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IDAHO PUBLIC  
UTILITIES COMMISSION

June 1, 2011

**VIA OVERNIGHT DELIVERY**

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

PAC-E

Attention: Jean D. Jewell  
Commission Secretary

**Re: Commission Annual Report 2010**

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 2010. PacifiCorp's annual FERC Form 1 was filed May 31, 2011.

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 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 NO. 1  
FOR  
MULTI-STATE ELECTRIC COMPANIES

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IDAHO PUBLIC  
UTILITIES COMMISSION

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End of period balances were used in 2010, which is consistent with the May 2011 general rate case. Average balances were used in 2009, which is consistent with the 2009 annual results of operations.

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 27, 2011	Year of Report Dec. 31, 2010
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**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	255,464,933	232,599,319
3	Operating Expenses			
4	Operation Expenses (401)	3-6	141,144,205	131,123,707
5	Maintenance Expenses (402)	3-6	24,216,765	20,753,478
6	Depreciation Expenses (403) <sup>(1)</sup>	7	27,991,778	23,075,971
7	Amort. & Depl. of Utility Plant (404-405)	7	1,865,146	1,552,773
8	Amort. of Utility Plant Acq. Adj (406)		334,000	278,175
9	Amort. of Property Losses, Unrecovered Plant and Regulatory Study Costs (407)		295,484	280,737
10	Amort. of Conversion Expenses (407)		-	-
11	Taxes other Than Income Taxes (408.1) <sup>(2)</sup>	8	6,417,971	5,041,687
12	Income Taxes - Federal (409.1)		(24,664,111)	(10,134,445)
13	-Other (409.1)		(2,912,537)	(1,343,396)
14	Provision for Deferred Income Taxes (410.1)		56,078,937	45,893,908
15	Provision for Deferred Income Taxes - Cr. (411.1)		(19,354,047)	(18,372,660)
16	Investment Tax Credit Adj. - Net (411.4)		(221,638)	(190,629)
17	(Gains) from Disp. of Utility Plant (411.6)		-	-
18	Losses from Disp. of Utility Plant (411.7)		-	-
19	(Gains) from Emission Allowances		(178,662)	(215,192)
20	(Gains) Loss on Sale of Utility Plant		(109,336)	(51,349)
21	TOTAL Utility Operating Expenses (Enter Total of Lines 4 thru 20)		210,903,955	197,692,765
22	Net Utility Operating Income (Enter Total of line 2 less 21)		44,560,978	34,906,554

(1) Depreciation expense associated with transportation equipment is generally charged to operations and maintenance expense and construction work in progress.

(2) Payroll taxes are generally charged to operations and maintenance expense and construction work in progress.

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**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 increases or decreases from previous period (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 or 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 108-109 of FERC Form No. 1, Important Changes During Period, for important new territory added and important rate increases or decreases.  
 6. For lines 2, 4, 5, 6, and 7 see page 304 of FERC Form No. 1 for amounts relating to unbilled revenue by accounts.  
 7. Include unmeasured 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 (e)	Amount for Previous Year (c)	Amount for Year (d)	Amount for Previous Year (e)	Number for Year (f)	Number for Previous Year (g)
1	Sales of Electricity						
2	(440) Residential Sales	61,511,506	59,247,029	705,128	716,349	56,842	56,430
3	(442) Commercial and Industrial Sales						
4	Small (or Commercial) (See Instr. 4)	28,339,975	30,434,244	394,132	434,993	8,394	8,082
5	Large (or Industrial) (See Instr. 4)	116,237,754	96,605,416	2,224,451	1,801,789	5,537	5,545
6	(444) Public Street and Highway Lighting	470,881	472,700	2,583	2,556	209	224
7	(445) Other Sales to Public Authorities	-	-	-	-	-	-
8	(446) Sales to Railroads and Railways	-	-	-	-	-	-
9	(448) Interdepartmental Sales	-	-	-	-	-	-
10	TOTAL Sales to Ultimate Consumers	206,560,116	186,759,389	3,326,294	2,955,687	70,982	70,281
11	(447) Sales for Resale	29,812,490	32,242,352	(1)	(1)	(1)	(1)
12	TOTAL Sales of Electricity	236,372,606	219,001,741	3,326,294	2,955,687	70,982	70,281
13	(Less) (449.1) Provision for Rate Refunds	-	-	-	-	-	-
14	TOTAL Revenue Net of Prov. For Refunds	236,372,606	219,001,741	3,326,294	2,955,687	70,982	70,281
15	Other Operating Revenues						
16	(450) Forfeited Discounts	406,930	411,342				
17	(451) Miscellaneous Service Revenues	104,342	170,394				
18	(453) Sale of Water and Water Power	158	617				
19	(454) Rent from Electric Property	738,571	746,286				
20	(455) Interdepartmental Rents	-	-				
21	(456) Other Electric Revenues	17,842,326	12,268,939				
22							
23	TOTAL Other Operating Revenues	19,092,327	13,597,578				
24	TOTAL Electric Operating Revenues	255,464,933	232,599,319				

(1) For a complete list of the number of customers and Megawatt hours sold on a total company basis see pages 310-311 of the 2010 FERC Form No. 1 - Sales for Resale.

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**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	1,216,976	1,086,939
5	(501) Fuel	40,818,209	35,154,665
6	(502) Steam Expenses	2,328,516	1,809,879
7	(503) Steam from Other Sources	231,811	204,218
8	(Less) (504) Steam Transferred - Cr.	-	-
9	(505) Electric Expenses	259,358	199,838
10	(506) Miscellaneous Steam Power Expenses	2,907,791	2,213,516
11	(507) Rents	20,499	22,869
12	TOTAL Operation (Enter Total of lines 4 thru 11)	47,783,160	40,691,924
13	Maintenance		
14	(510) Maintenance Supervision and Engineering	391,128	305,774
15	(511) Maintenance of Structures	1,542,233	1,160,095
16	(512) Maintenance of Boiler Plant	6,834,649	4,798,961
17	(513) Maintenance of Electric Plant	2,356,498	1,712,848
18	(514) Maintenance of Miscellaneous Steam Plant	730,302	648,040
19	TOTAL Maintenance (Enter Total of lines 14 thru 18)	11,854,810	8,625,718
20	TOTAL Power Production Expenses - Steam Power (Enter Total of lines 12 & 19)	59,637,970	49,317,642
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 & 39)	-	-
41	<b>C. Hydraulic Power Generation</b>		
42	Operation		
43	(535) Operation Supervision and Engineering	231,548	476,467
44	(536) Water for Power	12,856	14,733
45	(537) Hydraulic Expenses	208,781	178,632
46	(538) Electric Expenses	-	-
47	(539) Miscellaneous Hydraulic Power Generation Expenses	1,524,996	893,500
48	(540) Rents	7,105	9,313
49	TOTAL Operation (Enter Total of lines 43 thru 48)	1,985,286	1,572,645

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<b>ALLOCATED ELECTRIC OPERATION AND MAINTENANCE EXPENSES - IDAHO</b>				
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	28	4,283	
53	(542) Maintenance of Structures	86,574	61,282	
54	(543) Maintenance of Reservoirs, Dams, and Waterways	118,611	81,256	
55	(544) Maintenance of Electric Plant	98,969	76,950	
56	(545) Maintenance of Miscellaneous Hydraulic Plant	160,682	128,915	
57	TOTAL Maintenance (Enter Total of lines 52 thru 56)	464,864	352,686	
58	TOTAL Power Production Expenses - Hydraulic Power (Enter Total of lines 49 & 57)	2,450,150	1,925,331	
59	D. Other Power Generation			
60	Operation			
61	(546) Operation Supervision and Engineering	21,706	18,092	
62	(547) Fuel	27,432,583	26,647,050	
63	(548) Generation Expenses	885,996	790,943	
64	(549) Miscellaneous Other Power Generation Expenses	1,131,910	946,101	
65	(550) Rents	215,389	94,492	
66	TOTAL Operation (Enter Total of lines 61 thru 65)	29,687,584	28,494,678	
67	Maintenance			
68	(551) Maintenance Supervision and Engineering	-	-	
69	(552) Maintenance of Structures	75,087	77,422	
70	(553) Maintenance of Generation and Electric Plant	544,507	746,652	
71	(554) Maintenance of Miscellaneous Other Power Generation Plant	132,922	86,504	
72	TOTAL Maintenance (Enter Total of lines 68 thru 71)	752,516	890,578	
73	TOTAL Power Production Expenses - Other Power (Enter Total of lines 66 & 72)	30,440,100	29,385,256	
74	E. Other Power Supply Expenses			
75	(555) Purchased Power	25,682,684	25,479,413	
76	(556) System Control and Load Dispatching	53,108	76,886	
77	(557) Other Expenses <sup>(1)</sup>	3,442,812	5,364,703	
78	TOTAL Other Power Supply Expenses (Enter Total of lines 75 thru 77)	29,178,604	30,921,002	
79	TOTAL Power Production Expenses - (Enter Total of lines 20, 40, 58, 73 and 78)	121,706,824	111,549,231	
80	2. TRANSMISSION EXPENSES			
81	Operation			
82	(560) Operation Supervision and Engineering	305,113	309,104	
83	(561) Load Dispatching	625,640	473,344	
84	(562) Station Expenses	128,605	76,481	
85	(563) Overhead Line Expenses	7,276	12,446	
86	(564) Underground Line Expenses	-	-	
87	(565) Transmission of Electricity by Others	8,301,066	5,954,869	
88	(566) Miscellaneous Transmission Expenses	257,707	121,493	
89	(567) Rents	79,432	84,121	
90	TOTAL Operation (Enter Total of lines 82 thru 89)	9,704,839	7,031,858	
91	Maintenance			
92	(568) Maintenance Supervision and Engineering	80,759	1,800	
93	(569) Maintenance of Structures	282,638	206,145	
94	(570) Maintenance of Station Equipment	610,841	535,580	
95	(571) Maintenance of Overhead Lines	1,160,475	996,067	
96	(572) Maintenance of Underground Lines	2,232	2,620	
97	(573) Maintenance of Miscellaneous Transmission Plant	16,551	9,240	
98	TOTAL Maintenance (Enter Total of lines 92 thru 97)	2,153,496	1,751,452	
99	TOTAL Transmission Expenses (Enter Total of lines 90 and 98)	11,858,335	8,783,310	
100	3. DISTRIBUTION EXPENSES			
101	Operation			
102	(580) Operation Supervision and Engineering	686,229	945,046	
103	(581) Load Dispatching	636,783	622,006	

(1) The Idaho amounts in Account 557 Other expenses are \$3,583,231 for the current year and \$2,505,779 for the previous year. However, the amount for the current year has been decreased by \$140,419 because of the estimated impact of the Klamath surcharge situs plus hydro embedded cost differentials. The amount for the previous year has been increased by \$2,858,925 because of the estimated impact of the embedded cost differentials on Idaho results.

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**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	<b>3. DISTRIBUTION EXPENSES (Continued)</b>		
105	(582) Station Expenses	240,728	209,928
106	(583) Overhead Line Expenses	194,882	302,758
107	(584) Underground Line Expenses	23	-
108	(585) Street Lighting and Signal System Expenses	9,702	9,587
109	(586) Meter Expenses	330,502	305,876
110	(587) Customer Installations Expenses	399,341	448,940
111	(588) Miscellaneous Distribution Expenses	214,478	332,391
112	(589) Rents	15,901	31,021
113	TOTAL Operation (Enter Total of lines 102 thru 112)	2,728,569	3,207,553
114	Maintenance		
115	(590) Maintenance Supervision and Engineering	269,871	383,076
116	(591) Maintenance of Structures	158,151	153,547
117	(592) Maintenance of Station Equipment	802,702	877,853
118	(593) Maintenance of Overhead Lines	5,153,152	5,157,927
119	(594) Maintenance of Underground Lines	687,240	733,133
120	(595) Maintenance of Line Transformers	40,949	50,037
121	(596) Maintenance of Street Lighting and Signal Systems	156,790	132,712
122	(597) Maintenance of Meters	352,659	347,618
123	(598) Maintenance of Miscellaneous Distribution Plant	76,749	112,223
124	TOTAL Maintenance (Enter Total of lines 115 thru 123)	7,698,263	7,948,126
125	TOTAL Distribution Expenses (Enter Total of lines 113 and 124)	10,426,832	11,155,679
126	<b>4. CUSTOMER ACCOUNTS EXPENSES</b>		
127	Operation		
128	(901) Supervision	96,567	110,843
129	(902) Meter Reading Expenses	1,758,856	1,682,422
130	(903) Customer Records and Collection Expenses	2,228,346	2,226,934
131	(904) Uncollectible Accounts	681,857	472,261
132	(905) Miscellaneous Customer Accounts Expenses	6,380	9,391
133	TOTAL Customer Accounts Expenses (Enter Total of lines 128 thru 132)	4,772,006	4,501,851
134	<b>5. CUSTOMER SERVICE AND INFORMATIONAL EXPENSES</b>		
135	Operation		
136	(907) Supervision	10,210	11,106
137	(908) Customer Assistance Expenses	6,911,450	6,641,783
138	(909) Informational and Instructional Expenses	206,745	177,389
139	(910) Miscellaneous Customer Service and Informational Expenses	3,489	5,819
140	TOTAL Cust. Service and Informational Exp. (Enter Total of lines 136 thru 139)	7,131,894	6,836,097
141	<b>6. SALES EXPENSES</b>		
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	<b>7. ADMINISTRATIVE AND GENERAL EXPENSES</b>		
149	Operation		
150	(920) Administrative and General Salaries	4,647,563	4,940,778
151	(921) Office Supplies and Expense	584,476	593,038
152	(Less) (922) Administrative Expenses Transferred - Cr.	(1,644,124)	(1,322,151)
153	(923) Outside Services Employee	544,433	564,232
154	(924) Property Insurance	1,352,459	1,225,216
155	(925) Injuries and Damages	492,077	379,998
156	(926) Employee Pensions and Benefits	-	-
157			

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**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	<b>7. ADMINISTRATIVE AND GENERAL EXPENSES (Continued)</b>		
158	(927) Franchise Requirements	-	-
159	(928) Regulatory Commission Expenses	1,440,351	647,365
160	(929) Duplicate Charges - Cr.	(355,237)	(174,852)
161	(930.1) General Advertising Expenses	1,181	1,827
162	(930.2) Miscellaneous General Expenses	799,408	742,887
163	(931) Rents	309,676	267,761
164	TOTAL Operation (Enter Total of lines 150 thru 163)	8,172,263	7,866,099
165	Maintenance		
166	(935) Maintenance of General Plant	1,292,816	1,184,918
167	TOTAL Administrative and General Expenses (Enter Total of lines 164 & 166)	9,465,079	9,051,017
168	TOTAL Electric Operation and Maintenance Expenses (Enter Total of lines 79, 99, 125, 133, 140, 147, and 167)	165,360,970	151,877,185

**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	47,783,160	11,854,810	59,637,970
172	Nuclear Power	-	-	-
173	Hydraulic -Conventional	1,985,286	464,864	2,450,150
174	Other Power Generation	29,687,584	752,516	30,440,100
175	Other Power Supply Expenses	29,178,604		29,178,604
176	Total Power Production Expenses	108,634,634	13,072,190	121,706,824
177	Transmission Expenses	9,704,839	2,153,496	11,858,335
178	Distribution Expenses	2,728,569	7,698,263	10,426,832
179	Customer Accounts Expenses	4,772,006		4,772,006
180	Customer Service and Informational Expenses	7,131,894		7,131,894
181	Sales Expenses	-		-
182	Adm. and General Expenses	8,172,263	1,292,816	9,465,079
183	Total Electric Operation and Maintenance Expenses	141,144,205	24,216,765	165,360,970



**STATE OF IDAHO - ALLOCATED**

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**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) <sup>(1)</sup> (b)	Amortization of Limited-Term Electric Plant (Acct. 404) (c)	Amortization of Other Electric Plant (Acct. 405) (d)	Total (e)
1	Intangible Plant		1,776,627		1,776,627
2	Steam Production Plant	7,233,712			7,233,712
3	Nuclear Production Plant	-			-
4	Hydraulic Production Plant - Conventional	958,506			958,506
5	Hydraulic Production Plant - Pumped Storage	-			-
6	Other Production Plant	6,527,876	10,240		6,538,116
7	Transmission Plant	4,338,348			4,338,348
8	Distribution Plant	6,907,280			6,907,280
9	General Plant	2,026,056	78,279		2,104,335
10	Common Plant - Electric				-
11	TOTAL	27,991,778	1,865,146	-	29,856,924

(1) Depreciation expense associated with transportation equipment is generally charged to operations and maintenance expense and construction work in progress.

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**STATE OF IDAHO - ALLOCATED  
TAXES, OTHER THAN INCOME TAXES  
ACCOUNT 408.1 <sup>(1)</sup>**

	KIND OF TAX	AMOUNT
1	Property	5,815,185
2	Miscellaneous	602,786
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.)	6,417,971

(1) Payroll taxes are generally charged to operations and maintenance expense and construction work in progress.

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**NON-UTILITY PROPERTY (ACCOUNT 121)**

	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 SUBSTATION	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	35,653				35,653
14	THREEMILE KNOLL SUBSTATION	Fee Land	26,058				26,058
15	Total Non-Utility Property		151,945				151,945

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 27, 2011	Year of Report Dec. 31, 2010
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**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)	1,226,417,776	951,922,513
4	Property Under Capital Lease (1)	-	-
5	Plant Purchased or Sold	(271,420)	7,762,984
6	Completed Construction not Classified	30,191,562	4,095,461
7	Experimental Plant Unclassified	-	-
8	Total (Enter Total of Lines 3 through 7)	1,256,337,918	963,780,938
9	Leased To Others	-	-
10	Held for Future Use	644,154	580,625
11	Construction Work In Process	57,988,197	91,972,627
12	Acquisition Adjustments	9,634,085	7,980,380
13	Total Utility Plant (Enter Total of Lines 8 through 12)	1,324,604,354	1,064,314,570
14	Accumulated Provision for Depreciation, Amortization & Depletion	437,161,332	367,926,958
15	Net Utility Plant (Enter Total of Line 13 less Line 14)	887,443,022	696,387,612
	<b>DETAIL OF ACCUMULATED PROVISION FOR DEPRECIATION, AMORTIZATION AND DEPLETION</b>		
16			
17	In Service		
18	Depreciation	406,547,397	343,017,043
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	24,449,758	20,158,701
22	Total In Service (Enter Total of Lines 18 through 21)	430,997,155	363,175,744
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	6,164,177	4,751,214
33	Total Accumulated Provisions (Should Agree With Line 14 above) (Enter Total of Lines 22, 26, 30, 31 and 32)	437,161,332	367,926,958
34			

(1) Capital leases are not included in rate base.

## 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.

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

2. Do not include as adjustments, corrections of additions and retirements for the current or the preceding year.

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	7,710,760	12,828,755
4	(303) Miscellaneous Intangible Plant	28,106,698	33,191,350
5	TOTAL Intangible Plant (Enter Total of lines 2, 3, and 4)	35,817,458	46,020,105
6	2. PRODUCTION PLANT		
7	A Steam Production Plant		
8	(310) Land and Land Rights	4,870,169	5,804,271
9	(311) Structures and Improvements	42,067,263	55,770,852
10	(312) Boiler Plant Equipment	155,381,489	212,958,535
11	(313) Engines and Engine Driven Generators	-	-
12	(314) Turbogenerator Units	41,644,648	54,261,442
13	(315) Accessory Electric Equipment	18,604,762	25,176,402
14	(316) Misc. Power Plant Equipment	1,417,423	2,011,487
15	TOTAL Steam Production Plant (Enter Total of lines 8 thru 14)	263,985,754	355,982,989
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	1,012,879	1,581,128
26	(331) Structures and Improvements	4,852,448	6,828,113
27	(332) Reservoirs, Dams, and Waterways	15,508,390	19,759,456
28	(333) Water Wheels, Turbines, and Generators	5,440,601	6,804,886
29	(334) Accessory Electric Equipment	2,824,176	3,638,534
30	(335) Misc. Power Plant Equipment	121,058	142,884
31	(336) Roads, Railroads, and Bridges	775,921	987,967
32	TOTAL Hydraulic Production Plant (Enter Total of lines 25 thru 31)	30,535,473	39,742,968
33	D. Other Production Plant		
34	(340) Land and Land Rights	1,143,789	1,749,855
35	(341) Structures and Improvements	6,669,510	9,440,302
36	(342) Fuel Holders, Products, and Accessories	496,431	654,376
37	(343) Prime Movers	99,032,854	152,143,781
38	(344) Generators	14,710,230	20,999,396
39	(345) Accessory Electric Equipment	9,249,857	14,208,191
40	(346) Misc. Power Plant Equipment	491,526	737,294
41	TOTAL Other Production Plant (Enter Total of lines 34 thru 40)	131,794,197	199,933,195
42	TOTAL Production Plant (Enter Total of lines 15, 23, 32, and 41)	426,315,424	595,659,152

**ELECTRIC PLANT IN SERVICE (Continued) STATE OF IDAHO (ALLOCATED)**

Line No.	Account (a)	Beginning Balance (b)	Balance End of Year (g)
43	3. TRANSMISSION PLANT		
44	(350) Land and Land Rights	4,985,691	10,986,331
45	(352) Structures and Improvements	3,963,046	7,435,711
46	(353) Station Equipment	62,349,650	93,124,902
47	(354) Towers and Fixtures	22,318,694	37,874,819
48	(355) Poles and Fixtures	27,850,728	36,288,171
49	(356) Overhead Conductors and Devices	36,808,896	47,141,966
50	(357) Underground Conduit	163,000	197,278
51	(358) Underground Conductors and Devices	381,263	452,430
52	(359) Roads and Trails	581,508	702,011
53	TOTAL Transmission Plant (Enter Total of lines 44 thru 52)	159,402,476	234,203,619
54	4. DISTRIBUTION PLANT		
55	(360) Land and Land Rights	1,295,303	1,361,267
56	(361) Structures and Improvements	1,493,953	1,501,905
57	(362) Station Equipment	26,448,680	28,317,005
58	(363) Storage Battery Equipment	-	-
59	(364) Poles, Towers, and Fixtures	59,208,069	64,357,546
60	(365) Overhead Conductors and Devices	33,561,563	34,389,397
61	(366) Underground Conduit	7,255,335	7,627,151
62	(367) Underground Conductors and Devices	23,436,444	24,047,521
63	(368) Line Transformers	64,719,406	67,761,455
64	(369) Services	27,232,773	29,049,197
65	(370) Meters	13,860,550	13,964,243
66	(371) Installations on Customer Premises	164,985	169,333
67	(372) Leased Property on Customer Premises	-	-
68	(373) Street Lighting and Signal Systems	600,185	615,773
69	TOTAL Distribution Plant (Enter Total of lines 55 thru 68)	259,277,246	273,161,793
70	5. GENERAL PLANT		
71	(389) Land and Land Rights	527,617	565,759
72	(390) Structures and Improvements	15,692,289	16,769,603
73	(391) Office Furniture and Equipment	4,496,220	4,493,317
74	(392) Transportation Equipment	6,369,557	6,632,157
75	(393) Stores Equipment	801,723	790,976
76	(394) Tools, Shop and Garage Equipment	3,261,288	3,597,335
77	(395) Laboratory Equipment	1,911,683	1,965,924
78	(396) Power Operated Equipment	8,903,079	9,138,419
79	(397) Communication Equipment	13,185,206	15,655,299
80	(398) Miscellaneous Equipment	331,206	380,319
81	SUBTOTAL (Enter Total of lines 71 thru 80)	55,479,868	59,989,108
82	(399) Other Tangible Property	15,630,041	17,383,999
83	TOTAL General Plant (Enter Total of lines 81 thru 82)	71,109,909	77,373,107
84	TOTAL (Accounts 101)	951,922,513	1,226,417,776
85	(Less)(102) Electric Plant Purchased	7,762,964	271,420
86	Plant Sold	-	-
87	(103) Experimental Electric Plant Unclassified	-	-
88	(106) Plant Unclassified	4,095,461	30,191,562
89	TOTAL Electric Plant in Service	963,780,938	1,256,337,918

**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 27, 2011	Year of Report Dec. 31, 2010
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**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 the 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)		11,691,641	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)		6,108,375	Electric
8	Transmission Plant (Estimated)		196,228	Electric
9	Distribution Plant (Estimated)		4,709,470	Electric
10	Assigned to - Other		12,762	Electric
11	TOTAL Account 154 (Enter Total of lines 5 thru 10)		11,026,835	
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)		22,718,476	