

	8.1	8.2	8.3	8.4	8.5	8.6	
	Cash Working	Trapper Mine Rate	Jim Bridger Mine	Removal of	Environmental	Customer	
Total Normalized	Capital	Base	Rate Base	Glenrock Mine	Settlement	Advances for Construction	
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	(19,193)	-	-	-	-	-	
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	(19,193)	-	-	-	-	-	
20 Depreciation	(44,750)	-	-	-	-	-	
21 Amortization	36,876	-	-	-	-	-	
22 Taxes Other Than Income	(1,691)	-	-	-	-	-	
23 Income Taxes: Federal	(1,146,825)	-	-	-	-	-	
24 State	(155,834)	-	-	-	-	-	
25 Deferred Income Taxes	950,906	-	-	-	-	-	
26 Investment Tax Credit Adj.	-	-	-	-	-	-	
27 Misc Revenue & Expense	-	-	-	-	-	-	
28 Total Operating Expenses:	(380,512)	-	-	-	-	-	
29							
30 Operating Rev For Return:	380,512	-	-	-	-	-	
31							
32 Rate Base:							
33 Electric Plant In Service	60,023,248	-	431,740	7,766,323	(56,035)	-	
34 Plant Held for Future Use	(65,464)	-	-	-	-	-	
35 Misc Deferred Debits	834,634	-	-	-	-	-	
36 Elec Plant Acq Adj	-	-	-	-	-	-	
37 Nuclear Fuel	-	-	-	-	-	-	
38 Prepayments	-	-	-	-	-	-	
39 Fuel Stock	1,285,414	-	-	-	-	-	
40 Material & Supplies	-	-	-	-	-	-	
41 Working Capital	1,115,508	1,538,111	-	-	-	-	
42 Weatherization Loans	-	-	-	-	-	-	
43 Misc Rate Base	-	-	-	-	-	-	
44 Total Electric Plant:	63,193,341	1,538,111	431,740	7,766,323	(56,035)	-	
45							
46 Deductions:							
47 Accum Prov For Deprec	298,555	-	-	-	64,476	-	
48 Accum Prov For Amort	-	-	-	-	-	-	
49 Accum Def Income Tax	(735,529)	-	-	-	-	-	
50 Unamortized ITC	-	-	-	-	-	-	
51 Customer Adv For Const	(499,058)	-	-	-	-	(499,058)	
52 Customer Service Deposits	-	-	-	-	-	-	
53 Miscellaneous Deductions	(1,069,257)	-	-	-	(1,069,257)	-	
54							
55 Total Deductions:	(2,005,289)	-	-	-	64,476	(499,058)	
56							
57 Total Rate Base:	61,188,051	1,538,111	431,740	7,766,323	8,441	(499,058)	
58							
59							
60 Estimated ROE impact	-1.282%	-0.041%	-0.012%	-0.204%	0.000%	0.029%	0.013%
61							
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	28,758	-	-	-	-	-	
67 Other Deductions	-	-	-	-	-	-	
68 Interest (AFUDC)	-	-	-	-	-	-	
69 Interest	-	-	-	-	-	-	
70 Schedule "M" Additions	1,627,487	-	-	-	-	-	
71 Schedule "M" Deductions	5,088,723	-	-	-	-	-	
72 Income Before Tax	(3,432,478)	-	-	-	-	-	
73							
74 State Income Taxes	(155,834)	-	-	-	-	-	
75							
76 Taxable Income	(3,276,643)	-	-	-	-	-	
77							
78 Federal Income Taxes	(1,146,825)	-	-	-	-	-	

	8.7 Centralia Transmission Line Sale	8.8 Proforma Major Plant Additions	8.9 Miscellaneous Rate Base	8.10 Upper Beaver Hydro Sale	8.11 Cove Hydro Decommission	8.12 Powerdale Hydroelectric Facility	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	-	-	-	(4,716)	(121)	(14,356)	-
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	-	-	-	(4,716)	(121)	(14,356)	-
20 Depreciation	(163)	-	-	(5,015)	(2,697)	(36,876)	-
21 Amortization	-	-	-	-	-	36,876	-
22 Taxes Other Than Income	-	-	-	(971)	(720)	-	-
23 Income Taxes: Federal	54	(1,156,434)	-	3,575	1,182	4,796	-
24 State	7	(157,140)	-	486	161	652	-
25 Deferred Income Taxes	-	950,906	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	-	-	-	-	-	-	-
28 Total Operating Expenses:	(101)	(362,668)	-	(6,640)	(2,196)	(8,908)	-
29							
30 Operating Rev For Return:	101	362,668	-	6,640	2,196	8,908	-
31							
32 Rate Base:							
33 Electric Plant In Service	(9,346)	52,790,974	-	(209,005)	(87,128)	(604,276)	-
34 Plant Held for Future Use	-	-	(65,464)	-	-	-	-
35 Misc Deferred Debits	-	-	230,358	-	-	604,276	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-
39 Fuel Stock	-	-	1,285,414	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-
41 Working Capital	-	-	(422,603)	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	(9,346)	52,790,974	1,027,706	(209,005)	(87,128)	(0)	-
45							
46 Deductions:							
47 Accum Prov For Deprec	5,286	-	-	102,858	125,935	-	-
48 Accum Prov For Amort	-	-	-	-	-	-	-
49 Accum Def Income Tax	262	(735,792)	-	-	-	-	-
50 Unamortized ITC	-	-	-	-	-	-	-
51 Customer Adv For Const	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Miscellaneous Deductions	-	-	-	-	-	-	-
54							
55 Total Deductions:	5,548	(735,792)	-	102,858	125,935	-	-
56							
57 Total Rate Base:	(3,798)	52,055,182	1,027,706	(106,147)	38,808	(0)	-
58							
59							
60 Estimated ROE impact	0.000%	-1.095%	-0.027%	0.006%	0.000%	0.004%	0.000%
61							
62							
63							
64 TAX CALCULATION:							
65							
66 Operating Revenue	163	-	-	10,701	3,538	14,356	-
67 Other Deductions	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-
69 Interest	-	-	-	-	-	-	-
70 Schedule "M" Additions	-	1,627,487	-	-	-	-	-
71 Schedule "M" Deductions	-	5,088,723	-	-	-	-	-
72 Income Before Tax	163	(3,461,236)	-	10,701	3,538	14,356	-
73							
74 State Income Taxes	7	(157,140)	-	486	161	652	-
75							
76 Taxable Income	155	(3,304,096)	-	10,215	3,378	13,704	-
77							
78 Federal Income Taxes	54	(1,156,434)	-	3,575	1,182	4,796	-

**Rocky Mountain Power
Idaho Results of Operations December 2006
Cash Working Capital**

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>IDAHO ALLOCATED</u>	<u>REF#</u>
Adjustment to Rate Base:							
Cash Working Capital	CWC	1	418,897	ID	Situs	418,897	Below
Cash Working Capital	CWC	2	(24,875)	ID	Situs	(24,875)	Below
Cash Working Capital	CWC	3	1,144,088	ID	Situs	1,144,088	Below
			<u>1,538,111</u>			<u>1,538,111</u>	

Adjustment Detail:

	Type1	Type 2	Type 3	
O&M Expense	161,722,509	161,142,693	243,398,169	1.4
Taxes Other Than Income Tax	4,480,333	4,479,613	4,930,519	1.4
Federal Income Tax	3,323,117	2,217,223	1,600,890	1.4
State Income Tax	428,535	331,233	282,836	1.4
Total	169,954,495	168,170,762	250,212,415	
Divided by Days in Year	365	365	365	
Average Daily Cost of Service	465,629	460,742	685,513	
Net Lag Days	5.09	5.09	5.09	
Cash Working Capital	2,370,050	2,345,176	3,489,264	
Unadjusted Cash Working Capital	1,951,153	2,370,050	2,345,176	
Cash Working Capital Adjustment	<u>418,897</u>	<u>(24,875)</u>	<u>1,144,088</u>	

Description of Adjustment:

This adjustment is necessary to true-up the cash working capital for the normalizing adjustments made in this filing. Cash working capital is calculated by taking total operation and maintenance expense allocated to the jurisdiction (excluding depreciation and amortization) 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 adjusted daily cost of service. The daily cost of service is multiplied by net lag days to produce the adjusted cash working capital balance.

**Rocky Mountain Power
Idaho Results of Operations December 2006
Trapper Mine Rate Base**

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>IDAHO</u> <u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Rate Base:							
Mining Property	399	1	7,175,642	SE	6.582%	472,276	
Mining Property	399	3	<u>(615,898)</u>	SE	6.582%	<u>(40,536)</u>	
			<u>6,559,744</u>			<u>431,740</u>	Below

Adjustment Detail:

December 2005 Balance	7,545,862	8.2.1
Calendar Year 2006 Change	<u>(740,440)</u>	
December 2006 Balance	<u>6,805,422</u>	8.2.1
Average Balance December 2006	<u><u>7,175,642</u></u>	
Calendar Year 2007 Change	<u>(491,356)</u>	
December 2007 Balance	<u>6,314,066</u>	8.2.1
Average Balance December 2007	<u><u>6,559,744</u></u>	

Description of Adjustment:

PacifiCorp 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 rate base. This investment is accounted for on the Company's books in FERC account 123.1 - Investment in Subsidiary Company. However, FERC account 123 is not normally a rate base account. This adjustment reflects net plant rather than the actual balance in FERC account 123 to recognize the depreciation of the investment over time.

Rocky Mountain Power
Idaho General Rate Case
Trapper Balance Sheet

DESCRIPTON	Dec-05	Dec-06	Dec-07
Inventories	3,454,022	3,482,665	3,655,163
Prepaid Expenses	417,653	386,284	465,808
Property, Plant, and Equipment			
Lands and Leases	9,531,921	9,531,921	9,531,921
Development Costs	2,834,815	2,834,815	2,834,815
Equipment and Facilities	72,525,636	77,334,007	80,316,607
Total Property, Plant, and Equipment	84,892,372	89,700,743	92,683,343
Accumulated Depreciation	(70,191,048)	(73,211,829)	(77,373,197)
Total Property, Plant, and Equipment	14,701,324	16,488,914	15,310,146
Restricted Funds: Self-bonding for Black Lung	539,845	534,084	528,408
Restricted Funds: Deposit funds for New Mining Permit	3,875,468	-	-
Deferred GE Royalty Amount	12,272,727	10,909,091	9,545,459
TOTAL RATE BASE	35,261,039	31,801,038	29,504,984
PacifiCorp Ownership Share of Mine	21.4%	21.4%	21.4%
PacifiCorp's Share	7,545,862	6,805,422	6,314,067

Ref# 8.2

Rocky Mountain Power
 Idaho Results of Operations December 2006
 Jim Bridger Mine Rate Base

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>IDAHO</u> <u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Rate Base:							
Mining Property	399	1	76,766,344	SE	6.582%	5,052,500	
Mining Property	399	3	41,233,105	SE	6.582%	2,713,823	
			<u>117,999,449</u>			<u>7,766,323</u>	Below

Adjustment Detail:

December 2005 Balance	63,862,000	8.3.1
Calendar Year 2006 Change	<u>25,808,687</u>	
December 2006 Balance	<u>89,670,687</u>	8.3.1
Average Balance December 2006	<u><u>76,766,344</u></u>	
Calendar Year 2007 Change	<u>56,657,523</u>	
December 2007 Balance	<u>146,328,210</u>	8.3.1
Average Balance December 2007	<u><u>117,999,449</u></u>	

Description of Adjustment:

PacifiCorp 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 FERC 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. This adjustment is necessary to properly reflect the BCC plant investment as of December 2007

Description	Dec-05	Dec-06	Dec-07	Beg/End Avg Balance	PacifiCorp's Portion	PacifiCorp's Share of Beg/End Avg	Ref
Surface Mine							
Net Property, Plant & Equipment	77,237,661	64,454,000	53,367,347	58,910,674	66.67%	39,273,782	
Materials & Supplies	7,339,000	6,308,000	5,593,000	5,950,500	66.67%	3,967,000	
Coal Inventory	1,450,000	839,000	1,200,000	1,019,500	66.67%	679,667	
Prepayments	49,000	13,000	150,000	81,500	66.67%	54,333	
Reclamation Liability	(26,433,000)	(25,989,381)	(3,387,381)	(14,688,381)	66.67%	(9,792,254)	
Bonus Bid / Lease Payable	-	-	-	-	66.67%	-	
Total Surface Rate Base - 100%	59,642,661	45,624,619	56,922,966	51,273,792		34,182,528	
Underground Mine							
Net Property, Plant & Equipment	40,947,583	70,511,000	150,257,349	110,384,175	66.67%	73,589,450	
Materials & Supplies	420,000	3,665,000	3,200,000	3,432,500	66.67%	2,288,333	
Coal Inventory	5,224,000	20,811,000	13,061,000	16,936,000	66.67%	11,290,667	
Prepayments	122,000	1,060,000	1,826,000	1,443,000	66.67%	962,000	
Reclamation Liability	-	-	-	-	66.67%	-	
Bonus Bid / Lease Payable	(10,563,000)	(7,165,587)	(5,775,000)	(6,470,294)	66.67%	(4,313,529)	
Total Underground Rate Base - 100%	36,150,583	88,881,413	162,569,349	125,725,381		83,816,921	
Total Mine							
Structures, Equipment, Mine Developme	229,768,000	258,554,000	338,204,696	298,379,348	66.67%	198,919,565	
Accumulated Depreciation	(111,583,000)	(123,589,000)	(134,580,000)	(129,084,500)	66.67%	(86,056,333)	
Net Property, Plant & Equipment	118,185,000	134,965,000	203,624,696	169,294,848		112,863,232	
Materials & Supplies	7,759,000	9,973,000	8,793,000	9,383,000	66.67%	6,255,333	
Coal Inventory	6,674,000	21,650,000	14,261,000	17,955,500	66.67%	11,970,333	
Prepayments	171,000	1,073,000	1,976,000	1,524,500	66.67%	1,016,333	
Reclamation Liability	(26,433,000)	(25,989,381)	(3,387,381)	(14,688,381)	66.67%	(9,792,254)	
Bonus Bid / Lease Payable	(10,563,000)	(7,165,587)	(5,775,000)	(6,470,294)	66.67%	(4,313,529)	
Total Rate Base - 100%	95,793,000	134,506,031	219,492,315	176,999,173		117,999,449	
Total Rate Base - PacifiCorp Share	63,862,000	89,670,687	146,328,210	117,999,449			

Rocky Mountain Power
 Idaho Results of Operations December 2006
 Removal of Glenrock Mine

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>IDAHO</u> <u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Rate Base:							
Other Tangible Property	399	1	(843,851)	SE	6.582%	(55,539)	8.4.1
Office Furniture and Equipment	391	1	(7,531)	SE	6.582%	(496)	8.4.1
Accumulated Depreciation	108MP	1	<u>979,630</u>	SE	6.582%	<u>64,476</u>	8.4.1
			<u>128,248</u>			<u>8,441</u>	

Description of Adjustment:

The majority of Glenrock mine assets, with the exception of land, have been sold. This adjustment removes from results net rate base associated with the Glenrock mine.

Rocky Mountain Power
 Idaho General Rate Case
 Glenrock Mine Rate Base Removal

Year	Month	Primary Account	Account Description	Secondary Account	Secondary Account Description	Location	Location Description	Year End Amount	Bag/End Avg Amount	JAM Factor
2006	3	101	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	3912	ELECTRIC PLANT IN SERVICE	515000	DAVE JOHNSTON COAL MINE	-	7,531	SE
2006	3	101	MINING	399	ELECTRIC PLANT IN SERVICE	515000	DAVE JOHNSTON COAL MINE	1,244,127	1,548,136	SE
2006	3	108	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	3912	ACCM PRVN FOR DEPRECIATION OF EPIS	515000	DAVE JOHNSTON COAL MINE	-	(7,341)	SE
2006	3	108	MINING	399	ACCM PRVN FOR DEPRECIATION OF EPIS	515000	DAVE JOHNSTON COAL MINE	(539,842)	(972,289)	SE
2006	3	15415	M&S GLENROCK COAL MINE	0	GLENROCK COAL MATERIAL & SUPPLY	515000	DAVE JOHNSTON COAL MINE	-	-	SNPPS
<p>Items to be Removed</p> <p>Glenrock Mining Plant - 399 Net of Land (see 8.8.2) Remove Glenrock Mining Plant Remove Glenrock Computer Equipment - 3912 Remove Glenrock Materials & Supplies - 154</p>										
								1,244,127	1,548,136	
								(704,285)	(704,285)	
								<u>539,842</u>	<u>843,851</u>	Ref# 8.4
								-	7,531	Ref# 8.4
								(539,842)	(972,289)	
								-	(7,341)	
								<u>(539,842)</u>	<u>(979,630)</u>	Ref# 8.4
								<u>(0)</u>	<u>(128,249)</u>	

Rocky Mountain Power
 Idaho General Rate Case
 Business Warehouse Detail - December 2006

Glenrock Mine - Electric Plant In Service
 Beg/End Avg

Primary Account	Secondary Account	Secondary Account Description	FERC Location Code	Alloc	Total
1010000	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	DAVE JOHNSTON COAL MINE	SE \$ 8	7,531
1010000	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	DAVE JOHNSTON COAL MINE	Result \$ 8	Ref# 8.4.1
1010000	3992100	LAND OWNED IN FEE	DAVE JOHNSTON COAL MINE	SE \$ 704	704,285
1010000	3992100	LAND OWNED IN FEE	DAVE JOHNSTON COAL MINE	Result \$ 704	
1010000	3993000	"ENGINEERING SUPP-OFF WORK(SECY,MAP,DRAF	DAVE JOHNSTON COAL MINE	SE \$ 187	186,944
1010000	3993000	"ENGINEERING SUPP-OFF WORK(SECY,MAP,DRAF	DAVE JOHNSTON COAL MINE	Result \$ 187	
1010000	3994400	SURFACE - ELECTRIC POWER FACILITIES	DAVE JOHNSTON COAL MINE	SE \$ 283	283,238
1010000	3994400	SURFACE - ELECTRIC POWER FACILITIES	DAVE JOHNSTON COAL MINE	Result \$ 283	
1010000	3995100	VEHICLES	DAVE JOHNSTON COAL MINE	SE \$ 55	55,406
1010000	3995100	VEHICLES	DAVE JOHNSTON COAL MINE	Result \$ 55	
1010000	3995200	HEAVY CONSTRUCTION EQUIPMENT	DAVE JOHNSTON COAL MINE	SE \$ 318	318,263
1010000	3995200	HEAVY CONSTRUCTION EQUIPMENT	DAVE JOHNSTON COAL MINE	Result \$ 318	
					1,548,136
					(704,285)
					Less Land
					Ref# 8.4.1

Glenrock Mine - Accumulated Depreciation

Primary Account	Secondary Account	Secondary Account Description	FERC Location Code	Alloc	Total
1080000	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	DAVE JOHNSTON COAL MINE	SE -\$ 7	(7,341)
1080000	3912000	COMPUTER EQUIPMENT - PERSONAL COMPUTERS	DAVE JOHNSTON COAL MINE	Result -\$ 7	Ref# 8.4.1
1080000	3993000	"ENGINEERING SUPP-OFF WORK(SECY,MAP,DRAF	DAVE JOHNSTON COAL MINE	SE -\$ 226	(226,088)
1080000	3993000	"ENGINEERING SUPP-OFF WORK(SECY,MAP,DRAF	DAVE JOHNSTON COAL MINE	Result -\$ 226	
1080000	3994400	SURFACE - ELECTRIC POWER FACILITIES	DAVE JOHNSTON COAL MINE	SE -\$ 266	(265,982)
1080000	3994400	SURFACE - ELECTRIC POWER FACILITIES	DAVE JOHNSTON COAL MINE	Result -\$ 266	
1080000	3995100	VEHICLES	DAVE JOHNSTON COAL MINE	SE -\$ 75	(75,335)
1080000	3995100	VEHICLES	DAVE JOHNSTON COAL MINE	Result -\$ 75	
1080000	3995200	HEAVY CONSTRUCTION EQUIPMENT	DAVE JOHNSTON COAL MINE	SE -\$ 405	(404,884)
1080000	3995200	HEAVY CONSTRUCTION EQUIPMENT	DAVE JOHNSTON COAL MINE	Result -\$ 405	
					(972,289)
					Ref# 8.4.1

Glenrock Mine - Materials and Supplies

Primary Account	Secondary Account	Secondary Account Description	Alloc	Total
1541500	0	INVESTMENT IN SUBS - EQUITY IN SUBSIDIAR	SNPPS -\$ 459	(459,105)
1541500	0	INVESTMENT IN SUBS - EQUITY IN SUBSIDIAR	Result -\$ 459	
1541500	120001	OTHER MATERIAL & SUPPLIES - GENERAL STOC	SNPPS \$ 459	459,105
1541500	120001	OTHER MATERIAL & SUPPLIES - GENERAL STOC	Result \$ 459	
Overall Result			\$ 0	\$ 0
				Ref# 8.4.1

**Rocky Mountain Power
Idaho Results of Operations December 2006
Environmental Settlement**

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>IDAHO</u> <u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Rate Base:							
Unspent Environmental Proceeds	25399	1	(18,204,788)	SO	5.873%	(1,069,257)	8.5.2

Description of Adjustment:

From 1996 to 1998, PacifiCorp received an insurance settlement of \$38 million for environmental clean-up projects. These funds were transferred to a subsidiary called PacifiCorp Environmental Remediation Company (PERCO). This adjustment reduces utility rate base by the amount of unspent cash proceeds on regulated projects from the insurance settlement.

**Rocky Mountain Power
Idaho General Rate Case
Environmental Remediation Co.
Spending by Environmental Project**

Site	WBS	Actual Spending CY 2006	Cumulative Actual Spending thru 12/31/06	Cash Received 1996 & after	Remaining Cash at 12/31/06
American Barrel	PERC/1997/E/001	111,577	1,151,308	2,134,194	982,886
Astoria / Unocal	PERC/1997/E/002	113,218	1,079,398	1,424,380	344,982
Eugene - PacifiCorp	PERC/1997/E/003	23,590	278,693	892,622	613,929
Everett - PacifiCorp	PERC/1997/E/004	(1,625)	(369,069)	1,223,143	1,592,212
Jordan / Barber Tar	PERC/1997/E/005	-	41,628	865,363	823,735
Ogden	PERC/1997/E/006	746	68,876	1,398,531	1,329,655
Tacoma A Street	PERC/1997/E/007	5,705	631,661	2,084,254	1,452,593
Tacoma River Street	PERC/1997/E/008	-	1,054,068	1,213,635	159,567
Bridger GW Sampling	PERC/1997/E/009	50,071	478,797	369,495	(109,302)
Bridger Landfill Repermitting	PERC/1997/E/010	(98)	51,772	31,539	(20,233)
Bridger Oil Spill	PERC/1997/E/011	-	374,402	791,372	416,970
Carbon Fuel Oil	PERC/1997/E/012	-	15,781	26,034	10,253
Carbon Landfill Permit	PERC/1997/E/013	-	23,034	179,060	156,026
Carbon Emerg. Gen. Remediation	PERC/1997/E/014	-	16,598	41,756	25,158
Centralia Heavy Equipment Shop	PERC/1997/E/015	-	2,380	71,023	68,643
Dave Johnston GW Sampling	PERC/1997/E/016	21,674	206,585	311,657	105,072
Dave Johnston Landfill Repermit	PERC/1997/E/017	(179)	69,182	133,391	64,209
Dave Johnston Diesel Release	PERC/1997/E/018	-	528	5,085	4,557
Dave Johnston Landfill Closure	PERC/1997/E/019	(1,604)	267,870	1,310,425	1,042,555
Dave Johnston Landfill Reclamation	PERC/1997/E/020	-	288,190	475,080	186,890
Farm GW Monitoring - Hunter	PERC/1997/E/021	19,156	211,721	221,036	9,315
Farm GW Monitoring - Huntington	PERC/1997/E/022	46,101	215,699	194,267	(21,432)
Hunter Fuel Oil	PERC/1997/E/023	553	31,485	101,696	70,211
Hunter Injection Wells	PERC/1997/E/024	124,523	302,889	533,458	230,569
Hunter Landfill Permit	PERC/1997/E/025	9,798	55,863	132,745	76,882
Huntington Injection Wells	PERC/1997/E/026	-	9,416	854,595	845,179
Huntington Landfill Closure	PERC/1997/E/027	7,066	634,441	706,819	72,378
Huntington Landfill Permit	PERC/1997/E/028	9,379	45,259	193,883	148,624
Huntington Lead Paint Removal	PERC/1997/E/029	-	1,315,468	1,000,804	(314,664)
Huntington Wellhead Protection	PERC/1997/E/030	-	14,052	9,846	(4,206)
Buried Pitch	PERC/1997/E/031	-	78,446	50,848	(27,598)
Tank Farm	PERC/1997/E/032	12,136	12,623	152,868	140,245
Naughton FGD Pond Closure	PERC/1997/E/033	126,309	277,403	362,166	84,763
Naughton GW Monitoring	PERC/1997/E/034	29,460	222,500	351,477	128,977
Naughton Landfill Repermit	PERC/1997/E/035	(124)	29,887	63,664	33,777
Naughton Landfill Closure	PERC/1997/E/036	-	5,975	63,814	57,839
Wyodak Pond Study	PERC/1997/E/037	7,167	69,585	100,972	31,387
Wyodak Fuel Oil	PERC/1997/E/038	1,749	27,878	206,196	178,318
Bank Stabilization & Restoration	PERC/1997/E/039	41,121	227,779	234,043	6,264
Restore River Embankments	PERC/1997/E/040	-	19,498	90,072	70,574
Cutler	PERC/1997/E/041	-	76,560	77,333	773
Bank Stabilization & Restoration	PERC/1997/E/042	-	-	66,534	66,534
Merwin Hatchery Fix Erosion Problems	PERC/1997/E/044	-	94,425	61,018	(33,407)
Speelyai Hatchery Stabilize River Bank	PERC/1997/E/045	-	668	40,678	40,010
No. Umpqua Erosion Repairs	PERC/1997/E/046	-	32,205	27,809	(4,396)
Klamath River Domestic Water Studies	PERC/1997/E/048	-	4,176	25,424	21,248
No. Umq Remove Contaminated Soils	PERC/1997/E/052	-	464	20,339	19,875
Rogue River Domestic Water Studies	PERC/1997/E/053	-	1,909	5,085	3,176
UST Removal	PERC/1997/E/054	-	4,786	20,339	15,553
Lead Paint Removal	PERC/1997/E/055	-	386,611	390,586	3,975
Annex I	PERC/1997/E/056	8,992	697,294	1,325,818	628,524
Cedar Diesel	PERC/1997/E/057	3,070	73,424	83,147	9,723
Holiday Gun Club	PERC/1997/E/058	-	709,275	616,950	(92,325)
Jordan Substation	PERC/1997/E/059	17,511	348,386	1,661,975	1,313,589
Montague Ranch	PERC/1997/E/060	133,977	400,957	188,757	(212,200)
Ross Island Tower Clean-up	PERC/1997/E/061	597,174	609,581	101,696	(507,885)
Spill Prevention, Containment and Countermeas	PERC/1997/E/062	360,840	2,651,592	2,969,252	317,660
Ashton Substation	PERC/1997/E/070	-	3,271	28,434	25,163
Rock Springs Plant Substation	PERC/1997/E/071	-	3,733	22,638	18,905
Sinclair Substation	PERC/1997/E/072	(82)	915	49,326	48,411
Parco Substation	PERC/1997/E/073	2,673	3,524	49,326	45,802
Gariand Substation	PERC/1997/E/074	13,761	14,450	30,760	16,310
Dexter Substation	PERC/1997/E/075	-	43,185	51,903	8,718
WyoMont Substation	PERC/1997/E/076	-	33,705	51,903	18,198
Salt Lake Automotive Shop	PERC/1997/E/077	-	130,033	59,153	(70,880)
Vernal Diesel	PERC/1997/E/078	-	1,408	5,593	4,185

**Rocky Mountain Power
Idaho General Rate Case
Environmental Remediation Co.
Spending by Environmental Project**

Site	WBS	Actual Spending CY 2006	Cumulative Actual Spending thru 12/31/06	Cash Received 1996 & after	Remaining Cash at 12/31/06
Salt Lake Terminal Oil Spill	PERC/1997/E/079	-	9,756	10,170	414
Bridger Coal Fuel Oil Spill	PERC/1997/E/080	84,831	435,016	507,747	72,731
Bors Property	PERC/1997/E/081	-	15,873	20,016	4,143
Coal Creek	PERC/1997/E/082	-	1,416	3,867	2,452
Ekotek / PetroChem	PERC/1997/E/083	-	35,779	214,515	178,736
Environmental Pacific	PERC/1997/E/084	-	1,611	10,008	8,397
Mountaineer Refinery	PERC/1997/E/085	-	39	102	63
Northwest Triangle Property	PERC/1997/E/086	-	388	10,008	9,620
Pinedale	PERC/1997/E/087	-	113,985	105,061	(8,924)
PCB, Inc.	PERC/1997/E/088	-	143,312	10,007	(133,305)
Portable Equipment GW	PERC/1997/E/089	1,634	(260,044)	106,844	366,888
Idaho Falls Pole Yard	PERC/1997/E/090 / 09	375,370	2,558,586	3,761,803	1,203,217
Astoria Steam Plant	PERC/1997/E/092	-	529,908	435,322	(94,586)
Bear River Erosion Control	PERC/1997/E/093	-	3,394	33,409	30,015
Beaver Bay Drainfield Cleanup	PERC/1998/E/094	-	20,264	19,693	(571)
Bridger Boron Contaminated Soil Rem	PERC/1998/E/095	-	2,340	199,834	197,494
Bridger Coal Warehouse Spill	PERC/1998/E/097	-	2,278	146,835	144,558
Bridger Oil Spill (New Releases)	PERC/1998/E/098	103,436	430,518	280,425	(150,093)
Cedar Steam Plant	PERC/1998/E/099	517	3,223	76,423	73,200
Centralia Mine Pond Reclamation	PERC/1998/E/100	-	503,287	695,377	192,090
Cougar Shore Line Repair	PERC/1998/E/101	-	29,921	38,695	8,774
Mining Central Warehouse Cleanup	PERC/1998/E/102	(176)	59,849	279,159	219,310
Deer Creek Terrace Stabilization	PERC/1998/E/103	187	11,839	265,063	253,224
Domestic Water System Testing and Review	PERC/1998/E/104	7,211	59,905	180,935	121,030
Hale Plant Cleanup	PERC/1998/E/105	-	300,828	443,703	142,875
Huntington Ash Storm Runoff Pond	PERC/1998/E/106	-	33,455	36,470	3,015
Huntington Lead Paint Removal	PERC/1998/E/107	140,000	143,979	145,951	1,972
Lead Paint Removal (1998 Funds)	PERC/1998/E/108	(462)	9,129	127,715	118,586
Lewis / Swift Reservoir Cleanup	PERC/1998/E/109	-	290,538	300,580	10,042
Lifton Pumping Station Cleanup	PERC/1998/E/110	-	401	19,742	19,341
Merwin Oil House Removal	PERC/1998/E/111	-	20,022	19,348	(674)
Naughton South Ash Pond Reclam	PERC/1998/E/112	-	239,493	245,301	5,808
Ogden Pole Treating Remediation	PERC/1998/E/113	-	-	1,000,000	1,000,000
Speelyai Well	PERC/1998/E/114	-	176	10,020	9,844
Big Fork PCB Soil Cleanup	PERC/2003/E/123	17,251	103,360	122,000	18,640
Pwr Delivery UST Compliance Audit	PERC/2003/E/124	-	12,123	47,000	34,877
Attorney contingency fee received				56,000	56,000
REGULATED TOTAL		2,625,184	21,732,036	38,624,232	16,892,196
Coos Bay - Advance Ross Liabilities	PERC/1999/E/116	(8,410)	(1,895)	602,566	604,461
Coos Bay - PacifiCorp Liabilities	PERC/1999/E/117	(1,861)	1,478	202,094	200,616
Everett - Advance Ross Liabilities	PERC/1999/E/118	2,365	377,627	625,168	247,541
Eugene - Advance Ross Liabilities	PERC/1999/E/119	23,588	143,310	474,888	331,578
Tacoma A Street - Advance Ross Liabilities	PERC/1999/E/120	5,679	543,379	1,280,018	736,639
Thea Foss - Advance Ross Liabilities	PERC/1999/E/121	209,843	1,583,346	5,107,368	3,524,022
Thea Foss - PacifiCorp Liabilities	PERC/1999/E/122	82,394	1,563,914	1,707,898	143,984
Thea Foss Shared Account	PERC/2003/E/125	-	2,724,305	-	(2,724,305)
NON-REGULATED TOTAL		313,598	6,935,465	10,000,000	3,064,535
GRAND TOTAL		2,938,782	28,667,502	48,624,232	19,956,730

December 2006 Regulated Balance	16,892,196
Add back Calendar Year 2006 Spend	<u>2,625,184</u>
December 2005 Regulated Balance	<u>19,517,380</u>

December 2006 Regulated Balance	<u>16,892,196</u>
December 2006 Average Balance	<u>18,204,788</u>

Ref# 8.5

**Rocky Mountain Power
Idaho Results of Operations December 2006
Customer Advances for Construction**

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>IDAHO</u> <u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Rate Base:							
Customer Advances	252	1	8,713,184	CN	4.035%	351,541	8.6.1
Customer Advances	252	1	(591,619)	ID	Situs	(591,619)	8.6.1
Customer Advances	252	1	73,347	OR	Situs	-	8.6.1
Customer Advances	252	1	(4,258,513)	UT	Situs	-	8.6.1
Customer Advances	252	1	614,230	WYE	Situs	-	8.6.1
Customer Advances	252	1	381,647	WYW	Situs	-	8.6.1
Customer Advances	252	1	(893,772)	WY-ALL	Situs	-	8.6.1
Customer Advances	252	1	(223)	CA	Situs	-	8.6.1
Customer Advances	252	1	(13,981)	WA	Situs	-	8.6.1
Customer Advances	252	1	(4,106,588)	SG	6.306%	(258,980)	8.6.1
			<u>(82,288)</u>			<u>(499,058)</u>	

Description of Adjustment:

Customer advances for construction are booked into FERC account 252. When they are booked, the entries do not reflect the proper allocation. This adjustment corrects the allocation of customer advances for construction in the account.

Rocky Mountain Power
Idaho General Rate Case
Customer Advances for Construction

Beginning / Ending Average Basis:

Account	Booked Allocation	Correct Allocation	Adjustment	
252CN	(8,713,184)	-	8,713,184	
252IDU	591,314	(305)	(591,619)	
252OR	(154,897)	(81,549)	73,347	
252UT	843,558	(3,414,956)	(4,258,514)	
252WYE	(614,230)	-	614,230	
252WYW	(381,647)	-	381,647	
252WY-All	-	(893,772)	(893,772)	
252CA	(15,175)	(15,398)	(223)	
252WA	(2,585)	(16,566)	(13,981)	
252SG	-	(4,106,588)	(4,106,588)	
Total	(8,446,846)	(8,529,134)	(82,288)	Ref# 8.6

**Rocky Mountain Power
Idaho Results of Operations December 2006
Centralia Transmission Line Sale**

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>IDAHO ALLOCATED</u>	<u>REF#</u>
Adjustment Rate Base:							
Land and Land Rights	350	1	(16,943)	SG	6.306%	(1,069)	
Station Equipment	353	1	(48,366)	SG	6.306%	(3,050)	
Towers and Fixtures	354	1	(8,266)	SG	6.306%	(521)	
Poles and Fixtures	355	1	(22,205)	SG	6.306%	(1,400)	
Overhead Conductors	356	1	<u>(52,415)</u>	SG	6.306%	<u>(3,306)</u>	
			<u>(148,195)</u>			<u>(9,346)</u>	8.7.1
Accumulated Depreciation:							
Transmission Plant	108TP	1	83,818	SG	6.306%	5,286	8.7.1
Depreciation Expense:							
Transmission Plant	403TP	1	(2,580)	SG	6.306%	(163)	8.7.1
Accumulated Deferred Income Tax Expense:							
Transmission Plant	282	1	4,000	DITBAL	6.559%	262	

Description of Adjustment:

In December 2006, the Company completed and recorded the sale of the Centralia 230 kV transmission line and related facilities to TransAlta Centralia Generation, LLC. This adjustment removes the beginning/ ending electric plant in service, accumulated depreciation, depreciation expense and accumulated deferred taxes associated with the transferred assets from the test period.

Rocky Mountain Power
 Idaho General Rate Case
 Centralia Transmission Line Sale

Beginning/Ending Average

<u>Account</u>	<u>Description</u>	<u>Amount</u>	
Electric Plant in Service:			
350.2	Land Rights	16,943	
353	Station Equipment	48,366	
354	Towers and Fixtures	8,266	
355	Poles and Fixtures	22,205	
356	Overhead Conductors and Devices	52,415	
	Total Electric Plant in Service	<u><u>148,195</u></u>	Ref# 8.7

Accumulated Depreciation:

350.2	Land Rights	(7,864)	
353	Station Equipment	(18,404)	
354	Towers and Fixtures	(5,821)	
355	Poles and Fixtures	(14,873)	
356	Overhead Conductors and Devices	(36,856)	
	Total Accumulated Depreciation	<u><u>(83,818)</u></u>	Ref# 8.7

Depreciation Expense:

350.2	Land Rights	241	
353	Station Equipment	606	
354	Towers and Fixtures	179	
355	Poles and Fixtures	442	
356	Overhead Conductors and Devices	1,112	
	Total Depreciation Expense	<u><u>2,580</u></u>	Ref# 8.7

**Rocky Mountain Power
Idaho Results of Operations December 2006
Proforma Major Plant Additions**

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>IDAHO ALLOCATED</u>	<u>REF#</u>
Adjustment to Rate Base:							
Steam Production	314	2	92,768,074	SG	6.306%	5,850,371	
Hydro Production	332	2	3,070,005	SG-P	6.306%	193,608	
Other Production	344	2	178,386,287	SG	6.306%	11,249,840	
Transmission	355	2	37,477,887	SG	6.306%	2,363,524	
Distribution - Idaho	364	2	-	ID	Situs	-	
Distribution - Utah	364	2	8,541,005	UT	Situs	-	
Distribution - Oregon	364	2	1,697,871	OR	Situs	-	
Distribution - Wyoming	364	2	6,102	WY-ALL	Situs	-	
General Plant	394	2	2,644	OR	Situs	-	
General Plant	394	2	25,101	UT	Situs	-	
General Plant	392	2	1,813,837	SO	5.873%	106,536	
General Plant	394	2	1,101,828	SG	6.306%	69,486	
Mining Plant	399	2	2,929,955	SE	6.582%	192,840	
Intangible Plant	303	2	6,641,861	SO	5.873%	390,109	
Intangible Plant	303	2	1,151,350	SG	6.306%	72,609	
			<u>335,613,807</u>			<u>20,488,924</u>	8.8.1
Steam Production	314	3	30,203,550	SG	6.306%	1,904,771	
Hydro Production	332	3	6,155,003	SG-P	6.306%	388,162	
Other Production	344	3	297,717,905	SG	6.306%	18,775,428	
Transmission	355	3	81,581,791	SG	6.306%	5,144,914	
Distribution - Idaho	364	3	4,614,249	ID	Situs	4,614,249	
Distribution - Utah	364	3	12,291,827	UT	Situs	-	
Distribution - Oregon	364	3	7,367,493	OR	Situs	-	
Distribution - Wyoming	364	3	6,563,907	WY-ALL	Situs	-	
General Plant	397	3	3,717,022	OR	Situs	-	
Mining Plant	399	3	4,501,408	SE	6.582%	296,267	
Intangible Plant	302	3	18,683,392	SG-P	6.306%	1,178,259	
			<u>473,397,547</u>			<u>32,302,051</u>	8.8.1
Tax Adjustments:							
Accumulated Deferred Income Tax	282	2	(4,571,141)	DITBAL	6.559%	(299,836)	8.8.6
Schedule M Deduction for Tax Depr	SCHMDT	2	37,057,901	TAXDEPR	5.855%	2,169,746	8.8.6
Schedule M Addition for Book Depr	SCHMAT	2	12,968,203	SCHMDEXP	5.855%	759,290	8.8.6
Deferred Income Tax	41010	2	9,142,281	DITEXP	4.238%	387,495	8.8.6
Accumulated Deferred Income Tax	282	3	(6,646,365)	DITBAL	6.559%	(435,956)	8.8.7
Schedule M Deduction for Tax Depr	SCHMDT	3	49,854,288	TAXDEPR	5.855%	2,918,977	8.8.7
Schedule M Addition for Book Depr	SCHMAT	3	14,828,253	SCHMDEXP	5.855%	868,197	8.8.7
Deferred Income Tax	41010	3	13,292,731	DITEXP	4.238%	563,411	8.8.7

Description of Adjustment:

This adjustment places into rate base the major plant additions greater than \$2 million for calendar year 2006 and calendar year 2007. These additions are included into rate base using a half-year methodology with the exception of certain production equipment where the in-service date was used.

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

Rocky Mountain Power
Idaho General Rate Case
Major Plant Addition Summary

Description	Factor	Jan06 to Dec06 Plant Additions	Months	Plant Adds Included in Adj	Jan07 to Dec07 Plant Additions	Months	Plant Adds Included in Adj	Total Plant Adds Included in Adj
Steam Production Plant:								
Various	SG	67,698,988	6	33,849,494	51,173,552	6	25,586,776	59,436,270
Huntington Scrubber	SG	117,837,160	6	58,918,580	-	6	-	58,918,580
Blundell Bottoming Cycle	SG	-	6	-	27,700,643	2	4,616,774	4,616,774
Total Steam Plant		185,536,148		92,768,074	78,874,195		30,203,550	122,971,624
Hydro Production Plant:								
Various	SG-P	6,140,010	6	3,070,005	12,310,005	6	6,155,003	9,225,008
Various	SG-U	-	6	-	-	6	-	-
Total Hydro Plant		6,140,010		3,070,005	12,310,005		6,155,003	9,225,008
Other Production Plant:								
Hermiston	SG	4,694,476	6	2,347,238	-	6	-	2,347,238
Leaning Juniper	SG	175,434,259	6	87,717,130	-	6	-	87,717,130
Current Creek	SG	176,643,838	6	88,321,919	-	6	-	88,321,919
Goodnoe Hills	SG	-	6	-	196,572,406	1.5	24,571,551	24,571,551
Marengo Wind Project	SG	-	6	-	258,541,351	5	107,725,563	107,725,563
Lake Side Capital Build	SG	-	6	-	330,841,583	6	165,420,792	165,420,792
Total Other Production Plant		356,772,573		178,386,287	785,955,340		297,717,905	476,104,192
Transmission Plant:								
Various	SG	74,955,774	6	37,477,887	163,163,582	6	81,581,791	119,059,678
Total Transmission Plant		74,955,774		37,477,887	163,163,582		81,581,791	119,059,678
Distribution Plant:								
Idaho	ID	-	6	-	9,228,499	6	4,614,249	4,614,249
Utah	UT	17,082,009	6	8,541,005	24,583,654	6	12,291,827	20,832,832
Oregon	OR	3,395,742	6	1,697,871	14,734,987	6	7,367,493	9,065,364
Wyoming East	WYE	12,203	6	6,102	13,127,814	6	6,563,907	6,570,009
Total Distribution Plant		20,489,955		10,244,977	61,674,954		30,837,477	41,082,454
General Plant:								
Oregon	OR	5,289	6	2,644	7,434,045	6	3,717,022	3,719,667
Utah	UT	50,201	6	25,101	-	6	-	25,101
General Office	SO	3,627,673	6	1,813,837	-	6	-	1,813,837
Various	SG	2,203,655	6	1,101,828	-	6	-	1,101,828
Total General Plant		5,886,818		2,943,409	7,434,045		3,717,022	6,660,432
Mining Plant:								
Coal Mine	SE	5,859,909	6	2,929,955	9,002,816	6	4,501,408	7,431,363
Total Mining Plant		5,859,909		2,929,955	9,002,816		4,501,408	7,431,363
Intangible Plant:								
General Office	SO	13,283,727	6	6,641,864	-	6	-	6,641,864
Various	SG	2,302,699	6	1,151,350	-	6	-	1,151,350
Hydro Relicensing	SG-P	-	6	-	37,366,783	6	18,683,391	18,683,391
Total Intangible Plant		15,586,426		7,793,213	37,366,783		18,683,391	26,476,605
Total Electric Plant in Service		671,227,613		335,613,807	1,155,781,719		473,397,547	809,011,354
		Ref# 8.8.3		Ref# 8.8	Ref# 8.8.5		Ref# 8.8	

Rocky Mountain Power
Idaho General Rate Case
Major Plant Addition Detail - Jan2006 to Dec2006

Project Description	Account	Factor	In-Service Date	Jan06 to Dec06 Plant Additions
Steam Production				
Generator Stator Bars	314	SG	CY2006	2,109,660
NAU U2 Retube Condensor (ovhl)	314	SG	CY2006	2,157,832
U1 Scrubber Mist Eliminator Upgrade	314	SG	CY2006	2,554,011
HTG U2 Exciter Replacement FY2006	314	SG	CY2006	2,636,741
Wyodak Turbine Overhaul	314	SG	CY2006	2,643,198
U0 - Purchase & Install Add'l Cent	314	SG	CY2006	2,725,482
Htg U2 Boiler Rear Reheat Replacement	314	SG	CY2006	2,748,115
U1 Scrubber Recycle Pipe	314	SG	CY2006	2,894,360
Wy - Rewind Main Generator Stator	314	SG	CY2006	3,053,069
NAU U3 Minewater Well (intangible)	314	SG	CY2006	3,196,037
U2 Boiler Front Reheat Replacement	314	SG	CY2006	3,412,866
U2 Boiler Low Temp. SH Replacement	314	SG	CY2006	3,548,466
U1 Boiler Low Temp. SH Replacement (Capp)	314	SG	CY2006	3,603,730
Unit 1 Controls Upgrade	314	SG	CY2006	3,962,358
Wy - Reheat DMW Replacement	314	SG	CY2006	4,586,000
302 Cooling Tower Replacement	314	SG	CY2006	4,639,367
JB 1 Submerged Drag Chain Conveyor	314	SG	CY2006	5,047,854
Jim Bridger Scrubber	314	SG	CY2006	5,592,135
Wy2004U1 Controls Upgrade	314	SG	CY2006	6,587,706
Huntington Scrubber	314	SG	07-Dec-06	117,837,160
Steam Production Total				185,536,148
Hydro Production				
Replace Prospect Flumes	332	SG-P	CY2006	2,127,825
North Umpqua Implementation	332	SG-P	CY2006	4,012,185
Hydro Production Total				6,140,010
Other Production				
Hermiston: Comb Turbine Rotor Repl	344	SG	CY2006	4,694,476
Leaning Juniper 1 Wind Plant	344	SG	14-Sep-06	175,434,259
Currant Creek Power Project	344	SG	22-Mar-06	176,643,838
Other Production Total				356,772,573
Transmission				
809 PDIT EMS SCADA Phase 2 (EPIC)	355	SG	CY2006	178,027
Beall Ln Sub Construct New 115-12kV Sub	355	SG	CY2006	230,374
Gordon Ave (Layton): New 138-12.5k Sub	355	SG	CY2006	663,741
Currant Creek Power Project	355	SG	CY2006	1,558,157
Bitter Creek Provide 230kV Svc Anadarko	355	SG	CY2006	2,376,579
90th South-Oquirrh Reconductor 138kV Ln	355	SG	CY2006	2,790,814
Claim Jumper Provide 230 Svc Anadarko	355	SG	CY2006	3,445,752
Quarry-DimpleDell Loop-Phase 2	355	SG	CY2006	4,000,120
Crow Reservation Renew Right-of-Way	355	SG	CY2006	4,660,594
Syracuse Add 345-138kV Transfmr (394MVA)	355	SG	CY2006	5,498,258
519 PDIT RQAS Ranger QAS Sys SCADA PT015	355	SG	CY2006	5,915,145
90th So & Terminal Subs: Loop- in CW Lns	355	SG	CY2006	7,100,721
Summit-Vineyard (Lake Side) Interconnect	355	SG	CY2006	13,680,809
SW Utah Load Growth Project	355	SG	CY2006	22,856,683
Transmission Total				74,955,774

Project Description	Account	Factor	In-Service Date	Jan06 to Dec06 Plant Additions
Distribution				
Quarry-DimpleDell Loop-Phase 2	364	UT	CY2006	(94,606)
Claim Jumper Provide 230 Svc Anadarko	364	WYE	CY2006	12,203
90th South-Oquirrh Reconductor 138kV Ln	364	UT	CY2006	16,258
Summit-Vineyard (Lake Side) Interconnect	364	UT	CY2006	123,407
Herriman Purch Sub Prop & Trans ROW	364	UT	CY2006	2,302,595
Sunrise Inst 2nd 138-12kv Trnsfmr & Fdrs	364	UT	CY2006	2,898,315
Beall Ln Sub Construct New 115-12kV Sub	364	OR	CY2006	3,395,742
106th South New 138-12.5kV Sub-Trns-Dist	364	UT	CY2006	3,491,700
Gordon Ave (Layton): New 138-12.5k Sub	364	UT	CY2006	4,033,117
70th South #1 New 138-12.5kV 30MVA Sub	364	UT	CY2006	4,311,224
Distribution Total				20,489,955
General				
70th South #1 New 138-12.5kV 30MVA Sub	394	UT	CY2006	496
Beall Ln Sub Construct New 115-12kV Sub	394	OR	CY2006	5,289
Quarry-DimpleDell Loop-Phase 2	394	SG	CY2006	15,814
Syracuse Add 345-138kV Transfmr (394MVA)	394	SG	CY2006	33,597
Gordon Ave (Layton): New 138-12.5k Sub	394	UT	CY2006	49,705
Summit-Vineyard (Lake Side) Interconnect	394	SG	CY2006	58,363
90th South-Oquirrh Reconductor 138kV Ln	394	SG	CY2006	105,532
90th So & Terminal Subs: Loop- in CW Lns	394	SG	CY2006	396,610
SW Utah Load Growth Project	394	SG	CY2006	609,181
North Umpqua Implementation	394	SG	CY2006	984,559
King Air B200 Turboprop	392	SO	CY2006	3,627,673
General Total				5,886,818
Mining				
Deer Creek-7th North Slope & Raise	399	SE	CY2006	2,303,625
Deer Creek-Rilda Canyon Vent. Slopes/Fan	399	SE	CY2006	3,556,284
Mining Total				5,859,909
Intangible				
519 PDIT RQAS Ranger QAS Sys SCADA PT015	303	SO	CY2006	1,954,615
300 SR10/SR57 Improvement Project	303	SO	CY2006	2,491,438
Swift No. 1 Capacity Retention	303	SG	CY2006	2,302,699
809 PDIT EMS SCADA Phase 2 (EPIC)	303	SO	CY2006	8,837,675
Intangible Total				15,586,426
				671,227,613
				Ref# 8.8.1

Rocky Mountain Power
Idaho General Rate Case
Major Plant Addition Detail - Jan2007 to Dec2007

Project Description	Account	Factor	In-Service Date	Jan07 to Dec07 Plant Additions
Steam Production				
303 Secondary SH Replacements	314	SG	Jun-07	2,158,370
U3 Replace Coal Pipe	314	SG	May-07	2,187,403
303 FGD Tower Linings	314	SG	Jun-07	2,569,426
303 Turbine HP Nozzle Box	314	SG	Jun-07	2,589,404
303 Bottom Ash Repairs	314	SG	Jun-07	2,593,624
U2 - Turbine - Generator Major	314	SG	Dec-07	3,270,276
303 Turbine L-0 Bucket Replacements	314	SG	Jun-07	3,347,319
U3 Reheater Replacement	314	SG	Aug-07	4,015,512
303 Reheater Replacements	314	SG	Jun-07	5,021,737
JB U3 NOX	314	SG	Dec-07	5,777,792
HTR U3 NOX	314	SG	Dec-07	8,524,625
303 Main Controls System Upgrade	314	SG	Nov-07	9,118,064
Blundell Bottoming Cycle	314	SG	01-Nov-07	27,700,643
Steam Production Total				78,874,195
Hydro Production				
Irongate Tunnel	332	SG-P	Oct-07	2,545,231
North Umpqua Implementation	332	SG-P	Jun-07	2,925,430
Copco 2 Electrical Overhaul	332	SG-P	Dec-07	6,839,344
Hydro Production Total				12,310,005
Other Production				
Goodnoe Hills	344	SG	15-Nov-07	196,572,406
Marengo Wind Project	344	SG	01-Aug-07	258,541,351
Lake Side Capital Build	344	SG	30-Jun-07	330,841,583
Other Production Total				785,955,340
Transmission				
McClelland Emigration Tap 1.4Mi OH Line	355	SG	Dec-07	2,122,182
Emery Moore 69kV Add	355	SG	Jul-07	2,418,912
Transmission Relay Repl Zone 3 Setting	355	SG	Dec-07	2,546,723
Oakley-Kamas line	355	SG	Dec-07	3,469,191
Shute Creek To Mona System Upgrade Study	355	SG	Dec-07	3,945,882
Craven Crk Provide 230kV Svc to Enterprise Prod-Pioneer	355	SG	Jul-07	5,108,986
Copco transformer 250 MVA	355	SG	Sep-07	7,695,049
Marengo Wind Project	355	SG	Apr-07	7,866,514
Line 1 Conversion Project, Convert Line 1 to 115 kV	355	SG	Dec-07	8,703,240
Upper Green River Valley project	355	SG	Nov-07	9,013,738
Summit Vineyard (Lake Side) Trns Interconnect	355	SG	May-07	9,861,575
Cache Valley Add. Bridgerland Sw St Ph 1	355	SG	Jul-07	15,505,664
Chappel Creek - provide 230kV service to Jonah Field	355	SG	Dec-07	16,102,548
Camp Williams-Mona 345kV #4 Line Project	355	SG	Jun-07	24,253,547
Summit Vineyard Lake Side Transmission	355	SG	Sep-07	44,549,831
Transmission Total				163,163,582

Project Description	Account	Factor	In-Service Date	Jan07 to Dec07 Plant Additions
Distribution				
70th South #1 New 138-12.5kV 30MVA Sub	364	UT	Feb-07	2,184,309
Quail Creek Sub Conv 12.47kv to 69kv Inst Trmsfm	364	UT	Jun-07	2,737,073
Campbell Sub - Increase 115-12.5 kV Capacity	364	OR	Sep-07	2,781,111
Cozydale Sub	364	UT	Dec-07	3,263,638
FifthWest - Install 2nd 138-12.5kV Transformer & Feeders	364	UT	Sep-07	3,489,408
Walnut Grove Sub, 3200 W Gordon	364	UT	Nov-07	3,982,328
BDO/Build 138-12.5kV Sub & Line 30MVA	364	UT	Oct-07	4,441,168
Porter Rockwell - New 138-12.5 kV Sub-Transm-Dist	364	UT	Jun-07	4,485,730
Bond St Sub - Construct New 69-12.5 Sub	364	OR	Mar-07	5,275,242
Elk Horn - 115-12.5 kV, 25 MVA sub	364	WYE	Aug-07	6,488,837
Latham Install 230-34 5kV 25MVA Sub	364	WYE	Mar-07	6,638,977
Yew Ave. Substation - Construct New Substation	364	OR	Dec-07	6,678,634
Cinder Butte - 161-12.5 kV 2-30 MVA sub	364	ID	Nov-07	9,228,499
Distribution Total				61,674,954
General				
Spectrum Purchase - Oregon	397	OR	Dec-07	2,434,045
Bend Service Center	397	OR	Dec-07	5,000,000
General Total				7,434,045
Mining				
Mainline Extension	399	SE	Jan-07	2,161,000
Rilda Canyon Storage Facilities	399	SE	Oct-07	2,180,816
60" Terminal Group-Addition	399	SE	May-07	2,258,000
Section Extension	399	SE	Jan-07	2,403,000
Mining Total				9,002,816
Intangible				
LI Rogue Relicensing-Hydro South	302	SG-P	May-07	6,051,296
Swift Relicensing Superior	302	SG-P	Aug-07	9,134,142
Merwin Relicensing Superior	302	SG-P	Aug-07	9,607,989
Yale Relicensing Superior	302	SG-P	Aug-07	12,573,356
Intangible Total				37,366,783
				1,155,781,719
				Ref# 8.8.1

Rocky Mountain Power
 Idaho General Rate Case
 Plant Addition Deferred Tax Calculation
 Type 2 Adjustment

Project	Factor	Tax Depreciable Plant	Tax Depreciation Rate	Tax Depreciation	Book Depreciation	SCHM	Tax Rate	DIT Expense	Accum DIT Balance	B/E Average Accum DIT Balance
Steam Production Plant:										
Various	SG	33,849,494	7.219%	2,443,595	1,108,856	1,334,738	37.951%	506,547	(506,547)	(253,273)
Huntington Scrubber	SG	58,918,580	7.219%	4,253,332	3,699,321	554,011	37.951%	210,253	(210,253)	(105,126)
Blundell Bottoming Cycle	SG		7.219%				37.951%			
Total Steam Plant		92,768,074		6,696,927	4,808,177	1,888,750		716,799	(716,799)	(358,400)
Hydro Production Plant:										
Various	SG-P	3,070,005	7.219%	221,624	82,457	139,167	37.951%	52,815	(52,815)	(26,408)
Various	SG-U		7.219%				37.951%			
Total Hydro Plant		3,070,005		221,624	82,457	139,167		52,815	(52,815)	(26,408)
Other Production Plant:										
Hermiston	SG	2,347,238	7.219%	169,447	80,627	89,821	37.951%	33,708	(33,708)	(16,854)
Leaning Juniper	SG	87,717,130	20.000%	17,543,426	4,970,637	12,572,789	37.951%	4,771,499	(4,771,499)	(2,385,749)
Current Creek	SG	86,321,919	7.219%	6,375,959	1,051,451	5,324,508	37.951%	2,020,704	(2,020,704)	(1,010,352)
Goodnoe Hills	SG		20.000%				37.951%			
Marengo Wind Project	SG		20.000%				37.951%			
Lake Side Capital Build	SG		7.219%				37.951%			
Total Other Production Plant		176,386,287		24,088,832	6,102,715	17,986,117		6,825,911	(6,825,911)	(3,412,956)
Transmission Plant:										
Various	SG	37,477,887	5.000%	1,873,894	826,377	1,047,518	37.951%	397,543	(397,543)	(198,772)
Total Transmission Plant		37,477,887		1,873,894	826,377	1,047,518		397,543	(397,543)	(198,772)
Distribution Plant:										
Idaho	ID		7.219%				37.951%			
Utah	UT	8,541,005	7.219%	616,575	215,665	400,910	37.951%	152,149	(152,149)	(76,075)
Oregon	OR	1,697,871	7.219%	122,569	48,881	73,688	37.951%	27,965	(27,965)	(13,963)
Wyoming East	WYE	6,102	7.219%	440	170	270	37.951%	103	(103)	(51)
Total Distribution Plant		10,244,977		739,585	264,717	474,868		180,217	(180,217)	(90,109)
General Plant:										
Oregon	OR	2,644	14.290%	378	80	297	37.951%	113	(113)	(56)
Utah	UT	25,101	14.290%	3,587	628	2,959	37.951%	1,123	(1,123)	(561)
General Office	SO	1,813,837	14.290%	259,197	128,989	130,208	37.951%	49,415	(49,415)	(24,708)
Various	SG	1,101,828	14.290%	157,451	39,615	117,836	37.951%	44,720	(44,720)	(22,360)
Total General Plant		2,943,409		420,613	169,312	251,301		95,371	(95,371)	(47,686)
Mining Plant										
Coal Mine	SE	2,929,955	14.290%	418,691	149,652	269,039	37.951%	102,103	(102,103)	(51,051)
Total Mining Plant		2,929,955		418,691	149,652	269,039		102,103	(102,103)	(51,051)
Intangible Plant:										
General Office	SO	6,641,864	33.333%	2,213,952	481,355	1,732,598	37.951%	657,538	(657,538)	(328,769)
Various	SG	1,151,350	33.333%	383,793	83,442	300,341	37.951%	113,983	(113,983)	(56,991)
Hydro Relicensing	SG-P		7.219%				37.951%			
Total Intangible Plant		7,793,213		2,597,745	564,796	2,032,939		771,521	(771,521)	(385,760)
Total Electric Plant in Service										
		335,613,807		37,057,901	12,969,203	24,089,698		9,142,281	(9,142,281)	(4,571,141)
										Ref# 8.8