265 | -85 | -159 | -457 | -63 | 0 |



Miscellaneous Rate Base

Average of Monthly Averages Ending - December 2017

Allocation Method - Factor West Control Area

(Allocated in Thousands)

| Primary Account | Secondary Account | Alloc | Total | Calif | Oregon | Wash | Wyoming | Utah | Idaho | FERC | Other |
|----------------------|--------------------|-------|----------------|-------------|----------------|---------------|----------------|----------------|---------------|------------|----------|
| 2539900 | OTH DEF CR - OTHER | GAGE | 5,339 | 0 | 0 | 0 | 1,229 | 3,594 | 513 | 0 | 0 |
| 2539900 | OTH DEF CR - OTHER | SG | -5,769 | -89 | -1,462 | -469 | -876 | -2,525 | -347 | -2 | 0 |
| 2539900 | OTH DEF CR - OTHER | GAGE | -2,357 | 0 | 0 | 0 | -543 | -1,587 | -226 | -1 | 0 |
| 2539900 | OTH DEF CR - OTHER | WYP | -3,883 | 0 | 0 | 0 | -3,883 | 0 | 0 | 0 | 0 |
| 2539900 Total | | | -52,256 | -924 | -11,494 | -3,337 | -11,264 | -22,135 | -3,088 | -13 | 0 |
| 2540000 | REGULATORY LIAB | OTHER | -11,113 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -11,113 |
| 2540000 | REGULATORY LIAB | OTHER | -1,956 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -1,956 |
| 2540000 | REGULATORY LIAB | OTHER | -1,196 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -1,196 |
| 2540000 | REGULATORY LIAB | OTHER | -19,487 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -19,487 |
| 2540000 | REGULATORY LIAB | OTHER | -325 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -325 |
| 2540000 | REGULATORY LIAB | OTHER | -4,392 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -4,392 |
| 2540000 | REGULATORY LIAB | OTHER | -220 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -220 |
| 2540000 | REGULATORY LIAB | OTHER | -9,196 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -9,196 |
| 2540000 | REGULATORY LIAB | OTHER | -6,996 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -6,996 |
| 2540000 | REGULATORY LIAB | CA | -46 | -46 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2540000 | REGULATORY LIAB | IDU | -70 | 0 | 0 | 0 | 0 | 0 | -70 | 0 | 0 |
| 2540000 | REGULATORY LIAB | OR | -666 | 0 | -666 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2540000 | REGULATORY LIAB | UT | -1,249 | 0 | 0 | 0 | 0 | -1,249 | 0 | 0 | 0 |
| 2540000 | REGULATORY LIAB | WA | -63 | 0 | 0 | -63 | 0 | 0 | 0 | 0 | 0 |
| 2540000 | REGULATORY LIAB | WYU | -502 | 0 | 0 | 0 | -502 | 0 | 0 | 0 | 0 |
| 2540000 | REGULATORY LIAB | FERC | -1 | 0 | 0 | 0 | 0 | 0 | 0 | -1 | 0 |
| 2540000 | REGULATORY LIAB | WA | -66 | 0 | 0 | -66 | 0 | 0 | 0 | 0 | 0 |
| 2540000 | REGULATORY LIAB | OTHER | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 |
| 2540000 | REGULATORY LIAB | WA | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2540000 | REGULATORY LIAB | OTHER | 11,113 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 11,113 |
| 2540000 | REGULATORY LIAB | OTHER | -735 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -735 |
| 2540000 | REGULATORY LIAB | OTHER | -3,349 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -3,349 |
| 2540000 | REGULATORY LIAB | OTHER | -281 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -281 |
| 2540000 | REGULATORY LIAB | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2540000 | REGULATORY LIAB | OTHER | -16,931 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -16,931 |
| 2540000 | REGULATORY LIAB | OTHER | -5,181 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -5,181 |
| 2540000 | REGULATORY LIAB | OTHER | -2,654 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -2,654 |
| 2540000 | REGULATORY LIAB | OTHER | -3,969 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -3,969 |
| 2540000 | REGULATORY LIAB | OTHER | -198 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -198 |
| 2540000 | REGULATORY LIAB | OTHER | -4,440 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -4,440 |
| 2540000 | REGULATORY LIAB | OTHER | 4,392 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 4,392 |
| 2540000 | REGULATORY LIAB | OTHER | -2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -2 |
| 2540000 | REGULATORY LIAB | OTHER | -1,210 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -1,210 |
| 2540000 | REGULATORY LIAB | WA | -8,468 | 0 | 0 | -8,468 | 0 | 0 | 0 | 0 | 0 |



Miscellaneous Rate Base

Average of Monthly Averages Ending - December 2017

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 | 288412 | Reg Liab - Depr Decrease Deferral - OR | OR | -3,447 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2540000 | REGULATORY LIAB | 288413 | Reg Liab - Depr Decrease Deferral - WA | WA | 7 | 0 | 7 | 0 | 0 | 0 | 0 |
| 2540000 | REGULATORY LIAB | 288420 | Reg Liab - CA GHG Allowance Revenues | OTHER | 977 | 0 | 0 | 0 | 0 | 0 | 977 |
| 2540000 | REGULATORY LIAB | 288423 | RegL - CA GHG Allowances - Recl to Curr | OTHER | 1,196 | 0 | 0 | 0 | 0 | 0 | 1,196 |
| 2540000 | REGULATORY LIAB | 288424 | RegL - CA GHG Allowances - Balance Recl | OTHER | -2,162 | 0 | 0 | 0 | 0 | 0 | -2,162 |
| 2540000 | REGULATORY LIAB | 288435 | RegL - DSM - Recl to Curr | OTHER | 937 | 0 | 0 | 0 | 0 | 0 | 937 |
| 2540000 | REGULATORY LIAB | 288443 | RegL - OR RECs in Rates - Recl to Curr | OTHER | 174 | 0 | 0 | 0 | 0 | 0 | 174 |
| 2540000 | REGULATORY LIAB | 288444 | RegL - UT RECs in Rates - Recl to Curr | OTHER | 50 | 0 | 0 | 0 | 0 | 0 | 50 |
| 2540000 | REGULATORY LIAB | 288445 | RegL - WA RECs in Rates - Recl to Curr | OTHER | 46 | 0 | 0 | 0 | 0 | 0 | 46 |
| 2540000 | REGULATORY LIAB | 288446 | RegL - WY RECs in Rates - Recl to Curr | OTHER | 276 | 0 | 0 | 0 | 0 | 0 | 276 |
| 2540000 | REGULATORY LIAB | 288453 | RegL - OR RECs in Rates - Balance Recl | OTHER | -214 | 0 | 0 | 0 | 0 | 0 | -214 |
| 2540000 | REGULATORY LIAB | 288454 | RegL - UT RECs in Rates - Balance Recl | OTHER | -409 | 0 | 0 | 0 | 0 | 0 | -409 |
| 2540000 | REGULATORY LIAB | 288455 | RegL - WA RECs in Rates - Balance Recl | OTHER | -52 | 0 | 0 | 0 | 0 | 0 | -52 |
| 2540000 | REGULATORY LIAB | 288456 | RegL - WY RECs in Rates - Balance Recl | OTHER | -441 | 0 | 0 | 0 | 0 | 0 | -441 |
| 2540000 | REGULATORY LIAB | 288459 | RegL - Def RECs in Rates - Recl to Curr | OTHER | -25 | 0 | 0 | 0 | 0 | 0 | -25 |
| 2540000 | REGULATORY LIAB | 288463 | RegL - OR Def Exc NPC - Recl to Curr | OTHER | 3,665 | 0 | 0 | 0 | 0 | 0 | 3,665 |
| 2540000 | REGULATORY LIAB | 288464 | RegL - UT Def Exc NPC - Recl to Curr | OTHER | 2,006 | 0 | 0 | 0 | 0 | 0 | 2,006 |
| 2540000 | REGULATORY LIAB | 288465 | RegL - WA Def Exc NPC - Recl to Curr | OTHER | 10,660 | 0 | 0 | 0 | 0 | 0 | 10,660 |
| 2540000 | REGULATORY LIAB | 288466 | RegL - WY Def Exc NPC - Recl to Curr | OTHER | 3,156 | 0 | 0 | 0 | 0 | 0 | 3,156 |
| 2540000 | REGULATORY LIAB | 288470 | Reg L-WA Decoupling Mechanism-Reclass | OTHER | -1,490 | 0 | 0 | 0 | 0 | 0 | -1,490 |
| 2540000 | REGULATORY LIAB | 288474 | RegL - UT Def Exc NPC - Balance Recl | OTHER | -3,293 | 0 | 0 | 0 | 0 | 0 | -3,293 |
| 2540000 | REGULATORY LIAB | 288476 | RegL - WY Def Exc NPC - Balance Recl | OTHER | -6,782 | 0 | 0 | 0 | 0 | 0 | -6,782 |
| 2540000 | REGULATORY LIAB | 288481 | RegL - CA Solar Feed-In - Recl to Curr | OTHER | 1,200 | 0 | 0 | 0 | 0 | 0 | 1,200 |
| 2540000 | REGULATORY LIAB | 288484 | RegL - UT Solar Feed-In - Recl to Curr | OTHER | 7,997 | 0 | 0 | 0 | 0 | 0 | 7,997 |
| 2540000 | REGULATORY LIAB | 288491 | RegL - CA Solar Feed-In - Balance Recl | OTHER | -1,179 | 0 | 0 | 0 | 0 | 0 | -1,179 |
| 2540000 | REGULATORY LIAB | 288494 | RegL - UT Solar Feed-In - Balance Recl | OTHER | -17,534 | 0 | 0 | 0 | 0 | 0 | -17,534 |
| 2540000 | REGULATORY LIAB | 288700 | REG LIAB - OR INJURIES & DAMAGES RESERVE | OR | -1,951 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2540000 | REGULATORY LIAB | 288712 | REG LIAB - OR PROPERTY INSURANCE RESERVE | OR | 3,713 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2540000 | REGULATORY LIAB | 288714 | Reg Liab - ID Property Insurance Reserve | IDU | -120 | 0 | 0 | 0 | -120 | 0 | 0 |
| 2540000 | REGULATORY LIAB | 288715 | Reg Liab - UT Property Insurance Reserve | UT | -723 | 0 | 0 | 0 | -723 | 0 | 0 |
| 2540000 | REGULATORY LIAB | 288716 | Reg Liab - WY Property Insurance Reserve | WYP | -31 | 0 | 0 | -31 | 0 | 0 | 0 |
| 2540000 | REGULATORY LIAB | 288749 | RegL - Insurance Reserves - Recl | OTHER | -3,713 | 0 | 0 | 0 | 0 | 0 | -3,713 |
| 2540000 | REGULATORY LIAB | 288817 | RegL - DSM - CA - Recl to Current | OTHER | 491 | 0 | 0 | 0 | 0 | 0 | 491 |
| 2540000 | REGULATORY LIAB | 288819 | Reg Liab - DSM - CA - Balance Recl | OTHER | -583 | 0 | 0 | 0 | 0 | 0 | -583 |
| 2540000 | REGULATORY LIAB | 288827 | RegL - DSM - ID - Recl to Current | OTHER | 493 | 0 | 0 | 0 | 0 | 0 | 493 |
| 2540000 | REGULATORY LIAB | 288829 | Reg Liab - DSM - ID - Balance Recl | OTHER | -592 | 0 | 0 | 0 | 0 | 0 | -592 |
| 2540000 | REGULATORY LIAB | 288837 | RegL - DSM - OR - Recl to Current | OTHER | 9 | 0 | 0 | 0 | 0 | 0 | 9 |
| 2540000 | REGULATORY LIAB | 288839 | Reg Liab - DSM - OR - Balance Recl | OTHER | -11 | 0 | 0 | 0 | 0 | 0 | -11 |
| 2540000 | REGULATORY LIAB | 288849 | Reg Liab - DSM - UT - Balance Recl | OTHER | -8,244 | 0 | 0 | 0 | 0 | 0 | -8,244 |



Miscellaneous Rate Base

Average of Monthly Averages Ending - December 2017
 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 | 288857 | 288857 | 27 | 0 | 0 | 0 | 0 | 0 | 0 | 27 |
| | RegL - DSM - WA - Recl to Current | | | | | | | | | | |
| 2540000 | REGULATORY LIAB | 288859 | 288859 | -97 | 0 | 0 | 0 | 0 | 0 | 0 | -97 |
| | Reg Liab - DSM - WA - Balance Recl to Curr | | | | | | | | | | |
| 2540000 | REGULATORY LIAB | 288995 | 288995 | 6,996 | 0 | 0 | 0 | 0 | 0 | 0 | 6,996 |
| | RegL - Other - Recl to Curr | | | | | | | | | | |
| 2540000 Total | | | -98,475 | -46 | -2,351 | -8,589 | -533 | -1,971 | -189 | -1 | -84,793 |
| Grand Total | | | -70,288 | -618 | -8,756 | -10,257 | -1,914 | 16,531 | 665 | 7 | -65,945 |

B16. WEATHERIZATION REG. ASSETS



Regulatory Assessts

Average of Monthly Averages Ending - December 2017

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 | 1,221 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,221 |
| 1242000 | PAC PWR-INT FREE LN | 0 | 8 | 0 | 0 | 8 | 0 | 0 | 0 | 0 | 0 |
| 1242000 Total | | 0 | 1,229 | 0 | 0 | 8 | 0 | 0 | 0 | 0 | 1,221 |
| 1243200 | OR-VAR WEATHER LOANS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1243200 | OR-VAR WEATHER LOANS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1243200 Total | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1244100 | ENERGY FINANSWER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1244100 | ENERGY FINANSWER | 0 | 23 | 0 | 0 | 0 | 0 | 23 | 0 | 0 | 0 |
| 1244100 Total | | 0 | 23 | 0 | 0 | 0 | 0 | 23 | 0 | 0 | 0 |
| 1244500 | HOME COMFORT | 0 | 3 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1244500 | HOME COMFORT | 0 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1244500 | HOME COMFORT | 0 | -5 | 0 | -1 | 0 | -1 | -2 | 0 | 0 | 0 |
| 1244500 | HOME COMFORT | 0 | -1 | 0 | 0 | -1 | 0 | 0 | 0 | 0 | 0 |
| 1244500 Total | | 0 | 0 | 3 | -1 | -1 | -1 | -2 | 0 | 0 | 3 |
| 1244900 | FINANSWER 12,000 | 0 | -1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -1 |
| 1244900 | FINANSWER 12,000 | 0 | 1 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 |
| 1244900 Total | | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | -1 |
| 1245300 | IRRIGATION FINANSW | 0 | 20 | 20 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1245300 | IRRIGATION FINANSW | 0 | -20 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -20 |
| 1245300 Total | | 0 | 0 | 20 | 0 | 0 | 0 | 0 | 0 | 0 | -20 |
| 1245400 | RETROFIT ENGY FINANS | 0 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 4 |
| 1245400 | RETROFIT ENGY FINANS | 0 | -4 | 0 | 0 | 0 | 0 | -4 | 0 | 0 | 0 |
| 1245400 Total | | 0 | 0 | 0 | 0 | 0 | 0 | -4 | 0 | 0 | 4 |
| 1247000 | ELI/GAWL LOANS (CSS) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1247000 | ELI/GAWL LOANS (CSS) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1247000 | ELI/GAWL LOANS (CSS) | 0 | 1 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 |
| 1247000 | ELI/GAWL LOANS (CSS) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1247000 Total | | 0 | 1 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 |
| 1247100 | CSS/ELI SYSTEM LOANS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1247100 Total | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1249000 | RESV UNCOLL ESC&WZ | 0 | -253 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -253 |
| 1249000 | RESV UNCOLL ESC&WZ | 0 | -1 | 0 | 0 | 0 | 0 | -1 | 0 | 0 | 0 |
| 1249000 | RESV UNCOLL ESC&WZ | 0 | -2 | 0 | 0 | -2 | 0 | 0 | 0 | 0 | 0 |
| 1249000 Total | | 0 | -256 | 0 | 0 | -2 | 0 | -1 | 0 | 0 | -253 |
| 1823000 | DSR REGULATORY ASSET | 0 | -33 | 0 | 0 | 0 | 0 | 0 | 0 | -33 | 0 |
| 1823000 | DSR REGULATORY ASSET | 0 | -710 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -710 |
| 1823000 | DSR REGULATORY ASSET | 0 | -3 | 0 | 0 | 0 | -3 | 0 | 0 | 0 | 0 |
| 1823000 | DSR REGULATORY ASSET | 1823000 | -1 | 0 | 0 | 0 | 0 | 0 | 0 | -1 | 0 |



Regulatory Assessts

Average of Monthly Averages Ending - December 2017
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

| Primary Account | Secondary Account | Alloc | Total | Calif | Oregon | Wash | Wyoming | Utah | Idaho | FERC | Other |
|----------------------|----------------------|-------|-------------|----------|----------|----------|-----------|----------|------------|----------|-------------|
| 1823000 | DSR REGULATORY ASSET | OTHER | -5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -5 |
| 1823000 | DSR REGULATORY ASSET | WYP | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823000 Total | | | -752 | 0 | 0 | 0 | -3 | 0 | -34 | 0 | -715 |
| 1823700 | OTH REGA-ENERGY WEST | CAEE | 70,603 | 0 | 0 | 0 | 18,015 | 45,628 | 6,926 | 34 | 0 |
| 1823700 | OTH REGA-ENERGY WEST | CAEE | 1,078 | 0 | 0 | 0 | 275 | 696 | 106 | 1 | 0 |
| 1823700 | OTH REGA-ENERGY WEST | CAEE | 3,960 | 0 | 0 | 0 | 1,010 | 2,559 | 388 | 2 | 0 |
| 1823700 | OTH REGA-ENERGY WEST | CAEE | 1,614 | 0 | 0 | 0 | 412 | 1,043 | 158 | 1 | 0 |
| 1823700 | OTH REGA-ENERGY WEST | CAEE | 9,902 | 0 | 0 | 0 | 2,527 | 6,399 | 971 | 5 | 0 |
| 1823700 | OTH REGA-ENERGY WEST | OR | -123 | 0 | -123 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823700 | OTH REGA-ENERGY WEST | CAEE | 94 | 0 | 0 | 0 | 24 | 60 | 9 | 0 | 0 |
| 1823700 | OTH REGA-ENERGY WEST | CAEE | -4,440 | 0 | 0 | 0 | -1,133 | -2,870 | -436 | -2 | 0 |
| 1823700 | OTH REGA-ENERGY WEST | CA | 712 | 712 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823700 | OTH REGA-ENERGY WEST | CAEE | -49,619 | 0 | 0 | 0 | -12,661 | -32,067 | -4,868 | -24 | 0 |
| 1823700 | OTH REGA-ENERGY WEST | OR | 141 | 0 | 141 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823700 | OTH REGA-ENERGY WEST | UT | 171 | 0 | 0 | 0 | 0 | 171 | 0 | 0 | 0 |
| 1823700 | OTH REGA-ENERGY WEST | WYU | 1,602 | 0 | 0 | 0 | 1,602 | 0 | 0 | 0 | 0 |
| 1823700 | OTH REGA-ENERGY WEST | CAEE | 3,759 | 0 | 0 | 0 | 959 | 2,429 | 369 | 2 | 0 |
| 1823700 | OTH REGA-ENERGY WEST | CAEE | 4,492 | 0 | 0 | 0 | 1,146 | 2,903 | 441 | 2 | 0 |
| 1823700 | OTH REGA-ENERGY WEST | CAEE | 843 | 0 | 0 | 0 | 215 | 545 | 83 | 0 | 0 |
| 1823700 | OTH REGA-ENERGY WEST | CAEE | 4,516 | 0 | 0 | 0 | 1,152 | 2,919 | 443 | 2 | 0 |
| 1823700 | OTH REGA-ENERGY WEST | CAEE | 1,609 | 0 | 0 | 0 | 411 | 1,040 | 158 | 1 | 0 |
| 1823700 | OTH REGA-ENERGY WEST | CAEE | 2,495 | 0 | 0 | 0 | 637 | 1,612 | 245 | 1 | 0 |
| 1823700 | OTH REGA-ENERGY WEST | CAEE | 35,154 | 0 | 0 | 0 | 8,970 | 22,719 | 3,449 | 17 | 0 |
| 1823700 | OTH REGA-ENERGY WEST | CAEE | -2,086 | 0 | 0 | 0 | -532 | -1,348 | -205 | -1 | 0 |
| 1823700 | OTH REGA-ENERGY WEST | UT | 2,200 | 0 | 0 | 0 | 0 | 2,200 | 0 | 0 | 0 |
| 1823700 | OTH REGA-ENERGY WEST | WYU | -4,531 | 0 | 0 | 0 | -4,531 | 0 | 0 | 0 | 0 |
| 1823700 | OTH REGA-ENERGY WEST | CAEE | 2,979 | 0 | 0 | 0 | 760 | 1,925 | 292 | 1 | 0 |
| 1823700 | OTH REGA-ENERGY WEST | CA | -1,348 | -1,348 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823700 | OTH REGA-ENERGY WEST | UT | -924 | 0 | 0 | 0 | 0 | -924 | 0 | 0 | 0 |
| 1823700 | OTH REGA-ENERGY WEST | WYU | -376 | 0 | 0 | 0 | -376 | 0 | 0 | 0 | 0 |
| 1823700 | OTH REGA-ENERGY WEST | CA | -879 | -879 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823700 | OTH REGA-ENERGY WEST | IDU | -955 | 0 | 0 | 0 | 0 | 0 | -955 | 0 | 0 |
| 1823700 | OTH REGA-ENERGY WEST | OR | -4,602 | 0 | -4,602 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823700 | OTH REGA-ENERGY WEST | UT | -3,040 | 0 | 0 | 0 | 0 | -3,040 | 0 | 0 | 0 |
| 1823700 | OTH REGA-ENERGY WEST | WYP | -173 | 0 | 0 | 0 | -173 | 0 | 0 | 0 | 0 |
| 1823700 | OTH REGA-ENERGY WEST | UT | -931 | 0 | 0 | 0 | 0 | -931 | 0 | 0 | 0 |
| 1823700 | OTH REGA-ENERGY WEST | WYU | -107 | 0 | 0 | 0 | -107 | 0 | 0 | 0 | 0 |
| 1823700 | OTH REGA-ENERGY WEST | IDU | -392 | 0 | 0 | 0 | 0 | 0 | -392 | 0 | 0 |
| 1823700 | OTH REGA-ENERGY WEST | UT | -2,701 | 0 | 0 | 0 | 0 | -2,701 | 0 | 0 | 0 |



Regulatory Assesits

Average of Monthly Averages Ending - December 2017
 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 | 186861 | RA-Deer Creek-ROR Offset-Fuel Inventory | WYU | -419 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 1823700 | OTH REGA-ENERGY WEST | 186862 | RA-Deer Creek-ROR Offset-Fossil Rock | UT | -2,980 | 0 | 0 | -2,980 | 0 | 0 | 0 | |
| 1823700 | OTH REGA-ENERGY WEST | 186862 | RA-Deer Creek-ROR Offset-Fossil Rock | WYU | -343 | 0 | 0 | -343 | 0 | 0 | 0 | |
| 1823700 | OTH REGA-ENERGY WEST | 186863 | RA-Deer Creek-ROR Offset-Note Intrst-ID | IDU | -96 | 0 | 0 | 0 | -96 | 0 | 0 | |
| 1823700 | OTH REGA-ENERGY WEST | 186870 | RA-DC ROR Offset-Assets Sold-Amortz | WYP | 55 | 0 | 0 | 55 | 0 | 0 | 0 | |
| 1823700 | OTH REGA-ENERGY WEST | 186871 | RA-DC ROR Offset-Fuel Inventory-Amortz | WYP | 151 | 0 | 0 | 151 | 0 | 0 | 0 | |
| 1823700 | OTH REGA-ENERGY WEST | 186872 | RA-DC ROR Offset-Fossil Rock-Amortz | WYP | 128 | 0 | 0 | 128 | 0 | 0 | 0 | |
| 1823700 | OTH REGA-ENERGY WEST | 186881 | Reg Asset-UMWA Pension Trust Oblig | CAEE | 115,119 | 0 | 0 | 29,373 | 74,397 | 11,293 | 56 | |
| 1823700 | OTH REGA-ENERGY WEST | 186886 | Contra RA-UMWA Pens W/D-To Joint Owners | OTHER | -4,299 | 0 | 0 | 0 | 0 | 0 | -4,299 | |
| 1823700 | OTH REGA-ENERGY WEST | 186891 | Contra Reg Asset-UMWA Pension Trust-CA | OTHER | -1,813 | 0 | 0 | 0 | 0 | 0 | -1,813 | |
| 1823700 Total | | | | | 176,199 | -1,516 | -4,585 | 0 | 47,547 | 122,385 | 18,380 | 98 |
| 1823870 | DEFERRED PENSION | 187607 | Contra Reg Asset 2016 Pension Plan CTG | SO | -4,102 | -81 | -986 | -280 | -608 | -1,885 | -261 | -1 |
| 1823870 | DEFERRED PENSION | 187640 | Reg Asset-PostRet Sttlmt Loss-CC-UT | UT | 775 | 0 | 0 | 0 | 775 | 0 | 0 | 0 |
| 1823870 | DEFERRED PENSION | 187641 | Reg Asset-PostRet Sttlmt Loss-CC-WY | WYU | 56 | 0 | 0 | 56 | 0 | 0 | 0 | 0 |
| 1823870 Total | | | | | -3,272 | -81 | -986 | -280 | -552 | -1,110 | -261 | -1 |
| 1823920 | DSR COSTS AMORTIZED | 0 | DSR COST AMORT | IDU | 65 | 0 | 0 | 0 | 0 | 65 | 0 | 0 |
| 1823920 | DSR COSTS AMORTIZED | 0 | DSR COST AMORT | OTHER | 22,445 | 0 | 0 | 0 | 0 | 0 | 22,445 | 0 |
| 1823920 | DSR COSTS AMORTIZED | 0 | DSR COST AMORT | WYP | 8 | 0 | 0 | 8 | 0 | 0 | 0 | 0 |
| 1823920 | DSR COSTS AMORTIZED | 102030 | ENERGY FINANSWER - WASHINGTON | OTHER | 5,065 | 0 | 0 | 0 | 0 | 0 | 5,065 | 0 |
| 1823920 | DSR COSTS AMORTIZED | 102032 | INDUSTRIAL FINANSWER - WASHINGTON | OTHER | 26,337 | 0 | 0 | 0 | 0 | 0 | 26,337 | 0 |
| 1823920 | DSR COSTS AMORTIZED | 102033 | LOW INCOME - WASHINGTON | OTHER | 10,718 | 0 | 0 | 0 | 0 | 0 | 10,718 | 0 |
| 1823920 | DSR COSTS AMORTIZED | 102034 | SELF AUDIT - WASHINGTON | OTHER | 14 | 0 | 0 | 0 | 0 | 0 | 14 | 0 |
| 1823920 | DSR COSTS AMORTIZED | 102036 | COMMERCIAL SMALL RETROFIT - WASHINGTON | OTHER | 788 | 0 | 0 | 0 | 0 | 0 | 788 | 0 |
| 1823920 | DSR COSTS AMORTIZED | 102037 | INDUSTRIAL SMALL RETROFIT - WASHINGTON | OTHER | 13 | 0 | 0 | 0 | 0 | 0 | 13 | 0 |
| 1823920 | DSR COSTS AMORTIZED | 102038 | COMMERCIAL RETROFIT LIGHTING - WASHINGTON | OTHER | 624 | 0 | 0 | 0 | 0 | 0 | 624 | 0 |
| 1823920 | DSR COSTS AMORTIZED | 102039 | INDUSTRIAL RETROFIT LIGHTING-WA | OTHER | 88 | 0 | 0 | 0 | 0 | 0 | 88 | 0 |
| 1823920 | DSR COSTS AMORTIZED | 102040 | NEEA - WASHINGTON | OTHER | 11,185 | 0 | 0 | 0 | 0 | 0 | 11,185 | 0 |
| 1823920 | DSR COSTS AMORTIZED | 102043 | ENERGY CODE DEVELOPMENT | OTHER | 2 | 0 | 0 | 0 | 0 | 0 | 2 | 0 |
| 1823920 | DSR COSTS AMORTIZED | 102044 | HOME COMFORT - WASHINGTON | OTHER | 162 | 0 | 0 | 0 | 0 | 0 | 162 | 0 |
| 1823920 | DSR COSTS AMORTIZED | 102045 | WEATHERIZATION - WASHINGTON | OTHER | 22 | 0 | 0 | 0 | 0 | 0 | 22 | 0 |
| 1823920 | DSR COSTS AMORTIZED | 102046 | HASSLE FREE | OTHER | 41 | 0 | 0 | 0 | 0 | 0 | 41 | 0 |
| 1823920 | DSR COSTS AMORTIZED | 102072 | COMPACT FLUORESCENT LAMPS - WASHINGTON | OTHER | 1,183 | 0 | 0 | 0 | 0 | 0 | 1,183 | 0 |
| 1823920 | DSR COSTS AMORTIZED | 102127 | RESIDENTIAL PROGRAM RESEARCH - WA | OTHER | 24 | 0 | 0 | 0 | 0 | 0 | 24 | 0 |
| 1823920 | DSR COSTS AMORTIZED | 102128 | WA REVENUE RECOVERY - SBC OFFSET | OTHER | -114,872 | 0 | 0 | 0 | 0 | 0 | -114,872 | 0 |
| 1823920 | DSR COSTS AMORTIZED | 102131 | ENERGY FINANSWER - UTAH 2001/2002 | OTHER | 1,280 | 0 | 0 | 0 | 0 | 0 | 1,280 | 0 |
| 1823920 | DSR COSTS AMORTIZED | 102133 | INDUSTRIAL FINANSWER - UTAH 2001/2002 | OTHER | 1,353 | 0 | 0 | 0 | 0 | 0 | 1,353 | 0 |
| 1823920 | DSR COSTS AMORTIZED | 102138 | COMPACT FLUOR LAMPS (CFL) UT 2001/2002 | OTHER | 4,202 | 0 | 0 | 0 | 0 | 0 | 4,202 | 0 |
| 1823920 | DSR COSTS AMORTIZED | 102147 | COMMERCIAL SMALL RETROFIT - UT 2001/2002 | OTHER | 848 | 0 | 0 | 0 | 0 | 0 | 848 | 0 |



Regulatory Assesits

Average of Monthly Averages Ending - December 2017
 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 | 102148 | INDUSTRIAL SMALL RETROFIT - UT 2002 | OTHER | 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 | 498 |
| 1823920 | DSR COSTS AMORTIZED | 102150 | INDUSTRIAL RETROFIT LIGHTING - UT 2001/2 | OTHER | 82 | 0 | 0 | 0 | 0 | 0 | 82 |
| 1823920 | DSR COSTS AMORTIZED | 102185 | WEB AUDIT PILOT - WA | OTHER | 527 | 0 | 0 | 0 | 0 | 0 | 527 |
| 1823920 | DSR COSTS AMORTIZED | 102186 | APPLIANCE REBATE - WA | OTHER | 18 | 0 | 0 | 0 | 0 | 0 | 18 |
| 1823920 | DSR COSTS AMORTIZED | 102195 | INDUSTRIAL RETROFIT LIGHTING - UT 2002 | OTHER | 71 | 0 | 0 | 0 | 0 | 0 | 71 |
| 1823920 | DSR COSTS AMORTIZED | 102196 | POWER FORWARD UT 2002 | OTHER | 115 | 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 | 28 |
| 1823920 | DSR COSTS AMORTIZED | 102206 | SCHOOL ENERGY EDUCATION - WA | OTHER | 3,807 | 0 | 0 | 0 | 0 | 0 | 3,807 |
| 1823920 | DSR COSTS AMORTIZED | 102209 | AIR CONDITIONING - UT 2002 | OTHER | 24 | 0 | 0 | 0 | 0 | 0 | 24 |
| 1823920 | DSR COSTS AMORTIZED | 102213 | REFRIGERATOR RECYCLING PGM - UT 2003 | OTHER | 1,509 | 0 | 0 | 0 | 0 | 0 | 1,509 |
| 1823920 | DSR COSTS AMORTIZED | 102214 | REFRIGERATOR RECYCLING PGM - WA | OTHER | 3,675 | 0 | 0 | 0 | 0 | 0 | 3,675 |
| 1823920 | DSR COSTS AMORTIZED | 102223 | A/C LOAD CONTROL - RESIDENTIAL UT 2003 | OTHER | 460 | 0 | 0 | 0 | 0 | 0 | 460 |
| 1823920 | DSR COSTS AMORTIZED | 102225 | AIR CONDITIONING - UT 2003 | OTHER | 2,564 | 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 | 1,187 |
| 1823920 | DSR COSTS AMORTIZED | 102227 | COMMERCIAL SMALL RETROFIT - UT 2003 | OTHER | 895 | 0 | 0 | 0 | 0 | 0 | 895 |
| 1823920 | DSR COSTS AMORTIZED | 102228 | COMPACT FLOURESCENT LAMP (CFL) - UT 2002 | OTHER | 13 | 0 | 0 | 0 | 0 | 0 | 13 |
| 1823920 | DSR COSTS AMORTIZED | 102229 | ENERGY FINANSWER - UT 2003 | OTHER | 1,542 | 0 | 0 | 0 | 0 | 0 | 1,542 |
| 1823920 | DSR COSTS AMORTIZED | 102230 | INDUSTRIAL FINANSWER - UT 2003 | OTHER | 1,658 | 0 | 0 | 0 | 0 | 0 | 1,658 |
| 1823920 | DSR COSTS AMORTIZED | 102231 | INDUSTRIAL RETROFIT LIGHTING - UT 2003 | OTHER | 191 | 0 | 0 | 0 | 0 | 0 | 191 |
| 1823920 | DSR COSTS AMORTIZED | 102232 | INDUSTRIAL SMALL RETROFIT - UTAH - 2003 | OTHER | 14 | 0 | 0 | 0 | 0 | 0 | 14 |
| 1823920 | DSR COSTS AMORTIZED | 102233 | POWER FORWARD - UT 2003 | OTHER | -27 | 0 | 0 | 0 | 0 | 0 | -27 |
| 1823920 | DSR COSTS AMORTIZED | 102245 | CA REVENUE RECOVERY - BALANCING ACCT | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823920 | DSR COSTS AMORTIZED | 102327 | COMMERCIAL SELF-DIRECT UT 2003 | OTHER | 4 | 0 | 0 | 0 | 0 | 0 | 4 |
| 1823920 | DSR COSTS AMORTIZED | 102328 | INDUSTRIAL SELF-DIRECT UT 2003 | OTHER | 7 | 0 | 0 | 0 | 0 | 0 | 7 |
| 1823920 | DSR COSTS AMORTIZED | 102336 | LOW INCOME - UTAH - 2004 | OTHER | 22 | 0 | 0 | 0 | 0 | 0 | 22 |
| 1823920 | DSR COSTS AMORTIZED | 102337 | REFRIGERATOR RECYCLING PGM - UT 2004 | OTHER | 3,581 | 0 | 0 | 0 | 0 | 0 | 3,581 |
| 1823920 | DSR COSTS AMORTIZED | 102338 | AC LOAD CONTROL - RESIDENTIAL UT 2004 | OTHER | 2,910 | 0 | 0 | 0 | 0 | 0 | 2,910 |
| 1823920 | DSR COSTS AMORTIZED | 102339 | AIR CONDITIONING - UT 2004 | OTHER | 3,026 | 0 | 0 | 0 | 0 | 0 | 3,026 |
| 1823920 | DSR COSTS AMORTIZED | 102340 | COMMERCIAL RETROFIT LIGHTING - UT 2004 | OTHER | 1,547 | 0 | 0 | 0 | 0 | 0 | 1,547 |
| 1823920 | DSR COSTS AMORTIZED | 102341 | COMMERCIAL SMALL RETROFIT - UT 2004 | OTHER | 285 | 0 | 0 | 0 | 0 | 0 | 285 |
| 1823920 | DSR COSTS AMORTIZED | 102342 | COMPACT FLOURESCENT LAMPS (CFL) UT 2004 | OTHER | -1 | 0 | 0 | 0 | 0 | 0 | -1 |
| 1823920 | DSR COSTS AMORTIZED | 102343 | ENERGY FINANSWER - UT 2004 | OTHER | 1,227 | 0 | 0 | 0 | 0 | 0 | 1,227 |
| 1823920 | DSR COSTS AMORTIZED | 102344 | INDUSTRIAL FINANSWER - UT 2004 | OTHER | 2,562 | 0 | 0 | 0 | 0 | 0 | 2,562 |
| 1823920 | DSR COSTS AMORTIZED | 102345 | INDUSTRIAL RETROFIT - UT 2004 | OTHER | 230 | 0 | 0 | 0 | 0 | 0 | 230 |
| 1823920 | DSR COSTS AMORTIZED | 102346 | INDUSTRIAL SMALL RETROFIT - UT 2004 | OTHER | 51 | 0 | 0 | 0 | 0 | 0 | 51 |
| 1823920 | DSR COSTS AMORTIZED | 102347 | POWER FORWARD - UT 2004 | OTHER | 54 | 0 | 0 | 0 | 0 | 0 | 54 |
| 1823920 | DSR COSTS AMORTIZED | 102348 | COMMERCIAL SELF-DIRECT - UT 2004 | OTHER | 89 | 0 | 0 | 0 | 0 | 0 | 89 |
| 1823920 | DSR COSTS AMORTIZED | 102349 | INDUSTRIAL SELF-DIRECT - UT 2004 | OTHER | 129 | 0 | 0 | 0 | 0 | 0 | 129 |



Regulatory Assessts

Average of Monthly Averages Ending - December 2017
 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 | 102443 | ESIDENTIAL NEW CONSTRUCTION - WASHINGTON | OTHER | 561 | 0 | 0 | 0 | 0 | 0 | 561 |
| 1823920 | DSR COSTS AMORTIZED | 102444 | RESIDENTIAL NEW CONSTRUCTION - UTAH - 20 | OTHER | 76 | 0 | 0 | 0 | 0 | 0 | 76 |
| 1823920 | DSR COSTS AMORTIZED | 102458 | COMMERCIAL FINANSWER EXPRESS - WASHINGTON | OTHER | 9,257 | 0 | 0 | 0 | 0 | 0 | 9,257 |
| 1823920 | DSR COSTS AMORTIZED | 102459 | INDUSTRIAL FINANSWER EXPRESS - WASHINGTON | OTHER | 3,275 | 0 | 0 | 0 | 0 | 0 | 3,275 |
| 1823920 | DSR COSTS AMORTIZED | 102460 | COMMERCIAL FINANSWER EXPRESS - UTAH - 20 | OTHER | 446 | 0 | 0 | 0 | 0 | 0 | 446 |
| 1823920 | DSR COSTS AMORTIZED | 102461 | INDUSTRIAL FINANSWER EXPRESS - UTAH - 20 | OTHER | 146 | 0 | 0 | 0 | 0 | 0 | 146 |
| 1823920 | DSR COSTS AMORTIZED | 102462 | UTAH REVENUE RECOVERY - SBC OFFSET | OTHER | -587,832 | 0 | 0 | 0 | 0 | 0 | -587,832 |
| 1823920 | DSR COSTS AMORTIZED | 102502 | RETROFIT COMMISSIONING PROGRAM - UTAH | OTHER | 2 | 0 | 0 | 0 | 0 | 0 | 2 |
| 1823920 | DSR COSTS AMORTIZED | 102503 | C&I LIGHTING LOAD CONTROL - UTAH - 2004 | OTHER | 23 | 0 | 0 | 0 | 0 | 0 | 23 |
| 1823920 | DSR COSTS AMORTIZED | 102518 | ENERGY FINANSWER - ID/UT-2005 | IDU | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823920 | DSR COSTS AMORTIZED | 102525 | REFRIGERATOR RECYCLING PGM - IDAHO - 200 | IDU | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823920 | DSR COSTS AMORTIZED | 102528 | COMMERCIAL FINANSWER EXPRESS - IDAHO - 2 | IDU | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823920 | DSR COSTS AMORTIZED | 102529 | INDUSTRIAL FINANSWER EXPRESS - IDAHO - 2 | IDU | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823920 | DSR COSTS AMORTIZED | 102530 | IRRIGATION EFFICIENCY PROGRAM - IDAHO - | IDU | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823920 | DSR COSTS AMORTIZED | 102532 | LOW INCOME - UTAH - 2005 | OTHER | 48 | 0 | 0 | 0 | 0 | 0 | 48 |
| 1823920 | DSR COSTS AMORTIZED | 102533 | REFRIGERATOR RECYCLING PGM- UTAH - 2005 | OTHER | 3,306 | 0 | 0 | 0 | 0 | 0 | 3,306 |
| 1823920 | DSR COSTS AMORTIZED | 102534 | A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20 | OTHER | 3,060 | 0 | 0 | 0 | 0 | 0 | 3,060 |
| 1823920 | DSR COSTS AMORTIZED | 102535 | AIR CONDITIONING - UTAH - 2005 | OTHER | 2,347 | 0 | 0 | 0 | 0 | 0 | 2,347 |
| 1823920 | DSR COSTS AMORTIZED | 102536 | COMMERCIAL RETROFIT LIGHTING - UTAH - 20 | OTHER | 65 | 0 | 0 | 0 | 0 | 0 | 65 |
| 1823920 | DSR COSTS AMORTIZED | 102537 | COMMERCIAL SMALL RETROFIT - UTAH - 2005 | OTHER | 223 | 0 | 0 | 0 | 0 | 0 | 223 |
| 1823920 | DSR COSTS AMORTIZED | 102539 | ENERGY FINANSWER - UTAH - 2005 | OTHER | 1,476 | 0 | 0 | 0 | 0 | 0 | 1,476 |
| 1823920 | DSR COSTS AMORTIZED | 102540 | INDUSTRIAL FINANSWER - UTAH - 2005 | OTHER | 3,485 | 0 | 0 | 0 | 0 | 0 | 3,485 |
| 1823920 | DSR COSTS AMORTIZED | 102541 | INDUSTRIAL RETROFIT LIGHTING - UTAH - 20 | OTHER | 60 | 0 | 0 | 0 | 0 | 0 | 60 |
| 1823920 | DSR COSTS AMORTIZED | 102543 | POWER FORWARD - UTAH - 2005 | OTHER | 50 | 0 | 0 | 0 | 0 | 0 | 50 |
| 1823920 | DSR COSTS AMORTIZED | 102544 | COMMERCIAL SELF-DIRECT - UTAH - 2005 | OTHER | 67 | 0 | 0 | 0 | 0 | 0 | 67 |
| 1823920 | DSR COSTS AMORTIZED | 102545 | INDUSTRIAL SELF-DIRECT - UTAH - 2005 | OTHER | 103 | 0 | 0 | 0 | 0 | 0 | 103 |
| 1823920 | DSR COSTS AMORTIZED | 102546 | RESIDENTIAL NEW CONSTRUCTION - UTAH - 20 | OTHER | 944 | 0 | 0 | 0 | 0 | 0 | 944 |
| 1823920 | DSR COSTS AMORTIZED | 102547 | COMMERCIAL FINANSWER EXPRESS - UTAH - 20 | OTHER | 1,967 | 0 | 0 | 0 | 0 | 0 | 1,967 |
| 1823920 | DSR COSTS AMORTIZED | 102548 | INDUSTRIAL FINANSWER EXPRESS - UTAH - 20 | OTHER | 421 | 0 | 0 | 0 | 0 | 0 | 421 |
| 1823920 | DSR COSTS AMORTIZED | 102549 | RETROFIT COMMISSIONING PROGRAM - UTAH - | OTHER | 105 | 0 | 0 | 0 | 0 | 0 | 105 |
| 1823920 | DSR COSTS AMORTIZED | 102550 | C&I LIGHTING LOAD CONTROL - UTAH - 2005 | OTHER | 36 | 0 | 0 | 0 | 0 | 0 | 36 |
| 1823920 | DSR COSTS AMORTIZED | 102556 | 1823920/102556 | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823920 | DSR COSTS AMORTIZED | 102562 | APPLIANCE INCENTIVE - WASHWISE - WASHINGTON | OTHER | 53 | 0 | 0 | 0 | 0 | 0 | 53 |
| 1823920 | DSR COSTS AMORTIZED | 102586 | IRRIGATION LOAD CONTROL - UTAH - 2005 | OTHER | 3 | 0 | 0 | 0 | 0 | 0 | 3 |
| 1823920 | DSR COSTS AMORTIZED | 102706 | LOW INCOME-UTAH-2006 | OTHER | 119 | 0 | 0 | 0 | 0 | 0 | 119 |
| 1823920 | DSR COSTS AMORTIZED | 102707 | REFRIGERATOR RECYCLING PGM-UTAH-2006 | OTHER | 3,752 | 0 | 0 | 0 | 0 | 0 | 3,752 |
| 1823920 | DSR COSTS AMORTIZED | 102708 | A/C LOAD CONTROL-RESIDENTIAL/UTAH-2006 | OTHER | 8,624 | 0 | 0 | 0 | 0 | 0 | 8,624 |
| 1823920 | DSR COSTS AMORTIZED | 102709 | AIR CONDITIONING-UTAH-2006 | OTHER | 1,499 | 0 | 0 | 0 | 0 | 0 | 1,499 |
| 1823920 | DSR COSTS AMORTIZED | 102712 | ENERGY FINANSWER-UTAH-2006 | OTHER | 2,187 | 0 | 0 | 0 | 0 | 0 | 2,187 |



Regulatory Assessts

Average of Monthly Averages Ending - December 2017
 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 | WYP | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823920 | INDUSTRIAL FINANSWER - WYOMING PPL - 200 | WYP | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823920 | REFRIGERATOR RECYCLING - WYOMING 2008 | WYP | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823920 | HOME ENERGY EFF INCENTIVE PROGRAM - WYOM | WYP | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823920 | LOW INCOME WEATHERIZATION - WYOMING 2008 | WYP | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823920 | COMMERCIAL FINANSWER EXPRESS - WYOMING 2 | WYP | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823920 | INDUSTRIAL FINANSWER EXPRESS - WY - 2008 | WYP | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823920 | SELF DIRECT COMMERCIAL - WYOMING 2008 | WYP | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823920 | SELF DIRECT INDUSTRIAL - WYOMING 2008 | WYP | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823920 | AC LOAD CONTROL - RESIDENTIAL - UTAH 200 | OTHER | 7,175 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 7,175 |
| 1823920 | AIR CONDITIONING - UTAH 2008 | OTHER | 526 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 526 |
| 1823920 | ENERGY FINANSWER - UTAH - 2008 | OTHER | 3,466 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3,466 |
| 1823920 | INDUSTRIAL FINANSWER - UTAH - 2008 | OTHER | 4,289 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 4,289 |
| 1823920 | LOW INCOME - UTAH 2008 | OTHER | 127 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 127 |
| 1823920 | POWER FORWARD - UTAH - 2008 | OTHER | 50 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 50 |
| 1823920 | REFRIGERATOR RECYCLING - UTAH - 2008 | OTHER | 2,570 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,570 |
| 1823920 | COMMERCIAL SELF DIRECT - UTAH - 2008 | OTHER | 83 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 83 |
| 1823920 | INDUSTRIAL SELF DIRECT - UTAH - 2008 | OTHER | 126 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 126 |
| 1823920 | RESIDENTIAL NEW CONSTRUCTION - UTAH 2008 | OTHER | 1,664 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,664 |
| 1823920 | COMMERCIAL FINANSWER EXPRESS - UTAH 2008 | OTHER | 3,791 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3,791 |
| 1823920 | INDUSTRIAL FINANSWER EXPRESS - UTAH 2008 | OTHER | 1,133 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,133 |
| 1823920 | RETROFIT COMMISSIONING PROGRAM - UTAH - | OTHER | 1,053 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,053 |
| 1823920 | C&I LIGHTING LOAD CONTROL - UTAH - 2008 | OTHER | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 4 |
| 1823920 | IRRIGATION LOAD CONTROL - UTAH | OTHER | 762 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 762 |
| 1823920 | HOME ENERGY EFF INCENTIVE PROGRAM - UTAH | OTHER | 7,817 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 7,817 |
| 1823920 | CALIFORNIA DSM EXPENSE - 2009 | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823920 | A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20 | OTHER | 9,817 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 9,817 |
| 1823920 | AIR CONDITIONING - UTAH - 2009 | OTHER | 500 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 500 |
| 1823920 | ENERGY FINANSWER - UTAH - 2009 | OTHER | 2,532 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,532 |
| 1823920 | INDUSTRIAL FINANSWER - UTAH - 2009 | OTHER | 5,215 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 5,215 |
| 1823920 | LOW INCOME - UTAH - 2009 | OTHER | 162 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 162 |
| 1823920 | POWER FORWARD - UTAH - 2009 | OTHER | 50 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 50 |
| 1823920 | REFRIGERATOR RECYCLING PGM- UTAH - 2009 | OTHER | 2,339 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,339 |
| 1823920 | COMMERCIAL SELF-DIRECT - UTAH - 2009 | OTHER | 53 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 53 |
| 1823920 | INDUSTRIAL SELF-DIRECT - UTAH - 2009 | OTHER | 72 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 72 |
| 1823920 | RESIDENTIAL NEW CONSTRUCTION - UTAH - 20 | OTHER | 1,446 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,446 |
| 1823920 | COMMERCIAL FINANSWER EXPRESS - UTAH - 20 | OTHER | 3,258 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3,258 |
| 1823920 | INDUSTRIAL FINANSWER EXPRESS - UTAH - 20 | OTHER | 776 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 776 |
| 1823920 | RETROFIT COMMISSIONING PROGRAM - UTAH - | OTHER | 947 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 947 |
| 1823920 | IRRIGATION LOAD CONTROL - UTAH - 2009 | OTHER | 2,732 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,732 |



Regulatory Assesits

Average of Monthly Averages Ending - December 2017
 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 | 102991 | HOME ENERGY EFF INCENTIVE PROG - UT 2009 | OTHER | 25,439 | 0 | 0 | 0 | 0 | 0 | 25,439 |
| 1823920 | DSR COSTS AMORTIZED | 102992 | ENERGY FINANSWER - WYOMING PPL - 2009 | OTHER | 21 | 0 | 0 | 0 | 0 | 0 | 21 |
| 1823920 | DSR COSTS AMORTIZED | 102993 | INDUSTRIAL FINANSWER-WYOMING - PPL 2009 | OTHER | 96 | 0 | 0 | 0 | 0 | 0 | 96 |
| 1823920 | DSR COSTS AMORTIZED | 102995 | REFRIGERATOR RECYCLING - PPL WYOMING - 2 | OTHER | 140 | 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 | 439 |
| 1823920 | DSR COSTS AMORTIZED | 102997 | LOW-INCOME WEATHERIZATION - WYOMING PPL | OTHER | 86 | 0 | 0 | 0 | 0 | 0 | 86 |
| 1823920 | DSR COSTS AMORTIZED | 102998 | COMMERCIAL FINANSWER EXPRESS - WY - 2009 | OTHER | 139 | 0 | 0 | 0 | 0 | 0 | 139 |
| 1823920 | DSR COSTS AMORTIZED | 102999 | INDUSTRIAL FINANSWER EXPRESS - WY - 2009 | OTHER | 59 | 0 | 0 | 0 | 0 | 0 | 59 |
| 1823920 | DSR COSTS AMORTIZED | 103000 | SELF DIRECT - COMMERCIAL - WY - 2009 | OTHER | 5 | 0 | 0 | 0 | 0 | 0 | 5 |
| 1823920 | DSR COSTS AMORTIZED | 103001 | SELF DIRECT - INDUSTRIAL - WY - 2009 | OTHER | 12 | 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 | 2 |
| 1823920 | DSR COSTS AMORTIZED | 103004 | MAIN CHECK DISB-WIRES/ACH OUT CLEAR ACCT | OTHER | 2 | 0 | 0 | 0 | 0 | 0 | 2 |
| 1823920 | DSR COSTS AMORTIZED | 103005 | COMMERCIAL FINANSWER EXPRESS Cat 2- WY - | OTHER | 236 | 0 | 0 | 0 | 0 | 0 | 236 |
| 1823920 | DSR COSTS AMORTIZED | 103006 | INDUSTRIAL FINANSWER EXPRESS Cat 2- WY - | OTHER | 34 | 0 | 0 | 0 | 0 | 0 | 34 |
| 1823920 | DSR COSTS AMORTIZED | 103007 | ENERGY FINANSWER Cat 2 - WY 2009 | OTHER | 40 | 0 | 0 | 0 | 0 | 0 | 40 |
| 1823920 | DSR COSTS AMORTIZED | 103008 | INDUSTRIAL FINANSWER Cat 2 - WY 2009 | OTHER | 34 | 0 | 0 | 0 | 0 | 0 | 34 |
| 1823920 | DSR COSTS AMORTIZED | 103012 | WYOMING REV RECOVERY - SBC OFFSET CAT 1 | OTHER | -10,759 | 0 | 0 | 0 | 0 | 0 | -10,759 |
| 1823920 | DSR COSTS AMORTIZED | 103013 | WYOMING REV RECOVERY - SBC OFFSET CAT 2 | OTHER | -10,609 | 0 | 0 | 0 | 0 | 0 | -10,609 |
| 1823920 | DSR COSTS AMORTIZED | 103014 | WYOMING REV RECOVERY - SBC OFFSET CAT 3 | OTHER | -10,192 | 0 | 0 | 0 | 0 | 0 | -10,192 |
| 1823920 | DSR COSTS AMORTIZED | 103031 | OUTREACH and COMMUNICATIONS - UT 2009 | OTHER | 571 | 0 | 0 | 0 | 0 | 0 | 571 |
| 1823920 | DSR COSTS AMORTIZED | 103059 | CALIFORNIA DSM EXPENSE - 2010 | OTHER | 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 | 4,836 |
| 1823920 | DSR COSTS AMORTIZED | 103072 | AIR CONDITIONING - UTAH - 2010 | OTHER | 1,490 | 0 | 0 | 0 | 0 | 0 | 1,490 |
| 1823920 | DSR COSTS AMORTIZED | 103073 | ENERGY FINANSWER - UTAH - 2010 | OTHER | 3,246 | 0 | 0 | 0 | 0 | 0 | 3,246 |
| 1823920 | DSR COSTS AMORTIZED | 103074 | INDUSTRIAL FINANSWER - UTAH - 2010 | OTHER | 4,524 | 0 | 0 | 0 | 0 | 0 | 4,524 |
| 1823920 | DSR COSTS AMORTIZED | 103075 | LOW INCOME - UTAH - 2010 | OTHER | 258 | 0 | 0 | 0 | 0 | 0 | 258 |
| 1823920 | DSR COSTS AMORTIZED | 103076 | POWER FORWARD - UTAH # 2010 | OTHER | 50 | 0 | 0 | 0 | 0 | 0 | 50 |
| 1823920 | DSR COSTS AMORTIZED | 103077 | REFRIGERATOR RECYCLING PGM- UTAH - 2010 | OTHER | 2,370 | 0 | 0 | 0 | 0 | 0 | 2,370 |
| 1823920 | DSR COSTS AMORTIZED | 103078 | COMMERCIAL SELF-DIRECT - UTAH - 2010 | OTHER | 187 | 0 | 0 | 0 | 0 | 0 | 187 |
| 1823920 | DSR COSTS AMORTIZED | 103079 | INDUSTRIAL SELF-DIRECT - UTAH - 2010 | OTHER | 330 | 0 | 0 | 0 | 0 | 0 | 330 |
| 1823920 | DSR COSTS AMORTIZED | 103080 | RESIDENTIAL NEW CONSTRUCTION - UTAH - 20 | OTHER | 2,605 | 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 | 4,107 |
| 1823920 | DSR COSTS AMORTIZED | 103082 | INDUSTRIAL FINANSWER EXPRESS - UTAH - 20 | OTHER | 1,019 | 0 | 0 | 0 | 0 | 0 | 1,019 |
| 1823920 | DSR COSTS AMORTIZED | 103083 | RETROFIT COMMISSIONING PROGRAM - UTAH - | OTHER | 986 | 0 | 0 | 0 | 0 | 0 | 986 |
| 1823920 | DSR COSTS AMORTIZED | 103085 | IRRIGATION LOAD CONTROL - UTAH - 2010 | OTHER | 2,513 | 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 | 16,876 |
| 1823920 | DSR COSTS AMORTIZED | 103087 | OUTREACH and COMMUNICATIONS - UT 2010 | OTHER | 1,485 | 0 | 0 | 0 | 0 | 0 | 1,485 |
| 1823920 | DSR COSTS AMORTIZED | 103089 | ENERGY FINANSWER-WY-2010 CAT3 | OTHER | 11 | 0 | 0 | 0 | 0 | 0 | 11 |
| 1823920 | DSR COSTS AMORTIZED | 103090 | INDUSTRIAL FINANSWER-WY-2010 CAT3 | OTHER | 669 | 0 | 0 | 0 | 0 | 0 | 669 |



Regulatory Assesits

Average of Monthly Averages Ending - December 2017
 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 | OTHER | 176 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 176 |
| 1823920 | REFRIGERATOR RECYCLING-WY -2010 CAT1 | OTHER | 740 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 740 |
| 1823920 | HOME ENERGY EFF INCENT PROG Y-2010 CAT1 | OTHER | 49 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 49 |
| 1823920 | LOW-INCOME WEATHERZTN - WY 2010 CAT1 | OTHER | 65 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 65 |
| 1823920 | COMMERCIAL FINANSWER EXP WY-2010 CAT3 | OTHER | 127 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 127 |
| 1823920 | INDUSTRIAL FINANSWER EXP WY-2010 CAT3 | OTHER | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3 |
| 1823920 | SELF DIRECT - COMMERCIAL -WY-2010 CAT3 | OTHER | 12 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 12 |
| 1823920 | SELF DIRECT -INDUSTRIAL -WY-2010 CAT3 | OTHER | 587 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 587 |
| 1823920 | COMMERCIAL FINANSWER EXP - WY-2010 CAT2 | OTHER | 55 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 55 |
| 1823920 | INDUSTRIAL FINAN EXPRESS WY-2010 CAT2 | OTHER | 186 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 186 |
| 1823920 | ENERGY FINANSWER -WY 2010 CAT2 | OTHER | 125 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 125 |
| 1823920 | INDUSTRIAL FINANSWER -WY 2010 CAT2 | OTHER | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 |
| 1823920 | Check Disb-Wires/ACH In Clearing - BT | OTHER | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3 |
| 1823920 | Check Disb-Wires/ACH Out Clearing - BT | OTHER | 724 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 724 |
| 1823920 | Company Initiatives DEI Study - Washington | OTHER | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3 |
| 1823920 | Commercial Direct Install - Utah - 2011 | OTHER | 30 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 30 |
| 1823920 | Commercial Curtailment - Utah - 2011 | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823920 | Commercial Direct Install - Washington | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823920 | CALIFORNIA DSM EXPENSE - 2011 | OTHER | 27 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 27 |
| 1823920 | Commercial Curtailment - Oregon | OTHER | 6,498 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 6,498 |
| 1823920 | A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20 | OTHER | 1,305 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,305 |
| 1823920 | AIR CONDITIONING - UTAH - 2011 | OTHER | 3,647 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3,647 |
| 1823920 | ENERGY FINANSWER - UTAH - 2011 | OTHER | 5,016 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 5,016 |
| 1823920 | INDUSTRIAL FINANSWER - UTAH - 2011 | OTHER | 255 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 255 |
| 1823920 | LOW INCOME - UTAH - 2011 | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823920 | Power Forward - Utah - 2011 | OTHER | 1,880 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,880 |
| 1823920 | REFRIGERATOR RECYCLING PGM- UTAH - 2011 | OTHER | 126 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 126 |
| 1823920 | COMMERCIAL SELF-DIRECT - UTAH - 2011 | OTHER | 240 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 240 |
| 1823920 | INDUSTRIAL SELF-DIRECT - UTAH - 2011 | OTHER | 3,071 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3,071 |
| 1823920 | RESIDENTIAL NEW CONSTRUCTION - UTAH - 20 | OTHER | 4,607 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 4,607 |
| 1823920 | COMMERCIAL FINANSWER EXPRESS - UTAH - 20 | OTHER | 1,233 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,233 |
| 1823920 | INDUSTRIAL FINANSWER EXPRESS - UTAH - 20 | OTHER | 411 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 411 |
| 1823920 | RETROFIT COMMISSIONING PROGRAM - UTAH - | OTHER | 2,513 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,513 |
| 1823920 | IRRIGATION LOAD CONTROL - UTAH - 2011 | OTHER | 11,360 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 11,360 |
| 1823920 | HOME ENERGY EFF INCENTIVE PROG - UT 2011 | OTHER | 1,437 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,437 |
| 1823920 | OUTREACH and COMMUNICATIONS - UT 2011 | OTHER | 30 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 30 |
| 1823920 | ENERGY FINANSWER-WY-2011 CAT3 | OTHER | 433 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 433 |
| 1823920 | INDUSTRIAL FINANSWER-WY-2011 CAT3 | OTHER | 183 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 183 |
| 1823920 | REFRIGERATOR RECYCLING-WY -2011 CAT1 | OTHER | 1,070 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,070 |
| 1823920 | HOME ENERGY EFF INCENT PROG Y-2011 CAT1 | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |



Regulatory Assesits

Average of Monthly Averages Ending - December 2017
 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 | 103204 | 42 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 42 |
| 1823920 | Low-Income Weatherztn - Wy 2011 CAT1 | OTHER | 42 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 42 |
| 1823920 | DSR COSTS AMORTIZED | 103205 | 102 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 102 |
| 1823920 | COMMERCIAL FINANSWER EXP WY-2011 CAT3 | OTHER | 102 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 102 |
| 1823920 | DSR COSTS AMORTIZED | 103206 | 168 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 168 |
| 1823920 | INDUSTRIAL FINANSWER EXP WY-2011 CAT3 | OTHER | 168 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 168 |
| 1823920 | DSR COSTS AMORTIZED | 103207 | 6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 6 |
| 1823920 | Self Direct - Commercial -Wy-2011 CAT3 | OTHER | 6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 6 |
| 1823920 | DSR COSTS AMORTIZED | 103208 | 268 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 268 |
| 1823920 | Self Direct -Industrial -Wy-2011 CAT3 | OTHER | 268 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 268 |
| 1823920 | DSR COSTS AMORTIZED | 103209 | 894 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 894 |
| 1823920 | COMMERCIAL FINANSWER EXP- WY-2011 CAT2 | OTHER | 894 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 894 |
| 1823920 | DSR COSTS AMORTIZED | 103210 | 55 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 55 |
| 1823920 | INDUSTRIAL FINAN EXPRESS WY-2011 CAT2 | OTHER | 55 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 55 |
| 1823920 | DSR COSTS AMORTIZED | 103211 | 51 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 51 |
| 1823920 | ENERGY FINANSWER -WY 2011 CAT2 | OTHER | 51 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 51 |
| 1823920 | DSR COSTS AMORTIZED | 103212 | 98 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 98 |
| 1823920 | INDUSTRIAL FINANSWER -WY 2011 CAT2 | OTHER | 98 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 98 |
| 1823920 | DSR COSTS AMORTIZED | 103213 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3 |
| 1823920 | Self Direct - Commercial Wy-2011 CAT2 | OTHER | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3 |
| 1823920 | DSR COSTS AMORTIZED | 103214 | 11 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 11 |
| 1823920 | Self Direct- Industrial Wy-2011 CAT2 | OTHER | 11 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 11 |
| 1823920 | DSR COSTS AMORTIZED | 103277 | 1,308 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,308 |
| 1823920 | OUTREACH & COMM- WATTSWART - EVALUATION | OTHER | 1,308 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,308 |
| 1823920 | DSR COSTS AMORTIZED | 103280 | 388 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 388 |
| 1823920 | COMPANY INITIATIVES -PRODUCTION EFFICIEN | OTHER | 388 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 388 |
| 1823920 | DSR COSTS AMORTIZED | 103291 | 266 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 266 |
| 1823920 | Portfolio -WY-2011 Cat4 | OTHER | 266 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 266 |
| 1823920 | DSR COSTS AMORTIZED | 103292 | 3,296 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3,296 |
| 1823920 | Portfolio - Washington | OTHER | 3,296 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3,296 |
| 1823920 | DSR COSTS AMORTIZED | 103293 | 7 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 7 |
| 1823920 | Energy Storage Demonstration Project -UT | OTHER | 7 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 7 |
| 1823920 | DSR COSTS AMORTIZED | 103295 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 |
| 1823920 | Outreach And Communication-WY-2011 | OTHER | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 |
| 1823920 | DSR COSTS AMORTIZED | 103299 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823920 | AGRICULTURAL FINANSWER EXPRESS - UTAH - 2 | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823920 | DSR COSTS AMORTIZED | 103300 | 75 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 75 |
| 1823920 | AGRICULTURAL FINANSWER EXPRESS - WASHING | OTHER | 75 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 75 |
| 1823920 | DSR COSTS AMORTIZED | 103301 | 74 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 74 |
| 1823920 | PORTFOLIO -WY-2011 CAT2 | OTHER | 74 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 74 |
| 1823920 | DSR COSTS AMORTIZED | 103302 | 110 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 110 |
| 1823920 | PORTFOLIO -WY-2011 CAT3 | OTHER | 110 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 110 |
| 1823920 | DSR COSTS AMORTIZED | 103308 | 1,292 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,292 |
| 1823920 | Home Energy Reporting -OPower -WA 2011 | OTHER | 1,292 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,292 |
| 1823920 | DSR COSTS AMORTIZED | 103311 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823920 | CALIFORNIA DSM EXPENSE - 2012 | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823920 | DSR COSTS AMORTIZED | 103324 | 5,794 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 5,794 |
| 1823920 | A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20 | OTHER | 5,794 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 5,794 |
| 1823920 | DSR COSTS AMORTIZED | 103325 | 1,470 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,470 |
| 1823920 | AIR CONDITIONING - UTAH - 2012 | OTHER | 1,470 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,470 |
| 1823920 | DSR COSTS AMORTIZED | 103326 | 6,899 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 6,899 |
| 1823920 | ENERGY FINANSWER - UTAH - 2012 | OTHER | 6,899 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 6,899 |
| 1823920 | DSR COSTS AMORTIZED | 103327 | 2,935 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,935 |
| 1823920 | INDUSTRIAL FINANSWER - UTAH - 2012 | OTHER | 2,935 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,935 |
| 1823920 | DSR COSTS AMORTIZED | 103328 | 177 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 177 |
| 1823920 | LOW INCOME - UTAH - 2012 | OTHER | 177 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 177 |
| 1823920 | DSR COSTS AMORTIZED | 103330 | 1,474 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,474 |
| 1823920 | REFRIGERATOR RECYCLING PGM- UTAH - 2012 | OTHER | 1,474 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,474 |
| 1823920 | DSR COSTS AMORTIZED | 103331 | 172 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 172 |
| 1823920 | COMMERCIAL SELF-DIRECT - UTAH - 2012 | OTHER | 172 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 172 |
| 1823920 | DSR COSTS AMORTIZED | 103332 | 429 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 429 |
| 1823920 | INDUSTRIAL SELF-DIRECT - UTAH - 2012 | OTHER | 429 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 429 |
| 1823920 | DSR COSTS AMORTIZED | 103333 | 1,943 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,943 |
| 1823920 | RESIDENTIAL NEW CONSTRUCTION - UTAH - 20 | OTHER | 1,943 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,943 |
| 1823920 | DSR COSTS AMORTIZED | 103334 | 6,221 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 6,221 |
| 1823920 | COMMERCIAL FINANSWER EXPRESS - UTAH - 20 | OTHER | 6,221 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 6,221 |
| 1823920 | DSR COSTS AMORTIZED | 103335 | 1,280 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,280 |
| 1823920 | INDUSTRIAL FINANSWER EXPRESS - UTAH - 20 | OTHER | 1,280 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,280 |
| 1823920 | DSR COSTS AMORTIZED | 103336 | 460 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 460 |
| 1823920 | RETROFIT COMMISSIONING PROGRAM - UTAH - | OTHER | 460 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 460 |
| 1823920 | DSR COSTS AMORTIZED | 103337 | 2,097 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,097 |
| 1823920 | IRRIGATION LOAD CONTROL - UTAH - 2012 | OTHER | 2,097 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,097 |
| 1823920 | DSR COSTS AMORTIZED | 103338 | 11,113 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 11,113 |
| 1823920 | HOME ENERGY EFF INCENTIVE PROG - UT 2012 | OTHER | 11,113 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 11,113 |
| 1823920 | DSR COSTS AMORTIZED | 103339 | 1,836 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,836 |
| 1823920 | OUTREACH and COMMUNICATIONS - UT 2012 | OTHER | 1,836 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,836 |
| 1823920 | DSR COSTS AMORTIZED | 103340 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823920 | COMMERCIAL DIRECT INSTALL - UT 2012 | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |



Regulatory Assesits

Average of Monthly Averages Ending - December 2017
 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 | 103341 | COMMERCIAL CURTAILMENT - UT 2012 | OTHER | -30 | 0 | 0 | 0 | 0 | 0 | -30 |
| 1823920 | DSR COSTS AMORTIZED | 103342 | ENERGY STORAGE DEMO PROJECT - UT 2012 | OTHER | 6 | 0 | 0 | 0 | 0 | 0 | 6 |
| 1823920 | DSR COSTS AMORTIZED | 103343 | AGRICULTURAL FINANSWER EXPRESS - UTAH - | OTHER | 21 | 0 | 0 | 0 | 0 | 0 | 21 |
| 1823920 | DSR COSTS AMORTIZED | 103346 | HOME ENERGY REPORTING - UT 2012 | OTHER | 534 | 0 | 0 | 0 | 0 | 0 | 534 |
| 1823920 | DSR COSTS AMORTIZED | 103347 | ENERGY FINANSWER-WY-2012 CAT3 | OTHER | 20 | 0 | 0 | 0 | 0 | 0 | 20 |
| 1823920 | DSR COSTS AMORTIZED | 103348 | INDUSTRIAL FINANSWER-WY-2012 CAT3 | OTHER | 606 | 0 | 0 | 0 | 0 | 0 | 606 |
| 1823920 | DSR COSTS AMORTIZED | 103349 | REFRIGERATOR RECYCLING-WY-2012 CAT1 | OTHER | 169 | 0 | 0 | 0 | 0 | 0 | 169 |
| 1823920 | DSR COSTS AMORTIZED | 103350 | HOME ENERGY EFF INCENT PROG Y-2012 CAT1 | OTHER | 904 | 0 | 0 | 0 | 0 | 0 | 904 |
| 1823920 | DSR COSTS AMORTIZED | 103351 | LOW-INCOME WEATHERZTN - WY 2012 CAT1 | OTHER | 31 | 0 | 0 | 0 | 0 | 0 | 31 |
| 1823920 | DSR COSTS AMORTIZED | 103352 | COMMERCIAL FINANSWER EXP WY-2012 CAT3 | OTHER | 143 | 0 | 0 | 0 | 0 | 0 | 143 |
| 1823920 | DSR COSTS AMORTIZED | 103353 | INDUSTRIAL FINANSWER EXP WY-2012 CAT3 | OTHER | 170 | 0 | 0 | 0 | 0 | 0 | 170 |
| 1823920 | DSR COSTS AMORTIZED | 103354 | SELF DIRECT - COMMERCIAL - WY-2012 CAT3 | OTHER | 4 | 0 | 0 | 0 | 0 | 0 | 4 |
| 1823920 | DSR COSTS AMORTIZED | 103355 | SELF DIRECT - INDUSTRIAL - WY-2012 CAT3 | OTHER | 60 | 0 | 0 | 0 | 0 | 0 | 60 |
| 1823920 | DSR COSTS AMORTIZED | 103356 | COMMERCIAL FINANSWER EXP - WY-2012 CAT2 | OTHER | 1,203 | 0 | 0 | 0 | 0 | 0 | 1,203 |
| 1823920 | DSR COSTS AMORTIZED | 103357 | INDUSTRIAL FINAN EXPRESS WY-2012 CAT2 | OTHER | 58 | 0 | 0 | 0 | 0 | 0 | 58 |
| 1823920 | DSR COSTS AMORTIZED | 103358 | ENERGY FINANSWER -WY 2012 CAT2 | OTHER | 59 | 0 | 0 | 0 | 0 | 0 | 59 |
| 1823920 | DSR COSTS AMORTIZED | 103359 | INDUSTRIAL FINANSWER - WY 2012 CAT2 | OTHER | 205 | 0 | 0 | 0 | 0 | 0 | 205 |
| 1823920 | DSR COSTS AMORTIZED | 103360 | SELF DIRECT - COMMERCIAL WY-2012 CAT2 | OTHER | 1 | 0 | 0 | 0 | 0 | 0 | 1 |
| 1823920 | DSR COSTS AMORTIZED | 103361 | SELF DIRECT- INDUSTRIAL WY-2012 CAT2 | OTHER | 1 | 0 | 0 | 0 | 0 | 0 | 1 |
| 1823920 | DSR COSTS AMORTIZED | 103363 | PORTFOLIO WY-2012 CAT1 | OTHER | 33 | 0 | 0 | 0 | 0 | 0 | 33 |
| 1823920 | DSR COSTS AMORTIZED | 103364 | OUTREACH AND COMMUNICATION WATTSMT WY-2 | OTHER | 155 | 0 | 0 | 0 | 0 | 0 | 155 |
| 1823920 | DSR COSTS AMORTIZED | 103365 | AGRICULTURAL FINANSWER EXP WY-2012 CAT2 | OTHER | 1 | 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 |
| 1823920 | DSR COSTS AMORTIZED | 103367 | PORTFOLIO WY-2012 CAT2 | OTHER | 35 | 0 | 0 | 0 | 0 | 0 | 35 |
| 1823920 | DSR COSTS AMORTIZED | 103368 | PORTFOLIO WY-2012 CAT3 | OTHER | 30 | 0 | 0 | 0 | 0 | 0 | 30 |
| 1823920 | DSR COSTS AMORTIZED | 103369 | COMMERCIAL CURTAILMENT - OR 2012 | OTHER | -27 | 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 | 8 |
| 1823920 | DSR COSTS AMORTIZED | 103496 | PORTFOLIO - IDAHO | OTHER | 2 | 0 | 0 | 0 | 0 | 0 | 2 |
| 1823920 | DSR COSTS AMORTIZED | 103497 | PORTFOLIO - UTAH | OTHER | 42 | 0 | 0 | 0 | 0 | 0 | 42 |
| 1823920 | DSR COSTS AMORTIZED | 103623 | CALIFORNIA DSM EXPENSE - 2013 | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823920 | DSR COSTS AMORTIZED | 103646 | PORTFOLIO - IDAHO 2013 | OTHER | 38 | 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 | 10,293 |
| 1823920 | DSR COSTS AMORTIZED | 103648 | AIR CONDITIONING - UTAH - 2013 | OTHER | 66 | 0 | 0 | 0 | 0 | 0 | 66 |
| 1823920 | DSR COSTS AMORTIZED | 103649 | ENERGY FINANSWER - UTAH - 2013 | OTHER | 1,445 | 0 | 0 | 0 | 0 | 0 | 1,445 |
| 1823920 | DSR COSTS AMORTIZED | 103650 | INDUSTRIAL FINANSWER - UTAH - 2013 | OTHER | 2,168 | 0 | 0 | 0 | 0 | 0 | 2,168 |
| 1823920 | DSR COSTS AMORTIZED | 103651 | LOW INCOME - UTAH - 2013 | OTHER | 120 | 0 | 0 | 0 | 0 | 0 | 120 |
| 1823920 | DSR COSTS AMORTIZED | 103653 | REFRIGERATOR RECYCLING PGM- UTAH - 2013 | OTHER | 1,544 | 0 | 0 | 0 | 0 | 0 | 1,544 |
| 1823920 | DSR COSTS AMORTIZED | 103654 | COMMERCIAL SELF-DIRECT - UTAH - 2013 | OTHER | 116 | 0 | 0 | 0 | 0 | 0 | 116 |
| 1823920 | DSR COSTS AMORTIZED | 103655 | INDUSTRIAL SELF-DIRECT - UTAH - 2013 | OTHER | 319 | 0 | 0 | 0 | 0 | 0 | 319 |



Regulatory Assessts

Average of Monthly Averages Ending - December 2017
 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 | 103656 | RESIDENTIAL NEW CONSTRUCTION - UTAH - 20 | OTHER | 1,314 | 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 | 8,290 |
| 1823920 | DSR COSTS AMORTIZED | 103658 | INDUSTRIAL FINANSWER EXPRESS - UTAH - 20 | OTHER | 1,444 | 0 | 0 | 0 | 0 | 0 | 1,444 |
| 1823920 | DSR COSTS AMORTIZED | 103660 | IRRIGATION LOAD CONTROL - UTAH - 2013 | OTHER | 807 | 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 | 20,269 |
| 1823920 | DSR COSTS AMORTIZED | 103662 | OUTREACH and COMMUNICATIONS - UT 2013 | OTHER | 1,406 | 0 | 0 | 0 | 0 | 0 | 1,406 |
| 1823920 | DSR COSTS AMORTIZED | 103666 | AGRICULTURAL FINANSWER EXPRESS - UTAH - | OTHER | 70 | 0 | 0 | 0 | 0 | 0 | 70 |
| 1823920 | DSR COSTS AMORTIZED | 103671 | HOME ENERGY REPORTING - UT 2013 | OTHER | 765 | 0 | 0 | 0 | 0 | 0 | 765 |
| 1823920 | DSR COSTS AMORTIZED | 103673 | RETROFIT COMMISSIONING PROGRAM - UTAH - | OTHER | 135 | 0 | 0 | 0 | 0 | 0 | 135 |
| 1823920 | DSR COSTS AMORTIZED | 103675 | ENERGY FINANSWER-WY-2013 CAT3 | OTHER | 27 | 0 | 0 | 0 | 0 | 0 | 27 |
| 1823920 | DSR COSTS AMORTIZED | 103676 | INDUSTRIAL FINANSWER-WY-2013 CAT3 | OTHER | 985 | 0 | 0 | 0 | 0 | 0 | 985 |
| 1823920 | DSR COSTS AMORTIZED | 103677 | REFRIGERATOR RECYCLING-WY -2013 CAT1 | OTHER | 130 | 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 | 884 |
| 1823920 | DSR COSTS AMORTIZED | 103679 | LOW-INCOME WEATHERZTN - WY 2013 CAT1 | OTHER | 41 | 0 | 0 | 0 | 0 | 0 | 41 |
| 1823920 | DSR COSTS AMORTIZED | 103680 | COMMERCIAL FINANSWER EXP WY-2013 CAT3 | OTHER | 424 | 0 | 0 | 0 | 0 | 0 | 424 |
| 1823920 | DSR COSTS AMORTIZED | 103681 | INDUSTRIAL FINANSWER EXP WY-2013 CAT3 | OTHER | 169 | 0 | 0 | 0 | 0 | 0 | 169 |
| 1823920 | DSR COSTS AMORTIZED | 103682 | SELF DIRECT - COMMERCIAL -WY-2013 CAT3 | OTHER | 2 | 0 | 0 | 0 | 0 | 0 | 2 |
| 1823920 | DSR COSTS AMORTIZED | 103683 | SELF DIRECT -INDUSTRIAL -WY-2013 CAT3 | OTHER | 9 | 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 | 1,234 |
| 1823920 | DSR COSTS AMORTIZED | 103685 | INDUSTRIAL FINAN EXPRESS WY-2013 CAT2 | OTHER | 85 | 0 | 0 | 0 | 0 | 0 | 85 |
| 1823920 | DSR COSTS AMORTIZED | 103686 | ENERGY FINANSWER -WY 2013 CAT2 | OTHER | 26 | 0 | 0 | 0 | 0 | 0 | 26 |
| 1823920 | DSR COSTS AMORTIZED | 103687 | INDUSTRIAL FINANSWER -WY 2013 CAT2 | OTHER | 58 | 0 | 0 | 0 | 0 | 0 | 58 |
| 1823920 | DSR COSTS AMORTIZED | 103688 | SELF DIRECT - COMMERCIAL WY-2013 CAT2 | OTHER | 2 | 0 | 0 | 0 | 0 | 0 | 2 |
| 1823920 | DSR COSTS AMORTIZED | 103689 | SELF DIRECT - INDUSTRIAL WY-2013 CAT2 | OTHER | 8 | 0 | 0 | 0 | 0 | 0 | 8 |
| 1823920 | DSR COSTS AMORTIZED | 103690 | PORTFOLIO WY-2013 CAT1 | OTHER | 130 | 0 | 0 | 0 | 0 | 0 | 130 |
| 1823920 | DSR COSTS AMORTIZED | 103691 | OUTREACH AND COMMUNICATION WATTSMT WY-2 | OTHER | 178 | 0 | 0 | 0 | 0 | 0 | 178 |
| 1823920 | DSR COSTS AMORTIZED | 103692 | AGRICULTURAL FINANSWER EXP WY-2013 CAT2 | OTHER | 10 | 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 |
| 1823920 | DSR COSTS AMORTIZED | 103694 | PORTFOLIO WY-2013 CAT2 | OTHER | 38 | 0 | 0 | 0 | 0 | 0 | 38 |
| 1823920 | DSR COSTS AMORTIZED | 103695 | PORTFOLIO WY-2013 CAT3 | OTHER | 26 | 0 | 0 | 0 | 0 | 0 | 26 |
| 1823920 | DSR COSTS AMORTIZED | 103700 | PORTFOLIO - UTAH 2013 | OTHER | 435 | 0 | 0 | 0 | 0 | 0 | 435 |
| 1823920 | DSR COSTS AMORTIZED | 103701 | U.of Utah Student Energy Sponsorship- UT | OTHER | 2 | 0 | 0 | 0 | 0 | 0 | 2 |
| 1823920 | DSR COSTS AMORTIZED | 103732 | COMMERCIAL (WSB) WATTSMT BUSINESS - UT | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823920 | DSR COSTS AMORTIZED | 103734 | INDUSTRIAL (WSB) WATTSMT BUSINESS - UT | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823920 | DSR COSTS AMORTIZED | 103735 | WSB - WATTSMT BUSINESS - UT-2013 | OTHER | 12 | 0 | 0 | 0 | 0 | 0 | 12 |
| 1823920 | DSR COSTS AMORTIZED | 103740 | COMMERCIAL (WSB) WATTSMT BUSINESS - WA | OTHER | 5,435 | 0 | 0 | 0 | 0 | 0 | 5,435 |
| 1823920 | DSR COSTS AMORTIZED | 103741 | INDUSTRIAL WATTSMT BUSINESS - WA-2013 | OTHER | 6,233 | 0 | 0 | 0 | 0 | 0 | 6,233 |
| 1823920 | DSR COSTS AMORTIZED | 103742 | WSB - WATTSMT BUSINESS - WA- 2013 | OTHER | 4,049 | 0 | 0 | 0 | 0 | 0 | 4,049 |
| 1823920 | DSR COSTS AMORTIZED | 103743 | AGRICULTURAL (WSB) WATTSMT BUSINESS - | OTHER | 306 | 0 | 0 | 0 | 0 | 0 | 306 |



Regulatory Assessts

Average of Monthly Averages Ending - December 2017
 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 | 103745 | CALIFORNIA DSM EXPENSE - 2014 | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823920 | DSR COSTS AMORTIZED | 103754 | PORTFOLIO - IDAHO 2014 | OTHER | 30 | 0 | 0 | 0 | 0 | 0 | 30 |
| 1823920 | DSR COSTS AMORTIZED | 103756 | A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20 | OTHER | 24,564 | 0 | 0 | 0 | 0 | 0 | 24,564 |
| 1823920 | DSR COSTS AMORTIZED | 103757 | AGRICULTURAL FINANSWER EXPRESS - UTAH - 2 | OTHER | 1 | 0 | 0 | 0 | 0 | 0 | 1 |
| 1823920 | DSR COSTS AMORTIZED | 103758 | AIR CONDITIONING - UTAH - 2014 | OTHER | 1 | 0 | 0 | 0 | 0 | 0 | 1 |
| 1823920 | DSR COSTS AMORTIZED | 103759 | COMMERCIAL FINANSWER EXPRESS - UTAH - 20 | OTHER | 401 | 0 | 0 | 0 | 0 | 0 | 401 |
| 1823920 | DSR COSTS AMORTIZED | 103760 | ENERGY FINANSWER - UTAH - 2014 | OTHER | 37 | 0 | 0 | 0 | 0 | 0 | 37 |
| 1823920 | DSR COSTS AMORTIZED | 103761 | HOME ENERGY EFF INCENTIVE PROG - UT 2014 | OTHER | 24,908 | 0 | 0 | 0 | 0 | 0 | 24,908 |
| 1823920 | DSR COSTS AMORTIZED | 103762 | HOME ENERGY REPORTING - UT 2014 | OTHER | 1,630 | 0 | 0 | 0 | 0 | 0 | 1,630 |
| 1823920 | DSR COSTS AMORTIZED | 103763 | INDUSTRIAL FINANSWER - UTAH - 2014 | OTHER | 60 | 0 | 0 | 0 | 0 | 0 | 60 |
| 1823920 | DSR COSTS AMORTIZED | 103764 | INDUSTRIAL FINANSWER EXPRESS - UTAH - 20 | OTHER | 144 | 0 | 0 | 0 | 0 | 0 | 144 |
| 1823920 | DSR COSTS AMORTIZED | 103765 | IRRIGATION LOAD CONTROL - UTAH - 2014 | OTHER | 597 | 0 | 0 | 0 | 0 | 0 | 597 |
| 1823920 | DSR COSTS AMORTIZED | 103766 | LOW INCOME - UTAH - 2014 | OTHER | 170 | 0 | 0 | 0 | 0 | 0 | 170 |
| 1823920 | DSR COSTS AMORTIZED | 103767 | OUTREACH and COMMUNICATIONS - UT 2014 | OTHER | 1,585 | 0 | 0 | 0 | 0 | 0 | 1,585 |
| 1823920 | DSR COSTS AMORTIZED | 103768 | PORTFOLIO - UTAH 2014 | OTHER | 242 | 0 | 0 | 0 | 0 | 0 | 242 |
| 1823920 | DSR COSTS AMORTIZED | 103769 | REFRIGERATOR RECYCLING PGM- UTAH - 2014 | OTHER | 1,762 | 0 | 0 | 0 | 0 | 0 | 1,762 |
| 1823920 | DSR COSTS AMORTIZED | 103770 | RESIDENTIAL NEW CONSTRUCTION - UTAH - 20 | OTHER | 1,203 | 0 | 0 | 0 | 0 | 0 | 1,203 |
| 1823920 | DSR COSTS AMORTIZED | 103771 | RETROFIT COMMISSIONING PROGRAM - UTAH - | OTHER | 1 | 0 | 0 | 0 | 0 | 0 | 1 |
| 1823920 | DSR COSTS AMORTIZED | 103772 | COMMERCIAL SELF-DIRECT - UTAH - 2014 | OTHER | 29 | 0 | 0 | 0 | 0 | 0 | 29 |
| 1823920 | DSR COSTS AMORTIZED | 103773 | INDUSTRIAL SELF-DIRECT - UTAH - 2014 | OTHER | 53 | 0 | 0 | 0 | 0 | 0 | 53 |
| 1823920 | DSR COSTS AMORTIZED | 103774 | COMMERCIAL (WSB) WATTSWART BUS - UT- 201 | OTHER | 12,239 | 0 | 0 | 0 | 0 | 0 | 12,239 |
| 1823920 | DSR COSTS AMORTIZED | 103775 | INDUSTRIAL (WSB) WATTSWART BUS- UT- 2014 | OTHER | 6,640 | 0 | 0 | 0 | 0 | 0 | 6,640 |
| 1823920 | DSR COSTS AMORTIZED | 103776 | WSB - WATTSWART BUS- UT - 2014 | OTHER | 3,636 | 0 | 0 | 0 | 0 | 0 | 3,636 |
| 1823920 | DSR COSTS AMORTIZED | 103777 | AGRICULTURAL (WSB) WATTSWART BUS- UT- 20 | OTHER | 161 | 0 | 0 | 0 | 0 | 0 | 161 |
| 1823920 | DSR COSTS AMORTIZED | 103778 | U. of Utah Student Energy Sponsorship- UT | OTHER | 5 | 0 | 0 | 0 | 0 | 0 | 5 |
| 1823920 | DSR COSTS AMORTIZED | 103779 | AGRICULTURAL FINANSWER EXP WY-2014 CAT2 | OTHER | 4 | 0 | 0 | 0 | 0 | 0 | 4 |
| 1823920 | DSR COSTS AMORTIZED | 103780 | AGRICULTURAL FINANSWER EXP WY-2014 CAT3 | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823920 | DSR COSTS AMORTIZED | 103781 | COMMERCIAL FINANSWER EXP- WY-2014 CAT2 | OTHER | 1,178 | 0 | 0 | 0 | 0 | 0 | 1,178 |
| 1823920 | DSR COSTS AMORTIZED | 103782 | COMMERCIAL FINANSWER EXP WY-2014 CAT3 | OTHER | 255 | 0 | 0 | 0 | 0 | 0 | 255 |
| 1823920 | DSR COSTS AMORTIZED | 103783 | ENERGY FINANSWER -WY 2014 CAT2 | OTHER | 32 | 0 | 0 | 0 | 0 | 0 | 32 |
| 1823920 | DSR COSTS AMORTIZED | 103784 | ENERGY FINANSWER-WY-2014 CAT3 | OTHER | 71 | 0 | 0 | 0 | 0 | 0 | 71 |
| 1823920 | DSR COSTS AMORTIZED | 103785 | HOME ENERGY EFF INCENT PROG Y-2014 CAT1 | OTHER | 1,183 | 0 | 0 | 0 | 0 | 0 | 1,183 |
| 1823920 | DSR COSTS AMORTIZED | 103786 | INDUSTRIAL FINANSWER -WY 2014 CAT2 | OTHER | 95 | 0 | 0 | 0 | 0 | 0 | 95 |
| 1823920 | DSR COSTS AMORTIZED | 103787 | INDUSTRIAL FINANSWER-WY-2014 CAT3 | OTHER | 356 | 0 | 0 | 0 | 0 | 0 | 356 |
| 1823920 | DSR COSTS AMORTIZED | 103788 | INDUSTRIAL FINAN EXPRESS WY-2014 CAT2 | OTHER | 136 | 0 | 0 | 0 | 0 | 0 | 136 |
| 1823920 | DSR COSTS AMORTIZED | 103789 | INDUSTRIAL FINANSWER EXP WY-2014 CAT3 | OTHER | 203 | 0 | 0 | 0 | 0 | 0 | 203 |
| 1823920 | DSR COSTS AMORTIZED | 103790 | LOW-INCOME WEATHERZTN - WY 2014 CAT1 | OTHER | 30 | 0 | 0 | 0 | 0 | 0 | 30 |
| 1823920 | DSR COSTS AMORTIZED | 103791 | OUTREACH AND COMMUNICATION WATTSMT WY-2 | OTHER | 157 | 0 | 0 | 0 | 0 | 0 | 157 |
| 1823920 | DSR COSTS AMORTIZED | 103792 | PORTFOLIO WY-2014 CAT1 | OTHER | 63 | 0 | 0 | 0 | 0 | 0 | 63 |



Regulatory Assesits

Average of Monthly Averages Ending - December 2017
 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 | 103793 | PORTFOLIO WY-2014 CAT2 | OTHER | 147 | 0 | 0 | 0 | 0 | 0 | 147 |
| 1823920 | DSR COSTS AMORTIZED | 103794 | PORTFOLIO WY-2014 CAT3 | OTHER | 258 | 0 | 0 | 0 | 0 | 0 | 258 |
| 1823920 | DSR COSTS AMORTIZED | 103795 | REFRIGERATOR RECYCLING-WY-2014 CAT1 | OTHER | 159 | 0 | 0 | 0 | 0 | 0 | 159 |
| 1823920 | DSR COSTS AMORTIZED | 103796 | SELF DIRECT - COMMERCIAL WY-2014 CAT2 | OTHER | 2 | 0 | 0 | 0 | 0 | 0 | 2 |
| 1823920 | DSR COSTS AMORTIZED | 103797 | SELF DIRECT - COMMERCIAL -WY-2014 CAT3 | OTHER | 2 | 0 | 0 | 0 | 0 | 0 | 2 |
| 1823920 | DSR COSTS AMORTIZED | 103798 | SELF DIRECT- INDUSTRIAL WY-2014 CAT2 | OTHER | 2 | 0 | 0 | 0 | 0 | 0 | 2 |
| 1823920 | DSR COSTS AMORTIZED | 103799 | SELF DIRECT -INDUSTRIAL -WY-2014 CAT3 | OTHER | 198 | 0 | 0 | 0 | 0 | 0 | 198 |
| 1823920 | DSR COSTS AMORTIZED | 103805 | WSB - WATTSMART BUSINESS - CA- 2014 | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823920 | DSR COSTS AMORTIZED | 103808 | WSB - WATTSMART BUSINESS - ID- 2014 | OTHER | 32 | 0 | 0 | 0 | 0 | 0 | 32 |
| 1823920 | DSR COSTS AMORTIZED | 103809 | WSB Small Business Comm - ID-2014 | OTHER | 11 | 0 | 0 | 0 | 0 | 0 | 11 |
| 1823920 | DSR COSTS AMORTIZED | 103810 | WSB Small Business Ind - ID 2014 | OTHER | 8 | 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 | 26 |
| 1823920 | DSR COSTS AMORTIZED | 103812 | WSB - Small Business Comm - WY Cat2 -201 | OTHER | 7 | 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 | 5 |
| 1823920 | DSR COSTS AMORTIZED | 103814 | WSB Small Business Comm- UT-2014 | OTHER | 1,635 | 0 | 0 | 0 | 0 | 0 | 1,635 |
| 1823920 | DSR COSTS AMORTIZED | 103815 | WSB Small Business Ind- UT-2014 | OTHER | 23 | 0 | 0 | 0 | 0 | 0 | 23 |
| 1823920 | DSR COSTS AMORTIZED | 103816 | WSB Small Business Comm- WA-2014 | OTHER | 557 | 0 | 0 | 0 | 0 | 0 | 557 |
| 1823920 | DSR COSTS AMORTIZED | 103817 | WBS Small Business Ind- WA-2014 | OTHER | 46 | 0 | 0 | 0 | 0 | 0 | 46 |
| 1823920 | DSR COSTS AMORTIZED | 103834 | HOME ENERGY REPORTING - ID 2014 | OTHER | 20 | 0 | 0 | 0 | 0 | 0 | 20 |
| 1823920 | DSR COSTS AMORTIZED | 103835 | HOME ENERGY REPORTING - WY 2014 | OTHER | 23 | 0 | 0 | 0 | 0 | 0 | 23 |
| 1823920 | DSR COSTS AMORTIZED | 103845 | REFRIGERATOR RECYCLING COMM - WASHINGTON | OTHER | 1 | 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 |
| 1823920 | DSR COSTS AMORTIZED | 103858 | WSB Wattsmart Business Comm- WY Cat3 -20 | OTHER | 8 | 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 | 26 |
| 1823920 | DSR COSTS AMORTIZED | 103860 | WSB- Wattsmart Business- WY Cat 3- 2014 | OTHER | 5 | 0 | 0 | 0 | 0 | 0 | 5 |
| 1823920 | DSR COSTS AMORTIZED | 103862 | OUTREACH AND COMMUNICATION ID-2014 | OTHER | 5 | 0 | 0 | 0 | 0 | 0 | 5 |
| 1823920 | DSR COSTS AMORTIZED | 103865 | CALIFORNIA DSM EXPENSE - 2015 | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823920 | DSR COSTS AMORTIZED | 103874 | PORTFOLIO - IDAHO 2015 | OTHER | 23 | 0 | 0 | 0 | 0 | 0 | 23 |
| 1823920 | DSR COSTS AMORTIZED | 103876 | WSB - WATTSMART BUSINESS - ID- 2015 | OTHER | 410 | 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 | 1,345 |
| 1823920 | DSR COSTS AMORTIZED | 103878 | WSB Small Business Ind - ID 2015 | OTHER | 264 | 0 | 0 | 0 | 0 | 0 | 264 |
| 1823920 | DSR COSTS AMORTIZED | 103879 | HOME ENERGY REPORTING - ID 2015 | OTHER | 136 | 0 | 0 | 0 | 0 | 0 | 136 |
| 1823920 | DSR COSTS AMORTIZED | 103880 | WSB Wattsmart Business Agric - ID-2015 | OTHER | 227 | 0 | 0 | 0 | 0 | 0 | 227 |
| 1823920 | DSR COSTS AMORTIZED | 103881 | OUTREACH AND COMMUNICATION ID-2015 | OTHER | 153 | 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 | 4,174 |
| 1823920 | DSR COSTS AMORTIZED | 103887 | HOME ENERGY EFF INCENTIVE PROG - UT 2015 | OTHER | 18,922 | 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 | 2,878 |
| 1823920 | DSR COSTS AMORTIZED | 103891 | IRRIGATION LOAD CONTROL - UTAH - 2015 | OTHER | 476 | 0 | 0 | 0 | 0 | 0 | 476 |
| 1823920 | DSR COSTS AMORTIZED | 103892 | LOW INCOME - UTAH - 2015 | OTHER | 64 | 0 | 0 | 0 | 0 | 0 | 64 |



Regulatory Assessts

Average of Monthly Averages Ending - December 2017
 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 | OTHER | 1,611 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,611 |
| 1823920 | DSR COSTS AMORTIZED | OUTREACH and COMMUNICATIONS - UT 2015 | 370 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 370 |
| 1823920 | DSR COSTS AMORTIZED | PORTFOLIO - UTAH 2015 | 1,125 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,125 |
| 1823920 | DSR COSTS AMORTIZED | REFRIGERATOR RECYCLING PGM- UTAH - 2015 | 1,890 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,890 |
| 1823920 | DSR COSTS AMORTIZED | RESIDENTIAL NEW CONSTRUCTION - UTAH - 20 | 15,213 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 15,213 |
| 1823920 | DSR COSTS AMORTIZED | COMMERCIAL (WSB) WATTSMART BUS - UT- 201 | 6,316 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 6,316 |
| 1823920 | DSR COSTS AMORTIZED | INDUSTRIAL (WSB) WATTSMART BUS- UT- 2015 | 4,777 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 4,777 |
| 1823920 | DSR COSTS AMORTIZED | WSB - WATTSMART BUS- UT - 2015 | 257 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 257 |
| 1823920 | DSR COSTS AMORTIZED | AGRICULTURAL (WSB) WATTSMART BUS- UT- 20 | 6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 6 |
| 1823920 | DSR COSTS AMORTIZED | U. of Utah Student Energy Sponsorship- UT | 3,896 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3,896 |
| 1823920 | DSR COSTS AMORTIZED | WSB Small Business Comm- UT-2015 | 262 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 262 |
| 1823920 | DSR COSTS AMORTIZED | WBS Small Business Ind- UT-2015 | 97 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 97 |
| 1823920 | DSR COSTS AMORTIZED | AGRICULTURAL FINANSWER EXP WY-2015 CAT2 | 54 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 54 |
| 1823920 | DSR COSTS AMORTIZED | COMMERCIAL FINANSWER EXP- WY-2015 CAT2 | 43 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 43 |
| 1823920 | DSR COSTS AMORTIZED | COMMERCIAL FINANSWER EXP WY-2015 CAT3 | 1,207 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,207 |
| 1823920 | DSR COSTS AMORTIZED | ENERGY FINANSWER - WY 2015 CAT2 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2 |
| 1823920 | DSR COSTS AMORTIZED | HOME ENERGY EFF INCENT PROG Y-2015 CAT1 | 85 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 85 |
| 1823920 | DSR COSTS AMORTIZED | INDUSTRIAL FINANSWER - WY 2015 CAT2 | 9 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 9 |
| 1823920 | DSR COSTS AMORTIZED | INDUSTRIAL FINAN EXPRESS WY-2015 CAT2 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3 |
| 1823920 | DSR COSTS AMORTIZED | INDUSTRIAL FINANSWER EXP WY-2015 CAT3 | 30 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 30 |
| 1823920 | DSR COSTS AMORTIZED | LOW-INCOME WEATHERZTN - WY 2015 CAT1 | 121 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 121 |
| 1823920 | DSR COSTS AMORTIZED | OUTREACH AND COMMUNICATION WATTSMT WY-2 | 71 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 71 |
| 1823920 | DSR COSTS AMORTIZED | PORTFOLIO WY-2015 CAT1 | 29 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 29 |
| 1823920 | DSR COSTS AMORTIZED | PORTFOLIO WY-2015 CAT2 | 47 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 47 |
| 1823920 | DSR COSTS AMORTIZED | PORTFOLIO WY-2015 CAT3 | 99 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 99 |
| 1823920 | DSR COSTS AMORTIZED | REFRIGERATOR RECYCLING-WY -2015 CAT1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 |
| 1823920 | DSR COSTS AMORTIZED | SELF DIRECT - COMMERCIAL - WY-2015 CAT3 | 639 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 639 |
| 1823920 | DSR COSTS AMORTIZED | WSB - Wattsmart Business - WY Cat 2- 201 | 1,071 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,071 |
| 1823920 | DSR COSTS AMORTIZED | WSB - Small Business Comm - WY Cat2-201 | 286 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 286 |
| 1823920 | DSR COSTS AMORTIZED | WBS- Wattsmart Business Ind -WY Cat2-201 | 139 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 139 |
| 1823920 | DSR COSTS AMORTIZED | HOME ENERGY REPORTING - WY 2015 | 178 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 178 |
| 1823920 | DSR COSTS AMORTIZED | WSB- Wattsmart Business- WY Cat 3- 2015 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 |
| 1823920 | DSR COSTS AMORTIZED | REFRIG RECYCLE COMM- WY 2015 CAT2 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 |
| 1823920 | DSR COSTS AMORTIZED | REFRIG RECYCLE COMM -WY 2015 CAT3 | 381 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 381 |
| 1823920 | DSR COSTS AMORTIZED | WSB Wattsmart Business Comm - WY Cat3 -20 | 1,487 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,487 |
| 1823920 | DSR COSTS AMORTIZED | WBS- Wattsmart Bus Ind- WY Cat3-2015 | 18 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 18 |
| 1823920 | DSR COSTS AMORTIZED | WSB- Wattsmart Business Agric- WY Cat2 - | | | | | | | | | |



Regulatory Assessts

Average of Monthly Averages Ending - December 2017
 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 | 103938 | WSB- Wattsmart Business Agric- WY Cat3 - | OTHER | 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 | 3 |
| 1823920 | DSR COSTS AMORTIZED | 103962 | Portfolio - EM&V C&I - ID- 2015 | OTHER | 2 | 0 | 0 | 0 | 0 | 0 | 2 |
| 1823920 | DSR COSTS AMORTIZED | 103963 | Portfolio - EM&V RES - ID- 2015 | OTHER | 41 | 0 | 0 | 0 | 0 | 0 | 41 |
| 1823920 | DSR COSTS AMORTIZED | 104013 | CALIFORNIA DSM EXPENSE - 2016 | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823920 | DSR COSTS AMORTIZED | 104015 | HOME ENERGY REPORTING - ID 2016 | OTHER | 94 | 0 | 0 | 0 | 0 | 0 | 94 |
| 1823920 | DSR COSTS AMORTIZED | 104018 | OUTREACH AND COMMUNICATION ID-2016 | OTHER | 98 | 0 | 0 | 0 | 0 | 0 | 98 |
| 1823920 | DSR COSTS AMORTIZED | 104019 | PORTFOLIO - IDAHO 2016 | OTHER | 6 | 0 | 0 | 0 | 0 | 0 | 6 |
| 1823920 | DSR COSTS AMORTIZED | 104020 | Portfolio - EM&V C&I - ID- 2016 | OTHER | 166 | 0 | 0 | 0 | 0 | 0 | 166 |
| 1823920 | DSR COSTS AMORTIZED | 104021 | Portfolio - EM&V RES - ID- 2016 | OTHER | 165 | 0 | 0 | 0 | 0 | 0 | 165 |
| 1823920 | DSR COSTS AMORTIZED | 104023 | WSB Small Business Comm - ID-2016 | OTHER | 1,392 | 0 | 0 | 0 | 0 | 0 | 1,392 |
| 1823920 | DSR COSTS AMORTIZED | 104024 | WSB Small Business Ind - ID 2016 | OTHER | 220 | 0 | 0 | 0 | 0 | 0 | 220 |
| 1823920 | DSR COSTS AMORTIZED | 104025 | WSB - WATTSMART BUSINESS - ID- 2016 | OTHER | 607 | 0 | 0 | 0 | 0 | 0 | 607 |
| 1823920 | DSR COSTS AMORTIZED | 104026 | WSB Wattsmart Business Agric - ID-2016 | OTHER | 311 | 0 | 0 | 0 | 0 | 0 | 311 |
| 1823920 | DSR COSTS AMORTIZED | 104027 | A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20 | OTHER | 4,957 | 0 | 0 | 0 | 0 | 0 | 4,957 |
| 1823920 | DSR COSTS AMORTIZED | 104029 | HOME ENERGY EFF INCENTIVE PROG - UT 2016 | OTHER | 12,572 | 0 | 0 | 0 | 0 | 0 | 12,572 |
| 1823920 | DSR COSTS AMORTIZED | 104030 | HOME ENERGY REPORTING - UT 2016 | OTHER | 2,335 | 0 | 0 | 0 | 0 | 0 | 2,335 |
| 1823920 | DSR COSTS AMORTIZED | 104031 | IRRIGATION LOAD CONTROL - UTAH - 2016 | OTHER | 430 | 0 | 0 | 0 | 0 | 0 | 430 |
| 1823920 | DSR COSTS AMORTIZED | 104032 | LOW INCOME - UTAH - 2016 | OTHER | 59 | 0 | 0 | 0 | 0 | 0 | 59 |
| 1823920 | DSR COSTS AMORTIZED | 104033 | OUTREACH and COMMUNICATIONS - UT 2016 | OTHER | 1,313 | 0 | 0 | 0 | 0 | 0 | 1,313 |
| 1823920 | DSR COSTS AMORTIZED | 104034 | PORTFOLIO - UTAH 2016 | OTHER | 164 | 0 | 0 | 0 | 0 | 0 | 164 |
| 1823920 | DSR COSTS AMORTIZED | 104035 | REFRIGERATOR RECYCLING PGM- UTAH - 2016 | OTHER | 182 | 0 | 0 | 0 | 0 | 0 | 182 |
| 1823920 | DSR COSTS AMORTIZED | 104036 | RESIDENTIAL NEW CONSTRUCTION - UTAH - 20 | OTHER | 1,565 | 0 | 0 | 0 | 0 | 0 | 1,565 |
| 1823920 | DSR COSTS AMORTIZED | 104037 | COMMERCIAL (WSB) WATTSMART BUS - UT- 201 | OTHER | 20,226 | 0 | 0 | 0 | 0 | 0 | 20,226 |
| 1823920 | DSR COSTS AMORTIZED | 104038 | INDUSTRIAL (WSB) WATTSMART BUS- UT- 2016 | OTHER | 10,333 | 0 | 0 | 0 | 0 | 0 | 10,333 |
| 1823920 | DSR COSTS AMORTIZED | 104039 | WSB Small Business Comm- UT-2016 | OTHER | 114 | 0 | 0 | 0 | 0 | 0 | 114 |
| 1823920 | DSR COSTS AMORTIZED | 104041 | WSB - WATTSMART BUS- UT- 2016 | OTHER | 5,308 | 0 | 0 | 0 | 0 | 0 | 5,308 |
| 1823920 | DSR COSTS AMORTIZED | 104042 | AGRICULTURAL (WSB) WATTSMART BUS- UT- 20 | OTHER | 1,099 | 0 | 0 | 0 | 0 | 0 | 1,099 |
| 1823920 | DSR COSTS AMORTIZED | 104043 | U.of Utah Student Energy Sponsorship- UT | OTHER | 5 | 0 | 0 | 0 | 0 | 0 | 5 |
| 1823920 | DSR COSTS AMORTIZED | 104044 | HOME ENERGY REPORTING - WY 2016 | OTHER | 94 | 0 | 0 | 0 | 0 | 0 | 94 |
| 1823920 | DSR COSTS AMORTIZED | 104045 | HOME ENERGY EFF INCENT PROG Y-2016 CAT1 | OTHER | 659 | 0 | 0 | 0 | 0 | 0 | 659 |
| 1823920 | DSR COSTS AMORTIZED | 104046 | LOW-INCOME WEATHERZTN - WY 2016 CAT1 | OTHER | 14 | 0 | 0 | 0 | 0 | 0 | 14 |
| 1823920 | DSR COSTS AMORTIZED | 104047 | OUTREACH AND COMMUNICATION WATTSMT WY-2 | OTHER | 79 | 0 | 0 | 0 | 0 | 0 | 79 |
| 1823920 | DSR COSTS AMORTIZED | 104048 | PORTFOLIO WY-2016 CAT1 | OTHER | 131 | 0 | 0 | 0 | 0 | 0 | 131 |
| 1823920 | DSR COSTS AMORTIZED | 104049 | PORTFOLIO WY-2016 CAT2 | OTHER | 37 | 0 | 0 | 0 | 0 | 0 | 37 |
| 1823920 | DSR COSTS AMORTIZED | 104050 | PORTFOLIO WY-2016 CAT3 | OTHER | 45 | 0 | 0 | 0 | 0 | 0 | 45 |
| 1823920 | DSR COSTS AMORTIZED | 104051 | REFRIGERATOR RECYCLING-WY -2016 CAT1 | OTHER | 16 | 0 | 0 | 0 | 0 | 0 | 16 |
| 1823920 | DSR COSTS AMORTIZED | 104052 | REFRIG RECYCLE COMM-WY 2016 CAT2 | OTHER | 1 | 0 | 0 | 0 | 0 | 0 | 1 |
| 1823920 | DSR COSTS AMORTIZED | 104053 | REFRIG RECYCLE COMM-WY 2016 CAT3 | OTHER | -1 | 0 | 0 | 0 | 0 | 0 | -1 |



Regulatory Assessts

Average of Monthly Averages Ending - December 2017
 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 | 104054 | WSB- Wattsmart Bus Comm- WY Cat2 -2016 | OTHER | 1,449 | 0 | 0 | 0 | 0 | 0 | 1,449 | |
| 1823920 | DSR COSTS AMORTIZED | 104055 | WSB- Wattsmart Business Ind -WY Cat2-201 | OTHER | 193 | 0 | 0 | 0 | 0 | 0 | 193 | |
| 1823920 | DSR COSTS AMORTIZED | 104056 | WSB - Wattsmart Business - WY Cat 2 - 201 | OTHER | 912 | 0 | 0 | 0 | 0 | 0 | 912 | |
| 1823920 | DSR COSTS AMORTIZED | 104057 | WSB Wattsmart Business Comm - WY Cat3 -20 | OTHER | 467 | 0 | 0 | 0 | 0 | 0 | 467 | |
| 1823920 | DSR COSTS AMORTIZED | 104058 | WSB- Wattsmart Bus Ind- WY Cat3-2016 | OTHER | 1,239 | 0 | 0 | 0 | 0 | 0 | 1,239 | |
| 1823920 | DSR COSTS AMORTIZED | 104059 | WSB- Wattsmart Business Agric- WY Cat2 - | OTHER | 4 | 0 | 0 | 0 | 0 | 0 | 4 | |
| 1823920 | DSR COSTS AMORTIZED | 104060 | WSB- Wattsmart Business Agric- WY Cat3 - | OTHER | 2 | 0 | 0 | 0 | 0 | 0 | 2 | |
| 1823920 | DSR COSTS AMORTIZED | 104061 | WSB- Wattsmart Business- WY Cat 3- 2016 | OTHER | 602 | 0 | 0 | 0 | 0 | 0 | 602 | |
| 1823920 | DSR COSTS AMORTIZED | 104080 | OUTREACH & COMM WATTSMT WY-2016 CAT2 | OTHER | 44 | 0 | 0 | 0 | 0 | 0 | 44 | |
| 1823920 | DSR COSTS AMORTIZED | 104081 | OUTREACH & COMM WATTSMT WY-2016 CAT3 | OTHER | 42 | 0 | 0 | 0 | 0 | 0 | 42 | |
| 1823920 | DSR COSTS AMORTIZED | 104109 | WA DSM - 186055 Clear Acct Balance | OTHER | -841 | 0 | 0 | 0 | 0 | 0 | -841 | |
| 1823920 | DSR COSTS AMORTIZED | 104110 | ID DSM - 186025 Clear Acct Balance | OTHER | 398 | 0 | 0 | 0 | 0 | 0 | 398 | |
| 1823920 | DSR COSTS AMORTIZED | 104111 | WY DSM - 186065 Clear Acct Balance | OTHER | -1,405 | 0 | 0 | 0 | 0 | 0 | -1,405 | |
| 1823920 Total | | | | | -18,137 | 0 | 0 | 9 | 0 | 66 | 0 | -18,211 |
| 1823930 | DSR COSTS NOT AMORT | 102519 | INDUSTRIAL FINANSWER - IDAHO-UT 2005 | IDU | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 1823930 | DSR COSTS NOT AMORT | 102520 | LOW INCOME WZ - IDAHO-UT 2005 | IDU | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 1823930 | DSR COSTS NOT AMORT | 102521 | NEEA - IDAHO - UTAH 2005 | IDU | 1 | 0 | 0 | 0 | 0 | 1 | 0 | |
| 1823930 | DSR COSTS NOT AMORT | 102522 | SELF AUDIT - IDAHO-UT 2005 | IDU | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 1823930 | DSR COSTS NOT AMORT | 102523 | IRRIGATION INTERRUPTIBLE IDAHO - UT 2005 | IDU | 1 | 0 | 0 | 0 | 0 | 1 | 0 | |
| 1823930 | DSR COSTS NOT AMORT | 102524 | WEATHERIZATION LOANS - RESIDENTIAL/ID-UT | IDU | 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 | |
| 1823930 | DSR COSTS NOT AMORT | 102574 | INDUSTRIAL FINANSWER-ID-UT 2006 | IDU | 3 | 0 | 0 | 0 | 0 | 3 | 0 | |
| 1823930 | DSR COSTS NOT AMORT | 102575 | LOW INCOME WZ -ID-UT 2006 | IDU | 144 | 0 | 0 | 0 | 0 | 144 | 0 | |
| 1823930 | DSR COSTS NOT AMORT | 102576 | NEEA-IDAHO-UTAH 2006 | IDU | 359 | 0 | 0 | 0 | 0 | 359 | 0 | |
| 1823930 | DSR COSTS NOT AMORT | 102577 | IRRIGATION INTERRUPTIBLE ID-UT 2006 | IDU | 361 | 0 | 0 | 0 | 0 | 361 | 0 | |
| 1823930 | DSR COSTS NOT AMORT | 102578 | WEATHERIZATION LOANS-RESID/ID-UT 2006 | IDU | 2 | 0 | 0 | 0 | 0 | 2 | 0 | |
| 1823930 | DSR COSTS NOT AMORT | 102579 | REFRIGERATOR RECYCLING PGM-ID-UT 2006 | IDU | 143 | 0 | 0 | 0 | 0 | 143 | 0 | |
| 1823930 | DSR COSTS NOT AMORT | 102580 | COMMERCIAL FINANSWER EXPR-ID-UT 2006 | IDU | 117 | 0 | 0 | 0 | 0 | 117 | 0 | |
| 1823930 | DSR COSTS NOT AMORT | 102581 | INDUSTRIAL FINANSWER EXPR-ID-UT 2006 | IDU | 47 | 0 | 0 | 0 | 0 | 47 | 0 | |
| 1823930 | DSR COSTS NOT AMORT | 102582 | IRRIGATION EFFICIENCY PRGRM-ID-UT 2006 | IDU | 246 | 0 | 0 | 0 | 0 | 246 | 0 | |
| 1823930 | DSR COSTS NOT AMORT | 102758 | HOME ENERGY EFFICIENCY INCENTIVE PROGRAM-I | IDU | 103 | 0 | 0 | 0 | 0 | 103 | 0 | |
| 1823930 | DSR COSTS NOT AMORT | 102808 | WEATHERIZATION LOANS RESIDTL/ ID-UT 2007 | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 1823930 | DSR COSTS NOT AMORT | 102809 | ENERGY FINANSWER IDU 2007 | OTHER | 4 | 0 | 0 | 0 | 0 | 0 | 4 | |
| 1823930 | DSR COSTS NOT AMORT | 102810 | Industrial Finanswer ID - 2007 | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 1823930 | DSR COSTS NOT AMORT | 102811 | IRRIGATION INTERRUPTIBLE ID-UT 2007 | OTHER | 846 | 0 | 0 | 0 | 0 | 0 | 846 | |
| 1823930 | DSR COSTS NOT AMORT | 102812 | LOW INCOME WZ - ID-UT 2007 | OTHER | 101 | 0 | 0 | 0 | 0 | 0 | 101 | |
| 1823930 | DSR COSTS NOT AMORT | 102813 | NEEA - IDAHO - UTAH 2007 | OTHER | 361 | 0 | 0 | 0 | 0 | 0 | 361 | |
| 1823930 | DSR COSTS NOT AMORT | 102814 | REFRIGERATOR RECYCLING PGM - ID-UT 2007 | OTHER | 123 | 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 | 61 | |



Regulatory Assessts

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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 |
|-----------------|---------------------|--------|--|-------|--------|------|---------|------|-------|------|-------|
| 1823930 | DSR COSTS NOT AMORT | 102816 | INDUSTRIAL FINANSWER EXPR - ID-UT 2007 | OTHER | 120 | 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 | 275 |
| 1823930 | DSR COSTS NOT AMORT | 102818 | HOME ENERGY EFFICIENCY INCENTIVE PROG - | OTHER | 229 | 0 | 0 | 0 | 0 | 0 | 229 |
| 1823930 | DSR COSTS NOT AMORT | 102896 | ENERGY FINANSWER - ID/UT 2008 | OTHER | 19 | 0 | 0 | 0 | 0 | 0 | 19 |
| 1823930 | DSR COSTS NOT AMORT | 102897 | INDUSTRIAL FINANSWER - ID-UT 2008 | OTHER | 102 | 0 | 0 | 0 | 0 | 0 | 102 |
| 1823930 | DSR COSTS NOT AMORT | 102898 | IRRIGATION INTERRUPTIBLE - IDAHO - 2008 | OTHER | 3,127 | 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 | 165 |
| 1823930 | DSR COSTS NOT AMORT | 102900 | NEEA - IDAHO - 2008 | OTHER | 317 | 0 | 0 | 0 | 0 | 0 | 317 |
| 1823930 | DSR COSTS NOT AMORT | 102901 | REFRIGERATOR RECYCLING PRGM - IDAHO 2008 | OTHER | 113 | 0 | 0 | 0 | 0 | 0 | 113 |
| 1823930 | DSR COSTS NOT AMORT | 102902 | COMMERCIAL FINANSWER EXPRESS - IDAHO 200 | OTHER | 108 | 0 | 0 | 0 | 0 | 0 | 108 |
| 1823930 | DSR COSTS NOT AMORT | 102903 | INDUSTRIAL FINANSWER - IDAHO - 2008 | OTHER | 58 | 0 | 0 | 0 | 0 | 0 | 58 |
| 1823930 | DSR COSTS NOT AMORT | 102904 | IRRIGATION EFFICIENCY PRGM - IDAHO - 200 | OTHER | 268 | 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 | 490 |
| 1823930 | DSR COSTS NOT AMORT | 102957 | CATEGORY 1 - WYOMING - 2008 | OTHER | 17 | 0 | 0 | 0 | 0 | 0 | 17 |
| 1823930 | DSR COSTS NOT AMORT | 102958 | CATEGORY 2 - WYOMING - 2008 | OTHER | 9 | 0 | 0 | 0 | 0 | 0 | 9 |
| 1823930 | DSR COSTS NOT AMORT | 102959 | CATEGORY 3 - WYOMING - 2008 | OTHER | 33 | 0 | 0 | 0 | 0 | 0 | 33 |
| 1823930 | DSR COSTS NOT AMORT | 102966 | ENERGY FINANSWER - ID/UT 2009 | OTHER | 50 | 0 | 0 | 0 | 0 | 0 | 50 |
| 1823930 | DSR COSTS NOT AMORT | 102967 | INDUSTRIAL FINANSWER - ID-UT 2009 | OTHER | 309 | 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 | 3,816 |
| 1823930 | DSR COSTS NOT AMORT | 102969 | LOW INCOME WZ - ID-UT 2009 | OTHER | 198 | 0 | 0 | 0 | 0 | 0 | 198 |
| 1823930 | DSR COSTS NOT AMORT | 102970 | NEEA - IDAHO - UTAH 2009 | OTHER | 287 | 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 | 108 |
| 1823930 | DSR COSTS NOT AMORT | 102972 | COMMERCIAL FINANSWER EXPR - ID-UT 2009 | OTHER | 190 | 0 | 0 | 0 | 0 | 0 | 190 |
| 1823930 | DSR COSTS NOT AMORT | 102973 | INDUSTRIAL FINANSWER EXPR - ID-UT 2009 | OTHER | 74 | 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 | 807 |
| 1823930 | DSR COSTS NOT AMORT | 102975 | HOME ENERGY EFFICIENCY INCENTIVE PROG - | OTHER | 594 | 0 | 0 | 0 | 0 | 0 | 594 |
| 1823930 | DSR COSTS NOT AMORT | 103061 | ENERGY FINANSWER - ID/UT 2010 | OTHER | 47 | 0 | 0 | 0 | 0 | 0 | 47 |
| 1823930 | DSR COSTS NOT AMORT | 103062 | INDUSTRIAL FINANSWER - ID-UT 2010 | OTHER | 322 | 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 | 4,283 |
| 1823930 | DSR COSTS NOT AMORT | 103064 | LOW INCOME WZ - ID-UT 2010 | OTHER | 134 | 0 | 0 | 0 | 0 | 0 | 134 |
| 1823930 | DSR COSTS NOT AMORT | 103065 | NEEA - IDAHO - UTAH 2010 | OTHER | 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 | 166 |
| 1823930 | DSR COSTS NOT AMORT | 103067 | COMMERCIAL FINANSWER EXPR - ID-UT 2010 | OTHER | 513 | 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 | 107 |
| 1823930 | DSR COSTS NOT AMORT | 103069 | IRRIGATION EFFICIENCY PRGRM - ID-UT 2010 | OTHER | 637 | 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 | 1,305 |
| 1823930 | DSR COSTS NOT AMORT | 103171 | ENERGY FINANSWER - ID/UT 2011 | OTHER | 23 | 0 | 0 | 0 | 0 | 0 | 23 |
| 1823930 | DSR COSTS NOT AMORT | 103172 | INDUSTRIAL FINANSWER - ID-UT 2011 | OTHER | 143 | 0 | 0 | 0 | 0 | 0 | 143 |
| 1823930 | DSR COSTS NOT AMORT | 103173 | IRRIGATION INTERRUPTIBLE ID-UT 2011 | OTHER | 37 | 0 | 0 | 0 | 0 | 0 | 37 |



Regulatory Assessts

Average of Monthly Averages Ending - December 2017
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

| Primary Account | Secondary Account | Alloc | Total | Calif | Oregon | Wash | Wyoming | Utah | Idaho | FERC | Other |
|-----------------|---------------------|--------|--|-------|--------|------|---------|------|-------|------|-------|
| 1823930 | DSR COSTS NOT AMORT | 103174 | LOW INCOME WZ - ID-UT 2011 | OTHER | 425 | 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 | 126 |
| 1823930 | DSR COSTS NOT AMORT | 103177 | COMMERCIAL FINANSWER EXPR - ID-UT 2011 | OTHER | 632 | 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 | 77 |
| 1823930 | DSR COSTS NOT AMORT | 103179 | IRRIGATION EFFICIENCY PRGRM - ID-UT 2011 | OTHER | 508 | 0 | 0 | 0 | 0 | 0 | 508 |
| 1823930 | DSR COSTS NOT AMORT | 103180 | HOME ENERGY EFFICIENCY INCENTIVE PROG - | OTHER | 699 | 0 | 0 | 0 | 0 | 0 | 699 |
| 1823930 | DSR COSTS NOT AMORT | 103312 | ENERGY FINANSWER - ID 2012 | OTHER | 35 | 0 | 0 | 0 | 0 | 0 | 35 |
| 1823930 | DSR COSTS NOT AMORT | 103313 | INDUSTRIAL FINANSWER - ID 2012 | OTHER | 303 | 0 | 0 | 0 | 0 | 0 | 303 |
| 1823930 | DSR COSTS NOT AMORT | 103314 | IRRIGATION INTERRUPTIBLE- ID 2012 | OTHER | 44 | 0 | 0 | 0 | 0 | 0 | 44 |
| 1823930 | DSR COSTS NOT AMORT | 103315 | LOW INCOME WZ - ID- 2012 | OTHER | 296 | 0 | 0 | 0 | 0 | 0 | 296 |
| 1823930 | DSR COSTS NOT AMORT | 103317 | REFRIGERATOR RECYCLING PGM - ID 2012 | OTHER | 115 | 0 | 0 | 0 | 0 | 0 | 115 |
| 1823930 | DSR COSTS NOT AMORT | 103318 | COMMERCIAL FINANSWER EXPR - ID 2012 | OTHER | 706 | 0 | 0 | 0 | 0 | 0 | 706 |
| 1823930 | DSR COSTS NOT AMORT | 103319 | INDUSTRIAL FINANSWER EXPR - ID 2012 | OTHER | 226 | 0 | 0 | 0 | 0 | 0 | 226 |
| 1823930 | DSR COSTS NOT AMORT | 103320 | IRRIGATION EFFICIENCY PRGRM - ID 2012 | OTHER | 847 | 0 | 0 | 0 | 0 | 0 | 847 |
| 1823930 | DSR COSTS NOT AMORT | 103321 | HOME ENERGY EFFICIENCY INCENTIVE PROG - | OTHER | 789 | 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 |
| 1823930 | DSR COSTS NOT AMORT | 103323 | AGRICULTURAL FINANSWER EXPR - ID 2012 | OTHER | 7 | 0 | 0 | 0 | 0 | 0 | 7 |
| 1823930 | DSR COSTS NOT AMORT | 103398 | RECOMMISSIONING INDUSTRIAL - UT 2012 | OTHER | 6 | 0 | 0 | 0 | 0 | 0 | 6 |
| 1823930 | DSR COSTS NOT AMORT | 103634 | AGRICULTURAL FINANSWER EXPR - ID 2013 | OTHER | 21 | 0 | 0 | 0 | 0 | 0 | 21 |
| 1823930 | DSR COSTS NOT AMORT | 103635 | ENERGY FINANSWER - ID 2013 | OTHER | 77 | 0 | 0 | 0 | 0 | 0 | 77 |
| 1823930 | DSR COSTS NOT AMORT | 103636 | INDUSTRIAL FINANSWER - ID 2013 | OTHER | 294 | 0 | 0 | 0 | 0 | 0 | 294 |
| 1823930 | DSR COSTS NOT AMORT | 103638 | LOW INCOME WZ - ID- 2013 | OTHER | 226 | 0 | 0 | 0 | 0 | 0 | 226 |
| 1823930 | DSR COSTS NOT AMORT | 103640 | REFRIGERATOR RECYCLING PGM - ID 2013 | OTHER | 115 | 0 | 0 | 0 | 0 | 0 | 115 |
| 1823930 | DSR COSTS NOT AMORT | 103641 | COMMERCIAL FINANSWER EXPR - ID 2013 | OTHER | 615 | 0 | 0 | 0 | 0 | 0 | 615 |
| 1823930 | DSR COSTS NOT AMORT | 103642 | INDUSTRIAL FINANSWER EXPR - ID 2013 | OTHER | 363 | 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 | 1,222 |
| 1823930 | DSR COSTS NOT AMORT | 103644 | HOME ENERGY EFFICIENCY INCENTIVE PROG - | OTHER | 844 | 0 | 0 | 0 | 0 | 0 | 844 |
| 1823930 | DSR COSTS NOT AMORT | 103672 | RECOMMISSIONING INDUSTRIAL - UT 2013 | OTHER | 58 | 0 | 0 | 0 | 0 | 0 | 58 |
| 1823930 | DSR COSTS NOT AMORT | 103746 | AGRICULTURAL FINANSWER EXPR - ID 2014 | OTHER | 122 | 0 | 0 | 0 | 0 | 0 | 122 |
| 1823930 | DSR COSTS NOT AMORT | 103747 | COMMERCIAL FINANSWER EXPR - ID 2014 | OTHER | 683 | 0 | 0 | 0 | 0 | 0 | 683 |
| 1823930 | DSR COSTS NOT AMORT | 103748 | ENERGY FINANSWER - ID 2014 | OTHER | 154 | 0 | 0 | 0 | 0 | 0 | 154 |
| 1823930 | DSR COSTS NOT AMORT | 103749 | HOME ENERGY EFFICIENCY INCENTIVE PROG - | OTHER | 854 | 0 | 0 | 0 | 0 | 0 | 854 |
| 1823930 | DSR COSTS NOT AMORT | 103750 | INDUSTRIAL FINANSWER - ID 2014 | OTHER | 105 | 0 | 0 | 0 | 0 | 0 | 105 |
| 1823930 | DSR COSTS NOT AMORT | 103751 | INDUSTRIAL FINANSWER EXPR - ID 2014 | OTHER | 268 | 0 | 0 | 0 | 0 | 0 | 268 |
| 1823930 | DSR COSTS NOT AMORT | 103752 | IRRIGATION EFFICIENCY PRGRM - ID 2014 | OTHER | 449 | 0 | 0 | 0 | 0 | 0 | 449 |
| 1823930 | DSR COSTS NOT AMORT | 103753 | LOW INCOME WZ - ID- 2014 | OTHER | 298 | 0 | 0 | 0 | 0 | 0 | 298 |
| 1823930 | DSR COSTS NOT AMORT | 103755 | REFRIGERATOR RECYCLING PGM - ID 2014 | OTHER | 122 | 0 | 0 | 0 | 0 | 0 | 122 |
| 1823930 | DSR COSTS NOT AMORT | 103866 | AGRICULTURAL FINANSWER EXPR - ID 2015 | OTHER | 2 | 0 | 0 | 0 | 0 | 0 | 2 |
| 1823930 | DSR COSTS NOT AMORT | 103867 | COMMERCIAL FINANSWER EXPR - ID 2015 | OTHER | 157 | 0 | 0 | 0 | 0 | 0 | 157 |



Regulatory Assesits

Average of Monthly Averages Ending - December 2017
Allocation Method - Factor West Control Area
(Allocated in Thousands)

| Primary Account | Secondary Account | Alloc | Total | Calif | Oregon | Wash | Wyoming | Utah | Idaho | FERC | Other |
|-----------------|----------------------|--|--------|-------|--------|------|---------|-------|-------|------|--------|
| 1823930 | DSR COSTS NOT AMORT | OTHER | 6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 6 |
| 1823930 | DSR COSTS NOT AMORT | ENERGY FINANSWER - ID 2015 | 848 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 848 |
| 1823930 | DSR COSTS NOT AMORT | HOME ENERGY EFFICIENCY INCENTIVE PROG - | 63 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 63 |
| 1823930 | DSR COSTS NOT AMORT | INDUSTRIAL FINANSWER - ID 2015 | 80 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 80 |
| 1823930 | DSR COSTS NOT AMORT | INDUSTRIAL FINANSWER EXPR - ID 2015 | 236 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 236 |
| 1823930 | DSR COSTS NOT AMORT | IRRIGATION EFFICIENCY PRGRM - ID 2015 | 296 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 296 |
| 1823930 | DSR COSTS NOT AMORT | LOW INCOME WZ - ID- 2015 | 106 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 106 |
| 1823930 | DSR COSTS NOT AMORT | REFRIGERATOR RECYCLING PGM - ID 2015 | 450 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 450 |
| 1823930 | DSR COSTS NOT AMORT | HOME ENERGY EFFICIENCY INCENTIVE PROG - | 80 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 80 |
| 1823930 | DSR COSTS NOT AMORT | IRRIGATION EFFICIENCY PRGRM - ID 2016 | 245 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 245 |
| 1823930 | DSR COSTS NOT AMORT | LOW INCOME WZ - ID- 2016 | 14 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 14 |
| 1823930 | DSR COSTS NOT AMORT | REFRIGERATOR RECYCLING PGM - ID 2016 | 37,940 | 0 | 0 | 0 | 0 | 0 | 1,527 | 0 | 36,413 |
| 1823940 | DSR CARRYING CHARGES | OTHER | 3,457 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3,457 |
| 1823940 | DSR CARRYING CHARGES | UT CARRYING CHARGE - 2001/2002 | -680 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -680 |
| 1823940 | DSR CARRYING CHARGES | WA REVENUE RECOVERY - CARRYING CHG PENAL | 163 | 0 | 0 | 0 | 0 | 0 | 163 | 0 | 0 |
| 1823940 | DSR CARRYING CHARGES | DSR CARRYING CHARGES | -102 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -102 |
| 1823940 | DSR CARRYING CHARGES | Wy DSM - Cat1 - Carrying Charges | -34 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -34 |
| 1823940 | DSR CARRYING CHARGES | Wy DSM - Cat2 - Carrying Charges | -86 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -86 |
| 1823940 | DSR CARRYING CHARGES | Wy DSM - Cat3 - Carrying Charges | 2,719 | 0 | 0 | 0 | 0 | 0 | 163 | 0 | 2,556 |
| 1823990 | OTHR REG ASSET-N CST | CAEE | 5,130 | 0 | 0 | 0 | 1,309 | 3,315 | 503 | 2 | 0 |
| 1823990 | OTHR REG ASSET-N CST | Reg Asset Current - Energy West Mining | 5,579 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 5,579 |
| 1823990 | OTHR REG ASSET-N CST | Reg Asset Current - DSM | 14,888 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 14,888 |
| 1823990 | OTHR REG ASSET-N CST | Reg Asset Current - Def Net Power Costs | 967 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 967 |
| 1823990 | OTHR REG ASSET-N CST | Reg Asset Current - Def RECs in Rates | 4,155 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 4,155 |
| 1823990 | OTHR REG ASSET-N CST | Reg Asset Current - BPA Balancing Accts | 4,049 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 4,049 |
| 1823990 | OTHR REG ASSET-N CST | Reg Asset Current - Solar Feed-In | 840 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 840 |
| 1823990 | OTHR REG ASSET-N CST | RegA - DSM - Recl to Curr | -1,880 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -1,880 |
| 1823990 | OTHR REG ASSET-N CST | Regulatory Asset - Balance Reclass | 2,459 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,459 |
| 1823990 | OTHR REG ASSET-N CST | Calif Alternative Rate for Energy (CARE) | 756 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 756 |
| 1823990 | OTHR REG ASSET-N CST | Reg Asset - DSM - CA - Balance Reclass | 583 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 583 |
| 1823990 | OTHR REG ASSET-N CST | Reg Asset - DSM - ID - Balance Reclass | 592 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 592 |
| 1823990 | OTHR REG ASSET-N CST | RegA - DSM - OR - Reclass to Current | -7 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -7 |
| 1823990 | OTHR REG ASSET-N CST | Reg Asset - DSM - OR - Balance Reclass | 11 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 11 |
| 1823990 | OTHR REG ASSET-N CST | Reg Asset - DSM - UT - Balance Reclass | 8,244 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 8,244 |
| 1823990 | OTHR REG ASSET-N CST | RegA - DSM - WA - Reclass to Current | -285 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -285 |
| 1823990 | OTHR REG ASSET-N CST | Reg Asset - DSM - WA - Balance Reclass | 97 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 97 |
| 1823990 | OTHR REG ASSET-N CST | RegA - DSM - WY - Reclass to Current | -3,407 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -3,407 |
| 1823990 | OTHR REG ASSET-N CST | POWERDALE HYDRO DECOM REG ASSET - ID | 91 | 0 | 0 | 0 | 0 | 0 | 91 | 0 | 0 |



Regulatory Assessts

Average of Monthly Averages Ending - December 2017
 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 | 186793 | RegA - Deer Creek - OR - Recl to Curr | CAEE | -5,130 | 0 | 0 | -3,315 | -503 | -2 | 0 |
| 1823990 | OTHR REG ASSET-N CST | 187042 | Reg Asset - CA GHG Allowances | OTHER | -1,847 | 0 | 0 | 0 | 0 | 0 | -1,847 |
| 1823990 | OTHR REG ASSET-N CST | 187049 | RegA - CA GHG Allowances - Balance Recl | OTHER | 2,162 | 0 | 0 | 0 | 0 | 0 | 2,162 |
| 1823990 | OTHR REG ASSET-N CST | 187050 | CHOLLA PLANT TRANSACTION COSTS | CAGE | 191 | 0 | 44 | 129 | 18 | 0 | 0 |
| 1823990 | OTHR REG ASSET-N CST | 187051 | WASHINGTON COLSTRIP #3 REGULATORY ASSET | WA | 187 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1823990 | OTHR REG ASSET-N CST | 187191 | Reg Asset - WA RPS Purchase | OTHER | -18 | 0 | 0 | 0 | 0 | 0 | -18 |
| 1823990 | OTHR REG ASSET-N CST | 187223 | Reg Asset - Tax Adj on PR Benefits - OR | OTHER | 444 | 0 | 0 | 0 | 0 | 0 | 444 |
| 1823990 | OTHR REG ASSET-N CST | 187255 | RegA - BPA Balancing Accts - Recl to Curr | OTHER | -4,155 | 0 | 0 | 0 | 0 | 0 | -4,155 |
| 1823990 | OTHR REG ASSET-N CST | 187300 | CA - Jan 2010 Storm Costs | OTHER | 37 | 0 | 0 | 0 | 0 | 0 | 37 |
| 1823990 | OTHR REG ASSET-N CST | 187305 | RegA - ID 2017 Protocol - MSP Deferral | IDU | 6 | 0 | 0 | 0 | 0 | 6 | 0 |
| 1823990 | OTHR REG ASSET-N CST | 187306 | RegA - UT 2017 Protocol - MSP Deferral | UT | 2,199 | 0 | 0 | 2,199 | 0 | 0 | 0 |
| 1823990 | OTHR REG ASSET-N CST | 187307 | RegA - WY 2017 Protocol - MSP Deferral | WYU | 267 | 0 | 0 | 267 | 0 | 0 | 0 |
| 1823990 | OTHR REG ASSET-N CST | 187311 | Contra Reg Asset-Carbon Pft Dec/Inv-CA | CA | -52 | -52 | 0 | 0 | 0 | 0 | 0 |
| 1823990 | OTHR REG ASSET-N CST | 187320 | Reg Asset - Deprec Increase - ID | IDU | 5,032 | 0 | 0 | 0 | 5,032 | 0 | 0 |
| 1823990 | OTHR REG ASSET-N CST | 187321 | Reg Asset - Deprec Increase - UT | UT | 1,793 | 0 | 0 | 1,793 | 0 | 0 | 0 |
| 1823990 | OTHR REG ASSET-N CST | 187322 | Reg Asset - Deprec Increase - WY | WYP | 6,191 | 0 | 6,191 | 0 | 0 | 0 | 0 |
| 1823990 | OTHR REG ASSET-N CST | 187330 | Reg Asset - Carbon Unrec Plant - ID | IDU | 1,675 | 0 | 0 | 0 | 1,675 | 0 | 0 |
| 1823990 | OTHR REG ASSET-N CST | 187332 | Reg Asset - Carbon Unrec Plant - UT | UT | 12,056 | 0 | 0 | 12,056 | 0 | 0 | 0 |
| 1823990 | OTHR REG ASSET-N CST | 187334 | Reg Asset - Carbon Unrec Plant - WY | WYP | 4,054 | 0 | 4,054 | 0 | 0 | 0 | 0 |
| 1823990 | OTHR REG ASSET-N CST | 187338 | REG ASSET - CARBON PLT DECOM/INVENTORY | CAGE | 3,459 | 0 | 796 | 2,329 | 332 | 2 | 0 |
| 1823990 | OTHR REG ASSET-N CST | 187345 | Reg Asset - UT - Pref Stock Redemp Loss | OTHER | 554 | 0 | 0 | 0 | 0 | 0 | 554 |
| 1823990 | OTHR REG ASSET-N CST | 187346 | Reg Asset - WY - Pref Stock Redemp Loss | OTHER | 191 | 0 | 0 | 0 | 0 | 0 | 191 |
| 1823990 | OTHR REG ASSET-N CST | 187347 | Reg Asset - WA - Pref Stock Redemp Loss | OTHER | 89 | 0 | 0 | 0 | 0 | 0 | 89 |
| 1823990 | OTHR REG ASSET-N CST | 187350 | ID - Deferred Overburden Costs | OTHER | 371 | 0 | 0 | 0 | 0 | 0 | 371 |
| 1823990 | OTHR REG ASSET-N CST | 187351 | WY - Deferred Overburden Costs | WYP | 1,043 | 0 | 1,043 | 0 | 0 | 0 | 0 |
| 1823990 | OTHR REG ASSET-N CST | 187356 | Reg Asset-WA-Merwin Project | OTHER | -3 | 0 | 0 | 0 | 0 | 0 | -3 |
| 1823990 | OTHR REG ASSET-N CST | 187357 | CA Mobile Home Park Conversion (MHP/PCBA) | OTHER | 21 | 0 | 0 | 0 | 0 | 0 | 21 |
| 1823990 | OTHR REG ASSET-N CST | 187371 | REG ASSET - CA SOLAR FEED-IN TARIFF | OTHER | -1,178 | 0 | 0 | 0 | 0 | 0 | -1,178 |
| 1823990 | OTHR REG ASSET-N CST | 187375 | Reg Asset-OR Solar Feed-In Tariff 2015 | OTHER | 3 | 0 | 0 | 0 | 0 | 0 | 3 |
| 1823990 | OTHR REG ASSET-N CST | 187376 | Reg Asset-OR Solar Feed-In Tariff 2016 | OTHER | 2,059 | 0 | 0 | 0 | 0 | 0 | 2,059 |
| 1823990 | OTHR REG ASSET-N CST | 187377 | Reg Asset-OR Solar Feed-In Tariff 2017 | OTHER | 2,961 | 0 | 0 | 0 | 0 | 0 | 2,961 |
| 1823990 | OTHR REG ASSET-N CST | 187378 | Reg Asset-OR Solar Feed-In Tariff 2018 | OTHER | 137 | 0 | 0 | 0 | 0 | 0 | 137 |
| 1823990 | OTHR REG ASSET-N CST | 187380 | Reg Asset - UT Solar Incentive Program | OTHER | -14,693 | 0 | 0 | 0 | 0 | 0 | -14,693 |
| 1823990 | OTHR REG ASSET-N CST | 187383 | RegA - OR Solar Feed-In - Recl to Curr | OTHER | -3,993 | 0 | 0 | 0 | 0 | 0 | -3,993 |
| 1823990 | OTHR REG ASSET-N CST | 187384 | RegA - UT Solar Feed-In - Recl to Curr | OTHER | -57 | 0 | 0 | 0 | 0 | 0 | -57 |
| 1823990 | OTHR REG ASSET-N CST | 187387 | Reg Asset-Utah STEP Pilot Prog Bal Acct | OTHER | -2,912 | 0 | 0 | 0 | 0 | 0 | -2,912 |
| 1823990 | OTHR REG ASSET-N CST | 187390 | UT-Klamath Hydro Relicensing Costs | OTHER | 21,055 | 0 | 0 | 0 | 0 | 0 | 21,055 |
| 1823990 | OTHR REG ASSET-N CST | 187391 | RegA - CA Solar Feed-In - Recl to Liab | OTHER | 1,179 | 0 | 0 | 0 | 0 | 0 | 1,179 |
| 1823990 | OTHR REG ASSET-N CST | 187394 | RegA - UT Solar Feed-In - Recl to Liab | OTHER | 17,534 | 0 | 0 | 0 | 0 | 0 | 17,534 |



Regulatory Assesits

Average of Monthly Averages Ending - December 2017
 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 | 187415 | Reg Asset-UT Subscriber Solar Program | OTHER | 1,381 | 0 | 0 | 0 | 0 | 0 | 1,381 |
| 1823990 | OTHR REG ASSET-N CST | 187470 | Reg A-WA Decoupling Mech Sep16-Jun17 | OTHER | -106 | 0 | 0 | 0 | 0 | 0 | -106 |
| 1823990 | OTHR REG ASSET-N CST | 187471 | Reg A-WA Decoupling Mech Jul17-Jun18 | OTHER | -876 | 0 | 0 | 0 | 0 | 0 | -876 |
| 1823990 | OTHR REG ASSET-N CST | 187480 | Contra Reg A-WA Decoupling Sep16-Jun17 | OTHER | -486 | 0 | 0 | 0 | 0 | 0 | -486 |
| 1823990 | OTHR REG ASSET-N CST | 187481 | Contra Reg A-WA Decoupling Jul17-Jun18 | OTHER | -22 | 0 | 0 | 0 | 0 | 0 | -22 |
| 1823990 | OTHR REG ASSET-N CST | 187489 | Reg A-WA Decoupling Mechanism-Reclass | OTHER | 1,490 | 0 | 0 | 0 | 0 | 0 | 1,490 |
| 1823990 | OTHR REG ASSET-N CST | 187495 | RegA - Other - Recl to Curr | OTHER | -840 | 0 | 0 | 0 | 0 | 0 | -840 |
| 1823990 | OTHR REG ASSET-N CST | 187630 | Reg Asset - UT EIM Expense Deferral | OTHER | 5,526 | 0 | 0 | 0 | 0 | 0 | 5,526 |
| 1823990 | OTHR REG ASSET-N CST | 187631 | Contra Reg Asset - UT EIM Deferral | OTHER | -5,526 | 0 | 0 | 0 | 0 | 0 | -5,526 |
| 1823990 | OTHR REG ASSET-N CST | 187650 | Reg Asset - RPS Compliance Purchases | OTHER | 634 | 0 | 0 | 0 | 0 | 0 | 634 |
| 1823990 | OTHR REG ASSET-N CST | 187805 | Reg Asset - CA ECAC CY2015 | OTHER | 765 | 0 | 0 | 0 | 0 | 0 | 765 |
| 1823990 | OTHR REG ASSET-N CST | 187806 | Reg Asset - CA ECAC CY2016 | OTHER | 958 | 0 | 0 | 0 | 0 | 0 | 958 |
| 1823990 | OTHR REG ASSET-N CST | 187826 | Reg Asset - UT EBA CY2015 | OTHER | 3,087 | 0 | 0 | 0 | 0 | 0 | 3,087 |
| 1823990 | OTHR REG ASSET-N CST | 187827 | Reg Asset - UT EBA CY2016 | OTHER | -1,331 | 0 | 0 | 0 | 0 | 0 | -1,331 |
| 1823990 | OTHR REG ASSET-N CST | 187828 | Reg Asset - UT EBA CY2017 | OTHER | 6,521 | 0 | 0 | 0 | 0 | 0 | 6,521 |
| 1823990 | OTHR REG ASSET-N CST | 187835 | Reg Asset - UT RBA CY2014 | OTHER | 980 | 0 | 0 | 0 | 0 | 0 | 980 |
| 1823990 | OTHR REG ASSET-N CST | 187836 | Reg Asset - UT RBA CY2015 | OTHER | -115 | 0 | 0 | 0 | 0 | 0 | -115 |
| 1823990 | OTHR REG ASSET-N CST | 187837 | Reg Asset - UT RBA CY2016 | OTHER | -551 | 0 | 0 | 0 | 0 | 0 | -551 |
| 1823990 | OTHR REG ASSET-N CST | 187838 | Reg Asset - UT RBA CY2017 | OTHER | -165 | 0 | 0 | 0 | 0 | 0 | -165 |
| 1823990 | OTHR REG ASSET-N CST | 187846 | Contra Reg Asset - UT EBA CY2015 | OTHER | -275 | 0 | 0 | 0 | 0 | 0 | -275 |
| 1823990 | OTHR REG ASSET-N CST | 187847 | Contra Reg Asset - UT EBA CY2016 | OTHER | -3,228 | 0 | 0 | 0 | 0 | 0 | -3,228 |
| 1823990 | OTHR REG ASSET-N CST | 187848 | Contra Reg Asset - UT EBA CY2017 | OTHER | -265 | 0 | 0 | 0 | 0 | 0 | -265 |
| 1823990 | OTHR REG ASSET-N CST | 187855 | Reg Asset - WY ECAM CY2015 | OTHER | 2,012 | 0 | 0 | 0 | 0 | 0 | 2,012 |
| 1823990 | OTHR REG ASSET-N CST | 187856 | Reg Asset - WY ECAM CY2016 | OTHER | -4,793 | 0 | 0 | 0 | 0 | 0 | -4,793 |
| 1823990 | OTHR REG ASSET-N CST | 187857 | Reg Asset - WY ECAM CY2017 | OTHER | -2,598 | 0 | 0 | 0 | 0 | 0 | -2,598 |
| 1823990 | OTHR REG ASSET-N CST | 187858 | Reg Asset - WY ECAM CY2018 | OTHER | 12 | 0 | 0 | 0 | 0 | 0 | 12 |
| 1823990 | OTHR REG ASSET-N CST | 187865 | Reg Asset - WY RRA CY2015 | OTHER | 74 | 0 | 0 | 0 | 0 | 0 | 74 |
| 1823990 | OTHR REG ASSET-N CST | 187866 | Reg Asset - WY RRA CY2016 | OTHER | -279 | 0 | 0 | 0 | 0 | 0 | -279 |
| 1823990 | OTHR REG ASSET-N CST | 187867 | Reg Asset - WY RRA CY2017 | OTHER | 93 | 0 | 0 | 0 | 0 | 0 | 93 |
| 1823990 | OTHR REG ASSET-N CST | 187876 | CONTRA REG ASSET - WY ECAM CY2016 | OTHER | -867 | 0 | 0 | 0 | 0 | 0 | -867 |
| 1823990 | OTHR REG ASSET-N CST | 187877 | Contra Reg Asset - WY ECAM CY2018 | OTHER | -1 | 0 | 0 | 0 | 0 | 0 | -1 |
| 1823990 | OTHR REG ASSET-N CST | 187878 | Contra Reg Asset - WY ECAM CY2017 | OTHER | -142 | 0 | 0 | 0 | 0 | 0 | -142 |
| 1823990 | OTHR REG ASSET-N CST | 187886 | Reg Asset-OR RPS Compliance Purchases | OTHER | -201 | 0 | 0 | 0 | 0 | 0 | -201 |
| 1823990 | OTHR REG ASSET-N CST | 187888 | RegA - WA RECs in Rates - Recl to Curr | OTHER | -129 | 0 | 0 | 0 | 0 | 0 | -129 |
| 1823990 | OTHR REG ASSET-N CST | 187889 | RegA - WA RECs in Rates - Balance Recl | OTHER | 52 | 0 | 0 | 0 | 0 | 0 | 52 |
| 1823990 | OTHR REG ASSET-N CST | 187892 | Deferral of Excess RECs in Rates - WA | OTHER | 59 | 0 | 0 | 0 | 0 | 0 | 59 |
| 1823990 | OTHR REG ASSET-N CST | 187894 | RegA - OR RECs in Rates - Recl to Curr | OTHER | -13 | 0 | 0 | 0 | 0 | 0 | -13 |
| 1823990 | OTHR REG ASSET-N CST | 187895 | RegA - OR RECs in Rates - Balance Recl | OTHER | 214 | 0 | 0 | 0 | 0 | 0 | 214 |
| 1823990 | OTHR REG ASSET-N CST | 187896 | RegA - UT RECs in Rates - Recl to Curr | OTHER | -810 | 0 | 0 | 0 | 0 | 0 | -810 |



Regulatory Assesits

Average of Monthly Averages Ending - December 2017
 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 | 187897 | RegA - UT RECs in Rates - Recl to Liab | OTHER | 409 | 0 | 0 | 0 | 0 | 0 | 409 | |
| 1823990 | OTHR REG ASSET-N CST | 187898 | RegA - Def RECs in Rates - Recl to Curr | OTHER | -15 | 0 | 0 | 0 | 0 | 0 | -15 | |
| 1823990 | OTHR REG ASSET-N CST | 187899 | RegA - WY RECs in Rates - Recl to Liab | OTHER | 245 | 0 | 0 | 0 | 0 | 0 | 245 | |
| 1823990 | OTHR REG ASSET-N CST | 187911 | REG ASSET - LAKE SIDE LIQ. DAMAGES - WY | WYP | 827 | 0 | 0 | 827 | 0 | 0 | 0 | |
| 1823990 | OTHR REG ASSET-N CST | 187913 | Reg Asset - Goodnoe Hills Liq. Damages - | WYP | 351 | 0 | 0 | 351 | 0 | 0 | 0 | |
| 1823990 | OTHR REG ASSET-N CST | 187914 | "Reg Asset-UT-Liq. Damages JB4, N1&2" | UT | 577 | 0 | 0 | 577 | 0 | 0 | 0 | |
| 1823990 | OTHR REG ASSET-N CST | 187915 | Reg Asset-WY-Liq. Damages N2 | WYP | 94 | 0 | 0 | 94 | 0 | 0 | 0 | |
| 1823990 | OTHR REG ASSET-N CST | 187952 | DEFERRED INTERVENOR | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 1823990 | OTHR REG ASSET-N CST | 187955 | Defrd UT Ind Eval Fee | UT | -19 | 0 | 0 | 0 | -19 | 0 | 0 | |
| 1823990 | OTHR REG ASSET-N CST | 187956 | CA DEFERRED INTERVENOR FUNDING | OTHER | 41 | 0 | 0 | 0 | 0 | 0 | 41 | |
| 1823990 | OTHR REG ASSET-N CST | 187957 | DEFERRED OR INDEPENDENT EVALUATOR FEES | OTHER | 2 | 0 | 0 | 0 | 0 | 0 | 2 | |
| 1823990 | OTHR REG ASSET-N CST | 187958 | ID Deferred Intervenor Funding | IDU | 27 | 0 | 0 | 0 | 27 | 0 | 0 | |
| 1823990 | OTHR REG ASSET-N CST | 187964 | RegA - Intervenor Fees - Recl to Liab | OTHER | 25 | 0 | 0 | 0 | 0 | 0 | 25 | |
| 1823990 | OTHR REG ASSET-N CST | 187967 | RegA - OR Asset Sale Gain-Balance Recl | OTHER | 281 | 0 | 0 | 0 | 0 | 0 | 281 | |
| 1823990 | OTHR REG ASSET-N CST | 187968 | Reg A - Insurance Reserves - Recl as | OTHER | 7,933 | 0 | 0 | 0 | 0 | 0 | 7,933 | |
| 1823990 | OTHR REG ASSET-N CST | 187973 | Contra Reg Asset - CA ECAC CY2015 | OTHER | -326 | 0 | 0 | 0 | 0 | 0 | -326 | |
| 1823990 | OTHR REG ASSET-N CST | 187974 | Contra Reg Asset - CA ECAC CY2016 | OTHER | -163 | 0 | 0 | 0 | 0 | 0 | -163 | |
| 1823990 | OTHR REG ASSET-N CST | 187975 | Reg Asset - CA ECAC | OTHER | 1,836 | 0 | 0 | 0 | 0 | 0 | 1,836 | |
| 1823990 | OTHR REG ASSET-N CST | 187976 | Reg Asset - CA ECAC CY2017 | OTHER | 831 | 0 | 0 | 0 | 0 | 0 | 831 | |
| 1823990 | OTHR REG ASSET-N CST | 187977 | Contra Reg Asset - CA ECAC CY2017 | OTHER | -44 | 0 | 0 | 0 | 0 | 0 | -44 | |
| 1823990 | OTHR REG ASSET-N CST | 189528 | RegA - CA Def Exc NPC - Recl to Curr | OTHER | -2,495 | 0 | 0 | 0 | 0 | 0 | -2,495 | |
| 1823990 | OTHR REG ASSET-N CST | 189530 | Reg Asset - ID ECAM Dec14-Nov15 | OTHER | 1,092 | 0 | 0 | 0 | 0 | 0 | 1,092 | |
| 1823990 | OTHR REG ASSET-N CST | 189531 | Reg Asset - ID ECAM Dec15-Dec16 | OTHER | 5,786 | 0 | 0 | 0 | 0 | 0 | 5,786 | |
| 1823990 | OTHR REG ASSET-N CST | 189532 | Reg Asset - ID ECAM CY 2017 | OTHER | 3,756 | 0 | 0 | 0 | 0 | 0 | 3,756 | |
| 1823990 | OTHR REG ASSET-N CST | 189541 | Contra Reg Asset - ID ECAM Dec15-Dec16 | OTHER | -202 | 0 | 0 | 0 | 0 | 0 | -202 | |
| 1823990 | OTHR REG ASSET-N CST | 189542 | Contra Reg Asset - ID ECAM CY 2017 | OTHER | -125 | 0 | 0 | 0 | 0 | 0 | -125 | |
| 1823990 | OTHR REG ASSET-N CST | 189568 | RegA - ID Def Exc NPC - Recl to Curr | OTHER | -7,487 | 0 | 0 | 0 | 0 | 0 | -7,487 | |
| 1823990 | OTHR REG ASSET-N CST | 189608 | Reg Asset - UT EBA CY2018 | OTHER | 44 | 0 | 0 | 0 | 0 | 0 | 44 | |
| 1823990 | OTHR REG ASSET-N CST | 189618 | Contra Reg Asset - UT EBA CY2018 | OTHER | -2 | 0 | 0 | 0 | 0 | 0 | -2 | |
| 1823990 | OTHR REG ASSET-N CST | 189638 | RegA - UT Def Exc NPC - Recl to Curr | OTHER | -4,305 | 0 | 0 | 0 | 0 | 0 | -4,305 | |
| 1823990 | OTHR REG ASSET-N CST | 189639 | RegA - UT Def Exc NPC - Recl to Liab | OTHER | 3,293 | 0 | 0 | 0 | 0 | 0 | 3,293 | |
| 1823990 | OTHR REG ASSET-N CST | 189688 | RegA - WY Def Exc NPC - Recl to Curr | OTHER | -601 | 0 | 0 | 0 | 0 | 0 | -601 | |
| 1823990 | OTHR REG ASSET-N CST | 189689 | RegA - WY Def Exc NPC - Recl to Liab | OTHER | 6,978 | 0 | 0 | 0 | 0 | 0 | 6,978 | |
| 1823990 | OTHR REG ASSET-N CST | 288712 | Reg Liab - OR Property Insurance Reserve | OR | 36 | 0 | 36 | 0 | 0 | 0 | 0 | |
| 1823990 | OTHR REG ASSET-N CST | 530190 | Miscellaneous Contracts & Services | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 1823990 Total | | | | | 114,690 | -52 | 36 | 13,666 | 19,063 | 7,182 | 2 | 74,606 |
| 1823993 | OTH REG ASSET-NON CO | 187060 | CHOLLA PLANT TRANSACTION COSTS-OR | OR | -9 | 0 | -9 | 0 | 0 | 0 | 0 | |
| 1823993 Total | | | | | -9 | 0 | -9 | 0 | 0 | 0 | 0 | 0 |



Regulatory Assessts

Average of Monthly Averages Ending - December 2017
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

| Primary Account | Secondary Account | Alloc | Total | Calif | Oregon | Wash | Wyoming | Utah | Idaho | FERC | Other |
|----------------------|----------------------|--------|-------------------------------------|---------|--------|--------|---------|--------|---------|--------|---------|
| 1823995 | OTH REG ASSET-NON CO | 187062 | CHOLLA PLANT TRANSACTION COSTS-ID | 0 | 0 | 0 | 0 | 0 | 0 | -6 | 0 |
| 1823995 Total | | | | -6 | 0 | 0 | 0 | 0 | 0 | -6 | 0 |
| 1823999 | REGULATORY ASST-OTH | 186011 | DSM Reg Asset - Accruals - CA | 265 | 0 | 0 | 0 | 0 | 0 | 0 | 265 |
| 1823999 | REGULATORY ASST-OTH | 186015 | DSM Reg Asset - Balancing Acct - CA | -818 | 0 | 0 | 0 | 0 | 0 | 0 | -818 |
| 1823999 | REGULATORY ASST-OTH | 186021 | DSM Reg Asset - Accruals - ID | 271 | 0 | 0 | 0 | 0 | 0 | 0 | 271 |
| 1823999 | REGULATORY ASST-OTH | 186025 | DSM Reg Asset - Balancing Acct - ID | -876 | 0 | 0 | 0 | 0 | 0 | 0 | -876 |
| 1823999 | REGULATORY ASST-OTH | 186035 | DSM Reg Asset - Balancing Acct - OR | 14 | 0 | 0 | 0 | 0 | 0 | 0 | 14 |
| 1823999 | REGULATORY ASST-OTH | 186041 | DSM Reg Asset - Accruals - UT | 4,301 | 0 | 0 | 0 | 0 | 0 | 0 | 4,301 |
| 1823999 | REGULATORY ASST-OTH | 186045 | DSM Reg Asset - Balancing Acct - UT | -36,506 | 0 | 0 | 0 | 0 | 0 | 0 | -36,506 |
| 1823999 | REGULATORY ASST-OTH | 186051 | DSM Reg Asset - Accruals - WA | 893 | 0 | 0 | 0 | 0 | 0 | 0 | 893 |
| 1823999 | REGULATORY ASST-OTH | 186055 | DSM Reg Asset - Balancing Acct - WA | -269 | 0 | 0 | 0 | 0 | 0 | 0 | -269 |
| 1823999 | REGULATORY ASST-OTH | 186061 | DSM Reg Asset - Accruals - WY | 634 | 0 | 0 | 0 | 0 | 0 | 0 | 634 |
| 1823999 | REGULATORY ASST-OTH | 186065 | DSM Reg Asset - Balancing Acct - WY | 3,973 | 0 | 0 | 0 | 0 | 0 | 0 | 3,973 |
| 1823999 Total | | | | -28,119 | 0 | 0 | 0 | 0 | 0 | 0 | -28,119 |
| Grand Total | | | | 282,251 | -1,626 | -5,545 | -88 | 60,667 | 140,355 | 27,017 | 99 |
| | | | | | | | | | | | 61,373 |

B17.DEPRECIATION RESERVE



Depreciation Reserve

Average of Monthly Averages Ending - December 2017
 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 | -27,911 | 0 | 0 | -18,790 | -2,680 | -14 | 0 |
| 1080000 | AC PR DPR EL PL SR | 3102000 | LAND RIGHTS | JBG | -145 | -6 | -106 | 0 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | 3103000 | WATER RIGHTS | CAGE | -14,377 | 0 | 0 | -9,678 | -1,380 | -7 | 0 |
| 1080000 | AC PR DPR EL PL SR | 3103000 | WATER RIGHTS | JBG | -96 | -4 | -71 | -22 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | 3110000 | STRUCTURES AND IMPROVEMENTS | CAGE | -389,480 | 0 | 0 | -89,678 | -37,399 | -201 | 0 |
| 1080000 | AC PR DPR EL PL SR | 3110000 | STRUCTURES AND IMPROVEMENTS | CAGW | -32,512 | -1,409 | -23,788 | -7,315 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | 3110000 | STRUCTURES AND IMPROVEMENTS | JBG | -79,972 | -3,465 | -58,514 | -17,992 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | 3120000 | BOILER PLANT EQUIPMENT | CAGE | -1,338,491 | 0 | 0 | -308,187 | -901,087 | -691 | 0 |
| 1080000 | AC PR DPR EL PL SR | 3120000 | BOILER PLANT EQUIPMENT | CAGW | -70,057 | -3,036 | -51,259 | -15,762 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | 3120000 | BOILER PLANT EQUIPMENT | JBG | -353,551 | -15,320 | -258,688 | -79,543 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | 3140000 | TURBOGENERATOR UNITS | CAGE | -310,220 | 0 | 0 | -71,428 | -208,844 | -160 | 0 |
| 1080000 | AC PR DPR EL PL SR | 3140000 | TURBOGENERATOR UNITS | CAGW | -18,378 | -796 | -13,447 | -4,135 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | 3140000 | TURBOGENERATOR UNITS | JBG | -78,313 | -3,393 | -57,300 | -17,619 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | 3150000 | ACCESSORY ELECTRIC EQUIPMENT | CAGE | -184,232 | 0 | 0 | -42,419 | -124,027 | -95 | 0 |
| 1080000 | AC PR DPR EL PL SR | 3150000 | ACCESSORY ELECTRIC EQUIPMENT | CAGW | -5,076 | -220 | -3,714 | -1,142 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | 3150000 | ACCESSORY ELECTRIC EQUIPMENT | JBG | -35,081 | -1,520 | -25,668 | -7,893 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | 3157000 | ACCESSORY ELECTRIC EQUIP-SUPV & ALARM | CAGE | -3 | 0 | 0 | -1 | -2 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | 3157000 | ACCESSORY ELECTRIC EQUIP-SUPV & ALARM | JBG | -32 | -1 | -24 | -7 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | 3160000 | MISCELLANEOUS POWER PLANT EQUIPMENT | CAGE | -14,303 | 0 | 0 | -3,293 | -9,629 | -7 | 0 |
| 1080000 | AC PR DPR EL PL SR | 3160000 | MISCELLANEOUS POWER PLANT EQUIPMENT | CAGW | -199 | -9 | -146 | -45 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | 3160000 | MISCELLANEOUS POWER PLANT EQUIPMENT | JBG | -2,344 | -102 | -1,715 | -527 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | 3302000 | LAND RIGHTS | CAGE | -44 | 0 | 0 | -10 | -29 | -4 | 0 |
| 1080000 | AC PR DPR EL PL SR | 3302000 | LAND RIGHTS | CAGW | -3,861 | -167 | -2,825 | -869 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | 3303000 | WATER RIGHTS | CAGE | -108 | 0 | 0 | -25 | -73 | -10 | 0 |
| 1080000 | AC PR DPR EL PL SR | 3304000 | FLOOD RIGHTS | CAGE | -65 | 0 | 0 | -15 | -44 | -6 | 0 |
| 1080000 | AC PR DPR EL PL SR | 3304000 | FLOOD RIGHTS | CAGW | -212 | -9 | -155 | -48 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | 3305000 | LAND RIGHTS - FISH/WILDLIFE | CAGW | -158 | -7 | -115 | -35 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | 3310000 | STRUCTURES AND IMPROVE | CAGE | -4,990 | -102 | -1,715 | -527 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | 3310000 | STRUCTURES AND IMPROVE | CAGW | -13 | -1 | -10 | -3 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | 3310000 | STRUCTURES AND IMPROVE | CAGE | -1,814 | 0 | 0 | -418 | -1,221 | -1 | 0 |
| 1080000 | AC PR DPR EL PL SR | 3311000 | STRUCTURES AND IMPROVE-PRODUCTION | CAGW | -28,262 | -1,225 | -20,679 | -6,358 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | 3312000 | STRUCTURES AND IMPROVE-FISH/WILDLIFE | CAGE | -125 | 0 | 0 | -29 | -84 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | 3312000 | STRUCTURES AND IMPROVE-FISH/WILDLIFE | CAGW | -21,567 | -935 | -15,780 | -4,852 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | 3313000 | STRUCTURES AND IMPROVE-RECREATION | CAGE | -1,147 | 0 | 0 | -264 | -772 | -1 | 0 |
| 1080000 | AC PR DPR EL PL SR | 3313000 | STRUCTURES AND IMPROVE-RECREATION | CAGW | -5,806 | -252 | -4,248 | -1,306 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | 3320000 | "RESERVOIRS, DAMS & WATERWAYS" | CAGE | -17,460 | 0 | 0 | -4,020 | -11,754 | -9 | 0 |
| 1080000 | AC PR DPR EL PL SR | 3320000 | "RESERVOIRS, DAMS & WATERWAYS" | CAGW | -379 | -16 | -277 | -85 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | 3321000 | "RESERVOIRS, DAMS, & WTRWYS-PRODUCTION" | CAGE | -22,354 | 0 | 0 | -5,147 | -15,049 | -12 | 0 |
| 1080000 | AC PR DPR EL PL SR | 3321000 | "RESERVOIRS, DAMS, & WTRWYS-PRODUCTION" | CAGW | -156,357 | -6,775 | -114,404 | -35,178 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | 3322000 | "RESERVOIRS, DAMS, & WTRWYS-FISH/WILDLIF | CAGE | -250 | 0 | 0 | -58 | -169 | -24 | 0 |
| 1080000 | AC PR DPR EL PL SR | 3322000 | "RESERVOIRS, DAMS, & WTRWYS-FISH/WILDLIF | CAGW | -5,750 | -249 | -4,207 | -1,294 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | 3323000 | "RESERVOIRS, DAMS, & WTRWYS-RECREATION" | CAGE | -43 | 0 | 0 | -10 | -29 | -4 | 0 |



Depreciation Reserve

Average of Monthly Averages Ending - December 2017
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

| Primary Account | Secondary Account | Allot | Total | Calif | Oregon | Wash | Wyoming | Utah | Idaho | FERC | Other |
|-----------------|---|-------|----------|--------|---------|---------|----------|----------|---------|------|-------|
| 1080000 | AC PR DPR EL PL SR | CAGW | -72 | -3 | -53 | -16 | 0 | 0 | 0 | 0 | 0 |
| 1080000 | "RESERVOIRS, DAMS, & WTRWYS-RECREATION" | CAGW | -19,250 | 0 | 0 | 0 | -4,432 | -12,960 | -1,848 | -10 | 0 |
| 1080000 | AC PR DPR EL PL SR | CAGE | -44,768 | -1,940 | -32,756 | -10,072 | 0 | 0 | 0 | 0 | 0 |
| 1080000 | "WATER WHEELS, TURB & GENERATORS" | CAGW | -25,400 | -1,101 | -18,584 | -5,714 | 0 | -4,217 | -602 | -3 | 0 |
| 1080000 | AC PR DPR EL PL SR | CAGE | -6 | 0 | 0 | 0 | -1 | -4 | -1 | 0 | 0 |
| 1080000 | ACCESSORY ELECTRIC EQUIPMENT | CAGW | -2,484 | -108 | -1,817 | -559 | 0 | 0 | 0 | 0 | 0 |
| 1080000 | ACCESSORY ELECT EQUIP - SUPV & ALARM | CAGW | -114 | 0 | 0 | 0 | -26 | -76 | -11 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | CAGE | -1,293 | -56 | -946 | -291 | 0 | 0 | 0 | 0 | 0 |
| 1080000 | MISC POWER PLANT EQUIP | CAGW | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1080000 | MISC POWER PLANT EQUIP - PRODUCTION | CAGW | -986 | 0 | 0 | 0 | -227 | -664 | -95 | -1 | 0 |
| 1080000 | AC PR DPR EL PL SR | CAGE | -7,452 | -323 | -5,452 | -1,676 | 0 | 0 | 0 | 0 | 0 |
| 1080000 | "ROADS, RAILROADS & BRIDGES" | CAGW | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | CAGE | -29,015 | 0 | 0 | 0 | -6,681 | -19,533 | -2,786 | -15 | 0 |
| 1080000 | STRUCTURES & IMPROVEMENTS | CAGW | -19,263 | -835 | -14,095 | -4,334 | 0 | 0 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | CAGE | -2,609 | 0 | 0 | 0 | -601 | -1,756 | -251 | -1 | 0 |
| 1080000 | "FUEL HOLDERS, PRODUCERS, ACCES" | CAGW | -478 | -21 | -350 | -108 | 0 | 0 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | CAGE | -437,715 | 0 | 0 | 0 | -100,784 | -294,674 | -42,031 | -226 | 0 |
| 1080000 | PRIME MOVERS | CAGW | -49,859 | 0 | 0 | 0 | 0 | -33,566 | -4,788 | -26 | 0 |
| 1080000 | AC PR DPR EL PL SR | CAGE | -46,314 | -2,007 | -33,887 | -10,420 | 0 | 0 | 0 | 0 | 0 |
| 1080000 | GENERATORS | CAGW | -40,119 | 0 | 0 | 0 | -9,237 | -27,008 | -3,852 | -21 | 0 |
| 1080000 | AC PR DPR EL PL SR | CAGE | -27,657 | -1,198 | -20,236 | -6,222 | 0 | 0 | 0 | 0 | 0 |
| 1080000 | ACCESSORY ELECTRIC EQUIPMENT | CAGW | -1,784 | 0 | 0 | 0 | -411 | -1,201 | -171 | -1 | 0 |
| 1080000 | AC PR DPR EL PL SR | CAGE | -1,135 | -49 | -831 | -255 | 0 | 0 | 0 | 0 | 0 |
| 1080000 | MISCELLANEOUS PWR PLANT EQUIP | CAGW | -27,861 | 0 | 0 | 0 | -6,415 | -18,757 | -2,675 | -14 | 0 |
| 1080000 | AC PR DPR EL PL SR | CAGE | -13,648 | -591 | -9,986 | -3,071 | 0 | 0 | 0 | 0 | 0 |
| 1080000 | LAND RIGHTS | JBG | -1,323 | -57 | -968 | -298 | 0 | 0 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | JBG | -75 | -1 | -19 | -6 | -11 | -33 | -5 | 0 | 0 |
| 1080000 | LAND RIGHTS | SG | -30,166 | 0 | 0 | 0 | -6,946 | -20,308 | -2,897 | -16 | 0 |
| 1080000 | AC PR DPR EL PL SR | CAGE | -9,697 | -420 | -7,095 | -2,182 | 0 | 0 | 0 | 0 | 0 |
| 1080000 | STRUCTURES & IMPROVEMENTS | CAGW | -416 | -18 | -304 | -93 | 0 | 0 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | JBG | -3 | 0 | -1 | 0 | 0 | -1 | 0 | 0 | 0 |
| 1080000 | STRUCTURES & IMPROVEMENTS | SG | -271,879 | 0 | 0 | 0 | -62,600 | -183,032 | -26,107 | -140 | 0 |
| 1080000 | STATION EQUIPMENT | CAGE | -113,423 | -4,915 | -82,990 | -25,518 | 0 | 0 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | CAGW | -6,834 | -296 | -5,000 | -1,537 | 0 | 0 | 0 | 0 | 0 |
| 1080000 | STATION EQUIPMENT | JBG | -22,425 | 0 | 0 | 0 | -5,163 | -15,097 | -2,153 | -12 | 0 |
| 1080000 | AC PR DPR EL PL SR | CAGE | -9,387 | -407 | -6,868 | -2,112 | 0 | 0 | 0 | 0 | 0 |
| 1080000 | STATION EQUIPMENT, STEP-UP TRANSFORMERS | CAGW | -2,769 | -120 | -2,026 | -623 | 0 | 0 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | JBG | -3,328 | 0 | 0 | 0 | -766 | -2,240 | -320 | -2 | 0 |
| 1080000 | STATION EQUIPMENT, STEP-UP TRANSFORMERS | CAGE | -1,416 | -61 | -1,036 | -319 | 0 | 0 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | CAGW | -45 | -2 | -33 | -10 | 0 | 0 | 0 | 0 | 0 |
| 1080000 | STATION EQUIPMENT-SUPERVISORY & ALARM | JBG | | | | | | | | | |



Depreciation Reserve

Average of Monthly Averages Ending - December 2017

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 | 3537000 | STATION EQUIPMENT-SUPERVISORY & ALARM | SG | -336 | -5 | -85 | -27 | -51 | -147 | -20 | 0 | |
| 1080000 | AC PR DPR EL PL SR | 3540000 | TOWERS AND FIXTURES | CAGE | -205,800 | 0 | 0 | 0 | -47,385 | -138,547 | -19,762 | -106 | 0 |
| 1080000 | AC PR DPR EL PL SR | 3540000 | TOWERS AND FIXTURES | CAGW | -88,535 | -3,836 | -64,780 | -19,919 | 0 | 0 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | 3540000 | TOWERS AND FIXTURES | JBG | -12,699 | -550 | -9,292 | -2,857 | 0 | 0 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | 3540000 | TOWERS AND FIXTURES | SG | -104 | -2 | -26 | -8 | -16 | -45 | -6 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | 3550000 | POLES AND FIXTURES | CAGE | -218,752 | 0 | 0 | 0 | -50,368 | -147,266 | -21,005 | -113 | 0 |
| 1080000 | AC PR DPR EL PL SR | 3550000 | POLES AND FIXTURES | CAGW | -102,156 | -4,426 | -74,746 | -22,983 | 0 | 0 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | 3550000 | POLES AND FIXTURES | JBG | -3,398 | -147 | -2,486 | -765 | 0 | 0 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | 3550000 | POLES AND FIXTURES | SG | -314 | -5 | -80 | -26 | -48 | -137 | -19 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | 3560000 | OVERHEAD CONDUCTORS & DEVICES | CAGE | -283,222 | 0 | 0 | 0 | -65,212 | -190,668 | -27,196 | -146 | 0 |
| 1080000 | AC PR DPR EL PL SR | 3560000 | OVERHEAD CONDUCTORS & DEVICES | CAGW | -164,835 | -7,142 | -120,608 | -37,085 | 0 | 0 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | 3560000 | OVERHEAD CONDUCTORS & DEVICES | JBG | -13,679 | -593 | -10,008 | -3,077 | 0 | 0 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | 3560000 | OVERHEAD CONDUCTORS & DEVICES | SG | -246 | -4 | -62 | -20 | -37 | -108 | -15 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | 3570000 | UNDERGROUND CONDUIT | CAGE | -913 | 0 | 0 | 0 | -210 | -615 | -88 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | 3570000 | UNDERGROUND CONDUIT | CAGW | -34 | -1 | -25 | -8 | 0 | 0 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | 3580000 | UNDERGROUND CONDUCTORS & DEVICES | CAGE | -2,276 | 0 | 0 | 0 | -524 | -1,532 | -219 | -1 | 0 |
| 1080000 | AC PR DPR EL PL SR | 3580000 | UNDERGROUND CONDUCTORS & DEVICES | CAGW | -68 | -3 | -50 | -15 | 0 | 0 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | 3590000 | ROADS AND TRAILS | CAGE | -1,861 | 0 | 0 | 0 | -428 | -1,253 | -179 | -1 | 0 |
| 1080000 | AC PR DPR EL PL SR | 3590000 | ROADS AND TRAILS | CAGW | -2,857 | -124 | -2,091 | -643 | 0 | 0 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | 3590000 | ROADS AND TRAILS | JBG | -1 | 0 | -1 | 0 | 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 | 0 |
| 1080000 | AC PR DPR EL PL SR | 3602000 | LAND RIGHTS | CA | -722 | -722 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | 3602000 | LAND RIGHTS | IDU | -590 | 0 | 0 | 0 | 0 | 0 | -590 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | 3602000 | LAND RIGHTS | OR | -2,919 | 0 | -2,919 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | 3602000 | LAND RIGHTS | UT | -3,001 | 0 | 0 | 0 | 0 | -3,001 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | 3602000 | LAND RIGHTS | WA | -177 | 0 | 0 | -177 | 0 | 0 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | 3602000 | LAND RIGHTS | WYP | -1,285 | 0 | 0 | 0 | -1,285 | 0 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | 3602000 | LAND RIGHTS | WYU | -952 | 0 | 0 | 0 | -952 | 0 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | 3610000 | STRUCTURES & IMPROVEMENTS | CA | -1,262 | -1,262 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | 3610000 | STRUCTURES & IMPROVEMENTS | IDU | -667 | 0 | 0 | 0 | 0 | 0 | -667 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | 3610000 | STRUCTURES & IMPROVEMENTS | OR | -7,123 | 0 | -7,123 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | 3610000 | STRUCTURES & IMPROVEMENTS | UT | -11,235 | 0 | 0 | 0 | 0 | -11,235 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | 3610000 | STRUCTURES & IMPROVEMENTS | WA | -1,048 | 0 | 0 | -1,048 | 0 | 0 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | 3610000 | STRUCTURES & IMPROVEMENTS | WYP | -3,456 | 0 | 0 | 0 | -3,456 | 0 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | 3610000 | STRUCTURES & IMPROVEMENTS | WYU | -498 | 0 | 0 | 0 | -498 | 0 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | 3620000 | STATION EQUIPMENT | CA | -7,264 | -7,264 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | 3620000 | STATION EQUIPMENT | IDU | -11,789 | 0 | 0 | 0 | 0 | 0 | -11,789 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | 3620000 | STATION EQUIPMENT | OR | -78,739 | 0 | -78,739 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | 3620000 | STATION EQUIPMENT | UT | -109,933 | 0 | 0 | 0 | 0 | -109,933 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | 3620000 | STATION EQUIPMENT | WA | -20,574 | 0 | 0 | -20,574 | 0 | 0 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | 3620000 | STATION EQUIPMENT | WYP | -37,768 | 0 | 0 | 0 | -37,768 | 0 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | 3620000 | STATION EQUIPMENT | WYU | -3,010 | 0 | 0 | 0 | -3,010 | 0 | 0 | 0 | 0 |



Depreciation Reserve

Average of Monthly Averages Ending - December 2017
 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 | 3627000 | -199 | -199 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | 3627000 | -152 | -152 | 0 | 0 | 0 | 0 | -152 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | 3627000 | -1,124 | -1,124 | 0 | -1,124 | 0 | 0 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | 3627000 | -1,376 | -1,376 | 0 | 0 | 0 | -1,376 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | 3627000 | -367 | -367 | 0 | -367 | 0 | 0 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | 3627000 | -716 | -716 | 0 | 0 | -716 | 0 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | 3627000 | -22 | -22 | 0 | 0 | -22 | 0 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | 3640000 | -36,884 | -36,884 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | 3640000 | -38,130 | -38,130 | 0 | 0 | 0 | 0 | -38,130 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | 3640000 | -252,861 | -252,861 | 0 | -252,861 | 0 | 0 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | 3640000 | -149,580 | -149,580 | 0 | 0 | 0 | -149,580 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | 3640000 | -65,860 | -65,860 | 0 | -65,860 | 0 | 0 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | 3640000 | -63,874 | -63,874 | 0 | 0 | -63,874 | 0 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | 3640000 | -14,393 | -14,393 | 0 | 0 | -14,393 | 0 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | 3650000 | -18,540 | -18,540 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | 3650000 | -16,817 | -16,817 | 0 | 0 | 0 | 0 | -16,817 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | 3650000 | -129,103 | -129,103 | 0 | -129,103 | 0 | 0 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | 3650000 | -83,017 | -83,017 | 0 | 0 | 0 | -83,017 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | 3650000 | -32,270 | -32,270 | 0 | -32,270 | 0 | 0 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | 3650000 | -35,637 | -35,637 | 0 | 0 | -35,637 | 0 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | 3650000 | -4,800 | -4,800 | 0 | 0 | -4,800 | 0 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | 3660000 | -11,447 | -11,447 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | 3660000 | -4,219 | -4,219 | 0 | 0 | 0 | 0 | -4,219 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | 3660000 | -43,648 | -43,648 | 0 | -43,648 | 0 | 0 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | 3660000 | -78,613 | -78,613 | 0 | 0 | 0 | -78,613 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | 3660000 | -10,367 | -10,367 | 0 | -10,367 | 0 | 0 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | 3660000 | -9,445 | -9,445 | 0 | 0 | -9,445 | 0 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | 3660000 | -2,883 | -2,883 | 0 | 0 | -2,883 | 0 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | 3670000 | -13,325 | -13,325 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | 3670000 | -13,498 | -13,498 | 0 | 0 | 0 | 0 | -13,498 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | 3670000 | -83,405 | -83,405 | 0 | -83,405 | 0 | 0 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | 3670000 | -218,958 | -218,958 | 0 | 0 | 0 | -218,958 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | 3670000 | -12,419 | -12,419 | 0 | -12,419 | 0 | 0 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | 3670000 | -23,192 | -23,192 | 0 | 0 | -23,192 | 0 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | 3670000 | -14,499 | -14,499 | 0 | 0 | -14,499 | 0 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | 3680000 | -29,423 | -29,423 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | 3680000 | -27,878 | -27,878 | 0 | 0 | 0 | 0 | -27,878 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | 3680000 | -228,537 | -228,537 | 0 | -228,537 | 0 | 0 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | 3680000 | -125,802 | -125,802 | 0 | 0 | 0 | -125,802 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | 3680000 | -57,235 | -57,235 | 0 | 0 | -57,235 | 0 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | 3680000 | -40,132 | -40,132 | 0 | 0 | -40,132 | 0 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | 3680000 | -6,398 | -6,398 | 0 | 0 | -6,398 | 0 | 0 | 0 | 0 |



Depreciation Reserve

Average of Monthly Averages Ending - December 2017
 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 | CA | -2,898 | -2,898 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | IDU | -4,789 | -4,789 | 0 | 0 | 0 | 0 | -4,789 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | OR | -35,469 | -35,469 | 0 | -35,469 | 0 | 0 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | UT | -38,337 | -38,337 | 0 | 0 | 0 | -38,337 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | WA | -8,218 | -8,218 | 0 | -8,218 | 0 | 0 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | WYP | -5,606 | -5,606 | 0 | 0 | -5,606 | 0 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | WYU | -830 | -830 | 0 | 0 | -830 | 0 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | CA | -5,860 | -5,860 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | IDU | -12,033 | -12,033 | 0 | 0 | 0 | 0 | -12,033 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | OR | -85,894 | -85,894 | 0 | -85,894 | 0 | 0 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | UT | -61,977 | -61,977 | 0 | 0 | 0 | -61,977 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | WA | -18,365 | -18,365 | 0 | -18,365 | 0 | 0 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | WYP | -13,597 | -13,597 | 0 | 0 | -13,597 | 0 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | WYU | -3,572 | -3,572 | 0 | 0 | -3,572 | 0 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | CA | -2,222 | -2,222 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | IDU | -9,996 | -9,996 | 0 | 0 | 0 | 0 | -9,996 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | OR | -34,246 | -34,246 | 0 | -34,246 | 0 | 0 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | UT | -40,637 | -40,637 | 0 | 0 | 0 | -40,637 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | WA | -4,491 | -4,491 | 0 | -4,491 | 0 | 0 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | WYP | -4,322 | -4,322 | 0 | 0 | -4,322 | 0 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | WYU | -1,124 | -1,124 | 0 | 0 | -1,124 | 0 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | CA | -208 | -208 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | IDU | -142 | -142 | 0 | 0 | 0 | 0 | -142 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | OR | -2,120 | -2,120 | 0 | -2,120 | 0 | 0 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | UT | -3,414 | -3,414 | 0 | 0 | 0 | -3,414 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | WA | -363 | -363 | 0 | 0 | -363 | 0 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | WYP | -873 | -873 | 0 | 0 | -873 | 0 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | WYU | -142 | -142 | 0 | 0 | -142 | 0 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | CA | -577 | -577 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | IDU | -445 | -445 | 0 | 0 | 0 | 0 | -445 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | OR | -10,807 | -10,807 | 0 | -10,807 | 0 | 0 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | UT | -12,541 | -12,541 | 0 | 0 | 0 | -12,541 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | WA | -2,080 | -2,080 | 0 | -2,080 | 0 | 0 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | WYP | -3,402 | -3,402 | 0 | 0 | -3,402 | 0 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | WYU | -1,104 | -1,104 | 0 | 0 | -1,104 | 0 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | CAGE | -1 | -1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | IDU | -4 | -4 | 0 | 0 | 0 | 0 | -4 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | UT | -29 | -29 | 0 | 0 | 0 | -29 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | WA | -14 | -14 | 0 | 0 | -14 | 0 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | WYP | -6 | -6 | 0 | 0 | -6 | 0 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | WYU | -687 | -687 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | CA | -345 | -345 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | CAEE | -223 | -223 | 0 | 0 | -88 | -223 | -34 | 0 | 0 |



Depreciation Reserve

Average of Monthly Averages Ending - December 2017
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

| Primary Account | Secondary Account | Alloc | Total | Calif | Oregon | Wash | Wyoming | Utah | Idaho | FERC | Other |
|-----------------|--------------------|---------|---|-------|---------|------|---------|--------|---------|--------|-------|
| 1080000 | AC PR DPR EL PL SR | 3900000 | STRUCTURES AND IMPROVEMENTS | CAGE | -1,560 | 0 | 0 | -359 | -1,050 | -150 | 0 |
| 1080000 | AC PR DPR EL PL SR | 3900000 | STRUCTURES AND IMPROVEMENTS | CAGW | -1,161 | -50 | -850 | 0 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | 3900000 | STRUCTURES AND IMPROVEMENTS | CN | -2,149 | -53 | -677 | -164 | -1,015 | -89 | 0 |
| 1080000 | AC PR DPR EL PL SR | 3900000 | STRUCTURES AND IMPROVEMENTS | IDU | -4,659 | 0 | 0 | 0 | 0 | -4,659 | 0 |
| 1080000 | AC PR DPR EL PL SR | 3900000 | STRUCTURES AND IMPROVEMENTS | JBG | -10 | 0 | -7 | 0 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | 3900000 | STRUCTURES AND IMPROVEMENTS | OR | -9,624 | 0 | -9,624 | 0 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | 3900000 | STRUCTURES AND IMPROVEMENTS | SO | -28,761 | -571 | -6,914 | -4,260 | -13,216 | -1,827 | -8 |
| 1080000 | AC PR DPR EL PL SR | 3900000 | STRUCTURES AND IMPROVEMENTS | UT | -12,307 | 0 | 0 | 0 | -12,307 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | 3900000 | STRUCTURES AND IMPROVEMENTS | WA | -6,962 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | 3900000 | STRUCTURES AND IMPROVEMENTS | WYP | -1,463 | 0 | 0 | -1,463 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | 3900000 | STRUCTURES AND IMPROVEMENTS | WYU | -1,496 | 0 | 0 | -1,496 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | 3910000 | OFFICE FURNITURE | CA | -70 | -70 | 0 | 0 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | 3910000 | OFFICE FURNITURE | CAEE | -3 | 0 | 0 | -1 | -2 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | 3910000 | OFFICE FURNITURE | CAGE | -697 | 0 | 0 | -160 | -469 | -67 | 0 |
| 1080000 | AC PR DPR EL PL SR | 3910000 | OFFICE FURNITURE | CAGW | -54 | -2 | -39 | -12 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | 3910000 | OFFICE FURNITURE | CN | -2,264 | -56 | -713 | -160 | -1,069 | -94 | 0 |
| 1080000 | AC PR DPR EL PL SR | 3910000 | OFFICE FURNITURE | IDU | -38 | 0 | 0 | 0 | 0 | -38 | 0 |
| 1080000 | AC PR DPR EL PL SR | 3910000 | OFFICE FURNITURE | JBG | -107 | -5 | -78 | -24 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | 3910000 | OFFICE FURNITURE | OR | -869 | 0 | -869 | 0 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | 3910000 | OFFICE FURNITURE | SO | -15,881 | -315 | -3,818 | -1,086 | -7,297 | -1,009 | -4 |
| 1080000 | AC PR DPR EL PL SR | 3910000 | OFFICE FURNITURE | UT | -243 | 0 | 0 | 0 | -243 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | 3910000 | OFFICE FURNITURE | WA | -32 | 0 | 0 | -32 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | 3910000 | OFFICE FURNITURE | WYP | -262 | 0 | 0 | -262 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | 3910000 | OFFICE FURNITURE | WYU | -9 | 0 | 0 | -9 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | 3912000 | COMPUTER EQUIPMENT - PERSONAL COMPUTERS | CA | -93 | -93 | 0 | 0 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | 3912000 | COMPUTER EQUIPMENT - PERSONAL COMPUTERS | CAEE | -75 | 0 | 0 | -19 | -49 | -7 | 0 |
| 1080000 | AC PR DPR EL PL SR | 3912000 | COMPUTER EQUIPMENT - PERSONAL COMPUTERS | CAGE | -812 | 0 | 0 | -187 | -546 | -78 | 0 |
| 1080000 | AC PR DPR EL PL SR | 3912000 | COMPUTER EQUIPMENT - PERSONAL COMPUTERS | CAGW | -196 | -9 | -144 | -44 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | 3912000 | COMPUTER EQUIPMENT - PERSONAL COMPUTERS | CN | -1,871 | -46 | -589 | -132 | -883 | -77 | 0 |
| 1080000 | AC PR DPR EL PL SR | 3912000 | COMPUTER EQUIPMENT - PERSONAL COMPUTERS | IDU | -271 | 0 | 0 | 0 | 0 | -271 | 0 |
| 1080000 | AC PR DPR EL PL SR | 3912000 | COMPUTER EQUIPMENT - PERSONAL COMPUTERS | JBG | -157 | -7 | -115 | -35 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | 3912000 | COMPUTER EQUIPMENT - PERSONAL COMPUTERS | OR | -1,085 | 0 | -1,085 | 0 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | 3912000 | COMPUTER EQUIPMENT - PERSONAL COMPUTERS | SO | -18,879 | -375 | -4,538 | -1,290 | -8,675 | -1,199 | -5 |
| 1080000 | AC PR DPR EL PL SR | 3912000 | COMPUTER EQUIPMENT - PERSONAL COMPUTERS | UT | -1,037 | 0 | 0 | 0 | -1,037 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | 3912000 | COMPUTER EQUIPMENT - PERSONAL COMPUTERS | WA | -166 | 0 | 0 | -166 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | 3912000 | COMPUTER EQUIPMENT - PERSONAL COMPUTERS | WYP | -879 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | 3912000 | COMPUTER EQUIPMENT - PERSONAL COMPUTERS | WYU | -47 | 0 | 0 | -47 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | 3913000 | OFFICE EQUIPMENT | CAGE | -40 | 0 | 0 | -9 | -27 | -4 | 0 |
| 1080000 | AC PR DPR EL PL SR | 3913000 | OFFICE EQUIPMENT | CAGW | -26 | -1 | -19 | -6 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | 3913000 | OFFICE EQUIPMENT | CN | -5 | 0 | -2 | 0 | -2 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | 3913000 | OFFICE EQUIPMENT | IDU | -1 | 0 | 0 | 0 | 0 | -1 | 0 |
| 1080000 | AC PR DPR EL PL SR | 3913000 | OFFICE EQUIPMENT | OR | -9 | 0 | -9 | 0 | 0 | 0 | 0 |



Depreciation Reserve

Average of Monthly Averages Ending - December 2017
 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 3913000 OFFICE EQUIPMENT | SO | -194 | -4 | -47 | -13 | -29 | -89 | -12 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR 3913000 OFFICE EQUIPMENT | UT | 0 | 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 | 0 |
| 1080000 | AC PR DPR EL PL SR 3913000 OFFICE EQUIPMENT | WYU | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR 3920100 1/4 TON MINI-PICKUPS AND VANS | CA | -32 | -32 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR 3920100 1/4 TON MINI-PICKUPS AND VANS | CAEE | -75 | 0 | 0 | 0 | -19 | -49 | -7 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR 3920100 1/4 TON MINI-PICKUPS AND VANS | CAGE | -240 | 0 | 0 | 0 | -55 | -162 | -23 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR 3920100 1/4 TON MINI-PICKUPS AND VANS | CAGW | -63 | -3 | -46 | -14 | 0 | 0 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR 3920100 1/4 TON MINI-PICKUPS AND VANS | IDU | -184 | 0 | 0 | 0 | 0 | 0 | -184 | 0 | 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 | 0 |
| 1080000 | AC PR DPR EL PL SR 3920100 1/4 TON MINI-PICKUPS AND VANS | OR | -942 | 0 | -942 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR 3920100 1/4 TON MINI-PICKUPS AND VANS | SO | -582 | -12 | -140 | -40 | -86 | -267 | -37 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR 3920100 1/4 TON MINI-PICKUPS AND VANS | UT | -1,490 | 0 | 0 | 0 | 0 | -1,490 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR 3920100 1/4 TON MINI-PICKUPS AND VANS | WA | -183 | 0 | 0 | -183 | 0 | 0 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR 3920100 1/4 TON MINI-PICKUPS AND VANS | WYP | -224 | 0 | 0 | 0 | -224 | 0 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR 3920100 1/4 TON MINI-PICKUPS AND VANS | WYU | -4 | 0 | 0 | 0 | -4 | 0 | 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 | 0 |
| 1080000 | AC PR DPR EL PL SR 3920200 MID AND FULL SIZE AUTOMOBILES | JBG | -9 | 0 | -6 | -2 | 0 | 0 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR 3920200 MID AND FULL SIZE AUTOMOBILES | OR | -18 | 0 | -18 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR 3920200 MID AND FULL SIZE AUTOMOBILES | SO | -65 | -1 | -16 | -4 | -10 | -30 | -4 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR 3920200 MID AND FULL SIZE AUTOMOBILES | UT | -122 | 0 | 0 | 0 | 0 | -122 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR 3920200 MID AND FULL SIZE AUTOMOBILES | WA | -26 | 0 | 0 | -26 | 0 | 0 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR 3920200 MID AND FULL SIZE AUTOMOBILES | WYP | -34 | 0 | 0 | 0 | -34 | 0 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR 3920200 MID AND FULL SIZE AUTOMOBILES | CA | -283 | -283 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR 3920200 MID AND FULL SIZE AUTOMOBILES | CAEE | -98 | 0 | 0 | 0 | -25 | -63 | -10 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR 3920400 1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK | CAGE | -3,060 | 0 | 0 | 0 | -704 | -2,060 | -294 | -2 | 0 |
| 1080000 | AC PR DPR EL PL SR 3920400 1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK | CAGW | -948 | -41 | -693 | -213 | 0 | 0 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR 3920400 1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK | IDU | -815 | 0 | 0 | 0 | 0 | 0 | -815 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR 3920400 1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK | JBG | -462 | -20 | -338 | -104 | 0 | 0 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR 3920400 1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK | OR | -3,283 | 0 | -3,283 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR 3920400 1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK | SO | -904 | -18 | -217 | -62 | -134 | -416 | -57 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR 3920400 1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK | UT | -4,579 | 0 | 0 | 0 | 0 | -4,579 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR 3920400 1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK | WA | -573 | 0 | 0 | -573 | 0 | 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 | 0 |
| 1080000 | AC PR DPR EL PL SR 3920400 1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK | WYU | -250 | 0 | 0 | 0 | -250 | 0 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR 3920500 1 TON AND ABOVE, TWO-AXLE TRUCKS" | CA | -431 | -431 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR 3920500 1 TON AND ABOVE, TWO-AXLE TRUCKS" | CAEE | -157 | 0 | 0 | 0 | -40 | -102 | -15 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR 3920500 1 TON AND ABOVE, TWO-AXLE TRUCKS" | CAGE | -1,663 | 0 | 0 | 0 | -383 | -1,120 | -160 | -1 | 0 |
| 1080000 | AC PR DPR EL PL SR 3920500 1 TON AND ABOVE, TWO-AXLE TRUCKS" | CAGW | -1,104 | -48 | -808 | -248 | 0 | 0 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR 3920500 1 TON AND ABOVE, TWO-AXLE TRUCKS" | IDU | -1,207 | 0 | 0 | 0 | 0 | 0 | -1,207 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR 3920500 1 TON AND ABOVE, TWO-AXLE TRUCKS" | JBG | -112 | -5 | -82 | -25 | 0 | 0 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR 3920500 1 TON AND ABOVE, TWO-AXLE TRUCKS" | OR | -5,349 | 0 | -5,349 | 0 | 0 | 0 | 0 | 0 | 0 |



Depreciation Reserve

Average of Monthly Averages Ending - December 2017
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

| Primary Account | Secondary Account | Allot | Total | Calif | Oregon | Wash | Wyoming | Utah | Idaho | FERC | Other |
|-----------------|--------------------|-------|--------|-------|--------|--------|---------|--------|-------|------|-------|
| 1080000 | AC PR DPR EL PL SR | SO | -568 | -11 | -136 | -39 | -84 | -261 | -36 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | UT | -7,302 | 0 | 0 | 0 | 0 | -7,302 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | WA | -1,575 | 0 | 0 | -1,575 | 0 | 0 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | WYP | -1,390 | 0 | 0 | 0 | -1,390 | 0 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | WYU | -289 | 0 | 0 | 0 | -289 | 0 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | CAEE | -3 | 0 | 0 | 0 | -1 | -2 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | CAGE | -1,144 | 0 | 0 | 0 | -263 | -770 | -110 | -1 | 0 |
| 1080000 | AC PR DPR EL PL SR | CAGW | -469 | -20 | -343 | -106 | 0 | 0 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | JBG | -217 | -9 | -159 | -49 | 0 | 0 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | OR | -56 | 0 | -56 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | SO | -18 | 0 | -4 | -1 | -3 | -8 | -1 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | UT | -96 | 0 | 0 | 0 | 0 | -96 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | CA | -153 | -153 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | CAEE | -18 | 0 | 0 | 0 | 0 | -12 | -2 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | CAGE | -689 | 0 | 0 | 0 | -159 | -464 | -66 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | CAGW | -88 | -4 | -64 | -20 | 0 | 0 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | IDU | -343 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | JBG | -34 | -1 | -25 | -8 | 0 | 0 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | OR | -1,023 | 0 | -1,023 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | SO | -353 | -7 | -85 | -24 | -52 | -162 | -22 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | UT | -1,609 | 0 | 0 | 0 | 0 | -1,609 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | WA | -242 | 0 | 0 | -242 | 0 | 0 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | WYP | -850 | 0 | 0 | 0 | -850 | 0 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | WYU | -169 | 0 | 0 | 0 | -169 | 0 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | CA | -36 | -36 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | CAEE | -4 | 0 | 0 | 0 | -1 | -3 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | CAGE | -193 | 0 | 0 | 0 | -44 | -130 | -19 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | CAGW | -30 | -1 | -22 | -7 | 0 | 0 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | IDU | -43 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | OR | -156 | 0 | -156 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | SO | -24 | 0 | -6 | -2 | -4 | -11 | -2 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | UT | -137 | 0 | 0 | 0 | 0 | -137 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | WA | -31 | 0 | 0 | -31 | 0 | 0 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | WYP | -79 | 0 | 0 | 0 | -79 | 0 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | WYU | -9 | 0 | 0 | 0 | -9 | 0 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | CAGE | -181 | 0 | 0 | 0 | -42 | -122 | -17 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | JBG | -47 | -2 | -34 | -11 | 0 | 0 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | OR | -147 | 0 | -147 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | SO | -201 | -4 | -48 | -14 | -30 | -92 | -13 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | UT | -552 | 0 | 0 | 0 | 0 | -552 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | WA | -129 | 0 | 0 | -129 | 0 | 0 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | WYP | -46 | 0 | 0 | 0 | -46 | 0 | 0 | 0 | 0 |



Depreciation Reserve

Average of Monthly Averages Ending - December 2017
 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 | 3923000 | TRANSPORTATION EQUIPMENT | SO | -917 | -18 | -220 | -63 | -136 | -421 | -58 | 0 |
| 1080000 | AC PR DPR EL PL SR | 3930000 | STORES EQUIPMENT | CA | -112 | -112 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | 3930000 | STORES EQUIPMENT | CAGE | -1,995 | 0 | 0 | 0 | -459 | -1,343 | -192 | -1 |
| 1080000 | AC PR DPR EL PL SR | 3930000 | STORES EQUIPMENT | CAGW | -245 | -11 | -179 | -55 | 0 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | 3930000 | STORES EQUIPMENT | IDU | -209 | 0 | 0 | 0 | 0 | 0 | -209 | 0 |
| 1080000 | AC PR DPR EL PL SR | 3930000 | STORES EQUIPMENT | JBG | -325 | -14 | -238 | -73 | 0 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | 3930000 | STORES EQUIPMENT | OR | -1,494 | 0 | -1,494 | 0 | 0 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | 3930000 | STORES EQUIPMENT | SO | -115 | -2 | -28 | -8 | -17 | -53 | -7 | 0 |
| 1080000 | AC PR DPR EL PL SR | 3930000 | STORES EQUIPMENT | UT | -2,007 | 0 | 0 | 0 | -2,007 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | 3930000 | STORES EQUIPMENT | WA | -389 | 0 | 0 | -389 | 0 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | 3930000 | STORES EQUIPMENT | WYP | -479 | 0 | 0 | 0 | -479 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | 3930000 | STORES EQUIPMENT | WYU | -18 | 0 | 0 | 0 | -18 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | 3940000 | "TLS, SHOP, GAR EQUIPMENT" | CA | -382 | 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 |
| 1080000 | AC PR DPR EL PL SR | 3940000 | "TLS, SHOP, GAR EQUIPMENT" | CAGE | -9,319 | 0 | 0 | 0 | -2,146 | -6,274 | -895 | -5 |
| 1080000 | AC PR DPR EL PL SR | 3940000 | "TLS, SHOP, GAR EQUIPMENT" | CAGW | -1,781 | -77 | -1,303 | -401 | 0 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | 3940000 | "TLS, SHOP, GAR EQUIPMENT" | IDU | -934 | 0 | 0 | 0 | 0 | 0 | -934 | 0 |
| 1080000 | AC PR DPR EL PL SR | 3940000 | "TLS, SHOP, GAR EQUIPMENT" | JBG | -1,748 | -76 | -1,279 | -393 | 0 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | 3940000 | "TLS, SHOP, GAR EQUIPMENT" | OR | -5,313 | 0 | -5,313 | 0 | 0 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | 3940000 | "TLS, SHOP, GAR EQUIPMENT" | SO | -2,913 | -58 | -700 | -199 | -432 | -1,339 | -185 | -1 |
| 1080000 | AC PR DPR EL PL SR | 3940000 | "TLS, SHOP, GAR EQUIPMENT" | UT | -6,501 | 0 | 0 | 0 | -6,501 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | 3940000 | "TLS, SHOP, GAR EQUIPMENT" | WA | -1,557 | 0 | 0 | -1,557 | 0 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | 3940000 | "TLS, SHOP, GAR EQUIPMENT" | WYP | -1,877 | 0 | 0 | 0 | -1,877 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | 3940000 | "TLS, SHOP, GAR EQUIPMENT" | WYU | -283 | 0 | 0 | 0 | -283 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | 3950000 | LABORATORY EQUIPMENT | CA | -143 | -143 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | 3950000 | LABORATORY EQUIPMENT | CAEE | -445 | 0 | 0 | 0 | -113 | -287 | -44 | 0 |
| 1080000 | AC PR DPR EL PL SR | 3950000 | LABORATORY EQUIPMENT | CAGE | -2,602 | 0 | 0 | 0 | -599 | -1,752 | -250 | -1 |
| 1080000 | AC PR DPR EL PL SR | 3950000 | LABORATORY EQUIPMENT | CAGW | -613 | -27 | -448 | -138 | 0 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | 3950000 | LABORATORY EQUIPMENT | IDU | -711 | 0 | 0 | 0 | 0 | 0 | -711 | 0 |
| 1080000 | AC PR DPR EL PL SR | 3950000 | LABORATORY EQUIPMENT | JBG | -79 | -3 | -58 | -18 | 0 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | 3950000 | LABORATORY EQUIPMENT | OR | -3,270 | 0 | -3,270 | 0 | 0 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | 3950000 | LABORATORY EQUIPMENT | SO | -2,400 | -48 | -577 | -164 | -355 | -1,103 | -152 | -1 |
| 1080000 | AC PR DPR EL PL SR | 3950000 | LABORATORY EQUIPMENT | UT | -3,621 | 0 | 0 | 0 | -3,621 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | 3950000 | LABORATORY EQUIPMENT | WA | -660 | 0 | 0 | -660 | 0 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | 3950000 | LABORATORY EQUIPMENT | WYP | -988 | 0 | 0 | 0 | -988 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | 3950000 | LABORATORY EQUIPMENT | WYU | -190 | 0 | 0 | 0 | -190 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | 3960300 | AERIAL LIFT PB TRUCKS, 10000#-16000# GVM | CA | -831 | -831 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | 3960300 | AERIAL LIFT PB TRUCKS, 10000#-16000# GVM | CAGE | -151 | 0 | 0 | 0 | -35 | -102 | -15 | 0 |
| 1080000 | AC PR DPR EL PL SR | 3960300 | AERIAL LIFT PB TRUCKS, 10000#-16000# GVM | CAGW | -140 | -6 | -102 | -32 | 0 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | 3960300 | AERIAL LIFT PB TRUCKS, 10000#-16000# GVM | IDU | -1,077 | 0 | 0 | 0 | 0 | 0 | -1,077 | 0 |
| 1080000 | AC PR DPR EL PL SR | 3960300 | AERIAL LIFT PB TRUCKS, 10000#-16000# GVM | OR | -3,974 | 0 | -3,974 | 0 | 0 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | 3960300 | AERIAL LIFT PB TRUCKS, 10000#-16000# GVM | SO | -352 | -7 | -85 | -24 | -52 | -162 | -22 | 0 |



Depreciation Reserve

Average of Monthly Averages Ending - December 2017
 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 | 3960300 | AERIAL LIFT PB TRUCKS, 10000#-16000# GVM | UT | -4,302 | 0 | 0 | 0 | -4,302 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | 3960300 | AERIAL LIFT PB TRUCKS, 10000#-16000# GVM | WA | -1,263 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | 3960300 | AERIAL LIFT PB TRUCKS, 10000#-16000# GVM | WYP | -1,668 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | 3960300 | AERIAL LIFT PB TRUCKS, 10000#-16000# GVM | WYU | -243 | 0 | 0 | -1,668 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | 3960700 | TWO-AXLE DIGGER/DERRICK LINE TRUCKS | CA | -92 | -92 | 0 | -243 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | 3960700 | TWO-AXLE DIGGER/DERRICK LINE TRUCKS | CAGE | -76 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | 3960700 | TWO-AXLE DIGGER/DERRICK LINE TRUCKS | IDU | -65 | 0 | 0 | -17 | -51 | -7 | 0 |
| 1080000 | AC PR DPR EL PL SR | 3960700 | TWO-AXLE DIGGER/DERRICK LINE TRUCKS | OR | -335 | 0 | 0 | 0 | 0 | -65 | 0 |
| 1080000 | AC PR DPR EL PL SR | 3960700 | TWO-AXLE DIGGER/DERRICK LINE TRUCKS | SO | -62 | -1 | -4 | 0 | -29 | -4 | 0 |
| 1080000 | AC PR DPR EL PL SR | 3960700 | TWO-AXLE DIGGER/DERRICK LINE TRUCKS | UT | -263 | 0 | 0 | 0 | -263 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | 3960700 | TWO-AXLE DIGGER/DERRICK LINE TRUCKS | WYU | -84 | 0 | 0 | -84 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | 3960800 | "AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV | CA | -620 | -620 | 0 | 0 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | 3960800 | "AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV | CAGE | -498 | 0 | 0 | -115 | -335 | -48 | 0 |
| 1080000 | AC PR DPR EL PL SR | 3960800 | "AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV | CAGW | -33 | -1 | -24 | -7 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | 3960800 | "AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV | IDU | -642 | 0 | 0 | 0 | 0 | -642 | 0 |
| 1080000 | AC PR DPR EL PL SR | 3960800 | "AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV | OR | -4,065 | 0 | 0 | -4,065 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | 3960800 | "AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV | SO | -357 | -7 | -86 | -24 | -53 | -164 | -23 |
| 1080000 | AC PR DPR EL PL SR | 3960800 | "AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV | UT | -4,506 | 0 | 0 | 0 | -4,506 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | 3960800 | "AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV | WA | -1,583 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | 3960800 | "AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV | WYP | -905 | 0 | 0 | -905 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | 3960800 | "AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV | WYU | -286 | 0 | 0 | -286 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | 3961000 | CRANES | CAGE | -1,101 | 0 | 0 | 0 | -741 | -106 | -1 |
| 1080000 | AC PR DPR EL PL SR | 3961000 | CRANES | CAGW | -214 | -9 | -156 | -48 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | 3961000 | CRANES | JBG | -183 | -8 | -134 | -41 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | 3961000 | CRANES | OR | -153 | 0 | 0 | -153 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | 3961000 | CRANES | UT | -1 | 0 | 0 | 0 | -1 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | 3961100 | HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER | CAGE | -6,269 | 0 | 0 | 0 | -4,220 | -602 | -3 |
| 1080000 | AC PR DPR EL PL SR | 3961100 | HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER | CAGW | -380 | -16 | -278 | -86 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | 3961100 | HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER | JBG | -1,128 | -49 | -825 | -254 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | 3961100 | HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER | OR | -258 | 0 | 0 | -258 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | 3961100 | HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER | SO | -493 | -10 | -119 | -34 | -73 | -227 | -31 |
| 1080000 | AC PR DPR EL PL SR | 3961100 | HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER | UT | -537 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | 3961100 | HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER | WYP | -94 | 0 | 0 | 0 | -94 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | 3961200 | THREE-AXLE DIGGER/DERRICK LINE TRUCKS | CA | -404 | -404 | 0 | 0 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | 3961200 | THREE-AXLE DIGGER/DERRICK LINE TRUCKS | CAGE | -8 | 0 | 0 | 0 | -2 | -1 | 0 |
| 1080000 | AC PR DPR EL PL SR | 3961200 | THREE-AXLE DIGGER/DERRICK LINE TRUCKS | CAGW | -74 | -3 | -55 | -17 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | 3961200 | THREE-AXLE DIGGER/DERRICK LINE TRUCKS | IDU | -553 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | 3961200 | THREE-AXLE DIGGER/DERRICK LINE TRUCKS | OR | -3,531 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | 3961200 | THREE-AXLE DIGGER/DERRICK LINE TRUCKS | SO | -670 | -13 | -161 | -46 | -99 | -308 | -43 |
| 1080000 | AC PR DPR EL PL SR | 3961200 | THREE-AXLE DIGGER/DERRICK LINE TRUCKS | UT | -5,228 | 0 | 0 | 0 | 0 | -5,228 | 0 |
| 1080000 | AC PR DPR EL PL SR | 3961200 | THREE-AXLE DIGGER/DERRICK LINE TRUCKS | WA | -966 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | 3961200 | THREE-AXLE DIGGER/DERRICK LINE TRUCKS | WYP | -1,095 | 0 | 0 | -1,095 | 0 | 0 | 0 |



Depreciation Reserve

Average of Monthly Averages Ending - December 2017
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

| Primary Account | Secondary Account | Allot | Total | Calif | Oregon | Wash | Wyoming | Utah | Idaho | FERC | Other |
|-----------------|--------------------|---------|--|-------|---------|------|---------|--------|--------|---------|--------|
| 1080000 | AC PR DPR EL PL SR | 3961200 | THREE-AXLE DIGGER/DERRICK LINE TRUCKS | WYU | -193 | 0 | 0 | -193 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | 3961300 | SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR | CA | -186 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | 3961300 | SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR | CAEE | -175 | 0 | 0 | -45 | -113 | -17 | 0 |
| 1080000 | AC PR DPR EL PL SR | 3961300 | SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR | CAGE | -1,527 | 0 | 0 | -352 | -1,028 | -147 | -1 |
| 1080000 | AC PR DPR EL PL SR | 3961300 | SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR | CAGW | -566 | -25 | -414 | -127 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | 3961300 | SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR | IDU | -327 | 0 | 0 | 0 | 0 | -327 | 0 |
| 1080000 | AC PR DPR EL PL SR | 3961300 | SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR | JBG | -281 | -12 | -205 | -63 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | 3961300 | SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR | OR | -741 | 0 | -741 | 0 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | 3961300 | SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR | SO | -220 | -4 | -53 | -15 | -33 | -101 | -14 |
| 1080000 | AC PR DPR EL PL SR | 3961300 | SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR | UT | -1,657 | 0 | 0 | 0 | 0 | -1,657 | 0 |
| 1080000 | AC PR DPR EL PL SR | 3961300 | SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR | WA | -464 | 0 | 0 | -464 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | 3961300 | SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR | WYP | -340 | 0 | 0 | -340 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | 3961300 | SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR | WYU | -202 | 0 | 0 | -202 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | 3970000 | COMMUNICATION EQUIPMENT | CA | -1,883 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | 3970000 | COMMUNICATION EQUIPMENT | CAEE | -84 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | 3970000 | COMMUNICATION EQUIPMENT | CAGE | -35,090 | 0 | 0 | 0 | -8,079 | -23,623 | -3,369 |
| 1080000 | AC PR DPR EL PL SR | 3970000 | COMMUNICATION EQUIPMENT | CAGW | -18,414 | -798 | -13,474 | -4,143 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | 3970000 | COMMUNICATION EQUIPMENT | CN | -1,264 | -31 | -398 | -89 | -96 | -597 | -52 |
| 1080000 | AC PR DPR EL PL SR | 3970000 | COMMUNICATION EQUIPMENT | IDU | -3,238 | 0 | 0 | 0 | 0 | -3,238 | 0 |
| 1080000 | AC PR DPR EL PL SR | 3970000 | COMMUNICATION EQUIPMENT | JBG | -1,174 | -51 | -859 | -264 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | 3970000 | COMMUNICATION EQUIPMENT | OR | -26,393 | 0 | -26,393 | 0 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | 3970000 | COMMUNICATION EQUIPMENT | SO | -30,794 | -611 | -7,403 | -2,105 | -4,561 | -14,150 | -1,956 |
| 1080000 | AC PR DPR EL PL SR | 3970000 | COMMUNICATION EQUIPMENT | UT | -20,306 | 0 | 0 | 0 | 0 | -20,306 | 0 |
| 1080000 | AC PR DPR EL PL SR | 3970000 | COMMUNICATION EQUIPMENT | WA | -5,536 | 0 | 0 | -5,536 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | 3970000 | COMMUNICATION EQUIPMENT | WYP | -8,296 | 0 | 0 | -8,296 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | 3970000 | COMMUNICATION EQUIPMENT | WYU | -1,678 | 0 | 0 | -1,678 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | 3972000 | MOBILE RADIO EQUIPMENT | CA | -137 | -137 | 0 | 0 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | 3972000 | MOBILE RADIO EQUIPMENT | CAEE | -39 | 0 | 0 | -10 | -25 | -4 | 0 |
| 1080000 | AC PR DPR EL PL SR | 3972000 | MOBILE RADIO EQUIPMENT | CAGE | -1,130 | 0 | 0 | -260 | -761 | -109 | -1 |
| 1080000 | AC PR DPR EL PL SR | 3972000 | MOBILE RADIO EQUIPMENT | CAGW | -483 | -21 | -353 | -109 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | 3972000 | MOBILE RADIO EQUIPMENT | IDU | -181 | 0 | 0 | 0 | 0 | -181 | 0 |
| 1080000 | AC PR DPR EL PL SR | 3972000 | MOBILE RADIO EQUIPMENT | JBG | -255 | -11 | -187 | -57 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | 3972000 | MOBILE RADIO EQUIPMENT | OR | -1,326 | 0 | -1,326 | 0 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | 3972000 | MOBILE RADIO EQUIPMENT | SO | -294 | -6 | -71 | -20 | -44 | -135 | -19 |
| 1080000 | AC PR DPR EL PL SR | 3972000 | MOBILE RADIO EQUIPMENT | UT | -1,296 | 0 | 0 | 0 | 0 | -1,296 | 0 |
| 1080000 | AC PR DPR EL PL SR | 3972000 | MOBILE RADIO EQUIPMENT | WA | -303 | 0 | 0 | -303 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | 3972000 | MOBILE RADIO EQUIPMENT | WYP | -441 | 0 | 0 | -441 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | 3972000 | MOBILE RADIO EQUIPMENT | WYU | -51 | 0 | 0 | -51 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | 3980000 | MISCELLANEOUS EQUIPMENT | CA | -18 | -18 | 0 | 0 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | 3980000 | MISCELLANEOUS EQUIPMENT | CAEE | -3 | 0 | 0 | -1 | -2 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | 3980000 | MISCELLANEOUS EQUIPMENT | CAGE | -813 | 0 | 0 | -187 | -547 | -78 | 0 |
| 1080000 | AC PR DPR EL PL SR | 3980000 | MISCELLANEOUS EQUIPMENT | CAGW | -176 | -8 | -128 | -39 | 0 | 0 | 0 |



Depreciation Reserve

Average of Monthly Averages Ending - December 2017
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

| Primary Account | Secondary Account | Allot | Total | Calif | Oregon | Wash | Wyoming | Utah | Idaho | FERC | Other |
|----------------------|--------------------|---|-------------------|-----------------|-------------------|-----------------|-------------------|-------------------|-----------------|---------------|----------|
| 1080000 | AC PR DPR EL PL SR | CN | -187 | -5 | -59 | -13 | -14 | -88 | -8 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | IDU | -39 | 0 | 0 | 0 | 0 | 0 | -39 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | JBG | -62 | -3 | -46 | -14 | 0 | 0 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | OR | -438 | 0 | -438 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | SO | -1,509 | -30 | -363 | -103 | -224 | -694 | -96 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | UT | -356 | 0 | 0 | 0 | 0 | -356 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | WA | -71 | 0 | 0 | -71 | 0 | 0 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | WYP | -94 | 0 | 0 | 0 | -94 | 0 | 0 | 0 | 0 |
| 1080000 | AC PR DPR EL PL SR | WYU | -13 | 0 | 0 | 0 | -13 | 0 | 0 | 0 | 0 |
| 1080000 Total | | | -9,115,972 | -225,526 | -2,546,595 | -709,827 | -1,275,882 | -3,802,633 | -553,387 | -2,123 | 0 |
| 1083000 | AC PR DPR-REMOVAL | 288351 Reg Liab Contra - Carbon Decomm - ID | 1,248 | 0 | 0 | 0 | 0 | 0 | 1,248 | 0 | 0 |
| 1083000 | AC PR DPR-REMOVAL | 288353 Reg Liab Contra - Carbon Decomm - UT | 9,026 | 0 | 0 | 0 | 0 | 9,026 | 0 | 0 | 0 |
| 1083000 | AC PR DPR-REMOVAL | 288355 Reg Liab Contra - Carbon Decomm - WY | 1,873 | 0 | 0 | 0 | 1,873 | 0 | 0 | 0 | 0 |
| 1083000 Total | | | 12,146 | 0 | 0 | 0 | 1,873 | 9,026 | 1,248 | 0 | 0 |
| 1085000 | AC PR DPR-ACCRUAL | 144135 PRODUCTION PLANT - ACCUM DEPN-NON-CLASSI | 683 | 0 | 0 | 0 | 157 | 460 | 66 | 0 | 0 |
| 1085000 | AC PR DPR-ACCRUAL | 144135 PRODUCTION PLANT - ACCUM DEPN-NON-CLASSI | 161 | 7 | 118 | 36 | 0 | 0 | 0 | 0 | 0 |
| 1085000 | AC PR DPR-ACCRUAL | 144135 PRODUCTION PLANT - ACCUM DEPN-NON-CLASSI | -10 | 0 | -8 | -2 | 0 | 0 | 0 | 0 | 0 |
| 1085000 | AC PR DPR-ACCRUAL | 144145 TRANSMISSION PLANT ACCUM DEPN-NON-CLASSI | -88 | 0 | 0 | 0 | -20 | -59 | -8 | 0 | 0 |
| 1085000 | AC PR DPR-ACCRUAL | 144145 TRANSMISSION PLANT ACCUM DEPN-NON-CLASSI | -82 | -4 | -60 | -18 | 0 | 0 | 0 | 0 | 0 |
| 1085000 | AC PR DPR-ACCRUAL | 144165 DISTRIBUTION - ACCUM DEPN-NON-CLASSIFIED | -4 | -4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1085000 | AC PR DPR-ACCRUAL | 144165 DISTRIBUTION - ACCUM DEPN-NON-CLASSIFIED | 201 | 0 | 0 | 0 | 0 | 0 | 201 | 0 | 0 |
| 1085000 | AC PR DPR-ACCRUAL | 144165 DISTRIBUTION - ACCUM DEPN-NON-CLASSIFIED | -32 | 0 | -32 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1085000 | AC PR DPR-ACCRUAL | 144165 DISTRIBUTION - ACCUM DEPN-NON-CLASSIFIED | 1,878 | 0 | 0 | 0 | 0 | 1,878 | 0 | 0 | 0 |
| 1085000 | AC PR DPR-ACCRUAL | 144165 DISTRIBUTION - ACCUM DEPN-NON-CLASSIFIED | -27 | 0 | 0 | -27 | 0 | 0 | 0 | 0 | 0 |
| 1085000 | AC PR DPR-ACCRUAL | 144165 DISTRIBUTION - ACCUM DEPN-NON-CLASSIFIED | 161 | 0 | 0 | 0 | 161 | 0 | 0 | 0 | 0 |
| 1085000 | AC PR DPR-ACCRUAL | 144205 GENERAL PLANT- ACCUM DEPN-NON-CLASS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1085000 | AC PR DPR-ACCRUAL | 144205 GENERAL PLANT- ACCUM DEPN-NON-CLASS | -23 | 0 | -6 | -2 | -3 | -11 | -1 | 0 | 0 |
| 1085000 | AC PR DPR-ACCRUAL | 144205 GENERAL PLANT- ACCUM DEPN-NON-CLASS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1085000 | AC PR DPR-ACCRUAL | 145129 BUILDINGS - ACCUMULATED DEPRECIATION-NON | 137 | 3 | 33 | 9 | 20 | 63 | 9 | 0 | 0 |
| 1085000 | AC PR DPR-ACCRUAL | 145131 Accum Depr - Hydro - ID Klamath Adj | 527 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 527 |
| 1085000 | AC PR DPR-ACCRUAL | 145134 Accum Depr - Hydro - WY Klamath Adj | 1,303 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,303 |
| 1085000 | AC PR DPR-ACCRUAL | 145135 ACCUM DEPR-HYDRO DECOMMISSIONING | -1,225 | 0 | 0 | 0 | -282 | -824 | -118 | -1 | 0 |
| 1085000 | AC PR DPR-ACCRUAL | 145139 ACCUM DEPR-HYDRO DECOMMISSIONING | -1,877 | -81 | -1,373 | -422 | 0 | 0 | 0 | 0 | 0 |
| 1085000 | AC PR DPR-ACCRUAL | 145139 PRODUCTION PLANT-ACCUM DEPRECIATION | 7,977 | 0 | 0 | 0 | 1,837 | 5,370 | 766 | 4 | 0 |
| 1085000 | AC PR DPR-ACCRUAL | 145149 TRANSMISSION PLANT ACCUMULATED DEPR NON- | -8,153 | 0 | 0 | 0 | -1,877 | -5,489 | -783 | -4 | 0 |
| 1085000 | AC PR DPR-ACCRUAL | 145149 TRANSMISSION PLANT ACCUMULATED DEPR NON- | 501 | 22 | 366 | 113 | 0 | 0 | 0 | 0 | 0 |
| 1085000 | AC PR DPR-ACCRUAL | 145149 TRANSMISSION PLANT ACCUMULATED DEPR NON- | 9,294 | 143 | 2,354 | 756 | 1,412 | 4,067 | 559 | 3 | 0 |
| 1085000 | AC PR DPR-ACCRUAL | 145169 DISTRIBUTION - ACCUMULATED DEPRECIATION | 48 | 48 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1085000 | AC PR DPR-ACCRUAL | 145169 DISTRIBUTION - ACCUMULATED DEPRECIATION | 45 | 0 | 0 | 0 | 0 | 0 | 45 | 0 | 0 |
| 1085000 | AC PR DPR-ACCRUAL | 145169 DISTRIBUTION - ACCUMULATED DEPRECIATION | 326 | 0 | 326 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1085000 | AC PR DPR-ACCRUAL | 145169 DISTRIBUTION - ACCUMULATED DEPRECIATION | 617 | 0 | 0 | 0 | 0 | 617 | 0 | 0 | 0 |



Depreciation Reserve

Average of Monthly Averages Ending - December 2017

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 | WA | 321 | 0 | 0 | 321 | 0 | 0 | 0 | 0 | 0 |
| 1085000 | AC PR DPR-ACCRUAL | WYU | 259 | 0 | 0 | 0 | 259 | 0 | 0 | 0 | 0 |
| 1085000 | AC PR DPR-ACCRUAL | SO | 247 | 5 | 59 | 17 | 37 | 114 | 16 | 0 | 0 |
| 1085000 | AC PR DPR-ACCRUAL | CAGE | -34 | 0 | 0 | 0 | -8 | -23 | -3 | 0 | 0 |
| 1085000 | AC PR DPR-ACCRUAL | SG | 34 | 1 | 9 | 3 | 5 | 15 | 2 | 0 | 0 |
| 1085000 | AC PR DPR-ACCRUAL | CAGE | -758 | 0 | 0 | 0 | -174 | -510 | -73 | 0 | 0 |
| 1085000 Total | | | 12,407 | 138 | 1,787 | 783 | 1,522 | 5,668 | 676 | 2 | 1,830 |
| Grand Total | | | -9,091,419 | -2,25,388 | -2,544,808 | -709,043 | -1,272,486 | -3,787,940 | -551,463 | -2,120 | 1,830 |

B18.AMORTIZATION RESERVE



Amortization Reserve

Average of Monthly Averages Ending - December 2017
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 | -7,732 | 0 | 0 | -1,780 | -5,205 | -742 | -4 |
| 1110000 | AC PR AMR EL PT SR | 3020000 | FRANCHISES AND CONSENTS | CAGW | -87,003 | -3,770 | -19,574 | 0 | 0 | 0 | 0 |
| 1110000 | AC PR AMR EL PT SR | 3020000 | FRANCHISES AND CONSENTS | IDU | -886 | 0 | 0 | 0 | 0 | -886 | 0 |
| 1110000 | AC PR AMR EL PT SR | 3020000 | FRANCHISES AND CONSENTS | UT | 23,227 | 0 | 0 | 0 | 23,227 | 0 | 0 |
| 1110000 | AC PR AMR EL PT SR | 3031040 | INTANGIBLE PLANT | CAGE | -5,476 | 0 | 0 | -1,261 | -3,687 | -526 | -3 |
| 1110000 | AC PR AMR EL PT SR | 3031040 | INTANGIBLE PLANT | CAGW | -6,463 | -280 | -4,729 | -1,454 | 0 | 0 | 0 |
| 1110000 | AC PR AMR EL PT SR | 3031040 | INTANGIBLE PLANT | OR | -86 | 0 | -86 | 0 | 0 | 0 | 0 |
| 1110000 | AC PR AMR EL PT SR | 3031050 | REGIONAL CONST MGMT SYS | SO | -10,936 | -217 | -2,629 | -747 | -1,620 | -5,025 | -3 |
| 1110000 | AC PR AMR EL PT SR | 3031080 | FUEL MGMT SYSTEM | SO | -3,293 | -65 | -792 | -225 | -488 | -1,513 | -1 |
| 1110000 | AC PR AMR EL PT SR | 3031230 | AUTOMATE POLE CARD SYSTEM | SO | -4,410 | -88 | -1,060 | -301 | -653 | -2,026 | -1 |
| 1110000 | AC PR AMR EL PT SR | 3031680 | DISTRIBUTION AUTOMATION PILOT | SO | -13,417 | -266 | -3,225 | -917 | -1,987 | -6,165 | -4 |
| 1110000 | AC PR AMR EL PT SR | 3031760 | RECORD CENTER MGMT SOFTWARE | SO | -291 | -6 | -70 | -20 | -43 | -134 | 0 |
| 1110000 | AC PR AMR EL PT SR | 3031830 | CUSTOMER SERVICE SYSTEM | CN | -108,006 | -2,654 | -34,013 | -7,637 | -8,236 | -51,004 | 0 |
| 1110000 | AC PR AMR EL PT SR | 3032040 | SAP | SO | -147,776 | -2,933 | -35,524 | -10,101 | -21,890 | -67,903 | -39 |
| 1110000 | AC PR AMR EL PT SR | 3032220 | ENTERPRISE DATA WRHSE - BI RPTG TOOL | SO | -1,660 | -33 | -399 | -113 | -246 | -763 | 0 |
| 1110000 | AC PR AMR EL PT SR | 3032260 | DWHS - DATA WAREHOUSE | SO | -1,158 | -23 | -278 | -79 | -172 | -532 | -74 |
| 1110000 | AC PR AMR EL PT SR | 3032270 | ENTERPRISE DATA WAREHOUSE | SO | -5,877 | -117 | -1,413 | -402 | -871 | -2,700 | -2 |
| 1110000 | AC PR AMR EL PT SR | 3032330 | FACILITY INSPECTION REPORTING SYSTEM | SO | -2,908 | -58 | -699 | -199 | -431 | -1,336 | -1 |
| 1110000 | AC PR AMR EL PT SR | 3032340 | 2002 GRID NET POWER COST MODELING | SO | -1,908 | -38 | -459 | -130 | -283 | -877 | 0 |
| 1110000 | AC PR AMR EL PT SR | 3032360 | MID OFFICE IMPROVEMENT PROJECT | SO | -8,936 | -177 | -2,148 | -611 | -1,324 | -4,106 | -2 |
| 1110000 | AC PR AMR EL PT SR | 3032450 | OUTAGE CALL HANDLING INTEGRATION | SO | -10,008 | -199 | -2,406 | -684 | -1,482 | -4,599 | -3 |
| 1110000 | AC PR AMR EL PT SR | 3032480 | OPERATIONS MAPPING SYSTEM | CN | -908 | -22 | -286 | -64 | -69 | -429 | 0 |
| 1110000 | AC PR AMR EL PT SR | 3032510 | POLE ATTACHMENT MGMT SYSTEM | SO | -10,386 | -206 | -2,497 | -710 | -1,539 | -4,773 | -3 |
| 1110000 | AC PR AMR EL PT SR | 3032530 | SUBSTATION/CIRCUIT HISTORY OF OPERATIONS | SO | -1,892 | -38 | -455 | -129 | -280 | -870 | 0 |
| 1110000 | AC PR AMR EL PT SR | 3032590 | SINGLE PERSON SCHEDULING | SO | -2,366 | -47 | -569 | -162 | -350 | -1,087 | -1 |
| 1110000 | AC PR AMR EL PT SR | 3032600 | TIBCO SOFTWARE | SO | -11,711 | -232 | -2,815 | -800 | -1,735 | -5,381 | -3 |
| 1110000 | AC PR AMR EL PT SR | 3032640 | C&T OFFICIAL RECORD INFO SYSTEM | SO | -4,607 | -91 | -1,107 | -315 | -682 | -2,117 | -1 |
| 1110000 | AC PR AMR EL PT SR | 3032670 | TRANSMISSION WHOLESALERE BILLING SYSTEM | SO | -1,586 | -31 | -381 | -108 | -235 | -729 | 0 |
| 1110000 | AC PR AMR EL PT SR | 3032680 | UTILITY INTERNATIONAL FORECASTING MODEL | SG | -1,585 | -24 | -401 | -129 | -241 | -693 | -1 |
| 1110000 | AC PR AMR EL PT SR | 3032690 | ROUGE RIVER HYDRO INTANGIBLES | SO | -6 | 0 | -1 | 0 | -1 | -3 | 0 |
| 1110000 | AC PR AMR EL PT SR | 3032710 | SWIFT 2 IMPROVEMENTS | CAGW | -82 | -4 | -60 | -18 | 0 | 0 | 0 |
| 1110000 | AC PR AMR EL PT SR | 3032760 | NORTH UMPQUA - SETTLEMENT AGREEMENT | CAGW | -5,550 | -240 | -4,061 | -1,249 | 0 | 0 | 0 |
| 1110000 | AC PR AMR EL PT SR | 3032770 | BEAR RIVER-SETTLEMENT AGREEMENT | CAGW | -139 | -6 | -102 | -31 | 0 | 0 | 0 |
| 1110000 | AC PR AMR EL PT SR | 3032780 | WEB SOFTWARE | CAGE | -56 | 0 | 0 | 0 | -13 | -38 | 0 |
| 1110000 | AC PR AMR EL PT SR | 3032830 | IDAHO TRANSMISSION CUSTOMER-OWNED ASSETS | SO | -2,202 | -44 | -529 | -151 | -326 | -1,012 | -1 |
| 1110000 | AC PR AMR EL PT SR | 3032860 | IDAHO TRANSMISSION CUSTOMER-OWNED ASSETS | SO | -2,680 | -53 | -644 | -183 | -397 | -1,232 | -1 |
| 1110000 | AC PR AMR EL PT SR | 3032900 | IDAHO TRANSMISSION CUSTOMER-OWNED ASSETS | CAGE | -1,448 | 0 | 0 | 0 | -333 | -975 | -1 |
| 1110000 | AC PR AMR EL PT SR | 3032900 | IDAHO TRANSMISSION CUSTOMER-OWNED ASSETS | CAGW | -597 | -26 | -437 | -134 | 0 | 0 | 0 |



Amortization Reserve

Average of Monthly Averages Ending - December 2017
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 | 3032900 | IDAHO TRANSMISSION CUSTOMER-OWNED ASSETS | JBG | -25 | -1 | -18 | -6 | 0 | 0 | 0 |
| 1110000 | AC PR AMR EL PT SR | 3032990 | P8DM - FILENET P8 DOCUMENT MANAGEMENT (E | SO | -4,793 | -95 | -1,152 | -328 | -710 | -2,202 | -304 |
| 1110000 | AC PR AMR EL PT SR | 3033090 | STEAM PLANT INTANGIBLE ASSETS | CAGE | -13,650 | 0 | 0 | 0 | -3,143 | -9,189 | -1,311 |
| 1110000 | AC PR AMR EL PT SR | 3033090 | STEAM PLANT INTANGIBLE ASSETS | CAGW | -5,821 | -252 | -4,259 | -1,310 | 0 | 0 | 0 |
| 1110000 | AC PR AMR EL PT SR | 3033090 | STEAM PLANT INTANGIBLE ASSETS | JBG | -828 | -36 | -606 | -186 | 0 | 0 | 0 |
| 1110000 | AC PR AMR EL PT SR | 3033090 | STEAM PLANT INTANGIBLE ASSETS | UT | -16 | 0 | 0 | 0 | -16 | 0 | 0 |
| 1110000 | AC PR AMR EL PT SR | 3033170 | GTX VERSION 7 SOFTWARE | CN | -3,418 | -84 | -1,076 | -242 | -261 | -1,614 | -141 |
| 1110000 | AC PR AMR EL PT SR | 3033190 | ITRON METER READING SOFTWARE | CN | -5,121 | -126 | -1,613 | -362 | -391 | -2,418 | -212 |
| 1110000 | AC PR AMR EL PT SR | 3033210 | ARCFM SOFTWARE | SO | -1,610 | -32 | -387 | -110 | -238 | -740 | -102 |
| 1110000 | AC PR AMR EL PT SR | 3033220 | MONARCH EMS/SCADA | SO | -3,470 | -69 | -834 | -237 | -514 | -1,594 | -220 |
| 1110000 | AC PR AMR EL PT SR | 3033230 | VREALIZE VMWARE - SHARED | SO | -220 | -4 | -53 | -15 | -33 | -101 | -14 |
| 1110000 | AC PR AMR EL PT SR | 3033240 | IEE - Itron Enterprise Addition | CN | -283 | -7 | -89 | -20 | -22 | -134 | -12 |
| 1110000 | AC PR AMR EL PT SR | 3033300 | SECID - CUST SECURE WEB LOGIN | CN | -1,085 | -27 | -342 | -77 | -83 | -512 | -45 |
| 1110000 | AC PR AMR EL PT SR | 3033310 | C&T - ENERGY TRADING SYSTEM | SO | -11,972 | -238 | -2,878 | -818 | -1,773 | -5,501 | -760 |
| 1110000 | AC PR AMR EL PT SR | 3033320 | CAS - CONTROL AREA SCHEDULING (TRANSM) | CAGW | -7,600 | -329 | -5,561 | -1,710 | 0 | 0 | 0 |
| 1110000 | AC PR AMR EL PT SR | 3033370 | DISTRIBUTION INTANGIBLES | WYP | -23 | 0 | 0 | 0 | -23 | 0 | 0 |
| 1110000 | AC PR AMR EL PT SR | 3033380 | MISCELLANEOUS SMALL SOFTWARE PACKAGES | CAGE | -568 | 0 | 0 | 0 | -131 | -382 | -55 |
| 1110000 | AC PR AMR EL PT SR | 3033390 | RMT TRADE SYSTEM | SO | -267 | -5 | -64 | -18 | -40 | -123 | -17 |
| 1110000 | AC PR AMR EL PT SR | 3034900 | MISC - MISCELLANEOUS | CA | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1110000 | AC PR AMR EL PT SR | 3034900 | MISC - MISCELLANEOUS | CAEE | -12 | 0 | 0 | 0 | -3 | -8 | -1 |
| 1110000 | AC PR AMR EL PT SR | 3034900 | MISC - MISCELLANEOUS | CAGE | -736 | 0 | 0 | 0 | -170 | -496 | -71 |
| 1110000 | AC PR AMR EL PT SR | 3034900 | MISC - MISCELLANEOUS | CAGW | -148 | -6 | -108 | -33 | 0 | 0 | 0 |
| 1110000 | AC PR AMR EL PT SR | 3034900 | MISC - MISCELLANEOUS | CN | -15 | 0 | -5 | -1 | -1 | -7 | -1 |
| 1110000 | AC PR AMR EL PT SR | 3034900 | MISC - MISCELLANEOUS | IDU | -2 | 0 | 0 | 0 | 0 | 0 | -2 |
| 1110000 | AC PR AMR EL PT SR | 3034900 | MISC - MISCELLANEOUS | JBG | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1110000 | AC PR AMR EL PT SR | 3034900 | MISC - MISCELLANEOUS | OR | -20 | 0 | -20 | 0 | 0 | 0 | 0 |
| 1110000 | AC PR AMR EL PT SR | 3034900 | MISC - MISCELLANEOUS | SG | -12,938 | -199 | -3,278 | -1,052 | -1,965 | -5,662 | -778 |
| 1110000 | AC PR AMR EL PT SR | 3034900 | MISC - MISCELLANEOUS | SO | -174 | -3 | -42 | -12 | -26 | -80 | -11 |
| 1110000 | AC PR AMR EL PT SR | 3034900 | MISC - MISCELLANEOUS | UT | -6 | 0 | 0 | 0 | -6 | 0 | 0 |
| 1110000 | AC PR AMR EL PT SR | 3035320 | HYDRO PLANT INTANGIBLES | CAGE | -142 | 0 | 0 | 0 | -33 | -95 | -14 |
| 1110000 | AC PR AMR EL PT SR | 3035320 | HYDRO PLANT INTANGIBLES | CAGW | -95 | -4 | -70 | -21 | 0 | 0 | 0 |
| 1110000 | AC PR AMR EL PT SR | 3035322 | ACD-Call Center Automated Call Distribut | CN | -2,401 | -59 | -756 | -170 | -183 | -1,134 | -99 |
| 1110000 | AC PR AMR EL PT SR | 3035330 | OATI-OASIS INTERFACE | SO | -1,153 | -23 | -277 | -79 | -171 | -530 | -73 |
| 1110000 | AC PR AMR EL PT SR | 3316000 | STRUCTURES - LEASE IMPROVEMENTS | CAGW | -1,898 | -82 | -1,389 | -427 | 0 | 0 | 0 |
| 1110000 | AC PR AMR EL PT SR | 3901000 | LEASEHOLD IMPROVEMENTS-OFFICE STR | CA | -694 | -694 | 0 | 0 | 0 | 0 | 0 |
| 1110000 | AC PR AMR EL PT SR | 3901000 | LEASEHOLD IMPROVEMENTS-OFFICE STR | IDU | -334 | 0 | 0 | 0 | 0 | 0 | -334 |
| 1110000 | AC PR AMR EL PT SR | 3901000 | LEASEHOLD IMPROVEMENTS-OFFICE STR | OR | -5,101 | 0 | -5,101 | 0 | 0 | 0 | 0 |
| 1110000 | AC PR AMR EL PT SR | 3901000 | LEASEHOLD IMPROVEMENTS-OFFICE STR | SO | -3,687 | -73 | -886 | -252 | -546 | -1,694 | -234 |



Amortization Reserve

Average of Monthly Averages Ending - December 2017
 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 | UT | -16 | 0 | 0 | 0 | 0 | 0 | -16 | 0 | 0 |
| 1110000 | AC PR AMR EL PT SR | WA | -1,530 | 0 | 0 | -1,530 | 0 | 0 | 0 | 0 | 0 |
| 1110000 | AC PR AMR EL PT SR | WYP | -4,704 | 0 | 0 | 0 | -4,704 | 0 | 0 | 0 | 0 |
| 1110000 Total | | | -549,381 | -14,438 | -198,799 | -56,395 | -64,129 | -187,942 | -27,586 | -93 | 0 |
| Grand Total | | | -549,381 | -14,438 | -198,799 | -56,395 | -64,129 | -187,942 | -27,586 | -93 | 0 |

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



Deferred Income Tax Balance

Average of Monthly Averages Ending - December 2017
 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 | 287191 | DTA 705.280 RL Excess Def Inc Taxes CA | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1901000 | ACCUM DEF INC TAX | 287192 | DTA 705.281 RL Excess Def Inc Taxes ID | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1901000 | ACCUM DEF INC TAX | 287193 | DTA 705.282 RL Excess Def Inc Taxes OR | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1901000 | ACCUM DEF INC TAX | 287194 | DTA 705.283 RL Excess Def Inc Taxes UT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1901000 | ACCUM DEF INC TAX | 287195 | DTA 705.284 RL Excess Def Inc Taxes WA | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1901000 | ACCUM DEF INC TAX | 287196 | DTA 705.285 RL Excess Def Inc Taxes WY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1901000 | ACCUM DEF INC TAX | 287197 | DTA 705.286 RL Excess Def Inc Tax FERC | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1901000 | ACCUM DEF INC TAX | 287200 | DTA 705.267 RL-WA Decoup Mech | 566 | 0 | 0 | 0 | 0 | 0 | 0 | 566 |
| 1901000 | ACCUM DEF INC TAX | 287206 | DTA 415.710 RL-WA Accel Depr | 3,214 | 0 | 3,214 | 0 | 0 | 0 | 0 | 0 |
| 1901000 | ACCUM DEF INC TAX | 287209 | DTA 705.266 RL-Energy Savings Assist-CA | 279 | 0 | 0 | 0 | 0 | 0 | 0 | 279 |
| 1901000 | ACCUM DEF INC TAX | 287210 | DTA 505.115 - Sales & Use Tax Audit Exp | 95 | 0 | 0 | 0 | 0 | 0 | 0 | 95 |
| 1901000 | ACCUM DEF INC TAX | 287211 | DTA 425.226 - Deferred Revenue Other | 126 | 0 | 0 | 0 | 0 | 0 | 0 | 126 |
| 1901000 | ACCUM DEF INC TAX | 287212 | DTA 705.245-RL-OR Dir Acc 5 yr Opt Out | 459 | 0 | 0 | 0 | 0 | 0 | 0 | 459 |
| 1901000 | ACCUM DEF INC TAX | 287214 | DTA 910.245 - Contra Rec Joint Owners | 1,189 | 24 | 286 | 81 | 176 | 546 | 76 | 0 |
| 1901000 | ACCUM DEF INC TAX | 287216 | DTA 605.715 Trapper Mine Contract Oblig | 2,281 | 0 | 0 | 0 | 582 | 1,474 | 224 | 1 |
| 1901000 | ACCUM DEF INC TAX | 287219 | DTA 715.810 Chehalis Mitigation Oblig | 311 | 13 | 227 | 70 | 0 | 0 | 0 | 0 |
| 1901000 | ACCUM DEF INC TAX | 287220 | DTA 720.560 Pension Liab UMWMA Withdraw | 43,689 | 0 | 0 | 0 | 11,147 | 28,234 | 4,286 | 21 |
| 1901000 | ACCUM DEF INC TAX | 287227 | DTA 705.531 RL UT Solar Feed-in Tar - NC | 6,654 | 0 | 0 | 0 | 0 | 0 | 0 | 6,654 |
| 1901000 | ACCUM DEF INC TAX | 287229 | DTA 705.527 RL CA Solar Feed-in Tar - NC | 448 | 0 | 0 | 0 | 0 | 0 | 0 | 448 |
| 1901000 | ACCUM DEF INC TAX | 287230 | DTA 705.521 RL WY Def NPC - Noncurrent | 2,574 | 0 | 0 | 0 | 0 | 0 | 0 | 2,574 |
| 1901000 | ACCUM DEF INC TAX | 287231 | DTA 705.519 RL WA Def NPC - Noncurrent | 4,273 | 0 | 0 | 0 | 0 | 0 | 0 | 4,273 |
| 1901000 | ACCUM DEF INC TAX | 287232 | DTA 705.517 RL UT Def NPC - Noncurrent | 1,250 | 0 | 0 | 0 | 0 | 0 | 0 | 1,250 |
| 1901000 | ACCUM DEF INC TAX | 287233 | DTA 705.515 RL OR Def NPC - Noncurrent | 8,392 | 0 | 0 | 0 | 0 | 0 | 0 | 8,392 |
| 1901000 | ACCUM DEF INC TAX | 287237 | DTA 705.755 RL-NONCURRENT RECLASS-OTHER | 10 | 0 | 0 | 0 | 0 | 0 | 0 | 10 |
| 1901000 | ACCUM DEF INC TAX | 287238 | DTA 705.420 RL - CA GHG Allowance Rev | 450 | 0 | 0 | 0 | 0 | 0 | 0 | 450 |
| 1901000 | ACCUM DEF INC TAX | 287240 | DTA 605.301 Environmental Liab- Reg | 15,066 | 299 | 3,622 | 1,030 | 2,232 | 6,923 | 957 | 4 |
| 1901000 | ACCUM DEF INC TAX | 287252 | DTA 705.263 Reg Lia - Sale of REC's-WA | 20 | 0 | 0 | 0 | 0 | 0 | 0 | 20 |
| 1901000 | ACCUM DEF INC TAX | 287253 | DTA 705.400 Reg Lia - OR Inj & Dam Reser | 3,487 | 0 | 3,487 | 0 | 0 | 0 | 0 | 0 |
| 1901000 | ACCUM DEF INC TAX | 287257 | DTA 705.453 Reg Lia - ID Property Ins Re | 230 | 0 | 0 | 0 | 0 | 230 | 0 | 0 |
| 1901000 | ACCUM DEF INC TAX | 287258 | DTA 705.454 Reg Lia - UT Property Ins Re | 1,512 | 0 | 0 | 0 | 1,512 | 0 | 0 | 0 |
| 1901000 | ACCUM DEF INC TAX | 287259 | DTA 705.455 Reg Lia - WY Property Ins Re | 95 | 0 | 0 | 0 | 95 | 0 | 0 | 0 |
| 1901000 | ACCUM DEF INC TAX | 287271 | DTA 705.336 RL - Sale of RECs - UT | 155 | 0 | 0 | 0 | 0 | 0 | 0 | 155 |
| 1901000 | ACCUM DEF INC TAX | 287272 | DTA 705.337 RL - Sale of RECs - WY | 167 | 0 | 0 | 0 | 0 | 0 | 0 | 167 |
| 1901000 | ACCUM DEF INC TAX | 287274 | DTA 705.261 Reg Liab-Sale of RECs-OR | 81 | 0 | 0 | 0 | 0 | 0 | 0 | 81 |
| 1901000 | ACCUM DEF INC TAX | 287281 | DTA - CA AMT CREDIT | 316 | 0 | 0 | 0 | 0 | 0 | 0 | 316 |
| 1901000 | ACCUM DEF INC TAX | 287298 | DTA 205.210 ERC Impairment Reserve | 774 | 0 | 0 | 0 | 198 | 500 | 76 | 0 |
| 1901000 | ACCUM DEF INC TAX | 287299 | DTA 705.265 Reg Liab-OR Energy Conservat | 1,271 | 0 | 0 | 0 | 0 | 0 | 0 | 1,271 |
| 1901000 | ACCUM DEF INC TAX | 287302 | DTA-610.114 PMI EITF 04-06 PRE STRIPPING | 840 | 38 | 610 | 192 | 0 | 0 | 0 | 0 |
| 1901000 | ACCUM DEF INC TAX | 287304 | DTA 610.146 OR REG ASSET/LIAB CONS | -101 | 0 | -101 | 0 | 0 | 0 | 0 | 0 |
| 1901000 | ACCUM DEF INC TAX | 287323 | DTA 505.400 Bonus Liab. Elec.-Cash Basis | 1,186 | 24 | 285 | 81 | 176 | 545 | 75 | 0 |



Deferred Income Tax Balance

Average of Monthly Averages Ending - December 2017

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 | DTA 720.200 Deferred Comp. Accrual - Cas | 3,097 | 61 | 744 | 212 | 459 | 1,423 | 197 | 1 | 0 |
| 1901000 | ACCUM DEF INC TAX | DTA 720.500 Severance Accrual - Cash Ba | 264 | 5 | 63 | 18 | 39 | 121 | 17 | 0 | 0 |
| 1901000 | ACCUM DEF INC TAX | DTA 720.300 Pension/Retirement Accrual - | 714 | 14 | 172 | 49 | 106 | 328 | 45 | 0 | 0 |
| 1901000 | ACCUM DEF INC TAX | DTA 505.600 Vacation Accrual-Cash Basis | 10,459 | 208 | 2,514 | 715 | 1,549 | 4,806 | 664 | 3 | 0 |
| 1901000 | ACCUM DEF INC TAX | DTA 715.105 MCL F. O. WIRE LEASE | 397 | 6 | 100 | 32 | 60 | 174 | 24 | 0 | 0 |
| 1901000 | ACCUM DEF INC TAX | DTA415.110 Def Reg Asset-Transmission Sr | 163 | 3 | 41 | 13 | 25 | 71 | 10 | 0 | 0 |
| 1901000 | ACCUM DEF INC TAX | DTA 220.100 Bad Debts Allowance - Cash B | 4,068 | 172 | 1,657 | 540 | 264 | 1,274 | 161 | 0 | 0 |
| 1901000 | ACCUM DEF INC TAX | DTA 910.530 Injuries & Damages Accrual - | 5,354 | 106 | 1,287 | 366 | 793 | 2,460 | 340 | 1 | 0 |
| 1901000 | ACCUM DEF INC TAX | DTA 425.215 Unearned Joint Use Pole Cont | 1,045 | 34 | 271 | 68 | 113 | 507 | 52 | 0 | 0 |
| 1901000 | ACCUM DEF INC TAX | DTA 930.100 Oregon BETC Credits | 2,089 | 32 | 529 | 170 | 317 | 914 | 126 | 1 | 0 |
| 1901000 | ACCUM DEF INC TAX | DTA 610.145 RL - DSM | 4,549 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 4,549 |
| 1901000 | ACCUM DEF INC TAX | DTA 505.700 RT BONUS | 73 | 1 | 17 | 5 | 11 | 33 | 5 | 0 | 0 |
| 1901000 | ACCUM DEF INC TAX | DTA 205.200 M&S INV | 1,071 | 35 | 277 | 70 | 116 | 519 | 53 | 0 | 0 |
| 1901000 | ACCUM DEF INC TAX | DTA 605.710 REVERSE | 3,185 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1901000 | ACCUM DEF INC TAX | DTA 505.125 Accrued Royalties | 1,723 | 0 | 0 | 0 | 440 | 1,113 | 169 | 1 | 0 |
| 1901000 | ACCUM DEF INC TAX | DTA 610.143 WA PRGRM | 512 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 512 |
| 1901000 | ACCUM DEF INC TAX | DTA 705.270 Reg Liab | 908 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 908 |
| 1901000 | ACCUM DEF INC TAX | DTA 705.271 Reg Liab | 98 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 98 |
| 1901000 | ACCUM DEF INC TAX | DTA 705.272 Reg Liab | 97 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 97 |
| 1901000 | ACCUM DEF INC TAX | DTA 705.273 Reg Liab | 2,892 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,892 |
| 1901000 | ACCUM DEF INC TAX | DTA 705.274 Reg Liab | 66 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 66 |
| 1901000 | ACCUM DEF INC TAX | DTA 705.275 Reg Liab | 230 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 230 |
| 1901000 | ACCUM DEF INC TAX | DTA 105.221 Saf Har | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1901000 | ACCUM DEF INC TAX | DTA 205.025 PMI Fuel Cost Adjustment | 345 | 15 | 251 | 79 | 0 | 0 | 0 | 0 | 0 |
| 1901000 | ACCUM DEF INC TAX | DTA 415.926 RL-Depreciation Decrease-OR | 1,308 | 0 | 1,308 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1901000 | ACCUM DEF INC TAX | DTA 415.927 RL-Depreciation Decrease-WA | -3 | 0 | 0 | -3 | 0 | 0 | 0 | 0 | 0 |
| 1901000 | ACCUM DEF INC TAX | DTA - BETC CREDIT CARRYFORWARD | 5,176 | 79 | 1,311 | 421 | 786 | 2,265 | 311 | 2 | 0 |
| 1901000 | ACCUM DEF INC TAX | DTL 920.110 BRIDGER EXTRACTION TAXES PAY | 3,209 | 143 | 2,332 | 733 | 0 | 0 | 0 | 0 | 0 |
| 1901000 | ACCUM DEF INC TAX | DTL 610.100 COAL MINE DEVT PMI | -565 | -25 | -411 | -129 | 0 | 0 | 0 | 0 | 0 |
| 1901000 | ACCUM DEF INC TAX | DTL 610.100 PMI DEVT COST AMORT | -1,243 | -56 | -903 | -284 | 0 | 0 | 0 | 0 | 0 |
| 1901000 | ACCUM DEF INC TAX | DTL 505.510 PMI VAC ACCRUAL | 351 | 16 | 255 | 80 | 0 | 0 | 0 | 0 | 0 |
| 1901000 | ACCUM DEF INC TAX | DTL 205.411 PMI SEC. 263A | -535 | -24 | -389 | -122 | 0 | 0 | 0 | 0 | 0 |
| 1901000 | ACCUM DEF INC TAX | DTL PMI PP&E | -28,257 | -1,263 | -20,537 | -6,457 | 0 | 0 | 0 | 0 | 0 |
| 1901000 | ACCUM DEF INC TAX | DTL 910.905 PMI COST DEPLETION | -1,922 | -86 | -1,397 | -439 | 0 | 0 | 0 | 0 | 0 |
| 1901000 | ACCUM DEF INC TAX | DTL 320.282-RA PostRet Sttmr Loss-CC-UT | -15 | 0 | 0 | 0 | 0 | -15 | 0 | 0 | 0 |
| 1901000 | ACCUM DEF INC TAX | DTL 320.283-RA PostRet Sttmr Loss-CC-WY | -1 | 0 | 0 | 0 | -1 | 0 | 0 | 0 | 0 |
| 1901000 | ACCUM DEF INC TAX | DTA 505.601 PMI - Sick Leave Accrual | 21 | 1 | 16 | 5 | 0 | 0 | 0 | 0 | 0 |
| 1901000 | ACCUM DEF INC TAX | DTA 205.205 Inventory Reserve - PMI | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1901000 | ACCUM DEF INC TAX | DTL 415.815 Insurance Rec Accruals | -5,819 | -115 | -1,399 | -398 | -862 | -2,674 | -370 | -2 | 0 |
| 1901000 | Total | | 116,465 | -238 | -3,471 | 411 | 18,821 | 53,056 | 7,728 | 35 | 40,123 |



Deferred Income Tax Balance

Average of Monthly Averages Ending - December 2017
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

| Primary Account | Secondary Account | Alloc | Total | Calif | Oregon | Wash | Wyoming | Utah | Idaho | FERC | Other |
|----------------------|--------------------|--------|-------------------|----------------|-------------------|-----------------|-----------------|-------------------|-----------------|----------|----------------|
| 1901090 | FAS109 DEF TAX ASS | 287374 | 28 | 0 | 0 | 28 | 0 | 0 | 0 | 0 | 0 |
| 1901090 Total | | | 28 | 0 | 0 | 28 | 0 | 0 | 0 | 0 | 0 |
| 2811000 | AC DEF TAX-ACCL AM | 287960 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2811000 Total | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2820000 | AC DEF INCTX-PROPT | 287704 | -1,564 | -31 | -376 | -107 | -232 | -719 | -99 | 0 | 0 |
| 2820000 Total | | | -1,564 | -31 | -376 | -107 | -232 | -719 | -99 | 0 | 0 |
| 2821000 | AC DEF TAX-UTILITY | 287221 | -474 | 0 | 0 | 0 | 0 | 0 | -474 | 0 | 0 |
| 2821000 | AC DEF TAX-UTILITY | 287222 | -3,425 | 0 | 0 | 0 | 0 | -3,425 | 0 | 0 | 0 |
| 2821000 | AC DEF TAX-UTILITY | 287223 | -711 | 0 | 0 | 0 | -711 | 0 | 0 | 0 | 0 |
| 2821000 | AC DEF TAX-UTILITY | 287301 | 13,399 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 13,399 |
| 2821000 | AC DEF TAX-UTILITY | 287605 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2821000 | AC DEF TAX-UTILITY | 287605 | -97,333 | -97,333 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2821000 | AC DEF TAX-UTILITY | 287605 | -252,636 | 0 | 0 | 0 | 0 | 0 | -252,636 | 0 | 0 |
| 2821000 | AC DEF TAX-UTILITY | 287605 | -82,066 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -82,066 |
| 2821000 | AC DEF TAX-UTILITY | 287605 | -1,176,874 | 0 | -1,176,874 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2821000 | AC DEF TAX-UTILITY | 287605 | -1,990,578 | 0 | 0 | 0 | 0 | -1,990,578 | 0 | 0 | 0 |
| 2821000 | AC DEF TAX-UTILITY | 287605 | -273,805 | 0 | 0 | -273,805 | 0 | 0 | 0 | 0 | 0 |
| 2821000 | AC DEF TAX-UTILITY | 287605 | -637,042 | 0 | 0 | 0 | -637,042 | 0 | 0 | 0 | 0 |
| 2821000 | AC DEF TAX-UTILITY | 287605 | -7,173 | -122 | -1,549 | -446 | -1,100 | -3,483 | -469 | -2 | -1 |
| 2821000 | AC DEF TAX-UTILITY | 287605 | 79 | 3 | 20 | 5 | 9 | 38 | 4 | 0 | 0 |
| 2821000 | AC DEF TAX-UTILITY | 287605 | 11,969 | 184 | 3,032 | 973 | 1,818 | 5,238 | 720 | 4 | 0 |
| 2821000 | AC DEF TAX-UTILITY | 287605 | 6 | 0 | 4 | 1 | 0 | 0 | 0 | 0 | 0 |
| 2821000 | AC DEF TAX-UTILITY | 287605 | -788 | -26 | -204 | -51 | -85 | -382 | -39 | 0 | 0 |
| 2821000 | AC DEF TAX-UTILITY | 287605 | -677 | -13 | -163 | -46 | -100 | -311 | -43 | 0 | 0 |
| 2821000 | AC DEF TAX-UTILITY | 287607 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2821000 | AC DEF TAX-UTILITY | 287608 | -2,102 | 0 | 0 | 0 | -484 | -1,415 | -202 | -1 | 0 |
| 2821000 | AC DEF TAX-UTILITY | 287766 | 135 | 3 | 32 | 9 | 20 | 62 | 9 | 0 | 0 |
| 2821000 | AC DEF TAX-UTILITY | 287771 | 256 | 0 | 0 | 0 | 65 | 165 | 25 | 0 | 0 |
| 2821000 | AC DEF TAX-UTILITY | 287928 | -6,972 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -6,972 |
| 2821000 Total | | | -4,506,812 | -97,305 | -1,175,700 | -273,360 | -637,611 | -1,994,092 | -253,105 | 1 | -75,639 |
| 2830000 | ACC DEF TAX-OTHER | 287936 | -70 | -3 | -51 | -16 | 0 | 0 | 0 | 0 | 0 |
| 2830000 Total | | | -70 | -3 | -51 | -16 | 0 | 0 | 0 | 0 | 0 |
| 2831000 | AC DEF IN TX UTIL | 286901 | 20 | 20 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2831000 | AC DEF IN TX UTIL | 286902 | -241 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -241 |
| 2831000 | AC DEF IN TX UTIL | 286905 | -2 | 0 | 0 | 0 | 0 | 0 | -2 | 0 | 0 |
| 2831000 | AC DEF IN TX UTIL | 286906 | -835 | 0 | 0 | 0 | 0 | -835 | 0 | 0 | 0 |
| 2831000 | AC DEF IN TX UTIL | 286907 | -101 | 0 | 0 | 0 | -101 | 0 | 0 | 0 | 0 |
| 2831000 | AC DEF IN TX UTIL | 287341 | 4,562 | 91 | 1,097 | 312 | 676 | 2,096 | 290 | 1 | 0 |
| 2831000 | AC DEF IN TX UTIL | 287511 | -592 | -592 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2831000 | AC DEF IN TX UTIL | 287511 | 592 | 0 | 0 | 0 | 151 | 383 | 58 | 0 | 0 |



Deferred Income Tax Balance

Average of Monthly Averages Ending - December 2017
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 | DTL 415.701 CA Deferred Intervenor Fundi | OTHER | -15 | 0 | 0 | 0 | 0 | 0 | 0 | -15 |
| 2831000 | AC DEF IN TX UTIL | 287570 DTL 415.702 Reg Asset-Lake Side Liq. Dam | WYU | -314 | 0 | 0 | -314 | 0 | 0 | 0 | 0 |
| 2831000 | AC DEF IN TX UTIL | 287571 DTL 430.110 REG ASSET RECLASS | OTHER | -4,549 | 0 | 0 | 0 | 0 | 0 | 0 | -4,549 |
| 2831000 | AC DEF IN TX UTIL | 287576 DTL 415.820 Contra Pensn Reg Asset MMT & | OR | 576 | 0 | 576 | 0 | 0 | 0 | 0 | 0 |
| 2831000 | AC DEF IN TX UTIL | 287577 DTL 415.822 Reg Asset _ Pension MMT_UT | UT | -54 | 0 | 0 | 0 | -54 | 0 | 0 | 0 |
| 2831000 | AC DEF IN TX UTIL | 287579 DTL 415.824 Contra Pensn Reg Asset MMT & | CA | 52 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2831000 | AC DEF IN TX UTIL | 287581 DTL 415.827 Reg Asset - FAS 158 Post - R | OR | -107 | 0 | -107 | 0 | 0 | 0 | 0 | 0 |
| 2831000 | AC DEF IN TX UTIL | 287584 DTL 415.829 Reg Asset - Post - Ret MMT_U | UT | -53 | 0 | 0 | 0 | -53 | 0 | 0 | 0 |
| 2831000 | AC DEF IN TX UTIL | 287586 DTL 415.831 Reg Asset - Post - Ret MMT_C | CA | -10 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2831000 | AC DEF IN TX UTIL | 287588 DTL 415.840 Reg Asset - Deferred OR Ind | OTHER | -1 | 0 | 0 | 0 | 0 | 0 | 0 | -1 |
| 2831000 | AC DEF IN TX UTIL | 287590 DTL 415.871 Environmental Clean-up Accr | WA | 693 | 0 | 693 | 0 | 0 | 0 | 0 | 0 |
| 2831000 | AC DEF IN TX UTIL | 287591 DTL 415.874 Deferred Net Power Costs-WY | OTHER | -154 | 0 | 0 | 0 | 0 | 0 | 0 | -154 |
| 2831000 | AC DEF IN TX UTIL | 287593 DTL 415.892 Deferred Net Power Costs - I | OTHER | -3,912 | 0 | 0 | 0 | 0 | 0 | 0 | -3,912 |
| 2831000 | AC DEF IN TX UTIL | 287597 DTL 415.703 Goodnoe Hills Liquidation Da | WYP | -133 | 0 | 0 | -133 | 0 | 0 | 0 | 0 |
| 2831000 | AC DEF IN TX UTIL | 287601 DTL 415.677 RA Pref Stock Redemption WA | OTHER | -34 | 0 | 0 | 0 | 0 | 0 | 0 | -34 |
| 2831000 | AC DEF IN TX UTIL | 287614 DTL 430.100 Weatherization | OTHER | 2,409 | 0 | 0 | 0 | 0 | 0 | 0 | 2,409 |
| 2831000 | AC DEF IN TX UTIL | 287634 DTL 415.300 Environmental Clean-up Accru | SO | -25,162 | -499 | -6,049 | -1,720 | -3,727 | -11,562 | -1,598 | -7 |
| 2831000 | AC DEF IN TX UTIL | 287635 DTL 415.500 Cholla Pit Transact Costs-AP | CAGE | -72 | 0 | 0 | 0 | -17 | -49 | 0 | 0 |
| 2831000 | AC DEF IN TX UTIL | 287639 DTL 415.510 WA Disallowed Colstrip 3-Wri | WA | -71 | 0 | 0 | -71 | 0 | 0 | 0 | 0 |
| 2831000 | AC DEF IN TX UTIL | 287640 DTL 415.680 Deferred Intervenor Funding | OTHER | -139 | 0 | 0 | 0 | 0 | 0 | 0 | -139 |
| 2831000 | AC DEF IN TX UTIL | 287647 DTL 425.100 IDAHO DEFERRED REGULATORY EX | IDU | -10 | 0 | 0 | 0 | 0 | -10 | 0 | 0 |
| 2831000 | AC DEF IN TX UTIL | 287650 DTL 205.100 Coal Pile Inventory Adjustme | CAEE | -257 | 0 | 0 | -66 | -166 | -25 | 0 | 0 |
| 2831000 | AC DEF IN TX UTIL | 287653 DTL 425.250 TGS Buyout | CAGE | -15 | 0 | 0 | -3 | -10 | -1 | 0 | 0 |
| 2831000 | AC DEF IN TX UTIL | 287656 DTL 425.280 Joseph Settlement | OTHER | -30 | 0 | 0 | 0 | 0 | 0 | 0 | -30 |
| 2831000 | AC DEF IN TX UTIL | 287661 DTL 425.360 Hermiston Swap | CAGW | -1,243 | -54 | -910 | -280 | 0 | 0 | 0 | 0 |
| 2831000 | AC DEF IN TX UTIL | 287662 DTL 210.100 Prepaid Taxes - OR PUC | OR | -836 | 0 | -836 | 0 | 0 | 0 | 0 | 0 |
| 2831000 | AC DEF IN TX UTIL | 287664 DTL 210.120 Prepaid Taxes - UT PUC | UT | -1,294 | 0 | 0 | 0 | -1,294 | 0 | 0 | 0 |
| 2831000 | AC DEF IN TX UTIL | 287665 DTL 210.130 Prepaid Taxes - ID PUC | IDU | -89 | 0 | 0 | 0 | 0 | -89 | 0 | 0 |
| 2831000 | AC DEF IN TX UTIL | 287666 DTL 210.140 Prepaid Taxes - WY PSC | WYP | -56 | 0 | 0 | 0 | -56 | 0 | 0 | 0 |
| 2831000 | AC DEF IN TX UTIL | 287669 DTL 210.180 PRE MEM | SO | -1,477 | -29 | -355 | -101 | -219 | -679 | -94 | 0 |
| 2831000 | AC DEF IN TX UTIL | 287675 DTL 740.100 Post Merger Loss-Reacq Debt | SNP | -2,072 | -35 | -447 | -129 | -318 | -1,006 | -136 | -1 |
| 2831000 | AC DEF IN TX UTIL | 287708 DTL 210.200 PREPAID PROPERTY TAXES | GPS | -8,278 | -164 | -1,990 | -566 | -1,226 | -3,804 | -526 | -2 |
| 2831000 | AC DEF IN TX UTIL | 287747 DTL 705.240 CA Energy Program | OTHER | -287 | 0 | 0 | 0 | 0 | 0 | 0 | -287 |
| 2831000 | AC DEF IN TX UTIL | 287770 DTL 120.205 TRAPPER MINE-EQUITY EARNINGS | OTHER | -1,423 | 0 | 0 | 0 | 0 | 0 | 0 | -1,423 |
| 2831000 | AC DEF IN TX UTIL | 287781 DTL 415.870 Def CA | OTHER | -1,464 | 0 | 0 | 0 | 0 | 0 | 0 | -1,464 |
| 2831000 | AC DEF IN TX UTIL | 287783 DTL 415.880 Def Ut | UT | 7 | 0 | 0 | 0 | 0 | 7 | 0 | 0 |
| 2831000 | AC DEF IN TX UTIL | 287840 DTL 415.410 RA Energy West Mining | CAEE | -97,996 | 0 | 0 | 0 | -25,004 | -63,331 | -9,613 | -48 |
| 2831000 | AC DEF IN TX UTIL | 287841 DTL 415.411 ContraRA DeerCreekAband CA | CA | 845 | 845 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2831000 | AC DEF IN TX UTIL | 287842 DTL 415.412 ContraRA DeerCreekAband ID | IDU | 399 | 0 | 0 | 0 | 0 | 0 | 0 | 399 |
| 2831000 | AC DEF IN TX UTIL | 287843 DTL 415.413 ContraRA DeerCreekAband OR | OR | 1,793 | 0 | 1,793 | 0 | 0 | 0 | 0 | 0 |



Deferred Income Tax Balance

Average of Monthly Averages Ending - December 2017
 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 | 287844 | DTL 415.414 ContraRA DeerCreekAband UT | UT | 1,504 | 0 | 0 | 0 | 1,504 | 0 | 0 |
| 2831000 | AC DEF IN TX UTIL | 287846 | DTL 415.416 ContraRA DeerCreekAband WY | WYU | 208 | 0 | 0 | 208 | 0 | 0 | 0 |
| 2831000 | AC DEF IN TX UTIL | 287849 | DTL 415.424 ContraRA DeerCreekAband | CAEE | 22,845 | 0 | 0 | 5,829 | 14,764 | 2,241 | 11 |
| 2831000 | AC DEF IN TX UTIL | 287850 | DTL 415.425 Contra RA UMWA Pension | OTHER | 1,632 | 0 | 0 | 0 | 0 | 0 | 1,632 |
| 2831000 | AC DEF IN TX UTIL | 287851 | DTL 415.417 Contra RA UMWA Pension CA | OTHER | 688 | 0 | 0 | 0 | 0 | 0 | 688 |
| 2831000 | AC DEF IN TX UTIL | 287857 | DTL 415.545 Reg Asset WA Merwin Project | OTHER | 1 | 0 | 0 | 0 | 0 | 0 | 1 |
| 2831000 | AC DEF IN TX UTIL | 287858 | DTL 415.676 RA Pref Stock Redemption-WY | OTHER | -72 | 0 | 0 | 0 | 0 | 0 | -72 |
| 2831000 | AC DEF IN TX UTIL | 287860 | DTL 415.855 Reg Asset-CA-Jan10 Storm Cos | OTHER | -14 | 0 | 0 | 0 | 0 | 0 | -14 |
| 2831000 | AC DEF IN TX UTIL | 287861 | DTL 415.857 Reg Asset-ID-Def Overburden | OTHER | -141 | 0 | 0 | 0 | 0 | 0 | -141 |
| 2831000 | AC DEF IN TX UTIL | 287864 | DTL 415.852 Powerdale Decom Cost Amort-I | IDU | -34 | 0 | 0 | 0 | 0 | -34 | 0 |
| 2831000 | AC DEF IN TX UTIL | 287868 | DTL 415.858 Reg Asset-WY-Def Overburden | WYP | -396 | 0 | 0 | -396 | 0 | 0 | 0 |
| 2831000 | AC DEF IN TX UTIL | 287871 | DTL 415.866 Reg Asset-OR Solar Feed-In T | OTHER | -1,958 | 0 | 0 | 0 | 0 | 0 | -1,958 |
| 2831000 | AC DEF IN TX UTIL | 287874 | DTL 720.843 RA Tax Adj on PR Benefit-OR | OTHER | -168 | 0 | 0 | 0 | 0 | 0 | -168 |
| 2831000 | AC DEF IN TX UTIL | 287879 | DTL 415.898 Deferred Coal Cost Naughton | CAEE | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2831000 | AC DEF IN TX UTIL | 287884 | DTL 415.867 Reg Asset - CA Solar Feed-in | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2831000 | AC DEF IN TX UTIL | 287887 | DTL 415.881 Def of Excess RECs UT | OTHER | -212 | 0 | 0 | 0 | 0 | 0 | -212 |
| 2831000 | AC DEF IN TX UTIL | 287888 | DTL 415.882 Def of Excess RECs WA | OTHER | -35 | 0 | 0 | 0 | 0 | 0 | -35 |
| 2831000 | AC DEF IN TX UTIL | 287889 | DTL 415.883 Def of Excess RECs WY | OTHER | -125 | 0 | 0 | 0 | 0 | 0 | -125 |
| 2831000 | AC DEF IN TX UTIL | 287896 | DTL 415.875 Def Net Power Cost - UT | OTHER | -2,976 | 0 | 0 | 0 | 0 | 0 | -2,976 |
| 2831000 | AC DEF IN TX UTIL | 287897 | DTL 425.400 RA - UT Klamath Relicensing | OTHER | -7,991 | 0 | 0 | 0 | 0 | 0 | -7,991 |
| 2831000 | AC DEF IN TX UTIL | 287899 | DTL 415.878 RA-UT Liq Damages | UT | -219 | 0 | 0 | 0 | -219 | 0 | 0 |
| 2831000 | AC DEF IN TX UTIL | 287903 | DTL 415.879 RA-Liq Damages N2-WY | WYP | -36 | 0 | 0 | -36 | 0 | 0 | 0 |
| 2831000 | AC DEF IN TX UTIL | 287906 | DTL 415.863 RA-UT Subscriber Solar Prog | UT | -524 | 0 | 0 | 0 | -524 | 0 | 0 |
| 2831000 | AC DEF IN TX UTIL | 287907 | DTL 210.185-Prepaid Aircraft Maint Cost | SG | -22 | 0 | -6 | -2 | -10 | -1 | 0 |
| 2831000 | AC DEF IN TX UTIL | 287908 | DTL 210.190 - Prepaid Water Rights | CAGE | -280 | 0 | 0 | -65 | -189 | -27 | 0 |
| 2831000 | AC DEF IN TX UTIL | 287916 | DTL 705.455 RL - WY Property Ins Res | WYP | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2831000 | AC DEF IN TX UTIL | 287917 | DTL 705.451 - RL - OR Property Ins Res | OR | -3,024 | 0 | -3,024 | 0 | 0 | 0 | 0 |
| 2831000 | AC DEF IN TX UTIL | 287919 | DTL 425.105 RA-OR Asset Sale Gain GB-NC | OTHER | -107 | 0 | 0 | 0 | 0 | 0 | -107 |
| 2831000 | AC DEF IN TX UTIL | 287933 | DTL 320.282-RA PostRet Sittmt Loss-CC-UT | UT | -279 | 0 | 0 | 0 | -279 | 0 | 0 |
| 2831000 | AC DEF IN TX UTIL | 287934 | DTL 320.283-RA PostRet Sittmt Loss-CC-WY | WYU | -20 | 0 | 0 | -20 | 0 | 0 | 0 |
| 2831000 | AC DEF IN TX UTIL | 287935 | DTL 415.936 RA - Carbon Plt Decom/Inv | CAGE | -1,313 | 0 | 0 | -302 | -884 | -126 | -1 |
| 2831000 | AC DEF IN TX UTIL | 287939 | DTL 415.115 RA-UT STEP Pilot Program | OTHER | 1,105 | 0 | 0 | 0 | 0 | 0 | 1,105 |
| 2831000 | AC DEF IN TX UTIL | 287942 | DTL 430.112 Reg Asset - Other - Balance | OTHER | -104 | 0 | 0 | 0 | 0 | 0 | -104 |
| 2831000 | AC DEF IN TX UTIL | 287947 | DTL 415.501 Cholla Plant Transaction Cos | IDU | 2 | 0 | 0 | 0 | 0 | 2 | 0 |
| 2831000 | AC DEF IN TX UTIL | 287948 | DTL 415.502 Cholla Plant Transaction Cos | OR | 3 | 0 | 3 | 0 | 0 | 0 | 0 |
| 2831000 | AC DEF IN TX UTIL | 287970 | DTL 415.815 Insurance Rec Accruals | SO | -5,353 | -1,287 | -3,66 | -793 | -2,460 | -340 | -1 |
| 2831000 | AC DEF IN TX UTIL | 287971 | DTL 415.868 RA UT Solar Incentive Prog | OTHER | -1,078 | 0 | 0 | 0 | 0 | 0 | -1,078 |
| 2831000 | AC DEF IN TX UTIL | 287975 | DTL 415.655 RA - CA GHG Allowances | OTHER | -119 | 0 | 0 | 0 | 0 | 0 | -119 |
| 2831000 | AC DEF IN TX UTIL | 287977 | DTL 415.885 RA-NONCURRENT RECLASS-OTHER | OTHER | -10 | 0 | 0 | 0 | 0 | 0 | -10 |
| 2831000 | AC DEF IN TX UTIL | 287978 | DTL 415.906 RA OR RECs in Rate - NC | OTHER | -5 | 0 | 0 | 0 | 0 | 0 | -5 |



Deferred Income Tax Balance

Average of Monthly Averages Ending - December 2017

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 | IDU | -1,910 | 0 | 0 | 0 | 0 | 0 | -1,910 | 0 | 0 |
| 2831000 | AC DEF IN TX UTIL | UT | -680 | 0 | 0 | 0 | 0 | -680 | 0 | 0 | 0 |
| 2831000 | AC DEF IN TX UTIL | WYP | -2,349 | 0 | 0 | 0 | -2,349 | 0 | 0 | 0 | 0 |
| 2831000 | AC DEF IN TX UTIL | IDU | -636 | 0 | 0 | 0 | 0 | 0 | -636 | 0 | 0 |
| 2831000 | AC DEF IN TX UTIL | UT | -4,575 | 0 | 0 | 0 | 0 | -4,575 | 0 | 0 | 0 |
| 2831000 | AC DEF IN TX UTIL | WYP | -1,538 | 0 | 0 | 0 | -1,538 | 0 | 0 | 0 | 0 |
| 2831000 | AC DEF IN TX UTIL | OTHER | -210 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -210 |
| 2831000 | AC DEF IN TX UTIL | OTHER | -8 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -8 |
| 2831000 Total | | | -151,962 | -483 | -11,540 | -2,229 | -29,823 | -73,907 | -12,186 | -47 | -21,747 |
| Grand Total | | | -4,543,916 | -98,061 | -1,191,138 | -275,273 | -648,844 | -2,015,662 | -257,663 | -12 | -57,263 |



Investment Tax Credit Balance

Average of Monthly Averages Ending - December 2017
 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 | 285606 | ACCUM DEF ITC - PPL - 1987 | ITC88 | -4 | -2 | -1 | 0 | 0 | 0 | 0 |
| 2551000 | ACC DEF ITC - FED | 285607 | ACCUM DEF ITC - PPL - 1988 | ITC89 | -45 | -25 | -7 | -9 | 0 | 0 | 0 |
| 2551000 | ACC DEF ITC - FED | 285608 | JIM BRIDGER RETROFIT ITC - PPL | ITC90 | -100 | -16 | -4 | -17 | -47 | -14 | 0 |
| 2551000 | ACC DEF ITC - FED | 285620 | Accum Def ITC - Solar Arrays - 2013 | SG | -143 | -36 | -12 | -22 | -63 | -9 | 0 |
| 2551000 | ACC DEF ITC - FED | 285621 | Accum Def ITC - Solar Arrays - 2014 | SG | -97 | -24 | -8 | -15 | -42 | -6 | 0 |
| 2551000 Total | | | | | -388 | -104 | -31 | -64 | -152 | -28 | 0 |
| Grand Total | | | | | -388 | -104 | -31 | -64 | -152 | -28 | 0 |

B20. CUSTOMER ADVANCES



Customer Advances

Average of Monthly Averages Ending - December 2017

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 | 210550 Payments Received Uncompleted Projects | CAGE | -14,182 | 0 | 0 | -3,265 | -9,547 | -1,362 | -7 | 0 |
| 2520000 | CUST ADV CONSTRUCT | 210550 Payments Received Uncompleted Projects | IDU | -7 | 0 | 0 | 0 | 0 | -7 | 0 | 0 |
| 2520000 | CUST ADV CONSTRUCT | 210550 Payments Received Uncompleted Projects | OR | -407 | -407 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2520000 | CUST ADV CONSTRUCT | 210550 Payments Received Uncompleted Projects | SG | -19 | 0 | -5 | -3 | -8 | -1 | 0 | 0 |
| 2520000 | CUST ADV CONSTRUCT | 210550 Payments Received Uncompleted Projects | UT | 82 | 0 | 0 | 0 | 82 | 0 | 0 | 0 |
| 2520000 | CUST ADV CONSTRUCT | 210550 Payments Received Uncompleted Projects | WA | -1 | 0 | -1 | 0 | 0 | 0 | 0 | 0 |
| 2520000 | CUST ADV CONSTRUCT | 210550 Payments Received Uncompleted Projects | WYP | 1,124 | 0 | 0 | 1,124 | 0 | 0 | 0 | 0 |
| 2520000 | CUST ADV CONSTRUCT | 210553 Transmission Payments Received - Capital | CAGE | -11,756 | 0 | 0 | -2,707 | -7,915 | -1,129 | -6 | 0 |
| 2520000 | CUST ADV CONSTRUCT | 210556 UT Solar-Net Metering Fees-Refundable | UT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2520000 | CUST ADV CONSTRUCT | 285460 Transm Intercon Deposits - w/3rd Party | CAGE | -11,550 | 0 | 0 | -2,659 | -7,775 | -1,109 | -6 | 0 |
| 2520000 | CUST ADV CONSTRUCT | 285460 Transm Intercon Deposits - w/3rd Party | SG | 342 | 5 | 87 | 52 | 149 | 21 | 0 | 0 |
| 2520000 Total | | | | -36,375 | 5 | -325 | -7,459 | -25,014 | -3,587 | -19 | 0 |
| Grand Total | | | | -36,375 | 5 | -325 | -7,459 | -25,014 | -3,587 | -19 | 0 |