

Exhibit No. SEM-3
Docket UE-15____
Witness: Shelley E. McCoy

**BEFORE THE
WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION**

In the Matter of

PACIFIC POWER & LIGHT
COMPANY,

Petition For a Rate Increase Based on a Modified
Commission Basis Report, Two-Year Rate Plan,
and Decoupling Mechanism.

Docket UE-15____

PACIFIC POWER & LIGHT COMPANY

EXHIBIT OF SHELLEY E. MCCOY

Results of Operations for Twelve Months ended June 30, 2015

November 2015

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

	(1) Unadjusted Results	(2) Restating Adjustments	(3) Total Adjusted Actual Results	(4) Proforma Adjustments	(5) Total Normalized Results	(6) Price Change	(7) Results with Price Change
1 Operating Revenues:							
2 General Business Revenues	336,867,108	(139,051,636)	197,815,473	8,112,496	205,927,969	10,746,470	216,674,439
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	13,422,783	(13,422,783)	-	-	-	-	-
5 Other Operating Revenues	9,740,155	(419,729)	9,320,426	-	9,320,426	-	-
6 Total Operating Revenues	360,030,046	(152,894,148)	207,135,899	8,112,496	215,248,395	-	-
7							
8 Operating Expenses:							
9 Steam Production	67,493,070	(53,445,160)	14,047,910	-	14,047,910	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	6,641,502	7,809	6,649,311	-	6,649,311	-	-
12 Other Power Supply	81,408,339	(71,687,850)	9,720,488	-	9,720,488	-	-
13 Transmission	31,030,201	(25,452,025)	5,578,176	-	5,578,176	-	-
14 Distribution	11,025,297	89,787	11,115,084	-	11,115,084	-	-
15 Customer Accounting	5,916,884	425,682	6,342,566	-	6,342,566	55,968	6,398,533
16 Customer Service & Info	12,294,037	(11,532,818)	761,220	-	761,220	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	9,604,908	550,573	10,155,481	-	10,155,481	-	-
19 Total O&M Expenses	225,414,237	(161,044,002)	64,370,235	-	64,370,235	-	-
20 Depreciation	44,144,438	(242,771)	43,901,667	12,324,175	56,225,842	-	-
21 Amortization	4,714,285	43,669	4,757,954	-	4,757,954	-	-
22 Taxes Other Than Income	21,184,678	496,549	21,681,227	(18,906)	21,662,321	437,747	22,100,068
23 Income Taxes - Federal	8,322,675	3,637,162	11,959,837	822,323	12,782,160	3,588,464	16,370,624
24 Income Taxes - State	-	-	-	-	-	-	-
25 Income Taxes - Def Net	2,604,141	2,117,854	4,721,995	(3,798,129)	923,866	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	(5,365)	12,634	7,269	-	7,269	-	-
28 Total Operating Expenses:	306,379,090	(154,978,905)	151,400,185	9,329,463	160,729,647	4,082,179	164,811,826
29							
30 Operating Rev For Return:	53,650,957	2,084,758	55,735,714	(1,216,966)	54,518,748	6,664,291	61,183,039
31							
32 Rate Base:							
33 Electric Plant In Service	1,711,240,085	71,313,967	1,782,554,053	29,499,728	1,812,053,781	-	-
34 Plant Held for Future Use	424,723	-	424,723	-	424,723	-	-
35 Misc Deferred Debits	10,635,421	(10,238,300)	397,121	-	397,121	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-
38 Prepayments	1,753,737	(1,753,737)	(1)	-	(1)	-	-
39 Fuel Stock	6,572,936	(6,572,936)	0	-	0	-	-
40 Material & Supplies	7,344,634	(7,344,634)	(0)	-	(0)	-	-
41 Working Capital	2,150,960	21,811,243	23,962,203	-	23,962,203	-	-
42 Weatherization Loans	1,840,890	-	1,840,890	-	1,840,890	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	1,741,963,386	67,215,603	1,809,178,989	29,499,728	1,838,678,717	-	1,838,678,717
45							
46 Rate Base Deductions:							
47 Accum Prov For Deprec	(650,698,309)	(38,933,545)	(689,631,854)	(5,722,235)	(695,354,089)	-	-
48 Accum Prov For Amort	(51,041,927)	(1,914,754)	(52,956,681)	-	(52,956,681)	-	-
49 Accum Def Income Tax	(254,566,534)	9,226,460	(245,340,074)	799,979	(244,540,095)	-	-
50 Unamortized ITC	(107,192)	411	(106,780)	-	(106,780)	-	-
51 Customer Adv For Const	25,235	(997,745)	(972,510)	-	(972,510)	-	-
52 Customer Service Deposits	-	(3,272,583)	(3,272,583)	-	(3,272,583)	-	-
53 Misc Rate Base Deductions	(4,253,593)	901,778	(3,351,815)	-	(3,351,815)	-	-
54							
55 Total Rate Base Deductions	(960,642,319)	(34,989,978)	(995,632,297)	(4,922,256)	(1,000,554,553)	-	(1,000,554,553)
56							
57 Total Rate Base:	781,321,066	32,225,625	813,546,692	24,577,472	838,124,164	-	838,124,164
58							
59 Return on Rate Base	6.87%		6.85%		6.50%		7.30%
60 Return on Equity	8.62%	-0.03%	8.59%	-0.70%	7.88%		9.50%
61							
62 TAX CALCULATION:							
63 Operating Revenue	64,577,772	7,839,774	72,417,546	(4,192,772)	68,224,774	10,252,755	78,477,529
64 Other Deductions	-	-	-	-	-	-	-
65 Interest (AFUDC)	(2,382,085)	(3,867)	(2,385,952)	-	(2,385,952)	-	(2,385,952)
66 Interest	21,200,191	229,426	21,429,617	647,395	22,077,012	-	22,077,012
67 Schedule "M"	(7,822,191)	93,885	(7,728,306)	10,007,983	2,279,677	-	2,279,677
68 Income Before Tax	37,937,475	7,708,100	45,645,576	5,167,816	50,813,391	10,252,755	61,066,147
69							
70 State Income Taxes	-	-	-	-	-	-	-
71 Taxable Income	37,937,475	7,708,100	45,645,576	5,167,816	50,813,391	10,252,755	61,066,147
72							
73 Federal Income Taxes + Other	8,322,675	3,637,162	11,959,837	822,323	12,782,160	3,588,464	16,370,624

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

	(1) Total Adjusted Results	(2) Price Change	(3) Results with Price Change
1 Operating Revenues:			
2 General Business Revenues	205,927,969	10,746,470	216,674,439
3 Interdepartmental	-		
4 Special Sales	-		
5 Other Operating Revenues	9,320,426		
6 Total Operating Revenues	<u>215,248,395</u>		
7			
8 Operating Expenses:			
9 Steam Production	14,047,910		
10 Nuclear Production	-		
11 Hydro Production	6,649,311		
12 Other Power Supply	9,720,488		
13 Transmission	5,578,176		
14 Distribution	11,115,084		
15 Customer Accounting	6,342,566	55,968	6,398,533
16 Customer Service & Info	761,220		
17 Sales	-		
18 Administrative & General	10,155,481		
19 Total O&M Expenses	<u>64,370,235</u>		
20 Depreciation	56,225,842		
21 Amortization	4,757,954		
22 Taxes Other Than Income	21,662,321	437,747	22,100,068
23 Income Taxes - Federal	12,782,160	3,588,464	16,370,624
24 Income Taxes - State	-		
25 Income Taxes - Def Net	923,866		
26 Investment Tax Credit Adj.	-		
27 Misc Revenue & Expense	7,269		
28 Total Operating Expenses:	<u>160,729,647</u>	4,082,179	164,811,826
29			
30 Operating Rev For Return:	<u>54,518,748</u>	6,664,291	61,183,039
31			
32 Rate Base:			
33 Electric Plant In Service	1,812,053,781		
34 Plant Held for Future Use	424,723		
35 Misc Deferred Debits	397,121		
36 Elec Plant Acq Adj	-		
37 Nuclear Fuel	-		
38 Prepayments	(1)		
39 Fuel Stock	0		
40 Material & Supplies	(0)		
41 Working Capital	23,962,203		
42 Weatherization Loans	1,840,890		
43 Misc Rate Base	-		
44 Total Electric Plant:	<u>1,838,678,717</u>	-	1,838,678,717
45			
46 Rate Base Deductions:			
47 Accum Prov For Deprec	(695,354,089)		
48 Accum Prov For Amort	(52,956,681)		
49 Accum Def Income Tax	(244,540,095)		
50 Unamortized ITC	(106,780)		
51 Customer Adv For Const	(972,510)		
52 Customer Service Deposits	(3,272,583)		
53 Misc Rate Base Deductions	(3,351,815)		
54			
55 Total Rate Base Deductions	<u>(1,000,554,553)</u>	-	(1,000,554,553)
56			
57 Total Rate Base:	<u>838,124,164</u>	-	838,124,164
58			
59 Return on Rate Base	6.50%		7.300%
60 Return on Equity	7.88%		9.50%
61			
62 TAX CALCULATION:			
63 Operating Revenue	68,224,774	10,252,755	78,477,529
64 Other Deductions			
65 Interest (AFUDC)	(2,385,952)	-	(2,385,952)
66 Interest	22,077,012	-	22,077,012
67 Schedule "M" Additions	76,842,780	-	76,842,780
68 Schedule "M" Deductions	74,563,103	-	74,563,103
69 Income Before Tax	<u>50,813,391</u>	10,252,755	61,066,147
70			
71 State Income Taxes	-	-	-
72 Taxable Income	<u>50,813,391</u>	10,252,755	61,066,147
73			
74 Federal Income Taxes + Other	<u>12,782,160</u>	3,588,464	16,370,624

Ref. Page 2.2

Ref. Page 1.2

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

Net Rate Base - Washington Jurisdiction	\$ 838,124,164	Ref. Page 1.1
Return on Rate Base Requested	<u>7.300%</u>	Ref. Page 2.1
Revenues Required to Earn Requested Return	61,183,039	
Less Current Operating Revenues	<u>(54,518,748)</u>	
Increase to Current Revenues	6,664,291	
Net to Gross Bump-up	<u>161.254%</u>	
Price Change Required for Requested Return	<u>\$ 10,746,470</u>	
Requested Price Change	\$ 10,746,470	
Uncollectible Percent	<u>0.521%</u>	Ref. Page 1.3
Increased Uncollectible Expense	<u>\$ 55,968</u>	
Requested Price Change	\$ 10,746,470	
WUTC Regulatory Fee	0.200%	Ref. Page 1.3
Revenue Tax	3.873%	Ref. Page 1.3
Resource Supplier Tax	0.000%	Ref. Page 1.3
Gross Receipts	0.000%	Ref. Page 1.3
Increase Taxes Other Than Income	<u>\$ 437,747</u>	
Requested Price Change	\$ 10,746,470	
Uncollectible Expense	(55,968)	
Taxes Other Than Income	<u>(437,747)</u>	
Income Before Taxes	<u>\$ 10,252,755</u>	
State Effective Tax Rate	<u>0.000%</u>	Ref. Page 2.1
State Income Taxes	<u>\$ -</u>	
Taxable Income	\$ 10,252,755	
Federal Income Tax Rate	<u>35.00%</u>	Ref. Page 2.1
Federal Income Taxes	<u>\$ 3,588,464</u>	
Operating Income	100.000%	
Net Operating Income	<u>62.014%</u>	Ref. Page 1.3
Net to Gross Bump-Up	<u>161.2539%</u>	

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

Operating Revenue	100.000%	
Operating Deductions		
Uncollectible Accounts	0.521% (1)	
WUTC Regulatory Fee	0.200%	
Taxes Other - Revenue Tax	3.873%	
Taxes Other - Resource Supplier	0.000%	
Taxes Other - Gross Receipts	<u>0.000%</u>	
Sub-Total	95.406%	
State Income Tax @ 0.000%	<u>0.000%</u>	
Sub-Total	95.406%	
Federal Income Tax @ 35.00%	<u>33.392%</u>	
Net Operating Income	<u><u>62.014%</u></u>	
1 Uncollectible Accounts:		
(a) Uncollectible Accounts (FERC Account 904)	1,631,117	Ref. 4.10.1. Line 2
(b) General Business Revenues	<u>313,192,771</u>	Ref. 4.10.1. Line 3
Uncollectible Accounts %	<u>0.521%</u>	(a) / (b)

WASHINGTON SUMMARY OF ADJUSTMENTS - TOTAL

	Total Adjustments	Revenue Adjustments (Tab 3)	O&M Adjustments (Tab 4)	Net Power Cost Adjustments (Tab 5)	Depreciation & Amortization (Tab 6)	Tax Adjustments (Tab 7)	Rate Base Adjustments (Tab 8)	Production Factor Adjustments (Tab 9)
1 Operating Revenues:								
2 General Business Revenues	(130,939,139)	(1,194,447)	-	(129,744,692)	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-	-
4 Special Sales	(13,422,783)	-	-	(13,422,783)	-	-	-	-
5 Other Operating Revenues	(419,729)	(419,729)	-	-	-	-	-	-
6 Total Operating Revenues	(144,781,651)	(1,614,176)	-	(143,167,475)	-	-	-	-
7								
8 Operating Expenses:								
9 Steam Production	(53,445,160)	-	19,104	(53,464,264)	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-	-
11 Hydro Production	7,809	-	7,809	-	-	-	-	-
12 Other Power Supply	(71,687,851)	-	190,542	(71,878,393)	-	-	-	-
13 Transmission	(25,452,025)	(66,703)	(49,288)	(25,336,034)	-	-	-	-
14 Distribution	89,787	-	89,787	-	-	-	-	-
15 Customer Accounting	425,682	-	425,682	-	-	-	-	-
16 Customer Service & Info	(11,532,817)	-	(11,532,817)	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-	-
18 Administrative & General	550,573	-	93,952	-	-	-	456,622	-
19 Total O&M Expenses	(161,044,002)	(66,703)	(10,755,230)	(150,678,690)	-	-	456,622	-
20 Depreciation	12,081,403	-	(132,826)	(612,501)	10,797,292	-	2,029,439	-
21 Amortization	43,669	-	-	-	43,669	-	-	-
22 Taxes Other Than Income	477,643	-	-	(39,453)	-	517,096	-	-
23 Income Taxes: Federal	4,459,485	(541,624)	3,806,876	2,700,260	(0)	(533,603)	(972,423)	-
24 State	-	-	-	-	-	-	-	-
25 Deferred Income Taxes	(1,680,275)	1,144	-	150,268	(4,114,253)	2,045,283	237,282	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-	-
27 Misc Revenue & Expense	12,634	(2,990)	11,268	-	-	-	4,355	-
28 Total Operating Expenses:	(145,649,443)	(610,173)	(7,069,912)	(148,480,116)	6,726,708	2,028,776	1,755,275	-
29								
30 Operating Rev For Return:	867,792	(1,004,003)	7,069,912	5,312,641	(6,726,708)	(2,028,776)	(1,755,275)	-
31								
32 Rate Base:								
33 Electric Plant In Service	100,813,696	-	-	(28,085,021)	-	-	128,898,717	-
34 Plant Held for Future Use	-	-	-	-	-	-	-	-
35 Misc Deferred Debits	(10,238,300)	-	-	-	-	-	(10,238,300)	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-	-
38 Prepayments	(1,753,737)	-	-	-	-	-	(1,753,737)	-
39 Fuel Stock	(6,572,936)	-	-	-	-	-	(6,572,936)	-
40 Material & Supplies	(7,344,634)	-	-	-	-	-	(7,344,634)	-
41 Working Capital	21,811,244	-	-	-	-	-	21,811,244	-
42 Weatherization Loans	-	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-	-
44 Total Electric Plant:	96,715,333	-	-	(28,085,021)	-	-	124,800,354	-
45								
46 Deductions:								
47 Accum Prov For Deprec	(44,655,780)	-	-	19,121,392	(18,456,698)	-	(45,320,474)	-
48 Accum Prov For Amort	(1,914,754)	-	-	-	(1,914,754)	-	-	-
49 Accum Def Income Tax	10,026,439	1,006	-	1,153,438	2,164,189	7,030,710	(322,904)	-
50 Unamortized ITC	411	-	-	411	-	-	-	-
51 Customer Adv For Const	(997,745)	-	-	-	-	-	(997,745)	-
52 Customer Service Deposits	(3,272,583)	-	-	-	-	-	(3,272,583)	-
53 Miscellaneous Deductions	901,777	(2,651)	-	-	-	-	904,429	-
54								
55 Total Deductions:	(39,912,235)	(1,645)	-	20,275,241	(18,207,264)	7,030,710	(49,009,277)	-
56								
57 Total Rate Base:	56,803,098	(1,645)	-	(7,809,780)	(18,207,264)	7,030,710	75,791,077	-
58								
59 Estimated ROE impact	-0.74%	-0.26%	1.84%	1.54%	-1.46%	-0.65%	-1.65%	0.00%
60 Estimated Price Change	5,287,249	1,618,800	(11,400,510)	(9,486,173)	8,703,806	4,099,103	11,752,223	-
61								
62 TAX CALCULATION:								
63 Operating Revenue	3,647,002	(1,544,483)	10,876,788	8,163,169	(10,840,961)	(517,096)	(2,490,416)	-
64 Other Deductions	-	-	-	-	-	-	-	-
65 Interest (AFUDC)	(3,867)	-	-	-	-	(3,867)	-	-
66 Interest	876,821	-	-	-	-	876,821	-	-
67 Schedule "M" Additions	12,347,291	-	-	(52,188)	10,840,961	-	1,558,518	-
68 Schedule "M" Deductions	2,245,423	3,015	-	395,953	-	-	1,846,455	-
69 Income Before Tax	12,875,916	(1,547,497)	10,876,788	7,715,028	(0)	(1,390,050)	(2,778,353)	-
70								
71 State Income Taxes	-	-	-	-	-	-	-	-
72 Taxable Income	12,875,916	(1,547,497)	10,876,788	7,715,028	(0)	(1,390,050)	(2,778,353)	-
73								
74 Federal Income Taxes	4,506,571	(541,624)	3,806,876	2,700,260	(0)	(486,517)	(972,423)	-
75 Energy Tax Credits	(47,086)	-	-	-	-	(47,086)	-	-
76 Federal Income Taxes	4,459,485	(541,624)	3,806,876	2,700,260	(0)	(533,603)	(972,423)	-

WASHINGTON SUMMARY OF ADJUSTMENTS - RESTATING

	Total Adjustments	Revenue Adjustments (Tab 3)	O&M Adjustments (Tab 4)	Net Power Cost Adjustments (Tab 5)	Depreciation & Amortization (Tab 6)	Tax Adjustments (Tab 7)	Rate Base Adjustments (Tab 8)
1 Operating Revenues:							
2 General Business Revenues	(139,051,636)	(9,306,944)	-	(129,744,692)	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	(13,422,783)	-	-	(13,422,783)	-	-	-
5 Other Operating Revenues	(419,729)	(419,729)	-	-	-	-	-
6 Total Operating Revenues	(152,894,148)	(9,726,673)	-	(143,167,475)	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	(53,445,160)	-	19,104	(53,464,264)	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	7,809	-	7,809	-	-	-	-
12 Other Power Supply	(71,687,851)	-	190,542	(71,878,393)	-	-	-
13 Transmission	(25,452,025)	(66,703)	(49,288)	(25,336,034)	-	-	-
14 Distribution	89,787	-	89,787	-	-	-	-
15 Customer Accounting	425,682	-	425,682	-	-	-	-
16 Customer Service & Info	(11,532,817)	-	(11,532,817)	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	550,573	-	93,952	-	-	-	456,622
19 Total O&M Expenses	(161,044,002)	(66,703)	(10,755,230)	(150,678,690)	-	-	456,622
20 Depreciation	(242,771)	-	(132,826)	(612,501)	520,546	-	(17,991)
21 Amortization	43,669	-	-	-	43,669	-	-
22 Taxes Other Than Income	496,549	-	-	(39,453)	-	536,002	-
23 Income Taxes: Federal	3,637,162	(3,380,998)	3,806,876	2,700,260	(0)	672,781	(161,756)
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	2,117,854	1,144	-	150,268	(214,125)	2,045,283	135,284
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	12,634	(2,990)	11,268	-	-	-	4,355
28 Total Operating Expenses:	(154,978,905)	(3,449,547)	(7,069,912)	(148,480,116)	350,091	3,254,066	416,514
29							
30 Operating Rev For Return:	2,084,758	(6,277,125)	7,069,912	5,312,641	(350,091)	(3,254,066)	(416,514)
31							
32 Rate Base:							
33 Electric Plant In Service	71,313,967	-	-	(28,085,021)	-	-	99,398,989
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	(10,238,300)	-	-	-	-	-	(10,238,300)
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-
38 Prepayments	(1,753,737)	-	-	-	-	-	(1,753,737)
39 Fuel Stock	(6,572,936)	-	-	-	-	-	(6,572,936)
40 Material & Supplies	(7,344,634)	-	-	-	-	-	(7,344,634)
41 Working Capital	21,811,244	-	-	-	-	-	21,811,244
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	67,215,605	-	-	(28,085,021)	-	-	95,300,626
45							
46 Deductions:							
47 Accum Prov For Deprec	(38,933,545)	-	-	19,121,392	(13,318,326)	-	(44,736,612)
48 Accum Prov For Amort	(1,914,754)	-	-	-	(1,914,754)	-	-
49 Accum Def Income Tax	9,226,460	1,006	-	1,153,438	214,125	7,030,710	827,181
50 Unamortized ITC	411	-	-	411	-	-	-
51 Customer Adv For Const	(997,745)	-	-	-	-	-	(997,745)
52 Customer Service Deposits	(3,272,583)	-	-	-	-	-	(3,272,583)
53 Miscellaneous Deductions	901,777	(2,651)	-	-	-	-	904,429
54							
55 Total Deductions:	(34,989,978)	(1,645)	-	20,275,241	(15,018,955)	7,030,710	(47,275,329)
56							
57 Total Rate Base:	32,225,626	(1,645)	-	(7,809,780)	(15,018,955)	7,030,710	48,025,297
58							
59 Estimated ROE impact	-0.03%	-1.64%	1.84%	1.54%	0.18%	-0.97%	-0.91%
60 Estimated Price Change	431,698	10,121,917	(11,400,510)	(9,486,173)	(1,203,427)	6,074,931	6,324,960
61							
62 TAX CALCULATION:							
63 Operating Revenue	7,839,774	(9,656,979)	10,876,788	8,163,169	(564,216)	(536,002)	(442,987)
64 Other Deductions	-	-	-	-	-	-	-
65 Interest (AFUDC)	(3,867)	-	-	-	-	(3,867)	-
66 Interest	229,426	-	-	-	-	229,426	-
67 Schedule "M" Additions	23,116	-	-	(52,188)	564,216	-	(488,912)
68 Schedule "M" Deductions	(70,769)	3,015	-	395,953	-	-	(469,737)
69 Income Before Tax	7,708,100	(9,659,994)	10,876,788	7,715,028	(0)	(761,561)	(462,161)
70							
71 State Income Taxes	-	-	-	-	-	-	-
72 Taxable Income	7,708,100	(9,659,994)	10,876,788	7,715,028	(0)	(761,561)	(462,161)
73							
74 Federal Income Taxes	2,697,835	(3,380,998)	3,806,876	2,700,260	(0)	(266,546)	(161,756)
75 Energy Tax Credits	939,327	-	-	-	-	939,327	-
76 Federal Income Taxes	3,637,162	(3,380,998)	3,806,876	2,700,260	(0)	672,781	(161,756)

WASHINGTON SUMMARY OF ADJUSTMENTS - PRO FORMA

	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)	Rate Base Adjustments (Tab 8)
1 Operating Revenues:							
2 General Business Revenues	8,112,496	8,112,496	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-
6 Total Operating Revenues	8,112,496	8,112,496	-	-	-	-	-
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	12,324,175	-	-	-	10,276,745	-	2,047,430
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	(18,906)	-	-	-	-	(18,906)	-
23 Income Taxes: Federal	822,323	2,839,374	-	-	-	(1,206,384)	(810,667)
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	(3,798,129)	-	-	-	(3,900,128)	-	101,998
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	9,329,463	2,839,374	-	-	6,376,618	(1,225,290)	1,338,761
29							
30 Operating Rev For Return:	(1,216,966)	5,273,123	-	-	(6,376,618)	1,225,290	(1,338,761)
31							
32 Rate Base:							
33 Electric Plant In Service	29,499,728	-	-	-	-	-	29,499,728
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	29,499,728	-	-	-	-	-	29,499,728
45							
46 Deductions:							
47 Accum Prov For Deprec	(5,722,235)	-	-	-	(5,138,373)	-	(583,862)
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	799,979	-	-	-	1,950,064	-	(1,150,085)
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	(4,922,256)	-	-	-	(3,188,309)	-	(1,733,948)
56							
57 Total Rate Base:	24,577,472	-	-	-	(3,188,309)	-	27,765,781
58							
59 Estimated ROE impact	-0.70%	1.32%	0.00%	0.00%	-1.55%	0.31%	-0.78%
60 Estimated Price Change	4,855,551	(8,503,117)	-	-	9,907,232	(1,975,827)	5,427,263
61							
62 TAX CALCULATION:							
63 Operating Revenue	(4,192,772)	8,112,496	-	-	(10,276,745)	18,906	(2,047,430)
64 Other Deductions	-	-	-	-	-	-	-
65 Interest (AFUDC)	-	-	-	-	-	-	-
66 Interest	647,395	-	-	-	-	647,395	-
67 Schedule "M" Additions	12,324,175	-	-	-	10,276,745	-	2,047,430
68 Schedule "M" Deductions	2,316,192	-	-	-	-	-	2,316,192
69 Income Before Tax	5,167,816	8,112,496	-	-	-	(628,489)	(2,316,192)
70							
71 State Income Taxes	-	-	-	-	-	-	-
72 Taxable Income	5,167,816	8,112,496	-	-	-	(628,489)	(2,316,192)
73							
74 Federal Income Taxes	1,808,735	2,839,374	-	-	-	(219,971)	(810,667)
75 Energy Tax Credits	(986,413)	-	-	-	-	(986,413)	-
76 Federal Income Taxes	822,323	2,839,374	-	-	-	(1,206,384)	(810,667)

PacifiCorp
Washington Expedited Rate Filing - June 2015
Summary of Total Adjustments

	Tab 3 - Revenue			
	3.1	3.2	3.3	3.4
Total Adjustments	Temperature Normalization	Revenue Normalizing	Effective Price Change	SO2 Emission Allowance Sales
Operating Revenues:				
General Business Revenues	(130,939,139)	(879,265)	(8,427,679)	8,112,496
Interdepartmental	-	-	-	-
Special Sales	(13,422,783)	-	-	-
Other Operating Revenues	(419,729)	-	-	-
Total Operating Revenues	(144,781,651)	(879,265)	(8,427,679)	8,112,496
Operating Expenses:				
Steam Production	(53,445,160)	-	-	-
Nuclear Production	-	-	-	-
Hydro Production	7,809	-	-	-
Other Power Supply	(71,687,851)	-	-	-
Transmission	(25,452,025)	-	-	-
Distribution	89,787	-	-	-
Customer Accounting	425,682	-	-	-
Customer Service & Info Sales	(11,532,817)	-	-	-
Administrative & General	550,573	-	-	-
Total O&M Expenses	(161,044,002)	-	-	-
Depreciation	12,081,403	-	-	-
Amortization	43,669	-	-	-
Taxes Other Than Income	477,643	-	-	-
Income Taxes - Federal	4,459,485	(307,743)	(2,949,688)	2,839,374
Income Taxes - State	-	-	-	(9)
Income Taxes - Def Net	(1,680,275)	-	-	1,144
Investment Tax Credit Adj.	-	-	-	-
Misc Revenue & Expense	12,634	-	-	(2,990)
Total Operating Expenses:	(145,649,443)	(307,743)	(2,949,688)	2,839,374
Operating Rev For Return:	867,792	(571,522)	(5,477,991)	5,273,123
Rate Base:				
Electric Plant In Service	100,813,696	-	-	-
Plant Held for Future Use	-	-	-	-
Misc Deferred Debits	(10,238,300)	-	-	-
Elec Plant Acq Adj	-	-	-	-
Nuclear Fuel	-	-	-	-
Prepayments	(1,753,737)	-	-	-
Fuel Stock	(6,572,936)	-	-	-
Material & Supplies	(7,344,634)	-	-	-
Working Capital	21,811,244	-	-	-
Weatherization	-	-	-	-
Misc Rate Base	-	-	-	-
Total Electric Plant:	96,715,333	-	-	-
Rate Base Deductions:				
Accum Prov For Deprec	(44,655,780)	-	-	-
Accum Prov For Amort	(1,914,754)	-	-	-
Accum Def Income Tax	10,026,439	-	-	1,006
Unamortized ITC	411	-	-	-
Customer Adv For Const	(997,745)	-	-	-
Customer Service Deposits	(3,272,583)	-	-	-
Misc Rate Base Deductions	901,777	-	-	(2,651)
Total Rate Base Deductions	(39,912,235)	-	-	(1,645)
Total Rate Base:	56,803,098	-	-	(1,645)
Estimated Return on Equity Impact	-0.737%	-0.149%	-1.428%	1.375%
Estimated Price Change	5,287,249	921,602	8,833,475	(8,503,117)
TAX CALCULATION:				
Operating Revenue	3,647,002	(879,265)	(8,427,679)	8,112,496
Other Deductions	-	-	-	2,990
Interest (AFUDC)	(3,867)	-	-	-
Interest	876,821	-	-	-
Schedule "M" Additions	12,347,291	-	-	-
Schedule "M" Deductions	2,245,423	-	-	3,015
Income Before Tax	12,875,916	(879,265)	(8,427,679)	8,112,496
State Income Taxes	-	-	-	(25)
Taxable Income	12,875,916	(879,265)	(8,427,679)	8,112,496
Federal Income Taxes Before Credits	4,506,571	(307,743)	(2,949,688)	2,839,374
Energy Tax Credits	(47,086)	-	-	(9)
Federal Income Taxes	4,459,485	(307,743)	(2,949,688)	2,839,374

PacifiCorp
Washington Expedited Rate Filing - June
Summary of Total Adjustments

	Tab 3 - Revenue		Tab 4 - Operations & Maintenance			
	3.5	3.6	4.1	4.2	4.3	4.4
	Renewable Energy Credits	Wheeling Revenue	Miscellane-ous Expense & Revenue	General Wage Increase (Annualizing)	Legal Expenses	Irrigation Load Control Program
Operating Revenues:						
General Business Revenues	-	-	-	-	-	-
Interdepartmental	-	-	-	-	-	-
Special Sales	-	-	-	-	-	-
Other Operating Revenues	(443,696)	23,967	-	-	-	-
Total Operating Revenues	(443,696)	23,967	-	-	-	-
Operating Expenses:						
Steam Production	-	-	-	19,104	-	-
Nuclear Production	-	-	-	-	-	-
Hydro Production	-	-	-	7,809	-	-
Other Power Supply	-	-	(533)	10,881	124,438	(2,513)
Transmission	-	(66,703)	(199,638)	5,303	2,529	-
Distribution	-	-	-	17,398	(8,290)	-
Customer Accounting	-	-	(64)	10,940	(63)	-
Customer Service & Info	-	-	(1,502)	1,716	-	(26)
Sales	-	-	-	-	-	-
Administrative & General	-	-	157,882	23,229	(219,624)	-
Total O&M Expenses	-	(66,703)	(43,855)	96,381	(101,011)	(2,539)
Depreciation	-	-	(132,826)	-	-	-
Amortization	-	-	-	-	-	-
Taxes Other Than Income	-	-	-	-	-	-
Income Taxes - Federal	(155,293)	31,735	57,895	(33,733)	35,354	889
Income Taxes - State	-	-	-	-	-	-
Income Taxes - Def Net	-	-	-	-	-	-
Investment Tax Credit Adj.	-	-	-	-	-	-
Misc Revenue & Expense	-	-	11,268	-	-	-
Total Operating Expenses:	(155,293)	(34,969)	(107,519)	62,648	(65,657)	(1,650)
Operating Rev For Return:	(288,402)	58,936	107,519	(62,648)	65,657	1,650
Rate Base:						
Electric Plant In Service	-	-	-	-	-	-
Plant Held for Future Use	-	-	-	-	-	-
Misc Deferred Debits	-	-	-	-	-	-
Elec Plant Acq Adj	-	-	-	-	-	-
Nuclear Fuel	-	-	-	-	-	-
Prepayments	-	-	-	-	-	-
Fuel Stock	-	-	-	-	-	-
Material & Supplies	-	-	-	-	-	-
Working Capital	-	-	-	-	-	-
Weatherization	-	-	-	-	-	-
Misc Rate Base	-	-	-	-	-	-
Total Electric Plant:	-	-	-	-	-	-
Rate Base Deductions:						
Accum Prov For Deprec	-	-	-	-	-	-
Accum Prov For Amort	-	-	-	-	-	-
Accum Def Income Tax	-	-	-	-	-	-
Unamortized ITC	-	-	-	-	-	-
Customer Adv For Const	-	-	-	-	-	-
Customer Service Deposits	-	-	-	-	-	-
Misc Rate Base Deductions	-	-	-	-	-	-
Total Rate Base Deductions	-	-	-	-	-	-
Total Rate Base:	-	-	-	-	-	-
Estimated Return on Equity Impact	-0.075%	0.015%	0.028%	-0.016%	0.017%	0.000%
Estimated Price Change	465,060	(95,036)	(173,378)	101,022	(105,875)	(2,661)
TAX CALCULATION:						
Operating Revenue	(443,696)	90,670	165,413	(96,381)	101,011	2,539
Other Deductions	-	-	-	-	-	-
Interest (AFUDC)	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Schedule "M" Additions	-	-	-	-	-	-
Schedule "M" Deductions	-	-	-	-	-	-
Income Before Tax	(443,696)	90,670	165,413	(96,381)	101,011	2,539
State Income Taxes	-	-	-	-	-	-
Taxable Income	(443,696)	90,670	165,413	(96,381)	101,011	2,539
Federal Income Taxes Before Credits	(155,293)	31,735	57,895	(33,733)	35,354	889
Energy Tax Credits	-	-	-	-	-	-
Federal Income Taxes	(155,293)	31,735	57,895	(33,733)	35,354	889

PacifiCorp
Washington Expedited Rate Filing - June
Summary of Total Adjustments

	Tab 4 - Operations & Maintenance					
	4.5	4.6	4.7	4.8	4.9	4.10
	Remove Non- Recurring Entries	DSM Expense Removal	Insurance Expense	Advertising	Member -ships & Subscript -ions	Revenue- Sensitive/ Uncollectible Expense
Operating Revenues:						
General Business Revenues	-	-	-	-	-	-
Interdepartmental	-	-	-	-	-	-
Special Sales	-	-	-	-	-	-
Other Operating Revenues	-	-	-	-	-	-
Total Operating Revenues	-	-	-	-	-	-
Operating Expenses:						
Steam Production	-	-	-	-	-	-
Nuclear Production	-	-	-	-	-	-
Hydro Production	-	-	-	-	-	-
Other Power Supply	-	-	58,270	-	-	-
Transmission	139,885	-	2,633	-	-	-
Distribution	-	-	80,679	-	-	-
Customer Accounting	-	-	-	-	-	414,869
Customer Service & Info Sales	-	(11,532,983)	-	(23)	-	-
Administrative & General	-	-	141,500	-	(9,036)	-
Total O&M Expenses	139,885	(11,532,983)	283,082	(23)	(9,036)	414,869
Depreciation	-	-	-	-	-	-
Amortization	-	-	-	-	-	-
Taxes Other Than Income	-	-	-	-	-	-
Income Taxes - Federal	(48,960)	4,036,544	(99,079)	8	3,162	(145,204)
Income Taxes - State	-	-	-	-	-	-
Income Taxes - Def Net	-	-	-	-	-	-
Investment Tax Credit Adj.	-	-	-	-	-	-
Misc Revenue & Expense	-	-	-	-	-	-
Total Operating Expenses:	90,925	(7,496,439)	184,003	(15)	(5,873)	269,665
Operating Rev For Return:	(90,925)	7,496,439	(184,003)	15	5,873	(269,665)
Rate Base:						
Electric Plant In Service	-	-	-	-	-	-
Plant Held for Future Use	-	-	-	-	-	-
Misc Deferred Debits	-	-	-	-	-	-
Elec Plant Acq Adj	-	-	-	-	-	-
Nuclear Fuel	-	-	-	-	-	-
Prepayments	-	-	-	-	-	-
Fuel Stock	-	-	-	-	-	-
Material & Supplies	-	-	-	-	-	-
Working Capital	-	-	-	-	-	-
Weatherization	-	-	-	-	-	-
Misc Rate Base	-	-	-	-	-	-
Total Electric Plant:	-	-	-	-	-	-
Rate Base Deductions:						
Accum Prov For Deprec	-	-	-	-	-	-
Accum Prov For Amort	-	-	-	-	-	-
Accum Def Income Tax	-	-	-	-	-	-
Unamortized ITC	-	-	-	-	-	-
Customer Adv For Const	-	-	-	-	-	-
Customer Service Deposits	-	-	-	-	-	-
Misc Rate Base Deductions	-	-	-	-	-	-
Total Rate Base Deductions	-	-	-	-	-	-
Total Rate Base:	-	-	-	-	-	-
Estimated Return on Equity Impact	-0.024%	1.954%	-0.048%	0.000%	0.002%	-0.070%
Estimated Price Change	146,620	(12,088,301)	296,712	(24)	(9,471)	434,845
TAX CALCULATION:						
Operating Revenue	(139,885)	11,532,983	(283,082)	23	9,036	(414,869)
Other Deductions	-	-	-	-	-	-
Interest (AFUDC)	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Schedule "M" Additions	-	-	-	-	-	-
Schedule "M" Deductions	-	-	-	-	-	-
Income Before Tax	(139,885)	11,532,983	(283,082)	23	9,036	(414,869)
State Income Taxes	-	-	-	-	-	-
Taxable Income	(139,885)	11,532,983	(283,082)	23	9,036	(414,869)
Federal Income Taxes Before Credits	(48,960)	4,036,544	(99,079)	8	3,162	(145,204)
Energy Tax Credits	-	-	-	-	-	-
Federal Income Taxes	(48,960)	4,036,544	(99,079)	8	3,162	(145,204)

PacifiCorp
Washington Expedited Rate Filing - June
Summary of Total Adjustments

	Tab 5 - Net Power Cost		Tab 6 - Depreciation & Amortization			
	5.1	5.2	6.1	6.2	6.3	6.4
	Net Power Costs - Removal	Colstrip #3 Removal	End-of-Period Plant Reserves	Annualization of Base Period Depr./Amort. Expense	Hydro Decommissioning	Accelerated Depreciation on Jim Bridger & Colstrip
Operating Revenues:						
General Business Revenues	(129,744,692)	-	-	-	-	-
Interdepartmental	-	-	-	-	-	-
Special Sales	(13,422,783)	-	-	-	-	-
Other Operating Revenues	-	-	-	-	-	-
Total Operating Revenues	(143,167,475)	-	-	-	-	-
Operating Expenses:						
Steam Production	(53,464,264)	-	-	-	-	-
Nuclear Production	-	-	-	-	-	-
Hydro Production	-	-	-	-	-	-
Other Power Supply	(71,878,393)	-	-	-	-	-
Transmission	(25,336,034)	-	-	-	-	-
Distribution	-	-	-	-	-	-
Customer Accounting	-	-	-	-	-	-
Customer Service & Info	-	-	-	-	-	-
Sales	-	-	-	-	-	-
Administrative & General	-	-	-	-	-	-
Total O&M Expenses	(150,678,690)	-	-	-	-	-
Depreciation	-	(612,501)	-	520,546	-	10,276,745
Amortization	-	-	-	43,669	-	-
Taxes Other Than Income	-	(39,453)	-	-	-	-
Income Taxes - Federal	2,628,925	71,335	-	(0)	-	-
Income Taxes - State	-	-	-	-	-	-
Income Taxes - Def Net	-	150,268	-	(214,125)	-	(3,900,128)
Investment Tax Credit Adj.	-	-	-	-	-	-
Misc Revenue & Expense	-	-	-	-	-	-
Total Operating Expenses:	(148,049,765)	(430,352)	-	350,091	-	6,376,618
Operating Rev For Return:	4,882,290	430,352	-	(350,091)	-	(6,376,618)
Rate Base:						
Electric Plant In Service	-	(28,085,021)	-	-	-	-
Plant Held for Future Use	-	-	-	-	-	-
Misc Deferred Debits	-	-	-	-	-	-
Elec Plant Acq Adj	-	-	-	-	-	-
Nuclear Fuel	-	-	-	-	-	-
Prepayments	-	-	-	-	-	-
Fuel Stock	-	-	-	-	-	-
Material & Supplies	-	-	-	-	-	-
Working Capital	-	-	-	-	-	-
Weatherization	-	-	-	-	-	-
Misc Rate Base	-	-	-	-	-	-
Total Electric Plant:	-	(28,085,021)	-	-	-	-
Rate Base Deductions:						
Accum Prov For Deprec	-	19,121,392	(13,157,926)	-	(160,400)	(5,138,373)
Accum Prov For Amort	-	-	(1,914,754)	-	-	-
Accum Def Income Tax	-	1,153,438	-	214,125	-	1,950,064
Unamortized ITC	-	411	-	-	-	-
Customer Adv For Const	-	-	-	-	-	-
Customer Service Deposits	-	-	-	-	-	-
Misc Rate Base Deductions	-	-	-	-	-	-
Total Rate Base Deductions	-	20,275,241	(15,072,680)	214,125	(160,400)	(3,188,309)
Total Rate Base:	-	(7,809,780)	(15,072,680)	214,125	(160,400)	(3,188,309)
Estimated Return on Equity Impact	1.273%	0.255%	0.275%	-0.095%	0.003%	-1.612%
Estimated Price Change	(7,872,883)	(1,613,290)	(1,774,286)	589,741	(18,882)	9,907,232
TAX CALCULATION:						
Operating Revenue	7,511,215	651,954	-	(564,216)	-	(10,276,745)
Other Deductions	-	-	-	-	-	-
Interest (AFUDC)	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Schedule "M" Additions	-	(52,188)	-	564,216	-	10,276,745
Schedule "M" Deductions	-	395,953	-	-	-	-
Income Before Tax	7,511,215	203,813	-	(0)	-	-
State Income Taxes	-	-	-	-	-	-
Taxable Income	7,511,215	203,813	-	(0)	-	-
Federal Income Taxes Before Credits	2,628,925	71,335	-	(0)	-	-
Energy Tax Credits	-	-	-	-	-	-
Federal Income Taxes	2,628,925	71,335	-	(0)	-	-

PacifiCorp
 Washington Expedited Rate Filing - June
 Summary of Total Adjustments

	Tab 7 - Taxes					
	7.1	7.2	7.3	7.4	7.5	7.6
	Interest True Up	Property Tax Expense	Production Tax Credit	PowerTax ADIT Balance	WA Low Income Tax Credit	Flow-Through Adjustment
Operating Revenues:						
General Business Revenues	-	-	-	-	-	-
Interdepartmental	-	-	-	-	-	-
Special Sales	-	-	-	-	-	-
Other Operating Revenues	-	-	-	-	-	-
Total Operating Revenues	-	-	-	-	-	-
Operating Expenses:						
Steam Production	-	-	-	-	-	-
Nuclear Production	-	-	-	-	-	-
Hydro Production	-	-	-	-	-	-
Other Power Supply	-	-	-	-	-	-
Transmission	-	-	-	-	-	-
Distribution	-	-	-	-	-	-
Customer Accounting	-	-	-	-	-	-
Customer Service & Info	-	-	-	-	-	-
Sales	-	-	-	-	-	-
Administrative & General	-	-	-	-	-	-
Total O&M Expenses	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-
Amortization	-	-	-	-	-	-
Taxes Other Than Income	-	255,830	-	-	(18,906)	-
Income Taxes - Federal	(306,887)	(89,541)	(47,086)	-	6,617	-
Income Taxes - State	-	-	-	-	-	-
Income Taxes - Def Net	-	-	-	-	-	2,123,178
Investment Tax Credit Adj.	-	-	-	-	-	-
Misc Revenue & Expense	-	-	-	-	-	-
Total Operating Expenses:	(306,887)	166,290	(47,086)	-	(12,289)	2,123,178
Operating Rev For Return:	306,887	(166,290)	47,086	-	12,289	(2,123,178)
Rate Base:						
Electric Plant In Service	-	-	-	-	-	-
Plant Held for Future Use	-	-	-	-	-	-
Misc Deferred Debits	-	-	-	-	-	-
Elec Plant Acq Adj	-	-	-	-	-	-
Nuclear Fuel	-	-	-	-	-	-
Prepayments	-	-	-	-	-	-
Fuel Stock	-	-	-	-	-	-
Material & Supplies	-	-	-	-	-	-
Working Capital	-	-	-	-	-	-
Weatherization	-	-	-	-	-	-
Misc Rate Base	-	-	-	-	-	-
Total Electric Plant:	-	-	-	-	-	-
Rate Base Deductions:						
Accum Prov For Deprec	-	-	-	-	-	-
Accum Prov For Amort	-	-	-	-	-	-
Accum Def Income Tax	-	-	-	9,290,956	-	(2,260,168)
Unamortized ITC	-	-	-	-	-	-
Customer Adv For Const	-	-	-	-	-	-
Customer Service Deposits	-	-	-	-	-	-
Misc Rate Base Deductions	-	-	-	-	-	-
Total Rate Base Deductions	-	-	-	9,290,956	-	(2,260,168)
Total Rate Base:	-	-	-	9,290,956	-	(2,260,168)
Estimated Return on Equity Impact	0.080%	-0.043%	0.012%	-0.164%	0.003%	-0.514%
Estimated Price Change	(494,868)	268,148	(75,927)	1,093,688	(19,816)	3,157,651
TAX CALCULATION:						
Operating Revenue	-	(255,830)	-	-	18,906	-
Other Deductions	-	-	-	-	-	-
Interest (AFUDC)	-	-	-	-	-	-
Interest	876,821	-	-	-	-	-
Schedule "M" Additions	-	-	-	-	-	-
Schedule "M" Deductions	-	-	-	-	-	-
Income Before Tax	(876,821)	(255,830)	-	-	18,906	-
State Income Taxes	-	-	-	-	-	-
Taxable Income	(876,821)	(255,830)	-	-	18,906	-
Federal Income Taxes Before Credits	(306,887)	(89,541)	-	-	6,617	-
Energy Tax Credits	-	-	(47,086)	-	-	-
Federal Income Taxes	(306,887)	(89,541)	(47,086)	-	6,617	-

PacifiCorp
Washington Expedited Rate Filing - June
Summary of Total Adjustments

	Tab 7 - Taxes			Tab 8 - Rate Base		
	7.7	7.8	7.9	8.1	8.2	8.3
	Remove Deferred State Tax Expense & Balance	WA Public Utility Tax Adjustment	AFUDC Equity	Jim Bridger Mine Rate Base	Environmental Remediation	Customer Advances for Construction
Operating Revenues:						
General Business Revenues	-	-	-	-	-	-
Interdepartmental	-	-	-	-	-	-
Special Sales	-	-	-	-	-	-
Other Operating Revenues	-	-	-	-	-	-
Total Operating Revenues	-	-	-	-	-	-
Operating Expenses:						
Steam Production	-	-	-	-	-	-
Nuclear Production	-	-	-	-	-	-
Hydro Production	-	-	-	-	-	-
Other Power Supply	-	-	-	-	-	-
Transmission	-	-	-	-	-	-
Distribution	-	-	-	-	-	-
Customer Accounting	-	-	-	-	-	-
Customer Service & Info	-	-	-	-	-	-
Sales	-	-	-	-	-	-
Administrative & General	-	-	-	-	456,622	-
Total O&M Expenses	-	-	-	-	456,622	-
Depreciation	-	-	-	-	-	-
Amortization	-	-	-	-	-	-
Taxes Other Than Income	-	280,172	-	-	-	-
Income Taxes - Federal	-	(98,060)	1,353	-	(157,331)	-
Income Taxes - State	-	-	-	-	-	-
Income Taxes - Def Net	(77,895)	-	-	-	135,284	-
Investment Tax Credit Adj.	-	-	-	-	-	-
Misc Revenue & Expense	-	-	-	-	-	-
Total Operating Expenses:	(77,895)	182,112	1,353	-	434,575	-
Operating Rev For Return:	77,895	(182,112)	(1,353)	-	(434,575)	-
Rate Base:						
Electric Plant In Service	-	-	-	72,495,515	-	-
Plant Held for Future Use	-	-	-	-	-	-
Misc Deferred Debits	-	-	-	79,615	(326,958)	-
Elec Plant Acq Adj	-	-	-	-	-	-
Nuclear Fuel	-	-	-	-	-	-
Prepayments	-	-	-	-	-	-
Fuel Stock	-	-	-	-	-	-
Material & Supplies	-	-	-	-	-	-
Working Capital	-	-	-	-	-	-
Weatherization	-	-	-	-	-	-
Misc Rate Base	-	-	-	-	-	-
Total Electric Plant:	-	-	-	72,575,130	(326,958)	-
Rate Base Deductions:						
Accum Prov For Deprec	-	-	-	(44,736,612)	-	-
Accum Prov For Amort	-	-	-	-	-	-
Accum Def Income Tax	(78)	-	-	-	(522,219)	-
Unamortized ITC	-	-	-	-	-	-
Customer Adv For Const	-	-	-	-	-	(997,745)
Customer Service Deposits	-	-	-	-	-	-
Misc Rate Base Deductions	-	-	-	-	-	-
Total Rate Base Deductions	(78)	-	-	(44,736,612)	(522,219)	(997,745)
Total Rate Base:	(78)	-	-	27,838,518	(849,177)	(997,745)
Estimated Return on Equity Impact	0.020%	-0.047%	0.000%	-0.481%	-0.098%	0.018%
Estimated Price Change	(125,618)	293,662	2,183	3,277,021	600,808	(117,450)
TAX CALCULATION:						
Operating Revenue	-	(280,172)	-	-	(456,622)	-
Other Deductions	-	-	-	-	-	-
Interest (AFUDC)	-	-	(3,867)	-	-	-
Interest	-	-	-	-	-	-
Schedule "M" Additions	-	-	-	-	(488,912)	-
Schedule "M" Deductions	-	-	-	-	(496,017)	-
Income Before Tax	-	(280,172)	3,867	-	(449,516)	-
State Income Taxes	-	-	-	-	-	-
Taxable Income	-	(280,172)	3,867	-	(449,516)	-
Federal Income Taxes Before Credits	-	(98,060)	1,353	-	(157,331)	-
Energy Tax Credits	-	-	-	-	-	-
Federal Income Taxes	-	(98,060)	1,353	-	(157,331)	-

PacifiCorp
Washington Expedited Rate Filing - June
Summary of Total Adjustments

	Tab 8 - Rate Base					
	8.4	8.5	8.6	8.7	8.8	8.9
	Pro Forma Major Plant Additions	Miscellaneous Rate Base	Removal of Colstrip #4 AFUDC	Trojan Unrecover - ed Plant	Customer Service Deposits	Misc. Asset Sales and Removals
Operating Revenues:						
General Business Revenues	-	-	-	-	-	-
Interdepartmental	-	-	-	-	-	-
Special Sales	-	-	-	-	-	-
Other Operating Revenues	-	-	-	-	-	-
Total Operating Revenues	-	-	-	-	-	-
Operating Expenses:						
Steam Production	-	-	-	-	-	-
Nuclear Production	-	-	-	-	-	-
Hydro Production	-	-	-	-	-	-
Other Power Supply	-	-	-	-	-	-
Transmission	-	-	-	-	-	-
Distribution	-	-	-	-	-	-
Customer Accounting	-	-	-	-	-	-
Customer Service & Info Sales	-	-	-	-	-	-
Administrative & General	-	-	-	-	-	-
Total O&M Expenses	-	-	-	-	-	-
Depreciation	2,047,430	-	(17,991)	-	-	-
Amortization	-	-	-	-	-	-
Taxes Other Than Income	-	-	-	-	-	-
Income Taxes - Federal	(810,667)	-	-	(2,901)	(1,524)	-
Income Taxes - State	-	-	-	-	-	-
Income Taxes - Def Net	101,998	-	-	-	-	-
Investment Tax Credit Adj.	-	-	-	-	-	-
Misc Revenue & Expense	-	-	-	-	4,355	-
Total Operating Expenses:	1,338,761	-	(17,991)	(2,901)	2,831	-
Operating Rev For Return:	(1,338,761)	-	17,991	2,901	(2,831)	-
Rate Base:						
Electric Plant In Service	28,617,198	-	(342,058)	-	-	-
Plant Held for Future Use	-	-	-	-	-	-
Misc Deferred Debits	-	(6,990,957)	-	-	-	-
Elec Plant Acq Adj	-	-	-	-	-	-
Nuclear Fuel	-	-	-	-	-	-
Prepayments	-	(1,753,737)	-	-	-	-
Fuel Stock	-	(6,572,936)	-	-	-	-
Material & Supplies	-	(7,344,634)	-	-	-	-
Working Capital	-	(2,150,960)	-	-	-	-
Weatherization	-	-	-	-	-	-
Misc Rate Base	-	-	-	-	-	-
Total Electric Plant:	28,617,198	(24,813,223)	(342,058)	-	-	-
Rate Base Deductions:						
Accum Prov For Deprec	(1,385,426)	-	-	-	-	-
Accum Prov For Amort	-	-	-	-	-	-
Accum Def Income Tax	(2,877,194)	-	-	-	-	210,870
Unamortized ITC	-	-	-	-	-	-
Customer Adv For Const	-	-	-	-	-	-
Customer Service Deposits	-	-	-	-	(3,272,583)	-
Misc Rate Base Deductions	-	1,181,552	-	(277,124)	-	-
Total Rate Base Deductions	(4,262,620)	1,181,552	-	(277,124)	(3,272,583)	210,870
Total Rate Base:	24,354,578	(23,631,671)	(342,058)	(277,124)	(3,272,583)	210,870
Estimated Return on Equity Impact	-0.761%	0.436%	0.011%	0.006%	0.058%	-0.004%
Estimated Price Change	5,025,712	(2,781,811)	(69,276)	(37,300)	(380,668)	24,823
TAX CALCULATION:						
Operating Revenue	(2,047,430)	-	17,991	-	(4,355)	-
Other Deductions	-	-	-	-	-	-
Interest (AFUDC)	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Schedule "M" Additions	2,047,430	-	-	-	-	-
Schedule "M" Deductions	2,316,192	-	17,991	8,289	-	-
Income Before Tax	(2,316,192)	-	-	(8,289)	(4,355)	-
State Income Taxes	-	-	-	-	-	-
Taxable Income	(2,316,192)	-	-	(8,289)	(4,355)	-
Federal Income Taxes Before Credits	(810,667)	-	-	(2,901)	(1,524)	-
Energy Tax Credits	-	-	-	-	-	-
Federal Income Taxes	(810,667)	-	-	(2,901)	(1,524)	-

PacifiCorp
Washington Expedited Rate Filing - June
Summary of Total Adjustments

	Tab 8 - Rate Base			
	8.10	8.11	8.12	8.13
	Investor Supplied Working Capital	End-of-Period Plant Balances	Chehalis Regulatory Asset Adjustment	Idaho Asset Exchange
Operating Revenues:				
General Business Revenues	-	-	-	-
Interdepartmental	-	-	-	-
Special Sales	-	-	-	-
Other Operating Revenues	-	-	-	-
Total Operating Revenues	-	-	-	-
Operating Expenses:				
Steam Production	-	-	-	-
Nuclear Production	-	-	-	-
Hydro Production	-	-	-	-
Other Power Supply	-	-	-	-
Transmission	-	-	-	-
Distribution	-	-	-	-
Customer Accounting	-	-	-	-
Customer Service & Info	-	-	-	-
Sales	-	-	-	-
Administrative & General	-	-	-	-
Total O&M Expenses	-	-	-	-
Depreciation	-	-	-	-
Amortization	-	-	-	-
Taxes Other Than Income	-	-	-	-
Income Taxes - Federal	-	-	-	-
Income Taxes - State	-	-	-	-
Income Taxes - Def Net	-	-	-	-
Investment Tax Credit Adj.	-	-	-	-
Misc Revenue & Expense	-	-	-	-
Total Operating Expenses:	-	-	-	-
Operating Rev For Return:	-	-	-	-
Rate Base:				
Electric Plant In Service	-	27,245,532	-	882,531
Plant Held for Future Use	-	-	-	-
Misc Deferred Debits	-	-	(3,000,000)	-
Elec Plant Acq Adj	-	-	-	-
Nuclear Fuel	-	-	-	-
Prepayments	-	-	-	-
Fuel Stock	-	-	-	-
Material & Supplies	-	-	-	-
Working Capital	23,962,204	-	-	-
Weatherization	-	-	-	-
Misc Rate Base	-	-	-	-
Total Electric Plant:	23,962,204	27,245,532	(3,000,000)	882,531
Rate Base Deductions:				
Accum Prov For Deprec	-	-	-	801,563
Accum Prov For Amort	-	-	-	-
Accum Def Income Tax	-	-	1,138,530	1,727,109
Unamortized ITC	-	-	-	-
Customer Adv For Const	-	-	-	-
Customer Service Deposits	-	-	-	-
Misc Rate Base Deductions	-	-	-	-
Total Rate Base Deductions	-	-	1,138,530	2,528,672
Total Rate Base:	23,962,204	27,245,532	(1,861,470)	3,411,203
Estimated Return on Equity Impact	-0.416%	-0.471%	0.033%	-0.061%
Estimated Price Change	2,820,719	3,207,217	(219,124)	401,551
TAX CALCULATION:				
Operating Revenue	-	-	-	-
Other Deductions	-	-	-	-
Interest (AFUDC)	-	-	-	-
Interest	-	-	-	-
Schedule "M" Additions	-	-	-	-
Schedule "M" Deductions	-	-	-	-
Income Before Tax	-	-	-	-
State Income Taxes	-	-	-	-
Taxable Income	-	-	-	-
Federal Income Taxes Before Credits	-	-	-	-
Energy Tax Credits	-	-	-	-
Federal Income Taxes	-	-	-	-

	Tab 3 - Revenue			
	3.1	3.2	3.3	3.4
Total Restating Adjustments	Temperature Normalization	Revenue Normalizing	Effective Price Change	SO2 Emission Allowance Sales
Operating Revenues:				
General Business Revenues	(139,051,636)	(879,265)	(8,427,679)	
Interdepartmental	-			
Special Sales	(13,422,783)			
Other Operating Revenues	(419,729)			
Total Operating Revenues	(152,894,148)	(879,265)	(8,427,679)	-
Operating Expenses:				
Steam Production	(53,445,160)			
Nuclear Production	-			
Hydro Production	7,809			
Other Power Supply	(71,687,851)			
Transmission	(25,452,025)			
Distribution	89,787			
Customer Accounting	425,682			
Customer Service & Info Sales	(11,532,817)			
Administrative & General	550,573			
Total O&M Expenses	(161,044,002)	-	-	-
Depreciation	(242,771)			
Amortization	43,669			
Taxes Other Than Income	496,549			
Income Taxes - Federal	3,637,162	(307,743)	(2,949,688)	(9)
Income Taxes - State	-			
Income Taxes - Def Net	2,117,854			1,144
Investment Tax Credit Adj.	-			
Misc Revenue & Expense	12,634			(2,990)
Total Operating Expenses:	(154,978,905)	(307,743)	(2,949,688)	(1,855)
Operating Rev For Return:	2,084,758	(571,522)	(5,477,991)	1,855
Rate Base:				
Electric Plant In Service	71,313,967			
Plant Held for Future Use	-			
Misc Deferred Debits	(10,238,300)			
Elec Plant Acq Adj	-			
Nuclear Fuel	-			
Prepayments	(1,753,737)			
Fuel Stock	(6,572,936)			
Material & Supplies	(7,344,634)			
Working Capital	21,811,244			
Weatherization	-			
Misc Rate Base	-			
Total Electric Plant:	67,215,605	-	-	-
Rate Base Deductions:				
Accum Prov For Deprec	(38,933,545)			
Accum Prov For Amort	(1,914,754)			
Accum Def Income Tax	9,226,460			1,006
Unamortized ITC	411			
Customer Adv For Const	(997,745)			
Customer Service Deposits	(3,272,583)			
Misc Rate Base Deductions	901,777			(2,651)
Total Rate Base Deductions	(34,989,978)	-	-	(1,645)
Total Rate Base:	32,225,626	-	-	(1,645)
Estimated Return on Equity Impact	-0.032%	-0.149%	-1.428%	0.000%
Estimated Price Change	431,698	921,602	8,833,475	(3,184)
TAX CALCULATION:				
Operating Revenue	7,839,774	(879,265)	(8,427,679)	2,990
Other Deductions	-			
Interest (AFUDC)	(3,867)			
Interest	229,426			
Schedule "M" Additions	23,116			
Schedule "M" Deductions	(70,769)			3,015
Income Before Tax	7,708,100	(879,265)	(8,427,679)	(25)
State Income Taxes	-	-	-	-
Taxable Income	7,708,100	(879,265)	(8,427,679)	(25)
Federal Income Taxes Before Credits	2,697,835	(307,743)	(2,949,688)	(9)
Energy Tax Credits	939,327			
Federal Income Taxes	3,637,162	(307,743)	(2,949,688)	(9)

	Tab 3 - Revenue		Tab 4 - Operations & Maintenance			
	3.5	3.6	4.1	4.2	4.3	4.4
	Renewable Energy Credits	Wheeling Revenue	Miscellaneous Expense & Revenue	General Wage Increase (Annualizing)	Legal Expenses	Irrigation Load Control Program
Operating Revenues:						
General Business Revenues						
Interdepartmental						
Special Sales						
Other Operating Revenues	(443,696)	23,967				
Total Operating Revenues	(443,696)	23,967	-	-	-	-
Operating Expenses:						
Steam Production				19,104		
Nuclear Production						
Hydro Production				7,809		
Other Power Supply			(533)	10,881	124,438	(2,513)
Transmission		(66,703)	(199,638)	5,303	2,529	
Distribution				17,398	(8,290)	
Customer Accounting			(64)	10,940	(63)	
Customer Service & Info Sales			(1,502)	1,716		(26)
Administrative & General			157,882	23,229	(219,624)	
Total O&M Expenses	-	(66,703)	(43,855)	96,381	(101,011)	(2,539)
Depreciation			(132,826)			
Amortization						
Taxes Other Than Income						
Income Taxes - Federal	(155,293)	31,735	57,895	(33,733)	35,354	889
Income Taxes - State	-	-	-	-	-	-
Income Taxes - Def Net						
Investment Tax Credit Adj.						
Misc Revenue & Expense			11,268			
Total Operating Expenses:	(155,293)	(34,969)	(107,519)	62,648	(65,657)	(1,650)
Operating Rev For Return:	(288,402)	58,936	107,519	(62,648)	65,657	1,650
Rate Base:						
Electric Plant In Service						
Plant Held for Future Use						
Misc Deferred Debits						
Elec Plant Acq Adj						
Nuclear Fuel						
Prepayments						
Fuel Stock						
Material & Supplies						
Working Capital						
Weatherization						
Misc Rate Base						
Total Electric Plant:	-	-	-	-	-	-
Rate Base Deductions:						
Accum Prov For Deprec						
Accum Prov For Amort						
Accum Def Income Tax						
Unamortized ITC						
Customer Adv For Const						
Customer Service Deposits						
Misc Rate Base Deductions						
Total Rate Base Deductions	-	-	-	-	-	-
Total Rate Base:	-	-	-	-	-	-
Estimated Return on Equity Impact	-0.075%	0.015%	0.028%	-0.016%	0.017%	0.000%
Estimated Price Change	465,060	(95,036)	(173,378)	101,022	(105,875)	(2,661)
TAX CALCULATION:						
Operating Revenue	(443,696)	90,670	165,413	(96,381)	101,011	2,539
Other Deductions						
Interest (AFUDC)						
Interest						
Schedule "M" Additions						
Schedule "M" Deductions						
Income Before Tax	(443,696)	90,670	165,413	(96,381)	101,011	2,539
State Income Taxes	-	-	-	-	-	-
Taxable Income	(443,696)	90,670	165,413	(96,381)	101,011	2,539
Federal Income Taxes Before Credits	(155,293)	31,735	57,895	(33,733)	35,354	889
Energy Tax Credits						
Federal Income Taxes	(155,293)	31,735	57,895	(33,733)	35,354	889

	Tab 4 - Operations & Maintenance					
	4.5	4.6	4.7	4.8	4.9	4.10
	Remove Non- Recurring Entries	DSM Expense Removal	Insurance Expense	Advertising	Member -ships & Subscript -ions	Revenue- Sensitive/ Uncollectible Expense
Operating Revenues:						
General Business Revenues	-	-	-	-	-	-
Interdepartmental						
Special Sales						
Other Operating Revenues						
Total Operating Revenues	-	-	-	-	-	-
Operating Expenses:						
Steam Production						
Nuclear Production						
Hydro Production						
Other Power Supply			58,270			
Transmission	139,885		2,633			
Distribution			80,679			
Customer Accounting						414,869
Customer Service & Info Sales		(11,532,983)		(23)		
Administrative & General			141,500		(9,036)	
Total O&M Expenses	139,885	(11,532,983)	283,082	(23)	(9,036)	414,869
Depreciation						
Amortization						
Taxes Other Than Income						
Income Taxes - Federal	(48,960)	4,036,544	(99,079)	8	3,162	(145,204)
Income Taxes - State						
Income Taxes - Def Net						
Investment Tax Credit Adj.						
Misc Revenue & Expense						
Total Operating Expenses:	90,925	(7,496,439)	184,003	(15)	(5,873)	269,665
Operating Rev For Return:	(90,925)	7,496,439	(184,003)	15	5,873	(269,665)
Rate Base:						
Electric Plant In Service						
Plant Held for Future Use						
Misc Deferred Debits						
Elec Plant Acq Adj						
Nuclear Fuel						
Prepayments						
Fuel Stock						
Material & Supplies						
Working Capital						
Weatherization						
Misc Rate Base						
Total Electric Plant:	-	-	-	-	-	-
Rate Base Deductions:						
Accum Prov For Deprec						
Accum Prov For Amort						
Accum Def Income Tax						
Unamortized ITC						
Customer Adv For Const						
Customer Service Deposits						
Misc Rate Base Deductions						
Total Rate Base Deductions	-	-	-	-	-	-
Total Rate Base:	-	-	-	-	-	-
Estimated Return on Equity Impact	-0.024%	1.954%	-0.048%	0.000%	0.002%	-0.070%
Estimated Price Change	146,620	(12,088,301)	296,712	(24)	(9,471)	434,845
TAX CALCULATION:						
Operating Revenue	(139,885)	11,532,983	(283,082)	23	9,036	(414,869)
Other Deductions						
Interest (AFUDC)						
Interest						
Schedule "M" Additions						
Schedule "M" Deductions						
Income Before Tax	(139,885)	11,532,983	(283,082)	23	9,036	(414,869)
State Income Taxes	-	-	-	-	-	-
Taxable Income	(139,885)	11,532,983	(283,082)	23	9,036	(414,869)
Federal Income Taxes Before Credits	(48,960)	4,036,544	(99,079)	8	3,162	(145,204)
Energy Tax Credits						
Federal Income Taxes	(48,960)	4,036,544	(99,079)	8	3,162	(145,204)

	Tab 5 - Net Power Cost		Tab 6 - Depreciation & Amortization			
	5.1	5.2	6.1	6.2	6.3	6.4
	Net Power Costs - Removal	Colstrip #3 Removal	End-of-Period Plant Reserves	Annualization of Base Period Depr./Amort. Expense	Hydro Decommissioning	Accelerated Depreciation on Jim Bridger & Colstrip
Operating Revenues:						
General Business Revenues	(129,744,692)					
Interdepartmental						
Special Sales	(13,422,783)					
Other Operating Revenues						
Total Operating Revenues	(143,167,475)	-	-	-	-	-
Operating Expenses:						
Steam Production	(53,464,264)					
Nuclear Production						
Hydro Production						
Other Power Supply	(71,878,393)					
Transmission	(25,336,034)					
Distribution						
Customer Accounting						
Customer Service & Info						
Sales						
Administrative & General						
Total O&M Expenses	(150,678,690)	-	-	-	-	-
Depreciation		(612,501)		520,546		
Amortization				43,669		
Taxes Other Than Income		(39,453)				
Income Taxes - Federal	2,628,925	71,335	-	(0)	-	-
Income Taxes - State	-	-	-	-	-	-
Income Taxes - Def Net		150,268		(214,125)		
Investment Tax Credit Adj.						
Misc Revenue & Expense						
Total Operating Expenses:	(148,049,765)	(430,352)	-	350,091	-	-
Operating Rev For Return:	4,882,290	430,352	-	(350,091)	-	-
Rate Base:						
Electric Plant In Service		(28,085,021)				
Plant Held for Future Use						
Misc Deferred Debits						
Elec Plant Acq Adj						
Nuclear Fuel						
Prepayments						
Fuel Stock						
Material & Supplies						
Working Capital						
Weatherization						
Misc Rate Base						
Total Electric Plant:	-	(28,085,021)	-	-	-	-
Rate Base Deductions:						
Accum Prov For Deprec		19,121,392	(13,157,926)		(160,400)	
Accum Prov For Amort			(1,914,754)			
Accum Def Income Tax		1,153,438		214,125		
Unamortized ITC		411				
Customer Adv For Const						
Customer Service Deposits						
Misc Rate Base Deductions						
Total Rate Base Deductions	-	20,275,241	(15,072,680)	214,125	(160,400)	-
Total Rate Base:	-	(7,809,780)	(15,072,680)	214,125	(160,400)	-
Estimated Return on Equity Impact	1.273%	0.255%	0.275%	-0.095%	0.003%	0.000%
Estimated Price Change	(7,872,883)	(1,613,290)	(1,774,286)	589,741	(18,882)	-
TAX CALCULATION:						
Operating Revenue	7,511,215	651,954	-	(564,216)	-	-
Other Deductions						
Interest (AFUDC)						
Interest						
Schedule "M" Additions		(52,188)		564,216		
Schedule "M" Deductions		395,953				
Income Before Tax	7,511,215	203,813	-	(0)	-	-
State income Taxes	-	-	-	-	-	-
Taxable Income	7,511,215	203,813	-	(0)	-	-
Federal Income Taxes Before Credits	2,628,925	71,335	-	(0)	-	-
Energy Tax Credits						
Federal Income Taxes	2,628,925	71,335	-	(0)	-	-

	Tab 7 - Taxes					
	7.1	7.2	7.3	7.4	7.5	7.6
	Interest True Up	Property Tax Expense	Production Tax Credit	PowerTax ADIT Balance	WA Low Income Tax Credit	Flow-Through Adjustment
Operating Revenues:						
General Business Revenues						
Interdepartmental						
Special Sales						
Other Operating Revenues						
Total Operating Revenues	-	-	-	-	-	-
Operating Expenses:						
Steam Production						
Nuclear Production						
Hydro Production						
Other Power Supply						
Transmission						
Distribution						
Customer Accounting						
Customer Service & Info						
Sales						
Administrative & General						
Total O&M Expenses	-	-	-	-	-	-
Depreciation						
Amortization						
Taxes Other Than Income		255,830				
Income Taxes - Federal	(80,299)	(89,541)	939,327	-	-	-
Income Taxes - State	-	-	-	-	-	-
Income Taxes - Def Net						2,123,178
Investment Tax Credit Adj.						
Misc Revenue & Expense						
Total Operating Expenses:	(80,299)	166,290	939,327	-	-	2,123,178
Operating Rev For Return:	80,299	(166,290)	(939,327)	-	-	(2,123,178)
Rate Base:						
Electric Plant In Service						
Plant Held for Future Use						
Misc Deferred Debits						
Elec Plant Acq Adj						
Nuclear Fuel						
Prepayments						
Fuel Stock						
Material & Supplies						
Working Capital						
Weatherization						
Misc Rate Base						
Total Electric Plant:	-	-	-	-	-	-
Rate Base Deductions:						
Accum Prov For Deprec						
Accum Prov For Amort						
Accum Def Income Tax				9,290,956		(2,260,168)
Unamortized ITC						
Customer Adv For Const						
Customer Service Deposits						
Misc Rate Base Deductions						
Total Rate Base Deductions	-	-	-	9,290,956	-	(2,260,168)
Total Rate Base:	-	-	-	9,290,956	-	(2,260,168)
Estimated Return on Equity Impact	0.021%	-0.043%	-0.245%	-0.164%	0.000%	-0.514%
Estimated Price Change	(129,486)	268,148	1,514,702	1,093,688	-	3,157,651
TAX CALCULATION:						
Operating Revenue	-	(255,830)	-	-	-	-
Other Deductions						
Interest (AFUDC)						
Interest	229,426					
Schedule "M" Additions						
Schedule "M" Deductions						
Income Before Tax	(229,426)	(255,830)	-	-	-	-
State Income Taxes	-	-	-	-	-	-
Taxable Income	(229,426)	(255,830)	-	-	-	-
Federal Income Taxes Before Credits	(80,299)	(89,541)	-	-	-	-
Energy Tax Credits			939,327			
Federal Income Taxes	(80,299)	(89,541)	939,327	-	-	-

	Tab 7 - Taxes			Tab 8 - Rate Base		
	7.7	7.8	7.9	8.1	8.2	8.3
	Remove Deferred State Tax Expense & Balance	WA Public Utility Tax Adjustment	AFUDC Equity	Jim Bridger Mine Rate Base	Environmental Remediation	Customer Advances for Construction
Operating Revenues:						
General Business Revenues						
Interdepartmental						
Special Sales						
Other Operating Revenues						
Total Operating Revenues	-	-	-	-	-	-
Operating Expenses:						
Steam Production						
Nuclear Production						
Hydro Production						
Other Power Supply						
Transmission						
Distribution						
Customer Accounting						
Customer Service & Info						
Sales						
Administrative & General					456,622	
Total O&M Expenses	-	-	-	-	456,622	-
Depreciation						
Amortization						
Taxes Other Than Income		280,172				
Income Taxes - Federal	-	(98,060)	1,353	-	(157,331)	-
Income Taxes - State	-	-	-	-	-	-
Income Taxes - Def Net	(77,895)	-	-	-	135,284	-
Investment Tax Credit Adj.						
Misc Revenue & Expense						
Total Operating Expenses:	(77,895)	182,112	1,353	-	434,575	-
Operating Rev For Return:	77,895	(182,112)	(1,353)	-	(434,575)	-
Rate Base:						
Electric Plant In Service				72,495,515		
Plant Held for Future Use						
Misc Deferred Debits				79,615	(326,958)	
Elec Plant Acq Adj						
Nuclear Fuel						
Prepayments						
Fuel Stock						
Material & Supplies						
Working Capital						
Weatherization						
Misc Rate Base						
Total Electric Plant:	-	-	-	72,575,130	(326,958)	-
Rate Base Deductions:						
Accum Prov For Deprec				(44,736,612)		
Accum Prov For Amort						
Accum Def Income Tax	(78)				(522,219)	
Unamortized ITC						
Customer Adv For Const						(997,745)
Customer Service Deposits						
Misc Rate Base Deductions						
Total Rate Base Deductions	(78)	-	-	(44,736,612)	(522,219)	(997,745)
Total Rate Base:	(78)	-	-	27,838,518	(849,177)	(997,745)
Estimated Return on Equity Impact	0.020%	-0.047%	0.000%	-0.481%	-0.098%	0.018%
Estimated Price Change	(125,618)	293,662	2,183	3,277,021	600,808	(117,450)
TAX CALCULATION:						
Operating Revenue	-	(280,172)	-	-	(456,622)	-
Other Deductions						
Interest (AFUDC)			(3,867)			
Interest						
Schedule "M" Additions					(488,912)	
Schedule "M" Deductions					(496,017)	
Income Before Tax	-	(280,172)	3,867	-	(449,516)	-
State Income Taxes	-	-	-	-	-	-
Taxable Income	-	(280,172)	3,867	-	(449,516)	-
Federal Income Taxes Before Credits	-	(98,060)	1,353	-	(157,331)	-
Energy Tax Credits	-	(98,060)	1,353	-	(157,331)	-
Federal Income Taxes	-	(98,060)	1,353	-	(157,331)	-

	Tab 8 - Rate Base					
	8.4	8.5	8.6	8.7	8.8	8.9
	Pro Forma Major Plant Additions	Miscellaneous Rate Base	Removal of Colstrip #4 AFUDC	Trojan Unrecover- ed Plant	Customer Service Deposits	Misc. Asset Sales and Removals
Operating Revenues:						
General Business Revenues						
Interdepartmental						
Special Sales						
Other Operating Revenues						
Total Operating Revenues	-	-	-	-	-	-
Operating Expenses:						
Steam Production						
Nuclear Production						
Hydro Production						
Other Power Supply						
Transmission						
Distribution						
Customer Accounting						
Customer Service & Info						
Sales						
Administrative & General						
Total O&M Expenses	-	-	-	-	-	-
Depreciation			(17,991)			
Amortization						
Taxes Other Than Income						
Income Taxes - Federal	-	-		(2,901)	(1,524)	-
Income Taxes - State	-	-				-
Income Taxes - Def Net						
Investment Tax Credit Adj.						
Misc Revenue & Expense					4,355	
Total Operating Expenses:	-	-	(17,991)	(2,901)	2,831	-
Operating Rev For Return:	-	-	17,991	2,901	(2,831)	-
Rate Base:						
Electric Plant In Service			(342,058)			
Plant Held for Future Use						
Misc Deferred Debits		(6,990,957)				
Elec Plant Acq Adj						
Nuclear Fuel						
Prepayments		(1,753,737)				
Fuel Stock		(6,572,936)				
Material & Supplies		(7,344,634)				
Working Capital		(2,150,960)				
Weatherization						
Misc Rate Base						
Total Electric Plant:	-	(24,813,223)	(342,058)	-	-	-
Rate Base Deductions:						
Accum Prov For Deprec						
Accum Prov For Amort						
Accum Def Income Tax						210,870
Unamortized ITC						
Customer Adv For Const						
Customer Service Deposits					(3,272,583)	
Misc Rate Base Deductions		1,181,552		(277,124)		
Total Rate Base Deductions	-	1,181,552	-	(277,124)	(3,272,583)	210,870
Total Rate Base:	-	(23,631,671)	(342,058)	(277,124)	(3,272,583)	210,870
Estimated Return on Equity Impact	0.000%	0.436%	0.011%	0.006%	0.058%	-0.004%
Estimated Price Change	-	(2,781,811)	(69,276)	(37,300)	(380,668)	24,823
TAX CALCULATION:						
Operating Revenue	-	-	17,991	-	(4,355)	-
Other Deductions						
Interest (AFUDC)						
Interest						
Schedule "M" Additions						
Schedule "M" Deductions			17,991	8,289		
Income Before Tax	-	-	-	(8,289)	(4,355)	-
State Income Taxes	-	-	-	-	-	-
Taxable Income	-	-	-	(8,289)	(4,355)	-
Federal Income Taxes Before Credits	-	-	-	(2,901)	(1,524)	-
Energy Tax Credits						
Federal Income Taxes	-	-	-	(2,901)	(1,524)	-

	Tab 8 - Rate Base			
	8.10	8.11	8.12	8.13
	Investor Supplied Working Capital	End-of-Period Plant Balances	Chehalis Regulatory Asset Adjustment	Idaho Asset Exchange
Operating Revenues:				
General Business Revenues				
Interdepartmental				
Special Sales				
Other Operating Revenues				
Total Operating Revenues	-	-	-	-
Operating Expenses:				
Steam Production				
Nuclear Production				
Hydro Production				
Other Power Supply				
Transmission				
Distribution				
Customer Accounting				
Customer Service & Info				
Sales				
Administrative & General				
Total O&M Expenses	-	-	-	-
Depreciation				
Amortization				
Taxes Other Than Income				
Income Taxes - Federal	-	-	-	-
Income Taxes - State	-	-	-	-
Income Taxes - Def Net				
Investment Tax Credit Adj.				
Misc Revenue & Expense				
Total Operating Expenses:	-	-	-	-
Operating Rev For Return:	-	-	-	-
Rate Base:				
Electric Plant In Service		27,245,532		
Plant Held for Future Use				
Misc Deferred Debits			(3,000,000)	
Elec Plant Acq Adj				
Nuclear Fuel				
Prepayments				
Fuel Stock				
Material & Supplies				
Working Capital	23,962,204			
Weatherization				
Misc Rate Base				
Total Electric Plant:	23,962,204	27,245,532	(3,000,000)	-
Rate Base Deductions:				
Accum Prov For Deprec				
Accum Prov For Amort				
Accum Def Income Tax			1,138,530	
Unamortized ITC				
Customer Adv For Const				
Customer Service Deposits				
Misc Rate Base Deductions				
Total Rate Base Deductions	-	-	1,138,530	-
Total Rate Base:	23,962,204	27,245,532	(1,861,470)	-
Estimated Return on Equity Impact	-0.416%	-0.471%	0.033%	0.000%
Estimated Price Change	2,820,719	3,207,217	(219,124)	-
TAX CALCULATION:				
Operating Revenue	-	-	-	-
Other Deductions				
Interest (AFUDC)				
Interest				
Schedule "M" Additions				
Schedule "M" Deductions				
Income Before Tax	-	-	-	-
State Income Taxes	-	-	-	-
Taxable Income	-	-	-	-
Federal Income Taxes Before Credits	-	-	-	-
Energy Tax Credits				
Federal Income Taxes	-	-	-	-

	Tab 3 - Revenue				
	3.1	3.2	3.3	3.4	
Total Pro Forma Adjustments	Temperature Normalization	Revenue Normalizing	Effective Price Change	SO2 Emission Allowance Sales	
Operating Revenues:					
General Business Revenues	8,112,496		8,112,496		
Interdepartmental	-				
Special Sales	-				
Other Operating Revenues	-				
Total Operating Revenues	8,112,496	-	8,112,496	-	
Operating Expenses:					
Steam Production	-				
Nuclear Production	-				
Hydro Production	-				
Other Power Supply	-				
Transmission	-				
Distribution	-				
Customer Accounting	-				
Customer Service & Info Sales	-				
Administrative & General	-				
Total O&M Expenses	-	-	-	-	
Depreciation	12,324,175				
Amortization	-				
Taxes Other Than Income	(18,906)				
Income Taxes - Federal	822,323	-	2,839,374	-	
Income Taxes - State	-	-	-	-	
Income Taxes - Def Net	(3,798,129)				
Investment Tax Credit Adj.	-				
Misc Revenue & Expense	-				
Total Operating Expenses:	9,329,463	-	2,839,374	-	
Operating Rev For Return:	(1,216,966)	-	5,273,123	-	
Rate Base:					
Electric Plant In Service	29,499,728				
Plant Held for Future Use	-				
Misc Deferred Debits	-				
Elec Plant Acq Adj	-				
Nuclear Fuel	-				
Prepayments	-				
Fuel Stock	-				
Material & Supplies	-				
Working Capital	-				
Weatherization	-				
Misc Rate Base	-				
Total Electric Plant:	29,499,728	-	-	-	
Rate Base Deductions:					
Accum Prov For Deprec	(5,722,235)				
Accum Prov For Amort	-				
Accum Def Income Tax	799,979				
Unamortized ITC	-				
Customer Adv For Const	-				
Customer Service Deposits	-				
Misc Rate Base Deductions	-				
Total Rate Base Deductions	(4,922,256)	-	-	-	
Total Rate Base:	24,577,472	-	-	-	
Estimated Return on Equity Impact	-0.734%	0.000%	0.000%	1.375%	0.000%
Estimated Price Change	4,855,551	-	-	(8,503,117)	-
TAX CALCULATION:					
Operating Revenue	(4,192,772)	-	8,112,496	-	
Other Deductions	-				
Interest (AFUDC)	-				
Interest	647,395				
Schedule "M" Additions	12,324,175				
Schedule "M" Deductions	2,316,192				
Income Before Tax	5,167,816	-	8,112,496	-	
State Income Taxes	-	-	-	-	
Taxable Income	5,167,816	-	8,112,496	-	
Federal Income Taxes Before Credits	1,808,735	-	2,839,374	-	
Energy Tax Credits	(986,413)	-	-	-	
Federal Income Taxes	822,323	-	2,839,374	-	

Operating Revenues:
 General Business Revenues
 Interdepartmental
 Special Sales
 Other Operating Revenues
 Total Operating Revenues

Operating Expenses:
 Steam Production
 Nuclear Production
 Hydro Production
 Other Power Supply
 Transmission
 Distribution
 Customer Accounting
 Customer Service & Info
 Sales
 Administrative & General
 Total O&M Expenses
 Depreciation
 Amortization
 Taxes Other Than Income
 Income Taxes - Federal
 Income Taxes - State
 Income Taxes - Def Net
 Investment Tax Credit Adj.
 Misc Revenue & Expense
 Total Operating Expenses:

Operating Rev For Return:

Rate Base:
 Electric Plant In Service
 Plant Held for Future Use
 Misc Deferred Debits
 Elec Plant Acq Adj
 Nuclear Fuel
 Prepayments
 Fuel Stock
 Material & Supplies
 Working Capital
 Weatherization
 Misc Rate Base
 Total Electric Plant:

Rate Base Deductions:
 Accum Prov For Deprec
 Accum Prov For Amort
 Accum Def Income Tax
 Unamortized ITC
 Customer Adv For Const
 Customer Service Deposits
 Misc Rate Base Deductions

Total Rate Base Deductions

Total Rate Base:

Estimated Return on Equity Impact
 Estimated Price Change

TAX CALCULATION:
 Operating Revenue
 Other Deductions
 Interest (AFUDC)
 Interest
 Schedule "M" Additions
 Schedule "M" Deductions
 Income Before Tax

State Income Taxes
 Taxable Income

Federal Income Taxes Before Credits
 Energy Tax Credits
 Federal Income Taxes

	Tab 3 - Revenue		Tab 4 - Operations & Maintenance			
	3.5	3.6	4.1	4.2	4.3	4.4
	Renewable Energy Credits	Wheeling Revenue	Miscellaneous Expense & Revenue	General Wage Increase (Annualizing)	Legal Expenses	Irrigation Load Control Program
Operating Revenues:						
General Business Revenues						
Interdepartmental						
Special Sales						
Other Operating Revenues						
Total Operating Revenues	-	-	-	-	-	-
Operating Expenses:						
Steam Production						
Nuclear Production						
Hydro Production						
Other Power Supply						
Transmission						
Distribution						
Customer Accounting						
Customer Service & Info						
Sales						
Administrative & General						
Total O&M Expenses	-	-	-	-	-	-
Depreciation						
Amortization						
Taxes Other Than Income						
Income Taxes - Federal			-	-	-	-
Income Taxes - State			-	-	-	-
Income Taxes - Def Net						
Investment Tax Credit Adj.						
Misc Revenue & Expense						
Total Operating Expenses:	-	-	-	-	-	-
Operating Rev For Return:	-	-	-	-	-	-
Rate Base:						
Electric Plant In Service						
Plant Held for Future Use						
Misc Deferred Debits						
Elec Plant Acq Adj						
Nuclear Fuel						
Prepayments						
Fuel Stock						
Material & Supplies						
Working Capital						
Weatherization						
Misc Rate Base						
Total Electric Plant:	-	-	-	-	-	-
Rate Base Deductions:						
Accum Prov For Deprec						
Accum Prov For Amort						
Accum Def Income Tax						
Unamortized ITC						
Customer Adv For Const						
Customer Service Deposits						
Misc Rate Base Deductions						
Total Rate Base Deductions	-	-	-	-	-	-
Total Rate Base:	-	-	-	-	-	-
Estimated Return on Equity Impact	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
Estimated Price Change	-	-	-	-	-	-
TAX CALCULATION:						
Operating Revenue	-	-	-	-	-	-
Other Deductions						
Interest (AFUDC)						
Interest						
Schedule "M" Additions						
Schedule "M" Deductions						
Income Before Tax	-	-	-	-	-	-
State Income Taxes	-	-	-	-	-	-
Taxable Income	-	-	-	-	-	-
Federal Income Taxes Before Credits	-	-	-	-	-	-
Energy Tax Credits						
Federal Income Taxes	-	-	-	-	-	-

	Tab 4 - Operations & Maintenance					
	4.5	4.6	4.7	4.8	4.9	4.10
	Remove Non- Recurring Entries	DSM Expense Removal	Insurance Expense	Advertising	Member -ships & Subscript -ions	Revenue- Sensitive/ Uncollectible Expense
Operating Revenues:						
General Business Revenues						
Interdepartmental						
Special Sales						
Other Operating Revenues						
Total Operating Revenues	-	-	-	-	-	-
Operating Expenses:						
Steam Production						
Nuclear Production						
Hydro Production						
Other Power Supply						
Transmission						
Distribution						
Customer Accounting						
Customer Service & Info						
Sales						
Administrative & General						
Total O&M Expenses	-	-	-	-	-	-
Depreciation						
Amortization						
Taxes Other Than Income						
Income Taxes - Federal	-	-	-	-	-	-
Income Taxes - State	-	-	-	-	-	-
Income Taxes - Def Net						
Investment Tax Credit Adj.						
Misc Revenue & Expense						
Total Operating Expenses:	-	-	-	-	-	-
Operating Rev For Return:	-	-	-	-	-	-
Rate Base:						
Electric Plant In Service						
Plant Held for Future Use						
Misc Deferred Debits						
Elec Plant Acq Adj						
Nuclear Fuel						
Prepayments						
Fuel Stock						
Material & Supplies						
Working Capital						
Weatherization						
Misc Rate Base						
Total Electric Plant:	-	-	-	-	-	-
Rate Base Deductions:						
Accum Prov For Deprec						
Accum Prov For Amort						
Accum Def Income Tax						
Unamortized ITC						
Customer Adv For Const						
Customer Service Deposits						
Misc Rate Base Deductions						
Total Rate Base Deductions	-	-	-	-	-	-
Total Rate Base:	-	-	-	-	-	-
Estimated Return on Equity Impact	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
Estimated Price Change	-	-	-	-	-	-
TAX CALCULATION:						
Operating Revenue	-	-	-	-	-	-
Other Deductions						
Interest (AFUDC)						
Interest						
Schedule "M" Additions						
Schedule "M" Deductions						
Income Before Tax	-	-	-	-	-	-
State Income Taxes	-	-	-	-	-	-
Taxable Income	-	-	-	-	-	-
Federal Income Taxes Before Credits	-	-	-	-	-	-
Energy Tax Credits						
Federal Income Taxes	-	-	-	-	-	-

	Tab 5 - Net Power Cost		Tab 6 - Depreciation & Amortization			
	5.1	5.2	6.1	6.2	6.3	6.4
	Net Power Costs - Removal	Colstrip #3 Removal	End-of-Period Plant Reserves	Annualization of Base Period Depr./Amort. Expense	Hydro Decommissioning	Accelerated Depreciation on Jim Bridger & Colstrip
Operating Revenues:						
General Business Revenues						
Interdepartmental						
Special Sales						
Other Operating Revenues						
Total Operating Revenues	-	-	-	-	-	-
Operating Expenses:						
Steam Production						
Nuclear Production						
Hydro Production						
Other Power Supply						
Transmission						
Distribution						
Customer Accounting						
Customer Service & Info						
Sales						
Administrative & General						
Total O&M Expenses	-	-	-	-	-	-
Depreciation						10,276,745
Amortization						
Taxes Other Than Income						
Income Taxes - Federal	-	-	-	-	-	-
Income Taxes - State	-	-	-	-	-	-
Income Taxes - Def Net						(3,900,128)
Investment Tax Credit Adj.						
Misc Revenue & Expense						
Total Operating Expenses:	-	-	-	-	-	6,376,618
Operating Rev For Return:	-	-	-	-	-	(6,376,618)
Rate Base:						
Electric Plant In Service						
Plant Held for Future Use						
Misc Deferred Debits						
Elec Plant Acq Adj						
Nuclear Fuel						
Prepayments						
Fuel Stock						
Material & Supplies						
Working Capital						
Weatherization						
Misc Rate Base						
Total Electric Plant:	-	-	-	-	-	-
Rate Base Deductions:						
Accum Prov For Deprec						(5,138,373)
Accum Prov For Amort						
Accum Def Income Tax						1,950,064
Unamortized ITC						
Customer Adv For Const						
Customer Service Deposits						
Misc Rate Base Deductions						
Total Rate Base Deductions	-	-	-	-	-	(3,188,309)
Total Rate Base:	-	-	-	-	-	(3,188,309)
Estimated Return on Equity Impact	0.000%	0.000%	0.000%	0.000%	0.000%	-1.612%
Estimated Price Change	-	-	-	-	-	9,907,232
TAX CALCULATION:						
Operating Revenue	-	-	-	-	-	(10,276,745)
Other Deductions						
Interest (AFUDC)						
Interest						
Schedule "M" Additions						10,276,745
Schedule "M" Deductions						
Income Before Tax	-	-	-	-	-	-
State Income Taxes	-	-	-	-	-	-
Taxable Income	-	-	-	-	-	-
Federal Income Taxes Before Credits	-	-	-	-	-	-
Energy Tax Credits	-	-	-	-	-	-
Federal Income Taxes	-	-	-	-	-	-

	Tab 7 - Taxes					
	7.1	7.2	7.3	7.4	7.5	7.6
	Interest True Up	Property Tax Expense	Production Tax Credit	PowerTax ADIT Balance	WA Low Income Tax Credit	Flow-Through Adjustment
Operating Revenues:						
General Business Revenues						
Interdepartmental						
Special Sales						
Other Operating Revenues						
Total Operating Revenues	-	-	-	-	-	-
Operating Expenses:						
Steam Production						
Nuclear Production						
Hydro Production						
Other Power Supply						
Transmission						
Distribution						
Customer Accounting						
Customer Service & Info						
Sales						
Administrative & General						
Total O&M Expenses	-	-	-	-	-	-
Depreciation						
Amortization						
Taxes Other Than Income					(18,906)	
Income Taxes - Federal	(226,588)	-	(986,413)	-	6,617	-
Income Taxes - State	-	-	-	-	-	-
Income Taxes - Def Net						
Investment Tax Credit Adj.						
Misc Revenue & Expense						
Total Operating Expenses:	(226,588)	-	(986,413)	-	(12,289)	-
Operating Rev For Return:	226,588	-	986,413	-	12,289	-
Rate Base:						
Electric Plant In Service						
Plant Held for Future Use						
Misc Deferred Debits						
Elec Plant Acq Adj						
Nuclear Fuel						
Prepayments						
Fuel Stock						
Material & Supplies						
Working Capital						
Weatherization						
Misc Rate Base						
Total Electric Plant:	-	-	-	-	-	-
Rate Base Deductions:						
Accum Prov For Deprec						
Accum Prov For Amort						
Accum Def Income Tax						
Unamortized ITC						
Customer Adv For Const						
Customer Service Deposits						
Misc Rate Base Deductions						
Total Rate Base Deductions	-	-	-	-	-	-
Total Rate Base:	-	-	-	-	-	-
Estimated Return on Equity Impact	0.059%	0.000%	0.257%	0.000%	0.003%	0.000%
Estimated Price Change	(365,382)	-	(1,590,629)	-	(19,816)	-
TAX CALCULATION:						
Operating Revenue	-	-	-	-	18,906	-
Other Deductions						
Interest (AFUDC)						
Interest	647,395					
Schedule "M" Additions						
Schedule "M" Deductions						
Income Before Tax	(647,395)	-	-	-	18,906	-
State Income Taxes	-	-	-	-	-	-
Taxable Income	(647,395)	-	-	-	18,906	-
Federal Income Taxes Before Credits	(226,588)	-	-	-	6,617	-
Energy Tax Credits			(986,413)			
Federal Income Taxes	(226,588)	-	(986,413)	-	6,617	-

Operating Revenues:
 General Business Revenues
 Interdepartmental
 Special Sales
 Other Operating Revenues
 Total Operating Revenues

Operating Expenses:
 Steam Production
 Nuclear Production
 Hydro Production
 Other Power Supply
 Transmission
 Distribution
 Customer Accounting
 Customer Service & Info
 Sales
 Administrative & General
 Total O&M Expenses
 Depreciation
 Amortization
 Taxes Other Than Income
 Income Taxes - Federal
 Income Taxes - State
 Income Taxes - Def Net
 Investment Tax Credit Adj.
 Misc Revenue & Expense
 Total Operating Expenses:

Operating Rev For Return:

Rate Base:
 Electric Plant In Service
 Plant Held for Future Use
 Misc Deferred Debits
 Elec Plant Acq Adj
 Nuclear Fuel
 Prepayments
 Fuel Stock
 Material & Supplies
 Working Capital
 Weatherization
 Misc Rate Base
 Total Electric Plant:

Rate Base Deductions:
 Accum Prov For Deprec
 Accum Prov For Amort
 Accum Def Income Tax
 Unamortized ITC
 Customer Adv For Const
 Customer Service Deposits
 Misc Rate Base Deductions

Total Rate Base Deductions

Total Rate Base:

Estimated Return on Equity Impact
 Estimated Price Change

TAX CALCULATION:
 Operating Revenue
 Other Deductions
 Interest (AFUDC)
 Interest
 Schedule "M" Additions
 Schedule "M" Deductions
 Income Before Tax

State Income Taxes
 Taxable Income

Federal Income Taxes Before Credits
 Energy Tax Credits
 Federal Income Taxes

	Tab 7 - Taxes			Tab 8 - Rate Base		
	7.7	7.8	7.9	8.1	8.2	8.3
	Remove Deferred State Tax Expense & Balance	WA Public Utility Tax Adjustment	AFUDC Equity	Jim Bridger Mine Rate Base	Environmental Remediation	Customer Advances for Construction
Operating Revenues:						
General Business Revenues						
Interdepartmental						
Special Sales						
Other Operating Revenues						
Total Operating Revenues	-	-	-	-	-	-
Operating Expenses:						
Steam Production						
Nuclear Production						
Hydro Production						
Other Power Supply						
Transmission						
Distribution						
Customer Accounting						
Customer Service & Info						
Sales						
Administrative & General						
Total O&M Expenses	-	-	-	-	-	-
Depreciation						
Amortization						
Taxes Other Than Income						
Income Taxes - Federal	-	-	-	-	-	-
Income Taxes - State	-	-	-	-	-	-
Income Taxes - Def Net						
Investment Tax Credit Adj.						
Misc Revenue & Expense						
Total Operating Expenses:	-	-	-	-	-	-
Operating Rev For Return:	-	-	-	-	-	-
Rate Base:						
Electric Plant In Service						
Plant Held for Future Use						
Misc Deferred Debits						
Elec Plant Acq Adj						
Nuclear Fuel						
Prepayments						
Fuel Stock						
Material & Supplies						
Working Capital						
Weatherization						
Misc Rate Base						
Total Electric Plant:	-	-	-	-	-	-
Rate Base Deductions:						
Accum Prov For Deprec						
Accum Prov For Amort						
Accum Def Income Tax						
Unamortized ITC						
Customer Adv For Const						
Customer Service Deposits						
Misc Rate Base Deductions						
Total Rate Base Deductions	-	-	-	-	-	-
Total Rate Base:	-	-	-	-	-	-
Estimated Return on Equity Impact	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
Estimated Price Change	-	-	-	-	-	-
TAX CALCULATION:						
Operating Revenue	-	-	-	-	-	-
Other Deductions						
Interest (AFUDC)						
Interest						
Schedule "M" Additions						
Schedule "M" Deductions						
Income Before Tax	-	-	-	-	-	-
State Income Taxes	-	-	-	-	-	-
Taxable Income	-	-	-	-	-	-
Federal Income Taxes Before Credits	-	-	-	-	-	-
Energy Tax Credits						
Federal Income Taxes	-	-	-	-	-	-

	Tab 8 - Rate Base					
	8.4	8.5	8.6	8.7	8.8	8.9
	Pro Forma Major Plant Additions	Miscellan -eous Rate Base	Removal of Colstrip #4 AFUDC	Trojan Unrecover - ed Plant	Customer Service Deposits	Misc. Asset Sales and Removals
Operating Revenues:						
General Business Revenues	-	-	-	-	-	-
Interdepartmental	-	-	-	-	-	-
Special Sales	-	-	-	-	-	-
Other Operating Revenues	-	-	-	-	-	-
Total Operating Revenues	-	-	-	-	-	-
Operating Expenses:						
Steam Production	-	-	-	-	-	-
Nuclear Production	-	-	-	-	-	-
Hydro Production	-	-	-	-	-	-
Other Power Supply	-	-	-	-	-	-
Transmission	-	-	-	-	-	-
Distribution	-	-	-	-	-	-
Customer Accounting	-	-	-	-	-	-
Customer Service & Info Sales	-	-	-	-	-	-
Administrative & General	-	-	-	-	-	-
Total O&M Expenses	-	-	-	-	-	-
Depreciation	2,047,430	-	-	-	-	-
Amortization	-	-	-	-	-	-
Taxes Other Than Income	-	-	-	-	-	-
Income Taxes - Federal	(810,667)	-	-	-	-	-
Income Taxes - State	-	-	-	-	-	-
Income Taxes - Def Net	101,998	-	-	-	-	-
Investment Tax Credit Adj.	-	-	-	-	-	-
Misc Revenue & Expense	-	-	-	-	-	-
Total Operating Expenses:	1,338,761	-	-	-	-	-
Operating Rev For Return:	(1,338,761)	-	-	-	-	-
Rate Base:						
Electric Plant In Service	28,617,198	-	-	-	-	-
Plant Held for Future Use	-	-	-	-	-	-
Misc Deferred Debits	-	-	-	-	-	-
Elec Plant Acq Adj	-	-	-	-	-	-
Nuclear Fuel	-	-	-	-	-	-
Prepayments	-	-	-	-	-	-
Fuel Stock	-	-	-	-	-	-
Material & Supplies	-	-	-	-	-	-
Working Capital	-	-	-	-	-	-
Weatherization	-	-	-	-	-	-
Misc Rate Base	-	-	-	-	-	-
Total Electric Plant:	28,617,198	-	-	-	-	-
Rate Base Deductions:						
Accum Prov For Deprec	(1,385,426)	-	-	-	-	-
Accum Prov For Amort	-	-	-	-	-	-
Accum Def Income Tax	(2,877,194)	-	-	-	-	-
Unamortized ITC	-	-	-	-	-	-
Customer Adv For Const	-	-	-	-	-	-
Customer Service Deposits	-	-	-	-	-	-
Misc Rate Base Deductions	-	-	-	-	-	-
Total Rate Base Deductions	(4,262,620)	-	-	-	-	-
Total Rate Base:	24,354,578	-	-	-	-	-
Estimated Return on Equity Impact	-0.761%	0.000%	0.000%	0.000%	0.000%	0.000%
Estimated Price Change	5,025,712	-	-	-	-	-
TAX CALCULATION:						
Operating Revenue	(2,047,430)	-	-	-	-	-
Other Deductions	-	-	-	-	-	-
Interest (AFUDC)	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Schedule "M" Additions	2,047,430	-	-	-	-	-
Schedule "M" Deductions	2,316,192	-	-	-	-	-
Income Before Tax	(2,316,192)	-	-	-	-	-
State Income Taxes	-	-	-	-	-	-
Taxable Income	(2,316,192)	-	-	-	-	-
Federal Income Taxes Before Credits	(810,667)	-	-	-	-	-
Energy Tax Credits	-	-	-	-	-	-
Federal Income Taxes	(810,667)	-	-	-	-	-

	Tab 8 - Rate Base			
	8.10	8.11	8.12	8.13
	Investor Supplied Working Capital	End-of-Period Plant Balances	Chehalis Regulatory Asset Adjustment	Idaho Asset Exchange
Operating Revenues:				
General Business Revenues				
Interdepartmental				
Special Sales				
Other Operating Revenues				
Total Operating Revenues	-	-	-	-
Operating Expenses:				
Steam Production				
Nuclear Production				
Hydro Production				
Other Power Supply				
Transmission				
Distribution				
Customer Accounting				
Customer Service & Info Sales				
Administrative & General				
Total O&M Expenses	-	-	-	-
Depreciation				
Amortization				
Taxes Other Than Income				
Income Taxes - Federal	-	-	-	-
Income Taxes - State	-	-	-	-
Income Taxes - Def Net				
Investment Tax Credit Adj.				
Misc Revenue & Expense				
Total Operating Expenses:	-	-	-	-
Operating Rev For Return:	-	-	-	-
Rate Base:				
Electric Plant In Service				882,531
Plant Held for Future Use				
Misc Deferred Debits				
Elec Plant Acq Adj				
Nuclear Fuel				
Prepayments				
Fuel Stock				
Material & Supplies				
Working Capital				
Weatherization				
Misc Rate Base				
Total Electric Plant:	-	-	-	882,531
Rate Base Deductions:				
Accum Prov For Deprec				801,563
Accum Prov For Amort				
Accum Def Income Tax				1,727,109
Unamortized ITC				
Customer Adv For Const				
Customer Service Deposits				
Misc Rate Base Deductions				
Total Rate Base Deductions	-	-	-	2,528,672
Total Rate Base:	-	-	-	3,411,203
Estimated Return on Equity Impact	0.000%	0.000%	0.000%	-0.061%
Estimated Price Change	-	-	-	401,551
TAX CALCULATION:				
Operating Revenue	-	-	-	-
Other Deductions				
Interest (AFUDC)				
Interest				
Schedule "M" Additions				
Schedule "M" Deductions				
Income Before Tax	-	-	-	-
State Income Taxes	-	-	-	-
Taxable Income	-	-	-	-
Federal Income Taxes Before Credits	-	-	-	-
Energy Tax Credits	-	-	-	-
Federal Income Taxes	-	-	-	-

**PACIFICORP
RESULTS OF OPERATIONS**

USER SPECIFIC INFORMATION

STATE:	WASHINGTON
PERIOD:	JUNE 2015
FILE:	WA JAM June 2015 Expedited Rate Filing
PREPARED BY:	Revenue Requirement Department
DATE:	November 23, 2015
TIME:	1:16:23 PM
TYPE OF AVG:	AMA
METHODOLOGY:	
FACTOR:	West Control Area
FERC:	Separate Jurisdiction
8 OR 12 CP:	12 Coincident Peaks
DEMAND %	75% Demand
ENERGY %	25% Energy

TAX INFORMATION

<u>TAX RATE ASSUMPTIONS:</u>	<u>TAX RATE</u>
FEDERAL RATE	35.00%
STATE EFFECTIVE RATE	0.00%
TAX GROSS UP FACTOR	1.613
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 08 in UE-140762 issued 3-25-2015.

JUNE 2015 West Control Area
AMA

RESULTS OF OPERATIONS SUMMARY

Description of Account Summary:	Ref	TOTAL	UNADJUSTED RESULTS OTHER	WASHINGTON	WASHINGTON ADJUSTMENTS	ADJ TOTAL
1 Operating Revenues						
2 General Business Revenues	2.3	4,770,458,215	4,433,591,107	336,867,108	(130,939,139)	205,927,969
3 Interdepartmental	2.3	0	0	0	0	0
4 Special Sales	2.3	71,368,246	57,945,463	13,422,783	(13,422,783)	0
5 Other Operating Revenues	2.4	153,518,258	143,778,103	9,740,155	(419,729)	9,320,426
6 Total Operating Revenues	2.4	4,995,344,720	4,635,314,674	360,030,046	(144,781,651)	215,248,395
7						
8 Operating Expenses:						
9 Steam Production	2.6	561,185,188	493,692,119	67,493,070	(53,445,160)	14,047,910
10 Nuclear Production	2.7	0	0	0	0	0
11 Hydro Production	2.9	40,536,867	33,895,365	6,641,502	7,809	6,649,311
12 Other Power Supply	2.10	432,557,300	351,148,961	81,408,339	(71,687,850)	9,720,488
13 Transmission	2.12	178,884,633	147,854,431	31,030,201	(25,452,025)	5,578,176
14 Distribution	2.13	206,307,379	195,282,082	11,025,297	89,787	11,115,084
15 Customer Accounts	2.14	81,177,511	75,260,627	5,916,884	425,682	6,342,566
16 Customer Service	2.14	132,924,904	120,630,866	12,294,037	(11,532,818)	761,220
17 Sales	2.15	0	0	0	0	0
18 Administrative & General	2.16	137,779,878	128,174,970	9,604,908	550,573	10,155,481
19						
20 Total O & M Expenses	2.16	1,771,353,660	1,545,939,422	225,414,237	(161,044,002)	64,370,235
21						
22 Depreciation	2.18	665,619,214	621,474,776	44,144,438	12,081,403	56,225,842
23 Amortization Expense	2.19	44,693,291	39,979,006	4,714,285	43,669	4,757,954
24 Taxes Other Than Income	2.19	179,333,453	158,148,775	21,184,678	477,643	21,662,321
25 Income Taxes - Federal	2.22	425,267,128	416,944,454	8,322,675	4,459,485	12,782,160
26 Income Taxes - State	2.22	64,167,383	64,167,383	0	0	-
27 Income Taxes - Def Net	2.21	216,876,163	214,272,022	2,604,141	(1,680,275)	923,866
28 Investment Tax Credit Adj.	2.20	(4,839,942)	(4,839,942)	0	0	0
29 Misc Revenue & Expense	2.6	(287,872)	(282,507)	(5,365)	12,634	7,269
30						
31 Total Operating Expenses	2.22	3,362,182,478	3,055,803,389	306,379,090	(145,649,443)	160,729,647
32						
33 Operating Revenue for Return		1,633,162,242	1,579,511,285	53,650,957	867,791	54,518,748
34						
35 Rate Base:						
36 Electric Plant in Service	2.33	25,714,343,144	24,003,103,059	1,711,240,085	100,813,696	1,812,053,781
37 Plant Held for Future Use	2.33	52,729,481	52,304,758	424,723	0	424,723
38 Misc Deferred Debits	2.35	405,966,799	395,331,378	10,635,421	(10,238,300)	397,121
39 Elec Plant Acq Adj	2.33	36,240,373	36,240,373	0	0	0
40 Nuclear Fuel	2.33	0	0	0	0	0
41 Prepayments	2.35	44,097,097	42,343,360	1,753,737	(1,753,737)	(1)
42 Fuel Stock	2.34	193,773,781	187,200,844	6,572,936	(6,572,936)	0
43 Material & Supplies	2.34	224,539,062	217,194,428	7,344,634	(7,344,634)	(0)
44 Working Capital	2.35	15,349,158	13,198,197	2,150,960	21,811,243	23,962,203
45 Weatherization Loans	2.34	17,322,958	15,482,068	1,840,890	0	1,840,890
46 Miscellaneous Rate Base	2.36	0	0	0	0	0
47						
48 Total Electric Plant		26,704,361,852	24,962,398,466	1,741,963,386	96,715,331	1,838,678,717
49						
50 Rate Base Deductions:						
51 Accum Prov For Depr	2.40	(8,315,049,529)	(7,664,351,220)	(650,698,309)	(44,655,780)	(695,354,089)
52 Accum Prov For Amort	2.41	(542,278,803)	(491,236,876)	(51,041,927)	(1,914,754)	(52,956,681)
53 Accum Def Income Taxes	2.37	(4,161,246,802)	(3,906,680,068)	(254,566,534)	10,026,439	(244,540,095)
54 Unamortized ITC	2.37	(995,334)	(888,143)	(107,192)	411	(106,780)
55 Customer Adv for Const	2.36	(29,442,116)	(29,467,350)	25,235	(997,745)	(972,510)
56 Customer Service Deposits	2.36	0	0	0	(3,272,583)	(3,272,583)
57 Misc. Rate Base Deductions	2.36	(142,606,784)	(138,353,191)	(4,253,593)	901,778	(3,351,815)
58						
59 Total Rate Base Deductions		(13,191,619,167)	(12,230,976,848)	(960,642,319)	(39,912,234)	(1,000,554,553)
60						
61 Total Rate Base		13,512,742,685	12,731,421,618	781,321,066	56,803,097	838,124,164
62						
63 Return on Rate Base				6.87%		6.50%
64						
65 Return on Equity				8.62%		7.88%
66 Net Power Costs		602,456,265		137,255,907		-
67 100 Basis Points in Equity:						
68 Revenue Requirement Impact				5,901,979		6,331,061
69 Rate Base Decrease				(52,139,766)		(58,823,269)

JUNE 2015 West Control Area

AMA		WCA		UNADJUSTED RESULTS			WASHINGTON		
FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
239	500	Operation Supervision & Engineering							
240		P	SG		6,695	6,144	551	2	552
241		P	CAGW		21,620	16,742	4,879	2	4,880
242		P	CAGE		2,732,650	2,732,650	-	-	-
243		P	JBG		13,192,803	10,232,733	2,960,070	5,447	2,965,517
244		P	CAGE		-	-	-	-	-
245				B2	15,953,768	12,988,269	2,965,499	5,450	2,970,950
246									
247	501	Fuel Related							
248		P	SE		142,635	131,680	10,954	81	11,036
249		P	SE		-	-	-	-	-
250		P	SE		-	-	-	-	-
251		P	CAGW		2,062,249	1,596,901	465,348	-	465,348
252		P	CAGE		-	-	-	-	-
253		P	CAEW		-	-	-	-	-
254		P	CAEE		15,454,483	15,454,483	-	-	-
255		P	JBE		(154,192)	(119,143)	(35,049)	481	(34,568)
256		P	CAEE		-	-	-	-	-
257		P	JBG		-	-	-	-	-
258				B2	17,505,174	17,063,922	441,253	562	441,815
259									
260	501NPC	Fuel Related							
			S		-	-	-	-	-
1			SE		-	-	-	-	-
2			SE		-	-	-	-	-
3			SE		-	-	-	-	-
4			CAGW		-	-	-	-	-
5			CAGE		-	-	-	-	-
6			CAEW		233,870,200	180,405,937	53,464,264	(53,464,264)	-
7			CAEE		-	-	-	-	-
8			JBE		-	-	-	-	-
9			CAEE		-	-	-	-	-
10			JBG		-	-	-	-	-
11				B2	233,870,200	180,405,937	53,464,264	(53,464,264)	-
12									
13		Total Fuel Related			251,375,374	197,469,858	53,905,516	(53,463,701)	441,815
14									
15	502	Steam Expenses							
16		P	SG		-	-	-	-	-
17		P	CAGW		942,678	729,962	212,716	-	212,716
18		P	CAGE		47,939,034	47,939,034	-	-	-
19		P	JBG		12,713,426	9,860,914	2,852,512	-	2,852,512
20		P	CAGE		-	-	-	-	-
21				B2	61,595,138	58,529,910	3,065,228	-	3,065,228
22									
23	503	Steam From Other Sources							
24		P	SE		-	-	-	-	-
25		P	CAEW		-	-	-	-	-
26		P	CAEE		-	-	-	-	-
27				B2	-	-	-	-	-
28									
29	503NPC	Steam From Other Sources-NPC							
30			SE		-	-	-	-	-
31			CAEW		-	-	-	-	-
32			CAEE		-	-	-	-	-
33				B2	-	-	-	-	-
34									
35	505	Electric Expenses							
36		P	SG		-	-	-	-	-
37		P	CAGW		68,119	52,748	15,371	-	15,371
38		P	CAGE		3,511,017	3,511,017	-	-	-
39		P	JBG		-	-	-	-	-
40		P	CAGE		-	-	-	-	-
41				B2	3,579,135	3,563,764	15,371	-	15,371
42									
43	506	Misc. Steam Expense							
44		P	SG		-	-	-	-	-
45		P	SE		-	-	-	-	-
46		P	CAGW		1,024,454	793,285	231,169	-	231,169
47		P	CAGE		50,340,287	50,340,287	-	-	-
48		P	JBG		(14,617,774)	(11,337,983)	(3,279,791)	-	(3,279,791)
49		P	CAGE		-	-	-	-	-
50				B2	36,746,967	39,795,589	(3,048,622)	-	(3,048,622)

JUNE 2015 West Control Area										
AMA						UNADJUSTED RESULTS			WASHINGTON	
FERC	DESCRIP	BUS	WCA	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL	
ACCT		FUNC	FACTOR							
51										
52	507	Rents								
53		P	SG		-	-	-	-	-	
54		P	CAGW		32,348	25,049	7,299	-	7,299	
55		P	CAGE		115,042	115,042	-	-	-	
56		P	JBG		281,005	217,956	63,049	-	63,049	
57		P	CAGE		-	-	-	-	-	
58				B2	428,395	358,046	70,348	-	70,348	
59										
60	510	Maint Supervision & Engineering								
61		P	SG		-	-	-	-	-	
62		P	CAGW		251,058	194,406	56,651	(60)	56,591	
63		P	CAGE		6,853,865	6,853,865	-	-	-	
64		P	JBG		727,293	564,110	163,183	13,151	176,334	
65		P	CAGE		-	-	-	-	-	
66				B2	7,832,215	7,612,381	219,834	13,091	232,925	
67										
68										
69										
70	511	Maintenance of Structures								
71		P	SG		-	-	-	-	-	
72		P	CAGW		451,288	349,454	101,833	-	101,833	
73		P	CAGE		17,026,626	17,026,626	-	-	-	
74		P	JBG		11,344,532	8,799,159	2,545,373	-	2,545,373	
75		P	CAGE		-	-	-	-	-	
76				B2	28,822,446	26,175,240	2,647,206	-	2,647,206	
77										
78	512	Maintenance of Boiler Plant								
79		P	SG		-	-	-	-	-	
80		P	CAGW		2,629,757	2,036,351	593,406	-	593,406	
81		P	CAGE		86,546,080	86,546,080	-	-	-	
82		P	JBG		20,830,534	16,156,786	4,673,748	-	4,673,748	
83		P	CAGE		-	-	-	-	-	
84				B2	110,006,371	104,739,217	5,267,154	-	5,267,154	
85										
86	513	Maintenance of Electric Plant								
87		P	SG		-	-	-	-	-	
88		P	CAGW		889,498	688,782	200,716	-	200,716	
89		P	CAGE		25,231,188	25,231,188	-	-	-	
90		P	JBG		7,288,305	5,653,028	1,635,277	-	1,635,277	
91		P	CAGE		-	-	-	-	-	
92				B2	33,408,991	31,572,998	1,835,993	-	1,835,993	
93										
94	514	Maintenance of Misc. Steam Plant								
95		P	SG		-	-	-	-	-	
96		P	CAGW		329,337	255,022	74,315	-	74,315	
97		P	CAGE		8,989,003	8,989,003	-	-	-	
98		P	JBG		2,118,048	1,642,821	475,226	-	475,226	
99		P	CAGE		-	-	-	-	-	
100				B2	11,436,388	10,886,846	549,542	-	549,542	
101										
102		Total Steam Power Generation		B2	561,185,188	493,692,119	67,493,070	(53,445,160)	14,047,910	

JUNE 2015 West Control Area										
AMA						UNADJUSTED RESULTS			WASHINGTON	
FERC	DESCRIP	BUS	WCA	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL	
ACCT		FUNC	FACTOR							
103	517	Operation Super & Engineering								
104		P	SG		-	-	-	-	-	
105					-	-	-	-	-	
106					-	-	-	-	-	
107	518	Nuclear Fuel Expense								
108		P	SE		-	-	-	-	-	
109					-	-	-	-	-	
110					-	-	-	-	-	
111					-	-	-	-	-	
112	519	Coolants and Water								
113		P	SG		-	-	-	-	-	
114					-	-	-	-	-	
115					-	-	-	-	-	
116	520	Steam Expenses								
117		P	SG		-	-	-	-	-	
118					-	-	-	-	-	
119					-	-	-	-	-	
120					-	-	-	-	-	
121					-	-	-	-	-	
122	523	Electric Expenses								
123		P	SG		-	-	-	-	-	
124					-	-	-	-	-	
125					-	-	-	-	-	
126	524	Misc. Nuclear Expenses								
127		P	SG		-	-	-	-	-	
128					-	-	-	-	-	
129					-	-	-	-	-	
130	528	Maintenance Super & Engineering								
131		P	SG		-	-	-	-	-	
132					-	-	-	-	-	
133					-	-	-	-	-	
134	529	Maintenance of Structures								
135		P	SG		-	-	-	-	-	
136					-	-	-	-	-	
137					-	-	-	-	-	
138	530	Maintenance of Reactor Plant								
139		P	SG		-	-	-	-	-	
140					-	-	-	-	-	
141					-	-	-	-	-	
142	531	Maintenance of Electric Plant								
143		P	SG		-	-	-	-	-	
144					-	-	-	-	-	
145					-	-	-	-	-	
146	532	Maintenance of Misc Nuclear								
147		P	SG		-	-	-	-	-	
148					-	-	-	-	-	
149					-	-	-	-	-	
150	Total Nuclear Power Generation					-	-	-	-	
151					-	-	-	-	-	

JUNE 2015 West Control Area										
AMA						UNADJUSTED RESULTS			WASHINGTON	
FERC	DESCRIP	BUS	WCA	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL	
ACCT		FUNC	FACTOR							
789	931	Rents								
790		PTD	S		365,591	326,616	38,975	-	38,975	
791		PTD	SO		5,116,161	4,775,691	340,471	-	340,471	
792				B2	5,481,752	5,102,306	379,446	-	379,446	
793										
794	935	Maintenance of General Plant								
795		G	S		855,317	799,190	56,128	-	56,128	
796		CUST	CN		69,934	65,120	4,814	-	4,814	
797		G	SO		21,504,207	20,073,144	1,431,063	-	1,431,063	
798				B2	22,429,458	20,937,453	1,492,005	-	1,492,005	
799										
800		TOTAL ADMINISTRATIVE & GEN EXP		B2	137,779,878	128,174,970	9,604,908	550,573	10,155,481	
801										
802		Summary of A&G Expense by Factor								
803		S			30,958,331	28,763,501	2,194,830	22,430	2,217,260	
804		SO			102,934,620	96,084,523	6,850,098	483,588	7,333,686	
805		SG			1,819,171	1,669,480	149,691	16,445	166,135	
806		CN			164,777	153,435	11,343	-	11,343	
807		CAGW			1,767,985	1,369,038	398,947	28,110	427,057	
808		CAGE			134,994	134,994	-	-	-	
809		Total A&G Expense by Factor		B2	137,779,878	128,174,970	9,604,908	550,573	10,155,481	
810										
811		TOTAL O&M EXPENSE		B2	1,771,353,660	1,545,939,422	225,414,237	(161,044,002)	64,370,235	

JUNE 2015 West Control Area

AMA		WCA			UNADJUSTED RESULTS		WASHINGTON		
FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
889	403GV0	General Vehicles							
890		G-SG	SG		-	-	-	-	-
891					-	-	-	-	-
892					-	-	-	-	-
893	403MP	Mining Depreciation							
894		P	CAEE		-	-	-	-	-
895				B3	-	-	-	-	-
896					-	-	-	-	-
897	403EP	Experimental Plant Depreciation							
898		P	DGP		-	-	-	-	-
899		P	SG		-	-	-	-	-
900					-	-	-	-	-
901	4031	ARO Depreciation							
902			S		-	-	-	-	-
903					-	-	-	-	-
904					-	-	-	-	-
905					-	-	-	-	-
906		TOTAL DEPRECIATION EXPENSE		B3	665,619,214	621,474,776	44,144,438	12,081,403	56,225,842
907									
908		Summary of Depreciation Expense by Factor							
909		S			150,371,998	136,804,739	13,567,259	229,351	13,796,610
910		DGP			-	-	-	-	-
911		DGU			-	-	-	-	-
912		SG			33,691	30,919	2,772	0	2,772
913		SO			14,829,598	13,842,718	986,881	10,233	997,114
914		CN			1,206,857	1,123,781	83,076	(7,025)	76,051
915		SE			-	-	-	-	-
916		CAGW			98,278,100	76,101,595	22,176,505	(284,034)	21,892,471
917		CAGE			368,210,549	368,210,549	-	-	-
918		CAEW			-	-	-	-	-
919		CAEE			28,336	28,336	-	-	-
920		JBG			32,659,870	25,331,974	7,327,896	12,132,879	19,460,775
921		JBE			214	165	49	-	49
922		Total Depreciation Expense By Factor		B3	665,619,214	621,474,776	44,144,438	12,081,403	56,225,842
923									
924	404GP	Amort of LT Plant - Capital Lease Gen							
925		I-SITUS	S		680,664	607,628	73,036	-	73,036
926		I-SG	SG		-	-	-	-	-
927		PTD	SO		523,559	488,717	34,842	-	34,842
928		I-DGU	DGU		-	-	-	-	-
929		CUST	CN		29,321	27,303	2,018	-	2,018
930		I-SG	CAGW		-	-	-	-	-
931		I-SG	CAGE		-	-	-	-	-
932		I-DGP	DGP		-	-	-	-	-
933				B4	1,233,544	1,123,647	109,896	-	109,896
934									
935	404SP	Amort of LT Plant - Cap Lease Steam							
936		P	SG		-	-	-	-	-
937		P	DGP		-	-	-	-	-
938					-	-	-	-	-
939					-	-	-	-	-
940	404IP	Amort of LT Plant - Intangible Plant							
941		I-SITUS	S		1,059,177	1,059,177	-	-	-
942		P	SE		-	-	-	-	-
943		I-SG	SG		4,780,254	4,386,910	393,344	-	393,344
944		PTD	SO		11,833,400	11,045,911	787,490	13,052	800,541
945		CUST	CN		2,824,356	2,629,936	194,419	6,199	200,619
946		I-SG	CAGW		-	-	-	-	-
947		I-SG	CAGE		-	-	-	-	-
948		I-DGP	DGP		-	-	-	-	-
949		I-SG	CAGE		-	-	-	-	-
950		I-SG	CAGE		-	-	-	-	-
951		I-SG	CAGW		13,760,744	10,655,625	3,105,119	24,418	3,129,537
952		I-SG	CAGE		4,035,396	4,035,396	-	-	-
953		P	JBG		276,436	214,412	62,024	-	62,024
954		P	CAEW		-	-	-	-	-
955		P	CAEE		48,953	48,953	-	-	-
956		I-DGU	DGU		-	-	-	-	-
957				B4	38,618,716	34,076,319	4,542,396	43,669	4,586,066
958									
959	404MP	Amort of LT Plant - Mining Plant							
960		P	SE		-	-	-	-	-
961					-	-	-	-	-
962					-	-	-	-	-

JUNE 2015 West Control Area						UNADJUSTED RESULTS				
AMA						WASHINGTON			WASHINGTON	
FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL	
1119	41110	Deferred Income Tax - Federal-CR								
1120		GP	S		(4,697,142)	(3,164,860)	(1,532,282)	2,838,495	1,306,213	
1121		DPW	CIAC		(35,345,875)	(33,108,168)	(2,237,707)	-	(2,237,707)	
1122		GP	SCHMDEXP		(297,657,185)	(277,916,305)	(19,740,880)	-	(19,740,880)	
1123		GP	SNP		(10,905,486)	(10,252,400)	(653,086)	20,494	(632,592)	
1124		PT	SG		12,661,024	11,619,209	1,041,815	(24)	1,041,791	
1125		PT	SNPD		(713,280)	(668,123)	(45,157)	-	(45,157)	
1126		LABOR	SO		2,998,361	2,798,826	199,535	(120,861)	78,674	
1127		IBT	TAXDEPR		-	-	-	-	-	
1128		CUST	JBG		-	-	-	(3,794,817)	(3,794,817)	
1129		CUST	BADDEBT		879,718	755,429	124,289	(124,289)	(0)	
1130		GP	GPS		95,070	88,743	6,327	(6,327)	0	
1131		P	SGCT		-	-	-	-	-	
1132		P	JBE		(6,615,812)	(5,111,976)	(1,503,836)	(83,469)	(1,587,305)	
1133		PT	CAGW		(558,395)	(432,393)	(126,002)	21,164	(104,838)	
1134		PT	CAGE		(944,836)	(944,836)	-	-	-	
1135		P	SE		-	-	-	-	-	
1136		P	CAEE		(51,554,786)	(51,554,786)	-	-	-	
1137				B7	(392,358,624)	(367,891,640)	(24,466,984)	(1,249,634)	(25,716,618)	
1138										
1139		TOTAL DEFERRED INCOME TAXES			B7	216,876,163	214,272,022	2,604,141	(1,680,275)	923,866
1140	SCHMAF	Additions - Flow Through								
1141		SCHMAF	S		-	-	-	-	-	
1142		SCHMAF	SNP		-	-	-	-	-	
1143		SCHMAF	SO		-	-	-	-	-	
1144		SCHMAF	SE		-	-	-	-	-	
1145		SCHMAF	TROJP		-	-	-	-	-	
1146		SCHMAF	DGP		-	-	-	-	-	
1147				B6	-	-	-	-	-	
1148										
1149	SCHMAF	Additions - Permanent								
1150		P	S		-	-	-	-	-	
1151		P	BADDEBT		-	-	-	-	-	
1152		P	JBE		53,516	41,351	12,165	-	12,165	
1153		P	SCHMDEXP		56,932	53,156	3,776	-	3,776	
1154		P	CAEE		(4,871,152)	(4,871,152)	-	-	-	
1155		P	CAGW		-	-	-	-	-	
1156		P	CAGE		-	-	-	-	-	
1157		LABOR	SNP		-	-	-	-	-	
1158		SCHMAP-SO	SO		877,382	818,994	58,388	-	58,388	
1159				B6	(3,883,322)	(3,957,651)	74,328	-	74,328	
1160										
1161										
1162	SCHMAT	Additions - Temporary								
1163		SCHMAT-SITUS	S		32,280,533	28,331,673	3,948,860	(161,318)	3,787,542	
1164		P	JBE		17,432,510	13,469,938	3,962,572	-	3,962,572	
1165		DPW	CIAC		93,135,560	87,239,253	5,896,307	-	5,896,307	
1166		SCHMAT-SNP	SNP		28,735,702	27,014,836	1,720,866	-	1,720,866	
1167		P	TROJD		-	-	-	-	-	
1168		P	CN		-	-	-	(826)	(826)	
1169		SCHMAT-SE	SE		-	-	-	-	-	
1170		P	SG		(33,361,501)	(30,616,342)	(2,745,159)	0	(2,745,159)	
1171		SCHMAT	GPS		(250,505)	(233,835)	(16,671)	-	(16,671)	
1172		SCHMAT-SO	SO		(7,900,608)	(7,374,838)	(525,770)	(109,156)	(634,926)	
1173		SCHMAT-SNP	SNPD		1,879,476	1,760,488	118,988	-	118,988	
1174		P	JBG		-	-	-	12,132,879	12,132,879	
1175		CUST	BADDEBT		(2,318,038)	(1,990,540)	(327,499)	-	(327,499)	
1176		P	CAGW		1,648,153	1,276,247	371,907	485,711	857,618	
1177		P	CAGE		1,137,898	1,137,898	-	-	-	
1178		SCHMAT-SE	CAEW		-	-	-	-	-	
1179		SCHMAT-SE	CAEE		135,845,659	135,845,659	-	-	-	
1180		BOOKDEPR	SCHMDEXP		784,319,741	732,302,982	52,016,759	-	52,016,759	
1181				B6	1,052,584,579	988,163,419	64,421,160	12,347,291	76,768,451	
1182										
1183		TOTAL SCHEDULE - M ADDITIONS			B6	1,048,701,257	984,205,768	64,495,489	12,347,291	76,842,780
1184										
1185	SCHMDF	Deductions - Flow Through								
1186		SCHMDF	S		-	-	-	-	-	
1187		SCHMDF	CAGW		-	-	-	-	-	
1188		SCHMDF	CAGE		-	-	-	-	-	
1189		SCHMDF	DGP		-	-	-	-	-	
1190		SCHMDF	DGU		-	-	-	-	-	
1191				B6	-	-	-	-	-	

JUNE 2015 West Control Area									
AMA									
FERC	BUS	WCA	UNADJUSTED RESULTS			WASHINGTON			
ACCT	DESCRIP	FUNC	FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL
1192	SCHMDF	Deductions - Permanent							
1193		SCHMDP	S		-	-	-	-	-
1194		P	SE		-	-	-	-	-
1195		P	CAEW		-	-	-	-	-
1196		P	CAEE		471,815	471,815	-	-	-
1197		PTD	SNP		61,707	58,012	3,695	-	3,695
1198		SCHMDP	SG		11,907,724	10,927,894	979,830	-	979,830
1199		P	SCHMDEXP		(10,910)	(10,186)	(724)	-	(724)
1200		SCHMDP-SO	SO		46,485	43,392	3,094	-	3,094
1201				B6	12,476,821	11,490,926	985,895	-	985,895
1202									
1203	SCHMDT	Deductions - Temporary							
1204		GP	S		(9,895,890)	(9,887,601)	(8,289)	29,294	21,005
1205		CUST	BADDEBT		-	-	-	-	-
1206		CUST	CN		-	-	-	-	-
1207		SCHMDT-SNP	SNP		60,103,111	56,503,777	3,599,334	-	3,599,334
1208		DPW	SNPD		63,291	59,285	4,007	-	4,007
1209		P	JBE		16,648,500	12,864,141	3,784,359	-	3,784,359
1210		P	SE		-	-	-	-	-
1211		SCHMDT-SG	SG		155,883,360	143,056,462	12,826,898	-	12,826,898
1212		SCHMDT-GPS	GPS		(54,526,771)	(50,898,120)	(3,628,650)	-	(3,628,650)
1213		SCHMDT-SO	SO		8,260,474	7,710,756	549,718	(496,017)	53,701
1214		TAXDEPR	TAXDEPR		1,189,780,153	1,136,002,016	53,778,137	-	53,778,137
1215		SCHMDT-SG	CAGW		1,889,075	1,462,804	426,271	395,953	822,224
1216		SCHMDT-SG	CAGE		651,075	651,075	-	-	-
1217		P	JBG		-	-	-	2,316,192	2,316,192
1218		P	CAEE		236,463,101	236,463,101	-	-	-
1219		P	TROJD		-	-	-	-	-
1220				B6	1,605,319,480	1,533,987,695	71,331,785	2,245,423	73,577,208
1221									
1222		TOTAL SCHEDULE - M DEDUCTIONS		B6	1,617,796,301	1,545,478,621	72,317,680	2,245,423	74,563,103
1223									
1224		TOTAL SCHEDULE - M ADJUSTMENTS		B6	(569,095,044)	(561,272,853)	(7,822,191)	10,101,868	2,279,677
1225									
1226									
1227	40911	State Income Taxes							
1228		IBT	IBT		64,167,383	64,167,383	-	-	-
1229		Credits	IBT		-	-	-	-	-
1230			CAGE		-	-	-	-	-
1231		IBT	IBT		-	-	-	-	-
1232		TOTAL STATE TAXES		B6	64,167,383	64,167,383	-	-	-
1233									
1234									
1235		Calculation of Taxable Income:							
1236		Operating Revenues			4,995,344,720	4,635,314,674	360,030,046	(144,781,651)	215,248,395
1237		Operating Deductions:							
1238		O & M Expenses			1,771,353,660	1,545,939,422	225,414,237	(161,044,002)	64,370,235
1239		Depreciation Expense			665,619,214	621,474,776	44,144,438	12,081,403	56,225,842
1240		Amortization Expense			44,693,291	39,979,006	4,714,285	43,669	4,757,954
1241		Taxes Other Than Income			179,333,453	158,148,775	21,184,678	477,643	21,662,321
1242		Interest & Dividends (AFUDC-Equity)			(39,777,005)	(37,394,920)	(2,382,085)	(3,867)	(2,385,952)
1243		Misc Revenue & Expense			(287,872)	(282,507)	(5,365)	12,634	7,269
1244		Total Operating Deductions			2,620,934,741	2,327,864,552	293,070,189	(148,432,520)	144,637,669
1245		Other Deductions:							
1246		Interest Deductions			354,009,185	332,808,994	21,200,191	876,821	22,077,012
1247		Interest on PCRBS			-	-	-	-	-
1248		Schedule M Adjustments			(569,095,044)	(561,272,853)	(7,822,191)	10,101,868	2,279,677
1249									
1250		Income Before State Taxes			1,451,305,750	1,413,368,275	37,937,475	12,875,916	50,813,391
1251									
1252		State Income Taxes			64,167,383	64,167,383	-	-	-
1253									
1254		Total Taxable Income			1,387,138,367	1,349,200,892	37,937,475	12,875,916	50,813,391
1255									
1256		Tax Rate			35.0%	35.0%	35.0%	35.0%	35.0%
1257									
1258		Federal Income Tax - Calculated			485,498,428	472,220,312	13,278,116	4,506,571	17,784,687
1259									
1260		Adjustments to Calculated Tax:							
1261	40910	Fed. Credit	P	SE	(16,758)	(15,471)	(1,287)	-	(1,287)
1262	40910	Fed. Credit	P	JBE	(17,815)	(13,765)	(4,050)	-	(4,050)
1263	40910	Fed. Credit	P	SO	(406)	(379)	(27)	-	(27)
1264	40910	Fed. Credit	P	SG	(60,157,557)	(55,207,479)	(4,950,078)	4,950,078	(0)
1265	40910	Fed. Credit		CAGW	-	-	-	(4,997,164)	(4,997,164)
1266	40910	Fed. Credit		CAEE	(38,764)	(38,764)	-	-	-
1267		FEDERAL INCOME TAX			425,267,128	416,944,454	8,322,675	4,459,485	12,782,160
1268									
1269		TOTAL OPERATING EXPENSES			3,362,182,478	3,055,803,389	306,379,090	(145,649,443)	160,729,647

JUNE 2015 West Control Area											
AMA						UNADJUSTED RESULTS			WASHINGTON		
FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL		
1347	Summary of Steam Production Plant by Factor										
1348	S				-	-	-	(342,058)	(342,058)		
1349	JBG				1,110,792,099	861,563,629	249,228,470	31,489,040	280,717,509		
1350	JBE				-	-	-	-	-		
1351	SG				11,069,476	10,158,621	910,854	127,354	1,038,209		
1352	CAGW				262,194,309	203,030,026	59,164,283	(28,020,619)	31,143,664		
1353	CAGE				5,479,098,864	5,479,098,864	-	-	-		
1354	SSGCH				-	-	-	-	-		
1355	Total Steam Production Plant by Factor					B8	6,863,154,748	6,553,851,141	309,303,607	3,253,717	312,557,324
1356	320	Land and Land Rights									
1357		P	DGP		-	-	-	-	-		
1358		P	SG		-	-	-	-	-		
1359					-	-	-	-	-		
1360					-	-	-	-	-		
1361	321	Structures and Improvements									
1362		P	DGP		-	-	-	-	-		
1363		P	SG		-	-	-	-	-		
1364					-	-	-	-	-		
1365					-	-	-	-	-		
1366	322	Reactor Plant Equipment									
1367		P	DGP		-	-	-	-	-		
1368		P	SG		-	-	-	-	-		
1369					-	-	-	-	-		
1370					-	-	-	-	-		
1371	323	Turbogenerator Units									
1372		P	DGP		-	-	-	-	-		
1373		P	SG		-	-	-	-	-		
1374					-	-	-	-	-		
1375					-	-	-	-	-		
1376	324	Land and Land Rights									
1377		P	DGP		-	-	-	-	-		
1378		P	SG		-	-	-	-	-		
1379					-	-	-	-	-		
1380					-	-	-	-	-		
1381	325	Misc. Power Plant Equipment									
1382		P	DGP		-	-	-	-	-		
1383		P	SG		-	-	-	-	-		
1384					-	-	-	-	-		
1385					-	-	-	-	-		
1386					-	-	-	-	-		
1387	NP	Unclassified Nuclear Plant - Acct 300									
1388		P	SG		-	-	-	-	-		
1389					-	-	-	-	-		
1390					-	-	-	-	-		
1391					-	-	-	-	-		
1392	Total Nuclear Production Plant										
1393					-	-	-	-	-		
1394					-	-	-	-	-		
1395					-	-	-	-	-		
1396	Summary of Nuclear Production Plant by Factor										
1397		DGP			-	-	-	-	-		
1398		DGU			-	-	-	-	-		
1399		SG			-	-	-	-	-		
1400					-	-	-	-	-		
1401	Total Nuclear Plant by Factor										
1402					-	-	-	-	-		
1403	330	Land and Land Rights									
1404		P	DGP		-	-	-	-	-		
1405		P	DGU		-	-	-	-	-		
1406		P	CAGW		25,370,020	19,645,262	5,724,758	-	5,724,758		
1407		P	CAGE		5,946,474	5,946,474	-	-	-		
1408		P	CAGW		-	-	-	-	-		
1409		P	CAGE		-	-	-	-	-		
1410				B8	31,316,494	25,591,736	5,724,758	-	5,724,758		
1411					-	-	-	-	-		
1412	331	Structures and Improvements									
1413		P	DGP		-	-	-	-	-		
1414		P	DGU		-	-	-	-	-		
1415		P	CAGW		231,524,659	179,280,999	52,243,661	1,523,259	53,766,920		
1416		P	CAGE		15,572,182	15,572,182	-	-	-		
1417		P	CAGW		-	-	-	-	-		
1418		P	CAGE		-	-	-	-	-		
1419				B8	247,096,841	194,853,181	52,243,661	1,523,259	53,766,920		
1420					-	-	-	-	-		

JUNE 2015 West Control Area											
AMA							UNADJUSTED RESULTS		WASHINGTON		
FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL		
1501	341	Structures and Improvements									
1502		P	SG		-	-	-	-	-		
1503		P	DGU		-	-	-	-	-		
1504		P	CAGW		57,431,484	44,472,040	12,959,445	19,571	12,979,016		
1505		P	CAGE		168,368,837	168,368,837	-	-	-		
1506		P	CAGE		-	-	-	-	-		
1507				B8	225,800,322	212,840,877	12,959,445	19,571	12,979,016		
1508											
1509	342	Fuel Holders, Producers & Accessories									
1510		P	SG		-	-	-	-	-		
1511		P	DGU		-	-	-	-	-		
1512		P	CAGW		1,622,667	1,256,511	366,156	-	366,156		
1513		P	CAGE		14,245,427	14,245,427	-	-	-		
1514		P	CAGE		-	-	-	-	-		
1515				B8	15,868,094	15,501,938	366,156	-	366,156		
1516											
1517	343	Prime Movers									
1518		P	S		-	-	-	-	-		
1519		P	DGU		-	-	-	-	-		
1520		P	SG		-	-	-	-	-		
1521		P	CAGW		955,896,245	740,042,886	215,653,358	1,610,626	217,263,984		
1522		P	CAGE		1,947,580,862	1,947,580,862	-	-	-		
1523		P	CAGE		-	-	-	-	-		
1524				B8	2,903,277,107	2,687,623,749	215,653,358	1,610,626	217,263,984		
1525											
1526	344	Generators									
1527		P	S		-	-	-	-	-		
1528		P	DGU		-	-	-	-	-		
1529		P	SG		-	-	-	-	-		
1530		P	CAGW		132,458,268	102,568,990	29,889,278	112,916	30,002,193		
1531		P	CAGE		337,852,770	337,852,770	-	-	-		
1532		P	CAGE		-	-	-	-	-		
1533				B8	470,311,038	440,421,760	29,889,278	112,916	30,002,193		
1534											
1535	345	Accessory Electric Plant									
1536		P	SG		-	-	-	-	-		
1537		P	DGU		-	-	-	-	-		
1538		P	CAGW		87,585,449	67,821,746	19,763,702	21,178	19,784,881		
1539		P	CAGE		237,199,421	237,199,421	-	-	-		
1540		P	CAGE		-	-	-	-	-		
1541				B8	324,784,869	305,021,167	19,763,702	21,178	19,784,881		
1542											
1543											
1544											
1545	346	Misc. Power Plant Equipment									
1546		P	SG		-	-	-	-	-		
1547		P	DGU		-	-	-	-	-		
1548		P	CAGW		4,028,237	3,119,264	908,974	(53)	908,921		
1549		P	CAGE		11,072,737	11,072,737	-	-	-		
1550				B8	15,100,974	14,192,000	908,974	(53)	908,921		
1551											
1552	347	Other Production ARO									
1553		P	S		-	-	-	-	-		
1554					-	-	-	-	-		
1555					-	-	-	-	-		
1556	OP	Unclassified Other Prod Plant-Acct 300									
1557		P	S		-	-	-	-	-		
1558		P	SG		-	-	-	-	-		
1559		P	CAGW		-	-	-	-	-		
1560		P	CAGE		9,400,837	9,400,837	-	-	-		
1561					9,400,837	9,400,837	-	-	-		
1562					-	-	-	-	-		
1563		Total Other Production Plant		B8	4,007,620,227	3,727,443,875	280,176,352	1,764,238	281,940,591		
1564											
1565		Summary of Other Production Plant by Factor									
1566		S			74,986	74,986	-	-	-		
1567		DGU			-	-	-	-	-		
1568		SG			-	-	-	-	-		
1569		CAGW			1,241,638,386	961,462,034	280,176,352	1,764,238	281,940,591		
1570		CAGE			2,765,906,855	2,765,906,855	-	-	-		
1571		SSGCT			-	-	-	-	-		
1572		Total of Other Production Plant by Factor		B8	4,007,620,227	3,727,443,875	280,176,352	1,764,238	281,940,591		
1573											
1574		Experimental Plant									
1575	103	Experimental Plant									
1576		P	DGP		-	-	-	-	-		
1577		Total Experimental Plant			-	-	-	-	-		
1578											
1579		TOTAL PRODUCTION PLANT		B8	11,854,087,962	11,080,872,142	773,215,821	7,249,981	780,465,802		

JUNE 2015 West Control Area						UNADJUSTED RESULTS				
AMA						WASHINGTON			WASHINGTON	
FERC	BUS	WCA	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL		
ACCT	DESCRIP	FUNC	FACTOR							
1949	Summary of General Plant by Factor									
1950	S			586,691,580	540,273,369	46,418,211	(257,912)	46,160,299		
1951	JBG			20,607,678	15,983,932	4,623,745	57,096	4,680,841		
1952	JBE			1,070	827	243	72,495,515	72,495,758		
1953	SG			138,684	127,272	11,412	-	11,412		
1954	SO			272,751,443	254,600,367	18,151,076	195,241	18,346,317		
1955	SE			-	-	-	-	-		
1956	CN			21,116,545	19,662,951	1,453,594	(112,983)	1,340,611		
1957	DEU			-	-	-	-	-		
1958	CAGW			62,531,367	48,421,132	14,110,236	181,791	14,292,027		
1959	CAGE			194,124,204	194,124,204	-	-	-		
1960	CAEW			-	-	-	-	-		
1961	CAEE			287,427,713	287,427,713	-	-	-		
1962	SSGCT			-	-	-	-	-		
1963	SSGCH			-	-	-	-	-		
1964	Less Capital Leases									
1965	Total General Plant by Factor				B8	1,421,455,940	1,337,696,098	83,759,843	72,558,748	156,318,591
1966	301 Organization									
1967	I-SITUS	S		-	-	-	-	-		
1968	PTD	SO		-	-	-	-	-		
1969	I-SG	CAGW		-	-	-	-	-		
1970	I-SG	CAGE		-	-	-	-	-		
1971	I-SG	SG		-	-	-	-	-		
1972	B8									
1973	302 Franchise & Consent									
1974	I-SITUS	S		(31,081,215)	(31,081,215)	-	-	-		
1975	I-SG	SG		-	-	-	-	-		
1976	I-SG	CAGW		-	-	-	-	-		
1977	I-SG	CAGE		-	-	-	-	-		
1978	I-SG	CAGW		179,026,170	138,628,821	40,397,349	(67,778)	40,329,571		
1979	I-SG	CAGE		14,386,245	14,386,245	-	-	-		
1980	I-DGP	DGP		-	-	-	-	-		
1981	I-DGU	DGU		-	-	-	-	-		
1982	B8									
1983	162,331,200 121,933,851 40,397,349 (67,778) 40,329,571									
1984	303 Miscellaneous Intangible Plant									
1985	I-SITUS	S		14,110,744	12,602,695	1,508,049	-	1,508,049		
1986	I-SG	SG		1,581,299	1,451,182	130,118	-	130,118		
1987	PTD	SO		362,106,778	338,009,280	24,097,499	357,469	24,454,968		
1988	P	SE		-	-	-	-	-		
1989	CUST	CN		131,421,854	122,375,202	9,046,653	245,623	9,292,275		
1990	I-SG	CAGW		86,303,876	66,829,361	19,474,515	776,012	20,250,527		
1991	I-SG	CAGE		68,115,013	68,115,013	-	-	-		
1992	P	JBG		1,041,005	807,435	233,570	-	233,570		
1993	P	CAEW		-	-	-	-	-		
1994	P	CAEE		3,544,113	3,544,113	-	-	-		
1995	I-SG	CAGE		-	-	-	-	-		
1996	I-SG	CAGE		-	-	-	-	-		
1997	B8									
1998	668,224,683 613,734,280 54,490,403 1,379,105 55,869,507									
1999	303 Less Non-Utility Plant									
2000	I-SITUS	S		-	-	-	-	-		
2001	B8									
2002	668,224,683 613,734,280 54,490,403 1,379,105 55,869,507									
2003	IP Unclassified Intangible Plant - Acct 300									
2004	I-SITUS	S		-	-	-	-	-		
2005	I-SG	SG		-	-	-	-	-		
2006	I-DGU	DGU		-	-	-	-	-		
2007	PTD	SO		-	-	-	-	-		
2008	B8									
2009	830,555,883 735,668,131 94,887,752 1,311,326 96,199,078									
2010	Summary of Intangible Plant by Factor									
2011	S			(16,970,471)	(18,478,520)	1,508,049	-	1,508,049		
2012	JBG			1,041,005	807,435	233,570	-	233,570		
2013	JBE			-	-	-	-	-		
2014	SG			1,581,299	1,451,182	130,118	-	130,118		
2015	SO			362,106,778	338,009,280	24,097,499	357,469	24,454,968		
2016	CN			131,421,854	122,375,202	9,046,653	245,623	9,292,275		
2017	CAGW			265,330,046	205,458,182	59,871,864	708,234	60,580,098		
2018	CAGE			82,501,258	82,501,258	-	-	-		
2019	CAEW			-	-	-	-	-		
2020	CAEE			3,544,113	3,544,113	-	-	-		
2021	SSGCT			-	-	-	-	-		
2022	SSGCH			-	-	-	-	-		
2023	SE			-	-	-	-	-		
2024	B8									
2025	830,555,883 735,668,131 94,887,752 1,311,326 96,199,078									
2026	Summary of Unclassified Plant (Account 106)									
2027	DP			25,875,773	21,955,074	3,920,699	1,434,018	5,354,717		
2028	DS0			-	-	-	-	-		
2029	GP			3,914,559	3,654,052	260,506	19,080	279,587		
2030	HP			-	-	-	-	-		
2031	NP			-	-	-	-	-		
2032	OP			9,400,837	9,400,837	-	-	-		
2033	TP			89,488,866	86,154,817	3,334,049	4,467,223	7,801,272		
2034	TS0			-	-	-	-	-		
2035	IP			-	-	-	-	-		
2036	MP			-	-	-	-	-		
2037	SP			5,440,661	4,529,807	910,854	127,354	1,038,209		
2038	Total Unclassified Plant by Factor									
2039	TOTAL ELECTRIC PLANT IN SERVICE				B8	25,714,343,144	24,003,103,059	1,711,240,085	100,813,696	1,812,053,781

JUNE 2015 West Control Area										
AMA						UNADJUSTED RESULTS			WASHINGTON	
FERC	DESCRIP	BUS	WCA	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL	
ACCT		FUNC	FACTOR							
2181	165	Prepayments								
2182		DMSC	S		14,342,702	14,342,702	-	-	-	
2183		GP	GPS		4,711,218	4,397,696	313,522	(313,523)	(0)	
2184		PT	SG		1,123,229	1,030,804	92,425	(92,425)	-	
2185		PT	CAGW		958,608	742,298	216,310	(216,310)	(0)	
2186		PT	CAGE		1,163,829	1,163,829	-	-	-	
2187		P	CAEW		4,055	3,128	927	(927)	-	
2188		P	CAEE		4,804,953	4,804,953	-	-	-	
2189		P	SE		-	-	-	-	-	
2190		PTD	SO		16,988,503	15,857,951	1,130,552	(1,130,552)	(1)	
2191		Total Prepayments		B15	44,097,097	42,343,360	1,753,737	(1,753,737)	(1)	
2192										
2193	182M	Misc Regulatory Assets								
2194		P	S		230,348,807	227,962,381	2,386,425	(2,068,918)	317,507	
2195		DEFSG	SG		-	-	-	-	-	
2196		P	CAGE		-	-	-	-	-	
2197		P	CAGE		6,950,539	6,950,539	-	-	-	
2198		P	CAGW		-	-	-	-	-	
2199		DEFSG	JBG		-	-	-	-	-	
2200		P	SE		10,608,209	9,793,492	814,716	(814,716)	-	
2201		P	CAEW		-	-	-	-	-	
2202		P	CAEE		43,719,178	43,719,178	-	-	-	
2203		T	SO		18,904,221	17,646,182	1,258,039	(1,258,040)	(1)	
2204				B11	310,530,953	306,071,773	4,459,181	(4,141,674)	317,506	
2205										
2206	186M	Misc Deferred Debits								
2207		LABOR	S		12,429,509	12,429,509	-	-	-	
2208		P	CAEW		-	-	-	-	-	
2209		P	CAEE		-	-	-	-	-	
2210		P	SG		15,124,002	13,879,520	1,244,482	(1,244,482)	0	
2211		LABOR	SO		31,174	29,099	2,075	(2,075)	(0)	
2212		P	SE		-	-	-	-	-	
2213		P	CAGW		21,846,542	16,916,859	4,929,684	(4,929,684)	-	
2214		DEFSG	CAGE		37,554,741	37,554,741	-	-	-	
2215		P	CAEW		-	-	-	-	-	
2216		P	CAEE		8,449,877	8,449,877	-	-	-	
2217		P	JBE		-	-	-	79,615	79,615	
2218		GP	EXCTAX		-	-	-	-	-	
2219		Total Misc. Deferred Debits		B11	95,435,846	89,259,606	6,176,240	(6,096,625)	79,615	
2220										
2221		Working Capital								
2222	CWC	Cash Working Capital								
2223		CWC	S		-	-	-	23,962,204	23,962,204	
2224		CWC	SO		-	-	-	-	-	
2225		CWC	SE		-	-	-	-	-	
2226				B14	-	-	-	23,962,204	23,962,204	
2227										
2228	OWC	Other Work. Cap.								
2229	131	Cash	GP	SNP	-	-	-	-	-	
2230	135	Working Funds	GP	SG	-	-	-	-	-	
2231	141	Other A/R	GP	SO	-	-	-	-	-	
2232	143	Other A/R	PTD	SO	39,731,805	37,087,731	2,644,074	(2,644,075)	(1)	
2233	232	A/P	PTD	SE	0	0	0	-	0	
2234	232	A/P	P	SO	(7,409,889)	(6,916,776)	(493,114)	493,114	0	
2235	232	A/P	P	CAEE	(2,376,334)	(2,376,334)	-	-	-	
2236	232	A/P	T	CAGE	(83,069)	(83,069)	-	-	-	
2237	232	A/P	P	S	(169,637)	(169,637)	-	-	-	
2238	2533	Other Misc. Df. Crd	P	OTHER	(5,825,457)	(5,825,457)	-	-	-	
2239	2533	Other Misc. Df. Crd	P	CAEW	-	-	-	-	-	
2240	2533	Other Misc. Df. Crd	P	CAEE	-	-	-	-	-	
2241	230	Asset Retir. Oblig.	P	SE	-	-	-	-	-	
2242	230	Asset Retir. Oblig.	P	CAEW	-	-	-	-	-	
2243	230	Asset Retir. Oblig.	P	CAEE	-	-	-	-	-	
2244	230	Asset Retir. Oblig.	P	S	(8,518,261)	(8,518,261)	-	-	-	
2245	254105	ARO Reg Liability	P	S	-	-	-	-	-	
2246	254105	ARO Reg Liability	P	SE	-	-	-	-	-	
2247	254105	ARO Reg Liability	P	CAGE	(19,803)	(19,803)	-	-	-	
2248	254105	ARO Reg Liability	P	CAEE	19,803	19,803	-	-	-	
2249	2533	Cholla Reclamation	P	CAEE	-	-	-	-	-	
2250				B14	15,349,158	13,198,197	2,150,960	(2,150,961)	(1)	
2251										
2252		Total Working Capital			15,349,158	13,198,197	2,150,960	21,811,243	23,962,203	

JUNE 2015 West Control Area										
AMA						UNADJUSTED RESULTS			WASHINGTON	
FERC	DESCRIP	BUS	WCA	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL	
ACCT		FUNC	FACTOR							
2253	Miscellaneous Rate Base									
2254	18221	Unrec Plant & Reg Study Costs								
2255		P	S		-	-	-	-	-	
2256					-	-	-	-	-	
2257					-	-	-	-	-	
2258					-	-	-	-	-	
2259	18222	Nuclear Plant - Trojan								
2260		P	S		-	-	-	-	-	
2261		P	TROJP		-	-	-	-	-	
2262		P	TROJD		-	-	-	-	-	
2263				B14	-	-	-	-	-	
2264					-	-	-	-	-	
2265					-	-	-	-	-	
2266					-	-	-	-	-	
2267	1869	Misc Deferred Debits-Trojan								
2268		P	S		-	-	-	-	-	
2269		P	SNPPN		-	-	-	-	-	
2270					-	-	-	-	-	
2271					-	-	-	-	-	
2272		TOTAL MISCELLANEOUS RATE BASE			-	-	-	-	-	
2273					-	-	-	-	-	
2274		TOTAL RATE BASE ADDITIONS			990,018,708	959,295,407	30,723,300	(4,098,364)	26,624,936	
2275	235	Customer Service Deposits								
2276		CUST	S		-	-	-	(3,272,583)	(3,272,583)	
2277		CUST	CN		-	-	-	-	-	
2278		Total Customer Service Deposits		B15	-	-	-	(3,272,583)	(3,272,583)	
2279					-	-	-	-	-	
2280	2281	Prop Ins	PTD	SO	-	-	-	-	-	
2281	2282	Inj & Dam	PTD	SO	(14,586,927)	(13,616,195)	(970,731)	970,732	0	
2282	2283	Pen & Ben	PTD	SO	(3,167,951)	(2,957,130)	(210,821)	210,821	0	
2283	2283	Pen & Ben	PTD	S	-	-	-	-	-	
2284	254	Ins Prov	PTD	SO	-	-	-	-	-	
2285				B15	(17,754,878)	(16,573,325)	(1,181,552)	1,181,553	1	
2286					-	-	-	-	-	
2287	22841	Accum Misc Oper Provisions - Other								
2288		P	S		-	-	-	-	-	
2289		P	CAGW		(1,339,392)	(1,037,157)	(302,234)	-	(302,234)	
2290				B15	(1,339,392)	(1,037,157)	(302,234)	-	(302,234)	
2291					-	-	-	-	-	
2292	22842	Prv-Trojan	P	TROJD	-	-	-	-	-	
2293	230	ARO	P	TROJP	-	-	-	-	-	
2294	254105	ARO	P	S	277,124	-	277,124	(277,124)	-	
2295	2533	Regulatory Liabi	P	CAEE	(59,952,023)	(59,952,023)	-	-	-	
2296	254	Regulatory Liabi	P	SE	-	-	-	-	-	
2297	254		P	S	(34,032,257)	(33,393,932)	(638,325)	-	(638,325)	
2298				B15	(93,707,156)	(93,345,955)	(361,201)	(277,124)	(638,325)	
2299					-	-	-	-	-	
2300	252	Customer Advances for Construction								
2301		DPW	S		(2,336,890)	(2,335,596)	(1,295)	(255,455)	(256,749)	
2302		T	SG		322,409	295,879	26,529	(742,290)	(715,760)	
2303		T	CAGE		(27,427,634)	(27,427,634)	-	-	-	
2304		DPW	CAGW		-	-	-	-	-	
2305		CUST	CN		-	-	-	-	-	
2306		Total Customer Advances for Constr.		B19	(29,442,116)	(29,467,350)	25,235	(997,745)	(972,510)	
2307					-	-	-	-	-	
2308	25398	SO2 Emissions								
2309		P	S		-	-	-	(2,651)	(2,651)	
2310					-	-	-	(2,651)	(2,651)	
2311					-	-	-	-	-	
2312	25399	Other Deferred Credits								
2313		P	S		(4,934,343)	(4,561,456)	(372,887)	-	(372,887)	
2314		GP	GPS		-	-	-	-	-	
2315		GP	SO		(21,479,666)	(20,050,236)	(1,429,430)	-	(1,429,430)	
2316		P	CAGW		(1,100)	(852)	(248)	-	(248)	
2317		P	CAGE		3,974,864	3,974,864	-	-	-	
2318		P	SG		(7,365,114)	(6,759,074)	(606,040)	-	(606,040)	
2319		P	CAEW		-	-	-	-	-	
2320		P	CAEE		-	-	-	-	-	
2321		P	SE		-	-	-	-	-	
2322				B19	(29,805,359)	(27,396,754)	(2,408,605)	-	(2,408,605)	
2323					-	-	-	-	-	

JUNE 2015 West Control Area										
AMA						UNADJUSTED RESULTS			WASHINGTON	
FERC ACCT	DESCRIP	BUS FUNC	WCA FACTOR	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL	
2479	108363	Storage Battery Equipment								
2480		DPW	S		-	-	-	-	-	
2481				B17	-	-	-	-	-	
2482										
2483	108364	Poles, Towers & Fixtures								
2484		DPW	S		(565,131,673)	(506,260,853)	(58,870,820)	(1,284,051)	(60,154,871)	
2485				B17	(565,131,673)	(506,260,853)	(58,870,820)	(1,284,051)	(60,154,871)	
2486										
2487	108365	Overhead Conductors								
2488		DPW	S		(296,706,956)	(267,267,519)	(29,439,436)	(442,542)	(29,881,978)	
2489				B17	(296,706,956)	(267,267,519)	(29,439,436)	(442,542)	(29,881,978)	
2490										
2491	108366	Underground Conduit								
2492		DPW	S		(146,157,680)	(136,988,844)	(9,168,836)	(242,668)	(9,411,504)	
2493				B17	(146,157,680)	(136,988,844)	(9,168,836)	(242,668)	(9,411,504)	
2494										
2495	108367	Underground Conductors								
2496		DPW	S		(345,734,543)	(334,927,837)	(10,806,706)	(315,704)	(11,122,409)	
2497				B17	(345,734,543)	(334,927,837)	(10,806,706)	(315,704)	(11,122,409)	
2498										
2499	108368	Line Transformers								
2500		DPW	S		(471,519,487)	(419,572,982)	(51,946,505)	(969,968)	(52,916,473)	
2501				B17	(471,519,487)	(419,572,982)	(51,946,505)	(969,968)	(52,916,473)	
2502										
2503	108369	Services								
2504		DPW	S		(260,577,881)	(237,420,879)	(23,157,001)	(664,152)	(23,821,153)	
2505				B17	(260,577,881)	(237,420,879)	(23,157,001)	(664,152)	(23,821,153)	
2506										
2507	108370	Meters								
2508		DPW	S		(87,254,335)	(83,920,470)	(3,333,865)	(259,553)	(3,593,417)	
2509				B17	(87,254,335)	(83,920,470)	(3,333,865)	(259,553)	(3,593,417)	
2510										
2511										
2512										
2513	108371	Installations on Customers' Premises								
2514		DPW	S		(7,195,723)	(6,840,352)	(355,371)	1,268	(354,103)	
2515				B17	(7,195,723)	(6,840,352)	(355,371)	1,268	(354,103)	
2516										
2517	108372	Leased Property								
2518		DPW	S		-	-	-	-	-	
2519				B17	-	-	-	-	-	
2520										
2521	108373	Street Lights								
2522		DPW	S		(29,573,981)	(27,659,035)	(1,914,946)	(30,257)	(1,945,204)	
2523				B17	(29,573,981)	(27,659,035)	(1,914,946)	(30,257)	(1,945,204)	
2524										
2525	108D00	Unclassified Dist Plant - Acct 300								
2526		DPW	S		-	-	-	-	-	
2527					-	-	-	-	-	
2528										
2529	108DS	Unclassified Dist Sub Plant - Acct 300								
2530		DPW	S		-	-	-	-	-	
2531					-	-	-	-	-	
2532										
2533	108DP	Unclassified Dist Sub Plant - Acct 300								
2534		DPW	S		4,343,165	4,017,265	325,900	(47,915)	277,985	
2535					4,343,165	4,017,265	325,900	(47,915)	277,985	
2536										
2537										
2538		TOTAL DISTRIBUTION PLANT DEPR		B17	(2,482,223,190)	(2,273,782,544)	(208,440,646)	(4,701,366)	(213,142,012)	
2539										
2540		Summary of Distribution Plant Depr by Factor								
2541		S			(2,482,223,190)	(2,273,782,544)	(208,440,646)	(4,701,366)	(213,142,012)	
2542										
2543		Total Distribution Depreciation by Factor		B17	(2,482,223,190)	(2,273,782,544)	(208,440,646)	(4,701,366)	(213,142,012)	

JUNE 2015 West Control Area										
AMA						UNADJUSTED RESULTS			WASHINGTON	
FERC	DESCRIP	BUS	WCA	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL	
ACCT		FUNC	FACTOR							
2544	108GP	General Plant Accumulated Depr								
2545		G-SITUS	S		(203,118,253)	(181,639,763)	(21,478,490)	160,308	(21,318,182)	
2546		G-DGP	DGP		-	-	-	-	-	
2547		G-DGU	DGU		-	-	-	-	-	
2548		G-SG	SG		-	-	-	-	-	
2549		CUST	CN		(6,980,358)	(6,499,852)	(480,505)	(25,212)	(505,718)	
2550		PTD	SO		(94,088,510)	(87,827,104)	(6,261,407)	(344,118)	(6,605,525)	
2551		P	SE		-	-	-	-	-	
2552		G-SG	CAGW		(20,698,951)	(16,028,222)	(4,670,729)	(340,383)	(5,011,112)	
2553		G-SG	CAGE		(59,972,717)	(59,972,717)	-	-	-	
2554		P	JBG		(6,078,390)	(4,714,581)	(1,363,809)	(81,963)	(1,445,772)	
2555		P	CAEW		-	-	-	-	-	
2556		P	CAEE		(404,961)	(404,961)	-	-	-	
2557		G-SG	CAGE		-	-	-	-	-	
2558		G-SG	CAGE		-	-	-	-	-	
2559				B17	(391,342,141)	(357,087,201)	(34,254,939)	(631,369)	(34,886,308)	
2560										
2561										
2562	108MP	Mining Plant Accumulated Depr.								
2563		P	S		-	-	-	-	-	
2564		P	CAEW		-	-	-	-	-	
2565		P	CAEE		(180,500,742)	(180,500,742)	-	-	-	
2566		P	JBE		-	-	-	(44,736,612)	(44,736,612)	
2567				B17	(180,500,742)	(180,500,742)	-	(44,736,612)	(44,736,612)	
2568	108MP	Less Centralia Situs Depreciation								
2569		P	S		-	-	-	-	-	
2570				B17	(180,500,742)	(180,500,742)	-	(44,736,612)	(44,736,612)	
2571										
2572	1081390	Accum Depr - Capital Lease								
2573		PTD	SO		-	-	-	-	-	
2574					-	-	-	-	-	
2575					-	-	-	-	-	
2576		Remove Capital Leases								
2577					-	-	-	-	-	
2578					-	-	-	-	-	
2579	1081399	Accum Depr - Capital Lease								
2580		P	S		-	-	-	-	-	
2581		P	SE		-	-	-	-	-	
2582					-	-	-	-	-	
2583					-	-	-	-	-	
2584		Remove Capital Leases								
2585					-	-	-	-	-	
2586					-	-	-	-	-	
2587					-	-	-	-	-	
2588		TOTAL GENERAL PLANT ACCUM DEPR			B17	(571,842,883)	(537,587,943)	(34,254,939)	(45,367,980)	(79,622,920)
2589										
2590										
2591										
2592		Summary of General Depreciation by Factor								
2593		S			(203,118,253)	(181,639,763)	(21,478,490)	160,308	(21,318,182)	
2594		DGP			-	-	-	-	-	
2595		DGU			-	-	-	-	-	
2596		SE			-	-	-	-	-	
2597		SO			(94,088,510)	(87,827,104)	(6,261,407)	(344,118)	(6,605,525)	
2598		CN			(6,980,358)	(6,499,852)	(480,505)	(25,212)	(505,718)	
2599		SG			-	-	-	-	-	
2600		DEU			-	-	-	-	-	
2601		CAGW			(20,698,951)	(16,028,222)	(4,670,729)	(340,383)	(5,011,112)	
2602		CAGE			(59,972,717)	(59,972,717)	-	-	-	
2603		CAEW			-	-	-	-	-	
2604		CAEE			(180,905,703)	(180,905,703)	-	-	-	
2605		SSGCT			-	-	-	-	-	
2606		JBG			(6,078,390)	(4,714,581)	(1,363,809)	(81,963)	(1,445,772)	
2607		Remove Capital Leases								
2608		Total General Depreciation by Factor			B17	(571,842,883)	(537,587,943)	(34,254,939)	(631,369)	(34,886,308)
2609										
2610										
2611		TOTAL ACCUM DEPR - PLANT IN SERV			B17	(8,315,049,529)	(7,664,351,220)	(650,698,309)	(44,655,780)	(695,354,089)
2612	111SP	Accum Prov for Amort-Steam								
2613		P	CAGW		-	-	-	-	-	
2614		P	CAGW		-	-	-	-	-	
2615		P	CAGE		-	-	-	-	-	
2616		P	SG		-	-	-	-	-	
2617					-	-	-	-	-	
2618					-	-	-	-	-	
2619					-	-	-	-	-	

JUNE 2015 West Control Area										
AMA						UNADJUSTED RESULTS			WASHINGTON	
FERC	DESCRIP	BUS	WCA	Ref	TOTAL	OTHER	WASHINGTON	ADJUSTMENT	ADJ TOTAL	
ACCT		FUNC	FACTOR							
2620	111GP	Accum Prov for Amort-General								
2621		G-SITUS	S		(11,041,987)	(9,687,423)	(1,354,564)	(35,201)	(1,389,766)	
2622		CUST	CN		(1,612,921)	(1,501,892)	(111,028)	111,028	-	
2623		I-SG	SG		-	-	-	-	-	
2624		PTD	SO		(5,379,374)	(5,021,387)	(357,987)	(16,424)	(374,411)	
2625		I-SG	CAGW		(117,921)	(91,312)	(26,609)	(7,206)	(33,815)	
2626		I-SG	CAGE		-	-	-	-	-	
2627		P	CAEW		-	-	-	-	-	
2628		P	CAEE		-	-	-	-	-	
2629		P	SE		-	-	-	-	-	
2630				B18	(18,152,202)	(16,302,014)	(1,850,188)	52,196	(1,797,992)	
2631										
2632										
2633	111HP	Accum Prov for Amort-Hydro								
2634		P	DGP		-	-	-	-	-	
2635		P	DGU		-	-	-	-	-	
2636		P	SG		-	-	-	-	-	
2637		P	CAGW		(1,159,358)	(897,748)	(261,610)	(31,031)	(292,641)	
2638		P	CAGE		-	-	-	-	-	
2639		P	CAGE		-	-	-	-	-	
2640				B18	(1,159,358)	(897,748)	(261,610)	(31,031)	(292,641)	
2641										
2642										
2643	111IP	Accum Prov for Amort-Intangible Plant								
2644		I-SITUS	S		12,580,507	12,580,507	-	-	-	
2645		I-DGP	DGP		-	-	-	-	-	
2646		I-DGU	DGU		-	-	-	-	-	
2647		P	CAEW		-	-	-	-	-	
2648		P	CAEE		(2,423,233)	(2,423,233)	-	-	-	
2649		P	SE		-	-	-	-	-	
2650		I-SG	SG		(13,371,076)	(12,270,834)	(1,100,242)	102,334	(997,908)	
2651		I-SG	CAGW		-	-	-	-	-	
2652		I-SG	CAGE		-	-	-	-	-	
2653		CUST	CN		(112,754,732)	(104,993,063)	(7,761,669)	(107,957)	(7,869,626)	
2654		P	CAGE		-	-	-	-	-	
2655		P	CAGE		-	-	-	-	-	
2656		I-SG	CAGW		(91,649,911)	(70,969,060)	(20,680,850)	(1,593,585)	(22,274,436)	
2657		I-SG	CAGE		(24,407,404)	(24,407,404)	-	-	-	
2658		PTD	JBG		(163,390)	(126,730)	(36,660)	(30,976)	(67,636)	
2659		PTD	SO		(290,778,004)	(271,427,296)	(19,350,708)	(305,734)	(19,656,442)	
2660				B18	(522,967,243)	(474,037,113)	(48,930,129)	(1,935,919)	(50,866,048)	
2661	111IP	Less Non-Utility Plant								
2662		NUTIL	OTH		-	-	-	-	-	
2663				B18	(522,967,243)	(474,037,113)	(48,930,129)	(1,935,919)	(50,866,048)	
2664										
2665	111390	Accum Amtr - Capital Lease								
2666		G-SITUS	S		396,357	396,357	-	-	-	
2667		G-SITUS	SG		910,304	835,400	74,905	-	74,905	
2668		P	CAGE		-	-	-	-	-	
2669		PTD	CAGW		-	-	-	577,190	577,190	
2670		PTD	SO		8,673,284	8,096,094	577,190	-	577,190	
2671					9,979,946	9,327,851	652,095	577,190	1,229,285	
2672										
2673		Remove Capital Lease Amtr								
2674					(9,979,946)	(9,327,851)	(652,095)	(577,190)	(1,229,285)	
2675										
2676										
2677										
2678										
2679										
2680										
2681		S			1,934,878	3,289,442	(1,354,564)	(35,201)	(1,389,766)	
2682		DGP			-	-	-	-	-	
2683		DGU			-	-	-	-	-	
2684		SE			-	-	-	-	-	
2685		SO			(287,484,094)	(268,352,589)	(19,131,505)	(322,158)	(19,453,663)	
2686		CN			(114,367,652)	(106,494,955)	(7,872,697)	3,071	(7,869,626)	
2687		SSGCT			-	-	-	-	-	
2688		JBG			(163,390)	(126,730)	(36,660)	(30,976)	(67,636)	
2689		CAGW			(92,927,189)	(71,958,120)	(20,969,069)	(1,054,633)	(22,023,702)	
2690		CAGE			(24,407,404)	(24,407,404)	-	-	-	
2691		CAEW			-	-	-	-	-	
2692		CAEE			(2,423,233)	(2,423,233)	-	-	-	
2693		SG			(12,460,772)	(11,435,434)	(1,025,337)	102,334	(923,004)	
2694		Less Capital Lease								
2695				B18	(9,979,946)	(9,327,851)	(652,095)	(577,190)	(1,229,285)	
2695		Total Provision For Amortization by Factor								
				B18	(542,278,803)	(491,236,876)	(51,041,927)	(1,914,754)	(52,956,681)	

	Total Normalized	3.1 Temperature Normalization	3.2 Revenue Normalizing	3.3 Effective Price Change	3.4 SO2 Emission Allowances	3.5 Renewable Energy Credits	3.6 Wheeling Revenue
1 Operating Revenues:							
2 General Business Revenues	(1,194,447)	(879,265)	(8,427,679)	8,112,496	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	(419,729)	-	-	-	-	(443,696)	23,967
6 Total Operating Revenues	(1,614,176)	(879,265)	(8,427,679)	8,112,496	-	(443,696)	23,967
7							
8 Operating Expenses:							
9 Steam Production	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-	-
13 Transmission	(66,703)	-	-	-	-	-	(66,703)
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-
19 Total O&M Expenses	(66,703)	-	-	-	-	-	(66,703)
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	(541,624)	(307,743)	(2,949,688)	2,839,374	(9)	(155,293)	31,735
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	1,144	-	-	-	1,144	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	(2,990)	-	-	-	(2,990)	-	-
28 Total Operating Expenses:	(610,173)	(307,743)	(2,949,688)	2,839,374	(1,855)	(155,293)	(34,969)
29							
30 Operating Rev For Return:	(1,004,003)	(571,522)	(5,477,991)	5,273,123	1,855	(288,402)	58,936
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	1,006	-	-	-	1,006	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	(2,651)	-	-	-	(2,651)	-	-
54							
55 Total Deductions:	(1,645)	-	-	-	(1,645)	-	-
56							
57 Total Rate Base:	(1,645)	-	-	-	(1,645)	-	-
58							
59							
60 Estimated ROE impact	-0.262%	-0.149%	-1.428%	1.375%	0.001%	-0.075%	0.015%
61 Estimated Price Change	1,618,800	921,602	8,833,475	(8,503,117)	(3,184)	465,060	(95,036)
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	(1,544,483)	(879,265)	(8,427,679)	8,112,496	2,990	(443,696)	90,670
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	3,015	-	-	-	3,015	-	-
72 Income Before Tax	(1,547,497)	(879,265)	(8,427,679)	8,112,496	(25)	(443,696)	90,670
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable income	(1,547,497)	(879,265)	(8,427,679)	8,112,496	(25)	(443,696)	90,670
77							
78 Federal Income Taxes	(541,624)	(307,743)	(2,949,688)	2,839,374	(9)	(155,293)	31,735

	Total Normalized	3.1 Temperature Normalization	3.2 Revenue Normalizing	3.3 Effective Price Change	3.4 SO2 Emission Allowances	3.5 Renewable Energy Credits	3.6 Wheeling Revenue
1 Operating Revenues:							
2 General Business Revenues	(9,306,944)	(879,265)	(8,427,679)	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	(419,729)	-	-	-	-	(443,696)	23,967
6 Total Operating Revenues	(9,726,672)	(879,265)	(8,427,679)	-	-	(443,696)	23,967
7							
8 Operating Expenses:							
9 Steam Production	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-	-
13 Transmission	(66,703)	-	-	-	-	-	(66,703)
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-
19 Total O&M Expenses	(66,703)	-	-	-	-	-	(66,703)
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	(3,380,998)	(307,743)	(2,949,688)	-	(9)	(155,293)	31,735
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	1,144	-	-	-	1,144	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	(2,990)	-	-	-	(2,990)	-	-
28 Total Operating Expenses:	(3,449,547)	(307,743)	(2,949,688)	-	(1,855)	(155,293)	(34,969)
29							
30 Operating Rev For Return:	(6,277,125)	(571,522)	(5,477,991)	-	1,855	(288,402)	58,936
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	1,006	-	-	-	1,006	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	(2,651)	-	-	-	(2,651)	-	-
54							
55 Total Deductions:	(1,645)	-	-	-	(1,645)	-	-
56							
57 Total Rate Base:	(1,645)	-	-	-	(1,645)	-	-
58							
59							
60 Estimated ROE impact	-1.636%	-0.149%	-1.428%	0.000%	0.001%	-0.075%	0.015%
61 Estimated Price Change	10,121,917	921,602	8,833,475	-	(3,184)	465,060	(95,036)
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	(9,656,979)	(879,265)	(8,427,679)	-	2,990	(443,696)	90,670
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	3,015	-	-	-	3,015	-	-
72 Income Before Tax	(9,659,994)	(879,265)	(8,427,679)	-	(25)	(443,696)	90,670
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	(9,659,994)	(879,265)	(8,427,679)	-	(25)	(443,696)	90,670
77							
78 Federal Income Taxes	(3,380,998)	(307,743)	(2,949,688)	-	(9)	(155,293)	31,735

	Total Normalized	3.1 Temperature Normalization	3.2 Revenue Normalizing	3.3 Effective Price Change	3.4 SO2 Emission Allowances	3.5 Renewable Energy Credits	3.6 Wheeling Revenue
1 Operating Revenues:							
2 General Business Revenues	8,112,496	-	-	8,112,496	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-
6 Total Operating Revenues	8,112,496	-	-	8,112,496	-	-	-
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	2,839,374	-	-	2,839,374	-	-	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	2,839,374	-	-	2,839,374	-	-	-
29							
30 Operating Rev For Return:	5,273,123	-	-	5,273,123	-	-	-
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	1.321%	0.000%	0.000%	1.321%	0.000%	0.000%	0.000%
61 Estimated Price Change	(8,503,117)	-	-	(8,503,117)	-	-	-
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	8,112,496	-	-	8,112,496	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	8,112,496	-	-	8,112,496	-	-	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	8,112,496	-	-	8,112,496	-	-	-
77							
78 Federal Income Taxes	2,839,374	-	-	2,839,374	-	-	-

	<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	3,097,176	WA	Situs	3,097,176	3.1.1
Commercial	442	RES	(2,157,169)	WA	Situs	(2,157,169)	3.1.1
Industrial ¹	442	RES	(1,819,272)	WA	Situs	(1,819,272)	3.1.1
Public Street & Highway	444	RES	-	WA	Situs	-	3.1.1
			<u>(879,265)</u>			<u>(879,265)</u>	

¹Includes Irrigation

Description of Adjustment

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

PacifiCorp
 Washington Expedited Rate Filing - June 2015
 Summary of Revenue Adjustments

	A	B	C	D	E	F	G	H	I	J
	Total Revenue	Remove Amounts From 305 Report Not Included in Model Inputs ²	Revenues in Tab 2	Normalizing Adjustments ¹	Temperature Normalization	Total Restating Adjustments	Restating Adjusted Revenue	Price Change	Total Annualized Adjustments	Total Washington Revenue ³
Residential	\$135,828,001	\$6,292,908	\$142,120,909	(\$3,678,565)	\$3,097,176	(\$581,389)	\$141,539,520	\$3,992,594	\$3,992,594	\$145,532,115
Commercial	\$125,293,831	\$350,455	\$125,644,286	(\$3,310,612)	(\$2,157,169)	(\$5,467,781)	\$120,176,505	\$2,587,427	\$2,587,427	\$122,763,932
Industrial	\$51,944,242	\$12,955	\$51,957,196	(\$1,261,937)	\$0	(\$1,261,937)	\$50,695,260	\$1,359,001	\$1,359,001	\$52,054,260
Irrigation	\$15,339,083	\$465,383	\$15,804,465	(\$173,384)	(\$1,819,272)	(\$1,992,657)	\$13,811,809	\$159,486	\$159,486	\$13,971,295
Public St & Hwy	\$1,340,251	\$0	\$1,340,251	(\$3,181)	\$0	(\$3,181)	\$1,337,071	\$13,988	\$13,988	\$1,351,059
Total Washington	\$329,745,407	\$7,121,701	\$336,867,108	(\$8,427,679)	(\$879,265)	(\$9,306,944)	\$327,560,164	\$8,112,496	\$8,112,496	\$335,672,661
Source / Formula	305 Report		A + B		Customer Info. Services	D + E	C + F	Table 3	H	G + I
Reference				Ref Page 3.2	Table 3 Ref Page 3.1			Ref Page 3.3		

¹ Adjustments back out Schedule 191 (System Benefits Charge) -\$10,285,807, Sch 92 Depreciation \$159,574, Sch 92 Merwin -\$96,097, SMUD -\$197,969, Chehalis Deferral \$3,000,000, Revenue Accounting Adjustments

² Amounts included in 305 Report and not unaudited results relate to Blue Sky revenues (\$144,079) and BPA Residential Exchange Credits \$7,265,780

³ Total Washington Revenue includes revenue for net power cost recovery of \$129,744,692 (see Page 5.1.4 for details)

	KWhs		
	A	B	C
	Total kWhs	Total Adjustments ¹ kWhs	Total Adjusted KWhs
Residential	1,553,136,402	38,941,463	1,592,077,865
Commercial	1,552,112,225	(32,890,336)	1,519,221,889
Industrial	799,441,495	2,928,569	802,370,064
Irrigation	182,772,432	(21,897,560)	160,874,872
Public St & Hwy	10,559,079	(3,620)	10,555,459
Total Washington	4,098,021,633	(12,921,484)	4,085,100,149
Source / Formula	305 Report	Table 2	A + B

1 Temperature normalization -23,137,645 kWh, and Out of Period 10,209,168 and tolerance adjustment 6,993.

PacificCorp
Washington Expedited Rate Filing - June 2015
Summary of Revenue Adjustments

	Booked Revenues		Restating				Total Restating		Rate Change		Total Adj. Rev.		Total Adjustments	
	Unbilled Adjustment	Normalization ¹	BPA Adjustment	Temperature	Temperature Adj.	Total Restating Adj.	Total Adj. Rev.	Increase	Rate Change ²	Total Annualized Adj.	Restated and Annualized	Total Adjustments	Adjusted Revenue	
Residential														
02RES000016	\$123,719,399		\$5,986,321	\$2,892,857	\$7,105,918	\$130,825,317	\$134,539,449		\$3,714,132	\$3,714,132	\$134,539,449	\$10,820,050	\$134,539,449	
02RES000017	\$7,427,367		\$361,611	\$246,374	\$478,513	\$7,905,880	\$8,129,003		\$223,123	\$223,123	\$8,129,003	\$701,636	\$8,129,003	
02RES000018	\$210,221	\$3,167	\$9,237	\$3,176	\$0	\$219,657	\$225,948		\$6,290	\$6,290	\$225,948	\$15,727	\$225,948	
02RES00018X	\$37,278	\$562	\$1,122	\$1,176	\$0	\$38,393	\$39,478		\$1,084	\$1,084	\$39,478	\$2,199	\$39,478	
02NETM135	\$264,078	\$0	\$276,111	\$12,033	\$0	\$264,078	\$0		\$0	\$0	\$0	-\$264,078	\$0	
02RGNSB024	\$2,379,696		\$61,766	\$87,584	-\$45,231	\$2,395,981	\$2,442,167		\$46,176	\$46,176	\$2,442,167	\$62,471	\$2,442,167	
Subtotal	\$134,038,039	\$2,022,763	-\$4,231,201	\$6,458,461	\$3,097,176	\$7,347,200	\$141,385,239		\$3,980,805	\$3,980,805	\$145,376,044	\$11,338,005	\$145,376,044	
02QALTO15R	\$148,952	\$2,237	\$4,337	\$0	\$3,967	\$152,920	\$154,709		\$1,789	\$1,789	\$154,709	\$5,757	\$154,709	
Subtotal	\$148,952	\$2,237	\$4,337	\$0	\$3,967	\$152,920	\$154,709		\$1,789	\$1,789	\$154,709	\$5,757	\$154,709	
AGA	\$1,362	\$0	\$0	\$0	\$0	\$1,362	\$1,362		\$0	\$0	\$1,362	\$0	\$1,362	
Chehalis Deferral														
Rev Adjustment	-\$1,320,000	\$1,320,000	\$0	\$0	\$0	\$1,320,000	\$0		\$0	\$0	\$1,320,000	\$1,320,000	\$0	
Acquisition Commitment	-\$4,063,056	\$4,063,056	\$0	\$0	\$0	\$4,063,056	\$0		\$0	\$0	\$4,063,056	\$4,063,056	\$0	
Centralia Refund	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0	
Merger Credit	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0	
DSM	\$4,745,734	\$0	\$0	\$0	\$0	\$4,745,734	\$0		\$0	\$0	\$4,745,734	-\$4,745,734	\$0	
Blue Sky	\$113,308	-\$113,308	\$0	\$0	\$0	\$0	\$0		\$0	\$0	\$0	-\$113,308	\$0	
BPA Balancing Account	\$56,582	\$0	-\$56,582	\$0	\$0	\$0	\$0		\$0	\$0	\$0	-\$56,582	\$0	
SMUD	\$82,079	-\$82,079	\$0	\$0	\$0	\$0	\$0		\$0	\$0	\$0	-\$82,079	\$0	
Unbilled Rev	\$2,025,000	\$0	\$0	\$0	\$0	-\$2,025,000	\$0		\$0	\$0	\$0	-\$2,025,000	\$0	
Total	\$135,828,001	\$0	-\$3,791,873	\$6,406,216	\$3,097,176	\$5,711,520	\$141,539,520		\$3,992,594	\$3,992,594	\$145,532,115	\$9,704,114	\$145,532,115	
Commercial														
02GNSV0024	\$45,615,590	\$355,357	-\$1,377,173	\$121,684	-\$896,470	\$43,818,988	\$44,325,439		\$506,451	\$506,451	\$44,325,439	-\$1,290,151	\$44,325,439	
02GNSV024F	\$169,248	\$1,323	-\$4,056	\$4	-\$2,729	\$166,519	\$170,221		\$3,702	\$3,702	\$170,221	\$974	\$170,221	
02GNSV24FP	\$98,575	\$784	-\$2,006	\$1,267	\$0	\$98,619	\$102,676		\$4,057	\$4,057	\$102,676	\$4,101	\$102,676	
Subtotal	\$45,883,413	\$357,464	-\$1,383,235	\$122,954	-\$896,470	\$44,084,126	\$44,598,336		\$514,210	\$514,210	\$44,598,336	-\$1,285,077	\$44,598,336	
02LGSV0036	\$64,133,721	\$500,453	-\$1,919,428	\$258,507	-\$1,046,645	\$61,926,608	\$63,642,326		\$1,715,718	\$1,715,718	\$63,642,326	-\$491,385	\$63,642,326	
Subtotal	\$64,133,721	\$500,453	-\$1,919,428	\$258,507	-\$1,046,645	\$61,926,608	\$63,642,326		\$1,715,718	\$1,715,718	\$63,642,326	-\$491,385	\$63,642,326	
02LGSV048T	\$13,874,292	\$108,571	-\$321,141	\$0	-\$214,054	\$13,447,667	\$13,801,079		\$353,412	\$353,412	\$13,801,079	-\$73,213	\$13,801,079	
Subtotal	\$13,874,292	\$108,571	-\$321,141	\$0	-\$214,054	\$13,447,667	\$13,801,079		\$353,412	\$353,412	\$13,801,079	-\$73,213	\$13,801,079	
02ORFL0054	\$291,044	\$2,323	-\$3,347	\$2,315	\$0	\$292,335	\$296,130		\$3,795	\$3,795	\$296,130	\$5,086	\$296,130	
Subtotal	\$291,044	\$2,323	-\$3,347	\$2,315	\$0	\$292,335	\$296,130		\$3,795	\$3,795	\$296,130	\$5,086	\$296,130	
02RCFL0054	\$24,562	\$189	-\$935	\$0	-\$746	\$23,817	\$24,108		\$292	\$292	\$24,108	-\$454	\$24,108	
Subtotal	\$24,562	\$189	-\$935	\$0	-\$746	\$23,817	\$24,108		\$292	\$292	\$24,108	-\$454	\$24,108	
AGA	\$315,606	\$2,512	-\$4,282	\$2,315	\$0	\$316,151	\$320,238		\$4,087	\$4,087	\$320,238	\$4,632	\$320,238	
Chehalis Deferral														
Rev Adjustment	-\$1,020,000	\$1,020,000	\$0	\$0	\$0	\$1,020,000	\$0		\$0	\$0	\$1,020,000	\$1,020,000	\$0	
Acquisition Commitment	-\$3,727,274	\$3,727,274	\$0	\$0	\$0	\$3,727,274	\$0		\$0	\$0	\$3,727,274	\$3,727,274	\$0	
DSM	\$4,353,907	\$0	\$0	\$0	\$0	\$4,353,907	\$0		\$0	\$0	\$4,353,907	-\$4,353,907	\$0	
Blue Sky	\$30,641	-\$30,641	\$0	\$0	\$0	\$0	\$0		\$0	\$0	\$0	-\$30,641	\$0	
BPA Balance Acct	\$2,680	\$0	-\$2,680	\$0	\$0	\$0	\$0		\$0	\$0	\$0	-\$2,680	\$0	
SMUD	\$75,893	-\$75,893	\$0	\$0	\$0	\$0	\$0		\$0	\$0	\$0	-\$75,893	\$0	
Unbilled Rev	\$969,000	\$0	\$0	\$0	\$0	-\$969,000	\$0		\$0	\$0	\$0	-\$969,000	\$0	
Total	\$125,293,831	\$0	-\$3,341,253	\$381,096	-\$2,157,169	\$5,117,326	\$120,176,505		\$2,587,427	\$2,587,427	\$122,763,932	-\$2,523,899	\$122,763,932	

PacificCorp
Washington Expedited Rate Filing - June 2015
Summary of Revenue Adjustments

	Booked Revenues		Restating				Total Restating Adj.	Total Adj. Rev.	Increase	Rate Change ¹	Total Annualized Adj.	Total Adj. Rev. Restated and Annualized	Total Adjustments	Adjusted Revenue
	Unbilled Adjustment	Normalization ²	BPA Adjustment	Temperature	Total Restating Adj.	Total Annualized Adj.								
Industrial														
02GNSV0024	\$4,976	-\$75,355	\$4,669	\$0	-\$65,709	\$1,538,219	\$0	0.00%	\$17,866	\$17,866	\$1,556,085	-\$47,843	\$1,556,085	
02GNSV024F	\$26	-\$113	\$0	\$0	-\$87	\$8,069	\$0	0.00%	\$387	\$387	\$8,456	\$300	\$8,456	
02GNSV24FP	\$6	\$1,986	\$24	\$0	\$14	\$2,000	\$0	0.00%	\$81	\$81	\$2,081	\$95	\$2,081	
Subtotal	\$5,009	-\$75,485	\$4,694	\$0	-\$65,782	\$1,548,288	\$0	0.00%	\$18,335	\$18,335	\$1,566,623	-\$47,448	\$1,566,623	
02LGSV0036	\$26,534	-\$143,573	\$8,024	\$0	-\$109,015	\$8,201,968	\$0	0.00%	\$247,442	\$247,442	\$8,449,410	\$138,427	\$8,449,410	
Subtotal	\$26,534	-\$143,573	\$8,024	\$0	-\$109,015	\$8,201,968	\$0	0.00%	\$247,442	\$247,442	\$8,449,410	\$138,427	\$8,449,410	
02PRSV47TM	\$1,010	\$2,755	\$0	\$0	\$3,765	\$312,179	\$0	0.00%	\$8,065	\$8,065	\$320,244	\$11,830	\$320,244	
02LGSV048T	\$47,756	-\$315,896	\$0	\$0	-\$268,142	\$14,762,167	\$0	0.00%	\$382,933	\$382,933	\$15,145,100	\$114,991	\$15,145,100	
02LGSV048B	\$53,633	-\$888,657	\$0	\$0	-\$803,223	\$23,652,377	\$0	0.00%	\$102,014	\$102,014	\$26,654,391	-\$101,210	\$26,654,391	
Subtotal	\$132,399	-\$1,200,100	\$0	\$0	-\$1,067,702	\$40,926,743	\$0	0.00%	\$1,093,012	\$1,093,012	\$42,019,755	\$25,310	\$42,019,755	
02OAL1015N	\$59	-\$193	\$113	\$0	-\$21	\$18,260	\$0	0.00%	\$213	\$213	\$18,474	\$192	\$18,474	
Subtotal	\$59	-\$193	\$113	\$0	-\$21	\$18,260	\$0	0.00%	\$213	\$213	\$18,474	\$192	\$18,474	
AGA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	\$0	\$0	\$0	\$0	\$0	
Chehalis Deferral Rev. Adjustment	-\$510,000	\$510,000	\$0	\$0	\$510,000	\$0	\$0	0.00%	\$0	\$0	\$0	\$510,000	\$0	
DSM	\$1,862,570	-\$1,862,570	\$0	\$0	\$0	\$0	\$0	0.00%	\$0	\$0	\$0	\$1,549,982	\$0	
BPA Balancing Acct	\$0	\$123	\$0	\$0	-\$1,862,570	\$0	\$0	0.00%	\$0	\$0	\$0	-\$1,862,570	\$0	
SMUD	\$39,997	-\$39,997	\$0	\$0	-\$39,997	\$0	\$0	0.00%	\$0	\$0	\$0	\$123	\$0	
Unbilled Rev.	\$164,000	\$0	\$0	\$0	-\$164,000	\$0	\$0	0.00%	\$0	\$0	\$0	-\$39,997	\$0	
Total	\$51,944,242	-\$1,261,937	\$12,955	\$0	-\$1,248,982	\$50,695,260	\$0	0.00%	\$1,359,001	\$1,359,001	\$52,054,260	\$110,019	\$52,054,260	
Irrigation														
02APSV0040	\$142,267	-\$94,775	\$560,746	-\$1,819,272	-\$1,211,035	\$9,561,771	\$0	0.00%	\$115,620	\$115,620	\$9,677,391	-\$1,095,414	\$9,677,391	
02APSV040X	\$50,733	-\$88,940	\$0	\$0	-\$19,208	\$4,058,504	\$0	0.00%	\$43,886	\$43,886	\$4,102,370	\$2,655	\$4,102,370	
Subtotal	\$193,000	-\$163,716	\$560,746	-\$1,819,272	-\$1,229,242	\$13,620,275	\$0	0.00%	\$159,486	\$159,486	\$13,779,761	-\$1,069,756	\$13,779,761	
AGA	\$191,534	\$0	\$0	\$0	\$0	\$191,534	\$0	0.00%	\$0	\$0	\$191,534	\$0	\$191,534	
Irrigation Demand Charge	\$64,000	-\$64,000	\$0	\$0	-\$64,000	\$0	\$0	0.00%	\$0	\$0	\$0	-\$64,000	\$0	
Chehalis Deferral Rev. Adjustment	-\$120,000	\$120,000	\$0	\$0	\$120,000	\$0	\$0	0.00%	\$0	\$0	\$0	\$120,000	\$0	
DSM	\$474,497	-\$474,497	\$0	\$0	\$0	\$0	\$0	0.00%	\$0	\$0	\$0	\$474,497	\$0	
Blue Sky	\$540,165	-\$540,165	\$0	\$0	-\$540,165	\$0	\$0	0.00%	\$0	\$0	\$0	-\$540,165	\$0	
BPA Balancing Acct	\$19,562	-\$131	\$0	\$0	-\$131	\$0	\$0	0.00%	\$0	\$0	\$0	\$131	\$0	
BPA Adjustment Fee	\$75,671	-\$75,671	\$0	\$0	-\$75,671	\$0	\$0	0.00%	\$0	\$0	\$0	-\$75,671	\$0	
Unbilled Rev.	\$193,000	\$0	\$0	\$0	-\$193,000	\$0	\$0	0.00%	\$0	\$0	\$0	-\$193,000	\$0	
Total	\$15,339,083	-\$173,515	\$465,513	-\$1,819,272	-\$1,527,274	\$13,811,809	\$0	0.00%	\$159,486	\$159,486	\$13,971,295	-\$1,367,788	\$13,971,295	
Public Street & Highway Lighting														
02COSL0052	\$34,679	\$878	\$0	\$0	\$1,446	\$36,125	\$0	0.00%	\$377	\$377	\$36,502	\$1,823	\$36,502	
02CUSL053F	\$247,377	-\$3,685	\$0	\$0	-\$5,079	\$242,298	\$0	0.00%	\$2,502	\$2,502	\$244,800	-\$2,577	\$244,800	
02CUSL053M	\$1,786	-\$2,944	\$0	\$0	-\$1,686	\$80,100	\$0	0.00%	\$891	\$891	\$80,991	\$705	\$80,991	
02HPSV0051	\$760,182	-\$1,126	\$0	\$0	\$627	\$761,093	\$0	0.00%	\$7,964	\$7,964	\$768,973	\$8,791	\$768,973	
02MWSL0057	\$218,371	-\$4,338	\$0	\$0	-\$223	\$217,448	\$0	0.00%	\$2,254	\$2,254	\$219,701	\$1,331	\$219,701	
02CFR0012	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	\$0	\$0	\$0	\$0	\$0	
Sub Total	\$1,342,395	-\$26,416	\$0	\$0	-\$5,416	\$1,336,980	\$0	0.00%	\$13,988	\$13,988	\$1,350,968	\$8,573	\$1,350,968	
AGA	\$91	\$0	\$0	\$0	\$0	\$91	\$0	0.00%	\$0	\$0	\$91	\$0	\$91	
Chehalis Deferral Rev. Adjustment	-\$30,000	\$30,000	\$0	\$0	\$30,000	\$0	\$0	0.00%	\$0	\$0	\$0	\$30,000	\$0	
DSM	\$30,607	-\$30,607	\$0	\$0	-\$30,607	\$0	\$0	0.00%	\$0	\$0	\$0	-\$30,607	\$0	
Unbilled Rev.	\$21,000	\$0	\$0	\$0	-\$21,000	\$0	\$0	0.00%	\$0	\$0	\$0	-\$21,000	\$0	
Total	\$1,342,251	-\$3,181	\$0	\$0	-\$3,181	\$1,337,071	\$0	0.00%	\$13,988	\$13,988	\$1,351,059	\$10,808	\$1,351,059	
Washington Total	\$29,745,407	-\$8,571,758	\$7,265,780	-\$879,265	-\$2,185,243	\$27,560,164	\$0	0.00%	\$8,112,496	\$8,112,496	\$35,672,661	\$5,927,253	\$35,672,661	

¹ Adjustments back out Schedule 191 (System Benefits Charge) -\$10,285,807, Sch 92 Depreciation \$159,574, Sch 92 Merwin -\$96,097, SMUD -\$197,989, Chehalis Deferral \$5,000,000, Revenue Accounting Adjustments \$9,838,659
Irrigation Demand Charge -\$64,000, DSM -\$11,532,983, Blue Sky -\$144,079 Out of Period \$758,723 and Tolerance Adjustment -\$7,849.
² Impact of \$9.6 million price increase effective March 31, 2015.

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>SITUS</u> <u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Revenue:							
Residential	440	RES	(3,678,565)	WA	Situs	(3,678,565)	3.1.1
Commercial	442	RES	(3,310,612)	WA	Situs	(3,310,612)	3.1.1
Industrial ¹	442	RES	(1,435,321)	WA	Situs	(1,435,321)	3.1.1
Public Street & Highway	444	RES	(3,181)	WA	Situs	(3,181)	3.1.1
			<u>(8,427,679)</u>			<u>(8,427,679)</u>	

¹ Includes Irrigation

Description of Adjustment:

This restating adjustment removes revenue adjustment items that should not be included in regulatory results. The revenues for the 12-months ended June 2015 are normalized by removing Schedule 191 (System Benefits Charge), Schedule 92 Deferral Amortizations, Chehalis Deferral, Demand Side Management Revenues, and others. For details on all normalizing adjustments, please refer to footnotes on Page 3.1.1.

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>SITUS ALLOCATED</u>	<u>REF#</u>
Adjustment to Revenue:							
Residential	440	PRO	3,992,594	WA	Situs	3,992,594	3.1.1
Commercial	442	PRO	2,587,427	WA	Situs	2,587,427	3.1.1
Industrial ¹	442	PRO	1,518,487	WA	Situs	1,518,487	3.1.1
Public St. & Hwy	444	PRO	13,988	WA	Situs	13,988	3.1.1
			<u>8,112,496</u>			<u>8,112,496</u>	

¹Includes Irrigation

Description of Adjustment:

This pro forma adjustment reflects portions of the \$9.6 million rate increase ordered in the Company's 2014 rate case (Docket No. UE-140762), effective March 31, 2015, not included in base period revenues.

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Operating Income:							
Remove 12 ME June 2015 Allowance Sales	4118	RES	320	SE	7.680%	25	3.4.1
Add 12 ME June 2016 Amortization	4118	RES	(3,015)	WA	Situs	(3,015)	3.4.1
			<u>(2,695)</u>			<u>(2,990)</u>	
Adjustment to Rate Base:							
Regulatory Deferred Sales	25398	RES	(2,651)	WA	Situs	(2,651)	3.4.1
Adjustment to Tax:							
Accum Deferred Income Taxes	190	RES	1,006	WA	Situs	1,006	3.4.1
Schedule M Additions	SCHMAT	RES	-	WA	Situs	-	3.4.1
Schedule M Deduction	SCHMDT	RES	3,015	WA	Situs	3,015	3.4.1
DIT Expense	41110	RES	-	WA	Situs	-	3.4.1
DIT Expense	41010	RES	1,144	WA	Situs	1,144	3.4.1

Description of Adjustment

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

PacificCorp
Washington Expedited Rate Filing – June 2015
SO2 Emission Allowance Sales

Beginning of the Period
Ending of the Period
Jun-15 Jun-16

Description	Date Booked	Sales To Date Jun-16	Accumulated Amortization Jun-16	End Unamort Balance Jun-16	Current Period Amortization 12 Months Ended	Beg Unamort Balance Jun-15	Unrealized Gain SCHMAT 12 Months Ended	Realized Gain SCHMDT 12 Months Ended	D.I.T. Expense 12 Months Ended	Accumulated		Deferred Income Tax Jun-16
										Deferred Income Tax Jun-15	Deferred Income Tax Jun-16	
Apr 2010 Sale	Apr-10	372,500	372,500	0	0	0	0	0	0	0	0	0
Aug 2010 Sale	Aug-10	395,000	395,000	0	6,583	6,583	6,583	2,498	2,498	2,498	2,498	2,498
Feb 2011 Sale	Feb-11	78,000	78,000	0	9,100	9,100	9,100	3,454	3,454	3,454	3,454	3,454
Mar 2011 Sale	Mar-11	41,737	41,737	0	5,565	5,565	5,565	2,112	2,112	2,112	2,112	2,112
Apr 2011 Sale	Apr-11	4,505	4,505	0	676	676	676	256	256	256	256	256
June 2011 Sale	Jun-11	40,509	40,509	0	7,427	7,427	7,427	2,818	2,818	2,818	2,818	2,818
Apr 2012 Sale	Apr-12	1,814	1,814	272	363	635	363	138	138	241	241	101
Aug 2012 Sale	Aug-12	26,000	20,367	5,633	5,200	10,833	5,200	1,973	1,973	4,111	4,111	2,131
Dec 2012 Sale	Dec-12	22,074	15,819	6,254	4,415	10,669	4,415	1,675	1,675	4,049	4,049	2,371
Feb 2013 Sale	Feb-13	9,775	6,680	3,095	1,955	5,050	1,955	742	742	1,917	1,917	1,171
Apr 2013 Sale	Apr-13	736	478	258	147	405	147	56	56	154	154	91
Sep 2013 Sale	Sep-13	15,950	9,038	6,912	3,190	10,102	3,190	1,211	1,211	3,834	3,834	2,621
Apr 2014 Sale	Apr-14	1,117	503	614	223	838	223	85	85	318	318	231
Apr 2015 Sale	Apr-15	320	80	240	64	304	64	24	24	115	115	91
Totals		119,027,746	119,004,467	23,279	44,908	68,186	44,908	17,043	17,043	25,877	25,877	8,831
			Washington Weighted % -	6.713%	6.713%	6.713%	6.713%	6.713%	6.713%	6.713%	6.713%	6.713%
Actual Sales 12 ME June 2015		320		3,015				1,144				

Ref. 3.4.2

Beginning Balance Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15	Jan-16	Feb-16	Mar-16	Apr-16	May-16	Ending Balance	DIT Expense		Washington Weighted % -		SO2 credit Unamortized Balance	
												DIT Expense	Washington Weighted % -	Total Co.	WA Portion	Total Co.	WA Portion
25,877	21,845	20,311	18,777	17,242	15,708	14,174	12,640	11,600	10,823	9,326	8,834	25,877	17,043	6,713%	68,186	4,577	
21,845	20,311	18,777	17,242	15,708	14,174	12,640	11,600	10,823	9,326	8,834	21,845	17,043	6.713%	6.713%	3,864	3,864	
20,311	18,777	17,242	15,708	14,174	12,640	11,600	10,823	9,326	8,834	8,834	20,311	6.713%	1,144	3,593	3,593		
18,777	17,242	15,708	14,174	12,640	11,600	10,823	9,326	8,834	8,834	8,834	18,777	Ref. 3.4	Ref. 3.4	3,321	3,321		
17,242	15,708	14,174	12,640	11,600	10,823	9,326	8,834	8,834	8,834	8,834	17,242	0	0	3,050	3,050		
15,708	14,174	12,640	11,600	10,823	9,326	8,834	8,834	8,834	8,834	8,834	15,708	6.713%	6.713%	2,779	2,779		
14,174	12,640	11,600	10,823	9,326	8,834	8,834	8,834	8,834	8,834	8,834	14,174	0	0	2,507	2,507		
12,640	11,600	10,823	9,326	8,834	8,834	8,834	8,834	8,834	8,834	8,834	12,640	6.713%	6.713%	2,236	2,236		
11,600	10,823	9,326	8,834	8,834	8,834	8,834	8,834	8,834	8,834	8,834	11,600	Ref. 3.4	Ref. 3.4	2,052	2,052		
10,823	9,326	8,834	8,834	8,834	8,834	8,834	8,834	8,834	8,834	8,834	10,823	0	0	1,914	1,914		
9,326	8,834	8,834	8,834	8,834	8,834	8,834	8,834	8,834	8,834	8,834	9,326	0	0	1,782	1,782		
8,834	8,834	8,834	8,834	8,834	8,834	8,834	8,834	8,834	8,834	8,834	8,834	8,834	0	0	1,650	1,650	
8,834	8,834	8,834	8,834	8,834	8,834	8,834	8,834	8,834	8,834	8,834	8,834	8,834	0	0	1,563	1,563	
Average of Monthly Averages																	2,651
																	Ref. 3.4

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

PacifiCorp
 Washington Expedited Rate Filing – June 2015
 SO2 Emission Allowance Sales
 SAP Account 301947 - Actuals for 12 Months Ended June 2015

Year	Month	Amount	Accumulated Amount
2014	7	0	0
2014	8	-	0
2014	9	-	0
2014	10	-	0
2014	11	-	0
2014	12	-	0
2015	1	-	0
2015	2	-	0
2015	3	-	0
2015	4	292	292
2015	5	5	297
2015	6	23	320

Ref. 3.4.1

GL Account Balance
 Account Number 301947

Calendar Year 2014

Period	Debit	Credit	Balance	Cum. balance
Balance Ca				
1				
2				
3				
4	198.59	1,315.16	1,116.57	1,116.57
5				1,116.57
6	0.01	0.20	0.19	1,116.76
7	0.01		0.01	1,116.75
8				1,116.75
9				1,116.75
10				1,116.75
11				1,116.75
12				1,116.75

Calendar Year 2015

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

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON</u> <u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Revenue:							
Remove June 2015 Booked Rev. (Including Accruals)	456	RES	(4,535,627)	SG	8.229%	(373,215)	3.5.1
Remove June 2015 REC Deferrals	456	RES	(873,045)	SG	8.229%	(71,839)	3.5.1
Add Leaning Juniper Indemnity Amounts 12 ME June 2015	456	RES	6,020	CAGW	22.565%	1,358	3.5.1

Description of Adjustment:

Per Commission Order 06 in Docket UE-100749, revenues are passed back to customers through a separate tracker mechanism effective April 2011. Consistent with this ordered treatment, this adjustment removes all revenues for the 12 months ended June 2015 and deferrals related to renewable energy credits. This adjustment also adds to results revenue associated with Leaning Juniper Indemnity Settlement amounts not reflected in unadjusted results.

PacifiCorp
 Washington Expedited Rate Filing - June 2015
 Renewable Energy Credits
 Actuals as Booked

Posting Date	Fin Accrual	Fin Reversal	Back Office Actual	SAP Total
FERC Acct (Ref B1)	4562700	4562700	4562700	RES
SAP Acct	301944	301944	301945	
July-14	(348,684)	357,124	(337,000)	(328,560)
August-14	(367,629)	348,684	(347,900)	(366,845)
September-14	(336,542)	367,629	(366,962)	(335,875)
October-14	(324,142)	336,542	(358,117)	(345,717)
November-14	(340,099)	324,142	(323,766)	(339,723)
December-14	(534,837)	340,099	(339,538)	(534,275)
January-15	(190,753)	534,837	(534,601)	(190,517)
February-15	(698,352)	725,590	(190,600)	(163,362)
March-15	(395,169)	163,515	(163,200)	(394,854)
April-15	(852,459)	395,169	(394,700)	(851,990)
May-15	(313,429)	852,459	(852,000)	(312,970)
June-15	(331,473)	313,429	(352,896)	(370,940)
12 ME June 2015 Total	(5,033,568)	5,059,220	(4,561,279)	(4,535,627)

Ref 3.5

REC Deferrals Included in Unadjusted Results:

FERC Account	4562700
Amount Yr. Ended June 2015	(873,045) Ref 3.5
Leaning Juniper Revenue YE June 2015	6,020 Ref 3.5

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Revenues:							
Other Electric Revenues	456	RES	490,686	WRG	4.884%	23,967	3.6.1
Wheeling Imbalance Expense	566	RES	(810,635)	SG	8.229%	(66,703)	3.6.2

Adjustment Detail:

Actual Wheeling Revenues 12 ME June 2015	88,465,312	B1
Total Adjustments	<u>490,686</u>	Above
Normalized Wheeling Revenues 12 ME June 2015	<u>88,955,998</u>	3.6.1

Description of Adjustment:

This adjustment reflects the normalized level of wheeling revenues for the base period, but adjusting the actual revenues for the 12 months ended June 2015 for normalizing differences. Imbalance penalty revenue and expense is removed to avoid any impact on regulated results.

PacifiCorp
Washington Expedited Rate Filing - June 2015
Wheeling Revenue

Customer	Total
Bonneville Power Administration	(4,309,304)
Basin Electric Power Cooperative	(49,711)
Black Hills, Inc.	(2,748,537)
Bonneville Power Administration	(5,620,335)
Cargill Power Markets, LLC	(109,026)
Constellation	(125,568)
Coral Power/Shell	(430,239)
Deseret Generation & Transmission Cooperative	(4,715,109)
Fall River Rural Electric Cooperative	(151,308)
Foot Creek III, LLC	(66,917)
Idaho Power Company	(1,325,438)
Morgan Stanley Capital Group, Inc.	(697,664)
Pacific Gas & Electric Company	(14,727,042)
Portland General Electric	(60,179)
Powerex Corporation	(16,084,050)
Iberdrola Renewables Inc.	(3,537,417)
Public Service Co of Colorado	(4,603)
Puget Sound Energy	(14,140)
Rainbow Energy Marketing	(21,401)
Sierra Pacific Power	(75,184)
State of South Dakota	(108,748)
TransAlta Energy	(409,397)
Tri-State Generation and Trans.	(636,431)
Utah Associated Municipal Power Systems	(14,116,513)
Utah Municipal Power Agency	(3,401,350)
Warm Springs	(119,700)
Western Area Power Administration	(72,239)
Western Area Power Administration	(3,364,536)
NextEra Energy Resources, LLC	(2,925,490)
Southern Calif Edison Com Direct	(3,597,848)
PPL Energy Plus, LLC	(40,080)
US Bureau of Reclamation	(52,441)
Moon Lake Electric Association	(19,262)
Eugene Water & Electric Board	(249,317)
Seattle City Light	3,524
Sempra Energy Solutions LLC	(418,540)
JPM Ventures Energy	(1,131,772)
Cryq Energy, Inc. (Raser Power Systems LLC/Intermountain)	(395,714)
Nevada	(11,514)
Sacramento Municipal Utility District	(856,511)
Macquarie Energy, LLC	(15,501)
Salt River Project	(718,261)
Black Hills/Colorado Electric Utility Company, L.P.	(13,295)
Eagle Energy Partners	(72)
The Energy Authority	(66,435)
Southern California PPA	(3,464)
Tenaska Power Services Co	(173,757)
Los Angeles Dept Water & Power	(43,151)
Powder River Energy Corp	(371)
Idaho Power - Power Supply Merchant	(6,577)
Public Service Co of New Mexico	(180)
Constellation NewEnergy, Inc.	(31,606)
City of Anaheim	(106,096)
Cowlitz	(155,073)
Accrual reserve for refund	-
Accruals and Adjustments	(334,423)
Actual Totals	(88,465,312)

Type	Description	
RES	Remove refunds and other out of period adjustments.	(2,073,381)
RES	Eliminate deferral fees due to contract changes	86,188
RES	Reverse unreserved use charges:Constellation	21,196
RES	Reverse unreserved use charges: Iberdrola.	1,946
RES	Reverse unreserved use charges: NextEra.	5,874
RES	Reverse unreserved use charges: Southern California Edison.	7,225
RES	Reverse unreserved use charges: JPM	637,776
RES	Reverse unreserved use charges:SCPPA	2,855
RES	Reverse unreserved use charges:Exelon	595
RES	Reverse network charges prior to July 2015	9,527
RES	Removal of imbalance penalties as penalties incurred are accrued and refunded to non-offending customers.	809,516
	Test Period Incremental Adjustments	(490,686)
	Accum Test Period Totals	(88,955,998)
		Ref 3.6
RES	Restating Adjustments (Normalize for out of period and one-time adj's)	(490,686)
		Ref 3.6

PacifiCorp
Washington Expedited Rate Filing - June 2015
Wheeling Revenue
Wheeling Imbalance Penalty Expense

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

	<u>505962</u>	<u>505964</u>	<u>Total</u>
Jul-14	86,491	96,111	182,603
Aug-14	95,839	73,431	169,270
Sep-14	85,459	79,264	164,723
Oct-14	72,621	76,701	149,322
Nov-14	62,522	82,196	144,719
Dec-14	-	-	-
Jan-15	-	-	-
Feb-15	-	-	-
Mar-15	-	-	-
Apr-15	-	-	-
May-15	-	-	-
Jun-15	-	-	-
	<u>402,933</u>	<u>407,703</u>	<u>810,635</u>

Ref. 3.6

	4.1	4.2	4.3	4.4	4.5	4.6
	Miscellaneous Expense & Revenue	General Wage Increase (Annualizing)	Legal Expenses	Irrigation Load Control Program	Remove Non- Recurring Entries	DSM Expense Removal
	Total Normalized					
1 Operating Revenues:						
2 General Business Revenues	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-
7						
8 Operating Expenses:						
9 Steam Production	19,104	-	19,104	-	-	-
10 Nuclear Production	-	-	-	-	-	-
11 Hydro Production	7,809	-	7,809	-	-	-
12 Other Power Supply	190,542	(533)	10,881	124,438	(2,513)	-
13 Transmission	(49,288)	(199,638)	5,303	2,529	-	139,885
14 Distribution	89,787	-	17,398	(8,290)	-	-
15 Customer Accounting	425,682	(64)	10,940	(63)	-	-
16 Customer Service & Info	(11,532,818)	(1,502)	1,716	-	(26)	(11,532,983)
17 Sales	-	-	-	-	-	-
18 Administrative & General	93,952	157,882	23,229	(219,624)	-	-
19 Total O&M Expenses	(10,755,230)	(43,855)	96,381	(101,011)	(2,539)	139,885
20 Depreciation	(132,826)	(132,826)	-	-	-	-
21 Amortization	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-
23 Income Taxes: Federal	3,806,876	57,895	(33,733)	35,354	889	(48,960)
24 State	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	11,268	11,268	-	-	-	-
28 Total Operating Expenses:	(7,069,912)	(107,519)	62,648	(65,657)	(1,650)	90,925
29						
30 Operating Rev For Return:	7,069,912	107,519	(62,648)	65,657	1,650	(90,925)
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	1.843%	0.028%	-0.016%	0.017%	0.000%	-0.024%
61 Estimated Price Change	(11,400,510)	(173,378)	101,022	(105,875)	(2,661)	146,620
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	10,876,788	165,413	(96,381)	101,011	2,539	(139,885)
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-
72 Income Before Tax	10,876,788	165,413	(96,381)	101,011	2,539	(139,885)
73						
74 State Income Taxes	-	-	-	-	-	-
75						
76 Taxable Income	10,876,788	165,413	(96,381)	101,011	2,539	(139,885)
77						
78 Federal Income Taxes	3,806,876	57,895	(33,733)	35,354	889	(48,960)

	4.7	4.8	4.9	4.10	0	0	0
	Insurance Expense	Advertising	Memberships & Subscriptions	Revenue- Sensitive/Uncollec tible Expense	0	0	0
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	58,270	-	-	-	-	-	-
13 Transmission	2,633	-	-	-	-	-	-
14 Distribution	80,679	-	-	-	-	-	-
15 Customer Accounting	-	-	-	414,869	-	-	-
16 Customer Service & Info	-	(23)	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	141,500	-	(9,036)	-	-	-	-
19 Total O&M Expenses	283,082	(23)	(9,036)	414,869	-	-	-
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	(99,079)	8	3,162	(145,204)	-	-	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	184,003	(15)	(5,873)	269,665	-	-	-
29							
30 Operating Rev For Return:	(184,003)	15	5,873	(269,665)	-	-	-
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	-0.048%	0.000%	0.002%	-0.070%	0.000%	0.000%	0.000%
61 Estimated Price Change	296,712	(24)	(9,471)	434,845	-	-	-
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	(283,082)	23	9,036	(414,869)	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	(283,082)	23	9,036	(414,869)	-	-	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	(283,082)	23	9,036	(414,869)	-	-	-
77							
78 Federal Income Taxes	(99,079)	8	3,162	(145,204)	-	-	-

	4.1	4.2	4.3	4.4	4.5	4.6
	Miscellaneous Expense & Revenue	General Wage Increase (Annualizing)	Legal Expenses	Irrigation Load Control Program	Remove Non- Recurring Entries	DSM Expense Removal
	Total Normalized					
1 Operating Revenues:						
2 General Business Revenues	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-
7						
8 Operating Expenses:						
9 Steam Production	19,104	-	19,104	-	-	-
10 Nuclear Production	-	-	-	-	-	-
11 Hydro Production	7,809	-	7,809	-	-	-
12 Other Power Supply	190,542	(533)	10,881	124,438	(2,513)	-
13 Transmission	(49,288)	(199,638)	5,303	2,529	-	139,885
14 Distribution	89,787	-	17,398	(8,290)	-	-
15 Customer Accounting	425,682	(64)	10,940	(63)	-	-
16 Customer Service & Info	(11,532,818)	(1,502)	1,716	-	(26)	(11,532,983)
17 Sales	-	-	-	-	-	-
18 Administrative & General	93,952	157,882	23,229	(219,624)	-	-
19 Total O&M Expenses	(10,755,230)	(43,855)	96,381	(101,011)	(2,539)	139,885
20 Depreciation	(132,826)	(132,826)	-	-	-	-
21 Amortization	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-
23 Income Taxes: Federal	3,806,876	57,895	(33,733)	35,354	889	(48,960)
24 State	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	11,268	11,268	-	-	-	-
28 Total Operating Expenses:	(7,069,912)	(107,519)	62,648	(65,657)	(1,650)	90,925
29						
30 Operating Rev For Return:	7,069,912	107,519	(62,648)	65,657	1,650	(90,925)
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	1.843%	0.028%	-0.016%	0.017%	0.000%	-0.024%
61 Estimated Price Change	(11,400,510)	(173,378)	101,022	(105,875)	(2,661)	146,620
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	10,876,788	165,413	(96,381)	101,011	2,539	(139,885)
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-
72 Income Before Tax	10,876,788	165,413	(96,381)	101,011	2,539	(139,885)
73						
74 State Income Taxes	-	-	-	-	-	-
75						
76 Taxable Income	10,876,788	165,413	(96,381)	101,011	2,539	(139,885)
77						
78 Federal Income Taxes	3,806,876	57,895	(33,733)	35,354	889	(48,960)

	4.7	4.8	4.9	4.10	0	0	0
	Insurance Expense	Advertising	Memberships & Subscriptions	Revenue- Sensitive/Uncollec- tible Expense	0	0	0
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	58,270	-	-	-	-	-	-
13 Transmission	2,633	-	-	-	-	-	-
14 Distribution	80,679	-	-	-	-	-	-
15 Customer Accounting	-	-	-	414,869	-	-	-
16 Customer Service & Info	-	(23)	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	141,500	-	(9,036)	-	-	-	-
19 Total O&M Expenses	283,082	(23)	(9,036)	414,869	-	-	-
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	(99,079)	8	3,162	(145,204)	-	-	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	184,003	(15)	(5,873)	269,665	-	-	-
29							
30 Operating Rev For Return:	(184,003)	15	5,873	(269,665)	-	-	-
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	-0.048%	0.000%	0.002%	-0.070%	0.000%	0.000%	0.000%
61 Estimated Price Change	296,712	(24)	(9,471)	434,845	-	-	-
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	(283,082)	23	9,036	(414,869)	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	(283,082)	23	9,036	(414,869)	-	-	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	(283,082)	23	9,036	(414,869)	-	-	-
77							
78 Federal Income Taxes	(99,079)	8	3,162	(145,204)	-	-	-

	4.1	4.2	4.3	4.4	4.5	4.6
	Miscellaneous Expense & Revenue	General Wage Increase (Annualizing)	Legal Expenses	Irrigation Load Control Program	Remove Non- Recurring Entries	DSM Expense Removal
	Total Normalized					
1 Operating Revenues:						
2 General Business Revenues	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-
7						
8 Operating Expenses:						
9 Steam Production	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	-	-
20 Depreciation	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-
23 Income Taxes: Federal	-	-	-	-	-	-
24 State	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-
28 Total Operating Expenses:	-	-	-	-	-	-
29						
30 Operating Rev For Return:	-	-	-	-	-	-
31						
32 Rate Base:						
33 Electric Plant In Service	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-
45						
46 Deductions:						
47 Accum Prov For Deprec	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-
49 Accum Def Income Tax	-	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-
54						
55 Total Deductions:	-	-	-	-	-	-
56						
57 Total Rate Base:	-	-	-	-	-	-
58						
59						
60 Estimated ROE impact	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
61 Estimated Price Change	-	-	-	-	-	-
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	-	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-
72 Income Before Tax	-	-	-	-	-	-
73						
74 State income Taxes	-	-	-	-	-	-
75						
76 Taxable Income	-	-	-	-	-	-
77						
78 Federal Income Taxes	-	-	-	-	-	-

	4.7	4.8	4.9	4.10	0	0	0
	Insurance Expense	Advertising	Memberships & Subscriptions	Revenue- Sensitive/Uncollec tible Expense	0	0	0
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	-	-	-
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than income	-	-	-	-	-	-	-
23 Income Taxes: Federal	-	-	-	-	-	-	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	-	-	-	-	-	-	-
29							
30 Operating Rev For Return:	-	-	-	-	-	-	-
31							
32 Rate Base:							
33 Electric Plant In Service	-	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-	-
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	-	-	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	-	-	-	-	-	-	-
56							
57 Total Rate Base:	-	-	-	-	-	-	-
58							
59							
60 Estimated ROE impact	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
61 Estimated Price Change	-	-	-	-	-	-	-
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	-	-	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	-	-	-	-	-	-	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	-	-	-	-	-	-	-
77							
78 Federal Income Taxes	-	-	-	-	-	-	-

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON</u> <u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Revenue:							
Gain on Property Sales	421	RES	(385,804)	CAGE	0.000%	-	
Gain on Property Sales	421	RES	172,865	SO	6.655%	11,504	
Gain on Property Sales	421	RES	(394)	OR	Situs	-	
Gain on Property Sales	421	RES	213,702	UT	Situs	-	
Gain on Property Sales	421	RES	(369)	NUTIL	0.000%	-	
			<u>-</u>			<u>11,504</u>	4.1.1
Loss on Property Sales	421	RES	(3,540)	SO	6.655%	(236)	
Loss on Property Sales	421	RES	3,540	CAGE	0.000%	-	
			<u>-</u>			<u>(236)</u>	4.1.1
Adjustment to Expense:							
Depreciation Expense	403SP	RES	(588,637)	CAGW	22.565%	(132,826)	
Amortization Expense	407	RES	588,637	OR	Situs	-	
Other Expenses	557	RES	(6,478)	SG	8.229%	(533)	
Transmission Expense	561	RES	(2,426,172)	SG	8.229%	(199,638)	
Customer Accounts	903	RES	(931)	CN	6.884%	(64)	
Customer Accounts	903	RES	(51,720)	OR	Situs	-	
Info. & Instructional Advertising	909	RES	(21,815)	CN	6.884%	(1,502)	
Info. & Instructional Advertising	909	RES	(9,671)	OR	Situs	-	
Office Supplies	921	RES	(23,710)	SO	6.655%	(1,578)	
Outside Services	923	RES	101,757	OR	Situs	-	
Outside Services	923	RES	(76,580)	SO	6.655%	(5,096)	
Regulatory Commission Expense	928	RES	36,702	CAEE	0.000%	-	
Regulatory Commission Expense	928	RES	(36,702)	SO	6.655%	(2,442)	
Duplicate Charges	929	RES	83,267	SO	6.655%	5,541	
Misc. General Expense	930	RES	2,426,172	SO	6.655%	161,457	
Total Miscellaneous General Expense Removal			<u>(5,881)</u>			<u>(176,681)</u>	4.1.1

Description of Adjustment:

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

PacifiCorp
Washington Expedited Rate Filing - June 2015
Miscellaneous Expense & Revenue

Description	FERC	Factor	Amt to Exclude
(Gain)/Loss on Sale of Utility Plant			
Gain on Property Sales	421	CAGE	385,804
Gain on Property Sales	421	SO	(172,865)
Gain on Property Sales	421	OR	394
Gain on Property Sales	421	UT	(213,702)
Gain on Property Sales	421	NUTIL	369
Loss on Property Sales	421	SO	3,540
Loss on Property Sales	421	CAGE	(3,540)
			-
Depreciation & Amortization Expense			
Depreciation Expense	403SP	CAGW	588,637
Amortization Expense	407	OR	(588,637)
			-
Operation & Maintenance Expense			
Other Expenses	557	SG	6,478
Transmission Expense	561	SG	2,426,172
			2,432,650
Administrative & General Expense			
Customer Accounts	903	CN	931
Customer Accounts	903	OR	51,720
Info. & Instructional Advertising	909	CN	21,815
Info. & Instructional Advertising	909	OR	9,671
Office Supplies	921	SO	23,710
Outside Services	923	OR	(101,757)
Outside Services	923	SO	76,580
Regulatory Commission Expense	928	CAEE	(36,702)
Regulatory Commission Expense	928	SO	36,702
Duplicate Charges	929	SO	(83,267)
Misc. General Expense	930	SO	(2,426,172)
			(2,426,770)
TOTAL MISC GENERAL EXPENSE REMOVED			5,881
			Ref. 4.1

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
Adjustment to Expense:							
Steam Operations	500	RES	389	CAEE	0.00%	-	
Steam Operations	500	RES	220,515	CAGE	0.00%	-	
Steam Operations	500	RES	7	CAGW	22.57%	2	
Steam Operations	500	RES	24,278	JBG	22.44%	5,447	
Steam Operations	500	RES	18	SG	8.23%	2	
Fuel Related-Non NPC	501	RES	5,977	CAEE	0.00%	-	
Fuel Related-Non NPC	501	RES	2,116	JBE	22.73%	481	
Fuel Related-Non NPC	501	RES	1,058	SE	7.68%	81	
Steam Maintenance	510	RES	104,361	CAGE	0.00%	-	
Steam Maintenance	510	RES	(267)	CAGW	22.57%	(60)	
Steam Maintenance	510	RES	58,614	JBG	22.44%	13,151	
Hydro Operations	535	RES	24,261	CAGE	0.00%	-	
Hydro Operations	535	RES	25,552	CAGW	22.57%	5,766	
Hydro Maintenance	541	RES	3,217	CAGE	0.00%	-	
Hydro Maintenance	541	RES	9,057	CAGW	22.57%	2,044	
Other Operations	546	RES	178	CAGE	0.00%	-	
Other Operations	546	RES	58	CAGW	22.57%	13	
Other Operations	549	RES	16,197	CAGE	0.00%	-	
Other Operations	549	RES	5,583	CAGW	22.57%	1,260	
Other Operations	549	RES	6,082	SG	8.23%	500	
Other Operations	549	RES	2	OR	Situs	-	
Other Maintenance	551	RES	6,427	CAGE	0.00%	-	
Other Maintenance	551	RES	2,921	CAGW	22.57%	659	
Other Power Supply Expenses	555	RES	31,523	CAGE	0.00%	-	
Other Power Supply Expenses	555	RES	437	CAGW	22.57%	99	
Other Power Supply Expenses	555	RES	5,328	JBG	22.44%	1,196	
Other Power Supply Expenses	555	RES	86,947	SG	8.23%	7,154	
Transmission Operations	560	RES	12,676	CAGE	0.00%	-	
Transmission Operations	560	RES	664	CAGW	22.57%	150	
Transmission Operations	560	RES	78	JBG	22.44%	17	
Transmission Operations	560	RES	49,562	SG	8.23%	4,078	
Transmission Maintenance	568	RES	(6,747)	CAGE	0.00%	-	
Transmission Maintenance	568	RES	165	CAGW	22.57%	37	
Transmission Maintenance	568	RES	257	JBG	22.44%	58	
Transmission Maintenance	568	RES	11,702	SG	8.23%	963	
Distribution Operations	580	RES	72,884	WA	Situs	5,184	
Distribution Operations	580	RES	74,008	SNPD	6.33%	4,685	
Distribution Maintenance	590	RES	118,399	WA	Situs	5,769	
Distribution Maintenance	590	RES	27,794	SNPD	6.33%	1,760	
Customer Accounts	901	RES	109,280	CN	6.88%	7,522	
Customer Accounts	901	RES	60,910	WA	Situs	3,418	
Customer Services	907	RES	8,362	CN	6.88%	576	
Customer Services	907	RES	177	OTHER	0.00%	-	
Customer Services	907	RES	19,539	WA	Situs	1,141	
Administrative & General	920	RES	7,854	WA	Situs	1,347	
Administrative & General	920	RES	328,812	SO	6.65%	21,882	
			<u>1,537,213</u>			<u>96,381</u>	
			Ref 4.2.2			Ref 4.2.7	

Description of Adjustment:

This adjustment annualizes the wage increases that occurred during the 12 months ended June 2015 for labor charged to operations and maintenance accounts. See page 4.2.1 for more information on how this adjustment was calculated.

PacifiCorp
Washington Expedited Rate Filing - June 2015
General Wage Increase Adjustment

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

The unadjusted and annualized (12 months ended June 2015) labor expenses are summarized on page 4.2.2. The following is an explanation of the procedures used to develop the labor expenses used in this adjustment.

1. Actual June 2015 total labor related expenses are identified on page 4.2.2.
2. Actual June 2015 expenses for regular time, overtime, and premium pay were identified by labor group and annualized to reflect wage increases during the base period. The restatement of labor calculations can be found on page 4.2.3.
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 4.2.8.
5. SERP related expenses are removed from the base period through the annualizing portion of this adjustment as reflected on page 4.2.2.

PacifiCorp
 Washington Expedited Rate Filing - June 2015
 General Wage Increase Adjustment

Account	Description	12 Months Ended June 2015	Annualizing 12 Months Ended June 2015	Adjustment	Ref.
5001XX	Regular Ordinary Time	420,731,462	425,272,710	4,541,248	
5002XX	Overtime	53,740,635	54,320,695	580,060	
5003XX	Premium Pay	6,822,546	6,896,186	73,640	
	Subtotal for Escalation	481,294,643	486,489,592	5,194,949	4.2.3
500410	Annual Incentive Plan	32,290,295	32,290,295	-	
580500	Payroll Tax Expense	36,668,113	37,038,725	370,612	4.2.8
580700	Payroll Tax Expense-Unemployment	3,371,178	3,371,178	-	
	Total Payroll Taxes	40,039,292	40,409,903	370,612	
501115	SERP Plan	3,308,233	-	(3,308,233)	
50112X	Medical	58,081,129	58,081,129	-	
5011XX	Pension	24,712,488	24,712,488	-	
50115X	Post Retirement	(4,043,010)	(4,043,010)	-	
5012XX	Stock/401(k)/ESOP	32,404,711	32,404,711	-	
xxxxx	All Other Labor and Benefit Items	26,816,664	26,816,664	-	
	Other Labor	141,280,215	137,971,982	(3,308,233)	
	Total Labor	694,904,445	697,161,773	2,257,327	4.2.5
	Non-Utility and Capitalized Labor	221,682,730	222,402,844	720,114	4.2.5
	Total Utility Labor	473,221,716	474,758,929	1,537,213	4.2.5

PacifiCorp
Washington Expedited Rate Filing - June 2015
General Wage Increase Adjustment
Escalation of Regular, Overtime, and Premium Labor
(Figures are in thousands)

Labor (12 Months Ended June 2015)

Acct	Account Desc.	Jul-14	Aug-14	Sep-14	Oct-14	Nov-14	Dec-14	Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	Total
5001XX	Reg/Overtime	37,988	33,486	34,841	36,852	32,183	36,750	35,203	33,032	35,835	36,253	33,857	35,071	420,731
5002XX	Overtime	4,664	4,766	4,327	4,926	4,480	5,265	3,356	4,475	4,282	5,066	3,878	4,457	53,741
5003XX	Premium Pay	708	653	494	566	564	639	349	373	489	930	449	608	6,823
Grand Total		42,760	38,885	39,662	42,344	37,227	42,654	38,908	37,680	40,606	42,250	38,183	40,136	481,295

Ref. 4.2.2
Ref. 4.2.2
Ref. 4.2.2
Ref. 4.2.2

Labor (12 Months Ended June 2015)

Group Code	Labor Group	Jul-14	Aug-14	Sep-14	Oct-14	Nov-14	Dec-14	Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	Total
2	Officer/Exempt	16,582	15,071	15,208	17,034	14,031	16,554	16,309	14,288	16,736	16,411	15,370	15,266	188,859
3	BEW 125	2,907	2,709	2,712	2,896	2,596	3,192	2,572	2,691	2,716	2,666	2,545	2,841	32,942
4	BEW 659	3,778	3,558	3,590	3,779	3,382	3,730	3,162	3,979	3,979	3,307	3,111	3,554	41,833
5	UWUA 197	158	150	153	189	171	184	161	156	145	149	130	154	1,879
8	UWUA 127	4,144	3,909	3,927	4,179	3,842	4,362	3,844	3,795	3,896	4,313	3,965	4,084	48,280
9	BEW 57 WY	58	49	46	44	40	43	50	43	51	56	56	67	603
11	BEW 57 PD	8,888	7,914	8,102	8,227	7,690	8,452	7,327	7,414	7,800	9,163	7,521	8,419	98,896
12	BEW 57 PS	3,972	3,491	3,903	4,286	3,567	3,985	3,369	3,391	3,966	3,968	3,456	3,610	45,004
13	PCCC Non-Exempt	673	624	627	612	573	671	651	637	595	628	591	646	7,529
15	BEW 57 CT	329	325	337	350	336	351	338	303	432	474	337	284	4,196
18	Non-Exempt	1,200	1,064	1,086	1,176	1,001	1,119	1,096	963	1,141	1,115	1,136	1,157	13,273
Grand Total		42,760	38,885	39,662	42,344	37,227	42,654	38,908	37,680	40,606	42,250	38,183	40,136	481,295

Annualizing Increase - July 2014 through June 2015^{1,2}

Group Code	Labor Group	Jul-14	Aug-14	Sep-14	Oct-14	Nov-14	Dec-14	Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15
2	Officer/Exempt							2.41%					
3	BEW 125											2.00%	
4	BEW 659												2.00%
5	UWUA 197												
8	UWUA 127												
9	BEW 57 WY	2.00%											
11	BEW 57 PD								2.00%				
12	BEW 57 PS												
13	PCCC Non-Exempt							2.20%					
15	BEW 57 CT												
18	Non-Exempt												2.20%

June 2015 Annualized Labor

Group Code	Labor Group	Jul-14	Aug-14	Sep-14	Oct-14	Nov-14	Dec-14	Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	Total
2	Officer/Exempt	16,982	15,434	15,574	17,445	14,369	16,953	16,309	14,288	16,736	16,411	15,370	15,266	191,136
3	BEW 125	2,907	2,709	2,712	2,896	2,596	3,192	2,572	2,691	2,716	2,666	2,545	2,841	32,942
4	BEW 659	3,653	3,629	3,662	3,626	3,450	3,805	3,225	4,059	3,900	3,373	3,111	3,554	42,537
5	UWUA 197	161	153	156	172	174	188	164	159	148	152	132	154	1,913
8	UWUA 127	4,227	3,987	4,005	4,179	3,842	4,362	3,844	3,795	3,896	4,313	3,965	4,084	48,520
9	BEW 57 WY	56	49	46	44	40	43	50	43	51	56	56	67	603
11	BEW 57 PD	9,046	8,072	8,264	8,391	7,844	8,621	7,473	7,414	7,800	9,163	7,521	8,419	98,027
12	BEW 57 PS	4,052	3,561	3,981	4,371	3,638	4,075	3,467	3,391	3,966	3,968	3,456	3,610	45,536
13	PCCC Non-Exempt	688	641	626	626	566	686	651	637	595	628	591	646	7,613
15	BEW 57 CT	336	331	344	357	342	356	344	303	432	474	284	337	4,244
18	Non-Exempt	1,226	1,110	1,087	1,202	1,023	1,143	1,096	963	1,141	1,115	1,136	1,157	13,419
Grand Total		43,625	39,673	40,466	43,126	37,903	43,426	39,196	37,763	40,671	42,319	38,186	40,136	486,490

¹Overall actual increases

²Increases 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, 2014 is shown as effective on January 1, 2015.

Total Company Basis						
Indicator	Actual		Annualizing Adjustment	Annualized		Ref.
	12 Months Ended June 2015	% Of Total		12 Months Ended June 2015		
500CAGE	67,884,043	9.77%	220,515	68,104,558		
500JBG	7,473,966	1.08%	24,278	7,498,244		
500SG	5,688	0.00%	18	5,707		
501CAEE	1,840,131	0.26%	5,977	1,846,108		
501JBE	651,466	0.09%	2,116	653,583		
501SE	325,824	0.05%	1,058	326,882		
500CAEE	119,827	0.02%	389	120,216		
500CAGW	2,140	0.00%	7	2,147		
510CAGE	32,126,887	4.62%	104,361	32,231,248		
510JBG	18,043,998	2.60%	58,614	18,102,612		
510CAGW	(82,230)	-0.01%	(267)	(82,497)		
535CAGE	7,468,677	1.07%	24,261	7,492,938		
535CAGW	7,865,932	1.13%	25,552	7,891,483		
541CAGE	990,353	0.14%	3,217	993,570		
541CAGW	2,788,049	0.40%	9,057	2,797,106		
546CAGE	54,802	0.01%	178	54,980		
546CAGW	17,719	0.00%	58	17,777		
549CAGE	4,986,210	0.72%	16,197	5,002,408		
549CAGW	1,718,633	0.25%	5,583	1,724,216		
549OR	505	0.00%	2	507		
549SG	1,872,311	0.27%	6,082	1,878,393		
551CAGE	1,978,478	0.28%	6,427	1,984,904		
551CAGW	899,294	0.13%	2,921	902,215		
557SG	26,766,065	3.85%	86,947	26,853,012		
557CAGE	9,704,036	1.40%	31,523	9,735,559		
557CAGW	134,530	0.02%	437	134,967		
557JBG	1,640,287	0.24%	5,328	1,645,615		
560CAGE	3,902,219	0.56%	12,676	3,914,895		
560CAGW	204,315	0.03%	664	204,979		
560SG	15,257,491	2.20%	49,562	15,307,053		
560JBG	23,951	0.00%	78	24,028		
568CAGE	(2,077,143)	-0.30%	(6,747)	(2,083,891)		
568CAGW	50,702	0.01%	165	50,867		
568SG	3,602,262	0.52%	11,702	3,613,964		
568JBG	79,030	0.01%	257	79,287		
580CA	769,363	0.11%	2,499	771,862		
580IDU	1,171,533	0.17%	3,806	1,175,339		
580OR	7,611,605	1.10%	24,726	7,636,330		
580SNPD	22,783,021	3.28%	74,008	22,857,030		
580UT	8,978,275	1.29%	29,165	9,007,440		
580WA	1,595,821	0.23%	5,184	1,601,005		
580WYP	2,099,729	0.30%	6,821	2,106,549		
580WYU	210,695	0.03%	684	211,379		
590CA	2,388,140	0.34%	7,758	2,395,898		
590IDU	2,338,721	0.34%	7,597	2,346,318		
590OR	11,729,861	1.69%	38,103	11,767,964		
590SNPD	8,556,256	1.23%	27,794	8,584,050		
590UT	15,203,315	2.19%	49,386	15,252,702		
590WA	1,776,048	0.26%	5,769	1,781,817		
590WYP	2,589,172	0.37%	8,411	2,597,583		
590WYU	423,248	0.06%	1,375	424,623		

Total Company Basis						
Indicator	Actual		Annualizing Adjustment	Annualized		Ref.
	12 Months Ended June 2015	% Of Total		12 Months Ended June 2015		
901CN	33,641,169	4.84%	109,280	33,750,449		
901WYP	1,161,283	0.17%	3,772	1,165,055		
901CA	1,040,862	0.15%	3,381	1,044,244		
901IDU	1,565,975	0.23%	5,087	1,571,062		
901OR	8,659,756	1.25%	28,130	8,687,886		
901UT	5,063,531	0.73%	16,448	5,079,979		
901WA	1,052,182	0.15%	3,418	1,055,600		
901WYU	207,321	0.03%	673	207,994		
907CN	2,574,116	0.37%	8,362	2,582,478		
907OR	1,679,460	0.24%	5,456	1,684,916		
907CA	52,704	0.01%	171	52,876		
907IDU	355,365	0.05%	1,154	356,519		
907OTHER	54,426	0.01%	177	54,602		
907UT	2,385,042	0.34%	7,748	2,392,789		
907WA	351,195	0.05%	1,141	352,335		
907WYP	1,191,315	0.17%	3,870	1,195,185		
920CA	32,109	0.00%	104	32,213		
920OR	484,963	0.07%	1,575	486,538		
920SO	101,222,866	14.57%	328,812	101,551,678		
920UT	507,734	0.07%	1,649	509,383		
920WA	414,778	0.06%	1,347	416,125		
920IDU	61,606	0.01%	200	61,806		
920WYP	920,417	0.13%	2,990	923,407		
920WYU	(3,710)	0.00%	(12)	(3,722)		
Utility Labor	473,221,715	68.10%	1,537,213	474,758,928		4.2.2
Non-Utility/Capital	221,682,730	31.90%	720,114	222,402,844		4.2.2
Total	694,904,445	100.00%	2,257,327	697,161,772		4.2.2

WA Allocated						
Indicator	WA %	Actual	% Of Total	Annualizing Adjustment	Annualized	Ref
		12 Months Ended June 2015			12 Months Ended June 2015	
500CAGE	0.0000%	-	0.00%	-	-	-
500JBG	22.4370%	1,676,934	5.65%	5,447	1,682,381	-
500SG	8.2285%	468	0.00%	2	470	-
501CAEE	0.0000%	-	0.00%	-	-	-
501JBE	22.7309%	148,084	0.50%	481	148,565	-
501SE	7.6801%	25,023	0.08%	81	25,105	-
500CAEE	0.0000%	-	0.00%	-	-	-
500CAGW	22.5651%	483	0.00%	2	484	-
510CAGE	0.0000%	-	0.00%	-	-	-
510JBG	22.4370%	4,048,533	13.65%	13,151	4,061,684	-
510CAGW	22.5651%	(18,555)	-0.06%	(60)	(18,615)	-
535CAGE	0.0000%	-	0.00%	-	-	-
535CAGW	22.5651%	1,774,952	5.98%	5,766	1,780,717	-
541CAGE	0.0000%	-	0.00%	-	-	-
541CAGW	22.5651%	629,125	2.12%	2,044	631,168	-
546CAGE	0.0000%	-	0.00%	-	-	-
546CAGW	22.5651%	3,998	0.01%	13	4,011	-
549CAGE	0.0000%	-	0.00%	-	-	-
549CAGW	22.5651%	387,810	1.31%	1,260	389,070	-
549OR	0.0000%	-	0.00%	-	-	-
549SG	8.2285%	154,064	0.52%	500	154,564	-
551CAGE	0.0000%	-	0.00%	-	-	-
551CAGW	22.5651%	202,926	0.68%	659	203,585	-
557SG	8.2285%	2,202,452	7.42%	7,154	2,209,606	-
557CAGE	0.0000%	-	0.00%	-	-	-
557CAGW	22.5651%	30,357	0.10%	99	30,455	-
557JBG	22.4370%	368,031	1.24%	1,196	369,227	-
560CAGE	0.0000%	-	0.00%	-	-	-
560CAGW	22.5651%	46,104	0.16%	150	46,254	-
560SG	8.2285%	1,255,466	4.23%	4,078	1,259,544	-
560JBG	22.4370%	5,374	0.02%	17	5,391	-
568CAGE	0.0000%	-	0.00%	-	-	-
568CAGW	22.5651%	11,441	0.04%	37	11,478	-
568SG	8.2285%	296,413	1.00%	963	297,376	-
568JBG	22.4370%	17,732	0.06%	58	17,790	-
580CA	0.0000%	-	0.00%	-	-	-
580IDU	0.0000%	-	0.00%	-	-	-
580OR	0.0000%	-	0.00%	-	-	-
580SNPD	6.3309%	1,442,367	4.86%	4,685	1,447,053	-
580UT	0.0000%	-	0.00%	-	-	-
580WA	100.0000%	1,595,821	5.38%	5,184	1,601,005	-
580WYP	0.0000%	-	0.00%	-	-	-
580WYU	0.0000%	-	0.00%	-	-	-
590CA	0.0000%	-	0.00%	-	-	-
590IDU	0.0000%	-	0.00%	-	-	-
590OR	0.0000%	-	0.00%	-	-	-
590SNPD	6.3309%	541,687	1.83%	1,760	543,447	-
590UT	0.0000%	-	0.00%	-	-	-
590WA	100.0000%	1,776,048	5.99%	5,769	1,781,817	-
590WYP	0.0000%	-	0.00%	-	-	-
590WYU	0.0000%	-	0.00%	-	-	-
901CN	6.8837%	2,315,749	7.80%	7,522	2,323,271	-
901WYP	0.0000%	-	0.00%	-	-	-
901CA	0.0000%	-	0.00%	-	-	-
901IDU	0.0000%	-	0.00%	-	-	-
901OR	0.0000%	-	0.00%	-	-	-
901UT	0.0000%	-	0.00%	-	-	-
901WA	100.0000%	1,052,182	3.55%	3,418	1,055,600	-
901WYU	0.0000%	-	0.00%	-	-	-
907CN	6.8837%	177,194	0.60%	576	177,769	-
907OR	0.0000%	-	0.00%	-	-	-
907CA	0.0000%	-	0.00%	-	-	-
907IDU	0.0000%	-	0.00%	-	-	-
907OTHER	0.0000%	-	0.00%	-	-	-
907UT	0.0000%	-	0.00%	-	-	-
907WA	100.0000%	351,195	1.18%	1,141	352,335	-
907WYP	0.0000%	-	0.00%	-	-	-
920CA	0.0000%	-	0.00%	-	-	-
920OR	0.0000%	-	0.00%	-	-	-
920SO	6.6548%	6,736,184	22.70%	21,882	6,758,066	-
920UT	0.0000%	-	0.00%	-	-	-
920WA	100.0000%	414,778	1.40%	1,347	416,125	-
920IDU	0.0000%	-	0.00%	-	-	-
920WYP	0.0000%	-	0.00%	-	-	-

WA Allocated						
Indicator	WA %	Actual 12 Months Ended June 2015	% Of Total	Annualizing Adjustment	Annualized 12 Months Ended June 2015	Ref
920WYU	0.0000%	-	0.00%	-	-	
Utility Labor		29,670,419	100.00%	96,381	29,766,800	4.2
Non-Utility/Capital		-	0.00%	-	-	
Total		29,670,419	100.00%	96,381	29,766,800	4.2

PacifiCorp
Washington Expedited Rate Filing - June 2015
General Wage Increase Adjustment
Payroll Tax Adjustment Calculation

	<u>Line No.</u>	<u>Ref</u>	<u>SOCIAL SEC</u>	<u>MEDICARE</u>	<u>TOTAL FICA TAX</u>	<u>Ref</u>
FICA Calculated on June 2015 Annualized Labor						
Restated Wages Adjustment	a		5,194,949	5,194,949		4.2.2
Restated Incentive Adjustment	b		-	-		
	c	a + b	5,194,949	5,194,949		
Percentage of eligible wages below limit	d		91.68%	97.26%		
Increase below limit	e	c * d	4,762,658	5,052,642		
Rate below limit	f		6.20%	1.45%		
Tax on increase below limit	g	e * f	295,285	73,263		
Percentage of eligible wages above limit	h		8.32%	2.74%		
Increase above limit	i	c * h	432,291	142,306		
Rate above limit	j		-	1.45%		
Tax on increase above limit	k	i * j	-	2,063		
Total FICA Tax on Annualized Labor		g + k	295,285	75,327	370,612	4.2.2

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON</u> <u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Reallocate Per Books Legal Expenses							
	557	RES	201,983	CAGE	0.000%	-	
	557	RES	896,663	CAGW	22.565%	202,333	
	557	RES	34,206	OR	0.000%	-	
	557	RES	(1,261,079)	SG	8.229%	(103,768)	
	557	RES	24,316	SO	6.655%	1,618	
	557	RES	26,626	UT	Situs	-	
	557	RES	21,420	WA	Situs	21,420	
	557	RES	6,500	CA	Situs	-	
	557	RES	36,870	WY-ALL	Situs	-	
	557	RES	10,835	JBE	22.731%	2,463	
	557	RES	1,660	JBG	22.437%	372	
	566	RES	(30,729)	CAGE	0.000%	-	
	566	RES	30,729	SG	8.229%	2,529	
	588	RES	(130,950)	SNPD	6.331%	(8,290)	
	588	RES	66	CAGE	0.000%	-	
	588	RES	79,631	UT	Situs	-	
	588	RES	51,253	WYP	Situs	-	
	905	RES	920	CAGE	0.000%	-	
	905	RES	(920)	CN	6.884%	(63)	
	923	RES	49,976	SG	8.229%	4,112	
	923	RES	132,924	CAGE	0.000%	-	
	923	RES	124,574	CAGW	22.565%	28,110	
	923	RES	47,179	ID	Situs	-	
	923	RES	3,240	NUTIL	0.000%	-	
	923	RES	(21,003)	OR	Situs	-	
	923	RES	(1,174,978)	SO	6.655%	(78,193)	
	923	RES	837,627	UT	0.000%	-	
	925	RES	1,650	CA	Situs	-	
	925	RES	37,966	OR	Situs	-	
	925	RES	(1,808,101)	SO	6.655%	(120,326)	
	925	RES	1,768,946	UT	Situs	-	
	928	RES	(986,656)	SO	6.655%	(65,660)	
	928	RES	149,871	SG	8.229%	12,332	
	928	RES	836,538	UT	Situs	-	
	928	RES	248	WY-ALL	Situs	-	
			<u>-</u>			<u>(101,011)</u>	4.3.1

Description of Adjustment:

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

		Total Company			WA-allocated	
FERC	Factor	Legal Expenses As Booked	Legal Expenses to Re-allocate	Alloc. Factors %	Legal Expenses to Re-allocate	
408	NUTIL	832	(832)	0.0000%	-	
408	UT	-	832	0.0000%	-	
426	NUTIL	662,174	(177,521)	0.0000%	-	
426	OR	-	177,521	0.0000%	-	
501	CAEE	1,369,849	-	0.0000%	-	
535	CAGW	459	-	22.5651%	-	
537	CAGW	6,925	-	22.5651%	-	
549	CAGW	267	-	22.5651%	-	
557	CAGE	14,964	201,983	0.0000%	-	
557	CAGW	-	896,663	22.5651%	202,333	
557	OR	-	34,206	0.0000%	-	
557	SG	3,509,923	(1,261,079)	8.2285%	(103,768)	
557	SO	-	24,316	6.6548%	1,618	
557	UT	-	26,626	0.0000%	-	
557	WA	-	21,420	100.0000%	21,420	
557	CA	-	6,500	0.0000%	-	
557	WYP	-	36,870	0.0000%	-	
557	JBE	-	10,835	22.7309%	2,463	
557	JBG	-	1,660	22.4370%	372	
560	SG	42,051	-	8.2285%	-	
561	SG	18,045	-	8.2285%	-	
566	CAGE	-	(30,729)	0.0000%	-	
566	SG	(41,886)	30,729	8.2285%	2,529	
588	SNPD	212,613	(130,950)	6.3309%	(8,290)	
588	CAGE	-	66	0.0000%	-	
588	UT	-	79,631	0.0000%	-	
588	WYP	-	51,253	0.0000%	-	
903	CN	25,900	-	6.8837%	-	
905	CAGE	-	920	0.0000%	-	
905	CN	13,735	(920)	6.8837%	(63)	
908	WA	1,407	-	100.0000%	-	
923	CA	105	-	0.0000%	-	
923	CAGE	-	132,924	0.0000%	-	
923	CAGW	-	124,574	22.5651%	28,110	
923	IDU	-	47,179	0.0000%	-	
923	NUTIL	-	3,240	0.0000%	-	
923	OR	183,261	(21,003)	0.0000%	-	
923	SO	1,657,859	(1,174,978)	6.6548%	(78,193)	
923	UT	-	837,627	0.0000%	-	
923	SG	-	49,976	8.2285%	4,112	
923	WA	146,957	-	100.0000%	-	
925	CA	-	1,650	0.0000%	-	
925	OR	-	37,966	0.0000%	-	
925	SO	1,885,156	(1,808,101)	6.6548%	(120,326)	
925	UT	-	1,768,946	0.0000%	-	
928	CA	241,009	-	0.0000%	-	
928	IDU	23,145	-	0.0000%	-	
928	OR	318,580	-	0.0000%	-	
928	SO	1,242,697	(986,656)	6.6548%	(65,660)	
928	SG	-	149,871	8.2285%	12,332	
928	UT	605,153	836,538	0.0000%	-	
928	WA	717,092	-	100.0000%	-	
928	WYP	269,493	248	0.0000%	-	
Total		13,127,723	-		(101,011)	

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON</u> <u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Other Purchased Power	557	RES	(30,543)	SG	8.229%	(2,513)	4.4.1
Other Purchased Power	557	RES	(5,053,405)	CAGE	0.000%	-	4.4.1
Other Purchased Power	557	RES	5,083,948	ID	Situs	-	4.4.1
Advertising	909	RES	(371)	CN	6.884%	(26)	4.4.1
Advertising	909	RES	371	ID	Situs	-	4.4.1
			<u>-</u>			<u>(2,539)</u>	

Description of Adjustment:

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

PacifiCorp
Washington Expedited Rate Filing - June 2015
Idaho Irrigation Load Control Program

	<u>FERC</u> <u>Account</u>	<u>Factor</u>	<u>Amount</u>	
Idaho Irrigation Load Control Incentive Payments	557	CAGE	5,053,405	Ref. 4.4
Irrigation Load Control Program Costs	557	SG	30,543	Ref. 4.4
Club/Organization Membership and Expense	909	CN	371	Ref. 4.4
			<u>5,084,320</u>	

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
1) Reversal of Prior Period Write-Off	573	RES	1,700,000	SG	8.229%	139,885	4.5.1

Description of Adjustment

An entry was made to an expense account during the 12 months ended June 2015 relating to an out-of-period adjustment. This transaction is removed to normalize test period results. A description of this item is provided on page 4.5.1.

No.	Postg Date	Text	FERC Acct	Factor	Amount as Booked	Reference
1	10/31/2014	Prior Period Write-Off Reversal: In Oct-14, an accounting entry was posted to reverse a reserve amount previously written-off for the Wallula McNary Line project. The original write-off was recorded in Sept-12. This adjustment is being removed as it pertains to an out-of-period adjustment made in the current reporting period.	573	SG	(1,700,000)	Ref 4.5

Total (1,700,000)

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Remove DSM Amortization Expense	908	RES	(2,859,665)	CA	Situs	-	
	908	RES	(3,717,552)	ID	Situs	-	
	908	RES	(23,952,279)	OR	Situs	-	
	908	RES	(62,162,442)	UT	Situs	-	
	908	RES	(11,532,983)	WA	Situs	(11,532,983)	
	908	RES	(5,617,648)	WY-All	Situs	-	
			<u>(109,842,568)</u>			<u>(11,532,983)</u>	4.6.1

Description of Adjustment:

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

Remove DSM Amortization Expense:

<u>FERC Account</u>	<u>Description</u>	<u>Allocation</u>	<u>DSM Amortization</u>	
908	Amortization Expense	CA	2,859,665	
908	Amortization Expense	ID	3,717,552	
908	Amortization Expense	OR	23,952,279	
908	Amortization Expense	UT	62,162,442	
908	Amortization Expense	WA	11,532,983	
908	Amortization Expense	WY	5,617,648	
			<u>109,842,568</u>	Ref. 4.6

	<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:							
Adj. Liability Ins. expense to 6-year avg.	925	RES	2,126,283	SO	6.655%	141,500	4.7.1
<u>Adjust Property Damage expense to 6-year avg:</u>							
Property Insurance - Transmission	571	RES	11,669	CAGW	22.565%	2,633	4.7.2
Property Insurance - WA Distribution	593	RES	80,679	WA	Situs	80,679	4.7.2
Property Insurance - Non-T&D	553	RES	258,230	CAGW	22.565%	58,270	4.7.2

Description of Adjustment

This adjustment normalizes injury and damages expense and property damage expense to reflect a six-year average, consistent with the methodology agreed to in UE-111190. 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 relevant incidents.

PacifiCorp
 Washington Expedited Rate Filing - June 2015
 Insurance Expense
 Liability Insurance Expense Based on a Six-Year Average

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

<u>Year</u>	<u>Accrual</u>	<u>Amount Not Requested</u>	<u>Commercial Reimbursement</u>	<u>Net Expense</u>
12 ME June 2010	3,911,824		-	3,911,824
12 ME June 2011	5,199,392		-	5,199,392
12 ME June 2012	11,837,587	(3,000,000)	-	8,837,587
12 ME June 2013	53,383,924	(48,000,000)	-	5,383,924
12 ME June 2014	18,461,414	(14,838,593)	-	3,622,821
12 ME June 2015	18,457,160	(16,228,767)	-	2,228,393
			Six-year average	<u>4,863,990</u>
			Amount in base period	<u>2,737,708</u>
			Adjustment	<u>2,126,283</u>
				Ref 4.7

PacifiCorp
 Washington Expedited Rate Filing - June 2015
 Insurance Expense
 Property Damage Based on a Six-Year Average

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

	<u>WA Dist.</u>	<u>WCA Trans.</u>	<u>WCA Non T&D</u>
<u>Six-year average</u>			
Apr 2009 - Mar 2010	246,685	1,058,872	847,444
Apr 2010 - Mar 2011	591,239	335,721	278,384
Apr 2011 - Mar 2012	509,654	358,979	99,632
Apr 2012 - Mar 2013	657,774	269,611	147,728
April 2013 - Mar 2014	1,227,628	171,900	533,488
April 2014 - Mar 2015	413,998	410,137	44,906
6-Year Average	607,830	434,203	325,264
<u>Actual 12 Months Ended June 2015</u>			
July 2014 - June 2015	527,151	422,534	67,034
Difference in six-year average and 12 ME June 2015	80,679	11,669	258,230
	Ref 4.7	Ref 4.7	Ref 4.7

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON</u> <u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Advertising Expense - Removal	909	RES	(3,021)	CN	6.884%	(208)	4.8.1
Advertising Expense - Removal	930	RES	-	SO	6.655%	-	4.8.1
Advertising Expense - Reallocation	909	RES	(117,583)	CN	6.884%	(8,094)	4.8.1
Washington Advertising Expense	909	RES	6,456	WA	Situs	6,456	4.8.1
Oregon Advertising Expense	909	RES	1,119	OR	Situs	-	4.8.1
California Advertising Expense	909	RES	47,503	CA	Situs	-	4.8.1
Idaho Advertising Expense	909	RES	2,316	ID	Situs	-	4.8.1
Wyoming Advertising Expense	909	RES	7,755	WY-ALL	Situs	-	4.8.1
Utah Advertising Expense	909	RES	22,536	UT	Situs	-	4.8.1
RMP Advertising Expense	909	RES	21,820	CAGE	0.000%	-	
PP Advertising Expense	909	RES	8,079	CAGW	22.565%	1,823	
			<u>(3,021)</u>			<u>(23)</u>	

Description of Adjustment

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

For all system-allocated advertising expenses incurred during the 12 months ended June 2015, this adjustment situs-assigns any costs that can be attributed to a specific jurisdiction.

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

TYPE	FERC Acct	SAP Acct	SAP Acct description	Factor	Total Company
RES	9090000	530022	Informational Advertising Services	CN	3,021
					<u>3,021</u>

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

TYPE	FERC Acct	SAP Acct	SAP Acct description	Factor	Total Company
RES	9090000	530022	Informational Advertising Services	CN	117,583
					<u>117,583</u>

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

TYPE	FERC Acct	SAP Acct	SAP Acct description	Factor	Total Company
RES	9090000	530022	Informational Advertising Services	WA	6,456
RES	9090000	530022	Informational Advertising Services	OR	1,119
RES	9090000	530022	Informational Advertising Services	CA	47,503
RES	9090000	530022	Informational Advertising Services	IDU	2,316
RES	9090000	530022	Informational Advertising Services	WYP	7,755
RES	9090000	530022	Informational Advertising Services	UT	22,536
RES	9090000	530022	Informational Advertising Services	CAGE	21,820
RES	9090000	530022	Informational Advertising Services	CAGW	8,079
					<u>117,583</u>

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON</u> <u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Remove:							
Memberships As Booked	930	RES	(1,707,505)	SO	6.6548%	(113,631)	4.9.5
Memberships As Booked	930	RES	(10,027)	WA	Situs	(10,027)	4.9.5
Total			<u>(1,717,532)</u>			<u>(123,658)</u>	
Add Back:							
Memberships on State Specific Factors	930	RES	1,254,920	SO	6.6548%	83,512	4.9.5
Memberships on State Specific Factors	930	RES	3,693	CA	Situs	-	
Memberships on State Specific Factors	930	RES	352,103	OR	Situs	-	
Memberships on State Specific Factors	930	RES	31,110	WA	Situs	31,110	4.9.5
Memberships on State Specific Factors	930	RES	50,389	UT	Situs	-	
Memberships on State Specific Factors	930	RES	4,186	ID	Situs	-	
Memberships on State Specific Factors	930	RES	21,131	WY - ALL	Situs	-	
Total			<u>1,717,532</u>			<u>114,622</u>	
			<u>-</u>			<u>(9,036)</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 June 2015, this adjustment situs-assigns any costs attributable to a specific jurisdiction.

PacifiCorp
Washington Expedited Rate Filing - June 2015
Memberships and Subscriptions

FERC Account	SAP Account	Vendor Name	Factor As Booked	Situs Reallocated	Amount	SO or WA Amounts to be Reallocated
National and Regional Trade Memberships						
930.2	545550	2015 GOSH Conference Sponsorship	SO	OR	2,500	2,500
930.2	545550	Albany Area Chamber of Commerce	SO	OR	2,004	2,004
930.2	545550	Albany Downtown Association	SO	OR	175	175
930.2	545550	Albany-Millersburg Economic Development Corporation	SO	OR	1,500	1,500
930.2	553110	Alberta Main Street	OR	OR	2,500	-
930.2	553110	Albina Opportunity Corporation	OR	OR	5,000	-
930.2	545550	American Fork Chamber of Commerce	SO	UT	550	550
930.2	545550	American Leadership Forum of Oregon	SO	OR	5,000	5,000
930.2	545550	American Wind Energy Association	SO	SO	13,337	13,337
930.2	545550	Arlington Club	SO	OR	1,580	1,580
930.2	545550	Associated Oregon Industries	SO	OR	28,840	28,840
930.2	545550	Associated Oregon Utilities	SO	OR	28,000	28,000
930.2	545550	Associated Taxpayers of Idaho	SO	ID	850	850
930.2	545550	Association of Idaho Cities	SO	ID	300	300
930.2	545550	Association of Oregon Counties	SO	OR	1,000	1,000
930.2	545550	Association of State Dam Safety Officials	SO	SO	370	370
930.2	545550	Association of Washington Cities	SO	WA	1,000	1,000
930.2	545550	Astoria Downtown Historic Distric Association	SO	ID	500	500
930.2	545550	Basin Area Chamber of Commerce	SO	WYP	180	180
930.2	545550	Bay Area Chamber of Commerce	SO	CA	1,328	1,328
930.2	553110	Bay Area Chamber of Commerce	OR	OR	325	-
930.2	545550	Bend Chamber of Commerce	SO	OR	1,314	1,314
930.2	553110	Box Elder Development Alliance	UT	UT	1,000	-
930.2	545550	Breakfast Exchange Club of Ogden	SO	UT	600	600
930.2	545550	Brigham City Chamber of Commerce	SO	UT	240	240
930.2	545550	Brownsville Chamber of Commerce	SO	OR	150	150
930.2	545550	Buffalo Chamber of Commerce	SO	WYP	1,750	1,750
930.2	545550	Butte County Chamber of Commerce	SO	CA	50	50
930.2	545550	Butte Valley Chamber of Commerce	SO	CA	30	30
930.2	545550	Cache Chamber of Commerce	SO	UT	608	608
930.2	553110	Cache Chamber of Commerce	UT	UT	3,000	-
930.2	545550	California Association for Local Economic Development	SO	CA	785	785
930.2	545550	California Utilities Emergency Association	SO	CA	500	500
930.2	545550	Cannon Beach Chamber of Commerce	SO	OR	310	310
930.2	545550	Carbon County Chamber of Commerce	SO	WYP	675	675
930.2	553110	Carbon County Economic Development Corporation	IDU	WYP	3,000	-
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	CDD Business Development Corporation	OR	OR	500	-
930.2	545550	Cedar City Chamber of Commerce	SO	UT	525	525
930.2	553110	Central Northeast Neighbors	OR	OR	2,000	-
930.2	545550	Central Oregon Builders Association	SO	OR	415	415
930.2	545550	Central Point Chamber of Commerce	SO	OR	250	250
930.2	545550	Central Washington Homebuilders, Inc.	SO	WA	464	464
930.2	545550	Chamber of Medford and Jackson County	SO	OR	2,043	2,043
930.2	545550	ChamberWest Regional Chamber of Commerce	SO	UT	1,000	1,000
930.2	545550	Cheyenne Rotary Club	SO	WYP	200	200
930.2	545550	City Club of Portland	OR	OR	190	-
930.2	553110	City of Corvallis, Parks and Recreation	OR	OR	2,000	-
930.2	553110	City of Rexburg	IDU	ID	2,000	-
930.2	545550	Clapstop Economic Development Resources	SO	OR	5,000	5,000
930.2	553110	Clapstop Economic Development Resources	OR	OR	1,000	-
930.2	553110	Clark County Economic Development	UT	WA	500	-
930.2	545550	Cody Country Chamber of Commerce	SO	WYP	495	495
930.2	545550	Columbia Corridor Association	SO	OR	3,000	3,000
930.2	545550	Columbia-Willamette Compensation Group	SO	SO	150	150
930.2	553110	Converse Area New Development Organization	WYP	WYP	2,000	-
930.2	545550	Coquille Chamber of Commerce	SO	OR	145	145
930.2	545550	Corvallis Chamber of Commerce	SO	OR	2,000	2,000
930.2	553110	Corvallis Chamber of Commerce	OR	OR	1,500	-
930.2	545550	Cottage Grove Chamber of Commerce	SO	OR	825	825
930.2	545550	Creswell Chamber of Commerce	SO	OR	115	115
930.2	545550	Crooked River Ranch Chamber of Commerce	SO	OR	140	140
930.2	545550	Dallas Area Chamber of Commerce	SO	OR	495	495
930.2	545550	Davis Chamber of Commerce	SO	UT	3,695	3,695
930.2	545550	Dayton Chamber of Commerce	SO	WA	400	400
930.2	545550	Del Norte Chamber of Commerce	SO	OR	530	530
930.2	553110	Del Norte Chamber of Commerce	CA	CA	750	-

PacifiCorp
Washington Expedited Rate Filing - June 2015
Memberships and Subscriptions

FERC Account	SAP Account	Vendor Name	Factor As Booked	Situs Reallocated	Amount	SO or WA Amounts to be Reallocated
930.2	545550	Douglas Rotary International	SO	SO	130	130
930.2	545550	Douglas Timer Operators, Inc.	SO	OR	570	570
930.2	545550	Downtown Corvallis Association	SO	OR	150	150
930.2	545550	Drive Oregon	SO	OR	2,000	2,000
930.2	545550	Dunsmuir Chamber of Commerce	SO	OR	100	100
930.2	553110	Eagle Mountain City Economic Development	UT	UT	500	-
930.2	553110	Eastern Idaho Economic Development Partners	IDU	ID	5,000	-
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	Equal Employment Advisory Council	SO	SO	6,061	6,061
930.2	545550	Evanston Chamber of Commerce	SO	WYP	1,000	1,000
930.2	545550	Evanston Rotary Club	SO	WYP	190	190
930.2	545550	Five Trails Rotary Club	SO	WYP	588	588
930.2	553110	Four County Alliance of Southeastern Idaho	IDU	ID	1,500	-
930.2	553110	Four County Economic Development Corporation	OR	OR	10,000	-
930.2	545550	Gateway Area Business Association	SO	OR	100	100
930.2	545550	Governors Wind Energy Coalition	SO	SO	1,250	1,250
930.2	545550	Granger Chamber of Commerce	SO	WA	225	225
930.2	545550	Grants Pass Josephine County Chamber of Commerce	SO	OR	1,000	1,000
930.2	545550	Greater Idaho Falls Chamber of Commerce	SO	ID	500	500
930.2	545550	Greater Medford Rotary	SO	OR	600	600
930.2	545550	Greater Smithfield Chamber of Commerce	SO	UT	100	100
930.2	545550	Greater Wapato Chamber of Commerce	SO	WA	250	250
930.2	545550	Greater Yakima Chamber of Commerce	SO	WA	3,797	3,797
930.2	545550	Green River Chamber of Commerce	SO	WYP	550	550
930.2	545550	Greybull Area Chamber of Commerce	SO	WYP	255	255
930.2	553110	Grow Idaho Falls, Inc.	IDU	ID	1,500	-
930.2	545550	Hispanic Metro Chamber of Commerce	SO	OR	1,500	1,500
930.2	545550	Hood River Chamber of Commerce	SO	OR	325	325
930.2	545550	Idaho Association of Counties	SO	ID	350	350
930.2	553110	Idaho Department of Commerce	IDU	ID	2,000	-
930.2	545550	Idaho Economic Development Association	SO	ID	1,000	1,000
930.2	553110	Idaho Economic Development Association	IDU	ID	3,500	-
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 Chamber of Commerce	OR	OR	2,000	-
930.2	553110	KBJ Economic Development Joint Powers Board	WYP	WYP	2,000	-
930.2	545550	Klamath Basin Home Builders Association	SO	OR	395	395
930.2	545550	Klamath Basin Sunrise Rotary	SO	OR	146	146
930.2	545550	Klamath County Chamber of Commerce	SO	OR	772	772
930.2	545550	Klamath County Economic Development Association	SO	OR	5,000	5,000
930.2	553110	Klamath County Economic Development Association	OR	OR	5,000	-
930.2	545550	Klamath Falls Downtown Association	SO	OR	500	500
930.2	545550	Lake County Chamber of Commerce	SO	OR	300	300
930.2	545550	Lander Chamber of Commerce	SO	WYP	686	686
930.2	545550	Laramie Area Chamber of Commerce	SO	WYP	1,000	1,000
930.2	553110	Laramie Economic Development Corporation	WYP	WYP	4,000	-
930.2	545550	League of Oregon Cities	SO	OR	400	400
930.2	545550	Lebanon Area Chamber of Commerce	SO	OR	750	750
930.2	545550	Lincoln City Chamber of Commerce	SO	OR	395	395
930.2	545550	Lincoln County Utility Coordinating Council	OR	OR	125	-
930.2	545550	Lincoln County Utility Coordinating Council	SO	OR	(11)	(11)
930.2	545550	Linkville Kiwanis Club	SO	CA	110	110
930.2	545550	Linn-Benton Utilities Coordinating Council	SO	OR	175	175
930.2	553110	Logan Small Business Development Center	UT	UT	1,000	-
930.2	553110	Lost Rivers Economic Development	IDU	ID	150	-
930.2	545550	Lovell Area Chamber of Commerce	SO	WYP	300	300
930.2	553110	Madison Economic Partners	IDU	ID	1,000	-
930.2	545550	Madras-Jefferson County Chamber of Commerce	SO	OR	385	385
930.2	545550	Medford Rogue Rotary	SO	OR	220	220
930.2	545550	Metro Medford Downtown Association	SO	OR	300	300
930.2	545550	Mid-Willamette Utility Coordinating Council	SO	OR	52	52
930.2	545550	Monmouth-Independence Chamber of Commerce	SO	OR	917	917
930.2	545550	Mt. Shasta Chamber of Commerce	SO	CA	165	165
930.2	545550	Mt. Shasta Rotary Club	SO	CA	375	375
930.2	545550	Myrtle Creek, Tri City Area Chamber of Commerce	SO	OR	100	100
930.2	545550	National Safety Council Membership	SO	SO	2,544	2,544
930.2	545550	North Santiam Chamber of Commerce	SO	OR	500	500

PacifiCorp
Washington Expedited Rate Filing - June 2015
Memberships and Subscriptions

FERC Account	SAP Account	Vendor Name	Factor As		Amount	SO or WA Amounts to be	
			Booked	Situs Reallocated		Reallocated	
930.2	553110	North-Northeast Business Association	OR	OR	2,500		-
930.2	545550	Nothwest Hydroelectric Association	SO	SO	1,000		1,000
930.2	545550	Oregon Business Association	SO	OR	13,900		13,900
930.2	545550	Oregon Business Council	SO	OR	12,488		12,488
930.2	545550	Oregon Business Plan	SO	OR	12,244		12,244
930.2	545550	Oregon Economic Development Association	SO	OR	5,000		5,000
930.2	553110	Oregon Economic Development Association	OR	OR	3,500		-
930.2	545550	Oregon Newspaper Publishers Association	SO	OR	350		350
930.2	545550	Oregon Sports Authority	SO	OR	5,000		5,000
930.2	545550	Oregon State University - Utility Wood Pole Research Cooperative	SO	OR	15,000		15,000
930.2	553110	Oregon Tourism Commission d/b/a Travel Oregon	OR	OR	5,000		-
930.2	545550	Pacific Northwest Utilities Conference	SO	OR	76,400		76,400
930.2	545550	Park City, UT Chamber Bureau	SO	UT	229		229
930.2	545550	Partnership for Science and Technology	SO	SO	500		500
930.2	545550	Pendleton Chamber of Commerce	SO	OR	635		635
930.2	545550	Philomath Chamber of Commerce	SO	OR	125		125
930.2	545550	Pomeroy Chamber of Commerce	SO	WA	150		150
930.2	553110	Port of Columbia	WA	WA	3,000		3,000
930.2	545550	Portland Bus Alliance Charitable Institute	SO	OR	37,300		37,300
930.2	545550	Powell Rotary Club	SO	WYP	600		600
930.2	545550	Powell Valley Chamber of Commerce	SO	WYP	750		750
930.2	553110	Princeville Chamber of Commerce	OR	OR	250		-
930.2	545550	Princeville-Cook County Chamber of Commerce	SO	OR	230		230
930.2	545550	Rawlins-Carbon County Chamber of Commerce	SO	WYP	225		225
930.2	545550	Redmond Chamber of Commerce	SO	OR	210		210
930.2	545550	Redmond Economic Development	SO	OR	5,000		5,000
930.2	553110	Redmond Economic Development	OR	OR	2,000		-
930.2	545550	Redmond Executive Association	SO	OR	400		400
930.2	553110	Region IV Development Association	IDU	ID	500		-
930.2	545550	Rexburg Area Chamber of Commerce	SO	ID	396		396
930.2	545550	Rexburg Rotary Club	SO	ID	140		140
930.2	545550	Richmond Chamber of Commerce	SO	CA	250		250
930.2	545550	Richmond Lions Club	SO	UT	400		400
930.2	545550	Rigby Chamber of Commerce	SO	ID	100		100
930.2	545550	Riverton Chamber of Commerce	SO	WYP	924		924
930.2	545550	Riverton Rotary Club	SO	UT	640		640
930.2	545550	Rock Springs Chamber of Commerce	SO	WYP	2,875		2,875
930.2	545550	Rocky Mountain Electrical League	SO	SO	18,000		18,000
930.2	545550	Rogue River Chamber of Commerce	SO	OR	69		69
930.2	545550	Roseburg Area Chamber of Commerce	SO	OR	990		990
930.2	545550	Roseburg Rotary International	SO	OR	95		95
930.2	545550	Rotary Club of Albany	SO	OR	270		270
930.2	545550	Rotary Club of Albina	SO	OR	860		860
930.2	545550	Rotary Club of Bend	SO	OR	246		246
930.2	545550	Rotary Club of Grants Pass	SO	OR	450		450
930.2	545550	Rotary Club of Greater Medford	SO	OR	600		600
930.2	545550	Rotary Club of Lincoln City	SO	OR	321		321
930.2	545550	Rotary Club of Rogue Valley	SO	OR	210		210
930.2	545550	Rotary Club of Roseburg	SO	OR	133		133
930.2	545550	Rotary Club of Salt Lake City	SO	UT	352		352
930.2	545550	Rotary Club of Sutherlin	SO	OR	275		275
930.2	545550	Rotary Club of Worland	SO	WYP	133		133
930.2	545550	Round-Up City Development Corporation	SO	OR	500		500
930.2	553110	Rural Development Initiatives	OR	OR	2,000		-
930.2	545550	Salina Chamber of Commerce	SO	UT	50		50
930.2	545550	Salt Lake Area Chamber of Commerce	SO	UT	27,000		27,000
930.2	545550	Sandy Area Chamber of Commerce	SO	OR	2,750		2,750
930.2	545550	Selah Chamber of Commerce	SO	WA	250		250
930.2	553110	Siskiyou County Economic Development Council	CA	CA	5,000		-
930.2	553110	Six County Association of Government	UT	UT	1,000		-
930.2	545550	SNL Financial	SO	SO	2,616		2,616
930.2	545550	Solar Electric Power Association	SO	SO	2,500		2,500
930.2	545550	South Coast Development Council	SO	OR	5,000		5,000
930.2	545550	South East Washington Economic Development Association	SO	WA	1,500		1,500
930.2	545550	South Jordan Chamber of Commerce	SO	UT	300		300
930.2	553110	South Lincoln Economic Development Corporation	WYP	WYP	2,000		-
930.2	545550	South Salt Lake Chamber of Commerce	SO	UT	400		400
930.2	545550	Southern Oregon Regional Economic Development	SO	OR	2,500		2,500
930.2	553110	Southern Oregon Regional Economic Development	OR	OR	3,000		-

PacifiCorp
Washington Expedited Rate Filing - June 2015
Memberships and Subscriptions

FERC Account	SAP Account	Vendor Name	Factor As Booked	Situs Reallocated	Amount	SO or WA Amounts to be Reallocated
930.2	545550	Southern Oregon Timber Industries Association	SO	OR	260	260
930.2	553110	Southern Oregon University - Business Fair Gifts	OR	OR	250	-
930.2	545550	Stayton Area Rotary Club	SO	OR	200	200
930.2	545550	Stayton-Sublimity Chamber of Commerce	SO	OR	1,250	1,250
930.2	545550	Stephens- Lane Utilities Council Membership	SO	SO	100	100
930.2	545550	Strategic Economic Development Corporation	SO	OR	1,400	1,400
930.2	545550	Sublette County Chamber of Commerce	SO	WYP	330	330
930.2	545550	Sunnyside Chamber of Commerce	SO	WA	600	600
930.2	545550	Sutherlin Area Chamber of Commerce	SO	OR	125	125
930.2	553110	Suu-Annual Rural Summit	UT	UT	2,000	-
930.2	545550	Sweet Home Chamber of Commerce	SO	OR	150	150
930.2	553110	Sweet Home Economic Development Group	OR	OR	2,500	-
930.2	545550	Takena Kiwanis	SO	OR	200	200
930.2	545550	The City Club of Idaho City, Inc.	SO	ID	50	50
930.2	545550	Thermopolis Chamber of Commerce	SO	WYP	395	395
930.2	553110	Tooele City Corporation	UT	UT	3,000	-
930.2	545550	Tooele County Chamber of Commerce	SO	UT	650	650
930.2	545550	Toppenish Chamber of Commerce	SO	WA	750	750
930.2	545550	Tri-County Chamber of Commerce	SO	OR	250	250
930.2	545550	Umatilla Chamber of Commerce	SO	OR	195	195
930.2	545550	Umpqua Lions Club	SO	OR	75	75
930.2	545550	Utah Alliance for Economic Development	SO	UT	1,000	1,000
930.2	553110	Utah Alliance for Economic Development	UT	UT	2,000	-
930.2	553110	Utah Economic Development Corporation of Utah	UT	UT	17,000	-
930.2	553110	Utah Governor's Economic Summit	UT	UT	7,000	-
930.2	545550	Utah Hispanic Chamber of Commerce	SO	UT	2,500	2,500
930.2	545550	Utah Manufacturers Association	SO	UT	6,600	6,600
930.2	545550	Utah Press Association	SO	UT	150	150
930.2	545550	Utah Taxpayers Association	SO	SO	18,700	18,700
930.2	545550	Utah Valley Chamber of Commerce	SO	UT	1,500	1,500
930.2	545550	Utah Water Users' Association	SO	UT	500	500
930.2	545550	Utility Variable-Generation	SO	SO	965	965
930.2	545550	Vernal Area Chamber of Commerce	SO	UT	200	200
930.2	545550	Waitsburg Commercial Club Membership	SO	WA	25	25
930.2	545550	Walla Walla Chamber of Commerce	SO	WA	689	689
930.2	545550	Walla Walla Sunrise Rotary Club	SO	WA	136	136
930.2	545550	Wallowa County Chamber of Commerce	SO	OR	150	150
930.2	545550	Washakie Development Association	SO	WYP	500	500
930.2	553110	Washakie Development Association	WYP	WYP	2,000	-
930.2	545550	Washington Community Development Association	SO	WA	1,200	1,200
930.2	545550	Washington Economic Development Association	SO	WA	900	900
930.2	553110	Webster Global Site Selectors	OR	OR	2,500	-
930.2	545550	Weed Chamber of Commerce	SO	CA	100	100
930.2	545550	West Jordan Chamber of Commerce	SO	UT	600	600
930.2	545550	Western Energy Institute	SO	SO	44,901	44,901
930.2	545550	Western Energy Supply and Transmission Associates	SO	SO	25,685	25,685
930.2	545550	Western Governors Association	SO	SO	4,000	4,000
930.2	545550	Western Interconnection Regional Advisory Board	SO	SO	(10,012)	(10,012)
930.2	545550	Worland-Ten Sleep Chamber of Commerce	SO	WYP	500	500
930.2	545550	WorldatWork	SO	SO	350	350
930.2	545550	Wyoming Association of Municipalities	SO	WYP	350	350
930.2	545550	Wyoming Business Alliance	SO	WYP	5,000	5,000
930.2	553110	Wyoming Business Alliance	WYP	WYP	1,000	-
930.2	553110	Wyoming Business Council	WYP	WYP	5,000	-
930.2	545550	Wyoming Development Association	SO	WYP	265	265
930.2	553110	Wyoming Development Association	WYP	WYP	3,500	-
930.2	553110	Wyoming Economic Development Association	WYP	WYP	3,500	-
930.2	545550	Wyoming Heritage Foundation	SO	WYP	240	240
930.2	545550	Wyoming Taxpayers Association	SO	SO	11,199	11,199
930.2	545550	Yakima County Development Association	SO	WA	7,500	7,500
930.2	553110	Yakima County Development Association	WA	WA	4,500	4,500
930.2	545550	Yakima Sunrise Rotary Club	WA	WA	527	527
930.2	545550	Yakima Valley Tourism	SO	WA	1,022	1,022
930.2	545550	Zillah Chamber of Commerce	SO	WA	225	225
Industry Association Dues					731,420	578,380
930.2	545550	Centre for Energy Advancement through Technological Innovation	SO	SO	60,050	60,050
930.2	545550	Edison Electric Institute	SO	SO	830,048	830,048
930.2	545550	Edison Electric Institute - APLIC dues	SO	SO	1,250	1,250
930.2	545550	Edison Electric Institute - USWAG membership	SO	SO	49,604	49,604

PacifiCorp
Washington Expedited Rate Filing - June 2015
Memberships and Subscriptions

FERC Account	SAP Account	Vendor Name	Factor As Booked	Situs Reallocated	Amount	SO or WA
						Amount
930.2	545550	National Automated Clearing House	SO	SO	8,000	8,000
930.2	545550	National Coal Transportation Association	SO	SO	1,600	1,600
930.2	545550	National Electric Energy Testing Research and Application Center	SO	SO	87,402	87,402
930.2	545550	National Joint Utilities Notification System	SO	SO	10,500	10,500
930.2	545550	North American Transmission Forum, Inc.	SO	SO	53,121	53,121
930.2	545550	Nothwest Energy Efficiency Council	WA	WA	2,000	2,000
930.2	545550	Pacific Northwest Utilities Conference	SO	OR	35,577	35,577
					<u>1,139,151</u>	<u>1,139,151</u>

Subtotals - Memberships As Booked				
930.2		SO	1,707,505	Ref 4.9
930.2		WA	10,027	Ref 4.9
			<u>1,717,532</u>	
Subtotals - Reallocated Memberships with Situs Assignment by State				
930.2		SO	1,254,920	Ref 4.9
930.2		CA	3,693	Ref 4.9
930.2		OR	352,103	Ref 4.9
930.2		WA	31,110	Ref 4.9
930.2		UT	50,389	Ref 4.9
930.2		ID	4,186	Ref 4.9
930.2		WYP	21,131	Ref 4.9
			<u>1,717,532</u>	Ref 4.9

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Uncollectible Expense	904	RES	414,869	WA	Situs	414,869	4.10.1

Description of Adjustment:

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

PacifiCorp
 Washington Expedited Rate Filing - June 2015
 Uncollectible Expense

	June 2012	June 2013	June 2014	June 2015	4 year Average
1 Unadjusted Revenue	291,874,412	309,134,016	314,895,548	336,867,108	313,192,771
2 Per Books Uncollectible Expense	2,117,450	1,621,505	1,452,188	1,333,324	1,631,117
3 Uncollectible % (Line 2 / Line 1)	0.7255%	0.5245%	0.4612%	0.3958%	0.5208%
4 Normalized Revenue					335,672,661
5 Normalized Uncollectible Expense (Line 3 * Line 4)					1,748,193
6 Per Books Uncollectible Expense					1,333,324
7 Adjustment to Uncollectible Expense					414,869
					Ref 4.10

	5.1	5.2	0	0	0	0
	Net Power Costs -	Colstrip #3				
Total Normalized	Removal	Removal				
1 Operating Revenues:						
2 General Business Revenues	(129,744,692)	(129,744,692)	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-
4 Special Sales	(13,422,783)	(13,422,783)	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-
6 Total Operating Revenues	(143,167,475)	(143,167,475)	-	-	-	-
7						
8 Operating Expenses:						
9 Steam Production	(53,464,264)	(53,464,264)	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-
12 Other Power Supply	(71,878,393)	(71,878,393)	-	-	-	-
13 Transmission	(25,336,034)	(25,336,034)	-	-	-	-
14 Distribution	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-
19 Total O&M Expenses	(150,678,690)	(150,678,690)	-	-	-	-
20 Depreciation	(612,501)	-	(612,501)	-	-	-
21 Amortization	-	-	-	-	-	-
22 Taxes Other Than Income	(39,453)	-	(39,453)	-	-	-
23 Income Taxes: Federal	2,700,260	2,628,925	71,335	-	-	-
24 State	-	-	-	-	-	-
25 Deferred Income Taxes	150,268	-	150,268	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-
28 Total Operating Expenses:	(148,480,116)	(148,049,765)	(430,352)	-	-	-
29						
30 Operating Rev For Return:	5,312,641	4,862,290	430,352	-	-	-
31						
32 Rate Base:						
33 Electric Plant In Service	(28,085,021)	-	(28,085,021)	-	-	-
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:	(28,085,021)	-	(28,085,021)	-	-	-
45						
46 Deductions:						
47 Accum Prov For Deprec	19,121,392	-	19,121,392	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-
49 Accum Def Income Tax	1,153,438	-	1,153,438	-	-	-
50 Unamortized ITC	411	-	411	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-
54						
55 Total Deductions:	20,275,241	-	20,275,241	-	-	-
56						
57 Total Rate Base:	(7,809,780)	-	(7,809,780)	-	-	-
58						
59						
60 Estimated ROE impact	1.540%	1.273%	0.255%	0.000%	0.000%	0.000%
61 Estimated Price Change	(9,486,173)	(7,872,883)	(1,613,290)	-	-	-
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	8,163,169	7,511,215	651,954	-	-	-
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	(52,188)	-	(52,188)	-	-	-
71 Schedule "M" Deductions	395,953	-	395,953	-	-	-
72 Income Before Tax	7,715,028	7,511,215	203,813	-	-	-
73						
74 State Income Taxes	-	-	-	-	-	-
75						
76 Taxable Income	7,715,028	7,511,215	203,813	-	-	-
77						
78 Federal Income Taxes	2,700,260	2,628,925	71,335	-	-	-

		5.1	5.2	0	0	0	0
	Total Normalized	Net Power Costs - Removal	Colstrip #3 Removal				
1 Operating Revenues:							
2 General Business Revenues	(129,744,692)	(129,744,692)	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	(13,422,783)	(13,422,783)	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-
6 Total Operating Revenues	(143,167,475)	(143,167,475)	-	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	(53,464,264)	(53,464,264)	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	(71,878,393)	(71,878,393)	-	-	-	-	-
13 Transmission	(25,336,034)	(25,336,034)	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-
19 Total O&M Expenses	(150,678,690)	(150,678,690)	-	-	-	-	-
20 Depreciation	(612,501)	-	(612,501)	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	(39,453)	-	(39,453)	-	-	-	-
23 Income Taxes: Federal	2,700,260	2,628,925	71,335	-	-	-	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	150,268	-	150,268	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	(148,480,116)	(148,049,765)	(430,352)	-	-	-	-
29							
30 Operating Rev For Return:	5,312,641	4,882,290	430,352	-	-	-	-
31							
32 Rate Base:							
33 Electric Plant In Service	(28,085,021)	-	(28,085,021)	-	-	-	-
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:	(28,085,021)	-	(28,085,021)	-	-	-	-
45							
46 Deductions:							
47 Accum Prov For Deprec	19,121,392	-	19,121,392	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	1,153,438	-	1,153,438	-	-	-	-
50 Unamortized ITC	411	-	411	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	20,275,241	-	20,275,241	-	-	-	-
56							
57 Total Rate Base:	(7,809,780)	-	(7,809,780)	-	-	-	-
58							
59							
60 Estimated ROE impact	1.540%	1.273%	0.255%	0.000%	0.000%	0.000%	0.000%
61 Estimated Price Change	(9,486,173)	(7,872,883)	(1,613,290)	-	-	-	-
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	8,163,169	7,511,215	651,954	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	(52,188)	-	(52,188)	-	-	-	-
71 Schedule "M" Deductions	395,953	-	395,953	-	-	-	-
72 Income Before Tax	7,715,028	7,511,215	203,813	-	-	-	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	7,715,028	7,511,215	203,813	-	-	-	-
77							
78 Federal Income Taxes	2,700,260	2,628,925	71,335	-	-	-	-

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

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Revenues:							
Remove NPC recovery in Base Rates	440	RES	(129,744,692)	WA	100.0000%	(129,744,692)	5.1.3
Adjustment to Expense:							
Sales for Resale (Account 447)							
Existing Firm Sales - Pacific	447NPC	RES	(5,383,969)	CAGW	22.5651%	(1,214,895)	5.1.1
Post-Merger Firm Sales	447NPC	RES	(54,100,862)	CAGW	22.5651%	(12,207,888)	5.1.1
Non-Firm Sales	447NPC	RES	-	CAEW	22.8607%	-	5.1.1
Total Sales for Resale			<u>(59,484,831)</u>			<u>(13,422,783)</u>	
Purchased Power (Account 555)							
Existing Firm Demand - Pacific	555NPC	RES	(483,424)	CAGW	22.5651%	(109,085)	5.1.1
Existing Firm Energy	555NPC	RES	(1,206,580)	CAEW	22.8607%	(275,832)	5.1.1
WA Qualifying Facilities	555NPC	RES	(421,591)	WA	100.0000%	(421,591)	5.1.1
Post-Merger Firm Energy	555NPC	RES	(215,582,349)	CAGW	22.5651%	(48,646,270)	5.1.1
Other Generation Expenses	555NPC	RES	-	CAGW	22.5651%	-	5.1.1
Total Purchased Power			<u>(217,693,944)</u>			<u>(49,452,778)</u>	
Wheeling (Account 565)							
Existing Firm - Pacific	565NPC	RES	-	CAGW	22.5651%	-	5.1.1
Post Merger Firm	565NPC	RES	(112,279,969)	CAGW	22.5651%	(25,336,034)	5.1.1
Non Firm	565NPC	RES	-	CAEW	22.8607%	-	5.1.1
Total Wheeling Expense			<u>(112,279,969)</u>			<u>(25,336,034)</u>	
Fuel Expense (Accounts 501 and 547)							
Fuel Consumed - Coal	501NPC	RES	(233,870,200)	CAEW	22.8607%	(53,464,264)	5.1.1
Fuel Consumed - Natural Gas	547NPC	RES	(98,096,983)	CAEW	22.8607%	(22,425,615)	5.1.1
Total Fuel and Other Expense			<u>(331,967,183)</u>			<u>(75,889,878)</u>	
Total Net Power Cost Adjustment - Restating			<u>(602,456,265)</u>			<u>(137,255,907)</u>	

Description of Adjustment

This adjustment removes Net Power Cost expenses and Net Power Cost recovery from base results. Net Power Cost set in the Company's 2014 general rate case (Docket UE-140762) continues to be relevant and representative of where the Company is expecting Net Power Cost levels to remain. Also, any Net Power Cost variances will be captured under the Power Cost Adjustment Mechanism (PCAM) as approved in Final Order 09 of Docket No. UE-140762.

PacifiCorp
 Washington Expedited Rate Filing - June 2015
 Net Power Costs - West Control Area

Description	(1)	(2)	(3)	(4)	(5) (3) * (4)
	FERC Account	WCA Alloc. Factor	WA Alloc. %	Total West Control Area	Washington Allocated
UNADJUSTED / PER BOOKS NPC 12 Months Ended June 2015					
Sales for Resale (Account 447)					
Existing Firm Sales - Pacific	447NPC	CAGW	22.565%	5,383,969	1,214,895
Post-Merger Firm Sales	447NPC	CAGW	22.565%	54,100,862	12,207,888
Non-Firm Sales	447NPC	CAEW	22.861%	-	-
Total Sales for Resale				59,484,831	13,422,783
Purchased Power (Account 555)					
Existing Firm Demand - Pacific	555NPC	CAGW	22.565%	483,424	109,085
Existing Firm Energy	555NPC	CAEW	22.861%	1,206,580	275,832
WA Qualifying Facilities	555NPC	WA	Situs	421,591	421,591
Post-Merger Firm Energy	555NPC	CAGW	22.565%	215,582,349	48,646,270
Other Generation Expenses	555NPC	CAGW	22.565%	-	-
Total Purchased Power				217,693,944	49,452,778
Wheeling (Account 565)					
Existing Firm - Pacific	565NPC	CAGW	22.565%	-	-
Post Merger Firm	565NPC	CAGW	22.565%	112,279,969	25,336,034
Non Firm	565NPC	CAEW	22.861%	-	-
Total Wheeling Expense				112,279,969	25,336,034
Fuel Expense (Accounts 501 and 547)					
Fuel Consumed - Coal	501NPC	CAEW	22.861%	233,870,200	53,464,264
Fuel Consumed - Natural Gas	547NPC	CAEW	22.861%	98,096,983	22,425,615
Total Fuel and Other Expense				331,967,183	75,889,878
Total Net Power Cost				602,456,265	137,255,907
				Ref. 5.1.2	Ref. 2.2 Line 66

PacifiCorp

Study Results
MERGED PEAK/ENERGY SPLIT
(\$)

Period Ending
2015Q2

	Merged CY 2015 Q1	Pre-Merger Demand	Pre-Merger Energy	Non-Firm	Post-Merger
SPECIAL SALES FOR RESALE					
Pacific Pre Merger	5,383,969	5,383,969			
Post Merger	54,100,862				54,100,862
TOTAL SPECIAL SALES	59,484,831	5,383,969	-	-	54,100,862
PURCHASED POWER & NET INTERCHANGE					
BPA Peak Purchase	-	-			
Pacific Capacity	-	-	-		
Mid Columbia	1,435,489	430,647	1,004,842		
Misc/Pacific	254,515	52,777	201,738		
Q.F. Contracts/PPL	421,591	-	-		421,591
Small Purchases west	-	-	-		
Pacific Sub Total	2,111,595	483,424	1,206,580	-	421,591
Gemstate	-	-	-		
GSLM	-	-	-		
QF Contracts/UPL	-	-	-		-
IPP Layoff	-	-	-		
BPA Reserve Purchase	-	-	-		-
Combine Hills Wind p160595	3,624,804				3,624,804
Georgia-Pacific Camas	6,303,188				6,303,188
Hermiston Purchase p99563	73,154,889				73,154,889
Short Term Firm Purchases	132,499,468				132,499,468
New Firm Sub Total	215,582,349	-	-	-	215,582,349
TOTAL PURCHASED PW & NET INT.	217,693,944	483,424	1,206,580	-	216,003,940
WHEELING & U. OF F. EXPENSE					
Pacific Firm Wheeling and Use of Facilitie Post Merger	112,279,969	-	-		112,279,969
TOTAL WHEELING & U. OF F. EXPENSE	112,279,969	-	-	-	112,279,969
THERMAL FUEL BURN EXPENSE					
Colstrip	8,072,787			8,072,787	
Chehalis	63,244,444			63,244,444	
Hermiston	34,852,539			34,852,539	
Jim Bridger	225,797,413			225,797,413	
TOTAL FUEL BURN EXPENSE	331,967,183	-	-	331,967,183	-
NET POWER COST	602,456,265	(4,900,546)	1,206,580	331,967,183	274,183,047

Ref 5.1.1

PacifiCorp
Washington Expedited Rate Filing - June 2015
Calculation of Net Power Cost Revenues in Rates

Total Net Power Costs in Rates as approved	\$127,364,594	<i>Note 1</i>
UE-140762 at Sales	4,010,161	MWH
Total Washington Loads at Sales (June 2015)	4,085,100	MWH
Rate per MWH		\$31.76
NPC Recovery in Rates per June 2015	\$129,744,692	

Note 1 - Final net power costs inclusive of production factor adjustment in Compliance Filing for Docket No. UE-140762, the Company's 2014 general rate case

PacifiCorp
 Cost Of Service By Rate Schedule
 State of Washington
 WCA Method - (100 Summer, 100 Winter Hours) - 43%D / 57%E
 12 Months Ending December 2013
 Demand Factors

A	B	C	D	E	F	G	H	I
Description	Residential Schedule 16	Small General Service Schedule 24	Large General Service <1,000 kW Schedule 36	Large General Service >1,000 kW Schedule 48T	Large General Dedicated Facilities Schedule 48T	Agricultural Pumping Schedule 40	Street & Area Lighting Schedule 15,51-54,57	Total
1 Secondary	69,587,573	19,268,453	28,793,590	8,759,113	-	4,769,559	171,533	131,349,821
2 Primary	-	-	533,854	2,245,399	11,490,153	-	-	14,269,406
3 Sub-Transmission	-	-	-	-	-	-	-	0
4 Transmission	-	-	-	-	-	-	-	0
5 Total KW @ Input	69,587,573	19,268,453	29,327,445	11,004,512	11,490,153	4,769,559	171,533	145,619,227
6 Total MWH @ Input	1,724,928	595,729	981,962	422,493	479,699	162,897	14,191	4,381,899
7 MWH %	39.3648%	13.5952%	22.4095%	9.6418%	10.9473%	3.7175%	0.3239%	100.0000%
8 FACTOR 10 - 43% D / 57% E	0.429865	0.134391	0.214335	0.087453	0.096329	0.035274	0.002353	100.000000%
9 NPC Spread	\$55,772,734	\$17,436,485	\$27,808,883	\$11,346,627	\$12,498,155	\$4,576,580	\$305,227	\$129,744,692
10 Total Washington Revenues	\$142,935,214	\$48,753,652	\$72,300,797	\$29,311,779	\$26,554,391	\$13,971,295	\$1,845,533	\$335,672,661 Ref 3.1.1
11 (less) NPC recovery in rates	(\$55,772,734)	(\$17,436,485)	(\$27,808,883)	(\$11,346,627)	(\$12,498,155)	(\$4,576,580)	(\$305,227)	(\$129,744,692) Above
12 Washington Non-NPC Revenues	\$87,162,480	\$31,317,167	\$44,491,914	\$17,965,152	\$14,056,236	\$9,394,715	\$1,540,306	\$205,927,969 Ref 2.2, Line 2

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Pre-merger Depreciation Expense	403SP	RES	(2,415,198)	CAGW	22.5651%	(544,991)	5.2.2
Post-merger Depreciation Expense	403SP	RES	(299,182)	CAGW	22.5651%	(67,510)	5.2.2
Taxes Other	408	RES	(592,855)	GPS	6.6548%	(39,453)	5.2.1
Net Depreciation Expense - Sch M	SCHMDT	RES	1,754,720	CAGW	22.5651%	395,953	5.2.2
Deferred Income Tax Expense	41010	RES	665,934	CAGW	22.5651%	150,268	5.2.2
Adjustment to Rate Base:							
Pre-merger Plant	312	RES	(110,283,000)	CAGW	22.5651%	(24,885,417)	5.2.2
Post-merger Plant	312	RES	(14,179,469)	CAGW	22.5651%	(3,199,605)	5.2.2
Pre-merger Depreciation Reserve	108SP	RES	82,221,196	CAGW	22.5651%	18,553,256	5.2.2
Post-merger Depreciation Reserve	108SP	RES	2,517,770	CAGW	22.5651%	568,136	5.2.2
Deferred Income Tax Balance	282	RES	5,111,612	CAGW	22.5651%	1,153,438	5.2.2
Deferred ITC	255	RES	3,080	ITC85	13.3600%	411	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.

PacifiCorp
 Washington Expedited Rate Filing - June 2015
 Colstrip #3 Removal
 Property Tax Calculation

	Jun-15	Ref.
Total Colstrip Property Taxes	1,610,000	
Colstrip #3 as a percentage of Total Colstrip NBV	36.8233%	
Property Tax expense to remove	<u>592,855</u>	5.2

Gross Colstrip Book Value	231,192,428
Gross Colstrip Book Reserve	<u>(123,316,451)</u>
Total Colstrip NBV	<u>107,875,977</u>
Colstrip Unit 3 Book Value	124,462,469
Colstrip Unit 3 Book Reserve	<u>(84,738,966)</u>
Colstrip Unit 3 NBV	<u>39,723,503</u>
Colstrip Unit 3 NBV %	36.8233%

PacifiCorp
 Washington Expedited Rate Filing - June 2015
 Colstrip #3 Removal

	<u>End-of-Period Balance</u>	<u>Ref.</u>
Depreciation Expense - Pre Merger	(2,415,198)	5.2
Depreciation Expense - Post Merger	<u>(299,182)</u>	5.2
	(2,714,379)	
EPIS - Pre Merger	110,283,000	5.2
EPIS - Post Merger	<u>14,179,469</u>	5.2
	124,462,469	
Depreciation Reserve - Pre Merger	(82,221,196)	5.2
Depreciation Reserve - Post Merger	<u>(2,517,770)</u>	5.2
	(84,738,966)	
ADIT Balance	(5,111,612)	5.2
Deferred Income Tax Credit	(3,080)	5.2
Tax Depreciation	(959,660)	
Deferred Income Tax Expense	(665,934)	5.2

PacifiCorp
Washington Expedited Rate Filing - June 2015
Colstrip #3 Removal

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

	6.1	6.1.1	6.1.2	6.1.3	6.2	6.2.1
	Total Normalized	End-of-Period Plant Reserves	(cont. 2) End-of-Period Plant Reserves	(cont. 3) End-of-Period Plant Reserves	Annualization of Base Period Depr./Amort. Expense	(cont.) Annual. of Base Period Depr./Amort. Exp.
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	10,797,292	-	-	-	180,915	78,255
21 Amortization	43,669	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-
23 Income Taxes: Federal	(0)	-	-	-	(63,320)	(27,389)
24 State	-	-	-	-	-	-
25 Deferred Income Taxes	(4,114,253)	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-
28 Total Operating Expenses:	6,726,708	-	-	-	117,595	50,866
29						
30 Operating Rev For Return:	(6,726,708)	-	-	-	(117,595)	(50,866)
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	(18,456,698)	(2,415,086)	(2,286,280)	(8,456,560)	-	-
48 Accum Prov For Amort	(1,914,754)	-	-	(1,680,378)	(234,376)	-
49 Accum Def Income Tax	2,164,189	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-
54						
55 Total Deductions:	(18,207,264)	(2,415,086)	(2,286,280)	(10,136,938)	(234,376)	-
56						
57 Total Rate Base:	(18,207,264)	(2,415,086)	(2,286,280)	(10,136,938)	(234,376)	-
58						
59						
60 Estimated ROE impact	-1.462%	0.043%	0.041%	0.184%	0.004%	-0.031%
61 Estimated Price Change	8,703,806	(284,293)	(269,130)	(1,193,273)	(27,590)	189,626
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	(10,840,961)	-	-	-	(180,915)	(78,255)
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	10,840,961	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-
72 Income Before Tax	(0)	-	-	-	(180,915)	(78,255)
73						
74 State Income Taxes	-	-	-	-	-	-
75						
76 Taxable Income	(0)	-	-	-	(180,915)	(78,255)
77						
78 Federal Income Taxes	(0)	-	-	-	(63,320)	(27,389)

	6.2.2	6.2.3	6.3	6.4	0	0	0
	(cont. 2) Annual. of Base Period Depr./Amort. Exp.	(cont. 3) Annual. of Base Period Depr./Amort. Exp.	Hydro Decommissioning	Accelerated Depreciation on Jim Bridger & Colstrip	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	261,376	-	-	10,276,745	-	-	-
21 Amortization	43,669	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	90,709	-	-	-	-	-	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	(214,125)	-	(3,900,128)	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	395,755	(214,125)	-	6,376,618	-	-	-
29							
30 Operating Rev For Return:	(395,755)	214,125	-	(6,376,618)	-	-	-
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	-	-	(160,400)	(5,138,373)	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	-	214,125	-	1,950,064	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	-	214,125	(160,400)	(3,188,309)	-	-	-
56							
57 Total Rate Base:	-	214,125	(160,400)	(3,188,309)	-	-	-
58							
59							
60 Estimated ROE impact	-0.103%	0.052%	0.003%	-1.612%	0.000%	0.000%	0.000%
61 Estimated Price Change	638,171	(320,079)	(18,882)	9,907,232	-	-	-
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	(305,046)	-	-	(10,276,745)	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	564,216	-	-	10,276,745	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	259,170	-	-	-	-	-	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	259,170	-	-	-	-	-	-
77							
78 Federal Income Taxes	90,709	-	-	-	-	-	-

	6.1	6.1.1	6.1.2	6.1.3	6.2	6.2.1	
	Total Normalized	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	Annualization of Base Period Depr./Amort. Expense	(cont.) Annual. of Base Period Depr./Amort. Exp.
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	520,546	-	-	-	180,915	78,255	
21 Amortization	43,669	-	-	-	-	-	
22 Taxes Other Than Income	-	-	-	-	-	-	
23 Income Taxes: Federal	(0)	-	-	-	(63,320)	(27,389)	
24 State	-	-	-	-	-	-	
25 Deferred Income Taxes	(214,125)	-	-	-	-	-	
26 Investment Tax Credit Adj.	-	-	-	-	-	-	
27 Misc Revenue & Expense	-	-	-	-	-	-	
28 Total Operating Expenses:	350,091	-	-	-	117,595	50,866	
29							
30 Operating Rev For Return:	(350,091)	-	-	-	(117,595)	(50,866)	
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	(13,318,326)	(2,415,086)	(2,286,280)	(8,456,560)	-	-	-
48 Accum Prov For Amort	(1,914,754)	-	-	(1,680,378)	(234,376)	-	-
49 Accum Def Income Tax	214,125	-	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	(15,018,955)	(2,415,086)	(2,286,280)	(10,136,938)	(234,376)	-	-
56							
57 Total Rate Base:	(15,018,955)	(2,415,086)	(2,286,280)	(10,136,938)	(234,376)	-	-
58							
59							
60 Estimated ROE impact	0.181%	0.043%	0.041%	0.184%	0.004%	-0.031%	-0.013%
61 Estimated Price Change	(1,203,427)	(284,293)	(269,130)	(1,193,273)	(27,590)	189,626	82,023
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	(564,216)	-	-	-	(180,915)	(78,255)	
67 Other Deductions	-	-	-	-	-	-	
68 Interest (AFUDC)	-	-	-	-	-	-	
69 Interest	-	-	-	-	-	-	
70 Schedule "M" Additions	564,216	-	-	-	-	-	
71 Schedule "M" Deductions	-	-	-	-	-	-	
72 Income Before Tax	(0)	-	-	-	(180,915)	(78,255)	
73							
74 State Income Taxes	-	-	-	-	-	-	
75							
76 Taxable Income	(0)	-	-	-	(180,915)	(78,255)	
77							
78 Federal Income Taxes	(0)	-	-	-	(63,320)	(27,389)	

	6.2.2	6.2.3	6.3	6.4	0	0	0
	(cont. 2) Annual Depr./Amort. Exp.	(cont. 3) Annual Depr./Amort. Exp.	Hydro Decommissioning	Accelerated Depreciation on Jim Bridger & Colstrip	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	261,376	-	-	-	-	-	-
21 Amortization	43,669	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	90,709	-	-	-	-	-	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	(214,125)	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	395,755	(214,125)	-	-	-	-	-
29							
30 Operating Rev For Return:	(395,755)	214,125	-	-	-	-	-
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	-	-	(160,400)	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	-	214,125	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	-	214,125	(160,400)	-	-	-	-
56							
57 Total Rate Base:	-	214,125	(160,400)	-	-	-	-
58							
59							
60 Estimated ROE impact	-0.103%	0.052%	0.003%	0.000%	0.000%	0.000%	0.000%
61 Estimated Price Change	638,171	(320,079)	(18,882)	-	-	-	-
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	(305,046)	-	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	564,216	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	259,170	-	-	-	-	-	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	259,170	-	-	-	-	-	-
77							
78 Federal Income Taxes	90,709	-	-	-	-	-	-

	6.1	6.1.1	6.1.2	6.1.3	6.2	6.2.1	
	Total Normalized	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	Annualization of Base Period Depr./Amort. Expense	(cont.) Annual. of Base Period Depr./Amort. Exp.
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	10,276,745	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	-	-	-	-	-	-	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	(3,900,128)	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	6,376,618	-	-	-	-	-	-
29							
30 Operating Rev For Return:	(6,376,618)	-	-	-	-	-	-
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	(5,138,373)	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	1,950,064	-	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	(3,188,309)	-	-	-	-	-	-
56							
57 Total Rate Base:	(3,188,309)	-	-	-	-	-	-
58							
59							
60 Estimated ROE impact	-1.549%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
61 Estimated Price Change	9,907,232	-	-	-	-	-	-
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	(10,276,745)	-	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	10,276,745	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	-	-	-	-	-	-	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	-	-	-	-	-	-	-
77							
78 Federal Income Taxes	-	-	-	-	-	-	-

	6.2.2	6.2.3	6.3	6.4	0	0	0
	(cont. 2) Annual of Base Period Depr./Amort. Exp.	(cont. 3) Annual of Base Period Depr./Amort. Exp.	Hydro Decommissioning	Accelerated Depreciation on Jim Bridger & Colstrip	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	-	-	-	10,276,745	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	-	-	-	-	-	-	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	(3,900,128)	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	-	-	-	6,376,618	-	-	-
29							
30 Operating Rev For Return:	-	-	-	(6,376,618)	-	-	-
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	-	-	-	(5,138,373)	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	-	-	-	1,950,064	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	-	-	-	(3,188,309)	-	-	-
56							
57 Total Rate Base:	-	-	-	(3,188,309)	-	-	-
58							
59							
60 Estimated ROE impact	0.000%	0.000%	0.000%	-1.549%	0.000%	0.000%	0.000%
61 Estimated Price Change	-	-	-	9,907,232	-	-	-
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	-	-	-	(10,276,745)	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	10,276,745	-	-	-
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:						
108360	RES	(3,940)	CA	Situs	-	6.1.4
108360	RES	(8,181)	ID	Situs	-	6.1.4
108360	RES	(18,667)	OR	Situs	-	6.1.4
108360	RES	57,717	UT	Situs	-	6.1.4
108360	RES	(4,350)	WA	Situs	(4,350)	6.1.4
108360	RES	(6,436)	WY-ALL	Situs	-	6.1.4
108360	RES	(35,944)	WY-ALL	Situs	-	6.1.4
108361	RES	(45,365)	CA	Situs	-	6.1.4
108361	RES	(13,447)	ID	Situs	-	6.1.4
108361	RES	(236,424)	OR	Situs	-	6.1.4
108361	RES	(131,429)	UT	Situs	-	6.1.4
108361	RES	(19,481)	WA	Situs	(19,481)	6.1.4
108361	RES	(94,469)	WY-ALL	Situs	-	6.1.4
108361	RES	(30,475)	WY-ALL	Situs	-	6.1.4
108362	RES	(245,236)	CA	Situs	-	6.1.4
108362	RES	(99,733)	ID	Situs	-	6.1.4
108362	RES	(1,158,168)	OR	Situs	-	6.1.4
108362	RES	(1,619,537)	UT	Situs	-	6.1.4
108362	RES	(421,994)	WA	Situs	(421,994)	6.1.4
108362	RES	(475,026)	WY-ALL	Situs	-	6.1.4
108362	RES	(63,382)	WY-ALL	Situs	-	6.1.4
108364	RES	(835,575)	CA	Situs	-	6.1.4
108364	RES	(362,099)	ID	Situs	-	6.1.4
108364	RES	(4,231,411)	OR	Situs	-	6.1.4
108364	RES	(1,122,106)	UT	Situs	-	6.1.4
108364	RES	(1,284,051)	WA	Situs	(1,284,051)	6.1.4
108364	RES	(1,194,550)	WY-ALL	Situs	-	6.1.4
108364	RES	(274,048)	WY-ALL	Situs	-	6.1.4
108365	RES	(251,019)	CA	Situs	-	6.1.4
108365	RES	(36,259)	ID	Situs	-	6.1.4
108365	RES	(1,535,128)	OR	Situs	-	6.1.4
108365	RES	(525,921)	UT	Situs	-	6.1.4
108365	RES	(442,542)	WA	Situs	(442,542)	6.1.4
108365	RES	(353,114)	WY-ALL	Situs	-	6.1.4
108365	RES	(62,576)	WY-ALL	Situs	-	6.1.4
108366	RES	(254,527)	CA	Situs	-	6.1.4
108366	RES	(54,243)	ID	Situs	-	6.1.4
108366	RES	(856,307)	OR	Situs	-	6.1.4
108366	RES	(772,480)	UT	Situs	-	6.1.4
108366	RES	(242,668)	WA	Situs	(242,668)	6.1.4
108366	RES	(290,680)	WY-ALL	Situs	-	6.1.4
108366	RES	(53,341)	WY-ALL	Situs	-	6.1.4
108367	RES	(310,083)	CA	Situs	-	6.1.4
108367	RES	(100,619)	ID	Situs	-	6.1.4
108367	RES	(1,685,087)	OR	Situs	-	6.1.4
		<u>(21,804,399)</u>			<u>(2,415,086)</u>	

Adjustment Description:

This adjustment walks forward June 2015 AMA depreciation and amortization reserves to end-of-period (EOP) balances as of June 30, 2015. The Company is proposing the use of EOP rate base for historical net plant balances. The Commission has recognized in Orders issued in prior rate cases for the Company and other utilities that use of EOP rate base is an appropriate response to regulatory lag and attritional challenges. Please refer to the direct testimony of Shelley McCoy and Bryce Dalley for further considerations on the use of EOP rate base.

Adjustment to Rate Base (cont.):	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
	108367	RES	(2,152,551)	UT	Situs	-	6.1.4
	108367	RES	(315,704)	WA	Situs	(315,704)	6.1.4
	108367	RES	(582,035)	WY-ALL	Situs	-	6.1.4
	108367	RES	(157,439)	WY-ALL	Situs	-	6.1.4
	108368	RES	(549,194)	CA	Situs	-	6.1.4
	108368	RES	(189,052)	ID	Situs	-	6.1.4
	108368	RES	(3,285,726)	OR	Situs	-	6.1.4
	108368	RES	(1,344,607)	UT	Situs	-	6.1.5
	108368	RES	(969,968)	WA	Situs	(969,968)	6.1.5
	108368	RES	(689,142)	WY-ALL	Situs	-	6.1.5
	108368	RES	(119,484)	WY-ALL	Situs	-	6.1.5
	108369	RES	(218,617)	CA	Situs	-	6.1.5
	108369	RES	(322,840)	ID	Situs	-	6.1.5
	108369	RES	(2,975,200)	OR	Situs	-	6.1.5
	108369	RES	(2,150,739)	UT	Situs	-	6.1.5
	108369	RES	(664,152)	WA	Situs	(664,152)	6.1.5
	108369	RES	(482,285)	WY-ALL	Situs	-	6.1.5
	108369	RES	(161,009)	WY-ALL	Situs	-	6.1.5
	108370	RES	3,839	CA	Situs	-	6.1.5
	108370	RES	(57,297)	ID	Situs	-	6.1.5
	108370	RES	(231,678)	OR	Situs	-	6.1.5
	108370	RES	(1,029,753)	UT	Situs	-	6.1.5
	108370	RES	(259,553)	WA	Situs	(259,553)	6.1.5
	108370	RES	(301,210)	WY-ALL	Situs	-	6.1.5
	108370	RES	(32,285)	WY-ALL	Situs	-	6.1.5
	108371	RES	(579)	CA	Situs	-	6.1.5
	108371	RES	1,543	ID	Situs	-	6.1.5
	108371	RES	2,346	OR	Situs	-	6.1.5
	108371	RES	53,011	UT	Situs	-	6.1.5
	108371	RES	1,268	WA	Situs	1,268	6.1.5
	108371	RES	1,468	WY-ALL	Situs	-	6.1.5
	108371	RES	(467)	WY-ALL	Situs	-	6.1.5
	108373	RES	(3,806)	CA	Situs	-	6.1.5
	108373	RES	957	ID	Situs	-	6.1.5
	108373	RES	(141,443)	OR	Situs	-	6.1.5
	108373	RES	378,511	UT	Situs	-	6.1.5
	108373	RES	(30,257)	WA	Situs	(30,257)	6.1.5
	108373	RES	(31,739)	WY-ALL	Situs	-	6.1.5
	108373	RES	(4,554)	WY-ALL	Situs	-	6.1.5
	108DP	RES	70,539	CA	Situs	-	6.1.5
	108DP	RES	(146,965)	ID	Situs	-	6.1.5
	108DP	RES	(86,600)	OR	Situs	-	6.1.5
	108DP	RES	(1,909,475)	UT	Situs	-	6.1.5
	108DP	RES	(47,915)	WA	Situs	(47,915)	6.1.5
	108DP	RES	(160,570)	WY-ALL	Situs	-	6.1.5
	108DP	RES	(202,166)	WY-ALL	Situs	-	6.1.5
			<u>(21,494,574)</u>			<u>(2,286,280)</u>	

Adjustment Description:

This adjustment walks forward June 2015 AMA depreciation and amortization reserves to end-of-period (EOP) balances as of June 30, 2015. The Company is proposing the use of EOP rate base for historical net plant balances. The Commission has recognized in Orders issued in prior rate cases for the Company and other utilities that use of EOP rate base is an appropriate response to regulatory lag and attritional challenges. Please refer to the direct testimony of Shelley McCoy and Bryce Dalley for further considerations on the use of EOP rate base.

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
Adjustment to Rate Base (cont.):							
	108GP	RES	(245,865)	CA	Situs	-	6.1.5
	108GP	RES	(16,356)	CAEE	0.000%	-	6.1.5
	108GP	RES	(3,236,390)	CAGE	0.000%	-	6.1.5
	108GP	RES	(1,509,132)	CAGW	22.565%	(340,536)	6.1.5
	108GP	RES	(366,264)	CN	6.884%	(25,212)	6.1.5
	108GP	RES	(661,968)	ID	Situs	-	6.1.5
	108GP	RES	(374,406)	JBG	22.437%	(84,005)	6.1.5
	108GP	RES	(1,221,658)	OR	Situs	-	6.1.5
	108GP	RES	(5,170,972)	SO	6.655%	(344,118)	6.1.5
	108GP	RES	(3,212,403)	UT	Situs	-	6.1.5
	108GP	RES	160,308	WA	Situs	160,308	6.1.5
	108GP	RES	(1,111,621)	WY-ALL	Situs	-	6.1.5
	108GP	RES	(290,910)	WY-ALL	Situs	-	6.1.5
	108HP	RES	(2,341,729)	CAGE	0.000%	-	6.1.6
	108HP	RES	(10,939,756)	CAGW	22.565%	(2,468,562)	6.1.6
	108HP	RES	237,582	OTHER	0.000%	-	6.1.6
	108MP	RES	184,696,209	CAEE	0.000%	-	6.1.6
	108OP	RES	(29,677,261)	CAGE	0.000%	-	6.1.6
	108OP	RES	874,665	CAGW	22.565%	197,369	6.1.6
	108SP	RES	-	CAEE	0.000%	-	6.1.6
	108SP	RES	(80,442,958)	CAGE	0.000%	-	6.1.6
	108SP	RES	(1,575,199)	CAGW	22.565%	(355,444)	6.1.6
	108SP	RES	323,188	ID	Situs	-	6.1.6
	108SP	RES	(10,482,091)	JBG	22.437%	(2,351,867)	6.1.6
	108SP	RES	2,508,739	UT	Situs	-	6.1.6
	108SP	RES	647,374	WY-ALL	Situs	-	6.1.6
	108TP	RES	(22,528,637)	CAGE	0.000%	-	6.1.6
	108TP	RES	(6,146,398)	CAGW	22.565%	(1,386,938)	6.1.6
	108TP	RES	(6,496,431)	JBG	22.437%	(1,457,604)	6.1.6
	108TP	RES	635	SG	8.229%	52	6.1.6
	111GP	RES	(46,717)	CA	Situs	-	6.1.6
	111GP	RES	(31,936)	CAGW	22.565%	(7,206)	6.1.6
	111GP	RES	1,612,921	CN	6.884%	111,028	6.1.6
	111GP	RES	(47,208)	ID	Situs	-	6.1.6
	111GP	RES	(198,527)	OR	Situs	-	6.1.6
	111GP	RES	(246,800)	SO	6.655%	(16,424)	6.1.6
	111GP	RES	(364)	UT	Situs	-	6.1.6
	111GP	RES	(35,201)	WA	Situs	(35,201)	6.1.6
	111GP	RES	(9,419)	WY-ALL	Situs	-	6.1.6
	111GP	RES	(317)	WY-ALL	Situs	-	6.1.6
	111HP	RES	(137,520)	CAGW	22.565%	(31,031)	6.1.6
	111IP	RES	2,234,018	CAEE	0.000%	-	6.1.6
	111IP	RES	(2,161,379)	CAGE	0.000%	-	6.1.6
	111IP	RES	(7,062,184)	CAGW	22.565%	(1,593,585)	6.1.6
	111IP	RES	(1,568,309)	CN	6.884%	(107,957)	6.1.6
			<u>(6,298,647)</u>			<u>(10,136,938)</u>	

Adjustment Description:

This adjustment walks forward June 2015 AMA depreciation and amortization reserves to end-of-period (EOP) balances as of June 30, 2015. The Company is proposing the use of EOP rate base for historical net plant balances. The Commission has recognized in Orders issued in prior rate cases for the Company and other utilities that use of EOP rate base is an appropriate response to regulatory lag and attritional challenges. Please refer to the direct testimony of Shelley McCoy and Bryce Dalley for further considerations on the use of EOP rate base.

	<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	(10,583)	ID	Situs	-	6.1.6
	111IP	RES	(138,060)	JBG	22.4370%	(30,976)	6.1.6
	111IP	RES	(6,449)	OR	Situs	-	6.1.6
	111IP	RES	1,243,648	SG	8.2285%	102,334	6.1.6
	111IP	RES	(4,594,176)	SO	6.6548%	(305,734)	6.1.6
	111IP	RES	1,792,370	UT	Situs	-	6.1.6
	111IP	RES	211,260	WY-ALL	Situs	-	6.1.6
			<u>(1,501,989)</u>			<u>(234,376)</u>	

Adjustment Summary:

	(21,804,399)	Various	(2,415,086)	Page 6.1
	(21,494,574)	Various	(2,286,280)	Page 6.1.1
	(6,298,647)	Various	(10,136,938)	Page 6.1.2
	(1,501,989)	Various	(234,376)	Page 6.1.3
Total Adjustment	<u>(51,099,609)</u>		<u>(15,072,680)</u>	

Adjustment Description:

This adjustment walks forward June 2015 AMA depreciation and amortization reserves to end-of-period (EOP) balances as of June 30, 2015. The Company is proposing the use of EOP rate base for historical net plant balances. The Commission has recognized in Orders issued in prior rate cases for the Company and other utilities that use of EOP rate base is an appropriate response to regulatory lag and attritional challenges. Please refer to the direct testimony of Shelley McCoy and Bryce Dalley for further considerations on the use of EOP rate base.

Indicator	Account	Factor	June 2015 AMA	June 2015 YE	Adjustment	Reference
108360CA	108360	CA	(681,356)	(685,296)	(3,940)	Ref. 6.1
108360IDU	108360	ID	(542,431)	(550,613)	(8,181)	Ref. 6.1
108360OR	108360	OR	(2,777,343)	(2,796,011)	(18,667)	Ref. 6.1
108360UT	108360	UT	(2,778,204)	(2,720,487)	57,717	Ref. 6.1
108360WA	108360	WA	(157,558)	(161,908)	(4,350)	Ref. 6.1
108360WYP	108360	WY-ALL	(1,214,178)	(1,220,614)	(6,436)	Ref. 6.1
108360WYU	108360	WY-ALL	(762,727)	(798,671)	(35,944)	Ref. 6.1
108361CA	108361	CA	(994,257)	(1,039,622)	(45,365)	Ref. 6.1
108361IDU	108361	ID	(600,028)	(613,475)	(13,447)	Ref. 6.1
108361OR	108361	OR	(5,997,813)	(6,234,237)	(236,424)	Ref. 6.1
108361UT	108361	UT	(9,837,777)	(9,969,206)	(131,429)	Ref. 6.1
108361WA	108361	WA	(881,770)	(901,251)	(19,481)	Ref. 6.1
108361WYP	108361	WY-ALL	(2,980,621)	(3,075,090)	(94,469)	Ref. 6.1
108361WYU	108361	WY-ALL	(295,269)	(325,744)	(30,475)	Ref. 6.1
108362CA	108362	CA	(6,329,308)	(6,574,544)	(245,236)	Ref. 6.1
108362IDU	108362	ID	(11,299,266)	(11,399,000)	(99,733)	Ref. 6.1
108362OR	108362	OR	(72,506,418)	(73,664,586)	(1,158,168)	Ref. 6.1
108362UT	108362	UT	(99,413,282)	(101,032,819)	(1,619,537)	Ref. 6.1
108362WA	108362	WA	(18,733,730)	(19,155,724)	(421,994)	Ref. 6.1
108362WYP	108362	WY-ALL	(35,496,363)	(35,971,388)	(475,026)	Ref. 6.1
108362WYU	108362	WY-ALL	(2,434,395)	(2,497,777)	(63,382)	Ref. 6.1
108364CA	108364	CA	(32,288,475)	(33,124,050)	(835,575)	Ref. 6.1
108364IDU	108364	ID	(35,101,223)	(35,463,322)	(362,099)	Ref. 6.1
108364OR	108364	OR	(229,977,459)	(234,208,870)	(4,231,411)	Ref. 6.1
108364UT	108364	UT	(139,939,205)	(141,061,311)	(1,122,106)	Ref. 6.1
108364WA	108364	WA	(58,870,820)	(60,154,871)	(1,284,051)	Ref. 6.1
108364WYP	108364	WY-ALL	(56,218,215)	(57,412,765)	(1,194,550)	Ref. 6.1
108364WYU	108364	WY-ALL	(12,736,275)	(13,010,324)	(274,048)	Ref. 6.1
108365CA	108365	CA	(16,882,928)	(17,133,947)	(251,019)	Ref. 6.1
108365IDU	108365	ID	(16,110,145)	(16,146,404)	(36,259)	Ref. 6.1
108365OR	108365	OR	(119,008,488)	(120,543,616)	(1,535,128)	Ref. 6.1
108365UT	108365	UT	(78,253,288)	(78,779,209)	(525,921)	Ref. 6.1
108365WA	108365	WA	(29,439,436)	(29,881,978)	(442,542)	Ref. 6.1
108365WYP	108365	WY-ALL	(32,659,006)	(33,012,120)	(353,114)	Ref. 6.1
108365WYU	108365	WY-ALL	(4,353,665)	(4,416,241)	(62,576)	Ref. 6.1
108366CA	108366	CA	(10,136,246)	(10,390,773)	(254,527)	Ref. 6.1
108366IDU	108366	ID	(3,890,786)	(3,945,029)	(54,243)	Ref. 6.1
108366OR	108366	OR	(39,304,753)	(40,161,060)	(856,307)	Ref. 6.1
108366UT	108366	UT	(73,132,861)	(73,905,341)	(772,480)	Ref. 6.1
108366WA	108366	WA	(9,168,836)	(9,411,504)	(242,668)	Ref. 6.1
108366WYP	108366	WY-ALL	(7,949,418)	(8,240,098)	(290,680)	Ref. 6.1
108366WYU	108366	WY-ALL	(2,574,781)	(2,628,122)	(53,341)	Ref. 6.1
108367CA	108367	CA	(11,775,361)	(12,085,444)	(310,083)	Ref. 6.1
108367IDU	108367	ID	(12,718,617)	(12,819,236)	(100,619)	Ref. 6.1
108367OR	108367	OR	(74,751,653)	(76,436,740)	(1,685,087)	Ref. 6.1
108367UT	108367	UT	(202,210,927)	(204,363,479)	(2,152,551)	Ref. 6.1.1
108367WA	108367	WA	(10,806,706)	(11,122,409)	(315,704)	Ref. 6.1.1
108367WYP	108367	WY-ALL	(20,101,503)	(20,683,538)	(582,035)	Ref. 6.1.1
108367WYU	108367	WY-ALL	(13,369,775)	(13,527,214)	(157,439)	Ref. 6.1.1
108368CA	108368	CA	(26,422,932)	(26,972,126)	(549,194)	Ref. 6.1.1
108368IDU	108368	ID	(26,251,251)	(26,440,304)	(189,052)	Ref. 6.1.1
108368OR	108368	OR	(210,055,735)	(213,341,461)	(3,285,726)	Ref. 6.1.1

Indicator	Account	Factor	June 2015 AMA	June 2015 YE	Adjustment	Reference
108368UT	108368	UT	(115,234,662)	(116,579,269)	(1,344,607)	Ref. 6.1.1
108368WA	108368	WA	(51,946,505)	(52,916,473)	(969,968)	Ref. 6.1.1
108368WYP	108368	WY-ALL	(35,911,085)	(36,600,227)	(689,142)	Ref. 6.1.1
108368WYU	108368	WY-ALL	(5,697,316)	(5,816,800)	(119,484)	Ref. 6.1.1
108369CA	108369	CA	(7,614,805)	(7,833,422)	(218,617)	Ref. 6.1.1
108369IDU	108369	ID	(15,062,027)	(15,384,867)	(322,840)	Ref. 6.1.1
108369OR	108369	OR	(106,405,192)	(109,380,393)	(2,975,200)	Ref. 6.1.1
108369UT	108369	UT	(88,184,055)	(90,334,794)	(2,150,739)	Ref. 6.1.1
108369WA	108369	WA	(23,157,001)	(23,821,153)	(664,152)	Ref. 6.1.1
108369WYP	108369	WY-ALL	(16,566,432)	(17,048,716)	(482,285)	Ref. 6.1.1
108369WYU	108369	WY-ALL	(3,588,368)	(3,749,377)	(161,009)	Ref. 6.1.1
108370CA	108370	CA	(2,183,930)	(2,180,091)	3,839	Ref. 6.1.1
108370IDU	108370	ID	(9,607,486)	(9,664,783)	(57,297)	Ref. 6.1.1
108370OR	108370	OR	(32,605,501)	(32,837,179)	(231,678)	Ref. 6.1.1
108370UT	108370	UT	(35,512,756)	(36,542,508)	(1,029,753)	Ref. 6.1.1
108370WA	108370	WA	(3,333,865)	(3,593,417)	(259,553)	Ref. 6.1.1
108370WYP	108370	WY-ALL	(3,061,057)	(3,362,267)	(301,210)	Ref. 6.1.1
108370WYU	108370	WY-ALL	(949,741)	(982,027)	(32,285)	Ref. 6.1.1
108371CA	108371	CA	(199,173)	(199,751)	(579)	Ref. 6.1.1
108371IDU	108371	ID	(142,050)	(140,507)	1,543	Ref. 6.1.1
108371OR	108371	OR	(2,059,028)	(2,056,682)	2,346	Ref. 6.1.1
108371UT	108371	UT	(3,463,277)	(3,410,266)	53,011	Ref. 6.1.1
108371WA	108371	WA	(355,371)	(354,103)	1,268	Ref. 6.1.1
108371WYP	108371	WY-ALL	(843,246)	(841,778)	1,468	Ref. 6.1.1
108371WYU	108371	WY-ALL	(133,579)	(134,046)	(467)	Ref. 6.1.1
108373CA	108373	CA	(543,911)	(547,716)	(3,806)	Ref. 6.1.1
108373IDU	108373	ID	(426,524)	(425,567)	957	Ref. 6.1.1
108373OR	108373	OR	(10,025,693)	(10,167,136)	(141,443)	Ref. 6.1.1
108373UT	108373	UT	(12,471,265)	(12,092,754)	378,511	Ref. 6.1.1
108373WA	108373	WA	(1,914,946)	(1,945,204)	(30,257)	Ref. 6.1.1
108373WYP	108373	WY-ALL	(3,159,956)	(3,191,695)	(31,739)	Ref. 6.1.1
108373WYU	108373	WY-ALL	(1,031,686)	(1,036,240)	(4,554)	Ref. 6.1.1
108DPCA	108DP	CA	468,804	539,343	70,539	Ref. 6.1.1
108DPIDU	108DP	ID	202,981	56,016	(146,965)	Ref. 6.1.1
108DPOR	108DP	OR	404,063	317,463	(86,600)	Ref. 6.1.1
108DPUT	108DP	UT	2,393,314	483,840	(1,909,475)	Ref. 6.1.1
108DPWA	108DP	WA	325,900	277,985	(47,915)	Ref. 6.1.1
108DPWYP	108DP	WY-ALL	160,570	-	(160,570)	Ref. 6.1.1
108DPWYU	108DP	WY-ALL	387,532	185,366	(202,166)	Ref. 6.1.1
108GPCA	108GP	CA	(5,154,368)	(5,400,233)	(245,865)	Ref. 6.1.2
108GPCAEE	108GP	CAEE	(404,961)	(421,317)	(16,356)	Ref. 6.1.2
108GPCAGE	108GP	CAGE	(59,972,717)	(63,209,106)	(3,236,390)	Ref. 6.1.2
108GPCAGW	108GP	CAGW	(20,698,951)	(22,208,083)	(1,509,132)	Ref. 6.1.2
108GPCN	108GP	CN	(6,980,358)	(7,346,622)	(366,264)	Ref. 6.1.2
108GPIDU	108GP	ID	(13,539,866)	(14,201,834)	(661,968)	Ref. 6.1.2
108GPJBG	108GP	JBG	(6,078,390)	(6,452,796)	(374,406)	Ref. 6.1.2
108GPOR	108GP	OR	(62,289,582)	(63,511,240)	(1,221,658)	Ref. 6.1.2
108GPSO	108GP	SO	(94,088,510)	(99,259,482)	(5,170,972)	Ref. 6.1.2
108GPUT	108GP	UT	(71,807,897)	(75,020,300)	(3,212,403)	Ref. 6.1.2
108GPWA	108GP	WA	(21,478,490)	(21,318,182)	160,308	Ref. 6.1.2
108GPWYP	108GP	WY-ALL	(23,359,704)	(24,471,326)	(1,111,621)	Ref. 6.1.2
108GPWYU	108GP	WY-ALL	(5,488,346)	(5,779,256)	(290,910)	Ref. 6.1.2

Indicator	Account	Factor	June 2015 AMA	June 2015 YE	Adjustment	Reference
108HPCAGE	108HP	CAGE	(61,041,917)	(63,383,646)	(2,341,729)	Ref. 6.1.2
108HPCAGW	108HP	CAGW	(244,817,263)	(255,757,019)	(10,939,756)	Ref. 6.1.2
108HPOTHER	108HP	OTHER	497,504	735,087	237,582	Ref. 6.1.2
108MPCAE	108MP	CAEE	(180,500,742)	4,195,467	184,696,209	Ref. 6.1.2
108OPCAGE	108OP	CAGE	(427,384,985)	(457,062,246)	(29,677,261)	Ref. 6.1.2
108OPCAGW	108OP	CAGW	(354,157,368)	(353,282,703)	874,665	Ref. 6.1.2
108SPCAEE	108SP	CAEE	-	-	-	Ref. 6.1.2
108SPCAGE	108SP	CAGE	(2,076,964,527)	(2,157,407,485)	(80,442,958)	Ref. 6.1.2
108SPCAGW	108SP	CAGW	(155,075,455)	(156,650,654)	(1,575,199)	Ref. 6.1.2
108SPIDU	108SP	ID	924,509	1,247,697	323,188	Ref. 6.1.2
108SPJBG	108SP	JBG	(517,782,349)	(528,264,440)	(10,482,091)	Ref. 6.1.2
108SPUT	108SP	UT	6,516,770	9,025,509	2,508,739	Ref. 6.1.2
108SPWYP	108SP	WY-ALL	2,296,369	2,943,743	647,374	Ref. 6.1.2
108TPCAGE	108TP	CAGE	(893,838,418)	(916,367,055)	(22,528,637)	Ref. 6.1.2
108TPCAGW	108TP	CAGW	(492,538,892)	(498,685,290)	(6,146,398)	Ref. 6.1.2
108TPJBG	108TP	JBG	(46,565,210)	(53,061,640)	(6,496,431)	Ref. 6.1.2
108TPSG	108TP	SG	(1,052,225)	(1,051,590)	635	Ref. 6.1.2
111GPCA	111GP	CA	(477,461)	(524,177)	(46,717)	Ref. 6.1.2
111GPCAGW	111GP	CAGW	(117,921)	(149,857)	(31,936)	Ref. 6.1.2
111GPCN	111GP	CN	(1,612,921)	-	1,612,921	Ref. 6.1.2
111GPIDU	111GP	ID	(180,344)	(227,552)	(47,208)	Ref. 6.1.2
111GPOR	111GP	OR	(4,390,809)	(4,589,336)	(198,527)	Ref. 6.1.2
111GPSO	111GP	SO	(5,379,374)	(5,626,174)	(246,800)	Ref. 6.1.2
111GPUT	111GP	UT	(14,668)	(15,032)	(364)	Ref. 6.1.2
111GPWA	111GP	WA	(1,354,564)	(1,389,766)	(35,201)	Ref. 6.1.2
111GPWYP	111GP	WY-ALL	(4,583,529)	(4,592,947)	(9,419)	Ref. 6.1.2
111GPWYU	111GP	WY-ALL	(40,613)	(40,929)	(317)	Ref. 6.1.2
111HPCAGW	111HP	CAGW	(1,159,358)	(1,296,878)	(137,520)	Ref. 6.1.2
111IPCAEE	111IP	CAEE	(2,423,233)	(189,215)	2,234,018	Ref. 6.1.2
111IPCAGE	111IP	CAGE	(24,407,404)	(26,568,783)	(2,161,379)	Ref. 6.1.2
111IPCAGW	111IP	CAGW	(91,649,911)	(98,712,095)	(7,062,184)	Ref. 6.1.2
111IPCN	111IP	CN	(112,754,732)	(114,323,041)	(1,568,309)	Ref. 6.1.2
111IPIDU	111IP	ID	(838,402)	(848,985)	(10,583)	Ref. 6.1.3
111IPJBG	111IP	JBG	(163,390)	(301,450)	(138,060)	Ref. 6.1.3
111IPOR	111IP	OR	(95,324)	(101,773)	(6,449)	Ref. 6.1.3
111IPSG	111IP	SG	(13,371,076)	(12,127,428)	1,243,648	Ref. 6.1.3
111IPSO	111IP	SO	(290,778,004)	(295,372,181)	(4,594,176)	Ref. 6.1.3
111IPUT	111IP	UT	14,204,497	15,996,868	1,792,370	Ref. 6.1.3
111IPWYP	111IP	WY-ALL	(690,264)	(479,004)	211,260	Ref. 6.1.3
Total			(8,857,328,331)	(8,908,427,941)	(51,099,609)	

	<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 Expense	403360	RES	154	CA	Situs	-	6.2.4 - 6.2.8
Depreciation Expense	403360	RES	279	ID	Situs	-	6.2.4 - 6.2.8
Depreciation Expense	403360	RES	993	OR	Situs	-	6.2.4 - 6.2.8
Depreciation Expense	403360	RES	(57,968)	UT	Situs	-	6.2.4 - 6.2.8
Depreciation Expense	403360	RES	1,523	WA	Situs	1,523	6.2.4 - 6.2.8
Depreciation Expense	403360	RES	5,205	WY-ALL	Situs	-	6.2.4 - 6.2.8
Depreciation Expense	403361	RES	844	CA	Situs	-	6.2.4 - 6.2.8
Depreciation Expense	403361	RES	30	ID	Situs	-	6.2.4 - 6.2.8
Depreciation Expense	403361	RES	48,835	OR	Situs	-	6.2.4 - 6.2.8
Depreciation Expense	403361	RES	2,351	UT	Situs	-	6.2.4 - 6.2.8
Depreciation Expense	403361	RES	4,123	WA	Situs	4,123	6.2.4 - 6.2.8
Depreciation Expense	403361	RES	9,389	WY-ALL	Situs	-	6.2.4 - 6.2.8
Depreciation Expense	403362	RES	30,027	CA	Situs	-	6.2.4 - 6.2.8
Depreciation Expense	403362	RES	4,180	ID	Situs	-	6.2.4 - 6.2.8
Depreciation Expense	403362	RES	47,275	OR	Situs	-	6.2.4 - 6.2.8
Depreciation Expense	403362	RES	26,376	UT	Situs	-	6.2.4 - 6.2.8
Depreciation Expense	403362	RES	95,898	WA	Situs	95,898	6.2.4 - 6.2.8
Depreciation Expense	403362	RES	40,998	WY-ALL	Situs	-	6.2.4 - 6.2.8
Depreciation Expense	403364	RES	27,589	CA	Situs	-	6.2.4 - 6.2.8
Depreciation Expense	403364	RES	46,535	ID	Situs	-	6.2.4 - 6.2.8
Depreciation Expense	403364	RES	112,042	OR	Situs	-	6.2.4 - 6.2.8
Depreciation Expense	403364	RES	149,083	UT	Situs	-	6.2.4 - 6.2.8
Depreciation Expense	403364	RES	30,907	WA	Situs	30,907	6.2.4 - 6.2.8
Depreciation Expense	403364	RES	75,730	WY-ALL	Situs	-	6.2.4 - 6.2.8
Depreciation Expense	403365	RES	3,926	CA	Situs	-	6.2.4 - 6.2.8
Depreciation Expense	403365	RES	9,723	ID	Situs	-	6.2.4 - 6.2.8
Depreciation Expense	403365	RES	67,262	OR	Situs	-	6.2.4 - 6.2.8
Depreciation Expense	403365	RES	55,705	UT	Situs	-	6.2.4 - 6.2.8
Depreciation Expense	403365	RES	41,247	WA	Situs	41,247	6.2.4 - 6.2.8
Depreciation Expense	403365	RES	43,130	WY-ALL	Situs	-	6.2.4 - 6.2.8
Depreciation Expense	403366	RES	2,399	CA	Situs	-	6.2.4 - 6.2.8
Depreciation Expense	403366	RES	3,999	ID	Situs	-	6.2.4 - 6.2.8
Depreciation Expense	403366	RES	16,265	OR	Situs	-	6.2.4 - 6.2.8
Depreciation Expense	403366	RES	67,551	UT	Situs	-	6.2.4 - 6.2.8
Depreciation Expense	403366	RES	7,217	WA	Situs	7,217	6.2.4 - 6.2.8
Depreciation Expense	403366	RES	26,384	WY-ALL	Situs	-	6.2.4 - 6.2.8
Depreciation Expense	403367	RES	4,656	CA	Situs	-	6.2.4 - 6.2.8
Depreciation Expense	403367	RES	6,380	ID	Situs	-	6.2.4 - 6.2.8
Depreciation Expense	403367	RES	49,632	OR	Situs	-	6.2.4 - 6.2.8
			<u>1,107,874</u>			<u>180,915</u>	

Description of Adjustment:

This adjustment annualizes depreciation expense associated with the end-of-period (EOP) plant balances in adjustment 8.11 and reflects the corresponding tax impacts. Considerations supporting the use of EOP rate base can be found in the direct testimony of Shelley McCoy and Bryce Dalley.

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
(cont.) Adjustment to Expense:							
Depreciation Expense	403367	RES	161,418	UT	Situs	-	6.2.4 - 6.2.8
Depreciation Expense	403367	RES	14,428	WA	Situs	14,428	6.2.4 - 6.2.8
Depreciation Expense	403367	RES	43,682	WY-ALL	Situs	-	6.2.4 - 6.2.8
Depreciation Expense	403368	RES	14,797	CA	Situs	-	6.2.4 - 6.2.8
Depreciation Expense	403368	RES	23,251	ID	Situs	-	6.2.4 - 6.2.8
Depreciation Expense	403368	RES	112,055	OR	Situs	-	6.2.4 - 6.2.8
Depreciation Expense	403368	RES	232,537	UT	Situs	-	6.2.4 - 6.2.8
Depreciation Expense	403368	RES	30,586	WA	Situs	30,586	6.2.4 - 6.2.8
Depreciation Expense	403368	RES	72,524	WY-ALL	Situs	-	6.2.4 - 6.2.8
Depreciation Expense	403369	RES	7,145	CA	Situs	-	6.2.4 - 6.2.8
Depreciation Expense	403369	RES	25,382	ID	Situs	-	6.2.4 - 6.2.8
Depreciation Expense	403369	RES	106,284	OR	Situs	-	6.2.4 - 6.2.8
Depreciation Expense	403369	RES	165,043	UT	Situs	-	6.2.4 - 6.2.8
Depreciation Expense	403369	RES	25,140	WA	Situs	25,140	6.2.4 - 6.2.8
Depreciation Expense	403369	RES	37,638	WY-ALL	Situs	-	6.2.4 - 6.2.8
Depreciation Expense	403370	RES	418	CA	Situs	-	6.2.4 - 6.2.8
Depreciation Expense	403370	RES	2,504	ID	Situs	-	6.2.4 - 6.2.8
Depreciation Expense	403370	RES	11,728	OR	Situs	-	6.2.4 - 6.2.8
Depreciation Expense	403370	RES	30,414	UT	Situs	-	6.2.4 - 6.2.8
Depreciation Expense	403370	RES	2,663	WA	Situs	2,663	6.2.4 - 6.2.8
Depreciation Expense	403370	RES	5,326	WY-ALL	Situs	-	6.2.4 - 6.2.8
Depreciation Expense	403371	RES	18	CA	Situs	-	6.2.4 - 6.2.8
Depreciation Expense	403371	RES	(4)	ID	Situs	-	6.2.4 - 6.2.8
Depreciation Expense	403371	RES	466	OR	Situs	-	6.2.4 - 6.2.8
Depreciation Expense	403371	RES	(193)	UT	Situs	-	6.2.4 - 6.2.8
Depreciation Expense	403371	RES	(12)	WA	Situs	(12)	6.2.4 - 6.2.8
Depreciation Expense	403371	RES	141	WY-ALL	Situs	-	6.2.4 - 6.2.8
Depreciation Expense	403373	RES	(20)	CA	Situs	-	6.2.4 - 6.2.8
Depreciation Expense	403373	RES	231	ID	Situs	-	6.2.4 - 6.2.8
Depreciation Expense	403373	RES	3,698	OR	Situs	-	6.2.4 - 6.2.8
Depreciation Expense	403373	RES	(18,729)	UT	Situs	-	6.2.4 - 6.2.8
Depreciation Expense	403373	RES	847	WA	Situs	847	6.2.4 - 6.2.8
Depreciation Expense	403373	RES	1,068	WY-ALL	Situs	-	6.2.4 - 6.2.8
Depreciation Expense	403GP	RES	1,191	CA	Situs	-	6.2.4 - 6.2.8
Depreciation Expense	403GP	RES	(1,827)	CAEE	0.0000%	-	6.2.4 - 6.2.8
Depreciation Expense	403GP	RES	156,095	CAGE	0.0000%	-	6.2.4 - 6.2.8
Depreciation Expense	403GP	RES	31,808	CAGW	22.5651%	7,177	6.2.4 - 6.2.8
Depreciation Expense	403GP	RES	(102,056)	CN	6.8837%	(7,025)	6.2.4 - 6.2.8
Depreciation Expense	403GP	RES	27,236	ID	Situs	-	6.2.4 - 6.2.8
Depreciation Expense	403GP	RES	6,434	JBG	22.4370%	1,444	6.2.4 - 6.2.8
Depreciation Expense	403GP	RES	47,053	OR	Situs	-	6.2.4 - 6.2.8
Depreciation Expense	403GP	RES	-	SG	8.2285%	-	6.2.4 - 6.2.8
Depreciation Expense	403GP	RES	153,768	SO	6.655%	10,233	6.2.4 - 6.2.8
Depreciation Expense	403GP	RES	50,376	UT	Situs	-	6.2.4 - 6.2.8
Depreciation Expense	403GP	RES	(7,227)	WA	Situs	(7,227)	6.2.4 - 6.2.8
Depreciation Expense	403GP	RES	22,932	WY-ALL	Situs	-	6.2.4 - 6.2.8
Depreciation Expense	403GP	RES	-	JBE	22.7309%	-	6.2.4 - 6.2.8
			<u>1,498,258</u>			<u>78,255</u>	

Description of Adjustment:

This adjustment annualizes depreciation expense associated with the end-of-period (EOP) plant balances in adjustment 8.11 and reflects the corresponding tax impacts. Considerations supporting the use of EOP rate base can be found in the direct testimony of Shelley McCoy and Bryce Dalley.

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	RES#
(cont.) Adjustment to Expense:							
Depreciation Expense	403HP	RES	12,693	CAGE	0.000%	-	6.2.4 - 6.2.8
Depreciation Expense	403HP	RES	250,760	CAGW	22.565%	56,584	6.2.4 - 6.2.8
Depreciation Expense	403OP	RES	757,868	CAGE	0.000%	-	6.2.4 - 6.2.8
Depreciation Expense	403OP	RES	249,626	CAGW	22.565%	56,328	6.2.4 - 6.2.8
Depreciation Expense	403OP	RES	-	OR	Situs	-	6.2.4 - 6.2.8
Depreciation Expense	403SP	RES	2,261,995	CAGE	0.000%	-	6.2.4 - 6.2.8
Depreciation Expense	403SP	RES	7,844	CAGW	22.565%	1,770	6.2.4 - 6.2.8
Depreciation Expense	403SP	RES	354,952	JBG	22.437%	79,641	6.2.4 - 6.2.8
Depreciation Expense	403TP	RES	1,012,641	CAGE	0.000%	-	6.2.4 - 6.2.8
Depreciation Expense	403TP	RES	274,502	CAGW	22.565%	61,942	6.2.4 - 6.2.8
Depreciation Expense	403TP	RES	22,784	JBG	22.437%	5,112	6.2.4 - 6.2.8
Depreciation Expense	403TP	RES	1	SG	8.229%	0	6.2.4 - 6.2.8
Depreciation Expense	404IP	RES	(659,870)	CAEE	0.000%	-	6.2.4 - 6.2.8
Depreciation Expense	404IP	RES	49,132	CAGE	0.000%	-	6.2.4 - 6.2.8
Depreciation Expense	404IP	RES	108,212	CAGW	22.565%	24,418	6.2.4 - 6.2.8
Depreciation Expense	404IP	RES	90,058	CN	6.884%	6,199	6.2.4 - 6.2.8
Depreciation Expense	404IP	RES	(0)	ID	Situs	-	6.2.4 - 6.2.8
Depreciation Expense	404IP	RES	(4)	OR	Situs	-	6.2.4 - 6.2.8
Depreciation Expense	404IP	RES	-	SG	8.229%	-	6.2.4 - 6.2.8
Depreciation Expense	404IP	RES	196,125	SO	6.655%	13,052	6.2.4 - 6.2.8
Depreciation Expense	404IP	RES	286	UT	Situs	-	6.2.4 - 6.2.8
Depreciation Expense	404IP	RES	-	WA	Situs	-	6.2.4 - 6.2.8
Depreciation Expense	404IP	RES	(8,741)	WY-ALL	Situs	-	6.2.4 - 6.2.8
Depreciation Expense	403MP	RES	(8,719,130)	CAEE	0.000%	-	6.2.4 - 6.2.8
			<u>(3,738,266)</u>			<u>305,046</u>	
			1,107,874			180,915	Page 6.2
			1,498,258			78,255	Page 6.2.1
			<u>(3,738,266)</u>			<u>305,046</u>	Page 6.2.2
Total Adjustment to Expense			<u>(1,132,134)</u>			<u>564,216</u>	

Adjustment to Tax:

Schedule M Adjustment	SCHMAT	RES	93,144	CA	Situs	-	
Schedule M Adjustment	SCHMAT	RES	(9,380,827)	CAEE	0.000%	-	
Schedule M Adjustment	SCHMAT	RES	4,250,424	CAGE	0.000%	-	
Schedule M Adjustment	SCHMAT	RES	922,752	CAGW	22.565%	208,219	
Schedule M Adjustment	SCHMAT	RES	(11,998)	CN	6.884%	(826)	
Schedule M Adjustment	SCHMAT	RES	149,726	ID	Situs	-	
Schedule M Adjustment	SCHMAT	RES	-	JBE	22.731%	-	
Schedule M Adjustment	SCHMAT	RES	384,169	JBG	22.437%	86,196	
Schedule M Adjustment	SCHMAT	RES	623,585	OR	Situs	-	
Schedule M Adjustment	SCHMAT	RES	1	SG	8.229%	0	
Schedule M Adjustment	SCHMAT	RES	349,893	SO	6.655%	23,285	
Schedule M Adjustment	SCHMAT	RES	864,251	UT	Situs	-	
Schedule M Adjustment	SCHMAT	RES	247,341	WA	Situs	247,341	
Schedule M Adjustment	SCHMAT	RES	375,405	WY-ALL	Situs	-	
			<u>(1,132,134)</u>			<u>564,216</u>	

Description of Adjustment:

This adjustment annualizes depreciation expense associated with the end-of-period (EOP) plant balances in adjustment 8.11 and reflects the corresponding tax impacts. Considerations supporting the use of EOP rate base can be found in the direct testimony of Shelley McCoy and Bryce Dalley.

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
(cont.) Adjustment to Tax							
Deferred Income Tax Exp	41010	RES	(35,349)	CA	Situs	-	
Deferred Income Tax Exp	41010	RES	3,560,118	CAEE	0.000%	-	
Deferred Income Tax Exp	41010	RES	(1,613,079)	CAGE	0.000%	-	
Deferred Income Tax Exp	41010	RES	(350,193)	CAGW	22.565%	(79,021)	
Deferred Income Tax Exp	41010	RES	4,553	CN	6.884%	313	
Deferred Income Tax Exp	41010	RES	(56,823)	ID	Situs	-	
Deferred Income Tax Exp	41010	RES	-	JBE	22.731%	-	
Deferred Income Tax Exp	41010	RES	(145,796)	JBG	22.437%	(32,712)	
Deferred Income Tax Exp	41010	RES	(236,657)	OR	Situs	-	
Deferred Income Tax Exp	41010	RES	(1)	SG	8.229%	(0)	
Deferred Income Tax Exp	41010	RES	(132,788)	SO	6.655%	(8,837)	
Deferred Income Tax Exp	41010	RES	(327,992)	UT	Situs	-	
Deferred Income Tax Exp	41010	RES	(93,868)	WA	Situs	(93,868)	
Deferred Income Tax Exp	41010	RES	(142,470)	WY-ALL	Situs	-	
			<u>429,655</u>			<u>(214,125)</u>	
Accum Def Inc Tax Bal	282	RES	35,349	CA	Situs	-	
Accum Def Inc Tax Bal	282	RES	(3,560,118)	CAEE	0.000%	-	
Accum Def Inc Tax Bal	282	RES	1,613,079	CAGE	0.000%	-	
Accum Def Inc Tax Bal	282	RES	350,193	CAGW	22.565%	79,021	
Accum Def Inc Tax Bal	282	RES	(4,553)	CN	6.884%	(313)	
Accum Def Inc Tax Bal	282	RES	56,823	ID	Situs	-	
Accum Def Inc Tax Bal	282	RES	-	JBE	22.731%	-	
Accum Def Inc Tax Bal	282	RES	145,796	JBG	22.437%	32,712	
Accum Def Inc Tax Bal	282	RES	236,657	OR	Situs	-	
Accum Def Inc Tax Bal	282	RES	1	SG	8.229%	0	
Accum Def Inc Tax Bal	282	RES	132,788	SO	6.655%	8,837	
Accum Def Inc Tax Bal	282	RES	327,992	UT	Situs	-	
Accum Def Inc Tax Bal	282	RES	93,868	WA	Situs	93,868	
Accum Def Inc Tax Bal	282	RES	142,470	WY-ALL	Situs	-	
			<u>(429,655)</u>			<u>214,125</u>	

Description of Adjustment:

This adjustment annualizes depreciation expense associated with the end-of-period (EOP) plant balances in adjustment 8.11 and reflects the corresponding tax impacts. Considerations supporting the use of EOP rate base can be found in the direct testimony of Shelley McCoy and Bryce Dalley.

Ref Page 8.11.6 to 8.11.12

Indicator	Total Co.			Depr Expense		Total Co.		WCA Factor	Reference
	June 2015 AMA	June 2015 YE	Plant Adj	Account	Ordered Rate	Expense Adj			
302CAGE	14,386,245	14,386,245	-	404IP	5.02%	-	CAGE	Ref. 6.2.2	
302CAGW	179,026,170	178,725,803	(300,367)	404IP	3.45%	(10,356)	CAGW	Ref. 6.2.2	
302ID	1,000,000	1,000,000	-	404IP	0.52%	-	ID	Ref. 6.2.2	
302UT	(32,081,215)	(32,081,215)	-	404IP	12.49%	-	UT	Ref. 6.2.2	
303CA	426,334	425,687	(647)	404IP	0.00%	-	CA	Ref. 6.2.2	
303CAEE	3,544,113	244,763	(3,299,349)	404IP	20.00%	(659,870)	CAEE	Ref. 6.2.2	
303CAGE	68,115,013	69,094,324	979,310	404IP	5.02%	49,132	CAGE	Ref. 6.2.2	
303CAGW	86,303,876	89,742,877	3,439,001	404IP	3.45%	118,568	CAGW	Ref. 6.2.2	
303CN	131,421,854	134,990,047	3,568,193	404IP	2.52%	90,058	CN	Ref. 6.2.2	
303ID	3,109,841	3,109,808	(33)	404IP	0.52%	(0)	ID	Ref. 6.2.2	
303JBG	1,041,005	1,041,005	-	404IP	26.51%	-	JBG	Ref. 6.2.2	
303OR	4,334,957	4,333,585	(1,372)	404IP	0.30%	(4)	OR	Ref. 6.2.2	
303SG	1,581,299	1,581,299	-	404IP	0.00%	-	SG	Ref. 6.2.2	
303SO	362,106,778	367,478,373	5,371,595	404IP	3.65%	196,125	SO	Ref. 6.2.2	
303UT	3,267,400	3,269,691	2,290	404IP	12.49%	286	UT	Ref. 6.2.2	
303WA	1,508,049	1,508,049	-	404IP	0.00%	-	WA	Ref. 6.2.2	
303WYP	1,464,163	1,197,969	(266,194)	404IP	3.28%	(8,741)	WY-ALL	Ref. 6.2.2	
310CAGE	90,654,781	90,654,894	114	403SP	3.59%	4	CAGE	Ref. 6.2.2	
310CAGW	1,788,644	1,788,644	-	403SP	2.75%	-	CAGW	Ref. 6.2.2	
310JBG	1,161,925	1,161,925	-	403SP	2.77%	-	JBG	Ref. 6.2.2	
311CAGE	809,871,833	810,877,196	1,005,363	403SP	3.59%	36,048	CAGE	Ref. 6.2.2	
311CAGW	66,527,579	66,763,347	235,768	403SP	2.75%	6,479	CAGW	Ref. 6.2.2	
311JBG	140,070,571	140,317,794	247,223	403SP	2.77%	6,856	JBG	Ref. 6.2.2	
312CAGE	3,402,981,771	3,457,439,470	54,457,699	403SP	3.59%	1,952,636	CAGE	Ref. 6.2.2	
312CAGW	123,673,713	123,688,319	14,606	403SP	2.75%	401	CAGW	Ref. 6.2.2	
312JBG	703,086,288	717,638,604	14,552,316	403SP	2.77%	403,558	JBG	Ref. 6.2.2	
314CAGE	737,580,108	742,041,673	4,461,565	403SP	3.59%	159,974	CAGE	Ref. 6.2.2	
314CAGW	56,518,347	56,484,426	(33,921)	403SP	2.75%	(932)	CAGW	Ref. 6.2.2	
314JBG	201,631,059	199,536,268	(2,094,791)	403SP	2.77%	(58,092)	JBG	Ref. 6.2.2	
315CAGE	416,935,179	419,956,224	3,021,045	403SP	3.59%	108,323	CAGE	Ref. 6.2.2	
315CAGW	13,365,116	13,435,108	69,992	403SP	2.75%	1,924	CAGW	Ref. 6.2.2	
315JBG	60,727,145	60,822,274	95,129	403SP	2.77%	2,638	JBG	Ref. 6.2.2	
316CAGE	26,704,007	26,843,751	139,744	403SP	3.59%	5,011	CAGE	Ref. 6.2.2	
316CAGW	320,910	319,872	(1,038)	403SP	2.75%	(29)	CAGW	Ref. 6.2.2	
316JBG	4,115,111	4,114,814	(297)	403SP	2.77%	(8)	JBG	Ref. 6.2.2	
330CAGE	5,946,474	5,945,631	(843)	403HP	4.17%	(35)	CAGE	Ref. 6.2.2	
330CAGW	25,370,020	25,370,020	-	403HP	2.54%	-	CAGW	Ref. 6.2.2	
331CAGE	15,572,182	15,556,154	(16,028)	403HP	4.17%	(668)	CAGE	Ref. 6.2.2	
331CAGW	231,524,659	238,275,183	6,750,524	403HP	2.54%	171,133	CAGW	Ref. 6.2.2	
332CAGE	93,229,079	93,420,769	191,690	403HP	4.17%	7,985	CAGE	Ref. 6.2.2	
332CAGW	386,355,473	387,717,983	1,362,510	403HP	2.54%	34,541	CAGW	Ref. 6.2.2	
333CAGE	40,406,264	40,417,978	11,714	403HP	4.17%	488	CAGE	Ref. 6.2.2	
333CAGW	85,342,849	86,556,380	1,213,532	403HP	2.54%	30,764	CAGW	Ref. 6.2.2	
334CAGE	11,666,829	11,779,337	112,508	403HP	4.17%	4,687	CAGE	Ref. 6.2.2	
334CAGW	65,205,460	65,713,798	508,338	403HP	2.54%	12,887	CAGW	Ref. 6.2.2	
335CAGE	173,895	178,853	4,958	403HP	4.17%	207	CAGE	Ref. 6.2.2	
335CAGW	2,190,668	2,190,668	-	403HP	2.54%	-	CAGW	Ref. 6.2.2	
336CAGE	2,068,610	2,069,316	705	403HP	4.17%	29	CAGE	Ref. 6.2.2	
336CAGW	18,260,525	18,317,139	56,614	403HP	2.54%	1,435	CAGW	Ref. 6.2.2	
340CAGE	40,185,965	40,126,798	(59,167)	403OP	3.12%	(1,848)	CAGE	Ref. 6.2.2	
340CAGW	2,816,036	2,816,036	-	403OP	3.19%	-	CAGW	Ref. 6.2.2	
340OR	74,986	74,986	-	403OP	3.19%	-	OR	Ref. 6.2.2	
341CAGE	168,368,837	169,177,807	808,969	403OP	3.12%	25,268	CAGE	Ref. 6.2.2	
341CAGW	57,431,484	57,518,217	86,733	403OP	3.19%	2,769	CAGW	Ref. 6.2.2	
342CAGE	14,245,427	14,247,754	2,328	403OP	3.12%	73	CAGE	Ref. 6.2.2	
342CAGW	1,622,667	1,622,667	-	403OP	3.19%	-	CAGW	Ref. 6.2.2	
343CAGE	1,947,580,862	1,969,311,196	21,730,334	403OP	3.12%	678,735	CAGE	Ref. 6.2.2	
343CAGW	955,696,245	962,833,946	7,137,701	403OP	3.19%	227,891	CAGW	Ref. 6.2.2	
344CAGE	337,852,770	339,338,938	1,486,168	403OP	3.12%	46,420	CAGE	Ref. 6.2.2	
344CAGW	132,458,268	132,958,670	500,402	403OP	3.19%	15,977	CAGW	Ref. 6.2.2	
345CAGE	237,199,421	237,493,295	293,874	403OP	3.12%	9,179	CAGE	Ref. 6.2.2	
345CAGW	87,585,449	87,679,303	93,855	403OP	3.19%	2,997	CAGW	Ref. 6.2.2	
346CAGE	11,072,737	11,074,085	1,349	403OP	3.12%	42	CAGE	Ref. 6.2.2	
346CAGW	4,028,237	4,028,001	(236)	403OP	3.19%	(8)	CAGW	Ref. 6.2.2	
350CAGE	197,117,711	211,099,434	13,981,723	403TP	1.72%	240,066	CAGE	Ref. 6.2.2	
350CAGW	33,218,624	34,660,351	1,441,727	403TP	1.80%	25,937	CAGW	Ref. 6.2.2	
350JBG	2,309,451	2,309,451	-	403TP	1.69%	-	JBG	Ref. 6.2.2	
350SG	100,388	100,388	-	403TP	1.86%	-	SG	Ref. 6.2.2	
352CAGE	165,189,474	171,365,945	6,176,471	403TP	1.72%	106,050	CAGE	Ref. 6.2.2	
352CAGW	42,744,345	45,093,111	2,348,767	403TP	1.80%	42,254	CAGW	Ref. 6.2.2	
352JBG	1,407,740	1,448,857	41,117	403TP	1.69%	696	JBG	Ref. 6.2.2	
352SG	3,167	3,167	-	403TP	1.86%	-	SG	Ref. 6.2.2	
353CAGE	1,336,287,488	1,351,489,468	15,201,980	403TP	1.72%	261,017	CAGE	Ref. 6.2.2	

Washington Expedited Rate Filing - June 2015

Annualization of Base Period Depreciation/Amortization Expense

Ref Page 8.11.6 to 8.11.12									
Indicator	June 2015 AMA	June 2015 YE	Total Co. Plant Adj	Depr Expense		Total Co. Expense Adj	WCA Factor	Reference	
				Account	Ordered Rate				
353CAGW	472,435,678	477,291,573	4,855,895	403TP	1.80%	87,358	CAGW	Ref. 6.2.2	
353JBG	34,729,541	36,036,980	1,307,438	403TP	1.69%	22,125	JBG	Ref. 6.2.2	
353SG	952,147	952,147	-	403TP	1.86%	-	SG	Ref. 6.2.2	
354CAGE	1,000,183,874	1,003,977,850	3,793,976	403TP	1.72%	65,142	CAGE	Ref. 6.2.2	
354CAGW	187,184,923	188,016,002	831,079	403TP	1.80%	14,951	CAGW	Ref. 6.2.2	
354JBG	29,830,064	29,830,064	-	403TP	1.69%	-	JBG	Ref. 6.2.2	
354SG	123,630	123,630	-	403TP	1.86%	-	SG	Ref. 6.2.2	
355CAGE	483,126,337	494,900,853	11,774,517	403TP	1.72%	202,168	CAGE	Ref. 6.2.2	
355CAGW	250,418,250	253,872,577	3,454,327	403TP	1.80%	62,144	CAGW	Ref. 6.2.2	
355JBG	949,107	946,906	(2,201)	403TP	1.69%	(37)	JBG	Ref. 6.2.2	
355SG	661,717	661,717	-	403TP	1.86%	-	SG	Ref. 6.2.2	
356CAGE	746,096,239	754,142,077	8,045,838	403TP	1.72%	138,147	CAGE	Ref. 6.2.2	
356CAGW	304,511,674	306,838,739	2,327,065	403TP	1.80%	41,864	CAGW	Ref. 6.2.2	
356JBG	20,096,428	20,096,418	(10)	403TP	1.69%	(0)	JBG	Ref. 6.2.2	
356SG	1,497,771	1,497,850	79	403TP	1.86%	1	SG	Ref. 6.2.2	
357CAGE	3,286,477	3,286,477	-	403TP	1.72%	-	CAGE	Ref. 6.2.2	
357CAGW	233,422	233,089	(334)	403TP	1.80%	(6)	CAGW	Ref. 6.2.2	
358CAGE	7,712,420	7,712,420	-	403TP	1.72%	-	CAGE	Ref. 6.2.2	
358CAGW	322,933	322,933	-	403TP	1.80%	-	CAGW	Ref. 6.2.2	
359CAGE	4,858,158	4,861,159	3,001	403TP	1.72%	52	CAGE	Ref. 6.2.2	
359CAGW	7,055,229	7,055,229	-	403TP	1.80%	-	CAGW	Ref. 6.2.2	
359JBG	4,929	4,929	-	403TP	1.69%	-	JBG	Ref. 6.2.2	
359SG	15,883	15,883	-	403TP	1.86%	-	SG	Ref. 6.2.2	
360CA	1,749,504	1,754,847	5,343	403360	2.89%	154	CA	Ref. 6.2	
360IDU	1,522,912	1,533,236	10,324	403360	2.70%	279	ID	Ref. 6.2	
360OR	13,779,082	13,818,510	39,428	403360	2.52%	993	OR	Ref. 6.2	
360UT	37,908,296	35,684,604	(2,223,692)	403360	2.61%	(57,968)	UT	Ref. 6.2	
360WA	1,757,615	1,812,371	54,757	403360	2.78%	1,523	WA	Ref. 6.2	
360WYP	2,648,619	2,648,619	-	403360	2.93%	-	WY-ALL	Ref. 6.2	
360WYU	3,311,868	3,481,838	169,970	403360	3.06%	5,205	WY-ALL	Ref. 6.2	
361CA	4,506,439	4,535,638	29,199	403361	2.89%	844	CA	Ref. 6.2	
361ID	2,295,112	2,296,232	1,120	403361	2.70%	30	ID	Ref. 6.2	
361OR	25,822,567	27,761,978	1,939,411	403361	2.52%	48,835	OR	Ref. 6.2	
361UT	53,336,100	53,426,292	90,192	403361	2.61%	2,351	UT	Ref. 6.2	
361WA	2,776,349	2,924,636	148,287	403361	2.78%	4,123	WA	Ref. 6.2	
361WYP	11,762,058	12,079,538	317,481	403361	2.93%	9,303	WY-ALL	Ref. 6.2	
361WYU	2,868,139	2,870,943	2,804	403361	3.06%	86	WY-ALL	Ref. 6.2	
362CA	28,281,826	29,320,577	1,038,751	403362	2.89%	30,027	CA	Ref. 6.2	
362ID	29,041,884	29,196,626	154,742	403362	2.70%	4,180	ID	Ref. 6.2	
362OR	229,730,088	231,607,542	1,877,454	403362	2.52%	47,275	OR	Ref. 6.2	
362UT	449,130,798	450,142,591	1,011,793	403362	2.61%	26,376	UT	Ref. 6.2	
362WA	55,354,307	58,803,136	3,448,829	403362	2.78%	95,898	WA	Ref. 6.2	
362WYP	115,657,697	116,065,894	408,197	403362	2.93%	11,961	WY-ALL	Ref. 6.2	
362WYU	10,645,277	11,593,438	948,161	403362	3.06%	29,037	WY-ALL	Ref. 6.2	
364CA	62,016,437	62,970,845	954,407	403364	2.89%	27,589	CA	Ref. 6.2	
364ID	78,442,918	80,165,565	1,722,647	403364	2.70%	46,535	ID	Ref. 6.2	
364OR	353,256,000	357,705,541	4,449,541	403364	2.52%	112,042	OR	Ref. 6.2	
364UT	347,014,829	352,733,777	5,718,948	403364	2.61%	149,083	UT	Ref. 6.2	
364WA	97,466,617	98,578,153	1,111,536	403364	2.78%	30,907	WA	Ref. 6.2	
364WYP	114,500,801	116,846,007	2,345,205	403364	2.93%	68,721	WY-ALL	Ref. 6.2	
364WYU	25,952,090	26,180,971	228,881	403364	3.06%	7,009	WY-ALL	Ref. 6.2	
365CA	34,876,220	35,012,030	135,810	403365	2.89%	3,926	CA	Ref. 6.2	
365ID	35,933,659	36,293,578	359,919	403365	2.70%	9,723	ID	Ref. 6.2	
365OR	246,899,209	249,570,393	2,671,184	403365	2.52%	67,262	OR	Ref. 6.2	
365UT	221,326,058	223,462,939	2,136,881	403365	2.61%	55,705	UT	Ref. 6.2	
365WA	62,396,436	63,879,814	1,483,378	403365	2.78%	41,247	WA	Ref. 6.2	
365WYP	90,692,338	92,111,445	1,419,107	403365	2.93%	41,584	WY-ALL	Ref. 6.2	
365WYU	13,566,365	13,616,862	50,497	403365	3.06%	1,546	WY-ALL	Ref. 6.2	
366CA	16,918,058	17,001,045	82,986	403366	2.89%	2,399	CA	Ref. 6.2	
366ID	8,867,009	9,015,040	148,031	403366	2.70%	3,999	ID	Ref. 6.2	
366OR	89,823,174	90,469,102	645,928	403366	2.52%	16,265	OR	Ref. 6.2	
366UT	182,811,187	185,402,515	2,591,328	403366	2.61%	67,551	UT	Ref. 6.2	
366WA	17,037,124	17,296,682	259,558	403366	2.78%	7,217	WA	Ref. 6.2	
366WYP	19,294,423	20,029,620	735,197	403366	2.93%	21,543	WY-ALL	Ref. 6.2	
366WYU	4,454,306	4,612,381	158,075	403366	3.06%	4,841	WY-ALL	Ref. 6.2	
367CA	18,689,433	18,850,505	161,072	403367	2.89%	4,656	CA	Ref. 6.2	
367ID	26,125,762	26,361,928	236,165	403367	2.70%	6,380	ID	Ref. 6.2	
367OR	168,082,986	170,054,048	1,971,062	403367	2.52%	49,632	OR	Ref. 6.2	
367UT	498,613,733	504,805,878	6,192,145	403367	2.61%	161,418	UT	Ref. 6.2.1	
367WA	24,083,889	24,602,788	518,899	403367	2.78%	14,428	WA	Ref. 6.2.1	
367WYP	39,314,501	40,628,662	1,314,160	403367	2.93%	38,508	WY-ALL	Ref. 6.2.1	
367WYU	17,445,761	17,614,699	168,939	403367	3.06%	5,174	WY-ALL	Ref. 6.2.1	
368CA	50,784,771	51,296,653	511,882	403368	2.89%	14,797	CA	Ref. 6.2.1	

Washington Expedited Rate Filing - June 2015

Annualization of Base Period Depreciation/Amortization Expense

Ref Page 8.11.6 to 8.11.12									
Indicator	June 2015 AMA	June 2015 YE	Total Co.		Depr Expense		Total Co.		Reference
			Plant Adj	Account	Ordered Rate	Expense Adj	WCA Factor		
368ID	75,548,673	76,409,371	860,698	403368	2.70%	23,251	ID	Ref. 6.2.1	
368OR	415,281,999	419,732,078	4,450,080	403368	2.52%	112,055	OR	Ref. 6.2.1	
368UT	471,105,905	480,026,213	8,920,309	403368	2.61%	232,537	UT	Ref. 6.2.1	
368WA	104,915,676	106,015,670	1,099,994	403368	2.78%	30,586	WA	Ref. 6.2.1	
368WYP	95,508,430	97,850,928	2,342,498	403368	2.93%	68,641	WY-ALL	Ref. 6.2.1	
368WYU	14,576,602	14,703,388	126,786	403368	3.06%	3,883	WY-ALL	Ref. 6.2.1	
369CA	24,583,288	24,830,469	247,181	403369	2.89%	7,145	CA	Ref. 6.2.1	
369ID	34,985,385	35,924,996	939,611	403369	2.70%	25,382	ID	Ref. 6.2.1	
369OR	248,412,970	252,633,833	4,220,863	403369	2.52%	106,284	OR	Ref. 6.2.1	
369UT	257,682,206	264,013,403	6,331,196	403369	2.61%	165,043	UT	Ref. 6.2.1	
369WA	56,666,191	57,570,320	904,129	403369	2.78%	25,140	WA	Ref. 6.2.1	
369WYP	45,149,604	46,109,368	959,764	403369	2.93%	28,124	WY-ALL	Ref. 6.2.1	
369WYU	12,161,619	12,472,290	310,671	403369	3.06%	9,514	WY-ALL	Ref. 6.2.1	
370CA	4,063,963	4,078,438	14,474	403370	2.89%	418	CA	Ref. 6.2.1	
370ID	13,884,191	13,976,876	92,685	403370	2.70%	2,504	ID	Ref. 6.2.1	
370OR	60,404,337	60,870,107	465,770	403370	2.52%	11,728	OR	Ref. 6.2.1	
370UT	76,311,403	77,478,124	1,166,721	403370	2.61%	30,414	UT	Ref. 6.2.1	
370WA	11,685,673	11,781,455	95,781	403370	2.78%	2,663	WA	Ref. 6.2.1	
370WYP	12,349,635	12,486,772	137,137	403370	2.93%	4,018	WY-ALL	Ref. 6.2.1	
370WYU	2,172,299	2,215,005	42,706	403370	3.06%	1,308	WY-ALL	Ref. 6.2.1	
371CA	270,704	271,328	624	403371	2.89%	18	CA	Ref. 6.2.1	
371ID	169,017	168,879	(138)	403371	2.70%	(4)	ID	Ref. 6.2.1	
371OR	2,570,448	2,588,960	18,512	403371	2.52%	466	OR	Ref. 6.2.1	
371UT	4,349,764	4,342,356	(7,408)	403371	2.61%	(193)	UT	Ref. 6.2.1	
371WA	511,638	511,221	(418)	403371	2.78%	(12)	WA	Ref. 6.2.1	
371WYP	811,483	816,691	5,208	403371	2.93%	153	WY-ALL	Ref. 6.2.1	
371WYU	152,076	151,681	(394)	403371	3.06%	(12)	WY-ALL	Ref. 6.2.1	
373CA	701,314	700,614	(700)	403373	2.89%	(20)	CA	Ref. 6.2.1	
373ID	665,160	673,717	8,557	403373	2.70%	231	ID	Ref. 6.2.1	
373OR	22,936,287	23,083,165	146,878	403373	2.52%	3,698	OR	Ref. 6.2.1	
373UT	22,345,719	21,627,263	(718,456)	403373	2.61%	(18,729)	UT	Ref. 6.2.1	
373WA	4,229,399	4,259,866	30,467	403373	2.78%	847	WA	Ref. 6.2.1	
373WYP	8,233,003	8,279,814	46,812	403373	2.93%	1,372	WY-ALL	Ref. 6.2.1	
373WYU	2,244,807	2,234,876	(9,931)	403373	3.06%	(304)	WY-ALL	Ref. 6.2.1	
389CA	635,804	635,804	-	403GP	2.30%	-	CA	Ref. 6.2.1	
389CAGE	1,560	1,560	-	403GP	3.42%	-	CAGE	Ref. 6.2.1	
389CN	1,128,506	1,128,506	-	403GP	6.22%	-	CN	Ref. 6.2.1	
389ID	197,639	197,639	-	403GP	2.31%	-	ID	Ref. 6.2.1	
389OR	4,604,376	4,604,376	-	403GP	2.59%	-	OR	Ref. 6.2.1	
389SO	7,516,302	7,516,302	-	403GP	5.81%	-	SO	Ref. 6.2.1	
389UT	4,068,287	4,068,287	-	403GP	2.21%	-	UT	Ref. 6.2.1	
389WA	1,098,826	1,098,826	-	403GP	2.80%	-	WA	Ref. 6.2.1	
389WYP	1,468,113	1,468,113	-	403GP	3.10%	-	WY-ALL	Ref. 6.2.1	
389WYU	677,198	677,198	-	403GP	2.30%	-	WY-ALL	Ref. 6.2.1	
390CA	3,649,330	3,715,168	65,838	403GP	2.30%	1,514	CA	Ref. 6.2.1	
390CAEE	8,922	8,922	-	403GP	3.11%	-	CAEE	Ref. 6.2.1	
390CAGE	4,343,316	4,382,876	39,561	403GP	3.42%	1,351	CAGE	Ref. 6.2.1	
390CAGW	3,252,622	3,252,622	-	403GP	3.94%	-	CAGW	Ref. 6.2.1	
390CN	9,647,307	8,049,513	(1,597,794)	403GP	6.22%	(99,350)	CN	Ref. 6.2.1	
390ID	10,875,170	10,932,998	57,828	403GP	2.31%	1,338	ID	Ref. 6.2.1	
390JBG	19,191	19,191	-	403GP	2.18%	-	JBG	Ref. 6.2.1	
390OR	35,433,716	35,876,014	442,298	403GP	2.59%	11,468	OR	Ref. 6.2.1	
390SO	97,013,447	98,173,844	1,160,397	403GP	5.81%	67,406	SO	Ref. 6.2.1	
390UT	42,894,171	43,190,222	296,051	403GP	2.21%	6,538	UT	Ref. 6.2.1	
390WA	13,704,163	13,705,814	1,651	403GP	2.80%	46	WA	Ref. 6.2.1	
390WYP	11,295,896	11,375,819	79,923	403GP	3.10%	2,479	WY-ALL	Ref. 6.2.1	
390WYU	3,620,978	3,626,891	5,913	403GP	2.30%	136	WY-ALL	Ref. 6.2.1	
391CA	259,020	261,678	2,658	403GP	2.30%	61	CA	Ref. 6.2.1	
391CAEE	49,352	45,255	(4,096)	403GP	3.11%	(127)	CAEE	Ref. 6.2.1	
391CAGE	2,983,771	2,863,542	(120,229)	403GP	3.42%	(4,107)	CAGE	Ref. 6.2.1	
391CAGW	584,545	510,244	(74,301)	403GP	3.94%	(2,926)	CAGW	Ref. 6.2.1	
391CN	6,627,429	6,580,422	(47,007)	403GP	6.22%	(2,923)	CN	Ref. 6.2.1	
391ID	599,464	629,276	29,812	403GP	2.31%	690	ID	Ref. 6.2.1	
391JBE	1,070	1,070	-	403GP	20.00%	-	JBE	Ref. 6.2.1	
391JBG	412,292	380,756	(31,536)	403GP	2.18%	(689)	JBG	Ref. 6.2.1	
391OR	3,131,184	3,102,756	(28,427)	403GP	2.59%	(737)	OR	Ref. 6.2.1	
391SO	62,533,389	63,464,467	931,078	403GP	5.81%	54,085	SO	Ref. 6.2.1	
391UT	2,287,469	2,159,120	(128,349)	403GP	2.21%	(2,834)	UT	Ref. 6.2.1	
391WA	1,030,492	1,013,656	(16,836)	403GP	2.80%	(472)	WA	Ref. 6.2.1	
391WYP	2,413,831	2,362,405	(51,426)	403GP	3.10%	(1,595)	WY-ALL	Ref. 6.2.1	
391WYU	108,502	115,598	7,096	403GP	2.30%	163	WY-ALL	Ref. 6.2.1	
392CA	2,186,309	2,188,832	2,523	403GP	2.30%	58	CA	Ref. 6.2.1	
392CAEE	429,830	429,830	-	403GP	3.11%	-	CAEE	Ref. 6.2.1	

Washington Expedited Rate Filing - June 2015

Annualization of Base Period Depreciation/Amortization Expense

Ref Page 8.11.6 to 8.11.12									
Indicator	Total Co.			Depr Expense Account	Ordered Rate	Total Co.			Reference
	June 2015 AMA	June 2015 YE	Plant Adj			Expense Adj	WCA Factor		
392CAGE	13,279,972	13,278,481	(1,491)	403GP	3.42%	(51)	CAGE	Ref. 6.2.1	
392CAGW	5,271,715	5,231,079	(40,636)	403GP	3.94%	(1,600)	CAGW	Ref. 6.2.1	
392ID	5,353,134	5,514,467	161,333	403GP	2.31%	3,733	ID	Ref. 6.2.1	
392JBG	1,485,029	1,485,029	-	403GP	2.18%	-	JBG	Ref. 6.2.1	
392OR	23,894,298	24,419,217	524,919	403GP	2.59%	13,610	OR	Ref. 6.2.1	
392SO	7,193,897	7,358,439	164,542	403GP	5.81%	9,558	SO	Ref. 6.2.1	
392UT	33,291,614	33,457,839	166,225	403GP	2.21%	3,671	UT	Ref. 6.2.1	
392WA	5,090,655	5,104,695	14,040	403GP	2.80%	393	WA	Ref. 6.2.1	
392WYP	7,842,722	7,912,891	70,169	403GP	3.10%	2,177	WY-ALL	Ref. 6.2.1	
392WYU	1,478,319	1,495,391	17,071	403GP	2.30%	392	WY-ALL	Ref. 6.2.1	
393CA	221,151	219,989	(1,162)	403GP	2.30%	(27)	CA	Ref. 6.2.1	
393CAGE	4,140,246	4,310,839	170,593	403GP	3.42%	5,827	CAGE	Ref. 6.2.1	
393CAGW	706,740	719,130	12,390	403GP	3.94%	488	CAGW	Ref. 6.2.1	
393ID	407,813	407,813	-	403GP	2.31%	-	ID	Ref. 6.2.1	
393JBG	663,682	659,931	(3,752)	403GP	2.18%	(82)	JBG	Ref. 6.2.1	
393OR	2,892,538	2,823,523	(69,015)	403GP	2.59%	(1,789)	OR	Ref. 6.2.1	
393SO	187,595	193,163	5,568	403GP	5.81%	323	SO	Ref. 6.2.1	
393UT	3,703,143	3,764,601	61,458	403GP	2.21%	1,357	UT	Ref. 6.2.1	
393WA	761,218	754,390	(6,828)	403GP	2.80%	(191)	WA	Ref. 6.2.1	
393WYP	874,466	864,408	(10,058)	403GP	3.10%	(312)	WY-ALL	Ref. 6.2.1	
393WYU	20,261	19,815	(447)	403GP	2.30%	(10)	WY-ALL	Ref. 6.2.1	
394CA	746,395	733,540	(12,855)	403GP	2.30%	(296)	CA	Ref. 6.2.1	
394CAEE	5,617	5,617	-	403GP	3.11%	-	CAEE	Ref. 6.2.1	
394CAGE	18,765,564	18,843,155	77,591	403GP	3.42%	2,651	CAGE	Ref. 6.2.1	
394CAGW	2,864,022	2,873,701	9,679	403GP	3.94%	381	CAGW	Ref. 6.2.1	
394ID	1,960,059	1,965,589	5,529	403GP	2.31%	128	ID	Ref. 6.2.1	
394JBG	3,207,317	3,167,435	(39,882)	403GP	2.18%	(871)	JBG	Ref. 6.2.1	
394OR	10,473,993	10,527,026	53,033	403GP	2.59%	1,375	OR	Ref. 6.2.1	
394SO	3,719,621	3,724,164	4,543	403GP	5.81%	264	SO	Ref. 6.2.1	
394UT	12,983,830	13,068,128	84,299	403GP	2.21%	1,862	UT	Ref. 6.2.1	
394WA	2,880,752	2,887,772	7,020	403GP	2.80%	197	WA	Ref. 6.2.1	
394WYP	3,850,507	3,852,763	2,256	403GP	3.10%	70	WY-ALL	Ref. 6.2.1	
394WYU	478,950	475,092	(3,858)	403GP	2.30%	(89)	WY-ALL	Ref. 6.2.1	
395CA	405,299	377,489	(27,811)	403GP	2.30%	(640)	CA	Ref. 6.2.1	
395CAGE	4,829,845	4,729,131	(100,715)	403GP	3.42%	(3,440)	CAGE	Ref. 6.2.1	
395CAGW	1,375,390	1,321,607	(53,782)	403GP	3.94%	(2,118)	CAGW	Ref. 6.2.1	
395ID	1,391,291	1,363,415	(27,876)	403GP	2.31%	(645)	ID	Ref. 6.2.1	
395JBG	201,359	201,359	-	403GP	2.18%	-	JBG	Ref. 6.2.1	
395OR	7,940,815	7,414,254	(526,561)	403GP	2.59%	(13,653)	OR	Ref. 6.2.1	
395SO	4,552,552	4,522,122	(30,430)	403GP	5.81%	(1,768)	SO	Ref. 6.2.1	
395UT	7,492,962	7,501,917	8,955	403GP	2.21%	198	UT	Ref. 6.2.1	
395WA	1,583,565	1,539,463	(44,102)	403GP	2.80%	(1,236)	WA	Ref. 6.2.1	
395WYP	2,366,163	2,399,363	33,199	403GP	3.10%	1,030	WY-ALL	Ref. 6.2.1	
395WYU	416,930	383,779	(33,151)	403GP	2.30%	(762)	WY-ALL	Ref. 6.2.1	
396CA	4,257,454	4,257,454	-	403GP	2.30%	-	CA	Ref. 6.2.1	
396CAEE	45,031	45,031	-	403GP	3.11%	-	CAEE	Ref. 6.2.1	
396CAGE	30,994,306	31,361,147	366,841	403GP	3.42%	12,531	CAGE	Ref. 6.2.1	
396CAGW	2,441,203	2,442,539	1,337	403GP	3.94%	53	CAGW	Ref. 6.2.1	
396ID	8,915,765	9,330,155	414,390	403GP	2.31%	9,587	ID	Ref. 6.2.1	
396JBG	9,973,864	10,190,731	216,867	403GP	2.18%	4,735	JBG	Ref. 6.2.1	
396OR	33,890,830	33,859,647	(31,183)	403GP	2.59%	(809)	OR	Ref. 6.2.1	
396SO	1,868,111	2,075,771	207,659	403GP	5.81%	12,063	SO	Ref. 6.2.1	
396UT	46,131,037	46,680,864	549,827	403GP	2.21%	12,143	UT	Ref. 6.2.1	
396WA	7,337,076	7,337,076	-	403GP	2.80%	-	WA	Ref. 6.2.1	
396WYP	13,041,263	13,246,222	204,959	403GP	3.10%	6,358	WY-ALL	Ref. 6.2.1	
396WYU	3,389,525	3,522,640	133,116	403GP	2.30%	3,058	WY-ALL	Ref. 6.2.1	
397CA	5,305,815	5,330,842	25,027	403GP	2.30%	576	CA	Ref. 6.2.1	
397CAEE	327,675	272,996	(54,679)	403GP	3.11%	(1,700)	CAEE	Ref. 6.2.1	
397CAGE	103,692,953	107,770,480	4,077,527	403GP	3.42%	139,288	CAGE	Ref. 6.2.1	
397CAGW	42,037,868	42,993,900	956,032	403GP	3.94%	37,647	CAGW	Ref. 6.2.1	
397CN	3,496,818	3,500,304	3,486	403GP	6.22%	217	CN	Ref. 6.2.1	
397ID	10,417,478	10,954,325	536,847	403GP	2.31%	12,420	ID	Ref. 6.2.1	
397JBG	4,527,168	4,680,643	153,476	403GP	2.18%	3,351	JBG	Ref. 6.2.1	
397OR	57,273,322	58,730,025	1,456,703	403GP	2.59%	37,770	OR	Ref. 6.2.1	
397SG	138,684	138,684	-	403GP	4.30%	-	SG	Ref. 6.2.1	
397SO	78,909,283	79,246,811	337,528	403GP	5.81%	19,607	SO	Ref. 6.2.1	
397UT	54,767,019	55,970,446	1,203,427	403GP	2.21%	26,577	UT	Ref. 6.2.1	
397WA	12,738,702	12,532,589	(206,113)	403GP	2.80%	(5,776)	WA	Ref. 6.2.1	
397WYP	26,306,539	26,574,313	267,775	403GP	3.10%	8,306	WY-ALL	Ref. 6.2.1	
397WYU	5,022,321	5,075,914	53,593	403GP	2.30%	1,231	WY-ALL	Ref. 6.2.1	
398CA	52,192	49,761	(2,431)	403GP	2.30%	(56)	CA	Ref. 6.2.1	
398CAEE	561	561	-	403GP	3.11%	-	CAEE	Ref. 6.2.1	
398CAGE	1,886,649	1,946,479	59,830	403GP	3.42%	2,044	CAGE	Ref. 6.2.1	

Washington Expedited Rate Filing - June 2015

Annualization of Base Period Depreciation/Amortization Expense

Ref Page 8.11.6 to 8.11.12									
Indicator	June 2015 AMA	June 2015 YE	Total Co. Plant Adj	Depr Expense		Total Co.		WCA Factor	Reference
				Account	Ordered Rate	Expense Adj			
398CAGW	329,882	326,913	(2,969)	403GP	3.94%	(117)		CAGW	Ref. 6.2.1
398CN	216,484	216,484	-	403GP	6.22%	-		CN	Ref. 6.2.1
398ID	58,620	57,973	(646)	403GP	2.31%	(15)		ID	Ref. 6.2.1
398JBG	117,776	117,241	(535)	403GP	2.18%	(12)		JBG	Ref. 6.2.1
398OR	1,054,173	1,047,107	(7,066)	403GP	2.59%	(183)		OR	Ref. 6.2.1
398SO	2,620,925	2,487,161	(133,764)	403GP	5.81%	(7,770)		SO	Ref. 6.2.1
398UT	954,081	993,263	39,182	403GP	2.21%	865		UT	Ref. 6.2.1
398WA	192,762	186,018	(6,744)	403GP	2.80%	(189)		WA	Ref. 6.2.1
398WYP	187,026	197,321	10,295	403GP	3.10%	319		WY-ALL	Ref. 6.2.1
398WYU	16,621	15,788	(832)	403GP	2.30%	(19)		WY-ALL	Ref. 6.2.1
399CAEE	286,560,723	6,072,088	(280,488,635)	403MP	3.11%	(8,719,130)		CAEE	Ref. 6.2.2
DPCA	519,363	(90,545)	(609,907)	-	0.00%	-		CA	
DPID	1,593,124	2,005,019	411,895	-	0.00%	-		ID	
DPOR	7,646,843	12,499,021	4,852,178	-	0.00%	-		OR	
DPUT	7,993,810	9,271,917	1,278,107	-	0.00%	-		UT	
DPWA	3,920,699	5,354,717	1,434,018	-	0.00%	-		WA	
DPWYU	4,201,934	4,741,928	539,994	-	0.00%	-		WY-ALL	
GPCAGE	-	-	-	-	0.00%	-		CAGE	
GPCAGW	-	-	-	-	0.00%	-		CAGW	
GPSO	3,914,559	4,201,275	286,716	-	0.00%	-		SO	
IPSO	-	-	-	-	0.00%	-		SO	
OPCAGE	9,400,837	32,466,218	23,065,381	-	0.00%	-		CAGE	
OPCAGW	-	-	-	-	0.00%	-		CAGW	
SPCAGE	(5,628,814)	(14,960,013)	(9,331,199)	-	0.00%	-		CAGE	
SPCAGW	-	-	-	-	0.00%	-		CAGW	
SPSG	11,069,476	12,617,194	1,547,718	-	0.00%	-		SG	
TPCAGE	74,713,590	374,010,924	299,297,334	-	0.00%	-		CAGE	
TPCAGW	14,775,276	34,572,365	19,797,089	-	0.00%	-		CAGW	
TPSG	-	-	-	-	0.00%	-		SG	
Total	25,714,343,144	26,075,623,736	361,280,592			(1,132,134)			

Ref. 8.11

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Reserve							
Depreciation Reserve	108HP	RES	(710,834)	CAGW	22.565%	(160,400)	6.3.1
Depreciation Reserve	108HP	RES	<u>153,602</u>	CAGE	0.000%	-	6.3.1
			<u>(557,232)</u>			<u>(160,400)</u>	6.3.1

Adjustment to June 2015 YE Balance for Projected Spend / Accrual Detail:

June 2015 AMA Reserve Balance	26,718	6.3.1
June 2015 YE Reserve Balance	<u>(530,515)</u>	6.3.1
Total Adjustment to AMA Reserve	<u>(557,232)</u>	6.3.1

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 restating adjustment walks forward June 2015 AMA reserve balances to June 2015 year end balances. Reserves do not include funds for Powerdale, which was reclassified to unrecovered plant.

PacifiCorp
 Washington Expedited Rate Filing - June 2015
 Hydro Decommissioning
 Spending, Accruals, and Balances - East Side, West Side, and Total Resources

West Side	Spend	Accruals	Balance
June-14	240,670	(173,152)	2,450,570
July-14	229,483	(173,152)	2,506,901
August-14	44,655	(173,152)	2,378,405
September-14	81,135	(173,152)	2,286,388
October-14	161,678	(173,152)	2,274,914
November-14	81,188	(173,152)	2,182,951
December-14	145,959	(173,152)	2,155,758
January-15	30,392	(173,152)	2,012,998
February-15	13,600	(173,152)	1,853,445
March-15	9,191	(173,152)	1,689,484
April-15	57,633	(173,152)	1,573,966
May-15	35,870	(173,152)	1,436,685
June-15	44,917	(173,152)	1,308,449
Jun-15 AMA Balance			2,019,284
West Side	Adjustment to Reserve	Jun 2015 EOP Balance	(710,834)

Ref 6.3

East Side	Spend	Accruals	Balance
June-14	-	25,600	(2,146,168)
July-14	-	25,600	(2,120,568)
August-14	-	25,600	(2,094,967)
September-14	-	25,600	(2,069,367)
October-14	-	25,600	(2,043,767)
November-14	-	25,600	(2,018,166)
December-14	-	25,600	(1,992,566)
January-15	-	25,600	(1,966,966)
February-15	-	25,600	(1,941,366)
March-15	-	25,600	(1,915,765)
April-15	-	25,600	(1,890,165)
May-15	-	25,600	(1,864,565)
June-15	-	25,600	(1,838,964)
Jun-15 AMA Balance			(1,992,566)
East Side	Adjustment to Reserve	Jun 2015 EOP Balance	153,602

Ref 6.3

Total Resources	Spend	Accruals	Balance
June-14	240,670	(147,551)	304,402
July-14	229,483	(147,551)	386,334
August-14	44,655	(147,551)	283,437
September-14	81,135	(147,551)	217,021
October-14	161,678	(147,551)	231,148
November-14	81,188	(147,551)	164,784
December-14	145,959	(147,551)	163,192
January-15	30,392	(147,551)	46,032
February-15	13,600	(147,551)	(87,920)
March-15	9,191	(147,551)	(226,281)
April-15	57,633	(147,551)	(316,199)
May-15	35,870	(147,551)	(427,880)
June-15	44,917	(147,551)	(530,515)
Jun-15 AMA Balance			26,718
Total Resources	Adjustment to Reserve	Jun 2015 EOP Balance	(557,232)

Ref 6.3

	<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:							
Incremental Depreciation Expense	403SP	PRO	44,565,903	JBG	22.4370%	9,999,253	6.4.1
	403SP	PRO	1,229,742	CAGW	22.5651%	277,492	6.4.1
			<u>45,795,644</u>			<u>10,276,745</u>	
Adjustment to Rate Base:							
Incremental Depreciation Reserve	108SP	PRO	(22,282,951)	JBG	22.4370%	(4,999,627)	6.4.2
	108SP	PRO	(614,871)	CAGW	22.5651%	(138,746)	6.4.2
			<u>(22,897,822)</u>			<u>(5,138,373)</u>	
Adjustment to Tax							
	SCHMAT	PRO	44,565,903	JBG	22.4370%	9,999,253	
	41110	PRO	(16,913,206)	JBG	22.4370%	(3,794,817)	
	282	PRO	8,456,603	JBG	22.4370%	1,897,408	
	SCHMAT	PRO	1,229,742	CAGW	22.5651%	277,492	
	41110	PRO	(466,699)	CAGW	22.5651%	(105,311)	
	282	PRO	233,350	CAGW	22.5651%	52,656	

Description of Adjustment:

This pro forma adjustment records annual incremental depreciation expense and reserve on Jim Bridger Plant and Colstrip Unit 4 assuming depreciation schedule is accelerated in Washington to match that in Oregon. This change will move the end of the depreciable life for Colstrip from 2047 to 2032 and Jim Bridger from 2037 to 2025, 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). Incremental reserves are reflected on an average basis.

PacifiCorp
 Washington Expedited Rate Filing - June 2015
 Accelerated Depreciation on Jim Bridger and Colstrip Plants
 Summary of Changes

Jim Bridger - Location 517000

	Current	Accelerated	Change
End of Depreciable Life	2037	2025	12 years
Annual Depreciation Expense	31,158,901	75,724,803	44,565,903
	Ref 6.4.2	Ref 6.4.2	Ref 6.4

Colstrip - Location 401000 (Unit 4 Only)

	Current	Accelerated	Change
End of Depreciable Life	2046	2032	14 years
Annual Depreciation Expense	2,286,474	3,516,216	1,229,742
	Ref 6.4.2	Ref 6.4.2	Ref 6.4

PacifiCorp
 Washington Expedited Rate Filing - June 2015
 Accelerated Depreciation on Jim Bridger and Colstrip Plants
 Estimated Annual Depreciation Starting May 1, 2016

ACCOUNT	ORIGINAL COST	CALCULATED ANNUAL		REF
		ACCRUAL AMOUNT	ACCRUAL RATE	
<u>INCREMENTAL DEPRECIATION EXPENSE</u>				
<u>JIM BRIDGER - 517000</u>				
TOTAL COMPANY CURRENT DEPRECIATION: (2037 end of depreciable life):				
310.20 Land Rights	281,111	3,823	1.36	Ref 6.4.7
311.00 Structures and Improvements	140,317,794	2,623,943	1.87	Ref 6.4.7
312.00 Boiler Plant Equipment	717,638,604 ¹	20,524,464	2.86	Ref 6.4.7
314.00 Turbogenerator Units	199,536,268	6,704,419	3.36	Ref 6.4.7
315.00 Accessory Electric Equipment	60,822,274	1,173,870	1.93	Ref 6.4.7
316.00 Miscellaneous Power Plant Equipment	4,114,814	128,382	3.12	Ref 6.4.7
TOTAL JIM BRIDGER	1,122,710,864	31,158,901	2.78	
ACCELERATED DEPRECIATION: (2025 end of depreciable life):				
310.20 Land Rights	281,111	9,884	3.516138	Ref 6.4.4
311.00 Structures and Improvements	140,317,794	6,502,992	4.63	Ref 6.4.4
312.00 Boiler Plant Equipment	717,638,604 ¹	51,235,535	7.14	Ref 6.4.4
314.00 Turbogenerator Units	199,536,268	14,820,168	7.43	Ref 6.4.4
315.00 Accessory Electric Equipment	60,822,274	2,859,569	4.70	Ref 6.4.4
316.00 Miscellaneous Power Plant Equipment	4,114,814	296,655	7.21	Ref 6.4.4
TOTAL JIM BRIDGER	1,122,710,864	75,724,803	6.74	
		Annual Increase	44,565,903	Ref 6.4.1
<u>COLSTRIP - 401000</u>				
TOTAL COMPANY CURRENT DEPRECIATION: (2046 end of depreciable life):				
311.00 Structures and Improvements	61,029,613	1,147,357	1.88	Ref 6.4.7
312.00 Boiler Plant Equipment	117,890,227	2,640,741	2.24	Ref 6.4.7
314.00 Turbogenerator Units	37,867,989	988,355	2.61	Ref 6.4.7
315.00 Accessory Electric Equipment	9,131,295	167,103	1.83	Ref 6.4.7
316.00 Miscellaneous Power Plant Equipment	319,872	9,276	2.90	Ref 6.4.7
TOTAL COLSTRIP	226,238,995	4,952,831	2.19	
Exclude Colstrip Unit 3	(121,795,788)	(2,666,357)		Ref 6.4.9
COLSTRIP - Unit 4 Only	104,443,207	2,286,474		
ACCELERATED DEPRECIATION: (2032 end of depreciable life):				
311.00 Structures and Improvements	61,029,613	1,860,098	3.0479	Ref 6.4.6
312.00 Boiler Plant Equipment	117,890,227	3,841,856	3.2588	Ref 6.4.6
314.00 Turbogenerator Units	37,867,989	1,639,933	4.3307	Ref 6.4.6
315.00 Accessory Electric Equipment	9,131,295	259,243	2.8391	Ref 6.4.6
316.00 Miscellaneous Power Plant Equipment	319,872	15,498	4.8451	Ref 6.4.6
TOTAL COLSTRIP	226,238,995	7,616,628	3.3666	
Exclude Colstrip Unit 3	(121,795,788)	(4,100,413)		Ref 6.4.9
COLSTRIP - Unit 4 Only	104,443,207	3,516,216		
		Annual Increase	1,229,742 ²	Ref 6.4.1
<u>INCREMENTAL DEPRECIATION RESERVES</u>				
108SP JIM BRIDGER - 517000		(22,282,951) ³		Ref 6.4
108SP COLSTRIP - 401000		(614,871) ³		Ref 6.4

Notes:

1. Annual Increase on Jim Bridger Depreciation Expense is calculated on Existing Plant balances as of June 2015 only. Major plant added after base period already reflects corresponding accelerated depreciation rate in Adjustment 8.4 (Major Plant Additions Adjustment) in the rate effective period.

2. Annual Increase for Colstrip Unit 4 only

3. Incremental Depreciation Reserves is calculated as one-half of annual incremental increase in Depreciation Expense

APPROVED - COMPOSITE AVERAGE SERVICE LIFE AS OF DECEMBER 31, 2013

ACCOUNT (1)	END OF DEPRECIABLE LIFE (2)	SURVIVOR CURVE (3)	NET SALVAGE PERCENT (4)	ORIGINAL COST (5)	BOOK DEPRECIATION RESERVE (6)	REMAINING BOOK VALUE (7)	CALCULATED ANNUAL ACCRAUAL AMOUNT (8)	ACCRAUAL RATE (9)	REF	COMPOSITE REMAINING LIFE (10)
STEAM PRODUCTION PLANT										
ACCELERATED END DATE - DEC 2025										
JIM BRIDGER - 517000										
310.20 Land Rights	12-2025	SQUARE	0	281,111	199,189	81,922	6,827	2.43	Ref 6.4.8	12.0
311.00 Structures and Improvements	12-2025	90-R2	(7)	139,335,557	96,945,245	52,143,801	4,439,569	3.19	Ref 6.4.8	11.7
312.00 Boiler Plant Equipment	12-2025	60-L1	(6)	695,882,281	352,258,662	385,376,556	33,771,491	4.85	Ref 6.4.8	11.4
314.00 Turbogenerator Units	12-2025	55-L1	(7)	212,082,399	86,225,795	140,702,372	12,253,422	5.78	Ref 6.4.8	11.5
315.00 Accessory Electric Equipment	12-2025	75-R2.5	(6)	58,392,864	39,021,588	22,874,847	1,959,662	3.36	Ref 6.4.8	11.7
316.00 Miscellaneous Power Plant Equipment	12-2025	40-O1	(7)	3,580,471	2,038,103	1,793,001	168,517	4.71	Ref 6.4.8	10.6
TOTAL JIM BRIDGER				1,109,554,682	576,688,582	602,972,499	52,599,488	4.74		

UPDATED - COMPOSITE AVERAGE SERVICE LIFE AS OF JUNE 30, 2015

ACCOUNT	END OF DEPRECIABLE LIFE	SURVIVOR CURVE	NET SALVAGE PERCENT	ORIGINAL COST	BOOK DEPRECIATION RESERVE	REMAINING BOOK VALUE	CALCULATED ANNUAL ACCRAUAL AMOUNT	ACCRAUAL RATE	COMPOSITE REMAINING LIFE
STEAM PRODUCTION PLANT									
ACCELERATED END DATE - DEC 2025									
JIM BRIDGER - 517000									
310.20 Land Rights	12-2025	SQUARE	0	281,111	182,377	98,734	9,403	3.35	10.5
311.00 Structures and Improvements	12-2025	90-R2	(7)	140,317,794	87,042,063	63,097,977	6,186,076	4.41	10.2
312.00 Boiler Plant Equipment	12-2025	60-L1	(6)	717,638,604	330,326,014	430,370,906	43,471,809	6.06	9.9
314.00 Turbogenerator Units	12-2025	55-L1	(7)	199,536,268	72,065,252	141,438,555	14,143,855	7.09	10.0
315.00 Accessory Electric Equipment	12-2025	75-R2.5	(6)	60,822,274	36,708,755	27,762,855	2,721,849	4.48	10.2
316.00 Miscellaneous Power Plant Equipment	12-2025	40-O1	(7)	4,114,814	1,843,517	2,559,335	281,246	6.83	9.1
TOTAL JIM BRIDGER				1,122,710,864	528,167,977	665,328,361	66,814,238	5.95	

ADD - DEPRECIATION RESERVE THROUGH MAY 1, 2016 (RATE EFFECTIVE DATE)

ACCOUNT	BOOK DEPRECIATION RESERVE
JIM BRIDGER - 517000	
310.20 Land Rights	3,186
311.00 Structures and Improvements	2,186,619
312.00 Boiler Plant Equipment	17,103,720
314.00 Turbogenerator Units	5,587,016
315.00 Accessory Electric Equipment	978,225
316.00 Miscellaneous Power Plant Equipment	106,985
TOTAL JIM BRIDGER	25,965,751

ADD - PRO FORMA PLANT & RESERVE FROM ADJUSTMENT 8.4 (PRO FORMA MAJOR PLANT ADDITIONS)

ACCOUNT	ADDITIONAL COST	BOOK DEPRECIATION RESERVE
JIM BRIDGER - 517000		
310.20 Land Rights		
311.00 Structures and Improvements		
312.00 Boiler Plant Equipment	127,544,646	1,367,916
314.00 Turbogenerator Units		
315.00 Accessory Electric Equipment		
316.00 Miscellaneous Power Plant Equipment		
TOTAL JIM BRIDGER	127,544,646	1,367,916
	Ref 8.4.2	

CY 2015 major plant additions used for the purpose of calculating a composite remaining life only.

AVERAGE REMAINING LIFE RELATED TO ELECTRIC PLANT & RESERVE AS OF APRIL 30, 2016

ACCOUNT	END OF DEPRECIABLE LIFE	SURVIVOR CURVE	NET SALVAGE PERCENT	ORIGINAL COST	BOOK DEPRECIATION RESERVE	REMAINING BOOK VALUE	CALCULATED ANNUAL ACCRUAL AMOUNT	ANNUAL ACCRUAL RATE	REF	COMPOSITE REMAINING LIFE
STEAM PRODUCTION PLANT										
ACCELERATED END DATE - DEC 2025										
JIM BRIDGER - 517000										
310.20 Land Rights	12-2025	SQUARE	0	281,111	185,563	95,548	9,884	3.52	Ref 6.4.2	9.7
311.00 Structures and Improvements	12-2025	90-R2	(7)	140,317,794	89,228,682	60,911,358	6,502,992	4.63	Ref 6.4.2	9.4
312.00 Boiler Plant Equipment	12-2025	60-L1	(6)	845,183,250	348,797,650	547,096,595	60,341,536	7.14	Ref 6.4.2	9.1
314.00 Turbogenerator Units	12-2025	55-L1	(7)	199,536,268	77,652,267	135,851,539	14,820,168	7.43	Ref 6.4.2	9.2
315.00 Accessory Electric Equipment	12-2025	75-R2.5	(6)	60,822,274	37,686,980	26,784,630	2,859,569	4.70	Ref 6.4.2	9.4
316.00 Miscellaneous Power Plant Equipment	12-2025	40-O1	(7)	4,114,814	1,950,502	2,452,349	296,655	7.21	Ref 6.4.2	8.3
TOTAL JIM BRIDGER				1,250,255,510	555,501,644	773,192,019	84,830,805	6.79	Ref 6.4.2	

APPROVED - COMPOSITE AVERAGE SERVICE LIFE AS OF DECEMBER 31, 2013

ACCOUNT (1)	END OF DEPRECIABLE LIFE (2)	SURVIVOR CURVE (3)	NET SALVAGE PERCENT (4)	ORIGINAL COST (5)	BOOK DEPRECIATION RESERVE (6)	REMAINING BOOK VALUE (7)	CALCULATED ANNUAL ACCRUAL AMOUNT (8)	ANNUAL ACCRUAL RATE (9)	REF	COMPOSITE REMAINING LIFE (10)
STEAM PRODUCTION PLANT										
ACCELERATED END DATE - DEC 2025										
COLSTRIP - 401000										
311.00	Structures and Improvements	12-2032	90-R2	58,645,567	36,602,769	24,975,076	1,356,765	2.31	Ref 6.4.8	18.4
312.00	Boiler Plant Equipment	12-2032	60-L1	117,788,667	67,879,336	55,798,765	3,311,755	2.81	Ref 6.4.8	16.8
314.00	Turbogenerator Units	12-2032	55-L1	34,006,214	16,732,869	19,313,718	1,135,973	3.34	Ref 6.4.8	17.0
315.00	Accessory Electric Equipment	12-2032	75-R2.5	8,893,886	5,755,599	3,494,043	191,894	2.16	Ref 6.4.8	18.2
316.00	Miscellaneous Power Plant Equipment	12-2032	40-O1	2,124,535	1,172,343	1,079,664	68,885	3.24	Ref 6.4.8	15.7
TOTAL COLSTRIP				221,458,870	128,142,916	104,661,266	6,065,272	2.74		

UPDATED - COMPOSITE AVERAGE SERVICE LIFE AS OF JUNE 30, 2015

ACCOUNT	END OF DEPRECIABLE LIFE	SURVIVOR CURVE	NET SALVAGE PERCENT	ORIGINAL COST	BOOK DEPRECIATION RESERVE	REMAINING BOOK VALUE	CALCULATED ANNUAL ACCRUAL AMOUNT	ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
STEAM PRODUCTION PLANT									
ACCELERATED END DATE - DEC 2025									
COLSTRIP - 401000									
311.00	Structures and Improvements	12-2032	90-R2	61,029,613	33,239,388	30,841,706	1,824,953	2.99	16.9
312.00	Boiler Plant Equipment	12-2032	60-L1	117,890,227	66,005,264	57,779,474	3,776,436	3.20	15.3
314.00	Turbogenerator Units	12-2032	55-L1	37,867,989	15,264,095	24,875,973	1,604,902	4.24	15.5
315.00	Accessory Electric Equipment	12-2032	75-R2.5	9,131,295	5,243,970	4,252,576	254,645	2.79	16.7
316.00	Miscellaneous Power Plant Equipment	12-2032	40-O1	319,872	124,177	214,887	15,133	4.73	14.2
TOTAL COLSTRIP				226,238,995	119,876,894	117,964,617	7,476,069	3.30	

ADD - DEPRECIATION RESERVE THROUGH MAY 1, 2016 (RATE EFFECTIVE DATE)

ACCOUNT	BOOK DEPRECIATION RESERVE
COLSTRIP - 401000	956,131
311.00 Structures and Improvements	2,200,618
312.00 Boiler Plant Equipment	823,629
314.00 Turbogenerator Units	139,252
315.00 Accessory Electric Equipment	7,730
316.00 Miscellaneous Power Plant Equipment	4,127,359
TOTAL JIM BRIDGER	

AVERAGE REMAINING LIFE RELATED TO ELECTRIC PLANT & RESERVE AS OF APRIL 30, 2016

ACCOUNT	END OF DEPRECIABLE LIFE	SURVIVOR CURVE	NET SALVAGE PERCENT	ORIGINAL COST	BOOK DEPRECIATION RESERVE	REMAINING BOOK VALUE	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	REF	COMPOSITE REMAINING LIFE
Total company using OR Lives:										
COLSTRIP - 401000										
311.00 Structures and Improvements	12-2032	90-R2	(5)	61,029,613	34,195,518	29,885,575	1,860,098	3.05	Ref 6.4.2	16.1
312.00 Boiler Plant Equipment	12-2032	60-L1	(5)	117,890,227	68,205,881	55,578,857	3,841,856	3.26	Ref 6.4.2	14.5
314.00 Turbogenerator Units	12-2032	55-L1	(6)	37,867,989	16,087,723	24,052,345	1,639,933	4.33	Ref 6.4.2	14.7
315.00 Accessory Electric Equipment	12-2032	75-R2.5	(4)	9,131,295	5,383,223	4,113,324	259,243	2.84	Ref 6.4.2	15.9
316.00 Miscellaneous Power Plant Equipment	12-2032	40-O1	(6)	319,872	131,908	207,157	15,498	4.85	Ref 6.4.2	13.4
TOTAL COLSTRIP				226,238,995	124,004,253	113,837,257	7,616,628	3.37	Ref 6.4.2	

ACCOUNT (1)	END OF DEPRECIABLE LIFE (2)	SURVIVOR CURVE (3)	NET SALVAGE PERCENT (4)	ORIGINAL COST (5)	BOOK DEPRECIATION RESERVE (6)	REMAINING BOOK VALUE ACCUALS (7)	CALCULATED ANNUAL ACCUAL AMOUNT (8)	ANNUAL ACCUAL RATE (9)	REF (10)	COMPOSITE REMAINING LIFE (10)
STEAM PRODUCTION PLANT										
COLSTRIP - 401000										
311.00	Structures and Improvements	120-R1.5	(6)	58,645,567.13	27,408,938	34,755,363	1,102,381	1.88	Ref 6.4.2	31.5
312.00	Boiler Plant Equipment	68-S0	(6)	117,788,667.31	50,766,520	74,089,467	2,634,729	2.24	Ref 6.4.2	28.1
314.00	Turbogenerator Units	57-S0	(8)	34,006,214.12	12,439,063	24,287,648	889,007	2.61	Ref 6.4.2	27.3
315.00	Accessory Electric Equipment	75-R2.5	(5)	8,893,886.22	4,449,483	4,889,098	162,961	1.83	Ref 6.4.2	30.0
316.00	Miscellaneous Power Plant Equipment	40-O1	(7)	2,124,534.92	859,857	1,413,365	61,662	2.90	Ref 6.4.2	22.9
	TOTAL COLSTRIP			221,458,869.70	95,923,891	139,434,941	4,850,740	2.19	Ref 6.4.2	
JIM BRIDGER - 517000										
310.20	Land Rights	SQUARE	0	281,111.10	189,229	91,882	3,828	1.36	Ref 6.4.2	24.0
311.00	Structures and Improvements	120-R1.5	(8)	139,335,557.25	89,962,393	60,520,009	2,607,794	1.87	Ref 6.4.2	23.2
312.00	Boiler Plant Equipment	68-S0	(7)	695,882,280.73	307,221,174	437,372,866	19,874,604	2.86	Ref 6.4.2	22.0
314.00	Turbogenerator Units	57-S0	(8)	212,082,388.67	74,267,332	154,761,659	7,117,884	3.36	Ref 6.4.2	21.7
315.00	Accessory Electric Equipment	75-R2.5	(7)	58,392,863.58	37,168,748	25,311,616	1,128,566	1.93	Ref 6.4.2	22.4
316.00	Miscellaneous Power Plant Equipment	40-O1	(8)	3,580,470.80	1,803,483	2,063,425	111,544	3.12	Ref 6.4.2	18.5
	TOTAL JIM BRIDGER			1,109,554,682.13	510,612,359	680,141,457	30,844,220	2.78	Ref 6.4.2	

ACCOUNT (1)	END OF DEPRECIABLE LIFE (2)	SURVIVOR CURVE (3)	NET SALVAGE PERCENT (4)	ORIGINAL COST (5)	BOOK DEPRECIATION RESERVE (6)	REMAINING BOOK VALUE (7)	ACCUMULATED ANNUAL ACCUMULATED AMOUNT (8)	ANNUAL ACCURUAL RATE (9)	COMPOSITE REMAINING LIFE (10)
STEAM PRODUCTION PLANT									
<u>COLSTRIP - 401000</u>									
311.00 Structures and Improvements	12-2032	90-R2	(5)	58,645,567	36,602,769	24,975,076	1,356,765	2.31	18.4
312.00 Boiler Plant Equipment	12-2032	60-L1	(5)	117,788,667	67,879,336	55,798,765	3,311,755	2.81	16.8
314.00 Turbogenerator Units	12-2032	55-L1	(6)	34,006,214	16,732,869	19,313,718	1,135,973	3.34	17.0
315.00 Accessory Electric Equipment	12-2032	75-R2.5	(4)	8,893,886	5,755,599	3,494,043	191,894	2.16	18.2
316.00 Miscellaneous Power Plant Equipment	12-2032	40-O1	(6)	2,124,535	1,172,343	1,079,664	68,885	3.24	15.7
TOTAL COLSTRIP				221,458,870	128,142,916	104,661,266	6,065,272	2.74	
<u>JIM BRIDGER - 517000</u>									
310.20 Land Rights	12-2025	SQUARE	0	281,111	199,189	81,922	6,827	2.43	12.0
311.00 Structures and Improvements	12-2025	90-R2	(7)	139,335,557	96,945,245	52,143,801	4,439,569	3.19	11.7
312.00 Boiler Plant Equipment	12-2025	60-L1	(6)	695,882,281	352,258,662	385,376,556	33,771,491	4.85	11.4
314.00 Turbogenerator Units	12-2025	55-L1	(7)	212,082,399	86,225,795	140,702,372	12,253,422	5.78	11.5
315.00 Accessory Electric Equipment	12-2025	75-R2.5	(6)	58,392,864	39,021,588	22,874,847	1,959,662	3.36	11.7
316.00 Miscellaneous Power Plant Equipment	12-2025	40-O1	(7)	3,580,471	2,038,103	1,793,001	168,517	4.71	10.6
TOTAL JIM BRIDGER				1,109,554,682	576,688,582	602,972,499	52,599,488	4.74	

PacifiCorp
 Washington Expedited Rate Filing - June 2015
 Accelerated Depreciation on Jim Bridger and Colstrip Plants
 Calculation of Colstrip Unit #3 Share

	<u>At Jun-15</u>	<u>Ref</u>
<u>Gross Plant Balances - Total¹</u>		
Colstrip Unit #3	124,462,469	Ref 5.2.2
Total Colstrip	231,192,428	Ref 5.2.1
Colstrip Unit #3 - Gross Plant %	53.8%	

Note 1 - Reflects FERC 303 through 398; Location 401000 (Colstrip) - excluding FERC 317 (ARO - NUTIL)

	<u>At May-16</u>	<u>Ref</u>
<u>Gross Plant Balances - Steam²</u>		
Total Colstrip	226,238,995	Ref 6.4.1
Colstrip Unit #3 - Steam Plant Balance	121,795,788	Ref 6.4.1

Note 2 - Reflects FERC 310 through 316; Location 401000 (Colstrip)

	<u>CURRENT LIVES</u>	<u>OR LIVES</u>	<u>Ref</u>
<u>Annual Depreciation - Steam</u>			
Total Colstrip	4,952,831	7,616,628	Ref 6.4.1
Colstrip Unit #3	2,666,357	4,100,413	Ref 6.4.1

	7.1	7.2	7.3	7.4	7.5	7.6	
	Total Normalized	Interest True Up	Property Tax Expense	Production Tax Credit	PowerTax ADIT Balance	WA Low Income Tax Credit	Flow-Through Adjustment
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	-	-	-
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	517,096	-	255,830	-	-	(18,906)	-
23 Income Taxes: Federal	(533,603)	(306,887)	(89,541)	(47,086)	-	6,617	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	2,045,283	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	2,028,776	(306,887)	166,290	(47,086)	-	(12,289)	-
29							
30 Operating Rev For Return:	(2,028,776)	306,887	(166,290)	47,086	-	12,289	-
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	7,030,710	-	-	-	9,290,956	-	(2,260,168)
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	7,030,710	-	-	-	9,290,956	-	(2,260,168)
56							
57 Total Rate Base:	7,030,710	-	-	-	9,290,956	-	(2,260,168)
58							
59							
60 Estimated ROE impact	-0.649%	0.080%	-0.043%	0.012%	-0.164%	0.003%	0.041%
61 Estimated Price Change	4,099,103	(494,868)	268,149	(75,927)	1,093,688	(19,816)	(266,057)
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	(517,096)	-	(255,830)	-	-	18,906	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	(3,867)	-	-	-	-	-	-
69 Interest	876,821	876,821	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	(1,390,050)	(876,821)	(255,830)	-	-	18,906	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	(1,390,050)	(876,821)	(255,830)	-	-	18,906	-
77							
78 Federal Income Tax - Calculated	(486,518)	(306,887)	(89,541)	-	-	6,617	-
79 Adjustments to Calculated Tax:							
80 Wyoming Wind Tax Credit	(47,086)	-	-	(47,086)	-	-	-
81 Federal Income Taxes	(533,603)	(306,887)	(89,541)	(47,086)	-	6,617	-

	7.6.1	7.7	7.8	7.9	0	0	0
	(cont.) Flow- Through Adjustment	Remove Deferred State Tax Expense & Balance	WA Public Utility Tax Adjustment	AFUDC Equity	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	-	-	280,172	-	-	-	-
23 Income Taxes: Federal	-	-	(98,060)	1,353	-	-	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	2,123,178	(77,895)	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	2,123,178	(77,895)	182,112	1,353	-	-	-
29							
30 Operating Rev For Return:	(2,123,178)	77,895	(182,112)	(1,353)	-	-	-
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	-	(78)	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	-	(78)	-	-	-	-	-
56							
57 Total Rate Base:	-	(78)	-	-	-	-	-
58							
59							
60 Estimated ROE impact	-0.553%	0.020%	-0.047%	0.000%	0.000%	0.000%	0.000%
61 Estimated Price Change	3,423,707	(125,618)	293,662	2,183	-	-	-
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	-	-	(280,172)	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	(3,867)	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	-	-	(280,172)	3,867	-	-	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	-	-	(280,172)	3,867	-	-	-
77							
78 Federal Income Tax - Calculated	-	-	(98,060)	1,353	-	-	-
79 Adjustments to Calculated Tax:							
80 Wyoming Wind Tax Credit	-	-	-	-	-	-	-
81 Federal Income Taxes	-	-	(98,060)	1,353	-	-	-

	7.1	7.2	7.3	7.4	7.5	7.6	
	Total Normalized	Interest True Up	Property Tax Expense	Production Tax Credit	PowerTax ADIT Balance	WA Low Income Tax Credit	Flow-Through Adjustment
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	-	-	-
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	536,002	-	255,830	-	-	-	-
23 Income Taxes: Federal	672,781	(80,299)	(89,541)	939,327	-	-	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	2,045,283	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	3,254,066	(80,299)	166,290	939,327	-	-	-
29							
30 Operating Rev For Return:	(3,254,066)	80,299	(166,290)	(939,327)	-	-	-
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	7,030,710	-	-	-	9,290,956	-	(2,260,168)
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	7,030,710	-	-	-	9,290,956	-	(2,260,168)
56							
57 Total Rate Base:	7,030,710	-	-	-	9,290,956	-	(2,260,168)
58							
59							
60 Estimated ROE impact	-0.965%	0.021%	-0.043%	-0.245%	-0.164%	0.000%	0.041%
61 Estimated Price Change	6,074,931	(129,486)	268,149	1,514,702	1,093,688	-	(266,057)
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	(536,002)	-	(255,830)	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	(3,867)	-	-	-	-	-	-
69 Interest	229,426	229,426	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	(761,561)	(229,426)	(255,830)	-	-	-	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	(761,561)	(229,426)	(255,830)	-	-	-	-
77							
78 Federal Income Tax - Calculated	(266,546)	(80,299)	(89,541)	-	-	-	-
79 Adjustments to Calculated Tax:							
80 Wyoming Wind Tax Credit	939,327	-	-	939,327	-	-	-
81 Federal Income Taxes	672,781	(80,299)	(89,541)	939,327	-	-	-

	7.6.1	7.7	7.8	7.9	0	0	0
	(cont.) Flow- Through Adjustment	Remove Deferred State Tax Expense & Balance	WA Public Utility Tax Adjustment	AFUDC Equity	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	-	-	280,172	-	-	-	-
23 Income Taxes: Federal	-	-	(98,060)	1,353	-	-	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	2,123,178	(77,895)	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	2,123,178	(77,895)	182,112	1,353	-	-	-
29							
30 Operating Rev For Return:	(2,123,178)	77,895	(182,112)	(1,353)	-	-	-
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	-	(78)	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	-	(78)	-	-	-	-	-
56							
57 Total Rate Base:	-	(78)	-	-	-	-	-
58							
59							
60 Estimated ROE impact	-0.553%	0.020%	-0.047%	0.000%	0.000%	0.000%	0.000%
61 Estimated Price Change	3,423,707	(125,618)	293,662	2,183	-	-	-
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	-	-	(280,172)	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	(3,867)	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	-	-	(280,172)	3,867	-	-	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	-	-	(280,172)	3,867	-	-	-
77							
78 Federal Income Tax - Calculated	-	-	(98,060)	1,353	-	-	-
79 Adjustments to Calculated Tax:							
80 Wyoming Wind Tax Credit	-	-	-	-	-	-	-
81 Federal Income Taxes	-	-	(98,060)	1,353	-	-	-

	7.1	7.2	7.3	7.4	7.5	7.6	
	Total Normalized	Interest True Up	Property Tax Expense	Production Tax Credit	PowerTax ADIT Balance	WA Low Income Tax Credit	Flow-Through Adjustment
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	-	-	-
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	(18,906)	-	-	-	-	(18,906)	-
23 Income Taxes: Federal	(1,206,384)	(226,588)	-	(986,413)	-	6,617	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	(1,225,290)	(226,588)	-	(986,413)	-	(12,289)	-
29							
30 Operating Rev For Return:	1,225,290	226,588	-	986,413	-	12,289	-
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	0.307%	0.057%	0.000%	0.247%	0.000%	0.003%	0.000%
61 Estimated Price Change	(1,975,827)	(365,382)	-	(1,590,629)	-	(19,816)	-
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	18,906	-	-	-	-	18,906	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	647,395	647,395	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	(628,489)	(647,395)	-	-	-	18,906	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	(628,489)	(647,395)	-	-	-	18,906	-
77							
78 Federal Income Tax - Calculated	(219,971)	(226,588)	-	-	-	6,617	-
79 Adjustments to Calculated Tax:							
80 Wyoming Wind Tax Credit	(986,413)	-	-	(986,413)	-	-	-
81 Federal Income Taxes	(1,206,384)	(226,588)	-	(986,413)	-	6,617	-

	7.6.1	7.7	7.8	7.9	0	0	0
	(cont.) Flow- Through Adjustment	Remove Deferred State Tax Expense & Balance	WA Public Utility Tax Adjustment	AFUDC Equity	0	0	0
1. Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	-	-	-
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	-	-	-	-	-	-	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	-	-	-	-	-	-	-
29							
30 Operating Rev For Return:	-	-	-	-	-	-	-
31							
32 Rate Base:							
33 Electric Plant In Service	-	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-	-
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	-	-	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	-	-	-	-	-	-	-
56							
57 Total Rate Base:	-	-	-	-	-	-	-
58							
59							
60 Estimated ROE impact	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
61 Estimated Price Change	-	-	-	-	-	-	-
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	-	-	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	-	-	-	-	-	-	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	-	-	-	-	-	-	-
77							
78 Federal Income Tax - Calculated	-	-	-	-	-	-	-
79 Adjustments to Calculated Tax:							
80 Wyoming Wind Tax Credit	-	-	-	-	-	-	-
81 Federal Income Taxes	-	-	-	-	-	-	-

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Other Interest Expense - Restating	427	RES	229,426	WA	Situs	229,426	Below
Other Interest Expense - Pro forma	427	PRO	<u>647,395</u>	WA	Situs	<u>647,395</u>	Below
			<u>876,821</u>			<u>876,821</u>	2.20

Adjustment Detail:

Restating:

Jurisdiction Specific Adjusted Rate Base	813,546,692	1.0
Weighted Cost of Debt:	2.634%	2.1
Trued-up Interest Expense	<u>21,429,617</u>	1.0
Unadjusted Interest Expense	<u>21,200,191</u>	2.20
Restating Interest True-up Adjustment	<u>229,426</u>	1.0

Pro forma:

Jurisdiction Specific Adjusted Rate Base	838,124,164	2.2
Weighted Cost of Debt:	2.634%	2.1
Trued-up Interest Expense	<u>22,077,012</u>	2.20
Restated Interest Expense	<u>21,429,617</u>	1.0
Total Pro forma Interest True-up Adjustment	<u>647,395</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</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON</u> <u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Taxes Other Than Income	408	RES	3,844,292	GPS	6.6548%	255,830	7.2.1

Description of Adjustment:

This adjustment updates property taxes to reflect 12 months ended October 2015 actual accrued property taxes. This is the most current amount recorded in the Company's books as of the filing date of the current proceeding.

Washington Expedited Rate Filing - June 2015
Accrued Property Tax Expense for 12 Months Ended October 2015
Property Tax Adjustment Summary

FERC Account	G/L Account	Co. Code	Factor	Total	Ref
408.15	579000	1000	GPS	131,681,340	7.2.2
Total Booked Property Tax - 12 Months Ended June 2015				<u>131,681,340</u>	
	579000	1000	GPS	135,525,632	7.2.2
Accrued Property Tax Expense 12 Months Ended October 2015				<u>135,525,632</u>	
Total Accrued Property Tax - 12 Months Ended October 2015				<u>135,525,632</u>	
Incremental Adjustment to Property Taxes				<u>3,844,292</u>	7.2

PacifiCorp
 Washington Expedited Rate Filing - June 2015
 SAP Account 579000 - Property Tax Expense
 12 Months Ended October 2015

	Property Tax Expense	Accumulated Balance
Jul-14	11,863,694	
Aug-14	11,214,176	
Sep-14	8,533,923	
Oct-14	10,990,202	
Nov-14	11,366,104	
Dec-14	11,036,040	
Jan-15	10,703,492	
Feb-15	10,712,785	
Mar-15	10,918,917	
Apr-15	11,935,962	
May-15	11,106,136	
Jun-15	11,299,909	131,681,340
		Ref 7.2.1 12 months ended June 2015
Jul-15	11,622,249	
Aug-15	11,535,968	
Sep-15	11,698,020	
Oct-15	11,590,049	135,525,632
		Ref 7.2.1 12 months ended October 2015

Adjustment to Expense:	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Remove system-allocated PTC	40910	RES	60,157,557	SG	8.2285%	4,950,078	7.3.1
Add Back WCA-allocated PTC	40910	RES	(17,774,172)	CAGW	22.5651%	(4,010,751)	7.3.2
Add Increm. PTC for rate eff. pd.	40910	PRO	(4,371,417)	CAGW	22.5651%	(986,413)	7.3.2

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. The restating portion of this adjustment removes system-allocated PTC balances per books, and replaces them with Washington-allocated amounts. The pro forma adjustment reflects this credit based on the qualifying production as reflected in the net power cost study approved in the Company's most recently approved General Rate Case (Docket No. UE-140762).

PacifiCorp
Washington Expedited Rate Filing
Production Tax Credit
Base Period Tax Credits
12 Months Ended June 2015

FERC	Secondary	Account Description	Factor	Balance
4091000	310310	Renewable Electricity Production Tax Cre	SG	(60,157,557)

Ref. 7.3

PacifiCorp
Washington Expedited Rate Filing - June 2015
Production Tax Credit Calculation
West Control Area

Base Period - 12 Months Ended June 2015						July 2014 to June 2015
Description	FED kWh Amount	Expiration Date	Available kWh	Factor (inflated tax per unit)	Credit	
<u>Hydro</u>						
JC Boyle	4,045,696	11/7/2015	4,045,696	0.011/0.012	46,508	
<u>Wind/Geothermal</u>						
Goodnoe KWh	166,364,000	12/17/2017	166,364,000	0.023	3,826,372	
Leaning Juniper 1 KWh	178,959,000	9/13/2016	178,959,000	0.023	4,116,057	
Leaning Juniper Indemnity	3,971,000	9/13/2016	3,971,000	0.023	91,333	
Marengo I KWh	287,193,000	8/2/2017	287,193,000	0.023	6,605,439	
Marengo II KWh	134,281,000	6/25/2018	134,281,000	0.023	3,088,463	
Total KWh Production	770,768,000					
Total					17,774,172	Ref. 7.3

Rate Effective Period - 12 Months Ending April 2017						May 2016 to April 2017
Description	FED kWh Amount	Expiration Date	Available kWh	Factor (inflated tax per unit)	Credit	
<u>Hydro</u>						
JC Boyle	8,462,825	11/7/2015	-	0.012	-	
<u>Wind/Geothermal</u>						
Goodnoe KWh	267,537,499	12/17/2017	267,537,499	0.023	6,153,362	
Leaning Juniper 1 KWh	302,125,891	9/13/2016	111,618,732	0.023	2,567,231	
Leaning Juniper Indemnity	3,971,000	9/13/2016	1,467,064	0.023	33,742	
Marengo I KWh	394,338,348	8/2/2017	394,338,348	0.023	9,069,782	
Marengo II KWh	187,890,083	6/25/2018	187,890,083	0.023	4,321,472	
Total KWh Production	1,155,862,821					
Total					22,145,589	

Incremental Difference						
Description	FED kWh Amount	Expiration Date	Available kWh	Factor (inflated tax per unit)	Credit	
<u>Hydro</u>						
JC Boyle	4,417,129	11/7/2015	(4,045,696)	0.011/0.012	(46,508)	
<u>Wind/Geothermal</u>						
Goodnoe KWh	101,173,499	12/17/2017	101,173,499	0.023	2,326,990	
Leaning Juniper 1 KWh	123,166,891	9/13/2016	(67,340,268)	0.023	(1,548,826)	
Leaning Juniper Indemnity	-	9/13/2016	(2,503,936)	0.023	(57,591)	
Marengo I KWh	107,145,348	8/2/2017	107,145,348	0.023	2,464,343	
Marengo II KWh	53,609,083	6/25/2018	53,609,083	0.023	1,233,009	
Total KWh Production	385,094,821					
Total					4,371,417	Ref. 7.3

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON</u> <u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Tax:							
ADIT Balance	282	RES	3,853,789,452	DITBAL	5.9047%	227,552,961	7.4.1
Cholla SHL	190	RES	(37,880,440)	CAGE	0.0000%	-	7.4.1
Accel Amort of Pollution Cntrl Facilities	281	RES	248,400,800	SG	8.2285%	20,439,716	7.4.1
California	282	RES	(90,544,316)	CA	Situs	-	7.4.1
Idaho	282	RES	(235,491,703)	ID	Situs	-	7.4.1
Other	282	RES	(72,216,675)	OTHER	0.0000%	-	7.4.1
Oregon	282	RES	(1,112,945,438)	OR	Situs	-	7.4.1
Utah	282	RES	(1,830,243,820)	UT	Situs	-	7.4.1
Washington	282	RES	(240,021,060)	WA	Situs	(240,021,060)	7.4.1
Wyoming	282	RES	(589,936,606)	WY-ALL	Situs	-	7.4.1
PP&E Adjustment - SNP	282	RES	4,040,150	SNP	5.9886%	241,948	7.4.1
PP&E Adjustment - CIAC	282	RES	78,519	CIAC	6.3309%	4,971	7.4.1
PP&E Adjustment - SG	282	RES	12,314,179	SG	8.2285%	1,013,275	7.4.1
PP&E Adjustment - JBG	282	RES	6,078	JBG	22.4370%	1,364	7.4.1
PP&E Adjustment - JBE	190	RES	283,613	JBE	22.7309%	64,468	7.4.1
PP&E Adjustment - SNPD	282	RES	17,360	SNPD	6.3309%	1,099	7.4.1
PP&E Adjustment - SO	282	RES	(117,001)	SO	6.6548%	(7,786)	7.4.1
			<u>(90,466,908)</u>			<u>9,290,956</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.

Book Tax Difference		Total Company			STATE Allocation
Description	#	Unadjusted - AMA	Adjustment	Adjusted Utility - YE	WCA Factor
Cholla SHL (Tax Int. - Tax Rent)	105.221	37,880,440	(37,880,440)	0	CAGE
Accelerated Pollution Control Facilities Depreciation	105.128	(248,400,800)	248,400,800	0	SG
RA - Solar ITC Basis Adjustment	100.110	(51,097)	51,097	0	DITBAL
30% capitalized labor costs for Power tax input	105.100	25,401,821	(25,401,821)	0	DITBAL
Capitalized Labor Costs for Powertax - Medicare Subsidy- Temp	105.101	2,397,370	(2,397,370)	0	DITBAL
Regulatory Adjustment: Depreciation Flow-Through	105.115	(90,693,811)	90,693,811	0	DITBAL
Solar ITC Basis Adjustment	105.116	(2,167)	2,167	0	DITBAL
Book Depreciation	105.120	2,385,005,334	(2,385,005,334)	0	DITBAL
Repair Deduction	105.122	(340,099,575)	340,099,575	0	DITBAL
Sec. 481a Adjustment - Repair Deduction	105.123	(224,498,426)	224,498,426	0	DITBAL
Tax Depreciation	105.125	(5,745,132,079)	5,745,132,079	0	DITBAL
Fixed Assets - State Modification	105.129	33,200,045	(33,200,045)	0	DITBAL
Fixed Assets - State Modification (Federal Detriment)	105.129	(11,620,016)	11,620,016	0	DITBAL
CIAC	105.130	264,308,490	(264,308,490)	0	DITBAL
Safe Harbor Lease Rate Differential	105.135	246,333	(246,333)	0	DITBAL
Capitalized Depreciation	105.137	(19,441,014)	19,441,014	0	DITBAL
Reimbursements	105.140	30,948,611	(30,948,611)	0	DITBAL
AFUDC - Debt	105.141a	(228,029,578)	228,029,578	0	DITBAL
AFUDC - Equity	105.141b	(79,856,955)	79,856,955	0	DITBAL
Avoided Costs	105.142	217,975,562	(217,975,562)	0	DITBAL
Capitalization of Test Energy	105.146	3,505,485	(3,505,485)	0	DITBAL
§1031 Exchange	105.147	(172,879)	172,879	0	DITBAL
Mine Safety Sec 179E Election -PPW	105.148	(473,125)	473,125	0	DITBAL
Gain / (Loss) on Prop. Disposition	105.152	(89,595,811)	89,595,811	0	DITBAL
Contract Liability Basis Adjustment	105.153	(1,208,173)	1,208,173	0	DITBAL
Coal Mine Development	105.165	(4,834,888)	4,834,888	0	DITBAL
Coal Mine Extension	105.170	(5,858,659)	5,858,659	0	DITBAL
Removal Costs	105.175	(213,471,457)	213,471,457	0	DITBAL
Book Gain/Loss on Land Sales	105.470	1,776,619	(1,776,619)	0	DITBAL
R & E - Sec.174 Deduction	320.210	(11,916,233)	11,916,233	0	DITBAL
Reclass to Pollution Control Facilities Depreciation	105.131	248,400,800	(248,400,800)	0	DITBAL
Rounding	**	21	(21)	0	DITBAL
Accumulated Deferred Income Taxes (CA) - YE	**	0	(90,544,316)	(90,544,316)	CA
Accumulated Deferred Income Taxes (IDU) - YE	**	0	(235,491,703)	(235,491,703)	IDU
Accumulated Deferred Income Taxes (OTHER) - YE	**	0	(72,216,675)	(72,216,675)	OTHER
Accumulated Deferred Income Taxes (OR) - YE	**	0	(1,112,945,438)	(1,112,945,438)	OR
Accumulated Deferred Income Taxes (UT) - YE	**	0	(1,830,243,820)	(1,830,243,820)	UT
Accumulated Deferred Income Taxes (WA) - YE	**	0	(240,021,060)	(240,021,060)	WA
Accumulated Deferred Income Taxes (WY) - YE	**	0	(589,936,606)	(589,936,606)	WYP
PP&E Adjustment - YE - CN	**	0	0	0	CN
PP&E Adjustment - YE - CAGW	**	0	0	0	CAGW
PP&E Adjustment - YE - SNP	**	0	4,040,150	4,040,150	SNP
PP&E Adjustment - YE - CIAC	**	0	78,519	78,519	CIAC
PP&E Adjustment - YE - SG	**	0	12,314,179	12,314,179	SG
PP&E Adjustment - YE - JBG	**	0	6,078	6,078	JBG
PP&E Adjustment - YE - JBE	**	(35,224,444)	283,613	(34,940,831)	JBE
PP&E Adjustment - YE - SNPD	**	0	17,360	17,360	SNPD
PP&E Adjustment - YE - SO	**	0	(117,001)	(117,001)	SO
		(4,099,534,256)	(90,466,908)	(4,190,001,164)	
			Ref. 7.4		
Repair Deduction	***	0	0	0	SG
			Ref. 7.4		
		(4,099,534,256)	(90,466,908)	(4,190,001,164)	

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

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

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Taxes - Other	408	PRO	(18,906)	WA	Situs	(18,906)	7.5.1

Description of Adjustment

This pro forma adjustment reflects the known and measurable change to the Public Utility Tax Credit for Low Income Home Energy Assistance Program (LIHEAP) for the 2016 authorized credit amount, per a July 29, 2015 letter from the Washington Department of Revenue.

WA Low Income Tax Credit

Description of Tax Credit	Period Used		Ref #
Credit Available for fiscal year ended June 2015		165,998	7.5.2
FY June 2015 Credit Used by CY ended Dec 2014	July - Dec, 2014	165,998	
FY June 2015 Credit Available for CY ended Dec 2015		<u>-</u>	
FY June 2015 Credit used during CY 2015		-	
Credit Available for fiscal year ended June 2016		<u>184,904</u>	7.5.3
Adjustment needed to reflect new FY 2016 Credit available		<u>(18,906)</u>	7.5
Amount of FY June 2015 Credit in Results for 12ME June 2015		165,998	
Pro Forma level of FY June 2016 Credit to include in Results for 12ME June 2015		<u>184,904</u>	
Additional Credit for Pro Forma adjustment		<u>18,906</u>	



July 30, 2014

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

**2015 Fiscal Year Low Income Home Energy Assistance Program (LIHEAP) Credit
Certificate Enclosed**
Tax Registration Number [REDACTED]

Dear DAVID HIPPS,

Your Public Utility Tax Credit Application for LIHEAP has been approved

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

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

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

How to use this credit

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

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

Sincerely,

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

Sheri Rufener
Excise Tax Examiner
Taxpayer Account Administration

Enclosure



July 29, 2015

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

**2016 Fiscal Year Low Income Home Energy Assistance Program (LIHEAP) Credit
Certificate Enclosed**

Tax Registration Number: [REDACTED]

Dear Businessperson,

Your Public Utility Tax Credit Application for LIHEAP has been approved

- Your approved credit amount is \$184,904.18.
- You may take this credit on your July 2015 thru June 2016 returns.
- Any unused credit expires on June 30, 2016 and cannot be carried forward.

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

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

How to use this credit

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

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

Sincerely,

Sheri Rutzner
Excise Tax Examiner
Taxpayer Account Administration

Enclosure

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
Adjustment to Rate Base:							
Accum Def Inc Tax Balance	190	RES	(3,287,999)	BADDEBT	14.1283%	(464,537)	7.6.2
Accum Def Inc Tax Balance	190	RES	(24,199,100)	CAEE	0.0000%	-	7.6.2
Accum Def Inc Tax Balance	190	RES	-	CAEW	22.8607%	-	7.6.2
Accum Def Inc Tax Balance	190	RES	(10,222)	CAGE	0.0000%	-	7.6.2
Accum Def Inc Tax Balance	190	RES	(356,990)	CAGW	22.5651%	(80,555)	7.6.2
Accum Def Inc Tax Balance	190	RES	-	CN	6.8837%	-	7.6.2
Accum Def Inc Tax Balance	190	RES	(15,601,311)	JBE	22.7309%	(3,546,323)	7.6.2
Accum Def Inc Tax Balance	190	RES	(822,355)	SE	7.6801%	(63,157)	7.6.2
Accum Def Inc Tax Balance	190	RES	(7,942,087)	SG	8.2285%	(653,516)	7.6.2
Accum Def Inc Tax Balance	190	RES	(1,037,848)	SNPD	6.3309%	(65,705)	7.6.2
Accum Def Inc Tax Balance	190	RES	(31,564,481)	SO	6.6548%	(2,100,556)	7.6.2
Accum Def Inc Tax Balance	190	RES	(2,102,926)	TROJD	22.6179%	(475,637)	7.6.2
Accum Def Inc Tax Balance	190	RES	(9,108)	CA	Situs	-	7.6.2
Accum Def Inc Tax Balance	190	RES	(2,408,374)	OR	Situs	-	7.6.2
Accum Def Inc Tax Balance	190	RES	(144,769)	IDU	Situs	-	7.6.2
Accum Def Inc Tax Balance	190	RES	(26,986,262)	OTHER	0.0000%	-	7.6.2
Accum Def Inc Tax Balance	190	RES	(1,256,567)	UT	Situs	-	7.6.2
Accum Def Inc Tax Balance	190	RES	-	WY-ALL	Situs	-	7.6.2
Accum Def Inc Tax Balance	190	RES	(882,317)	WA	Situs	(882,317)	7.6.2
Total Account 190			<u>(118,612,716)</u>			<u>(8,332,304)</u>	
Accum Def Inc Tax Balance	282	RES	350,860	ID	Situs	-	7.6.2
Accum Def Inc Tax Balance	282	RES	4,969,392	CAEE	0.0000%	-	7.6.2
Accum Def Inc Tax Balance	282	RES	8,244,248	OTHER	0.0000%	-	7.6.2
Accum Def Inc Tax Balance	282	RES	2,473,179	UT	Situs	-	7.6.2
Accum Def Inc Tax Balance	282	RES	871,495	WY-ALL	Situs	-	7.6.2
Accum Def Inc Tax Balance	282	RES	1,134,416	SO	6.6548%	75,493	7.6.2
Total Account 282			<u>18,043,590</u>			<u>75,493</u>	
Accum Def Inc Tax Balance	283	RES	26,887,144	CAEE	0.0000%	-	7.6.3
Accum Def Inc Tax Balance	283	RES	1,130,278	CAGE	0.0000%	-	7.6.3
Accum Def Inc Tax Balance	283	RES	1,567,112	CAGW	22.5651%	353,620	7.6.3
Accum Def Inc Tax Balance	283	RES	8,350,444	GPS	6.6548%	555,706	7.6.3
Accum Def Inc Tax Balance	283	RES	13,951,148	JBE	22.7309%	3,171,226	7.6.3
Accum Def Inc Tax Balance	283	RES	270	SE	7.6801%	21	7.6.3
Accum Def Inc Tax Balance	283	RES	257,105	SG	8.2285%	21,156	7.6.3
Accum Def Inc Tax Balance	283	RES	2,726,402	SNP	5.9886%	163,273	7.6.3
Accum Def Inc Tax Balance	283	RES	23,427,966	SO	6.6548%	1,559,086	7.6.3
Accum Def Inc Tax Balance	283	RES	(128,241)	CA	Situs	-	7.6.2
Accum Def Inc Tax Balance	283	RES	1,530,612	ID	Situs	-	7.6.2
Accum Def Inc Tax Balance	283	RES	(207,163)	OR	Situs	-	7.6.2
Accum Def Inc Tax Balance	283	RES	77,072,041	OTHER	0.0000%	-	7.6.2
Accum Def Inc Tax Balance	283	RES	8,251,074	UT	Situs	-	7.6.2
Accum Def Inc Tax Balance	283	RES	172,555	WA	Situs	172,555	7.6.2
Accum Def Inc Tax Balance	283	RES	5,430,228	WY-ALL	Situs	-	7.6.2
Total Account 283			<u>170,418,975</u>			<u>5,996,643</u>	
Net Change to Rate Base Tax Accounts			<u>69,849,849</u>			<u>(2,260,168)</u>	

Description of Adjustment:

This restating adjustment reflects the removal of the June 2015 balances for all non-property-related deferred taxes. The associated deferred tax expenses are removed as well. This in effect flows through to income the current tax impacts on these items.

	<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:							
Deferred Income Tax Expense	41010	RES	(89,740,111)	CAEE	0.0000%	-	7.6.4
Deferred Income Tax Expense	41010	RES	(183,644)	CAGE	0.0000%	-	7.6.4
Deferred Income Tax Expense	41010	RES	(208,729)	CAGW	22.5651%	(47,100)	7.6.4
Deferred Income Tax Expense	41010	RES	(1,658,183)	JBE	22.7309%	(376,920)	7.6.4
Deferred Income Tax Expense	41010	RES	(1,239,201)	SO	6.6548%	(82,466)	7.6.4
Deferred Income Tax Expense	41010	RES	926,744	CA	Situs	-	7.6.4
Deferred Income Tax Expense	41010	RES	(1,511,888)	ID	Situs	-	7.6.4
Deferred Income Tax Expense	41010	RES	667,427	OR	Situs	-	7.6.4
Deferred Income Tax Expense	41010	RES	13,311,492	OTHER	0.0000%	-	7.6.4
Deferred Income Tax Expense	41010	RES	424,556	SG	8.2285%	34,935	7.6.4
Deferred Income Tax Expense	41010	RES	(24,020)	SNPD	6.3309%	(1,521)	7.6.4
Deferred Income Tax Expense	41010	RES	(6,278,860)	UT	Situs	-	7.6.4
Deferred Income Tax Expense	41010	RES	3,146	WA	Situs	3,146	7.6.4
Deferred Income Tax Expense	41010	RES	(3,341,638)	WY-ALL	Situs	-	7.6.4
Deferred Income Tax Expense	41010	RES	142,575	WY-ALL	Situs	-	7.6.4
Total 41010			<u>(88,710,334)</u>			<u>(469,927)</u>	
Deferred Income Tax Expense	41110	RES	(879,719)	BADDEBT	14.1283%	(124,289)	7.6.4
Deferred Income Tax Expense	41110	RES	51,554,786	CAEE	0.0000%	-	7.6.4
Deferred Income Tax Expense	41110	RES	431,845	CAGE	0.0000%	-	7.6.4
Deferred Income Tax Expense	41110	RES	560,490	CAGW	22.5651%	126,475	7.6.4
Deferred Income Tax Expense	41110	RES	(95,069)	GPS	6.6548%	(6,327)	7.6.4
Deferred Income Tax Expense	41110	RES	(367,204)	JBE	22.7309%	(83,469)	7.6.4
Deferred Income Tax Expense	41110	RES	(297)	SG	8.2285%	(24)	7.6.4
Deferred Income Tax Expense	41110	RES	342,213	SNP	5.9886%	20,494	7.6.4
Deferred Income Tax Expense	41110	RES	(1,816,146)	SO	6.6548%	(120,861)	7.6.4
Deferred Income Tax Expense	41110	RES	52,576	ID	Situs	-	7.6.4
Deferred Income Tax Expense	41110	RES	2,211,082	OR	Situs	-	7.6.4
Deferred Income Tax Expense	41110	RES	7,988,129	OTHER	0.0000%	-	7.6.4
Deferred Income Tax Expense	41110	RES	327,585	UT	Situs	-	7.6.4
Deferred Income Tax Expense	41110	RES	2,781,106	WA	Situs	2,781,106	7.6.4
Deferred Income Tax Expense	41110	RES	172,779	WY-ALL	Situs	-	7.6.4
Total 41110			<u>63,264,156</u>			<u>2,593,105</u>	
Net Deferred Tax Expense Change			<u>(25,446,178)</u>			<u>2,123,178</u>	

Description of Adjustment:

This restating adjustment reflects the removal of the June 2015 balances for all non-property-related deferred taxes. The associated deferred tax expenses are removed as well. This in effect flows through to income the current tax impacts on these items.

Factor		Total Company						State Allocated	
		Unadjusted	Adj to Pro Forma	Flow-through	Reporting Period	Adjustment	Adjusted		
190	CA	190CA	9,108	0	(9,108)	0	0	0	0
	FERC	190FERC	0	0	0	0	0	0	0
	IDU	190IDU	144,769	0	(144,769)	0	0	0	0
	OR	190OR	2,408,374	0	(2,408,374)	0	0	0	0
	OTHER	190OTHER	26,986,262	0	(26,986,262)	0	0	0	0
	UT	190UT	1,256,567	0	(1,256,567)	0	0	0	0
	WA	190WA	882,317	0	(882,317)	0	1,003	1,003	1,003
	WYP	190WYP	0	0	0	0	0	0	0
	WYU	190WYU	0	0	0	0	0	0	0
	S	S	31,687,397	0	(31,687,397)	0	1,003	1,003	1,003
	BADDEBT	190BADDEBT	3,287,999	0	(3,287,999)	0	0	0	0
	CAEE	190CAEE	24,199,100	0	(24,199,100)	0	0	0	0
	CAEW	190CAEW	0	0	0	0	0	0	0
	CAGE	190CAGE	37,890,662	0	(10,222)	37,880,440	(37,880,440)	0	0
	CAGW	190CAGW	356,990	2	(356,990)	2	0	2	0
	CIAC	190CIAC	0	0	0	0	0	0	0
	CN	190CN	0	0	0	0	0	0	0
	DITBAL	190DITBAL	0	0	0	0	0	0	0
	GPS	190GPS	0	0	0	0	0	0	0
	IBT	190IBT	0	0	0	0	0	0	0
	JBE	190JBE	(19,623,133)	0	(15,601,311)	(35,224,444)	0	(35,224,444)	(8,006,844)
	JBG	190JBG	0	0	0	0	0	0	0
	NREG	190NREG	373,976,423	1	(68,637,524)	305,338,900	0	305,338,900	0
	SCHMDEXP	190SCHMDEXP	0	0	0	0	0	0	0
	SE	190SE	822,355	0	(822,355)	0	0	0	0
	SG	190SG	7,942,087	0	(7,942,087)	0	0	0	0
	SGCT	190SGCT	0	0	0	0	0	0	0
	SNP	190SNP	0	0	0	0	0	0	0
	SNPD	190SNPD	1,037,848	0	(1,037,848)	0	0	0	0
	SO	190SO	31,564,481	0	(31,564,481)	0	0	0	0
	SSGCH	190SSGCH	0	0	0	0	0	0	0
	TAXDEPR	190TAXDEPR	0	0	0	0	0	0	0
	TROJD	190TROJD	2,102,926	0	(2,102,926)	0	0	0	0
			495,245,135	3	(187,250,240)	307,994,898	(37,879,437)	270,115,461	(8,005,841)
	281	CA	281CA	0	0	0	0	0	0
FERC		281FERC	0	0	0	0	0	0	0
IDU		281IDU	0	0	0	0	0	0	0
OR		281OR	0	0	0	0	0	0	0
OTHER		281OTHER	0	0	0	0	0	0	0
UT		281UT	0	0	0	0	0	0	0
WA		281WA	0	0	0	0	0	0	0
WYP		281WYP	0	0	0	0	0	0	0
WYU		281WYU	0	0	0	0	0	0	0
S		S	0	0	0	0	0	0	0
BADDEBT		281BADDEBT	0	0	0	0	0	0	0
CIAC		281CIAC	0	0	0	0	0	0	0
CN		281CN	0	0	0	0	0	0	0
DITBAL		281DITBAL	0	0	0	0	0	0	0
GPS		281GPS	0	0	0	0	0	0	0
IBT		281IBT	0	0	0	0	0	0	0
NREG		281NREG	0	0	0	0	0	0	0
SCHMDEXP		281SCHMDEXP	0	0	0	0	0	0	0
SE		281SE	0	0	0	0	0	0	0
SG		281SG	(248,400,800)	0	0	(248,400,800)	248,400,800	0	0
SGCT	281SGCT	0	0	0	0	0	0	0	
SNP	281SNP	0	0	0	0	0	0	0	
SNPD	281SNPD	0	0	0	0	0	0	0	
SO	281SO	0	0	0	0	0	0	0	
SSGCH	281SSGCH	0	0	0	0	0	0	0	
TAXDEPR	281TAXDEPR	0	0	0	0	0	0	0	
TROJD	281TROJD	0	0	0	0	0	0	0	
		(248,400,800)	0	0	(248,400,800)	248,400,800	0	0	
282	CA	282CA	0	0	0	0	(90,544,316)	(90,544,316)	0
	FERC	282FERC	0	0	0	0	0	0	0
	IDU	282IDU	(350,860)	0	350,860	0	(235,491,703)	(235,491,703)	0
	OR	282OR	0	0	0	0	(1,112,945,438)	(1,112,945,438)	0
	OTHER	282OTHER	5,155,025	0	8,244,248	13,399,273	(72,216,675)	(58,817,402)	0
	UT	282UT	(2,473,179)	0	2,473,179	0	(1,830,243,820)	(1,830,243,820)	0
	WA	282WA	0	0	0	0	(246,498,725)	(246,498,725)	(246,498,725)
	WYP	282WYP	(871,495)	0	871,495	0	(589,936,606)	(589,936,606)	0
	WYU	282WYU	0	0	0	0	0	0	0
	S	S	1,459,491	0	11,939,782	13,399,273	(4,177,877,283)	(4,164,478,010)	(246,498,725)
	BADDEBT	282BADDEBT	0	0	0	0	0	0	0
	CAEE	282CAEE	(4,969,392)	0	4,969,392	0	0	0	0
	CAEW	282CAEW	0	0	0	0	0	0	0
	CAGE	282CAGE	(3,246,162)	0	0	(3,246,162)	0	(3,246,162)	0
	CAGW	282CAGW	0	0	0	0	4,717,487	4,717,487	1,064,503
	CIAC	282CIAC	0	0	0	0	78,519	78,519	4,971
	CN	282CN	0	0	0	0	84,518	84,518	5,818
	DITBAL	282DITBAL	(3,853,738,375)	0	0	(3,853,738,375)	3,853,789,472	51,097	0
	GPS	282GPS	0	0	0	0	0	0	0
	IBT	282IBT	0	0	0	0	0	0	0
JBE	282JBE	0	0	0	0	0	0	0	
JBG	282JBG	0	0	0	0	(7,097,737)	(7,097,737)	(1,592,519)	
NREG	282NREG	(308,763,158)	0	0	(308,763,158)	0	(308,763,158)	0	
SCHMDEXP	282SCHMDEXP	0	0	0	0	0	0	0	
SE	282SE	0	0	0	0	0	0	0	
SG	282SG	0	0	0	0	12,314,180	12,314,180	1,013,275	
SGCT	282SGCT	0	0	0	0	0	0	0	
SNP	282SNP	0	0	0	0	4,040,150	4,040,150	237,828	
SNPD	282SNPD	0	0	0	0	17,360	17,360	1,099	
SO	282SO	(1,134,416)	0	1,134,416	0	(1,188,976)	(1,188,976)	(78,126)	
SSGCH	282SSGCH	0	0	0	0	0	0	0	
TAXDEPR	282TAXDEPR	0	0	0	0	0	0	0	
TROJD	282TROJD	0	0	0	0	0	0	0	
		(4,170,392,012)	0	18,043,590	(4,152,348,422)	(311,122,310)	(4,463,470,732)	(245,841,876)	
CA	283CA	128,241	0	(128,241)	0	0	0	0	
FERC	283FERC	0	0	0	0	0	0	0	
IDU	283IDU	(1,530,612)	0	1,530,612	0	0	0	0	
OR	283OR	207,163	0	(207,163)	0	0	0	0	
OTHER	283OTHER	(77,072,041)	0	77,072,041	0	0	0	0	
UT	283UT	(8,251,074)	0	8,251,074	0	0	0	0	
WA	283WA	(788,866)	0	172,555	(616,311)	(522,219)	(1,138,530)	(1,038,606)	
WYP	283WYP	(5,430,228)	0	5,430,228	0	0	0	0	
WYU	283WYU	0	0	0	0	0	0	0	
S	S	(92,737,417)	0	92,121,106	(616,311)	(522,219)	(1,138,530)	(1,038,606)	

	Factor		Total Company						State Allocated
			Unadjusted	Adj to Pro Forma	Flow-through	Reporting Period	Adjustment	Adjusted	
283	BADDEBT	283BADDEBT	0	0	0	0	0	0	0
	CAEE	283CAEE	(26,887,144)	0	26,887,144	0	0	0	0
	CAEW	283CAEW	0	0	0	0	0	0	0
	CAGE	283CAGE	(1,130,278)	0	1,130,278	0	0	0	0
	CAGW	283CAGW	(2,501,612)	0	1,567,112	(934,500)	934,500	0	0
	CIAC	283CIAC	0	0	0	0	0	0	0
	CN	283CN	0	0	0	0	0	0	0
	DITBAL	283DITBAL	0	0	0	0	0	0	0
	GPS	283GPS	(8,350,444)	0	8,350,444	0	0	0	0
	IBT	283IBT	0	0	0	0	0	0	0
	JBE	283JBE	(13,951,148)	0	13,951,148	0	0	0	0
	JBG	283JBG	0	0	0	0	0	0	0
	NREG	283NREG	(436,592,174)	0	166,082,040	(270,510,134)	0	(270,510,134)	0
	SCHMDEXP	283SCHMDEXP	0	0	0	0	0	0	0
	SE	283SE	(270)	0	270	0	0	0	0
	SG	283SG	(257,105)	0	257,105	0	0	0	0
	SGCT	283SGCT	0	0	0	0	0	0	0
	SNP	283SNP	(2,726,402)	0	2,726,402	0	0	0	0
	SNPD	283SNPD	0	0	0	0	0	0	0
	SO	283SO	(23,427,966)	0	23,427,966	0	0	0	0
	SSGCH	283SSGCH	0	0	0	0	0	0	0
	TAXDEPR	283TAXDEPR	0	0	0	0	0	0	0
	TROJD	283TROJD	0	0	0	0	0	0	0
		(608,561,960)	0	336,501,015	(272,060,945)	412,281	(271,648,664)	(1,038,606)	
		(4,532,109,637)	3	167,294,365	(4,364,815,269)	(100,188,666)	(4,465,003,935)	(254,886,323)	
255	ITC84	255ITC84	0	0	0	0	0	0	0
	ITC85	255ITC85	(41,173)	0	0	(41,173)	3,080	(38,093)	(5,090)
	ITC86	255ITC86	(246,639)	0	0	(246,639)	0	(246,639)	(32,374)
	ITC88	255ITC88	(74,106)	0	0	(74,106)	0	(74,106)	(11,086)
	ITC89	255ITC89	(192,232)	0	0	(192,232)	0	(192,232)	(29,352)
	ITC90	255ITC90	(172,026)	0	0	(172,026)	0	(172,026)	(6,732)
	IDU	255IDU	(63,058)	0	0	(63,058)	0	(63,058)	0
	SG	255SG	(269,158)	0	0	(269,158)	0	(269,158)	(22,148)
	NREG	255NREG	(26,188,851)	0	0	(26,188,851)	0	(26,188,851)	0
			(27,247,243)	0	0	(27,247,243)	3,080	(27,244,163)	(106,782)
Less: NREG in 190, 281, 282, & 283			(371,378,909)	1	(273,934,392)	0	(273,934,392)	0	
ADIT 190, 281, 282, & 283 without NREG			(4,160,730,728)	2	(4,090,880,877)	(100,188,666)	(4,191,069,543)	(254,886,323)	

	Factor	Total Company					State Allocated		
		Unadjusted	Flow-through	Reporting Period	Adjustment	Adjusted			
Debits	CA	41010CA	(926,744)	926,744	0	0	0	0	
	FERC	41010FERC	0	0	0	0	0	0	
	IDU	41010IDU	1,511,888	(1,511,888)	0	0	0	0	
	OR	41010OR	(667,427)	667,427	0	0	0	0	
	OTHER	41010OTHER	(13,148,082)	13,311,492	163,410	0	163,410	0	
	UT	41010UT	6,278,860	(6,278,860)	0	0	0	0	
	WA	41010WA	(3,146)	3,146	0	(92,727)	(92,727)	(92,727)	
	WYP	41010WYP	3,341,638	(3,341,638)	0	0	0	0	
	WYU	41010WYU	(142,575)	142,575	0	0	0	0	
	S	S	(3,755,588)	3,918,998	163,410	(92,727)	70,683	(92,727)	
	BADDEBT	41010BADDEBT	0	0	0	0	0	0	
	CAEE	41010CAEE	89,740,111	(89,740,111)	0	0	0	0	
	CAGE	41010CAGE	247,089	(183,644)	63,445	0	63,445	0	
	CAGW	41010CAGW	716,923	(208,729)	508,194	811,621	1,319,815	297,816	
	CAEW	41010CAEW	0	0	0	0	0	0	
	CIAC	41010CIAC	0	0	0	0	0	0	
	CN	41010CN	0	0	0	(150,466)	(150,466)	(10,358)	
	GPS	41010GPS	(20,693,454)	0	(20,693,454)	0	(20,693,454)	(1,359,747)	
	IBT	41010IBT	0	0	0	0	0	0	
	JBE	41010JBE	6,318,274	(1,658,183)	4,660,091	0	4,660,091	1,059,282	
	JBG	41010JBG	0	0	0	2,551,847	2,551,847	572,559	
	NREG	41010NREG	62,273,773	(5,095,637)	57,178,136	0	57,178,136	0	
	SCHMDEXP	41010SCHMDEXP	0	0	0	0	0	0	
	SE	41010SE	0	0	0	0	0	0	
	SG	41010SG	59,159,294	424,556	59,583,850	0	59,583,850	4,902,871	
	SGCT	41010SGCT	0	0	0	0	0	0	
	SNP	41010SNP	22,809,731	0	22,809,731	0	22,809,731	1,342,723	
	SNPD	41010SNPD	24,020	(24,020)	0	0	0	0	
	SO	41010SO	3,134,934	(1,239,201)	1,895,733	366,143	2,261,876	148,626	
	SSGCH	41010SSGCH	0	0	0	0	0	0	
	TAXDEPR	41010TAXDEPR	451,533,466	0	451,533,466	0	451,533,466	20,409,341	
	TROJD	41010TROJD	0	0	0	0	0	0	
			671,508,573	(93,805,971)	577,702,602	3,486,418	581,189,020	27,270,386	
	Credits	CA	41110CA	(104,338)	0	(104,338)	0	(104,338)	0
		FERC	41110FERC	21,634	0	21,634	0	21,634	0
		IDU	41110IDU	93,507	52,576	146,083	0	146,083	0
OR		41110OR	(1,190,795)	2,211,082	1,020,287	0	1,020,287	0	
OTHER		41110OTHER	(8,135,762)	7,988,129	(147,633)	0	(147,633)	0	
UT		41110UT	4,696,884	327,585	5,024,469	0	5,024,469	0	
WA		41110WA	(1,532,282)	2,781,106	1,248,824	135,284	1,384,108	1,184,261	
WYP		41110WYP	1,171,727	172,779	1,344,506	0	1,344,506	0	
WYU		41110WYU	282,279	0	282,279	0	282,279	0	
S		S	(4,697,146)	13,533,257	8,836,111	135,284	8,971,395	1,184,261	
BADDEBT		41110BADDEBT	879,719	(879,719)	0	0	0	0	
CAEE		41110CAEE	(51,554,786)	51,554,786	0	0	0	0	
CAGE		41110CAGE	(944,837)	431,845	(512,992)	0	(512,992)	0	
CAGW		41110CAGW	(558,394)	560,490	2,096	(442,011)	(439,915)	(99,267)	
CAEW		41110CAEW	0	0	0	0	0	0	
CIAC		41110CIAC	(35,345,876)	0	(35,345,876)	0	(35,345,876)	(2,237,708)	
CN		41110CN	0	0	0	0	0	0	
GPS		41110GPS	95,069	(95,069)	0	0	0	0	
IBT		41110IBT	0	0	0	0	0	0	
JBE		41110JBE	(6,615,812)	(367,204)	(6,983,016)	0	(6,983,016)	(1,587,305)	
JBG		41110JBG	0	0	0	(13,531,557)	(13,531,557)	(3,036,076)	
NREG		41110NREG	(74,131,353)	15,259,036	(58,872,317)	0	(58,872,317)	0	
SCHMDEXP		41110SCHMDEXP	(297,657,185)	0	(297,657,185)	0	(297,657,185)	(19,576,530)	
SE		41110SE	0	0	0	0	0	0	
SG		41110SG	12,661,024	(297)	12,660,727	0	12,660,727	1,041,791	
SGCT		41110SGCT	0	0	0	0	0	0	
SNP		41110SNP	(10,905,487)	342,213	(10,563,274)	0	(10,563,274)	(621,820)	
SNPD		41110SNPD	(713,280)	0	(713,280)	0	(713,280)	(45,157)	
SO		41110SO	2,998,360	(1,816,146)	1,182,214	0	1,182,214	77,682	
SSGCH		41110SSGCH	0	0	0	0	0	0	
TAXDEPR		41110TAXDEPR	0	0	0	0	0	0	
TROJD		41110TROJD	0	0	0	0	0	0	
			(466,489,984)	78,523,192	(387,966,792)	(13,838,284)	(401,805,076)	(24,900,129)	
			205,018,589	(15,282,779)	189,735,810	(10,351,866)	179,383,944	2,370,257	
Less: NREG		(11,857,580)	10,163,399	(1,694,181)	0	(1,694,181)	0		
DITEXP without NREG		216,876,169	(25,446,178)	191,429,991	(10,351,866)	181,078,125	2,370,257		

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Tax:							
Def Inc Tax Expense	41110	RES	(77,895)	WA	Situs	(77,895)	7.7.1
ADIT Balance	283	RES	(78)	WA	Situs	(78)	7.7.1

Description of Adjustment:

This adjustment removes the deferred state income tax expense and associated balances related to the non-property items from results since state income tax expense is excluded under the WCA allocation methodology.

Description	Tax Rates	Def Inc Tax Expense	ADIT State Balance
Total Deferred Income Tax Expense Allocated to Washington before removal of State tax portion		1,001,761	
Less: Pension Curtailment which is not in Rate Base			(1,006)
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		77,895	
Adjustment to remove the State portion of Def Inc Tax Exp & ADIT		(77,895)	(78)
		Ref. 7.7	Ref. 7.7

	<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:							
Taxes - Other	408	RES	280,172	WA	Situs	280,172	Below

Calculation:

Normalized Temperature and Effective Price Change	\$7,233,231
WA Public Utility Tax Rate	3.87340%
Normalized incremental WA Public Utility Tax	<u><u>280,172</u></u>

Description of Adjustment

This adjustment steps forward the base period expense into the test period for the WA Public Utility Tax based on the normalized revenues included in the pro forma 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	(64,574)	SNP	5.9889%	(3,867)	7.9.1

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
Washington Expedited Rate Filing - June 2015
AFUDC - Equity
AFUDC Equity for 12 Months Ended June 30, 2015

Jun-15 12 months Account 419

Equity
SAP Accts 382000 & 382060
(39,777,006)

Ref B-6

Jun-15 12 months AFUDC-Equity SCHMDT
 Jun-15 12 months AFUDC-Intangible Basis - Equity
 Total

(39,648,160)
(193,420)
<u>(39,841,580)</u>

Adjustment to Account 419

<u>(64,574)</u>

Ref 7.9

	8.1	8.2	8.3	8.4	8.5	8.5.1
	Jim Bridger Mine Rate Base	Environmental Remediation	Customer Advances for Construction	Pro Forma Major Plant Additions	Miscellaneous Rate Base	(cont.) Miscellaneous Rate Base
	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	456,622	456,622	-	-	-	-
19 Total O&M Expenses	456,622	456,622	-	-	-	-
20 Depreciation	2,029,439	-	-	2,047,430	-	-
21 Amortization	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-
23 Income Taxes: Federal	(972,423)	(157,331)	-	(810,667)	-	-
24 State	-	-	-	-	-	-
25 Deferred Income Taxes	237,282	135,284	-	101,998	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-
27 Misc Revenue & Expense	4,355	-	-	-	-	-
28 Total Operating Expenses:	1,755,275	434,575	-	1,338,761	-	-
29						
30 Operating Rev For Return:	(1,755,275)	(434,575)	-	(1,338,761)	-	-
31						
32 Rate Base:						
33 Electric Plant In Service	128,898,717	72,495,515	-	28,617,198	-	-
34 Plant Held for Future Use	-	-	-	-	-	-
35 Misc Deferred Debits	(10,238,300)	79,615	(326,958)	-	-	(6,990,957)
36 Elec Plant Acq Adj	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-
38 Prepayments	(1,753,737)	-	-	-	(1,536,500)	(217,237)
39 Fuel Stock	(6,572,936)	-	-	-	(6,572,936)	-
40 Material & Supplies	(7,344,634)	-	-	-	(7,344,634)	-
41 Working Capital	21,811,243	-	-	-	(2,150,961)	-
42 Weatherization Loans	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-
44 Total Electric Plant:	124,800,353	72,575,130	(326,958)	28,617,198	(17,605,031)	(7,208,194)
45						
46 Deductions:						
47 Accum Prov For Deprec	(45,320,474)	(44,736,612)	-	(1,385,426)	-	-
48 Accum Prov For Amort	-	-	-	-	-	-
49 Accum Def Income Tax	(322,904)	-	(522,219)	-	(2,877,194)	-
50 Unamortized ITC	-	-	-	-	-	-
51 Customer Adv For Const	(997,745)	-	-	(997,745)	-	-
52 Customer Service Deposits	(3,272,583)	-	-	-	-	-
53 Miscellaneous Deductions	904,429	-	-	-	-	1,181,553
54						
55 Total Deductions:	(49,009,277)	(44,736,612)	(522,219)	(997,745)	(4,262,620)	1,181,553
56						
57 Total Rate Base:	75,791,076	27,838,518	(849,177)	(997,745)	24,354,578	(6,026,641)
58						
59						
60 Estimated ROE impact	-1.654%	-0.481%	-0.098%	0.018%	-0.761%	0.109%
61 Estimated Price Change	11,752,223	3,277,021	600,808	(117,450)	5,025,712	(709,428)
62						
63						
64 TAX CALCULATION:						
65						
66 Operating Revenue	(2,490,416)	-	(456,622)	-	(2,047,430)	-
67 Other Deductions	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-
70 Schedule "M" Additions	1,558,518	-	(488,912)	-	2,047,430	-
71 Schedule "M" Deductions	1,846,455	-	(496,017)	-	2,316,192	-
72 Income Before Tax	(2,778,353)	-	(449,516)	-	(2,316,192)	-
73						
74 State Income Taxes	-	-	-	-	-	-
75						
76 Taxable Income	(2,778,353)	-	(449,516)	-	(2,316,192)	-
77						
78 Federal Income Taxes	(972,423)	-	(157,331)	-	(810,667)	-

	8.6	8.7	8.8	8.9	8.10	8.11	8.11.1
	Removal of Colstrip #4 AFUDC	Trojan Unrecovered Plant	Customer Service Deposits	Misc. Asset Sales and Removals	Investor Supplied Working Capital	End-of-Period Plant Balances	(cont.) 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	(17,991)	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	-	(2,901)	(1,524)	-	-	-	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	4,355	-	-	-	-
28 Total Operating Expenses:	(17,991)	(2,901)	2,831	-	-	-	-
29							
30 Operating Rev For Return:	17,991	2,901	(2,831)	-	-	-	-
31							
32 Rate Base:							
33 Electric Plant In Service	(342,058)	-	-	-	-	6,499,168	9,141,720
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	-	-	-	-	23,962,204	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	(342,058)	-	-	-	23,962,204	6,499,168	9,141,720
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	-	-	-	210,870	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	(3,272,583)	-	-	-	-
53 Miscellaneous Deductions	-	(277,124)	-	-	-	-	-
54							
55 Total Deductions:	-	(277,124)	(3,272,583)	210,870	-	-	-
56							
57 Total Rate Base:	(342,058)	(277,124)	(3,272,583)	210,870	23,962,204	6,499,168	9,141,720
58							
59							
60 Estimated ROE impact	0.011%	0.006%	0.058%	-0.004%	-0.416%	-0.115%	-0.162%
61 Estimated Price Change	(69,276)	(37,300)	(380,668)	24,823	2,820,719	765,052	1,076,121
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	17,991	-	(4,355)	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	17,991	8,289	-	-	-	-	-
72 Income Before Tax	-	(8,289)	(4,355)	-	-	-	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	-	(8,289)	(4,355)	-	-	-	-
77							
78 Federal Income Taxes	-	(2,901)	(1,524)	-	-	-	-

	8.11.2	8.11.3	8.11.4	8.11.5	8.12	8.13	8.13.1
	(cont. 2) End-of- Period Plant Balances	(cont. 3) End-of- Period Plant Balances	(cont. 4) End-of- Period Plant Balances	(cont. 5) End-of- Period Plant Balances	Chehalis Regulatory Asset Adjustment	Idaho Asset Exchange	(cont.) Idaho Asset Exchange
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	-	-	-
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	-	-	-	-	-	-	-
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	5,377,494	112,765	16,391	6,097,994	-	882,531	-
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	(3,000,000)	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	5,377,494	112,765	16,391	6,097,994	(3,000,000)	882,531	-
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	-	5,287,462	(4,485,898)
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	-	-	-	-	1,138,530	-	1,727,109
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	-	-	-	-	1,138,530	5,287,462	(2,758,789)
56							
57 Total Rate Base:	5,377,494	112,765	16,391	6,097,994	(1,861,470)	6,169,992	(2,758,789)
58							
59							
60 Estimated ROE impact	-0.096%	-0.002%	0.000%	-0.108%	0.033%	-0.110%	0.050%
61 Estimated Price Change	633,014	13,274	1,930	717,827	(219,124)	726,303	(324,752)
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	-	-	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	-	-	-	-	-	-	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	-	-	-	-	-	-	-
77							
78 Federal Income Taxes	-	-	-	-	-	-	-

	8.1	8.2	8.3	8.4	8.5	8.5.1	
	Total Normalized	Jim Bridger Mine Rate Base	Environmental Remediation	Customer Advances for Construction	Pro Forma Major Plant Additions	Miscellaneous Rate Base	(cont.) 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	456,622	-	456,622	-	-	-	-
19 Total O&M Expenses	456,622	-	456,622	-	-	-	-
20 Depreciation	(17,991)	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	(161,756)	-	(157,331)	-	-	-	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	135,284	-	135,284	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	4,355	-	-	-	-	-	-
28 Total Operating Expenses:	416,514	-	434,575	-	-	-	-
29							
30 Operating Rev For Return:	(416,514)	-	(434,575)	-	-	-	-
31							
32 Rate Base:							
33 Electric Plant In Service	99,398,989	72,495,515	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	(10,238,300)	79,615	(326,958)	-	-	-	(6,990,957)
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-
38 Prepayments	(1,753,737)	-	-	-	-	(1,536,500)	(217,237)
39 Fuel Stock	(6,572,936)	-	-	-	-	(6,572,936)	-
40 Material & Supplies	(7,344,634)	-	-	-	-	(7,344,634)	-
41 Working Capital	21,811,243	-	-	-	-	(2,150,961)	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	95,300,624	72,575,130	(326,958)	-	-	(17,605,031)	(7,208,194)
45							
46 Deductions:							
47 Accum Prov For Deprec	(44,736,612)	(44,736,612)	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	827,181	-	(522,219)	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	(997,745)	-	-	(997,745)	-	-	-
52 Customer Service Deposits	(3,272,583)	-	-	-	-	-	-
53 Miscellaneous Deductions	904,429	-	-	-	-	-	1,181,553
54							
55 Total Deductions:	(47,275,329)	(44,736,612)	(522,219)	(997,745)	-	-	1,181,553
56							
57 Total Rate Base:	48,025,296	27,838,518	(849,177)	(997,745)	-	(17,605,031)	(6,026,641)
58							
59							
60 Estimated ROE impact	-0.912%	-0.481%	-0.098%	0.018%	0.000%	0.322%	0.109%
61 Estimated Price Change	6,324,960	3,277,021	600,808	(117,450)	-	(2,072,382)	(709,428)
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	(442,987)	-	(456,622)	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	(488,912)	-	(488,912)	-	-	-	-
71 Schedule "M" Deductions	(469,737)	-	(496,017)	-	-	-	-
72 Income Before Tax	(462,161)	-	(449,516)	-	-	-	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	(462,161)	-	(449,516)	-	-	-	-
77							
78 Federal Income Taxes	(161,756)	-	(157,331)	-	-	-	-

	8.6	8.7	8.8	8.9	8.10	8.11	8.11.1
	Removal of Colstrip #4 AFUDC	Trojan Unrecovered Plant	Customer Service Deposits	Misc. Asset Sales and Removals	Investor Supplied Working Capital	End-of-Period Plant Balances	(cont.) 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	(17,991)	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	-	(2,901)	(1,524)	-	-	-	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	4,355	-	-	-	-
28 Total Operating Expenses:	(17,991)	(2,901)	2,831	-	-	-	-
29							
30 Operating Rev For Return:	17,991	2,901	(2,831)	-	-	-	-
31							
32 Rate Base:							
33 Electric Plant In Service	(342,058)	-	-	-	-	6,499,168	9,141,720
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	-	-	-	-	23,962,204	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	(342,058)	-	-	-	23,962,204	6,499,168	9,141,720
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	-	-	-	210,870	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	(3,272,583)	-	-	-	-
53 Miscellaneous Deductions	-	(277,124)	-	-	-	-	-
54							
55 Total Deductions:	-	(277,124)	(3,272,583)	210,870	-	-	-
56							
57 Total Rate Base:	(342,058)	(277,124)	(3,272,583)	210,870	23,962,204	6,499,168	9,141,720
58							
59							
60 Estimated ROE impact	0.011%	0.006%	0.058%	-0.004%	-0.416%	-0.115%	-0.162%
61 Estimated Price Change	(69,276)	(37,300)	(380,668)	24,823	2,820,719	765,052	1,076,121
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	17,991	-	(4,355)	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	17,991	8,289	-	-	-	-	-
72 Income Before Tax	-	(8,289)	(4,355)	-	-	-	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	-	(8,289)	(4,355)	-	-	-	-
77							
78 Federal Income Taxes	-	(2,901)	(1,524)	-	-	-	-

	8.11.2	8.11.3	8.11.4	8.11.5	8.12	8.13	8.13.1
	(cont. 2) End-of- Period Plant Balances	(cont. 3) End-of- Period Plant Balances	(cont. 4) End-of- Period Plant Balances	(cont. 5) End-of- Period Plant Balances	Chehalis Regulatory Asset Adjustment	Idaho Asset Exchange	(cont.) Idaho Asset Exchange
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	-	-	-
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	-	-	-	-	-	-	-
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	5,377,494	112,765	16,391	6,097,994	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	(3,000,000)	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	5,377,494	112,765	16,391	6,097,994	(3,000,000)	-	-
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	-	-	-	-	1,138,530	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	-	-	-	-	1,138,530	-	-
56							
57 Total Rate Base:	5,377,494	112,765	16,391	6,097,994	(1,861,470)	-	-
58							
59							
60 Estimated ROE impact	-0.096%	-0.002%	0.000%	-0.108%	0.033%	0.000%	0.000%
61 Estimated Price Change	633,014	13,274	1,930	717,827	(219,124)	-	-
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	-	-	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	-	-	-	-	-	-	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	-	-	-	-	-	-	-
77							
78 Federal Income Taxes	-	-	-	-	-	-	-

	8.1	8.2	8.3	8.4	8.5	8.5.1	
	Total Normalized	Jim Bridger Mine Rate Base	Environmental Remediation	Customer Advances for Construction	Pro Forma Major Plant Additions	Miscellaneous Rate Base	(cont.) 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	-	-	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	-	-	-
20 Depreciation	2,047,430	-	-	-	2,047,430	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	(810,667)	-	-	-	(810,667)	-	-
24 State	-	-	-	-	-	-	-
25 Deferred Income Taxes	101,998	-	-	-	101,998	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	1,338,761	-	-	-	1,338,761	-	-
29							
30 Operating Rev For Return:	(1,338,761)	-	-	-	(1,338,761)	-	-
31							
32 Rate Base:							
33 Electric Plant In Service	29,499,728	-	-	-	28,617,198	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	29,499,728	-	-	-	28,617,198	-	-
45							
46 Deductions:							
47 Accum Prov For Deprec	(583,862)	-	-	-	(1,385,426)	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	(1,150,085)	-	-	-	(2,877,194)	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	(1,733,948)	-	-	-	(4,262,620)	-	-
56							
57 Total Rate Base:	27,765,781	-	-	-	24,354,578	-	-
58							
59							
60 Estimated ROE impact	-0.785%	0.000%	0.000%	0.000%	-0.732%	0.000%	0.000%
61 Estimated Price Change	5,427,263	-	-	-	5,025,712	-	-
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	(2,047,430)	-	-	-	(2,047,430)	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	2,047,430	-	-	-	2,047,430	-	-
71 Schedule "M" Deductions	2,316,192	-	-	-	2,316,192	-	-
72 Income Before Tax	(2,316,192)	-	-	-	(2,316,192)	-	-
73							
74 State Income Taxes	-	-	-	-	-	-	-
75							
76 Taxable Income	(2,316,192)	-	-	-	(2,316,192)	-	-
77							
78 Federal Income Taxes	(810,667)	-	-	-	(810,667)	-	-

	8.6	8.7	8.8	8.9	8.10	8.11	8.11.1
	Removal of Colstrip #4 AFUDC	Trojan Unrecovered Plant	Customer Service Deposits	Misc. Asset Sales and Removals	Investor Supplied Working Capital	End-of-Period Plant Balances	(cont.) 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	-	-	-	-	-	-	-

	8.11.2	8.11.3	8.11.4	8.11.5	8.12	8.13	8.13.1
	(cont. 2) End-of- Period Plant Balances	(cont. 3) End-of- Period Plant Balances	(cont. 4) End-of- Period Plant Balances	(cont. 5) End-of- Period Plant Balances	Chehalis Regulatory Asset Adjustment	Idaho Asset Exchange	(cont.) Idaho Asset Exchange
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	-	-	-
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	-	-	-	-	-	-	-
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	-	-	-	-	-	862,531	-
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:	-	-	-	-	-	862,531	-
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	-	5,287,462	(4,485,898)
48 Accum Prov For Amort	-	-	-	-	-	-	1,727,109
49 Accum Def Income Tax	-	-	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	-	-	-	-	-	5,287,462	(2,758,789)
56							
57 Total Rate Base:	-	-	-	-	-	6,169,992	(2,758,789)
58							
59							
60 Estimated ROE impact	0.000%	0.000%	0.000%	0.000%	0.000%	-0.105%	0.048%
61 Estimated Price Change	-	-	-	-	-	726,303	(324,752)
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	315,208,394	JBE	22.660%	71,426,124	
Misc. Deferred Debits	186M	RES	748,649	JBE	22.660%	169,644	
Mining Plant Accumulated Depreciatio	108MP	RES	<u>(188,394,185)</u>	JBE	22.660%	<u>(42,690,064)</u>	
June 2015 AMA Balance			<u>127,562,857</u>			<u>28,905,704</u>	8.1.1
Adjustment to June 2015 YE Balance							
Coal Mine	399	RES	3,720,536	JBE	22.660%	843,072	Below
Misc. Deferred Debits	186M	RES	(398,400)	JBE	22.660%	(90,277)	Below
Mining Plant Accumulated Depreciatio	108MP	RES	<u>(8,415,227)</u>	JBE	22.660%	<u>(1,906,888)</u>	Below
			<u>(5,093,090)</u>			<u>(1,154,093)</u>	
June 2015 YE Balance							
Coal Mine			318,928,930				
Misc. Deferred Debits			350,249				
Mining Plant Accumulated Depreciation			<u>(196,809,411)</u>				
			<u>122,469,767</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.

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
Adjustment to Expense:							
Remove Booked Env. Cost Amort.	925	RES	(3,297,730)	SO	6.655%	(219,457)	8.2.1
Add back Third West Amortization	925	RES	-	SO	6.655%	-	8.2.1
Add back Remediation Projects Cost	925	RES	10,159,261	SO	6.655%	676,079	8.2.1
Total			<u>6,861,531</u>			<u>456,621</u>	
Adjustment to Rate Base:							
Remove Env. Reg. Asset as Booked	182M	RES	(18,904,221)	SO	6.655%	(1,258,039)	8.2.1
Remove Env. Reg. Asset as Booked	182M	RES	931,082	WA	Situs	931,082	8.2.1
Add back Third West Regulatory Asset	182M	RES	-	SO	6.655%	-	8.2.1
			<u>(17,973,140)</u>			<u>(326,957)</u>	
Adjustment to Tax							
Schedule M Adjustment	SCHMDT	RES	(7,453,513)	SO	6.655%	(496,017)	
Schedule M Adjustment	SCHMAT	RES	(1,990,148)	SO	6.655%	(132,440)	
Schedule M Adjustment	SCHMAT	RES	(356,471)	WA	Situs	(356,471)	
Def Inc Tax Expense	41110	RES	135,284	WA	Situs	135,284	
ADIT Balance	283	RES	(522,219)	WA	Situs	(522,219)	
Schedule M Adjustment	SCHMAT	RES	-	SO	6.655%	-	
Def Inc Tax Expense	41110	RES	-	SO	6.655%	-	
ADIT Balance	283	RES	-	SO	6.655%	-	

Description of Adjustment

On April 27, 2005, the Commission granted a request by the Company for an accounting order relating to the Company's treatment of environmental remediation costs in Docket UE-031658. The Commission authorized the company to record and defer costs prudently incurred in connection with its environmental remediation program. Additional costs of existing projects expected to exceed \$3 million system-wide and incurred from October 13, 2003, the date the petition was submitted, through fiscal year 2005 are to be deferred and amortized over a 10-year period. These costs, subject to deferral, will only include those amounts paid to outside vendors or contractors and will not include internal employee or legal costs. Per the 2005 Order, only one project, the Third West Substation Cleanup, can be deferred. This restating adjustment removes the balance and amortization from FERC accounts 182.391 and 925, except for the Third West Substation Cleanup, and then adds back the cost for remediation projects that cannot be deferred. However, as of May 2014, Third West Substation Cleanup deferred amounts were fully amortized. As a result, there will no longer be adjustments for Third West project remediation expenses on a forward going basis.

Detail of Adjustment to Amortization Expense:

Remove All Booked Environmental Amortization - GL 566700 & 566710	(3,297,730)	Ref 8.2
Add Third West Amortization	-	Ref 8.2
Add back remediation projects from GL 566700 & 566710	10,159,261	Ref 8.2
Adjustment to Acct 925	<u>6,861,531</u>	Ref 8.2

Detail of Adjustment to Rate Base:

Remove Actual FERC Acct 1823910 - June 2015 WA AMA Balance - SO	(18,904,221)	B-16 pg. 2-3
Remove Actual FERC Acct 1823910 - June 2015 WA AMA Balance - WA	931,082	B-16 pg. 3
Add Third West - Average of Monthly Averages (12 Months Ended June 2015)	-	Ref 8.2

PacifiCorp
 Washington Expedited Rate Filing – June 2015
 Environmental Remediation

Amortization 12 ME June 2015

- Ref 8.2.1

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

PacifiCorp
 Washington Expedited Rate Filing – June 2015
 Environmental Remediation

Amortization 12 ME June 2015

- Ref 8.2.1

Description	Date	Amortization	Balance
Amortization continued	May-09	(28,638)	1,696,370
	Jun-09	(28,638)	1,667,731
	Jul-09	(28,638)	1,639,093
	Aug-09	(28,638)	1,610,455
	Sep-09	(28,638)	1,581,817
	Oct-09	(28,638)	1,553,179
	Nov-09	(28,638)	1,524,541
	Dec-09	(28,638)	1,495,903
	Jan-10	(28,638)	1,467,265
	Feb-10	(28,638)	1,438,627
	Mar-10	(28,638)	1,409,989
	Apr-10	(28,638)	1,381,350
	May-10	(28,638)	1,352,712
	Jun-10	(28,638)	1,324,074
	Jul-10	(28,638)	1,295,436
	Aug-10	(28,638)	1,266,798
	Sep-10	(28,638)	1,238,160
	Oct-10	(28,638)	1,209,522
	Nov-10	(28,638)	1,180,884
	Dec-10	(28,638)	1,152,246
	Jan-11	(28,638)	1,123,607
	Feb-11	(28,638)	1,094,969
	Mar-11	(28,638)	1,066,331
	Apr-11	(28,638)	1,037,693
	May-11	(28,638)	1,009,055
	Jun-11	(28,638)	980,417
	Jul-11	(28,638)	951,779
	Aug-11	(28,638)	923,141
	Sep-11	(28,638)	894,503
	Oct-11	(28,638)	865,865
	Nov-11	(28,638)	837,226
	Dec-11	(28,638)	808,588
	Jan-12	(28,638)	779,950
	Feb-12	(28,638)	751,312
	Mar-12	(28,638)	722,674
	Apr-12	(28,638)	694,036
	May-12	(28,638)	665,398
	Jun-12	(28,638)	636,760
	Jul-12	(28,638)	608,122
	Aug-12	(28,638)	579,483
	Sep-12	(28,638)	550,845
	Oct-12	(28,638)	522,207
	Nov-12	(28,638)	493,569
	Dec-12	(28,638)	464,931
	Jan-13	(28,638)	436,293
	Feb-13	(28,638)	407,655
	Mar-13	(28,638)	379,017
	Apr-13	(28,638)	350,379
	May-13	(28,638)	321,741
	Jun-13	(28,638)	293,102

PacifiCorp
 Washington Expedited Rate Filing – June 2015
 Environmental Remediation

Amortization 12 ME June 2015

- Ref 8.2.1

Description	Date	Amortization	Balance
Amortization continued	Jul-13	(28,638)	264,464
	Aug-13	(28,638)	235,826
	Sep-13	(28,638)	207,188
	Oct-13	(28,638)	178,550
	Nov-13	(28,638)	149,912
	Dec-13	(28,638)	121,274
	Jan-14	(28,638)	92,636
	Feb-14	(28,638)	63,998
	Mar-14	(28,638)	35,359
	Apr-14	(28,638)	6,721
	May-14	(6,721)	-
	Jun-14	-	-
	Jul-14	-	-
	Aug-14	-	-
	Sep-14	-	-
	Oct-14	-	-
	Nov-14	-	-
	Dec-14	-	-
	Jan-15	-	-
	Feb-15	-	-
	Mar-15	-	-
	Apr-15	-	-
	May-15	-	-
	Jun-15	-	-
			<u>June 2015 AMA ADIT - AMA Bal</u>
			Ref 8.2

PacifiCorp
Washington Expedited Rate Filing – June 2015
Environmental Remediation

Non-PERCO		Jul-14	Aug-14	Sep-14	Oct-14	Nov-14	Dec-14	Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	12 ME Jun-15
Total Environmental Expense		Internal Order												
Detail By Project:														
Astoria Youngs Bay Cleanup	405762	10,040	457	1,972	2,261	398	453	4,873	2,730	229	1,572	744	26,160	
Silver Bell Tailings Cost Increase	406192	89,450	50,522	202,944	216,969	21,291	1,605	28,907	28,907	250,970	1,956	48,939	1,210,331	
**Spill cleanup -- Pacific Power	406240	40,842	(41,284)	110,413	27,409	130,845	19,906	192,079	155,064	(2,614)	1,440,590	43,015	2,248,037	
**Spill cleanup -- Rocky Mountain	406241	429	2,595	312	2,269	2,520	-	-	2,160	127	276,989	511,723	799,126	
Utah Metals East	406560	-	-	-	-	-	-	-	-	582	(213,989)	-	(213,407)	
American Barrel	407502	4,977	-	4,553	726	2,253	4,749	3,884	4,785	776	24,223	10,848	61,775	
Astoria/Urocal	407503	6,153	10,064	19,103	5,504	11,350	11,925	20,395	1,902	6,052	16,448	25,010	157,761	
Big Fork Hydro Plant	407504	852	-	587	8,844	52,835	3,693	3,459	6,786	7,852	1,555	10,335	97,596	
Bridger Coal Fuel Oil Spill	407505	1,045	2,180	3,956	3,837	4,172	2,679	1,562	18,226	3,233	8,247	4,532	56,452	
Bridger FGD Pond 1 Closure	407506	2,113	8,535	1,366	25,823	8,761	4,669	1,964	1,976	14,925	11,115	10,360	89,332	
Bridger Plant Oil Spills	407507	7,043	927	2,323	10,302	(8,211)	6,100	6,798	828	13,318	20,881	(4,140)	82,963	
Cedar Steam Plant	407508	486	799	833	1,192	-	-	-	-	-	776	-	4,086	
Dave Johnston Oil Spill	407509	11,585	2,569	11,156	8,672	18,258	162	39,612	13,697	2,129	34,714	13,797	156,351	
Eugene MGP	407510	1,215	30	862	404	1,705	3,445	4,337	1,878	-	1,396	1,820	17,091	
Everett MGP	407511	-	-	-	78	82	15	285	3,569	-	4,062	34	4,062	
Huntington Ash Landfill	407513	4,601	6,657	863	7,838	132	25,058	4,381	1,113	6,401	11,892	6,748	78,256	
Idaho Falls Pole Yard	407514	13,669	21,414	10,446	45,945	9,078	30,647	13,684	43,843	3,143	12,630	30,136	260,568	
Jordan Plant Substation	407515	711	243	1,072	294	229	-	-	194	-	97	-	3,458	
Little Mountain Gas Plant	407516	2,974	3,007	4,820	3,471	20,055	3,437	502,703	20,083	401,860	3,339	3,122	1,002,931	
Montaige Ranch	407517	22	2,381	-	134	-	10	26	103	(10)	14,879	5,020	22,565	
Naughton FGD Pond Closure	407518	4,208	66	5,148	610	4,363	332	2,324	906	2,184	288	13,305	42,353	
Ogden MGP	407519	585,176	358,673	330,019	803,477	566,263	5,128	8,229	10,070	-	11,990	13,344	3,372,608	
Olympia MGP	407520	22	22	179	-	22	-	26	-	1,942	-	52	2,266	
Portland Harbor Source Control	407521	(224,307)	259,589	82,861	40,120	48,583	21,140	50,547	62,590	39,473	71,428	46,956	551,019	
Tacoma A SL	407523	11	11	-	56	28	-	13	-	-	-	13	132	
Wyodak Fuel Oil Spill	407540	132	6,328	(1,292)	(2,470)	5,072	249	332	4,790	4,565	432	(281)	17,531	
Cline Falls MGP	407720	991	-	-	-	-	-	83	-	2,037	-	-	5,638	
Geneva Rock BLDG - Hunter Plant	407842	4,488	(8,977)	687	-	-	-	-	-	-	-	-	(3,801)	
Alturas Service Center (CA)	408030	-	-	179	-	-	-	-	-	-	-	-	362	
Pendleton Service Center (OR)	408031	-	-	269	-	-	-	-	-	4,307	-	-	4,576	
Sunnyside Service Center (WA)	408032	-	-	568	4,685	269	-	-	-	(4,490)	-	-	1,083	
Total		568,930	686,008	795,986	1,215,716	1,031,851	894,356	190,225	1,078,895	382,435	762,936	1,752,684	799,238	10,159,261

Ref 8.2.1

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

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

Account	Secondary	Description	Unadjusted Jun-15	Book Amortization	Adjusted Amount	Incremental Adjustment	To. 8.2
4099300	415300	Hazardous Waste Clean-up Costs	7,453,513	-	-	(7,453,513)	SO To. 8.2
4098300	415300	Hazardous Waste Clean-up Costs	-	-	-	-	SO To. 8.2
4098300	415301	Environmental Costs WA	356,471	-	-	(356,471)	WA To. 8.2
4098300	605301	Environmental Regulated	1,990,148	-	-	(1,990,148)	SO To. 8.2
			<u>5,106,894</u>			<u>5,106,894</u>	
41010	415300	Hazardous Waste Clean-up Costs	2,828,683	-	-	(2,828,683)	SO To. 8.2
41110	415300	Hazardous Waste Clean-up Costs	-	-	-	-	SO To. 8.2
41110	415301	Environmental Costs WA	(135,284)	-	-	135,284	WA
41110	605301	Environmental Regulated	(755,281)	-	-	755,281	SO
			<u>(135,284)</u>			<u>135,284</u>	
283	287634	DTL 415.300 Environmental Clean-up Accru	(15,614,911)	-	-	15,614,911	SO To. 8.2
283	287634	DTL 415.300 Environmental Clean-up Accru	-	-	-	-	SO To. 8.2
283	287591	DTL 415.301 Environmental Clean-up Accr	522,219	-	-	(522,219)	WA
190	287357	DTA 425.200 Other Environmental	68,743	-	-	(68,743)	SO
190	287240	DTA 605.301 Environmental Regulated	8,151,748	-	-	(8,151,748)	SO

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

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Rate Base:							
Customer Advances	252	RES	(31,502)	CA	Situs	-	8.3.1
Customer Advances	252	RES	(808,232)	OR	Situs	-	8.3.1
Customer Advances	252	RES	(255,455)	WA	Situs	(255,455)	8.3.1
Customer Advances	252	RES	(66,926)	ID	Situs	-	8.3.1
Customer Advances	252	RES	(3,088,811)	UT	Situs	-	8.3.1
Customer Advances	252	RES	(2,539,519)	WY-ALL	Situs	-	8.3.1
Customer Advances	252	RES	(9,020,938)	SG	8.229%	(742,290)	8.3.1
Customer Advances	252	RES	15,811,383	CAGE	0.000%	-	8.3.1
			-			(997,745)	

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
 Washington Expedited Rate Filing - June 2015
 Customer Advances for Construction

Average of Monthly Averages Basis:

Account	Booked Allocation	Correct Allocation	Adjustment	Ref.
252CA	(8,644)	(40,146)	(31,502)	Page 8.3
252OR	(1,142,006)	(1,950,238)	(808,232)	Page 8.3
252WA	(1,295)	(256,749)	(255,455)	Page 8.3
252IDU	(4,748)	(71,674)	(66,926)	Page 8.3
252UT	(1,393,964)	(4,482,775)	(3,088,811)	Page 8.3
252WYP	(20,965)	(2,325,753)	(2,304,788)	Page 8.3
252WYU	234,730	-	(234,730)	Page 8.3
252SG	322,409	(8,698,529)	(9,020,938)	Page 8.3
252CAGE	(27,427,634)	(11,616,251)	15,811,383	Page 8.3
Total	(29,442,116)	(29,442,116)	-	

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Rate Base: Steam Production	312	PRO	127,544,646	JBG	22.437%	28,617,198	8.4.1
Adjustment to Reserve: Accumulated Reserve	108SP	PRO	(6,174,736)	JBG	22.437%	(1,385,426)	8.4.2
Adjustment to Expense: Depreciation Expense	403SP	PRO	9,125,236	JBG	22.437%	2,047,430	8.4.2
Adjustment to Tax:							
Steam Production - Sch M Adjust	SCHMAT	PRO	9,125,236	JBG	22.437%	2,047,430	8.4.3
Steam Production - Sch M Adjust	SCHMDT	PRO	10,323,090	JBG	22.437%	2,316,192	8.4.3
Steam Production - DIT Expense	41010	PRO	454,599	JBG	22.437%	101,998	8.4.3
Steam Production - AMA ADIT	282	PRO	(12,823,433)	JBG	22.437%	(2,877,194)	8.4.3

Description of Adjustment

This adjustment adds into rate base major plant addition projects at Jim Bridger Unit 3 (Overhaul and Selective Catalytic Reduction system installation) placed in-service November 2015, on an AMA basis for the rate effective period May 1, 2016 through April 30, 2017. Details of the project can be found on Page 8.4.1. The project is also discussed in detail in the Direct Testimony of Mr. Chad A. Teply and Mr. Rick T. Link. This adjustment also incorporates the associated depreciation expense, accumulated reserve impacts, and corresponding tax effects.

PacifiCorp
 Washington Expedited Rate Filing - June 2015
 Pro Forma Major Plant Additions

<u>Project Description</u>	<u>Account</u>	<u>Factor</u>	<u>In-Service Date</u>	<u>Plant Additions</u>
Jim Bridger Unit 3 Overhaul				
Replace Cooling Tower	312	JBG	Nov-15	Confidential - See Exhibit No.__(SEM- 5C)
APH Baskets/Reinforcement	312	JBG	Nov-15	
Replace Finishing Superheater	312	JBG	Nov-15	
Burners - Major	312	JBG	Nov-15	
SCR System - Pollution Control	312	JBG	Nov-15	
<i>Jim Bridger Unit 3 Overhaul Project Total</i>				<u>127,544,646</u>
Total Capital Additions				<u>127,544,646</u>
				Ref 8.4

PacifiCorp
 Washington Expedited Rate Filing - June 2015
 Pro Forma Major Plant Additions

Depreciation Expense	Description	Plant Account	Depr/Amort Account	Factor	Depreciation Rate	Plant Additions Included in Adj	Annual Incremental Depreciation Expense on Plant Adds.
Plant:							
	Steam Production	312	403SP	JBG	7.155%	127,544,646	9,125,236
	Total Plant					127,544,646	9,125,236

Ref 8.4

Incremental Accumulated Reserve

Incremental Accumulated Reserve	Description	Plant Account	Reserve Account	Factor	Depreciation Rate ¹	Plant Additions Included in Adj	Incremental Reserve on Plant Adds
Plant:							
	Steam Production	312	108SP	JBG	7.155%	127,544,646	(6,174,736)
	Total Plant					127,544,646	(6,174,736)

Ref 8.4

PacifiCorp
 Washington Expedited Rate Filing - June 2015
 Pro Forma Major Plant Additions
 Tax Summary

Function	Allocation Factor	Plant Additions	SCHMAT Book Depreciation	SCHMDT Tax Depreciation	41010 Def Inc Tax Exp	282 AMA ADIT
Steam Production	JBG	127,544,646	9,125,236	10,323,090	454,599	(12,823,433)
Total		127,544,646	9,125,236	10,323,090	454,599	(12,823,433)

Ref 8.4

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>WA FACTOR %</u>	<u>WA ALLOCATED</u>	<u>REF#</u>
Adjustment to Rate Base:							
Current Assets:							
Other A/R	OWC143	RES	(39,731,805)	SO	6.6548%	(2,644,074)	
Accounts Payable	OWC232	RES	7,409,889	SO	6.6548%	493,114	
Accounts Payable	OWC232	RES	2,376,334	CAEE	0.0000%	-	
Accounts Payable	OWC232	RES	83,069	CAGE	0.0000%	-	
Accounts Payable	OWC232	RES	159,099	OR	Situs	-	
Other Msc. Df. Crd.	OWC2533	RES	-	CAEE	0.0000%	-	
Asset Retir. Oblig.	OWC230	RES	-	CAEE	0.0000%	-	
ARO Reg Liability	OWC254105	RES	(19,803)	CAEE	0.0000%	-	
ARO Reg Liability	OWC254105	RES	19,803	CAGE	0.0000%	-	
			<u>(29,703,414)</u>			<u>(2,150,960)</u>	8.5.2
Fuel Stock:							
Fuel Stock	151	RES	(170,983,426)	CAEE	0.0000%	-	
Fuel Stock	151	RES	(1,936,992)	CAEW	22.8607%	(442,809)	
Fuel Stock	151	RES	(26,968,218)	JBE	22.7309%	(6,130,127)	
			<u>(199,888,636)</u>			<u>(6,572,936)</u>	8.5.2
Materials & Supplies							
Materials & Supplies	154	RES	(112,629,067)	CAGE	0.0000%	-	
Materials & Supplies	154	RES	(10,341,441)	WY-ALL	Situs	-	
Materials & Supplies	154	RES	(1,286,666)	WY-ALL	Situs	-	
Materials & Supplies	154	RES	(5,353,633)	JBG	22.4370%	(1,201,195)	
Materials & Supplies	154	RES	(30,685,091)	OR	Situs	-	
Materials & Supplies	154	RES	(41,267,764)	UT	Situs	-	
Materials & Supplies	154	RES	(7,143,035)	CAGW	22.5651%	(1,611,830)	
Materials & Supplies	154	RES	(1,361,899)	CA	Situs	-	
Materials & Supplies	154	RES	(4,540,705)	WA	100.0000%	(4,540,705)	
Materials & Supplies	154	RES	(5,274,292)	ID	Situs	-	
Materials & Supplies	154	RES	1,611,887	SNPD	6.3309%	102,047	
Materials & Supplies	154	RES	(134,811)	SO	6.6548%	(8,971)	
Materials & Supplies	154	RES	-	SNPPS	3.8354%	-	
Materials & Supplies	154	RES	(5,384,955)	CAEE	0.0000%	-	
Materials & Supplies	154	RES	(1,020,589)	SG	8.2285%	(83,979)	
			<u>(224,812,062)</u>			<u>(7,344,634)</u>	8.5.2
Prepayments:							
Prepaid Insurance	165	RES	(5,188,233)	SO	6.6548%	(345,267)	
Prepaid Taxes	165	RES	(4,681,885)	GPS	6.6548%	(311,570)	
Prepaid Taxes	165	RES	(536,848)	SO	6.6548%	(35,726)	
Prepayments - Coal	165	RES	-	CAEE	0.0000%	-	
Prepayments - Other	165	RES	(11,263,421)	SO	6.6548%	(749,559)	
Prepayments - Other	165	RES	(1,123,229)	SG	8.2285%	(92,425)	
Prepayments - Other	165	RES	(29,333)	GPS	6.6548%	(1,952)	
Prepayments - Other	165	RES	(2,898,182)	UT	Situs	-	
Prepayments - Other	165	RES	(259,644)	ID	Situs	-	
Prepayments - Other	165	RES	(1,909,732)	OR	Situs	-	
Prepayments - Other	165	RES	(120,741)	WY-ALL	Situs	-	
Prepayments - Other	165	RES	(1,163,829)	CAGE	0.0000%	-	

Description of Adjustment:

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

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
Prepayments (cont.):							
Prepayments - Other	165	RES	(1,163,829)	CAGE	0.000%	-	
Prepayments - Other	165	RES	(4,804,953)	CAEE	0.000%	-	
Prepayments - Other	165	RES	(4,055)	CAEW	22.861%	(927)	
Prepayments - Other	165	RES	(958,608)	CAGW	22.565%	(216,310)	
			<u>(34,942,694)</u>			<u>(1,753,737)</u>	8.5.2
Miscellaneous Deferred Debits:							
Miscellaneous Deferred Debits	186M	RES	(15,124,002)	SG	8.229%	(1,244,482)	
Miscellaneous Deferred Debits	186M	RES	(31,174)	SO	6.655%	(2,075)	
Miscellaneous Deferred Debits	186M	RES	(8,449,877)	CAEE	0.000%	-	
Miscellaneous Deferred Debits	186M	RES	(21,846,542)	CAGW	22.565%	(4,929,684)	
Miscellaneous Deferred Debits	186M	RES	(37,554,741)	CAGE	0.000%	-	
			<u>(83,006,337)</u>			<u>(6,176,240)</u>	8.5.2
Miscellaneous Rate Base:							
Miscellaneous Rate Base	182M	RES	80,528	CA	Situs	-	
Miscellaneous Rate Base	182M	RES	-	SO	6.655%	-	
Miscellaneous Rate Base	182M	RES	(43,719,178)	CAEE	0.000%	-	
Miscellaneous Rate Base	182M	RES	(6,950,539)	CAGE	0.000%	-	
Miscellaneous Rate Base	182M	RES	(3,616,146)	ID	Situs	-	
Miscellaneous Rate Base	182M	RES	282,357	OR	Situs	-	
Miscellaneous Rate Base	182M	RES	(10,608,209)	SE	7.680%	(814,716)	
Miscellaneous Rate Base	182M	RES	(17,155,663)	UT	Situs	-	
Miscellaneous Rate Base	182M	RES	(13,709,864)	WY-ALL	Situs	-	
Miscellaneous Rate Base	182M	RES	(5,827)	WY-ALL	Situs	-	
Miscellaneous Rate Base	182W	RES	(2,083,064)	ID	Situs	-	
Miscellaneous Rate Base	182W	RES	(31,889)	WY-ALL	Situs	-	
			<u>(97,517,494)</u>			<u>(814,716)</u>	8.5.2
Provo Working Capital	25318	RES	273,000	CAGE	0.000%	-	2.34
Miscellaneous Rate Base Debits:							
Injuries and Damages Provisions	2282	RES	14,586,927	SO	6.655%	970,731	
Pension and Benefits Provisions	2283	RES	3,167,951	SO	6.655%	210,821	
			<u>17,754,878</u>			<u>1,181,552</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 June 2015.

Description	Account	Factor	Booked	Ref.
			June 2015 AMA Balance	
Current Assets:				
Other A/R	143	SO	39,731,805	
Accounts Payable	232	SO	(7,409,889)	
Accounts Payable	232	CAEE	(2,376,334)	
Accounts Payable	232	CAGE	(83,069)	
Accounts Payable	232	OR	(159,099)	
ARO Reg Liability	254105	CAEE	19,803	
ARO Reg Liability	254105	CAGE	(19,803)	
Total Current Assets			29,703,414	Ref. 8.5
Materials and Supplies				
Fuel Stock	151	CAEE	170,983,426	
Fuel Stock	151	CAEW	1,936,992	
Fuel Stock	151	JBE	26,968,218	
Fuel Stock	151	SE	-	
			199,888,636	Ref. 8.5
Materials and Supplies	154	CAGE	112,629,067	
Materials and Supplies	154	WYP	10,341,441	
Materials and Supplies	154	WYU	1,286,666	
Materials and Supplies	154	JBG	5,353,633	
Materials and Supplies	154	OR	30,685,091	
Materials and Supplies	154	UT	41,267,764	
Materials and Supplies	154	CAGW	7,143,035	
Materials and Supplies	154	CA	1,361,899	
Materials and Supplies	154	WA	4,540,705	
Materials and Supplies	154	IDU	5,274,292	
Materials and Supplies	154	SNPD	(1,611,887)	
Materials and Supplies	154	SO	134,811	
Materials and Supplies	154	CAEE	5,384,955	
Materials and Supplies	154	SG	1,020,589	
			224,812,062	Ref. 8.5
Prepayments:				
Prepaid Insurance	165	SO	5,188,233	
Prepaid Taxes	165	GPS	4,681,885	
Prepaid Taxes	165	SO	536,848	
Prepayments - Coal	165	CAEE	-	
Prepayments - Other	165	SO	11,263,421	
Prepayments - Other	165	SG	1,123,229	
Prepayments - Other	165	GPS	29,333	
Prepayments - Other	165	UT	2,898,182	
Prepayments - Other	165	IDU	259,644	
Prepayments - Other	165	OR	1,909,732	
Prepayments - Other	165	WYP	120,741	
Prepayments - Other	165	CAGE	1,163,829	
Prepayments - Other	165	CAEE	4,804,953	
Prepayments - Other	165	CAEW	4,055	
Prepayments - Other	165	CAGW	958,608	
Total Prepayments			34,942,694	Ref. 8.5
Miscellaneous Deferred Debits:				
Miscellaneous Deferred Debits	186M	SG	15,124,002	
Miscellaneous Deferred Debits	186M	SO	31,174	
Miscellaneous Deferred Debits	186M	CAEE	8,449,877	
Miscellaneous Deferred Debits	186M	CAGW	21,846,542	
Miscellaneous Deferred Debits	186M	CAGE	37,554,741	
Total Miscellaneous Deferred Debits			83,006,337	Ref. 8.5.1
Miscellaneous Rate Base:				
Miscellaneous Rate Base	182M	CA	(80,528)	
Miscellaneous Rate Base	182M	SO	0	
Miscellaneous Rate Base	182M	CAEE	43,719,178	
Miscellaneous Rate Base	182M	CAGE	6,950,539	
Miscellaneous Rate Base	182M	IDU	3,616,146	
Miscellaneous Rate Base	182M	OR	(282,357)	
Miscellaneous Rate Base	182M	SE	10,608,209	
Miscellaneous Rate Base	182M	UT	17,155,663	
Miscellaneous Rate Base	182M	WYP	13,709,864	
Miscellaneous Rate Base	182M	WYU	5,827	
Miscellaneous Rate Base	182W	CA	0	
Miscellaneous Rate Base	182W	IDU	2,083,064	
Miscellaneous Rate Base	182W	WYP	31,889	
Miscellaneous Rate Base	182W	WYU	-	
Total Miscellaneous Rate Base			97,517,494	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	(17,991)	WA	Situs	(17,991)	8.6.3
Adjustment to Tax: Schedule M Adjustment	SCHMDT	RES	17,991	WA	Situs	17,991	8.6.3
Adjustment to Rate Base: Remove Unamortized AMA Balance	312	RES	(342,058)	WA	Situs	(342,058)	8.6.3

Description of Adjustment

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

Washington Expedited Rate Filing - June 2015

Depreciation Schedule - Colstrip #4 AFUDC

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

	Depr Rate	Depreciation	Balance	AMA Balance	Schedule M Deduction	To Page	12 Month Rolling Exp/Sch M.
Beginning Balance (above)			(1,183,589)				
Jun 1984 - May 1985		(17,000)	(1,166,589)		(17,000)		
Jun 1985 - Dec 1985		(33,000)	(1,133,589)		(33,000)		
1986		(33,000)	(1,100,589)		(33,000)		
1987	2.66%	(31,483)	(1,069,106)		(31,483)		
1988		(31,483)	(1,037,622)		(31,483)		
1989		(31,483)	(1,006,139)		(31,483)		
1990		(31,483)	(974,655)		(31,483)		
1991		(31,483)	(943,172)		(31,483)		
1992		(31,483)	(911,688)		(31,483)		
1993	2.60%	(30,773)	(880,915)		(30,773)		
1994		(30,773)	(850,142)		(30,773)		
1995		(30,773)	(819,368)		(30,773)		
1996		(30,773)	(788,595)		(30,773)		
Jun-97		(15,387)	(773,208)		(15,387)		
Dec-97		(15,387)	(757,822)		(15,387)		
Jun-98	2.32%	(13,730)	(744,092)		(13,730)		
Dec-98		(13,730)	(730,362)		(13,730)		
Jan 1999 - Mar 1999		(6,865)	(723,498)		(6,865)		
Apr 1999 - Dec 1999		(20,594)	(702,903)		(20,594)		
Mar-00		(6,865)	(696,038)		(6,865)		
Sep-00		(13,730)	(682,309)		(13,730)		
Mar-01		(13,730)	(668,579)		(13,730)		
Sep-01		(13,730)	(654,849)		(13,730)		
Mar-02		(13,730)	(641,120)		(13,730)		
Sep-02		(13,730)	(627,390)		(13,730)		
Mar-03	2.32%	(13,730)	(613,660)		(13,730)		
Sep-03		(13,730)	(599,931)		(13,730)		
Mar-04		(13,730)	(586,201)		(13,730)		
Sep-04		(13,730)	(572,472)		(13,730)		
Mar-05		(13,730)	(558,742)		(13,730)		
Apr-05		(2,750)	(555,992)		(2,750)		
May-05		(2,750)	(553,242)		(2,750)		
Jun-05		(2,750)	(550,492)		(2,750)		
Jul-05		(2,750)	(547,742)		(2,750)		
Aug-05		(2,750)	(544,992)		(2,750)		
Sep-05		(2,750)	(542,242)		(2,750)		
Oct-05		(2,750)	(539,492)		(2,750)		
Nov-05		(2,750)	(536,742)		(2,750)		
Dec-05		(2,750)	(533,992)		(2,750)		
Jan-06		(2,750)	(531,242)		(2,750)		
Feb-06		(2,750)	(528,492)		(2,750)		
Mar-06		(2,750)	(525,742)		(2,750)		
Apr-06		(2,750)	(522,992)	(539,492)	(2,750)		
May-06		(2,750)	(520,242)	(536,742)	(2,750)		
Jun-06		(2,750)	(517,492)	(533,992)	(2,750)		
Jul-06		(2,750)	(514,742)	(531,242)	(2,750)		
Aug-06		(2,750)	(511,992)	(528,492)	(2,750)		
Sep-06		(2,750)	(509,242)	(525,742)	(2,750)		
Oct-06		(2,750)	(506,492)	(522,992)	(2,750)		
Nov-06		(2,750)	(503,742)	(520,242)	(2,750)		
Dec-06		(2,750)	(500,992)	(517,492)	(2,750)		
Jan-07		(2,750)	(498,242)	(514,742)	(2,750)		

Washington Expedited Rate Filing - June 2015

Depreciation Schedule - Colstrip #4 AFUDC

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

	Depr Rate	Depreciation	Balance	AMA Balance	Schedule M Deduction	To Page	12 Month Rolling Exp/Sch M.
Feb-07		(2,750)	(495,492)	(511,992)	(2,750)		
Mar-07		(2,750)	(492,742)	(509,242)	(2,750)		
Apr-07		(2,750)	(489,992)	(506,492)	(2,750)		
May-07		(2,750)	(487,242)	(503,742)	(2,750)		
Jun-07		(2,750)	(484,492)	(500,992)	(2,750)		(33,000)
Jul-07		(2,750)	(481,742)	(498,242)	(2,750)		(33,000)
Aug-07		(2,750)	(478,992)	(495,492)	(2,750)		(33,000)
Sep-07		(2,750)	(476,242)	(492,742)	(2,750)		(33,000)
Oct-07		(2,750)	(473,492)	(489,992)	(2,750)		(33,000)
Nov-07		(2,750)	(470,742)	(487,242)	(2,750)		(33,000)
Dec-07		(2,750)	(467,992)	(484,492)	(2,750)		(33,000)
Jan-08	1.52%	(1,499)	(466,493)	(481,794)	(1,499)		(31,749)
Feb-08		(1,499)	(464,994)	(479,200)	(1,499)		(30,498)
Mar-08		(1,499)	(463,494)	(476,711)	(1,499)		(29,248)
Apr-08		(1,499)	(461,995)	(474,326)	(1,499)		(27,997)
May-08		(1,499)	(460,496)	(472,045)	(1,499)		(26,746)
Jun-08		(1,499)	(458,997)	(469,868)	(1,499)		(25,495)
Jul-08		(1,499)	(457,497)	(467,796)	(1,499)		(24,244)
Aug-08		(1,499)	(455,998)	(465,827)	(1,499)		(22,994)
Sep-08		(1,499)	(454,499)	(463,963)	(1,499)		(21,743)
Oct-08		(1,499)	(453,000)	(462,204)	(1,499)		(20,492)
Nov-08		(1,499)	(451,501)	(460,548)	(1,499)		(19,241)
Dec-08		(1,499)	(450,001)	(458,997)	(1,499)		(17,991)
Jan-09		(1,499)	(448,502)	(457,497)	(1,499)		(17,991)
Feb-09		(1,499)	(447,003)	(455,998)	(1,499)		(17,991)
Mar-09		(1,499)	(445,504)	(454,499)	(1,499)		(17,991)
Apr-09		(1,499)	(444,005)	(453,000)	(1,499)		(17,991)
May-09		(1,499)	(442,505)	(451,501)	(1,499)		(17,991)
Jun-09		(1,499)	(441,006)	(450,001)	(1,499)		(17,991)
Jul-09		(1,499)	(439,507)	(448,502)	(1,499)		(17,991)
Aug-09		(1,499)	(438,008)	(447,003)	(1,499)		(17,991)
Sep-09		(1,499)	(436,508)	(445,504)	(1,499)		(17,991)
Oct-09		(1,499)	(435,009)	(444,005)	(1,499)		(17,991)
Nov-09		(1,499)	(433,510)	(442,505)	(1,499)		(17,991)
Dec-09		(1,499)	(432,011)	(441,006)	(1,499)		(17,991)
Jan-10		(1,499)	(430,512)	(439,507)	(1,499)		(17,991)
Feb-10		(1,499)	(429,012)	(438,008)	(1,499)		(17,991)
Mar-10		(1,499)	(427,513)	(436,508)	(1,499)		(17,991)
Apr-10		(1,499)	(426,014)	(435,009)	(1,499)		(17,991)
May-10		(1,499)	(424,515)	(433,510)	(1,499)		(17,991)
Jun-10		(1,499)	(423,016)	(432,011)	(1,499)		(17,991)
Jul-10		(1,499)	(421,516)	(430,512)	(1,499)		(17,991)
Aug-10		(1,499)	(420,017)	(429,012)	(1,499)		(17,991)
Sep-10		(1,499)	(418,518)	(427,513)	(1,499)		(17,991)
Oct-10		(1,499)	(417,019)	(426,014)	(1,499)		(17,991)
Nov-10		(1,499)	(415,520)	(424,515)	(1,499)		(17,991)
Dec-10		(1,499)	(414,020)	(423,016)	(1,499)		(17,991)
Jan-11		(1,499)	(412,521)	(421,516)	(1,499)		(17,991)
Feb-11		(1,499)	(411,022)	(420,017)	(1,499)		(17,991)
Mar-11		(1,499)	(409,523)	(418,518)	(1,499)		(17,991)
Apr-11		(1,499)	(408,023)	(417,019)	(1,499)		(17,991)
May-11		(1,499)	(406,524)	(415,520)	(1,499)		(17,991)
Jun-11		(1,499)	(405,025)	(414,020)	(1,499)		(17,991)

Washington Expedited Rate Filing - June 2015

Depreciation Schedule - Colstrip #4 AFUDC

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

	Depr Rate	Depreciation	Balance	AMA Balance	Schedule M Deduction	To Page	12 Month Rolling Exp/Sch M.
Jul-11		(1,499)	(403,526)	(412,521)	(1,499)		(17,991)
Aug-11		(1,499)	(402,027)	(411,022)	(1,499)		(17,991)
Sep-11		(1,499)	(400,527)	(409,523)	(1,499)		(17,991)
Oct-11		(1,499)	(399,028)	(408,023)	(1,499)		(17,991)
Nov-11		(1,499)	(397,529)	(406,524)	(1,499)		(17,991)
Dec-11		(1,499)	(396,030)	(405,025)	(1,499)		(17,991)
Jan-12		(1,499)	(394,531)	(403,526)	(1,499)		(17,991)
Feb-12		(1,499)	(393,031)	(402,027)	(1,499)		(17,991)
Mar-12		(1,499)	(391,532)	(400,527)	(1,499)		(17,991)
Apr-12		(1,499)	(390,033)	(399,028)	(1,499)		(17,991)
May-12		(1,499)	(388,534)	(397,529)	(1,499)		(17,991)
Jun-12		(1,499)	(387,034)	(396,030)	(1,499)		(17,991)
Jul-12		(1,499)	(385,535)	(394,531)	(1,499)		(17,991)
Aug-12		(1,499)	(384,036)	(393,031)	(1,499)		(17,991)
Sep-12		(1,499)	(382,537)	(391,532)	(1,499)		(17,991)
Oct-12		(1,499)	(381,038)	(390,033)	(1,499)		(17,991)
Nov-12		(1,499)	(379,538)	(388,534)	(1,499)		(17,991)
Dec-12		(1,499)	(378,039)	(387,034)	(1,499)		(17,991)
Jan-13		(1,499)	(376,540)	(385,535)	(1,499)		(17,991)
Feb-13		(1,499)	(375,041)	(384,036)	(1,499)		(17,991)
Mar-13		(1,499)	(373,542)	(382,537)	(1,499)		(17,991)
Apr-13		(1,499)	(372,042)	(381,038)	(1,499)		(17,991)
May-13		(1,499)	(370,543)	(379,538)	(1,499)		(17,991)
Jun-13		(1,499)	(369,044)	(378,039)	(1,499)		(17,991)
Jul-13		(1,499)	(367,545)	(376,540)	(1,499)		(17,991)
Aug-13		(1,499)	(366,045)	(375,041)	(1,499)		(17,991)
Sep-13		(1,499)	(364,546)	(373,542)	(1,499)		(17,991)
Oct-13		(1,499)	(363,047)	(372,042)	(1,499)		(17,991)
Nov-13		(1,499)	(361,548)	(370,543)	(1,499)		(17,991)
Dec-13		(1,499)	(360,049)	(369,044)	(1,499)		(17,991)
Jan-14		(1,499)	(358,549)	(367,545)	(1,499)		(17,991)
Feb-14		(1,499)	(357,050)	(366,045)	(1,499)		(17,991)
Mar-14		(1,499)	(355,551)	(364,546)	(1,499)		(17,991)
Apr-14		(1,499)	(354,052)	(363,047)	(1,499)		(17,991)
May-14		(1,499)	(352,553)	(361,548)	(1,499)		(17,991)
Jun-14		(1,499)	(351,053)	(360,049)	(1,499)		(17,991)
Jul-14		(1,499)	(349,554)	(358,549)	(1,499)		(17,991)
Aug-14		(1,499)	(348,055)	(357,050)	(1,499)		(17,991)
Sep-14		(1,499)	(346,556)	(355,551)	(1,499)		(17,991)
Oct-14		(1,499)	(345,057)	(354,052)	(1,499)		(17,991)
Nov-14		(1,499)	(343,557)	(352,553)	(1,499)		(17,991)
Dec-14		(1,499)	(342,058)	(351,053)	(1,499)		(17,991)
Jan-15		(1,499)	(340,559)	(349,554)	(1,499)		(17,991)
Feb-15		(1,499)	(339,060)	(348,055)	(1,499)		(17,991)
Mar-15		(1,499)	(337,560)	(346,556)	(1,499)		(17,991)
Apr-15		(1,499)	(336,061)	(345,057)	(1,499)		(17,991)
May-15		(1,499)	(334,562)	(343,557)	(1,499)		(17,991)
Jun-15		(1,499)	(333,063)	(342,058)	(1,499)	8.6	(17,991)

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Rate Base:							
ARO/Reg Liab Diff - Trojan - WA Portion	254105	RES	(277,124)	WA	Situs	(277,124)	8.7.1
Adjustment to Tax:							
Schedule M Deduction	SCHMDT	RES	8,289	WA	Situs	8,289	8.7.2

Description of Adjustment

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

SAP Account	FERC Account	Description	Factor	Total Per Books Rate Base AMA	Adjustment	To Page
288906	254105	ARO/Reg Liab Diff - Trojan - WA Portion	WA	277,124	(277,124)	8.7

<u>Year</u>	<u>FERC</u>	<u>Account</u>	<u>Description</u>	<u>WCA Factor</u>	<u>Year End Balance</u>	
Jun-15	4098300	605100	Trojan Decommissioning Costs	NUTIL	157,088	
Jun-15	4099300	605101	Trojan Decommissioning Costs - WA	WA	-	
Jun-15	4099300	605103	ARO/Reg Diff - Trojan - WA	WA	(8,289)	Ref 8.7
Jun-15	4111000	605100	Trojan Decommissioning Costs	NUTIL	(59,616)	
Jun-15	4101000	605101	Trojan Decommissioning Costs - WA	WA	-	
Jun-15	4101000	605103	ARO/Reg Diff - Trojan - WA	WA	(3,146)	Note

<u>Year</u>	<u>FERC</u>	<u>Account</u>	<u>Description</u>	<u>WCA Factor</u>	<u>AMA Balance</u>	
Jun-15	1901000	287441	DTA 605.100 Trojan Decom Cost - Regulatory	TROJD	2,102,926	Note
Jun-15	1901000	287277	DTA 605.101 Trojan Decom Costs - WA	WA	-	
Jun-15	1901000	287225	DTA 605.103 ARO/Reg Diff - Trojan - WA	WA	(105,171)	Note

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

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense							
WA Customer Service Deposit Interest	4311	RES	4,355	WA	Situs	4,355	8.8.1
Adjustment to Rate Base							
WA Customer Service Deposits	235	RES	(3,272,583)	WA	Situs	(3,272,583)	8.8.1

Description of Adjustment

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

PacifiCorp
 Washington Expedited Rate Filing - June 2015
 Customer Service Deposits
 State of Washington

Customer Service Deposits - Interest Expense
 GL 585100

<u>Month</u>	<u>Amount</u>	
Jul-14	341	
Aug-14	373	
Sep-14	336	
Oct-14	382	
Nov-14	379	
Dec-14	317	
Jan-15	389	
Feb-15	355	
Mar-15	378	
Apr-15	305	
May-15	369	
Jun-15	432	
Interest Expense	4,355	Ref. 8.8

Customer Service Deposits - Balances

GL Accounts 230140, 115050

<u>Month</u>	<u>Balance</u>	
Jun-14	3,265,256	
Jul-14	3,297,543	
Aug-14	3,290,763	
Sep-14	3,320,847	
Oct-14	3,311,732	
Nov-14	3,266,386	
Dec-14	3,261,518	
Jan-15	3,273,403	
Feb-15	3,270,029	
Mar-15	3,252,152	
Apr-15	3,253,188	
May-15	3,236,709	
Jun-15	3,208,194	
AMA Balance	3,272,583	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 Tax: ADIT - Powerdale	283	RES	934,500	CAGW	22.565%	210,870	8.9.1

Description of Adjustment

This adjusts the Company's filing for various assets that has been sold or removed, including corresponding tax impacts.

Washington Expedited Rate Filing - June 2015

Miscellaneous Asset Sales and Removal

Powerdale ADIT Details

FERC	Description	AMA ADIT	Allocation Factor
283	Powerdale Decommissioning Reg Asset - WA	-	WA
283	Unrecovered Plant-Powerdale	(934,500)	CAGW

FERC	Description	AMA ADIT	Allocation Factor
SCHMAT	Powerdale Decommissioning Reg Asset - WA		WA
41110	Powerdale Decommissioning Reg Asset - WA		WA

	<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	23,962,204	WA	Situs	23,962,204	8.10.1

Description of Adjustment:

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

PacifiCorp
 Washington Expedited Rate Filing - June 2015
 Investor Supplied Working Capital

Adjustments to working capital calculation

	Current Asset	Current Liability	Investments	Invested Capital	ISWC	WA Investment allocation %	WA ISWC
UE - 130043 Approved methodology:	1,706,286,000	1,245,654,096	14,225,094,212	14,655,912,161	430,817,949	5.56%	23,962,204

Ref. 8.10

ACCOUNT	Type	TOTAL COMPANY	WCA FACTOR	FACTOR %	ALLOCATED	REF#
Adjustment to Rate Base:						
302	RES	(300,367)	CAGW	22.565%	(67,778)	8.11.6
303	RES	(647)	CA	Situs	-	8.11.6
303	RES	(3,299,349)	CAEE	0.000%	-	8.11.6
303	RES	979,310	CAGE	0.000%	-	8.11.6
303	RES	3,439,001	CAGW	22.565%	776,012	8.11.6
303	RES	3,568,193	CN	6.884%	245,623	8.11.6
303	RES	(33)	ID	Situs	-	8.11.6
303	RES	(1,372)	OR	Situs	-	8.11.6
303	RES	5,371,595	SO	6.655%	357,469	8.11.6
303	RES	2,290	UT	Situs	-	8.11.6
303	RES	(266,194)	WY-ALL	Situs	-	8.11.6
310	RES	114	CAGE	0.000%	-	8.11.6
311	RES	1,005,363	CAGE	0.000%	-	8.11.6
311	RES	235,768	CAGW	22.565%	53,201	8.11.6
311	RES	247,223	JBG	22.437%	55,469	8.11.6
312	RES	54,457,699	CAGE	0.000%	-	8.11.6
312	RES	14,606	CAGW	22.565%	3,296	8.11.6
312	RES	14,552,316	JBG	22.437%	3,265,104	8.11.6
314	RES	4,461,565	CAGE	0.000%	-	8.11.6
314	RES	(33,921)	CAGW	22.565%	(7,654)	8.11.6
314	RES	(2,094,791)	JBG	22.437%	(470,008)	8.11.6
315	RES	3,021,045	CAGE	0.000%	-	8.11.6
315	RES	69,992	CAGW	22.565%	15,794	8.11.6
315	RES	95,129	JBG	22.437%	21,344	8.11.6
316	RES	139,744	CAGE	0.000%	-	8.11.6
316	RES	(1,038)	CAGW	22.565%	(234)	8.11.6
316	RES	(297)	JBG	22.437%	(67)	8.11.6
330	RES	(843)	CAGE	0.000%	-	8.11.6
331	RES	(16,028)	CAGE	0.000%	-	8.11.6
331	RES	6,750,524	CAGW	22.565%	1,523,259	8.11.6
332	RES	191,690	CAGE	0.000%	-	8.11.6
332	RES	1,362,510	CAGW	22.565%	307,451	8.11.6
333	RES	11,714	CAGE	0.000%	-	8.11.6
333	RES	1,213,532	CAGW	22.565%	273,834	8.11.6
334	RES	112,508	CAGE	0.000%	-	8.11.6
334	RES	508,338	CAGW	22.565%	114,707	8.11.6
335	RES	4,958	CAGE	0.000%	-	8.11.6
336	RES	705	CAGE	0.000%	-	8.11.6
336	RES	56,614	CAGW	22.565%	12,775	8.11.6
340	RES	(59,167)	CAGE	0.000%	-	8.11.6
341	RES	808,969	CAGE	0.000%	-	8.11.6
341	RES	86,733	CAGW	22.565%	19,571	8.11.6
342	RES	2,328	CAGE	0.000%	-	8.11.7
		<u>96,698,029</u>			<u>6,499,168</u>	

Description of Adjustment:

This adjustment walks the plant balances from June 2015 AMA to June 2015 Year End.

The associated depreciation expense and accumulated reserve impacts are accounted for in adjustment 6.2 and 6.3.

ACCOUNT	Type	TOTAL COMPANY	WCA FACTOR	FACTOR %	ALLOCATED	REF#
Adjustment to Rate Base:						
343	RES	21,730,334	CAGE	0.000%	-	8.11.7
343	RES	7,137,701	CAGW	22.565%	1,610,626	8.11.7
344	RES	1,486,168	CAGE	0.000%	-	8.11.7
344	RES	500,402	CAGW	22.565%	112,916	8.11.7
345	RES	293,874	CAGE	0.000%	-	8.11.7
345	RES	93,855	CAGW	22.565%	21,178	8.11.7
346	RES	1,349	CAGE	0.000%	-	8.11.7
346	RES	(236)	CAGW	22.565%	(53)	8.11.7
350	RES	13,981,723	CAGE	0.000%	-	8.11.7
350	RES	1,441,727	CAGW	22.565%	325,326	8.11.7
352	RES	6,176,471	CAGE	0.000%	-	8.11.7
352	RES	2,348,767	CAGW	22.565%	530,000	8.11.7
352	RES	41,117	JBG	22.437%	9,225	8.11.7
353	RES	15,201,980	CAGE	0.000%	-	8.11.7
353	RES	4,855,895	CAGW	22.565%	1,095,735	8.11.7
353	RES	1,307,438	JBG	22.437%	293,350	8.11.7
354	RES	3,793,976	CAGE	0.000%	-	8.11.7
354	RES	831,079	CAGW	22.565%	187,533	8.11.7
355	RES	11,774,517	CAGE	0.000%	-	8.11.7
355	RES	3,454,327	CAGW	22.565%	779,471	8.11.7
355	RES	(2,201)	JBG	22.437%	(494)	8.11.7
356	RES	8,045,838	CAGE	0.000%	-	8.11.7
356	RES	2,327,065	CAGW	22.565%	525,103	8.11.7
356	RES	(10)	JBG	22.437%	(2)	8.11.7
356	RES	79	SG	8.229%	6	8.11.7
357	RES	(334)	CAGW	22.565%	(75)	8.11.7
359	RES	3,001	CAGE	0.000%	-	8.11.7
360	RES	5,343	CA	Situs	-	8.11.7
360	RES	10,324	ID	Situs	-	8.11.7
360	RES	39,428	OR	Situs	-	8.11.7
360	RES	(2,223,692)	UT	Situs	-	8.11.7
360	RES	54,757	WA	Situs	54,757	8.11.7
360	RES	169,970	WY-ALL	Situs	-	8.11.7
361	RES	29,199	CA	Situs	-	8.11.7
361	RES	1,120	ID	Situs	-	8.11.7
361	RES	1,939,411	OR	Situs	-	8.11.7
361	RES	90,192	UT	Situs	-	8.11.7
361	RES	148,287	WA	Situs	148,287	8.11.7
361	RES	317,481	WY-ALL	Situs	-	8.11.8
361	RES	2,804	WY-ALL	Situs	-	8.11.8
362	RES	1,038,751	CA	Situs	-	8.11.8
362	RES	154,742	ID	Situs	-	8.11.8
362	RES	1,877,454	OR	Situs	-	8.11.8
362	RES	1,011,793	UT	Situs	-	8.11.8
362	RES	3,448,829	WA	Situs	3,448,829	8.11.8
362	RES	408,197	WY-ALL	Situs	-	8.11.8
		<u>115,350,290</u>			<u>9,141,720</u>	

Adjustment Description:

This adjustment walks the plant balances from June 2015 AMA to June 2015 Year End.

The associated depreciation expense and accumulated reserve impacts are accounted for in adjustment 6.2 and 6.3.

ACCOUNT	Type	TOTAL COMPANY	WCA FACTOR	FACTOR %	ALLOCATED	REF#
Adjustment to Rate Base:						
362	RES	948,161	WY-ALL	Situs	-	8.11.8
364	RES	954,407	CA	Situs	-	8.11.8
364	RES	1,722,647	ID	Situs	-	8.11.8
364	RES	4,449,541	OR	Situs	-	8.11.8
364	RES	5,718,948	UT	Situs	-	8.11.8
364	RES	1,111,536	WA	Situs	1,111,536	8.11.8
364	RES	2,345,205	WY-ALL	Situs	-	8.11.8
364	RES	228,881	WY-ALL	Situs	-	8.11.8
365	RES	135,810	CA	Situs	-	8.11.8
365	RES	359,919	ID	Situs	-	8.11.8
365	RES	2,671,184	OR	Situs	-	8.11.8
365	RES	2,136,881	UT	Situs	-	8.11.8
365	RES	1,483,378	WA	Situs	1,483,378	8.11.8
365	RES	1,419,107	WY-ALL	Situs	-	8.11.8
365	RES	50,497	WY-ALL	Situs	-	8.11.8
366	RES	82,986	CA	Situs	-	8.11.8
366	RES	148,031	ID	Situs	-	8.11.8
366	RES	645,928	OR	Situs	-	8.11.8
366	RES	2,591,328	UT	Situs	-	8.11.8
366	RES	259,558	WA	Situs	259,558	8.11.8
366	RES	735,197	WY-ALL	Situs	-	8.11.8
366	RES	158,075	WY-ALL	Situs	-	8.11.8
367	RES	161,072	CA	Situs	-	8.11.8
367	RES	236,165	ID	Situs	-	8.11.8
367	RES	1,971,062	OR	Situs	-	8.11.8
367	RES	6,192,145	UT	Situs	-	8.11.8
367	RES	518,899	WA	Situs	518,899	8.11.8
367	RES	1,314,160	WY-ALL	Situs	-	8.11.8
367	RES	168,939	WY-ALL	Situs	-	8.11.8
368	RES	511,882	CA	Situs	-	8.11.8
368	RES	860,698	ID	Situs	-	8.11.8
368	RES	4,450,080	OR	Situs	-	8.11.8
368	RES	8,920,309	UT	Situs	-	8.11.8
368	RES	1,099,994	WA	Situs	1,099,994	8.11.8
368	RES	2,342,498	WY-ALL	Situs	-	8.11.8
368	RES	126,786	WY-ALL	Situs	-	8.11.8
369	RES	247,181	CA	Situs	-	8.11.8
369	RES	939,611	ID	Situs	-	8.11.8
369	RES	4,220,863	OR	Situs	-	8.11.8
369	RES	6,331,196	UT	Situs	-	8.11.8
369	RES	904,129	WA	Situs	904,129	8.11.8
369	RES	959,764	WY-ALL	Situs	-	8.11.8
369	RES	310,671	WY-ALL	Situs	-	8.11.8
		<u>73,145,312</u>			<u>5,377,494</u>	

Adjustment Description:

This adjustment walks the plant balances from June 2015 AMA to June 2015 Year End.

The associated depreciation expense and accumulated reserve impacts are accounted for in adjustment 6.2 and 6.3.

<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>WCA</u> <u>FACTOR</u>	<u>FACTOR %</u>	<u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Rate Base:						
370	RES	14,474	CA	Situs	-	8.11.8
370	RES	92,685	ID	Situs	-	8.11.8
370	RES	465,770	OR	Situs	-	8.11.9
370	RES	1,166,721	UT	Situs	-	8.11.9
370	RES	95,781	WA	Situs	95,781	8.11.9
370	RES	137,137	WY-ALL	Situs	-	8.11.9
370	RES	42,706	WY-ALL	Situs	-	8.11.9
371	RES	624	CA	Situs	-	8.11.9
371	RES	(138)	ID	Situs	-	8.11.9
371	RES	18,512	OR	Situs	-	8.11.9
371	RES	(7,408)	UT	Situs	-	8.11.9
371	RES	(418)	WA	Situs	(418)	8.11.9
371	RES	5,208	WY-ALL	Situs	-	8.11.9
371	RES	(394)	WY-ALL	Situs	-	8.11.9
373	RES	(700)	CA	Situs	-	8.11.9
373	RES	8,557	ID	Situs	-	8.11.9
373	RES	146,878	OR	Situs	-	8.11.9
373	RES	(718,456)	UT	Situs	-	8.11.9
373	RES	30,467	WA	Situs	30,467	8.11.9
373	RES	46,812	WY-ALL	Situs	-	8.11.9
373	RES	(9,931)	WY-ALL	Situs	-	8.11.9
390	RES	65,838	CA	Situs	-	8.11.9
390	RES	39,561	CAGE	0.000%	-	8.11.9
390	RES	(1,597,794)	CN	6.884%	(109,987)	8.11.9
390	RES	57,828	ID	Situs	-	8.11.9
390	RES	442,298	OR	Situs	-	8.11.9
390	RES	1,160,397	SO	6.655%	77,222	8.11.9
390	RES	296,051	UT	Situs	-	8.11.9
390	RES	1,651	WA	Situs	1,651	8.11.9
390	RES	79,923	WY-ALL	Situs	-	8.11.9
390	RES	5,913	WY-ALL	Situs	-	8.11.9
391	RES	2,658	CA	Situs	-	8.11.9
391	RES	(4,096)	CAEE	0.000%	-	8.11.9
391	RES	(120,229)	CAGE	0.000%	-	8.11.9
391	RES	(74,301)	CAGW	22.565%	(16,766)	8.11.9
391	RES	(47,007)	CN	6.884%	(3,236)	8.11.9
391	RES	29,812	ID	Situs	-	8.11.9
391	RES	(31,536)	JBG	22.437%	(7,076)	8.11.9
391	RES	(28,427)	OR	Situs	-	8.11.9
391	RES	931,078	SO	6.655%	61,961	8.11.9
391	RES	(128,349)	UT	Situs	-	8.11.9
391	RES	(16,836)	WA	Situs	(16,836)	8.11.9
391	RES	(51,426)	WY-ALL	Situs	-	8.11.10
391	RES	7,096	WY-ALL	Situs	-	8.11.10
		<u>2,554,989</u>			<u>112,765</u>	

Adjustment Description:

This adjustment walks the plant balances from June 2015 AMA to June 2015 Year End.

The associated depreciation expense and accumulated reserve impacts are accounted for in adjustment 6.2 and 6.3.

ACCOUNT	Type	TOTAL COMPANY	WCA FACTOR	FACTOR %	ALLOCATED	REF#
Adjustment to Rate Base:						
392	RES	2,523	CA	Situs	-	8.11.10
392	RES	(1,491)	CAGE	0.000%	-	8.11.10
392	RES	(40,636)	CAGW	22.565%	(9,170)	8.11.10
392	RES	161,333	ID	Situs	-	8.11.10
392	RES	524,919	OR	Situs	-	8.11.10
392	RES	164,542	SO	6.655%	10,950	8.11.10
392	RES	166,225	UT	Situs	-	8.11.10
392	RES	14,040	WA	Situs	14,040	8.11.10
392	RES	70,169	WY-ALL	Situs	-	8.11.10
392	RES	17,071	WY-ALL	Situs	-	8.11.10
393	RES	(1,162)	CA	Situs	-	8.11.10
393	RES	170,593	CAGE	0.000%	-	8.11.10
393	RES	12,390	CAGW	22.565%	2,796	8.11.10
393	RES	(3,752)	JBG	22.437%	(842)	8.11.10
393	RES	(69,015)	OR	Situs	-	8.11.10
393	RES	5,568	SO	6.655%	371	8.11.10
393	RES	61,458	UT	Situs	-	8.11.10
393	RES	(6,828)	WA	Situs	(6,828)	8.11.10
393	RES	(10,058)	WY-ALL	Situs	-	8.11.10
393	RES	(447)	WY-ALL	Situs	-	8.11.10
394	RES	(12,855)	CA	Situs	-	8.11.10
394	RES	77,591	CAGE	0.000%	-	8.11.10
394	RES	9,679	CAGW	22.565%	2,184	8.11.10
394	RES	5,529	ID	Situs	-	8.11.10
394	RES	(39,882)	JBG	22.437%	(8,948)	8.11.10
394	RES	53,033	OR	Situs	-	8.11.10
394	RES	4,543	SO	6.655%	302	8.11.10
394	RES	84,299	UT	Situs	-	8.11.10
394	RES	7,020	WA	Situs	7,020	8.11.10
394	RES	2,256	WY-ALL	Situs	-	8.11.10
394	RES	(3,858)	WY-ALL	Situs	-	8.11.10
395	RES	(27,811)	CA	Situs	-	8.11.10
395	RES	(100,715)	CAGE	0.000%	-	8.11.10
395	RES	(53,782)	CAGW	22.565%	(12,136)	8.11.10
395	RES	(27,876)	ID	Situs	-	8.11.10
395	RES	(526,561)	OR	Situs	-	8.11.10
395	RES	(30,430)	SO	6.655%	(2,025)	8.11.10
395	RES	8,955	UT	Situs	-	8.11.10
395	RES	(44,102)	WA	Situs	(44,102)	8.11.10
395	RES	33,199	WY-ALL	Situs	-	8.11.10
395	RES	(33,151)	WY-ALL	Situs	-	8.11.10
396	RES	366,841	CAGE	0.000%	-	8.11.10
396	RES	1,337	CAGW	22.565%	302	8.11.10
396	RES	414,390	ID	Situs	-	8.11.10
396	RES	216,867	JBG	22.437%	48,658	8.11.10
396	RES	(31,183)	OR	Situs	-	8.11.11
396	RES	207,659	SO	6.655%	13,819	8.11.11
396	RES	549,827	UT	Situs	-	8.11.11
396	RES	204,959	WY-ALL	Situs	-	8.11.11
396	RES	133,116	WY-ALL	Situs	-	8.11.11
		<u>2,686,337</u>			<u>16,391</u>	

Adjustment Description:

This adjustment walks the plant balances from June 2015 AMA to June 2015 Year End.

The associated depreciation expense and accumulated reserve impacts are accounted for in adjustment 6.2 and 6.3.

ACCOUNT	Type	TOTAL COMPANY	WCA FACTOR	FACTOR %	ALLOCATED	REF#
Adjustment to Rate Base:						
397	RES	25,027	CA	Situs	-	8.11.11
397	RES	(54,679)	CAEE	0.000%	-	8.11.11
397	RES	4,077,527	CAGE	0.000%	-	8.11.11
397	RES	956,032	CAGW	22.565%	215,729	8.11.11
397	RES	3,486	CN	6.884%	240	8.11.11
397	RES	536,847	ID	Situs	-	8.11.11
397	RES	153,476	JBG	22.437%	34,435	8.11.11
397	RES	1,456,703	OR	Situs	-	8.11.11
397	RES	337,528	SO	6.655%	22,462	8.11.11
397	RES	1,203,427	UT	Situs	-	8.11.11
397	RES	(206,113)	WA	Situs	(206,113)	8.11.11
397	RES	267,775	WY-ALL	Situs	-	8.11.11
397	RES	53,593	WY-ALL	Situs	-	8.11.11
398	RES	(2,431)	CA	Situs	-	8.11.11
398	RES	59,830	CAGE	0.000%	-	8.11.11
398	RES	(2,969)	CAGW	22.565%	(670)	8.11.11
398	RES	(646)	ID	Situs	-	8.11.11
398	RES	(535)	JBG	22.437%	(120)	8.11.11
398	RES	(7,066)	OR	Situs	-	8.11.11
398	RES	(133,764)	SO	6.655%	(8,902)	8.11.11
398	RES	39,182	UT	Situs	-	8.11.11
398	RES	(6,744)	WA	Situs	(6,744)	8.11.11
398	RES	10,295	WY-ALL	Situs	-	8.11.11
398	RES	(832)	WY-ALL	Situs	-	8.11.11
399	RES	(280,488,635)	CAEE	0.000%	-	8.11.11
DP	RES	(609,907)	CA	Situs	-	8.11.11
DP	RES	411,895	ID	Situs	-	8.11.11
DP	RES	4,852,178	OR	Situs	-	8.11.11
DP	RES	1,278,107	UT	Situs	-	8.11.11
DP	RES	1,434,018	WA	Situs	1,434,018	8.11.11
DP	RES	539,994	WY-ALL	Situs	-	8.11.11
GP	RES	286,716	SO	6.655%	19,080	8.11.11
OP	RES	23,065,381	CAGE	0.000%	-	8.11.11
SP	RES	(9,331,199)	CAGE	0.000%	-	8.11.11
SP	RES	1,547,718	SG	8.229%	127,354	8.11.11
TP	RES	299,297,334	CAGE	0.000%	-	8.11.11
TP	RES	19,797,089	CAGW	22.565%	4,467,223	8.11.12
		<u>70,845,636</u>			<u>6,097,994</u>	

Adjustment Summary:			
	96,698,029	6,499,168	Pg. 8.11
	115,350,290	9,141,720	Pg. 8.11.1
	73,145,312	5,377,494	Pg. 8.11.2
	2,554,989	112,765	Pg. 8.11.3
	2,686,337	16,391	Pg. 8.11.4
	70,845,636	6,097,994	Pg. 8.11.5
	<u>361,280,592</u>	<u>27,245,532</u>	

Adjustment Description:

This adjustment walks the plant balances from June 2015 AMA to June 2015 Year End.

The associated depreciation expense and accumulated reserve impacts are accounted for in adjustment 6.2 and 6.3.

PacifiCorp
 Washington Expedited Rate Filing - June 2015
 End-of-Period Plant Balances

Account	Factor	Indicator	June 2015 AMA	June 2015 YE	Adjustment	Reference
302	CAGE	302CAGE	14,386,245	14,386,245	-	8.11
302	CAGW	302CAGW	179,026,170	178,725,803	(300,367)	8.11
302	ID	302ID	1,000,000	1,000,000	-	8.11
302	UT	302UT	(32,081,215)	(32,081,215)	-	8.11
303	CA	303CA	426,334	425,687	(647)	8.11
303	CAEE	303CAEE	3,544,113	244,763	(3,299,349)	8.11
303	CAGE	303CAGE	68,115,013	69,094,324	979,310	8.11
303	CAGW	303CAGW	86,303,876	89,742,877	3,439,001	8.11
303	CN	303CN	131,421,854	134,990,047	3,568,193	8.11
303	ID	303ID	3,109,841	3,109,808	(33)	8.11
303	JBG	303JBG	1,041,005	1,041,005	-	8.11
303	OR	303OR	4,334,957	4,333,585	(1,372)	8.11
303	SG	303SG	1,581,299	1,581,299	-	8.11
303	SO	303SO	362,106,778	367,478,373	5,371,595	8.11
303	UT	303UT	3,267,400	3,269,691	2,290	8.11
303	WA	303WA	1,508,049	1,508,049	-	8.11
303	WYP	303WYP	1,464,163	1,197,969	(266,194)	8.11
310	CAGE	310CAGE	90,654,781	90,654,894	114	8.11
310	CAGW	310CAGW	1,788,644	1,788,644	-	8.11
310	JBG	310JBG	1,161,925	1,161,925	-	8.11
311	CAGE	311CAGE	809,871,833	810,877,196	1,005,363	8.11
311	CAGW	311CAGW	66,527,579	66,763,347	235,768	8.11
311	JBG	311JBG	140,070,571	140,317,794	247,223	8.11
312	CAGE	312CAGE	3,402,981,771	3,457,439,470	54,457,699	8.11
312	CAGW	312CAGW	123,673,713	123,688,319	14,606	8.11
312	JBG	312JBG	703,086,288	717,638,604	14,552,316	8.11
314	CAGE	314CAGE	737,580,108	742,041,673	4,461,565	8.11
314	CAGW	314CAGW	56,518,347	56,484,426	(33,921)	8.11
314	JBG	314JBG	201,631,059	199,536,268	(2,094,791)	8.11
315	CAGE	315CAGE	416,935,179	419,956,224	3,021,045	8.11
315	CAGW	315CAGW	13,365,116	13,435,108	69,992	8.11
315	JBG	315JBG	60,727,145	60,822,274	95,129	8.11
316	CAGE	316CAGE	26,704,007	26,843,751	139,744	8.11
316	CAGW	316CAGW	320,910	319,872	(1,038)	8.11
316	JBG	316JBG	4,115,111	4,114,814	(297)	8.11
330	CAGE	330CAGE	5,946,474	5,945,631	(843)	8.11
330	CAGW	330CAGW	25,370,020	25,370,020	-	8.11
331	CAGE	331CAGE	15,572,182	15,556,154	(16,028)	8.11
331	CAGW	331CAGW	231,524,659	238,275,183	6,750,524	8.11
332	CAGE	332CAGE	93,229,079	93,420,769	191,690	8.11
332	CAGW	332CAGW	386,355,473	387,717,983	1,362,510	8.11
333	CAGE	333CAGE	40,406,264	40,417,978	11,714	8.11
333	CAGW	333CAGW	85,342,849	86,556,380	1,213,532	8.11
334	CAGE	334CAGE	11,666,829	11,779,337	112,508	8.11
334	CAGW	334CAGW	65,205,460	65,713,798	508,338	8.11
335	CAGE	335CAGE	173,895	178,853	4,958	8.11
335	CAGW	335CAGW	2,190,668	2,190,668	-	8.11
336	CAGE	336CAGE	2,068,610	2,069,316	705	8.11
336	CAGW	336CAGW	18,260,525	18,317,139	56,614	8.11
340	CAGE	340CAGE	40,185,965	40,126,798	(59,167)	8.11
340	CAGW	340CAGW	2,816,036	2,816,036	-	8.11
340	OR	340OR	74,986	74,986	-	8.11
341	CAGE	341CAGE	168,368,837	169,177,807	808,969	8.11
341	CAGW	341CAGW	57,431,484	57,518,217	86,733	8.11

Account	Factor	Indicator	June 2015 AMA	June 2015 YE	Adjustment	Reference
342	CAGE	342CAGE	14,245,427	14,247,754	2,328	8.11
342	CAGW	342CAGW	1,622,667	1,622,667	-	8.11
343	CAGE	343CAGE	1,947,580,862	1,969,311,196	21,730,334	8.11.1
343	CAGW	343CAGW	955,696,245	962,833,946	7,137,701	8.11.1
344	CAGE	344CAGE	337,852,770	339,338,938	1,486,168	8.11.1
344	CAGW	344CAGW	132,458,268	132,958,670	500,402	8.11.1
345	CAGE	345CAGE	237,199,421	237,493,295	293,874	8.11.1
345	CAGW	345CAGW	87,585,449	87,679,303	93,855	8.11.1
346	CAGE	346CAGE	11,072,737	11,074,085	1,349	8.11.1
346	CAGW	346CAGW	4,028,237	4,028,001	(236)	8.11.1
350	CAGE	350CAGE	197,117,711	211,099,434	13,981,723	8.11.1
350	CAGW	350CAGW	33,218,624	34,660,351	1,441,727	8.11.1
350	JBG	350JBG	2,309,451	2,309,451	-	8.11.1
350	SG	350SG	100,388	100,388	-	8.11.1
352	CAGE	352CAGE	165,189,474	171,365,945	6,176,471	8.11.1
352	CAGW	352CAGW	42,744,345	45,093,111	2,348,767	8.11.1
352	JBG	352JBG	1,407,740	1,448,857	41,117	8.11.1
352	SG	352SG	3,167	3,167	-	8.11.1
353	CAGE	353CAGE	1,336,287,488	1,351,489,468	15,201,980	8.11.1
353	CAGW	353CAGW	472,435,678	477,291,573	4,855,895	8.11.1
353	JBG	353JBG	34,729,541	36,036,980	1,307,438	8.11.1
353	SG	353SG	952,147	952,147	-	8.11.1
354	CAGE	354CAGE	1,000,183,874	1,003,977,850	3,793,976	8.11.1
354	CAGW	354CAGW	187,184,923	188,016,002	831,079	8.11.1
354	JBG	354JBG	29,830,064	29,830,064	-	8.11.1
354	SG	354SG	123,630	123,630	-	8.11.1
355	CAGE	355CAGE	483,126,337	494,900,853	11,774,517	8.11.1
355	CAGW	355CAGW	250,418,250	253,872,577	3,454,327	8.11.1
355	JBG	355JBG	949,107	946,906	(2,201)	8.11.1
355	SG	355SG	661,717	661,717	-	8.11.1
356	CAGE	356CAGE	746,096,239	754,142,077	8,045,838	8.11.1
356	CAGW	356CAGW	304,511,674	306,838,739	2,327,065	8.11.1
356	JBG	356JBG	20,096,428	20,096,418	(10)	8.11.1
356	SG	356SG	1,497,771	1,497,850	79	8.11.1
357	CAGE	357CAGE	3,286,477	3,286,477	-	8.11.1
357	CAGW	357CAGW	233,422	233,089	(334)	8.11.1
358	CAGE	358CAGE	7,712,420	7,712,420	-	8.11.1
358	CAGW	358CAGW	322,933	322,933	-	8.11.1
359	CAGE	359CAGE	4,858,158	4,861,159	3,001	8.11.1
359	CAGW	359CAGW	7,055,229	7,055,229	-	8.11.1
359	JBG	359JBG	4,929	4,929	-	8.11.1
359	SG	359SG	15,883	15,883	-	8.11.1
360	CA	360CA	1,749,504	1,754,847	5,343	8.11.1
360	ID	360ID	1,522,912	1,533,236	10,324	8.11.1
360	OR	360OR	13,779,082	13,818,510	39,428	8.11.1
360	UT	360UT	37,908,296	35,684,604	(2,223,692)	8.11.1
360	WA	360WA	1,757,615	1,812,371	54,757	8.11.1
360	WYP	360WYP	2,648,619	2,648,619	-	8.11.1
360	WYU	360WYU	3,311,868	3,481,838	169,970	8.11.1
361	CA	361CA	4,506,439	4,535,638	29,199	8.11.1
361	ID	361ID	2,295,112	2,296,232	1,120	8.11.1
361	OR	361OR	25,822,567	27,761,978	1,939,411	8.11.1
361	UT	361UT	53,336,100	53,426,292	90,192	8.11.1
361	WA	361WA	2,776,349	2,924,636	148,287	8.11.1

PacifiCorp
 Washington Expedited Rate Filing - June 2015
 End-of-Period Plant Balances

Account	Factor	Indicator	June 2015 AMA	June 2015 YE	Adjustment	Reference
361	WYP	361WYP	11,762,058	12,079,538	317,481	8.11.1
361	WYU	361WYU	2,868,139	2,870,943	2,804	8.11.1
362	CA	362CA	28,281,826	29,320,577	1,038,751	8.11.1
362	CAGW	362CAGW	-	-	-	8.11.1
362	ID	362ID	29,041,884	29,196,626	154,742	8.11.1
362	OR	362OR	229,730,088	231,607,542	1,877,454	8.11.1
362	UT	362UT	449,130,798	450,142,591	1,011,793	8.11.1
362	WA	362WA	55,354,307	58,803,136	3,448,829	8.11.1
362	WYP	362WYP	115,657,697	116,065,894	408,197	8.11.1
362	WYU	362WYU	10,645,277	11,593,438	948,161	8.11.2
364	CA	364CA	62,016,437	62,970,845	954,407	8.11.2
364	ID	364ID	78,442,918	80,165,565	1,722,647	8.11.2
364	OR	364OR	353,256,000	357,705,541	4,449,541	8.11.2
364	UT	364UT	347,014,829	352,733,777	5,718,948	8.11.2
364	WA	364WA	97,466,617	98,578,153	1,111,536	8.11.2
364	WYP	364WYP	114,500,801	116,846,007	2,345,205	8.11.2
364	WYU	364WYU	25,952,090	26,180,971	228,881	8.11.2
365	CA	365CA	34,876,220	35,012,030	135,810	8.11.2
365	ID	365ID	35,933,659	36,293,578	359,919	8.11.2
365	OR	365OR	246,899,209	249,570,393	2,671,184	8.11.2
365	UT	365UT	221,326,058	223,462,939	2,136,881	8.11.2
365	WA	365WA	62,396,436	63,879,814	1,483,378	8.11.2
365	WYP	365WYP	90,692,338	92,111,445	1,419,107	8.11.2
365	WYU	365WYU	13,566,365	13,616,862	50,497	8.11.2
366	CA	366CA	16,918,058	17,001,045	82,986	8.11.2
366	ID	366ID	8,867,009	9,015,040	148,031	8.11.2
366	OR	366OR	89,823,174	90,469,102	645,928	8.11.2
366	UT	366UT	182,811,187	185,402,515	2,591,328	8.11.2
366	WA	366WA	17,037,124	17,296,682	259,558	8.11.2
366	WYP	366WYP	19,294,423	20,029,620	735,197	8.11.2
366	WYU	366WYU	4,454,306	4,612,381	158,075	8.11.2
367	CA	367CA	18,689,433	18,850,505	161,072	8.11.2
367	ID	367ID	26,125,762	26,361,928	236,165	8.11.2
367	OR	367OR	168,082,986	170,054,048	1,971,062	8.11.2
367	UT	367UT	498,613,733	504,805,878	6,192,145	8.11.2
367	WA	367WA	24,083,889	24,602,788	518,899	8.11.2
367	WYP	367WYP	39,314,501	40,628,662	1,314,160	8.11.2
367	WYU	367WYU	17,445,761	17,614,699	168,939	8.11.2
368	CA	368CA	50,784,771	51,296,653	511,882	8.11.2
368	ID	368ID	75,548,673	76,409,371	860,698	8.11.2
368	OR	368OR	415,281,999	419,732,078	4,450,080	8.11.2
368	UT	368UT	471,105,905	480,026,213	8,920,309	8.11.2
368	WA	368WA	104,915,676	106,015,670	1,099,994	8.11.2
368	WYP	368WYP	95,508,430	97,850,928	2,342,498	8.11.2
368	WYU	368WYU	14,576,602	14,703,388	126,786	8.11.2
369	CA	369CA	24,583,288	24,830,469	247,181	8.11.2
369	ID	369ID	34,985,385	35,924,996	939,611	8.11.2
369	OR	369OR	248,412,970	252,633,833	4,220,863	8.11.2
369	UT	369UT	257,682,206	264,013,403	6,331,196	8.11.2
369	WA	369WA	56,666,191	57,570,320	904,129	8.11.2
369	WYP	369WYP	45,149,604	46,109,368	959,764	8.11.2
369	WYU	369WYU	12,161,619	12,472,290	310,671	8.11.2
370	CA	370CA	4,063,963	4,078,438	14,474	8.11.3
370	ID	370ID	13,884,191	13,976,876	92,685	8.11.3

Account	Factor	Indicator	June 2015 AMA	June 2015 YE	Adjustment	Reference
370	OR	370OR	60,404,337	60,870,107	465,770	8.11.3
370	UT	370UT	76,311,403	77,478,124	1,166,721	8.11.3
370	WA	370WA	11,685,673	11,781,455	95,781	8.11.3
370	WYP	370WYP	12,349,635	12,486,772	137,137	8.11.3
370	WYU	370WYU	2,172,299	2,215,005	42,706	8.11.3
371	CA	371CA	270,704	271,328	624	8.11.3
371	ID	371ID	169,017	168,879	(138)	8.11.3
371	OR	371OR	2,570,448	2,588,960	18,512	8.11.3
371	UT	371UT	4,349,764	4,342,356	(7,408)	8.11.3
371	WA	371WA	511,638	511,221	(418)	8.11.3
371	WYP	371WYP	811,483	816,691	5,208	8.11.3
371	WYU	371WYU	152,076	151,681	(394)	8.11.3
373	CA	373CA	701,314	700,614	(700)	8.11.3
373	ID	373ID	665,160	673,717	8,557	8.11.3
373	OR	373OR	22,936,287	23,083,165	146,878	8.11.3
373	UT	373UT	22,345,719	21,627,263	(718,456)	8.11.3
373	WA	373WA	4,229,399	4,259,866	30,467	8.11.3
373	WYP	373WYP	8,233,003	8,279,814	46,812	8.11.3
373	WYU	373WYU	2,244,807	2,234,876	(9,931)	8.11.3
389	CA	389CA	635,804	635,804	-	8.11.3
389	CAGE	389CAGE	1,560	1,560	-	8.11.3
389	CN	389CN	1,128,506	1,128,506	-	8.11.3
389	ID	389ID	197,639	197,639	-	8.11.3
389	OR	389OR	4,604,376	4,604,376	-	8.11.3
389	SO	389SO	7,516,302	7,516,302	-	8.11.3
389	UT	389UT	4,068,287	4,068,287	-	8.11.3
389	WA	389WA	1,098,826	1,098,826	-	8.11.3
389	WYP	389WYP	1,468,113	1,468,113	-	8.11.3
389	WYU	389WYU	677,198	677,198	-	8.11.3
390	CA	390CA	3,649,330	3,715,168	65,838	8.11.3
390	CAEE	390CAEE	8,922	8,922	-	8.11.3
390	CAGE	390CAGE	4,343,316	4,382,876	39,561	8.11.3
390	CAGW	390CAGW	3,252,622	3,252,622	-	8.11.3
390	CN	390CN	9,647,307	8,049,513	(1,597,794)	8.11.3
390	ID	390ID	10,875,170	10,932,998	57,828	8.11.3
390	JBG	390JBG	19,191	19,191	-	8.11.3
390	OR	390OR	35,433,716	35,876,014	442,298	8.11.3
390	SO	390SO	97,013,447	98,173,844	1,160,397	8.11.3
390	UT	390UT	42,894,171	43,190,222	296,051	8.11.3
390	WA	390WA	13,704,163	13,705,814	1,651	8.11.3
390	WYP	390WYP	11,295,896	11,375,819	79,923	8.11.3
390	WYU	390WYU	3,620,978	3,626,891	5,913	8.11.3
391	CA	391CA	259,020	261,678	2,658	8.11.3
391	CAEE	391CAEE	49,352	45,255	(4,096)	8.11.3
391	CAGE	391CAGE	2,983,771	2,863,542	(120,229)	8.11.3
391	CAGW	391CAGW	584,545	510,244	(74,301)	8.11.3
391	CN	391CN	6,627,429	6,580,422	(47,007)	8.11.3
391	ID	391ID	599,464	629,276	29,812	8.11.3
391	JBE	391JBE	1,070	1,070	-	8.11.3
391	JBG	391JBG	412,292	380,756	(31,536)	8.11.3
391	OR	391OR	3,131,184	3,102,756	(28,427)	8.11.3
391	SO	391SO	62,533,389	63,464,467	931,078	8.11.3
391	UT	391UT	2,287,469	2,159,120	(128,349)	8.11.3
391	WA	391WA	1,030,492	1,013,656	(16,836)	8.11.3

PacifiCorp
 Washington Expedited Rate Filing - June 2015
 End-of-Period Plant Balances

Account	Factor	Indicator	June 2015 AMA	June 2015 YE	Adjustment	Reference
391	WYP	391WYP	2,413,831	2,362,405	(51,426)	8.11.3
391	WYU	391WYU	108,502	115,598	7,096	8.11.3
392	CA	392CA	2,186,309	2,188,832	2,523	8.11.4
392	CAEE	392CAEE	429,830	429,830	-	8.11.4
392	CAGE	392CAGE	13,279,972	13,278,481	(1,491)	8.11.4
392	CAGW	392CAGW	5,271,715	5,231,079	(40,636)	8.11.4
392	ID	392ID	5,353,134	5,514,467	161,333	8.11.4
392	JBG	392JBG	1,485,029	1,485,029	-	8.11.4
392	OR	392OR	23,894,298	24,419,217	524,919	8.11.4
392	SO	392SO	7,193,897	7,358,439	164,542	8.11.4
392	UT	392UT	33,291,614	33,457,839	166,225	8.11.4
392	WA	392WA	5,090,655	5,104,695	14,040	8.11.4
392	WYP	392WYP	7,842,722	7,912,891	70,169	8.11.4
392	WYU	392WYU	1,478,319	1,495,391	17,071	8.11.4
393	CA	393CA	221,151	219,989	(1,162)	8.11.4
393	CAGE	393CAGE	4,140,246	4,310,839	170,593	8.11.4
393	CAGW	393CAGW	706,740	719,130	12,390	8.11.4
393	ID	393ID	407,813	407,813	-	8.11.4
393	JBG	393JBG	663,682	659,931	(3,752)	8.11.4
393	OR	393OR	2,892,538	2,823,523	(69,015)	8.11.4
393	SO	393SO	187,595	193,163	5,568	8.11.4
393	UT	393UT	3,703,143	3,764,601	61,458	8.11.4
393	WA	393WA	761,218	754,390	(6,828)	8.11.4
393	WYP	393WYP	874,466	864,408	(10,058)	8.11.4
393	WYU	393WYU	20,261	19,815	(447)	8.11.4
394	CA	394CA	746,395	733,540	(12,855)	8.11.4
394	CAEE	394CAEE	5,617	5,617	-	8.11.4
394	CAGE	394CAGE	18,765,564	18,843,155	77,591	8.11.4
394	CAGW	394CAGW	2,864,022	2,873,701	9,679	8.11.4
394	ID	394ID	1,960,059	1,965,589	5,529	8.11.4
394	JBG	394JBG	3,207,317	3,167,435	(39,882)	8.11.4
394	OR	394OR	10,473,993	10,527,026	53,033	8.11.4
394	SO	394SO	3,719,621	3,724,164	4,543	8.11.4
394	UT	394UT	12,983,830	13,068,128	84,299	8.11.4
394	WA	394WA	2,880,752	2,887,772	7,020	8.11.4
394	WYP	394WYP	3,850,507	3,852,763	2,256	8.11.4
394	WYU	394WYU	478,950	475,092	(3,858)	8.11.4
395	CA	395CA	405,299	377,489	(27,811)	8.11.4
395	CAGE	395CAGE	4,829,845	4,729,131	(100,715)	8.11.4
395	CAGW	395CAGW	1,375,390	1,321,607	(53,782)	8.11.4
395	ID	395ID	1,391,291	1,363,415	(27,876)	8.11.4
395	JBG	395JBG	201,359	201,359	-	8.11.4
395	OR	395OR	7,940,815	7,414,254	(526,561)	8.11.4
395	SO	395SO	4,552,552	4,522,122	(30,430)	8.11.4
395	UT	395UT	7,492,962	7,501,917	8,955	8.11.4
395	WA	395WA	1,583,565	1,539,463	(44,102)	8.11.4
395	WYP	395WYP	2,366,163	2,399,363	33,199	8.11.4
395	WYU	395WYU	416,930	383,779	(33,151)	8.11.4
396	CA	396CA	4,257,454	4,257,454	-	8.11.4
396	CAEE	396CAEE	45,031	45,031	-	8.11.4
396	CAGE	396CAGE	30,994,306	31,361,147	366,841	8.11.4
396	CAGW	396CAGW	2,441,203	2,442,539	1,337	8.11.4
396	ID	396ID	8,915,765	9,330,155	414,390	8.11.4
396	JBG	396JBG	9,973,864	10,190,731	216,867	8.11.4

Account	Factor	Indicator	June 2015 AMA	June 2015 YE	Adjustment	Reference
396	OR	396OR	33,890,830	33,859,647	(31,183)	8.11.4
396	SO	396SO	1,868,111	2,075,771	207,659	8.11.4
396	UT	396UT	46,131,037	46,680,864	549,827	8.11.4
396	WA	396WA	7,337,076	7,337,076	-	8.11.4
396	WYP	396WYP	13,041,263	13,246,222	204,959	8.11.4
396	WYU	396WYU	3,389,525	3,522,640	133,116	8.11.4
397	CA	397CA	5,305,815	5,330,842	25,027	8.11.5
397	CAEE	397CAEE	327,675	272,996	(54,679)	8.11.5
397	CAGE	397CAGE	103,692,953	107,770,480	4,077,527	8.11.5
397	CAGW	397CAGW	42,037,868	42,993,900	956,032	8.11.5
397	CN	397CN	3,496,818	3,500,304	3,486	8.11.5
397	ID	397ID	10,417,478	10,954,325	536,847	8.11.5
397	JBG	397JBG	4,527,168	4,680,643	153,476	8.11.5
397	OR	397OR	57,273,322	58,730,025	1,456,703	8.11.5
397	SG	397SG	138,684	138,684	-	8.11.5
397	SO	397SO	78,909,283	79,246,811	337,528	8.11.5
397	UT	397UT	54,767,019	55,970,446	1,203,427	8.11.5
397	WA	397WA	12,738,702	12,532,589	(206,113)	8.11.5
397	WYP	397WYP	26,306,539	26,574,313	267,775	8.11.5
397	WYU	397WYU	5,022,321	5,075,914	53,593	8.11.5
398	CA	398CA	52,192	49,761	(2,431)	8.11.5
398	CAEE	398CAEE	561	561	-	8.11.5
398	CAGE	398CAGE	1,886,649	1,946,479	59,830	8.11.5
398	CAGW	398CAGW	329,882	326,913	(2,969)	8.11.5
398	CN	398CN	216,484	216,484	-	8.11.5
398	ID	398ID	58,620	57,973	(646)	8.11.5
398	JBG	398JBG	117,776	117,241	(535)	8.11.5
398	OR	398OR	1,054,173	1,047,107	(7,066)	8.11.5
398	SO	398SO	2,620,925	2,487,161	(133,764)	8.11.5
398	UT	398UT	954,081	993,263	39,182	8.11.5
398	WA	398WA	192,762	186,018	(6,744)	8.11.5
398	WYP	398WYP	187,026	197,321	10,295	8.11.5
398	WYU	398WYU	16,621	15,788	(832)	8.11.5
399	CAEE	399CAEE	286,560,723	6,072,088	(280,488,635)	8.11.5
DP	CA	DPCA	519,363	(90,545)	(609,907)	8.11.5
DP	ID	DPID	1,593,124	2,005,019	411,895	8.11.5
DP	OR	DPOR	7,646,843	12,499,021	4,852,178	8.11.5
DP	SG	DPSG	-	-	-	8.11.5
DP	SNPD	DPSNPD	-	-	-	8.11.5
DP	UT	DPUT	7,993,810	9,271,917	1,278,107	8.11.5
DP	WA	DPWA	3,920,699	5,354,717	1,434,018	8.11.5
DP	WYU	DPWYU	4,201,934	4,741,928	539,994	8.11.5
GP	CAGE	GPCAGE	-	-	-	8.11.5
GP	CAGW	GPCAGW	-	-	-	8.11.5
GP	SO	GPSO	3,914,559	4,201,275	286,716	8.11.5
IP	SO	IPSO	-	-	-	8.11.5
OP	CAGE	OPCAGE	9,400,837	32,466,218	23,065,381	8.11.5
OP	CAGW	OPCAGW	-	-	-	8.11.5
OP	SG	OPSG	-	-	-	8.11.5
SP	CAGE	SPCAGE	(5,628,814)	(14,960,013)	(9,331,199)	8.11.5
SP	CAGW	SPCAGW	-	-	-	8.11.5
SP	SG	SPSG	11,069,476	12,617,194	1,547,718	8.11.5
TP	CAEE	TPCAEE	-	-	-	8.11.5
TP	CAGE	TPCAGE	74,713,590	374,010,924	299,297,334	8.11.5

PacifiCorp
Washington Expedited Rate Filing - June 2015
End-of-Period Plant Balances

<u>Account</u>	<u>Factor</u>	<u>Indicator</u>	<u>June 2015 AMA</u>	<u>June 2015 YE</u>	<u>Adjustment</u>	<u>Reference</u>
TP	CAGW	TPCAGW	14,775,276	34,572,365	19,797,089	8.11.5
TP	SG	TPSG	-	-	-	8.11.5
Total			<u>25,714,343,144</u>	<u>26,075,623,736</u>	<u>361,280,592</u>	

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Rate Base:							
Remove Chehalis Regulatory Asset	182M	RES	(3,000,000)	WA	Situs	(3,000,000)	8.12.1
Adjustment to Tax:							
Remove ADIT on Chehalis	283	RES	1,138,530	WA	Situs	1,138,530	8.12.2

Description of Adjustment:

The Chehalis Regulatory Asset - WA was set up in December 2009 in accordance with UE-090205. General business revenues are charged as the regulatory asset is amortized to offset the amounts collected from customers in rates in the base period. Amortization amounts are removed from normalized results in the Revenue Normalizing adjustment in Page 3.2. This pro forma adjustment recognizes the expiration of the regulatory asset in December 2015, and removes the remaining asset balance and associated ADIT accordingly.

<u>Month</u>	<u>Beg Balance</u>	<u>Amortization</u>	<u>End Balance</u>	<u>AMA Rate Base</u>
Jun-14			4,500,000	
Jul-14	4,500,000	(250,000)	4,250,000	
Aug-14	4,250,000	(250,000)	4,000,000	
Sep-14	4,000,000	(250,000)	3,750,000	
Oct-14	3,750,000	(250,000)	3,500,000	
Nov-14	3,500,000	(250,000)	3,250,000	
Dec-14	3,250,000	(250,000)	3,000,000	
Jan-15	3,000,000	(250,000)	2,750,000	
Feb-15	2,750,000	(250,000)	2,500,000	
Mar-15	2,500,000	(250,000)	2,250,000	
Apr-15	2,250,000	(250,000)	2,000,000	
May-15	2,000,000	(250,000)	1,750,000	
Jun-15	1,750,000	(250,000)	1,500,000	
Base Period Rate Base =				3,000,000
Jul-15	1,500,000	(250,000)	1,250,000	
Aug-15	1,250,000	(250,000)	1,000,000	
Sep-15	1,000,000	(250,000)	750,000	
Oct-15	750,000	(250,000)	500,000	
Nov-15	500,000	(250,000)	250,000	
Dec-15	250,000	(250,000)	-	
Jan-16	-	-	-	
Feb-16	-	-	-	
Mar-16	-	-	-	
Apr-16	-	-	-	
May-16	-	-	-	
Jun-16	-	-	-	
Jul-16	-	-	-	
Aug-16	-	-	-	
Sep-16	-	-	-	
Oct-16	-	-	-	
Nov-16	-	-	-	
Dec-16	-	-	-	
Jan-17	-	-	-	
Feb-17	-	-	-	
Mar-17	-	-	-	
Apr-17	-	-	-	
Rate Effective Period Rate Base =				-
Rate Base Adjustment =				(3,000,000)

Year	Month	Amount	Accumulated Amount	AMA Balance
2014	6		(1,707,795)	
2014	7	94,878	(1,612,917)	
2014	8	94,878	(1,518,040)	
2014	9	94,877	(1,423,162)	
2014	10	94,878	(1,328,285)	
2014	11	94,878	(1,233,407)	
2014	12	94,878	(1,138,530)	
2015	1	94,878	(1,043,652)	
2015	2	94,877	(948,775)	
2015	3	94,878	(853,897)	
2015	4	94,878	(759,020)	
2015	5	94,878	(664,142)	
2015	6	94,877	(569,265)	(1,138,530)

Ref 8.12

GL Account Balance
 Account Number 287760

Calendar year 2014

Period	Debit	Credit	Balance	Cum. balance
Balance Ca.				2,277,059.99
1	191,601.72	96,724.23	94,877.49	2,182,182.50
2	95,493.09	615.59	94,877.50	2,087,305.00
3	191,601.76	96,724.25	94,877.51	1,992,427.49
4	191,601.77	96,724.27	94,877.50	1,897,549.99
5	95,493.07	615.58	94,877.49	1,802,672.50
6	307,572.92	212,695.42	94,877.50	1,707,795.00
7	99,465.61	4,588.08	94,877.53	1,612,917.47
8	203,519.27	108,641.77	94,877.50	1,518,039.97
9	99,465.57	4,588.08	94,877.49	1,423,162.48
10	99,465.59	4,588.09	94,877.50	1,328,284.98
11	203,519.26	108,641.75	94,877.51	1,233,407.47
12	221,176.46	126,298.96	94,877.50	1,138,529.97

Calendar year 2015

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

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
Adjustment to Rate Base:							
Remove Plants to Idaho Power	352	PRO	(88,857)	CAGE	0.000%	-	
	353	PRO	(9,765,627)	CAGE	0.000%	-	
	355	PRO	(804,038)	CAGE	0.000%	-	
	356	PRO	(1,848,587)	CAGE	0.000%	-	
	352	PRO	(9,365)	CAGW	22.565%	(2,113)	
	353	PRO	(4,326,909)	CAGW	22.565%	(976,369)	
	397	PRO	(1,899)	CAGW	22.565%	(429)	
	398	PRO	(219)	CAGW	22.565%	(50)	
	354	PRO	(9,458,992)	CAGE	0.000%	-	
	362	PRO	(11,960)	ID	0.000%	-	
	397	PRO	(120,817)	CAGE	0.000%	-	
	353	PRO	(366,555)	JBG	22.437%	(82,244)	
	397	PRO	(41,363)	JBG	22.437%	(9,281)	
	354	PRO	(7,603,314)	JBG	22.437%	(1,705,956)	
	355	PRO	(276,825)	JBG	22.437%	(62,111)	
	356	PRO	(5,480,394)	JBG	22.437%	(1,229,636)	
	356	PRO	(15,176,148)	CAGW	22.565%	(3,424,506)	
	354	PRO	(14,170,109)	CAGW	22.565%	(3,197,493)	
	355	PRO	(3,842,096)	CAGW	22.565%	(866,971)	
			<u>(73,394,075)</u>			<u>(11,557,158)</u>	8.13.2
Remove Reserves to Idaho Power	108TP	PRO	7,039,810	CAGE	0.000%	-	
	108TP	PRO	16,381,461	CAGW	22.565%	3,696,485	
	108GP	PRO	681	CAGW	22.565%	154	
	108GP	PRO	25,236	CAGE	0.000%	-	
	108TP	PRO	7,079,860	JBG	22.437%	1,588,508	
	108GP	PRO	10,313	JBG	22.437%	2,314	
	108362	PRO	3,941	ID	0.000%	-	
			<u>30,541,303</u>			<u>5,287,462</u>	8.13.2
Net Balance Transferred to Idaho Power			<u>(42,852,772)</u>			<u>(6,269,696)</u>	
Add Plants from Idaho Power	352	PRO	1,826,454	CAGE	0.000%	-	
	352	PRO	1,344,696	CAGW	22.565%	303,431	
	352	PRO	18,869	JBG	22.437%	4,234	
	353	PRO	6,622,693	CAGE	0.000%	-	
	353	PRO	20,946,823	CAGW	22.565%	4,726,662	
	353	PRO	3,073,893	JBG	22.437%	689,689	
	354	PRO	9,856,028	CAGW	22.565%	2,224,018	
	354	PRO	6,436,371	JBG	22.437%	1,444,129	
	355	PRO	283,563	CAGE	0.000%	-	
	355	PRO	2,535,285	CAGW	22.565%	572,088	
	355	PRO	45,987	JBG	22.437%	10,318	
	356	PRO	384,023	CAGE	0.000%	-	
	356	PRO	5,514,590	CAGW	22.565%	1,244,370	
	356	PRO	5,439,587	JBG	22.437%	1,220,480	
	397	PRO	1,198	JBG	22.437%	269	
			<u>64,330,061</u>			<u>12,439,689</u>	8.13.3

Description of Adjustment

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

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>REF#</u>
Adjustment to Rate Base:							
Add Reserves Transferred from Idaho Power	108TP	PRO	(7,285,529)	JBG	22.437%	(1,634,654)	
	108GP	PRO	(1,211)	JBG	22.437%	(272)	
	108TP	PRO	(12,634,459)	CAGW	22.565%	(2,850,972)	
	108TP	PRO	(1,251,923)	CAGE	0.000%	-	
			<u>(21,173,121)</u>			<u>(4,485,898)</u>	8.13.3
Net Balance Transferred from Idaho Power			<u>43,156,939</u>			<u>7,953,790</u>	
Total Adjustment to Rate Base			<u>304,167</u>			<u>1,684,094</u>	
Adjustment to Tax:							
ADIT Balance at June 2015 - WA	282	PRO	1,727,109	WA	100.000%	1,727,109	8.13.4

Description of Adjustment

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

Summary of Assets to IPC		Balances as of Dec. 31, 2014		Monthly Depreciation Expense												Balances as of Jun 30, 2015	
Asset Description	FERC Acct	WCA Factor	Accum. Depr.	1/31/2015	2/28/2015	3/31/2015	4/30/2015	5/31/2015	6/30/2015	7/31/2015	8/31/2015	9/30/2015	10/31/2015	11/30/2015	12/31/2015	EPIS	Accum. Depr.
Antelope Substation	3520000	CAGE	(3,037)	808	808	808	808	808	808	808	808	808	808	808	808	5,946	(3,088)
Antelope-Scoville 138 kV Line	3530000	CAGE	(210,613)	0	0	0	0	0	0	0	0	0	0	0	0	564,984	(215,463)
Antelope-Scoville 138 kV Line	3550000	CAGE	117	16	16	16	16	16	16	16	16	16	16	16	16	182	115
Big Grass (Sandstone) 161/169 kV Sub	3560000	CAGE	(499)	1,752	1,752	1,752	1,752	1,752	1,752	1,752	1,752	1,752	1,752	1,752	1,752	10,939	(593)
Burns Reactive Station 500kV	3530000	CAGE	(220,634)	13	13	13	13	13	13	13	13	13	13	13	13	1,224,428	(231,146)
	3520000	CAGW	(3,504)	5,195	5,195	5,195	5,195	5,195	5,195	5,195	5,195	5,195	5,195	5,195	5,195	8,832	(3,563)
	3530000	CAGW	(1,095,909)	5	5	5	5	5	5	5	5	5	5	5	5	3,465,548	(1,127,082)
	3970000	CAGW	(341)	1	1	1	1	1	1	1	1	1	1	1	1	1,408	(369)
	3980000	CAGW	(180)	955	955	955	955	955	955	955	955	955	955	955	955	219	(184)
Goshen - Antelope 161 kV Line	3550000	CAGE	(85,390)	168	168	168	168	168	168	168	168	168	168	168	168	667,466	(91,121)
Goshen - Kinport 345 kV Line	3560000	CAGE	(40,252)	333	333	333	333	333	333	333	333	333	333	333	333	117,193	(41,258)
Goshen - Kinport 345 kV Line	3540000	CAGE	(133,322)	2,707	2,707	2,707	2,707	2,707	2,707	2,707	2,707	2,707	2,707	2,707	232,927	(135,322)	
Goshen Substation and Maint Shop	3560000	CAGE	(136,193)	2	2	2	2	2	2	2	2	2	2	2	2	281,797	(138,612)
	3520000	CAGE	(532)	2,689	2,689	2,689	2,689	2,689	2,689	2,689	2,689	2,689	2,689	2,689	2,689	1,178	(542)
	3530000	CAGE	(382,116)	27	27	27	27	27	27	27	27	27	27	27	27	1,879,524	(398,252)
	3820000	IDU	(3,779)	23	23	23	23	23	23	23	23	23	23	23	23	11,960	(3,941)
	3970000	CAGE	(1,588)	117	117	117	117	117	117	117	117	117	117	117	117	8,184	(1,727)
Hemingway Substation (Joint Owned)	3520000	CAGE	(4,601)	2,707	2,707	2,707	2,707	2,707	2,707	2,707	2,707	2,707	2,707	2,707	2,707	81,644	(5,302)
	3530000	CAGE	(132,266)	116	116	116	116	116	116	116	116	116	116	116	116	1,892,039	(148,509)
	3970000	CAGE	(7,630)	40,695	40,695	40,695	40,695	40,695	40,695	40,695	40,695	40,695	40,695	40,695	40,695	40,695	(8,325)
Hurricane 230 & 69kV Sub	3530000	CAGW	(28,271)	113	113	113	113	113	113	113	113	113	113	113	113	75,447	(28,950)
Jefferson 161/169 kV Substation	3530000	CAGE	(127,711)	485	485	485	485	485	485	485	485	485	485	485	485	339,061	(130,622)
Jim Bridger Substation, 230 kV Non-Shared	3530000	JBG	(46,567)	517	517	517	517	517	517	517	517	517	517	517	517	366,555	(49,669)
	3970000	JBG	(9,862)	75	75	75	75	75	75	75	75	75	75	75	75	366,555	(49,669)
	3540000	JBG	(730,414)	2,190	2,190	2,190	2,190	2,190	2,190	2,190	2,190	2,190	2,190	2,190	2,190	41,363	(10,313)
Jim Bridger-Populus #1 345kV ID	3550000	JBG	(60)	2	2	2	2	2	2	2	2	2	2	2	2	1,553,031	(743,554)
	3560000	JBG	(503,875)	1,337	1,337	1,337	1,337	1,337	1,337	1,337	1,337	1,337	1,337	1,337	1,337	1,150	(70)
	3540000	JBG	(1,260,338)	3,228	3,228	3,228	3,228	3,228	3,228	3,228	3,228	3,228	3,228	3,228	3,228	947,868	(511,896)
Jim Bridger-Populus #1 345kV WY	3550000	JBG	(145,861)	206	206	206	206	206	206	206	206	206	206	206	206	2,289,356	(1,279,709)
	3560000	JBG	(942,254)	2,414	2,414	2,414	2,414	2,414	2,414	2,414	2,414	2,414	2,414	2,414	2,414	145,861	(21,330)
Jim Bridger-Populus #2 345kV ID	3540000	JBG	(782,197)	2,316	2,316	2,316	2,316	2,316	2,316	2,316	2,316	2,316	2,316	2,316	2,316	1,711,938	(956,740)
	3560000	JBG	(551,738)	1,551	1,551	1,551	1,551	1,551	1,551	1,551	1,551	1,551	1,551	1,551	1,551	1,642,325	(796,093)
Jim Bridger-Populus #2 345kV WY	3540000	JBG	(1,173,685)	2,988	2,988	2,988	2,988	2,988	2,988	2,988	2,988	2,988	2,988	2,988	2,988	1,099,800	(561,044)
	3550000	JBG	(6,032)	183	183	183	183	183	183	183	183	183	183	183	183	2,118,603	(1,191,611)
	3560000	JBG	(946,455)	2,427	2,427	2,427	2,427	2,427	2,427	2,427	2,427	2,427	2,427	2,427	2,427	129,813	(7,130)
Mid-Point-Main 500 kV	3540000	CAGE	(3,416,868)	10,522	10,522	10,522	10,522	10,522	10,522	10,522	10,522	10,522	10,522	10,522	10,522	1,720,788	(961,015)
	3560000	CAGW	(2,132,977)	6,772	6,772	6,772	6,772	6,772	6,772	6,772	6,772	6,772	6,772	6,772	6,772	7,354,044	(3,480,002)
Mid-Point-Main 500kV Ln80	3540000	CAGW	(6,400,983)	20,170	20,170	20,170	20,170	20,170	20,170	20,170	20,170	20,170	20,170	20,170	20,170	4,517,297	(2,173,604)
	3550000	CAGW	(54,597)	260	260	260	260	260	260	260	260	260	260	260	260	13,454,351	(6,522,015)
	3560000	CAGW	(4,197,335)	13,270	13,270	13,270	13,270	13,270	13,270	13,270	13,270	13,270	13,270	13,270	13,270	173,196	(66,155)
Populus Substation (Non-Shared)	3530000	CAGE	(110,208)	2,259	2,259	2,259	2,259	2,259	2,259	2,259	2,259	2,259	2,259	2,259	2,259	8,851,587	(4,276,955)
Populus-Berah #1 Id 345kV	3540000	CAGE	(420,058)	1,275	1,275	1,275	1,275	1,275	1,275	1,275	1,275	1,275	1,275	1,275	1,275	1,578,531	(123,759)
	3550000	CAGE	(1,247)	34	34	34	34	34	34	34	34	34	34	34	34	890,806	(427,706)
	3560000	CAGE	(947,230)	931	931	931	931	931	931	931	931	931	931	931	931	23,808	(1,451)
Populus-Kinport Id 345kV	3540000	CAGE	(476,571)	1,404	1,404	1,404	1,404	1,404	1,404	1,404	1,404	1,404	1,404	1,404	1,404	650,775	(352,817)
	3550000	CAGE	(2,048)	56	56	56	56	56	56	56	56	56	56	56	56	981,216	(484,995)
	3560000	CAGE	(361,734)	1,095	1,095	1,095	1,095	1,095	1,095	1,095	1,095	1,095	1,095	1,095	1,095	39,108	(2,384)
Summer Lake Switchyard (BPA) 500kV	3530000	CAGW	(55,160)	387	387	387	387	387	387	387	387	387	387	387	387	765,197	(368,303)
	3970000	CAGW	(119)	2	2	2	2	2	2	2	2	2	2	2	2	257,945	(57,480)
	3530000	CAGE	(213,608)	3,272	3,272	3,272	3,272	3,272	3,272	3,272	3,272	3,272	3,272	3,272	3,272	491	(129)
Threemile Knoll Substation	3970000	CAGE	(13,955)	205	205	205	205	205	205	205	205	205	205	205	205	2,287,060	(233,242)
	3520000	CAGW	(283)	1	1	1	1	1	1	1	1	1	1	1	1	71,937	(15,163)
Walla Walla 230kV Substation	3530000	CAGW	(180,080)	792	792	792	792	792	792	792	792	792	792	792	792	532	(288)
Walla Walla-Hells Canyon 230kV	3550000	CAGW	(89,545)	302	302	302	302	302	302	302	302	302	302	302	302	527,969	(184,829)
	3560000	CAGW	(52,670)	143	143	143	143	143	143	143	143	143	143	143	143	201,277	(91,356)
Walla Walla-Hells Cyn 230kV	3540000	CAGW	(81,253)	1,073	1,073	1,073	1,073	1,073	1,073	1,073	1,073	1,073	1,073	1,073	1,073	95,323	(53,528)
	3550000	CAGW	(897,174)	5,199	5,199	5,199	5,199	5,199	5,199	5,199	5,199	5,199	5,199	5,199	5,199	715,758	(87,691)
	3560000	CAGW	(774,171)	2,566	2,566	2,566	2,566	2,566	2,566	2,566	2,566	2,566	2,566	2,566	2,566	3,467,623	(928,365)
Wheelon - American Falls 138 kV Line - Idaho	3520000	CAGE	(59)	89	89	89	89	89	89	89	89	89	89	89	89	1,711,941	(789,570)
	3550000	CAGE	(18,138)	105	105	105	105	105	105	105	105	105	105	105	105	73,473	(18,769)
	3560000	CAGE	(6,413)	32	32	32	32	32	32	32	32	32	32	32	32	22,687	(6,607)
Grand Total			(29,896,321)	107,497	107,497	107,497	107,497	107,497	107,497	107,497	107,497	107,497	107,497	107,497	107,497	73,394,075	(30,541,303)

Summary of Line Assets from IPC		Balances as of Dec 31, 2014				Monthly Depreciation Expense				Balances as of Jun 30, 2015			
Asset Description	FERC Acct	WCA Factor	Accum. Depr.	EPIS	1/31/2015	2/28/2015	3/31/2015	4/30/2015	5/31/2015	6/30/2015	EPIS	Accum. Depr.	
Borah-Adelaide-Midpoint #1 345 KV	35400	CAGW	(68,032)	2,546,436	3,818	3,818	3,818	3,818	3,818	3,818	792,368	(60,937)	
	35500	CAGW	(319,098)	1,394,681	1,188	1,188	1,188	1,188	1,188	1,188	1,394,681	(327,125)	
	35600	CAGW	(482,391)	3,465,173	2,091	2,091	2,091	2,091	2,091	2,091	3,465,173	(279,118)	
	35700	CAGW	(270,595)	809,957	1,214	1,214	1,214	1,214	1,214	1,214	809,957	(277,881)	
	35800	CAGW	(497,717)	1,210,604	1,815	1,815	1,815	1,815	1,815	1,815	1,210,604	(508,606)	
	35900	JBG	(3,362,423)	6,436,371	9,077	9,077	9,077	9,077	9,077	9,077	6,436,371	(3,416,883)	
	36000	JBG	(18,660)	45,987	65	65	65	65	65	65	45,987	(19,039)	
	36100	JBG	(2,566,286)	5,439,587	7,671	7,671	7,671	7,671	7,671	7,671	5,439,587	(2,602,314)	
	36200	CAGE	(12,512)	22,802	33	33	33	33	33	33	22,802	(12,707)	
	36300	CAGE	(14,746)	28,723	41	41	41	41	41	41	28,723	(14,993)	
	36400	CAGE	(34,274)	73,013	104	104	104	104	104	104	73,013	(34,901)	
	36500	CAGE	(61,071)	139,510	200	200	200	200	200	200	139,510	(62,289)	
	36600	CAGE	(96,977)	187,749	269	269	269	269	269	269	187,749	(98,588)	
	36700	CAGE	(156,827)	309	309	309	309	309	309	309	309	(156,827)	
	36800	CAGW	(1,861,094)	3,677,669	5,513	5,513	5,513	5,513	5,513	5,513	3,677,669	(1,864,744)	
	36900	CAGW	(421,262)	932,960	1,399	1,399	1,399	1,399	1,399	1,399	932,960	(429,654)	
	37000	CAGW	(1,213,939)	2,854,050	4,279	4,279	4,279	4,279	4,279	4,279	2,854,050	(1,239,608)	
	37100	CAGW	(12,237)	176,750	265	265	265	265	265	265	176,750	(13,826)	
	37200	CAGW	(3,428)	55,254	83	83	83	83	83	83	55,254	(3,925)	
Grand Total			(11,703,065)	39,495,435	44,612	44,612	44,612	44,612	44,612	44,612	39,495,435	(11,970,735)	

Summary of Substation Assets from IPC		Balances as of Dec 31, 2014				Monthly Depreciation Expense				Balances as of Jun 30, 2015			
Asset Description	FERC Acct	WCA Factor	Accum. Depr.	EPIS	1/31/2015	2/28/2015	3/31/2015	4/30/2015	5/31/2015	6/30/2015	EPIS	Accum. Depr.	
Jim Bridger Substation-345KV and Line Equip	35210	JBG	(2,374)	7,887	11	11	11	11	11	11	7,887	(2,440)	
	35300	JBG	(26,988)	82,608	116	116	116	116	116	116	82,608	(27,697)	
	35400	JBG	(13,022)	36,631	54	54	54	54	54	54	36,631	(13,349)	
	35500	JBG	(103,170)	413,534	583	583	583	583	583	583	413,534	(106,669)	
	35610	JBG	(14,274)	41,768	59	59	59	59	59	59	41,768	(14,627)	
	35615	JBG	(33,156)	70,126	99	99	99	99	99	99	70,126	(33,752)	
	35617	JBG	(45,879)	97,690	138	138	138	138	138	138	97,690	(46,706)	
	35627	JBG	(27,282)	53,401	75	75	75	75	75	75	53,401	(27,734)	
	35640	JBG	(59,888)	188,110	265	265	265	265	265	265	188,110	(61,489)	
	35203	JBG	(434)	968	1	1	1	1	1	1	968	(443)	
	35219	JBG	(3,014)	10,015	14	14	14	14	14	14	10,015	(3,099)	
	35301	JBG	(525,957)	1,282,869	1,781	1,781	1,781	1,781	1,781	1,781	1,282,869	(536,642)	
	35309	JBG	(112,789)	244,749	345	345	345	345	345	345	244,749	(114,869)	
	35315	JBG	(37,957)	86,957	123	123	123	123	123	123	86,957	(38,693)	
	35317	JBG	(136,018)	428	428	428	428	428	428	428	303,595	(188,586)	
	35319	JBG	(19,893)	52,980	75	75	75	75	75	75	52,980	(20,341)	
	35325	JBG	(690)	2,370	3	3	3	3	3	3	2,370	(610)	
	35327	JBG	(28,262)	56,859	83	83	83	83	83	83	56,859	(28,760)	
	35340	JBG	(29,846)	75,644	107	107	107	107	107	107	75,644	(30,486)	
	39714	JBG	(1,196)	1,198	2	2	2	2	2	2	1,198	(1,211)	
	35200	CAGW	(27,574)	85,677	128	128	128	128	128	128	85,677	(28,345)	
	35300	CAGW	(116,133)	457,824	686	686	686	686	686	686	457,824	(120,251)	
	35200	CAGW	(118,892)	275,982	414	414	414	414	414	414	275,982	(121,375)	
	35300	CAGW	(1,040,902)	3,607,825	5,409	5,409	5,409	5,409	5,409	5,409	3,607,825	(1,073,955)	
	35200	CAGW	(61,713)	842,815	1,264	1,264	1,264	1,264	1,264	1,264	842,815	(69,294)	
	35200	CAGW	(151,245)	347,199	521	521	521	521	521	521	347,199	(154,368)	
	35300	CAGW	(2,362,855)	8,041,037	12,055	12,055	12,055	12,055	12,055	12,055	8,041,037	(2,435,184)	
	35200	CAGW	(254,661)	635,838	953	953	953	953	953	953	635,838	(260,381)	
	35200	CAGW	(2,749,609)	7,997,321	11,989	11,989	11,989	11,989	11,989	11,989	7,997,321	(2,821,545)	
	35200	CAGE	(78,813)	1,161,837	1,662	1,662	1,662	1,662	1,662	1,662	1,161,837	(88,789)	
	35300	CAGE	(88,851)	1,350,005	1,932	1,932	1,932	1,932	1,932	1,932	1,350,005	(110,441)	
	35200	CAGE	(65,023)	664,617	951	951	951	951	951	951	664,617	(70,729)	
	35300	CAGE	(654,962)	5,272,689	7,544	7,544	7,544	7,544	7,544	7,544	5,272,689	(599,828)	
Grand Total			(8,903,155)	33,834,626	49,872	49,872	49,872	49,872	49,872	49,872	33,834,626	(9,202,396)	

Tax Item Description	WA-Alloc
Like-Kind Exchange with Idaho Power - Boot Received	852,607
ADIT Amortization	874,502

1,727,109 Ref 8.13

PacifiCorp
Washington Expedited Rate Filing - June 2015
Historical Factors

West Control Area	DESCRIPTION	West Control Area										NON-UTILITY	Ref #		
		FACTOR	CALIFORNIA	OREGON	WASHINGTON	UTAH	IDAHO-UP&L	WY-UP&L	WYOMING-PPL	WYOMING	FERC			OTHER	
Situs		0.0000%	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	Situs
System Generation		1.5685%	25.5927%	8.2285%	43.2944%	5.6413%	2.6698%	15.3107%	0.3632%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	10.7
System Capacity		1.5771%	25.9991%	8.4113%	43.4102%	5.4390%	2.5496%	12.2450%	0.3687%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	10.7
System Energy		1.5417%	24.3733%	7.8901%	42.9508%	6.2484%	3.0303%	13.8286%	0.3468%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	10.9
Control Area Energy - West		4.8891%	72.5502%	22.8607%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	10.9
Control Area Energy - East		0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	10.9
Washington Expedited Rate Filing - June 2015		1.9685%	23.5002%	6.6548%	46.8922%	5.9545%	2.6215%	12.4111%	0.2862%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	10.11
Gross Plant Stream		1.9695%	23.5002%	6.6548%	46.8922%	5.9545%	2.6215%	12.4111%	0.2862%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	10.11
System Net Plant Distribution		1.9695%	23.5002%	6.6548%	46.8922%	5.9545%	2.6215%	12.4111%	0.2862%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	10.11
Control Area Generation - West		3.5760%	28.4617%	8.3202%	49.5688%	6.4252%	3.1758%	16.6417%	0.3630%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	10.11
Control Area Generation - East		4.2769%	22.0061%	7.2568%	47.8000%	6.0000%	3.0000%	15.5000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	10.10
Jim Bridger Generation		0.0000%	0.0000%	0.0000%	0.0000%	67.7109%	8.7029%	18.9910%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	10.10
Jim Bridger Energy		4.4037%	22.4370%	22.4370%	0.3842%	0.0494%	0.0229%	0.1307%	0.0031%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	10.12
Wheeling Revenue - Generation		4.5631%	22.7369%	22.7369%	0.3670%	0.0534%	0.0259%	0.1441%	0.0030%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	10.12
Wheeling Revenue - Energy		0.9637%	15.8026%	4.8843%	53.0553%	6.8191%	3.1669%	18.0471%	0.4329%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	10.12
Customer - System		2.4136%	30.2751%	6.8837%	49.0419%	3.9191%	3.5757%	16.3170%	0.4092%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	10.12
CIAC		3.5760%	26.4617%	6.3309%	47.8648%	4.9566%	1.7889%	7.4665%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	10.12
Bad Debt Expense		3.6108%	38.5002%	14.1283%	33.6500%	3.7577%	0.0000%	10.9711%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	10.13
Accumulated Investment Tax Credit 1984		3.2970%	70.9760%	14.1800%	0.0000%	0.0000%	0.0000%	10.9460%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	Fixed
Accumulated Investment Tax Credit 1985		5.4200%	67.6900%	13.3600%	0.0000%	0.0000%	0.0000%	11.6100%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	Fixed
Accumulated Investment Tax Credit 1986		4.7800%	64.6000%	13.1260%	0.0000%	0.0000%	0.0000%	15.5000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	Fixed
Accumulated Investment Tax Credit 1988		4.2700%	61.2000%	14.9600%	0.0000%	0.0000%	0.0000%	16.7100%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	Fixed
Accumulated Investment Tax Credit 1990		4.8800%	56.3558%	15.2988%	0.0000%	0.0000%	0.0000%	20.6776%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	Fixed
Other Electric		1.5047%	15.9356%	3.8132%	46.8355%	13.8815%	13.5384%	17.3435%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	Fixed
Non-Utility		0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	Situs
System Net Transmission Plant		0.9571%	15.8024%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	Situs
Trojan Plant Allocator		4.4532%	72.9369%	22.8100%	4.8846%	6.8191%	3.1669%	18.0474%	0.4329%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	10.12
Trojan Decommissioning Allocator		4.4575%	72.9240%	22.8179%	4.8846%	6.8191%	3.1669%	18.0474%	0.4329%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	10.13
DIT Expense		1.9142%	27.3980%	3.2100%	41.7699%	4.9355%	0.0000%	12.1179%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	10.14
DIT Balance		2.1677%	26.6500%	5.9047%	43.5282%	2.6561%	2.4561%	11.8685%	0.3225%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	10.15
TAXDEPR		3.8711%	25.6984%	4.8200%	44.2853%	5.1704%	2.5974%	14.4684%	0.3016%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	10.15
SCHMIDEXP		2.0530%	22.7379%	0.6521%	46.1665%	3.9729%	2.8691%	13.2603%	0.3122%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	10.15

PacifiCorp
 Washington Expedited Rate Filing - June 2015
 CP ALLOCATION FACTOR

75.00% Demand Percentage
 25.00% Energy Percentage

MONTH	CALIFORNIA	OREGON	WASHINGTON	WYOMING - P	UTAH	IDAHO	WYOMING - U	FERC	TOTAL
Jan-15	129.3	2,254.8	765.5	1,020.7	3,462.3	473.6	233.6	27.5	8,367.4
Feb-15	144.4	2,581.6	786.6	994.6	3,293.5	460.3	212.7	26.2	8,500.0
Mar-15	138.6	2,350.4	700.5	973.7	3,058.6	438.3	219.4	26.0	7,905.4
Apr-15	117.5	2,114.0	593.9	978.2	2,960.5	423.4	213.5	27.4	7,428.4
May-15	123.1	1,692.9	550.3	935.1	3,366.7	498.0	192.1	30.1	7,388.3
Jun-15	131.7	2,112.2	702.0	1,092.2	4,495.5	641.1	219.3	18.3	9,412.4
Jul-14	146.9	2,223.1	795.4	1,080.9	4,714.1	567.5	213.8	48.5	9,790.1
Aug-14	145.9	2,244.0	718.5	1,049.7	4,486.6	416.5	211.5	44.7	9,317.5
Sep-14	112.6	1,836.9	686.8	1,016.4	4,008.4	376.3	208.4	42.5	8,288.2
Oct-14	118.0	1,957.7	684.8	1,073.9	3,156.4	404.3	207.5	24.0	7,626.6
Nov-14	138.6	2,520.7	751.5	1,032.6	3,140.6	321.0	217.2	27.0	8,149.3
Dec-14	144.5	2,340.0	749.8	1,105.0	3,650.1	466.7	223.2	29.5	8,708.8
Load Curtailment	-	-	-	-	-	-	-	-	-
Total	1,591.0	26,228.5	8,485.6	12,353.0	43,793.2	5,486.9	2,572.1	371.9	100,882.3
System Capacity Factor	1.5771%	25.9991%	8.4113%	12.2450%	43.4102%	5.4390%	2.5496%	0.3687%	100.0000%

PacifiCorp
 Washington Expedited Rate Filing - June 2015
 ENERGY ALLOCATION NOTE

MONTH	CALIFORNIA	OREGON	WASHINGTON	WYOMING - P	UTAH	IDAHO	WYOMING - U	FERC	TOTAL
Jan-15	80,276	1,371,102	453,899	730,413	2,216,083	291,739	165,025	17,279	5,325,816
Feb-15	69,432	1,192,362	369,051	635,440	1,939,569	265,001	142,971	14,441	4,628,267
Mar-15	70,573	1,243,114	370,982	674,345	2,006,050	279,845	158,360	16,263	4,819,533
Apr-15	68,206	1,138,464	344,235	631,634	1,910,277	304,877	148,150	16,280	4,562,124
May-15	76,081	1,108,323	317,898	654,605	2,020,332	312,094	147,778	16,794	4,653,905
Jun-15	77,889	1,116,804	342,821	651,200	2,163,394	400,205	147,324	13,132	4,912,769
Jul-14	92,632	1,230,661	377,780	723,535	2,582,842	469,904	156,017	23,689	5,657,160
Aug-14	90,278	1,220,775	382,097	716,428	2,503,196	328,219	140,938	20,590	5,402,519
Sep-14	70,702	1,116,375	363,661	673,830	2,075,817	279,172	144,260	18,808	4,742,624
Oct-14	67,143	1,156,775	384,840	712,099	1,962,825	264,431	146,162	16,195	4,710,471
Nov-14	72,973	1,238,857	406,233	691,133	1,997,306	235,207	149,971	15,893	4,807,574
Dec-14	83,240	1,401,800	466,627	752,223	2,236,609	295,631	160,238	17,468	5,413,835
Load Curtailment	-	-	-	-	-	-	-	-	-
Total	919,426	14,535,412	4,580,124	8,246,886	25,614,398	3,726,327	1,807,193	206,831	59,636,596
System Energy Factor	1.5417%	24.3733%	7.6801%	13.8286%	42.9508%	6.2484%	3.0303%	0.3468%	100.0000%
System Generation (75% SC, 25% SE)	1.5682%	25.5927%	8.2285%	12.6409%	43.2954%	5.6413%	2.6698%	0.3632%	100.0000%
Control Area Factors									
Control Area Energy - West									
CAEW	4.5891%	72.5502%	22.8607%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
Control Area Energy - East									
CAEE	0.0000%	0.0000%	0.0000%	20.8246%	64.6802%	9.4095%	4.5634%	0.5223%	100.0000%

PacifiCorp
 Washington Expedited Rate Filing - June 2015
 COINCIDENT PEAKS (Normalized)

75.00% Demand Percentage
 25.00% Energy Percentage

MONTH	CALIFORNIA	OREGON	WASHINGTON	WCA	WYOMING-PPL	UTAH	IDAHO	WYOMING-UPL	FERC	ECA
Total	1,645	27,509	8,448	37,602	12,210	45,654	5,625	2,569	374	66,433
Total Coin. Peak	1,645	27,509	8,448	37,602	12,210	45,654	5,625	2,569	374	66,433
West. Contrl CP Factor	4.3754%	73.1680%	22.4665%	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%	18.3798%	68.7225%	8.4674%	3.8677%	0.5626%	100.0000%
Control Area Generation Factors										
Control Area Generation - West	4.4289%	73.0061%	22.5651%	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%	18.9910%	67.7119%	8.7029%	4.0417%	0.5525%	100.0000%
CAGE										

PacifiCorp
 Washington Expedited Rate Filing - June 2015
 JAM INPUT TEMPLATE
 COINCIDENT PEAKS

= equals

			LOADS FOR JURISDICTIONAL ALLOCATION (CP) - Prior to Temperature Adjustment										
			Non-FERC							FERC		NET UT	Total
Month	Day	Time	CA	OR	WA	E. WY	UT	ID	W. WY	UT	NET UT	Total	
Jan-15	21	18	125	2,135	714	1,020	3,433	466	234	28	3,405	8,126	
Feb-15	23	8	135	2,322	693	1,001	3,229	446	213	26	3,202	8,038	
Mar-15	4	8	131	2,298	683	1,006	3,084	441	223	26	3,058	7,865	
Apr-15	16	8	117	2,083	585	961	2,953	419	212	27	2,926	7,331	
May-15	4	15	123	1,664	541	936	3,297	457	192	30	3,267	7,210	
Jun-15	29	16	136	2,410	837	1,086	5,013	691	219	18	4,995	10,392	
Jul-14	14	16	150	2,347	819	1,080	4,798	630	214	48	4,749	10,038	
Aug-14	18	17	146	2,372	783	1,040	4,450	453	211	45	4,405	9,456	
Sep-14	17	16	116	1,899	631	1,017	4,269	470	208	43	4,227	8,611	
Oct-14	27	19	110	1,789	569	1,046	2,995	412	203	24	2,971	7,123	
Nov-14	17	8	131	2,532	813	1,055	3,182	367	221	27	3,155	8,301	
Dec-14	15	18	134	2,230	695	1,098	3,537	450	222	30	3,507	8,367	
			1,554	26,082	8,363	12,347	44,240	5,703	2,572	372	43,867.57	100,859	

+ plus

			Adjustment for Coincident System Peaks Temperature Adjustment										
			Non-FERC							FERC		NET UT	Total
Month	Day	Time	CA	OR	WA	E. WY	UT	ID	W. WY	UT	NET UT	Total	
Jan-15	21	18	5	120	52	0	57	8	0	-	57	242	
Feb-15	23	8	9	260	93	(6)	91	15	(1)	-	91	462	
Mar-15	4	8	7	52	17	(32)	1	(2)	(3)	-	1	40	
Apr-15	16	8	1	31	9	17	35	4	2	-	35	98	
May-15	4	15	0	28	10	(1)	99	41	(0)	-	99	179	
Jun-15	29	16	(4)	(298)	(135)	6	(499)	(50)	0	-	(499)	(980)	
Jul-14	14	16	(3)	(124)	(24)	1	(35)	(63)	0	-	(35)	(248)	
Aug-14	18	17	(1)	(128)	(65)	10	81	(37)	0	-	81	(139)	
Sep-14	17	16	(4)	(62)	56	(1)	(218)	(94)	(0)	-	(218)	(323)	
Oct-14	27	19	8	169	116	28	185	(8)	4	-	185	503	
Nov-14	17	8	8	(12)	(62)	(22)	(15)	(46)	(3)	-	(15)	(152)	
Dec-14	15	18	10	110	54	6	143	16	1	-	143	342	
			37	147	122	7	(74)	(216)	0	-	(74)	23	

= equals

			NORMALIZED LOADS FOR JURISDICTIONAL ALLOCATION (CP)										
			Non-FERC							FERC		NET UT	Total
Month	Day	Time	CA	OR	WA	E. WY	UT	ID	W. WY	UT	NET UT	Total	
Jan-15	21	18	129	2,255	765	1,021	3,490	474	234	28	3,462	8,367	
Feb-15	23	8	144	2,582	787	995	3,320	460	213	26	3,294	8,500	
Mar-15	4	8	139	2,350	700	974	3,085	438	219	26	3,059	7,905	
Apr-15	16	8	118	2,114	594	978	2,988	423	213	27	2,960	7,428	
May-15	4	15	123	1,693	550	935	3,397	498	192	30	3,367	7,388	
Jun-15	29	16	132	2,112	702	1,092	4,514	641	219	18	4,495	9,412	
Jul-14	14	16	147	2,223	795	1,081	4,763	567	214	48	4,714	9,790	
Aug-14	18	17	146	2,244	719	1,050	4,531	416	212	45	4,487	9,317	
Sep-14	17	16	113	1,837	687	1,016	4,051	376	208	43	4,008	8,288	
Oct-14	27	19	118	1,958	685	1,074	3,180	404	207	24	3,156	7,627	
Nov-14	17	8	139	2,521	752	1,033	3,168	321	217	27	3,141	8,149	
Dec-14	15	18	144	2,340	750	1,105	3,680	467	223	30	3,650	8,709	
			1,591	26,229	8,486	12,353	44,165	5,487	2,572	372	43,793	100,882	

SC Factor	1.5771%	25.9991%	8.4113%	12.2450%		5.4390%	2.5496%	0.3687%	43.4102%	100.0000%
SG Factor	1.5682%	25.5927%	8.2285%	12.6409%		5.6413%	2.6698%	0.3632%	43.2954%	100.0000%

PacifiCorp
Washington Expedited Rate Filing - June 2015
JAM INPUT TEMPLATE
ENERGY

		METERED LOADS (MWH)									
		Non-FERC							FERC		
Year	Month	CA	OR	WA	E. WY	Total UT	ID	W. WY	UT	Net UT	Total
2015	1	78,850	1,330,168	435,798	727,259	2,209,402	287,450	164,695	17,279	2,192,123	5,233,622
2015	2	66,109	1,113,925	336,788	628,475	1,895,313	256,269	142,250	14,441	1,880,873	4,439,129
2015	3	66,805	1,180,650	345,175	666,037	1,995,916	274,101	157,486	16,263	1,979,653	4,686,171
2015	4	67,502	1,130,466	336,789	628,316	1,913,487	301,279	147,818	16,280	1,897,208	4,525,658
2015	5	75,809	1,100,722	335,677	654,924	2,007,923	304,306	147,997	16,794	1,991,129	4,627,358
2015	6	79,831	1,223,088	404,709	656,955	2,363,733	445,216	147,483	13,132	2,350,602	5,321,014
2014	7	94,822	1,311,123	422,078	723,413	2,700,974	495,690	156,005	23,689	2,677,285	5,904,105
2014	8	91,482	1,276,793	408,412	708,598	2,402,096	310,925	140,604	20,590	2,381,507	5,338,910
2014	9	71,727	1,144,210	365,736	672,590	2,143,715	287,267	144,114	18,808	2,124,907	4,829,359
2014	10	65,697	1,128,967	367,362	704,464	1,954,094	264,066	145,046	16,195	1,937,899	4,629,695
2014	11	69,948	1,231,929	408,854	698,777	2,010,268	236,264	151,133	15,893	1,994,374	4,807,172
2014	12	76,576	1,330,089	438,408	748,088	2,213,982	289,765	159,618	17,468	2,196,514	5,256,525
		905,159	14,502,129	4,605,785	8,217,897	25,810,904	3,752,598	1,804,249	206,831	25,604,073	59,598,720

(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
2015	1	-	-	-	-	-	-	-	-	-	-
2015	2	-	-	-	-	-	-	-	-	-	-
2015	3	-	-	-	-	-	-	-	-	-	-
2015	4	-	-	-	-	-	-	-	-	-	-
2015	5	-	-	-	-	-	-	-	-	-	-
2015	6	-	-	-	-	(8,499)	-	-	-	(8,499)	(8,499)
2014	7	-	-	-	-	(5,080)	-	-	-	(5,080)	(5,080)
2014	8	-	-	-	-	(1,886)	-	-	-	(1,886)	(1,886)
2014	9	-	-	-	-	(4,268)	-	-	-	(4,268)	(4,268)
2014	10	-	-	-	-	-	-	-	-	-	-
2014	11	-	-	-	-	-	-	-	-	-	-
2014	12	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	(19,733)	-	-	-	(19,733)	(19,733)

= 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
2015	1	78,850	1,330,168	435,798	727,259	2,209,402	287,450	164,695	17,279	2,192,123	5,233,622
2015	2	66,109	1,113,925	336,788	628,475	1,895,313	256,269	142,250	14,441	1,880,873	4,439,129
2015	3	66,805	1,180,650	345,175	666,037	1,995,916	274,101	157,486	16,263	1,979,653	4,686,171
2015	4	67,502	1,130,466	336,789	628,316	1,913,487	301,279	147,818	16,280	1,897,208	4,525,658
2015	5	75,809	1,100,722	335,677	654,924	2,007,923	304,306	147,997	16,794	1,991,129	4,627,358
2015	6	79,831	1,223,088	404,709	656,955	2,355,234	445,216	147,483	13,132	2,342,103	5,312,515
2014	7	94,822	1,311,123	422,078	723,413	2,695,893	495,690	156,005	23,689	2,672,205	5,899,024
2014	8	91,482	1,276,793	408,412	708,598	2,400,211	310,925	140,604	20,590	2,379,621	5,337,024
2014	9	71,727	1,144,210	365,736	672,590	2,139,447	287,267	144,114	18,808	2,120,639	4,825,091
2014	10	65,697	1,128,967	367,362	704,464	1,954,094	264,066	145,046	16,195	1,937,899	4,629,695
2014	11	69,948	1,231,929	408,854	698,777	2,010,268	236,264	151,133	15,893	1,994,374	4,807,172
2014	12	76,576	1,330,089	438,408	748,088	2,213,982	289,765	159,618	17,468	2,196,514	5,256,525
		905,159	14,502,129	4,605,785	8,217,897	25,791,171	3,752,598	1,804,249	206,831	25,584,340	59,578,987

+ 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
2015	1	-	-	-	-	1,468	598	-	-	1,468	2,066
2015	2	-	-	-	-	317	33	-	-	317	350
2015	3	-	-	-	-	213	96	-	-	213	309
2015	4	-	-	-	-	106	62	-	-	106	168
2015	5	-	-	-	-	-	-	-	-	-	-
2015	6	-	-	-	-	163	227	-	-	163	390
2014	7	-	-	-	-	464	375	-	-	464	839
2014	8	-	-	-	-	584	51	-	-	584	635
2014	9	-	-	-	-	270	108	-	-	270	378
2014	10	-	-	-	-	182	98	-	-	182	280
2014	11	-	-	-	-	1,267	271	-	-	1,267	1,538
2014	12	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	5,033	1,919	-	-	5,033	6,953

PacifiCorp
Washington Expedited Rate Filing - June 2015
JAM INPUT TEMPLATE
ENERGY

= equals

		NORMALIZED LOADS SERVED FROM COMPANY RESOURCES (NPC) - Prior to Temperature Adjustment									
		Non-FERC							FERC		
Year	Month	CA	OR	WA	E. WY	UT	ID	W. WY	UT	UT	Total
2015	1	78,850	1,330,168	435,798	727,259	2,210,869	288,048	164,695	17,279	2,193,590	5,235,688
2015	2	66,109	1,113,925	336,788	628,475	1,895,630	256,301	142,250	14,441	1,881,190	4,439,479
2015	3	66,805	1,180,650	345,175	666,037	1,996,129	274,197	157,486	16,263	1,979,866	4,686,480
2015	4	67,502	1,130,466	336,789	628,316	1,913,594	301,341	147,818	16,280	1,897,314	4,525,826
2015	5	75,809	1,100,722	335,677	654,924	2,007,923	304,306	147,997	16,794	1,991,129	4,627,358
2015	6	79,831	1,223,088	404,709	656,955	2,355,397	445,442	147,483	13,132	2,342,266	5,312,905
2014	7	94,822	1,311,123	422,078	723,413	2,696,357	496,065	156,005	23,689	2,672,669	5,899,864
2014	8	91,482	1,276,793	408,412	708,598	2,400,794	310,976	140,604	20,590	2,380,204	5,337,659
2014	9	71,727	1,144,210	365,736	672,590	2,139,717	287,375	144,114	18,808	2,120,909	4,825,469
2014	10	65,697	1,128,967	367,362	704,464	1,954,276	264,163	145,046	16,195	1,938,081	4,629,975
2014	11	69,948	1,231,929	408,854	698,777	2,011,534	236,535	151,133	15,893	1,995,641	4,808,710
2014	12	76,576	1,330,089	438,408	748,088	2,213,982	289,765	159,618	17,468	2,196,514	5,256,525
		905,159	14,502,129	4,605,785	8,217,897	25,796,204	3,754,517	1,804,249	206,831	25,589,374	59,585,940

+ plus

		Temperature Adjustment for Energy									
		Non-FERC							FERC		
Year	Month	CA	OR	WA	E. WY	UT	ID	W. WY	UT	UT	Total
2015	1	1,426	40,934	18,100	3,154	22,492	3,691	330		22,492	90,128
2015	2	3,323	78,437	32,263	6,965	58,379	8,700	721		58,379	188,788
2015	3	3,768	62,464	25,807	8,308	26,184	5,848	874		26,184	133,053
2015	4	704	7,998	7,446	3,318	12,963	3,537	332		12,963	36,297
2015	5	272	7,601	(17,779)	(3,119)	29,203	7,788	(219)		29,203	26,546
2015	6	(1,941)	(106,284)	(61,888)	(5,755)	(178,872)	(45,237)	(159)		(178,872)	(400,137)
2014	7	(2,190)	(80,462)	(44,298)	122	(89,727)	(26,161)	12		(89,727)	(242,704)
2014	8	(1,204)	(56,018)	(26,315)	7,829	122,991	17,243	334		122,991	64,860
2014	9	(1,025)	(27,835)	(2,075)	1,239	(45,092)	(8,204)	146		(45,092)	(82,846)
2014	10	1,446	27,809	17,478	7,635	24,744	268	1,116		24,744	80,496
2014	11	3,025	6,928	(2,621)	(7,644)	1,665	(1,328)	(1,161)		1,665	(1,136)
2014	12	6,664	71,712	28,219	4,135	40,095	5,866	620		40,095	157,310
		14,267	33,283	(25,661)	28,989	25,024	(28,190)	2,944	-	25,024	50,656

= equals

		NORMALIZED LOADS FOR JURISDICTIONAL ALLOCATION (MWH)									
		Non-FERC							FERC		
Year	Month	CA	OR	WA	E. WY	UT	ID	W. WY	UT	UT	Total
2015	1	80,276	1,371,102	453,899	730,413	2,233,362	291,739	165,025	17,279	2,216,083	5,325,816
2015	2	69,432	1,192,362	369,051	635,440	1,954,010	265,001	142,971	14,441	1,939,569	4,628,267
2015	3	70,573	1,243,114	370,982	674,345	2,022,313	279,845	158,360	16,263	2,006,050	4,819,533
2015	4	68,206	1,138,464	344,235	631,634	1,926,556	304,877	148,150	16,280	1,910,277	4,562,124
2015	5	76,081	1,108,323	317,898	654,605	2,037,126	312,094	147,778	16,794	2,020,332	4,653,905
2015	6	77,889	1,116,804	342,821	651,200	2,176,525	400,205	147,324	13,132	2,163,394	4,912,769
2014	7	92,632	1,230,661	377,780	723,535	2,606,630	469,904	156,017	23,689	2,582,942	5,657,160
2014	8	90,278	1,220,775	382,097	716,428	2,523,785	328,219	140,938	20,590	2,503,196	5,402,519
2014	9	70,702	1,116,375	363,661	673,830	2,094,625	279,172	144,260	18,808	2,075,817	4,742,624
2014	10	67,143	1,156,775	384,840	712,099	1,979,020	264,431	146,162	16,195	1,962,825	4,710,471
2014	11	72,973	1,238,857	406,233	691,133	2,013,199	235,207	149,971	15,893	1,997,306	4,807,574
2014	12	83,240	1,401,800	466,627	752,223	2,254,076	295,631	160,238	17,468	2,236,609	5,413,835
		919,426	14,535,412	4,580,124	8,246,886	25,821,228	3,726,327	1,807,193	206,831	25,614,398	59,636,596

SE Factor	1.5417%	24.3733%	7.6801%	13.8286%		6.2484%	3.0303%	0.3468%	42.9508%	100.0000%
CAEW Factor	4.5891%	72.5502%	22.8607%	0.0000%		0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
CAEE Factor	0.0000%	0.0000%	0.0000%	20.8246%		9.4095%	4.5634%	0.5223%	64.6802%	100.0000%

PacifiCorp
 Washington Expedited Rate Filing - June 2015
 JAM INPUT TEMPLATE
 WEST CONTROL AREA COINCIDENT PEAKS

			= equals										
			LOADS FOR JURISDICTIONAL ALLOCATION (CP) - Prior to Temperature Adjustment										
			Non-FERC							FERC			
Month	Day	Time	CA	OR	WA	E. WY	UT	ID	W. WY	UT	NET UT	Total	
Jan-15	21	8	149	2,294	715	1,022	3,539	428	225	28	3,511	8,372	
Feb-15	23	8	135	2,322	693	982	3,344	431	216	26	3,318	8,123	
Mar-15	4	8	131	2,298	683	988	3,323	429	230	27	3,296	8,082	
Apr-15	15	8	129	2,144	588	843	3,245	458	203	29	3,216	7,610	
May-15	29	17	118	1,947	638	936	3,297	457	192	30	3,267	7,585	
Jun-15	30	17	152	2,474	833	1,086	5,244	691	219	18	5,225	10,699	
Jul-14	16	17	151	2,523	811	1,080	5,073	630	214	48	5,024	10,483	
Aug-14	4	17	140	2,346	803	1,054	4,623	533	211	45	4,578	9,711	
Sep-14	15	18	105	2,081	617	1,017	4,376	470	208	43	4,334	8,875	
Oct-14	27	8	121	1,882	596	1,046	2,995	412	203	24	2,971	7,256	
Nov-14	17	8	131	2,532	813	1,043	3,456	391	219	28	3,429	8,585	
Dec-14	31	9	153	2,571	772	1,081	3,594	439	225	28	3,566	8,835	
			1,617	27,415	8,563	12,177	46,108	5,769	2,567	374	45,734.71	104,216	
			+ plus										
			Adjustment for Coincident System Peaks Temperature Adjustment										
			Non-FERC							FERC			
Month	Day	Time	CA	OR	WA	E. WY	UT	ID	W. WY	UT	NET UT	Total	
Jan-15	21	8	6	129	52	2	47	5	0	-	47	240	
Feb-15	23	8	9	260	93	(6)	94	15	(1)	-	94	465	
Mar-15	4	8	7	52	17	5	25	(4)	0	-	25	104	
Apr-15	15	8	1	5	13	(1)	33	39	(0)	-	33	90	
May-15	29	17	(1)	(31)	(54)	(1)	99	41	(0)	-	99	54	
Jun-15	30	17	(4)	(278)	(127)	6	(499)	(50)	0	-	(499)	(952)	
Jul-14	16	17	(0)	(14)	(59)	1	(35)	(63)	0	-	(35)	(171)	
Aug-14	4	17	(2)	(62)	(75)	10	82	(36)	0	-	82	(83)	
Sep-14	15	18	(1)	(4)	(16)	(1)	(218)	(94)	(0)	-	(218)	(333)	
Oct-14	27	8	9	178	122	28	185	(8)	4	-	185	518	
Nov-14	17	8	8	(12)	(62)	(17)	(19)	2	(3)	-	(19)	(102)	
Dec-14	31	9	(5)	(131)	(19)	7	126	8	1	-	126	(13)	
			29	93	(115)	33	(80)	(144)	3	-	(80)	(181)	
			= equals										
			NORMALIZED LOADS FOR JURISDICTIONAL ALLOCATION (CP)										
			Non-FERC							FERC			
Month	Day	Time	CA	OR	WA	E. WY	UT	ID	W. WY	UT	NET UT	Total	
Jan-15	21	8	155	2,423	767	1,024	3,585	433	226	28	3,557	8,612	
Feb-15	23	8	144	2,582	787	975	3,438	446	216	26	3,412	8,589	
Mar-15	4	8	139	2,350	700	993	3,348	425	230	27	3,321	8,186	
Apr-15	15	8	131	2,150	601	842	3,277	497	203	29	3,249	7,701	
May-15	29	17	117	1,916	584	935	3,397	498	192	30	3,367	7,639	
Jun-15	30	17	148	2,196	706	1,092	4,745	641	219	18	4,726	9,747	
Jul-14	16	17	151	2,509	752	1,081	5,038	567	214	48	4,989	10,312	
Aug-14	4	17	139	2,285	728	1,064	4,705	497	212	45	4,660	9,628	
Sep-14	15	18	105	2,077	601	1,016	4,158	376	208	43	4,115	8,542	
Oct-14	27	8	131	2,060	718	1,074	3,180	404	207	24	3,156	7,774	
Nov-14	17	8	139	2,521	752	1,026	3,437	393	216	28	3,410	8,483	
Dec-14	31	9	148	2,440	753	1,088	3,720	447	226	28	3,692	8,822	
			1,645	27,509	8,448	12,210	46,028	5,625	2,569	374	45,654	104,035	
CACW			4.3754%	73.1580%	22.4665%	0.0000%		0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	
CACE			0.0000%	0.0000%	0.0000%	18.3798%		8.4674%	3.8677%	0.5626%	68.7225%	100.0000%	
CAGW			4.4289%	73.0061%	22.5651%	0.0000%		0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	
CAGE			0.0000%	0.0000%	0.0000%	18.9910%		8.7029%	4.0417%	0.5525%	67.7119%	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)	25,079,484,923	498,959,779	5,893,742,663	1,668,991,511	3,112,629,845	11,662,572,560	1,493,345,850	657,467,535	71,775,280		
SO	100.0000%	1.9895%	23.5003%	6.6548%	12.4111%	46.5822%	5.9545%	2.6215%	0.2862%		
SYSTEM OVERHEAD FACTOR (SO)											
GROSS PLANT :											
PRODUCTION PLANT	11,854,087,962	151,754,482	2,501,593,247	773,215,821	1,600,511,802	5,706,990,467	733,442,328	340,817,992	46,561,843	0	0
Washington Expedited Rate Filing - June 2015	5,424,154,086	62,132,851	1,024,200,019	316,575,056	763,697,105	2,722,846,758	349,986,256	162,526,886	22,217,155	0	0
DISTRIBUTION PLANT	6,184,086,273	247,861,321	1,864,645,969	442,801,614	555,922,592	2,629,829,808	309,074,807	113,753,143	0	0	0
GENERAL PLANT	1,421,455,940	27,117,456	308,409,985	83,759,843	199,573,634	655,974,947	100,239,671	43,083,630	3,296,776	0	0
INTANGIBLE PLANT	590,555,883	22,824,277	324,086,554	94,867,752	71,727,361	263,159,482	38,425,123	14,128,920	1,516,415	0	0
TOTAL GROSS PLANT	25,714,343,144	511,590,367	6,042,935,764	1,711,240,085	3,191,422,493	11,978,303,462	1,531,148,184	674,110,570	73,592,189	0	0
GPS											
GROSS PLANT-SYSTEM FACTOR	100.0000%	1.9895%	23.5003%	6.6548%	12.4111%	46.5822%	5.9545%	2.6215%	0.2862%	0.0000%	0.0000%
ACCUMULATED DEPRECIATION AND AMORTIZATION											
PRODUCTION PLANT	(3,828,146,069)	(56,248,888)	(927,216,429)	(286,588,254)	(485,454,894)	(1,732,548,195)	(222,595,042)	(103,803,042)	(14,189,740)	497,504	0
TRANSMISSION PLANT	(1,433,994,744)	(23,890,962)	(393,655,196)	(121,676,080)	(169,932,004)	(605,869,863)	(77,872,355)	(96,164,643)	(4,943,641)	0	0
DISTRIBUTION PLANT	(2,482,223,190)	(115,583,877)	(905,071,014)	(208,440,646)	(216,000,509)	(856,038,246)	(131,548,853)	(47,540,044)	0	0	0
GENERAL PLANT	(588,995,085)	(9,007,792)	(112,267,210)	(36,105,127)	(89,928,978)	(280,013,356)	(42,224,508)	(18,889,100)	(1,561,033)	0	0
INTANGIBLE PLANT	(622,967,243)	(12,782,488)	(173,016,158)	(48,930,129)	(51,086,289)	(200,427,157)	(25,678,195)	(10,018,570)	(1,028,259)	0	0
	(8,857,328,331)	(217,504,005)	(2,511,226,007)	(701,740,236)	(1,012,400,775)	(3,676,897,788)	(499,918,953)	(216,415,400)	(21,722,672)	497,504	0
NET PLANT	16,857,014,813	294,086,362	3,531,709,787	1,009,499,850	2,179,021,718	8,301,405,674	1,031,229,231	457,695,171	51,869,517	497,504	0
SNP											
SYSTEM NET PLANT FACTOR (SNP)	100.0000%	1.7446%	20.9510%	5.9886%	12.9265%	48.2460%	6.1175%	2.7152%	0.3077%	0.0030%	0.0000%
DISTRIBUTION :											
DISTRIBUTION PLANT - PACIFIC	\$ 3,131,331,515	\$ 247,961,321	\$ 1,864,645,969	\$ 442,801,614	\$ 555,922,592	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
LESS ACCUMULATED DEPRECIATION	(1,445,036,046)	(115,583,877)	(905,071,014)	(208,440,646)	(216,000,509)	0	0	0	0	0	0
	1,686,295,470	132,377,444	979,574,975	234,360,968	339,922,083	0	0	0	0	0	0
DNPDP	100.0000%	7.8506%	58.0924%	13.8985%	20.1586%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
DIVISION NET PLANT DISTRIBUTION PACIFIC											
DISTRIBUTION PLANT - UTAH	\$ 3,052,757,758	\$ 0	\$ 0	\$ 0	\$ 0	\$ 2,629,929,808	\$ 309,074,807	\$ 113,753,143	\$ 0	\$ 0	\$ 0
LESS ACCUMULATED DEPRECIATION	(1,037,127,144)	0	0	0	0	(858,038,246)	(131,548,853)	(47,540,044)	0	0	0
	2,015,630,613	0	0	0	0	1,771,891,562	177,525,953	66,213,098	0	0	0
DNPDU	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	87.9076%	8.8075%	3.2850%	0.0000%	0.0000%	0.0000%
DIVISION NET PLANT DISTRIBUTION UTAH											
TOTAL NET DISTRIBUTION PLANT	3,701,866,083	132,377,444	979,574,975	234,360,968	339,922,083	1,771,891,562	177,525,953	66,213,098	0	0	0
DNPD & SNPD											
SYSTEM NET PLANT DISTRIBUTION	100.0000%	3.5760%	26.4617%	6.3309%	9.1825%	47.8648%	4.7956%	1.7886%	0.0000%	0.0000%	0.0000%

Jim Bridger Plant Allocation:
West Control Area
East Control Area

59.43%
0.57%

TOTAL

	California	Oregon	Washington	Wyo-PP&L	Utah	Idaho-UP&L	Wyo-UP&L	FERC	OTHER	NON-UTILITY
JBG	4.4037%	72.5918%	22.4370%	0.1078%	0.3842%	0.0464%	0.0229%	0.0031%		
JBE	4.5631%	72.1385%	22.7309%	0.1182%	0.3870%	0.0534%	0.0259%	0.0030%		
JBG	89,327,261	64,844,272	20,042,361	96,265	343,231	44,115	20,487	2,801		
DGU	0	0	0	0	0	0	0	0		
CAGW	1,312,900,354	958,487,189	296,256,653	0	0	0	0	0		
CAGE	4,018,571,768	0	0	763,166,775	2,721,053,087	548,732,891	162,416,836	22,202,169		
SG	3,354,703	859,558	276,042	424,064	1,452,430	189,249	89,583	12,185		
TOTAL	5,424,154,086	1,024,200,019	316,575,056	763,687,105	2,722,848,758	349,966,256	162,526,886	22,217,155		

TRANSMISSION:
TRANSMISSION PLANT

LESS ACCUMULATED DEPRECIATION

DGP	0	0	0	0	0	0	0	0		
JBG	(46,565,210)	(33,802,526)	(10,447,838)	(50,182)	(178,922)	(22,997)	(10,680)	(1,460)		
CAGW	(492,536,892)	(359,583,377)	(111,141,659)	0	0	0	0	0		
CAGE	(893,838,418)	0	0	(169,748,812)	(605,235,376)	(77,789,699)	(36,125,872)	(4,938,359)		
SG	(1,052,225)	(269,293)	(86,583)	(133,010)	(455,564)	(59,359)	(28,082)	(3,822)		
TOTAL	(1,433,994,744)	(393,655,196)	(121,876,080)	(169,932,004)	(605,869,863)	(77,872,355)	(36,164,643)	(4,943,641)		

TOTAL NET TRANSMISSION PLANT

SNPT	3,990,159,341	630,544,823	194,698,977	593,755,100	2,116,878,896	272,083,901	126,362,243	17,273,514		
------	---------------	-------------	-------------	-------------	---------------	-------------	-------------	------------	--	--

SYSTEM NET PLANT TRANSMISSION

WRG	100.0000%	15.8025%	4.8945%	14.8805%	53.0550%	6.8191%	3.1668%	0.4329%		
WRE	100.0000%	15.7040%	4.9483%	16.3170%	50.6797%	7.3728%	3.5756%	0.4082%		

Total Electric Billings

CN	1,942,501	588,095	133,715	128,814	952,640	76,129	16,223	0		
----	-----------	---------	---------	---------	---------	--------	--------	---	--	--

Customer System factor - CN

	2.4136%	30.2751%	6.8837%	6.6513%	48.0419%	3.9191%	0.8351%	0.0000%		
--	---------	----------	---------	---------	----------	---------	---------	---------	--	--

CIAC

Contributions in Aid of Construction

	Customer Adv. Received	Factor %
Oregon	26.5	26.4617%
Washington - Other	6.3	6.3309%
Washington - SWIFT	-	0.0000%
Idaho - PPL	-	0.0000%
Idaho - UPL	4.8	4.7956%
Montana	-	0.0000%
Wyoming FPL	9.2	9.1825%
Wyoming UPL	1.8	1.7886%
California	3.6	3.5760%
Utah	47.9	47.8648%
Total	100	100.0000%

PacificCorp
Washington Expedited Rate Filing - June 2015

	TOTAL	California	Oregon	Washington	Wyco-P&L	Utah	Idaho-UP&L	Wyco-UP&L	FERC	OTHER	NON-UTILITY
Account 904 Balance	9,448,423	341,163	3,637,659	1,334,898	600,077	3,179,395	355,040	191	0	0	0
BADDEBT	100.0000%	3.6108%	38.5002%	14.1265%	6.3511%	33.6500%	3.7577%	0.0020%	0.0000%	0.0000%	0.0000%
Account 182.22											
Pre-merger	17,094,202	757,078	12,479,808	3,857,316	0	0	0	0	0	0	0
(108) CAGW	(8,434,030)	(373,531)	(6,157,355)	(1,903,143)	0	0	0	0	0	0	0
Post-merger	3,485,613	154,373	2,544,710	786,530	0	0	0	0	0	0	0
(108) CAGW	(240,609)	(10,656)	(175,659)	(54,294)	0	0	0	0	0	0	0
(107) CAGW	1,776,549	78,789	1,298,449	401,331	0	0	0	0	0	0	0
(120) CAEW	1,975,759	90,670	1,433,418	451,671	0	0	0	0	0	0	0
(228) CAGW	7,220,849	319,801	5,271,659	1,629,388	0	0	0	0	0	0	0
(228) CAGW	1,472,376	65,209	1,074,924	332,242	0	0	0	0	0	0	0
(228) SNPP	3,531,000	156,383	2,577,845	796,772	0	0	0	0	0	0	0
(228) CAEW	1,743,025	79,989	1,264,569	398,467	0	0	0	0	0	0	0
Total Acct 182.22	29,626,734	1,316,086	21,612,387	6,686,281	0	0	0	0	0	0	0
Revised Study	112,680	4,980	82,263	25,426	0	0	0	0	0	0	0
(228) CAEW	941,950	43,227	683,387	215,336	0	0	0	0	0	0	0
December 1993 Adj.	1,054,630	48,218	785,650	240,762	0	0	0	0	0	0	0
Adjusted Acct 182.22	30,681,364	1,366,303	22,378,017	6,937,043	0	0	0	0	0	0	0
TROJP	100.0000%	4.4532%	72.5366%	22.6100%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Trojan Plant Allocator											
Account 228.42											
Plant - Premerger	7,220,849	319,801	5,271,659	1,629,388	0	0	0	0	0	0	0
- Postmerger	1,472,376	65,209	1,074,924	332,242	0	0	0	0	0	0	0
Storage Facility	1,743,025	79,989	1,264,569	398,467	0	0	0	0	0	0	0
Transition Costs	3,531,000	156,383	2,577,845	796,772	0	0	0	0	0	0	0
SNPP	1,743,025	79,989	1,264,569	398,467	0	0	0	0	0	0	0
Total Acct 228.42	13,967,250	621,383	10,188,997	3,156,870	0	0	0	0	0	0	0
Transition Costs	112,680	4,980	82,263	25,426	0	0	0	0	0	0	0
Storage Facility	941,950	43,227	683,387	215,336	0	0	0	0	0	0	0
December 1993 Adj.	1,054,630	48,218	785,650	240,762	0	0	0	0	0	0	0
Adjusted Acct 228.42	15,021,880	669,601	10,954,647	3,397,632	0	0	0	0	0	0	0
TROJD	100.0000%	4.4575%	72.9246%	22.6179%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
DIEXP.											
Pre-Merger - PPL	(1,056,402)	(60,285)	(417,111)	(226,745)	(260,185)	(90,066)	0	0	0	0	0
Prcd / Hydro	(699,861)	(26,621)	(376,521)	(102,071)	(164,842)	(29,800)	0	0	0	0	0
Transmission	(3,922,740)	(223,775)	(2,577,335)	(855,880)	(765,750)	0	0	0	0	0	0
Distribution	54,047	65	34,496	85	12,227	6,994	6	157	17	0	0
General	721	12	187	57	101	297	41	24	2	0	0
Mining	3,387,251	0	0	0	0	0	0	0	0	0	0
Mailin	(386)	0	(39)	(349)	0	0	0	0	0	0	0
Non Utility	(2,237,372)	(310,620)	(3,336,323)	(686,903)	(1,178,448)	(112,575)	47	181	19	0	3,387,251
Total PPL											

PacificCorp
Washington Expedited Rate Filing - June 2015

	TOTAL	California	Oregon	Washington	Wyco-PP&L	Utah	Idaho-UP&L	Wyco-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	(2,085,110)	0	0	0	0	(1,700,957)	(287,599)	(62,917)	(12,647)	0	0
Distribution	(5,457,860)	15	134	31	30	(4,681,868)	(536,029)	(240,273)	0	0	0
General	(59,061)	(539)	(349)	(1,669)	(324)	(88,257)	21,820	9,908	349	0	0
Mining	1,919	32	466	152	269	791	109	63	7	0	0
Total UPL	(12,421,380)	(492)	281	(1,486)	(25)	(10,186,954)	(1,590,929)	(593,259)	(48,617)	0	0
Post-Merger (Whittags beginning 2006 and forward except for WCA which is 2007 and forward)											
Prod / Other Prod	22,041,634	372,693	6,013,248	1,919,172	2,759,679	9,109,628	1,157,513	630,019	80,682	0	0
Cholla Unit 4	3,422,708	57,585	973,127	0	442,538	1,360,837	191,116	100,392	12,175	0	294,938
Gadsby Unit 4, 5 & 6	1,485,964	23,515	374,158	0	155,202	665,807	65,398	27,991	6,837	0	127,356
Hydro-PP&L	77,410	(631)	3,732	9,340	3,053	47,208	9,102	4,933	673	0	0
Hydro-JPL	309,559	5,214	85,691	26,009	38,973	128,143	15,816	8,580	1,133	0	0
Transmission	13,008,951	184,063	3,876,777	1,066,791	1,709,461	5,212,894	566,921	343,357	48,697	0	0
Distribution	87,154,330	2,855,544	24,981,569	5,828,589	6,355,775	41,301,473	4,318,893	1,511,951	0	0	156
General / Intangibles	3,104,242	3,104,242	837,050	26,411	537,549	1,313,022	203,416	112,613	16,168	0	(1,809)
Mining	(979,619)	(6,749)	(382,296)	(32,229)	(172,141)	(940,946)	(18,572)	(21,211)	(3,475)	0	0
WCA - CAEE 2007+	7,798,227	107,703	2,028,405	0	1,100,841	3,264,910	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	28,197,740	15,899,571	2,071,777	0	48,700,007
WCA - CAGW 2007+	50,474,433	867,789	13,963,087	11,222,486	6,374,172	20,899,748	2,585,361	1,409,898	186,894	0	(7,125,002)
WCA CAGW 2007+ - Marrongo	0	0	0	0	0	0	0	0	0	0	0
WCA CAGW 2007+ - Chorroho	0	0	0	0	0	0	0	0	0	0	0
WCA - General 2007+	23,000,572	556,083	7,031,086	2,028,988	2,756,159	8,726,628	1,269,523	545,788	32,115	0	54,232
WCA - JRG 2007+	16,198,410	291,155	4,501,126	3,398,213	2,054,760	6,825,260	817,511	456,101	60,206	0	(2,205,642)
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	787,409,056	15,103,064	215,054,452	25,493,720	94,819,956	333,076,941	38,729,977	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%	27.3960%	3.2100%	12.1179%	41.7699%	4.9355%	2.6509%	0.3225%	0.0000%	5.6810%
DITBAL:											
Pre-Merger - PPL											
Prod / Hydro	44,099,667	1,565,460	24,462,895	6,299,883	10,895,186	1,686,304	0	0	0	0	0
Transmission	18,014,357	688,298	9,803,659	2,669,462	4,047,326	765,593	0	0	0	0	0
Distribution	23,080,323	2,541,074	12,666,395	4,041,924	3,698,031	0	0	0	0	0	0
General	(356,507)	330	(233,679)	469	(84,284)	(40,339)	61	(950)	(119)	0	0
Mining	3,389	55	858	284	479	1,410	203	110	12	0	0
Malin	329,876	0	0	0	0	0	0	0	0	0	329,876
Non Utility	67,162	0	0	0	0	0	0	0	0	0	67,162
Total PPL	85,216,265	4,795,216	46,702,987	13,032,010	17,895,737	2,432,861	284	(840)	(106)	0	397,038
Pre-Merger - UPL											
Prod / Hydro	67,237,238	0	0	0	0	52,799,363	10,427,908	3,530,311	479,657	0	0
Transmission	42,190,313	0	0	0	0	35,552,988	4,823,430	1,568,220	215,696	0	0
Distribution	31,733,704	0	0	0	0	25,864,878	4,274,813	1,594,014	0	0	0
General	(720,114)	182	(76,741)	735	(31,898)	(261,129)	(243,829)	(101,593)	(3,882)	0	0
Mining	(52,217)	(783)	(12,738)	(3,949)	(7,250)	(22,431)	(3,281)	(1,592)	(185)	0	0
Total UPL	140,388,925	(601)	(91,479)	(3,214)	(39,148)	113,933,649	16,279,042	6,619,389	691,287	0	0

PacificCorp
Washington Expedited Rate Filing - June 2015

	TOTAL	California	Oregon	Washington	Wyco-PP&L	Utah	Idaho-UP&L	Wyco-UP&L	FERC	OTHER	NON-UTILITY
Post-Merger (Vintages beginning 2005 and forward except for WCA which is 2007 and forward)											
Prod / Other Prod	483,551,668	8,770,761	139,030,032	38,734,245	61,395,138	196,676,420	26,159,650	11,046,003	1,739,023	0	0
Cholla Unit 4	26,547,977	339,090	5,808,881	0	3,221,816	10,673,695	1,110,576	1,011,523	83,220	0	4,399,077
Gadsby Unit 4, 5 & 8	5,279,691	84,616	1,345,785	0	659,365	2,298,310	302,438	140,480	20,925	0	427,774
Hydro-PP&L	40,176,890	774,631	11,990,023	3,351,386	5,108,361	15,940,785	2,077,105	854,420	128,601	0	0
Hydro-UP&L	12,182,255	249,065	3,651,593	1,090,590	1,497,034	4,807,384	626,478	253,670	36,473	0	0
Transmission	270,360,795	5,122,904	79,209,249	21,763,851	33,733,884	109,416,937	14,489,148	5,739,412	888,813	0	0
Distribution	629,857,132	30,930,095	238,187,870	52,378,895	65,039,879	388,798,411	41,387,969	13,149,520	0	0	6,685
General Intangibles	79,513,493	1,878,993	25,287,987	6,095,810	9,769,863	30,218,831	4,462,435	1,985,398	142,493	0	0
Mining	2,731,072	46,375	862,417	202,123	416,084	990,637	148,048	55,211	10,175	0	0
WCA - CAEE 2007+	12,401,906	183,311	3,180,446	0	1,801,998	5,092,033	711,812	399,095	43,954	0	990,239
WCA - CAGE 2007+	1,821,649,842	28,493,204	427,360,304	0	209,141,375	681,713,232	90,152,759	45,278,147	6,155,984	0	135,354,819
WCA - CAGW 2007+ -Manrange	374,795,315	6,237,392	102,466,793	81,277,122	48,984,179	158,721,099	21,092,403	10,262,228	1,452,376	0	(95,898,470)
WCA CAGW 2007+ -Goodhue	0	0	0	0	0	0	0	0	0	0	0
WCA - General 2007+	141,877,425	3,185,930	40,298,562	9,573,215	17,111,162	58,765,567	7,844,467	3,573,461	356,155	0	1,166,889
WCA - JBG 2007+	90,689,229	1,509,207	24,359,549	19,372,286	11,896,988	38,809,445	5,076,043	2,575,295	350,659	0	(13,050,240)
OREGON EXTRA BOOK DEPR	(36,392,623)	0	(36,392,623)	0	0	0	0	0	0	0	0
Non Utility	(1,472,679)	0	0	0	0	0	0	0	0	0	(1,472,679)
Total Post Merger	3,853,949,587	85,803,670	1,066,614,764	233,759,463	469,761,120	1,702,918,799	215,621,426	96,034,359	11,409,848	0	72,026,119
Total Deferred Taxes	4,179,554,777	90,596,285	1,113,228,272	246,785,279	487,578,709	1,819,285,409	234,900,732	102,652,908	12,101,029	0	72,423,157

	Percentage of Total (DITBAL)	California	Oregon	Washington	Wyco-PP&L	Utah	Idaho-UP&L	Wyco-UP&L	FERC	OTHER	NON-UTILITY
Percentage of Total (DITBAL)	100.0000%	2.1677%	26.6350%	5.9047%	11.6656%	43.5282%	5.6202%	2.4561%	0.2895%	0.0000%	1.7328%

TAXDEPR

	Total Schedule M Differences (PowerTax)	California	Oregon	Washington	Wyco-PP&L	Utah	Idaho-UP&L	Wyco-UP&L	FERC	OTHER	NON-UTILITY
Total Schedule M Differences (PowerTax)	1,036,294,191	20,385,095	266,310,634	46,840,562	123,616,800	458,716,248	59,176,900	26,504,618	3,125,830	0	31,615,506
Total	1,036,294,191	20,385,095	266,310,634	46,840,562	123,616,800	458,716,248	59,176,900	26,504,618	3,125,830	0	31,615,506

TAXDEPR Factor

	Percentage of Total (DITBAL)	California	Oregon	Washington	Wyco-PP&L	Utah	Idaho-UP&L	Wyco-UP&L	FERC	OTHER	NON-UTILITY
TAXDEPR Factor	100.0000%	1.9671%	25.6984%	4.5200%	11.9287%	44.2653%	5.7104%	2.5576%	0.3016%	0.0000%	3.0508%

SCHMD

Depreciation Expense :	California	Oregon	Washington	Wyco-PP&L	Utah	Idaho-UP&L	Wyco-UP&L	FERC	OTHER	NON-UTILITY	
Acct 403.1	1,599,320	26,363,472	8,148,541	38,064,221	135,717,081	17,443,514	8,100,812	1,107,370	0	0	
Acct 403.2	0	0	0	0	0	0	0	0	0	0	
Acct 403.3	1,198,456	19,755,564	6,106,139	1,277,878	4,556,243	585,607	271,957	37,176	0	0	
Acct 403.4	1,761,635	29,039,099	8,975,536	16,386,857	58,426,950	7,509,529	3,487,444	476,729	0	0	
Acct 403.5	99,934,279	1,107,395	18,254,401	5,642,255	13,090,656	46,673,862	5,988,945	2,785,941	0	0	
Acct 403.6	136,179,096	7,182,620	47,473,725	12,350,596	14,345,119	45,614,440	5,839,706	3,372,901	0	0	
Acct 403.7&8	39,108,705	819,718	10,457,872	2,921,380	5,137,988	16,304,421	2,379,688	1,011,689	75,949	0	
Acct 403.9	0	0	0	0	0	0	0	0	0	0	
Acct 403.4	0	0	0	0	0	0	0	0	0	0	
Postmerger Hydro Step 1 Adjustment	0	0	0	0	0	0	0	0	0	0	
Total Depreciation Expense :	665,619,214	13,669,144	151,344,133	44,144,438	85,392,719	307,292,988	39,756,989	19,030,745	2,078,058	0	0

SCHMDEXP

	Percentage of Total (DITBAL)	California	Oregon	Washington	Wyco-PP&L	Utah	Idaho-UP&L	Wyco-UP&L	FERC	OTHER	NON-UTILITY
Percentage of Total (DITBAL)	100.0000%	2.0536%	22.7373%	6.6321%	13.2663%	46.1665%	5.9729%	2.8591%	0.3122%	0.0000%	0.0000%

PacifiCorp
Washington Expedited Rate Filing - June 2015
Historical Rate Base - AMA Method

Description of Account Summary:

	Jun-14	Jul-14	Aug-14	Sep-14	Oct-14	Nov-14	Dec-14	Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	Rate Base 12 ME Jun-15 AMA
Rate Base:														
Electric Plant in Service	1,684,761	1,686,430	1,689,491	1,698,705	1,701,882	1,705,605	1,713,888	1,713,791	1,719,962	1,726,004	1,732,034	1,735,609	1,738,202	1,711,240
Plant Held for Future Use	382	382	381	381	381	381	381	381	476	476	476	476	476	425
Misc Deferred Debits	11,631	11,504	11,413	11,302	11,232	11,102	11,016	11,690	11,495	11,265	11,094	5,849	5,693	10,635
Elec Plant Acq Adj	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Nuclear Fuel	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Prepayments	1,468	1,292	1,156	1,159	1,098	2,479	2,426	2,316	2,040	1,843	1,658	1,546	1,398	1,754
Fuel Stock	6,040	6,053	6,211	5,852	6,211	5,337	6,729	6,928	6,754	6,446	7,403	8,220	7,753	6,573
Material & Supplies	7,353	7,252	7,024	7,272	7,034	7,160	7,287	7,286	7,286	7,530	7,864	7,759	7,991	7,345
Working Capital	2,221	2,213	2,196	2,222	2,181	2,206	2,217	2,196	2,185	2,160	2,130	2,125	2,151	2,151
Weatherization Loans	1,922	1,922	1,921	1,921	1,921	1,921	1,920	1,920	1,920	1,920	1,920	1,919	1,919	1,841
Miscellaneous Rate Base	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Electric Plant	1,715,777	1,717,049	1,719,629	1,728,577	1,732,775	1,736,191	1,745,794	1,746,583	1,752,118	1,757,644	1,764,379	1,763,504	1,763,675	1,741,963
Rate Base Deductions:														
Accum Prov For Depr	(634,828)	(638,015)	(641,044)	(641,943)	(645,305)	(648,683)	(650,748)	(653,903)	(657,509)	(657,379)	(661,038)	(664,281)	(662,235)	(650,688)
Accum Prov For Amort	(48,203)	(49,575)	(49,968)	(50,200)	(50,501)	(50,666)	(51,030)	(51,195)	(51,397)	(51,963)	(52,196)	(52,538)	(52,922)	(51,042)
Accum Def Income Taxes	(246,615)	(246,268)	(247,025)	(248,987)	(248,985)	(249,987)	(260,437)	(260,121)	(260,044)	(259,959)	(260,393)	(260,899)	(259,069)	(254,567)
Unamortized ITC	(148)	(140)	(132)	(125)	(117)	(109)	(102)	(98)	(94)	(90)	(86)	(82)	(78)	(107)
Customer Adv for Const	27	27	27	27	27	27	19	19	27	27	27	27	27	25
Customer Service Deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Misc. Rate Base Deductions	(3,946)	(4,677)	(4,543)	(4,538)	(4,465)	(4,363)	(4,329)	(4,233)	(4,120)	(4,040)	(3,840)	(3,913)	(4,019)	(4,254)
Total Rate Base Deductions	(933,714)	(938,649)	(942,685)	(945,107)	(949,347)	(953,800)	(966,627)	(968,523)	(973,328)	(973,424)	(977,526)	(981,686)	(978,297)	(960,642)
Total Rate Base	782,064	778,400	776,944	783,470	783,428	782,391	779,167	777,060	778,790	784,220	786,853	781,817	785,379	781,321
Land and Land Rights														
DGP	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DGU	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SG	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAGW	404	404	404	404	404	404	404	404	404	404	404	404	404	404
CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
JBG	261	261	261	261	261	261	261	261	261	261	261	261	261	261
S	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Rate Base	664	664	664	664	664	664	664	664	664	664	664	664	664	664
Structures and Improvements														
DGP	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DGU	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SG	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAGW	14,971	14,971	14,992	14,962	14,992	14,992	14,992	14,992	15,046	15,047	15,046	15,065	15,065	15,012
CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
JBG	31,387	31,383	31,394	31,399	31,400	31,402	31,402	31,403	31,477	31,478	31,477	31,483	31,483	31,428
CAGE	46,358	46,354	46,368	46,391	46,392	46,393	46,394	46,395	46,523	46,524	46,523	46,548	46,548	46,440
Total Rate Base	96,716	96,706	96,727	96,752	96,776	96,777	96,776	96,777	97,016	97,029	97,026	97,106	97,106	96,880
Boiler Plant/Equipment														
DGP	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DGU	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SG	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAGW	27,441	27,670	27,799	27,892	27,999	27,992	27,965	27,968	27,958	27,969	27,989	28,007	27,910	27,907
CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
JBG	157,514	157,026	157,067	156,711	156,714	156,712	156,875	156,879	156,881	156,815	161,024	161,049	161,017	167,751
S	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Rate Base	184,956	184,696	184,866	184,603	184,713	184,704	184,830	184,837	184,839	184,804	189,014	189,057	188,927	185,659

Description of Account Summary:		Jun-14	Jul-14	Aug-14	Sep-14	Oct-14	Nov-14	Dec-14	Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	AMA Rate Base 12 ME Jun-15
314	Turbogenerator Units														
	P														
	DGP														
	DGU														
	P														
	SG														
	P	12,724	12,724	12,743	12,743	12,757	12,758	12,759	12,764	12,763	12,765	12,765	12,765	12,746	12,753
	CAGW														
	CAGE	45,645	45,226	45,432	45,251	45,272	45,272	45,285	45,286	45,297	45,291	45,291	44,770	44,770	45,240
	P														
	JBG														
	CAGE	58,389	57,949	58,175	57,984	58,029	58,031	58,044	58,049	58,061	58,055	58,055	57,535	57,516	57,993
315	Accessory Electric Equipment														
	P														
	DGP														
	DGU														
	P														
	SG														
	P	3,014	3,014	3,014	3,014	3,014	3,014	3,014	3,014	3,014	3,014	3,014	3,032	3,032	3,016
	CAGW														
	CAGE	13,554	13,554	13,619	13,612	13,614	13,637	13,643	13,643	13,643	13,644	13,646	13,647	13,647	13,625
	P														
	JBG														
	CAGE	16,588	16,568	16,633	16,626	16,628	16,651	16,657	16,656	16,657	16,657	16,660	16,678	16,678	16,641
316	Misc Power Plant Equipment														
	P														
	DGP														
	DGU														
	P														
	SG														
	P	72	72	72	72	72	72	72	72	72	72	72	72	72	72
	CAGW														
	CAGE	923	923	923	924	923	923	923	923	923	923	923	923	923	923
	P														
	JBG														
	CAGE	986	986	986	986	986	986	986	986	986	986	986	986	986	986
317	Steam Plant ARO														
	P														
	S														
SP	Unclassified Steam Plant - Account 300														
	P														
	CAGW														
	CAGE	581	578	377	634	1,305	1,043	1,354	1,156	948	703	905	1,119	1,038	911
	SG	581	578	377	634	1,305	1,043	1,354	1,156	948	703	905	1,119	1,038	911
Total Steam Production Plant		308,491	307,805	308,096	307,909	308,727	308,482	308,938	308,753	308,887	308,404	312,817	312,597	312,367	309,304
Summary of Steam Production Plant by Factor															
S	JBG	248,284	248,373	246,696	248,158	248,184	248,207	248,389	248,395	248,483	248,410	252,821	252,133	252,100	249,228
	JBE														
	SG	581	578	377	634	1,305	1,043	1,354	1,156	948	703	905	1,119	1,038	911
	CAGW	58,625	58,854	59,023	59,117	59,238	59,232	59,185	59,203	59,257	59,290	59,290	59,345	59,229	59,164
	CAGE														
	SSGCH														
Total Steam Production Plant by Factor		308,491	307,805	308,096	307,909	308,727	308,482	308,938	308,753	308,887	308,404	312,817	312,597	312,367	309,304
320	Land and Land Rights														
	P														
	DGP														
	SG														

Description of Account Summary:		Jun-14	Jul-14	Aug-14	Sep-14	Oct-14	Nov-14	Dec-14	Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	Rate Base 12 ME Jun-15 AMA
332	Reservoirs, Dams & Waterways														
	P														
	DGP														
	DGU														
	P	86,785	86,775	86,790	86,835	87,101	87,275	87,365	87,386	87,383	87,366	87,385	87,378	87,489	87,181
	CAGW														
	P														
	CAGE														
	P														
	CAGW														
	P														
	CAGE														
	P	86,785	86,775	86,790	86,835	87,101	87,275	87,365	87,386	87,383	87,366	87,385	87,378	87,489	87,181
333	Water Wheel, Turbines, & Generators														
	P														
	DGP														
	DGU														
	P	18,550	18,547	18,520	18,888	19,490	19,480	19,483	19,523	19,524	19,536	19,529	19,531	19,531	19,258
	CAGW														
	P														
	CAGE														
	P														
	CAGW														
	P														
	CAGE														
	P	18,550	18,547	18,520	18,888	19,490	19,480	19,483	19,523	19,524	19,536	19,529	19,531	19,531	19,258
334	Accessory Electric Equipment														
	P														
	DGP														
	DGU														
	P	14,617	14,613	14,614	14,614	14,567	14,688	14,721	14,737	14,802	14,827	14,828	14,828	14,828	14,714
	CAGW														
	P														
	CAGE														
	P														
	CAGW														
	P														
	CAGE														
	P	14,617	14,613	14,614	14,614	14,567	14,688	14,721	14,737	14,802	14,827	14,828	14,828	14,828	14,714
335	Misc. Power Plant Equipment														
	P														
	DGP														
	DGU														
	P	494	494	494	494	494	494	494	494	494	494	494	494	494	494
	CAGW														
	P														
	CAGE														
	P														
	CAGW														
	P														
	CAGE														
	P	494	494	494	494	494	494	494	494	494	494	494	494	494	494
336	Roads, Railroads & Bridges														
	P														
	DGP														
	DGU														
	P	4,048	4,048	4,127	4,132	4,129	4,129	4,129	4,129	4,133	4,133	4,133	4,133	4,133	4,120
	CAGW														
	P														
	CAGE														
	P														
	CAGW														
	P														
	CAGE														
	P	4,048	4,048	4,127	4,132	4,129	4,129	4,129	4,129	4,133	4,133	4,133	4,133	4,133	4,120
337	Hydro Plant ARO														
	P														
	S														
HP	Unclassified Hydro Plant - Acct 3000														
	P														
	DGU														
	P														
	CAGW														
	P														
	CAGE														
	P														
	CAGW														
	P														
	CAGE														
	P														

Description of Account Summary:	Jun-14	Jul-14	Aug-14	Sep-14	Oct-14	Nov-14	Dec-14	Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	12 ME, Jun-15
Total Hydraulic Plant	181,503	181,505	181,586	182,049	182,867	183,476	183,971	184,020	184,320	185,702	185,760	185,840	185,968	183,736
Summary of Hydraulic Plant by Factor														
S	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SG	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAGW	181,503	181,505	181,586	182,049	182,867	183,476	183,971	184,020	184,320	185,702	185,760	185,840	185,968	183,736
CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DGP	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DGU	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Hydraulic Plant by Factor	181,503	181,505	181,586	182,049	182,867	183,476	183,971	184,020	184,320	185,702	185,760	185,840	185,968	183,736
340 Land and Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-
S	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SG	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DGU	-	-	-	-	-	-	-	-	-	-	-	-	-	-
P	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DGU	-	-	-	-	-	-	-	-	-	-	-	-	-	-
P	635	635	635	635	635	635	635	635	635	635	635	635	635	635
P	-	-	-	-	-	-	-	-	-	-	-	-	-	-
P	-	-	-	-	-	-	-	-	-	-	-	-	-	-
P	-	-	-	-	-	-	-	-	-	-	-	-	-	-
P	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Hydraulic Plant by Factor	635	635	635	635	635	635	635	635	635	635	635	635	635	635
341 Structures and Improvements	-	-	-	-	-	-	-	-	-	-	-	-	-	-
P	-	-	-	-	-	-	-	-	-	-	-	-	-	-
P	-	-	-	-	-	-	-	-	-	-	-	-	-	-
P	12,955	12,955	12,955	12,955	12,955	12,955	12,955	12,955	12,955	12,952	12,979	12,979	12,979	12,959
P	-	-	-	-	-	-	-	-	-	-	-	-	-	-
P	-	-	-	-	-	-	-	-	-	-	-	-	-	-
P	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Hydraulic Plant by Factor	12,955	12,955	12,955	12,955	12,955	12,955	12,955	12,955	12,955	12,952	12,979	12,979	12,979	12,959
342 Fuel Holders, Producers & Accessories	-	-	-	-	-	-	-	-	-	-	-	-	-	-
P	-	-	-	-	-	-	-	-	-	-	-	-	-	-
P	-	-	-	-	-	-	-	-	-	-	-	-	-	-
P	366	366	366	366	366	366	366	366	366	366	366	366	366	366
P	-	-	-	-	-	-	-	-	-	-	-	-	-	-
P	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Hydraulic Plant by Factor	366	366	366	366	366	366	366	366	366	366	366	366	366	366
343 Prime Movers	-	-	-	-	-	-	-	-	-	-	-	-	-	-
P	-	-	-	-	-	-	-	-	-	-	-	-	-	-
P	-	-	-	-	-	-	-	-	-	-	-	-	-	-
P	215,614	215,673	215,346	215,315	215,311	215,466	215,720	215,729	215,691	215,695	215,728	215,728	217,264	215,653
P	-	-	-	-	-	-	-	-	-	-	-	-	-	-
P	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Hydraulic Plant by Factor	215,614	215,673	215,346	215,315	215,311	215,466	215,720	215,729	215,691	215,695	215,728	215,728	217,264	215,653
344 Generators	-	-	-	-	-	-	-	-	-	-	-	-	-	-
P	-	-	-	-	-	-	-	-	-	-	-	-	-	-
P	-	-	-	-	-	-	-	-	-	-	-	-	-	-
P	29,388	29,394	29,927	29,937	29,937	29,938	29,943	29,961	29,981	29,979	29,983	29,976	30,002	29,889
P	-	-	-	-	-	-	-	-	-	-	-	-	-	-
P	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Hydraulic Plant by Factor	29,388	29,394	29,927	29,937	29,937	29,938	29,943	29,961	29,981	29,979	29,983	29,976	30,002	29,889
345 Accessory Electric Plant	-	-	-	-	-	-	-	-	-	-	-	-	-	-
P	-	-	-	-	-	-	-	-	-	-	-	-	-	-
P	-	-	-	-	-	-	-	-	-	-	-	-	-	-
P	19,731	19,731	19,732	19,738	19,738	19,771	19,779	19,785	19,781	19,785	19,785	19,785	19,785	19,764
P	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Hydraulic Plant by Factor	19,731	19,731	19,732	19,738	19,738	19,771	19,779	19,785	19,781	19,785	19,785	19,785	19,785	19,764

Description of Account Summary:		Jun-14	Jul-14	Aug-14	Sep-14	Oct-14	Nov-14	Dec-14	Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	12 ME Jun-15
P	CAGE	19,731	19,731	19,732	19,738	19,771	19,779	19,779	19,785	19,781	19,781	19,785	19,785	19,785	19,764
346	Misc. Power Plant Equipment														
P	SG														
P	DGU														
P	CAGW	909	909	909	909	909	909	909	909	909	909	909	909	909	909
P	CAGE														
347	Other Production ARO														
P	S														
OP	Unclassified Other Prod Plant-Acct.300														
P	S														
P	SG														
P	CAGW														
P	CAGE														
Total Other Production Plant		279,599	279,663	279,870	279,856	280,040	280,308	280,308	280,360	280,315	280,318	280,385	280,378	281,941	280,176
Summary of Other Production Plant by Factor															
S															
DGU															
SG															
CAGW		279,599	279,663	279,870	279,856	280,040	280,308	280,308	280,360	280,315	280,318	280,385	280,378	281,941	280,176
CAGE															
SSGCT															
Total of Other Production Plant by Factor		279,599	279,663	279,870	279,856	280,040	280,308	280,308	280,360	280,315	280,318	280,385	280,378	281,941	280,176
Experimental Plant															
103	Experimental Plant														
Total Experimental Plant															
TOTAL PRODUCTION PLANT		769,592	769,972	769,813	769,813	771,446	773,217	773,217	773,133	773,323	774,424	778,962	778,815	780,276	773,216
350	Land and Land Rights														
T	DGP														
T	DGU														
T	CAGW	7,359	7,359	7,359	7,359	7,359	7,367	7,367	7,367	7,367	7,620	7,621	7,621	7,821	7,486
T	CAGE														
T	JBG	518	518	518	518	518	518	518	518	518	518	518	518	518	518
T	SG	8	8	8	8	8	8	8	8	8	8	8	8	8	8
		7,886	7,886	7,886	7,886	7,886	7,893	7,893	7,893	7,893	8,347	8,348	8,348	8,548	8,022
352	Structures and Improvements														
T	S														
T	DGP														
T	DGU														
T	CAGW	9,526	9,523	9,553	9,551	9,554	9,569	9,569	9,592	9,592	9,592	9,951	10,145	10,175	9,645
T	CAGE														
T	JBG	312	312	312	312	312	312	312	312	312	312	336	325	325	316
T	SG	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		9,839	9,836	9,866	9,863	9,866	9,881	9,881	9,905	9,905	9,905	9,987	10,471	10,501	9,961

Description of Account Summary:

	Jun-14	Jul-14	Aug-14	Sep-14	Oct-14	Nov-14	Dec-14	Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	AMA Rate Base 12 ME Jun-15
363 Station Equipment														
T DGP														
T DGU														
T CAGW	105,126	105,518	105,670	106,031	105,920	106,119	107,042	107,171	107,159	107,172	107,559	107,490	107,701	106,605
T CAGE														
T JBG	7,237	7,237	7,261	7,866	7,867	7,864	7,866	7,866	7,866	7,866	8,204	8,086	8,086	7,792
T SG	78	78	78	78	78	78	78	78	78	78	78	78	78	78
	112,441	112,833	113,009	113,975	113,865	114,061	114,985	115,115	115,103	115,116	115,842	115,654	115,865	114,476
364 Towers and Fixtures														
T DGP														
T DGU														
T CAGW	42,129	42,129	42,129	42,129	42,307	42,307	42,230	42,229	42,232	42,232	42,349	42,349	42,349	42,238
T CAGE														
T JBG	6,693	6,693	6,693	6,693	6,693	6,693	6,693	6,693	6,693	6,693	6,693	6,693	6,693	6,693
T SG	10	10	10	10	10	10	10	10	10	10	10	10	10	10
	48,832	48,832	48,832	48,832	49,010	49,010	48,933	48,932	48,935	48,935	49,052	49,052	49,052	48,942
365 Poles and Fixtures														
T DGP														
T DGU														
T CAGW	56,421	55,495	55,717	55,793	56,061	56,435	56,802	56,970	57,129	57,135	57,175	57,103	57,115	56,507
T CAGE														
T JBG	212	213	213	213	213	213	213	213	213	213	213	213	213	213
T SG	54	54	54	54	54	54	54	54	54	54	54	54	54	54
	56,688	55,763	55,985	56,061	56,228	56,702	57,069	57,238	57,388	57,403	57,443	57,371	57,383	56,774
366 Clearing and Grading														
T DGP														
T DGU														
T CAGW	68,088	68,127	68,220	68,313	68,627	68,730	68,872	68,914	68,939	68,957	69,027	69,100	69,199	68,713
T CAGE														
T JBG	4,509	4,509	4,509	4,509	4,509	4,509	4,509	4,509	4,509	4,509	4,509	4,509	4,509	4,508
T SG	123	123	123	123	123	123	123	123	123	123	123	123	123	123
	72,720	72,759	72,852	72,945	73,259	73,362	73,504	73,547	73,571	73,580	73,659	73,622	73,831	73,345
367 Underground Conduit														
T DGP														
T DGU														
T CAGW	53	53	53	53	53	53	53	53	53	53	53	53	53	53
T CAGE														
T SG														
	53	53	53	53	53	53	53	53	53	53	53	53	53	53
368 Underground Conductors														
T DGP														
T DGU														
T CAGW	73	73	73	73	73	73	73	73	73	73	73	73	73	73
T CAGE														
T SG														
	73	73	73	73	73	73	73	73	73	73	73	73	73	73
369 Roads and Trails														
T DGP														
T JBG	1	1	1	1	1	1	1	1	1	1	1	1	1	1
T CAGW	1,592	1,592	1,592	1,592	1,592	1,592	1,592	1,592	1,592	1,592	1,592	1,592	1,592	1,592
T CAGE														
T SG	1	1	1	1	1	1	1	1	1	1	1	1	1	1
	1,594	1,594	1,594	1,594	1,594	1,594	1,594	1,594	1,594	1,594	1,594	1,594	1,594	1,594

Description of Account Summary:		Jun-14	Jul-14	Aug-14	Sep-14	Oct-14	Nov-14	Dec-14	Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	Rate Base 12 ME, Jun-15
370	Meters														
	DPW S	11,579	11,577	11,605	11,643	11,642	11,696	11,708	11,711	11,726	11,731	11,742	11,767	11,781	11,686
		11,579	11,577	11,605	11,643	11,642	11,696	11,708	11,711	11,726	11,731	11,742	11,767	11,781	11,686
371	Installations on Customers' Premises														
	DPW S	512	512	511	511	512	512	512	512	512	512	512	511	511	512
		512	512	511	511	512	512	512	512	512	512	512	511	511	512
372	Leased Property														
	DPW S														
373	Street Lights														
	DPW S	4,214	4,212	4,220	4,219	4,219	4,219	4,218	4,225	4,241	4,244	4,250	4,249	4,260	4,229
		4,214	4,212	4,220	4,219	4,219	4,219	4,218	4,225	4,241	4,244	4,250	4,249	4,260	4,229
DP	Unclassified Dist Plant - Acct 300														
	DPW S	1,734	1,549	1,454	2,321	1,925	(77)	4,635	4,087	8,020	7,972	6,739	4,878	5,355	3,921
		1,734	1,549	1,454	2,321	1,925	(77)	4,635	4,087	8,020	7,972	6,739	4,878	5,355	3,921
DSO	Unclassified Dist Sub Plant - Acct 300														
	DPW S														
TOTAL DISTRIBUTION PLANT		428,082	429,178	429,695	438,279	438,873	439,457	444,835	445,055	451,038	451,538	452,299	452,634	453,391	442,802
Summary of Distribution Plant by Factor															
	S	428,082	429,178	429,695	438,279	438,873	439,457	444,835	445,055	451,038	451,538	452,299	452,634	453,391	442,802
		428,082	429,178	429,695	438,279	438,873	439,457	444,835	445,055	451,038	451,538	452,299	452,634	453,391	442,802
389	Land and Land Rights														
	G-SITUS S	1,099	1,099	1,099	1,099	1,099	1,099	1,099	1,099	1,099	1,099	1,099	1,099	1,099	1,099
	CUST CN	78	78	78	78	78	78	78	78	78	78	78	78	78	78
	G-DGU DGU														
	G-SG SG														
	G-SG CAGW														
	G-SG CAGE														
	PTD SO	500	500	500	500	500	500	500	500	500	500	500	500	500	500
		1,677	1,677	1,677	1,677	1,677	1,677	1,677	1,677	1,677	1,677	1,677	1,677	1,677	1,677
390	Structures and Improvements														
	G-SITUS S	13,702	13,703	13,704	13,706	13,702	13,702	13,704	13,704	13,705	13,706	13,706	13,706	13,706	13,704
	G-DGP CAEE														
	G-DGU DGU														
	CUST CN	758	758	758	758	758	758	759	553	553	553	553	554	554	664
	G-SG SG														
	G-SG CAGW	734	734	734	734	734	734	734	734	734	734	734	734	734	734
	G-SG CAGE														
	PTD JBG	4	4	4	4	4	4	4	4	4	4	4	4	4	4
	PTD SO	6,385	6,370	6,373	6,371	6,364	6,364	6,542	6,544	6,520	6,520	6,520	6,536	6,533	6,456
		21,563	21,568	21,573	21,573	21,561	21,561	21,743	21,538	21,516	21,517	21,517	21,534	21,531	21,563
391	Office Furniture & Equipment														
	G-SITUS S	1,121	1,112	1,062	1,015	1,015	1,015	1,015	1,015	1,015	1,009	1,009	1,013	1,014	1,030
	G-DGP DGP														
	G-DGU DGU														
	CUST CN	515	516	467	449	450	450	444	442	442	443	444	444	453	456
	G-SG SG														

Description of Account Summary:

	Jun-14	Jul-14	Aug-14	Sep-14	Oct-14	Nov-14	Dec-14	Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	Rate Base 12 ME Jun-15 AMA
P SE														
PTD SO	4,396	4,337	4,305	4,108	4,068	4,078	4,117	4,059	4,066	4,114	4,157	4,217	4,223	4,161
G-SG CAGW	139	143	143	143	143	139	127	125	125	124	122	122	115	132
G-SG CAGE														
P JBG	99	99	97	97	97	95	95	89	89	88	85	85	85	93
P JBE	0	0	0	0	0	0	0	0	0	0	0	0	0	0
P CAEE														
G-SG CAGE														
G-SG CAGE														
	6,270	6,207	6,074	5,813	5,774	5,779	5,799	5,731	5,738	5,779	5,818	5,882	5,891	5,873
392 Transportation Equipment														
G-SITUS S	5,001	5,026	5,027	5,098	5,102	5,103	5,085	5,100	5,100	5,106	5,140	5,138	5,105	5,091
PTD SO	489	486	487	484	484	484	481	481	483	493	493	493	490	479
G-SG SG														
CUST CN														
G-DGU DGU														
P SE														
G-DGP DGP														
G-SG CAGW	1,200	1,190	1,190	1,190	1,190	1,189	1,189	1,189	1,189	1,189	1,189	1,189	1,180	1,190
G-SG CAGE														
P JBG	333	333	333	333	333	333	333	333	333	333	333	333	333	333
P CAEW														
P CAEE														
G-SG CAGE														
G-SG CAGE														
	7,024	7,035	7,036	7,075	7,078	7,079	7,088	7,103	7,106	7,122	7,156	7,153	7,108	7,092
393 Stores Equipment														
G-SITUS S	767	767	767	767	767	767	767	754	754	754	754	754	754	761
G-DGP DGP														
G-DGU DGU														
PTD SO	12	12	12	12	12	12	12	12	13	13	13	13	13	12
G-SG SG														
G-SG CAGW	157	157	157	159	159	159	159	158	162	162	162	162	162	159
G-SG CAGE														
G-SG JBG	150	150	150	150	150	150	150	148	148	148	148	148	148	149
G-SG CAGE														
	1,085	1,085	1,085	1,087	1,087	1,087	1,087	1,073	1,078	1,078	1,078	1,078	1,078	1,082
394 Tools, Shop & Garage Equipment														
G-SITUS S	2,878	2,886	2,886	2,886	2,891	2,891	2,891	2,849	2,845	2,888	2,888	2,888	2,888	2,881
G-DGP DGP														
G-SG SG														
PTD SO	248	248	248	248	248	248	248	242	248	248	248	248	248	248
P SE														
G-DGU DGU														
G-SG CAGW	649	649	649	649	649	649	649	641	641	641	645	648	648	646
G-SG CAGE														
P JBG	727	727	727	727	727	727	727	711	711	711	711	711	711	720
P CAEW														
P CAEE														
G-SG CAGE														
G-SG CAGE														
	4,502	4,510	4,510	4,510	4,514	4,514	4,514	4,442	4,444	4,487	4,492	4,495	4,495	4,494
395 Laboratory Equipment														
G-SITUS S	1,636	1,636	1,636	1,636	1,636	1,636	1,638	1,500	1,506	1,530	1,530	1,532	1,539	1,504
G-DGP DGP														
G-DGU DGU														

Description of Account Summary:	Jun-14	Jul-14	Aug-14	Sep-14	Oct-14	Nov-14	Dec-14	Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	AMA Rate Base 12 ME Jun-15
PTD SO	307	307	307	307	307	307	307	286	301	301	301	301	301	303
P SE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
G-SG SG	-	-	-	-	-	-	-	-	-	-	-	-	-	-
G-SG CAGW	322	322	322	322	322	322	322	295	295	298	298	298	298	310
G-SG CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
P JBG	45	45	45	45	45	45	45	45	45	45	45	45	45	45
P CAEW	-	-	-	-	-	-	-	-	-	-	-	-	-	-
P CAEE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
G-SG CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
G-SG CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	2,310	2,310	2,310	2,310	2,310	2,310	2,312	2,125	2,147	2,171	2,174	2,176	2,184	2,242
396 Power Operated Equipment														
G-SITUS S	7,337	7,337	7,337	7,337	7,337	7,337	7,337	7,337	7,337	7,337	7,337	7,337	7,337	7,337
G-DGP DGP	-	-	-	-	-	-	-	-	-	-	-	-	-	-
G-SG SG	-	-	-	-	-	-	-	-	-	-	-	-	-	-
PTD SO	134	137	137	84	84	84	140	138	138	138	138	138	138	124
G-DGU DGU	-	-	-	-	-	-	-	-	-	-	-	-	-	-
P SE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
G-SG CAGW	550	550	550	551	551	551	551	551	551	551	551	551	551	551
G-SG CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
P JBG	2,213	2,225	2,225	2,225	2,225	2,225	2,225	2,225	2,225	2,236	2,285	2,286	2,286	2,238
P CAEW	-	-	-	-	-	-	-	-	-	-	-	-	-	-
P CAEE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
G-SG CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
G-SG CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	10,234	10,248	10,248	10,197	10,197	10,197	10,253	10,251	10,251	10,262	10,311	10,313	10,313	10,250
397 Communication Equipment														
G-SITUS S	13,061	13,092	13,129	13,116	13,020	13,019	12,272	12,473	12,476	12,467	12,470	12,533	12,533	12,739
COM_EQ DGP	-	-	-	-	-	-	-	-	-	-	-	-	-	-
COM_EQ DGU	-	-	-	-	-	-	-	-	-	-	-	-	-	-
PTD SO	5,184	5,221	5,243	5,253	5,246	5,247	5,251	5,257	5,260	5,267	5,274	5,274	5,274	5,251
CUST CN	240	240	240	240	240	240	241	241	241	241	241	241	241	241
G-SG SG	11	11	11	11	11	11	11	11	11	11	11	11	11	11
COM_EQ SE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
G-SG CAGW	9,150	9,305	9,320	9,409	9,463	9,521	9,502	9,540	9,545	9,549	9,551	9,697	9,705	9,486
COM_EQ CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
COM_EQ JBG	982	982	982	982	982	984	987	1,051	1,050	1,050	1,050	1,050	1,050	1,016
COM_EQ CAEW	-	-	-	-	-	-	-	-	-	-	-	-	-	-
COM_EQ CAEE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
COM_EQ CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
COM_EQ CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	28,628	28,853	28,927	29,012	28,965	29,033	29,275	28,574	28,584	28,585	28,590	28,806	28,813	28,744
398 Misc. Equipment														
G-SITUS S	200	200	200	200	200	200	200	183	184	184	184	184	186	193
G-DGP DGP	-	-	-	-	-	-	-	-	-	-	-	-	-	-
G-DGU DGU	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CUST CN	15	15	15	15	15	15	15	15	15	15	15	15	15	15
PTD SO	180	180	180	180	179	188	189	164	165	166	165	166	166	174
P SE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
G-SG SG	-	-	-	-	-	-	-	-	-	-	-	-	-	-
G-SG CAGW	75	75	75	75	75	75	75	74	74	74	74	74	74	74
G-SG CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
P JBG	27	27	27	27	27	27	27	26	26	26	26	26	26	26
P CAEW	-	-	-	-	-	-	-	-	-	-	-	-	-	-
P CAEE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
G-SG CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	486	486	486	496	496	504	506	461	464	465	464	465	467	483

Description of Account Summary:		Jun-14	Jul-14	Aug-14	Sep-14	Oct-14	Nov-14	Dec-14	Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	AMA Rate Base 12 ME Jun-15
399	Coal Mine														
	P SE														
	P CAEW														
	P CAEE														
	P JBE														
MP															
399L	WIDCO Capital Lease														
	P SE														
	Remove Capital Leases														
1011390	General Capital Leases														
	G-SITUS S														
	P CAGW	839	837	835	833	831	830	828	826	824	822	820	818	816	828
	P CAGE	215	210	204	199	193	188	182	176	171	165	159	153	132	181
	PTD SO	1,054	1,047	1,040	1,032	1,025	1,017	1,010	1,002	994	987	979	971	948	1,009
	Remove Capital Lease	(1,054)	(1,047)	(1,040)	(1,032)	(1,025)	(1,017)	(1,010)	(1,002)	(994)	(987)	(979)	(971)	(948)	(1,009)
1011392	General Vehicles Capital Leases														
	LABOR SO														
	Remove Capital Leases														
GP	Unclassified Gen Plant - Acct 300														
	G-SITUS S														
	PTD SO	(14)	45	(127)	107	314	615	533	359	244	330	382	192	280	261
	CUST CN														
	G-SG SG														
	G-SG CAGE														
	G-DGU CAGW														
	Remove Capital Lease	(14)	45	(127)	107	314	615	533	359	244	330	382	192	280	261
399G	Unclassified Gen Plant - Acct 300														
	G-SITUS S														
	PTD SO														
	G-SG SG														
	G-DGP DGP														
	G-DGU DGU														
	Remove Capital Lease														
TOTAL GENERAL PLANT		83,775	84,034	83,810	83,858	83,973	84,358	83,786	83,333	83,249	83,472	83,860	83,770	83,836	83,760
Summary of General Plant by Factor															
S		46,802	46,857	46,847	46,861	46,789	46,769	46,018	46,013	46,023	46,060	46,117	46,183	46,160	46,418
JBE		4,580	4,592	4,590	4,590	4,590	4,600	4,603	4,633	4,631	4,642	4,688	4,690	4,690	4,624
JBE		0	0	0	0	0	0	0	0	0	0	0	0	0	0
SG		11	11	11	11	11	11	11	11	11	11	11	11	11	11
SO		18,016	18,054	17,869	17,823	17,971	18,285	18,501	18,217	18,108	18,254	18,343	18,230	18,297	18,151
SE															
CN		1,606	1,606	1,557	1,540	1,540	1,541	1,536	1,328	1,329	1,330	1,331	1,332	1,341	1,454
DEU															
CAGW		13,814	13,960	13,974	14,064	14,116	14,169	14,136	14,133	14,140	14,141	14,147	14,294	14,284	14,110

PacificCorp
Washington Expedited Rate Filing - June 2015
Historical Rate Base - AMA Method

Description of Account Summary:	Jun-14	Jul-14	Aug-14	Sep-14	Oct-14	Nov-14	Dec-14	Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	AMA Rate Base 12 ME Jun-15
CAEW	93,457	93,852	93,878	93,832	93,918	94,805	95,306	95,438	95,559	95,559	95,648	95,809	96,199	94,888
CAREE														
SSCCT														
SSGCH														
SE														
Total Intangible Plant by Factor														
Summary of Unclassified Plant (Account 106)														
DP	1,734	1,549	1,454	2,321	1,925	(77)	4,635	4,087	8,020	7,972	6,739	4,878	5,355	3,921
DSO														
GP	(14)	45	(127)	107	314	615	533	359	244	330	382	192	280	261
HP														
NP														
OP														
TP	729	765	2,406	1,640	1,738	2,264	2,747	2,481	2,269	5,966	5,415	8,053	7,801	3,334
TSO														
IP														
MP														
SP	581	578	377	634	1,305	1,043	1,354	1,156	948	703	905	1,119	1,038	911
Total Unclassified Plant by Factor	3,031	2,937	4,110	4,702	5,283	3,844	9,269	8,082	11,480	14,971	13,441	14,242	14,474	8,426
TOTAL ELECTRIC PLANT IN SERVICE	1,884,760	1,686,428	1,689,490	1,688,704	1,701,881	1,705,604	1,713,887	1,713,789	1,719,961	1,726,003	1,732,033	1,735,608	1,738,201	1,711,239
Summary of Electric Plant by Factor														
S	476,392	477,544	478,050	486,649	487,150	487,734	492,361	492,577	498,589	499,126	499,925	500,325	501,059	490,728
SE														
JBG	273,580	272,881	273,026	273,093	273,120	273,150	273,337	273,372	273,459	273,397	278,017	277,400	277,368	274,127
JBE	0	0	0	0	0	0	0	0	0	0	0	0	0	0
SG	999	995	794	1,051	1,722	1,481	1,771	1,573	1,365	1,121	1,323	1,537	1,456	1,328
SO	41,909	42,247	41,798	41,686	41,822	42,274	42,585	42,502	42,343	42,502	42,517	42,414	42,752	42,249
CN	10,202	10,248	10,491	10,481	10,483	10,822	10,678	10,456	10,459	10,461	10,600	10,606	10,633	10,500
DEU														
CAGW	882,733	883,759	886,370	886,776	888,609	891,380	894,154	894,359	894,760	900,383	900,630	904,296	905,890	893,315
CAGE														
CAEW														
CAREE														
SSGCH														
SSGCT														
Less Capital Leases	(1,054)	(1,047)	(1,040)	(1,032)	(1,025)	(1,017)	(1,010)	(1,002)	(994)	(987)	(979)	(971)	(948)	(1,009)
Plant Held For Future Use	1,684,760	1,686,428	1,689,490	1,689,704	1,701,881	1,705,604	1,713,887	1,713,789	1,719,961	1,726,003	1,732,033	1,735,608	1,738,201	1,711,239
DPW														
P														
SG														
T														
P														
SE	344	344	344	344	344	344	344	344	344	344	344	344	344	388
P														
SG														
CAGW	38	38	37	37	37	37	37	37	37	37	37	37	37	37
CAGE														
CAEW														
CAREE														
Total Plant Held For Future Use	382	382	381	381	381	381	381	381	381	381	381	381	381	425
114 Electric Plant Acquisition Adjustments														
P														
P														
CAGW														
CAGE														
P														
DGP														
Total Electric Plant Acquisition Adjustments														

Description of Account Summary:		Jun-14	Jul-14	Aug-14	Sep-14	Oct-14	Nov-14	Dec-14	Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	AMA Rate Base 12 ME Jun-15
115	Accum Provision for Asset Acquisition Adjustments														
	P S														
	P SG														
	P CAGW														
	P CAGE														
	P DGP														
120	Nuclear Fuel														
	P SE														
Total Nuclear Fuel															
124	Weatherization														
	DMSC S	1,922	1,922	1,921	1,921	1,921	1,921	1,921	1,920	1,920	1,920	1,920	1,920	1,920	1,841
	DMSC SO	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
		1,922	1,922	1,921	1,921	1,921	1,921	1,920	1,920	1,920	1,920	1,920	1,919	1,919	1,841
182W	Weatherization														
	DMSC S														
	DMSC SG														
	DMSC SGCT														
	DMSC SO														
186W	Weatherization														
	DMSC S														
	DMSC CN														
	DMSC CNP														
	DMSC SG														
	DMSC SO														
Total Weatherization		1,922	1,921	1,921	1,921	1,921	1,921	1,920	1,920	1,920	1,920	1,920	1,919	1,919	1,841
151	Fuel Stock														
	P DEU														
	P SE														
	P CAEW	539	493	470	438	453	444	425	409	399	419	438	437	439	443
	P CAEE														
	P JBE	5,501	5,600	5,576	5,414	5,768	4,893	6,304	6,519	6,355	6,027	6,965	7,783	7,314	6,130
	P CAEE														
	P CAEE														
Total Fuel Stock		6,040	6,093	6,046	5,852	6,211	5,337	6,729	6,928	6,754	6,446	7,403	8,220	7,753	6,573
152	Fuel Stock - Undistributed														
	P SE														
	P CAEW														
	P CAEE														
25316	DG&T Working Capital Deposit														
	P SE														
	P CAEW														
	P CAEE														

Description of Account Summary:		Jun-14	Jul-14	Aug-14	Sep-14	Oct-14	Nov-14	Dec-14	Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	AMA
25317	DG&T Working Capital Deposit														
	P SE														
	P CAEW														
	P CAEE														
25319	Provo Working Capital Deposit														
	P SE														
	P CAEW														
	P CAEE														
154	Total Fuel Stock	6,040	6,053	6,046	5,852	6,211	5,337	6,729	6,928	6,754	6,446	7,403	8,220	7,753	6,573
	Materials and Supplies														
	MSS S	4,657	4,560	4,276	4,218	4,478	4,345	4,426	4,465	4,482	4,694	4,779	4,893	4,893	4,541
	MSS SG	52	60	85	89	89	89	89	89	89	83	83	83	83	84
	MSS SE														
	MSS SO	6	5	5	6	6	34	7	16	6	8	3	2	12	9
	MSS SNPPS														
	MSS SNPPH														
	MSS SNPD	(109)	(110)	(109)	(108)	(105)	(104)	(94)	(95)	(91)	(103)	(101)	(102)	(100)	(102)
	MSS SNPT														
	MSS DGU														
	MSS DGP														
	MSS JBE														
	MSS SNPP														
	MSS CAGW	1,532	1,539	1,536	1,623	1,610	1,609	1,592	1,597	1,610	1,650	1,688	1,672	1,701	1,612
	MSS CAGE														
	MSS JBG	1,215	1,198	1,221	1,206	1,184	1,187	1,195	1,195	1,190	1,197	1,212	1,210	1,205	1,201
	MSS CAEW														
	MSS CAEE														
	MSS CAGE														
	Total Materials and Supplies	7,353	7,252	7,024	7,034	7,272	7,160	7,215	7,267	7,286	7,530	7,664	7,759	7,591	7,345
163	Stores Expense Undistributed														
	MSS SO														
25318	Provo Working Capital Deposit														
	MSS SNPPS														
	MSS CAGW														
	MSS CAGE														
165	Total Materials & Supplies	7,353	7,252	7,024	7,034	7,272	7,160	7,215	7,267	7,286	7,530	7,664	7,759	7,591	7,345
	Prepayments														
	DMSC S														
	GP GP	11	9	7	9	7	923	792	662	529	393	277	145	11	314
	PT SG	66	54	39	66	52	63	118	104	114	104	87	188	175	92
	PT CAGW	195	195	195	222	222	222	222	222	222	222	222	222	222	216
	PT CAGE														
	P CAEW	1	1	1	1	1	1	1	1	1	1	1	1	1	1
	P CAEE														
	P SE														
	PTD SO	1,194	1,034	914	862	1,415	1,270	1,294	1,327	1,175	1,123	1,071	990	990	1,131
	Total Prepayments	1,466	1,292	1,156	1,159	1,636	2,479	2,426	2,316	2,340	1,843	1,658	1,546	1,398	1,754

Description of Account Summary:

	Jun-14	Jul-14	Aug-14	Sep-14	Oct-14	Nov-14	Dec-14	Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	AMA Rate Base 12 ME Jun-15
182M Misc Regulatory Assets														
P DEFSG	3,666	3,390	3,107	2,817	2,489	2,194	1,899	2,534	2,292	2,050	1,805	1,559	1,314	2,386
P CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
P CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
P CAGW	-	-	-	-	-	-	-	-	-	-	-	-	-	-
P DEFSG	815	815	815	815	815	815	815	815	815	815	815	815	815	815
P SE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
P CAEW	-	-	-	-	-	-	-	-	-	-	-	-	-	-
P CAEE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
T SO	1,047	1,070	1,099	1,137	1,203	1,256	1,299	1,296	1,351	1,360	1,393	1,394	1,430	1,258
	5,528	5,275	5,021	4,768	4,516	4,265	4,013	4,645	4,568	4,225	4,013	3,768	3,558	4,459
186M Misc Deferred Debits														
LABOR														
P CAEW	-	-	-	-	-	-	-	-	-	-	-	-	-	-
P CAEE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
P SG	1,289	1,256	1,247	1,243	1,252	1,238	1,239	1,234	1,230	1,228	1,253	1,248	1,244	1,244
LABOR	0	0	0	0	0	0	0	0	0	0	0	9	12	2
P SE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
P CAGW	4,814	4,974	5,145	5,291	5,463	5,599	5,764	5,810	5,807	5,810	5,820	820	891	4,930
DEFSG	-	-	-	-	-	-	-	-	-	-	-	-	-	-
P CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
P CAEW	-	-	-	-	-	-	-	-	-	-	-	-	-	-
P CAEE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
P JBE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
GP EXCTAX	6,103	6,230	6,392	6,534	6,715	6,838	7,003	7,045	7,037	7,041	7,082	7,080	7,135	6,176
Total Misc. Deferred Debits														
Working Capital														
CWC Cash Working Capital														
CWC S														
CWC SO														
CWC SE														
OVC														
Other Work Cap														
GP SNP														
GP SG														
GP SO														
PTD SO	2,653	2,646	2,624	2,647	2,611	2,640	2,657	2,650	2,644	2,629	2,609	2,615	2,644	2,644
PTD SE	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
P SO	(432)	(432)	(427)	(425)	(431)	(434)	(440)	(454)	(459)	(469)	(479)	(490)	(493)	(450)
P CAEE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
T CAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
S	-	-	-	-	-	-	-	-	-	-	-	-	-	-
P OTHER	-	-	-	-	-	-	-	-	-	-	-	-	-	-
P CAEW	-	-	-	-	-	-	-	-	-	-	-	-	-	-
P CAEE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
P SE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
P CAEW	-	-	-	-	-	-	-	-	-	-	-	-	-	-
P CAEE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
P S	-	-	-	-	-	-	-	-	-	-	-	-	-	-
254105 ARD Reg Liability	-	-	-	-	-	-	-	-	-	-	-	-	-	-
254105 ARD Reg Liability	-	-	-	-	-	-	-	-	-	-	-	-	-	-
254105 ARD Reg Liability	-	-	-	-	-	-	-	-	-	-	-	-	-	-
254105 ARD Reg Liability	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2533 Cholla Reclamation	2,221	2,213	2,198	2,222	2,181	2,206	2,217	2,186	2,185	2,160	2,130	2,125	2,151	2,151
	2,221	2,213	2,198	2,222	2,181	2,206	2,217	2,196	2,185	2,160	2,130	2,125	2,151	2,151

Description of Account Summary:	Jun-14	Jul-14	Aug-14	Sep-14	Oct-14	Nov-14	Dec-14	Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	AMA Rate Base 12 ME Jun-15
Miscellaneous Rate Base														
18221 Unrec Plant & Reg Study Costs														
P														
S														
18222 Nuclear Plant - Trojan														
P														
TROUP														
P														
TROUD														
1869 Misc Deferred Debits-Trojan														
P														
P														
S														
SNPPN														
TOTAL MISCELLANEOUS RATE BASE														
TOTAL RATE BASE ADDITIONS	31,016	30,619	30,138	29,872	30,893	30,586	31,906	32,792	32,156	31,640	32,345	27,895	25,474	30,723
235 Customer Service Deposits														
CUST														
CUST														
CN														
Total Customer Service Deposits														
2281 Prop Ins														
PTD														
2282 Inj & Dam														
PTD														
2283 Pen & Ben														
PTD														
2283 Pen & Ben														
PTD														
254 Ins Prov														
PTD														
22841 Accum Misc Oper Provisions - Other														
P														
P														
S														
CAGW														
22842 Pvc-Trojan														
230 ARO														
P														
TROUP														
254105 ARO														
P														
2633 Regulatory Liability														
P														
254 Regulatory Liability														
P														
SE														
254 Regulatory Liability														
P														
S														
252 Customer Advances for Construction														
DPW														
S														
T														
SG														
CAGE														
T														
DPW														
CAGW														
CUST														
CN														
Total Customer Advances for Constr.	27	27	27	27	27	19	19	27	27	27	27	27	27	25
25398 SO2 Emissions														
P														
S														

Description of Account Summary:

	Jun-14	Jul-14	Aug-14	Sep-14	Oct-14	Nov-14	Dec-14	Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	
25399 Other Deferred Credits														
P S	(22)	(726)	(656)	(587)	(531)	(462)	(392)	(353)	(284)	(215)	(158)	(90)	(21)	(373)
GP GPS														
GP SO	(1,464)	(1,428)	(1,414)	(1,489)	(1,466)	(1,419)	(1,426)	(1,418)	(1,398)	(1,407)	(1,385)	(1,372)	(1,396)	(1,429)
P CAGW	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
P CAGE														
P SG	(726)	(699)	(673)	(646)	(619)	(593)	(566)	(539)	(512)	(509)	(505)	(708)	(681)	(606)
P CAEW														
P CAEE														
P SE														
	(2,212)	(2,854)	(2,744)	(2,722)	(2,616)	(2,473)	(2,385)	(2,311)	(2,194)	(2,130)	(2,049)	(2,170)	(2,299)	(2,409)

190 Accumulated Deferred Income Taxes

P S	1,837	1,858	1,979	1,551	1,572	1,594	149	170	191	229	201	191	167	882
CUST CN														
LABOR SO	2,221	2,157	2,143	2,155	2,142	2,115	2,004	2,016	2,053	2,082	2,078	2,061	2,221	2,101
P IBT														
CUST BADDEBT	568	530	521	491	471	440	424	439	425	439	453	446	434	465
P TROUD	462	461	478	477	476	475	481	479	479	477	477	476	476	476
P SG	682	678	669	660	652	646	628	614	605	639	639	717	704	654
P SE	78	75	63	64	63	62	58	61	48	65	65	65	64	63
PTD SNP														
P CAGW	71	67	63	59	55	51	47	43	39	150	146	142	138	81
P CAGE														
P CAEW														
P CAEE														
DPW JBE	(3,496)	(3,536)	(3,482)	(3,281)	(2,784)	(2,863)	(2,896)	(2,811)	(2,882)	(7,788)	(7,788)	(7,788)	(7,757)	(4,461)
DPW SNPD	9	120	107	95	95	83	70	65	53	40	32	20	7	66
	2,432	2,409	2,440	2,272	2,742	2,602	964	1,076	1,011	(3,687)	(3,697)	(3,670)	(3,546)	325

Total Accum Deferred Income Taxes

281 Accumulated Deferred Income Taxes														
P S														
PT SG	(19,480)	(19,592)	(19,724)	(19,900)	(20,037)	(20,175)	(20,748)	(20,748)	(20,748)	(20,971)	(21,072)	(21,173)	(21,314)	(20,440)
PT CAGW														
PT CAGE														
T SNPT														
	(19,460)	(19,592)	(19,724)	(19,900)	(20,037)	(20,175)	(20,748)	(20,748)	(20,748)	(20,971)	(21,072)	(21,173)	(21,314)	(20,440)

282 Accumulated Deferred Income Taxes

GP S														
ACCM DIT														
ACCM DITBAL														
GP JBE	(220,301)	(221,656)	(221,656)	(222,666)	(223,317)	(224,032)	(232,089)	(231,898)	(231,954)	(231,720)	(232,109)	(232,644)	(230,848)	(227,553)
LABOR SO	(73)	(73)	(73)	(74)	(74)	(75)	(76)	(76)	(76)	(77)	(78)	(78)	(79)	(75)
PTD SNP														
P SNP														
P CAGW														
P CAGE														
P SE														
P CAEE														
P CN														
P JBG														
P SG														
	(220,374)	(221,048)	(221,729)	(222,741)	(223,391)	(224,106)	(232,165)	(231,974)	(232,030)	(231,798)	(232,187)	(232,722)	(230,927)	(227,628)

283 Accumulated Deferred Income Taxes

GP S	(1,391)	(1,287)	(1,179)	(1,069)	(948)	(833)	(617)	(724)	(607)	(509)	(400)	(304)	(187)	(769)
P SG	(2)	(2)	(26)	(22)	(18)	(26)	(22)	(34)	(29)	(27)	(22)	(17)	(13)	(21)
P SE														
	(1,393)	(1,289)	(1,205)	(1,091)	(966)	(859)	(639)	(758)	(636)	(536)	(422)	(321)	(200)	(790)

Description of Account Summary:		Jun-14	Jul-14	Aug-14	Sep-14	Oct-14	Nov-14	Dec-14	Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	Rate Base 12 ME Jun-15
LABOR															
SO		(1,354)	(1,326)	(1,333)	(1,368)	(1,330)	(1,537)	(1,696)	(1,683)	(1,681)	(1,686)	(1,736)	(1,737)	(1,820)	(1,559)
GP		(541)	(541)	(541)	(558)	(560)	(562)	(552)	(552)	(552)	(566)	(567)	(567)	(558)	(556)
PTD		(174)	(172)	(170)	(168)	(167)	(165)	(165)	(162)	(160)	(158)	(156)	(155)	(153)	(163)
P	TRQJD														
PTD		(578)	(576)	(573)	(571)	(569)	(567)	(564)	(562)	(560)	(558)	(556)	(553)	(551)	(564)
P	CAGE														
P	CAEW														
P	CAEE														
P	JBE	(4,175)	(4,134)	(4,188)	(4,202)	(4,696)	(4,629)	(4,673)	(4,757)	(4,686)	0	0	0	0	(3,171)
P	SGCT														
		(8,214)	(8,037)	(8,012)	(7,959)	(8,209)	(8,318)	(8,488)	(8,474)	(8,276)	(8,503)	(8,437)	(8,334)	(8,382)	(6,824)
TOTAL ACCUM DEF INCOME TAX															
255	Accumulated Investment Tax Credit	(245,615)	(246,268)	(247,025)	(248,329)	(249,985)	(249,997)	(260,437)	(260,121)	(260,044)	(259,959)	(260,393)	(260,899)	(259,069)	(254,567)
Total Accumulated ITC															
		(148)	(140)	(132)	(125)	(117)	(109)	(102)	(98)	(94)	(90)	(86)	(82)	(78)	(107)
TOTAL RATE BASE DEDUCTIONS															
		(249,662)	(251,056)	(251,673)	(252,965)	(253,541)	(254,450)	(264,849)	(264,425)	(264,232)	(264,062)	(264,292)	(264,867)	(263,140)	(256,902)
108SP Steam Prod Plant Accumulated Depr															
P	DGP														
P	DGU														
P	SG														
P	CAGW	(34,520)	(34,559)	(34,614)	(34,762)	(34,856)	(34,951)	(34,980)	(35,075)	(35,165)	(35,251)	(35,346)	(35,422)	(35,348)	(34,993)
P	CAGE														
P	JBG	(113,923)	(114,264)	(114,836)	(114,451)	(115,025)	(115,589)	(116,001)	(116,576)	(117,123)	(117,510)	(118,082)	(118,406)	(118,527)	(116,175)
P	CAGE														
		(148,442)	(148,823)	(149,450)	(149,212)	(149,881)	(150,549)	(150,982)	(151,651)	(152,289)	(152,761)	(153,428)	(153,828)	(153,875)	(151,168)
108NP Nuclear Prod Plant Accumulated Depr															
P	DGP														
P	DGU														
P	SG														
108HP Hydraulic Prod Plant Accum Depr															
P	DGP														
P	DGU														
P	CAGW	(52,869)	(53,312)	(53,804)	(54,247)	(54,616)	(55,087)	(54,304)	(55,387)	(55,893)	(56,294)	(56,793)	(57,200)	(57,112)	(55,243)
P	CAGE														
P	CAGW														
P	CAGE														
		(52,869)	(53,312)	(53,804)	(54,247)	(54,616)	(55,087)	(54,304)	(55,387)	(55,893)	(56,294)	(56,793)	(57,200)	(57,112)	(55,243)

Description of Account Summary:		Jun-14	Jul-14	Aug-14	Sep-14	Oct-14	Nov-14	Dec-14	Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	Rate Base 12 ME Jun-15
108366	Underground Conduit DPW S	(8,942)	(8,862)	(9,020)	(9,050)	(9,090)	(9,128)	(9,149)	(9,188)	(9,229)	(9,297)	(9,338)	(9,379)	(9,412)	(9,169)
108367	Underground Conductors DPW S	(10,528)	(10,578)	(10,628)	(10,656)	(10,705)	(10,741)	(10,759)	(10,810)	(10,862)	(10,986)	(11,038)	(11,091)	(11,122)	(10,807)
108368	Line Transformers DPW S	(50,889)	(51,091)	(51,297)	(51,449)	(51,667)	(51,851)	(51,943)	(52,149)	(52,363)	(52,335)	(52,549)	(52,762)	(52,916)	(51,947)
108369	Services DPW S	(22,543)	(22,656)	(22,769)	(22,814)	(22,928)	(23,040)	(23,060)	(23,173)	(23,290)	(23,541)	(23,657)	(23,773)	(23,821)	(23,157)
108370	Meters DPW S	(3,162)	(3,195)	(3,229)	(3,189)	(3,225)	(3,257)	(3,216)	(3,251)	(3,283)	(3,560)	(3,594)	(3,630)	(3,593)	(3,334)
108371	Installations on Customers' Premises DPW S	(352)	(353)	(354)	(356)	(358)	(358)	(358)	(360)	(361)	(350)	(352)	(353)	(354)	(355)
108372	Leased Property DPW S	(352)	(353)	(354)	(356)	(358)	(358)	(358)	(360)	(361)	(350)	(352)	(353)	(354)	(355)
108373	Street Lights DPW S	(1,875)	(1,884)	(1,893)	(1,897)	(1,906)	(1,915)	(1,917)	(1,926)	(1,935)	(1,923)	(1,932)	(1,941)	(1,945)	(1,915)
108000	Unclassified Dist Plant - Acct 300 DPW S	(1,875)	(1,884)	(1,893)	(1,897)	(1,906)	(1,915)	(1,917)	(1,926)	(1,935)	(1,923)	(1,932)	(1,941)	(1,945)	(1,915)
108001	Unclassified Dist Sub Plant - Acct 300 DPW S	120	116	112	956	948	941	100	89	80	141	122	106	278	326
108002	Unclassified Dist Sub Plant - Acct 300 DPW S	120	116	112	956	948	941	100	89	80	141	122	106	278	326
TOTAL DISTRIBUTION PLANT DEPR		(203,889)	(204,815)	(205,760)	(205,383)	(206,347)	(207,235)	(208,293)	(209,271)	(210,264)	(210,787)	(211,807)	(212,809)	(213,142)	(208,441)
Summary of Distribution Plant Depr by Factor															
S		(203,889)	(204,815)	(205,760)	(205,383)	(206,347)	(207,235)	(208,293)	(209,271)	(210,264)	(210,787)	(211,807)	(212,809)	(213,142)	(208,441)
Total Distribution Depreciation by Factor															
1080SP General Plant Accumulated Depr		(21,450)	(21,599)	(21,708)	(21,809)	(21,891)	(22,048)	(21,427)	(21,373)	(21,530)	(20,834)	(20,991)	(21,148)	(21,318)	(21,478)
G-SITUS S															
G-DGP DGP															
G-DGU DGU															
G-SG SG															
CUST CN		(503)	(511)	(468)	(456)	(463)	(470)	(466)	(471)	(477)	(486)	(493)	(500)	(506)	(481)

Description of Account Summary: Jun-14 Jul-14 Aug-14 Sep-14 Oct-14 Nov-14 Dec-14 Jan-15 Feb-15 Mar-15 Apr-15 May-15 Jun-15 AMA Rate Base 12 ME Jun-15

TOTAL ACCUM DEPR - PLANT IN SERV		Jun-14	Jul-14	Aug-14	Sep-14	Oct-14	Nov-14	Dec-14	Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	AMA Rate Base 12 ME Jun-15
111SP	Accum Prov for Amort-Steam	(654,828)	(638,015)	(641,044)	(641,943)	(645,305)	(648,683)	(650,748)	(653,903)	(657,809)	(657,379)	(661,038)	(664,281)	(662,235)	(650,698)
	P CAGW														
	P CAGW														
	P CAGE														
	P SG														
111GP	Accum Prov for Amort-General	(1,322)	(1,328)	(1,334)	(1,340)	(1,341)	(1,347)	(1,353)	(1,359)	(1,365)	(1,371)	(1,378)	(1,384)	(1,390)	(1,385)
	G-SITUS S														
	CUST CN	(204)	(204)	(205)	(205)	(205)	(206)	(206)							(111)
	I-SG SG														
	PTD SO	(344)	(346)	(348)	(350)	(352)	(355)	(357)	(360)	(363)	(366)	(369)	(372)	(374)	(358)
	I-SG CAGW														
	I-SG CAGE	(19)	(21)	(22)	(23)	(24)	(25)	(27)	(28)	(29)	(30)	(31)	(33)	(34)	(27)
	P CAEW														
	P CAEE														
	P SE														
		(1,889)	(1,896)	(1,903)	(1,918)	(1,923)	(1,932)	(1,943)	(1,947)	(1,957)	(1,967)	(1,978)	(1,988)	(1,998)	(1,850)
111HP	Accum Prov for Amort-Hydro	(231)	(236)	(241)	(246)	(251)	(256)	(262)	(267)	(272)	(277)	(282)	(287)	(293)	(262)
	P DGP														
	P DGU														
	P SG														
	P CAGW														
	P CAGE														
	P CAGE														
	P CAGE														
		(231)	(236)	(241)	(246)	(251)	(256)	(262)	(267)	(272)	(277)	(282)	(287)	(293)	(262)
111IP	Accum Prov for Amort-Intangible Plant	(1,215)	(1,223)	(1,248)	(1,134)	(1,082)	(1,080)	(1,069)	(1,063)	(1,103)	(1,129)	(971)	(965)	(998)	(1,100)
	I-SITUS S														
	I-DGP														
	I-DGU														
	P CAEW														
	P CAEE														
	P SE														
	I-SG SG														
	I-SG CAGW														
	I-SG CAGE														
	CUST CN	(7,671)	(7,680)	(7,696)	(7,710)	(7,724)	(7,739)	(7,759)	(7,776)	(7,794)	(7,812)	(7,831)	(7,850)	(7,870)	(7,762)
	P CAGE														
	P CAGE														
	I-SG CAGW	(19,240)	(19,480)	(19,740)	(19,991)	(20,242)	(20,321)	(20,594)	(20,865)	(21,137)	(21,409)	(21,679)	(21,952)	(22,240)	(20,681)
	I-SG CAGE														
	PTD JBG	(6)	(11)	(16)	(21)	(26)	(32)	(37)	(42)	(47)	(52)	(57)	(62)	(68)	(37)
	PTD SO	(19,953)	(19,037)	(19,116)	(19,180)	(19,243)	(19,306)	(19,368)	(19,416)	(19,477)	(19,537)	(19,598)	(19,624)	(19,656)	(19,351)
		(47,084)	(47,441)	(47,819)	(48,036)	(48,327)	(48,478)	(48,826)	(49,182)	(49,558)	(49,939)	(50,136)	(50,463)	(50,831)	(48,930)
111IP	Less Non-Utility Plant	(47,084)	(47,441)	(47,819)	(48,036)	(48,327)	(48,478)	(48,826)	(49,182)	(49,558)	(49,939)	(50,136)	(50,463)	(50,831)	(48,930)

PacificCorp
Washington Expedited Rate Filing - June 2015
Historical Rate Base - AMA Method

Description of Account Summary:		Jun-14	Jul-14	Aug-14	Sep-14	Oct-14	Nov-14	Dec-14	Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	AMA Rate Base 12 ME Jun-15
111390	Accum Amtr - Capital Lease														
	G-SITUS S														
	G-SITUS SG	75	75	75	75	75	75	75	75	75	75	75	75	75	75
	P														
	CAGE														
	PTD CAGW														
	PTD	577	577	577	577	577	577	577	577	577	577	577	577	577	577
	SO	652	652	652	652	652	652	652	652	652	652	652	652	652	652
		(652)	(652)	(652)	(652)	(652)	(652)	(652)	(652)	(652)	(652)	(652)	(652)	(652)	(652)
	Reverse Capital Lease Amtr														
		(49,203)	(49,575)	(49,968)	(50,200)	(50,501)	(50,666)	(51,030)	(51,195)	(51,587)	(51,963)	(52,196)	(52,538)	(52,922)	(51,042)
	TOTAL ACCUM PROV FOR AMORTIZ														
	AMA														

Summary of Amortization by Factor

S	(1,322)	(1,328)	(1,334)	(1,340)	(1,347)	(1,353)	(1,359)	(1,365)	(1,371)	(1,378)	(1,384)	(1,390)	(1,396)	(1,355)
DGP														
DGU														
SE														
SO	(18,720)	(18,806)	(18,899)	(18,954)	(19,003)	(19,148)	(19,198)	(19,262)	(19,326)	(19,389)	(19,418)	(19,454)	(19,484)	(19,132)
CN	(7,875)	(7,884)	(7,900)	(7,914)	(7,945)	(7,964)	(7,776)	(7,794)	(7,812)	(7,831)	(7,850)	(7,870)	(7,873)	(7,873)
SSGCT														
JBG	(6)	(11)	(16)	(21)	(32)	(37)	(42)	(47)	(52)	(57)	(62)	(68)	(68)	(37)
CAGW	(19,480)	(19,747)	(20,003)	(20,260)	(20,603)	(20,882)	(21,160)	(21,438)	(21,716)	(21,993)	(22,292)	(22,566)	(22,866)	(20,969)
CAGE														
CAEW														
CAEE														
SG	(1,140)	(1,148)	(1,174)	(1,059)	(1,005)	(994)	(1,008)	(1,028)	(1,054)	(896)	(890)	(893)	(893)	(1,025)
Less Capital Lease	(652)	(652)	(652)	(652)	(652)	(652)	(652)	(652)	(652)	(652)	(652)	(652)	(652)	(652)
Total Provision For Amortization by Factor	(49,203)	(49,575)	(49,968)	(50,200)	(50,666)	(51,030)	(51,195)	(51,587)	(51,963)	(52,196)	(52,538)	(52,922)	(52,922)	(51,042)



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

Primary Account	Secondary Account	Alloc	Total	Calif	Oreghon	Wash	Wyoming	Utah	Idaho	FERC	Other
4118000	GAINS DISP OF ALLOW	SE	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
4118000 Total			(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
4211000	GAIN DISPOS PROP	OR	121	121							
4211000	GAIN ON DISPOSITION OF PROPERTY	SO	(192)	(4)	(45)	(13)	(29)	(89)	(11)		(1)
4211000	GAIN ON DISPOSITION OF PROPERTY	UT	(227)				(227)				
4211000 Total			(298)	(4)	(4)	(13)	(29)	(316)	(11)		(1)
4211900	ASST SLS PRCDIS-CLEAR	OTHER	0	0							
4211900 Total			0	0	0	0	0	0	0	0	0
4212000	LOSS DISPOS PROP	OR	2	2							
4212000	LOSS - SALE OF ASSETS	SO	1	0	0	0	0	0	0	0	0
4212000	LOSS - SALE OF ASSETS	WA	7			7					
4212000	LOSS - SALE OF ASSETS	WYP	0				0				
4212000 Total			10	0	0	7	0	0	0	0	0
4401000	RESIDENTIAL SALES	CA	(42,902)	(42,902)							
4401000	RESIDENTIAL SALES	IDU	(70,473)							(70,473)	
4401000	RESIDENTIAL SALES	OR	(593,408)		(593,408)						
4401000	RESIDENTIAL SALES	UT	(717,264)					(717,264)			
4401000	RESIDENTIAL SALES	WA	(140,651)		(140,651)						
4401000	RESIDENTIAL SALES	WYP	(98,385)				(98,385)				
4401000	RESIDENTIAL SALES	WYU	(12,787)				(12,787)				
4401000	RESIDENTIAL SALES	CA	1,737	1,737							
4401000	Residential Revenue Acctg Adjustments	IDU	(26)							(26)	
4401000	Residential Revenue Acctg Adjustments	OR	1,979		1,979						
4401000	Residential Revenue Acctg Adjustments	UT	2,556					2,556			
4401000	Residential Revenue Acctg Adjustments	WA	5,289		5,289						
4401000	Residential Revenue Acctg Adjustments	WYP	30				30				
4401000	Residential Revenue Acctg Adjustments	OR	290		290						
4401000	Residential Revenue Adj - Deferred NPC M	UT	(17,051)					(17,051)			
4401000	Residential Revenue Adj - Deferred NPC M	WA	12								
4401000	Residential Revenue Adj - Deferred NPC M	WYP	(380)				(380)				
4401000	UNBILLED REVENUE - RESIDENTIAL	CA	(468)							(468)	
4401000	UNBILLED REVENUE - RESIDENTIAL	IDU	(633)							(633)	
4401000	UNBILLED REVENUE - RESIDENTIAL	OR	(4,358)		(4,358)						
4401000	UNBILLED REVENUE - RESIDENTIAL	UT	(2,258)					(2,258)			
4401000	UNBILLED REVENUE - RESIDENTIAL	WA	(2,026)			(2,026)					
4401000	UNBILLED REVENUE - RESIDENTIAL	WYP	(201)				(201)				
4401000	UNBILLED REVENUE - RESIDENTIAL	WYU	178					178			
4401000	UNBILLED REVENUE - UNCOLLECTIBLE	CA	2		2						
4401000	UNBILLED REVENUE - UNCOLLECTIBLE	IDU	(11)							(11)	
4401000	UNBILLED REVENUE - UNCOLLECTIBLE	OR	(3)		(3)						
4401000	UNBILLED REVENUE - UNCOLLECTIBLE	UT	(44)					(44)			
4401000	UNBILLED REVENUE - UNCOLLECTIBLE	WA	1				1				
4401000	UNBILLED REVENUE - UNCOLLECTIBLE	WYP	(13)				(13)				
4401000	Solar Feed-in Revenue - Residential	OTHER	(2,582)								(2,582)
4401000	DSM Revenue - Residential	CA	(1,391)		(1,391)						
4401000	DSM Revenue - Residential	IDU	(1,472)						(1,472)		
4401000	DSM Revenue - Residential	OR	(13,253)		(13,253)						
4401000	DSM Revenue - Residential	UT	(23,969)					(23,969)			
4401000	DSM Revenue - Residential	WA	(4,746)					(4,746)			
4401000	DSM Revenue - Residential	WYP	(1,878)					(1,878)			
4401000	DSM Revenue - Residential Cat 2 Gen Svc	IDU	0					0			
4401000	DSM Revenue - Residential Cat 2 Gen Svc	UT	0					0			
4401000	DSM Revenue - Residential Cat 2 Gen Svc	WYP	(16)				(16)				
4401000	Blue Sky Revenue Residential	OTHER	(2,664)								(2,664)
4401000 Total			(1,743,239)	(43,022)	(608,753)	(142,121)	(113,452)	(758,030)	(72,615)		(5,246)
4421000	COMMERCIAL SALES	CA	(33,925)		(33,925)						
4421000	COMMERCIAL SALES	IDU	(39,626)						(39,626)		



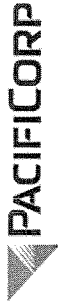
Electric Operations Revenue (Actuals)
 Twelve Months Ending - June 2015
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4421000	COMMERCIAL SALES	OR	(451,150)	-	(451,150)	-	-	-	-	-	-
4421000	COMMERCIAL SALES	UT	(700,406)	-	-	-	-	(700,406)	-	-	-
4421000	COMMERCIAL SALES	WA	(124,993)	-	-	(124,993)	-	-	-	-	-
4421000	COMMERCIAL SALES	WY	(117,618)	-	-	-	(117,618)	-	-	-	-
4421000	COMMERCIAL SALES	WYU	(11,627)	-	-	-	(11,627)	-	-	-	-
4421000	Commercial Revenue Actg Adjustments	CA	1,216	1,216	-	-	-	-	-	-	-
4421000	Commercial Revenue Actg Adjustments	IDU	(16)	(16)	-	-	-	-	(16)	-	-
4421000	Commercial Revenue Actg Adjustments	OR	1,558	1,558	-	-	-	-	-	-	-
4421000	Commercial Revenue Actg Adjustments	UT	1,808	1,808	-	-	-	1,808	-	-	-
4421000	Commercial Revenue Actg Adjustments	WA	4,698	4,698	-	4,698	-	-	-	-	-
4421000	Commercial Revenue Actg Adjustments	WYP	38	38	-	-	38	-	-	-	-
4421000	Commercial Revenue Actg Adjustments	OR	218	218	-	-	-	-	-	-	-
4421000	Commercial Revenue Actg - Deferred NPC Re	UT	(17,710)	-	-	-	-	(17,710)	-	-	-
4421000	Commercial Revenue Actg - Deferred NPC Re	WA	(27)	(27)	-	-	-	-	-	-	-
4421000	Commercial Revenue Actg - Deferred NPC Re	WYP	(544)	(544)	-	-	-	(544)	-	-	-
4421000	Commercial Revenue Actg - Deferred NPC Re	CA	(549)	(549)	-	-	-	-	-	-	-
4421000	UNBILLED REVENUE - COMMERCIAL	IDU	549	549	-	-	-	-	549	-	-
4421000	UNBILLED REVENUE - COMMERCIAL	OR	(3,285)	(3,285)	-	-	-	-	-	-	-
4421000	UNBILLED REVENUE - COMMERCIAL	UT	(291)	(291)	-	-	-	(291)	-	-	-
4421000	UNBILLED REVENUE - COMMERCIAL	WA	(969)	(969)	-	-	-	-	-	-	-
4421000	UNBILLED REVENUE - COMMERCIAL	WYP	(1,493)	(1,493)	-	-	(1,493)	-	-	-	-
4421000	UNBILLED REVENUE - COMMERCIAL	WYU	(34)	(34)	-	-	(34)	-	-	-	-
4421000	Solar Feed-In Revenue - Commercial	OTHER	(883)	(883)	-	-	-	-	-	-	(2,028)
4421000	DSM Revenue - Commercial	CA	(825)	(825)	-	-	-	-	(825)	-	-
4421000	DSM Revenue - Commercial	IDU	(9,101)	(9,101)	-	-	-	-	-	-	-
4421000	DSM Revenue - Commercial	OR	(23,894)	(23,894)	-	-	-	(23,894)	-	-	-
4421000	DSM Revenue - Commercial	UT	(4,354)	(4,354)	-	-	-	-	-	-	-
4421000	DSM Revenue - Small Commercial	WA	0	0	-	-	-	-	0	-	-
4421000	DSM Revenue - Small Commercial	IDU	1	1	-	-	-	1	-	-	-
4421000	DSM Revenue - Small Commercial	OR	(1,518)	(1,518)	-	-	(1,518)	-	-	-	-
4421000	DSM Revenue - Large Commercial	WYP	(58)	(58)	-	-	(58)	-	-	-	-
4421000	Blue Sky Revenue - Commercial	OTHER	(1,317)	(1,317)	-	-	-	-	-	-	(1,317)
4421000 Total			(1,538,152)	(34,141)	(461,759)	(125,644)	(132,854)	(740,491)	(39,918)		(3,348)
4422000	IND SLS/EXCL IRRIG	CA	(6,706)	(6,706)	-	-	-	-	-	-	-
4422000	IND SLS/EXCL IRRIG	IDU	(19,854)	(19,854)	-	-	-	-	(19,854)	-	-
4422000	IND SLS/EXCL IRRIG	OR	(153,580)	(153,580)	-	-	-	-	-	-	-
4422000	IND SLS/EXCL IRRIG	UT	(373,554)	(373,554)	-	-	-	(373,554)	-	-	-
4422000	IND SLS/EXCL IRRIG	WA	(51,951)	(51,951)	-	-	-	-	-	-	-
4422000	IND SLS/EXCL IRRIG	WYP	(347,914)	(347,914)	-	-	(347,914)	-	-	-	-
4422000	IND SLS/EXCL IRRIG	WYU	(110,136)	(110,136)	-	-	(110,136)	-	-	-	-
4422000	SPECIAL CONTRACTS-SITUS	IDU	(90,225)	(90,225)	-	-	-	-	(90,225)	-	-
4422000	INDUSTRIAL Revenue Actg Adjustments	CA	232	232	-	-	-	-	-	-	-
4422000	INDUSTRIAL Revenue Actg Adjustments	IDU	(85)	(85)	-	-	-	-	(85)	-	-
4422000	INDUSTRIAL Revenue Actg Adjustments	OR	1,049	1,049	-	-	-	-	-	-	-
4422000	INDUSTRIAL Revenue Actg Adjustments	UT	2,195	2,195	-	-	-	2,195	-	-	-
4422000	INDUSTRIAL Revenue Actg Adjustments	WA	2,048	2,048	-	-	-	-	-	-	-
4422000	INDUSTRIAL Revenue Actg Adjustments	WYP	146	146	-	-	146	-	-	-	-
4422000	INDUSTRIAL Revenue Actg - Deferred NPC Re	OR	72	72	-	-	-	-	-	-	-
4422000	INDUSTRIAL Revenue Actg - Deferred NPC Re	UT	(10,941)	(10,941)	-	-	-	(10,941)	-	-	-
4422000	INDUSTRIAL Revenue Actg - Deferred NPC Re	WA	(28)	(28)	-	-	-	-	-	-	-
4422000	INDUSTRIAL Revenue Actg - Deferred NPC Re	WYP	(2,551)	(2,551)	-	-	(2,551)	-	-	-	-
4422000	UNBILLED REVENUE - INDUSTRIAL	CA	(118)	(118)	-	-	-	-	-	-	-
4422000	UNBILLED REVENUE - INDUSTRIAL	IDU	(895)	(895)	-	-	-	-	(895)	-	-
4422000	UNBILLED REVENUE - INDUSTRIAL	OR	(1,141)	(1,141)	-	-	-	-	-	-	-
4422000	UNBILLED REVENUE - INDUSTRIAL	UT	18	18	-	-	-	-	18	-	-



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

Primary Account	Secondary Account	Alloc	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4422000	IND SLS/EXCL IRRIG	WA	(164)	-	-	-	-	-	-	-
4422000	IND SLS/EXCL IRRIG	WYP	(966)	-	-	(966)	-	-	-	-
4422000	IND SLS/EXCL IRRIG	WYU	859	-	-	859	-	-	-	-
4422000	IND SLS/EXCL IRRIG	OTHER	(1,739)	-	-	-	-	-	-	(1,739)
4422000	IND SLS/EXCL IRRIG	CA	(166)	(166)	-	-	-	-	-	-
4422000	IND SLS/EXCL IRRIG	IDU	(279)	-	-	-	(279)	-	-	-
4422000	IND SLS/EXCL IRRIG	OR	(822)	-	-	-	-	-	-	-
4422000	IND SLS/EXCL IRRIG	UT	(12,811)	-	-	-	(12,811)	-	-	-
4422000	IND SLS/EXCL IRRIG	WA	(1,863)	-	-	-	-	-	-	-
4422000	IND SLS/EXCL IRRIG	WYU	3	-	-	-	3	-	-	-
4422000	IND SLS/EXCL IRRIG	WYP	(371)	-	-	(371)	-	-	-	-
4422000	IND SLS/EXCL IRRIG	OTHER	(1,723)	-	-	(1,723)	-	-	-	-
4422000	IND SLS/EXCL IRRIG	OTHER	(648)	-	-	-	-	-	-	(648)
4422000 Total			(1,311,300)	(6,758)	(154,422)	(51,957)	(462,657)	(521,782)	(111,338)	(2,387)
4423000	INDUST SALES-IRRIG	CA	(14,297)	-	-	-	-	-	-	-
4423000	INDUST SALES-IRRIG	IDU	(54,224)	-	-	-	-	(54,224)	-	-
4423000	INDUST SALES-IRRIG	OR	(33,107)	-	-	-	-	-	-	-
4423000	INDUST SALES-IRRIG	UT	(17,696)	-	-	-	(17,696)	-	-	-
4423000	INDUST SALES-IRRIG	WA	(15,602)	-	-	-	-	-	-	-
4423000	INDUST SALES-IRRIG	WYP	(1,609)	-	-	-	(1,609)	-	-	-
4423000	INDUST SALES-IRRIG	WYU	(365)	-	-	-	-	-	-	-
4423000	INDUST SALES-IRRIG	CA	562	562	-	-	-	-	-	-
4423000	INDUST SALES-IRRIG	IDU	7	-	-	-	-	-	-	7
4423000	INDUST SALES-IRRIG	OR	82	-	-	-	-	-	-	-
4423000	INDUST SALES-IRRIG	UT	52	-	-	-	52	-	-	-
4423000	INDUST SALES-IRRIG	WA	617	-	-	-	-	-	-	-
4423000	INDUST SALES-IRRIG	WYP	0	-	-	-	0	-	-	-
4423000	INDUST SALES-IRRIG	OR	(6)	-	-	-	-	-	-	-
4423000	INDUST SALES-IRRIG	CA	(23)	-	-	-	-	-	-	-
4423000	INDUST SALES-IRRIG	OTHER	(666)	-	-	-	-	-	-	-
4423000	INDUST SALES-IRRIG	IDU	1,220	-	-	-	-	-	-	1,220
4423000	INDUST SALES-IRRIG	OR	(610)	-	-	-	-	-	-	-
4423000	INDUST SALES-IRRIG	UT	(543)	-	-	-	-	-	-	(543)
4423000	INDUST SALES-IRRIG	WA	(193)	-	-	-	-	-	-	-
4423000	INDUST SALES-IRRIG	WYP	(51)	-	-	-	(51)	-	-	-
4423000	INDUST SALES-IRRIG	WYU	(58)	-	-	-	-	-	-	-
4423000	INDUST SALES-IRRIG	CA	6	6	-	-	-	-	-	-
4423000	INDUST SALES-IRRIG	OR	55	-	-	-	-	-	-	-
4423000	INDUST SALES-IRRIG	WA	(64)	-	-	-	-	-	-	-
4423000	INDUST SALES-IRRIG	OTHER	(62)	-	-	-	-	-	-	(62)
4423000	INDUST SALES-IRRIG	IDU	(406)	-	-	-	-	-	-	-
4423000	INDUST SALES-IRRIG	OR	(641)	-	-	-	-	-	-	-
4423000	INDUST SALES-IRRIG	UT	(590)	-	-	-	(590)	-	-	-
4423000	INDUST SALES-IRRIG	WA	(540)	-	-	-	-	-	-	-
4423000	INDUST SALES-IRRIG	WYP	(24)	-	-	-	(24)	-	-	-
4423000	INDUST SALES-IRRIG	OTHER	(1)	-	-	-	-	-	-	(1)
4423000 Total			(139,906)	(14,802)	(34,227)	(15,804)	(2,405)	(18,777)	(54,128)	(62)
4441000	PUB S/THWY LIGHT	CA	(518)	-	-	-	-	-	-	-
4441000	PUB S/THWY LIGHT	IDU	(505)	-	-	-	-	(505)	-	-
4441000	PUB S/THWY LIGHT	OR	(5,964)	-	-	-	-	-	-	(5,964)
4441000	PUB S/THWY LIGHT	UT	(9,213)	-	-	-	(9,213)	-	-	-
4441000	PUB S/THWY LIGHT	WA	(1,342)	-	-	-	-	-	-	-
4441000	PUB S/THWY LIGHT	WYP	(1,744)	-	-	-	-	-	-	(1,744)
4441000	PUB S/THWY LIGHT	WYU	(401)	-	-	-	-	-	-	(401)
4441000	PUB S/THWY LIGHT	CA	18	18	-	-	-	-	-	-
4441000	PUB S/THWY LIGHT	IDU	0	-	-	-	-	-	-	0



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

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4441000	PUB ST/HWY LIGHT	OR	15			15					
4441000	PUB ST/HWY LIGHT	UT	50					50			
4441000	PUB ST/HWY LIGHT	WA					55				
4441000	PUB ST/HWY LIGHT	WYO	0				0				
4441000	PUB ST/HWY LIGHT	OR	(1)		(1)						
4441000	PUB ST/HWY LIGHT	WA	(1)				(1)				
4441000	PUB ST/HWY LIGHT	OR	(17)								
4441000	PUB ST/HWY LIGHT	UT	23								
4441000	PUB ST/HWY LIGHT	WA	47					47			
4441000	PUB ST/HWY LIGHT	WYO	(21)				(21)				
4441000	PUB ST/HWY LIGHT	UT	5				5				
4441000	PUB ST/HWY LIGHT	WYO	(70)				(70)				
4441000	PUB ST/HWY LIGHT	OR	(28)								(28)
4441000	PUB ST/HWY LIGHT	CA	(13)								(13)
4441000	PUB ST/HWY LIGHT	IDU	(136)			(136)					(136)
4441000	PUB ST/HWY LIGHT	OR	(313)					(313)			(313)
4441000	PUB ST/HWY LIGHT	WA	(31)				(31)				(31)
4441000	PUB ST/HWY LIGHT	WYO	(30)				(30)				(30)
4441000 Total			(20,145)	(529)	(6,063)	(1,340)	(2,240)	(9,429)	(516)		(28)
4451000	OTHER SALES PUBLIC	UT	(17,212)					(17,212)			
4451000	OTHER SALES PUBLIC	UT	74					74			
4451000	OTHER SALES PUBLIC	UT	42					42			
4451000	OTHER SALES PUBLIC	OTHER	(29)								(29)
4451000	OTHER SALES PUBLIC	UT	(590)					(590)			
4451000 Total			(17,715)					(17,686)			(29)
4471000	ON SYS WHOLE-FIRM	OR	(1,155)			(1,155)					
4471000	ON SYS WHOLE-FIRM	FERC	(6,513)								(6,513)
4471000	ON SYS WHOLE-FIRM	FERC	(4,125)								(4,125)
4471000	ON SYS WHOLE-FIRM	WYP	(9)				(9)				(9)
4471000 Total			(11,802)			(1,155)					(10,638)
4479000	NET POWER COSTS	CAGW	(59,485)	(2,634)	(43,428)	(13,423)					
4479000	NET POWER COSTS	FERC	(99,485)	(2,634)	(43,428)	(13,423)					
4479000	NET POWER COSTS	WYP	(79)				(2)				(79)
4479000	NET POWER COSTS	WYP	(81)				(2)				(79)
4479000 Total			(0)				(2)				(79)
4491100	PRV RTE REFS-RESDL	UT	(0)					(0)			
4491100	PRV RTE REFS-RESDL	CA	(164)								
4491100	PRV RTE REFS-RESDL	IDU	(201)						(201)		
4491100	PRV RTE REFS-RESDL	OR	(2,905)								
4491100	PRV RTE REFS-RESDL	UT	(2,364)					(2,364)			
4491100	PRV RTE REFS-RESDL	WA	(464)								
4491100	PRV RTE REFS-RESDL	WYP	(386)				(386)				
4491100	PRV RTE REFS-RESDL	WYO	(48)				(48)				
4491100 Total			(6,530)	(164)	(53)	(464)	(464)	(2,364)	(201)		
4501000	FORF DISC/INT-RES	CA	(53)								
4501000	FORF DISC/INT-RES	IDU	(614)								
4501000	FORF DISC/INT-RES	OR	(745)								
4501000	FORF DISC/INT-RES	UT	(111)								
4501000	FORF DISC/INT-RES	WA	(107)								
4501000	FORF DISC/INT-RES	WYO	(12)								
4501000	FORF DISC/INT-RES	WYO	(53)								
4501000 Total			(1,677)	(53)	(614)	(111)	(119)	(745)	(37)		
4502000	FORF DISC/INT-IND	CA	(16)								
4502000	FORF DISC/INT-IND	IDU	(197)								
4502000	FORF DISC/INT-IND	OR	(190)								
4502000	FORF DISC/INT-IND	UT									
4502000	FORF DISC/INT-IND	WA									
4502000	FORF DISC/INT-IND	WYO									
4502000 Total											



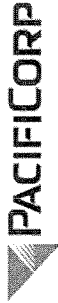
Electric Operations Revenue (Actuals)

Twelve Months Ending - June 2015

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account	Secondary Account	Utah	Wyoming	Idaho	FERC	Other	Wash	Oregon	Calif	Total	Alloc
4503000	FORF DISC/INT-IND	(225)		(225)							UT
4503000	FORF DISC/INT-IND	(34)	(34)								WA
4503000	FORF DISC/INT-IND	(119)	(119)								WYP
4503000	FORF DISC/INT-IND	(21)	(21)								WYU
4503000 Total		(803)	(190)	(225)	(197)						
4504000	GOVT MUNI/ALL OTH	(1)	(1)								CA
4504000	GOVT MUNI/ALL OTH	(6)	(6)								IDU
4504000	GOVT MUNI/ALL OTH	(39)	(39)								OR
4504000	GOVT MUNI/ALL OTH	(62)	(62)								UT
4504000	GOVT MUNI/ALL OTH	(11)	(11)								WA
4504000	GOVT MUNI/ALL OTH	(3)	(3)								WYP
4504000	GOVT MUNI/ALL OTH	(6)	(6)								WYU
4504000 Total		(122)	(11)	(62)	(6)						
4511000	ACCOUNT SERV CHG	(24)	(24)								CA
4511000	ACCOUNT SERV CHG	(55)	(55)								IDU
4511000	ACCOUNT SERV CHG	(517)	(517)								OR
4511000	ACCOUNT SERV CHG	(2,645)	(2,645)								UT
4511000	ACCOUNT SERV CHG	(117)	(117)								WA
4511000	ACCOUNT SERV CHG	(137)	(137)								WYP
4511000	ACCOUNT SERV CHG	(13)	(13)								WYU
4511000	ACCOUNT SERV CHG	(9)	(9)								CA
4511000	ACCOUNT SERV CHG	(29)	(29)								IDU
4511000	ACCOUNT SERV CHG	(281)	(281)								OR
4511000	ACCOUNT SERV CHG	(463)	(463)								UT
4511000	ACCOUNT SERV CHG	(56)	(56)								WA
4511000	ACCOUNT SERV CHG	(74)	(74)								WYP
4511000	ACCOUNT SERV CHG	(7)	(7)								WYU
4511000 Total		(4,428)	(231)	(3,108)	(84)						
4512000	TAMPER/RECONNECT	(1)	(1)								CA
4512000	TAMPER/RECONNECT	(0)	(0)								IDU
4512000	TAMPER/RECONNECT	(18)	(18)								OR
4512000	TAMPER/RECONNECT	(12)	(12)								UT
4512000	TAMPER/RECONNECT	(4)	(4)								WA
4512000	TAMPER/RECONNECT	(1)	(1)								WYP
4512000	TAMPER/RECONNECT	(6)	(6)								WYU
4512000 Total		(36)	(18)	(12)	(0)						
4513000	OTHER	(47)	(47)								CA
4513000	OTHER	(14)	(14)								IDU
4513000	OTHER	(500)	(500)								OR
4513000	OTHER	(6)	(6)								SO
4513000	OTHER	(580)	(580)								UT
4513000	OTHER	18	18								WA
4513000	OTHER	(142)	(142)								WYP
4513000	OTHER	(31)	(31)								WYU
4513000 Total		(1,297)	(47)	(500)	(14)						
4514000	ENERGY FINANSWER	(5)	(5)								UT
4514000	ENERGY FINANSWER	(0)	(0)								CA
4514000	ENERGY FINANSWER	(0)	(0)								WA
4514000 Total		(5)	(5)	(5)	(0)						
4514100	ENERGY FINANSWER LIGHT	(0)	(0)								CA
4514100	ENERGY FINANSWER LIGHT	(0)	(0)								WA
4514100 Total		(0)	(0)	(0)	(0)						
4514200	RENTS - COMMON	(2)	(2)								CA
4514200	RENTS - COMMON	(1)	(1)								IDU
4514200	RENTS - COMMON	(851)	(851)								OR
4514200	RENTS - COMMON	(686)	(686)								SO
4514200	RENTS - COMMON	(610)	(610)								UT
4514200	RENTS - COMMON	(11)	(11)								WA
4514200	RENTS - COMMON	(14)	(14)								WYP
4514200 Total		(2,997)	(1,297)	(1,297)	(14)						



Electric Operations Revenue (Actuals)
 Twelve Months Ending - June 2015
 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	301860	(18)								
4541000	RENTS - COMMON	301864	(536)								
4541000	RENTS - COMMON	301864	(147)						(147)		
4541000	RENTS - COMMON	301864	(2,525)								
4541000	RENTS - COMMON	301864	(1,931)						(1,931)		
4541000	RENTS - COMMON	301864	(831)								
4541000	RENTS - COMMON	301864	(330)								
4541000	RENTS - COMMON	301866	(9)								
4541000	RENTS - COMMON	301866	(6)								
4541000	RENTS - COMMON	301867	(0)								
4541000	RENTS - COMMON	301867	(116)								
4541000	RENTS - COMMON	301867	(182)						(182)		
4541000	RENTS - COMMON	301867	(8)								
4541000	RENTS - COMMON	301867	(5)								
4541000	RENTS - COMMON	301867	(0)								
4541000	RENTS - COMMON	301869	0								
4541000	RENTS - COMMON	301869	(22)								
4541000	RENTS - COMMON	301869	(11)								
4541000	RENTS - COMMON	301869	(2)								
4541000	RENTS - COMMON	301869	(47)								
4541000	RENTS - COMMON	301870	(4)								
4541000	RENTS - COMMON	301871	(10)								
4541000	RENTS - COMMON	301871	(366)								
4541000	RENTS - COMMON	301871	(150)								
4541000	RENTS - COMMON	301872	(291)								
4541000	RENTS - COMMON	301872	(58)								
4541000	RENTS - COMMON	301872	(970)								
4541000	RENTS - COMMON	301873	(1)								
4541000	RENTS - COMMON	301873	(139)								
4541000	RENTS - COMMON	301873	(574)								
4541000	RENTS - COMMON	301874	(29)								
4541000	RENTS - COMMON	301874	(112)								
4541000	RENTS - COMMON	301879	(2)								
4541000	RENTS - COMMON	301879	(1)								
4541000	RENTS - COMMON	301879	(107)								
4541000	RENTS - COMMON	301879	(6)								
4541000	RENTS - COMMON	301879	(19)								
4541000	RENTS - COMMON	301879	(6)								
4541000	RENTS - COMMON	301885	(2,862)								
4541000	RENTS - COMMON	301885	(11)								
4541000 Total			(14,721)								
4542000	RENTS - NON COMMON	301862	(6)								
4542000	RENTS - NON COMMON	301862	(0)								
4542000	RENTS - NON COMMON	301862	(4)								
4542000 Total			(10)								
4543000	RENTS - NON COMMON	301863	(3,346)								
4543000 Total			(3,346)								
4561100	Other Wheeling Rev	301953	(1,096)								
4561100	Other Wheeling Rev	301966	(679)								
4561100	Other Wheeling Rev	301967	(493)								
4561100	Other Wheeling Rev	301969	(1,334)								
4561100	Other Wheeling Rev	301973	(2,653)								
4561100	Other Wheeling Rev	301974	(2,262)								
4561100 Total			(11,228)								
4562000	RENTS - NON COMMON	301863	(173)								
4562000	RENTS - NON COMMON	301953	(54)								
4562000	RENTS - NON COMMON	301966	(107)								
4562000	RENTS - NON COMMON	301967	(78)								
4562000	RENTS - NON COMMON	301969	(241)								
4562000	RENTS - NON COMMON	301973	(419)								
4562000	RENTS - NON COMMON	301974	(357)								
4562000 Total			(1,312)								
4563000	RENTS - NON COMMON	301863	(5,122)								
4563000 Total			(5,122)								
4564000	RENTS - NON COMMON	301863	(2,266)								
4564000	RENTS - NON COMMON	301953	(771)								
4564000	RENTS - NON COMMON	301966	(198)								
4564000	RENTS - NON COMMON	301967	(33)								
4564000	RENTS - NON COMMON	301969	(262)								
4564000	RENTS - NON COMMON	301973	(89)								
4564000	RENTS - NON COMMON	301974	(65)								
4564000	RENTS - NON COMMON	301974	(241)								
4564000	RENTS - NON COMMON	301974	(479)								
4564000	RENTS - NON COMMON	301974	(1,408)								
4564000	RENTS - NON COMMON	301974	(1,200)								
4564000	RENTS - NON COMMON	301974	(357)								
4564000	RENTS - NON COMMON	301974	(103)								
4564000 Total			(2,266)								
4565000	RENTS - NON COMMON	301863	(291)								
4565000	RENTS - NON COMMON	301953	(581)								
4565000	RENTS - NON COMMON	301966	(360)								
4565000	RENTS - NON COMMON	301967	(46)								
4565000	RENTS - NON COMMON	301969	(262)								
4565000	RENTS - NON COMMON	301973	(91)								
4565000	RENTS - NON COMMON	301974	(1,408)								
4565000	RENTS - NON COMMON	301974	(1,200)								
4565000	RENTS - NON COMMON	301974	(357)								
4565000	RENTS - NON COMMON	301974	(44)								
4565000 Total			(2,266)								



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

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4561100	Other Wheeling Rev	302082	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
4561100	Other Wheeling Rev	302092	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
4561100	Other Wheeling Rev	302831	(75)	(1)	(12)	(14)	(4)	(14)	(40)	(5)	(0)
4561100	Other Wheeling Rev	302901	(16,430)	(158)	(2,596)	(802)	(2,965)	(8,717)	(1,120)	(71)	(0)
4561100	Other Wheeling Rev	302981	(299)	(3)	(47)	(15)	(54)	(159)	(20)	(1)	(1)
4561100	Other Wheeling Rev	302982	(677)	(6)	(107)	(33)	(122)	(359)	(46)	(3)	(3)
4561100	Other Wheeling Rev	302983	(86)	(1)	(14)	(4)	(16)	(46)	(6)	(0)	(0)
4561100	Other Wheeling Rev	505961	(402)	(4)	(63)	(20)	(73)	(213)	(27)	(2)	(2)
4561100	Other Wheeling Rev	505963	(408)	(4)	(64)	(20)	(74)	(216)	(28)	(2)	(2)
4561100 Total		(27,547)	(264)	(4,353)	(1,345)	(4,971)	(14,615)	(1,878)		(119)	
4561910	S/T FIRM WHEEL REV	301926	(1,358)	(13)	(215)	(66)	(245)	(720)	(93)	(6)	(6)
4561910	S/T FIRM WHEEL REV	302812	(5)	(0)	(0)	(0)	(0)	(3)	(0)	(0)	(0)
4561910 Total		(1,363)	(13)	(215)	(66)	(245)	(723)	(93)		(6)	
4561920	L/T FIRM WHEEL REV	301912	(3,064)	(29)	(484)	(150)	(553)	(1,626)	(209)	(13)	(13)
4561920	L/T FIRM WHEEL REV	301916	(8,726)	(84)	(1,379)	(426)	(1,575)	(4,631)	(595)	(38)	(38)
4561920	L/T FIRM WHEEL REV	301917	(17,932)	(172)	(2,834)	(876)	(3,236)	(9,514)	(1,233)	(78)	(78)
4561920	L/T FIRM WHEEL REV	302961	0	0	0	0	0	0	0	0	0
4561920	L/T FIRM WHEEL REV	302962	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
4561920	L/T FIRM WHEEL REV	302980	(22,998)	(220)	(3,634)	(1,123)	(4,151)	(12,202)	(1,568)	(100)	(100)
4561920 Total		(52,722)	(505)	(8,331)	(2,575)	(9,515)	(27,972)	(3,595)		(228)	
4561930	NON-FIRM WHEELING REVENUE	301922	(8,993)	(68)	(1,397)	(440)	(1,769)	(4,507)	(656)	(36)	(36)
4561930	NON-FIRM WHEELING REVENUE	302822	(13)	(0)	(2)	(1)	(3)	(7)	(1)	(0)	(0)
4561930 Total		(9,006)	(86)	(1,399)	(441)	(1,772)	(4,514)	(657)		(36)	
4561990	TRANSMISSION REVENUE	301913	2,073	20	328	101	374	1,100	141	9	9
4561990 Total		2,073	20	328	101	374	1,100	141		9	
4562100	USE OF FACIL REV	301911	(17)	(0)	(4)	(1)	(3)	(7)	(1)	(0)	(0)
4562100 Total		(17)	(0)	(4)	(1)	(3)	(7)	(1)		(0)	
4562200	DSM REVENUES	301996	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
4562200 Total		(0)	(0)	(0)	(0)	(0)	(0)	(0)		(0)	
4562300	MISC OTHER REV	301900	(58)	(0)	(0)	(0)	(13)	(39)	(5)	(0)	(0)
4562300	MISC OTHER REV	301900	(2)	(0)	(1)	(0)	(0)	(1)	(0)	(0)	(0)
4562300	MISC OTHER REV	301900	(24)	(0)	(0)	(0)	(0)	(24)	(0)	(0)	(0)
4562300	MISC OTHER REV	301900	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
4562300	MISC OTHER REV	301901	52	(0)	(0)	52	(0)	(0)	(0)	(0)	(0)
4562300	MISC OTHER REV	301915	(1,800)	0	(0)	(0)	(415)	(1,219)	(157)	(10)	(10)
4562300	MISC OTHER REV	301915	2	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
4562300	MISC OTHER REV	301915	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
4562300	MISC OTHER REV	301915	(17)	(0)	(4)	(1)	(3)	(7)	(1)	(0)	(0)
4562300	MISC OTHER REV	301915	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
4562300	MISC OTHER REV	301915	0	(0)	(0)	0	(0)	(0)	(0)	(0)	(0)
4562300	MISC OTHER REV	301939	(64)	(1)	(16)	(5)	(10)	(28)	(4)	(0)	(0)
4562300	MISC OTHER REV	301940	(2,717)	(0)	(0)	(0)	(626)	(1,840)	(236)	(15)	(15)
4562300	MISC OTHER REV	301940	(2,588)	(114)	(1,879)	(581)	(3)	(10)	(1)	(0)	(0)
4562300	MISC OTHER REV	301949	(189)	(0)	(0)	(0)	(44)	(128)	(16)	(1)	(1)
4562300	MISC OTHER REV	301949	(7)	(0)	(5)	(2)	(0)	(0)	(0)	(0)	(0)
4562300	MISC OTHER REV	301949	(249)	(4)	(64)	(20)	(38)	(108)	(14)	(1)	(1)
4562300	MISC OTHER REV	301951	(10,958)	(158)	(2,584)	(831)	(1,546)	(4,372)	(570)	(37)	(37)
4562300	MISC OTHER REV	301955	(305)	(0)	(0)	(0)	(305)	(0)	(0)	(0)	(0)
4562300	MISC OTHER REV	301955	5	5	79	25	47	133	17	1	1
4562300	MISC OTHER REV	301958	(8,748)	(137)	(2,239)	(720)	(1,339)	(3,787)	(493)	(32)	(32)
4562300	MISC OTHER REV	301959	(6)	(0)	(2)	(1)	(1)	(3)	(0)	(0)	(0)
4562300	MISC OTHER REV	302071	(965)	(43)	(705)	(218)	(97)	(315)	(97)	(97)	(97)
4562300	MISC OTHER REV	361000	(432)	(19)	(315)	(97)	(97)	(315)	(97)	(97)	(97)
4562300 Total		(27,910)	(472)	(7,736)	(2,399)	(4,296)	(11,434)	(1,479)		(95)	
4562310	EIM - MISCELLANEOUS	308001	(25)	(0)	(6)	(2)	(4)	(11)	(1)	(1)	(1)
4562310 Total		(25)	(0)	(6)	(2)	(4)	(11)	(1)		(1)	



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

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4562310 Total											
4562400	R&S INVENTORY SALES	(8)	(8)	(0)	(6)	-	(2)	(11)	(1)	(0)	-
4562400	R&S INVENTORY SALES	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	-
4562400	R&S INVENTORY SALES	(753)	(753)	(15)	(177)	(50)	(113)	(351)	(45)	(2)	-
4562400	R&S INVENTORY SALES	(3)	(3)	-	-	-	(3)	-	-	-	-
4562400 Total		(764)	(764)	(15)	(185)	(50)	(116)	(351)	(45)	(2)	-
4562500	R&S INV. COST OF SALE	859	859	-	-	-	-	859	-	-	-
4562500 Total		859	859	-	-	-	-	859	-	-	-
4562700	RNW ENERGY CRDT SALES	301943	301943	(14)	(223)	(72)	(134)	(378)	(49)	(3)	-
4562700	RNW ENERGY CRDT SALES	301944	301944	26	0	2	4	11	1	0	-
4562700	RNW ENERGY CRDT SALES	301945	301945	(4,561)	(72)	(1,167)	(698)	(1,975)	(257)	(17)	-
4562700	RNW ENERGY CRDT SALES	352943	352943	10,402	-	-	-	-	-	-	10,402
4562700	RNW ENERGY CRDT SALES	352950	352950	(6)	(6)	-	-	-	-	-	(6)
4562700 Total		4,987	(4,987)	(85)	(1,384)	(445)	(928)	(2,342)	(305)	(20)	10,396
4562800	CA GHG Emission Allo	(10,202)	(10,202)	-	-	-	-	-	-	-	(10,202)
4562800	CA GHG Emission Allo	10,202	10,202	-	-	-	-	-	-	-	10,202
4562800	CA GHG Emission Allo	(13,041)	(13,041)	-	-	-	-	-	-	-	(13,041)
4562800 Total		(13,041)	(13,041)	-	-	-	-	-	-	-	(13,041)
4563500	OTH. Elec. Rev. Def. Trn.	3,834	3,834	-	-	-	-	-	-	-	3,834
4563500 Total		3,834	3,834	-	-	-	-	-	-	-	3,834
Grand Total		(4,995,633)	(104,287)	#####	(359,611)	(737,827)	#####	(287,750)	(11,252)	(9,908)	



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

Primary Account	Secondary Group Code	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
5000000	OPER SUPV & ENG	CAGE	2,360	-	-	-	544	1,598	205	13	-
5000000	OPER SUPV & ENG	CAGW	-	1	16	-	-	-	-	-	-
5000000	OPER SUPV & ENG	JBG	13,140	579	9,539	2,948	17	50	6	0	0
5000000	OPER SUPV & ENG	SG	7	0	2	1	1	3	0	0	0
5000000 Total			15,529	580	9,556	2,954	562	1,652	212	13	-
5001000	OPER SUPV & ENG	CAGE	372	-	-	-	86	252	32	2	-
5001000	OPER SUPV & ENG	JBG	53	2	38	0	0	0	0	0	0
5001000	OPER SUPV & ENG	SG	425	2	38	12	86	252	32	2	-
5001000 Total			233,870	10,733	169,673	53,764	-	-	-	-	-
5011000	Net Power Cost Expense	CAGW	233,870	10,733	169,673	53,764	-	-	-	-	-
5011000 Total			233,870	10,733	169,673	53,464	-	-	-	-	-
5011500	FUEL REG CST DRFL AM	CAGE	6,782	-	-	-	1,722	4,387	638	35	-
5011500	FUEL REG CST DRFL AM	JBG	6,782	-	-	-	1,722	4,387	638	35	-
5011500 Total			6,782	-	-	-	1,722	4,387	638	35	-
5012000	FUEL HAND-COAL	CAGE	2,062	91	1,506	465	-	-	-	-	-
5012000	FUEL HAND-COAL	JBG	2,062	91	1,506	465	-	-	-	-	-
5012000	FUEL HAND-COAL	SG	(154)	(7)	(111)	(35)	(0)	(1)	(0)	(0)	(0)
5012000	FUEL HAND-COAL	SE	143	2	35	11	24	61	9	0	0
5012000 Total			10,723	86	1,429	441	2,225	5,670	825	46	-
5020000	STEAM EXPENSES	CAGE	29,360	-	-	-	6,762	19,881	2,555	162	-
5020000	STEAM EXPENSES	JBG	943	42	688	213	-	-	-	-	-
5020000	STEAM EXPENSES	SG	12,711	560	9,227	2,852	17	49	6	0	0
5020000	STEAM EXPENSES	SE	43,014	602	9,915	3,065	6,779	19,929	2,561	163	-
5020000 Total			2,459	-	-	-	566	1,665	214	14	-
5023000	STM EXP - FLYASH	CAGE	2,459	-	-	-	566	1,665	214	14	-
5023000	STM EXP - FLYASH	JBG	29	-	-	-	7	19	2	0	-
5023000	STM EXP - FLYASH	SG	29	-	-	-	7	19	2	0	-
5023000 Total			1,342	-	-	-	309	909	117	7	-
5024000	STM EXP - SCRUBBER	CAGE	1,342	-	-	-	309	909	117	7	-
5024000	STM EXP - SCRUBBER	JBG	14,749	-	-	-	3,397	9,987	1,284	81	-
5024000	STM EXP - SCRUBBER	SG	3	0	2	1	0	0	0	0	-
5024000	STM EXP - SCRUBBER	SE	14,752	0	2	1	3,397	9,987	1,284	81	-
5024000 Total			3,510	3	50	15	808	2,377	305	19	-
5050000	ELECTRIC EXPENSES	CAGE	68	0	0	0	0	0	0	0	0
5050000	ELECTRIC EXPENSES	JBG	68	0	0	0	0	0	0	0	0
5050000	ELECTRIC EXPENSES	SG	3,578	3	50	15	808	2,377	305	19	-
5050000	ELECTRIC EXPENSES	SE	3,578	3	50	15	808	2,377	305	19	-
5050000 Total			1	-	-	-	0	1	0	0	0
5051000	ELEC EXP GENERAL	CAGE	1	-	-	-	0	1	0	0	-
5051000	ELEC EXP GENERAL	JBG	1	-	-	-	0	1	0	0	-
5051000	ELEC EXP GENERAL	SG	54,672	-	-	-	12,592	37,019	4,758	302	-
5051000	ELEC EXP GENERAL	SE	1,024	45	748	231	-	-	-	-	-
5060000	MISC STEAM PWR EXP	CAGW	1,024	45	748	231	-	-	-	-	-
5060000	MISC STEAM PWR EXP	JBG	3,501	154	2,542	786	5	13	2	0	0
5060000	MISC STEAM PWR EXP	SG	59,198	200	3,289	1,017	12,597	37,033	4,760	302	-
5060000	MISC STEAM PWR EXP	SE	857	-	-	-	197	580	75	5	-
5061000	MISC STM EXP - CON	JBG	82	4	60	18	0	0	0	0	0
5061000	MISC STM EXP - CON	SG	939	4	60	18	197	581	75	5	-
5061000	MISC STM EXP - CON	SE	917	40	666	206	23	68	9	1	-
5061100	MISC STM EXP - PCLLU	JBG	1,018	40	666	206	24	72	9	1	-
5061100	MISC STM EXP - PCLLU	SG	396	5	81	112	91	268	34	2	-
5061100	MISC STM EXP - PCLLU	SE	507	5	81	112	25	268	34	2	-
5061300	MISC STM EXP - OFFIC	JBG	1,323	51	843	261	305	896	115	7	-
5061300	MISC STM EXP - OFFIC	SG	1,162	4	843	261	2	896	115	7	-
5061300	MISC STM EXP - OFFIC	SE	2,485	51	843	261	306	901	116	7	-
5061300 Total			2,485	51	843	261	306	901	116	7	-



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

Primary Account	Secondary Group Code	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
5061500	MISC STM EXP CORR	CAGE	138	-	-	-	32	93	12	1	-
5061500 Total	Steam O&M Expense	CAGE	138	-	-	-	32	93	12	1	-
5061600	MISC STM EXP FIRE	JBG	15	1	11	-	3	0	0	0	-
5061600 Total	Steam O&M Expense	JBG	15	1	11	-	3	0	0	0	-
5062000	MISC STM - ENVRNMT	CAGE	1,546	-	-	-	356	1,047	135	9	-
5062000 Total	Steam O&M Expense	JBG	1,546	-	-	-	356	1,047	135	9	-
5063000	MISC STEAM JVA CR	CAGE	(15,197)	-	-	-	(3,500)	(10,290)	(1,323)	(84)	-
5063000 Total	Steam O&M Expense	JBG	(15,197)	-	-	-	(3,500)	(10,290)	(1,323)	(84)	-
5064000	MISC STEAM JVA CR	CAGE	(22,770)	(1,003)	(16,529)	-	(30)	(87)	(11)	(1)	-
5064000 Total	Steam O&M Expense	JBG	(22,770)	(1,003)	(16,529)	-	(30)	(87)	(11)	(1)	-
5065000	MISC STM EXP RCRT	CAGE	25	-	-	-	6	17	2	0	-
5065000 Total	Steam O&M Expense	JBG	25	-	-	-	6	17	2	0	-
5065300	MISC STM EXP - SEC	CAGE	490	-	-	-	113	332	43	3	-
5065300 Total	Steam O&M Expense	JBG	490	-	-	-	113	332	43	3	-
5065500	MISC STM EXP - SEC	CAGE	99	4	72	-	22	0	0	0	-
5065500 Total	Steam O&M Expense	JBG	99	4	72	-	22	0	0	0	-
5066000	MISC STM EXP - SFTY	CAGE	589	4	22	-	113	332	43	3	-
5066000 Total	Steam O&M Expense	JBG	589	4	22	-	113	332	43	3	-
5066000	MISC STM EXP - SFTY	CAGE	1,238	-	-	-	285	838	108	7	-
5066000 Total	Steam O&M Expense	JBG	1,238	-	-	-	285	838	108	7	-
5066000	MISC STM EXP - SFTY	CAGE	149	7	108	-	33	0	0	0	-
5066000 Total	Steam O&M Expense	JBG	149	7	108	-	33	0	0	0	-
5067000	MISC STM EXP TRNG	CAGE	1,542	-	-	-	355	1,044	134	9	-
5067000 Total	Steam O&M Expense	JBG	1,542	-	-	-	355	1,044	134	9	-
5067000	MISC STM EXP TRNG	CAGE	2,089	92	1,517	-	358	1,052	135	9	-
5067000 Total	Steam O&M Expense	JBG	2,089	92	1,517	-	358	1,052	135	9	-
5069000	MISC STM EXP WTSY	CAGE	184	-	-	-	42	125	16	1	-
5069000 Total	Steam O&M Expense	JBG	184	-	-	-	42	125	16	1	-
5069500	MISC STM EXP MISC	CAGE	3,025	-	-	-	697	2,048	263	17	-
5069500 Total	Steam O&M Expense	JBG	3,025	-	-	-	697	2,048	263	17	-
5069900	MISC STM EXP MISC	CAGE	9	0	6	-	2	0	0	0	-
5069900 Total	Steam O&M Expense	JBG	9	0	6	-	2	0	0	0	-
5070000	RENTS (STEAM GEN)	CAGE	115	1	24	-	26	78	10	1	-
5070000 Total	Steam O&M Expense	JBG	115	1	24	-	26	78	10	1	-
5070000	RENTS (STEAM GEN)	CAGE	32	12	204	-	63	0	0	0	-
5070000 Total	Steam O&M Expense	JBG	32	12	204	-	63	0	0	0	-
5070000	RENTS (STEAM GEN)	CAGE	428	14	228	-	70	27	10	1	-
5070000 Total	Steam O&M Expense	JBG	428	14	228	-	70	27	10	1	-
5100000	MNT SUPERV & ENG	CAGE	3,154	11	183	-	727	2,136	275	17	-
5100000 Total	Steam O&M Expense	JBG	3,154	11	183	-	727	2,136	275	17	-
5100000	MNT SUPERV & ENG	CAGE	251	32	528	-	163	1	0	0	-
5100000 Total	Steam O&M Expense	JBG	251	32	528	-	163	1	0	0	-
5100000	MNT SUPERV & ENG	CAGE	727	43	711	-	220	2,139	275	17	-
5100000 Total	Steam O&M Expense	JBG	727	43	711	-	220	2,139	275	17	-
5101000	MNTICE SUPVSR & ENG	CAGE	3,700	-	-	-	852	2,505	322	20	-
5101000 Total	Steam O&M Expense	JBG	3,700	-	-	-	852	2,505	322	20	-
5101000	MNT OF STRUCTURES	CAGE	2,507	20	329	-	578	1,598	218	14	-
5101000 Total	Steam O&M Expense	JBG	2,507	20	329	-	578	1,598	218	14	-
5110000	MNT OF STRUCTURES	CAGE	451	25	416	-	129	1	0	0	-
5110000 Total	Steam O&M Expense	JBG	451	25	416	-	129	1	0	0	-
5110000	MNT OF STRUCTURES	CAGE	573	45	745	-	230	578	1,700	14	-
5110000 Total	Steam O&M Expense	JBG	573	45	745	-	230	578	1,700	14	-
5111000	MNT OF STRUCTURES	CAGE	6,557	9	151	-	1,510	4,440	571	36	-
5111000 Total	Steam O&M Expense	JBG	6,557	9	151	-	1,510	4,440	571	36	-
5111000	MNT OF STRUCTURES	CAGE	208	9	151	-	47	0	0	0	-
5111000 Total	Steam O&M Expense	JBG	208	9	151	-	47	0	0	0	-
5111200	MNT STRCT PMP PLNT	CAGE	6,765	9	151	-	1,511	4,441	571	36	-
5111200 Total	Steam O&M Expense	JBG	6,765	9	151	-	1,511	4,441	571	36	-
5111200	MNT STRCT PMP PLNT	CAGE	727	71	1,165	-	360	6	63	4	-
5111200 Total	Steam O&M Expense	JBG	727	71	1,165	-	360	6	63	4	-
5111200	MNT STRCT WASTE WT	CAGE	2,332	71	1,165	-	360	169	498	64	-
5111200 Total	Steam O&M Expense	JBG	2,332	71	1,165	-	360	169	498	64	-
5112000	MNT STRCT WASTE WT	CAGE	1,388	61	1,007	-	311	2	698	90	-
5112000 Total	Steam O&M Expense	JBG	1,388	61	1,007	-	311	2	698	90	-
5112000	MNT STRCT WASTE WT	CAGE	2,419	61	1,007	-	311	239	704	90	-
5112000 Total	Steam O&M Expense	JBG	2,419	61	1,007	-	311	239	704	90	-
5112000	STRUCTURAL SYSTEMS	CAGE	3,705	260	4,291	-	853	2,509	322	20	-
5112000 Total	Steam O&M Expense	JBG	3,705	260	4,291	-	853	2,509	322	20	-
5112000	STRUCTURAL SYSTEMS	CAGE	5,911	260	4,291	-	1,326	8	23	3	-
5112000 Total	Steam O&M Expense	JBG	5,911	260	4,291	-	1,326	8	23	3	-
5112000	MNT OF STRCT CATH	CAGE	9,616	260	4,291	-	1,326	2,532	325	21	-
5112000 Total	Steam O&M Expense	JBG	9,616	260	4,291	-	1,326	2,532	325	21	-
5114000	MNT OF STRCT CATH	CAGE	12	-	-	-	3	3	1	0	-
5114000 Total	Steam O&M Expense	JBG	12	-	-	-	3	3	1	0	-
5116000	MNT STRCT DAM RIVR	CAGE	12	-	-	-	3	8	1	0	-
5116000 Total	Steam O&M Expense	JBG	12	-	-	-	3	8	1	0	-
5116000 Total	Steam O&M Expense	JBG	(149)	-	-	-	(34)	(101)	(13)	(1)	-



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

Primary Account	Secondary Group Code	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
		(149)	(101)	(34)	(13)	(1)					
5116000 Total											
5117000	MNT STRCT-FIRE PRT	CAGE	416	-	-	-	-	96	282	36	2
5117000	MNT STRCT-FIRE PRT	JBG	489	22	110	355	110	1	2	0	0
5117000 Total			905	22	110	355	110	1	284	36	2
5118000	MNT STRCT-GROUNDS	CAGE	428	-	-	-	-	99	290	37	2
5118000	MNT STRCT-GROUNDS	JBG	572	25	128	415	128	1	2	0	0
5118000 Total			1,000	25	128	415	128	99	292	38	2
5119000	MNT OF STRCT-HVAC	CAGE	1,602	-	-	-	-	369	1,085	139	9
5119000	MNT OF STRCT-HVAC	JBG	599	26	435	599	134	1	2	0	0
5119000 Total			2,200	26	435	599	134	1	1,087	140	9
5119900	MNT OF STRCT-MISC	CAGE	190	-	-	-	-	44	128	16	1
5119900	MNT OF STRCT-MISC	JBG	190	-	-	-	-	44	128	16	1
5119900 Total			380	-	-	-	88	88	256	32	2
5120000	MNT OF BOILER PLNT	CAGE	13,326	-	-	-	-	3,069	9,023	1,160	74
5120000	MNT OF BOILER PLNT	CAGW	2,630	116	1,920	593	-	-	-	-	-
5120000	MNT OF BOILER PLNT	JBG	728	32	529	163	1	1	3	0	0
5120000 Total			16,684	149	2,449	757	3,070	9,026	1,160	74	74
5121000	MNT BOILR-AIR HTR	CAGE	15,634	-	-	-	-	3,601	10,586	1,361	86
5121000	MNT BOILR-AIR HTR	JBG	1,495	66	1,085	335	335	2	6	1	0
5121000 Total			17,129	66	1,085	335	3,601	10,592	1,361	86	86
5121100	MNT BOILR-CHEM FD	CAGE	111	-	-	-	-	26	75	10	1
5121100	MNT BOILR-CHEM FD	JBG	89	4	65	20	20	0	0	0	0
5121100 Total			200	4	65	20	20	26	76	10	1
5121200	MNT BOILR-CL HANDL	CAGE	3,679	-	-	-	-	847	2,491	320	20
5121200	MNT BOILR-CL HANDL	JBG	2,076	91	1,507	466	466	3	8	1	0
5121200 Total			5,755	91	1,507	466	850	2,499	321	20	20
5121400	MNT BOILR-DEMNERLZ	CAGE	532	-	-	-	-	123	360	46	3
5121400	MNT BOILR-DEMNERLZ	JBG	91	4	66	20	20	0	0	0	0
5121400 Total			623	4	66	20	123	123	361	46	3
5121500	MNT BOILR-EXTRC STM	CAGE	408	-	-	-	-	94	276	35	2
5121500	MNT BOILR-EXTRC STM	JBG	107	5	78	24	24	0	0	0	0
5121500 Total			515	5	78	24	94	276	36	35	2
5121600	MNT BOILR-FLYASH	CAGE	3,010	-	-	-	-	693	2,038	262	17
5121600	MNT BOILR-FLYASH	JBG	1,026	45	745	230	230	1	4	1	0
5121600 Total			4,037	45	745	230	693	2,042	262	17	17
5121700	MNT BOILR-FUEL OIL	CAGE	247	-	-	-	-	57	167	22	1
5121700	MNT BOILR-FUEL OIL	JBG	220	10	160	49	49	0	1	0	0
5121700 Total			468	10	160	49	57	168	22	22	1
5121800	MNT BOILR-FEEDWATR	CAGE	3,294	-	-	-	-	759	2,230	287	18
5121800	MNT BOILR-FEEDWATR	JBG	1,509	66	1,096	339	339	2	6	1	0
5121800 Total			4,803	66	1,096	339	761	2,236	287	18	18
5121900	MNT BOILR-FRZ PRTEC	CAGE	44	-	-	-	-	10	30	4	0
5121900	MNT BOILR-AUX SVST	CAGE	2,755	-	-	-	-	634	1,865	240	15
5122000	MNT BOILR-AUX SVST	JBG	88	4	64	20	20	0	0	0	0
5122000 Total			2,842	4	64	20	635	1,866	240	15	15
5122100	MNT BOILR-MAIN STM	CAGE	1,745	-	-	-	-	402	1,182	152	10
5122100	MNT BOILR-MAIN STM	JBG	91	4	66	20	20	0	0	0	0
5122100 Total			1,836	4	66	20	402	1,182	152	10	10
5122200	MNT BOILR-PLVRZD CL	CAGE	9,003	-	-	-	-	2,074	6,095	784	50
5122200	MNT BOILR-PLVRZD CL	JBG	2,301	101	1,670	516	516	3	9	1	0
5122200 Total			11,304	101	1,670	516	2,077	6,105	785	50	50
5122300	MNT BOILR-PRECP/BAG	CAGE	1,550	-	-	-	-	380	1,117	144	9
5122300	MNT BOILR-PRECP/BAG	JBG	1,374	60	997	308	308	2	5	1	0
5122300 Total			3,023	60	997	308	380	1,122	144	9	9
5122400	MNT BOILR-PRTRT WTR	CAGE	603	-	-	-	-	139	408	52	3



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

Primary Account	Secondary Group Code	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
5122400	MNT BOIL-PKTR WTR	IBG	93	4	67	21	0	0	0	0	0
5122400 Total			686	4	67	21	139	409	53	0	3
5122500	MNT BOIL-RV OSMIS	CAGE	37	-	-	-	13	39	5	0	0
5122500	MNT BOIL-RV OSMIS	IBG	145	6	106	33	0	1	0	0	0
5122500 Total			203	6	106	33	13	39	1	0	0
5122600	MNT BOIL-RHEAT ST	CAGE	506	-	-	-	117	343	44	0	0
5122600	MNT BOIL-RHEAT ST	IBG	2	0	2	0	0	0	0	0	0
5122600 Total			509	0	2	0	117	343	44	0	0
5122800	MNT BOIL-SOOTBLWG	CAGE	1,396	-	-	-	321	945	121	8	0
5122800	MNT BOIL-SOOTBLWG	IBG	1,068	47	775	240	1	4	1	0	0
5122800 Total			2,464	47	775	240	323	949	122	8	0
5122900	MNT BOIL-SCRUBBER	CAGE	7,401	-	-	-	1,705	5,011	644	41	0
5122900	MNT BOIL-SCRUBBER	IBG	2,989	132	2,170	671	4	11	1	0	0
5122900 Total			10,390	132	2,170	671	1,709	5,023	646	41	0
5123000	MNT BOIL-BOTM ASH	CAGE	5,008	-	-	-	1,154	3,391	436	28	0
5123000	MNT BOIL-BOTM ASH	IBG	1,058	47	768	237	1	4	1	0	0
5123000 Total			6,066	47	768	237	1,155	3,395	436	28	0
5123100	MNT BOIL-WTR TRTMT	CAGE	388	-	-	-	89	263	34	2	0
5123100 Total			388	-	-	-	89	263	34	2	0
5123200	MNT BOIL-CNTL SUPT	CAGE	156	-	-	-	36	106	14	1	0
5123200	MNT BOIL-CNTL SUPT	IBG	841	37	611	189	1	3	0	0	0
5123200 Total			998	37	611	189	37	109	14	1	0
5123300	MAINT GEO GATH SYS	CAGE	232	-	-	-	53	157	20	1	0
5123300 Total			232	-	-	-	53	157	20	1	0
5123400	MAINT OF BOILERS	CAGE	1,603	-	-	-	369	1,086	140	9	0
5123400	MAINT OF BOILERS	IBG	973	43	707	218	1	4	0	0	0
5123400 Total			2,577	43	707	218	371	1,089	140	9	0
5124000	MNT BOILER-CONTROLS	CAGE	902	-	-	-	208	611	79	5	0
5124000	MNT BOILER-CONTROLS	IBG	245	11	178	55	0	1	0	0	0
5124000 Total			1,147	11	178	55	208	612	79	5	0
5125000	MNT BOILER-DRAFT	CAGE	2,270	-	-	-	523	1,537	198	13	0
5125000	MNT BOILER-DRAFT	IBG	763	34	554	171	1	3	0	0	0
5125000 Total			3,033	34	554	171	524	1,540	198	13	0
5126000	MNT BOILER-FRESIDE	CAGE	1,139	-	-	-	262	771	99	6	0
5126000	MNT BOILER-FRESIDE	IBG	240	11	174	54	0	1	0	0	0
5126000 Total			1,379	11	174	54	263	772	99	6	0
5127000	MNT BLK-BEARHG WTR	CAGE	131	-	-	-	30	89	11	1	0
5127000	MNT BLK-BEARHG WTR	IBG	239	11	174	54	0	1	0	0	0
5127000 Total			370	11	174	54	30	90	12	1	0
5128000	MNT BOILER-WTR/STMD	CAGE	4,299	-	-	-	990	2,911	374	24	0
5128000	MNT BOILER-WTR/STMD	IBG	969	43	703	217	1	4	0	0	0
5128000 Total			5,267	43	703	217	991	2,914	375	24	0
5129000	MNT BOIL-COMP AIR	CAGE	906	-	-	-	209	614	79	5	0
5129000	MNT BOIL-COMP AIR	IBG	906	-	-	-	209	614	79	5	0
5129000 Total			1,812	-	-	-	418	1,228	158	10	0
5129900	MAINT BOILER-MISC	CAGE	4,111	-	-	-	947	2,784	358	23	0
5129900	MAINT BOILER-MISC	IBG	9	0	6	2	0	0	0	0	0
5129900 Total			4,120	0	6	2	947	2,784	358	23	0
5130000	MAINT ELEC PLANT	CAGE	1,490	-	-	-	343	1,009	130	8	0
5130000	MAINT ELEC PLANT	IBG	889	39	649	201	-	-	-	-	0
5130000 Total			2,379	39	1,298	402	343	1,009	130	8	0
5130000	MAINT ELEC PLANT	CAGE	496	22	360	111	1	2	0	0	0
5130000 Total			2,875	61	1,010	312	344	1,011	130	8	0
5131000	MAINT ELEC AC	CAGE	13,784	-	-	-	3,175	9,333	1,700	76	0
5131000	MAINT ELEC AC	IBG	3,586	158	2,603	805	5	14	2	0	0
5131000 Total			17,370	158	2,603	805	3,179	9,347	1,702	76	0
5131100	MAINT/LUBE-OIL SYS	CAGE	421	-	-	-	97	285	37	2	0



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

Primary Account	Secondary Group Code	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
513100	MAINT/LUBE-OIL SYS	IBG	142	6	103	0	0	1	0	0	0
5131100 Total	Steam O&M Expense	IBG	563	6	103	32	97	286	37	0	2
5131300	MAINT/PREVENT ROUT	CAGE	11	-	-	-	2	7	1	1	0
5131300 Total	Steam O&M Expense	CAGE	11	-	-	-	2	7	1	1	0
5131400	MAINT/MAIN TURBINE	CAGE	4,083	-	-	-	940	2,765	355	23	0
5131400	MAINT/MAIN TURBINE	IBG	526	23	382	118	1	87	0	0	0
5131400 Total	Steam O&M Expense	IBG	4,609	23	382	118	941	2,767	356	23	0
5132000	MAINT/ALARMS/INFO	CAGE	949	-	-	-	218	642	83	5	0
5132000	MAINT/ALARMS/INFO	IBG	205	9	149	46	0	1	0	0	0
5132000 Total	Steam O&M Expense	IBG	1,153	9	149	46	219	643	83	5	0
5133000	MAINT/AIR-COOL-COR	CAGE	227	-	-	-	52	153	20	1	-
5133000 Total	Steam O&M Expense	CAGE	227	-	-	-	52	153	20	1	-
5134000	MAINT/CONHT COOL	CAGE	128	-	-	-	29	86	11	1	-
5134000	MAINT/CONHT COOL	IBG	132	6	96	30	0	0	0	0	0
5134000 Total	Steam O&M Expense	IBG	260	6	96	30	30	87	11	1	0
5135000	MAINT/COMPAT AUXIL	CAGE	717	-	-	-	165	485	62	4	-
5135000	MAINT/COMPAT AUXIL	IBG	57	3	41	13	0	0	0	0	0
5135000 Total	Steam O&M Expense	IBG	774	3	41	13	165	486	62	4	0
5137000	MAINT-COOLING TOWR	CAGE	1,961	-	-	-	452	1,328	171	11	-
5137000	MAINT-COOLING TOWR	IBG	481	21	349	108	1	2	0	0	0
5137000 Total	Steam O&M Expense	IBG	2,442	21	349	108	452	1,330	171	11	0
5138000	MAINT-CIRCUL WATER	CAGE	1,224	-	-	-	284	835	107	7	-
5138000	MAINT-CIRCUL WATER	IBG	1,523	67	1,105	342	2	6	0	0	0
5138000 Total	Steam O&M Expense	IBG	2,756	67	1,105	342	286	841	108	7	0
5139000	MAINT-ELECT - DC	CAGE	210	-	-	-	48	142	18	1	-
5139000	MAINT-ELECT - DC	IBG	141	6	102	32	0	0	0	0	0
5139000 Total	Steam O&M Expense	IBG	350	6	102	32	48	142	18	1	0
5139900	MAINT ELEC PLT-MISC	CAGE	18	-	-	-	4	12	2	0	-
5139900 Total	Steam O&M Expense	CAGE	18	-	-	-	4	12	2	0	0
5140000	MAINT MISC STH PLN	CAGE	3,858	-	-	-	889	2,612	336	21	-
5140000	MAINT MISC STH PLN	CAGW	329	15	240	74	-	-	-	-	-
5140000	MAINT MISC STH PLN	IBG	1,027	45	746	230	1	4	1	0	0
5140000 Total	Steam O&M Expense	IBG	5,214	60	986	305	890	2,616	336	21	0
5141000	MISC STH-COMP AIR	CAGE	1,649	-	-	-	380	1,116	143	9	-
5141000	MISC STH-COMP AIR	IBG	136	6	99	30	0	1	0	0	0
5141000 Total	Steam O&M Expense	IBG	1,784	6	99	30	380	1,117	144	9	0
5142000	MISC STH PLT-CONSU	CAGE	8	-	-	-	2	5	1	0	-
5142000 Total	Steam O&M Expense	CAGE	8	-	-	-	2	5	1	0	0
5144000	MISC STH PLT-LAB	CAGE	162	-	-	-	37	109	14	1	-
5144000	MISC STH PLT-LAB	IBG	143	6	104	32	0	1	0	0	0
5144000 Total	Steam O&M Expense	IBG	305	6	104	32	37	110	14	1	0
5145000	MAINT MISC-SM TOOL	CAGE	198	-	-	-	46	134	17	1	-
5145000	MAINT MISC-SM TOOL	IBG	42	2	31	9	0	0	0	0	0
5145000 Total	Steam O&M Expense	IBG	240	2	31	9	46	134	17	1	0
5146000	MAINT/PAGING SYS	CAGE	117	-	-	-	27	79	10	0	-
5146000	MAINT/PAGING SYS	IBG	146	1	21	7	0	0	0	0	0
5146000 Total	Steam O&M Expense	IBG	146	1	21	7	27	79	10	0	0
5147000	MAINT/PLANT EQUIP	CAGE	1,558	-	-	-	359	1,055	136	9	-
5147000	MAINT/PLANT EQUIP	IBG	535	24	388	120	1	2	0	0	0
5147000 Total	Steam O&M Expense	IBG	2,093	24	388	120	360	1,057	136	9	0
5148000	MAINT/PLT-VEHICLES	CAGE	1,277	-	-	-	294	865	111	7	-
5148000	MAINT/PLT-VEHICLES	IBG	269	12	195	60	0	1	0	0	0
5148000 Total	Steam O&M Expense	IBG	1,546	12	195	60	295	866	111	7	0
5149000	MAINT MISC-OTHER	CAGE	164	-	-	-	38	111	14	1	-
5149000	MAINT MISC-OTHER	IBG	63	(3)	(46)	(14)	(0)	(0)	(0)	(0)	(0)



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

Primary Account	Secondary Group Code	Alloc	Total	Calif	(3)	Oregon	(46)	Wash	(14)	Wyoming	Utah	Idaho	FERC	Other
5149000 Total			101								38	110	14	1
5350000	OPER SUPERV & ENG	CAGE	1,445								333	978	126	8
5350000	OPER SUPERV & ENG	CAGW	6,737		298	4,919			1,520					
5350000 Total			8,182		298	4,919			1,520					8
5360000	WATER FOR POWER	CAGE	3								1	2	0	0
5360000	WATER FOR POWER	CAGW	178		8	130			40					
5360000 Total			181		8	130			40		1	2	0	0
5370000	HYDRAULIC EXPENSES	CAGW	2,338		104	1,707			528					
5370000 Total			2,338		104	1,707			528					
5371000	HYDRO/FISH & WILD	CAGE	129								30	87	11	1
5371000	HYDRO/FISH & WILD	CAGW	569		25	415			128					
5371000 Total			697		25	415			128		30	87	11	1
5372000	HYDRO/HATCHERY EXP	CAGW	65		3	47			15					
5372000 Total			65		3	47			15					
5374000	HYDRO/OTH REC FAC	CAGE	52		9	147			46					
5374000	HYDRO/OTH REC FAC	CAGW	254		9	147			46					
5374000 Total			254		9	147			46					
5379000	HYDRO EXPENSE-OTH	CAGE	183								42	124	16	1
5379000	HYDRO EXPENSE-OTH	CAGW	540		24	394			122					
5379000 Total			723		24	394			122					
5390000	MISC HYD PWR GEN EX	CAGE	7,304								42	124	16	1
5390000	MISC HYD PWR GEN EX	CAGW	11,117		492	8,116			2,509					40
5390000 Total			18,421		492	8,116			2,509					40
5400000	RENTS (HYDRO GEN)	CAGE	9								2	6	1	0
5400000	RENTS (HYDRO GEN)	CAGW	1,043		46	762			235					
5400000 Total			1,053		46	762			235		2	6	1	0
5410000	MNT SUPERV & ENG	CAGW	0		0	0			0					
5410000 Total			0		0	0			0					
5420000	MAINT OF STRUCTURE	CAGE	181								42	123	16	1
5420000	MAINT OF STRUCTURE	CAGW	860		38	628			194					
5420000 Total			1,041		38	628			194		42	123	16	1
5430000	MNT DAMS & WTR SYS	CAGE	451								104	305	39	2
5430000	MNT DAMS & WTR SYS	CAGW	1,608		71	1,174			363					
5430000 Total			2,059		71	1,174			363		104	305	39	2
5440000	MAINT OF ELEC PLNT	CAGE	197								45	133	17	1
5440000	MAINT OF ELEC PLNT	CAGW	225								52	152	20	1
5440000 Total			422								97	185	37	2
5441000	PRIME MOVERS & GEN	CAGE	950		42	684			214					
5441000	PRIME MOVERS & GEN	CAGW	1,175		42	684			214					
5441000 Total			2,125		84	1,368			428					
5442000	ACCESS ELEC EQUIP	CAGE	148								34	100	13	1
5442000	ACCESS ELEC EQUIP	CAGW	647		29	472			146					
5442000 Total			795		29	472			146		34	100	13	1
5450000	MNT MISC HYDRO PLT	CAGW	11		0	8			3					
5450000 Total			11		0	8			3					
5451000	MNT FISH/WILDLIFE	CAGW	639		28	467			144					
5451000 Total			639		28	467			144					
5454000	MAINT-OTH REC FAC	CAGW	25		1	18			6					
5454000 Total			25		1	18			6					
5455000	MAINT-RDS/TRAIL/BR	CAGE	412								95	279	36	2
5455000	MAINT-RDS/TRAIL/BR	CAGW	600		27	438			135					
5455000 Total			1,012		27	438			135		95	279	36	2
5459000	MAINT HYDRO-OTHER	CAGE	365								84	247	32	2
5459000	MAINT HYDRO-OTHER	CAGW	1,302		58	951			294					
5459000 Total			1,667		58	951			294		84	247	32	2
5460000	OPER SUPERV & ENG	CAGE	224								52	152	19	1
5460000 Total			224								52	152	19	1



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

Primary Account	Secondary Group Code	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
5460000	OPER SUPERV & ENG	CAGW	147	7	107	33	-	-	-	-	-
5460000 Total	OPEX - Other Production O&M Expense	CAGW	371	7	107	33	52	152	19	-	1
547NPC	Net Power Cost Expense	CAEW	98,097	4,502	71,170	22,426	-	-	-	-	-
547NPC Total	Net Power Cost Expense	CAEW	98,097	4,502	71,170	22,426	-	-	-	-	-
5480000	GENERATION EXP	CAGE	7,093	-	7,554	2,335	1,634	4,803	617	-	39
5480000	GENERATION EXP	CAGE	10,347	-	7,554	2,335	1,634	4,803	617	-	39
5480000 Total	Other Production O&M Expense	CAGE	17,440	458	7,554	2,335	1,634	4,803	617	-	39
5490000	MIS OTH PWR GEN EX	CAGE	3,680	-	1,995	617	848	2,492	320	-	20
5490000	MIS OTH PWR GEN EX	CAGE	2,733	121	1,995	617	-	-	-	-	-
5490000	MIS OTH PWR GEN EX	OR	47	-	47	-	-	-	-	-	-
5490000	MIS OTH PWR GEN EX	SG	1,595	25	408	131	244	691	90	-	6
5490000	MIS OTH PWR GEN EX	SG	8,055	146	2,450	748	1,092	3,182	410	-	26
5490000 Total	Other Production O&M Expense	CAGE	1,578	76	1,254	388	363	1,068	137	-	9
5500000	RENTS (OTHER GEN)	CAGE	1,718	-	1,254	388	-	-	-	-	-
5500000	RENTS (OTHER GEN)	CAGE	469	-	469	-	-	-	-	-	-
5500000	RENTS (OTHER GEN)	OR	13	0	3	1	2	6	1	-	0
5500000	RENTS (OTHER GEN)	SG	3,778	76	1,727	389	365	1,074	138	-	9
5500000 Total	Other Production O&M Expense	CAGE	3,969	2	26	8	914	2,688	345	-	22
5520000	MAINT OF STRUCTURE	CAGE	36	-	26	8	-	-	-	-	-
5520000	MAINT OF STRUCTURE	CAGE	4,005	2	26	8	914	2,688	345	-	22
5520000 Total	Other Production O&M Expense	CAGE	14,451	513	8,462	2,615	3,328	9,785	1,258	-	80
5530000	MNT GEN & ELEC PLT	CAGE	11,591	-	8,462	2,615	-	-	-	-	-
5530000	MNT GEN & ELEC PLT	CAGE	26,041	513	8,462	2,615	3,328	9,785	1,258	-	80
5530000 Total	Other Production O&M Expense	CAGE	1,938	-	342	106	446	1,312	169	-	11
5540000	MNT MSC OTH PWR GN	CAGE	468	21	342	106	-	-	-	-	-
5540000	MNT MSC OTH PWR GN	CAGE	2,406	21	342	106	446	1,312	169	-	11
5540000 Total	Other Production O&M Expense	CAGE	15	-	-	-	3	10	1	-	0
5546000	MISC PLANT EQUIP	CAGE	15	-	-	-	3	10	1	-	0
5546000 Total	Other Production O&M Expense	CAGE	112	-	-	-	-	-	-	-	112
5552000	OR REC Compliance	OTHER	112	0	0	0	0	0	0	-	0
5552000 Total	Net Power Cost Expense	OTHER	1,207	55	875	276	-	-	-	-	112
555NPC	Net Power Cost Expense	CAEW	422	-	422	-	-	-	-	-	-
555NPC	Net Power Cost Expense	WA	216,066	-	157,741	48,755	-	-	-	-	-
555NPC	Net Power Cost Expense	CAGW	217,694	9,569	157,741	48,755	-	-	-	-	-
555NPC Total	Net Power Cost Expense	CAGW	1,343	21	344	111	206	581	76	-	5
5560000	SYS CTRL & LD DISP	SG	1,343	21	344	111	206	581	76	-	5
5560000 Total	Power Supply Expense	SG	14,442	21	344	111	206	581	76	-	5
5570000	OTHER EXPENSES	CAGE	165	7	121	37	3,326	9,779	1,257	-	80
5570000	OTHER EXPENSES	CAGW	9	0	7	2	0	0	0	-	0
5570000	OTHER EXPENSES	IBB	2,068	91	1,501	464	3	8	1	-	0
5570000	OTHER EXPENSES	IRG	33,780	530	8,645	2,780	5,172	14,625	1,906	-	123
5570000	OTHER EXPENSES	SG	50,464	629	10,274	3,283	8,501	24,412	3,163	-	203
5570000 Total	Power Supply Expense	SG	1,122	-	-	-	259	760	98	-	6
5578000	OTH EXP-CHOLLA REG	CAGE	(33)	-	-	-	-	-	-	-	-
5578000	OTH EXP-CHOLLA REG	IBU	(54)	-	(54)	-	-	-	-	-	-
5578000	OTH EXP-CHOLLA REG	OR	(97)	-	(97)	-	-	-	-	-	-
5578000	OTH EXP-CHOLLA REG	WA	939	-	(54)	(97)	259	760	65	-	6
5578000 Total	Power Supply Expense	OR	1,798	-	1,798	-	-	-	-	-	-
5579000	OTH EXP-ST SITUS ACT	OR	1,798	-	1,798	-	-	-	-	-	-
5579000 Total	Power Supply Expense	OR	412	-	412	-	95	279	36	-	2
5600000	OPER SUPERV & ENG	CAGE	381	17	278	86	-	-	-	-	-
5600000	OPER SUPERV & ENG	CAGW	6,192	97	1,585	509	948	2,681	349	-	22
5600000	OPER SUPERV & ENG	SG	6,984	114	1,862	595	1,043	2,960	385	-	25
5600000 Total	Transmission O&M Expense	SG	18	1	13	4	1,305	3,689	481	-	31
5612000	LD - MONITOR & OPER	CAGW	8,521	134	2,181	701	1,305	3,689	481	-	31
5612000	LD - MONITOR & OPER	SG	8,521	134	2,181	701	1,305	3,689	481	-	31



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

Primary Account	Secondary Group Code	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
5612000 Total			8,539	134	2,194	705	1,305	3,689	481	31	
5614000	SCHED. SYS CTR & DSP	CAGW	285	13	208	64	-	-	-	-	-
5614000	TREX	CAGW	285	13	208	64	-	-	-	-	-
5614010 Total			1,597	25	409	131	245	691	90	6	
5614010	ETM - SCHEDULING SVCS	SG	1,597	25	409	131	245	691	90	6	-
5615000 Total			1,281	-	409	131	245	868	112	7	
5615000	REL PLAN & STDS DEV	CAGE	1,281	-	409	131	245	868	112	7	-
5615000 Total			1,281	-	409	131	245	868	112	7	
5610000	TRANS SVC STUDIES	SG	107	2	27	9	16	46	6	0	-
5616000 Total			1,077	17	278	89	166	471	61	4	
5617000	GEN INTERCHCT STUD	SG	1,087	17	278	89	166	471	61	4	-
5617000 Total			1,087	17	278	89	166	471	61	4	
5618000	REL PLAN & STAND SVCS	SG	9,183	144	2,350	756	1,406	3,976	518	33	-
5618000 Total			9,183	144	2,350	756	1,406	3,976	518	33	
5620000	STATION EXP(TRANS)	CAGE	1,684	20	326	101	-	-	-	-	-
5620000	TREX	CAGW	446	20	326	101	-	-	-	-	-
5620000	TREX	CAGW	446	20	326	101	-	-	-	-	-
5620000	STATION EXP(TRANS)	JBG	30	7	22	0	0	0	0	0	-
5620000	TREX	SG	1,019	16	261	84	156	441	58	4	-
5620000	STATION EXP(TRANS)	SG	3,180	37	608	191	544	1,582	204	13	-
5620000 Total			459	3	42	13	106	311	40	3	
5630000	OVERHEAD LINE EXP	CAGE	517	3	42	42	-	-	-	-	-
5630000	TREX	CAGW	517	3	42	42	-	-	-	-	-
5630000	OVERHEAD LINE EXP	CAGW	517	3	42	42	-	-	-	-	-
5630000 Total			112,280	4,973	81,971	25,336	-	-	-	-	
565000	NET POWER COST EXPENSE	CAGW	112,280	4,973	81,971	25,336	-	-	-	-	-
565000 Total			327	-	493	152	75	222	29	2	
5660000	MISC TRANS EXPENSE	CAGE	675	30	493	152	-	-	-	-	-
5660000	TREX	CAGW	675	30	493	152	-	-	-	-	-
5660000	MISC TRANS EXPENSE	SG	2,128	33	545	175	326	921	120	8	-
5660000 Total			3,131	63	1,038	327	401	1,143	149	10	
5660010	MISC TRANS EXPENSE	SG	27	0	7	2	4	12	2	0	-
5660010 Total			27	0	7	2	4	12	2	0	
5670000	RENTS-TRANSMISSION	CAGE	1,165	38	623	193	268	789	101	6	-
5670000	TREX	CAGW	854	38	623	193	268	789	101	6	-
5670000	RENTS-TRANSMISSION	JBG	1	0	1	0	0	0	0	0	-
5670000	TREX	SG	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	-
5670000	RENTS-TRANSMISSION	SG	2,019	38	624	193	268	789	101	6	-
5670000 Total			404	-	160	49	93	273	35	2	
5680000	MNT SUPERV & ENG	CAGE	219	10	160	49	124	350	46	3	-
5680000	TREX	CAGW	808	13	207	66	124	350	46	3	-
5680000	MNT SUPERV & ENG	SG	1,430	22	366	116	217	623	81	5	-
5680000 Total			2	0	1	0	5	14	2	0	
5690000	PAINT OF STRUCTURE	CAGE	32	1	8	3	10	14	2	0	-
5690000	TREX	SG	32	1	8	3	10	14	2	0	-
5690000 Total			106	2	27	9	16	46	6	0	
5691000	MAINT-COMP HW TRANS	SG	106	2	27	9	16	46	6	0	-
5691000 Total			106	2	27	9	16	46	6	0	
5692000	MAINT-COMP SW TRANS	SG	473	7	121	39	72	205	27	2	-
5692000 Total			473	7	121	39	72	205	27	2	
5693000	MAINT-COH EQP TRANS	CAGE	30	-	-	-	7	20	3	0	-
5693000	TREX	CAGW	273	12	199	62	-	-	-	-	-
5693000	MAINT-COH EQP TRANS	SG	3,205	50	820	264	491	1,388	181	12	-
5693000 Total			3,508	62	1,020	325	498	1,408	183	12	
5700000	MAINT STATION EQP	CAGE	4,477	123	2,024	626	1,031	3,031	390	25	-
5700000	TREX	CAGW	2,772	123	2,024	626	1,031	3,031	390	25	-
5700000	MAINT STATION EQP	JBG	45	2	33	10	0	0	0	0	-
5700000	TREX	SG	301	5	77	25	46	130	17	1	-
5700000 Total			7,595	129	2,134	660	1,077	3,162	407	26	
5710000	MAINT OVHD LINES	CAGE	9,585	-	-	-	2,208	6,490	834	53	-



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

Primary Account	Secondary Group Code	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
5710000	MAINT OVHD LINES	CAGW	6,766	300	4,939	1,527	-	-	-	-	-
5710000	MAINT OVHD LINES	IBG	0	0	0	0	0	0	0	0	0
5710000	MAINT OVHD LINES	SG	330	5	84	27	51	143	19	1	1
5710000 Total			16,681	305	5,024	1,554	2,255	6,633	853	54	-
5720000	MNT UNDERGRD LINES	CAGE	11	-	-	-	3	8	1	0	0
5720000	MNT UNDERGRD LINES	CAGW	68	3	50	15	-	-	-	-	-
5720000 Total			80	3	50	15	3	8	1	0	-
5730000	MNT MSC TRANS PLNT	CAGE	29	-	-	-	7	19	3	0	0
5730000	MNT MSC TRANS PLNT	SG	(1,270)	(20)	(325)	(105)	(194)	(550)	(72)	(5)	-
5730000 Total			(1,241)	(20)	(325)	(105)	(188)	(530)	(69)	(4)	-
5800000	OPER SUPRVY & ENG	CA	30	30	-	-	-	-	-	-	-
5800000	OPER SUPRVY & ENG	IDU	55	-	-	-	-	-	-	55	-
5800000	OPER SUPRVY & ENG	OR	120	-	120	-	-	-	-	-	-
5800000	OPER SUPRVY & ENG	SNPD	8,388	300	2,220	531	920	4,015	402	-	-
5800000	OPER SUPRVY & ENG	UT	884	-	-	-	-	884	-	-	-
5800000	OPER SUPRVY & ENG	WA	95	-	-	-	-	-	-	-	-
5800000	OPER SUPRVY & ENG	WYP	197	-	-	-	197	-	-	-	-
5800000 Total			9,770	330	2,339	627	1,117	4,899	458	-	-
5810000	LOAD DISPATCHING	SNPD	11,034	395	2,920	699	1,211	5,282	529	-	-
5810000 Total			11,034	395	2,920	699	1,211	5,282	529	-	-
5820000	STATION EXP(DIST)	CA	103	103	-	-	-	-	-	-	-
5820000	STATION EXP(DIST)	IDU	289	-	-	-	-	-	-	289	-
5820000	STATION EXP(DIST)	OR	1,101	-	1,101	-	-	-	-	-	-
5820000	STATION EXP(DIST)	SNPD	25	1	7	2	3	12	1	-	-
5820000	STATION EXP(DIST)	UT	1,885	-	-	-	-	1,885	-	-	-
5820000	STATION EXP(DIST)	WA	271	-	-	271	-	-	-	-	-
5820000	STATION EXP(DIST)	WYP	976	-	-	-	976	-	-	-	-
5820000 Total			4,650	103	1,108	273	979	1,898	290	-	-
5830000	OVHD LIRE EXPENSES	CA	172	172	-	-	-	-	-	-	-
5830000	OVHD LIRE EXPENSES	IDU	292	-	-	-	-	-	292	-	-
5830000	OVHD LIRE EXPENSES	OR	1,367	-	1,367	-	-	-	-	-	-
5830000	OVHD LIRE EXPENSES	SNPD	5	0	1	0	1	3	0	-	-
5830000	OVHD LIRE EXPENSES	UT	3,499	-	-	-	-	3,499	-	-	-
5830000	OVHD LIRE EXPENSES	WA	322	-	-	322	-	-	-	-	-
5830000	OVHD LIRE EXPENSES	WYP	373	-	-	-	373	-	-	-	-
5830000	OVHD LIRE EXPENSES	WYU	140	-	-	-	140	-	-	-	-
5830000 Total			6,169	172	1,368	322	513	3,502	292	-	-
5840000	UDGRND LIRE EXP	OR	0	0	0	-	-	-	-	-	-
5840000	UDGRND LIRE EXP	SNPD	(8)	(0)	(2)	(1)	(1)	(4)	(0)	-	-
5840000	UDGRND LIRE EXP	UT	0	0	-	-	-	-	-	-	-
5840000 Total			(8)	(0)	(2)	(1)	(1)	(4)	(0)	-	-
5850000	STRT LGHT-SGRIL SYS	SNPD	208	7	55	13	23	99	10	-	-
5850000 Total			208	7	55	13	23	99	10	-	-
5860000	METER EXPENSES	CA	201	201	-	-	-	-	-	-	-
5860000	METER EXPENSES	IDU	392	-	-	-	-	-	392	-	-
5860000	METER EXPENSES	OR	2,935	-	2,935	-	-	-	-	-	-
5860000	METER EXPENSES	SNPD	462	17	122	29	51	221	22	-	-
5860000	METER EXPENSES	UT	2,109	-	-	-	-	2,109	-	-	-
5860000	METER EXPENSES	WA	445	-	-	445	-	-	-	-	-
5860000	METER EXPENSES	WYP	501	-	-	-	501	-	-	-	-
5860000	METER EXPENSES	WYU	139	-	-	-	139	-	-	-	-
5860000 Total			7,184	217	3,058	474	691	2,331	414	-	-
5870000	CUST INSTL EXPENSE	CA	485	485	-	-	-	-	-	-	-
5870000	CUST INSTL EXPENSE	IDU	499	-	-	-	-	-	499	-	-
5870000	CUST INSTL EXPENSE	OR	4,050	-	4,050	-	-	-	-	-	-



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

Primary Account	Secondary Group Code	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
58700000	DNEK - Distribution O&M Expense	UT	3,379	-	-	-	-	-	3,379	-	-
58700000	CUST INSTL EXPENSE	WA	928	-	-	928	-	-	-	-	-
58700000	CUST INSTL EXPENSE	WYP	667	-	-	-	667	-	-	-	-
58700000	CUST INSTL EXPENSE	WYU	54	-	-	-	54	-	-	-	-
58700000 Total			10,063	485	4,050	928	721	3,379	499	-	-
58800000	MISC DISTR EXPENSES	CA	34	-	-	-	-	-	-	-	-
58800000	MISC DISTR EXPENSES	IDU	13	-	-	-	-	-	-	13	-
58800000	MISC DISTR EXPENSES	OR	241	-	241	-	-	-	-	-	-
58800000	MISC DISTR EXPENSES	SNPD	4,991	178	1,321	316	548	2,389	239	-	-
58800000	MISC DISTR EXPENSES	UT	(233)	-	-	(233)	-	-	-	-	-
58800000	MISC DISTR EXPENSES	WA	7	-	-	7	-	-	-	-	-
58800000	MISC DISTR EXPENSES	WYP	(68)	-	-	(68)	-	-	-	-	-
58800000	MISC DISTR EXPENSES	WYU	(44)	-	-	(44)	-	-	-	-	-
58800000 Total			4,940	212	1,562	323	435	2,155	252	-	-
58900000	RENTS-DISTRIBUTION	CA	(12)	-	-	-	-	-	-	-	-
58900000	RENTS-DISTRIBUTION	IDU	46	-	-	-	-	-	-	46	-
58900000	RENTS-DISTRIBUTION	OR	1,781	-	1,781	-	-	-	-	-	-
58900000	RENTS-DISTRIBUTION	SNPD	19	1	5	1	2	9	1	-	-
58900000	RENTS-DISTRIBUTION	UT	417	-	-	-	-	417	-	-	-
58900000	RENTS-DISTRIBUTION	WA	107	-	-	107	-	-	-	-	-
58900000	RENTS-DISTRIBUTION	WYP	425	-	-	-	425	-	-	-	-
58900000	RENTS-DISTRIBUTION	WYU	92	-	-	-	92	-	-	-	-
58900000 Total			2,876	(11)	1,786	109	519	426	47	-	-
59000000	MAINT SUPERV & ENG	CA	68	-	-	-	-	-	-	-	-
59000000	MAINT SUPERV & ENG	IDU	164	-	-	-	-	-	164	-	-
59000000	MAINT SUPERV & ENG	OR	989	-	989	-	-	-	-	-	-
59000000	MAINT SUPERV & ENG	SNPD	2,172	78	575	137	238	1,040	104	-	-
59000000	MAINT SUPERV & ENG	UT	1,377	-	-	-	-	1,377	-	-	-
59000000	MAINT SUPERV & ENG	WA	159	-	-	159	-	-	-	-	-
59000000	MAINT SUPERV & ENG	WYP	530	-	-	-	530	-	-	-	-
59000000	MAINT SUPERV & ENG	WYU	146	-	1,564	296	769	2,416	268	-	-
59000000 Total			5,459	53	1,564	296	769	2,416	268	-	-
59100000	MAINT OF STRUCTURE	CA	53	-	-	-	-	-	-	-	-
59100000	MAINT OF STRUCTURE	IDU	95	-	-	-	-	-	-	95	-
59100000	MAINT OF STRUCTURE	OR	845	-	845	-	-	-	-	-	-
59100000	MAINT OF STRUCTURE	SNPD	110	4	29	7	12	53	5	-	-
59100000	MAINT OF STRUCTURE	UT	643	-	-	-	-	643	-	-	-
59100000	MAINT OF STRUCTURE	WA	233	-	-	233	-	-	-	-	-
59100000	MAINT OF STRUCTURE	WYP	278	-	-	-	278	-	-	-	-
59100000	MAINT OF STRUCTURE	WYU	75	-	-	-	75	-	-	-	-
59100000 Total			2,332	57	874	240	365	695	101	-	-
59200000	MAINT STAT EQUIP	CA	490	-	-	-	-	-	-	-	-
59200000	MAINT STAT EQUIP	IDU	632	-	-	-	-	-	-	632	-
59200000	MAINT STAT EQUIP	OR	3,367	-	3,367	-	-	-	-	-	-
59200000	MAINT STAT EQUIP	SNPD	1,828	65	484	116	201	875	88	-	-
59200000	MAINT STAT EQUIP	UT	3,105	-	-	-	-	3,105	-	-	-
59200000	MAINT STAT EQUIP	WA	625	-	-	625	-	-	-	-	-
59200000	MAINT STAT EQUIP	WYP	1,184	-	-	-	1,184	-	-	-	-
59200000	MAINT STAT EQUIP	WYU	11,231	555	3,851	741	1,385	3,980	719	-	-
59200000 Total			23,231	6,421	3,851	741	1,385	3,980	719	-	-
59300000	MAINT OVHD LINES	CA	6,421	-	-	-	-	-	-	-	-
59300000	MAINT OVHD LINES	IDU	5,138	-	-	-	-	-	-	5,138	-
59300000	MAINT OVHD LINES	OR	35,508	-	35,508	-	-	-	-	-	-
59300000	MAINT OVHD LINES	SNPD	1,836	66	486	116	201	879	88	-	-
59300000	MAINT OVHD LINES	UT	32,598	-	-	-	-	32,598	-	-	-
59300000	MAINT OVHD LINES	WA	3,743	-	-	3,743	-	-	-	-	-
59300000	MAINT OVHD LINES	WYP	7,136	-	-	-	7,136	-	-	-	-



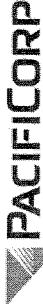
Operations & Maintenance Expense (Actuals)
 Twelve Months Ending - June 2015
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Group Code	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
59300000	MAINT OVHD LINES	DNEX	969	6,487	35,953	3,859	969	33,477	5,226	-	-
59300000 Total			969	6,487	35,953	3,859	969	33,477	5,226		
59310000	MAINT O/H LINES-LB P	DNEX	(41)	(41)	-	-	-	-	-	-	-
59310000	MAINT O/H LINES-LB P	DNEX	(34)	-	-	-	-	-	(34)	-	-
59310000	MAINT O/H LINES-LB P	DNEX	51	-	51	-	-	-	-	-	-
59310000	MAINT O/H LINES-LB P	DNEX	1,192	-	1,192	-	-	1,192	-	-	-
59310000	MAINT O/H LINES-LB P	DNEX	122	-	122	-	-	-	-	-	-
59310000	MAINT O/H LINES-LB P	DNEX	111	-	-	-	111	-	-	-	-
59310000 Total			1,401	(41)	51	122	111	1,192	(34)		
59400000	MAINT UDGRND LINES	DNEX	630	630	-	-	-	-	-	-	-
59400000	MAINT UDGRND LINES	DNEX	601	-	-	-	-	-	601	-	-
59400000	MAINT UDGRND LINES	DNEX	5,859	-	5,859	-	-	-	-	-	-
59400000	MAINT UDGRND LINES	DNEX	5	0	1	0	1	3	0	-	-
59400000	MAINT UDGRND LINES	DNEX	11,690	-	-	-	-	11,690	-	-	-
59400000	MAINT UDGRND LINES	DNEX	1,113	-	-	1,113	-	-	-	-	-
59400000	MAINT UDGRND LINES	DNEX	1,531	-	-	1,531	-	-	-	-	-
59400000	MAINT UDGRND LINES	DNEX	226	-	-	-	226	-	-	-	-
59400000 Total			21,654	630	5,860	1,113	1,758	11,693	601		
59500000	MAINT LINE TRANSFRM	DNEX	956	34	253	61	105	458	46	-	-
59500000 Total			956	34	253	61	105	458	46		
59600000	MNT STR LIGHT-SIG S	DNEX	138	70	-	-	-	-	-	-	-
59600000	MNT STR LIGHT-SIG S	DNEX	138	-	-	-	-	-	138	-	-
59600000	MNT STR LIGHT-SIG S	DNEX	912	-	912	-	-	-	-	-	-
59600000	MNT STR LIGHT-SIG S	DNEX	1,727	-	-	-	-	1,727	-	-	-
59600000	MNT STR LIGHT-SIG S	DNEX	171	-	-	171	-	-	-	-	-
59600000	MNT STR LIGHT-SIG S	DNEX	253	-	-	-	253	-	-	-	-
59600000	MNT STR LIGHT-SIG S	DNEX	84	-	-	-	84	-	-	-	-
59600000 Total			3,354	70	912	171	337	1,727	138		
59700000	MNT OF METERS	DNEX	46	46	-	-	-	-	-	-	-
59700000	MNT OF METERS	DNEX	292	-	-	-	-	-	292	-	-
59700000	MNT OF METERS	DNEX	1,238	-	1,238	-	-	-	-	-	-
59700000	MNT OF METERS	DNEX	1,255	45	332	79	138	601	60	-	-
59700000	MNT OF METERS	DNEX	2,054	-	-	-	-	2,054	-	-	-
59700000	MNT OF METERS	DNEX	311	-	-	311	-	-	-	-	-
59700000	MNT OF METERS	DNEX	483	-	-	-	483	-	-	-	-
59700000	MNT OF METERS	DNEX	128	-	-	-	128	-	-	-	-
59700000 Total			5,808	91	1,570	390	749	2,655	352		
59800000	MNT MISC-DIST PLNT	DNEX	132	132	-	-	-	-	-	-	-
59800000	MNT MISC-DIST PLNT	DNEX	40	-	-	-	-	-	40	-	-
59800000	MNT MISC-DIST PLNT	DNEX	404	-	404	-	-	-	-	-	-
59800000	MNT MISC-DIST PLNT	DNEX	1,847	66	489	117	203	884	89	-	-
59800000	MNT MISC-DIST PLNT	DNEX	926	-	-	-	-	926	-	-	-
59800000	MNT MISC-DIST PLNT	DNEX	149	-	-	149	-	-	-	-	-
59800000	MNT MISC-DIST PLNT	DNEX	378	-	-	-	378	-	-	-	-
59800000 Total			3,876	198	893	266	581	1,810	128		
90100000	SUPRV (CUST ACCT)	CAEX	54	54	675	166	166	1,093	87	-	-
90100000	SUPRV (CUST ACCT)	CAEX	2	-	-	-	2	-	-	-	-
90100000 Total			2,231	54	675	153	168	1,093	87		
90200000	METER READING EXP	CAEX	992	992	-	-	-	-	-	-	-
90200000	METER READING EXP	CAEX	1,808	44	547	124	135	886	71	-	-
90200000	METER READING EXP	CAEX	1,544	-	-	-	-	-	1,544	-	-
90200000	METER READING EXP	CAEX	7,987	-	7,987	-	-	-	-	-	-
90200000	METER READING EXP	CAEX	2,898	-	-	-	-	2,898	-	-	-
90200000	METER READING EXP	CAEX	624	-	-	624	-	-	-	-	-
90200000	METER READING EXP	CAEX	550	-	-	-	550	-	-	-	-



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

Primary Account	Secondary Group Code	Albco	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
9020000	METER READING EXP	WYU	110	-	-	-	110	-	-	-	-
9020000 Total	Customer Accounting Expense	WYU	16,513	1,036	8,534	748	795	3,784	1,615	-	-
9030000	CUST RCND/COIL EXP	CN	384	24	298	68	73	482	39	-	-
9030000 Total	Customer Accounting Expense	UT	984	24	298	68	73	482	39	-	-
9031000	CUST RCND/COIL SYS	CN	4,125	100	1,249	284	308	2,023	162	-	-
9031000 Total	Customer Accounting Expense	CN	10,273	248	3,110	707	767	5,038	403	-	-
9032000	CUST ACCTG/BILL	CN	0	0	0	-	-	-	-	-	-
9032000	CUST ACCTG/BILL	OR	(3)	-	-	-	-	(3)	-	-	-
9032000	CUST ACCTG/BILL	UT	0	0	0	-	-	-	-	-	-
9032000 Total	Customer Accounting Expense	WYP	10,270	248	3,110	707	767	5,035	403	-	-
9033000	CUST ACCTG/COIL	CA	243	243	-	-	-	-	-	-	-
9033000	CUST ACCTG/COIL	CN	10,728	259	3,248	738	801	5,251	420	-	-
9033000	CUST ACCTG/COIL	IDU	375	-	-	-	-	-	-	-	-
9033000	CUST ACCTG/COIL	OR	2,551	-	2,551	-	-	-	-	-	-
9033000	CUST ACCTG/COIL	UT	3,565	-	-	-	-	3,565	-	-	-
9033000	CUST ACCTG/COIL	WA	614	-	-	614	-	-	-	-	-
9033000	CUST ACCTG/COIL	WYU	780	-	-	780	-	-	-	-	-
9033000	CUST ACCTG/COIL	WYP	168	-	-	168	-	-	-	-	-
9033000 Total	Customer Accounting Expense	WYU	19,024	502	5,798	1,353	1,749	8,826	796	-	-
9035000	CUST ACCTG/REQ	CA	8	8	-	-	-	-	-	-	-
9035000	CUST ACCTG/REQ	IDU	2	-	-	-	-	-	-	-	2
9035000	CUST ACCTG/REQ	OR	46	-	46	-	-	-	-	-	-
9035000	CUST ACCTG/REQ	UT	22	-	-	-	-	22	-	-	-
9035000	CUST ACCTG/REQ	WYP	20	-	-	-	20	-	-	-	-
9035000	CUST ACCTG/REQ	WYU	3	-	-	-	3	-	-	-	-
9035000 Total	Customer Accounting Expense	WYU	101	8	46	-	23	22	2	-	-
9036000	CUST ACCTG/COMMON	CN	18,325	442	5,548	1,261	1,368	8,987	718	-	-
9036000	CUST ACCTG/COMMON	OR	52	-	52	-	-	-	-	-	-
9036000 Total	Customer Accounting Expense	OR	18,377	442	5,600	1,261	1,368	8,987	718	-	-
9040000	UNCOLLECT ACCOUNTS	CA	345	-	-	-	-	-	-	-	-
9040000	UNCOLLECT ACCOUNTS	CN	23	1	7	2	2	11	1	-	-
9040000	UNCOLLECT ACCOUNTS	IDU	357	-	-	-	-	-	357	-	-
9040000	UNCOLLECT ACCOUNTS	OR	3,541	-	3,541	-	-	-	-	-	-
9040000	UNCOLLECT ACCOUNTS	UT	3,174	-	-	-	-	3,174	-	-	-
9040000	UNCOLLECT ACCOUNTS	WA	1,314	-	-	1,314	-	-	-	-	-
9040000	UNCOLLECT ACCOUNTS	WYP	608	-	-	-	608	-	-	-	-
9040000 Total	Customer Accounting Expense	WYP	9,362	346	3,548	1,315	610	3,186	358	-	-
9042000	UNCOLL ACCTS-JOINT U	CA	(5)	(5)	-	-	-	-	-	-	-
9042000	UNCOLL ACCTS-JOINT U	IDU	(3)	-	-	-	-	-	(3)	-	-
9042000	UNCOLL ACCTS-JOINT U	OR	90	-	90	-	-	-	-	-	-
9042000	UNCOLL ACCTS-JOINT U	UT	(6)	-	-	-	-	(6)	-	-	-
9042000	UNCOLL ACCTS-JOINT U	WA	20	-	-	20	-	-	-	-	-
9042000	UNCOLL ACCTS-JOINT U	WYP	(10)	-	-	-	(10)	-	-	-	-
9042000 Total	Customer Accounting Expense	WYP	86	(5)	90	20	(10)	(6)	(3)	-	-
9050000	MISC CUST ACCT EXP	CN	90	2	27	6	7	44	4	-	-
9050000	MISC CUST ACCT EXP	OR	1	-	1	-	-	-	-	-	-
9050000 Total	Customer Accounting Expense	OR	90	2	28	6	7	44	4	-	-
9051000	MISC CUST ACCT EXP	CN	15	7	4	1	1	7	1	-	-
9051000 Total	Customer Accounting Expense	CN	15	0	4	1	1	7	1	-	-
9070000	SUPPLY (CUST SERV)	CSEX	219	5	66	15	16	107	9	-	-
9070000 Total	Customer Service Expense	CSEX	219	5	66	15	16	107	9	-	-
9080000	CUST ASSIST EXP	CA	49	49	-	-	-	-	-	-	-
9080000	CUST ASSIST EXP	CN	236	6	72	16	18	116	9	-	-



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

Primary Account	Secondary Group Code	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
9080000	CUST ASSIST EXP	0	0								
9080000	CUST ASSIST EXP	848	848		848						
9080000	CUST ASSIST EXP	20	20					20			
9080000	CUST ASSIST EXP	197	197								
9080000	CUST ASSIST EXP	536	536					536			
9080000	CUST ASSIST EXP	1,886	1,886		919			554	135	10	
9081000	CUST ASST EXP-GENL	40	40		1	12	3	3	19	2	
9081000	CUST ASST EXP-GENL	40	40		1	12	3	3	19	2	
9084000	DSM DIRECT	13	13								
9084000	DSM DIRECT	268	268		6	81	18	20	131	10	
9084000	DSM DIRECT	8	8							8	
9084000	DSM DIRECT	68	68								68
9084000	DSM DIRECT	14	14						14		
9084000	DSM DIRECT	(3)	(3)								
9084000	DSM DIRECT	7	7					7			
9084000	DSM DIRECT	374	374		20	81	15	27	145	18	68
9085000	DSM AMORT	215	215							215	
9085000	DSM AMORT	16	16					16			
9085000	DSM AMORT	231	231					16		215	
9085100	DSM AMORT-SBC/ECC	2,860	2,860								
9085100	DSM AMORT-SBC/ECC	3,718	3,718							3,718	
9085100	DSM AMORT-SBC/ECC	23,952	23,952			23,952					
9085100	DSM AMORT-SBC/ECC	62,162	62,162			62,162					
9085100	DSM AMORT-SBC/ECC	11,533	11,533								
9085100	DSM AMORT-SBC/ECC	5,618	5,618					5,618			
9085100	DSM AMORT-SBC/ECC	109,843	109,843		2,860	23,952	11,533	5,618	62,162	3,718	
9086000	CUST SERV	931	931		22	282	64	70	457	36	
9086000	CUST SERV	353	353							353	
9086000	CUST SERV	942	942								
9086000	CUST SERV	2,462	2,462					2,462			
9086000	CUST SERV	195	195								
9086000	CUST SERV	701	701					701			
9086000	CUST SERV	5,584	5,584		22	1,224	259	770	2,919	389	
9089500	BLUE SKY EXPENSE	4,630	4,630								4,630
9089500	SOLAR FEED-IN EXP	6,467	6,467								6,467
9089600	INFO/INSTRUCT ADV	116	116								
9090000	INFO/INSTRUCT ADV	2,051	2,051		49	621	141	153	1,006	80	
9090000	INFO/INSTRUCT ADV	69	69							69	
9090000	INFO/INSTRUCT ADV	527	527								
9090000	INFO/INSTRUCT ADV	454	454						454		
9090000	INFO/INSTRUCT ADV	109	109								
9090000	INFO/INSTRUCT ADV	256	256					256			
9090000	INFO/INSTRUCT ADV	2	2					2			
9090000	INFO/INSTRUCT ADV	3,584	3,584		165	1,148	250	411	1,459	149	
9100000	MISC CUST SERV/INF	1	1		0	0	0	0	1	0	
9100000	MISC CUST SERV/INF	(0)	(0)					(0)			
9100000	MISC CUST SERV/INF	1	1		0	0	0	(0)	1	0	
9101000	MISC CUST SERV/INF	68	68		2	20	5	5	33	3	
9101000	MISC CUST SERV/INF	68	68		2	20	5	5	33	3	
9200000	ADMIN & GEN SALARY	(74)	(74)		(74)						
9200000	ADMIN & GEN SALARY	(822)	(822)								
9200000	ADMIN & GEN SALARY	78,106	78,106		1,554	18,355	5,198	11,741	36,384	4,651	224
9200000	ADMIN & GEN SALARY	562	562						562		



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

Primary Account	Secondary Group Code	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
92000000	AGEX Administrative & General Expense	WA									
92000000 Total			77,772	1,480	17,534	5,198	11,741	35,946	4,651	224	
92100000	AGEX Office Suppl & Exp	CA	3								
92100000	AGEX Office Suppl & Exp	CN	95		29		7	47			
92100000	AGEX Office Suppl & Exp	IDU	32						32		
92100000	AGEX Office Suppl & Exp	OR	14								
92100000	AGEX Office Suppl & Exp	SO	7,937	158	1,865	528	1,193	3,697	473		23
92100000	AGEX Office Suppl & Exp	UT	134					134			
92100000	AGEX Office Suppl & Exp	WA	7								
92100000	AGEX Office Suppl & Exp	WYP	50				50				
92100000	AGEX Office Suppl & Exp	WYU	10				10				
92100000 Total			8,283	164	1,908	542	1,260	3,678	508	23	
92200000	AGEX Administrative & General Expense	SO	(35,706)	(710)	(6,391)	(2,376)	(5,368)	(16,633)	(2,126)	(102)	
92200000 Total			(35,706)	(710)	(6,391)	(2,376)	(5,368)	(16,633)	(2,126)	(102)	
92300000	AGEX Administrative & General Expense	CA	9								
92300000	AGEX Administrative & General Expense	IDU	0							0	
92300000	AGEX Administrative & General Expense	OR	(47)		(47)						
92300000	AGEX Administrative & General Expense	SO	6,790	135	1,596	452	1,021	3,163	404	19	
92300000	AGEX Administrative & General Expense	UT	1						1		
92300000	AGEX Administrative & General Expense	WA	147			147					
92300000	AGEX Administrative & General Expense	WYP	0				0				
92300000 Total			6,901	144	1,549	599	1,021	3,164	405	19	
92399990	AGEX Affl Serv Employed	CA	(0)								
92399990	AGEX Affl Serv Employed	SO	8,990	179	2,113	598	1,351	4,188	535	26	
92399990	AGEX Affl Serv Employed	UT	(2)					(2)			
92399990 Total			8,988	179	2,113	598	1,351	4,186	535	26	
92400000	AGEX Prop Insurance - Sys	SO	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
92400000 Total			(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
92410000	AGEX Prop Ins - Accrl Sltus	IDU	114						114		
92410000	AGEX Prop Ins - Accrl Sltus	OR	7,069		7,069						
92410000	AGEX Prop Ins - Accrl Sltus	UT	2,152					2,152			
92410000	AGEX Prop Ins - Accrl Sltus	WYP	350				350				
92410000 Total			9,684		7,069		350	2,152	114		
92420000	AGEX Prop Ins - Claim Sltus	IDU	(1)						(1)		
92420000	AGEX Prop Ins - Claim Sltus	OR	(133)		(133)						
92420000	AGEX Prop Ins - Claim Sltus	UT	(9)					(9)			
92420000	AGEX Prop Ins - Claim Sltus	WYP	(3)				(3)				
92420000 Total			(146)		(133)		(3)	(9)	(1)		
92430000	AGEX Prop Ins - Premiums	SO	6,698	133	1,574	446	1,007	3,120	399	19	
92430000 Total			6,698	133	1,574	446	1,007	3,120	399	19	
92500000	AGEX Injuries & Damages	SO	12,138	241	2,853	808	1,825	5,654	723	35	
92500000 Total			12,138	241	2,853	808	1,825	5,654	723	35	
92510000	AGEX Injuries & Damages	OR	3,059		3,059						
92510000	AGEX Injuries & Damages	SO	(62)	(62)	(738)	(209)	(472)	(1,463)	(187)	(9)	
92510000 Total			(62)	(62)	(738)	(209)	(472)	(1,463)	(187)	(9)	
92800000	AGEX Regulatory Com Exp	CA	298	298							
92800000	AGEX Regulatory Com Exp	IDU	152							152	
92800000	AGEX Regulatory Com Exp	OR	555		555						
92800000	AGEX Regulatory Com Exp	SO	2,331	46	548	155	350	1,086	139	7	
92800000	AGEX Regulatory Com Exp	UT	1,326					1,326			
92800000	AGEX Regulatory Com Exp	WA	1,288								
92800000	AGEX Regulatory Com Exp	WYP	1,697				1,697				
92800000 Total			7,648	344	1,103	1,443	2,047	2,412	291	7	
92820000	AGEX Reg Comm Expense	CA	46								
92820000	AGEX Reg Comm Expense	IDU	708							708	



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

Primary Account	Secondary Group Code	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
9282000	AGEX Administrative & General Expense	OR	3,462	-	3,462	-	-	-	-	-	-
9282000	REG CORH EXPENSE	SO	0	2	0	0	0	1	0	0	0
9282000	AGEX Administrative & General Expense	UT	5,342	-	-	-	-	5,342	-	-	-
9282000	REG CORH EXPENSE	WA	647	647	-	-	-	-	-	-	-
9282000	AGEX Administrative & General Expense	WYP	1,337	-	-	-	1,337	-	-	-	-
9282000 Total			11,545	46	3,462	647	1,338	5,343	708	0	0
9283000	FERC FILING FEE	CAGE	135	-	-	-	31	91	12	-	1
9283000	FERC FILING FEE	CAGW	1,768	78	1,291	399	-	-	-	-	-
9283000	AGEX Administrative & General Expense	SG	1,819	29	466	150	279	788	103	7	7
9283000	FERC FILING FEE	AGEX	7,722	107	1,786	549	310	879	114	7	7
9283000 Total			11,471	134	3,543	1,098	590	1,667	227	14	14
9290000	AGEX Administrative & General Expense	SO	(7,582)	(151)	(1,782)	(505)	(1,140)	(3,532)	(451)	(22)	(22)
9290000 Total			(7,582)	(151)	(1,782)	(505)	(1,140)	(3,532)	(451)	(22)	(22)
9301000	GEN ADVERTISING EXP	SO	2	0	0	0	0	1	0	0	0
9301000	GEN ADVERTISING EXP	UT	3	-	-	-	-	3	-	-	-
9301000 Total			5	0	0	0	0	4	0	0	0
9302000	MISC GEN EXP-OTHER	CA	6	6	-	-	-	-	-	-	-
9302000	MISC GEN EXP-OTHER	AGEX	18	-	-	-	-	-	-	18	-
9302000	MISC GEN EXP-OTHER	IDU	56	-	56	-	-	-	-	-	-
9302000	AGEX Administrative & General Expense	OR	(252)	(5)	(59)	(17)	(38)	(117)	(15)	(1)	(1)
9302000	MISC GEN EXP-OTHER	SO	73	-	-	-	-	73	-	-	-
9302000	AGEX Administrative & General Expense	UT	10	-	-	-	-	-	-	-	-
9302000	MISC GEN EXP-OTHER	WA	90	-	-	-	90	-	-	-	-
9302000	MISC GEN EXP-OTHER	WYP	1	1	(3)	(7)	52	(44)	3	(1)	(1)
9302000 Total			40	40	(3)	(7)	52	(44)	3	(1)	(1)
9310000	RENTS (ARG)	CA	40	-	-	-	-	-	-	-	-
9310000	RENTS (ARG)	AGEX	1	-	-	-	-	-	-	-	-
9310000	RENTS (ARG)	IDU	214	-	214	-	-	-	-	1	-
9310000	AGEX Administrative & General Expense	OR	5,116	102	1,202	340	769	2,383	305	15	15
9310000	RENTS (ARG)	SO	5	-	-	-	-	5	-	-	-
9310000	RENTS (ARG)	AGEX	39	-	-	-	-	-	-	-	-
9310000	RENTS (ARG)	WA	66	-	-	-	66	-	-	-	-
9310000	RENTS (ARG)	WYP	5,482	142	1,417	379	835	2,388	306	15	15
9310000 Total			11,705	261	2,633	719	1,675	5,066	626	30	30
9350000	MAINT GENERAL PLNT	CA	87	87	-	-	-	-	-	-	-
9350000	MAINT GENERAL PLNT	AGEX	70	2	21	5	5	34	3	-	-
9350000	MAINT GENERAL PLNT	AGEX	16	-	-	-	-	-	-	16	-
9350000	MAINT GENERAL PLNT	IDU	535	-	535	-	-	-	-	-	-
9350000	MAINT GENERAL PLNT	AGEX	21,504	428	5,084	1,431	3,233	10,017	1,280	62	62
9350000	MAINT GENERAL PLNT	SO	103	-	-	-	-	103	-	-	-
9350000	MAINT GENERAL PLNT	AGEX	56	-	-	-	-	-	-	-	-
9350000	MAINT GENERAL PLNT	AGEX	50	-	-	-	50	-	-	-	-
9350000	MAINT GENERAL PLNT	WYP	8	-	-	-	8	-	-	-	-
9350000	MAINT GENERAL PLNT	AGEX	22,429	517	5,610	1,492	3,295	10,155	1,299	62	62
9350000 Total			22,429	517	5,610	1,492	3,295	10,155	1,299	62	62
Grand Total			1,771,354	55,461	765,837	225,414	143,955	506,583	60,369	2,458	11,277



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

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4030000	DEPN EXPENSE-ELECT 3102000	CAGE	799	0	0	0	0	184	541	70	4
4030000	DEPN EXPENSE-ELECT 3102000	JBG	4	0	3	1	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3110000	CAGE	30,502	0	0	0	7,025	20,653	2,655	169	0
4030000	DEPN EXPENSE-ELECT 3110000	CAGW	1,511	67	1,103	341	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3110000	JBG	2,618	115	1,901	587	3	10	1	0	0
4030000	DEPN EXPENSE-ELECT 3120000	CAGE	153,868	0	0	0	35,463	104,255	13,400	851	0
4030000	DEPN EXPENSE-ELECT 3120000	CAGW	3,017	134	2,203	681	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3120000	JBG	20,088	885	14,582	4,507	26	77	10	1	0
4030000	DEPN EXPENSE-ELECT 3140000	CAGE	35,756	0	0	0	8,235	24,211	3,112	198	0
4030000	DEPN EXPENSE-ELECT 3140000	CAGW	2,223	98	1,623	502	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3140000	JBG	6,741	297	4,894	1,513	9	26	3	0	0
4030000	DEPN EXPENSE-ELECT 3150000	CAGE	15,693	0	0	0	3,591	10,558	1,357	86	0
4030000	DEPN EXPENSE-ELECT 3150000	CAGW	445	20	325	100	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3150000	JBG	1,171	52	850	263	2	4	1	0	0
4030000	DEPN EXPENSE-ELECT 3157000	CAGE	0	0	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3157000	JBG	1	0	1	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3160000	CAGE	1,529	0	0	0	352	1,036	133	8	0
4030000	DEPN EXPENSE-ELECT 3160000	CAGW	9	0	7	2	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3160000	JBG	128	6	93	29	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3302000	CAGE	1	0	0	0	0	1	0	0	0
4030000	DEPN EXPENSE-ELECT 3302000	CAGW	108	5	79	24	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3303000	CAGE	2	0	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3304000	CAGE	3	0	0	0	0	1	2	0	0
4030000	DEPN EXPENSE-ELECT 3305000	CAGW	13	1	10	3	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3310000	CAGE	265	0	1	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3310000	CAGW	197	17	287	89	0	61	179	23	1
4030000	DEPN EXPENSE-ELECT 3311000	CAGE	1,938	86	1,415	437	0	45	133	17	1
4030000	DEPN EXPENSE-ELECT 3312000	CAGE	12	0	0	0	0	3	8	1	0
4030000	DEPN EXPENSE-ELECT 3313000	CAGW	3,392	150	2,476	765	0	23	66	9	1
4030000	DEPN EXPENSE-ELECT 3313000	CAGE	417	18	304	94	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3320000	CAGE	878	0	0	0	202	595	76	5	0
4030000	DEPN EXPENSE-ELECT 3320000	CAGW	55	2	40	12	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3321000	CAGE	3,048	0	0	0	702	2,064	265	17	0
4030000	DEPN EXPENSE-ELECT 3322000	CAGW	11,244	498	8,209	2,537	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3322000	CAGE	14	0	0	0	3	10	1	0	0
4030000	DEPN EXPENSE-ELECT 3323000	CAGW	702	31	513	159	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3323000	CAGE	3	0	0	0	1	2	0	0	0
4030000	DEPN EXPENSE-ELECT 3330000	CAGW	4	0	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3330000	CAGE	1,872	0	0	0	431	1,267	163	10	0
4030000	DEPN EXPENSE-ELECT 3330000	CAGW	3,040	135	2,219	686	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3340000	CAGE	545	0	0	0	0	126	369	47	3
4030000	DEPN EXPENSE-ELECT 3340000	CAGW	2,872	127	2,097	648	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3347000	CAGE	2	0	0	0	1	1	0	0	0
4030000	DEPN EXPENSE-ELECT 3347000	CAGW	120	5	87	27	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3350000	CAGE	5	0	0	0	1	4	0	0	0



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

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4030000	DEPN EXPENSE-ELECT 3351000	CAGW	59	3	43	13	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3353000	CAGW	0	0	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3360000	CAGE	71	0	0	0	16	48	6	0	0
4030000	DEPN EXPENSE-ELECT 3360000	CAGW	586	26	428	132	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3410000	CAGE	4,843	0	0	0	1,115	3,279	421	27	0
4030000	DEPN EXPENSE-ELECT 3410000	CAGW	1,717	76	1,254	387	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3420000	CAGE	436	0	0	0	101	295	38	2	0
4030000	DEPN EXPENSE-ELECT 3420000	CAGW	47	2	34	11	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3430000	CAGE	63,235	0	0	0	14,565	42,817	5,503	349	0
4030000	DEPN EXPENSE-ELECT 3430000	CAGW	31,140	1,379	22,734	7,027	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3440000	CAGE	10,403	0	0	0	2,396	7,044	905	57	0
4030000	DEPN EXPENSE-ELECT 3440000	CAGW	4,051	179	2,957	914	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3450000	CAGE	6,883	0	0	0	1,585	4,660	599	38	0
4030000	DEPN EXPENSE-ELECT 3450000	CAGW	2,593	115	1,893	585	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3460000	CAGE	310	0	0	0	71	210	27	2	0
4030000	DEPN EXPENSE-ELECT 3502000	CAGW	111	5	81	25	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3502000	CAGE	1,953	0	0	0	450	1,322	170	11	0
4030000	DEPN EXPENSE-ELECT 3502000	CAGW	319	14	233	72	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3502000	JBG	13	1	10	3	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3502000	SG	1	0	0	0	0	1	0	0	0
4030000	DEPN EXPENSE-ELECT 3520000	CAGE	2,362	0	0	0	544	1,599	206	13	0
4030000	DEPN EXPENSE-ELECT 3520000	CAGW	597	26	436	135	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3520000	JBG	17	1	13	4	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3520000	SG	0	0	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3530000	CAGE	21,946	0	0	0	5,055	14,860	1,910	121	0
4030000	DEPN EXPENSE-ELECT 3530000	CAGW	6,789	301	4,956	1,532	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3530000	JBG	315	14	229	71	0	1	0	0	0
4030000	DEPN EXPENSE-ELECT 3534000	CAGE	1,641	0	0	0	378	1,111	143	9	0
4030000	DEPN EXPENSE-ELECT 3534000	CAGW	776	34	567	175	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3534000	JBG	229	10	166	51	0	1	0	0	0
4030000	DEPN EXPENSE-ELECT 3537000	CAGE	228	0	0	0	52	154	20	1	0
4030000	DEPN EXPENSE-ELECT 3537000	CAGW	104	5	76	24	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3537000	JBG	4	0	3	1	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3537000	SG	17	0	4	1	3	7	1	0	0
4030000	DEPN EXPENSE-ELECT 3540000	CAGE	15,796	0	0	0	3,638	10,696	1,375	87	0
4030000	DEPN EXPENSE-ELECT 3540000	CAGW	2,662	118	1,943	601	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3540000	JBG	178	8	129	40	0	1	0	0	0
4030000	DEPN EXPENSE-ELECT 3540000	SG	2	0	0	0	0	1	0	0	0
4030000	DEPN EXPENSE-ELECT 3550000	CAGE	10,612	0	0	0	2,444	7,186	924	59	0
4030000	DEPN EXPENSE-ELECT 3550000	CAGW	5,432	241	3,965	1,226	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3550000	JBG	0	0	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3550000	SG	8	0	2	1	1	3	0	0	0
4030000	DEPN EXPENSE-ELECT 3560000	CAGE	14,452	0	0	0	3,329	9,786	1,258	80	0
4030000	DEPN EXPENSE-ELECT 3560000	CAGW	5,581	247	4,074	1,259	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT 3560000	JBG	143	6	104	32	0	1	0	0	0
4030000	DEPN EXPENSE-ELECT 3560000	SG	4	0	1	0	1	2	0	0	0
4030000	DEPN EXPENSE-ELECT 3570000	CAGE	53	0	0	0	0	12	36	5	0
4030000	DEPN EXPENSE-ELECT 3570000	CAGW	4	0	3	1	0	0	0	0	0



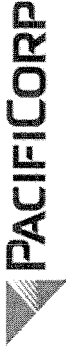
Depreciation Expense (Actuals)
 Twelve Months Ending - June 2015
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4030000	DEPN EXPENSE-ELECT	3580000	128	0	0	0	0	29	87	11	0
4030000	DEPN EXPENSE-ELECT	3580000	5	0	4	1	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3590000	64	0	0	0	15	43	6	0	0
4030000	DEPN EXPENSE-ELECT	3590000	93	4	68	21	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3590000	0	0	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3602000	24	24	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3602000	24	0	0	0	0	0	24	0	0
4030000	DEPN EXPENSE-ELECT	3602000	56	0	56	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3602000	208	0	0	0	0	208	0	0	0
4030000	DEPN EXPENSE-ELECT	3602000	6	0	0	6	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3602000	39	0	0	0	39	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3602000	65	0	0	0	65	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3610000	92	92	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3610000	38	0	0	0	0	0	0	38	0
4030000	DEPN EXPENSE-ELECT	3610000	885	0	462	0	0	0	885	0	0
4030000	DEPN EXPENSE-ELECT	3610000	46	0	0	46	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3610000	215	0	0	0	215	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3610000	53	0	0	0	53	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3620000	668	668	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3620000	570	0	0	0	0	0	570	0	0
4030000	DEPN EXPENSE-ELECT	3620000	4,381	0	4,381	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3620000	10,351	0	0	0	0	10,351	0	0	0
4030000	DEPN EXPENSE-ELECT	3620000	1,171	0	0	1,171	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3620000	2,263	0	0	0	2,263	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3620000	209	0	0	0	209	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3627000	19	19	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3627000	8	0	0	0	0	0	0	8	0
4030000	DEPN EXPENSE-ELECT	3627000	70	0	70	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3627000	153	0	0	0	0	153	0	0	0
4030000	DEPN EXPENSE-ELECT	3627000	20	0	0	20	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3627000	40	0	0	0	40	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3627000	3	0	0	0	0	3	0	0	0
4030000	DEPN EXPENSE-ELECT	3640000	2,357	2,357	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3640000	2,820	0	0	0	0	0	2,820	0	0
4030000	DEPN EXPENSE-ELECT	3640000	11,623	0	11,623	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3640000	12,474	0	0	0	0	12,474	0	0	0
4030000	DEPN EXPENSE-ELECT	3640000	3,546	0	0	3,546	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3640000	4,568	0	0	0	4,568	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3640000	1,036	0	0	0	1,036	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3650000	1,087	1,087	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3650000	895	0	0	0	0	0	895	0	0
4030000	DEPN EXPENSE-ELECT	3650000	6,499	0	6,499	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3650000	6,150	0	0	0	0	6,150	0	0	0
4030000	DEPN EXPENSE-ELECT	3650000	1,570	0	0	1,570	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3650000	2,224	0	0	0	2,224	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3650000	332	0	0	0	332	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3660000	505	505	0	0	0	0	0	0	0



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

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4030000	DEPN EXPENSE-ELECT	3660000	207	0	0	0	0	0	0	207	0
4030000	DEPN EXPENSE-ELECT	3660000	1,770	0	1,770	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3660000	4,554	0	0	0	0	4,554	0	0	0
4030000	DEPN EXPENSE-ELECT	3660000	484	0	0	484	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3660000	644	0	0	0	644	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3660000	148	0	0	0	148	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3670000	454	454	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3670000	598	0	0	0	0	0	598	0	0
4030000	DEPN EXPENSE-ELECT	3670000	3,546	0	3,546	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3670000	12,418	0	0	0	0	12,418	0	0	0
4030000	DEPN EXPENSE-ELECT	3670000	617	0	0	617	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3670000	1,321	0	0	0	1,321	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3670000	585	0	0	0	585	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3680000	1,284	1,284	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3680000	1,762	0	0	0	0	0	1,762	0	0
4030000	DEPN EXPENSE-ELECT	3680000	10,132	0	10,132	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3680000	10,986	0	0	0	0	10,986	0	0	0
4030000	DEPN EXPENSE-ELECT	3680000	2,770	0	0	2,770	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3680000	3,053	0	0	0	3,053	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3690000	465	0	0	0	465	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3691000	164	164	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3691000	174	0	0	0	0	0	174	0	0
4030000	DEPN EXPENSE-ELECT	3691000	1,886	0	1,886	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3691000	1,760	0	0	0	0	1,760	0	0	0
4030000	DEPN EXPENSE-ELECT	3691000	468	0	0	468	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3691000	53	0	0	0	320	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3691000	278	278	0	0	0	53	0	0	0
4030000	DEPN EXPENSE-ELECT	3692000	620	0	0	0	0	0	620	0	0
4030000	DEPN EXPENSE-ELECT	3692000	3,878	0	3,878	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3692000	4,087	0	0	0	0	4,087	0	0	0
4030000	DEPN EXPENSE-ELECT	3692000	949	0	0	949	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3692000	810	0	0	0	810	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3692000	262	0	0	0	262	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3700000	187	187	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3700000	548	0	0	0	0	0	548	0	0
4030000	DEPN EXPENSE-ELECT	3700000	2,177	0	2,177	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3700000	2,977	0	0	0	0	2,977	0	0	0
4030000	DEPN EXPENSE-ELECT	3700000	460	0	0	460	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3700000	499	0	0	0	499	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3700000	88	0	0	0	88	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3700000	13	13	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3710000	10	0	0	0	0	0	10	0	0
4030000	DEPN EXPENSE-ELECT	3710000	123	0	123	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3710000	278	0	0	278	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3710000	18	0	0	18	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3710000	49	0	0	0	49	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3710000	9	0	0	0	9	0	0	0	0



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

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4030000	DEPN EXPENSE-ELECT	3730000		21	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3730000		32	0	0	0	0	0	32	0
4030000	DEPN EXPENSE-ELECT	3730000		668	0	668	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3730000		1,069	0	0	0	1,069	0	0	0
4030000	DEPN EXPENSE-ELECT	3730000		112	0	0	112	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3730000		239	0	0	0	239	0	0	0
4030000	DEPN EXPENSE-ELECT	3730000		65	0	0	0	65	0	0	0
4030000	DEPN EXPENSE-ELECT	3892000		0	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3892000		0	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3892000		2	0	0	0	0	2	0	0
4030000	DEPN EXPENSE-ELECT	3892000		1	0	0	0	1	0	0	0
4030000	DEPN EXPENSE-ELECT	3892000		0	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3900000		48	48	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3900000		0	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3900000		72	0	0	0	16	48	6	0
4030000	DEPN EXPENSE-ELECT	3900000		60	3	44	13	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3900000		123	3	37	8	9	60	5	0
4030000	DEPN EXPENSE-ELECT	3900000		173	0	0	0	0	0	173	0
4030000	DEPN EXPENSE-ELECT	3900000		0	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3900000		543	0	543	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3900000		1,509	30	355	100	227	703	90	4
4030000	DEPN EXPENSE-ELECT	3900000		658	0	0	0	0	658	0	0
4030000	DEPN EXPENSE-ELECT	3900000		286	0	0	286	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3900000		114	0	0	0	114	0	0	0
4030000	DEPN EXPENSE-ELECT	3900000		82	0	0	0	82	0	0	0
4030000	DEPN EXPENSE-ELECT	3910000		6	6	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3910000		73	0	0	0	17	50	6	0
4030000	DEPN EXPENSE-ELECT	3910000		8	0	6	2	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3910000		131	3	40	9	10	64	5	0
4030000	DEPN EXPENSE-ELECT	3910000		3	0	0	0	0	0	3	0
4030000	DEPN EXPENSE-ELECT	3910000		8	0	6	2	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3910000		78	0	78	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3910000		998	20	234	66	150	465	59	3
4030000	DEPN EXPENSE-ELECT	3910000		24	0	0	0	0	24	0	0
4030000	DEPN EXPENSE-ELECT	3910000		29	0	0	29	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3910000		26	0	0	0	26	0	0	0
4030000	DEPN EXPENSE-ELECT	3910000		1	0	0	0	1	0	0	0
4030000	DEPN EXPENSE-ELECT	3912000		29	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3912000		10	0	0	0	2	6	1	0
4030000	DEPN EXPENSE-ELECT	3912000		67	3	49	15	57	168	22	1
4030000	DEPN EXPENSE-ELECT	3912000		790	19	239	54	59	387	31	0
4030000	DEPN EXPENSE-ELECT	3912000		106	0	0	0	0	0	106	0
4030000	DEPN EXPENSE-ELECT	3912000		0	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3912000		47	2	34	10	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3912000		307	0	307	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3912000		8,329	166	1,957	554	1,252	3,880	496	24
4030000	DEPN EXPENSE-ELECT	3912000		360	0	0	0	0	360	0	0



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

Primary Account	Secondary Account	Alloc	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4030000	DEPN EXPENSE-ELECT	3912000	117	0	0	117	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3912000	372	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3912000	17	0	0	0	17	0	0	0
4030000	DEPN EXPENSE-ELECT	3913000	30	0	0	0	7	21	3	0
4030000	DEPN EXPENSE-ELECT	3913000	10	0	7	2	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3913000	1	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3913000	0	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3913000	3	0	3	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3913000	40	1	9	3	6	19	2	0
4030000	DEPN EXPENSE-ELECT	3913000	3	0	0	0	0	3	0	0
4030000	DEPN EXPENSE-ELECT	3913000	0	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3930000	8	8	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3930000	174	0	0	0	40	118	15	1
4030000	DEPN EXPENSE-ELECT	3930000	31	1	22	7	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3930000	16	0	0	0	0	0	16	0
4030000	DEPN EXPENSE-ELECT	3930000	27	1	20	6	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3930000	133	0	133	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3930000	8	0	2	1	1	4	0	0
4030000	DEPN EXPENSE-ELECT	3930000	165	0	0	0	0	165	0	0
4030000	DEPN EXPENSE-ELECT	3930000	31	0	0	31	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3930000	37	0	0	0	37	0	0	0
4030000	DEPN EXPENSE-ELECT	3930000	1	0	0	0	1	0	0	0
4030000	DEPN EXPENSE-ELECT	3940000	28	28	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3940000	0	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3940000	840	0	0	0	193	569	73	5
4030000	DEPN EXPENSE-ELECT	3940000	115	5	84	26	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3940000	84	0	0	0	0	0	84	0
4030000	DEPN EXPENSE-ELECT	3940000	145	6	105	32	0	1	0	0
4030000	DEPN EXPENSE-ELECT	3940000	452	0	452	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3940000	178	4	42	12	27	83	11	1
4030000	DEPN EXPENSE-ELECT	3940000	570	0	0	0	0	570	0	0
4030000	DEPN EXPENSE-ELECT	3940000	109	0	0	109	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3940000	172	0	0	0	172	0	0	0
4030000	DEPN EXPENSE-ELECT	3940000	21	0	0	0	21	0	0	0
4030000	DEPN EXPENSE-ELECT	3950000	17	17	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3950000	236	0	0	0	54	160	21	1
4030000	DEPN EXPENSE-ELECT	3950000	68	3	49	15	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3950000	69	0	0	0	0	0	69	0
4030000	DEPN EXPENSE-ELECT	3950000	11	0	8	2	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3950000	388	0	388	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3950000	230	5	54	15	35	107	14	1
4030000	DEPN EXPENSE-ELECT	3950000	377	0	0	0	0	377	0	0
4030000	DEPN EXPENSE-ELECT	3950000	77	0	0	77	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3950000	120	0	0	0	120	0	0	0
4030000	DEPN EXPENSE-ELECT	3950000	22	0	0	0	22	0	0	0
4030000	DEPN EXPENSE-ELECT	3970000	205	205	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3970000	11	0	0	0	3	7	1	0
4030000	DEPN EXPENSE-ELECT	3970000	4,400	0	0	0	1,013	2,979	383	24



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

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4030000	DEPN EXPENSE-ELECT	3970000	1,844	82	1,346	416	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3970000	150	4	46	10	11	74	0	0	0
4030000	DEPN EXPENSE-ELECT	3970000	433	0	0	0	0	0	433	0	0
4030000	DEPN EXPENSE-ELECT	3970000	121	5	88	27	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3970000	2,349	0	2,349	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3970000	1	0	0	0	0	1	0	0	0
4030000	DEPN EXPENSE-ELECT	3970000	3,366	67	791	224	506	1,568	200	10	0
4030000	DEPN EXPENSE-ELECT	3970000	2,267	0	0	0	0	2,267	0	0	0
4030000	DEPN EXPENSE-ELECT	3970000	500	0	500	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3970000	1,138	0	0	0	1,138	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3970000	212	0	0	0	212	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3970000	28	28	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3972000	7	0	0	0	2	5	1	0	0
4030000	DEPN EXPENSE-ELECT	3972000	219	0	0	0	50	148	19	1	0
4030000	DEPN EXPENSE-ELECT	3972000	92	4	67	21	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3972000	33	0	0	0	0	0	33	0	0
4030000	DEPN EXPENSE-ELECT	3972000	54	2	39	12	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3972000	248	0	248	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3972000	47	1	11	3	7	22	3	0	0
4030000	DEPN EXPENSE-ELECT	3972000	225	0	0	0	0	225	0	0	0
4030000	DEPN EXPENSE-ELECT	3972000	77	0	0	0	77	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3972000	9	0	0	0	9	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3980000	2	2	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3980000	0	0	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3980000	93	0	0	0	21	63	8	1	0
4030000	DEPN EXPENSE-ELECT	3980000	16	1	12	4	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3980000	12	0	4	1	1	6	0	0	0
4030000	DEPN EXPENSE-ELECT	3980000	3	0	0	0	0	0	3	0	0
4030000	DEPN EXPENSE-ELECT	3980000	6	0	4	1	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3980000	52	0	52	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3980000	125	2	29	8	19	58	7	0	0
4030000	DEPN EXPENSE-ELECT	3980000	48	0	0	0	0	48	0	0	0
4030000	DEPN EXPENSE-ELECT	3980000	10	0	0	10	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3980000	8	0	0	0	8	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3980000	1	0	0	0	0	0	0	0	0
4030000 Total			728,710	13,535	149,402	43,491	118,181	356,220	45,589	2,292	0
4032000	DEPR - STEAM	565131	(37,888)	0	0	0	(8,727)	(25,655)	(3,297)	(209)	0
4032000	DEPR - STEAM	565131	(1,692)	(75)	(1,235)	(382)	0	0	0	0	0
4032000	DEPR - STEAM	565131	21	1	15	5	0	0	0	0	0
4032000 Total			(39,559)	(74)	(1,220)	(377)	(8,727)	(25,655)	(3,297)	(209)	0
4033000	DEPR - HYDRO	565133	(290)	0	0	0	(67)	(197)	(25)	(2)	0
4033000	DEPR - HYDRO	565133	2,116	94	1,545	477	0	0	0	0	0
4033000 Total			1,826	94	1,545	477	(67)	(197)	(25)	(2)	0
4034000	DEPR - OTHER	565134	64	0	0	0	15	43	6	0	0
4034000	DEPR - OTHER	565134	57	3	42	13	0	0	0	0	0
4034000 Total			122	3	42	13	15	43	6	0	0
4035000	DEPR-TRANSMISSION	565141	(333)	0	0	0	(77)	(226)	(29)	(2)	0



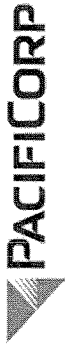
Depreciation Expense (Actuals)
 Twelve Months Ending - June 2015
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4035000	DEPR-TRANSMISSION	JBG	569	25	413	128	1	2	0	0	0
4035000	DEPR-TRANSMISSION	CAGW	1,169	52	853	264	0	0	0	0	0
4035000 Total			1,405	77	1,267	391	(76)	(223)	(29)	(2)	0
4036000	DEPR-DISTRIBUTION	CA	29	29	0	0	0	0	0	0	0
4036000	DEPR-DISTRIBUTION	IDU	(2,466)	0	0	0	0	0	(2,466)	0	0
4036000	DEPR-DISTRIBUTION	OR	202	0	202	0	0	0	0	0	0
4036000	DEPR-DISTRIBUTION	UT	(22,736)	0	0	0	0	(22,736)	0	0	0
4036000	DEPR-DISTRIBUTION	WA	115	0	0	115	0	0	0	0	0
4036000	DEPR-DISTRIBUTION	WYP	(1,938)	0	0	0	(1,938)	0	0	0	0
4036000 Total			(26,794)	29	202	115	(1,938)	(22,736)	(2,466)	0	0
4037000	DEPR - GENERAL	CAGE	28	0	0	0	6	19	2	0	0
4037000	DEPR - GENERAL	CAGW	146	6	106	33	0	0	0	0	0
4037000 Total			174	6	106	33	6	19	2	0	0
4039999	DEPR EXP-ELEC, OTH	CAGE	(264)	0	0	0	(61)	(179)	(23)	(1)	0
4039999 Total			(264)	0	0	0	(61)	(179)	(23)	(1)	0
Grand Total			665,619	13,669	151,344	44,144	107,333	307,293	39,757	2,078	0



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

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4040000	AMOR LTD TRM PLNT	3020000	509	0	0	0	117	345	44	0	0
4040000	AMOR LTD TRM PLNT	3020000	1,242	498	8,208	2,537	0	0	0	0	0
4040000	AMOR LTD TRM PLNT	3020000	20	0	0	0	0	0	20	0	0
4040000	AMOR LTD TRM PLNT	3020000	(3,602)	0	0	0	0	(3,602)	0	0	0
4040000	AMOR LTD TRM PLNT	3031040	458	0	0	0	106	310	40	0	0
4040000	AMOR LTD TRM PLNT	3031040	688	0	503	155	0	0	0	0	0
4040000	AMOR LTD TRM PLNT	3031040	11	0	11	0	0	0	0	0	0
4040000	AMOR LTD TRM PLNT	3031050	43	1	10	3	6	20	3	0	0
4040000	AMOR LTD TRM PLNT	3031680	72	1	17	5	11	34	4	0	0
4040000	AMOR LTD TRM PLNT	3031760	2	0	0	0	0	1	0	0	0
4040000	AMOR LTD TRM PLNT	3031830	1,416	34	429	97	106	695	56	0	0
4040000	AMOR LTD TRM PLNT	3032040	2,832	56	666	188	426	1,319	169	8	0
4040000	AMOR LTD TRM PLNT	3032340	33	1	8	2	5	16	2	0	0
4040000	AMOR LTD TRM PLNT	3032450	72	1	17	5	11	34	4	0	0
4040000	AMOR LTD TRM PLNT	3032510	9	0	2	1	1	4	1	0	0
4040000	AMOR LTD TRM PLNT	3032600	789	16	185	53	119	368	47	2	0
4040000	AMOR LTD TRM PLNT	3032640	97	2	23	6	15	45	6	0	0
4040000	AMOR LTD TRM PLNT	3032710	707	31	516	159	0	0	0	0	0
4040000	AMOR LTD TRM PLNT	3032730	431	19	315	97	0	0	0	0	0
4040000	AMOR LTD TRM PLNT	3032770	17	1	13	4	0	0	0	0	0
4040000	AMOR LTD TRM PLNT	3032780	6	0	0	0	0	4	1	0	0
4040000	AMOR LTD TRM PLNT	3032860	271	5	64	18	41	126	16	1	0
4040000	AMOR LTD TRM PLNT	3032900	194	0	0	0	45	131	17	1	0
4040000	AMOR LTD TRM PLNT	3032900	154	7	113	35	0	0	0	0	0
4040000	AMOR LTD TRM PLNT	3032900	4	0	3	1	0	0	0	0	0
4040000	AMOR LTD TRM PLNT	3032990	122	2	29	8	18	57	7	0	0
4040000	AMOR LTD TRM PLNT	3033090	2,656	20	329	102	0	1,799	231	15	0
4040000	AMOR LTD TRM PLNT	3033090	273	12	198	61	0	1	0	0	0
4040000	AMOR LTD TRM PLNT	3033090	6	0	0	0	0	6	0	0	0
4040000	AMOR LTD TRM PLNT	3033120	25	0	0	0	6	17	2	0	0
4040000	AMOR LTD TRM PLNT	3033120	83	0	0	0	83	0	0	0	0
4040000	AMOR LTD TRM PLNT	3033170	115	3	35	8	9	56	4	0	0
4040000	AMOR LTD TRM PLNT	3033190	572	14	173	39	43	280	22	0	0
4040000	AMOR LTD TRM PLNT	3033210	33	1	8	2	5	15	2	0	0
4040000	AMOR LTD TRM PLNT	3033310	1,680	33	395	112	253	783	100	5	0
4040000	AMOR LTD TRM PLNT	3033320	648	13	152	43	97	302	39	2	0
4040000	AMOR LTD TRM PLNT	3033360	112	2	26	7	17	52	7	0	0
4040000	AMOR LTD TRM PLNT	3033370	4	0	0	0	4	0	0	0	0
4040000	AMOR LTD TRM PLNT	3034900	49	0	0	0	12	32	5	0	0
4040000	AMOR LTD TRM PLNT	3034900	311	0	0	0	72	211	27	2	0
4040000	AMOR LTD TRM PLNT	3034900	38	2	28	9	0	0	0	0	0
4040000	AMOR LTD TRM PLNT	3034900	14	0	4	1	1	7	1	0	0
4040000	AMOR LTD TRM PLNT	3034900	1	0	0	0	0	0	0	0	0
4040000	AMOR LTD TRM PLNT	3034900	4	0	4	0	0	0	0	0	0



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

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4040000	AMOR LTD TRM PLNT	MISC - MISCELLANEOUS	4,780	75	1,223	393	732	2,070	270	17	0
4040000	AMOR LTD TRM PLNT	MISC - MISCELLANEOUS	134	3	31	9	20	62	8	0	0
4040000	AMOR LTD TRM PLNT	MISC - MISCELLANEOUS	1	0	0	0	0	1	0	0	0
4040000	AMOR LTD TRM PLNT	MISC - MISCELLANEOUS	47	0	0	0	47	0	0	0	0
4040000	AMOR LTD TRM PLNT	HYDRO PLANT INTANGIBLES	91	0	0	0	21	62	8	1	0
4040000	AMOR LTD TRM PLNT	HYDRO PLANT INTANGIBLES	23	1	17	5	0	0	0	0	0
4040000	AMOR LTD TRM PLNT	ACD#Call Center Automated Call Distribut	707	17	214	49	53	347	28	0	0
4040000	AMOR LTD TRM PLNT	OAT-OASIS INTERFACE	232	5	55	15	35	108	14	1	0
4040000	AMOR LTD TRM PLNT	STRUCTURES - LEASE IMPROVEMENTS	275	12	201	62	0	0	0	0	0
4040000	AMOR LTD TRM PLNT	LEASEHOLD IMPROVEMENTS-OFFICE STR	94	94	0	0	0	0	0	0	0
4040000	AMOR LTD TRM PLNT	LEASEHOLD IMPROVEMENTS-OFFICE STR	29	1	9	2	2	14	1	0	0
4040000	AMOR LTD TRM PLNT	LEASEHOLD IMPROVEMENTS-OFFICE STR	94	0	0	0	0	0	94	0	0
4040000	AMOR LTD TRM PLNT	LEASEHOLD IMPROVEMENTS-OFFICE STR	374	0	374	0	0	0	0	0	0
4040000	AMOR LTD TRM PLNT	LEASEHOLD IMPROVEMENTS-OFFICE STR	524	10	123	35	79	244	31	1	0
4040000	AMOR LTD TRM PLNT	LEASEHOLD IMPROVEMENTS-OFFICE STR	73	0	0	0	0	1	0	0	0
4040000	AMOR LTD TRM PLNT	LEASEHOLD IMPROVEMENTS-OFFICE STR	45	0	0	73	0	0	0	0	0
4040000	AMOR LTD TRM PLNT	LEASEHOLD IMPROVEMENTS-OFFICE STR	1	0	0	0	45	0	0	0	0
4040000	AMOR LTD TRM PLNT	LEASEHOLD IMPROVEMENTS-OFFICE STR	1	0	0	0	0	0	0	0	0
4040000 Total			35,859	1,117	15,828	4,714	3,973	8,543	1,608	76	0
4049000	AMR LTD TRM PLNT-OTH	Amort Exp - Hydro - UT Klamath Adj	4,483	0	0	0	0	0	0	0	4,483
4049000	AMR LTD TRM PLNT-OTH	AMORTIZATION JO BILL CREDIT	(216)	0	0	0	(50)	(146)	(19)	(1)	0
4049000 Total			4,268	0	0	0	(50)	(146)	(19)	(1)	4,483
4061000	EL PLNT ACQ ADJ-CM	AMORT ELEC PLANT ACQ ADJ	4,779	0	0	0	1,101	3,236	416	26	0
4061000 Total			4,779	0	0	0	1,101	3,236	416	26	0
4070000	AMRT PRP LOSS/RGST	Naughton U3 Reg Asset Amortization	(26)	(26)	0	0	0	0	0	0	0
4070000	AMRT PRP LOSS/RGST	Naughton U3 Reg Asset Amortization	(120)	0	0	0	0	0	(120)	0	0
4070000	AMRT PRP LOSS/RGST	Naughton U3 Reg Asset Amortization	301	0	0	0	0	301	0	0	0
4070000	AMRT PRP LOSS/RGST	Naughton U3 Reg Asset Amortization	278	0	0	0	278	0	0	0	0
4070000 Total			434	(26)	0	0	278	301	(120)	0	0
4073000	REGULATORY DEBITS	Naughton U3 Amort - Other Reg Asset	77	77	0	0	0	0	0	0	0
4073000	REGULATORY DEBITS	Naughton U3 Amort - Other Reg Asset	359	0	0	0	0	0	359	0	0
4073000	REGULATORY DEBITS	Preferred Stock Repurchase Loss Amort	86	0	0	0	0	0	0	0	86
4073000 Total			522	77	0	0	0	0	359	0	86
4074000	REGULATORY CREDITS	Preferred Stock Repurchase Loss Def	(1,168)	0	0	0	0	0	0	0	(1,168)
4074000 Total			(1,168)	0	0	0	0	0	0	0	(1,168)
4074100	Reg Credits-BPA Exch	BPA Reg Bill Bal Acct - Residential	2,967	0	0	0	0	0	2,967	0	0
4074100	Reg Credits-BPA Exch	BPA Reg Bill Bal Acct - Residential	21,921	0	21,921	0	0	0	0	0	0
4074100	Reg Credits-BPA Exch	BPA Reg Bill Bal Acct - Residential	6,406	0	0	6,406	0	0	0	0	0
4074100	Reg Credits-BPA Exch	BPA Reg Bill Bal Acct - Commercial	208	0	0	0	0	0	208	0	0
4074100	Reg Credits-BPA Exch	BPA Reg Bill Bal Acct - Commercial	517	0	517	0	0	0	0	0	0
4074100	Reg Credits-BPA Exch	BPA Reg Bill Bal Acct - Commercial	381	0	0	381	0	0	0	0	0
4074100	Reg Credits-BPA Exch	BPA Reg Bill Bal Acct - Industrial	24	0	0	0	0	0	24	0	0
4074100	Reg Credits-BPA Exch	BPA Reg Bill Bal Acct - Industrial	1	0	1	0	0	0	0	0	0
4074100	Reg Credits-BPA Exch	BPA Reg Bill Bal Acct - Industrial	13	0	0	13	0	0	0	0	0
4074100	Reg Credits-BPA Exch	BPA Reg Bill Bal Acct - Irrigation	1,309	0	0	0	0	0	1,309	0	0
4074100	Reg Credits-BPA Exch	BPA Reg Bill Bal Acct - Irrigation	594	0	594	0	0	0	0	0	0
4074100	Reg Credits-BPA Exch	BPA Reg Bill Bal Acct - Irrigation	466	0	0	466	0	0	0	0	0



Amortization Expense (Actuals)
 Twelve Months Ending - June 2015
 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	OR	0	0	0	0	0	0	0	0	0
4074100 Total			34,808	0	23,033	7,266	0	0	4,509	0	0
4074200	Reg Credits-BPA Exch	OR	(23,033)	0	(23,033)	0	0	0	0	0	0
4074200	Reg Credits-BPA Exch	WA	(7,266)	0	0	(7,266)	0	0	0	0	0
4074200	Reg Credits-BPA Exch	IDU	(4,509)	0	0	0	0	0	(4,509)	0	0
4074200 Total			(34,808)	0	(23,033)	(7,266)	0	0	(4,509)	0	0
Grand Total			44,693	1,168	15,828	4,714	5,302	11,934	2,244	102	3,402



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

Primary Account	Secondary Account	Allocation	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4081000	TAX OTH,INC-U,OP I	583451	1,119	22	263	74	168	521	67	3	0
4081000	TAX OTH,INC-U,OP I	583501	110	2	26	7	17	51	7	0	0
4081000	TAX OTH,INC-U,OP I	584101	4,357	87	1,024	290	655	2,030	259	12	0
4081000	TAX OTH,INC-U,OP I	584960	(8,016)	(159)	(1,884)	(533)	(1,205)	(3,734)	(477)	(23)	0
4081000 Total			(2,429)	(48)	(571)	(162)	(365)	(1,132)	(145)	(7)	0
4081500	PROPERTY TAXES	579000	131,681	2,620	30,945	8,763	19,795	61,340	7,841	377	0
4081500	PROPERTY TAXES	579001	1,996	40	469	133	300	930	119	6	0
4081500	PROPERTY TAXES	579169	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	0
4081500 Total			133,678	2,660	31,415	8,896	20,095	62,270	7,960	383	0
4081800	FRANCHISE TAXES	578000	1,128	1,128	0	0	0	0	0	0	0
4081800	FRANCHISE TAXES	578000	28,809	0	28,809	0	0	0	0	0	0
4081800	FRANCHISE TAXES	578000	1,981	0	0	0	1,981	0	0	0	0
4081800 Total			31,918	1,128	28,809	0	1,981	0	0	0	0
4081990	MISC TAXES - OTHER	583260	12,390	0	0	12,390	0	0	0	0	0
4081990	MISC TAXES - OTHER	583261	1,040	0	1,040	0	0	0	0	0	0
4081990	MISC TAXES - OTHER	583262	1	0	0	0	0	1	0	0	0
4081990	MISC TAXES - OTHER	583263	231	4	56	18	39	99	14	1	0
4081990	MISC TAXES - OTHER	583265	27	0	0	27	0	0	0	0	0
4081990	MISC TAXES - OTHER	583266	36	1	9	3	6	16	2	0	0
4081990	MISC TAXES - OTHER	583267	72	0	0	0	72	0	0	0	0
4081990	MISC TAXES - OTHER	583269	164	3	40	13	28	71	10	1	0
4081990	MISC TAXES - OTHER	583273	1,773	0	0	0	408	1,200	154	10	0
4081990	MISC TAXES - OTHER	584100	433	0	0	0	110	280	41	2	0
4081990 Total			16,167	7	1,145	12,450	663	1,667	222	14	0
Grand Total			179,333	3,746	60,798	21,185	22,374	62,805	8,037	389	0



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

FERC Account	FERC Secondary Acct	JARS Reg Alloc Fctr	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4098200	105105	SO		0	0	0	0	0	0	0	0
4098200	105127	SCHMDEXP		1	13	4	9	26	3	0	0
4098200	110200	CAEE	(4,910)	57			(1,247)	(3,176)	(462)	(26)	0
4098200	120101	BADDEBT		0	0	0	0	0	0	0	0
4098200	130100	Non - Deductible Expenses	859	17	202	57	129	400	51	2	0
4098200	130400	PMINon deductible Exp	19	1	14	4	4	0	0	0	0
4098200	130550	MEHC Insurance Services-Premium		0	0	0	0	0	0	0	0
4098200	130700	Mining Rescue Training Credit Addback	39	0	0	0	10	25	4	0	0
4098200	130900	Non - Deductible Executive Comp		0	0	0	0	0	0	0	0
4098200	505505	Income Tax Interest	18	0	4	1	3	8	1	0	0
4098200	610106	PMIFuel Tax Cr	17	1	12	4	0	0	0	0	0
4098200	610107	PMI Dividend Gross Up for Foreign Tax Cr	0	0	0	0	0	0	0	0	0
4098200	7201051	Contra Medicare Subsidy		0	0	0	0	0	0	0	0
4098200	920106	PMI Dividend Received Deduction		0	0	0	0	0	0	0	0
4098200	920145	PMI Mining Rescue Training Credit Addbac	18	1	13	4	4	0	0	0	0
4098200 Total			(3,883)	21	258	74	(1,096)	(2,715)	(403)	(23)	0
4098300	105100	Capitalized Labor Costs	(3,115)	(62)	(732)	(207)	(468)	(1,451)	(185)	(9)	0
4098300	105120	Book Depreciation	784,320	16,107	178,333	52,017	126,474	362,093	46,847	2,449	0
4098300	105121	PMI Book Depreciation	18,400	840	13,274	4,183	27	68	10	1	0
4098300	105122	Repair Deduction		0	0	0	0	0	0	0	0
4098300	105123	Sec. 481a Adj - Repair Deduction	(43,322)	(679)	(11,087)	(3,565)	(6,633)	(18,757)	(2,444)	(157)	0
4098300	105130	CIAC	93,136	3,330	24,645	5,896	10,218	44,579	4,466	0	0
4098300	105137	Auto Depreciation		0	0	0	0	0	0	0	0
4098300	105140	Highway relocation	1,879	67	497	119	206	900	90	0	0
4098300	105142	Avoided Costs	27,834	486	5,831	1,667	4,354	13,707	1,703	86	0
4098300	105145	Acquisition Adjustment Amort		0	0	0	0	0	0	0	0
4098300	105146	Capitalization of Test Energy		0	0	0	0	0	0	0	0
4098300	105147	Sec. 1031 Like Kind Exchange	9,962	156	2,549	820	1,525	4,313	562	36	0
4098300	105152	Gain / (Loss) on Prop. Disposition		0	0	0	0	0	0	0	0
4098300	105165	Coal Mine Development		0	0	0	0	0	0	0	0
4098300	105170	Coal Mine Receiving Face (Extension)		0	0	0	0	0	0	0	0
4098300	105180	Steam Rts Blundell Geotlml Bk Depr		0	0	0	0	0	0	0	0
4098300	105205	Coal Mine Development-30%Amort		0	0	0	0	0	0	0	0
4098300	105470	Book Gain/Loss on Land Sales		0	0	0	0	0	0	0	0
4098300	105471	UT Kalamath Relicensing Costs		0	0	0	0	0	0	0	0
4098300	110100	Book Cost Depletion	566	0	0	0	144	366	53	3	0
4098300	110105	SRC Book Depletion step up basis adj		0	0	0	0	0	0	0	0
4098300	1101051	SRC Book Cost Depletion		0	0	0	0	0	0	0	0
4098300	120105	Willow Wind Account Receivable		0	0	0	0	0	0	0	0
4098300	120205	Trapper Mining Stock Basis		0	0	0	0	0	0	0	0
4098300	205025	PMI - Fuel Cost Adjustment		0	0	0	0	0	0	0	0
4098300	205100	Coal Pile Inventory Adjustment	14,598	0	0	0	3,706	9,442	1,374	76	0
4098300	205210	ERC (Emission Reduction Credit) Impairme		0	0	0	0	0	0	0	0
4098300	205411	PMI Sec 263A Adjustment		0	0	0	0	0	0	0	0
4098300	210000	PREPAID IBEW 57 MEDICAL		0	0	0	0	0	0	0	0
4098300	210100	Prepaid Taxes-OR PUC		0	0	0	0	0	0	0	0



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

FERC Account	FERC Secondary Acct	JARS Reg Alloc Fctr	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4098300	210105	Self Insured Health Benefit									
4098300	210120	Prepaid Taxes-UT PUC									
4098300	210130	Prepaid Taxes-ID PUC									
4098300	210140	Prepaid Taxes-WY PSC									
4098300	210180	Other Prepays									
4098300	210200	Prepaid Taxes-property taxes	(251)	(5)	(59)	(17)	(38)	(117)	(15)	(1)	
4098300	220100	Bad Debts Allowance - Cash Basis	(2,318)	(84)	(892)	(327)	(147)	(780)	(87)		
4098300	320110	Transition Team Costs-UT									
4098300	320115	Misc - Reg Assets/Reg Liab -Total									
4098300	320140	May 2000 Transition Plan Costs-OR									
4098300	320210	Research & Exper. Sec. 174 Amort.									
4098300	320220	Glenrock Excluding Reclamation-UT rate 0									
4098300	320230	FAS 87/88 Writeoff-UT rate order									
4098300	320281	Reg Asset - Post-Retirement Settlement L									
4098300	330100	Amort. Pollution Control Facility	1,066	21	251	71	160	497	63	3	
4098300	415110	Def Reg Asset-Transmission Svc Deposit									
4098300	415120	Def Reg Asset-Footcreek Contract									
4098300	415300	Environmental Cleanup Accrual									
4098300	415301	Environmental Costs WA									
4098300	415406	Reg Asset Utah ECAM	356			356					
4098300	415423	Contra PP&E Deer Creek	18,434								18,434
4098300	415424	Contra Reg Asset - Deer Creek Abandonment	(8,878)				(2,254)	(5,742)	(835)	(46)	
4098300	415425	Contra Reg Asset - UMWA Pension	13,281				3,372	8,590	1,250	69	
4098300	415500	Cholla P/L Transact Costs-APS Amort	4,133								4,133
4098300	415510	WA Disallowed Colstrip #3 Write-off	1,122								
4098300	415555	WY PCAM Def Net Power Costs	52								
4098300	415640	IDAL Costs-Direct Reg Assets-CA									
4098300	415650	SB 1149-Related Reg Assets-OR									
4098300	415680	OR Deferred Intervenor Funding Grants									
4098300	415700	Reg Liability BPA balancing accounts-OR									
4098300	415701	CA Deferred Intervenor Funding									
4098300	415702	Reg Asset - Lake Side Lig.	27								
4098300	415703	Goodnoe Hills Liquidation Damages - WY	21								
4098300	415704	Reg Liability - Tax Revenue Adjustment -									
4098300	415705	Reg Liability - Tax Revenue Adjustment -									
4098300	415801	Contra RTO Grid West N/R-Allowance	18								
4098300	415802	Contra RTO Grid West N/R w/o-WA									
4098300	415803	WA RTO Grid West N/R w/o									
4098300	415804	RTO Grid West Notes Receivable-OR									
4098300	415805	RTO Grid West Notes Receivable-WY									
4098300	415806	ID RTO Grid West N/R									
4098300	415822	Reg Asset - Pension MMT -UT	283								
4098300	415828	Regulatory Asset - Post -Ret MMT -WY									
4098300	415829	Reg Asset - Post - Ret MMT -UT	279								
4098300	415840	Reg Asset-Deferred OR Independent Evalua									
4098300	415850	UNRECOVERED PLANT-POWERDALE									



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

FERC Account	FERC Secondary Acct	JARS Reg Alloc Fctr	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4098300	415852	Powerdate Decommissioning Reg Asset - ID	26	0	0	0	0	0	26	0	0
4098300	415853	Powerdate Decommissioning Reg Asset - OR		0	0	0	0	0	0	0	0
4098300	415854	Powerdate Decommissioning Reg Asset - WA		0	0	0	0	0	0	0	0
4098300	415855	CA - January 2010 Storm Costs		0	0	0	0	0	0	0	0
4098300	415856	Powerdate Decommissioning Reg Asset - WY		0	0	0	0	0	0	0	0
4098300	415857	ID - Deferred Overburden Costs	(88)	0	0	0	0	0	0	0	(88)
4098300	415858	WY - Deferred Overburden Costs	(235)	0	0	0	(235)	0	0	0	0
4098300	415859	WY - Deferred Advertising Costs		0	0	0	0	0	0	0	0
4098300	415865	Reg Asset - UT MPA		0	0	0	0	0	0	0	0
4098300	415867	Reg Asset - CA Solar Feed-in Tariff		0	0	0	0	0	0	0	0
4098300	415868	Reg Asset - UT - Solar Incentive Program		0	0	0	0	0	0	0	0
4098300	415870	Deferred Excess Net Power Costs-CA		0	0	0	0	0	0	0	0
4098300	415871	Deferred Excess Net Power Costs-WY		0	0	0	0	0	0	0	0
4098300	415872	Deferred Excess Net Power Costs - WY 08		0	0	0	0	0	0	0	0
4098300	415876	Deferred Excess Net Power Costs - OR		0	0	0	0	0	0	0	0
4098300	415880	Deferred UT Independent Evaluation Fee		0	0	0	0	0	0	0	0
4098300	415881	Deferral of Renewable Energy Credit - UT	7,253	0	0	0	0	0	0	0	7,253
4098300	415883	Deferral of Renewable Energy Credit - WY	(26)	0	0	0	0	0	0	0	(26)
4098300	415890	ID MEHC 2006 Transition Costs		0	0	0	0	0	0	0	0
4098300	415891	WY - 2006 Transition Severance Costs		0	0	0	0	0	0	0	0
4098300	415893	OR - MEHC Transition Service Costs		0	0	0	0	0	0	0	0
4098300	415895	OR RCAC Sept-Dec 07 deferred		0	0	0	0	0	0	0	0
4098300	415896	WA - Chehalis Plant Revenue Requirement	3,000	0	0	3,000	0	0	0	0	0
4098300	415897	Reg Asset MEHC Transition Service Costs		0	0	0	0	0	0	0	0
4098300	415898	Deferred Coal Costs - Naughton Contract	1,376	0	0	0	349	890	129	0	0
4098300	415900	OR SB 408 Recovery		0	0	0	0	0	0	0	0
4098300	415902	Reg Asset - UT REC's in Rates - Current	(2,740)	0	0	0	0	0	0	0	(2,740)
4098300	415911	Contra Reg Asset - Naughton Unit #3 - CA		0	0	0	0	0	0	0	0
4098300	415912	Contra Reg Asset - Naughton Unit #3 - OR		0	0	0	0	0	0	0	0
4098300	415913	Contra Reg Asset - Naughton Unit #3 - WA		0	0	0	0	0	0	0	0
4098300	415914	Reg Asset - UT - Naughton U3 Costs	301	0	0	0	0	301	0	0	0
4098300	415915	Reg Asset - WY - Naughton U3 Costs	278	0	0	0	278	0	0	0	0
4098300	415926	Reg Liability - Depreciation Decrease -	937	0	937	0	0	0	0	0	0
4098300	415927	Reg Liability - Depreciation Decrease De	379	0	0	379	0	0	0	0	0
4098300	425100	Deferred Regulatory Expense		0	0	0	0	0	0	0	0
4098300	425105	Reg Asset - OR Asset Sale Gain Giveback	(2,111)	0	0	0	0	0	0	0	(2,111)
4098300	425125	Deferred Coal Cost - Arch		0	0	0	0	0	0	0	0
4098300	425205	Misc Def Dr-Prop Damage Repairs		0	0	0	0	0	0	0	0
4098300	425215	Unearned Joint Use Pole Contact Revenue		0	0	0	0	0	0	0	0
4098300	425250	TGS Buyout-SG	15	0	0	0	4	10	1	0	0
4098300	425260	Lakeview Buyout-SG	137	0	0	0	0	0	0	0	0
4098300	425280	Joseph Settlement-SG		6	100	31	0	0	0	0	0
4098300	425295	BPA Conservation Rate Credit		8	125	39	0	0	0	0	0
4098300	425360	Hermiston Swap	172	0	0	0	0	0	0	0	0
4098300	425380	Idaho Customer Balancing Account	(1,403)	0	0	0	0	0	0	0	(1,403)
4098300	430100	Customer Service / Weatherization	(9,545)	(190)	(2,243)	(635)	(1,435)	(4,446)	(568)	(27)	0



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

FERC Account	FERC Secondary Acct	JARS Reg Alloc Fctr	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4098300	430111	Reg Asset - SB 1149 Balance Reclass			0	0	0	0	0	0	0
4098300	430112	Reg Asset - Other - Balance Reclass			0	0	0	0	0	0	0
4098300	430113	Reg Asset - Def NPC Balance Reclass			0	0	0	0	0	0	0
4098300	430117	Reg Asset - Current DSM	(7,421)		0	0	0	0	0	0	(7,421)
4098300	505115	Sales & Use Tax Accrual			0	0	0	0	0	0	0
4098300	505125	PMI Accrued Royalties			0	0	0	0	0	0	0
4098300	505140	Purchase Card Trans Provision	9		0	6	2	0	0	0	0
4098300	505160	CA PUC Fee			0	0	0	0	0	0	0
4098300	505170	West Valley Contract Termination Fee Acc			0	0	0	0	0	0	0
4098300	505200	Extraction Tax Paid / Accrued			0	0	0	0	0	0	0
4098300	505400	Bonus Liability	(164)	(3)	(39)	(11)	(25)	(76)	(10)	(0)	0
4098300	505500	Federal Income Tax Interest			0	0	0	0	0	0	0
4098300	505510	PMI Vacation Bonus Adjustment			0	0	0	0	0	0	0
4098300	505600	Sick Leave Vacation & Personal Time	(3,269)	(65)	(768)	(218)	(491)	(1,523)	(195)	(9)	0
4098300	505700	Accrued Retention Bonus			0	0	0	0	0	0	0
4098300	605301	Environmental Liability - Regulated	1,990	40	468	132	299	927	119	6	0
4098300	605710	Reverse Accrued Final Reclamation	4,221		0	0	1,072	2,730	397	22	0
4098300	610000	Coal Mine Development-PMI	(189)	(9)	(137)	(43)	(0)	(1)	(0)	(0)	0
4098300	610005	Sec 174 94-98 7 99-00 RAR			0	0	0	0	0	0	0
4098300	610100	PMI Devt Cost Amort			0	0	0	0	0	0	0
4098300	610111	PMIBCC Gain/Loss on Assets Disposed			0	0	0	0	0	0	0
4098300	610114	PMI EITF Pre-Stripping Costs			0	0	0	0	0	0	0
4098300	610115	PMI Overburden Removal			0	0	0	0	0	0	0
4098300	610130	761 Shopping Incentive -OR			0	0	0	0	0	0	0
4098300	610135	SB1149 Costs -OR OTHER			0	0	0	0	0	0	0
4098300	610140	Oregon Rate Refund			0	0	0	0	0	0	0
4098300	610141	WA Rate Refunds			0	0	0	0	0	0	0
4098300	610142	Reg Liability - UT Home Energy Lifeline			0	0	0	0	0	0	0
4098300	610143	Reg Liability - WA Low Energy Program	161		0	0	0	0	0	0	0
4098300	610144	Reg Liability - CA California Alternativ	(2,125)		0	0	0	0	0	0	(2,125)
4098300	610145	Reg Liab-OR Balance Consol	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)
4098300	610146	OR Reg Asset/Liability Consolidation			0	0	0	0	0	0	0
4098300	610148	Reg Liability - Def NPC Balance Reclass			0	0	0	0	0	0	0
4098300	610149	Reg Liability - SB 1149 Balance Reclass			0	0	0	0	0	0	0
4098300	705210	Property Insurance			0	0	0	0	0	0	0
4098300	705230	West Valley Lease Reduction - WA			0	0	0	0	0	0	0
4098300	705231	West Valley Lease Reduction - OR			0	0	0	0	0	0	0
4098300	705232	West Valley Lease Reduction - CA			0	0	0	0	0	0	0
4098300	705233	West Valley Lease Reduction - ID			0	0	0	0	0	0	0
4098300	705234	West Valley Lease Reduction - WY			0	0	0	0	0	0	0
4098300	705235	West Valley Lease Reduction - UT			0	0	0	0	0	0	0
4098300	705240	CA Alternative Rate for Energy Program(C	(482)		0	0	0	0	0	0	(482)
4098300	705241	Reg Liability - CA California Alternativ			0	0	0	0	0	0	0
4098300	705250	A&G Credit-WA			0	0	0	0	0	0	0
4098300	705251	A&G Credit-OR			0	0	0	0	0	0	0
4098300	705252	A&G Credit-CA			0	0	0	0	0	0	0



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

FERC Account	FERC Secondary Acct	JARS Reg Alloc Fctr	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4098300	705253	A&G Credit-ID			0	0	0	0	0	0	0
4098300	705254	A&G Credit-WY			0	0	0	0	0	0	0
4098300	705260	March 2006 Transition Plan costs-WA			0	0	0	0	0	0	0
4098300	705261	Reg Liability - Sale of renewable Energy			0	0	0	0	0	0	0
4098300	705262	Reg Liability - Sale of REC's-ID			0	0	0	0	0	0	0
4098300	705263	Reg Liability - Sale of REC's-WA			0	0	0	0	0	0	0
4098300	705265	Reg Liab - OR Energy Conservation Charge			0	0	0	0	0	0	0
4098300	705301	Reg Liability - OR 2010 Protocol Def			0	0	0	0	0	0	0
4098300	705305	Reg Liability-CA Gain on Sale of Asset			0	0	0	0	0	0	0
4098300	705336	Reg Liability - Sale of Renewable Energy			0	0	0	0	0	0	0
4098300	705337	Regulatory Liability - Sale of Renewable			0	0	0	0	0	0	0
4098300	705400	Reg Liability - OR Injuries & Damages Re	3,059		3,059	0	0	0	0	0	0
4098300	705420	Reg Liability - CA GHG Allowance Revenue			0	0	0	0	0	0	0
4098300	705451	Reg Liability - OR Property Insurance Re	1,834		1,834	0	0	0	0	0	0
4098300	705453	Reg Liability - ID Property Insurance Re	112		0	0	0	0	112	0	0
4098300	705455	Reg Liability - WY Property Insurance Re	347		0	0	347	0	0	0	0
4098300	705500	Reg Liability - Powerdale Decommissionin			0	0	0	0	0	0	0
4098300	705514	Regulatory Liability - OR Deferred Exces			0	0	0	0	0	0	0
4098300	705515	Regulatory Liability - WA Deferred Exces	4,304		0	0	0	0	0	0	4,304
4098300	705518	Regulatory Liability - WA Deferred Exces	10		0	0	0	0	0	0	10
4098300	705521	Regulatory Liability - WY Deferred Exces			0	0	0	0	0	0	0
4098300	705522	Regulatory Liability - UT REC's in Rates			0	0	0	0	0	0	0
4098300	705523	Regulatory Liability - WA RECS in Rates			0	0	0	0	0	0	0
4098300	705525	Regulatory Liability - OR RECS in Rates	447		0	0	0	0	0	0	447
4098300	705526	Regulatory Liability - CA Solar Feed-in	856		0	0	0	0	0	0	856
4098300	705530	Regulatory Liability - UT Solar Feed-in	4,374		0	0	0	0	0	0	4,374
4098300	705536	Regulatory Liability - CA GreenHouse Gas	(2,909)		0	0	0	0	0	0	(2,909)
4098300	705600	Reg Liability - OR 2012 GRC Giveback	432		0	0	0	0	0	0	432
4098300	705700	Reg Liability - Current Reclass - Other			0	0	0	0	0	0	0
4098300	715050	Microsoft Software License Liability			0	0	0	0	0	0	0
4098300	715100	MCI FOG Wire Lease			0	0	0	0	0	0	0
4098300	715105	MCI FOG Wire Lease	(1)		(0)	(0)	(0)	(0)	(0)	(0)	(0)
4098300	715350	Misc. Deferred Credits	110		0	0	0	0	0	0	110
4098300	715720	NW Power Act-WA	1,339		59	978	302	0	0	0	0
4098300	715810	Chehalis WA EFSEC G02 Mitigation Obligat			0	0	0	0	0	0	0
4098300	720200	Deferred Comp Plan Benefits-PPL	160		3	38	11	24	75	10	0
4098300	720300	Pension / Retirement (Accrued / Prepaid)			0	0	0	0	0	0	0
4098300	720400	Suppl. Exec. Retirement Plan (SERP)			0	0	0	0	0	0	0
4098300	720550	Accrued CIC Severance			0	0	0	0	0	0	0
4098300	720560	Pension Liability - UMWWA Withdrawal Obli	110,681		0	0	0	0	28,100	71,588	10,415
4098300	740100	Post Merger Loss-Reacquired Debt	902		16	189	54	141	444	55	3
4098300	910245	Contra Receivable from Joint Owners	4,976		99	1,169	331	748	2,318	296	14
4098300	910530	Injuries and Damages Reserve			0	0	0	0	0	0	0
4098300	910560	SMUD Revenue Imputation-UT reg liab			0	0	0	0	0	0	0
4098300	910905	Bridger Coal Company Underground Mine Co	378		17	273	86	1	1	0	0
4098300	910910	PMIBridger Section 471 Adj			0	0	0	0	0	0	0



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

FERC Account	FERC Secondary Acct	JARS Reg Alloc Fctr	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
			(1,165)	(53)	(840)	(265)	(2)	(4)	(1)	(0)	
4099300	920110	PMWY Extraction Tax	1,052,585	20,105	217,755	64,421	170,144	492,265	63,736	3,109	21,049
4099300 Total			(11)	(0)	(2)	(1)	(2)	(5)	(1)	(0)	0
4099200	105127	Book Depreciation Allocated to Medicare									
4099200	110200	Tax Depletion - Deer Creek	472	0	0	0	120	305	44	2	0
4099200	1102051	TAX PERCENTAGE DEPLETION - DEDUCTION	62	1	13	4	10	30	4	0	0
4099200	120100	Preferred Dividend - PPL									
4099200	120200	Trapper Mine Dividend Deduction									
4099200	130560	MEHC Insurance Services-Receiveable	46	1	11	3	7	22	3	0	0
4099200	130600	Tax Exempt Interest (No AMT)									
4099200	130605	Tax Exempt Interest - CA IOU									
4099200	130910	SPI 404(K) Contribution									
4099200	305100	Amort of Projects-Klamath Engineering									
4099200	620100	2004 JCA-Qualified Prod Activities Deduc	11,908	187	3,048	980	1,823	5,155	672	43	0
4099200	620101	PMI 2004 JCA-Qualified Prod Activities D									
4099200	720105	MEDICARE SUBSIDY									
4099200	910900	PMI Depletion									
4099200	910918	PMI Overriding Royalty									
4099200	920105	PMI Tax Exempt Interest Income									
4099200 Total			12,477	189	3,069	986	1,958	5,508	722	46	0
4099300	105101	Capitalized Labor Cost for Powertax Inpu	(56)	(1)	(13)	(4)	(8)	(26)	(3)	(0)	0
4099300	105122	Repair Deduction	157,002	2,462	40,181	12,919	24,038	67,975	8,857	570	0
4099300	105125	Tax Depreciation	1,189,780	23,404	305,754	53,778	172,356	526,659	67,942	3,589	0
4099300	105126	PMITax Depreciation	12,730	581	9,183	2,894	18	47	7	0	0
4099300	105130	CIAC									
4099300	105137	Capitalized Depreciation									
4099300	1051411	AFUDC - DEBT	5,051	100	1,187	336	759	2,353	301	14	0
4099300	1051412	AFUDC - Equity	20,455	357	4,286	1,225	3,199	10,073	1,251	63	0
4099300	105143	Basis Intangible Difference	39,648	692	8,307	2,374	6,202	19,525	2,425	122	0
4099300	105147	Sec 1031 Like Kind Exchange	193	4	45	13	29	90	12	1	0
4099300	105148	Mine Safety Sec. 179E Election - PPW									
4099300	105149	Mine Safety Sec. 179E Election - PMI	8	0	6	2	0	0	0	0	0
4099300	105152	Gain/(Loss) on Prop Dispositions	10,215	203	2,400	680	1,536	4,758	608	29	0
4099300	1051531	Contract Liability Basis Adj. Chemicals	1,339	59	978	302	0	0	0	0	0
4099300	105165	Coal Mine Development									
4099300	105170	Coal Mine Receding Face (Extension)									
4099300	105171	PMI Coal Mine Receding Face (Extension)	4,304	196	3,105	978	6	16	2	0	0
4099300	105175	Removal Cost (net of salvage)	31,826	633	7,479	2,118	4,784	14,825	1,895	91	0
4099300	105181	Stm Rts Blundell Geothermal Tax Depr									
4099300	105185	Repair Allowance 3115									
4099300	105205	Coal Mine Development 30% Amort									
4099300	105220	Cholla GE Safe Harbor Lease									
4099300	1052203	Cholla SHL-NOPA (Lease Amortization)	167	0	0	0	39	113	15	1	0
4099300	105470	Book Gain/Loss on Land Sales	(96,568)	(1,921)	(22,694)	(6,426)	(14,517)	(44,983)	(5,750)	(276)	0
4099300	110200	Depletion - Tax Percentage Deduction									
4099300	1102051	Tax Percentage Depletion - Deduction	180	0	0	0	46	116	17	1	0
4099300	120105	Willow Wind Account Receivable									



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

FERC Account	FERC Secondary Acct	JARS Reg Alloc Fctr	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
			(2,246)	(102)	(1,620)	(511)	(3)	(8)	(1)	(0)	
4099300	205025	PMI - Fuel Cost Adjustment	487	0	0	0	124	315	46	3	0
4099300	205200	Coal M&S Inventory Write-Off	1,303	59	940	296	2	5	1	0	0
4099300	205411	PMISEC 263A Adjustment	43	0	0	0	0	0	0	0	0
4099300	210000	PREPAID IBEW 57 MEDICAL	0	0	43	0	0	0	0	0	0
4099300	210100	Prepaid Taxes-OR PUC	0	0	0	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	104	0	0	0	0	0	0	0	0
4099300	210120	Prepaid Taxes-UT PUC	4	0	0	0	0	104	0	0	0
4099300	210130	Prepaid Taxes-ID PUC	0	0	0	0	0	0	4	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	1,093	22	257	73	164	509	65	3	0
4099300	210185	Prepaid Aircraft Maintenance Costs	(54)	(1)	(14)	(4)	(8)	(23)	(3)	(0)	0
4099300	210190	Prepaid Water Rights	398	0	0	0	92	269	35	2	0
4099300	210195	Prepaid Surety Bond Costs	373	7	88	25	56	174	22	1	0
4099300	210200	Prepaid Taxes-property taxes	0	0	0	0	0	0	0	0	0
4099300	220100	Bad Debts Allowance	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	320115	Misc - Reg Lab	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	320220	Glennock Excluding Reclamation-UT rate o	0	0	0	0	0	0	0	0	0
4099300	320290	LT Prepaid IBEW 57 Pension Contribution	(5,785)	0	0	0	0	0	0	0	(5,785)
4099300	320291	Prepaid IBEW 57 Pension Contribution - C	3,164	0	0	0	0	0	0	0	3,164
4099300	415110	Def Reg Asset-Transmission Srv Deposit	(1,065)	(17)	(272)	(88)	(163)	(461)	(60)	(4)	0
4099300	415120	DEFERRED REG ASSET - FOOTC CREEK CONTRAC	86	0	0	0	20	58	7	0	0
4099300	415300	Hazardous Waste Clean-up Costs	7,454	148	1,752	496	1,120	3,472	444	21	0
4099300	415301	Hazardous Waste Clean-up Costs-WA	0	0	0	0	0	0	0	0	0
4099300	415405	Reg Asset Utah ECAM	0	0	0	0	0	0	0	0	0
4099300	415410	Reg Asset - Energy West Mining	235,796	0	0	0	59,864	152,513	22,187	1,232	0
4099300	415411	ContrARA DeerCreekAband CA	(1,933)	(1,933)	0	0	0	0	0	0	0
4099300	415412	ContrARA DeerCreekAband ID	(3)	0	0	0	0	0	(3)	0	0
4099300	415413	ContrARA DeerCreekAband OR	(3,076)	0	(3,076)	0	0	0	0	0	0
4099300	415414	ContrARA DeerCreekAband UT	(924)	0	0	0	0	(924)	0	0	0
4099300	415416	ContrARA DeerCreekAband WY	(376)	0	0	0	(376)	0	0	0	0
4099300	415417	Contra RA UMWA Pension CA	(1,743)	0	0	0	0	0	0	0	(1,743)
4099300	415418	Contra RA UMWA Pension ID	0	0	0	0	0	0	0	0	0
4099300	415419	Contra RA UMWA Pension OR	0	0	0	0	0	0	0	0	0
4099300	415420	Contra RA UMWA Pension UT	0	0	0	0	0	0	0	0	0
4099300	415422	Contra RA UMWA Pension WY	0	0	0	0	0	0	0	0	0
4099300	415501	Cholia PIt Transact Costs- APS Amort - I	33	0	0	0	0	0	0	0	0
4099300	415502	Cholia PIt Transact Costs- APS Amort - O	54	0	0	54	0	0	0	0	0
4099300	415545	Reg Asset - WA Merwin Project	431	0	0	0	0	0	0	0	431



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

FERC Account	FERC Secondary Acct	JARS Reg Alloc Fctr	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4099300	415555	WY PCAM Def Net Power Costs			0	0	0	0	0	0	0
4099300	415585	Reg Asset - OR Sch 203 - Black Cap		(30)	0	0	0	0	0	0	(30)
4099300	415655	CA GHG Allowance			0	0	0	0	0	0	0
4099300	415675	Reg Asset - UT - Deferred Stock Redemptl	719		0	0	0	0	0	0	719
4099300	415676	Reg Asset - WY - Deferred Stock Redemptl	248		0	0	0	0	0	0	248
4099300	415677	Reg Asset - Pref Stock Redemp Loss WA	115		0	0	0	0	0	0	115
4099300	415680	Deferred Intervenor Funding Grants-OR	275		0	275	0	0	0	0	0
4099300	415700	Reg Liability BPA balancing accounts-OR	16		0	0	0	0	0	0	16
4099300	415701	CA Deferred Intervenor Funding	0		0	0	0	0	0	0	0
4099300	415703	Goodnoe Hills Liquidation Damages - WY			0	0	0	0	0	0	0
4099300	415705	Reg Liability - Tax Revenue Adjustment -			0	0	0	0	0	0	0
4099300	415750	Reg Assets BPA balancing accounts-IDU			0	0	0	0	0	0	0
4099300	415801	RTO Grid West N/R Allowance			0	0	0	0	0	0	0
4099300	415803	RTO Grid West N/R Allowance w/o WA			0	0	0	0	0	0	0
4099300	415804	OR RTO Grid West N/R			0	0	0	0	0	0	0
4099300	415815	Insurance Reserve	17,060	339	4,009	1,135	2,565	7,947	1,016	49	0
4099300	415821	Contra Pension Reg Asset MMT & CTG - WY			0	0	0	0	0	0	0
4099300	415845	Reg Asset - OR Sch 94 Distribution Safet	(255)		0	0	0	0	0	0	(255)
4099300	415850	Unrecovered Plant Powerdale			0	0	0	0	0	0	0
4099300	415851	Powerdale Hydro Decom Reg Asset - CA			0	0	0	0	0	0	0
4099300	415852	Powerdale Decommissioning Reg Asset - ID			0	0	0	0	0	0	0
4099300	415853	Powerdale Decommissioning Reg Asset - OR			0	0	0	0	0	0	0
4099300	415854	Powerdale Decommissioning Reg Asset - WA			0	0	0	0	0	0	0
4099300	415855	Ca - January 2010 Storm Costs			0	0	0	0	0	0	0
4099300	415856	Powerdale Decommissioning Reg Asset - WY			0	0	0	0	0	0	0
4099300	415857	ID - Deferred Overburden Costs			0	0	0	0	0	0	0
4099300	415858	WY - Deferred Overburden Costs			0	0	0	0	0	0	0
4099300	415859	WY - Deferred Advertising Costs			0	0	0	0	0	0	0
4099300	415862	Reg Asset - CA Mobile Home Park Conversl	1		0	0	0	0	0	0	1
4099300	415865	Reg Asset - Utah MPA			0	0	0	0	0	0	0
4099300	415866	Reg Asset - OR Solar Feed-in Tariff	198		0	0	0	0	0	0	198
4099300	415869	Reg Asset - CA Deferred Net Power Costs	2,401		0	0	0	0	0	0	2,401
4099300	415870	CA Def Excess NPC	(509)		(509)	0	0	0	0	0	0
4099300	415874	Deferred Excess Net Power Costs - WY 08	(5,236)		0	0	0	0	0	0	(5,236)
4099300	415875	Deferred Excess Net Power Costs - UT	6,692		0	0	0	0	0	0	6,692
4099300	415876	Deferred Excess Net Power Costs - OR			0	0	0	0	0	0	0
4099300	415878	Reg Asset - CA Deferred Net Power Costs	(35)		0	0	0	(35)	0	0	0
4099300	415879	Reg Asset - WY Liquidation Damages N2	(6)		0	0	(6)	0	0	0	0
4099300	415880	UT Def Independent Evaluation Fee	124		0	0	0	124	0	0	0
4099300	415882	Deferral of Renewable Energy Credit - WA	(3,085)		0	0	0	0	0	0	(3,085)
4099300	415883	Deferral of Renewable Energy Credit - WY			0	0	0	0	0	0	0
4099300	415884	Reg Asset - Current ReClass - Other			0	0	0	0	0	0	0
4099300	415885	Reg Asset - Noncurrent ReClass - Other	(124)		0	0	0	0	0	0	(124)
4099300	415886	Reg Asset - ID Deferred Excess Net Power	3,331		0	0	0	0	0	0	3,331
4099300	415888	Reg Asset - UT Deferred Excess Net Power	(6,062)		0	0	0	0	0	0	(6,062)
4099300	415892	Deferred Excess Net Power Costs - ID 09	(6,432)		0	0	0	0	0	0	(6,432)



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

FERC Account	FERC Secondary Acct	JARS Reg Alloc Fctr	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4099300	415893	OR - MEHC Transition Service Costs									
4099300	415896	WA - Chehalis Plant Revenue Requirement									
4099300	415897	Reg Asset MEHC Transition Service Costs									
4099300	415898	Deferred Coal Costs - Naughton Contract									
4099300	415900	OR SB 408 Recovery									
4099300	415901	Reg Asset - WY Deferred Excess Net Power	(14,368)								(14,368)
4099300	415903	Reg Asset - REC Sales Deferral - WA	2,554								2,554
4099300	415904	Reg Asset - WY REC's in Rates - Current	(4,024)								(4,024)
4099300	415905	Reg Asset - OR REC's in Rates - Current	(68)								(68)
4099300	415906	Reg Asset - REC Sales Deferral - CR - No									
4099300	415907	Reg Asset - CA Solar Feed-in Tariff - Cu									
4099300	415908	Reg Asset - OR Solar Feed-in Tariff - Cu	393								393
4099300	415910	Reg Asset - Naughton Unit #3 Costs									
4099300	415917	Reg Asset - Naughton Unit #3 Costs - CA	(51)								(51)
4099300	415920	Reg Asset - Depreciation Increase - ID	1,634						1,634		
4099300	415921	Reg Asset - Depreciation Increase - UT	462					462			
4099300	415922	Reg Asset - Depreciation Increase - WY	3,404				3,404				
4099300	415923	Reg Asset - Carbon Unrecovered Plant - I	1,568						1,568		
4099300	415924	Reg Asset - Carbon Unrecovered Plant - W	11,618					11,618			
4099300	415925	Reg Asset - Carbon Unrecovered Plant - W	3,693				3,693				
4099300	415930	Reg Asset - Carbon Decommissioning - ID	(483)						(483)		
4099300	415931	Reg Asset - Carbon Decommissioning - UT	(3,372)					(3,372)			
4099300	415932	Reg Asset - Carbon Decommissioning - WY	(1,230)				(1,230)				
4099300	415933	Reg Liability - Contra - Carbon Decommiss	1,248						1,248		
4099300	415934	Reg Liability - Contra - Carbon Decommiss	9,026					9,026			
4099300	415935	Reg Liability - Contra - Carbon Decommiss	2,944				2,944				
4099300	425100	Deferred Regulatory Expense-IDU	(16)						(16)		
4099300	425102	Reg Asset - CA GreenHouse Gas Allowance	(4,010)								(4,010)
4099300	425103	Reg Asset - Other Regulatory Assets - Cu	4,877								4,877
4099300	425104	Reg Asset - OR Asset Sale Gain Giveback	(206)								(206)
4099300	425205	Misc Def Dr-Prop Damage Repairs									
4099300	425210	Amort of Debt Disc & Exp									
4099300	425215	Unearned Joint Use Pole Contact Revenue	63				4	7	30		
4099300	425225	Duke/Hermiston Contract Renegotiation									
4099300	425295	BPA Conservation Rate Credit									
4099300	425380	Idaho Customer Balancing Account									
4099300	425400	UT Kalamath Relicensing Costs									
4099300	425700	Trojan Special Assessment - DOE-IRS	(4,324)								(4,324)
4099300	425800	Allowance for Doubtful A/C-grid West W/O									
4099300	430100	Customer Service / Weatherization									
4099300	430110	Reg Asset balance reclass	(9,545)	(190)	(2,243)	(635)	(1,435)	(4,446)	(568)	(27)	
4099300	430111	Reg Asset - SB 1149 Balance Reclass									
4099300	430112	Reg Asset - Other - Balance Reclass	(4,634)								(4,634)
4099300	430113	Reg Asset - Def NPC Balance Reclass									
4099300	505100	Energy West Accrued Liabilities									
4099300	505115	Sales & Use Tax Accrual									



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

FERC Account	FERC Secondary Acct	JARS Reg Alloc Fctr	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4099300	505125	Accrued Royalties		0	0	0	0	0	0	0	0
4099300	505140	Purchase Card Trans. Provision		0	0	0	0	0	0	0	0
4099300	505170	West Valley Contract Termination Fee Acc		0	0	0	0	0	0	0	0
4099300	505400	Bonus Liability		0	0	0	0	0	0	0	0
4099300	505510	Vacation Accrual - PMI	(48)	(2)	(34)	(11)	(0)	(0)	(0)	(0)	(0)
4099300	505520	PMI Bonus Accrual		0	0	0	0	0	0	0	0
4099300	505600	IGC Vacation Accrual		0	0	0	0	0	0	0	0
4099300	605101	Trojan Decommissioning Costs - WA		0	0	0	0	0	0	0	0
4099300	605102	Trojan Decommissioning Costs - OR		0	0	0	0	0	0	0	0
4099300	605103	ARO/Reg Diff - Trojan - WA	(8)	0	0	(8)	0	0	0	0	0
4099300	605710	Reverse Accrued Final Reclamation		0	0	0	0	0	0	0	0
4099300	610000	PMI Coal Mine Development		0	0	0	0	0	0	0	0
4099300	610100	PMIDVET COST AMORT	(158)	(7)	(114)	(36)	(0)	(1)	(0)	(0)	0
4099300	6101001	AMORT NOPAS 99-00 RAR	51	1	12	3	8	24	3	0	0
4099300	610110	Plex NOPAS		0	0	0	0	0	0	0	0
4099300	610111	Bridger Coal Company Gain/Loss on Assets	(450)	(21)	(325)	(102)	(1)	(2)	(0)	(0)	0
4099300	610114	PMI ETF Pre Stripping Costs	1,207	55	870	274	2	4	1	0	0
4099300	610130	781 Shopping Incentive OR		0	0	0	0	0	0	0	0
4099300	610135	SB1149 Costs OR OTHER		0	0	0	0	0	0	0	0
4099300	610140	OR Rate Refunds		0	0	0	0	0	0	0	0
4099300	610141	WA Rate Refunds		0	0	0	0	0	0	0	0
4099300	610142	Reg. Liability - UT Home Energy Lifeline	821	0	0	0	0	821	0	0	0
4099300	610143	REG LIABILITY - WA LOW ENERGY PROGRAM		0	0	0	0	0	0	0	0
4099300	610145	Reg Liab-OR Balance Consol.		0	0	0	0	0	0	0	0
4099300	610146	OR Reg Asset/Liability Consolidation	417	0	417	0	0	0	0	0	0
4099300	610148	Reg Liability - Def NPC Balance Reclss		0	0	0	0	0	0	0	0
4099300	610149	Reg Liability - SB 1149 Balance Reclss		0	0	0	0	0	0	0	0
4099300	705200	Oregon Gain on Sale of Halsey-OR		0	0	0	0	0	0	0	0
4099300	705210	Property Insurance(Injuries & Damages)		0	0	0	0	0	0	0	0
4099300	705232	CA West Valley Lease Reduction		0	0	0	0	0	0	0	0
4099300	705233	West Valley Lease Reduction - ID		0	0	0	0	0	0	0	0
4099300	705234	West Valley Lease Reduction - WY		0	0	0	0	0	0	0	0
4099300	705235	UT West Valley Lease Reduction		0	0	0	0	0	0	0	0
4099300	705250	A&G Credit - WA		0	0	0	0	0	0	0	0
4099300	705251	A&G Credit-OR		0	0	0	0	0	0	0	0
4099300	705252	A&G Credit-CA		0	0	0	0	0	0	0	0
4099300	705253	A&G Credit - ID		0	0	0	0	0	0	0	0
4099300	705254	A&G Credit - WY		0	0	0	0	0	0	0	0
4099300	705261	Reg Liability - Sale of Renewable Energy		0	0	0	0	0	0	0	0
4099300	705265	Reg Liab - OR Energy Conservation Charge	529	0	529	0	0	0	0	0	0
4099300	705300	Reg. Liability - Deferred Benefit Arch S		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
4099300	705310	Reg Liability-UT Gain on Sale of Asset		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
4099300	705330	Reg Liability-WY Gain on Sale of Asset		0	0	0	0	0	0	0	0
4099300	705337	Reg Liability - Sale of Renewable Energy	84	0	0	0	0	0	0	0	84



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

FERC Account	FERC Secondary Acct	JARS Reg Alloc Fctr	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4099300	705454	Reg Liability - UT Property Insurance Re	(1,279)	0	0	0	0	(1,279)	0	0	0
4099300	705534	Regulatory Liability - OR Asset Sale Gal	(969)	0	0	0	0	0	0	0	0
4099300	705537	Regulatory Liability - Other Reg Liabill	(969)	0	0	0	0	0	0	0	(969)
4099300	705700	Reg Liability - Current Reclass - Other	124	0	0	0	0	0	0	0	0
4099300	705755	Reg Liability - Non current Reclass - Ot	124	0	0	0	0	0	0	0	124
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	550	24	402	124	0	0	0	0	0
4099300	720100	FAS 106 Accruals	(116)	(2)	(27)	(8)	(17)	(54)	(7)	(0)	0
4099300	720200	Deferred Comp Plan Benefits-PPL	0	0	0	0	0	0	0	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	(3,068)	(61)	(721)	(204)	(461)	(1,429)	(183)	(9)	0
4099300	720550	Accrued CIC Severance	0	0	0	0	0	0	0	0	0
4099300	740100	Post Merger Loss-Reacquired Debt	0	0	0	0	0	0	0	0	0
4099300	910240	190LEGAL RESERVE	0	0	0	0	0	0	0	0	0
4099300	910530	Injuries and Damages Reserve	(10,230)	(204)	(2,404)	(681)	(1,538)	(4,765)	(609)	(29)	0
4099300	910560	283SMUD REVENUE IMPUTATION-UT REG LIAB	1,412	0	0	0	0	0	0	0	1,412
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			1,605,319	24,381	359,015	71,332	267,313	772,218	103,960	5,447	(34,645)
Grand Total			2,666,498	44,695	580,097	136,813	438,319	1,267,274	168,015	8,579	(13,596)

Total Schedule M Additions	1,048,701	20,126	218,013	64,495	169,048	489,549	63,333	3,086	21,049
Total Schedule M Deductions	1,617,796	24,569	362,084	72,318	269,270	777,725	104,682	5,493	(34,645)
Total Schedule M	(569,095)	(4,443)	(144,071)	(7,822)	(100,222)	(288,176)	(41,348)	(2,407)	55,693



Interest Expense & Renewable Energy Tax Credits
 Twelve Months Ending - June 2015
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

FERC Account	FERC Secondary Acct	JARS Reg Alloc Fctr	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4091000	310310	Renewable Electricity Production Tax Cre	(60,158)	(943)	(15,396)	(4,950)	(9,211)	(26,045)	(3,394)	(219)	0
4091000	310312	Mining Rescue Training Credit ~ Energy W	(39)	0	0	0	(10)	(25)	(4)	(0)	0
4091000	310313	HR Hiring Retention Tax Credit	(18)	(1)	(13)	(4)	(0)	(0)	(0)	(0)	0
4091000	310314	Investment Tax Credit - Solar Arrays	0	0	0	0	0	0	0	0	0
4091000	310315	Fuel Tax Credit	(17)	(0)	(4)	(1)	(3)	(7)	(1)	(0)	0
4091000	600600	Foreign Tax Credit	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	0
4091000	900900	Utah Renewable Energy Production Tax Cre	(60,231)	(944)	(15,413)	(4,955)	(9,223)	(26,078)	(3,398)	(219)	0
4091100	311311	CAGE	0	0	0	0	0	0	0	0	0
4091100	0	CAGE	0	0	0	0	0	0	0	0	0
4191000	0	AFUDC - EQUITY	(39,777)	(694)	(8,334)	(2,382)	-	(19,589)	(2,433)	(122)	-
4191000	0	AFUDC - EQUITY	(39,777)	(694)	(8,334)	(2,382)	-	(19,589)	(2,433)	(122)	-
4270000	585001	INTEREST EXPENSE - LONG-TERM DEBT - FMBS	317,420	5,538	66,502	19,009	-	156,316	19,418	977	-
4270000	585002	INTEREST EXPENSE - LONG-TERM DEBT - MTNS	31,567	551	6,614	1,890	-	15,546	1,931	97	-
4270000	585004	INTEREST EXPENSE - LT DEBT - PORBS VARIA	522	9	109	31	-	257	32	2	-
4270000	585005	INTEREST EXPENSE - LT DEBT - PORBS FEES &	5,993	105	1,256	359	-	2,951	367	18	-
4270000	0	AMORTIZATION - DEBT DISCOUNT	355,501	6,202	74,481	21,290	0	175,070	21,748	1,094	0
4280000	586160	AMORTIZATION - DEBT DISCOUNT	994	17	208	60	-	490	61	3	-
4280000	586170	AMORTIZATION - DEBT DISCOUNT	3,043	53	638	182	-	1,499	186	9	-
4280000	0	AMORTIZATION - DEBT DISCOUNT	4,037	70	846	242	0	1,988	247	12	0
4281000	586190	AMORTIZATION - LOSS ON REACQUIRED DEBT	902	16	189	54	-	444	55	3	-
4281000	0	AMORTIZATION - LOSS ON REACQUIRED DEBT	902	16	189	54	-	444	55	3	-
4290000	586180	AMORTIZATION - DEBT PREMIUM/GAIN	(11)	(0)	(2)	(1)	-	(5)	(1)	(0)	-
4290000	0	AMORTIZATION - DEBT PREMIUM/GAIN	(11)	(0)	(2)	(1)	-	(5)	(1)	(0)	-
4310000	0	4310000/0	12,335	215	2,584	739	-	6,075	755	38	-
4310000	0	4310000/0	12,335	215	2,584	739	-	6,075	755	38	-
4313000	0	INTEREST EXPENSE ON REG LIABILITIES	1,764	31	370	106	-	869	108	5	-
4313000	0	INTEREST EXPENSE ON REG LIABILITIES	1,764	31	370	106	-	869	108	5	-
4320000	585800	INTEREST CAPITALIZED (SEE OTH INCOME)	(20,690)	(361)	(4,335)	(1,239)	-	(10,189)	(1,266)	(64)	-
4320000	585851	Int Exp - AFUDC Calc	(0)	(0)	(0)	(0)	-	(0)	(0)	(0)	-
4320000	585860	INTEREST EXPENSE - AFUDC MANUAL ADJ	171	3	36	10	-	84	10	1	-
4320000	0	INTEREST EXPENSE - AFUDC MANUAL ADJ	(20,520)	(358)	(4,299)	(1,229)	0	(10,105)	(1,255)	(63)	0
4320000	0	INTEREST EXPENSE - AFUDC MANUAL ADJ	(20,520)	(358)	(4,299)	(1,229)	0	(10,105)	(1,255)	(63)	0
Grand Total			254,001	4,538	50,422	13,863	(9,223)	128,669	15,825	748	0



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

FERC Account	FERC Secondary Acct	JARS Reg Alloc Fctr	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4101000	100105	190FAS 109 DEF TAX LIAB WA-NUTIL	0	0	0	0	0	0	0	0	0
4101000	105101	Capitalized Labor Cost for Powertax Inpu	(21)	(0)	(5)	(1)	(3)	(10)	(1)	(0)	0
4101000	105121	282PMI Book Depreciation	0	0	0	0	0	0	0	0	0
4101000	105122	Repair Deduction	59,584	934	15,249	4,903	9,123	25,797	3,361	216	0
4101000	105125	Tax Depreciation	451,533	8,882	116,037	20,409	65,411	199,872	25,785	1,362	0
4101000	105126	282DIT PMIDepreciation-Tax	4,831	220	3,485	1,098	7	18	3	0	0
4101000	105137	Capitalized Depreciation	1,917	38	451	128	288	893	114	5	0
4101000	105141	AFUDC Debt	7,763	135	1,626	465	1,214	3,823	475	24	0
4101000	105141	AFUDC Equity	15,047	263	3,152	901	2,354	7,410	920	46	0
4101000	105143	282Basis Intangible Difference	73	1	17	5	11	34	4	0	0
4101000	105147	Sec 1031 Like Kind Exchange	0	0	0	0	0	0	0	0	0
4101000	105148	Mine Safety Sec. 179E Election - PPW	0	0	0	0	0	0	0	0	0
4101000	105149	Mine Safety Sec. 179E Election - PMI	3	0	2	1	0	0	0	0	0
4101000	105152	Gain / (Loss) on Prop. Disposition	3,877	77	911	258	583	1,806	231	11	0
4101000	1051531	Contract Liability Basis Adj Chehalis	508	23	371	115	0	0	0	0	0
4101000	105165	Coal Mine Development	0	0	0	0	0	0	0	0	0
4101000	105170	Coal Mine Extension	0	0	0	0	0	0	0	0	0
4101000	105171	PMI Coal Mine Extension Costs	1,633	75	1,178	371	2	6	1	0	0
4101000	105175	Cost of Removal	12,078	240	2,838	804	1,816	5,626	719	35	0
4101000	1052203	Cholla SHL NOPA (Lease Amortization)	63	0	0	0	15	43	6	0	0
4101000	105470	282Book Gain/Loss on Land Sales	(36,648)	(729)	(8,612)	(2,439)	(5,509)	(17,072)	(2,182)	(105)	0
4101000	110200	ISC Tax Percentage Depletion Deduct	0	0	0	0	0	0	0	0	0
4101000	110205	SRC Tax Percentage Depletion Deduct	68	0	0	0	17	44	6	0	0
4101000	1102051	Tax Percentage Depletion - Deduction (BI)	0	0	0	0	0	0	0	0	0
4101000	120105	Willow Wind Account Receivable	0	0	0	0	0	0	0	0	0
4101000	205025	PMI-Fuel Cost Adjustment	(852)	(39)	(615)	(194)	(1)	(3)	(0)	(0)	0
4101000	205200	M&S INVENTORY WRITE-OFF	185	0	0	0	47	120	17	1	0
4101000	205411	190PMISec263A	495	23	357	112	1	2	0	0	0
4101000	210100	283OR PUC Prepaid Taxes	16	0	16	0	0	0	0	0	0
4101000	210120	283UT PUC Prepaid Taxes	39	0	0	0	0	39	0	0	0
4101000	210130	283ID PUC Prepaid Taxes	1	0	0	0	0	0	1	0	0
4101000	210140	283WY PSC Prepaid Taxes	0	0	0	0	0	0	0	0	0
4101000	210180	283Prepaid Membership Fees-EEL WSCC	415	8	98	28	62	193	25	1	0
4101000	210185	Prepaid Aircraft Maintenance Costs	(21)	(0)	(5)	(2)	(3)	(9)	(1)	(0)	0
4101000	210190	Prepaid Water Rights	151	0	0	0	35	102	13	1	0
4101000	210195	Prepaid Surety Bond Costs	141	3	33	9	21	66	8	0	0
4101000	267396	Regulatory Liabilities - Interim Provisi	0	0	0	0	0	0	0	0	0
4101000	267616	Regulatory Assets - Interim Provisions	0	0	0	0	0	0	0	0	0
4101000	320210	190R&E Expense Sec174 Deduction	0	0	0	0	0	0	0	0	0
4101000	320290	LT Prepaid IBEW 57 Pension Contribution	(2,195)	0	0	0	0	0	0	0	(2,195)
4101000	320291	Prepaid IBEW 57 Pension Contribution - C	1,201	0	0	0	0	0	0	0	1,201
4101000	415110	190DEF REG ASSET-TRANSM SVC DEPOSIT	(404)	(6)	(103)	(33)	(62)	(175)	(23)	(1)	0
4101000	415120	190DEF REG ASSET-FOOTE CREEK CONTRACT	33	0	0	0	8	22	3	0	0
4101000	415300	283Hazardous Waste/Environmental Cleanup	2,829	56	665	188	425	1,318	168	8	0
4101000	415406	Reg Asset Utah ECAM	0	0	0	0	0	0	0	0	0



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

4101000	415410	Reg Asset - Energy West Mining	CAEE	89,487	0	0	22,719	57,880	8,420	467	0
4101000	415411	ContraRA DeerCreekAband CA	CA	(733)	(733)	0	0	0	0	0	0
4101000	415412	ContraRA DeerCreekAband ID	IDU	(1)	0	0	0	0	(1)	0	0
4101000	415413	ContraRA DeerCreekAband OR	OR	(1,167)	0	(1,167)	0	0	0	0	0
4101000	415414	ContraRA DeerCreekAband UT	UT	(351)	0	0	0	(351)	0	0	0
4101000	415416	ContraRA DeerCreekAband WY	WYU	(143)	0	0	(143)	0	0	0	(661)
4101000	415417	Contra RA UMWA Pension CA	OTHER	(661)	0	0	0	0	0	0	0
4101000	415418	Contra RA UMWA Pension ID	OTHER		0	0	0	0	0	0	0
4101000	415419	Contra RA UMWA Pension OR	OTHER		0	0	0	0	0	0	0
4101000	415420	Contra RA UMWA Pension UT	OTHER		0	0	0	0	0	0	0
4101000	415422	Contra RA UMWA Pension WY	OTHER		0	0	0	0	0	0	0
4101000	415501	Cholla Pit Transact Costs- APS Amort - I	IDU	13	0	0	0	0	13	0	0
4101000	415502	Cholla Pit Transact Costs- APS Amort - O	OR	20	0	20	0	0	0	0	0
4101000	415545	Reg Asset - WA Merwin Project	OTHER	163	0	0	0	0	0	0	163
4101000	415585	Reg Asset - OR Sch 203 - Black Cap	OTHER	(11)	0	0	0	0	0	0	(11)
4101000	415655	CA GHG Allowance	OTHER		0	0	0	0	0	0	0
4101000	415675	Reg Asset - UT - Deferred Stock Redempti	OTHER	273	0	0	0	0	0	0	273
4101000	415676	Reg Asset - WY - Deferred Stock Redempti	OTHER	94	0	0	0	0	0	0	94
4101000	415677	Reg Asset - Pref Stock Redemp Loss WA	OTHER	44	0	0	0	0	0	0	44
4101000	415680	190Def Intervenor Funding Grants-OR	OR	105	0	105	0	0	0	0	0
4101000	415700	190Reg Liabs BPA balancing accounts-OR	OTHER	6	0	0	0	0	0	0	6
4101000	415701	CA Deferred Intervenor Funding	CA	0	0	0	0	0	0	0	0
4101000	415815	Insurance Reserve	SO	6,474	129	1,522	431	973	386	19	0
4101000	415821	Contra Pension Reg Asset MMT & CTG WY	WYP	(97)	0	0	0	0	0	0	(97)
4101000	415845	Reg Asset - OR Sch 94 Distribution Safet	OTHER		0	0	0	0	0	0	0
4101000	415850	Unrecovered Plant Powerdale	CAGW		0	0	0	0	0	0	0
4101000	415851	Powerdale Hydro Decom Reg Asset - CA	CA		0	0	0	0	0	0	0
4101000	415862	Reg Asset - CA Mobile Home Park Conversi	OTHER	0	0	0	0	0	0	0	0
4101000	415866	Reg Asset - OR Solar Feed-in Tariff	OTHER	75	0	0	0	0	0	0	75
4101000	415869	Reg Asset - CA Deferred Net Power Costs	OTHER	911	0	0	0	0	0	0	911
4101000	415870	Deferred Excess Net Power Costs CA	CA	(193)	(193)	0	0	0	0	0	(1,987)
4101000	415874	Deferred Excess Net Power Costs - WY 09	OTHER	(1,987)	0	0	0	0	0	0	(1,987)
4101000	415875	Deferred Excess Net Power Costs - UT	OTHER	2,540	0	0	0	0	0	0	2,540
4101000	415878	Reg Asset - CA Deferred Net Power-Costs	UT	(13)	0	0	0	(13)	0	0	0
4101000	415879	Reg Asset - WY Liquidation Damages N2	WYP	(2)	0	0	(2)	0	0	0	0
4101000	415880	Deferred UT Independent Evaluation Fee	UT	47	0	0	0	47	0	0	0
4101000	415882	Deferral of Renewable Energy Credit - WA	OTHER	(1,171)	0	0	0	0	0	0	(1,171)
4101000	415883	Deferral of Renewable Energy Credit - WY	OTHER		0	0	0	0	0	0	0
4101000	415884	Reg Asset - Current Reclass - Other	OTHER		0	0	0	0	0	0	0
4101000	415885	Reg Asset - Noncurrent Reclass - Other	OTHER	(47)	0	0	0	0	0	0	(47)
4101000	415886	Reg Asset - ID Deferred Excess Net Power	OTHER	1,264	0	0	0	0	0	0	1,264
4101000	415888	Reg Asset - UT Deferred Excess Net Power	OTHER	(2,301)	0	0	0	0	0	0	(2,301)
4101000	415892	Deferred Excess Net Power Costs - ID 09	OTHER	(2,441)	0	0	0	0	0	0	(2,441)
4101000	415900	OR-SB-408 Recovery	OTHER		0	0	0	0	0	0	0
4101000	415901	Reg Asset - WY Deferred Excess Net Power	OTHER	(5,453)	0	0	0	0	0	0	(5,453)
4101000	415903	Reg Asset - REC Sales Deferral - WA	OTHER	969	0	0	0	0	0	0	969



Deferred Income Tax Expense (Actuals)

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

Account	4111000	415915	Reg. Asset - WY - Naughton U3 Costs	WYP	(105)	0	0	0	0	(105)	0	0	0	0	0	0	0	0
	4111000	415926	Reg Liability - Depreciation Decrease	OR	(356)	0	(356)	0	0	0	0	0	0	0	0	0	0	0
	4111000	415927	Reg Liability - Depreciation Decrease De	WA	(144)	0	0	(144)	0	0	0	0	0	0	0	0	0	0
	4111000	425100	Deferred Regulatory Expense	IDU	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	4111000	425105	Reg Asset - OR Asset Sale Gain Giveback	OTHER	801	0	0	0	0	0	0	0	0	0	0	0	0	801
	4111000	425125	Deferred Coal Cost - Arch	CAEE	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	4111000	425215	283Unearned Joint Use Pole Contact Revnu	SNPD	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	4111000	425250	283TGS BUYOUT-SG	CAGE	(6)	0	0	0	0	(6)	0	(4)	(1)	(0)	0	0	0	0
	4111000	425280	283JOSEPH SETTLEMENT-SG	CAGW	(52)	(2)	(38)	(12)	0	0	0	0	0	0	0	0	0	0
	4111000	425360	190Hermiston Swap	CAGW	(65)	(3)	(48)	(15)	0	0	0	0	0	0	0	0	0	0
	4111000	425380	190Idaho Customer Bal Acct	OTHER	532	0	0	0	0	0	0	0	0	0	0	0	0	532
	4111000	430100	283Weatherization	SO	3,623	72	851	241	545	1,687	216	10	0	0	0	0	0	2,816
	4111000	430117	Reg Asset - Current DSM	OTHER	2,816	0	0	0	0	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	0	0	0	0	0
	4111000	505125	190Accrued Royalties	JBE	(3)	(0)	(1)	(1)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
	4111000	505400	190Bonus Liability	SO	62	1	15	4	9	29	4	0	0	0	0	0	0	0
	4111000	505510	190PMIVacation Bonus	JBE	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	4111000	505560	190Vacation Sickleave & PT Accrual	SO	1,240	25	292	83	186	578	74	4	0	0	0	0	0	0
	4111000	605301	Environmental Liability - Regulated	SO	(755)	(15)	(177)	(50)	(114)	(352)	(45)	(2)	0	0	0	0	0	0
	4111000	605710	REVERSE ACCRUED FINAL RECLAMATION	CAFE	(1,602)	0	0	0	(407)	(1,036)	(151)	(8)	0	0	0	0	0	0
	4111000	610000	283PMI Development Costs	JBE	72	3	52	16	0	0	0	0	0	0	0	0	0	0
	4111000	610143	283Reg Liability-WA Low Energy Program	WA	(61)	0	0	(61)	0	0	0	0	0	0	0	0	0	0
	4111000	610144	Reg Liability - CA California Alternativ	OTHER	806	0	0	0	0	0	0	0	0	0	0	0	0	806
	4111000	610145	190Reg Liab_OR Balance Consol	OR	1	0	1	0	0	0	0	0	0	0	0	0	0	0
	4111000	610146	OR Reg Asset/Liability Consolidation	OR	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	4111000	610148	Reg Liability - Def NPC Balance Reclas	OTHER	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	4111000	705240	283CA Alternative Rate for Energy Progra	CA	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	4111000	705241	Reg Liability - CA California Alternativ	OTHER	183	0	0	0	0	0	0	0	0	0	0	0	0	183
	4111000	705262	Reg Liability - Sale of REC's-ID	OTHER	0	0	0	0	0	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	0	0	0	0	0
	4111000	705301	Reg Liability - OR 2010 Protocol Def	OR	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	4111000	705336	Reg Liability - Sale of Renewable Energy	OTHER	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	4111000	705400	Reg Liability - OR Injuries & Damages Re	OTHER	(1,161)	0	(1,161)	0	0	0	0	0	0	0	0	0	0	0
	4111000	705420	Reg Liability - CA GHG Allowance Revenue	OTHER	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	4111000	705451	Reg Liability - OR Property Insurance Re	OR	(696)	0	(696)	0	0	0	0	0	0	0	0	0	0	0
	4111000	705453	Reg Liability - ID Property Insurance Re	IDU	(43)	0	0	0	0	0	(43)	0	0	0	0	0	0	0
	4111000	705455	Reg Liability - WY Property Insurance Re	WYP	(132)	0	0	0	0	(132)	0	0	0	0	0	0	0	0
	4111000	705500	Reg Liability - Powerdale Decommissionin	UT	0	0	0	0	0	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	0	0	0	0	0
	4111000	705515	Regulatory Liability - OR Deferred Exces	OTHER	(1,633)	0	0	0	0	0	0	0	0	0	0	0	0	(1,633)
	4111000	705516	Regulatory Liability - WA Deferred Exces	OTHER	(4)	0	0	0	0	0	0	0	0	0	0	0	0	(4)
	4111000	705521	Regulatory Liability - WY Deferred Exces	OTHER	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	4111000	705522	Regulatory Liability - UT RECS in Rates	OTHER	0	0	0	0	0	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	0	0	0	0	0
	4111000	705525	REGULATORY LIABILITY - SALE OF REC - OR	OTHER	(170)	0	0	0	0	0	0	0	0	0	0	0	0	(170)
	4111000	705526	Regulatory Liability - CA Solar Feed-in	OTHER	(325)	0	0	0	0	0	0	0	0	0	0	0	0	(325)



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

4111000	705530	Regulatory Liability - UT Solar Feed-in	OTHER	(1,560)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(1,560)
4111000	705536	Regulatory Liability - CA GreenHouse Gas	OTHER	1,104	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,104
4111000	705600	Reg Liability - OR 2012 GRC Giveback	OTHER	(164)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(164)
4111000	705700	Reg Liability - Current Reclass - Other	OTHER	0	0	0	0	0	0	0	0	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	0	0	0	0	0	0	0	0
4111000	715720	190NW Power Act(BPA Regional C/s)-WA	OTHER	(42)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(42)
4111000	715810	Cherulis WA EFSEC CO2 Mitigation Obligat	CAGW	(508)	(23)	(371)	(115)	0	0	0	0	0	0	0	0	0	0	0	0	0
4111000	720300	190Pension/Retirement (Accrued/Prepaid)	SO	(61)	(1)	(14)	(4)	(9)	(28)	(4)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	0
4111000	720560	Pension Liability - UMWA Withdrawal Obli	CAEE	(42,004)	0	0	0	0	(10,664)	(27,169)	(3,952)	(219)	(219)	(219)	(219)	(219)	(219)	(219)	(219)	0
4111000	740100	283Post Merger Debt Loss	SNP	(342)	(6)	(72)	(20)	(54)	(169)	(21)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	0
4111000	910245	Contra Receivable from Joint Owners	SO	(1,888)	(38)	(444)	(126)	(284)	(680)	(112)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	0
4111000	910905	283PMI BCC Underground Mine Cost Deplet	JBE	(143)	(7)	(103)	(33)	(0)	(1)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	0
4111000	930110	190PMIWXtractionTax	JBE	442	20	319	100	1	2	2	0	0	0	0	0	0	0	0	0	0
4111000	930100	190OR BETC Credit	CAGW	65	3	47	15	0	0	0	0	0	0	0	0	0	0	0	0	0
4111000	9301001	190OR BETC Credit	CAGW	2	0	2	0	0	0	0	0	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	0	0	0	0	0	0	0	0
4111000 Total				(392,359)	(7,731)	(81,571)	(24,467)	(63,063)	(182,142)	(24,087)	(1,161)	(8,136)	(8,136)	(8,136)	(8,136)	(8,136)	(8,136)	(8,136)	(8,136)	(8,136)
Grand Total				216,876	1,521	54,679	2,604	36,385	110,922	15,267	906	(21,284)	(21,284)	(21,284)	(21,284)	(21,284)	(21,284)	(21,284)	(21,284)	(21,284)



PACIFICORP

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

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4114000	DEF ITC-EL-FED-CR	0	(4,840)	0	0	0	(249)	(4,032)	(525)	(34)	0
Overall Result			(4,840)	0	0	0	(249)	(4,032)	(525)	(34)	0



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

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1010000	ELEC PLANT IN SERV	CAGE	\$ 14,386	\$ 0	\$ 0	\$ 0	\$ 3,314	\$ 9,741	\$ 1,252	\$ 79	\$ 0
1010000	ELEC PLANT IN SERV	CAGE	\$ 179,026	\$ 7,929	\$ 130,700	\$ 40,397	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	CGW	\$ 1,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,000	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	IDU	\$ (32,081)	\$ 0	\$ 0	\$ 0	\$ 0	\$ (32,081)	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	UT	\$ 14,988	\$ 0	\$ 0	\$ 0	\$ 3,445	\$ 10,129	\$ 1,302	\$ 83	\$ 0
1010000	ELEC PLANT IN SERV	CAGE	\$ 20,572	\$ 911	\$ 15,019	\$ 4,642	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	CGW	\$ 531	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	OR	\$ 10,936	\$ 218	\$ 2,570	\$ 728	\$ 1,644	\$ 5,094	\$ 651	\$ 31	\$ 0
1010000	ELEC PLANT IN SERV	SO	\$ 3,293	\$ 66	\$ 774	\$ 219	\$ 495	\$ 1,534	\$ 196	\$ 9	\$ 0
1010000	ELEC PLANT IN SERV	SO	\$ 4,410	\$ 88	\$ 1,036	\$ 293	\$ 663	\$ 2,054	\$ 263	\$ 13	\$ 0
1010000	ELEC PLANT IN SERV	CAEE	\$ 3,299	\$ 0	\$ 0	\$ 0	\$ 838	\$ 2,134	\$ 310	\$ 17	\$ 0
1010000	ELEC PLANT IN SERV	SO	\$ 13,420	\$ 267	\$ 3,154	\$ 893	\$ 2,017	\$ 6,251	\$ 799	\$ 38	\$ 0
1010000	ELEC PLANT IN SERV	SO	\$ 291	\$ 6	\$ 68	\$ 19	\$ 44	\$ 136	\$ 17	\$ 1	\$ 0
1010000	ELEC PLANT IN SERV	CN	\$ 116,005	\$ 2,800	\$ 35,121	\$ 7,985	\$ 6,661	\$ 56,891	\$ 4,546	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	SO	\$ 74,342	\$ 3,469	\$ 40,971	\$ 11,602	\$ 26,708	\$ 81,212	\$ 10,381	\$ 499	\$ 0
1010000	ELEC PLANT IN SERV	SO	\$ 1,660	\$ 33	\$ 390	\$ 110	\$ 250	\$ 773	\$ 99	\$ 5	\$ 0
1010000	ELEC PLANT IN SERV	SO	\$ 1,158	\$ 23	\$ 272	\$ 77	\$ 174	\$ 539	\$ 69	\$ 3	\$ 0
1010000	ELEC PLANT IN SERV	SO	\$ 5,877	\$ 117	\$ 391	\$ 883	\$ 391	\$ 2,738	\$ 350	\$ 17	\$ 0
1010000	ELEC PLANT IN SERV	SO	\$ 2,908	\$ 58	\$ 683	\$ 194	\$ 437	\$ 1,354	\$ 173	\$ 8	\$ 0
1010000	ELEC PLANT IN SERV	SO	\$ 1,905	\$ 38	\$ 448	\$ 126	\$ 284	\$ 887	\$ 113	\$ 5	\$ 0
1010000	ELEC PLANT IN SERV	SO	\$ 933	\$ 178	\$ 2,099	\$ 594	\$ 1,343	\$ 4,161	\$ 532	\$ 26	\$ 0
1010000	ELEC PLANT IN SERV	SO	\$ 932	\$ 198	\$ 2,334	\$ 661	\$ 1,493	\$ 2,627	\$ 591	\$ 28	\$ 0
1010000	ELEC PLANT IN SERV	CR	\$ 1,981	\$ 48	\$ 600	\$ 136	\$ 148	\$ 971	\$ 78	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	SO	\$ 10,386	\$ 207	\$ 2,441	\$ 691	\$ 1,561	\$ 4,838	\$ 618	\$ 30	\$ 0
1010000	ELEC PLANT IN SERV	SO	\$ 1,892	\$ 38	\$ 445	\$ 126	\$ 284	\$ 882	\$ 113	\$ 5	\$ 0
1010000	ELEC PLANT IN SERV	SO	\$ 2,355	\$ 47	\$ 553	\$ 157	\$ 354	\$ 1,097	\$ 140	\$ 7	\$ 0
1010000	ELEC PLANT IN SERV	SO	\$ 12,889	\$ 256	\$ 3,029	\$ 888	\$ 1,938	\$ 6,004	\$ 767	\$ 37	\$ 0
1010000	ELEC PLANT IN SERV	SO	\$ 4,181	\$ 83	\$ 982	\$ 278	\$ 628	\$ 1,947	\$ 249	\$ 12	\$ 0
1010000	ELEC PLANT IN SERV	SO	\$ 1,586	\$ 37	\$ 373	\$ 106	\$ 238	\$ 739	\$ 94	\$ 5	\$ 0
1010000	ELEC PLANT IN SERV	SG	\$ 1,581	\$ 25	\$ 405	\$ 130	\$ 242	\$ 685	\$ 89	\$ 6	\$ 0
1010000	ELEC PLANT IN SERV	CGW	\$ 221	\$ 10	\$ 162	\$ 50	\$ 50	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	CGW	\$ 13,873	\$ 614	\$ 10,128	\$ 3,131	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	CGW	\$ 23,200	\$ 1,027	\$ 16,937	\$ 5,235	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	CGW	\$ 493	\$ 22	\$ 360	\$ 111	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	CAGE	\$ 117	\$ 0	\$ 0	\$ 0	\$ 0	\$ 27	\$ 79	\$ 1	\$ 0
1010000	ELEC PLANT IN SERV	SO	\$ 2,179	\$ 43	\$ 512	\$ 145	\$ 328	\$ 1,015	\$ 130	\$ 6	\$ 0
1010000	ELEC PLANT IN SERV	SO	\$ 2,680	\$ 53	\$ 630	\$ 178	\$ 403	\$ 1,249	\$ 160	\$ 8	\$ 0
1010000	ELEC PLANT IN SERV	CAGE	\$ 8,455	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,948	\$ 5,725	\$ 736	\$ 47
1010000	ELEC PLANT IN SERV	JBG	\$ 88	\$ 4	\$ 64	\$ 20	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	JBG	\$ 577	\$ 0	\$ 0	\$ 0	\$ 577	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	IDU	\$ 3,105	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 3,105	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	UT	\$ 3,239	\$ 0	\$ 0	\$ 0	\$ 0	\$ 3,239	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	SO	\$ 6,641	\$ 92	\$ 1,091	\$ 309	\$ 698	\$ 2,162	\$ 276	\$ 13	\$ 0
1010000	ELEC PLANT IN SERV	CAGE	\$ 40,569	\$ 0	\$ 0	\$ 0	\$ 9,344	\$ 27,470	\$ 3,531	\$ 224	\$ 0
1010000	ELEC PLANT IN SERV	CGW	\$ 19,692	\$ 872	\$ 14,376	\$ 4,443	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	JBG	\$ 953	\$ 42	\$ 692	\$ 214	\$ 1	\$ 4	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	UT	\$ 23	\$ 0	\$ 0	\$ 0	\$ 0	\$ 23	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	CAGE	\$ 141	\$ 0	\$ 0	\$ 0	\$ 32	\$ 95	\$ 12	\$ 1	\$ 0
1010000	ELEC PLANT IN SERV	SO	\$ 37,538	\$ 747	\$ 8,822	\$ 2,498	\$ 5,643	\$ 17,486	\$ 2,235	\$ 107	\$ 0
1010000	ELEC PLANT IN SERV	WYP	\$ 463	\$ 0	\$ 0	\$ 0	\$ 463	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	CGW	\$ 994	\$ 94	\$ 1,178	\$ 268	\$ 290	\$ 1,908	\$ 152	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	CR	\$ 4,803	\$ 116	\$ 1,454	\$ 331	\$ 359	\$ 2,356	\$ 188	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	SO	\$ 163	\$ 3	\$ 38	\$ 11	\$ 24	\$ 76	\$ 10	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	CH	\$ 1,085	\$ 26	\$ 329	\$ 75	\$ 81	\$ 532	\$ 43	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	SO	\$ 15,006	\$ 299	\$ 3,526	\$ 799	\$ 2,256	\$ 6,990	\$ 894	\$ 43	\$ 0
1010000	ELEC PLANT IN SERV	CGW	\$ 7,632	\$ 338	\$ 5,572	\$ 1,722	\$ 922	\$ 7,632	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	OR	\$ 3,781	\$ 0	\$ 3,781	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0



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

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1010000	ELEC PLANT IN SERV	WA VHE (VPC) SPECTRUM	\$ 0	\$ 1,508	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	CA VHE (VPC) SPECTRUM	\$ 426	\$ 426	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	DSM REPORTING & TRACKING SOFTWARE	\$ 24	\$ 24	\$ 288	\$ 81	\$ 184	\$ 570	\$ 73	\$ 4	\$ 0
1010000	ELEC PLANT IN SERV	DISTRIBUTION INTANGIBLES	\$ 158	\$ 0	\$ 0	\$ 0	\$ 158	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	MISCELLANEOUS SMALL SOFTWARE PACKAGES	\$ 1,601	\$ 0	\$ 0	\$ 0	\$ 369	\$ 1,084	\$ 139	\$ 9	\$ 0
1010000	ELEC PLANT IN SERV	MISC - MISCELLANEOUS	\$ 245	\$ 0	\$ 0	\$ 0	\$ 0	\$ 62	\$ 23	\$ 1	\$ 0
1010000	ELEC PLANT IN SERV	MISC - MISCELLANEOUS	\$ 191	\$ 0	\$ 0	\$ 0	\$ 358	\$ 1,053	\$ 135	\$ 9	\$ 0
1010000	ELEC PLANT IN SERV	MISC - MISCELLANEOUS	\$ 71	\$ 2	\$ 21	\$ 43	\$ 5	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	MISC - MISCELLANEOUS	\$ 5	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 35	\$ 3	\$ 0
1010000	ELEC PLANT IN SERV	MISC - MISCELLANEOUS	\$ 23	\$ 0	\$ 23	\$ 0	\$ 0	\$ 0	\$ 0	\$ 5	\$ 0
1010000	ELEC PLANT IN SERV	MISC - MISCELLANEOUS	\$ 25,164	\$ 501	\$ 5,914	\$ 1,675	\$ 3,783	\$ 11,722	\$ 1,498	\$ 72	\$ 0
1010000	ELEC PLANT IN SERV	MISC - MISCELLANEOUS	\$ 5	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	MISC - MISCELLANEOUS	\$ 267	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	HYDRO PLANT INTANGIBLES	\$ 718	\$ 0	\$ 0	\$ 0	\$ 165	\$ 486	\$ 62	\$ 4	\$ 0
1010000	ELEC PLANT IN SERV	HYDRO PLANT INTANGIBLES	\$ 429	\$ 19	\$ 313	\$ 97	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	ACD/Call Center Automated Call Distrib	\$ 3,586	\$ 87	\$ 1,086	\$ 247	\$ 268	\$ 1,759	\$ 141	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	OASIS INTERFACE	\$ 1,160	\$ 23	\$ 273	\$ 77	\$ 174	\$ 540	\$ 69	\$ 3	\$ 0
1010000	ELEC PLANT IN SERV	LAND & LAND RIGHTS	\$ 1,306	\$ 0	\$ 0	\$ 0	\$ 301	\$ 885	\$ 114	\$ 7	\$ 0
1010000	ELEC PLANT IN SERV	LAND OWNED IN FEE	\$ 10,103	\$ 0	\$ 0	\$ 0	\$ 2,327	\$ 6,841	\$ 879	\$ 56	\$ 0
1010000	ELEC PLANT IN SERV	LAND OWNED IN FEE	\$ 1,789	\$ 79	\$ 1,306	\$ 404	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	LAND OWNED IN FEE	\$ 710	\$ 31	\$ 515	\$ 159	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	LAND RIGHTS	\$ 42,876	\$ 0	\$ 0	\$ 0	\$ 9,876	\$ 29,032	\$ 3,731	\$ 237	\$ 0
1010000	ELEC PLANT IN SERV	LAND RIGHTS	\$ 281	\$ 12	\$ 204	\$ 63	\$ 0	\$ 0	\$ 1	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	WATER RIGHTS	\$ 36,332	\$ 0	\$ 0	\$ 0	\$ 8,368	\$ 24,501	\$ 3,162	\$ 201	\$ 0
1010000	ELEC PLANT IN SERV	WATER RIGHTS	\$ 171	\$ 8	\$ 124	\$ 38	\$ 0	\$ 0	\$ 1	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	FREE LAND - LEASED	\$ 37	\$ 0	\$ 0	\$ 0	\$ 0	\$ 8	\$ 25	\$ 3	\$ 0
1010000	ELEC PLANT IN SERV	STRUCTURES AND IMPROVEMENTS	\$ 809,872	\$ 0	\$ 0	\$ 0	\$ 186,535	\$ 548,380	\$ 70,482	\$ 4,474	\$ 0
1010000	ELEC PLANT IN SERV	STRUCTURES AND IMPROVEMENTS	\$ 66,528	\$ 2,946	\$ 48,569	\$ 15,012	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	STRUCTURES AND IMPROVEMENTS	\$ 140,071	\$ 6,168	\$ 101,680	\$ 31,428	\$ 183	\$ 538	\$ 69	\$ 4	\$ 0
1010000	ELEC PLANT IN SERV	BOILER PLANT EQUIPMENT	\$ 3,402,982	\$ 0	\$ 0	\$ 0	\$ 783,797	\$ 2,304,255	\$ 296,159	\$ 18,801	\$ 0
1010000	ELEC PLANT IN SERV	BOILER PLANT EQUIPMENT	\$ 123,674	\$ 5,477	\$ 90,289	\$ 27,907	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	BOILER PLANT EQUIPMENT	\$ 703,086	\$ 30,962	\$ 510,383	\$ 157,751	\$ 919	\$ 2,702	\$ 347	\$ 22	\$ 0
1010000	ELEC PLANT IN SERV	TURBOGENERATOR UNITS	\$ 737,580	\$ 0	\$ 0	\$ 0	\$ 169,884	\$ 499,430	\$ 64,191	\$ 4,075	\$ 0
1010000	ELEC PLANT IN SERV	TURBOGENERATOR UNITS	\$ 56,548	\$ 2,503	\$ 41,262	\$ 12,753	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	TURBOGENERATOR UNITS	\$ 201,631	\$ 8,879	\$ 146,368	\$ 45,240	\$ 264	\$ 775	\$ 100	\$ 6	\$ 0
1010000	ELEC PLANT IN SERV	ACCESSORY ELECTRIC EQUIPMENT	\$ 416,922	\$ 0	\$ 0	\$ 0	\$ 96,028	\$ 282,306	\$ 56,284	\$ 2,803	\$ 0
1010000	ELEC PLANT IN SERV	ACCESSORY ELECTRIC EQUIPMENT	\$ 13,365	\$ 592	\$ 9,757	\$ 3,016	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	ACCESSORY ELECTRIC EQUIPMENT	\$ 60,678	\$ 2,672	\$ 44,047	\$ 13,614	\$ 79	\$ 233	\$ 30	\$ 2	\$ 0
1010000	ELEC PLANT IN SERV	ACCESSORY ELECTRIC EQUIPMENT	\$ 13	\$ 0	\$ 0	\$ 0	\$ 0	\$ 3	\$ 9	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	ACCESSORY ELECTRIC EQUIP-SUPV & ALARM	\$ 50	\$ 2	\$ 36	\$ 11	\$ 0	\$ 0	\$ 1	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	ACCESSORY ELECTRIC EQUIP-SUPV & ALARM	\$ 26,704	\$ 0	\$ 0	\$ 0	\$ 6,151	\$ 18,082	\$ 2,324	\$ 148	\$ 0
1010000	ELEC PLANT IN SERV	MISCELLANEOUS POWER PLANT EQUIPMENT	\$ 321	\$ 14	\$ 234	\$ 72	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	MISCELLANEOUS POWER PLANT EQUIPMENT	\$ 4,115	\$ 181	\$ 2,987	\$ 923	\$ 5	\$ 16	\$ 2	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	LAND AND LAND RIGHTS	\$ 111	\$ 0	\$ 0	\$ 0	\$ 26	\$ 75	\$ 10	\$ 1	\$ 0
1010000	ELEC PLANT IN SERV	LAND OWNED IN FEE	\$ 5,539	\$ 0	\$ 0	\$ 0	\$ 1,276	\$ 3,751	\$ 482	\$ 31	\$ 0
1010000	ELEC PLANT IN SERV	LAND OWNED IN FEE	\$ 16,769	\$ 743	\$ 12,242	\$ 3,784	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	LAND RIGHTS	\$ 65	\$ 0	\$ 0	\$ 0	\$ 15	\$ 44	\$ 6	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	LAND RIGHTS	\$ 6,035	\$ 356	\$ 5,866	\$ 1,813	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	WATER RIGHTS	\$ 140	\$ 0	\$ 0	\$ 0	\$ 32	\$ 95	\$ 12	\$ 1	\$ 0
1010000	ELEC PLANT IN SERV	FLOOD RIGHTS	\$ 91	\$ 0	\$ 0	\$ 0	\$ 21	\$ 62	\$ 8	\$ 1	\$ 0
1010000	ELEC PLANT IN SERV	FLOOD RIGHTS - FISH/WILDLIFE	\$ 257	\$ 11	\$ 187	\$ 58	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	LAND RIGHTS - FISH/WILDLIFE	\$ 310	\$ 14	\$ 226	\$ 70	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	STRUCTURES AND IMPROVE	\$ 7,313	\$ 0	\$ 0	\$ 0	\$ 1,684	\$ 4,952	\$ 636	\$ 40	\$ 0
1010000	ELEC PLANT IN SERV	STRUCTURES AND IMPROVE-PRODUCTION	\$ 16,575	\$ 823	\$ 13,561	\$ 4,192	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	STRUCTURES AND IMPROVE-PRODUCTION	\$ 5,638	\$ 0	\$ 0	\$ 0	\$ 1,299	\$ 3,817	\$ 491	\$ 31	\$ 0
1010000	ELEC PLANT IN SERV	STRUCTURES AND IMPROVE-PRODUCTION	\$ 55,025	\$ 2,437	\$ 40,172	\$ 12,416	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0



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

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1010000	ELEC PLANT IN SERV	CAGE	\$ 364	\$ 0	\$ 0	\$ 0	\$ 0	\$ 84	\$ 246	\$ 32	\$ 0
1010000	STRUCTURES AND IMPROVE-FISH/WILDLIFE	CAGW	\$ 127,050	\$ 5,627	\$ 92,754	\$ 28,669	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1010000	STRUCTURES AND IMPROVE-FISH/WILDLIFE	CAGE	\$ 2,258	\$ 0	\$ 0	\$ 0	\$ 0	\$ 520	\$ 1,529	\$ 196	\$ 0
1010000	STRUCTURES AND IMPROVE-RECREATION	CAGW	\$ 17,773	\$ 787	\$ 12,975	\$ 4,011	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1010000	STRUCTURES - LEASE IMPROVEMENTS	CAGW	\$ 13,101	\$ 580	\$ 9,564	\$ 2,956	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1010000	"RESERVOIRS, DAMS & WATERWAYS"	CAGE	\$ 25,702	\$ 0	\$ 0	\$ 0	\$ 5,920	\$ 17,404	\$ 2,377	\$ 142	\$ 0
1010000	"RESERVOIRS, DAMS & WATERWAYS"	CAGW	\$ 3,801	\$ 168	\$ 2,775	\$ 858	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1010000	"RESERVOIRS, DAMS, & WTRWYS-PRODUCTION"	CAGE	\$ 66,962	\$ 0	\$ 0	\$ 0	\$ 15,423	\$ 45,342	\$ 5,828	\$ 370	\$ 0
1010000	"RESERVOIRS, DAMS, & WTRWYS-PRODUCTION"	CAGW	\$ 364,620	\$ 16,157	\$ 266,340	\$ 82,322	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1010000	"RESERVOIRS, DAMS, & WTRWYS-FISH/WILDLIF	CAGE	\$ 498	\$ 0	\$ 0	\$ 0	\$ 115	\$ 337	\$ 43	\$ 3	\$ 0
1010000	"RESERVOIRS, DAMS, & WTRWYS-FISH/WILDLIF	CAGW	\$ 17,521	\$ 776	\$ 12,791	\$ 3,954	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1010000	"RESERVOIRS, DAMS, & WTRWYS-RECREATION"	CAGE	\$ 66	\$ 0	\$ 0	\$ 0	\$ 15	\$ 45	\$ 6	\$ 0	\$ 0
1010000	"RESERVOIRS, DAMS, & WTRWYS-RECREATION"	CAGW	\$ 214	\$ 9	\$ 157	\$ 48	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1010000	"WATER WHEELS, TURB & GENERATORS"	CAGE	\$ 40,406	\$ 0	\$ 0	\$ 0	\$ 9,307	\$ 27,360	\$ 3,517	\$ 223	\$ 0
1010000	"WATER WHEELS, TURB & GENERATORS"	CAGW	\$ 85,343	\$ 3,780	\$ 62,305	\$ 19,258	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ACCESSORY ELECTRIC EQUIPMENT	CAGE	\$ 11,608	\$ 0	\$ 0	\$ 0	\$ 2,674	\$ 7,860	\$ 1,010	\$ 64	\$ 0
1010000	ACCESSORY ELECTRIC EQUIPMENT	CAGW	\$ 62,036	\$ 2,747	\$ 45,290	\$ 13,998	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ACCESSORY ELECT EQUIP - SUPV & ALARM	CAGE	\$ 58	\$ 0	\$ 0	\$ 0	\$ 13	\$ 40	\$ 5	\$ 0	\$ 0
1010000	ACCESSORY ELECT EQUIP - SUPV & ALARM	CAGW	\$ 31,700	\$ 140	\$ 2,314	\$ 715	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1010000	MISC POWER PLANT EQUIP	CAGE	\$ 174	\$ 0	\$ 0	\$ 0	\$ 40	\$ 118	\$ 15	\$ 1	\$ 0
1010000	MISC POWER PLANT EQUIP - PRODUCTION	CAGW	\$ 2,188	\$ 97	\$ 1,597	\$ 494	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1010000	MISC POWER PLANT EQUIP - RECREATION	CAGE	\$ 3	\$ 0	\$ 2	\$ 1	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1010000	"ROADS, RAILROADS & BRIDGES"	CAGW	\$ 2,069	\$ 0	\$ 0	\$ 0	\$ 476	\$ 1,401	\$ 180	\$ 11	\$ 0
1010000	"ROADS, RAILROADS & BRIDGES"	CAGE	\$ 18,261	\$ 809	\$ 13,331	\$ 4,120	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1010000	LAND OWNED IN FEE	CAGE	\$ 9,174	\$ 0	\$ 0	\$ 0	\$ 2,113	\$ 6,212	\$ 798	\$ 51	\$ 0
1010000	LAND OWNED IN FEE	CAGW	\$ 2,816	\$ 125	\$ 2,056	\$ 635	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1010000	LAND OWNED IN FEE	OR	\$ 75	\$ 0	\$ 75	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1010000	WATER RIGHTS - OTHER PRODUCTION	CAGE	\$ 31,012	\$ 0	\$ 0	\$ 0	\$ 7,143	\$ 20,999	\$ 2,699	\$ 171	\$ 0
1010000	STRUCTURES & IMPROVEMENTS	CAGE	\$ 168,369	\$ 0	\$ 0	\$ 0	\$ 38,780	\$ 114,000	\$ 14,653	\$ 930	\$ 0
1010000	STRUCTURES & IMPROVEMENTS	CAGW	\$ 57,431	\$ 2,544	\$ 41,928	\$ 12,959	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1010000	"FUEL HOLDERS, PRODUCERS, ACCES"	CAGE	\$ 14,245	\$ 0	\$ 0	\$ 0	\$ 3,281	\$ 9,646	\$ 1,240	\$ 79	\$ 0
1010000	"FUEL HOLDERS, PRODUCERS, ACCES"	CAGW	\$ 1,623	\$ 72	\$ 1,185	\$ 366	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1010000	PRIME MOVERS	CAGE	\$ 1,947,581	\$ 0	\$ 0	\$ 0	\$ 449,580	\$ 1,318,745	\$ 169,496	\$ 10,760	\$ 0
1010000	PRIME MOVERS	CAGW	\$ 955,696	\$ 42,326	\$ 697,716	\$ 215,653	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1010000	GENERATORS	CAGE	\$ 337,853	\$ 0	\$ 0	\$ 0	\$ 77,816	\$ 228,767	\$ 29,403	\$ 1,867	\$ 0
1010000	GENERATORS	CAGW	\$ 132,458	\$ 5,866	\$ 96,703	\$ 29,889	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ACCESSORY ELECTRIC EQUIPMENT	CAGE	\$ 237,199	\$ 0	\$ 0	\$ 0	\$ 54,633	\$ 160,612	\$ 20,643	\$ 1,311	\$ 0
1010000	ACCESSORY ELECTRIC EQUIPMENT	CAGW	\$ 87,585	\$ 3,879	\$ 63,943	\$ 19,764	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1010000	MISCELLANEOUS PWR PLANT EQUIP	CAGE	\$ 11,073	\$ 0	\$ 0	\$ 0	\$ 2,550	\$ 7,498	\$ 964	\$ 61	\$ 0
1010000	MISCELLANEOUS PWR PLANT EQUIP	CAGW	\$ 4,028	\$ 178	\$ 2,941	\$ 909	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1010000	LAND AND LAND RIGHTS	CAGE	\$ 841	\$ 0	\$ 0	\$ 0	\$ 194	\$ 570	\$ 73	\$ 5	\$ 0
1010000	LAND OWNED IN FEE	CAGE	\$ 46,734	\$ 0	\$ 0	\$ 0	\$ 10,764	\$ 31,645	\$ 4,067	\$ 258	\$ 0
1010000	LAND OWNED IN FEE	CAGW	\$ 5,598	\$ 248	\$ 4,087	\$ 1,263	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1010000	LAND OWNED IN FEE	SG	\$ 5	\$ 0	\$ 1	\$ 1	\$ 1	\$ 2	\$ 0	\$ 0	\$ 0
1010000	LAND RIGHTS	CAGE	\$ 149,542	\$ 0	\$ 0	\$ 0	\$ 34,444	\$ 101,258	\$ 13,015	\$ 826	\$ 0
1010000	LAND RIGHTS	CAGW	\$ 27,620	\$ 1,223	\$ 20,165	\$ 6,233	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1010000	LAND RIGHTS	JBG	\$ 2,309	\$ 102	\$ 1,676	\$ 518	\$ 3	\$ 1	\$ 0	\$ 0	\$ 0
1010000	LAND RIGHTS	SG	\$ 96	\$ 2	\$ 25	\$ 8	\$ 15	\$ 41	\$ 5	\$ 0	\$ 0
1010000	STRUCTURES & IMPROVEMENTS	CAGE	\$ 165,189	\$ 0	\$ 0	\$ 0	\$ 38,048	\$ 111,853	\$ 14,376	\$ 913	\$ 0
1010000	STRUCTURES & IMPROVEMENTS	CAGW	\$ 42,744	\$ 1,893	\$ 31,206	\$ 9,645	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1010000	STRUCTURES & IMPROVEMENTS	JBG	\$ 1,408	\$ 62	\$ 1,022	\$ 316	\$ 2	\$ 5	\$ 1	\$ 0	\$ 0
1010000	STRUCTURES & IMPROVEMENTS	SG	\$ 3	\$ 0	\$ 1	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1010000	STATION EQUIPMENT	CAGE	\$ 1,228,831	\$ 0	\$ 0	\$ 0	\$ 283,032	\$ 832,066	\$ 106,944	\$ 6,789	\$ 0
1010000	STATION EQUIPMENT	CAGW	\$ 621,796	\$ 18,681	\$ 307,937	\$ 95,179	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1010000	STATION EQUIPMENT	JBG	\$ 21,345	\$ 940	\$ 15,495	\$ 4,789	\$ 28	\$ 82	\$ 11	\$ 1	\$ 0
1010000	STATION EQUIPMENT, STEP-UP TRANSFORMERS	CAGE	\$ 94,373	\$ 0	\$ 0	\$ 0	\$ 21,737	\$ 63,902	\$ 8,213	\$ 521	\$ 0
1010000	STATION EQUIPMENT, STEP-UP TRANSFORMERS	CAGW	\$ 44,633	\$ 1,977	\$ 32,585	\$ 10,071	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0



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

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1010000	ELEC PLANT IN SERV	JBG	\$ 13,172	\$ 580	\$ 9,562	\$ 2,955	\$ 17	\$ 51	\$ 1,139	\$ 7	\$ 0
1010000	ELEC PLANT IN SERV	CAGE	\$ 13,083	\$ 0	\$ 0	\$ 0	\$ 3,103	\$ 8,859	\$ 0	\$ 72	\$ 0
1010000	ELEC PLANT IN SERV	JBG	\$ 6,006	\$ 266	\$ 4,385	\$ 1,355	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	JBG	\$ 212	\$ 154	\$ 0	\$ 48	\$ 0	\$ 1	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	SG	\$ 952	\$ 15	\$ 244	\$ 78	\$ 146	\$ 412	\$ 54	\$ 3	\$ 0
1010000	ELEC PLANT IN SERV	CAGE	\$ 1,000,184	\$ 0	\$ 0	\$ 0	\$ 230,369	\$ 677,244	\$ 87,045	\$ 5,526	\$ 0
1010000	ELEC PLANT IN SERV	CAGE	\$ 187,185	\$ 8,290	\$ 136,656	\$ 42,238	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	JBG	\$ 29,830	\$ 1,314	\$ 21,654	\$ 6,693	\$ 39	\$ 115	\$ 15	\$ 1	\$ 0
1010000	ELEC PLANT IN SERV	SG	\$ 124	\$ 2	\$ 32	\$ 10	\$ 19	\$ 54	\$ 7	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	CAGE	\$ 483,126	\$ 0	\$ 0	\$ 0	\$ 111,277	\$ 327,134	\$ 42,046	\$ 2,669	\$ 0
1010000	ELEC PLANT IN SERV	CAGE	\$ 250,418	\$ 11,091	\$ 182,821	\$ 56,507	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	JBG	\$ 949	\$ 42	\$ 689	\$ 213	\$ 1	\$ 4	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	SG	\$ 662	\$ 10	\$ 169	\$ 54	\$ 101	\$ 286	\$ 37	\$ 2	\$ 0
1010000	ELEC PLANT IN SERV	CAGE	\$ 746,096	\$ 0	\$ 0	\$ 0	\$ 171,846	\$ 505,196	\$ 64,932	\$ 4,122	\$ 0
1010000	ELEC PLANT IN SERV	CAGE	\$ 904,512	\$ 13,486	\$ 222,312	\$ 68,713	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	JBG	\$ 20,096	\$ 885	\$ 14,588	\$ 4,509	\$ 26	\$ 77	\$ 10	\$ 1	\$ 0
1010000	ELEC PLANT IN SERV	SG	\$ 1,498	\$ 23	\$ 383	\$ 123	\$ 225	\$ 648	\$ 84	\$ 5	\$ 0
1010000	ELEC PLANT IN SERV	CAGE	\$ 3,286	\$ 0	\$ 0	\$ 0	\$ 257	\$ 2,225	\$ 286	\$ 18	\$ 0
1010000	ELEC PLANT IN SERV	CAGE	\$ 233	\$ 10	\$ 170	\$ 53	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	CAGE	\$ 7,712	\$ 0	\$ 0	\$ 0	\$ 1,776	\$ 5,222	\$ 671	\$ 43	\$ 0
1010000	ELEC PLANT IN SERV	CAGE	\$ 323	\$ 14	\$ 236	\$ 73	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	CAGE	\$ 4,858	\$ 0	\$ 0	\$ 0	\$ 1,119	\$ 3,290	\$ 423	\$ 27	\$ 0
1010000	ELEC PLANT IN SERV	CAGE	\$ 7,055	\$ 312	\$ 5,151	\$ 1,592	\$ 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	\$ 0	\$ 7	\$ 1	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	IDU	\$ 1	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 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	WA	\$ 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	\$ 297	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 297	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	OR	\$ 9,144	\$ 0	\$ 9,144	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	UT	\$ 25,277	\$ 0	\$ 0	\$ 0	\$ 0	\$ 25,277	\$ 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	WYU	\$ 675	\$ 0	\$ 0	\$ 0	\$ 675	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	WYU	\$ 66	\$ 0	\$ 0	\$ 0	\$ 66	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	CA	\$ 1,020	\$ 1,020	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,225	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	IDU	\$ 4,627	\$ 0	\$ 4,627	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	UT	\$ 12,463	\$ 0	\$ 0	\$ 0	\$ 0	\$ 12,463	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	WA	\$ 356	\$ 0	\$ 0	\$ 356	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	WYP	\$ 1,969	\$ 0	\$ 0	\$ 0	\$ 1,969	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	WYU	\$ 3,244	\$ 0	\$ 0	\$ 0	\$ 3,244	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	CA	\$ 4,506	\$ 4,506	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	IDU	\$ 2,295	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 2,295	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	OR	\$ 25,823	\$ 0	\$ 25,823	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	UT	\$ 53,336	\$ 0	\$ 0	\$ 0	\$ 0	\$ 53,336	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	WA	\$ 2,776	\$ 0	\$ 0	\$ 2,776	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	WYP	\$ 11,762	\$ 0	\$ 0	\$ 0	\$ 11,762	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	WYU	\$ 2,868	\$ 0	\$ 0	\$ 2,868	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	CA	\$ 28,015	\$ 28,015	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	IDU	\$ 28,653	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 28,653	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	OR	\$ 226,129	\$ 0	\$ 226,129	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	UT	\$ 442,575	\$ 0	\$ 0	\$ 0	\$ 0	\$ 442,575	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	WA	\$ 54,435	\$ 0	\$ 0	\$ 54,435	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0



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

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1010000	ELEC PLANT IN SERV	3620000	\$ 113,655	\$ 0	\$ 0	\$ 0	\$ 113,655	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3620000	\$ 10,481	\$ 0	\$ 0	\$ 0	\$ 10,481	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3627000	\$ 267	\$ 267	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3627000	\$ 389	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 389	\$ 0
1010000	ELEC PLANT IN SERV	3627000	\$ 3,601	\$ 0	\$ 3,601	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3627000	\$ 6,556	\$ 0	\$ 0	\$ 0	\$ 6,556	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3627000	\$ 919	\$ 0	\$ 0	\$ 919	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3627000	\$ 2,002	\$ 0	\$ 0	\$ 0	\$ 2,002	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3627000	\$ 164	\$ 0	\$ 0	\$ 0	\$ 164	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3640000	\$ 62,016	\$ 62,016	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3640000	\$ 78,443	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 78,443	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3640000	\$ 353,256	\$ 0	\$ 353,256	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3640000	\$ 347,015	\$ 0	\$ 0	\$ 0	\$ 0	\$ 347,015	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3640000	\$ 97,467	\$ 0	\$ 0	\$ 97,467	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3640000	\$ 114,501	\$ 0	\$ 0	\$ 0	\$ 114,501	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3640000	\$ 25,952	\$ 0	\$ 0	\$ 0	\$ 25,952	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3640000	\$ 34,876	\$ 34,876	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3650000	\$ 35,934	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 35,934	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3650000	\$ 246,899	\$ 0	\$ 246,899	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3650000	\$ 221,326	\$ 0	\$ 0	\$ 0	\$ 0	\$ 221,326	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3650000	\$ 62,396	\$ 0	\$ 0	\$ 62,396	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3650000	\$ 90,692	\$ 0	\$ 0	\$ 0	\$ 90,692	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3650000	\$ 13,566	\$ 0	\$ 0	\$ 0	\$ 13,566	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3650000	\$ 16,918	\$ 16,918	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3660000	\$ 8,867	\$ 0	\$ 0	\$ 8,867	\$ 0	\$ 0	\$ 8,867	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3660000	\$ 89,823	\$ 0	\$ 0	\$ 89,823	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3660000	\$ 182,811	\$ 0	\$ 0	\$ 0	\$ 0	\$ 182,811	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3660000	\$ 17,037	\$ 0	\$ 17,037	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3660000	\$ 19,294	\$ 0	\$ 0	\$ 0	\$ 19,294	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3660000	\$ 4,454	\$ 0	\$ 4,454	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3670000	\$ 18,699	\$ 18,699	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3670000	\$ 26,126	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 26,126	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3670000	\$ 168,083	\$ 0	\$ 168,083	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3670000	\$ 98,614	\$ 0	\$ 0	\$ 0	\$ 0	\$ 98,614	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3670000	\$ 24,084	\$ 0	\$ 0	\$ 24,084	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3670000	\$ 39,315	\$ 0	\$ 0	\$ 0	\$ 39,315	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3670000	\$ 17,446	\$ 0	\$ 0	\$ 0	\$ 17,446	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3680000	\$ 50,785	\$ 50,785	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3680000	\$ 75,549	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 75,549	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3680000	\$ 415,282	\$ 0	\$ 415,282	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3680000	\$ 471,106	\$ 0	\$ 0	\$ 0	\$ 0	\$ 471,106	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3680000	\$ 104,916	\$ 0	\$ 104,916	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3680000	\$ 95,508	\$ 0	\$ 0	\$ 0	\$ 95,508	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3680000	\$ 14,577	\$ 0	\$ 0	\$ 0	\$ 14,577	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3691000	\$ 9,221	\$ 9,221	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3691000	\$ 7,689	\$ 0	\$ 0	\$ 7,689	\$ 0	\$ 0	\$ 7,689	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3691000	\$ 82,661	\$ 0	\$ 82,661	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3691000	\$ 77,569	\$ 0	\$ 0	\$ 77,569	\$ 0	\$ 0	\$ 77,569	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3691000	\$ 20,627	\$ 0	\$ 0	\$ 20,627	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3691000	\$ 15,394	\$ 0	\$ 0	\$ 0	\$ 15,394	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3692000	\$ 2,530	\$ 0	\$ 0	\$ 2,530	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3692000	\$ 15,362	\$ 15,362	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3692000	\$ 27,297	\$ 0	\$ 0	\$ 0	\$ 0	\$ 27,297	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3692000	\$ 165,751	\$ 0	\$ 165,751	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3692000	\$ 180,113	\$ 0	\$ 0	\$ 0	\$ 0	\$ 180,113	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3692000	\$ 36,039	\$ 0	\$ 36,039	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3692000	\$ 29,756	\$ 0	\$ 0	\$ 0	\$ 29,756	\$ 0	\$ 0	\$ 0	\$ 0



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

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1010000	ELEC PLANT IN SERV	3692000	\$ 9,631	\$ 0	\$ 0	\$ 0	\$ 9,631	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3700000	\$ 4,064	\$ 4,064	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3700000	\$ 13,884	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 13,884	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3700000	\$ 60,404	\$ 0	\$ 60,404	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3700000	\$ 76,311	\$ 0	\$ 0	\$ 0	\$ 0	\$ 76,311	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3700000	\$ 11,686	\$ 0	\$ 0	\$ 11,686	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3700000	\$ 12,350	\$ 0	\$ 0	\$ 0	\$ 12,350	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3700000	\$ 2,172	\$ 0	\$ 0	\$ 0	\$ 2,172	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3710000	\$ 271	\$ 271	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3710000	\$ 169	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 169	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3710000	\$ 2,570	\$ 0	\$ 2,570	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3710000	\$ 4,350	\$ 0	\$ 0	\$ 0	\$ 0	\$ 4,350	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3710000	\$ 512	\$ 0	\$ 0	\$ 512	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3710000	\$ 811	\$ 0	\$ 0	\$ 0	\$ 811	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3710000	\$ 152	\$ 0	\$ 0	\$ 0	\$ 152	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3730000	\$ 701	\$ 701	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3730000	\$ 665	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 665	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3730000	\$ 22,936	\$ 0	\$ 22,936	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3730000	\$ 22,346	\$ 0	\$ 0	\$ 0	\$ 0	\$ 22,346	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3730000	\$ 4,229	\$ 0	\$ 0	\$ 4,229	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3730000	\$ 8,233	\$ 0	\$ 0	\$ 0	\$ 8,233	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3730000	\$ 2,245	\$ 0	\$ 0	\$ 0	\$ 2,245	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3730000	\$ 93	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 93	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3690000	\$ 228	\$ 0	\$ 228	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3690000	\$ 1,441	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,441	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3690000	\$ 434	\$ 0	\$ 0	\$ 0	\$ 434	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3691000	\$ 636	\$ 636	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3691000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3691000	\$ 1,129	\$ 27	\$ 342	\$ 78	\$ 84	\$ 553	\$ 44	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3691000	\$ 100	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 100	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3691000	\$ 4,376	\$ 0	\$ 4,376	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3691000	\$ 7,516	\$ 150	\$ 1,766	\$ 500	\$ 1,130	\$ 3,501	\$ 448	\$ 22	\$ 0
1010000	ELEC PLANT IN SERV	3691000	\$ 2,543	\$ 0	\$ 0	\$ 0	\$ 0	\$ 2,543	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3691000	\$ 1,099	\$ 0	\$ 1,099	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3691000	\$ 1,416	\$ 0	\$ 0	\$ 0	\$ 1,416	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3691000	\$ 221	\$ 0	\$ 0	\$ 0	\$ 221	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3692000	\$ 1	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3692000	\$ 5	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 5	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3692000	\$ 84	\$ 0	\$ 0	\$ 0	\$ 0	\$ 84	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3692000	\$ 52	\$ 0	\$ 0	\$ 0	\$ 52	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3692000	\$ 22	\$ 0	\$ 0	\$ 0	\$ 22	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3690000	\$ 2,805	\$ 2,805	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3690000	\$ 9	\$ 0	\$ 0	\$ 0	\$ 0	\$ 9	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3690000	\$ 4,343	\$ 0	\$ 0	\$ 0	\$ 0	\$ 4,343	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3690000	\$ 3,253	\$ 144	\$ 2,375	\$ 734	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3690000	\$ 8,026	\$ 194	\$ 2,430	\$ 553	\$ 599	\$ 3,936	\$ 315	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3690000	\$ 10,541	\$ 0	\$ 0	\$ 0	\$ 0	\$ 10,541	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3690000	\$ 19	\$ 1	\$ 14	\$ 4	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3690000	\$ 29,183	\$ 0	\$ 29,183	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3690000	\$ 67,576	\$ 1,742	\$ 20,361	\$ 5,828	\$ 13,165	\$ 40,795	\$ 5,215	\$ 251	\$ 0
1010000	ELEC PLANT IN SERV	3690000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3690000	\$ 11,361	\$ 0	\$ 0	\$ 11,361	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3690000	\$ 6,487	\$ 0	\$ 0	\$ 6,487	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3690000	\$ 3,565	\$ 0	\$ 0	\$ 3,565	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3691000	\$ 845	\$ 845	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3691000	\$ 1,621	\$ 339	\$ 491	\$ 112	\$ 121	\$ 795	\$ 64	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3691000	\$ 334	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 334	\$ 0	\$ 0



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

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1010000	ELEC PLANT IN SERV	3901000	\$ 6,251	\$ 0	\$ 6,251	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3901000	\$ 9,438	\$ 188	\$ 2,118	\$ 6,251	\$ 628	\$ 1,419	\$ 4,396	\$ 562	\$ 27
1010000	ELEC PLANT IN SERV	3901000	\$ 19	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 19	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3901000	\$ 2,344	\$ 0	\$ 0	\$ 2,344	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3901000	\$ 4,809	\$ 0	\$ 0	\$ 4,809	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3901000	\$ 56	\$ 0	\$ 0	\$ 56	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3901000	\$ 111	\$ 111	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3901000	\$ 1,454	\$ 0	\$ 0	\$ 1,454	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3910000	\$ 158	\$ 7	\$ 115	\$ 36	\$ 335	\$ 984	\$ 127	\$ 8	\$ 0
1010000	ELEC PLANT IN SERV	3910000	\$ 2,586	\$ 62	\$ 783	\$ 178	\$ 193	\$ 1,268	\$ 101	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3910000	\$ 61	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 61	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3910000	\$ 176	\$ 8	\$ 128	\$ 40	\$ 0	\$ 1	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3910000	\$ 1,564	\$ 0	\$ 1,564	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3910000	\$ 20,113	\$ 400	\$ 4,726	\$ 1,338	\$ 3,023	\$ 9,369	\$ 1,498	\$ 58	\$ 0
1010000	ELEC PLANT IN SERV	3910000	\$ 479	\$ 0	\$ 0	\$ 0	\$ 0	\$ 479	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3910000	\$ 435	\$ 0	\$ 0	\$ 435	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3910000	\$ 524	\$ 0	\$ 0	\$ 524	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3910000	\$ 24	\$ 0	\$ 0	\$ 24	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3912000	\$ 148	\$ 148	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3912000	\$ 49	\$ 0	\$ 0	\$ 0	\$ 0	\$ 13	\$ 32	\$ 5	\$ 0
1010000	ELEC PLANT IN SERV	3912000	\$ 1,278	\$ 0	\$ 0	\$ 0	\$ 0	\$ 294	\$ 665	\$ 111	\$ 7
1010000	ELEC PLANT IN SERV	3912000	\$ 345	\$ 15	\$ 252	\$ 78	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3912000	\$ 4,035	\$ 97	\$ 1,222	\$ 278	\$ 301	\$ 1,979	\$ 158	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3912000	\$ 537	\$ 0	\$ 0	\$ 537	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3912000	\$ 1	\$ 1	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3912000	\$ 236	\$ 10	\$ 171	\$ 53	\$ 0	\$ 1	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3912000	\$ 1,544	\$ 0	\$ 1,544	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3912000	\$ 42,095	\$ 837	\$ 9,893	\$ 2,801	\$ 6,328	\$ 19,609	\$ 2,307	\$ 120	\$ 0
1010000	ELEC PLANT IN SERV	3912000	\$ 1,798	\$ 0	\$ 0	\$ 1,798	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3912000	\$ 595	\$ 0	\$ 0	\$ 595	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3912000	\$ 1,887	\$ 0	\$ 0	\$ 1,887	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3912000	\$ 85	\$ 0	\$ 0	\$ 85	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3913000	\$ 232	\$ 0	\$ 0	\$ 232	\$ 0	\$ 58	\$ 171	\$ 22	\$ 1
1010000	ELEC PLANT IN SERV	3913000	\$ 81	\$ 4	\$ 59	\$ 18	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3913000	\$ 6	\$ 0	\$ 0	\$ 6	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3913000	\$ 1	\$ 0	\$ 0	\$ 1	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3913000	\$ 23	\$ 0	\$ 23	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3913000	\$ 325	\$ 6	\$ 76	\$ 22	\$ 49	\$ 152	\$ 19	\$ 1	\$ 0
1010000	ELEC PLANT IN SERV	3913000	\$ 10	\$ 0	\$ 0	\$ 10	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3913000	\$ 3	\$ 0	\$ 0	\$ 3	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3920100	\$ 53	\$ 53	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3920100	\$ 329	\$ 0	\$ 0	\$ 0	\$ 76	\$ 223	\$ 29	\$ 2	\$ 0
1010000	ELEC PLANT IN SERV	3920100	\$ 54	\$ 2	\$ 39	\$ 12	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3920100	\$ 353	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3920100	\$ 42	\$ 2	\$ 31	\$ 9	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3920100	\$ 1,997	\$ 0	\$ 1,997	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3920100	\$ 1,125	\$ 22	\$ 264	\$ 75	\$ 169	\$ 524	\$ 67	\$ 3	\$ 0
1010000	ELEC PLANT IN SERV	3920100	\$ 587	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3920100	\$ 291	\$ 0	\$ 0	\$ 291	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3920100	\$ 501	\$ 0	\$ 0	\$ 501	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3920100	\$ 26	\$ 0	\$ 0	\$ 26	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3920200	\$ 40	\$ 0	\$ 0	\$ 40	\$ 0	\$ 9	\$ 27	\$ 3	\$ 0
1010000	ELEC PLANT IN SERV	3920200	\$ 11	\$ 1	\$ 8	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3920200	\$ 198	\$ 0	\$ 198	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3920200	\$ 194	\$ 4	\$ 46	\$ 13	\$ 29	\$ 90	\$ 12	\$ 1	\$ 0
1010000	ELEC PLANT IN SERV	3920200	\$ 277	\$ 0	\$ 0	\$ 277	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3920200	\$ 54	\$ 0	\$ 0	\$ 54	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0



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

Primary Account	Secondary Account	Aloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1010000	ELEC PLANT IN SERV	3920200	\$ 58	\$ 58	\$ 0	\$ 0	\$ 0	\$ 58	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3920400	\$ 566	\$ 566	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3920400	\$ 131	\$ 131	\$ 0	\$ 0	\$ 0	\$ 48	\$ 123	\$ 18	\$ 1
1010000	ELEC PLANT IN SERV	3920400	\$ 4,678	\$ 0	\$ 0	\$ 0	\$ 1,078	\$ 3,168	\$ 407	\$ 26	\$ 0
1010000	ELEC PLANT IN SERV	3920400	\$ 1,591	\$ 70	\$ 1,161	\$ 359	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3920400	\$ 1,373	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,373	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3920400	\$ 619	\$ 27	\$ 449	\$ 139	\$ 11	\$ 2	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3920400	\$ 6,752	\$ 0	\$ 6,752	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3920400	\$ 1,211	\$ 24	\$ 285	\$ 81	\$ 182	\$ 564	\$ 72	\$ 3	\$ 0
1010000	ELEC PLANT IN SERV	3920400	\$ 7,845	\$ 0	\$ 0	\$ 0	\$ 0	\$ 7,845	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3920400	\$ 962	\$ 0	\$ 0	\$ 962	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3920400	\$ 1,425	\$ 0	\$ 0	\$ 0	\$ 1,425	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3920400	\$ 394	\$ 394	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3920500	\$ 1,034	\$ 1,034	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3920500	\$ 206	\$ 0	\$ 0	\$ 0	\$ 52	\$ 133	\$ 19	\$ 1	\$ 0
1010000	ELEC PLANT IN SERV	3920500	\$ 3,656	\$ 0	\$ 0	\$ 0	\$ 942	\$ 2,475	\$ 318	\$ 20	\$ 0
1010000	ELEC PLANT IN SERV	3920500	\$ 2,421	\$ 107	\$ 1,768	\$ 546	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3920500	\$ 2,623	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 2,623	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3920500	\$ 218	\$ 10	\$ 158	\$ 49	\$ 0	\$ 1	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3920500	\$ 11,041	\$ 0	\$ 11,041	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3920500	\$ 534	\$ 11	\$ 125	\$ 36	\$ 80	\$ 299	\$ 32	\$ 2	\$ 0
1010000	ELEC PLANT IN SERV	3920500	\$ 15,809	\$ 0	\$ 0	\$ 0	\$ 0	\$ 15,809	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3920500	\$ 2,896	\$ 0	\$ 0	\$ 2,896	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3920500	\$ 493	\$ 0	\$ 0	\$ 0	\$ 3,493	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3920500	\$ 723	\$ 0	\$ 0	\$ 0	\$ 723	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3920600	\$ 4	\$ 0	\$ 0	\$ 0	\$ 0	\$ 4	\$ 2	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3920600	\$ 2,133	\$ 0	\$ 0	\$ 0	\$ 505	\$ 1,485	\$ 191	\$ 12	\$ 0
1010000	ELEC PLANT IN SERV	3920600	\$ 900	\$ 40	\$ 657	\$ 203	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3920600	\$ 17	\$ 17	\$ 0	\$ 88	\$ 11	\$ 2	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3920600	\$ 76	\$ 0	\$ 76	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3920600	\$ 125	\$ 0	\$ 0	\$ 0	\$ 0	\$ 125	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3920900	\$ 474	\$ 474	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3920900	\$ 30	\$ 0	\$ 0	\$ 0	\$ 8	\$ 19	\$ 3	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3920900	\$ 1,829	\$ 0	\$ 0	\$ 0	\$ 421	\$ 1,228	\$ 159	\$ 10	\$ 0
1010000	ELEC PLANT IN SERV	3920900	\$ 247	\$ 11	\$ 180	\$ 56	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3920900	\$ 934	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 934	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3920900	\$ 100	\$ 4	\$ 72	\$ 22	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3920900	\$ 3,197	\$ 0	\$ 3,197	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3920900	\$ 720	\$ 14	\$ 169	\$ 48	\$ 108	\$ 335	\$ 43	\$ 2	\$ 0
1010000	ELEC PLANT IN SERV	3920900	\$ 5,415	\$ 0	\$ 0	\$ 0	\$ 0	\$ 5,415	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3920900	\$ 671	\$ 0	\$ 0	\$ 671	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3920900	\$ 2,163	\$ 0	\$ 0	\$ 0	\$ 2,163	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3920900	\$ 320	\$ 0	\$ 0	\$ 0	\$ 320	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3921400	\$ 60	\$ 60	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3921400	\$ 283	\$ 0	\$ 0	\$ 0	\$ 65	\$ 191	\$ 25	\$ 2	\$ 0
1010000	ELEC PLANT IN SERV	3921400	\$ 59	\$ 3	\$ 43	\$ 13	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3921400	\$ 70	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 70	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3921400	\$ 317	\$ 0	\$ 317	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3921400	\$ 20	\$ 0	\$ 5	\$ 11	\$ 3	\$ 9	\$ 1	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3921400	\$ 217	\$ 0	\$ 0	\$ 0	\$ 0	\$ 217	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3921400	\$ 47	\$ 0	\$ 0	\$ 47	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3921400	\$ 117	\$ 0	\$ 0	\$ 0	\$ 117	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3921400	\$ 16	\$ 0	\$ 0	\$ 0	\$ 16	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3921900	\$ 273	\$ 0	\$ 0	\$ 0	\$ 63	\$ 185	\$ 24	\$ 2	\$ 0
1010000	ELEC PLANT IN SERV	3921900	\$ 101	\$ 4	\$ 73	\$ 23	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3921900	\$ 316	\$ 0	\$ 0	\$ 316	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3921900	\$ 314	\$ 6	\$ 74	\$ 21	\$ 47	\$ 146	\$ 19	\$ 1	\$ 0



PACIFICORP

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

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1010000	ELEC PLANT IN SERV	3921900	\$ 1,017	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,017	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3921900	\$ 170	\$ 0	\$ 0	\$ 170	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3921900	\$ 86	\$ 86	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3923000	\$ 1,076	\$ 61	\$ 773	\$ 205	\$ 86	\$ 0	\$ 0	\$ 183	\$ 9
1010000	ELEC PLANT IN SERV	3930000	\$ 221	\$ 221	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3930000	\$ 1,140	\$ 0	\$ 0	\$ 954	\$ 0	\$ 2,803	\$ 360	\$ 23	\$ 0
1010000	ELEC PLANT IN SERV	3930000	\$ 707	\$ 31	\$ 516	\$ 159	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3930000	\$ 408	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 408	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3930000	\$ 664	\$ 29	\$ 482	\$ 149	\$ 1	\$ 3	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3930000	\$ 2,893	\$ 0	\$ 2,893	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3930000	\$ 189	\$ 4	\$ 44	\$ 12	\$ 28	\$ 87	\$ 11	\$ 1	\$ 0
1010000	ELEC PLANT IN SERV	3930000	\$ 3,703	\$ 0	\$ 0	\$ 0	\$ 0	\$ 3,703	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3930000	\$ 761	\$ 0	\$ 0	\$ 761	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3930000	\$ 874	\$ 0	\$ 0	\$ 874	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3930000	\$ 20	\$ 0	\$ 0	\$ 0	\$ 20	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3940000	\$ 746	\$ 746	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3940000	\$ 6	\$ 6	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1	\$ 0
1010000	ELEC PLANT IN SERV	3940000	\$ 18,766	\$ 0	\$ 0	\$ 0	\$ 4,322	\$ 12,707	\$ 1,633	\$ 104	\$ 0
1010000	ELEC PLANT IN SERV	3940000	\$ 2,864	\$ 127	\$ 2,091	\$ 646	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3940000	\$ 1,960	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,960	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3940000	\$ 3,207	\$ 141	\$ 2,328	\$ 720	\$ 0	\$ 4	\$ 12	\$ 2	\$ 0
1010000	ELEC PLANT IN SERV	3940000	\$ 10,474	\$ 0	\$ 10,474	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3940000	\$ 3,720	\$ 74	\$ 874	\$ 248	\$ 559	\$ 1,733	\$ 221	\$ 11	\$ 0
1010000	ELEC PLANT IN SERV	3940000	\$ 12,984	\$ 0	\$ 0	\$ 0	\$ 0	\$ 12,984	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3940000	\$ 2,881	\$ 0	\$ 0	\$ 2,881	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3940000	\$ 851	\$ 0	\$ 0	\$ 0	\$ 3,851	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3940000	\$ 479	\$ 0	\$ 0	\$ 0	\$ 479	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3950000	\$ 405	\$ 405	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3950000	\$ 4,830	\$ 61	\$ 1,004	\$ 310	\$ 1,112	\$ 3,270	\$ 420	\$ 27	\$ 0
1010000	ELEC PLANT IN SERV	3950000	\$ 1,375	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3950000	\$ 1,391	\$ 9	\$ 146	\$ 45	\$ 0	\$ 1	\$ 391	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3950000	\$ 201	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3950000	\$ 7,941	\$ 0	\$ 7,941	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3950000	\$ 1,553	\$ 91	\$ 1,070	\$ 303	\$ 684	\$ 2,121	\$ 271	\$ 13	\$ 0
1010000	ELEC PLANT IN SERV	3950000	\$ 7,483	\$ 0	\$ 0	\$ 0	\$ 0	\$ 7,483	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3950000	\$ 1,584	\$ 0	\$ 0	\$ 1,584	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3950000	\$ 2,366	\$ 0	\$ 0	\$ 0	\$ 2,366	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3950000	\$ 417	\$ 0	\$ 0	\$ 0	\$ 417	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3960000	\$ 1,220	\$ 1,220	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3960000	\$ 229	\$ 0	\$ 0	\$ 229	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3960000	\$ 155	\$ 7	\$ 113	\$ 35	\$ 0	\$ 155	\$ 20	\$ 1	\$ 0
1010000	ELEC PLANT IN SERV	3960000	\$ 2,323	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 2,323	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3960000	\$ 351	\$ 0	\$ 7,351	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3960000	\$ 113	\$ 2	\$ 27	\$ 8	\$ 17	\$ 53	\$ 7	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3960000	\$ 6,715	\$ 0	\$ 0	\$ 0	\$ 0	\$ 6,715	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3960000	\$ 1,598	\$ 0	\$ 0	\$ 1,598	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3960000	\$ 2,276	\$ 0	\$ 0	\$ 0	\$ 3,276	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3960000	\$ 582	\$ 0	\$ 0	\$ 0	\$ 582	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3960700	\$ 173	\$ 173	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3960700	\$ 124	\$ 0	\$ 0	\$ 0	\$ 29	\$ 84	\$ 11	\$ 1	\$ 0
1010000	ELEC PLANT IN SERV	3960700	\$ 171	\$ 0	\$ 0	\$ 0	\$ 0	\$ 171	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3960700	\$ 931	\$ 0	\$ 931	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3960700	\$ 54	\$ 1	\$ 13	\$ 4	\$ 8	\$ 25	\$ 3	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3960700	\$ 1,029	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,029	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3960700	\$ 205	\$ 0	\$ 0	\$ 0	\$ 205	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3960700	\$ 210	\$ 0	\$ 0	\$ 0	\$ 0	\$ 210	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3960800	\$ 1,541	\$ 1,541	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0



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

Primary Account	Secondary Account	Alec	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1010000	ELEC PLANT IN SERV	3960800	\$ 1,173	\$ 0	\$ 0	\$ 0	\$ 270	\$ 794	\$ 102	\$ 6	\$ 0
1010000	ELEC PLANT IN SERV	3960800	\$ 67	\$ 3	\$ 49	\$ 15	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3960800	\$ 2,948	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 2,948	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3960800	\$ 12,974	\$ 0	\$ 12,974	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3960800	\$ 273	\$ 5	\$ 64	\$ 18	\$ 41	\$ 127	\$ 16	\$ 1	\$ 0
1010000	ELEC PLANT IN SERV	3960800	\$ 16,544	\$ 0	\$ 0	\$ 0	\$ 0	\$ 16,544	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3960800	\$ 3,174	\$ 0	\$ 0	\$ 3,174	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3960800	\$ 4,184	\$ 0	\$ 0	\$ 0	\$ 4,184	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3960800	\$ 1,113	\$ 0	\$ 0	\$ 0	\$ 1,113	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3961000	\$ 2,706	\$ 0	\$ 0	\$ 0	\$ 623	\$ 1,832	\$ 235	\$ 15	\$ 0
1010000	ELEC PLANT IN SERV	3961000	\$ 368	\$ 16	\$ 269	\$ 83	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3961000	\$ 542	\$ 24	\$ 393	\$ 122	\$ 1	\$ 2	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3961000	\$ 413	\$ 0	\$ 413	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3961000	\$ 3	\$ 0	\$ 0	\$ 0	\$ 0	\$ 3	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3961100	\$ 35	\$ 0	\$ 0	\$ 0	\$ 9	\$ 23	\$ 3	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3961100	\$ 23,929	\$ 0	\$ 0	\$ 0	\$ 5,419	\$ 15,922	\$ 2,048	\$ 130	\$ 0
1010000	ELEC PLANT IN SERV	3961100	\$ 595	\$ 25	\$ 405	\$ 125	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3961100	\$ 8,551	\$ 377	\$ 6,207	\$ 1,919	\$ 11	\$ 33	\$ 4	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3961100	\$ 928	\$ 0	\$ 928	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3961100	\$ 723	\$ 14	\$ 170	\$ 48	\$ 109	\$ 337	\$ 43	\$ 2	\$ 0
1010000	ELEC PLANT IN SERV	3961100	\$ 1,715	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,715	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3961100	\$ 176	\$ 0	\$ 0	\$ 0	\$ 176	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3961200	\$ 843	\$ 843	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3961200	\$ 2	\$ 2	\$ 0	\$ 0	\$ 1	\$ 2	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3961200	\$ 143	\$ 66	\$ 104	\$ 32	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3961200	\$ 2,417	\$ 0	\$ 0	\$ 0	\$ 0	\$ 2,417	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3961200	\$ 9,529	\$ 0	\$ 9,529	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3961200	\$ 157	\$ 3	\$ 37	\$ 10	\$ 24	\$ 79	\$ 9	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3961200	\$ 15,282	\$ 0	\$ 0	\$ 0	\$ 15,282	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3961200	\$ 1,748	\$ 0	\$ 0	\$ 1,748	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3961200	\$ 3,984	\$ 0	\$ 0	\$ 3,984	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3961200	\$ 836	\$ 0	\$ 0	\$ 836	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3961300	\$ 480	\$ 480	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3961300	\$ 10	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3961300	\$ 3,230	\$ 0	\$ 0	\$ 0	\$ 744	\$ 2,187	\$ 281	\$ 18	\$ 0
1010000	ELEC PLANT IN SERV	3961300	\$ 1,153	\$ 51	\$ 842	\$ 260	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3961300	\$ 1,056	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,056	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3961300	\$ 881	\$ 39	\$ 640	\$ 198	\$ 1	\$ 3	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3961300	\$ 1,767	\$ 0	\$ 1,767	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3961300	\$ 548	\$ 11	\$ 129	\$ 36	\$ 82	\$ 255	\$ 33	\$ 2	\$ 0
1010000	ELEC PLANT IN SERV	3961300	\$ 4,844	\$ 0	\$ 0	\$ 0	\$ 0	\$ 4,844	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3961300	\$ 817	\$ 0	\$ 0	\$ 817	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3961300	\$ 1,217	\$ 0	\$ 0	\$ 0	\$ 1,217	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3961300	\$ 648	\$ 0	\$ 0	\$ 0	\$ 648	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3970000	\$ 4,996	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3970000	\$ 246	\$ 0	\$ 0	\$ 0	\$ 62	\$ 159	\$ 23	\$ 1	\$ 0
1010000	ELEC PLANT IN SERV	3970000	\$ 101,089	\$ 0	\$ 0	\$ 0	\$ 23,284	\$ 68,449	\$ 8,798	\$ 559	\$ 0
1010000	ELEC PLANT IN SERV	3970000	\$ 41,028	\$ 1,817	\$ 29,953	\$ 9,258	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3970000	\$ 4,487	\$ 84	\$ 1,059	\$ 241	\$ 261	\$ 1,715	\$ 137	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3970000	\$ 10,053	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3970000	\$ 3,934	\$ 173	\$ 2,856	\$ 883	\$ 5	\$ 15	\$ 2	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3970000	\$ 54,543	\$ 0	\$ 54,543	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3970000	\$ 139	\$ 2	\$ 35	\$ 11	\$ 21	\$ 60	\$ 8	\$ 1	\$ 0
1010000	ELEC PLANT IN SERV	3970000	\$ 78,375	\$ 1,559	\$ 18,418	\$ 5,216	\$ 11,782	\$ 36,909	\$ 4,667	\$ 24	\$ 0
1010000	ELEC PLANT IN SERV	3970000	\$ 52,475	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3970000	\$ 12,100	\$ 0	\$ 12,100	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	3970000	\$ 25,460	\$ 0	\$ 0	\$ 0	\$ 25,460	\$ 0	\$ 0	\$ 0	\$ 0



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

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1010000	ELEC PLANT IN SERV	WYU	\$ 4,919	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	CA	\$ 310	\$ 310	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	CAEE	\$ 82	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	CAEE	\$ 604	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	CAGW	\$ 1,010	\$ 45	\$ 738	\$ 228	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	IDU	\$ 364	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	JBG	\$ 593	\$ 26	\$ 431	\$ 133	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	OR	\$ 2,730	\$ 0	\$ 2,730	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	SO	\$ 534	\$ 11	\$ 125	\$ 36	\$ 80	\$ 249	\$ 32	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	UT	\$ 2,292	\$ 0	\$ 0	\$ 0	\$ 0	\$ 2,292	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	WA	\$ 638	\$ 0	\$ 0	\$ 638	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	WYP	\$ 847	\$ 0	\$ 0	\$ 847	\$ 0	\$ 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	\$ 52	\$ 52	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	CAEE	\$ 1	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	CAEE	\$ 1,887	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,277	\$ 164	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	CAGW	\$ 30	\$ 15	\$ 241	\$ 74	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	CAEE	\$ 216	\$ 5	\$ 66	\$ 15	\$ 0	\$ 106	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	CAEE	\$ 59	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	JBG	\$ 118	\$ 5	\$ 85	\$ 26	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	OR	\$ 1,054	\$ 0	\$ 1,054	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	SO	\$ 2,621	\$ 52	\$ 616	\$ 174	\$ 394	\$ 1,221	\$ 156	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	UT	\$ 954	\$ 0	\$ 0	\$ 193	\$ 0	\$ 954	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	WA	\$ 187	\$ 0	\$ 0	\$ 0	\$ 187	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	WYU	\$ 17	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1010000	ELEC PLANT IN SERV	CAEE	\$ 2,632	\$ 0	\$ 0	\$ 0	\$ 0	\$ 668	\$ 1,702	\$ 248	\$ 14
1010000	ELEC PLANT IN SERV	CAEE	\$ 50,361	\$ 0	\$ 0	\$ 0	\$ 0	\$ 12,786	\$ 32,574	\$ 4,739	\$ 263
1010000	ELEC PLANT IN SERV	CAEE	\$ 42,149	\$ 0	\$ 0	\$ 0	\$ 10,701	\$ 27,262	\$ 3,966	\$ 8	\$ 0
1010000	ELEC PLANT IN SERV	CAEE	\$ 13,834	\$ 0	\$ 0	\$ 0	\$ 3,512	\$ 6,948	\$ 1,302	\$ 72	\$ 0
1010000	ELEC PLANT IN SERV	CAEE	\$ 2,282	\$ 0	\$ 0	\$ 0	\$ 833	\$ 2,123	\$ 309	\$ 17	\$ 0
1010000	ELEC PLANT IN SERV	CAEE	\$ 68,688	\$ 0	\$ 0	\$ 0	\$ 17,438	\$ 44,427	\$ 6,463	\$ 359	\$ 0
1010000	ELEC PLANT IN SERV	CAEE	\$ 23,466	\$ 0	\$ 0	\$ 0	\$ 5,958	\$ 15,178	\$ 2,208	\$ 123	\$ 0
1010000	ELEC PLANT IN SERV	CAEE	\$ 8,736	\$ 0	\$ 0	\$ 0	\$ 2,218	\$ 5,651	\$ 828	\$ 46	\$ 0
1010000	ELEC PLANT IN SERV	CAEE	\$ 19,429	\$ 0	\$ 0	\$ 0	\$ 4,933	\$ 12,567	\$ 1,828	\$ 101	\$ 0
1010000	ELEC PLANT IN SERV	CAEE	\$ 7,079	\$ 0	\$ 0	\$ 0	\$ 1,797	\$ 4,579	\$ 666	\$ 37	\$ 0
1010000	ELEC PLANT IN SERV	CAEE	\$ 1,291	\$ 0	\$ 0	\$ 0	\$ 328	\$ 835	\$ 121	\$ 7	\$ 0
1010000	ELEC PLANT IN SERV	CAEE	\$ 5,786	\$ 0	\$ 0	\$ 0	\$ 1,469	\$ 3,742	\$ 544	\$ 30	\$ 0
1010000	ELEC PLANT IN SERV	CAEE	\$ 2,323	\$ 0	\$ 0	\$ 0	\$ 590	\$ 1,503	\$ 219	\$ 12	\$ 0
1010000	ELEC PLANT IN SERV	CAEE	\$ 3,046	\$ 0	\$ 0	\$ 0	\$ 116	\$ 296	\$ 43	\$ 2	\$ 0
1010000	ELEC PLANT IN SERV	CAEE	\$ 458	\$ 0	\$ 0	\$ 0	\$ 9,405	\$ 23,962	\$ 3,486	\$ 193	\$ 0
1010000	ELEC PLANT IN SERV	CAEE	\$ 25,580,222	\$ 510,165	\$ 6,020,749	\$ 1,702,814	\$ 3,840,971	\$ 11,910,549	\$ 1,621,867	\$ 73,107	\$ 0
1010000	ELEC PLANT IN SERV-OTHER	CAEE	\$ (1)	\$ 0	\$ 0	\$ 0	\$ 0	\$ (1)	\$ (1)	\$ (0)	\$ (0)
1019000	ELEC PLANT IN SERV-OTHER	SO	\$ (89)	\$ (2)	\$ (21)	\$ (6)	\$ (13)	\$ (42)	\$ (5)	\$ (0)	\$ (0)
1019000	ELEC PLANT IN SERV-OTHER	CAGE	\$ (5,629)	\$ 0	\$ 0	\$ 0	\$ (1,296)	\$ (3,811)	\$ (490)	\$ (31)	\$ 0
1019000	ELEC PLANT IN SERV-OTHER	CAGW	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1019000	ELEC PLANT IN SERV-OTHER	CAGE	\$ (2,305)	\$ 0	\$ 0	\$ 0	\$ (531)	\$ (1,561)	\$ (201)	\$ (13)	\$ 0
1019000	ELEC PLANT IN SERV-OTHER	CAGW	\$ (579)	\$ (26)	\$ (423)	\$ (131)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1019000	ELEC PLANT IN SERV-OTHER	CA	\$ (471)	\$ (471)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1019000	ELEC PLANT IN SERV-OTHER	IDU	\$ 3	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1019000	ELEC PLANT IN SERV-OTHER	JBG	\$ (421)	\$ 0	\$ (421)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1019000	ELEC PLANT IN SERV-OTHER	OR	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1019000	ELEC PLANT IN SERV-OTHER	SO	\$ (492)	\$ 0	\$ 0	\$ 0	\$ 0	\$ (492)	\$ 0	\$ 0	\$ 0
1019000	ELEC PLANT IN SERV-OTHER	WA	\$ (336)	\$ 0	\$ 0	\$ (336)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1019000	ELEC PLANT IN SERV-OTHER	WYU	\$ (388)	\$ 0	\$ 0	\$ (388)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1019000	ELEC PLANT IN SERV-OTHER	SO	\$ (517)	\$ (10)	\$ (121)	\$ (94)	\$ (78)	\$ (241)	\$ (31)	\$ (1)	\$ 0
1019000	ELEC PLANT IN SERV-OTHER	SO	\$ (28)	\$ (1)	\$ (7)	\$ (2)	\$ (4)	\$ (13)	\$ (2)	\$ (0)	\$ 0



PACIFICORP

Electric Plan in Service with Unclassified Plant (Actuals) Average of Monthly Averages Ending - June 2015 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										
1019000 Total	141209										
1020000	ELEC PL PUR OR SLD										
1020000	ELEC PL PUR OR SLD										
1020000	ELEC PL PUR OR SLD										
1020000 Total											
1060000	COMP CONST NOT CLASS										
1060000 Total											
1061000	DIST COMP CONST NOT										
1061000	DIST COMP CONST NOT										
1061000	DIST COMP CONST NOT										
1061000	DIST COMP CONST NOT										
1061000	DIST COMP CONST NOT										
1061000	DIST COMP CONST NOT										
1061000 Total											
1062000	TRAN COMP CONST NOT										
1062000	TRAN COMP CONST NOT										
1062000	TRAN COMP CONST NOT										
1062000 Total											
1063000	PROD COMP CONST NOT										
1064000	GEN COMP CONST NOT										
1064000 Total											
Grand Total											



PACIFICORP

Capital Lease (Actuals)

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

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1011000	PRPTY UND CPTL LSS	CAGE	\$ 12,412	\$ 0	\$ 0	\$ 0	\$ 2,859	\$ 8,404	\$ 1,080	\$ 69	\$ 0
1011000	PRPTY UND CPTL LSS	CAGW	\$ 4,540	\$ 201	\$ 3,315	\$ 1,024	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1011000	PRPTY UND CPTL LSS	OR	\$ 4,596	\$ 0	\$ 4,596	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1011000	PRPTY UND CPTL LSS	SO	\$ 12,664	\$ 252	\$ 2,976	\$ 843	\$ 1,904	\$ 5,899	\$ 754	\$ 36	\$ 0
1011000	PRPTY UND CPTL LSS	UT	\$ 11,714	\$ 0	\$ 0	\$ 0	\$ 0	\$ 11,714	\$ 0	\$ 0	\$ 0
1011000 Total			\$ 45,926	\$ 453	\$ 10,887	\$ 1,867	\$ 4,762	\$ 26,018	\$ 1,834	\$ 105	\$ 0
1011500	CAP LEASES#ACCM AMRT	CAGE	\$ (2,751)	\$ 0	\$ 0	\$ 0	\$ (634)	\$ (1,863)	\$ (239)	\$ (15)	\$ 0
1011500	CAP LEASES#ACCM AMRT	CAGW	\$ (417)	\$ (18)	\$ (304)	\$ (94)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1011500	CAP LEASES#ACCM AMRT	OR	\$ (2,266)	\$ 0	\$ (2,266)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1011500	CAP LEASES#ACCM AMRT	SO	\$ (1,269)	\$ (25)	\$ (298)	\$ (84)	\$ (191)	\$ (591)	\$ (76)	\$ (4)	\$ 0
1011500	CAP LEASES#ACCM AMRT	UT	\$ (5,309)	\$ 0	\$ 0	\$ 0	\$ 0	\$ (5,309)	\$ 0	\$ 0	\$ 0
1011500 Total			\$ (12,012)	\$ (44)	\$ (2,868)	\$ (179)	\$ (824)	\$ (7,763)	\$ (315)	\$ (19)	\$ 0
1011950	CAP LEASES#ACCM AMRT	CAGE	\$ (454)	\$ 0	\$ 0	\$ 0	\$ (105)	\$ (308)	\$ (40)	\$ (3)	\$ 0
1011950	CAP LEASES#ACCM AMRT	CAGW	\$ (456)	\$ (20)	\$ (333)	\$ (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)	\$ (173)	\$ (2,038)	\$ (577)	\$ (1,304)	\$ (4,040)	\$ (516)	\$ (25)	\$ 0
1011950	CAP LEASES#ACCM AMRT	WYP	\$ (255)	\$ 0	\$ 0	\$ (255)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1011950 Total			\$ (9,980)	\$ (193)	\$ (2,513)	\$ (680)	\$ (1,663)	\$ (4,348)	\$ (556)	\$ (27)	\$ 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	\$ 233	\$ 75	\$ 139	\$ 394	\$ 51	\$ 3	\$ 0
1119000	AC PR AMR EL PT SR-O	SO	\$ 8,673	\$ 173	\$ 2,038	\$ 577	\$ 1,304	\$ 4,040	\$ 516	\$ 25	\$ 0
1119000	AC PR AMR EL PT SR-O	WYP	\$ 255	\$ 0	\$ 0	\$ 0	\$ 255	\$ 0	\$ 0	\$ 0	\$ 0
1119000 Total			\$ 9,980	\$ 187	\$ 2,413	\$ 652	\$ 1,698	\$ 4,434	\$ 568	\$ 28	\$ 0
Grand Total			\$ 33,914	\$ 403	\$ 7,919	\$ 1,661	\$ 3,973	\$ 18,341	\$ 1,531	\$ 87	\$ 0



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

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1050000	EL PLT HLD FTR USE	LAND OWNED IN FEE	\$ 8,923	\$ 0	\$ 0	\$ 0	\$ 2,055	\$ 6,042	\$ 777	\$ 49	\$ 0
1050000	EL PLT HLD FTR USE	LAND OWNED IN FEE	\$ 2,750	\$ 0	\$ 0	\$ 0	\$ 633	\$ 1,862	\$ 239	\$ 15	\$ 0
1050000	EL PLT HLD FTR USE	LAND OWNED IN FEE	\$ 163	\$ 7	\$ 119	\$ 37	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1050000	EL PLT HLD FTR USE	LAND RIGHTS	\$ 755	\$ 0	\$ 0	\$ 0	\$ 174	\$ 511	\$ 66	\$ 4	\$ 0
1050000	EL PLT HLD FTR USE	LAND OWNED IN FEE	\$ 683	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1050000	EL PLT HLD FTR USE	LAND OWNED IN FEE	\$ 746	\$ 0	\$ 746	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1050000	EL PLT HLD FTR USE	LAND OWNED IN FEE	\$ 4,847	\$ 0	\$ 0	\$ 0	\$ 0	\$ 4,847	\$ 0	\$ 0	\$ 0
1050000	EL PLT HLD FTR USE	LAND OWNED IN FEE	\$ 1	\$ 0	\$ 0	\$ 0	\$ 1	\$ 0	\$ 0	\$ 0	\$ 0
1050000	EL PLT HLD FTR USE	LAND OWNED IN FEE	\$ 3,508	\$ 0	\$ 3,508	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1050000	EL PLT HLD FTR USE	LAND OWNED IN FEE	\$ 953	\$ 0	\$ 0	\$ 0	\$ 242	\$ 616	\$ 90	\$ 5	\$ 0
1050000	EL PLT HLD FTR USE	LAND RIGHTS	\$ 23,329	\$ 691	\$ 4,373	\$ 37	\$ 3,105	\$ 13,879	\$ 1,171	\$ 74	\$ 0
1059000	EL PLT HLD FTR USE-O	ELECTRIC PLANT HELD FOR FUTURE USE-OTHER	\$ 24,349	\$ 0	\$ 0	\$ 0	\$ 6,182	\$ 15,749	\$ 2,291	\$ 127	\$ 0
1059000	EL PLT HLD FTR USE-O	ELECTRIC PLANT HELD FOR FUTURE USE-OTHER	\$ 5,052	\$ 78	\$ 1,231	\$ 388	\$ 852	\$ 2,170	\$ 316	\$ 18	\$ 0
1059000 Total			\$ 29,401	\$ 78	\$ 1,231	\$ 388	\$ 7,033	\$ 17,919	\$ 2,607	\$ 145	\$ 0
Grand Total			\$ 52,729	\$ 768	\$ 5,604	\$ 425	\$ 10,138	\$ 31,797	\$ 3,778	\$ 218	\$ 0



Deferred Debits (Actuals)
 Average of Monthly Averages Ending - June 2015
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1861000	MS DEF DB-OTH WIP	CAEE	\$ 2,347	\$ 0	\$ 0	\$ 0	\$ 596	\$ 1,518	\$ 221	\$ 12	\$ 0
1861000	EMMISSION REDUCTION CREDITS PURCHASED	CAEE	\$ (2,040)	\$ 0	\$ 0	\$ 0	\$ (518)	\$ (1,319)	\$ (192)	\$ (11)	\$ 0
1861000 Total	ERCS - Impairment Reserve		\$ 307	\$ 0	\$ 0	\$ 0	\$ 78	\$ 198	\$ 29	\$ 2	\$ 0
1861200	FINANCING COSTS DEFR	SO	\$ 31	\$ 1	\$ 7	\$ 2	\$ 5	\$ 15	\$ 2	\$ 0	\$ 0
1861200	FINANCING COST DEFERR	SO	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ 0
1861200	DEFERRED - S-3 SHELF REGISTRATION COSTS	OTHER	\$ 2,141	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 2,141
1861200	UNAMORTIZED CREDIT AGREEMENT COSTS	OTHER	\$ 95	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 95
1861200	UNAMORTIZED PCRB LOC/SBBPA COSTS	OTHER	\$ 254	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 254
1861200	UNAMORTIZED PCRB MADE CONVERSION COSTS	OTHER	\$ 612	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 612
1861200	UNAMORTIZED '94 SERIES RESTRUCTURING COS	OTHER	\$ 3,133	\$ 1	\$ 7	\$ 2	\$ 5	\$ 15	\$ 2	\$ 0	\$ 3,102
1861200 Total	ENVIRONMENTAL DEFERRED	SO	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1863500 Total	ENVIRONMENTAL DEFERRED	CAEE	\$ 319	\$ 0	\$ 0	\$ 0	\$ 81	\$ 206	\$ 30	\$ 2	\$ 0
1865000	DEFERRED Longwall Costs	CAEE	\$ 2,681	\$ 0	\$ 0	\$ 0	\$ 681	\$ 1,734	\$ 252	\$ 14	\$ 0
1865000	DEFERRED COAL COSTS - WYODAK SETTLEMENT	CAEE	\$ 2,752	\$ 0	\$ 0	\$ 0	\$ 699	\$ 1,780	\$ 259	\$ 14	\$ 0
1865000	Deferred Coal Costs - Naughton Contract	CAEE	\$ 1,917	\$ 0	\$ 0	\$ 0	\$ 487	\$ 1,240	\$ 180	\$ 10	\$ 0
1865000	LT Prepaid Coal Costs	CAEE	\$ 7,669	\$ 0	\$ 0	\$ 0	\$ 1,947	\$ 4,961	\$ 722	\$ 40	\$ 0
1865000 Total	DEFERRED CHARGES	CAEE	\$ 474	\$ 0	\$ 0	\$ 0	\$ 120	\$ 307	\$ 45	\$ 2	\$ 0
1867000 Total	DEFERRED CHARGES	OTHER	\$ 29	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 29
1868000	Oh Def Chrg - IT Licenses/Maintenance	CAGE	\$ 80	\$ 0	\$ 0	\$ 0	\$ 18	\$ 54	\$ 7	\$ 0	\$ 0
1868000	Lake Side 2 Maint. Prepayment - Current	CAGE	\$ 79	\$ 0	\$ 0	\$ 0	\$ 18	\$ 53	\$ 7	\$ 0	\$ 0
1868000	TGS BUYOUT	SG	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1868000	LAKEVIEW BUYOUT	SG	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ 0
1868000	BUFFALO SETTLEMENT	SG	\$ 424	\$ 7	\$ 108	\$ 35	\$ 65	\$ 183	\$ 24	\$ 2	\$ 0
1868000	JOSEPH SETTLEMENT	SG	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ 0
1868000	TRI-STATE FIRM WHEELING	SG	\$ 12,246	\$ 192	\$ 3,134	\$ 1,008	\$ 1,875	\$ 5,302	\$ 691	\$ 44	\$ 0
1868000	MEAD-PHOENIX-AVAILABILITY & TRANS CHARGE	SG	\$ 324	\$ 5	\$ 83	\$ 27	\$ 50	\$ 140	\$ 18	\$ 1	\$ 0
1868000	LACOMB IRRIGATION	SG	\$ 1,035	\$ 16	\$ 265	\$ 85	\$ 159	\$ 448	\$ 58	\$ 4	\$ 0
1868000	BOGUS CREEK	CAGE	\$ 25	\$ 0	\$ 0	\$ 0	\$ 6	\$ 17	\$ 2	\$ 0	\$ 0
1868000	POINT-TO-POINT TRANS RESERVATIONS	SG	\$ 1,095	\$ 17	\$ 280	\$ 90	\$ 168	\$ 474	\$ 62	\$ 4	\$ 0
1868000	POINT-TO-POINT TRANS RESERVATIONS	SG	\$ 4,741	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 4,741
1868000	BPA LT TRANSMISSION PREPAID	OTHER	\$ 113	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 113
1868000	LT Prepaid RECS for RPS (OR)	OTHER	\$ 4,877	\$ 0	\$ 0	\$ 0	\$ 1,123	\$ 3,303	\$ 424	\$ 27	\$ 0
1868000	LT Lake Side 2 Maint. Prepayment	CAGE	\$ 18,231	\$ 0	\$ 0	\$ 0	\$ 4,199	\$ 12,345	\$ 1,587	\$ 101	\$ 0
1868000	LT LAKE SIDE MAINT PREPAYMENT	CAGE	\$ 18,141	\$ 803	\$ 13,244	\$ 4,093	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1868000	LT CHEHALIS CSA MAINT. PREPAYMENT	CAGW	\$ 13,938	\$ 0	\$ 0	\$ 0	\$ 3,210	\$ 9,438	\$ 1,213	\$ 77	\$ 0
1868000	LT Current Creek CSA Maint Prepayment	CAGE	\$ 75,377	\$ 1,041	\$ 17,115	\$ 5,338	\$ 10,891	\$ 31,757	\$ 4,093	\$ 261	\$ 4,883
1868000 Total	DEFERRED MONTANA COLSTRIP PLANT COSTS	CAGE	\$ 325	\$ 0	\$ 0	\$ 0	\$ 75	\$ 220	\$ 28	\$ 2	\$ 0
1868200	DEFERRED MONTANA COLSTRIP PLANT COSTS	OTHER	\$ 3,102	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 3,102
1868200 Total	Prepaid IBEW 57 Pension Contr - Current	OTHER	\$ 3,102	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1869000	FIRTH COGENERATION BUYOUT	SG	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1869000	HERMISTON SWAP	CAGW	\$ 3,706	\$ 164	\$ 2,705	\$ 836	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1869000	LT Prepaid IBEW 57 Pension Contribution	OTHER	\$ 4,445	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 4,445
1869000	Prepaid IBEW 57 - ReClass to Current	OTHER	\$ (3,102)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (3,102)
1869000 Total			\$ 8,150	\$ 164	\$ 2,705	\$ 836	\$ 13,115	\$ 37,457	\$ 4,918	\$ 307	\$ 4,445
Grand Total			\$ 95,436	\$ 1,205	\$ 19,827	\$ 6,176	\$ 13,115	\$ 37,457	\$ 4,918	\$ 307	\$ 12,430



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

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1511100	COAL INVENTORY-CARBON	CAEE	\$ 1,440	\$ 0	\$ 0	\$ 0	\$ 365	\$ 931	\$ 135	\$ 8	\$ 0
1511100 Total		CAEE	\$ 1,440	\$ 0	\$ 0	\$ 0	\$ 365	\$ 931	\$ 135	\$ 8	\$ 0
1511120	COAL INVENTORY-HUNTER	CAEE	\$ 44,542	\$ 0	\$ 0	\$ 0	\$ 11,308	\$ 28,810	\$ 4,191	\$ 233	\$ 0
1511120 Total		CAEE	\$ 44,542	\$ 0	\$ 0	\$ 0	\$ 11,308	\$ 28,810	\$ 4,191	\$ 233	\$ 0
1511130	COAL INVENTORY-HUNTINGTON	CAEE	\$ 28,615	\$ 0	\$ 0	\$ 0	\$ 7,265	\$ 18,508	\$ 2,693	\$ 149	\$ 0
1511130 Total		CAEE	\$ 28,615	\$ 0	\$ 0	\$ 0	\$ 7,265	\$ 18,508	\$ 2,693	\$ 149	\$ 0
1511140	COAL INVENTORY-JB	JBE	\$ 25,548	\$ 1,166	\$ 18,430	\$ 5,807	\$ 37	\$ 94	\$ 14	\$ 1	\$ 0
1511140 Total		JBE	\$ 25,548	\$ 1,166	\$ 18,430	\$ 5,807	\$ 37	\$ 94	\$ 14	\$ 1	\$ 0
1511160	COAL INVENTORY-NAUGHTON	CAEE	\$ 8,391	\$ 0	\$ 0	\$ 0	\$ 2,130	\$ 5,427	\$ 790	\$ 44	\$ 0
1511160 Total		CAEE	\$ 8,391	\$ 0	\$ 0	\$ 0	\$ 2,130	\$ 5,427	\$ 790	\$ 44	\$ 0
1511170	COAL INVENTORY-CPP	CAEE	\$ 27,098	\$ 0	\$ 0	\$ 0	\$ 6,880	\$ 17,527	\$ 2,550	\$ 142	\$ 0
1511170 Total		CAEE	\$ 27,098	\$ 0	\$ 0	\$ 0	\$ 6,880	\$ 17,527	\$ 2,550	\$ 142	\$ 0
1511180	COAL INVENTORY-WYODAK	CAEE	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1511180 Total		CAEE	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1511200	COAL INVENTORY-CHOLLA	CAEE	\$ 10,608	\$ 0	\$ 0	\$ 0	\$ 2,693	\$ 6,861	\$ 998	\$ 55	\$ 0
1511200 Total		CAEE	\$ 10,608	\$ 0	\$ 0	\$ 0	\$ 2,693	\$ 6,861	\$ 998	\$ 55	\$ 0
1511300	COAL INVENTORY-COLSTIP	CAEW	\$ 1,493	\$ 69	\$ 1,083	\$ 341	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1511300 Total		CAEW	\$ 1,493	\$ 69	\$ 1,083	\$ 341	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1511400	COAL INVENTORY-CRAIG	CAEE	\$ 9,316	\$ 0	\$ 0	\$ 0	\$ 2,365	\$ 6,026	\$ 877	\$ 49	\$ 0
1511400 Total		CAEE	\$ 9,316	\$ 0	\$ 0	\$ 0	\$ 2,365	\$ 6,026	\$ 877	\$ 49	\$ 0
1511500	COAL INV- DEER CREEK	CAEE	\$ 34	\$ 0	\$ 0	\$ 0	\$ 9	\$ 22	\$ 3	\$ 0	\$ 0
1511500 Total		CAEE	\$ 34	\$ 0	\$ 0	\$ 0	\$ 9	\$ 22	\$ 3	\$ 0	\$ 0
1511600	COAL INVENTORY-DJ	CAEE	\$ 7,546	\$ 0	\$ 0	\$ 0	\$ 1,916	\$ 4,881	\$ 710	\$ 39	\$ 0
1511600 Total		CAEE	\$ 7,546	\$ 0	\$ 0	\$ 0	\$ 1,916	\$ 4,881	\$ 710	\$ 39	\$ 0
1511700	COAL INVENTORY-RG	CAEE	\$ 26,254	\$ 0	\$ 0	\$ 0	\$ 6,665	\$ 16,981	\$ 2,470	\$ 137	\$ 0
1511700 Total		CAEE	\$ 26,254	\$ 0	\$ 0	\$ 0	\$ 6,665	\$ 16,981	\$ 2,470	\$ 137	\$ 0
1511800	COAL INVENTORY	CAEE	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1511800 Total		CAEE	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1511900	COAL INVENTORY-HAYDEN	CAEE	\$ 2,631	\$ 0	\$ 0	\$ 0	\$ 668	\$ 1,701	\$ 248	\$ 14	\$ 0
1511900 Total		CAEE	\$ 2,631	\$ 0	\$ 0	\$ 0	\$ 668	\$ 1,701	\$ 248	\$ 14	\$ 0
1512000	NATURAL GAS	CAEE	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1512000 Total		CAEE	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1512150	NATURAL GAS-LITTLE MOUNTAIN	CAEE	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1512150 Total		CAEE	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1512170	NATURAL GAS-WV	CAEE	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1512170 Total		CAEE	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1512180	NATURAL GAS-CLAY BASIN	CAEE	\$ 2,760	\$ 0	\$ 0	\$ 0	\$ 701	\$ 1,785	\$ 260	\$ 14	\$ 0
1512180 Total		CAEE	\$ 2,760	\$ 0	\$ 0	\$ 0	\$ 701	\$ 1,785	\$ 260	\$ 14	\$ 0
1512190	NATURAL GAS-CHEHALIS	CAEW	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1512190 Total		CAEW	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1514000	FUEL STK-FUEL OIL	CAEE	\$ 1,604	\$ 0	\$ 0	\$ 0	\$ 407	\$ 1,038	\$ 151	\$ 8	\$ 0
1514000	FUEL STK-FUEL OIL	CAEW	\$ 307	\$ 14	\$ 223	\$ 70	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1514000	FUEL STK-FUEL OIL	JBE	\$ 1,428	\$ 65	\$ 1,030	\$ 325	\$ 2	\$ 5	\$ 1	\$ 0	\$ 0
1514000 Total		JBE	\$ 3,339	\$ 79	\$ 1,253	\$ 395	\$ 409	\$ 1,043	\$ 152	\$ 8	\$ 0
1514140	OIL INVENTORY-JB	JBE	\$ 7	\$ 0	\$ 5	\$ 2	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1514140 Total		JBE	\$ 7	\$ 0	\$ 5	\$ 2	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1514300	OIL INVENTORY-COLSTRIP	CAEW	\$ 136	\$ 6	\$ 99	\$ 31	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1514300 Total		CAEW	\$ 136	\$ 6	\$ 99	\$ 31	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1514400	OIL INVENTORY-CRAIG	CAEE	\$ 72	\$ 0	\$ 0	\$ 0	\$ 18	\$ 46	\$ 7	\$ 0	\$ 0
1514400 Total		CAEE	\$ 72	\$ 0	\$ 0	\$ 0	\$ 18	\$ 46	\$ 7	\$ 0	\$ 0



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

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1514900	OIL INVENTORY-HAYDEN	CAGE	\$ 74	\$ 0	\$ 0	\$ 0	\$ 19	\$ 48	\$ 7	\$ 0	\$ 0
1514900 Total			\$ 74	\$ 0	\$ 0	\$ 0	\$ 19	\$ 48	\$ 7	\$ 0	\$ 0
1541000	PLNT M&S STK CNTRL	SO	\$ (148)	\$ (3)	\$ (35)	\$ (10)	\$ (22)	\$ (69)	\$ (9)	\$ (0)	\$ 0
1541000	PLNT M&S STK CNTRL	CAGE	\$ 13,496	\$ 0	\$ 0	\$ 0	\$ 3,109	\$ 9,139	\$ 1,175	\$ 75	\$ 0
1541000	PLNT M&S STK CNTRL	IBG	\$ 9,842	\$ 433	\$ 7,144	\$ 2,208	\$ 13	\$ 38	\$ 5	\$ 0	\$ 0
1541000	PLNT M&S STK CNTRL	CAGE	\$ 12,437	\$ 0	\$ 0	\$ 0	\$ 2,864	\$ 8,421	\$ 1,082	\$ 69	\$ 0
1541000	PLNT M&S STK CNTRL	CAGE	\$ 9,929	\$ 0	\$ 0	\$ 0	\$ 1,366	\$ 4,015	\$ 516	\$ 33	\$ 0
1541000	PLNT M&S STK CNTRL	CAGE	\$ 4,306	\$ 0	\$ 0	\$ 0	\$ 992	\$ 2,915	\$ 375	\$ 24	\$ 0
1541000	PLNT M&S STK CNTRL	CAGE	\$ 3,910	\$ 0	\$ 0	\$ 0	\$ 900	\$ 2,647	\$ 340	\$ 22	\$ 0
1541000	PLNT M&S STK CNTRL	CAGE	\$ 14,136	\$ 0	\$ 0	\$ 0	\$ 3,256	\$ 9,572	\$ 1,230	\$ 78	\$ 0
1541000	PLNT M&S STK CNTRL	CAGE	\$ 16,906	\$ 0	\$ 0	\$ 0	\$ 3,894	\$ 11,447	\$ 1,471	\$ 93	\$ 0
1541000	PLNT M&S STK CNTRL	CAGE	\$ 24,003	\$ 0	\$ 0	\$ 0	\$ 5,529	\$ 16,253	\$ 2,089	\$ 133	\$ 0
1541000	PLNT M&S STK CNTRL	CAGE	\$ 1,165	\$ 0	\$ 0	\$ 0	\$ 268	\$ 789	\$ 101	\$ 6	\$ 0
1541000	PLNT M&S STK CNTRL	CAGE	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1541000	PLNT M&S STK CNTRL	CAGE	\$ 3,379	\$ 0	\$ 0	\$ 0	\$ 778	\$ 2,288	\$ 294	\$ 19	\$ 0
1541000	PLNT M&S STK CNTRL	CAGE	\$ 4,266	\$ 0	\$ 0	\$ 0	\$ 983	\$ 2,889	\$ 371	\$ 24	\$ 0
1541000	PLNT M&S STK CNTRL	CAGW	\$ 3,390	\$ 150	\$ 2,475	\$ 765	\$ 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	\$ 1	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1	\$ 0	\$ 0	\$ 0
1541000	PLNT M&S STK CNTRL	CAGW	\$ 650	\$ 29	\$ 474	\$ 147	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1541000	PLNT M&S STK CNTRL	CAGW	\$ 899	\$ 40	\$ 656	\$ 203	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1541000	PLNT M&S STK CNTRL	CAGW	\$ 879	\$ 39	\$ 642	\$ 198	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1541000	PLNT M&S STK CNTRL	CAGE	\$ 394	\$ 0	\$ 0	\$ 0	\$ 91	\$ 267	\$ 34	\$ 2	\$ 0
1541000	PLNT M&S STK CNTRL	CAGE	\$ 1,169	\$ 0	\$ 0	\$ 0	\$ 792	\$ 102	\$ 102	\$ 6	\$ 0
1541000	PLNT M&S STK CNTRL	CAGE	\$ 742	\$ 0	\$ 0	\$ 0	\$ 171	\$ 502	\$ 65	\$ 4	\$ 0
1541000	PLNT M&S STK CNTRL	CAGE	\$ 499	\$ 0	\$ 0	\$ 0	\$ 115	\$ 338	\$ 43	\$ 3	\$ 0
1541000	PLNT M&S STK CNTRL	CAGE	\$ 665	\$ 0	\$ 0	\$ 0	\$ 153	\$ 450	\$ 58	\$ 4	\$ 0
1541000	PLNT M&S STK CNTRL	CAGE	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1541000	PLNT M&S STK CNTRL	WYP	\$ 363	\$ 0	\$ 0	\$ 0	\$ 363	\$ 0	\$ 0	\$ 0	\$ 0
1541000	PLNT M&S STK CNTRL	WYP	\$ 158	\$ 0	\$ 0	\$ 0	\$ 158	\$ 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	WYP	\$ 699	\$ 0	\$ 0	\$ 0	\$ 699	\$ 0	\$ 0	\$ 0	\$ 0
1541000	PLNT M&S STK CNTRL	WYP	\$ 749	\$ 0	\$ 0	\$ 0	\$ 749	\$ 0	\$ 0	\$ 0	\$ 0
1541000	PLNT M&S STK CNTRL	WYP	\$ 494	\$ 0	\$ 0	\$ 0	\$ 494	\$ 0	\$ 0	\$ 0	\$ 0
1541000	PLNT M&S STK CNTRL	WYU	\$ 702	\$ 0	\$ 0	\$ 0	\$ 702	\$ 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	\$ 574	\$ 0	\$ 0	\$ 0	\$ 574	\$ 0	\$ 0	\$ 0	\$ 0
1541000	PLNT M&S STK CNTRL	WYP	\$ 1,540	\$ 0	\$ 0	\$ 0	\$ 1,540	\$ 0	\$ 0	\$ 0	\$ 0
1541000	PLNT M&S STK CNTRL	WYP	\$ 531	\$ 0	\$ 0	\$ 0	\$ 531	\$ 0	\$ 0	\$ 0	\$ 0
1541000	PLNT M&S STK CNTRL	WYP	\$ 1,136	\$ 0	\$ 0	\$ 0	\$ 367	\$ 0	\$ 0	\$ 0	\$ 0
1541000	PLNT M&S STK CNTRL	IDU	\$ 674	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,136	\$ 0	\$ 0	\$ 0
1541000	PLNT M&S STK CNTRL	IDU	\$ 66	\$ 0	\$ 0	\$ 0	\$ 0	\$ 66	\$ 0	\$ 0	\$ 0
1541000	PLNT M&S STK CNTRL	IDU	\$ 173	\$ 0	\$ 0	\$ 0	\$ 0	\$ 173	\$ 0	\$ 0	\$ 0
1541000	PLNT M&S STK CNTRL	IDU	\$ 236	\$ 0	\$ 0	\$ 0	\$ 0	\$ 236	\$ 0	\$ 0	\$ 0
1541000	PLNT M&S STK CNTRL	UT	\$ 471	\$ 0	\$ 0	\$ 0	\$ 0	\$ 471	\$ 0	\$ 0	\$ 0
1541000	PLNT M&S STK CNTRL	UT	\$ 230	\$ 0	\$ 0	\$ 0	\$ 230	\$ 0	\$ 0	\$ 0	\$ 0
1541000	PLNT M&S STK CNTRL	UT	\$ 1,200	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,200	\$ 0	\$ 0	\$ 0
1541000	PLNT M&S STK CNTRL	UT	\$ 541	\$ 0	\$ 0	\$ 0	\$ 0	\$ 541	\$ 0	\$ 0	\$ 0
1541000	PLNT M&S STK CNTRL	UT	\$ 8,597	\$ 0	\$ 0	\$ 0	\$ 0	\$ 8,597	\$ 0	\$ 0	\$ 0



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

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1541000	PLNT M&S STK CNTRL 2225	UT	\$ 9	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 9	\$ 0	\$ 0
1541000	PLNT M&S STK CNTRL 2230	UT	\$ 1,214	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,214	\$ 0	\$ 0	\$ 0
1541000	PLNT M&S STK CNTRL 2235	UT	\$ 892	\$ 0	\$ 0	\$ 0	\$ 0	\$ 892	\$ 0	\$ 0	\$ 0
1541000	PLNT M&S STK CNTRL 2240	UT	\$ 498	\$ 0	\$ 0	\$ 0	\$ 0	\$ 498	\$ 0	\$ 0	\$ 0
1541000	PLNT M&S STK CNTRL 2245	UT	\$ 427	\$ 0	\$ 0	\$ 0	\$ 0	\$ 427	\$ 0	\$ 0	\$ 0
1541000	PLNT M&S STK CNTRL 2400	UT	\$ 6	\$ 0	\$ 0	\$ 0	\$ 0	\$ 6	\$ 0	\$ 0	\$ 0
1541000	PLNT M&S STK CNTRL 2405	UT	\$ 1,423	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,423	\$ 0	\$ 0	\$ 0
1541000	PLNT M&S STK CNTRL 2410	UT	\$ 500	\$ 0	\$ 0	\$ 0	\$ 0	\$ 500	\$ 0	\$ 0	\$ 0
1541000	PLNT M&S STK CNTRL 2415	UT	\$ 327	\$ 0	\$ 0	\$ 0	\$ 0	\$ 327	\$ 0	\$ 0	\$ 0
1541000	PLNT M&S STK CNTRL 2420	UT	\$ 771	\$ 0	\$ 0	\$ 0	\$ 0	\$ 771	\$ 0	\$ 0	\$ 0
1541000	PLNT M&S STK CNTRL 2425	UT	\$ 651	\$ 0	\$ 0	\$ 0	\$ 0	\$ 651	\$ 0	\$ 0	\$ 0
1541000	PLNT M&S STK CNTRL 2430	UT	\$ 708	\$ 0	\$ 0	\$ 0	\$ 0	\$ 708	\$ 0	\$ 0	\$ 0
1541000	PLNT M&S STK CNTRL 2435	UT	\$ 174	\$ 0	\$ 0	\$ 0	\$ 0	\$ 174	\$ 0	\$ 0	\$ 0
1541000	PLNT M&S STK CNTRL 2445	UT	\$ 117	\$ 0	\$ 0	\$ 0	\$ 0	\$ 117	\$ 0	\$ 0	\$ 0
1541000	PLNT M&S STK CNTRL 2450	UT	\$ 1,040	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,040	\$ 0	\$ 0	\$ 0
1541000	PLNT M&S STK CNTRL 2455	UT	\$ 314	\$ 0	\$ 0	\$ 0	\$ 0	\$ 314	\$ 0	\$ 0	\$ 0
1541000	PLNT M&S STK CNTRL 2460	UT	\$ 475	\$ 0	\$ 0	\$ 0	\$ 0	\$ 475	\$ 0	\$ 0	\$ 0
1541000	PLNT M&S STK CNTRL 2620	CAGW	\$ 1,115	\$ 49	\$ 814	\$ 252	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1541000	PLNT M&S STK CNTRL 2630	CAGW	\$ 210	\$ 9	\$ 153	\$ 47	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1541000	PLNT M&S STK CNTRL 2635	WA	\$ 125	\$ 0	\$ 0	\$ 125	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1541000	PLNT M&S STK CNTRL 2635	OR	\$ 215	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1541000	PLNT M&S STK CNTRL 2640	OR	\$ 683	\$ 0	\$ 683	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1541000	PLNT M&S STK CNTRL 2650	OR	\$ 266	\$ 0	\$ 266	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1541000	PLNT M&S STK CNTRL 2655	OR	\$ 8,231	\$ 0	\$ 8,231	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1541000	PLNT M&S STK CNTRL 2660	OR	\$ 997	\$ 0	\$ 997	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1541000	PLNT M&S STK CNTRL 2665	OR	\$ 554	\$ 0	\$ 554	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1541000	PLNT M&S STK CNTRL 2675	OR	\$ 991	\$ 0	\$ 991	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1541000	PLNT M&S STK CNTRL 2805	OR	\$ 202	\$ 0	\$ 202	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1541000	PLNT M&S STK CNTRL 2810	OR	\$ 222	\$ 0	\$ 222	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1541000	PLNT M&S STK CNTRL 2830	OR	\$ 2,210	\$ 0	\$ 2,210	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1541000	PLNT M&S STK CNTRL 2835	OR	\$ 664	\$ 0	\$ 664	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1541000	PLNT M&S STK CNTRL 2840	OR	\$ 726	\$ 0	\$ 726	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1541000	PLNT M&S STK CNTRL 2845	OR	\$ 937	\$ 0	\$ 937	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1541000	PLNT M&S STK CNTRL 2850	OR	\$ 2,031	\$ 0	\$ 2,031	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1541000	PLNT M&S STK CNTRL 2855	OR	\$ 116	\$ 0	\$ 116	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1541000	PLNT M&S STK CNTRL 2860	CA	\$ 87	\$ 87	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1541000	PLNT M&S STK CNTRL 2865	CA	\$ 198	\$ 198	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1541000	PLNT M&S STK CNTRL 2870	CA	\$ 737	\$ 737	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1541000	PLNT M&S STK CNTRL 2875	CA	\$ 340	\$ 340	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1541000	PLNT M&S STK CNTRL 5005	SO	\$ 144	\$ 3	\$ 34	\$ 10	\$ 22	\$ 67	\$ 67	\$ 9	\$ 0
1541000	PLNT M&S STK CNTRL 5110	OR	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1541000	PLNT M&S STK CNTRL 5115	SNPD	\$ 98	\$ 4	\$ 26	\$ 6	\$ 11	\$ 47	\$ 5	\$ 0	\$ 0
1541000	PLNT M&S STK CNTRL 5120	OR	\$ 109	\$ 0	\$ 109	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1541000	PLNT M&S STK CNTRL 5125	OR	\$ 6,249	\$ 0	\$ 6,249	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1541000	PLNT M&S STK CNTRL 5130	OR	\$ 5,281	\$ 0	\$ 5,281	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1541000	PLNT M&S STK CNTRL 5135	WA	\$ 4,415	\$ 0	\$ 4,415	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1541000	PLNT M&S STK CNTRL 5140	IDU	\$ 2,989	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 2,989	\$ 0	\$ 0
1541000	PLNT M&S STK CNTRL 5145	WYU	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1541000	PLNT M&S STK CNTRL 5150	UT	\$ 3,392	\$ 0	\$ 0	\$ 0	\$ 0	\$ 3,392	\$ 0	\$ 0	\$ 0
1541000	PLNT M&S STK CNTRL 5155	WYP	\$ 5,016	\$ 0	\$ 0	\$ 0	\$ 5,016	\$ 0	\$ 0	\$ 0	\$ 0



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

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1541000	PLNT M&S STK CNTRL	UT	\$ 17,126	\$ 0	\$ 0	\$ 0	\$ 0	\$ 17,126	\$ 0	\$ 0	\$ 0
1541000	PLNT M&S STK CNTRL	SNPD	\$ 74	\$ 3	\$ 20	\$ 5	\$ 8	\$ 35	\$ 4	\$ 0	\$ 0
1541000	PLNT M&S STK CNTRL	UT	\$ 21	\$ 0	\$ 0	\$ 0	\$ 0	\$ 21	\$ 0	\$ 0	\$ 0
1541000 Total			\$ 219,177	\$ 2,118	\$ 43,089	\$ 8,371	\$ 36,399	\$ 113,972	\$ 14,635	\$ 594	\$ 0
1541500	OTHER M&S	CAEE	\$ 198	\$ 0	\$ 0	\$ 0	\$ 50	\$ 128	\$ 19	\$ 1	\$ 0
1541500	OTHER M&S	CAEE	\$ (198)	\$ 0	\$ 0	\$ 0	\$ (50)	\$ (128)	\$ (19)	\$ (1)	\$ 0
1541500	OTHER M&S	SO	\$ 176	\$ 3	\$ 41	\$ 12	\$ 26	\$ 82	\$ 10	\$ 1	\$ 0
1541500	OTHER M&S	UT	\$ 144	\$ 0	\$ 0	\$ 0	\$ 0	\$ 144	\$ 0	\$ 0	\$ 0
1541500 Total			\$ 320	\$ 3	\$ 41	\$ 12	\$ 26	\$ 226	\$ 10	\$ 1	\$ 0
1541900	PLNT M&S GEN JV CUT	CAGE	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1541900	PLNT M&S GEN JV CUT	JBG	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ 0
1541900	PLNT M&S GEN JV CUT	CAGE	\$ 5,219	\$ 0	\$ 0	\$ 0	\$ 1,202	\$ 3,534	\$ 454	\$ 29	\$ 0
1541900	PLNT M&S GEN JV CUT	JBG	\$ (4,488)	\$ (198)	\$ (3,258)	\$ (1,007)	\$ (6)	\$ (17)	\$ (2)	\$ (0)	\$ 0
1541900	PLNT M&S GEN JV CUT	SG	\$ 4,380	\$ 22	\$ 353	\$ 114	\$ 211	\$ 597	\$ 78	\$ 5	\$ 0
1541900	PLNT M&S GEN JV CUT	SO	\$ 3	\$ 0	\$ 1	\$ 0	\$ 0	\$ 1	\$ 0	\$ 0	\$ 0
1541900 Total			\$ 2,113	\$ (176)	\$ (2,904)	\$ (893)	\$ 1,408	\$ 4,115	\$ 530	\$ 34	\$ 0
1544200	M&S OPR SUP DC MIN	CAEE	\$ 5,385	\$ 0	\$ 0	\$ 0	\$ 1,367	\$ 3,483	\$ 507	\$ 28	\$ 0
1544200 Total			\$ 5,385	\$ 0	\$ 0	\$ 0	\$ 1,367	\$ 3,483	\$ 507	\$ 28	\$ 0
1549900	CR-OBSOL&SURPL INV	SO	\$ (27)	\$ (1)	\$ (6)	\$ (2)	\$ (4)	\$ (13)	\$ (2)	\$ (0)	\$ 0
1549900	CR-OBSOL&SURPL INV	SG	\$ (359)	\$ (6)	\$ (92)	\$ (30)	\$ (55)	\$ (155)	\$ (20)	\$ (1)	\$ 0
1549900	CR-OBSOL&SURPL INV	SO	\$ (12)	\$ (0)	\$ (3)	\$ (1)	\$ (2)	\$ (6)	\$ (1)	\$ (0)	\$ 0
1549900	CR-OBSOL&SURPL INV	SNPD	\$ (1,710)	\$ (61)	\$ (452)	\$ (108)	\$ (188)	\$ (818)	\$ (82)	\$ 0	\$ 0
1549900	CR-OBSOL&SURPL INV	SNPD	\$ (44)	\$ (2)	\$ (12)	\$ (3)	\$ (5)	\$ (21)	\$ (2)	\$ 0	\$ 0
1549900	CR-OBSOL&SURPL INV	SNPD	\$ (30)	\$ (1)	\$ (8)	\$ (2)	\$ (3)	\$ (15)	\$ (1)	\$ 0	\$ 0
1549900 Total			\$ (2,183)	\$ (70)	\$ (573)	\$ (145)	\$ (257)	\$ (1,028)	\$ (108)	\$ (1)	\$ 0
2531600	WORK CAP DEP-UAMPS	CAEE	\$ (3,199)	\$ 0	\$ 0	\$ 0	\$ (812)	\$ (2,069)	\$ (301)	\$ (17)	\$ 0
2531600 Total			\$ (3,199)	\$ 0	\$ 0	\$ 0	\$ (812)	\$ (2,069)	\$ (301)	\$ (17)	\$ 0
2531700	WORKG CAP DEP-DG&T	CAEE	\$ (2,916)	\$ 0	\$ 0	\$ 0	\$ (740)	\$ (1,886)	\$ (274)	\$ (15)	\$ 0
2531700 Total			\$ (2,916)	\$ 0	\$ 0	\$ 0	\$ (740)	\$ (1,886)	\$ (274)	\$ (15)	\$ 0
2531800	WCD-PROVO-PLNT M&S	CAGE	\$ (273)	\$ 0	\$ 0	\$ 0	\$ (63)	\$ (185)	\$ (24)	\$ (2)	\$ 0
2531800 Total			\$ (273)	\$ 0	\$ 0	\$ 0	\$ (63)	\$ (185)	\$ (24)	\$ (2)	\$ 0
Grand Total			\$ 418,313	\$ 3,195	\$ 60,512	\$ 13,918	\$ 80,776	\$ 227,319	\$ 31,078	\$ 1,515	\$ 0



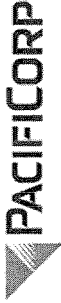
Cash Working Capital (Actuals)
 Twelve Month Average Ending - June 2015
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1430000	OTHER ACCTS REC	SO	\$ 3	\$ 0	\$ 1	\$ 0	\$ 0	\$ 1	\$ 0	\$ 0	\$ 0
1430000 Total			\$ 3	\$ 0	\$ 1	\$ 0	\$ 0	\$ 1	\$ 0	\$ 0	\$ 0
1431000	EMP ACCOUNTS REC	SO	\$ 4,636	\$ 92	\$ 1,090	\$ 309	\$ 697	\$ 2,160	\$ 276	\$ 13	\$ 0
1431000 Total			\$ 4,636	\$ 92	\$ 1,090	\$ 309	\$ 697	\$ 2,160	\$ 276	\$ 13	\$ 0
1431200	MISC OTHER LOANS-CSS	SO	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1431200 Total			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1431500	INC TAXES RECEIVABLE	SO	\$ (65)	\$ (1)	\$ (15)	\$ (4)	\$ (10)	\$ (30)	\$ (4)	\$ (0)	\$ 0
1431500	INC TAXES RECEIVABLE	SO	\$ 147	\$ 3	\$ 34	\$ 10	\$ 22	\$ 68	\$ 9	\$ 0	\$ 0
1431500 Total			\$ 82	\$ 2	\$ 19	\$ 5	\$ 12	\$ 38	\$ 5	\$ 0	\$ 0
1432600	P.C. LOANS - EMP	SO	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ 0
1432600 Total			\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ 0
1433000	JOINT OWNER REC	SO	\$ 17,933	\$ 357	\$ 4,214	\$ 1,193	\$ 2,696	\$ 8,354	\$ 1,068	\$ 51	\$ 0
1433000 Total			\$ 17,933	\$ 357	\$ 4,214	\$ 1,193	\$ 2,696	\$ 8,354	\$ 1,068	\$ 51	\$ 0
1436000	OTH.ACCT REC	SO	\$ 16,089	\$ 320	\$ 3,781	\$ 1,071	\$ 2,419	\$ 7,494	\$ 958	\$ 46	\$ 0
1436000 Total			\$ 16,089	\$ 320	\$ 3,781	\$ 1,071	\$ 2,419	\$ 7,494	\$ 958	\$ 46	\$ 0
1437000	CSS OAR BILLINGS	SO	\$ 3,490	\$ 69	\$ 820	\$ 232	\$ 525	\$ 1,626	\$ 208	\$ 10	\$ 0
1437000 Total			\$ 3,490	\$ 69	\$ 820	\$ 232	\$ 525	\$ 1,626	\$ 208	\$ 10	\$ 0
1437100	CSS OAR BILLINGS-WOR	SO	\$ (2,502)	\$ (50)	\$ (588)	\$ (166)	\$ (376)	\$ (1,165)	\$ (149)	\$ (7)	\$ 0
1437100 Total			\$ (2,502)	\$ (50)	\$ (588)	\$ (166)	\$ (376)	\$ (1,165)	\$ (149)	\$ (7)	\$ 0
2300000	ASSET RETIREMENT OBL	OTHER	\$ (8,518)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (8,518)
2300000 Total			\$ (8,518)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (8,518)
2320000	ACCOUNTS PAYABLE	CAEE	\$ (2,376)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ 0
2320000	ACCOUNTS PAYABLE	CAEE	\$ (83)	\$ 0	\$ 0	\$ 0	\$ (19)	\$ (56)	\$ (7)	\$ (0)	\$ 0
2320000	ACCOUNTS PAYABLE	CAEE	\$ (0)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
2320000	ACCOUNTS PAYABLE	CAEE	\$ (0)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
2320000	ACCOUNTS PAYABLE	CAEE	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
2320000	ACCOUNTS PAYABLE	CAEE	\$ (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	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ 0
2320000	ACCOUNTS PAYABLE	SO	\$ (8)	\$ (0)	\$ (2)	\$ (1)	\$ (1)	\$ (4)	\$ (0)	\$ (0)	\$ 0
2320000	ACCOUNTS PAYABLE	SO	\$ (234)	\$ (5)	\$ (55)	\$ (16)	\$ (35)	\$ (109)	\$ (14)	\$ (1)	\$ 0
2320000	ACCOUNTS PAYABLE	SO	\$ (409)	\$ (8)	\$ (96)	\$ (27)	\$ (61)	\$ (190)	\$ (24)	\$ (1)	\$ 0
2320000	ACCOUNTS PAYABLE	SO	\$ (1,293)	\$ (26)	\$ (304)	\$ (86)	\$ (194)	\$ (602)	\$ (77)	\$ (4)	\$ 0
2320000	ACCOUNTS PAYABLE	SO	\$ (3,497)	\$ (70)	\$ (822)	\$ (233)	\$ (526)	\$ (1,629)	\$ (208)	\$ (10)	\$ 0
2320000	ACCOUNTS PAYABLE	SO	\$ (72)	\$ (1)	\$ (17)	\$ (5)	\$ (11)	\$ (33)	\$ (4)	\$ (0)	\$ 0
2320000	ACCOUNTS PAYABLE	SO	\$ (53)	\$ (0)	\$ (13)	\$ (4)	\$ (8)	\$ (25)	\$ (3)	\$ (0)	\$ 0
2320000	ACCOUNTS PAYABLE	SO	\$ (3)	\$ (0)	\$ (1)	\$ (0)	\$ (0)	\$ (2)	\$ (0)	\$ (0)	\$ 0
2320000	ACCOUNTS PAYABLE	SO	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ 0
2320000	ACCOUNTS PAYABLE	SO	\$ (19)	\$ (0)	\$ (4)	\$ (1)	\$ (3)	\$ (9)	\$ (1)	\$ (0)	\$ 0
2320000	ACCOUNTS PAYABLE	SO	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ 0
2320000	ACCOUNTS PAYABLE	SO	\$ (14)	\$ (0)	\$ (3)	\$ (1)	\$ (2)	\$ (6)	\$ (1)	\$ (0)	\$ 0
2320000	ACCOUNTS PAYABLE	SO	\$ (31)	\$ (1)	\$ (7)	\$ (2)	\$ (5)	\$ (14)	\$ (2)	\$ (0)	\$ 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



Miscellaneous Rate Base (Actuals)
Average of Monthly Averages Ending - June 2015
Allocation Method - Factor West Control Area
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1140000	EL PLT ACQUISIT ADJ		\$ 143,590	\$ 0	\$ 0	\$ 0	\$ 33,073	\$ 97,228	\$ 12,497	\$ 793	\$ 0
1140000 Total			\$ 143,590	\$ 0	\$ 0	\$ 0	\$ 33,073	\$ 97,228	\$ 12,497	\$ 793	\$ 0
1150000	Ac Prov El Pl Acq Ad		\$ (107,350)	\$ 0	\$ 0	\$ 0	\$ (24,725)	\$ (72,688)	\$ (9,343)	\$ (593)	\$ 0
1150000 Total			\$ (107,350)	\$ 0	\$ 0	\$ 0	\$ (24,725)	\$ (72,688)	\$ (9,343)	\$ (593)	\$ 0
1651000	PREPAY-INSURANCE		\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
1651000	PREPAY-INSURANCE - SPECIAL COVERAGE		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1651000	PREPAY-INSURANCE - BURGLARY & ROBBERY		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1651000	PREPAY-INSURANCE - FOREIGN LIABILITY		\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
1651000	PREPAY-INSURANCE - JIM BRIDGER OPERATIO		\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
1651000	PREPAY-INSURANCE - LEASEBACK LIABILITY		\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
1651000	PREPAY-INSURANCE - WYODAK OPERATIONS		\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
1651000	PREPAY-INSURANCE - PUBLIC LIABILITY & P		\$ 1,335	\$ 27	\$ 314	\$ 89	\$ 201	\$ 622	\$ 79	\$ (0)	\$ 4
1651000	PREPAY-INSURANCE - JOINT VENTURE HUNTER		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1651000	PREPAY-INSURANCE - JOINT VENTURE HUNTER		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1651000	PREPAY-INSURANCE - JOINT VENTURE HUNTER		\$ 2,749	\$ 55	\$ 646	\$ 183	\$ 413	\$ 1,281	\$ 164	\$ 8	\$ 0
1651000	PREPAY-INSURANCE - D&O LIABILITY		\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
1651000	PREPAY-INSURANCE - FOOTIE CREEK		\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
1651000	PREPAY-INS-MINORITY OWNED PLANTS		\$ 405	\$ 8	\$ 95	\$ 27	\$ 61	\$ 189	\$ 24	\$ 1	\$ 0
1651000	PREPAY-INSURANCE - COMPENSATION		\$ 401	\$ 8	\$ 94	\$ 27	\$ 60	\$ 187	\$ 24	\$ 1	\$ 0
1651000	PREPAY-INSURANCE - 57 MEDICAL		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1651000	PREPAY-EMPLOYEE BENEFIT COSTS		\$ 298	\$ 6	\$ 70	\$ 20	\$ 45	\$ 139	\$ 18	\$ 1	\$ 0
1651000 Total			\$ 5,188	\$ 103	\$ 1,219	\$ 345	\$ 780	\$ 2,417	\$ 309	\$ 15	\$ 0
1652000	PREPAY-TAXES		\$ 4,609	\$ 92	\$ 1,083	\$ 307	\$ 693	\$ 2,147	\$ 274	\$ 13	\$ 0
1652000	PREPAY-TAXES		\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
1652000	CA - PREPAID PROPERTY TAX		\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
1652000	UT - PREPAID PROPERTY TAX		\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
1652000	UTE- PREPAID POSSESSORY INTEREST		\$ 7	\$ 0	\$ 2	\$ 0	\$ 1	\$ 3	\$ 0	\$ 0	\$ 0
1652000	SHO-BAN-PREPAID POSSESSORY INTEREST		\$ 60	\$ 1	\$ 14	\$ 4	\$ 9	\$ 28	\$ 4	\$ 0	\$ 0
1652000	Goshute - Prepaid Possessory Interest		\$ 6	\$ 0	\$ 1	\$ 0	\$ 1	\$ 3	\$ 0	\$ 0	\$ 0
1652000	Prepaid Taxes (Federal, State, Local)**		\$ 17	\$ 0	\$ 4	\$ 1	\$ 3	\$ 8	\$ 1	\$ 0	\$ 0
1652000	PREPAYMENT OF HARDWARE & SOFTWARE		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1652000	OTH PREPAY-OREGON DOE FEE		\$ 520	\$ 10	\$ 122	\$ 35	\$ 78	\$ 242	\$ 31	\$ 1	\$ 0
1652000 Total			\$ 5,219	\$ 104	\$ 1,226	\$ 347	\$ 785	\$ 2,431	\$ 311	\$ 15	\$ 0
1652100	PREPAY - OTHER		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1652100	PREPAY EMISSIONS PERMIT FEES (UT)		\$ 471	\$ 0	\$ 0	\$ 0	\$ 108	\$ 319	\$ 41	\$ 3	\$ 0
1652100	Prepaid CA GHG Cap & Trade Allowances		\$ 695	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 8,695
1652100	Prepaid - CA GHG Wholesale		\$ 383	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 383
1652100	PREPAID RATING AGENCY		\$ 45	\$ 1	\$ 11	\$ 3	\$ 7	\$ 21	\$ 3	\$ 0	\$ 0
1652100	Prepaid Surgery Bond Costs		\$ 212	\$ 4	\$ 50	\$ 14	\$ 32	\$ 99	\$ 13	\$ 1	\$ 0
1652100	OTH PREPAY - MEDFORD ENTERPRISE - RENT		\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
1652100	PREPAY - ASHTON PLANT LAND		\$ 3	\$ 0	\$ 0	\$ 0	\$ 1	\$ 2	\$ 0	\$ 0	\$ 0
1652100	OTHER PREPAY - LEASE COMMISSIONS		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1652100	OTHER PREP-FERC LAND		\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
1652100	Prepaid - Records Management Costs		\$ 19	\$ 0	\$ 5	\$ 2	\$ 3	\$ 8	\$ 1	\$ 0	\$ 0
1652100	PREPAYMENTS - WATER RIGHTS LEASE		\$ 685	\$ 11	\$ 175	\$ 56	\$ 105	\$ 297	\$ 39	\$ 2	\$ 0
1652100	Prepayments - Water Rights (Ferron Canal)		\$ 177	\$ 0	\$ 0	\$ 0	\$ 41	\$ 120	\$ 15	\$ 1	\$ 0
1652100	Prepayments - Water Rights (Hittigh-Clev)		\$ 242	\$ 0	\$ 0	\$ 0	\$ 56	\$ 164	\$ 21	\$ 1	\$ 0
1652100	Prepaid Lake Side CUWCD Water Fee		\$ 271	\$ 0	\$ 0	\$ 0	\$ 62	\$ 184	\$ 24	\$ 1	\$ 0
1652100	PREPAYMENTS-CES/WAY/SEMPRA-DSM ENERGY S		\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
1652100	PREPAID OR RENEWAL & HABITAT RESTORATION		\$ 77	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 77
1652100	PREPAID DUES		\$ 4,098	\$ 0	\$ 0	\$ 0	\$ 1,040	\$ 2,651	\$ 386	\$ 21	\$ 0
1652100	PREPAY - OTHER		\$ 29	\$ 1	\$ 7	\$ 2	\$ 4	\$ 14	\$ 2	\$ 0	\$ 0



Miscellaneous Rate Base (Actuals)
 Average of Monthly Averages Ending - June 2015
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1652100	PREPAY - OTHER	GP5	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
1652100	PREPAY - OTHER	SG	\$ 226	\$ 58	\$ 19	\$ 35	\$ 98	\$ 13	\$ 0	\$ 0	\$ 0
1652100	PREPAY - OTHER	CAGW	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1652100	PREPAY - OTHER	SG	\$ 26	\$ 7	\$ 2	\$ 4	\$ 11	\$ 1	\$ 0	\$ 0	\$ 0
1652100	PREPAY - OTHER	SG	\$ 167	\$ 43	\$ 14	\$ 25	\$ 72	\$ 9	\$ 1	\$ 0	\$ 0
1652100	PREPAY - OTHER	CAGW	\$ 959	\$ 42	\$ 700	\$ 216	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1652100	PREPAY - OTHER	CAEE	\$ 72	\$ 0	\$ 0	\$ 18	\$ 47	\$ 7	\$ 0	\$ 0	\$ 0
1652100	PREPAY - OTHER	SO	\$ 736	\$ 15	\$ 173	\$ 49	\$ 111	\$ 343	\$ 44	\$ 2	\$ 0
1652100	PREPAY - OTHER	OR	\$ 1,910	\$ 0	\$ 1,910	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1652100	PREPAY - OTHER	UT	\$ 2,988	\$ 0	\$ 0	\$ 0	\$ 0	\$ 2,898	\$ 0	\$ 0	\$ 0
1652100	PREPAY - OTHER	IDU	\$ 260	\$ 0	\$ 0	\$ 0	\$ 0	\$ 260	\$ 0	\$ 0	\$ 0
1652100	PREPAY - OTHER	WYP	\$ 121	\$ 0	\$ 0	\$ 0	\$ 121	\$ 0	\$ 0	\$ 0	\$ 0
1652100	PREPAY - OTHER	SO	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1652100	PREPAY - OTHER	SO	\$ 10,106	\$ 201	\$ 2,375	\$ 673	\$ 1,519	\$ 4,707	\$ 602	\$ 29	\$ 0
1652100	PREPAY - OTHER	CAEE	\$ 803	\$ 0	\$ 0	\$ 0	\$ 204	\$ 520	\$ 76	\$ 4	\$ 0
1652100	PREPAY - OTHER	CAEE	\$ (164)	\$ 0	\$ 0	\$ 0	\$ (42)	\$ (106)	\$ (15)	\$ (1)	\$ 0
1652100	PREPAY - OTHER	SO	\$ (1,661)	\$ (33)	\$ (390)	\$ (111)	\$ (250)	\$ (774)	\$ (99)	\$ (5)	\$ 0
1652100	PREPAY - OTHER	SO	\$ 1,826	\$ 36	\$ 429	\$ 121	\$ 274	\$ 850	\$ 109	\$ 5	\$ 0
1652100	PREPAY - OTHER	CAEE	\$ (4)	\$ 0	\$ 0	\$ 0	\$ (1)	\$ (3)	\$ (0)	\$ (0)	\$ 0
1652100	PREPAY - OTHER	CAEW	\$ 4	\$ 0	\$ 3	\$ 1	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1652100 Total			\$ 33,690	\$ 285	\$ 5,554	\$ 1,061	\$ 3,478	\$ 12,541	\$ 1,549	\$ 68	\$ 9,154
1655000 Total			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
2281100	PROP INS-THERMAL	280301	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
2281100 Total			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
2281200	ACC PRV-INS-T&D LN	280290	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
2281200	ACC PRV-INS-T&D LN	280302	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
2281200	ACC PRV-INS-T&D LN	280308	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
2281200 Total			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
2282100	ACC PRV IN & DAMAG	280311	\$ (59,393)	\$ (1,182)	\$ (13,957)	\$ (3,952)	\$ (8,928)	\$ (27,666)	\$ (3,536)	\$ (170)	\$ 0
2282100 Total			\$ (59,393)	\$ (1,182)	\$ (13,957)	\$ (3,952)	\$ (8,928)	\$ (27,666)	\$ (3,536)	\$ (170)	\$ 0
2282200	ACC PRV I & D - AUTO	280312	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ 0
2282200 Total			\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ 0
2282300	ACC PROV I&D-CONST	280313	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
2282300 Total			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
2282500	Acc Prov I&D-Insur	116925	\$ 44,806	\$ 891	\$ 10,529	\$ 2,982	\$ 6,735	\$ 20,871	\$ 2,668	\$ 128	\$ 0
2282500 Total			\$ 44,806	\$ 891	\$ 10,529	\$ 2,982	\$ 6,735	\$ 20,871	\$ 2,668	\$ 128	\$ 0
2283000	PEN/BENEF-SICK	187240	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ 0
2283000	PEN/BENEF-SICK	280319	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
2283000	PEN/BENEF-SICK	280349	\$ (2,210)	\$ (44)	\$ (519)	\$ (147)	\$ (332)	\$ (1,029)	\$ (132)	\$ (6)	\$ 0
2283000 Total			\$ (2,210)	\$ (44)	\$ (519)	\$ (147)	\$ (332)	\$ (1,029)	\$ (132)	\$ (6)	\$ 0
2283400	POST-RETIREMENT BEN	280321	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
2283400 Total			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
2283500	PENSIONS	280340	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ 0
2283500	PENSIONS	280350	\$ (958)	\$ (19)	\$ (225)	\$ (64)	\$ (144)	\$ (446)	\$ (57)	\$ (3)	\$ 0
2283500 Total			\$ (958)	\$ (19)	\$ (225)	\$ (64)	\$ (144)	\$ (446)	\$ (57)	\$ (3)	\$ 0
2284100	AC MIS OP PR-OTHER	284901	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
2284100	AC MIS OP PR-OTHER	289320	\$ (1,339)	\$ (59)	\$ (978)	\$ (302)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
2284100 Total			\$ (1,339)	\$ (59)	\$ (978)	\$ (302)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
2284200	ACC PRV DECOM-TRIN	284910	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ 0
2284200 Total			\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ 0



Miscellaneous Rate Base (Actuals)
Average of Monthly Averages Ending - June 2015
Allocation Method - Factor West Control Area
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
2530000	OTHER DEF CREDITS	289005	\$ (230)	\$ (230)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
2530000	OTHER DEF CREDITS	289005	\$ (56)	\$ (56)	\$ 0	\$ 0	\$ 0	\$ 0	\$ (56)	\$ 0	\$ 0
2530000	OTHER DEF CREDITS	289005	\$ (1,077)	\$ (1,077)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
2530000	OTHER DEF CREDITS	289005	\$ (852)	\$ (852)	\$ 0	\$ 0	\$ 0	\$ (852)	\$ 0	\$ 0	\$ 0
2530000	OTHER DEF CREDITS	289005	\$ (373)	\$ (373)	\$ 0	\$ (373)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
2530000	OTHER DEF CREDITS	289005	\$ (146)	\$ (146)	\$ 0	\$ 0	\$ (146)	\$ 0	\$ 0	\$ 0	\$ 0
2530000 Total			\$ (2,735)	\$ (2,735)	\$ (1,077)	\$ (373)	\$ (146)	\$ (852)	\$ (56)	\$ 0	\$ 0
2533500	OTH DEF CR-PEN & BEN	280370	\$ (59,952)	\$ (59,952)	\$ 0	\$ 0	\$ (15,221)	\$ (38,777)	\$ (5,641)	\$ (313)	\$ 0
2533500 Total			\$ (59,952)	\$ 0	\$ 0	\$ 0	\$ (15,221)	\$ (38,777)	\$ (5,641)	\$ (313)	\$ 0
2539900	OTH DEF CR - OTHER	289005	\$ (17)	\$ (17)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
2539900	OTH DEF CR - OTHER	230155	\$ (1)	\$ (1)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
2539900	OTH DEF CR - OTHER	230155	\$ (45)	\$ (45)	\$ (11)	\$ (3)	\$ (7)	\$ (21)	\$ (3)	\$ (0)	\$ 0
2539900	OTH DEF CR - OTHER	288612	\$ (1,060)	\$ (21)	\$ (249)	\$ (71)	\$ (159)	\$ (494)	\$ (63)	\$ (3)	\$ 0
2539900	OTH DEF CR - OTHER	288614	\$ (1,137)	\$ (23)	\$ (267)	\$ (76)	\$ (171)	\$ (530)	\$ (68)	\$ (3)	\$ 0
2539900	OTH DEF CR - OTHER	288616	\$ (451)	\$ (9)	\$ (106)	\$ (30)	\$ (68)	\$ (210)	\$ (27)	\$ (1)	\$ 0
2539900	OTH DEF CR - OTHER	288618	\$ (76)	\$ (2)	\$ (18)	\$ (5)	\$ (11)	\$ (36)	\$ (5)	\$ (0)	\$ 0
2539900	OTH DEF CR - OTHER	288620	\$ (888)	\$ (19)	\$ (209)	\$ (59)	\$ (133)	\$ (414)	\$ (53)	\$ (3)	\$ 0
2539900	OTH DEF CR - OTHER	288622	\$ (1,087)	\$ (22)	\$ (255)	\$ (72)	\$ (163)	\$ (506)	\$ (65)	\$ (3)	\$ 0
2539900	OTH DEF CR - OTHER	288624	\$ (945)	\$ (19)	\$ (222)	\$ (63)	\$ (142)	\$ (440)	\$ (56)	\$ (3)	\$ 0
2539900	OTH DEF CR - OTHER	288626	\$ (38)	\$ (1)	\$ (9)	\$ (3)	\$ (6)	\$ (18)	\$ (2)	\$ (0)	\$ 0
2539900	OTH DEF CR - OTHER	288628	\$ (105)	\$ (2)	\$ (25)	\$ (7)	\$ (16)	\$ (49)	\$ (6)	\$ (0)	\$ 0
2539900	OTH DEF CR - OTHER	288629	\$ (408)	\$ (0)	\$ (96)	\$ (27)	\$ (174)	\$ (541)	\$ (69)	\$ (3)	\$ 0
2539900	OTH DEF CR - OTHER	288630	\$ (232)	\$ (5)	\$ (54)	\$ (15)	\$ (35)	\$ (108)	\$ (14)	\$ (1)	\$ 0
2539900	OTH DEF CR - OTHER	288632	\$ (79)	\$ (2)	\$ (19)	\$ (5)	\$ (12)	\$ (37)	\$ (5)	\$ (0)	\$ 0
2539900	OTH DEF CR - OTHER	288633	\$ (2)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (1)	\$ (0)	\$ (0)	\$ 0
2539900	OTH DEF CR - OTHER	288634	\$ (161)	\$ (3)	\$ (38)	\$ (11)	\$ (24)	\$ (75)	\$ (10)	\$ (0)	\$ 0
2539900	OTH DEF CR - OTHER	288636	\$ (1,668)	\$ (33)	\$ (392)	\$ (111)	\$ (251)	\$ (777)	\$ (99)	\$ (5)	\$ 0
2539900	OTH DEF CR - OTHER	288637	\$ (172)	\$ (3)	\$ (40)	\$ (11)	\$ (26)	\$ (80)	\$ (10)	\$ (0)	\$ 0
2539900	OTH DEF CR - OTHER	288642	\$ (415)	\$ (8)	\$ (98)	\$ (28)	\$ (62)	\$ (193)	\$ (25)	\$ (1)	\$ 0
2539900	OTH DEF CR - OTHER	288644	\$ (230)	\$ (5)	\$ (54)	\$ (15)	\$ (35)	\$ (107)	\$ (14)	\$ (1)	\$ 0
2539900	OTH DEF CR - OTHER	288646	\$ (378)	\$ (6)	\$ (89)	\$ (25)	\$ (57)	\$ (176)	\$ (22)	\$ (1)	\$ 0
2539900	OTH DEF CR - OTHER	288648	\$ (791)	\$ (16)	\$ (186)	\$ (53)	\$ (119)	\$ (368)	\$ (47)	\$ (2)	\$ 0
2539900	OTH DEF CR - OTHER	288650	\$ (49)	\$ (1)	\$ (12)	\$ (3)	\$ (7)	\$ (23)	\$ (3)	\$ (0)	\$ 0
2539900	OTH DEF CR - OTHER	288652	\$ (11)	\$ (0)	\$ (3)	\$ (1)	\$ (2)	\$ (5)	\$ (1)	\$ (0)	\$ 0
2539900	OTH DEF CR - OTHER	288654	\$ (7,902)	\$ (157)	\$ (1,857)	\$ (526)	\$ (1,188)	\$ (3,681)	\$ (471)	\$ (23)	\$ 0
2539900	OTH DEF CR - OTHER	288656	\$ (1,006)	\$ (20)	\$ (236)	\$ (67)	\$ (151)	\$ (469)	\$ (60)	\$ (3)	\$ 0
2539900	OTH DEF CR - OTHER	288660	\$ (11)	\$ (0)	\$ (3)	\$ (1)	\$ (2)	\$ (5)	\$ (1)	\$ (0)	\$ 0
2539900	OTH DEF CR - OTHER	288662	\$ (114)	\$ (2)	\$ (27)	\$ (8)	\$ (17)	\$ (53)	\$ (7)	\$ (0)	\$ 0
2539900	OTH DEF CR - OTHER	288664	\$ (741)	\$ (15)	\$ (174)	\$ (49)	\$ (111)	\$ (345)	\$ (44)	\$ (2)	\$ 0
2539900	OTH DEF CR - OTHER	288666	\$ (117)	\$ (2)	\$ (27)	\$ (8)	\$ (18)	\$ (54)	\$ (7)	\$ (0)	\$ 0
2539900	OTH DEF CR - OTHER	288668	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
2539900	OTH DEF CR - OTHER	289025	\$ 5,006	\$ 0	\$ 0	\$ 0	\$ 1,271	\$ 3,238	\$ 471	\$ 26	\$ 0
2539900	OTH DEF CR - OTHER	289028	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
2539900	OTH DEF CR - OTHER	289029	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
2539900	OTH DEF CR - OTHER	289030	\$ (550)	\$ (9)	\$ (141)	\$ (45)	\$ (84)	\$ (238)	\$ (31)	\$ (2)	\$ 0
2539900	OTH DEF CR - OTHER	289031	\$ (1,046)	\$ (16)	\$ (268)	\$ (86)	\$ (160)	\$ (453)	\$ (59)	\$ (4)	\$ 0
2539900	OTH DEF CR - OTHER	289033	\$ 5,159	\$ 0	\$ 0	\$ 0	\$ 1,188	\$ 3,493	\$ 449	\$ 29	\$ 0
2539900	OTH DEF CR - OTHER	289034	\$ (5,769)	\$ (90)	\$ (1,476)	\$ (475)	\$ (883)	\$ (2,498)	\$ (325)	\$ (21)	\$ 0
2539900	OTH DEF CR - OTHER	289035	\$ (27)	\$ 0	\$ 0	\$ 0	\$ (6)	\$ (18)	\$ (2)	\$ (0)	\$ 0



Miscellaneous Rate Base (Actuals)
Average of Monthly Averages Ending - June 2015
Allocation Method - Factor West Control Area
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
2539000	OTH DEF CR - OTHER	289925	\$ (1,157)	\$ 0	\$ 0	\$ 0	\$ (266)	\$ (783)	\$ (101)	\$ (6)	\$ 0
2539000	OTH DEF CR - OTHER	289955	\$ (2,183)	\$ 0	\$ 0	\$ 0	\$ (2,183)	\$ 0	\$ 0	\$ 0	\$ 0
2539000 Total			\$ (27,071)	\$ (559)	\$ (6,934)	\$ (2,036)	\$ (5,624)	\$ (10,503)	\$ (1,349)	\$ (66)	\$ 0
2540000	REGULATORY LIAB	231010	\$ (7,005)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (7,005)
2540000	REGULATORY LIAB	231020	\$ (2,123)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (2,123)
2540000	REGULATORY LIAB	231045	\$ (3,626)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (3,626)
2540000	REGULATORY LIAB	231050	\$ (121)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (121)
2540000	REGULATORY LIAB	231050	\$ (2,126)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (2,126)
2540000	REGULATORY LIAB	231080	\$ (296)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (296)
2540000	REGULATORY LIAB	231090	\$ (10,622)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (10,622)
2540000	REGULATORY LIAB	231100	\$ (6,584)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (6,584)
2540000	REGULATORY LIAB	288115	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ 0
2540000	REGULATORY LIAB	288116	\$ (630)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (630)
2540000	REGULATORY LIAB	288140	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
2540000	REGULATORY LIAB	288159	\$ 7,005	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 7,005
2540000	REGULATORY LIAB	288165	\$ (2,240)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (2,240)
2540000	REGULATORY LIAB	288174	\$ (246)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (246)
2540000	REGULATORY LIAB	288180	\$ (16,176)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (16,176)
2540000	REGULATORY LIAB	288231	\$ 2,126	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 2,126
2540000	REGULATORY LIAB	288295	\$ (1,512)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (1,512)
2540000	REGULATORY LIAB	288412	\$ (879)	\$ 0	\$ (879)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (879)
2540000	REGULATORY LIAB	288413	\$ (638)	\$ 0	\$ 0	\$ (638)	\$ 0	\$ 0	\$ 0	\$ 0	\$ (638)
2540000	REGULATORY LIAB	288415	\$ (395)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (395)
2540000	REGULATORY LIAB	288420	\$ (3,165)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (3,165)
2540000	REGULATORY LIAB	288421	\$ 3,626	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 3,626
2540000	REGULATORY LIAB	288423	\$ 228	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 228
2540000	REGULATORY LIAB	288425	\$ 296	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 296
2540000	REGULATORY LIAB	288435	\$ (80)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (80)
2540000	REGULATORY LIAB	288443	\$ (19)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (19)
2540000	REGULATORY LIAB	288456	\$ (73)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (73)
2540000	REGULATORY LIAB	288465	\$ (121)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (121)
2540000	REGULATORY LIAB	288475	\$ (121)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (121)
2540000	REGULATORY LIAB	288476	\$ (20)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (20)
2540000	REGULATORY LIAB	288481	\$ 883	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 883
2540000	REGULATORY LIAB	288484	\$ 9,739	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 9,739
2540000	REGULATORY LIAB	288491	\$ (893)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (893)
2540000	REGULATORY LIAB	288494	\$ (9,739)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (9,739)
2540000	REGULATORY LIAB	288700	\$ (2,187)	\$ 0	\$ (2,187)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (2,187)
2540000	REGULATORY LIAB	288712	\$ (1,289)	\$ 0	\$ (1,289)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (1,289)
2540000	REGULATORY LIAB	288714	\$ (381)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (281)	\$ 0	\$ (381)
2540000	REGULATORY LIAB	288715	\$ (3,311)	\$ 0	\$ 0	\$ 0	\$ 0	\$ (3,311)	\$ 0	\$ 0	\$ (3,311)
2540000	REGULATORY LIAB	288716	\$ 472	\$ 0	\$ 0	\$ 0	\$ 472	\$ 0	\$ 0	\$ 0	\$ 472
2540000	REGULATORY LIAB	288749	\$ (500)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (500)
2540000	REGULATORY LIAB	288995	\$ 6,584	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 6,584
2540000 Total			\$ (34,032)	\$ (0)	\$ (4,355)	\$ (638)	\$ 472	\$ (3,311)	\$ (381)	\$ (0)	\$ (25,818)
2541050	FAS143 ARO REG LIAB	288906	\$ 277	\$ 0	\$ 0	\$ 277	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
2541050 Total			\$ (62,269)	\$ (710)	\$ (9,516)	\$ (2,500)	\$ (9,799)	\$ (19,786)	\$ (3,162)	\$ (132)	\$ (16,664)



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

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1242000	PAC PWR-INT FREE LN	0	\$ 1,405	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,405
1242000	PAC PWR-INT FREE LN	0	\$ 8	\$ 8	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1242000 Total			\$ 1,413	\$ 8	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,405
1243200	OR-VAR WEATHER LOANS	0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1243200	INT BEARING VAR%-PPL	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	INT BEARING VAR%-PPL	0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1243200 Total			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1244100	ENERGY FINANSWER	0	\$ 2	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 2
1244100	ENERGY FINANSWER	0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1244100	ENERGY FINANSWER	0	\$ 57	\$ 0	\$ 0	\$ 0	\$ 0	\$ 57	\$ 0	\$ 0	\$ 0
1244100	ENERGY FINANSWER	0	\$ 58	\$ 0	\$ 0	\$ 0	\$ 0	\$ 57	\$ 0	\$ 0	\$ 0
1244100 Total			\$ 58	\$ 0	\$ 0	\$ 0	\$ 0	\$ 57	\$ 0	\$ 0	\$ 2
1244500	HOME COMFORT	0	\$ 4	\$ 4	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1244500	HOME COMFORT	0	\$ 6	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1244500	HOME COMFORT	0	\$ 4	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1244500	HOME COMFORT	0	\$ 4	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1244500	HOME COMFORT	0	\$ 3	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1244500	HOME COMFORT	0	\$ 9	\$ 4	\$ 1	\$ 3	\$ 1	\$ 2	\$ 2	\$ 0	\$ 6
1244500 Total			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1244900	FINANSWER 12,000	0	\$ 1	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1244900	FINANSWER 12,000	0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1244900	FINANSWER 12,000	0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1244900 Total			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
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	\$ 0
1245300	IRRIGATION FINANSW	0	\$ 20	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1245300 Total			\$ 0	\$ 20	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1245400	RETROFIT ENGY FINANS	0	\$ 4	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 4
1245400	RETROFIT ENGY FINANS	0	\$ 4	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1245400	RETROFIT ENGY FINANS	0	\$ 4	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1245400	RETROFIT ENGY FINANS	0	\$ 4	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1245400 Total			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 4
1247000	ELI/GAWL LOANS (CSS)	0	\$ 347	\$ 347	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1247000	ELI/GAWL LOANS (CSS)	0	\$ 16	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 16	\$ 0
1247000	ELI/GAWL LOANS (CSS)	0	\$ 6,709	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 6,709
1247000	ELI/GAWL LOANS (CSS)	0	\$ 4,401	\$ 0	\$ 0	\$ 0	\$ 0	\$ 4,401	\$ 0	\$ 0	\$ 0
1247000	ELI/GAWL LOANS (CSS)	0	\$ 1,830	\$ 0	\$ 0	\$ 1,830	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1247000	ELI/GAWL LOANS (CSS)	0	\$ 112	\$ 0	\$ 0	\$ 0	\$ 112	\$ 0	\$ 0	\$ 0	\$ 0
1247000	ELI/GAWL LOANS (CSS)	0	\$ 5	\$ 0	\$ 0	\$ 0	\$ 5	\$ 0	\$ 0	\$ 0	\$ 0
1247000 Total			\$ 2,347	\$ 347	\$ 0	\$ 1,830	\$ 117	\$ 4,401	\$ 16	\$ 0	\$ 6,709
1247100	CSS/FELI SYSTEM	0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1247100 Total			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1249000	RESV UNCOLL ESC&WZ	0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1249000	RESV UNCOLL ESC&WZ	0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1249000	RESV UNCOLL ESC&WZ	0	\$ 96	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 96
1249000	RESV UNCOLL ESC&WZ	0	\$ 4	\$ 0	\$ 0	\$ 0	\$ 0	\$ 4	\$ 0	\$ 0	\$ 0
1249000	RESV UNCOLL ESC&WZ	0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1249000 Total			\$ 101	\$ 0	\$ 0	\$ 0	\$ 0	\$ 4	\$ 0	\$ 0	\$ 96
1822200	UNRECOVER-TROJAN	185801	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1822200	UNRECOVER-TROJAN	185802	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1822200	UNRECOVER-TROJAN	185803	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1822200	UNRECOVER-TROJAN	185804	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1822200 Total			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1822410	UNRECOV PLANT-NAUGHT	185825	\$ 25	\$ 0	\$ 0	\$ 0	\$ 0	\$ 25	\$ 0	\$ 0	\$ 0
1822410	UNRECOV PLANT-NAUGHT	185826	\$ 69	\$ 0	\$ 0	\$ 0	\$ 0	\$ 69	\$ 0	\$ 0	\$ 0
1822410 Total			\$ 95	\$ 0	\$ 0	\$ 0	\$ 0	\$ 69	\$ 25	\$ 0	\$ 0
1822600	UNRECOVER-TRAIL MTN	187058	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1822600	UNRECOVER-TRAIL MTN	187059	\$ 10,608	\$ 0	\$ 0	\$ 0	\$ 2,693	\$ 6,861	\$ 998	\$ 55	\$ 0
1822600 Total			\$ 10,608	\$ 0	\$ 0	\$ 0	\$ 2,693	\$ 6,861	\$ 998	\$ 55	\$ 0



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

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1822600	UNRECOVER-TRAIL MTN	SE	\$ 10,608	\$ 164	\$ 2,586	\$ 815	\$ 1,788	\$ 4,556	\$ 663	\$ 37	\$ 0
1822600 Total			\$ 10,608	\$ 164	\$ 2,586	\$ 815	\$ 1,788	\$ 4,556	\$ 663	\$ 37	\$ 0
1823150	FAS143 ARO REG ASSET	OTHER	\$ 224	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 224
1823150 Total			\$ 224	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 224
1823700	OTH REGA-ENERGY WEST	CAEE	\$(2,756)	\$ 0	\$ 0	\$ 0	\$(700)	\$(1,783)	\$(259)	\$(14)	\$ 0
1823700	OTH REGA-ENERGY WEST	CAEE	\$(471)	\$ 0	\$ 0	\$ 0	\$(119)	\$(304)	\$(44)	\$(2)	\$ 0
1823700	OTH REGA-ENERGY WEST	CAEE	\$(132,230)	\$ 0	\$ 0	\$ 0	\$(33,571)	\$(85,527)	\$(12,442)	\$(691)	\$ 0
1823700	OTH REGA-ENERGY WEST	OTHER	\$(2,101)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$(2,101)
1823700	OTH REGA-ENERGY WEST	CAEE	\$ 87,580	\$ 0	\$ 0	\$ 0	\$ 22,235	\$ 56,647	\$ 8,241	\$ 457	\$ 0
1823700	OTH REGA-ENERGY WEST	OTHER	\$ 429	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 429
1823700	OTH REGA-ENERGY WEST	CAEE	\$ 1,199	\$ 0	\$ 0	\$ 0	\$ 304	\$ 776	\$ 113	\$ 6	\$ 0
1823700	OTH REGA-ENERGY WEST	CAEE	\$(2,258)	\$ 0	\$ 0	\$ 0	\$(573)	\$(1,460)	\$(212)	\$(12)	\$ 0
1823700	OTH REGA-ENERGY WEST	CAEE	\$(807)	\$ 0	\$ 0	\$ 0	\$(205)	\$(522)	\$(76)	\$(14)	\$ 0
1823700	OTH REGA-ENERGY WEST	CAEE	\$ 41,788	\$ 0	\$ 0	\$ 0	\$ 10,609	\$ 27,028	\$ 3,932	\$ 218	\$ 0
1823700	OTH REGA-ENERGY WEST	CAEE	\$ 569	\$ 0	\$ 0	\$ 0	\$ 144	\$ 368	\$ 54	\$ 3	\$ 0
1823700	OTH REGA-ENERGY WEST	CAEE	\$ 2,413	\$ 0	\$ 0	\$ 0	\$ 613	\$ 1,561	\$ 227	\$ 13	\$ 0
1823700	OTH REGA-ENERGY WEST	CAEE	\$ 874	\$ 0	\$ 0	\$ 0	\$ 222	\$ 566	\$ 82	\$ 5	\$ 0
1823700	OTH REGA-ENERGY WEST	CAEE	\$ 5,560	\$ 0	\$ 0	\$ 0	\$ 1,412	\$ 3,596	\$ 523	\$ 29	\$ 0
1823700	OTH REGA-ENERGY WEST	OR	\$(86)	\$ 0	\$(86)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1823700	OTH REGA-ENERGY WEST	CAEE	\$ 35	\$ 0	\$ 0	\$ 0	\$ 9	\$ 22	\$ 3	\$ 0	\$ 0
1823700	OTH REGA-ENERGY WEST	CAEE	\$(188)	\$ 0	\$ 0	\$ 0	\$(48)	\$(121)	\$(18)	\$(1)	\$ 0
1823700	OTH REGA-ENERGY WEST	CAEE	\$(292)	\$ 0	\$ 0	\$ 0	\$(74)	\$(189)	\$(27)	\$(2)	\$ 0
1823700	OTH REGA-ENERGY WEST	OR	\$(15)	\$ 0	\$(15)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1823700	OTH REGA-ENERGY WEST	UT	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1823700	OTH REGA-ENERGY WEST	WYU	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1823700	OTH REGA-ENERGY WEST	CAEE	\$ 1,805	\$ 0	\$ 0	\$ 0	\$ 458	\$ 1,167	\$ 170	\$ 9	\$ 0
1823700	OTH REGA-ENERGY WEST	CAEE	\$ 2,974	\$ 0	\$ 0	\$ 0	\$ 755	\$ 1,924	\$ 280	\$ 16	\$ 0
1823700	OTH REGA-ENERGY WEST	CAEE	\$ 506	\$ 0	\$ 0	\$ 0	\$ 128	\$ 327	\$ 48	\$ 3	\$ 0
1823700	OTH REGA-ENERGY WEST	CAEE	\$ 35	\$ 0	\$ 0	\$ 0	\$ 9	\$ 22	\$ 3	\$ 0	\$ 0
1823700	OTH REGA-ENERGY WEST	CAEE	\$ 1,696	\$ 0	\$ 0	\$ 0	\$ 431	\$ 1,097	\$ 160	\$ 9	\$ 0
1823700	OTH REGA-ENERGY WEST	CAEE	\$ 963	\$ 0	\$ 0	\$ 0	\$ 245	\$ 623	\$ 91	\$ 5	\$ 0
1823700	OTH REGA-ENERGY WEST	CAGE	\$ 4,051	\$ 0	\$ 0	\$ 0	\$ 933	\$ 2,743	\$ 353	\$ 22	\$ 0
1823700	OTH REGA-ENERGY WEST	CAEE	\$(55)	\$ 0	\$ 0	\$ 0	\$(14)	\$(35)	\$(5)	\$(0)	\$ 0
1823700	OTH REGA-ENERGY WEST	UT	\$ 11	\$ 0	\$ 0	\$ 0	\$ 0	\$ 11	\$ 0	\$ 0	\$ 0
1823700	OTH REGA-ENERGY WEST	WYU	\$ 4	\$ 0	\$ 0	\$ 0	\$ 4	\$ 0	\$ 0	\$ 0	\$ 0
1823700	OTH REGA-ENERGY WEST	CAEE	\$ 1,613	\$ 0	\$ 0	\$ 0	\$ 410	\$ 1,044	\$ 152	\$ 8	\$ 0
1823700	OTH REGA-ENERGY WEST	CAEE	\$(16,178)	\$ 0	\$ 0	\$ 0	\$(4,107)	\$(10,464)	\$(1,522)	\$(84)	\$ 0
1823700	OTH REGA-ENERGY WEST	CA	\$(57)	\$(57)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1823700	OTH REGA-ENERGY WEST	UT	\$(38)	\$ 0	\$ 0	\$ 0	\$ 0	\$(38)	\$ 0	\$ 0	\$ 0
1823700	OTH REGA-ENERGY WEST	WYU	\$(16)	\$ 0	\$ 0	\$ 0	\$(16)	\$ 0	\$ 0	\$ 0	\$ 0
1823700	OTH REGA-ENERGY WEST	CA	\$(23)	\$(23)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1823700	OTH REGA-ENERGY WEST	OR	\$(35)	\$ 0	\$(35)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1823700	OTH REGA-ENERGY WEST	UT	\$(35)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1823700	OTH REGA-ENERGY WEST	WYU	\$(1)	\$ 0	\$ 0	\$ 0	\$(1)	\$ 0	\$ 0	\$ 0	\$ 0
1823700	OTH REGA-ENERGY WEST	IDU	\$(1)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$(1)	\$ 0	\$ 0
1823700	OTH REGA-ENERGY WEST	UT	\$(6)	\$ 0	\$ 0	\$ 0	\$ 0	\$(6)	\$ 0	\$ 0	\$ 0
1823700	OTH REGA-ENERGY WEST	WYU	\$(2)	\$ 0	\$ 0	\$ 0	\$(2)	\$ 0	\$ 0	\$ 0	\$ 0
1823700	OTH REGA-ENERGY WEST	UT	\$(5)	\$ 0	\$ 0	\$ 0	\$ 0	\$(5)	\$ 0	\$ 0	\$ 0
1823700	OTH REGA-ENERGY WEST	WYU	\$(2)	\$ 0	\$ 0	\$ 0	\$(2)	\$ 0	\$ 0	\$ 0	\$ 0



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

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823700	OTH REGA-ENERGY WEST	186863	\$ (0)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (0)	\$ 0	\$ 0
1823700	OTH REGA-ENERGY WEST	186864	\$ (8)	\$ 0	\$ (8)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1823700	OTH REGA-ENERGY WEST	186881	\$ 59,952	\$ 0	\$ 0	\$ 0	\$ 15,221	\$ 38,777	\$ 5,641	\$ 313	\$ 0
1823700	OTH REGA-ENERGY WEST	186886	\$ (172)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (172)
1823700	OTH REGA-ENERGY WEST	186891	\$ (73)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (73)
1823700	OTH REGA-ENERGY WEST	187593	\$ (130)	\$ (81)	\$ (143)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (130)
1823700 Total			\$ 56,050	\$ (81)	\$ (143)	\$ 0	\$ 14,709	\$ 37,841	\$ 5,463	\$ 306	\$ (2,047)
1823870	DEFERRED PENSION	187629	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1823870 Total			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1823910	ENVIR CST UNDR AMORT	102465	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1823910	ENVIR CST UNDR AMORT	102467	\$ 10	\$ 0	\$ 2	\$ 1	\$ 2	\$ 5	\$ 1	\$ 0	\$ 0
1823910	ENVIR CST UNDR AMORT	102570	\$ 10	\$ 0	\$ 2	\$ 1	\$ 1	\$ 5	\$ 1	\$ 0	\$ 0
1823910	ENVIR CST UNDR AMORT	102571	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1823910	ENVIR CST UNDR AMORT	103407	\$ 32	\$ 1	\$ 8	\$ 2	\$ 5	\$ 15	\$ 2	\$ 0	\$ 0
1823910	ENVIR CST UNDR AMORT	103408	\$ 2,661	\$ 53	\$ 625	\$ 177	\$ 400	\$ 1,240	\$ 158	\$ 8	\$ 0
1823910	ENVIR CST UNDR AMORT	103409	\$ 188	\$ 4	\$ 44	\$ 13	\$ 28	\$ 88	\$ 11	\$ 1	\$ 0
1823910	ENVIR CST UNDR AMORT	103410	\$ 377	\$ 7	\$ 89	\$ 25	\$ 57	\$ 176	\$ 22	\$ 1	\$ 0
1823910	ENVIR CST UNDR AMORT	103411	\$ 576	\$ 15	\$ 173	\$ 38	\$ 86	\$ 267	\$ 34	\$ 2	\$ 0
1823910	ENVIR CST UNDR AMORT	103412	\$ 736	\$ 15	\$ 173	\$ 49	\$ 111	\$ 343	\$ 44	\$ 2	\$ 0
1823910	ENVIR CST UNDR AMORT	103413	\$ 946	\$ 19	\$ 222	\$ 63	\$ 142	\$ 441	\$ 56	\$ 3	\$ 0
1823910	ENVIR CST UNDR AMORT	103414	\$ 1	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1	\$ 0	\$ 0	\$ 0
1823910	ENVIR CST UNDR AMORT	103415	\$ 59	\$ 1	\$ 14	\$ 4	\$ 9	\$ 27	\$ 3	\$ 0	\$ 0
1823910	ENVIR CST UNDR AMORT	103416	\$ 96	\$ 2	\$ 23	\$ 6	\$ 14	\$ 45	\$ 6	\$ 0	\$ 0
1823910	ENVIR CST UNDR AMORT	103417	\$ (83)	\$ (2)	\$ (19)	\$ (6)	\$ (12)	\$ (39)	\$ (5)	\$ (0)	\$ 0
1823910	ENVIR CST UNDR AMORT	103418	\$ 104	\$ 2	\$ 24	\$ 7	\$ 16	\$ 48	\$ 6	\$ 0	\$ 0
1823910	ENVIR CST UNDR AMORT	103419	\$ 327	\$ 10	\$ 124	\$ 35	\$ 79	\$ 246	\$ 31	\$ 2	\$ 0
1823910	ENVIR CST UNDR AMORT	103420	\$ 373	\$ 7	\$ 88	\$ 25	\$ 56	\$ 174	\$ 22	\$ 1	\$ 0
1823910	ENVIR CST UNDR AMORT	103421	\$ 135	\$ 3	\$ 32	\$ 9	\$ 20	\$ 63	\$ 8	\$ 0	\$ 0
1823910	ENVIR CST UNDR AMORT	103422	\$ 71	\$ 1	\$ 17	\$ 5	\$ 11	\$ 33	\$ 4	\$ 0	\$ 0
1823910	ENVIR CST UNDR AMORT	103423	\$ 103	\$ 2	\$ 24	\$ 7	\$ 15	\$ 48	\$ 6	\$ 0	\$ 0
1823910	ENVIR CST UNDR AMORT	103424	\$ 76	\$ 2	\$ 18	\$ 5	\$ 11	\$ 36	\$ 5	\$ 0	\$ 0
1823910	ENVIR CST UNDR AMORT	103425	\$ 112	\$ 2	\$ 26	\$ 7	\$ 17	\$ 52	\$ 7	\$ 0	\$ 0
1823910	ENVIR CST UNDR AMORT	103426	\$ 3,136	\$ 62	\$ 737	\$ 209	\$ 471	\$ 1,461	\$ 187	\$ 9	\$ 0
1823910	ENVIR CST UNDR AMORT	103434	\$ (2)	\$ 0	\$ 0	\$ (2)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1823910	ENVIR CST UNDR AMORT	103435	\$ (32)	\$ 0	\$ 0	\$ (32)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1823910	ENVIR CST UNDR AMORT	103436	\$ (51)	\$ 0	\$ 0	\$ (51)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1823910	ENVIR CST UNDR AMORT	103437	\$ (53)	\$ 0	\$ 0	\$ (53)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1823910	ENVIR CST UNDR AMORT	103438	\$ (82)	\$ 0	\$ 0	\$ (82)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1823910	ENVIR CST UNDR AMORT	103439	\$ (137)	\$ 0	\$ 0	\$ (137)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1823910	ENVIR CST UNDR AMORT	103441	\$ (563)	\$ 0	\$ 0	\$ (563)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1823910	ENVIR CST UNDR AMORT	103442	\$ 15	\$ 0	\$ 4	\$ 1	\$ 2	\$ 7	\$ 1	\$ 0	\$ 0
1823910	ENVIR CST UNDR AMORT	103443	\$ 10	\$ 0	\$ 2	\$ 1	\$ 2	\$ 5	\$ 1	\$ 0	\$ 0
1823910	ENVIR CST UNDR AMORT	103444	\$ 67	\$ 1	\$ 16	\$ 4	\$ 10	\$ 31	\$ 4	\$ 0	\$ 0
1823910	ENVIR CST UNDR AMORT	103445	\$ (12)	\$ 0	\$ 0	\$ (12)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1823910	ENVIR CST UNDR AMORT	103446	\$ 188	\$ 4	\$ 44	\$ 12	\$ 28	\$ 87	\$ 11	\$ 1	\$ 0
1823910	ENVIR CST UNDR AMORT	103447	\$ 166	\$ 3	\$ 39	\$ 11	\$ 25	\$ 77	\$ 10	\$ 0	\$ 0
1823910	ENVIR CST UNDR AMORT	103448	\$ 118	\$ 2	\$ 28	\$ 8	\$ 18	\$ 55	\$ 7	\$ 0	\$ 0
1823910	ENVIR CST UNDR AMORT	103449	\$ 155	\$ 3	\$ 36	\$ 10	\$ 23	\$ 72	\$ 9	\$ 0	\$ 0
1823910	ENVIR CST UNDR AMORT	103449	\$ 291	\$ 6	\$ 68	\$ 19	\$ 44	\$ 136	\$ 17	\$ 1	\$ 0



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

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823910	ENVR CST UNDR AMORT	103450	\$ 221	\$ 4	\$ 52	\$ 15	\$ 33	\$ 103	\$ 13	\$ 1	\$ 0
1823910	ENVR CST UNDR AMORT	103451	\$ 49	\$ 1	\$ 11	\$ 3	\$ 7	\$ 23	\$ 3	\$ 0	\$ 0
1823910	ENVR CST UNDR AMORT	103452	\$ 218	\$ 4	\$ 51	\$ 15	\$ 33	\$ 102	\$ 13	\$ 1	\$ 0
1823910	ENVR CST UNDR AMORT	103453	\$ 29	\$ 1	\$ 7	\$ 2	\$ 4	\$ 14	\$ 2	\$ 0	\$ 0
1823910	ENVR CST UNDR AMORT	103454	\$ 2	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1	\$ 0	\$ 0	\$ 0
1823910	ENVR CST UNDR AMORT	103455	\$ 1	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1823910	ENVR CST UNDR AMORT	103456	\$ 108	\$ 2	\$ 25	\$ 7	\$ 16	\$ 50	\$ 6	\$ 0	\$ 0
1823910	ENVR CST UNDR AMORT	103457	\$ 494	\$ 10	\$ 116	\$ 33	\$ 74	\$ 230	\$ 29	\$ 1	\$ 0
1823910	ENVR CST UNDR AMORT	103458	\$ 21	\$ 0	\$ 5	\$ 1	\$ 3	\$ 10	\$ 1	\$ 0	\$ 0
1823910	ENVR CST UNDR AMORT	103459	\$ 361	\$ 7	\$ 85	\$ 24	\$ 54	\$ 168	\$ 22	\$ 1	\$ 0
1823910	ENVR CST UNDR AMORT	103460	\$ 69	\$ 1	\$ 16	\$ 5	\$ 10	\$ 32	\$ 4	\$ 0	\$ 0
1823910	ENVR CST UNDR AMORT	103461	\$ 87	\$ 2	\$ 20	\$ 6	\$ 13	\$ 40	\$ 5	\$ 0	\$ 0
1823910	ENVR CST UNDR AMORT	103462	\$ 2,813	\$ 56	\$ 661	\$ 187	\$ 423	\$ 1,310	\$ 167	\$ 8	\$ 0
1823910	ENVR CST UNDR AMORT	103464	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1823910	ENVR CST UNDR AMORT	103465	\$ 1,480	\$ 29	\$ 348	\$ 99	\$ 223	\$ 690	\$ 88	\$ 4	\$ 0
1823910	ENVR CST UNDR AMORT	103466	\$ 39	\$ 1	\$ 9	\$ 3	\$ 6	\$ 18	\$ 2	\$ 0	\$ 0
1823910	ENVR CST UNDR AMORT	103585	\$ 83	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 83
1823910	ENVR CST UNDR AMORT	103737	\$ 41	\$ 1	\$ 10	\$ 3	\$ 6	\$ 19	\$ 2	\$ 0	\$ 0
1823910	ENVR CST UNDR AMORT	103851	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1823910	ENVR CST UNDR AMORT	103852	\$ 1	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1	\$ 0	\$ 0	\$ 0
1823910	ENVR CST UNDR AMORT	103853	\$ 3	\$ 0	\$ 1	\$ 0	\$ 0	\$ 1	\$ 0	\$ 0	\$ 0
1823910	ENVR CST UNDR AMORT	103939	\$ 2	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1	\$ 0	\$ 0	\$ 0
1823910	ENVR CST UNDR AMORT	103940	\$ 205	\$ 4	\$ 64	\$ 14	\$ 31	\$ 96	\$ 12	\$ 1	\$ 0
1823910	ENVR CST UNDR AMORT	103941	\$ 273	\$ 5	\$ 64	\$ 18	\$ 41	\$ 127	\$ 16	\$ 1	\$ 0
1823910	ENVR CST UNDR AMORT	103942	\$ 477	\$ 9	\$ 112	\$ 32	\$ 72	\$ 222	\$ 28	\$ 1	\$ 0
1823910	ENVR CST UNDR AMORT	103943	\$ 46	\$ 1	\$ 11	\$ 3	\$ 7	\$ 22	\$ 3	\$ 0	\$ 0
1823910	ENVR CST UNDR AMORT	103944	\$ 69	\$ 1	\$ 16	\$ 5	\$ 10	\$ 32	\$ 4	\$ 0	\$ 0
1823910	ENVR CST UNDR AMORT	103945	\$ 126	\$ 3	\$ 30	\$ 8	\$ 19	\$ 59	\$ 8	\$ 0	\$ 0
1823910	ENVR CST UNDR AMORT	103946	\$ 204	\$ 4	\$ 44	\$ 14	\$ 31	\$ 95	\$ 12	\$ 1	\$ 0
1823910	ENVR CST UNDR AMORT	103947	\$ 186	\$ 4	\$ 44	\$ 12	\$ 28	\$ 87	\$ 11	\$ 1	\$ 0
1823910	ENVR CST UNDR AMORT	103948	\$ (9)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (9)
1823910	ENVR CST UNDR AMORT	103949	\$ (2)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (2)
1823910	ENVR CST UNDR AMORT	103950	\$ (7)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (7)
1823910	ENVR CST UNDR AMORT	103951	\$ (4)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (4)
1823910	ENVR CST UNDR AMORT	103952	\$ (34)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (34)
1823910	ENVR CST UNDR AMORT	103953	\$ (71)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (71)
1823910	ENVR CST UNDR AMORT	103954	\$ (109)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (109)
1823910	ENVR CST UNDR AMORT	103955	\$ (210)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (210)
1823910	ENVR CST UNDR AMORT	103961	\$ 22	\$ 0	\$ 5	\$ 1	\$ 3	\$ 10	\$ 1	\$ 0	\$ 0
1823910 Total			\$ 17,611	\$ 376	\$ 4,443	\$ 327	\$ 2,842	\$ 8,806	\$ 1,126	\$ 54	\$ (362)
1823920	DSR COSTS AMORTIZED	102030	\$ 5,065	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 5,065
1823920	DSR COSTS AMORTIZED	102032	\$ 26,337	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 26,337
1823920	DSR COSTS AMORTIZED	102033	\$ 9,288	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 9,288
1823920	DSR COSTS AMORTIZED	102034	\$ 14	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 14
1823920	DSR COSTS AMORTIZED	102036	\$ 788	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 788
1823920	DSR COSTS AMORTIZED	102037	\$ 13	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 13
1823920	DSR COSTS AMORTIZED	102038	\$ 624	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 624
1823920	DSR COSTS AMORTIZED	102039	\$ 88	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 88



PACIFICORP

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

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823920	DSR COSTS AMORTIZED	OTHER	\$ 9,508	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 9,508
1823920	NEEA - WASHINGTON	OTHER	\$ 2	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 2
1823920	ENERGY CODE DEVELOPMENT	OTHER	\$ 162	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 162
1823920	HOME COMFORT - WASHINGTON	OTHER	\$ 22	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 22
1823920	WEATHERIZATION - WASHINGTON	OTHER	\$ 41	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 41
1823920	HASSLE FREE	OTHER	\$ 1,183	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,183
1823920	COMPACT FLOURESCENT LAMPS - WASHINGTON	OTHER	\$ 24	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 24
1823920	RESIDENTIAL PROGRAM RESEARCH - WA	OTHER	\$ (94,260)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (94,260)
1823920	WA REVENUE RECOVERY - SBC OFFSET	OTHER	\$ 1,280	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,280
1823920	ENERGY FINANSWER - UTAH 2001/2002	OTHER	\$ 1,353	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,353
1823920	INDUSTRIAL FINANSWER - UTAH 2001/2002	OTHER	\$ 4,202	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 4,202
1823920	COMPACT FLOOR LAMPS (CFL) UT 2001/2002	OTHER	\$ 848	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 848
1823920	COMMERCIAL SMALL RETROFIT - UT 2001/2002	OTHER	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1823920	INDUSTRIAL SMALL RETROFIT - UT 2002	OTHER	\$ 498	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 498
1823920	COMMERCIAL RETROFIT LIGHTING - UT 2001/2	OTHER	\$ 82	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 82
1823920	INDUSTRIAL RETROFIT LIGHTING - UT 2001/2	OTHER	\$ 527	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 527
1823920	WEB AUDIT PILOT - WA	OTHER	\$ 18	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 18
1823920	APPLIANCE REBATE - WA	OTHER	\$ 71	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 71
1823920	INDUSTRIAL RETROFIT LIGHTING - UT 2002	OTHER	\$ 115	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 115
1823920	POWER FORWARD UT 2002	OTHER	\$ 28	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 28
1823920	A/C LOAD CONTROL PGM - RESIDENTIAL - UT	OTHER	\$ 3,693	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 3,693
1823920	SCHOOL ENERGY EDUCATION - WA	OTHER	\$ 24	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 24
1823920	AIR CONDITIONING - UT 2002	OTHER	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1823920	HASSELLFREE EFFICIENCY - IDU 2003	IDU	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1823920	REFRIGERATOR RECYCLING PGM - UT 2003	OTHER	\$ 1,509	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,509
1823920	REFRIGERATOR RECYCLING PGM - WA	OTHER	\$ 3,506	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 3,506
1823920	A/C LOAD CONTROL - RESIDENTIAL UT 2003	OTHER	\$ 460	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 460
1823920	AIR CONDITIONING - UT 2003	OTHER	\$ 2,564	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 2,564
1823920	COMMERCIAL RETROFIT LIGHTING - UT 2003	OTHER	\$ 1,187	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,187
1823920	COMMERCIAL SMALL RETROFIT - UT 2003	OTHER	\$ 895	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 895
1823920	COMPACT FLOURESCENT LAMP (CFL) - UT 2002	OTHER	\$ 13	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 13
1823920	ENERGY FINANSWER - UT 2003	OTHER	\$ 1,542	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,542
1823920	INDUSTRIAL FINANSWER - UT 2003	OTHER	\$ 1,658	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,658
1823920	INDUSTRIAL RETROFIT LIGHTING - UT 2003	OTHER	\$ 191	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 191
1823920	INDUSTRIAL RETROFIT LIGHTING - UT 2003	OTHER	\$ 14	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 14
1823920	POWER FORWARD - UT 2003	OTHER	\$ (27)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (27)
1823920	CA REVENUE RECOVERY - BALANCING ACCT	OTHER	\$ 772	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 772
1823920	COMMERCIAL SELF-DIRECT UT 2003	OTHER	\$ 4	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 4
1823920	INDUSTRIAL SELF-DIRECT UT 2003	OTHER	\$ 7	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 7
1823920	LOW INCOME - UTAH - 2004	OTHER	\$ 22	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 22
1823920	REFRIGERATOR RECYCLING PGM - UT 2004	OTHER	\$ 3,581	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 3,581
1823920	AC LOAD CONTROL - RESIDENTIAL UT 2004	OTHER	\$ 2,910	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 2,910
1823920	AIR CONDITIONING - UT 2004	OTHER	\$ 3,026	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 3,026
1823920	COMMERCIAL RETROFIT LIGHTING - UT 2004	OTHER	\$ 1,547	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,547
1823920	COMMERCIAL SMALL RETROFIT - UT 2004	OTHER	\$ 285	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 285
1823920	COMPACT FLOURESCENT LAMPS (CFL) UT 2004	OTHER	\$ (1)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (1)
1823920	ENERGY FINANSWER - UT 2004	OTHER	\$ 1,227	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,227
1823920	INDUSTRIAL FINANSWER - UT 2004	OTHER	\$ 2,562	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 2,562
1823920	INDUSTRIAL RETROFIT - UT 2004	OTHER	\$ 230	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 230
1823920	INDUSTRIAL SMALL RETROFIT - UT 2004	OTHER	\$ 51	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 51



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

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823920	DSR COSTS AMORTIZED	102347	\$ 54	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 54
1823920	DSR COSTS AMORTIZED	102348	\$ 89	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 89
1823920	DSR COSTS AMORTIZED	102349	\$ 129	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 129
1823920	DSR COSTS AMORTIZED	102351	\$ 1	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1	\$ 0
1823920	DSR COSTS AMORTIZED	102360	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1823920	DSR COSTS AMORTIZED	102362	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1823920	DSR COSTS AMORTIZED	102363	\$ 1	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1	\$ 0	\$ 0	\$ 0
1823920	DSR COSTS AMORTIZED	102364	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1823920	DSR COSTS AMORTIZED	102443	\$ 561	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 561
1823920	DSR COSTS AMORTIZED	102444	\$ 76	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 76
1823920	DSR COSTS AMORTIZED	102458	\$ 9,257	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 9,257
1823920	DSR COSTS AMORTIZED	102459	\$ 3,275	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 3,275
1823920	DSR COSTS AMORTIZED	102460	\$ 446	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 446
1823920	DSR COSTS AMORTIZED	102461	\$ 146	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 146
1823920	DSR COSTS AMORTIZED	102462	\$ (449,959)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (449,959)
1823920	DSR COSTS AMORTIZED	102502	\$ 2	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 2
1823920	DSR COSTS AMORTIZED	102503	\$ 23	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 23
1823920	DSR COSTS AMORTIZED	102504	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1823920	DSR COSTS AMORTIZED	102506	\$ 1	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1	\$ 0
1823920	DSR COSTS AMORTIZED	102507	\$ 1	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1	\$ 0
1823920	DSR COSTS AMORTIZED	102508	\$ 1	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1	\$ 0
1823920	DSR COSTS AMORTIZED	102518	\$ 4	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 4	\$ 0
1823920	DSR COSTS AMORTIZED	102525	\$ 1	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1	\$ 0
1823920	DSR COSTS AMORTIZED	102528	\$ 1	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1	\$ 0
1823920	DSR COSTS AMORTIZED	102529	\$ 1	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1	\$ 0
1823920	DSR COSTS AMORTIZED	102530	\$ 10	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 10	\$ 0	\$ 0
1823920	DSR COSTS AMORTIZED	102532	\$ 48	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 48
1823920	DSR COSTS AMORTIZED	102533	\$ 3,306	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 3,306
1823920	DSR COSTS AMORTIZED	102534	\$ 3,060	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 3,060
1823920	DSR COSTS AMORTIZED	102535	\$ 2,347	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 2,347
1823920	DSR COSTS AMORTIZED	102536	\$ 65	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 65
1823920	DSR COSTS AMORTIZED	102537	\$ 223	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 223
1823920	DSR COSTS AMORTIZED	102539	\$ 1,476	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,476
1823920	DSR COSTS AMORTIZED	102540	\$ 3,485	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 3,485
1823920	DSR COSTS AMORTIZED	102541	\$ 60	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 60
1823920	DSR COSTS AMORTIZED	102543	\$ 50	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 50
1823920	DSR COSTS AMORTIZED	102544	\$ 67	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 67
1823920	DSR COSTS AMORTIZED	102545	\$ 103	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 103
1823920	DSR COSTS AMORTIZED	102546	\$ 944	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 944
1823920	DSR COSTS AMORTIZED	102547	\$ 1,967	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,967
1823920	DSR COSTS AMORTIZED	102548	\$ 421	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 421
1823920	DSR COSTS AMORTIZED	102549	\$ 105	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 105
1823920	DSR COSTS AMORTIZED	102552	\$ 36	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 36
1823920	DSR COSTS AMORTIZED	102553	\$ 1	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1	\$ 0	\$ 0	\$ 0
1823920	DSR COSTS AMORTIZED	102554	\$ 2	\$ 0	\$ 0	\$ 0	\$ 0	\$ 2	\$ 0	\$ 0	\$ 0
1823920	DSR COSTS AMORTIZED	102555	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1823920	DSR COSTS AMORTIZED	102556	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1823920	DSR COSTS AMORTIZED	102562	\$ 53	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 53



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

Primary Account	Secondary Account	Alloc.	Total	Calif.	Oregon	Wash.	Wyoming	Utah	Idaho	FERC	Other
1823920	DSR COSTS AMORTIZED	102834	\$ 3,034	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 3,034
1823920	DSR COSTS AMORTIZED	102883	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1823920	DSR COSTS AMORTIZED	102885	\$ 2	\$ 0	\$ 0	\$ 0	\$ 2	\$ 0	\$ 0	\$ 0	\$ 0
1823920	DSR COSTS AMORTIZED	102886	\$ 3	\$ 0	\$ 0	\$ 0	\$ 3	\$ 0	\$ 0	\$ 0	\$ 0
1823920	DSR COSTS AMORTIZED	102888	\$ 1	\$ 0	\$ 0	\$ 0	\$ 1	\$ 0	\$ 0	\$ 0	\$ 0
1823920	DSR COSTS AMORTIZED	102889	\$ 3	\$ 0	\$ 0	\$ 0	\$ 3	\$ 0	\$ 0	\$ 0	\$ 0
1823920	DSR COSTS AMORTIZED	102890	\$ 1	\$ 0	\$ 0	\$ 0	\$ 1	\$ 0	\$ 0	\$ 0	\$ 0
1823920	DSR COSTS AMORTIZED	102891	\$ 1	\$ 0	\$ 0	\$ 0	\$ 1	\$ 0	\$ 0	\$ 0	\$ 0
1823920	DSR COSTS AMORTIZED	102892	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1823920	DSR COSTS AMORTIZED	102893	\$ 1	\$ 0	\$ 0	\$ 0	\$ 1	\$ 0	\$ 0	\$ 0	\$ 0
1823920	DSR COSTS AMORTIZED	102894	\$ 1	\$ 0	\$ 0	\$ 0	\$ 1	\$ 0	\$ 0	\$ 0	\$ 0
1823920	DSR COSTS AMORTIZED	102907	\$ 526	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 526
1823920	DSR COSTS AMORTIZED	102908	\$ 3,466	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 3,466
1823920	DSR COSTS AMORTIZED	102909	\$ 4,289	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 4,289
1823920	DSR COSTS AMORTIZED	102910	\$ 127	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 127
1823920	DSR COSTS AMORTIZED	102911	\$ 50	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 50
1823920	DSR COSTS AMORTIZED	102912	\$ 2,570	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 2,570
1823920	DSR COSTS AMORTIZED	102913	\$ 83	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 83
1823920	DSR COSTS AMORTIZED	102914	\$ 126	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 126
1823920	DSR COSTS AMORTIZED	102915	\$ 1,664	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,664
1823920	DSR COSTS AMORTIZED	102916	\$ 3,791	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 3,791
1823920	DSR COSTS AMORTIZED	102917	\$ 1,133	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,133
1823920	DSR COSTS AMORTIZED	102918	\$ 1,053	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,053
1823920	DSR COSTS AMORTIZED	102919	\$ 4	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 4
1823920	DSR COSTS AMORTIZED	102920	\$ 762	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 762
1823920	DSR COSTS AMORTIZED	102921	\$ 7,817	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 7,817
1823920	DSR COSTS AMORTIZED	102964	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1823920	DSR COSTS AMORTIZED	102976	\$ 9,817	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 9,817
1823920	DSR COSTS AMORTIZED	102977	\$ 500	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 500
1823920	DSR COSTS AMORTIZED	102978	\$ 2,532	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 2,532
1823920	DSR COSTS AMORTIZED	102979	\$ 5,215	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 5,215
1823920	DSR COSTS AMORTIZED	102980	\$ 162	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 162
1823920	DSR COSTS AMORTIZED	102981	\$ 50	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 50
1823920	DSR COSTS AMORTIZED	102982	\$ 2,339	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 2,339
1823920	DSR COSTS AMORTIZED	102983	\$ 53	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 53
1823920	DSR COSTS AMORTIZED	102984	\$ 72	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 72
1823920	DSR COSTS AMORTIZED	102985	\$ 1,446	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,446
1823920	DSR COSTS AMORTIZED	102986	\$ 2,258	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 2,258
1823920	DSR COSTS AMORTIZED	102987	\$ 776	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 776
1823920	DSR COSTS AMORTIZED	102988	\$ 947	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 947
1823920	DSR COSTS AMORTIZED	102990	\$ 2,732	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 2,732
1823920	DSR COSTS AMORTIZED	102991	\$ 25,439	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 25,439
1823920	DSR COSTS AMORTIZED	102992	\$ 21	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 21
1823920	DSR COSTS AMORTIZED	102993	\$ 96	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 96
1823920	DSR COSTS AMORTIZED	102995	\$ 140	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 140
1823920	DSR COSTS AMORTIZED	102996	\$ 439	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 439
1823920	DSR COSTS AMORTIZED	102997	\$ 86	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 86
1823920	DSR COSTS AMORTIZED	102998	\$ 139	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 139



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

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823920	DSR COSTS AMORTIZED	INDUSTRIAL FINANSWER EXPRESS - WY - 2009	\$ 59	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 59
1823920	DSR COSTS AMORTIZED	SELF DIRECT - COMMERCIAL - WY - 2009	\$ 5	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 5
1823920	DSR COSTS AMORTIZED	DSR DIRECT - INDUSTRIAL - WY - 2009	\$ 12	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 12
1823920	DSR COSTS AMORTIZED	MAIN CHECK DISB-WIRES/ACH IN CLEAR ACCT	\$ 2	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 2
1823920	DSR COSTS AMORTIZED	MAIN CHECK DISB-WIRES/ACH OUT CLEAR ACCT	\$ 2	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 2
1823920	DSR COSTS AMORTIZED	COMMERCIAL FINANSWER EXPRESS CAT 2 - WY -	\$ 236	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 236
1823920	DSR COSTS AMORTIZED	INDUSTRIAL FINANSWER EXPRESS Cat 2- WY -	\$ 34	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 34
1823920	DSR COSTS AMORTIZED	ENERGY FINANSWER Cat 2 - WY 2009	\$ 34	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 34
1823920	DSR COSTS AMORTIZED	INDUSTRIAL FINANSWER Cat 2 -WY 2009	\$ 34	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 34
1823920	DSR COSTS AMORTIZED	WYOMING REV RECOVERY -SBC OFFSET CAT 1	\$ (7,779)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (7,779)
1823920	DSR COSTS AMORTIZED	WYOMING REV RECOVERY - SBC OFFSET CAT 2	\$ (8,047)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (8,047)
1823920	DSR COSTS AMORTIZED	DSR COSTS AMORTIZED	\$ (6,887)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (6,887)
1823920	DSR COSTS AMORTIZED	OUTREACH and COMMUNICATIONS - UT 2009	\$ 571	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 571
1823920	DSR COSTS AMORTIZED	CALIFORNIA DSM EXPENSE - 2010	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1823920	DSR COSTS AMORTIZED	OTHER	\$ 4,836	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 4,836
1823920	DSR COSTS AMORTIZED	A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20	\$ 1,490	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,490
1823920	DSR COSTS AMORTIZED	OTHER	\$ 3,246	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 3,246
1823920	DSR COSTS AMORTIZED	ENERGY FINANSWER - UTAH - 2010	\$ 4,524	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 4,524
1823920	DSR COSTS AMORTIZED	INDUSTRIAL FINANSWER - UTAH - 2010	\$ 258	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 258
1823920	DSR COSTS AMORTIZED	POWER FORWARD - UTAH # 2010	\$ 50	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 50
1823920	DSR COSTS AMORTIZED	REFRIGERATOR RECYCLING PGM- UTAH - 2010	\$ 187	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 187
1823920	DSR COSTS AMORTIZED	COMMERCIAL SELF-DIRECT - UTAH - 2010	\$ 330	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 330
1823920	DSR COSTS AMORTIZED	INDUSTRIAL SELF-DIRECT - UTAH - 2010	\$ 4,107	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 4,107
1823920	DSR COSTS AMORTIZED	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	\$ 1,019	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,019
1823920	DSR COSTS AMORTIZED	COMMERCIAL FINANSWER EXPRESS - UTAH - 20	\$ 986	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 986
1823920	DSR COSTS AMORTIZED	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	\$ 2,513	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 2,513
1823920	DSR COSTS AMORTIZED	IRRIGATION LOAD CONTROL - UTAH - 2010	\$ 16,876	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 16,876
1823920	DSR COSTS AMORTIZED	HOME ENERGY EFF INCENTIVE PROG - UT 2010	\$ 1,485	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,485
1823920	DSR COSTS AMORTIZED	OUTREACH and COMMUNICATIONS - UT 2010	\$ 11	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 11
1823920	DSR COSTS AMORTIZED	ENERGY FINANSWER-WY-2010 CAT3	\$ 669	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 669
1823920	DSR COSTS AMORTIZED	INDUSTRIAL FINANSWER-WY-2010 CAT3	\$ 176	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 176
1823920	DSR COSTS AMORTIZED	REFRIGERATOR RECYCLING-WY-2010 CAT1	\$ 740	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 740
1823920	DSR COSTS AMORTIZED	HOME ENERGY EFF INCENT PROG Y-2010 CAT1	\$ 49	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 49
1823920	DSR COSTS AMORTIZED	LOW-INCOME WEATHERZTN - WY 2010 CAT1	\$ 65	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 65
1823920	DSR COSTS AMORTIZED	COMMERCIAL FINANSWER EXP WY-2010 CAT3	\$ 127	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 127
1823920	DSR COSTS AMORTIZED	INDUSTRIAL FINANSWER EXP WY-2010 CAT3	\$ 3	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 3
1823920	DSR COSTS AMORTIZED	SELF DIRECT - COMMERCIAL -WY-2010 CAT3	\$ 12	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 12
1823920	DSR COSTS AMORTIZED	COMMERCIAL FINANSWER EXP - WY-2010 CAT2	\$ 587	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 587
1823920	DSR COSTS AMORTIZED	INDUSTRIAL FINAN EXP WY-2010 CAT2	\$ 186	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 186
1823920	DSR COSTS AMORTIZED	ENERGY FINANSWER -WY-2010 CAT2	\$ 125	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 125
1823920	DSR COSTS AMORTIZED	INDUSTRIAL FINANSWER - WY 2010 CAT2	\$ 1	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1
1823920	DSR COSTS AMORTIZED	Check Disb-Wires/ACH In Clearing - BT	\$ 3	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 3
1823920	DSR COSTS AMORTIZED	Check Disb-Wires/ACH Out Clearing - BT	\$ 724	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 724
1823920	DSR COSTS AMORTIZED	Company Initiatives DEI Study- Washington	\$ 3	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 3
1823920	DSR COSTS AMORTIZED	Commercial Direct Install - Utah - 2011	\$ 30	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 30
1823920	DSR COSTS AMORTIZED	Commercial Curtailment - Utah - 2011	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1823920	DSR COSTS AMORTIZED	Commercial Direct Install - Washington	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0



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

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823920	DSR COSTS AMORTIZED			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1823920	DSR COSTS AMORTIZED		\$ 27	\$ 27	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 27
1823920	DSR COSTS AMORTIZED		\$ 6,498	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 6,498
1823920	DSR COSTS AMORTIZED		\$ 1,305	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,305
1823920	DSR COSTS AMORTIZED		\$ 3,647	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 3,647
1823920	DSR COSTS AMORTIZED		\$ 5,016	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 5,016
1823920	DSR COSTS AMORTIZED		\$ 255	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 255
1823920	DSR COSTS AMORTIZED		\$ 1,880	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,880
1823920	DSR COSTS AMORTIZED		\$ 126	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 126
1823920	DSR COSTS AMORTIZED		\$ 240	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 240
1823920	DSR COSTS AMORTIZED		\$ 4,607	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 4,607
1823920	DSR COSTS AMORTIZED		\$ 1,233	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,233
1823920	DSR COSTS AMORTIZED		\$ 2,513	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 2,513
1823920	DSR COSTS AMORTIZED		\$ 11,360	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 11,360
1823920	DSR COSTS AMORTIZED		\$ 1,437	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,437
1823920	DSR COSTS AMORTIZED		\$ 30	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 30
1823920	DSR COSTS AMORTIZED		\$ 433	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 433
1823920	DSR COSTS AMORTIZED		\$ 183	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 183
1823920	DSR COSTS AMORTIZED		\$ 1,070	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,070
1823920	DSR COSTS AMORTIZED		\$ 42	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 42
1823920	DSR COSTS AMORTIZED		\$ 102	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 102
1823920	DSR COSTS AMORTIZED		\$ 168	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 168
1823920	DSR COSTS AMORTIZED		\$ 6	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 6
1823920	DSR COSTS AMORTIZED		\$ 268	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 268
1823920	DSR COSTS AMORTIZED		\$ 894	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 894
1823920	DSR COSTS AMORTIZED		\$ 55	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 55
1823920	DSR COSTS AMORTIZED		\$ 51	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 51
1823920	DSR COSTS AMORTIZED		\$ 98	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 98
1823920	DSR COSTS AMORTIZED		\$ 3	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 3
1823920	DSR COSTS AMORTIZED		\$ 11	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 11
1823920	DSR COSTS AMORTIZED		\$ 948	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 948
1823920	DSR COSTS AMORTIZED		\$ 388	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 388
1823920	DSR COSTS AMORTIZED		\$ 266	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 266
1823920	DSR COSTS AMORTIZED		\$ 2,331	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 2,331
1823920	DSR COSTS AMORTIZED		\$ 7	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 7
1823920	DSR COSTS AMORTIZED		\$ 1	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1
1823920	DSR COSTS AMORTIZED		\$ 388	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 388
1823920	DSR COSTS AMORTIZED		\$ 266	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 266
1823920	DSR COSTS AMORTIZED		\$ 2,331	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 2,331
1823920	DSR COSTS AMORTIZED		\$ 7	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 7
1823920	DSR COSTS AMORTIZED		\$ 1	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1
1823920	DSR COSTS AMORTIZED		\$ 75	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 75
1823920	DSR COSTS AMORTIZED		\$ 74	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 74
1823920	DSR COSTS AMORTIZED		\$ 110	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 110
1823920	DSR COSTS AMORTIZED		\$ 543	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 543
1823920	DSR COSTS AMORTIZED		\$ 5,794	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 5,794
1823920	DSR COSTS AMORTIZED		\$ 1,470	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,470
1823920	DSR COSTS AMORTIZED		\$ 6,899	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 6,899
1823920	DSR COSTS AMORTIZED		\$ 2,935	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 2,935



PACIFICORP

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

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823920	DSR COSTS AMORTIZED	103328									\$ 177
1823920	DSR COSTS AMORTIZED	103330	\$ 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	DSR COSTS AMORTIZED	103332	\$ 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	DSR COSTS AMORTIZED	103334	\$ 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	DSR COSTS AMORTIZED	103336	\$ 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	DSR COSTS AMORTIZED	103338	\$ 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	DSR COSTS AMORTIZED	103340	\$ (30)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (30)
1823920	DSR COSTS AMORTIZED	103341	\$ 6	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 6
1823920	DSR COSTS AMORTIZED	103342	\$ 21	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 21
1823920	DSR COSTS AMORTIZED	103343	\$ 534	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 534
1823920	DSR COSTS AMORTIZED	103346	\$ 20	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 20
1823920	DSR COSTS AMORTIZED	103347	\$ 606	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 606
1823920	DSR COSTS AMORTIZED	103348	\$ 169	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 169
1823920	DSR COSTS AMORTIZED	103349	\$ 904	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 904
1823920	DSR COSTS AMORTIZED	103350	\$ 143	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 143
1823920	DSR COSTS AMORTIZED	103351	\$ 170	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 170
1823920	DSR COSTS AMORTIZED	103352	\$ 4	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 4
1823920	DSR COSTS AMORTIZED	103353	\$ 60	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 60
1823920	DSR COSTS AMORTIZED	103354	\$ 1,203	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,203
1823920	DSR COSTS AMORTIZED	103355	\$ 58	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 58
1823920	DSR COSTS AMORTIZED	103357	\$ 205	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 205
1823920	DSR COSTS AMORTIZED	103358	\$ 1	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1
1823920	DSR COSTS AMORTIZED	103359	\$ 33	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 33
1823920	DSR COSTS AMORTIZED	103360	\$ 155	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 155
1823920	DSR COSTS AMORTIZED	103361	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1823920	DSR COSTS AMORTIZED	103362	\$ 35	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 35
1823920	DSR COSTS AMORTIZED	103363	\$ 30	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 30
1823920	DSR COSTS AMORTIZED	103364	\$ (27)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (27)
1823920	DSR COSTS AMORTIZED	103365	\$ 8	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 8
1823920	DSR COSTS AMORTIZED	103496	\$ 2	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 2
1823920	DSR COSTS AMORTIZED	103497	\$ 42	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 42
1823920	DSR COSTS AMORTIZED	103623	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1823920	DSR COSTS AMORTIZED	103646	\$ 38	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 38
1823920	DSR COSTS AMORTIZED	103647	\$ 10,293	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 10,293
1823920	DSR COSTS AMORTIZED	103648	\$ 66	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 66
1823920	DSR COSTS AMORTIZED	103649	\$ 1,445	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,445
1823920	DSR COSTS AMORTIZED	103650	\$ 2,168	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 2,168
1823920	DSR COSTS AMORTIZED	103651	\$ 120	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 120
1823920	DSR COSTS AMORTIZED	103653	\$ 1,544	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,544



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

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823920	DSR COSTS AMORTIZED	103654	\$ 116	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 116
1823920	DSR COSTS AMORTIZED	103655	\$ 319	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 319
1823920	DSR COSTS AMORTIZED	103656	\$ 1,314	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,314
1823920	DSR COSTS AMORTIZED	103657	\$ 9,290	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 9,290
1823920	DSR COSTS AMORTIZED	103658	\$ 1,444	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,444
1823920	DSR COSTS AMORTIZED	103660	\$ 807	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 807
1823920	DSR COSTS AMORTIZED	103661	\$ 20,269	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 20,269
1823920	DSR COSTS AMORTIZED	103662	\$ 1,406	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,406
1823920	DSR COSTS AMORTIZED	103666	\$ 765	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 765
1823920	DSR COSTS AMORTIZED	103671	\$ 135	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 135
1823920	DSR COSTS AMORTIZED	103673	\$ 27	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 27
1823920	DSR COSTS AMORTIZED	103675	\$ 985	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 985
1823920	DSR COSTS AMORTIZED	103676	\$ 130	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 130
1823920	DSR COSTS AMORTIZED	103677	\$ 884	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 884
1823920	DSR COSTS AMORTIZED	103678	\$ 41	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 41
1823920	DSR COSTS AMORTIZED	103679	\$ 424	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 424
1823920	DSR COSTS AMORTIZED	103681	\$ 169	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 169
1823920	DSR COSTS AMORTIZED	103682	\$ 2	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 2
1823920	DSR COSTS AMORTIZED	103683	\$ 9	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 9
1823920	DSR COSTS AMORTIZED	103684	\$ 1,234	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,234
1823920	DSR COSTS AMORTIZED	103685	\$ 85	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 85
1823920	DSR COSTS AMORTIZED	103686	\$ 26	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 26
1823920	DSR COSTS AMORTIZED	103687	\$ 58	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 58
1823920	DSR COSTS AMORTIZED	103688	\$ 2	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 2
1823920	DSR COSTS AMORTIZED	103689	\$ 8	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 8
1823920	DSR COSTS AMORTIZED	103690	\$ 130	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 130
1823920	DSR COSTS AMORTIZED	103691	\$ 178	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 178
1823920	DSR COSTS AMORTIZED	103692	\$ 10	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 10
1823920	DSR COSTS AMORTIZED	103693	\$ 36	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 36
1823920	DSR COSTS AMORTIZED	103694	\$ 26	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 26
1823920	DSR COSTS AMORTIZED	103695	\$ 435	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 435
1823920	DSR COSTS AMORTIZED	103701	\$ 2	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 2
1823920	DSR COSTS AMORTIZED	103702	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1823920	DSR COSTS AMORTIZED	103734	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1823920	DSR COSTS AMORTIZED	103735	\$ 12	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 12
1823920	DSR COSTS AMORTIZED	103740	\$ 1,393	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,393
1823920	DSR COSTS AMORTIZED	103741	\$ 2,149	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 2,149
1823920	DSR COSTS AMORTIZED	103742	\$ 999	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 999
1823920	DSR COSTS AMORTIZED	103743	\$ 83	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 83
1823920	DSR COSTS AMORTIZED	103745	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1823920	DSR COSTS AMORTIZED	103754	\$ 25	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 25
1823920	DSR COSTS AMORTIZED	103756	\$ 23,525	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 23,525
1823920	DSR COSTS AMORTIZED	103757	\$ 1	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1
1823920	DSR COSTS AMORTIZED	103758	\$ 1	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1
1823920	DSR COSTS AMORTIZED	103759	\$ 400	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 400
1823920	DSR COSTS AMORTIZED	103760	\$ 36	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 36
1823920	DSR COSTS AMORTIZED	103761	\$ 21,358	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 21,358



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

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823920	DSR COSTS AMORTIZED	OTHER	\$ 1,218	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,218
1823920	DSR COSTS AMORTIZED	OTHER	\$ 59	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 59
1823920	DSR COSTS AMORTIZED	OTHER	\$ 144	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 144
1823920	DSR COSTS AMORTIZED	OTHER	\$ 430	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 430
1823920	DSR COSTS AMORTIZED	OTHER	\$ 147	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 147
1823920	DSR COSTS AMORTIZED	OTHER	\$ 328	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 328
1823920	DSR COSTS AMORTIZED	OTHER	\$ 208	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 208
1823920	DSR COSTS AMORTIZED	OTHER	\$ 1,483	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,483
1823920	DSR COSTS AMORTIZED	OTHER	\$ 1,043	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,043
1823920	DSR COSTS AMORTIZED	OTHER	\$ 1	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1
1823920	DSR COSTS AMORTIZED	OTHER	\$ 29	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 29
1823920	DSR COSTS AMORTIZED	OTHER	\$ 53	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 53
1823920	DSR COSTS AMORTIZED	OTHER	\$ 10,536	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 10,536
1823920	DSR COSTS AMORTIZED	OTHER	\$ 5,846	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 5,846
1823920	DSR COSTS AMORTIZED	OTHER	\$ 2,954	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 2,954
1823920	DSR COSTS AMORTIZED	OTHER	\$ 128	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 128
1823920	DSR COSTS AMORTIZED	OTHER	\$ 5	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 5
1823920	DSR COSTS AMORTIZED	OTHER	\$ 4	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 4
1823920	DSR COSTS AMORTIZED	OTHER	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1823920	DSR COSTS AMORTIZED	OTHER	\$ 1,009	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,009
1823920	DSR COSTS AMORTIZED	OTHER	\$ 221	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 221
1823920	DSR COSTS AMORTIZED	OTHER	\$ 28	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 28
1823920	DSR COSTS AMORTIZED	OTHER	\$ 53	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 53
1823920	DSR COSTS AMORTIZED	OTHER	\$ 1,038	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,038
1823920	DSR COSTS AMORTIZED	OTHER	\$ 73	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 73
1823920	DSR COSTS AMORTIZED	OTHER	\$ 301	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 301
1823920	DSR COSTS AMORTIZED	OTHER	\$ 111	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 111
1823920	DSR COSTS AMORTIZED	OTHER	\$ 182	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 182
1823920	DSR COSTS AMORTIZED	OTHER	\$ 26	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 26
1823920	DSR COSTS AMORTIZED	OTHER	\$ 131	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 131
1823920	DSR COSTS AMORTIZED	OTHER	\$ 56	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 56
1823920	DSR COSTS AMORTIZED	OTHER	\$ 113	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 113
1823920	DSR COSTS AMORTIZED	OTHER	\$ 193	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 193
1823920	DSR COSTS AMORTIZED	OTHER	\$ 134	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 134
1823920	DSR COSTS AMORTIZED	OTHER	\$ 2	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 2
1823920	DSR COSTS AMORTIZED	OTHER	\$ 2	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 2
1823920	DSR COSTS AMORTIZED	OTHER	\$ 176	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 176
1823920	DSR COSTS AMORTIZED	OTHER	\$ 29	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 29
1823920	DSR COSTS AMORTIZED	OTHER	\$ 7	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 7
1823920	DSR COSTS AMORTIZED	OTHER	\$ 5	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 5
1823920	DSR COSTS AMORTIZED	OTHER	\$ 24	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 24
1823920	DSR COSTS AMORTIZED	OTHER	\$ 4	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 4
1823920	DSR COSTS AMORTIZED	OTHER	\$ 3	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 3
1823920	DSR COSTS AMORTIZED	OTHER	\$ 1,069	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,069
1823920	DSR COSTS AMORTIZED	OTHER	\$ 13	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 13
1823920	DSR COSTS AMORTIZED	OTHER	\$ 69	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 69
1823920	DSR COSTS AMORTIZED	OTHER	\$ 8	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 8



PACIFICORP

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

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823920	DSR COSTS AMORTIZED	103834	\$ 16	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 16
1823920	DSR COSTS AMORTIZED	103835	\$ 18	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 18
1823920	DSR COSTS AMORTIZED	103845	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1823920	DSR COSTS AMORTIZED	103856	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1823920	DSR COSTS AMORTIZED	103858	\$ 4	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 4
1823920	DSR COSTS AMORTIZED	103859	\$ 14	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 14
1823920	DSR COSTS AMORTIZED	103860	\$ 3	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 3
1823920	DSR COSTS AMORTIZED	103865	\$ 3	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 3
1823920	DSR COSTS AMORTIZED	103874	\$ 6	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 6
1823920	DSR COSTS AMORTIZED	103876	\$ 33	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 33
1823920	DSR COSTS AMORTIZED	103877	\$ 92	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 92
1823920	DSR COSTS AMORTIZED	103878	\$ 17	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 17
1823920	DSR COSTS AMORTIZED	103879	\$ 20	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 20
1823920	DSR COSTS AMORTIZED	103880	\$ 32	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 32
1823920	DSR COSTS AMORTIZED	103881	\$ 23	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 23
1823920	DSR COSTS AMORTIZED	103882	\$ 206	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 206
1823920	DSR COSTS AMORTIZED	103887	\$ 2,569	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 2,569
1823920	DSR COSTS AMORTIZED	103888	\$ 275	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 275
1823920	DSR COSTS AMORTIZED	103891	\$ 3	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 3
1823920	DSR COSTS AMORTIZED	103892	\$ 11	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 11
1823920	DSR COSTS AMORTIZED	103893	\$ 101	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 101
1823920	DSR COSTS AMORTIZED	103894	\$ 73	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 73
1823920	DSR COSTS AMORTIZED	103895	\$ 77	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 77
1823920	DSR COSTS AMORTIZED	103896	\$ 280	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 280
1823920	DSR COSTS AMORTIZED	103900	\$ 1,255	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,255
1823920	DSR COSTS AMORTIZED	103901	\$ 567	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 567
1823920	DSR COSTS AMORTIZED	103902	\$ 681	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 681
1823920	DSR COSTS AMORTIZED	103903	\$ 21	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 21
1823920	DSR COSTS AMORTIZED	103904	\$ 3	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 3
1823920	DSR COSTS AMORTIZED	103905	\$ 615	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 615
1823920	DSR COSTS AMORTIZED	103906	\$ 40	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 40
1823920	DSR COSTS AMORTIZED	103907	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1823920	DSR COSTS AMORTIZED	103909	\$ 32	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 32
1823920	DSR COSTS AMORTIZED	103910	\$ 18	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 18
1823920	DSR COSTS AMORTIZED	103911	\$ 20	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 20
1823920	DSR COSTS AMORTIZED	103912	\$ 179	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 179
1823920	DSR COSTS AMORTIZED	103913	\$ 1	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1
1823920	DSR COSTS AMORTIZED	103914	\$ 33	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 33
1823920	DSR COSTS AMORTIZED	103915	\$ 3	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 3
1823920	DSR COSTS AMORTIZED	103916	\$ 1	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1
1823920	DSR COSTS AMORTIZED	103917	\$ 4	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 4
1823920	DSR COSTS AMORTIZED	103919	\$ 13	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 13
1823920	DSR COSTS AMORTIZED	103920	\$ 6	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 6
1823920	DSR COSTS AMORTIZED	103921	\$ 7	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 7
1823920	DSR COSTS AMORTIZED	103922	\$ 13	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 13
1823920	DSR COSTS AMORTIZED	103923	\$ 6	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 6
1823920	DSR COSTS AMORTIZED	103925	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0



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

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823920	DSR COSTS AMORTIZED	103927	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1823920	DSR COSTS AMORTIZED	103928	\$ 49	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 49
1823920	DSR COSTS AMORTIZED	103929	\$ 103	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 103
1823920	DSR COSTS AMORTIZED	103930	\$ 20	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 20
1823920	DSR COSTS AMORTIZED	103931	\$ 21	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 21
1823920	DSR COSTS AMORTIZED	103932	\$ 15	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 15
1823920	DSR COSTS AMORTIZED	103933	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1823920	DSR COSTS AMORTIZED	103935	\$ 41	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 41
1823920	DSR COSTS AMORTIZED	103936	\$ 74	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 74
1823920	DSR COSTS AMORTIZED	103937	\$ 1	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1
1823920	DSR COSTS AMORTIZED	103938	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1823920	DSR COSTS AMORTIZED	103959	\$ 1	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1
1823920	DSR COSTS AMORTIZED	103962	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1823920	DSR COSTS AMORTIZED	103963	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1823920 Total			\$ (28,044)	\$ 0	\$ 0	\$ 0	\$ 32	\$ 0	\$ 21	\$ 0	\$ (28,097)
1823930	DSR COSTS NOT AMORT	102190	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1823930	DSR COSTS NOT AMORT	102191	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1823930	DSR COSTS NOT AMORT	102192	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1823930	DSR COSTS NOT AMORT	102183	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1823930	DSR COSTS NOT AMORT	102184	\$ 3	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 3
1823930	DSR COSTS NOT AMORT	102204	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1823930	DSR COSTS NOT AMORT	102216	\$ 1	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1
1823930	DSR COSTS NOT AMORT	102217	\$ 1	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1
1823930	DSR COSTS NOT AMORT	102218	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1823930	DSR COSTS NOT AMORT	102219	\$ 16	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 16
1823930	DSR COSTS NOT AMORT	102220	\$ 1	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1
1823930	DSR COSTS NOT AMORT	102221	\$ 35	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 35
1823930	DSR COSTS NOT AMORT	102222	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1823930	DSR COSTS NOT AMORT	102263	\$ 24	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 24
1823930	DSR COSTS NOT AMORT	102352	\$ 17	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 17
1823930	DSR COSTS NOT AMORT	102353	\$ 8	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 8
1823930	DSR COSTS NOT AMORT	102354	\$ 35	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 35
1823930	DSR COSTS NOT AMORT	102355	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1823930	DSR COSTS NOT AMORT	102356	\$ 49	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 49
1823930	DSR COSTS NOT AMORT	102358	\$ 1	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1
1823930	DSR COSTS NOT AMORT	102519	\$ 13	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 13
1823930	DSR COSTS NOT AMORT	102520	\$ 15	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 15
1823930	DSR COSTS NOT AMORT	102521	\$ 65	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 65
1823930	DSR COSTS NOT AMORT	102522	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1823930	DSR COSTS NOT AMORT	102523	\$ 95	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 95
1823930	DSR COSTS NOT AMORT	102524	\$ 1	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1
1823930	DSR COSTS NOT AMORT	102573	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1823930	DSR COSTS NOT AMORT	102574	\$ 3	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 3
1823930	DSR COSTS NOT AMORT	102575	\$ 144	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 144
1823930	DSR COSTS NOT AMORT	102576	\$ 359	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 359
1823930	DSR COSTS NOT AMORT	102577	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1823930	DSR COSTS NOT AMORT	102578	\$ 361	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 361
1823930	DSR COSTS NOT AMORT	102579	\$ 2	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 2
1823930	DSR COSTS NOT AMORT	102579	\$ 143	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 143
1823930	DSR COSTS NOT AMORT	102580	\$ 117	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 117



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

Primary Account	Secondary Account	Alloc.	Total	Calif.	Oregon	Wash.	Wyoming	Utah	Idaho	FERC	Other
1823930	DSR COSTS NOT AMORT	INDUSTRIAL FINANSWER EXPR - ID-UT 2006	\$ 47	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 47	\$ 0
1823930	DSR COSTS NOT AMORT	IRRIGATION EFFICIENCY PRGRM - ID-UT 2006	\$ 246	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 246	\$ 0
1823930	DSR COSTS NOT AMORT	HOME ENERGY EFFICIENCY INCENTIVE PRGM-1	\$ 103	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 103	\$ 0	\$ 0
1823930	DSR COSTS NOT AMORT	WEATHERIZATION LOANS RESIDTL/ ID-UT 2007	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1823930	DSR COSTS NOT AMORT	ENERGY FINANSWER IDU 2007	\$ 4	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 4
1823930	DSR COSTS NOT AMORT	Industrial Finanswer ID - 2007	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1823930	DSR COSTS NOT AMORT	IRRIGATION INTERRUPTIBLE ID-UT 2007	\$ 846	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 846
1823930	DSR COSTS NOT AMORT	LOW INCOME WZ - ID-UT 2007	\$ 101	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 101
1823930	DSR COSTS NOT AMORT	NEEA - IDAHO - UTAH 2007	\$ 361	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 361
1823930	DSR COSTS NOT AMORT	REFRIGERATOR RECYCLING PGM - ID-UT 2007	\$ 123	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 123
1823930	DSR COSTS NOT AMORT	COMMERCIAL FINANSWER EXPR - ID-UT 2007	\$ 61	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 61
1823930	DSR COSTS NOT AMORT	INDUSTRIAL FINANSWER EXPR - ID-UT 2007	\$ 120	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 120
1823930	DSR COSTS NOT AMORT	IRRIGATION EFFICIENCY PRGRM - ID-UT 2007	\$ 275	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 275
1823930	DSR COSTS NOT AMORT	HOME ENERGY EFFICIENCY INCENTIVE PRG -	\$ 229	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 229
1823930	DSR COSTS NOT AMORT	ENERGY FINANSWER - ID/UT 2008	\$ 19	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 19
1823930	DSR COSTS NOT AMORT	INDUSTRIAL FINANSWER - ID-UT 2008	\$ 102	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 102
1823930	DSR COSTS NOT AMORT	IRRIGATION INTERRUPTIBLE - IDAHO - 2008	\$ 3,127	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 3,127
1823930	DSR COSTS NOT AMORT	LOW INCOME WEATHERIZATION - IDAHO 2008	\$ 165	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 165
1823930	DSR COSTS NOT AMORT	NEEA - IDAHO - 2008	\$ 317	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 317
1823930	DSR COSTS NOT AMORT	REFRIGERATOR RECYCLING PRGM - IDAHO 2008	\$ 113	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 113
1823930	DSR COSTS NOT AMORT	COMMERCIAL FINANSWER - IDAHO 200	\$ 108	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 108
1823930	DSR COSTS NOT AMORT	INDUSTRIAL FINANSWER - IDAHO - 2008	\$ 58	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 58
1823930	DSR COSTS NOT AMORT	IRRIGATION EFFICIENCY PRGM - IDAHO - 200	\$ 268	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 268
1823930	DSR COSTS NOT AMORT	HOME ENERGY EFF INCENTIVE PROGRAM - IDAH	\$ 490	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 490
1823930	DSR COSTS NOT AMORT	CATEGORY 1 - WYOMING - 2008	\$ 17	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 17
1823930	DSR COSTS NOT AMORT	CATEGORY 2 - WYOMING - 2008	\$ 9	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 9
1823930	DSR COSTS NOT AMORT	CATEGORY 3 - WYOMING - 2008	\$ 33	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 33
1823930	DSR COSTS NOT AMORT	ENERGY FINANSWER - ID/UT 2009	\$ 50	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 50
1823930	DSR COSTS NOT AMORT	INDUSTRIAL FINANSWER - ID-UT 2009	\$ 309	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 309
1823930	DSR COSTS NOT AMORT	IRRIGATION INTERRUPTIBLE ID-UT 2009	\$ 3,816	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 3,816
1823930	DSR COSTS NOT AMORT	LOW INCOME WZ - ID-UT 2009	\$ 198	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 198
1823930	DSR COSTS NOT AMORT	NEEA - IDAHO - UTAH 2009	\$ 287	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 287
1823930	DSR COSTS NOT AMORT	REFRIGERATOR RECYCLING PGM - ID-UT 2009	\$ 108	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 108
1823930	DSR COSTS NOT AMORT	COMMERCIAL FINANSWER EXPR - ID-UT 2009	\$ 190	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 190
1823930	DSR COSTS NOT AMORT	INDUSTRIAL FINANSWER EXPR - ID-UT 2009	\$ 74	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 74
1823930	DSR COSTS NOT AMORT	IRRIGATION EFFICIENCY PRGRM - ID-UT 2009	\$ 807	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 807
1823930	DSR COSTS NOT AMORT	HOME ENERGY EFFICIENCY INCENTIVE PRG -	\$ 594	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 594
1823930	DSR COSTS NOT AMORT	ENERGY FINANSWER - ID/UT 2010	\$ 47	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 47
1823930	DSR COSTS NOT AMORT	INDUSTRIAL FINANSWER - ID-UT 2010	\$ 322	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 322
1823930	DSR COSTS NOT AMORT	IRRIGATION INTERRUPTIBLE ID-UT 2010	\$ 4,283	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 4,283
1823930	DSR COSTS NOT AMORT	LOW INCOME WZ - ID-UT 2010	\$ 134	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 134
1823930	DSR COSTS NOT AMORT	NEEA - IDAHO - UTAH 2010	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1823930	DSR COSTS NOT AMORT	REFRIGERATOR RECYCLING PGM - ID-UT 2010	\$ 166	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 166
1823930	DSR COSTS NOT AMORT	COMMERCIAL FINANSWER EXPR - ID-UT 2010	\$ 513	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 513
1823930	DSR COSTS NOT AMORT	INDUSTRIAL FINANSWER EXPR - ID-UT 2010	\$ 107	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 107
1823930	DSR COSTS NOT AMORT	IRRIGATION EFFICIENCY PRGRM - ID-UT 2010	\$ 637	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 637
1823930	DSR COSTS NOT AMORT	HOME ENERGY EFFICIENCY INCENTIVE PRG -	\$ 1,305	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,305
1823930	DSR COSTS NOT AMORT	ENERGY FINANSWER - ID/UT 2011	\$ 23	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 23
1823930	DSR COSTS NOT AMORT	INDUSTRIAL FINANSWER - ID-UT 2011	\$ 143	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 143



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

Primary Account	Secondary Account	Alloc.	Total	Calif.	Oregon	Wash.	Wyoming	Utah	Idaho	FERC	Other
1823940	WA REVENUE RECOVERY - CARRYING CHG PENAL	OTHER	\$ (680)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (680)
1823940	DSR CARRYING CHARGES	IDU	\$ 159	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 159	\$ 0	\$ 0
1823940	DSR CARRYING CHARGES	OTHER	\$ (88)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (88)
1823940	DSR CARRYING CHARGES	OTHER	\$ (36)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (36)
1823940	DSR CARRYING CHARGES	OTHER	\$ (82)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (82)
1823940	DSR CARRYING CHARGES	OTHER	\$ (20)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (20)
1823940	CA CARRYING CHRG LIEE - 2011	OTHER	\$ 1,863	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 159	\$ 0	\$ 1,704
1823990	OTHER REG ASSET-N CST	CAEE	\$ 185	\$ 0	\$ 0	\$ 0	\$ 47	\$ 120	\$ 17	\$ 0	\$ 0
1823990	OTHER REG ASSET-N CST	OTHER	\$ 17,700	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 17,700
1823990	OTHER REG ASSET-N CST	OTHER	\$ 5,499	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 5,499
1823990	OTHER REG ASSET-N CST	OTHER	\$ 85,841	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 85,841
1823990	OTHER REG ASSET-N CST	OTHER	\$ 10,807	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 10,807
1823990	OTHER REG ASSET-N CST	OTHER	\$ 1,105	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,105
1823990	OTHER REG ASSET-N CST	OTHER	\$ 3,652	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 3,652
1823990	OTHER REG ASSET-N CST	OTHER	\$ 323	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 323
1823990	OTHER REG ASSET-N CST	OTHER	\$ (17,700)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (17,700)
1823990	OTHER REG ASSET-N CST	OTHER	\$ 2,123	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 2,123
1823990	OTHER REG ASSET-N CST	OTHER	\$ (588)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (588)
1823990	OTHER REG ASSET-N CST	IDU	\$ 156	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 156
1823990	OTHER REG ASSET-N CST	CAEE	\$ (185)	\$ 0	\$ 0	\$ 0	\$ (47)	\$ (120)	\$ (17)	\$ (1)	\$ 0
1823990	OTHER REG ASSET-N CST	SO	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1823990	OTHER REG ASSET-N CST	OTHER	\$ 1,881	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,881
1823990	OTHER REG ASSET-N CST	OTHER	\$ 3,316	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 3,316
1823990	OTHER REG ASSET-N CST	OTHER	\$ (5,499)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (5,499)
1823990	OTHER REG ASSET-N CST	CAGE	\$ 2,900	\$ 0	\$ 0	\$ 0	\$ 668	\$ 1,963	\$ 252	\$ 16	\$ 0
1823990	OTHER REG ASSET-N CST	WA	\$ 318	\$ 0	\$ 0	\$ 318	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1823990	OTHER REG ASSET-N CST	CAEE	\$ (0)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1823990	OTHER REG ASSET-N CST	CAEE	\$ (0)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1823990	OTHER REG ASSET-N CST	CAEE	\$ 22	\$ 0	\$ 0	\$ 0	\$ 22	\$ 0	\$ 0	\$ 0	\$ 0
1823990	OTHER REG ASSET-N CST	WYU	\$ 22	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 22
1823990	OTHER REG ASSET-N CST	OTHER	\$ 2,693	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 2,693
1823990	OTHER REG ASSET-N CST	OTHER	\$ 128	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 128
1823990	OTHER REG ASSET-N CST	OTHER	\$ (1,105)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (1,105)
1823990	OTHER REG ASSET-N CST	IDU	\$ 1,591	\$ 0	\$ 0	\$ 0	\$ 1,591	\$ 0	\$ 0	\$ 0	\$ 0
1823990	OTHER REG ASSET-N CST	UT	\$ 2,063	\$ 0	\$ 0	\$ 0	\$ 0	\$ 2,063	\$ 0	\$ 0	\$ 0
1823990	OTHER REG ASSET-N CST	WYP	\$ 6,338	\$ 0	\$ 0	\$ 0	\$ 6,338	\$ 0	\$ 0	\$ 0	\$ 0
1823990	OTHER REG ASSET-N CST	IDU	\$ 20	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 20
1823990	OTHER REG ASSET-N CST	IDU	\$ 14,365	\$ 0	\$ 0	\$ 0	\$ 0	\$ 14,365	\$ 0	\$ 0	\$ 0
1823990	OTHER REG ASSET-N CST	UT	\$ 5,086	\$ 0	\$ 0	\$ 0	\$ 0	\$ 5,086	\$ 0	\$ 0	\$ 0
1823990	OTHER REG ASSET-N CST	WYP	\$ 51	\$ 0	\$ 0	\$ 0	\$ 51	\$ 0	\$ 0	\$ 0	\$ 0
1823990	OTHER REG ASSET-N CST	WYP	\$ (301)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (301)
1823990	OTHER REG ASSET-N CST	OTHER	\$ 660	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 660
1823990	OTHER REG ASSET-N CST	OTHER	\$ 138	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 138
1823990	OTHER REG ASSET-N CST	OTHER	\$ 34	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 34



Regulatory Assets (Actuals)

Average of Monthly Averages Ending - June 2015

Allocation Method - Factor West Control Area

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823990	OTHER REG ASSET-N CST	187350									\$ 284
1823990	OTHER REG ASSET-N CST	187351									\$ 758
1823990	OTHER REG ASSET-N CST	187356									\$ 143
1823990	OTHER REG ASSET-N CST	187357									\$ 0
1823990	OTHER REG ASSET-N CST	187363									\$ 51
1823990	OTHER REG ASSET-N CST	187371									\$ (955)
1823990	OTHER REG ASSET-N CST	187373									\$ (955)
1823990	OTHER REG ASSET-N CST	187374									\$ 531
1823990	OTHER REG ASSET-N CST	187375									\$ 3,301
1823990	OTHER REG ASSET-N CST	187380									\$ 961
1823990	OTHER REG ASSET-N CST	187383									\$ (10,075)
1823990	OTHER REG ASSET-N CST	187390									\$ (3,652)
1823990	OTHER REG ASSET-N CST	187391									\$ 29,164
1823990	OTHER REG ASSET-N CST	187394									\$ 883
1823990	OTHER REG ASSET-N CST	187495									\$ 9,739
1823990	OTHER REG ASSET-N CST	187495									\$ (158)
1823990	OTHER REG ASSET-N CST	187630									\$ 442
1823990	OTHER REG ASSET-N CST	187631									\$ (442)
1823990	OTHER REG ASSET-N CST	187802									\$ 180
1823990	OTHER REG ASSET-N CST	187803									\$ 2,143
1823990	OTHER REG ASSET-N CST	187804									\$ 3,369
1823990	OTHER REG ASSET-N CST	187805									\$ 420
1823990	OTHER REG ASSET-N CST	187807									\$ (18)
1823990	OTHER REG ASSET-N CST	187808									\$ (214)
1823990	OTHER REG ASSET-N CST	187809									\$ (563)
1823990	OTHER REG ASSET-N CST	187810									\$ 2,703
1823990	OTHER REG ASSET-N CST	187811									\$ 198
1823990	OTHER REG ASSET-N CST	187813									\$ 1,580
1823990	OTHER REG ASSET-N CST	187814									\$ 16,096
1823990	OTHER REG ASSET-N CST	187815									\$ 3,936
1823990	OTHER REG ASSET-N CST	187816									\$ 315
1823990	OTHER REG ASSET-N CST	187819									\$ (1,413)
1823990	OTHER REG ASSET-N CST	187822									\$ 2,004
1823990	OTHER REG ASSET-N CST	187823									\$ 21,417
1823990	OTHER REG ASSET-N CST	187824									\$ 28,209
1823990	OTHER REG ASSET-N CST	187825									\$ 2,137
1823990	OTHER REG ASSET-N CST	187826									\$ 11,430
1823990	OTHER REG ASSET-N CST	187829									\$ 13,629
1823990	OTHER REG ASSET-N CST	187834									\$ 5,379
1823990	OTHER REG ASSET-N CST	187835									\$ (20)
1823990	OTHER REG ASSET-N CST	187836									\$ (851)
1823990	OTHER REG ASSET-N CST	187844									\$ (3,737)
1823990	OTHER REG ASSET-N CST	187845									\$ (228)
1823990	OTHER REG ASSET-N CST	187846									\$ 2,008
1823990	OTHER REG ASSET-N CST	187852									\$ 6,208
1823990	OTHER REG ASSET-N CST	187853									\$ 7,528
1823990	OTHER REG ASSET-N CST	187854									\$ 9,545
1823990	OTHER REG ASSET-N CST	187855									\$ (40)
1823990	OTHER REG ASSET-N CST	187863									\$ 2,176



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

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823990	OTHR REG ASSET-N CST	187864	Reg Asset - WY RRA CY2014	\$ 81	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 81
1823990	OTHR REG ASSET-N CST	187865	Reg Asset - WY RRA CY2015	\$ 26	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 26
1823990	OTHR REG ASSET-N CST	187873	Contra Reg Asset - WY ECAM CY2013	\$ (591)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (591)
1823990	OTHR REG ASSET-N CST	187874	Contra Reg Asset - WY ECAM CY2014	\$ (1,277)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (1,277)
1823990	OTHR REG ASSET-N CST	187875	Contra Reg Asset - WY ECAM CY2015	\$ (81)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (81)
1823990	OTHR REG ASSET-N CST	187886	Reg Asset-OR RPS Compliance Purchases	\$ (79)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (79)
1823990	OTHR REG ASSET-N CST	187888	RegA - WA RECs in Rates - Red to Curr	\$ (1,182)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (1,182)
1823990	OTHR REG ASSET-N CST	187890	Contra Reg Asset - WA Deferral of RECs	\$ (45)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (45)
1823990	OTHR REG ASSET-N CST	187892	Deferral of Excess RECs in Rates - WA	\$ 4,973	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 4,973
1823990	OTHR REG ASSET-N CST	187894	RegA - OR RECs in Rates - Red to Curr	\$ (14)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (14)
1823990	OTHR REG ASSET-N CST	187895	RegA - OR RECs in Rates - Balance Recl	\$ 80	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 80
1823990	OTHR REG ASSET-N CST	187896	RegA - UT RECs in Rates - Red to Curr	\$ (6,985)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (6,985)
1823990	OTHR REG ASSET-N CST	187898	RegA - Def RECs in Rates - Red to Curr	\$ (2,626)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (2,626)
1823990	OTHR REG ASSET-N CST	187899	RegA - WY RECs in Rates - Red to Liab	\$ 19	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 19
1823990	OTHR REG ASSET-N CST	187911	REG ASSET - LAKE SIDE LIQ. DAMAGES - WY	\$ 895	\$ 0	\$ 0	\$ 895	\$ 0	\$ 0	\$ 0	\$ 895
1823990	OTHR REG ASSET-N CST	187913	Reg Asset - Goodnoe Hills Liq. Damages -	\$ 404	\$ 0	\$ 0	\$ 404	\$ 0	\$ 0	\$ 0	\$ 404
1823990	OTHR REG ASSET-N CST	187914	Reg Asset-UT-Liq. Damages JB4, NI182"	\$ 665	\$ 0	\$ 0	\$ 0	\$ 665	\$ 0	\$ 0	\$ 665
1823990	OTHR REG ASSET-N CST	187915	Reg Asset-WY-Liq. Damages N2	\$ 108	\$ 0	\$ 0	\$ 108	\$ 0	\$ 0	\$ 0	\$ 108
1823990	OTHR REG ASSET-N CST	187921	WA-Chehalis Plant Rev Reqmt - Reg Asset	\$ 3,000	\$ 0	\$ 0	\$ 3,000	\$ 0	\$ 0	\$ 0	\$ 3,000
1823990	OTHR REG ASSET-N CST	187923	Reg Asset-OR Sch 203-Black Cap Spolar	\$ 13	\$ 0	\$ 0	\$ 0	\$ 13	\$ 0	\$ 0	\$ 13
1823990	OTHR REG ASSET-N CST	187952	DEFERRED INTERVENOR	\$ (62)	\$ 0	\$ 0	\$ 0	\$ (62)	\$ 0	\$ 0	\$ (62)
1823990	OTHR REG ASSET-N CST	187955	Defrd UT End Eval Fee	\$ 40	\$ 0	\$ 0	\$ 0	\$ 40	\$ 0	\$ 0	\$ 40
1823990	OTHR REG ASSET-N CST	187956	CA DEFERRED INTERVENOR FUNDING	\$ 39	\$ 0	\$ 0	\$ 0	\$ 39	\$ 0	\$ 0	\$ 39
1823990	OTHR REG ASSET-N CST	187958	ID Deferred Intervenor Funding	\$ 73	\$ 0	\$ 0	\$ 0	\$ 73	\$ 0	\$ 0	\$ 73
1823990	OTHR REG ASSET-N CST	187964	RegA - Intervenor Fees - Red to Liab	\$ 630	\$ 0	\$ 0	\$ 0	\$ 630	\$ 0	\$ 0	\$ 630
1823990	OTHR REG ASSET-N CST	187966	RegA - CA (CARE) Program - Red to Liab	\$ 246	\$ 0	\$ 0	\$ 0	\$ 246	\$ 0	\$ 0	\$ 246
1823990	OTHR REG ASSET-N CST	187967	RegA - OR Asset Sale Gain-Balance Recl	\$ 500	\$ 0	\$ 0	\$ 0	\$ 500	\$ 0	\$ 0	\$ 500
1823990	OTHR REG ASSET-N CST	187968	Reg A - Insurance Reserves - Reclss	\$ 3,139	\$ 0	\$ 0	\$ 0	\$ 3,139	\$ 0	\$ 0	\$ 3,139
1823990	OTHR REG ASSET-N CST	187972	Deferred Net Power Costs - WY 11	\$ (84)	\$ 0	\$ 0	\$ 0	\$ (84)	\$ 0	\$ 0	\$ (84)
1823990	OTHR REG ASSET-N CST	187973	Contra Reg Asset - CA ECAC CY2015	\$ 1,855	\$ 0	\$ 0	\$ 0	\$ 1,855	\$ 0	\$ 0	\$ 1,855
1823990	OTHR REG ASSET-N CST	187975	Reg Asset - CA ECAC	\$ 877	\$ 0	\$ 0	\$ 0	\$ 877	\$ 0	\$ 0	\$ 877
1823990	OTHR REG ASSET-N CST	187983	"Reg Asset - ID ECAM Dec10-Nov11, Minsant	\$ 59	\$ 0	\$ 0	\$ 0	\$ 59	\$ 0	\$ 0	\$ 59
1823990	OTHR REG ASSET-N CST	187984	"Reg Asset - ID ECAM Dec10-Nov11, Agrium	\$ 3,292	\$ 0	\$ 0	\$ 0	\$ 3,292	\$ 0	\$ 0	\$ 3,292
1823990	OTHR REG ASSET-N CST	187985	Utah ECAM Regulatory Asset	\$ (12)	\$ 0	\$ 0	\$ 0	\$ (12)	\$ 0	\$ 0	\$ (12)
1823990	OTHR REG ASSET-N CST	187992	Contra Reg Asset - CA - Def NPC	\$ (3,777)	\$ 0	\$ 0	\$ 0	\$ (3,777)	\$ 0	\$ 0	\$ (3,777)
1823990	OTHR REG ASSET-N CST	189528	RegA - CA Def Exc NPC - Red to Curr	\$ 1,911	\$ 0	\$ 0	\$ 0	\$ 1,911	\$ 0	\$ 0	\$ 1,911
1823990	OTHR REG ASSET-N CST	189530	Reg Asset - ID ECAM Dec14-Nov15	\$ (56)	\$ 0	\$ 0	\$ 0	\$ (56)	\$ 0	\$ 0	\$ (56)
1823990	OTHR REG ASSET-N CST	189540	Contra Reg Asset - ID ECAM Dec14-Nov15	\$ (18,847)	\$ 0	\$ 0	\$ 0	\$ (18,847)	\$ 0	\$ 0	\$ (18,847)
1823990	OTHR REG ASSET-N CST	189568	RegA - ID Def Exc NPC - Red to Curr	\$ (40,737)	\$ 0	\$ 0	\$ 0	\$ (40,737)	\$ 0	\$ 0	\$ (40,737)
1823990	OTHR REG ASSET-N CST	189638	RegA - WA Def Exc NPC - Red to Liab	\$ 121	\$ 0	\$ 0	\$ 0	\$ 121	\$ 0	\$ 0	\$ 121
1823990	OTHR REG ASSET-N CST	189649	RegA - WY Def Exc NPC - Red to Liab	\$ (22,481)	\$ 0	\$ 0	\$ 0	\$ (22,481)	\$ 0	\$ 0	\$ (22,481)
1823990	OTHR REG ASSET-N CST	189688	RegA - WY Def Exc NPC - Red to Liab	\$ 20	\$ 0	\$ 0	\$ 0	\$ 20	\$ 0	\$ 0	\$ 20
1823990	OTHR REG ASSET-N CST	610005	SEC 174 94-98 7 99-00 RAR	\$ 24	\$ 0	\$ 0	\$ 0	\$ 24	\$ 0	\$ 0	\$ 24
1823990	OTHR REG ASSET-N CST	610019	SAPERROR	\$ 4	\$ 0	\$ 0	\$ 0	\$ 4	\$ 0	\$ 0	\$ 4
1823990	OTHR REG ASSET-N CST	610344	SAPERROR	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1823990	OTHR REG ASSET-N CST	701010	LABOR COSTS SETTLED TO CAPITAL	\$ (29)	\$ 0	\$ 0	\$ 0	\$ (29)	\$ 0	\$ 0	\$ (29)
1823990 Total				\$ 236,777	\$ 0	\$ 3,318	\$ 14,330	\$ 19,134	\$ 4,111	\$ 16	\$ 195,867
1823993	OTH REG ASSET-MON CO	187060	CHOLLA PLANT TRANSACTION COSTS-OR	\$ (139)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (139)



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

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823993 Total											
1823995	187062	IDU	\$ (139)	\$ 0	\$ (139)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1823995 Total			\$ (85)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (85)	\$ 0	\$ 0
1823999	186001	OTHER	\$ 6,522	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 6,522
1823999 Total			\$ 6,522	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 6,522
Grand Total			\$ 327,854	\$ 830	\$ 6,745	\$ 6,300	\$ 31,194	\$ 67,950	\$ 12,378	\$ 358	\$ 202,099



PACIFICORP

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

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1080000	AC PR DRR EL PL SR 3102000	CAGE	\$ (26,265)	\$ 0	\$ 0	\$ 0	\$ (6,050)	\$ (17,784)	\$ (2,286)	\$ (145)	\$ 0
1080000	AC PR DRR EL PL SR 3102000	JBG	\$ (138)	\$ (6)	\$ (100)	\$ (31)	\$ (0)	\$ (1)	\$ (0)	\$ (0)	\$ (0)
1080000	AC PR DRR EL PL SR 3103000	CAGE	\$ (15,060)	\$ 0	\$ 0	\$ (3,469)	\$ (1,197)	\$ (1,311)	\$ (83)	\$ 0	
1080000	AC PR DRR EL PL SR 3103000	JBG	\$ (96)	\$ (4)	\$ (70)	\$ (22)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	
1080000	AC PR DRR EL PL SR 3110000	CAGE	\$ (352,147)	\$ 0	\$ 0	\$ (81,109)	\$ (238,446)	\$ (30,647)	\$ (1,946)	\$ 0	
1080000	AC PR DRR EL PL SR 3110000	CAGW	\$ (37,072)	\$ (1,642)	\$ (27,065)	\$ (8,365)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	
1080000	AC PR DRR EL PL SR 3110000	JBG	\$ (75,344)	\$ (3,318)	\$ (54,693)	\$ (16,905)	\$ (98)	\$ (290)	\$ (37)	\$ (2)	
1080000	AC PR DRR EL PL SR 3120000	CAGE	\$ (1,198,550)	\$ 0	\$ 0	\$ (276,058)	\$ (811,561)	\$ (104,309)	\$ (6,622)	\$ 0	
1080000	AC PR DRR EL PL SR 3120000	CAGW	\$ (74,181)	\$ (3,285)	\$ (54,156)	\$ (16,739)	\$ 0	\$ 0	\$ 0	\$ 0	
1080000	AC PR DRR EL PL SR 3120000	JBG	\$ (332,275)	\$ (14,632)	\$ (241,204)	\$ (74,553)	\$ (434)	\$ (1,277)	\$ (164)	\$ (10)	
1080000	AC PR DRR EL PL SR 3140000	CAGE	\$ (311,264)	\$ 0	\$ 0	\$ (71,692)	\$ (210,763)	\$ (27,089)	\$ (1,720)	\$ 0	
1080000	AC PR DRR EL PL SR 3140000	CAGW	\$ (34,969)	\$ (1,549)	\$ (25,529)	\$ (7,891)	\$ 0	\$ 0	\$ 0	\$ 0	
1080000	AC PR DRR EL PL SR 3140000	JBG	\$ (74,159)	\$ (3,266)	\$ (53,834)	\$ (16,639)	\$ (97)	\$ (285)	\$ (37)	\$ (2)	
1080000	AC PR DRR EL PL SR 3150000	CAGE	\$ (167,021)	\$ 0	\$ 0	\$ (38,469)	\$ (113,093)	\$ (14,536)	\$ (923)	\$ 0	
1080000	AC PR DRR EL PL SR 3150000	CAGW	\$ (8,851)	\$ (392)	\$ (6,462)	\$ (1,997)	\$ 0	\$ 0	\$ 0	\$ 0	
1080000	AC PR DRR EL PL SR 3150000	JBG	\$ (33,327)	\$ (1,468)	\$ (24,193)	\$ (7,476)	\$ (44)	\$ (128)	\$ (16)	\$ (1)	
1080000	AC PR DRR EL PL SR 3157000	CAGE	\$ (2)	\$ 0	\$ 0	\$ (1)	\$ (2)	\$ (0)	\$ (0)	\$ 0	
1080000	AC PR DRR EL PL SR 3157000	JBG	\$ (31)	\$ (1)	\$ (22)	\$ (7)	\$ (0)	\$ (0)	\$ (0)	\$ 0	
1080000	AC PR DRR EL PL SR 3160000	CAGE	\$ (13,020)	\$ 0	\$ 0	\$ (2,999)	\$ (8,816)	\$ (1,133)	\$ (72)	\$ 0	
1080000	AC PR DRR EL PL SR 3160000	CAGW	\$ (186)	\$ (8)	\$ (136)	\$ (42)	\$ 0	\$ 0	\$ 0	\$ 0	
1080000	AC PR DRR EL PL SR 3160000	JBG	\$ (2,410)	\$ (106)	\$ (1,749)	\$ (541)	\$ (3)	\$ (9)	\$ (1)	\$ (0)	
1080000	AC PR DRR EL PL SR 3302000	CAGE	\$ (28)	\$ 0	\$ 0	\$ (0)	\$ (7)	\$ (19)	\$ (2)	\$ (0)	
1080000	AC PR DRR EL PL SR 3302000	CAGW	\$ (3,560)	\$ (158)	\$ (2,599)	\$ (803)	\$ 0	\$ 0	\$ 0	\$ 0	
1080000	AC PR DRR EL PL SR 3303000	CAGE	\$ (101)	\$ 0	\$ 0	\$ (23)	\$ (68)	\$ (9)	\$ (1)	\$ 0	
1080000	AC PR DRR EL PL SR 3304000	CAGE	\$ (54)	\$ 0	\$ 0	\$ (12)	\$ (37)	\$ (5)	\$ (0)	\$ 0	
1080000	AC PR DRR EL PL SR 3304000	CAGW	\$ (169)	\$ (7)	\$ (123)	\$ (36)	\$ 0	\$ 0	\$ 0	\$ 0	
1080000	AC PR DRR EL PL SR 3305000	CAGE	\$ (155)	\$ (7)	\$ (113)	\$ (35)	\$ 0	\$ 0	\$ 0	\$ 0	
1080000	AC PR DRR EL PL SR 3310000	CAGE	\$ (4,482)	\$ 0	\$ 0	\$ (1,032)	\$ (3,035)	\$ (390)	\$ (25)	\$ 0	
1080000	AC PR DRR EL PL SR 3310000	CAGW	\$ (197)	\$ (9)	\$ (143)	\$ (44)	\$ (315)	\$ (926)	\$ (119)	\$ (8)	
1080000	AC PR DRR EL PL SR 3311000	CAGE	\$ (1,367)	\$ 0	\$ 0	\$ (5,303)	\$ (12)	\$ (36)	\$ (5)	\$ (0)	
1080000	AC PR DRR EL PL SR 3311000	CAGW	\$ (23,499)	\$ (1,041)	\$ (17,156)	\$ (5,303)	\$ (0)	\$ (0)	\$ (0)	\$ 0	
1080000	AC PR DRR EL PL SR 3312000	CAGE	\$ (53)	\$ 0	\$ 0	\$ (3,104)	\$ (0)	\$ (0)	\$ (0)	\$ 0	
1080000	AC PR DRR EL PL SR 3312000	CAGW	\$ (13,756)	\$ (609)	\$ (10,043)	\$ (203)	\$ (596)	\$ (77)	\$ (15)	\$ 0	
1080000	AC PR DRR EL PL SR 3313000	CAGE	\$ (880)	\$ 0	\$ 0	\$ (203)	\$ (0)	\$ (0)	\$ (0)	\$ 0	
1080000	AC PR DRR EL PL SR 3313000	CAGW	\$ (4,966)	\$ (220)	\$ (3,626)	\$ (1,421)	\$ 0	\$ 0	\$ 0	\$ 0	
1080000	AC PR DRR EL PL SR 3320000	CAGE	\$ (15,603)	\$ 0	\$ 0	\$ (3,594)	\$ (10,565)	\$ (1,358)	\$ (86)	\$ 0	
1080000	AC PR DRR EL PL SR 3320000	CAGW	\$ (266)	\$ (12)	\$ (194)	\$ (60)	\$ 0	\$ 0	\$ 0	\$ 0	
1080000	AC PR DRR EL PL SR 3321000	CAGE	\$ (15,786)	\$ 0	\$ 0	\$ (3,636)	\$ (10,689)	\$ (1,374)	\$ (87)	\$ 0	
1080000	AC PR DRR EL PL SR 3321000	CAGW	\$ (130,468)	\$ (5,778)	\$ (95,249)	\$ (29,440)	\$ (0)	\$ (0)	\$ (0)	\$ 0	
1080000	AC PR DRR EL PL SR 3322000	CAGE	\$ (214)	\$ 0	\$ 0	\$ (49)	\$ (145)	\$ (19)	\$ (1)	\$ 0	
1080000	AC PR DRR EL PL SR 3322000	CAGW	\$ (4,127)	\$ (183)	\$ (3,013)	\$ (831)	\$ (0)	\$ (0)	\$ (0)	\$ 0	
1080000	AC PR DRR EL PL SR 3323000	CAGE	\$ (33)	\$ 0	\$ 0	\$ (8)	\$ (23)	\$ (3)	\$ (0)	\$ 0	
1080000	AC PR DRR EL PL SR 3323000	CAGW	\$ (68)	\$ (3)	\$ (50)	\$ (15)	\$ (0)	\$ (0)	\$ (0)	\$ 0	
1080000	AC PR DRR EL PL SR 3330000	CAGE	\$ (14,664)	\$ 0	\$ 0	\$ (3,378)	\$ (9,930)	\$ (1,276)	\$ (81)	\$ 0	
1080000	AC PR DRR EL PL SR 3330000	CAGW	\$ (37,205)	\$ (1,650)	\$ (27,205)	\$ (8,409)	\$ (0)	\$ (0)	\$ (0)	\$ 0	
1080000	AC PR DRR EL PL SR 3340000	CAGE	\$ (4,937)	\$ 0	\$ 0	\$ (1,137)	\$ (3,343)	\$ (430)	\$ (27)	\$ 0	
1080000	AC PR DRR EL PL SR 3340000	CAGW	\$ (18,957)	\$ (840)	\$ (13,840)	\$ (4,278)	\$ (0)	\$ (0)	\$ (0)	\$ 0	
1080000	AC PR DRR EL PL SR 3347000	CAGE	\$ (4)	\$ 0	\$ 0	\$ (1)	\$ (3)	\$ (0)	\$ (0)	\$ 0	
1080000	AC PR DRR EL PL SR 3347000	CAGW	\$ (2,203)	\$ (88)	\$ (1,608)	\$ (497)	\$ (0)	\$ (0)	\$ (0)	\$ 0	
1080000	AC PR DRR EL PL SR 3350000	CAGE	\$ (100)	\$ 0	\$ 0	\$ (23)	\$ (68)	\$ (9)	\$ (1)	\$ 0	
1080000	AC PR DRR EL PL SR 3351000	CAGE	\$ (1,140)	\$ (51)	\$ (833)	\$ (257)	\$ (0)	\$ (0)	\$ (0)	\$ 0	
1080000	AC PR DRR EL PL SR 3353000	CAGE	\$ (0)	\$ (0)	\$ (1)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ 0	
1080000	AC PR DRR EL PL SR 3360000	CAGE	\$ (742)	\$ 0	\$ 0	\$ (171)	\$ (502)	\$ (65)	\$ (4)	\$ 0	
1080000	AC PR DRR EL PL SR 3360000	CAGW	\$ (6,041)	\$ (268)	\$ (4,410)	\$ (1,363)	\$ (0)	\$ (0)	\$ (0)	\$ 0	
1080000	AC PR DRR EL PL SR 3403000	CAGE	\$ (20,675)	\$ 0	\$ 0	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ 0	
1080000	AC PR DRR EL PL SR 3410000	CAGE	\$ (16,481)	\$ (730)	\$ (12,032)	\$ (3,719)	\$ (0)	\$ (0)	\$ (0)	\$ 0	



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

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1080000	AC PR DPR EL PL SR 3420000	CAGE	\$ (1,943)	\$ (1,943)	\$ 0	\$ 0	\$ 0	\$ (448)	\$ (1,316)	\$ (169)	\$ (11)
1080000	AC PR DPR EL PL SR 3420000	CAGW	\$ (450)	\$ (450)	\$ (328)	\$ (101)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1080000	AC PR DPR EL PL SR 3430000	CAGE	\$ (335,140)	\$ (335,140)	\$ 0	\$ 0	\$ (77,192)	\$ (226,930)	\$ (29,167)	\$ (1,852)	\$ 0
1080000	AC PR DPR EL PL SR 3430000	CAGW	\$ (270,911)	\$ (197,781)	\$ (61,131)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1080000	AC PR DPR EL PL SR 3440000	CAGE	\$ (37,310)	\$ 0	\$ 0	\$ (8,594)	\$ (3,247)	\$ (25,263)	\$ (2,066)	\$ (206)	\$ 0
1080000	AC PR DPR EL PL SR 3440000	CAGW	\$ (41,599)	\$ (1,838)	\$ (30,304)	\$ (9,366)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1080000	AC PR DPR EL PL SR 3450000	CAGE	\$ (30,923)	\$ 0	\$ 0	\$ (4,599)	\$ (7,122)	\$ (20,938)	\$ (2,691)	\$ (171)	\$ 0
1080000	AC PR DPR EL PL SR 3450000	CAGW	\$ (23,777)	\$ (1,053)	\$ (17,359)	\$ (5,365)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1080000	AC PR DPR EL PL SR 3460000	CAGE	\$ (1,394)	\$ 0	\$ 0	\$ (752)	\$ (232)	\$ (944)	\$ (121)	\$ (8)	\$ 0
1080000	AC PR DPR EL PL SR 3460000	CAGW	\$ (1,030)	\$ (46)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1080000	AC PR DPR EL PL SR 3502000	CAGE	\$ (23,081)	\$ 0	\$ 0	\$ 0	\$ (5,316)	\$ (15,629)	\$ (2,009)	\$ (128)	\$ 0
1080000	AC PR DPR EL PL SR 3502000	CAGW	\$ (11,975)	\$ (530)	\$ (8,742)	\$ (2,702)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1080000	AC PR DPR EL PL SR 3502000	JBG	\$ (1,262)	\$ (56)	\$ (916)	\$ (283)	\$ (2)	\$ (5)	\$ (1)	\$ (0)	\$ 0
1080000	AC PR DPR EL PL SR 3502000	SG	\$ (74)	\$ (1)	\$ (19)	\$ (6)	\$ (11)	\$ (32)	\$ (4)	\$ (0)	\$ 0
1080000	AC PR DPR EL PL SR 3520000	CAGE	\$ (23,688)	\$ 0	\$ 0	\$ 0	\$ (5,456)	\$ (16,039)	\$ (2,062)	\$ (131)	\$ 0
1080000	AC PR DPR EL PL SR 3520000	CAGW	\$ (8,083)	\$ (358)	\$ (5,901)	\$ (1,824)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1080000	AC PR DPR EL PL SR 3520000	JBG	\$ (325)	\$ (14)	\$ (236)	\$ (73)	\$ (0)	\$ (1)	\$ (0)	\$ (0)	\$ 0
1080000	AC PR DPR EL PL SR 3520000	SG	\$ (3)	\$ (0)	\$ (1)	\$ (0)	\$ 0	\$ 0	\$ 0	\$ (0)	\$ 0
1080000	AC PR DPR EL PL SR 3530000	CAGE	\$ (233,493)	\$ 0	\$ 0	\$ 0	\$ (53,780)	\$ (158,103)	\$ (20,321)	\$ (1,290)	\$ 0
1080000	AC PR DPR EL PL SR 3530000	CAGW	\$ (101,162)	\$ (4,480)	\$ (73,854)	\$ (22,827)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1080000	AC PR DPR EL PL SR 3530000	JBG	\$ (5,125)	\$ (226)	\$ (3,720)	\$ (1,150)	\$ (7)	\$ (20)	\$ (3)	\$ (0)	\$ 0
1080000	AC PR DPR EL PL SR 3534000	CAGE	\$ (19,664)	\$ 0	\$ 0	\$ 0	\$ (4,529)	\$ (13,315)	\$ (1,711)	\$ (109)	\$ 0
1080000	AC PR DPR EL PL SR 3534000	CAGW	\$ (7,996)	\$ (354)	\$ (5,838)	\$ (1,804)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1080000	AC PR DPR EL PL SR 3534000	JBG	\$ (2,233)	\$ (98)	\$ (1,621)	\$ (3)	\$ (3)	\$ (9)	\$ (1)	\$ (0)	\$ 0
1080000	AC PR DPR EL PL SR 3537000	CAGE	\$ (3,046)	\$ 0	\$ 0	\$ (702)	\$ 0	\$ (2,063)	\$ (265)	\$ (17)	\$ 0
1080000	AC PR DPR EL PL SR 3537000	CAGW	\$ (1,266)	\$ (66)	\$ (924)	\$ (286)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1080000	AC PR DPR EL PL SR 3537000	JBG	\$ (48)	\$ (2)	\$ (35)	\$ (11)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ 0
1080000	AC PR DPR EL PL SR 3537000	SG	\$ (313)	\$ (5)	\$ (80)	\$ (26)	\$ (0)	\$ (48)	\$ (18)	\$ (1)	\$ 0
1080000	AC PR DPR EL PL SR 3540000	CAGE	\$ (150,950)	\$ 0	\$ 0	\$ 0	\$ (34,768)	\$ (102,211)	\$ (13,137)	\$ (834)	\$ 0
1080000	AC PR DPR EL PL SR 3540000	CAGW	\$ (107,106)	\$ (4,744)	\$ (78,194)	\$ (24,169)	\$ (22)	\$ (66)	\$ (8)	\$ (1)	\$ 0
1080000	AC PR DPR EL PL SR 3540000	JBG	\$ (17,091)	\$ (753)	\$ (12,406)	\$ (3,835)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1080000	AC PR DPR EL PL SR 3540000	SG	\$ (101)	\$ (2)	\$ (26)	\$ (8)	\$ (15)	\$ (44)	\$ (6)	\$ (0)	\$ 0
1080000	AC PR DPR EL PL SR 3550000	CAGE	\$ (189,933)	\$ 0	\$ 0	\$ 0	\$ (43,760)	\$ (128,648)	\$ (16,535)	\$ (1,050)	\$ 0
1080000	AC PR DPR EL PL SR 3550000	CAGW	\$ (92,501)	\$ (4,097)	\$ (67,531)	\$ (20,873)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1080000	AC PR DPR EL PL SR 3550000	JBG	\$ (3,155)	\$ (139)	\$ (2,290)	\$ (708)	\$ (4)	\$ (12)	\$ (2)	\$ (0)	\$ 0
1080000	AC PR DPR EL PL SR 3550000	SG	\$ (305)	\$ (5)	\$ (78)	\$ (25)	\$ (47)	\$ (132)	\$ (17)	\$ (0)	\$ 0
1080000	AC PR DPR EL PL SR 3560000	CAGE	\$ (247,664)	\$ 0	\$ 0	\$ 0	\$ (57,044)	\$ (167,698)	\$ (24,554)	\$ (1,368)	\$ 0
1080000	AC PR DPR EL PL SR 3560000	CAGW	\$ (160,296)	\$ (7,099)	\$ (117,026)	\$ (36,171)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1080000	AC PR DPR EL PL SR 3560000	JBG	\$ (17,326)	\$ (763)	\$ (12,577)	\$ (3,887)	\$ (23)	\$ (67)	\$ (9)	\$ (1)	\$ 0
1080000	AC PR DPR EL PL SR 3560000	SG	\$ (802)	\$ (4)	\$ (62)	\$ (20)	\$ (37)	\$ (105)	\$ (14)	\$ (0)	\$ 0
1080000	AC PR DPR EL PL SR 3570000	CAGE	\$ (28)	\$ 0	\$ 0	\$ (185)	\$ (543)	\$ (79)	\$ (4)	\$ (0)	\$ 0
1080000	AC PR DPR EL PL SR 3570000	CAGW	\$ (2,010)	\$ (1)	\$ (20)	\$ (6)	\$ (463)	\$ (1,361)	\$ (175)	\$ (11)	\$ 0
1080000	AC PR DPR EL PL SR 3580000	CAGE	\$ (57)	\$ (3)	\$ (42)	\$ (13)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1080000	AC PR DPR EL PL SR 3590000	CAGE	\$ (1,701)	\$ 0	\$ 0	\$ (392)	\$ 0	\$ (1,152)	\$ (448)	\$ (9)	\$ 0
1080000	AC PR DPR EL PL SR 3590000	CAGW	\$ (7,630)	\$ (116)	\$ (1,920)	\$ (594)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1080000	AC PR DPR EL PL SR 3590000	JBG	\$ (0)	\$ (0)	\$ (1)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ 0
1080000	AC PR DPR EL PL SR 3590000	SG	\$ (14)	\$ (0)	\$ (4)	\$ (2)	\$ (1)	\$ (6)	\$ (1)	\$ (0)	\$ 0
1080000	AC PR DPR EL PL SR 3602000	CA	\$ (681)	\$ (681)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1080000	AC PR DPR EL PL SR 3602000	IDU	\$ (542)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (542)	\$ 0	\$ 0
1080000	AC PR DPR EL PL SR 3602000	OR	\$ (2,778)	\$ 0	\$ (2,777)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1080000	AC PR DPR EL PL SR 3602000	UT	\$ (158)	\$ 0	\$ 0	\$ (158)	\$ 0	\$ (2,778)	\$ 0	\$ 0	\$ 0
1080000	AC PR DPR EL PL SR 3602000	WA	\$ (1,214)	\$ 0	\$ 0	\$ 0	\$ (1,214)	\$ 0	\$ 0	\$ 0	\$ 0
1080000	AC PR DPR EL PL SR 3602000	WYP	\$ (763)	\$ 0	\$ 0	\$ 0	\$ (763)	\$ 0	\$ 0	\$ 0	\$ 0
1080000	AC PR DPR EL PL SR 3610000	CA	\$ (994)	\$ (994)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1080000	AC PR DPR EL PL SR 3610000	IDU	\$ (600)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (600)	\$ 0	\$ 0



PACIFICORP

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

Table with columns: Primary Account, Secondary Account, Alloc, Total, Calif, Oregon, Wash, Wyoming, Utah, Idaho, FERC, Other. Rows include various account types like STRUCTURES & IMPROVEMENTS, STATION EQUIPMENT, and UNDERGROUND CONDUIT.



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

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1080000	AC PR.DRR EL.PL.SR	UT	\$ (35,513)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (35,513)	\$ 0	\$ 0
1080000	AC PR.DRR EL.PL.SR	WA	\$ (7,381)	\$ 0	\$ 0	\$ (7,381)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1080000	AC PR.DRR EL.PL.SR	WY	\$ (5,048)	\$ 0	\$ 0	\$ 0	\$ (5,048)	\$ 0	\$ 0	\$ 0	\$ 0
1080000	AC PR.DRR EL.PL.SR	WYU	\$ (727)	\$ 0	\$ 0	\$ 0	\$ (727)	\$ 0	\$ 0	\$ 0	\$ 0
1080000	AC PR.DRR EL.PL.SR	CA	\$ (5,055)	\$ (5,055)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1080000	AC PR.DRR EL.PL.SR	IDU	\$ (10,536)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (10,536)	\$ 0	\$ 0
1080000	AC PR.DRR EL.PL.SR	OR	\$ (74,466)	\$ 0	\$ (74,466)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1080000	AC PR.DRR EL.PL.SR	UT	\$ (52,671)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (52,671)	\$ 0	\$ 0
1080000	AC PR.DRR EL.PL.SR	WA	\$ (15,776)	\$ 0	\$ 0	\$ (15,776)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1080000	AC PR.DRR EL.PL.SR	WY	\$ (11,518)	\$ 0	\$ 0	\$ 0	\$ (11,518)	\$ 0	\$ 0	\$ 0	\$ 0
1080000	AC PR.DRR EL.PL.SR	WYU	\$ (2,862)	\$ 0	\$ 0	\$ 0	\$ (2,862)	\$ 0	\$ 0	\$ 0	\$ 0
1080000	AC PR.DRR EL.PL.SR	CA	\$ (2,184)	\$ (2,184)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1080000	AC PR.DRR EL.PL.SR	IDU	\$ (9,607)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (9,607)	\$ 0	\$ 0
1080000	AC PR.DRR EL.PL.SR	OR	\$ (32,606)	\$ 0	\$ (32,606)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1080000	AC PR.DRR EL.PL.SR	UT	\$ (35,513)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (35,513)	\$ 0	\$ 0
1080000	AC PR.DRR EL.PL.SR	WA	\$ (3,334)	\$ 0	\$ 0	\$ (3,334)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1080000	AC PR.DRR EL.PL.SR	WY	\$ (3,061)	\$ 0	\$ 0	\$ 0	\$ (3,061)	\$ 0	\$ 0	\$ 0	\$ 0
1080000	AC PR.DRR EL.PL.SR	WYU	\$ (950)	\$ 0	\$ 0	\$ 0	\$ (950)	\$ 0	\$ 0	\$ 0	\$ 0
1080000	AC PR.DRR EL.PL.SR	CA	\$ (1,999)	\$ (1,999)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1080000	AC PR.DRR EL.PL.SR	IDU	\$ (142)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (142)	\$ 0	\$ 0
1080000	AC PR.DRR EL.PL.SR	OR	\$ (2,059)	\$ 0	\$ (2,059)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1080000	AC PR.DRR EL.PL.SR	UT	\$ (3,463)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (3,463)	\$ 0	\$ 0
1080000	AC PR.DRR EL.PL.SR	WA	\$ (355)	\$ 0	\$ 0	\$ (355)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1080000	AC PR.DRR EL.PL.SR	WY	\$ (843)	\$ 0	\$ 0	\$ 0	\$ (843)	\$ 0	\$ 0	\$ 0	\$ 0
1080000	AC PR.DRR EL.PL.SR	WYU	\$ (134)	\$ 0	\$ 0	\$ 0	\$ (134)	\$ 0	\$ 0	\$ 0	\$ 0
1080000	AC PR.DRR EL.PL.SR	CA	\$ (544)	\$ (544)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1080000	AC PR.DRR EL.PL.SR	IDU	\$ (427)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (427)	\$ 0	\$ 0
1080000	AC PR.DRR EL.PL.SR	OR	\$ (10,026)	\$ 0	\$ (10,026)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1080000	AC PR.DRR EL.PL.SR	UT	\$ (12,471)	\$ 0	\$ 0	\$ 0	\$ 0	\$ (12,471)	\$ 0	\$ 0	\$ 0
1080000	AC PR.DRR EL.PL.SR	WA	\$ (1,915)	\$ 0	\$ 0	\$ (1,915)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1080000	AC PR.DRR EL.PL.SR	WY	\$ (3,160)	\$ 0	\$ 0	\$ 0	\$ (3,160)	\$ 0	\$ 0	\$ 0	\$ 0
1080000	AC PR.DRR EL.PL.SR	WYU	\$ (1,032)	\$ 0	\$ 0	\$ 0	\$ (1,032)	\$ 0	\$ 0	\$ 0	\$ 0
1080000	AC PR.DRR EL.PL.SR	CAGE	\$ (1)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (0)	\$ 0
1080000	AC PR.DRR EL.PL.SR	IDU	\$ (4)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (4)	\$ 0
1080000	AC PR.DRR EL.PL.SR	OR	\$ (12)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1080000	AC PR.DRR EL.PL.SR	UT	\$ (27)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (27)	\$ 0	\$ 0
1080000	AC PR.DRR EL.PL.SR	WA	\$ (15)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1080000	AC PR.DRR EL.PL.SR	WY	\$ (5)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1080000	AC PR.DRR EL.PL.SR	WYU	\$ (580)	\$ (580)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1080000	AC PR.DRR EL.PL.SR	CA	\$ (1)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1080000	AC PR.DRR EL.PL.SR	CAGE	\$ (1,564)	\$ 0	\$ 0	\$ 0	\$ (1,564)	\$ 0	\$ 0	\$ 0	\$ 0
1080000	AC PR.DRR EL.PL.SR	CAGE	\$ (1,043)	\$ (46)	\$ (761)	\$ (235)	\$ (360)	\$ (1,059)	\$ (136)	\$ (9)	\$ 0
1080000	AC PR.DRR EL.PL.SR	CAGW	\$ (2,013)	\$ (49)	\$ (609)	\$ (139)	\$ (150)	\$ (987)	\$ (79)	\$ 0	\$ 0
1080000	AC PR.DRR EL.PL.SR	CN	\$ (4,335)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (4,335)	\$ 0	\$ 0
1080000	AC PR.DRR EL.PL.SR	IDU	\$ (9)	\$ (0)	\$ (6)	\$ (2)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ 0
1080000	AC PR.DRR EL.PL.SR	JBG	\$ (8,826)	\$ 0	\$ (8,826)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1080000	AC PR.DRR EL.PL.SR	OR	\$ (27,073)	\$ (539)	\$ (6,262)	\$ (1,802)	\$ (4,070)	\$ (12,611)	\$ (1,612)	\$ (77)	\$ 0
1080000	AC PR.DRR EL.PL.SR	SO	\$ (12,237)	\$ 0	\$ 0	\$ 0	\$ 0	\$ (12,237)	\$ 0	\$ 0	\$ 0
1080000	AC PR.DRR EL.PL.SR	UT	\$ (6,315)	\$ 0	\$ 0	\$ (6,315)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1080000	AC PR.DRR EL.PL.SR	WA	\$ (1,396)	\$ 0	\$ 0	\$ 0	\$ (1,396)	\$ 0	\$ 0	\$ 0	\$ 0
1080000	AC PR.DRR EL.PL.SR	WY	\$ (1,518)	\$ 0	\$ 0	\$ 0	\$ (1,518)	\$ 0	\$ 0	\$ 0	\$ 0
1080000	AC PR.DRR EL.PL.SR	WYU	\$ (58)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1080000	AC PR.DRR EL.PL.SR	CA	\$ (823)	\$ (58)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1080000	AC PR.DRR EL.PL.SR	CAGE	\$ (85)	\$ (4)	\$ (62)	\$ (19)	\$ 0	\$ 0	\$ (57)	\$ (72)	\$ (5)
1080000	AC PR.DRR EL.PL.SR	CAGW	\$ (1,949)	\$ (47)	\$ (590)	\$ (134)	\$ (146)	\$ (956)	\$ (76)	\$ 0	\$ 0
1080000	AC PR.DRR EL.PL.SR	CN	\$ (34)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (34)	\$ 0	\$ 0
1080000	AC PR.DRR EL.PL.SR	IDU	\$ (110)	\$ (5)	\$ (80)	\$ (25)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ 0
1080000	AC PR.DRR EL.PL.SR	JBG	\$ (716)	\$ 0	\$ (716)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0



PACIFICORP

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

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1080000	AC PR DRR EL PLSR	3910000	\$ (1,4,292)	\$ (284)	\$ (3,359)	\$ (951)	\$ (2,148)	\$ (6,657)	\$ (651)	\$ (41)	\$ (0)
1080000	AC PR DRR EL PLSR	3910000	\$ (205)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (205)	\$ (0)	\$ (0)	\$ (0)
1080000	AC PR DRR EL PLSR	3910000	\$ (387)	\$ (0)	\$ (0)	\$ (387)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
1080000	AC PR DRR EL PLSR	3910000	\$ (232)	\$ (0)	\$ (0)	\$ (232)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
1080000	AC PR DRR EL PLSR	3910000	\$ (12)	\$ (0)	\$ (0)	\$ (12)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
1080000	AC PR DRR EL PLSR	3910000	\$ (56)	\$ (56)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
1080000	AC PR DRR EL PLSR	3912000	\$ (21)	\$ (21)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
1080000	AC PR DRR EL PLSR	3912000	\$ (650)	\$ (650)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
1080000	AC PR DRR EL PLSR	3912000	\$ (197)	\$ (9)	\$ (144)	\$ (150)	\$ (150)	\$ (440)	\$ (57)	\$ (2)	\$ (0)
1080000	AC PR DRR EL PLSR	3912000	\$ (1,979)	\$ (48)	\$ (598)	\$ (1,336)	\$ (1,448)	\$ (970)	\$ (78)	\$ (0)	\$ (0)
1080000	AC PR DRR EL PLSR	3912000	\$ (251)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
1080000	AC PR DRR EL PLSR	3912000	\$ (116)	\$ (57)	\$ (84)	\$ (26)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
1080000	AC PR DRR EL PLSR	3912000	\$ (594)	\$ (594)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
1080000	AC PR DRR EL PLSR	3912000	\$ (20,948)	\$ (417)	\$ (4,923)	\$ (1,294)	\$ (3,149)	\$ (9,758)	\$ (1,247)	\$ (60)	\$ (0)
1080000	AC PR DRR EL PLSR	3912000	\$ (813)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (813)	\$ (0)	\$ (0)	\$ (0)
1080000	AC PR DRR EL PLSR	3912000	\$ (349)	\$ (0)	\$ (0)	\$ (349)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
1080000	AC PR DRR EL PLSR	3912000	\$ (38)	\$ (0)	\$ (0)	\$ (38)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
1080000	AC PR DRR EL PLSR	3913000	\$ (186)	\$ (0)	\$ (0)	\$ (186)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
1080000	AC PR DRR EL PLSR	3913000	\$ (64)	\$ (3)	\$ (11)	\$ (14)	\$ (0)	\$ (0)	\$ (16)	\$ (1)	\$ (0)
1080000	AC PR DRR EL PLSR	3913000	\$ (4)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
1080000	AC PR DRR EL PLSR	3913000	\$ (13)	\$ (13)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
1080000	AC PR DRR EL PLSR	3913000	\$ (140)	\$ (3)	\$ (33)	\$ (9)	\$ (21)	\$ (65)	\$ (6)	\$ (0)	\$ (0)
1080000	AC PR DRR EL PLSR	3913000	\$ (18)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (18)	\$ (0)	\$ (0)	\$ (0)
1080000	AC PR DRR EL PLSR	3920100	\$ (37)	\$ (37)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
1080000	AC PR DRR EL PLSR	3920100	\$ (257)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
1080000	AC PR DRR EL PLSR	3920100	\$ (11)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
1080000	AC PR DRR EL PLSR	3920100	\$ (200)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
1080000	AC PR DRR EL PLSR	3920100	\$ (31)	\$ (1)	\$ (23)	\$ (7)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
1080000	AC PR DRR EL PLSR	3920100	\$ (354)	\$ (0)	\$ (354)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
1080000	AC PR DRR EL PLSR	3920100	\$ (612)	\$ (12)	\$ (144)	\$ (41)	\$ (92)	\$ (285)	\$ (36)	\$ (2)	\$ (0)
1080000	AC PR DRR EL PLSR	3920200	\$ (1,552)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (1,552)	\$ (0)	\$ (0)	\$ (0)
1080000	AC PR DRR EL PLSR	3920200	\$ (56)	\$ (0)	\$ (0)	\$ (56)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
1080000	AC PR DRR EL PLSR	3920200	\$ (269)	\$ (0)	\$ (0)	\$ (269)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
1080000	AC PR DRR EL PLSR	3920200	\$ (15)	\$ (0)	\$ (0)	\$ (15)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
1080000	AC PR DRR EL PLSR	3920200	\$ (35)	\$ (0)	\$ (0)	\$ (35)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
1080000	AC PR DRR EL PLSR	3920200	\$ (19)	\$ (0)	\$ (6)	\$ (2)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
1080000	AC PR DRR EL PLSR	3920200	\$ (37)	\$ (0)	\$ (37)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
1080000	AC PR DRR EL PLSR	3920200	\$ (100)	\$ (2)	\$ (24)	\$ (7)	\$ (15)	\$ (47)	\$ (6)	\$ (0)	\$ (0)
1080000	AC PR DRR EL PLSR	3920200	\$ (171)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (171)	\$ (0)	\$ (0)	\$ (0)
1080000	AC PR DRR EL PLSR	3920200	\$ (11)	\$ (0)	\$ (0)	\$ (11)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
1080000	AC PR DRR EL PLSR	3920200	\$ (38)	\$ (0)	\$ (0)	\$ (38)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
1080000	AC PR DRR EL PLSR	3920400	\$ (216)	\$ (216)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
1080000	AC PR DRR EL PLSR	3920400	\$ (114)	\$ (0)	\$ (0)	\$ (114)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
1080000	AC PR DRR EL PLSR	3920400	\$ (2,929)	\$ (0)	\$ (0)	\$ (2,929)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
1080000	AC PR DRR EL PLSR	3920400	\$ (416)	\$ (18)	\$ (304)	\$ (94)	\$ (0)	\$ (0)	\$ (1,984)	\$ (255)	\$ (16)
1080000	AC PR DRR EL PLSR	3920400	\$ (833)	\$ (0)	\$ (0)	\$ (833)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
1080000	AC PR DRR EL PLSR	3920400	\$ (430)	\$ (19)	\$ (312)	\$ (97)	\$ (1)	\$ (2)	\$ (0)	\$ (0)	\$ (0)
1080000	AC PR DRR EL PLSR	3920400	\$ (1,144)	\$ (0)	\$ (1,144)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
1080000	AC PR DRR EL PLSR	3920400	\$ (661)	\$ (13)	\$ (155)	\$ (44)	\$ (99)	\$ (308)	\$ (39)	\$ (2)	\$ (0)
1080000	AC PR DRR EL PLSR	3920400	\$ (4,594)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (4,594)	\$ (0)	\$ (0)	\$ (0)
1080000	AC PR DRR EL PLSR	3920400	\$ (178)	\$ (0)	\$ (0)	\$ (178)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
1080000	AC PR DRR EL PLSR	3920400	\$ (765)	\$ (0)	\$ (0)	\$ (765)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
1080000	AC PR DRR EL PLSR	3920500	\$ (240)	\$ (240)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
1080000	AC PR DRR EL PLSR	3920500	\$ (362)	\$ (362)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)



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

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1080000	AC PR DRR EL PL SR 3920500	CAGE	\$ (1,810)	\$ (150)	\$ 0	\$ 0	\$ 0	\$ (38)	\$ (97)	\$ (14)	\$ (1)
1080000	AC PR DRR EL PL SR 3920500	CAGE	\$ (1,810)	\$ (150)	\$ 0	\$ 0	\$ (417)	\$ (417)	\$ (1,226)	\$ (158)	\$ (10)
1080000	AC PR DRR EL PL SR 3920500	CAGW	\$ (527)	\$ (527)	\$ (385)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1080000	AC PR DRR EL PL SR 3920500	IDU	\$ (1,138)	\$ (138)	\$ 0	\$ 0	\$ 0	\$ 0	\$ (1,138)	\$ 0	\$ 0
1080000	AC PR DRR EL PL SR 3920500	JRG	\$ (186)	\$ (186)	\$ (77)	\$ (24)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
1080000	AC PR DRR EL PL SR 3920500	OR	\$ (5,093)	\$ (509)	\$ (5,093)	\$ 0	\$ 0	\$ 0	\$ (1,444)	\$ (18)	\$ (1)
1080000	AC PR DRR EL PL SR 3920500	UT	\$ (7,225)	\$ (725)	\$ (7,225)	\$ 0	\$ 0	\$ 0	\$ (7,225)	\$ 0	\$ 0
1080000	AC PR DRR EL PL SR 3920500	WA	\$ (496)	\$ (496)	\$ 0	\$ (496)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1080000	AC PR DRR EL PL SR 3920500	WYP	\$ (1,355)	\$ (135)	\$ 0	\$ 0	\$ (1,355)	\$ 0	\$ 0	\$ 0	\$ 0
1080000	AC PR DRR EL PL SR 3920500	WYU	\$ (278)	\$ (278)	\$ 0	\$ 0	\$ (278)	\$ 0	\$ 0	\$ 0	\$ 0
1080000	AC PR DRR EL PL SR 3920600	CAGE	\$ (3)	\$ (3)	\$ 0	\$ 0	\$ (1)	\$ (2)	\$ (0)	\$ (0)	\$ (0)
1080000	AC PR DRR EL PL SR 3920600	CAGW	\$ (1,177)	\$ (177)	\$ (229)	\$ (71)	\$ 0	\$ (797)	\$ (402)	\$ (7)	\$ 0
1080000	AC PR DRR EL PL SR 3920600	CAGW	\$ (314)	\$ (314)	\$ (229)	\$ (71)	\$ 0	\$ (797)	\$ (402)	\$ (7)	\$ 0
1080000	AC PR DRR EL PL SR 3920600	JRG	\$ (199)	\$ (199)	\$ (138)	\$ (43)	\$ (0)	\$ (1)	\$ (0)	\$ (0)	\$ (0)
1080000	AC PR DRR EL PL SR 3920600	OR	\$ (58)	\$ (58)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1080000	AC PR DRR EL PL SR 3920600	UT	\$ (92)	\$ (92)	\$ 0	\$ 0	\$ 0	\$ (92)	\$ 0	\$ 0	\$ 0
1080000	AC PR DRR EL PL SR 3920600	WA	\$ (121)	\$ (121)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1080000	AC PR DRR EL PL SR 3920900	TRAILERS	\$ (16)	\$ (16)	\$ 0	\$ 0	\$ (4)	\$ (4)	\$ (10)	\$ (1)	\$ (0)
1080000	AC PR DRR EL PL SR 3920900	TRAILERS	\$ (647)	\$ (647)	\$ 0	\$ 0	\$ (149)	\$ (149)	\$ (438)	\$ (56)	\$ (4)
1080000	AC PR DRR EL PL SR 3920900	TRAILERS	\$ (90)	\$ (90)	\$ (66)	\$ (20)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1080000	AC PR DRR EL PL SR 3920900	IDU	\$ (309)	\$ (309)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (309)	\$ 0
1080000	AC PR DRR EL PL SR 3920900	TRAILERS	\$ (32)	\$ (32)	\$ (23)	\$ (7)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
1080000	AC PR DRR EL PL SR 3920900	OR	\$ (969)	\$ (969)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1080000	AC PR DRR EL PL SR 3920900	TRAILERS	\$ (188)	\$ (188)	\$ (44)	\$ (13)	\$ (28)	\$ (88)	\$ (111)	\$ (1)	\$ 0
1080000	AC PR DRR EL PL SR 3920900	UT	\$ (1,663)	\$ (166)	\$ 0	\$ 0	\$ 0	\$ (1,663)	\$ 0	\$ 0	\$ 0
1080000	AC PR DRR EL PL SR 3920900	WA	\$ (296)	\$ (296)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1080000	AC PR DRR EL PL SR 3920900	WYP	\$ (791)	\$ (791)	\$ 0	\$ 0	\$ (791)	\$ 0	\$ 0	\$ 0	\$ 0
1080000	AC PR DRR EL PL SR 3920900	TRAILERS	\$ (155)	\$ (155)	\$ 0	\$ 0	\$ (155)	\$ 0	\$ 0	\$ 0	\$ 0
1080000	AC PR DRR EL PL SR 3921400	CA	\$ (27)	\$ (27)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1080000	AC PR DRR EL PL SR 3921400	CAGE	\$ (136)	\$ (136)	\$ 0	\$ 0	\$ (31)	\$ (92)	\$ (12)	\$ (1)	\$ 0
1080000	AC PR DRR EL PL SR 3921400	CAGW	\$ (11)	\$ (11)	\$ (1)	\$ (3)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1080000	AC PR DRR EL PL SR 3921400	IDU	\$ (33)	\$ (33)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (33)	\$ 0
1080000	AC PR DRR EL PL SR 3921400	OR	\$ (51)	\$ (51)	\$ (51)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1080000	AC PR DRR EL PL SR 3921400	SO	\$ (17)	\$ (17)	\$ (4)	\$ (1)	\$ (3)	\$ (6)	\$ (1)	\$ (0)	\$ 0
1080000	AC PR DRR EL PL SR 3921400	UT	\$ (121)	\$ (121)	\$ 0	\$ 0	\$ 0	\$ (121)	\$ 0	\$ 0	\$ 0
1080000	AC PR DRR EL PL SR 3921400	WA	\$ (9)	\$ (9)	\$ 0	\$ (9)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1080000	AC PR DRR EL PL SR 3921400	WYP	\$ (63)	\$ (63)	\$ 0	\$ 0	\$ (63)	\$ 0	\$ 0	\$ 0	\$ 0
1080000	AC PR DRR EL PL SR 3921400	WYU	\$ (9)	\$ (9)	\$ 0	\$ 0	\$ (9)	\$ 0	\$ 0	\$ 0	\$ 0
1080000	AC PR DRR EL PL SR 3921900	CAGE	\$ (175)	\$ (175)	\$ 0	\$ 0	\$ (40)	\$ (119)	\$ (15)	\$ (0)	\$ 0
1080000	AC PR DRR EL PL SR 3921900	JRG	\$ (45)	\$ (45)	\$ (2)	\$ (10)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ 0
1080000	AC PR DRR EL PL SR 3921900	OR	\$ (129)	\$ (129)	\$ (129)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1080000	AC PR DRR EL PL SR 3921900	SO	\$ (172)	\$ (172)	\$ (3)	\$ (40)	\$ (11)	\$ (26)	\$ (80)	\$ (10)	\$ 0
1080000	AC PR DRR EL PL SR 3921900	UT	\$ (559)	\$ (559)	\$ 0	\$ 0	\$ 0	\$ 0	\$ (559)	\$ 0	\$ 0
1080000	AC PR DRR EL PL SR 3921900	WA	\$ (38)	\$ (38)	\$ 0	\$ (38)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1080000	AC PR DRR EL PL SR 3921900	WYP	\$ (46)	\$ (46)	\$ 0	\$ (46)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1080000	AC PR DRR EL PL SR 3923000	SO	\$ (723)	\$ (723)	\$ (14)	\$ (176)	\$ (48)	\$ (109)	\$ (337)	\$ (43)	\$ (2)
1080000	AC PR DRR EL PL SR 3930000	CA	\$ (115)	\$ (115)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1080000	AC PR DRR EL PL SR 3930000	CAGE	\$ (1,604)	\$ (160)	\$ 0	\$ 0	\$ (369)	\$ (1,086)	\$ (140)	\$ (9)	\$ 0
1080000	AC PR DRR EL PL SR 3930000	CAGW	\$ (188)	\$ (188)	\$ (0)	\$ (137)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1080000	AC PR DRR EL PL SR 3930000	IDU	\$ (167)	\$ (167)	\$ 0	\$ 0	\$ 0	\$ 0	\$ (167)	\$ 0	\$ 0
1080000	AC PR DRR EL PL SR 3930000	JRG	\$ (257)	\$ (257)	\$ (11)	\$ (186)	\$ (58)	\$ (0)	\$ (1)	\$ (0)	\$ 0
1080000	AC PR DRR EL PL SR 3930000	OR	\$ (1,443)	\$ (144)	\$ 0	\$ (1,443)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1080000	AC PR DRR EL PL SR 3930000	SO	\$ (96)	\$ (96)	\$ (2)	\$ (23)	\$ (6)	\$ (14)	\$ (45)	\$ (6)	\$ (0)
1080000	AC PR DRR EL PL SR 3930000	UT	\$ (1,941)	\$ (194)	\$ 0	\$ 0	\$ 0	\$ (1,941)	\$ 0	\$ 0	\$ 0
1080000	AC PR DRR EL PL SR 3930000	WA	\$ (322)	\$ (322)	\$ 0	\$ (322)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1080000	AC PR DRR EL PL SR 3930000	WYP	\$ (489)	\$ (489)	\$ 0	\$ 0	\$ (489)	\$ 0	\$ 0	\$ 0	\$ 0



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

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1080000	AC PR DPR EL PL SR 39300000										
1080000	AC PR DPR EL PL SR 39400000			\$ (16)	\$ (16)	\$ (16)	\$ (16)	\$ (16)	\$ (16)	\$ (16)	\$ (16)
1080000	AC PR DPR EL PL SR 39400000	CA	\$ (374)	\$ (374)	\$ (374)	\$ (374)	\$ (374)	\$ (374)	\$ (374)	\$ (374)	\$ (374)
1080000	AC PR DPR EL PL SR 39400000	CAFE	\$ (5)	\$ (5)	\$ (5)	\$ (5)	\$ (5)	\$ (5)	\$ (5)	\$ (5)	\$ (5)
1080000	AC PR DPR EL PL SR 39400000	CAGE	\$ (9,172)	\$ (9,172)	\$ (9,172)	\$ (9,172)	\$ (9,172)	\$ (9,172)	\$ (9,172)	\$ (9,172)	\$ (9,172)
1080000	AC PR DPR EL PL SR 39400000	CAGW	\$ (1,710)	\$ (1,710)	\$ (1,710)	\$ (1,710)	\$ (1,710)	\$ (1,710)	\$ (1,710)	\$ (1,710)	\$ (1,710)
1080000	AC PR DPR EL PL SR 39400000	IDU	\$ (797)	\$ (797)	\$ (797)	\$ (797)	\$ (797)	\$ (797)	\$ (797)	\$ (797)	\$ (797)
1080000	AC PR DPR EL PL SR 39400000	JBG	\$ (1,297)	\$ (1,297)	\$ (1,297)	\$ (1,297)	\$ (1,297)	\$ (1,297)	\$ (1,297)	\$ (1,297)	\$ (1,297)
1080000	AC PR DPR EL PL SR 39400000	OR	\$ (5,062)	\$ (5,062)	\$ (5,062)	\$ (5,062)	\$ (5,062)	\$ (5,062)	\$ (5,062)	\$ (5,062)	\$ (5,062)
1080000	AC PR DPR EL PL SR 39400000	SO	\$ (2,590)	\$ (2,590)	\$ (2,590)	\$ (2,590)	\$ (2,590)	\$ (2,590)	\$ (2,590)	\$ (2,590)	\$ (2,590)
1080000	AC PR DPR EL PL SR 39400000	UT	\$ (6,042)	\$ (6,042)	\$ (6,042)	\$ (6,042)	\$ (6,042)	\$ (6,042)	\$ (6,042)	\$ (6,042)	\$ (6,042)
1080000	AC PR DPR EL PL SR 39400000	WA	\$ (1,545)	\$ (1,545)	\$ (1,545)	\$ (1,545)	\$ (1,545)	\$ (1,545)	\$ (1,545)	\$ (1,545)	\$ (1,545)
1080000	AC PR DPR EL PL SR 39400000	WYP	\$ (2,024)	\$ (2,024)	\$ (2,024)	\$ (2,024)	\$ (2,024)	\$ (2,024)	\$ (2,024)	\$ (2,024)	\$ (2,024)
1080000	AC PR DPR EL PL SR 39400000	WYU	\$ (285)	\$ (285)	\$ (285)	\$ (285)	\$ (285)	\$ (285)	\$ (285)	\$ (285)	\$ (285)
1080000	AC PR DPR EL PL SR 39500000	CA	\$ (229)	\$ (229)	\$ (229)	\$ (229)	\$ (229)	\$ (229)	\$ (229)	\$ (229)	\$ (229)
1080000	AC PR DPR EL PL SR 39500000	CAGE	\$ (2,477)	\$ (2,477)	\$ (2,477)	\$ (2,477)	\$ (2,477)	\$ (2,477)	\$ (2,477)	\$ (2,477)	\$ (2,477)
1080000	AC PR DPR EL PL SR 39500000	CAGW	\$ (619)	\$ (619)	\$ (619)	\$ (619)	\$ (619)	\$ (619)	\$ (619)	\$ (619)	\$ (619)
1080000	AC PR DPR EL PL SR 39500000	IDU	\$ (678)	\$ (678)	\$ (678)	\$ (678)	\$ (678)	\$ (678)	\$ (678)	\$ (678)	\$ (678)
1080000	AC PR DPR EL PL SR 39500000	JBG	\$ (87)	\$ (87)	\$ (87)	\$ (87)	\$ (87)	\$ (87)	\$ (87)	\$ (87)	\$ (87)
1080000	AC PR DPR EL PL SR 39500000	OR	\$ (3,945)	\$ (3,945)	\$ (3,945)	\$ (3,945)	\$ (3,945)	\$ (3,945)	\$ (3,945)	\$ (3,945)	\$ (3,945)
1080000	AC PR DPR EL PL SR 39500000	SO	\$ (2,211)	\$ (2,211)	\$ (2,211)	\$ (2,211)	\$ (2,211)	\$ (2,211)	\$ (2,211)	\$ (2,211)	\$ (2,211)
1080000	AC PR DPR EL PL SR 39500000	UT	\$ (3,634)	\$ (3,634)	\$ (3,634)	\$ (3,634)	\$ (3,634)	\$ (3,634)	\$ (3,634)	\$ (3,634)	\$ (3,634)
1080000	AC PR DPR EL PL SR 39500000	WA	\$ (817)	\$ (817)	\$ (817)	\$ (817)	\$ (817)	\$ (817)	\$ (817)	\$ (817)	\$ (817)
1080000	AC PR DPR EL PL SR 39500000	WYP	\$ (1,167)	\$ (1,167)	\$ (1,167)	\$ (1,167)	\$ (1,167)	\$ (1,167)	\$ (1,167)	\$ (1,167)	\$ (1,167)
1080000	AC PR DPR EL PL SR 39500000	WYU	\$ (342)	\$ (342)	\$ (342)	\$ (342)	\$ (342)	\$ (342)	\$ (342)	\$ (342)	\$ (342)
1080000	AC PR DPR EL PL SR 39600000	CA	\$ (189)	\$ (189)	\$ (189)	\$ (189)	\$ (189)	\$ (189)	\$ (189)	\$ (189)	\$ (189)
1080000	AC PR DPR EL PL SR 39600000	CAGE	\$ (557)	\$ (557)	\$ (557)	\$ (557)	\$ (557)	\$ (557)	\$ (557)	\$ (557)	\$ (557)
1080000	AC PR DPR EL PL SR 39600000	CAGW	\$ (163)	\$ (163)	\$ (163)	\$ (163)	\$ (163)	\$ (163)	\$ (163)	\$ (163)	\$ (163)
1080000	AC PR DPR EL PL SR 39600000	IDU	\$ (980)	\$ (980)	\$ (980)	\$ (980)	\$ (980)	\$ (980)	\$ (980)	\$ (980)	\$ (980)
1080000	AC PR DPR EL PL SR 39600000	JBG	\$ (3,595)	\$ (3,595)	\$ (3,595)	\$ (3,595)	\$ (3,595)	\$ (3,595)	\$ (3,595)	\$ (3,595)	\$ (3,595)
1080000	AC PR DPR EL PL SR 39600000	OR	\$ (84)	\$ (84)	\$ (84)	\$ (84)	\$ (84)	\$ (84)	\$ (84)	\$ (84)	\$ (84)
1080000	AC PR DPR EL PL SR 39600000	SO	\$ (7)	\$ (7)	\$ (7)	\$ (7)	\$ (7)	\$ (7)	\$ (7)	\$ (7)	\$ (7)
1080000	AC PR DPR EL PL SR 39600000	UT	\$ (3,420)	\$ (3,420)	\$ (3,420)	\$ (3,420)	\$ (3,420)	\$ (3,420)	\$ (3,420)	\$ (3,420)	\$ (3,420)
1080000	AC PR DPR EL PL SR 39600000	WA	\$ (1,440)	\$ (1,440)	\$ (1,440)	\$ (1,440)	\$ (1,440)	\$ (1,440)	\$ (1,440)	\$ (1,440)	\$ (1,440)
1080000	AC PR DPR EL PL SR 39600000	WYP	\$ (1,512)	\$ (1,512)	\$ (1,512)	\$ (1,512)	\$ (1,512)	\$ (1,512)	\$ (1,512)	\$ (1,512)	\$ (1,512)
1080000	AC PR DPR EL PL SR 39600000	WYU	\$ (339)	\$ (339)	\$ (339)	\$ (339)	\$ (339)	\$ (339)	\$ (339)	\$ (339)	\$ (339)
1080000	AC PR DPR EL PL SR 39600000	CA	\$ (81)	\$ (81)	\$ (81)	\$ (81)	\$ (81)	\$ (81)	\$ (81)	\$ (81)	\$ (81)
1080000	AC PR DPR EL PL SR 39600000	CAGE	\$ (71)	\$ (71)	\$ (71)	\$ (71)	\$ (71)	\$ (71)	\$ (71)	\$ (71)	\$ (71)
1080000	AC PR DPR EL PL SR 39600000	IDU	\$ (61)	\$ (61)	\$ (61)	\$ (61)	\$ (61)	\$ (61)	\$ (61)	\$ (61)	\$ (61)
1080000	AC PR DPR EL PL SR 39600000	OR	\$ (382)	\$ (382)	\$ (382)	\$ (382)	\$ (382)	\$ (382)	\$ (382)	\$ (382)	\$ (382)
1080000	AC PR DPR EL PL SR 39600000	SO	\$ (30)	\$ (30)	\$ (30)	\$ (30)	\$ (30)	\$ (30)	\$ (30)	\$ (30)	\$ (30)
1080000	AC PR DPR EL PL SR 39600000	UT	\$ (500)	\$ (500)	\$ (500)	\$ (500)	\$ (500)	\$ (500)	\$ (500)	\$ (500)	\$ (500)
1080000	AC PR DPR EL PL SR 39600000	WYP	\$ (79)	\$ (79)	\$ (79)	\$ (79)	\$ (79)	\$ (79)	\$ (79)	\$ (79)	\$ (79)
1080000	AC PR DPR EL PL SR 39600000	WYU	\$ (84)	\$ (84)	\$ (84)	\$ (84)	\$ (84)	\$ (84)	\$ (84)	\$ (84)	\$ (84)
1080000	AC PR DPR EL PL SR 39600000	CA	\$ (473)	\$ (473)	\$ (473)	\$ (473)	\$ (473)	\$ (473)	\$ (473)	\$ (473)	\$ (473)
1080000	AC PR DPR EL PL SR 39600000	CAGE	\$ (431)	\$ (431)	\$ (431)	\$ (431)	\$ (431)	\$ (431)	\$ (431)	\$ (431)	\$ (431)
1080000	AC PR DPR EL PL SR 39600000	CAGW	\$ (33)	\$ (33)	\$ (33)	\$ (33)	\$ (33)	\$ (33)	\$ (33)	\$ (33)	\$ (33)
1080000	AC PR DPR EL PL SR 39600000	IDU	\$ (585)	\$ (585)	\$ (585)	\$ (585)	\$ (585)	\$ (585)	\$ (585)	\$ (585)	\$ (585)
1080000	AC PR DPR EL PL SR 39600000	OR	\$ (3,823)	\$ (3,823)	\$ (3,823)	\$ (3,823)	\$ (3,823)	\$ (3,823)	\$ (3,823)	\$ (3,823)	\$ (3,823)
1080000	AC PR DPR EL PL SR 39600000	SO	\$ (105)	\$ (105)	\$ (105)	\$ (105)	\$ (105)	\$ (105)	\$ (105)	\$ (105)	\$ (105)
1080000	AC PR DPR EL PL SR 39600000	UT	\$ (4,380)	\$ (4,380)	\$ (4,380)	\$ (4,380)	\$ (4,380)	\$ (4,380)	\$ (4,380)	\$ (4,380)	\$ (4,380)
1080000	AC PR DPR EL PL SR 39600000	WA	\$ (804)	\$ (804)	\$ (804)	\$ (804)	\$ (804)	\$ (804)	\$ (804)	\$ (804)	\$ (804)
1080000	AC PR DPR EL PL SR 39600000	WYP	\$ (305)	\$ (305)	\$ (305)	\$ (305)	\$ (305)	\$ (305)	\$ (305)	\$ (305)	\$ (305)
1080000	AC PR DPR EL PL SR 39600000	WYU	\$ (1,023)	\$ (1,023)	\$ (1,023)	\$ (1,023)	\$ (1,023)	\$ (1,023)	\$ (1,023)	\$ (1,023)	\$ (1,023)
1080000	AC PR DPR EL PL SR 39610000	CAGE	\$ (236)	\$ (236)	\$ (236)	\$ (236)	\$ (236)	\$ (236)	\$ (236)	\$ (236)	\$ (236)
1080000	AC PR DPR EL PL SR 39610000	CAGW	\$ (172)	\$ (172)	\$ (172)	\$ (172)	\$ (172)	\$ (172)	\$ (172)	\$ (172)	\$ (172)
1080000	AC PR DPR EL PL SR 39610000	JBG	\$ (9)	\$ (9)	\$ (9)	\$ (9)	\$ (9)	\$ (9)	\$ (9)	\$ (9)	\$ (9)
1080000	AC PR DPR EL PL SR 39610000	OR	\$ (137)	\$ (137)	\$ (137)	\$ (137)	\$ (137)	\$ (137)	\$ (137)	\$ (137)	\$ (137)
1080000	AC PR DPR EL PL SR 39610000	UT	\$ (1)	\$ (1)	\$ (1)	\$ (1)	\$ (1)	\$ (1)	\$ (1)	\$ (1)	\$ (1)



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

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1080000	AC PR DPR EL PLSR	3961100	\$ (24)	\$ (24)	\$ 0	\$ 0	\$ (6)	\$ (16)	\$ (16)	\$ (2)	\$ (0)
1080000	AC PR DPR EL PLSR	3961100	\$ (6,392)	\$ (6,392)	\$ 0	\$ 0	\$ (1,472)	\$ (4,328)	\$ (4,328)	\$ (556)	\$ (35)
1080000	AC PR DPR EL PLSR	3961100	\$ (452)	\$ (452)	\$ (330)	\$ (102)	\$ 0	\$ 0	\$ 0	\$ 0	\$ (0)
1080000	AC PR DPR EL PLSR	3961100	\$ (57)	\$ (57)	\$ (203)	\$ (292)	\$ (2)	\$ (5)	\$ (5)	\$ (1)	\$ (0)
1080000	AC PR DPR EL PLSR	3961100	\$ (203)	\$ (203)	\$ (203)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (0)
1080000	AC PR DPR EL PLSR	3961100	\$ (482)	\$ (482)	\$ (113)	\$ (32)	\$ (72)	\$ (224)	\$ (224)	\$ (29)	\$ (1)
1080000	AC PR DPR EL PLSR	3961100	\$ (591)	\$ (591)	\$ 0	\$ 0	\$ 0	\$ (591)	\$ (591)	\$ 0	\$ (0)
1080000	AC PR DPR EL PLSR	3961200	\$ (92)	\$ (92)	\$ 0	\$ 0	\$ (92)	\$ 0	\$ 0	\$ 0	\$ (0)
1080000	AC PR DPR EL PLSR	3961200	\$ (332)	\$ (332)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (0)
1080000	AC PR DPR EL PLSR	3961200	\$ (1)	\$ (1)	\$ 0	\$ 0	\$ (0)	\$ (1)	\$ (1)	\$ (0)	\$ (0)
1080000	AC PR DPR EL PLSR	3961200	\$ (74)	\$ (74)	\$ (54)	\$ (17)	\$ 0	\$ 0	\$ 0	\$ (949)	\$ (0)
1080000	AC PR DPR EL PLSR	3961200	\$ (549)	\$ (549)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (0)
1080000	AC PR DPR EL PLSR	3961200	\$ (3,693)	\$ (3,693)	\$ (22)	\$ (6)	\$ (14)	\$ (43)	\$ (43)	\$ (6)	\$ (0)
1080000	AC PR DPR EL PLSR	3961200	\$ (92)	\$ (92)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (0)
1080000	AC PR DPR EL PLSR	3961200	\$ (5,062)	\$ (5,062)	\$ 0	\$ 0	\$ 0	\$ (5,062)	\$ (5,062)	\$ 0	\$ (0)
1080000	AC PR DPR EL PLSR	3961200	\$ (1,323)	\$ (1,323)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (0)
1080000	AC PR DPR EL PLSR	3961200	\$ (985)	\$ (985)	\$ 0	\$ 0	\$ (985)	\$ 0	\$ 0	\$ 0	\$ (0)
1080000	AC PR DPR EL PLSR	3961200	\$ (164)	\$ (164)	\$ 0	\$ 0	\$ (164)	\$ 0	\$ 0	\$ 0	\$ (0)
1080000	AC PR DPR EL PLSR	3961300	\$ (133)	\$ (133)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (0)
1080000	AC PR DPR EL PLSR	3961300	\$ (7)	\$ (7)	\$ 0	\$ 0	\$ (2)	\$ (5)	\$ (5)	\$ (1)	\$ (0)
1080000	AC PR DPR EL PLSR	3961300	\$ (1,565)	\$ (1,565)	\$ 0	\$ 0	\$ 0	\$ (1,565)	\$ (1,565)	\$ (136)	\$ (9)
1080000	AC PR DPR EL PLSR	3961300	\$ (575)	\$ (575)	\$ (25)	\$ (420)	\$ (130)	\$ 0	\$ 0	\$ 0	\$ (0)
1080000	AC PR DPR EL PLSR	3961300	\$ (296)	\$ (296)	\$ (11)	\$ (180)	\$ (56)	\$ (0)	\$ (296)	\$ 0	\$ (0)
1080000	AC PR DPR EL PLSR	3961300	\$ (731)	\$ (731)	\$ (3)	\$ (38)	\$ (11)	\$ (24)	\$ (24)	\$ (10)	\$ (0)
1080000	AC PR DPR EL PLSR	3961300	\$ (1,564)	\$ (1,564)	\$ 0	\$ 0	\$ 0	\$ (1,564)	\$ (1,564)	\$ 0	\$ (0)
1080000	AC PR DPR EL PLSR	3961300	\$ (569)	\$ (569)	\$ 0	\$ 0	\$ (569)	\$ 0	\$ 0	\$ 0	\$ (0)
1080000	AC PR DPR EL PLSR	3961300	\$ (316)	\$ (316)	\$ 0	\$ 0	\$ (316)	\$ 0	\$ 0	\$ 0	\$ (0)
1080000	AC PR DPR EL PLSR	3961300	\$ (229)	\$ (229)	\$ 0	\$ 0	\$ (229)	\$ 0	\$ 0	\$ 0	\$ (0)
1080000	AC PR DPR EL PLSR	3970000	\$ (1,318)	\$ (1,318)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (0)
1080000	AC PR DPR EL PLSR	3970000	\$ (44)	\$ (44)	\$ 0	\$ 0	\$ (11)	\$ (28)	\$ (28)	\$ (4)	\$ (0)
1080000	AC PR DPR EL PLSR	3970000	\$ (25,352)	\$ (25,352)	\$ 0	\$ 0	\$ (5,839)	\$ (17,166)	\$ (17,166)	\$ (2,206)	\$ (140)
1080000	AC PR DPR EL PLSR	3970000	\$ (13,502)	\$ (13,502)	\$ (9,857)	\$ (3,047)	\$ 0	\$ 0	\$ 0	\$ 0	\$ (0)
1080000	AC PR DPR EL PLSR	3970000	\$ (877)	\$ (877)	\$ (266)	\$ (60)	\$ (66)	\$ (430)	\$ (430)	\$ (34)	\$ (0)
1080000	AC PR DPR EL PLSR	3970000	\$ (2,129)	\$ (2,129)	\$ 0	\$ 0	\$ 0	\$ (2,129)	\$ (2,129)	\$ 0	\$ (0)
1080000	AC PR DPR EL PLSR	3970000	\$ (977)	\$ (977)	\$ (43)	\$ (709)	\$ (219)	\$ (1)	\$ (4)	\$ (0)	\$ (0)
1080000	AC PR DPR EL PLSR	3970000	\$ (20,173)	\$ (20,173)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (0)
1080000	AC PR DPR EL PLSR	3970000	\$ (21,894)	\$ (21,894)	\$ (436)	\$ (5,145)	\$ (3,231)	\$ (10,199)	\$ (10,199)	\$ (1,304)	\$ (63)
1080000	AC PR DPR EL PLSR	3970000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (14,229)	\$ (14,229)	\$ 0	\$ (0)
1080000	AC PR DPR EL PLSR	3970000	\$ (5,112)	\$ (5,112)	\$ 0	\$ 0	\$ (9,549)	\$ 0	\$ 0	\$ 0	\$ (0)
1080000	AC PR DPR EL PLSR	3970000	\$ (9,549)	\$ (9,549)	\$ 0	\$ 0	\$ (1,416)	\$ 0	\$ 0	\$ 0	\$ (0)
1080000	AC PR DPR EL PLSR	3970000	\$ (71)	\$ (71)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (0)
1080000	AC PR DPR EL PLSR	3972000	\$ (20)	\$ (20)	\$ 0	\$ 0	\$ (5)	\$ (13)	\$ (13)	\$ (2)	\$ (0)
1080000	AC PR DPR EL PLSR	3972000	\$ (623)	\$ (623)	\$ 0	\$ 0	\$ (143)	\$ (422)	\$ (422)	\$ (54)	\$ (0)
1080000	AC PR DPR EL PLSR	3972000	\$ (11)	\$ (11)	\$ (183)	\$ (56)	\$ 0	\$ 0	\$ 0	\$ 0	\$ (0)
1080000	AC PR DPR EL PLSR	3972000	\$ (130)	\$ (130)	\$ 0	\$ 0	\$ 0	\$ 0	\$ (130)	\$ 0	\$ (0)
1080000	AC PR DPR EL PLSR	3972000	\$ (120)	\$ (120)	\$ (5)	\$ (87)	\$ (27)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
1080000	AC PR DPR EL PLSR	3972000	\$ (794)	\$ (794)	\$ 0	\$ 0	\$ 0	\$ 0	\$ (94)	\$ (12)	\$ (1)
1080000	AC PR DPR EL PLSR	3972000	\$ (4)	\$ (4)	\$ (47)	\$ (13)	\$ (30)	\$ (920)	\$ (920)	\$ 0	\$ (0)
1080000	AC PR DPR EL PLSR	3972000	\$ (920)	\$ (920)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (0)
1080000	AC PR DPR EL PLSR	3972000	\$ (238)	\$ (238)	\$ 0	\$ 0	\$ (238)	\$ 0	\$ 0	\$ 0	\$ (0)
1080000	AC PR DPR EL PLSR	3972000	\$ (327)	\$ (327)	\$ 0	\$ 0	\$ (327)	\$ 0	\$ 0	\$ 0	\$ (0)
1080000	AC PR DPR EL PLSR	3980000	\$ (28)	\$ (28)	\$ 0	\$ 0	\$ (28)	\$ 0	\$ 0	\$ 0	\$ (0)
1080000	AC PR DPR EL PLSR	3980000	\$ (15)	\$ (15)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (0)
1080000	AC PR DPR EL PLSR	3980000	\$ (0)	\$ (0)	\$ 0	\$ 0	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)



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

Primary Account	Secondary Account	Albac	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1080000	AC PR DPR EL PL SR	MISCELLANEOUS EQUIPMENT	\$ (682)	\$ 0	\$ 0	\$ (157)	\$ (461)	\$ (59)	\$ 0	\$ 0
1080000	AC PR DPR EL PL SR	MISCELLANEOUS EQUIPMENT	\$ (139)	\$ (102)	\$ (31)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1080000	AC PR DPR EL PL SR	MISCELLANEOUS EQUIPMENT	\$ (158)	\$ (46)	\$ (11)	\$ (12)	\$ (78)	\$ (6)	\$ 0	\$ 0
1080000	AC PR DPR EL PL SR	MISCELLANEOUS EQUIPMENT	\$ (31)	\$ 0	\$ 0	\$ 0	\$ (3)	\$ (3)	\$ 0	\$ 0
1080000	AC PR DPR EL PL SR	MISCELLANEOUS EQUIPMENT	\$ (46)	\$ (35)	\$ (11)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ 0
1080000	AC PR DPR EL PL SR	MISCELLANEOUS EQUIPMENT	\$ (327)	\$ (327)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1080000	AC PR DPR EL PL SR	MISCELLANEOUS EQUIPMENT	\$ (4,999)	\$ (30)	\$ (100)	\$ (225)	\$ (698)	\$ (89)	\$ (4)	\$ 0
1080000	AC PR DPR EL PL SR	MISCELLANEOUS EQUIPMENT	\$ (245)	\$ 0	\$ 0	\$ 0	\$ (245)	\$ 0	\$ 0	\$ 0
1080000	AC PR DPR EL PL SR	MISCELLANEOUS EQUIPMENT	\$ (64)	\$ 0	\$ (64)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1080000	AC PR DPR EL PL SR	MISCELLANEOUS EQUIPMENT	\$ (112)	\$ 0	\$ 0	\$ (112)	\$ 0	\$ 0	\$ 0	\$ 0
1080000	AC PR DPR EL PL SR	MISCELLANEOUS EQUIPMENT	\$ (12)	\$ 0	\$ 0	\$ (12)	\$ 0	\$ 0	\$ 0	\$ 0
1080000	AC PR DPR EL PL SR	LAND RIGHTS	\$ (9,807)	\$ 0	\$ 0	\$ (10,106)	\$ (25,747)	\$ (3,746)	\$ (208)	\$ 0
1080000	AC PR DPR EL PL SR	ENGINEERING SUPP-OFF WORK(SECY,MAP,DRAF	\$ (25,856)	\$ 0	\$ 0	\$ (6,564)	\$ (16,724)	\$ (2,433)	\$ (135)	\$ 0
1080000	AC PR DPR EL PL SR	SURFACE - PLANT EQUIPMENT	\$ (7,556)	\$ 0	\$ 0	\$ (1,918)	\$ (4,887)	\$ (7,11)	\$ (39)	\$ 0
1080000	AC PR DPR EL PL SR	SURFACE - ELECTRIC POWER FACILITIES	\$ (2,060)	\$ 0	\$ 0	\$ (523)	\$ (1,333)	\$ (1,194)	\$ (11)	\$ 0
1080000	AC PR DPR EL PL SR	UNDERGROUND - COAL MINE EQUIPMENT	\$ (40,540)	\$ 0	\$ 0	\$ (10,292)	\$ (26,221)	\$ (3,815)	\$ (212)	\$ 0
1080000	AC PR DPR EL PL SR	LONGWALL SHIELDS	\$ (8,726)	\$ 0	\$ 0	\$ (2,215)	\$ (5,644)	\$ (821)	\$ (46)	\$ 0
1080000	AC PR DPR EL PL SR	LONGWALL EQUIPMENT	\$ (2,977)	\$ 0	\$ 0	\$ (756)	\$ (1,925)	\$ (280)	\$ (16)	\$ 0
1080000	AC PR DPR EL PL SR	MAINLINE EXTENSION	\$ (12,425)	\$ 0	\$ 0	\$ (3,154)	\$ (6,036)	\$ (1,169)	\$ (65)	\$ 0
1080000	AC PR DPR EL PL SR	SECTION EXTENSION	\$ (3,081)	\$ 0	\$ 0	\$ (782)	\$ (1,993)	\$ (290)	\$ (16)	\$ 0
1080000	AC PR DPR EL PL SR	VEHICLES	\$ (863)	\$ 0	\$ 0	\$ (219)	\$ (558)	\$ (81)	\$ (15)	\$ 0
1080000	AC PR DPR EL PL SR	HEAVY CONSTRUCTION EQUIPMENT	\$ (4,115)	\$ 0	\$ 0	\$ (1,045)	\$ (2,662)	\$ (387)	\$ (21)	\$ 0
1080000	AC PR DPR EL PL SR	MISCELLANEOUS GENERAL EQUIPMENT	\$ (300)	\$ 0	\$ 0	\$ (371)	\$ (944)	\$ (137)	\$ (8)	\$ 0
1080000	AC PR DPR EL PL SR	COMPUTERS - MAINFRAME	\$ (3,600)	\$ 0	\$ 0	\$ (76)	\$ (194)	\$ (28)	\$ (2)	\$ 0
1080000	AC PR DPR EL PL SR	MINE DEVELOPMENT AND ROAD EXTENSION	\$ (31,013)	\$ 0	\$ 0	\$ (7,874)	\$ (20,059)	\$ (2,918)	\$ (162)	\$ 0
1080000 Total			\$ (8,339,884)	\$ (2,333,693)	\$ (651,687)	\$ (3,166,688)	\$ (3,487,010)	\$ (475,442)	\$ (20,719)	\$ 0
1083000	AC PR DPR-REMOVAL	Reg Libr Contra - Carbon Decomm - ID	\$ 925	\$ 0	\$ 0	\$ 0	\$ 0	\$ 925	\$ 0	\$ 0
1083000	AC PR DPR-REMOVAL	Reg Libr Contra - Carbon Decomm - UT	\$ 6,517	\$ 0	\$ 0	\$ 0	\$ 6,517	\$ 0	\$ 0	\$ 0
1083000	AC PR DPR-REMOVAL	Reg Libr Contra - Carbon Decomm - WY	\$ 2,296	\$ 0	\$ 0	\$ 2,296	\$ 0	\$ 0	\$ 0	\$ 0
1083000 Total			\$ 9,738	\$ 0	\$ 0	\$ 2,296	\$ 6,517	\$ 925	\$ 0	\$ 0
1085000	AC PR DPR-ACCURAL	PRODUCTION PLANT - ACCUM DEPR-NON-CLASSI	\$ 735	\$ 0	\$ 0	\$ 169	\$ 498	\$ 64	\$ 4	\$ 0
1085000	AC PR DPR-ACCURAL	PRODUCTION PLANT - ACCUM DEPR-NON-CLASSI	\$ 183	\$ 8	\$ 134	\$ 41	\$ 0	\$ 0	\$ 0	\$ 0
1085000	AC PR DPR-ACCURAL	PRODUCTION PLANT - ACCUM DEPR-NON-CLASSI	\$ (2)	\$ (2)	\$ (2)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ 0
1085000	AC PR DPR-ACCURAL	TRANSMISSION PLANT ACCUM DEPR-NON-CLASSI	\$ (50)	\$ 0	\$ 0	\$ (11)	\$ (34)	\$ (4)	\$ (0)	\$ 0
1085000	AC PR DPR-ACCURAL	TRANSMISSION PLANT ACCUM DEPR-NON-CLASSI	\$ (18)	\$ (13)	\$ (4)	\$ (4)	\$ 0	\$ 0	\$ 0	\$ 0
1085000	AC PR DPR-ACCURAL	DISTRIBUTION - ACCUM DEPR-NON-CLASSIFIED	\$ (3)	\$ (3)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1085000	AC PR DPR-ACCURAL	DISTRIBUTION - ACCUM DEPR-NON-CLASSIFIED	\$ 206	\$ 0	\$ 0	\$ 0	\$ 0	\$ 206	\$ 0	\$ 0
1085000	AC PR DPR-ACCURAL	DISTRIBUTION - ACCUM DEPR-NON-CLASSIFIED	\$ (16)	\$ (16)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1085000	AC PR DPR-ACCURAL	DISTRIBUTION - ACCUM DEPR-NON-CLASSIFIED	\$ 1,908	\$ 0	\$ 0	\$ (10)	\$ 1,908	\$ 0	\$ 0	\$ 0
1085000	AC PR DPR-ACCURAL	DISTRIBUTION - ACCUM DEPR-NON-CLASSIFIED	\$ (10)	\$ 0	\$ 0	\$ 161	\$ 0	\$ 0	\$ 0	\$ 0
1085000	AC PR DPR-ACCURAL	GENERAL PLANT - ACCUM DEPR-NON-CLASS	\$ (0)	\$ (0)	\$ 0	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ 0
1085000	AC PR DPR-ACCURAL	GENERAL PLANT - ACCUM DEPR-NON-CLASS	\$ (13)	\$ (0)	\$ (3)	\$ (1)	\$ (6)	\$ (1)	\$ (0)	\$ 0
1085000	AC PR DPR-ACCURAL	GENERAL PLANT - ACCUM DEPR-NON-CLASS	\$ (0)	\$ (0)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1085000	AC PR DPR-ACCURAL	BUILDINGS - ACCUMULATED DEPRECIATION-NON	\$ 89	\$ 2	\$ 21	\$ 6	\$ 42	\$ 5	\$ 0	\$ 0
1085000	AC PR DPR-ACCURAL	Accum Depr - Hydro - ID Klamath Adj	\$ 140	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 140
1085000	AC PR DPR-ACCURAL	Accum Depr - Hydro - WY Klamath Adj	\$ 357	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 357
1085000	AC PR DPR-ACCURAL	ACCUM DEPR-HYDRO DECOMMISSIONING	\$ (1,993)	\$ 0	\$ 0	\$ 0	\$ (1,349)	\$ (173)	\$ (11)	\$ 0
1085000	AC PR DPR-ACCURAL	ACCUM DEPR-HYDRO DECOMMISSIONING	\$ 2,919	\$ 89	\$ 1,474	\$ 456	\$ 0	\$ 0	\$ 0	\$ 0
1085000	AC PR DPR-ACCURAL	PRODUCTION PLANT-ACCUM DEPRECIATION	\$ 5,629	\$ 0	\$ 0	\$ 1,296	\$ 3,811	\$ 490	\$ 31	\$ 0
1085000	AC PR DPR-ACCURAL	TRANSMISSION PLANT ACCUMULATED DEPR NON-	\$ 3,303	\$ 0	\$ 0	\$ 530	\$ 1,559	\$ 200	\$ 13	\$ 0
1085000	AC PR DPR-ACCURAL	TRANSMISSION PLANT ACCUMULATED DEPR NON-	\$ 579	\$ 26	\$ 423	\$ 131	\$ 0	\$ 0	\$ 0	\$ 0
1085000	AC PR DPR-ACCURAL	DISTRIBUTION - ACCUMULATED DEPRECIATION	\$ 471	\$ 471	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1085000	AC PR DPR-ACCURAL	DISTRIBUTION - ACCUMULATED DEPRECIATION	\$ (5)	\$ (5)	\$ 0	\$ 0	\$ 0	\$ (3)	\$ 0	\$ 0
1085000	AC PR DPR-ACCURAL	DISTRIBUTION - ACCUMULATED DEPRECIATION	\$ 421	\$ 0	\$ 421	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1085000	AC PR DPR-ACCURAL	DISTRIBUTION - ACCUMULATED DEPRECIATION	\$ 486	\$ 0	\$ 0	\$ 0	\$ 486	\$ 0	\$ 0	\$ 0



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

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1085000	AC PR DPR-ACCRUAL	WA	\$ 336	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1085000	AC PR DPR-ACCRUAL	WYU	\$ 388	\$ 0	\$ 0	\$ 0	\$ 388	\$ 0	\$ 0	\$ 0	\$ 0
1085000	AC PR DPR-ACCRUAL	SO	\$ 516	\$ 10	\$ 121	\$ 34	\$ 78	\$ 241	\$ 31	\$ 1	\$ 0
1085000	AC PR DPR-ACCRUAL	CAEE	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ 0
1085000	AC PR DPR-ACCRUAL		\$ 278	\$ 0	\$ 0	\$ 0	\$ 71	\$ 180	\$ 26	\$ 1	\$ 0
1085000 Total			\$ 15,097	\$ 603	\$ 2,559	\$ 988	\$ 2,234	\$ 7,335	\$ 841	\$ (20,679)	\$ 498
Grand Total			\$ (8,315,050)	\$ (204,042)	\$ (2,331,134)	\$ (850,698)	\$ (1,162,158)	\$ (3,473,159)	\$ (473,677)	\$ (20,679)	\$ 498



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

Primary Account	Secondary Account	Alloc	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1110000	AC PR AMR EL PT SR	CAGE	\$ (6,457)	\$ 0	\$ 0	\$ (1,487)	\$ (4,372)	\$ (562)	\$ (36)	\$ 0
1110000	AC PR AMR EL PT SR	CAGW	\$ (59,195)	\$ (2,622)	\$ (43,216)	\$ (13,357)	\$ 0	\$ 0	\$ 0	\$ 0
1110000	AC PR AMR EL PT SR	UDU	\$ (836)	\$ 0	\$ 0	\$ 0	\$ 0	\$ (836)	\$ 0	\$ 0
1110000	AC PR AMR EL PT SR	UT	\$ 14,229	\$ 0	\$ 0	\$ (982)	\$ 14,229	\$ (371)	\$ (24)	\$ 0
1110000	AC PR AMR EL PT SR	CAGW	\$ (4,263)	\$ 0	\$ 0	\$ (982)	\$ (2,886)	\$ (371)	\$ (24)	\$ 0
1110000	AC PR AMR EL PT SR	CAGW	\$ (4,190)	\$ (186)	\$ (3,059)	\$ (946)	\$ 0	\$ 0	\$ 0	\$ 0
1110000	AC PR AMR EL PT SR	OR	\$ (86)	\$ 0	\$ (86)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1110000	AC PR AMR EL PT SR	SO	\$ (10,895)	\$ (217)	\$ (2,560)	\$ (725)	\$ (1,638)	\$ (649)	\$ (31)	\$ 0
1110000	AC PR AMR EL PT SR	SO	\$ (3,293)	\$ (66)	\$ (774)	\$ (219)	\$ (495)	\$ (196)	\$ (9)	\$ 0
1110000	AC PR AMR EL PT SR	SO	\$ (4,410)	\$ (88)	\$ (1,036)	\$ (293)	\$ (663)	\$ (2,054)	\$ (263)	\$ 0
1110000	AC PR AMR EL PT SR	CAEE	\$ (2,258)	\$ 0	\$ 0	\$ 0	\$ (573)	\$ (1,461)	\$ (12)	\$ 0
1110000	AC PR AMR EL PT SR	SO	\$ (13,092)	\$ (260)	\$ (3,077)	\$ (871)	\$ (1,968)	\$ (780)	\$ (37)	\$ 0
1110000	AC PR AMR EL PT SR	SO	\$ (289)	\$ (6)	\$ (68)	\$ (19)	\$ (43)	\$ (17)	\$ (1)	\$ 0
1110000	AC PR AMR EL PT SR	CN	\$ (103,423)	\$ (2,496)	\$ (31,311)	\$ (7,119)	\$ (7,722)	\$ (50,721)	\$ (4,053)	\$ 0
1110000	AC PR AMR EL PT SR	SO	\$ (141,787)	\$ (2,821)	\$ (33,320)	\$ (9,436)	\$ (21,314)	\$ (66,048)	\$ (406)	\$ 0
1110000	AC PR AMR EL PT SR	SO	\$ (1,660)	\$ (33)	\$ (390)	\$ (110)	\$ (250)	\$ (773)	\$ (59)	\$ 0
1110000	AC PR AMR EL PT SR	SO	\$ (1,158)	\$ (23)	\$ (272)	\$ (77)	\$ (174)	\$ (539)	\$ (69)	\$ 0
1110000	AC PR AMR EL PT SR	SO	\$ (5,877)	\$ (117)	\$ (1,381)	\$ (391)	\$ (883)	\$ (2,738)	\$ (350)	\$ (17)
1110000	AC PR AMR EL PT SR	SO	\$ (2,908)	\$ (58)	\$ (683)	\$ (194)	\$ (437)	\$ (1,354)	\$ (173)	\$ 0
1110000	AC PR AMR EL PT SR	SO	\$ (1,897)	\$ (38)	\$ (446)	\$ (126)	\$ (285)	\$ (884)	\$ (113)	\$ 0
1110000	AC PR AMR EL PT SR	SO	\$ (9,933)	\$ (178)	\$ (2,099)	\$ (594)	\$ (1,343)	\$ (4,161)	\$ (532)	\$ 0
1110000	AC PR AMR EL PT SR	SO	\$ (9,625)	\$ (191)	\$ (2,262)	\$ (641)	\$ (1,447)	\$ (4,484)	\$ (573)	\$ 0
1110000	AC PR AMR EL PT SR	CN	\$ (1,981)	\$ (48)	\$ (500)	\$ (136)	\$ (148)	\$ (971)	\$ (78)	\$ 0
1110000	AC PR AMR EL PT SR	SO	\$ (10,378)	\$ (206)	\$ (2,439)	\$ (691)	\$ (1,560)	\$ (4,834)	\$ (618)	\$ (30)
1110000	AC PR AMR EL PT SR	SO	\$ (1,892)	\$ (38)	\$ (445)	\$ (126)	\$ (284)	\$ (882)	\$ (113)	\$ 0
1110000	AC PR AMR EL PT SR	SO	\$ (3,355)	\$ (47)	\$ (553)	\$ (157)	\$ (354)	\$ (1,097)	\$ (140)	\$ 0
1110000	AC PR AMR EL PT SR	SO	\$ (9,700)	\$ (193)	\$ (2,280)	\$ (646)	\$ (1,459)	\$ (4,519)	\$ (578)	\$ 0
1110000	AC PR AMR EL PT SR	SO	\$ (4,087)	\$ (81)	\$ (960)	\$ (272)	\$ (614)	\$ (1,904)	\$ (12)	\$ 0
1110000	AC PR AMR EL PT SR	SG	\$ (1,581)	\$ (25)	\$ (405)	\$ (130)	\$ (242)	\$ (685)	\$ (89)	\$ 0
1110000	AC PR AMR EL PT SR	CAGW	\$ (59)	\$ (3)	\$ (43)	\$ (13)	\$ 0	\$ 0	\$ 0	\$ 0
1110000	AC PR AMR EL PT SR	CAGW	\$ (13,196)	\$ (584)	\$ (9,634)	\$ (2,978)	\$ 0	\$ 0	\$ 0	\$ 0
1110000	AC PR AMR EL PT SR	CAGW	\$ (4,471)	\$ (198)	\$ (3,264)	\$ (1,009)	\$ 0	\$ 0	\$ 0	\$ 0
1110000	AC PR AMR EL PT SR	CAGW	\$ (82)	\$ (4)	\$ (60)	\$ (19)	\$ 0	\$ 0	\$ 0	\$ 0
1110000	AC PR AMR EL PT SR	CAGE	\$ (41)	\$ 0	\$ 0	\$ 0	\$ (9)	\$ (27)	\$ (4)	\$ 0
1110000	AC PR AMR EL PT SR	SO	\$ (2,179)	\$ (43)	\$ (512)	\$ (145)	\$ (328)	\$ (1,015)	\$ (130)	\$ (6)
1110000	AC PR AMR EL PT SR	SO	\$ (2,524)	\$ (50)	\$ (593)	\$ (168)	\$ (379)	\$ (1,176)	\$ (150)	\$ (7)
1110000	AC PR AMR EL PT SR	CAGE	\$ (539)	\$ 0	\$ 0	\$ 0	\$ (124)	\$ (365)	\$ (47)	\$ (3)
1110000	AC PR AMR EL PT SR	CAGW	\$ (626)	\$ (28)	\$ (457)	\$ (141)	\$ 0	\$ 0	\$ 0	\$ 0
1110000	AC PR AMR EL PT SR	JBG	\$ (16)	\$ (1)	\$ (12)	\$ (4)	\$ (0)	\$ (0)	\$ (0)	\$ 0
1110000	AC PR AMR EL PT SR	SO	\$ (4,608)	\$ (92)	\$ (1,083)	\$ (307)	\$ (693)	\$ (2,146)	\$ (274)	\$ (13)
1110000	AC PR AMR EL PT SR	CAGE	\$ (11,114)	\$ 0	\$ 0	\$ 0	\$ (2,560)	\$ (7,525)	\$ (967)	\$ (61)
1110000	AC PR AMR EL PT SR	CAGW	\$ (4,692)	\$ (208)	\$ (3,426)	\$ (1,059)	\$ 0	\$ 0	\$ 0	\$ 0
1110000	AC PR AMR EL PT SR	JBG	\$ (148)	\$ (6)	\$ (107)	\$ (33)	\$ (0)	\$ (0)	\$ (0)	\$ 0
1110000	AC PR AMR EL PT SR	UT	\$ (22)	\$ 0	\$ 0	\$ 0	\$ 0	\$ (22)	\$ 0	\$ 0
1110000	AC PR AMR EL PT SR	CAGE	\$ (130)	\$ 0	\$ 0	\$ 0	\$ (30)	\$ (88)	\$ (11)	\$ 0
1110000	AC PR AMR EL PT SR	SO	\$ (35,538)	\$ (707)	\$ (8,352)	\$ (2,365)	\$ (5,342)	\$ (16,555)	\$ (2,116)	\$ (102)
1110000	AC PR AMR EL PT SR	WYP	\$ (426)	\$ 0	\$ 0	\$ (426)	\$ 0	\$ 0	\$ 0	\$ 0
1110000	AC PR AMR EL PT SR	CN	\$ (2,963)	\$ (69)	\$ (867)	\$ (197)	\$ (214)	\$ (1,404)	\$ (112)	\$ 0
1110000	AC PR AMR EL PT SR	CN	\$ (2,995)	\$ (72)	\$ (907)	\$ (206)	\$ (224)	\$ (1,469)	\$ (117)	\$ 0
1110000	AC PR AMR EL PT SR	SO	\$ (1)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ 0
1110000	AC PR AMR EL PT SR	CN	\$ (1,085)	\$ (26)	\$ (329)	\$ (75)	\$ (81)	\$ (532)	\$ (43)	\$ 0



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

Primary Account	Secondary Account	Alloc	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1110000	AC PR AMR EL PT SR	SO	\$ (7,655)	\$ (1,799)	\$ (509)	\$ (1,151)	\$ (3,566)	\$ (456)	\$ (22)	\$ 0
1110000	AC PR AMR EL PT SR	CAGW	\$ (5,047)	\$ (3,685)	\$ (1,139)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1110000	AC PR AMR EL PT SR	SO	\$ (1,198)	\$ (282)	\$ (80)	\$ (180)	\$ (558)	\$ (71)	\$ (3)	\$ 0
1110000	AC PR AMR EL PT SR	WYP	\$ (14)	\$ 0	\$ 0	\$ (14)	\$ 0	\$ 0	\$ 0	\$ 0
1110000	AC PR AMR EL PT SR	CAGE	\$ (434)	\$ 0	\$ 0	\$ (100)	\$ (294)	\$ (38)	\$ (2)	\$ 0
1110000	AC PR AMR EL PT SR	CAEE	\$ (165)	\$ 0	\$ 0	\$ (42)	\$ (107)	\$ (16)	\$ (1)	\$ 0
1110000	AC PR AMR EL PT SR	CAGE	\$ (792)	\$ 0	\$ 0	\$ (182)	\$ (536)	\$ (69)	\$ (4)	\$ 0
1110000	AC PR AMR EL PT SR	CAGW	\$ (52)	\$ (38)	\$ (12)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1110000	AC PR AMR EL PT SR	CN	\$ (42)	\$ (1)	\$ (3)	\$ (3)	\$ (20)	\$ (2)	\$ 0	\$ 0
1110000	AC PR AMR EL PT SR	IDU	\$ (3)	\$ 0	\$ 0	\$ 0	\$ 0	\$ (3)	\$ 0	\$ 0
1110000	AC PR AMR EL PT SR	OR	\$ (10)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1110000	AC PR AMR EL PT SR	SG	\$ (11,790)	\$ (3,017)	\$ (970)	\$ (1,805)	\$ (5,104)	\$ (665)	\$ (43)	\$ 0
1110000	AC PR AMR EL PT SR	SO	\$ (530)	\$ (124)	\$ (35)	\$ (80)	\$ (247)	\$ (32)	\$ (2)	\$ 0
1110000	AC PR AMR EL PT SR	UT	\$ (3)	\$ 0	\$ 0	\$ 0	\$ (3)	\$ 0	\$ 0	\$ 0
1110000	AC PR AMR EL PT SR	WYP	\$ (251)	\$ 0	\$ 0	\$ (251)	\$ 0	\$ 0	\$ 0	\$ 0
1110000	AC PR AMR EL PT SR	CAGE	\$ (638)	\$ 0	\$ 0	\$ (147)	\$ (432)	\$ (56)	\$ (4)	\$ 0
1110000	AC PR AMR EL PT SR	CAGW	\$ (39)	\$ (2)	\$ (9)	\$ (27)	\$ (180)	\$ (14)	\$ 0	\$ 0
1110000	AC PR AMR EL PT SR	CN	\$ (367)	\$ (111)	\$ (25)	\$ (27)	\$ (180)	\$ (14)	\$ 0	\$ 0
1110000	AC PR AMR EL PT SR	SO	\$ (512)	\$ (100)	\$ (34)	\$ (77)	\$ (239)	\$ (30)	\$ (1)	\$ 0
1110000	AC PR AMR EL PT SR	CAGW	\$ (1,159)	\$ (51)	\$ (262)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1110000	AC PR AMR EL PT SR	CA	\$ (477)	\$ (86)	\$ (27)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1110000	AC PR AMR EL PT SR	CAGW	\$ (118)	\$ (5)	\$ (5)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1110000	AC PR AMR EL PT SR	CN	\$ (1,613)	\$ (488)	\$ (111)	\$ (120)	\$ (791)	\$ (63)	\$ 0	\$ 0
1110000	AC PR AMR EL PT SR	IDU	\$ (180)	\$ 0	\$ 0	\$ 0	\$ 0	\$ (180)	\$ 0	\$ 0
1110000	AC PR AMR EL PT SR	OR	\$ (4,391)	\$ (4,391)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1110000	AC PR AMR EL PT SR	SO	\$ (5,379)	\$ (1,264)	\$ (358)	\$ (809)	\$ (2,506)	\$ (320)	\$ (15)	\$ 0
1110000	AC PR AMR EL PT SR	UT	\$ (15)	\$ 0	\$ 0	\$ 0	\$ (15)	\$ 0	\$ 0	\$ 0
1110000	AC PR AMR EL PT SR	WA	\$ (1,355)	\$ 0	\$ (1,355)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1110000	AC PR AMR EL PT SR	WYP	\$ (4,584)	\$ 0	\$ 0	\$ (4,584)	\$ 0	\$ 0	\$ 0	\$ 0
1110000	AC PR AMR EL PT SR	WYU	\$ (41)	\$ 0	\$ 0	\$ (41)	\$ 0	\$ 0	\$ 0	\$ 0
1110000 Total			\$ (542,066)	\$ (180,042)	\$ (51,028)	\$ (65,626)	\$ (203,640)	\$ (26,229)	\$ (1,043)	\$ 0
1119000	AC PR AMR EL PT SR-O	SO	\$ (213)	\$ (4)	\$ (50)	\$ (32)	\$ (99)	\$ (13)	\$ (1)	\$ 0
1119000	AC PR AMR EL PT SR-O	SO	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1119000 Total			\$ (213)	\$ (4)	\$ (50)	\$ (32)	\$ (99)	\$ (13)	\$ (1)	\$ 0
Grand Total			\$ (542,279)	\$ (180,092)	\$ (51,042)	\$ (66,658)	\$ (203,739)	\$ (26,242)	\$ (1,044)	\$ 0



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

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1901000	ACCU DEF INC TAX	DTA 720.560 Pension Liab-URWA Withdrawal	\$ 22,752	\$ 0	\$ 0	\$ 0	\$ 5,776	\$ 14,716	\$ 2,141	\$ 119	\$ 0
1901000	ACCU DEF INC TAX	DTA 605.103 ARO/Reg Diff - Trojan - WA	\$ (105)	\$ 0	\$ (105)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1901000	ACCU DEF INC TAX	DTA 705.521 RL-WY Def NPC - Noncurrent	\$ 8	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 8
1901000	ACCU DEF INC TAX	DTA 705.515 RL-OR Def NPC - Noncurrent	\$ 2,344	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 2,344
1901000	ACCU DEF INC TAX	DTA 705.755 RL-NONCURRENT RECLASS-OTHER	\$ 28	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 28
1901000	ACCU DEF INC TAX	DTA 705.420 RL - CA GHG Allowance Rev	\$ (25)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (25)
1901000	ACCU DEF INC TAX	DTA 705.600 RL - OR 2012 GRG Giveback	\$ (87)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (87)
1901000	ACCU DEF INC TAX	DTA 605.301 Environmental Liab- Reg	\$ 8,152	\$ 1,916	\$ 542	\$ 1,225	\$ 485	\$ 797	\$ 23	\$ 0	\$ 0
1901000	ACCU DEF INC TAX	DTA 705.400 Reg Liab - OR Int & Dam Reser	\$ 830	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 830
1901000	ACCU DEF INC TAX	DTA 705.451 Reg Liab - OR Property Ins Re	\$ 489	\$ 0	\$ 489	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1901000	ACCU DEF INC TAX	DTA 705.453 Reg Liab - ID Property Ins Re	\$ 145	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 145	\$ 0	\$ 0
1901000	ACCU DEF INC TAX	DTA 705.454 Reg Liab - UT Property Ins Re	\$ 1,257	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,257	\$ 0	\$ 0	\$ 0
1901000	ACCU DEF INC TAX	DTA 705.337 RL - Sale of RECS - WY	\$ 7	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 7
1901000	ACCU DEF INC TAX	DTA 705.261 Reg Liab-Sale of RECS-OR	\$ 12	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 12
1901000	ACCU DEF INC TAX	DTA - CA AMT CREDIT	\$ 330	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 330
1901000	ACCU DEF INC TAX	DTA 705.210 EIC Impairment Reserve	\$ 774	\$ 0	\$ 0	\$ 197	\$ 0	\$ 501	\$ 73	\$ 0	\$ 0
1901000	ACCU DEF INC TAX	DTA 610.146 OR REG ASSET/LIAB CONS	\$ (94)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1901000	ACCU DEF INC TAX	DTA 705.200 Oregon Gain on Sale-Halsey	\$ 7	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 7
1901000	ACCU DEF INC TAX	DTA 505.400 Bonus Liab. Elec. Cash Basis	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
1901000	ACCU DEF INC TAX	DTA 720.200 Deferred Comp. Annual - Cas	\$ 3,507	\$ 70	\$ 824	\$ 233	\$ 527	\$ 1,633	\$ 209	\$ 10	\$ 0
1901000	ACCU DEF INC TAX	DTA 720.300 Pension/Retirement Accrual -	\$ 839	\$ 17	\$ 197	\$ 56	\$ 126	\$ 391	\$ 50	\$ 2	\$ 0
1901000	ACCU DEF INC TAX	DTA 715.110 Def Reg Asset-Transmission Sr	\$ 397	\$ 6	\$ 102	\$ 33	\$ 61	\$ 172	\$ 22	\$ 1	\$ 0
1901000	ACCU DEF INC TAX	DTA 910.530 Injuries & Damages Accrual	\$ 232	\$ 4	\$ 59	\$ 19	\$ 35	\$ 100	\$ 13	\$ 1	\$ 0
1901000	ACCU DEF INC TAX	DTA 415.120 Def Reg Asset-Fronte Creek Co	\$ 22,540	\$ 448	\$ 5,297	\$ 1,500	\$ 3,388	\$ 10,500	\$ 1,342	\$ 65	\$ 0
1901000	ACCU DEF INC TAX	DTA 715.800 Reading Contract - Prepaid	\$ 209	\$ 9	\$ 152	\$ 47	\$ 0	\$ 7	\$ 1	\$ 0	\$ 0
1901000	ACCU DEF INC TAX	DTA 715.350 OTHER ENVIRONMENTAL LIABILITY	\$ 69	\$ 1	\$ 16	\$ 5	\$ 10	\$ 32	\$ 4	\$ 0	\$ 0
1901000	ACCU DEF INC TAX	DTA 925.215 Unreaged Joint Use Pole Cont	\$ 1,038	\$ 37	\$ 275	\$ 66	\$ 114	\$ 497	\$ 50	\$ 0	\$ 0
1901000	ACCU DEF INC TAX	DTA 605.710 REVERSE	\$ 2,176	\$ 34	\$ 547	\$ 176	\$ 327	\$ 925	\$ 121	\$ 8	\$ 0
1901000	ACCU DEF INC TAX	DTA 605.100 Tojan Decom Cost-Regulatory	\$ 5,081	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 5,081
1901000	ACCU DEF INC TAX	DTA 610.135 \$B 149 Costs	\$ 372	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 372
1901000	ACCU DEF INC TAX	DTA 105.221 SF Har	\$ 37,880	\$ 0	\$ 0	\$ 0	\$ 9,725	\$ 25,650	\$ 3,297	\$ 209	\$ 0
1901000	ACCU DEF INC TAX	DTA 415.926 RL-Depreciation Decrease-OR	\$ 334	\$ 0	\$ 334	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1901000	ACCU DEF INC TAX	DTA 415.927 RL-Depreciation Decrease-WA	\$ 242	\$ 0	\$ 0	\$ 242	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1901000	ACCU DEF INC TAX	DTA 910.545 Diseret Settlement Rec	\$ 208	\$ 4	\$ 49	\$ 14	\$ 31	\$ 97	\$ 12	\$ 1	\$ 0
1901000	ACCU DEF INC TAX	DTA - BETC CREDIT CARRYFORWARD	\$ 5,176	\$ 81	\$ 1,325	\$ 426	\$ 792	\$ 2,241	\$ 292	\$ 19	\$ 0
1901000	ACCU DEF INC TAX	FAS109 DEF TAX ASS	\$ 120,524	\$ 144	\$ 1,238	\$ (420)	\$ 21,265	\$ 62,591	\$ 8,261	\$ 457	\$ 26,986
1901090	AC DEF TAX-ACCL AM	DTL 105.128 Accel Depr. Pollution Cntrl F	\$ 248,401	\$ (3,896)	\$ (63,572)	\$ (20,440)	\$ (38,032)	\$ (107,546)	\$ (14,013)	\$ (902)	\$ 0
2810000	AC DEF INC TAX-PROPT	DTL 105.143,165 Basis Diff - Intangibles	\$ (1,337)	\$ (27)	\$ (314)	\$ (89)	\$ (201)	\$ (623)	\$ (80)	\$ (4)	\$ 0
2820000	AC DEF TAX-UTILITY	ADIT - DEVELOPMENT 30% AMORT	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
2821000	AC DEF TAX-UTILITY	ACCU DEFERRED INC TAX - ADRLF	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
2821000	AC DEF TAX-UTILITY	ADIT - FEDERAL - PROPERTY, PLANT & EQUIP	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
2821000	AC DEF TAX-UTILITY	ACCU DEFERRED INC TAX - METHD	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
2821000	AC DEF TAX-UTILITY	CHOLLA TAX BENEFITS AMORT	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
2821000	AC DEF TAX-UTILITY	CHOLLA CONTRACT DISCOUNT AMORT	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
2821000	AC DEF TAX-UTILITY	PHI - DEPRECIATION (TAX)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
2821000	AC DEF TAX-UTILITY	PHI - DEPRECIATION (BOOK)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
2821000	AC DEF TAX-UTILITY	DTA 415.933 RL Contra-Carbon Decom-1D	\$ (351)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (351)	\$ 0	\$ 0
2821000	AC DEF TAX-UTILITY	DTA 415.934 RL Contra-Carbon Decom-UT	\$ (2,473)	\$ 0	\$ 0	\$ 0	\$ 0	\$ (2,473)	\$ 0	\$ 0	\$ 0
2821000	AC DEF TAX-UTILITY	DTA 415.935 RL Contra-Carbon Decom-WY	\$ (871)	\$ 0	\$ 0	\$ 0	\$ (871)	\$ 0	\$ 0	\$ 0	\$ 0
2821000	AC DEF TAX-UTILITY	DTL 105.471 UT-Klamath Relicensing	\$ 13,399	\$ 0	\$ 0	\$ 0	\$ (871)	\$ 0	\$ 0	\$ 0	\$ 0
2821000	AC DEF TAX-UTILITY	DTL PRKE Powertax	\$ (3,853,789)	\$ (83,537)	\$ (1,026,459)	\$ (227,553)	\$ (544,227)	\$ (1,677,466)	\$ (216,592)	\$ (11,158)	\$ 0



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

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
2831000	AC DEF TAX-UTILITY	DTL Safe Harbor Lease Cholla	\$ (3,246)	\$ 0	\$ 0	\$ 0	\$ (748)	\$ (2,198)	\$ (283)	\$ (18)	\$ 0
2832000	AC DEF TAX-UTILITY	DTL 110.200 TAX PERCENTAGE DEPLETION	\$ (1,144)	\$ 0	\$ 0	\$ 0	\$ (290)	\$ (740)	\$ (108)	\$ (6)	\$ 0
2832000	AC DEF TAX-UTILITY	DTL 110.100 BOOK DEPLETION	\$ (4,148)	\$ 0	\$ 0	\$ 0	\$ (1,053)	\$ (2,683)	\$ (390)	\$ (22)	\$ 0
2832000	AC DEF TAX-UTILITY	DTL 610.100M Abort	\$ 202	\$ 48	\$ 13	\$ 30	\$ 0	\$ 94	\$ 12	\$ 0	\$ 0
2832000	AC DEF TAX-UTILITY	DTL 110.205 SPC tax depletion	\$ 322	\$ 0	\$ 0	\$ 62	\$ 0	\$ 208	\$ 30	\$ 0	\$ 0
2832000	AC DEF TAX-UTILITY	DTL 425.310 Hydro Relicensing Obligation	\$ (8,244)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (8,244)
2831000 Total			\$ (3,860,343)	\$ (83,533)	\$ (1,026,411)	\$ (227,539)	\$ (547,078)	\$ (1,685,277)	\$ (217,681)	\$ (11,201)	\$ 5,155
2831000	AC DEF IN TX UTIL	DTL 430.117 Reg Asset Current - DSM	\$ (6,717)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (6,717)
2831000	AC DEF IN TX UTIL	DTL 415.869 RA CA Der NPC - Current	\$ (1,433)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (1,433)
2831000	AC DEF IN TX UTIL	DTL 435.104 RA-OR Asset Sale Gain 68-C	\$ (60)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (60)
2831000	AC DEF IN TX UTIL	DTL 415.886 RA ID Der NPC - Current	\$ (7,153)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (7,153)
2831000	AC DEF IN TX UTIL	DTL 415.888 RA UT Der NPC - Current	\$ (15,460)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (15,460)
2831000	AC DEF IN TX UTIL	DTL 415.901 RA WY Der NPC - Current	\$ (8,532)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (8,532)
2831000	AC DEF IN TX UTIL	DTL 415.905 RA OR RECS in Rate - Current	\$ (5)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (5)
2831000	AC DEF IN TX UTIL	DTL 415.902 RA UT RECS in Rate - Current	\$ (2,651)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (2,651)
2831000	AC DEF IN TX UTIL	DTL 415.903 RA WA RECS in Rate - Current	\$ (443)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (443)
2831000	AC DEF IN TX UTIL	DTL 415.904 RA WY RECS in Rate - Current	\$ (996)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (996)
2831000	AC DEF IN TX UTIL	DTL 415.908 RA OR Solar Feed-in Tariff - C	\$ (1,386)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (1,386)
2831000	AC DEF IN TX UTIL	DTL 425.102 RA CA GHG Reg Asses - C	\$ (2,087)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (2,087)
2831000	AC DEF IN TX UTIL	DTL 425.103 RA Other Reg Asses - C	\$ (1,282)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (1,282)
2831000	AC DEF IN TX UTIL	DTL 205.100 Coal Pile Inventory Adjust	\$ (2,470)	\$ 0	\$ 0	\$ 0	\$ (627)	\$ (1,598)	\$ (232)	\$ (13)	\$ 0
2831000	AC DEF IN TX UTIL	DTL 505.125 Accrued Royalties	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ 0
2831000	AC DEF IN TX UTIL	DTL 705.240 RA-AR Rate Energy Prgm CA	\$ (16)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (16)
2831000	AC DEF IN TX UTIL	DTL 210.100 Prepaid Reg Fees - OR PUC	\$ (725)	\$ 0	\$ (725)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
2831000	AC DEF IN TX UTIL	DTL 210.120 Prepaid Reg Fees - UT PUC	\$ (1,100)	\$ 0	\$ 0	\$ 0	\$ 0	\$ (1,100)	\$ 0	\$ 0	\$ 0
2831000	AC DEF IN TX UTIL	DTL 210.140 Prepaid Reg Fees - ID PUC	\$ (99)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (99)	\$ 0	\$ 0
2831000	AC DEF IN TX UTIL	DTL 210.140 Prepaid Reg Fees - WY PUC	\$ (46)	\$ 0	\$ 0	\$ 0	\$ (46)	\$ 0	\$ 0	\$ 0	\$ 0
2831000	AC DEF IN TX UTIL	DTL 210.180 Prepaid Membership Fees	\$ (1,709)	\$ (34)	\$ (402)	\$ (114)	\$ (257)	\$ (796)	\$ (102)	\$ (5)	\$ 0
2831000	AC DEF IN TX UTIL	DTL 210.200 Prepaid Property Taxes	\$ (8,350)	\$ (166)	\$ (1,962)	\$ (556)	\$ (1,255)	\$ (3,890)	\$ (497)	\$ (24)	\$ 0
2831000	AC DEF IN TX UTIL	DTL 210.185 Paid Aircraft Maintenance	\$ (10)	\$ 0	\$ (3)	\$ (1)	\$ (2)	\$ (4)	\$ (1)	\$ (0)	\$ 0
2831000	AC DEF IN TX UTIL	DTL 415.585 RA OR Sdn 203 BlankCapSolar	\$ (5)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (5)
2831000	AC DEF IN TX UTIL	DTL 210.180 Prepaid Water Rights	\$ (247)	\$ (4)	\$ (63)	\$ (20)	\$ (38)	\$ (107)	\$ (14)	\$ (1)	\$ 0
2831000	AC DEF IN TX UTIL	DTL 320.291 Prepaid BEW 57 PensionCont	\$ (1,177)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (1,177)
2831000	AC DEF IN TX UTIL	DTL 210.195 Prepaid Surety Bond Costs	\$ (594)	\$ (1)	\$ (13)	\$ (4)	\$ (8)	\$ (25)	\$ (3)	\$ (0)	\$ 0
2831000	AC DEF IN TX UTIL	ADIT MISC. CONTRACTS/DEPOSITS	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ 0
2831000	AC DEF IN TX UTIL	ADIT MISC. DEF. CREDITS	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ 0
2831000	AC DEF IN TX UTIL	ADIT OTHER H-1 LINE 8 DIFFS - STATE	\$ (0)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
2831000	AC DEF IN TX UTIL	ACCOM DIT - FAS166	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ 0
2831000	AC DEF IN TX UTIL	ADIT REGULATORY ASSET 186.2 - FED	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
2831000	AC DEF IN TX UTIL	ACCOM DIT - COAL PILE INVENTORY	\$ (618)	\$ (618)	\$ 0	\$ 0	\$ 157	\$ 400	\$ 58	\$ 3	\$ 0
2831000	AC DEF IN TX UTIL	ACCOM DIT - CAL & OREGON PROP TAX-STATE	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
2831000	AC DEF IN TX UTIL	DIT - POST MERGER DEBT LOST	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ 0
2831000	AC DEF IN TX UTIL	ACCOM DIT - WEATHERIZATION	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ 0
2831000	AC DEF IN TX UTIL	ADIT - PREPAID TAXES	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ 0
2831000	AC DEF IN TX UTIL	ADIT - TRUST INC + EXP	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ 0
2831000	AC DEF IN TX UTIL	ADIT - ENVIRONMENTAL CLEANUP	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
2831000	AC DEF IN TX UTIL	ADIT - EXTRACTION TAX	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
2831000	AC DEF IN TX UTIL	ADIT - EXTRACTION TAX - STATE	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
2831000	AC DEF IN TX UTIL	ADIT - POLLUTION CONTROL	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ 0
2831000	AC DEF IN TX UTIL	ADIT - POLLUTION CONTROL - STATE	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
2831000	AC DEF IN TX UTIL	RRI - BSIP-SAP WRITE-OFF	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ 0
2831000	AC DEF IN TX UTIL	PHI - MISC	\$ (13,951)	\$ (637)	\$ (10,064)	\$ (3,171)	\$ (20)	\$ (51)	\$ (7)	\$ (0)	\$ 0
2831000	AC DEF IN TX UTIL	GCC - BONUS LIABILITY	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
2831000	AC DEF IN TX UTIL	DTL 415.701 CA Deferred Intervenor Fund	\$ (15)	\$ (15)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
2831000	AC DEF IN TX UTIL	DTL 415.702 Reg Asset-Lake Slide Lta. Dam	\$ (940)	\$ 0	\$ 0	\$ (340)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
2831000	AC DEF IN TX UTIL	DTL 430.110 REG ASSET REGLASS	\$ 5,912	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 5,912



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

Primary Account	Secondary Account	Alloc	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
2831000	AC DEF IN TX UTIL	DTL 415-820 Contra Pension Reg Asset - MMT & UT	\$ 1,540	\$ 0	\$ 1,540	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
2831000	AC DEF IN TX UTIL	DTL 415-822 Reg Asset - Pension MMT & UT	\$ (322)	\$ 0	\$ 0	\$ 0	\$ 0	\$ (322)	\$ 0	\$ 0
2831000	AC DEF IN TX UTIL	DTL 415-824 Contra Pension Reg Asset - MMT & CA	\$ 140	\$ 140	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
2831000	AC DEF IN TX UTIL	DTL 415-827 Reg Asset - FAS 158 Post - R	\$ (293)	\$ 0	\$ (293)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
2831000	AC DEF IN TX UTIL	DTL 415-829 Reg Asset - Post - Ret MMT - U	\$ (317)	\$ 0	\$ (317)	\$ 0	\$ 0	\$ (317)	\$ 0	\$ 0
2831000	AC DEF IN TX UTIL	DTL 415-831 Reg Asset - Post - Ret MMT - C	\$ (277)	\$ 0	\$ (277)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
2831000	AC DEF IN TX UTIL	DTL 415-831 Environmental Clean-up Acct	\$ 522	\$ 0	\$ 522	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
2831000	AC DEF IN TX UTIL	DTL 415-874 Deferred Net Power Costs-WY	\$ (1,507)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (1,507)
2831000	AC DEF IN TX UTIL	DTL 415-892 Deferred Net Power Costs - I	\$ (2,793)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (2,793)
2831000	AC DEF IN TX UTIL	DTL 415-703 Goshute Hills Liquidation Exp	\$ (153)	\$ 0	\$ 0	\$ (153)	\$ 0	\$ 0	\$ 0	\$ 0
2831000	AC DEF IN TX UTIL	DTL 415-877 RA Pref Stock Redemption - WA	\$ (13)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (13)
2831000	AC DEF IN TX UTIL	DTL 430-100 Weatherization	\$ (6,050)	\$ (120)	\$ (1,422)	\$ (403)	\$ (909)	\$ (2,818)	\$ (360)	\$ (17)
2831000	AC DEF IN TX UTIL	DTL 415-300 Environmental Clean-up Acct	\$ (15,615)	\$ (311)	\$ (3,670)	\$ (1,039)	\$ (2,347)	\$ (7,274)	\$ (930)	\$ (45)
2831000	AC DEF IN TX UTIL	DTL 415-500 Cholla Pit Transact Costs-AP	\$ (1,000)	\$ 0	\$ 0	\$ (253)	\$ (745)	\$ (96)	\$ (6)	\$ 0
2831000	AC DEF IN TX UTIL	DTL 415-510 WA Disallowed Constr 3-Wr	\$ (120)	\$ 0	\$ (120)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
2831000	AC DEF IN TX UTIL	DTL 415-680 Deferred Intervenor Funding	\$ (417)	\$ 0	\$ (417)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
2831000	AC DEF IN TX UTIL	DTL 425-100 IDAHO DEFERRED REGULATORY EX	\$ (15)	\$ 0	\$ 0	\$ 0	\$ 0	\$ (15)	\$ (3)	\$ 0
2831000	AC DEF IN TX UTIL	DTL 425-250 TGS Buyout	\$ (30)	\$ 0	\$ 0	\$ (7)	\$ (20)	\$ (3)	\$ (0)	\$ 0
2831000	AC DEF IN TX UTIL	DTL 425-280 Joseph Settlement	\$ (161)	\$ (7)	\$ (117)	\$ (36)	\$ 0	\$ 0	\$ 0	\$ 0
2831000	AC DEF IN TX UTIL	DTL 425-360 Hermiston Swap	\$ (1,006)	\$ (62)	\$ (1,027)	\$ (317)	\$ 0	\$ 0	\$ 0	\$ 0
2831000	AC DEF IN TX UTIL	DTL 740-100 Post Marger Loss-Recd Debt	\$ (2,726)	\$ (48)	\$ (571)	\$ (163)	\$ (426)	\$ (167)	\$ (8)	\$ 0
2831000	AC DEF IN TX UTIL	DTL 425-310 Hydro Reclamation Obligation	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
2831000	AC DEF IN TX UTIL	DTL 415-896 WA - Chetalle Plant Rev Req	\$ (1,139)	\$ 0	\$ (1,139)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
2831000	AC DEF IN TX UTIL	DTL 120-205 TRAPPER MPE-EQUITY EARNINGS	\$ (1,578)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (1,578)
2831000	AC DEF IN TX UTIL	DTL 415-850 Unrec P/L	\$ (934)	\$ (41)	\$ (682)	\$ (211)	\$ 0	\$ 0	\$ 0	\$ 0
2831000	AC DEF IN TX UTIL	DTL 415-870 Def CA	\$ (1,252)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (1,252)
2831000	AC DEF IN TX UTIL	DTL 415-880 Def UT	\$ 24	\$ 0	\$ 0	\$ 0	\$ 0	\$ 24	\$ 0	\$ 0
2831000	AC DEF IN TX UTIL	DTL 415-410 RA Energy West Mining	\$ (47,375)	\$ 0	\$ 0	\$ (12,028)	\$ (30,642)	\$ (4,438)	\$ (247)	\$ 0
2831000	AC DEF IN TX UTIL	DTL 415-411 ContraRA DeerCreekAband CA	\$ 31	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
2831000	AC DEF IN TX UTIL	DTL 415-412 ContraRA DeerCreekAband ID	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
2831000	AC DEF IN TX UTIL	DTL 415-413 ContraRA DeerCreekAband OR	\$ 49	\$ 0	\$ 49	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
2831000	AC DEF IN TX UTIL	DTL 415-414 ContraRA DeerCreekAband UT	\$ 15	\$ 0	\$ 15	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
2831000	AC DEF IN TX UTIL	DTL 415-416 ContraRA DeerCreekAband WY	\$ 6	\$ 0	\$ 6	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
2831000	AC DEF IN TX UTIL	DTL 320-281 RA Post-Ret Settlement Loss	\$ 17,653	\$ 0	\$ 0	\$ 4,482	\$ 0	\$ 11,418	\$ 1,661	\$ 92
2831000	AC DEF IN TX UTIL	DTL 415-424 ContraRA DeerCreekAband CAEE	\$ 6,350	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
2831000	AC DEF IN TX UTIL	DTL 415-425 Contra RA UMWA Pension	\$ 65	\$ 0	\$ 0	\$ 0	\$ 1,642	\$ 4,107	\$ 597	\$ 33
2831000	AC DEF IN TX UTIL	DTL 415-417 Contra RA UMWA Pension CA	\$ 28	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 65
2831000	AC DEF IN TX UTIL	DTL 415-545 Reg Asset - WA Merwin Project	\$ (94)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 28
2831000	AC DEF IN TX UTIL	DTL 415-676 RA Pref Stock Redemption-WY	\$ (52)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (52)
2831000	AC DEF IN TX UTIL	DTL 415-857 Reg Asset - ID-Def Overburden	\$ (108)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (108)
2831000	AC DEF IN TX UTIL	DTL 415-852 Powderdale Decom Cost Amort-1	\$ (59)	\$ 0	\$ 0	\$ 0	\$ 0	\$ (59)	\$ 0	\$ 0
2831000	AC DEF IN TX UTIL	DTL 415-854 Powderdale Decom Cost Amort-W	\$ (288)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
2831000	AC DEF IN TX UTIL	DTL 415-858 Reg Asset - WY-Def Overburden	\$ (433)	\$ 0	\$ 0	\$ (288)	\$ 0	\$ 0	\$ 0	\$ 0
2831000	AC DEF IN TX UTIL	DTL 720-842 RA Tax Adj on PR Benefit-T	\$ (8)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (8)
2831000	AC DEF IN TX UTIL	DTL 720-843 RA Tax Adj on PR Benefit-OR	\$ (1,022)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (1,022)
2831000	AC DEF IN TX UTIL	DTL 720-844 RA Tax Adj on PR Benefit-UT	\$ (49)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (49)
2831000	AC DEF IN TX UTIL	DTL 720-846 RA Tax Adj on PR Benefit-WY	\$ (23)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (23)
2831000	AC DEF IN TX UTIL	DTL 415-406 RA Utah ECAH	\$ (1,250)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (1,250)
2831000	AC DEF IN TX UTIL	DTL 415-888 Deferred Coal Cost Naughton	\$ (1,045)	\$ 0	\$ 0	\$ (265)	\$ (676)	\$ (98)	\$ (5)	\$ 0
2831000	AC DEF IN TX UTIL	DTL 415-705 RA # Tax Rev Reg Adj - WY	\$ (8)	\$ 0	\$ 0	\$ (8)	\$ 0	\$ 0	\$ 0	\$ 0
2831000	AC DEF IN TX UTIL	DTL 415-867 Reg Asset - CA Solar Feed-in	\$ 27	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 27
2831000	AC DEF IN TX UTIL	DTL 415-881 Def of Excess RECS UT	\$ (4,555)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (4,555)
2831000	AC DEF IN TX UTIL	DTL 415-882 Def of Excess RECS WA	\$ (1,421)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (1,421)
2831000	AC DEF IN TX UTIL	DTL 415-883 Def of Excess RECS WY	\$ 123	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 123
2831000	AC DEF IN TX UTIL	DTL 415-875 Def Net Power Cost - UT	\$ (7,614)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (7,614)



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

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
2831000	AC DEF IN TX UTIL	OTHER	\$ (11,068)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (11,068)
2831000	AC DEF IN TX UTIL	UT	\$ (252)	\$ 0	\$ 0	\$ 0	\$ 0	\$ (252)	\$ 0	\$ 0	\$ 0
2831000	AC DEF IN TX UTIL	WYP	\$ (41)	\$ 0	\$ 0	\$ 0	\$ (41)	\$ 0	\$ 0	\$ 0	\$ 0
2831000	AC DEF IN TX UTIL	OTHER	\$ 114	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 114
2831000	AC DEF IN TX UTIL	WYP	\$ (179)	\$ 0	\$ 0	\$ 0	\$ (179)	\$ 0	\$ 0	\$ 0	\$ 0
2831000	AC DEF IN TX UTIL	DR	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
2831000	AC DEF IN TX UTIL	OTHER	\$ (33)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (33)
2831000	AC DEF IN TX UTIL	OTHER	\$ (155)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (155)
2831000	AC DEF IN TX UTIL	WA	\$ 52	\$ 0	\$ (52)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
2831000	AC DEF IN TX UTIL	IDU	\$ 32	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 32	\$ 0	\$ 0
2831000	AC DEF IN TX UTIL	OR	\$ 53	\$ 0	\$ 53	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
2831000	AC DEF IN TX UTIL	OTHER	\$ (509)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (509)
2831000	AC DEF IN TX UTIL	UT	\$ (10)	\$ 0	\$ 0	\$ 0	\$ 0	\$ (10)	\$ 0	\$ 0	\$ 0
2831000	AC DEF IN TX UTIL	WYP	\$ (26)	\$ 0	\$ 0	\$ 0	\$ (26)	\$ 0	\$ 0	\$ 0	\$ 0
2831000	AC DEF IN TX UTIL	OTHER	\$ 128	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 128
2831000	AC DEF IN TX UTIL	OTHER	\$ 114	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 114
2831000	AC DEF IN TX UTIL	OTHER	\$ (28)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (28)
2831000	AC DEF IN TX UTIL	OTHER	\$ 5	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 5
2831000	AC DEF IN TX UTIL	OTHER	\$ (19)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (19)
2831000	AC DEF IN TX UTIL	IDU	\$ (604)	\$ 0	\$ 0	\$ 0	\$ 0	\$ (604)	\$ 0	\$ 0	\$ 0
2831000	AC DEF IN TX UTIL	UT	\$ (783)	\$ 0	\$ 0	\$ 0	\$ 0	\$ (783)	\$ 0	\$ 0	\$ 0
2831000	AC DEF IN TX UTIL	WYP	\$ (2,405)	\$ 0	\$ 0	\$ 0	\$ (2,405)	\$ 0	\$ 0	\$ 0	\$ 0
2831000	AC DEF IN TX UTIL	IDU	\$ (779)	\$ 0	\$ 0	\$ 0	\$ 0	\$ (779)	\$ 0	\$ 0	\$ 0
2831000	AC DEF IN TX UTIL	UT	\$ (5,451)	\$ 0	\$ 0	\$ 0	\$ 0	\$ (5,451)	\$ 0	\$ 0	\$ 0
2831000	AC DEF IN TX UTIL	WYP	\$ (1,930)	\$ 0	\$ 0	\$ 0	\$ (1,930)	\$ 0	\$ 0	\$ 0	\$ 0
2831000	AC DEF IN TX UTIL	IDU	\$ (8)	\$ 0	\$ 0	\$ 0	\$ 0	\$ (8)	\$ 0	\$ 0	\$ 0
2831000	AC DEF IN TX UTIL	UT	\$ (53)	\$ 0	\$ 0	\$ 0	\$ 0	\$ (53)	\$ 0	\$ 0	\$ 0
2831000	AC DEF IN TX UTIL	WYP	\$ (19)	\$ 0	\$ 0	\$ 0	\$ (19)	\$ 0	\$ 0	\$ 0	\$ 0
2831000	AC DEF IN TX UTIL	OTHER	\$ (251)	\$ 0	\$ 0	\$ 0	\$ 0	\$ (251)	\$ 0	\$ 0	\$ (251)
2831000	AC DEF IN TX UTIL	OTHER	\$ (0)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (0)
2831000 Total			\$ (4,161,247)	\$ (89,232)	\$ (1,108,848)	\$ (6,824)	\$ (17,623)	\$ (42,316)	\$ (229,694)	\$ (6,182)	\$ (77,537)
Grand Total			\$ (4,161,247)	\$ (89,232)	\$ (1,108,848)	\$ (6,824)	\$ (17,623)	\$ (42,316)	\$ (229,694)	\$ (6,182)	\$ (77,537)



Investment Tax Credit Balance (Actuals)
 Average of Monthly Averages Ending - June 2015
 Allocation Method - Factor West Control Area
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
2551000	ACC-DEF ITC - FED	ITC84	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
2551000	ACC-DEF ITC - FED	ITC85	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
2551000	ACC-DEF ITC - FED	ITC85	\$ (41)	\$ (2)	\$ (28)	\$ (6)	\$ (5)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
2551000	ACC-DEF ITC - FED	ITC86	\$ (247)	\$ (12)	\$ (159)	\$ (32)	\$ (38)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
2551000	ACC-DEF ITC - FED	ITC88	\$ (74)	\$ (3)	\$ (45)	\$ (11)	\$ (12)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
2551000	ACC-DEF ITC - FED	ITC89	\$ (192)	\$ (9)	\$ (108)	\$ (29)	\$ (40)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
2551000	ACC-DEF ITC - FED	ITC90	\$ (172)	\$ (3)	\$ (27)	\$ (7)	\$ (30)	\$ (81)	\$ (24)	\$ (0)	\$ (0)
2551000	ACC-DEF ITC - FED	SG	\$ (161)	\$ (3)	\$ (41)	\$ (13)	\$ (25)	\$ (70)	\$ (9)	\$ (1)	\$ (0)
2551000	ACC-DEF ITC - FED	SG	\$ (108)	\$ (2)	\$ (28)	\$ (9)	\$ (17)	\$ (47)	\$ (6)	\$ (0)	\$ (0)
Overall Result			\$ (995)	\$ (33)	\$ (437)	\$ (107)	\$ (166)	\$ (197)	\$ (39)	\$ (1)	\$ (0)



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

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
2520000	CUST ADV CONSTRUCT	CN	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
2520000	CUST ADV CONSTRUCT	CA	\$ (9)	\$ (9)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
2520000	CUST ADV CONSTRUCT	CAGE	\$ (15,811)	\$ (0)	\$ (0)	\$ (0)	\$ (3,642)	\$ (10,706)	\$ (1,375)	\$ (87)	\$ (0)
2520000	CUST ADV CONSTRUCT	IDU	\$ (5)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (5)	\$ (0)	\$ (0)
2520000	CUST ADV CONSTRUCT	OR	\$ (1,142)	\$ (0)	\$ (1,142)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
2520000	CUST ADV CONSTRUCT	SG	\$ (19)	\$ (0)	\$ (5)	\$ (2)	\$ (3)	\$ (8)	\$ (1)	\$ (0)	\$ (0)
2520000	CUST ADV CONSTRUCT	UT	\$ (1,394)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (1,394)	\$ (0)	\$ (0)	\$ (0)
2520000	CUST ADV CONSTRUCT	WA	\$ (1)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
2520000	CUST ADV CONSTRUCT	WYP	\$ (21)	\$ (0)	\$ (0)	\$ (0)	\$ (21)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
2520000	CUST ADV CONSTRUCT	WYU	\$ 235	\$ (0)	\$ (0)	\$ (0)	\$ 235	\$ (0)	\$ (0)	\$ (0)	\$ (0)
2520000	CUST ADV CONSTRUCT	CAGE	\$ (578)	\$ (0)	\$ (0)	\$ (0)	\$ (133)	\$ (391)	\$ (50)	\$ (3)	\$ (0)
2520000	CUST ADV CONSTRUCT	285460	\$ (11,038)	\$ (0)	\$ (0)	\$ (0)	\$ (2,542)	\$ (7,474)	\$ (961)	\$ (61)	\$ (0)
2520000	CUST ADV CONSTRUCT	285460	\$ 342	\$ 5	\$ 87	\$ 28	\$ 52	\$ 148	\$ 19	\$ 1	\$ (0)
2520000 Total			\$ (29,442)	\$ (4)	\$ (1,059)	\$ 25	\$ (6,054)	\$ (19,826)	\$ (2,374)	\$ (150)	\$ (0)
2521000	CUST ADV CONST-UPL	CN	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
2521000 Total			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
2521100	CUS ADV CONT REFUD	CN	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
2521100 Total			\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
2523990	CUST ADV-REFD-CSS	CN	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
2523990 Total			\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
Grand Total			\$ (29,442)	\$ (4)	\$ (1,059)	\$ 25	\$ (6,054)	\$ (19,826)	\$ (2,374)	\$ (150)	\$ (0)

