



e-FILING REPORT COVER SHEET

COMPANY NAME: Pacific Power

DOES REPORT CONTAIN CONFIDENTIAL INFORMATION? No Yes If yes, submit a redacted public version (or a cover letter) by email. Submit the confidential information as directed in OAR 860-001-0070 or the terms of an applicable protective order.

Select report type: RE (Electric) RG (Gas) RW (Water) RT (Telecommunications)
 RO (Other, for example, industry safety information)

Did you previously file a similar report? No Yes, report docket number: RE 56

Report is required by: OAR OAR 860-027-0070(1)

Statute

Order

Note: A one-time submission required by an order is a compliance filing and not a report (file compliance in the applicable docket)

Other

(For example, federal regulations, or requested by Staff)

Is this report associated with a specific docket/case? No Yes, docket number: RE 56

List Key Words for this report. We use these to improve search results.

Results of Operations for period ended December 31, 2017

Send the completed Cover Sheet and the Report in an email addressed to PUC.FilingCenter@state.or.us

Send confidential information, voluminous reports, or energy utility Results of Operations Reports to PUC Filing Center, PO Box 1088, Salem, OR 97308-1088 or by delivery service to 201 High Street SE Suite 100, Salem, OR 97301.

April 30, 2018

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

Public Utility Commission of Oregon
201 High Street SE, Suite 100
Salem, OR 97301-3398

Attn: Filing Center

Re: RE 56 – Results of Operations for period ended December 2017

PacifiCorp d/b/a Pacific Power encloses for filing one copy of its December 31, 2017 annual results of operations report in compliance with OAR 860-027-0070(1). This report summarizes the actual and normalized results of operations for the 12 months ended December 31, 2017, as assigned and allocated to Oregon electric utility operations based on recorded costs allocated using the 2017 Protocol inter-jurisdictional allocation methodology.

It is respectfully requested that all data requests regarding this matter be addressed to:

By E-mail (preferred): datarequest@pacificorp.com

By regular mail: Data Request Response Center
PacifiCorp
825 NE Multnomah, Suite 2000
Portland, OR 97232

For informal inquiries, please contact me at (503) 813-6583.

Sincerely,



Natasha Siores
Manager, Regulatory Affairs

Enclosures

cc: AWEC
CUB



Oregon Jurisdiction
RESULTS OF OPERATIONS

For Period Ended
December 31, 2017

1. SUMMARY

PACIFICORP
State of Oregon
Actual, Adjusted & Normalized Results of Operations - 2017 Protocol
Results of Operations December 2017

	(1) Unadjusted Results	(2) Type 1 Adjustments	(3) Total Adjusted Actual Results	(4) Type 2 Adjustments	(5) Total Annualized Actual Results	(6) Type 3 Adjustments	(7) Total Normalized Results
1 Operating Revenues:							
2 General Business Revenues	1,317,990,019	(25,335,214)	1,292,654,805	-	1,292,654,805	2,151,823	1,294,806,628
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	54,444,625	-	54,444,625	-	54,444,625	76,659,369	131,103,994
5 Other Operating Revenues	44,070,193	(1,331,153)	42,739,040	248,794	42,987,834	(2,610,940)	40,376,894
6 Total Operating Revenues	1,416,504,836	(26,666,366)	1,389,838,470	248,794	1,390,087,264	76,200,252	1,466,287,516
7							
8 Operating Expenses:							
9 Steam Production	277,917,929	(4,404,139)	273,513,789	66,384	273,580,173	5,947,393	279,527,566
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	11,015,878	-	11,015,878	12,449	11,028,327	27,507	11,055,834
12 Other Power Supply	228,552,328	9,493,508	238,045,836	25,165	238,071,001	60,582,059	298,653,060
13 Transmission	52,766,002	-	52,766,002	19,640	52,785,642	1,167,972	53,953,613
14 Distribution	61,234,017	(313)	61,233,704	87,257	61,320,962	192,794	61,513,756
15 Customer Accounting	32,690,421	(11,605)	32,678,816	39,645	32,718,462	(16,704)	32,701,757
16 Customer Service	3,539,516	(96,858)	3,442,658	5,952	3,448,610	13,150	3,461,760
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	40,997,909	2,613,177	43,611,086	33,082	43,644,168	7,438	43,651,606
xx							
19 Total O&M Expenses	708,713,999	7,593,770	716,307,769	289,575	716,597,343	67,921,609	784,518,952
xx							
20 Depreciation	194,125,697	22,601,645	216,727,342	1,391,397	218,118,739	985,758	219,104,498
21 Amortization	12,408,081	2,403,245	14,811,326	409,730	15,221,056	13,685	15,234,741
22 Taxes Other Than Income	75,947,102	-	75,947,102	-	75,947,102	649,773	76,596,875
23 Income Taxes - Federal	76,745,958	(4,741,939)	72,004,020	(453,721)	71,550,299	(12,892,209)	58,658,090
24 Income Taxes - State	12,370,677	(2,585,801)	9,784,876	(61,653)	9,723,223	(1,751,837)	7,971,386
25 Income Taxes - Def Net	21,019,747	3,657,409	24,677,156	(683,546)	23,993,610	16,729,981	40,723,591
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	(46,439)	47,684	1,245	-	1,245	(21)	1,224
xx							
28 Total Operating Expenses:	1,101,284,823	28,976,013	1,130,260,837	891,782	1,131,152,619	71,656,739	1,202,809,357
29							
30 Operating Rev For Return:	315,220,013	(55,642,379)	259,577,633	(642,988)	258,934,645	4,543,513	263,478,159
31							
32 Rate Base:							
33 Electric Plant In Service	7,343,325,727	(12,956,252)	7,330,369,475	53,094,547	7,383,464,022	33,720,982	7,417,185,004
34 Plant Held for Future Use	7,729,848	(7,729,848)	-	-	-	-	-
35 Misc Deferred Debits	208,299,945	(144,428,931)	63,871,014	-	63,871,014	2,741,459	66,612,473
36 Elec Plant Acq Adj	6,662,400	-	6,662,400	-	6,662,400	(616,172)	6,046,228
37 Pensions	-	-	-	-	-	-	-
38 Prepayments	10,232,374	-	10,232,374	-	10,232,374	-	10,232,374
39 Fuel Stock	51,450,706	-	51,450,706	-	51,450,706	(2,229,397)	49,221,309
40 Material & Supplies	66,773,532	-	66,773,532	-	66,773,532	-	66,773,532
41 Working Capital	12,882,065	2,515	12,884,579	(2,134)	12,882,445	454,150	13,336,595
42 Weatherization Loans	(1,276)	-	(1,276)	-	(1,276)	-	(1,276)
43 Misc Rate Base	-	-	-	-	-	-	-
xx							
44 Total Electric Plant:	7,707,355,321	(165,112,517)	7,542,242,804	53,092,413	7,595,335,217	34,071,022	7,629,406,239
45							
46 Rate Base Deductions:							
47 Accum Prov For Deprec	(2,661,498,413)	(134,773,169)	(2,796,271,581)	(1,391,397)	(2,797,662,978)	(460,619)	(2,798,123,597)
48 Accum Prov For Amort	(159,988,390)	-	(159,988,390)	(409,730)	(160,398,120)	(3,968)	(160,402,088)
49 Accum Def Income Tax	(1,197,485,552)	36,821,908	(1,160,663,643)	341,772	(1,160,321,871)	10,808,085	(1,149,513,786)
50 Unamortized ITC	(105,460)	-	(105,460)	-	(105,460)	-	(105,460)
51 Customer Adv For Const	(9,941,371)	2,081,631	(7,859,740)	-	(7,859,740)	-	(7,859,740)
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Misc Rate Base Deductions	(117,110,360)	66,754,120	(50,356,239)	-	(50,356,239)	(71)	(50,356,310)
54							
55 Total Rate Base Deductions	(4,146,129,546)	(29,115,509)	(4,175,245,055)	(1,459,355)	(4,176,704,409)	10,343,427	(4,166,360,982)
56							
57 Total Rate Base:	3,561,225,775	(194,228,026)	3,366,997,749	51,633,058	3,418,630,807	44,414,449	3,463,045,257
58							
59 Return on Rate Base	8.851%		7.709%		7.574%		7.608%
xx							
60 Return on Equity	12.233%	-2.218%	10.016%	-0.263%	9.753%	0.066%	9.819%
61							
62 TAX CALCULATION:							
63 Operating Revenue	425,356,395	(59,312,710)	366,043,685	(1,841,908)	364,201,778	6,629,448	370,831,226
64 Other Deductions	-	-	-	-	-	-	-
65 Interest (AFUDC)	(5,174,389)	(2,309,119)	(7,483,509)	-	(7,483,509)	-	(7,483,509)
66 Interest	95,404,616	(9,508,758)	85,895,858	1,317,217	87,213,074	1,133,062	88,346,136
67 Schedule "M" Additions	260,575,575	(7,907,067)	252,668,508	1,801,127	254,469,635	862,032	255,331,666
68 Schedule "M" Deductions	323,219,867	1,554,070	324,773,937	-	324,773,937	44,945,137	369,719,074
69 Income Before Tax	272,481,877	(56,955,969)	215,525,907	(1,357,998)	214,167,909	(38,586,719)	175,581,190
70							
71 State Income Taxes	12,370,677	(2,585,801)	9,784,876	(61,653)	9,723,223	(1,751,837)	7,971,386
72 Taxable Income	260,111,199	(54,370,168)	205,741,031	(1,296,345)	204,444,686	(36,834,882)	167,609,804
73							
58 Federal Income Taxes + Other	76,745,958	(4,741,939)	72,004,020	(453,721)	71,550,299	(12,892,209)	58,658,090

- (1) Unadjusted results do not include the impacts of accelerated Oregon Coal-Fired Steam Plant Depreciation and inclusion of Jim Bridger and Trapper Mine rate base additions which are included as Type 1 adjustments.
- (2) Type 1 adjustments involve normalization for out of period historic and unusual items that occur during the test period.
- (3) Type 2 adjustments annualize changes that occurred during the test period.
- (4) Type 3 adjustments are known and measurable items that will occur in a future period.

OREGON SUMMARY OF ADJUSTMENTS TOTAL

	Total Adjustments	Revenue Adjustments (Tab 3)	O&M Adjustments (Tab 4)	Net Power Cost Adjustments (Tab 5)	Depreciation & Amortization (Tab 6)	Tax Adjustments (Tab 7)	Misc Rate Base Adjustments (Tab 8)
1 Operating Revenues:							
2 General Business Revenues	(23,183,391)	(21,885,961)	543,394	-	-	-	(1,840,823)
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	76,659,369	-	-	76,659,369	-	-	-
5 Other Operating Revenues	(3,693,299)	(3,693,299)	-	-	-	-	-
6 Total Operating Revenues	49,782,680	(25,579,260)	543,394	76,659,369	-	-	(1,840,823)
7							
8 Operating Expenses:							
9 Steam Production	1,609,637	-	2,572,091	5,800,718	-	-	(6,763,173)
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	39,956	-	39,956	-	-	-	-
12 Other Power Supply	70,100,732	-	1,330,105	68,908,039	-	-	(137,413)
13 Transmission	1,187,612	-	63,034	1,124,577	-	-	-
14 Distribution	279,739	-	279,739	-	-	-	-
15 Customer Accounting	11,336	-	11,336	-	-	-	-
16 Customer Service & Info	(77,756)	-	(77,756)	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	2,653,697	-	2,244,861	-	-	894,328	(485,492)
19 Total O&M Expenses	75,804,953	-	6,463,368	75,833,335	-	894,328	(7,386,078)
20 Depreciation	24,978,801	-	362,024	-	27,818,133	-	(3,201,356)
21 Amortization	2,826,660	-	-	-	2,826,660	-	-
22 Taxes Other Than Income	649,773	-	(541,459)	-	-	1,191,231	-
23 Income Taxes: Federal	(18,087,868)	(8,546,301)	(1,167,053)	275,986	(10,206,967)	15,953,772	(14,397,305)
24 State	(4,399,291)	(1,161,300)	(158,583)	37,502	(1,386,957)	226,402	(1,956,355)
25 Deferred Income Taxes	19,703,844	25	-	-	(36,080)	-	19,739,900
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	47,663	(21)	47,684	-	-	-	-
28 Total Operating Expenses:	101,524,534	(9,707,598)	5,005,981	76,146,823	19,014,788	18,265,734	(7,201,194)
29							
30 Operating Rev For Return:	(51,741,854)	(15,871,662)	(4,462,588)	512,546	(19,014,788)	(18,265,734)	5,360,371
31							
32 Rate Base:							
33 Electric Plant In Service	73,859,277	-	-	-	-	-	73,859,277
34 Plant Held for Future Use	(7,729,848)	-	-	-	-	-	(7,729,848)
35 Misc Deferred Debits	(141,687,472)	-	-	-	-	-	(141,687,472)
36 Elec Plant Acq Adj	(616,172)	-	-	-	-	-	(616,172)
37 Pensions	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	(2,229,397)	-	-	-	-	-	(2,229,397)
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	454,530	-	-	-	-	-	454,530
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	(77,949,082)	-	-	-	-	-	(77,949,082)
45							
46 Deductions:							
47 Accum Prov For Deprec	(136,625,184)	-	-	-	(151,324,546)	-	14,699,362
48 Accum Prov For Amort	(413,698)	-	-	-	(413,698)	-	-
49 Accum Def Income Tax	47,971,765	27	-	-	399,817	(3,253,605)	50,825,526
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	2,081,631	-	-	-	-	-	2,081,631
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	66,754,049	(71)	-	-	-	-	66,754,120
54							
55 Total Deductions:	(20,231,437)	(44)	-	-	(151,338,427)	(3,253,605)	134,360,639
56							
57 Total Rate Base:	(98,180,518)	(44)	-	-	(151,338,427)	(3,253,605)	56,411,558
58							
59							
60 Estimated ROE impact	-2.414%	-0.866%	-0.243%	0.028%	-0.320%	-0.981%	0.020%
61							
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	(54,525,169)	(25,579,239)	(5,788,223)	826,034	(30,644,792)	(2,085,559)	8,746,611
67 Other Deductions							
68 Interest (AFUDC)	(2,309,119)	-	(2,295,204)	-	-	(13,915)	-
69 Interest	(7,058,479)	-	-	-	-	(7,058,479)	-
70 Schedule "M" Additions	(5,243,909)	-	-	-	-	-	(5,243,909)
72 Schedule "M" Deductions	46,499,207	65	-	-	(95,072)	-	46,594,214
73 Income Before Tax	(96,900,686)	(25,579,304)	(3,493,019)	826,034	(30,549,721)	4,986,835	(43,091,512)
74							
76 State Income Taxes	(4,399,291)	(1,161,300)	(158,583)	37,502	(1,386,957)	226,402	(1,956,355)
77 Taxable Income	(92,501,395)	(24,418,004)	(3,334,436)	788,532	(29,162,763)	4,760,433	(41,135,157)
78							
79 Federal Income Taxes	(18,087,868)	(8,546,301)	(1,167,053)	275,986	(10,206,967)	15,953,772	(14,397,305)

	Total Adjustments	Revenue Adjustments (Tab 3)	O&M Adjustments (Tab 4)	Net Power Cost Adjustments (Tab 5)	Depreciation & Amortization (Tab 6)	Tax Adjustments (Tab 7)	Misc Rate Base Adjustments (Tab 8)
1 Operating Revenues:							
2 General Business Revenues	(25,335,214)	(24,037,784)	543,394	-	-	-	(1,840,823)
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	(1,331,153)	(1,331,153)	-	-	-	-	-
6 Total Operating Revenues	(26,666,366)	(25,368,937)	543,394	-	-	-	(1,840,823)
7							
8 Operating Expenses:							
9 Steam Production	(4,404,139)	-	2,359,034	-	-	-	(6,763,173)
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	9,493,508	-	990,559	8,502,949	-	-	-
13 Transmission	-	-	-	-	-	-	-
14 Distribution	(313)	-	(313)	-	-	-	-
15 Customer Accounting	(11,605)	-	(11,605)	-	-	-	-
16 Customer Service & Info	(96,858)	-	(96,858)	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	2,613,177	-	2,204,341	-	-	894,328	(485,492)
19 Total O&M Expenses	7,593,770	-	5,445,158	8,502,949	-	894,328	(7,248,665)
20 Depreciation	22,601,645	-	362,024	-	25,440,977	-	(3,201,356)
21 Amortization	2,403,245	-	-	-	2,403,245	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	(4,741,939)	(8,476,015)	(1,007,765)	(2,840,920)	(9,303,033)	17,170,437	(284,641)
24 State	(2,585,801)	(1,151,750)	(136,939)	(386,034)	(1,264,128)	391,727	(38,678)
25 Deferred Income Taxes	3,657,409	-	-	-	-	-	3,657,409
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	47,684	-	47,684	-	-	-	-
28 Total Operating Expenses:	28,976,013	(9,627,765)	4,710,162	5,275,995	17,277,061	18,456,492	(7,115,931)
29							
30 Operating Rev For Return:	(55,642,379)	(15,741,172)	(4,166,768)	(5,275,995)	(17,277,061)	(18,456,492)	5,275,108
31							
32 Rate Base:							
33 Electric Plant In Service	(12,956,252)	-	-	-	-	-	(12,956,252)
34 Plant Held for Future Use	(7,729,848)	-	-	-	-	-	(7,729,848)
35 Misc Deferred Debits	(144,428,931)	-	-	-	-	-	(144,428,931)
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Pensions	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	2,515	-	-	-	-	-	2,515
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	(165,112,517)	-	-	-	-	-	(165,112,517)
45							
46 Deductions:							
47 Accum Prov For Deprec	(134,773,169)	-	-	-	(149,472,530)	-	14,699,362
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	36,821,908	-	-	-	-	(3,253,605)	40,075,514
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	2,081,631	-	-	-	-	-	2,081,631
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	66,754,120	-	-	-	-	-	66,754,120
54							
55 Total Deductions:	(29,115,509)	-	-	-	(149,472,530)	(3,253,605)	123,610,627
56							
57 Total Rate Base:	(194,228,026)	-	-	-	(149,472,530)	(3,253,605)	(41,501,890)
58							
59							
60 Estimated ROE impact	-2.218%	-0.858%	-0.227%	-0.288%	-0.230%	-0.992%	0.494%
61							
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	(59,312,710)	(25,368,937)	(5,311,472)	(8,502,949)	(27,844,222)	(894,328)	8,609,198
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	(2,309,119)	-	(2,295,204)	-	-	(13,915)	-
69 Interest	(9,508,758)	-	-	-	-	(9,508,758)	-
70 Schedule "M" Additions	(7,907,067)	-	-	-	-	-	(7,907,067)
72 Schedule "M" Deductions	1,554,070	-	-	-	-	-	1,554,070
73 Income Before Tax	(56,955,969)	(25,368,937)	(3,016,268)	(8,502,949)	(27,844,222)	8,628,346	(851,939)
74							
76 State Income Taxes	(2,585,801)	(1,151,750)	(136,939)	(386,034)	(1,264,128)	391,727	(38,678)
77 Taxable Income	(54,370,168)	(24,217,187)	(2,879,330)	(8,116,915)	(26,580,095)	8,236,619	(813,261)
78							
79 Federal Income Taxes	(4,741,939)	(8,476,015)	(1,007,765)	(2,840,920)	(9,303,033)	17,170,437	(284,641)

	Total Adjustments	Revenue Adjustments (Tab 3)	O&M Adjustments (Tab 4)	Net Power Cost Adjustments (Tab 5)	Depreciation & Amortization (Tab 6)	Tax Adjustments (Tab 7)	Misc Rate Base Adjustments (Tab 8)
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	248,794	248,794	-	-	-	-	-
6 Total Operating Revenues	248,794	248,794	-	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	66,384	-	66,384	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	12,449	-	12,449	-	-	-	-
12 Other Power Supply	25,165	-	25,165	-	-	-	-
13 Transmission	19,640	-	19,640	-	-	-	-
14 Distribution	87,257	-	87,257	-	-	-	-
15 Customer Accounting	39,645	-	39,645	-	-	-	-
16 Customer Service & Info	5,952	-	5,952	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	33,082	-	33,082	-	-	-	-
19 Total O&M Expenses	289,575	-	289,575	-	-	-	-
20 Depreciation	1,391,397	-	-	-	1,391,397	-	-
21 Amortization	409,730	-	-	-	409,730	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	(453,721)	83,125	(96,750)	-	(601,775)	(440,095)	601,774
24 State	(61,653)	11,295	(13,147)	-	(81,771)	(59,802)	81,771
25 Deferred Income Taxes	(683,546)	-	-	-	-	-	(683,546)
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	891,782	94,420	179,678	-	1,117,581	(499,897)	(0)
29							
30 Operating Rev For Return:	(642,988)	154,374	(179,678)	-	(1,117,581)	499,897	0
31							
32 Rate Base:							
33 Electric Plant In Service	53,094,547	-	-	-	-	-	53,094,547
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Pensions	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	(2,134)	-	-	-	-	-	(2,134)
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	53,092,413	-	-	-	-	-	53,092,413
45							
46 Deductions:							
47 Accum Prov For Deprec	(1,391,397)	-	-	-	(1,391,397)	-	-
48 Accum Prov For Amort	(409,730)	-	-	-	(409,730)	-	-
49 Accum Def Income Tax	341,772	-	-	-	-	-	341,772
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	(1,459,355)	-	-	-	(1,801,127)	-	341,772
56							
57 Total Rate Base:	51,633,058	-	-	-	(1,801,127)	-	53,434,185
58							
59							
60 Estimated ROE impact	-0.263%	0.009%	-0.010%	0.000%	-0.056%	0.029%	-0.234%
61							
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	(1,841,908)	248,794	(289,575)	-	(1,801,127)	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	1,317,217	-	-	-	-	1,317,217	-
70 Schedule "M" Additions	1,801,127	-	-	-	-	-	1,801,127
72 Schedule "M" Deductions	-	-	-	-	-	-	-
73 Income Before Tax	(1,357,998)	248,794	(289,575)	-	(1,801,127)	(1,317,217)	1,801,127
74							
76 State Income Taxes	(61,653)	11,295	(13,147)	-	(81,771)	(59,802)	81,771
77 Taxable Income	(1,296,345)	237,499	(276,428)	-	(1,719,356)	(1,267,415)	1,719,355
78							
79 Federal Income Taxes	(453,721)	83,125	(96,750)	-	(601,775)	(440,095)	601,774

	Total Adjustments	Revenue Adjustments (Tab 3)	O&M Adjustments (Tab 4)	Net Power Cost Adjustments (Tab 5)	Depreciation & Amortization (Tab 6)	Tax Adjustments (Tab 7)	Misc Rate Base Adjustments (Tab 8)
1 Operating Revenues:							
2 General Business Revenues	2,151,823	2,151,823	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	76,659,369	-	-	76,659,369	-	-	-
5 Other Operating Revenues	(2,610,940)	(2,610,940)	-	-	-	-	-
6 Total Operating Revenues	76,200,252	(459,117)	-	76,659,369	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	5,947,393	-	146,674	5,800,718	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	27,507	-	27,507	-	-	-	-
12 Other Power Supply	60,582,059	-	314,381	60,405,091	-	-	(137,413)
13 Transmission	1,167,972	-	43,394	1,124,577	-	-	-
14 Distribution	192,794	-	192,794	-	-	-	-
15 Customer Accounting	(16,704)	-	(16,704)	-	-	-	-
16 Customer Service & Info	13,150	-	13,150	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	7,438	-	7,438	-	-	-	-
19 Total O&M Expenses	67,921,609	-	728,635	67,330,387	-	-	(137,413)
20 Depreciation	985,758	-	-	-	985,758	-	-
21 Amortization	13,685	-	-	-	13,685	-	-
22 Taxes Other Than Income	649,773	-	(541,459)	-	-	1,191,231	-
23 Income Taxes: Federal	(12,892,209)	(153,410)	(62,537)	3,116,906	(302,160)	(776,570)	(14,714,438)
24 State	(1,751,837)	(20,846)	(8,498)	423,536	(41,058)	(105,523)	(1,999,448)
25 Deferred Income Taxes	16,729,981	25	-	-	(36,080)	-	16,766,036
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	(21)	(21)	-	-	-	-	-
28 Total Operating Expenses:	71,656,739	(174,253)	116,141	70,870,829	620,145	309,139	(85,262)
29							
30 Operating Rev For Return:	4,543,513	(284,865)	(116,141)	5,788,540	(620,145)	(309,139)	85,262
31							
32 Rate Base:							
33 Electric Plant In Service	33,720,982	-	-	-	-	-	33,720,982
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	2,741,459	-	-	-	-	-	2,741,459
36 Elec Plant Acq Adj	(616,172)	-	-	-	-	-	(616,172)
37 Pensions	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	(2,229,397)	-	-	-	-	-	(2,229,397)
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	454,150	-	-	-	-	-	454,150
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	34,071,022	-	-	-	-	-	34,071,022
45							
46 Deductions:							
47 Accum Prov For Deprec	(460,619)	-	-	-	(460,619)	-	-
48 Accum Prov For Amort	(3,968)	-	-	-	(3,968)	-	-
49 Accum Def Income Tax	10,808,085	27	-	-	399,817	-	10,408,241
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	(71)	(71)	-	-	-	-	-
54							
55 Total Deductions:	10,343,427	(44)	-	-	(64,770)	-	10,408,241
56							
57 Total Rate Base:	44,414,449	(44)	-	-	(64,770)	-	44,479,263
58							
59							
60 Estimated ROE impact	0.066%	-0.016%	-0.007%	0.329%	-0.035%	-0.018%	-0.184%
61							
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	6,629,448	(459,096)	(187,176)	9,328,983	(999,443)	(1,191,231)	137,413
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	1,133,062	-	-	-	-	1,133,062	-
70 Schedule "M" Additions	862,032	-	-	-	-	-	862,032
72 Schedule "M" Deductions	44,945,137	65	-	-	(95,072)	-	45,040,144
73 Income Before Tax	(38,586,719)	(459,162)	(187,176)	9,328,983	(904,371)	(2,324,293)	(44,040,699)
74							
76 State Income Taxes	(1,751,837)	(20,846)	(8,498)	423,536	(41,058)	(105,523)	(1,999,448)
77 Taxable Income	(36,834,882)	(438,316)	(178,678)	8,905,447	(863,313)	(2,218,770)	(42,041,252)
78							
79 Federal Income Taxes	(12,892,209)	(153,410)	(62,537)	3,116,906	(302,160)	(776,570)	(14,714,438)

PACIFICORP
 State of Oregon
 Actual, Adjusted & Normalized Results of Operations - 2017 Protocol
 Results of Operations December 2017
 EXCLUDING TYPE 1 ADJUSTMENTS FOR NORMALIZING HYDRO & WEATHER

	(1) Unadjusted Results	(2) Type 1 Adjustments	(3) Total Adjusted Actual Results	(4) Type 1 NPC Adjustments	(5) Total Adjusted Actual Results Less Type 1 NPC Adjustments
1 Operating Revenues:					
2 General Business Revenues	1,317,990,019	(25,335,214)	1,292,654,805	22,773,354	1,315,428,159
3 Interdepartmental	-	-	-	-	-
4 Special Sales	54,444,625	-	54,444,625	-	54,444,625
5 Other Operating Revenues	44,070,193	(1,331,153)	42,739,040	-	42,739,040
6 Total Operating Revenues	1,416,504,836	(26,666,366)	1,389,838,470	22,773,354	1,412,611,824
7					
8 Operating Expenses:					
9 Steam Production	277,917,929	(4,404,139)	273,513,789	-	273,513,789
10 Nuclear Production	-	-	-	-	-
11 Hydro Production	11,015,878	-	11,015,878	-	11,015,878
12 Other Power Supply	228,552,328	9,493,508	238,045,836	(8,502,949)	229,542,887
13 Transmission	52,766,002	-	52,766,002	-	52,766,002
14 Distribution	61,234,017	(313)	61,233,704	-	61,233,704
15 Customer Accounting	32,690,421	(11,605)	32,678,816	-	32,678,816
16 Customer Service & Info	3,539,516	(96,858)	3,442,658	-	3,442,658
17 Sales	-	-	-	-	-
18 Administrative & General	40,997,909	2,613,177	43,611,086	-	43,611,086
xx					
19 Total O&M Expenses	708,713,999	7,593,770	716,307,769	(8,502,949)	707,804,820
xx					
20 Depreciation	194,125,697	22,601,645	216,727,342	-	216,727,342
21 Amortization	12,408,081	2,403,245	14,811,326	-	14,811,326
22 Taxes Other Than Income	75,947,102	-	75,947,102	-	75,947,102
23 Income Taxes - Federal	76,745,958	(4,741,939)	72,004,020	10,449,454	82,453,474
24 Income Taxes - State	12,370,677	(2,585,801)	9,784,876	1,419,907	11,204,783
25 Income Taxes - Def Net	21,019,747	3,657,409	24,677,156	-	24,677,156
26 Investment Tax Credit Adj.	-	-	-	-	-
27 Misc Revenue & Expense	(46,439)	47,684	1,245	-	1,245
xx					
28 Total Operating Expenses:	1,101,284,823	28,976,013	1,130,260,837	3,366,413	1,133,627,249
29					
30 Operating Rev For Return:	315,220,013	(55,642,379)	259,577,633	19,406,941	278,984,574
31					
32 Rate Base:					
33 Electric Plant In Service	7,343,325,727	(12,956,252)	7,330,369,475	-	7,330,369,475
34 Plant Held for Future Use	7,729,848	(7,729,848)	-	-	-
35 Misc Deferred Debits	208,299,945	(144,428,931)	63,871,014	-	63,871,014
36 Elec Plant Acq Adj	6,662,400	-	6,662,400	-	6,662,400
37 Pensions	-	-	-	-	-
38 Prepayments	10,232,374	-	10,232,374	-	10,232,374
39 Fuel Stock	51,450,706	-	51,450,706	-	51,450,706
40 Material & Supplies	66,773,532	-	66,773,532	-	66,773,532
41 Working Capital	12,882,065	2,515	12,884,579	31,819	12,916,399
42 Weatherization Loans	(1,276)	-	(1,276)	-	(1,276)
43 Misc Rate Base	-	-	-	-	-
xx					
44 Total Electric Plant:	7,707,355,321	(165,112,517)	7,542,242,804	31,819	7,542,274,623
45					
46 Rate Base Deductions:					
47 Accum Prov For Deprec	(2,661,498,413)	(134,773,169)	(2,796,271,581)	-	(2,796,271,581)
48 Accum Prov For Amort	(159,988,390)	-	(159,988,390)	-	(159,988,390)
49 Accum Def Income Tax	(1,197,485,552)	36,821,908	(1,160,663,643)	-	(1,160,663,643)
50 Unamortized ITC	(105,460)	-	(105,460)	-	(105,460)
51 Customer Adv For Const	(9,941,371)	2,081,631	(7,859,740)	-	(7,859,740)
52 Customer Service Deposits	-	-	-	-	-
53 Misc Rate Base Deductions	(117,110,360)	66,754,120	(50,356,239)	-	(50,356,239)
54					
55 Total Rate Base Deductions	(4,146,129,546)	(29,115,509)	(4,175,245,055)	-	(4,175,245,055)
56					
57 Total Rate Base:	3,561,225,775	(194,228,026)	3,366,997,749	31,819	3,367,029,569
58					
59 Return on Rate Base	8.851%		7.709%		8.286%
xx					
60 Return on Equity	12.233%	-2.218%	10.016%		11.135%

- (1) Unadjusted results do not include the impacts of accelerated Oregon Coal-Fired Steam Plant Depreciation and inclusion of Jim Bridger and Trapper Mine rate base additions which are included as Type 1 adjustments.
 (2) Type 1 adjustments involve normalization for out of period historic and unusual items that occur during the test period.
 (3) Type 1 adjustments in column (4) exclude adjustments for weather and hydro normalization

2. RESULTS OF OPERATIONS

PacifiCorp
RESULTS OF OPERATIONS

USER SPECIFIC INFORMATION

STATE:	OREGON
PERIOD:	12 Months Ended December 2017
FILE:	JAM December 2017 Results OR
PREPARED BY:	Revenue Requirement Department
DATE:	4/19/2018
TIME:	9:25:27 AM
TYPE OF RATE BASE:	13 Month Average
ALLOCATION METHOD:	2017 PROTOCOL
FERC JURISDICTION:	Separate Jurisdiction
8 OR 12 CP:	12 Coincidental 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	4.54%
TAX GROSS UP FACTOR	1.666
FEDERAL/STATE COMBINED RATE	37.951%

CAPITAL STRUCTURE INFORMATION

	<u>CAPITAL STRUCTURE</u>	<u>EMBEDDED COST</u>	<u>WEIGHTED COST</u>
DEBT	48.49%	5.26%	2.551%
PREFERRED	0.02%	6.75%	0.001%
COMMON	51.49%	9.80%	5.046%
	<u>100.00%</u>		<u>7.598%</u>

OTHER INFORMATION

The capital structure is calculated using the five quarter average from 12/31/2016 to 12/31/2017

RESULTS OF OPERATIONS SUMMARY

Description of Account Summary:		Ref	TOTAL	UNADJUSTED RESULTS OTHER	OREGON	ADJUSTMENTS	OREGON ADJ TOTAL
1	Operating Revenues						
2	General Business Revenues	2.3	4,851,077,383	3,533,087,365	1,317,990,019	(23,183,391)	1,294,806,628
3	Interdepartmental	2.3	0	0	0	0	0
4	Special Sales	2.3	217,427,479	162,982,854	54,444,625	76,659,369	131,103,994
5	Other Operating Revenues	2.4	174,460,764	130,390,571	44,070,193	(3,693,299)	40,376,894
6	Total Operating Revenues	2.4	5,242,965,626	3,826,460,790	1,416,504,836	49,782,680	1,466,287,516
7							
8	Operating Expenses:						
9	Steam Production	2.5	1,099,366,408	821,448,479	277,917,929	1,609,637	279,527,566
10	Nuclear Production	2.6	0	0	0	0	0
11	Hydro Production	2.7	42,742,181	31,726,303	11,015,878	39,956	11,055,834
12	Other Power Supply	2.8-2.9	944,827,794	716,275,467	228,552,328	70,100,732	298,653,060
13	Transmission	2.10	204,805,841	152,039,839	52,766,002	1,187,612	53,953,613
14	Distribution	2.12	197,577,910	136,343,893	61,234,017	279,739	61,513,756
15	Customer Accounting	2.12	86,105,542	53,415,121	32,690,421	11,336	32,701,757
16	Customer Service & Infor	2.13	91,522,244	87,982,728	3,539,516	(77,756)	3,461,760
17	Sales	2.13	0	0	0	0	0
18	Administrative & General	2.14	142,109,735	101,111,826	40,997,909	2,653,697	43,651,606
19							
20	Total O & M Expenses	2.14	2,809,057,655	2,100,343,657	708,713,999	75,804,953	784,518,952
21							
22	Depreciation	2.16	699,765,167	505,639,470	194,125,697	24,978,801	219,104,498
23	Amortization	2.17	47,034,658	34,626,577	12,408,081	2,826,660	15,234,741
24	Taxes Other Than Income	2.17	196,653,710	120,706,607	75,947,102	649,773	76,596,875
25	Income Taxes - Federal	2.20	253,495,303	176,749,345	76,745,958	(18,087,868)	58,658,090
26	Income Taxes - State	2.20	41,981,613	29,610,935	12,370,677	(4,399,291)	7,971,386
27	Income Taxes - Def Net	2.19	77,605,581	56,585,834	21,019,747	19,703,844	40,723,591
28	Investment Tax Credit Adj.	2.17	(3,698,228)	(3,698,228)	0	0	0
29	Misc Revenue & Expense	2.4	(245,996)	(199,558)	(46,439)	47,663	1,224
30							
31	Total Operating Expenses	2.20	4,121,649,463	3,020,364,639	1,101,284,823	101,524,534	1,202,809,357
32							
33	Operating Revenue for Return		1,121,316,163	806,096,151	315,220,013	(51,741,854)	263,478,159
34							
35	Rate Base:						
36	Electric Plant in Service	2.30	27,090,279,398	19,746,953,672	7,343,325,727	73,859,277	7,417,185,004
37	Plant Held for Future Use	2.31	23,534,956	15,805,108	7,729,848	(7,729,848)	(0)
38	Misc Deferred Debits	2.33	879,826,870	671,526,925	208,299,945	(141,687,472)	66,612,473
39	Elec Plant Acq Adj	2.31	36,923,244	30,260,844	6,662,400	(616,172)	6,046,228
40	Pensions	2.31	0	0	0	0	0
41	Prepayments	2.32	59,002,302	48,769,927	10,232,374	0	10,232,374
42	Fuel Stock	2.32	206,198,804	154,748,098	51,450,706	(2,229,397)	49,221,309
43	Material & Supplies	2.32	232,166,024	165,392,492	66,773,532	0	66,773,532
44	Working Capital	2.33	36,568,525	23,686,460	12,882,065	454,530	13,336,595
45	Weatherization Loans	2.31	(4,457,774)	(4,456,498)	(1,276)	0	(1,276)
46	Miscellaneous Rate Base	2.34	0	0	0	0	0
47							
48	Total Electric Plant		28,560,042,349	20,852,687,028	7,707,355,321	(77,949,082)	7,629,406,239
49							
50	Rate Base Deductions:						
51	Accum Prov For Depr	2.38	(9,116,022,057)	(6,454,523,644)	(2,661,498,413)	(136,625,184)	(2,798,123,597)
52	Accum Prov For Amort	2.39	(549,480,675)	(389,492,284)	(159,988,390)	(413,698)	(160,402,088)
53	Accum Def Income Taxes	2.35	(4,588,785,068)	(3,391,299,517)	(1,197,485,552)	47,971,765	(1,149,513,786)
54	Unamortized ITC	2.35	(436,690)	(331,230)	(105,460)	0	(105,460)
55	Customer Adv for Const	2.34	(36,229,087)	(26,287,715)	(9,941,371)	2,081,631	(7,859,740)
56	Customer Service Deposits	2.34	0	0	0	0	0
57	Misc. Rate Base Deductions	2.34	(532,674,233)	(415,563,873)	(117,110,360)	66,754,049	(50,356,310)
58							
59	Total Rate Base Deductions		(14,823,627,810)	(10,677,498,264)	(4,146,129,546)	(20,231,437)	(4,166,360,982)
60							
61	Total Rate Base		13,736,414,539	10,175,188,764	3,561,225,775	(98,180,518)	3,463,045,257
62							
63	Return on Rate Base		8.163%		8.851%		7.608%
64							
65	Return on Equity		10.897%		12.233%		9.819%
66	Net Power Costs		1,524,303,006		384,198,662		383,372,628
67	100 Basis Points in Equity:		70,728,798.46				
68	Revenue Requirement Impact		113,988,619		29,552,050		28,737,321
69	Rate Base Decrease		(815,036,451)		(195,772,711)		(219,510,356)

FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS			OREGON		
					TOTAL	OTHER	OREGON	ADJUSTMENT	ADJ TOTAL	
215	500	Operation Supervision & Engineering								
216		P	SG		15,575,100	11,560,953	4,014,147	120,153	4,134,300	
217		P	SG		2,989,029	2,218,671	770,358	-	770,358	
218				B2	18,564,129	13,779,624	4,784,505	120,153	4,904,658	
219										
220	501	Fuel Related-Non NPC								
221		P	S		(2,275,007)	(2,945,838)	670,831	(670,831)	-	
222		P	SE		48,946,082	36,733,060	12,213,022	(5,258,707)	6,954,315	
223		P	SE		-	-	-	-	-	
224		P	SE		-	-	-	-	-	
225		P	SE		-	-	-	-	-	
226		P	SE		3,117,330	2,339,494	777,836	-	777,836	
227				B2	49,788,404	36,126,716	13,661,689	(5,929,538)	7,732,150	
228										
229	501NPC	Fuel Related-NPC								
230		P	S		(355,060)	(355,060)	-	-	-	
231		P	SE		715,803,811	537,196,512	178,607,299	5,722,950	184,330,250	
232		P	SE		-	-	-	-	-	
233		P	SE		-	-	-	-	-	
234		P	SE		52,054,708	39,066,022	12,988,686	-	12,988,686	
235				B2	767,503,460	575,907,475	191,595,985	5,722,950	197,318,936	
236										
237		Total Fuel Related								
238					817,291,865	612,034,191	205,257,674	(206,588)	205,051,086	
239	502	Steam Expenses								
240		P	SG		69,070,784	51,269,275	17,801,509	-	17,801,509	
241		P	SG		6,508,214	4,830,861	1,677,352	-	1,677,352	
242				B2	75,578,998	56,100,137	19,478,861	-	19,478,861	
243										
244	503	Steam From Other Sources-Non-NPC								
245		P	SE		-	-	-	-	-	
246				B2	-	-	-	-	-	
247										
248	503NPC	Steam From Other Sources-NPC								
249		P	SE		4,677,095	3,510,067	1,167,028	77,768	1,244,797	
250				B2	4,677,095	3,510,067	1,167,028	77,768	1,244,797	
251										
252	505	Electric Expenses								
253		P	SG		1,020,141	757,222	262,920	-	262,920	
254		P	SG		194,950	144,706	50,244	-	50,244	
255				B2	1,215,091	901,928	313,164	-	313,164	
256										
257	506	Misc. Steam Expense								
258		P	SG		9,166,511	6,804,040	2,362,471	(474,408)	1,888,063	
259		P	SE		-	-	-	-	-	
260		P	SG		3,020,652	2,242,144	778,508	-	778,508	
261				B2	12,187,163	9,046,184	3,140,979	(474,408)	2,666,571	
262										
263	507	Rents								
264		P	SG		549,315	407,741	141,574	-	141,574	
265		P	SG		-	-	-	-	-	
266				B2	549,315	407,741	141,574	-	141,574	
267										
268	510	Maint Supervision & Engineering								
269		P	SG		5,446,331	4,042,656	1,403,675	2,000,069	3,403,744	
270		P	SG		2,553,299	1,895,241	658,058	-	658,058	
271				B2	7,999,631	5,937,898	2,061,733	2,000,069	4,061,802	
272										
273										
274										
275	511	Maintenance of Structures								
276		P	SG		27,146,245	20,149,884	6,996,361	-	6,996,361	
277		P	SG		3,638,199	2,700,531	937,667	-	937,667	
278				B2	30,784,444	22,850,416	7,934,028	-	7,934,028	
279										
280	512	Maintenance of Boiler Plant								
281		P	SG		82,085,901	60,930,025	21,155,876	92,642	21,248,518	
282		P	SG		5,861,377	4,350,733	1,510,644	-	1,510,644	
283				B2	87,947,278	65,280,758	22,666,519	92,642	22,759,162	
284										
285	513	Maintenance of Electric Plant								
286		P	SG		29,303,467	21,751,128	7,552,338	-	7,552,338	
287		P	SG		738,311	548,027	190,284	-	190,284	
288				B2	30,041,778	22,299,156	7,742,622	-	7,742,622	
289										
290	514	Maintenance of Misc. Steam Plant								
291		P	SG		10,243,263	7,603,282	2,639,981	-	2,639,981	
292		P	SG		2,286,359	1,697,099	589,260	-	589,260	
293				B2	12,529,622	9,300,381	3,229,241	-	3,229,241	
294										
295		Total Steam Power Generation			B2	1,099,366,408	821,448,479	277,917,929	1,609,637	279,527,566

FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS			OREGON	
					TOTAL	OTHER	OREGON	ADJUSTMENT	ADJ TOTAL
359	537	Hydraulic Expenses							
360		P	DGP		-	-	-	-	-
361		P	SG		3,608,395	2,678,409	929,986	-	929,986
362		P	SG		330,505	245,324	85,180	-	85,180
363									
364				B2	3,938,899	2,923,733	1,015,167	-	1,015,167
365									
366	538	Electric Expenses							
367		P	DGP		-	-	-	-	-
368		P	SG		-	-	-	-	-
369		P	SG		-	-	-	-	-
370									
371				B2	-	-	-	-	-
372									
373	539	Misc. Hydro Expenses							
374		P	DGP		-	-	-	-	-
375		P	SG		12,562,384	9,324,699	3,237,684	-	3,237,684
376		P	SG		7,019,634	5,210,474	1,809,160	-	1,809,160
377									
378									
379				B2	19,582,017	14,535,174	5,046,844	-	5,046,844
380									
381	540	Rents (Hydro Generation)							
382		P	DGP		-	-	-	-	-
383		P	SG		1,756,590	1,303,867	452,723	-	452,723
384		P	SG		142,160	105,521	36,639	-	36,639
385									
386				B2	1,898,750	1,409,388	489,362	-	489,362
387									
388	541	Maint Supervision & Engineering							
389		P	DGP		-	-	-	-	-
390		P	SG		389	288	100	-	100
391		P	SG		-	-	-	-	-
392									
393				B2	389	288	100	-	100
394									
395	542	Maintenance of Structures							
396		P	DGP		-	-	-	-	-
397		P	SG		672,695	499,322	173,373	-	173,373
398		P	SG		60,093	44,605	15,488	-	15,488
399									
400				B2	732,787	543,927	188,860	-	188,860
401									
402									
403									
404									
405	543	Maintenance of Dams & Waterways							
406		P	DGP		-	-	-	-	-
407		P	SG		1,459,086	1,083,038	376,048	-	376,048
408		P	SG		583,630	433,212	150,418	-	150,418
409									
410				B2	2,042,717	1,516,250	526,466	-	526,466
411									
412	544	Maintenance of Electric Plant							
413		P	DGP		-	-	-	-	-
414		P	SG		2,077,179	1,541,831	535,348	-	535,348
415		P	SG		441,346	327,599	113,747	-	113,747
416									
417				B2	2,518,525	1,869,430	649,096	-	649,096
418									
419	545	Maintenance of Misc. Hydro Plant							
420		P	DGP		-	-	-	-	-
421		P	SG		2,542,246	1,887,037	655,209	6,568	661,777
422		P	SG		706,604	524,492	182,112	1,909	184,021
423									
424				B2	3,248,850	2,411,529	837,321	8,477	845,798
425									
426		Total Hydraulic Power Generation		B2	42,742,181	31,726,303	11,015,878	39,956	11,055,834

FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS			OREGON	
					TOTAL	OTHER	OREGON	ADJUSTMENT	ADJ TOTAL
860	923	Outside Services							
861		PTD	S		3,169,392	2,968,101	201,291	-	201,291
862		CUST	CN		-	-	-	-	-
863		PTD	SO		20,699,852	15,088,771	5,611,081	(15,633)	5,595,448
864				B2	23,869,244	18,056,872	5,812,372	(15,633)	5,796,739
865									
866	924	Property Insurance							
867		PT	S		9,241,532	2,739,808	6,501,724	-	6,501,724
868		PT	SG		-	-	-	-	-
869		PTD	SO		5,579,593	4,067,140	1,512,453	-	1,512,453
870				B2	14,821,125	6,806,948	8,014,177	-	8,014,177
871									
872	925	Injuries & Damages							
873		PTD	S		(1,236,765)	-	(1,236,765)	4,605,943	3,369,178
874		PTD	SO		10,671,134	7,778,524	2,892,610	(2,310,411)	582,199
875				B2	9,434,369	7,778,524	1,655,845	2,295,532	3,951,377
876									
877	926	Employee Pensions & Benefits							
878		LABOR	S		9,855	838,581	(828,726)	-	(828,726)
879		CUST	CN		-	-	-	-	-
880		LABOR	SO		98,452,909	71,765,411	26,687,498	-	26,687,498
881				B2	98,462,764	72,603,993	25,858,772	-	25,858,772
882									
883	927	Franchise Requirements							
884		DMSC	S		-	-	-	-	-
885		DMSC	SO		-	-	-	-	-
886				B2	-	-	-	-	-
887									
888	928	Regulatory Commission Expense							
889		DMSC	S		15,710,496	10,807,129	4,903,367	(40,765)	4,862,602
890		P	SE		24,120	18,102	6,018	-	6,018
891		DMSC	SO		2,387,955	1,740,655	647,300	13,964	661,264
892		FERC	SG		4,731,233	3,511,859	1,219,374	-	1,219,374
893				B2	22,853,804	16,077,745	6,776,059	(26,800)	6,749,258
894									
895	929	Duplicate Charges							
896		LABOR	S		-	-	-	-	-
897		LABOR	SO		(103,489,435)	(75,436,693)	(28,052,743)	(477,311)	(28,530,053)
898				B2	(103,489,435)	(75,436,693)	(28,052,743)	(477,311)	(28,530,053)
899									
900	930	Misc General Expenses							
901		PTD	S		55,995	26,995	29,000	865,328	894,328
902		CUST	CN		-	-	-	80,304	80,304
903		P	SG		-	-	-	-	-
904		LABOR	SO		2,217,948	1,616,732	601,216	(164,812)	436,404
905				B2	2,273,943	1,643,727	630,216	780,820	1,411,036
906									
907	931	Rents							
908		PTD	S		496,776	171,132	325,643	-	325,643
909		PTD	SO		2,543,552	1,854,075	689,477	-	689,477
910				B2	3,040,328	2,025,207	1,015,121	-	1,015,121
911									
912	935	Maintenance of General Plant							
913		G	S		517,151	292,113	225,038	265	225,303
914		CUST	CN		76,563	52,452	24,111	-	24,111
915		G	SO		21,042,852	15,338,794	5,704,058	5,027	5,709,085
916				B2	21,636,566	15,683,359	5,953,207	5,292	5,958,499
917									
918		Total Administrative & General Expense		B2	142,109,735	101,111,826	40,997,909	2,653,697	43,651,606
919									
920		Summary of A&G Expense by Factor							
921		S			28,293,264	18,091,291	10,201,973	5,432,296	15,634,269
922		SO			108,890,230	79,373,501	29,516,729	(2,858,903)	26,657,826
923		SG			4,731,233	3,511,859	1,219,374	-	1,219,374
924		CN			170,888	117,073	53,815	80,304	134,119
925		Total A&G Expense by Factor			142,085,615	101,093,725	40,991,890	2,653,697	43,645,587
926									
927		Total O&M Expense		B2	2,809,057,655	2,100,343,657	708,713,999	75,804,953	784,518,952

FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	UNADJUSTED RESULTS OTHER	OREGON	ADJUSTMENT	OREGON ADJ TOTAL
1253	SCHMDF	Deductions - Flow Through							
1254		SCHMDF	S		-	-	-	-	-
1255		SCHMDF	DGP		-	-	-	-	-
1256		SCHMDF	DGU		-	-	-	-	-
1257				B6	-	-	-	-	-
1258	SCHMDP	Deductions - Permanent							
1259		SCHMDP	S		-	-	-	-	-
1260		P	SE		1,620,786	1,216,368	404,418	-	404,418
1261		PTD	SNP		64,761	47,955	16,806	-	16,806
1262		BOOKDEPR	SCHMDEXP		(10,637)	(7,686)	(2,951)	-	(2,951)
1263		P	SG		34,219,097	25,399,860	8,819,236	-	8,819,236
1264		SCHMDP-SO	SO		-	-	-	-	-
1265				B6	35,894,006	26,656,497	9,237,510	-	9,237,510
1266									
1267	SCHMDT	Deductions - Temporary							
1268		GP	S		(21,421,502)	(20,707,781)	(713,721)	29,186,177	28,472,456
1269		DPW	BADDEBT		-	-	-	-	-
1270		SCHMDT-SNP	SNP		31,037,490	22,983,067	8,054,424	-	8,054,424
1271		SCHMDT	CN		-	-	-	-	-
1272		SCHMDT	SG		269,058	199,714	69,344	-	69,344
1273		CUST	SG-P		-	-	-	1,124,402	1,124,402
1274		P	SE		22,474,204	16,866,442	5,607,761	(3,420,514)	2,187,247
1275		SCHMDT-SG	SG		126,493,729	93,892,690	32,601,038	19,551,706	52,152,744
1276		SCHMDT-GPS	GPS		52,040,658	37,934,066	14,106,591	-	14,106,591
1277		SCHMDT-SO	SO		108,334,332	78,968,290	29,366,042	344,190	29,710,232
1278		TAXDEPR	TAXDEPR		859,465,675	634,849,155	224,616,520	(286,753)	224,329,767
1279		DPW	SNPD		1,058,522	784,164	274,359	-	274,359
1280				B6	1,179,752,165	865,769,807	313,982,358	46,499,207	360,481,565
1281									
1282	TOTAL SCHEDULE - M DEDUCTIONS			B6	1,215,646,171	892,426,304	323,219,867	46,499,207	369,719,074
1283									
1284	TOTAL SCHEDULE - M ADJUSTMENTS			B6	(218,295,717)	(155,651,425)	(62,644,292)	(51,743,116)	(114,387,408)
1285									
1286									
1287									
1288	40911	State Income Taxes							
1289		S	S		41,981,613	29,610,935	12,370,677	(4,399,291)	7,971,386
1290		IBT	SE		-	-	-	-	-
1291	PTC	P	SG		-	-	-	-	-
1292		IBT	IBT		-	-	-	-	-
1293	Total State Tax Expense				41,981,613	29,610,935	12,370,677	(4,399,291)	7,971,386
1294									
1295									
1296	Calculation of Taxable Income:								
1297	Operating Revenues				5,242,965,626	3,826,460,790	1,416,504,836	49,782,680	1,466,287,516
1298	Operating Deductions:								
1299	O & M Expenses				2,809,057,655	2,100,343,657	708,713,999	75,804,953	784,518,952
1300	Depreciation Expense				699,765,167	505,639,470	194,125,697	24,978,801	219,104,498
1301	Amortization Expense				47,034,658	34,626,577	12,408,081	2,826,660	15,234,741
1302	Taxes Other Than Income				196,653,710	120,706,607	75,947,102	649,773	76,596,875
1303	Interest & Dividends (AFUDC-Equity)				(19,939,361)	(14,764,972)	(5,174,389)	(2,309,119)	(7,483,509)
1304	Misc Revenue & Expense				(245,996)	(199,558)	(46,439)	47,663	1,224
1305	Total Operating Deductions				3,732,325,833	2,746,351,782	985,974,052	101,998,729	1,087,972,781
1306	Other Deductions:								
1307	Interest Deductions				367,638,952	272,234,336	95,404,616	(7,058,479)	88,346,136
1308	Interest on PCRBS				-	-	-	-	-
1309	Schedule M Adjustments				(218,295,717)	(155,651,425)	(62,644,292)	(51,743,116)	(114,387,408)
1310									
1311	Income Before State Taxes				924,705,124	652,223,247	272,481,877	(96,900,686)	175,581,190
1312									
1313	State Income Taxes				41,981,613	29,610,935	12,370,677	(4,399,291)	7,971,386
1314									
1315	Total Taxable Income				882,723,511	622,612,312	260,111,199	(92,501,395)	167,609,804
1316									
1317	Tax Rate				35.0%	35.0%	35.0%	35.0%	35.0%
1318									
1319	Federal Income Tax - Calculated				308,953,229	217,914,309	91,038,920	(32,375,488)	58,663,431
1320									
1321	Adjustments to Calculated Tax:								
1322	40910 PMI	P	SE		(18,985)	(14,248)	(4,737)	-	(4,737)
1323	40910 PTC	P	SG		(55,436,712)	(41,149,092)	(14,287,620)	14,287,620	-
1324	40910	P	SO		(2,229)	(1,625)	(604)	-	(604)
1325	40910 IRS Settle	LABOR	S		-	-	-	-	-
1326	Federal Income Tax Expense				253,495,303	176,749,345	76,745,958	(18,087,868)	58,658,090
1327									
1328	Total Operating Expenses				4,121,649,463	3,020,364,639	1,101,284,823	101,524,534	1,202,809,357

FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS			OREGON	
					TOTAL	OTHER	OREGON	ADJUSTMENT	ADJ TOTAL
1329	310	Land and Land Rights							
1330		P	SG		2,328,228	1,728,177	600,051	-	600,051
1331		P	SG		33,837,468	25,116,589	8,720,880	-	8,720,880
1332		P	SG		53,936,566	40,035,576	13,900,990	-	13,900,990
1333		P	S		-	-	-	-	-
1334		P	SG		2,635,317	1,956,120	679,196	-	679,196
1335				B8	92,737,580	68,836,463	23,901,117	-	23,901,117
1336									
1337	311	Structures and Improvements							
1338		P	SG		228,098,242	169,310,826	58,787,416	-	58,787,416
1339		P	SG		315,104,657	233,893,208	81,211,449	-	81,211,449
1340		P	SG		407,272,959	302,307,113	104,965,846	-	104,965,846
1341		P	SG		65,257,511	48,438,791	16,818,720	-	16,818,720
1342				B8	1,015,733,369	753,949,937	261,783,431	-	261,783,431
1343									
1344	312	Boiler Plant Equipment							
1345		P	SG		598,022,658	443,895,179	154,127,479	-	154,127,479
1346		P	SG		497,773,493	369,483,080	128,290,413	-	128,290,413
1347		P	SG		3,119,293,718	2,315,362,846	803,930,872	16,810,153	820,741,025
1348		P	SG		339,462,381	251,973,253	87,489,128	-	87,489,128
1349				B8	4,554,552,249	3,380,714,358	1,173,837,891	16,810,153	1,190,648,044
1350									
1351	314	Turbogenerator Units							
1352		P	SG		110,844,621	82,276,804	28,567,817	-	28,567,817
1353		P	SG		110,440,120	81,976,554	28,463,566	-	28,463,566
1354		P	SG		690,680,495	512,672,451	178,008,044	-	178,008,044
1355		P	SG		67,630,499	50,200,193	17,430,307	-	17,430,307
1356				B8	979,595,735	727,126,002	252,469,733	-	252,469,733
1357									
1358	315	Accessory Electric Equipment							
1359		P	SG		86,301,959	64,059,485	22,242,474	-	22,242,474
1360		P	SG		133,645,608	99,201,327	34,444,281	-	34,444,281
1361		P	SG		199,259,434	147,904,600	51,354,834	-	51,354,834
1362		P	SG		68,707,030	50,999,271	17,707,759	-	17,707,759
1363				B8	487,914,031	362,164,683	125,749,348	-	125,749,348
1364									
1365									
1366									
1367	316	Misc Power Plant Equipment							
1368		P	SG		2,912,348	2,161,753	750,595	-	750,595
1369		P	SG		4,992,630	3,705,887	1,286,743	-	1,286,743
1370		P	SG		19,493,376	14,469,378	5,023,999	-	5,023,999
1371		P	SG		4,094,398	3,039,155	1,055,243	-	1,055,243
1372				B8	31,492,752	23,376,173	8,116,580	-	8,116,580
1373									
1374	317	Steam Plant ARO							
1375		P	S		-	-	-	-	-
1376				B8	-	-	-	-	-
1377									
1378	SP	Unclassified Steam Plant - Account 300							
1379		P	SG		32,546,586	24,158,403	8,388,183	-	8,388,183
1380				B8	32,546,586	24,158,403	8,388,183	-	8,388,183
1381									
1382									
1383		Total Steam Production Plant		B8	7,194,572,302	5,340,326,019	1,854,246,283	16,810,153	1,871,056,436
1384									
1385									
1386		Summary of Steam Production Plant by Factor							
1387		S			-	-	-	-	-
1388		DGP			-	-	-	-	-
1389		DGU			-	-	-	-	-
1390		SG			7,194,572,302	5,340,326,019	1,854,246,283	16,810,153	1,871,056,436
1391		SSGCH			-	-	-	-	-
1392		Total Steam Production Plant by Factor			7,194,572,302	5,340,326,019	1,854,246,283	16,810,153	1,871,056,436
1393	320	Land and Land Rights							
1394		P	SG		-	-	-	-	-
1395		P	SG		-	-	-	-	-
1396				B8	-	-	-	-	-
1397									
1398	321	Structures and Improvements							
1399		P	SG		-	-	-	-	-
1400		P	SG	B8	-	-	-	-	-
1401					-	-	-	-	-

FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS			OREGON	
					TOTAL	OTHER	OREGON	ADJUSTMENT	ADJ TOTAL
1475									
1476									
1477	335	Misc. Power Plant Equipment							
1478		P	SG		1,136,655	843,707	292,948	-	292,948
1479		P	SG		157,300	116,759	40,541	-	40,541
1480		P	SG		1,051,607	780,578	271,029	-	271,029
1481		P	SG		18,279	13,568	4,711	-	4,711
1482				B8	2,363,841	1,754,612	609,229	-	609,229
1483									
1484	336	Roads, Railroads & Bridges							
1485		P	SG		4,184,509	3,106,042	1,078,467	-	1,078,467
1486		P	SG		820,673	609,163	211,511	-	211,511
1487		P	SG		16,990,696	12,611,709	4,378,986	-	4,378,986
1488		P	SG		1,118,005	829,863	288,142	-	288,142
1489				B8	23,113,883	17,156,777	5,957,106	-	5,957,106
1490									
1491	337	Hydro Plant ARO							
1492		P	S		-	-	-	-	-
1493				B8	-	-	-	-	-
1494									
1495	HP	Unclassified Hydro Plant - Acct 300							
1496		P	S		-	-	-	-	-
1497		P	SG		-	-	-	-	-
1498		P	SG		-	-	-	-	-
1499		P	SG		-	-	-	-	-
1500				B8	-	-	-	-	-
1501									
1502		Total Hydraulic Production Plant		B8	1,037,828,388	770,350,441	267,477,947	2,646,455	270,124,402
1503									
1504		Summary of Hydraulic Plant by Factor							
1505		S			-	-	-	-	-
1506		SG			1,037,828,388	770,350,441	267,477,947	2,646,455	270,124,402
1507		DGP			-	-	-	-	-
1508		DGU			-	-	-	-	-
1509		Total Hydraulic Plant by Factor			1,037,828,388	770,350,441	267,477,947	2,646,455	270,124,402
1510									
1511	340	Land and Land Rights							
1512		P	S		74,986	-	74,986	-	74,986
1513		P	SG		39,067,820	28,998,930	10,068,890	-	10,068,890
1514		P	SG		6,100,269	4,528,056	1,572,213	-	1,572,213
1515		P	SG		235,129	174,530	60,600	-	60,600
1516				B8	45,478,205	33,701,516	11,776,689	-	11,776,689
1517									
1518	341	Structures and Improvements							
1519		P	SG		169,853,291	126,077,258	43,776,033	(896,445)	42,879,588
1520		P	SG		-	-	-	-	-
1521		P	SG		53,332,358	39,587,090	13,745,268	-	13,745,268
1522		P	SG		4,273,000	3,171,726	1,101,274	-	1,101,274
1523				B8	227,458,650	168,836,075	58,622,575	(896,445)	57,726,131
1524									
1525	342	Fuel Holders, Producers & Accessories							
1526		P	SG		13,428,915	9,967,901	3,461,014	-	3,461,014
1527		P	SG		-	-	-	-	-
1528		P	SG		2,757,151	2,046,554	710,596	-	710,596
1529				B8	16,186,066	12,014,456	4,171,610	-	4,171,610
1530									
1531	343	Prime Movers							
1532		P	S		-	-	-	-	-
1533		P	SG		-	-	-	-	-
1534		P	SG		1,792,262,238	1,330,345,191	461,917,047	-	461,917,047
1535		P	SG		1,069,575,436	793,915,370	275,660,066	(43,467,637)	232,192,430
1536		P	SG		55,204,456	40,976,695	14,227,761	-	14,227,761
1537				B8	2,917,042,130	2,165,237,256	751,804,875	(43,467,637)	708,337,238
1538									
1539	344	Generators							
1540		P	S		-	-	-	-	-
1541		P	SG		56,716,464	42,099,015	14,617,449	-	14,617,449
1542		P	SG		399,861,667	296,805,922	103,055,745	(1,507,808)	101,547,937
1543		P	SG		17,588,225	13,055,239	4,532,987	-	4,532,987
1544				B8	474,166,357	351,960,176	122,206,181	(1,507,808)	120,698,373

FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS			OREGON	
					TOTAL	OTHER	OREGON	ADJUSTMENT	ADJ TOTAL
1678	366	Underground Conduit							
1679		DPW	S		362,819,563	269,510,582	93,308,981	-	93,308,981
1680				B8	362,819,563	269,510,582	93,308,981	-	93,308,981
1681									
1682									
1683									
1684									
1685	367	Underground Conductors							
1686		DPW	S		848,190,620	668,956,111	179,234,508	-	179,234,508
1687				B8	848,190,620	668,956,111	179,234,508	-	179,234,508
1688									
1689	368	Line Transformers							
1690		DPW	S		1,322,085,530	882,176,746	439,908,784	-	439,908,784
1691				B8	1,322,085,530	882,176,746	439,908,784	-	439,908,784
1692									
1693	369	Services							
1694		DPW	S		760,128,850	486,784,314	273,344,536	-	273,344,536
1695				B8	760,128,850	486,784,314	273,344,536	-	273,344,536
1696									
1697	370	Meters							
1698		DPW	S		197,975,216	132,183,413	65,791,804	-	65,791,804
1699				B8	197,975,216	132,183,413	65,791,804	-	65,791,804
1700									
1701	371	Installations on Customers' Premises							
1702		DPW	S		8,821,922	6,202,495	2,619,427	-	2,619,427
1703				B8	8,821,922	6,202,495	2,619,427	-	2,619,427
1704									
1705	372	Leased Property							
1706		DPW	S		-	-	-	-	-
1707				B8	-	-	-	-	-
1708									
1709	373	Street Lights							
1710		DPW	S		62,190,400	38,625,853	23,564,547	-	23,564,547
1711				B8	62,190,400	38,625,853	23,564,547	-	23,564,547
1712									
1713	DP	Unclassified Dist Plant - Acct 300							
1714		DPW	S		58,775,003	43,225,320	15,549,683	-	15,549,683
1715				B8	58,775,003	43,225,320	15,549,683	-	15,549,683
1716									
1717	DS0	Unclassified Dist Sub Plant - Acct 300							
1718		DPW	S		-	-	-	-	-
1719				B8	-	-	-	-	-
1720									
1721									
1722		Total Distribution Plant		B8	6,671,989,302	4,655,588,578	2,016,400,724	23,903,459	2,040,304,183
1723									
1724		Summary of Distribution Plant by Factor							
1725		S			6,671,989,302	4,655,588,578	2,016,400,724	23,903,459	2,040,304,183
1726									
1727		Total Distribution Plant by Factor			6,671,989,302	4,655,588,578	2,016,400,724	23,903,459	2,040,304,183

FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS			OREGON	
					TOTAL	OTHER	OREGON	ADJUSTMENT	ADJ TOTAL
1728	389	Land and Land Rights							
1729		G-SITUS	S		12,912,100	8,307,724	4,604,376	-	4,604,376
1730		CUST	CN		1,128,506	773,121	355,385	-	355,385
1731		PT	SG		332	247	86	-	86
1732		G-SG	SG		1,228	911	316	-	316
1733		PTD	SO		7,516,302	5,478,868	2,037,434	-	2,037,434
1734				B8	21,558,468	14,560,872	6,997,596	-	6,997,596
1735									
1736	390	Structures and Improvements							
1737		G-SITUS	S		127,058,334	87,934,505	39,123,828	-	39,123,828
1738		PT	SG		335,238	248,838	86,400	-	86,400
1739		PT	SG		1,488,801	1,105,094	383,706	-	383,706
1740		CUST	CN		8,134,401	5,572,748	2,561,654	-	2,561,654
1741		G-SG	SG		5,800,096	4,305,246	1,494,850	-	1,494,850
1742		P	SE		1,011,923	759,428	252,495	-	252,495
1743		PTD	SO		96,180,576	70,109,036	26,071,540	-	26,071,540
1744				B8	240,009,368	170,034,895	69,974,473	-	69,974,473
1745									
1746	391	Office Furniture & Equipment							
1747		G-SITUS	S		8,676,851	5,418,101	3,258,750	-	3,258,750
1748		PT	SG		-	-	-	-	-
1749		PT	SG		-	-	-	-	-
1750		CUST	CN		6,146,873	4,211,124	1,935,749	-	1,935,749
1751		G-SG	SG		3,208,941	2,381,905	827,036	-	827,036
1752		P	SE		90,454	67,884	22,570	-	22,570
1753		PTD	SO		54,850,271	39,982,081	14,868,189	-	14,868,189
1754		G-SG	SG		5,719	4,245	1,474	-	1,474
1755		G-SG	SG		1,864	1,384	480	-	480
1756				B8	72,980,973	52,066,724	20,914,248	-	20,914,248
1757									
1758	392	Transportation Equipment							
1759		G-SITUS	S		82,706,719	57,952,816	24,753,903	-	24,753,903
1760		PTD	SO		8,465,027	6,170,423	2,294,603	-	2,294,603
1761		G-SG	SG		20,331,761	15,091,687	5,240,074	-	5,240,074
1762		CUST	CN		-	-	-	-	-
1763		PT	SG		588,885	437,113	151,773	-	151,773
1764		P	SE		541,388	406,301	135,087	-	135,087
1765		PT	SG		71,100	52,776	18,325	-	18,325
1766		G-SG	SG		321,305	238,496	82,809	-	82,809
1767		PT	SG		44,655	33,146	11,509	-	11,509
1768				B8	113,070,841	80,382,757	32,688,083	-	32,688,083
1769									
1770	393	Stores Equipment							
1771		G-SITUS	S		9,018,594	6,151,207	2,867,387	-	2,867,387
1772		PT	SG		-	-	-	-	-
1773		PT	SG		-	-	-	-	-
1774		PTD	SO		200,179	145,917	54,262	-	54,262
1775		G-SG	SG		5,935,286	4,405,594	1,529,692	-	1,529,692
1776		PT	SG		53,971	40,061	13,910	-	13,910
1777				B8	15,208,030	10,742,778	4,465,252	-	4,465,252

FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS			OREGON		
					TOTAL	OTHER	OREGON	ADJUSTMENT	ADJ TOTAL	
1908	303	Miscellaneous Intangible Plant								
1909		I-SITUS	S		15,701,801	11,077,382	4,624,419	-	4,624,419	
1910		I-SG	SG		153,700,697	114,087,648	39,613,049	2,299,448	41,912,497	
1911		PTD	SO		370,173,933	269,831,381	100,342,552	6,585,041	106,927,592	
1912		P	SE		16,649	12,494	4,154	-	4,154	
1913		CUST	CN		144,966,799	99,314,426	45,652,373	178,935	45,831,308	
1914		P	SG		-	-	-	-	-	
1915		P	SG		-	-	-	-	-	
1916				B8	684,559,878	494,323,331	190,236,547	9,063,424	199,299,971	
1917	303	Less Non-Utility Plant								
1918		I-SITUS	S		-	-	-	-	-	
1919					684,559,878	494,323,331	190,236,547	9,063,424	199,299,971	
1920	IP	Unclassified Intangible Plant - Acct 300								
1921		I-SITUS	S		-	-	-	-	-	
1922		I-SG	SG		-	-	-	-	-	
1923		P	SG		-	-	-	-	-	
1924		PTD	SO		-	-	-	-	-	
1925					-	-	-	-	-	
1926					-	-	-	-	-	
1927		Total Intangible Plant			B8	847,214,545	607,046,741	240,167,804	9,599,357	249,767,161
1928										
1929		Summary of Intangible Plant by Factor								
1930		S			(15,379,414)	(20,003,833)	4,624,419	-	4,624,419	
1931		DGP			-	-	-	-	-	
1932		DGU			-	-	-	-	-	
1933		SG			347,436,578	257,892,272	89,544,306	2,835,381	92,379,687	
1934		SO			370,173,933	269,831,381	100,342,552	6,585,041	106,927,592	
1935		CN			144,966,799	99,314,426	45,652,373	178,935	45,831,308	
1936		SSGCT			-	-	-	-	-	
1937		SSGCH			-	-	-	-	-	
1938		SE			16,649	12,494	4,154	-	4,154	
1939		Total Intangible Plant by Factor				847,214,545	607,046,741	240,167,804	9,599,357	249,767,161
1940		Summary of Unclassified Plant (Account 106)								
1941		DP			58,775,003	43,225,320	15,549,683	-	15,549,683	
1942		DS0			-	-	-	-	-	
1943		GP			9,817,983	7,156,635	2,661,347	-	2,661,347	
1944		HP			-	-	-	-	-	
1945		NP			-	-	-	-	-	
1946		OP			(581,777)	(431,836)	(149,940)	-	(149,940)	
1947		TP			116,666,340	86,598,100	30,068,240	-	30,068,240	
1948		TS0			-	-	-	-	-	
1949		IP			-	-	-	-	-	
1950		MP			-	-	-	-	-	
1951		SP			32,546,586	24,158,403	8,388,183	-	8,388,183	
1952		Total Unclassified Plant by Factor				217,224,136	160,706,623	56,517,513	-	56,517,513
1953										
1954		Total Electric Plant In Service			B8	27,090,279,398	19,746,953,672	7,343,325,727	73,859,277	7,417,185,004

FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS			OREGON	
					TOTAL	OTHER	OREGON	ADJUSTMENT	ADJ TOTAL
1955	Summary of Electric Plant by Factor								
1956	S				7,271,633,591	5,054,887,323	2,216,746,268	26,841,515	2,243,587,783
1957	SE				5,489,752	4,119,949	1,369,802	34,896,881	36,266,683
1958	DGU				-	-	-	-	-
1959	DGP				-	-	-	-	-
1960	SG				19,017,436,168	14,116,100,988	4,901,335,181	3,553,860	4,904,889,040
1961	SO				644,909,093	470,094,449	174,814,643	8,388,086	183,202,729
1962	CN				164,195,341	112,487,591	51,707,750	178,935	51,886,685
1963	DEU				-	-	-	-	-
1964	SSGCH				-	-	-	-	-
1965	SSGCT				-	-	-	-	-
1966	Less Capital Leases				(13,384,546)	(10,736,629)	(2,647,917)	-	(2,647,917)
1967					<u>27,090,279,398</u>	<u>19,746,953,672</u>	<u>7,343,325,727</u>	<u>73,859,277</u>	<u>7,417,185,004</u>
1968	105	Plant Held For Future Use							
1969		DPW	S		10,909,969	6,433,940	4,476,029	(4,476,029)	-
1970		P	SG		-	-	-	-	-
1971		T	SG		3,701,686	2,747,656	954,030	(3,253,819)	(2,299,789)
1972		P	SG		8,923,302	6,623,512	2,299,789	-	2,299,789
1973		P	SE		-	-	-	-	-
1974		G	SG		-	-	-	-	-
1975									
1976									
1977		Total Plant Held For Future Use		B10	<u>23,534,956</u>	<u>15,805,108</u>	<u>7,729,848</u>	<u>(7,729,848)</u>	<u>(0)</u>
1978									
1979	114	Electric Plant Acquisition Adjustments							
1980		P	S		11,763,784	11,763,784	-	-	-
1981		P	SG		144,704,699	107,410,175	37,294,524	-	37,294,524
1982		P	SG		-	-	-	-	-
1983		Total Electric Plant Acquisition Adjustment		B15	<u>156,468,483</u>	<u>119,173,959</u>	<u>37,294,524</u>	<u>-</u>	<u>37,294,524</u>
1984									
1985	115	Accum Provision for Asset Acquisition Adjustments							
1986		P	S		(690,999)	(690,999)	-	-	-
1987		P	SG		(118,854,240)	(88,222,115)	(30,632,124)	(616,172)	(31,248,296)
1988		P	SG		-	-	-	-	-
1989				B15	<u>(119,545,239)</u>	<u>(88,913,115)</u>	<u>(30,632,124)</u>	<u>(616,172)</u>	<u>(31,248,296)</u>
1990									
1991	128	Pensions							
1992		P	SO		-	-	-	-	-
1993		Total Nuclear Fuel		B15	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
1994									
1995	124	Weatherization							
1996		DMSC	S		1,006,711	1,006,711	0	-	0
1997		DMSC	SO		(4,710)	(3,433)	(1,277)	-	(1,277)
1998				B16	<u>1,002,001</u>	<u>1,003,278</u>	<u>(1,276)</u>	<u>-</u>	<u>(1,276)</u>
1999									
2000	182W	Weatherization							
2001		DMSC	S		(5,459,776)	(5,459,776)	-	-	-
2002		DMSC	SG		-	-	-	-	-
2003		DMSC	SGCT		-	-	-	-	-
2004		DMSC	SO		-	-	-	-	-
2005				B16	<u>(5,459,776)</u>	<u>(5,459,776)</u>	<u>-</u>	<u>-</u>	<u>-</u>
2006									
2007	186W	Weatherization							
2008		DMSC	S		-	-	-	-	-
2009		DMSC	CN		-	-	-	-	-
2010		DMSC	CNP		-	-	-	-	-
2011		DMSC	SG		-	-	-	-	-
2012		DMSC	SO		-	-	-	-	-
2013				B16	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
2014									
2015		Total Weatherization		B16	<u>(4,457,774)</u>	<u>(4,456,498)</u>	<u>(1,276)</u>	<u>-</u>	<u>(1,276)</u>

FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS			OREGON	
					TOTAL	OTHER	OREGON	ADJUSTMENT	ADJ TOTAL
2137									
2138	1869	Misc Deferred Debits-Trojan							
2139		P	S		-	-	-	-	-
2140		P	SG		-	-	-	-	-
2141				B15	-	-	-	-	-
2142									
2143		Total Miscellaneous Rate Base		B15	-	-	-	-	-
2144									
2145		Total Rate Base Additions		B15	1,469,762,950	1,105,733,356	364,029,594	(151,808,359)	212,221,235
2146	235	Customer Service Deposits							
2147		CUST	S		-	-	-	-	-
2148		CUST	CN		-	-	-	-	-
2149		Total Customer Service Deposits		B15	-	-	-	-	-
2150									
2151	2281	Prop Ins	PTD	S	(6,049,651)	(8,048,935)	1,999,284	-	1,999,284
2152	2282	Inj & Dam	PTD	SO	3,700,574	2,697,464	1,003,110	-	1,003,110
2153	2282	Inj & Dam	PTD	S	(4,816,587)	-	(4,816,587)	-	(4,816,587)
2154	2283	Pen & Ben	PTD	SO	(248,144,828)	(180,880,542)	(67,264,286)	66,754,120	(510,165)
2155	2283	Pen & Ben	PTD	S	-	-	-	-	-
2156	25335	Pens Oblig	P	SE	(115,119,099)	(86,394,593)	(28,724,507)	-	(28,724,507)
2157	254	Reg. Liabs.	PTD	SO	(798,868)	(582,320)	(216,548)	-	(216,548)
2158				B15	(371,228,459)	(273,208,925)	(98,019,534)	66,754,120	(31,265,414)
2159									
2160	22841	Accum Misc Oper Provisions - Other							
2161		P	S		-	-	-	-	-
2162		P	SG		(818,300)	(607,400)	(210,899)	-	(210,899)
2163				B15	(818,300)	(607,400)	(210,899)	-	(210,899)
2164									
2165	254105	ARO	P	S	261,341	261,341	-	-	-
2166	230	ARO	P	TROJD	(2,042,065)	(1,518,763)	(523,302)	-	(523,302)
2167	254105	ARO	P	TROJD	(3,397,217)	(2,526,642)	(870,575)	-	(870,575)
2168	254	Reg. Liabs.	P	S	(100,446,119)	(97,057,769)	(3,388,349)	-	(3,388,349)
2169				B15	(105,624,061)	(100,841,834)	(4,782,227)	-	(4,782,227)
2170									
2171	252	Customer Advances for Construction							
2172		DPW	S		742,305	1,155,096	(412,790)	(909,827)	(1,322,617)
2173		DPW	SE		-	-	-	-	-
2174		T	SG		(36,971,392)	(27,442,811)	(9,528,581)	2,991,458	(6,537,123)
2175		DPW	SO		-	-	-	-	-
2176		CUST	CN		-	-	-	-	-
2177		Total Customer Advances for Construction		B19	(36,229,087)	(26,287,715)	(9,941,371)	2,081,631	(7,859,740)
2178									
2179	25398	SO2 Emissions							
2180		P	SE		-	-	-	(71)	(71)
2181				B19	-	-	-	(71)	(71)
2182									
2183	25399	Other Deferred Credits							
2184		P	S		(6,647,022)	(5,504,194)	(1,142,828)	-	(1,142,828)
2185		LABOR	SO		(39,663,381)	(28,911,881)	(10,751,499)	-	(10,751,499)
2186		P	SG		(4,177,642)	(3,100,944)	(1,076,697)	-	(1,076,697)
2187		P	SE		(4,515,369)	(3,388,695)	(1,126,675)	-	(1,126,675)
2188				B19	(55,003,413)	(40,905,714)	(14,097,699)	-	(14,097,699)

FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS			OREGON	
					TOTAL	OTHER	OREGON	ADJUSTMENT	ADJ TOTAL
2252									
2253									
2254	108SP	Steam Prod Plant Accumulated Depr							
2255		P	S		12,146,496	12,146,496	-	-	-
2256		P	SG		(742,532,663)	(551,160,838)	(191,371,825)	-	(191,371,825)
2257		P	SG		(745,303,986)	(553,217,912)	(192,086,074)	-	(192,086,074)
2258		P	SG		(1,236,783,296)	(918,029,000)	(318,754,296)	(150,187,438)	(468,941,734)
2259		P	SG		-	-	-	-	-
2260		P	SG		(222,109,836)	(164,865,803)	(57,244,034)	-	(57,244,034)
2261				B17	<u>(2,934,583,285)</u>	<u>(2,175,127,057)</u>	<u>(759,456,228)</u>	<u>(150,187,438)</u>	<u>(909,643,666)</u>
2262									
2263	108NP	Nuclear Prod Plant Accumulated Depr							
2264		P	SG		-	-	-	-	-
2265		P	SG		-	-	-	-	-
2266		P	SG		-	-	-	-	-
2267				B17	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
2268									
2269									
2270	108HP	Hydraulic Prod Plant Accum Depr							
2271		P	S		1,830,269	1,830,269	-	-	-
2272		P	SG		(164,616,600)	(122,190,211)	(42,426,388)	-	(42,426,388)
2273		P	SG		(30,313,592)	(22,500,916)	(7,812,677)	-	(7,812,677)
2274		P	SG		(145,155,175)	(107,744,551)	(37,410,625)	(305,391)	(37,716,016)
2275		P	SG		(41,840,073)	(31,056,694)	(10,783,379)	52,358	(10,731,022)
2276				B17	<u>(380,095,172)</u>	<u>(281,662,103)</u>	<u>(98,433,069)</u>	<u>(253,034)</u>	<u>(98,686,103)</u>
2277									
2278	108OP	Other Production Plant - Accum Depr							
2279		P	S		-	-	-	-	-
2280		P	SG		-	-	-	-	-
2281		P	SG		(620,971,212)	(460,929,237)	(160,041,975)	-	(160,041,975)
2282		P	SG		(325,057,108)	(241,280,629)	(83,776,479)	14,671,319	(69,105,160)
2283		P	SG		(33,809,327)	(25,095,700)	(8,713,627)	-	(8,713,627)
2284				B17	<u>(979,837,647)</u>	<u>(727,305,566)</u>	<u>(252,532,081)</u>	<u>14,671,319</u>	<u>(237,860,762)</u>
2285									
2286	108EP	Experimental Plant - Accum Depr							
2287		P	SG		-	-	-	-	-
2288		P	SG		-	-	-	-	-
2289					-	-	-	-	-
2290									
2291				B17	<u>(4,294,516,104)</u>	<u>(3,184,094,726)</u>	<u>(1,110,421,378)</u>	<u>(135,769,153)</u>	<u>(1,246,190,531)</u>
2292									
2293									
2294		S			13,976,766	13,976,766	-	-	-
2295		DGP			-	-	-	-	-
2296		DGU			-	-	-	-	-
2297		SG			(4,308,492,870)	(3,198,071,492)	(1,110,421,378)	(135,769,153)	(1,246,190,531)
2298		SSGCH			-	-	-	-	-
2299		SSGCT			-	-	-	-	-
2300					<u>(4,294,516,104)</u>	<u>(3,184,094,726)</u>	<u>(1,110,421,378)</u>	<u>(135,769,153)</u>	<u>(1,246,190,531)</u>
2301									
2302									
2303	108TP	Transmission Plant Accumulated Depr							
2304		T	SG		(347,411,013)	(257,873,296)	(89,537,717)	-	(89,537,717)
2305		T	SG		(415,328,268)	(308,286,339)	(107,041,929)	-	(107,041,929)
2306		T	SG		(877,438,844)	(651,297,852)	(226,140,992)	(395,097)	(226,536,089)
2307				B17	<u>(1,640,178,124)</u>	<u>(1,217,457,487)</u>	<u>(422,720,638)</u>	<u>(395,097)</u>	<u>(423,115,735)</u>

FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	UNADJUSTED RESULTS			OREGON	
					TOTAL	OTHER	OREGON	ADJUSTMENT	ADJ TOTAL
2308	108360	Land and Land Rights							
2309		DPW	S		(9,647,032)	(6,726,020)	(2,921,012)	-	(2,921,012)
2310				B17	(9,647,032)	(6,726,020)	(2,921,012)	-	(2,921,012)
2311									
2312	108361	Structures and Improvements							
2313		DPW	S		(25,271,902)	(18,153,649)	(7,118,253)	-	(7,118,253)
2314				B17	(25,271,902)	(18,153,649)	(7,118,253)	-	(7,118,253)
2315									
2316	108362	Station Equipment							
2317		DPW	S		(272,972,188)	(193,114,633)	(79,857,555)	-	(79,857,555)
2318				B17	(272,972,188)	(193,114,633)	(79,857,555)	-	(79,857,555)
2319									
2320	108363	Storage Battery Equipment							
2321		DPW	S		-	-	-	-	-
2322				B17	-	-	-	-	-
2323									
2324	108364	Poles, Towers & Fixtures							
2325		DPW	S		(621,484,367)	(368,632,861)	(252,851,506)	(245,414)	(253,096,920)
2326				B17	(621,484,367)	(368,632,861)	(252,851,506)	(245,414)	(253,096,920)
2327									
2328	108365	Overhead Conductors							
2329		DPW	S		(320,208,216)	(191,095,367)	(129,112,849)	-	(129,112,849)
2330				B17	(320,208,216)	(191,095,367)	(129,112,849)	-	(129,112,849)
2331									
2332	108366	Underground Conduit							
2333		DPW	S		(160,607,580)	(116,960,421)	(43,647,159)	-	(43,647,159)
2334				B17	(160,607,580)	(116,960,421)	(43,647,159)	-	(43,647,159)
2335									
2336	108367	Underground Conductors							
2337		DPW	S		(379,289,094)	(295,890,919)	(83,398,175)	-	(83,398,175)
2338				B17	(379,289,094)	(295,890,919)	(83,398,175)	-	(83,398,175)
2339									
2340	108368	Line Transformers							
2341		DPW	S		(515,341,247)	(286,799,911)	(228,541,335)	-	(228,541,335)
2342				B17	(515,341,247)	(286,799,911)	(228,541,335)	-	(228,541,335)
2343									
2344	108369	Services							
2345		DPW	S		(297,348,677)	(176,020,494)	(121,328,183)	-	(121,328,183)
2346				B17	(297,348,677)	(176,020,494)	(121,328,183)	-	(121,328,183)
2347									
2348	108370	Meters							
2349		DPW	S		(96,979,763)	(62,740,414)	(34,239,349)	-	(34,239,349)
2350				B17	(96,979,763)	(62,740,414)	(34,239,349)	-	(34,239,349)
2351									
2352									
2353									
2354	108371	Installations on Customers' Premises							
2355		DPW	S		(7,265,922)	(5,145,128)	(2,120,794)	-	(2,120,794)
2356				B17	(7,265,922)	(5,145,128)	(2,120,794)	-	(2,120,794)
2357									
2358	108372	Leased Property							
2359		DPW	S		-	-	-	-	-
2360				B17	-	-	-	-	-
2361									
2362	108373	Street Lights							
2363		DPW	S		(30,956,326)	(20,150,609)	(10,805,717)	-	(10,805,717)
2364				B17	(30,956,326)	(20,150,609)	(10,805,717)	-	(10,805,717)
2365									
2366	108D00	Unclassified Dist Plant - Acct 300							
2367		DPW	S		-	-	-	-	-
2368				B17	-	-	-	-	-
2369									
2370	108DS	Unclassified Dist Sub Plant - Acct 300							
2371		DPW	S		-	-	-	-	-
2372				B17	-	-	-	-	-
2373									
2374	108DP	Unclassified Dist Sub Plant - Acct 300							
2375		DPW	S		3,644,221	3,344,216	300,005	-	300,005
2376				B17	3,644,221	3,344,216	300,005	-	300,005
2377									
2378									
2379		Total Distribution Plant Accum Depreciation		B17	(2,733,728,093)	(1,738,086,210)	(995,641,883)	(245,414)	(995,887,297)
2380									
2381		Summary of Distribution Plant Depr by Factor							
2382		S			(2,733,728,093)	(1,738,086,210)	(995,641,883)	(245,414)	(995,887,297)
2383									
2384		Total Distribution Depreciation by Factor		B17	(2,733,728,093)	(1,738,086,210)	(995,641,883)	(245,414)	(995,887,297)

FERC ACCT	DESCRIP	BUS FUNC	FACTOR	Ref	TOTAL	UNADJUSTED RESULTS OTHER	OREGON	ADJUSTMENT	OREGON ADJ TOTAL
2456									
2457	111HP	Accum Prov for Amort-Hydro							
2458		P	SG		-	-	-	-	-
2459		P	SG		-	-	-	-	-
2460		P	SG		(1,898,079)	(1,408,890)	(489,189)	-	(489,189)
2461		P	SG		-	-	-	-	-
2462				B18	(1,898,079)	(1,408,890)	(489,189)	-	(489,189)
2463									
2464									
2465	111IP	Accum Prov for Amort-Intangible Plant							
2466		I-SITUS	S		22,187,981	22,294,158	(106,178)	-	(106,178)
2467		P	SG		-	-	-	-	-
2468		P	SG		(456,857)	(339,112)	(117,745)	-	(117,745)
2469		P	SE		(12,457)	(9,348)	(3,108)	-	(3,108)
2470		I-SG	SG		(68,379,792)	(50,756,371)	(17,623,421)	(113,421)	(17,736,842)
2471		I-SG	SG		(83,886,501)	(62,266,560)	(21,619,942)	(13,914)	(21,633,855)
2472		I-SG	SG		(5,368,174)	(3,984,643)	(1,383,531)	-	(1,383,531)
2473		CUST	CN		(121,255,344)	(83,070,089)	(38,185,255)	(5,994)	(38,191,249)
2474		P	SG		-	-	-	-	-
2475		P	SG		(609,854)	(452,677)	(157,177)	-	(157,177)
2476		PTD	SO		(273,677,287)	(199,491,951)	(74,185,335)	(280,369)	(74,465,704)
2477				B18	(531,458,285)	(378,076,593)	(153,381,692)	(413,698)	(153,795,390)
2478	111IP	Less Non-Utility Plant							
2479		NUTIL	OTH		-	-	-	-	-
2480					(531,458,285)	(378,076,593)	(153,381,692)	(413,698)	(153,795,390)
2481									
2482	111390	Accum Amtr - Capital Lease							
2483		G-SITUS	S		396,357	254,535	141,823	-	141,823
2484		P	SG		910,304	675,693	234,611	-	234,611
2485		PTD	SO		8,673,284	6,322,229	2,351,056	-	2,351,056
2486					9,979,946	7,252,456	2,727,490	-	2,727,490
2487									
2488		Remove Capital Lease Amtr			(9,979,946)	(7,252,456)	(2,727,490)	-	(2,727,490)
2489									
2490		Total Accum Provision for Amortization		B18	(549,480,675)	(389,492,284)	(159,988,390)	(413,698)	(160,402,088)
2491									
2492									
2493									
2494									
2495		Summary of Amortization by Factor							
2496		S			10,208,989	15,274,627	(5,065,638)	-	(5,065,638)
2497		DGP			-	-	-	-	-
2498		DGU			-	-	-	-	-
2499		SE			(12,457)	(9,348)	(3,108)	-	(3,108)
2500		SO			(268,752,964)	(195,902,458)	(72,850,506)	(280,369)	(73,130,874)
2501		CN			(121,255,344)	(83,070,089)	(38,185,255)	(5,994)	(38,191,249)
2502		SSGCT			-	-	-	-	-
2503		SSGCH			-	-	-	-	-
2504		SG			(159,688,953)	(118,532,560)	(41,156,393)	(127,335)	(41,283,728)
2505		Less Capital Lease			(9,979,946)	(7,252,456)	(2,727,490)	-	(2,727,490)
2506		Total Provision For Amortization by Factor			(549,480,675)	(389,492,284)	(159,988,390)	(413,698)	(160,402,088)

3. REVENUE ADJUSTMENTS

	3.1	3.2	3.3	3.4	3.5	3.6	3.7
	Temperature	Revenue	Effective Price	SO2 Emission	REC Revenues	Wheeling	Ancillary Services
	Normalization	Normalization	Change	Allowance Sales		Revenues	Revenue
	Total Normalized						
1 Operating Revenues:							
2 General Business Revenues	(21,885,961)	(22,773,354)	(1,264,430)	2,151,823	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	(3,693,299)	-	-	-	(1,254,608)	(2,959,498)	520,807
6 Total Operating Revenues	(25,579,260)	(22,773,354)	(1,264,430)	2,151,823	-	(1,254,608)	520,807
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	(8,546,301)	(7,608,805)	(422,459)	718,946	(15)	(419,177)	174,007
24 State	(1,161,300)	(1,033,910)	(57,405)	97,693	(2)	(56,959)	23,645
25 Deferred Income Taxes	25	-	-	-	25	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	(21)	-	-	-	(21)	-	-
28 Total Operating Expenses:	(9,707,598)	(8,642,716)	(479,864)	816,638	(13)	(476,136)	197,652
29							
30 Operating Rev For Return:	(15,671,662)	(14,130,638)	(784,586)	1,335,185	13	(778,472)	323,156
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 Pensions	-	-	-	-	-	-	-
38 Propayments	-	-	-	-	-	-	-
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	27	-	-	-	27	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	(71)	-	-	-	(71)	-	-
54							
55 Total Deductions:	(44)	-	-	-	(44)	-	-
56							
57 Total Rate Base:	(44)	-	-	-	(44)	-	-
58							
59							
60 Estimated ROE impact	-0.866%	-0.771%	-0.043%	0.073%	0.000%	-0.042%	-0.100%
61							
62							
63							
64 TAX CALCULATION:							
66 Operating Revenue	(25,579,239)	(22,773,354)	(1,264,430)	2,151,823	21	(1,254,608)	520,807
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	65	-	-	-	65	-	-
72 Income Before Tax	(25,579,304)	(22,773,354)	(1,264,430)	2,151,823	(44)	(1,254,608)	520,807
73							
74 State Income Taxes	(1,161,300)	(1,033,910)	(57,405)	97,693	(2)	(56,959)	23,645
75							
76 Taxable Income	(24,418,004)	(21,739,444)	(1,207,025)	2,054,130	(42)	(1,197,649)	497,163
77							
78 Federal Income Taxes	(8,546,301)	(7,608,805)	(422,459)	718,946	(15)	(419,177)	174,007

	3.1	3.2	3.3	3.4	3.5	3.6	3.7	
	Total Normalized	Temperature Normalization	Revenue Normalization	Effective Price Change	SO2 Emission Allowance Sales	REC Revenues	Wheeling Revenues	Ancillary Services Revenue
1 Operating Revenues:								
2 General Business Revenues	(24,037,784)	(22,773,354)	(1,264,430)	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-	-
5 Other Operating Revenues	(1,331,153)	-	-	-	-	(1,254,608)	(76,544)	-
6 Total Operating Revenues	(25,368,937)	(22,773,354)	(1,264,430)	-	-	(1,254,608)	(76,544)	-
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	(8,476,015)	(7,608,805)	(422,459)	-	-	(419,177)	(25,574)	-
24 State	(1,151,750)	(1,033,910)	(57,405)	-	-	(56,959)	(3,475)	-
25 Deferred Income Taxes	-	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-	-
28 Total Operating Expenses:	(9,627,765)	(8,642,716)	(479,864)	-	-	(476,136)	(29,049)	-
29								
30 Operating Rev For Return:	(15,741,172)	(14,130,638)	(784,586)	-	-	(778,472)	(47,495)	-
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 Pensions	-	-	-	-	-	-	-	-
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	-0.858%	-0.771%	-0.043%	0.000%	0.000%	-0.042%	-0.003%	0.000%
61								
62								
63								
64 TAX CALCULATION:								
66 Operating Revenue	(25,368,937)	(22,773,354)	(1,264,430)	-	-	(1,254,608)	(76,544)	-
67 Other Deductions	-	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-	-
72 Income Before Tax	(25,368,937)	(22,773,354)	(1,264,430)	-	-	(1,254,608)	(76,544)	-
73								
74 State Income Taxes	(1,151,750)	(1,033,910)	(57,405)	-	-	(56,959)	(3,475)	-
75								
76 Taxable Income	(24,217,187)	(21,739,444)	(1,207,025)	-	-	(1,197,649)	(73,089)	-
77								
78 Federal Income Taxes	(8,476,015)	(7,608,805)	(422,459)	-	-	(419,177)	(25,574)	-

	3.1	3.2	3.3	3.4	3.5	3.6	3.7	
	Total Normalized	Temperature Normalization	Revenue Normalization	Effective Price Change	SO2 Emission Allowance Sales	REC Revenues	Wheeling Revenues	Ancillary Services Revenue
1 Operating Revenues:								
2 General Business Revenues	-	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-	-
5 Other Operating Revenues	248,794	-	-	-	-	-	248,794	-
6 Total Operating Revenues	248,794	-	-	-	-	-	248,794	-
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	83,125	-	-	-	-	-	83,125	-
24 State	11,295	-	-	-	-	-	11,295	-
25 Deferred Income Taxes	-	-	-	-	-	-	-	-
26 Investment Tax Credit (Adj.)	-	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-	-
28 Total Operating Expenses:	94,420	-	-	-	-	-	94,420	-
29								
30 Operating Rev For Return:	154,374	-	-	-	-	-	154,374	-
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 Pensions	-	-	-	-	-	-	-	-
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 Actv For Const	-	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-	-
54								
55 Total Deductions:	-	-	-	-	-	-	-	-
56								
57 Total Rate Base:	-	-	-	-	-	-	-	-
58								
59								
60 Estimated ROE impact:	0.009%	0.000%	0.000%	0.000%	0.000%	0.000%	0.009%	0.000%
61								
62								
63								
64 TAX CALCULATION:								
65								
66 Operating Revenue	248,794	-	-	-	-	-	248,794	-
67 Other Deductions	-	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-	-
72 Income Before Tax	248,794	-	-	-	-	-	248,794	-
73								
74 State Income Taxes	11,295	-	-	-	-	-	11,295	-
75								
76 Taxable Income	237,499	-	-	-	-	-	237,499	-
77								
78 Federal Income Taxes	83,125	-	-	-	-	-	83,125	-

	3.1	3.2	3.3	3.4	3.5	3.6	3.7	
	Total Normalized	Temperature Normalization	Revenue Normalization	Effective Price Change	SO2 Emission Allowance Sales	REC Revenues	Wheeling Revenues	Ancillary Services Revenue
1 Operating Revenues:								
2 General Business Revenues	2,151,823	-	-	2,151,823	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-	-
5 Other Operating Revenues	(2,610,940)	-	-	-	-	-	(3,131,748)	520,807
6 Total Operating Revenues	(459,117)	-	-	2,151,823	-	-	(3,131,748)	520,807
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	(153,410)	-	-	718,946	(15)	-	(1,046,348)	174,007
24 State	(20,846)	-	-	97,693	(2)	-	(142,181)	23,645
25 Deferred Income Taxes	25	-	-	-	25	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-	-
27 Misc Revenue & Expense	(21)	-	-	-	(21)	-	-	-
28 Total Operating Expenses:	(174,253)	-	-	816,638	(13)	-	(1,188,530)	197,652
29								
30 Operating Rev For Return:	(284,865)	-	-	1,335,185	13	-	(1,943,218)	323,156
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 Pensions	-	-	-	-	-	-	-	-
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	27	-	-	-	27	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-	-
53 Miscellaneous Deductions	(71)	-	-	-	(71)	-	-	-
54								
55 Total Deductions:	(44)	-	-	-	(44)	-	-	-
56								
57 Total Rate Base:	(44)	-	-	-	(44)	-	-	-
58								
59								
60 Estimated ROE impact	-0.016%	0.000%	0.000%	0.076%	0.000%	0.000%	-0.110%	0.018%
61								
62								
63								
64 TAX CALCULATION:								
66 Operating Revenue	(459,098)	-	-	2,151,823	21	-	(3,131,748)	520,807
67 Other Deductions	-	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-	-
71 Schedule "M" Deductions	65	-	-	-	65	-	-	-
72 Income Before Tax	(459,162)	-	-	2,151,823	(44)	-	(3,131,748)	520,807
73								
74 State Income Taxes	(20,846)	-	-	97,693	(2)	-	(142,181)	23,645
75								
76 Taxable Income	(438,318)	-	-	2,054,130	(42)	-	(2,989,567)	497,163
77								
78 Federal Income Taxes	(153,410)	-	-	718,946	(15)	-	(1,046,348)	174,007

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>OREGON</u> <u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Revenue:							
Residential	440	1	(18,762,555)	OR	Situs	(18,762,555)	3.1.1
Commercial	442	1	(2,988,163)	OR	Situs	(2,988,163)	3.1.1
Industrial ¹	442	1	(1,022,636)	OR	Situs	(1,022,636)	3.1.1
Total			<u>(22,773,354)</u>			<u>(22,773,354)</u>	

¹ Includes Irrigation

Description of Adjustment:

This adjustment normalizes revenues for the 12 months ended Dec 2017 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.

**Table 1 - Revenue
Pacific Power
State of Oregon
December 2017 Results of Operations**

	A	B	C	D	E	F	G	H	I	J	K	L
	Total Revenue	Remove Amounts From 305 Report Not Included in Model Inputs ¹	Unadjusted Revenues	Remove Tariff Riders ²	Actual Base Rate Revenues	Normalizing Adjustments ³	Temperature Normalization	Total Type 1 Adjusted Revenue	Type 2 Annualized Price Change ³	Total Type 2 Adjusted Revenue	Type 3 Pro Forma Price Change ⁴	Total Oregon Adjusted Revenue
Residential	\$649,490,092	\$17,953,441	\$667,443,533	(\$8,546)	\$667,434,987	\$0	(\$18,762,555)	\$648,672,432	\$0	\$648,672,432	\$987,423	\$649,659,855
Commercial	\$492,112,855	(\$15,336,607)	\$476,776,248	(\$1,769,591)	\$475,006,657	\$0	(\$2,988,163)	\$472,018,494	\$0	\$472,018,494	\$854,873	\$472,873,367
Industrial	\$139,970,879	(\$2,866,722)	\$137,104,157	\$595,938	\$137,700,094	\$0	\$0	\$137,700,094	\$0	\$137,700,094	\$258,271	\$137,958,365
Irrigation	\$30,201,637	\$91,623	\$30,293,260	(\$90,700)	\$30,202,560	\$0	(\$1,027,636)	\$29,179,924	\$0	\$29,179,924	\$45,565	\$29,225,489
Public St. & Hwy	\$6,566,384	(\$193,564)	\$6,372,820	\$8,470	\$6,381,290	\$0	\$0	\$6,381,290	\$0	\$6,381,290	\$5,691	\$6,386,981
Total Oregon	\$1,318,341,847	(\$351,829)	\$1,317,990,019	(\$1,264,430)	\$1,316,725,588	\$0	(\$22,773,354)	\$1,293,952,234	\$0	\$1,293,952,234	\$2,151,823	\$1,296,104,057
Source / Formula	305 Report			Table 2 - B	C + D	Table 2	Table 2	E + F + G	Table 2	H + I	Table 2	J + K

¹ Solar Feed-In Revenue, Gain on Sale of Asset, Revenue Accounting Adjustments, Revenue Adjustment (R&D Reserve), DSM, Blue Sky, Revenue Adjust Property Insur, RPA (Sch 98), Pilot Program Cost Adjustment (Sch 95), Intercost Funding Adjustment (Sch 97), Deferred Accounting Adjustment (192), Deer Creek Mine Underdepreciated Investment Adjustment (Sch 137), Renewal Resource Deferral Adjustment (Sch 203), & Oregon Solar Incentive Program (Sch 204)

² Removal of Irrigation Demand Charge Accrual (net zero for calendar year)

³ No annualized adjustments.

⁴ TAM rate change effective January 1, 2018

**Table 1 - MWhs
Pacific Power
State of Oregon
December 2017 Results of Operations**

	A	B	C
	Total MWhs	Temperature Adjustments MWhs	Adjusted MWhs
Residential	5,804,346	(179,513)	5,624,833
Commercial	5,225,815	(44,559)	5,181,256
Industrial	1,819,518	0	1,819,518
Irrigation	311,126	(10,568)	300,558
Public St & Hwy	39,477	0	39,477
Total Oregon	13,200,282	(234,640)	12,965,641
Source / Formula	305 Report	Table 2	A + B

Table 2
 Financial Statements
 Semi-Annual Report
 12 Months Ended December 31, 2017
 Revenue, Volume and Customer Adjustments

Category	US Accounts Contributors	US Business Units	Competitive Adjustments (\$)	Total Exp. 1 Adjusted AWB	Net Billed Revenue	Revenue Incentive (\$)	Actual Billed Revenue	Non-Billing Adjustments	Termination Adjustment (\$)	Type 1			Total Billed Revenue	Type 2 Adjustments	Type 3 Adjustments	Total Billed Revenue	Type 1 Adjustments	Type 2 Adjustments	Type 3 Adjustments	Total Billed Revenue
										Total	Volume	Customer								
Residential	15	2,187,531	17,477,277	2,187,531	\$10,745,415	\$10,745,415	\$10,745,415	\$0	\$0	\$0	\$0	\$10,745,415	\$0	\$0	\$0	\$10,745,415	\$0	\$0	\$0	\$10,745,415
	23	61,801	(1,783,747)	61,801	\$1,783,747	\$1,783,747	\$1,783,747	\$0	\$0	\$0	\$0	\$1,783,747	\$0	\$0	\$0	\$1,783,747	\$0	\$0	\$0	\$1,783,747
	25	50,232,665	0	50,232,665	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Commercial	15	5,804,246,606	(179,541,205)	5,624,705,401	\$4,000,000,000	\$4,000,000,000	\$4,000,000,000	\$0	\$0	\$0	\$0	\$4,000,000,000	\$0	\$0	\$0	\$4,000,000,000	\$0	\$0	\$0	\$4,000,000,000
	23	1,200,134,645	(3,500,815)	1,196,633,830	\$1,196,633,830	\$1,196,633,830	\$1,196,633,830	\$0	\$0	\$0	\$0	\$1,196,633,830	\$0	\$0	\$0	\$1,196,633,830	\$0	\$0	\$0	\$1,196,633,830
	25	1,130,122,718	(6,410,577)	1,123,712,141	\$1,123,712,141	\$1,123,712,141	\$1,123,712,141	\$0	\$0	\$0	\$0	\$1,123,712,141	\$0	\$0	\$0	\$1,123,712,141	\$0	\$0	\$0	\$1,123,712,141
	45	14,864	0	14,864	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	47	4,709,020	0	4,709,020	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	55	1,752,819	(8,035,198)	1,744,784	\$1,744,784	\$1,744,784	\$1,744,784	\$0	\$0	\$0	\$0	\$1,744,784	\$0	\$0	\$0	\$1,744,784	\$0	\$0	\$0	\$1,744,784
	84	1,752,819	(8,035,198)	1,744,784	\$1,744,784	\$1,744,784	\$1,744,784	\$0	\$0	\$0	\$0	\$1,744,784	\$0	\$0	\$0	\$1,744,784	\$0	\$0	\$0	\$1,744,784
Industrial	15	264,327	0	264,327	\$1,141,145	\$1,141,145	\$1,141,145	\$0	\$0	\$0	\$0	\$1,141,145	\$0	\$0	\$0	\$1,141,145	\$0	\$0	\$0	\$1,141,145
	23	1,025,535	0	1,025,535	\$2,176,574	\$2,176,574	\$2,176,574	\$0	\$0	\$0	\$0	\$2,176,574	\$0	\$0	\$0	\$2,176,574	\$0	\$0	\$0	\$2,176,574
	25	454	0	454	\$1,141,145	\$1,141,145	\$1,141,145	\$0	\$0	\$0	\$0	\$1,141,145	\$0	\$0	\$0	\$1,141,145	\$0	\$0	\$0	\$1,141,145
	47	1,141,145	0	1,141,145	\$1,141,145	\$1,141,145	\$1,141,145	\$0	\$0	\$0	\$0	\$1,141,145	\$0	\$0	\$0	\$1,141,145	\$0	\$0	\$0	\$1,141,145
	88	1,141,145	0	1,141,145	\$1,141,145	\$1,141,145	\$1,141,145	\$0	\$0	\$0	\$0	\$1,141,145	\$0	\$0	\$0	\$1,141,145	\$0	\$0	\$0	\$1,141,145
	88	1,141,145	0	1,141,145	\$1,141,145	\$1,141,145	\$1,141,145	\$0	\$0	\$0	\$0	\$1,141,145	\$0	\$0	\$0	\$1,141,145	\$0	\$0	\$0	\$1,141,145
Irrigation	15	1,000	1,000	1,000	\$1,000	\$1,000	\$1,000	\$0	\$0	\$0	\$0	\$1,000	\$0	\$0	\$0	\$1,000	\$0	\$0	\$0	\$1,000
	41	8,000	8,000	8,000	\$8,000	\$8,000	\$8,000	\$0	\$0	\$0	\$0	\$8,000	\$0	\$0	\$0	\$8,000	\$0	\$0	\$0	\$8,000
	28	2,000	2,000	2,000	\$2,000	\$2,000	\$2,000	\$0	\$0	\$0	\$0	\$2,000	\$0	\$0	\$0	\$2,000	\$0	\$0	\$0	\$2,000
	28	2,000	2,000	2,000	\$2,000	\$2,000	\$2,000	\$0	\$0	\$0	\$0	\$2,000	\$0	\$0	\$0	\$2,000	\$0	\$0	\$0	\$2,000
	28	2,000	2,000	2,000	\$2,000	\$2,000	\$2,000	\$0	\$0	\$0	\$0	\$2,000	\$0	\$0	\$0	\$2,000	\$0	\$0	\$0	\$2,000
	28	2,000	2,000	2,000	\$2,000	\$2,000	\$2,000	\$0	\$0	\$0	\$0	\$2,000	\$0	\$0	\$0	\$2,000	\$0	\$0	\$0	\$2,000
Lighting	15	1,000	1,000	1,000	\$1,000	\$1,000	\$1,000	\$0	\$0	\$0	\$0	\$1,000	\$0	\$0	\$0	\$1,000	\$0	\$0	\$0	\$1,000
	15	1,000	1,000	1,000	\$1,000	\$1,000	\$1,000	\$0	\$0	\$0	\$0	\$1,000	\$0	\$0	\$0	\$1,000	\$0	\$0	\$0	\$1,000
	15	1,000	1,000	1,000	\$1,000	\$1,000	\$1,000	\$0	\$0	\$0	\$0	\$1,000	\$0	\$0	\$0	\$1,000	\$0	\$0	\$0	\$1,000
	15	1,000	1,000	1,000	\$1,000	\$1,000	\$1,000	\$0	\$0	\$0	\$0	\$1,000	\$0	\$0	\$0	\$1,000	\$0	\$0	\$0	\$1,000
	15	1,000	1,000	1,000	\$1,000	\$1,000	\$1,000	\$0	\$0	\$0	\$0	\$1,000	\$0	\$0	\$0	\$1,000	\$0	\$0	\$0	\$1,000
TOTAL COMPANY	150	21,875,311	17,477,277	21,875,311	\$10,745,415	\$10,745,415	\$10,745,415	\$0	\$0	\$0	\$0	\$10,745,415	\$0	\$0	\$0	\$10,745,415	\$0	\$0	\$0	\$10,745,415

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>OREGON</u> <u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Income:							
Residential	440	1	(8,546)	OR	Situs	(8,546)	3.1.1
Commercial	442	1	(1,769,591)	OR	Situs	(1,769,591)	3.1.1
Industrial ¹	442	1	505,237	OR	Situs	505,237	3.1.1
Public Street & Highway	444	1	8,470	OR	Situs	8,470	3.1.1
Total			<u>(1,264,430)</u>			<u>(1,264,430)</u>	

¹ Includes Irrigation

Description of Adjustment:

Included in test period revenues are a number of items that should not be included in base rate revenues. This adjustment normalizes base revenues by removing Solar Feed-In Revenue, Gain on Sale of Asset, Revenue Accounting Adjustments, Revenue Adjustment Deferred NPC, Revenue Adjustment I&D Reserve, DSM, Blue Sky, Revenue Adjust Property Insur, BPA (Sch 98), Pilot Program Cost Adjustment (Sch 95), Intervenor Funding Adjustment (Sch 97), Deferred Accounting Adjustment (192), Deer Creek Mine Undepreciated Investment Adjustment (Sch 197), Renewable Resource Deferral Adjustment (Sch 203), & Oregon Solar Incentive Program (Sch 204).

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>OREGON</u> <u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Income:							
Residential	440	3	987,423	OR	Situs	987,423	3.1.1
Commercial	442	3	854,873	OR	Situs	854,873	3.1.1
Industrial ¹	442	3	303,836	OR	Situs	303,836	3.1.1
Public St. & Hwy	444	3	5,691	OR	Situs	5,691	3.1.1
Total Type III Adjustment to Income			<u>2,151,823</u>			<u>2,151,823</u>	

¹Includes Irrigation

Description of Adjustment:

No Type 2 adjustment annualized adjustments at this time.

The Type 3 adjustment is for the TAM rate change effective January 1, 2018.

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>OREGON</u> <u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Income:							
Remove 12 ME Dec 2017 Allowance Sales	4118	3	177	SE	24.952%	44	3.4.2
Add 12 ME Dec 2018 Amortization	4118	3	(262)	SE	24.952%	(65)	3.4.1
Adjustment to Rate Base:							
Regulatory Deferred Sales	25398	3	(285)	SE	24.952%	(71)	3.4.1
Adjustment to Taxes:							
Accumulated Deferred Income Taxes	190	3	108	SE	24.952%	27	3.4.1
Schedule M Addition	SCHMAT	3	-	SE	24.952%	-	3.4.1
Schedule M Deduction	SCHMDT	3	262	SE	24.952%	65	3.4.1
DIT Expense	41010	3	99	SE	24.952%	25	3.4.1
DIT Expense	41110	3	-	SE	24.952%	-	3.4.1

Description of Adjustment:

The Environmental Protection Agency ("EPA") has established guidelines that govern the volume of sulfur dioxide ("SO2") that can be emitted from power plants and granted the issuance of SO2 emission allowances to cover each ton emitted. Plants that are not in compliance with EPA guidelines may purchase emission allowances from other companies that have excess allowances. This adjustment reflects the gain on sales of SO2 allowances based on a four-year amortization period. This is the same methodology included in the Company's last four general rate cases, Dockets UE-179, UE-210, UE-217 and UE-246. All sales prior to 2014 have been fully amortized.

PacificCorp
 Results of Operations - December 2017
 SO2 Emission Allowance Sales

Beginning of the Period
 Ending of the Period

Dec-17
 Dec-18

Description	Date Booked	Sales to Date	Accumulated Amortization Dec-18	End Unamort Balance Dec-18	Current Period Amortization 12 ME Dec-18	Beg Unamort. Balance Dec-17	Unrealized Gain		Realized Gain SCHMDT 12 ME Dec-18	D.I.T. Expense 12 ME Dec-18	Accumulated Deferred Income Tax	
							SCHMAT 12 ME Dec-18	SCHMDT 12 ME Dec-18			Dec-17	Dec-18
Apr 2014 Sale	Apr-14	1,117	1,117	0	82	82	0	82	82	31	31	0
Apr 2015 Sale	Apr-15	320	315	5	84	89	0	84	84	32	34	2
Apr 2016 Sale	Apr-16	188	132	56	48	104	0	48	48	18	39	21
Apr 2017 Sale	Apr-17	177	84	93	48	141	0	48	48	18	53	35
Totals		1,802	1,648	154	262	416	0	262	262	99	158	58

SO2 Credit Unamortized Balance

Beginning Bal	416
Ending Bal	154
Average Bal	285

Ref. 3.4

SO2 Sales

12 Months Ended December 2017	177
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Ref. 3.4

Deferred Income Tax

Beginning Balance	99
Ending Balance	-
Average Balance	99

Ref. 3.4

DIT Unamort Balance

Beginning Balance	158
Ending Balance	58
Average Balance	108

Ref. 3.4

PacifiCorp
 Results of Operations - December 2017
 SO2 Emission Allowance Sales
 SAP Account 301947 - Actuals for 12 Months Ended December 2017

Year	Month	Amount	Accumulated Amount
2017	1	-	-
2017	2	-	-
2017	3	-	-
2017	4	(177)	(177)
2017	5	-	(177)
2017	6	-	(177)
2017	7	-	(177)
2017	8	-	(177)
2017	9	-	(177)
2017	10	-	(177)
2017	11	-	(177)
2017	12	-	(177) Ref. 3.4

GL Account Balance
 Account Number 301947

Calendar Year 2017

G/L Account Balance Display

Document currency: Document currency: Document currency: Busi

Account number: 301947 Emissions/Allow Rev
 Company code: 1000 PacifiCorp
 Business area:
 Fiscal year: 2018
 All documents in currency: * Display currency: USD

Period	Debit	Credit	Balance	Cumulative balance
Balance Car.				
1				
2				
3				
4	31.46	208.33	176.87-	176.87-
5		0.02	0.02-	176.89-
6				176.89-
7				176.89-
8				176.89-
9				176.89-
10				176.89-
11				176.89-
12				176.89-
13				176.89-
14				176.89-
15				176.89-
16				176.89-
Total	31.46	208.35	176.89-	176.89-

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>OREGON ALLOCATED</u>	<u>REF#</u>
Adjustment to Revenue:							
Remove December 2017 Booked Revenues (Including Accruals)	456	1	(3,514,649)	SG	25.773%	(905,825)	3.5.1
Remove December 2017 REC Deferrals	456	1	(1,345,472)	SG	25.773%	(346,766)	3.5.1
Remove Actual Leaning Juniper Revenue 12 ME	456	1	(7,824)	SG	25.773%	(2,017)	

Description of Adjustment:

This adjustment removes all REC revenues as booked during the 12 months ended December 2017. Most of Oregon's share of the renewable energy credits (RECs) are banked for compliance; however, not all RECs meet the Oregon RPS qualifications. Oregon's revenues from RPS ineligible RECs that are sold are passed backed to customers through the Oregon property sales balancing account per Commission Order No. 10-210 in Docket UP-260. This adjustment also removes REC Deferrals from the 12 months ended December 2017.

PacifiCorp
Results of Operations - December 2017
REC Revenue
Actuals as Booked

Posting Date	Fin Accrual	Fin Reversal	Back Office Actual	SAP Total
FERC Acct (Ref B1)	4562700	4562700	4562700	
SAP Acct	301944	301944	301945	
January-17	(1,069,485)	820,114	(819,738)	(1,069,108)
February-17	(298,486)	1,069,485	(975,950)	(204,951)
March-17	(151,639)	298,486	(321,376)	(174,529)
April-17	(270,365)	151,639	(221,575)	(340,300)
May-17	(549,254)	270,365	-	(278,889)
June-17	(211,901)	549,254	(545,570)	(208,217)
July-17	(193,505)	211,901	(18,654)	(258)
August-17	(200,912)	193,505	(431,346)	(438,753)
September-17	(367)	200,912	(195,850)	4,695
October-17	(161,239)	367	(3,375)	(164,246)
November-17	(389,862)	161,239	(160,720)	(389,344)
December-17	(221,994)	389,862	(418,616)	(250,748)
12 ME December 2017 Total	(3,719,009)	4,317,129	(4,112,769)	(3,514,649)

Ref. 3.5

REC Deferrals Included in Unadjusted Results:

FERC Account 4562700
Amount Yr. Ended December 2017 **(1,345,472) Ref. 3.5**

Leaning Juniper indemnity revenue included in unadjusted results:

FERC Account 4562700
Amount Yr. Ended December 2017 **7,824 Ref. 3.5**

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>OREGON</u> <u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Revenues:							
Other Electric Revenues	456	1	(296,997)	SG	25.773%	(76,544)	
Other Electric Revenues	456	2	965,334	SG	25.773%	248,794	
Other Electric Revenues	456	3	(12,151,345)	SG	25.773%	(3,131,748)	
			<u>(11,483,008)</u>			<u>(2,959,498)</u>	3.6.1
Adjustment Detail:							
Actual Wheeling Revenues 12 ME December 2017			115,041,634				3.6.1
Total Adjustments			<u>(11,483,008)</u>				Above
Adjusted Wheeling Revenues 12 ME December 2018			<u>103,558,626</u>				3.6.1

Description of Adjustment:

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

PacifiCorp
Results of Operations - December 2017
Wheeling Revenue

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

PacifiCorp
 Results of Operations - December 2017
 Wheeling Revenue

Customer	Total
Westar Energy, Inc.	(4,306)
Calpine Energy Solutions, LLC	(543,287)
Arizona Public Service Company	(9,762)
Cowlitz	(168,684)
Accruals and Adjustments	7,939,654

Total (115,041,634)
 Ref 3.6

Type

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

Incremental Adjustments 11,483,008
 Ref 3.6

Accum Totals (103,558,626)
 Ref 3.6

1	Type 1 adjustments (Normalize for out of period and one-time adj's)	296,997
2	Type 2 adjustments (Annualize changes that occur during the test period)	(965,334)
3	Type 3 adjustments (Proforma known and measurable changes or estimated changes)	12,151,345
	Total	<u><u>11,483,008</u></u>

Ref 3.6

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>OREGON ALLOCATED</u>	<u>REF#</u>
Adjustment to Revenue: Ancillary Contract Renewal	456	3	2,020,760	SG	25.773%	520,807	3.7.1

Description of Adjustment:

This adjustment includes ancillary revenue contract changes that are included in the net power cost study.

PacifiCorp
Results of Operations - December 2017
Ancillary Services Revenue

Description	12 Months	12 Months	Incremental	FERC Acct	2017P
	Ended	Ending			
	December 2017	December 2018	Change		Factor
SCL Stateline Demand & Energy	8,945,320	10,952,339	2,007,019	456	SG
BPA Foote Creek 4 Ancillary Service	739,083	763,594	24,511	456	SG
Foote Creek 1 Ancillary Service	67,830	65,429	(2,402)	456	SG
EWEB Foote Creek 1 Ancillary Service	220,496	212,127	(8,369)	456	SG
EWEB Credit	(202,709)	(202,709)	(0)	456	SG
EWEB Foote Creek 1 O&M	43,223	43,223	(0)	456	SG
	9,813,243	11,834,003	2,020,760		
			Ref. 3.7		

4. O&M ADJUSTMENTS

	4.1	4.2	4.3	4.4	4.5	4.6	4.7	
	Miscellaneous General Expense & Revenue	Wages and Employee Benefits - Annualization	Pro Forma Wages and Employee Benefits	Remove Non- Recurring Entries	Generation Expense Normalization	Revenue Sensitive Items / Uncollectibles	Memberships and Subscriptions	
	Total Normalized							
1 Operating Revenues:								
2 General Business Revenues	543,394	543,394	-	-	-	-	-	
3 Interdepartmental	-	-	-	-	-	-	-	
4 Special Sales	-	-	-	-	-	-	-	
5 Other Operating Revenues	-	-	-	-	-	-	-	
6 Total Operating Revenues	543,394	543,394	-	-	-	-	-	
7								
8 Operating Expenses:								
9 Steam Production	2,572,091	-	66,384	146,674	-	2,359,034	-	
10 Nuclear Production	-	-	-	-	-	-	-	
11 Hydro Production	39,956	-	12,449	27,507	-	-	-	
12 Other Power Supply	1,330,105	(275)	25,165	55,602	-	1,249,614	-	
13 Transmission	63,934	-	19,640	43,394	-	-	-	
14 Distribution	279,739	(313)	87,257	192,784	-	-	-	
15 Customer Accounting	11,336	(11,605)	39,645	57,596	-	(104,300)	-	
16 Customer Service & Info	(77,756)	(96,859)	5,952	13,150	-	-	-	
17 Sales	-	-	-	-	-	-	-	
18 Administrative & General	2,244,861	77,727	33,082	73,096	24,893	(65,655)	(193,812)	
19 Total O&M Expenses	6,463,368	(31,323)	289,575	639,813	24,893	(169,955)	(193,812)	
20 Depreciation	362,024	-	-	-	362,024	-	-	
21 Amortization	-	-	-	-	-	-	-	
22 Taxes Other Than Income	(541,459)	-	-	-	-	(541,459)	-	
23 Income Taxes: Federal	(1,167,052)	176,087	(96,750)	(213,768)	637,578	237,692	64,754	
24 State	(158,583)	23,927	(13,147)	(29,048)	86,636	(163,833)	8,799	
25 Deferred Income Taxes	-	-	-	-	-	-	-	
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-	
27 Misc Revenue & Expense	47,684	47,684	-	-	-	-	-	
28 Total Operating Expenses	5,005,981	216,375	179,678	396,998	1,111,131	(441,427)	(120,258)	
29								
30 Operating Rev For Return:	(4,462,585)	327,018	(179,678)	(396,998)	(1,111,131)	441,427	120,258	
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 Pensions	-	-	-	-	-	-	-	
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	-0.243%	0.018%	-0.010%	-0.022%	-0.061%	-0.122%	0.024%	0.007%
61								
62								
63								
64 TAX CALCULATION:								
65								
66 Operating Revenue	(5,786,223)	527,033	(289,575)	(639,813)	(396,917)	(3,608,647)	711,417	193,812
67 Other Deductions	-	-	-	-	-	-	-	-
68 Interest (AFUDC)	(2,295,204)	-	-	-	(2,295,204)	-	-	-
69 Interest	-	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-	-
72 Income Before Tax	(3,493,019)	527,033	(289,575)	(639,813)	1,908,267	(3,608,647)	711,417	193,812
73								
74 State Income Taxes	(158,583)	23,927	(13,147)	(29,048)	86,636	(163,833)	32,298	8,799
75								
76 Taxable Income	(3,334,436)	503,105	(276,428)	(610,768)	1,821,651	(3,444,815)	679,119	185,013
77								
78 Federal Income Taxes	(1,167,053)	176,087	(96,750)	(213,768)	637,578	(1,205,685)	237,692	64,754

	4.1	4.2	4.3	4.4	4.5	4.6	4.7
	Miscellaneous General Expense & Revenue	Wages and Employee Benefits - Annualization	Pro Forma Wages and Employee Benefits	Remove Non- Recurring Entries	Generation Expense Normalization	Revenue Sensitive Items / Uncollectibles	Memberships and Subscriptions
	Total Normalized						
1 Operating Revenues:							
2 General Business Revenues	543,394	543,394	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-
6 Total Operating Revenues	543,394	543,394	-	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	2,359,034	-	-	-	2,359,034	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	990,559	(275)	-	-	990,834	-	-
13 Transmission	-	-	-	-	-	-	-
14 Distribution	(313)	(313)	-	-	-	-	-
15 Customer Accounting	(11,605)	(11,605)	-	-	-	-	-
16 Customer Service & Info	(96,858)	(96,858)	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	2,204,341	77,727	-	24,863	-	-	(193,812)
19 Total O&M Expenses	3,445,158	(31,323)	-	24,893	3,349,868	-	(193,812)
20 Depreciation	362,024	-	-	362,024	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	(1,007,765)	176,087	-	637,578	(1,119,224)	-	64,754
24 State	(136,939)	23,927	-	86,636	(152,084)	-	8,799
25 Deferred Income Taxes	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	47,684	47,684	-	-	-	-	-
28 Total Operating Expenses:	4,710,162	216,375	-	1,111,131	2,078,559	-	(120,258)
29							
30 Operating Rev For Return:	(4,166,768)	327,018	-	(1,111,131)	(2,078,559)	-	120,258
31							
32 Rate Base:							
33 Electric Plant In Service	-	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-	-
36 Elec Plant Adj	-	-	-	-	-	-	-
37 Pensions	-	-	-	-	-	-	-
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	-0.227%	0.018%	0.000%	0.000%	-0.061%	-0.113%	0.000%
61							
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	(5,311,472)	527,033	-	(386,917)	(3,349,868)	-	193,812
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	(2,295,204)	-	-	(2,295,204)	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	(3,016,268)	527,033	-	1,008,287	(3,349,868)	-	193,812
73							
74 State Income Taxes	(136,939)	23,927	-	86,636	(152,084)	-	8,799
75							
76 Taxable Income	(2,879,336)	503,105	-	1,821,651	(3,197,784)	-	185,013
77							
78 Federal Income Taxes	(1,007,765)	176,087	-	637,578	(1,119,224)	-	64,754

	4.1	4.2	4.3	4.4	4.5	4.6	4.7
	Miscellaneous General Expense & Revenue	Wages and Employee Benefits - Annualization	Pro Forma Wages and Employee Benefits	Remove Non- Recurring Entries	Generation Expense Normalization	Revenue Sensitive Items / Uncollectibles	Memberships and Subscriptions
	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	66,384	-	66,384	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	12,449	-	12,449	-	-	-	-
12 Other Power Supply	25,165	-	25,165	-	-	-	-
13 Transmission	19,640	-	19,640	-	-	-	-
14 Distribution	87,257	-	87,257	-	-	-	-
15 Customer Accounting	39,645	-	39,645	-	-	-	-
16 Customer Service & Info	5,952	-	5,952	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	33,082	-	33,082	-	-	-	-
19 Total O&M Expenses	289,575	-	289,575	-	-	-	-
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	(96,750)	-	(96,750)	-	-	-	-
24 State	(13,147)	-	(13,147)	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses	179,678	-	179,678	-	-	-	-
29							
30 Operating Rev For Return	(179,678)	-	(179,678)	-	-	-	-
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 Pensions	-	-	-	-	-	-	-
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	-0.010%	0.000%	-0.010%	0.000%	0.000%	0.000%	0.000%
61							
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	(289,575)	-	(289,575)	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	(289,575)	-	(289,575)	-	-	-	-
73							
74 State Income Taxes	(13,147)	-	(13,147)	-	-	-	-
75							
76 Taxable Income	(276,428)	-	(276,428)	-	-	-	-
77							
78 Federal Income Taxes	(96,750)	-	(96,750)	-	-	-	-

	4.1	4.2	4.3	4.4	4.5	4.6	4.7
	Miscellaneous General Expense & Revenue	Wages and Employee Benefits - Annualization	Pro Forma Wages and Employee Benefits	Remove Non- Recurring Entries	Generation Expense Normalization	Revenue Sensitivity Items / Uncollectibles	Memberships and Subscriptions
	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	146,674	-	146,674	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	27,507	-	27,507	-	-	-	-
12 Other Power Supply	314,381	-	55,602	-	258,780	-	-
13 Transmission	43,394	-	43,394	-	-	-	-
14 Distribution	192,794	-	192,794	-	-	-	-
15 Customer Accounting	(16,704)	-	87,596	-	-	(104,300)	-
16 Customer Service & Info	13,150	-	13,150	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	7,438	-	73,098	-	-	(65,658)	-
19 Total O&M Expenses	728,638	-	639,813	-	258,780	(162,958)	-
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	(541,459)	-	-	-	-	(541,459)	-
23 Income Taxes: Federal	(62,537)	-	(213,768)	-	(86,461)	237,692	-
24 State	(8,498)	-	(29,048)	-	(11,749)	32,298	-
25 Deferred Income Taxes	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	116,141	-	396,998	-	160,570	(441,427)	-
29							
30 Operating Rev For Return:	(116,141)	-	(396,998)	-	(160,570)	441,427	-
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 Pensions	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-	-
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	-	-	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	-	-	-	-	-	-	-
56							
57 Total Rate Base:	-	-	-	-	-	-	-
58							
59							
60 Estimated ROE impact	-0.007%	0.000%	0.000%	-0.023%	0.000%	-0.009%	0.026%
61							
62							
63							
64 TAX CALCULATION							
65							
66 Operating Revenue	(187,176)	-	(639,813)	-	(258,780)	711,417	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	(187,176)	-	(639,813)	-	(258,780)	711,417	-
73							
74 State Income Taxes	(8,498)	-	(29,048)	-	(11,749)	32,298	-
75							
76 Taxable Income	(178,678)	-	(610,765)	-	(247,031)	679,119	-
77							
78 Federal Income Taxes	(62,537)	-	(213,768)	-	(86,461)	237,692	-

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	OREGON ALLOCATED	REF#
Adjustment to Revenue:							
Gain on Property Sales	421	1	(107,540)	SG	25.773%	(27,716)	
Gain on Property Sales	421	1	(411)	SG-P	25.773%	(106)	
Gain on Property Sales	421	1	(32,090)	UT	Situs	-	
Gain on Property Sales	421	1	280,579	SO	27.107%	76,056	
Loss on Property Sales	421	1	84	SG	25.773%	22	
Loss on Property Sales	421	1	83	OR	Situs	83	
Loss on Property Sales	421	1	(2,416)	SO	27.107%	(655)	
			<u>138,288</u>			<u>47,684</u>	4.1.1
Residential	440	1	(429,396)	OR	Situs	(429,396)	4.1.2
Commercial	442	1	972,789	OR	Situs	972,789	4.1.2
Industrial (includes Irrigation)	442	1	-	OR	Situs	-	4.1.2
Public Street & Highway	444	1	-	OR	Situs	-	4.1.2
			<u>543,394</u>			<u>543,394</u>	
Adjustment to Expense:							
Other Expenses	557	1	(1,066)	SG	25.773%	(275)	
Oper Superv & Eng	580	1	(1,207)	SNPD	25.919%	(313)	
Customer Records	903	1	(3,616)	CN	31.492%	(1,139)	
Customer Records	903	1	(10,466)	OR	Situs	(10,466)	
Informational Advertising	909	1	(268,982)	CN	31.492%	(84,707)	
Informational Advertising	909	1	(12,151)	OR	Situs	(12,151)	
Informational Advertising	909	1	500	ID	Situs	-	
Informational Advertising	909	1	5,029	UT	Situs	-	
Informational Advertising	909	1	3,240	WY	Situs	-	
Office Supplies and Expense	921	1	(33,529)	SO	27.107%	(9,089)	
Outside Services	923	1	(57,674)	SO	27.107%	(15,633)	
Outside Services	923	1	(14,120)	UT	Situs	-	
Regulatory Commission Expense	928	1	51,516	SO	27.107%	13,964	
Regulatory Commission Expense	928	1	(51,516)	WY	Situs	-	
Regulatory Commission Expense	928	1	1,603	ID	Situs	-	
Regulatory Commission Expense	928	1	(1,603)	UT	Situs	-	
Duplicate Charages	929	1	30,183	SO	27.107%	8,182	
Advertising	930	1	255,000	CN	31.492%	80,304	
			<u>(108,859)</u>			<u>(31,323)</u>	4.1.1

Description of Adjustment:

This adjustment removes from results of operations certain miscellaneous expenses that should have been charged to non-regulated accounts. It also reallocates certain items such as gains and losses on property sales to reflect the appropriate allocation. In addition, it recognizes revenues from the Oregon Direct Access Opt Out amortization and Oregon Depreciation Deferral.

PacifiCorp
Results of Operations - December 2017
Miscellaneous General Expense & Revenue

Description	FERC	Factor	Amt to Exclude	
FERC 421 - (Gain)/Loss on Sale of Utility Plant				
Gain on Property Sales	421	SG	(107,540)	
Gain on Property Sales	421	SG-P	(411)	
Gain on Property Sales	421	UT	(79,549)	
Gain on Property Sales	421	SO	280,579	
Gain on Property Sales	421	UT	47,459	
Loss on Property Sales	421	SG	84	
Loss on Property Sales	421	OR	83	
Loss on Property Sales	421	SO	(2,416)	
			<u>138,288</u>	Ref 4.1
Non-Regulated Flights				
Other Expenses	557	SG	(1,066)	
Oper Superv & Eng	580	SNPD	(1,207)	
			<u>(2,272)</u>	
FERC 909 - Informational & Instructional Advertising				
Blue Sky	909	CN	(4,509)	
Blue Sky	909	OR	(11,591)	
Blue Sky	903	CN	(3,616)	
Blue Sky	903	OR	(10,466)	
Blue Sky	929	SO	30,183	
DSM	909	CN	(703)	
Sponsorships	909	OR	(560)	
Campaign	909	CN	(255,000)	
Campaign	930	CN	255,000	
Remove system allocation	909	CN	(8,769)	
Add situs allocation	909	ID	500	
Add situs allocation	909	UT	5,029	
Add situs allocation	909	WY	3,240	
			<u>(1,263)</u>	
FERC 921 - Office Supplies & Expenses				
Expense removal	921	SO	(33,529)	
FERC 923 - Outside Services				
Intercompany SERP Costs	923	SO	(71,794)	
Legal Services	923	UT	(14,120)	
Legal Services	923	SO	14,120	
			<u>(71,794)</u>	
FERC 928 - Regulatory Commission Expense				
Reclassify EverPower Wind Holdings costs	928	SO	51,516	
Reclassify EverPower Wind Holdings costs	928	WY	(51,516)	
Reclassify Idaho Line Extension	928	ID	1,603	
Reclassify Idaho Line Extension	928	UT	(1,603)	
			<u>-</u>	
TOTAL MISC GENERAL EXPENSE REMOVED			<u><u>(108,859)</u></u>	Ref. 4.1

PacifiCorp
 Results of Operations - December 2017
 Miscellaneous General Expense & Revenue

Amortization of opt out Regulatory Liability

<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>Ref</u>
440	1	-	OR	4.1
442	1	1,402,185	OR	4.1
442	1	-	OR	4.1
444	1	-	OR	4.1
		<u>1,402,185</u>		

Spread to Revenue Accounts

440 Residential Sales	0.000%
442 Commercial Sales	100.000%
442 Industrial Sale (includes Irrigation)	0.000%
444 Public Street and Highway Lighting	0.000%
	<u>100.000%</u>

Recognize Revenue on Opt Out charge over 5 years

<u>Acct Charged</u>	<u>Description</u>	<u>Charge</u>
288405	OR Direct Access Opt Out	1,402,185

Oregon Depreciation Deferral

<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>Ref</u>
440	1	(429,396)	OR	4.1
442	1	(429,396)	OR	4.1
		<u>(858,791)</u>		

Spread to Revenue Accounts

440 Residential Sales	50.000%
442 Commercial Sales	50.000%
	<u>100.000%</u>

Recognize Revenue on Opt Out charge over 5 years

<u>Acct Charged</u>	<u>Description</u>	<u>Charge</u>
288412	Depreciation Decrease Deferral	(858,791)

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>OREGON</u> <u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Steam Operations	500	2	145,256	SG	25.773%	37,437	
Fuel Related-Non NPC	501	2	328	SE	24.952%	82	
Steam Maintenance	512	2	111,998	SG	25.773%	28,865	
Hydro Operations	535	2	22,888	SG-P	25.773%	5,899	
Hydro Operations	535	2	15,169	SG-U	25.773%	3,909	
Hydro Maintenance	545	2	7,940	SG-P	25.773%	2,046	
Hydro Maintenance	545	2	2,308	SG-U	25.773%	595	
Other Operations	548	2	22,402	SG	25.773%	5,774	
Other Operations	549	2	27	OR	Situs	27	
Other Maintenance	553	2	6,384	SG	25.773%	1,645	
Other Power Supply Expenses	557	2	(5)	SE	24.952%	(1)	
Other Power Supply Expenses	557	2	68,755	SG	25.773%	17,720	
Other Power Supply Expenses	557	2	51	ID	Situs	-	
Transmission Operations	560	2	41,714	SG	25.773%	10,751	
Transmission Maintenance	571	2	34,489	SG	25.773%	8,889	
Distribution Operations	580	2	47,210	SNPD	25.919%	12,236	
Distribution Operations	580	2	52,619	OR	Situs	16,930	
Distribution Maintenance	593	2	18,463	SNPD	25.919%	4,786	
Distribution Maintenance	593	2	176,253	OR	Situs	53,305	
Customer Accounts	903	2	64,424	CN	31.492%	20,288	
Customer Accounts	903	2	41,266	OR	Situs	19,357	
Customer Services	908	2	5,634	CN	31.492%	1,774	
Customer Services	908	2	95	OTHER	0.000%	-	
Customer Services	908	2	12,414	OR	Situs	4,178	
Administrative & General	920	2	114,209	SO	27.107%	30,958	
Administrative & General	920	2	1,658	OR	Situs	475	
Administrative & General	935	2	5,778	SO	27.107%	1,566	
Administrative & General	935	2	119	OR	Situs	83	
			<u>1,019,846</u>			<u>289,575</u>	4.3.2

Description of Adjustment:

This adjustment annualizes the wage and benefit increases that occurred during the twelve month period ended December 2017 for labor charged to operations and maintenance accounts. See page 4.3.1 for more information on how this adjustment was calculated.

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	OREGON ALLOCATED	REF#
Adjustment to Expense:							
Steam Operations	500	3	320,943	SG	25.773%	82,716	
Fuel Related-Non NPC	501	3	724	SE	24.952%	181	
Steam Maintenance	512	3	247,459	SG	25.773%	63,777	
Hydro Operations	535	3	50,570	SG-P	25.773%	13,033	
Hydro Operations	535	3	33,515	SG-U	25.773%	8,638	
Hydro Maintenance	545	3	17,543	SG-P	25.773%	4,521	
Hydro Maintenance	545	3	5,099	SG-U	25.773%	1,314	
Other Operations	548	3	49,498	SG	25.773%	12,757	
Other Operations	549	3	60	OR	Situs	60	
Other Maintenance	553	3	14,105	SG	25.773%	3,635	
Other Power Supply Expenses	557	3	(11)	SE	24.952%	(3)	
Other Power Supply Expenses	557	3	151,914	SG	25.773%	39,153	
Other Power Supply Expenses	557	3	112	ID	Situs	-	
Transmission Operations	560	3	92,168	SG	25.773%	23,754	
Transmission Maintenance	571	3	76,204	SG	25.773%	19,640	
Distribution Operations	580	3	104,311	SNPD	25.919%	27,036	
Distribution Operations	580	3	116,261	OR	Situs	37,408	
Distribution Maintenance	593	3	40,795	SNPD	25.919%	10,574	
Distribution Maintenance	593	3	389,430	OR	Situs	117,777	
Customer Accounts	903	3	142,344	CN	31.492%	44,826	
Customer Accounts	903	3	91,176	OR	Situs	42,770	
Customer Services	908	3	12,448	CN	31.492%	3,920	
Customer Services	908	3	209	OTHER	0.000%	-	
Customer Services	908	3	27,428	OR	Situs	9,231	
Administrative & General	920	3	252,344	SO	27.107%	68,403	
Administrative & General	920	3	3,662	OR	Situs	1,050	
Administrative & General	935	3	12,767	SO	27.107%	3,461	
Administrative & General	935	3	263	OR	Situs	183	
			<u>2,253,342</u>			<u>639,813</u>	4.3.2

Description of Adjustment:

This adjustment annualizes the wage and benefit increases that occurred during the twelve month period ended December 2017 for labor charged to operations and maintenance accounts. See page 4.3.1 for more information on how this adjustment was calculated.

PacifiCorp
Results of Operations - December 2017
Wage and Employee Benefit Adjustment

The unadjusted, annualized (12 months ended December 2017), and pro forma period (12 months ending December 2018) labor expenses are summarized on page 4.3.2. The following is an explanation of the procedures used to develop the labor benefits & expenses used in this adjustment.

1. Actual December 2017 total labor related expenses are identified on page 4.3.2, including bare labor, incentive, other labor, pensions, benefits, and payroll taxes.
2. Actual December 2017 expenses for regular time, overtime, and premium pay were identified by labor group and annualized to reflect wage increases during the base period. These annualizations can be found on page 4.3.4.
3. The annualized December 2017 regular time, overtime, and premium pay expenses were then escalated prospectively by labor group to December 2018 (see page 4.3.4). Union and non-union costs were escalated using the contractual and target rates found on page 4.3.5.
4. Compensation related to the Annual Incentive Plan is included at the December 2018 target level. The Annual Incentive Plan is the second step of a two-stage compensation philosophy that provides employees with market average compensation with a portion at risk and based on achieving annual goals. Union employees do not participate in the Company's Annual Incentive Plan; instead, they receive annual increases to their wages that are reflected in the escalation described above.
5. Pro Forma December 2018 pension and employee benefit expenses are based on either actuarial projections or are calculated by using actual December 2017 data escalated to December 2018. These expenses can be found on page 4.3.7.
6. Payroll tax calculations can be found on page 4.3.8.

PacifiCorp
Results of Operations - December 2017
Wage and Employee Benefit Adjustment

Account	Description	Actual 12 Months Ended December 2017	Annualized 12 Months Ended December 2017	Adjustment	Pro Forma 12 Months Ending December 2018	Adjustment	Ref.
5001XX	Regular Ordinary Time	413,345,106	414,534,373	1,189,267	422,007,381	7,473,007	
5002XX	Overtime	57,609,387	57,775,140	165,752	58,816,679	1,041,540	
5003XX	Premium Pay	7,363,040	7,384,224	21,185	7,517,343	133,119	
	Subtotal for Escalation	478,317,533	479,693,737	1,376,204	488,341,403	8,647,666	4.3.3&4
5005XX	Unused Leave Accrual	2,822,635	2,830,756	8,121	2,881,788	51,031	4.3.6
500600	Temporary/Contract Labor	12,462	12,462	-	12,462	-	
500700	Severance Pay	519,919	519,919	-	519,919	-	
500850	Other Salary/Labor Costs	4,324,902	4,324,902	-	4,324,902	-	
50109X	Joint Owner Cutbacks	(1,217,843)	(1,221,347)	(3,504)	(1,243,365)	(22,018)	4.3.6
	Subtotal Bare Labor	484,779,608	486,160,430	1,380,822	494,837,109	8,676,680	
500410	Annual Incentive Plan	27,552,976	27,552,976	-	32,383,848	4,830,872	4.3.6
	Total Incentive	27,552,976	27,552,976	-	32,383,848	4,830,872	
500250	Overtime Meals	1,104,112	1,104,112	-	1,104,112	-	
500400	Bonus and Awards	4,417,036	4,417,036	-	4,417,036	-	
501325	Physical Exam	64,230	64,230	-	64,230	-	
502300	Education Assistance	100,935	100,935	-	100,935	-	
580899	Mining Salary/Benefit Credit	(466,402)	(466,402)	-	(466,402)	-	
	Total Other Labor	5,219,912	5,219,912	-	5,219,912	-	
	Subtotal Labor and Incentive	517,552,496	518,933,318	1,380,822	532,440,869	13,507,551	
50110X	Pensions	(4,434,308)	(4,434,308)	-	(7,648,790)	(3,214,482)	4.3.7
501115	SERP Plan	3,214,342	3,214,342	-	-	(3,214,342)	4.3.7
50115X	Post Retirement Benefits	(10,048,501)	(10,048,501)	-	(12,144,657)	(2,096,156)	4.3.7
501160	Post Employment Benefits	6,357,884	6,357,884	-	5,537,626	(820,259)	4.3.7
	Total Pensions	(4,910,582)	(4,910,582)	-	(14,255,821)	(9,345,239)	4.3.7
501102	Pension Administration	631,049	631,049	-	641,028	9,980	4.3.7
50112X	Medical	55,738,049	55,738,049	-	52,360,078	(3,377,971)	4.3.7
50117X	Dental	3,979,412	3,979,412	-	4,264,645	285,233	4.3.7
50120X	Vision	362,328	362,328	-	544,104	181,775	4.3.7
50122X	Life	602,169	602,169	-	614,789	12,619	4.3.7
50125X	401(k)	37,359,092	37,359,092	-	38,296,670	937,578	4.3.7
501251	401(k) Administration	25,547	25,547	-	20,740	(4,807)	4.3.7
501275	Accidental Death & Disability	32,804	32,804	-	33,491	687	4.3.7
501300	Long-Term Disability	2,773,541	2,773,541	-	2,831,664	58,124	4.3.7
5016XX	Worker's Compensation	1,464,789	1,464,789	-	1,495,486	30,697	4.3.7
502900	Other Salary Overhead	1,510,650	1,510,650	-	1,510,650	-	4.3.7
	Total Benefits	104,479,430	104,479,430	-	102,613,346	(1,866,084)	4.3.7
	Subtotal Pensions and Benefits	99,568,848	99,568,848	-	88,357,524	(11,211,323)	4.3.7
580500	Payroll Tax Expense	36,074,757	36,174,296	99,538	37,148,914	974,618	4.3.8
580700	Payroll Tax Expense-Unemployment	3,023,889	3,023,889	-	3,023,889	-	
	Total Payroll Taxes	39,098,646	39,198,185	99,538	40,172,803	974,618	
	Total Labor	656,219,990	657,700,350	1,480,360	660,971,196	3,270,846	4.3.9
	Non-Utility and Capitalized Labor	204,138,744	204,599,259	460,515	205,616,763	1,017,504	4.3.9
	Total Utility Labor	452,081,246	453,101,091	1,019,846	455,354,433	2,253,342	4.3.9
				Ref. 4.2		Ref. 4.3	

PacifiCorp
Results of Operations - December 2017
Escalation of Regular, Overtime, and Premium Labor
(Figures are in thousands)

Base Period: 12 Months Ended December 2017
Pro Forma: 12 Months Ending December 2018

Labor (12 Months Ended December 2017)

Acct	Account Desc.	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17	Sep-17	Oct-17	Nov-17	Dec-17	Total
5001XX	Reg/Ordinary Time	34,271	32,476	37,021	32,245	36,265	35,047	33,221	36,498	33,254	34,218	35,553	33,276	413,345
5002XX	Overtime	6,356	4,199	3,857	5,062	5,107	4,497	4,394	4,943	5,517	4,559	4,294	4,824	57,609
5003XX	Premium Pay	583	566	538	588	497	684	658	716	862	496	560	617	7,363
Grand Total		41,209	37,241	41,416	37,895	41,869	40,229	38,273	42,157	39,633	39,272	40,407	38,716	478,318

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

Labor (12 Months Ended December 2017)

Group Code	Labor Group	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17	Sep-17	Oct-17	Nov-17	Dec-17	Total
2	Officer/Exempt	14,677	14,133	16,980	13,916	15,859	15,720	14,198	15,534	14,758	14,928	15,737	14,688	181,127
3	IBEW 125	3,151	2,858	2,921	2,889	3,424	2,957	3,026	3,260	3,062	3,244	3,118	2,714	36,624
4	IBEW 659	5,410	3,489	3,436	3,507	3,718	3,578	3,508	4,160	3,644	3,679	3,633	3,325	45,087
5	UWUA 197	229	157	163	187	148	152	134	145	192	138	180	145	1,971
8	UWUA 127	4,142	3,664	3,983	4,418	4,399	3,977	3,810	4,012	3,760	3,955	3,932	4,174	48,225
9	IBEW 57 WY	58	48	51	50	46	51	66	65	52	51	57	45	640
11	IBEW 57 PD	8,162	7,655	8,350	7,633	8,471	8,507	8,264	9,118	8,890	7,763	8,250	8,106	99,170
12	IBEW 57 PS	3,381	3,343	3,473	3,530	3,817	3,369	3,378	3,778	3,362	3,629	3,545	3,604	42,211
13	PCCC Non-Exempt	686	671	648	569	636	592	580	671	608	601	604	584	7,450
15	IBEW 57 CT	354	313	340	331	344	330	336	367	319	321	316	345	4,014
18	Non-Exempt	960	910	1,071	866	1,007	996	972	1,046	987	962	1,035	986	11,798
Grand Total		41,209	37,241	41,416	37,895	41,869	40,229	38,273	42,157	39,633	39,272	40,407	38,716	478,318

Annualization Increase

Group Code	Labor Group	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17	Sep-17	Oct-17	Nov-17	Dec-17
2	Officer/Exempt	2.24%											
3	IBEW 125		2.00%										
4	IBEW 659			2.00%									
5	UWUA 197									0.63%	1.38%		
8	UWUA 127							2.00%			2.00%		
9	IBEW 57 WY												
11	IBEW 57 PD		2.00%										
12	IBEW 57 PS		2.00%										
13	PCCC Non-Exempt		1.38%										
15	IBEW 57 CT		2.00%										
18	Non-Exempt	2.05%											

PacifiCorp
 Results of Operations - December 2017
 Escalation of Regular, Overtime, and Premium Labor
 (Figures are in thousands)

Base Period: 12 Months Ended December 2017
 Pro Forma: 12 Months Ending December 2018

Annualized Labor December 2017

Group Code	Labor Group	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17	Sep-17	Oct-17	Nov-17	Dec-17	Total
2	Officer/Exempt	14,677	14,133	16,980	13,916	15,859	15,720	14,198	15,534	14,758	14,928	15,737	14,688	181,127
3	IBEW 125	3,214	2,858	2,921	2,889	3,424	2,957	3,026	3,260	3,062	3,244	3,118	2,714	36,687
4	IBEW 659	5,518	3,558	3,505	3,577	3,718	3,578	3,508	4,160	3,644	3,679	3,633	3,325	45,404
5	UWUA 197	234	161	166	191	151	155	136	148	194	138	180	145	2,000
8	UWUA 127	4,225	3,737	4,062	4,506	4,487	4,056	3,887	4,093	3,835	3,955	3,932	4,174	48,948
9	IBEW 57 WY	59	49	52	51	47	52	66	65	52	51	57	45	646
11	IBEW 57 PD	8,325	7,655	8,350	7,633	8,471	8,507	8,264	9,118	8,890	7,763	8,250	8,106	99,333
12	IBEW 57 PS	3,448	3,343	3,473	3,530	3,817	3,369	3,378	3,778	3,362	3,629	3,545	3,604	42,279
13	PCCC Non-Exempt	686	671	648	569	636	592	580	671	608	601	604	584	7,450
15	IBEW 57 CT	361	313	340	331	344	330	336	367	319	321	316	345	4,021
18	Non-Exempt	960	910	1,071	866	1,007	996	972	1,046	987	962	1,035	986	11,798
Grand Total		41,707	37,388	41,569	38,058	41,961	40,312	38,352	42,240	39,711	39,272	40,407	38,716	479,694

Ref. 4.3.2

Pro Forma Increase to December 2018

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

Pro Forma Labor December 2018

Group Code	Labor Group	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18	Total
2	Officer/Exempt	15,015	14,459	17,370	14,236	16,224	16,082	14,525	15,891	15,097	15,271	16,099	15,026	185,296
3	IBEW 125	3,214	2,930	2,994	2,961	3,509	3,031	3,102	3,342	3,139	3,326	3,196	2,782	37,524
4	IBEW 659	5,518	3,558	3,505	3,577	3,793	3,649	3,578	4,243	3,717	3,753	3,706	3,392	45,989
5	UWUA 197	234	161	166	191	151	158	139	151	198	141	184	148	2,022
8	UWUA 127	4,225	3,737	4,062	4,506	4,487	4,056	3,887	4,093	3,835	3,955	3,932	4,174	48,948
9	IBEW 57 WY	59	49	52	51	47	52	67	66	53	52	58	46	652
11	IBEW 57 PD	8,325	7,808	8,517	7,786	8,641	8,678	8,430	9,300	9,068	7,919	8,415	8,268	101,153
12	IBEW 57 PS	3,448	3,410	3,543	3,601	3,894	3,436	3,446	3,854	3,430	3,702	3,616	3,676	43,055
13	PCCC Non-Exempt	695	680	657	577	645	600	588	680	616	610	612	592	7,552
15	IBEW 57 CT	361	319	347	337	351	337	342	374	326	327	323	352	4,094
18	Non-Exempt	981	930	1,094	885	1,029	1,017	994	1,069	1,008	983	1,057	1,008	12,055
Grand Total		42,075	38,040	42,308	38,707	42,769	41,096	39,097	43,064	40,486	40,038	41,198	39,463	488,341

Ref. 4.3.2

PacifiCorp
Results of Operations - December 2017
Wage and Employee Benefit Adjustment

Labor Increases - January 2017 through December 2018

Increases occur on the 26th of each month. For this exhibit, each increase is listed on the first day of the following month. For example, an increase that occurs on December 26, 2017 is shown as effective on January 1, 2018.

12 Months Ended December 2017

Group Code	Labor Group	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17	Sep-17	Oct-17	Nov-17	Dec-17
2	Officer/Exempt	2.24%											
3	IBEW 125		2.00%										(1)
4	IBEW 659					2.00%							(1)
5	UWUA 197									0.625%			(1)
8	UWUA 127										1.375%		(1) & (3)
9	IBEW 57 WY										2.00%		(1)
11	IBEW 57 PD		2.00%				2.00%						(1)
12	IBEW 57 PS		2.00%										(1)
13	PCCC Non-Exempt	1.38%											(1)
15	IBEW 57 CT		2.00%										(1)
18	Non-Exempt	2.05%											(1)

12 Months Ending December 2018

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

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

**PacifiCorp
Results of Operations - December 2017
Wage and Employee Benefit Adjustment**

Composite Labor Increases

Regular Time/Overtime/Premium Pay Annualize - Actual	478,317,533	Ref. 4.3.2
Regular Time/Overtime/Premium Pay Annualize - Annualized % Increase	479,693,737 0.29%	4.3.2
Regular Time/Overtime/Premium Pay December 2018 - Pro Forma % Increase	488,341,403 1.80%	4.3.2

Miscellaneous Bare Labor Escalation

Description	Account	December 2017 Actual	Annual Increase	December 2017		Pro Forma Increase	December 2018		Pro Forma Adjustment	Ref.
				Annualized	Adjustment		Pro Forma	Adjustment		
Unused Sick Leave Accrual	5005XX	2,822,635	0.29%	2,830,756	8,121	1.80%	2,881,788	51,031	4.3.2	
Joint Owner Cutbacks	50109X	(1,217,843)	0.29%	(1,221,347)	(3,504)	1.80%	(1,243,365)	(22,018)	4.3.2	
		1,604,792		1,609,409	4,617		1,638,423	29,014		

Annual Incentive Plan Escalation

Description	Account	December 2017 Actual	December 2018 Pro Forma	Pro Forma Adjustment	Ref.
Annual Incentive Plan Compensator	500410	27,552,976	32,383,848	4,830,872	4.3.2

PacifiCorp
Results of Operations - December 2017
Wage and Employee Benefit Adjustment

Account	Description	A	B	C	D	D - A	Ref
		Actual December 2017 Net of Joint Venture	Actual December 2017 Gross	Projected December 2018 Gross	Projected December 2018 Net of Joint Venture	Pro Forma Adjustment	
50110X	Pensions	(4,434,308)	(4,972,893)	(8,577,802)	(7,648,790)	(3,214,482)	4.3.2
501115	SERP Plan	3,214,342	3,214,342	-	-	(3,214,342)	4.3.2
50115X	Post Retirement Benefits	(10,048,501)	(10,398,286)	(12,567,408)	(12,144,657)	(2,096,156)	4.3.2
501160	Post Employment Benefits	6,357,884	6,569,262	5,721,732	5,537,626	(820,259)	4.3.2
	Subtotal	(4,910,582)	(5,587,575)	(15,423,478)	(14,255,821)	(9,345,239)	4.3.2
501102	Pension Administration	631,049	650,708	660,999	641,028	9,980	4.3.2
50112X	Medical	55,738,049	57,501,394	54,016,556	52,360,078	(3,377,971)	4.3.2
50117X	Dental	3,979,412	4,108,830	4,403,340	4,264,645	285,233	4.3.2
50120X	Vision	362,328	371,954	558,559	544,104	181,775	4.3.2
50122X	Life	602,169	621,922	634,956	614,789	12,619	4.3.2
50125X	401(k)	37,359,092	38,669,566	39,640,033	38,296,670	937,578	4.3.2
501251	401(k) Administration	25,547	26,396	21,429	20,740	(4,807)	4.3.2
501275	Accidental Death & Disability	32,804	33,071	33,764	33,491	687	4.3.2
501300	Long-Term Disability	2,773,541	2,865,746	2,925,802	2,831,664	58,124	4.3.2
5016XX	Worker's Compensation	1,464,789	1,510,565	1,542,221	1,495,486	30,697	4.3.2
502900	Other Salary Overhead	1,510,650	1,511,646	1,511,646	1,510,650	-	4.3.2
	Subtotal	104,479,430	107,871,797	105,949,302	102,613,346	(1,866,084)	4.3.2
	Grand Total	<u>99,568,848</u>	<u>102,284,222</u>	<u>90,525,824</u>	<u>88,357,524</u>	<u>(11,211,323)</u>	4.3.2
		Ref. 4.3.2			Ref. 4.3.2	Ref. 4.3.2	

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

	<u>Line No.</u>	<u>Ref</u>	<u>Social Security</u>	<u>Medicare</u>	<u>Total FICA Tax</u>	<u>Ref</u>
FICA Calculated on December 2017 Annualized Labor						
Annualized Wages Adjustment	a		1,372,700	1,372,700		4.3.2
Annualized Incentive Adjustment	b		-	-		4.3.2
	c	a + b	1,372,700	1,372,700		
Percentage of eligible wages	d		93.57%	100.00%		
Total eligible wages	e	c * d	1,284,424	1,372,700		
Tax rate	f		6.20%	1.45%		
Tax on eligible wages	g	e * f	79,634	19,904		
Total FICA Tax on Annualized Labor		g	79,634	19,904	99,538	4.3.2
FICA Calculated on December 2018 Pro Forma Labor						
Pro Forma Wages Adjustment	h		8,625,648	8,625,648		4.3.2
Pro Forma Incentive Adjustment	i		4,830,872	4,830,872		4.3.2
	j	h + i	13,456,520	13,456,520		
Percentage of eligible wages	k		93.43%	100.00%		
Total eligible wages	l	j * k	12,572,556	13,456,520		
Tax rate	m		6.20%	1.45%		
Tax on eligible wages	n	l * m	779,498	195,120		
Total FICA Tax on Pro Forma Labor		n	779,498	195,120	974,618	4.3.2

PacifiCorp
 Results of Operations - December 2017
 Wage and Employee Benefit Adjustment
 Adjustment by FERC Account and 2017 Protocol Factor

Indicator	Actual	% Of Total	Bl:	Annualization	Annualized	Bl:	Pro Forma	Pro Forma
	12 Months Ended			Adjustment	12 Months Ended		Adjustment	12 Months Ending
	December 2017				December 2017		Adjustment	December 2018
500SG	64,389,828	9.8%		145,256	64,535,084		320,943	64,856,027
501SE	145,302	0.0%		328	145,630		724	146,354
512SG	49,647,013	7.6%		111,998	49,759,011		247,459	50,006,470
535SG-P	10,145,804	1.5%		22,888	10,168,692		50,570	10,219,263
535SG-U	6,724,059	1.0%		15,169	6,739,228		33,515	6,772,743
545SG-P	3,519,695	0.5%		7,940	3,527,635		17,543	3,545,179
545SG-U	1,023,005	0.2%		2,308	1,025,313		5,099	1,030,412
548SG	9,930,569	1.5%		22,402	9,952,972		49,498	10,002,469
549OR	11,943	0.0%		27	11,970		60	12,030
553SG	2,829,901	0.4%		6,384	2,836,285		14,105	2,850,390
557ID	22,476	0.0%		51	22,527		112	22,639
557SE	(2,289)	0.0%		(5)	(2,294)		(11)	(2,306)
557SG	30,478,067	4.6%		68,755	30,546,822		151,914	30,698,736
560SG	18,491,359	2.8%		41,714	18,533,073		92,168	18,625,241
571SG	15,288,612	2.3%		34,489	15,323,101		76,204	15,399,305
580CA	853,024	0.1%		1,924	854,948		4,252	859,200
580ID	1,427,265	0.2%		3,220	1,430,484		7,114	1,437,598
580OR	7,505,017	1.1%		16,930	7,521,948		37,408	7,559,355
580SNPD	20,927,649	3.2%		47,210	20,974,860		104,311	21,079,171
580UT	9,560,828	1.5%		21,568	9,582,397		47,655	9,630,051
580WA	1,605,577	0.2%		3,622	1,609,199		8,003	1,617,202
580WYP	2,133,685	0.3%		4,813	2,138,498		10,635	2,149,133
580WYU	239,745	0.0%		541	240,285		1,195	241,480
593CA	4,535,532	0.7%		10,232	4,545,764		22,607	4,568,371
593ID	5,195,806	0.8%		11,721	5,207,527		25,898	5,233,425
593OR	23,629,152	3.6%		53,305	23,682,457		117,777	23,800,234
593SNPD	8,184,480	1.2%		18,463	8,202,943		40,795	8,243,738
593UT	31,346,908	4.8%		70,715	31,417,623		156,245	31,573,867
593WA	4,279,472	0.7%		9,654	4,289,126		21,330	4,310,456
593WYP	8,393,553	1.3%		18,935	8,412,488		41,837	8,454,325
593WYU	749,774	0.1%		1,691	751,465		3,737	755,202
903CA	818,080	0.1%		1,845	819,925		4,078	824,003
903CN	28,558,063	4.4%		64,424	28,622,487		142,344	28,764,831
903ID	1,773,967	0.3%		4,002	1,777,969		8,842	1,786,811
903OR	8,580,767	1.3%		19,357	8,600,124		42,770	8,642,894
903UT	4,914,668	0.7%		11,087	4,925,755		24,497	4,950,252
903WA	767,787	0.1%		1,732	769,519		3,827	773,346
903WYP	1,203,608	0.2%		2,715	1,206,323		5,999	1,212,323
903WYU	233,466	0.0%		527	233,993		1,164	235,156
908CA	109,375	0.0%		247	109,622		545	110,167
908CN	2,497,338	0.4%		5,634	2,502,971		12,448	2,515,419
908ID	7,518	0.0%		17	7,535		37	7,572
908OR	1,851,888	0.3%		4,178	1,856,065		9,231	1,865,296
908OTHER	41,963	0.0%		95	42,057		209	42,266
908UT	2,366,044	0.4%		5,338	2,371,381		11,793	2,383,175
908WA	283,351	0.0%		639	283,991		1,412	285,403
908WYP	884,596	0.1%		1,996	886,592		4,409	891,001
920CA	123,465	0.0%		279	123,744		615	124,359
920ID	48,300	0.0%		109	48,409		241	48,650
920OR	210,609	0.0%		475	211,084		1,050	212,134
920SO	50,627,042	7.7%		114,209	50,741,251		252,344	50,993,595
920UT	241,832	0.0%		546	242,378		1,205	243,583
920WA	8,781	0.0%		20	8,800		44	8,844
920WYP	101,767	0.0%		230	101,997		507	102,504
935CA	1,155	0.0%		3	1,157		6	1,163
935OR	36,627	0.0%		83	36,710		183	36,893
935SO	2,561,316	0.4%		5,778	2,567,094		12,767	2,579,860
935UT	105	0.0%		0	105		1	105
935WA	11,523	0.0%		26	11,549		57	11,606
935WYU	3,432	0.0%		8	3,440		17	3,457
Utility Labor	452,081,246	68.8917%		1,019,846	453,101,091		2,253,342	455,354,433
Non-Utility/Capital	204,138,744	31.1083%		460,515	204,599,259		1,017,504	205,616,763
Total	656,219,990	100.0000%		1,480,360	657,700,350		3,270,846	660,971,196

Ref. Page 4.3.2

Ref. Page 4.3.2

Ref. Page 4.3.2

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>OREGON</u> <u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Removal of prior-period correction	928	1	24,893	OR	Situs	24,893	4.4.1
Removal of prior-period correction	403SP	1	1,035,802	SG	25.773%	266,956	4.4.1
Removal of prior-period correction	403TP	1	368,870	SG	25.773%	95,068	4.4.1
Removal of prior-period correction	419	1	(8,844,503)	SNP	25.951%	(2,295,204)	4.4.1
			<u>(7,414,938)</u>			<u>(1,908,287)</u>	

Description of Adjustment:

A correction entry for an amount charged to the wrong order in a prior period needs to be removed from 12 ME Dec 2017 results. This adjustment also removes items that have been identified and corrected as part of FERC audit and are related to prior periods.

Description	Per Books		Adjustment Amount	FERC Account	Location	Allocation		Ref.
	Jan - Jun 2017	July - Dec 2017				2017 P	WCA	
Redirect entry to proper ICNU order	(24,893)	-	24,893	928	108	OR	OR	4.1
AFUDC Equity Correction		(1,035,802)	1,035,802	403SP	1	SG	SG	4.1
AFUDC Equity Correction		(368,870)	368,870	403TP	1	SG	SG	4.1
AFUDC Equity Correction		8,844,503	(8,844,503)	419	1	SNP	SNP	4.1

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>OREGON</u> <u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense							
Generation Overhaul Expense - Steam	510	1	7,760,373	SG	25.773%	2,000,069	4.5.1
Generation Overhaul Expense - Other	553	1	3,844,487	SG	25.773%	990,834	4.5.1
Generation Overhaul Expense - Other	553	3	1,004,079	SG	25.773%	258,780	4.5.1
			12,608,939				
<u>Generation O&M - Coal</u>							
Non NPC, Non-Overhaul Expense	506	1	1,392,801	SG	25.773%	358,964	4.5.1
			14,001,740				

Description of Adjustment:

This adjustment normalizes generation overhaul expenses in the 12 months ended December 2017 using a four-year average methodology. In this adjustment, overhaul expenses from December 2014 - December 2017 are restated in constant dollars to a December 2017 level using industry specific indices and then those constant dollars are averaged. The actual overhaul costs for the 12 months ended December 2017 are subtracted from the four-year average which results in this adjustment. The Lake Side 2 generating unit placed in-service May 30, 2014, is comprised of the overhaul expense for the first four full years the unit is operational. This adjustment also includes a four-year average of coal O&M expense using the same methodology.

PacifiCorp
Results of Operations - December 2017
Generation Expense Normalization

FUNCTION: STEAM

Period	Overhaul Expense	Restate to Constant Dollars (1)	Constant Dollars	
Year Ended Dec 2014	29,543,696	1.34%	29,940,519	
Year Ended Dec 2015	29,889,716	1.35%	30,292,901	
Year Ended Dec 2016	31,039,989	1.29%	31,441,543	
Year Ended Dec 2017	20,211,157	0.00%	20,211,157	
4 Year Average - Steam			27,971,530	
Year Ended December 2017 Overhaul Expense - Steam			20,211,157	Ref. 4.5.2
Adjustment			7,760,373	Ref. 4.5

FUNCTION: OTHER

Period	Overhaul Expense	Restate to Constant Dollars (1)	Constant Dollars	
Year Ended Dec 2014	4,291,225	1.56%	4,358,251	
Year Ended Dec 2015	11,356,901	1.30%	11,504,163	
Year Ended Dec 2016	1,887,191	1.02%	1,906,427	
Year Ended Dec 2017	796,964	0.00%	796,964	
4 Year Average			4,641,451	
Year Ended December 2017 Overhaul Expense - Other			796,964	Ref. 4.5.2
Adjustment			3,844,487	Ref. 4.5

LAKE SIDE 2

Period	Overhaul Expense	Restate to Constant Dollars (1)	Constant Dollars	
Year Ended Dec 2015	-	100.00%	-	
Year Ended Dec 2016	-	100.00%	-	
Year Ended Dec 2017	-	98.58%	-	
Year Ending Dec 2018	4,074,200	98.58%	4,016,315	
4 Year Average			1,004,079	
Year Ended December 2017 Overhaul Expense - Lakeside 2			-	Ref. 4.5.2
Adjustment			1,004,079	Ref. 4.5

FUNCTION: Steam O&M - Coal

Period	O&M Expense	Restate to Constant Dollars (1)	Constant Dollars	
Year Ended Dec 2014	276,298,089	1.34%	280,009,252	
Year Ended Dec 2015	275,908,239	1.35%	279,629,988	
Year Ended Dec 2016	270,800,921	1.29%	274,304,178	
Year Ended Dec 2017	276,124,072	0.00%	276,124,072	
4 Year Average - Steam			277,516,872	
Year Ended December 2017 Overhaul Expense - Steam			276,124,072	Above
Adjustment			1,392,801	Ref. 4.5

Total Adjustment 14,001,740 **Ref. 4.5**

(1) Ref. 4.5.3

PacifiCorp
Results of Operations - December 2017
Generation Expense Normalization

Existing Units	Yr. Ended Dec 2014	Yr. Ended Dec 2015	Yr. Ended Dec 2016	Yr. Ended Dec 2017	
Steam Production					
Blundell	180,000	154,000	981,000	367,000	
Dave Johnston	2,885,000	4,221,000	2,355,309	5,362,747	
Gadsby	1,705,000	-	-	68,308	
Hunter	7,610,580	4,537,666	8,162,353	-	
Huntington	7,884,441	6,968,000	-	-	
Jim Bridger	7,361,000	6,962,000	6,249,089	5,906,742	
Naughton	31,674	5,183,050	5,366,238	4,646,360	
Wyodak	-	-	4,651,000	(18,000)	
Cholla	-	-	-	-	
Colstrip	1,425,000	-	1,237,000	1,218,000	
Craig	-	1,110,000	1,657,000	2,660,000	
Hayden	461,000	754,000	381,000	-	
Subtotal - Steam	29,543,696	29,889,716	31,039,989	20,211,157	Ref 4.5.1
Total Steam Production	29,543,696	29,889,716	31,039,989	20,211,157	
Other Production					
Hermiston	3,667,000	2,014,000	-	603,000	
Currant Creek	93,702	-	1,576,236	72,070	
Lake Side ¹	5,033	4,788,134	310,955	-	
Gadsby Peakers	-	-	-	-	
Chehalis	525,490	4,554,767	-	121,894	
Subtotal - Other	4,291,225	11,356,901	1,887,191	796,964	Ref 4.5.1
	Yr. Ended Dec 2015	Yr. Ended Dec 2016	Yr. Ended Dec 2017	Yr. Ending Dec 2018	
Lake Side 2 ²	-	-	-	4,074,200	Ref 4.5.1
Total - Other Production	4,291,225	11,356,901	1,887,191	4,871,164	
Grand Total	33,834,920	41,246,618	32,927,181	25,082,321	

¹ This row includes actual expense for Lake Side Units 1 and 2.

² Lake Side 2 actuals are included in the Lake Side row above. The projected amounts for Lake Side 2 are shown in 2017 dollars.

PacifiCorp
Results of Operations - December 2017
Generation Expense Normalization

STEAM:	<u>Dec14</u>	<u>Dec15</u>	<u>Dec16</u>	<u>Dec17</u>	<u>Dec18</u>
Percentage Change to December 2017	1.34%	1.35%	1.29%	0.00%	
Percentage Change from December 2017					98.52%
OTHER:	<u>Dec14</u>	<u>Dec15</u>	<u>Dec16</u>	<u>Dec17</u>	<u>Dec18</u>
Percentage Change to December 2017	1.56%	1.30%	1.02%	0.00%	
Percentage Change from December 2017					98.58%

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>OREGON</u> <u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Uncollectible Expense	904	3	(104,300)	OR	Situs	(104,300)	4.6.1
Other Taxes	408	3	(541,459)	OR	Situs	(541,459)	4.6.1
Regulatory Commission Exp	928	3	(65,658)	OR	Situs	(65,658)	4.6.1

Description of Adjustment:

This adjusts the Company's actual December 2017 uncollectible accounts expense to the December 2018 pro forma period by applying the unadjusted uncollectible rate (unadjusted uncollectible accounts expense/unadjusted general business revenues) to the normalized level of general business revenues

PacifiCorp
Oregon Results of Operations - December 2017
Uncollectible Expense & Revenue Sensitive Items

Unadjusted Revenue	1,317,990,019	
Normalized Revenue	1,296,104,057	
Adjustments	<u>(21,885,961)</u>	
Uncollectible Expense	6,281,056	
Uncollectible %	0.477%	
Uncollectible Expense	(104,300)	Ref. 4.6
Franchise Tax %	2.340%	
Resource Supplier Tax %	0.134%	
Other Tax Expense	(541,459)	Ref. 4.6
PUC Fees %	0.300%	
PUC Fees Expense	(65,658)	Ref. 4.6

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>OREGON</u> <u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Revenue:							
Remove Total Memberships and Subscriptions							
Various	930	1	(1,705,709)	SO	27.107%	(462,364)	
Various	930	1	<u>(29,000)</u>	OR	Situs	<u>(29,000)</u>	
			<u>(1,734,709)</u>			<u>(491,364)</u>	4.7.1
Add Back 75% of National & Regional Memberships							
Various	930	1	1,097,702	SO	27.107%	297,553	4.7.2

Description of Adjustment:

This adjustment removes expenses in excess of Commission policy allowances as stated in the Commission order UE-94. National and regional trade organizations are recognized at 75%. Western Electricity Coordinating Council and Northern Tier Transmission Group dues are included at 100%. These dues are no longer included in FERC account 930 and are not shown in this adjustment. The dues for these two organizations are now being booked to FERC account 561.

PacifiCorp
Results of Operations - December 2017
Memberships and Subscriptions

Account	Factor	Description	Amount	
Remove Total Memberships and Subscriptions in Account 930.2				
930.2	SO	Included in Unadjusted Results	(1,705,709)	
930.2	OR	Included in Unadjusted Results	(29,000)	
			<u>(1,734,709)</u>	Ref 4.7
Allowed National and Regional Trade Memberships at 75%				
930.2	SO	Albany Area Chamber of Commerce	2,236	
930.2	SO	Albany Downtown Association	180	
930.2	SO	Albany Rotary Club	288	
930.2	SO	Albany-Millersburg Economic Development Corporation	1,500	
930.2	SO	American Leadership Forum of Oregon	5,000	
930.2	SO	American Wind Energy Association	25,000	
930.2	SO	Associated Oregon Industries	28,840	
930.2	SO	Astoria Downtown Historic District Association	500	
930.2	SO	Bay Area Chamber of Commerce	933	
930.2	SO	Bend Chamber of Commerce	1,421	
930.2	SO	Cannon Beach Chamber of Commerce	310	
930.2	SO	Central Lions Club	45	
930.2	SO	Central Oregon Builders Association	465	
930.2	SO	Central Point Chamber of Commerce	250	
930.2	SO	Centre for Energy Advancement through Technological Innovation	25,000	
930.2	SO	Chamber of Medford and Jackson County	2,247	
930.2	SO	Clatsop Economic Development Resources	5,000	
930.2	SO	Columbia Corridor Association	3,000	
930.2	SO	Coquille Chamber of Commerce	145	
930.2	SO	Corvallis Chamber of Commerce	3,500	
930.2	SO	Cottage Grove Chamber of Commerce	800	
930.2	SO	Creswell Chamber of Commerce	121	
930.2	SO	Douglas Timer Operators, Inc.	600	
930.2	SO	Downtown Corvallis Association	100	
930.2	SO	Dunsmuir Chamber of Commerce	200	
930.2	SO	Economic Development for Central Oregon	7,500	
930.2	SO	Edison Electric Institute	896,692	
930.2	SO	Grants Pass Josephine County Chamber of Commerce	1,750	
930.2	SO	Greater Medford Rotary	800	
930.2	SO	Idaho Economic Development Association	1,000	
930.2	SO	Illinois Valley Chamber of Commerce	250	
930.2	SO	Jacksonville Chamber of Commerce	175	
930.2	SO	Klamath Basin Home Builders Association	405	
930.2	SO	Klamath County Economic Development Association	5,000	
930.2	SO	Klamath Falls Downtown Association	500	
930.2	SO	Lake County Chamber of Commerce	300	
930.2	SO	League of Oregon Cities	450	
930.2	SO	Lebanon Area Chamber of Commerce	800	
930.2	SO	Lincoln City Chamber of Commerce	395	
930.2	SO	Linn-Benton Utilities Coordinating Council	300	
930.2	SO	Madras-Jefferson County Chamber of Commerce	385	
930.2	SO	Medford Rogue Rotary	280	
930.2	SO	Monmouth- Independence Chamber of Commerce	1,000	
930.2	SO	Myrtle Creek, Tri City Area Chamber of Commerce	105	
930.2	SO	National Automated Clearing House	2,875	
930.2	SO	National Coal Transportation Association	1,850	
930.2	SO	National Electric Energy Testing Research and Application Center	104,000	
930.2	SO	National Joint Utilities Notification System	10,500	
930.2	SO	North American Transmission Forum, Inc.	69,867	
930.2	SO	North Santiam Chamber of Commerce	500	
930.2	SO	Northwest Hydroelectric Association	1,000	
930.2	SO	Oregon Business Association	14,595	
930.2	SO	Oregon Business Council	30,438	
930.2	SO	Oregon Economic Development Association	5,000	
930.2	SO	Oregon State University - Utility Wood Pole Research Cooperative	15,000	
930.2	SO	Pendleton Chamber of Commerce	635	
930.2	SO	Princeville Chamber of Commerce	240	
930.2	SO	Redmond Chamber of Commerce	210	
930.2	SO	Redmond Executive Association	500	
930.2	SO	Rocky Mountain Electrical League	18,000	
930.2	SO	Rogue River Chamber of Commerce	89	
930.2	SO	Roseburg Area Chamber of Commerce	995	
930.2	SO	Rotary Club of Grants Pass	450	
930.2	SO	Rotary Club of Roseburg	148	
930.2	SO	Round-Up City Development Corporation	500	
930.2	SO	Southern Oregon Regional Economic Development	2,500	
930.2	SO	Stayton Area Rotary Club	225	

PacifiCorp
 Results of Operations - December 2017
 Memberships and Subscriptions

Account	Factor	Description	Amount
930.2	SO	Stayton-Sublimity Chamber of Commerce	189
930.2	SO	Strategic Economic Development Corporation	1,400
930.2	SO	Sutherlin Chamber of Commerce	125
930.2	SO	Sweet Home Chamber of Commerce	500
930.2	SO	Takena Kiwanis	260
930.2	SO	Tri-County Chamber of Commerce	255
930.2	SO	Umatilla Chamber of Commerce	195
930.2	SO	Umpqua Lions Club	75
930.2	SO	Wallowa County Chamber of Commerce	300
930.2	SO	Western Energy Institute	500
930.2	SO	Western Energy Supply and Transmission Associates	25,685
930.2	SO	WorldatWork	1,615
930.2	SO	Canyonville Chamber of Commerce	75
930.2	SO	Drive Oregon	2,500
930.2	SO	Hispanic Metropolitan Chamber	1,800
930.2	SO	Klamath County Chamber of Commerce	1,623
930.2	SO	Mid-Willamette Valley YMCA	50
930.2	SO	National Safety Council	6,035
930.2	SO	Northwest Public Power Association	3,153
930.2	SO	Oregonians for Food & Shelter, Inc.	1,000
930.2	SO	Portland DAMA International Chapter	700
930.2	SO	Rotary Club of Albina	900
930.2	SO	Seaside Downtown Development Association	170
930.2	SO	Southern Oregon Timber Industries	260
930.2	SO	Umatilla-Morrow-Gilliam County Utility Coordinating Council	40
930.2	SO	Utility Economic Development Association, Inc.	645
930.2	SO	Walla Walla Area Utilities Coordinating Council	115
930.2	SO	Assistance League of the Columbia Pacific	100
930.2	SO	North American Electric Reliability Corporation	2,147
930.2	SO	Columbia River Maritime Museum	500
930.2	SO	Columbia Willamette Compensation Group	150
930.2	SO	Economic Development Alliance of Lincoln City	100
930.2	SO	Greater Portland Inc.	10,000
930.2	SO	Utility Variable Generation Integration Group	1,084
930.2	SO	Hood River County Chamber of Commerce	350
930.2	SO	Joseph Chamber of Commerce	100
930.2	SO	Pacific Northwest Utilities Conference Committee	80,581
930.2	SO	Partners in Diversity	4,000
930.2	SO	Pilot Rock Chamber of Commerce	50
930.2	SO	Rotary Club of Pendleton	496
930.2	SO	Seaside Chamber of Commerce	395
930.2	SO	South Coast Development Council, Inc.	5,000
930.2	SO	The Partnership for Economic Development in Douglas County	2,500
			<u>1,463,602</u>
		Allowed Memberships and Subscriptions - 75% of amount above	<u>1,097,702</u>

Ref 4.7

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>OREGON</u> <u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Remove actual injuries & damages	925	1	(8,523,342)	SO	27.107%	(2,310,411)	4.8.1
Remove actual injuries & damages	925	1	1,236,765	OR	Situs	1,236,765	4.8.1
Add back injuries & damages in rates	925	1	3,369,178	OR	Situs	3,369,178	4.8.2

Description of Adjustment:

This adjustment normalizes the 2017 annual injuries & damages expense to that included in the last Oregon General Rate Case, UE-263. In 2017, the Company accrued \$7,068,568 property insurance expense as included in UE-263. These levels will be revisited in the next Oregon General Rate Case. In 2017, the 3rd Party Liability Insurance coverage was renewed with a deductible of \$10 million and an upper limit of \$550 million. Property Insurance was renewed with a deductible of \$10 million and an upper limit of \$400 million.

PacifiCorp
 Results of Operations - December 2017
 Insurance Expense
 Injuries and Damages Not Covered by Insurance

Amount in Unadjusted Results

<u>G/L Account</u>	<u>Account Title</u>	<u>Allocator</u>	<u>Amount</u>
545050	Injuries/Damages Insurance Provision	SO	7,995,858
549302	Reimbursement - Insurance	SO	527,484
		SO	<u>8,523,342</u>
			Ref 4.8
545052	Injuries/Damages Insurance Provision - OR	OR	(1,236,765)
			Ref 4.8

PacifiCorp
 Results of Operations - December 2017
 Injuries and Damages Not Covered by Insurance
 Per 2013 General Rate Case - Docket No. UE-263

	Beginning Balance	Accruals	Claims Paid	Ending Balance
2008	(6,054,192)	(8,500,333)	6,052,961	(8,501,565)
2009	(8,501,565)	(4,492,982)	5,506,675	(7,487,871)
2010	(7,487,871)	(4,815,080)	3,803,952	(8,499,000)
2011	(8,499,000)	(2,838,161)	5,869,161	(5,468,000)
2012	(5,468,000)	(40,870,138)	11,419,288	(34,918,850)
Average Annual Accrual		12,303,339		
Oregon SO Allocation %		27.3843%		
Oregon Allocated Accrual		3,369,178		
		Ref 4.8		

5. NET POWER COST

	5.1	0	0	0	0	0	0	0
	Net Power Cost							
Total Normalized	Adjustment	0	0	0	0	0	0	0
1 Operating Revenues:								
2 General Business Revenues	-	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-	-
4 Special Sales	76,659,369	76,659,369	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-	-
6 Total Operating Revenues	76,659,369	76,659,369	-	-	-	-	-	-
7								
8 Operating Expenses:								
9 Steam Production	5,800,718	5,800,718	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-	-
12 Other Power Supply	68,908,039	68,908,039	-	-	-	-	-	-
13 Transmission	1,124,577	1,124,577	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-	-
19 Total O&M Expenses	75,833,335	75,833,335	-	-	-	-	-	-
20 Depreciation	-	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-	-
23 Income Taxes: Federal	275,986	275,986	-	-	-	-	-	-
24 State	37,502	37,502	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-	-
28 Total Operating Expenses:	76,146,823	76,146,823	-	-	-	-	-	-
29								
30 Operating Rev For Return:	512,546	512,546	-	-	-	-	-	-
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 Pensions	-	-	-	-	-	-	-	-
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	0.028%	0.028%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
61								
62								
63								
64 TAX CALCULATION:								
65								
66 Operating Revenue	826,034	826,034	-	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-	-
72 Income Before Tax	826,034	826,034	-	-	-	-	-	-
73								
74 State Income Taxes	37,502	37,502	-	-	-	-	-	-
75								
76 Taxable Income	788,532	788,532	-	-	-	-	-	-
77								
78 Federal Income Taxes	275,986	275,986	-	-	-	-	-	-

	5.1	0	0	0	0	0	0
	Net Power Cost						
Total Normalized	Adjustment	0	0	0	0	0	0
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	8,502,949	8,502,949	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-
19 Total O&M Expenses	8,502,949	8,502,949	-	-	-	-	-
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	(2,840,920)	(2,840,920)	-	-	-	-	-
24 State	(386,034)	(386,034)	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses	5,275,995	5,275,995	-	-	-	-	-
29							
30 Operating Rev For Return:	(5,275,995)	(5,275,995)	-	-	-	-	-
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 Pensions	-	-	-	-	-	-	-
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	-0.288%	-0.288%	0.000%	0.000%	0.000%	0.000%	0.000%
61							
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	(8,502,949)	(8,502,949)	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	(8,502,949)	(8,502,949)	-	-	-	-	-
73							
74 State Income Taxes	(386,034)	(386,034)	-	-	-	-	-
75							
76 Taxable Income	(8,116,915)	(8,116,915)	-	-	-	-	-
77							
78 Federal Income Taxes	(2,840,920)	(2,840,920)	-	-	-	-	-

	5.1	0	0	0	0	0	0	0
	Net Power Cost							
Total Normalized	Adjustment	0	0	0	0	0	0	0
1 Operating Revenues:								
2 General Business Revenues	-	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-	-
4 Special Sales	76,659,369	76,659,369	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-	-
6 Total Operating Revenues	76,659,369	76,659,369	-	-	-	-	-	-
7								
8 Operating Expenses:								
9 Steam Production	5,800,718	5,800,718	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-	-
12 Other Power Supply	60,405,091	60,405,091	-	-	-	-	-	-
13 Transmission	1,124,577	1,124,577	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-	-
19 Total O&M Expenses	67,330,387	67,330,387	-	-	-	-	-	-
20 Depreciation	-	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-	-
23 Income Taxes: Federal	3,116,906	3,116,906	-	-	-	-	-	-
24 State	423,536	423,536	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-	-
28 Total Operating Expenses:	70,870,029	70,870,029	-	-	-	-	-	-
29								
30 Operating Rev For Return:	5,789,540	5,789,540	-	-	-	-	-	-
31								
32 Rate Base:								
33 Electric Plant In Service	-	-	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-	-
37 Pensions	-	-	-	-	-	-	-	-
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	0.329%	0.329%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
61								
62								
63								
64 TAX CALCULATION:								
65								
66 Operating Revenue	9,328,983	9,328,983	-	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-	-
72 Income Before Tax	9,328,983	9,328,983	-	-	-	-	-	-
73								
74 State Income Taxes	423,536	423,536	-	-	-	-	-	-
75								
76 Taxable Income	8,905,447	8,905,447	-	-	-	-	-	-
77								
78 Federal Income Taxes	3,116,906	3,116,906	-	-	-	-	-	-

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	OREGON ALLOCATED	REF#
Adjustment to Revenue:							
Sales for Resale (Account 447)							
Existing Firm PPL	447NPC	3	14,172,478	SG	25.773%	3,652,651	5.1.1
Existing Firm UPL	447NPC	3	-	SG	25.773%	-	5.1.1
Post-Merger Firm	447NPC	3	283,269,873	SG	25.773%	73,006,718	5.1.1
Non-Firm	447NPC	3	-	SE	24.952%	-	5.1.1
Total Sales for Resale			<u>297,442,351</u>			<u>76,659,369</u>	
Adjustment to Expense:							
Purchased Power (Account 555)							
Existing Firm Demand PPL	555NPC	3	4,572,663	SG	25.773%	1,178,506	5.1.1
Existing Firm Demand UPL	555NPC	3	2,777,958	SG	25.773%	715,959	5.1.1
Existing Firm Energy	555NPC	3	21,043,597	SE	24.952%	5,250,796	5.1.1
Post-merger Firm	555NPC	3	145,836,595	SG	25.773%	37,586,246	5.1.1
Post-merger Firm - Situs	555NPC	3	(2,433,483)	UT	Situs	-	5.1.1
Secondary Purchases	555NPC	3	(630,924)	SE	24.952%	(157,428)	5.1.1
Seasonal Contracts	555NPC	3	-	SG	25.773%	-	5.1.1
Other Generation	555NPC	3	7,068,701	SG	25.773%	1,821,806	5.1.1
Total Purchased Power Adjustments:			<u>178,235,106</u>			<u>46,395,884</u>	
Wheeling Expense (Account 565)							
Existing Firm PPL	565NPC	3	20,963,460	SG	25.773%	5,402,881	5.1.1
Existing Firm UPL	565NPC	3	1,286,964	SG	25.773%	331,687	5.1.1
Post-merger Firm	565NPC	3	(18,051,207)	SG	25.773%	(4,652,310)	5.1.1
Non-Firm	565NPC	3	169,604	SE	24.952%	42,320	5.1.1
Total Wheeling Expense Adjustments:			<u>4,368,821</u>			<u>1,124,577</u>	
Fuel Expense (Accounts 501, 503, 547)							
Fuel - Overburden Amortization - Idah	501NPC	3	93,048	ID	Situs	-	5.1.1
Fuel - Overburden Amortization - Wyo	501NPC	3	262,012	WY	Situs	-	5.1.1
Fuel Consumed - Coal	501NPC	3	27,855,668	SE	24.952%	6,950,544	5.1.1
Fuel Consumed - Gas	501NPC	3	1,026,383	SE	24.952%	256,103	5.1.1
Steam from Other Sources	503NPC	3	311,671	SE	24.952%	77,768	5.1.1
Natural Gas Consumed	547NPC	3	55,403,218	SE	24.952%	13,824,206	5.1.1
Simple Cycle Combustion Turbines	547NPC	3	(1,852,489)	SE	24.952%	(462,233)	5.1.1
Cholla / APS Exchange	501NPC	3	(5,946,204)	SE	24.952%	(1,483,696)	5.1.1
Total Fuel Expense Adjustments:			<u>77,153,306</u>			<u>19,162,691</u>	
Total Power Cost Adjustment			<u>(37,685,117)</u>			<u>(9,976,216)</u>	
Oregon Solar Project	555NPC	3	647,234	OR	Situs	647,234	5.1.4
Post-merger Firm Type 1	555NPC	1	32,991,884	SG	25.773%	8,502,949	5.1.1

Description of Adjustment:

This net power cost adjustment normalizes power costs by adjusting sales for resale, purchased power, wheeling and fuel in a manner consistent with the contractual terms of sales and purchase agreements, and normal hydro and temperature conditions for the 12 month period ending December 2017. The GRID study for this adjustment is based on temperature adjusted normalized loads for the 12 months ended December 2016.

PacificCorp
 Results of Operations - December 2017
 Net Power Cost Adjustment

Description	FERC Account	(1) Total Account (B Tabs)	(2) Remove Non-NPC / NPC Mechanism Accruals	(3) Unadjusted NPC (1) + (2)	(4) Type 1 Adjustments	(5) Type 1 Normalized NPC (3) + (4)	(6) Type 3 Pro Forma NPC	(7) Type 3 Adjustment (6) - (5)	2017 Protocol Factor
Sales for Resale (Account 447)									
Existing Firm Sales PPL		447.12	-	-	-	-	14,172,478	14,172,478	SG
Existing Firm Sales UPL		447.122	-	-	-	-	-	-	SG
Post-merger Firm Sales	447.13, .14, .20, .61, .62	209,377.912	-	209,377.912	-	209,377.912	492,647,785	283,269,873	SG
Non-firm Sales		447.5	-	-	-	-	-	-	SE
Transmission Services		447.9	(80,526)	-	-	-	-	-	S
On-system Wholesale Sales		447.1	(7,969,040)	-	-	-	-	-	S
Total Revenue Adjustments		217,427,479	(8,049,567)	209,377,912	-	209,377,912	506,820,263	237,442,351	S
Purchased Power (Account 555)									
Existing Firm Demand PPL		555.66	-	-	-	-	4,572,663	4,572,663	SG
Existing Firm Demand UPL		555.66	-	-	-	-	2,777,958	2,777,958	SG
Existing Firm Energy		555.65, 555.69	-	-	-	-	21,043,597	21,043,597	SE
Post-merger Firm	555.26, .55, .59, .61, .62, .63, .64, .67, .8	609,908,794	-	609,908,794	-	609,908,794	788,737,273	178,828,479	SG
Secondary Purchases		555.27	-	2,433,483	-	2,433,483	-	(2,433,483)	UT
NPC Deferral Mechanism		555.7, 555.25	-	630,924	-	630,924	-	(630,924)	SE
Seasonal Contracts		555.57	(26,420,507)	-	-	-	-	-	OTHER
Wind Integration Charge		-	-	-	-	-	-	-	SG
RPS Compliance Purchases	555.22, 555.23, 555.24	52.172	(52,172)	-	-	-	7,068,701	7,068,701	SG
BPA Regional Adjustments	555.11, 555.12, 555.133	-	-	-	-	-	-	-	OTHER
Post-merger Firm Type 1		-	-	-	32,991,884	32,991,884	-	-	S
Total Purchased Power Adjustment		639,445,681	(26,472,679)	612,973,201	32,991,884	645,965,086	824,200,192	(32,991,884)	SG
Wheeling (Account 565)									
Existing Firm PPL		565.26	-	-	-	-	20,963,460	20,963,460	SG
Existing Firm UPL		565.27	-	-	-	-	1,286,964	1,286,964	SG
Post-merger Firm	565.0, 565.46, 565.1	132,243,839	-	132,243,839	-	132,243,839	114,182,632	(18,061,207)	SG
Non-firm		565.25	-	2,229,280	-	2,229,280	2,396,864	163,504	SE
Total Wheeling Expense Adjustment		134,473,119	-	134,473,119	-	134,473,119	138,841,940	4,368,821	SE
Fuel Expense (Accounts 501, 503 and 547)									
Fuel - Overburden Amortization - Idaho		501.12	(93,048)	(93,048)	-	(93,048)	-	93,048	ID
Fuel - Overburden Amortization - Wyoming		501.12	(262,012)	(262,012)	-	(262,012)	-	262,012	WY
Fuel Consumed - Coal		501.1	713,125,845	713,125,845	-	713,125,845	740,981,513	27,855,668	SE
Fuel Consumed - Gas		501.35	2,677,967	2,677,967	-	2,677,967	3,704,349	1,026,383	SE
Steam From Other Sources		503	4,677,095	4,677,095	-	4,677,095	4,988,766	311,671	SE
Natural Gas Consumed		547.1	209,587,343	209,587,343	-	209,587,343	265,000,561	55,403,218	SE
Simple Cycle Combustion Turbines		547.1	4,456,699	4,456,699	-	4,456,699	2,604,210	(1,852,489)	SE
Cholla/APS Exchange		501.1	52,054,708	52,054,708	-	52,054,708	46,108,504	(5,946,204)	S
Fuel Regulatory Costs Deferral and Annot		501.15	2,275,007	2,275,007	-	2,275,007	-	-	SE
Fuel Regulatory Costs Deferral and Annot		501.15	(34,273,980)	(34,273,980)	-	(34,273,980)	-	-	SE
Miscellaneous Fuel Costs	501.0, .2, .3, .4, .45, .5, .51	14,672,102	(14,672,102)	-	-	-	-	-	SE
Miscellaneous Fuel Costs - Cholla		501.2, 501.45	(3,117,330)	(3,117,330)	-	(3,117,330)	-	-	SE
Total Fuel Expense		1,036,023,002	(49,788,404)	986,234,597	-	986,234,597	1,063,387,904	77,153,306	SE
Net Power Cost									
		1,592,514,523	(68,211,517)	1,524,303,006	32,991,884	1,557,294,890	1,519,609,772	(37,685,117)	Ref 5.1
									Ref 5.1,3

PacifiCorp
Results of Operations - December 2017
Net Power Cost Study

Study Results
MERGED PEAK/ENERGY SPLIT
(\$)

	<u>Merged</u> <u>01/18-12/18</u>	<u>Pre-Merger</u> <u>Demand</u>	<u>Pre-Merger</u> <u>Energy</u>	<u>Non-Firm</u>	<u>Post-Merger</u>
SPECIAL SALES FOR RESALE					
Pacific Pre Merger	14,172,478	14,172,478			
Post Merger	492,647,785				492,647,785
Utah Pre Merger	-	-			
NonFirm Sub Total	-			-	
TOTAL SPECIAL SALES	506,820,263	14,172,478	-	-	492,647,785
PURCHASED POWER & NET INTERCHANGE					
BPA Peak Purchase	-	-			
Pacific Capacity	-	-	-		
Mid Columbia	5,249,134	1,574,740	3,674,394		
Misc/Pacific	154,785	32,097	122,688		
Q.F. Contracts/PPL	155,489,966	2,965,826	14,449,937		138,074,203
Small Purchases west	-		-		
Pacific Sub Total	160,893,885	4,572,663	18,247,020	-	138,074,203
Gemstate	1,591,536		1,591,536		
GSLM	-		-		
QF Contracts/UPL	165,248,759	2,777,958	1,190,554		161,280,247
IPP Layoff	-	-	-		
Small Purchases east	14,488		14,488		
UP&L to PP&L	-	-	-		
Utah Sub Total	166,854,782	2,777,958	2,796,577	-	161,280,247
APS Supplemental	44,712				44,712
Avoided Cost Resource	-				-
BPA Reserve Purchase					
Combine Hills Wind	5,259,649				5,259,649
Deseret Purchase	32,107,588				32,107,588
Eagle Mountain - UAMPS/UMPA	2,098,801				2,098,801
Georgia-Pacific Camas	-				-
Hermiston Purchase	-				-
Hurricane Purchase	129,378				129,378
MagCorp	-				-
MagCorp Reserves	5,690,190				5,690,190
Nucor	7,129,800				7,129,800
P4 Production	19,999,999				19,999,999
Rock River Wind	5,039,176				5,039,176
Three Buttes Wind	20,997,160				20,997,160
Top of the World Wind	42,633,128				42,633,128
Tri-State Purchase	9,855,156				9,855,156
Wolverine Creek Wind	10,063,491				10,063,491
BPA So. Idaho	-				-
PSCo Exchange	5,400,000				5,400,000
	1,674,892				1,674,892

	Merged 01/18-12/18	Pre-Merger Demand	Pre-Merger Energy	Non-Firm	Post-Merger
SPECIAL SALES FOR RESALE					
Pacific Pre Merger	14,172,478	14,172,478			
Seasonal Purchased Power					
Constellation 2013-2016	-				-
Short Term Firm Purchases	321,259,703				321,259,703
New Firm Sub Total	489,382,824	-	-	-	489,382,824
Integration Charge	7,068,701				7,068,701
Non Firm Sub Total	-			-	-
TOTAL PURCHASED PW & NET INT.	824,200,192	7,350,621	21,043,597	-	795,805,974
WHEELING & U. OF F. EXPENSE					
Pacific Firm Wheeling and Use of Fac	20,963,460	20,963,460			
Utah Firm Wheeling and Use of Facili	1,286,964	1,286,964			
Post Merger	114,192,632				114,192,632
Nonfirm Wheeling	2,398,884			2,398,884	
TOTAL WHEELING & U. OF F. EXPENSE	138,841,940	22,250,423	-	2,398,884	114,192,632
THERMAL FUEL BURN EXPENSE					
Carbon	-			-	
Cholla	46,108,504			46,108,504	
Colstrip	14,700,260			14,700,260	
Craig	23,351,888			23,351,888	
Chehalis	58,858,715			58,858,715	
Currant Creek	36,727,933			36,727,933	
Dave Johnston	59,168,646			59,168,646	
Gadsby	3,704,349			3,704,349	
Gadsby CT	2,604,210			2,604,210	
Hayden	11,631,302			11,631,302	
Hermiston	26,619,862			26,619,862	
Hunter	140,225,258			140,225,258	
Huntington	118,922,521			118,922,521	
Jim Bridger	224,804,017			224,804,017	
Lake Side 1	72,242,468			72,242,468	
Lake Side 2	70,551,584			70,551,584	
Naughton - Gas	-			-	
Naughton	118,092,881			118,092,881	
Wyodak	30,084,741			30,084,741	
TOTAL FUEL BURN EXPENSE	1,058,399,137	-	-	1,058,399,137	-
OTHER GENERATION EXPENSE					
Blundell	4,988,766			4,988,766	
TOTAL OTHER GEN. EXPENSE	4,988,766.37	-	-	4,988,766	-
NET POWER COST	1,519,609,772	15,428,567	21,043,597	1,065,786,788	417,350,821

PacifiCorp
 Results of Operations - December 2017
 Net Power Cost Adjustment
 Oregon Solar Project

Total	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18
Total Energy Impact	24,811	38,348	47,613	68,521	85,335	93,679	73,356	53,963	57,100	47,173	32,101	25,234
	647,234											

6. DEPRECIATION & AMORTIZATION ADJ.

	6.1	6.2	6.3	6.4	6.5	0	0
	Depreciation/Amor lization Expense	Depreciation/Amor lization Reserve	Hydro Decommissioning	Oregon Coal-Fired Sisam Plant Depreciation	Depreciation Allocation Correction Adjustment	0	0
Total Normalized						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	27,816,133	2,377,155	-	26,431,680	(950,703)	-	-
21 Amortization	2,826,660	423,415	-	-	2,403,245	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	(10,206,967)	(935,699)	-	31,764	(8,831,089)	(471,944)	-
24 State	(1,386,957)	(127,146)	-	4,316	(1,199,998)	(64,129)	-
25 Deferred Income Taxes	(36,080)	-	-	(36,080)	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	19,014,788	1,737,726	-	16,400,593	876,468	-	-
29							
30 Operating Rev For Return:	(19,014,788)	(1,737,726)	-	(1)	(16,400,593)	(876,468)	-
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 Pensions	-	-	-	-	-	-	-
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	(151,324,546)	-	(1,656,831)	(195,184)	(149,472,530)	-	-
48 Accum Prov For Amort	(413,699)	-	(413,698)	-	-	-	-
49 Accum Def Income Tax	399,817	-	-	399,817	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	(151,338,427)	-	(2,070,529)	204,633	(149,472,530)	-	-
56							
57 Total Rate Base:	(151,338,427)	-	(2,070,529)	204,633	(149,472,530)	-	-
58							
59							
60 Estimated ROE impact	-0.320%	-0.095%	0.010%	-0.001%	-0.180%	-0.048%	0.000%
61							
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	(30,644,792)	(2,800,570)	-	-	(26,431,680)	(1,412,542)	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	(95,072)	-	-	(95,072)	-	-	-
72 Income Before Tax	(30,549,721)	(2,800,570)	-	95,072	(26,431,680)	(1,412,542)	-
73							
74 State Income Taxes	(1,386,957)	(127,146)	-	4,316	(1,199,998)	(64,129)	-
75							
76 Taxable Income	(29,162,763)	(2,673,424)	-	90,756	(25,231,682)	(1,348,413)	-
77							
78 Federal Income Taxes	(10,206,967)	(935,699)	-	31,764	(8,831,089)	(471,944)	-

	6.1	6.2	6.3	6.4	6.5	0	0
	Depreciation/Amor tization Expense	Depreciation/Amor tization Reserve	Hydro Decommissioning	Oregon Coal-Fired Steam Plant Depreciation	Depreciation Allocation Correction Adjustment	0	0
	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	25,440,977	-	-	26,431,680	(990,703)	-	-
21 Amortization	2,403,245	-	-	-	2,403,245	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	(9,303,033)	-	-	(8,831,089)	(471,944)	-	-
24 State	(1,264,128)	-	-	(1,199,998)	(64,129)	-	-
25 Deferred Income Taxes	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	17,277,061	-	-	16,400,593	876,468	-	-
29							
30 Operating Rev For Return:	(17,277,061)	-	-	(16,400,593)	(876,468)	-	-
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 Pensions	-	-	-	-	-	-	-
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	(149,472,530)	-	-	(149,472,530)	-	-	-
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:	(149,472,530)	-	-	(149,472,530)	-	-	-
56							
57 Total Rate Base:	(149,472,530)	-	-	(149,472,530)	-	-	-
58							
59							
60 Estimated ROE impact	-0.280%	0.000%	0.000%	0.000%	-0.180%	-0.748%	0.000%
61							
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	(27,844,222)	-	-	(26,431,680)	(1,412,542)	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	(27,844,222)	-	-	(26,431,680)	(1,412,542)	-	-
73							
74 State Income Taxes	(1,264,128)	-	-	(1,199,998)	(64,129)	-	-
75							
76 Taxable Income	(26,580,096)	-	-	(25,231,682)	(1,348,413)	-	-
77							
78 Federal Income Taxes	(9,303,033)	-	-	(8,831,089)	(471,944)	-	-

	6.1	6.2	6.3	6.4	6.5	0	0
	Total Normalized	Depreciation/Amor lization Expense	Depreciation/Amor lization Reserve	Hydro Decommissioning	Oregon Coal-Fired Steam Plant Depreciation	Depreciation Allocation Correction Adjustment	0
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	-	-	-
20 Depreciation	1,391,397	1,391,397	-	-	-	-	-
21 Amortization	409,730	409,730	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	(601,775)	(601,775)	-	-	-	-	-
24 State	(81,771)	(81,771)	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	1,117,581	1,117,581	-	-	-	-	-
29							
30 Operating Rev For Return:	(1,117,581)	(1,117,581)	-	-	-	-	-
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 Pensions	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-	-
45							
46 Deductions:							
47 Accum Prov For Deprec	(1,391,397)	-	(1,391,397)	-	-	-	-
48 Accum Prov For Amort	(409,730)	-	(409,730)	-	-	-	-
49 Accum Def Income Tax	-	-	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	(1,801,127)	-	(1,801,127)	-	-	-	-
56							
57 Total Rate Base:	(1,801,127)	-	(1,801,127)	-	-	-	-
58							
59							
60 Estimated ROE impact	-0.056%	-0.064%	0.008%	0.000%	0.000%	0.000%	0.000%
61							
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	(1,801,127)	(1,801,127)	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "I" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	(1,801,127)	(1,801,127)	-	-	-	-	-
73							
74 State Income Taxes	(81,771)	(81,771)	-	-	-	-	-
75							
76 Taxable Income	(1,719,356)	(1,719,356)	-	-	-	-	-
77							
78 Federal Income Taxes	(601,775)	(601,775)	-	-	-	-	-

	6.1	6.2	6.3	6.4	6.5	0	0
	Depreciation/Amor tization Expense	Depreciation/Amor tization Reserve	Hydro Decommissioning	Oregon Coal-Fired Steam Plant Depreciation	Depreciation Allocation Correction Adjustment	0	0
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	985,758	985,758	-	-	-	-	-
21 Amortization	13,685	13,685	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	(302,160)	(333,924)	-	31,764	-	-	-
24 State	(41,058)	(45,375)	-	4,316	-	-	-
25 Deferred Income Taxes	(36,000)	-	-	(36,080)	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	620,145	620,145	-	1	-	-	-
29							
30 Operating Rev For Return:	(620,145)	(620,145)	-	(1)	-	-	-
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 Pensions	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	-	-	-	-	-	-	-
45							
46 Deductions:							
47 Accum Prov For Deprac	(460,619)	-	(265,434)	(195,184)	-	-	-
48 Accum Prov For Amort	(3,968)	-	(3,968)	-	-	-	-
49 Accum Def Income Tax	399,817	-	-	399,817	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	(64,770)	-	(269,402)	204,633	-	-	-
56							
57 Total Rate Base:	(64,770)	-	(269,402)	204,633	-	-	-
58							
59							
60 Estimated ROE impact	-0.035%	-0.035%	0.001%	-0.001%	0.000%	0.000%	0.000%
61							
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	(992,443)	(999,443)	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	(95,072)	-	-	(95,072)	-	-	-
72 Income Before Tax	(904,371)	(999,443)	-	95,072	-	-	-
73							
74 State Income Taxes	(41,058)	(45,375)	-	4,316	-	-	-
75							
76 Taxable Income	(863,313)	(954,069)	-	90,756	-	-	-
77							
78 Federal Income Taxes	(302,160)	(333,924)	-	31,764	-	-	-

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	OREGON ALLOCATED	REF#
Adjustment to Expense							
Steam Production	403SP	2	2,489,417	SG	25.773%	641,594	
Hydro Production	403HP	2	96,033	SG-P	25.773%	24,751	
Hydro Production	403HP	2	95,624	SG-U	25.773%	24,645	
Transmission	403TP	2	1,344,566	SG	25.773%	346,533	
Distribution - Oregon	403364	2	147,940	OR	Situs	147,940	
Distribution - Washington	403364	2	25,123	WA	Situs	-	
Distribution - Utah	403364	2	139,358	UT	Situs	-	
Distribution - Idaho	403364	2	44,518	ID	Situs	-	
General Plant - Oregon	403GP	2	81,766	OR	Situs	81,766	
General Plant - Washington	403GP	2	857	WA	Situs	-	
General Plant - Utah	403GP	2	837	UT	Situs	-	
General Plant	403GP	2	370,400	SO	27.107%	100,404	
General Plant	403GP	2	92,207	SG	25.773%	23,764	
Intangible Plant	404IP	2	1,019,671	SO	27.107%	276,401	
Intangible Plant	404IP	2	440,080	SG	25.773%	113,421	
Intangible Plant	404IP	2	53,986	SG-P	25.773%	13,914	
Intangible Plant	404IP	2	19,035	CN	31.492%	5,994	
			<u>6,461,418</u>			<u>1,801,127</u>	6.1.1
Steam Production	403SP	3	851,852	SG	25.773%	219,546	
Hydro Production	403HP	3	94,025	SG-P	25.773%	24,233	
Hydro Production	403HP	3	39,454	SG-U	25.773%	10,168	
Other Production	403OP	3	331,526	SG	25.773%	85,444	
Transmission	403TP	3	650,666	SG	25.773%	167,695	
Distribution - California	403364	3	161,490	CA	Situs	-	
Distribution - Oregon	403364	3	430,663	OR	Situs	430,663	
Distribution - Utah	403364	3	2,769	UT	Situs	-	
Distribution - Wyoming	403364	3	7,691	WY	Situs	-	
General Plant - Oregon	403GP	3	48,009	OR	Situs	48,009	
Intangible Plant	404IP	3	50,485	SO	27.107%	13,685	
			<u>2,668,630</u>			<u>999,443</u>	6.1.1

Description of Adjustment:

This adjustment enters into the test period results depreciation and amortization expense for the major plant additions added to rate base in adjustment 8.5.

PacifiCorp
Results of Operations - December 2017
Incremental Depreciation Expense

Description	Plant Account	Depreciation Account	Factor	Depreciation Rate	Jan17 to Dec17 Plant Additions Included in Adj	Incremental Expense on Plant Adds.	Jan18 to Dec18 Plant Additions Included in Adj	Incremental Expense on Plant Adds.	Total Depreciation Included in Adj
Steam Production Plant:									
Various	312	403SP	SG	5.122%	48,600,704	2,489,417	16,623,566	851,852	3,341,268
Various	312	403SP	SSGCH	4.670%	-	2,489,417	-	-	-
Total Steam Plant					48,600,704	2,489,417	16,623,566	851,852	3,341,268
Hydro Production Plant:									
Various	332	403HP	SG-P	2.656%	3,616,251	96,033	3,657,107	94,025	190,058
Various	332	403HP	SG-U	4.544%	2,104,464	95,624	890,562	39,454	135,078
Total Hydro Plant					5,720,714	191,657	4,547,669	133,479	325,136
Other Production Plant:									
Various Wind Other	343	403OP	SG-W	3.305%	-	-	-	-	-
Various	343	403OP	SG	2.947%	-	-	11,078,159	331,526	331,526
Total Other Plant					-	-	11,078,159	331,526	331,526
Transmission Plant:									
Various	355	403TP	SG	1.747%	76,948,372	1,344,566	39,261,275	650,666	1,995,232
Total Transmission Plant					76,948,372	1,344,566	39,261,275	650,666	1,995,232
Distribution Plant:									
California	364	403364	CA	2.659%	-	-	6,240,280	161,490	161,490
Oregon	364	403364	OR	2.515%	5,872,861	147,940	18,030,598	430,663	578,604
Washington	364	403364	WA	2.767%	307,848	25,123	-	-	25,123
Utah	364	403364	UT	2.606%	5,346,776	139,358	196,154	2,769	142,127
Wyoming	364	403364	WYP	2.953%	-	-	480,769	7,691	7,691
Idaho	364	403364	ID	2.706%	1,645,362	44,518	-	-	44,518
Total Distribution Plant					13,772,848	356,940	24,947,801	602,614	959,654
General Plant:									
California	397	403GP	CA	4.208%	-	-	-	-	-
Oregon	397	403GP	OR	4.896%	1,778,966	81,766	1,159,090	48,009	129,775
Washington	397	403GP	WA	4.318%	19,835	857	-	-	857
Utah	397	403GP	UT	4.203%	19,917	837	-	-	837
Idaho	397	403GP	ID	3.891%	-	-	-	-	-
Wyoming	397	403GP	WYP	4.760%	-	-	-	-	-
Wyoming	397	403GP	WYU	4.106%	-	-	-	-	-
General	397	403GP	SO	5.569%	6,851,619	370,400	-	-	370,400
General	397	403GP	SE	4.341%	-	-	-	-	-
General	397	403GP	SG	4.597%	2,005,959	92,207	-	-	92,207
Total General Plant					10,476,296	546,067	1,159,090	48,009	594,076
Mining Plant:									
Coal Mine	399	403MP	SE	0.000%	-	-	-	-	-
Total Mining Plant					-	-	-	-	-
Intangible Plant:									
General	303	404IP	SO	4.404%	23,153,329	1,019,671	1,139,559	50,485	1,070,156
General	302	404IP	SG-P	2.896%	2,079,446	53,986	-	-	53,986
Utah	303	404IP	UT	12.954%	-	-	-	-	-
General	303	404IP	SG	4.933%	8,921,980	440,080	-	-	440,080
Oregon	303	404IP	OR	0.292%	-	-	-	-	-
General	303	404IP	CN	3.350%	568,200	19,035	-	-	19,035
California	303	404IP	CA	0.025%	-	-	-	-	-
Total Intangible Plant					34,722,956	1,532,771	1,139,559	50,485	1,583,256
Total Depreciation and Amortization									
					190,242,890	6,461,418	98,757,118	2,668,630	9,130,048
					Ref. 8.5		Ref. 8.5, 1		
Total Depreciation and Amortization without Mining					6,461,418	2,668,630			9,130,048
					Ref. 6.1		Ref. 6.1		

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	OREGON ALLOCATED	REF#
Adjustment to Expense							
Steam Production	108SP	2	(2,489,417)	SG	25.773%	(641,594)	
Hydro Production	108HP	2	(96,033)	SG-P	25.773%	(24,751)	
Hydro Production	108HP	2	(95,624)	SG-U	25.773%	(24,645)	
Transmission	108TP	2	(1,344,566)	SG	25.773%	(346,533)	
Distribution - Oregon	108364	2	(147,940)	OR	Situs	(147,940)	
Distribution - Washington	108364	2	(25,123)	WA	Situs	-	
Distribution - Utah	108364	2	(139,358)	UT	Situs	-	
Distribution - Idaho	108364	2	(44,518)	ID	Situs	-	
General Plant - Oregon	108GP	2	(81,766)	OR	Situs	(81,766)	
General Plant - Washington	108GP	2	(857)	WA	Situs	-	
General Plant - Utah	108GP	2	(837)	UT	Situs	-	
General Plant	108GP	2	(370,400)	SO	27.107%	(100,404)	
General Plant	108GP	2	(92,207)	SG	25.773%	(23,764)	
Intangible Plant	111IP	2	(1,019,671)	SO	27.107%	(276,401)	
Intangible Plant	111IP	2	(440,080)	SG	25.773%	(113,421)	
Intangible Plant	111IP	2	(53,986)	SG-P	25.773%	(13,914)	
Intangible Plant	111IP	2	(19,035)	CN	31.492%	(5,994)	
			<u>(6,461,418)</u>			<u>(1,801,127)</u>	6.2.1
Steam Production	108SP	3	(284,460)	SG	25.773%	(73,314)	
Hydro Production	108HP	3	(24,372)	SG-P	25.773%	(6,281)	
Hydro Production	108HP	3	(8,430)	SG-U	25.773%	(2,173)	
Other Production	108OP	3	(108,808)	SG	25.773%	(28,043)	
Transmission	108TP	3	(188,431)	SG	25.773%	(48,564)	
Distribution - California	108364	3	(39,078)	CA	Situs	-	
Distribution - Oregon	108364	3	(97,474)	OR	Situs	(97,474)	
Distribution - Utah	108364	3	(213)	UT	Situs	-	
Distribution - Wyoming	108364	3	(592)	WY	Situs	-	
General Plant - Oregon	108GP	3	(9,586)	OR	Situs	(9,586)	
Intangible Plant	111IP	3	(14,638)	SO	27.107%	(3,968)	
			<u>(776,082)</u>			<u>(269,402)</u>	6.2.1

Description of Adjustment:

This adjustment enters into the test period results depreciation and amortization reserve for the major plant additions added to rate base in adjustment 8.5.

PacifiCorp
Results of Operations - December 2017
Incremental Accumulated Reserve

Description	Plant Account	Reserve Account	Factor	Depreciation Rate	Jan17 to Dec17 Plant Additions Included in Adj	13 Month Average Incremental Reserve on Plant Adds	Jan18 to Dec18 Plant Additions Included in Adj	13 Month Average Incremental Reserve on Plant Adds	Total Reserve Added in Adj
Steam Production Plant:									
Various	312	108SP	SG	5.122%	48,600,704	(2,489,417)	16,623,566	(284,460)	(2,773,877)
Various	312	108SP	SSGCH	4.670%	48,600,704	(2,489,417)	16,623,566	(284,460)	(2,773,877)
Total Steam Plant									
Hydro Production Plant:									
Various	332	108HP	SG-P	2.656%	3,616,251	(96,033)	3,657,107	(24,372)	(120,406)
Various	332	108HP	SG-J	4.544%	2,104,464	(95,624)	890,562	(8,430)	(104,054)
Total Hydro Plant					5,720,714	(191,657)	4,547,669	(32,803)	(224,460)
Other Production Plant:									
Various Wind Other	343	108OP	SG-W	3.305%	-	-	-	-	-
Various	343	108OP	SG	2.947%	-	-	11,078,159	(108,808)	(108,808)
Total Other Plant							11,078,159	(108,808)	(108,808)
Transmission Plant:									
Various	355	108TP	SG	1.747%	76,949,372	(1,344,566)	39,261,275	(188,431)	(1,532,997)
Total Transmission Plant					76,949,372	(1,344,566)	39,261,275	(188,431)	(1,532,997)
Distribution Plant:									
California	364	108364	CA	2.659%	-	-	6,240,280	(39,078)	(39,078)
Oregon	364	108364	OR	2.519%	5,872,861	(147,940)	18,030,598	(97,474)	(245,414)
Washington	364	108364	WA	2.767%	807,848	(25,123)	-	-	(25,123)
Utah	364	108364	UT	2.606%	5,346,776	(139,388)	196,154	(213)	(139,571)
Wyoming	364	108364	WYP	2.953%	-	-	480,769	(592)	(592)
Idaho	364	108364	ID	2.706%	1,645,362	(44,518)	-	-	(44,518)
Total Distribution Plant					13,772,848	(356,940)	24,947,801	(137,357)	(494,297)
General Plant:									
California	397	108GP	CA	4.208%	-	-	-	-	-
Oregon	397	108GP	OR	4.596%	1,778,966	(81,766)	1,159,090	(9,586)	(91,382)
Washington	397	108GP	WA	4.318%	19,835	(857)	-	-	(857)
Utah	397	108GP	UT	4.203%	19,917	(837)	-	-	(837)
Idaho	397	108GP	ID	3.891%	-	-	-	-	-
Wyoming	397	108GP	WYP	4.760%	-	-	-	-	-
Wyoming	397	108GP	WYU	4.106%	-	-	-	-	-
General	397	108GP	SO	5.569%	6,851,619	(370,400)	-	-	(370,400)
General	397	108GP	SE	4.341%	-	-	-	-	-
General	397	108GP	SG	4.597%	2,005,959	(92,207)	1,159,090	(9,586)	(92,207)
Total General Plant					10,476,296	(546,067)	1,159,090	(9,586)	(555,653)
Mining Plant:									
Coal Mine	399	108MP	SE	0.000%	-	-	-	-	-
Total Mining Plant									
Intangible Plant:									
General	303	111IP	SO	4.404%	23,153,329	(1,019,671)	1,139,559	(14,638)	(1,034,309)
General	302	111IP	SG-P	2.596%	2,079,446	(53,986)	-	-	(53,986)
Utah	303	111IP	UT	12.954%	-	-	-	-	-
General	303	111IP	SG	4.933%	8,921,980	(440,080)	-	-	(440,080)
Oregon	303	111IP	OR	0.292%	-	-	-	-	-
General	303	111IP	CN	3.350%	568,200	(19,035)	-	-	(19,035)
California	303	111IP	CA	0.025%	34,722,956	(1,532,771)	1,139,559	(14,638)	(1,547,409)
Total Intangible Plant					190,242,890	(6,461,418)	98,757,118	(776,082)	(7,237,501)
					Ref. 8.5.4	Ref. 6.2	Ref. 8.5.4	Ref. 6.2	Ref. 6.2

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>OREGON ALLOCATED</u>	<u>REF#</u>
Adjustment to Reserve							
Depreciation Reserve	108HP	3	(1,064,529)	SG-P	25.773%	(274,359)	6.3.1
Depreciation Reserve	108HP	3	307,204	SG-U	25.773%	79,175	6.3.1
			<u>(757,325)</u>			<u>(195,184)</u>	
Adjustment to Tax							
Schedule M Deduction	SCHMDT	3	(368,884)	SG	25.773%	(95,072)	6.3.2
Deferred Income Tax Expense	41010	3	(139,993)	SG	25.773%	(36,080)	6.3.2
ADIT Avg. Balance	282	3	1,551,310	SG	25.773%	399,817	6.3.2
Adjust to December 2018 13 Mo Average Balance for Projected Spend / Accrual Detail:							
December 2017 Avg Reserve Balance			(3,102,415)				6.3.1
December 2018 Avg Reserve Balance			(3,859,740)				6.3.1
			<u>(757,325)</u>				

Description of Adjustment:

Based on the Company's 2013 depreciation study, an additional \$8.9 million is required for the decommissioning of various hydro facilities. This adjustment walks forward the decommissioning expenditures through December 2018.

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

West Side	Spend	Accruals	Balance
December-16	114,412	(173,152)	(1,006,149)
January-17	(63,851)	(173,152)	(1,243,152)
February-17	117,002	(173,152)	(1,299,302)
March-17	8,167	(173,152)	(1,464,286)
April-17	116,966	(173,152)	(1,520,472)
May-17	26,129	(173,152)	(1,667,494)
June-17	(3,906)	(173,152)	(1,844,552)
July-17	22,703	(173,152)	(1,995,001)
August-17	13,628	(173,152)	(2,154,524)
September-17	12,544	(173,152)	(2,315,131)
October-17	5,478	(173,152)	(2,482,805)
November-17	6,433	(173,152)	(2,649,524)
December-17	52,907	(173,152)	(2,769,769)
Dec-17 13 Month Average			(1,877,859)

East Side	Spend	Accruals	Balance
December-16	-	25,600	(1,378,158)
January-17	-	25,600	(1,352,558)
February-17	-	25,600	(1,326,958)
March-17	-	25,600	(1,301,357)
April-17	-	25,600	(1,275,757)
May-17	-	25,600	(1,250,157)
June-17	-	25,600	(1,224,556)
July-17	-	25,600	(1,198,956)
August-17	-	25,600	(1,173,356)
September-17	-	25,600	(1,147,755)
October-17	-	25,600	(1,122,155)
November-17	-	25,600	(1,096,555)
December-17	-	25,600	(1,070,954)
Dec-17 13 Month Average			(1,224,556)

Total Resources	Spend	Accruals	Balance
December-16	114,412	(147,551)	(2,384,307)
January-17	(63,851)	(147,551)	(2,595,710)
February-17	117,002	(147,551)	(2,626,259)
March-17	8,167	(147,551)	(2,765,644)
April-17	116,966	(147,551)	(2,796,229)
May-17	26,129	(147,551)	(2,917,651)
June-17	(3,906)	(147,551)	(3,069,108)
July-17	22,703	(147,551)	(3,193,957)
August-17	13,628	(147,551)	(3,327,879)
September-17	12,544	(147,551)	(3,462,887)
October-17	5,478	(147,551)	(3,604,960)
November-17	6,433	(147,551)	(3,746,078)
December-17	52,907	(147,551)	(3,840,723)
Dec-17 13 Month Average			(3,102,415)

Ref 6.3

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

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

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

West Side	Total Spend	Total Accruals	Dec 18 Balance
12 ME Dec 2018	1,401,733	(2,077,821)	(2,942,388)
Adjustment to Reserve			(1,064,529)

East Side	Total Spend	Total Accruals	Dec 18 Balance
12 ME Dec 2018	-	307,204	(917,352)
Adjustment to Reserve			307,204

Total Resources	Total Spend	Total Accruals	Dec 18 Balance
12 ME Dec 2018	1,401,733	(1,770,617)	(3,859,740)
Adjustment to Reserve			(757,325)

Ref 6.3

Ref 6.3

Ref 6.3

PacifiCorp
 Results of Operations - December 2017
 Hydro Decommissioning
 Tax Summary

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

13 Mo. Average 1,551,310 Ref 6.3

Summary of Current and Deferred Expense for 12 months ended December 2018		
Tax Depreciation	1,401,733	SCHMDT
Book Depreciation	1,770,617	SCHMAT
Net Schedule M Adjustment	(368,884)	Ref 6.3
Deferred Tax Expense	(139,993)	41010

Ref 6.3

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>OREGON ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Steam Plant Deprec. Expense	403SP	1	92,002,479	SG	25.773%	23,711,660	6.4.1
Steam Plant Deprec. Expense	403SP	1	10,553,819	SG	25.773%	2,720,020	6.4.1
			<u>102,556,298</u>			<u>26,431,680</u>	
Adjustment to Reserve:							
Steam Plant Accum Deprec	108SP	1	(518,300,412)	SG	25.773%	(133,580,784)	6.4.1
Steam Plant Accum Deprec	108SP	1	(61,660,803)	SG	25.773%	(15,891,746)	6.4.1
			<u>(579,961,215)</u>			<u>(149,472,530)</u>	

Description of Adjustment:

This adjustment increases depreciation expense in Oregon actual results for the year ended December 2017 to reflect the different depreciation rates Oregon is using for the coal-fired generating plants. This treatment was approved in the Depreciation Study, in Docket UM-1329 in Order 08-427 with updated rates approved in Docket No UM 1647 effective January 1, 2014.

PacifiCorp
Oregon Results of Operations - December 2017
Oregon Coal-Fired Steam Plant Depreciation

Depreciation Expense Adjustment By Plant

Plant	2010 Protocol Factor	Adjustment to Expense (Yr Ended Dec 2017)
CHOLLA	SG	10,553,819
NAUGHTON	SG	2,866,569
HUNTINGTON	SG	8,362,715
HUNTER	SG	18,276,779
CRAIG	SG	2,260,609
HAYDEN	SG	1,970,282
COLSTRIP	SG	1,276,530
DAVE JOHNSTON	SG	19,706,722
JIM BRIDGER	SG	27,201,690
WYODAK	SG	10,080,583
		<u>102,556,298</u>
		Ref 6.4

Depreciation Reserve Adjustment By Plant

Plant	2010 Protocol Factor	Adjustment to Reserve 13 Month Average
CHOLLA	SG	(61,660,803)
NAUGHTON	SG	(10,911,380)
HUNTINGTON	SG	(51,249,336)
HUNTER	SG	(117,403,552)
CRAIG	SG	(16,480,569)
HAYDEN	SG	(10,344,713)
COLSTRIP	SG	(13,664,287)
DAVE JOHNSTON	SG	(92,087,126)
JIM BRIDGER	SG	(147,947,836)
WYODAK	SG	(58,211,615)
		<u>(579,961,215)</u>
		Ref 6.4

PacifiCorp
Oregon Results of Operations - December 2017
Oregon Coal-Fired Steam Plant Depreciation

<u>Account Number</u>	<u>Description</u>	Oregon Deprec. Rate % (A)	Normal Deprec. Rate % (B)	Difference (C)	Total Factor (C)/(B)
<u>STEAM PRODUCTION PLANT</u>					
<u>CHOLLA</u>					
310.20	Land Rights	5.72	2.89	2.83	0.9792388
311.00	Structures & Improvements	4.04	2.34	1.70	0.7264957
312.00	Boiler Plant Equipment	4.94	2.89	2.05	0.7093426
314.00	Turbogenerator Units	4.67	2.85	1.82	0.6385965
315.00	Accessory Electric Equipment	3.98	2.32	1.66	0.7155172
316.00	Misc. Power Plant Equipment	4.92	3.31	1.61	0.4864048
<u>CARBON</u>					
311.00	Structures & Improvements	34.29	40.37	(6.08)	-0.150607
312.00	Boiler Plant Equipment	37.03	44.69	(7.66)	-0.171403
314.00	Turbogenerator Units	36.37	45.16	(8.79)	-0.194641
315.00	Accessory Electric Equipment	36.50	45.76	(9.26)	-0.20236
316.00	Misc. Power Plant Equipment	43.59	56.80	(13.21)	-0.23257
<u>COLSTRIP</u>					
311.00	Structures & Improvements	2.31	1.88	0.43	0.2287234
312.00	Boiler Plant Equipment	2.81	2.24	0.57	0.2544643
314.00	Turbo generator Units	3.34	2.61	0.73	0.2796935
315.00	Accessory Electric Equipment	2.16	1.83	0.33	0.1803279
316.00	Misc. Power Plant Equipment	3.24	2.90	0.34	0.1172414
<u>CRAIG</u>					
311.00	Structures & Improvements	2.92	2.11	0.81	0.3838863
312.00	Boiler Plant Equipment	4.37	3.00	1.37	0.4566667
314.00	Turbogenerator Units	5.06	3.50	1.56	0.4457143
315.00	Accessory Electric Equipment	2.80	2.04	0.76	0.372549
316.00	Misc. Power Plant Equipment	3.98	3.11	0.87	0.2797428
<u>DAVE JOHNSTON</u>					
310.20	Land Rights	3.18	2.30	0.88	0.3826087
311.00	Structures & Improvements	7.50	5.56	1.94	0.3489209
312.00	Boiler Plant Equipment	7.66	5.69	1.97	0.3462214
314.00	Turbogenerator Units	6.32	4.82	1.50	0.3112033
315.00	Accessory Electric Equipment	7.70	5.67	2.03	0.3580247
316.00	Misc. Power Plant Equipment	7.69	6.03	1.66	0.2752902
<u>HAYDEN</u>					
311.00	Structures & Improvements	7.49	4.62	2.87	0.6212121
312.00	Boiler Plant Equipment	4.62	3.14	1.48	0.4713376
314.00	Turbogenerator Units	5.65	3.69	1.96	0.5311653
315.00	Accessory Electric Equipment	2.59	1.74	0.85	0.4885057
316.00	Misc. Power Plant Equipment	4.36	3.22	1.14	0.3540373

PacifiCorp
Oregon Results of Operations - December 2017
Oregon Coal-Fired Steam Plant Depreciation

<u>Account</u> <u>Number</u>	<u>Description</u>	Oregon Deprec. <u>Rate</u> % (A)	Normal Deprec. <u>Rate</u> % (B)	Difference (C)	Total Factor (C)/(B)
<u>STEAM PRODUCTION PLANT</u>					
<u>HUNTER</u>					
310.20	Land Rights	2.43	1.61	0.82	0.5093168
311.00	Structures & Improvements	2.84	1.93	0.91	0.4715026
312.00	Boiler Plant Equipment	4.36	2.79	1.57	0.562724
314.00	Turbogenerator Units	4.84	3.17	1.67	0.5268139
315.00	Accessory Electric Equipment	2.88	1.97	0.91	0.4619289
316.00	Misc. Power Plant Equipment	4.00	3.08	0.92	0.2987013
<u>HUNTINGTON</u>					
311.00	Structures & Improvements	3.06	2.39	0.67	0.2803347
312.00	Boiler Plant Equipment	4.70	3.64	1.06	0.2912088
314.00	Turbogenerator Units	4.37	3.43	0.94	0.2740525
315.00	Accessory Electric Equipment	3.51	2.78	0.73	0.2625899
316.00	Misc. Power Plant Equipment	4.77	3.96	0.81	0.2045455
<u>JIM BRIDGER</u>					
310.20	Land Rights	2.43	1.36	1.07	0.7867647
311.00	Structures & Improvements	3.19	1.87	1.32	0.7058824
312.00	Boiler Plant Equipment	4.85	2.86	1.99	0.6958042
314.00	Turbogenerator Units	5.78	3.36	2.42	0.7202381
315.00	Accessory Electric Equipment	3.36	1.93	1.43	0.7409326
316.00	Misc. Power Plant Equipment	4.71	3.12	1.59	0.5096154
<u>NAUGHTON</u>					
310.20	Land Rights	1.60	1.45	0.15	0.1034483
311.00	Structures & Improvements	4.63	4.34	0.29	0.0668203
312.00	Boiler Plant Equipment	5.21	4.81	0.40	0.0831601
314.00	Turbogenerator Units	4.44	4.17	0.27	0.0647482
315.00	Accessory Electric Equipment	5.46	5.13	0.33	0.0643275
316.00	Misc. Power Plant Equipment	5.38	5.15	0.23	0.0446602
<u>WYODAK</u>					
310.20	Land Rights	2.84	1.65	1.19	0.7212121
311.00	Structures & Improvements	3.41	2.01	1.40	0.6965174
312.00	Boiler Plant Equipment	5.43	3.09	2.34	0.7572816
314.00	Turbogenerator Units	5.27	3.12	2.15	0.6891026
315.00	Accessory Electric Equipment	4.34	2.44	1.90	0.7786885
316.00	Misc. Power Plant Equipment	6.52	4.07	2.45	0.6019656

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>OREGON ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense							
Remove system alloc. deferral	403SP	1	(1,440,734)	SG	25.773%	(371,318)	6.5.1
Remove system alloc. reversal	403SP	1	(2,403,245)	SG	25.773%	(619,385)	6.5.2
Add Situs allocated deferral	407	1	128,043	UT	Situs	-	6.5.1
Add Situs allocated deferral	407	1	870,500	ID	Situs	-	6.5.1
Add Situs allocated deferral	407	1	442,191	WY	Situs	-	6.5.1
Add Situs alloc. give-back rvs.	407	1	2,403,245	OR	Situs	2,403,245	6.5.2
			<u>-</u>			<u>1,412,542</u>	

Description of Adjustment:

The Company established a regulatory asset to track and defer any aggregate net increase in allocated depreciation expense in dockets in Wyoming, Utah, and Idaho. These items have been booked on a System Generation (SG) factor. This adjustment corrects the allocation from an SG factor to situs assignment to the appropriate state. A reversing entry that was made to correct an Oregon give-back on the Hunter and Colstrip plants was incorrectly booked system and should have been situs assigned to Oregon. This adjustment also corrects that allocation to make it situs.

On January 1, 2014 new depreciation rates became effective in Utah, Idaho, and Wyoming. The impact of the depreciation rates was deferred, to be amortized when new rates became effective. This deferral of depreciation expense should be credited situs to Utah, Idaho, and Wyoming. Instead it was credited system-wide.

PacifiCorp
Oregon Results of Operations - December 2017
Depreciation Allocation Correction Adjustment

Actual	<u>Account</u>	<u>Amount</u>	<u>Factor</u>	
	403SP	1,440,734	SG	Ref. 6.5
Correct				
Utah Depn	407	128,043	UT	Ref. 6.5
Idaho Depn	407	870,500	ID	Ref. 6.5
Wyoming Depn	407	442,191	WYP	Ref. 6.5
		<u>1,440,734</u>		

Calendar Year	Period	Account Number	Amount	Description	FERC Account	FERC Location	Actual Allocation	Correct Allocation
2017	1	565131	10,670	Amortize Deferred Depr Exp - Steam - UT	4032000	1	SG	UT
2017	1	565131	36,849	Amortize Deferred Depr Exp - Steam - WY	4032000	1	SG	WYP
2017	1	565131	(152,729)	Defer Deprac Expense - Steam - ID	4032000	1	SG	ID
2017	2	565131	10,670	Amortize Deferred Depr Exp - Steam - UT	4032000	1	SG	UT
2017	2	565131	36,849	Amortize Deferred Depr Exp - Steam - WY	4032000	1	SG	WYP
2017	2	565131	(152,963)	Defer Deprac Expense - Steam - ID	4032000	1	SG	ID
2017	3	565131	10,670	Amortize Deferred Depr Exp - Steam - UT	4032000	1	SG	UT
2017	3	565131	36,849	Amortize Deferred Depr Exp - Steam - WY	4032000	1	SG	WYP
2017	3	565131	(152,745)	Defer Deprac Expense - Steam - ID	4032000	1	SG	ID
2017	4	565131	10,670	Amortize Deferred Depr Exp - Steam - UT	4032000	1	SG	UT
2017	4	565131	36,849	Amortize Deferred Depr Exp - Steam - WY	4032000	1	SG	WYP
2017	4	565131	(152,889)	Defer Deprac Expense - Steam - ID	4032000	1	SG	ID
2017	5	565131	10,670	Amortize Deferred Depr Exp - Steam - UT	4032000	1	SG	UT
2017	5	565131	36,849	Amortize Deferred Depr Exp - Steam - WY	4032000	1	SG	WYP
2017	5	565131	(154,238)	Defer Deprac Expense - Steam - ID	4032000	1	SG	ID
2017	6	565131	10,670	Amortize Deferred Depr Exp - Steam - UT	4032000	1	SG	UT
2017	6	565131	36,849	Amortize Deferred Depr Exp - Steam - WY	4032000	1	SG	WYP
2017	6	565131	(154,324)	Defer Deprac Expense - Steam - ID	4032000	1	SG	ID
2017	6	565132	485,278	ID 187320 Deferred Depr - amort	4032000	1	SG	ID
2017	7	565133	10,670	Amortize Deferred Depr Exp - Steam - UT	4032000	1	SG	UT
2017	7	565134	36,849	Amortize Deferred Depr Exp - Steam - WY	4032000	1	SG	WYP
2017	7	565135	(155,510)	Defer Deprac Expense - Steam - ID	4032000	1	SG	ID
2017	7	565136	533,973	ID 187320 Deferred Depr - amort	4032000	1	SG	ID
2017	8	565137	10,670	Amortize Deferred Depr Exp - Steam - UT	4032000	1	SG	UT
2017	8	565138	36,849	Amortize Deferred Depr Exp - Steam - WY	4032000	1	SG	WYP
2017	8	565139	(156,224)	Defer Deprac Expense - Steam - ID	4032000	1	SG	ID
2017	8	565140	440,470	ID 187320 Deferred Depr - amort	4032000	1	SG	ID
2017	9	565141	10,670	Amortize Deferred Depr Exp - Steam - UT	4032000	1	SG	UT
2017	9	565142	36,849	Amortize Deferred Depr Exp - Steam - WY	4032000	1	SG	WYP
2017	9	565143	(155,577)	Defer Deprac Expense - Steam - ID	4032000	1	SG	ID
2017	9	565144	386,801	ID 187320 Deferred Depr - amort	4032000	1	SG	ID
2017	10	565145	10,670	Amortize Deferred Depr Exp - Steam - UT	4032000	1	SG	UT
2017	10	565146	36,849	Amortize Deferred Depr Exp - Steam - WY	4032000	1	SG	WYP
2017	10	565147	(155,800)	Defer Deprac Expense - Steam - ID	4032000	1	SG	ID
2017	10	565148	283,876	ID 187320 Deferred Depr - amort	4032000	1	SG	ID
2017	11	565149	10,670	Amortize Deferred Depr Exp - Steam - UT	4032000	1	SG	UT
2017	11	565150	36,849	Amortize Deferred Depr Exp - Steam - WY	4032000	1	SG	WYP
2017	11	565151	(155,981)	Defer Deprac Expense - Steam - ID	4032000	1	SG	ID
2017	11	565152	298,452	ID 187320 Deferred Depr - amort	4032000	1	SG	ID
2017	12	565153	10,670	Amortize Deferred Depr Exp - Steam - UT	4032000	1	SG	UT
2017	12	565154	36,849	Amortize Deferred Depr Exp - Steam - WY	4032000	1	SG	WYP
2017	12	565155	(156,962)	Defer Deprac Expense - Steam - ID	4032000	1	SG	ID
2017	12	565156	297,592	ID 187320 Deferred Depr - amort	4032000	1	SG	ID
			<u>1,440,734</u>					

Actual	<u>Account</u> 403SP	<u>Amount</u> 2,403,245	<u>Factor</u> SG	Ref. 6.5
<u>Correct</u>				
Oregon Give-Back	407	<u>2,403,245</u>	OR	Ref. 6.5
		<u>2,403,245</u>		

Calendar Year	Period	Account Number	Amount	Description	FERC Account	FERC Location	Actual Allocation	Correct Allocation
2017	1	565131	127,147	OR - Reverse give-back - Hunter	4032000	108	SG	OR
2017	1	565131	49,189	OR - Reverse give-back - Colstrip	4032000	108	SG	OR
2017	2	565131	127,147	OR - Reverse give-back - Hunter	4032000	108	SG	OR
2017	2	565131	49,189	OR - Reverse give-back - Colstrip	4032000	108	SG	OR
2017	3	565131	127,147	OR - Reverse give-back - Hunter	4032000	108	SG	OR
2017	3	565131	49,189	OR - Reverse give-back - Colstrip	4032000	108	SG	OR
2017	4	565131	299,722	OR - Reverse give-back - Hunter	4032000	108	SG	OR
2017	4	565131	115,953	OR - Reverse give-back - Colstrip	4032000	108	SG	OR
2017	5	565131	131,462	OR - Reverse give-back - Hunter	4032000	108	SG	OR
2017	5	565131	50,858	OR - Reverse give-back - Colstrip	4032000	108	SG	OR
2017	6	565131	131,462	OR - Reverse give-back - Hunter	4032000	108	SG	OR
2017	6	565131	50,858	OR - Reverse give-back - Colstrip	4032000	108	SG	OR
2017	7	565131	131,462	OR - Reverse give-back - Hunter	4032000	108	SG	OR
2017	7	565131	50,858	OR - Reverse give-back - Colstrip	4032000	108	SG	OR
2017	8	565131	131,462	OR - Reverse give-back - Hunter	4032000	108	SG	OR
2017	8	565131	50,858	OR - Reverse give-back - Colstrip	4032000	108	SG	OR
2017	9	565131	131,462	OR - Reverse give-back - Hunter	4032000	108	SG	OR
2017	9	565131	50,858	OR - Reverse give-back - Colstrip	4032000	108	SG	OR
2017	10	565131	131,462	OR - Reverse give-back - Hunter	4032000	108	SG	OR
2017	10	565131	50,858	OR - Reverse give-back - Colstrip	4032000	108	SG	OR
2017	11	565131	131,462	OR - Reverse give-back - Hunter	4032000	108	SG	OR
2017	11	565131	50,858	OR - Reverse give-back - Colstrip	4032000	108	SG	OR
2017	12	565131	131,462	OR - Reverse give-back - Hunter	4032000	108	SG	OR
2017	12	565131	50,858	OR - Reverse give-back - Colstrip	4032000	108	SG	OR
			<u>2,403,245</u>					

7. TAX ADJUSTMENTS

	7.1	7.2	7.3	7.4	7.5	7.6	7.7
Total Normalized	Interest True Up	Property Tax Expense	Production Tax Credits	Power Tax ADIT Balance	Medicare Deferred Accounting	AFUDC Equity	Wyoming Wind Generation Tax
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	894,328	-	-	-	894,328	-	-
19 Total O&M Expenses	894,328	-	-	-	894,328	-	-
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	1,191,231	-	1,212,769	-	-	-	(21,537)
23 Income Taxes: Federal	15,953,772	2,358,309	(405,198)	14,287,620	(298,804)	4,649	7,196
24 State	226,402	320,455	(55,060)	-	(40,602)	632	978
25 Deferred Income Taxes	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	18,265,734	2,678,763	752,511	14,287,620	554,922	5,281	(13,364)
29							
30 Operating Rev For Return:	(18,265,734)	(2,678,763)	(752,511)	(14,287,620)	(554,922)	(5,281)	13,364
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 Pensions	-	-	-	-	-	-	-
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 Prcs For Deprec	-	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	(3,253,605)	-	-	(3,253,605)	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	(3,253,605)	-	-	(3,253,605)	-	-	-
56							
57 Total Rate Base:	(3,253,605)	-	-	(3,253,605)	-	-	-
58							
59 Estimated ROE impact	-0.981%	-0.146%	-0.041%	-0.779%	0.016%	-0.030%	0.001%
60							
61							
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	(2,085,550)	-	(1,212,769)	-	(894,328)	-	21,537
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	(13,915)	-	-	-	-	(13,915)	-
69 Interest	(7,058,479)	(7,058,479)	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	4,986,835	7,058,479	(1,212,769)	-	(894,328)	13,915	21,537
73							
74 State Income Taxes	226,402	320,455	(55,060)	-	(40,602)	632	978
75							
76 Taxable Income	4,760,433	6,738,024	(1,157,709)	-	(853,726)	13,284	20,560
77							
78 Federal Income Tax - Calculated	1,666,152	2,358,309	(405,198)	-	(298,804)	4,649	7,196
79 Adjustments to Calculated Tax:							
80 Renewable Energy Tax Credits	14,287,620	-	-	14,287,620	-	-	-
81 Federal Income Taxes	15,953,772	2,358,309	(405,198)	14,287,620	(298,804)	4,649	7,196

	7.1	7.2	7.3	7.4	7.5	7.6	7.7	
	Total Normalized	Interest True Up	Property Tax Expense	Production Tax Credits	Power Tax ADIT Balance	Medicare Deferred Accounting	AFUDC Equity	Wyoming Wind Generation Tax
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	894,328	-	-	-	-	894,328	-	-
19 Total O&M Expenses	894,328	-	-	-	-	894,328	-	-
20 Depreciation	-	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-	-
23 Income Taxes: Federal	17,170,437	3,176,971	-	14,287,620	-	(298,804)	4,649	-
24 State	391,727	431,698	-	-	-	(40,602)	632	-
25 Deferred Income Taxes	-	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-	-
28 Total Operating Expenses:	18,456,492	3,608,669	-	14,287,620	-	554,922	5,281	-
29								
30 Operating Rev For Return:	(18,456,492)	(3,608,669)	-	(14,287,620)	-	(554,922)	(5,281)	-
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 Pensions	-	-	-	-	-	-	-	-
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	(3,253,605)	-	-	-	(3,253,605)	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-	-
54								
55 Total Deductions:	(3,253,605)	-	-	-	(3,253,605)	-	-	-
56								
57 Total Rate Base:	(3,253,605)	-	-	-	(3,253,605)	-	-	-
58								
59								
60 Estimated ROE impact	-0.992%	-0.197%	0.000%	-0.779%	0.016%	-0.030%	0.000%	0.000%
61								
62								
63								
64 TAX CALCULATION:								
65								
66 Operating Revenue	(894,328)	-	-	-	-	(894,328)	-	-
67 Other Deductions	-	-	-	-	-	-	-	-
68 Interest (AFUDC)	(13,915)	-	-	-	-	-	(13,915)	-
69 Interest	(9,508,758)	(9,508,758)	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-	-
72 Income Before Tax	8,628,346	9,508,758	-	-	-	(894,328)	13,915	-
73								
74 State Income Taxes	391,727	431,698	-	-	-	(40,602)	632	-
75								
76 Taxable Income	8,236,619	9,077,060	-	-	-	(853,726)	13,284	-
77								
78 Federal Income Tax - Calculated	2,882,817	3,176,971	-	-	-	(298,804)	4,649	-
79 Adjustments to Calculated Tax:								
80 Renewable Energy Tax Credits	14,287,620	-	-	14,287,620	-	-	-	-
81 Federal Income Taxes	17,170,437	3,176,971	-	14,287,620	-	(298,804)	4,649	-

	7.1	7.2	7.3	7.4	7.5	7.6	7.7	
	Total Normalized	Interest True Up	Properly Tax Expense	Production Tax Credits	PowerTax ADIT Balance	Medicare Deferred Accounting	AFUDC Equity	Wyoming Wind Generation Tax
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	(440,095)	(440,095)	-	-	-	-	-	-
24 State	(59,802)	(59,802)	-	-	-	-	-	-
25 Deferred Income Taxes	-	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-	-
28 Total Operating Expenses:	(499,897)	(499,897)	-	-	-	-	-	-
29								
30 Operating Rev For Return:	499,897	499,897	-	-	-	-	-	-
31								
32 Rate Base:								
33 Electric Plant In Service	-	-	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-	-	-
36 Elec Plant Acq Adj.	-	-	-	-	-	-	-	-
37 Pensions	-	-	-	-	-	-	-	-
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	0.029%	0.029%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
61								
62								
63								
64 TAX CALCULATION:								
65								
66 Operating Revenue	-	-	-	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-	-
69 Interest	1,317,217	1,317,217	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-	-
72 Income Before Tax	(1,317,217)	(1,317,217)	-	-	-	-	-	-
73								
74 State Income Taxes	(59,802)	(59,802)	-	-	-	-	-	-
75								
76 Taxable Income	(1,257,415)	(1,257,415)	-	-	-	-	-	-
77								
78 Federal Income Tax - Calculated	(440,095)	(440,095)	-	-	-	-	-	-
79 Adjustments to Calculated Tax:								
80 Renewable Energy Tax Credits	-	-	-	-	-	-	-	-
81 Federal Income Taxes	(440,095)	(440,095)	-	-	-	-	-	-

	7.1	7.2	7.3	7.4	7.5	7.6	7.7	
	Total Normalized	Interest True Up	Property Tax Expense	Production Tax Credits	PowerTax ADIT Balance	Medicare Deferred Accounting	AFUDC Equity	Wyoming Wind Generation Tax
1 Operating Revenues:								
2 General Business Revenues	-	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-	-	-
7								
8 Operating Expenses:								
9 Steam Production	-	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-	-
12 Other Power Supply	-	-	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-	-
19 Total O&M Expenses	-	-	-	-	-	-	-	-
20 Depreciation	-	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-	-
22 Taxes Other Than Income	1,191,231	-	1,212,769	-	-	-	-	(21,537)
23 Income Taxes: Federal	(776,570)	(378,567)	(405,198)	-	-	-	-	7,196
24 State	(105,523)	(51,441)	(55,080)	-	-	-	-	978
25 Deferred Income Taxes	-	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-	-
28 Total Operating Expenses:	309,139	(430,008)	752,511	-	-	-	-	(13,364)
29								
30 Operating Rev For Return:	(309,139)	430,008	(752,511)	-	-	-	-	13,364
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 Pensions	-	-	-	-	-	-	-	-
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	-0.018%	0.024%	-0.043%	0.000%	0.000%	0.000%	0.000%	0.001%
61								
62								
63								
64 TAX CALCULATION:								
65								
66 Operating Revenue	(1,191,231)	-	(1,212,769)	-	-	-	-	21,537
67 Other Deductions	-	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-	-
69 Interest	1,133,062	1,133,062	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-	-
72 Income Before Tax	(2,324,293)	(1,133,082)	(1,212,769)	-	-	-	-	21,537
73								
74 State Income Taxes	(105,523)	(51,441)	(55,080)	-	-	-	-	978
75								
76 Taxable Income	(2,218,770)	(1,081,821)	(1,157,709)	-	-	-	-	20,560
77								
78 Federal Income Tax - Calculated	(776,570)	(378,567)	(405,198)	-	-	-	-	7,196
79 Adjustments to Calculated Tax	-	-	-	-	-	-	-	-
80 Renewable Energy Tax Credits	-	-	-	-	-	-	-	-
81 Federal Income Taxes	(776,570)	(378,567)	(405,198)	-	-	-	-	7,196

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>OREGON ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Other Interest Expense - Type 1	427	1	(9,508,758)	OR	Situs	(9,508,758)	Below
Other Interest Expense - Type 2	427	2	1,317,217	OR	Situs	1,317,217	Below
Other Interest Expense - Type 3	427	3	1,133,062	OR	Situs	1,133,062	Below
Total			<u>(7,058,479)</u>			<u>(7,058,479)</u>	2.18
Adjustment Detail:							
Type 1							
Jurisdiction Specific Adjusted Rate Base						3,366,997,749	1.0
Weighted Cost of Debt:						<u>2.551%</u>	2.1
Trued-up Interest Expense						85,895,858	1.0
Actual Interest Expense						<u>95,404,616</u>	2.18
Total Interest True-up Adjustment						<u>(9,508,758)</u>	1.0
Type 2							
Jurisdiction Specific Adjusted Rate Base						3,418,630,807	1.0
Weighted Cost of Debt:						<u>2.551%</u>	2.1
Trued-up Interest Expense						87,213,074	1.0
Type 1 Interest Expense						<u>85,895,858</u>	1.0
Total Interest True-up Adjustment						<u>1,317,217</u>	1.0
Type 3							
Jurisdiction Specific Adjusted Rate Base						3,463,045,257	2.2
Weighted Cost of Debt:						<u>2.551%</u>	2.1
Trued-up Interest Expense						88,346,136	2.18
Type 2 Interest Expense						<u>87,213,074</u>	1.0
Total Interest True-up Adjustment						<u>1,133,062</u>	1.0

Description of Adjustment:

This adjustment synchronizes interest expense with the jurisdictional allocated rate base by multiplying the rate base by the Company's weighted cost of debt.

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>OREGON</u> <u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Taxes Other Than Income	408	3	4,474,028	GPS	27.107%	1,212,769	7.2.1

Description of Adjustment:

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

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

FERC Account	G/L Account	Co. Code	Factor	Total	Ref
408	579000	1000	GPS	145,325,972	
Total Accrued Property Tax - 12 Months End. December 2017				<u>145,325,972</u>	
Forecasted Property Tax Exp. for the Twelve Months Ending December 2018				149,800,000	
Less: Accrued Property Tax - 12 Months Ended December 31, 2017				(145,325,972)	
Incremental Adjustment to Property Taxes				<u><u>4,474,028</u></u>	Page 7.2

PacifiCorp
Results of Operations - December 2017
Property Tax Expense
SAP Account 579000 - 12 Months Ended December 2017

	Amount	
Jan-17	12,061,088	
Feb-17	12,083,667	
Mar-17	12,120,678	
Apr-17	12,082,522	
May-17	11,929,813	
Jun-17	12,254,198	
Jul-17	12,148,312	
Aug-17	12,803,866	
Sep-17	12,050,283	
Oct-17	11,232,679	
Nov-17	12,185,548	
Dec-17	12,373,317	
Total	145,325,972	Ref 7.2.1

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>OREGON</u> <u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Remove from Base Period:							
Rolling Hills FED PTCs	40910	1	4,546,296	SG	25.773%	1,171,710	7.3.1
Base Period FED PTCs	40910	1	<u>50,890,416</u>	SG	25.773%	<u>13,115,910</u>	7.3.1
			<u>55,436,712</u>			<u>14,287,620</u>	

Description of Adjustment:

The Company is entitled to recognize a federal income tax credit as a result of placing renewable generating plants in service. The tax credit is based on the kilowatt-hours generated by a qualified facility during the facility's first ten years of service. This restating adjustment removes PTCs from base period results, as PTCs are reflected in the Company's Transition Adjustment Mechanism filings annually.

PacifiCorp
Results of Operations - December 2017
Production Tax Credit
2017 Protocol

2017 kWh's - Excluding Rolling Hills

Description	KWh Generation per NPC Study	Expiration Date	Available kWh	Factor (inflated tax per unit)	Federal Income Tax Credit
Wind/Geothermal					
Blundell Bottoming Cycle KWh	60,791,000	12/1/2017	60,791,000	0.024	1,458,984
Glenrock KWh	219,995,000	12/30/2018	219,995,000	0.024	5,279,880
Glenrock III KWh	93,299,000	1/16/2019	93,299,000	0.024	2,239,176
Goodnoe KWh	233,052,000	12/17/2017	233,052,000	0.024	5,593,248
High Plains Wind	314,461,000	10/14/2019	314,461,000	0.024	7,547,064
Leaning Juniper 1 KWh	-	9/13/2016	-	0.024	-
Leaning Juniper Indemnity	-	9/13/2016	-	0.024	-
Marengo KWh	189,977,000	8/2/2017	189,977,000	0.024	4,559,448
Marengo II KWh	153,361,000	6/25/2018	153,361,000	0.024	3,680,664
McFadden Ridge	82,718,000	10/31/2019	82,718,000	0.024	1,985,232
Rolling Hills KWh	-	1/16/2019	-	0.024	-
Seven Mile KWh	288,007,000	12/30/2018	288,007,000	0.024	6,912,168
Seven Mile II KWh	133,507,000	12/30/2018	133,507,000	0.024	3,204,168
Dunlap I Wind KWh	351,266,000	9/29/2020	351,266,000	0.024	8,430,384
Total KWh Production	2,120,434,000		2,120,434,000		50,890,416
					Ref 7.3

Rolling Hills	189,429,000		189,429,000	0.024	4,546,296
					Ref 7.3

Total PTCs Removed	55,436,712
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	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>OREGON</u> <u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Tax:							
ADIT Balance	282	1	4,228,895,716	DITBAL	26.067%	1,102,328,008	
Cholla SHL	190	1	(34,916,756)	SG	25.773%	(8,999,043)	
Accel Amort of Pollution Cntrl Facilities	281	1	305,840,150	SG	25.773%	78,823,721	
California	282	1	(97,362,510)	CA	Situs	-	
Idaho	282	1	(252,734,750)	ID	Situs	-	
Other	282	1	(80,373,014)	OTHER	0.000%	-	
Oregon	282	1	(1,176,935,154)	OR	Situs	(1,176,935,154)	
Utah	282	1	(1,991,317,236)	UT	Situs	-	
Washington	282	1	(273,991,429)	WA	Situs	-	
Wyoming	282	1	(637,253,655)	WY	Situs	-	
PP&E Adjustment - 13 Mo Avg - SE	282	1	-	SE	24.952%	-	
PP&E Adjustment - 13 Mo Avg - SNP	282	1	(7,173,174)	SNP	25.951%	(1,861,484)	
PP&E Adjustment - 13 Mo Avg - CIAC	282	1	78,518	CIAC	25.919%	20,351	
PP&E Adjustment - 13 Mo Avg - OTHER	282	1	(3,505,593)	OTHER	0.000%	-	
PP&E Adjustment - 13 Mo Avg - SG	282	1	14,570,264	SG	25.773%	3,755,172	
PP&E Adjustment - 13 Mo Avg - SNPD	282	1	(787,506)	SNPD	25.919%	(204,114)	
PP&E Adjustment - 13 Mo Avg - SO	282	1	(667,961)	SO	27.107%	(181,063)	
			<u>(7,634,090)</u>			<u>(3,253,605)</u>	7.4.1

Description of Adjustment:

This adjustment reflects the accumulated deferred income tax balances for property on a jurisdictional basis as maintained in the PowerTax System. This adjustment also removes the remaining 13-month average balance of the "Carbon Tax Basis" that was retired December 31, 2016.

Book Tax Difference Description	#	Total Company			OR Allocation
		Unadjusted	Adjustment	Adj. Utility	2017 Protocol
Cholla SHL (Tax Int. - Tax Rent)	105.221	34,916,756	(34,916,756)	0	SG
Accelerated Pollution Control Facilities Depreciation	105.128	(305,840,150)	305,840,150	0	SG
RA - Solar ITC Basis Adjustment	100.110	(45,518)	45,518	0	DITBAL
30% capitalized labor costs for Power tax input	105.100	26,215,725	(26,215,725)	0	DITBAL
Capitalized Labor Costs for Powertax - Medicare Subsidy- Temp	105.101	2,415,886	(2,415,886)	0	DITBAL
Regulatory Adjustment: Depreciation Flow-Through	105.115	(113,048,761)	113,048,761	0	DITBAL
Solar ITC Basis Adjustment	105.116	(7,746)	7,746	0	DITBAL
Book Depreciation	105.120	3,114,094,271	(3,114,094,271)	0	DITBAL
Repair Deduction	105.122	(501,797,587)	501,797,587	0	DITBAL
Sec. 481a Adjustment - Repair Deduction	105.123	(238,585,871)	238,585,871	0	DITBAL
Tax Depreciation	105.125	(6,715,204,614)	6,715,204,614	0	DITBAL
Fixed Assets - State Modification	105.129	27,095,521	(27,095,521)	0	DITBAL
Fixed Assets - State Modification (Federal Detriment)	105.129	(9,483,432)	9,483,432	0	DITBAL
CIAC	105.130	324,340,164	(324,340,164)	0	DITBAL
Safe Harbor Lease Rate Differential	105.135	344,085	(344,085)	0	DITBAL
Capitalized Depreciation	105.137	(24,231,190)	24,231,190	0	DITBAL
Reimbursements	105.140	32,039,416	(32,039,416)	0	DITBAL
AFUDC - Debt	105.141a	(243,269,118)	243,269,118	0	DITBAL
AFUDC - Equity	105.141b	(107,762,354)	107,762,354	0	DITBAL
Avoided Costs	105.142	235,475,185	(235,475,185)	0	DITBAL
Capitalization of Test Energy	105.146	5,238,234	(5,238,234)	0	DITBAL
§1031 Exchange	105.147	(172,878)	172,878	0	DITBAL
Mine Safety Sec 179E Election ~PPW	105.148	(473,125)	473,125	0	DITBAL
Contract Liability Basis Adjustment - Eagle Mountain	105.151	(1,489,092)	1,489,092	0	DITBAL
Gain / (Loss) on Prop. Disposition	105.152	(84,742,385)	84,742,385	0	DITBAL
Contract Liability Basis Adjustment - Chehalis Mitigation Obligation	105.153	(310,553)	310,553	0	DITBAL
Reclass to §1031 Exchange Normalization Adjustment-General	105.158	227,449	(227,449)	0	DITBAL
Reclass to §1031 Exchange Normalization Adjustment-Transmission	105.159	6,919,447	(6,919,447)	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	(271,256,395)	271,256,395	0	DITBAL
Book Gain/Loss on Land Sales	105.470	25,349,149	(25,349,149)	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	305,840,150	(305,840,150)	0	DITBAL
Rounding	**	1	(1)	0	DITBAL
Accumulated Deferred Income Taxes (CA) - 13 Mo Avg	**	0	(97,362,510)	(97,362,510)	CA
Accumulated Deferred Income Taxes (IDU) - 13 Mo Avg	**	0	(252,734,750)	(252,734,750)	IDU
Accumulated Deferred Income Taxes (OTHER) - 13 Mo Avg	**	0	(80,373,014)	(80,373,014)	OTHER
Accumulated Deferred Income Taxes (OR) - 13 Mo Avg	**	0	(1,176,935,154)	(1,176,935,154)	OR
Accumulated Deferred Income Taxes (UT) - 13 Mo Avg	**	0	(1,991,317,236)	(1,991,317,236)	UT
Accumulated Deferred Income Taxes (WA) - 13 Mo Avg	**	0	(273,991,429)	(273,991,429)	WA
Accumulated Deferred Income Taxes (WY) - 13 Mo Avg	**	0	(637,253,655)	(637,253,655)	WYP
PP&E Adjustment - 13 Mo Avg - SE	**	0	0	0	SE
PP&E Adjustment - 13 Mo Avg - SNP	**	0	(7,173,174)	(7,173,174)	SNP
PP&E Adjustment - 13 Mo Avg - CIAC	**	0	78,518	78,518	CIAC
PP&E Adjustment - 13 Mo Avg - OTHER	**	0	(3,505,593)	(3,505,593)	OTHER
PP&E Adjustment - 13 Mo Avg - SG	**	0	14,570,264	14,570,264	SG
PP&E Adjustment - 13 Mo Avg - SNPD	**	0	(787,506)	(787,506)	SNPD
PP&E Adjustment - 13 Mo Avg - SO	**	0	(667,961)	(667,961)	SO
		(4,499,819,110)	(7,634,090)	(4,507,453,200)	
			Ref. 7.4		
Repair Deduction	***	0	0	0	SG
			Ref. 7.4		
		(4,499,819,110)	(7,634,090)	(4,507,453,200)	

**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>OREGON ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense: Medicare Deferred Accounting	930	1	894,328	OR	Situs	894,328	7.5.1

Description of Adjustment:

As established in Oregon Docket No. UE-263 ,this adjustment recognizes the amortization of the Medicare Deferred Accounting regulatory asset for the twelve-months ending December 2017.

PacifiCorp
Results of Operations - December 2017
Medicare Deferred Accounting

Description		Oregon
Net Tax Benefits of Non-Deductible Post-Retirement Benefits	A	9,665,845
Gross-Up Factor for Income Taxes = $(1/(1-.37951))$	B	1.6116
Total Company Regulatory Asset for Non-Deductible Post-Retirement Benefits	C	15,577,761
Revised Protocol Allocation Factor: SO	D	28.7053%
Jurisdictionally Allocated Regulatory Asset for Non-Deductible Post-Retirement Benefits	E	4,471,643
Net Income Impact = A * D		2,774,610

Period	Oregon
Three Months Ended December 31, 2010	0
Calendar Year Ended December 31, 2011	0
Calendar Year Ended December 31, 2012	0
6 Months Ended June 30, 2013	0
6 Months Ended December 31, 2013	0
6 Months Ended June 30, 2014	447,164
6 Months Ended December 31, 2014	447,164
6 Months Ended June 30, 2015	447,163
6 Months Ended December 31, 2015	447,163
Calendar Year Ended December 31, 2016	894,328
Calendar Year Ended December 31, 2017	894,328
Calendar Year Ended December 31, 2018	894,331
Total Amortization: Regulatory Assets	4,471,641

Ref 7.5

Period	Oregon
Three Months Ended December 31, 2010	0
Calendar Year Ended December 31, 2011	0
Calendar Year Ended December 31, 2012	0
Calendar Year Ended December 31, 2013	0
Calendar Year Ended December 31, 2014	554,922
Calendar Year Ended December 31, 2015	554,922
Calendar Year Ended December 31, 2016	554,922
Calendar Year Ended December 31, 2016	554,922
Calendar Year Ended December 31, 2017	554,922
Net Income Impact: Regulatory Assets	2,774,610

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>OREGON</u> <u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense: AFUDC - Equity	419	1	(53,623)	SNP	25.951%	(13,915)	7.6.1

Description of Adjustment:

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

Results of Operations - December 2017

AFUDC Equity for 12 Months Ended December 31, 2017

	Equity
	SAP Accts
	382000 & 382060
Dec-17 12 months Account 419	(19,939,361)
Dec-17 12 months AFUDC-Equity SCHMDT	(19,840,730)
Dec-17 12 months AFUDC-Intangible Basis - Equity	(152,254)
Total	(19,992,984)
Adjustment to Account 419	(53,623)
	Ref 7.6

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>OREGON ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Taxes Other Than Income	408	3	(83,566)	SG	25.773%	(21,537)	7.7.1

Description of Adjustment:

This adjustment normalizes into the test year results the Wyoming Wind Generation Tax. The Wyoming Wind Generation Tax is an excise tax levied upon the privilege of producing electricity from wind resources in the state of Wyoming. The tax is on the production of any electricity produced from wind resources for sale or trade on or after January 1, 2012, and is to be paid by the person producing the electricity. The tax is one dollar on each megawatt hour of electricity produced from wind resources at the point of interconnection with an electric transmission line.

PacifiCorp
Oregon Results of Operations - December 2017
Wyoming Wind Generation Tax

Wind Plant	2018 NPC MWh Production	Tax Begins	2018 \$1/MWh Tax
Foote Creek	98,702	1/1/2012	98,702
Glenrock I Wind Plant	312,199	1/1/2012	312,199
Seven Mile Hill Wind Plant	341,769	1/1/2012	341,769
Seven Mile Hill II Wind Plant	70,820	1/1/2012	70,820
Glenrock III Wind Plant	113,409	1/1/2012	113,409
Rolling Hills Wind Plant	-	1/1/2012	-
High Plains Wind Plant	308,803	9/1/2012	308,803
McFadden Ridge	93,663	9/1/2012	93,663
Dunlap I Wind	388,855	10/1/2013	388,855
Total WY Wind MWh	<u>1,728,221</u>		<u>1,728,220</u>
Actuals for 12 Months Ended December 2017			1,811,786
Adjustment to 12 Months Ending December 2018 (Normalized)			<u>(83,566)</u> Ref 7.7

8. RATE BASE ADJUSTMENTS

	8.1	8.2	8.3	8.4	8.5	8.5.1	8.5.2
	Update Cash	Trapper Mine Rate	Jim Bridger Mine	Customer	Pro Forma Major	Cont. 1 Pro Forma	Cont. 2 Pro Forma
	Working Capital	Base	Rate Base	Advances for	Plant Additions	Major Plant	Major Plant
	Total Normalized			Construction		Additions	Additions
1 Operating Revenues:							
2 General Business Revenues	(1,840,823)	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-
6 Total Operating Revenues	(1,840,823)	-	-	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	(6,763,173)	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	(137,413)	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	(485,492)	-	-	-	-	-	-
19 Total O&M Expenses	(7,386,078)	-	-	-	-	-	-
20 Depreciation	(3,201,358)	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes, Federal	(14,397,305)	-	-	-	601,774	(15,857,288)	-
24 State	(1,956,355)	-	-	-	81,771	(2,154,742)	-
25 Deferred Income Taxes	19,739,900	-	-	-	-	(683,546)	18,012,031
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses	(7,201,194)	-	-	-	683,546	(18,695,576)	18,012,031
29							
30 Operating Rev For Return:	5,360,371	-	-	-	(683,546)	18,695,576	(18,012,031)
31							
32 Rate Base:							
33 Electric Plant In Service	73,859,277	-	2,051,946	32,844,935	-	91,023,470	-
34 Plant Held for Future Use	(7,729,848)	-	-	-	-	-	-
35 Misc Deferred Debits	(141,687,472)	-	-	-	-	-	-
36 Elec Plant Acq Adj	(616,172)	-	-	-	-	-	-
37 Pensions	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	(2,229,397)	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	454,530	510,102	(55,571)	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	(77,949,082)	510,102	1,996,375	32,844,935	-	91,023,470	-
45							
46 Deductions:							
47 Accum Prov For Deprec	14,699,362	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	50,825,526	-	-	-	-	341,772	(5,324,390)
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	2,081,631	-	-	2,081,631	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	66,754,120	-	-	-	-	-	-
54							
55 Total Deductions:	134,360,639	-	-	2,081,631	-	341,772	(5,324,390)
56							
57 Total Rate Base:	56,411,558	510,102	1,996,375	32,844,935	2,081,631	91,023,470	341,772
58							
59							
60 Estimated ROE impact	0.020%	-0.002%	-0.010%	-0.157%	-0.010%	-0.465%	1.018%
61							
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	8,746,811	-	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	(5,243,909)	-	-	-	1,801,127	999,444	-
71 Schedule "M" Deductions	46,594,214	-	-	-	-	48,460,723	-
72 Income Before Tax	(43,091,512)	-	-	-	1,801,127	(47,461,279)	-
73							
74 State Income Taxes	(1,956,355)	-	-	-	-	(2,154,742)	-
75							
76 Taxable Income	(41,135,157)	-	-	-	1,719,355	(45,306,537)	-
77							
78 Federal Income Taxes	(14,397,305)	-	-	-	601,774	(15,857,288)	-

	8.6	8.7	8.8	8.9	8.10	8.11	8.12	0	0
	Miscellaneous Rate Base	FERC 105 (PHFU)	Regulatory Asset Amortization	Remove Rolling Hills	Deer Creek Line Closure	Carbon Plant Closure	Pension Asset Adjustment	0	0
1 Operating Revenues:									
2 General Business Revenues	-	-	-	-	(1,840,823)	-	-	-	-
3 Intra-departmental	-	-	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	(1,840,823)	-	-	-	-
7									
8 Operating Expenses:									
9 Steam Production	-	-	-	-	(6,763,173)	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-	-	-
12 Other Power Supply	-	-	(137,413)	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	(485,492)	-	-	-	-	-
19 Total O&M Expenses	-	-	(137,413)	(485,492)	(6,763,173)	-	-	-	-
20 Depreciation	-	-	-	(1,753,774)	-	(1,447,582)	-	-	-
21 Amortization	-	-	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-	-	-
23 Income Taxes: Federal	-	-	-	217,678	156,879	483,652	-	-	-
24 State	-	-	-	29,579	21,317	65,720	-	-	-
25 Deferred Income Taxes	-	-	52,150	669,360	1,683,885	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-	-	-
28 Total Operating Expenses:	-	-	(85,263)	(1,325,630)	(4,895,092)	(698,210)	-	-	-
29									
30 Operating Rev For Return:	-	-	85,263	1,322,670	3,054,266	898,210	-	-	-
31									
32 Rate Base:									
33 Electric Plant In Service	-	-	-	(52,061,074)	-	-	-	-	-
34 Plant Held for Future Use	-	(7,729,848)	-	-	-	-	-	-	-
35 Misc Deferred Debits	1,845,698	-	(42,281)	-	(7,369,661)	-	(136,121,228)	-	-
36 Elec Plant Acq Adj	-	-	(616,172)	-	-	-	-	-	-
37 Pensions	-	-	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-	-	-
39 Fuel Stock	(2,229,397)	-	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-	-	-
44 Total Electric Plant:	(383,699)	(7,729,848)	(658,453)	(52,061,074)	(7,369,661)	-	(136,121,228)	-	-
45									
46 Deductions:									
47 Accum Prov For Deprec	-	-	-	14,699,362	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-	-	-
49 Accum Def Income Tax	-	-	16,046	15,803,547	13,977,303	-	26,011,248	-	-
50 Unamortized ITC	-	-	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	66,754,120	-	-
54									
55 Total Deductions:	-	-	16,046	30,502,908	13,977,303	-	92,765,369	-	-
56									
57 Total Rate Base:	(383,699)	(7,729,848)	(642,407)	(21,558,166)	6,607,642	-	(43,355,859)	-	-
58									
59									
60 Estimated ROE impact	0.002%	0.037%	0.008%	0.177%	0.134%	0.049%	0.212%	0.000%	0.000%
61									
62									
63									
64 TAX CALCULATION:									
65									
66 Operating Revenue	-	-	137,413	2,239,266	4,922,350	1,447,582	-	-	-
67 Other Deductions	-	-	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	(137,413)	(1,874,503)	(6,032,566)	-	-	-	-
71 Schedule "M" Deductions	-	-	-	(286,753)	(1,576,757)	-	-	-	-
72 Income Before Tax	-	-	-	651,517	469,542	1,447,582	-	-	-
73									
74 State Income Taxes	-	-	-	29,579	21,317	65,720	-	-	-
75									
76 Taxable Income	-	-	-	621,938	448,225	1,381,862	-	-	-
77									
78 Federal Income Taxes	-	-	-	217,678	156,879	483,652	-	-	-

	8.1	8.2	8.3	8.4	8.5	8.5.1	8.5.2
	Update Cash	Trapper Mine Rate	Jim Bridger Mine	Customer	Pro Forma Major	Cont. 1 Pro Forma	Cont. 2 Pro Forma
	Working Capital	Base	Rate Base	Advances for	Plant Additions	Major Plant	Major Plant
	Total Normalized			Construction		Additions	Additions
1 Operating Revenues:							
2 General Business Revenues	(1,840,823)	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-
6 Total Operating Revenues	(1,840,823)	-	-	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	(6,763,173)	-	-	-	-	-	-
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	(485,482)	-	-	-	-	-	-
19 Total O&M Expenses	(7,248,665)	-	-	-	-	-	-
20 Depreciation	(3,201,358)	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	(284,641)	-	-	-	-	-	-
24 State	(38,678)	-	-	-	-	-	-
25 Deferred Income Taxes	3,657,409	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	(7,115,931)	-	-	-	-	-	-
29							
30 Operating Rev For Return:	5,275,108	-	-	-	-	-	-
31							
32 Rate Base:							
33 Electric Plant In Service	(12,900,252)	-	1,990,284	37,114,538	-	-	-
34 Plant Held for Future Use	(7,729,848)	-	-	-	-	-	-
35 Misc Deferred Debits	(144,428,931)	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Pensions	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	2,515	2,515	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	(165,112,517)	2,515	1,990,284	37,114,538	-	-	-
45							
46 Deductions:							
47 Accum Prov For Deprec	14,699,362	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	40,075,514	-	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	2,081,631	-	-	2,081,631	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	66,754,120	-	-	-	-	-	-
54							
55 Total Deductions:	123,610,627	-	-	2,081,631	-	-	-
56							
57 Total Rate Base:	(41,501,890)	2,515	1,990,284	37,114,538	2,081,631	-	-
58							
59							
60 Estimated ROE impact	0.494%	0.000%	-0.010%	-0.177%	-0.010%	0.000%	0.000%
61							
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	8,609,198	-	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	(7,907,067)	-	-	-	-	-	-
71 Schedule "M" Deductions	1,554,070	-	-	-	-	-	-
72 Income Before Tax	(851,939)	-	-	-	-	-	-
73							
74 State Income Taxes	(38,678)	-	-	-	-	-	-
75							
76 Taxable Income	(813,261)	-	-	-	-	-	-
77							
78 Federal Income Taxes	(284,641)	-	-	-	-	-	-

	8.6	8.7	8.8	8.9	8.10	8.11	8.12	0	0
	Miscellaneous Rate Base	FERC 105 (PHFU)	Regulatory Asset Amortization	Remove Rolling Hills	Deer Creek Mine Closure	Carbon Plant Closure	Pension Asset Adjustment	0	0
1 Operating Revenues:									
2 General Business Revenues	-	-	-	-	(1,840,823)	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	(1,840,823)	-	-	-	-
7									
8 Operating Expenses:									
9 Steam Production	-	-	-	-	(6,763,173)	-	-	-	-
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	-	-	-	(485,492)	-	-	-	-	-
19 Total O&M Expenses	-	-	-	(485,492)	(6,763,173)	-	-	-	-
20 Depreciation	-	-	-	(1,753,774)	-	(1,447,582)	-	-	-
21 Amortization	-	-	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-	-	-
23 Income Taxes: Federal	-	-	-	217,678	(985,971)	483,652	-	-	-
24 State	-	-	-	29,579	(133,977)	65,720	-	-	-
25 Deferred Income Taxes	-	-	-	669,380	2,988,029	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-	-	-
28 Total Operating Expenses:	-	-	-	(1,322,630)	(4,805,493)	(898,210)	-	-	-
29									
30 Operating Rev For Return:	-	-	-	1,322,630	3,054,269	898,210	-	-	-
31									
32 Rate Base:									
33 Electric Plant In Service	-	-	-	(52,061,074)	-	-	-	-	-
34 Plant Held for Future Use	-	(7,729,848)	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	(8,307,703)	-	(136,121,228)	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-	-	-
37 Pensions	-	-	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-	-	-
44 Total Electric Plant:	-	(7,729,848)	-	(52,061,074)	(8,307,703)	-	(136,121,228)	-	-
45									
46 Deductions:									
47 Accum Prov For Deprec	-	-	-	14,690,362	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-	-	-
49 Accum Def Income Tax	-	-	-	15,803,547	(1,739,281)	-	26,011,248	-	-
50 Unamortized ITC	-	-	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	66,754,120	-	-
54									
55 Total Deductions:	-	-	-	30,502,909	(1,739,281)	-	92,765,369	-	-
56									
57 Total Rate Base:	-	(7,729,848)	-	(21,558,168)	(10,046,984)	-	(43,355,856)	-	-
58									
59									
60 Estimated ROE impact	0.000%	0.037%	0.000%	0.177%	0.216%	0.049%	0.212%	0.000%	0.000%
61									
62									
63									
64 TAX CALCULATION:									
65									
66 Operating Revenue	-	-	-	2,239,266	4,922,350	1,447,582	-	-	-
67 Other Deductions	-	-	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	-	(1,874,503)	(6,032,665)	-	-	-	-
71 Schedule "M" Deductions	-	-	-	(286,753)	1,840,823	-	-	-	-
72 Income Before Tax	-	-	-	651,517	(2,951,038)	1,447,582	-	-	-
73									
74 State Income Taxes	-	-	-	29,579	(133,977)	65,720	-	-	-
75									
76 Taxable Income	-	-	-	621,938	(2,817,061)	1,381,862	-	-	-
77									
78 Federal Income Taxes	-	-	-	217,678	(985,971)	483,652	-	-	-

	8.1	8.2	8.3	8.4	8.5	8.5.1	8.5.2
	Update Cash	Trapper Mine Rate	Jim Bridger Mine	Customer	Pro Forma Major	Cont. 1 Pro Forma	Cont. 2 Pro Forma
	Working Capital	Base	Rate Base	Advances for	Plant Additions	Major Plant	Major Plant
				Construction		Additions	Additions
	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	601,774	-	-	-	601,774	-	-
24 State	81,771	-	-	-	81,771	-	-
25 Deferred Income Taxes	(683,546)	-	-	-	-	(683,546)	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	(0)	-	-	-	683,546	(683,546)	-
29							
30 Operating Rev For Return:	0	-	-	-	(683,546)	683,546	-
31							
32 Rate Base:							
33 Electric Plant In Service	53,094,547	-	-	-	53,094,547	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	-	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Pensions	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	(2,134)	(2,134)	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	53,092,413	(2,134)	-	-	53,094,547	-	-
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	341,772	-	-	-	-	341,772	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	341,772	-	-	-	-	341,772	-
56							
57 Total Rate Base:	53,434,185	(2,134)	-	-	53,094,547	341,772	-
58							
59							
60 Estimated ROE impact	-0.234%	0.000%	0.000%	0.000%	0.000%	-0.271%	0.038%
61							
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	-	-	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	1,801,127	-	-	-	1,801,127	-	-
71 Schedule "M" Deductions	-	-	-	-	-	-	-
72 Income Before Tax	1,801,127	-	-	-	1,801,127	-	-
73							
74 State Income Taxes	81,771	-	-	-	81,771	-	-
75							
76 Taxable Income	1,719,355	-	-	-	1,719,355	-	-
77							
78 Federal Income Taxes	601,774	-	-	-	601,774	-	-

	8.1	8.2	8.3	8.4	8.5	8.5.1	8.5.2
	Update Cash	Trapper Mine Rate	Jim Bridger Mine	Customer	Pro Forma Major	Cont. 1 Pro Forma	Cont. 2 Pro Forma
	Working Capital	Base	Rate Base	Advances for	Plant Additions	Major Plant	Major Plant
	Total Normalized			Construction		Additions	Additions
1 Operating Revenues:							
2 General Business Revenues	-	-	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	-	-	-	-	-	-	-
5 Other Operating Revenues	-	-	-	-	-	-	-
6 Total Operating Revenues	-	-	-	-	-	-	-
7							
8 Operating Expenses:							
9 Steam Production	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	-	-	-	-	-	-	-
12 Other Power Supply	(137,413)	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-
19 Total O&M Expenses	(137,413)	-	-	-	-	-	-
20 Depreciation	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-
23 Income Taxes: Federal	(14,714,438)	-	-	-	-	(15,857,288)	-
24 State	(1,599,448)	-	-	-	-	(2,154,742)	-
25 Deferred Income Taxes	16,766,038	-	-	-	-	-	18,012,031
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	(185,262)	-	-	-	-	(18,012,030)	18,012,031
29							
30 Operating Rev For Return:	85,262	-	-	-	-	18,012,030	(18,012,031)
31							
32 Rate Base:							
33 Electric Plant In Service	33,720,982	-	61,662	(4,269,603)	-	37,928,923	-
34 Plant Held for Future Use	-	-	-	-	-	-	-
35 Misc Deferred Debits	2,741,459	-	-	-	-	-	-
36 Elec Plant Acq Adj	(616,172)	-	-	-	-	-	-
37 Pensions	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	(2,229,397)	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	454,150	509,721	(55,571)	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	34,071,022	509,721	6,090	(4,269,603)	-	37,928,923	-
45							
46 Deductions:							
47 Accum Prov For Deprec	-	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	10,408,241	-	-	-	-	-	(5,324,390)
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	10,408,241	-	-	-	-	-	(5,324,390)
56							
57 Total Rate Base:	44,479,263	509,721	6,090	(4,269,603)	-	37,928,923	(5,324,390)
58							
59							
60 Estimated ROE impact	-0.184%	-0.002%	0.000%	0.018%	0.000%	-0.161%	1.023%
61							
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	137,413	-	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	862,032	-	-	-	-	999,444	-
71 Schedule "M" Deductions	45,040,144	-	-	-	-	48,460,723	-
72 Income Before Tax	(44,040,699)	-	-	-	-	(47,461,279)	-
73							
74 State Income Taxes	(1,999,448)	-	-	-	-	(2,154,742)	-
75							
76 Taxable Income	(42,041,252)	-	-	-	-	(45,306,537)	-
77							
78 Federal Income Taxes	(14,714,438)	-	-	-	-	(15,857,288)	-

	8.6	8.7	8.8	8.9	8.10	8.11	8.12	0	0
	Miscellaneous Rate Base	FERC 105 (PHFU)	Regulatory Asset Amortization	Remove Rolling Hills	Deer Creek Mine Closure	Carbon Plant Closure	Pension Assol Adjustment	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	-	-	(137,413)	-	-	-	-	-	-
13 Transmission	-	-	-	-	-	-	-	-	-
14 Distribution	-	-	-	-	-	-	-	-	-
15 Customer Accounting	-	-	-	-	-	-	-	-	-
16 Customer Service & Info	-	-	-	-	-	-	-	-	-
17 Sales	-	-	-	-	-	-	-	-	-
18 Administrative & General	-	-	-	-	-	-	-	-	-
19 Total O&M Expenses	-	-	(137,413)	-	-	-	-	-	-
20 Depreciation	-	-	-	-	-	-	-	-	-
21 Amortization	-	-	-	-	-	-	-	-	-
22 Taxes Other Than Income	-	-	-	-	-	-	-	-	-
23 Income Taxes: Federal	-	-	-	-	1,142,850	-	-	-	-
24 State	-	-	-	-	155,294	-	-	-	-
25 Deferred Income Taxes	-	-	52,150	-	(1,298,144)	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-	-	-
28 Total Operating Expenses:	-	-	(85,263)	-	(0)	-	-	-	-
29									
30 Operating Rev For Return:	-	-	85,263	-	0	-	-	-	-
31									
32 Rate Base:									
33 Electric Plant In Service	-	-	-	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-	-	-
35 Misc Deferred Debits	1,845,698	-	(42,281)	-	938,042	-	-	-	-
36 Elec Plant Acq Adj	-	-	(616,172)	-	-	-	-	-	-
37 Pensions	-	-	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-	-	-
39 Fuel Stock	(2,229,397)	-	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-	-	-
41 Working Capital	-	-	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-	-	-
44 Total Electric Plant:	(383,699)	-	(658,453)	-	938,042	-	-	-	-
45									
46 Deductions:									
47 Accum Prov For Deprec	-	-	-	-	-	-	-	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-	-	-
49 Accum Def Income Tax	-	-	16,046	-	15,716,585	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-	-	-
54									
55 Total Deductions:	-	-	16,046	-	15,716,585	-	-	-	-
56									
57 Total Rate Base:	(383,699)	-	(642,407)	-	16,654,627	-	-	-	-
58									
59									
60 Estimated ROE impact	0.002%	0.000%	0.008%	0.000%	-0.071%	0.000%	0.000%	0.000%	0.000%
61									
62									
63									
64 TAX CALCULATION:									
65									
66 Operating Revenue	-	-	137,413	-	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	-	(137,413)	-	-	-	-	-	-
71 Schedule "M" Deductions	-	-	-	-	(3,420,580)	-	-	-	-
72 Income Before Tax	-	-	-	-	3,420,580	-	-	-	-
73									
74 State Income Taxes	-	-	-	-	155,294	-	-	-	-
75									
76 Taxable Income	-	-	-	-	3,265,285	-	-	-	-
77									
78 Federal Income Taxes	-	-	-	-	1,142,850	-	-	-	-

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	OREGON ALLOCATED	REF#
Adjustment to Rate Base:							
Cash Working Capital	CWC	1	2,515	OR	Situs	2,515	
Cash Working Capital	CWC	2	(2,134)	OR	Situs	(2,134)	
Cash Working Capital	CWC	3	509,721	OR	Situs	509,721	
Total			<u>510,102</u>			<u>510,102</u>	

Adjustment Detail:

	Type1	Type 2	Type 3	
O&M Expense	716,307,769	716,597,343	784,518,952	1.0
Taxes Other Than Income Tax	75,947,102	75,947,102	76,596,875	1.0
Federal Income Tax	72,004,020	71,550,299	58,658,090	1.0
State Income Tax	9,784,876	9,723,223	7,971,386	1.0
Less: 2017 Protocol Equalization	5,839,710	5,839,710	5,839,710	
Total	<u>879,883,477</u>	<u>879,657,678</u>	<u>933,585,013</u>	
Divided by Days in Year	365	365	365	
Average Daily Cost of Service	<u>2,410,640</u>	<u>2,410,021</u>	<u>2,557,767</u>	
Net Lag Days	3.45	3.45	3.45	
Cash Working Capital	<u>8,316,662</u>	<u>8,314,528</u>	<u>8,824,249</u>	
Unadjusted Cash Working Capital	8,314,147	8,316,662	8,314,528	
Cash Working Capital Adjustment	<u>2,515</u>	<u>(2,134)</u>	<u>509,721</u>	

Description of Adjustment:

This adjustment is necessary to compute the cash working capital for the normalized results made in this filing. Cash working capital is calculated by taking total operation and maintenance expense allocated to the jurisdiction and adding its share of allocated taxes, including state and federal income taxes and taxes other than income. This total is divided by the number of days in the year to determine the Company's average daily cost of service. The daily cost of service is multiplied by net lag days to produce the adjusted cash working capital balance. Net lag days are calculated using the Company's December 2015 lead lag study.

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	OREGON ALLOCATED	REF#
Adjustment to Rate Base:							
Other Tangible Property	399	1	7,976,455	SE	24.952%	1,990,284	Below
Other Tangible Property	399	3	247,121	SE	24.952%	61,662	Below
			<u>8,223,577</u>			<u>2,051,946</u>	Below
Final Reclamation Liability	2533	3	(222,713)	SE	24.952%	(55,571)	Below

Adjustment Detail

Other Tangible Property

December 2017 13 Mth. Avg. Balance	7,976,455	8.2.1
December 2018 13 Mth. Avg. Balance	8,223,577	8.2.1
Adjust to December 2018 13 Mth. Avg. Balance	247,121	Above

Final Reclamation Liability

December 2017 12 Mth. Avg. Balance	(6,157,881)	8.2.2
December 2018 12 Mth. Avg. Balance	(6,380,594)	8.2.2
Adjust to December 2018 12 Mth. Avg. Balance	(222,713)	Above

Description of Adjustment:

The Company owns a 21.40% interest in the Trapper Mine, which provides coal to the Craig generating plant. The normalized coal cost of Trapper includes all operating and maintenance costs, but does not include a return on investment. This adjustment adds the Company's portion of the Trapper Mine plant investment to the rate base. This adjustment reflects net plant to recognize the depreciation of the investment over time. This adjustment also walks forward the Reclamation Liability to December 2017. The adjustment was stipulated to and approved in Oregon UE 111, and has been included in all filings since.

PacifiCorp
Results of Operations - December 2017
Trapper Mine Rate Base

DESCRIPTION	Dec-16 Actual	Jan-17 Actual	Feb-17 Actual	Mar-17 Actual	Apr-17 Actual	May-17 Actual	Jun-17 Actual	Jul-17 Actual	Aug-17 Actual	Sep-17 Actual	Oct-17 Actual	Nov-17 Actual	Dec-17 Actual
Property, Plant, and Equipment													
Land and Leases	17,746,112	17,746,112	17,746,112	17,746,112	17,746,112	17,746,112	17,746,112	17,746,112	17,746,112	17,746,112	17,746,112	17,746,984	17,748,984
Development Costs	2,834,815	2,834,815	2,834,815	2,834,815	2,834,815	2,834,815	2,834,815	2,834,815	2,834,815	2,834,815	2,834,815	2,834,815	2,834,815
Equipment and Facilities	121,783,612	122,240,436	122,332,088	122,093,375	122,118,076	122,168,407	122,189,827	122,189,827	122,189,827	122,701,420	122,709,193	126,302,867	126,322,483
Total Property, Plant, and Equipment	142,364,539	142,821,363	142,913,015	142,674,302	142,699,003	142,749,334	142,749,334	142,749,334	142,770,420	143,282,347	143,290,120	146,866,666	146,906,282
Accumulated Depreciation	(110,878,094)	(111,334,745)	(111,782,914)	(112,014,120)	(112,330,481)	(113,068,934)	(113,635,125)	(114,173,743)	(114,748,139)	(115,278,912)	(115,764,906)	(116,168,175)	(116,676,314)
Total Property, Plant, and Equipment	31,486,445	31,486,618	31,130,101	30,660,182	30,368,522	29,680,400	29,114,209	28,585,011	28,022,281	28,003,435	27,525,314	30,718,491	30,229,968
Other													
Inventories	6,631,547	6,910,314	7,667,227	7,211,763	7,503,332	7,073,641	6,421,734	6,324,050	6,030,037	5,938,960	5,822,419	6,410,423	6,377,274
Prepaid Expenses	514,102	432,174	382,471	385,062	349,307	506,712	209,701	130,156	98,310	(11,790)	380,110	361,872	485,891
Restricted Funds: Self-bonding for Black Lung	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000
Deferred GE Royalty Amount	-	-	-	-	-	-	-	-	-	-	-	-	-
Advance Royalty - State 206-13	50,000	50,000	50,000	50,000	60,000	60,000	60,000	60,000	6,689,347	6,487,170	60,000	60,000	60,000
Total Other	7,635,649	7,892,488	8,599,698	8,116,825	8,412,639	8,140,353	7,191,435	7,014,206	6,689,347	6,487,170	6,762,529	7,332,295	7,423,165
Total Rate Base	39,184,104	39,379,106	39,729,799	38,777,007	38,581,161	37,800,693	36,305,644	35,599,217	34,711,628	34,490,905	34,287,843	38,060,786	37,653,133
PacifiCorp Share	8,385,398	8,427,129	8,502,177	8,298,279	8,256,368	8,089,348	7,769,408	7,816,232	7,428,288	7,381,054	7,337,958	8,142,888	8,057,770

DESCRIPTION	Dec-17 Actual	Jan-18 Actual	Feb-18 Forecast	Mar-18 Forecast	Apr-18 Forecast	May-18 Forecast	Jun-18 Forecast	Jul-18 Forecast	Aug-18 Forecast	Sep-18 Forecast	Oct-18 Forecast	Nov-18 Forecast	Dec-18 Forecast
Property, Plant, and Equipment													
Land and Leases	17,748,984	17,746,984	17,746,984	17,746,984	17,746,984	17,746,984	17,746,984	17,746,984	17,746,984	17,746,984	17,746,984	17,746,984	17,748,984
Development Costs	2,834,815	2,834,815	2,834,815	2,834,815	2,834,815	2,834,815	2,834,815	2,834,815	2,834,815	2,834,815	2,834,815	2,834,815	2,834,815
Equipment and Facilities	126,322,483	127,906,723	127,977,140	128,532,556	129,324,973	129,405,390	130,065,806	130,121,223	130,146,640	130,172,056	130,197,473	130,222,890	130,248,306
Total Property, Plant, and Equipment	146,906,282	148,490,522	148,560,939	149,116,355	149,908,772	149,949,605	150,649,605	150,705,022	150,730,439	150,755,855	150,781,272	150,806,689	150,832,105
Accumulated Depreciation	(116,676,314)	(117,278,354)	(117,800,713)	(118,372,232)	(118,922,679)	(119,509,644)	(120,070,156)	(120,691,637)	(121,314,944)	(121,929,530)	(122,507,245)	(123,068,569)	(123,609,648)
Total Property, Plant, and Equipment	30,229,968	31,212,168	30,760,225	30,744,063	30,986,093	30,479,545	30,579,450	30,013,385	29,415,495	28,825,325	28,274,027	27,748,120	27,222,457
Other													
Inventories	6,377,274	6,288,107	8,000,000	8,000,000	8,000,000	8,000,000	8,000,000	8,000,000	8,000,000	8,000,000	8,000,000	8,000,000	8,000,000
Prepaid Expenses	485,891	379,239	379,239	379,239	379,239	379,239	379,239	379,239	379,239	379,239	379,239	379,239	379,239
Restricted Funds: Self-bonding for Black Lung	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000
Deferred GE Royalty Amount	60,000	60,000	60,000	60,000	60,000	60,000	60,000	60,000	60,000	60,000	60,000	60,000	60,000
Advance Royalty - State 206-13	7,423,165	7,227,346	8,939,239	8,939,239	8,939,239	8,939,239	8,939,239	8,939,239	8,939,239	8,939,239	8,939,239	8,939,239	8,939,239
Total Other	14,869,335	14,493,931	16,878,777	16,878,777	16,878,777	16,878,777	16,878,777	16,878,777	16,878,777	16,878,777	16,878,777	16,878,777	16,878,777
Total Rate Base	37,653,133	38,439,514	39,695,332	39,663,302	39,955,332	39,428,784	39,528,659	38,962,624	38,364,734	37,775,164	37,223,266	36,697,359	36,171,696
PacifiCorp Share (21.40%)	8,057,770	8,226,056	8,495,685	8,492,227	8,546,161	8,437,760	8,459,139	8,338,001	8,210,063	8,083,885	7,965,779	7,853,295	7,740,743

December 2017 13 Mth. Avg. Balance
December 2018 13 Mth. Avg. Balance

7,976,455 Ref 8.2
8,223,577 Ref 8.2

PacifiCorp
 Results of Operations - December 2017
 Trapper Mine
 Final Reclamation Liability

Actuals	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17	Sep-17	Oct-17	Nov-17	Dec-17
Description: Final Reclamation Liability	(6,081,976)	(6,087,800)	(6,104,074)	(6,115,713)	(6,135,628)	(6,156,930)	(6,166,897)	(6,178,892)	(6,183,696)	(6,198,638)	(6,231,842)	(6,252,483)

Forecast	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18
Description: Final Reclamation Liability	(6,269,368)	(6,289,591)	(6,309,814)	(6,330,037)	(6,350,260)	(6,370,483)	(6,390,706)	(6,410,929)	(6,431,152)	(6,451,375)	(6,471,598)	(6,491,821)

12 Month Average :
 December 2017 12 Mth. Avg. Balance (6,157,881)
 December 2018 12 Mth. Avg. Balance (6,380,594)
 Adjustment to Rate Base (222,713) Ref 8.2

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>OREGON</u> <u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Rate Base:							
Other Tangible Property	399	1	148,743,795	SE	24.952%	37,114,538	Below
Other Tangible Property	399	3	<u>(17,111,272)</u>	SE	24.952%	<u>(4,269,603)</u>	Below
			<u>131,632,523</u>			<u>32,844,935</u>	

Adjustment Detail

December 2017 13 Mth. Avg. Balance	148,743,795	8.3.1
December 2018 13 Mth. Avg. Balance	<u>131,632,523</u>	8.3.1
Adj to December 2018 13 Mth. Avg. Bal	<u>(17,111,272)</u>	Above

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 Oregon UE 111, and has been included in all filings since.

PacifiCorp
Results of Operations - December 2017
Bridger Mine Rate Base
13 Month Average
(000's)

Description	Bridger Total												
	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	
	Dec-16	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17	Sep-17	Oct-17	Nov-17	Dec-17
1 Structure, Equipment, Mine Dev.	481,815	482,917	483,374	480,570	480,608	480,878	481,066	483,093	483,327	483,876	484,152	484,508	486,536
2 Materials & Supplies	18,817	18,150	18,465	18,285	18,137	18,571	18,284	17,859	17,480	17,152	17,818	18,391	18,342
4 Pit Inventory	57,972	50,974	51,109	51,356	53,426	59,264	59,582	58,729	52,132	54,210	54,777	54,498	51,373
5 Deferred Long Wall Costs	2,263	1,706	1,206	607	349	875	1,104	2,237	1,125	759	1,663	1,874	2,060
6 Reclamation Liability	-	-	-	-	-	-	-	-	-	-	-	-	-
7 Accumulated Depreciation	(318,464)	(320,897)	(323,598)	(323,467)	(326,437)	(329,164)	(332,910)	(336,754)	(340,810)	(344,674)	(346,501)	(348,316)	(347,202)
8 Bonus Bid / Lease Payable	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL RATE BASE	242,403	232,849	230,556	227,351	226,082	230,423	227,127	225,164	213,254	211,322	211,909	210,955	211,109
PacifiCorp Share (66.67%)	161,602	155,233	153,704	151,567	150,721	153,615	151,418	150,109	142,170	140,881	141,273	140,637	140,739

Description	Bridger Total												
	Actual	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma
	Dec-17	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18
1 Structure, Equipment, Mine Dev.	486,536	486,536	486,536	486,580	486,889	487,346	487,809	488,693	489,334	492,985	497,363	498,446	500,404
2 Materials & Supplies	18,342	17,641	17,641	17,641	17,641	17,641	17,641	17,641	17,641	17,641	17,641	17,641	17,641
4 Pit Inventory	51,373	43,011	45,271	49,199	53,327	57,420	59,591	55,699	51,238	47,859	45,958	45,041	41,351
5 Deferred Long Wall Costs	2,060	3,203	2,627	2,412	2,013	1,652	1,429	1,030	599	215	1,332	2,451	2,231
6 Reclamation Liability	-	-	-	-	-	-	-	-	-	-	-	-	-
7 Accumulated Depreciation	(347,202)	(349,491)	(352,132)	(354,733)	(357,313)	(359,828)	(362,141)	(364,665)	(367,306)	(369,894)	(372,364)	(374,537)	(376,812)
8 Bonus Bid / Lease Payable	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL RATE BASE	211,109	200,899	200,142	201,099	202,556	204,231	204,328	198,377	191,506	188,805	189,929	189,041	184,814
PacifiCorp Share (66.67%)	140,739	133,933	133,428	134,066	135,037	136,154	136,219	132,251	127,670	125,870	126,619	126,027	123,209

December 2017 - 13 Mth. Avg. Balance	148,744	Ref 8.3
December 2018 - 13 Mth. Avg. Balance	131,633	Ref 8.3

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>OREGON</u> <u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Rate Base:							
Customer Advances	252	1	(120,719)	CA	Situs	-	8.4.1
Customer Advances	252	1	(909,827)	OR	Situs	(909,827)	8.4.1
Customer Advances	252	1	(219,295)	WA	Situs	-	8.4.1
Customer Advances	252	1	(183,469)	ID	Situs	-	8.4.1
Customer Advances	252	1	(8,705,034)	UT	Situs	-	8.4.1
Customer Advances	252	1	(1,468,669)	WY	Situs	-	8.4.1
Customer Advances	252	1	11,607,012	SG	25.773%	2,991,458	8.4.1
			<u>(0)</u>			<u>2,081,631</u>	

Description of Adjustment:

Customer advances for construction are booked into FERC account 252 and do not reflect the proper allocation factor. This adjustment corrects the allocation of customer advances for construction.

PacifiCorp
 Results of Operations - December 2017
 Customer Advances for Construction

13 Mth. Avg. Basis:

Account	Booked Allocation	Correct Allocation	Adjustment	Ref.
252CA	-	(120,719)	(120,719)	Page 8.4
252OR	(412,790)	(1,322,617)	(909,827)	Page 8.4
252WA	(1,538)	(220,833)	(219,295)	Page 8.4
252IDU	(6,620)	(190,089)	(183,469)	Page 8.4
252UT	56,915	(8,648,119)	(8,705,034)	Page 8.4
252WYP	1,106,339	(362,330)	(1,468,669)	Page 8.4
252WYU	-	-	-	Page 8.4
252SG	(36,971,392)	(25,364,380)	11,607,012	Page 8.4
Total	(36,229,087)	(36,229,087)	-	

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>OREGON</u> <u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Rate Base:							
Steam Production	312	2	48,600,704	SG	25.773%	12,525,786	
Hydro Production	332	2	9,137,752	SG-P	25.773%	2,355,059	
Hydro Production	332	2	(3,417,038)	SG-U	25.773%	(880,668)	
Transmission	355	2	76,949,372	SG	25.773%	19,832,046	
Distribution - Oregon	364	2	5,872,861	OR	Situs	5,872,861	
Distribution - Washington	364	2	907,848	WA	Situs	-	
Distribution - Utah	364	2	5,346,776	UT	Situs	-	
Distribution - Idaho	364	2	1,645,362	ID	Situs	-	
General Plant - Oregon	397	2	1,778,966	OR	Situs	1,778,966	
General Plant - Washington	397	2	19,835	WA	Situs	-	
General Plant - Utah	397	2	19,917	UT	Situs	-	
General Plant	397	2	6,651,619	SO	27.107%	1,803,045	
General Plant	397	2	2,005,959	SG	25.773%	516,993	
Intangible Plant	302	2	2,079,446	SG-P	25.773%	535,933	
Intangible Plant	303	2	23,153,329	SO	27.107%	6,276,142	
Intangible Plant	303	2	8,921,980	SG	25.773%	2,299,448	
Intangible Plant	303	2	568,200	CN	31.492%	178,935	
			<u>190,242,890</u>			<u>53,094,547</u>	8.5.3
Steam Production	312	3	16,623,566	SG	25.773%	4,284,367	
Hydro Production	332	3	3,657,107	SG-P	25.773%	942,541	
Hydro Production	332	3	890,562	SG-U	25.773%	229,523	
Other Production	343	3	11,078,159	SG	25.773%	2,855,157	
Transmission	355	3	39,261,275	SG	25.773%	10,118,749	
Distribution - California	364	3	6,240,280	CA	Situs	-	
Distribution - Oregon	364	3	18,030,598	OR	Situs	18,030,598	
Distribution - Utah	364	3	196,154	UT	Situs	-	
Distribution - Wyoming	364	3	480,769	WY	Situs	-	
General Plant - Oregon	397	3	1,159,090	OR	Situs	1,159,090	
Intangible Plant	303	3	1,139,559	SO	27.107%	308,899	
			<u>98,757,118</u>			<u>37,928,923</u>	8.5.3
Adjustment to Tax:							
Schedule M Additions	SCHMAT	2	4,366,270	SG	25.773%	1,125,312	
Schedule M Additions	SCHMAT	2	95,624	SG-U	25.773%	24,645	
Schedule M Additions	SCHMAT	2	150,019	SG-P	25.773%	38,664	
Schedule M Additions	SCHMAT	2	25,980	WA	Situs	-	
Schedule M Additions	SCHMAT	2	229,706	OR	Situs	229,706	
Schedule M Additions	SCHMAT	2	140,195	UT	Situs	-	
Schedule M Additions	SCHMAT	2	44,518	ID	Situs	-	
Schedule M Additions	SCHMAT	2	19,035	CN	31.492%	5,994	
Schedule M Additions	SCHMAT	2	1,390,071	SO	27.107%	376,805	
			<u>6,461,418</u>			<u>1,801,127</u>	6.1

Description of Adjustment:

This adjustment places into rate base major plant additions totaling greater than \$2 million each for the year ending December 2017 and the year ending December 2018. These additions are included into rate base using a 13 month average methodology .

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

PacifiCorp
Oregon Results of Operations - December 2017
Cont. 1 Pro Forma Major Plant Additions

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	OREGON ALLOCATED	REF#
Adjustment to Tax:							
Deferred Tax Expense	41010	2	(1,657,043)	SG	25.773%	(427,067)	
Deferred Tax Expense	41010	2	(36,290)	SG-U	25.773%	(9,353)	
Deferred Tax Expense	41010	2	(56,934)	SG-P	25.773%	(14,674)	
Deferred Tax Expense	41010	2	(9,860)	WA	Situs	-	
Deferred Tax Expense	41010	2	(87,176)	OR	Situs	(87,176)	
Deferred Tax Expense	41010	2	(53,205)	UT	Situs	-	
Deferred Tax Expense	41010	2	(16,895)	ID	Situs	-	
Deferred Tax Expense	41010	2	(7,224)	CN	31.492%	(2,275)	
Deferred Tax Expense	41010	2	(527,546)	SO	27.107%	(143,001)	
			<u>(2,452,173)</u>			<u>(683,546)</u>	
Accum Def Inc Tax Bal	282	2	828,522	SG	25.773%	213,534	
Accum Def Inc Tax Bal	282	2	18,145	SG-U	25.773%	4,676	
Accum Def Inc Tax Bal	282	2	28,467	SG-P	25.773%	7,337	
Accum Def Inc Tax Bal	282	2	4,930	WA	Situs	-	
Accum Def Inc Tax Bal	282	2	43,587	OR	Situs	43,587	
Accum Def Inc Tax Bal	282	2	26,603	UT	Situs	-	
Accum Def Inc Tax Bal	282	2	8,447	ID	Situs	-	
Accum Def Inc Tax Bal	282	2	3,612	CN	31.492%	1,137	
Accum Def Inc Tax Bal	282	2	263,773	SO	27.107%	71,501	
			<u>1,226,086</u>			<u>341,772</u>	
Schedule M Additions	SCHMAT	3	1,834,044	SG	25.773%	472,685	
Schedule M Additions	SCHMAT	3	133,479	SG-P	25.773%	34,401	
Schedule M Additions	SCHMAT	3	161,490	CA	Situs	-	
Schedule M Additions	SCHMAT	3	478,673	OR	Situs	478,673	
Schedule M Additions	SCHMAT	3	2,769	UT	Situs	-	
Schedule M Additions	SCHMAT	3	7,691	WY	Situs	-	
Schedule M Additions	SCHMAT	3	50,484	SO	27.107%	13,685	
			<u>2,668,630</u>			<u>999,444</u>	8.5.8
Schedule M Deductions	SCHMDT	3	76,230,522	SG	25.773%	19,646,778	
Schedule M Deductions	SCHMDT	3	4,362,738	SG-P	25.773%	1,124,402	
Schedule M Deductions	SCHMDT	3	6,965,297	CA	Situs	-	
Schedule M Deductions	SCHMDT	3	27,345,354	OR	Situs	27,345,354	
Schedule M Deductions	SCHMDT	3	1,077,375	UT	Situs	-	
Schedule M Deductions	SCHMDT	3	2,640,625	WY	Situs	-	
Schedule M Deductions	SCHMDT	3	1,269,752	SO	27.107%	344,190	
			<u>119,891,663</u>			<u>48,460,723</u>	8.5.8

Description of Adjustment:

This adjustment places into rate base major plant additions totaling greater than \$2 million each for the year ending December 2017 and the year ending December 2018. These additions are included into rate base using a 13 month average methodology .

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

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	OREGON ALLOCATED	REF#
Adjustment to Tax:							
Deferred Tax Expense	41010	3	28,234,208	SG	25.773%	7,276,760	
Deferred Tax Expense	41010	3	1,605,046	SG-P	25.773%	413,666	
Deferred Tax Expense	41010	3	2,582,112	CA	Situs	-	
Deferred Tax Expense	41010	3	10,196,175	OR	Situs	10,196,175	
Deferred Tax Expense	41010	3	407,824	UT	Situs	-	
Deferred Tax Expense	41010	3	999,225	WY	Situs	-	
Deferred Tax Expense	41010	3	462,724	SO	27.107%	125,430	
			<u>44,487,314</u>			<u>18,012,031</u>	8.5.8
Accum Def Inc Tax Bal	282	3	(7,775,394)	SG	25.773%	(2,003,941)	
Accum Def Inc Tax Bal	282	3	(499,364)	SG-P	25.773%	(128,700)	
Accum Def Inc Tax Bal	282	3	(782,373)	CA	Situs	-	
Accum Def Inc Tax Bal	282	3	(3,140,596)	OR	Situs	(3,140,596)	
Accum Def Inc Tax Bal	282	3	(31,371)	UT	Situs	-	
Accum Def Inc Tax Bal	282	3	(76,863)	WY	Situs	-	
Accum Def Inc Tax Bal	282	3	(188,712)	SO	27.107%	(51,154)	
			<u>(12,494,673)</u>			<u>(5,324,390)</u>	8.5.8

Description of Adjustment:

This adjustment places into rate base major plant additions totaling greater than \$2 million each for the year ending December 2017 and the year ending December 2018. These additions are included into rate base using a 13 month average methodology .

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

PacifiCorp
Results of Operations - December 2017
Major Plant Addition Summary

Description	Factor	Jan17 to Dec17 Plant Additions	13 Mon Avg Plant Adds Included in Adj	Jan18 to Dec18 Plant Additions	13 Mon Avg Plant Adds Included in Adj	Total Plant Adds Included in Adj
Steam Production Plant:						
Various	SG	62,584,626	48,600,704	33,077,373	16,623,566	65,224,270
Various	SSGCH	-	-	-	-	-
Total Steam Plant		62,584,626	48,600,704	33,077,373	16,623,566	65,224,270
Hydro Production Plant:						
Various	SG-P	9,439,107	9,137,752	10,110,013	3,657,107	12,794,859
Various	SG-U	-	(3,417,038)	2,315,461	890,562	(2,526,476)
Total Hydro Plant		9,439,107	5,720,714	12,425,474	4,547,669	10,268,383
Other Production Plant:						
Various Wind Other	SG-W	-	-	-	-	-
Various	SG	-	-	18,002,008	11,078,159	11,078,159
Total Other Plant		-	-	18,002,008	11,078,159	11,078,159
Transmission Plant:						
Various	SG	127,045,353	76,949,372	127,091,826	39,261,275	116,210,647
Total Transmission Plant		127,045,353	76,949,372	127,091,826	39,261,275	116,210,647
Distribution Plant:						
California	CA	-	-	16,485,909	6,240,280	6,240,280
Oregon	OR	9,209,449	5,872,861	58,484,985	18,030,598	23,903,459
Washington	WA	2,100,410	907,848	-	-	907,848
Utah	UT	15,827,959	5,346,776	2,550,000	196,154	5,542,930
Wyoming	WYP	-	-	6,250,000	480,769	480,769
Idaho	ID	4,447,068	1,645,362	-	-	1,645,362
Total Distribution Plant		31,584,886	13,772,848	83,770,894	24,947,801	38,720,649
General Plant:						
California	CA	-	-	-	-	-
Oregon	OR	2,047,870	1,778,966	5,068,170	1,159,090	2,938,056
Washington	WA	257,853	19,835	-	-	19,835
Utah	UT	81,188	19,917	-	-	19,917
Idaho	ID	-	-	-	-	-
Wyoming	WYP	-	-	-	-	-
Wyoming	WYU	-	-	-	-	-
General	SO	7,407,400	6,651,619	-	-	6,651,619
General	SE	-	-	-	-	-
General	SG	3,318,641	2,005,959	-	-	2,005,959
Total General Plant		13,112,952	10,476,296	5,068,170	1,159,090	11,635,386
Mining Plant:						
Coal Mine	SE	-	-	-	-	-
Total Mining Plant		-	-	-	-	-
Intangible Plant:						
General	SO	27,762,300	23,153,329	2,116,323	1,139,559	24,292,888
General	SG-P	2,703,280	2,079,446	-	-	2,079,446
Utah	UT	-	-	-	-	-
General	SG	10,450,350	8,921,980	-	-	8,921,980
Oregon	OR	-	-	-	-	-
General	CN	3,688,024	568,200	-	-	568,200
California	CA	-	-	-	-	-
Total Intangible Plant		44,603,955	34,722,956	2,116,323	1,139,559	35,862,514
Total Electric Plant in Service		288,370,878	190,242,890	281,552,069	98,757,118	289,000,008
		Ref. 8.5.5	Ref. 8.5	Ref. 8.5.7	Ref. 8.5	

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

Project Description	Account	Factor	In-Service Date	Jan 17 - Dec 17 Plant Additions
Steam Production				
Craig 2: SCR System	312	SG	CY 2017	36,487,070
Dave Johnston U4 - Turbine Major Overhaul 2017	312	SG	CY 2017	3,247,172
Huntington U1 Cooling Tower Cells 7, 8, 9 & 10 Rebu	312	SG	CY 2017	2,126,298
Jim Bridger U2 Replace Finishing Superheater 17	312	SG	CY 2017	8,310,102
Jim Bridger U2 APH Baskets 17	312	SG	CY 2017	2,778,724
CCR Naughton FGD Pond 5	312	SG	CY 2017	9,635,260
Steam Production Total				62,584,626
Hydro Production				
Oneida Water Conveyance Protection	332	SG-P	CY 2017	2,575,439
Oneida 3 Rotor Replacement	332	SG-P	CY 2017	2,946,063
Lewis River Implementation	332	SG-P	CY 2017	3,917,605
Hydro Production Total				9,439,107
Transmission				
Vineyard Convert Sub, Timp-Vineyard138kV	355	SG	CY 2017	41
Foster Land and Cattle, New Load	355	SG	CY 2017	613,835
New Ahtanum Borton Complex Load Addition	355	SG	CY 2017	83,526
Troutdale Sub 230kV Swtchyd 115kV Rg Bus	355	SG	CY 2017	13,659,716
BORAH SUB: Replace Series Cap C341	355	SG	CY 2017	3,555,866
Sigurd Red Butte Crystal 345kV Line	355	SG	CY 2017	2,396,814
OTP115 UAMPS Lehi City 6th Point Deliver	355	SG	CY 2017	4,497,932
Wallula McNary 230kV Line	355	SG	CY 2017	5,487,929
Southwest WY Silver Creek Build 138kV Ln	355	SG	CY 2017	12,417,746
West Point-New 138 kV Line & 40 MVA Sub	355	SG	CY 2017	8,364,130
Ben Lomond-Syracuse-Parrish 138kV Ln	355	SG	CY 2017	3,429,949
Snow Goose 500-230kV Sub TPL002	355	SG	CY 2017	41,675,856
Union Gap Add 230 - 115kV Capacity	355	SG	CY 2017	17,323,239
Hazelwood & Fry: Relay Replacement	355	SG	CY 2017	1,033,518
Vine Street 10 MVA Capacity Increase	355	SG	CY 2017	34,539
Syracuse-Install 2nd 345-138 kV Trf TPL	355	SG	CY 2017	4,517,862
Goshen-Jefferson-St Ln 161kV Recond	355	SG	CY 2017	7,952,855
Transmission Total				127,045,353
Distribution				
Vineyard Convert Sub, Timp-Vineyard138kV	364	UT	CY 2017	3,843,961
Oregon AMI - IT System Modification	364	OR	CY 2017	6,980,034
Foster Land and Cattle, New Load	364	ID	CY 2017	4,447,068
New Ahtanum Borton Complex Load Addition	364	WA	CY 2017	2,100,410
OTP115 UAMPS Lehi City 6th Point Deliver	364	UT	CY 2017	(2,475)
Southwest WY Silver Creek Build 138kV Ln	364	UT	CY 2017	5,957,587
West Point-New 138 kV Line & 40 MVA Sub	364	UT	CY 2017	6,028,886
Snow Goose 500-230kV Sub TPL002	364	OR	CY 2017	8,537
Vine Street 10 MVA Capacity Increase	364	OR	CY 2017	2,220,878
Distribution Total				31,584,886

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

Project Description	Account	Factor	In-Service Date	Jan 17 - Dec 17 Plant Additions
General				
Outbound Expanse Program	397	SO	CY 2017	8,172
Cybersecurity Framework Initiatives	397	SG	CY 2017	576,092
Cybersecurity Framework Initiatives	397	SO	CY 2017	241,669
Vineyard Convert Sub, Timp-Vineyard138kV	397	SG	CY 2017	47,180
Vineyard Convert Sub, Timp-Vineyard138kV	397	UT	CY 2017	78,997
Oregon AMI - IT System Modification	397	OR	CY 2017	1,725,977
Oregon AMI - IT System Modification	397	SO	CY 2017	7,321,424
Sigurd Red Butte Crystal 345kV Line	397	SG	CY 2017	1,850
OTP115 UAMPS Lehi City 6th Point Deliver	397	SO	CY 2017	171,717
Southwest WY Silver Creek Build 138kV Ln	397	SG	CY 2017	368,834
Southwest WY Silver Creek Build 138kV Ln	397	SO	CY 2017	372
West Point-New 138 kV Line & 40 MVA Sub	397	UT	CY 2017	2,192
Ben Lomond-Syracuse-Parrish 138kV Ln	397	SO	CY 2017	12,240
Snow Goose 500-230kV Sub TPL002	397	OR	CY 2017	160,676
Snow Goose 500-230kV Sub TPL002	397	SG	CY 2017	637,148
Union Gap Add 230 - 115kV Capacity	397	SG	CY 2017	612,010
Union Gap Add 230 - 115kV Capacity	397	SO	CY 2017	(731,365)
Union Gap Add 230 - 115kV Capacity	397	WA	CY 2017	257,853
Hazelwood & Fry: Relay Replacement	397	OR	CY 2017	161,216
Hazelwood & Fry: Relay Replacement	397	SG	CY 2017	991,024
Syracuse-Install 2nd 345-138 kV Trf TPL	397	SG	CY 2017	84,503
Goshen-Jefferson-St Ln 161kV Recond	397	SO	CY 2017	383,169
General Total				13,112,952
Intangible				
Wallowa Falls Relicensing	302	SG-P	CY 2017	2,703,280
Endur Upgrade	303	SO	CY 2017	2,706,897
Outbound Expanse Program	303	SO	CY 2017	4,033,497
Cybersecurity Framework Initiatives	303	SG	CY 2017	7,310,861
Cybersecurity Framework Initiatives	303	SO	CY 2017	5,660,640
Oregon AMI - IT System Modification	303	SO	CY 2017	13,364,355
U00 Central Utah Water Conservancy Distr	303	SG	CY 2017	3,139,489
MV-Star Repl/Upgd Obsolescence(2015-17)	303	CN	CY 2017	3,688,024
Southwest WY Silver Creek Build 138kV Ln	303	SO	CY 2017	1,996,911
Intangible Total				44,603,955
				288,370,878

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

Project Description	Account	Factor	In-Service Date	Jan 18 - Dec 18 Plant Additions
Steam Production				
Huntington U1 Cooling Tower Cells 1 - 6 Rebuild	312	SG	Oct-18	4,208,578
Jim Bridger U1 APH Baskets 18	312	SG	Jun-18	3,211,350
Dave Johnston U2 - Turbine Major Overhaul 2018	312	SG	Jun-18	2,765,368
Hunter 301 Stack/Scrubber Duct Replacement	312	SG	Apr-18	3,250,278
Huntington U1 Horse Shoe Duct Replacement	312	SG	Dec-18	3,602,809
Hunter 301 Scrubber Components	312	SG	Apr-18	2,204,117
Jim Bridger U1 Replace Finishing Superheater 18	312	SG	Jun-18	8,739,463
Naughton ELG NAU Ash Trans WstWatr Zero Discharge	312	SG	Feb-18	5,095,411
Steam Production Total				33,077,373
Other Production				
Lake Side U21 Combustion Overhaul - CY2018	343	SG	May-18	9,001,004
Lake Side U22 Combustion Overhaul - CY2018	343	SG	May-18	9,001,004
Other Ptduction Total				18,002,008
Hydro Production				
Oneida 3 Mech Replace & Refurbish	332	SG-U	Aug-18	2,315,461
Merwin Spillway Gate Wood Extension Repl	332	SG-P	Nov-18	2,546,069
ILR 4.1.9 Future Fish Passage Stage 1 Ph	332	SG-P	Jun-18	5,464,473
ILR 10.2 Swift/Lewis Land Fund 2018	332	SG-P	Nov-18	2,099,471
Hydro Production Total				12,425,474
Transmission				
MOD-033	355	SG	Aug-18	2,600,000
Lassen Sub-New 69x115 kV sub to replace Mt Shasta Sub(Net 12.5 MVA)	355	SG	Sep-18	956,820
Lewis & Clark Sub -Add 115 kV CB	355	SG	Mar-18	2,769,078
Vitesse - Facebook 60 MW Load Addition	355	SG	Dec-18	18,049,081
Red Butte/Central - St George Connect 4th 138 kV Circuit TPL	355	SG	May-18	2,178,579
Rigby and Sugarmill 161 kV Substation Shunt Capacitors TPL	355	SG	Dec-18	5,587,582
Sams Valley 500-230kV New Substation	355	SG	Various	8,643,000
Spanish Fork Circuit Breaker Addition TPL	355	SG	May-18	2,674,653
Spare Goshen 345/161 kV 700 MVA Transformer TPL	355	SG	Apr-18	3,664,265
Syracuse - Install 2nd 345-138kV Transformer - TPL	355	SG	May-18	3,460,000
Aeolus-Bridger/Anticline 500 kV Line	355	SG	Oct-18	3,827,726
Purgatory Flats New 138 kV Network Delivery Point (UAMPS)	355	SG	Apr-18	22,858,458
Q0092 Cowlitz PUD Interconnection	355	SG	Oct-18	2,679,182
Wallula - McNary 230 kV Line	355	SG	Nov-18	32,826,977
Sigurd Red Butte - BLM ROW Renewal PL#67015	355	SG	May-18	3,469,010
Idaho Power -Kinport Replace C 341 Series Cap	355	SG	Nov-18	3,847,417
Rigby - St Anthony Rebuild 69kv to 161kv	355	SG	Nov-18	3,000,000
Rigby - Rexburg Rebuild 69kv to 161kv	355	SG	Nov-18	4,000,000
Transmission Total				127,091,826
Distribution				
Merlin sub New feeder Phase 1	364	OR	Oct-18	2,039,119
Lassen Sub-New 69x115 kV sub to replace Mt Shasta Sub(Net 12.5 MVA)	364	CA	Sep-18	7,285,909
NE Portland Transmission upgrade Albina Ph 2 - D	364	OR	Sep-18	3,622,143
NE Portland Transmission upgrade - Columbia / Albina Ph 1 - D	364	OR	Sep-18	2,788,305
Oregon AMI - Meter Replacement	364	OR	Various	44,431,250
Portland u/g Network Monitoring System	364	OR	Oct-18	2,219,063
AMI - CA meters	364	CA	Various	9,200,000
Portland UG Network Solutions	364	OR	Various	3,385,105
Jackalope Sub: Add 2nd xfmr - Remove Douglas Town Sub	364	WYP	Dec-18	6,250,000
Ivins Substation Increase Transformer Capacity	364	UT	Dec-18	2,550,000
Distribution Total				83,770,894

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

Project Description	Account	Factor	In-Service Date	Jan 18 - Dec 18 Plant Additions
General				
Oregon AMI - Communication Systems Phase 2b	397	OR	Sep-17	2,568,170
Clatsop Service Center Purchase	397	OR	Various	2,500,000
General Total				5,068,170
Intangible				
Foundation Layer- Big Data Analytics	303	SO	Jun-18	2,116,323
Intangible Total				2,116,323
				281,552,069
				Ref. 8.5.3

Description	Allocation Factor	CY 2018 Pft Adds	SCHMAT Book Depreciation	SCHMDT Tax Depreciation	41010 Deferred Tax Expense	282 13 Month Avg. ADIT Balance
Steam Plant in February 2018	SG	5,095,411	131,220	2,152,811	767,214	(377,667)
Steam Plant in April 2018	SG	5,454,395	140,473	2,304,482	821,263	(366,327)
Steam Plant in June 2018	SG	14,716,181	378,989	6,217,586	2,215,806	(908,674)
Steam Plant in October 2018	SG	4,208,578	108,385	1,778,124	633,683	(97,490)
Steam Plant in December 2018	SG	3,602,809	92,785	1,522,186	542,472	(41,729)
Total Steam Plant		<u>33,077,373</u>	<u>851,852</u>	<u>13,975,189</u>	<u>4,980,438</u>	<u>(1,791,886)</u>
Hydro Plant In June 2018	SG	5,464,473	64,141	2,308,740	851,848	(346,356)
Hydro Plant In August 2018	SG	2,315,461	39,454	978,283	356,295	(107,211)
Hydro Plant In November 2018	SG	4,645,540	29,884	1,075,715	396,903	(45,797)
Total Hydro Plant		<u>12,425,474</u>	<u>133,479</u>	<u>4,362,738</u>	<u>1,605,046</u>	<u>(499,364)</u>
Lake Side U21 and U22 Combustion Overhaul - CY 2018	SG	18,002,008	331,526	7,605,848	2,760,678	(1,177,658)
Total Other Production						
Transmission March 2018	SG	2,769,078	14,180	1,190,703	446,502	(214,975)
Transmission April 2018	SG	26,522,723	135,783	11,404,771	4,276,694	(1,894,587)
Transmission May 2018	SG	11,782,242	60,320	5,066,364	1,899,844	(805,540)
Transmission July 2018 (Various)	SG	8,643,000	44,250	3,716,490	1,393,652	(456,586)
Transmission August 2018	SG	2,600,000	13,310	1,118,000	419,241	(125,306)
Transmission September 2018	SG	956,820	4,900	411,433	154,283	(41,681)
Transmission October 2018	SG	6,506,908	33,312	2,797,970	1,049,215	(161,418)
Transmission November 2018	SG	43,674,394	223,599	18,779,989	7,042,336	(812,577)
Transmission December 2018	SG	23,636,663	121,012	10,163,765	3,811,325	(293,179)
Total Transmission		<u>127,091,826</u>	<u>650,666</u>	<u>54,649,485</u>	<u>20,493,092</u>	<u>(4,805,850)</u>
Distribution CA July 2018 (Various)	CA	9,200,000	90,119	3,887,000	1,440,954	(473,055)
Distribution OR July 2018 (Various)	OR	47,816,355	352,104	20,202,410	7,533,390	(2,470,548)
Distribution CA September 2018	CA	7,285,909	71,371	3,078,297	1,141,158	(309,318)
Distribution OR September 2018	OR	6,410,448	47,204	2,708,414	1,009,956	(273,289)
Distribution OR Oct 2018	OR	4,258,182	31,356	1,799,082	670,870	(103,211)
Distribution UT Dec 2018	UT	2,550,000	2,769	1,077,375	407,824	(31,371)
Distribution WYP Dec 2018	WYP	6,250,000	7,691	2,640,625	999,225	(76,863)
Total Distribution		<u>83,770,894</u>	<u>602,614</u>	<u>35,393,203</u>	<u>13,203,377</u>	<u>(3,737,656)</u>
General - Oregon AMI - Comm Systems Phase 2b - Sep 2017	OR	2,568,170	24,328	1,335,448	497,583	(134,675)
General - Clatsop Service Center Purchase in July 2018 (Various)	OR	2,500,000	23,681	1,300,000	484,376	(158,872)
Total General		<u>5,068,170</u>	<u>48,009</u>	<u>2,635,448</u>	<u>981,959</u>	<u>(293,547)</u>
Intangible June 2018 Hardware	SO	1,693,058	40,390	1,015,801	370,178	(150,969)
Intangible June 2018 Software	SO	423,265	10,094	253,951	92,546	(37,743)
Total Intangible		<u>2,116,323</u>	<u>50,484</u>	<u>1,269,752</u>	<u>462,724</u>	<u>(188,712)</u>
Total Property in service		<u>281,552,069</u>	<u>2,668,630</u>	<u>119,891,663</u>	<u>44,487,314</u>	<u>(12,494,673)</u>
			Ref 8.5.1	Ref 8.5.1	Ref 8.5.2	Ref 8.5.2

Adjustment to Rate Base:	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>OREGON ALLOCATED</u>	<u>REF#</u>
1 - Fuel Stock - Pro Forma	151	3	(9,026,573)	SE	24.952%	(2,252,310)	8.6.1
1 - Fuel Stock - Working Cap. Dep.	25316	3	90,231	SE	24.952%	22,514	8.6.1
1 - Fuel Stock - Working Cap. Dep.	25317	3	1,596	SE	24.952%	398	8.6.1
2 - Prepaid Overhauls	186M	3	7,161,406	SG	25.773%	1,845,698	8.6.1

Description of Adjustment:

1 - Fuel stock levels for the 12 months ending December 2018 are projected to be lower than the 12 months ended December 2017 levels due to a decrease in the amount of coal stockpiled and higher stockpile unit costs. The adjustment also reflects the working capital deposits which are an offset to fuel stock costs.

2 - Balances for prepaid overhauls at the Lake Side, Chehalis and Currant Creek gas plants are walked forward to reflect payments and transfers of capital to electric plant in service during the year ending December 2018.

PacifiCorp
Results of Operations - December 2017
Miscellaneous Rate Base
13 Month Average Balances - Summary

1 - Coal Fuel Stock Balances by Plant	Account	2017 Protocol Factor	Dec-2017	Dec-2018	Adjustment to 13 Mth. Avg. Balance
			13 Mth. Avg. Balance	13 Mth. Avg. Balance	
Jim Bridger	151	SE	23,680,734	25,206,529	1,525,794
Cholla	151	SE	15,682,464	14,869,789	(812,675)
Colstrip	151	SE	1,522,177	1,393,957	(128,220)
Craig	151	SE	16,987,294	16,354,092	(633,202)
Hayden	151	SE	2,288,324	1,826,126	(462,198)
Hunter	151	SE	56,675,841	48,922,748	(7,753,093)
Huntington	151	SE	26,283,072	29,956,518	3,673,447
Dave Johnston	151	SE	9,344,822	10,163,547	818,725
Naughton	151	SE	11,547,507	14,394,895	2,847,389
Prep Plant	151	SE	11,003,012	2,900,473	(8,102,539)
Rock Garden	151	SE	32,730,433	32,730,433	-
Total			207,745,679	198,719,107	(9,026,573)

Ref. 8.6

1 - Working Capital Deposits	Account	2017 Protocol Factor	Dec-2017	Dec-2018	Adjustment to 13 Mth. Avg. Balance
			13 Mth. Avg. Balance	13 Mth. Avg. Balance	
UAMPS Working Capital Deposit	25316	SE	(2,808,231)	(2,718,000)	90,231
DPEC Working Capital Deposit	25317	SE	(2,596,669)	(2,595,074)	1,596

Ref. 8.6

Ref. 8.6

2 - Overhaul Prepayments by Plant	Account	2017 Protocol Factor	Dec-2017	Dec-2018	Adjustment to 13 Mth. Avg. Balance
			13 Mth. Avg. Balance	13 Mth. Avg. Balance	
Lake Side 1	186M	SG	14,243,256	18,945,230	4,701,973
Chehalis	186M	SG	7,121,532	10,409,745	3,288,213
Currant Creek	186M	SG	4,404,815	7,128,197	2,723,382
Lake Side 2	186M	SG	14,920,763	10,984,341	(3,936,422)
Chehalis O&M	186M	SG	224,953	398,978	174,025
Currant Creek O&M	186M	SG	318,208	528,442	210,235
Total			41,233,527	48,394,933	7,161,406

Ref. 8.6

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>OREGON</u> <u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Rate Base:							
Remove PHFU	105	1	(12,624,988)	SG	25.773%	(3,253,819)	
Remove PHFU	105	1	(683,318)	CA	Situs	-	
Remove PHFU	105	1	(4,476,029)	OR	Situs	(4,476,029)	
Remove PHFU	105	1	(5,750,021)	UT	Situs	-	
Remove PHFU	105	1	(601)	WY	Situs	-	
			<u>(23,534,956)</u>			<u>(7,729,848)</u>	8.7.1

Description of Adjustment:

This adjustment removes all Plant Held for Future Use (PHFU) assets from FERC account 105. The company is making this adjustment in compliance with UE 116, Order No. 01-787, Appendix A, page 4 of 5.

PacifiCorp
Oregon Results of Operations - December 2017
FERC 105 (Plant Held for Future Use)

Primary Account		Secondary Account		Alloc	Total
1050000	EL PLT HLD FTR USE	3401000	LAND OWNED IN FEE	SG	8,923,302
1050000	EL PLT HLD FTR USE	3501000	LAND OWNED IN FEE	SG	2,947,124
1050000	EL PLT HLD FTR USE	3502000	LAND RIGHTS	SG	754,562
1050000	EL PLT HLD FTR USE	3601000	LAND OWNED IN FEE	OR	968,191
1050000	EL PLT HLD FTR USE	3601000	LAND OWNED IN FEE	CA	683,318
1050000	EL PLT HLD FTR USE	3601000	LAND OWNED IN FEE	WYP	601
1050000	EL PLT HLD FTR USE	3601000	LAND OWNED IN FEE	UT	5,750,021
1050000	EL PLT HLD FTR USE	3891000	LAND OWNED IN FEE	OR	3,507,838
Total					23,534,956

Ref 8.7

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>OREGON</u> <u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Tax:							
Elec. Plant Acq. Amort. Exp.	406	3	-	SG	25.773%	-	8.8.1
Cholla Trans. Costs Amort.	557	3	(654,748)	SGCT	25.782%	(168,804)	8.8.4
Cholla Trans. Costs Amort. (OR)	557	3	31,391	OR	Situs	31,391	8.8.6
Adjustment to Rate Base:							
Elec. Plant Gross Acq.	114	3	-	SG	25.773%	-	8.8.1
Elec. Plant Acq. Acc. Amort.	115	3	(2,390,780)	SG	25.773%	(616,172)	8.8.1
Cholla Transaction Costs	182M	3	(201,461)	SGCT	25.782%	(51,940)	8.8.4
Cholla Transaction Costs (OR)	182M	3	9,659	OR	Situs	9,659	8.8.6
Adjustment to Tax:							
Schedule M Addition	SCHMAT	3	(654,748)	SGCT	25.782%	(168,804)	
Deferred Income Tax Expense	41110	3	248,483	SGCT	25.782%	64,063	
Accum. Def. Inc. Tax Balance	283	3	76,456	SGCT	25.782%	19,712	
Schedule M Addition	SCHMAT	3	31,391	OR	Situs	31,391	
Deferred Income Tax Expense	41110	3	(11,913)	OR	Situs	(11,913)	
Accum. Def. Inc. Tax Balance	283	3	(3,665)	OR	Situs	(3,665)	

Description of Adjustment:

This adjustment walks forward Electric Plant Acquisition and Cholla Transaction Costs Amortization in the base period (12 months ended December 2017) to pro forma period levels (12 months ending December 2018).

Oregon Results of Operations - December 2017

Regulatory Asset Amortization

Electric Plant Acquisition Adjustment

Adjust Base Period to Pro Forma Period

	<u>Rate Base</u>		
	<u>Amortization</u>	<u>Gross Acq.</u>	<u>Acc Amort</u>
Pro Forma Amount (below)	4,781,559	144,704,699	(123,635,799)
Base Period Amount (below)	4,781,559	144,704,699	(121,245,019)
Pro Forma Adjustment	<u>-</u>	<u>-</u>	<u>(2,390,780)</u>
	Ref. 8.8	Ref. 8.8	Ref. 8.8

Year	<u>Beg Balance</u>			<u>End Balance</u>		<u>13 Month Avg Bal</u>	
	<u>Gross Acquisition</u>	<u>Accumulated Amortization</u>	<u>Amortization</u>	<u>Accumulated Amortization</u>	<u>Gross Acq</u>	<u>Acc Amort</u>	
Opening Balance	144,704,699			(116,463,460)			
2017 January	144,704,699	(116,463,460)	(398,463)	(116,861,923)			
February	144,704,699	(116,861,923)	(398,463)	(117,260,386)			
March	144,704,699	(117,260,386)	(398,463)	(117,658,850)			
April	144,704,699	(117,658,850)	(398,463)	(118,057,313)			
May	144,704,699	(118,057,313)	(398,463)	(118,455,776)			
June	144,704,699	(118,455,776)	(398,463)	(118,854,240)			
July	144,704,699	(118,854,240)	(398,463)	(119,252,703)			
August	144,704,699	(119,252,703)	(398,463)	(119,651,166)			
September	144,704,699	(119,651,166)	(398,463)	(120,049,629)			
October	144,704,699	(120,049,629)	(398,463)	(120,448,093)			
November	144,704,699	(120,448,093)	(398,463)	(120,846,556)			
December	144,704,699	(120,846,556)	(398,463)	(121,245,019)	144,704,699	(118,854,240)	
		Base Period Amort =	(4,781,559)				
2018 January	144,704,699	(121,245,019)	(398,463)	(121,643,483)			
February	144,704,699	(121,643,483)	(398,463)	(122,041,946)			
March	144,704,699	(122,041,946)	(398,463)	(122,440,409)			
April	144,704,699	(122,440,409)	(398,463)	(122,838,872)			
May	144,704,699	(122,838,872)	(398,463)	(123,237,336)			
June	144,704,699	(123,237,336)	(398,463)	(123,635,799)			
July	144,704,699	(123,635,799)	(398,463)	(124,034,262)			
August	144,704,699	(124,034,262)	(398,463)	(124,432,726)			
September	144,704,699	(124,432,726)	(398,463)	(124,831,189)			
October	144,704,699	(124,831,189)	(398,463)	(125,229,652)			
November	144,704,699	(125,229,652)	(398,463)	(125,628,115)			
December	144,704,699	(125,628,115)	(398,463)	(126,026,579)	144,704,699	(123,635,799)	
		Pro Forma Amort =	(4,781,559)				

Oregon Results of Operations - December 2017

Regulatory Asset Amortization

Electric Plant Acquisition Adjustment

GL Account 140800 - Actuals for 12 Months Ended December 2017

Year	Month	Amount	Accumulated Amount
2016	12	1,536,728	156,468,483
2017	1	-	156,468,483
2017	2	-	156,468,483
2017	3	-	156,468,483
2017	4	-	156,468,483
2017	5	-	156,468,483
2017	6	-	156,468,483
2017	7	-	156,468,483
2017	8	-	156,468,483
2017	9	-	156,468,483
2017	10	-	156,468,483
2017	11	-	156,468,483
2017	12	-	156,468,483

System-allocated amount	144,704,699	Ref Tab B-15
Utah-situs amount	11,763,784	Ref Tab B-15
	156,468,483	

GL Account Balance

Account Number 140800

Calendar year 2017

Period	Debit	Credit	Balance	Cumulative balance
Balance Car.				156,468,482.73
1				156,468,482.73
2				156,468,482.73
3				156,468,482.73
4				156,468,482.73
5				156,468,482.73
6				156,468,482.73
7				156,468,482.73
8				156,468,482.73
9				156,468,482.73
10				156,468,482.73
11				156,468,482.73
12				156,468,482.73

Oregon Results of Operations - December 2017

Regulatory Asset Amortization

Accumulated Amortization

GL Account 145800 - Actuals for 12 Months Ended December 2017

Year	Month	Removal	Amort.	Accumulated Amount
2017	12		(423,600)	(117,003,642)
2017	1		(423,600)	(117,427,241)
2017	2		(423,600)	(117,850,841)
2017	3		(423,600)	(118,274,440)
2017	4		(423,600)	(118,698,040)
2017	5		(423,600)	(119,121,639)
2017	6		(423,600)	(119,545,239)
2017	7		(423,600)	(119,968,839)
2017	8		(423,600)	(120,392,438)
2017	9		(423,600)	(120,816,038)
2017	10		(423,600)	(121,239,637)
2017	11		(423,600)	(121,663,237)
2017	12		(423,600)	(122,086,836)

System-allocated amount	(121,245,019)	Ref. Tab B-15
Utah-situs amount	(841,817)	Ref. Tab B-15
	(122,086,836)	

GL Account Balance

Account Number 145800

Calendar year 2017

Period	Debit	Credit	Balance	Cumulative balance
Balance Car.				117,003,641.56-
1		423,599.57	423,599.57-	117,427,241.13-
2		423,599.58	423,599.58-	117,850,840.71-
3		423,599.57	423,599.57-	118,274,440.28-
4		423,599.59	423,599.59-	118,698,039.87-
5		423,599.56	423,599.56-	119,121,639.43-
6		423,599.58	423,599.58-	119,545,239.01-
7		423,599.58	423,599.58-	119,968,838.59-
8		423,599.56	423,599.56-	120,392,438.15-
9		423,599.58	423,599.58-	120,816,037.73-
10		423,599.58	423,599.58-	121,239,637.31-
11		423,599.58	423,599.58-	121,663,236.89-
12		423,599.57	423,599.57-	122,086,836.46-

PacifiCorp
Oregon Results of Operations - December 2017
Regulatory Asset Amortization
Cholla Transaction Costs

	<u>Amortization</u>	<u>Rate Base</u>
Base Period Amount (below)	654,748	201,461
Pro Forma Amount (below)	-	-
Adjustment:	<u>(654,748)</u>	<u>(201,461)</u>
	Ref. 8.8	Ref. 8.8

	<u>Beginning Bal.</u>	<u>Amortization</u>	<u>Ending Bal.</u>	<u>13 Month Avg</u>
Opening Balance			654,748	
2017 January	654,748	(93,535)	561,213	
February	561,213	(93,535)	467,677	
March	467,677	(93,535)	374,142	
April	374,142	(93,535)	280,606	
May	280,606	(93,535)	187,071	
June	187,071	(93,535)	93,535	
July	93,535	(93,535)	-	
August	-	-	-	
September	-	-	-	
October	-	-	-	
November	-	-	-	
December	-	-	-	201,461
Base Period Amort =		(654,748)	Ref 8.8.5	
2018 January	-	-	-	
February	-	-	-	
March	-	-	-	
April	-	-	-	
May	-	-	-	
June	-	-	-	
July	-	-	-	
August	-	-	-	
September	-	-	-	
October	-	-	-	
November	-	-	-	
December	-	-	-	
Pro Forma Amort =		-		-

Oregon Results of Operations - December 2017

Regulatory Asset Amortization

Cholla Transaction Costs

GL Account 187050 - Actuals for 12 Months Ended December 2017

Year	Month	Amortization	Balance	
2017	12		654,748	
2017	1	(93,535)	561,213	
2017	2	(93,535)	467,677	
2017	3	(93,535)	374,142	
2017	4	(93,535)	280,606	
2017	5	(93,535)	187,071	
2017	6	(93,535)	93,535	
2017	7	(93,535)	-	
2017	8	-	-	
2017	9	-	-	
2017	10	-	-	
2017	11	-	-	
2017	12	-	-	Ref. 8.8.4

GL Account Balance

Account Number 187050

Calendar year 2017

Period	Debit	Credit	Balance	Cumulative balance
Balance Oct				654,747.94
1		93,535.42	93,535.42-	561,212.52
2		93,535.42	93,535.42-	467,677.10
3		93,535.42	93,535.42-	374,141.68
4		93,535.42	93,535.42-	280,606.26
5		93,535.42	93,535.42-	187,070.84
6		93,535.42	93,535.42-	93,535.42
7		93,535.42	93,535.42-	
8				
9				
10				
11				
12				

Oregon Results of Operations - December 2017

Regulatory Asset Amortization

Cholla Transaction Costs - Oregon

	<u>Amortization</u>	<u>Rate Base</u>
Base Period Amount (below)	(31,391)	(9,659)
Pro Forma Amount (below)	-	-
Adjustment:	<u>31,391</u>	<u>9,659</u>
	Ref. 8.8	Ref. 8.8

	<u>Beginning Bal.</u>	<u>Amortization</u>	<u>Ending Bal.</u>	<u>13 Month Avg</u>
Opening Balance			(31,391)	
2017 January	(31,391)	4,484	(26,907)	
February	(26,907)	4,484	(22,422)	
March	(22,422)	4,484	(17,938)	
April	(17,938)	4,484	(13,454)	
May	(13,454)	4,484	(8,969)	
June	(8,969)	4,484	(4,485)	
July	(4,485)	4,485	-	
August	-	-	-	
September	-	-	-	
October	-	-	-	
November	-	-	-	
December	-	-	-	(9,659)
Base Period Amort =		31,391	Ref 8.8.7	
2018 January	-	-	-	
February	-	-	-	
March	-	-	-	
April	-	-	-	
May	-	-	-	
June	-	-	-	
July	-	-	-	
August	-	-	-	
September	-	-	-	
October	-	-	-	
November	-	-	-	
December	-	-	-	
Pro Forma Amort =		-		

Oregon Results of Operations - December 2017

Regulatory Asset Amortization

Cholla Transaction Costs - Oregon

GL Account 187060 - Actuals for 12 Months Ended December 2017

Year	Month	Amortization	Balance	
2017	12		(31,391)	
2017	1	4,484	(26,907)	
2017	2	4,484	(22,422)	
2017	3	4,484	(17,938)	
2017	4	4,484	(13,454)	
2017	5	4,484	(8,969)	
2017	6	4,484	(4,485)	
2017	7	4,485	-	
2017	8	-	-	
2017	9	-	-	
2017	10	-	-	
2017	11	-	-	
2017	12	-	-	Ref. 8.8.6

GL Account Balance

Account Number 187060

Calendar year 2017

Period	Debit	Credit	Balance	Cumulative balance
Balance Car				31,391.28-
1	4,484.42		4,484.42	26,906.86-
2	4,484.42		4,484.42	22,422.44-
3	4,484.42		4,484.42	17,938.02-
4	4,484.42		4,484.42	13,453.60-
5	4,484.42		4,484.42	8,969.18-
6	4,484.42		4,484.42	4,484.76-
7	4,484.76		4,484.76	
8				
9				
10				
11				
12				

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>OREGON</u> <u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Rate Base:							
Other Plant	341	1	(3,478,252)	SG	25.773%	(896,445)	
Other Plant	343	1	(179,734,857)	SG	25.773%	(46,322,794)	
Other Plant	344	1	(5,850,373)	SG	25.773%	(1,507,808)	
Other Plant	345	1	(12,276,704)	SG	25.773%	(3,164,056)	
Other Plant	346	1	(659,497)	SG	25.773%	(169,971)	
			<u>(201,999,682)</u>			<u>(52,061,074)</u>	8.9.1
Adjustment to Reserve:							
Other Plant	108OP	1	57,034,290	SG	25.773%	14,699,362	8.9.1
Adjustment to Depreciation Expense:							
Other Plant	403OP	1	(6,804,735)	SG	25.773%	(1,753,774)	8.9.1
Adjustment to O&M Expense:							
Administrative & General	929	1	(1,791,030)	SO	27.107%	(485,492)	8.9.1
Adjustment to Tax:							
Schedule M Adjustment	SCHMAT	1	(6,757,022)	SCHMDEXP	27.742%	(1,874,503)	
Schedule M Adjustment	SCHMDT	1	(1,097,223)	TAXDEPR	26.134%	(286,753)	
Deferred Tax Expense	41010	1	2,564,357	SCHMDEXP	27.742%	711,392	
Deferred Tax Expense	41010	1	(416,407)	TAXDEPR	26.134%	(108,826)	
Deferred Tax Expense	41110	1	66,813	OR	Situs	66,813	
Accum. Def Inc Tax Bal	282	1	15,803,547	OR	Situs	15,803,547	

Description of Adjustment:

This adjustment removes the gross plant, accumulated depreciation, depreciation expense and O&M amounts related to the Rolling Hills wind resource from the 12 months ended December 2017. This treatment is consistent with Commission Order No. 08-548.

PacifiCorp
 Results of Operations - December 2017
 Remove Rolling Hills

Rate Base Amounts	FERC Account	13 Month Average 12 ME Dec 2017	Ref.
Capital			
Other Plant	341	3,478,252	
Other Plant	343	179,734,857	
Other Plant	344	5,850,373	
Other Plant	345	12,276,704	
Other Plant	346	659,497	
		201,999,682	8.9
Depreciation Reserve			
Other Plant	108OP	(57,034,290)	8.9

Expense Amounts	FERC Account	12 ME Dec 2017	Ref.
Depreciation Expense			
Other Plant	403OP	6,804,735	8.9
Operation & Maintenance Expense			
Administrative & General	929	1,791,030	8.9

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	OREGON ALLOCATED	REF#
Adjustment to Revenue:							
Residential	440	1	(715,344)	OR	Situs	(715,344)	8.10.1
Commercial	442	1	(642,447)	OR	Situs	(642,447)	8.10.1
Industrial (includes Irrigation)	442	1	(477,510)	OR	Situs	(477,510)	8.10.1
Public Street & Highway	444	1	(5,522)	OR	Situs	(5,522)	8.10.1
Adjustment to Expense:							
<u>Remove base period amortization</u>							
Deer Creek mine amortization	501	1	(21,076,353)	SE	24.952%	(5,258,970)	8.10.2
Deer Creek mine contra amort - OR	501	1	(670,831)	OR	Situs	(670,831)	8.10.2
Closure cost amort - WY	506	1	(3,233,528)	SG	25.773%	(833,372)	8.10.2
Adjustment to Rate Base:							
<u>Remove Base Period Regulatory Asset</u>							
Unrecovered Plant	182M	1	(33,190,810)	SE	24.952%	(8,281,768)	
Unrecovered Plant	182M	1	(25,935)	OR	Situs	(25,935)	
Closure Costs	182M	3	(53,880,652)	SE	24.952%	(13,444,295)	
UMWA PBOP Savings	182M	3	4,602,058	OR	Situs	4,602,058	
<u>Add Pro Forma Period Regulatory Asset</u>							
Closure Costs	182M	3	65,017,498	SE	24.952%	16,223,160	8.10.3
UMWA PBOP Savings	182M	3	(6,442,881)	OR	Situs	(6,442,881)	8.10.4
Adjustment to Tax:							
<u>Remove Base Period Tax</u>							
Schedule M Addition	SCHMAT	1	(24,176,687)	SE	24.952%	(6,032,565)	
Schedule M Deduction	SCHMDT	3	(13,708,645)	SE	24.952%	(3,420,580)	
Schedule M Deduction	SCHMDT	1	1,840,823	OR	Situs	1,840,823	
Def Income Tax Expense	41110	1	9,175,294	SE	24.952%	2,289,418	
Def Income Tax Expense	41010	3	(5,202,568)	SE	24.952%	(1,298,144)	
Def Income Tax Expense	41010	1	698,611	OR	Situs	698,611	
Accum Def Income Tax Bal	283	3	75,195,863	SE	24.952%	18,762,865	
Accum Def Income Tax Bal	283	3	2,454,853	SO	27.107%	665,434	
Accum Def Income Tax Bal	190	1	199,380	SO	27.107%	54,046	
Accum Def Income Tax Bal	283	1	(1,793,327)	OR	Situs	(1,793,327)	
<u>Add Pro Forma Period Tax</u>							
Accum Def Income Tax Balance	283	3	(24,674,791)	SE	24.952%	(6,156,852)	
Accum Def Income Tax Balance	190	3	2,445,138	OR	Situs	2,445,138	

Description of Adjustment:

Oregon Order No. 15-161 in Docket UM 1712 approved closure of the Deer Creek mine located in Utah and ruled on several issues. Balances and treatment as approved by this order are reflected in unadjusted results for the 12 months ended December 2017. This adjustment removes the Deer Creek Unrecovered Plant Regulatory Assets from results because recovery of these amounts are authorized in separate tariff riders. Closure Costs and UMWA PBOP benefits settlement approved for deferral treatment are adjusted to reflect pro forma amounts for the 12 months ending December 2018. The deferral of PBOP benefits is reflected by reducing revenues.

PacifiCorp
Results of Operations - December 2017
Deer Creek Mine Closure
Savings in Company Postretirement Benefits due to UMWA Settlement

The UMWA PBOP settlement resulted in lower PBOP expense for the rest of the Company. The Oregon portion of these savings are being deferred and will be considered in the next Oregon General Rate Case. These are being deferred by reducing revenues.

Accrual

Account Description

186853	Return Offset for Assets Sold	(1,840,823)
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Spread to Revenue Accounts

440 Residential Sales	38.860%
442 Commercial Sales	34.900%
442 Industrial (includes Irrigation)	25.940%
444 Public Street and Highway Lighting	0.300%
	<u>100.000%</u>

Reduce revenue accounts for savings:

440 Residential Sales	(715,344)	Ref 8.10
442 Commercial & Industrial Sales	(642,447)	Ref 8.10
442 Industrial (includes Irrigation)	(477,510)	Ref 8.10
445 Other Sales to Public Authorities	(5,522)	Ref 8.10
	<u>(1,840,823)</u>	

PacifiCorp
 Results of Operations - December 2017
 Deer Creek Mine Closure
 Amortization of Unrecovered Plant

Deer Creek Unrecovered Plant Amortization built into current rates is being returned to customers via Tarriff Rider 196 until rates are re-set in a General Rate Case.
 Deer Creek Unrecovered Plant Amortization ordered in UM 1712 is being recovered via Tarriff Rider 197 over the four-year period from June 2015 - May 2019.
 Deer Creek Unrecovered Plant amortization and the tarriff riders need to be removed from Unadjusted Results.

	<u>Amort</u>	<u>Allocator</u>	<u>Ref</u>
Amortization of unrecovered plant	21,076,353	SE	8.10
Oregon Portion of Amort and Recovery	670,831	OR	8.10

Deer Creek Closure costs in Wyoming are being recovered on an SG factor which impacts Oregon unadjusted results. We need to remove this from Unadjusted Results.

	<u>Amort</u>	<u>Allocator</u>	<u>Ref</u>
Wyoming closure cost amortization in unadj results	3,233,528	SG	8.10

PacifiCorp
 Results of Operations - December 2017
 Deer Creek Mine Closure
 Closing Costs in Pro Forma Period

In J.M. 1712, the proposed mine closure tariff (Schedule 19B) to address recovery of the costs associated with the plant closure was rejected. The OPUC will consider these costs when PacifiCorp files its next general rate case. The forecast of the balances of the costs deferred for CY 2018 are shown below.

Description	Account	Dec-17	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18
ARO	186820	4,838,493	4,838,493	4,838,493	4,838,493	4,838,493	4,838,493	4,838,493	4,838,493	4,838,493	4,838,493	4,838,493	4,838,493	4,838,493
M&S	186825	4,492,192	4,492,192	4,492,192	4,492,192	4,492,192	4,492,192	4,492,192	4,492,192	4,492,192	4,492,192	4,492,192	4,492,192	4,492,192
Prepaid Royalties	186826	842,957	842,957	842,957	842,957	842,957	842,957	842,957	842,957	842,957	842,957	842,957	842,957	842,957
Recovery Royalties	186828	5,463,429	5,619,906	5,776,382	5,932,859	6,089,336	6,245,812	6,402,289	6,558,765	6,715,242	6,871,719	7,028,195	7,140,468	7,223,562
Union Suppl Benefits	186830	1,611,812	1,611,812	1,611,812	1,611,812	1,611,812	1,611,812	1,611,812	1,611,812	1,611,812	1,611,812	1,611,812	1,611,812	1,611,812
Non-Union Severance	186833	2,494,699	2,494,699	2,494,699	2,494,699	2,494,699	2,494,699	2,494,699	2,494,699	2,494,699	2,494,699	2,494,699	2,494,699	2,494,699
Misc Closure Costs	186835	41,594,920	42,989,420	43,529,335	43,671,782	43,808,153	43,924,525	44,015,896	44,087,013	44,153,506	44,219,998	44,286,532	44,353,066	44,462,436
Deer Creek Tax Flow Through	186839	2,978,683	2,978,683	2,978,683	2,978,683	2,978,683	2,978,683	2,978,683	2,978,683	2,978,683	2,978,683	2,978,683	2,978,683	2,978,683
		64,317,187	65,868,163	66,564,555	66,863,478	67,156,326	67,429,174	67,677,022	67,904,616	68,127,585	68,350,554	68,573,565	68,752,372	68,944,836
		(2,401,844)	(2,408,343)	(2,408,343)	(2,408,343)	(2,408,343)	(2,408,343)	(2,408,343)	(2,408,343)	(2,408,343)	(2,408,343)	(2,408,343)	(2,408,343)	(2,408,343)
Closure to Joint Owners	186836	61,915,342	63,459,821	64,156,212	64,455,135	64,747,983	65,020,831	65,268,680	65,496,274	65,719,243	65,942,211	66,165,222	66,344,029	66,536,492

13 Mo Avg
 65,017,498
 Ref 8.10

PacifiCorp
Results of Operations - December 2017
Deer Creek Mine Closure
Savings Resulting from the UMWA PBOP Settlement (Account 186853)

The UMWA PBOP settlement resulted in lower PBOP expense for the rest of the Company. The Oregon portion of these savings are being deferred and will be considered in the next Oregon General Rate Case.

			<u>13 Mo Avg</u>	
	End Bal		(6,442,881)	
	Beg Bal		(4,602,058)	
	Increase		<u>(1,840,823)</u>	
	<u>Beg Bal</u>	<u>Deferral</u>	<u>End Bal</u>	<u>13 Mo Avg</u>
Jan-17	(3,681,646)	(153,402)	(3,835,048)	
Feb-17	(3,835,048)	(153,402)	(3,988,450)	
Mar-17	(3,988,450)	(153,402)	(4,141,852)	
Apr-17	(4,141,852)	(153,402)	(4,295,254)	
May-17	(4,295,254)	(153,402)	(4,448,656)	
Jun-17	(4,448,656)	(153,402)	(4,602,058)	
Jul-17	(4,602,058)	(153,402)	(4,755,460)	
Aug-17	(4,755,460)	(153,402)	(4,908,862)	
Sep-17	(4,908,862)	(153,402)	(5,062,264)	
Oct-17	(5,062,264)	(153,402)	(5,215,666)	
Nov-17	(5,215,666)	(153,402)	(5,369,068)	
Dec-17	(5,369,068)	(153,402)	(5,522,469)	
	Deferral in 2017	(1,840,823)	Ref 8.13.1	(4,602,058) Ref 8.10
Jan-18	(5,522,469)	(153,402)	(5,675,871)	
Feb-18	(5,675,871)	(153,402)	(5,829,273)	
Mar-18	(5,829,273)	(153,402)	(5,982,675)	
Apr-18	(5,982,675)	(153,402)	(6,136,077)	
May-18	(6,136,077)	(153,402)	(6,289,479)	
Jun-18	(6,289,479)	(153,402)	(6,442,881)	
Jul-18	(6,442,881)	(153,402)	(6,596,283)	
Aug-18	(6,596,283)	(153,402)	(6,749,685)	
Sep-18	(6,749,685)	(153,402)	(6,903,087)	
Oct-18	(6,903,087)	(153,402)	(7,056,489)	
Nov-18	(7,056,489)	(153,402)	(7,209,891)	
Dec-18	(7,209,891)	(153,402)	(7,363,293)	(6,442,881) Ref 8.10

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>OREGON</u> <u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Remove system alloc deferral	403SP	1	(5,616,693)	SG	25.773%	(1,447,582)	8.11.1
<u>Correct Allocation</u>							
Add situs alloc deferral	407	1	3,444,641	UT	Situs	-	8.11.1
Add situs alloc deferral	407	1	478,639	ID	Situs	-	8.11.1
Add situs alloc deferral	407	1	1,693,414	WY	Situs	-	8.11.1
			-			(1,447,582)	
			-			(1,447,582)	

Description of Adjustment:

The Carbon Plant was retired April 2015. This adjustment corrects the allocation of the base period accelerated depreciation deferral and amortization.

PacifiCorp
Results of Operations - December 2017
Carbon Plant Closure

On January 1, 2014 new depreciation rates for the Carbon Plant became effective in Utah, Idaho, and Wyoming. The difference in the depreciation in these rates due to the retirement of the Carbon Plant was deferred in those states, to be amortized to expense after the plant was retired. This deferral and amortization of depreciation expense was booked on a company system factor. It should have been allocated situs to Utah, Idaho, and Wyoming, as appropriate. The accounting detail is provided on Page 8.11.2.

	<u>Account</u>	<u>Amount</u>	<u>Factor</u>	<u>Ref</u>
<u>Actual</u>				
UT, ID, WY depn deferral	403SP	5,616,693	SG	8.11
<u>Correct</u>				
Utah depn deferral	407	3,444,641	UT	8.11
Idaho depn deferral	407	478,639	ID	8.11
Wyoming depn deferral	407	1,693,414	WY	8.11
		<u><u>5,616,693</u></u>		

PacifiCorp
 Results of Operations - December 2017
 Carbon Plant Closure

Deferral of Depreciation Expense - 12 Months Ended December 2017

Year	Posting period	Account Number	Amount	Text	Ref. Document Number	FERC Account	FERC Location	Actual Allocation	Correct Allocation
2017	1	565131	44,602.16	Amortize WY Deferred Carbon Decomm	131563152	4032000	114	SG	WY
2017	1	565131	96,515.65	Amortize WY Deferred Carbon Depreciation	131563152	4032000	114	SG	WY
2017	1	565131	287,053.43	Amortize UT Deferred Carbon Depreciation	131563152	4032000	109	SG	UT
2017	1	565131	39,886.55	Amortize ID Deferred Carbon Depreciation	131563152	4032000	106	SG	ID
2017	2	565131	44,602.16	Amortize WY Deferred Carbon Decomm	131650381	4032000	114	SG	WY
2017	2	565131	96,515.65	Amortize WY Deferred Carbon Depreciation	131650381	4032000	114	SG	WY
2017	2	565131	287,053.43	Amortize UT Deferred Carbon Depreciation	131650381	4032000	109	SG	UT
2017	2	565131	39,886.55	Amortize ID Deferred Carbon Depreciation	131650381	4032000	106	SG	ID
2017	3	565131	44,602.16	Amortize WY Deferred Carbon Decomm	131707218	4032000	114	SG	WY
2017	3	565131	96,515.65	Amortize WY Deferred Carbon Depreciation	131707218	4032000	114	SG	WY
2017	3	565131	287,053.43	Amortize UT Deferred Carbon Depreciation	131707218	4032000	109	SG	UT
2017	3	565131	39,886.55	Amortize ID Deferred Carbon Depreciation	131707218	4032000	106	SG	ID
2017	4	565131	44,602.16	Amortize WY Deferred Carbon Decomm	132061222	4032000	114	SG	WY
2017	4	565131	96,515.65	Amortize WY Deferred Carbon Depreciation	132061222	4032000	114	SG	WY
2017	4	565131	287,053.43	Amortize UT Deferred Carbon Depreciation	132061222	4032000	109	SG	UT
2017	4	565131	39,886.55	Amortize ID Deferred Carbon Depreciation	132061222	4032000	106	SG	ID
2017	5	565131	44,602.16	Amortize WY Deferred Carbon Decomm	132128451	4032000	114	SG	WY
2017	5	565131	96,515.65	Amortize WY Deferred Carbon Depreciation	132128451	4032000	114	SG	WY
2017	5	565131	287,053.43	Amortize UT Deferred Carbon Depreciation	132128451	4032000	109	SG	UT
2017	5	565131	39,886.55	Amortize ID Deferred Carbon Depreciation	132128451	4032000	106	SG	ID
2017	6	565131	44,602.16	Amortize WY Deferred Carbon Decomm	132201927	4032000	114	SG	WY
2017	6	565131	96,515.65	Amortize WY Deferred Carbon Depreciation	132201927	4032000	114	SG	WY
2017	6	565131	287,053.43	Amortize UT Deferred Carbon Depreciation	132201927	4032000	109	SG	UT
2017	6	565131	39,886.55	Amortize ID Deferred Carbon Depreciation	132201927	4032000	106	SG	ID
2017	7	565131	44,602.16	Amortize WY Deferred Carbon Decomm	132527456	4032000	114	SG	WY
2017	7	565131	96,515.65	Amortize WY Deferred Carbon Depreciation	132527456	4032000	114	SG	WY
2017	7	565131	287,053.43	Amortize UT Deferred Carbon Depreciation	132527456	4032000	109	SG	UT
2017	7	565131	39,886.55	Amortize ID Deferred Carbon Depreciation	132527456	4032000	106	SG	ID
2017	8	565131	44,602.16	Amortize WY Deferred Carbon Decomm	132596250	4032000	114	SG	WY
2017	8	565131	96,515.65	Amortize WY Deferred Carbon Depreciation	132596250	4032000	114	SG	WY
2017	8	565131	287,053.43	Amortize UT Deferred Carbon Depreciation	132596250	4032000	109	SG	UT
2017	8	565131	39,886.55	Amortize ID Deferred Carbon Depreciation	132596250	4032000	106	SG	ID
2017	9	565131	44,602.16	Amortize WY Deferred Carbon Decomm	132675159	4032000	114	SG	WY
2017	9	565131	96,515.65	Amortize WY Deferred Carbon Depreciation	132675159	4032000	114	SG	WY
2017	9	565131	287,053.43	Amortize UT Deferred Carbon Depreciation	132675159	4032000	109	SG	UT
2017	9	565131	39,886.55	Amortize ID Deferred Carbon Depreciation	132675159	4032000	106	SG	ID
2017	10	565131	44,602.16	Amortize WY Deferred Carbon Decomm	133024535	4032000	114	SG	WY
2017	10	565131	96,515.65	Amortize WY Deferred Carbon Depreciation	133024535	4032000	114	SG	WY
2017	10	565131	287,053.43	Amortize UT Deferred Carbon Depreciation	133024535	4032000	109	SG	UT
2017	10	565131	39,886.55	Amortize ID Deferred Carbon Depreciation	133024535	4032000	106	SG	ID
2017	11	565131	44,602.16	Amortize WY Deferred Carbon Decomm	133107359	4032000	114	SG	WY
2017	11	565131	96,515.65	Amortize WY Deferred Carbon Depreciation	133107359	4032000	114	SG	WY
2017	11	565131	287,053.43	Amortize UT Deferred Carbon Depreciation	133107359	4032000	109	SG	UT
2017	11	565131	39,886.55	Amortize ID Deferred Carbon Depreciation	133107359	4032000	106	SG	ID
2017	12	565131	44,602.16	Amortize WY Deferred Carbon Decomm	133153677	4032000	114	SG	WY
2017	12	565131	96,515.65	Amortize WY Deferred Carbon Depreciation	133153677	4032000	114	SG	WY
2017	12	565131	287,053.43	Amortize UT Deferred Carbon Depreciation	133153677	4032000	109	SG	UT
2017	12	565131	39,886.55	Amortize ID Deferred Carbon Depreciation	133153677	4032000	106	SG	ID
			<u>5,616,693.48</u>						

Ref 8.11.1

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>OREGON</u> <u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Rate Base:							
Net Prepaid Balance	182M	1	110,802	CA	Situs	-	8.12.1
Net Prepaid Balance	182M	1	1,229,200	OR	Situs	1,229,200	8.12.1
Net Prepaid Balance	182M	1	(280,912)	UT	Situs	-	8.12.1
Net Prepaid Balance	182M	1	(506,699,773)	SO	27.107%	(137,350,428)	8.12.1
Net Prepaid Balance	2283	1	246,262,775	SO	27.107%	66,754,120	8.12.1
			<u>(259,377,907)</u>			<u>(69,367,108)</u>	
Adjustment to Tax:							
ADIT Balances	190	1	(95,258,643)	SO	27.107%	(25,821,633)	8.12.1
ADIT Balances	283	1	192,937,738	SO	27.107%	52,299,374	8.12.1
ADIT Balances	283	1	(466,493)	OR	Situs	(466,493)	8.12.1
ADIT Balances	283	1	(42,051)	CA	Situs	-	8.12.1
ADIT Balances	283	1	106,610	UT	Situs	-	8.12.1
			<u>97,277,161</u>			<u>26,011,248</u>	

Description of Adjustment:

This adjustment removes the Company's net prepaid asset associated with its pension and other postretirement welfare plans, net of associated accumulated deferred income taxes in unadjusted results. Per Order No. 15-226 in Docket UM 1633, the net pension and post retirement prepaid is not to be included in rate base for Oregon.

PacifiCorp
 Results of Operations - Dec 2017
 Prepaid Pension Asset

FERC Pension Account	Factor	Dec 2017 13 Mo Avg Allocation	Ref
182M	CA	(110,802)	8.12
182M	OR	(1,229,200)	8.12
182M	UT	280,912	8.12
182M	SO	506,699,773	8.12
2283	SO	(246,262,775)	8.12
		<u>259,377,907</u>	8.12

FERC Tax Account	Factor	Dec 2017 13 Mo Avg Allocation	Ref
190	SO	95,258,643	8.12
283	SO	(192,937,738)	8.12
283	OR	466,493	8.12
283	CA	42,051	8.12
283	UT	(106,610)	8.12
		<u>(97,277,161)</u>	8.12

9. ALLOCATION FACTORS

Oregon Results of Operations
December 2017
13 Month Average Factors

OREGON RESULTS OF OPERATIONS
HISTORICAL DECEMBER 2017
13 MONTH AVERAGE FACTORS

2017 PROTOCOL
FACTOR

DESCRIPTION	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	NON-UTILITY	Page Ref.
Situs										Situs
System Generation	1.5264%	25.7728%	8.0834%	43.5042%	5.9786%	15.1009%	0.0337%			Pg 9.18
System Generation (Pac. Power Costs on SG)	1.5264%	25.7728%	8.0834%	43.5042%	5.9786%	15.1009%	0.0337%			Pg 9.18
System Generation (R.M.P. Costs on SG)	1.5264%	25.7728%	8.0834%	43.5042%	5.9786%	15.1009%	0.0337%			Pg 9.18
DGP	3.1839%	53.7594%	16.8610%	0.0000%	0.0000%	26.1957%	0.0000%			Pg 9.18
Divisional Generation - Pac. Power	0.0000%	0.0000%	0.0000%	0.0000%	11.4843%	4.8837%	0.0648%			Pg 9.18
System Capacity	1.5315%	26.0465%	8.2325%	43.8053%	5.8160%	14.5281%	0.0343%			Pg 9.18
System Energy	1.4932%	24.9520%	7.6361%	42.6008%	6.4864%	16.8194%	0.0321%			Pg 9.18
System Energy (Pac. Power Costs on SE)	1.4932%	24.9520%	7.6361%	42.6008%	6.4864%	16.8194%	0.0321%			Pg 9.18
System Energy (R.M.P. Costs on SE)	1.4932%	24.9520%	7.6361%	42.6008%	6.4864%	16.8194%	0.0321%			Pg 9.18
Divisional Energy - Pac. Power	3.1124%	52.0094%	15.9165%	0.0000%	0.0000%	28.9616%	0.0000%			Pg 9.18
Divisional Energy - R.M.P.	0.0000%	0.0000%	0.0000%	0.0000%	12.4296%	5.6221%	0.0617%			Pg 9.18
System Overhead	2.1649%	27.1069%	7.8928%	43.0491%	5.7761%	13.9860%	0.0242%			Pg 9.7
System Overhead (Pac. Power Costs on SO)	2.1649%	27.1069%	7.8928%	43.0491%	5.7761%	13.9860%	0.0242%			Pg 9.7
System Overhead (R.M.P. Costs on SO)	2.1649%	27.1069%	7.8928%	43.0491%	5.7761%	13.9860%	0.0242%			Pg 9.7
Divisional Overhead - Pac. Power	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%			Not Used
Divisional Overhead - R.M.P.	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%			Not Used
GPS	2.1649%	27.1069%	7.8928%	43.0491%	5.7761%	13.9860%	0.0242%			Pg 9.7
System Generation (Wind Plant on SG)	1.5264%	25.7728%	8.0834%	43.5042%	5.9786%	15.1009%	0.0337%			Not Used
System Net Other Production Plant (Wind Plant on SNPPO)	1.5264%	25.7728%	8.0834%	43.5042%	5.9786%	15.1009%	0.0337%			Not Used
System Net Plant	1.9629%	25.9506%	7.6818%	44.4651%	5.7918%	14.1121%	0.0351%	0.0105%		Not Used
Mid-Columbia	1.0162%	45.9039%	10.0621%	28.9621%	3.9601%	10.0552%	0.0224%			Pg 9.19
Division Net Plant Distribution	3.2678%	25.9190%	6.5055%	48.4739%	4.9918%	10.8420%	0.0000%			Pg 9.6
Divisional Generation - Huntington	0.0000%	0.0000%	0.0000%	0.0000%	11.4843%	4.8837%	0.0648%			Pg 9.18
Divisional Energy - Huntington	0.0000%	0.0000%	0.0000%	0.0000%	12.4296%	5.6221%	0.0617%			Pg 9.18
Division Net Plant General-Mine - Pac. Power	1.4932%	24.9520%	7.6361%	42.6008%	6.4864%	16.8194%	0.0321%			Not Used
Division Net Plant General-Mine - R.M.P.	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%			Not Used
Division Net Plant Intangible - Pac. Power	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%			Not Used
Division Net Plant Intangible - R.M.P.	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%			Not Used
Division Net Plant Steam - Pac. Power	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%			Not Used
Division Net Plant Steam - R.M.P.	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%			Not Used
Division Net Plant Hydro - Pac. Power	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%			Not Used
Division Net Plant Hydro - R.M.P.	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%			Not Used
System Net Hydro Plant-Pac. Power	1.5221%	25.7009%	8.0608%	43.3828%	5.9619%	15.0588%	0.0336%	0.2791%	0.0000%	Pg 9.4
System Net Hydro Plant-R.M.P.	1.5221%	25.7009%	8.0608%	43.3828%	5.9619%	15.0588%	0.0336%	0.2791%	0.0000%	Pg 9.4
Customer - System	2.4572%	31.4916%	7.0708%	47.2235%	4.1314%	7.6255%	0.0000%	0.0000%	0.0000%	Pg 9.10
Customer - Pac. Power	0.0000%	69.4502%	15.5937%	0.0000%	0.0000%	14.9561%	0.0000%	0.0000%	0.0000%	Pg 9.10
Customer - R.M.P.	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	Not Used
Washington Business Tax	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	Not Used
Operating Revenue - Idaho	0.0000%	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	Situs
Operating Revenue - Wyoming	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	Not Used
Excise Tax - superfund	3.0572%	29.4669%	7.6787%	38.1990%	6.8759%	13.2774%	0.7107%	1.2851%	-0.5507%	Pg 9.11
Interest	1.9629%	25.9506%	7.6818%	44.4651%	5.7918%	14.1121%	0.0251%	0.0105%	0.0000%	Pg 9.7
CIAC	3.2678%	25.9190%	6.5055%	48.4739%	4.9918%	10.8420%	0.0000%			Pg 9.10
Idaho State Income Tax	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%	0.0000%			Pg 9.11
Blank	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	Not Used
Bad Debt Expense	4.2381%	40.7372%	13.2746%	31.3104%	3.9503%	6.4894%	0.0000%	0.0000%	0.0000%	Not Used
Blank	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	Not Used
Blank	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	Not Used
Accumulated Investment Tax Credit 1984	3.2870%	70.9760%	14.1800%						0.6110%	Fixed
ITC84	5.4200%	67.6900%	13.3600%						1.9200%	Fixed
Accumulated Investment Tax Credit 1985	4.7890%	64.6080%	13.1260%						1.9770%	Fixed
ITC86	4.2700%	61.2000%	14.9600%						2.8600%	Fixed
ITC88	4.8806%	56.3558%	15.2688%						2.8172%	Fixed
ITC89										

OREGON RESULTS OF OPERATIONS
HISTORICAL DECEMBER 2017
13 MONTH AVERAGE FACTORS

2017 PROTOCOL
FACTORS

DESCRIPTION	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	NON-UTILITY	Page Ref.
Accumulated Investment Tax Credit 1990	1.5047%	15.9356%	3.9132%	46.9355%	13.9815%	17.3435%	0.0000%	100.0000%	0.3860%	Fixed
Other Electric	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	Situs
Non-Utility	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	Situs
System Net Steam Plant	1.5220%	25.6894%	8.0603%	43.5820%	5.9908%	15.1018%	0.0336%	0.0000%	0.0000%	Pg 9.3
System Net Transmission Plant	1.5264%	25.7728%	8.0834%	43.5042%	5.9786%	15.1009%	0.0337%	0.0000%	0.0000%	Pg 9.5
System Net Production Plant	1.5237%	25.7283%	8.0691%	43.5408%	5.9837%	15.0978%	0.0337%	0.0230%	0.0000%	Pg 9.5
System Net Hydro Plant	1.5221%	25.7009%	8.0608%	43.3828%	5.9619%	15.0588%	0.0336%	0.2791%	0.0000%	Pg 9.4
System Net Nuclear Plant	1.5264%	25.7728%	8.0834%	43.5042%	5.9786%	15.1009%	0.0337%	0.0000%	0.0000%	Pg 9.4
System Net Other Production Plant	1.5264%	25.7747%	8.0832%	43.5031%	5.9784%	15.1005%	0.0337%	0.0000%	0.0000%	Pg 9.4
System Net General Plant	2.4184%	28.9842%	7.0222%	40.2213%	6.4584%	14.8837%	0.0139%	0.0000%	0.0000%	Pg 9.6
System Net Intangible Plant	1.9081%	27.4852%	8.4149%	41.1960%	6.4747%	14.2207%	0.0276%	0.0000%	0.0000%	Pg 9.7
Trojan Plant Allocator	1.5214%	25.6482%	8.0154%	43.3669%	6.0527%	15.3620%	0.0335%	0.0000%	0.0000%	Pg 9.12
Trojan Decommissioning Allocator	1.5205%	25.6261%	8.0034%	43.3427%	6.0658%	15.4081%	0.0334%	0.0000%	0.0000%	Pg 9.12
Income Before Taxes	3.0653%	29.4120%	7.5279%	38.2607%	6.8301%	13.3090%	0.7249%	1.2275%	-0.3574%	Pg 9.8
DIT Expense	1.9142%	27.3980%	6.1171%	44.0124%	5.6210%	14.1627%	0.2578%	0.0000%	1.6005%	Pg 9.8
DIT Balance	2.1620%	26.0668%	6.1171%	44.0124%	5.6210%	14.1627%	0.2578%	0.0000%	1.6005%	Pg 9.9
Tax Depreciation	2.1174%	26.1344%	7.0063%	44.6946%	5.7102%	13.7226%	0.0220%	0.0000%	0.5926%	Pg 9.13
TAXDEPR	2.1174%	26.1344%	7.0063%	44.6946%	5.7102%	13.7226%	0.0220%	0.0000%	0.5926%	Pg 9.13
Blank	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	Not Used
DONOTUSE	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	Not Used
Blank	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	Not Used
DONOTUSE	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	Not Used
Blank	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	Not Used
DONOTUSE	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	Not Used
SCHMAT Depreciation Expense	2.3114%	27.7415%	8.2994%	41.3276%	5.6564%	14.6380%	0.0256%	0.0000%	0.0000%	Pg 9.13
SCHMAT	2.3114%	27.7415%	8.2994%	41.3276%	5.6564%	14.6380%	0.0256%	0.0000%	0.0000%	Pg 9.13
SCHMDT Amortization Expense	1.8957%	26.3807%	7.7616%	35.0177%	5.5211%	13.6011%	0.0262%	9.7965%	0.0000%	Pg 9.13
SCHMDT	1.8957%	26.3807%	7.7616%	35.0177%	5.5211%	13.6011%	0.0262%	9.7965%	0.0000%	Pg 9.13
System Generation Cholla Transaction	1.5289%	25.7815%	8.0861%	43.5188%	5.9806%	15.1060%	0.0000%	0.0000%	0.0000%	Pg 9.18
SGCT	1.5289%	25.7815%	8.0861%	43.5188%	5.9806%	15.1060%	0.0000%	0.0000%	0.0000%	Pg 9.18
TOTAL	109,818,042	1,854,246,283	581,593,997	3,129,938,256	430,133,241	1,086,446,470	2,426,013	0	0	
S	0	0	0	0	0	0	0	0	0	
DGP	0	0	0	0	0	0	0	0	0	
DGU	0	0	0	0	0	0	0	0	0	
SG	7,194,572,302	109,818,042	581,593,997	3,129,938,256	430,133,241	1,086,446,470	2,426,013	0	0	
SSGCH	0	0	0	0	0	0	0	0	0	
TOTAL	7,194,572,302	109,818,042	581,593,997	3,129,938,256	430,133,241	1,086,446,470	2,426,013	0	0	
LESS ACCUMULATED DEPRECIATION	121,464,964.45	0	0	902,509.95	124,786.64	1,873,291	0	0	0	
DGP	(742,532,663)	(11,334,028)	(60,021,673)	(323,032,599)	(44,392,807)	(112,129,249)	(250,382)	0	0	
DCU	(745,392,986)	(11,376,329)	(63,245,239)	(324,238,240)	(44,558,593)	(112,547,744)	(251,317)	0	0	
SG	(1,236,783,296)	(18,878,278)	(89,973,787)	(538,652,189)	(73,942,075)	(188,765,632)	(417,044)	0	0	
SSGCH	(222,109,836)	(3,990,287)	(17,963,963)	(96,627,019)	(13,279,014)	(33,540,634)	(74,896)	0	0	
TOTAL	(2,934,568,128)	(44,978,920)	(238,195,111)	(1,272,924,534)	(174,924,893)	(443,109,960)	(963,639)	0	0	
TOTAL NET STEAM PLANT	4,259,989,017	1,094,790,055	343,368,886	1,857,013,722	255,208,348	643,336,510	1,432,375	0	0	

13 MONTH AVERAGE FACTORS
CALCULATION OF INTERNAL FACTORS
HISTORICAL DECEMBER 2017

DESCRIPTION OF FACTOR

STEAM:
STEAM PRODUCTION PLANT

LESS ACCUMULATED DEPRECIATION

TOTAL NET STEAM PLANT

OREGON RESULTS OF OPERATIONS
 HISTORICAL DECEMBER 2017
 13 MONTH AVERAGE FACTORS
 DESCRIPTION
 SNPPS
 SYSTEM NET PLANT PRODUCTION STEAM

2017 PROTOCOL
 FACTOR

California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-JPL	OTHER	NON-UTILITY
1.5220%	25.6994%	8.0603%	43.5920%	5.9908%	15.1018%	0.0336%	0.0000%	0.0000%

NUCLEAR:
 NUCLEAR PRODUCTION PLANT

	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC
TOTAL							
DGP	0	0	0	0	0	0	0
DGU	0	0	0	0	0	0	0
SG	0	0	0	0	0	0	0
TOTAL	0	0	0	0	0	0	0

LESS ACCUMULATED DEPRECIATION

	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC
DGP	0	0	0	0	0	0	0
DGU	0	0	0	0	0	0	0
SG	0	0	0	0	0	0	0
TOTAL	0	0	0	0	0	0	0

TOTAL NUCLEAR PLANT
 SNPPN

SYSTEM NET PLANT PRODUCTION NUCLEAR

0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
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HYDRO:
 HYDRO PRODUCTION PLANT

	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	OTHER	NUTIL
TOTAL									
S	0	0	0	0	0	0	0	0	0
DGP	0	0	0	0	0	0	0	0	0
DGU	0	0	0	0	0	0	0	0	0
SG	0	0	0	0	0	0	0	0	0
TOTAL	0	0	0	0	0	0	0	0	0

LESS ACCUMULATED DEPRECIATION (incl hydro amortization)

	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	OTHER	NUTIL
S	1830269.293	0	0	0	0	0	0	1,830,269	0
DGP	(164,616,600)	(42,426,385)	(13,306,571)	(71,615,969)	(9,341,795)	(24,658,618)	(65,509)	0	0
DGU	(30,313,592)	(7,812,677)	(2,450,360)	(13,187,674)	(1,812,322)	(4,577,831)	(10,222)	0	0
SG	(188,893,329)	(48,683,193)	(15,268,949)	(82,176,456)	(11,293,138)	(28,524,627)	(63,695)	0	0
TOTAL	(381,993,251)	(68,932,258)	(31,025,881)	(166,979,199)	(22,947,185)	(57,960,975)	(128,425)	1,830,269	0
655,835,137	9,892,739	168,555,689	52,865,642	284,519,325	39,100,202	98,760,739	220,531	1,830,269	0
100.0000%	1.5221%	25.7009%	8.0605%	43.3528%	5.9619%	15.0588%	0.0336%	0.2791%	0.0000%

TOTAL NET HYDRO PRODUCTION PLANT
 SNPPH

SYSTEM NET PLANT PRODUCTION HYDRO

OTHER:
 OTHER PRODUCTION PLANT (EXCLUDES EXPERIMENTAL)

	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	OTHER	NUTIL
TOTAL									
S	74,986	0	0	0	0	0	0	0	0
DGP	0	0	0	0	0	0	0	0	0
DGU	0	0	0	0	0	0	0	0	0
SG	0	0	0	0	0	0	0	0	0
SSGCT	0	0	0	0	0	0	0	0	0
TOTAL	74,986	0	0	0	0	0	0	0	0

LESS ACCUMULATED DEPRECIATION

	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	OTHER	NUTIL
S	0	0	0	0	0	0	0	0	0
DGP	(620,371,212)	(160,041,975)	(50,185,409)	(270,148,310)	(37,125,259)	(63,772,354)	(209,392)	0	0
DGU	0	0	0	0	0	0	0	0	0
SG	(325,057,108)	(63,776,479)	(26,275,573)	(141,419,385)	(18,433,798)	(48,088,608)	(109,609)	0	0
SSGCT	(53,809,327)	(8,713,827)	(2,732,993)	(14,708,484)	(2,021,316)	(5,105,519)	(11,401)	0	0
TOTAL	(979,837,647)	(252,532,081)	(79,203,916)	(426,270,138)	(59,580,375)	(147,864,480)	(330,402)	0	0

TOTAL NET OTHER PRODUCTION PLANT

3,042,771,243	48,443,754	794,264,510	245,952,438	1,323,699,453	181,910,022	459,475,089	1,025,989	0	0
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OREGON RESULTS OF OPERATIONS
 HISTORICAL DECEMBER 2017
 13 MONTH AVERAGE FACTORS
 DESCRIPTION

2017 PROTOCOL
 FACTOR

	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	NON-UTILITY	Page Ref.
SNPPO	1.5264%	25.7747%	8.0832%	43.5031%	5.9784%	15.1005%	0.0337%	0.0000%	0.0000%	
SYSTEM NET PLANT PRODUCTION OTHER										

PRODUCTION:
 TOTAL PRODUCTION PLANT

	TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	OTHER	NUUTIL
S	74,398	0	74,666	0	0	0	0	0	0	0
DGP & DGU	0	0	0	0	0	0	0	0	0	0
SG	12,2564,934,595	187,059,476	3,158,445,636	990,611,873	5,331,406,372	732,671,035	1,850,607,634	4,132,370	0	0
SSGCH	0	0	0	0	0	0	0	0	0	0
SSGCT	12,255,009,591	187,059,476	3,158,520,821	990,611,873	5,331,406,372	732,671,035	1,850,607,634	4,132,370	0	0

LESS ACCUMULATED DEPRECIATION

S	13976765.74	0	0	0	9,025,509	1,247,697	1,873,291	0	1,830,269	0
DGP	0	0	0	0	0	0	0	0	0	0
DGU	0	0	0	0	0	0	0	0	0	0
SG-P	(4,310,395,949)	(65,793,862)	(1,110,910,567)	(348,424,907)	(1,875,199,381)	(257,700,159)	(650,908,606)	(1,453,466)	0	0
SSGCH	0	0	0	0	0	0	0	0	0	0
SSGCT	(4,296,414,183)	(65,793,862)	(1,110,910,567)	(348,424,907)	(1,866,173,872)	(256,452,463)	(649,035,315)	(1,453,466)	1,830,269	0

TOTAL NET PRODUCTION PLANT

SNPP	7,958,595,998	121,265,614	2,047,610,254	642,186,966	3,465,232,499	476,216,572	1,201,572,319	2,678,904	1,830,269	0
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SYSTEM NET PRODUCTION PLANT

	100.0000%	1.5237%	25.7283%	8.0691%	43.5408%	5.9837%	15.0678%	0.0337%	0.0270%	0.0000%
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TRANSMISSION:
 TRANSMISSION PLANT

	TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC
DGP	0	0	0	0	0	0	0	0
DGU	0	0	0	0	0	0	0	0
SG	6,122,581,239	93,455,157	1,577,963,639	494,910,977	2,663,577,543	366,043,400	924,585,976	2,064,537
	6,122,581,230	93,455,157	1,577,963,639	494,910,977	2,663,577,543	366,043,400	924,585,976	2,064,537

LESS ACCUMULATED DEPRECIATION

DGP	(347,411,013)	(5,302,886)	(66,537,717)	(28,662,522)	(151,136,243)	(20,770,244)	(62,462,252)	(117,147)
DGU	(415,326,266)	(6,338,576)	(107,041,929)	(33,572,526)	(180,685,075)	(24,890,732)	(62,718,392)	(140,049)
SG	(877,438,844)	(13,393,236)	(228,140,992)	(331,722,400)	(391,926,840)	(52,458,381)	(132,591,321)	(295,973)
	(1,640,176,124)	(25,035,700)	(422,720,638)	(132,561,669)	(713,545,718)	(98,059,357)	(247,661,955)	(553,069)

TOTAL NET TRANSMISSION PLANT

SNPT	4,482,403,106	68,419,457	1,155,243,001	362,339,289	1,950,031,825	267,984,043	676,864,021	1,511,469
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SYSTEM NET PLANT TRANSMISSION

	100.0000%	1.5264%	25.7726%	8.0834%	43.5042%	5.9786%	15.1009%	0.0337%
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DISTRIBUTION:
 DISTRIBUTION PLANT - PACIFIC POWER

	TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC
S	3,360,347,116	259,471,062	2,016,400,724	489,709,601	0	0	594,765,728	0
	(1,603,050,138)	(130,776,631)	(395,641,843)	(233,507,912)	0	0	(243,123,543)	0
	1,757,296,977	128,694,431	1,020,758,881	256,201,689	0	0	351,642,185	0

DNPDP
 DIVISION NET PLANT DISTRIBUTION PACIFIC POWER

	100.0000%	7.3234%	58.0865%	14.5795%	0.0000%	0.0000%	20.0104%	0.0000%
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DISTRIBUTION PLANT - ROCKY MOUNTAIN POWER

S	3,311,642,187	0	0	0	2,844,659,695	337,480,054	126,302,238	0
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LESS ACCUMULATED DEPRECIATION

S	(1,130,677,954)	0	0	0	(335,829,539)	(140,883,271)	(53,858,644)	0
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OREGON RESULTS OF OPERATIONS
HISTORICAL DECEMBER 2017
13. MONTH AVERAGE FACTORS
DESCRIPTION

2017 PROTOCOL
FACTOR

NON-UTILITY Page Ref.

	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL
DNPDU	0	0	0	1,909,030,056	196,590,783	75,343,394	0
DIVISION NET PLANT DISTRIBUTION R.M.P.	0.0000%	0.0000%	0.0000%	87.5315%	9.0139%	3.4546%	0.0000%
TOTAL NET DISTRIBUTION PLANT	128,634,262	1,020,766,842	25,620,689	1,909,030,056	196,590,783	429,985,579	0
DNPDU	0	0	0	0	0	0	0
DIVISION NET PLANT DISTRIBUTION	3.2678%	25.9190%	6.5055%	48.4739%	4.9918%	10.8420%	0.0000%
GENERAL:							
GENERAL PLANT							
S	614,948,717	18,239,197	46,834,164	223,197,010	41,992,021	89,039,685	0
DGP	0	0	0	0	0	0	0
DGU	0	0	0	0	0	0	0
SE	3,618,275	54,028	276,295	1,541,413	233,972	608,574	1,161
SG	292,483,765	4,464,476	23,642,549	127,242,605	17,486,375	44,167,734	98,628
SO	274,735,160	5,947,632	21,684,321	118,270,955	15,869,085	38,424,416	66,609
CN	19,228,542	472,485	1,359,616	9,080,385	794,407	1,466,272	0
DEU	0	0	0	0	0	0	0
SSGCT	0	0	0	0	0	0	0
SSGCH	0	0	0	0	0	0	0
Remove Capital Lease	(13,354,548)	(71,628)	(561,657)	(6,848,544)	(418,549)	(833,465)	(2,786)
TOTAL	1,191,629,912	29,106,240	83,235,288	470,483,825	75,957,912	172,873,116	163,610

LESS ACCUMULATED DEPRECIATION

S	(238,916,729)	(7,291,768)	(24,245,525)	(90,141,194)	(15,880,671)	(32,373,666)	0
DGP	(949,770)	(14,482)	(76,893)	(412,764)	(56,723)	(143,273)	(320)
DGU	(3,000,919)	(45,905)	(773,397)	(1,305,481)	(179,406)	(453,151)	(1,012)
SE	(1,615,390)	(24,121)	(123,353)	(688,168)	(104,453)	(271,709)	(518)
SG	(98,058,057)	(1,496,750)	(7,926,397)	(42,659,334)	(5,862,479)	(14,807,667)	(39,065)
SO	(110,873,752)	(2,400,282)	(8,751,053)	(47,730,129)	(6,404,222)	(15,505,786)	(26,881)
CN	(7,747,351)	(130,369)	(647,802)	(3,658,571)	(320,074)	(590,774)	0
SSGCT	(93,862)	(24,191)	(7,587)	(40,834)	(6,612)	(14,174)	(83)
SSGCH	(2,469,311)	(37,692)	(199,604)	(1,074,253)	(147,630)	(372,869)	(332)
TOTAL	(463,724,048)	(11,502,710)	(42,120,580)	(177,710,718)	(28,961,274)	(64,534,088)	(62,681)

TOTAL NET GENERAL PLANT

SNFG	727,905,866	17,603,530	51,114,708	292,773,107	46,996,637	108,539,036	100,949
SYSTEM NET GENERAL PLANT	100.0000%	2.4184%	28.9842%	40.2213%	6.4564%	14.8837%	0.0133%

MINING:

GENERAL MINING PLANT

SE	1,854,828	27,996	141,636	790,171	119,941	311,972	595
SE	0	0	0	0	0	0	0
TOTAL	1,854,828	27,996	141,636	790,171	119,941	311,972	595

LESS ACCUMULATED DEPRECIATION

SE	(15,378,414)	(472,475)	(2,021,245)	(27,973,417)	(4,356,116)	(1,110,748)	0
DGP	0	0	0	0	0	0	0
DGU	0	0	0	0	0	0	0
SE	16,649	249	1,271	7,092	1,077	2,890	5
CN	144,966,799	3,562,156	10,250,344	68,458,356	5,989,152	11,054,439	0
TOTAL	144,966,799	3,562,156	10,250,344	68,458,356	5,989,152	11,054,439	0

INTANGIBLE:

INTANGIBLE PLANT

SNPM	100.0000%	1.4532%	24.9520%	7.8381%	6.4664%	16.8194%	0.0321%
SYSTEM NET PLANT MINING							

OREGON RESULTS OF OPERATIONS
 HISTORICAL DECEMBER 2017
 13 MONTH AVERAGE FACTORS
 DESCRIPTION

2017 PROTOCOL
 FACTOR

	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-JPL	OTHER	NON-UTILITY	Page Ref.
SG	347,436,578	89,544,300	28,084,589	151,146,365	20,771,773	52,466,113	117,168			
SO	370,173,833	8,013,815	29,217,121	158,356,467	21,381,761	51,772,468	89,748			
SSGCT	0	0	0	0	0	0	0			
SSGCH	0	0	0	0	0	0	0			
	847,214,545	240,187,804	69,574,570	350,997,864	52,499,876	116,415,567	206,910			

LESS ACCUMULATED AMORTIZATION

S	22,187,981	(3)	0	23,204,665	(657,997)	(22,506)	0			
DGP	0	0	0	0	0	0	0			
DGU	(456,857)	(117,745)	(36,929)	(198,752)	(27,314)	(68,960)	(154)			
SE	(12,457)	(3,108)	(651)	(5,307)	(805)	(2,095)	(4)			
CN	(121,255,344)	(38,185,255)	(5,573,750)	(77,280,984)	(5,009,538)	(9,246,322)	0			
SG	(157,634,487)	(2,408,134)	(12,742,179)	(68,577,551)	(9,424,302)	(23,804,252)	(53,154)			
SO	(273,677,287)	(5,924,780)	(21,800,825)	(117,815,550)	(15,807,081)	(38,276,462)	(66,353)			
SSGCT	0	0	0	0	0	0	0			
SSGCH	(609,854)	(157,177)	(49,237)	(265,312)	(36,461)	(92,094)	(206)			
	(531,458,285)	(11,326,882)	(43,003,931)	(220,918,790)	(31,194,398)	(71,512,720)	(119,871)			

TOTAL NET INTANGIBLE PLANT

SNPI	315,756,260	6,025,988	26,570,639	130,079,074	21,305,481	44,902,847	87,039			
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SYSTEM NET INTANGIBLE PLANT

	100.0000%	1.9081%	8.4140%	41.1960%	6.7474%	14.2207%	0.0276%			
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GROSS PLANT:

	TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	OTHER	NON-UTILITY
PRODUCTION PLANT	12,255,009,581	187,059,476	3,158,520,821	990,811,873	5,331,406,372	732,671,035	1,850,607,634	4,132,370	0	0
TRANSMISSION PLANT	6,122,581,230	93,455,157	1,577,963,639	494,910,977	2,863,577,543	366,043,400	924,555,976	2,084,537	0	0
DISTRIBUTION PLANT	6,671,989,302	259,471,082	2,016,400,724	489,703,601	2,844,859,895	337,480,054	724,067,966	0	0	0
GENERAL PLANT	1,193,494,740	29,133,936	350,272,738	93,376,925	471,273,996	76,077,852	173,185,088	164,205	0	0
INTANGIBLE PLANT	847,214,545	17,351,951	240,187,804	69,574,570	350,997,864	52,499,876	116,415,567	206,910	0	0
	27,090,279,396	586,471,582	7,343,365,727	2,138,183,946	11,662,115,670	1,584,772,220	3,788,842,232	6,568,023	0	0

GROSS PLANT-SYSTEM FACTOR

	100.0000%	2.1649%	27.1069%	7.8428%	43.0491%	5.7761%	13.9860%	0.0242%	0.0000%	0.0000%
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ACCUMULATED DEPRECIATION AND AMORTIZATION

PRODUCTION PLANT	(4,296,414,185)	(65,765,862)	(1,110,910,567)	(348,424,907)	(1,866,173,872)	(256,452,463)	(649,035,315)	(1,463,460)	1,830,269	0
TRANSMISSION PLANT	(1,640,178,124)	(25,035,700)	(422,730,839)	(132,581,589)	(713,545,718)	(88,059,357)	(247,651,955)	(653,069)	0	0
DISTRIBUTION PLANT	(2,733,728,093)	(130,776,801)	(955,641,883)	(233,507,912)	(935,629,839)	(140,859,271)	(397,082,337)	0	0	0
GENERAL PLANT	(468,724,046)	(11,502,710)	(138,832,023)	(42,120,580)	(177,710,718)	(28,981,274)	(64,534,080)	(62,861)	0	0
INTANGIBLE PLANT	(531,458,285)	(11,326,882)	(153,391,892)	(43,003,931)	(220,918,790)	(31,194,398)	(71,512,720)	(119,871)	0	0
	(9,665,502,731)	(244,435,954)	(2,821,466,803)	(799,639,019)	(3,914,178,838)	(555,556,763)	(1,329,846,457)	(2,189,087)	1,830,269	0

NET PLANT

SNP	17,424,776,667	342,035,628	4,521,388,924	1,338,544,927	7,747,936,732	1,009,215,457	2,458,995,774	4,378,956	1,830,269	0
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SYSTEM NET PLANT FACTOR (SNP)

	100.0000%	1.9625%	25.8500%	7.6818%	44.4651%	5.7918%	14.1121%	0.0251%	0.0105%	0.0000%
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NON-UTILITY RELATED INTEREST PERCENTAGE

INT	0.0000%									
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INTEREST FACTOR SNP - NON-UTILITY

	100.0000%	1.9629%	25.9506%	7.6516%	44.4651%	5.7918%	14.1121%	0.0251%	0.0105%	0.0000%
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TOTAL GROSS PLANT (LESS SO FACTOR)

SO	26,440,265,401	572,396,570	7,167,127,304	2,086,879,584	11,382,290,633	1,527,226,507	3,697,951,376	3,697,831,376	641,042,042	0
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SYSTEM OVERHEAD FACTOR (SO)

	100.0000%	2.1645%	27.1069%	7.8528%	43.0491%	5.7761%	13.9860%	0.0242%	0.00024249	0
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OREGON RESULTS OF OPERATIONS
 HISTORICAL DECEMBER 2017
 13 MONTH AVERAGE FACTORS
 DESCRIPTION

2017 PROTOCOL
 FACTOR

Page Ref.

IBT	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	NON-UTILITY
INCOME BEFORE TAXES									
INCOME BEFORE STATE TAXES	924,705,124	272,481,877	71,005,312	353,227,906	63,581,933	122,776,672	6,571,406	11,883,088	(5,692,801)
Interest Synchronization	17,207,738	4,553,795	(93,044)	7,154,530	751,309	2,582,804	256,070	1,320,892	1,726,719
	28,872,099	277,035,662	70,906,269	360,382,436	64,333,242	125,359,476	6,827,566	11,562,194	(3,966,082)
INCOME BEFORE TAXES (FACTOR)	100.0000%	29.4120%	7.5279%	38.2607%	6.8301%	0	0.7249%	1.2275%	-0.3574%

See Calculation of EXCTAX

DESCRIPTION	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	OTHER	NON-UTILITY
DITEXC:									
Pacific Power	0	0	0	0	0	0	0	0	0
Production	0	0	0	0	0	0	0	0	0
Transmission	0	0	0	0	0	0	0	0	0
Distribution	0	0	0	0	0	0	0	0	0
General	0	0	0	0	0	0	0	0	0
Mining Plant	0	0	0	0	0	0	0	0	0
Non-Utility	0	0	0	0	0	0	0	0	0
TOTAL	(910,620)	(3,336,923)	(686,903)	(112,575)	47	(1,176,268)	19	0	3,387,251

DESCRIPTION	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	OTHER	NON-UTILITY
Total Pacific Power	(910,620)	(3,336,923)	(686,903)	(112,575)	47	(1,176,268)	19	0	3,387,251
Rocky Mountain Power									
Production	0	0	0	0	0	0	0	0	0
Transmission	0	0	0	0	0	0	0	0	0
Distribution	0	0	0	0	0	0	0	0	0
General	0	0	0	0	0	0	0	0	0
Mining Plant	0	0	0	0	0	0	0	0	0
Non-Utility	0	0	0	0	0	0	0	0	0
TOTAL	(492)	281	(1,486)	(10,185,954)	(1,590,923)	(593,284)	(48,517)	0	0

DESCRIPTION	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	OTHER	NON-UTILITY
Total Rocky Mountain Power	(492)	281	(1,486)	(10,185,954)	(1,590,923)	(593,284)	(48,517)	0	0
PC (Post Merger)									
Production	0	0	0	0	0	0	0	0	0
Hydro - P	0	0	0	0	0	0	0	0	0
Hydro - U	0	0	0	0	0	0	0	0	0
Transmission	0	0	0	0	0	0	0	0	0
Distribution	0	0	0	0	0	0	0	0	0
General	0	0	0	0	0	0	0	0	0
Mining Plant	0	0	0	0	0	0	0	0	0
Intangibles	0	0	0	0	0	0	0	0	0
Non-Utility	0	0	0	0	0	0	0	0	0
TOTAL	15,103,084	215,054,452	25,463,720	333,078,941	39,720,977	115,897,783	2,540,410	0	40,512,659

DESCRIPTION	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	OTHER	NON-UTILITY
Total PC (Post Merger)	15,103,084	215,054,452	25,463,720	333,078,941	39,720,977	115,897,783	2,540,410	0	40,512,659
Total Deferred Taxes	14,791,952	211,718,410	24,805,331	322,777,412	38,139,096	114,126,241	2,491,912	0	43,899,650

OREGON RESULTS OF OPERATIONS
 HISTORICAL DECEMBER 2017
 13 MONTH AVERAGE FACTORS
 DESCRIPTION

2017 PROTOCOL
 FACTOR

Page Ref.

Percentage of Total (DITEXP)

	TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-JPL	OTHER	NON-UTILITY
TOTAL:	0	0	0	0	0	0	0	0	0	0
Pacific Power Production	0	0	0	0	0	0	0	0	0	0
Transmission	0	0	0	0	0	0	0	0	0	0
Distribution	0	0	0	0	0	0	0	0	0	0
General	0	0	0	0	0	0	0	0	0	0
Mining Plant	0	0	0	0	0	0	0	0	0	0
Non-Utility Plant	0	0	0	0	0	0	0	0	0	0

Total Pacific Power

	67,712,877	4,158,955	36,760,379	11,464,193	1,780,290	(2,246)	13,920,924	(119)	0	(370,447)
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Total Rocky Mountain Power

	124,170,599	41,792	215,268	77,450	101,276,546	16,304,823	5,686,289	588,433	0	0
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Total PC (Post Merger)

	4,333,361,132	93,631,859	1,142,000,349	265,270,918	1,888,611,742	238,061,495	621,309,322	11,078,721	0	72,796,738
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Total Deferred Taxes

	4,525,244,603	97,653,605	1,179,575,965	276,812,560	1,991,688,578	254,364,061	640,896,634	11,867,095	0	72,426,241
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Percentage of Total (DITBAL)

	100.0000%	2.1620%	26.0666%	6.1171%	44.0124%	5.6210%	0	0.2576%	0.0000%	1.6105%
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BADDEBT

	TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	OTHER	NUTIL
Account 904 Balance	15,424,209	653,694	6,283,389	2,047,502	4,829,384	609,305	1,000,938	0	0	0

OREGON RESULTS OF OPERATIONS
HISTORICAL DECEMBER 2017
13 MONTH AVERAGE FACTORS
Bad Debts Expense Allocation Factor - BADDEBT

2017 PROTOCOL
FACTOR

California 4.2581% Oregon 40.7372% Washington 13.2746% Utah 31.3104% Idaho 3.9505% Wyoming 0.0000% FERC-UPL 0.0000% OTHER 0.0000% NON-UTILITY 0.0000% Page Ref.

Customer Factors	TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	NON-UTILITY
Total Electric Customers	1,921,076	47,205	604,978	135,836	907,199	79,367	146,482	0	0	0
CN										
Customer System factor - CN		2.4572%	31.4916%	7.0706%	47.2235%	4.1314%	7.8255%	0.0000%	0.0000%	0.0000%
Pacific Power Customers	871,098	0	604,478	135,836	0	0	130,282	0	0	0
CNP										
Customer Service Pacific Power factor - CNP		0.00%	69.45%	15.56%	0.00%	0.00%	14.96%	0.00%	0.00%	0.00%
Rocky Mountain Power Customers	1,002,775	0	0	0	907,199	79,367	16,209	0	0	0
CNU										
Customer Service R.M.P. factor - CNU		0.00%	0.00%	0.00%	90.47%	7.91%	1.62%	0.00%	0.00%	0.00%

CIAC	TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	OTHER	NON-UTILITY
TOTAL NET DISTRIBUTION PLANT	3,938,261,210	128,694,262	1,020,758,842	256,201,669	1,809,030,056	196,590,763	426,085,579	0	0	0
CIAC FACTOR: Same as (SNPD Factor)	100.00%	3.27%	25.92%	6.51%	48.47%	4.98%	10.84%	0.00%	0.00%	0.00%

IDSIT	Total Company	Idaho - PPL	Idaho - UPL	Idaho Total
Payroll	0	0	0	0
Property	0	0	0	0
Sales	0	0	0	0
Average	0.00%	0.00%	0.00%	0.00%

Idaho State Income Tax Allocation	Idaho - PPL Factor	Idaho - UPL Factor
	0.00%	0.00%

EXCTAX	TOTAL	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	OTHER	NON-UTILITY
Excise Tax (Superfund)	862,723,511	26,596,199	260,111,199	67,781,671	337,191,359	60,685,313	117,202,911	6,273,150	11,343,596	(4,861,568)
Total Taxable Income										
Less Other Electric Items:										

419 OTH	0	0	0	0	0	0	0	0	0	0
432 OTH	0	0	0	0	0	0	0	0	0	0
40910 OTH	0	0	0	0	0	0	0	0	0	0
SCHMDT OTH	0	0	0	0	0	0	0	0	0	0
SCHMDT (Steam) OTH										

OREGON RESULTS OF OPERATIONS
HISTORICAL DECEMBER 2017
13 MONTH AVERAGE FACTORS
DESCRIPTION

2017 PROTOCOL
FACTOR

Page Ref.

		California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	NON-UTILITY
Total Taxable Income Excluding Other		882,723,511	260,111,199	67,781,671	337,191,350	80,695,313	117,002,611	6,273,150	11,343,598	(4,861,584)
Excise Tax (Superfund) Factor - EXCTAX		100.0000%	3.0572%	7.6787%	38.1980%	6.5759%	13.2774%	0.7107%	1.2851%	-0.5507%
Trojan Allocators										
Promerger										
Dec 1991 Plant		16,918,376								
Dec 1992 Plant		17,094,202								
Average		17,006,589	259,589	1,374,706	7,398,574	1,016,752	2,568,151	5,735	0	0
Dec 1991 Reserve		(7,851,432)								
Dec 1992 Reserve		(8,434,030)								
Average		(8,142,731)	(124,291)	(658,207)	(3,542,427)	(486,820)	(1,229,627)	(2,746)	0	0
Postmerger										
Dec 1991 Plant		4,284,960								
Dec 1992 Plant		3,485,613								
Average		3,885,287	59,305	314,062	1,690,261	212,285	588,714	1,310	0	0
Dec 1991 Reserve		(128,394)								
Dec 1992 Reserve		(240,669)								
Average		(185,002)	(2,824)	(14,854)	(80,484)	(11,063)	(27,937)	(82)	0	0
Net Plant		12,564,143	191,779	1,015,606	5,465,925	751,157	1,897,301	4,237	0	0
Division Net Plant Nuclear Pacific Power		100.0000%	1.5264%	8.0834%	43.5042%	5.9786%	15.1009%	0.0337%	0.0000%	0.0009%
Division Net Plant Nuclear Rocky Mountain Power		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
System Net Nuclear Plant		100.0000%	1.5264%	8.0834%	43.5042%	5.9786%	15.1009%	0.0337%	0.0000%	0.0000%
Account 182.22										
Premerger										
(101) SG		17,094,202	260,128	1,381,788	7,436,689	1,021,990	2,561,381	5,764	0	0
		(8,434,030)	(12,787)	(681,754)	(3,669,154)	(504,235)	(1,273,619)	(2,844)	0	0
Postmerger										
(101) SG		3,465,613	5,204	281,755	1,516,387	208,390	526,360	1,175	0	0
		(240,609)	(3,673)	(19,449)	(104,675)	(14,365)	(36,334)	(81)	0	0
(107) SG		1,778,549	27,148	458,383	143,767	106,332	268,577	600	0	0
(120) SE		1,975,759	29,502	492,991	841,088	127,761	332,312	634	0	0
(228) SG		7,220,849	110,219	1,891,019	583,688	3,141,370	1,090,414	2,435	0	0
(228) SG		1,472,376	22,474	379,473	119,018	88,027	222,342	466	0	0
(228) SNMP		3,531,000	53,897	285,424	1,536,132	211,104	533,213	1,191	0	0
(228) SE		1,743,025	26,027	434,919	742,542	112,711	293,167	559	0	0
Total Acct 182.22		29,626,734	450,988	2,378,206	12,855,266	1,799,399	4,537,817	9,930	0	0
Revised Study										
(228) SE		112,680	1,720	9,108	49,020	6,737	17,016	38	0	0
		941,950	14,065	71,928	401,278	80,910	152,431	302	0	0
December 1993 Adj.		1,854,630	15,785	81,617	450,398	67,647	175,447	340	0	0
Adjusted Acct 182.22		30,681,364	466,773	2,459,242	13,305,665	1,867,046	4,713,264	10,270	0	0
TROJP		100.0000%	1.5214%	8.0154%	43.3669%	6.0527%	15.3620%	0.0335%	0.0000%	0.0000%

**OREGON RESULTS OF OPERATIONS
HISTORICAL DECEMBER 2017
13 MONTH AVERAGE FACTORS**

**2017 PROTOCOL
FACTOR**

Trojan Plant Allocator

Account 228.42

	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-UPL	OTHER	NON-UTILITY	Page Ref.
	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	OTHER	NON-UTILITY	
Plant - Promerger	110,219	1,881,019	593,688	3,141,370	431,704	1,080,414	2,435	0	0	
- Postmerger	22,474	379,473	119,018	640,545	86,027	222,342	486	0	0	
Storage Facility	26,027	434,819	133,089	742,542	112,711	293,167	559	0	0	
Transition Costs	53,887	910,039	285,424	1,536,132	211,104	532,213	1,191	0	0	
Total Acct 228.42	212,618	3,595,451	1,121,229	6,080,588	843,546	2,139,137	4,681	0	0	
Transition Costs	1,720	29,041	9,108	49,020	6,737	17,016	38	0	0	
Storage Facility	14,065	235,035	71,928	401,276	60,910	158,431	302	0	0	
December, 1993 Adj	15,785	294,078	81,037	450,206	67,647	175,447	340	0	0	
Adjusted Acct 228.42	228,403	3,849,527	1,202,265	6,510,887	911,183	2,314,544	5,022	0	0	
TROJID	1.5205%	25.6261%	8.0034%	43.3427%	6.0656%	15.4081%	0.0334%	0.0000%	0.0000%	

Trojan Decommissioning Allocator

	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	OTHER	NON-UTILITY
Amortization Expenses:									
Amortization of Limited Term Plant	818,642	11,175,757	3,264,127	14,088,376	2,310,975	5,675,175	10,698	4,483,442	0
Amortization of Other Electric Plant	0	0	0	0	0	0	0	0	0
Amortization of Plant Acquisitions	72,986	1,232,344	386,511	2,381,813	285,869	722,059	1,612	0	0
Amort of Prop. Losses, Unrecovered Plant, etc	0	(0)	0	0	0	0	0	124,293	0
Total Amortization Expense:	891,628	12,408,061	3,650,638	16,470,188	2,596,845	6,397,234	12,311	4,607,733	0
Schedule M Amortization Factor	1.8657%	26.3807%	7.7816%	35.0171%	5.5211%	13.6011%	0.0282%	8.7865%	0.0000%

SCHMD Depreciation Expense:

	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	OTHER	NON-UTILITY
Steam	3,698,076	62,457,934	19,589,214	105,427,832	14,488,469	36,595,513	81,717	0	0
Nuclear	0	0	0	0	0	0	0	0	0
Hydro	553,125	9,339,364	2,928,189	15,764,898	2,166,471	5,472,153	12,219	0	0
Other	1,942,054	32,791,031	10,284,547	55,350,739	7,606,801	19,213,036	42,902	0	0
Transmission	1,625,853	27,452,057	8,610,036	46,138,835	8,865,109	16,084,805	35,917	0	0
Distribution	7,504,029	50,784,331	13,613,865	51,072,740	6,627,878	19,346,361	0	0	0
General	860,512	11,301,091	3,049,159	15,241,752	2,324,031	5,717,768	6,466	0	0
Mining	0	0	0	0	0	0	0	0	0
Experimental	0	0	0	0	0	0	0	0	0
Postmerger Hydro Step 1 Adjustment	0	0	0	0	0	0	0	0	0
Total Depreciation Expense:	16,174,648	194,125,697	58,076,010	289,196,396	39,581,559	102,431,635	179,222	0	0
Schedule M Depreciation Factor	2.3114%	27.7415%	8.2894%	41.3276%	5.6564%	14.6380%	0.0256%	0.0000%	0.0000%

TAXDEPR

	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC	OTHER	NON-UTILITY
Production	0	0	0	0	0	0	0	0	0
Transmission	0	0	0	0	0	0	0	0	0
Distribution	0	0	0	0	0	0	0	0	0
General	0	0	0	0	0	0	0	0	0
Mining	0	0	0	0	0	0	0	0	0
Intangible	0	0	0	0	0	0	0	0	0
Non-Utility Plant	0	0	0	0	0	0	0	0	0
NUTIL	0	0	0	0	0	0	0	0	0

OREGON RESULTS OF OPERATIONS
 HISTORICAL DECEMBER 2017
 13 MONTH AVERAGE FACTORS
 DESCRIPTION

2017 PROTOCOL
 FACTOR

DESCRIPTION	California	Oregon	Washington	Utah	Idaho	Wyoming	FERC-JPL	OTHER	NON-UTILITY	Page Ref.
Total	859,465,675	224,616,520	60,216,415	384,134,605	49,076,845	117,941,000	188,745	0	5,082,801	
	100.0000%	26.1344%	7.0063%	44.6946%	5.7102%	13.7226%	0.0220%	0.0000%	0.5928%	

Tax Depreciation Factor

			HISTORICAL LOADS (CP)								
			Non-FERC					FERC			
Month	Day	Time	CA	OR	WA	UT	ID	WY	UT	Total	
Jan-17	3	18	148	2,626	816	3,547	473	1,253	3	8,864	
Feb-17	1	19	126	2,291	761	3,319	437	1,212	3	8,149	
Mar-17	1	8	145	2,227	623	3,023	443	1,262	3	7,726	
Apr-17	11	9	118	1,940	553	2,877	402	1,122	2	7,014	
May-17	30	17	115	1,677	686	3,775	647	1,194	2	8,097	
Jun-17	20	16	127	2,106	675	4,798	626	1,248	4	9,584	
Jul-17	6	17	142	2,314	812	4,967	675	1,295	4	10,210	
Aug-17	1	17	152	2,548	787	4,946	593	1,306	3	10,334	
Sep-17	5	17	134	2,223	717	4,627	533	1,216	4	9,454	
Oct-17	31	8	109	1,983	638	2,998	382	1,180	2	7,293	
Nov-17	7	18	112	2,056	666	3,254	384	1,168	2	7,643	
Dec-17	12	18	127	2,340	728	3,500	428	1,211	3	8,336	
			1,554	26,331	8,463	45,631	6,022	14,666	35	102,703	

- (less)

			Adjustments for Curtailments, Buy-Throughs and Load No Longer Served (Reductions to Load)								
			Non-FERC					FERC			
Month	Day	Time	CA	OR	WA	UT	ID	WY	UT	Total	
Jan-17	3	18	-	-	-	-	-	-	-	-	
Feb-17	1	19	-	-	-	-	-	-	-	-	
Mar-17	1	8	-	-	-	-	-	-	-	-	
Apr-17	11	9	-	-	-	-	-	-	-	-	
May-17	30	17	-	-	-	-	-	-	-	-	
Jun-17	20	16	-	-	-	(219)	-	-	-	(219)	
Jul-17	6	17	-	-	-	(106)	-	-	-	(106)	
Aug-17	1	17	-	-	-	(117)	(55)	-	-	(172)	
Sep-17	5	17	-	-	-	-	-	-	-	-	
Oct-17	31	8	-	-	-	-	-	-	-	-	
Nov-17	7	18	-	-	-	-	-	-	-	-	
Dec-17	12	18	-	-	-	(105)	-	-	-	(105)	
			-	-	-	(547)	(55)	-	-	(602)	

= equals

			COINCIDENTAL PEAK SERVED FROM COMPANY RESOURCES								
			Non-FERC					FERC			
Month	Day	Time	CA	OR	WA	UT	ID	WY	UT	Total	
Jan-17	3	18	148	2,626	816	3,547	473	1,253	3	8,864	
Feb-17	1	19	126	2,291	761	3,319	437	1,212	3	8,149	
Mar-17	1	8	145	2,227	623	3,023	443	1,262	3	7,726	
Apr-17	11	9	118	1,940	553	2,877	402	1,122	2	7,014	
May-17	30	17	115	1,677	686	3,775	647	1,194	2	8,097	
Jun-17	20	16	127	2,106	675	4,580	626	1,248	4	9,365	
Jul-17	6	17	142	2,314	812	4,861	675	1,295	4	10,104	
Aug-17	1	17	152	2,548	787	4,829	538	1,306	3	10,163	
Sep-17	5	17	134	2,223	717	4,627	533	1,216	4	9,454	
Oct-17	31	8	109	1,983	638	2,998	382	1,180	2	7,293	
Nov-17	7	18	112	2,056	666	3,254	384	1,168	2	7,643	
Dec-17	12	18	127	2,340	728	3,394	428	1,211	3	8,230	
			1,529	25,938	8,141	42,949	5,643	14,666	35	102,101	

+ plus

			Adjustments for Ancillary Services Contracts including Reserves and Direct Access (Additions to Load)								
			Non-FERC					FERC			
Month	Day	Time	CA	OR	WA	UT	ID	WY	UT	Total	
Jan-17	3	18	-	40	-	-	-	-	-	40	
Feb-17	1	19	-	40	-	-	-	-	-	40	
Mar-17	1	8	-	44	-	-	-	-	-	44	
Apr-17	11	9	-	45	-	-	-	-	-	45	
May-17	30	17	-	46	-	-	-	-	-	46	
Jun-17	20	16	-	49	-	-	-	-	-	49	
Jul-17	6	17	-	51	-	-	-	-	-	51	
Aug-17	1	17	-	58	-	-	-	-	-	58	
Sep-17	5	17	-	54	-	-	-	-	-	54	
Oct-17	31	8	-	48	-	-	-	-	-	48	
Nov-17	7	18	-	47	-	-	-	-	-	47	
Dec-17	12	18	-	47	-	-	-	-	-	47	
			-	571	-	-	-	-	-	571	

= equals

LOADS FOR JURISDICTIONAL ALLOCATION (CP) - Prior to Temperature Adjustment

Month	Day	Time	Non-FERC						FERC		Total
			CA	OR	WA	UT	ID	WY	UT		
Jan-17	3	18	148	2,667	816	3,547	473	1,253	3	8,905	
Feb-17	1	19	126	2,332	761	3,319	437	1,212	3	8,189	
Mar-17	1	8	145	2,271	623	3,023	443	1,262	3	7,770	
Apr-17	11	9	118	1,984	553	2,877	402	1,122	2	7,058	
May-17	30	17	115	1,724	686	3,775	647	1,194	2	8,143	
Jun-17	20	16	127	2,156	675	4,580	626	1,248	4	9,414	
Jul-17	6	17	142	2,365	812	4,861	675	1,295	4	10,155	
Aug-17	1	17	152	2,606	787	4,829	538	1,306	3	10,221	
Sep-17	5	17	134	2,277	717	4,627	533	1,216	4	9,508	
Oct-17	31	8	109	2,030	638	2,998	382	1,180	2	7,341	
Nov-17	7	18	112	2,104	666	3,254	384	1,168	2	7,690	
Dec-17	12	18	127	2,387	728	3,394	428	1,211	3	8,277	
			1,554	26,902	8,463	45,085	5,967	14,666	35	102,672	

+ plus

Adjustment for Coincidental System Peaks Temperature Adjustment

Month	Day	Time	Non-FERC						FERC		Total
			CA	OR	WA	UT	ID	WY	UT		
Jan-17	3	18	(7)	(273)	(71)	5	(1)	(23)		(370)	
Feb-17	1	19	3	(38)	(40)	4	1	13		(57)	
Mar-17	1	8	1	55	18	57	9	18		158	
Apr-17	11	9	1	31	32	60	10	2		136	
May-17	30	17	(0)	(11)	(38)	36	30	(2)		15	
Jun-17	20	16	(2)	(82)	(37)	(335)	(20)	(2)		(478)	
Jul-17	6	17	0	(16)	1	(232)	2	(11)		(255)	
Aug-17	1	17	(1)	(200)	(56)	(129)	9	21		(357)	
Sep-17	5	17	(1)	(182)	(54)	(186)	(19)	(0)		(442)	
Oct-17	31	8	1	(11)	31	99	7	(3)		124	
Nov-17	7	18	1	72	70	43	10	35		231	
Dec-17	12	18	5	128	17	(20)	(5)	2		127	
			32	452	114	(599)	34	48	-	(1,168)	

= equals

NORMALIZED LOADS FOR JURISDICTIONAL ALLOCATION (CP)

Month	Day	Time	Non-FERC						FERC		Total
			CA	OR	WA	UT	ID	WY	UT		
Jan-17	3	18	141	2,394	744	3,551	472	1,230	3	8,534	
Feb-17	1	19	129	2,294	722	3,323	438	1,224	3	8,132	
Mar-17	1	8	147	2,326	641	3,080	452	1,279	3	7,927	
Apr-17	11	9	119	2,015	585	2,937	412	1,124	2	7,195	
May-17	30	17	114	1,713	648	3,811	677	1,192	2	8,158	
Jun-17	20	16	125	2,074	638	4,245	606	1,246	4	8,937	
Jul-17	6	17	142	2,350	814	4,629	677	1,284	4	9,900	
Aug-17	1	17	151	2,406	731	4,700	547	1,326	3	9,864	
Sep-17	5	17	134	2,095	663	4,441	514	1,216	4	9,066	
Oct-17	31	8	110	2,019	669	3,098	389	1,177	2	7,465	
Nov-17	7	18	113	2,176	736	3,297	394	1,203	2	7,922	
Dec-17	12	18	132	2,515	745	3,375	423	1,213	3	8,404	
			1,557	26,375	8,336	44,486	6,001	14,714	35	101,504	

OREGON RESULTS OF OPERATIONS
HISTORICAL DECEMBER 2017
ENERGY

		HISTORICAL LOADS (MWH)								
		Non-FERC					FERC			
Year	Month	CA	OR	WA	UT	ID	WY	UT	Total	
2017	1	86,141	1,544,004	506,308	2,251,100	314,435	881,472.13	1,919	5,585,381	
2017	2	70,208	1,215,373	397,396	1,887,051	244,870	786,600.93	1,505	4,603,004	
2017	3	70,620	1,217,071	361,286	1,977,266	268,042	838,270.10	1,484	4,734,039	
2017	4	64,966	1,078,474	310,496	1,887,121	270,733	768,357.05	1,377	4,381,525	
2017	5	72,562	1,083,219	331,279	1,974,342	339,340	783,319.90	1,311	4,585,371	
2017	6	73,003	1,118,950	349,647	2,287,642	432,612	805,312.20	1,611	5,068,776	
2017	7	87,153	1,263,887	414,293	2,697,042	484,042	882,580.68	1,856	5,830,853	
2017	8	83,453	1,285,598	398,658	2,552,884	384,840	868,768.19	1,733	5,575,934	
2017	9	66,905	1,094,516	354,999	2,074,483	294,357	798,232	1,485	4,684,976	
2017	10	60,978	1,102,513	352,976	1,915,770	270,886	808,615	1,392	4,513,129	
2017	11	67,484	1,183,408	381,410	1,903,910	256,857	814,012	1,487	4,608,568	
2017	12	81,756	1,408,496	451,107	2,154,175	293,158	880,076	1,778	5,270,547	
		885,228	14,595,508	4,609,855	25,562,784	3,854,171	9,915,617	18,939	59,442,102	

- (less)

		Adjustments for Curtailments, Buy-Throughs and Load No Longer Served (Reductions to Load)								
		Non-FERC					FERC			
Year	Month	CA	OR	WA	UT	ID	WY	UT	Total	
2017	1	-	-	-	(9,505)	-	-	-	(9,505)	
2017	2	-	-	-	-	-	-	-	-	
2017	3	-	-	-	-	-	-	-	-	
2017	4	-	-	-	-	-	-	-	-	
2017	5	-	-	-	-	-	-	-	-	
2017	6	-	-	-	(6,319)	-	-	-	(6,319)	
2017	7	-	-	-	(5,971)	-	-	-	(5,971)	
2017	8	-	-	-	(4,513)	-	-	-	(4,513)	
2017	9	-	-	-	(3,302)	-	-	-	(3,302)	
2017	10	-	-	-	-	-	-	-	-	
2017	11	-	-	-	-	-	-	-	-	
2017	12	-	-	-	(8,029)	-	-	-	(8,029)	
		-	-	-	(37,640)	-	-	-	(37,640)	

= equals

		LOADS SERVED FROM COMPANY RESOURCES (NPC)								
		Non-FERC					FERC			
Year	Month	CA	OR	WA	UT	ID	WY	UT	Total	
2017	1	86,141	1,544,004	506,308	2,241,596	314,435	881,472	1,919	5,575,876	
2017	2	70,208	1,215,373	397,396	1,887,051	244,870	786,601	1,505	4,603,004	
2017	3	70,620	1,217,071	361,286	1,977,266	268,042	838,270	1,484	4,734,039	
2017	4	64,966	1,078,474	310,496	1,887,121	270,733	768,357	1,377	4,381,525	
2017	5	72,562	1,083,219	331,279	1,974,342	339,340	783,320	1,311	4,585,371	
2017	6	73,003	1,118,950	349,647	2,281,323	432,612	805,312	1,611	5,062,457	
2017	7	87,153	1,263,887	414,293	2,691,070	484,042	882,581	1,856	5,824,882	
2017	8	83,453	1,285,598	398,658	2,548,370	384,840	868,768	1,733	5,571,420	
2017	9	66,905	1,094,516	354,999	2,071,181	294,357	798,232	1,485	4,681,673	
2017	10	60,978	1,102,513	352,976	1,915,770	270,886	808,615	1,392	4,513,129	
2017	11	67,484	1,183,408	381,410	1,903,910	256,857	814,012	1,487	4,608,568	
2017	12	81,756	1,408,496	451,107	2,146,146	293,158	880,076	1,778	5,262,517	
		885,228	14,595,508	4,609,855	25,525,144	3,854,171	9,915,617	18,939	59,404,462	

+ plus

		Adjustments for Ancillary Services Contracts including Reserves and Direct Access (Additions to Load)								
		Non-FERC					FERC			
Year	Month	CA	OR	WA	UT	ID	WY	UT	Total	
2017	1	-	27,881	-	611	410	-	-	28,903	
2017	2	-	26,992	-	652	583	-	-	28,226	
2017	3	-	31,224	-	187	410	-	-	31,821	
2017	4	-	30,172	-	308	205	-	-	30,686	
2017	5	-	33,232	-	398	410	-	-	34,040	
2017	6	-	33,026	-	378	205	-	-	33,609	
2017	7	-	35,848	-	693	687	-	-	37,229	
2017	8	-	38,534	-	309	877	-	-	39,720	
2017	9	-	35,913	-	510	1,578	-	-	38,001	
2017	10	-	34,278	-	99	307	-	-	34,684	
2017	11	-	32,408	-	31	410	-	-	32,849	
2017	12	-	33,222	-	277	307	-	-	33,806	
		-	392,730	-	4,454	6,390	-	-	403,574	

= equals

NORMALIZED LOADS SERVED FROM COMPANY RESOURCES (NPC) - Prior to Temperature Adjustment										
Year	Month	Non-FERC						FERC		Total
		CA	OR	WA	UT	ID	WY	UT		
2017	1	86,141	1,571,885	506,308	2,242,207	314,845	881,472	1,919	5,604,778	
2017	2	70,208	1,242,364	397,396	1,887,704	245,452	786,601	1,505	4,631,230	
2017	3	70,620	1,248,296	381,286	1,977,453	268,452	838,270	1,484	4,765,860	
2017	4	64,966	1,108,647	310,496	1,887,429	270,938	768,357	1,377	4,412,211	
2017	5	72,562	1,116,451	331,279	1,974,740	339,750	783,320	1,311	4,619,411	
2017	6	73,003	1,151,976	349,647	2,281,701	432,817	805,312	1,611	5,096,067	
2017	7	87,153	1,299,735	414,293	2,691,764	484,729	882,581	1,856	5,862,111	
2017	8	83,453	1,324,132	398,658	2,548,679	385,717	868,768	1,733	5,611,140	
2017	9	66,905	1,130,429	354,999	2,071,690	295,935	798,232	1,485	4,719,674	
2017	10	60,978	1,136,790	352,976	1,915,869	271,193	808,615	1,392	4,547,813	
2017	11	67,484	1,215,816	381,410	1,903,941	257,267	814,012	1,487	4,641,417	
2017	12	81,756	1,441,718	451,107	2,146,422	293,466	880,076	1,778	5,296,323	
		885,228	14,988,238	4,609,855	25,529,599	3,860,561	9,915,617	18,939	59,808,036	

+ plus

Temperature Adjustment for Energy										
Year	Month	Non-FERC						FERC		Total
		CA	OR	WA	UT	ID	WY	UT		
2017	1	(5,171)	(130,301)	(46,711)	(28,208)	(10,245)	(10,125)		(230,761)	
2017	2	1,132	(5,992)	(24,226)	30,488	3,580	9,024		14,006	
2017	3	1,421	20,693	11,789	15,878	4,826	11,692		66,300	
2017	4	795	8,415	8,136	4,916	(203)	1,476		23,536	
2017	5	55	(14,519)	(7,357)	(20,406)	904	1,087		(40,235)	
2017	6	(602)	(35,003)	(13,762)	(135,493)	(8,820)	(916)		(194,597)	
2017	7	(436)	(20,637)	(26,203)	(167,514)	(26,996)	(7,893)		(249,680)	
2017	8	(508)	(58,312)	(28,170)	(103,682)	(5,453)	6,341		(189,784)	
2017	9	(264)	(30,422)	(11,731)	(53,572)	(8,562)	(5,370)		(109,920)	
2017	10	188	4,367	4,256	19,303	234	(1,012)		27,335	
2017	11	929	23,700	19,893	34,869	5,890	8,901		94,182	
2017	12	(1,519)	(24,243)	10,846	15,632	582	(2,440)		(1,141)	
		(3,981)	(262,253)	(103,239)	(387,788)	(44,264)	10,764	-	(790,759)	

= equals

NORMALIZED LOADS FOR JURISDICTIONAL ALLOCATION (MWH)										
Year	Month	Non-FERC						FERC		Total
		CA	OR	WA	UT	ID	WY	UT		
2017	1	80,969	1,441,584	459,598	2,214,000	304,600	871,347	1,919	5,374,017	
2017	2	71,339	1,236,372	373,170	1,918,191	249,032	795,625	1,505	4,645,236	
2017	3	72,041	1,268,989	373,075	1,993,331	273,278	849,962	1,484	4,832,160	
2017	4	65,761	1,117,062	318,632	1,892,346	270,735	769,833	1,377	4,435,747	
2017	5	72,617	1,101,932	323,922	1,954,334	340,654	784,406	1,311	4,579,176	
2017	6	72,401	1,116,973	335,884	2,146,209	423,997	804,396	1,611	4,901,470	
2017	7	86,717	1,279,098	388,090	2,524,250	457,733	874,687	1,856	5,612,431	
2017	8	82,945	1,265,820	370,488	2,444,997	380,264	875,109	1,733	5,421,356	
2017	9	66,641	1,100,007	343,268	2,018,119	287,373	792,862	1,485	4,609,754	
2017	10	61,166	1,141,158	357,232	1,935,172	271,427	807,603	1,392	4,575,148	
2017	11	68,413	1,239,517	401,302	1,938,810	263,157	822,913	1,487	4,735,599	
2017	12	80,237	1,417,475	461,953	2,162,054	294,048	877,637	1,778	5,295,182	
		881,248	14,725,985	4,506,616	25,141,811	3,816,297	9,926,381	18,939	59,017,277	

OREGON RESULTS OF OPERATIONS
HISTORICAL DECEMBER 2017

	CALIFORNIA	OREGON	WASHINGTON	UTAH	IDAHO	WYOMING	FERC	Ref Page 9.17
Subtotal	881,248	14,725,985	4,506,616	25,141,811	3,816,297	9,926,381	18,939	
System Energy Factor	1.4932%	24.9520%	7.6361%	42.6008%	6.4664%	16.8194%	0.0321%	100.00%
Divisional Energy - Pacific	3.1124%	52.0094%	15.9165%	0.0000%	0.0000%	28.9616%	0.0000%	100.00%
Divisional Energy - Utah	0.0000%	0.0000%	0.0000%	81.8866%	12.4296%	5.6221%	0.0617%	100.00%
System Generation Factor	1.5264%	25.7728%	8.0834%	43.5042%	5.9786%	15.1009%	0.0337%	100.00%
Divisional Generation - Pacific	3.1839%	53.7594%	16.8610%	0.0000%	0.0000%	26.1957%	0.0000%	100.00%
Divisional Generation - Utah	0.0000%	0.0000%	0.0000%	83.5673%	11.4843%	4.8837%	0.0648%	100.00%
System Capacity (kw)								
Accord	1,556.8	26,374.8	8,336.2	44,357.5	5,889.3	14,711.2	34.7	99,055.6 Ref Page 9.15
Modified Accord	1,556.8	26,374.8	8,336.2	44,357.5	5,889.3	14,711.2	34.7	99,055.6 Ref Page 9.15
Rolled-In	1,556.8	26,374.8	8,336.2	44,357.5	5,889.3	14,711.2	34.7	99,055.6 Ref Page 9.15
Rolled-In with Hydro Adj.	1,556.8	26,374.8	8,336.2	44,357.5	5,889.3	14,711.2	34.7	99,055.6 Ref Page 9.15
Rolled-In with Off-Sys Adj.	1,556.8	26,374.8	8,336.2	44,357.5	5,889.3	14,711.2	34.7	99,055.6 Ref Page 9.15
System Capacity Factor								
Accord	1.5375%	26.0465%	8.2325%	43.8053%	5.8160%	14.5281%	0.0343%	100.00%
Modified Accord	1.5375%	26.0465%	8.2325%	43.8053%	5.8160%	14.5281%	0.0343%	100.00%
Rolled-In	1.5375%	26.0465%	8.2325%	43.8053%	5.8160%	14.5281%	0.0343%	100.00%
Rolled-In with Hydro Adj.	1.5375%	26.0465%	8.2325%	43.8053%	5.8160%	14.5281%	0.0343%	100.00%
Rolled-In with Off-Sys Adj.	1.5375%	26.0465%	8.2325%	43.8053%	5.8160%	14.5281%	0.0343%	100.00%
System Energy (kwh)								
Accord	881,248	14,725,985	4,506,616	25,141,811	3,816,297	9,926,381	18,939	58,601,446
Modified Accord	881,248	14,725,985	4,506,616	25,141,811	3,816,297	9,926,381	18,939	58,601,446
Rolled-In	881,248	14,725,985	4,506,616	25,141,811	3,816,297	9,926,381	18,939	58,601,446
Rolled-In with Hydro Adj.	881,248	14,725,985	4,506,616	25,141,811	3,816,297	9,926,381	18,939	58,601,446
Rolled-In with Off-Sys Adj.	881,248	14,725,985	4,506,616	25,141,811	3,816,297	9,926,381	18,939	58,601,446
System Energy Factor								
Accord	1.4932%	24.9520%	7.6361%	42.6008%	6.4664%	16.8194%	0.0321%	100.00%
Modified Accord	1.4932%	24.9520%	7.6361%	42.6008%	6.4664%	16.8194%	0.0321%	100.00%
Rolled-In	1.4932%	24.9520%	7.6361%	42.6008%	6.4664%	16.8194%	0.0321%	100.00%
Rolled-In with Hydro Adj.	1.4932%	24.9520%	7.6361%	42.6008%	6.4664%	16.8194%	0.0321%	100.00%
Rolled-In with Off-Sys Adj.	1.4932%	24.9520%	7.6361%	42.6008%	6.4664%	16.8194%	0.0321%	100.00%
System Generation Factor								
Accord	1.5264%	25.7728%	8.0834%	43.5042%	5.9786%	15.1009%	0.0337%	100.00%
Modified Accord	1.5264%	25.7728%	8.0834%	43.5042%	5.9786%	15.1009%	0.0337%	100.00%
Rolled-In	1.5264%	25.7728%	8.0834%	43.5042%	5.9786%	15.1009%	0.0337%	100.00%
Rolled-In with Hydro Adj.	1.5264%	25.7728%	8.0834%	43.5042%	5.9786%	15.1009%	0.0337%	100.00%
Rolled-In with Off-Sys Adj.	1.5264%	25.7728%	8.0834%	43.5042%	5.9786%	15.1009%	0.0337%	100.00%

OREGON RESULTS OF OPERATIONS
 HISTORICAL DECEMBER 2017

OREGON RESULTS OF OPERATIONS - HISTORICAL DECEMBER 2017
 THIS SECTION OF THE FACTOR INPUT DEALS WITH THE MID COLUMBIA CONTRACTS

Contract	CALIFORNIA	OREGON	WASHINGTON	UTAH	IDAHO	WYOMING	FERC
Wells	2,840	47,957	15,041	80,951	11,125	28,099	63
Rocky Reach	-	-	-	-	-	-	-
Wanapum	-	-	-	-	-	-	-
Priority	-	-	-	-	-	-	-
Displacement	-	-	-	-	-	-	-
Surplus	-	80,347	13,063	-	-	-	-
Total	2,840	128,304	28,124	80,951	11,125	28,099	63
MC Factor	1.0162%	45.9039%	10.0621%	28.9621%	3.9801%	10.0532%	0.0224%

OREGON RESULTS OF OPERATIONS
HISTORICAL DECEMBER 2017
ANNUAL EMBEDDED COSTS
13 MONTH AVERAGE BALANCE

2017 PROTOCOL ECD CALCULATION

Company Owned Hydro - West

Account	Description	Amount	Mwh	\$/Mwh	Differential	Reference
535 - 545	Hydro Operation & Maintenance Expense	32,109,124				Page 2.7, West only
403HP	Hydro Depreciation Expense	27,865,152				Page 2.15, West only
404IP / 404HP	Hydro Relicensing Amortization	9,350,565				Page 2.16, West only
	Total West Hydro Operating Expense	69,324,841				
330 - 336	Hydro Electric Plant in Service	880,094,698				Page 2.23, West only
302 & 182M	Hydro Relicensing	175,524,525				Page 2.29, West only
108HP	Hydro Accumulated Depreciation Reserve	(310,222,227)				Page 2.36, West only
111IP	Hydro Relicensing Accumulated Reserve	(83,539,003)				Page 2.39, West only
154	Materials and Supplies	7,632				Page 2.32, West only
	West Hydro Net Rate Base	661,865,676				
	Pre-tax Return	10.69%				
	Rate Base Revenue Requirement	70,724,336				
	Annual Embedded Cost					
	West Hydro-Electric Resources	140,049,176	3,450,627	40.59	(23,396,405)	MWh from GRID

Mid C Contracts

Account	Description	Amount	Mwh	\$/Mwh	Differential	Reference
555	Annual Mid-C Contracts Costs	4,118,434	279,507	14.73	(9,120,951)	GRID
	Grant Reasonable Portion	(276,862)			(276,862)	GRID
		3,841,572			(9,397,813)	

Qualified Facilities

Account	Description	Amount	Mwh	\$/Mwh	Differential	Reference
555	Utah Annual Qualified Facilities Costs					
555	Oregon Annual Qualified Facilities Costs					
555	Idaho Annual Qualified Facilities Costs					
555	WYU Annual Qualified Facilities Costs					
555	WYP Annual Qualified Facilities Costs					
555	California Annual Qualified Facilities Costs					
555	Washington Annual Qualified Facilities Costs					
	Total Qualified Facilities Costs					GRID

All Other Generation Resources

(Excl. West Hydro, Mid C, and QF)

Account	Description	Amount	Mwh	\$/Mwh	Reference
500 - 514	Steam Operation & Maintenance Expense	1,132,837,573			Page 2.5
535 - 545	East Hydro Operation & Maintenance Expense	10,788,089			Page 2.7, East only
546 - 554	Other Generation Operation & Maintenance Expense	36,421,586			Page 2.8
555	Other Purchased Power Contracts	0			GRID less QF and Mid-C
40910	Production Tax Credit	0			Page 2.20
4118	SO2 Emission Allowances	(262)			Page 2.4
456	James River / Little Mountain Offset	0			James River Adj (Tab 5)
456	REC Revenues	119,596			Green Tag (Tab 3)
403SP	Steam Depreciation Expense	254,837,997			Page 2.15
403HP	East Hydro Depreciation Expense	7,097,481			Page 2.15, East only
403OP	Other Generation Depreciation Expense	9,299,980			Page 2.15
403MP	Mining Depreciation Expense	0			Page 2.15
404IP	East Hydro Relicensing Amortization	323,659			Page 2.16, East only
406	Amortization of Plant Acquisition Costs	0			Page 2.17
	Total All Other Operating Expenses	1,451,725,699			
310 - 316	Steam Electric Plant in Service	7,199,770,293			Page 2.21
330 - 336	East Hydro Electric Plant in Service	168,002,074			Page 2.23, East only
302 & 186M	East Hydro Relicensing	9,790,356			Page 2.29, East only
340 - 346	Other Electric Plant in Service	297,108,805			Page 2.24
399	Mining	141,710,928			Page 2.28
108SP	Steam Accumulated Depreciation Reserve	(3,092,713,024)			Page 2.36
108OP	Other Generation Accumulated Depreciation Reserve	(137,366,985)			Page 2.36
108MP	Other Accumulated Depreciation Reserve	0			Page 2.38, East only
108HP	East Hydro Accumulated Depreciation Reserve	(71,950,516)			Page 2.36, East only
111IP	East Hydro Relicensing Accumulated Reserve	(5,825,031)			Page 2.39, East only
114	Electric Plant Acquisition Adjustment	141,186,242			Page 2.31
115	Accumulated Provision Acquisition Adjustment	(118,479,089)			Page 2.31
151	Fuel Stock	158,236,494			Page 2.32
253.16 - 253.19	Joint Owner WC Deposit	(5,586,074)			Page 2.32
253.98	SO2 Emission Allowances	(285)			Page 2.34
154	Materials & Supplies	93,608,770			Page 2.32
154	East Hydro Materials & Supplies				
	Total Net Rate Base	4,777,492,957			
	Pre-tax Return	10.69%			
	Rate Base Revenue Requirement	510,503,910			
	Annual Embedded Cost				
	All Other Generation Resources	1,962,229,609	41,426,156	47.37	MWh from GRID
Total Annual Embedded Costs		2,106,120,358	45,156,290	46.64	

B1. REVENUE



Electric Operations Revenue

Twelve Months Ending - December 2017

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4401000	RESIDENTIAL SALES	301100	RESIDENTIAL SALES	CA	-52,826	-52,826	0	0	0	0	0
4401000	RESIDENTIAL SALES	301100	RESIDENTIAL SALES	IDU	-79,379	0	0	0	-79,379	0	0
4401000	RESIDENTIAL SALES	301100	RESIDENTIAL SALES	OR	-679,368	-679,368	0	0	0	0	0
4401000	RESIDENTIAL SALES	301100	RESIDENTIAL SALES	UT	-801,796	0	0	0	-801,796	0	0
4401000	RESIDENTIAL SALES	301100	RESIDENTIAL SALES	WA	-166,538	0	-166,538	0	0	0	0
4401000	RESIDENTIAL SALES	301100	RESIDENTIAL SALES	WYP	-99,078	0	0	-99,078	0	0	0
4401000	RESIDENTIAL SALES	301100	RESIDENTIAL SALES	WYU	-12,952	0	0	-12,952	0	0	0
4401000	RESIDENTIAL SALES	301107	Residential Revenue Acctg Adjustments	CA	1,998	1,998	0	0	0	0	0
4401000	RESIDENTIAL SALES	301107	Residential Revenue Acctg Adjustments	IDU	229	0	0	0	0	229	0
4401000	RESIDENTIAL SALES	301107	Residential Revenue Acctg Adjustments	OR	3,242	3,242	0	0	0	0	0
4401000	RESIDENTIAL SALES	301107	Residential Revenue Acctg Adjustments	UT	22,558	0	0	0	22,558	0	0
4401000	RESIDENTIAL SALES	301107	Residential Revenue Acctg Adjustments	WA	12,698	0	12,698	0	0	0	0
4401000	RESIDENTIAL SALES	301107	Residential Revenue Acctg Adjustments	WYP	-180	0	0	-180	0	0	0
4401000	RESIDENTIAL SALES	301108	Residential Revenue Adj - Deferred NPC M	UT	-2,773	0	0	0	-2,773	0	0
4401000	RESIDENTIAL SALES	301108	Residential Revenue Adj - Deferred NPC M	WA	-457	0	-457	0	0	0	0
4401000	RESIDENTIAL SALES	301108	Residential Revenue Adj - Deferred NPC M	WYP	129	0	0	129	0	0	0
4401000	RESIDENTIAL SALES	301109	UNBILLED REVENUE - RESIDENTIAL	CA	133	133	0	0	0	0	0
4401000	RESIDENTIAL SALES	301109	UNBILLED REVENUE - RESIDENTIAL	IDU	60	0	0	0	0	60	0
4401000	RESIDENTIAL SALES	301109	UNBILLED REVENUE - RESIDENTIAL	OR	8,688	0	8,688	0	0	0	0
4401000	RESIDENTIAL SALES	301109	UNBILLED REVENUE - RESIDENTIAL	UT	6,307	0	0	0	6,307	0	0
4401000	RESIDENTIAL SALES	301109	UNBILLED REVENUE - RESIDENTIAL	WA	-1,890	0	-1,890	0	0	0	0
4401000	RESIDENTIAL SALES	301109	UNBILLED REVENUE - RESIDENTIAL	WYP	-4,073	0	0	-4,073	0	0	0
4401000	RESIDENTIAL SALES	301109	UNBILLED REVENUE - RESIDENTIAL	WYU	-231	0	0	-231	0	0	0
4401000	RESIDENTIAL SALES	301119	UNBILLED REVENUE - UNCOLLECTIBLE	CA	1	1	0	0	0	0	0
4401000	RESIDENTIAL SALES	301119	UNBILLED REVENUE - UNCOLLECTIBLE	IDU	9	0	0	0	0	9	0
4401000	RESIDENTIAL SALES	301119	UNBILLED REVENUE - UNCOLLECTIBLE	OR	-5	0	-5	0	0	0	0
4401000	RESIDENTIAL SALES	301119	UNBILLED REVENUE - UNCOLLECTIBLE	UT	16	0	0	0	16	0	0
4401000	RESIDENTIAL SALES	301119	UNBILLED REVENUE - UNCOLLECTIBLE	WA	11	0	0	11	0	0	0
4401000	RESIDENTIAL SALES	301119	UNBILLED REVENUE - UNCOLLECTIBLE	WYP	4	0	0	4	0	0	0
4401000	RESIDENTIAL SALES	301165	Solar Feed-In Revenue - Residential	OTHER	-4,350	0	0	0	0	0	-4,350
4401000	RESIDENTIAL SALES	301170	DSM Revenue - Residential	OTHER	-32,453	0	0	0	0	0	-32,453
4401000	RESIDENTIAL SALES	301171	DSM Revenue - Residential Cat 2 Gen Svc	OTHER	-29	0	0	0	0	0	-29
4401000	RESIDENTIAL SALES	301180	Blue Sky Revenue Residential	OTHER	-2,136	0	0	0	0	0	-2,136
4401000 Total					-1,884,432	-50,694	-667,444	-116,381	-775,688	-79,081	0
4421000	COMMERCIAL SALES	301200	COMMERCIAL SALES	CA	-36,431	-36,431	0	0	0	0	0
4421000	COMMERCIAL SALES	301200	COMMERCIAL SALES	IDU	-44,614	0	0	0	-44,614	0	0
4421000	COMMERCIAL SALES	301200	COMMERCIAL SALES	OR	-488,420	-488,420	0	0	0	0	0
4421000	COMMERCIAL SALES	301200	COMMERCIAL SALES	UT	-755,294	0	0	0	-755,294	0	0
4421000	COMMERCIAL SALES	301200	COMMERCIAL SALES	WA	-134,264	0	-134,264	0	0	0	0
4421000	COMMERCIAL SALES	301200	COMMERCIAL SALES	WYP	-113,380	0	0	-113,380	0	0	0
4421000	COMMERCIAL SALES	301200	COMMERCIAL SALES	WYU	-11,332	0	0	-11,332	0	0	0



Electric Operations Revenue

Twelve Months Ending - December 2017

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4421000 COMMERCIAL SALES	301207 Commercial Revenue Acctg Adjustments	CA	1,249	1,249	0	0	0	0	0	0	0
4421000 COMMERCIAL SALES	301207 Commercial Revenue Acctg Adjustments	IDU	135	0	0	0	0	0	135	0	0
4421000 COMMERCIAL SALES	301207 Commercial Revenue Acctg Adjustments	OR	1,332	0	1,332	0	0	0	0	0	0
4421000 COMMERCIAL SALES	301207 Commercial Revenue Acctg Adjustments	UT	18,424	0	0	0	0	18,424	0	0	0
4421000 COMMERCIAL SALES	301207 Commercial Revenue Acctg Adjustments	WA	8,395	0	0	8,395	0	0	0	0	0
4421000 COMMERCIAL SALES	301207 Commercial Revenue Acctg Adjustments	WYP	-193	0	0	0	-193	0	0	0	0
4421000 COMMERCIAL SALES	301208 Commercial Revenue Adj - Deferred NPC Me	UT	-2,880	0	0	0	0	-2,880	0	0	0
4421000 COMMERCIAL SALES	301208 Commercial Revenue Adj - Deferred NPC Me	WA	-429	0	0	-429	0	0	0	0	0
4421000 COMMERCIAL SALES	301208 Commercial Revenue Adj - Deferred NPC Me	WYP	146	0	0	0	146	0	0	0	0
4421000 COMMERCIAL SALES	301209 UNBILLED REVENUE - COMMERCIAL	CA	1,042	1,042	0	0	0	0	0	0	0
4421000 COMMERCIAL SALES	301209 UNBILLED REVENUE - COMMERCIAL	IDU	53	0	0	0	0	0	0	53	0
4421000 COMMERCIAL SALES	301209 UNBILLED REVENUE - COMMERCIAL	OR	10,311	0	10,311	0	0	0	0	0	0
4421000 COMMERCIAL SALES	301209 UNBILLED REVENUE - COMMERCIAL	UT	1,396	0	0	0	0	1,396	0	0	0
4421000 COMMERCIAL SALES	301209 UNBILLED REVENUE - COMMERCIAL	WA	2,499	0	0	2,499	0	0	0	0	0
4421000 COMMERCIAL SALES	301209 UNBILLED REVENUE - COMMERCIAL	WYP	-210	0	0	0	-210	0	0	0	0
4421000 COMMERCIAL SALES	301209 UNBILLED REVENUE - COMMERCIAL	WYU	77	0	0	0	77	0	0	0	0
4421000 COMMERCIAL SALES	301265 Solar Feed-In Revenue - Commercial	OTHER	-3,437	0	0	0	0	0	0	0	-3,437
4421000 COMMERCIAL SALES	301270 DSM Revenue - Commercial	OTHER	-20,635	0	0	-20,635	0	0	0	0	-20,635
4421000 COMMERCIAL SALES	301271 DSM Revenue - Small Commercial	OTHER	-2,311	0	0	0	0	0	0	0	-2,311
4421000 COMMERCIAL SALES	301272 DSM Revenue - Large Commercial	OTHER	-90	0	0	0	0	0	0	0	-90
4421000 COMMERCIAL SALES	301280 Blue Sky Revenue - Commercial	OTHER	-1,138	0	0	0	0	0	0	0	-1,138
4421000 Total			-1,569,999	-34,140	-476,776	-123,799	-124,893	-738,354	-44,427	0	-27,611
4422000 IND SLS/EXCL IRRIG	301300 INDUSTRIAL SALES (EXCLUDING IRRIGATION)	CA	-6,415	-6,415	0	0	0	0	0	0	0
4422000 IND SLS/EXCL IRRIG	301300 INDUSTRIAL SALES (EXCLUDING IRRIGATION)	IDU	-13,834	0	0	0	0	0	-13,834	0	0
4422000 IND SLS/EXCL IRRIG	301300 INDUSTRIAL SALES (EXCLUDING IRRIGATION)	OR	-132,655	0	-132,655	0	0	0	0	0	0
4422000 IND SLS/EXCL IRRIG	301300 INDUSTRIAL SALES (EXCLUDING IRRIGATION)	UT	-367,867	0	0	0	0	-367,867	0	0	0
4422000 IND SLS/EXCL IRRIG	301300 INDUSTRIAL SALES (EXCLUDING IRRIGATION)	WA	-52,683	0	0	-52,683	0	0	0	0	0
4422000 IND SLS/EXCL IRRIG	301300 INDUSTRIAL SALES (EXCLUDING IRRIGATION)	WYP	-345,612	0	0	0	-345,612	0	0	0	0
4422000 IND SLS/EXCL IRRIG	301300 INDUSTRIAL SALES (EXCLUDING IRRIGATION)	WYU	-103,001	0	0	0	-103,001	0	0	0	0
4422000 IND SLS/EXCL IRRIG	301304 SPECIAL CONTRACTS-SITUS	IDU	-100,548	0	0	0	0	0	-100,548	0	0
4422000 IND SLS/EXCL IRRIG	301304 SPECIAL CONTRACTS-SITUS	UT	-114,186	0	0	0	0	-114,186	0	0	0
4422000 IND SLS/EXCL IRRIG	301307 Industrial Revenue Acctg Adjustments	CA	208	208	0	0	0	0	0	0	0
4422000 IND SLS/EXCL IRRIG	301307 Industrial Revenue Acctg Adjustments	IDU	47	0	0	0	0	0	0	47	0
4422000 IND SLS/EXCL IRRIG	301307 Industrial Revenue Acctg Adjustments	OR	1,710	0	1,710	0	0	0	0	0	0
4422000 IND SLS/EXCL IRRIG	301307 Industrial Revenue Acctg Adjustments	UT	9,193	0	0	0	0	9,193	0	0	0
4422000 IND SLS/EXCL IRRIG	301307 Industrial Revenue Acctg Adjustments	WA	4,459	0	0	4,459	0	0	0	0	0
4422000 IND SLS/EXCL IRRIG	301307 Industrial Revenue Acctg Adjustments	WYP	-633	0	0	0	-633	0	0	0	0
4422000 IND SLS/EXCL IRRIG	301308 Industrial Revenue Adj - Deferred NPC Me	UT	-1,779	0	0	0	0	-1,779	0	0	0
4422000 IND SLS/EXCL IRRIG	301308 Industrial Revenue Adj - Deferred NPC Me	WA	-229	0	0	-229	0	0	0	0	0
4422000 IND SLS/EXCL IRRIG	301308 Industrial Revenue Adj - Deferred NPC Me	WYP	577	0	0	0	577	0	0	0	0
4422000 IND SLS/EXCL IRRIG	301309 UNBILLED REVENUE - INDUSTRIAL	CA	-297	-297	0	0	0	0	0	0	0



Electric Operations Revenue

Twelve Months Ending - December 2017

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4422000	IND SLS/EXCL IRRIG	301309	UNBILLED REVENUE - INDUSTRIAL	IDU	-1,503	0	0	0	-1,503	0	0
4422000	IND SLS/EXCL IRRIG	301309	UNBILLED REVENUE - INDUSTRIAL	OR	-6,160	0	0	0	0	0	0
4422000	IND SLS/EXCL IRRIG	301309	UNBILLED REVENUE - INDUSTRIAL	UT	-2,212	0	0	-2,212	0	0	0
4422000	IND SLS/EXCL IRRIG	301309	UNBILLED REVENUE - INDUSTRIAL	WA	-2,573	0	0	0	0	0	0
4422000	IND SLS/EXCL IRRIG	301309	UNBILLED REVENUE - INDUSTRIAL	WYP	7,829	0	7,829	0	0	0	0
4422000	IND SLS/EXCL IRRIG	301309	UNBILLED REVENUE - INDUSTRIAL	WYU	404	0	404	0	0	0	0
4422000	IND SLS/EXCL IRRIG	301365	Solar Feed-In Revenue - Industrial	OTHER	-2,906	0	0	0	0	0	-2,906
4422000	IND SLS/EXCL IRRIG	301370	DSM Revenue - Industrial	OTHER	-3,798	0	0	0	0	0	-3,798
4422000	IND SLS/EXCL IRRIG	301371	DSM Revenue - Small Industrial	OTHER	-544	0	0	0	0	0	-544
4422000	IND SLS/EXCL IRRIG	301372	DSM Revenue - Large Industrial	OTHER	-2,803	0	0	0	0	0	-2,803
4422000	IND SLS/EXCL IRRIG	301380	Blue Sky Revenue - Industrial	OTHER	-593	0	0	0	0	0	-593
4423000 Total					-1,238,402	-137,104	-51,025	-440,436	-476,851	-115,838	0
4423000	INDUST SALES-IRRIG	301450	INDUSTRIAL SALES - IRRIGATION	CA	-12,506	0	0	0	0	0	0
4423000	INDUST SALES-IRRIG	301450	INDUSTRIAL SALES - IRRIGATION	IDU	-55,660	0	0	0	-55,660	0	0
4423000	INDUST SALES-IRRIG	301450	INDUSTRIAL SALES - IRRIGATION	OR	-30,750	0	0	0	0	0	0
4423000	INDUST SALES-IRRIG	301450	INDUSTRIAL SALES - IRRIGATION	UT	-19,320	0	0	-19,320	0	0	0
4423000	INDUST SALES-IRRIG	301450	INDUSTRIAL SALES - IRRIGATION	WA	-14,337	0	0	0	0	0	0
4423000	INDUST SALES-IRRIG	301450	INDUSTRIAL SALES - IRRIGATION	WYP	-1,777	0	-1,777	0	0	0	0
4423000	INDUST SALES-IRRIG	301450	INDUSTRIAL SALES - IRRIGATION	WYU	-485	0	0	-485	0	0	0
4423000	INDUST SALES-IRRIG	301457	Irrigation Revenue Accg Adjustments	CA	404	0	0	0	0	0	0
4423000	INDUST SALES-IRRIG	301457	Irrigation Revenue Accg Adjustments	IDU	165	0	0	0	0	0	0
4423000	INDUST SALES-IRRIG	301457	Irrigation Revenue Accg Adjustments	OR	77	0	0	0	165	0	0
4423000	INDUST SALES-IRRIG	301457	Irrigation Revenue Accg Adjustments	UT	44	0	0	0	44	0	0
4423000	INDUST SALES-IRRIG	301457	Irrigation Revenue Accg Adjustments	WA	931	0	0	0	0	0	0
4423000	INDUST SALES-IRRIG	301457	Irrigation Revenue Accg Adjustments	WYP	3	0	0	3	0	0	0
4423000	INDUST SALES-IRRIG	301458	Irrigation Revenue Adj - Deferred NPC Me	WA	-43	0	0	0	0	0	0
4423000	INDUST SALES-IRRIG	301458	Irrigation Revenue Adj - Deferred NPC Me	WYP	2	0	0	2	0	0	0
4423000	INDUST SALES-IRRIG	301459	UNBILLED REVENUE - IRRIGATION/FARM	CA	-20	0	0	0	0	0	0
4423000	INDUST SALES-IRRIG	301459	UNBILLED REVENUE - IRRIGATION/FARM	OR	380	0	0	0	0	0	0
4423000	INDUST SALES-IRRIG	301459	UNBILLED REVENUE - IRRIGATION/FARM	UT	-49	0	0	0	-49	0	0
4423000	INDUST SALES-IRRIG	301459	UNBILLED REVENUE - IRRIGATION/FARM	WA	729	0	0	0	0	0	0
4423000	INDUST SALES-IRRIG	301459	UNBILLED REVENUE - IRRIGATION/FARM	WYP	-10	0	-10	0	0	0	0
4423000	INDUST SALES-IRRIG	301465	Solar Feed-In Revenue - Irrigation	OTHER	-100	0	0	0	0	0	-100
4423000	INDUST SALES-IRRIG	301470	DSM Revenue - Irrigation	OTHER	-2,782	0	0	0	0	0	-2,782
4423000	INDUST SALES-IRRIG	301480	Blue Sky Revenue - Irrigation	OTHER	-1	0	0	0	0	0	-1
4423000 Total					-135,104	-30,293	-12,720	-2,267	-19,324	-55,495	-2,882
4441000	PUB ST/HWY LIGHT	301600	PUBLIC STREET AND HIGHWAY LIGHTING	CA	-430	0	0	0	0	0	0
4441000	PUB ST/HWY LIGHT	301600	PUBLIC STREET AND HIGHWAY LIGHTING	IDU	-523	0	0	0	-523	0	0
4441000	PUB ST/HWY LIGHT	301600	PUBLIC STREET AND HIGHWAY LIGHTING	OR	-5,981	0	0	0	0	0	0
4441000	PUB ST/HWY LIGHT	301600	PUBLIC STREET AND HIGHWAY LIGHTING	UT	-8,705	0	0	0	-8,705	0	0
4441000	PUB ST/HWY LIGHT	301600	PUBLIC STREET AND HIGHWAY LIGHTING	WA	-1,363	0	0	0	0	0	0



Electric Operations Revenue

Twelve Months Ending - December 2017

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4441000	PUB ST/HWY LIGHT	WYP	-1,623	0	0	0	-1,623	0	0	0	0
4441000	PUBLIC STREET AND HIGHWAY LIGHTING	WYP	-349	0	0	0	-349	0	0	0	0
4441000	PUB ST/HWY LIGHT	WYU	13	13	0	0	0	0	0	0	0
4441000	Public St/Hwy Lights Rev Acctg Adjustmen	CA	2	2	0	0	0	0	0	0	0
4441000	PUB ST/HWY LIGHT	IDU	16	16	0	0	0	0	2	0	0
4441000	Public St/Hwy Lights Rev Acctg Adjustmen	OR	304	304	0	0	0	0	0	0	0
4441000	PUB ST/HWY LIGHT	UT	79	79	0	0	0	0	304	0	0
4441000	Public St/Hwy Lights Rev Acctg Adjustmen	WA	1	1	0	0	0	0	0	0	0
4441000	PUB ST/HWY LIGHT	WYU	-2	-2	0	0	0	0	0	0	0
4441000	Public St/Hwy Lgt Rev Adj-Def NPC Mech	WA	2	2	0	0	0	0	0	0	0
4441000	PUB ST/HWY LIGHT	WYP	-34	-34	0	0	0	0	0	0	0
4441000	Public St/Hwy Lgt Rev Adj-Def NPC Mech	CA	-16	-16	0	0	0	0	0	0	0
4441000	PUB ST/HWY LIGHT	IDU	-211	-211	0	0	0	0	-16	0	0
4441000	UNBILLED REV - PUBLIC ST/HWY LIGHTING	OR	-239	-239	0	0	0	0	0	0	0
4441000	PUB ST/HWY LIGHT	UT	-54	-54	0	0	0	0	0	0	0
4441000	UNBILLED REV - PUBLIC ST/HWY LIGHTING	WA	37	37	0	0	0	0	0	0	0
4441000	PUB ST/HWY LIGHT	WYP	-52	-52	0	0	0	0	0	0	0
4441000	UNBILLED REV - PUBLIC ST/HWY LIGHTING	WYU	-281	-281	0	0	0	0	0	0	0
4441000	Solar Feed-In Revenue - St/Hwy Lighting	OTHER	-19,818	-451	-6,373	-1,525	-1,987	-8,612	-537	0	-333
4441000	DSM Revenue - Street/Hwy Lighting	OTHER	-3,363	0	0	0	0	-3,363	0	0	0
4451000	OTHER SALES PUBLIC	UT	72	72	0	0	0	72	0	0	0
4451000	Other Sales to Public Authority Acctg Adj	UT	-18	-18	0	0	0	0	0	0	-18
4451000	OTHER SALES PUBLIC	OTHER	-13	-13	0	0	0	0	0	0	-13
4451000	DSM Revenue - Other Public Authorities	OTHER	-3,322	0	0	0	0	-3,291	0	0	-31
4471000	ON-SYS WHOLE-FIRM	OR	-482	-482	0	0	0	0	0	0	0
4471000	ON-SYS WHOLE-FIRM	FERC	-7,525	0	0	0	0	0	0	0	-7,525
4471000	ON-SYS WHOLE-FIRM	UT	38	38	0	0	0	38	0	0	0
4471000	On Sys Firm-Utah W/S Customers-Deferral	UT	-7,969	0	-482	0	0	0	0	0	0
4471300	POST MERGER FIRM	SG	-24,147	-369	-6,223	-1,952	-3,646	-10,505	-1,444	-8	0
4471300	POST MERGER FIRM	SG	-356,399	-5,440	-91,854	-28,809	-53,820	-155,048	-21,308	-120	0
4471400	S/T FIRM WHOLESale	SG	158	2	41	13	24	69	9	0	0
4471400	SHORT-TERM FIRM WHOLESale SALES	SG	814	12	210	66	123	354	49	0	0
4471400	TRADING SALES NETTED	SG	191,650	2,925	49,394	15,492	28,941	83,376	11,458	65	0
4471400	S/T FIRM WHOLESale	SG	-3,087	-47	-796	-250	-466	-1,343	-185	-1	0
4471400	BOOKOUT SALES NETTED-ESTIMATE	SG	-2	-2	0	0	0	0	-1	0	0
4471400	I/C S-T Firm Wholesale Sales-Sierra Pac	SG	-481	-7	-124	-39	-73	-209	-29	0	0
4471400	I/C S-T Firm Wholesale Sales-Nevada Pwr	SG	-26	0	-7	-2	-4	-11	-2	0	0
4471400	I/C Line Loss Trading Revenue-Nevada Pwr	SG	-5,437	-83	-1,401	-439	-821	-2,365	-325	-2	0
4471400	S/T FIRM WHOLESale	SG	-172,809	-2,638	-44,538	-13,969	-26,096	-75,179	-10,332	-58	0
4471400	LINE LOSS W/S TRADING REVENUES	SG									



Electric Operations Revenue

Twelve Months Ending - December 2017

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4472000	SLS FOR RESL-SURP	SG	-398	-6	-103	-32	-60	-173	-24	0	0
4472000	SLS FOR RESL-SURP	SG	53	1	14	8	23	3	0	0	0
4472000	I/C Wholesale Sales Estimate-Nevada Pwr		-346	-5	-89	-28	-52	-150	-21	0	0
4472000 Total			-12,865	-196	-3,316	-1,040	-1,943	-5,597	-769	-4	0
4476100	BOOKOUTS NETTED-GAIN	SG	843	13	217	68	127	367	50	0	0
4476100	BOOKOUTS NETTED-GAIN	SG	-12,022	-183	-3,098	-972	-1,815	-5,230	-719	-4	0
4476100 Total			-12,022	-183	-3,098	-972	-1,815	-5,230	-719	-4	0
4476200	TRADING NETTED-GAINS	SG	-54	-1	-14	-4	-8	-24	-3	0	0
4476200 Total			-54	-1	-14	-4	-8	-24	-3	0	0
4479000	TRANS SRVC	FERC	-81	0	0	0	0	0	0	-81	0
4479000 Total			-81	0	0	0	0	0	0	-81	0
4501000	FORF DISC/INT-RES	CA	-237	-237	0	0	0	0	0	0	0
4501000	FORF DISC/INT-RES	IDU	-237	0	0	0	0	0	-237	0	0
4501000	FORF DISC/INT-RES	OR	-3,620	0	-3,620	0	0	0	0	0	0
4501000	FORF DISC/INT-RES	UT	-2,487	0	0	0	0	-2,487	0	0	0
4501000	FORF DISC/INT-RES	WA	-710	0	0	-710	0	0	0	0	0
4501000	FORF DISC/INT-RES	WYP	-437	0	0	0	-437	0	0	0	0
4501000	FORF DISC/INT-RES	WYU	-49	0	0	0	-49	0	0	0	0
4501000 Total			-7,776	-237	-3,620	-710	-486	-2,487	-237	0	0
4502000	FORF DISC/INT-COMM	CA	-51	-51	0	0	0	0	0	0	0
4502000	FORF DISC/INT-COMM	IDU	-35	0	0	0	0	0	-35	0	0
4502000	FORF DISC/INT-COMM	OR	-720	0	-720	0	0	0	0	0	0
4502000	FORF DISC/INT-COMM	UT	-585	0	0	0	0	-585	0	0	0
4502000	FORF DISC/INT-COMM	WA	-131	0	0	-131	0	0	0	0	0
4502000	FORF DISC/INT-COMM	WYP	-112	0	0	0	-112	0	0	0	0
4502000	FORF DISC/INT-COMM	WYU	-11	0	0	0	-11	0	0	0	0
4502000 Total			-1,645	-51	-720	-131	-122	-585	-35	0	0
4503000	FORF DISC/INT-IND	CA	-21	-21	0	0	0	0	0	0	0
4503000	FORF DISC/INT-IND	IDU	-219	0	0	0	0	0	-219	0	0
4503000	FORF DISC/INT-IND	OR	-230	0	-230	0	0	0	0	0	0
4503000	FORF DISC/INT-IND	UT	-229	0	0	0	0	-229	0	0	0
4503000	FORF DISC/INT-IND	WA	-37	0	0	-37	0	0	0	0	0
4503000	FORF DISC/INT-IND	WYP	-48	0	0	0	-48	0	0	0	0
4503000	FORF DISC/INT-IND	WYU	-5	0	0	0	-5	0	0	0	0
4503000 Total			-789	-21	-230	-37	-53	-229	-219	0	0
4504000	GOVT MUNI/ALL OTH	CA	0	0	0	0	0	0	0	0	0
4504000	GOVT MUNI/ALL OTH	IDU	-3	0	0	0	0	0	-3	0	0
4504000	GOVT MUNI/ALL OTH	OR	-8	0	-8	0	0	0	0	0	0
4504000	GOVT MUNI/ALL OTH	UT	-53	0	0	0	0	-53	0	0	0
4504000	GOVT MUNI/ALL OTH	WA	1	0	0	1	0	0	0	0	0
4504000	GOVT MUNI/ALL OTH	WYP	-2	0	0	0	-2	0	0	0	0
4504000	GOVT MUNI/ALL OTH	WYU	1	1	0	0	1	0	0	0	0



Electric Operations Revenue

Twelve Months Ending - December 2017

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4504000 Total			-62	0	-8	1	0	-53	-3	0	0
4511000 ACCOUNT SERV CHG	301825 MISC SERV REV-ACCT SERVICE CHARGE	CA	-17	0	0	0	0	0	0	0	0
4511000 ACCOUNT SERV CHG	301825 MISC SERV REV-ACCT SERVICE CHARGE	IDU	-48	0	0	0	0	0	-48	0	0
4511000 ACCOUNT SERV CHG	301825 MISC SERV REV-ACCT SERVICE CHARGE	OR	-384	0	-384	0	0	0	0	0	0
4511000 ACCOUNT SERV CHG	301825 MISC SERV REV-ACCT SERVICE CHARGE	UT	-2,730	0	0	0	0	-2,730	0	0	0
4511000 ACCOUNT SERV CHG	301825 MISC SERV REV-ACCT SERVICE CHARGE	WA	-81	0	0	-81	0	0	0	0	0
4511000 ACCOUNT SERV CHG	301825 MISC SERV REV-ACCT SERVICE CHARGE	WYP	-98	0	0	0	-98	0	0	0	0
4511000 ACCOUNT SERV CHG	301825 MISC SERV REV-ACCT SERVICE CHARGE	WYU	-7	0	0	0	-7	0	0	0	0
4511000 ACCOUNT SERV CHG	301855 Misc Service Revenue - CSS (Non-FLT)	CA	-11	0	0	0	0	0	0	0	0
4511000 ACCOUNT SERV CHG	301855 Misc Service Revenue - CSS (Non-FLT)	IDU	-34	0	0	0	0	0	0	-34	0
4511000 ACCOUNT SERV CHG	301855 Misc Service Revenue - CSS (Non-FLT)	OR	-280	0	-280	0	0	0	0	0	0
4511000 ACCOUNT SERV CHG	301855 Misc Service Revenue - CSS (Non-FLT)	UT	-473	0	0	0	0	-473	0	0	0
4511000 ACCOUNT SERV CHG	301855 Misc Service Revenue - CSS (Non-FLT)	WA	-56	0	0	-56	0	0	0	0	0
4511000 ACCOUNT SERV CHG	301855 Misc Service Revenue - CSS (Non-FLT)	WYP	-78	0	0	0	-78	0	0	0	0
4511000 ACCOUNT SERV CHG	301855 Misc Service Revenue - CSS (Non-FLT)	WYU	-7	0	0	0	-7	0	0	0	0
4511000 Total			-4,304	-28	-664	-137	-191	-3,203	-82	0	0
4512000 TAMPER/RECONNECT	301826 TAMPERING/UNAUTHORIZED RECONNECTION CHGS	CA	-1	0	0	0	0	0	0	0	0
4512000 TAMPER/RECONNECT	301826 TAMPERING/UNAUTHORIZED RECONNECTION CHGS	IDU	0	0	0	0	0	0	0	0	0
4512000 TAMPER/RECONNECT	301826 TAMPERING/UNAUTHORIZED RECONNECTION CHGS	OR	-13	0	-13	0	0	0	0	0	0
4512000 TAMPER/RECONNECT	301826 TAMPERING/UNAUTHORIZED RECONNECTION CHGS	SO	-4	0	-1	0	-1	-2	0	0	0
4512000 TAMPER/RECONNECT	301826 TAMPERING/UNAUTHORIZED RECONNECTION CHGS	UT	-11	0	0	0	0	-11	0	0	0
4512000 TAMPER/RECONNECT	301826 TAMPERING/UNAUTHORIZED RECONNECTION CHGS	WA	-2	0	0	-2	0	0	0	0	0
4512000 TAMPER/RECONNECT	301826 TAMPERING/UNAUTHORIZED RECONNECTION CHGS	WYP	0	0	0	0	0	0	0	0	0
4512000 TAMPER/RECONNECT	301826 TAMPERING/UNAUTHORIZED RECONNECTION CHGS	WYU	0	0	0	0	0	0	0	0	0
4512000 Total			-32	-1	-14	-3	-1	-13	-1	0	0
4513000 OTHER	301828 OTHER	CA	-11	0	0	0	0	0	0	0	0
4513000 OTHER	301828 OTHER	IDU	-5	0	0	0	0	0	0	-5	0
4513000 OTHER	301828 OTHER	OR	-408	0	-408	0	0	0	0	0	0
4513000 OTHER	301828 OTHER	SO	-2	0	0	0	0	-1	0	0	0
4513000 OTHER	301828 OTHER	UT	-501	0	0	0	0	-501	0	0	0
4513000 OTHER	301828 OTHER	WA	-15	0	0	-15	0	0	0	0	0
4513000 OTHER	301828 OTHER	WYP	-52	0	0	0	-52	0	0	0	0
4513000 OTHER	301828 OTHER	WYU	-5	0	0	0	-5	0	0	0	0
4513000 OTHER	301840 Miscellaneous Service Revenue	UT	-5	0	0	0	0	-5	0	0	0
4513000 Total			-1,005	-11	-409	-15	-58	-507	-5	0	0
4514100 ENERGY FINANSWER	301836 ENERGY FINAN - NEW COMM	UT	-2	0	0	0	0	-2	0	0	0
4514100 Total			-2	0	0	0	0	-2	0	0	0
4530000 SLS WATER & W PWR	358900 Sales of Water & Water Power	SG	-54	-1	-14	-4	-8	-24	-3	0	0
4530000 Total			-54	-1	-14	-4	-8	-24	-3	0	0
4541000 RENTS - COMMON	0 4541000/0	SO	-2	0	-1	0	0	-1	0	0	0
4541000 RENTS - COMMON	301860 RENT FROM ELEC PROP	CA	-2	0	0	0	0	0	0	0	0



Electric Operations Revenue

Twelve Months Ending - December 2017

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4541000	RENTS - COMMON	301860	RENT FROM ELEC PROP	IDU	-1	0	0	0	0	-1	0
4541000	RENTS - COMMON	301860	RENT FROM ELEC PROP	OR	-838	0	-838	0	0	0	0
4541000	RENTS - COMMON	301860	RENT FROM ELEC PROP	SO	-734	-16	-199	-103	-316	-42	0
4541000	RENTS - COMMON	301860	RENT FROM ELEC PROP	UT	-590	0	0	0	-590	0	0
4541000	RENTS - COMMON	301860	RENT FROM ELEC PROP	WA	-11	0	0	-11	0	0	0
4541000	RENTS - COMMON	301860	RENT FROM ELEC PROP	WYP	-14	0	0	0	-14	0	0
4541000	RENTS - COMMON	301860	RENT FROM ELEC PROP	WYU	-18	0	0	-18	0	0	0
4541000	RENTS - COMMON	301864	REVENUE - JOINT USE OF POLES	CA	-508	0	0	0	0	0	0
4541000	RENTS - COMMON	301864	REVENUE - JOINT USE OF POLES	IDU	-167	0	0	0	0	-167	0
4541000	RENTS - COMMON	301864	REVENUE - JOINT USE OF POLES	OR	-2,558	0	-2,558	0	0	0	0
4541000	RENTS - COMMON	301864	REVENUE - JOINT USE OF POLES	UT	-1,895	0	0	0	-1,895	0	0
4541000	RENTS - COMMON	301864	REVENUE - JOINT USE OF POLES	WA	-763	0	-763	0	0	0	0
4541000	RENTS - COMMON	301864	REVENUE - JOINT USE OF POLES	WYP	-329	0	0	-329	0	0	0
4541000	RENTS - COMMON	301866	JOINT USE SANCTIONS & FINES REVENUE	IDU	0	0	0	0	0	0	0
4541000	RENTS - COMMON	301866	JOINT USE SANCTIONS & FINES REVENUE	OR	-4	0	-4	0	0	0	0
4541000	RENTS - COMMON	301866	JOINT USE SANCTIONS & FINES REVENUE	SG	0	0	0	0	0	0	0
4541000	RENTS - COMMON	301866	JOINT USE SANCTIONS & FINES REVENUE	UT	-31	0	0	0	-31	0	0
4541000	RENTS - COMMON	301866	JOINT USE SANCTIONS & FINES REVENUE	WYP	0	0	0	0	0	0	0
4541000	RENTS - COMMON	301867	JOINT USE PROGRAM REIMBURSE REVENUE	CA	-1	0	0	0	0	0	0
4541000	RENTS - COMMON	301867	JOINT USE PROGRAM REIMBURSE REVENUE	IDU	0	0	0	0	0	0	0
4541000	RENTS - COMMON	301867	JOINT USE PROGRAM REIMBURSE REVENUE	OR	-42	0	-42	0	0	0	0
4541000	RENTS - COMMON	301867	JOINT USE PROGRAM REIMBURSE REVENUE	UT	-1,487	0	0	0	-1,487	0	0
4541000	RENTS - COMMON	301867	JOINT USE PROGRAM REIMBURSE REVENUE	WA	-10	0	-10	0	0	0	0
4541000	RENTS - COMMON	301867	JOINT USE PROGRAM REIMBURSE REVENUE	WYP	0	0	0	0	0	0	0
4541000	RENTS - COMMON	301869	UNCOLLECTIBLE REVENUE JOINT USE	CA	-7	0	0	0	0	0	0
4541000	RENTS - COMMON	301869	UNCOLLECTIBLE REVENUE JOINT USE	IDU	0	0	0	0	0	0	0
4541000	RENTS - COMMON	301869	UNCOLLECTIBLE REVENUE JOINT USE	OR	-9	0	-9	0	0	0	0
4541000	RENTS - COMMON	301869	UNCOLLECTIBLE REVENUE JOINT USE	UT	6	0	0	0	6	0	0
4541000	RENTS - COMMON	301869	UNCOLLECTIBLE REVENUE JOINT USE	WA	5	0	0	0	5	0	0
4541000	RENTS - COMMON	301869	UNCOLLECTIBLE REVENUE JOINT USE	WYP	0	0	0	0	0	0	0
4541000	RENTS - COMMON	301870	RENT REV - STEAM	SG	-217	-3	-56	-18	-33	-95	0
4541000	RENTS - COMMON	301871	RENT REV - HYDRO	SG	-563	-9	-145	-46	-85	-245	0
4541000	RENTS - COMMON	301872	RENT REV - TRANS	SG	-1,583	-24	-408	-128	-239	-689	-1
4541000	RENTS - COMMON	301873	RENT REV - DIST	OR	0	0	0	0	0	0	0
4541000	RENTS - COMMON	301873	RENT REV - DIST	SO	-153	-3	-41	-12	-21	-66	0
4541000	RENTS - COMMON	301873	RENT REV - DIST	UT	-627	0	0	0	-627	0	0
4541000	RENTS - COMMON	301874	RENT REV - GENERAL	SG	-44	-1	-11	-4	-7	-19	0
4541000	RENTS - COMMON	301874	RENT REV - GENERAL	SO	-127	-3	-34	-10	-18	-54	0
4541000	RENTS - COMMON	301878	JOINT USE BACK RENT	OR	-1	0	-1	0	0	0	0
4541000	RENTS - COMMON	301878	JOINT USE BACK RENT	UT	-1	0	0	0	-1	0	0
4541000	RENTS - COMMON	301879	Joint Use Contracted Program Reimburseme	CA	-5	0	0	0	0	0	0



Electric Operations Revenue

Twelve Months Ending - December 2017
Allocation Method - Factor 2017 Protocol
(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4541000 RENTS - COMMON	301879 Joint Use Contracted Program Reimburse	IDU	-3	0	0	0	0	0	0	-3	0
4541000 RENTS - COMMON	301879 Joint Use Contracted Program Reimburse	OR	-218	0	-218	0	0	0	0	0	0
4541000 RENTS - COMMON	301879 Joint Use Contracted Program Reimburse	UT	-259	0	0	0	0	-259	0	0	0
4541000 RENTS - COMMON	301879 Joint Use Contracted Program Reimburse	WA	-45	0	0	-45	0	0	0	0	0
4541000 RENTS - COMMON	301879 Joint Use Contracted Program Reimburse	WYP	-19	0	0	0	-19	0	0	0	0
4541000 RENTS - COMMON	301885 RENT REVENUE - SUBLE	SG	-47	-1	-12	-4	-7	-20	-3	0	0
4541000 RENTS - COMMON	301885 RENT REVENUE - SUBLE	SO	-1,151	-25	-312	-91	-161	-496	-67	0	0
4541000 RENTS - COMMON	301885 RENT REVENUE - SUBLE	UT	-11	0	0	0	0	-11	0	0	0
4541000 Total			-15,085	-606	-4,891	-1,194	-1,054	-6,895	-444	-1	0
4542000 RENTS - NON COMMON	301862 RENTS - NON COMMON	SG	-23	0	-6	-2	-3	-10	-1	0	0
4542000 RENTS - NON COMMON	301862 RENTS - NON COMMON	SO	0	0	0	0	0	0	0	0	0
4542000 RENTS - NON COMMON	301862 RENTS - NON COMMON	UT	-4	0	0	0	0	-4	0	0	0
4542000 Total			-27	0	-6	-2	-3	-14	-1	0	0
4543000 MCI FOGWIRE REVENUES	301863 MCI FIBER OPTIC GROUND WIRE REVENUES	SG	-3,344	-51	-862	-270	-505	-1,455	-200	-1	0
4543000 Total			-3,344	-51	-862	-270	-505	-1,455	-200	-1	0
4561100 Other Wheeling Rev	301952 Ancillary Rev Sch 6-Supp (Transm)	SG	-645	-10	-166	-52	-97	-280	-39	0	0
4561100 Other Wheeling Rev	301953 Ancillary Rev Sch 6-Supp (C&T)	SG	-1,603	-24	-413	-130	-242	-697	-96	-1	0
4561100 Other Wheeling Rev	301963 Ancil Revenue Sch 2- Reactive (C&T)	SG	-922	-14	-238	-75	-139	-401	-55	0	0
4561100 Other Wheeling Rev	301964 Ancil Revenue Sch 3a- Regulation (Trans)	SG	-930	-14	-240	-75	-140	-404	-56	0	0
4561100 Other Wheeling Rev	301966 Primary Delivery and Distribution Sub Ch	SG	-491	-7	-127	-40	-74	-214	-29	0	0
4561100 Other Wheeling Rev	301967 Ancillary Revenue Sch 1 - Scheduling	SG	-2,116	-32	-545	-171	-319	-920	-126	-1	0
4561100 Other Wheeling Rev	301968 Ancillary Revenue Sch 3 - Reg&Freq (Tra	SG	-1,336	-20	-344	-108	-202	-581	-80	0	0
4561100 Other Wheeling Rev	301969 Ancillary Revenue Sch 3 - Reg&Freq (C&T)	SG	-3,161	-48	-815	-256	-477	-1,375	-189	-1	0
4561100 Other Wheeling Rev	301972 Ancillary Revenue Sch 5&6-Spin&Supp (Tra	SG	-289	-4	-74	-23	-44	-126	-17	0	0
4561100 Other Wheeling Rev	301973 Ancillary Revenue Sch 5&6-Spin&Supp (C&T)	SG	-1,755	-27	-452	-142	-265	-764	-105	-1	0
4561100 Other Wheeling Rev	301974 Ancil Revenue Sch 3a-Regulation (C&T)	SG	-2,116	-32	-545	-171	-319	-920	-126	-1	0
4561100 Other Wheeling Rev	302082 I/C Anc Rev Sch 1-Scheduling-Nevada Pwr	SG	-5	0	-1	0	-1	-2	0	0	0
4561100 Other Wheeling Rev	302092 I/C Anc Rev Sch 2- Reactive-Nevada Pwr	SG	-3	0	-1	0	0	-1	0	0	0
4561100 Other Wheeling Rev	302831 I/C Other Wheeling Revenue-Sierra Pac	SG	-29	0	-7	-2	-4	-13	-2	0	0
4561100 Other Wheeling Rev	302901 USE OF FACILITY REVENUE	SG	-13,577	-207	-3,499	-1,098	-2,050	-5,907	-812	-5	0
4561100 Other Wheeling Rev	302981 Transmission Resales to Other Parties	SG	-807	-12	-208	-65	-122	-351	-48	0	0
4561100 Other Wheeling Rev	302982 Transmission Rev-Unreserved Use Charges	SG	-28	0	-7	-2	-4	-4	-2	0	0
4561100 Total			-29,813	-455	-7,684	-2,410	-4,502	-12,970	-1,782	-10	0
4561910 S/T FIRM WHEEL REV	301926 SHORT TERM FIRM WHEELING	SG	-1,893	-29	-488	-153	-286	-823	-113	-1	0
4561910 Total			-1,893	-29	-488	-153	-286	-823	-113	-1	0
4561920 L/T FIRM WHEEL REV	301912 POST-MERGER FIRM WHEELING	SG	-12,956	-198	-3,339	-1,047	-1,956	-5,636	-775	-4	0
4561920 L/T FIRM WHEEL REV	301916 PRE-MERGER FIRM WHEELING	SG	-7,794	-119	-2,009	-630	-1,177	-3,391	-466	-3	0
4561920 L/T FIRM WHEEL REV	301917 PRE-MERGER FIRM WHEELING	SG	-21,854	-334	-5,632	-1,767	-3,300	-9,508	-1,307	-7	0
4561920 L/T FIRM WHEEL REV	302961 TRANSPM CAPACITY RE-ASSIGNMENT REVENUE	SG	0	0	0	0	0	0	0	0	0
4561920 L/T FIRM WHEEL REV	302962 TRANSPM CAPACITY RE-ASSIGNMENT CONTRA REV	SG	0	0	0	0	0	0	0	0	0
4561920 L/T FIRM WHEEL REV	302980 Transmission Point-to-Point Revenue	SG	-29,388	-449	-7,574	-2,376	-4,438	-12,785	-1,757	-10	0



Electric Operations Revenue

Twelve Months Ending - December 2017

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4561920 Total			-71,993	-1,099	-18,555	-5,819	-10,872	-31,320	-4,304	-24	0
4561930 NON-FIRM WHEEL REV	301922 NON-FIRM WHEELING REVENUE	SE	-14,289	-213	-3,565	-1,091	-2,403	-6,087	-924	-5	0
4561930 NON-FIRM WHEEL REV	302822 I/C Non-Firm Wheeling Revenue-Nevada Pwr	SE	-177	-3	-44	-14	-30	-76	-11	0	0
4561930 Total			-14,466	-216	-3,610	-1,105	-2,433	-6,163	-935	-5	0
4561990 TRANSMN REV REFUND	301913 Transmission Tariff True-up	SG	-76	-1	-20	-6	-12	-33	-5	0	0
4561990 TRANSMN REV REFUND	305930 Ancil Revenue Sch 3 - Subject to Refund	SG	1,336	20	344	108	202	581	80	0	0
4561990 TRANSMN REV REFUND	305931 Ancil Revenue Sch 3a - Subject to Refund	SG	930	14	240	75	140	404	56	0	0
4561990 TRANSMN REV REFUND	305951 Ancil Revenue Sch 5 - Subject to Refund	SG	289	4	74	23	44	126	17	0	0
4561990 TRANSMN REV REFUND	305960 Ancil Revenue Sch 6 - Subject to Refund	SG	645	10	166	52	97	280	39	0	0
4561990 Total			3,123	48	805	252	472	1,359	187	1	0
4562100 USE OF FACIL REV	301911 "INCOME FROM FISH, WILDLIFE"	SG	-20	0	-5	-2	-3	-9	-1	0	0
4562100 Total			-20	0	-5	-2	-3	-9	-1	0	0
4562300 MISC OTHER REV	301900 ELECTRIC INCOME OTHER	SG	-30	-13	-8	-2	-5	-13	-2	0	0
4562300 MISC OTHER REV	301900 ELECTRIC INCOME OTHER	UT	-24	0	0	0	0	-24	0	0	0
4562300 MISC OTHER REV	301901 WASHINGTON - COLSTRIP 3	WA	52	0	0	52	0	0	0	0	0
4562300 MISC OTHER REV	301915 OTHER ELEC REV - MISC	SG	-2,040	-31	-526	-165	-308	-887	-122	-1	0
4562300 MISC OTHER REV	301915 OTHER ELEC REV - MISC	UT	0	0	0	0	0	0	0	0	0
4562300 MISC OTHER REV	301939 Estimated Other Electric Revenue	SG	-6	0	-1	0	-1	-2	0	0	0
4562300 MISC OTHER REV	301940 FLYASH & BY-PRODUCT SALES	SG	-4,492	-69	-1,158	-363	-678	-1,954	-269	-2	0
4562300 MISC OTHER REV	301949 THIRD PARTY TRN O&M REV	SG	-659	-10	-170	-53	-100	-287	-39	0	0
4562300 MISC OTHER REV	301951 NON-WHEELING SYS REV	SG	-396	-6	-102	-32	-60	-172	-24	0	0
4562300 MISC OTHER REV	301955 OTHER REV WY REG KENNECOTT	WYP	-303	0	0	0	-303	0	0	0	0
4562300 MISC OTHER REV	301958 Wind-based Ancillary Services Estimate	SG	367	6	95	30	55	160	22	0	0
4562300 MISC OTHER REV	301959 Wind-based Ancillary Services/Revenue	SG	-10,149	-155	-2,616	-820	-1,533	-4,415	-607	-3	0
4562300 MISC OTHER REV	302071 I/C Transmission O&M Revenue-Sierra Pac	SG	-17	0	-4	-1	-3	-7	-1	0	0
4562300 MISC OTHER REV	361000 STEAM SALES	SG	-484	-7	-125	-39	-73	-211	-29	0	0
4562300 MISC OTHER REV	374400 Timber Sales - Utility Property	SG	-1,270	-19	-327	-103	-192	-552	-76	0	0
4562300 Total			-19,450	-293	-4,942	-1,498	-3,199	-8,366	-1,146	-6	0
4562310 EIM - MISCELLANEOUS	308001 EIM Rev-Forecasting Fee: Pac to TC	SG	-24	0	-6	-2	-4	-11	-1	0	0
4562310 Total			-24	0	-6	-2	-4	-11	-1	0	0
4562400 M&S INVENTORY SALES	362950 M&S INVENTORY SALES	IDU	-1	0	0	0	0	0	-1	0	0
4562400 M&S INVENTORY SALES	362950 M&S INVENTORY SALES	OR	-2	0	-2	0	0	0	0	0	0
4562400 M&S INVENTORY SALES	362950 M&S INVENTORY SALES	SG	-1	0	-1	0	0	-1	0	0	0
4562400 M&S INVENTORY SALES	362950 M&S INVENTORY SALES	SO	-3,213	-70	-871	-254	-449	-1,383	-186	-1	0
4562400 M&S INVENTORY SALES	362950 M&S INVENTORY SALES	UT	-66	0	0	0	0	-66	0	0	0
4562400 M&S INVENTORY SALES	362950 M&S INVENTORY SALES	WA	0	0	0	0	0	0	0	0	0
4562400 M&S INVENTORY SALES	362950 M&S INVENTORY SALES	WYP	-2	0	0	0	-2	0	0	0	0
4562400 Total			-3,286	-70	-874	-254	-452	-1,450	-186	-1	0
4562500 M&S INV COST OF SALE	514950 M&S INVENTORY COST OF SALES	UT	2,708	0	0	0	0	2,708	0	0	0
4562500 Total			2,708	0	0	0	0	2,708	0	0	0
4562700 RNW ENRGY CRDT SALES	301943 Renewable Energy Credit Sales-Deferral	SG	-1,345	-21	-347	-109	-203	-585	-80	0	0



Electric Operations Revenue

Twelve Months Ending - December 2017
 Allocation Method - Factor 2017 Protocol
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4562700	RNW ENRGY CRDT SALES	301944	Renewable Energy Credit Sales-Estimate	598	154	48	90	260	36	0	0
4562700	RNW ENRGY CRDT SALES	301945	Renewable Energy Credit Sales	-4,113	-1,060	-332	-621	-1,789	-246	-1	0
4562700	RNW ENRGY CRDT SALES	352943	Renwbl En Cr Sls-Amt	3,779	0	0	0	0	0	0	3,779
4562700	RNW ENRGY CRDT SALES	352950	REC Sales - Wind Wake Loss Indemnity	-8	-2	-1	-1	-3	0	0	0
4562700 Total				-1,089	-1,255	-393	-735	-2,118	-291	-2	3,779
4562800	CA GHG Emission Allo	352001	CA GHG Allowance Revenues	-10,681	0	0	0	0	0	0	-10,681
4562800	CA GHG Emission Allo	352002	CA GHG Allowance Revenues - Deferral	10,681	0	0	0	0	0	0	10,681
4562800	CA GHG Emission Allo	352003	CA GHG Allowance Revenues - Amortz	-8,113	0	0	0	0	0	0	-8,113
4562800 Total				-8,113	0	0	0	0	0	0	-8,113
4563500	Oth Elec Rev-Def Trn	305990	FERC Transmission Refund-Deferral	10,683	10,683	0	0	0	0	0	0
4563500	Oth Elec Rev-Def Trn	305991	FERC Transmission Refund-Amortz	-6,705	-6,705	0	0	0	0	0	0
4563500 Total				3,979	3,979	0	0	0	0	0	0
Grand Total				-5,242,966	-1,416,505	-376,056	-742,077	-2,187,797	-317,700	-7,727	-84,803

B2. O&M EXPENSE



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

Primary Account	Secondary Group Code	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
5000000	OPER SUPV & ENG	SG	18,314	280	4,720	1,480	2,766	7,967	1,095	6	0
5000000 Total			18,314	280	4,720	1,480	2,766	7,967	1,095	6	0
5001000	OPER SUPV & ENG	SG	250	4	65	20	38	109	15	0	0
5001000 Total			250	4	65	20	38	109	15	0	0
5010000	FUEL CONSUMED	SE	3,809	57	950	291	641	1,623	246	1	0
5010000 Total			3,809	57	950	291	641	1,623	246	1	0
5011000	FUEL CONSUMED-COAL	SE	765,181	11,426	190,928	58,430	128,699	325,973	49,480	246	0
5011000 Total			765,181	11,426	190,928	58,430	128,699	325,973	49,480	246	0
5011200	FUEL - OVRBDN AMORT	IDU	-93	0	0	0	0	0	-93	0	0
5011200	FUEL - OVRBDN AMORT	WYP	-262	0	0	0	-262	0	0	0	0
5011200 Total			-355	0	0	0	-262	0	-93	0	0
5011500	FUEL REG CST DFRL AM	CA	-345	-345	0	0	0	0	0	0	0
5011500	FUEL REG CST DFRL AM	OR	671	0	671	0	0	0	0	0	0
5011500	FUEL REG CST DFRL AM	SE	34,274	512	8,552	2,617	5,765	14,601	2,216	11	0
5011500	FUEL REG CST DFRL AM	WA	-1,546	0	0	-1,546	0	0	0	0	0
5011500	FUEL REG CST DFRL AM	WYP	-1,055	0	0	0	-1,055	0	0	0	0
5011500 Total			31,999	167	9,223	1,071	4,710	14,601	2,216	11	0
5012000	FUEL HAND-COAL	SE	9,002	134	2,246	687	1,514	3,835	582	3	0
5012000 Total			9,002	134	2,246	687	1,514	3,835	582	3	0
5013000	START UP FUEL - GAS	SE	381	6	95	29	64	162	25	0	0
5013000 Total			381	6	95	29	64	162	25	0	0
5013500	FUEL CONSUMED-GAS	SE	2,678	40	668	204	450	1,141	173	1	0
5013500 Total			2,678	40	668	204	450	1,141	173	1	0
5014000	FUEL CONSUMED-DIESEL	SE	5	0	1	0	1	2	0	0	0
5014000 Total			5	0	1	0	1	2	0	0	0
5014500	START UP FUEL-DIESEL	SE	4,510	67	1,125	344	759	1,921	292	1	0
5014500 Total			4,510	67	1,125	344	759	1,921	292	1	0
5015000	FUEL CONS-RES DISP	SE	82	1	21	6	14	35	5	0	0
5015000 Total			82	1	21	6	14	35	5	0	0
5020000	STEAM EXPENSES	SG	44,577	680	11,489	3,603	6,732	19,393	2,665	15	0
5020000 Total			44,577	680	11,489	3,603	6,732	19,393	2,665	15	0
5022000	STM EXP - FLYASH	SG	1,483	23	382	120	224	645	89	1	0
5022000 Total			1,483	23	382	120	224	645	89	1	0
5023000	STM EXP BOTTOM ASH	SG	16	0	4	1	2	7	1	0	0



Operations & Maintenance Expense

Twelve Months Ending - December 2017

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

Primary Account	Secondary Group Code	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
5023000 Total			16	0	4	1	2	7	1	0	0
5024000	STM EXP SCRUBBER	SG	2,272	35	586	184	343	989	136	1	0
5024000 Total			2,272	35	586	184	343	989	136	1	0
5029000	STM EXP - OTHER	SG	17,450	266	4,497	1,411	2,635	7,591	1,043	6	0
5029000 Total			17,450	266	4,497	1,411	2,635	7,591	1,043	6	0
5030000	STEAM FRM OTH SRCS	SE	4,677	70	1,167	357	787	1,992	302	2	0
5030000 Total			4,677	70	1,167	357	787	1,992	302	2	0
5050000	ELECTRIC EXPENSES	SG	1,186	18	306	96	179	516	71	0	0
5050000 Total			1,186	18	306	96	179	516	71	0	0
5051000	ELEC EXP GENERAL	SG	29	0	7	2	4	13	2	0	0
5051000 Total			29	0	7	2	4	13	2	0	0
5060000	MISC STEAM PWR EXP	SG	31,241	477	8,052	2,525	4,718	13,591	1,868	11	0
5060000 Total			31,241	477	8,052	2,525	4,718	13,591	1,868	11	0
5061000	MISC STM EXP - CON	SG	832	13	214	67	126	362	50	0	0
5061000 Total			832	13	214	67	126	362	50	0	0
5061100	MISC STM EXP PLCLU	SG	1,379	21	355	111	208	600	82	0	0
5061100 Total			1,379	21	355	111	208	600	82	0	0
5061300	MISC STM EXP COMPT	SG	295	4	76	24	45	128	18	0	0
5061300 Total			295	4	76	24	45	128	18	0	0
5061400	MISC STM EXP OFFIC	SG	2,524	39	650	204	381	1,098	151	1	0
5061400 Total			2,524	39	650	204	381	1,098	151	1	0
5061500	MISC STM EXP COMM	SG	163	2	42	13	25	71	10	0	0
5061500 Total			163	2	42	13	25	71	10	0	0
5061600	MISC STM EXP FIRE	SG	-11	0	-3	-1	-2	-5	-1	0	0
5061600 Total			-11	0	-3	-1	-2	-5	-1	0	0
5062000	MISC STM - ENVRMNT	SG	2,507	38	646	203	379	1,090	150	1	0
5062000 Total			2,507	38	646	203	379	1,090	150	1	0
5063000	MISC STEAM JVA CR	SG	-36,460	-557	-9,397	-2,947	-5,506	-15,862	-2,180	-12	0
5063000 Total			-36,460	-557	-9,397	-2,947	-5,506	-15,862	-2,180	-12	0
5064000	MISC STM EXP RCRT	SG	12	0	3	1	2	5	1	0	0
5064000 Total			12	0	3	1	2	5	1	0	0
5065000	MISC STM EXP - SEC	SG	712	11	183	58	107	310	43	0	0
5065000 Total			712	11	183	58	107	310	43	0	0
5066000	MISC STM EXP -SFTY	SG	1,279	20	330	103	193	557	76	0	0



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

Primary Account	Secondary Group Code	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
5066000 Total			1,279	20	330	103	193	557	76	0	0
5067000 MISC STM EXP TRNG	STEX	SG	4,260	65	1,098	344	643	1,853	255	1	0
5067000 Total			4,260	65	1,098	344	643	1,853	255	1	0
5069000 MISC STM EXP WTSPY	STEX	SG	258	4	66	21	39	112	15	0	0
5069000 Total			258	4	66	21	39	112	15	0	0
5069900 MISC STM EXP MISC	STEX	SG	3,196	49	824	258	483	1,391	191	1	0
5069900 Total			3,196	49	824	258	483	1,391	191	1	0
5070000 RENT'S (STEAM GEN)	STEX	SG	549	8	142	44	83	239	33	0	0
5070000 Total			549	8	142	44	83	239	33	0	0
5100000 MNT SUPERV & ENG	STEX	SG	4,383	67	1,130	354	662	1,907	262	1	0
5100000 Total			4,383	67	1,130	354	662	1,907	262	1	0
5101000 MNTNCE SUPVSN & ENG	STEX	SG	3,617	55	932	292	546	1,573	216	1	0
5101000 Total			3,617	55	932	292	546	1,573	216	1	0
5110000 MNT OF STRUCTURES	STEX	SG	5,701	87	1,469	461	861	2,480	341	2	0
5110000 Total			5,701	87	1,469	461	861	2,480	341	2	0
5111000 MNT OF STRUCTURES	STEX	SG	7,866	120	2,027	636	1,188	3,422	470	3	0
5111000 Total			7,866	120	2,027	636	1,188	3,422	470	3	0
5111100 MNT STRCT PMP PLNT	STEX	SG	1,317	20	340	106	199	573	79	0	0
5111100 Total			1,317	20	340	106	199	573	79	0	0
5111200 MNT STRCT WASTE WT	STEX	SG	865	13	223	70	131	376	52	0	0
5111200 Total			865	13	223	70	131	376	52	0	0
5112000 STRUCTURAL SYSTEMS	STEX	SG	10,491	160	2,704	848	1,584	4,564	627	4	0
5112000 Total			10,491	160	2,704	848	1,584	4,564	627	4	0
5114000 MNT OF STRCT CATH	STEX	SG	34	1	9	3	5	15	2	0	0
5114000 Total			34	1	9	3	5	15	2	0	0
5116000 MNT STRCT DAM RIVR	STEX	SG	73	1	19	6	11	32	4	0	0
5116000 Total			73	1	19	6	11	32	4	0	0
5117000 MNT STRCT FIRE PRT	STEX	SG	1,160	18	299	94	175	505	69	0	0
5117000 Total			1,160	18	299	94	175	505	69	0	0
5118000 MNT STRCT-GROUNDS	STEX	SG	1,815	28	468	147	274	790	109	1	0
5118000 Total			1,815	28	468	147	274	790	109	1	0
5119000 MNT OF STRCT-HVAC	STEX	SG	1,377	21	355	111	208	599	82	0	0
5119000 Total			1,377	21	355	111	208	599	82	0	0
5119900 MNT OF STRCT-MISC	STEX	SG	493	8	127	40	74	214	29	0	0



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

Primary Account	Secondary Group Code	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
5119900 Total			493	8	127	40	74	214	29	0	0
5120000	MANT OF BOILR PLNT	SG	16,315	249	4,205	1,319	2,464	7,098	975	6	0
5120000 Total			16,315	249	4,205	1,319	2,464	7,098	975	6	0
5121000	MNT BOILR-AIR HTR	SG	17,074	261	4,400	1,380	2,578	7,428	1,021	6	0
5121000 Total			17,074	261	4,400	1,380	2,578	7,428	1,021	6	0
5121100	MNT BOILR-CHEM FD	SG	102	2	26	8	15	44	6	0	0
5121100 Total			102	2	26	8	15	44	6	0	0
5121200	MNT BOILR-CL HANDL	SG	4,869	74	1,255	394	735	2,118	291	2	0
5121200 Total			4,869	74	1,255	394	735	2,118	291	2	0
5121400	MNT BOIL-DEMNERLZ	SG	748	11	193	60	113	325	45	0	0
5121400 Total			748	11	193	60	113	325	45	0	0
5121500	MNT BOIL-EXTRC STM	SG	273	4	70	22	41	119	16	0	0
5121500 Total			273	4	70	22	41	119	16	0	0
5121600	MNT BOILR-FLYASH	SG	5,094	78	1,313	412	769	2,216	305	2	0
5121600 Total			5,094	78	1,313	412	769	2,216	305	2	0
5121700	MNT BOIL-FUEL OIL	SG	799	12	206	65	121	348	48	0	0
5121700 Total			799	12	206	65	121	348	48	0	0
5121800	MNT BOIL-FEEDWATR	SG	4,047	62	1,043	327	611	1,761	242	1	0
5121800 Total			4,047	62	1,043	327	611	1,761	242	1	0
5121900	MNT BOIL-FRZ PRTEC	SG	33	1	9	3	5	15	2	0	0
5121900 Total			33	1	9	3	5	15	2	0	0
5122000	MNT BOILR-AUX SYST	SG	670	10	173	54	101	292	40	0	0
5122000 Total			670	10	173	54	101	292	40	0	0
5122100	MNT BOILR-MAIN STM	SG	1,736	26	447	140	262	755	104	1	0
5122100 Total			1,736	26	447	140	262	755	104	1	0
5122200	MNT BOIL-PLVRZD CL	SG	8,162	125	2,103	660	1,232	3,551	488	3	0
5122200 Total			8,162	125	2,103	660	1,232	3,551	488	3	0
5122300	MNT BOIL-PRECIP/BAG	SG	3,844	59	991	311	580	1,672	230	1	0
5122300 Total			3,844	59	991	311	580	1,672	230	1	0
5122400	MNT BOIL-PRTRT WTR	SG	966	15	249	78	146	420	58	0	0
5122400 Total			966	15	249	78	146	420	58	0	0
5122500	MNT BOIL-RV OSMISIS	SG	231	4	59	19	35	100	14	0	0
5122500 Total			231	4	59	19	35	100	14	0	0
5122600	MNT BOIL-RHEAT ST	SG	642	10	165	52	97	279	38	0	0



Operations & Maintenance Expense

Twelve Months Ending - December 2017

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

Primary Account	Secondary Group Code	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
5122600 Total			642	10	165	52	97	279	38	0	0
5122800 MNT BOIL-SOOTBLWG	STEX	SG	1,806	28	466	146	273	786	108	1	0
5122800 Total			1,806	28	466	146	273	786	108	1	0
5122900 MNT BOILR-SCRUBBER	STEX	SG	8,352	127	2,153	675	1,261	3,633	499	3	0
5122900 Total			8,352	127	2,153	675	1,261	3,633	499	3	0
5123000 MNT BOILR-BOTM ASH	STEX	SG	3,197	49	824	258	483	1,391	191	1	0
5123000 Total			3,197	49	824	258	483	1,391	191	1	0
5123100 MNT BOIL-WTR TRTMT	STEX	SG	279	4	72	23	42	122	17	0	0
5123100 Total			279	4	72	23	42	122	17	0	0
5123200 MNT BOIL-CNTL SUPT	STEX	SG	1,400	21	361	113	211	609	84	0	0
5123200 Total			1,400	21	361	113	211	609	84	0	0
5123300 MAINT GEO GATH SYS	STEX	SG	244	4	63	20	37	106	15	0	0
5123300 Total			244	4	63	20	37	106	15	0	0
5123400 MAINT OF BOILERS	STEX	SG	1,796	27	463	145	271	781	107	1	0
5123400 Total			1,796	27	463	145	271	781	107	1	0
5124000 MNT BOILR-CONTROLS	STEX	SG	1,287	20	332	104	194	560	77	0	0
5124000 Total			1,287	20	332	104	194	560	77	0	0
5125000 MNT BOILER-DRAFT	STEX	SG	4,681	71	1,206	378	707	2,037	280	2	0
5125000 Total			4,681	71	1,206	378	707	2,037	280	2	0
5126000 MNT BOILR-FIRESIDE	STEX	SG	1,252	19	323	101	189	545	75	0	0
5126000 Total			1,252	19	323	101	189	545	75	0	0
5127000 MNT BLR-BEARNG WTR	STEX	SG	237	4	61	19	36	103	14	0	0
5127000 Total			237	4	61	19	36	103	14	0	0
5128000 MNT BOILR WTR/STMD	STEX	SG	4,370	67	1,126	353	660	1,901	261	1	0
5128000 Total			4,370	67	1,126	353	660	1,901	261	1	0
5129000 MNT BOIL-COMP AIR	STEX	SG	844	13	218	68	127	367	50	0	0
5129000 Total			844	13	218	68	127	367	50	0	0
5129900 MAINT BOILER-MISC	STEX	SG	308	5	79	25	46	134	18	0	0
5129900 Total			308	5	79	25	46	134	18	0	0
5130000 MAINT ELEC PLANT	STEX	SG	4,761	73	1,227	385	719	2,071	285	2	0
5130000 Total			4,761	73	1,227	385	719	2,071	285	2	0
5131000 MAINT ELEC AC	STEX	SG	14,793	226	3,813	1,196	2,234	6,436	884	5	0
5131000 Total			14,793	226	3,813	1,196	2,234	6,436	884	5	0
5131100 MAINT/LUBE-OIL SYS	STEX	SG	609	9	157	49	92	265	36	0	0



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

Primary Account	Secondary Group Code	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
5131100 Total			609	9	157	49	92	265	36	0	0
5131300 MAINT/PREVENT ROUT	STEX	SG	14	0	4	1	2	6	1	0	0
5131300 Total			14	0	4	1	2	6	1	0	0
5131400 MAINT/MAIN TURBINE	STEX	SG	4,685	72	1,208	379	708	2,038	280	2	0
5131400 Total			4,685	72	1,208	379	708	2,038	280	2	0
5132000 MAINT ALARMS/INFO	STEX	SG	1,581	24	407	128	239	688	95	1	0
5132000 Total			1,581	24	407	128	239	688	95	1	0
5133000 MAINT/AIR-COOL-CON	STEX	SG	113	2	29	9	17	49	7	0	0
5133000 Total			113	2	29	9	17	49	7	0	0
5134000 MAINT/COMPNT COOL	STEX	SG	232	4	60	19	35	101	14	0	0
5134000 Total			232	4	60	19	35	101	14	0	0
5135000 MAINT/COMPNT AUXIL	STEX	SG	914	14	236	74	138	398	55	0	0
5135000 Total			914	14	236	74	138	398	55	0	0
5137000 MAINT-COOLING TOWR	STEX	SG	1,724	26	444	139	260	750	103	1	0
5137000 Total			1,724	26	444	139	260	750	103	1	0
5138000 MAINT-CIRCUL WATER	STEX	SG	1,606	25	414	130	243	699	96	1	0
5138000 Total			1,606	25	414	130	243	699	96	1	0
5139000 MAINT-ELECT - DC	STEX	SG	335	5	86	27	51	146	20	0	0
5139000 Total			335	5	86	27	51	146	20	0	0
5139900 MNT ELEC PLT-MISC	STEX	SG	30	0	8	2	5	13	2	0	0
5139900 Total			30	0	8	2	5	13	2	0	0
5140000 MAINT MISC STM PLN	STEX	SG	4,979	76	1,283	402	752	2,166	298	2	0
5140000 Total			4,979	76	1,283	402	752	2,166	298	2	0
5141000 MISC STM-COMP AIR	STEX	SG	1,885	29	486	152	285	820	113	1	0
5141000 Total			1,885	29	486	152	285	820	113	1	0
5142000 MISC STM PLT-CONSU	STEX	SG	1	0	0	0	0	0	0	0	0
5142000 Total			1	0	0	0	0	0	0	0	0
5144000 MISC STM PLINT-LAB	STEX	SG	634	10	163	51	96	276	38	0	0
5144000 Total			634	10	163	51	96	276	38	0	0
5145000 MAINT MISC-SM TOOL	STEX	SG	214	3	55	17	32	93	13	0	0
5145000 Total			214	3	55	17	32	93	13	0	0
5146000 MAINT/PAGING SYS	STEX	SG	214	3	55	17	32	93	13	0	0
5146000 Total			214	3	55	17	32	93	13	0	0
5147000 MAINT/PLANT EQUIP	STEX	SG	1,916	29	494	155	289	833	115	1	0



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

Primary Account	Secondary Group Code	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
5147000 Total			1,916	29	494	155	289	833	115	1	0
5148000 MAINT/PLT.-VEHICLES	STEX	SG	2,150	33	554	174	325	935	129	1	0
5148000 Total			2,150	33	554	174	325	935	129	1	0
5149000 MAINT MISC-OTHER	STEX	SG	29	0	7	2	4	12	2	0	0
5149000 Total			29	0	7	2	4	12	2	0	0
5149500 MAINT STM PLT-ENV AM	STEX	SG	814	12	210	66	123	354	49	0	0
5149500 Total			814	12	210	66	123	354	49	0	0
5350000 OPER SUPERV & ENG	HYEX	SG-P	7,211	110	1,858	583	1,089	3,137	431	2	0
5350000 OPER SUPERV & ENG	HYEX	SG-U	1,448	22	373	117	219	630	87	0	0
5350000 Total			8,659	132	2,232	700	1,308	3,767	518	3	0
5360000 WATER FOR POWER	HYEX	SG-P	121	2	31	10	18	52	7	0	0
5360000 Total			121	2	31	10	18	52	7	0	0
5370000 HYDRAULIC EXPENSES	HYEX	SG-P	2,256	34	581	182	341	981	135	1	0
5370000 Total			2,256	34	581	182	341	981	135	1	0
5371000 HYDRO/FISH & WILD	HYEX	SG-P	416	6	107	34	63	181	25	0	0
5371000 HYDRO/FISH & WILD	HYEX	SG-U	107	2	28	9	16	47	6	0	0
5371000 Total			523	8	135	42	79	228	31	0	0
5372000 HYDRO/HATCHERY EXP	HYEX	SG-P	125	2	32	10	19	54	7	0	0
5372000 Total			125	2	32	10	19	54	7	0	0
5374000 HYDRO/OTH REC FAC	HYEX	SG-P	256	4	66	21	39	111	15	0	0
5374000 HYDRO/OTH REC FAC	HYEX	SG-U	25	0	6	2	4	11	1	0	0
5374000 Total			281	4	72	23	42	122	17	0	0
5379000 HYDRO EXPENSE-OTH	HYEX	SG-P	556	8	143	45	84	242	33	0	0
5379000 HYDRO EXPENSE-OTH	HYEX	SG-U	199	3	51	16	30	86	12	0	0
5379000 Total			754	12	194	61	114	328	45	0	0
5390000 MSC HYD PWR GEN EX	HYEX	SG-P	12,562	192	3,238	1,015	1,897	5,465	751	4	0
5390000 MSC HYD PWR GEN EX	HYEX	SG-U	7,020	107	1,809	567	1,060	3,054	420	2	0
5390000 Total			19,582	299	5,047	1,583	2,957	8,519	1,171	7	0
5400000 RENT'S (HYDRO GEN)	HYEX	SG-P	1,757	27	453	142	265	764	105	1	0
5400000 RENT'S (HYDRO GEN)	HYEX	SG-U	142	2	37	11	21	62	8	0	0
5400000 Total			1,899	29	489	153	287	826	114	1	0
5410000 MNT SUPERV & ENG	HYEX	SG-P	0	0	0	0	0	0	0	0	0
5410000 Total			0	0	0	0	0	0	0	0	0
5420000 MAINT OF STRUCTURE	HYEX	SG-P	673	10	173	54	102	293	40	0	0



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

Primary Account	Secondary Group Code	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
5420000	MAINT OF STRUCTURE	SG-U	60	1	15	5	9	26	4	0	0
5420000 Total			733	11	189	59	111	319	44	0	0
5430000	MNT DAMS & WTR SYS	SG-P	1,459	22	376	118	220	635	87	0	0
5430000	MNT DAMS & WTR SYS	SG-U	584	9	150	47	88	254	35	0	0
5430000 Total			2,043	31	526	165	308	889	122	1	0
5440000	MAINT OF ELEC PLNT	SG-U	82	1	21	7	12	36	5	0	0
5440000 Total			82	1	21	7	12	36	5	0	0
5441000	PRIME MOVERS & GEN	SG-P	1,569	24	404	127	237	682	94	1	0
5441000	PRIME MOVERS & GEN	SG-U	305	5	79	25	46	133	18	0	0
5441000 Total			1,873	29	483	151	283	815	112	1	0
5442000	ACCESS ELEC EQUIP	SG-P	509	8	131	41	77	221	30	0	0
5442000	ACCESS ELEC EQUIP	SG-U	55	1	14	4	8	24	3	0	0
5442000 Total			563	9	145	46	85	245	34	0	0
5450000	MNT MISC HYDRO PLT	SG-P	8	0	2	1	1	4	1	0	0
5450000 Total			8	0	2	1	1	4	1	0	0
5451000	MNT-FISH/WILDLIFE	SG-P	530	8	137	43	80	231	32	0	0
5451000 Total			530	8	137	43	80	231	32	0	0
5454000	MAINT-OTH REC FAC	SG-P	2	0	0	0	0	1	0	0	0
5454000 Total			2	0	0	0	0	1	0	0	0
5455000	MAINT-RDS/TRAIL/BR	SG-P	646	10	166	52	98	281	39	0	0
5455000	MAINT-RDS/TRAIL/BR	SG-U	348	5	90	28	53	151	21	0	0
5455000 Total			994	15	256	80	150	432	59	0	0
5459000	MAINT HYDRO-OTHER	SG-P	1,308	20	337	106	198	569	78	0	0
5459000	MAINT HYDRO-OTHER	SG-U	358	5	92	29	54	156	21	0	0
5459000 Total			1,666	25	429	135	252	725	100	1	0
5459500	MAINT OF HYDRO PLT-E	SG-P	48	1	12	4	7	21	3	0	0
5459500 Total			48	1	12	4	7	21	3	0	0
5460000	OPER SUPERV & ENG	SG	343	5	88	28	52	149	21	0	0
5460000 Total			343	5	88	28	52	149	21	0	0
5471000	NATURAL GAS	SE	214,054	3,196	53,411	16,345	36,003	91,189	13,842	69	0
5471000 Total			214,054	3,196	53,411	16,345	36,003	91,189	13,842	69	0
5480000	GENERATION EXP	SG	16,194	247	4,174	1,309	2,445	7,045	968	5	0
5480000 Total			16,194	247	4,174	1,309	2,445	7,045	968	5	0
5490000	MIS OTH PWR GEN EX	OR	96	0	96	0	0	0	0	0	0



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

Primary Account	Secondary Group Code	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
5490000	MIS OTH PWR GEN EX	SG	5,338	81	1,376	432	806	2,322	319	2	0
5490000 Total			5,434	81	1,471	432	806	2,322	319	2	0
5500000	RENTS (OTHER GEN)	OR	219	0	219	0	0	0	0	0	0
5500000	RENTS (OTHER GEN)	SG	3,498	53	902	283	528	1,522	209	1	0
5500000 Total			3,717	53	1,121	283	528	1,522	209	1	0
5520000	MAINT OF STRUCTURE	SG	2,718	41	700	220	410	1,182	162	1	0
5520000 Total			2,718	41	700	220	410	1,182	162	1	0
5530000	MNT GEN & ELEC PLT	SG	15,758	241	4,061	1,274	2,380	6,855	942	5	0
5530000 Total			15,758	241	4,061	1,274	2,380	6,855	942	5	0
5540000	MNT MSC OTH PWR GN	SG	1,565	24	403	127	236	681	94	1	0
5540000 Total			1,565	24	403	127	236	681	94	1	0
5546000	MISC PLANT EQUIP	SG	23	0	6	2	4	10	1	0	0
5546000 Total			23	0	6	2	4	10	1	0	0
5549500	MAINT OF OTH PWR PLT	SG	1,469	22	379	119	222	639	88	0	0
5549500 Total			1,469	22	379	119	222	639	88	0	0
5552100	CA REC Compliance	OTHER	28	0	0	0	0	0	0	0	28
5552100 Total			28	0	0	0	0	0	0	0	28
5552300	WA REC COMPLIANCE	OTHER	285	0	0	0	0	0	0	0	285
5552300 Total			285	0	0	0	0	0	0	0	285
5552400	RENEW ENRGY CR PURCH	OTHER	-261	0	0	0	0	0	0	0	-261
5552400 Total			-261	0	0	0	0	0	0	0	-261
5552500	OTH/INT/REC/DEL	SE	631	9	157	48	106	269	41	0	0
5552500 Total			631	9	157	48	106	269	41	0	0
5552700	PURCH POWER-UT SITUS	UT	2,433	0	0	0	0	2,433	0	0	0
5552700 Total			2,433	0	0	0	0	2,433	0	0	0
5555700	NPX Deferral Mchmsm	OTHER	26,421	0	0	0	0	0	0	0	26,421
5555700 Total			26,421	0	0	0	0	0	0	0	26,421
5555900	Short-Term Firm Whls	SG	364,689	5,567	93,991	29,479	55,071	158,655	21,803	123	0
5555900 Total			364,689	5,567	93,991	29,479	55,071	158,655	21,803	123	0
5556100	BOOKOUTS NETTED-LOSS	SG	11,294	172	2,911	913	1,706	4,913	675	4	0
5556100 Total			11,294	172	2,911	913	1,706	4,913	675	4	0
5556200	TRADING NETTED-LOSS	SG	-7	0	-2	-1	-1	-3	0	0	0
5556200 Total			-7	0	-2	-1	-1	-3	0	0	0
5556300	FIRM ENERGY PURCH	SG	391,550	5,977	100,914	31,650	59,128	170,340	23,409	132	0



Operations & Maintenance Expense

Twelve Months Ending - December 2017

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

Primary Account	Secondary Group Code	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
55563000 Total			391,550	5,977	100,914	31,650	59,128	170,340	23,409	132	0
55564000 FIRM DEMAND PURCH	NPCX	SG	37,570	573	9,683	3,037	5,673	16,345	2,246	13	0
55564000 Total			37,570	573	9,683	3,037	5,673	16,345	2,246	13	0
55567000 POST-MERG FIRM PUR	NPCX	SG	-149,561	-2,283	-38,546	-12,090	-22,585	-65,065	-8,942	-50	0
55567000 Total			-149,561	-2,283	-38,546	-12,090	-22,585	-65,065	-8,942	-50	0
55567100 EIM - FIRM PURCHASES	NPCX	SG	-50,089	-765	-12,909	-4,049	-7,564	-21,791	-2,995	-17	0
55567100 Total			-50,089	-765	-12,909	-4,049	-7,564	-21,791	-2,995	-17	0
55580000 PUR PWR-UNDR CAP LEA	NPCX	SG	4,462	68	1,150	361	674	1,941	267	2	0
55580000 Total			4,462	68	1,150	361	674	1,941	267	2	0
55600000 SYS CTRL & LD DISP	PSEX	SG	1,311	20	338	106	198	570	78	0	0
55600000 Total			1,311	20	338	106	198	570	78	0	0
55700000 OTHER EXPENSES	PSEX	SE	9	0	2	1	2	4	1	0	0
55700000 OTHER EXPENSES	PSEX	SG	38,566	589	9,940	3,117	5,824	16,778	2,306	13	0
55700000 Total			38,575	589	9,942	3,118	5,825	16,782	2,306	13	0
55780000 OTH EXP-CHOLLA REG	PSEX	IDU	-19	0	0	0	0	0	-19	0	0
55780000 OTH EXP-CHOLLA REG	PSEX	OR	-31	0	-31	0	0	0	0	0	0
55780000 OTH EXP-CHOLLA REG	PSEX	SGCT	655	10	169	53	99	285	39	0	0
55780000 OTH EXP-CHOLLA REG	PSEX	WA	-57	0	0	-57	0	0	0	0	0
55780000 Total			548	10	137	-4	99	285	20	0	0
55790000 OTH EXP-ST SITUS ACT	PSEX	IDU	3,477	0	0	0	0	0	3,477	0	0
55790000 OTH EXP-ST SITUS ACT	PSEX	OR	812	0	812	0	0	0	0	0	0
55790000 Total			4,289	0	812	0	0	0	3,477	0	0
55791000 OTH EXP-LIQ DAMAGE	PSEX	UT	51	0	0	0	0	51	0	0	0
55791000 OTH EXP-LIQ DAMAGE	PSEX	WYU	38	0	0	0	38	0	0	0	0
55791000 Total			89	0	0	0	38	51	0	0	0
56000000 OPER SUPERV & ENG	TNEX	SG	6,348	97	1,636	513	959	2,762	380	2	0
56000000 Total			6,348	97	1,636	513	959	2,762	380	2	0
56120000 LD - MONITOR & OPER	TNEX	SG	6,955	106	1,792	562	1,050	3,026	416	2	0
56120000 Total			6,955	106	1,792	562	1,050	3,026	416	2	0
56140000 SCHED, SYS CTR & DSP	TNEX	SG	220	3	57	18	33	96	13	0	0
56140000 Total			220	3	57	18	33	96	13	0	0
56140100 EIM - SCHEDULING, SYS	TNEX	SG	1,788	27	461	144	270	778	107	1	0
56140100 Total			1,788	27	461	144	270	778	107	1	0
56150000 REL PLAN & STDS DEV	TNEX	SG	1,674	26	432	135	253	728	100	1	0



Operations & Maintenance Expense

Twelve Months Ending - December 2017

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

Primary Account	Secondary Group Code	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
5615000 Total			1,674	26	432	135	253	728	100	1	0
5616000 TRNS SVC STUDIES	TNEX	SG	73	1	19	6	11	32	4	0	0
5616000 Total			73	1	19	6	11	32	4	0	0
5617000 GEN INTERCNCT STUD	TNEX	SG	1,697	26	437	137	256	738	101	1	0
5617000 Total			1,697	26	437	137	256	738	101	1	0
5618000 REL PLN & STAND SVCS	TNEX	SG	7,484	114	1,929	605	1,130	3,256	447	3	0
5618000 Total			7,484	114	1,929	605	1,130	3,256	447	3	0
5620000 STATION EXP (TRANS)	TNEX	SG	3,413	52	880	276	515	1,485	204	1	0
5620000 Total			3,413	52	880	276	515	1,485	204	1	0
5630000 OVERHEAD LINE EXP	TNEX	SG	505	8	130	41	76	220	30	0	0
5630000 Total			505	8	130	41	76	220	30	0	0
5650000 TRNS ELEC BY OTHERS	NPCX	SG	-127	-2	-33	-10	-19	-55	-8	0	0
5650000 Total			-127	-2	-33	-10	-19	-55	-8	0	0
5650010 EIM - TRANSM OF ELEC	NPCX	SG	1,504	23	388	122	227	654	90	1	0
5650010 Total			1,504	23	388	122	227	654	90	1	0
5651000 S/T FIRM WHEELING	NPCX	SG	4,075	62	1,050	329	615	1,773	244	1	0
5651000 Total			4,075	62	1,050	329	615	1,773	244	1	0
5652500 NON-FIRM WHEEL EXP	NPCX	SE	2,229	33	556	170	375	950	144	1	0
5652500 Total			2,229	33	556	170	375	950	144	1	0
5654600 POST-MRG WHEEL EXP	NPCX	SG	126,791	1,935	32,678	10,249	19,147	55,160	7,580	43	0
5654600 Total			126,791	1,935	32,678	10,249	19,147	55,160	7,580	43	0
5660000 MISC TRANS EXPENSE	TNEX	SG	2,327	36	600	188	351	1,012	139	1	0
5660000 Total			2,327	36	600	188	351	1,012	139	1	0
5660010 MISC TRANS EXPENSE	TNEX	SG	22	0	6	2	3	10	1	0	0
5660010 Total			22	0	6	2	3	10	1	0	0
5670000 RENT-TRANSMISSION	TNEX	SG	2,162	33	557	175	326	940	129	1	0
5670000 Total			2,162	33	557	175	326	940	129	1	0
5680000 MNT SUPERV & ENG	TNEX	SG	1,063	16	274	86	160	462	64	0	0
5680000 Total			1,063	16	274	86	160	462	64	0	0
5690000 MAINT OF STRUCTURE	TNEX	SG	51	1	13	4	8	22	3	0	0
5690000 Total			51	1	13	4	8	22	3	0	0
5691000 MAINT-COMP HW TRANS	TNEX	SG	156	2	40	13	24	68	9	0	0
5691000 Total			156	2	40	13	24	68	9	0	0
5692000 MAINT-COMP SW TRANS	TNEX	SG	702	11	181	57	106	305	42	0	0



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

Primary Account	Secondary Group Code	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
5692000 Total			702	11	181	57	106	305	42	0	0
5693000 MAINT-COM EQP TRANS	TNEX	SG	4,911	75	1,266	397	742	2,137	294	2	0
5693000 Total			4,911	75	1,266	397	742	2,137	294	2	0
5700000 MAINT STATION EQIP	TNEX	SG	11,826	181	3,048	956	1,786	5,145	707	4	0
5700000 Total			11,826	181	3,048	956	1,786	5,145	707	4	0
5710000 MAINT OVHD LINES	TNEX	SG	16,852	257	4,343	1,362	2,545	7,331	1,007	6	0
5710000 Total			16,852	257	4,343	1,362	2,545	7,331	1,007	6	0
5720000 MNT UNDERGRD LINES	TNEX	SG	20	0	5	2	3	9	1	0	0
5720000 Total			20	0	5	2	3	9	1	0	0
5730000 MNT MSC TRANS PLNT	TNEX	SG	85	1	22	7	13	37	5	0	0
5730000 Total			85	1	22	7	13	37	5	0	0
5800000 OPER SUPERV & ENG	DNEX	CA	104	104	0	0	0	0	0	0	0
5800000 OPER SUPERV & ENG	DNEX	IDU	30	0	0	0	0	0	30	0	0
5800000 OPER SUPERV & ENG	DNEX	OR	704	0	704	0	0	0	0	0	0
5800000 OPER SUPERV & ENG	DNEX	SNPD	7,370	241	1,910	479	799	3,572	368	0	0
5800000 OPER SUPERV & ENG	DNEX	UT	522	0	0	0	0	522	0	0	0
5800000 OPER SUPERV & ENG	DNEX	WA	128	0	0	128	0	0	0	0	0
5800000 OPER SUPERV & ENG	DNEX	WYP	103	0	0	0	103	0	0	0	0
5800000 Total			8,961	345	2,614	608	902	4,095	398	0	0
5810000 LOAD DISPATCHING	DNEX	SNPD	10,667	349	2,765	694	1,157	5,171	532	0	0
5810000 Total			10,667	349	2,765	694	1,157	5,171	532	0	0
5820000 STATION EXP(DIST)	DNEX	CA	28	28	0	0	0	0	0	0	0
5820000 STATION EXP(DIST)	DNEX	IDU	307	0	0	0	0	0	307	0	0
5820000 STATION EXP(DIST)	DNEX	OR	892	0	892	0	0	0	0	0	0
5820000 STATION EXP(DIST)	DNEX	SNPD	8	0	2	1	1	4	0	0	0
5820000 STATION EXP(DIST)	DNEX	UT	1,693	0	0	0	0	1,693	0	0	0
5820000 STATION EXP(DIST)	DNEX	WA	275	0	0	275	0	0	0	0	0
5820000 STATION EXP(DIST)	DNEX	WYP	784	0	0	0	784	0	0	0	0
5820000 Total			3,987	28	894	276	784	1,697	308	0	0
5830000 OVHD LINE EXPENSES	DNEX	CA	198	198	0	0	0	0	0	0	0
5830000 OVHD LINE EXPENSES	DNEX	IDU	337	0	0	0	0	0	337	0	0
5830000 OVHD LINE EXPENSES	DNEX	OR	1,731	0	1,731	0	0	0	0	0	0
5830000 OVHD LINE EXPENSES	DNEX	SNPD	0	0	0	0	0	0	0	0	0
5830000 OVHD LINE EXPENSES	DNEX	UT	4,857	0	0	0	0	4,857	0	0	0



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

Primary Account	Secondary Group Code	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
5830000	OVHD LINE EXPENSES	WA	264	0	0	264	0	0	0	0	0
5830000	OVHD LINE EXPENSES	WYP	316	0	0	0	316	0	0	0	0
5830000	OVHD LINE EXPENSES	WYU	107	0	0	0	107	0	0	0	0
5830000	Total		7,809	198	1,731	264	423	4,857	337	0	0
5840000	UDRGRND LINE EXP	OR	0	0	0	0	0	0	0	0	0
5840000	UDRGRND LINE EXP	UT	0	0	0	0	0	0	0	0	0
5840000	UDRGRND LINE EXP	WYP	0	0	0	0	0	0	0	0	0
5840000	Total		1	0	0	0	0	0	0	0	0
5850000	STRT LGHT-SGNL SYS	SNPD	152	5	39	10	16	74	8	0	0
5850000	Total		152	5	39	10	16	74	8	0	0
5860000	METER EXPENSES	CA	144	144	0	0	0	0	0	0	0
5860000	METER EXPENSES	IDU	263	0	0	0	0	0	263	0	0
5860000	METER EXPENSES	OR	1,075	0	1,075	0	0	0	0	0	0
5860000	METER EXPENSES	SNPD	15	0	4	1	2	7	1	0	0
5860000	METER EXPENSES	UT	1,571	0	0	0	0	1,571	0	0	0
5860000	METER EXPENSES	WA	328	0	0	328	0	0	0	0	0
5860000	METER EXPENSES	WYP	671	0	0	0	671	0	0	0	0
5860000	METER EXPENSES	WYU	154	0	0	0	154	0	0	0	0
5860000	Total		4,221	144	1,079	329	827	1,578	264	0	0
5870000	CUST INSTL EXPENSE	CA	552	552	0	0	0	0	0	0	0
5870000	CUST INSTL EXPENSE	IDU	1,042	0	0	0	0	0	1,042	0	0
5870000	CUST INSTL EXPENSE	OR	5,089	0	5,089	0	0	0	0	0	0
5870000	CUST INSTL EXPENSE	UT	4,716	0	0	0	0	4,716	0	0	0
5870000	CUST INSTL EXPENSE	WA	1,100	0	0	1,100	0	0	0	0	0
5870000	CUST INSTL EXPENSE	WYP	966	0	0	0	966	0	0	0	0
5870000	CUST INSTL EXPENSE	WYU	91	0	0	0	91	0	0	0	0
5870000	Total		13,556	552	5,089	1,100	1,057	4,716	1,042	0	0
5880000	MSC DISTR EXPENSES	CA	21	21	0	0	0	0	0	0	0
5880000	MSC DISTR EXPENSES	IDU	31	0	0	0	0	0	31	0	0
5880000	MSC DISTR EXPENSES	OR	-30	0	-30	0	0	0	0	0	0
5880000	MSC DISTR EXPENSES	SNPD	1,073	35	278	70	116	520	54	0	0
5880000	MSC DISTR EXPENSES	UT	918	0	0	0	0	918	0	0	0
5880000	MSC DISTR EXPENSES	WA	-23	0	0	-23	0	0	0	0	0
5880000	MSC DISTR EXPENSES	WYP	29	0	0	0	29	0	0	0	0
5880000	MSC DISTR EXPENSES	WYU	-44	0	0	0	-44	0	0	0	0



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

Primary Account	Secondary Group Code	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
5880000 Total			1,975	56	248	47	102	1,438	85	0	0
5890000	RENTS-DISTRIBUTION	CA	69	69	0	0	0	0	0	0	0
5890000	RENTS-DISTRIBUTION	IDU	37	0	0	0	0	0	37	0	0
5890000	RENTS-DISTRIBUTION	OR	1,628	0	1,628	0	0	0	0	0	0
5890000	RENTS-DISTRIBUTION	SNPD	6	0	2	0	1	3	0	0	0
5890000	RENTS-DISTRIBUTION	UT	723	0	0	0	0	723	0	0	0
5890000	RENTS-DISTRIBUTION	WA	105	0	0	105	0	0	0	0	0
5890000	RENTS-DISTRIBUTION	WYP	516	0	0	0	516	0	0	0	0
5890000	RENTS-DISTRIBUTION	WYU	95	0	0	0	95	0	0	0	0
5890000 Total			3,179	69	1,629	106	612	726	37	0	0
5900000	MAINT SUPERV & ENG	CA	85	85	0	0	0	0	0	0	0
5900000	MAINT SUPERV & ENG	IDU	134	0	0	0	0	0	134	0	0
5900000	MAINT SUPERV & ENG	OR	989	0	989	0	0	0	0	0	0
5900000	MAINT SUPERV & ENG	SNPD	2,249	73	583	146	244	1,090	112	0	0
5900000	MAINT SUPERV & ENG	UT	1,276	0	0	0	0	1,276	0	0	0
5900000	MAINT SUPERV & ENG	WA	179	0	0	179	0	0	0	0	0
5900000	MAINT SUPERV & ENG	WYP	488	0	0	0	488	0	0	0	0
5900000 Total			5,400	159	1,571	325	732	2,366	247	0	0
5910000	MAINT OF STRUCTURE	CA	55	55	0	0	0	0	0	0	0
5910000	MAINT OF STRUCTURE	IDU	86	0	0	0	0	0	86	0	0
5910000	MAINT OF STRUCTURE	OR	947	0	947	0	0	0	0	0	0
5910000	MAINT OF STRUCTURE	SNPD	125	4	32	8	13	60	6	0	0
5910000	MAINT OF STRUCTURE	UT	721	0	0	0	0	721	0	0	0
5910000	MAINT OF STRUCTURE	WA	155	0	0	155	0	0	0	0	0
5910000	MAINT OF STRUCTURE	WYP	294	0	0	0	294	0	0	0	0
5910000	MAINT OF STRUCTURE	WYU	80	0	0	0	80	0	0	0	0
5910000 Total			2,463	59	979	164	388	782	92	0	0
5920000	MAINT STAT EQUIP	CA	350	350	0	0	0	0	0	0	0
5920000	MAINT STAT EQUIP	IDU	544	0	0	0	0	0	544	0	0
5920000	MAINT STAT EQUIP	OR	2,273	0	2,273	0	0	0	0	0	0
5920000	MAINT STAT EQUIP	SNPD	1,721	56	446	112	187	834	86	0	0
5920000	MAINT STAT EQUIP	UT	2,469	0	0	0	0	2,469	0	0	0
5920000	MAINT STAT EQUIP	WA	517	0	0	517	0	0	0	0	0
5920000	MAINT STAT EQUIP	WYP	1,164	0	0	0	1,164	0	0	0	0
5920000	MAINT STAT EQUIP	WYU	-36	0	0	0	-36	0	0	0	0



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

Primary Account	Secondary Group Code	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
5920000 Total			9,002	406	2,719	629	1,315	3,303	630	0	0
5930000 MAINT OVHD LINES	DNEX Distribution O&M Expense	CA	8,621	8,621	0	0	0	0	0	0	0
5930000 MAINT OVHD LINES	DNEX Distribution O&M Expense	IDU	4,791	0	0	0	0	0	4,791	0	0
5930000 MAINT OVHD LINES	DNEX Distribution O&M Expense	OR	30,116	0	30,116	0	0	0	0	0	0
5930000 MAINT OVHD LINES	DNEX Distribution O&M Expense	SNPD	1,491	49	386	97	162	723	74	0	0
5930000 MAINT OVHD LINES	DNEX Distribution O&M Expense	UT	28,785	0	0	0	0	28,785	0	0	0
5930000 MAINT OVHD LINES	DNEX Distribution O&M Expense	WA	4,614	0	0	4,614	0	0	0	0	0
5930000 MAINT OVHD LINES	DNEX Distribution O&M Expense	WYP	6,508	0	0	0	6,508	0	0	0	0
5930000 MAINT OVHD LINES	DNEX Distribution O&M Expense	WYU	1,098	0	0	0	1,098	0	0	0	0
5930000 Total			86,023	8,670	30,502	4,711	7,767	29,507	4,865	0	0
5931000 MAINT O/H LINES-LB P	DNEX Distribution O&M Expense	CA	-72	-72	0	0	0	0	0	0	0
5931000 MAINT O/H LINES-LB P	DNEX Distribution O&M Expense	IDU	448	0	0	0	0	0	448	0	0
5931000 MAINT O/H LINES-LB P	DNEX Distribution O&M Expense	OR	-581	0	-581	0	0	0	0	0	0
5931000 MAINT O/H LINES-LB P	DNEX Distribution O&M Expense	SNPD	-14	0	-4	-1	-2	-7	-1	0	0
5931000 MAINT O/H LINES-LB P	DNEX Distribution O&M Expense	UT	834	0	0	0	0	834	0	0	0
5931000 MAINT O/H LINES-LB P	DNEX Distribution O&M Expense	WA	-98	0	0	-98	0	0	0	0	0
5931000 MAINT O/H LINES-LB P	DNEX Distribution O&M Expense	WYP	127	0	0	0	127	0	0	0	0
5931000 Total			644	-72	-585	-99	126	827	448	0	0
5940000 MAINT UDGRND LINES	DNEX Distribution O&M Expense	CA	533	533	0	0	0	0	0	0	0
5940000 MAINT UDGRND LINES	DNEX Distribution O&M Expense	IDU	833	0	0	0	0	0	833	0	0
5940000 MAINT UDGRND LINES	DNEX Distribution O&M Expense	OR	6,358	0	6,358	0	0	0	0	0	0
5940000 MAINT UDGRND LINES	DNEX Distribution O&M Expense	SNPD	56	2	14	4	6	27	3	0	0
5940000 MAINT UDGRND LINES	DNEX Distribution O&M Expense	UT	14,301	0	0	0	0	14,301	0	0	0
5940000 MAINT UDGRND LINES	DNEX Distribution O&M Expense	WA	1,233	0	0	1,233	0	0	0	0	0
5940000 MAINT UDGRND LINES	DNEX Distribution O&M Expense	WYP	1,839	0	0	0	1,839	0	0	0	0
5940000 MAINT UDGRND LINES	DNEX Distribution O&M Expense	WYU	313	0	0	0	313	0	0	0	0
5940000 Total			25,465	535	6,372	1,236	2,158	14,328	836	0	0
5950000 MAINT LINE TRANSFRM	DNEX Distribution O&M Expense	SNPD	970	32	251	63	105	470	48	0	0
5950000 Total			970	32	251	63	105	470	48	0	0
5960000 MNT STR LGHT-SIG S	DNEX Distribution O&M Expense	CA	104	104	0	0	0	0	0	0	0
5960000 MNT STR LGHT-SIG S	DNEX Distribution O&M Expense	IDU	115	0	0	0	0	0	115	0	0
5960000 MNT STR LGHT-SIG S	DNEX Distribution O&M Expense	OR	879	0	879	0	0	0	0	0	0
5960000 MNT STR LGHT-SIG S	DNEX Distribution O&M Expense	UT	1,354	0	0	0	0	1,354	0	0	0
5960000 MNT STR LGHT-SIG S	DNEX Distribution O&M Expense	WA	145	0	0	145	0	0	0	0	0
5960000 MNT STR LGHT-SIG S	DNEX Distribution O&M Expense	WYP	237	0	0	0	237	0	0	0	0



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

Primary Account	Secondary Group Code	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
5960000	MNT_STR LGHT-SIG S	WYU	96	0	0	0	0	0	0	0	0
5960000	Total		2,931	104	879	145	333	1,354	115	0	0
5970000	MNT OF METERS	CA	10	10	0	0	0	0	0	0	0
5970000	MNT OF METERS	IDU	34	0	0	0	0	0	34	0	0
5970000	MNT OF METERS	OR	146	0	146	0	0	0	0	0	0
5970000	MNT OF METERS	SNPD	-333	-11	-86	-22	-36	-161	-17	0	0
5970000	MNT OF METERS	UT	226	0	0	0	0	226	0	0	0
5970000	MNT OF METERS	WA	23	0	0	23	0	0	0	0	0
5970000	MNT OF METERS	WYP	21	0	0	0	21	0	0	0	0
5970000	MNT OF METERS	WYU	12	0	0	0	12	0	0	0	0
5970000	Total		139	-1	60	1	-4	65	17	0	0
5980000	MNT MISC DIST PLNT	CA	36	36	0	0	0	0	0	0	0
5980000	MNT MISC DIST PLNT	IDU	86	0	0	0	0	0	86	0	0
5980000	MNT MISC DIST PLNT	OR	141	0	141	0	0	0	0	0	0
5980000	MNT MISC DIST PLNT	SNPD	6,634	217	1,719	432	719	3,216	331	0	0
5980000	MNT MISC DIST PLNT	UT	662	0	0	0	0	662	0	0	0
5980000	MNT MISC DIST PLNT	WA	209	0	0	209	0	0	0	0	0
5980000	MNT MISC DIST PLNT	WYP	200	0	0	0	200	0	0	0	0
5980000	MNT MISC DIST PLNT	WYU	0	0	0	0	0	0	0	0	0
5980000	Total		7,968	252	1,860	641	919	3,878	417	0	0
5989500	MNT DIST PLNT-ENV AM	SNPD	2,065	67	535	134	224	1,001	103	0	0
5989500	Total		2,065	67	535	134	224	1,001	103	0	0
9010000	SUPRV (CUST ACCT)	CN	2,363	58	744	167	180	1,116	98	0	0
9010000	Total		2,363	58	744	167	180	1,116	98	0	0
9020000	METER READING EXP	CA	920	920	0	0	0	0	0	0	0
9020000	METER READING EXP	CN	971	24	306	69	74	458	40	0	0
9020000	METER READING EXP	IDU	2,009	0	0	0	0	0	2,009	0	0
9020000	METER READING EXP	OR	10,268	0	10,268	0	0	0	0	0	0
9020000	METER READING EXP	UT	3,486	0	0	0	0	3,486	0	0	0
9020000	METER READING EXP	WA	660	0	0	660	0	0	0	0	0
9020000	METER READING EXP	WYP	1,138	0	0	0	1,138	0	0	0	0
9020000	METER READING EXP	WYU	214	0	0	0	214	0	0	0	0
9020000	Total		19,666	944	10,574	729	1,426	3,944	2,049	0	0
9030000	CUST RCRD/COLL EXP	CN	1,043	26	328	74	80	493	43	0	0
9030000	Total		1,043	26	328	74	80	493	43	0	0



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

Primary Account	Secondary Group Code	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
9031000	CUST RCRD/CUST SYS	CN	1,845	45	581	130	141	871	76	0	0
9031000 Total			1,845	45	581	130	141	871	76	0	0
9032000	CUST ACCTG/BILL	CN	8,693	214	2,738	615	663	4,105	359	0	0
9032000	CUST ACCTG/BILL	UT	-4	0	0	0	0	-4	0	0	0
9032000 Total			8,689	214	2,738	615	663	4,101	359	0	0
9033000	CUST ACCTG/COLL	CA	194	194	0	0	0	0	0	0	0
9033000	CUST ACCTG/COLL	CN	12,337	303	3,885	872	941	5,826	510	0	0
9033000	CUST ACCTG/COLL	IDU	307	0	0	0	0	0	307	0	0
9033000	CUST ACCTG/COLL	OR	2,135	0	2,135	0	0	0	0	0	0
9033000	CUST ACCTG/COLL	UT	3,213	0	0	0	0	3,213	0	0	0
9033000	CUST ACCTG/COLL	WA	515	0	0	515	0	0	0	0	0
9033000	CUST ACCTG/COLL	WYP	446	0	0	0	446	0	0	0	0
9033000	CUST ACCTG/COLL	WYU	87	0	0	0	87	0	0	0	0
9033000 Total			19,233	497	6,021	1,387	1,473	9,039	816	0	0
9035000	CUST ACCTG/REQ	CA	26	26	0	0	0	0	0	0	0
9035000	CUST ACCTG/REQ	IDU	19	0	0	0	0	0	19	0	0
9035000	CUST ACCTG/REQ	OR	187	0	187	0	0	0	0	0	0
9035000	CUST ACCTG/REQ	UT	74	0	0	0	0	74	0	0	0
9035000	CUST ACCTG/REQ	WA	25	0	0	25	0	0	0	0	0
9035000	CUST ACCTG/REQ	WYP	41	0	0	0	41	0	0	0	0
9035000	CUST ACCTG/REQ	WYU	4	0	0	0	4	0	0	0	0
9035000 Total			376	26	187	25	45	74	19	0	0
9036000	CUST ACCTG/COMMON	CN	16,572	407	5,219	1,172	1,264	7,826	685	0	0
9036000	CUST ACCTG/COMMON	OR	12	0	12	0	0	0	0	0	0
9036000 Total			16,584	407	5,231	1,172	1,264	7,826	685	0	0
9040000	UNCOLLECT ACCOUNTS	CA	675	675	0	0	0	0	0	0	0
9040000	UNCOLLECT ACCOUNTS	CN	7	0	2	1	1	3	0	0	0
9040000	UNCOLLECT ACCOUNTS	IDU	609	0	0	0	0	0	609	0	0
9040000	UNCOLLECT ACCOUNTS	OR	6,292	0	6,292	0	0	0	0	0	0
9040000	UNCOLLECT ACCOUNTS	UT	4,839	0	0	0	0	4,839	0	0	0
9040000	UNCOLLECT ACCOUNTS	WA	2,039	0	0	2,039	0	0	0	0	0
9040000	UNCOLLECT ACCOUNTS	WYP	1,001	0	0	0	1,001	0	0	0	0
9040000 Total			15,461	675	6,294	2,039	1,001	4,842	609	0	0
9042000	UNCOLL ACCTS-JOINT U	CA	-21	-21	0	0	0	0	0	0	0
9042000	UNCOLL ACCTS-JOINT U	IDU	0	0	0	0	0	0	0	0	0



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

Primary Account	Secondary Group Code	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
9042000	UNCOLL ACCTS-JOINT U	CAEX	Customer Accounting Expense	OR	-10	0	-10	0	0	0	0
9042000	UNCOLL ACCTS-JOINT U	CAEX	Customer Accounting Expense	UT	-13	0	0	0	-13	0	0
9042000	UNCOLL ACCTS-JOINT U	CAEX	Customer Accounting Expense	WA	8	0	0	8	0	0	0
9042000	UNCOLL ACCTS-JOINT U	CAEX	Customer Accounting Expense	WYP	0	0	0	0	0	0	0
9042000 Total					-37	-21	8	-10	-13	0	0
9050000	MISC CUST ACCT EXP	CAEX	Customer Accounting Expense	CN	12	0	4	1	6	1	0
9050000	MISC CUST ACCT EXP	CAEX	Customer Accounting Expense	OR	0	0	0	0	0	0	0
9050000	MISC CUST ACCT EXP	CAEX	Customer Accounting Expense	UT	869	0	0	0	869	0	0
9050000 Total					882	0	4	1	875	1	0
9070000	SUPRV (CUST SERV)	CSEX	Customer Service Expense	CN	289	7	91	20	136	12	0
9070000 Total					289	7	91	20	136	12	0
9080000	CUST ASSIST EXP	CSEX	Customer Service Expense	CA	105	105	0	0	0	0	0
9080000	CUST ASSIST EXP	CSEX	Customer Service Expense	CN	6	0	2	0	3	0	0
9080000	CUST ASSIST EXP	CSEX	Customer Service Expense	IDU	0	0	0	0	0	0	0
9080000	CUST ASSIST EXP	CSEX	Customer Service Expense	OR	22	0	22	0	0	0	0
9080000	CUST ASSIST EXP	CSEX	Customer Service Expense	UT	8	0	0	0	8	0	0
9080000	CUST ASSIST EXP	CSEX	Customer Service Expense	WA	18	0	0	18	0	0	0
9080000	CUST ASSIST EXP	CSEX	Customer Service Expense	WYP	2	0	0	0	2	0	0
9080000 Total					163	105	24	19	11	1	0
9081000	CUST ASST EXP-GENL	CSEX	Customer Service Expense	CN	134	3	42	9	63	6	0
9081000 Total					134	3	42	9	63	6	0
9084000	DSM DIRECT	CSEX	Customer Service Expense	CA	15	15	0	0	0	0	0
9084000	DSM DIRECT	CSEX	Customer Service Expense	CN	920	23	290	65	435	38	0
9084000	DSM DIRECT	CSEX	Customer Service Expense	OTHER	47	0	0	0	0	0	47
9084000	DSM DIRECT	CSEX	Customer Service Expense	UT	1	0	0	0	1	0	0
9084000	DSM DIRECT	CSEX	Customer Service Expense	WA	4	0	0	4	0	0	0
9084000	DSM DIRECT	CSEX	Customer Service Expense	WYP	0	0	0	0	0	0	0
9084000 Total					987	37	290	69	435	38	47
9085000	DSM AMORT	CSEX	Customer Service Expense	IDU	68	0	0	0	0	68	0
9085000	DSM AMORT	CSEX	Customer Service Expense	WYP	6	0	0	0	6	0	0
9085000 Total					74	0	0	0	6	68	0
9085100	DSM AMORT-SBC/ECC	CSEX	Customer Service Expense	OTHER	65,739	0	0	0	0	0	65,739
9085100 Total					65,739	0	0	0	0	0	65,739
9086000	CUST SERV	CSEX	Customer Service Expense	CN	531	13	167	38	251	22	0



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

Primary Account	Secondary Group Code	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
9086000 CUST SERV	CSEX Customer Service Expense	IDU	-39	0	0	0	0	0	0	-39	0
9086000 CUST SERV	CSEX Customer Service Expense	OR	1,970	0	1,970	0	0	0	0	0	0
9086000 CUST SERV	CSEX Customer Service Expense	UT	2,320	0	0	0	0	2,320	0	0	0
9086000 CUST SERV	CSEX Customer Service Expense	WA	248	0	0	248	0	0	0	0	0
9086000 CUST SERV	CSEX Customer Service Expense	WYP	927	0	0	0	927	0	0	0	0
9086000 Total			5,958	13	2,137	286	968	2,571	-17	0	0
9089500 BLUE SKY EXPENSE	CSEX Customer Service Expense	OTHER	3,869	0	0	0	0	0	0	0	3,869
9089500 Total			3,869	0	0	0	0	0	0	0	3,869
9089600 SOLAR FEED-IN EXP	CSEX Customer Service Expense	OTHER	10,862	0	0	0	0	0	0	0	10,862
9089600 Total			10,862	0	0	0	0	0	0	0	10,862
9089700 SUBSCRIBER SOLAR	CSEX Customer Service Expense	UT	110	0	0	0	0	110	0	0	0
9089700 Total			110	0	0	0	0	110	0	0	0
9090000 INFOR/INSTRCT ADV	CSEX Customer Service Expense	CA	70	70	0	0	0	0	0	0	0
9090000 INFOR/INSTRCT ADV	CSEX Customer Service Expense	CN	2,220	55	699	157	169	1,048	92	0	0
9090000 INFOR/INSTRCT ADV	CSEX Customer Service Expense	IDU	39	0	0	0	0	0	39	0	0
9090000 INFOR/INSTRCT ADV	CSEX Customer Service Expense	OR	255	0	255	0	0	0	0	0	0
9090000 INFOR/INSTRCT ADV	CSEX Customer Service Expense	UT	549	0	0	0	0	549	0	0	0
9090000 INFOR/INSTRCT ADV	CSEX Customer Service Expense	WA	57	0	0	57	0	0	0	0	0
9090000 INFOR/INSTRCT ADV	CSEX Customer Service Expense	WYP	145	0	0	0	145	0	0	0	0
9090000 INFOR/INSTRCT ADV	CSEX Customer Service Expense	WYU	0	0	0	0	0	0	0	0	0
9090000 Total			3,336	125	954	214	314	1,598	131	0	0
9100000 MISC CUST SERV/INF	CSEX Customer Service Expense	CN	3	0	1	0	0	2	0	0	0
9100000 Total			3	0	1	0	0	2	0	0	0
9200000 ADMIN & GEN SALARY	AGEX Administrative & General Expense	OR	0	0	0	0	0	0	0	0	0
9200000 ADMIN & GEN SALARY	AGEX Administrative & General Expense	SO	70,992	1,537	19,244	5,603	9,929	30,561	4,101	17	0
9200000 ADMIN & GEN SALARY	AGEX Administrative & General Expense	UT	0	0	0	0	0	0	0	0	0
9200000 ADMIN & GEN SALARY	AGEX Administrative & General Expense	WA	0	0	0	0	0	0	0	0	0
9200000 Total			70,992	1,537	19,244	5,603	9,929	30,561	4,101	17	0
9210000 OFFICE SUPPL & EXP	AGEX Administrative & General Expense	CA	6	6	0	0	0	0	0	0	0
9210000 OFFICE SUPPL & EXP	AGEX Administrative & General Expense	CN	94	2	30	7	7	45	4	0	0
9210000 OFFICE SUPPL & EXP	AGEX Administrative & General Expense	IDU	33	0	0	0	0	0	33	0	0
9210000 OFFICE SUPPL & EXP	AGEX Administrative & General Expense	OR	81	0	81	0	0	0	0	0	0
9210000 OFFICE SUPPL & EXP	AGEX Administrative & General Expense	SO	8,933	193	2,421	705	1,249	3,845	516	2	0
9210000 OFFICE SUPPL & EXP	AGEX Administrative & General Expense	UT	134	0	0	0	0	134	0	0	0
9210000 OFFICE SUPPL & EXP	AGEX Administrative & General Expense	WA	13	0	0	13	0	0	0	0	0



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

Primary Account	Secondary Group Code	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
9210000	AGEX OFFICE SUPPL & EXP	WYP	47	0	0	0	47	0	0	0	0
9210000	AGEX OFFICE SUPPL & EXP	WYU	14	0	0	0	14	0	0	0	0
9210000 Total			9,356	202	2,532	725	1,317	4,023	553	2	0
9220000	AGEX A&G EXP TRANSF-CR	SO	-31,140	-674	-8,441	-2,458	-4,355	-13,406	-1,799	-8	0
9220000 Total			-31,140	-674	-8,441	-2,458	-4,355	-13,406	-1,799	-8	0
9230000	AGEX OUTSIDE SERVICES	CA	63	63	0	0	0	0	0	0	0
9230000	AGEX OUTSIDE SERVICES	IDU	7	0	0	0	0	0	0	7	0
9230000	AGEX OUTSIDE SERVICES	OR	181	0	181	0	0	0	0	0	0
9230000	AGEX OUTSIDE SERVICES	SO	12,931	280	3,505	1,021	1,809	5,567	747	3	0
9230000	AGEX OUTSIDE SERVICES	UT	2,643	0	0	0	0	2,643	0	0	0
9230000	AGEX OUTSIDE SERVICES	WA	226	0	0	226	0	0	0	0	0
9230000	AGEX OUTSIDE SERVICES	WYP	13	0	0	0	13	0	0	0	0
9230000	AGEX OUTSIDE SERVICES	WYU	1	0	0	0	1	0	0	0	0
9230000 Total			16,064	343	3,687	1,246	1,822	8,210	754	3	0
9239990	AGEX AFFL SERV EMPLOYED	IDU	2	0	0	0	0	0	0	2	0
9239990	AGEX AFFL SERV EMPLOYED	OR	20	0	20	0	0	0	0	0	0
9239990	AGEX AFFL SERV EMPLOYED	SO	7,769	168	2,106	613	1,087	3,344	449	2	0
9239990	AGEX AFFL SERV EMPLOYED	UT	14	0	0	0	0	14	0	0	0
9239990 Total			7,805	168	2,126	613	1,087	3,359	451	2	0
9241000	AGEX PROP INS-ACCRL SITUS	IDU	114	0	0	0	0	0	0	114	0
9241000	AGEX PROP INS-ACCRL SITUS	OR	7,069	0	7,069	0	0	0	0	0	0
9241000	AGEX PROP INS-ACCRL SITUS	UT	2,152	0	0	0	0	2,152	0	0	0
9241000	AGEX PROP INS-ACCRL SITUS	WYP	350	0	0	0	350	0	0	0	0
9241000 Total			9,684	0	7,069	0	350	2,152	114	0	0
9242000	AGEX PROP INS-CLAIM SITUS	CA	197	197	0	0	0	0	0	0	0
9242000	AGEX PROP INS-CLAIM SITUS	IDU	-7	0	0	0	0	0	-7	0	0
9242000	AGEX PROP INS-CLAIM SITUS	OR	-567	0	-567	0	0	0	0	0	0
9242000	AGEX PROP INS-CLAIM SITUS	UT	-49	0	0	0	0	-49	0	0	0
9242000	AGEX PROP INS-CLAIM SITUS	WYP	-17	0	0	0	-17	0	0	0	0
9242000 Total			-443	197	-567	0	-17	-49	-7	0	0
9243000	AGEX PROP INS - PREMIUMS	SO	5,580	121	1,512	440	780	2,402	322	1	0
9243000 Total			5,580	121	1,512	440	780	2,402	322	1	0
9250000	AGEX INJURIES & DAMAGES	SO	9,434	204	2,557	745	1,319	4,061	545	2	0
9250000 Total			9,434	204	2,557	745	1,319	4,061	545	2	0



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

Primary Account	Secondary Group Code	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
9251000	INJURIES & DAMAGES	OR	-1,237	0	-1,237	0	0	0	0	0	0
9251000	INJURIES & DAMAGES	SO	1,237	27	335	98	173	532	71	0	0
9251000 Total			0	27	-902	98	173	532	71	0	0
9261500	PEN EXP-STATE SITUS	CA	-94	-94	0	0	0	0	0	0	0
9261500	PEN EXP-STATE SITUS	OR	-1,022	0	-1,022	0	0	0	0	0	0
9261500	PEN EXP-STATE SITUS	SO	-1,641	-36	-445	-130	-230	-706	-95	0	0
9261500	PEN EXP-STATE SITUS	UT	283	0	0	0	0	283	0	0	0
9261500 Total			-2,473	-129	-1,467	-130	-230	-423	-95	0	0
9262500	POSTRET EXP-ST SITUS	CA	17	17	0	0	0	0	0	0	0
9262500	POSTRET EXP-ST SITUS	OR	193	0	193	0	0	0	0	0	0
9262500	POSTRET EXP-ST SITUS	UT	279	0	0	0	0	279	0	0	0
9262500	POSTRET EXP-ST SITUS	WYP	353	0	0	0	353	0	0	0	0
9262500 Total			842	17	193	0	353	279	0	0	0
9269100	GROSS-UP - PENSION	SO	-1,287	-28	-349	-102	-180	-554	-74	0	0
9269100 Total			-1,287	-28	-349	-102	-180	-554	-74	0	0
9269200	GROSS-UP - POST-RETR	SO	-10,884	-236	-2,950	-859	-1,522	-4,685	-629	-3	0
9269200 Total			-10,884	-236	-2,950	-859	-1,522	-4,685	-629	-3	0
9269300	GROSS-UP - SERP	SO	2,445	53	663	193	342	1,052	141	1	0
9269300 Total			2,445	53	663	193	342	1,052	141	1	0
9269400	GROSS-UP - MD/DN/V/L	SO	60,667	1,313	16,445	4,788	8,485	26,116	3,504	15	0
9269400 Total			60,667	1,313	16,445	4,788	8,485	26,116	3,504	15	0
9269500	GROSS-UP - 401(K) EX	SO	37,339	808	10,121	2,947	5,222	16,074	2,157	9	0
9269500 Total			37,339	808	10,121	2,947	5,222	16,074	2,157	9	0
9269600	GROSS-UP - POST-EMPL	SO	6,358	138	1,723	502	889	2,737	367	2	0
9269600 Total			6,358	138	1,723	502	889	2,737	367	2	0
9269700	GROSS-UP - OTH BEN E	SO	5,457	118	1,479	431	763	2,349	315	1	0
9269700 Total			5,457	118	1,479	431	763	2,349	315	1	0
9280000	REGULATORY COM EXP	CA	442	442	0	0	0	0	0	0	0
9280000	REGULATORY COM EXP	IDU	56	0	0	0	0	0	56	0	0
9280000	REGULATORY COM EXP	OR	649	0	649	0	0	0	0	0	0
9280000	REGULATORY COM EXP	SE	24	0	6	2	4	10	2	0	0
9280000	REGULATORY COM EXP	SO	2,387	52	647	188	334	1,028	138	1	0
9280000	REGULATORY COM EXP	UT	599	0	0	0	0	599	0	0	0
9280000	REGULATORY COM EXP	WA	18	0	0	18	0	0	0	0	0



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

Primary Account	Secondary Group Code	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
9280000	REGULATORY COM EXP	AGEX	252	0	0	0	252	0	0	0	0
9280000 Total			4,427	494	1,302	209	590	1,637	195	1	0
9282000	REG COMM EXPENSE	AGEX	72	72	0	0	0	0	0	0	0
9282000	REG COMM EXPENSE	AGEX	601	0	0	0	0	0	601	0	0
9282000	REG COMM EXPENSE	AGEX	4,254	0	4,254	0	0	0	0	0	0
9282000	REG COMM EXPENSE	AGEX	1	0	0	0	0	0	0	0	0
9282000	REG COMM EXPENSE	AGEX	6,306	0	0	0	0	6,306	0	0	0
9282000	REG COMM EXPENSE	AGEX	684	0	0	684	0	0	0	0	0
9282000	REG COMM EXPENSE	AGEX	1,778	0	0	0	1,778	0	0	0	0
9282000 Total			13,695	72	4,254	684	1,778	6,306	601	0	0
9283000	FERC FILING FEE	AGEX	4,731	72	1,219	382	714	2,058	283	2	0
9283000 Total			4,731	72	1,219	382	714	2,058	283	2	0
9290000	DUPLICATE CHRGS-CR	AGEX	-3,396	-74	-920	-268	-475	-1,462	-196	-1	0
9290000 Total			-3,396	-74	-920	-268	-475	-1,462	-196	-1	0
9299100	DUP CHG CR - PENSION	AGEX	1,287	28	349	102	180	554	74	0	0
9299100 Total			1,287	28	349	102	180	554	74	0	0
9299200	DUP CHG CR - POST-RT	AGEX	10,884	236	2,950	859	1,522	4,685	629	3	0
9299200 Total			10,884	236	2,950	859	1,522	4,685	629	3	0
9299300	DUP CHRG CR - SERP	AGEX	-2,445	-53	-663	-193	-342	-1,052	-141	-1	0
9299300 Total			-2,445	-53	-663	-193	-342	-1,052	-141	-1	0
9299400	DUP CHG CR - M/D/V/L	AGEX	-60,667	-1,313	-16,445	-4,788	-8,485	-26,116	-3,504	-15	0
9299400 Total			-60,667	-1,313	-16,445	-4,788	-8,485	-26,116	-3,504	-15	0
9299500	DUP CHRG CR - 401(K)	AGEX	-37,339	-808	-10,121	-2,947	-5,222	-16,074	-2,157	-9	0
9299500 Total			-37,339	-808	-10,121	-2,947	-5,222	-16,074	-2,157	-9	0
9299600	DUP CHG CR - POST-EM	AGEX	-6,358	-138	-1,723	-502	-889	-2,737	-367	-2	0
9299600 Total			-6,358	-138	-1,723	-502	-889	-2,737	-367	-2	0
9299700	DUP CHG CR - OTH BEN	AGEX	-5,457	-118	-1,479	-431	-763	-2,349	-315	-1	0
9299700 Total			-5,457	-118	-1,479	-431	-763	-2,349	-315	-1	0
9301000	GEN ADVERTISING EXP	AGEX	1	0	0	0	0	1	0	0	0
9301000 Total			1	0	0	0	0	1	0	0	0
9302000	MISC GEN EXP-OTHER	AGEX	2	0	0	0	0	0	2	0	0
9302000	MISC GEN EXP-OTHER	AGEX	29	0	29	0	0	0	0	0	0
9302000	MISC GEN EXP-OTHER	AGEX	2,217	48	601	175	310	954	128	1	0
9302000	MISC GEN EXP-OTHER	AGEX	6	0	0	0	0	6	0	0	0



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

Primary Account	Secondary Group Code	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
9302000	MISC GEN EXP-OTHER	AGEX	Administrative & General Expense	WA	3	0	0	3	0	0	0
9302000	MISC GEN EXP-OTHER	AGEX	Administrative & General Expense	WYP	17	0	0	0	17	0	0
9302000	Total				2,273	48	630	177	327	960	130
9310000	RENTS (A&G)	AGEX	Administrative & General Expense	CA	57	57	0	0	0	0	0
9310000	RENTS (A&G)	AGEX	Administrative & General Expense	IDU	1	0	0	0	0	1	0
9310000	RENTS (A&G)	AGEX	Administrative & General Expense	OR	326	0	326	0	0	0	0
9310000	RENTS (A&G)	AGEX	Administrative & General Expense	SO	2,544	55	689	201	356	1,095	147
9310000	RENTS (A&G)	AGEX	Administrative & General Expense	UT	5	0	0	0	0	5	0
9310000	RENTS (A&G)	AGEX	Administrative & General Expense	WA	46	0	0	46	0	0	0
9310000	RENTS (A&G)	AGEX	Administrative & General Expense	WYP	62	0	0	0	62	0	0
9310000	Total				3,040	112	1,015	247	418	1,100	148
9350000	MAINT GENERAL PLNT	AGEX	Administrative & General Expense	CA	85	85	0	0	0	0	0
9350000	MAINT GENERAL PLNT	AGEX	Administrative & General Expense	CN	77	2	24	5	6	36	3
9350000	MAINT GENERAL PLNT	AGEX	Administrative & General Expense	IDU	16	0	0	0	0	16	0
9350000	MAINT GENERAL PLNT	AGEX	Administrative & General Expense	OR	225	0	225	0	0	0	0
9350000	MAINT GENERAL PLNT	AGEX	Administrative & General Expense	SO	21,043	456	5,704	1,661	2,943	9,059	1,215
9350000	MAINT GENERAL PLNT	AGEX	Administrative & General Expense	UT	92	0	0	0	0	92	0
9350000	MAINT GENERAL PLNT	AGEX	Administrative & General Expense	WA	47	0	0	47	0	0	0
9350000	MAINT GENERAL PLNT	AGEX	Administrative & General Expense	WYP	41	0	0	0	41	0	0
9350000	MAINT GENERAL PLNT	AGEX	Administrative & General Expense	WYU	11	0	0	0	11	0	0
9350000	Total				21,637	543	5,953	1,713	3,000	9,187	1,235
Grand Total					2,809,763	52,228	714,554	204,927	404,629	1,158,778	166,884
										773	106,989

B3. DEPRECIATION EXPENSE



Depreciation Expense

Twelve Months Ending - December 2017

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other	
4030000	DEPN EXPENSE-ELECT	3102000	LAND RIGHTS	SG	909	14	234	74	137	396	54	0
4030000	DEPN EXPENSE-ELECT	3110000	STRUCTURES AND IMPROVEMENTS	SG	29,530	451	7,611	2,387	4,459	12,847	1,765	10
4030000	DEPN EXPENSE-ELECT	3120000	BOILER PLANT EQUIPMENT	SG	164,034	2,504	42,276	13,259	24,771	71,362	9,807	55
4030000	DEPN EXPENSE-ELECT	3140000	TURBOGENERATOR UNITS	SG	33,803	516	8,712	2,732	5,105	14,706	2,021	11
4030000	DEPN EXPENSE-ELECT	3150000	ACCESSORY ELECTRIC EQUIPMENT	SG	14,877	227	3,834	1,203	2,247	6,472	889	5
4030000	DEPN EXPENSE-ELECT	3157000	ACCESSORY ELECTRIC EQUIP-SUPV & ALARM	SG	1	0	0	0	0	1	0	0
4030000	DEPN EXPENSE-ELECT	3160000	MISCELLANEOUS POWER PLANT EQUIPMENT	SG	1,326	20	342	107	200	577	79	0
4030000	DEPN EXPENSE-ELECT	3302000	LAND RIGHTS	SG-P	107	2	27	9	16	46	6	0
4030000	DEPN EXPENSE-ELECT	3302000	LAND RIGHTS	SG-U	10	0	3	1	1	4	1	0
4030000	DEPN EXPENSE-ELECT	3303000	WATER RIGHTS	SG-U	2	0	0	0	0	1	0	0
4030000	DEPN EXPENSE-ELECT	3304000	FLOOD RIGHTS	SG-P	13	0	3	1	2	6	1	0
4030000	DEPN EXPENSE-ELECT	3304000	FLOOD RIGHTS	SG-U	3	0	1	0	0	1	0	0
4030000	DEPN EXPENSE-ELECT	3305000	LAND RIGHTS - FISH/WILDLIFE	SG-P	2	0	0	0	0	1	0	0
4030000	DEPN EXPENSE-ELECT	3310000	STRUCTURES AND IMPROVE	SG-P	6	0	2	0	1	3	0	0
4030000	DEPN EXPENSE-ELECT	3310000	STRUCTURES AND IMPROVE	SG-U	255	4	66	21	39	111	15	0
4030000	DEPN EXPENSE-ELECT	3311000	STRUCTURES AND IMPROVE-PRODUCTION	SG-P	2,026	31	522	164	306	881	121	1
4030000	DEPN EXPENSE-ELECT	3311000	STRUCTURES AND IMPROVE-PRODUCTION	SG-U	202	3	52	16	31	88	12	0
4030000	DEPN EXPENSE-ELECT	3312000	STRUCTURES AND IMPROVE-FISH/WILDLIFE	SG-P	4,628	71	1,193	374	699	2,013	277	2
4030000	DEPN EXPENSE-ELECT	3312000	STRUCTURES AND IMPROVE-FISH/WILDLIFE	SG-U	12	0	3	1	2	5	1	0
4030000	DEPN EXPENSE-ELECT	3313000	STRUCTURES AND IMPROVE-RECREATION	SG-P	447	7	115	36	68	194	27	0
4030000	DEPN EXPENSE-ELECT	3313000	STRUCTURES AND IMPROVE-RECREATION	SG-U	98	1	25	8	15	43	6	0
4030000	DEPN EXPENSE-ELECT	3320000	"RESERVOIRS, DAMS & WATERWAYS"	SG-P	87	1	22	7	13	38	5	0
4030000	DEPN EXPENSE-ELECT	3320000	"RESERVOIRS, DAMS & WATERWAYS"	SG-U	876	13	226	71	132	381	52	0
4030000	DEPN EXPENSE-ELECT	3321000	"RESERVOIRS, DAMS, & WTRWYS-PRODUCTION"	SG-P	11,571	177	2,982	935	1,747	5,034	692	4
4030000	DEPN EXPENSE-ELECT	3321000	"RESERVOIRS, DAMS, & WTRWYS-PRODUCTION"	SG-U	3,108	47	801	251	469	1,352	186	1
4030000	DEPN EXPENSE-ELECT	3322000	"RESERVOIRS, DAMS, & WTRWYS-FISH/WILDLIF	SG-P	1,527	23	394	123	231	664	91	1
4030000	DEPN EXPENSE-ELECT	3322000	"RESERVOIRS, DAMS, & WTRWYS-FISH/WILDLIF	SG-U	13	0	3	1	2	6	1	0
4030000	DEPN EXPENSE-ELECT	3323000	"RESERVOIRS, DAMS, & WTRWYS-RECREATION"	SG-P	4	0	1	0	1	2	0	0
4030000	DEPN EXPENSE-ELECT	3323000	"RESERVOIRS, DAMS, & WTRWYS-RECREATION"	SG-U	3	0	1	0	0	1	0	0
4030000	DEPN EXPENSE-ELECT	3330000	"WATER WHEELS, TURB & GENERATORS"	SG-P	2,970	45	765	240	449	1,292	178	1
4030000	DEPN EXPENSE-ELECT	3330000	"WATER WHEELS, TURB & GENERATORS"	SG-U	1,975	30	509	160	298	859	118	1
4030000	DEPN EXPENSE-ELECT	3340000	ACCESSORY ELECTRIC EQUIPMENT	SG-P	2,916	45	751	236	440	1,268	174	1
4030000	DEPN EXPENSE-ELECT	3340000	ACCESSORY ELECTRIC EQUIPMENT	SG-U	591	9	152	48	89	257	35	0
4030000	DEPN EXPENSE-ELECT	3347000	ACCESSORY ELECT EQUIP - SUPV & ALARM	SG-P	52	1	13	4	8	23	3	0
4030000	DEPN EXPENSE-ELECT	3347000	ACCESSORY ELECT EQUIP - SUPV & ALARM	SG-U	2	0	1	0	0	1	0	0



Depreciation Expense

Twelve Months Ending - December 2017

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4030000	DEPN EXPENSE-ELECT	3350000	SG-U	5	0	1	0	1	2	0	0
4030000	DEPN EXPENSE-ELECT	3351000	SG-P	56	15	5	9	25	3	0	0
4030000	DEPN EXPENSE-ELECT	3353000	SG-P	0	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3360000	SG-P	644	10	166	52	97	280	38	0
4030000	DEPN EXPENSE-ELECT	3360000	SG-U	70	1	18	6	11	31	4	0
4030000	DEPN EXPENSE-ELECT	3410000	SG	6,612	101	1,704	534	998	2,876	395	2
4030000	DEPN EXPENSE-ELECT	3420000	SG	494	8	127	40	75	215	30	0
4030000	DEPN EXPENSE-ELECT	3430000	SG	94,831	1,447	24,441	7,666	14,320	41,255	5,670	32
4030000	DEPN EXPENSE-ELECT	3440000	SG	14,576	222	3,757	1,178	2,201	6,341	871	5
4030000	DEPN EXPENSE-ELECT	3450000	SG	9,540	146	2,459	771	1,441	4,150	570	3
4030000	DEPN EXPENSE-ELECT	3460000	SG	446	7	115	36	67	194	27	0
4030000	DEPN EXPENSE-ELECT	3502000	SG	2,559	39	659	207	386	1,113	153	1
4030000	DEPN EXPENSE-ELECT	3520000	SG	3,479	53	897	281	525	1,514	208	1
4030000	DEPN EXPENSE-ELECT	3530000	SG	32,400	495	8,350	2,619	4,893	14,095	1,937	11
4030000	DEPN EXPENSE-ELECT	3534000	SG	2,795	43	720	226	422	1,216	167	1
4030000	DEPN EXPENSE-ELECT	3537000	SG	378	6	97	31	57	165	23	0
4030000	DEPN EXPENSE-ELECT	3540000	SG	19,779	302	5,097	1,599	2,987	8,604	1,182	7
4030000	DEPN EXPENSE-ELECT	3550000	SG	20,172	308	5,199	1,631	3,046	8,776	1,206	7
4030000	DEPN EXPENSE-ELECT	3560000	SG	22,884	349	5,898	1,850	3,456	9,956	1,368	8
4030000	DEPN EXPENSE-ELECT	3570000	SG	56	1	15	5	9	24	3	0
4030000	DEPN EXPENSE-ELECT	3580000	SG	133	2	34	11	20	58	8	0
4030000	DEPN EXPENSE-ELECT	3590000	SG	158	2	41	13	24	69	9	0
4030000	DEPN EXPENSE-ELECT	3602000	CA	25	25	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3602000	IDU	26	0	0	0	0	0	26	0
4030000	DEPN EXPENSE-ELECT	3602000	OR	58	0	58	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3602000	UT	180	0	0	0	0	180	0	0
4030000	DEPN EXPENSE-ELECT	3602000	WA	7	0	0	7	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3602000	WYP	39	0	0	0	39	0	0	0
4030000	DEPN EXPENSE-ELECT	3602000	WYU	78	0	0	0	78	0	0	0
4030000	DEPN EXPENSE-ELECT	3610000	CA	105	105	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3610000	IDU	39	0	0	0	0	0	39	0
4030000	DEPN EXPENSE-ELECT	3610000	OR	543	0	543	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3610000	UT	903	0	0	0	0	903	0	0
4030000	DEPN EXPENSE-ELECT	3610000	WA	69	0	0	69	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3610000	WYP	222	0	0	0	222	0	0	0



Depreciation Expense

Twelve Months Ending - December 2017
 Allocation Method - Factor 2017 Protocol
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4030000	DEPN EXPENSE-ELECT	3610000	STRUCTURES & IMPROVEMENTS	WYU	89	0	0	89	0	0	0
4030000	DEPN EXPENSE-ELECT	3620000	STATION EQUIPMENT	CA	680	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3620000	STATION EQUIPMENT	IDU	615	0	0	0	0	615	0
4030000	DEPN EXPENSE-ELECT	3620000	STATION EQUIPMENT	OR	4,664	0	4,664	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3620000	STATION EQUIPMENT	UT	10,794	0	0	0	10,794	0	0
4030000	DEPN EXPENSE-ELECT	3620000	STATION EQUIPMENT	WA	1,320	0	1,320	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3620000	STATION EQUIPMENT	WYP	2,263	0	0	2,263	0	0	0
4030000	DEPN EXPENSE-ELECT	3620000	STATION EQUIPMENT	WYU	361	0	0	361	0	0	0
4030000	DEPN EXPENSE-ELECT	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	CA	28	28	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	IDU	9	0	0	0	0	9	0
4030000	DEPN EXPENSE-ELECT	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	OR	75	0	75	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	UT	160	0	0	0	160	0	0
4030000	DEPN EXPENSE-ELECT	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WA	22	0	22	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WYP	39	0	0	39	0	0	0
4030000	DEPN EXPENSE-ELECT	3627000	STATION EQUIPMENT-SUPERVISORY & ALARM	WYU	5	0	0	5	0	0	0
4030000	DEPN EXPENSE-ELECT	3640000	"POLES, TOWERS AND FIXTURES"	CA	2,477	2,477	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3640000	"POLES, TOWERS AND FIXTURES"	IDU	3,124	0	0	0	0	3,124	0
4030000	DEPN EXPENSE-ELECT	3640000	"POLES, TOWERS AND FIXTURES"	OR	12,340	0	12,340	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3640000	"POLES, TOWERS AND FIXTURES"	UT	13,473	0	0	0	13,473	0	0
4030000	DEPN EXPENSE-ELECT	3640000	"POLES, TOWERS AND FIXTURES"	WA	3,816	0	3,816	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3640000	"POLES, TOWERS AND FIXTURES"	WYP	5,063	0	0	5,063	0	0	0
4030000	DEPN EXPENSE-ELECT	3640000	"POLES, TOWERS AND FIXTURES"	WYU	1,074	0	0	1,074	0	0	0
4030000	DEPN EXPENSE-ELECT	3650000	OVERHEAD CONDUCTORS & DEVICES	CA	1,105	1,105	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3650000	OVERHEAD CONDUCTORS & DEVICES	IDU	942	0	0	0	0	942	0
4030000	DEPN EXPENSE-ELECT	3650000	OVERHEAD CONDUCTORS & DEVICES	OR	6,840	0	6,840	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3650000	OVERHEAD CONDUCTORS & DEVICES	UT	6,444	0	0	0	6,444	0	0
4030000	DEPN EXPENSE-ELECT	3650000	OVERHEAD CONDUCTORS & DEVICES	WA	1,749	0	1,749	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3650000	OVERHEAD CONDUCTORS & DEVICES	WYP	2,345	0	0	2,345	0	0	0
4030000	DEPN EXPENSE-ELECT	3650000	OVERHEAD CONDUCTORS & DEVICES	WYU	338	0	0	338	0	0	0
4030000	DEPN EXPENSE-ELECT	3660000	UNDERGROUND CONDUIT	CA	525	525	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3660000	UNDERGROUND CONDUIT	IDU	225	0	0	0	0	225	0
4030000	DEPN EXPENSE-ELECT	3660000	UNDERGROUND CONDUIT	OR	1,840	0	1,840	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3660000	UNDERGROUND CONDUIT	UT	4,917	0	0	0	4,917	0	0
4030000	DEPN EXPENSE-ELECT	3660000	UNDERGROUND CONDUIT	WA	510	0	510	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3660000	UNDERGROUND CONDUIT	WYP	737	0	0	737	0	0	0



Depreciation Expense

Twelve Months Ending - December 2017

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4030000	DEPN EXPENSE-ELECT	3660000	160	0	0	0	160	0	0	0	0
4030000	UNDERGROUND CONDUIT	WYU	160	0	0	0	160	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3670000	477	477	0	0	0	0	0	0	0
4030000	UNDERGROUND CONDUCTORS & DEVICES	CA	477	477	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3670000	626	0	0	0	0	0	626	0	0
4030000	UNDERGROUND CONDUCTORS & DEVICES	IDU	626	0	0	0	0	0	626	0	0
4030000	DEPN EXPENSE-ELECT	3670000	3,782	0	3,782	0	0	0	0	0	0
4030000	UNDERGROUND CONDUCTORS & DEVICES	OR	3,782	0	3,782	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3670000	13,288	0	0	0	0	13,288	0	0	0
4030000	UNDERGROUND CONDUCTORS & DEVICES	UT	13,288	0	0	0	0	13,288	0	0	0
4030000	DEPN EXPENSE-ELECT	3670000	693	0	0	693	0	0	0	0	0
4030000	UNDERGROUND CONDUCTORS & DEVICES	WA	693	0	0	693	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3670000	1,451	0	0	0	1,451	0	0	0	0
4030000	UNDERGROUND CONDUCTORS & DEVICES	WYP	1,451	0	0	0	1,451	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3670000	606	0	0	0	606	0	0	0	0
4030000	UNDERGROUND CONDUCTORS & DEVICES	WYU	606	0	0	0	606	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3680000	1,340	1,340	0	0	0	0	0	0	0
4030000	LINE TRANSFORMERS	CA	1,340	1,340	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3680000	1,877	0	0	0	0	0	1,877	0	0
4030000	LINE TRANSFORMERS	IDU	1,877	0	0	0	0	0	1,877	0	0
4030000	DEPN EXPENSE-ELECT	3680000	10,736	0	10,736	0	0	0	0	0	0
4030000	LINE TRANSFORMERS	OR	10,736	0	10,736	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3680000	12,080	0	0	0	0	12,080	0	0	0
4030000	LINE TRANSFORMERS	UT	12,080	0	0	0	0	12,080	0	0	0
4030000	DEPN EXPENSE-ELECT	3680000	2,924	0	0	2,924	0	0	0	0	0
4030000	LINE TRANSFORMERS	WA	2,924	0	0	2,924	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3680000	3,341	0	0	0	3,341	0	0	0	0
4030000	LINE TRANSFORMERS	WYP	3,341	0	0	0	3,341	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3680000	482	0	0	0	482	0	0	0	0
4030000	LINE TRANSFORMERS	WYU	482	0	0	0	482	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3691000	175	175	0	0	0	0	0	0	0
4030000	SERVICES - OVERHEAD	CA	175	175	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3691000	189	0	0	0	0	0	189	0	0
4030000	SERVICES - OVERHEAD	IDU	189	0	0	0	0	0	189	0	0
4030000	DEPN EXPENSE-ELECT	3691000	2,063	0	2,063	0	0	0	0	0	0
4030000	SERVICES - OVERHEAD	OR	2,063	0	2,063	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3691000	1,927	0	0	0	0	1,927	0	0	0
4030000	SERVICES - OVERHEAD	UT	1,927	0	0	0	0	1,927	0	0	0
4030000	DEPN EXPENSE-ELECT	3691000	511	0	0	511	0	0	0	0	0
4030000	SERVICES - OVERHEAD	WA	511	0	0	511	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3691000	344	0	0	0	344	0	0	0	0
4030000	SERVICES - OVERHEAD	WYP	344	0	0	0	344	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3691000	61	0	0	0	61	0	0	0	0
4030000	SERVICES - OVERHEAD	WYU	61	0	0	0	61	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3692000	290	290	0	0	0	0	0	0	0
4030000	SERVICES - UNDERGROUND	CA	290	290	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3692000	711	0	0	0	0	0	711	0	0
4030000	SERVICES - UNDERGROUND	IDU	711	0	0	0	0	0	711	0	0
4030000	DEPN EXPENSE-ELECT	3692000	4,280	0	4,280	0	0	0	0	0	0
4030000	SERVICES - UNDERGROUND	OR	4,280	0	4,280	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3692000	4,791	0	0	0	0	4,791	0	0	0
4030000	SERVICES - UNDERGROUND	UT	4,791	0	0	0	0	4,791	0	0	0
4030000	DEPN EXPENSE-ELECT	3692000	1,038	0	0	1,038	0	0	0	0	0
4030000	SERVICES - UNDERGROUND	WA	1,038	0	0	1,038	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3692000	894	0	0	0	894	0	0	0	0
4030000	SERVICES - UNDERGROUND	WYP	894	0	0	0	894	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3692000	297	0	0	0	297	0	0	0	0
4030000	SERVICES - UNDERGROUND	WYU	297	0	0	0	297	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3700000	192	192	0	0	0	0	0	0	0
4030000	METERS	CA	192	192	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3700000	604	0	0	0	0	0	604	0	0
4030000	METERS	IDU	604	0	0	0	0	0	604	0	0
4030000	DEPN EXPENSE-ELECT	3700000	2,369	0	2,369	0	0	0	0	0	0
4030000	METERS	OR	2,369	0	2,369	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3700000	3,308	0	0	0	0	3,308	0	0	0
4030000	METERS	UT	3,308	0	0	0	0	3,308	0	0	0
4030000	DEPN EXPENSE-ELECT	3700000	492	0	0	492	0	0	0	0	0
4030000	METERS	WA	492	0	0	492	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3700000	526	0	0	0	526	0	0	0	0
4030000	METERS	WYP	526	0	0	0	526	0	0	0	0



Depreciation Expense

Twelve Months Ending - December 2017

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4030000	DEPN EXPENSE-ELECT	3700000	94	0	0	0	0	94	0	0	0
4030000	DEPN EXPENSE-ELECT	3710000	13	13	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3710000	10	0	0	0	0	0	0	10	0
4030000	DEPN EXPENSE-ELECT	3710000	125	0	125	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3710000	273	0	0	0	0	273	0	0	0
4030000	DEPN EXPENSE-ELECT	3710000	18	0	0	18	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3710000	50	0	0	0	50	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3710000	9	0	0	0	0	9	0	0	0
4030000	DEPN EXPENSE-ELECT	3730000	23	23	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3730000	34	0	0	0	0	0	34	0	0
4030000	DEPN EXPENSE-ELECT	3730000	687	0	687	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3730000	1,052	0	0	0	0	1,052	0	0	0
4030000	DEPN EXPENSE-ELECT	3730000	119	0	0	119	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3730000	244	0	0	0	244	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3730000	65	0	0	0	65	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3892000	0	0	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3892000	0	0	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3892000	2	0	0	0	0	0	2	0	0
4030000	DEPN EXPENSE-ELECT	3892000	1	0	0	0	0	1	0	0	0
4030000	DEPN EXPENSE-ELECT	3892000	0	0	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3900000	49	49	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3900000	125	3	39	9	9	59	5	0	0
4030000	DEPN EXPENSE-ELECT	3900000	179	0	0	0	0	0	0	179	0
4030000	DEPN EXPENSE-ELECT	3900000	602	0	602	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3900000	15	0	0	4	1	3	7	1	0
4030000	DEPN EXPENSE-ELECT	3900000	131	2	34	11	11	20	57	8	0
4030000	DEPN EXPENSE-ELECT	3900000	1,549	34	420	122	217	667	89	0	0
4030000	DEPN EXPENSE-ELECT	3900000	666	0	0	0	0	0	666	0	0
4030000	DEPN EXPENSE-ELECT	3900000	288	0	0	288	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3900000	121	0	0	0	121	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3900000	87	0	0	0	87	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3910000	5	5	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3910000	90	2	28	6	7	42	4	0	0
4030000	DEPN EXPENSE-ELECT	3910000	3	0	0	0	0	0	3	0	0
4030000	DEPN EXPENSE-ELECT	3910000	76	0	76	0	0	0	0	0	0



Depreciation Expense

Twelve Months Ending - December 2017
 Allocation Method - Factor 2017 Protocol
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4030000	DEPN EXPENSE-ELECT	3910000	OFFICE FURNITURE	SE	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3910000	OFFICE FURNITURE	SG	74	19	6	11	32	4	0
4030000	DEPN EXPENSE-ELECT	3910000	OFFICE FURNITURE	SO	805	218	64	113	346	46	0
4030000	DEPN EXPENSE-ELECT	3910000	OFFICE FURNITURE	UT	29	0	0	0	29	0	0
4030000	DEPN EXPENSE-ELECT	3910000	OFFICE FURNITURE	WA	3	0	3	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3910000	OFFICE FURNITURE	WYP	26	0	0	26	0	0	0
4030000	DEPN EXPENSE-ELECT	3910000	OFFICE FURNITURE	WYU	1	0	0	1	0	0	0
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CA	27	27	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CN	692	17	218	49	53	327	29
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	IDU	88	0	0	0	0	88	0
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	OR	334	0	334	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	SE	16	0	4	1	3	7	1
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	SG	290	4	75	23	44	126	17
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	SO	6,657	144	1,805	525	931	2,866	385
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	UT	278	0	0	0	0	278	0
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WA	61	0	0	61	0	0	0
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WYP	328	0	0	0	328	0	0
4030000	DEPN EXPENSE-ELECT	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WYU	14	0	0	0	14	0	0
4030000	DEPN EXPENSE-ELECT	3913000	OFFICE EQUIPMENT	CN	1	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3913000	OFFICE EQUIPMENT	IDU	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3913000	OFFICE EQUIPMENT	OR	2	0	2	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3913000	OFFICE EQUIPMENT	SG	13	0	3	1	2	6	1
4030000	DEPN EXPENSE-ELECT	3913000	OFFICE EQUIPMENT	SO	38	1	10	3	5	16	2
4030000	DEPN EXPENSE-ELECT	3913000	OFFICE EQUIPMENT	UT	1	0	0	0	0	1	0
4030000	DEPN EXPENSE-ELECT	3913000	OFFICE EQUIPMENT	WYP	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3913000	OFFICE EQUIPMENT	WYU	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3930000	STORES EQUIPMENT	CA	8	8	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3930000	STORES EQUIPMENT	IDU	20	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3930000	STORES EQUIPMENT	OR	124	0	124	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3930000	STORES EQUIPMENT	SG	243	4	63	20	37	106	15
4030000	DEPN EXPENSE-ELECT	3930000	STORES EQUIPMENT	SO	8	0	2	1	1	3	0
4030000	DEPN EXPENSE-ELECT	3930000	STORES EQUIPMENT	UT	140	0	0	0	0	140	0
4030000	DEPN EXPENSE-ELECT	3930000	STORES EQUIPMENT	WA	32	0	0	32	0	0	0
4030000	DEPN EXPENSE-ELECT	3930000	STORES EQUIPMENT	WYP	38	0	0	0	38	0	0
4030000	DEPN EXPENSE-ELECT	3930000	STORES EQUIPMENT	WYU	1	0	0	0	1	0	0



Depreciation Expense

Twelve Months Ending - December 2017

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4030000	DEPN EXPENSE-ELECT	3940000	"TLS, SHOP, GAR EQUIPMENT"	CA	30	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3940000	"TLS, SHOP, GAR EQUIPMENT"	IDU	86	0	0	0	0	86	0
4030000	DEPN EXPENSE-ELECT	3940000	"TLS, SHOP, GAR EQUIPMENT"	OR	442	0	442	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3940000	"TLS, SHOP, GAR EQUIPMENT"	SE	4	0	1	0	2	0	0
4030000	DEPN EXPENSE-ELECT	3940000	"TLS, SHOP, GAR EQUIPMENT"	SG	1,013	15	261	82	153	441	0
4030000	DEPN EXPENSE-ELECT	3940000	"TLS, SHOP, GAR EQUIPMENT"	SO	168	4	46	13	24	73	10
4030000	DEPN EXPENSE-ELECT	3940000	"TLS, SHOP, GAR EQUIPMENT"	UT	581	0	0	0	0	581	0
4030000	DEPN EXPENSE-ELECT	3940000	"TLS, SHOP, GAR EQUIPMENT"	WA	111	0	0	111	0	0	0
4030000	DEPN EXPENSE-ELECT	3940000	"TLS, SHOP, GAR EQUIPMENT"	WYP	155	0	0	0	155	0	0
4030000	DEPN EXPENSE-ELECT	3940000	"TLS, SHOP, GAR EQUIPMENT"	WYU	18	0	0	0	18	0	0
4030000	DEPN EXPENSE-ELECT	3950000	LABORATORY EQUIPMENT	CA	14	14	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3950000	LABORATORY EQUIPMENT	IDU	65	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3950000	LABORATORY EQUIPMENT	OR	348	0	348	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3950000	LABORATORY EQUIPMENT	SE	50	1	12	4	8	21	3
4030000	DEPN EXPENSE-ELECT	3950000	LABORATORY EQUIPMENT	SG	308	5	79	25	47	134	18
4030000	DEPN EXPENSE-ELECT	3950000	LABORATORY EQUIPMENT	SO	239	5	65	19	33	103	14
4030000	DEPN EXPENSE-ELECT	3950000	LABORATORY EQUIPMENT	UT	342	0	0	0	0	342	0
4030000	DEPN EXPENSE-ELECT	3950000	LABORATORY EQUIPMENT	WA	67	0	0	67	0	0	0
4030000	DEPN EXPENSE-ELECT	3950000	LABORATORY EQUIPMENT	WYP	109	0	0	0	109	0	0
4030000	DEPN EXPENSE-ELECT	3950000	LABORATORY EQUIPMENT	WYU	10	0	0	0	10	0	0
4030000	DEPN EXPENSE-ELECT	3970000	COMMUNICATION EQUIPMENT	CA	225	225	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3970000	COMMUNICATION EQUIPMENT	CN	154	4	49	11	12	73	6
4030000	DEPN EXPENSE-ELECT	3970000	COMMUNICATION EQUIPMENT	IDU	460	0	0	0	0	0	460
4030000	DEPN EXPENSE-ELECT	3970000	COMMUNICATION EQUIPMENT	OR	2,652	0	2,652	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3970000	COMMUNICATION EQUIPMENT	SE	11	0	3	1	2	5	1
4030000	DEPN EXPENSE-ELECT	3970000	COMMUNICATION EQUIPMENT	SG	7,128	109	1,837	576	1,076	3,101	426
4030000	DEPN EXPENSE-ELECT	3970000	COMMUNICATION EQUIPMENT	SO	3,729	81	1,011	294	521	1,605	215
4030000	DEPN EXPENSE-ELECT	3970000	COMMUNICATION EQUIPMENT	UT	2,518	0	0	0	0	0	2,518
4030000	DEPN EXPENSE-ELECT	3970000	COMMUNICATION EQUIPMENT	WA	523	0	0	523	0	0	0
4030000	DEPN EXPENSE-ELECT	3970000	COMMUNICATION EQUIPMENT	WYP	1,075	0	0	0	1,075	0	0
4030000	DEPN EXPENSE-ELECT	3970000	COMMUNICATION EQUIPMENT	WYU	246	0	0	0	246	0	0
4030000	DEPN EXPENSE-ELECT	3972000	MOBILE RADIO EQUIPMENT	CA	28	28	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3972000	MOBILE RADIO EQUIPMENT	IDU	30	0	0	0	0	0	30
4030000	DEPN EXPENSE-ELECT	3972000	MOBILE RADIO EQUIPMENT	OR	241	0	241	0	0	0	0
4030000	DEPN EXPENSE-ELECT	3972000	MOBILE RADIO EQUIPMENT	SE	7	0	2	1	3	0	0



Depreciation Expense

Twelve Months Ending - December 2017

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4030000	DEPN EXPENSE-ELECT	SG	369	6	95	30	56	160	22	0	0
4030000	DEPN EXPENSE-ELECT	SO	46	1	13	4	6	20	3	0	0
4030000	DEPN EXPENSE-ELECT	UT	210	0	0	0	0	210	0	0	0
4030000	DEPN EXPENSE-ELECT	WA	51	0	0	51	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	WYP	71	0	0	0	71	0	0	0	0
4030000	DEPN EXPENSE-ELECT	WYU	9	0	0	0	9	0	0	0	0
4030000	DEPN EXPENSE-ELECT	CA	2	2	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	CN	8	0	2	1	1	4	0	0	0
4030000	DEPN EXPENSE-ELECT	IDU	4	0	0	0	0	0	4	0	0
4030000	DEPN EXPENSE-ELECT	OR	56	0	56	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	SE	0	0	0	0	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	SG	127	2	33	10	19	55	8	0	0
4030000	DEPN EXPENSE-ELECT	SO	126	3	34	10	18	54	7	0	0
4030000	DEPN EXPENSE-ELECT	UT	53	0	0	0	0	53	0	0	0
4030000	DEPN EXPENSE-ELECT	WA	9	0	0	9	0	0	0	0	0
4030000	DEPN EXPENSE-ELECT	WYP	8	0	0	0	8	0	0	0	0
4030000	DEPN EXPENSE-ELECT	WYU	2	0	0	0	2	0	0	0	0
4030000 Total			723,823	16,097	193,218	57,584	104,055	310,828	41,863	179	0
4032000	DEPR - STEAM	SG	-2,141	-33	-552	-173	-323	-931	-128	-1	0
4032000 Total			-2,141	-33	-552	-173	-323	-931	-128	-1	0
4033000	DEPR - HYDRO	SG-P	2,220	34	572	179	335	966	133	1	0
4033000	DEPR - HYDRO	SG-U	-264	-4	-68	-21	-40	-115	-16	0	0
4033000 Total			1,956	30	504	158	295	851	117	1	0
4034000	DEPR - OTHER	SG	428	7	110	35	65	186	26	0	0
4034000 Total			428	7	110	35	65	186	26	0	0
4035000	DEPR-TRANSMISSION	SG	1,723	26	444	139	260	749	103	1	0
4035000 Total			1,723	26	444	139	260	749	103	1	0
4036000	DEPR-DISTRIBUTION	CA	46	46	0	0	0	0	0	0	0
4036000	DEPR-DISTRIBUTION	IDU	-2,403	0	0	0	0	0	-2,403	0	0
4036000	DEPR-DISTRIBUTION	OR	383	0	383	0	0	0	0	0	0
4036000	DEPR-DISTRIBUTION	UT	-22,518	0	0	0	0	-22,518	0	0	0
4036000	DEPR-DISTRIBUTION	WA	327	0	0	327	0	0	0	0	0
4036000	DEPR-DISTRIBUTION	WYP	-1,931	0	0	0	-1,931	0	0	0	0
4036000 Total			-26,096	46	383	327	-1,931	-22,518	-2,403	0	0
4037000	DEPR - GENERAL	SG	304	5	78	25	46	132	18	0	0



Depreciation Expense

Twelve Months Ending - December 2017

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4037000 Total			304	5	78	25	46	132	18	0	0
4039999 DEPR EXP-ELEC, OTH	565970 DEPRECIATION-JOINT OWNER BILLED-CREDIT	SG	-230	-4	-59	-19	-35	-100	-14	0	0
4039999 Total			-230	-4	-59	-19	-35	-100	-14	0	0
Grand Total			699,765	16,175	194,126	58,076	102,432	289,196	39,582	179	0

B4. AMORTIZATION EXPENSE



Amortization Expense

Twelve Months Ending - December 2017

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4040000	AMOR LTD TRM PLNT	3020000	FRANCHISES AND CONSENTS	IDU	20	0	0	0	0	20	0
4040000	AMOR LTD TRM PLNT	3020000	FRANCHISES AND CONSENTS	SG	587	9	151	47	89	256	35
4040000	AMOR LTD TRM PLNT	3020000	FRANCHISES AND CONSENTS	SG-P	10,851	166	2,797	877	1,639	4,721	649
4040000	AMOR LTD TRM PLNT	3020000	FRANCHISES AND CONSENTS	SG-U	323	5	83	26	49	140	19
4040000	AMOR LTD TRM PLNT	3020000	FRANCHISES AND CONSENTS	UT	-3,602	0	0	0	-3,602	0	0
4040000	AMOR LTD TRM PLNT	3031040	INTANGIBLE PLANT	OR	9	0	9	0	0	0	0
4040000	AMOR LTD TRM PLNT	3031040	INTANGIBLE PLANT	SG	1,354	21	349	109	204	589	81
4040000	AMOR LTD TRM PLNT	3031680	DISTRIBUTION AUTOMATION PILOT	SO	143	3	39	11	20	62	8
4040000	AMOR LTD TRM PLNT	3031830	CUSTOMER SERVICE SYSTEM	CN	2,252	55	709	159	172	1,063	93
4040000	AMOR LTD TRM PLNT	3032040	SAP	SO	2,373	51	643	187	332	1,022	137
4040000	AMOR LTD TRM PLNT	3032340	FACILITY INSPECTION REPORTING SYSTEM	SO	13	0	3	1	2	5	1
4040000	AMOR LTD TRM PLNT	3032360	2002 GRID NET POWER COST MODELING	SO	5	0	1	0	1	2	0
4040000	AMOR LTD TRM PLNT	3032450	MID OFFICE IMPROVEMENT PROJECT	SO	241	5	65	19	34	104	14
4040000	AMOR LTD TRM PLNT	3032590	SUBSTATION/CIRCUIT HISTORY OF OPERATIONS	SO	13	0	3	1	2	6	1
4040000	AMOR LTD TRM PLNT	3032600	SINGLE PERSON SCHEDULING	SO	809	18	219	64	113	348	47
4040000	AMOR LTD TRM PLNT	3032640	TIBCO SOFTWARE	SO	420	9	114	33	59	181	24
4040000	AMOR LTD TRM PLNT	3032680	TRANSMISSION WHOLESAL BILLING SYSTEM	SG	4	0	1	0	1	2	0
4040000	AMOR LTD TRM PLNT	3032710	ROUGE RIVER HYDRO INTANGIBLES	SG	9	0	2	1	1	4	1
4040000	AMOR LTD TRM PLNT	3032760	SWIFT 2 IMPROVEMENTS	SG	432	7	111	35	65	188	26
4040000	AMOR LTD TRM PLNT	3032770	NORTH UMPQUA - SETTLEMENT AGREEMENT	SG	24	0	6	2	4	10	1
4040000	AMOR LTD TRM PLNT	3032780	BEAR RIVER-SETTLEMENT AGREEMENT	SG	5	0	1	0	1	2	0
4040000	AMOR LTD TRM PLNT	3032780	BEAR RIVER-SETTLEMENT AGREEMENT	SG-U	1	0	0	0	0	0	0
4040000	AMOR LTD TRM PLNT	3032830	VCPRO - XEROX CUST STMT FRMTR ENHANCE -	SO	58	1	16	5	8	25	3
4040000	AMOR LTD TRM PLNT	3032900	IDAHO TRANSMISSION CUSTOMER-OWNED ASSETS	SG	357	5	92	29	54	155	21
4040000	AMOR LTD TRM PLNT	3032990	P8DM - FILENET P8 DOCUMENT MANAGEMENT (E	SO	289	6	78	23	40	124	17
4040000	AMOR LTD TRM PLNT	3033090	STEAM PLANT INTANGIBLE ASSETS	SG	2,854	44	736	231	431	1,242	171
4040000	AMOR LTD TRM PLNT	3033170	GTX VERSION 7 SOFTWARE	CN	594	15	187	42	45	280	25
4040000	AMOR LTD TRM PLNT	3033190	ITRON METER READING SOFTWARE	CN	925	23	291	65	71	437	38
4040000	AMOR LTD TRM PLNT	3033210	AtCFM Software	SO	801	17	217	63	112	345	46
4040000	AMOR LTD TRM PLNT	3033220	MONARCH EMS/SCADA	SO	2,879	62	780	227	403	1,239	166
4040000	AMOR LTD TRM PLNT	3033230	VREALIZE VMWARE - SHARED	SO	211	5	57	17	30	91	12
4040000	AMOR LTD TRM PLNT	3033240	IEE - Itron Enterprise Addition	CN	645	16	203	46	49	305	27
4040000	AMOR LTD TRM PLNT	3033310	C&T - ENERGY TRADING SYSTEM	SO	1,667	36	452	132	233	718	96
4040000	AMOR LTD TRM PLNT	3033320	CAS - CONTROL AREA SCHEDULING (TRANSM)	SO	1,070	23	290	84	150	461	62
4040000	AMOR LTD TRM PLNT	3033370	DISTRIBUTION INTANGIBLES	WYP	4	0	0	0	4	0	0



Amortization Expense

Twelve Months Ending - December 2017

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4040000	AMOR LTD TRM PLNT	SO	179	4	49	14	25	77	10	0	0
4040000	AMOR LTD TRM PLNT	CA	0	0	0	0	0	0	0	0	0
4040000	AMOR LTD TRM PLNT	CN	4	0	1	0	0	2	0	0	0
4040000	AMOR LTD TRM PLNT	IDU	1	0	0	0	0	0	1	0	0
4040000	AMOR LTD TRM PLNT	OR	4	0	4	0	0	0	0	0	0
4040000	AMOR LTD TRM PLNT	SE	3	0	1	0	1	1	0	0	0
4040000	AMOR LTD TRM PLNT	SG	6,035	92	1,555	488	911	2,625	361	2	0
4040000	AMOR LTD TRM PLNT	SO	137	3	37	11	19	59	8	0	0
4040000	AMOR LTD TRM PLNT	UT	4	0	0	0	0	4	0	0	0
4040000	AMOR LTD TRM PLNT	SG	134	2	35	11	20	58	8	0	0
4040000	AMOR LTD TRM PLNT	SG-P	15	0	4	1	2	6	1	0	0
4040000	AMOR LTD TRM PLNT	CN	815	20	257	58	62	385	34	0	0
4040000	AMOR LTD TRM PLNT	SO	217	5	59	17	30	93	13	0	0
4040000	AMOR LTD TRM PLNT	SG-P	306	5	79	25	46	133	18	0	0
4040000	AMOR LTD TRM PLNT	CA	78	78	0	0	0	0	0	0	0
4040000	AMOR LTD TRM PLNT	OR	309	0	309	0	0	0	0	0	0
4040000	AMOR LTD TRM PLNT	SO	461	10	125	36	65	199	27	0	0
4040000	AMOR LTD TRM PLNT	UT	1	0	0	0	0	1	0	0	0
4040000	AMOR LTD TRM PLNT	WA	80	0	0	80	0	0	0	0	0
4040000	AMOR LTD TRM PLNT	WYP	106	0	0	0	106	0	0	0	0
4040000 Total			37,529	821	11,223	3,279	5,703	14,169	2,322	11	0
4049000	AMR LTD TRM PLNT-OTH	OTHER	4,483	0	0	0	0	0	0	0	4,483
4049000	AMR LTD TRM PLNT-OTH	SG	-185	-3	-48	-15	-28	-80	-11	0	0
4049000 Total			4,298	-3	-48	-15	-28	-80	-11	0	4,483
4061000	EL PLNT ACQ ADJ-CM	SG	4,782	73	1,232	387	722	2,080	286	2	0
4061000	EL PLNT ACQ ADJ-CM	UT	302	0	0	0	0	302	0	0	0
4061000 Total			5,083	73	1,232	387	722	2,382	286	2	0
4073000	REGULATORY DEBITS	OTHER	124	0	0	0	0	0	0	0	124
4073000 Total			124	0	0	0	0	0	0	0	124
4074100	Reg Credits-BPA Exch	IDU	5,522	0	0	0	0	0	0	5,522	0
4074100	Reg Credits-BPA Exch	OR	42,236	0	42,236	0	0	0	0	0	0
4074100	Reg Credits-BPA Exch	WA	12,413	0	0	12,413	0	0	0	0	0
4074100	Reg Credits-BPA Exch	IDU	415	0	0	0	0	0	0	415	0
4074100	Reg Credits-BPA Exch	OR	992	0	992	0	0	0	0	0	0
4074100	Reg Credits-BPA Exch	WA	673	0	0	673	0	0	0	0	0



Amortization Expense

Twelve Months Ending - December 2017

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4074100 Reg Credits-BPA Exch	301301 BPA Reg Bill Bal Acct - Industrial	IDU	43	0	0	0	0	0	43	0	0
4074100 Reg Credits-BPA Exch	301301 BPA Reg Bill Bal Acct - Industrial	OR	2	0	2	0	0	0	0	0	0
4074100 Reg Credits-BPA Exch	301301 BPA Reg Bill Bal Acct - Industrial	WA	19	0	0	19	0	0	0	0	0
4074100 Reg Credits-BPA Exch	301451 BPA Reg Bill Bal Acct - Irrigation	IDU	1,885	0	0	0	0	0	1,885	0	0
4074100 Reg Credits-BPA Exch	301451 BPA Reg Bill Bal Acct - Irrigation	OR	840	0	840	0	0	0	0	0	0
4074100 Reg Credits-BPA Exch	301451 BPA Reg Bill Bal Acct - Irrigation	WA	682	0	0	682	0	0	0	0	0
4074100 Reg Credits-BPA Exch	301601 BPA Reg Bill Bal Acct - St/Hwy Lighting	OR	0	0	0	0	0	0	0	0	0
4074100 Total			65,722	0	44,070	13,787	0	0	7,866	0	0
4074200 Reg Credits-BPA Exch	505201 Regional Bill Intchg Rec/Del-OR (PP)	OR	-44,070	0	-44,070	0	0	0	0	0	0
4074200 Reg Credits-BPA Exch	505202 Regional Bill Intchg Rec/Del-WA (PP)	WA	-13,787	0	0	-13,787	0	0	0	0	0
4074200 Reg Credits-BPA Exch	505204 Regional Bill Intchg Rec/Del-ID (RMP)	IDU	-7,866	0	0	0	0	0	-7,866	0	0
4074200 Total			-65,722	0	-44,070	-13,787	0	0	-7,866	0	0
Grand Total			47,035	892	12,408	3,651	6,397	16,470	2,597	12	4,608

B5. TAXES OTHER THAN INCOME



Taxes Other Than Income

Twelves Month Ended - December 2017
 Allocation Method - Factor 2017 Protocol
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4081000 TAX.OTH INC-U.OP I	584960 Taxes Other Non-Income - Credit	SO	-428	-9	-116	-34	-60	-184	-25	0	0
4081000 Total			-428	-9	-116	-34	-60	-184	-25	0	0
4081500 PROPERTY TAXES	579000 PROPERTY TAX	GPS	145,326	3,146	39,393	11,470	20,325	62,561	8,394	35	0
4081500 Total			145,326	3,146	39,393	11,470	20,325	62,561	8,394	35	0
4081800 FRANCHISE TAXES	578000 FRANCHISE & OCCUPATION TAXES	CA	1,232	1,232	0	0	0	0	0	0	0
4081800 FRANCHISE TAXES	578000 FRANCHISE & OCCUPATION TAXES	OR	30,723	0	30,723	0	0	0	0	0	0
4081800 FRANCHISE TAXES	578000 FRANCHISE & OCCUPATION TAXES	WYP	1,947	0	0	0	1,947	0	0	0	0
4081800 Total			33,902	1,232	30,723	0	1,947	0	0	0	0
4081990 MISC TAXES - OTHER	583260 PUBLIC UTILITY TAX	SO	13,451	291	3,646	1,062	1,881	5,791	777	3	0
4081990 MISC TAXES - OTHER	583261 OREGON ENERGY RESOURCE SUPPLIER TAX	OR	1,614	0	1,614	0	0	0	0	0	0
4081990 MISC TAXES - OTHER	583262 NAVAJO BUSINESS ACTIVITY TAX	UT	0	0	0	0	0	0	0	0	0
4081990 MISC TAXES - OTHER	583263 MONTANA ENERGY TAX	SE	205	3	51	16	35	87	13	0	0
4081990 MISC TAXES - OTHER	583265 WASHINGTON GROSS REVENUE TAX - SERVICES	WA	28	0	0	28	0	0	0	0	0
4081990 MISC TAXES - OTHER	583266 IDAHO KILOWATT HOUR TAX	SE	79	1	20	6	13	34	5	0	0
4081990 MISC TAXES - OTHER	583267 WYOMING ANNUAL CORPORATION FEE (TAX)	WYP	71	0	0	0	71	0	0	0	0
4081990 MISC TAXES - OTHER	583269 MONTANA WHOLESale ENERGY TAX	SE	146	2	36	11	25	62	9	0	0
4081990 MISC TAXES - OTHER	583273 Wyoming Wind Generation Tax	SG	1,812	28	467	146	274	788	108	1	0
4081990 MISC TAXES - OTHER	583274 Nevada Commerce Tax	SO	20	0	5	2	3	8	1	0	0
4081990 MISC TAXES - OTHER	584100 GOVERNMENT ROYALTIES	SE	428	6	107	33	72	182	28	0	0
4081990 Total			17,854	332	5,947	1,303	2,373	6,953	942	4	0
Grand Total			196,654	4,701	75,947	12,739	24,585	69,330	9,311	39	0

B6. FEDERAL INCOME TAXES



Interest Expense & Renewable Energy Tax Credits

Twelve Months Ended - December 2017

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

Primary Account	Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4091000	INC TX UTIL OP INC	Renewable Electricity Production Tax Cre	-55,437	-846	-14,288	-4,481	-8,371	-24,117	-3,314	-19	0
4091000	INC TX UTIL OP INC	Mining Rescue Training Credit - Energy W	0	0	0	0	0	0	0	0	0
4091000	INC TX UTIL OP INC	Mining Rescue Training Credit - PMI	0	0	0	0	0	0	0	0	0
4091000	INC TX UTIL OP INC	HR Hiring Retention Tax Credit	0	0	0	0	0	0	0	0	0
4091000	INC TX UTIL OP INC	Investment Tax Credit - Solar Arrays	-19	0	-5	-1	-3	-8	-1	0	0
4091000	INC TX UTIL OP INC	Fuel Tax Credit	-2	0	-1	0	0	-1	0	0	0
4091000	INC TX UTIL OP INC	Foreign Tax Credit	-55,458	-847	-14,293	-4,483	-8,375	-24,126	-3,316	-19	0
4091100	STATE INC TAX-ELEC	Utah Renewable Energy Production Tax Cre	0	0	0	0	0	0	0	0	0
4091100	AFUDC - OTHER	AFUDC - EQUITY	-19,939	-391	-5,174	-1,532	-2,814	-8,866	-1,155	-5	-2
4191000	GAIN DISPOS PROP	GAIN ON DISPOSITION OF PROPERTY	28	0	28	0	0	0	0	0	0
4211000	GAIN DISPOS PROP	GAIN ON DISPOSITION OF PROPERTY	-281	-6	-76	-22	-39	-121	-16	0	0
4211000	GAIN DISPOS PROP	GAIN ON DISPOSITION OF PROPERTY	-47	0	0	0	-47	-47	0	0	0
4211000	LOSS DISPOS PROP	LOSS - SALE OF ASSETS	-300	-6	-48	-22	-39	-168	-16	0	0
4212000	LOSS DISPOS PROP	LOSS - SALE OF ASSETS	1	0	1	0	0	0	0	0	0
4212000	LOSS DISPOS PROP	LOSS - SALE OF ASSETS	2	0	2	0	0	0	0	0	0
4212000	LOSS DISPOS PROP	LOSS - SALE OF ASSETS	51	0	0	0	0	51	0	0	0
4212000	LOSS DISPOS PROP	LOSS - SALE OF ASSETS	0	0	0	0	0	0	0	0	0
4212000	LOSS DISPOS PROP	LOSS - SALE OF ASSETS	0	0	0	0	0	0	0	0	0
4212000	LOSS DISPOS PROP	LOSS - SALE OF ASSETS	54	0	1	0	0	52	0	0	0
4270000	INT ON LNG-TRM DBT	INTEREST EXPENSE - LONG-TERM DEBT - FMBS	323,159	6,343	83,862	24,825	45,604	143,693	18,717	81	34
4270000	INT ON LNG-TRM DBT	INTEREST EXPENSE - LONG-TERM DEBT - MTNS	31,567	620	8,192	2,425	4,455	14,036	1,828	8	3
4270000	INT ON LNG-TRM DBT	INTEREST EXPENSE - LT DEBT - PCRBS VARIA	2,938	58	762	226	415	1,306	170	1	0
4270000	INT ON LNG-TRM DBT	INTEREST EXPENSE - LT DEBT - PCRFB FEES &	2,350	46	610	181	332	1,045	136	1	0
4270000	AMT DBT DISC & EXP	AMORTIZATION - DEBT DISCOUNT	360,014	7,067	93,426	27,656	50,805	160,081	20,851	90	38
4280000	AMT DBT DISC & EXP	AMORTIZATION - DEBT DISCOUNT	1,019	20	264	78	144	453	59	0	0
4280000	AMT DBT DISC & EXP	AMORTIZATION - DEBT ISSUANCE EXP	3,103	61	805	238	438	1,380	180	1	0
4280000	AMORTZN OF LOSS	AMORTIZATION - LOSS ON REACQUIRED DEBT	4,122	81	1,070	317	582	1,833	239	1	0
4281000	AMT PREM ON DEBT	AMORTIZATION - DEBT PREMIUM/GAIN	640	13	166	49	90	284	37	0	0
4290000	OTHER INTEREST EXP	AMORTIZATION - DEBT PREMIUM/GAIN	-11	0	-3	-1	-2	-5	-1	0	0
4290000	OTHER INTEREST EXP	4310000/0	-11	0	-3	-1	-2	-5	-1	0	0
4310000	INT EXP ON REG LIAB	INTEREST EXPENSE ON REG LIABILITIES	9,138	179	2,371	702	1,290	4,063	529	2	1
4310000	INT EXP ON REG LIAB	INTEREST EXPENSE ON REG LIABILITIES	4,987	98	1,294	383	704	2,217	289	1	1
4313000	AFUDC - BORROWED	ALLOW FOR BORROWED FUNDS USED DURING CON	4,987	98	1,294	383	704	2,217	289	1	1
4320000	AFUDC - BORROWED	INTEREST CAPITALIZED (SEE OTH INCOME)	-16,003	-314	-4,153	-1,229	-2,258	-7,116	-927	-4	-2



Interest Expense & Renewable Energy Tax Credits

Twelve Months Ended - December 2017

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

Primary Account	Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4320000	AFUDC - BORROWED	SNP	4,753	93	1,233	365	671	2,113	275	1	0
4320000 Total			-11,250	-221	-2,920	-864	-1,588	-5,002	-652	-3	-1
Grand Total			291,996	5,973	75,891	22,205	40,654	130,362	16,806	69	37



Schedule M

Twelve Months Ending - December 2017
 Allocation Method - Factor 2017 Protocol
 (Allocated in Thousands)

FERC Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4098200	105105 30% Capitalized labor costs for PowerTax	SO	0	0	0	0	0	0	0	0	0
4098200	105127 Book Depr Allocated to Medicare and M&E	SCHMDEXP	71	2	20	6	10	30	4	0	0
4098200	110200 Tax Percentage Depletion - Deer Creek	SE	0	0	0	0	0	0	0	0	0
4098200	120101 Other A/R Bad Debt Write-offs	BADDEBT	0	0	0	0	0	0	0	0	0
4098200	130100 Non - Deductible Expenses	SO	894	19	242	71	125	385	52	0	0
4098200	130400 PMINonDeductible Exp	SE	23	0	6	2	4	10	1	0	0
4098200	130550 MEHC Insurance Services-Premium	SO	0	0	0	0	0	0	0	0	0
4098200	130700 Mining Rescue Training Credit Addback	SE	0	0	0	0	0	0	0	0	0
4098200	130900 Non - Deductible Executive Comp	SO	0	0	0	0	0	0	0	0	0
4098200	505505 Income Tax Interest	SO	2	0	1	0	0	1	0	0	0
4098200	610106 PMIFuel Tax Cr	SE	19	0	5	1	3	8	1	0	0
4098200	610107 PMI Dividend Gross Up for Foreign Tax Cr	SO	2	0	1	0	0	1	0	0	0
4098200	7201051 Contra Medicare Subsidy	SO	0	0	0	0	0	0	0	0	0
4098200	920106 PMI Dividend Received Deduction	SE	0	0	0	0	0	0	0	0	0
4098200	920145 PMI Mining Rescue Training Credit Addbac	SE	0	0	0	0	0	0	0	0	0
4098200 Total			1,012	22	274	80	143	434	59	0	0
4098300	105100 Capitalized Labor Costs	SO	23,717	513	6,429	1,872	3,317	10,210	1,370	6	0
4098300	105120 Book Depreciation	SCHMDEXP	780,381	18,038	216,490	64,767	114,232	322,513	44,142	200	0
4098300	105121 PMIBook Depreciation	SE	21,927	327	5,471	1,674	3,688	9,341	1,418	7	0
4098300	105123 Sec. 481a Adj - Repair Deduction	SG	0	0	0	0	0	0	0	0	0
4098300	105130 CIAC	CIAC	60,292	1,970	15,627	3,922	6,537	29,226	3,010	0	0
4098300	105137 Auto Depreciation	SO	0	0	0	0	0	0	0	0	0
4098300	105140 Highway relocation	SNPD	1,759	57	456	114	191	853	88	0	0
4098300	105142 Avoided Costs	SNP	15,423	303	4,002	1,185	2,177	6,858	893	4	2
4098300	105145 Acquisition Adjustment Amort	SG	0	0	0	0	0	0	0	0	0
4098300	105146 Capitalization of Test Energy	SG	0	0	0	0	0	0	0	0	0
4098300	105147 Sec. 1031 Like Kind Exchange	SO	0	0	0	0	0	0	0	0	0
4098300	105165 Coal Mine Development	SE	0	0	0	0	0	0	0	0	0
4098300	105170 Coal Mine Receding Face (Extension)	SE	0	0	0	0	0	0	0	0	0
4098300	105180 Steam Rts Blundell Geothml Bk Depr	SG	0	0	0	0	0	0	0	0	0
4098300	105205 Coal Mine Development-30%Amort	SE	0	0	0	0	0	0	0	0	0
4098300	105471 UT Kalamath Relicensing Costs	OTHER	0	0	0	0	0	0	0	0	0
4098300	110100 Book Cost Depletion	SE	0	0	0	0	0	0	0	0	0
4098300	110105 SRC Book Depletion step up basis adj	SG	0	0	0	0	0	0	0	0	0
4098300	1101051 SRC Book Cost Depletion	SG	0	0	0	0	0	0	0	0	0



Schedule M

Twelve Months Ending - December 2017
 Allocation Method - Factor 2017 Protocol
 (Allocated in Thousands)

FERC Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4098300	120105 Willow Wind Account Receivable	WA	0	0	0	0	0	0	0	0	0
4098300	205100 Coal Pile Inventory Adjustment	SE	308	5	77	24	52	131	20	0	0
4098300	205210 ERC (Emission Reduction Credit) Impairme	SE	0	0	0	0	0	0	0	0	0
4098300	205411 PMI Sec 263A Adjustment	SE	0	0	0	0	0	0	0	0	0
4098300	210105 Self Insured Health Benefit	SO	0	0	0	0	0	0	0	0	0
4098300	210120 Prepaid Taxes-UT PUC	UT	0	0	0	0	0	0	0	0	0
4098300	210130 Prepaid Taxes-ID PUC	IDU	0	0	0	0	0	0	0	0	0
4098300	210200 Prepaid Taxes-property taxes	GPS	-266	-6	-72	-21	-37	-114	-15	0	0
4098300	220100 Bad Debts Allowance - Cash Basis	BADDEBT	2,843	120	1,158	377	185	890	112	0	0
4098300	320110 Transition Team Costs-UT	UT	0	0	0	0	0	0	0	0	0
4098300	320115 Misc - Reg Assets/Reg Liab-Total	OTHER	0	0	0	0	0	0	0	0	0
4098300	320140 May 2000 Transition Plan Costs-OR	OR	0	0	0	0	0	0	0	0	0
4098300	320210 Research & Exper. Sec. 174 Amort.	SO	0	0	0	0	0	0	0	0	0
4098300	320220 Glenrock Excluding Reclamation-UT rate o	UT	0	0	0	0	0	0	0	0	0
4098300	320230 FAS 87/88 Writeoff-UT rate order	UT	0	0	0	0	0	0	0	0	0
4098300	320270 Reg Asset FAS 158 Pension Liab Adj	SO	15,185	329	4,116	1,199	2,124	6,537	877	4	0
4098300	320280 Reg Asset FAS 158 Post Retire Liab	SO	-6,680	-145	-1,811	-527	-934	-2,876	-386	-2	0
4098300	320281 Reg Asset - Post-Retirement Settlement L	SO	331	7	90	26	46	142	19	0	0
4098300	320282 Reg Asset - Post-Retirement Settlement L	UT	-372	0	0	0	0	-372	0	0	0
4098300	320283 Reg Asset - Post-Retirement Settlement L	WYU	22	0	0	0	22	0	0	0	0
4098300	330100 Amort. Pollution Control Facility	SG	0	0	0	0	0	0	0	0	0
4098300	415110 Def Reg Asset-Transmission Svc Deposit	SG	0	0	0	0	0	0	0	0	0
4098300	415115 Reg Asset - UT STEP Pilot Programs Balan	OTHER	5,488	0	0	0	0	0	0	0	5,488
4098300	415120 Def Reg Asset-Foote Creek Contract	SG	0	0	0	0	0	0	0	0	0
4098300	415300 Environmental Cleanup Accrual	SO	0	0	0	0	0	0	0	0	0
4098300	415301 Environmental Costs WA	WA	321	0	0	321	0	0	0	0	0
4098300	415406 Reg Asset Utah ECAM	OTHER	0	0	0	0	0	0	0	0	0
4098300	415423 Contra PP&E Deer Creek	SE	0	0	0	0	0	0	0	0	0
4098300	415424 Contra Reg Asset - Deer Creek Abandonmen	SE	24,177	361	6,033	1,846	4,066	10,299	1,563	8	0
4098300	415425 Contra Reg Asset - UIMWA Pension	OTHER	0	0	0	0	0	0	0	0	0
4098300	415500 Cholla Pit Transact Costs-APS Amort	SGCT	655	10	169	53	99	285	39	0	0
4098300	415510 WA Disallowed Colstrip #3 Write-off	WA	52	0	0	52	0	0	0	0	0
4098300	415555 WY PCAM Def Net Power Costs	WYP	0	0	0	0	0	0	0	0	0
4098300	415640 IDAI Costs-Direct Access-CA	CA	0	0	0	0	0	0	0	0	0
4098300	415650 SB 1149-Related Reg Assets-OR	OTHER	0	0	0	0	0	0	0	0	0



Schedule M

Twelve Months Ending - December 2017
 Allocation Method - Factor 2017 Protocol
 (Allocated in Thousands)

FERC Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4098300	415680	OR Deferred Intevenor Funding Grants	0	0	0	0	0	0	0	0	0
4098300	415700	Reg Liability BPA balancing accounts-OR	0	0	0	0	0	0	0	0	0
4098300	415701	CA Deferred Intervenor Funding	0	0	0	0	0	0	0	0	0
4098300	415702	Reg Asset - Lake Side Liq.	27	27	0	0	27	0	0	0	0
4098300	415703	Goodnoe Hills Liquidation Damages - WY	21	21	0	0	21	0	0	0	0
4098300	415704	Reg Liability - Tax Revenue Adjustment -	0	0	0	0	0	0	0	0	0
4098300	415705	Reg Liability - Tax Revenue Adjustment -	0	0	0	0	0	0	0	0	0
4098300	415710	Reg Liability - WA - Accelerated Depreci	11,621	0	0	11,621	0	0	0	0	0
4098300	415801	Contra RTO Grid West N/R Allowance	0	0	0	0	0	0	0	0	0
4098300	415802	Contra RTO Grid West N/R w/o-WA	0	0	0	0	0	0	0	0	0
4098300	415803	WA RTO Grid West N/R w/o	0	0	0	0	0	0	0	0	0
4098300	415804	RTO Grid West Notes Receivable-OR	0	0	0	0	0	0	0	0	0
4098300	415805	RTO Grid West Notes Receivable-WY	0	0	0	0	0	0	0	0	0
4098300	415806	ID RTO Grid West N/R	0	0	0	0	0	0	0	0	0
4098300	415822	Reg Asset - Pension MMT -UT	283	283	0	0	0	283	0	0	0
4098300	415827	Regulatory Asset - Post -Ret MMT -OR	193	0	193	0	0	0	0	0	0
4098300	415828	Regulatory Asset - Post -Ret MMT -WY	0	0	0	0	0	0	0	0	0
4098300	415829	Reg Asset - Post - Ret MMT -UT	279	279	0	0	0	279	0	0	0
4098300	415830	Regulatory Asset - Post - Ret MMT -ID	0	0	0	0	0	0	0	0	0
4098300	415831	Regulatory Asset - Post - Ret MMT -CA	17	17	0	0	0	0	0	0	0
4098300	415840	Reg Asset-Deferred OR Independent Evalua	0	0	0	0	0	0	0	0	0
4098300	415850	UNRECOVERED PLANT-POWERDALE	0	0	0	0	0	0	0	0	0
4098300	415852	Powerdale Decommissioning Reg Asset - ID	26	26	0	0	0	0	26	0	0
4098300	415853	Powerdale Decommissioning Reg Asset - OR	0	0	0	0	0	0	0	0	0
4098300	415854	Powerdale Decommissioning Reg Asset - WA	0	0	0	0	0	0	0	0	0
4098300	415855	CA - January 2010 Storm Costs	197	197	0	0	0	0	0	0	197
4098300	415856	Powerdale Decommissioning Reg Asset - WY	0	0	0	0	0	0	0	0	0
4098300	415857	ID - Deferred Overburden Costs	-93	-93	0	0	0	0	0	0	-93
4098300	415858	WY - Deferred Overburden Costs	-262	-262	0	0	-262	0	0	0	0
4098300	415859	WY - Deferred Advertising Costs	0	0	0	0	0	0	0	0	0
4098300	415865	Reg Asset - UT MPA	0	0	0	0	0	0	0	0	0
4098300	415867	Reg Asset - CA Solar Feed-in Tariff	0	0	0	0	0	0	0	0	0
4098300	415868	Reg Asset - UT - Solar Incentive Program	-5,488	-5,488	0	0	0	0	0	0	-5,488
4098300	415870	Deferred Excess Net Power Costs-CA	0	0	0	0	0	0	0	0	0
4098300	415871	Deferred Excess Net Power Costs-WY	0	0	0	0	0	0	0	0	0



Schedule M

Twelve Months Ending - December 2017
 Allocation Method - Factor 2017 Protocol
 (Allocated in Thousands)

FERC Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4098300	415872	Deferred Excess Net Power Costs - WY 08	0	0	0	0	0	0	0	0	0
4098300	415876	Deferred Excess Net PowerCosts - OR	0	0	0	0	0	0	0	0	0
4098300	415880	Deferred UT Independent Evaluation Fee	0	0	0	0	0	0	0	0	0
4098300	415881	Deferral of Renewable Energy Credit - UT	2,683	0	0	0	0	0	0	0	2,683
4098300	415883	Deferral of Renewable Energy Credit - WY	-447	0	0	0	0	0	0	0	-447
4098300	415890	ID MEHC 2006 Transition Costs	0	0	0	0	0	0	0	0	0
4098300	415891	WY - 2006 Transition Severance Costs	0	0	0	0	0	0	0	0	0
4098300	415893	OR - MEHC Transition Service Costs	0	0	0	0	0	0	0	0	0
4098300	415895	OR RCAC Sept-Dec 07 deferred	0	0	0	0	0	0	0	0	0
4098300	415896	WA - Chehalis Plant Revenue Requirement	0	0	0	0	0	0	0	0	0
4098300	415897	Reg Asset MEHC Transition Service Costs	0	0	0	0	0	0	0	0	0
4098300	415898	Deferred Coal Costs - Naughton Contract	0	0	0	0	0	0	0	0	0
4098300	415900	OR SB 408 Recovery	0	0	0	0	0	0	0	0	0
4098300	415902	Reg Asset - UT REC's in Rates - Current	0	0	0	0	0	0	0	0	0
4098300	415911	Contra Reg Asset - Naughton Unit #3 - CA	0	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	0
4098300	415913	Contra Reg Asset - Naughton Unit #3 - WA	0	0	0	0	0	0	0	0	0
4098300	415914	Reg Asset - UT - Naughton U3 Costs	0	0	0	0	0	0	0	0	0
4098300	415915	Reg Asset - WY - Naughton U3 Costs	0	0	0	0	0	0	0	0	0
4098300	415926	Reg Liability - Depreciation Decrease -	1,121	0	1,121	0	0	0	0	0	0
4098300	415927	Reg Liability - Depreciation Decrease De	0	0	0	0	0	0	0	0	0
4098300	415938	Reg Asset - Carbon Plant Decommissioning	0	0	0	0	0	0	0	0	0
4098300	425100	Deferred Regulatory Expense	0	0	0	0	0	0	0	0	0
4098300	425105	Reg Asset - OR Asset Sale Gain Giveback	-40	0	0	0	0	0	0	0	-40
4098300	425125	Deferred Coal Cost - Arch	0	0	0	0	0	0	0	0	0
4098300	425205	Misc Def Dr-Prop Damage Repairs	0	0	0	0	0	0	0	0	0
4098300	425215	Uneamed Joint Use Pole Contact Revenu	0	0	0	0	0	0	0	0	0
4098300	425250	TGS Buyout-SG	15	0	4	1	2	7	1	0	0
4098300	425260	Lakeview Buyout-SG	0	0	0	0	0	0	0	0	0
4098300	425280	Joseph Settlement-SG	137	2	35	11	21	60	8	0	0
4098300	425295	BPA Conservation Rate Credit	0	0	0	0	0	0	0	0	0
4098300	425360	Hermiston Swap	172	3	44	14	26	75	10	0	0
4098300	425380	Idaho Customer Balancing Account	0	0	0	0	0	0	0	0	0
4098300	430100	Customer Service / Weatherization	-5,145	0	0	0	0	0	0	0	-5,145
4098300	430111	Reg Asset - SB 1149 Balance ReClass	0	0	0	0	0	0	0	0	0



Schedule M

Twelve Months Ending - December 2017
 Allocation Method - Factor 2017 Protocol
 (Allocated in Thousands)

FERC Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4098300	430112	Reg Asset - Other - Balance Reclass	OTHER	0	0	0	0	0	0	0	0
4098300	430113	Reg Asset - Def NPC Balance Reclass	OTHER	0	0	0	0	0	0	0	0
4098300	430117	Reg Asset - Current DSM	OTHER	0	0	0	0	0	0	0	0
4098300	505115	Sales & Use Tax Accrual	SO	0	0	0	0	0	0	0	0
4098300	505125	ACCRUED ROYALTIES	SE	1,917	29	478	146	322	816	124	1
4098300	505140	Purchase Card Trans Provision	SO	0	0	0	0	0	0	0	0
4098300	505160	CA PUC Fee	CA	0	0	0	0	0	0	0	0
4098300	505170	West Valley Contract Termination Fee Acc	SG	0	0	0	0	0	0	0	0
4098300	505200	Extraction Tax Paid / Accrued	SE	0	0	0	0	0	0	0	0
4098300	505400	Bonus Liability	SO	1,053	23	285	83	147	453	61	0
4098300	505500	Federal Income Tax Interest	SO	0	0	0	0	0	0	0	0
4098300	505510	PMIVacationBonus Adjustment	SE	0	0	0	0	0	0	0	0
4098300	505600	Sick Leave Vacation & Personal Time	SO	-54	-1	-15	-4	-8	-23	-3	0
4098300	505601	Sick Leave Accrual - PMI	SE	-16	0	-4	-1	-3	-7	-1	0
4098300	505700	Accrued Retention Bonus	SO	1,600	35	434	126	224	689	92	0
4098300	605100	Trojan Decommissioning Costs	TROJID	-30	0	-8	-2	-5	-13	-2	0
4098300	605301	Environmental Liability - Regulated	SO	26,154	566	7,089	2,064	3,658	11,259	1,511	6
4098300	605710	Reverse Accrued Final Reclamation	OTHER	357	0	0	0	0	0	0	357
4098300	605715	Trapper Mine Contract Obligation	SE	165	2	41	13	28	70	11	0
4098300	610000	Coal Mine Development-PMI	SE	-160	-2	-40	-12	-27	-68	-10	0
4098300	610005	Sec 174 94-98 7 99-00 RAR	SO	0	0	0	0	0	0	0	0
4098300	610100	PMIDevt Cost Amort	SE	0	0	0	0	0	0	0	0
4098300	610111	PMIBCC Gain/Loss on Assets Disposed	SE	0	0	0	0	0	0	0	0
4098300	610114	PMI EITF Pre-Stripping Costs	SE	0	0	0	0	0	0	0	0
4098300	610115	PMIOverburden Removal	SE	0	0	0	0	0	0	0	0
4098300	610130	781 Shopping Incentive_OR	OTHER	0	0	0	0	0	0	0	0
4098300	610135	SB1149 Costs_OR OTHER	OTHER	0	0	0	0	0	0	0	0
4098300	610140	Oregon Rate Refund	OTHER	0	0	0	0	0	0	0	0
4098300	610141	WA Rate Refunds	OTHER	0	0	0	0	0	0	0	0
4098300	610142	Reg Liability - UT Home Energy Lifeline	UT	0	0	0	0	0	0	0	0
4098300	610143	Reg Liability - WA Low Energy Program	WA	-628	0	0	-628	0	0	0	0
4098300	610144	Reg Liability - CA California Alternativ	OTHER	0	0	0	0	0	0	0	0
4098300	610145	REG LIAB-DSM	OTHER	-2,102	0	0	0	0	0	0	-2,102
4098300	610146	OR Reg Asset/Liability Consolidation	OR	0	0	0	0	0	0	0	0
4098300	610148	Reg Liability - Def NPC Balance Reclass	OTHER	0	0	0	0	0	0	0	0



Schedule M

Twelve Months Ending - December 2017
 Allocation Method - Factor 2017 Protocol
 (Allocated in Thousands)

FERC Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4098300	610149	Reg Liability - SB 1149 Balance Reclass		0	0	0	0	0	0	0	0
4098300	705210	Property Insurance		0	0	0	0	0	0	0	0
4098300	705230	West Valley Lease Reduction - WA		0	0	0	0	0	0	0	0
4098300	705231	West Valley Lease Reduction - OR		0	0	0	0	0	0	0	0
4098300	705232	West Valley Lease Reduction - CA		0	0	0	0	0	0	0	0
4098300	705233	West Valley Lease Reduction - ID		0	0	0	0	0	0	0	0
4098300	705234	West Valley Lease Reduction - WY		0	0	0	0	0	0	0	0
4098300	705235	West Valley Lease Reduction - UT		0	0	0	0	0	0	0	0
4098300	705240	CA Alternative Rate for Energy Program(C	136	136	0	0	0	0	0	0	136
4098300	705241	Reg Liability - CA California Alternativ		0	0	0	0	0	0	0	0
4098300	705245	REG LIABILITY - OR DIRECT ACCESS 5 YEAR	1,419	1,419	0	0	0	0	0	0	1,419
4098300	705250	A&G Credit-WA		0	0	0	0	0	0	0	0
4098300	705251	A&G Credit-OR		0	0	0	0	0	0	0	0
4098300	705252	A&G Credit-CA		0	0	0	0	0	0	0	0
4098300	705253	A&G Credit-ID		0	0	0	0	0	0	0	0
4098300	705254	A&G Credit-WY		0	0	0	0	0	0	0	0
4098300	705260	March 2006 Transition Plan costs-WA		0	0	0	0	0	0	0	0
4098300	705261	Reg Liability - Sale of renewable Energy		0	0	0	0	0	0	0	0
4098300	705262	Reg Liability - Sale of REC's-ID		0	0	0	0	0	0	0	0
4098300	705263	Reg Liability - Sale of REC's-WA		0	0	0	0	0	0	0	0
4098300	705265	Reg Liab - OR Energy Conservation Charge		0	0	0	0	0	0	0	0
4098300	705266	Reg Liability - Energy Savings Assistanc		-178	0	0	0	0	0	0	-178
4098300	705267	Reg Liability - WA Decoupling Mechanism	1,255	1,255	0	0	0	0	0	0	1,255
4098300	705301	Reg Liability - OR 2010 Protocol Def		0	0	0	0	0	0	0	0
4098300	705305	Reg Liability-CA Gain on Sale of Asset		0	0	0	0	0	0	0	0
4098300	705336	Reg Liability - Sale of Renewable Energy		-408	0	0	0	0	0	0	-408
4098300	705337	Regulatory Liability - Sale of Renewable		0	0	0	0	0	0	0	0
4098300	705400	Reg Liability - OR Injuries & Damages Re		-1,237	0	0	0	0	0	0	-1,237
4098300	705420	Reg Liability - CA GHG Allowance Revenue	1,927	1,927	0	0	0	0	0	0	1,927
4098300	705451	Reg Liability - OR Property Insurance Re		-5,833	0	0	0	0	0	0	-5,833
4098300	705453	Reg Liability - ID Property Insurance Re	107	107	0	0	0	0	107	0	0
4098300	705455	Reg Liability - WY Property Insurance Re	333	333	0	0	333	0	0	0	0
4098300	705500	Reg Liability - Powerdale Decommissionin		0	0	0	0	0	0	0	0
4098300	705514	Regulatory Liability - OR Deferred Exces		0	0	0	0	0	0	0	0
4098300	705515	Regulatory Liability - OR Deferred Exces	4,748	4,748	0	0	0	0	0	0	4,748



Schedule M

Twelve Months Ending - December 2017
 Allocation Method - Factor 2017 Protocol
 (Allocated in Thousands)

FERC Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4098300	705517	Regulatory Liability - UT Deferred Exces	-841	0	0	0	0	0	0	0	-841
4098300	705518	Regulatory Liability - WA Deferred Exces	0	0	0	0	0	0	0	0	0
4098300	705519	Regulatory Liability - WA Deferred Exces	9,556	0	0	0	0	0	0	0	9,556
4098300	705521	Regulatory Liability - WY Deferred Exces	4,713	0	0	0	0	0	0	0	4,713
4098300	705522	Regulatory Liability - UT REC's in Rates	0	0	0	0	0	0	0	0	0
4098300	705523	Regulatory Liability - WA RECS in Rates	0	0	0	0	0	0	0	0	0
4098300	705525	Regulatory Liability - OR RECS in Rates	0	0	0	0	0	0	0	0	0
4098300	705526	Regulatory Liability - CA Solar Feed-in	0	0	0	0	0	0	0	0	0
4098300	705527	Regulatory Liability - CA Solar Feed-in	-130	0	0	0	0	0	0	0	-130
4098300	705530	Regulatory Liability - UT Solar Feed-in	0	0	0	0	0	0	0	0	0
4098300	705531	Regulatory Liability - UT Solar Feed-in	4,037	0	0	0	0	0	0	0	4,037
4098300	705536	Regulatory Liability - CA GreenHouse Gas	0	0	0	0	0	0	0	0	0
4098300	705600	RegLiability - OR 2012 GRC Giveback	0	0	0	0	0	0	0	0	0
4098300	705700	Reg Liability - Current Reclass - Other	0	0	0	0	0	0	0	0	0
4098300	715050	Microsoft Software License Liability	0	0	0	0	0	0	0	0	0
4098300	715100	MCI FOG Wire Lease	0	0	0	0	0	0	0	0	0
4098300	715105	MCI FOG Wire Lease	0	0	0	0	0	0	0	0	0
4098300	715350	Misc. Deferred Credits	0	0	0	0	0	0	0	0	0
4098300	715720	NW Power Act-WA	-532	0	0	0	0	0	0	0	-532
4098300	715810	Chehalis WA EFSEC C02 Mitigation Obligat	-119	-2	-31	-10	-18	-52	-7	0	0
4098300	720200	Deferred Comp Plan Benefits-PPL	0	0	0	0	0	0	0	0	0
4098300	720300	Pension / Retirement (Accrued / Prepaid)	-77	-2	-21	-6	-11	-33	-4	0	0
4098300	720400	Suppl. Exec. Retirement Plan (SERP)	0	0	0	0	0	0	0	0	0
4098300	720550	Accrued CIC Severance	0	0	0	0	0	0	0	0	0
4098300	720560	Pension Liability - UMWVA Withdrawal Obli	0	0	0	0	0	0	0	0	0
4098300	740100	Post Merger Loss-Reacquired Debt	640	13	166	49	90	284	37	0	0
4098300	910245	Contra Receivable from Joint Owners	-2,766	-60	-750	-218	-387	-1,191	-160	-1	0
4098300	910530	Injuries and Damages Reserve	0	0	0	0	0	0	0	0	0
4098300	910560	SMUD Revenue Imputation-UT reg liab	0	0	0	0	0	0	0	0	0
4098300	910905	Bridger Coal Company Underground Mine Co	298	4	74	23	50	127	19	0	0
4098300	910910	PMIBridger Section 4.71 Adj	0	0	0	0	0	0	0	0	0
4098300	920110	PMIWIY Extraction Tax	153	2	38	12	26	65	10	0	0
4098300 Total			996,339	22,520	260,302	90,166	140,020	407,004	54,980	234	21,114
4099200	105127	Book Depreciation Allocated to Medicare	-11	0	-3	-1	-2	-4	-1	0	0
4099200	110200	Tax Depletion - Deer Creek	0	0	0	0	0	0	0	0	0



Schedule M

Twelve Months Ending - December 2017
 Allocation Method - Factor 2017 Protocol
 (Allocated in Thousands)

FERC Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4099200	1102051 TAX PERCENTAGE DEPLETION - DEDUCTION	SE	0	0	0	0	0	0	0	0	0
4099200	120100 Preferred Dividend - PPL	SNP	65	17	5	9	29	4	0	0	0
4099200	120200 Trapper Mine Dividend Deduction	SE	0	0	0	0	0	0	0	0	0
4099200	130560 MEHC Insurance Services-Receivable	SO	0	0	0	0	0	0	0	0	0
4099200	130600 Tax Exempt Interest (No AMT)	SO	0	0	0	0	0	0	0	0	0
4099200	130605 Tax Exempt Interest - CA IOU	CA	0	0	0	0	0	0	0	0	0
4099200	130910 SPI 404(K) Contribution	SO	0	0	0	0	0	0	0	0	0
4099200	305100 Amort of Projects-Klamath Engineering	DGP	0	0	0	0	0	0	0	0	0
4099200	620100 2004 JCA-Qualified Prod Activities Deduc	SG	34,219	522	8,819	2,766	5,167	14,887	2,046	12	0
4099200	620101 PMI 2004 JCA-Qualified Prod Activities D	SE	1,621	24	404	124	273	690	105	1	0
4099200	720105 MEDICARE SUBSIDY	SO	0	0	0	0	0	0	0	0	0
4099200	910900 PMI Depletion	SE	0	0	0	0	0	0	0	0	0
4099200	910918 PMI Overriding Royalty	SE	0	0	0	0	0	0	0	0	0
4099200	920105 PMI Tax Exempt Interest Income	SE	0	0	0	0	0	0	0	0	0
4099200 Total			35,894	548	9,238	2,894	5,448	15,602	2,154	12	0
4099300	105101 Capitalized Labor Cost for Powertax Inpu	SO	0	0	0	0	0	0	0	0	0
4099300	105122 Repair Deduction	SG	126,757	1,935	32,669	10,246	19,141	55,145	7,578	43	0
4099300	105125 Tax Depreciation	TAXDEPR	859,466	18,198	224,617	60,216	117,941	384,135	49,077	189	0
4099300	105126 PMITax Depreciation	SE	7,752	116	1,934	592	1,304	3,302	501	2	0
4099300	105137 Capitalized Depreciation	SO	5,236	113	1,419	413	732	2,254	302	1	0
4099300	105141 AFUDC - DEBT	SNP	11,197	220	2,906	860	1,580	4,979	648	3	1
4099300	1051412 AFUDC - Equity	SNP	19,841	389	5,149	1,524	2,800	8,822	1,149	5	2
4099300	105143 Basis Intangible Difference	SO	152	3	41	12	21	66	9	0	0
4099300	105147 Sec.1031 Like Kind Exchange	SO	0	0	0	0	0	0	0	0	0
4099300	105148 Mine Safety Sec. 179E Election - PPW	SE	0	0	0	0	0	0	0	0	0
4099300	105149 Mine Safety Sec. 179E Election - PMI	SE	0	0	0	0	0	0	0	0	0
4099300	105152 Gain/(Loss) on Prop Dispositions	GPS	7,285	158	1,975	575	1,019	3,136	421	2	0
4099300	105153 Contract Liability Basis Adjustment -Che	SG	-119	-2	-31	-10	-18	-52	-7	0	0
4099300	105165 Coal Mine Development	SE	0	0	0	0	0	0	0	0	0
4099300	105171 PMI Coal Mine Receding Face (Extension)	SE	1,228	18	306	94	206	523	79	0	0
4099300	105175 Removal Cost (net of salvage)	GPS	44,484	963	12,058	3,511	6,221	19,150	2,569	11	0
4099300	105181 Strm Rts Blundell Geothermal Tax Depr	SG	0	0	0	0	0	0	0	0	0
4099300	105185 Repair Allowance 3115	DGP	0	0	0	0	0	0	0	0	0
4099300	105220 Cholla GE Safe Harbor Lease	SG	0	0	0	0	0	0	0	0	0
4099300	1052203 Cholla SHL-NOPA (Lease Amortization)	SG	269	4	69	22	41	117	16	0	0



Schedule M

Twelve Months Ending - December 2017
 Allocation Method - Factor 2017 Protocol
 (Allocated in Thousands)

FERC Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4099300	105470	Book Gain/Loss on Land Sales	GPS	272	6	74	21	38	117	16	0
4099300	110200	Depletion - Tax Percentage Deduction	SE	0	0	0	0	0	0	0	0
4099300	1102051	Tax Percentage Depletion - Deduction	SE	29	0	7	2	5	12	2	0
4099300	120105	Willow Wind Account Receivable	WA	0	0	0	0	0	0	0	0
4099300	205025	PMI - Fuel Cost Adjustment	SE	-2,099	-31	-524	-160	-353	-894	-136	-1
4099300	205200	Coal M&S Inventory Write-Off	SNPD	1,083	35	281	70	117	525	54	0
4099300	205205	Inventory Reserve - PMI	SE	0	0	0	0	0	0	0	0
4099300	205411	PMISEC 263A Adjustment	SE	3,893	58	971	297	655	1,658	252	1
4099300	210000	PREPAID IBEW 57 MEDICAL	SO	0	0	0	0	0	0	0	0
4099300	210100	Prepaid Taxes-OR PUC	OR	73	0	73	0	0	0	0	0
4099300	210105	Self Insured Health Benefit	SO	0	0	0	0	0	0	0	0
4099300	210110	Prepaid Taxes-WA UTC	WA	0	0	0	0	0	0	0	0
4099300	210120	Prepaid Taxes-UT PUC	UT	-16	0	0	0	0	-16	0	0
4099300	210130	Prepaid Taxes-ID PUC	IDU	66	0	0	0	0	0	66	0
4099300	210140	Prepaid Taxes-WY PSC	WYP	0	0	0	0	0	0	0	0
4099300	210150	Prepaid Taxes-CA Property Taxes-GPS allo	GPS	0	0	0	0	0	0	0	0
4099300	210160	Prepaid Taxes-OR Property Taxes-GPS allo	GPS	0	0	0	0	0	0	0	0
4099300	210180	OTHER PREPAIDS	SO	-39	-1	-11	-3	-5	-17	-2	0
4099300	210185	Prepaid Aircraft Maintenance Costs	SG	61	1	16	5	9	27	4	0
4099300	210190	Prepaid Water Rights	SG	-54	-1	-14	-4	-8	-23	-3	0
4099300	210195	Prepaid Surety Bond Costs	SO	0	0	0	0	0	0	0	0
4099300	210200	Prepaid Taxes-property taxes	GPS	0	0	0	0	0	0	0	0
4099300	287396	Regulatory Liabilities - Interim Provisi	OTHER	0	0	0	0	0	0	0	0
4099300	287616	Regulatory Assets - Interim Provisions	OTHER	0	0	0	0	0	0	0	0
4099300	305100	Amort of Projects-Klamath Engineering	DGP	0	0	0	0	0	0	0	0
4099300	310102	Fixed Asset-Book/Tax - IGC	SE	0	0	0	0	0	0	0	0
4099300	320210	Research & Exper. Sec. 174 Amort.	SO	0	0	0	0	0	0	0	0
4099300	320271	Contra Reg Asset - Pension Plan CTG	SO	1,641	36	445	130	230	706	95	0
4099300	320285	Reg Asset-Post Employment Costs	SO	-852	-18	-231	-67	-119	-367	-49	0
4099300	320290	LT Prepaid IBEW 57 Pension Contribution	OTHER	0	0	0	0	0	0	0	0
4099300	320291	Prepaid IBEW 57 Pension Contribution - C	OTHER	0	0	0	0	0	0	0	0
4099300	415110	Def Reg Asset-Transmission Srvc Deposit	SG	-151	-2	-39	-12	-23	-66	-9	0
4099300	415120	DEFERRED REG ASSET - FOOTE CREEK CONTRAC	SG	0	0	0	0	0	0	0	0
4099300	415300	Hazardous Waste Clean-up Costs	SO	30,172	653	8,179	2,381	4,220	12,989	1,743	7
4099300	415301	Hazardous Waste Clean-up Costs-WA	WA	0	0	0	0	0	0	0	0



Schedule M

Twelve Months Ending - December 2017
 Allocation Method - Factor 2017 Protocol
 (Allocated in Thousands)

FERC Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4099300	415410 Reg Asset - Energy West Mining	SE	13,709	205	3,421	1,047	2,306	5,840	886	4	0
4099300	415411 ContraRA DeerCreekAband CA	CA	-216	-216	0	0	0	0	0	0	0
4099300	415412 ContraRA DeerCreekAband ID	IDU	-437	0	0	0	0	0	-437	0	0
4099300	415413 ContraRA DeerCreekAband OR	OR	-1,841	0	-1,841	0	0	0	0	0	0
4099300	415414 ContraRA DeerCreekAband UT	UT	2,669	0	0	0	0	2,669	0	0	0
4099300	415415 ContraRA DeerCreekAband WA	WA	-968	0	0	-968	0	0	0	0	0
4099300	415416 ContraRA DeerCreekAband WY	WYU	748	0	0	0	748	0	0	0	0
4099300	415417 Contra RA UMWVA Pension CA	OTHER	0	0	0	0	0	0	0	0	0
4099300	415418 Contra RA UMWVA Pension ID	OTHER	0	0	0	0	0	0	0	0	0
4099300	415419 Contra RA UMWVA Pension OR	OTHER	0	0	0	0	0	0	0	0	0
4099300	415420 Contra RA UMWVA Pension UT	OTHER	0	0	0	0	0	0	0	0	0
4099300	415421 Contra RA UMWVA Pension WA	OTHER	0	0	0	0	0	0	0	0	0
4099300	415422 Contra RA UMWVA Pension WY	OTHER	0	0	0	0	0	0	0	0	0
4099300	415501 Cholla Pit Transact Costs- APS Amort - I	IDU	19	0	0	0	0	0	19	0	0
4099300	415502 Cholla Pit Transact Costs- APS Amort - O	OR	31	0	31	0	0	0	0	0	0
4099300	415530 Reg Asset - ID 2017 Protocol - MSP Defer	IDU	0	0	0	0	0	0	0	0	0
4099300	415531 Reg Asset - UT 2017 Protocol - MSP Defer	UT	4,400	0	0	0	0	4,400	0	0	0
4099300	415532 Reg Asset - WY 2017 Protocol - MSP Defer	WYP	800	0	0	0	800	0	0	0	0
4099300	415545 Reg Asset - WA Merwin Project	OTHER	0	0	0	0	0	0	0	0	0
4099300	415585 Reg Asset - OR Sch 203 - Black Cap	OTHER	0	0	0	0	0	0	0	0	0
4099300	415655 CA GHG Allowance	OTHER	0	0	0	0	0	0	0	0	0
4099300	415675 Reg Asset - UT - Deferred Stock Redempti	OTHER	-83	0	0	0	0	0	0	0	-83
4099300	415676 Reg Asset - WY - Deferred Stock Redempti	OTHER	-28	0	0	0	0	0	0	0	-28
4099300	415677 Reg Asset - Pref Stock Redemp Loss WA	OTHER	-13	0	0	0	0	0	0	0	-13
4099300	415680 Deferred Intervenor Funding Grants-OR	OTHER	125	0	0	0	0	0	0	0	125
4099300	415700 Reg Liability BPA balancing accounts-OR	OTHER	0	0	0	0	0	0	0	0	0
4099300	415701 CA Deferred Intervenor Funding	OTHER	0	0	0	0	0	0	0	0	0
4099300	415703 Goodnoe Hills Liquidation Damages - WY	WYP	0	0	0	0	0	0	0	0	0
4099300	415705 Reg Liability - Tax Revenue Adjustment -	WYP	0	0	0	0	0	0	0	0	0
4099300	415750 Reg Assets BPA balancing accounts-IDU	OTHER	0	0	0	0	0	0	0	0	0
4099300	415801 RTO Grid West N/R Allowance	SG	0	0	0	0	0	0	0	0	0
4099300	415803 RTO Grid West N/R Allowance w/o WA	WA	0	0	0	0	0	0	0	0	0
4099300	415804 OR RTO Grid West N/R	OR	0	0	0	0	0	0	0	0	0
4099300	415815 Insurance Reserve	SO	-31,056	-672	-8,418	-2,451	-4,343	-13,369	-1,794	-8	0
4099300	415820 Contra Pension Reg Asset MMT & CTG_OR	OR	1,022	0	1,022	0	0	0	0	0	0



Schedule M

Twelve Months Ending - December 2017
 Allocation Method - Factor 2017 Protocol
 (Allocated in Thousands)

FERC Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4099300	415821	Contra Pension Reg Asset MMT & CTG_WY	0	0	0	0	0	0	0	0	0
4099300	415823	Contra Pension Reg Asset CTG - UT	0	0	0	0	0	0	0	0	0
4099300	415824	Contra Pension Reg Asset MMT & CTG_CA	94	94	0	0	0	0	0	0	0
4099300	415825	Contra Pension Reg Asset CTG - WA	0	0	0	0	0	0	0	0	0
4099300	415845	Reg Asset - OR Sch 94 Distribution Safet	0	0	0	0	0	0	0	0	0
4099300	415850	Unrecovered Plant Powerdale	0	0	0	0	0	0	0	0	0
4099300	415851	Powerdale Hydro Decom Reg Asset - CA	0	0	0	0	0	0	0	0	0
4099300	415852	Powerdale Decommissioning Reg Asset - ID	0	0	0	0	0	0	0	0	0
4099300	415853	Powerdale Decommissioning Reg Asset - OR	0	0	0	0	0	0	0	0	0
4099300	415854	Powerdale Decommissioning Reg Asset - WA	0	0	0	0	0	0	0	0	0
4099300	415855	Ca - January 2010 Storm Costs	0	0	0	0	0	0	0	0	0
4099300	415856	Powerdale Decommissioning Reg Asset - WY	0	0	0	0	0	0	0	0	0
4099300	415857	ID - Deferred Overburden Costs	0	0	0	0	0	0	0	0	0
4099300	415858	WY - Deferred Overburden Costs	0	0	0	0	0	0	0	0	0
4099300	415859	WY - Deferred Advertising Costs	0	0	0	0	0	0	0	0	0
4099300	415862	Reg Asset - CA Mobile Home Park Conversi	64	64	0	0	0	0	0	0	64
4099300	415863	Reg Asset - UT Subscriber Solar Program	239	239	0	0	0	239	0	0	0
4099300	415865	Reg Asset - Utah MPA	0	0	0	0	0	0	0	0	0
4099300	415866	Reg Asset - OR Solar Feed-In Tariff	-217	-217	0	0	0	0	0	0	-217
4099300	415869	Reg Asset - CA Deferred Net Power Costs	0	0	0	0	0	0	0	0	0
4099300	415870	CA Def Excess NPC	-1,251	-1,251	0	0	0	0	0	0	0
4099300	415874	Deferred Excess Net Power Costs - WY 08	-2,886	-2,886	0	0	0	0	0	0	-2,886
4099300	415875	Deferred Excess Net Power Costs - UT	-5,306	-5,306	0	0	0	0	0	0	-5,306
4099300	415876	Deferred Excess Net Power Costs - OR	0	0	0	0	0	0	0	0	0
4099300	415878	REG ASSET - UT LIQUIDATED DAMAGES NAUGHT	-35	-35	0	0	0	-35	0	0	0
4099300	415879	Reg Asset - WY Liquidation Damages N2	-6	-6	0	0	0	0	0	0	0
4099300	415880	UT Def Independent Evaluation Fee	-247	-247	0	0	0	-247	0	0	0
4099300	415882	Deferral of Renewable Energy Credit - WA	-703	-703	0	0	0	0	0	0	-703
4099300	415884	Reg Asset - Current Reclass - Other	0	0	0	0	0	0	0	0	0
4099300	415885	Reg Asset - Noncurrent Reclass - Other	247	247	0	0	0	0	0	0	247
4099300	415886	Reg Asset - ID Deferred Excess Net Power	0	0	0	0	0	0	0	0	0
4099300	415888	Reg Asset - UT Deferred Excess Net Power	0	0	0	0	0	0	0	0	0
4099300	415892	Deferred Excess Net Power Costs - ID 09	-2,896	-2,896	0	0	0	0	0	0	-2,896
4099300	415893	OR - MEHC Transition Service Costs	0	0	0	0	0	0	0	0	0
4099300	415894	Reg Asset - REC Sales Deferral - CA - No	0	0	0	0	0	0	0	0	0



Schedule M

Twelve Months Ending - December 2017
 Allocation Method - Factor 2017 Protocol
 (Allocated in Thousands)

FERC Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4099300	415896	WA - Chehalis Plant Revenue Requirement	0	0	0	0	0	0	0	0	0
4099300	415897	Reg Asset MEHC Transition Service Costs	0	0	0	0	0	0	0	0	0
4099300	415898	Deferred Coal Costs - Naughton Contract	0	0	0	0	0	0	0	0	0
4099300	415900	OR SB 408 Recovery	0	0	0	0	0	0	0	0	0
4099300	415901	Reg Asset - WY Deferred Excess Net Power	0	0	0	0	0	0	0	0	0
4099300	415903	Reg Asset - REC Sales Deferral - WA	0	0	0	0	0	0	0	0	0
4099300	415904	Reg Asset - WY REC's in Rates - Current	0	0	0	0	0	0	0	0	0
4099300	415905	Reg Asset - OR REC's in Rates - Current	0	0	0	0	0	0	0	0	0
4099300	415906	Reg Asset - REC Sales Deferral - OR - No	301	0	0	0	0	0	0	0	301
4099300	415907	Reg Asset - CA Solar Feed-In Tariff - Cu	0	0	0	0	0	0	0	0	0
4099300	415908	Reg Asset - OR Solar Feed-In Tariff - Cu	0	0	0	0	0	0	0	0	0
4099300	415910	Reg Asset - Naughton Unit #3 Costs	0	0	0	0	0	0	0	0	0
4099300	415917	Reg Asset - Naughton Unit #3 Costs - CA	0	0	0	0	0	0	0	0	0
4099300	415918	Reg Asset - RPS Compliance Purchases	-340	0	0	0	0	0	0	0	-340
4099300	415920	Reg Asset - Depreciation Increase - ID	-870	0	0	0	0	0	-870	0	0
4099300	415921	Reg Asset - Depreciation Increase - UT	-128	0	0	0	0	-128	0	0	0
4099300	415922	Reg Asset - Depreciation Increase - WY	-442	0	0	0	-442	0	0	0	0
4099300	415923	Reg Asset - Carbon Unrecovered Plant - I	-479	0	0	0	0	0	-479	0	0
4099300	415924	Reg Asset - Carbon Unrecovered Plant - U	-3,445	0	0	0	0	-3,445	0	0	0
4099300	415925	Reg Asset - Carbon Unrecovered Plant - W	-1,158	0	0	0	-1,158	0	0	0	0
4099300	415930	Reg Asset - Carbon Decommissioning - ID	0	0	0	0	0	0	0	0	0
4099300	415931	Reg Asset - Carbon Decommissioning - UT	0	0	0	0	0	0	0	0	0
4099300	415932	Reg Asset - Carbon Decommissioning - WY	0	0	0	0	0	0	0	0	0
4099300	415933	Reg Liability - Contra - Carbon Decommis	0	0	0	0	0	0	0	0	0
4099300	415934	Reg Liability - Contra - Carbon Decommis	0	0	0	0	0	0	0	0	0
4099300	415935	Reg Liability - Contra - Carbon Decommis	-535	0	0	0	-535	0	0	0	0
4099300	415936	REG ASSET - CARBON PLANT DECOMMISSIONING	-1	0	0	0	0	0	0	0	0
4099300	425100	Deferred Regulatory Expense- IDU	0	0	0	0	0	0	0	0	0
4099300	425102	Reg Asset - CA GreenHouse Gas Allowance	0	0	0	0	0	0	0	0	0
4099300	425103	Reg Asset - Other Regulatory Assets - Cu	0	0	0	0	0	0	0	0	0
4099300	425104	Reg Asset - OR Asset Sale Gain Giveback	0	0	0	0	0	0	0	0	0
4099300	425205	Misc Def Dr-Prop Damage Repairs	0	0	0	0	0	0	0	0	0
4099300	425210	Amort of Debt Disc & Exp	0	0	0	0	0	0	0	0	0
4099300	425215	Unearned Joint Use Pole Contact Revenue	-24	-1	-6	-2	-3	-12	-1	0	0
4099300	425225	Duke/Hermiston Contract Renegotiation	0	0	0	0	0	0	0	0	0



Schedule M

Twelve Months Ending - December 2017
 Allocation Method - Factor 2017 Protocol
 (Allocated in Thousands)

FERC Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4099300	425295	BPA Conservation Rate Credit	0	0	0	0	0	0	0	0	0
4099300	425380	Idaho Customer Balancing Account	0	0	0	0	0	0	0	0	0
4099300	425400	UT Kalamath Relicensing Costs	-3,593	0	0	0	0	0	0	0	-3,593
4099300	425700	Trojan Special Assessment -DOE-IRS	0	0	0	0	0	0	0	0	0
4099300	425800	Allowance for Doubtful A/C-Grid West W/O	0	0	0	0	0	0	0	0	0
4099300	430100	Customer Service / Weatherization	0	0	0	0	0	0	0	0	0
4099300	430110	Reg Asset balance reclass	-2,102	0	0	0	0	0	0	0	-2,102
4099300	430111	Reg Asset - SB 1149 Balance Reclass	0	0	0	0	0	0	0	0	0
4099300	430112	Reg Asset - Other - Balance Reclass	1	0	0	0	0	0	0	0	1
4099300	430113	Reg Asset - Def NPC Balance Reclass	0	0	0	0	0	0	0	0	0
4099300	505115	Sales & Use Tax Accrual	0	0	0	0	0	0	0	0	0
4099300	505125	Accrued Royalties	0	0	0	0	0	0	0	0	0
4099300	505140	Purchase Card Trans Provision	0	0	0	0	0	0	0	0	0
4099300	505170	West Valley Contract Termination Fee Acc	0	0	0	0	0	0	0	0	0
4099300	505400	Bonus Liability	0	0	0	0	0	0	0	0	0
4099300	505510	Vacation Accrual - PMI	22	0	5	2	4	9	1	0	0
4099300	505520	PMI Bonus Accrual	0	0	0	0	0	0	0	0	0
4099300	505600	IGC Vacation Accrual	0	0	0	0	0	0	0	0	0
4099300	605101	Trojan Decommissioning Costs - WA	0	0	0	0	0	0	0	0	0
4099300	605102	Trojan Decommissioning Costs - OR	0	0	0	0	0	0	0	0	0
4099300	605103	ARO/Reg Diff - Trojan - WA	-1	0	0	-1	0	0	0	0	0
4099300	605710	Reverse Accrued Final Reclamation	0	0	0	0	0	0	0	0	0
4099300	610000	PMI Coal Mine Development	0	0	0	0	0	0	0	0	0
4099300	610100	PMIDEVT COST AMORT	-593	-9	-148	-45	-100	-253	-38	0	0
4099300	6101001	AMORT NOPAS 99-00 RAR	51	1	14	4	7	22	3	0	0
4099300	610110	Ptax NOPAs	0	0	0	0	0	0	0	0	0
4099300	610111	Bridger Coal Company Gain/Loss on Assets	-573	-9	-143	-44	-96	-244	-37	0	0
4099300	610114	PMI EITF Pre Stripping Costs	-892	-13	-223	-68	-150	-380	-58	0	0
4099300	610130	781 Shopping Incentive_OR	0	0	0	0	0	0	0	0	0
4099300	610135	SB1149 Costs_OR OTHER	0	0	0	0	0	0	0	0	0
4099300	610140	OR Rate Refunds	0	0	0	0	0	0	0	0	0
4099300	610141	WA Rate Refunds	0	0	0	0	0	0	0	0	0
4099300	610142	Reg. Liability - UT Home Energy Lifeline	3	0	0	0	0	0	3	0	0
4099300	610143	REG LIABILITY - WA LOW ENERGY PROGRAM	0	0	0	0	0	0	0	0	0
4099300	610145	REG LIAB-DSM	0	0	0	0	0	0	0	0	0



Schedule M

Twelve Months Ending - December 2017
 Allocation Method - Factor 2017 Protocol
 (Allocated in Thousands)

FERC Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4099300	610146 OR Reg Asset/Liability Consolidation	OR	1	0	1	0	0	0	0	0	0
4099300	610148 Reg Liability - Def NPC Balance Reclass	OTHER	0	0	0	0	0	0	0	0	0
4099300	610149 Reg Liability - SB 1149 Balance Reclass	OTHER	0	0	0	0	0	0	0	0	0
4099300	705200 Oregon Gain on Sale of Halsey-OR	OTHER	0	0	0	0	0	0	0	0	0
4099300	705210 Property Insurance(Injuries & Damages)	SO	0	0	0	0	0	0	0	0	0
4099300	705232 CA West Valley Lease Reduction	CA	0	0	0	0	0	0	0	0	0
4099300	705233 West Valley Lease Reduction - ID	IDU	0	0	0	0	0	0	0	0	0
4099300	705234 West Valley Lease Reduction - WY	WYP	0	0	0	0	0	0	0	0	0
4099300	705235 UT West Valley Lease Reduction	UT	0	0	0	0	0	0	0	0	0
4099300	705250 A&G Credit - WA	WA	0	0	0	0	0	0	0	0	0
4099300	705251 A&G Credit-OR	OR	0	0	0	0	0	0	0	0	0
4099300	705252 A&G Credit-CA	CA	0	0	0	0	0	0	0	0	0
4099300	705253 A&G Credit - ID	IDU	0	0	0	0	0	0	0	0	0
4099300	705254 A&G Credit - WY	WYP	0	0	0	0	0	0	0	0	0
4099300	705261 Reg Liability - Sale of Renewable Energy	OTHER	34	0	0	0	0	0	0	0	34
4099300	705265 Reg Liab - OR Energy Conservation Charge	OTHER	-485	0	0	0	0	0	0	0	-485
4099300	705300 Reg. Liability - Deferred Benefit_Arch S	SE	0	0	0	0	0	0	0	0	0
4099300	705305 Reg Liability-CA Gain on Sale of Asset	CA	0	0	0	0	0	0	0	0	0
4099300	705310 Reg Liability-UT Gain on Sale of Asset	UT	0	0	0	0	0	0	0	0	0
4099300	705320 Reg Liability-ID Gain on Sale of Asset	IDU	0	0	0	0	0	0	0	0	0
4099300	705330 Reg Liability-WY Gain on Sale of Asset	WYP	0	0	0	0	0	0	0	0	0
4099300	705337 Reg Liability - Sale of Renewable Energy	OTHER	523	0	0	0	0	0	0	0	523
4099300	705454 Reg Liability - UT Property Insurance Re	UT	-1,908	0	0	0	0	-1,908	0	0	0
4099300	705534 Regulatory Liability - OR Asset Sale Gai	OTHER	0	0	0	0	0	0	0	0	0
4099300	705537 Regulatory Liability - Other Reg Liabili	OTHER	0	0	0	0	0	0	0	0	0
4099300	705700 Reg Liability - Current Reclass - Other	OTHER	0	0	0	0	0	0	0	0	0
4099300	705755 Reg Liability - Non current Reclass - Ot	OTHER	-247	0	0	0	0	0	0	0	-247
4099300	715050 Microsoft Software License Liability	SO	0	0	0	0	0	0	0	0	0
4099300	715100 University of WY Contract Amort.	WYP	0	0	0	0	0	0	0	0	0
4099300	715350 Misc Deferred Credits	SO	0	0	0	0	0	0	0	0	0
4099300	715800 Redding Renegotiated Contract	SG	0	0	0	0	0	0	0	0	0
4099300	720100 FAS 106 Accruals	SO	0	0	0	0	0	0	0	0	0
4099300	720200 Deferred Comp Plan Benefits-PPL	SO	-1,106	-24	-300	-87	-155	-476	-64	0	0
4099300	720300 PENSION / RETIREMENT ACCRUAL - CASH BASI	SO	0	0	0	0	0	0	0	0	0
4099300	720400 SUPPL. EXEC. RETIREMENT PLAN (SERP)	SO	0	0	0	0	0	0	0	0	0



Schedule M

Twelve Months Ending - December 2017
 Allocation Method - Factor 2017 Protocol
 (Allocated in Thousands)

FERC Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4099300	Severance Accrual	SO	-410	-9	-111	-32	-57	-177	-24	0	0
4099300	Accrued CIC Severance	SO	0	0	0	0	0	0	0	0	0
4099300	FAS 158 Pension Liability	SO	74,940	1,622	20,314	5,915	10,481	32,261	4,329	18	0
4099300	FAS 158 - Funded Pension Asset	SO	0	0	0	0	0	0	0	0	0
4099300	FAS 158 Post-Retirement Liability	SO	5,734	124	1,554	453	802	2,468	331	1	0
4099300	Post Merger Loss-Reacquired Debt	SNP	0	0	0	0	0	0	0	0	0
4099300	190LEGAL RESERVE	SO	0	0	0	0	0	0	0	0	0
4099300	Injuries and Damages Reserve	SO	23,871	517	6,471	1,884	3,339	10,276	1,379	6	0
4099300	283SMUD REVENUE IMPUTATION-UT REG LIAB	OTHER	0	0	0	0	0	0	0	0	0
4099300	PMI Underground Mine Cost Depletion	SE	0	0	0	0	0	0	0	0	0
4099300	CA Refund	OTHER	0	0	0	0	0	0	0	0	0
4099300	PMI WY Extraction Tax	SE	0	0	0	0	0	0	0	0	0
4099300 Total			1,179,752	23,212	313,982	86,321	167,195	533,742	67,522	285	-17,600
Grand Total			2,212,997	46,301	583,795	###	312,805	956,782	###	531	3,514

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



Deferred Income Tax Expense

Twelve Months Ending - December 2017
 Allocation Method - Factor 2017 Protocol
 (Allocated in Thousands)

FERC Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4101000	100105 190FAS 109 DEF TAX LIAB WA-NUTIL	WA	0	0	0	0	0	0	0	0	0
4101000	105101 Capitalized Labor Cost for Powertax Inpu	SO	0	0	0	0	0	0	0	0	0
4101000	105121 282PMI Book Depreciation	SE	0	0	0	0	0	0	0	0	0
4101000	105122 Repair Deduction	SG	48,106	734	12,398	3,889	7,264	20,928	2,876	16	0
4101000	105125 Tax Depreciation	TAXDEPR	326,176	6,907	85,244	22,853	44,760	145,783	18,625	72	0
4101000	105126 282DIT PMIDepreciation- Tax	SE	2,942	44	734	225	495	1,253	190	1	0
4101000	105137 Capitalized Depreciation	SO	1,987	43	539	157	278	855	115	0	0
4101000	105141 AFUDC Debt	SNP	4,249	83	1,103	326	600	1,889	246	1	0
4101000	105141 AFUDC Equity	SNP	7,530	148	1,954	578	1,063	3,348	436	2	1
4101000	105143 282Basis Intangible Difference	SO	58	1	16	5	8	25	3	0	0
4101000	105147 Sec 1031 Like Kind Exchange	SO	0	0	0	0	0	0	0	0	0
4101000	105148 Mine Safety Sec. 179E Election - PPW	SE	0	0	0	0	0	0	0	0	0
4101000	105149 Mine Safety Sec. 179E Election - PMI	SE	0	0	0	0	0	0	0	0	0
4101000	105152 Gain / (Loss) on Prop. Disposition	GPS	2,765	60	749	218	387	1,190	160	1	0
4101000	105153 Contract Liability Basis Adjustment -Che	SG	-45	-1	-12	-4	-7	-20	-3	0	0
4101000	105165 Coal Mine Development	SE	0	0	0	0	0	0	0	0	0
4101000	105170 Coal Mine Extension	SE	0	0	0	0	0	0	0	0	0
4101000	105171 PMI Coal Mine Extension Costs	SE	466	7	116	36	78	198	30	0	0
4101000	105175 Cost of Removal	GPS	16,882	365	4,576	1,332	2,361	7,268	975	4	0
4101000	1052203 Cholla SHL NOPA (Lease Amortization)	SG	102	2	26	8	15	44	6	0	0
4101000	105470 282Book Gain/Loss on Land Sales	GPS	103	2	28	8	14	44	6	0	0
4101000	110200 IGC Tax Percentage Depletion Deduct	SE	0	0	0	0	0	0	0	0	0
4101000	110205 SRC Tax Percentage Depletion Deduct	SE	11	0	3	1	2	5	1	0	0
4101000	1102051 Tax Percentage Depletion - Deduction (BI	SE	0	0	0	0	0	0	0	0	0
4101000	120105 Willow Wind Account Receivable	WA	0	0	0	0	0	0	0	0	0
4101000	205025 PMI-Fuel Cost Adjustment	SE	-797	-12	-199	-61	-134	-339	-52	0	0
4101000	205200 M&S INVENTORY WRITE-OFF	SNPD	411	13	106	27	45	199	21	0	0
4101000	205205 Inventory Reserve - PMI	SE	0	0	0	0	0	0	0	0	0
4101000	205411 190PMISec263A	SE	1,477	22	369	113	248	629	96	0	0
4101000	210100 283OR PUC Prepaid Taxes	OR	28	0	28	0	0	0	0	0	0
4101000	210120 283UT PUC Prepaid Taxes	UT	-6	0	0	0	0	-6	0	0	0
4101000	210130 283ID PUC Prepaid Taxes	IDU	25	0	0	0	0	0	25	0	0
4101000	210140 283WY PSC Prepaid Taxes	WYP	0	0	0	0	0	0	0	0	0



Deferred Income Tax Expense

Twelve Months Ending - December 2017
 Allocation Method - Factor 2017 Protocol
 (Allocated in Thousands)

FERC Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4101000	210180 283Prepaid Membership Fees-EEI WSCC	SO	-15	0	-4	-4	-1	-2	-6	-1	0
4101000	210185 Prepaid Aircraft Maintenance Costs	SG	23	0	6	6	2	3	10	1	0
4101000	210190 Prepaid Water Rights	SG	-20	0	-5	-5	-2	-3	-9	-1	0
4101000	210195 Prepaid Surety Bond Costs	SO	0	0	0	0	0	0	0	0	0
4101000	287396 Regulatory Liabilities - Interim Provisi	OTHER	0	0	0	0	0	0	0	0	0
4101000	287616 Regulatory Assets - Interim Provisions	OTHER	0	0	0	0	0	0	0	0	0
4101000	320210 190R&E Expense Sec174 Deduction	SO	0	0	0	0	0	0	0	0	0
4101000	320271 Contra Reg Asset - Pension Plan CTG	SO	623	13	169	49	87	268	36	0	0
4101000	320285 Reg Asset-Post Employment Costs	SO	-323	-7	-88	-26	-45	-139	-19	0	0
4101000	320290 LT Prepaid IBEW 57 Pension Contribution	OTHER	0	0	0	0	0	0	0	0	0
4101000	320291 Prepaid IBEW 57 Pension Contribution - C	OTHER	0	0	0	0	0	0	0	0	0
4101000	415110 190DEF REG ASSET-TRANSM SVC DEPOSIT	SG	-57	-1	-15	-5	-9	-25	-3	0	0
4101000	415120 190DEF REG ASSET-FOOTE CREEK CONTRACT	SG	0	0	0	0	0	0	0	0	0
4101000	415300 283Hazardous Waste/Environmental Cleanup	SO	11,451	248	3,104	904	1,601	4,929	661	3	0
4101000	415406 Reg Asset Utah ECAM	OTHER	0	0	0	0	0	0	0	0	0
4101000	415410 Reg Asset - Energy West Mining	SE	5,203	78	1,298	397	875	2,216	336	2	0
4101000	415411 ContraRA DeerCreekAband CA	CA	-82	-82	0	0	0	0	0	0	0
4101000	415412 ContraRA DeerCreekAband ID	IDU	-166	0	0	0	0	0	-166	0	0
4101000	415413 ContraRA DeerCreekAband OR	OR	-699	0	-699	0	0	0	0	0	0
4101000	415414 ContraRA DeerCreekAband UT	UT	1,013	0	0	0	0	1,013	0	0	0
4101000	415415 ContraRA DeerCreekAband WA	WA	-367	0	0	-367	0	0	0	0	0
4101000	415416 ContraRA DeerCreekAband WY	WYU	284	0	0	0	284	0	0	0	0
4101000	415417 Contra RA UMWVA Pension CA	OTHER	0	0	0	0	0	0	0	0	0
4101000	415418 Contra RA UMWVA Pension ID	OTHER	0	0	0	0	0	0	0	0	0
4101000	415419 Contra RA UMWVA Pension OR	OTHER	0	0	0	0	0	0	0	0	0
4101000	415420 Contra RA UMWVA Pension UT	OTHER	0	0	0	0	0	0	0	0	0
4101000	415421 Contra RA UMWVA Pension WA	OTHER	0	0	0	0	0	0	0	0	0
4101000	415422 Contra RA UMWVA Pension WY	OTHER	0	0	0	0	0	0	0	0	0
4101000	415501 Cholla Pit Transact Costs- APS Amort - I	IDU	7	0	0	0	0	0	0	7	0
4101000	415502 Cholla Pit Transact Costs- APS Amort - O	OR	12	0	12	0	0	0	0	0	0
4101000	415530 Reg Asset - ID 2017 Protocol - MSP Defer	IDU	0	0	0	0	0	0	0	0	0
4101000	415531 Reg Asset - UT 2017 Protocol - MSP Defer	UT	1,670	0	0	0	0	1,670	0	0	0
4101000	415532 Reg Asset - WY 2017 Protocol - MSP Defer	WYP	304	0	0	0	304	0	0	0	0



Deferred Income Tax Expense

Twelve Months Ending - December 2017
 Allocation Method - Factor 2017 Protocol
 (Allocated in Thousands)

FERC Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4101000	415545 Reg Asset - WA Merwin Project	OTHER	0	0	0	0	0	0	0	0	0
4101000	415585 Reg Asset - OR Sch 203 - Black Cap	OTHER	0	0	0	0	0	0	0	0	0
4101000	415655 CA GHG Allowance	OTHER	0	0	0	0	0	0	0	0	0
4101000	415675 Reg Asset - UT - Deferred Stock Redempti	OTHER	-31	0	0	0	0	0	0	0	-31
4101000	415676 Reg Asset - WY - Deferred Stock Redempti	OTHER	-11	0	0	0	0	0	0	0	-11
4101000	415677 Reg Asset - Pref Stock Redemp Loss WA	OTHER	-5	0	0	0	0	0	0	0	-5
4101000	415680 190Def Intervenor Funding Grants-OR	OTHER	47	0	0	0	0	0	0	0	47
4101000	415700 190Reg Liabs BPA balancing accounts-OR	OTHER	0	0	0	0	0	0	0	0	0
4101000	415701 CA Deferred Intervenor Funding	OTHER	0	0	0	0	0	0	0	0	0
4101000	415815 Insurance Reserve	SO	-11,786	-255	-3,195	-930	-1,648	-5,074	-681	-3	0
4101000	415820 Contra Pension Reg Asset MMT & CTG OR	OR	388	0	388	0	0	0	0	0	0
4101000	415821 Contra Pension Reg Asset MMT & CTG WY	WYP	0	0	0	0	0	0	0	0	0
4101000	415823 Contra Pension Reg Asset CTG - UT	UT	0	0	0	0	0	0	0	0	0
4101000	415824 Contra Pension Reg Asset MMT & CTG CA	CA	36	36	0	0	0	0	0	0	0
4101000	415825 Contra Pension Reg Asset CTG - WA	WA	0	0	0	0	0	0	0	0	0
4101000	415845 Reg Asset - OR Sch 94 Distribution Safet	OTHER	0	0	0	0	0	0	0	0	0
4101000	415850 Unrecovered Plant Powerdale	SG	0	0	0	0	0	0	0	0	0
4101000	415851 Powerdale Hydro Decom Reg Asset - CA	CA	0	0	0	0	0	0	0	0	0
4101000	415862 Reg Asset - CA Mobile Home Park Conversi	OTHER	24	0	0	0	0	0	0	0	24
4101000	415863 Reg Asset - UT Subscriber Solar Program	UT	91	0	0	0	0	91	0	0	0
4101000	415866 Reg Asset - OR Solar Feed-in Tariff	OTHER	-82	0	0	0	0	0	0	0	-82
4101000	415869 Reg Asset - CA Deferred Net Power Costs	OTHER	0	0	0	0	0	0	0	0	0
4101000	415870 Deferred Excess Net Power Costs CA	CA	-475	-475	0	0	0	0	0	0	0
4101000	415874 Deferred Excess Net Power Costs - WY 09	OTHER	-1,095	0	0	0	0	0	0	0	-1,095
4101000	415875 Deferred Excess Net Power Costs - UT	OTHER	-2,014	0	0	0	0	0	0	0	-2,014
4101000	415878 REG ASSET - UT LIQUIDATED DAMAGES NAUGHT	UT	-13	0	0	0	0	-13	0	0	0
4101000	415879 Reg Asset - WY Liquidation Damages N2	WYP	-2	0	0	0	-2	0	0	0	0
4101000	415880 Deferred UT Independent Evaluation Fee	UT	-94	0	0	0	0	-94	0	0	0
4101000	415882 Deferral of Renewable Energy Credit - WA	OTHER	-267	0	0	0	0	0	0	0	-267
4101000	415884 Reg Asset - Current Reclass - Other	OTHER	0	0	0	0	0	0	0	0	0
4101000	415885 Reg Asset - Noncurrent Reclass - Other	OTHER	94	0	0	0	0	0	0	0	94
4101000	415886 Reg Asset - ID Deferred Excess Net Power	OTHER	0	0	0	0	0	0	0	0	0
4101000	415888 Reg Asset - UT Deferred Excess Net Power	OTHER	0	0	0	0	0	0	0	0	0



Deferred Income Tax Expense

Twelve Months Ending - December 2017
 Allocation Method - Factor 2017 Protocol
 (Allocated in Thousands)

FERC Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4101000	415892 Deferred Excess Net Power Costs - ID 09	OTHER	-1,099	0	0	0	0	0	0	0	-1,099
4101000	415894 Reg Asset - REC Sales Deferral - CA - No	OTHER	0	0	0	0	0	0	0	0	0
4101000	415900 OR SB 408 Recovery	OTHER	0	0	0	0	0	0	0	0	0
4101000	415901 Reg Asset - WY Deferred Excess Net Power	OTHER	0	0	0	0	0	0	0	0	0
4101000	415903 Reg Asset - REC Sales Deferral - WA	OTHER	0	0	0	0	0	0	0	0	0
4101000	415904 Reg Asset - WY REC's in Rates - Current	OTHER	0	0	0	0	0	0	0	0	0
4101000	415905 Reg Asset - OR REC's in Rates - Current	OTHER	0	0	0	0	0	0	0	0	0
4101000	415906 Reg Asset - REC Sales Deferral - OR - No	OTHER	114	0	0	0	0	0	0	0	114
4101000	415907 Reg Asset - CA Solar Feed-in Tariff - Cu	OTHER	0	0	0	0	0	0	0	0	0
4101000	415908 Reg Asset - OR Solar Feed-In Tariff - Cu	OTHER	0	0	0	0	0	0	0	0	0
4101000	415910 Reg Asset - Naughton Unit #3 Costs	OTHER	0	0	0	0	0	0	0	0	0
4101000	415917 Reg Asset - Naughton Unit #3 Costs - CA	OTHER	0	0	0	0	0	0	0	0	0
4101000	415918 Reg Asset - RPS Compliance Purchases	OTHER	-129	0	0	0	0	0	0	0	-129
4101000	415920 Reg Asset - Depreciation Increase - ID	IDU	-330	0	0	0	0	0	-330	0	0
4101000	415921 Reg Asset - Depreciation Increase - UT	UT	-49	0	0	0	0	-49	0	0	0
4101000	415922 Reg Asset - Depreciation Increase - WY	WYP	-168	0	0	0	-168	0	0	0	0
4101000	415923 Reg Asset - Carbon Unrecovered Plant - I	IDU	-182	0	0	0	0	0	-182	0	0
4101000	415924 Reg Asset - Carbon Unrecovered Plant - U	UT	-1,307	0	0	0	0	-1,307	0	0	0
4101000	415925 Reg Asset - Carbon Unrecovered Plant - W	WYP	-440	0	0	0	-440	0	0	0	0
4101000	415930 Reg Asset - Carbon Decommissioning - ID	IDU	0	0	0	0	0	0	0	0	0
4101000	415931 Reg Asset - Carbon Decommissioning - UT	UT	0	0	0	0	0	0	0	0	0
4101000	415932 Reg Asset - Carbon Decommissioning - WY	WYP	0	0	0	0	0	0	0	0	0
4101000	415933 Reg Liability - Contra - Carbon Decommis	IDU	0	0	0	0	0	0	0	0	0
4101000	415934 Reg Liability - Contra - Carbon Decommis	UT	0	0	0	0	0	0	0	0	0
4101000	415935 Reg Liability - Contra - Carbon Decommis	WYP	-203	0	0	0	-203	0	0	0	0
4101000	415936 REG ASSET - CARBON PLANT DECOMMISSIONING	SG	0	0	0	0	0	0	0	0	0
4101000	425100 190Deferred Regulatory Expense-IDU	IDU	0	0	0	0	0	0	0	0	0
4101000	425102 Reg Asset - CA GreenHouse Gas Allowance	OTHER	0	0	0	0	0	0	0	0	0
4101000	425103 Reg Asset - Other Regulatory Assets - Cu	OTHER	0	0	0	0	0	0	0	0	0
4101000	425104 Reg Asset - OR Asset Sale Gain Giveback	OTHER	0	0	0	0	0	0	0	0	0
4101000	425215 283Unearned Joint Use Pole Contact Revnu	SNPD	-9	0	-2	-1	-1	-4	0	0	0
4101000	425225 Duke/Hermiston Contract Renegotiation	SG	0	0	0	0	0	0	0	0	0
4101000	425295 BPA Conservation Rate Credit	SG	0	0	0	0	0	0	0	0	0



Deferred Income Tax Expense

Twelve Months Ending - December 2017
 Allocation Method - Factor 2017 Protocol
 (Allocated in Thousands)

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4101000	425400	UT Kalamath Relicensing Costs	-1,364	0	0	0	0	0	0	0	-1,364
4101000	430110	Reg Asset Balance Reclass	-798	0	0	0	0	0	0	0	-798
4101000	430111	Reg Assets - SB 1149 Balance Reclass	0	0	0	0	0	0	0	0	0
4101000	430112	Reg Asset - Other - Balance Reclass	0	0	0	0	0	0	0	0	0
4101000	430113	Reg Asset - Def NPC Balance Reclass	0	0	0	0	0	0	0	0	0
4101000	505510	190PMI Vacation/Bonus	8	0	2	1	1	4	1	0	0
4101000	505600	190Vacation Sickleave & PT Accrual	0	0	0	0	0	0	0	0	0
4101000	605101	Trojan Decommissioning Costs - WA	0	0	0	0	0	0	0	0	0
4101000	605102	Trojan Decommissioning Costs - OR	0	0	0	0	0	0	0	0	0
4101000	605103	ARO/Reg Diff - Trojan - WA	-1	0	0	-1	0	0	0	0	0
4101000	610100	283PMI AMORT DEVELOPMENT	-225	-3	-56	-17	-38	-96	-15	0	0
4101000	6101001	190NOPA 103-99-00 RAR	19	0	5	2	3	8	1	0	0
4101000	610111	283PMI SALE OF ASSETS	-217	-3	-54	-17	-37	-93	-14	0	0
4101000	610114	PMI EITF Pre stripping Cost	-339	-5	-84	-26	-57	-144	-22	0	0
4101000	610142	283Reg Liability-UT Home Energy Lifeline	1	0	0	0	0	0	1	0	0
4101000	610143	283Reg Liability-WA Low Energy Program	0	0	0	0	0	0	0	0	0
4101000	610146	190OR Reg Asset/Liability Consol	0	0	0	0	0	0	0	0	0
4101000	705200	190OR Gain on Sale of Halsey-OR	0	0	0	0	0	0	0	0	0
4101000	705210	190Property Insurance	0	0	0	0	0	0	0	0	0
4101000	705261	Reg Liability - Sale of Renewable Energy	13	0	0	0	0	0	0	0	13
4101000	705265	Reg Liab - OR Energy Conservation Charge	-184	0	0	0	0	0	0	0	-184
4101000	705300	Reg. Liability - Deferred Benefit_Arch S	0	0	0	0	0	0	0	0	0
4101000	705305	Reg Liability-CA Gain on Sale of Asset	0	0	0	0	0	0	0	0	0
4101000	705337	Reg Liability - Sale of Renewable Energy	199	0	0	0	0	0	0	0	199
4101000	705454	Reg Liability - UT Property Insurance Re	-724	0	0	0	0	-724	0	0	0
4101000	705534	Regulatory Liability - OR Asset Sale Gai	0	0	0	0	0	0	0	0	0
4101000	705537	Regulatory Liability - Other Reg Liabili	0	0	0	0	0	0	0	0	0
4101000	705700	Reg Liability - Current Reclass - Other	0	0	0	0	0	0	0	0	0
4101000	705755	Reg Liability - Non current Reclass - Ot	-94	0	0	0	0	0	0	0	-94
4101000	715800	190Redding Contract	0	0	0	0	0	0	0	0	0
4101000	720200	190Deferred Compensation Payout	-420	-9	-114	-33	-59	-181	-24	0	0
4101000	720300	190Pension/Retirement (Accrued/Prepaid)	0	0	0	0	0	0	0	0	0
4101000	720500	190Severance	-156	-3	-42	-12	-22	-67	-9	0	0



Deferred Income Tax Expense

Twelve Months Ending - December 2017
 Allocation Method - Factor 2017 Protocol
 (Allocated in Thousands)

FERC Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4101000	720800 190FAS 158 Pension Liability	SO	28,440	616	7,709	2,245	3,978	12,243	1,643	7	0
4101000	720805 FAS 158 - Funded Pension Asset	SO	0	0	0	0	0	0	0	0	0
4101000	720810 190FAS 158 Post Retirement Liability	SO	2,176	47	590	172	304	937	126	1	0
4101000	910530 190Injuries & Damages	SO	9,059	196	2,456	715	1,267	3,900	523	2	0
4101000	910560 283SMUD Revenue Imputation-UT Reg Liab	OTHER	0	0	0	0	0	0	0	0	0
4101000 Total			447,728	8,809	119,159	32,760	63,452	202,560	25,625	108	-6,679
4111000	100105 283FAS 109 Def Tax Liab WA-NUTIL	OTHER	189	0	0	0	0	0	0	0	189
4111000	105100 190CAPITALIZED LABOR COSTS	SO	-9,001	-195	-2,440	-710	-1,259	-3,875	-520	-2	0
4111000	1051151 Depreciation Flow-Through - CA	CA	-228	-228	0	0	0	0	0	0	0
4111000	1051152 Depreciation Flow-Through - FERC	FERC	-292	0	0	0	0	0	0	-292	0
4111000	1051153 Depreciation Flow-Through - ID	IDU	147	0	0	0	0	0	147	0	0
4111000	1051154 Depreciation Flow-Through - OR	OR	786	0	786	0	0	0	0	0	0
4111000	1051155 Depreciation Flow-Through - OTHER	OTHER	-186	0	0	0	0	0	0	0	-186
4111000	1051156 Depreciation Flow-Through - UT	UT	5,731	0	0	0	0	5,731	0	0	0
4111000	1051157 Depreciation Flow-Through - WA	WA	1,365	0	0	1,365	0	0	0	0	0
4111000	1051158 Depreciation Flow-Through - WYP	WYP	950	0	0	0	950	0	0	0	0
4111000	1051159 Depreciation Flow-Through - WYU	WYU	74	0	0	0	74	0	0	0	0
4111000	105120 Book Depreciation	SCHMDEXP	-296,162	-6,846	-82,160	-24,580	-43,352	-122,397	-16,752	-76	0
4111000	105121 282DIT PMIDepreciation-Book	SE	-8,322	-124	-2,076	-635	-1,400	-3,545	-538	-3	0
4111000	105123 Sec 481a Adj - Repair Deduction	SG	0	0	0	0	0	0	0	0	0
4111000	105130 CIAC	CIAC	-22,881	-748	-5,931	-1,489	-2,481	-11,091	-1,142	0	0
4111000	105140 Highway Relocation	SNPD	-668	-22	-173	-43	-72	-324	-33	0	0
4111000	105142 Avoided Costs	SNP	-5,853	-115	-1,519	-450	-826	-2,603	-339	-1	-1
4111000	105146 Capitalization of Test Energy	SG	0	0	0	0	0	0	0	0	0
4111000	105220 282CHOLLA TAX LEASE	SG	-538	-8	-139	-44	-81	-234	-32	0	0
4111000	105471 UT Kalamath Relicensing Costs	OTHER	0	0	0	0	0	0	0	0	0
4111000	110100 283BOOK COST DEPLETION ADDBACK	SE	0	0	0	0	0	0	0	0	0
4111000	205100 190COAL PILE INVENTORY	SE	-117	-2	-29	-9	-20	-50	-8	0	0
4111000	205210 ERC (Emission Reduction Credit) Impairme	SE	0	0	0	0	0	0	0	0	0
4111000	210200 283Prepaid Taxes-Property Taxes	GPS	101	2	27	8	14	43	6	0	0
4111000	220100 190Bad Debt Allowance	BADDEBT	-1,079	-46	-440	-143	-70	-338	-43	0	0
4111000	2874941 190Idaho ITC Credits	SO	0	0	0	0	0	0	0	0	0
4111000	320270 Reg Asset FAS 158 Pension Liab	SO	-5,763	-125	-1,562	-455	-806	-2,481	-333	-1	0



Deferred Income Tax Expense

Twelve Months Ending - December 2017
 Allocation Method - Factor 2017 Protocol
 (Allocated in Thousands)

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4111000	320280 Reg Asset FAS 158 Post Retire Liab	SO	2,535	55	687	200	355	1,091	146	1	0
4111000	320281 Reg Asset - Post-Retirement Settlement L	SO	-126	-3	-34	-10	-18	-54	-7	0	0
4111000	320282 Reg Asset - Post-Retirement Settlement L	UT	141	0	0	0	0	141	0	0	0
4111000	320283 Reg Asset - Post-Retirement Settlement L	WYU	-8	0	0	0	-8	0	0	0	0
4111000	415115 Reg Asset - UT STEP Pilot Programs Balan	OTHER	-2,083	0	0	0	0	0	0	0	-2,083
4111000	415301 190Hazardous Waste/Environmental-WA	WA	-122	0	0	-122	0	0	0	0	0
4111000	415406 Reg Asset Utah ECAM	OTHER	0	0	0	0	0	0	0	0	0
4111000	415423 Contra PP&E Deer Creek	SE	0	0	0	0	0	0	0	0	0
4111000	415424 Contra Reg Asset - Deer Creek Abandonmen	SE	-9,175	-137	-2,289	-701	-1,543	-3,909	-593	-3	0
4111000	415425 Contra Reg Asset - UMWVA Pension	OTHER	0	0	0	0	0	0	0	0	0
4111000	415500 283Cholla Plt Trans-APS Amort	SGCT	-248	-4	-64	-20	-38	-108	-15	0	0
4111000	415510 283WA DISALLOWED COLSTRIP #3 WRITE-OFF	WA	-20	0	0	-20	0	0	0	0	0
4111000	415702 REG ASSET - LAKE SIDE LIQ - WY	WYP	-10	0	0	0	-10	0	0	0	0
4111000	415703 Goodnoe Hills Liquidation Damages - WY	WYP	-8	0	0	0	-8	0	0	0	0
4111000	415704 Reg Liability - Tax Revenue Adjustment -	UT	0	0	0	0	0	0	0	0	0
4111000	415705 Reg Liability - Tax Revenue Adjustment -	WYP	0	0	0	0	0	0	0	0	0
4111000	415710 Reg Liability - WA - Accelerated Depreci	WA	-4,410	0	0	-4,410	0	0	0	0	0
4111000	415803 RTO Grid West N/R Writeoff WA	WA	0	0	0	0	0	0	0	0	0
4111000	415804 RTO Grid West Notes Receivable-OR	OR	0	0	0	0	0	0	0	0	0
4111000	415806 RTO Grid West N/R Writeoff ID	IDU	0	0	0	0	0	0	0	0	0
4111000	415822 Reg Asset _ Pension MMT - UT	UT	-107	0	0	0	0	-107	0	0	0
4111000	415827 Reg Asset Post Retirement MMT - OR	OR	-73	0	-73	0	0	0	0	0	0
4111000	415828 Reg Asset Post Retirement MMT - WY	WYP	0	0	0	0	0	0	0	0	0
4111000	415829 Reg Asset - Post - Ret MMT - UT	UT	-106	0	0	0	0	-106	0	0	0
4111000	415831 Reg Asset Post Retirement MMT - CA	CA	-7	-7	0	0	0	0	0	0	0
4111000	415840 Reg Asset-Deferred OR Independent Evalua	OTHER	0	0	0	0	0	0	0	0	0
4111000	415852 Powerdale Decommissioning Reg Asset - ID	IDU	-10	0	0	0	0	0	-10	0	0
4111000	415853 Powerdale Decommissioning Reg Asset - OR	OR	0	0	0	0	0	0	0	0	0
4111000	415854 Powerdale Decommissioning Reg Asset - WA	WA	0	0	0	0	0	0	0	0	0
4111000	415855 CA - January 2010 Storm Costs	OTHER	-75	0	0	0	0	0	0	0	-75
4111000	415856 Powerdale Decommissioning Reg Asset - WY	WYP	0	0	0	0	0	0	0	0	0
4111000	415857 ID - Deferred Overburden Costs	OTHER	35	0	0	0	0	0	0	0	35
4111000	415858 WY - Deferred Overburden Costs	WYP	99	0	0	0	99	0	0	0	0



Deferred Income Tax Expense

Twelve Months Ending - December 2017
 Allocation Method - Factor 2017 Protocol
 (Allocated in Thousands)

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4111000	415859 WY - Deferred Advertising Costs	WYP	0	0	0	0	0	0	0	0	0
4111000	415865 Reg Asset - UT MPA	OTHER	0	0	0	0	0	0	0	0	0
4111000	415867 Reg Asset - CA Solar Feed-in Tariff	OTHER	0	0	0	0	0	0	0	0	0
4111000	415868 Reg Asset - UT - Solar Incentive Program	OTHER	2,083	0	0	0	0	0	0	0	2,083
4111000	415876 Deferred Excess Net PowerCosts - OR	OTHER	-1,018	0	0	0	0	0	0	0	-1,018
4111000	415881 Deferral of Renewable Energy Credit - UT	OTHER	170	0	0	0	0	0	0	0	170
4111000	415883 Deferral of Renewable Energy Credit - WY	OTHER	0	0	0	0	0	0	0	0	0
4111000	415890 ID MEHC 2006 Transition Costs	IDU	0	0	0	0	0	0	0	0	0
4111000	415891 WY - 2006 Transition Severance Costs	WYP	0	0	0	0	0	0	0	0	0
4111000	415893 OR - MEHC Transition Service Costs	OTHER	0	0	0	0	0	0	0	0	0
4111000	415895 OR_RCAC SEP-DEC-07 DEFERRED	OR	0	0	0	0	0	0	0	0	0
4111000	415896 WA - Chehalis Plant Revenue Requirement	WA	0	0	0	0	0	0	0	0	0
4111000	415897 Reg Asset MEHC Transition Service Costs	CA	0	0	0	0	0	0	0	0	0
4111000	415898 Deferred Coal Costs - Naughton Contract	SE	0	0	0	0	0	0	0	0	0
4111000	415902 Reg Asset - UT REC's in Rates - Current	OTHER	0	0	0	0	0	0	0	0	0
4111000	415911 Contra Reg Asset - Naughton Unit #3 - CA	CA	0	0	0	0	0	0	0	0	0
4111000	415912 Contra Reg Asset - Naughton Unit #3 - OR	OTHER	0	0	0	0	0	0	0	0	0
4111000	415913 Contra Reg Asset - Naughton Unit #3 - WA	OTHER	0	0	0	0	0	0	0	0	0
4111000	415914 Reg Asset - UT - Naughton U3 Costs	UT	0	0	0	0	0	0	0	0	0
4111000	415915 Reg Asset - WY - Naughton U3 Costs	WYP	0	0	0	0	0	0	0	0	0
4111000	415926 Reg Liability - Depreciation Decrease -	OR	-425	0	-425	0	0	0	0	0	0
4111000	415927 Reg Liability - Depreciation Decrease De	WA	0	0	0	0	0	0	0	0	0
4111000	415938 Reg Asset - Carbon Plant Decommissioning	CA	0	0	0	0	0	0	0	0	0
4111000	425105 Reg Asset - OR Asset Sale Gain Giveback	OTHER	15	0	0	0	0	0	0	0	15
4111000	425125 Deferred Coal Cost - Arch	SE	0	0	0	0	0	0	0	0	0
4111000	425215 283Unearned Joint Use Pole Contact Revnu	SNPD	0	0	0	0	0	0	0	0	0
4111000	425250 283TGS BUYOUT-SG	SG	-6	-2	-2	0	-1	-3	0	0	0
4111000	425280 283JOSEPH SETTLEMENT-SG	SG	-52	-1	-13	-4	-8	-23	-3	0	0
4111000	425360 190Hermiston Swap	SG	-65	-1	-17	-5	-10	-28	-4	0	0
4111000	425380 190Idaho Customer Bal Acct	OTHER	0	0	0	0	0	0	0	0	0
4111000	430100 283Weatherization	OTHER	1,953	0	0	0	0	0	0	0	1,953
4111000	430117 Reg Asset - Current DSM	OTHER	0	0	0	0	0	0	0	0	0
4111000	505115 283Sales & Use Tax Audit	SO	0	0	0	0	0	0	0	0	0



Deferred Income Tax Expense

Twelve Months Ending - December 2017
 Allocation Method - Factor 2017 Protocol
 (Allocated in Thousands)

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4111000	505125 190Accrued Royalties	SE	-727	-11	-181	-56	-122	-310	-47	0	0
4111000	505400 190Bonus Liability	SO	-400	-9	-108	-32	-56	-172	-23	0	0
4111000	505600 190Vacation Sickleave & PT Accrual	SO	20	0	6	2	3	9	1	0	0
4111000	505601 Sick Leave Accrual - PMI	SE	6	0	1	0	1	3	0	0	0
4111000	505700 190Accrued Retention Bonus	SO	-607	-13	-165	-48	-85	-261	-35	0	0
4111000	605100 283TROJAN DECOMMISSIONING AMORT	TROJID	11	0	3	1	2	5	1	0	0
4111000	605301 Environmental Liability - Regulated	SO	-9,926	-215	-2,691	-783	-1,388	-4,273	-573	-2	0
4111000	605710 REVERSE ACCRUED FINAL RECLAMATION	OTHER	-136	0	0	0	0	0	0	0	-136
4111000	605715 Trapper Mine Contract Obligation	SE	-63	-1	-16	-5	-11	-27	-4	0	0
4111000	610000 283PMI Development Costs	SE	61	1	15	5	10	26	4	0	0
4111000	610143 283Reg Liability-WA Low Energy Program	WA	238	0	0	238	0	0	0	0	0
4111000	610144 Reg Liability - CA California Alternativ	OTHER	0	0	0	0	0	0	0	0	0
4111000	610145 190REG LIAB_DSM	OTHER	798	0	0	0	0	0	0	0	798
4111000	610148 Reg Liability - Def NPC Balance Reclass	OTHER	0	0	0	0	0	0	0	0	0
4111000	705240 283CA Alternative Rate for Energy Progra	OTHER	-52	0	0	0	0	0	0	0	-52
4111000	705241 Reg Liability - CA California Alternativ	OTHER	-538	0	0	0	0	0	0	0	-538
4111000	705245 REG LIABILITY - OR DIRECT ACCESS 5 YEAR	OTHER	0	0	0	0	0	0	0	0	0
4111000	705262 Reg Liability - Sale of REC's-ID	OTHER	0	0	0	0	0	0	0	0	0
4111000	705263 Reg Liability - Sale of REC's-WA	OTHER	0	0	0	0	0	0	0	0	0
4111000	705266 Reg Liability - Energy Savings Assistanc	OTHER	67	0	0	0	0	0	0	0	67
4111000	705267 Reg Liability - WA Decoupling Mechanism	OTHER	-476	0	0	0	0	0	0	0	-476
4111000	705301 Reg Liability - OR 2010 Protocol Def	OR	0	0	0	0	0	0	0	0	0
4111000	705336 Reg Liability - Sale of Renewable Energy	OTHER	155	0	0	0	0	0	0	0	155
4111000	705400 Reg Liability - OR Injuries & Damages Re	OR	469	0	469	0	0	0	0	0	0
4111000	705420 Reg Liability - CA GHG Allowance Revenue	OTHER	-731	0	0	0	0	0	0	0	-731
4111000	705451 Reg Liability - OR Property Insurance Re	OR	2,214	0	2,214	0	0	0	0	0	0
4111000	705453 Reg Liability - ID Property Insurance Re	IDU	-41	0	0	0	0	0	-41	0	0
4111000	705455 Reg Liability - WY Property Insurance Re	WYP	-126	0	0	0	-126	0	0	0	0
4111000	705500 Reg Liability - Powerdale Decommissionin	UT	0	0	0	0	0	0	0	0	0
4111000	705514 Regulatory Liability - OR Deferred Exces	OTHER	0	0	0	0	0	0	0	0	0
4111000	705515 Regulatory Liability - OR Deferred Exces	OTHER	-1,802	0	0	0	0	0	0	0	-1,802
4111000	705517 Regulatory Liability - UT Deferred Exces	OTHER	319	0	0	0	0	0	0	0	319
4111000	705518 Regulatory Liability - WA Deferred Exces	OTHER	0	0	0	0	0	0	0	0	0



Deferred Income Tax Expense

Twelve Months Ending - December 2017
 Allocation Method - Factor 2017 Protocol
 (Allocated in Thousands)

FERC Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
4111000	705519 Regulatory Liability - WA Deferred Exces	OTHER	-3,627	0	0	0	0	0	0	0	-3,627
4111000	705521 Regulatory Liability - WY Deferred Exces	OTHER	-1,789	0	0	0	0	0	0	0	-1,789
4111000	705522 Regulatory Liability - UT RECS in Rates	OTHER	0	0	0	0	0	0	0	0	0
4111000	705523 Regulatory Liability - WA RECS in Rates	OTHER	0	0	0	0	0	0	0	0	0
4111000	705525 REGULATORY LIABILITY - SALE OF REC - OR	OTHER	0	0	0	0	0	0	0	0	0
4111000	705526 Regulatory Liability - CA Solar Feed-in	OTHER	0	0	0	0	0	0	0	0	0
4111000	705527 Regulatory Liability - CA Solar Feed-in	OTHER	49	0	0	0	0	0	0	0	49
4111000	705530 Regulatory Liability - UT Solar Feed-in	OTHER	0	0	0	0	0	0	0	0	0
4111000	705531 Regulatory Liability - UT Solar Feed-in	OTHER	-1,532	0	0	0	0	0	0	0	-1,532
4111000	705536 Regulatory Liability - CA GreenHouse Gas	OTHER	0	0	0	0	0	0	0	0	0
4111000	705600 RegLiability - OR 2012 GRC Giveback	OTHER	0	0	0	0	0	0	0	0	0
4111000	705700 Reg Liability - Current Reclass - Other	OTHER	0	0	0	0	0	0	0	0	0
4111000	715105 MCI FOG Wire Lease	SG	0	0	0	0	0	0	0	0	0
4111000	715720 190NW Power Act (BPA Regional Crs) - WA	OTHER	202	0	0	0	0	0	0	0	202
4111000	715810 Chehalis WA EFSEC C02 Mitigation Obligat	SG	45	1	12	4	7	20	3	0	0
4111000	720300 190Pension/Retirement (Accrued/Prepaid)	SO	29	1	8	2	4	13	2	0	0
4111000	720560 Pension Liability - UMWVA Withdrawal Obli	SE	0	0	0	0	0	0	0	0	0
4111000	740100 283Post Merger Debt Loss	SNP	-243	-5	-63	-19	-34	-108	-14	0	0
4111000	910245 Contra Receivable from Joint Owners	SO	1,050	23	285	83	147	452	61	0	0
4111000	910905 283PMI BCC Underground Mine Cost Deplet	SE	-113	-2	-28	-9	-19	-48	-7	0	0
4111000	920110 190PMI WY Extraction Tax	SE	-58	-1	-14	-4	-10	-25	-4	0	0
4111000	930100 1900R BETC Credit	OTHER	0	0	0	0	0	0	0	0	0
4111000	9301001 1900R BETC Credit	SG	0	0	0	0	0	0	0	0	0
4111000	999998 Deferred Income Tax Expense ~ Solar ITC	SG	2	0	1	0	0	1	0	0	0
4111000 Total			-370,122	-8,783	-98,140	-32,897	-52,196	-148,965	-20,750	-381	-8,011
Grand Total			77,606	27	21,020	-138	11,256	53,596	4,875	-273	-14,690



Investment Tax Credit Amortization

Twelves Months Ending - December 2017

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

Primary Account	Secondary Account		Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
	DEF ITC-EL-FED-CR	DEF ITC CREDIT FED										
4114000	0		DGU	-3,698	0	0	0	-181	-3,091	-425	-2	0
4114000 Total				-3,698	0	0	0	-181	-3,091	-425	-2	0
Grand Total				-3,698	0	0	0	-181	-3,091	-425	-2	0

B8. PLANT IN SERVICE



Electric Plant in Service with Unclassified

13 Month Average as of December 2017

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

Primary Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1010000	ELEC PLANT IN SERV	IDU	1,000	0	0	0	0	0	0	1,000	0
1010000	FRANCHISES AND CONSENTS	SG	10,500	160	2,706	849	1,586	4,568	628	4	0
1010000	FRANCHISES AND CONSENTS	SG-U	9,790	149	2,523	791	1,478	4,259	585	3	0
1010000	FRANCHISES AND CONSENTS	UT	-32,081	0	0	0	0	-32,081	0	0	0
1010000	FRANCHISES AND CONSENTS	SG-P	173,445	2,647	44,702	14,020	26,192	75,456	10,370	58	0
1010000	TRANSMISSION INTANGIBLE ASSETS	OR	531	0	531	0	0	0	0	0	0
1010000	TRANSMISSION INTANGIBLE ASSETS	SG	37,746	576	9,728	3,051	5,700	16,421	2,257	13	0
1010000	RCMS - REGION CONSTRUCTION MGMT SYSTEM	SO	10,936	237	2,964	863	1,529	4,708	632	3	0
1010000	FUEL MANAGEMENT SYSTEM	SO	3,293	71	893	260	460	1,417	190	1	0
1010000	AUTOMATE POLE CARD SYSTEM	SO	4,410	95	1,195	348	617	1,898	255	1	0
1010000	DISTRIBUTION AUTOMATION PILOT PROJECT	SO	13,740	297	3,724	1,084	1,922	5,915	794	3	0
1010000	RECORD CENTER MANAGEMENT SOFTWARE	SO	291	6	79	23	41	125	17	0	0
1010000	CUSTOMER SERVICE SYSTEM (CSS)	CN	122,473	3,009	38,569	8,660	9,339	57,836	5,060	0	0
1010000	S A P	SO	177,326	3,839	48,067	13,996	24,801	76,337	10,243	43	0
1010000	ENTERPRISE DATA WRHSE - BI RPTG TOOL	SO	1,660	36	450	131	232	715	96	0	0
1010000	DWHS - DATA WAREHOUSE	SO	1,158	25	314	91	162	499	67	0	0
1010000	ENTERPRISE DATA WAREHOUSE	SO	5,877	127	1,593	464	822	2,530	339	1	0
1010000	FIELDNET PRO METER READING SYST -HRP REP	SO	2,908	63	788	230	407	1,252	168	1	0
1010000	FACILITY INSPECTION REPORTING SYSTEM	SO	1,967	43	533	155	275	847	114	0	0
1010000	2002 GRID NET POWER COST MODELING	SO	8,960	194	2,429	707	1,253	3,857	518	2	0
1010000	MID OFFICE IMPROVEMENT PROJECT	SO	10,561	229	2,863	834	1,477	4,546	610	3	0
1010000	OUTAGE CALL HANDLING INTEGRATION	CN	914	22	288	65	70	432	38	0	0
1010000	OPERATIONS MAPPING SYSTEM	SO	10,386	225	2,815	820	1,453	4,471	600	3	0
1010000	POLE ATTACHMENT MGMT SYSTEM	SO	1,892	41	513	149	265	815	109	0	0
1010000	SUBSTATION/CIRCUIT HISTORY OF OPERATIONS	SO	2,416	52	655	191	338	1,040	140	1	0
1010000	SINGLE PERSON SCHEDULING	SO	12,958	281	3,513	1,023	1,812	5,578	748	3	0
1010000	TIBCO SOFTWARE	SO	5,038	109	1,366	398	705	2,169	291	1	0
1010000	C&T OFFICIAL RECORD INFO SYSTEM	SO	1,586	34	430	125	222	683	92	0	0
1010000	TRANSMISSION WHOLESALE BILLING SYSTEM	SG	1,600	24	412	129	242	696	96	1	0
1010000	UTILITY INTERNATIONAL FORECASTING MODEL	SO	218	5	59	17	30	94	13	0	0
1010000	ROUGE RIVER HYDRO INTANGIBLES	SG	221	3	57	18	33	96	13	0	0
1010000	SWIFT 2 IMPROVEMENTS	SG	23,200	354	5,979	1,875	3,503	10,093	1,387	8	0
1010000	NORTH UMPQUA - SETTLEMENT AGREEMENT	SG	652	10	168	53	98	284	39	0	0
1010000	BEAR RIVER-SETTLEMENT AGREEMENT	SG	117	2	30	9	18	51	7	0	0
1010000	VCPRO - XEROX CUST STMT FRMTR ENHANCE -	SO	2,434	53	660	192	340	1,048	141	1	0
1010000	WEB SOFTWARE	SO	2,680	58	727	212	375	1,154	155	1	0
1010000	IDAHO TRANSMISSION CUSTOMER-OWNED ASSETS	SG	8,578	131	2,211	693	1,295	3,732	513	3	0
1010000	WYOMING VHF (VPC) SPECTRUM	WYP	962	0	0	0	962	0	0	0	0
1010000	IDAHO VHF (VPC) SPECTRUM	IDU	3,353	0	0	0	0	0	3,353	0	0
1010000	UTAH VHF (VPC) SPECTRUM	UT	4,072	0	0	0	0	4,072	0	0	0
1010000	P8DM - FILENET P8	SO	5,465	118	1,481	431	764	2,353	316	1	0
1010000	STEAM PLANT INTANGIBLE ASSETS	SG	66,925	1,022	17,248	5,410	10,106	29,115	4,001	23	0



Electric Plant in Service with Unclassified

13 Month Average as of December 2017

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

Primary Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1010000	ELEC PLANT IN SERV	3033090	16	0	0	0	0	0	16	0	0
1010000	STEAM PLANT INTANGIBLE ASSETS	UT									
1010000	ELEC PLANT IN SERV	3033120	0	0	0	0	0	0	0	0	0
1010000	RANGER EMS/SCADA SYSTEM	SG									
1010000	ELEC PLANT IN SERV	3033120	0	0	0	0	0	0	0	0	0
1010000	RANGER EMS/SCADA SYSTEM	SO									
1010000	ELEC PLANT IN SERV	3033120	0	0	0	0	0	0	0	0	0
1010000	RANGER EMS/SCADA SYSTEM	WYP									
1010000	ELEC PLANT IN SERV	3033170	7,253	178	2,284	513	553	3,425	300	0	0
1010000	GTX VERSION 7 SOFTWARE	CN									
1010000	ELEC PLANT IN SERV	3033190	5,966	147	1,879	422	455	2,818	246	0	0
1010000	ITRON METER READING SOFTWARE	CN									
1010000	ArcFM Software	SO	3,978	86	1,078	314	556	1,713	230	1	0
1010000	ELEC PLANT IN SERV	3033210	28,778	623	7,801	2,271	4,025	12,389	1,662	7	0
1010000	MONARCH EMS/SCADA	SO									
1010000	ELEC PLANT IN SERV	3033220	1,055	23	286	83	148	454	61	0	0
1010000	VREALIZE VMWARE - SHARED	SO									
1010000	ELEC PLANT IN SERV	3033230	3,120	77	982	221	238	1,473	129	0	0
1010000	IEE - Itron Enterprise Addition	CN									
1010000	ELEC PLANT IN SERV	3033240	1,085	27	342	77	83	512	45	0	0
1010000	SECID - CUST SECURE WEB LOGIN	CN									
1010000	ELEC PLANT IN SERV	3033300	16,120	349	4,370	1,272	2,255	6,940	931	4	0
1010000	C&T - Energy Trading System	SO									
1010000	ELEC PLANT IN SERV	3033310	9,695	148	2,499	784	1,464	4,218	580	3	0
1010000	CAS - CONTROL AREA SCHEDULING (TRANSN)	SG									
1010000	ELEC PLANT IN SERV	3033320	4,071	0	4,071	0	0	0	0	0	0
1010000	OR VHF (VPC) SPECTRUM	OR									
1010000	ELEC PLANT IN SERV	3033330	2,021	0	2,021	0	0	0	0	0	0
1010000	WA VHF (VPC) SPECTRUM	WA									
1010000	ELEC PLANT IN SERV	3033350	472	472	0	0	0	0	0	0	0
1010000	CA VHF (VPC) SPECTRUM	CA									
1010000	ELEC PLANT IN SERV	3033360	0	0	0	0	0	0	0	0	0
1010000	DSM REPORTING & TRACKING SOFTWARE	SO									
1010000	ELEC PLANT IN SERV	3033370	158	0	0	0	158	0	0	0	0
1010000	DISTRIBUTION INTANGIBLES	WYP									
1010000	ELEC PLANT IN SERV	3033380	1,601	24	413	129	242	697	96	1	0
1010000	MISCELLANEOUS SMALL SOFTWARE PACKAGES	SG									
1010000	ELEC PLANT IN SERV	3033390	888	19	241	70	124	382	51	0	0
1010000	RMT TRADE SYSTEM	SO									
1010000	ELEC PLANT IN SERV	3034900	22	1	7	2	2	11	1	0	0
1010000	MISC - MISCELLANEOUS	CN									
1010000	ELEC PLANT IN SERV	3034900	3	0	0	0	0	0	3	0	0
1010000	MISC - MISCELLANEOUS	IDU									
1010000	ELEC PLANT IN SERV	3034900	23	0	23	0	0	0	0	0	0
1010000	MISC - MISCELLANEOUS	OR									
1010000	ELEC PLANT IN SERV	3034900	17	0	4	1	3	7	1	0	0
1010000	MISC - MISCELLANEOUS	SE									
1010000	ELEC PLANT IN SERV	3034900	1,729	26	446	140	261	752	103	1	0
1010000	MISC - MISCELLANEOUS	SG									
1010000	ELEC PLANT IN SERV	3034900	0	0	0	0	0	0	0	0	0
1010000	MISC - MISCELLANEOUS	CA									
1010000	ELEC PLANT IN SERV	3034900	29,956	649	8,120	2,364	4,190	12,896	1,730	7	0
1010000	MISC - MISCELLANEOUS	SO									
1010000	ELEC PLANT IN SERV	3034900	20	0	0	0	0	20	0	0	0
1010000	MISC - MISCELLANEOUS	UT									
1010000	ELEC PLANT IN SERV	3034900	0	0	0	0	0	0	0	0	0
1010000	MISC - MISCELLANEOUS	WYP									
1010000	ELEC PLANT IN SERV	3035320	1,637	25	422	132	247	712	98	1	0
1010000	HYDRO PLANT INTANGIBLES	SG									
1010000	ELEC PLANT IN SERV	3035322	4,132	102	1,301	292	315	1,951	171	0	0
1010000	ACD-Call Center Automated Call Distribut	CN									
1010000	ELEC PLANT IN SERV	3035330	1,240	27	336	98	173	534	72	0	0
1010000	OATI-OASIS INTERFACE	SO									
1010000	ELEC PLANT IN SERV	3100000	1,306	20	337	106	197	568	78	0	0
1010000	LAND & LAND RIGHTS	SG									
1010000	ELEC PLANT IN SERV	3101000	12,599	192	3,247	1,018	1,903	5,481	753	4	0
1010000	LAND OWNED IN FEE	SG									
1010000	ELEC PLANT IN SERV	3102000	43,158	659	11,123	3,489	6,517	18,775	2,580	15	0
1010000	LAND RIGHTS	SG									
1010000	ELEC PLANT IN SERV	3103000	35,638	544	9,185	2,881	5,382	15,504	2,131	12	0
1010000	WATER RIGHTS	SG									
1010000	ELEC PLANT IN SERV	3108000	37	1	9	3	6	16	2	0	0
1010000	FEE LAND - LEASED	SG									
1010000	ELEC PLANT IN SERV	3110000	1,015,733	15,504	261,783	82,106	153,385	441,886	60,726	343	0
1010000	STRUCTURES AND IMPROVEMENTS	SG									
1010000	ELEC PLANT IN SERV	3120000	4,554,552	69,521	1,173,838	368,161	687,779	1,981,420	272,298	1,536	0
1010000	BOILER PLANT EQUIPMENT	SG									
1010000	ELEC PLANT IN SERV	3140000	979,596	14,953	252,470	79,184	147,928	426,165	58,566	330	0
1010000	TURBOGENERATOR UNITS	SG									
1010000	ELEC PLANT IN SERV	3150000	487,852	7,447	125,733	39,435	73,670	212,236	29,167	165	0
1010000	ACCESSORY ELECTRIC EQUIPMENT	SG									
1010000	ELEC PLANT IN SERV	3157000	62	1	16	5	9	27	4	0	0
1010000	ACCESSORY ELECTRIC EQUIP-SUPV & ALARM	SG									



Electric Plant in Service with Unclassified

13 Month Average as of December 2017

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

Primary Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1010000	ELEC PLANT IN SERV	SG	31,493	481	8,117	2,546	4,756	13,701	1,883	11	0
1010000	MISCELLANEOUS POWER PLANT EQUIPMENT	SG-U	172	3	44	14	26	75	10	0	0
1010000	LAND AND LAND RIGHTS	SG-U	5,780	88	1,490	467	873	2,515	346	2	0
1010000	LAND OWNED IN FEE	SG-U	19,324	295	4,980	1,562	2,918	8,407	1,155	7	0
1010000	LAND OWNED IN FEE	SG-P	365	6	94	29	55	159	22	0	0
1010000	LAND RIGHTS	SG-U	8,035	123	2,071	650	1,213	3,496	480	3	0
1010000	LAND RIGHTS	SG-P	140	2	36	11	21	61	8	0	0
1010000	WATER RIGHTS	SG-U	91	1	23	7	14	40	5	0	0
1010000	FLOOD RIGHTS	SG-U	257	4	66	21	39	112	15	0	0
1010000	FLOOD RIGHTS	SG-P	310	5	80	25	47	135	19	0	0
1010000	LAND RIGHTS - FISH/WILDLIFE	SG-P	7,131	109	1,838	576	1,077	3,102	426	2	0
1010000	STRUCTURES AND IMPROVE	SG-U	176	3	45	14	27	77	11	0	0
1010000	STRUCTURES AND IMPROVE	SG-P	5,638	86	1,453	456	851	2,453	337	2	0
1010000	STRUCTURES AND IMPROVE-PRODUCTION	SG-U	61,996	946	15,978	5,011	9,362	26,971	3,707	21	0
1010000	STRUCTURES AND IMPROVE-FISH/WILDLIFE	SG-P	364	6	94	29	55	158	22	0	0
1010000	STRUCTURES AND IMPROVE-FISH/WILDLIFE	SG-U	156,251	2,385	40,270	12,630	23,595	67,976	9,342	53	0
1010000	STRUCTURES AND IMPROVE-RECREATION	SG-U	2,024	31	522	164	306	880	121	1	0
1010000	STRUCTURES AND IMPROVE-RECREATION	SG-P	19,488	297	5,023	1,575	2,943	8,478	1,165	7	0
1010000	STRUCTURES AND IMPROVE-RECREATION	SG-P	14,431	220	3,719	1,167	2,179	6,278	863	5	0
1010000	STRUCTURES - LEASE IMPROVEMENTS	SG-P	24,152	369	6,225	1,952	3,647	10,507	1,444	8	0
1010000	"RESERVOIRS, DAMS & WATERWAYS"	SG-P	6,329	97	1,631	512	956	2,753	378	2	0
1010000	"RESERVOIRS, DAMS & WATERWAYS"	SG-U	67,244	1,026	17,331	5,436	10,154	29,254	4,020	23	0
1010000	"RESERVOIRS, DAMS, & WTRWYS-PRODUCTION"	SG-P	375,733	5,735	96,837	30,372	56,739	163,459	22,463	127	0
1010000	"RESERVOIRS, DAMS, & WTRWYS-FISH/WILDLIF	SG-U	411	6	106	33	62	179	25	0	0
1010000	"RESERVOIRS, DAMS, & WTRWYS-FISH/WILDLIF	SG-P	23,628	361	6,089	1,910	3,568	10,279	1,413	8	0
1010000	"RESERVOIRS, DAMS, & WTRWYS-RECREATION"	SG-U	63	1	16	5	10	28	4	0	0
1010000	"RESERVOIRS, DAMS, & WTRWYS-RECREATION"	SG-P	211	3	54	17	32	92	13	0	0
1010000	"WATER WHEELS, TURB & GENERATORS"	SG-U	42,311	646	10,905	3,420	6,389	18,407	2,530	14	0
1010000	"WATER WHEELS, TURB & GENERATORS"	SG-P	89,498	1,366	23,066	7,234	13,515	38,935	5,351	30	0
1010000	ACCESSORY ELECTRIC EQUIPMENT	SG-U	12,467	190	3,213	1,008	1,883	5,424	745	4	0
1010000	ACCESSORY ELECTRIC EQUIPMENT	SG-P	65,366	998	16,847	5,284	9,871	28,437	3,908	22	0
1010000	ACCESSORY ELECTRIC EQUIP - SUPV & ALARM	SG-U	64	1	16	5	10	28	4	0	0
1010000	ACCESSORY ELECT EQUIP - SUPV & ALARM	SG-P	2,904	44	748	235	438	1,263	174	1	0
1010000	MISC POWER PLANT EQUIP	SG-U	176	3	45	14	27	76	10	0	0
1010000	MISC POWER PLANT EQUIP	SG-P	0	0	0	0	0	0	0	0	0
1010000	MISC POWER PLANT EQUIP - PRODUCTION	SG-P	2,187	33	564	177	330	952	131	1	0
1010000	MISC POWER PLANT EQUIP - FISH & WILDLIFE	SG-P	0	0	0	0	0	0	0	0	0
1010000	MISC POWER PLANT EQUIP - RECREATION	SG-P	1	0	0	0	0	0	0	0	0
1010000	"ROADS, RAILROADS & BRIDGES"	SG-U	1,939	30	500	157	293	843	116	1	0
1010000	"ROADS, RAILROADS & BRIDGES"	SG-P	21,175	323	5,457	1,712	3,198	9,212	1,266	7	0
1010000	LAND OWNED IN FEE	OR	75	0	75	0	0	0	0	0	0
1010000	LAND OWNED IN FEE	SG	12,694	194	3,272	1,026	1,917	5,522	759	4	0



Electric Plant in Service with Unclassified

13 Month Average as of December 2017

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

Primary Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1010000	ELEC PLANT IN SERV	SG	32,709	499	8,430	2,644	4,939	14,230	1,956	11	0
1010000	WATER RIGHTS - OTHER PRODUCTION	SG	227,459	3,472	58,623	18,386	34,348	98,954	13,599	77	0
1010000	STRUCTURES & IMPROVEMENTS	SG	16,186	247	4,172	1,308	2,444	7,042	968	5	0
1010000	"FUEL HOLDERS, PRODUCERS, ACCES"	SG	2,917,042	44,526	751,805	235,795	440,500	1,269,035	174,398	984	0
1010000	PRIME MOVERS	SG	474,166	7,238	122,206	38,329	71,603	206,282	28,348	160	0
1010000	GENERATORS	SG	326,991	4,991	84,275	26,432	49,379	142,255	19,549	110	0
1010000	ACCESSORY ELECTRIC EQUIPMENT	SG	15,868	242	4,090	1,283	2,396	6,903	949	5	0
1010000	MISCELLANEOUS PWR PLANT EQUIP	SG	841	13	217	68	127	366	50	0	0
1010000	LAND AND LAND RIGHTS	SG	56,281	859	14,505	4,549	8,499	24,484	3,365	19	0
1010000	LAND OWNED IN FEE	SG	201,631	3,078	51,966	16,299	30,448	87,718	12,055	68	0
1010000	LAND RIGHTS	SG	245,276	3,744	63,215	19,827	37,039	106,705	14,664	83	0
1010000	STRUCTURES & IMPROVEMENTS	SG	1,864,777	28,464	480,606	150,737	281,599	811,256	111,487	629	0
1010000	STATION EQUIPMENT	SG	160,836	2,455	41,452	13,001	24,288	69,970	9,616	54	0
1010000	STATION EQUIPMENT - STEP-UP TRANSFORMERS	SG	21,746	332	5,605	1,758	3,284	9,460	1,300	7	0
1010000	TOWERS AND FIXTURES	SG	1,291,608	19,715	332,884	104,405	195,045	561,903	77,220	436	0
1010000	POLES AND FIXTURES	SG	923,453	14,096	238,000	74,646	139,450	401,740	55,209	311	0
1010000	OVERHEAD CONDUCTORS & DEVICES	SG	1,215,974	18,561	313,391	98,292	183,623	528,999	72,698	410	0
1010000	UNDERGROUND CONDUIT	SG	3,519	54	907	284	531	1,531	210	1	0
1010000	UNDERGROUND CONDUCTORS & DEVICES	SG	8,035	123	2,071	650	1,213	3,496	480	3	0
1010000	ROADS AND TRAILS	SG	11,937	182	3,077	965	1,803	5,193	714	4	0
1010000	LAND AND LAND RIGHTS	IDU	1	0	0	0	0	0	1	0	0
1010000	LAND AND LAND RIGHTS	OR	8	0	8	0	0	0	0	0	0
1010000	LAND AND LAND RIGHTS	UT	168	0	0	0	0	168	0	0	0
1010000	LAND AND LAND RIGHTS	WYP	4	0	0	0	4	0	0	0	0
1010000	LAND AND LAND RIGHTS	WYU	2	0	0	0	2	0	0	0	0
1010000	LAND OWNED IN FEE	IDU	376	0	0	0	0	0	376	0	0
1010000	LAND OWNED IN FEE	OR	9,062	0	9,062	0	0	0	0	0	0
1010000	LAND OWNED IN FEE	CA	729	729	0	0	0	0	0	0	0
1010000	LAND OWNED IN FEE	UT	25,692	0	0	0	0	25,692	0	0	0
1010000	LAND OWNED IN FEE	WA	1,401	0	1,401	0	0	0	0	0	0
1010000	LAND OWNED IN FEE	WYP	675	0	0	0	675	0	0	0	0
1010000	LAND OWNED IN FEE	WYU	48	0	0	0	48	0	0	0	0
1010000	LAND RIGHTS	IDU	1,313	0	0	0	0	0	1,313	0	0
1010000	LAND RIGHTS	OR	4,830	0	4,830	0	0	0	0	0	0
1010000	LAND RIGHTS	CA	1,087	1,087	0	0	0	0	0	0	0
1010000	LAND RIGHTS	UT	11,945	0	0	0	0	11,945	0	0	0
1010000	LAND RIGHTS	WA	458	0	0	458	0	0	0	0	0
1010000	LAND RIGHTS	WYP	1,969	0	0	0	1,969	0	0	0	0
1010000	LAND RIGHTS	WYU	3,902	0	0	0	3,902	0	0	0	0
1010000	STRUCTURES & IMPROVEMENTS	IDU	2,327	0	0	0	0	0	2,327	0	0
1010000	STRUCTURES & IMPROVEMENTS	OR	30,168	0	30,168	0	0	0	0	0	0
1010000	STRUCTURES & IMPROVEMENTS	CA	5,137	5,137	0	0	0	0	0	0	0



Electric Plant in Service with Unclassified

13 Month Average as of December 2017
 Allocation Method - Factor 2017 Protocol
 (Allocated in Thousands)

Primary Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1010000	ELEC PLANT IN SERV	3610000	54,454	0	0	0	0	0	54,454	0	0
1010000	STRUCTURES & IMPROVEMENTS	UT									
1010000	ELEC PLANT IN SERV	3610000	4,226	0	0	4,226	0	0	0	0	0
1010000	STRUCTURES & IMPROVEMENTS	WA									
1010000	ELEC PLANT IN SERV	3610000	12,159	0	0	0	12,159	0	0	0	0
1010000	STRUCTURES & IMPROVEMENTS	WYP									
1010000	ELEC PLANT IN SERV	3610000	4,812	0	0	0	4,812	0	0	0	0
1010000	STRUCTURES & IMPROVEMENTS	WYU									
1010000	ELEC PLANT IN SERV	3620000	30,872	0	0	0	0	0	30,872	0	0
1010000	STATION EQUIPMENT	IDU									
1010000	ELEC PLANT IN SERV	3620000	240,459	0	240,459	0	0	0	0	0	0
1010000	STATION EQUIPMENT	OR									
1010000	ELEC PLANT IN SERV	3620000	28,498	28,498	0	0	0	0	0	0	0
1010000	STATION EQUIPMENT	CA									
1010000	ELEC PLANT IN SERV	3620000	461,429	0	0	0	0	461,429	0	0	0
1010000	STATION EQUIPMENT	UT									
1010000	ELEC PLANT IN SERV	3620000	61,908	0	61,908	0	0	0	0	0	0
1010000	STATION EQUIPMENT	WA									
1010000	ELEC PLANT IN SERV	3620000	113,687	0	0	113,687	0	0	0	0	0
1010000	STATION EQUIPMENT	WYP									
1010000	ELEC PLANT IN SERV	3620000	18,134	0	0	18,134	0	0	0	0	0
1010000	STATION EQUIPMENT	WYU									
1010000	ELEC PLANT IN SERV	3627000	471	0	0	0	0	0	471	0	0
1010000	STATION EQUIPMENT-SUPERVISORY & ALARM	IDU									
1010000	ELEC PLANT IN SERV	3627000	3,879	0	3,879	0	0	0	0	0	0
1010000	STATION EQUIPMENT-SUPERVISORY & ALARM	OR									
1010000	ELEC PLANT IN SERV	3627000	399	399	0	0	0	0	0	0	0
1010000	STATION EQUIPMENT-SUPERVISORY & ALARM	CA									
1010000	ELEC PLANT IN SERV	3627000	6,817	0	0	0	0	6,817	0	0	0
1010000	STATION EQUIPMENT-SUPERVISORY & ALARM	UT									
1010000	ELEC PLANT IN SERV	3627000	1,043	0	0	1,043	0	0	0	0	0
1010000	STATION EQUIPMENT-SUPERVISORY & ALARM	WA									
1010000	ELEC PLANT IN SERV	3627000	1,984	0	0	0	1,984	0	0	0	0
1010000	STATION EQUIPMENT-SUPERVISORY & ALARM	WYP									
1010000	ELEC PLANT IN SERV	3627000	261	0	0	0	261	0	0	0	0
1010000	"POLES, TOWERS AND FIXTURES"	WYU									
1010000	ELEC PLANT IN SERV	3640000	86,920	0	0	0	0	0	86,920	0	0
1010000	"POLES, TOWERS AND FIXTURES"	IDU									
1010000	ELEC PLANT IN SERV	3640000	374,893	0	374,893	0	0	0	0	0	0
1010000	"POLES, TOWERS AND FIXTURES"	OR									
1010000	ELEC PLANT IN SERV	3640000	65,207	65,207	0	0	0	0	0	0	0
1010000	"POLES, TOWERS AND FIXTURES"	CA									
1010000	ELEC PLANT IN SERV	3640000	374,425	0	0	0	0	374,425	0	0	0
1010000	"POLES, TOWERS AND FIXTURES"	UT									
1010000	ELEC PLANT IN SERV	3640000	104,868	0	0	104,868	0	0	0	0	0
1010000	"POLES, TOWERS AND FIXTURES"	WA									
1010000	ELEC PLANT IN SERV	3640000	126,893	0	0	0	126,893	0	0	0	0
1010000	"POLES, TOWERS AND FIXTURES"	WYP									
1010000	ELEC PLANT IN SERV	3640000	26,924	0	0	0	26,924	0	0	0	0
1010000	"POLES, TOWERS AND FIXTURES"	WYU									
1010000	ELEC PLANT IN SERV	3650000	37,818	0	0	0	0	0	37,818	0	0
1010000	OVERHEAD CONDUCTORS & DEVICES	IDU									
1010000	ELEC PLANT IN SERV	3650000	259,779	0	259,779	0	0	0	0	0	0
1010000	OVERHEAD CONDUCTORS & DEVICES	OR									
1010000	ELEC PLANT IN SERV	3650000	35,469	35,469	0	0	0	0	0	0	0
1010000	OVERHEAD CONDUCTORS & DEVICES	CA									
1010000	ELEC PLANT IN SERV	3650000	231,823	0	0	0	0	231,823	0	0	0
1010000	OVERHEAD CONDUCTORS & DEVICES	UT									
1010000	ELEC PLANT IN SERV	3650000	69,640	0	0	69,640	0	0	0	0	0
1010000	OVERHEAD CONDUCTORS & DEVICES	WA									
1010000	ELEC PLANT IN SERV	3650000	95,728	0	0	0	95,728	0	0	0	0
1010000	OVERHEAD CONDUCTORS & DEVICES	WYP									
1010000	ELEC PLANT IN SERV	3650000	13,820	0	0	0	13,820	0	0	0	0
1010000	OVERHEAD CONDUCTORS & DEVICES	WYU									
1010000	ELEC PLANT IN SERV	3660000	9,664	0	0	0	0	0	9,664	0	0
1010000	UNDERGROUND CONDUIT	IDU									
1010000	ELEC PLANT IN SERV	3660000	93,309	0	93,309	0	0	0	0	0	0
1010000	UNDERGROUND CONDUIT	OR									
1010000	ELEC PLANT IN SERV	3660000	17,589	17,589	0	0	0	0	0	0	0
1010000	UNDERGROUND CONDUIT	CA									
1010000	ELEC PLANT IN SERV	3660000	197,327	0	0	0	0	197,327	0	0	0
1010000	UNDERGROUND CONDUIT	UT									
1010000	ELEC PLANT IN SERV	3660000	17,982	0	0	17,982	0	0	0	0	0
1010000	UNDERGROUND CONDUIT	WA									
1010000	ELEC PLANT IN SERV	3660000	22,150	0	0	0	22,150	0	0	0	0
1010000	UNDERGROUND CONDUIT	WYP									
1010000	ELEC PLANT IN SERV	3670000	4,798	0	0	0	4,798	0	0	0	0
1010000	UNDERGROUND CONDUCTORS & DEVICES	WYU									
1010000	ELEC PLANT IN SERV	3670000	27,342	0	0	0	0	27,342	0	0	0
1010000	UNDERGROUND CONDUCTORS & DEVICES	IDU									
1010000	ELEC PLANT IN SERV	3670000	179,235	0	179,235	0	0	0	0	0	0
1010000	UNDERGROUND CONDUCTORS & DEVICES	OR									
1010000	ELEC PLANT IN SERV	3670000	19,629	19,629	0	0	0	0	0	0	0
1010000	UNDERGROUND CONDUCTORS & DEVICES	CA									



Electric Plant in Service with Unclassified

13 Month Average as of December 2017

Allocation Method - Factor 2017 Protocol

(Allocated in Thousands)

Primary Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1010000	ELEC PLANT IN SERV	UT	533,576	0	0	0	0	533,576	0	0	0
1010000	UNDERGROUND CONDUCTORS & DEVICES	WA	27,084	0	0	27,084	0	0	0	0	0
1010000	ELEC PLANT IN SERV	WYP	43,256	0	0	0	43,256	0	0	0	0
1010000	UNDERGROUND CONDUCTORS & DEVICES	WYU	18,070	0	0	0	18,070	0	0	0	0
1010000	ELEC PLANT IN SERV	IDU	80,535	0	0	0	0	0	80,535	0	0
1010000	UNDERGROUND CONDUCTORS & DEVICES	OR	439,909	0	439,909	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	CA	53,030	53,030	0	0	0	0	0	0	0
1010000	LINE TRANSFORMERS	UT	518,101	0	0	0	0	518,101	0	0	0
1010000	ELEC PLANT IN SERV	WA	110,803	0	0	110,803	0	0	0	0	0
1010000	LINE TRANSFORMERS	WYP	104,612	0	0	0	104,612	0	0	0	0
1010000	ELEC PLANT IN SERV	WYU	15,096	0	0	0	15,096	0	0	0	0
1010000	LINE TRANSFORMERS	IDU	8,315	0	0	0	0	0	8,315	0	0
1010000	ELEC PLANT IN SERV	OR	90,433	0	90,433	0	0	0	0	0	0
1010000	SERVICES - OVERHEAD	CA	9,833	9,833	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	UT	84,951	0	0	0	0	84,951	0	0	0
1010000	SERVICES - OVERHEAD	WA	22,518	0	0	22,518	0	0	0	0	0
1010000	ELEC PLANT IN SERV	WYP	16,522	0	0	0	16,522	0	0	0	0
1010000	SERVICES - OVERHEAD	WYU	2,954	0	0	0	2,954	0	0	0	0
1010000	ELEC PLANT IN SERV	IDU	31,308	0	0	0	0	0	31,308	0	0
1010000	SERVICES - UNDERGROUND	OR	182,911	0	182,911	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	CA	16,043	16,043	0	0	0	0	0	0	0
1010000	SERVICES - UNDERGROUND	UT	211,134	0	0	0	0	211,134	0	0	0
1010000	ELEC PLANT IN SERV	WA	39,443	0	0	39,443	0	0	0	0	0
1010000	SERVICES - UNDERGROUND	WYP	32,863	0	0	0	32,863	0	0	0	0
1010000	ELEC PLANT IN SERV	WYU	10,899	0	0	0	10,899	0	0	0	0
1010000	SERVICES - UNDERGROUND	IDU	15,299	0	0	0	0	0	15,299	0	0
1010000	METERS	OR	65,792	0	65,792	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	CA	4,181	4,181	0	0	0	0	0	0	0
1010000	METERS	UT	84,871	0	0	0	0	84,871	0	0	0
1010000	ELEC PLANT IN SERV	WA	12,491	0	0	12,491	0	0	0	0	0
1010000	METERS	WYP	13,020	0	0	0	13,020	0	0	0	0
1010000	ELEC PLANT IN SERV	WYU	2,321	0	0	0	2,321	0	0	0	0
1010000	METERS	IDU	169	0	0	0	0	0	169	0	0
1010000	ELEC PLANT IN SERV	OR	2,619	0	2,619	0	0	0	0	0	0
1010000	INSTALL ON CUSTOMERS PREMISES	CA	276	276	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	UT	4,280	0	0	0	0	4,280	0	0	0
1010000	INSTALL ON CUSTOMERS PREMISES	WA	507	0	0	507	0	0	0	0	0
1010000	ELEC PLANT IN SERV	WYP	815	0	0	0	815	0	0	0	0
1010000	INSTALL ON CUSTOMERS PREMISES	WYU	155	0	0	0	155	0	0	0	0
1010000	ELEC PLANT IN SERV	IDU	715	0	0	0	0	0	715	0	0
1010000	STREET LIGHTING & SIGNAL SYSTEMS	OR	23,565	0	23,565	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	CA	752	752	0	0	0	0	0	0	0
1010000	STREET LIGHTING & SIGNAL SYSTEMS										



Electric Plant in Service with Unclassified

13 Month Average as of December 2017

Allocation Method - Factor 2017 Protocol

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Primary Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1010000	ELEC PLANT IN SERV	CN	2,606	64	821	184	199	1,231	108	0	0
1010000	OFFICE FURNITURE	IDU	60	0	0	0	0	0	60	0	0
1010000	OFFICE FURNITURE	OR	1,552	0	1,552	0	0	0	0	0	0
1010000	OFFICE FURNITURE	SE	4	0	1	0	1	2	0	0	0
1010000	OFFICE FURNITURE	SG	1,592	24	410	129	240	693	95	1	0
1010000	OFFICE FURNITURE	CA	110	110	0	0	0	0	0	0	0
1010000	OFFICE FURNITURE	SO	20,423	442	5,536	1,612	2,856	8,792	1,180	5	0
1010000	OFFICE FURNITURE	UT	584	0	0	0	0	584	0	0	0
1010000	OFFICE FURNITURE	WA	63	0	0	63	0	0	0	0	0
1010000	OFFICE FURNITURE	WYP	516	0	0	0	516	0	0	0	0
1010000	OFFICE FURNITURE	WYU	24	0	0	0	24	0	0	0	0
1010000	OFFICE FURNITURE	CN	3,535	87	1,113	250	270	1,669	146	0	0
1010000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	IDU	450	0	0	0	0	0	450	0	0
1010000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	OR	1,692	0	1,692	0	0	0	0	0	0
1010000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	SE	86	1	22	7	14	37	6	0	0
1010000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	SG	1,515	23	391	122	229	659	91	1	0
1010000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	CA	139	139	0	0	0	0	0	0	0
1010000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	SO	34,120	739	9,249	2,693	4,772	14,688	1,971	8	0
1010000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	UT	1,396	0	0	0	0	1,396	0	0	0
1010000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WA	316	0	0	316	0	0	0	0	0
1010000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WYP	1,680	0	0	0	1,680	0	0	0	0
1010000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	WYU	70	0	0	0	70	0	0	0	0
1010000	OFFICE EQUIPMENT	CN	6	0	2	0	0	3	0	0	0
1010000	OFFICE EQUIPMENT	IDU	1	0	0	0	0	0	1	0	0
1010000	OFFICE EQUIPMENT	OR	15	0	15	0	0	0	0	0	0
1010000	OFFICE EQUIPMENT	SG	109	2	28	9	16	47	7	0	0
1010000	OFFICE EQUIPMENT	SO	308	7	83	24	43	132	18	0	0
1010000	OFFICE EQUIPMENT	UT	6	0	0	0	0	6	0	0	0
1010000	OFFICE EQUIPMENT	WYP	2	0	0	0	2	0	0	0	0
1010000	OFFICE EQUIPMENT	WYU	2	0	0	0	2	0	0	0	0
1010000	OFFICE EQUIPMENT	IDU	275	0	0	0	0	0	275	0	0
1010000	1/4 TON MINI-PICKUPS AND VANS	OR	1,961	0	1,961	0	0	0	0	0	0
1010000	1/4 TON MINI-PICKUPS AND VANS	SE	105	2	26	8	18	45	7	0	0
1010000	1/4 TON MINI-PICKUPS AND VANS	SG	553	8	142	45	83	240	33	0	0
1010000	1/4 TON MINI-PICKUPS AND VANS	CA	41	41	0	0	0	0	0	0	0
1010000	1/4 TON MINI-PICKUPS AND VANS	SO	970	21	263	77	136	418	56	0	0
1010000	1/4 TON MINI-PICKUPS AND VANS	UT	2,488	0	0	0	0	2,488	0	0	0
1010000	1/4 TON MINI-PICKUPS AND VANS	WA	288	0	0	288	0	0	0	0	0
1010000	1/4 TON MINI-PICKUPS AND VANS	WYP	397	0	0	0	397	0	0	0	0
1010000	1/4 TON MINI-PICKUPS AND VANS	WYU	7	0	0	0	7	0	0	0	0
1010000	MID AND FULL SIZE AUTOMOBILES	OR	67	0	67	0	0	0	0	0	0
1010000	MID AND FULL SIZE AUTOMOBILES	SG	44	1	11	4	7	19	3	0	0



Electric Plant in Service with Unclassified

13 Month Average as of December 2017
 Allocation Method - Factor 2017 Protocol
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Primary Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other	
1010000	ELEC PLANT IN SERV	3920200	MID AND FULL SIZE AUTOMOBILES	SO	97	2	26	8	14	42	6	0
1010000	ELEC PLANT IN SERV	3920200	MID AND FULL SIZE AUTOMOBILES	UT	251	0	0	0	0	251	0	0
1010000	ELEC PLANT IN SERV	3920200	MID AND FULL SIZE AUTOMOBILES	WA	54	0	0	54	0	0	0	0
1010000	ELEC PLANT IN SERV	3920200	MID AND FULL SIZE AUTOMOBILES	WYP	48	0	0	0	48	0	0	0
1010000	ELEC PLANT IN SERV	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	IDU	1,527	0	0	0	0	0	1,527	0
1010000	ELEC PLANT IN SERV	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	OR	6,623	0	6,623	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	SE	170	3	42	13	29	72	11	0
1010000	ELEC PLANT IN SERV	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	SG	7,941	121	2,047	642	1,199	3,454	475	3
1010000	ELEC PLANT IN SERV	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	CA	553	553	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	SO	1,516	33	411	120	212	653	88	0
1010000	ELEC PLANT IN SERV	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	UT	7,671	0	0	0	0	7,671	0	0
1010000	ELEC PLANT IN SERV	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	WA	971	0	0	971	0	0	0	0
1010000	ELEC PLANT IN SERV	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	WYP	1,589	0	0	0	1,589	0	0	0
1010000	ELEC PLANT IN SERV	3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	WYU	423	0	0	0	423	0	0	0
1010000	ELEC PLANT IN SERV	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	IDU	3,082	0	0	0	0	0	3,082	0
1010000	ELEC PLANT IN SERV	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	OR	12,007	0	12,007	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	SE	215	3	54	16	36	92	14	0
1010000	ELEC PLANT IN SERV	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	SG	6,091	93	1,570	492	920	2,650	364	2
1010000	ELEC PLANT IN SERV	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	CA	985	985	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	SO	1,009	22	273	80	141	434	58	0
1010000	ELEC PLANT IN SERV	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	UT	16,120	0	0	0	0	16,120	0	0
1010000	ELEC PLANT IN SERV	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	WA	2,905	0	0	2,905	0	0	0	0
1010000	ELEC PLANT IN SERV	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	WYP	3,880	0	0	0	3,880	0	0	0
1010000	ELEC PLANT IN SERV	3920500	"1 TON AND ABOVE, TWO-AXLE TRUCKS"	WYU	975	0	0	0	975	0	0	0
1010000	ELEC PLANT IN SERV	3920600	DUMP TRUCKS	OR	76	0	76	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3920600	DUMP TRUCKS	SE	4	0	1	0	1	1	0	0
1010000	ELEC PLANT IN SERV	3920600	DUMP TRUCKS	SG	3,688	56	951	298	557	1,605	221	1
1010000	ELEC PLANT IN SERV	3920600	DUMP TRUCKS	SO	24	1	6	2	3	10	1	0
1010000	ELEC PLANT IN SERV	3920600	DUMP TRUCKS	UT	125	0	0	0	0	125	0	0
1010000	ELEC PLANT IN SERV	3920900	TRAILERS	IDU	1,173	0	0	0	0	0	1,173	0
1010000	ELEC PLANT IN SERV	3920900	TRAILERS	OR	3,340	0	3,340	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3920900	TRAILERS	SE	41	1	10	3	7	18	3	0
1010000	ELEC PLANT IN SERV	3920900	TRAILERS	SG	2,147	33	553	174	324	934	128	1
1010000	ELEC PLANT IN SERV	3920900	TRAILERS	CA	475	475	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3920900	TRAILERS	SO	1,324	29	359	104	185	570	76	0
1010000	ELEC PLANT IN SERV	3920900	TRAILERS	UT	5,354	0	0	0	0	5,354	0	0
1010000	ELEC PLANT IN SERV	3920900	TRAILERS	WA	666	0	0	666	0	0	0	0
1010000	ELEC PLANT IN SERV	3920900	TRAILERS	WYP	2,806	0	0	0	2,806	0	0	0
1010000	ELEC PLANT IN SERV	3920900	TRAILERS	WYU	351	0	0	0	351	0	0	0
1010000	ELEC PLANT IN SERV	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	IDU	90	0	0	0	0	0	90	0
1010000	ELEC PLANT IN SERV	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	OR	363	0	363	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	SE	6	0	2	0	1	3	0	0



Electric Plant in Service with Unclassified

13 Month Average as of December 2017
 Allocation Method - Factor 2017 Protocol
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1010000	ELEC PLANT IN SERV	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	SG	521	8	134	42	79	226	31	0
1010000	ELEC PLANT IN SERV	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	CA	60	60	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	SO	43	1	12	3	6	18	2	0
1010000	ELEC PLANT IN SERV	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	UT	256	0	0	0	0	256	0	0
1010000	ELEC PLANT IN SERV	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	WA	47	0	0	47	0	0	0	0
1010000	ELEC PLANT IN SERV	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	WYP	163	0	0	0	163	0	0	0
1010000	ELEC PLANT IN SERV	3921400	"SNOWMOBILES, MOTORCYCLES (4-WHEELED ATV	WYU	16	0	0	0	16	0	0	0
1010000	ELEC PLANT IN SERV	3921900	OVER-THE-ROAD SEMI-TRACTORS	OR	317	0	317	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3921900	OVER-THE-ROAD SEMI-TRACTORS	SG	373	6	96	30	56	162	22	0
1010000	ELEC PLANT IN SERV	3921900	OVER-THE-ROAD SEMI-TRACTORS	SO	334	7	90	26	47	144	19	0
1010000	ELEC PLANT IN SERV	3921900	OVER-THE-ROAD SEMI-TRACTORS	UT	1,585	0	0	0	0	1,585	0	0
1010000	ELEC PLANT IN SERV	3921900	OVER-THE-ROAD SEMI-TRACTORS	WA	170	0	0	170	0	0	0	0
1010000	ELEC PLANT IN SERV	3921900	OVER-THE-ROAD SEMI-TRACTORS	WYP	86	0	0	0	86	0	0	0
1010000	ELEC PLANT IN SERV	3923000	TRANSPORTATION EQUIPMENT	SO	3,149	68	854	249	440	1,356	182	1
1010000	ELEC PLANT IN SERV	3930000	STORES EQUIPMENT	IDU	497	0	0	0	0	497	0	0
1010000	ELEC PLANT IN SERV	3930000	STORES EQUIPMENT	OR	2,867	0	2,867	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3930000	STORES EQUIPMENT	SG	5,989	91	1,544	484	904	2,606	358	2
1010000	ELEC PLANT IN SERV	3930000	STORES EQUIPMENT	CA	208	208	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3930000	STORES EQUIPMENT	SO	200	4	54	16	28	86	12	0
1010000	ELEC PLANT IN SERV	3930000	STORES EQUIPMENT	UT	3,705	0	0	0	0	3,705	0	0
1010000	ELEC PLANT IN SERV	3930000	STORES EQUIPMENT	WA	794	0	0	794	0	0	0	0
1010000	ELEC PLANT IN SERV	3930000	STORES EQUIPMENT	WYP	928	0	0	0	928	0	0	0
1010000	ELEC PLANT IN SERV	3930000	STORES EQUIPMENT	WYU	20	0	0	0	20	0	0	0
1010000	ELEC PLANT IN SERV	3940000	"TLS, SHOP, GAR EQUIPMENT"	IDU	2,015	0	0	0	0	0	2,015	0
1010000	ELEC PLANT IN SERV	3940000	"TLS, SHOP, GAR EQUIPMENT"	OR	10,609	0	10,609	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3940000	"TLS, SHOP, GAR EQUIPMENT"	SE	138	2	34	11	23	59	9	0
1010000	ELEC PLANT IN SERV	3940000	"TLS, SHOP, GAR EQUIPMENT"	SG	24,051	367	6,199	1,944	3,632	10,463	1,438	8
1010000	ELEC PLANT IN SERV	3940000	"TLS, SHOP, GAR EQUIPMENT"	CA	755	755	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3940000	"TLS, SHOP, GAR EQUIPMENT"	SO	3,739	81	1,014	295	523	1,610	216	1
1010000	ELEC PLANT IN SERV	3940000	"TLS, SHOP, GAR EQUIPMENT"	UT	13,776	0	0	0	0	13,776	0	0
1010000	ELEC PLANT IN SERV	3940000	"TLS, SHOP, GAR EQUIPMENT"	WA	2,823	0	0	2,823	0	0	0	0
1010000	ELEC PLANT IN SERV	3940000	"TLS, SHOP, GAR EQUIPMENT"	WYP	3,692	0	0	0	3,692	0	0	0
1010000	ELEC PLANT IN SERV	3940000	"TLS, SHOP, GAR EQUIPMENT"	WYU	430	0	0	0	430	0	0	0
1010000	ELEC PLANT IN SERV	3950000	LABORATORY EQUIPMENT	IDU	1,355	0	0	0	0	0	1,355	0
1010000	ELEC PLANT IN SERV	3950000	LABORATORY EQUIPMENT	OR	7,148	0	7,148	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3950000	LABORATORY EQUIPMENT	SE	1,085	16	271	83	183	462	70	0
1010000	ELEC PLANT IN SERV	3950000	LABORATORY EQUIPMENT	SG	6,262	96	1,614	506	946	2,724	374	2
1010000	ELEC PLANT IN SERV	3950000	LABORATORY EQUIPMENT	CA	294	294	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3950000	LABORATORY EQUIPMENT	SO	4,902	106	1,329	387	686	2,110	283	1
1010000	ELEC PLANT IN SERV	3950000	LABORATORY EQUIPMENT	UT	7,120	0	0	0	0	7,120	0	0
1010000	ELEC PLANT IN SERV	3950000	LABORATORY EQUIPMENT	WA	1,395	0	0	1,395	0	0	0	0
1010000	ELEC PLANT IN SERV	3950000	LABORATORY EQUIPMENT	WYP	2,208	0	0	0	2,208	0	0	0



Electric Plant in Service with Unclassified

13 Month Average as of December 2017
 Allocation Method - Factor 2017 Protocol
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1010000	ELEC PLANT IN SERV	3950000	LABORATORY EQUIPMENT	WYU	232	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3960300	'AERIAL LIFT PB TRUCKS, 10000#-16000# GV	IDU	2,454	0	0	0	0	2,454	0
1010000	ELEC PLANT IN SERV	3960300	'AERIAL LIFT PB TRUCKS, 10000#-16000# GV	OR	10,033	0	10,033	0	0	0	0
1010000	ELEC PLANT IN SERV	3960300	'AERIAL LIFT PB TRUCKS, 10000#-16000# GV	SG	328	5	85	27	143	20	0
1010000	ELEC PLANT IN SERV	3960300	'AERIAL LIFT PB TRUCKS, 10000#-16000# GV	CA	1,367	1,367	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3960300	'AERIAL LIFT PB TRUCKS, 10000#-16000# GV	SO	550	12	149	43	237	32	0
1010000	ELEC PLANT IN SERV	3960300	'AERIAL LIFT PB TRUCKS, 10000#-16000# GV	UT	9,859	0	0	0	9,859	0	0
1010000	ELEC PLANT IN SERV	3960300	'AERIAL LIFT PB TRUCKS, 10000#-16000# GV	WA	2,186	0	0	2,186	0	0	0
1010000	ELEC PLANT IN SERV	3960300	'AERIAL LIFT PB TRUCKS, 10000#-16000# GV	WYP	4,124	0	0	4,124	0	0	0
1010000	ELEC PLANT IN SERV	3960300	'AERIAL LIFT PB TRUCKS, 10000#-16000# GV	IDU	750	0	0	750	0	0	0
1010000	ELEC PLANT IN SERV	3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	OR	892	0	892	0	0	0	0
1010000	ELEC PLANT IN SERV	3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	SG	124	2	32	10	19	54	7
1010000	ELEC PLANT IN SERV	3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	CA	173	173	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	SO	110	2	30	9	15	47	6
1010000	ELEC PLANT IN SERV	3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	UT	581	0	0	0	581	0	0
1010000	ELEC PLANT IN SERV	3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	WYP	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3960700	TWO-AXLE DIGGER/DERRICK LINE TRUCKS	WYU	210	0	0	210	0	0	0
1010000	ELEC PLANT IN SERV	3960800	'AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	IDU	2,615	0	0	0	0	2,615	0
1010000	ELEC PLANT IN SERV	3960800	'AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	OR	12,752	0	12,752	0	0	0	0
1010000	ELEC PLANT IN SERV	3960800	'AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	SG	1,239	19	319	100	187	539	74
1010000	ELEC PLANT IN SERV	3960800	'AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	CA	1,541	1,541	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3960800	'AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	SO	947	20	257	75	132	408	55
1010000	ELEC PLANT IN SERV	3960800	'AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	UT	15,034	0	0	0	15,034	0	0
1010000	ELEC PLANT IN SERV	3960800	'AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	WA	3,082	0	0	3,082	0	0	0
1010000	ELEC PLANT IN SERV	3960800	'AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	WYP	5,020	0	0	0	5,020	0	0
1010000	ELEC PLANT IN SERV	3960800	'AERIAL LIFT P.B. TRUCKS, ABOVE 16000#GV	WYU	1,005	0	0	1,005	0	0	0
1010000	ELEC PLANT IN SERV	3961000	CRANES	OR	413	0	413	0	0	0	0
1010000	ELEC PLANT IN SERV	3961000	CRANES	SG	3,676	56	947	297	555	1,599	220
1010000	ELEC PLANT IN SERV	3961000	CRANES	UT	3	0	0	0	3	0	0
1010000	ELEC PLANT IN SERV	3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	OR	928	0	928	0	0	0	0
1010000	ELEC PLANT IN SERV	3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	SG	31,592	482	8,142	2,554	4,771	13,744	1,889
1010000	ELEC PLANT IN SERV	3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	SO	710	15	192	56	99	306	41
1010000	ELEC PLANT IN SERV	3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	UT	1,503	0	0	0	1,503	0	0
1010000	ELEC PLANT IN SERV	3961100	HEAVY CONSTRUCTION EQUIP, PRODUCT DIGGER	WYP	189	0	0	0	189	0	0
1010000	ELEC PLANT IN SERV	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	IDU	2,464	0	0	0	0	2,464	0
1010000	ELEC PLANT IN SERV	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	OR	9,917	0	9,917	0	0	0	0
1010000	ELEC PLANT IN SERV	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	SG	171	3	44	14	26	74	10
1010000	ELEC PLANT IN SERV	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	CA	843	843	0	0	0	0	0
1010000	ELEC PLANT IN SERV	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	SO	1,267	27	343	100	177	545	73
1010000	ELEC PLANT IN SERV	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	UT	15,919	0	0	0	15,919	0	0
1010000	ELEC PLANT IN SERV	3961200	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	WA	1,973	0	0	1,973	0	0	0



Electric Plant in Service with Unclassified

13 Month Average as of December 2017

Allocation Method - Factor 2017 Protocol

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1010000	ELEC PLANT IN SERV	WYP	4,844	0	0	0	4,844	0	0	0	0
1010000	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	WYU	865	0	0	0	865	0	0	0	0
1010000	ELEC PLANT IN SERV	WYU	1,179	0	0	0	0	0	1,179	0	0
1010000	THREE-AXLE DIGGER/DERRICK LINE TRUCKS	IDU	1,946	0	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	OR	1,946	0	0	0	0	0	0	0	0
1010000	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	OR	404	6	101	31	68	172	26	0	0
1010000	ELEC PLANT IN SERV	SE	5,754	88	1,483	465	869	2,503	344	2	0
1010000	ELEC PLANT IN SERV	SG	480	480	0	0	0	0	0	0	0
1010000	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	CA	750	16	203	59	105	323	43	0	0
1010000	ELEC PLANT IN SERV	SO	4,890	0	0	0	0	4,890	0	0	0
1010000	ELEC PLANT IN SERV	UT	817	0	0	817	0	0	0	0	0
1010000	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	WA	1,395	0	0	0	1,395	0	0	0	0
1010000	ELEC PLANT IN SERV	WYP	583	0	0	0	583	0	0	0	0
1010000	SNOWCATS, BACKHOES, TRENCHERS, SNOWBLOWR	WYU	3,600	88	1,134	255	275	1,700	149	0	0
1010000	ELEC PLANT IN SERV	CN	10,759	0	0	0	0	0	10,759	0	0
1010000	COMMUNICATION EQUIPMENT	IDU	61,679	0	61,679	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	OR	259	4	65	20	44	111	17	0	0
1010000	COMMUNICATION EQUIPMENT	SE	162,372	2,478	41,848	13,125	24,520	70,639	9,708	55	0
1010000	ELEC PLANT IN SERV	SG	5,488	5,488	0	0	0	0	0	0	0
1010000	COMMUNICATION EQUIPMENT	CA	86,699	1,877	23,501	6,843	12,126	37,323	5,008	21	0
1010000	ELEC PLANT IN SERV	SO	58,256	0	0	0	0	58,256	0	0	0
1010000	COMMUNICATION EQUIPMENT	UT	12,611	0	0	12,611	0	0	0	0	0
1010000	ELEC PLANT IN SERV	WA	25,063	0	0	0	25,063	0	0	0	0
1010000	COMMUNICATION EQUIPMENT	WYP	5,725	0	0	0	5,725	0	0	0	0
1010000	ELEC PLANT IN SERV	WYU	339	0	0	0	0	0	339	0	0
1010000	MOBILE RADIO EQUIPMENT	IDU	2,648	0	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	OR	84	1	21	6	14	36	5	0	0
1010000	MOBILE RADIO EQUIPMENT	SE	4,250	65	1,095	344	642	1,849	254	1	0
1010000	ELEC PLANT IN SERV	SG	306	306	0	0	0	0	0	0	0
1010000	MOBILE RADIO EQUIPMENT	CA	511	11	138	40	71	220	29	0	0
1010000	ELEC PLANT IN SERV	SO	2,132	0	0	0	0	2,132	0	0	0
1010000	MOBILE RADIO EQUIPMENT	UT	563	0	0	563	0	0	0	0	0
1010000	ELEC PLANT IN SERV	WA	787	0	0	0	787	0	0	0	0
1010000	MOBILE RADIO EQUIPMENT	WYP	104	0	0	0	104	0	0	0	0
1010000	ELEC PLANT IN SERV	WYU	219	5	69	15	17	103	9	0	0
1010000	MOBILE RADIO EQUIPMENT	CN	80	0	0	0	0	0	80	0	0
1010000	MISCELLANEOUS EQUIPMENT	IDU	1,116	0	1,116	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	OR	5	0	1	0	1	2	0	0	0
1010000	MISCELLANEOUS EQUIPMENT	SE	2,542	39	655	205	384	1,106	152	1	0
1010000	ELEC PLANT IN SERV	SG	50	50	0	0	0	0	0	0	0
1010000	MISCELLANEOUS EQUIPMENT	CA	2,625	57	711	207	367	1,130	152	1	0
1010000	ELEC PLANT IN SERV	SO	1,061	0	0	0	0	1,061	0	0	0
1010000	MISCELLANEOUS EQUIPMENT	UT	186	0	0	186	0	0	0	0	0
1010000	ELEC PLANT IN SERV	WA									



Electric Plant in Service with Unclassified

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1010000	ELEC PLANT IN SERV	WYP	198	0	0	0	198	0	0	0	0
1010000	ELEC PLANT IN SERV	WYU	16	0	0	0	16	0	0	0	0
1010000	ELEC PLANT IN SERV	SE	1,855	28	463	142	312	790	120	1	0
1010000	ELEC PLANT IN SERV	SE	0	0	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	SE	0	0	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	SE	0	0	0	0	0	0	0	0	0
1010000	ELEC PLANT IN SERV	SE	0	0	0	0	0	0	0	0	0
1010000 Total			26,873,055	582,381	7,286,808	2,114,562	3,760,173	11,571,332	1,551,284	6,516	0
1019000	ELEC PLT IN SERV-OTH	Land-Non-Rec	0	0	0	0	0	0	0	0	0
1019000	ELEC PLT IN SERV-OTH	Land-Non-Rec	-17	0	-4	-1	-3	-7	-1	0	0
1019000	ELEC PLT IN SERV-OTH	Land-Non-Rec	0	0	0	0	0	0	0	0	0
1019000	ELEC PLT IN SERV-OTH	Land-Non-Rec	0	0	0	0	0	0	0	0	0
1019000	ELEC PLT IN SERV-OTH	Land-Non-Rec	0	0	0	0	0	0	0	0	0
1019000	ELEC PLT IN SERV-OTH	SO	-141	-3	-38	-11	-20	-61	-8	0	0
1019000	ELEC PLT IN SERV-OTH	SG	-8,394	-128	-2,163	-678	-1,268	-3,652	-502	-3	0
1019000	ELEC PLT IN SERV-OTH	SG-P	0	0	0	0	0	0	0	0	0
1019000	ELEC PLT IN SERV-OTH	SG	-2,099	-32	-541	-170	-317	-913	-125	-1	0
1019000	ELEC PLT IN SERV-OTH	IDU	-56	0	0	0	0	0	0	0	0
1019000	ELEC PLT IN SERV-OTH	OR	-330	0	-330	0	0	0	0	0	0
1019000	ELEC PLT IN SERV-OTH	SNPD	0	0	0	0	0	0	0	0	0
1019000	ELEC PLT IN SERV-OTH	CA	-54	-54	0	0	0	0	0	0	0
1019000	ELEC PLT IN SERV-OTH	UT	-613	0	0	0	0	-613	0	0	0
1019000	ELEC PLT IN SERV-OTH	WA	-321	0	0	-321	0	0	0	0	0
1019000	ELEC PLT IN SERV-OTH	WYU	-260	0	0	0	-260	0	0	0	0
1019000	ELEC PLT IN SERV-OTH	SG	0	0	0	0	0	0	0	0	0
1019000	ELEC PLT IN SERV-OTH	SO	-279	-6	-76	-22	-39	-120	-16	0	0
1019000	ELEC PLT IN SERV-OTH	SG	0	0	0	0	0	0	0	0	0
1019000	ELEC PLT IN SERV-OTH	SO	0	0	0	0	0	0	0	0	0
1019000	ELEC PLT IN SERV-OTH	SO	0	0	0	0	0	0	0	0	0
1019000	ELEC PLT IN SERV-OTH	SO	0	0	0	0	0	0	0	0	0
1019000	ELEC PLT IN SERV-OTH	CA	0	0	0	0	0	0	0	0	0
1019000 Total			-12,564	-224	-3,152	-1,204	-1,906	-5,366	-708	-4	0
1020000	ELEC PL PUR OR SLD	SG	-582	-9	-150	-47	-88	-253	-35	0	0
1020000	ELEC PL PUR OR SLD	SG	553	8	143	45	84	241	33	0	0
1020000 Total			-29	0	-7	-2	-4	-12	-2	0	0
1060000	COMP CON NOT CLASS	SG	0	0	0	0	0	0	0	0	0
1060000 Total			0	0	0	0	0	0	0	0	0
1061000	DIST COMP CONST NOT	IDU	4,091	0	0	0	0	0	4,091	0	0
1061000	DIST COMP CONST NOT	OR	15,879	0	15,879	0	0	0	0	0	0
1061000	DIST COMP CONST NOT	SG	0	0	0	0	0	0	0	0	0
1061000	DIST COMP CONST NOT	CA	1,664	1,664	0	0	0	0	0	0	0
1061000	DIST COMP CONST NOT	UT	22,509	0	0	0	0	22,509	0	0	0
1061000	DIST COMP CONST NOT	WA	11,153	0	0	11,153	0	0	0	0	0
1061000	DIST COMP CONST NOT	WYU	5,112	0	0	0	5,112	0	0	0	0



Electric Plant in Service with Unclassified

13 Month Average as of December 2017
 Allocation Method - Factor 2017 Protocol
 (Allocated in Thousands)

Primary Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1061000 Total			60,409	1,664	15,879	11,153	5,112	22,509	4,091	0	0
1062000	TRAN COMP CONST NOT	0	118,782	1,813	30,613	9,602	17,937	51,675	7,101	40	0
1062000 Total			118,782	1,813	30,613	9,602	17,937	51,675	7,101	40	0
1063000	PROD COMP CONST NOT	0	40,387	616	10,409	3,265	6,099	17,570	2,415	14	0
1063000 Total			40,387	616	10,409	3,265	6,099	17,570	2,415	14	0
1064000	GEN COMP CONST NOT	0	10,239	222	2,775	808	1,432	4,408	591	2	0
1064000 Total			10,239	222	2,775	808	1,432	4,408	591	2	0
Grand Total			27,090,279	586,472	7,343,326	2,138,184	3,788,842	11,662,116	1,564,772	6,568	0

B9. CAPITAL LEASE PLANT



Capital Lease

13 Month Average as of December 2017
 Allocation Method - Factor 2017 Protocol
 (Allocated in Thousands)

Primary Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1011000	PRPTY UND CPTL LSS	SG	16,952	259	4,369	1,370	2,560	7,375	1,013	6	0
1011000	CAPITAL LEASE COMMON										
1011000	PRPTY UND CPTL LSS	OR	4,313	0	4,313	0	0	0	0	0	0
1011000	CAPITAL LEASE COMMON										
1011000	PRPTY UND CPTL LSS	SO	12,664	274	3,433	1,000	1,771	5,452	731	3	0
1011000	CAPITAL LEASE COMMON										
1011000	PRPTY UND CPTL LSS	UT	11,714	0	0	0	0	11,714	0	0	0
1011000	CAPITAL LEASE COMMON										
1011000 Total			45,643	533	12,115	2,370	4,331	24,541	1,745	9	0
1011500	CAP LEASES-ACCM AMRT	SG	-4,109	-63	-1,059	-332	-620	-1,787	-246	-1	0
1011500	CAPITAL LEASE COMMON										
1011500	CAP LEASES-ACCM AMRT	OR	-3,215	0	-3,215	0	0	0	0	0	0
1011500	CAPITAL LEASE COMMON										
1011500	CAP LEASES-ACCM AMRT	SO	-9,096	-197	-2,466	-718	-1,272	-3,916	-525	-2	0
1011500	CAPITAL LEASE COMMON										
1011500	CAP LEASES-ACCM AMRT	UT	-5,859	0	0	0	0	-5,859	0	0	0
1011500	CAPITAL LEASE COMMON										
1011500 Total			-22,279	-260	-6,740	-1,050	-1,893	-11,562	-771	-4	0
1011950	CAP LEASES-ACCM AMRT	SG	-910	-14	-235	-74	-137	-396	-54	0	0
1011950	Capital Leases - Accumulated Amortizatio										
1011950	CAP LEASES-ACCM AMRT	OR	-142	0	-142	0	0	0	0	0	0
1011950	Capital Leases - Accumulated Amortizatio										
1011950	CAP LEASES-ACCM AMRT	SO	-8,673	-188	-2,351	-685	-1,213	-3,734	-501	-2	0
1011950	Capital Leases - Accumulated Amortizatio										
1011950	CAP LEASES-ACCM AMRT	WYP	-255	0	0	0	-255	0	0	0	0
1011950	Capital Leases - Accumulated Amortizatio										
1011950 Total			-9,980	-202	-2,727	-758	-1,605	-4,130	-555	-2	0
1119000	AC PR AMR EL PT SR-O	SG	910	14	235	74	137	396	54	0	0
1119000	Capital Leases - Accumulated Amortizatio										
1119000	AC PR AMR EL PT SR-O	OR	142	0	142	0	0	0	0	0	0
1119000	Capital Leases - Accumulated Amortizatio										
1119000	AC PR AMR EL PT SR-O	SO	8,673	188	2,351	685	1,213	3,734	501	2	0
1119000	Capital Leases - Accumulated Amortizatio										
1119000	AC PR AMR EL PT SR-O	WYP	255	0	0	0	255	0	0	0	0
1119000	Capital Leases - Accumulated Amortizatio										
1119000 Total			9,980	202	2,727	758	1,605	4,130	555	2	0
Grand Total			23,364	273	5,375	1,320	2,439	12,978	974	5	0

B10. PLANT HELD FOR FUTURE USE



Plant Held for Future Use

13 Month Average as of December 2017
 Allocation Method - Factor 2017 Protocol
 (Allocated in Thousands)

Primary Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1050000	EL PLT HLD FTR USE	3401000	8,923	136	2,300	721	1,348	3,882	533	3	0
1050000	EL PLT HLD FTR USE	3501000	2,947	45	760	238	445	1,282	176	1	0
1050000	EL PLT HLD FTR USE	3502000	755	12	194	61	114	328	45	0	0
1050000	EL PLT HLD FTR USE	3601000	968	0	968	0	0	0	0	0	0
1050000	EL PLT HLD FTR USE	3601000	683	683	0	0	0	0	0	0	0
1050000	EL PLT HLD FTR USE	3601000	1	0	0	0	1	0	0	0	0
1050000	EL PLT HLD FTR USE	3601000	5,750	0	0	0	0	5,750	0	0	0
1050000	EL PLT HLD FTR USE	3891000	3,508	0	3,508	0	0	0	0	0	0
1050000	EL PLT HLD FTR USE	3992200	0	0	0	0	0	0	0	0	0
1050000 Total			23,535	876	7,730	1,021	1,907	11,242	755	4	0
1059000	EL PLT HLD FTR USE-O	0	0	0	0	0	0	0	0	0	0
1059000	EL PLT HLD FTR USE-O	3601000	0	0	0	0	0	0	0	0	0
1059000 Total			0	0	0	0	0	0	0	0	0
Grand Total			23,535	876	7,730	1,021	1,907	11,242	755	4	0

B11. MISC. DEFERRED DEBITS



Deferred Debits

13 Month Average as of December 2017
Allocation Method - Factor 2017 Protocol
(Allocated in Thousands)

Primary Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1861000	MS DEF DB-OTH WIP	SE	2,347	35	586	179	395	1,000	152		1
1861000	MS DEF DB-OTH WIP	SE	-2,040	-30	-509	-156	-343	-869	-132		-1
1861000 Total			307	5	76	23	52	131	20	0	0
1861200	FINANCING COSTS DEFR	SO	84	2	23	7	12	36	5		0
1861200	FINANCING COSTS DEFR	SO	192	4	52	15	27	83	11		0
1861200	FINANCING COSTS DEFR	OTHER	1,478	0	0	0	0	0	0		1,478
1861200	FINANCING COSTS DEFR	OTHER	12	0	0	0	0	0	0		12
1861200	FINANCING COSTS DEFR	OTHER	225	0	0	0	0	0	0		225
1861200	FINANCING COSTS DEFR	OTHER	431	0	0	0	0	0	0		431
1861200 Total			2,421	6	75	22	39	119	16	0	2,145
1861310	DEF N PD PRJ SPC WST	SG	0	0	0	0	0	0	0		0
1861310 Total			0	0	0	0	0	0	0	0	0
1862000	DEF REGULATORY EXP	IDU	0	0	0	0	0	0	0		0
1862000 Total			0	0	0	0	0	0	0	0	0
1863500	ENVIRONMENTAL DEFFED	SO	0	0	0	0	0	0	0		0
1863500 Total			0	0	0	0	0	0	0	0	0
1865000	DEF COAL MINE COSTS	SE	0	0	0	0	0	0	0		0
1865000	DEF COAL MINE COSTS	SE	0	0	0	0	0	0	0		0
1865000	DEF COAL MINE COSTS	SE	0	0	0	0	0	0	0		0
1865000	DEF COAL MINE COSTS	SE	0	0	0	0	0	0	0		0
1865000	DEF COAL MINE COSTS	SE	0	0	0	0	0	0	0		0
1865000	DEF COAL MINE COSTS	SE	0	0	0	0	0	0	0		0
1865000	DEF COAL MINE COSTS	SE	0	0	0	0	0	0	0		0
1865000	DEF COAL MINE COSTS	SE	0	0	0	0	0	0	0		0
1865000	DEF COAL MINE COSTS	SE	0	0	0	0	0	0	0		0
1865000	DEF COAL MINE COSTS	SE	0	0	0	0	0	0	0		0
1865000	DEF COAL MINE COSTS	SE	1,843	28	460	141	310	785	119		1
1865000	DEF COAL MINE COSTS	SE	0	0	0	0	0	0	0		0
1865000	DEF COAL MINE COSTS	SE	0	0	0	0	0	0	0		0
1865000	DEF COAL MINE COSTS	SE	0	0	0	0	0	0	0		0
1865000	DEF COAL MINE COSTS	SE	0	0	0	0	0	0	0		0
1865000	DEF COAL MINE COSTS	SE	0	0	0	0	0	0	0		0
1865000	DEF COAL MINE COSTS	SE	0	0	0	0	0	0	0		0
1865000 Total			1,843	28	460	141	310	785	119	1	0
1867000	MISC DF DR-BAL TRAN	SE	8	0	2	1	1	3	1		0
1867000 Total			8	0	2	1	1	3	1	0	0
1868000	MISC DF DR-OTH-CST	OTHER	53	0	0	0	0	0	0		53



Deferred Debits

13 Month Average as of December 2017
 Allocation Method - Factor 2017 Protocol
 (Allocated in Thousands)

Primary Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1868000	MISC DF DR-OTH-CST	134359	0	0	0	0	0	0	0	0	0
1868000	MISC DF DR-OTH-CST	134360	0	0	0	0	0	0	0	0	0
1868000	MISC DF DR-OTH-CST	134361	0	0	0	0	0	0	0	0	0
1868000	MISC DF DR-OTH-CST	134362	0	0	0	0	0	0	0	0	0
1868000	MISC DF DR-OTH-CST	184413	0	0	0	0	0	0	0	0	0
1868000	MISC DF DR-OTH-CST	185010	0	0	0	0	0	0	0	0	0
1868000	MISC DF DR-OTH-CST	185303	0	0	0	0	0	0	0	0	0
1868000	MISC DF DR-OTH-CST	185306	40	1	10	3	6	17	2	0	0
1868000	MISC DF DR-OTH-CST	185309	0	0	0	0	0	0	0	0	0
1868000	MISC DF DR-OTH-CST	185310	0	0	0	0	0	0	0	0	0
1868000	MISC DF DR-OTH-CST	185311	80	1	21	6	12	35	5	0	0
1868000	MISC DF DR-OTH-CST	185312	0	0	0	0	0	0	0	0	0
1868000	MISC DF DR-OTH-CST	185313	11,237	172	2,896	908	1,697	4,889	672	4	0
1868000	MISC DF DR-OTH-CST	185314	0	0	0	0	0	0	0	0	0
1868000	MISC DF DR-OTH-CST	185315	0	0	0	0	0	0	0	0	0
1868000	MISC DF DR-OTH-CST	185318	0	0	0	0	0	0	0	0	0
1868000	MISC DF DR-OTH-CST	185335	210	3	54	17	32	91	13	0	0
1868000	MISC DF DR-OTH-CST	185336	932	14	240	75	141	406	56	0	0
1868000	MISC DF DR-OTH-CST	185337	1,310	20	338	106	198	570	78	0	0
1868000	MISC DF DR-OTH-CST	185340	0	0	0	0	0	0	0	0	0
1868000	MISC DF DR-OTH-CST	185342	0	0	0	0	0	0	0	0	0
1868000	MISC DF DR-OTH-CST	185346	0	0	0	0	0	0	0	0	0
1868000	MISC DF DR-OTH-CST	185349	0	0	0	0	0	0	0	0	0
1868000	MISC DF DR-OTH-CST	185351	2,636	0	0	0	0	0	0	0	2,636
1868000	MISC DF DR-OTH-CST	185357	0	0	0	0	0	0	0	0	0
1868000	MISC DF DR-OTH-CST	185358	0	0	0	0	0	0	0	0	0
1868000	MISC DF DR-OTH-CST	185359	14,921	228	3,846	1,206	2,253	6,491	892	5	0
1868000	MISC DF DR-OTH-CST	185360	14,243	217	3,671	1,151	2,151	6,196	852	5	0
1868000	MISC DF DR-OTH-CST	185361	7,122	109	1,835	576	1,075	3,098	426	2	0
1868000	MISC DF DR-OTH-CST	185362	4,405	67	1,135	356	665	1,916	263	1	0
1868000	MISC DF DR-OTH-CST	185371	225	3	58	18	34	98	13	0	0
1868000	MISC DF DR-OTH-CST	185372	318	5	82	26	48	138	19	0	0
1868000 Total			57,732	840	14,186	4,449	8,312	23,946	3,291	19	2,689
1868200	MISC DEF COST MT GEN	184441	0	0	0	0	0	0	0	0	0
1868200 Total			0	0	0	0	0	0	0	0	0



Deferred Debits

13 Month Average as of December 2017
 Allocation Method - Factor 2017 Protocol
 (Allocated in Thousands)

Primary Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1869000	MISC DF DR-OTH-NC	OTHER	0	0	0	0	0	0	0	0	0
1869000	MISC DF DR-OTH-NC	Prepaid IBEW 57 Pension Contr - Current	0	0	0	0	0	0	0	0	0
1869000	MISC DF DR-OTH-NC	UNDISTRIB PURCHASE CARD TRANS	0	0	0	0	0	0	0	0	0
1869000	MISC DF DR-OTH-NC	BETC SUPER GOOD CENTS	0	0	0	0	0	0	0	0	0
1869000	MISC DF DR-OTH-NC	BETC WZ TAX CREDIT LOAN PROGRAM	0	0	0	0	0	0	0	0	0
1869000	MISC DF DR-OTH-NC	BETC ZERO INTEREST WEATHERIZATION LOANS	0	0	0	0	0	0	0	0	0
1869000	MISC DF DR-OTH-NC	BETC ENERGY FINANSWER	0	0	0	0	0	0	0	0	0
1869000	MISC DF DR-OTH-NC	BETC INDUSTRIAL FINANSWER	0	0	0	0	0	0	0	0	0
1869000	MISC DF DR-OTH-NC	"BETC FINANSWER 12,000"	0	0	0	0	0	0	0	0	0
1869000	MISC DF DR-OTH-NC	BETC CASH REBATE/INCENTIVE	0	0	0	0	0	0	0	0	0
1869000	MISC DF DR-OTH-NC	BETC COMMERCIAL RETROFIT	0	0	0	0	0	0	0	0	0
1869000	MISC DF DR-OTH-NC	BETC LOW INCOME WEATHERIZATION	0	0	0	0	0	0	0	0	0
1869000	MISC DF DR-OTH-NC	BETC - COMMERCIAL RETROFIT	0	0	0	0	0	0	0	0	0
1869000	MISC DF DR-OTH-NC	BETC - INDUSTRIAL RETROFIT	0	0	0	0	0	0	0	0	0
1869000	MISC DF DR-OTH-NC	BETC - COMMERCIAL SMALL RETROFIT	0	0	0	0	0	0	0	0	0
1869000	MISC DF DR-OTH-NC	BETC-INDUSTRIAL SMALL RETRO FIT	0	0	0	0	0	0	0	0	0
1869000	MISC DF DR-OTH-NC	PREPAID CMC PENSION COSTS	0	0	0	0	0	0	0	0	0
1869000	MISC DF DR-OTH-NC	UNAM COSTS-COVE HYDRO PROJECT	0	0	0	0	0	0	0	0	0
1869000	MISC DF DR-OTH-NC	STRATEGIC PLANNING SOLAR II PROJECT	0	0	0	0	0	0	0	0	0
1869000	MISC DF DR-OTH-NC	FIRTH COGENERATION BUYOUT	0	0	0	0	0	0	0	0	0
1869000	MISC DF DR-OTH-NC	Firth Cogeneration Buyout-CA	0	0	0	0	0	0	0	0	0
1869000	MISC DF DR-OTH-NC	Firth Cogeneration Buyout-MT	0	0	0	0	0	0	0	0	0
1869000	MISC DF DR-OTH-NC	OPTION PURCHASES	0	0	0	0	0	0	0	0	0
1869000	MISC DF DR-OTH-NC	HERMISTON SWAP	3,276	50	844	265	495	1,425	196	1	0
1869000	MISC DF DR-OTH-NC	OR CUSTOMER BALANCING ACCT	0	0	0	0	0	0	0	0	0
1869000	MISC DF DR-OTH-NC	YAKIMA HYDRO - TRANSACTION COSTS	0	0	0	0	0	0	0	0	0
1869000	MISC DF DR-OTH-NC	LT Prepaid IBEW 57 Pension Contribution	0	0	0	0	0	0	0	0	0
1869000	MISC DF DR-OTH-NC	Prepaid IBEW 57 - Reiclass to Current	0	0	0	0	0	0	0	0	0
1869000 Total			3,276	50	844	265	495	1,425	196	1	0
Grand Total			65,587	928	15,644	4,901	9,208	26,409	3,642	20	4,834

B12. BLANK

B13. MATERIALS AND SUPPLIES



Material & Supplies

13 Month Average as of December 2017
Allocation Method - Factor 2017 Protocol
(Allocated in Thousands)

Primary Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1511100	COAL INVNTRY-CARBON	SE	0	0	0	0	0	0	0	0	0
1511100 Total			0	0	0	0	0	0	0	0	0
1511120	COAL INVNTRY-HUNTER	SE	56,676	846	14,142	4,328	9,533	24,144	3,665	18	0
1511120 Total			56,676	846	14,142	4,328	9,533	24,144	3,665	18	0
1511130	COAL INVNTRY-HTG	SE	26,283	392	6,558	2,007	4,421	11,197	1,700	8	0
1511130 Total			26,283	392	6,558	2,007	4,421	11,197	1,700	8	0
1511140	COAL INVNTRY-JB	SE	23,681	354	5,909	1,808	3,983	10,088	1,531	8	0
1511140 Total			23,681	354	5,909	1,808	3,983	10,088	1,531	8	0
1511160	COAL INVNTRY-NAU	SE	11,548	172	2,881	882	1,942	4,919	747	4	0
1511160 Total			11,548	172	2,881	882	1,942	4,919	747	4	0
1511170	COAL INVNTRY-CPP	SE	11,003	164	2,745	840	1,851	4,687	711	4	0
1511170 Total			11,003	164	2,745	840	1,851	4,687	711	4	0
1511180	COAL INVNTRY-WYODAK	SE	0	0	0	0	0	0	0	0	0
1511180 Total			0	0	0	0	0	0	0	0	0
1511190	COAL INV-TERRA/HEADW	SE	0	0	0	0	0	0	0	0	0
1511190 Total			0	0	0	0	0	0	0	0	0
1511200	COAL INVNTRY-CHOLLA	SE	15,682	234	3,913	1,198	2,638	6,681	1,014	5	0
1511200 Total			15,682	234	3,913	1,198	2,638	6,681	1,014	5	0
1511300	COAL INVNTRY-COLSTRI	SE	1,522	23	380	116	256	648	98	0	0
1511300 Total			1,522	23	380	116	256	648	98	0	0
1511400	COAL INVNTRY-CRAIG	SE	16,987	254	4,239	1,297	2,857	7,237	1,098	5	0
1511400 Total			16,987	254	4,239	1,297	2,857	7,237	1,098	5	0
1511500	COAL INV- DEER CREEK	SE	0	0	0	0	0	0	0	0	0
1511500 Total			0	0	0	0	0	0	0	0	0
1511600	COAL INVNTRY-DJ	SE	9,345	140	2,332	714	1,572	3,981	604	3	0
1511600 Total			9,345	140	2,332	714	1,572	3,981	604	3	0
1511700	COAL INVNTRY-RG	SE	32,730	489	8,167	2,499	5,505	13,943	2,116	11	0
1511700 Total			32,730	489	8,167	2,499	5,505	13,943	2,116	11	0
1511800	COAL INVNTRY	SE	0	0	0	0	0	0	0	0	0
1511800 Total			0	0	0	0	0	0	0	0	0
1511900	COAL INVNTRY-HAYDEN	SE	2,288	34	571	175	385	975	148	1	0
1511900 Total			2,288	34	571	175	385	975	148	1	0
1512000	NATURAL GAS	SE	0	0	0	0	0	0	0	0	0
1512000 Total			0	0	0	0	0	0	0	0	0



Material & Supplies

13 Month Average as of December 2017
 Allocation Method - Factor 2017 Protocol
 (Allocated in Thousands)

Primary Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1512110	NATURAL GAS - HERMISTON	SE	0	0	0	0	0	0	0	0	0
1512110 Total			0	0	0	0	0	0	0	0	0
1512150	NATURAL GAS - LITTLE MOUNTAIN	SE	0	0	0	0	0	0	0	0	0
1512150 Total			0	0	0	0	0	0	0	0	0
1512160	NATURAL GAS - NAUGHTON	SE	0	0	0	0	0	0	0	0	0
1512160 Total			0	0	0	0	0	0	0	0	0
1512170	NATURAL GAS - WEST VALLEY	SE	0	0	0	0	0	0	0	0	0
1512170 Total			0	0	0	0	0	0	0	0	0
1512180	NATURAL GAS - CLAY BASIN	SE	1,910	29	477	146	321	814	124	1	0
1512180 Total			1,910	29	477	146	321	814	124	1	0
1512190	NATURAL GAS - CHEHALIS	SE	0	0	0	0	0	0	0	0	0
1512190 Total			0	0	0	0	0	0	0	0	0
1512210	NAT GAS - JACKSON PRA	SE	0	0	0	0	0	0	0	0	0
1512210 Total			0	0	0	0	0	0	0	0	0
1512500	NATURAL GAS - CURRANT CREEK	SE	0	0	0	0	0	0	0	0	0
1512500 Total			0	0	0	0	0	0	0	0	0
1512600	NATURAL GAS - LAKE SIDE	SE	0	0	0	0	0	0	0	0	0
1512600 Total			0	0	0	0	0	0	0	0	0
1512700	NATURAL GAS - GADSBY	SE	0	0	0	0	0	0	0	0	0
1512700 Total			0	0	0	0	0	0	0	0	0
1512800	OIL INVENTORY - BLACK HILLS POWER & LIGH	SE	0	0	0	0	0	0	0	0	0
1512800 Total			0	0	0	0	0	0	0	0	0
1514000	FUEL STK - FUEL OIL	SE	1,789	27	446	137	301	762	116	1	0
1514000 Total			1,789	27	446	137	301	762	116	1	0
1514100	OIL INVENTORY - CARBON	SE	0	0	0	0	0	0	0	0	0
1514100 Total			0	0	0	0	0	0	0	0	0
1514120	OIL INVENTORY - HUNTER	SE	0	0	0	0	0	0	0	0	0
1514120 Total			0	0	0	0	0	0	0	0	0
1514130	OIL INVENTORY - HTG	SE	0	0	0	0	0	0	0	0	0
1514130 Total			0	0	0	0	0	0	0	0	0
1514140	OIL INVENTORY - JB	SE	0	0	0	0	0	0	0	0	0
1514140 Total			0	0	0	0	0	0	0	0	0
1514300	OIL INVENTORY - COLSTRIP	SE	82	1	21	6	14	35	5	0	0
1514300 Total			82	1	21	6	14	35	5	0	0



Material & Supplies

13 Month Average as of December 2017
Allocation Method - Factor 2017 Protocol
(Allocated in Thousands)

Primary Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1514400 OIL INVENTORY-CRAIG	OIL INVENTORY - CRAIG	SE	36	1	9	3	6	15	2	0	0
1514400 Total			36	1	9	3	6	15	2	0	0
1514600 OIL INVENTORY-DJ	OIL INVENTORY - DAVE JOHNSTON	SE	0	0	0	0	0	0	0	0	0
1514600 Total			0	0	0	0	0	0	0	0	0
1514800 OIL INVENTORY-OTHER	OIL INVENTORY - OTHER	SE	0	0	0	0	0	0	0	0	0
1514800 Total			0	0	0	0	0	0	0	0	0
1514900 OIL INVENTORY-HAYDEN	OIL INVENTORY - HAYDEN	SE	41	1	10	3	7	17	3	0	0
1514900 Total			41	1	10	3	7	17	3	0	0
1541000 PLNT M&S STK CNTRL	MATERIAL CONTROL ADJUST	SO	-148	-3	-40	-12	-21	-64	-9	0	0
1541000 PLNT M&S STK CNTRL	JIM BRIDGER STORE ROOM	SG	24,191	369	6,235	1,955	3,653	10,524	1,446	8	0
1541000 PLNT M&S STK CNTRL	DAVE JOHNSTON STORE ROOM	SG	14,331	219	3,693	1,158	2,164	6,234	857	5	0
1541000 PLNT M&S STK CNTRL	WYODAK STORE ROOM	SG	6,208	95	1,600	502	937	2,701	371	2	0
1541000 PLNT M&S STK CNTRL	GADSBY STORE ROOM	SG	4,494	69	1,158	363	679	1,955	269	2	0
1541000 PLNT M&S STK CNTRL	CARBON STORE ROOM	SG	1	0	0	0	0	1	0	0	0
1541000 PLNT M&S STK CNTRL	NAUGHTON STORE ROOM	SG	14,781	226	3,810	1,195	2,232	6,431	884	5	0
1541000 PLNT M&S STK CNTRL	HUNTINGTON STORE ROOM	SG	17,896	273	4,612	1,447	2,702	7,786	1,070	6	0
1541000 PLNT M&S STK CNTRL	HUNTER STORE ROOM	SG	26,082	398	6,722	2,108	3,939	11,347	1,559	9	0
1541000 PLNT M&S STK CNTRL	BLUNDELL STORE ROOM	SG	1,197	18	309	97	181	521	72	0	0
1541000 PLNT M&S STK CNTRL	WEST VALLEY GAS PLANT	SG	0	0	0	0	0	0	0	0	0
1541000 PLNT M&S STK CNTRL	CURRENT CREEK PLANT	SG	3,893	59	1,003	315	588	1,694	233	1	0
1541000 PLNT M&S STK CNTRL	LAKESIDE PLANT	SG	5,951	91	1,534	481	899	2,589	356	2	0
1541000 PLNT M&S STK CNTRL	CHEHALIS PLANT	SG	3,811	58	982	308	576	1,658	228	1	0
1541000 PLNT M&S STK CNTRL	HYDRO NORTH - LEWIS RIVER	SG	0	0	0	0	0	0	0	0	0
1541000 PLNT M&S STK CNTRL	HYDRO SOUTH - NORTH UMPQUA	SG	0	0	0	0	0	0	0	0	0
1541000 PLNT M&S STK CNTRL	HYDRO SOUTH - ROGUE RIVER	OR	0	0	0	0	0	0	0	0	0
1541000 PLNT M&S STK CNTRL	HYDRO SOUTH - KLAMATH RIVER - OR	SG	0	0	0	0	0	0	0	0	0
1541000 PLNT M&S STK CNTRL	HYDRO SOUTH - KLAMATH RIVER - CA	SG	0	0	0	0	0	0	0	0	0
1541000 PLNT M&S STK CNTRL	HYDRO EAST - UTAH	SG	7	0	2	1	1	3	0	0	0
1541000 PLNT M&S STK CNTRL	HYDRO EAST - IDAHO	SG	3	0	1	0	0	1	0	0	0
1541000 PLNT M&S STK CNTRL	LEANING JUNIPER STOREROOM	SG	573	9	148	46	87	249	34	0	0
1541000 PLNT M&S STK CNTRL	GOODNOE HILLS WIND	SG	937	14	241	76	141	407	56	0	0
1541000 PLNT M&S STK CNTRL	MARENGO WIND	SG	813	12	209	66	123	354	49	0	0
1541000 PLNT M&S STK CNTRL	Footte Creek	SG	893	14	230	72	135	389	53	0	0
1541000 PLNT M&S STK CNTRL	Glenrock/Rolling Hills	SG	1,301	20	335	105	196	566	78	0	0
1541000 PLNT M&S STK CNTRL	Seven Mile Hill	SG	715	11	184	58	108	311	43	0	0



Material & Supplies

13 Month Average as of December 2017
 Allocation Method - Factor 2017 Protocol
 (Allocated in Thousands)

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1541000	PLNT M&S STK CNTRL	SG	587	9	151	47	89	255	35	0	0
1541000	PLNT M&S STK CNTRL	SG	692	11	178	56	104	301	41	0	0
1541000	PLNT M&S STK CNTRL	SG	0	0	0	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL	WYP	414	0	0	0	414	0	0	0	0
1541000	PLNT M&S STK CNTRL	WYP	151	0	0	0	151	0	0	0	0
1541000	PLNT M&S STK CNTRL	WYP	277	0	0	0	277	0	0	0	0
1541000	PLNT M&S STK CNTRL	WYP	643	0	0	0	643	0	0	0	0
1541000	PLNT M&S STK CNTRL	WYP	701	0	0	0	701	0	0	0	0
1541000	PLNT M&S STK CNTRL	WYP	426	0	0	0	426	0	0	0	0
1541000	PLNT M&S STK CNTRL	WYU	654	0	0	0	654	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	584	0	0	0	584	0	0	0	0
1541000	PLNT M&S STK CNTRL	WYU	0	0	0	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL	WYP	1,544	0	0	0	1,544	0	0	0	0
1541000	PLNT M&S STK CNTRL	WYP	527	0	0	0	527	0	0	0	0
1541000	PLNT M&S STK CNTRL	WYP	403	0	0	0	403	0	0	0	0
1541000	PLNT M&S STK CNTRL	IDU	1,131	0	0	0	0	0	1,131	0	0
1541000	PLNT M&S STK CNTRL	IDU	0	0	0	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL	IDU	640	0	0	0	0	0	640	0	0
1541000	PLNT M&S STK CNTRL	IDU	88	0	0	0	0	0	88	0	0
1541000	PLNT M&S STK CNTRL	IDU	154	0	0	0	0	0	154	0	0
1541000	PLNT M&S STK CNTRL	IDU	219	0	0	0	0	0	219	0	0
1541000	PLNT M&S STK CNTRL	UT	398	0	0	0	0	398	0	0	0
1541000	PLNT M&S STK CNTRL	UT	229	0	0	0	0	229	0	0	0
1541000	PLNT M&S STK CNTRL	UT	1,133	0	0	0	0	1,133	0	0	0
1541000	PLNT M&S STK CNTRL	UT	640	0	0	0	0	640	0	0	0
1541000	PLNT M&S STK CNTRL	UT	8,682	0	0	0	0	8,682	0	0	0
1541000	PLNT M&S STK CNTRL	UT	1	0	0	0	0	1	0	0	0
1541000	PLNT M&S STK CNTRL	UT	872	0	0	0	0	872	0	0	0
1541000	PLNT M&S STK CNTRL	UT	891	0	0	0	0	891	0	0	0
1541000	PLNT M&S STK CNTRL	UT	521	0	0	0	0	521	0	0	0
1541000	PLNT M&S STK CNTRL	UT	415	0	0	0	0	415	0	0	0
1541000	PLNT M&S STK CNTRL	UT	297	0	0	0	0	297	0	0	0
1541000	PLNT M&S STK CNTRL	UT	1,351	0	0	0	0	1,351	0	0	0
1541000	PLNT M&S STK CNTRL	UT	520	0	0	0	0	520	0	0	0



Material & Supplies

13 Month Average as of December 2017
 Allocation Method - Factor 2017 Protocol
 (Allocated in Thousands)

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1541000	PLNT M&S STK CNTRL	UT	361	0	0	0	0	0	361	0	0
1541000	DELTA STORE ROOM										
1541000	PLNT M&S STK CNTRL	UT	744	0	0	0	0	0	744	0	0
1541000	VERNAL STORE ROOM										
1541000	PLNT M&S STK CNTRL	UT	748	0	0	0	0	0	748	0	0
1541000	PRICE STORE ROOM										
1541000	PLNT M&S STK CNTRL	UT	757	0	0	0	0	0	757	0	0
1541000	MOAB STORE ROOM										
1541000	PLNT M&S STK CNTRL	UT	164	0	0	0	0	0	164	0	0
1541000	BLANDING STORE ROOM										
1541000	PLNT M&S STK CNTRL	UT	116	0	0	0	0	0	116	0	0
1541000	RICHFIELD STORE ROOM										
1541000	PLNT M&S STK CNTRL	UT	1,029	0	0	0	0	0	1,029	0	0
1541000	CEDAR CITY STORE ROOM										
1541000	PLNT M&S STK CNTRL	UT	386	0	0	0	0	0	386	0	0
1541000	MILFORD STORE ROOM										
1541000	PLNT M&S STK CNTRL	UT	602	0	0	0	0	0	602	0	0
1541000	WASHINGTON STORE ROOM										
1541000	PLNT M&S STK CNTRL	WA	1,358	0	0	1,358	0	0	0	0	0
1541000	WALLA WALLA STORE ROOM										
1541000	PLNT M&S STK CNTRL	WA	5	0	0	0	0	0	0	0	0
1541000	SUNNYSIDE STORE ROOM										
1541000	PLNT M&S STK CNTRL	WA	351	0	0	351	0	0	0	0	0
1541000	YAKIMA STORE ROOM										
1541000	PLNT M&S STK CNTRL	OR	218	0	218	0	0	0	0	0	0
1541000	ENTERPRISE STORE ROOM										
1541000	PLNT M&S STK CNTRL	OR	657	0	657	0	0	0	0	0	0
1541000	PENDLETON STORE ROOM										
1541000	PLNT M&S STK CNTRL	OR	392	0	392	0	0	0	0	0	0
1541000	HOOD RIVER STORE ROOM										
1541000	PLNT M&S STK CNTRL	OR	9,661	0	9,661	0	0	0	0	0	0
1541000	PORTLAND METRO - STORE ROOM										
1541000	PLNT M&S STK CNTRL	OR	1,115	0	1,115	0	0	0	0	0	0
1541000	ASTORIA STORE ROOM										
1541000	PLNT M&S STK CNTRL	OR	191	0	191	0	0	0	0	0	0
1541000	MADRAS STORE ROOM										
1541000	PLNT M&S STK CNTRL	OR	0	0	0	0	0	0	0	0	0
1541000	PRINEVILLE STORE ROOM										
1541000	PLNT M&S STK CNTRL	OR	1,736	0	1,736	0	0	0	0	0	0
1541000	BEND STORE ROOM										
1541000	PLNT M&S STK CNTRL	OR	190	0	190	0	0	0	0	0	0
1541000	ALBANY STORE ROOM										
1541000	PLNT M&S STK CNTRL	OR	233	0	233	0	0	0	0	0	0
1541000	LINCOLN CITY STORE ROOM										
1541000	PLNT M&S STK CNTRL	OR	0	0	0	0	0	0	0	0	0
1541000	STAYTON STORE ROOM										
1541000	PLNT M&S STK CNTRL	OR	0	0	0	0	0	0	0	0	0
1541000	DALLAS STORE ROOM										
1541000	PLNT M&S STK CNTRL	OR	0	0	0	0	0	0	0	0	0
1541000	COTTAGE GROVE STORE ROOM										
1541000	PLNT M&S STK CNTRL	OR	0	0	0	0	0	0	0	0	0
1541000	ROSEBURG STORE ROOM										
1541000	PLNT M&S STK CNTRL	OR	2,464	0	2,464	0	0	0	0	0	0
1541000	COOS BAY STORE ROOM										
1541000	PLNT M&S STK CNTRL	OR	717	0	717	0	0	0	0	0	0
1541000	GRANT'S PASS STORE ROOM										
1541000	PLNT M&S STK CNTRL	OR	855	0	855	0	0	0	0	0	0
1541000	MEDFORD STORE ROOM										
1541000	PLNT M&S STK CNTRL	OR	914	0	914	0	0	0	0	0	0
1541000	KLAMATH FALLS STORE ROOM										
1541000	PLNT M&S STK CNTRL	OR	2,167	0	2,167	0	0	0	0	0	0
1541000	LAKEVIEW STORE ROOM										
1541000	PLNT M&S STK CNTRL	OR	117	0	117	0	0	0	0	0	0
1541000	ALTURAS STORE ROOM										
1541000	PLNT M&S STK CNTRL	CA	79	79	0	0	0	0	0	0	0
1541000	MT SHASTA STORE ROOM										
1541000	PLNT M&S STK CNTRL	CA	206	206	0	0	0	0	0	0	0
1541000	YREKA STORE ROOM										
1541000	PLNT M&S STK CNTRL	CA	764	764	0	0	0	0	0	0	0
1541000	CRESENT CITY STORE ROOM										
1541000	PLNT M&S STK CNTRL	CA	359	359	0	0	0	0	0	0	0



Material & Supplies

13 Month Average as of December 2017
Allocation Method - Factor 2017 Protocol
(Allocated in Thousands)

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1541000	PLNT M&S STK CNTRL	SO	144	3	39	11	20	62	8	0	0
1541000	TREMONTON STORE ROOM	UT	0	0	0	0	0	0	0	0	0
1541000	MATERIAL PACKAGING CENTER - EAST	OR	0	0	0	0	0	0	0	0	0
1541000	MATERIAL PACKAGING CENTER - WEST	OR	0	0	0	0	0	0	0	0	0
1541000	PLNT M&S STK CNTRL	SNPD	96	3	25	6	10	47	5	0	0
1541000	DEMC - SLC	OR	65	0	65	0	0	0	0	0	0
1541000	DEMC - MEDFORD	OR	6,623	0	6,623	0	0	0	0	0	0
1541000	DEMC - OREGON	OR	5,358	0	5,358	0	0	0	0	0	0
1541000	MEDFORD HUB	WA	5,086	0	0	5,086	0	0	0	0	0
1541000	YAKIMA HUB	IDU	3,100	0	0	0	0	0	3,100	0	0
1541000	PRESTON HUB	WYU	1	0	0	0	1	0	0	0	0
1541000	RAWLINS HUB	UT	3,769	0	0	0	0	3,769	0	0	0
1541000	RICHFIELD HUB	WYP	5,604	0	0	0	5,604	0	0	0	0
1541000	CASPER HUB	UT	19,825	0	0	0	0	19,825	0	0	0
1541000	SALT LAKE METRO HUB	SNPD	37	1	9	2	4	18	2	0	0
1541000	UTAH TRANSPORTATION BUILDING	UT	19	0	0	0	0	19	0	0	0
1541000	METER TEST WAREHOUSE		233,108	3,386	67,046	17,264	31,487	100,809	13,072	44	0
1541000	OTHER M&S	SE	0	0	0	0	0	0	0	0	0
1541500	OTHER M&S	SG	0	0	0	0	0	0	0	0	0
1541500	M&S GLENROCK COAL MINE	SO	0	0	0	0	0	0	0	0	0
1541500	M&S GLENROCK COAL MINE	UT	0	0	0	0	0	0	0	0	0
1541500	M&S GLENROCK COAL MINE	OR	4	0	4	0	0	0	0	0	0
1541500	OTHER MATERIAL & SUPPLIES - GENERAL STOC	SG	-8	0	-2	-1	-1	-3	0	0	0
1541500	OTHER MATERIAL & SUPPLIES - GENERAL STOC	SO	136	3	37	11	19	59	8	0	0
1541500	OTHER MATERIAL & SUPPLIES - GENERAL STOC	UT	120	0	0	0	0	120	0	0	0
1541500	OTHER MATERIAL & SUPPLIES - GENERAL STOC	UT	0	0	0	0	0	0	0	0	0
1541500	CONSIGNED INVENTORY CR. - WEST VALLEY	SG	0	0	0	0	0	0	0	0	0
1541500	GLENROCK COAL MATERIAL & SUPPLY	SG	0	0	0	0	0	0	0	0	0
1541500	GLENROCK COAL MATERIAL & SUPPLY	SG	0	0	0	0	0	0	0	0	0
1541500	GLENROCK COAL MATERIAL & SUPPLY	SG	0	0	0	0	0	0	0	0	0
1541500	OTHER M&S	SG	253	3	39	10	18	175	7	0	0
1541500	PLNT M&S GEN JV CUT	SG	0	0	0	0	0	0	0	0	0
1541900	PLNT M&S GEN JV CUT	SG	1,887	29	486	153	285	821	113	1	0
1541900	PLNT M&S GEN JV CUT	SO	3	0	1	0	0	1	0	0	0
1541900	PLNT M&S GEN JV CUT		1,890	29	487	153	285	822	113	1	0
1544200	M&S OPR SUP DC MIN	SE	0	0	0	0	0	0	0	0	0
1544200	OTHER M&S		0	0	0	0	0	0	0	0	0
1544200	OTHER M&S		0	0	0	0	0	0	0	0	0



Material & Supplies

13 Month Average as of December 2017
 Allocation Method - Factor 2017 Protocol
 (Allocated in Thousands)

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15450000 CR OFF-CENTRALIA	0 CREDIT OFFSET CENTRALIA - WWPP	SG	0	0	0	0	0	0	0	0	0
15450000 CR OFF-CENTRALIA	120005 CREDIT OFFSET CENTRALIA - WWPP	SG	0	0	0	0	0	0	0	0	0
15450000 CR OFF-CENTRALIA	1510 CREDIT OFFSET CENTRALIA - WWPP	SG	0	0	0	0	0	0	0	0	0
15450000 CR OFF-CENTRALIA	1520 CREDIT OFFSET CENTRALIA - WWPP	SG	0	0	0	0	0	0	0	0	0
15450000 Total			0	0	0	0	0	0	0	0	0
15499000 CR-OBSOL&SURPL INV	0 OBSOLETE & SURPLUS	SO	0	0	0	0	0	0	0	0	0
15499000 CR-OBSOL&SURPL INV	102930 SB Asset # 120930	SO	-27	-1	-7	-2	-4	-12	-2	0	0
15499000 CR-OBSOL&SURPL INV	120930 INVENTORY RESERVE POWER SUPPLY	SG	-691	-11	-178	-56	-104	-301	-41	0	0
15499000 CR-OBSOL&SURPL INV	120930 INVENTORY RESERVE POWER SUPPLY	SO	-12	0	-3	-1	-2	-5	-1	0	0
15499000 CR-OBSOL&SURPL INV	120931 INVENTORY RESERVE POWER DELIVERY	SNPD	0	0	0	0	0	0	0	0	0
15499000 CR-OBSOL&SURPL INV	120932 Inventory Reserve - RMP (T&D)	SNPD	-1,394	-46	-361	-91	-151	-676	-70	0	0
15499000 CR-OBSOL&SURPL INV	120933 Inventory Reserve - PP (T&D)	SNPD	-687	-22	-178	-45	-74	-333	-34	0	0
15499000 Total			-2,812	-79	-728	-194	-336	-1,327	-148	0	0
16300000 STORES EXPENSE UND	0 STORES UNDISTRIBUTED	SO	0	0	0	0	0	0	0	0	0
16300000 Total			0	0	0	0	0	0	0	0	0
25316000 WORK CAP DEP-UAMPS	289920 WORKING CAPITAL DEPOSIT - UAMPS	SE	-2,808	-42	-701	-214	-472	-1,196	-182	-1	0
25316000 Total			-2,808	-42	-701	-214	-472	-1,196	-182	-1	0
25317000 WORKG CAP DEP-DG&T	289921 OTH DEF CR - WORKING CAPITAL DEPOS-DG&T	SE	-2,597	-39	-648	-198	-437	-1,106	-168	-1	0
25317000 Total			-2,597	-39	-648	-198	-437	-1,106	-168	-1	0
25318000 WCD-PROVO-PLINT M&S	289922 OTH DEF CR - WCD - PROVO - PLANT M&S	SG	-273	-4	-70	-22	-41	-119	-16	0	0
25318000 Total			-273	-4	-70	-22	-41	-119	-16	0	0
Grand Total			438,365	6,413	118,224	32,956	66,095	188,204	26,363	110	0

B14. CASH WORKING CAPITAL



Cash Working Capital

Twelve Months Ending - December 2017
Allocation Method - Factor 2017 Protocol
(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	100	1,257	366	648	1,996	268	1	0
1431000 Total			4,636	100	1,257	366	648	1,996	268	1	0
1431500	INC TAXES RECEIVABLE	SO	26	1	7	2	4	11	1	0	0
1431500	INC TAXES RECEIVABLE	SO	186	4	50	15	26	80	11	0	0
1431500	INC TAXES RECEIVABLE	SO	(116)	(3)	(31)	(9)	(16)	(50)	(7)	(0)	0
1431500 Total			96	2	26	8	13	41	6	0	0
1433000	JOINT OWNER REC	SO	6,039	131	1,637	477	845	2,600	349	1	0
1433000 Total			6,039	131	1,637	477	845	2,600	349	1	0
1436000	OTH ACCT REC	SO	17,189	372	4,660	1,357	2,404	7,400	993	4	0
1436000 Total			17,189	372	4,660	1,357	2,404	7,400	993	4	0
1437000	CSS OAR BILLINGS	SO	4,725	102	1,281	373	661	2,034	273	1	0
1437000 Total			4,725	102	1,281	373	661	2,034	273	1	0
1437100	CSS OAR BILLINGS-WOR	SO	(926)	(20)	(251)	(73)	(129)	(399)	(53)	(0)	0
1437100 Total			(926)	(20)	(251)	(73)	(129)	(399)	(53)	(0)	0
2300000	ASSET RETIREMENT OBL	OTHER	(8,408)	0	0	0	0	0	0	0	(8,408)
2300000 Total			(8,408)	0	0	0	0	0	0	0	(8,408)
2320000	ACCOUNTS PAYABLE	SE	(3,347)	(50)	(835)	(256)	(563)	(1,426)	(216)	(1)	0
2320000	ACCOUNTS PAYABLE	SO	0	0	0	0	0	0	0	0	0
2320000	ACCOUNTS PAYABLE	SO	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	0
2320000	ACCOUNTS PAYABLE	SO	1	0	0	0	0	0	0	0	0
2320000	ACCOUNTS PAYABLE	SO	0	0	0	0	0	0	0	0	0
2320000	ACCOUNTS PAYABLE	SO	(12)	(0)	(3)	(1)	(2)	(5)	(1)	(0)	0
2320000	ACCOUNTS PAYABLE	SO	(404)	(9)	(110)	(32)	(57)	(174)	(23)	(0)	0
2320000	ACCOUNTS PAYABLE	SO	(1,218)	(26)	(330)	(96)	(170)	(524)	(70)	(0)	0
2320000	ACCOUNTS PAYABLE	SO	(3,192)	(69)	(865)	(252)	(446)	(1,374)	(184)	(1)	0
2320000	ACCOUNTS PAYABLE	SO	(83)	(2)	(22)	(7)	(12)	(36)	(5)	(0)	0
2320000	ACCOUNTS PAYABLE	SO	(48)	(1)	(13)	(4)	(7)	(21)	(3)	(0)	0
2320000	ACCOUNTS PAYABLE	SO	(4)	(0)	(1)	(0)	(1)	(2)	(0)	(0)	0
2320000	ACCOUNTS PAYABLE	SO	(2)	(0)	(1)	(0)	(0)	(1)	(0)	(0)	0
2320000	ACCOUNTS PAYABLE	SO	(20)	(0)	(5)	(2)	(3)	(9)	(1)	(0)	0
2320000	ACCOUNTS PAYABLE	SO	(15)	(0)	(4)	(1)	(2)	(7)	(1)	(0)	0
2320000	ACCOUNTS PAYABLE	SO	(27)	(1)	(7)	(2)	(4)	(12)	(2)	(0)	0
2320000	ACCOUNTS PAYABLE	SO	2	0	1	0	0	1	0	0	0
2320000	ACCOUNTS PAYABLE	SO	0	0	0	0	0	0	0	0	0
2320000	ACCOUNTS PAYABLE	SO	(5)	(0)	(1)	(0)	(1)	(2)	(0)	(0)	0
2320000	ACCOUNTS PAYABLE	SO	70	2	19	6	10	30	4	0	0



Cash Working Capital

Twelve Months Ending - December 2017
 Allocation Method - Factor 2017 Protocol
 (Allocated in Thousands)

Primary Account	Secondary Account	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
2320000	ACCOUNTS PAYABLE	OTHER	(18)	0	0	0	0	0	0	0	(18)
2320000	ACCOUNTS PAYABLE	SE	(49)	(1)	(12)	(4)	(8)	(21)	(3)	(0)	0
2320000	ACCOUNTS PAYABLE	SO	(1,004)	(22)	(272)	(79)	(140)	(432)	(58)	(0)	0
2320000	ACCOUNTS PAYABLE	SO	(157)	(3)	(43)	(12)	(22)	(68)	(9)	(0)	0
2320000 Total			(9,531)	(183)	(2,506)	(742)	(1,427)	(4,080)	(573)	(3)	(18)
2533000	O DEF CR-MISC PPL	SE	(6,158)	(92)	(1,537)	(470)	(1,036)	(2,623)	(398)	(2)	0
2533000 Total			(6,158)	(92)	(1,537)	(470)	(1,036)	(2,623)	(398)	(2)	0
2541050	FAS143 ARO REG LIAB	SE	(20)	(0)	(5)	(2)	(3)	(8)	(1)	(0)	0
2541050	FAS143 ARO REG LIAB	SE	20	0	5	2	3	8	1	0	0
2541050 Total			0	0	0	0	0	0	0	0	0
Grand Total			7,666	413	4,568	1,295	1,980	6,970	864	3	(8,426)

B15. MISC. RATE BASE



Miscellaneous Rate Base

13 Month Average as of December 2017
Allocation Method - Factor 2017 Protocol
(Allocated in Thousands)

Primary Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1140000	EL PLT ACQUIST ADJ	SG	144,705	2,209	37,295	11,697	21,852	62,953	8,651	49	0
1140000	EL PLT ACQUIST ADJ	UT	11,764	0	0	0	0	11,764	0	0	0
1140000 Total			156,468	2,209	37,295	11,697	21,852	74,716	8,651	49	0
1149000	EL PLT ACOST ADJ-OIH	UT	0	0	0	0	0	0	0	0	0
1149000 Total			0	0	0	0	0	0	0	0	0
1150000	Ac Prov El Pt Acq Ad	SG	-118,854	-1,814	-30,632	-9,607	-17,948	-51,707	-7,106	-40	0
1150000	Ac Prov El Pt Acq Ad	UT	-691	0	0	0	0	-691	0	0	0
1150000 Total			-119,545	-1,814	-30,632	-9,607	-17,948	-52,398	-7,106	-40	0
1651000	PREPAY-INSURANCE	SO	0	0	0	0	0	0	0	0	0
1651000	PREPAY-INSURANCE	SO	0	0	0	0	0	0	0	0	0
1651000	PREPAY-INSURANCE	SO	0	0	0	0	0	0	0	0	0
1651000	PREPAY-INSURANCE	SO	0	0	0	0	0	0	0	0	0
1651000	PREPAY-INSURANCE	SO	0	0	0	0	0	0	0	0	0
1651000	PREPAY-INSURANCE	SO	0	0	0	0	0	0	0	0	0
1651000	PREPAY-INSURANCE	SO	0	0	0	0	0	0	0	0	0
1651000	PREPAY-INSURANCE	SE	0	0	0	0	0	0	0	0	0
1651000	PREPAY-INSURANCE	SO	1,564	34	424	123	219	673	90	0	0
1651000	PREPAY-INSURANCE	SO	0	0	0	0	0	0	0	0	0
1651000	PREPAY-INSURANCE	SO	0	0	0	0	0	0	0	0	0
1651000	PREPAY-INSURANCE	SO	0	0	0	0	0	0	0	0	0
1651000	PREPAY-INSURANCE	SO	0	0	0	0	0	0	0	0	0
1651000	PREPAY-INSURANCE	SO	2,379	52	645	188	333	1,024	137	1	0
1651000	PREPAY-INSURANCE	SO	0	0	0	0	0	0	0	0	0
1651000	PREPAY-INSURANCE	SO	0	0	0	0	0	0	0	0	0
1651000	PREPAY-INSURANCE	SG	0	0	0	0	0	0	0	0	0
1651000	PREPAY-INSURANCE	SG	402	9	109	32	56	173	23	0	0
1651000	PREPAY-INSURANCE	SO	331	7	90	26	46	142	19	0	0
1651000	PREPAY-INSURANCE	SO	0	0	0	0	0	0	0	0	0
1651000	PREPAY-INSURANCE	SO	293	6	79	23	41	126	17	0	0
1651000	PREPAY-INSURANCE	SO	0	0	0	0	0	0	0	0	0
1651000	PREPAY-INSURANCE	SO	0	0	0	0	0	0	0	0	0
1651000 Total			4,969	108	1,347	392	695	2,139	287	1	0
1652000	PREPAY-TAXES	GPS	5,357	116	1,452	423	749	2,306	309	1	0
1652000	PREPAY-TAXES	GPS	0	0	0	0	0	0	0	0	0
1652000	PREPAY-TAXES	GPS	0	0	0	0	0	0	0	0	0
1652000	PREPAY-TAXES	GPS	8	0	2	1	1	4	0	0	0
1652000	PREPAY-TAXES	GPS	66	1	18	5	9	29	4	0	0
1652000	PREPAY-TAXES	GPS	6	0	2	0	1	3	0	0	0
1652000	PREPAY-TAXES	SO	7	0	2	1	1	3	0	0	0
1652000	PREPAY-TAXES	OR	0	0	0	0	0	0	0	0	0
1652000	PREPAY-TAXES	WA	0	0	0	0	0	0	0	0	0
1652000	PREPAY-TAXES	UT	0	0	0	0	0	0	0	0	0



Miscellaneous Rate Base

13 Month Average as of December 2017
Allocation Method - Factor 2017 Protocol
(Allocated in Thousands)

Primary Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1652000	PREPAY-TAXES	IDU	0	0	0	0	0	0	0	0	0
1652000	PREP FEES-IDAHO PUB UTIL COMMISSION										
1652000	PREP FEES-WYO PUBLIC SERVICE COMMISSION	WYU	0	0	0	0	0	0	0	0	0
1652000	PREP FEES-WYO PUBLIC SERVICE COMMISSION	WYP	0	0	0	0	0	0	0	0	0
1652000	PREPAYMENT OF HARDWARE & SOFTWARE	SO	0	0	0	0	0	0	0	0	0
1652000	PREPAYMENTS - BUILDING/FACILITIES SERVIC	SO	0	0	0	0	0	0	0	0	0
1652000	OTH PREPAY-OREGON DOE FEE	SO	535	12	145	42	75	230	31	0	0
1652000	UNCLAIMED/OUTSTANDING	SO	0	0	0	0	0	0	0	0	0
1652000 Total			5,980	129	1,621	472	836	2,574	345	1	0
1652100	PREPAY - OTHER	SO	0	0	0	0	0	0	0	0	0
1652100	PREPAID PENSION COSTS	SG	384	6	99	31	58	167	23	0	0
1652100	PREPAID EMISSIONS PERMIT FEES (UT)	OTHER	13,370	0	0	0	0	0	0	0	13,370
1652100	Prepaid CA GHG Cap & Trade Allowances	OTHER	9,624	0	0	0	0	0	0	0	9,624
1652100	Prepaid - CA GHG Wholesale	SO	41	1	11	3	6	18	2	0	0
1652100	PREPAID RATING AGENCY	SO	0	0	0	0	0	0	0	0	0
1652100	Prepaid Surety Bond Costs	SO	0	0	0	0	0	0	0	0	0
1652100	OTH PREPAY - LEASE - SHREWSBURY PROPERTY	SO	0	0	0	0	0	0	0	0	0
1652100	OTH PREPAY - MEDFORD ENTERPRISE - RENT	SO	0	0	0	0	0	0	0	0	0
1652100	OTH PREPAY - ASHTON PLANT LAND	SG	1	0	0	0	0	0	0	0	0
1652100	OTH PREPAY - FERC HYDRO ADMIN FEE	SG	18	0	5	1	3	8	1	0	0
1652100	GADSBY GAS TURBINES	SG	0	0	0	0	0	0	0	0	0
1652100	OTHER PREPAY - LEASE COMMISSIONS	SO	0	0	0	0	0	0	0	0	0
1652100	OTHER PREP-FERC LAND	SG	0	0	0	0	0	0	0	0	0
1652100	Prepaid - Records Management Costs	SG	41	1	11	3	6	18	2	0	0
1652100	PREPAYMENTS - WATER RIGHTS LEASE	SG	802	12	207	65	121	349	48	0	0
1652100	Prepayments - Water Rights (Ferron Canal	SG	326	5	84	26	49	142	19	0	0
1652100	Prepayments - Water Rights (Hmghtn-Clev)	SG	224	3	58	18	34	97	13	0	0
1652100	Prepaid Lake Side CUWCD Water Fee	SG	192	3	50	16	29	84	11	0	0
1652100	PREPAYMENTS-CES/AAWY/SEMPRA-DSM ENERGY S	SG	0	0	0	0	0	0	0	0	0
1652100	PREPAID OR RENEWAL & HABITAT RESTORATION	OTHER	0	0	0	0	0	0	0	0	0
1652100	PREPAID DUES	SO	3,521	76	954	278	492	1,516	203	1	0
1652100	PREPAID RENT	GPS	30	1	8	2	4	13	2	0	0
1652100	INTERCO PREPAID RENT	GPS	0	0	0	0	0	0	0	0	0
1652100	Prepaid Pole Contact	SG	255	4	66	21	39	111	15	0	0
1652100	PREPAID RENT WEST VALLEY	SG	0	0	0	0	0	0	0	0	0
1652100	PREPAID O&M WIND	SG	0	0	0	0	0	0	0	0	0
1652100	PREPAID OUTAGE MAINTENANCE	SG	0	0	0	0	0	0	0	0	0
1652100	Prepaid T&D Line Inspection Costs - RMP	SG	0	0	0	0	0	0	0	0	0
1652100	Prepaid Aircraft Maintenance Costs	SG	55	1	14	4	8	24	3	0	0
1652100	Prepaid LGIA Transmission	SG	47	1	12	4	7	20	3	0	0
1652100	PREPAID BPA TRANSM - WINE COUNTRY	SG	984	15	254	80	149	428	59	0	0
1652100	PREPAYMENTS - OTHER	SE	72	1	18	6	12	31	5	0	0



Miscellaneous Rate Base

13 Month Average as of December 2017
Allocation Method - Factor 2017 Protocol
(Allocated in Thousands)

Primary Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1652100	PREPAY - OTHER	SO	669	14	181	53	94	288	39	0	0
1652100	PREPAY - OTHER	OR	2,108	0	2,108	0	0	0	0	0	0
1652100	PREPAY - OTHER	WA	0	0	0	0	0	0	0	0	0
1652100	PREPAY - OTHER	UT	3,391	0	0	0	0	3,391	0	0	0
1652100	PREPAY - OTHER	IDU	239	0	0	0	0	0	239	0	0
1652100	PREPAY - OTHER	WYP	137	0	0	0	137	0	0	0	0
1652100	PREPAY - OTHER	OTHER	0	0	0	0	0	0	0	0	0
1652100	Prepaid Licensing Fees	SO	0	0	0	0	0	0	0	0	0
1652100	Prepayments - Hardware & Software	SO	11,514	249	3,121	909	1,610	4,957	665	3	0
1652100	OTH PREPAY-YAKIMA INDIAN NATION-5 YR ROW	SG	0	0	0	0	0	0	0	0	0
1652100	OTH PREPAY-FAS 106 FUNDING	SO	0	0	0	0	0	0	0	0	0
1652100	OTH PREPAY-OREGON DOE FEE	OR	0	0	0	0	0	0	0	0	0
1652100	PREPAY - OTHER	SE	10	2	2	1	2	4	1	0	0
1652100	PREPAY - OTHER	SE	-111	-2	-28	-8	-19	-47	-7	0	0
1652100	PREPAY - OTHER	SO	-1,610	-35	-436	-127	-225	-693	-93	0	0
1652100	PREPAY - OTHER	SO	1,720	37	466	136	241	741	99	0	0
1652100	PREPAY - OTHER	OR	0	0	0	0	0	0	0	0	0
1652100	PREPAY - OTHER	SE	0	0	0	0	0	0	0	0	0
1652100 Total			48,054	394	7,265	1,521	2,856	11,665	1,353	5	22,994
1653000	PREPAY-INTEREST	SO	0	0	0	0	0	0	0	0	0
1653000 Total			0	0	0	0	0	0	0	0	0
1655000	PREPAY-COAL MIN EX	SE	0	0	0	0	0	0	0	0	0
1655000 Total			0	0	0	0	0	0	0	0	0
2281000	ACC PROV-PROP INS	OR	-2,154	0	-2,154	0	0	0	0	0	0
2281000	ACC PROV-PROP INS	OR	4,153	0	4,153	0	0	0	0	0	0
2281000	ACC PROV-PROP INS	IDU	-475	0	0	0	0	0	-475	0	0
2281000	ACC PROV-PROP INS	UT	-3,204	0	0	0	0	-3,204	0	0	0
2281000	ACC PROV-PROP INS	WYP	-217	0	0	0	-217	0	0	0	0
2281000	ACC PROV-PROP INS	OTHER	-4,153	0	0	0	0	0	0	0	-4,153
2281000 Total			-6,050	0	1,999	0	-217	-3,204	-475	0	-4,153
2281100	PROP INS-THERMAL	SO	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	SO	0	0	0	0	0	0	0	0	0
2281200	ACC PRV-INS-T&D LN	SO	0	0	0	0	0	0	0	0	0
2281200	ACC PRV-INS-T&D LN	SO	0	0	0	0	0	0	0	0	0
2281200	ACC PRV-INS-T&D LN	SO	0	0	0	0	0	0	0	0	0
2281200	ACC PRV-INS-T&D LN	SO	0	0	0	0	0	0	0	0	0
2281200 Total			0	0	0	0	0	0	0	0	0
2281300	AC-PRV-INS-T&D SUB	SO	0	0	0	0	0	0	0	0	0
2281300 Total			0	0	0	0	0	0	0	0	0



Miscellaneous Rate Base

13 Month Average as of December 2017
Allocation Method - Factor 2017 Protocol
(Allocated in Thousands)

Primary Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
2281400	ACC PRV-INS-GEN PL	SO	0	0	0	0	0	0	0	0	0
2281400 Total	Accum Prov For Prop Ins - General Plt	SO	0	0	0	0	0	0	0	0	0
2281800	ACC PRV-INS-HYDRO	SO	0	0	0	0	0	0	0	0	0
2281800 Total	Accum Prov For Property Ins - Hydro Prod	SO	0	0	0	0	0	0	0	0	0
2281900	ACC PRV-INS-VEHICL	SO	0	0	0	0	0	0	0	0	0
2281900 Total	Accum Prov For Prop Ins-Vehicle Accident	SO	0	0	0	0	0	0	0	0	0
2282000	ACCM PRV INJRS&DMG	OR	0	0	0	0	0	0	0	0	0
2282000 Total	Reg Liab - OR Injuries & Damages Reserve	OR	0	0	0	0	0	0	0	0	0
2282100	ACC PRV IN & DAMAG	SO	0	0	0	0	0	0	0	0	0
2282100	ACC PRV IN & DAMAG	SO	-25,695	-556	-6,965	-2,028	-3,594	-11,061	-1,484	-6	0
2282100 Total	ACC. PROV. I & D - EXCL. AUTO	SO	-25,695	-556	-6,965	-2,028	-3,594	-11,061	-1,484	-6	0
2282200	ACC PRV I & D AUTO	SO	0	0	0	0	0	0	0	0	0
2282200 Total	ACC. PROV. I & D - AUTO	SO	0	0	0	0	0	0	0	0	0
2282300	ACC PROV I&D-CONST	SO	0	0	0	0	0	0	0	0	0
2282300 Total	ACC. PROV. I&D - CONST.	SO	0	0	0	0	0	0	0	0	0
2282400	ACCUMI PRV FR I&D-OR	OR	-4,817	0	-4,817	0	0	0	0	0	0
2282400 Total	Reg Liab - OR Injuries & Damages Reserve	OR	-4,817	0	-4,817	0	0	0	0	0	0
2282500	Acc Prov I&D-Insur	SO	29,395	636	7,968	2,320	4,111	12,654	1,698	7	0
2282500 Total	Insurance Reimbursements Receivable I&D	SO	29,395	636	7,968	2,320	4,111	12,654	1,698	7	0
2283000	PEN/BENFT-SICK	SO	0	0	0	0	0	0	0	0	0
2283000	PEN/BENFT-SICK	SO	-1,882	-41	-510	-149	-263	-810	-109	0	0
2283000	PEN/BENFT-SICK	SO	-1,882	-41	-510	-149	-263	-810	-109	0	0
2283000 Total	SUPPL. PENSION BENEFITS (RETIRE ALLOW)	SO	-1,882	-41	-510	-149	-263	-810	-109	0	0
2283400	POST-RETIREMENT BEN	SO	0	0	0	0	0	0	0	0	0
2283400	POST-RETIREMENT BEN	SO	36,508	790	9,896	2,882	5,106	15,716	2,109	9	0
2283400	POST-RETIREMENT BEN	SO	-19,528	-423	-5,294	-1,541	-2,731	-8,407	-1,128	-5	0
2283400	POST-RETIREMENT BEN	SO	19,528	423	5,294	1,541	2,731	8,407	1,128	5	0
2283400	POST-RETIREMENT BEN	SO	-49,387	-1,069	-13,387	-3,898	-6,907	-21,261	-2,853	-12	0
2283400	POST-RETIREMENT BEN	SO	-16,265	-367	-4,599	-1,339	-2,373	-7,303	-980	-4	0
2283400	POST-RETIREMENT BEN	SO	-19,528	-423	-5,294	-1,541	-2,731	-8,407	-1,128	-5	0
2283400	POST-RETIREMENT BEN	SO	0	0	0	0	0	0	0	0	0
2283400 Total	PR Liab - Early Retiree Reinsurance Prog	SO	-49,373	-1,069	-13,383	-3,897	-6,905	-21,255	-2,852	-12	0
2283500	PENSIONS	SO	0	0	0	0	0	0	0	0	0
2283500	PENSIONS	SO	-766	-17	-208	-60	-107	-330	-44	0	0
2283500	PENSIONS	SO	-196,890	-4,262	-53,371	-15,540	-27,537	-84,759	-11,373	-48	0
2283500	PENSIONS	SO	766	17	208	60	107	330	44	0	0
2283500 Total	FAS 158 Pension Liab-Reis to Current	SO	-196,890	-4,262	-53,371	-15,540	-27,537	-84,759	-11,373	-48	0
2284100	AC MIS OP PR-OTHER	SE	0	0	0	0	0	0	0	0	0
2284100	AC MIS OP PR-OTHER	SG	-818	-12	-211	-66	-124	-356	-49	0	0
2284100 Total	CHEHALIS WA EFSEC CO2 MITIGATION OBLIG	SG	-818	-12	-211	-66	-124	-356	-49	0	0



Miscellaneous Rate Base
 13 Month Average as of December 2017
 Allocation Method - Factor 2017 Protocol
 (Allocated in Thousands)

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2284200	ACC PRV DECOM- TRJN	TROJD	0	0	0	0	0	0	0	0	0
2284200	ACC PRV DECOM- TRJN	TROJD	0	0	0	0	0	0	0	0	0
2284200	ACC PRV DECOM- TRJN	TROJD	0	0	0	0	0	0	0	0	0
2284200 Total			0	0	0	0	0	0	0	0	0
2300000	ASSET RETIREMENT OBL	TROJD	-2,042	-31	-523	-163	-315	-885	-124	-1	0
2300000 Total			-2,042	-31	-523	-163	-315	-885	-124	-1	0
2530000	OTHER DEF CREDITS	IDU	-61	0	0	0	0	0	-61	0	0
2530000	OTHER DEF CREDITS	OR	-1,143	0	-1,143	0	0	0	0	0	0
2530000	OTHER DEF CREDITS	CA	-218	-218	0	0	0	0	0	0	0
2530000	OTHER DEF CREDITS	WYU	0	0	0	0	0	0	0	0	0
2530000	OTHER DEF CREDITS	UT	-847	0	0	0	0	-847	0	0	0
2530000	OTHER DEF CREDITS	WA	-348	0	0	-348	0	0	0	0	0
2530000	OTHER DEF CREDITS	WYP	-148	0	0	0	-148	0	0	0	0
2530000	OTHER DEF CREDITS	OTHER	0	0	0	0	0	0	0	0	0
2530000 Total			-2,765	-218	-1,143	-348	-148	-847	-61	0	0
2532500	DEFERRED HEDGE ACCT	SE	0	0	0	0	0	0	0	0	0
2532500	DEFERRED HEDGE ACCT	SE	0	0	0	0	0	0	0	0	0
2532500 Total			0	0	0	0	0	0	0	0	0
2533500	OTH DEF CR-PEN & BEN	SE	-115,119	-1,719	-28,725	-8,791	-19,362	-49,042	-7,444	-37	0
2533500 Total			-115,119	-1,719	-28,725	-8,791	-19,362	-49,042	-7,444	-37	0
2539900	OTH DEF CR - OTHER	SE	-5,006	-75	-1,249	-382	-842	-2,133	-324	-2	0
2539900	OTH DEF CR - OTHER	CA	-18	-18	0	0	0	0	0	0	0
2539900	OTH DEF CR - OTHER	SG	-1	0	0	0	0	0	0	0	0
2539900	OTH DEF CR - OTHER	SO	-3,173	-69	-860	-250	-444	-1,366	-183	-1	0
2539900	OTH DEF CR - OTHER	SO	-2,267	-49	-615	-179	-317	-976	-131	-1	0
2539900	OTH DEF CR - OTHER	SO	0	0	0	0	0	0	0	0	0
2539900	OTH DEF CR - OTHER	SO	-1,197	-26	-324	-94	-167	-515	-69	0	0
2539900	OTH DEF CR - OTHER	SO	-1,046	-23	-284	-83	-146	-450	-60	0	0
2539900	OTH DEF CR - OTHER	SO	-318	-7	-86	-25	-44	-137	-18	0	0
2539900	OTH DEF CR - OTHER	SO	-333	-7	-90	-26	-47	-143	-19	0	0
2539900	OTH DEF CR - OTHER	SO	-29	-1	-8	-2	-4	-12	-2	0	0
2539900	OTH DEF CR - OTHER	SO	-929	-20	-252	-73	-130	-400	-54	0	0
2539900	OTH DEF CR - OTHER	SO	-1,280	-28	-347	-101	-179	-551	-74	0	0
2539900	OTH DEF CR - OTHER	SO	-999	-22	-271	-79	-140	-430	-58	0	0
2539900	OTH DEF CR - OTHER	SO	-782	-17	-212	-62	-109	-337	-45	0	0
2539900	OTH DEF CR - OTHER	SO	-907	-20	-246	-72	-127	-390	-52	0	0
2539900	OTH DEF CR - OTHER	SO	-2,121	-46	-575	-167	-297	-913	-123	-1	0
2539900	OTH DEF CR - OTHER	SO	-16	0	-4	-1	-2	-7	-1	0	0
2539900	OTH DEF CR - OTHER	SO	0	0	0	0	0	0	0	0	0
2539900	OTH DEF CR - OTHER	SO	-661	-14	-179	-52	-92	-284	-38	0	0



Miscellaneous Rate Base

13 Month Average as of December 2017
Allocation Method - Factor 2017 Protocol
(Allocated in Thousands)

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2539900	OTH DEF CR - OTHER	SO	0	0	0	0	0	0	0	0	0
2539900	ENVIR LIAB - DAVE JOHNSTON OIL SPILL	SO	-327	-7	-89	-26	-46	-141	-19	0	0
2539900	ENVIR LIAB - Eugene MGP (50% PCRP)	SO	-1,039	-22	-282	-82	-145	-447	-60	0	0
2539900	ENVIR LIAB - Dave Johnston-Pond 4A & 4B	SO	-198	-4	-54	-16	-28	-85	-11	0	0
2539900	ENVIR LIAB - Everett MGP (2/3 PCRP)	SO	-139	-3	-38	-11	-19	-60	-8	0	0
2539900	ENVIR LIAB - Hunter Fuel Oil Spills	SO	0	0	0	0	0	0	0	0	0
2539900	ENVIR LIAB - Hunter Geneva Rock Bldg	SO	-101	-2	-28	-8	-14	-44	-6	0	0
2539900	ENVIR LIAB - Huntington Ash Landfill	SO	-1,884	-41	-511	-149	-264	-811	-109	0	0
2539900	ENVIR LIAB - Idaho Falls Pole Yard	SO	-150	-3	-41	-12	-21	-65	-9	0	0
2539900	ENVIR LIAB - Jordan Plant Substation	SO	0	0	0	0	0	0	0	0	0
2539900	ENVIR LIAB - Little Mountain Gas Plant	SO	-396	-9	-107	-31	-55	-171	-23	0	0
2539900	ENVIR LIAB - Naughton Plant-FGD Pond 1	SO	-101	-2	-27	-8	-14	-44	-6	0	0
2539900	ENVIR LIAB - Montague Ranch (CA)	SO	-210	-5	-57	-17	-29	-90	-12	0	0
2539900	ENVIR LIAB - Naughton FGD Pond Closure	SO	-152	-3	-41	-12	-21	-65	-9	0	0
2539900	ENVIR LIAB - Naughton Oil Spill	SO	-587	-13	-159	-46	-82	-253	-34	0	0
2539900	ENVIR LIAB - Ogden MGP	SO	-36	-1	-10	-3	-5	-16	-2	0	0
2539900	ENVIR LIAB - Ririe Substation	SO	-42	-1	-11	-3	-6	-18	-2	0	0
2539900	ENVIR LIAB - Olympia MGP	SO	-396	-9	-107	-31	-55	-171	-23	0	0
2539900	ENVIR LIAB - Naughton Plant-FGD Pond 2	SO	0	0	0	0	0	0	0	0	0
2539900	ENVIR LIAB - Pendleton OR Svc Center	SO	-1,741	-38	-472	-137	-243	-749	-101	0	0
2539900	ENVIR LIAB - Hunter Plant-Ash Landfill	SO	-12,035	-261	-3,262	-950	-1,683	-5,181	-695	-3	0
2539900	ENVIR LIAB - Portland Harbor Srce Cntrl	SO	-1,502	-33	-407	-119	-210	-647	-87	0	0
2539900	ENVIR LIAB - Powerdale Hydro Plant	SO	0	0	0	0	0	0	0	0	0
2539900	ENVIR LIAB - Silver Bell/Telluride	SO	0	0	0	0	0	0	0	0	0
2539900	ENVIR LIAB - Sunnyside WA Svc Center	SO	-105	-2	-28	-8	-15	-45	-6	0	0
2539900	ENVIR LIAB - Tacoma A St. (25% PCRP)	SO	-665	-14	-180	-53	-93	-286	-38	0	0
2539900	ENVIR LIAB - Utah Metals East	SO	-60	-1	-16	-5	-8	-26	-3	0	0
2539900	ENVIR LIAB - Wyodak Fuel Oil Spill	SO	-705	-15	-191	-56	-99	-303	-41	0	0
2539900	ENVIR LIAB - Naughton North Ash Pond	SO	-1,035	-22	-281	-82	-145	-446	-60	0	0
2539900	ENVIR LIAB - Naughton South Ash Pond	SE	0	0	0	0	0	0	0	0	0
2539900	DEF REV-DUKE/HERMISTON GAS SALE NOVATION	SG	-311	-5	-80	-25	-47	-135	-19	0	0
2539900	DEFERRED RENT REVENUE AMORT OIL & GAS LE	SE	-4,515	-67	-1,127	-345	-759	-1,924	-292	-1	0
2539900	Accrued Royalties-Reg Rcvry-Noncurrent	SE	0	0	0	0	0	0	0	0	0
2539900	MILL FORK COAL LEASE	SE	5,006	75	1,249	382	842	2,133	324	2	0
2539900	Govt Coal Lease Bonus Payment Liability	SE	0	0	0	0	0	0	0	0	0
2539900	SOFTWARE LICENSE PAYMENTS - MICROSOFT	SO	0	0	0	0	0	0	0	0	0
2539900	SOFTWARE LICENSE PAYMENTS - MICROSOFT	SG	0	0	0	0	0	0	0	0	0
2539900	LAKEVIEW BUYOUT	SG	0	0	0	0	0	0	0	0	0
2539900	HERMISTON BREAKAGE FEE	SG	0	0	0	0	0	0	0	0	0
2539900	FIRTH COGENERATION BUYOUT	SG	0	0	0	0	0	0	0	0	0
2539900	MONSANTO CONTRACT	SE	0	0	0	0	0	0	0	0	0



Miscellaneous Rate Base

13 Month Average as of December 2017
Allocation Method - Factor 2017 Protocol
(Allocated in Thousands)

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2539900	OTH DEF CR - OTHER	SG	0	0	0	0	0	0	0	0	0
2539900	REDDING CONTRACT	SG	0	0	0	0	0	0	0	0	0
2539910	UNIVERSITY OF WYOMING	WYP	0	0	0	0	0	0	0	0	0
2539900	OPTION SALES	SG	0	0	0	0	0	0	0	0	0
2539900	OTH DEF CR - OTHER	SG	-1,008	-15	-260	-81	-152	-438	-60	0	0
2539900	MCI - F.O.G. WIRE LEASE	SG	-430	-7	-111	-35	-65	-187	-26	0	0
2539914	AMERICAN ELECTRIC POWER CRP	SG	0	0	0	0	0	0	0	0	0
2539915	FOOTCREEK CONTRACT	SG	0	0	0	0	0	0	0	0	0
289917	West Valley Contract Term	SG	0	0	0	0	0	0	0	0	0
289924	TRANSMISSION SERVICE DEPOSITS - C&T	OTHER	0	0	0	0	0	0	0	0	0
289925	TRANSM CONST SECURITY DEPOSITS	SG	-2,428	-37	-626	-196	-367	-1,056	-145	-1	0
289955	Accrued Right-of-Way Obligations	WYP	-3,863	0	0	0	-3,863	0	0	0	0
2539900 Total			-52,238	-1,008	-12,955	-3,813	-10,801	-20,816	-2,833	-12	0
2540000	REGULATORY LIAB	OTHER	-11,116	0	0	0	0	0	0	0	-11,116
2540000	REGULATORY LIAB	OTHER	-2,063	0	0	0	0	0	0	0	-2,063
2540000	REGULATORY LIAB	OTHER	-1,210	0	0	0	0	0	0	0	-1,210
2540000	REGULATORY LIAB	OTHER	-19,710	0	0	0	0	0	0	0	-19,710
2540000	REGULATORY LIAB	OTHER	-311	0	0	0	0	0	0	0	-311
2540000	REGULATORY LIAB	OTHER	-4,402	0	0	0	0	0	0	0	-4,402
2540000	REGULATORY LIAB	OTHER	0	0	0	0	0	0	0	0	0
2540000	REGULATORY LIAB	OTHER	0	0	0	0	0	0	0	0	0
2540000	REGULATORY LIAB	OTHER	-204	0	0	0	0	0	0	0	-204
2540000	REGULATORY LIAB	OTHER	-9,558	0	0	0	0	0	0	0	-9,558
2540000	REGULATORY LIAB	OTHER	-7,030	0	0	0	0	0	0	0	-7,030
2540000	REGULATORY LIAB	CA	-86	-86	0	0	0	0	0	0	0
2540000	REGULATORY LIAB	IDU	-128	0	0	0	0	0	-128	0	0
2540000	REGULATORY LIAB	OR	-1,229	0	-1,229	0	0	0	0	0	0
2540000	REGULATORY LIAB	UT	-2,305	0	0	0	0	-2,305	0	0	0
2540000	REGULATORY LIAB	WA	-116	0	0	-116	0	0	0	0	0
2540000	REGULATORY LIAB	WYU	-926	0	0	0	-926	0	0	0	0
2540000	REGULATORY LIAB	FERC	-1	0	0	0	0	0	0	-1	0
2540000	REGULATORY LIAB	SO	-799	-17	-217	-63	-112	-344	-46	0	0
2540000	REGULATORY LIAB	WA	-71	0	0	-71	0	0	0	0	0
2540000	REGULATORY LIAB	OTHER	1	0	0	0	0	0	0	0	1
2540000	REGULATORY LIAB	SO	0	0	0	0	0	0	0	0	0
2540000	REGULATORY LIAB	OTHER	0	0	0	0	0	0	0	0	0
2540000	REGULATORY LIAB	OTHER	0	0	0	0	0	0	0	0	0
2540000	REGULATORY LIAB	OR	0	0	0	0	0	0	0	0	0
2540000	REGULATORY LIAB	UT	0	0	0	0	0	0	0	0	0
2540000	REGULATORY LIAB	WA	0	0	0	0	0	0	0	0	0
2540000	REGULATORY LIAB	IDU	11,116	0	0	0	0	0	0	0	11,116
2540000	REGULATORY LIAB	IDU	0	0	0	0	0	0	0	0	0



Miscellaneous Rate Base
 13 Month Average as of December 2017
 Allocation Method - Factor 2017 Protocol
 (Allocated in Thousands)

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2540000	REGULATORY LIAB	OTHER	46	0	0	0	0	0	0	0	46
2540000	REGULATORY LIAB	RegL - UT RECs in Rates - Recl to Curr	42	0	0	0	0	0	0	0	42
2540000	REGULATORY LIAB	RegL - WA RECs in Rates - Recl to Curr	265	0	0	0	0	0	0	0	265
2540000	REGULATORY LIAB	RegL - WY RECs in Rates - Recl to Curr	-199	0	0	0	0	0	0	0	-199
2540000	REGULATORY LIAB	RegL - OR RECs in Rates - Balance Recl	-394	0	0	0	0	0	0	0	-394
2540000	REGULATORY LIAB	RegL - UT RECs in Rates - Balance Recl	-48	0	0	0	0	0	0	0	-48
2540000	REGULATORY LIAB	RegL - WA RECs in Rates - Balance Recl	-427	0	0	0	0	0	0	0	-427
2540000	REGULATORY LIAB	RegL - WY RECs in Rates - Balance Recl	-33	0	0	0	0	0	0	0	-33
2540000	REGULATORY LIAB	RegL - OR Def Exc NPC - Recl to Curr	3,644	0	0	0	0	0	0	0	3,644
2540000	REGULATORY LIAB	RegL - UT Def Exc NPC - Recl to Curr	2,005	0	0	0	0	0	0	0	2,005
2540000	REGULATORY LIAB	RegL - WA Def Exc NPC - Recl to Curr	10,889	0	0	0	0	0	0	0	10,889
2540000	REGULATORY LIAB	RegL - WY Def Exc NPC - Recl to Curr	3,172	0	0	0	0	0	0	0	3,172
2540000	REGULATORY LIAB	Reg L-WA Decoupling Mechanism-Reclass	-1,424	0	0	0	0	0	0	0	-1,424
2540000	REGULATORY LIAB	RegL - UT Def Exc NPC - Balance Recl	-3,379	0	0	0	0	0	0	0	-3,379
2540000	REGULATORY LIAB	RegL - WA Def Exc NPC - Balance Recl	0	0	0	0	0	0	0	0	0
2540000	REGULATORY LIAB	RegL - WY Def Exc NPC - Balance Recl	-6,687	0	0	0	0	0	0	0	-6,687
2540000	REGULATORY LIAB	Reg Liability - Def NPC Balance Recl	1,196	0	0	0	0	0	0	0	1,196
2540000	REGULATORY LIAB	RegL - CA Solar Feed-in - Balance Recl	8,362	0	0	0	0	0	0	0	8,362
2540000	REGULATORY LIAB	RegL - UT Solar Feed-in - Recl to Curr	-1,177	0	0	0	0	0	0	0	-1,177
2540000	REGULATORY LIAB	Reg Liability - SB 1149 Balance Recl	-17,560	0	0	0	0	0	0	0	-17,560
2540000	REGULATORY LIAB	RegL - CA Solar Feed-in - Balance Recl	-2,139	0	-2,139	0	0	0	0	0	-2,139
2540000	REGULATORY LIAB	REG LIAB - OR INJURIES & DAMAGES RESERVE	3,427	0	3,427	0	0	0	0	0	3,427
2540000	REGULATORY LIAB	Reg Liab - ID Property Insurance Reserve	-132	0	0	0	0	0	-132	0	-132
2540000	REGULATORY LIAB	Reg Liab - UT Property Insurance Reserve	-787	0	0	0	0	-787	0	0	-787
2540000	REGULATORY LIAB	Reg Liab - WY Property Insurance Reserve	0	0	0	0	0	0	0	0	0
2540000	REGULATORY LIAB	Reg Liab - WY Property Insurance Reserve	-32	0	0	0	-32	0	0	0	-32
2540000	REGULATORY LIAB	RegL - Insurance Reserves - Recl	-3,427	0	0	0	0	0	0	0	-3,427
2540000	REGULATORY LIAB	RegL - GRC Givebacks - Recl to Curr	0	0	0	0	0	0	0	0	0
2540000	REGULATORY LIAB	RegL - DSM - CA - Recl to Current	498	0	0	0	0	0	0	0	498
2540000	REGULATORY LIAB	Reg Liab - DSM - CA - Balance Recl	-583	0	0	0	0	0	0	0	-583
2540000	REGULATORY LIAB	RegL - DSM - ID - Recl to Current	498	0	0	0	0	0	0	0	498
2540000	REGULATORY LIAB	Reg Liab - DSM - ID - Balance Recl	-590	0	0	0	0	0	0	0	-590
2540000	REGULATORY LIAB	RegL - DSM - OR - Recl to Current	9	0	0	0	0	0	0	0	9
2540000	REGULATORY LIAB	Reg Liab - DSM - OR - Balance Recl	-10	0	0	0	0	0	0	0	-10
2540000	REGULATORY LIAB	Reg Liab - DSM - UT - Balance Recl	-7,610	0	0	0	0	0	0	0	-7,610
2540000	REGULATORY LIAB	RegL - DSM - WA - Recl to Current	25	0	0	0	0	0	0	0	25
2540000	REGULATORY LIAB	Reg Liab - DSM - WA - Balance Recl	-89	0	0	0	0	0	0	0	-89
2540000	REGULATORY LIAB	RegL - Other - Recl to Curr	7,030	0	0	0	0	0	0	0	7,030



Miscellaneous Rate Base

13 Month Average as of December 2017
 Allocation Method - Factor 2017 Protocol
 (Allocated in Thousands)

Primary Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
2540000 Total			-101,245	-103	-3,605	-8,721	-1,071	-3,436	-307	-2	-84,002
2541050	FAS143 ARO REG LIAB	TROJP	0	0	0	0	0	0	0	0	0
2541050	FAS143 ARO REG LIAB	TROJP	0	0	0	0	0	0	0	0	0
2541050	FAS143 ARO REG LIAB	TROJD	-3,397	-52	-871	-272	-523	-1,472	-206	-1	0
2541050	FAS143 ARO REG LIAB	WA	261	0	0	261	0	0	0	0	0
2541050 Total			-3,136	-52	-871	-11	-523	-1,472	-206	-1	0
Grand Total			-436,749	-7,410	-100,216	-36,733	-58,457	-146,591	-22,087	-96	-65,160

B16. WEATHERIZATION REG. ASSETS



Regulatory Assets

13 Month Average as of December 2017
 Allocation Method - Factor 2017 Protocol
 (Allocated in Thousands)

Primary Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1242000	PAC PWR-INT FREE LN	OTHER	1,221	0	0	0	0	0	0	0	1,221
1242000	PAC PWR-INT FREE LN	UT	0	0	0	0	0	0	0	0	0
1242000	PAC PWR-INT FREE LN	WA	8	0	0	8	0	0	0	0	0
1242000 Total			1,230	0	0	8	0	0	0	0	1,221
1242100	PAC PWR-5 YR LOAN	OTHER	0	0	0	0	0	0	0	0	0
1242100	PAC PWR-5 YR LOAN	CA	0	0	0	0	0	0	0	0	0
1242100	PAC PWR-5 YR LOAN	UT	0	0	0	0	0	0	0	0	0
1242100	PAC PWR-5 YR LOAN	WA	0	0	0	0	0	0	0	0	0
1242100	PAC PWR-5 YR LOAN	WYP	0	0	0	0	0	0	0	0	0
1242100 Total			0	0	0	0	0	0	0	0	0
1242300	IDAHO-INT FREE LOAN	IDU	0	0	0	0	0	0	0	0	0
1242300	IDAHO-INT FREE LOAN	OTHER	0	0	0	0	0	0	0	0	0
1242300	IDAHO-INT FREE LOAN	CA	0	0	0	0	0	0	0	0	0
1242300	IDAHO-INT FREE LOAN	UT	0	0	0	0	0	0	0	0	0
1242300	IDAHO-INT FREE LOAN	WA	0	0	0	0	0	0	0	0	0
1242300	IDAHO-INT FREE LOAN	WYP	0	0	0	0	0	0	0	0	0
1242300	IDAHO-INT FREE LOAN	WYU	0	0	0	0	0	0	0	0	0
1242300 Total			0	0	0	0	0	0	0	0	0
1243000	OR 6-1/2% WEATH LOAN	OTHER	0	0	0	0	0	0	0	0	0
1243000 Total			0	0	0	0	0	0	0	0	0
1243100	CAL-VAR WEATHER LOAN	OR	0	0	0	0	0	0	0	0	0
1243100	CAL-VAR WEATHER LOAN	CA	0	0	0	0	0	0	0	0	0
1243100 Total			0	0	0	0	0	0	0	0	0
1243200	OR-VAR WEATHER LOANS	OR	0	0	0	0	0	0	0	0	0
1243200	OR-VAR WEATHER LOANS	OTHER	0	0	0	0	0	0	0	0	0
1243200	OR-VAR WEATHER LOANS	UT	0	0	0	0	0	0	0	0	0
1243200	OR-VAR WEATHER LOANS	WA	0	0	0	0	0	0	0	0	0
1243200 Total			0	0	0	0	0	0	0	0	0
1243300	WTHR LOAN W/BETC(OR)	OR	0	0	0	0	0	0	0	0	0
1243300	WTHR LOAN W/BETC(OR)	OTHER	0	0	0	0	0	0	0	0	0
1243300	WTHR LOAN W/BETC(OR)	UT	0	0	0	0	0	0	0	0	0
1243300 Total			0	0	0	0	0	0	0	0	0
1243400	OR EXPERIMENTAL LOAN	OTHER	0	0	0	0	0	0	0	0	0
1243400	OR EXPERIMENTAL LOAN	UT	0	0	0	0	0	0	0	0	0
1243400	OR EXPERIMENTAL LOAN	WA	0	0	0	0	0	0	0	0	0
1243400 Total			0	0	0	0	0	0	0	0	0
1243500	WA 12% 12-MONTH LOAN	OTHER	0	0	0	0	0	0	0	0	0
1243500 Total			0	0	0	0	0	0	0	0	0
1244100	ENERGY FINANSWER	IDU	0	0	0	0	0	0	0	0	0
1244100	ENERGY FINANSWER	OTHER	0	0	0	0	0	0	0	0	0
1244100	ENERGY FINANSWER	CA	0	0	0	0	0	0	0	0	0



Regulatory Assets

13 Month Average as of December 2017
 Allocation Method - Factor 2017 Protocol
 (Allocated in Thousands)

Primary Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1244100	ENERGY FINANSWER	SO	0	0	0	0	0	0	0	0	0
1244100	ENERGY FINANSWER	UT	23	0	0	0	0	23	0	0	0
1244100	ENERGY FINANSWER	WA	0	0	0	0	0	0	0	0	0
1244100	ENERGY FINANSWER	WYP	0	0	0	0	0	0	0	0	0
1244100 Total			23	0	0	0	0	23	0	0	0
1244200	PACIFIC ENVIRONMENT	OR	0	0	0	0	0	0	0	0	0
1244200	PACIFIC ENVIRONMENT	OTHER	0	0	0	0	0	0	0	0	0
1244200	PACIFIC ENVIRONMENT	WA	0	0	0	0	0	0	0	0	0
1244200 Total			0	0	0	0	0	0	0	0	0
1244300	INDUSTRIL FINANSWR	OTHER	0	0	0	0	0	0	0	0	0
1244300	INDUSTRIL FINANSWR	CA	0	0	0	0	0	0	0	0	0
1244300	INDUSTRIL FINANSWR	UT	0	0	0	0	0	0	0	0	0
1244300	INDUSTRIL FINANSWR	WA	0	0	0	0	0	0	0	0	0
1244300 Total			0	0	0	0	0	0	0	0	0
1244500	HOME COMFORT	OR	0	0	0	0	0	0	0	0	0
1244500	HOME COMFORT	OTHER	3	0	0	0	0	0	0	0	3
1244500	HOME COMFORT	CA	3	3	0	0	0	0	0	0	0
1244500	HOME COMFORT	SO	-5	0	-1	0	-1	-2	0	0	0
1244500	HOME COMFORT	UT	0	0	0	0	0	0	0	0	0
1244500	HOME COMFORT	WA	-1	0	0	-1	0	0	0	0	0
1244500 Total			0	3	-1	-1	-1	-2	0	0	3
1244900	FINANSWER 12,000	MT	0	0	0	0	0	0	0	0	0
1244900	FINANSWER 12,000	OTHER	-1	0	0	0	0	0	0	0	-1
1244900	FINANSWER 12,000	CA	0	0	0	0	0	0	0	0	0
1244900	FINANSWER 12,000	UT	1	0	0	0	0	1	0	0	0
1244900	FINANSWER 12,000	WA	0	0	0	0	0	0	0	0	0
1244900	FINANSWER 12,000	WYU	0	0	0	0	0	0	0	0	0
1244900 Total			0	0	0	0	0	1	0	0	-1
1245300	IRRIGATION FINANSW	OTHER	-20	0	0	0	0	0	0	0	-20
1245300	IRRIGATION FINANSW	CA	20	20	0	0	0	0	0	0	0
1245300 Total			0	20	0	0	0	0	0	0	-20
1245400	RETROFIT ENGY FINANS	OTHER	4	0	0	0	0	0	0	0	4
1245400	RETROFIT ENGY FINANS	CA	0	0	0	0	0	0	0	0	0
1245400	RETROFIT ENGY FINANS	UT	-4	0	0	0	0	-4	0	0	0
1245400 Total			0	0	0	0	0	-4	0	0	4
1247000	ELI/GAWL LOANS (CSS)	IDU	0	0	0	0	0	0	0	0	0
1247000	ELI/GAWL LOANS (CSS)	OTHER	0	0	0	0	0	0	0	0	0
1247000	ELI/GAWL LOANS (CSS)	CA	0	0	0	0	0	0	0	0	0
1247000	ELI/GAWL LOANS (CSS)	UT	1	0	0	0	0	1	0	0	0
1247000	ELI/GAWL LOANS (CSS)	WA	0	0	0	0	0	0	0	0	0
1247000	ELI/GAWL LOANS (CSS)	WYP	0	0	0	0	0	0	0	0	0



Regulatory Assets

13 Month Average as of December 2017
 Allocation Method - Factor 2017 Protocol
 (Allocated in Thousands)

Primary Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1247000	ELI/GAWL LOANS (GSS)	WYU	0	0	0	0	0	0	0	0	0
1247000 Total			1	0	0	0	0	0	1	0	0
1247100	CSS/ELI SYSTEM	OTHER	0	0	0	0	0	0	0	0	0
1247100 Total			0	0	0	0	0	0	0	0	0
1247500	MAJOR CUST ACCTS	OR	0	0	0	0	0	0	0	0	0
1247500	MAJOR CUST ACCTS	UT	0	0	0	0	0	0	0	0	0
1247500 Total			0	0	0	0	0	0	0	0	0
1249000	RESV UNCOLL ESC&WZ	IDU	0	0	0	0	0	0	0	0	0
1249000	RESV UNCOLL ESC&WZ	OTHER	-249	0	0	0	0	0	0	0	-249
1249000	RESV UNCOLL ESC&WZ	CA	0	0	0	0	0	0	0	0	0
1249000	RESV UNCOLL ESC&WZ	SO	0	0	0	0	0	0	0	0	0
1249000	RESV UNCOLL ESC&WZ	UT	-1	0	0	0	0	-1	0	0	0
1249000	RESV UNCOLL ESC&WZ	WA	-2	0	-2	0	0	0	0	0	0
1249000	RESV UNCOLL ESC&WZ	WYP	0	0	0	0	0	0	0	0	0
1249000	RESV UNCOLL ESC&WZ	WYU	0	0	0	0	0	0	0	0	0
1249000 Total			-252	0	-2	0	0	-1	0	0	-249
1822200	UNRECOVER-TROJAN	TROJP	0	0	0	0	0	0	0	0	0
1822200	UNRECOVER-TROJAN	TROJD	0	0	0	0	0	0	0	0	0
1822200	UNRECOVER-TROJAN	TROJP	0	0	0	0	0	0	0	0	0
1822200	UNRECOVER-TROJAN	TROJP	0	0	0	0	0	0	0	0	0
1822200	UNRECOVER-TROJAN	TROJD	0	0	0	0	0	0	0	0	0
1822200	UNRECOVER-TROJAN	TROJD	0	0	0	0	0	0	0	0	0
1822200	UNRECOVER-TROJAN	TROJP	0	0	0	0	0	0	0	0	0
1822200 Total			0	0	0	0	0	0	0	0	0
1822230	UNRECOVER-TRJ-WA GEN	WA	0	0	0	0	0	0	0	0	0
1822230	UNRECOVER-TRJ-WA GEN	WA	0	0	0	0	0	0	0	0	0
1822230 Total			0	0	0	0	0	0	0	0	0
1822240	UNRECOVER-OR GEN	OR	0	0	0	0	0	0	0	0	0
1822240	UNRECOVER-OR GEN	OR	0	0	0	0	0	0	0	0	0
1822240 Total			0	0	0	0	0	0	0	0	0
1822410	UNRECOV PLANT-NAUGHT	CA	0	0	0	0	0	0	0	0	0
1822410	UNRECOV PLANT-NAUGHT	IDU	0	0	0	0	0	0	0	0	0
1822410	UNRECOV PLANT-NAUGHT	UT	0	0	0	0	0	0	0	0	0
1822410	UNRECOV PLANT-NAUGHT	WYP	0	0	0	0	0	0	0	0	0
1822410 Total			0	0	0	0	0	0	0	0	0
1822600	UNRECOVER-TRAIL MTN	SE	0	0	0	0	0	0	0	0	0
1822600	UNRECOVER-TRAIL MTN	SE	0	0	0	0	0	0	0	0	0
1822600	UNRECOVER-TRAIL MTN	SE	0	0	0	0	0	0	0	0	0
1822600 Total			0	0	0	0	0	0	0	0	0
1822700	UNRECOVER-POWERDALE	SG-P	0	0	0	0	0	0	0	0	0
1822700 Total			0	0	0	0	0	0	0	0	0



Regulatory Assets

13 Month Average as of December 2017
Allocation Method - Factor 2017 Protocol
(Allocated in Thousands)

Primary Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823000	DSR REGULATORY ASSET	IDU	-33	0	0	0	0	0	-33	0	0
1823000	DSR REGULATORY ASSET	OTHER	-741	0	0	0	0	0	0	0	-741
1823000	DSR REGULATORY ASSET	WYP	-3	0	0	0	-3	0	0	0	0
1823000	DSR REGULATORY ASSET	UT	0	0	0	0	0	0	0	0	0
1823000	ENERGY FINANSWER - UT 1996	OTHER	0	0	0	0	0	0	0	0	0
1823000	WYOMING ADVANCE_DALE ESLINGER-CASPER	IDU	-1	0	0	0	0	0	-1	0	0
1823000	DSR REGULATORY ASSET	OTHER	-5	0	0	0	0	0	0	0	-5
1823000	DSR REGULATORY ASSET	WYP	0	0	0	0	0	0	0	0	0
1823000	DSR REGULATORY ASSET	WYP	-783	0	0	0	-3	0	-34	0	-746
1823000 Total											
1823020	IDAI COSTS -NO CALIF	CA	0	0	0	0	0	0	0	0	0
1823020	IDAI COSTS -NO CALIF	CA	0	0	0	0	0	0	0	0	0
1823020 Total											
1823040	OREGON DIRECT ACCESS	OTHER	0	0	0	0	0	0	0	0	0
1823040	SB 1149 IMPLEMENTATION COSTS - PHASE 1 R	OTHER	0	0	0	0	0	0	0	0	0
1823040	SB 1149 IMPLEMENTATION COSTS-SMALL NON-	OTHER	0	0	0	0	0	0	0	0	0
1823040	SB 1149 IMPLEMENTATION COSTS-LARGE NON-R	OTHER	0	0	0	0	0	0	0	0	0
1823040	SCH 292 DEF TRANSITION ADJ REG ASSET	OTHER	0	0	0	0	0	0	0	0	0
1823040	SCH 293 DEF TRANSITION ADJ REG ASSET	OTHER	0	0	0	0	0	0	0	0	0
1823040	SCH 294 DEF TRANSITION ADJ REG ASSET	OTHER	0	0	0	0	0	0	0	0	0
1823040	SCH 292 SMALL NON-RES SB1149 ADJ BAL ACC	OTHER	0	0	0	0	0	0	0	0	0
1823040	SCH 781 DIRECT ACCESS SHOPPING IN	OTHER	0	0	0	0	0	0	0	0	0
1823040	SCH 293 SMALL NON-RES SB1149 ADJ BAL ACC	OTHER	0	0	0	0	0	0	0	0	0
1823040	SCH 294-25 TRANSITION ADJ BAL ACCT	OTHER	0	0	0	0	0	0	0	0	0
1823040	SCH 294-27 TRANSITION ADJ BAL ACCT	OTHER	0	0	0	0	0	0	0	0	0
1823040	IMPLEMENTATION COST II - RESIDENTIAL	OTHER	0	0	0	0	0	0	0	0	0
1823040	IMPLEMENTATION COST II - NONRESIDENTIAL	OTHER	0	0	0	0	0	0	0	0	0
1823040	IMPLEMENTATION COST II - NONRESIDENTIAL	OTHER	0	0	0	0	0	0	0	0	0
1823040	IMPLEMENTATION COST 3 - RESIDENTIAL	OTHER	0	0	0	0	0	0	0	0	0
1823040	IMPLEMENTATION COST 3 - NON RES SMALL	OTHER	0	0	0	0	0	0	0	0	0
1823040	IMPLEMENTATION COST 3 - NON RES LARGE	OTHER	0	0	0	0	0	0	0	0	0
1823040	SB1149 IMPLEMENTATION COSTS 4 - RESIDEN	OTHER	0	0	0	0	0	0	0	0	0
1823040	SB1149 IMPLEMENTATION COSTS 4 - SMALL N	OTHER	0	0	0	0	0	0	0	0	0
1823040	SB1149 IMPLEMENTATION COSTS 4 - LARGE NO	OTHER	0	0	0	0	0	0	0	0	0
1823040	SB1149 Implementation Costs 5 - Resident	OTHER	0	0	0	0	0	0	0	0	0
1823040	SB1149 IMPLEMENTATION COSTS 5 - SMALL	OTHER	0	0	0	0	0	0	0	0	0
1823040	SB1149 Implementation Costs Phase VI - R	OTHER	0	0	0	0	0	0	0	0	0
1823040	SB1149 IMPLEMENTATION COSTS 5 - LARGE N	OTHER	0	0	0	0	0	0	0	0	0
1823040	SB1149 Implementation Costs VI - Small	OTHER	0	0	0	0	0	0	0	0	0
1823040	SB1149 Implementation Costs VI - Large N	OTHER	0	0	0	0	0	0	0	0	0
1823040	IMPLEMENT COST 7 RESIDENTIAL	OTHER	0	0	0	0	0	0	0	0	0
1823040	IMPLEMENT COST 7 NON-RESIDENTIAL	OTHER	0	0	0	0	0	0	0	0	0



Regulatory Assets

13 Month Average as of December 2017
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(Allocated in Thousands)

Primary Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823040	OR D/R ACC	OTHER	0	0	0	0	0	0	0	0	0
1823040	OR D/R ACC	OTHER	0	0	0	0	0	0	0	0	0
1823040 Total			0	0	0	0	0	0	0	0	0
1823106	FAS106 REG AST DEF	WYP	0	0	0	0	0	0	0	0	0
1823106	FAS106 REG AST DEF	WYU	0	0	0	0	0	0	0	0	0
1823106 Total			0	0	0	0	0	0	0	0	0
1823109	FAS109 INC TAX REG	WA	0	0	0	0	0	0	0	0	0
1823109	FAS109 INC TAX REG	SO	0	0	0	0	0	0	0	0	0
1823109 Total			0	0	0	0	0	0	0	0	0
1823150	FAS143 ARO REG ASSET	OTHER	0	0	0	0	0	0	0	0	0
1823150 Total			0	0	0	0	0	0	0	0	0
1823600	P & M ARBITRATION	SE	0	0	0	0	0	0	0	0	0
1823600 Total			0	0	0	0	0	0	0	0	0
1823700	OTH REGA-ENERGY WEST	SE	70,603	1,054	17,617	5,391	11,875	30,077	4,565	23	0
1823700	OTH REGA-ENERGY WEST	SE	1,078	16	269	82	181	459	70	0	0
1823700	OTH REGA-ENERGY WEST	SE	3,960	59	988	302	666	1,687	256	1	0
1823700	OTH REGA-ENERGY WEST	SE	1,614	24	403	123	272	688	104	1	0
1823700	OTH REGA-ENERGY WEST	SE	9,902	148	2,471	756	1,666	4,218	640	3	0
1823700	OTH REGA-ENERGY WEST	OR	-123	0	-123	0	0	0	0	0	0
1823700	OTH REGA-ENERGY WEST	SE	94	1	23	7	16	40	6	0	0
1823700	OTH REGA-ENERGY WEST	SE	-4,440	-66	-1,108	-339	-747	-1,892	-287	-1	0
1823700	OTH REGA-ENERGY WEST	OR	149	0	149	0	0	0	0	0	0
1823700	OTH REGA-ENERGY WEST	SE	-49,619	-741	-12,381	-3,789	-8,346	-21,138	-3,209	-16	0
1823700	OTH REGA-ENERGY WEST	CA	712	712	0	0	0	0	0	0	0
1823700	OTH REGA-ENERGY WEST	UT	171	0	0	0	0	171	0	0	0
1823700	OTH REGA-ENERGY WEST	WA	3,192	0	0	3,192	0	0	0	0	0
1823700	OTH REGA-ENERGY WEST	WYU	1,602	0	0	0	1,602	0	0	0	0
1823700	OTH REGA-ENERGY WEST	SE	3,800	57	948	290	639	1,619	246	1	0
1823700	OTH REGA-ENERGY WEST	SE	4,492	67	1,121	343	756	1,914	290	1	0
1823700	OTH REGA-ENERGY WEST	SE	843	13	210	64	142	359	55	0	0
1823700	OTH REGA-ENERGY WEST	SE	4,515	67	1,127	345	759	1,924	292	1	0
1823700	OTH REGA-ENERGY WEST	SE	1,609	24	401	123	271	685	104	1	0



Regulatory Assets

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Primary Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823700	OTH REGA-ENERGY WEST	SE	2,495	37	622	190	420	1,063	161	0	0
1823700	Reg Asset-Deer Creek-Nonunion Severance	SE	35,239	526	8,793	2,691	5,927	15,012	2,279	11	0
1823700	OTH REGA-ENERGY WEST	SE	-2,090	-31	-522	-160	-352	-890	-135	-1	0
1823700	Contra RA-DCM Closure-To Joint Owners	SE	0	0	0	0	0	0	0	0	0
1823700	OTH REGA-ENERGY WEST	SE	2,201	0	0	0	0	2,201	0	0	0
1823700	Contra RA-DCM Closure-Amortz & Oth Adjz	UT	-4,531	0	0	0	-4,531	0	0	0	0
1823700	OTH REGA-ENERGY WEST	WYU	2,979	44	743	227	501	1,269	193	1	0
1823700	Reg Asset-Deer Creek-Tax Flow-Through	SE	0	0	0	0	0	0	0	0	0
1823700	OTH REGA-ENERGY WEST	CA	-1,348	-1,348	0	0	0	0	0	0	0
1823700	Contra Reg Asset-Deer Creek Aband-CA	UT	-924	0	0	0	-924	0	0	0	0
1823700	OTH REGA-ENERGY WEST	WA	-6,048	0	0	-6,048	0	0	0	0	0
1823700	Contra Reg Asset-Deer Creek Aband-WA	WYU	-376	0	0	0	-376	0	0	0	0
1823700	OTH REGA-ENERGY WEST	CA	-881	-881	0	0	0	0	0	0	0
1823700	Contra Reg Asset-Deer Creek Closure-CA	IDU	-955	0	0	0	0	0	-955	0	0
1823700	CONTRA REG ASSET-DEER CREEK CLOSURE-ID	OR	-4,602	0	-4,602	0	0	0	0	0	0
1823700	OTH REGA-ENERGY WEST	UT	-3,142	0	0	0	0	-3,142	0	0	0
1823700	Contra Reg Asset-Deer Creek Closure-OR	WA	-3,953	0	0	-3,953	0	0	0	0	0
1823700	OTH REGA-ENERGY WEST	WYP	-189	0	0	0	-189	0	0	0	0
1823700	CONTRA REG ASSET-DEER CREEK CLOSURE-WY	SE	0	0	0	0	0	0	0	0	0
1823700	OTH REGA-ENERGY WEST	UT	-931	0	0	0	0	-931	0	0	0
1823700	Contra Reg Asset-Deer Creek Closure-UT	WYU	-107	0	0	0	-107	0	0	0	0
1823700	OTH REGA-ENERGY WEST	IDU	-393	0	0	0	0	0	-393	0	0
1823700	Contra Reg Asset-Deer Creek Closure-WA	SE	0	0	0	0	0	0	0	0	0
1823700	OTH REGA-ENERGY WEST	UT	-2,709	0	0	0	0	-2,709	0	0	0
1823700	Contra Reg Asset-Deer Creek Closure-OR	WYU	-419	0	0	0	-419	0	0	0	0
1823700	OTH REGA-ENERGY WEST	SE	0	0	0	0	0	0	0	0	0
1823700	RA-Deer Creek-ROR Offset-Fossil Rock	WYP	151	0	0	0	151	0	0	0	0
1823700	OTH REGA-ENERGY WEST	WYP	128	0	0	0	128	0	0	0	0
1823700	RA-DC ROR Offset-Fossil Rock-Amortz	SE	115,119	1,719	28,725	8,791	19,362	49,042	7,444	37	0
1823700	OTH REGA-ENERGY WEST	OTHER	-4,299	0	0	0	0	0	0	0	-4,299
1823700	Contra RA-UMWA Pensions W/D-To Joint Owners	OTHER	-1,813	0	0	0	0	0	0	0	-1,813
1823700	OTH REGA-ENERGY WEST	OTHER	-8,130	0	0	0	0	0	0	0	-8,130
1823700	Contra Reg Asset-UMWA Pension Trust-CA	OTHER	0	0	0	0	0	0	0	0	0
1823700	OTH REGA-ENERGY WEST	OTHER	0	0	0	0	0	0	0	0	0
1823700	Contra ARO/Reg Diff - Deer Creek Mine		161,261	1,501	45,874	8,630	29,980	77,821	11,631	65	-14,242
1823870	DEFERRED PENSION	UT	0	0	0	0	0	0	0	0	0
1823870	DEFERRED PENSION	SO	485,458	10,510	131,592	38,316	67,896	208,985	28,041	118	0



Regulatory Assets

13 Month Average as of December 2017
 Allocation Method - Factor 2017 Protocol
 (Allocated in Thousands)

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1823870	DEFERRED PENSION	187104	FAS 87/88 PENSION UT	0	0	0	0	0	0	0	0
1823870	DEFERRED PENSION	187600	Contra Pension Reg Asset MMT & CTG - OR	-1,519	0	-1,519	0	0	0	0	0
1823870	DEFERRED PENSION	187601	Contra Pension Reg Asset MMT & CTG - WY	0	0	0	0	0	0	0	0
1823870	DEFERRED PENSION	187602	Reg Asset - Pension MMT - UT	142	0	0	0	142	0	0	0
1823870	DEFERRED PENSION	187604	Contra Pension Reg Asset MMT & CTG - CA	-137	-137	0	0	0	0	0	0
1823870	DEFERRED PENSION	187605	Contra Pension Reg Asset CTG - WA	0	0	0	0	0	0	0	0
1823870	DEFERRED PENSION	187607	Contra Reg Asset 2016 Pension Plan CTG	-4,102	-89	-1,112	-324	-574	-1,766	-237	-1
1823870	DEFERRED PENSION	187621	Reg Asset FAS - 158	25,344	549	6,870	2,000	3,545	10,911	1,464	6
1823870	DEFERRED PENSION	187622	Reg Asset - Post-Ret MMT - OR	290	0	290	0	0	0	0	0
1823870	DEFERRED PENSION	187623	Reg Asset - Post-Ret MMT - WY	0	0	0	0	0	0	0	0
1823870	DEFERRED PENSION	187624	Reg Asset - Post-Ret MMT - UT	139	0	0	0	139	0	0	0
1823870	DEFERRED PENSION	187627	Reg Asset - Post-Ret MMT - CA	26	26	0	0	0	0	0	0
1823870	DEFERRED PENSION	187629	Reg Asset - Post-Ret - Settlement Loss	-127	-127	0	0	0	0	0	0
1823870	DEFERRED PENSION	187629	Reg Asset - Post-Ret - Settlement Loss	8,323	180	2,256	657	1,164	3,583	481	2
1823870	DEFERRED PENSION	187629	Reg Asset - Post-Ret - Settlement Loss	0	0	0	0	0	0	0	0
1823870	DEFERRED PENSION	187629	Reg Asset - Post-Ret - Settlement Loss	-660	0	-660	0	0	0	0	0
1823870	DEFERRED PENSION	187629	Reg Asset - Post-Ret - Settlement Loss	-542	0	0	0	-542	0	0	0
1823870	DEFERRED PENSION	187640	Reg Asset-PostRet Sttlmt Loss-CC-UT	775	0	0	0	775	0	0	0
1823870	DEFERRED PENSION	187641	Reg Asset-PostRet Sttlmt Loss-CC-WY	56	0	0	0	56	0	0	0
1823870	DEFERRED PENSION	187649	Reg Asset-FAS 158 Post-Ret - Reclass	799	17	217	63	112	344	46	0
1823870 Total				514,264	10,929	138,594	40,053	71,656	223,112	29,795	125
1823910	ENVIR CST UNDR AMORT	102465	UTAH METALS CLEANUP	68	1	18	5	10	29	4	0
1823910	ENVIR CST UNDR AMORT	102570	D-SM RETAIL MINOR SITES	6	0	2	0	1	3	0	0
1823910	ENVIR CST UNDR AMORT	103407	D-SM RETAIL MINOR SITES	0	0	0	0	0	0	0	0
1823910	ENVIR CST UNDR AMORT	103408	D-SM RETAIL MINOR SITES	2,758	60	748	218	386	1,187	159	1
1823910	ENVIR CST UNDR AMORT	103409	D-SM RETAIL MINOR SITES	0	0	0	0	0	0	0	0
1823910	ENVIR CST UNDR AMORT	103410	D-SM RETAIL MINOR SITES	47	1	13	4	7	20	3	0
1823910	ENVIR CST UNDR AMORT	103411	D-SM RETAIL MINOR SITES	152	3	41	12	21	65	9	0
1823910	ENVIR CST UNDR AMORT	103412	D-SM RETAIL MINOR SITES	234	5	64	19	33	101	14	0
1823910	ENVIR CST UNDR AMORT	103413	D-SM RETAIL MINOR SITES	412	9	112	33	58	178	24	0
1823910	ENVIR CST UNDR AMORT	103414	ASTORIA YOUNGS BAY CLEANUP	0	0	0	0	0	0	0	0
1823910	ENVIR CST UNDR AMORT	103415	ASTORIA YOUNGS BAY CLEANUP	0	0	0	0	0	0	0	0
1823910	ENVIR CST UNDR AMORT	103416	ASTORIA YOUNGS BAY CLEANUP	16	0	4	1	2	7	1	0
1823910	ENVIR CST UNDR AMORT	103417	ASTORIA YOUNGS BAY CLEANUP	-31	-1	-8	-2	-4	-13	-2	0
1823910	ENVIR CST UNDR AMORT	103418	ASTORIA YOUNGS BAY CLEANUP	52	1	14	4	7	22	3	0
1823910	ENVIR CST UNDR AMORT	103419	ASTORIA YOUNGS BAY CLEANUP	308	7	83	24	43	132	18	0
1823910	ENVIR CST UNDR AMORT	103420	ASTORIA YOUNGS BAY CLEANUP	358	8	97	28	50	154	21	0
1823910	ENVIR CST UNDR AMORT	103421	SILVER BELL MINE ENVIRONMENTAL REMED	0	0	0	0	0	0	0	0
1823910	ENVIR CST UNDR AMORT	103422	SILVER BELL MINE ENVIRONMENTAL REMED	12	0	3	1	2	5	1	0
1823910	ENVIR CST UNDR AMORT	103423	SILVER BELL MINE ENVIRONMENTAL REMED	39	1	10	3	5	17	2	0
1823910	ENVIR CST UNDR AMORT	103424	SILVER BELL MINE ENVIRONMENTAL REMED	38	1	10	3	5	16	2	0



Regulatory Assets

13 Month Average as of December 2017
 Allocation Method - Factor 2017 Protocol
 (Allocated in Thousands)

Primary Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823910	ENVIR CST UNDR AMORT	SO	65	1	18	5	9	28	4	0	0
1823910	SILVER BELL MINE ENVIRONMENTAL REMED	SO	4,885	106	1,324	386	683	2,103	282	1	0
1823910	ENVIR CST UNDR AMORT	WA	0	0	0	0	0	0	0	0	0
1823910	WASHINGTON NON-DEFERRED COSTS	WA	0	0	0	0	0	0	0	0	0
1823910	ENVIR CST UNDR AMORT	WA	-8	0	0	-8	0	0	0	0	0
1823910	WASHINGTON NON-DEFERRED COSTS	WA	-20	0	0	-20	0	0	0	0	0
1823910	ENVIR CST UNDR AMORT	WA	-41	0	0	-41	0	0	0	0	0
1823910	WASHINGTON NON-DEFERRED COSTS	WA	-80	0	0	-80	0	0	0	0	0
1823910	ENVIR CST UNDR AMORT	WA	-124	0	0	-124	0	0	0	0	0
1823910	WASHINGTON NON-DEFERRED COSTS	SO	0	0	0	0	0	0	0	0	0
1823910	ASTORIA YOUNGS BAY CLEANUP	SO	0	0	0	0	0	0	0	0	0
1823910	ENVIR CST UNDR AMORT	SO	0	0	0	0	0	0	0	0	0
1823910	SILVER BELL MINE ENVIRONMENTAL REMED	WA	0	0	0	0	0	0	0	0	0
1823910	WASHINGTON NON-DEFERRED COSTS	SO	291	6	79	23	41	125	17	0	0
1823910	American Barrel (UT)	SO	579	13	157	46	81	249	33	0	0
1823910	ENVIR CST UNDR AMORT	SO	249	6	72	21	37	114	15	0	0
1823910	Big Fork Hydro Plant (MT)	SO	249	5	68	20	35	107	14	0	0
1823910	ENVIR CST UNDR AMORT	SO	485	11	131	38	68	209	28	0	0
1823910	Bridger FGD Pond 1 Closure	SO	335	7	91	26	47	144	19	0	0
1823910	ENVIR CST UNDR AMORT	SO	40	1	11	3	6	17	2	0	0
1823910	Cedar Stream Plant (UT)	SO	1,046	23	284	83	146	450	60	0	0
1823910	ENVIR CST UNDR AMORT	SO	96	2	26	8	13	41	6	0	0
1823910	Dave Johnston Oil Spill	SO	7	0	2	1	1	3	0	0	0
1823910	Eugene MGP (50% PCRP)	SO	129	3	35	10	18	56	7	0	0
1823910	ENVIR CST UNDR AMORT	SO	206	4	56	16	29	89	12	0	0
1823910	Hunter Fuel Oil Spills	SO	889	19	241	70	124	383	51	0	0
1823910	Huntington Ash Landfill	SO	77	2	21	6	11	33	4	0	0
1823910	Idaho Falls Pole Yard	SO	806	17	218	64	113	347	47	0	0
1823910	Jordan Plant Substation	SO	90	2	24	7	13	39	5	0	0
1823910	Little Mountain Gas Plant	SO	154	3	42	12	22	66	9	0	0
1823910	ENVIR CST UNDR AMORT	SO	2,970	64	805	234	415	1,279	172	1	0
1823910	Montague Ranch (CA)	SO	0	0	0	0	0	0	0	0	0
1823910	Naughton FGD Pond Closure	SO	0	0	0	0	0	0	0	0	0
1823910	ENVIR CST UNDR AMORT	SO	10	0	3	1	1	4	1	0	0
1823910	Ogden MGP	SO	2,136	46	579	169	299	919	123	1	0
1823910	Powerdale Hydro Plant	SO	62	1	17	5	9	27	4	0	0
1823910	ENVIR CST UNDR AMORT	SO	96	2	26	8	13	41	6	0	0
1823910	Tacoma A St. (25% PCRP)	SO	30	1	8	2	4	13	2	0	0
1823910	ENVIR CST UNDR AMORT	SO	7	0	2	1	1	3	0	0	0
1823910	Portland Harbor Service Ctr	SO	4	0	1	0	1	2	0	0	0
1823910	Wyodak Fuel Oil Spill	SO	1	0	0	0	0	0	0	0	0
1823910	ENVIR CST UNDR AMORT	SO	0	0	0	0	0	0	0	0	0
1823910	CLINE FALLS-HYDRO	SO	0	0	0	0	0	0	0	0	0
1823910	Geneva Rock Bldg - Hunter Plant	SO	0	0	0	0	0	0	0	0	0
1823910	ENVIR CST UNDR AMORT	SO	0	0	0	0	0	0	0	0	0
1823910	Alturas Service Center (CA)	SO	0	0	0	0	0	0	0	0	0
1823910	ENVIR CST UNDR AMORT	SO	0	0	0	0	0	0	0	0	0
1823910	Pendleton Service Center (OR)	SO	0	0	0	0	0	0	0	0	0
1823910	ENVIR CST UNDR AMORT	SO	0	0	0	0	0	0	0	0	0
1823910	Sunnyside Service Center (WA)	SO	0	0	0	0	0	0	0	0	0
1823910	ENVIR CST UNDR AMORT	SO	0	0	0	0	0	0	0	0	0
1823910	D-SM Retail Minor Sites - RMP - 2006	SO	0	0	0	0	0	0	0	0	0



Regulatory Assets

13 Month Average as of December 2017
Allocation Method - Factor 2017 Protocol
(Allocated in Thousands)

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1823910	ENVR CST UNDR AMORT	SO	310	7	84	24	43	134	18	0	0
1823910	ENVR CST UNDR AMORT	SO	436	9	118	34	61	188	25	0	0
1823910	ENVR CST UNDR AMORT	SO	789	17	214	62	110	340	46	0	0
1823910	ENVR CST UNDR AMORT	SO	0	0	0	0	0	0	0	0	0
1823910	ENVR CST UNDR AMORT	SO	27	1	7	2	4	12	2	0	0
1823910	ENVR CST UNDR AMORT	SO	111	2	30	9	16	48	6	0	0
1823910	ENVR CST UNDR AMORT	SO	236	5	64	19	33	102	14	0	0
1823910	ENVR CST UNDR AMORT	SO	248	5	67	20	35	107	14	0	0
1823910	ENVR CST UNDR AMORT	WA	-120	0	0	-120	0	0	0	0	0
1823910	ENVR CST UNDR AMORT	WA	-108	0	0	-108	0	0	0	0	0
1823910	ENVR CST UNDR AMORT	WA	-131	0	0	-131	0	0	0	0	0
1823910	ENVR CST UNDR AMORT	WA	-386	0	0	-386	0	0	0	0	0
1823910	ENVR CST UNDR AMORT	WA	-181	0	0	-181	0	0	0	0	0
1823910	ENVR CST UNDR AMORT	WA	-108	0	0	-108	0	0	0	0	0
1823910	ENVR CST UNDR AMORT	WA	-173	0	0	-173	0	0	0	0	0
1823910	ENVR CST UNDR AMORT	WA	-349	0	0	-349	0	0	0	0	0
1823910	ENVR CST UNDR AMORT	SO	1,688	37	458	133	236	727	98	0	0
1823910	ENVR CST UNDR AMORT	SO	94	2	26	7	13	41	5	0	0
1823910	ENVR CST UNDR AMORT	SO	30	1	8	2	4	13	2	0	0
1823910	ENVR CST UNDR AMORT	SO	2,059	45	558	163	288	887	119	0	0
1823910	ENVR CST UNDR AMORT	SO	0	0	0	0	0	0	0	0	0
1823910	ENVR CST UNDR AMORT	SO	7	0	2	1	1	3	0	0	0
1823910	ENVR CST UNDR AMORT	SO	5	0	1	0	1	2	0	0	0
1823910	ENVR CST UNDR AMORT	SO	0	0	0	0	0	0	0	0	0
1823910	ENVR CST UNDR AMORT	SO	-1	0	0	0	0	0	0	0	0
1823910 Total			24,692	574	7,189	265	3,709	11,417	1,532	6	0
1823920	DSR COSTS AMORTIZED	IDU	63	0	0	0	0	0	63	0	0
1823920	DSR COSTS AMORTIZED	OTHER	22,779	0	0	0	0	0	0	0	22,779
1823920	DSR COSTS AMORTIZED	WYP	8	0	0	0	8	0	0	0	0
1823920	DSR COSTS AMORTIZED	CA	0	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	CA	0	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	CA	0	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	CA	0	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	CA	0	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	CA	0	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	UT	0	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	UT	0	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	UT	0	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	UT	0	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	UT	0	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	UT	0	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	UT	0	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	UT	0	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	UT	0	0	0	0	0	0	0	0	0



Regulatory Assets

13 Month Average as of December 2017
 Allocation Method - Factor 2017 Protocol
 (Allocated in Thousands)

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1823920	DSR COSTS AMORTIZED	UT	0	0	0	0	0	0	0	0	0
1823920	101187 COMM BUILDING 92	UT	0	0	0	0	0	0	0	0	0
1823920	101188 COMM BUILDING 93	UT	0	0	0	0	0	0	0	0	0
1823920	101189 COMM BUILDING 94	UT	0	0	0	0	0	0	0	0	0
1823920	101190 COMM BUILDING 96	UT	0	0	0	0	0	0	0	0	0
1823920	101194 LOW INCOME 94	UT	0	0	0	0	0	0	0	0	0
1823920	101195 LOW INCOME 95	UT	0	0	0	0	0	0	0	0	0
1823920	101196 LOW INCOME 96	UT	0	0	0	0	0	0	0	0	0
1823920	101198 RFP CES/WAY 94	UT	0	0	0	0	0	0	0	0	0
1823920	101199 RFP CES/WAY 95	UT	0	0	0	0	0	0	0	0	0
1823920	101200 RFP CES/WAY 96	UT	0	0	0	0	0	0	0	0	0
1823920	101202 MAJOR CUSTOMERS 94	UT	0	0	0	0	0	0	0	0	0
1823920	101203 MAJOR CUSTOMERS 95	UT	0	0	0	0	0	0	0	0	0
1823920	101204 MAJOR CUSTOMERS 96	UT	0	0	0	0	0	0	0	0	0
1823920	101206 COMMERCIAL CODES95	UT	0	0	0	0	0	0	0	0	0
1823920	101207 SCHEDULE 5 94	UT	0	0	0	0	0	0	0	0	0
1823920	101208 SCHEDULE 5 95	UT	0	0	0	0	0	0	0	0	0
1823920	101210 "RFP LOW INCOME, UT 1996"	UT	0	0	0	0	0	0	0	0	0
1823920	101213 ENERGY FINANSWER91	UT	0	0	0	0	0	0	0	0	0
1823920	101214 ENERGY FINANSWER92	UT	0	0	0	0	0	0	0	0	0
1823920	101215 ENERGY FINANSWER93	UT	0	0	0	0	0	0	0	0	0
1823920	101216 ENERGY FINANSWER - UT 1994	UT	0	0	0	0	0	0	0	0	0
1823920	101217 ENERGY FINANSWER - UT 1995	UT	0	0	0	0	0	0	0	0	0
1823920	101221 COMM COMPETITIVE93	UT	0	0	0	0	0	0	0	0	0
1823920	101222 COMM RETROFIT 93	UT	0	0	0	0	0	0	0	0	0
1823920	101223 FINANSWER 12000 92	UT	0	0	0	0	0	0	0	0	0
1823920	101224 FINANSWER 12000 93	UT	0	0	0	0	0	0	0	0	0
1823920	101225 "FINANSWER 12,000 - UTAH 1994"	UT	0	0	0	0	0	0	0	0	0
1823920	101226 WHOLESale PURCH 92	UT	0	0	0	0	0	0	0	0	0
1823920	101228 EF SCHOOLS 95	UT	0	0	0	0	0	0	0	0	0
1823920	101230 REFRIGERATION 94	UT	0	0	0	0	0	0	0	0	0
1823920	101231 REFRIGERATION 95	UT	0	0	0	0	0	0	0	0	0
1823920	101232 REFRIGERATION 96	UT	0	0	0	0	0	0	0	0	0
1823920	101237 SUPER GOOD CENTS95	UT	0	0	0	0	0	0	0	0	0
1823920	101239 HEAT PUMP H PRO 94	UT	0	0	0	0	0	0	0	0	0
1823920	101240 HEAT PUMP H PRO 95	UT	0	0	0	0	0	0	0	0	0
1823920	101241 HEAT PUMP H PRO 96	UT	0	0	0	0	0	0	0	0	0
1823920	101242 DSM OTHER PROGS 94	UT	0	0	0	0	0	0	0	0	0
1823920	101243 DSM OTHER PROGS 95	UT	0	0	0	0	0	0	0	0	0
1823920	101244 DSM OTHER PROGS 96	UT	0	0	0	0	0	0	0	0	0
1823920	101245 ECONS 94	UT	0	0	0	0	0	0	0	0	0
1823920	101246 ECONS 95	UT	0	0	0	0	0	0	0	0	0



Regulatory Assets

13 Month Average as of December 2017
 Allocation Method - Factor 2017 Protocol
 (Allocated in Thousands)

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1823920	DSR COSTS AMORTIZED	101247	ECONS 96	UT	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	101248	RFP EUA ONSITE 94	UT	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	101249	RFP EUA ONSITE 95	UT	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	101250	RFP EUA ONSITE 96	UT	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	101253	MAJOR CUSTOMER 95	WYP	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	101254	MAJOR CUSTOMER 96	WYP	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	101255	MAJOR CUSTOMER ACCOUNTS WYOMING P - 1997	WYP	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	101258	ENERGY FINANSWER95	WYP	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	101259	ENERGY FINANSWER96	WYP	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	101260	"ENERGY FINANCER, WYO-P 1997"	WYP	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	101261	"ENERGY FINANCER, WYO-P 1998"	WYP	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	101262	MAP 96	WYP	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	101264	IND FINANSWER 95	WYP	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	101265	IND FINANSWER 96	WYP	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	101266	INDUSTRIAL FINANSWER - WYOMING P - 1997	WYP	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	101267	INDUSTRIAL FINANSWER - WYOMING P - 1998	WYP	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	101270	COMMERCIAL RETROFIT - WYOMING P 1998	WYP	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	101274	REFRIGERATION 95	WYP	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	101278	SUPER GOOD CENTS WYP 1995	WYP	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	101279	SUPER GOOD CENTS WYP 1996	WYP	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	101280	SUPER GOOD CENTS WYP 1997	WYP	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	101281	SUPER GOOD CENTS WYP 1998	WYP	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	101285	REFRIGERATION 95	WYU	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	101288	ENERGY FINANSWER95	WYU	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	101292	IND FINANSWER 95	WYU	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	101293	IND FINANSWER 96	WYU	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	101294	INDUSTRIAL FINANSWER - WYOMING U 1997	WYU	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	101295	INDUSTRIAL FINANSWER - WYOMING U 1998	WYU	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	101299	SUPER GOOD CENTS95	WYU	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	101902	ENERGY FINANSWER - WY PPL 1999	WYP	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	101903	INDUSTRIAL FINANSWER - WY PPL 1999	WYP	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	101944	COMMERCIAL RETROFIT - WYOMING - PPL 2000	WYP	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	101945	ENERGY FINANSWER-WYOMING - PPL 2000	WYP	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	101946	INDUSTRIAL FINANSWER-WYOMING - PPL 2000	WYP	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	101947	SELF AUDIT - WYOMING - PPL 2000	WYP	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	101948	SPECIAL CONTRACTS-DSM-WY-PPL 2001	WYP	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	101949	SELF AUDIT - WYOMING - UP&L 2000	WYU	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	101998	OREGON - DECOUPLING - 2000	OTHER	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	102030	ENERGY FINANSWER - WASHINGTON	OTHER	5,065	0	0	0	0	0	5,065
1823920	DSR COSTS AMORTIZED	102032	INDUSTRIAL FINANSWER - WASHINGTON	OTHER	26,337	0	0	0	0	0	26,337
1823920	DSR COSTS AMORTIZED	102033	LOW INCOME - WASHINGTON	OTHER	10,718	0	0	0	0	0	10,718



Regulatory Assets

13 Month Average as of December 2017
 Allocation Method - Factor 2017 Protocol
 (Allocated in Thousands)

Primary Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823920	DSR COSTS AMORTIZED	OTHER	14	0	0	0	0	0	0	0	14
1823920	DSR COSTS AMORTIZED	OTHER	788	0	0	0	0	0	0	0	788
1823920	DSR COSTS AMORTIZED	OTHER	13	0	0	0	0	0	0	0	13
1823920	DSR COSTS AMORTIZED	OTHER	624	0	0	0	0	0	0	0	624
1823920	DSR COSTS AMORTIZED	OTHER	88	0	0	0	0	0	0	0	88
1823920	DSR COSTS AMORTIZED	OTHER	11,185	0	0	0	0	0	0	0	11,185
1823920	DSR COSTS AMORTIZED	OTHER	2	0	0	0	0	0	0	0	2
1823920	DSR COSTS AMORTIZED	OTHER	162	0	0	0	0	0	0	0	162
1823920	DSR COSTS AMORTIZED	OTHER	22	0	0	0	0	0	0	0	22
1823920	DSR COSTS AMORTIZED	OTHER	41	0	0	0	0	0	0	0	41
1823920	DSR COSTS AMORTIZED	WYP	0	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	WYP	0	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	WYP	0	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	WYU	0	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	OTHER	1,183	0	0	0	0	0	0	0	1,183
1823920	DSR COSTS AMORTIZED	OTHER	24	0	0	0	0	0	0	0	24
1823920	DSR COSTS AMORTIZED	OTHER	-114,872	0	0	0	0	0	0	0	-114,872
1823920	DSR COSTS AMORTIZED	OTHER	1,280	0	0	0	0	0	0	0	1,280
1823920	DSR COSTS AMORTIZED	OTHER	1,353	0	0	0	0	0	0	0	1,353
1823920	DSR COSTS AMORTIZED	OTHER	4,202	0	0	0	0	0	0	0	4,202
1823920	DSR COSTS AMORTIZED	OTHER	848	0	0	0	0	0	0	0	848
1823920	DSR COSTS AMORTIZED	OTHER	0	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	OTHER	498	0	0	0	0	0	0	0	498
1823920	DSR COSTS AMORTIZED	OTHER	82	0	0	0	0	0	0	0	82
1823920	DSR COSTS AMORTIZED	WYP	0	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	WYP	0	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	WYP	0	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	WYP	0	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	OTHER	527	0	0	0	0	0	0	0	527
1823920	DSR COSTS AMORTIZED	OTHER	18	0	0	0	0	0	0	0	18
1823920	DSR COSTS AMORTIZED	OTHER	71	0	0	0	0	0	0	0	71
1823920	DSR COSTS AMORTIZED	OTHER	115	0	0	0	0	0	0	0	115
1823920	DSR COSTS AMORTIZED	OTHER	28	0	0	0	0	0	0	0	28
1823920	DSR COSTS AMORTIZED	OTHER	3,807	0	0	0	0	0	0	0	3,807
1823920	DSR COSTS AMORTIZED	WYP	0	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	OTHER	24	0	0	0	0	0	0	0	24
1823920	DSR COSTS AMORTIZED	IDU	0	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	OTHER	1,509	0	0	0	0	0	0	0	1,509
1823920	DSR COSTS AMORTIZED	OTHER	3,675	0	0	0	0	0	0	0	3,675
1823920	DSR COSTS AMORTIZED	WYP	0	0	0	0	0	0	0	0	0



Regulatory Assets

13 Month Average as of December 2017
Allocation Method - Factor 2017 Protocol
(Allocated in Thousands)

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1823920	DSR COSTS AMORTIZED	OTHER	460	0	0	0	0	0	0	0	460
1823920	DSR COSTS AMORTIZED	A/C LOAD CONTROL - RESIDENTIAL UT 2003	2,564	0	0	0	0	0	0	0	2,564
1823920	DSR COSTS AMORTIZED	AIR CONDITIONING - UT 2003	1,187	0	0	0	0	0	0	0	1,187
1823920	DSR COSTS AMORTIZED	COMMERCIAL RETROFIT LIGHTING - UT 2003	895	0	0	0	0	0	0	0	895
1823920	DSR COSTS AMORTIZED	COMMERCIAL SMALL RETROFIT - UT 2003	13	0	0	0	0	0	0	0	13
1823920	DSR COSTS AMORTIZED	COMPACT FLOURESCENT LAMP (CFL) - UT 2002	1,542	0	0	0	0	0	0	0	1,542
1823920	DSR COSTS AMORTIZED	ENERGY FINANSWER - UT 2003	1,658	0	0	0	0	0	0	0	1,658
1823920	DSR COSTS AMORTIZED	INDUSTRIAL FINANSWER - UT 2003	191	0	0	0	0	0	0	0	191
1823920	DSR COSTS AMORTIZED	INDUSTRIAL RETROFIT LIGHTING - UT 2003	14	0	0	0	0	0	0	0	14
1823920	DSR COSTS AMORTIZED	INDUSTRIAL SMALL RETROFIT - UTAH - 2003	-27	0	0	0	0	0	0	0	-27
1823920	DSR COSTS AMORTIZED	POWER FORWARD - UT 2003	0	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	COMPACT FLOURESCENT LAMPS - WYP 2003	0	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	ENERGY FINANSWER - WYP 2003	0	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	INDUSTRIAL FINANSWER - WYP 2003	0	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	SELF AUDIT - WYOMING - PPL 2003	0	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	GA REVENUE RECOVERY - BALANCING ACCT	0	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	COMMERCIAL SELF-DIRECT UT 2003	4	0	0	0	0	0	0	0	4
1823920	DSR COSTS AMORTIZED	INDUSTRIAL SELF-DIRECT UT 2003	7	0	0	0	0	0	0	0	7
1823920	DSR COSTS AMORTIZED	LOW INCOME - UTAH - 2004	22	0	0	0	0	0	0	0	22
1823920	DSR COSTS AMORTIZED	REFRIGERATOR RECYCLING PGM - UT 2004	3,581	0	0	0	0	0	0	0	3,581
1823920	DSR COSTS AMORTIZED	AC LOAD CONTROL - RESIDENTIAL UT 2004	2,910	0	0	0	0	0	0	0	2,910
1823920	DSR COSTS AMORTIZED	AIR CONDITIONING - UT 2004	3,026	0	0	0	0	0	0	0	3,026
1823920	DSR COSTS AMORTIZED	COMMERCIAL RETROFIT LIGHTING - UT 2004	1,547	0	0	0	0	0	0	0	1,547
1823920	DSR COSTS AMORTIZED	COMMERCIAL SMALL RETROFIT - UT 2004	285	0	0	0	0	0	0	0	285
1823920	DSR COSTS AMORTIZED	COMPACT FLOURESCENT LAMPS (CFL) UT 2004	-1	0	0	0	0	0	0	0	-1
1823920	DSR COSTS AMORTIZED	ENERGY FINANSWER - UT 2004	1,227	0	0	0	0	0	0	0	1,227
1823920	DSR COSTS AMORTIZED	INDUSTRIAL FINANSWER - UT 2004	2,562	0	0	0	0	0	0	0	2,562
1823920	DSR COSTS AMORTIZED	INDUSTRIAL RETROFIT - UT 2004	230	0	0	0	0	0	0	0	230
1823920	DSR COSTS AMORTIZED	INDUSTRIAL SMALL RETROFIT - UT 2004	51	0	0	0	0	0	0	0	51
1823920	DSR COSTS AMORTIZED	POWER FORWARD - UT 2004	54	0	0	0	0	0	0	0	54
1823920	DSR COSTS AMORTIZED	COMMERCIAL SELF-DIRECT - UT 2004	89	0	0	0	0	0	0	0	89
1823920	DSR COSTS AMORTIZED	INDUSTRIAL SELF-DIRECT - UT 2004	129	0	0	0	0	0	0	0	129
1823920	DSR COSTS AMORTIZED	ENERGY FINANSWER - ID/UT 2004	0	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	REFRIGERATOR RECYCLING PGM - WYP 2004	0	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	ENERGY FINANSWER - WYP 2004	0	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	INDUSTRIAL FINANSWER - WYP 2004	0	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	SELF AUDIT - WYOMING - PPL 2004	0	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	ESIDENTIAL NEW CONSTRUCTION - WASHINGTON	561	0	0	0	0	0	0	0	561
1823920	DSR COSTS AMORTIZED	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	76	0	0	0	0	0	0	0	76
1823920	DSR COSTS AMORTIZED	COMMERCIAL FINANSWER EXPRESS - WASHINGTON	9,257	0	0	0	0	0	0	0	9,257
1823920	DSR COSTS AMORTIZED	INDUSTRIAL FINANSWER EXPRESS - WASHINGTON	3,275	0	0	0	0	0	0	0	3,275
1823920	DSR COSTS AMORTIZED	COMMERCIAL FINANSWER EXPRESS - UTAH - 20	446	0	0	0	0	0	0	0	446



Regulatory Assets

13 Month Average as of December 2017
 Allocation Method - Factor 2017 Protocol
 (Allocated in Thousands)

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1823920	DSR COSTS AMORTIZED	102461	146	0	0	0	0	0	0	0	146
1823920	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	OTHER									
1823920	UTAH REVENUE RECOVERY - SBC OFFSET	OTHER	-587,832	0	0	0	0	0	0	0	-587,832
1823920	RETROFIT COMMISSIONING PROGRAM - UTAH	OTHER	2	0	0	0	0	0	0	0	2
1823920	DSR COSTS AMORTIZED	OTHER	23	0	0	0	0	0	0	0	23
1823920	C&I LIGHTING LOAD CONTROL - UTAH - 2004	OTHER									
1823920	REFRIGERATOR RECYCLING PGM - IDAHO - 200	IDU	0	0	0	0	0	0	0	0	0
1823920	COMMERCIAL FINANSWER EXPRESS - IDAHO - 2	IDU	0	0	0	0	0	0	0	0	0
1823920	INDUSTRIAL FINANSWER EXPRESS - IDAHO - 2	IDU	0	0	0	0	0	0	0	0	0
1823920	IRRIGATION EFFICIENCY PROGRAM - IDAHO -	IDU	0	0	0	0	0	0	0	0	0
1823920	ENERGY FINANSWER - ID/UT 2005	IDU	0	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	IDU	0	0	0	0	0	0	0	0	0
1823920	REFRIGERATOR RECYCLING PGM - IDAHO - 200	IDU	0	0	0	0	0	0	0	0	0
1823920	COMMERCIAL FINANSWER EXPRESS - IDAHO - 2	IDU	0	0	0	0	0	0	0	0	0
1823920	INDUSTRIAL FINANSWER EXPRESS - IDAHO - 2	IDU	0	0	0	0	0	0	0	0	0
1823920	IRRIGATION EFFICIENCY PROGRAM - IDAHO -	IDU	0	0	0	0	0	0	0	0	0
1823920	LOW INCOME - UTAH - 2005	OTHER	48	0	0	0	0	0	0	0	48
1823920	REFRIGERATOR RECYCLING PGM- UTAH - 2005	OTHER	3,306	0	0	0	0	0	0	0	3,306
1823920	A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20	OTHER	3,060	0	0	0	0	0	0	0	3,060
1823920	AIR CONDITIONING - UTAH - 2005	OTHER	2,347	0	0	0	0	0	0	0	2,347
1823920	COMMERCIAL RETROFIT LIGHTING - UTAH - 20	OTHER	65	0	0	0	0	0	0	0	65
1823920	COMMERCIAL SMALL RETROFIT - UTAH - 2005	OTHER	223	0	0	0	0	0	0	0	223
1823920	ENERGY FINANSWER - UTAH - 2005	OTHER	1,476	0	0	0	0	0	0	0	1,476
1823920	INDUSTRIAL FINANSWER - UTAH - 2005	OTHER	3,485	0	0	0	0	0	0	0	3,485
1823920	INDUSTRIAL RETROFIT LIGHTING - UTAH - 20	OTHER	60	0	0	0	0	0	0	0	60
1823920	1823920/102542	OTHER	0	0	0	0	0	0	0	0	0
1823920	POWER FORWARD - UTAH - 2005	OTHER	50	0	0	0	0	0	0	0	50
1823920	COMMERCIAL SELF-DIRECT - UTAH - 2005	OTHER	67	0	0	0	0	0	0	0	67
1823920	INDUSTRIAL SELF-DIRECT - UTAH - 2005	OTHER	103	0	0	0	0	0	0	0	103
1823920	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	944	0	0	0	0	0	0	0	944
1823920	COMMERCIAL FINANSWER EXPRESS - UTAH - 20	OTHER	1,967	0	0	0	0	0	0	0	1,967
1823920	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	OTHER	421	0	0	0	0	0	0	0	421
1823920	RETROFIT COMMISSIONING PROGRAM - UTAH -	OTHER	105	0	0	0	0	0	0	0	105
1823920	C&I LIGHTING LOAD CONTROL - UTAH - 2005	OTHER	36	0	0	0	0	0	0	0	36
1823920	ENERGY FINANSWER - WYOMING PPL - 2005	WYP	0	0	0	0	0	0	0	0	0
1823920	INDUSTRIAL FINANSWER-WYOMING - PPL 2005	WYP	0	0	0	0	0	0	0	0	0
1823920	SELF AUDIT - WYOMING - PPL 2005	WYP	0	0	0	0	0	0	0	0	0
1823920	REFRIGERATOR RECYCLING - PPL WYOMING - 2	WYP	0	0	0	0	0	0	0	0	0
1823920	1823920/102556	OTHER	0	0	0	0	0	0	0	0	0
1823920	APPLIANCE INCENTIVE - WASHWISE - WASHINGTON	OTHER	53	0	0	0	0	0	0	0	53
1823920	IRRIGATION LOAD CONTROL - UTAH - 2005	OTHER	3	0	0	0	0	0	0	0	3
1823920	ENERGY FINANSWER - WYOMING PPL - 2006	WYP	0	0	0	0	0	0	0	0	0
1823920	INDUSTRIAL FINANSWER-WYOMING-PPL 2006	WYP	0	0	0	0	0	0	0	0	0
1823920	LOW INCOME-UTAH-2006	OTHER	119	0	0	0	0	0	0	0	119



Regulatory Assets

13 Month Average as of December 2017
 Allocation Method - Factor 2017 Protocol
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1823920	DSR COSTS AMORTIZED	OTHER	3,752	0	0	0	0	0	0	0	3,752
1823920	REFRIGERATOR RECYCLING PGM-UTAH-2006	OTHER	8,624	0	0	0	0	0	0	0	8,624
1823920	A/C LOAD CONTROL-RESIDENTIAL/UTAH-2006	OTHER	1,499	0	0	0	0	0	0	0	1,499
1823920	AIR CONDITIONING-UTAH-2006	OTHER	2,187	0	0	0	0	0	0	0	2,187
1823920	ENERGY FINANSWER-UTAH-2006	OTHER	2,748	0	0	0	0	0	0	0	2,748
1823920	INDUSTRIAL FINANSWER-WYOMING-UTAH-2006	OTHER	65	0	0	0	0	0	0	0	65
1823920	COMMERCIAL SELF-DIRECT-UTAH-2006	OTHER	122	0	0	0	0	0	0	0	122
1823920	INDUSTRIAL SELF-DIRECT-UTAH-2006	OTHER	1,848	0	0	0	0	0	0	0	1,848
1823920	RESIDENTIAL NEW CONSTRUCTION-UTAH-2006	OTHER	2,469	0	0	0	0	0	0	0	2,469
1823920	COMMERCIAL FINANSWER EXPRESS-UTAH-2006	OTHER	536	0	0	0	0	0	0	0	536
1823920	INDUSTRIAL FINANSWER-UTAH-2006	OTHER	211	0	0	0	0	0	0	0	211
1823920	RETROFIT COMMISSIONING PROGRAM -UTAH-2006	OTHER	8	0	0	0	0	0	0	0	8
1823920	C&I LIGHTING LOAD CONTROL -UTAH-2006	OTHER	241	0	0	0	0	0	0	0	241
1823920	CALIFORNIA DSM EXPENSE-2006	OTHER	15,240	0	0	0	0	0	0	0	15,240
1823920	HOME ENERGY EFF INCENTIVE PROG-UTAH-2006	OTHER	0	0	0	0	0	0	0	0	0
1823920	HOME ENERGY EFF INCENTIVE PROG-WA-2006	OTHER	0	0	0	0	0	0	0	0	0
1823920	HOME ENERGY EFF INCENTIVE PROG-PPL WYOMI	WYP	-44,183	0	0	0	0	0	0	0	-44,183
1823920	DSR COSTS BEING AMORTIZED	WYP	0	0	0	0	0	0	0	0	0
1823920	DSR COSTS BEING AMORTIZED	WYP	0	0	0	0	0	0	0	0	0
1823920	DSR COSTS BEING AMORTIZED	WYP	0	0	0	0	0	0	0	0	0
1823920	DSR COSTS BEING AMORTIZED	WYP	0	0	0	0	0	0	0	0	0
1823920	DSR COSTS BEING AMORTIZED	WYP	0	0	0	0	0	0	0	0	0
1823920	DSR COSTS BEING AMORTIZED	WYP	0	0	0	0	0	0	0	0	0
1823920	DSR COSTS BEING AMORTIZED	WYP	0	0	0	0	0	0	0	0	0
1823920	ENERGY FINANSWER - WYOMING PPL - 2007	OTHER	0	0	0	0	0	0	0	0	0
1823920	MAJOR CUSTOMER 99	WYP	0	0	0	0	0	0	0	0	0
1823920	HOME ENERGY EFF INCENTIVE PRO - PPL WYOM	WYP	0	0	0	0	0	0	0	0	0
1823920	LOW-INCOME WEATHERIZATION - WYOMING PPL-	WYP	0	0	0	0	0	0	0	0	0
1823920	COMMERCIAL FINANSWER EXPRESS - WY - 2007	WYP	0	0	0	0	0	0	0	0	0
1823920	INDUSTRIAL FINANSWER EXPRESS - WY - 2007	WYP	0	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	WYP	0	0	0	0	0	0	0	0	0
1823920	SELF DIRECT - COMMERCIAL - WY - 2007	WYP	0	0	0	0	0	0	0	0	0
1823920	A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20	WYP	0	0	0	0	0	0	0	0	0
1823920	INDUSTRIAL FINANSWER - WY - 2007	WYP	0	0	0	0	0	0	0	0	0
1823920	AIR CONDITIONING - WY - 2007	OTHER	5,982	0	0	0	0	0	0	0	5,982
1823920	ENERGY FINANSWER - UTAH - 2007	OTHER	883	0	0	0	0	0	0	0	883
1823920	INDUSTRIAL FINANSWER - UTAH - 2007	OTHER	1,952	0	0	0	0	0	0	0	1,952
1823920	POWER FORWARD - WY - 2007	OTHER	3,369	0	0	0	0	0	0	0	3,369
1823920	POWER FORWARD - WY - 2007	OTHER	117	0	0	0	0	0	0	0	117
1823920	REFRIGERATOR RECYCLING PGM-UTAH - 2007	OTHER	50	0	0	0	0	0	0	0	50
1823920	COMMERCIAL SELF-DIRECT - WY - 2007	OTHER	3,399	0	0	0	0	0	0	0	3,399
1823920	INDUSTRIAL SELF-DIRECT - UTAH - 2007	OTHER	61	0	0	0	0	0	0	0	61
1823920	RESIDENTIAL NEW CONSTRUCTION - WY - 2007	OTHER	108	0	0	0	0	0	0	0	108
1823920	INDUSTRIAL NEW CONSTRUCTION - UTAH - 20	OTHER	1,936	0	0	0	0	0	0	0	1,936



Regulatory Assets

13 Month Average as of December 2017
 Allocation Method - Factor 2017 Protocol
 (Allocated in Thousands)

Primary Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823920	DSR COSTS AMORTIZED	OTHER	3,277	0	0	0	0	0	0	0	3,277
1823920	COMMERCIAL FINANSWER EXPRESS - UTAH - 20	OTHER	0	0	0	0	0	0	0	0	0
1823920	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	OTHER	968	0	0	0	0	0	0	0	968
1823920	DSR COSTS AMORTIZED	OTHER	187	0	0	0	0	0	0	0	187
1823920	RETRFIT COMMISSIONING PROGRAM - UTAH -	OTHER	277	0	0	0	0	0	0	0	277
1823920	IRRIGATION LOAD CONTROL - UTAH - 2007	OTHER	3,034	0	0	0	0	0	0	0	3,034
1823920	HOME ENERGY EFF INCENTIVE PROG - UT 2007	OTHER	0	0	0	0	0	0	0	0	0
1823920	CALIFORNIA DSM EXPENSE - 2008	CA	0	0	0	0	0	0	0	0	0
1823920	ENERGY FINANSWER - WYOMING PPL - 2008	WYP	0	0	0	0	0	0	0	0	0
1823920	INDUSTRIAL FINANSWER - WYOMING PPL - 200	WYP	0	0	0	0	0	0	0	0	0
1823920	REFRIGERATOR RECYCLING - WYOMING 2008	WYP	0	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	WYP	0	0	0	0	0	0	0	0	0
1823920	HOME ENERGY EFF INCENTIVE PROGRAM - WYOM	WYP	0	0	0	0	0	0	0	0	0
1823920	LOW INCOME WEATHERIZATION - WYOMING 2008	WYP	0	0	0	0	0	0	0	0	0
1823920	COMMERCIAL FINANSWER EXPRESS - WYOMING 2	WYP	0	0	0	0	0	0	0	0	0
1823920	INDUSTRIAL FINANSWER EXPRESS - WY - 2008	WYP	0	0	0	0	0	0	0	0	0
1823920	SELF DIRECT COMMERCIAL - WYOMING 2008	WYP	0	0	0	0	0	0	0	0	0
1823920	SELF DIRECT INDUSTRIAL - WYOMING 2008	WYP	0	0	0	0	0	0	0	0	0
1823920	AC LOAD CONTROL - RESIDENTIAL - UTAH 200	OTHER	7,175	0	0	0	0	0	0	0	7,175
1823920	AIR CONDITIONING - UTAH 2008	OTHER	526	0	0	0	0	0	0	0	526
1823920	ENERGY FINANSWER - UTAH - 2008	OTHER	3,466	0	0	0	0	0	0	0	3,466
1823920	INDUSTRIAL FINANSWER - UTAH - 2008	OTHER	4,289	0	0	0	0	0	0	0	4,289
1823920	LOW INCOME - UTAH 2008	OTHER	127	0	0	0	0	0	0	0	127
1823920	POWER FORWARD - UTAH - 2008	OTHER	50	0	0	0	0	0	0	0	50
1823920	REFRIGERATOR RECYCLING - UTAH - 2008	OTHER	2,570	0	0	0	0	0	0	0	2,570
1823920	COMMERCIAL SELF DIRECT - UTAH - 2008	OTHER	83	0	0	0	0	0	0	0	83
1823920	INDUSTRIAL SELF DIRECT - UTAH - 2008	OTHER	126	0	0	0	0	0	0	0	126
1823920	RESIDENTIAL NEW CONSTRUCTION - UTAH 2008	OTHER	1,664	0	0	0	0	0	0	0	1,664
1823920	COMMERCIAL FINANSWER EXPRESS - UTAH 2008	OTHER	3,791	0	0	0	0	0	0	0	3,791
1823920	INDUSTRIAL FINANSWER EXPRESS - UTAH 2008	OTHER	1,133	0	0	0	0	0	0	0	1,133
1823920	RETRFIT COMMISSIONING PROGRAM - UTAH -	OTHER	1,053	0	0	0	0	0	0	0	1,053
1823920	C&I LIGHTING LOAD CONTROL - UTAH - 2008	OTHER	4	0	0	0	0	0	0	0	4
1823920	IRRIGATION LOAD CONTROL - UTAH	OTHER	762	0	0	0	0	0	0	0	762
1823920	HOME ENERGY EFF INCENTIVE PROGRAM - UTAH	OTHER	7,817	0	0	0	0	0	0	0	7,817
1823920	CALIFORNIA DSM EXPENSE - 2009	OTHER	0	0	0	0	0	0	0	0	0
1823920	A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20	OTHER	9,817	0	0	0	0	0	0	0	9,817
1823920	AIR CONDITIONING - UTAH - 2009	OTHER	500	0	0	0	0	0	0	0	500
1823920	ENERGY FINANSWER - UTAH - 2009	OTHER	2,532	0	0	0	0	0	0	0	2,532
1823920	INDUSTRIAL FINANSWER - UTAH - 2009	OTHER	5,215	0	0	0	0	0	0	0	5,215
1823920	LOW INCOME - UTAH - 2009	OTHER	162	0	0	0	0	0	0	0	162
1823920	POWER FORWARD - UTAH - 2009	OTHER	50	0	0	0	0	0	0	0	50
1823920	REFRIGERATOR RECYCLING PGM- UTAH - 2009	OTHER	2,339	0	0	0	0	0	0	0	2,339
1823920	COMMERCIAL SELF-DIRECT - UTAH - 2009	OTHER	53	0	0	0	0	0	0	0	53
1823920	INDUSTRIAL SELF-DIRECT - UTAH - 2009	OTHER	72	0	0	0	0	0	0	0	72



Regulatory Assets

13 Month Average as of December 2017
 Allocation Method - Factor 2017 Protocol
 (Allocated in Thousands)

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1823920	DSR COSTS AMORTIZED	OTHER	1,446	0	0	0	0	0	0	0	1,446
1823920	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	3,258	0	0	0	0	0	0	0	3,258
1823920	COMMERCIAL FINANSWER EXPRESS - UTAH - 20	OTHER	776	0	0	0	0	0	0	0	776
1823920	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	OTHER	947	0	0	0	0	0	0	0	947
1823920	RETRFIT COMMISSIONING PROGRAM - UTAH -	OTHER	2,732	0	0	0	0	0	0	0	2,732
1823920	IRRIGATION LOAD CONTROL - UTAH - 2009	OTHER	25,439	0	0	0	0	0	0	0	25,439
1823920	HOME ENERGY EFF INCENTIVE PROG - UT 2009	OTHER	21	0	0	0	0	0	0	0	21
1823920	ENERGY FINANSWER - WYOMING PPL - 2009	OTHER	96	0	0	0	0	0	0	0	96
1823920	INDUSTRIAL FINANSWER-WYOMING - PPL 2009	OTHER	140	0	0	0	0	0	0	0	140
1823920	REFRIGERATOR RECYCLING - PPL WYOMING - 2	OTHER	439	0	0	0	0	0	0	0	439
1823920	HOME ENERGY EFF INCENTIVE PRO - PPL WYOM	OTHER	86	0	0	0	0	0	0	0	86
1823920	LOW-INCOME WEATHERIZATION - WYOMING PPL	OTHER	139	0	0	0	0	0	0	0	139
1823920	COMMERCIAL FINANSWER EXPRESS - WY - 2009	OTHER	59	0	0	0	0	0	0	0	59
1823920	INDUSTRIAL FINANSWER EXPRESS - WY - 2009	OTHER	5	0	0	0	0	0	0	0	5
1823920	SELF DIRECT - COMMERCIAL - WY - 2009	OTHER	12	0	0	0	0	0	0	0	12
1823920	SELF DIRECT - INDUSTRIAL - WY - 2009	OTHER	2	0	0	0	0	0	0	0	2
1823920	MAIN CHECK DISB-WIRES/ACH IN CLEAR ACCT	OTHER	2	0	0	0	0	0	0	0	2
1823920	WYOMING REV RECOVERY - SBC OFFSET CAT 1	OTHER	236	0	0	0	0	0	0	0	236
1823920	WYOMING REV RECOVERY - SBC OFFSET CAT 2	OTHER	34	0	0	0	0	0	0	0	34
1823920	WYOMING REV RECOVERY - SBC OFFSET CAT 3	OTHER	40	0	0	0	0	0	0	0	40
1823920	COMMERCIAL FINANSWER EXPRESS Cat 2 - WY -	OTHER	34	0	0	0	0	0	0	0	34
1823920	INDUSTRIAL FINANSWER EXPRESS Cat 2 - WY -	OTHER	-10,759	0	0	0	0	0	0	0	-10,759
1823920	ENERGY FINANSWER Cat 2 - WY 2009	OTHER	-10,609	0	0	0	0	0	0	0	-10,609
1823920	INDUSTRIAL FINANSWER Cat 2 - WY 2009	OTHER	-10,192	0	0	0	0	0	0	0	-10,192
1823920	WYOMING REV RECOVERY - SBC OFFSET CAT 1	OTHER	571	0	0	0	0	0	0	0	571
1823920	WYOMING REV RECOVERY - SBC OFFSET CAT 2	OTHER	0	0	0	0	0	0	0	0	0
1823920	WYOMING REV RECOVERY - SBC OFFSET CAT 3	OTHER	4,836	0	0	0	0	0	0	0	4,836
1823920	OUTREACH and COMMUNICATIONS - UT 2009	OTHER	1,490	0	0	0	0	0	0	0	1,490
1823920	CALIFORNIA DSM EXPENSE - 2010	OTHER	3,246	0	0	0	0	0	0	0	3,246
1823920	A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20	OTHER	4,524	0	0	0	0	0	0	0	4,524
1823920	AIR CONDITIONING - UTAH - 2010	OTHER	258	0	0	0	0	0	0	0	258
1823920	ENERGY FINANSWER - UTAH - 2010	OTHER	50	0	0	0	0	0	0	0	50
1823920	INDUSTRIAL FINANSWER - UTAH - 2010	OTHER	2,370	0	0	0	0	0	0	0	2,370
1823920	POWER FORWARD - UTAH # 2010	OTHER	187	0	0	0	0	0	0	0	187
1823920	REFRIGERATOR RECYCLING PGM- UTAH - 2010	OTHER	330	0	0	0	0	0	0	0	330
1823920	COMMERCIAL SELF-DIRECT - UTAH - 2010	OTHER	2,605	0	0	0	0	0	0	0	2,605
1823920	INDUSTRIAL SELF-DIRECT - UTAH - 2010	OTHER	4,107	0	0	0	0	0	0	0	4,107
1823920	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	1,019	0	0	0	0	0	0	0	1,019
1823920	COMMERCIAL FINANSWER EXPRESS - UTAH - 20	OTHER	986	0	0	0	0	0	0	0	986
1823920	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	OTHER	2,513	0	0	0	0	0	0	0	2,513
1823920	RETRFIT COMMISSIONING PROGRAM - UTAH -	OTHER	16,876	0	0	0	0	0	0	0	16,876
1823920	IRRIGATION LOAD CONTROL - UTAH - 2010	OTHER									
1823920	HOME ENERGY EFF INCENTIVE PROG - UT 2010	OTHER									



Regulatory Assets

13 Month Average as of December 2017
 Allocation Method - Factor 2017 Protocol
 (Allocated in Thousands)

Primary Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823920	DSR COSTS AMORTIZED	OTHER	1,485	0	0	0	0	0	0	0	1,485
1823920	OUTREACH and COMMUNICATIONS - UT 2010	OTHER	0	0	0	0	0	0	0	0	0
1823920	ENERGY FINANSWER-WY-2010 CAT3	OTHER	11	0	0	0	0	0	0	0	11
1823920	INDUSTRIAL FINANSWER-WY-2010 CAT3	OTHER	669	0	0	0	0	0	0	0	669
1823920	REFRIGERATOR RECYCLING-WY-2010 CAT1	OTHER	176	0	0	0	0	0	0	0	176
1823920	HOME ENERGY EFF INCENT PROG Y-2010 CAT1	OTHER	740	0	0	0	0	0	0	0	740
1823920	LOW-INCOME WEATHERZTN - WY 2010 CAT1	OTHER	49	0	0	0	0	0	0	0	49
1823920	COMMERCIAL FINANSWER EXP WY-2010 CAT3	OTHER	65	0	0	0	0	0	0	0	65
1823920	INDUSTRIAL FINANSWER EXP WY-2010 CAT3	OTHER	127	0	0	0	0	0	0	0	127
1823920	SELF DIRECT - COMMERCIAL -WY-2010 CAT3	OTHER	3	0	0	0	0	0	0	0	3
1823920	SELF DIRECT -INDUSTRIAL -WY-2010 CAT3	OTHER	12	0	0	0	0	0	0	0	12
1823920	COMMERCIAL FINANSWER EXP -WY-2010 CAT2	OTHER	587	0	0	0	0	0	0	0	587
1823920	INDUSTRIAL FINAN EXPRESS WY-2010 CAT2	OTHER	55	0	0	0	0	0	0	0	55
1823920	ENERGY FINANSWER -WY 2010 CAT2	OTHER	186	0	0	0	0	0	0	0	186
1823920	INDUSTRIAL FINANSWER -WY 2010 CAT2	OTHER	125	0	0	0	0	0	0	0	125
1823920	Check Disb-Wires/ACH In Clearing - BT	OTHER	1	0	0	0	0	0	0	0	1
1823920	Check Disb-Wires/ACH Out Clearing - BT	OTHER	3	0	0	0	0	0	0	0	3
1823920	Company Initiatives DEI Study- Washington	OTHER	724	0	0	0	0	0	0	0	724
1823920	Commercial Direct Install - Utah - 2011	OTHER	3	0	0	0	0	0	0	0	3
1823920	Commercial Curtailment - Utah - 2011	OTHER	30	0	0	0	0	0	0	0	30
1823920	Commercial Direct Install - Washington	OTHER	0	0	0	0	0	0	0	0	0
1823920	Commercial Curtailment - Washington	OTHER	0	0	0	0	0	0	0	0	0
1823920	Commercial Direct Install- WY-2011 CAT2	OTHER	0	0	0	0	0	0	0	0	0
1823920	CALIFORNIA DSM EXPENSE - 2011	OTHER	0	0	0	0	0	0	0	0	0
1823920	Commercial Curtailment - Oregon	OTHER	27	0	0	0	0	0	0	0	27
1823920	A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20	OTHER	6,498	0	0	0	0	0	0	0	6,498
1823920	AIR CONDITIONING - UTAH - 2011	OTHER	1,305	0	0	0	0	0	0	0	1,305
1823920	ENERGY FINANSWER - UTAH - 2011	OTHER	3,647	0	0	0	0	0	0	0	3,647
1823920	INDUSTRIAL FINANSWER - UTAH - 2011	OTHER	5,016	0	0	0	0	0	0	0	5,016
1823920	LOW INCOME - UTAH - 2011	OTHER	255	0	0	0	0	0	0	0	255
1823920	Power Forward - Utah - 2011	OTHER	0	0	0	0	0	0	0	0	0
1823920	REFRIGERATOR RECYCLING PGM- UTAH - 2011	OTHER	1,880	0	0	0	0	0	0	0	1,880
1823920	COMMERCIAL SELF-DIRECT - UTAH - 2011	OTHER	126	0	0	0	0	0	0	0	126
1823920	INDUSTRIAL SELF-DIRECT - UTAH - 2011	OTHER	240	0	0	0	0	0	0	0	240
1823920	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	3,071	0	0	0	0	0	0	0	3,071
1823920	COMMERCIAL FINANSWER EXPRESS - UTAH - 20	OTHER	4,607	0	0	0	0	0	0	0	4,607
1823920	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	OTHER	1,233	0	0	0	0	0	0	0	1,233
1823920	RETROFIT COMMISSIONING PROGRAM - UTAH -	OTHER	411	0	0	0	0	0	0	0	411
1823920	IRRIGATION LOAD CONTROL - UTAH - 2011	OTHER	2,513	0	0	0	0	0	0	0	2,513
1823920	HOME ENERGY EFF INCENTIVE PROG - UT 2011	OTHER	11,360	0	0	0	0	0	0	0	11,360
1823920	OUTREACH and COMMUNICATIONS - UT 2011	OTHER	1,437	0	0	0	0	0	0	0	1,437
1823920	ENERGY FINANSWER-WY-2011 CAT3	OTHER	30	0	0	0	0	0	0	0	30



Regulatory Assets

13 Month Average as of December 2017
 Allocation Method - Factor 2017 Protocol
 (Allocated in Thousands)

Primary Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823920	DSR COSTS AMORTIZED	OTHER	433	0	0	0	0	0	0	0	433
1823920	INDUSTRIAL FINANSWER-WY-2011 CAT3	OTHER	183	0	0	0	0	0	0	0	183
1823920	REFRIGERATOR RECYCLING-WY-2011 CAT1	OTHER	1,070	0	0	0	0	0	0	0	1,070
1823920	HOME ENERGY EFF INCENT PROG Y-2011 CAT1	OTHER	42	0	0	0	0	0	0	0	42
1823920	Low-Income Weatherztn - Wy 2011 CAT1	OTHER	102	0	0	0	0	0	0	0	102
1823920	COMMERCIAL FINANSWER EXP WY-2011 CAT3	OTHER	168	0	0	0	0	0	0	0	168
1823920	INDUSTRIAL FINANSWER EXP WY-2011 CAT3	OTHER	6	0	0	0	0	0	0	0	6
1823920	Self Direct - Commercial -Wy-2011 CAT3	OTHER	268	0	0	0	0	0	0	0	268
1823920	Self Direct -Industrial -Wy-2011 CAT3	OTHER	894	0	0	0	0	0	0	0	894
1823920	COMMERCIAL FINANSWER EXP- WY-2011 CAT2	OTHER	55	0	0	0	0	0	0	0	55
1823920	INDUSTRIAL FINAN EXPRESS WY-2011 CAT2	OTHER	98	0	0	0	0	0	0	0	98
1823920	ENERGY FINANSWER -WY 2011 CAT2	OTHER	11	0	0	0	0	0	0	0	11
1823920	INDUSTRIAL FINANSWER -WY 2011 CAT2	OTHER	1,308	0	0	0	0	0	0	0	1,308
1823920	Self Direct - Commercial Wy-2011 CAT2	OTHER	388	0	0	0	0	0	0	0	388
1823920	Self Direct- Industrial Wy-2011 CAT2	OTHER	266	0	0	0	0	0	0	0	266
1823920	OUTREACH & COMM- WATTSMART - EVALUATION	OTHER	3,296	0	0	0	0	0	0	0	3,296
1823920	COMPANY INITIATIVES -PRODUCTION EFFICIEN	OTHER	7	0	0	0	0	0	0	0	7
1823920	Portfollio - Wy-2011 Cat4	OTHER	1	0	0	0	0	0	0	0	1
1823920	Portfollio - Washington	OTHER	75	0	0	0	0	0	0	0	75
1823920	Energy Storage Demonstration Project -UT	OTHER	74	0	0	0	0	0	0	0	74
1823920	Outreach And Communication-WY-2011	OTHER	110	0	0	0	0	0	0	0	110
1823920	AGRICULTURAL FINANSWER EXPRESS - UTAH - 2	OTHER	1,292	0	0	0	0	0	0	0	1,292
1823920	AGRICULTURAL FINANSWER EXPRESS - WASHING	OTHER	0	0	0	0	0	0	0	0	0
1823920	PORTFOLIO -WY-2011 CAT2	OTHER	0	0	0	0	0	0	0	0	0
1823920	PORTFOLIO -WY-2011 CAT3	OTHER	0	0	0	0	0	0	0	0	0
1823920	Home Energy Reporting -OPower -WA 2011	OTHER	5,794	0	0	0	0	0	0	0	5,794
1823920	Industrial Curtailment -WA 2011	OTHER	1,470	0	0	0	0	0	0	0	1,470
1823920	CALIFORNIA DSM EXPENSE - 2012	OTHER	6,899	0	0	0	0	0	0	0	6,899
1823920	A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20	OTHER	2,935	0	0	0	0	0	0	0	2,935
1823920	AIR CONDITIONING - UTAH - 2012	OTHER	177	0	0	0	0	0	0	0	177
1823920	ENERGY FINANSWER - UTAH - 2012	OTHER	1,474	0	0	0	0	0	0	0	1,474
1823920	INDUSTRIAL FINANSWER - UTAH - 2012	OTHER	172	0	0	0	0	0	0	0	172
1823920	REFRIGERATOR RECYCLING PGM- UTAH - 2012	OTHER	429	0	0	0	0	0	0	0	429
1823920	COMMERCIAL SELF-DIRECT - UTAH - 2012	OTHER	1,943	0	0	0	0	0	0	0	1,943
1823920	INDUSTRIAL SELF-DIRECT - UTAH - 2012	OTHER	6,221	0	0	0	0	0	0	0	6,221
1823920	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	1,280	0	0	0	0	0	0	0	1,280
1823920	COMMERCIAL FINANSWER EXPRESS - UTAH - 20	OTHER	460	0	0	0	0	0	0	0	460
1823920	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	OTHER	2,097	0	0	0	0	0	0	0	2,097
1823920	RETROFIT COMMISSIONING PROGRAM - UTAH -	OTHER	11,113	0	0	0	0	0	0	0	11,113
1823920	IRRIGATION LOAD CONTROL - UTAH - 2012	OTHER	0	0	0	0	0	0	0	0	0
1823920	HOME ENERGY EFF INCENTIVE PROG - UT 2012	OTHER	0	0	0	0	0	0	0	0	0



Regulatory Assets

13 Month Average as of December 2017
Allocation Method - Factor 2017 Protocol
(Allocated in Thousands)

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1823920	DSR COSTS AMORTIZED	OTHER	1,836	0	0	0	0	0	0	0	1,836
1823920	DSR COSTS AMORTIZED	OTHER	0	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	OTHER	-30	0	0	0	0	0	0	0	-30
1823920	DSR COSTS AMORTIZED	OTHER	6	0	0	0	0	0	0	0	6
1823920	DSR COSTS AMORTIZED	OTHER	21	0	0	0	0	0	0	0	21
1823920	DSR COSTS AMORTIZED	OTHER	534	0	0	0	0	0	0	0	534
1823920	DSR COSTS AMORTIZED	OTHER	20	0	0	0	0	0	0	0	20
1823920	DSR COSTS AMORTIZED	OTHER	606	0	0	0	0	0	0	0	606
1823920	DSR COSTS AMORTIZED	OTHER	169	0	0	0	0	0	0	0	169
1823920	DSR COSTS AMORTIZED	OTHER	904	0	0	0	0	0	0	0	904
1823920	DSR COSTS AMORTIZED	OTHER	31	0	0	0	0	0	0	0	31
1823920	DSR COSTS AMORTIZED	OTHER	143	0	0	0	0	0	0	0	143
1823920	DSR COSTS AMORTIZED	OTHER	170	0	0	0	0	0	0	0	170
1823920	DSR COSTS AMORTIZED	OTHER	4	0	0	0	0	0	0	0	4
1823920	DSR COSTS AMORTIZED	OTHER	60	0	0	0	0	0	0	0	60
1823920	DSR COSTS AMORTIZED	OTHER	1,203	0	0	0	0	0	0	0	1,203
1823920	DSR COSTS AMORTIZED	OTHER	58	0	0	0	0	0	0	0	58
1823920	DSR COSTS AMORTIZED	OTHER	59	0	0	0	0	0	0	0	59
1823920	DSR COSTS AMORTIZED	OTHER	205	0	0	0	0	0	0	0	205
1823920	DSR COSTS AMORTIZED	OTHER	1	0	0	0	0	0	0	0	1
1823920	DSR COSTS AMORTIZED	OTHER	1	0	0	0	0	0	0	0	1
1823920	DSR COSTS AMORTIZED	OTHER	33	0	0	0	0	0	0	0	33
1823920	DSR COSTS AMORTIZED	OTHER	155	0	0	0	0	0	0	0	155
1823920	DSR COSTS AMORTIZED	OTHER	1	0	0	0	0	0	0	0	1
1823920	DSR COSTS AMORTIZED	OTHER	0	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	OTHER	35	0	0	0	0	0	0	0	35
1823920	DSR COSTS AMORTIZED	OTHER	30	0	0	0	0	0	0	0	30
1823920	DSR COSTS AMORTIZED	OTHER	-27	0	0	0	0	0	0	0	-27
1823920	DSR COSTS AMORTIZED	OTHER	8	0	0	0	0	0	0	0	8
1823920	DSR COSTS AMORTIZED	OTHER	2	0	0	0	0	0	0	0	2
1823920	DSR COSTS AMORTIZED	OTHER	42	0	0	0	0	0	0	0	42
1823920	DSR COSTS AMORTIZED	OTHER	38	0	0	0	0	0	0	0	38
1823920	DSR COSTS AMORTIZED	OTHER	10,293	0	0	0	0	0	0	0	10,293
1823920	DSR COSTS AMORTIZED	OTHER	66	0	0	0	0	0	0	0	66
1823920	DSR COSTS AMORTIZED	OTHER	1,445	0	0	0	0	0	0	0	1,445
1823920	DSR COSTS AMORTIZED	OTHER	2,168	0	0	0	0	0	0	0	2,168
1823920	DSR COSTS AMORTIZED	OTHER	120	0	0	0	0	0	0	0	120
1823920	DSR COSTS AMORTIZED	OTHER	1,544	0	0	0	0	0	0	0	1,544
1823920	DSR COSTS AMORTIZED	OTHER	116	0	0	0	0	0	0	0	116
1823920	DSR COSTS AMORTIZED	OTHER	319	0	0	0	0	0	0	0	319



Regulatory Assets

13 Month Average as of December 2017
 Allocation Method - Factor 2017 Protocol
 (Allocated in Thousands)

Primary Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823920	DSR COSTS AMORTIZED	103656	1,314	0	0	0	0	0	0	0	1,314
1823920	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER									
1823920	COMMERCIAL FINANSWER EXPRESS - UTAH - 20	OTHER	8,290	0	0	0	0	0	0	0	8,290
1823920	INDUSTRIAL FINANSWER EXPRESS - UTAH - 20	OTHER	1,444	0	0	0	0	0	0	0	1,444
1823920	IRRIGATION LOAD CONTROL - UTAH - 2013	OTHER	807	0	0	0	0	0	0	0	807
1823920	HOME ENERGY EFF INCENTIVE PROG - UT 2013	OTHER	20,269	0	0	0	0	0	0	0	20,269
1823920	OUTREACH and COMMUNICATIONS - UTAH -	OTHER	1,406	0	0	0	0	0	0	0	1,406
1823920	AGRICULTURAL FINANSWER EXPRESS - UTAH -	OTHER	70	0	0	0	0	0	0	0	70
1823920	HOME ENERGY REPORTING - UT 2013	OTHER	765	0	0	0	0	0	0	0	765
1823920	RETROFIT COMMISSIONING PROGRAM - UTAH -	OTHER	135	0	0	0	0	0	0	0	135
1823920	ENERGY FINANSWER-WY-2013 CAT3	OTHER	27	0	0	0	0	0	0	0	27
1823920	INDUSTRIAL FINANSWER-WY-2013 CAT3	OTHER	985	0	0	0	0	0	0	0	985
1823920	REFRIGERATOR RECYCLING-WY-2013 CAT1	OTHER	130	0	0	0	0	0	0	0	130
1823920	HOME ENERGY EFF INCENT PROG Y-2013 CAT1	OTHER	884	0	0	0	0	0	0	0	884
1823920	LOW-INCOME WEATHERZTN - WY 2013 CAT1	OTHER	41	0	0	0	0	0	0	0	41
1823920	COMMERCIAL FINANSWER EXP WY-2013 CAT3	OTHER	424	0	0	0	0	0	0	0	424
1823920	INDUSTRIAL FINANSWER EXP WY-2013 CAT3	OTHER	169	0	0	0	0	0	0	0	169
1823920	SELF DIRECT - COMMERCIAL -WY-2013 CAT3	OTHER	2	0	0	0	0	0	0	0	2
1823920	COMMERCIAL FINANSWER EXP -WY-2013 CAT2	OTHER	9	0	0	0	0	0	0	0	9
1823920	INDUSTRIAL FINAN EXPRESS WY-2013 CAT2	OTHER	1,234	0	0	0	0	0	0	0	1,234
1823920	ENERGY FINANSWER -WY 2013 CAT2	OTHER	85	0	0	0	0	0	0	0	85
1823920	INDUSTRIAL FINANSWER -WY 2013 CAT2	OTHER	26	0	0	0	0	0	0	0	26
1823920	SELF DIRECT - COMMERCIAL WY-2013 CAT2	OTHER	58	0	0	0	0	0	0	0	58
1823920	SELF DIRECT - INDUSTRIAL WY-2013 CAT2	OTHER	2	0	0	0	0	0	0	0	2
1823920	PORTFOLIO WY-2013 CAT1	OTHER	130	0	0	0	0	0	0	0	130
1823920	OUTREACH AND COMMUNICATION WATTSMT WY-2	OTHER	178	0	0	0	0	0	0	0	178
1823920	AGRICULTURAL FINANSWER EXP WY-2013 CAT2	OTHER	10	0	0	0	0	0	0	0	10
1823920	AGRICULTURAL FINANSWER EXP WY-2013 CAT3	OTHER	0	0	0	0	0	0	0	0	0
1823920	PORTFOLIO WY-2013 CAT2	OTHER	38	0	0	0	0	0	0	0	38
1823920	PORTFOLIO WY-2013 CAT3	OTHER	26	0	0	0	0	0	0	0	26
1823920	COMMERCIAL CURTAILMENT - OR 2013	OTHER	0	0	0	0	0	0	0	0	0
1823920	PORTFOLIO - UTAH 2013	OTHER	435	0	0	0	0	0	0	0	435
1823920	U.of Utah Student Energy Sponsorship- UT	OTHER	2	0	0	0	0	0	0	0	2
1823920	COMMERCIAL (WSB) WATTSMT BUSINESS - UT	OTHER	0	0	0	0	0	0	0	0	0
1823920	INDUSTRIAL (WSB) WATTSMT BUSINESS - UT	OTHER	0	0	0	0	0	0	0	0	0
1823920	WSB - WATTSMT BUSINESS - UT - 2013	OTHER	12	0	0	0	0	0	0	0	12
1823920	COMMERCIAL (WSB) WATTSMT BUSINESS - WA	OTHER	5,435	0	0	0	0	0	0	0	5,435
1823920	INDUSTRIAL WATTSMT BUSINESS - WA-2013	OTHER	6,233	0	0	0	0	0	0	0	6,233
1823920	WSB - WATTSMT BUSINESS - WA- 2013	OTHER	4,049	0	0	0	0	0	0	0	4,049
1823920	AGRICULTURAL (WSB) WATTSMT BUSINESS -	OTHER	306	0	0	0	0	0	0	0	306
1823920	CALIFORNIA DSM EXPENSE - 2014	OTHER	0	0	0	0	0	0	0	0	0



Regulatory Assets

13 Month Average as of December 2017
 Allocation Method - Factor 2017 Protocol
 (Allocated in Thousands)

Primary Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823920	DSR COSTS AMORTIZED	103754	30	0	0	0	0	0	0	0	30
1823920	DSR COSTS AMORTIZED	103756	24,564	0	0	0	0	0	0	0	24,564
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	401	0	0	0	0	0	0	0	401
1823920	DSR COSTS AMORTIZED	103760	37	0	0	0	0	0	0	0	37
1823920	DSR COSTS AMORTIZED	103761	24,908	0	0	0	0	0	0	0	24,908
1823920	DSR COSTS AMORTIZED	103762	1,630	0	0	0	0	0	0	0	1,630
1823920	DSR COSTS AMORTIZED	103763	60	0	0	0	0	0	0	0	60
1823920	DSR COSTS AMORTIZED	103764	144	0	0	0	0	0	0	0	144
1823920	DSR COSTS AMORTIZED	103765	597	0	0	0	0	0	0	0	597
1823920	DSR COSTS AMORTIZED	103766	170	0	0	0	0	0	0	0	170
1823920	DSR COSTS AMORTIZED	103767	1,585	0	0	0	0	0	0	0	1,585
1823920	DSR COSTS AMORTIZED	103768	242	0	0	0	0	0	0	0	242
1823920	DSR COSTS AMORTIZED	103769	1,762	0	0	0	0	0	0	0	1,762
1823920	DSR COSTS AMORTIZED	103770	1,203	0	0	0	0	0	0	0	1,203
1823920	DSR COSTS AMORTIZED	103771	1	0	0	0	0	0	0	0	1
1823920	DSR COSTS AMORTIZED	103772	29	0	0	0	0	0	0	0	29
1823920	DSR COSTS AMORTIZED	103773	53	0	0	0	0	0	0	0	53
1823920	DSR COSTS AMORTIZED	103774	12,239	0	0	0	0	0	0	0	12,239
1823920	DSR COSTS AMORTIZED	103775	6,640	0	0	0	0	0	0	0	6,640
1823920	DSR COSTS AMORTIZED	103776	3,636	0	0	0	0	0	0	0	3,636
1823920	DSR COSTS AMORTIZED	103777	161	0	0	0	0	0	0	0	161
1823920	DSR COSTS AMORTIZED	103778	5	0	0	0	0	0	0	0	5
1823920	DSR COSTS AMORTIZED	103779	4	0	0	0	0	0	0	0	4
1823920	DSR COSTS AMORTIZED	103780	0	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	103781	1,178	0	0	0	0	0	0	0	1,178
1823920	DSR COSTS AMORTIZED	103782	255	0	0	0	0	0	0	0	255
1823920	DSR COSTS AMORTIZED	103783	32	0	0	0	0	0	0	0	32
1823920	DSR COSTS AMORTIZED	103784	71	0	0	0	0	0	0	0	71
1823920	DSR COSTS AMORTIZED	103785	1,183	0	0	0	0	0	0	0	1,183
1823920	DSR COSTS AMORTIZED	103786	95	0	0	0	0	0	0	0	95
1823920	DSR COSTS AMORTIZED	103787	356	0	0	0	0	0	0	0	356
1823920	DSR COSTS AMORTIZED	103788	136	0	0	0	0	0	0	0	136
1823920	DSR COSTS AMORTIZED	103789	203	0	0	0	0	0	0	0	203
1823920	DSR COSTS AMORTIZED	103790	30	0	0	0	0	0	0	0	30
1823920	DSR COSTS AMORTIZED	103791	157	0	0	0	0	0	0	0	157
1823920	DSR COSTS AMORTIZED	103792	63	0	0	0	0	0	0	0	63
1823920	DSR COSTS AMORTIZED	103793	147	0	0	0	0	0	0	0	147
1823920	DSR COSTS AMORTIZED	103794	258	0	0	0	0	0	0	0	258
1823920	DSR COSTS AMORTIZED	103795	159	0	0	0	0	0	0	0	159



Regulatory Assets

13 Month Average as of December 2017
 Allocation Method - Factor 2017 Protocol
 (Allocated in Thousands)

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1823920	DSR COSTS AMORTIZED	103796	2	0	0	0	0	0	0	0	2
1823920	DSR COSTS AMORTIZED	103797	2	0	0	0	0	0	0	0	2
1823920	DSR COSTS AMORTIZED	103798	2	0	0	0	0	0	0	0	2
1823920	DSR COSTS AMORTIZED	103799	198	0	0	0	0	0	0	0	198
1823920	DSR COSTS AMORTIZED	103805	0	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	103808	32	0	0	0	0	0	0	0	32
1823920	DSR COSTS AMORTIZED	103809	11	0	0	0	0	0	0	0	11
1823920	DSR COSTS AMORTIZED	103810	8	0	0	0	0	0	0	0	8
1823920	DSR COSTS AMORTIZED	103811	26	0	0	0	0	0	0	0	26
1823920	DSR COSTS AMORTIZED	103812	7	0	0	0	0	0	0	0	7
1823920	DSR COSTS AMORTIZED	103813	5	0	0	0	0	0	0	0	5
1823920	DSR COSTS AMORTIZED	103814	1,635	0	0	0	0	0	0	0	1,635
1823920	DSR COSTS AMORTIZED	103815	23	0	0	0	0	0	0	0	23
1823920	DSR COSTS AMORTIZED	103816	557	0	0	0	0	0	0	0	557
1823920	DSR COSTS AMORTIZED	103817	46	0	0	0	0	0	0	0	46
1823920	DSR COSTS AMORTIZED	103834	20	0	0	0	0	0	0	0	20
1823920	DSR COSTS AMORTIZED	103835	23	0	0	0	0	0	0	0	23
1823920	DSR COSTS AMORTIZED	103845	1	0	0	0	0	0	0	0	1
1823920	DSR COSTS AMORTIZED	103856	0	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	103858	8	0	0	0	0	0	0	0	8
1823920	DSR COSTS AMORTIZED	103859	26	0	0	0	0	0	0	0	26
1823920	DSR COSTS AMORTIZED	103860	5	0	0	0	0	0	0	0	5
1823920	DSR COSTS AMORTIZED	103862	5	0	0	0	0	0	0	0	5
1823920	DSR COSTS AMORTIZED	103865	0	0	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	103874	23	0	0	0	0	0	0	0	23
1823920	DSR COSTS AMORTIZED	103876	410	0	0	0	0	0	0	0	410
1823920	DSR COSTS AMORTIZED	103877	1,345	0	0	0	0	0	0	0	1,345
1823920	DSR COSTS AMORTIZED	103878	264	0	0	0	0	0	0	0	264
1823920	DSR COSTS AMORTIZED	103879	136	0	0	0	0	0	0	0	136
1823920	DSR COSTS AMORTIZED	103880	227	0	0	0	0	0	0	0	227
1823920	DSR COSTS AMORTIZED	103881	153	0	0	0	0	0	0	0	153
1823920	DSR COSTS AMORTIZED	103882	4,174	0	0	0	0	0	0	0	4,174
1823920	DSR COSTS AMORTIZED	103887	18,922	0	0	0	0	0	0	0	18,922
1823920	DSR COSTS AMORTIZED	103888	2,878	0	0	0	0	0	0	0	2,878
1823920	DSR COSTS AMORTIZED	103891	476	0	0	0	0	0	0	0	476
1823920	DSR COSTS AMORTIZED	103892	64	0	0	0	0	0	0	0	64
1823920	DSR COSTS AMORTIZED	103893	1,611	0	0	0	0	0	0	0	1,611
1823920	DSR COSTS AMORTIZED	103894	370	0	0	0	0	0	0	0	370
1823920	DSR COSTS AMORTIZED	103895	1,125	0	0	0	0	0	0	0	1,125
1823920	DSR COSTS AMORTIZED	103896	1,890	0	0	0	0	0	0	0	1,890
1823920	DSR COSTS AMORTIZED	103900	15,213	0	0	0	0	0	0	0	15,213



Regulatory Assets

13 Month Average as of December 2017
 Allocation Method - Factor 2017 Protocol
 (Allocated in Thousands)

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1823920	DSR COSTS AMORTIZED	103901	INDUSTRIAL (WSB) WATTSMART BUS- UT- 2015	OTHER	6,316	0	0	0	0	0	6,316
1823920	DSR COSTS AMORTIZED	103902	WSB - WATTSMART BUS- UT- 2015	OTHER	4,777	0	0	0	0	0	4,777
1823920	DSR COSTS AMORTIZED	103903	AGRICULTURAL (WSB) WATTSMART BUS- UT- 20	OTHER	257	0	0	0	0	0	257
1823920	DSR COSTS AMORTIZED	103904	U.of Utah Student Energy Sponsorship- UT	OTHER	6	0	0	0	0	0	6
1823920	DSR COSTS AMORTIZED	103905	WSB Small Business Comm- UT-2015	OTHER	3,896	0	0	0	0	0	3,896
1823920	DSR COSTS AMORTIZED	103906	WSB Small Business Ind- UT-2015	OTHER	262	0	0	0	0	0	262
1823920	DSR COSTS AMORTIZED	103907	AGRICULTURAL FINANSWER EXP WY-2015 CAT2	OTHER	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	103909	COMMERCIAL FINANSWER EXP -WY-2015 CAT2	OTHER	97	0	0	0	0	0	97
1823920	DSR COSTS AMORTIZED	103910	COMMERCIAL FINANSWER EXP WY-2015 CAT3	OTHER	54	0	0	0	0	0	54
1823920	DSR COSTS AMORTIZED	103911	ENERGY FINANSWER -WY 2015 CAT2	OTHER	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	103912	ENERGY FINANSWER-WY-2015 CAT3	OTHER	43	0	0	0	0	0	43
1823920	DSR COSTS AMORTIZED	103913	HOME ENERGY EFF INCENT PROG Y-2015 CAT1	OTHER	1,207	0	0	0	0	0	1,207
1823920	DSR COSTS AMORTIZED	103914	INDUSTRIAL FINANSWER -WY 2015 CAT2	OTHER	2	0	0	0	0	0	2
1823920	DSR COSTS AMORTIZED	103915	INDUSTRIAL FINANSWER-WY-2015 CAT3	OTHER	85	0	0	0	0	0	85
1823920	DSR COSTS AMORTIZED	103916	INDUSTRIAL FINAN EXPRESS WY-2015 CAT2	OTHER	9	0	0	0	0	0	9
1823920	DSR COSTS AMORTIZED	103917	INDUSTRIAL FINANSWER EXP WY-2015 CAT3	OTHER	3	0	0	0	0	0	3
1823920	DSR COSTS AMORTIZED	103918	LOW-INCOME WEATHERZTN - WY 2015 CAT1	OTHER	30	0	0	0	0	0	30
1823920	DSR COSTS AMORTIZED	103919	OUTREACH AND COMMUNICATION WATTSMT WY-2	OTHER	121	0	0	0	0	0	121
1823920	DSR COSTS AMORTIZED	103920	PORTFOLIO WY-2015 CAT1	OTHER	71	0	0	0	0	0	71
1823920	DSR COSTS AMORTIZED	103921	PORTFOLIO WY-2015 CAT2	OTHER	29	0	0	0	0	0	29
1823920	DSR COSTS AMORTIZED	103922	PORTFOLIO WY-2015 CAT3	OTHER	47	0	0	0	0	0	47
1823920	DSR COSTS AMORTIZED	103923	REFRIGERATOR RECYCLING-WY -2015 CAT1	OTHER	99	0	0	0	0	0	99
1823920	DSR COSTS AMORTIZED	103925	SELF DIRECT - COMMERCIAL -WY-2015 CAT3	OTHER	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	103927	SELF DIRECT -INDUSTRIAL -WY-2015 CAT3	OTHER	1	0	0	0	0	0	1
1823920	DSR COSTS AMORTIZED	103928	WSB - Wattsmart Business - WY Cat 2- 201	OTHER	639	0	0	0	0	0	639
1823920	DSR COSTS AMORTIZED	103929	WSB - Small Business Comm - WY Cat2-201	OTHER	1,071	0	0	0	0	0	1,071
1823920	DSR COSTS AMORTIZED	103930	WSB- Wattsmart Business Ind - WY Cat2-201	OTHER	286	0	0	0	0	0	286
1823920	DSR COSTS AMORTIZED	103931	HOME ENERGY REPORTING - WY 2015	OTHER	139	0	0	0	0	0	139
1823920	DSR COSTS AMORTIZED	103932	WSB- Wattsmart Business- WY Cat 3- 2015	OTHER	178	0	0	0	0	0	178
1823920	DSR COSTS AMORTIZED	103933	REFRIG RECYCLE COMM -WY 2015 CAT3	OTHER	1	0	0	0	0	0	1
1823920	DSR COSTS AMORTIZED	103934	REFRIG RECYCLE COMM -WY 2015 CAT2	OTHER	1	0	0	0	0	0	1
1823920	DSR COSTS AMORTIZED	103935	WSB Wattsmart Business Comm- WY Cat3 -20	OTHER	381	0	0	0	0	0	381
1823920	DSR COSTS AMORTIZED	103936	WSB- Wattsmart Bus Ind- WY Cat3-2015	OTHER	1,487	0	0	0	0	0	1,487
1823920	DSR COSTS AMORTIZED	103937	WSB- Wattsmart Business Agric- WY Cat2 -	OTHER	18	0	0	0	0	0	18
1823920	DSR COSTS AMORTIZED	103938	WSB- Wattsmart Business Agric- WY Cat3 -	OTHER	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	103959	COMMERCIAL ENERGY REPORTS-SMB -UT 2015	OTHER	3	0	0	0	0	0	3
1823920	DSR COSTS AMORTIZED	103962	Portfolo - EM&V C&I - ID- 2015	OTHER	2	0	0	0	0	0	2
1823920	DSR COSTS AMORTIZED	103963	Portfolo - EM&V RES - ID-2015	OTHER	41	0	0	0	0	0	41
1823920	DSR COSTS AMORTIZED	104013	CALIFORNIA DSM EXPENSE - 2016	OTHER	0	0	0	0	0	0	0
1823920	DSR COSTS AMORTIZED	104015	HOME ENERGY REPORTING - ID 2016	OTHER	94	0	0	0	0	0	94
1823920	DSR COSTS AMORTIZED	104018	OUTREACH AND COMMUNICATION ID-2016	OTHER	98	0	0	0	0	0	98



Regulatory Assets

13 Month Average as of December 2017
Allocation Method - Factor 2017 Protocol
(Allocated in Thousands)

Primary Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823920	DSR COSTS AMORTIZED	OTHER	6	0	0	0	0	0	0	0	6
1823920	PORTFOLIO - IDAHO 2016	OTHER	166	0	0	0	0	0	0	0	166
1823920	Portfolio - EM&V C&I - ID- 2016	OTHER	165	0	0	0	0	0	0	0	165
1823920	Portfolio - EM&V RES - ID- 2016	OTHER	1,392	0	0	0	0	0	0	0	1,392
1823920	WSB Small Business Comm - ID-2016	OTHER	220	0	0	0	0	0	0	0	220
1823920	WSB Small Business Ind - ID 2016	OTHER	607	0	0	0	0	0	0	0	607
1823920	WSB - WATTSMART BUSINESS - ID- 2016	OTHER	311	0	0	0	0	0	0	0	311
1823920	WSB Wattsmart Business Agric - ID-2016	OTHER	4,957	0	0	0	0	0	0	0	4,957
1823920	A/C LOAD CONTROL - RESIDENTIAL/UTAH - 20	OTHER	12,572	0	0	0	0	0	0	0	12,572
1823920	HOME ENERGY EFF INCENTIVE PROG - UT 2016	OTHER	2,335	0	0	0	0	0	0	0	2,335
1823920	HOME ENERGY REPORTING - UT 2016	OTHER	430	0	0	0	0	0	0	0	430
1823920	IRRIGATION LOAD CONTROL - UTAH - 2016	OTHER	59	0	0	0	0	0	0	0	59
1823920	LOW INCOME - UTAH - 2016	OTHER	1,313	0	0	0	0	0	0	0	1,313
1823920	OUTREACH and COMMUNICATIONS - UT 2016	OTHER	164	0	0	0	0	0	0	0	164
1823920	PORTFOLIO - UTAH 2016	OTHER	182	0	0	0	0	0	0	0	182
1823920	REFRIGERATOR RECYCLING PGM- UTAH - 2016	OTHER	1,565	0	0	0	0	0	0	0	1,565
1823920	RESIDENTIAL NEW CONSTRUCTION - UTAH - 20	OTHER	20,226	0	0	0	0	0	0	0	20,226
1823920	COMMERCIAL (WSB) WATTSMART BUS - UT - 201	OTHER	10,333	0	0	0	0	0	0	0	10,333
1823920	INDUSTRIAL (WSB) WATTSMART BUS- UT- 2016	OTHER	114	0	0	0	0	0	0	0	114
1823920	WSB Small Business Comm- UT-2016	OTHER	5,308	0	0	0	0	0	0	0	5,308
1823920	WSB - WATTSMART BUS- UT- 2016	OTHER	1,099	0	0	0	0	0	0	0	1,099
1823920	AGRICULTURAL (WSB) WATTSMART BUS- UT- 20	OTHER	5	0	0	0	0	0	0	0	5
1823920	U of Utah Student Energy Sponsorship- UT	OTHER	94	0	0	0	0	0	0	0	94
1823920	HOME ENERGY REPORTING - WY 2016	OTHER	659	0	0	0	0	0	0	0	659
1823920	HOME ENERGY EFF INCENT PROG Y-2016 CAT1	OTHER	14	0	0	0	0	0	0	0	14
1823920	LOW-INCOME WEATHERZTN - WY 2016 CAT1	OTHER	79	0	0	0	0	0	0	0	79
1823920	OUTREACH AND COMMUNICATION WATTSMT WY-2	OTHER	131	0	0	0	0	0	0	0	131
1823920	PORTFOLIO WY-2016 CAT1	OTHER	37	0	0	0	0	0	0	0	37
1823920	PORTFOLIO WY-2016 CAT2	OTHER	45	0	0	0	0	0	0	0	45
1823920	PORTFOLIO WY-2016 CAT3	OTHER	16	0	0	0	0	0	0	0	16
1823920	REFRIGERATOR RECYCLING-WY -2016 CAT1	OTHER	1	0	0	0	0	0	0	0	1
1823920	REFRIG RECYCLE COMM -WY 2016 CAT2	OTHER	-1	0	0	0	0	0	0	0	-1
1823920	REFRIG RECYCLE COMM -WY 2016 CAT3	OTHER	1,449	0	0	0	0	0	0	0	1,449
1823920	WSB- Wattsmart Bus Comm- WY Cat2 -2016	OTHER	193	0	0	0	0	0	0	0	193
1823920	WBS- Wattsmart Business Ind - WY Cat2-201	OTHER	912	0	0	0	0	0	0	0	912
1823920	WSB - Wattsmart Business - WY Cat 2- 201	OTHER	467	0	0	0	0	0	0	0	467
1823920	WSB Wattsmart Business Comm- WY Cat3 -20	OTHER	1,239	0	0	0	0	0	0	0	1,239
1823920	WBS- Wattsmart Bus Ind- WY Cat3-2016	OTHER	4	0	0	0	0	0	0	0	4
1823920	WSB- Wattsmart Business Agric- WY Cat2 -	OTHER	2	0	0	0	0	0	0	0	2
1823920	WSB- Wattsmart Business Agric- WY Cat3 -	OTHER	602	0	0	0	0	0	0	0	602
1823920	WSB- Wattsmart Business- WY Cat 3- 2016	OTHER	44	0	0	0	0	0	0	0	44
1823920	OUTREACH & COMM WATTSMT WY-2016 CAT2	OTHER									



Regulatory Assets

13 Month Average as of December 2017
 Allocation Method - Factor 2017 Protocol
 (Allocated in Thousands)

Primary Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823920	DSR COSTS AMORTIZED	OTHER	42	0	0	0	0	0	0	0	42
1823920	DSR COSTS AMORTIZED	104081	-841	0	0	0	0	0	0	0	-841
1823920	DSR COSTS AMORTIZED	104109	398	0	0	0	0	0	0	0	398
1823920	DSR COSTS AMORTIZED	104110	-1,405	0	0	0	0	0	0	0	-1,405
1823920	DSR COSTS AMORTIZED	104111	-1,405	0	0	0	0	0	0	0	-1,405
1823920 Total			-17,805	0	0	0	9	0	64	0	-17,877
1823930	DSR COSTS NOT AMORT	101300	0	0	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101301	0	0	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101302	0	0	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101303	0	0	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101304	0	0	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101305	0	0	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101306	0	0	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101307	0	0	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101308	0	0	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101309	0	0	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101310	0	0	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101311	0	0	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101312	0	0	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101313	0	0	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101314	0	0	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101315	0	0	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101316	0	0	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101317	0	0	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101318	0	0	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101319	0	0	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101320	0	0	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101321	0	0	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101322	0	0	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101323	0	0	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101324	0	0	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101325	0	0	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101326	0	0	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101327	0	0	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101328	0	0	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101329	0	0	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101330	0	0	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101331	0	0	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101332	0	0	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101333	0	0	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101334	0	0	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101335	0	0	0	0	0	0	0	0	0



Regulatory Assets

13 Month Average as of December 2017
 Allocation Method - Factor 2017 Protocol
 (Allocated in Thousands)

Primary Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823930	DSR COSTS NOT AMORT	IDU	0	0	0	0	0	0	0	0	0
1823930	TECH MONITOR ID 93	IDU	0	0	0	0	0	0	0	0	0
1823930	HASSLE FREE ID 92	IDU	0	0	0	0	0	0	0	0	0
1823930	HASSLE FREE ID 94	IDU	0	0	0	0	0	0	0	0	0
1823930	HASSLE FREE ID 95	IDU	0	0	0	0	0	0	0	0	0
1823930	HASSLE FREE ID 96	IDU	0	0	0	0	0	0	0	0	0
1823930	HASSLE FREE EFFICIENCY - IDAHO-UT 1997	IDU	0	0	0	0	0	0	0	0	0
1823930	HASSLE FREE EFFICIENCY - IDAHO-UT 1998	IDU	0	0	0	0	0	0	0	0	0
1823930	ENERGY FINANSWER91	IDU	0	0	0	0	0	0	0	0	0
1823930	ENERGY FINANSWER92	IDU	0	0	0	0	0	0	0	0	0
1823930	ENERGY FINANSWER93	IDU	0	0	0	0	0	0	0	0	0
1823930	ENERGY FINANSWER94	IDU	0	0	0	0	0	0	0	0	0
1823930	ENERGY FINANSWER95	IDU	0	0	0	0	0	0	0	0	0
1823930	ENERGY FINANSWER96	IDU	0	0	0	0	0	0	0	0	0
1823930	"ENERGY FINANSWER, ID-UT 1997"	IDU	0	0	0	0	0	0	0	0	0
1823930	"ENERGY FINANSWER, ID-UT 1998"	IDU	0	0	0	0	0	0	0	0	0
1823930	MAJOR CUSTOMER 95	IDU	0	0	0	0	0	0	0	0	0
1823930	IND FINANSWER 94	IDU	0	0	0	0	0	0	0	0	0
1823930	IND FINANSWER 96	IDU	0	0	0	0	0	0	0	0	0
1823930	"INDUSTRIAL FINANSWER, ID-UT 1997"	IDU	0	0	0	0	0	0	0	0	0
1823930	"INDUSTRIAL FINANSWER, ID-UT 1998"	IDU	0	0	0	0	0	0	0	0	0
1823930	COMM RETROFIT 93	IDU	0	0	0	0	0	0	0	0	0
1823930	FINANSWER 12000 92	IDU	0	0	0	0	0	0	0	0	0
1823930	FINANSWER 12000 93	IDU	0	0	0	0	0	0	0	0	0
1823930	FINANSWER 12000 94	IDU	0	0	0	0	0	0	0	0	0
1823930	WHOLESALE PURCH 92	IDU	0	0	0	0	0	0	0	0	0
1823930	MANF ACQUISITION92	IDU	0	0	0	0	0	0	0	0	0
1823930	HOME COMFORT 92	IDU	0	0	0	0	0	0	0	0	0
1823930	REFRIGERATION 92	IDU	0	0	0	0	0	0	0	0	0
1823930	REFRIGERATION 93	IDU	0	0	0	0	0	0	0	0	0
1823930	REFRIGERATION 94	IDU	0	0	0	0	0	0	0	0	0
1823930	REFRIGERATION 95	IDU	0	0	0	0	0	0	0	0	0
1823930	REFRIGERATION 96	IDU	0	0	0	0	0	0	0	0	0
1823930	SUPER EFFICIENT REFRIGERATOR ID-UT 1997	IDU	0	0	0	0	0	0	0	0	0
1823930	SUPER EFFICIENT REFRIGERATOR ID-UT 1998	IDU	0	0	0	0	0	0	0	0	0
1823930	REG ENERGY MNGT 93	IDU	0	0	0	0	0	0	0	0	0
1823930	PROG DEVELOPMENT 93	IDU	0	0	0	0	0	0	0	0	0
1823930	LOAD STUDIES 93	IDU	0	0	0	0	0	0	0	0	0
1823930	SUPER GOOD CENTS93	IDU	0	0	0	0	0	0	0	0	0
1823930	SUPER GOOD CENTS94	IDU	0	0	0	0	0	0	0	0	0
1823930	SUPER GOOD CENTS95	IDU	0	0	0	0	0	0	0	0	0
1823930	SUPER GOOD CENTS96	IDU	0	0	0	0	0	0	0	0	0
1823930	SUPER GOOD CENTS97	IDU	0	0	0	0	0	0	0	0	0



Regulatory Assets

13 Month Average as of December 2017
 Allocation Method - Factor 2017 Protocol
 (Allocated in Thousands)

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1823930	DSR COSTS NOT AMORT	101378	0	0	0	0	0	0	0	0	0
1823930	"SUPER GOOD CENTS, ID-UT 1997"	101379	0	0	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101380	0	0	0	0	0	0	0	0	0
1823930	INT BEARING VAR 96	101381	0	0	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101382	0	0	0	0	0	0	0	0	0
1823930	EF LIGHT PRO 93	101382	0	0	0	0	0	0	0	0	0
1823930	IRRIGATION 93	101383	0	0	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101383	0	0	0	0	0	0	0	0	0
1823930	DSM OTHER PROGS 94	101384	0	0	0	0	0	0	0	0	0
1823930	DSM OTHER PROGS 95	101384	0	0	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101385	0	0	0	0	0	0	0	0	0
1823930	DSM OTHER PROGS 96	101385	0	0	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101386	0	0	0	0	0	0	0	0	0
1823930	MARKET RESEARCH 94	101386	0	0	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101387	0	0	0	0	0	0	0	0	0
1823930	MARKET RESEARCH 95	101387	0	0	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101388	0	0	0	0	0	0	0	0	0
1823930	MARKET RESEARCH 96	101388	0	0	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101389	0	0	0	0	0	0	0	0	0
1823930	NORTHWEST ENERGY EFFICIENCY ALLIANCE-IDA	101389	0	0	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101881	0	0	0	0	0	0	0	0	0
1823930	HASSEL FREE EFFICIENCY IDAHO-UT 1999	101881	0	0	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101883	0	0	0	0	0	0	0	0	0
1823930	LOW INCOME WEATHER - 1999	101883	0	0	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101884	0	0	0	0	0	0	0	0	0
1823930	SELF AUDIT - 1999	101884	0	0	0	0	0	0	0	0	0
1823930	ENERGY FINANSWER - IDAHO UP&L - 1999	101886	0	0	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101887	0	0	0	0	0	0	0	0	0
1823930	INDUSTRIAL FINANSWER - IDAHO UP&L - 199	101887	0	0	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101914	0	0	0	0	0	0	0	0	0
1823930	NEEA - IDAHO UTAH 1999	101914	0	0	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101917	0	0	0	0	0	0	0	0	0
1823930	WEATHERIZATION LOANS - IDAHO UP&L - 1999	101917	0	0	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101920	0	0	0	0	0	0	0	0	0
1823930	LOW INCOME BID WZ - IDU 1999	101920	0	0	0	0	0	0	0	0	0
1823930	ENERGY FINANSWER - IDAHO-UT 2000	101926	0	0	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101927	0	0	0	0	0	0	0	0	0
1823930	HASSELFREE EFFICIENCY - IDAHO-UT 2000	101927	0	0	0	0	0	0	0	0	0
1823930	INDUSTRIAL FINANSWER - IDAHO-UT 2000	101928	0	0	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101929	0	0	0	0	0	0	0	0	0
1823930	LOW INCOME WZ - IDAHO-UT 2000	101929	0	0	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101930	0	0	0	0	0	0	0	0	0
1823930	SELF AUDIT - IDAHO-UT 2000	101930	0	0	0	0	0	0	0	0	0
1823930	"LOW INCOME BID WZ, ID 2000"	101950	0	0	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	101955	0	0	0	0	0	0	0	0	0
1823930	NEEA - IDAHO-UT 2000	101955	0	0	0	0	0	0	0	0	0
1823930	ENERGY FINANSWER - ID-UT 2001	102062	0	0	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	102063	0	0	0	0	0	0	0	0	0
1823930	HASSELFREE EFFICIENCY - ID-UT 2001	102063	0	0	0	0	0	0	0	0	0
1823930	INDUSTRIAL FINANSWER - ID-UT 2001	102064	0	0	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	102065	0	0	0	0	0	0	0	0	0
1823930	LOW INCOME WZ - ID-UT 2001	102065	0	0	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	102066	0	0	0	0	0	0	0	0	0
1823930	SELF AUDIT - ID-UT 2001	102066	0	0	0	0	0	0	0	0	0
1823930	NEEA - IDAHO - UTAH 2001	102079	0	0	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	102180	0	0	0	0	0	0	0	0	0
1823930	HASSELFREE EFFICIENCY - IDU - 2002	102180	0	0	0	0	0	0	0	0	0
1823930	INDUSTRIAL FINANSWER - IDU - 2002	102181	0	0	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	102182	0	0	0	0	0	0	0	0	0
1823930	LOW INCOME WZ - IDU - 2002	102182	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	SELF AUDIT - IDU - 2002	102183	0	0	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	102184	0	0	0	0	0	0	0	0	0
1823930	NEEA - IDU - 2002 ACTUALS	102184	0	0	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	102204	0	0	0	0	0	0	0	0	0
1823930	COMPACT FLOURESCENT - UT 2002	102204	0	0	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	102216	0	0	0	0	0	0	0	0	0
1823930	WEATHERIZATION LOANS - RES UT 2003	102216	0	0	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	102217	0	0	0	0	0	0	0	0	0
1823930	COMPACT FLOURESCENT - IDU 2002	102217	0	0	0	0	0	0	0	0	0



Regulatory Assets

13 Month Average as of December 2017
 Allocation Method - Factor 2017 Protocol
 (Allocated in Thousands)

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1823930	DSR COSTS NOT AMORT	IDU	0	0	0	0	0	0	0	0	0
1823930	ENERGY FINANSWER - IDU 2003	IDU	0	0	0	0	0	0	0	0	0
1823930	INDUSTRIAL FINANSWER - IDU 2003	IDU	0	0	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	IDU	0	0	0	0	0	0	0	0	0
1823930	LOAN INCOME WZ - IDU 2003	IDU	0	0	0	0	0	0	0	0	0
1823930	NEFA - IDU 2003	IDU	0	0	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	IDU	0	0	0	0	0	0	0	0	0
1823930	SELF AUDIT - IDAHO-UT 2003	IDU	0	0	0	0	0	0	0	0	0
1823930	IRRIGATION INTERRUPTIBLE IDAHO - UT 2003	IDU	0	0	0	0	0	0	0	0	0
1823930	INDUSTRIAL FINANSWER - IDU 2004	IDU	0	0	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	IDU	0	0	0	0	0	0	0	0	0
1823930	LOW INCOME WZ - IDU 2004	IDU	0	0	0	0	0	0	0	0	0
1823930	NEFA - IDU 2004	IDU	0	0	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	IDU	0	0	0	0	0	0	0	0	0
1823930	SELF AUDIT - IDAHO-UT 2004	IDU	0	0	0	0	0	0	0	0	0
1823930	IRRIGATION INTERRUPTIBLE - IDU 2004	IDU	0	0	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	IDU	0	0	0	0	0	0	0	0	0
1823930	WEATHERIZATION LOANS - RESIDENTIAL UT 20	IDU	0	0	0	0	0	0	0	0	0
1823930	INDUSTRIAL FINANSWER - IDAHO-UT 2005	IDU	0	0	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	IDU	0	0	0	0	0	0	0	0	0
1823930	LOW INCOME WZ - IDAHO-UT 2005	IDU	0	0	0	0	0	0	0	0	0
1823930	NEFA - IDAHO - UTAH 2005	IDU	2	0	0	0	0	0	2	0	0
1823930	DSR COSTS NOT AMORT	IDU	0	0	0	0	0	0	0	0	0
1823930	SELF AUDIT - IDAHO-UT 2005	IDU	2	0	0	0	0	0	0	0	0
1823930	IRRIGATION INTERRUPTIBLE IDAHO - UT 2005	IDU	2	0	0	0	0	0	0	0	0
1823930	WEATHERIZATION LOANS - RESIDENTIAL/ID-UT	IDU	0	0	0	0	0	0	0	0	0
1823930	ENERGY FINANSWER ID/UT 2006	IDU	0	0	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	IDU	3	0	0	0	0	0	0	3	0
1823930	INDUSTRIAL FINANSWER-ID-UT 2006	IDU	144	0	0	0	0	0	144	0	0
1823930	LOW INCOME WZ -ID-UT 2006	IDU	359	0	0	0	0	0	0	359	0
1823930	NEFA-IDAHO-UTAH 2006	IDU	361	0	0	0	0	0	0	361	0
1823930	IRRIGATION INTERRUPTIBLE ID-UT 2006	IDU	2	0	0	0	0	0	0	2	0
1823930	WEATHERIZATION LOANS-RESDL/ID-UT 2006	IDU	143	0	0	0	0	0	143	0	0
1823930	REFRIGERATOR RECYCLING PGM-ID-UT 2006	IDU	117	0	0	0	0	0	0	117	0
1823930	COMMERCIAL FINANSWER EXPR-ID-UT 2006	IDU	47	0	0	0	0	0	0	47	0
1823930	INDUSTRIAL FINANSWER EXPR-ID-UT 2006	IDU	246	0	0	0	0	0	0	246	0
1823930	IRRIGATION EFFICIENCY PRGRM-ID-UT 2006	IDU	103	0	0	0	0	0	0	103	0
1823930	HOME ENERGY EFFICIENCY INCENTIVE PRGM-I	OTHER	4	0	0	0	0	0	0	0	4
1823930	WEATHERIZATION LOANS RESIDL/ID-UT 2007	OTHER	4	0	0	0	0	0	0	0	4
1823930	ENERGY FINANSWER IDU 2007	OTHER	846	0	0	0	0	0	0	0	846
1823930	Industrial Finanswer ID - 2007	OTHER	101	0	0	0	0	0	0	0	101
1823930	IRRIGATION INTERRUPTIBLE ID-UT 2007	OTHER	361	0	0	0	0	0	0	0	361
1823930	LOW INCOME WZ - ID-UT 2007	OTHER	123	0	0	0	0	0	0	0	123
1823930	NEFA - IDAHO - UTAH 2007	OTHER	61	0	0	0	0	0	0	0	61
1823930	REFRIGERATOR RECYCLING PGM - ID-UT 2007	OTHER	120	0	0	0	0	0	0	0	120
1823930	COMMERCIAL FINANSWER EXPR - ID-UT 2007	OTHER	275	0	0	0	0	0	0	0	275
1823930	INDUSTRIAL FINANSWER EXPR - ID-UT 2007	OTHER	229	0	0	0	0	0	0	0	229
1823930	IRRIGATION EFFICIENCY PRGRM - ID-UT 2007	OTHER	19	0	0	0	0	0	0	0	19
1823930	HOME ENERGY EFFICIENCY INCENTIVE PROG -	OTHER	19	0	0	0	0	0	0	0	19
1823930	ENERGY FINANSWER - ID/UT 2008	OTHER	0	0	0	0	0	0	0	0	0



Regulatory Assets

13 Month Average as of December 2017
Allocation Method - Factor 2017 Protocol
(Allocated in Thousands)

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1823930	DSR COSTS NOT AMORT	OTHER	102	0	0	0	0	0	0	0	102
1823930	INDUSTRIAL FINANSWER - ID-UT 2008	OTHER	3,127	0	0	0	0	0	0	0	3,127
1823930	IRRIGATION INTERRUPTIBLE - IDAHO - 2008	OTHER	165	0	0	0	0	0	0	0	165
1823930	LOW INCOME WEATHERIZATION - IDAHO 2008	OTHER	317	0	0	0	0	0	0	0	317
1823930	NEFA - IDAHO - 2008	OTHER	113	0	0	0	0	0	0	0	113
1823930	REFRIGERATOR RECYCLING PRGM - IDAHO 2008	OTHER	108	0	0	0	0	0	0	0	108
1823930	COMMERCIAL FINANSWER EXPRESS - IDAHO 200	OTHER	58	0	0	0	0	0	0	0	58
1823930	INDUSTRIAL FINANSWER - IDAHO - 2008	OTHER	268	0	0	0	0	0	0	0	268
1823930	IRRIGATION EFFICIENCY PRGM - IDAHO - 200	OTHER	490	0	0	0	0	0	0	0	490
1823930	HOME ENERGY EFF INCENTIVE PROGRAM - IDAH	OTHER	17	0	0	0	0	0	0	0	17
1823930	CATEGORY 1 - WYOMING - 2008	OTHER	9	0	0	0	0	0	0	0	9
1823930	CATEGORY 2 - WYOMING - 2008	OTHER	33	0	0	0	0	0	0	0	33
1823930	CATEGORY 3 - WYOMING - 2008	OTHER	50	0	0	0	0	0	0	0	50
1823930	ENERGY FINANSWER - ID/UT 2009	OTHER	309	0	0	0	0	0	0	0	309
1823930	INDUSTRIAL FINANSWER - ID-UT 2009	OTHER	3,816	0	0	0	0	0	0	0	3,816
1823930	IRRIGATION INTERRUPTIBLE ID-UT 2009	OTHER	198	0	0	0	0	0	0	0	198
1823930	LOW INCOME WZ - ID-UT 2009	OTHER	287	0	0	0	0	0	0	0	287
1823930	NEFA - IDAHO - UTAH 2009	OTHER	108	0	0	0	0	0	0	0	108
1823930	REFRIGERATOR RECYCLING PGM - ID-UT 2009	OTHER	190	0	0	0	0	0	0	0	190
1823930	COMMERCIAL FINANSWER EXPR - ID-UT 2009	OTHER	74	0	0	0	0	0	0	0	74
1823930	INDUSTRIAL FINANSWER EXPR - ID-UT 2009	OTHER	807	0	0	0	0	0	0	0	807
1823930	IRRIGATION EFFICIENCY PRGM - ID-UT 2009	OTHER	594	0	0	0	0	0	0	0	594
1823930	HOME ENERGY EFFICIENCY INCENTIVE PROG -	OTHER	47	0	0	0	0	0	0	0	47
1823930	ENERGY FINANSWER - ID/UT 2010	OTHER	322	0	0	0	0	0	0	0	322
1823930	INDUSTRIAL FINANSWER - ID-UT 2010	OTHER	4,283	0	0	0	0	0	0	0	4,283
1823930	IRRIGATION INTERRUPTIBLE ID-UT 2010	OTHER	134	0	0	0	0	0	0	0	134
1823930	LOW INCOME WZ - ID-UT 2010	OTHER	0	0	0	0	0	0	0	0	0
1823930	NEFA - IDAHO - UTAH 2010	OTHER	166	0	0	0	0	0	0	0	166
1823930	REFRIGERATOR RECYCLING PGM - ID-UT 2010	OTHER	513	0	0	0	0	0	0	0	513
1823930	COMMERCIAL FINANSWER EXPR - ID-UT 2010	OTHER	107	0	0	0	0	0	0	0	107
1823930	INDUSTRIAL FINANSWER EXPR - ID-UT 2010	OTHER	637	0	0	0	0	0	0	0	637
1823930	IRRIGATION EFFICIENCY PRGM - ID-UT 2010	OTHER	1,305	0	0	0	0	0	0	0	1,305
1823930	HOME ENERGY EFFICIENCY INCENTIVE PROG -	OTHER	23	0	0	0	0	0	0	0	23
1823930	ENERGY FINANSWER - ID/UT 2011	OTHER	143	0	0	0	0	0	0	0	143
1823930	INDUSTRIAL FINANSWER - ID-UT 2011	OTHER	37	0	0	0	0	0	0	0	37
1823930	IRRIGATION INTERRUPTIBLE ID-UT 2011	OTHER	425	0	0	0	0	0	0	0	425
1823930	LOW INCOME WZ - ID-UT 2011	OTHER	126	0	0	0	0	0	0	0	126
1823930	REFRIGERATOR RECYCLING PGM - ID-UT 2011	OTHER	632	0	0	0	0	0	0	0	632
1823930	COMMERCIAL FINANSWER EXPR - ID-UT 2011	OTHER	77	0	0	0	0	0	0	0	77
1823930	INDUSTRIAL FINANSWER EXPR - ID-UT 2011	OTHER	508	0	0	0	0	0	0	0	508
1823930	IRRIGATION EFFICIENCY PRGM - ID-UT 2011	OTHER	699	0	0	0	0	0	0	0	699
1823930	HOME ENERGY EFFICIENCY INCENTIVE PROG -	OTHER	0	0	0	0	0	0	0	0	0



Regulatory Assets

13 Month Average as of December 2017
Allocation Method - Factor 2017 Protocol
(Allocated in Thousands)

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1823930	DSR COSTS NOT AMORT	OTHER	35	0	0	0	0	0	0	0	35
1823930	DSR COSTS NOT AMORT	ENERGY FINANSWER - ID 2012	303	0	0	0	0	0	0	0	303
1823930	DSR COSTS NOT AMORT	INDUSTRIAL FINANSWER - ID 2012	303	0	0	0	0	0	0	0	303
1823930	DSR COSTS NOT AMORT	IRRIGATION INTERRUPTIBLE - ID 2012	44	0	0	0	0	0	0	0	44
1823930	DSR COSTS NOT AMORT	LOW INCOME WZ - ID- 2012	296	0	0	0	0	0	0	0	296
1823930	DSR COSTS NOT AMORT	REFRIGERATOR RECYCLING PGM - ID 2012	115	0	0	0	0	0	0	0	115
1823930	DSR COSTS NOT AMORT	COMMERCIAL FINANSWER EXPR - ID 2012	706	0	0	0	0	0	0	0	706
1823930	DSR COSTS NOT AMORT	INDUSTRIAL FINANSWER EXPR - ID 2012	226	0	0	0	0	0	0	0	226
1823930	DSR COSTS NOT AMORT	IRRIGATION EFFICIENCY PRGRM - ID 2012	847	0	0	0	0	0	0	0	847
1823930	DSR COSTS NOT AMORT	HOME ENERGY EFFICIENCY INCENTIVE PROG -	789	0	0	0	0	0	0	0	789
1823930	DSR COSTS NOT AMORT	COMMERCIAL DIRECT INSTALL - ID 2012	0	0	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	AGRICULTURAL FINANSWER EXPR - ID 2012	7	0	0	0	0	0	0	0	7
1823930	DSR COSTS NOT AMORT	ENERGY MANAGEMENT-COMM - UT 2012	0	0	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	ENERGY MANAGEMENT-IND - UT 2012	0	0	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	RECOMMISSIONING INDUSTRIAL - UT 2012	6	0	0	0	0	0	0	0	6
1823930	DSR COSTS NOT AMORT	ENERGY MANAGEMENT-COMM - WA 2012	0	0	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	ENERGY MANAGEMENT-IND - WA 2012	0	0	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	ENERGY MGMT. INDUST - WY CAT2 -2012	0	0	0	0	0	0	0	0	0
1823930	DSR COSTS NOT AMORT	AGRICULTURAL FINANSWER EXPR - ID 2013	21	0	0	0	0	0	0	0	21
1823930	DSR COSTS NOT AMORT	ENERGY FINANSWER - ID 2013	77	0	0	0	0	0	0	0	77
1823930	DSR COSTS NOT AMORT	IRRIGATION INTERRUPTIBLE - ID 2013	294	0	0	0	0	0	0	0	294
1823930	DSR COSTS NOT AMORT	LOW INCOME WZ - ID- 2013	226	0	0	0	0	0	0	0	226
1823930	DSR COSTS NOT AMORT	REFRIGERATOR RECYCLING PGM - ID 2013	115	0	0	0	0	0	0	0	115
1823930	DSR COSTS NOT AMORT	COMMERCIAL FINANSWER EXPR - ID 2013	615	0	0	0	0	0	0	0	615
1823930	DSR COSTS NOT AMORT	INDUSTRIAL FINANSWER EXPR - ID 2013	363	0	0	0	0	0	0	0	363
1823930	DSR COSTS NOT AMORT	IRRIGATION EFFICIENCY PRGRM - ID 2013	1,222	0	0	0	0	0	0	0	1,222
1823930	DSR COSTS NOT AMORT	HOME ENERGY EFFICIENCY INCENTIVE PROG -	844	0	0	0	0	0	0	0	844
1823930	DSR COSTS NOT AMORT	RECOMMISSIONING INDUSTRIAL - UT 2013	58	0	0	0	0	0	0	0	58
1823930	DSR COSTS NOT AMORT	AGRICULTURAL FINANSWER EXPR - ID 2014	122	0	0	0	0	0	0	0	122
1823930	DSR COSTS NOT AMORT	COMMERCIAL FINANSWER EXPR - ID 2014	683	0	0	0	0	0	0	0	683
1823930	DSR COSTS NOT AMORT	INDUSTRIAL FINANSWER EXPR - ID 2014	154	0	0	0	0	0	0	0	154
1823930	DSR COSTS NOT AMORT	HOME ENERGY EFFICIENCY INCENTIVE PROG -	854	0	0	0	0	0	0	0	854
1823930	DSR COSTS NOT AMORT	INDUSTRIAL FINANSWER - ID 2014	105	0	0	0	0	0	0	0	105
1823930	DSR COSTS NOT AMORT	IRRIGATION EFFICIENCY PRGRM - ID 2014	268	0	0	0	0	0	0	0	268
1823930	DSR COSTS NOT AMORT	LOW INCOME WZ - ID- 2014	449	0	0	0	0	0	0	0	449
1823930	DSR COSTS NOT AMORT	REFRIGERATOR RECYCLING PGM - ID 2014	122	0	0	0	0	0	0	0	122
1823930	DSR COSTS NOT AMORT	AGRICULTURAL FINANSWER EXPR - ID 2015	2	0	0	0	0	0	0	0	2
1823930	DSR COSTS NOT AMORT	COMMERCIAL FINANSWER EXPR - ID 2015	157	0	0	0	0	0	0	0	157
1823930	DSR COSTS NOT AMORT	ENERGY FINANSWER - ID 2015	6	0	0	0	0	0	0	0	6
1823930	DSR COSTS NOT AMORT	HOME ENERGY EFFICIENCY INCENTIVE PROG -	848	0	0	0	0	0	0	0	848



Regulatory Assets

13 Month Average as of December 2017
Allocation Method - Factor 2017 Protocol
(Allocated in Thousands)

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1823930	DSR COSTS NOT AMORT	OTHER	63	0	0	0	0	0	0	0	63
1823930	INDUSTRIAL FINANSWER - ID 2015	OTHER	80	0	0	0	0	0	0	0	80
1823930	INDUSTRIAL FINANSWER EXPR - ID 2015	OTHER	236	0	0	0	0	0	0	0	236
1823930	IRRIGATION EFFICIENCY PRGRM - ID 2015	OTHER	296	0	0	0	0	0	0	0	296
1823930	LOW INCOME WZ - ID- 2015	OTHER	106	0	0	0	0	0	0	0	106
1823930	REFRIGERATOR RECYCLING PGM - ID 2015	OTHER	450	0	0	0	0	0	0	0	450
1823930	HOME ENERGY EFFICIENCY INCENTIVE PROG -	OTHER	80	0	0	0	0	0	0	0	80
1823930	IRRIGATION EFFICIENCY PRGRM - ID 2016	OTHER	245	0	0	0	0	0	0	0	245
1823930	LOW INCOME WZ - ID- 2016	OTHER	14	0	0	0	0	0	0	0	14
1823930	REFRIGERATOR RECYCLING PGM - ID 2016	OTHER	37,942	0	0	0	0	0	1,529	0	36,413
1823940	DSR CARRYING CHARGES	IDU	0	0	0	0	0	0	0	0	0
1823940	DSR CARRYING CHARGES	UT	0	0	0	0	0	0	0	0	0
1823940	ENERGY FINANSWER94	UT	0	0	0	0	0	0	0	0	0
1823940	DSR CARRYING CHARGES	UT	0	0	0	0	0	0	0	0	0
1823940	ENERGY FINANSWER95	UT	0	0	0	0	0	0	0	0	0
1823940	DSR CARRYING CHARGES	UT	0	0	0	0	0	0	0	0	0
1823940	ENERGY FINANSWER96	UT	0	0	0	0	0	0	0	0	0
1823940	DSR CARRYING CHARGES	UT	0	0	0	0	0	0	0	0	0
1823940	IND FINANSWER 94	UT	0	0	0	0	0	0	0	0	0
1823940	DSR CARRYING CHARGES	UT	0	0	0	0	0	0	0	0	0
1823940	IND FINANSWER 95	UT	0	0	0	0	0	0	0	0	0
1823940	DSR CARRYING CHARGES	UT	0	0	0	0	0	0	0	0	0
1823940	IND FINANSWER 96	UT	0	0	0	0	0	0	0	0	0
1823940	DSR CARRYING CHARGES	UT	0	0	0	0	0	0	0	0	0
1823940	FINANSWER 12000 94	UT	0	0	0	0	0	0	0	0	0
1823940	DSR CARRYING CHARGES	UT	0	0	0	0	0	0	0	0	0
1823940	COMM RETRO 94	UT	0	0	0	0	0	0	0	0	0
1823940	DSR CARRYING CHARGES	UT	0	0	0	0	0	0	0	0	0
1823940	ECONS 94	UT	0	0	0	0	0	0	0	0	0
1823940	DSR CARRYING CHARGES	UT	0	0	0	0	0	0	0	0	0
1823940	ECONS 95	UT	0	0	0	0	0	0	0	0	0
1823940	DSR CARRYING CHARGES	UT	0	0	0	0	0	0	0	0	0
1823940	ECONS 96	UT	0	0	0	0	0	0	0	0	0
1823940	DSR CARRYING CHARGES	UT	0	0	0	0	0	0	0	0	0
1823940	RFP EUA ONSITE 95	UT	0	0	0	0	0	0	0	0	0
1823940	DSR CARRYING CHARGES	UT	0	0	0	0	0	0	0	0	0
1823940	RFP EUA ONSITE 96	UT	0	0	0	0	0	0	0	0	0
1823940	DSR CARRYING CHARGES	UT	0	0	0	0	0	0	0	0	0
1823940	RFP CES/WAY - CARRYING CHG - UT 1995	UT	0	0	0	0	0	0	0	0	0
1823940	DSR CARRYING CHARGES	UT	0	0	0	0	0	0	0	0	0
1823940	RFP CES/WAY - CARRYING CHG - UT 1996	UT	0	0	0	0	0	0	0	0	0
1823940	DSR CARRYING CHARGES	UT	0	0	0	0	0	0	0	0	0
1823940	MAJOR ACCOUNTS 94	UT	0	0	0	0	0	0	0	0	0
1823940	DSR CARRYING CHARGES	UT	0	0	0	0	0	0	0	0	0
1823940	MAJOR ACCOUNTS 95	UT	0	0	0	0	0	0	0	0	0
1823940	DSR CARRYING CHARGES	UT	0	0	0	0	0	0	0	0	0
1823940	MAJOR ACCOUNTS 96	UT	0	0	0	0	0	0	0	0	0
1823940	DSR CARRYING CHARGES	UT	0	0	0	0	0	0	0	0	0
1823940	REFRIGERATION 95	UT	0	0	0	0	0	0	0	0	0
1823940	DSR CARRYING CHARGES	UT	0	0	0	0	0	0	0	0	0
1823940	SCHEDULE 5 94	UT	0	0	0	0	0	0	0	0	0
1823940	DSR CARRYING CHARGES	UT	0	0	0	0	0	0	0	0	0
1823940	MARKET TRANS 96	UT	0	0	0	0	0	0	0	0	0
1823940	DSR CARRYING CHARGES	OTHER	3,457	0	0	0	0	0	0	0	3,457
1823940	UT CARRYING CHARGE - 2001/2002	OTHER	-680	0	0	0	0	0	0	0	-680
1823940	WA REVENUE RECOVERY - CARRYING CHG PENAL	OTHER	163	0	0	0	0	0	163	0	0
1823940	DSR CARRYING CHARGES	IDU	-102	0	0	0	0	0	0	0	-102
1823940	Wy DSM - Cat1 - Carrying Charges	OTHER	-34	0	0	0	0	0	0	0	-34
1823940	DSR CARRYING CHARGES	OTHER	-86	0	0	0	0	0	0	0	-86
1823940	Wy DSM - Cat2 - Carrying Charges	OTHER	0	0	0	0	0	0	0	0	0
1823940	DSR CARRYING CHARGES	OTHER	0	0	0	0	0	0	0	0	0
1823940	Wy DSM - Cat3 - Carrying Charges	OTHER	0	0	0	0	0	0	0	0	0
1823940	DSR CARRYING CHARGES	OTHER	2,719	0	0	0	0	0	163	0	2,556
1823940 Total			0	0	0	0	0	0	0	0	0
1823950	DSR DEF AMORTIZATION	OTHER	0	0	0	0	0	0	0	0	0
1823950	OR REV - DEF RECOVERY OFFEST 2002	OTHER	0	0	0	0	0	0	0	0	0



Regulatory Assets

13 Month Average as of December 2017
 Allocation Method - Factor 2017 Protocol
 (Allocated in Thousands)

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1823950 Total				0	0	0	0	0	0	0	0
1823960	DSR DEF NET LOST REV	101662	0	0	0	0	0	0	0	0	0
1823960	NET LOST REVN COMM	101663	0	0	0	0	0	0	0	0	0
1823960	DSR DEF NET LOST REV	101664	0	0	0	0	0	0	0	0	0
1823960	NET LOST REVN COMM	101665	0	0	0	0	0	0	0	0	0
1823960	DSR DEF NET LOST REV	101666	0	0	0	0	0	0	0	0	0
1823960	NET LOST REVN ECONS	101667	0	0	0	0	0	0	0	0	0
1823960	DSR DEF NET LOST REV	101668	0	0	0	0	0	0	0	0	0
1823960	NET LOST REVN LOW	101669	0	0	0	0	0	0	0	0	0
1823960	DSR DEF NET LOST REV	101670	0	0	0	0	0	0	0	0	0
1823960	NET LOST REVN SERP	101671	0	0	0	0	0	0	0	0	0
1823960	DSR DEF NET LOST REV	101672	0	0	0	0	0	0	0	0	0
1823960	NET LOST REVN SERP	101673	0	0	0	0	0	0	0	0	0
1823960	DSR DEF NET LOST REV	101674	0	0	0	0	0	0	0	0	0
1823960	NET LOST REVN 12000	101675	0	0	0	0	0	0	0	0	0
1823960	DSR DEF NET LOST REV	101676	0	0	0	0	0	0	0	0	0
1823960	NET LOST REVN 12000	101677	0	0	0	0	0	0	0	0	0
1823960	DSR DEF NET LOST REV	101678	0	0	0	0	0	0	0	0	0
1823960	NET LOST REVN SCHD 5	101679	0	0	0	0	0	0	0	0	0
1823960	DSR DEF NET LOST REV	101680	0	0	0	0	0	0	0	0	0
1823960	NET LOST REVN MAJOR	101681	0	0	0	0	0	0	0	0	0
1823960	DSR DEF NET LOST REV	101682	0	0	0	0	0	0	0	0	0
1823960	NET LOST REVN MAJOR	101683	0	0	0	0	0	0	0	0	0
1823960	DSR DEF NET LOST REV	101684	0	0	0	0	0	0	0	0	0
1823960	NET LOST REVN COMM	101685	0	0	0	0	0	0	0	0	0
1823960	DSR DEF NET LOST REV	101686	0	0	0	0	0	0	0	0	0
1823960	NET LOST REVN COMM	101687	0	0	0	0	0	0	0	0	0
1823960	DSR DEF NET LOST REV	101688	0	0	0	0	0	0	0	0	0
1823960	NET LOST REVN IND	101691	0	0	0	0	0	0	0	0	0
1823960	DSR DEF NET LOST REV	101692	0	0	0	0	0	0	0	0	0
1823960	NET LOST REVN IND	101693	0	0	0	0	0	0	0	0	0
1823960	DSR DEF NET LOST REV	101694	0	0	0	0	0	0	0	0	0
1823960	NET LOST REVN CES WAY	101695	0	0	0	0	0	0	0	0	0
1823960	DSR DEF NET LOST REV	101696	0	0	0	0	0	0	0	0	0
1823960	NET LOST REVN CES WAY	101697	0	0	0	0	0	0	0	0	0
1823960	DSR DEF NET LOST REV	101698	0	0	0	0	0	0	0	0	0
1823960	NET LOST REVN EF CUSTOM	101699	0	0	0	0	0	0	0	0	0
1823960	DSR DEF NET LOST REV	101700	0	0	0	0	0	0	0	0	0
1823960	NET LOST REVN EF CUSTOM		0	0	0	0	0	0	0	0	0
1823960 Total				0	0	0	0	0	0	0	0
1823990	OTHER REG ASSET-N CST	138010	5,131	77	1,280	392	863	2,186	332	0	0
1823990	OTHER REG ASSET-N CST	138015	5,640	0	0	0	0	0	0	0	0
1823990	OTHER REG ASSET-N CST	138020	5,640	0	0	0	0	0	0	0	5,640



Regulatory Assets

13 Month Average as of December 2017
 Allocation Method - Factor 2017 Protocol
 (Allocated in Thousands)

Primary Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823990	OTHR REG ASSET-N CST	OTHER	0	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	OTHER	0	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	OTHER	0	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	OTHER	15,146	0	0	0	0	0	0	0	15,146
1823990	OTHR REG ASSET-N CST	OTHER	1,046	0	0	0	0	0	0	0	1,046
1823990	OTHR REG ASSET-N CST	OTHER	4,202	0	0	0	0	0	0	0	4,202
1823990	OTHR REG ASSET-N CST	OTHER	0	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	OTHER	0	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	OTHER	4,088	0	0	0	0	0	0	0	4,088
1823990	OTHR REG ASSET-N CST	OTHER	832	0	0	0	0	0	0	0	832
1823990	OTHR REG ASSET-N CST	IDU	0	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	WA	0	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	CONTRA REG ASSET - DSM RESERVE	0	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	RegA - DSM - Recl to Curr	-2,006	0	0	0	0	0	0	0	-2,006
1823990	OTHR REG ASSET-N CST	Regulatory Asset - Balance Recl	2,439	0	0	0	0	0	0	0	2,439
1823990	OTHR REG ASSET-N CST	Regulatory Asset - Balance Recl	743	0	0	0	0	0	0	0	743
1823990	OTHR REG ASSET-N CST	Reg Alternative Rate for Energy (CARE)	583	0	0	0	0	0	0	0	583
1823990	OTHR REG ASSET-N CST	Reg Asset - DSM - CA - Balance Recl	590	0	0	0	0	0	0	0	590
1823990	OTHR REG ASSET-N CST	Reg Asset - DSM - OR - Recl to Curr	-9	0	0	0	0	0	0	0	-9
1823990	OTHR REG ASSET-N CST	RegA - DSM - OR - Recl to Curr	10	0	0	0	0	0	0	0	10
1823990	OTHR REG ASSET-N CST	Reg Asset - DSM - UT - Balance Recl	7,610	0	0	0	0	0	0	0	7,610
1823990	OTHR REG ASSET-N CST	RegA - DSM - WA - Recl to Curr	-269	0	0	0	0	0	0	0	-269
1823990	OTHR REG ASSET-N CST	Reg Asset - DSM - WA - Balance Recl	89	0	0	0	0	0	0	0	89
1823990	OTHR REG ASSET-N CST	RegA - DSM - WY - Recl to Curr	-3,356	0	0	0	0	0	0	0	-3,356
1823990	OTHR REG ASSET-N CST	Powerdale Hydro Decom Reg Asset - CA	0	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	Powerdale Hydro Decom Reg Asset - ID	91	0	0	0	0	0	91	0	0
1823990	OTHR REG ASSET-N CST	Powerdale Hydro Decom Reg Asset - OR	0	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	Powerdale Hydro Decom Reg Asset - WA	0	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	Powerdale Hydro Decom Reg Asset - WY	0	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	RegA - Decom Costs - Recl to Curr	0	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	RegA - Deer Creek - OR - Recl to Curr	-5,131	-77	-1,280	-392	-863	-2,186	-332	-2	0
1823990	OTHR REG ASSET-N CST	RETAIL ACCESS PROJECT - INC	0	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	ENERGY TRUST OF OREGON - SB 1149	0	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	SB1149 IMPLEMENT - PHASE 1 RESIDENTIAL	0	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	SB1149 IMPLEMENT - SMALL NONRESIDENTIAL	0	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	SB1149 IMPLEMENT - LARGE NONRESIDENTIAL	0	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	TRANSITION COSTS-RETIREMENT & DISPLACE	0	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	CHOLLA FUEL CONTRACT NEGOTIATIONS	0	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	Reg Asset - CA GHG Allowances	-1,807	0	0	0	0	0	0	0	-1,807
1823990	OTHR REG ASSET-N CST	Reg Asset - CY14 CA GHG Allowances	0	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	RegA - CA GHG Allowances - Recl to Curr	0	0	0	0	0	0	0	0	0



Regulatory Assets

13 Month Average as of December 2017
Allocation Method - Factor 2017 Protocol
(Allocated in Thousands)

Primary Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823990	OTHR REG ASSET-N CST	187049	RegA - CA GHG Allowances - Balance Recl	OTHER	2,097	0	0	0	0	0	2,097
1823990	OTHR REG ASSET-N CST	187050	CHOLLA PLANT TRANSACTION COSTS	SGCT	201	3	16	30	88	12	0
1823990	OTHR REG ASSET-N CST	187051	WASHINGTON COLSTRIP #3 REGULATORY ASSET	SE	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187051	WASHINGTON COLSTRIP #3 REGULATORY ASSET	WA	187	0	187	0	0	0	0
1823990	OTHR REG ASSET-N CST	187058	TRAIL MTN MINE UNRECOVERED INVEST	SE	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187059	TRAIL Mtn Mine Costs - Deseret Settlement	SE	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187070	Trail Mtn Mine Costs - Deseret Settlement	SE	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187082	RTO Grid West N/R - WY	OTHER	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187090	REGULATORY ASSET - FEDERAL INT EXP	UT	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187091	Regulatory Asset - Federal Int Exp (WY)	OTHER	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187092	Reg Asset - Federal Repair Interest (ID)	OTHER	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187095	Reg Asset - Medicare Subsidy	OTHER	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187096	Reg Asset - Tax Rev Req Adj-WY	WYU	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187105	Y2K DEFERRAL - OREGON 98-00	OTHER	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187106	BSIP/SAP - UT	UT	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187107	GLENROCK MINE EXCLUDING RECLAMATION - UT	UT	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187108	SOFTWARE WRITE DOWN 1997 - UT	UT	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187109	SOFTWARE WRITE DOWN 1999 - UT	UT	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187110	TRANSITION TEAM COSTS - UT	UT	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187111	NOELL KEMPF CAP - UT	UT	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187112	P&M STRIKE AMORT - UT	UT	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187113	98 EARLY RETIREMENT - OR	OR	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187114	94-98 FED/STATE INCOME TAX AUDIT PAYMENT	OTHER	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187190	Reg Asset-WA REC CY2014 Forward	OTHER	-11	0	0	0	0	0	-11
1823990	OTHR REG ASSET-N CST	187191	Reg Asset - WA RPS Purchase	OTHER	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187201	MAY 2000 TRANSITION PLAN COSTS - CA	CA	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187202	MAY 2000 TRANSITION PLAN COSTS - ID	IDU	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187203	MAY 2000 TRANSITION PLAN COSTS - OR	OTHER	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187204	MAY 2000 TRANSITION PLAN COSTS - UT	UT	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187205	MAY 2000 TRANSITION PLAN COSTS - WYP	WYP	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187206	MAY 2000 TRANSITION PLAN COSTS - WYU	WYU	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187211	MEHC TRANSITION PLAN - WA	WA	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187213	WY 2006- TRAN SEV CST	OTHER	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187214	OR - MEHC Transition Service Costs	OTHER	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187215	CA - MEHC Transition Severance Costs	CA	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187221	Reg Asset - Tax Adj on PR Benefits - CA	OTHER	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187222	Reg Asset - Tax Adj on PR Benefits - ID	OTHER	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187223	Reg Asset - Tax Adj on PR Benefits - OR	OTHER	444	0	0	0	0	0	444
1823990	OTHR REG ASSET-N CST	187224	Reg Asset - Tax Adj on PR Benefits - UT	OTHER	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187225	Reg Asset - Tax Adj on PR Benefits - WA	OTHER	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187226	Reg Asset - Tax Adj on PR Benefits - WY	OTHER	0	0	0	0	0	0	0



Regulatory Assets

13 Month Average as of December 2017
 Allocation Method - Factor 2017 Protocol
 (Allocated in Thousands)

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1823990	OTHR REG ASSET-N CST	OTHER	0	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	RegA - Transition Severance - Recl to Cu	-4,202	0	0	0	0	0	0	0	-4,202
1823990	OTHR REG ASSET-N CST	RegA - BPA Balancing Accts - Recl to Cur	0	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	CA - Jan 2010 Storm Costs	42	0	0	0	0	0	0	0	42
1823990	OTHR REG ASSET-N CST	RegA - ID 2017 Protocol - MSP Deferral	6	0	0	0	0	0	6	0	0
1823990	OTHR REG ASSET-N CST	RegA - UT 2017 Protocol - MSP Deferral	2,199	0	0	0	0	2,199	0	0	0
1823990	OTHR REG ASSET-N CST	RegA - WY 2017 Protocol - MSP Deferral	0	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	RegA - WY 2017 Protocol - MSP Deferral	277	0	0	0	277	0	0	0	0
1823990	OTHR REG ASSET-N CST	Contra Reg Asset-Carbon Pt Dec/Inv-CA	-52	-52	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	Reg Asset - Deprec Increase - ID	4,997	0	0	0	0	0	4,997	0	0
1823990	OTHR REG ASSET-N CST	Reg Asset - Deprec Increase - UT	1,793	0	0	0	0	1,793	0	0	0
1823990	OTHR REG ASSET-N CST	Reg Asset - Deprec Increase - WY	6,191	0	0	0	6,191	0	0	0	0
1823990	OTHR REG ASSET-N CST	Reg Asset - Carbon Unrec Plant - ID	1,675	0	0	0	0	0	1,675	0	0
1823990	OTHR REG ASSET-N CST	Reg Asset - Carbon Decomm - ID	0	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	Reg Asset - Carbon Unrec Plant - UT	12,056	0	0	0	0	12,056	0	0	0
1823990	OTHR REG ASSET-N CST	Reg Asset - Carbon Decomm - UT	0	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	Reg Asset - Carbon Unrec Plant - WY	4,054	0	0	0	4,054	0	0	0	0
1823990	OTHR REG ASSET-N CST	Reg Asset - Carbon Decomm - WY	0	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	REG ASSET - CARBON PLT DECOM/INVENTORY	3,458	53	891	280	522	1,504	207	1	0
1823990	OTHR REG ASSET-N CST	Reg Asset-OR Sch 94 Distr Safety Surch	0	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	Reg Asset - UT - Pref Stock Redemp Loss	554	0	0	0	0	0	0	0	554
1823990	OTHR REG ASSET-N CST	Reg Asset - WY - Pref Stock Redemp Loss	191	0	0	0	0	0	0	0	191
1823990	OTHR REG ASSET-N CST	Reg Asset - WA - Pref Stock Redemp Loss	89	0	0	0	0	0	0	0	89
1823990	OTHR REG ASSET-N CST	ID - Deferred Overburden Costs	366	0	0	0	0	0	0	0	366
1823990	OTHR REG ASSET-N CST	WY - Deferred Overburden Costs	1,029	0	0	0	1,029	0	0	0	0
1823990	OTHR REG ASSET-N CST	Reg Asset-WA-Mierwin Project	-3	0	0	0	0	0	0	0	-3
1823990	OTHR REG ASSET-N CST	CA Mobile Home Park Conversion (MHP/CBA)	22	0	0	0	0	0	0	0	22
1823990	OTHR REG ASSET-N CST	Reg Asset - UT MPA Balancing Account	0	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	Reg Asset - UT Major Plant Additions	0	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	Reg Asset - WY Def Advertising Costs	0	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	Reg Asset - CA Naughton U3 Costs	0	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	Reg Asset - Naughton Unit #3 Costs	0	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	Contra Reg Asset - Naughton U3 - OR	0	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	Contra Reg Asset - Naughton U3 - WA	0	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	Reg Asset - OR Solar Feed-In Tariff	-1,176	0	0	0	0	0	0	0	-1,176
1823990	OTHR REG ASSET-N CST	REG ASSET - CA SOLAR FEED-IN TARIFF	0	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	Reg Asset - OR Solar Feed-In Tariff 2012	0	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	Reg Asset-OR Solar Feed-In Tariff 2013	0	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	Reg Asset-OR Solar Feed-In Tariff 2014	0	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	Reg Asset-OR Solar Feed-In Tariff 2015	5	0	0	0	0	0	0	0	5
1823990	OTHR REG ASSET-N CST	Reg Asset-OR Solar Feed-In Tariff 2016	2,064	0	0	0	0	0	0	0	2,064
1823990	OTHR REG ASSET-N CST	Reg Asset-OR Solar Feed-In Tariff 2017	2,948	0	0	0	0	0	0	0	2,948



Regulatory Assets

13 Month Average as of December 2017
 Allocation Method - Factor 2017 Protocol
 (Allocated in Thousands)

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1823990	OTHR REG ASSET-N CST	OTHER	164	0	0	0	0	0	0	0	164
1823990	OTHR REG ASSET-N CST	Reg Asset-OR Solar Feed-In Tariff 2018	-14,726	0	0	0	0	0	0	0	-14,726
1823990	OTHR REG ASSET-N CST	Reg Asset - UT Solar Incentive Program	0	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	RegA - CA Solar Feed-In - Recl to Curr	0	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	RegA - OR Solar Feed-In - Recl to Curr	-4,032	0	0	0	0	0	0	0	-4,032
1823990	OTHR REG ASSET-N CST	RegA - UT Solar Feed-In - Recl to Curr	-55	0	0	0	0	0	0	0	-55
1823990	OTHR REG ASSET-N CST	RegA - Solar Feed-In - Recl to Curr	-2,900	0	0	0	0	0	0	0	-2,900
1823990	OTHR REG ASSET-N CST	Reg Asset-Utah STEP Pilot Prog Bal Acct	21,054	0	0	0	0	0	0	0	21,054
1823990	OTHR REG ASSET-N CST	UT-Klamath Hydro Relicensing Costs	1,177	0	0	0	0	0	0	0	1,177
1823990	OTHR REG ASSET-N CST	RegA - CA Solar Feed-In - Recl to Liab	17,560	0	0	0	0	0	0	0	17,560
1823990	OTHR REG ASSET-N CST	RegA - UT Solar Feed-In - Recl to Liab	1,385	0	0	0	0	0	0	0	1,385
1823990	OTHR REG ASSET-N CST	Reg Asset-UT Subscriber Solar Program	0	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	Reg Asset - CA RPS Purchase	-122	0	0	0	0	0	0	0	-122
1823990	OTHR REG ASSET-N CST	Reg A-WA Decoupling Mech Sep16-Jun17	-789	0	0	0	0	0	0	0	-789
1823990	OTHR REG ASSET-N CST	Reg A-WA Decoupling Mech Jul17-Jun18	-473	0	0	0	0	0	0	0	-473
1823990	OTHR REG ASSET-N CST	Contra Reg A-WA Decoupling Sep16-Jun17	-40	0	0	0	0	0	0	0	-40
1823990	OTHR REG ASSET-N CST	Contra Reg A-WA Decoupling Jul17-Jun18	1,424	0	0	0	0	0	0	0	1,424
1823990	OTHR REG ASSET-N CST	Reg A - WA Decoupling Mechanism-Reclass	-832	0	0	0	0	0	0	0	-832
1823990	OTHR REG ASSET-N CST	RegA - Other - Recl to Curr	0	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	RegA - OR Asset Sale Gain-Recl to Curr	5,526	0	0	0	0	0	0	0	5,526
1823990	OTHR REG ASSET-N CST	Reg Asset - UT EIM Expense Deferral	-5,526	0	0	0	0	0	0	0	-5,526
1823990	OTHR REG ASSET-N CST	Contra Reg Asset - UT EIM Deferral	598	0	0	0	0	0	0	0	598
1823990	OTHR REG ASSET-N CST	Reg Asset - RPS Compliance Purchases	0	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	IMPLEMENTATION COST II - RESIDENTIAL	0	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	IMPLEMENTATION COST II - NON-RESIDENTIAL	0	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	IMPLEMENTATION COST II - NON-RESIDENTIAL	0	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	IMPLEMENTATION COST 3 - RESIDENTIAL	0	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	IMPLEMENTATION COST 3 - NON RES SMALL	0	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	IMPLEMENTATION COST 3 - NON RES LARGE	0	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	Reg Asset - CA ECAC CY2012	0	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	Reg Asset - CA ECAC CY2013	0	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	Reg Asset - CA ECAC CY2014	0	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	Reg Asset - CA ECAC CY2015	782	0	0	0	0	0	0	0	782
1823990	OTHR REG ASSET-N CST	Reg Asset - CA ECAC CY2016	946	0	0	0	0	0	0	0	946
1823990	OTHR REG ASSET-N CST	CONTRA REG ASSET - CA ECAC CY2012	0	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	Contra Reg Asset - CA ECAC CY2013	0	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	Contra Reg Asset - CA ECAC CY2014	0	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	Contra Reg Asset - CA ECAC CY2015	0	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	Reg Asset - ID ECAM Dec11-Nov12 Mnsanto	0	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	Reg Asset - ID ECAM Dec11-Nov12 Agrium	0	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	Reg Asset - ID ECAM Dec11-Nov12	0	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	Reg Asset - ID ECAM Dec12-Nov13	0	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	Reg Asset - ID ECAM Dec13-Nov14	0	0	0	0	0	0	0	0	0



Regulatory Assets

13 Month Average as of December 2017
 Allocation Method - Factor 2017 Protocol
 (Allocated in Thousands)

Primary Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823990	OTHR REG ASSET-N CST	OTHER	0	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	REG ASSET - ID ECAM Dec12-Nov13 Mnsanto	0	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	REG ASSET - ID ECAM Dec12-NOV13 AGRIMUM	0	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	Contra Reg Asset - ID ECAM Dec11 -Nov12	0	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	Contra Reg Asset - ID ECAM Dec12-Nov13	0	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	Contra Reg Asset - ID ECAM Dec13-Nov14	0	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	Reg Asset - UT EBA Oct-Dec11	0	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	Reg Asset - UT EBA CY2012	0	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	Reg Asset - UT EBA Oct11-Dec11	0	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	Reg Asset - UT EBA CY2013	0	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	Reg Asset - UT EBA CY2014	0	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	Reg Asset - UT EBA CY2015	3,372	0	0	0	0	0	0	0	3,372
1823990	OTHR REG ASSET-N CST	Reg Asset - UT EBA CY2016	-1,384	0	0	0	0	0	0	0	-1,384
1823990	OTHR REG ASSET-N CST	Reg Asset - UT EBA CY2017	6,350	0	0	0	0	0	0	0	6,350
1823990	OTHR REG ASSET-N CST	Reg Asset - UT EBA Group Amortization	0	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	Reg Asset - UT RBA CY2012	0	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	Reg Asset - UT RBA CY2013	0	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	Reg Asset - UT RBA CY2014	1,038	0	0	0	0	0	0	0	1,038
1823990	OTHR REG ASSET-N CST	Reg Asset - UT RBA CY2015	-111	0	0	0	0	0	0	0	-111
1823990	OTHR REG ASSET-N CST	Reg Asset - UT RBA CY2016	-547	0	0	0	0	0	0	0	-547
1823990	OTHR REG ASSET-N CST	Reg Asset - UT RBA CY2017	-148	0	0	0	0	0	0	0	-148
1823990	OTHR REG ASSET-N CST	Contra Reg Asset - UT EBA CY2012	0	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	Contra Reg Asset - UT EBA CY2013	0	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	Contra Reg Asset - UT EBA CY2014	0	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	Contra Reg Asset - UT EBA CY2015	-275	0	0	0	0	0	0	0	-275
1823990	OTHR REG ASSET-N CST	Contra Reg Asset - UT EBA CY2016	-3,222	0	0	0	0	0	0	0	-3,222
1823990	OTHR REG ASSET-N CST	Contra Reg Asset - UT EBA CY2017	-273	0	0	0	0	0	0	0	-273
1823990	OTHR REG ASSET-N CST	Reg Asset - WY ECAM CY2012	0	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	Reg Asset - WY ECAM CY2013	0	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	Reg Asset - WY ECAM CY2014	0	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	Reg Asset - WY ECAM CY2015	2,124	0	0	0	0	0	0	0	2,124
1823990	OTHR REG ASSET-N CST	Reg Asset - WY ECAM CY2016	-4,815	0	0	0	0	0	0	0	-4,815
1823990	OTHR REG ASSET-N CST	Reg Asset - WY ECAM CY2017	-2,554	0	0	0	0	0	0	0	-2,554
1823990	OTHR REG ASSET-N CST	Reg Asset - WY ECAM CY2018	22	0	0	0	0	0	0	0	22
1823990	OTHR REG ASSET-N CST	Reg Asset - WY RRA CY2012	0	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	Reg Asset - WY RRA CY2013	0	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	Reg Asset - WY RRA CY2014	0	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	Reg Asset - WY RRA CY2015	78	0	0	0	0	0	0	0	78
1823990	OTHR REG ASSET-N CST	Reg Asset - WY RRA CY2016	-290	0	0	0	0	0	0	0	-290
1823990	OTHR REG ASSET-N CST	Reg Asset - WY RRA CY2017	106	0	0	0	0	0	0	0	106
1823990	OTHR REG ASSET-N CST	Contra Reg Asset - WY ECAM CY2012	0	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	Contra Reg Asset - WY ECAM CY2013	0	0	0	0	0	0	0	0	0



Regulatory Assets

13 Month Average as of December 2017
Allocation Method - Factor 2017 Protocol
(Allocated in Thousands)

Primary Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823990	OTHR REG ASSET-N CST	187874	0	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187875	0	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187876	-835	0	0	0	0	0	0	0	-835
1823990	OTHR REG ASSET-N CST	187877	-1	0	0	0	0	0	0	0	-1
1823990	OTHR REG ASSET-N CST	187878	-142	0	0	0	0	0	0	0	-142
1823990	OTHR REG ASSET-N CST	187881	0	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187883	0	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187886	-175	0	0	0	0	0	0	0	-175
1823990	OTHR REG ASSET-N CST	187888	-143	0	0	0	0	0	0	0	-143
1823990	OTHR REG ASSET-N CST	187889	48	0	0	0	0	0	0	0	48
1823990	OTHR REG ASSET-N CST	187890	0	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187891	0	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187892	79	0	0	0	0	0	0	0	79
1823990	OTHR REG ASSET-N CST	187893	0	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187894	-23	0	0	0	0	0	0	0	-23
1823990	OTHR REG ASSET-N CST	187895	199	0	0	0	0	0	0	0	199
1823990	OTHR REG ASSET-N CST	187896	-857	0	0	0	0	0	0	0	-857
1823990	OTHR REG ASSET-N CST	187897	394	0	0	0	0	0	0	0	394
1823990	OTHR REG ASSET-N CST	187898	-22	0	0	0	0	0	0	0	-22
1823990	OTHR REG ASSET-N CST	187899	246	0	0	0	0	0	0	0	246
1823990	OTHR REG ASSET-N CST	187901	0	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187902	0	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187903	0	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187904	0	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187905	0	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187906	0	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187907	0	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187908	0	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187909	0	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187911	827	0	0	0	827	0	0	0	0
1823990	OTHR REG ASSET-N CST	187912	0	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187913	351	0	0	0	351	0	0	0	0
1823990	OTHR REG ASSET-N CST	187914	577	0	0	0	0	577	0	0	0
1823990	OTHR REG ASSET-N CST	187915	94	0	0	0	94	0	0	0	0
1823990	OTHR REG ASSET-N CST	187920	0	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187921	0	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187922	0	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187923	0	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187925	0	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187930	0	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	187935	0	0	0	0	0	0	0	0	0



Regulatory Assets

13 Month Average as of December 2017
Allocation Method - Factor 2017 Protocol
(Allocated in Thousands)

Primary Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823990	OTHR REG ASSET-N CST	OTHER	0	0	0	0	0	0	0	0	0
1823990	SB 408 REG ASSET - MCBIT (EVEN YEAR 1)	OTHER	0	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	OTHER	0	0	0	0	0	0	0	0	0
1823990	SB 408 REG ASSET - MCBIT (ODD YEAR 1)	OTHER	0	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	OTHER	0	0	0	0	0	0	0	0	0
1823990	SB 408 REG ASSET - MCBIT (EVEN YEAR 2)	OTHER	0	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	OR	0	0	0	0	0	0	0	0	0
1823990	DEFERRED COST OF TOU GUARANTEE	OTHER	0	0	0	0	0	0	0	0	0
1823990	DEFERRED INTERVENOR	OTHER	0	0	0	0	0	0	0	0	0
1823990	CA Klamath Transition Memo Account (KTMA)	CA	0	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	UT	-27	-27	0	0	0	-27	0	0	0
1823990	Defrd UT Ind Eval Fee	UT	41	41	0	0	0	0	0	0	41
1823990	CA DEFERRED INTERVENOR FUNDING	OTHER	2	2	0	0	0	0	0	0	2
1823990	DEFERRED OR INDEPENDENT EVALUATOR FEES	OTHER	27	27	0	0	0	0	27	0	0
1823990	ID Deferred Intervenor Funding	IDU	33	33	0	0	0	0	0	0	33
1823990	RegA - Intervenor Fees - Recl to Liab	OTHER	0	0	0	0	0	0	0	0	0
1823990	RegA - Intervenor/Eval Fees - Recl to Cu	OTHER	0	0	0	0	0	0	0	0	0
1823990	RegA - CA (CARE) Program - Recl to Liab	OTHER	0	0	0	0	0	0	0	0	0
1823990	RegA - OR Asset Sale Gain-Balance Recl	OTHER	283	283	0	0	0	0	0	0	283
1823990	Reg A - Insurance Reserves - Reclass	OTHER	7,580	7,580	0	0	0	0	0	0	7,580
1823990	DEFERRED NET POWER COSTS - WY 09	OTHER	0	0	0	0	0	0	0	0	0
1823990	DEFERRED NET POWER COSTS - WY 10	OTHER	0	0	0	0	0	0	0	0	0
1823990	Defferred Net Power Costs - WY 11	OTHER	0	0	0	0	0	0	0	0	0
1823990	Defferred Net Power Costs - WY 12	OTHER	0	0	0	0	0	0	0	0	0
1823990	Contra Reg Asset - CA ECAC CY2015	OTHER	-325	-325	0	0	0	0	0	0	-325
1823990	OTHR REG ASSET-N CST	OTHER	-163	-163	0	0	0	0	0	0	-163
1823990	Contra Reg Asset - CA ECAC CY2016	OTHER	1,834	1,834	0	0	0	0	0	0	1,834
1823990	Reg Asset - CA ECAC	OTHER	850	850	0	0	0	0	0	0	850
1823990	Contra Reg Asset - CA ECAC CY2017	OTHER	-45	-45	0	0	0	0	0	0	-45
1823990	OTHR REG ASSET-N CST	OTHER	0	0	0	0	0	0	0	0	0
1823990	Defferred Net Power Costs - ID 10	OTHER	0	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	OTHER	0	0	0	0	0	0	0	0	0
1823990	Defferred Net Power Costs - ID 11	OTHER	0	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	OTHER	0	0	0	0	0	0	0	0	0
1823990	Defferred Net Power Costs - ID 12	OTHER	0	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	OTHER	0	0	0	0	0	0	0	0	0
1823990	"Reg Asset - ID ECAM Dec10-Nov11, Mnsant	OTHER	0	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	OTHER	0	0	0	0	0	0	0	0	0
1823990	"Reg Asset - ID ECAM Dec10-Nov11, Agrium	OTHER	0	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	OTHER	0	0	0	0	0	0	0	0	0
1823990	Utah ECAM Regulatory Asset	OTHER	0	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	OTHER	0	0	0	0	0	0	0	0	0
1823990	Defferred Net Power Costs - OR	OTHER	0	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	OTHER	0	0	0	0	0	0	0	0	0
1823990	Contra Reg Asset - CA - Def NPC	OTHER	0	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	OTHER	0	0	0	0	0	0	0	0	0
1823990	Contra Reg Asset - ID - Def NPC	OTHER	0	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	OTHER	0	0	0	0	0	0	0	0	0
1823990	Contra Reg Asset - WY - Def NPC	OTHER	0	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	OTHER	0	0	0	0	0	0	0	0	0
1823990	Utah ECAM Regulatory Asset - Contra	OTHER	0	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	OTHER	0	0	0	0	0	0	0	0	0
1823990	RegA - Def Net Power Costs - Recl to Cur	OTHER	0	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	OTHER	0	0	0	0	0	0	0	0	0
1823990	Reg Asset - Def NPC Balance Reclss	OTHER	0	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	OR	0	0	0	0	0	0	0	0	0
1823990	REG ASSET - ENVIRONMENTAL COSTS	SG	0	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	OTHER	-2,487	-2,487	0	0	0	0	0	0	-2,487
1823990	RegA - CA Def Exc NPC - Recl to Curr	OTHER	1,212	1,212	0	0	0	0	0	0	1,212
1823990	OTHR REG ASSET-N CST	OTHER	5,726	5,726	0	0	0	0	0	0	5,726
1823990	Reg Asset - ID ECAM Dec15-Dec16	OTHER	0	0	0	0	0	0	0	0	0



Regulatory Assets

13 Month Average as of December 2017
Allocation Method - Factor 2017 Protocol
(Allocated in Thousands)

Primary Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1823990	OTHR REG ASSET-N CST	OTHER	3,748	0	0	0	0	0	0	0	3,748
1823990	OTHR REG ASSET-N CST	OTHER	0	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	OTHER	-207	0	0	0	0	0	0	0	-207
1823990	OTHR REG ASSET-N CST	OTHER	-123	0	0	0	0	0	0	0	-123
1823990	OTHR REG ASSET-N CST	OTHER	-7,526	0	0	0	0	0	0	0	-7,526
1823990	OTHR REG ASSET-N CST	OTHER	80	0	0	0	0	0	0	0	80
1823990	OTHR REG ASSET-N CST	OTHER	-4	0	0	0	0	0	0	0	-4
1823990	OTHR REG ASSET-N CST	OTHER	-4,468	0	0	0	0	0	0	0	-4,468
1823990	OTHR REG ASSET-N CST	OTHER	3,379	0	0	0	0	0	0	0	3,379
1823990	OTHR REG ASSET-N CST	OTHER	0	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	OTHER	0	0	0	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	OTHER	-666	0	0	0	0	0	0	0	-666
1823990	OTHR REG ASSET-N CST	OTHER	6,867	0	0	0	0	0	0	0	6,867
1823990	OTHR REG ASSET-N CST	OR	66	0	66	0	0	0	0	0	0
1823990	OTHR REG ASSET-N CST	OTHER	0	0	0	0	0	0	0	0	0
1823990 Total			114,056	4	1,009	483	13,375	18,190	7,014	1	73,979
1823993	OTH REG ASSET-NON CO	OR	0	0	0	0	0	0	0	0	0
1823993	OTH REG ASSET-NON CO	OR	-10	0	-10	0	0	0	0	0	0
1823993 Total			-10	0	-10	0	0	0	0	0	0
1823994	OTH REG ASSET-NON CO	WA	0	0	0	0	0	0	0	0	0
1823994	OTH REG ASSET-NON CO	WA	-17	0	0	-17	0	0	0	0	0
1823994 Total			-17	0	0	-17	0	0	0	0	0
1823995	OTH REG ASSET-NON CO	IDU	0	0	0	0	0	0	0	0	0
1823995	OTH REG ASSET-NON CO	IDU	-6	0	0	0	0	0	0	-6	0
1823995 Total			-6	0	0	0	0	0	-6	0	0
1823999	REGULATORY ASST-OTH	OTHER	0	0	0	0	0	0	0	0	0
1823999	REGULATORY ASST-OTH	OTHER	261	0	0	0	0	0	0	0	261
1823999	REGULATORY ASST-OTH	OTHER	-800	0	0	0	0	0	0	0	-800
1823999	REGULATORY ASST-OTH	OTHER	268	0	0	0	0	0	0	0	268
1823999	REGULATORY ASST-OTH	OTHER	-863	0	0	0	0	0	0	0	-863
1823999	REGULATORY ASST-OTH	OTHER	18	0	0	0	0	0	0	0	18
1823999	REGULATORY ASST-OTH	OTHER	4,230	0	0	0	0	0	0	0	4,230
1823999	REGULATORY ASST-OTH	OTHER	-35,934	0	0	0	0	0	0	0	-35,934
1823999	REGULATORY ASST-OTH	OTHER	912	0	0	0	0	0	0	0	912
1823999	REGULATORY ASST-OTH	OTHER	-234	0	0	0	0	0	0	0	-234
1823999	REGULATORY ASST-OTH	OTHER	634	0	0	0	0	0	0	0	634
1823999	REGULATORY ASST-OTH	OTHER	3,974	0	0	0	0	0	0	0	3,974
1823999	REGULATORY ASST-OTH	OTHER	0	0	0	0	0	0	0	0	0
1823999 Total			-27,533	0	0	0	0	0	0	0	-27,533
Grand Total			809,782	13,031	192,655	49,420	118,726	330,557	51,687	198	53,510

B17. DEPRECIATION RESERVE



Depreciation Reserve

13 Month Average as of December 2017
Allocation Method - Factor 2017 Protocol
(Allocated in Thousands)

Primary Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1080000	AC PR DPR EL PL SR 3102000	SG	-28,073	-429	-7,235	-2,269	-4,239	-12,213	-1,678	-9	0
1080000	AC PR DPR EL PL SR 3103000	SG	-14,473	-221	-3,730	-1,170	-2,186	-6,296	-865	-5	0
1080000	AC PR DPR EL PL SR 3108000	SG	0	0	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3110000	SG	-502,198	-7,666	-129,431	-40,595	-75,836	-218,477	-30,024	-169	0
1080000	AC PR DPR EL PL SR 3120000	SG	-1,761,668	-26,890	-454,032	-142,402	-266,028	-766,399	-105,323	-594	0
1080000	AC PR DPR EL PL SR 3140000	SG	-406,898	-6,211	-104,869	-32,891	-61,445	-177,017	-24,327	-137	0
1080000	AC PR DPR EL PL SR 3150000	SG	-224,440	-3,426	-57,845	-18,142	-33,893	-97,641	-13,418	-76	0
1080000	AC PR DPR EL PL SR 3157000	SG	-35	-1	-9	-3	-5	-15	-2	0	0
1080000	AC PR DPR EL PL SR 3160000	SG	-16,853	-257	-4,344	-1,362	-2,545	-7,332	-1,008	-6	0
1080000	AC PR DPR EL PL SR 3302000	SG-U	-44	-1	-11	-4	-7	-19	-3	0	0
1080000	AC PR DPR EL PL SR 3302000	SG-P	-3,863	-59	-996	-312	-583	-1,681	-231	-1	0
1080000	AC PR DPR EL PL SR 3303000	SG-U	-108	-2	-28	-9	-16	-47	-6	0	0
1080000	AC PR DPR EL PL SR 3304000	SG-U	-65	-1	-17	-5	-10	-28	-4	0	0
1080000	AC PR DPR EL PL SR 3304000	SG-P	-212	-3	-55	-17	-32	-92	-13	0	0
1080000	AC PR DPR EL PL SR 3305000	SG-P	-158	-2	-41	-13	-24	-69	-9	0	0
1080000	AC PR DPR EL PL SR 3310000	SG-U	-4,993	-76	-1,287	-404	-754	-2,172	-299	-2	0
1080000	AC PR DPR EL PL SR 3310000	SG-P	-13	0	-3	-1	-2	-6	-1	0	0
1080000	AC PR DPR EL PL SR 3311000	SG-U	-1,525	-23	-393	-123	-230	-664	-91	-1	0
1080000	AC PR DPR EL PL SR 3311000	SG-P	-28,562	-436	-7,361	-2,309	-4,313	-12,426	-1,708	-10	0
1080000	AC PR DPR EL PL SR 3312000	SG-U	-125	-2	-32	-10	-19	-54	-7	0	0
1080000	AC PR DPR EL PL SR 3312000	SG-P	-21,510	-328	-5,544	-1,739	-3,248	-9,358	-1,286	-7	0
1080000	AC PR DPR EL PL SR 3313000	SG-U	-1,066	-16	-275	-86	-161	-464	-64	0	0
1080000	AC PR DPR EL PL SR 3313000	SG-P	-5,886	-90	-1,517	-476	-889	-2,561	-352	-2	0
1080000	AC PR DPR EL PL SR 3320000	SG-U	-16,466	-251	-4,244	-1,331	-2,487	-7,163	-984	-6	0
1080000	AC PR DPR EL PL SR 3320000	SG-P	-1,379	-21	-356	-112	-208	-600	-82	0	0
1080000	AC PR DPR EL PL SR 3321000	SG-U	-20,876	-319	-5,380	-1,687	-3,152	-9,082	-1,248	-7	0
1080000	AC PR DPR EL PL SR 3322000	SG-P	-157,867	-2,410	-40,687	-12,761	-23,839	-68,679	-9,438	-53	0
1080000	AC PR DPR EL PL SR 3322000	SG-U	-193	-3	-50	-16	-29	-84	-12	0	0
1080000	AC PR DPR EL PL SR 3323000	SG-P	-5,796	-88	-1,494	-468	-875	-2,521	-347	-2	0
1080000	AC PR DPR EL PL SR 3323000	SG-U	-41	-1	-11	-3	-6	-18	-2	0	0
1080000	AC PR DPR EL PL SR 3330000	SG-U	-74	-1	-19	-6	-11	-32	-4	0	0
1080000	AC PR DPR EL PL SR 3330000	SG-P	-18,391	-281	-4,740	-1,487	-2,777	-8,001	-1,100	-6	0
1080000	AC PR DPR EL PL SR 3330000	SG-P	-45,626	-696	-11,759	-3,688	-6,890	-19,849	-2,728	-15	0
1080000	AC PR DPR EL PL SR 3340000	SG-U	-6,013	-92	-1,550	-486	-908	-2,616	-359	-2	0
1080000	AC PR DPR EL PL SR 3340000	SG-P	-25,628	-391	-6,605	-2,072	-3,870	-11,149	-1,532	-9	0
1080000	AC PR DPR EL PL SR 3347000	SG-U	-2,487	-38	-641	-201	-376	-1,082	-149	-1	0
1080000	AC PR DPR EL PL SR 3350000	SG-U	-114	-2	-29	-9	-17	-49	-7	0	0
1080000	AC PR DPR EL PL SR 3350000	SG-P	0	0	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3351000	SG-P	-1,294	-20	-333	-105	-195	-563	-77	0	0
1080000	AC PR DPR EL PL SR 3352000	SG-P	0	0	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3353000	SG-U	0	0	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3360000	SG-U	-903	-14	-233	-73	-136	-393	-54	0	0
1080000	AC PR DPR EL PL SR 3360000	SG-P	-7,536	-115	-1,942	-609	-1,138	-3,278	-451	-3	0
1080000	AC PR DPR EL PL SR 3403000	SG	0	0	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3410000	SG	-48,308	-737	-12,450	-3,905	-7,295	-21,016	-2,888	-16	0



Depreciation Reserve
 13 Month Average as of December 2017
 Allocation Method - Factor 2017 Protocol
 (Allocated in Thousands)

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1080000	AC PR DPR EL PL SR	3420000	-3,091	-47	-797	-250	-467	-1,345	-185	-1	0
1080000	AC PR DPR EL PL SR	"FUEL HOLDERS, PRODUCERS, ACCES"	-761,586	-11,625	-196,282	-61,562	-115,006	-331,322	-45,532	-257	0
1080000	AC PR DPR EL PL SR	PRIME MOVERS	-96,171	-1,468	-24,786	-7,774	-14,523	-41,838	-5,750	-32	0
1080000	AC PR DPR EL PL SR	GENERATORS	-67,762	-1,034	-17,464	-5,477	-10,233	-29,479	-4,051	-23	0
1080000	AC PR DPR EL PL SR	ACCESSORY ELECTRIC EQUIPMENT	-2,919	-45	-752	-236	-441	-1,270	-175	-1	0
1080000	AC PR DPR EL PL SR	MISCELLANEOUS PWR PLANT EQUIP	-42,901	-655	-11,057	-3,468	-6,478	-18,664	-2,565	-14	0
1080000	AC PR DPR EL PL SR	LAND RIGHTS	-40,943	-625	-10,552	-3,310	-6,183	-17,812	-2,448	-14	0
1080000	AC PR DPR EL PL SR	STRUCTURES & IMPROVEMENTS	-399,347	-6,096	-102,923	-32,281	-60,305	-173,732	-23,875	-135	0
1080000	AC PR DPR EL PL SR	STATION EQUIPMENT	-34,566	-528	-8,909	-2,794	-5,220	-15,038	-2,067	-12	0
1080000	AC PR DPR EL PL SR	STATION EQUIPMENT, STEP-UP TRANSFORMERS	-5,130	-78	-1,322	-415	-775	-2,232	-307	-2	0
1080000	AC PR DPR EL PL SR	STATION EQUIPMENT-SUPERVISORY & ALARM	-314,162	-4,795	-80,969	-25,395	-47,441	-136,674	-18,782	-106	0
1080000	AC PR DPR EL PL SR	TOWERS AND FIXTURES	-326,312	-4,981	-84,100	-26,377	-49,276	-141,959	-19,509	-110	0
1080000	AC PR DPR EL PL SR	POLES AND FIXTURES	-470,294	-7,179	-121,208	-38,016	-71,019	-204,597	-28,117	-159	0
1080000	AC PR DPR EL PL SR	OVERHEAD CONDUCTORS & DEVICES	-947	-14	-244	-77	-143	-412	-57	0	0
1080000	AC PR DPR EL PL SR	UNDERGROUND CONDUIT	-2,344	-36	-604	-190	-354	-1,020	-140	-1	0
1080000	AC PR DPR EL PL SR	UNDERGROUND CONDUCTORS & DEVICES	-4,737	-72	-1,221	-383	-715	-2,061	-283	-2	0
1080000	AC PR DPR EL PL SR	ROADS AND TRAILS	0	0	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	LAND OWNED IN FEE	0	0	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	LAND RIGHTS	-590	0	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	LAND RIGHTS	-2,921	0	-2,921	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	LAND RIGHTS	-722	-722	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	LAND RIGHTS	-3,000	0	0	0	0	-3,000	0	0	0
1080000	AC PR DPR EL PL SR	STRUCTURES & IMPROVEMENTS	-177	0	0	-177	0	0	0	0	0
1080000	AC PR DPR EL PL SR	STRUCTURES & IMPROVEMENTS	-1,286	0	0	0	-1,286	0	0	0	0
1080000	AC PR DPR EL PL SR	STRUCTURES & IMPROVEMENTS	-951	0	0	0	-951	0	0	0	0
1080000	AC PR DPR EL PL SR	STRUCTURES & IMPROVEMENTS	-7,118	0	-7,118	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	STRUCTURES & IMPROVEMENTS	-1,260	-1,260	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	STRUCTURES & IMPROVEMENTS	-11,229	0	0	0	0	-11,229	0	0	0
1080000	AC PR DPR EL PL SR	STRUCTURES & IMPROVEMENTS	-1,047	0	0	-1,047	0	0	0	0	0
1080000	AC PR DPR EL PL SR	STRUCTURES & IMPROVEMENTS	-3,455	0	0	0	-3,455	0	0	0	0
1080000	AC PR DPR EL PL SR	STRUCTURES & IMPROVEMENTS	-495	0	0	0	-495	0	0	0	0
1080000	AC PR DPR EL PL SR	STRUCTURES & IMPROVEMENTS	-11,790	0	0	0	0	0	-11,790	0	0
1080000	AC PR DPR EL PL SR	STATION EQUIPMENT	-78,733	0	-78,733	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	STATION EQUIPMENT	-7,260	-7,260	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	STATION EQUIPMENT	-109,881	0	0	0	0	-109,881	0	0	0
1080000	AC PR DPR EL PL SR	STATION EQUIPMENT	-20,571	0	0	-20,571	0	0	0	0	0
1080000	AC PR DPR EL PL SR	STATION EQUIPMENT	-37,779	0	0	0	-37,779	0	0	0	0
1080000	AC PR DPR EL PL SR	STATION EQUIPMENT	-3,005	0	0	0	-3,005	0	0	0	0
1080000	AC PR DPR EL PL SR	STATION EQUIPMENT-SUPERVISORY & ALARM	-152	0	0	0	0	0	-152	0	0
1080000	AC PR DPR EL PL SR	STATION EQUIPMENT-SUPERVISORY & ALARM	-1,124	0	-1,124	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	STATION EQUIPMENT-SUPERVISORY & ALARM	-198	-198	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	STATION EQUIPMENT-SUPERVISORY & ALARM	-1,375	0	0	0	0	-1,375	0	0	0
1080000	AC PR DPR EL PL SR	STATION EQUIPMENT-SUPERVISORY & ALARM	-366	0	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	STATION EQUIPMENT-SUPERVISORY & ALARM	-716	0	0	0	0	-716	0	0	0
1080000	AC PR DPR EL PL SR	STATION EQUIPMENT-SUPERVISORY & ALARM	-21	0	0	0	0	-21	0	0	0
1080000	AC PR DPR EL PL SR	"POLES, TOWERS AND FIXTURES"	-38,113	0	0	0	0	0	-38,113	0	0



Depreciation Reserve
 13 Month Average as of December 2017
 Allocation Method - Factor 2017 Protocol
 (Allocated in Thousands)

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1080000	AC PR DPR EL PL SR	3640000	OR	-252,852	0	-252,852	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3640000	CA	-36,878	-36,878	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3640000	UT	-149,537	0	0	0	0	-149,537	0	0	0
1080000	AC PR DPR EL PL SR	3640000	WA	-65,854	0	0	-65,854	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3640000	WYP	-63,859	0	0	0	-63,859	0	0	0	0
1080000	AC PR DPR EL PL SR	3640000	WYU	-14,391	0	0	0	-14,391	0	0	0	0
1080000	AC PR DPR EL PL SR	3650000	IDU	-16,820	0	0	0	0	0	-16,820	0	0
1080000	AC PR DPR EL PL SR	3650000	OR	-129,113	0	-129,113	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3650000	CA	-18,545	-18,545	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3650000	UT	-83,013	0	0	0	0	-83,013	0	0	0
1080000	AC PR DPR EL PL SR	3650000	WA	-32,272	0	0	-32,272	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3650000	WYP	-35,645	0	0	0	-35,645	0	0	0	0
1080000	AC PR DPR EL PL SR	3650000	WYU	-4,801	0	0	0	-4,801	0	0	0	0
1080000	AC PR DPR EL PL SR	3660000	IDU	-4,219	0	0	0	0	0	-4,219	0	0
1080000	AC PR DPR EL PL SR	3660000	OR	-43,647	0	-43,647	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3660000	CA	-11,448	-11,448	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3660000	UT	-78,606	0	0	0	0	-78,606	0	0	0
1080000	AC PR DPR EL PL SR	3660000	WA	-10,366	0	0	-10,366	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3660000	WYP	-9,439	0	0	0	-9,439	0	0	0	0
1080000	AC PR DPR EL PL SR	3660000	WYU	-2,883	0	0	0	-2,883	0	0	0	0
1080000	AC PR DPR EL PL SR	3670000	IDU	-13,500	0	0	0	0	0	-13,500	0	0
1080000	AC PR DPR EL PL SR	3670000	OR	-83,398	0	-83,398	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3670000	CA	-13,326	-13,326	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3670000	UT	-218,958	0	0	0	0	-218,958	0	0	0
1080000	AC PR DPR EL PL SR	3670000	WA	-12,415	0	0	-12,415	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3670000	WYP	-23,186	0	0	0	-23,186	0	0	0	0
1080000	AC PR DPR EL PL SR	3670000	WYU	-14,506	0	0	0	-14,506	0	0	0	0
1080000	AC PR DPR EL PL SR	3680000	IDU	-27,875	0	0	0	0	0	-27,875	0	0
1080000	AC PR DPR EL PL SR	3680000	OR	-228,541	0	-228,541	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3680000	CA	-29,425	-29,425	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3680000	UT	-125,748	0	0	0	0	-125,748	0	0	0
1080000	AC PR DPR EL PL SR	3680000	WA	-57,235	0	0	-57,235	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3680000	WYP	-40,120	0	0	0	-40,120	0	0	0	0
1080000	AC PR DPR EL PL SR	3680000	WYU	-6,397	0	0	0	-6,397	0	0	0	0
1080000	AC PR DPR EL PL SR	3691000	IDU	-4,789	0	0	0	0	0	-4,789	0	0
1080000	AC PR DPR EL PL SR	3691000	OR	-35,464	0	-35,464	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3691000	CA	-2,898	-2,898	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3691000	UT	-38,341	0	0	0	0	-38,341	0	0	0
1080000	AC PR DPR EL PL SR	3691000	WA	-8,218	0	0	-8,218	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3691000	WYP	-5,607	0	0	0	-5,607	0	0	0	0
1080000	AC PR DPR EL PL SR	3691000	WYU	-830	0	0	0	0	-830	0	0	0
1080000	AC PR DPR EL PL SR	3692000	IDU	-12,027	0	0	0	0	0	-12,027	0	0
1080000	AC PR DPR EL PL SR	3692000	OR	-85,864	0	-85,864	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3692000	CA	-5,859	-5,859	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3692000	UT	-61,932	0	0	0	0	-61,932	0	0	0
1080000	AC PR DPR EL PL SR	3692000	WA	-18,359	0	0	-18,359	0	0	0	0	0



Depreciation Reserve

13 Month Average as of December 2017
Allocation Method - Factor 2017 Protocol
(Allocated in Thousands)

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1080000	AC PR DPR EL PL SR 3692000	WYP	-13,592	0	0	0	-13,592	0	0	0	0
1080000	AC PR DPR EL PL SR 3692000	WYU	-3,569	0	0	0	-3,569	0	0	0	0
1080000	AC PR DPR EL PL SR 3700000	IDU	-9,992	0	0	0	0	0	-9,992	0	0
1080000	AC PR DPR EL PL SR 3700000	OR	-34,239	0	-34,239	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3700000	CA	-2,221	-2,221	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3700000	UT	-40,609	0	0	0	0	-40,609	0	0	0
1080000	AC PR DPR EL PL SR 3700000	WA	-4,483	0	0	-4,483	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3700000	WYP	-4,313	0	0	0	-4,313	0	0	0	0
1080000	AC PR DPR EL PL SR 3700000	WYU	-1,123	0	0	0	-1,123	0	0	0	0
1080000	AC PR DPR EL PL SR 3710000	IDU	-142	0	0	0	0	0	-142	0	0
1080000	AC PR DPR EL PL SR 3710000	OR	-2,121	0	-2,121	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3710000	CA	-208	-208	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3710000	UT	-3,416	0	0	0	0	-3,416	0	0	0
1080000	AC PR DPR EL PL SR 3710000	WA	-363	0	0	-363	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3710000	WYP	-873	0	0	0	-873	0	0	0	0
1080000	AC PR DPR EL PL SR 3710000	WYU	-142	0	0	0	-142	0	0	0	0
1080000	AC PR DPR EL PL SR 3730000	IDU	-445	0	0	0	0	0	-445	0	0
1080000	AC PR DPR EL PL SR 3730000	OR	-10,806	0	-10,806	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3730000	CA	-577	-577	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3730000	UT	-12,542	0	0	0	0	-12,542	0	0	0
1080000	AC PR DPR EL PL SR 3730000	WA	-2,079	0	0	-2,079	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3730000	WYP	-3,403	0	0	0	-3,403	0	0	0	0
1080000	AC PR DPR EL PL SR 3730000	WYU	-1,104	0	0	0	-1,104	0	0	0	0
1080000	AC PR DPR EL PL SR 3892000	IDU	-4	0	0	0	0	0	0	-4	0
1080000	AC PR DPR EL PL SR 3892000	SG	-1	0	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3892000	UT	-29	0	0	0	0	-29	0	0	0
1080000	AC PR DPR EL PL SR 3892000	WYP	-14	0	0	0	-14	0	0	0	0
1080000	AC PR DPR EL PL SR 3892000	WYU	-6	0	0	0	-6	0	0	0	0
1080000	AC PR DPR EL PL SR 3900000	CN	-2,148	-53	-676	-152	-164	-1,014	-89	0	0
1080000	AC PR DPR EL PL SR 3900000	IDU	-4,659	0	0	0	0	0	-4,659	0	0
1080000	AC PR DPR EL PL SR 3900000	OR	-9,623	0	-9,623	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3900000	SE	-345	-5	-86	-26	-58	-147	-22	0	0
1080000	AC PR DPR EL PL SR 3900000	SG	-2,729	-42	-703	-221	-412	-1,187	-163	-1	0
1080000	AC PR DPR EL PL SR 3900000	CA	-687	-687	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3900000	SO	-28,758	-623	-7,795	-2,270	-4,022	-12,380	-1,661	-7	0
1080000	AC PR DPR EL PL SR 3900000	UT	-12,299	0	0	0	0	-12,299	0	0	0
1080000	AC PR DPR EL PL SR 3900000	WA	-6,963	0	0	-6,963	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3900000	WYP	-1,461	0	0	0	-1,461	0	0	0	0
1080000	AC PR DPR EL PL SR 3900000	WYU	-1,495	0	0	0	-1,495	0	0	0	0
1080000	AC PR DPR EL PL SR 3910000	CN	-2,263	-56	-713	-160	-173	-1,069	-94	0	0
1080000	AC PR DPR EL PL SR 3910000	IDU	-38	0	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3910000	OR	-869	0	-869	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3910000	SE	-3	0	-1	0	0	-1	0	0	0
1080000	AC PR DPR EL PL SR 3910000	SG	-865	-13	-223	-70	-131	-376	-52	0	0
1080000	AC PR DPR EL PL SR 3910000	CA	-70	-70	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3910000	SO	-15,887	-344	-4,306	-1,254	-2,222	-6,839	-918	-4	0



Depreciation Reserve

13 Month Average as of December 2017
Allocation Method - Factor 2017 Protocol
(Allocated in Thousands)

Primary Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1080000	AC PR DPR EL PL SR 3910000	UT	-244	0	0	0	0	0	-244	0	0
1080000	AC PR DPR EL PL SR 3910000	OFFICE FURNITURE	0	0	0	-32	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3910000	OFFICE FURNITURE	-32	0	0	0	-262	0	0	0	0
1080000	AC PR DPR EL PL SR 3910000	OFFICE FURNITURE	-262	0	0	0	0	-262	0	0	0
1080000	AC PR DPR EL PL SR 3910000	OFFICE FURNITURE	-9	0	0	0	0	-9	0	0	0
1080000	AC PR DPR EL PL SR 3910000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	-1,881	-46	-592	-133	-143	-888	-78	0	0
1080000	AC PR DPR EL PL SR 3910000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	-273	0	0	0	0	0	-273	0	0
1080000	AC PR DPR EL PL SR 3910000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	-1,090	0	-1,090	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3910000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	-75	-1	-19	-6	-13	-32	-5	0	0
1080000	AC PR DPR EL PL SR 3910000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	-1,161	-18	-299	-94	-175	-505	-69	0	0
1080000	AC PR DPR EL PL SR 3910000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	-93	-93	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3910000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	-18,904	-409	-5,124	-1,492	-2,644	-8,138	-1,092	-5	0
1080000	AC PR DPR EL PL SR 3910000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	-1,047	0	0	0	0	-1,047	0	0	0
1080000	AC PR DPR EL PL SR 3910000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	-168	0	0	-168	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3910000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	-885	0	0	0	-885	0	0	0	0
1080000	AC PR DPR EL PL SR 3910000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	-47	0	0	0	-47	0	0	0	0
1080000	AC PR DPR EL PL SR 3910000	OFFICE EQUIPMENT	-5	0	-2	0	0	-2	0	0	0
1080000	AC PR DPR EL PL SR 3910000	OFFICE EQUIPMENT	-1	0	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3910000	OFFICE EQUIPMENT	-9	0	-9	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3910000	OFFICE EQUIPMENT	-67	-1	-17	-5	-10	-29	-4	0	0
1080000	AC PR DPR EL PL SR 3910000	OFFICE EQUIPMENT	-194	-4	-52	-15	-27	-83	-11	0	0
1080000	AC PR DPR EL PL SR 3910000	OFFICE EQUIPMENT	0	0	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3910000	OFFICE EQUIPMENT	-1	0	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3910000	OFFICE EQUIPMENT	0	0	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3910000	OFFICE EQUIPMENT	-185	0	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3920100	1/4 TON MINI-PICKUPS AND VANS	-942	0	-942	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3920100	1/4 TON MINI-PICKUPS AND VANS	-75	-1	-19	-6	-13	-32	-5	0	0
1080000	AC PR DPR EL PL SR 3920100	1/4 TON MINI-PICKUPS AND VANS	-333	-5	-86	-27	-50	-145	-20	0	0
1080000	AC PR DPR EL PL SR 3920100	1/4 TON MINI-PICKUPS AND VANS	-32	-32	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3920100	1/4 TON MINI-PICKUPS AND VANS	-579	-13	-157	-46	-81	-249	-33	0	0
1080000	AC PR DPR EL PL SR 3920100	1/4 TON MINI-PICKUPS AND VANS	-1,491	0	0	0	0	-1,491	0	0	0
1080000	AC PR DPR EL PL SR 3920100	1/4 TON MINI-PICKUPS AND VANS	-182	0	0	-182	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3920100	1/4 TON MINI-PICKUPS AND VANS	-223	0	0	0	-223	0	0	0	0
1080000	AC PR DPR EL PL SR 3920100	1/4 TON MINI-PICKUPS AND VANS	-4	0	0	0	-4	0	0	0	0
1080000	AC PR DPR EL PL SR 3920200	MID AND FULL SIZE AUTOMOBILES	-18	0	-18	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3920200	MID AND FULL SIZE AUTOMOBILES	-39	-1	-10	-3	-6	-17	-2	0	0
1080000	AC PR DPR EL PL SR 3920200	MID AND FULL SIZE AUTOMOBILES	-65	-1	-18	-5	-9	-28	-4	0	0
1080000	AC PR DPR EL PL SR 3920200	MID AND FULL SIZE AUTOMOBILES	-122	0	0	0	0	-122	0	0	0
1080000	AC PR DPR EL PL SR 3920200	MID AND FULL SIZE AUTOMOBILES	-26	0	0	-26	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3920200	MID AND FULL SIZE AUTOMOBILES	-33	0	0	0	-33	0	0	0	0
1080000	AC PR DPR EL PL SR 3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	-816	0	0	0	0	0	-816	0	0
1080000	AC PR DPR EL PL SR 3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	-3,282	0	-3,282	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	-97	-1	-24	-7	-16	-42	-6	0	0
1080000	AC PR DPR EL PL SR 3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	-4,461	-68	-1,150	-361	-674	-1,941	-267	-2	0
1080000	AC PR DPR EL PL SR 3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	-283	-283	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	-905	-20	-245	-71	-127	-390	-52	0	0
1080000	AC PR DPR EL PL SR 3920400	"1/2 & 3/4 TON PICKUPS, VANS, SERV TRUCK	-4,577	0	0	0	0	-4,577	0	0	0



Depreciation Reserve

13 Month Average as of December 2017
Allocation Method - Factor 2017 Protocol
(Allocated in Thousands)

Primary Account	FERC Secondary Acct	FERC	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1080000	AC PR DPR EL PL SR	3920400	WA	-573	0	0	0	-573	0	0	0	0
1080000	AC PR DPR EL PL SR	3920400	WY	-665	0	0	0	0	-665	0	0	0
1080000	AC PR DPR EL PL SR	3920400	WY	-248	0	0	0	0	-248	0	0	0
1080000	AC PR DPR EL PL SR	3920500	IDU	-1,206	0	0	0	0	0	-1,206	0	0
1080000	AC PR DPR EL PL SR	3920500	OR	-5,346	0	-5,346	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3920500	SE	-158	-2	-39	-12	-27	-67	-10	0	0
1080000	AC PR DPR EL PL SR	3920500	SG	-2,881	-44	-743	-233	-435	-1,253	-172	-1	0
1080000	AC PR DPR EL PL SR	3920500	CA	-431	-431	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3920500	SO	-559	-12	-152	-44	-78	-241	-32	0	0
1080000	AC PR DPR EL PL SR	3920500	UT	-7,300	0	0	0	0	-7,300	0	0	0
1080000	AC PR DPR EL PL SR	3920500	WA	-1,576	0	0	-1,576	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3920500	WYP	-1,385	0	0	0	-1,385	0	0	0	0
1080000	AC PR DPR EL PL SR	3920500	WYU	-288	0	0	0	-288	0	0	0	0
1080000	AC PR DPR EL PL SR	3920600	OR	-57	0	-57	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3920600	SE	-3	0	-1	0	0	0	-1	0	0
1080000	AC PR DPR EL PL SR	3920600	SG	-1,830	-28	-472	-148	-276	-796	-109	-1	0
1080000	AC PR DPR EL PL SR	3920600	SO	-17	0	0	-5	-1	-2	-7	-1	0
1080000	AC PR DPR EL PL SR	3920600	UT	-97	0	0	0	0	-97	0	0	0
1080000	AC PR DPR EL PL SR	3920900	IDU	-343	0	0	0	0	0	-343	0	0
1080000	AC PR DPR EL PL SR	3920900	OR	-1,024	0	-1,024	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3920900	SE	-18	0	0	-5	-1	-3	-8	-1	0
1080000	AC PR DPR EL PL SR	3920900	SG	-812	-12	-209	-66	-123	-353	-49	0	0
1080000	AC PR DPR EL PL SR	3920900	CA	-153	-153	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3920900	SO	-349	-8	-95	-28	-49	-150	-20	0	0
1080000	AC PR DPR EL PL SR	3920900	UT	-1,612	0	0	0	0	-1,612	0	0	0
1080000	AC PR DPR EL PL SR	3920900	WA	-242	0	0	-242	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3920900	WYP	-849	0	0	0	-849	0	0	0	0
1080000	AC PR DPR EL PL SR	3920900	WYU	-169	0	0	0	-169	0	0	0	0
1080000	AC PR DPR EL PL SR	3921400	IDU	-43	0	0	0	0	0	-43	0	0
1080000	AC PR DPR EL PL SR	3921400	OR	-156	0	-156	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3921400	SE	-4	0	-1	0	-1	-2	0	0	0
1080000	AC PR DPR EL PL SR	3921400	SG	-222	-3	-57	-18	-34	-97	-13	0	0
1080000	AC PR DPR EL PL SR	3921400	CA	-36	-36	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3921400	SO	-24	-1	-6	-2	-3	-10	-1	0	0
1080000	AC PR DPR EL PL SR	3921400	UT	-137	0	0	0	0	-137	0	0	0
1080000	AC PR DPR EL PL SR	3921400	WA	-31	0	0	-31	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3921400	WYP	-78	0	0	0	-78	0	0	0	0
1080000	AC PR DPR EL PL SR	3921400	WYU	-9	0	0	0	-9	0	0	0	0
1080000	AC PR DPR EL PL SR	3921900	OR	-147	0	-147	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3921900	SG	-228	-3	-59	-18	-34	-99	-14	0	0
1080000	AC PR DPR EL PL SR	3921900	SO	-200	-4	-54	-16	-28	-86	-12	0	0
1080000	AC PR DPR EL PL SR	3921900	UT	-550	0	0	0	0	-550	0	0	0
1080000	AC PR DPR EL PL SR	3921900	WA	-129	0	0	-129	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3921900	WYP	-46	0	0	0	-46	0	0	0	0
1080000	AC PR DPR EL PL SR	3923000	SO	-917	-20	-248	-72	-128	-395	-53	0	0
1080000	AC PR DPR EL PL SR	3930000	IDU	-209	0	0	0	0	0	-209	0	0



Depreciation Reserve
 13 Month Average as of December 2017
 Allocation Method - Factor 2017 Protocol
 (Allocated in Thousands)

Primary Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1080000	AC PR DPR EL PL SR	3930000	-1,500	-1,500	0	-1,500	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3930000	-2,568	-2,568	-39	-662	-208	-388	-1,117	-154	-1
1080000	AC PR DPR EL PL SR	3930000	-113	-113	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3930000	-115	-115	-2	-31	-9	-16	-50	-7	0
1080000	AC PR DPR EL PL SR	3930000	-2,017	-2,017	0	0	0	0	-2,017	0	0
1080000	AC PR DPR EL PL SR	3930000	-389	-389	0	0	-389	0	0	0	0
1080000	AC PR DPR EL PL SR	3930000	-480	-480	0	0	0	-480	0	0	0
1080000	AC PR DPR EL PL SR	3930000	-18	-18	0	0	0	-18	0	0	0
1080000	AC PR DPR EL PL SR	3940000	-935	-935	0	0	0	0	0	-935	0
1080000	AC PR DPR EL PL SR	3940000	-5,326	-5,326	0	-5,326	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3940000	-91	-91	-1	-23	-7	-15	-39	-6	0
1080000	AC PR DPR EL PL SR	3940000	-12,900	-12,900	-197	-3,325	-1,043	-1,948	-5,612	-771	-4
1080000	AC PR DPR EL PL SR	3940000	-383	-383	-83	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3940000	-2,918	-2,918	-63	-791	-230	-408	-1,256	-169	-1
1080000	AC PR DPR EL PL SR	3940000	-6,523	-6,523	0	0	0	0	-6,523	0	0
1080000	AC PR DPR EL PL SR	3940000	-1,562	-1,562	0	-1,562	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3940000	-1,882	-1,882	0	0	0	-1,882	0	0	0
1080000	AC PR DPR EL PL SR	3940000	-284	-284	0	0	0	-284	0	0	0
1080000	AC PR DPR EL PL SR	3950000	-715	-715	0	0	0	0	0	-715	0
1080000	AC PR DPR EL PL SR	3950000	-3,278	-3,278	0	-3,278	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3950000	-445	-445	-7	-111	-34	-75	-189	-29	0
1080000	AC PR DPR EL PL SR	3950000	-3,304	-3,304	-50	-851	-267	-499	-1,437	-198	-1
1080000	AC PR DPR EL PL SR	3950000	-144	-144	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3950000	-2,401	-2,401	-52	-651	-189	-336	-1,034	-139	-1
1080000	AC PR DPR EL PL SR	3950000	-3,635	-3,635	0	0	0	0	-3,635	0	0
1080000	AC PR DPR EL PL SR	3950000	-665	-665	0	0	-665	0	0	0	0
1080000	AC PR DPR EL PL SR	3950000	-994	-994	0	0	0	-994	0	0	0
1080000	AC PR DPR EL PL SR	3950000	-191	-191	0	0	0	-191	0	0	0
1080000	AC PR DPR EL PL SR	3960300	-1,075	-1,075	0	0	0	0	-1,075	0	0
1080000	AC PR DPR EL PL SR	3960300	-3,968	-3,968	0	-3,968	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3960300	-292	-292	-4	-75	-24	-44	-127	-17	0
1080000	AC PR DPR EL PL SR	3960300	-830	-830	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3960300	-349	-349	-8	-95	-28	-49	-150	-20	0
1080000	AC PR DPR EL PL SR	3960300	-4,291	-4,291	0	0	0	0	-4,291	0	0
1080000	AC PR DPR EL PL SR	3960300	-1,663	-1,663	0	0	-1,263	0	0	0	0
1080000	AC PR DPR EL PL SR	3960300	-241	-241	0	0	0	-241	0	0	0
1080000	AC PR DPR EL PL SR	3960700	-65	-65	0	0	0	0	0	-65	0
1080000	AC PR DPR EL PL SR	3960700	-335	-335	0	-335	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3960700	-76	-76	-1	-20	-6	-11	-33	-5	0
1080000	AC PR DPR EL PL SR	3960700	-92	-92	-92	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3960700	-62	-62	-1	-17	-5	-9	-27	-4	0
1080000	AC PR DPR EL PL SR	3960700	-263	-263	0	0	0	0	-263	0	0
1080000	AC PR DPR EL PL SR	3960700	-84	-84	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3960800	-641	-641	0	0	0	0	0	0	0



Depreciation Reserve

13 Month Average as of December 2017
Allocation Method - Factor 2017 Protocol
(Allocated in Thousands)

Primary Account	FERC Secondary Acct	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1080000	AC PR DPR EL PL SR	3960800	OR	-4,062	0	-4,062	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3960800	SG	-531	-8	-137	-43	-80	-231	-32	0	0
1080000	AC PR DPR EL PL SR	3960800	CA	-620	-620	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3960800	SO	-351	-8	-95	-28	-49	-151	-20	0	0
1080000	AC PR DPR EL PL SR	3960800	UT	-4,503	0	0	0	0	-4,503	0	0	0
1080000	AC PR DPR EL PL SR	3960800	WA	-1,583	0	0	-1,583	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3960800	WYP	-903	0	0	0	-903	0	0	0	0
1080000	AC PR DPR EL PL SR	3960800	WYU	-286	0	0	0	-286	0	0	0	0
1080000	AC PR DPR EL PL SR	3961000	OR	-154	0	-154	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3961000	SG	-1,497	-23	-386	-121	-226	-651	-89	-1	0
1080000	AC PR DPR EL PL SR	3961000	UT	-1	0	0	0	0	0	-1	0	0
1080000	AC PR DPR EL PL SR	3961100	OR	-258	0	-258	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3961100	SG	-7,746	-118	-1,996	-626	-1,170	-3,370	-463	-3	0
1080000	AC PR DPR EL PL SR	3961100	SO	-494	-11	-134	-39	-69	-212	-29	0	0
1080000	AC PR DPR EL PL SR	3961100	UT	-537	0	0	0	0	0	-537	0	0
1080000	AC PR DPR EL PL SR	3961100	WYP	-94	0	0	0	-94	0	0	0	0
1080000	AC PR DPR EL PL SR	3961200	IDU	-552	0	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3961200	OR	-3,531	0	-3,531	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3961200	SG	-85	-1	-22	-7	-13	-37	-5	0	0
1080000	AC PR DPR EL PL SR	3961200	CA	-405	-405	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3961200	SO	-656	-14	-178	-52	-92	-282	-38	0	0
1080000	AC PR DPR EL PL SR	3961200	UT	-5,233	0	0	0	0	-5,233	0	0	0
1080000	AC PR DPR EL PL SR	3961200	WA	-966	0	0	-966	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3961200	WYP	-1,090	0	0	0	-1,090	0	0	0	0
1080000	AC PR DPR EL PL SR	3961200	WYU	-192	0	0	0	-192	0	0	0	0
1080000	AC PR DPR EL PL SR	3961300	IDU	-328	0	0	0	0	0	-328	0	0
1080000	AC PR DPR EL PL SR	3961300	OR	-742	0	-742	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3961300	SG	-175	-3	-44	-13	-29	-75	-11	0	0
1080000	AC PR DPR EL PL SR	3961300	SE	-2,374	-36	-612	-192	-359	-1,033	-142	-1	0
1080000	AC PR DPR EL PL SR	3961300	CA	-186	-186	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3961300	SO	-216	-5	-58	-17	-30	-93	-12	0	0
1080000	AC PR DPR EL PL SR	3961300	UT	-1,655	0	0	0	0	-1,655	0	0	0
1080000	AC PR DPR EL PL SR	3961300	WA	-464	0	0	-464	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3961300	WYP	-339	0	0	0	-339	0	0	0	0
1080000	AC PR DPR EL PL SR	3961300	WYU	-202	0	0	0	-202	0	0	0	0
1080000	AC PR DPR EL PL SR	3970000	CN	-1,264	-31	-398	-89	-96	-597	-52	0	0
1080000	AC PR DPR EL PL SR	3970000	IDU	-3,239	0	0	0	0	0	-3,239	0	0
1080000	AC PR DPR EL PL SR	3970000	OR	-26,401	0	-26,401	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3970000	SE	-84	-1	-21	-6	-14	-36	-5	0	0
1080000	AC PR DPR EL PL SR	3970000	SG	-54,649	-834	-14,085	-4,417	-8,252	-23,775	-3,267	-18	0
1080000	AC PR DPR EL PL SR	3970000	CA	-1,884	-1,884	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3970000	SO	-30,789	-667	-8,346	-2,430	-4,306	-13,254	-1,778	-7	0
1080000	AC PR DPR EL PL SR	3970000	UT	-20,307	0	0	0	0	-20,307	0	0	0
1080000	AC PR DPR EL PL SR	3970000	WA	-5,526	0	0	-5,526	0	0	0	0	0
1080000	AC PR DPR EL PL SR	3970000	WYP	-8,281	0	0	0	-8,281	0	0	0	0
1080000	AC PR DPR EL PL SR	3970000	WYU	-1,675	0	0	0	-1,675	0	0	0	0



Depreciation Reserve
 13 Month Average as of December 2017
 Allocation Method - Factor 2017 Protocol
 (Allocated in Thousands)

Primary Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1080000	AC PR DPR EL PL SR 3972000	IDU	-182	-182	0	0	0	0	0	-182	0
1080000	AC PR DPR EL PL SR 3972000	OR	-1,327	-1,327	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3972000	SE	-39	-39	-1	-10	-3	-6	-16	-2	0
1080000	AC PR DPR EL PL SR 3972000	SG	-1,868	-29	-482	-151	-282	-813	-112	-1	0
1080000	AC PR DPR EL PL SR 3972000	CA	-136	-136	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3972000	SO	-294	-6	-80	-23	-41	-127	-17	0	0
1080000	AC PR DPR EL PL SR 3972000	UT	-1,299	0	0	0	0	-1,299	0	0	0
1080000	AC PR DPR EL PL SR 3972000	WA	-303	0	0	-303	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3972000	WYP	-442	0	0	0	-442	0	0	0	0
1080000	AC PR DPR EL PL SR 3972000	WYU	-51	0	0	0	-51	0	0	0	0
1080000	AC PR DPR EL PL SR 3980000	CN	-187	-5	-59	-13	-14	-88	-8	0	0
1080000	AC PR DPR EL PL SR 3980000	IDU	-39	0	0	0	0	0	-39	0	0
1080000	AC PR DPR EL PL SR 3980000	OR	-438	0	-438	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3980000	SE	-3	0	-1	0	0	-1	0	0	0
1080000	AC PR DPR EL PL SR 3980000	SG	-1,051	-16	-271	-85	-159	-457	-63	0	0
1080000	AC PR DPR EL PL SR 3980000	CA	-18	-18	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3980000	SO	-1,510	-33	-409	-119	-211	-650	-87	0	0
1080000	AC PR DPR EL PL SR 3980000	UT	-356	0	0	0	0	-356	0	0	0
1080000	AC PR DPR EL PL SR 3980000	WA	-71	0	0	-71	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3980000	WYP	-94	0	0	0	-94	0	0	0	0
1080000	AC PR DPR EL PL SR 3980000	WYU	-13	0	0	0	-13	0	0	0	0
1080000	AC PR DPR EL PL SR 3993000	SE	0	0	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3994100	SE	0	0	0	0	0	0	0	0	0
1080000	AC PR DPR EL PL SR 3994500	SE	0	0	0	0	0	0	0	0	0
1080000 Total			-9,140,342	-232,460	-2,663,530	-755,493	-1,256,113	-3,705,098	-525,579	-2,070	0
1083000	AC PR DPR-REMOVAL 288351	IDU	1,248	1,248	0	0	0	0	0	1,248	0
1083000	AC PR DPR-REMOVAL 288353	UT	9,026	9,026	0	0	0	9,026	0	0	0
1083000	AC PR DPR-REMOVAL 288355	WYP	1,873	1,873	0	0	0	1,873	0	0	0
1083000 Total			12,146	0	0	0	1,873	9,026	1,248	0	0
1085000	AC PR DPR-ACCRUAL 144135	SG	780	780	12	201	63	118	339	47	0
1085000	AC PR DPR-ACCRUAL 144135	SG-U	0	0	0	0	0	0	0	0	0
1085000	AC PR DPR-ACCRUAL 144135	SG-P	-11	0	-3	-1	-2	-5	-1	0	0
1085000	AC PR DPR-ACCRUAL 144145	SG	-157	-2	-40	-13	-24	-68	-9	0	0
1085000	AC PR DPR-ACCRUAL 144165	IDU	186	0	0	0	0	0	186	0	0
1085000	AC PR DPR-ACCRUAL 144165	OR	-30	0	-30	0	0	0	0	0	0
1085000	AC PR DPR-ACCRUAL 144165	CA	-4	-4	0	0	0	0	0	0	0
1085000	AC PR DPR-ACCRUAL 144165	UT	1,734	0	0	0	0	1,734	0	0	0
1085000	AC PR DPR-ACCRUAL 144165	WA	-25	0	0	-25	0	0	0	0	0
1085000	AC PR DPR-ACCRUAL 144165	WYP	149	0	0	0	149	0	0	0	0
1085000	AC PR DPR-ACCRUAL 144205	SG	0	0	0	0	0	0	0	0	0
1085000	AC PR DPR-ACCRUAL 144205	SO	-21	0	-6	-2	-3	-9	-1	0	0
1085000	AC PR DPR-ACCRUAL 144205	UT	0	0	0	0	0	0	0	0	0
1085000	AC PR DPR-ACCRUAL 145129	SE	0	0	0	0	0	0	0	0	0
1085000	AC PR DPR-ACCRUAL 145129	SO	141	3	38	11	20	61	8	0	0
1085000	AC PR DPR-ACCRUAL 145131	OTHER	527	0	0	0	0	0	0	0	527
1085000	AC PR DPR-ACCRUAL 145134	OTHER	1,303	0	0	0	0	0	0	0	1,303



Depreciation Reserve

13 Month Average as of December 2017
Allocation Method - Factor 2017 Protocol
(Allocated in Thousands)

Primary Account	FERC Secondary Acct	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1085000	AC PR DPR-ACCRUAL	145135	SG-U	-1,225	-19	-316	-99	-185	-533	-73	0	0
1085000	AC PR DPR-ACCRUAL	145135	SG-P	-1,878	-29	-484	-152	-284	-817	-112	-1	0
1085000	AC PR DPR-ACCRUAL	145139	SE	0	0	0	0	0	0	0	0	0
1085000	AC PR DPR-ACCRUAL	145139	SG	7,917	121	2,040	640	1,196	3,444	473	3	0
1085000	AC PR DPR-ACCRUAL	145149	SG	1,662	25	428	134	251	723	99	1	0
1085000	AC PR DPR-ACCRUAL	145169	IDU	48	0	0	0	0	0	48	0	0
1085000	AC PR DPR-ACCRUAL	145169	OR	330	0	330	0	0	0	0	0	0
1085000	AC PR DPR-ACCRUAL	145169	CA	54	54	0	0	0	0	0	0	0
1085000	AC PR DPR-ACCRUAL	145169	UT	621	0	0	0	0	621	0	0	0
1085000	AC PR DPR-ACCRUAL	145169	WA	321	0	0	321	0	0	0	0	0
1085000	AC PR DPR-ACCRUAL	145169	WYU	260	0	0	0	260	0	0	0	0
1085000	AC PR DPR-ACCRUAL	145189	SG	0	0	0	0	0	0	0	0	0
1085000	AC PR DPR-ACCRUAL	145189	SO	268	6	73	21	37	115	15	0	0
1085000	AC PR DPR-ACCRUAL	145209	OR	0	0	0	0	0	0	0	0	0
1085000	AC PR DPR-ACCRUAL	145209	OR	0	0	0	0	0	0	0	0	0
1085000	AC PR DPR-ACCRUAL	145209	SO	0	0	0	0	0	0	0	0	0
1085000	AC PR DPR-ACCRUAL	145219	SE	0	0	0	0	0	0	0	0	0
1085000	AC PR DPR-ACCRUAL	145231	SG	-778	-12	-200	-63	-117	-338	-47	0	0
1085000 Total				12,174	156	2,032	837	1,416	5,268	633	2	1,830
Grand Total				-9,116,022	-232,305	-2,661,498	-754,656	-1,252,823	-3,690,804	-523,699	-2,068	1,830

B18. AMORTIZATION RESERVE



Amortization Reserve

13 Month Average as of December 2017
 Allocation Method - Factor 2017 Protocol
 (Allocated in Thousands)

Primary Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1110000	AC PR AMR EL PT SR	IDU	-886	0	0	0	0	0	0	-886	0
1110000	AC PR AMR EL PT SR	SG	-5,088	-78	-1,311	-411	-768	-2,214	-304	-304	-2
1110000	AC PR AMR EL PT SR	SG-U	-5,817	-89	-1,499	-470	-878	-2,531	-348	-348	0
1110000	AC PR AMR EL PT SR	UT	23,227	0	0	0	0	23,227	0	0	0
1110000	AC PR AMR EL PT SR	SG-P	-83,829	-1,280	-21,605	-6,776	-12,659	-36,469	-5,012	-28	0
1110000	AC PR AMR EL PT SR	OR	-86	0	-86	0	0	0	0	0	0
1110000	AC PR AMR EL PT SR	SG	-11,940	-182	-3,077	-965	-1,803	-5,194	-714	-4	0
1110000	AC PR AMR EL PT SR	SG	-10,936	-237	-2,964	-863	-1,529	-4,708	-632	-3	0
1110000	AC PR AMR EL PT SR	SO	-3,293	-71	-893	-260	-460	-1,417	-190	-1	0
1110000	AC PR AMR EL PT SR	SO	-4,410	-95	-1,195	-348	-617	-1,898	-255	-1	0
1110000	AC PR AMR EL PT SR	SO	-13,417	-290	-3,637	-1,059	-1,876	-5,776	-775	-3	0
1110000	AC PR AMR EL PT SR	SO	-291	-6	-79	-23	-41	-125	-17	0	0
1110000	AC PR AMR EL PT SR	CN	-108,007	-2,654	-34,013	-7,637	-8,236	-51,005	-4,462	0	0
1110000	AC PR AMR EL PT SR	SO	-147,776	-3,199	-40,058	-11,664	-20,668	-63,616	-8,536	-36	0
1110000	AC PR AMR EL PT SR	SO	-1,660	-36	-450	-131	-232	-715	-96	0	0
1110000	AC PR AMR EL PT SR	SO	-1,158	-25	-314	-91	-162	-499	-67	0	0
1110000	AC PR AMR EL PT SR	SO	-5,877	-127	-1,593	-464	-822	-2,530	-339	-1	0
1110000	AC PR AMR EL PT SR	SO	-2,908	-63	-788	-230	-407	-1,252	-168	-1	0
1110000	AC PR AMR EL PT SR	SO	-1,908	-41	-517	-151	-267	-822	-110	0	0
1110000	AC PR AMR EL PT SR	SO	-8,936	-193	-2,422	-705	-1,250	-3,847	-516	-2	0
1110000	AC PR AMR EL PT SR	SO	-10,008	-217	-2,713	-790	-1,400	-4,308	-578	-2	0
1110000	AC PR AMR EL PT SR	CN	-914	-22	-288	-65	-70	-432	-38	0	0
1110000	AC PR AMR EL PT SR	SO	-10,386	-225	-2,815	-820	-1,453	-4,471	-600	-3	0
1110000	AC PR AMR EL PT SR	SO	-1,892	-41	-513	-149	-265	-815	-109	0	0
1110000	AC PR AMR EL PT SR	SO	-2,366	-51	-641	-187	-331	-1,018	-137	-1	0
1110000	AC PR AMR EL PT SR	SO	-11,711	-254	-3,175	-924	-1,638	-5,042	-676	-3	0
1110000	AC PR AMR EL PT SR	SO	-4,607	-100	-1,249	-364	-644	-1,983	-266	-1	0
1110000	AC PR AMR EL PT SR	SO	-1,586	-34	-430	-125	-222	-683	-92	0	0
1110000	AC PR AMR EL PT SR	SG	-1,585	-24	-408	-128	-239	-689	-95	-1	0
1110000	AC PR AMR EL PT SR	SO	-5	0	-1	0	-1	-2	0	0	0
1110000	AC PR AMR EL PT SR	SG	-82	-1	-21	-7	-12	-35	-5	0	0
1110000	AC PR AMR EL PT SR	SG	-5,550	-85	-1,430	-449	-838	-2,415	-332	-2	0
1110000	AC PR AMR EL PT SR	SG	-139	-2	-36	-11	-21	-60	-8	0	0
1110000	AC PR AMR EL PT SR	SG	-48	-1	-12	-4	-7	-21	-3	0	0
1110000	AC PR AMR EL PT SR	SG-U	-8	0	-1	-1	-1	-3	0	0	0
1110000	AC PR AMR EL PT SR	SO	-2,203	-48	-597	-174	-308	-948	-127	-1	0
1110000	AC PR AMR EL PT SR	SO	-2,680	-58	-727	-212	-375	-1,154	-155	-1	0
1110000	AC PR AMR EL PT SR	SG	-2,070	-32	-533	-167	-313	-900	-124	-1	0
1110000	AC PR AMR EL PT SR	SO	-4,796	-104	-1,300	-379	-671	-2,065	-277	-1	0
1110000	AC PR AMR EL PT SR	SG	-20,299	-310	-5,232	-1,641	-3,065	-8,831	-1,214	-7	0



Amortization Reserve

13 Month Average as of December 2017
 Allocation Method - Factor 2017 Protocol
 (Allocated in Thousands)

Primary Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1110000	AC PR AMR EL PT SR	UT	-16	0	0	0	0	0	-16	0	0
1110000	AC PR AMR EL PT SR	SG	0	0	0	0	0	0	0	0	0
1110000	AC PR AMR EL PT SR	SO	0	0	0	0	0	0	0	0	0
1110000	AC PR AMR EL PT SR	WYP	0	0	0	0	0	0	0	0	0
1110000	AC PR AMR EL PT SR	CN	-3,418	-84	-1,076	-242	-261	-1,614	-141	0	0
1110000	AC PR AMR EL PT SR	CN	-5,127	-126	-1,615	-363	-391	-2,421	-212	0	0
1110000	AC PR AMR EL PT SR	SO	-1,610	-35	-436	-127	-225	-693	-93	0	0
1110000	AC PR AMR EL PT SR	SO	-3,470	-75	-940	-274	-485	-1,494	-200	-1	0
1110000	AC PR AMR EL PT SR	SO	-220	-5	-60	-17	-31	-95	-13	0	0
1110000	AC PR AMR EL PT SR	CN	-286	-7	-90	-20	-22	-135	-12	0	0
1110000	AC PR AMR EL PT SR	CN	-1,085	-27	-342	-77	-83	-512	-45	0	0
1110000	AC PR AMR EL PT SR	SO	-11,969	-259	-3,244	-945	-1,674	-5,152	-691	-3	0
1110000	AC PR AMR EL PT SR	SG	-7,600	-116	-1,959	-614	-1,148	-3,306	-454	-3	0
1110000	AC PR AMR EL PT SR	SO	0	0	0	0	0	0	0	0	0
1110000	AC PR AMR EL PT SR	WYP	-23	0	0	0	-23	0	0	0	0
1110000	AC PR AMR EL PT SR	SG	-568	-9	-146	-46	-86	-247	-34	0	0
1110000	AC PR AMR EL PT SR	SO	-267	-6	-72	-21	-37	-115	-15	0	0
1110000	AC PR AMR EL PT SR	CN	-15	0	-5	-1	-1	-7	-1	0	0
1110000	AC PR AMR EL PT SR	IDU	-2	0	0	0	0	0	-2	0	0
1110000	AC PR AMR EL PT SR	OR	-20	0	-20	0	0	0	0	0	0
1110000	AC PR AMR EL PT SR	SE	-12	0	-3	-1	-2	-5	-1	0	0
1110000	AC PR AMR EL PT SR	SG	-13,840	-211	-3,567	-1,119	-2,090	-6,021	-827	-5	0
1110000	AC PR AMR EL PT SR	CA	0	0	0	0	0	0	0	0	0
1110000	AC PR AMR EL PT SR	SO	-180	-4	-49	-14	-25	-77	-10	0	0
1110000	AC PR AMR EL PT SR	UT	-6	0	0	0	0	-6	0	0	0
1110000	AC PR AMR EL PT SR	WYP	0	0	0	0	0	0	0	0	0
1110000	AC PR AMR EL PT SR	SG	-180	-3	-46	-15	-27	-78	-11	0	0
1110000	AC PR AMR EL PT SR	SG-P	-57	-1	-15	-5	-9	-25	-3	0	0
1110000	AC PR AMR EL PT SR	CN	-2,401	-59	-756	-170	-183	-1,134	-99	0	0
1110000	AC PR AMR EL PT SR	SO	-1,152	-25	-312	-91	-161	-496	-67	0	0
1110000	AC PR AMR EL PT SR	SG-P	-1,898	-29	-489	-153	-287	-826	-113	-1	0
1110000	AC PR AMR EL PT SR	IDU	-334	0	0	0	0	0	-334	0	0
1110000	AC PR AMR EL PT SR	OR	-5,101	0	-5,101	0	0	0	0	0	0
1110000	AC PR AMR EL PT SR	CA	-694	-694	0	0	0	0	0	0	0
1110000	AC PR AMR EL PT SR	SO	-3,749	-81	-1,016	-296	-524	-1,614	-217	-1	0
1110000	AC PR AMR EL PT SR	UT	-16	0	0	0	0	-16	0	0	0
1110000	AC PR AMR EL PT SR	WA	-1,530	0	0	-1,530	0	0	0	0	0
1110000	AC PR AMR EL PT SR	WYP	-4,700	0	0	0	-4,700	0	0	0	0
1110000	AC PR AMR EL PT SR	WYU	0	0	0	0	0	0	0	0	0
1110000 Total			-549,481	-12,131	-159,988	-44,983	-77,023	-223,375	-31,858	-121	0



Amortization Reserve

13 Month Average as of December 2017
 Allocation Method - Factor 2017 Protocol
 (Allocated in Thousands)

Primary Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1119000 AC PR AMR EL PT SR-O	146149 SOFTWARE DEVELOPMENT-NON-REC	SO	0	0	0	0	0	0	0	0	0
1119000 AC PR AMR EL PT SR-O	146209 Other Intangible Assets-Non-Rec	SG	0	0	0	0	0	0	0	0	0
1119000 AC PR AMR EL PT SR-O	146209 Other Intangible Assets-Non-Rec	SO	0	0	0	0	0	0	0	0	0
1119000 Total			0	0	0	0	0	0	0	0	0
Grand Total			-549,481	-12,131	-159,988	-44,983	-77,023	-223,375	-31,858	-121	0

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



Deferred Income Tax Balance
 13 Month Average as of December 2017
 Allocation Method - Factor 2017 Protocol
 (Allocated in Thousands)

Primary Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1901000	ACCUM DEF INC TAX	137203 DTA 705.514 RL OR Def NPC - Current	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	137205 DTA 705.518 RL WA Def NPC - Current	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	137213 DTA 705.525 RL OR RECs in Rate - Current	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	137214 DTA 705.522 RL UT RECs in Rate - Current	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	137215 DTA 705.523 RL WA RECs in Rate - Current	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	137221 DTA 705.526 RL CA Solar Feed-in Tari - C	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	137224 DTA 705.530 RL UT Solar Feed-in Tari - C	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	137228 DTA 705.536 RL CA GHG RL - C	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	137229 DTA 705.537 RL Other Reg Liabilities - C	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	137231 DTA 205.100 Coal Pile Inventory Adjust	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	137232 DTA 415.700 RL - BPA Balancing Acct OR	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	137235 DTA 505.125 Accrued Royalties	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	137241 DTA 705.241 RL-Alt Rate Energy Prgm CA	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	137300 DTA 610.144 Reg Liability Current - DSM	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	137400 Valuation Allowance for DTA - Current	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	137402 DTA NOL Carryforward State Current	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	137403 DTA State NOL Fed Detriment - Current	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	137404 DTA 105.154 Section 383 capital loss CF	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	137405 DTA 205.025 PMI Fuel Cost Adjustment	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	137406 DTA 205.200 M&S Inventory Write-off	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	137407 DTA 210.105 Self Insured Health Benefit	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	137408 DTA 220.100 Bad Debts Allowance - Cash	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	137410 DTA 505.100 Energy West Accrued Liab	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	137411 DTA 505.115 Sales & Use Tax Audit Exp	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	137413 DTA 505.160 CA PUC Fee	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	137414 DTA 505.400 Accrued Bonus	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	137415 DTA 505.600 Accrued Vacation	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	137417 DTA 610.143 RL - WA Low Energy Program	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	137418 DTA 705.265 RL - OR Energy Conserv Chrg	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	137425 DTA 705.600 RL - OR 2012 GRC Giveback	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	137426 DTA 720.500 Accrued Severance	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	137429 DTA 910.245 Contra Rec from Joint Owners	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	137510 DTL 415.815 Insurance Reserve - Current	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	190101 ADIT-AMORT OF DEBT DISC & EXP	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	190102 ADIT-AMORT OF DEBT DISC & EXP-STATE	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	190103 ADIT-OBSOLETE MINE INVENTORY	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	190104 ADIT-OBSOLETE MINE INVENTORY-STATE	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	190105 ADIT-DEFERRED COMP	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	190106 ADIT-PPL DEFERRED COMP-STATE	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	190107 ADIT-FED INC TAX INTEREST	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	190108 ADIT-FED INC TAX INTERST-STATE	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	190109 DEFERRED LUMP-SUM PENSION PAYMENTS-FED	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	190110 DEFERRED LUMP-SUM PENSION PAYMENTS-STATE	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	190111 ADIT-BAD DEBT	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	190112 ADIT-BAD DEBT-STATE	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	190113 *ADIT-SICK LEAVE, VACATION & PT**	0	0	0	0	0	0	0	0	0



Deferred Income Tax Balance
 13 Month Average as of December 2017
 Allocation Method - Factor 2017 Protocol
 (Allocated in Thousands)

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1901000	ACCUM DEF INC TAX	SO	0	0	0	0	0	0	0	0	0
1901000	ADIT-SICK LEAVE, VACATION & PT-STATE	SO	0	0	0	0	0	0	0	0	0
1901000	ADIT-INJURY & DAMAGES	SO	0	0	0	0	0	0	0	0	0
1901000	ADIT-INJURY & DAMAGES-STATE	SO	0	0	0	0	0	0	0	0	0
1901000	ADIT-PPL 85 PREPAID PENSION-FED	SO	0	0	0	0	0	0	0	0	0
1901000	ADIT-PPL 85 PREPAID PENSION-STATE	SO	0	0	0	0	0	0	0	0	0
1901000	ADIT-SERP UTILITY	SO	0	0	0	0	0	0	0	0	0
1901000	ADIT-SERP UTILITY-STATE	SO	0	0	0	0	0	0	0	0	0
1901000	CHOLLA/GE CONTRACT AMORT	SG	0	0	0	0	0	0	0	0	0
1901000	ADIT-DELTA LAND & WATER WRITE DOWN-FED	DGU	0	0	0	0	0	0	0	0	0
1901000	ADIT-DELTA LAND & WATER WRITE DOWN-STATE	DGU	0	0	0	0	0	0	0	0	0
1901000	ADIT-TERRACOR PROPERTY WRITE DOWN-FED	DGU	0	0	0	0	0	0	0	0	0
1901000	ADIT-TERRACOR PROPERTY WRITE DOWN-STATE	DGU	0	0	0	0	0	0	0	0	0
1901000	TROJAN-ADDITIONAL DECOMMISSION	TROJD	0	0	0	0	0	0	0	0	0
1901000	TROJAN-ADDITIONAL DECOMMISSION-STATE	TROJD	0	0	0	0	0	0	0	0	0
1901000	ADIT-MISC. DEF TAX DEBITS	SO	0	0	0	0	0	0	0	0	0
1901000	ADIT-OTHER M-1 LINE 4 DIFFS-STATE	SO	0	0	0	0	0	0	0	0	0
1901000	ADIT-MISC. DEF REG. ASSET	SO	0	0	0	0	0	0	0	0	0
1901000	ADIT-OTHER M-1 LINE 5 DIFFS-STATE	SO	0	0	0	0	0	0	0	0	0
1901000	ADIT-DEFERRED REVENUES-FED	MT	0	0	0	0	0	0	0	0	0
1901000	ADIT-DEFERRED REVENUES-STATE	MT	0	0	0	0	0	0	0	0	0
1901000	ADIT-NONCASH PENSION/BONUS/SEVER	SO	0	0	0	0	0	0	0	0	0
1901000	ADIT-NONCASH PENSION/BONUS/SEVER-ST	SO	0	0	0	0	0	0	0	0	0
1901000	ADIT-UTILITY ASSET WRITE DOWN	SE	0	0	0	0	0	0	0	0	0
1901000	ADIT-UTILITY ASSET WRITE DOWN-STATE	SE	0	0	0	0	0	0	0	0	0
1901000	ADIT-MISC. ACCRUALS	SNP	0	0	0	0	0	0	0	0	0
1901000	ADIT-PROPERTY TAX ACCRUAL-STATE	SNP	0	0	0	0	0	0	0	0	0
1901000	FED ADIT- SALES OF EMISSION ALLOW	SE	0	0	0	0	0	0	0	0	0
1901000	STATE ADIT- SALES OF EMISSION ALLOW	SE	0	0	0	0	0	0	0	0	0
1901000	MONSANTO CONTRACT	SE	0	0	0	0	0	0	0	0	0
1901000	MONSANTO CONTRACT-STATE	SE	0	0	0	0	0	0	0	0	0
1901000	ADIT-EMISSION ALLOWANCE	SE	0	0	0	0	0	0	0	0	0
1901000	ADIT-EMISSION ALLOWANCE-STATE	SE	0	0	0	0	0	0	0	0	0
1901000	ADIT-RESALE REVENUE REFUND-STATE	SG	0	0	0	0	0	0	0	0	0
1901000	ADIT- BONUS LIABILITY	SO	0	0	0	0	0	0	0	0	0
1901000	ADIT- BONUS LIABILITY-STATE	SO	0	0	0	0	0	0	0	0	0
1901000	ADIT- NW POWER ACT	WA	0	0	0	0	0	0	0	0	0
1901000	ADIT- NW POWER ACT-STATE	MT	0	0	0	0	0	0	0	0	0
1901000	ADIT- GLENROCK 263A	SE	0	0	0	0	0	0	0	0	0
1901000	ADIT- GLENROCK 263A-STATE	SE	0	0	0	0	0	0	0	0	0
1901000	ADIT- DSR LOAN SALE-FED	SO	0	0	0	0	0	0	0	0	0
1901000	ADIT- DSR LOAN SALE-STATE	SO	0	0	0	0	0	0	0	0	0
1901000	AMORT. OVERBURDEN-GLENROCK	SE	0	0	0	0	0	0	0	0	0
1901000	AMORT. OVERBURDEN-GLENROCK-STATE	SE	0	0	0	0	0	0	0	0	0
1901000	REDDING RENEGOTIATED CONTRACT	SG	0	0	0	0	0	0	0	0	0
1901000	REDDING RENEGOTIATED CONTRACT-ST	SG	0	0	0	0	0	0	0	0	0
1901000	ADIT- 95 PENSION EXPENSE-FED	SO	0	0	0	0	0	0	0	0	0



Deferred Income Tax Balance
 13 Month Average as of December 2017
 Allocation Method - Factor 2017 Protocol
 (Allocated in Thousands)

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1901000	ACCUM DEF INC TAX	190161	ADIT- 95 PENSION EXPENSE-STATE	SO	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	190162	ADIT- DISALLOWED COAL STRIP-FED	SE	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	190163	ADIT- DISALLOWED COAL STRIP-STATE	SE	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	190164	ADIT-ELTINCE-FED	SO	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	190165	ADIT-CORINCE-FED	SO	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	190166	ADIT- L/T INCENTIVE PLAN-FED	SO	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	190167	ADIT- L/T INCENTIVE PLAN-STATE	SO	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	190168	AMORT. RATE CASE-FED	WYP	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	190169	AMORT. RATE CASE-STATE	WYP	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	190170	EXCH GAIN/LOSS-TULANA FARMS	DGP	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	190171	EXCH GAIN/LOSS-TULANA FARMS-STATE	DGP	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	190172	SEC 174 R&E EXPEND	SO	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	190173	SEC 174 R&E EXPEND-STATE	SO	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	190174	ADIT-SEVERANCE	SO	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	190175	ADIT-ENHANCED RETIRE-STATE	SO	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	190176	ADIT-UTAH RELOCATION-FED	SO	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	190177	ADIT-UTAH RELOCATION-STATE	SO	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	190184	ADIT 87/88 DEFERRED PENSION - FED	UT	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	190186	ADIT CA/MT WRITEOFF - FED	CA	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	190187	ADIT CA/MT WRITEOFF - ST	CA	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	190188	ADIT UNIVERSITY OF WYOMING - FED	WYP	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	190189	ADIT UNIVERSITY OF WYOMING - ST	WYP	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	190400	PMI-VACATION/BONUS ADJ.	SE	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	190401	PMI-RENT EXP (SAFE HARBOR LEASE)	SE	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	190402	PMI-SEC. 263A ADJ.	SE	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	190403	PMI-RECL TRUST EARN-INTEREST	SE	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	190404	PMI-WY EXTRACTION TAXES	SE	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	190406	PMI-MISC	SE	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	190407	PMI VACATION/BONUS ADJ-STATE	SE	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	190408	PMI-RENT EXP (SAFE HARBOR LEASE) ST	SE	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	190409	PMI SEC. 263 A ADJ-STATE	SE	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	190410	PMI-RECL TRUST EARN-INT STATE	SE	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	190411	PMI-WY EXTRACTION TAX-STATE	SE	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	190500	CMC-ACCURED FINAL RECLAM.	SE	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	190501	CMC-ACCURED FINAL RECLAM.-STATE	SE	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	190502	CMC-VACATION ACCRUAL-FED	SE	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	190503	CMC-VACATION ACCRUAL-STATE	SE	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	190504	CMC-AMORT. OVERBURDEN	SE	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	190505	CMC-AMORT. OVERBURDEN-STATE	SE	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	190600	GCC-MISCELLANEOUS	SE	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287100	Valuation Allow for State Credit DTA	SO	-920	-20	-73	-129	-396	-53	0
1901000	ACCUM DEF INC TAX	287191	DTA 705.280 RL Excess Def Inc Taxes CA	CA	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287192	DTA 705.281 RL Excess Def Inc Taxes ID	IDU	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287193	DTA 705.282 RL Excess Def Inc Taxes OR	OR	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287194	DTA 705.283 RL Excess Def Inc Taxes UT	UT	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287195	DTA 705.284 RL Excess Def Inc Taxes WA	WA	0	0	0	0	0	0	0



Deferred Income Tax Balance
 13 Month Average as of December 2017
 Allocation Method - Factor 2017 Protocol
 (Allocated in Thousands)

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1901000	ACCUM DEF INC TAX	WYU	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	FERC	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	SO	418	9	113	33	58	180	24	0	0
1901000	ACCUM DEF INC TAX	OTHER	540	0	0	0	0	0	0	0	540
1901000	ACCUM DEF INC TAX	SO	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	WA	3,218	0	0	3,218	0	0	0	0	0
1901000	ACCUM DEF INC TAX	OTHER	276	0	0	0	0	0	0	0	276
1901000	ACCUM DEF INC TAX	OTHER	95	0	0	0	0	0	0	0	95
1901000	ACCUM DEF INC TAX	OTHER	129	0	0	0	0	0	0	0	129
1901000	ACCUM DEF INC TAX	OTHER	460	0	0	0	0	0	0	0	460
1901000	ACCUM DEF INC TAX	SO	1,192	26	323	94	167	513	69	0	0
1901000	ACCUM DEF INC TAX	SE	2,281	34	569	174	384	972	148	1	0
1901000	ACCUM DEF INC TAX	SG	311	5	80	25	47	135	19	0	0
1901000	ACCUM DEF INC TAX	SE	43,689	652	10,901	3,336	7,348	18,612	2,825	14	0
1901000	ACCUM DEF INC TAX	WA	-99	0	0	-99	0	0	0	0	0
1901000	ACCUM DEF INC TAX	OTHER	6,664	0	0	0	0	0	0	0	6,664
1901000	ACCUM DEF INC TAX	OTHER	447	0	0	0	0	0	0	0	447
1901000	ACCUM DEF INC TAX	OTHER	2,538	0	0	0	0	0	0	0	2,538
1901000	ACCUM DEF INC TAX	OTHER	4,343	0	0	0	0	0	0	0	4,343
1901000	ACCUM DEF INC TAX	OTHER	1,283	0	0	0	0	0	0	0	1,283
1901000	ACCUM DEF INC TAX	OTHER	8,401	0	0	0	0	0	0	0	8,401
1901000	ACCUM DEF INC TAX	OTHER	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	OTHER	12	0	0	0	0	0	0	0	12
1901000	ACCUM DEF INC TAX	OTHER	455	0	0	0	0	0	0	0	455
1901000	ACCUM DEF INC TAX	OTHER	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	OTHER	15,053	326	4,080	1,188	2,105	6,480	869	4	0
1901000	ACCUM DEF INC TAX	OR	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	UT	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	OTHER	18	0	0	0	0	0	0	0	18
1901000	ACCUM DEF INC TAX	OR	3,457	0	3,457	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	OR	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	IDU	230	0	0	0	0	0	230	0	0
1901000	ACCUM DEF INC TAX	UT	1,514	0	0	0	0	1,514	0	0	0
1901000	ACCUM DEF INC TAX	WYP	95	0	0	0	95	0	0	0	0
1901000	ACCUM DEF INC TAX	OTHER	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	OTHER	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	UT	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	SO	-11,314	-245	-3,067	-893	-1,582	-4,871	-654	-3	0
1901000	ACCUM DEF INC TAX	OTHER	149	0	0	0	0	0	0	0	149
1901000	ACCUM DEF INC TAX	OTHER	162	0	0	0	0	0	0	0	162
1901000	ACCUM DEF INC TAX	OTHER	76	0	0	0	0	0	0	0	76
1901000	ACCUM DEF INC TAX	WA	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	OR	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	OTHER	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	OTHER	316	0	0	0	0	0	0	0	316
1901000	ACCUM DEF INC TAX	SE	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	OTHER	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	OTHER	0	0	0	0	0	0	0	0	0



Deferred Income Tax Balance
 13 Month Average as of December 2017
 Allocation Method - Factor 2017 Protocol
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1901000	ACCUM DEF INC TAX	OTHER	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287286 DTA 610.149 Reg Liability-SB 1149 Balanc	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287291 DTA 705.300 Reg Liability - Deferred Ben	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287292 DTA 705.305 Reg Liab- CA Gain on Sale of	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287293 DTA 705.310 Reg Liab- UT Gain on Sale of	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287294 DTA 705.320 Reg Liab- ID Gain on Sale of	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287295 DTA 705.330 Reg Liab- WY Gain on Sale of	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287298 SE	774	12	193	59	130	330	50	0	0
1901000	ACCUM DEF INC TAX	287299 DTA 705.265 Reg Liab-OR Energy Conservat	1,276	0	0	0	0	0	0	0	1,276
1901000	ACCUM DEF INC TAX	287302 SE	852	13	213	65	143	363	55	0	0
1901000	ACCUM DEF INC TAX	287303 DTA-PMI 105.171 PP&E	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287304 DTA 610.146 OR REG ASSET/LIAB CONS	-101	0	-101	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287305 DTA Misc. Timing Difference - PMI	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287306 DTA Rent Expense (safe harbor lease) -	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287307 DTA 910.910 Bridger Section 471 Adjustme	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287308 DTA 920.100 Bridger Reclamation Trust Ea	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287309 DTA 705.200 Oregon Gain on Sale-Halsey	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287310 DTA 705.210 Property Insurance(Injuries	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287314 DTA 415.700 Reg liability BPA balancing	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287322 DTA 720.100 FAS 106 Accruals - Cash Basi	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287323 DTA 505.400 Bonus Liab. Elec.-Cash Basis	1,120	24	303	88	157	482	65	0	0
1901000	ACCUM DEF INC TAX	287324 DTA 720.200 Deferred Comp. Accrual - Cas	3,117	67	845	246	436	1,342	180	0	0
1901000	ACCUM DEF INC TAX	287325 DTA 505.510 Vacation Accrual - PMI	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287326 DTA 720.500 Severance Accrual - Cash Ba	274	6	74	22	38	118	16	0	0
1901000	ACCUM DEF INC TAX	287327 DTA 720.300 Pension/Retirement Accrual -	714	15	194	56	100	307	41	0	0
1901000	ACCUM DEF INC TAX	287328 DTA 720.310 SERP	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287329 DTA 720.400 SERP Accrual - Cash Basis	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287332 DTA 505.600 Vacation Accrual-Cash Basis	10,414	225	2,823	822	1,457	4,483	602	3	0
1901000	ACCUM DEF INC TAX	287333 DTA 505.300 Bonus Accrual GCC-Cash Basis	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287337 DTA 715.105 MCI F.O.G. WIRE LEASE	382	6	99	31	58	166	23	0	0
1901000	ACCUM DEF INC TAX	287338 DTA415.110 Def Reg Asset-Transmission Sr	163	2	42	13	25	71	10	0	0
1901000	ACCUM DEF INC TAX	287340 DTA 220.100 Bad Debts Allowance - Cash B	4,034	171	1,643	536	262	1,263	159	0	0
1901000	ACCUM DEF INC TAX	287341 DTA 910.530 Injuries & Damages Accrual -	5,067	110	1,373	400	709	2,181	293	1	0
1901000	ACCUM DEF INC TAX	287342 DTA 205.050 M&S Inventory Write-Off	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287343 DTA 415.120 Def Reg Asset-Footle Creek Co	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287344 DTA 715.800 Redding Contract - Prepaid	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287347 DTA 730.160 WEATHER	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287348 DTA 425.210 Amort of Debt Disc & Exp	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287350 DTA 505.110 OREGON LICENSE LIAB RESERVE	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287353 DTA 505.140 Purchase Card Trans Provision	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287355 DTA 505.150 MISC. ACCRUED LIABILITIES	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287358 DTA 425.205 MISC DEF	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287359 DTA 425.330 Bogus Creek Settlement	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287360 DTA 425.700 Special Assessment - DOE	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287361 DTA505.200 Extracrtion Tax Accrual-CashBa	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287362 DTA 605.700 Final Reclamation - Cash Bas	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287363 DTA Amortization Overburden	0	0	0	0	0	0	0	0	0



Deferred Income Tax Balance
 13 Month Average as of December 2017
 Allocation Method - Factor 2017 Protocol
 (Allocated in Thousands)

Primary Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1901000	ACCUM DEF INC TAX	287364	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287367	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287368	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287369	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287370	1,049	34	272	68	114	509	52	0	0
1901000	ACCUM DEF INC TAX	287371	2,076	32	535	168	314	903	124	1	0
1901000	ACCUM DEF INC TAX	287378	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287379	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287381	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287383	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287384	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287386	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287387	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287389	4,297	0	0	0	0	0	0	0	4,297
1901000	ACCUM DEF INC TAX	287394	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287396	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287397	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287401	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287402	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287407	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287408	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287409	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287410	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287411	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287412	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287413	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287414	90	2	25	7	13	39	5	0	0
1901000	ACCUM DEF INC TAX	287415	1,067	35	277	69	116	517	53	0	0
1901000	ACCUM DEF INC TAX	287417	3,194	0	0	0	0	0	0	0	3,194
1901000	ACCUM DEF INC TAX	287418	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287419	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287420	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287422	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287423	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287424	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287429	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287430	1,722	26	430	132	290	734	111	1	0
1901000	ACCUM DEF INC TAX	287431	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287432	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287433	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287435	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287437	79,668	1,725	21,595	6,288	11,142	34,296	4,602	19	0
1901000	ACCUM DEF INC TAX	287441	2,064	31	529	165	318	895	125	1	0
1901000	ACCUM DEF INC TAX	287442	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287444	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287446	0	0	0	0	0	0	0	0	0



Deferred Income Tax Balance
 13 Month Average as of December 2017
 Allocation Method - Factor 2017 Protocol
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Primary Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
1901000	ACCUM DEF INC TAX	SO	-27,992	-606	-7,588	-2,209	-3,915	-12,050	-1,617	0	0
1901000	DTA Federal Detriment of State NOL	SO									-7
1901000	DTA 505.115 SALES & USE TAX	OTHER	0	0	0	0	0	0	0	0	0
1901000	DTA 425.380 ID CUST	OTHER	0	0	0	0	0	0	0	0	0
1901000	DTA 610.142 UT ENRGY	OTHER	0	0	0	0	0	0	0	0	0
1901000	DTA 610.143 WA PRGRM	OTHER	522	0	0	0	0	0	0	0	522
1901000	DTA 415.310 ENWN WA	WA	0	0	0	0	0	0	0	0	0
1901000	DTA 425.310 HYDRO RE	OTHER	0	0	0	0	0	0	0	0	0
1901000	DTA 920.160 STOCK INCENTIVE PLAN	SO	0	0	0	0	0	0	0	0	0
1901000	DTA 920.170 EXEC STOCK OPTION PLAN	SO	0	0	0	0	0	0	0	0	0
1901000	DTA 920.180 LTIP PER	SO	0	0	0	0	0	0	0	0	0
1901000	DTA 415.802 Contra RTO Grid West N/R w/o	WA	0	0	0	0	0	0	0	0	0
1901000	DTA 720.800 FAS 158 Pension Liability	SO	74,824	1,620	20,282	5,906	10,465	32,211	4,322	18	0
1901000	DTA 720.810 FAS 158 Post-Retirement Liab	SO	20,017	433	5,426	1,580	2,800	8,617	1,156	5	0
1901000	DTA 605.300 Percro Environmental Liabilit	SO	0	0	0	0	0	0	0	0	0
1901000	DTA 425.300 Mead Phoenix Avail & Trans	SG	0	0	0	0	0	0	0	0	0
1901000	DTA 610.100N Amort NOPA's 99-00 RAR	SO	0	0	0	0	0	0	0	0	0
1901000	Account Reserved for Future Use	SE	0	0	0	0	0	0	0	0	0
1901000	DTA 210.105 Self Ins	SO	0	0	0	0	0	0	0	0	0
1901000	DTA 610.120N Conting	OTHER	0	0	0	0	0	0	0	0	0
1901000	DTA 610.211 Rever	OTHER	0	0	0	0	0	0	0	0	0
1901000	DTA 505.170 WV CONT	SSGCT	0	0	0	0	0	0	0	0	0
1901000	DTA 705.260 Mar06	WA	0	0	0	0	0	0	0	0	0
1901000	DTA 705.270 Reg Liab	OTHER	906	0	0	0	0	0	0	0	906
1901000	DTA 705.271 Reg Liab	OTHER	99	0	0	0	0	0	0	0	99
1901000	DTA 705.272 Reg Liab	OTHER	97	0	0	0	0	0	0	0	97
1901000	DTA 705.273 Reg Liab	OTHER	2,893	0	0	0	0	0	0	0	2,893
1901000	DTA 705.274 Reg Liab	OTHER	66	0	0	0	0	0	0	0	66
1901000	DTA 705.275 Reg Liab	OTHER	227	0	0	0	0	0	0	0	227
1901000	DTA 105.221 Saf Har	SG	34,917	533	8,999	2,822	5,273	15,190	2,088	12	0
1901000	DTA 205.025 PMI Fuel Cost Adjustment	SE	360	5	90	27	61	153	23	0	0
1901000	DTA 120.105 Willow Wind Account Receivab	WA	0	0	0	0	0	0	0	0	0
1901000	DTA 415.926 RL-Depreciation Decrease-OR	OR	1,308	0	1,308	0	0	0	0	0	0
1901000	DTA 415.927 RL-Depreciation Decrease-WA	WA	-3	0	0	-3	0	0	0	0	0
1901000	DTA - BETC CREDIT CARRYFORWARD	SG	5,176	79	1,334	418	782	2,252	309	2	0
1901000	DTA - PMI Def Tax	SE	0	0	0	0	0	0	0	0	0
1901000	DTL 415.827 Reg Asset - FAS 158 Post - R	OR	-6	0	-6	0	0	0	0	0	0
1901000	DTL 415.829 Reg Asset - Post - Ret MMT_U	UT	0	0	0	0	0	0	0	0	0
1901000	DTL 415.831 Reg Asset - Post - Ret MMT_C	CA	-1	-1	0	0	0	0	0	0	0
1901000	DTL 415.874 DEFERRED NET POWER COSTS-WY	OTHER	0	0	0	0	0	0	0	0	0
1901000	DTL Federal Detriment of State NOL	SO	0	0	0	0	0	0	0	0	0
1901000	DTL 920.110 BRIDGER EXTRACTION TAXES PAY	SE	3,211	48	801	245	540	1,368	208	1	0
1901000	DTL 610.030N, 99-00 RAR - BCC	SE	0	0	0	0	0	0	0	0	0
1901000	DTL 610.100 COAL MINE DEVT PMI	SE	-567	-8	-141	-43	-95	-242	-37	0	0
1901000	DTL 610.111 PMI Gain/Loss on Assets	SE	0	0	0	0	0	0	0	0	0
1901000	DTL 910.910 PMI Sec. 471 Inv Adj	SE	0	0	0	0	0	0	0	0	0
1901000	DTL 610.100 PMI DEVT COST AMORT	SE	-1,235	-18	-308	-94	-208	-526	-80	0	0



Deferred Income Tax Balance
 13 Month Average as of December 2017
 Allocation Method - Factor 2017 Protocol
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1901000	ACCUM DEF INC TAX	SE	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287721	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287722	351	5	88	27	59	149	23	0	0
1901000	ACCUM DEF INC TAX	287723	-583	-9	-145	-44	-98	-248	-38	0	0
1901000	ACCUM DEF INC TAX	287726	-28,077	-419	-7,006	-2,144	-4,722	-11,961	-1,816	-9	0
1901000	ACCUM DEF INC TAX	287735	-1,921	-29	-479	-147	-323	-818	-124	-1	0
1901000	ACCUM DEF INC TAX	287848	-199	-4	-54	-16	-28	-86	-12	0	0
1901000	ACCUM DEF INC TAX	287933	-28	0	0	0	0	-28	0	0	0
1901000	ACCUM DEF INC TAX	287934	-1	0	0	0	-1	0	0	0	0
1901000	ACCUM DEF INC TAX	287937	21	0	5	2	4	9	1	0	0
1901000	ACCUM DEF INC TAX	287938	0	0	0	0	0	0	0	0	0
1901000	ACCUM DEF INC TAX	287970	-5,409	-117	-1,466	-427	-756	-2,328	-312	-1	0
1901000	ACCUM DEF INC TAX	287970	287,780	4,836	68,712	22,139	34,147	103,802	14,139	62	39,941
1901090	FAS109 DEF TAX ASS	287374	32	0	0	32	0	0	0	0	0
1901090	ACC DIT-NON-DEBIT	287203	0	0	0	0	0	0	0	0	0
1902000	ACC DIT-NON-DEBIT	287203	0	0	0	0	0	0	0	0	0
1902000	ACC DIT-NON-DEBIT	287203	0	0	0	0	0	0	0	0	0
2811000	AC DEF TAX-ACCL AM	286601	0	0	0	0	0	0	0	0	0
2811000	AC DEF TAX-ACCL AM	286602	0	0	0	0	0	0	0	0	0
2811000	AC DEF TAX-ACCL AM	287612	0	0	0	0	0	0	0	0	0
2811000	AC DEF TAX-ACCL AM	287960	-305,840	-4,668	-78,824	-24,722	-46,185	-133,053	-18,285	-103	0
2811000	AC DEF INCTX-PROPT	286500	-305,840	-4,668	-78,824	-24,722	-46,185	-133,053	-18,285	-103	0
2820000	AC DEF INCTX-PROPT	287704	-1,565	-34	-424	-124	-219	-674	-90	0	0
2820000	AC DEF INCTX-PROPT	287704	-1,565	-34	-424	-124	-219	-674	-90	0	0
2821000	AC DEF TAX-UTILITY	287001	0	0	0	0	0	0	0	0	0
2821000	AC DEF TAX-UTILITY	287002	0	0	0	0	0	0	0	0	0
2821000	AC DEF TAX-UTILITY	287003	0	0	0	0	0	0	0	0	0
2821000	AC DEF TAX-UTILITY	287004	0	0	0	0	0	0	0	0	0
2821000	AC DEF TAX-UTILITY	287005	0	0	0	0	0	0	0	0	0
2821000	AC DEF TAX-UTILITY	287006	0	0	0	0	0	0	0	0	0
2821000	AC DEF TAX-UTILITY	287007	0	0	0	0	0	0	0	0	0
2821000	AC DEF TAX-UTILITY	287008	0	0	0	0	0	0	0	0	0
2821000	AC DEF TAX-UTILITY	287009	0	0	0	0	0	0	0	0	0
2821000	AC DEF TAX-UTILITY	287010	0	0	0	0	0	0	0	0	0
2821000	AC DEF TAX-UTILITY	287011	0	0	0	0	0	0	0	0	0
2821000	AC DEF TAX-UTILITY	287013	0	0	0	0	0	0	0	0	0
2821000	AC DEF TAX-UTILITY	287014	0	0	0	0	0	0	0	0	0
2821000	AC DEF TAX-UTILITY	287015	0	0	0	0	0	0	0	0	0
2821000	AC DEF TAX-UTILITY	287016	0	0	0	0	0	0	0	0	0
2821000	AC DEF TAX-UTILITY	287017	0	0	0	0	0	0	0	0	0
2821000	AC DEF TAX-UTILITY	287018	0	0	0	0	0	0	0	0	0
2821000	AC DEF TAX-UTILITY	287019	0	0	0	0	0	0	0	0	0
2821000	AC DEF TAX-UTILITY	287020	0	0	0	0	0	0	0	0	0
2821000	AC DEF TAX-UTILITY	287021	0	0	0	0	0	0	0	0	0
2821000	AC DEF TAX-UTILITY	287022	0	0	0	0	0	0	0	0	0
2821000	AC DEF TAX-UTILITY	287023	0	0	0	0	0	0	0	0	0



Deferred Income Tax Balance
 13 Month Average as of December 2017
 Allocation Method - Factor 2017 Protocol
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2821000	AC DEF TAX-UTILITY	287024	ACCUM DIT - REPAIR ALLOW	DGP	0	0	0	0	0	0	0
2821000	AC DEF TAX-UTILITY	287025	ACCUM DIT - REPAIR ALLOW - STATE	DGP	0	0	0	0	0	0	0
2821000	AC DEF TAX-UTILITY	287026	CHOLLA TAX BENEFITS AMORT	SG	0	0	0	0	0	0	0
2821000	AC DEF TAX-UTILITY	287027	ACCUM DIT - SOGA PPL	WYP	0	0	0	0	0	0	0
2821000	AC DEF TAX-UTILITY	287028	ACCUM DIT - SOGA PPL - STATE	WYP	0	0	0	0	0	0	0
2821000	AC DEF TAX-UTILITY	287029	CHOLLA CONTRACT DISCOUNT AMORT	SG	0	0	0	0	0	0	0
2821000	AC DEF TAX-UTILITY	287030	PMI - SALE OF ASSETS	SE	0	0	0	0	0	0	0
2821000	AC DEF TAX-UTILITY	287031	PMI - DEPRECIATION (TAX)	SE	0	0	0	0	0	0	0
2821000	AC DEF TAX-UTILITY	287032	PMI - DEPRECIATION (BOOK)	SE	0	0	0	0	0	0	0
2821000	AC DEF TAX-UTILITY	287033	PMI - AMORT DEVELOP EXPENSE	SE	0	0	0	0	0	0	0
2821000	AC DEF TAX-UTILITY	287034	PMI - REBUILD EQUIP EXPENSE	SE	0	0	0	0	0	0	0
2821000	AC DEF TAX-UTILITY	287035	PMI - RECEDING FACE EXPENSE	SE	0	0	0	0	0	0	0
2821000	AC DEF TAX-UTILITY	287036	PMI - DEVELOPMENT COSTS	SE	0	0	0	0	0	0	0
2821000	AC DEF TAX-UTILITY	287037	PMI - REPAIRS & MAINTENANCE	SE	0	0	0	0	0	0	0
2821000	AC DEF TAX-UTILITY	287038	PMI - DEPRECIATION (TAX) - STATE	SE	0	0	0	0	0	0	0
2821000	AC DEF TAX-UTILITY	287039	PMI - DEPRECIATION (BOOK) - STATE	SE	0	0	0	0	0	0	0
2821000	AC DEF TAX-UTILITY	287040	PMI - REBUILD EQUIP EXPENSE - STATE	SE	0	0	0	0	0	0	0
2821000	AC DEF TAX-UTILITY	287221	DTA 415.933 RL Contra-Carbon Decomm-ID	IDU	-474	0	0	0	0	0	0
2821000	AC DEF TAX-UTILITY	287222	DTA 415.934 RL Contra-Carbon Decomm-UT	UT	-3,425	0	0	0	-474	0	0
2821000	AC DEF TAX-UTILITY	287223	DTA 415.935 RL Contra-Carbon Decomm-WY	WYP	-711	0	-711	0	-3,425	0	0
2821000	AC DEF TAX-UTILITY	287301	DTA 105.471 UT Klamath Relicensing	OTHER	13,399	0	0	0	0	0	13,399
2821000	AC DEF TAX-UTILITY	287469	DTL 730.170 RA FAST133	OTHER	0	0	0	0	0	0	0
2821000	AC DEF TAX-UTILITY	287602	DTL EPUD	OR	0	0	0	0	0	0	0
2821000	AC DEF TAX-UTILITY	287603	DTL FERC SOGA-UPL	FERC	0	0	0	0	0	0	0
2821000	AC DEF TAX-UTILITY	287604	DTL FERC SOGA-PPL	WYP	0	0	0	0	0	0	0
2821000	AC DEF TAX-UTILITY	287605	DTL PP&E Powertax	DITBAL	-4,228,896	-91,427	-1,102,328	-258,685	-598,926	-1,861,238	-237,706
2821000	AC DEF TAX-UTILITY	287606	DTL PP&E Adjustment	DITBAL	0	0	0	0	0	0	0
2821000	AC DEF TAX-UTILITY	287607	DTL PMI PP&E	SE	0	0	0	0	0	0	0
2821000	AC DEF TAX-UTILITY	287608	DTL Safe Harbor Lease Cholla	SG	-2,102	-32	-542	-170	-317	-915	-126
2821000	AC DEF TAX-UTILITY	287611	DTL Repair Allowances PPL	DGP	0	0	0	0	0	0	0
2821000	AC DEF TAX-UTILITY	287670	DTL 330.100 POLLUTIONCONTROLFACILITY(BK/	SG	0	0	0	0	0	0	0
2821000	AC DEF TAX-UTILITY	287678	DTL 320.210 R & E SEC. 174 DEDUCTION	SO	0	0	0	0	0	0	0
2821000	AC DEF TAX-UTILITY	287692	DTL 610.005N Sec 17	SO	0	0	0	0	0	0	0
2821000	AC DEF TAX-UTILITY	287703	DTL 610.110N. 99-00 RAR	SO	0	0	0	0	0	0	0
2821000	AC DEF TAX-UTILITY	287740	DTL 110.200 TAX PERCENTAGE DEPLETION	SE	0	0	0	0	0	0	0
2821000	AC DEF TAX-UTILITY	287753	DTL 110.100 BOOK DEPLETION	SE	0	0	0	0	0	0	0
2821000	AC DEF TAX-UTILITY	287765	DTL 610.095N Roll	SO	0	0	0	0	0	0	0
2821000	AC DEF TAX-UTILITY	287766	DTL 610.100N Amort	SO	135	3	37	11	19	58	8
2821000	AC DEF TAX-UTILITY	287767	DTL 610.070N NOPA	SO	0	0	0	0	0	0	0
2821000	AC DEF TAX-UTILITY	287768	DTL 415.705 REG ASSET BPA OR BALANCING A	OTHER	0	0	0	0	0	0	0
2821000	AC DEF TAX-UTILITY	287769	DTL 425.385 REG ASSET BPA ID BALANCING A	IDU	0	0	0	0	0	0	0
2821000	AC DEF TAX-UTILITY	287771	DTL 110.205 SRC tax depletion	SE	256	4	64	20	43	109	17
2821000	AC DEF TAX-UTILITY	287772	DTL 505.800 State Tax Ded on Fed TR	OTHER	0	0	0	0	0	0	0
2821000	AC DEF TAX-UTILITY	287773	DTL 610.121N Contingency Tracking FERC 2	OTHER	0	0	0	0	0	0	0
2821000	AC DEF TAX-UTILITY	287775	DTL 610.210 IRS Audit Adj. 95-00 Ppd Stea	OTHER	0	0	0	0	0	0	0
2821000	AC DEF TAX-UTILITY	287776	DTL 610.212 Reversal of 2001 IRS Audit A	OTHER	0	0	0	0	0	0	0



Deferred Income Tax Balance
 13 Month Average as of December 2017
 Allocation Method - Factor 2017 Protocol
 (Allocated in Thousands)

Primary Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
2831000	AC DEF IN TX UTIL	286907	DTL 415.532 RA-WY 2017 Protocol-MSP Def	WYP	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	286909	DTL 720.815 Post-Retirement Asset	SO	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287341	DTA 910.530 Injuries & Damages Accrual -	SO	4,684	1,270	370	655	2,017	271	1
2831000	AC DEF IN TX UTIL	287501	ADIT MISC. CONTRACTS/DEPOSITS	SG	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287502	ADIT SETTLE PURCHASE PWR AGREE - STATE	SG	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287503	ADIT MISC. DEF. CREDITS	SO	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287504	ADIT OTHER M-1 LINE 8 DIFFS - STATE	SO	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287505	ADIT SPECIAL ASSESSMENT - DOE	TROJID	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287506	ADIT SPECIAL ASSESSMENT - DOE - STATE	TROJID	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287507	ACCUM DIT - FAS106	SO	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287508	ACCUM DIT - FAS106 - STATE	SO	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287509	ADIT REGULATORY ASSET 186.2 - FED	SO	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287510	ADIT REGULATORY ASSET 186.2 - STATE	SO	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287511	ACCUM DIT - COAL PILE INVENTORY	SE	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287512	ACCUM DIT - COAL PILE INVENTORY - STATE	SE	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287513	ACCUM DIT - CAL & OREGON PROP TAX - FED	GPS	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287514	ACCUM DIT - CAL & OREGON PROP TAX-STATE	GPS	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287515	DIT - POST MERGER DEBT LOST	SNP	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287516	DIT - POST MERGER DEBT LOST - STATE	SNP	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287517	ACCUM DIT - MERGER COST AMORT - FED	SO	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287518	ACCUM DIT - MERGER COST AMORT - STATE	SO	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287519	ACCUM DIT-APS ABANDONMENT	SGCT	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287520	ACCUM DIT-APS ABANDONMENT-STATE	SG	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287521	ACCUM DIT - WEATHERIZATION	SO	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287522	ACCUM DIT - WEATHERIZATION - STATE	SO	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287523	ADIT - IDAHO CUSTOMER BAL ACCT - FED	IDU	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287524	ADIT - IDAHO CUSTOMER BAL ACCT - STATE	IDU	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287525	ADIT - PREPAID TAXES	GPS	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287526	ADIT - PREPAID TAXES - STATE	GPS	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287527	ADIT - TRUST INC + EXP	SE	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287528	ADIT - TRUST INC + EXP - STATE	SE	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287529	ADIT - AGNEW ROYALTY PAYMENT - FED	SE	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287530	ADIT - AGNEW ROYALTY PAYMENT - STATE	SE	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287531	ADIT - ENVIRONMENTAL CLEANUP	SG	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287532	ADIT - ENVIRONMENTAL CLEANUP - STATE	SG	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287533	ADIT - EXTRACTION TAX	SE	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287534	ADIT - EXTRACTION TAX - STATE	SE	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287539	INVENTORY ADJ. - GLENROCK - FED	SE	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287540	INVENTORY ADJ. - GLENROCK - STATE	SE	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287541	ADIT - MINE ROAD RELOCATION - FED	SE	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287542	ADIT - MINE ROAD RELOCATION - STATE	SE	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287543	ADIT - SECTION 453A INSTALLMENT - FED	SO	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287544	ADIT - SECTION 453A INSTALLMENT - STATE	SO	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287545	ADIT - POLLUTION CONTROL	SNP	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287546	ADIT - POLLUTION CONTROL - STATE	SNP	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287547	R&E - SOLAR II PROJECT - FED	SG	0	0	0	0	0	0	0



Deferred Income Tax Balance
 13 Month Average as of December 2017
 Allocation Method - Factor 2017 Protocol
 (Allocated in Thousands)

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2831000	AC DEF IN TX UTIL	R&E - SOLAR II PROJECT - STATE	SG	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	R&E - BSIP-SAP WRITE-OFF	SO	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	R&E - BSIP-SAP WRITE-OFF STATE	SO	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	PMI - AMORT SOFTWARE EXP	SE	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	PMI - MISC	SE	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	PMI - ACCOUNTING CHANGE - INV.	SE	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	PMI - MISC	SE	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	CMC - INVENTORY ADJ. - OVERBURDEN	SE	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	CMC - INVENTORY ADJ. - OVERBURDEN STATE	SE	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	GCC - PENSION EXPENSE	SE	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	GCC - BONUS LIABILITY	SE	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	ELECTRIC MUTUAL INS RECEIVABLE - STATE	SO	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	DTL 720.800 FAS 158 Pension Liability	SO	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	DTL 415.701 CA Deferred Intervenor Fundi	OTHER	-15	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	DTL 415.702 Reg Asset-Lake Slide Liq. Dam	WYU	-314	0	0	-314	0	0	0	-15
2831000	AC DEF IN TX UTIL	DTL 415.872 Deferred Excess Net Power Co	OTHER	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	DTL 415.891 WY-2006 Transition Severance	WYU	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	DTL 425.125 Deferred Coal Cost-Arch	SE	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	DTL 430.110 REG ASSET RECLASS	OTHER	-4,297	0	0	0	0	0	0	-4,297
2831000	AC DEF IN TX UTIL	DTL 415.820 Contra Pens Reg Asset MMT &	OR	576	0	576	0	0	0	0	0
2831000	AC DEF IN TX UTIL	DTL 415.821 Contra Pens Reg Asset MMT &	WYU	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	DTL 415.822 Reg Asset - Pension MMT_UT	UT	-54	0	0	0	-54	0	0	0
2831000	AC DEF IN TX UTIL	DTL 415.823 Contra Pens Reg Asset CTG. U	UT	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	DTL 415.824 Contra Pens Reg Asset MMT &	CA	52	52	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	DTL 415.825 Contra Pens Reg Asset CTG. W	WA	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	DTL 415.826 Reg Asset - Pension MMT_WA	WA	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	DTL 415.827 Reg Asset - FAS 158 Post - R	OR	-104	0	-104	0	0	0	0	0
2831000	AC DEF IN TX UTIL	DTL 415.828 Reg Asset - FAS 158 Post - R	WYP	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	DTL 415.829 Reg Asset - Post - Ret MMT_U	UT	-53	0	0	0	-53	0	0	0
2831000	AC DEF IN TX UTIL	DTL 415.830 Reg Asset - Post - Ret MMT_I	IDU	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	DTL 415.831 Reg Asset - Post - Ret MMT_C	CA	-9	-9	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	DTL 415.840 Reg Asset - Deferred OR Ind	OTHER	-1	0	0	0	0	0	0	-1
2831000	AC DEF IN TX UTIL	DTL 415.301 Environmental Clean-up Accr	WA	694	0	694	0	0	0	0	0
2831000	AC DEF IN TX UTIL	DTL 705.300 Reg Liab-Def Benefit-Arch Se	SE	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	DTL 415.874 Deferred Net Power Costs-WY	OTHER	-184	0	0	0	0	0	0	-184
2831000	AC DEF IN TX UTIL	DTL 720.830 Western Coal Carrier FAS 106	SE	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	DTL 415.892 Deferred Net Power Costs - I	OTHER	-3,930	0	0	0	0	0	0	-3,930
2831000	AC DEF IN TX UTIL	DTL 415.703 Goodnoe Hills Liquidation Da	WYP	-133	0	0	-133	0	0	0	0
2831000	AC DEF IN TX UTIL	DTL 415.677 RA Pref Stock Redemption WA	OTHER	-34	0	0	0	0	0	0	-34
2831000	AC DEF IN TX UTIL	DTL 605.100 Trojan Decommissioning Costs	TROJD	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	DTL 430.100 Weatherization	OTHER	2,072	0	0	0	0	0	0	2,072
2831000	AC DEF IN TX UTIL	DTL Interim provision reg assets/Liabil	OTHER	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	DTL 320.130 May 2000 Transition Plan Cos	IDU	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	DTL 320.140 May 2000 Transition Plan Cos	OR	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	DTL 320.150 May 2000 Transition Plan Cos	UT	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	DTL 320.160 May 2000 Transition Plan Cos	WYP	0	0	0	0	0	0	0	0



Deferred Income Tax Balance
 13 Month Average as of December 2017
 Allocation Method - Factor 2017 Protocol
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2831000	AC DEF IN TX UTIL	287621	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287622	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287623	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287624	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287625	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287626	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287627	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287628	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287629	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287630	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287634	-25,145	-544	-6,816	-1,985	-3,517	-10,824	-1,452	-6	0
2831000	AC DEF IN TX UTIL	287635	-76	-1	-20	-6	-12	-33	-5	0	0
2831000	AC DEF IN TX UTIL	287636	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287637	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287638	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287639	-71	0	0	-71	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287640	-142	0	0	0	0	0	0	0	-142
2831000	AC DEF IN TX UTIL	287641	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287644	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287645	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287646	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287647	-10	0	0	0	0	0	0	-10	0
2831000	AC DEF IN TX UTIL	287650	-255	-4	-64	-19	-43	-108	-16	0	0
2831000	AC DEF IN TX UTIL	287653	-15	0	-4	-1	-2	-7	-1	0	0
2831000	AC DEF IN TX UTIL	287654	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287655	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287656	-30	0	-8	-2	-5	-13	-2	0	0
2831000	AC DEF IN TX UTIL	287657	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287658	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287659	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287660	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287661	-1,243	-19	-320	-101	-188	-541	-74	0	0
2831000	AC DEF IN TX UTIL	287662	-800	0	-800	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287664	-1,287	0	0	0	0	-1,287	0	0	0
2831000	AC DEF IN TX UTIL	287665	-91	0	0	0	0	0	-91	0	0
2831000	AC DEF IN TX UTIL	287666	-52	0	0	0	-52	0	0	0	0
2831000	AC DEF IN TX UTIL	287667	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287668	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287669	-1,489	-32	-404	-117	-208	-641	-86	0	0
2831000	AC DEF IN TX UTIL	287670	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287672	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287675	-2,072	-41	-538	-159	-292	-921	-120	-1	0
2831000	AC DEF IN TX UTIL	287678	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287681	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287682	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287683	0	0	0	0	0	0	0	0	0



Deferred Income Tax Balance
 13 Month Average as of December 2017
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Primary Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
2831000	AC DEF IN TX UTIL	287685	DLT 425.380 Idaho Customer Balancing Acc	OTHER	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287686	DLT 605.710 Reverse Accrued Final Reclam	SE	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287689	DLT 205.100N, 99-00 RAR	SO	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287690	DLT 610.112N, BCC 99-00 RAR	SE	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287691	DLT 610.065N, 99-00 RAR	SO	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287692	DLT 610.005N, SEC. 174	SO	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287693	DLT 610.030N, 99-00 RAR - BCC	SE	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287694	DLT 610.095N, 99-00 RAR	SO	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287695	DLT 610.120, REG ASSET TRAIL MTN	SE	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287697	DLT 610.130, REG ASSET, SCH 781 INCENT	OR	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287698	DLT 610.135, REG ASSET, SB 1149	OTHER	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287702	DLT 610.057N, BCC 99-00 RAR	SE	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287704	DLT 415.585 Regulatory Liability	OR	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287706	DLT 610.100 COAL MINE DEVT PMI	SE	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287707	DLT 610.141 WA RATE REFUNDS	OTHER	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287708	DLT 210.200 PREPAID PROPERTY TAXES	GPS	-8,164	-2,213	-644	-1,142	-3,514	-472	-2
2831000	AC DEF IN TX UTIL	287717	DLT 610.058N PMI FLOW-THRU 94.98 APPEALS	SE	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287718	DLT 610.111 PMI GAIN/LOSS ON ASSETS	SE	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287719	DLT 910.910 PMI SEC. 471 INV ADJ	SE	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287720	DLT 610.100 PMI DEVT COST AMORT	SE	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287721	DLT 610.115 PMI OVERBURDEN REMOVAL	SE	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287722	DLT 505.510 PMI VAC ACCRUAL	SE	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287723	DLT 205.411 PMI SEC. 263A	SE	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287724	DLT PMI RENT EXPENSE (SAFE HARBOR LEASE)	SE	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287726	DLT PMI PP&E	SE	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287727	DLT PMI MISC TIMING DIFFERENCES	SE	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287728	DLT 415.800 GRID WST	SG	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287729	DLT 610.142 UT HOME	OTHER	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287730	DLT 610.143 WA LOW ENERGY PROGRAM	OTHER	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287731	DLT 610.100N AMORT NOPAS 99-00 RAR	SO	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287733	DLT 210.000 PREPAID IBEW 57 MEDICAL	OTHER	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287735	DLT 910.905 PMI Cost Depletion	SE	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287736	DLT 415.555 WY Def Net Power Costs	WYP	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287737	DLT 415.803 RTO Grid West N/R-W/O-WA	WA	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287738	DLT 320.270 Reg Asset FAS 158 Pension	SO	-184,338	-49,968	-14,549	-25,782	-79,356	-10,648	-45
2831000	AC DEF IN TX UTIL	287739	DLT 320.280 Reg Asset FAS 158 Post-Ret	SO	-10,156	-2,753	-802	-1,420	-4,372	-587	-2
2831000	AC DEF IN TX UTIL	287747	DLT 705.240 CA Energy Program	OTHER	-282	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287748	DLT 705.251 A&G Credit - OR	OR	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287749	DLT 425.205 Misc Def Dr-Prop Damage Repa	SO	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287750	DLT 425.310 Hydro Relicensing Obligation	OTHER	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287751	DLT 605.710 Reverse Accrued Final Reclam	SE	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287752	DLT 910.240 Legal Reserve	SO	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287753	DLT 110.100 Book Depletion	SE	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287760	DLT 415.896 WA - Chehalis Plant Rev Req	WA	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287762	DLT 705.260 Reg Asset	WA	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287763	DLT 715.720 NW Power	OTHER	0	0	0	0	0	0	0



Deferred Income Tax Balance
 13 Month Average as of December 2017
 Allocation Method - Factor 2017 Protocol
 (Allocated in Thousands)

Primary Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
2831000	AC DEF IN TX UTIL	287764	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287768	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287770	-1,421	-1,421	0	0	0	0	0	0	-1,421
2831000	AC DEF IN TX UTIL	287772	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287774	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287779	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287781	-1,472	-1,472	0	0	0	0	0	0	-1,472
2831000	AC DEF IN TX UTIL	287782	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287783	10	10	0	0	0	10	0	0	0
2831000	AC DEF IN TX UTIL	287784	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287786	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287787	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287789	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287790	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287791	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287792	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287801	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287802	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287840	-98,043	-1,464	-24,464	-7,487	-16,490	-41,767	-6,340	-31	0
2831000	AC DEF IN TX UTIL	287841	846	846	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287842	399	399	0	0	0	0	399	0	0
2831000	AC DEF IN TX UTIL	287843	1,793	1,793	1,793	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287844	1,543	1,543	0	0	0	1,543	0	0	0
2831000	AC DEF IN TX UTIL	287845	3,795	3,795	3,795	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287846	214	214	0	0	214	0	0	0	0
2831000	AC DEF IN TX UTIL	287847	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287848	-2,455	-53	-665	-194	-343	-1,057	-142	-1	0
2831000	AC DEF IN TX UTIL	287849	22,847	341	5,701	1,745	3,843	9,733	1,477	7	0
2831000	AC DEF IN TX UTIL	287850	1,632	1,632	0	0	0	0	0	0	1,632
2831000	AC DEF IN TX UTIL	287851	688	688	0	0	0	0	0	0	688
2831000	AC DEF IN TX UTIL	287855	3,085	3,085	0	0	0	0	0	0	3,085
2831000	AC DEF IN TX UTIL	287857	1	1	0	0	0	0	0	0	1
2831000	AC DEF IN TX UTIL	287858	-72	-72	0	0	0	0	0	0	-72
2831000	AC DEF IN TX UTIL	287860	-16	-16	0	0	0	0	0	0	-16
2831000	AC DEF IN TX UTIL	287861	-139	-139	0	0	0	0	0	0	-139
2831000	AC DEF IN TX UTIL	287862	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287863	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287864	-34	-34	0	0	0	0	-34	0	0
2831000	AC DEF IN TX UTIL	287865	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287866	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287867	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287868	-391	-391	0	0	-391	0	0	0	0
2831000	AC DEF IN TX UTIL	287869	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287870	0	0	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287871	-1,966	-1,966	0	0	0	0	0	0	-1,966
2831000	AC DEF IN TX UTIL	287872	0	0	0	0	0	0	0	0	0



Deferred Income Tax Balance
 13 Month Average as of December 2017
 Allocation Method - Factor 2017 Protocol
 (Allocated in Thousands)

Primary Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
2831000	AC DEF IN TX UTIL	287873	DLT 720.842 RA Tax Adj on PR Benefit-ID	OTHER	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287874	DLT 720.843 RA Tax Adj on PR Benefit-OR	OTHER	-168	0	0	0	0	0	-168
2831000	AC DEF IN TX UTIL	287875	DLT 720.844 RA Tax Adj on PR Benefit-UT	OTHER	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287876	DLT 720.845 RA Tax Adj on PR Benefit-WA	OTHER	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287877	DLT 720.846 RA Tax Adj on PR Benefit-WY	OTHER	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287878	DLT 415.406 RA Utah ECAM	OTHER	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287879	DLT 415.898 Deferred Coal Cost Naughton	SE	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287880	DLT 415.897 Transition Severance Cost CA	CA	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287881	DLT 415.705 RA - Tax Rev Req Adj-WY	WYU	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287882	DLT 415.876 Deferred Net Power Costs-OR	OTHER	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287883	DLT 430.116 RA Fed Int Exp (ID)	OTHER	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287884	DLT 415.867 Reg Asset - CA Solar Feed-In	OTHER	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287887	DLT 415.881 Def of Excess RECs UT	OTHER	-237	0	0	0	0	0	-237
2831000	AC DEF IN TX UTIL	287888	DLT 415.882 Def of Excess RECs WA	OTHER	-44	0	0	0	0	0	-44
2831000	AC DEF IN TX UTIL	287889	DLT 415.883 Def of Excess RECs WY	OTHER	-122	0	0	0	0	0	-122
2831000	AC DEF IN TX UTIL	287893	DLT 415.910 Naughton Unit #3 Costs	SG	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287894	DLT 415.912 OR-Contr Reg A Naughton #3	OR	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287895	DLT 415.913 WA-Contr Reg A Naughton #3	OTHER	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287896	DLT 415.875 Def Net Power Cost - UT	OTHER	-3,045	0	0	0	0	0	-3,045
2831000	AC DEF IN TX UTIL	287897	DLT 425.400 RA - UT Klamath Relicensing	OTHER	-7,990	0	0	0	0	0	-7,990
2831000	AC DEF IN TX UTIL	287899	DLT 415.878 RA-UT Liq Damages	UT	-219	0	0	0	-219	0	0
2831000	AC DEF IN TX UTIL	287903	DLT 415.879 RA-Liq Damages N2-WY	WYP	-36	0	0	-36	0	0	0
2831000	AC DEF IN TX UTIL	287904	DLT 415.845 RA-ORSch94 Dist SafetySurch	OTHER	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287906	DLT 415.863 RA-UT Subscriber Solar Prog	UT	-526	0	0	0	-526	0	0
2831000	AC DEF IN TX UTIL	287907	DLT 210.185-Prepaid Aircraft Maint Cost	SG	-21	-5	-2	-3	-9	-1	0
2831000	AC DEF IN TX UTIL	287908	DLT 210.190 - Prepaid Water Rights	SG	-281	-4	-73	-43	-122	-17	0
2831000	AC DEF IN TX UTIL	287909	DLT 210.195 - Prepaid Surety Bond Costs	SO	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287916	DLT 705.455 RL - WY Property Ins Res	WYP	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287917	DLT 705.451 - RL - OR Property Ins Res	OR	-2,902	0	0	-2,902	0	0	0
2831000	AC DEF IN TX UTIL	287918	DLT 705.400 RL - OR Injury & Damage Res	OR	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287919	DLT 425.105 RA-OR Asset Sale Gain GB-NC	OTHER	-107	0	0	0	0	0	-107
2831000	AC DEF IN TX UTIL	287932	DLT 415.894 -RA-REC Sales Deferral - CA	OTHER	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287933	DLT 320.282-RA PostRet Sltmt Loss-CC-UT	UT	-266	0	0	0	-266	0	0
2831000	AC DEF IN TX UTIL	287934	DLT 320.283-RA PostRet Sltmt Loss-CC-WY	WYU	-20	0	0	-20	0	0	0
2831000	AC DEF IN TX UTIL	287935	DLT 415.936 RA - Carbon Pft Decomm/Inv	SG	-1,312	-20	-338	-198	-571	-78	0
2831000	AC DEF IN TX UTIL	287939	DLT 415.115 RA-UT STEP Pilot Program	OTHER	1,100	0	0	0	0	0	1,100
2831000	AC DEF IN TX UTIL	287941	DLT 430.111 Reg Asset - SB 1149 Balance	OTHER	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287942	DLT 430.112 Reg Asset - Other - Balance	OTHER	-104	0	0	0	0	0	-104
2831000	AC DEF IN TX UTIL	287943	DLT 430.113 Reg Asset - Def NPC Balance	OTHER	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287944	DLT - REG - ASSET FEDERAL INT EXP	UT	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287945	DLT 720.840 REG ASSET MEDICARE SUBSIDY	OTHER	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287946	DLT FAS 109 DEFERRED TAX ASSET-WA FLOW-T	WA	0	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287947	DLT 415.501 Cholla Plant Transaction Cos	IDU	2	0	0	0	0	2	0
2831000	AC DEF IN TX UTIL	287948	DLT 415.502 Cholla Plant Transaction Cos	OR	4	0	0	0	0	0	0
2831000	AC DEF IN TX UTIL	287949	DLT 415.503 Cholla Plant Transaction Cos	WA	7	0	0	7	0	0	0
2831000	AC DEF IN TX UTIL	287961	DLT Reg Asset Federal Int Exp (WY)	OTHER	0	0	0	0	0	0	0



Deferred Income Tax Balance
 13 Month Average as of December 2017
 Allocation Method - Factor 2017 Protocol
 (Allocated in Thousands)

Primary Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
2831000	AC DEF IN TX UTIL	OTHER	0	0	0	0	0	0	0	0	0
2831000	DLT LT Prepaid IBEW 57 Pension Contribut	OTHER	0	0	0	0	0	0	0	0	0
2831000	DTL 415.914 RA UT Naughton U3 Cost	UT	0	0	0	0	0	0	0	0	0
2831000	DTL 415.915 RA WY Naughton U3 Cost	WYP	0	0	0	0	0	0	0	0	0
2831000	DTL 415.815 Insurance Rec Accruals	SO	-5,432	-118	-1,473	-429	-760	-2,339	-314	-1	-1,075
2831000	DTL 415.868 RA UT Solar Incentive Prog	OTHER	-1,075	0	0	0	0	0	0	0	-110
2831000	DTL 415.655 RA - CA GHG Allowances	OTHER	-110	0	0	0	0	0	0	0	0
2831000	DTL 415.884 RA - CURRENT RECLASS-OTHER	OTHER	0	0	0	0	0	0	0	0	0
2831000	DTL 415.885 RA-NONCURRENT RECLASS-OTHER	OTHER	-12	0	0	0	0	0	0	0	-12
2831000	DTL 415.906 RA OR RECS in Rate - NC	OTHER	-9	0	0	0	0	0	0	0	-9
2831000	DTL 415.917 RA - Naughton U3 Costs - CA	OTHER	0	0	0	0	0	0	0	0	0
2831000	DTL 415.920 RA-Depreciation Increase-ID	IDU	-1,896	0	0	0	0	0	-1,896	0	0
2831000	DTL 415.921 RA-Depreciation Increase-UT	UT	-680	0	0	0	0	-680	0	0	0
2831000	DTL 415.922 RA-Depreciation Increase-WY	WYP	-2,349	0	0	0	-2,349	0	0	0	0
2831000	DTL 415.923 RA-Carbon Unrec Plant - ID	IDU	-636	0	0	0	0	0	-636	0	0
2831000	DTL 415.924 RA-Carbon Unrec Plant - UT	UT	-4,575	0	0	0	0	-4,575	0	0	0
2831000	DTL 415.925 RA-Carbon Unrec Plant - WY	WYP	-1,538	0	0	0	-1,538	0	0	0	0
2831000	DTL 415.930 RA-Carbon Decommission-ID	IDU	0	0	0	0	0	0	0	0	0
2831000	DTL 415.931 RA-Carbon Decommission-UT	UT	0	0	0	0	0	0	0	0	0
2831000	DTL 415.932 RA-Carbon Decommission-WY	WYP	0	0	0	0	0	0	0	0	0
2831000	DTL - PMI Def Tax	SE	0	0	0	0	0	0	0	0	0
2831000	DTL 415.675 RA Pref Stock Redemption-UT	OTHER	-210	0	0	0	0	0	0	0	-210
2831000	DTL 415.862 RA-CA Mobile Home Park Conv	OTHER	-8	0	0	0	0	0	0	0	-8
2831000 Total			-340,337	-5,304	-84,165	-19,964	-50,455	-140,718	-20,785	-82	-18,865
Grand Total			-4,588,785	-96,623	-1,197,486	-281,468	-662,615	-2,036,082	-263,306	-11,027	-27,504



Investment Tax Credit Balance
 13 Month Average as of December 2017
 Allocation Method - Factor 2017 Protocol
 (Allocated in Thousands)

Primary Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
2551000	ACC DEF ITC - FED	ITC84	0	0	0	0	0	0	0	0	0
2551000	ACC DEF ITC - FED	ITC85	0	0	0	0	0	0	0	0	0
2551000	ACC DEF ITC - FED	ITC85	0	0	0	0	0	0	0	0	0
2551000	ACC DEF ITC - FED	ITC86	0	0	0	0	0	0	0	0	0
2551000	ACC DEF ITC - FED	ITC88	-4	0	-2	-1	-1	-1	0	0	0
2551000	ACC DEF ITC - FED	ITC89	-45	-2	-25	-7	-9	-9	0	0	0
2551000	ACC DEF ITC - FED	ITC90	-100	-2	-16	-4	-17	-47	-14	0	0
2551000	JIM BRIDGER RETROFIT ITC - PPL	SG	0	0	0	0	0	0	0	0	0
2551000	ACCUM DEFERRED ITC - UPL - 70 PRE	SG	-143	-2	-37	-12	-22	-62	-9	0	0
2551000	ACC DEF ITC - FED	SG	-97	-1	-25	-8	-15	-42	-6	0	0
2551000	ACC DEF ITC - FED	SG	-389	-8	-105	-31	-64	-151	-28	0	0
2552000	ACC DEF ITC-IDAHO	IDU	-48	0	0	0	0	0	-48	0	0
2552000	Acc Def Idaho ITC-ID situs ATL		-48	0	0	0	0	0	-48	0	0
Grand Total			-437	-8	-105	-31	-64	-151	-76	0	0

B20. CUSTOMER ADVANCES



Customer Advances

13 Month Average as of December 2017
 Allocation Method - Factor 2017 Protocol
 (Allocated in Thousands)

Primary Account	FERC Secondary Acct	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	IDU	0	0	0	0	0	0	0	0	0
2520000	CUST ADV CONSTRUCT	OR	0	0	0	0	0	0	0	0	0
2520000	CUST ADV CONSTRUCT	CA	0	0	0	0	0	0	0	0	0
2520000	CUST ADV CONSTRUCT	SG	0	0	0	0	0	0	0	0	0
2520000	CUST ADV CONSTRUCT	WYU	0	0	0	0	0	0	0	0	0
2520000	CUST ADV CONSTRUCT	UT	0	0	0	0	0	0	0	0	0
2520000	CUST ADV CONSTRUCT	WA	0	0	0	0	0	0	0	0	0
2520000	CUST ADV CONSTRUCT	WYP	0	0	0	0	0	0	0	0	0
2520000	CUST ADV CONSTRUCT	IDU	-7	0	0	0	0	0	-7	0	0
2520000	CUST ADV CONSTRUCT	OR	-413	0	-413	0	0	0	0	0	0
2520000	CUST ADV CONSTRUCT	CA	0	0	0	0	0	0	0	0	0
2520000	CUST ADV CONSTRUCT	SG	-14,043	-214	-3,619	-1,135	-2,121	-6,109	-840	-5	0
2520000	CUST ADV CONSTRUCT	WYU	0	0	0	0	0	0	0	0	0
2520000	CUST ADV CONSTRUCT	UT	57	0	0	0	0	57	0	0	0
2520000	CUST ADV CONSTRUCT	WA	-2	0	0	-2	0	0	0	0	0
2520000	CUST ADV CONSTRUCT	WYP	1,106	0	0	0	1,106	0	0	0	0
2520000	CUST ADV CONSTRUCT	SG	0	0	0	0	0	0	0	0	0
2520000	CUST ADV CONSTRUCT	SG	-11,733	-179	-3,024	-948	-1,772	-5,104	-701	-4	0
2520000	CUST ADV CONSTRUCT	UT	0	0	0	0	0	0	0	0	0
2520000	CUST ADV CONSTRUCT	SG	0	0	0	0	0	0	0	0	0
2520000	CUST ADV CONSTRUCT	SG	-11,195	-171	-2,885	-905	-1,691	-4,870	-669	-4	0
2520000 Total			-36,229	-564	-9,941	-2,990	-4,477	-16,027	-2,217	-12	0
2521000	CUST ADV CONST-UPL	CN	0	0	0	0	0	0	0	0	0
2521000	CUST ADV CONST-UPL	IDU	0	0	0	0	0	0	0	0	0
2521000	CUST ADV CONST-UPL	CA	0	0	0	0	0	0	0	0	0
2521000	CUST ADV CONST-UPL	UT	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	CUS ADV CONT REFUD	OR	0	0	0	0	0	0	0	0	0
2521100	CUS ADV CONT REFUD	CA	0	0	0	0	0	0	0	0	0
2521100	CUS ADV CONT REFUD	UT	0	0	0	0	0	0	0	0	0
2521100	CUS ADV CONT REFUD	WA	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	CUST ADV-REFD-CSS	IDU	0	0	0	0	0	0	0	0	0



Customer Advances

13 Month Average as of December 2017
 Allocation Method - Factor 2017 Protocol
 (Allocated in Thousands)

Primary Account	FERC Secondary Acct	Alloc	Total	Calif	Oregon	Wash	Wyoming	Utah	Idaho	FERC	Other
2523990	CUST ADV-REFD-CSS	OR	0	0	0	0	0	0	0	0	0
2523990	CUST ADV-REFD-CSS	CA	0	0	0	0	0	0	0	0	0
2523990	CUST ADV-REFD-CSS	WYU	0	0	0	0	0	0	0	0	0
2523990	CUST ADV-REFD-CSS	UT	0	0	0	0	0	0	0	0	0
2523990	CUST ADV-REFD-CSS	WA	0	0	0	0	0	0	0	0	0
2523990	CUST ADV-REFD-CSS	WYP	0	0	0	0	0	0	0	0	0
2523990 Total			0	0	0	0	0	0	0	0	0
2524000	CUST ADV REIMB-CSS	CN	0	0	0	0	0	0	0	0	0
2524000	CUST ADV REIMB-CSS	IDU	0	0	0	0	0	0	0	0	0
2524000	CUST ADV REIMB-CSS	OR	0	0	0	0	0	0	0	0	0
2524000	CUST ADV REIMB-CSS	CA	0	0	0	0	0	0	0	0	0
2524000	CUST ADV REIMB-CSS	UT	0	0	0	0	0	0	0	0	0
2524000	CUST ADV REIMB-CSS	WA	0	0	0	0	0	0	0	0	0
2524000	CUST ADV REIMB-CSS	WYP	0	0	0	0	0	0	0	0	0
2524000 Total			0	0	0	0	0	0	0	0	0
2529000	UNDT PAY NONREFUND	CN	0	0	0	0	0	0	0	0	0
2529000 Total			0	0	0	0	0	0	0	0	0
Grand Total			-36,229	-564	-9,941	-2,990	-4,477	-16,027	-2,217	-12	0