



201 South Main, Suite 2300  
Salt Lake City, Utah 84111

RECEIVED

2008 MAY 22 AM 10: 22

May 22, 2008

IDAHO PUBLIC  
UTILITIES COMMISSION

**VIA OVERNIGHT DELIVERY**

PAC-E

Idaho Public Utilities Commission  
472 West Washington  
Boise, ID 83702-5983

Attention: Jean D. Jewell  
Commission Secretary

**Re: Commission Annual Report 2007**

Rocky Mountain Power, a division of PacifiCorp, hereby submits for filing an original and seven (7) copies of the Idaho Public Utilities Commission Annual Report 2007. PacifiCorp's annual FERC Form 1 was filed April 29, 2008.

It is respectfully requested that all formal correspondence and staff requests regarding this matter be addressed to:

By E-mail (preferred): [datarequest@PacifiCorp.com](mailto:datarequest@PacifiCorp.com)

By Fax: (503) 813-6060

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

Any informal inquiries may be directed to Ted Weston, Idaho Regulatory Manager at 801-220-2963.

Sincerely,

Jeffery K. Larsen  
Vice President, Regulation

ANNUAL REPORT  
IDAHO SUPPLEMENT TO FERC FORM 1  
for  
MULTI-STATE ELECTRIC COMPANIES

RECEIVED  
2008 MAY 22 AM 10:22  
IDAHO PUBLIC  
UTILITIES COMMISSION

INDEX

Page Number	Title
1	Statement of Utility Operating Income for the Year
2	Electric Operating Revenues
3 - 6	Electric Operation and Maintenance Expenses
7	Depreciation and Amortization Expenses
8	Taxes, Other Than Income Taxes
9	Non Utility Property Listing
10	Summary of Allocated Utility Plant and Reserves
11 - 12	Allocated Utility Plant by Account
13	Allocated Materials and Supplies

Name of Respondent PacifiCorp dba Rocky Mountain Power	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A resubmission	Date of Report (Mo, Da, Yr) May 15, 2008	Year of Report Dec. 31, 2007
--	---	--	---------------------------------

**STATE OF IDAHO STATEMENT OF OPERATING INCOME FOR THE YEAR**

Line No.	ACCOUNT  (a)	(Ref) Page No. (b)	ELECTRIC UTILITY	
			Current Year (c)	Previous Year (d)
1	UTILITY OPERATING INCOME			
2	Operating Revenues (400)	2	245,796,394	191,718,430
3	Operating Expenses			
4	Operation Expenses (401)	3-6	154,454,090	111,025,044
5	Maintenance Expenses (402)	3-6	21,753,903	20,806,411
6	Depreciation Expenses (403)	7	24,741,880	22,903,466
7	Amort. & Depl. Of Utility Plant (404-405)	7	2,634,326	2,731,281
8	Amort. Of Utility Plant Acq. Adj (406)		350,390	345,553
9	Amort. Of Property Losses, Unrecovered Plant and Regulatory Study Costs (407)		200,703	127,332
10	Amort. Of Conversion Expenses (407)		-	-
11	Taxes Other Than Income Taxes (408.1)	8	4,657,065	4,713,059
12	Income Taxes - Federal (409.1)		4,093,241	3,059,656
13	-Other (409.1)		604,267	384,559
14	Provision for Deferred Inc. Taxes (410.1)		17,037,972	22,423,945
15	Provision for Deferred Income Taxes - Cr. (411.1)		(14,120,792)	(20,746,871)
16	Investment Tax Credit Adj. - Net (411.4)		(744,909)	(757,790)
17	(Gains) from Disp. Of Utility Plant (411.6)		-	-
18	Losses from Disp. Of Utility Plant (411.7)		-	-
19	(Gains) from emission allowances		(965,806)	(1,028,006)
20	(Gains) Loss on sale of Utility plant		239,008	4,401
21	TOTAL Utility Operating Expenses (Enter Total of Lines 4 thru 20)		214,935,338	165,992,040
22	Net Utility Operating Income (Enter Total of line 2 less 21)		30,861,056	25,726,390

Name of Respondent PacifiCorp dba Rocky Mountain Power	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A resubmission	Date of Report (Mo, Da, Yr) May 15, 2008	Year of Report Dec. 31, 2007
--	---	--	---------------------------------

**ELECTRIC OPERATING REVENUES (Account 400)**

1. Report below operating revenues for each prescribed account, and manufactured gas revenues in total.

2. Report, number of customers, columns (f) and (g), on the basis of meters, in addition to the number of flat rate accounts; except that where separate meter readings are added for billing purposes, one customer should be counted for each group of meters added. The average number of customers means the average of twelve figures at the close of each month.

3. If previous year (columns (c), (e), and (g), are not derived from previously reported figures, explain any inconsistencies in a footnote.

4. Commercial and Industrial Sales, Account 442, may be classified according to the basis of classification (Small or Commercial, and Large of Industrial) regularly used by the respondent if such basis of classification is not generally greater than 1000 Kw of demand. (see Account 442 of the Uniform System of Accounts. Explain basis of classification in a footnote.) -

5. See page 108, Important Changes During Year, for important new territory added and important rate increases or decreases.

6. For lines 2,4,5, and 6, see page 304 for amounts relating to unbilled revenue by accounts.

7. Include un-metered sales. Provide details of such sales in a footnote.

Line No.	Title of Account (a)	OPERATING REVENUES			MEGAWATT HOURS SOLD			AVG. NO. OF CUSTOMERS PER MONTH			
		Amount for Year (a)	Amount for Previous Year (c)	Amount for Year (d)	Amount for Previous Year (e)	Number for Year (f)	Number for Previous Year (g)	Amount for Year (a)	Amount for Previous Year (e)	Number for Year (f)	Number for Previous Year (g)
1	Sales of Electricity										
2	(440) Residential Sales	49,527,597	32,975,991	710,522	677,359	54,656				53,148	
3	(442) Commercial and Industrial Sales										
4	Small (or Commercial) (See Instr. 4)	26,011,840	25,309,862	398,113	400,705	7,717				7,460	
5	Large (or Industrial) (See Instr. 4)	108,417,305	81,010,849	2,364,422	2,251,014	5,487				5,441	
6	(444) Public Street and Highway Lighting	243,091	251,537	2,215	2,321	274				260	
7	(445) Other Sales to Public Authorities	-	-	-	-	-				-	
8	(446) Sales to Railroads and Railways	-	-	-	-	-				-	
9	(448) Interdepartmental Sales	-	-	-	-	-				-	
10	TOTAL Sales to Ultimate Consumers	184,199,833	139,548,239	3,475,272	3,331,399	68,134				66,309	
11	(447) Sales for Resale (a)	54,281,131	46,827,925	869,386	1,009,053	(a)				(a)	
12	TOTAL Sales of Electricity	238,480,964	186,376,164	4,344,658	4,340,452	68,134				66,309	
13	(Less) (449.1) Provision for Rate Refunds	-	-	-	-	-				-	
14	TOTAL Reve. Net of Prov. For Refunds	238,480,964	186,376,164	4,344,658	4,340,452	68,134				66,309	
15	Other Operating Revenues										
16	(450) Forfeited Discounts	368,639	236,900								
17	(451) Miscellaneous Service Revenues	142,972	117,158								
18	(453) Sale of Water and Water Power	6,873	960								
19	(454) Rent from Electric Property	713,252	677,069								
20	(455) Interdepartmental Rents										
21	(456) Other Electric Revenues	6,083,694	4,310,179								
22											
23	TOTAL Other Operating Revenues	7,315,430	5,342,266								
24	TOTAL Electric Operating Revenues	245,796,394	191,718,430								

(a) For a complete list of the number of customers see pages 310-311 of the FERC Form No. 1 - Sales for Resale.

Name of Respondent PacifiCorp dba Rocky Mountain Power	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A resubmission	Date of Report (Mo, Da, Yr) May 15, 2008	Year of Report Dec. 31, 2007
--	---	--	---------------------------------

**ALLOCATED ELECTRIC OPERATION AND MAINTENANCE EXPENSES - IDAHO**

If the amount for previous year is not derived from previously reported figures, explain in footnotes.

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
1	<b>1. POWER PRODUCTION EXPENSES</b>		
2	<b>A. Steam Power Generation</b>		
3	Operation		
4	(500) Operation Supervision and Engineering	1,367,905	1,423,471
5	(501) Fuel	37,994,894	31,709,593
6	(502) Steam Expenses	2,147,813	2,026,498
7	(503) Steam from Other Sources	319,119	204,737
8	(Less) (504) Steam Transferred - Cr.	-	-
9	(505) Electric Expenses	248,882	259,442
10	(506) Miscellaneous Steam Power Expenses	2,666,853	1,927,056
11	(507) Rents	54,292	73,423
12	TOTAL Operation (Enter Total of lines 12 thru 19)	44,799,758	37,624,220
13	Maintenance		
14	(510) Maintenance Supervision and Engineering	386,444	468,058
15	(511) Maintenance of Structures	1,434,887	1,225,047
16	(512) Maintenance of Boiler Plant	6,018,680	5,677,023
17	(513) Maintenance of Electric Plant	2,031,525	2,046,959
18	(514) Maintenance of Miscellaneous Steam Plant	749,911	720,797
19	TOTAL Maintenance (Enter Total of lines 14 thru 18)	10,621,447	10,137,884
20	TOTAL Power Production Expenses - Steam Power (Enter Total of lines 12 thru 19)	55,421,205	47,762,104
21	<b>B. Nuclear Power Generation</b>		
22	Operation		
23	(517) Operation Supervision and Engineering	-	-
24	(518) Fuel	-	-
25	(519) Coolants and Water	-	-
26	(520) Steam Expenses	-	-
27	(521) Steam from Other Sources	-	-
28	(Less) (522) Steam Transferred - Cr.	-	-
29	(523) Electric Expenses	-	-
30	(524) Miscellaneous Nuclear Power Expenses	-	-
31	(525) Rents	-	-
32	TOTAL Operation (Enter Total of lines 23 thru 31)	-	-
33	Maintenance		
34	(528) Maintenance Supervision and Engineering	-	-
35	(529) Maintenance of Structures	-	-
36	(530) Maintenance of Reactor Plant Equipment	-	-
37	(531) Maintenance of Electric Plant	-	-
38	(532) Maintenance of Miscellaneous Nuclear Plant	-	-
39	TOTAL Maintenance (Enter Total of lines 34 thru 38)	-	-
40	TOTAL Power Production Expenses - Nuclear Power (Enter Total of lines 32 thru 39)	-	-
41	<b>C. Hydraulic Power Generation</b>		
42	Operation		
43	(535) Operation Supervision and Engineering	538,980	469,765
44	(536) Water for Power	13,863	15,233
45	(537) Hydraulic Expenses	300,934	291,951
46	(538) Electric Expenses	-	239
47	(539) Miscellaneous Hydraulic Power Generation Expenses	968,006	1,140,206
48	(540) Rents	2,905	5,968
49	TOTAL Operation (Enter Total of lines 43 thru 48)	1,824,688	1,923,362

Name of Respondent PacifiCorp dba Rocky Mountain Power	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A resubmission	Date of Report (Mo, Da, Yr) May 15, 2008	Year of Report Dec. 31, 2007
--	---	--	---------------------------------

**ALLOCATED ELECTRIC OPERATION AND MAINTENANCE EXPENSES - IDAHO**

If the amount for previous year is not derived from previously reported figures, explain in footnotes.

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
50	C. Hydraulic Power Generation (Continued)		
51	Maintenance		
52	(541) Maintenance Supervision and Engineering	-	-
53	(542) Maintenance of Structures	65,285	67,621
54	(543) Maintenance of Reservoirs, Dams, and Waterways	65,092	90,514
55	(544) Maintenance of Electric Plant	107,335	59,802
56	(545) Maintenance of Miscellaneous Hydraulic Plant	134,793	160,401
57	TOTAL Maintenance (Enter Total of lines 52 thru 56)	372,505	378,338
58	TOTAL Power Production Expenses - Hydraulic Power (Enter Total of lines 49 thru 57)	2,197,193	2,301,700
59	D. Other Power Generation		
60	Operation		
61	(546) Operation Supervision and Engineering	46,666	73,799
62	(547) Fuel	22,205,955	9,006,930
63	(548) Generation Expenses	1,540,082	823,058
64	(549) Miscellaneous Other Power Generation Expenses	379,302	184,830
65	(550) Rents	872,554	1,039,843
66	TOTAL Operation (Enter Total of lines 61 thru 65)	25,044,559	11,128,460
67	Maintenance		
68	(551) Maintenance Supervision and Engineering	-	-
69	(552) Maintenance of Structures	42,092	16,978
70	(553) Maintenance of Generation and Electric Plant	308,564	174,251
71	(554) Maintenance of Miscellaneous Other Power Generation Plant	28,095	29,943
72	TOTAL Maintenance (Enter Total of lines 68 thru 71)	378,751	221,172
73	TOTAL Power Production Expenses - Other Power (Enter Total of lines 66 thru 72)	25,423,310	11,349,632
74	E. Other Power Supply Expenses		
75	(555) Purchased Power	45,203,486	20,258,182
76	(556) System Control and Load Dispatching	162,112	156,680
77	(557) Other Expenses (1)	9,345,032	9,044,692
78	TOTAL Other Power Supply Expenses (Enter Total of lines 75 thru 77)	54,710,630	29,459,554
79	TOTAL Power Production Expenses - (Enter Total of lines 20, 40, 58, 73 and 78)	137,752,338	90,872,990
80	2. TRANSMISSION EXPENSES		
81	Operation		
82	(560) Operation Supervision and Engineering	524,839	489,289
83	(561) Load Dispatching	504,465	413,845
84	(562) Station Expenses	64,333	20,182
85	(563) Overhead Line Expenses	8,045	146,315
86	(564) Underground Line Expenses	-	-
87	(565) Transmission of Electricity by Others	6,819,746	5,951,344
88	(566) Miscellaneous Transmission Expenses	175,971	59,209
89	(567) Rents	86,730	84,718
90	TOTAL Operation (Enter Total of lines 82 thru 89)	8,184,129	7,164,902
91	Maintenance		
92	(568) Maintenance Supervision and Engineering	3,596	1,247
93	(569) Maintenance of Structures	206,778	123,513
94	(570) Maintenance of Station Equipment	592,955	634,569
95	(571) Maintenance of Overhead Lines	852,025	681,901
96	(572) Maintenance of Underground Lines	-	-
97	(573) Maintenance of Miscellaneous Transmission Plant	24,336	45,624
98	TOTAL Maintenance (Enter Total of lines 92 thru 97)	1,679,690	1,486,854
99	TOTAL Transmission Expenses (Enter Total of lines 90 and 98)	9,863,819	8,651,756
100	3. DISTRIBUTION EXPENSES		
101	Operation		
102	(580) Operation Supervision and Engineering	862,041	1,098,834
103	(581) Load Dispatching	583,812	555,963

(1) The Idaho amounts in FERC account 557 are \$3,851,417 for Current Year and \$3,327,115 for Previous Year. However, these amounts have been increased by \$5,493,615 for Current Year and \$5,717,577 for Previous Year because of the estimated impact of the embedded cost differentials on Idaho results.

Name of Respondent PacifiCorp dba Rocky Mountain Power	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A resubmission	Date of Report (Mo, Da, Yr) May 15, 2008	Year of Report Dec. 31, 2007
--	---	--	---------------------------------

**ALLOCATED ELECTRIC OPERATION AND MAINTENANCE EXPENSES - IDAHO**

If the amount for previous year is not derived from previously reported figures, explain in footnotes.

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
104	3 DISTRIBUTION EXPENSES (Continued)		
105	(582) Station Expenses	174,616	301,436
106	(583) Overhead Line Expenses	197,205	981,364
107	(584) Underground Line Expenses	-	15,356
108	(585) Street Lighting and Signal System Expenses	11,443	6,705
109	(586) Meter Expenses	318,915	250,591
110	(587) Customer Installations Expenses	635,356	-
111	(588) Miscellaneous Distribution Expenses	500,303	854,252
112	(589) Rents	66,016	63,459
113	TOTAL Operation (Enter Total of lines 102 thru 112)	3,349,707	4,127,960
114	Maintenance		
115	(590) Maintenance Supervision and Engineering	297,707	103,119
116	(591) Maintenance of Structures	96,189	122,120
117	(592) Maintenance of Station Equipment	435,314	737,720
118	(593) Maintenance of Overhead Lines	5,039,022	5,084,720
119	(594) Maintenance of Underground Lines	750,325	665,916
120	(595) Maintenance of Line Transformers	31,551	18,755
121	(596) Maintenance of Street Lighting and Signal Systems	165,812	162,262
122	(597) Maintenance of Meters	354,660	329,306
123	(598) Maintenance of Miscellaneous Distribution Plant	84,548	4,023
124	TOTAL Maintenance (Enter Total of lines 115 thru 123)	7,255,128	7,227,941
125	TOTAL Distribution Expenses (Enter Total of lines 105 and 124)	10,604,835	11,355,901
126	4. CUSTOMER SERVICE AND INFORMATIONAL EXPENSES		
127	Operation		
128	(901) Supervision	112,029	618,181
129	(902) Meter Reading Expenses	1,611,031	1,302,465
130	(903) Customer Records and Collection Expenses	2,226,795	2,135,630
131	(904) Uncollectible Accounts	308,510	529,196
132	(905) Miscellaneous Customer Accounts Expenses	15,055	50,131
133	TOTAL Customer Accounts Expenses (Enter Total of lines 128 and 132)	4,273,420	4,635,603
134	5. CUSTOMER SERVICE AND INFORMATIONAL EXPENSES		
135	Operation		
136	(907) Supervision	17,212	52,523
137	(908) Customer Assistance Expenses	3,710,798	2,907,191
138	(909) Informational and Instructional Expenses	139,899	166,803
139	(910) Miscellaneous Customer Service and Informational Expenses	751	10,863
140	TOTAL Cust. Service and Informational Exp. (Enter Total of lines 136 thru 139)	3,868,660	3,137,380
141	6. SALES EXPENSES		
142	Operation		
143	(911) Supervision	-	-
144	(912) Demonstrating and Selling Expenses	-	-
145	(913) Advertising Expenses	-	-
146	(916) Miscellaneous Sales Expenses	-	-
147	TOTAL Sales Expenses (Enter Total of lines 143 thru 146)	-	-
148	7. ADMINISTRATIVE AND GENERAL EXPENSES		
149	Operation		
150	(920) Administrative and General Salaries	4,938,066	8,299,478
151	(921) Office Supplies and Expense	758,491	616,567
152	(Less) (922) Administrative Expenses Transferred - Cr.	(1,232,157)	(1,373,580)
153	(923) Outside Services Employee	580,987	1,078,856
154	(924) Property Insurance	1,459,458	1,373,951
155	(925) Injuries and Damages	672,179	590,464
156	(926) Employee Pensions and Benefits	-	-
157			

Name of Respondent PacifiCorp dba Rocky Mountain Power	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A resubmission	Date of Report (Mo, Da, Yr) May 15, 2008	Year of Report Dec. 31, 2007
--	---	--	---------------------------------

**ALLOCATED ELECTRIC OPERATION AND MAINTENANCE EXPENSES (Continued) - IDAHO**

If the amount for previous year is not derived from previously reported figures, explain in footnotes.

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
157	7. ADMINISTRATIVE AND GENERAL EXPENSES (Continued)		
158	(927) Franchise Requirements	-	-
159	(928) Regulatory Commission Expenses	451,722	390,300
160	(929) Duplicate Charges - Cr.	(347,978)	(542,617)
161	(930.1) General Advertising Expenses	-	-
162	(930.2) Miscellaneous General Expenses	796,911	909,228
163	(931) Rents	320,860	480,956
164	TOTAL Operation (Enter Total of lines 150 thru 163)	8,398,539	11,823,603
165	Maintenance		
166	(935) Maintenance of General Plant	1,446,382	1,354,222
167	TOTAL Administrative and General Expenses (Enter Total of lines 164 thru 166)	9,844,921	13,177,825
168	TOTAL Electric Operation and Maintenance Expenses (Enter Total of lines 79, 99, 125, 133, 140, 147, and 167)	176,207,993	131,831,455

**SUMMARY OF ELECTRIC OPERATION AND MAINTENANCE EXPENSES - IDAHO**

Line No.	Functional Classifications (a)	Operation (b)	Maintenance (c)	Total (d)
169	Power Production Expenses			
170	Electric Generation:			
171	Steam Power	44,799,758	10,621,447	55,421,205
172	Nuclear Power	-	-	-
173	Hydraulic -Conventional	1,824,688	372,505	2,197,193
174	Other Power Generation	25,044,559	378,751	25,423,310
175	Other Power Supply Expenses	54,710,630		54,710,630
176	Total Power Production Expenses	126,379,635	11,372,703	137,752,338
177	Transmission Expenses	8,184,129	1,679,690	9,863,819
178	Distribution Expenses	3,349,707	7,255,128	10,604,835
179	Customer Accounts Expenses	4,273,420		4,273,420
180	Customer Service and Informational Expenses	3,868,660		3,868,660
181	Sales Expenses	-		-
182	Adm. and General Expenses	8,398,539	1,446,382	9,844,921
183	Total Electric Operation and Maintenance Expenses	154,454,090	21,753,903	176,207,993

**STATE OF IDAHO - ALLOCATED**

Name of Respondent PacifiCorp dba Rocky Mountain Power	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A resubmission	Date of Report (Mo, Da, Yr) May 15, 2008	Year of Report Dec. 31, 2007
--	---	--	---------------------------------

**DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Accounts 403, 404, 405)  
(Except amortization of acquisition adjustments)**

**A. Summary of Depreciation and Amortization Charges**

Line No.	Functional Classification (a)	Depreciation Expense (Account 403) (b)	Amortization of Limited-Term Electric Plant (Acct. 404) (c)	Amortization of Other Electric Plant (Acct. 405) (d)	Total (e)
1	Intangible Plant		2,498,890		2,498,890
2	Steam Production Plant	9,385,174			9,385,174
3	Nuclear Production Plant				-
4	Hydraulic Production Plant - Conventional	826,280			826,280
5	Hydraulic Production Plant - Pumped Storage				-
6	Other Production Plant	2,108,058	135,436		2,243,494
7	Transmission Plant	3,668,704			3,668,704
8	Distribution Plant	6,371,036			6,371,036
9	General Plant	2,382,628			2,382,628
10	Common Plant - Electric				-
11	TOTAL	24,741,880	2,634,326	-	27,376,206

Name of Respondent PacifiCorp dba Rocky Mountain Power	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A resubmission	Date of Report (Mo, Da, Yr) May 15, 2008	Year of Report Dec. 31, 2007
--	---	--	---------------------------------

**STATE OF IDAHO - ALLOCATED  
TAXES, OTHER THAN INCOME TAXES  
ACCOUNT 408.1**

KIND OF TAX		AMOUNT
1	Property	4,113,723
2	Other	543,342
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		
13		
14		
15		
16		
17		
18		
19		
20	Total ( Must agree with page 1, line 11.)	4,657,065

Name of Respondent PacifiCorp dba Rocky Mountain Power	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A resubmission	Date of Report (Mo, Da, Yr) May 15, 2008	Year of Report Dec. 31, 2007
<b>NON-UTILITILY PROPERTY (ACCOUNT 121)</b>			

	Location Description	Description	Beginning Balance (c)	Acquisition (d)	Retirement (e)	Transfer (f)	Balance at End of Year (g)
1	IDAHO FALLS POLE TREATING PLANT	Fee Land	54,317				54,317
2	MALAD PLANT SITE AND WATER RIGHTS	Land Rights	33				33
3	GEORGETOWN PLANT LAND (121)	Fee Land	110				110
4	LAVA DEVELOPMENT (121)	Land Rights	1,274				1,274
5	MENAN SUBSTATION SITE (121)	Fee Land	55				55
6	UCON SITE (121) - CATERCORNER TO UCON SUBSTAT	Fee Land	27				27
7	OLD DUBOIS SUBSTATION SITE	Fee Land	75				75
8	EAST RIVER SUBSTATION SITE (121)	Fee Land	13,742				13,742
9	NORTH MONTEVIEW SUBSTATION SITE (121)	Fee Land	328				328
10	MONTEVIEW SUBSTATION SITE (121)	Fee Land	618				618
11	MUD LAKE SERVICE CENTER	Fee Land	17,915				17,915
12	ARCO TRANSMISSION SUBSTATION AND OFFICE	Fee Land	1,740				1,740
13	ARCO TRANSMISSION SUBSTATION AND OFFICE	Structures	34,588	3,483			38,071
14	THREEMILE KNOLL SUBSTATION	Fee Land	-	26,058			26,058
15	Total Non-Utility Property		124,822	29,541	-	-	154,363

Name of Respondent PacifiCorp dba Rocky Mountain Power	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A resubmission	Date of Report (Mo, Da, Yr) May 15, 2008	Year of Report Dec. 31, 2007
--	---	--	---------------------------------

**SUMMARY OF UTILITY PLANT AND ACCUMULATED PROVISIONS  
FOR DEPRECIATION, AMORTIZATION AND DEPLETION**

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
1	<b>UTILITY PLANT</b>		
2	In Service		
3	Plant In Service (Classified)	937,383,729	893,828,894
4	Property Under Capital Lease (1)	-	-
5	Plant Purchased or Sold	-	-
6	Completed Construction not Classified	2,474,213	1,513,375
7	Experimental Plant Unclassified	-	-
8	Total (Enter Total of Lines 3 through 7)	939,857,942	895,342,269
9	Leased To Others	-	-
10	Held for Future Use	458,401	70,386
11	Construction Work In Process	56,067,228	6,479,405
12	Acquisition Adjustments	10,052,135	9,913,346
13	Total Utility Plant (Enter Total of Lines 8 through 12)	1,006,435,706	911,805,406
14	Accumulated Provision for Depreciation, Amortization & Depletion	401,323,912	388,719,168
15	Net Utility Plant (Enter Total of Line 13 less Line 14)	605,111,794	523,086,238
16	<b>DETAIL OF ACCUMULATED PROVISION FOR DEPRECIATION, AMORTIZATION AND DEPLETION</b>		
17	In Service		
18	Depreciation	374,363,449	362,838,523
19	Amortization/Depletion of Producing Natural Gas Land And Land Rights		-
20	Amortization of Underground Storage Land and Land Rights		-
21	Amortization of Other Utility Plant	21,676,585	20,842,498
22	Total In Service (Enter Total of Lines 18 through 21)	396,040,034	383,681,021
23	Leased To Others		
24	Depreciation	-	-
25	Amortization And Depletion	-	-
26	Total Leased to Others (Enter Total of Lines 24 and 25)	-	-
27	Held for Future Use		
28	Depreciation	-	-
29	Amortization	-	-
30	Total Held for Future Use (Enter Total of Lines 28 and 29)	-	-
31	Abandonment of Leases (Natural Gas)	-	-
32	Accumulated Provision for Asset Acquisition Adjustment	5,283,878	5,038,147
33	Total Accumulated Provisions (Should Agree With Line 14 above) (Enter Total of Lines 22, 26, 20, 31 and 32)	401,323,912	388,719,168
34			

(1) Capital leases are not included in rate base; they are charged to operating expense.

## ELECTRIC PLANT IN SERVICE - STATE OF IDAHO (ALLOCATED)

(In addition to Account 101, Electric Plant In Service (Classified), this schedule includes Account 102, Electric Plant Purchased or Sold, Account 103, Experimental Electric Plant Unclassified and Account 106, Completed Construction Not Classified-Electric.)

1. Report below the original cost of electric plant in service according to prescribed accounts,  
2. Do not include as adjustments, corrections of additions and retirements for the current of the current or the preceding year.

3. Credit adjustments of plant accounts should be enclosed in parentheses to indicate the negative effect of such amounts.

Line No.	Account (a)	Beginning Balance (b)	Balance at End of Year (g)
1	1. INTANGIBLE PLANT		
2	(301) Organization	-	-
3	(302) Franchises and Consents	6,123,440	5,943,718
4	(303) Miscellaneous Intangible Plant	31,486,022	31,740,826
5	TOTAL Intangible Plant (Enter Total of lines 2, 3, and 4)	37,609,462	37,684,544
6	2. PRODUCTION PLANT		
7	A Steam Production Plant		
8	(310) Land and Land Rights	5,339,915	5,619,834
9	(311) Structures and Improvements	48,917,983	50,322,784
10	(312) Boiler Plant Equipment	173,511,758	178,106,232
11	(313) Engines and Engine Driven Generators	-	-
12	(314) Turbogenerator Units	46,298,085	47,429,029
13	(315) Accessory Electric Equipment	20,751,217	21,324,879
14	(316) Misc. Power Plant Equipment	1,746,430	1,703,496
15	TOTAL Steam Production Plant (Enter Total of lines 8 thru 14)	296,565,388	304,506,254
16	B. Nuclear Production Plant		
17	(320) Land and Land Rights	-	-
18	(321) Structures and Improvements	-	-
19	(322) Reactor Plant Equipment	-	-
20	(323) Turbogenerator Units	-	-
21	(324) Accessory Electric Equipment	-	-
22	(325) Misc. Power Plant Equipment	-	-
23	TOTAL Nuclear Production Plant (Enter Total of lines 17 thru 22)	-	-
24	C. Hydraulic Production Plant		
25	(330) Land and Land Rights	1,235,857	1,256,223
26	(331) Structures and Improvements	5,190,443	5,314,359
27	(332) Reservoirs, Dams, and Waterways	18,041,462	18,099,144
28	(333) Water Wheels, Turbines, and Generators	5,551,218	5,709,495
29	(334) Accessory Electric Equipment	2,622,265	2,708,895
30	(335) Misc. Power Plant Equipment	162,623	164,450
31	(336) Roads, Railroads, and Bridges	861,326	882,435
32	TOTAL Hydraulic Production Plant (Enter Total of lines 25 thru 31)	33,665,194	34,135,001
33	D. Other Production Plant		
34	(340) Land and Land Rights	1,358,547	1,377,583
35	(341) Structures and Improvements	3,185,075	5,222,382
36	(342) Fuel Holders, Products, and Accessories	1,885,649	1,249,415
37	(343) Prime Movers	35,132,083	46,456,479
38	(344) Generators	8,122,230	11,304,452
39	(345) Accessory Electric Equipment	2,219,284	4,834,781
40	(346) Misc. Power Plant Equipment	234,652	332,069
41	TOTAL Other Production Plant (Enter Total of lines 34 thru 40)	52,137,520	70,777,161
42	TOTAL Production Plant (Enter Total of lines 15,23,32,and41)	382,368,102	409,418,416

<b>ELECTRIC PLANT IN SERVICE (Continued) STATE OF IDAHO (ALLOCATED)</b>			
Line No.	Account (a)	Beginning Balance (b)	Balance End of Year (g)
43	<b>3. TRANSMISSION PLANT</b>		
44	(350) Land and Land Rights	5,829,621	5,940,329
45	(352) Structures and Improvements	3,484,958	3,804,817
46	(353) Station Equipment	60,743,201	63,622,797
47	(354) Towers and Fixtures	24,007,308	25,748,909
48	(355) Poles and Fixtures	32,095,956	33,174,956
49	(356) Overhead Conductors and Devices	41,667,239	43,393,835
50	(357) Underground Conduit	206,674	209,581
51	(358) Underground Conductors and Devices	458,773	468,101
52	(359) Roads and Trails	724,896	734,332
53	TOTAL Transmission Plant (Enter Total of lines 44 thru 52)	169,218,626	177,097,657
54	<b>4. DISTRIBUTION PLANT</b>		
55	(360) Land and Land Rights	1,250,719	1,253,969
56	(361) Structures and Improvements	786,125	797,057
57	(362) Station Equipment	19,577,972	22,780,426
58	(363) Storage Battery Equipment	-	-
59	(364) Poles, Towers, and Fixtures	52,811,012	53,860,274
60	(365) Overhead Conductors and Devices	32,156,819	32,451,572
61	(366) Underground Conduit	6,316,271	6,531,868
62	(367) Underground Conductors and Devices	20,797,084	21,443,864
63	(368) Line Transformers	58,088,551	59,350,458
64	(369) Services	22,842,503	23,816,753
65	(370) Meters	13,729,088	13,732,238
66	(371) Installations on Customer Premises	159,013	159,686
67	(372) Leased Property on Customer Premises	4,873	4,873
68	(373) Street Lighting and Signal Systems	553,612	570,172
69	TOTAL Distribution Plant (Enter Total of lines 55 thru 68)	229,073,642	236,753,210
70	<b>5. GENERAL PLANT</b>		
71	(389) Land and Land Rights	572,069	576,855
72	(390) Structures and Improvements	16,417,259	16,687,646
73	(391) Office Furniture and Equipment	6,146,962	5,950,035
74	(392) Transportation Equipment	6,484,813	6,445,558
75	(393) Stores Equipment	881,684	905,091
76	(394) Tools, Shop and Garage Equipment	3,438,252	3,526,756
77	(395) Laboratory Equipment	2,010,083	2,069,457
78	(396) Power Operated Equipment	8,705,262	8,696,096
79	(397) Communication Equipment	13,973,668	14,267,752
80	(398) Miscellaneous Equipment	312,878	331,588
81	SUBTOTAL (Enter Total of lines 71 thru 80)	58,942,930	59,456,834
82	(399) Other Tangible Property	16,616,132	16,973,068
83	TOTAL General Plant (Enter Total of lines 81 thru 82)	75,559,062	76,429,902
84	TOTAL (Accounts 101)	893,828,894	937,383,729
85	(102) Electric Plant Purchased	-	-
86	Plant Sold	-	-
87	(103) Experimental Electric Plant Unclassified	-	-
88	(106) Plant Unclassified	1,513,375	2,474,213
89	TOTAL Electric Plant in Service	895,342,269	939,857,942

**STATE OF IDAHO --ALLOCATED**

Name of Respondent PacifiCorp dba Rocky Mountain Power	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A resubmission	Date of Report (Mo, Da, Yr) May 15, 2008	Year of Report Dec. 31, 2007
--	---	--	---------------------------------

**MATERIALS AND SUPPLIES**

1. For Account 154, report the amount of plant materials and operating supplies under the primary functional classifications as indicated in column (a); estimates of amounts by function are acceptable. In column (d), designate the department or departments which use the class of material.

2. Give an explanation of important inventory adjustments during year (on a supplemental page) showing general classes of material and supplies and the various accounts (operating expense, clearing accounts, plant, etc.) affected - debited or credited. Show separately debits or credits to stores expense clearing, if applicable.

Line No.	ACCOUNT (a)	Balance Beginning of Year (b)	Balance End of Year (c)	Department or Departments Which Use Material (d)
1	Fuel Stock (Account 151)		5,803,185	Electric
2	Fuel Stock Expenses Undistributed (Account 152)			
3	Residuals and Extracted Products (Account 153)			
4	Plant Materials and Operating Supplies (Account 154)			
5	Assigned to - Construction (Estimated)			
6	Assigned to - Operations and Maintenance			
7	Production Plant (Estimated)		4,716,789	Electric
8	Transmission Plant (Estimated)		1,380,296	Electric
9	Distribution Plant (Estimated)		2,563,408	Electric
10	Assigned to - Other		7,383	Electric
11	TOTAL Account 154 (Enter Total of lines 5 thru 10)		8,667,876	
12	Merchandise (Account 155)			
13	Other Materials and Supplies (Account 156)			
14	Nuclear Materials Held for Sale (Account 157) (Not applicable to Gas Utilities)			
15	Stores Expense Undistributed (Account 163)			
16				
17				
18				
19				
20	TOTAL Materials and Supplies (Per Balance Sheet)		14,471,061	