

Rocky Mountain Power  
Exhibit RMP\_\_(SRM-1)  
Docket No. 10-035-\_\_  
Witness: Steven R. McDougal

BEFORE THE PUBLIC SERVICE COMMISSION  
OF THE STATE OF UTAH

ROCKY MOUNTAIN POWER

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Exhibit Accompanying Direct Testimony of Steven R. McDougal

Revenue Requirement Summary

February 2010

**Rocky Mountain Power  
 Utah Major Plant Addition Filing  
 Revenue Requirement Summary**

	Company Rebuttal Results		Adj No. 2.0		Adj No. 3.0	
	Docket No. 09-035-23		Dave Johnston Unit #3 Scrubber		Ben Lomond to Terminal Transmission Line	
	Utah Allocated Results June 2010		Incremental Revenue Requirement			
1 Operating Revenues:						
2 General Business Revenues	1,474,247,217		-	-	-	-
3 Interdepartmental	-		-	-	-	-
4 Special Sales	315,980,185		(140,309)	-	-	(140,309)
5 Other Operating Revenues	70,034,139		(161)	(152)	-	(313)
6 Total Operating Revenues	1,860,261,540		(140,469)	(152)	-	(140,621)
7						
8 Operating Expenses:						
9 Steam Production	379,825,769		896,031	-	-	896,031
10 Nuclear Production	-		-	-	-	-
11 Hydro Production	15,580,797		-	-	-	-
12 Other Power Supply	456,384,166		233,620	-	-	233,620
13 Transmission	83,695,740		(440)	6,787	-	6,347
14 Distribution	92,971,912		-	-	-	-
15 Customer Accounting	38,958,630		-	-	-	-
16 Customer Service & Info	6,647,242		-	-	-	-
17 Sales	-		-	-	-	-
18 Administrative & General	67,418,858		(6,933)	(6,553)	-	(13,486)
19						
20 Total O&M Expenses	1,141,483,114		1,122,278	234	-	1,122,511
21						
22 Depreciation	190,835,452		3,216,234	2,135,667	-	5,351,902
23 Amortization	20,779,972		(1,083)	(1,023)	-	(2,106)
24 Taxes Other Than Income	41,832,373		(4,277)	588,090	-	583,813
25 Income Taxes - Federal	(10,175,001)		(6,892,849)	(3,465,106)	-	(10,357,955)
26 Income Taxes - State	432,344		(1,265,754)	(637,679)	-	(1,903,433)
27 Income Taxes - Def Net	110,922,977		5,046,762	1,817,246	-	6,864,008
28 Investment Tax Credit Adj.	(1,531,508)		-	-	-	-
29 Misc Revenue & Expense	(4,931,444)		(66,386)	(2)	-	(66,388)
30						
31 Total Operating Expenses:	1,489,648,279		1,154,924	437,426	-	1,592,351
32						
33 Operating Rev For Return:	370,613,261		(1,295,394)	(437,578)	-	(1,732,972)
34						
35 Rate Base:						
36 Electric Plant In Service	8,094,278,075		112,451,501	109,316,456	-	221,767,957
37 Plant Held for Future Use	6,999,414		-	-	-	-
38 Misc Deferred Debits	28,619,550		(303)	(287)	-	(590)
39 Elec Plant Acq Adj	27,288,499		-	-	-	-
40 Nuclear Fuel	-		-	-	-	-
41 Prepayments	16,616,600		(1,228)	(1,160)	-	(2,388)
42 Fuel Stock	68,522,280		-	-	-	-
43 Material & Supplies	71,676,429		6	6	-	11
44 Working Capital	21,784,070		(27,305)	(182,725)	-	(210,030)
45 Weatherization Loans	5,878,175		0	0	-	0
46 Misc Rate Base	1,724,615		-	-	-	-
47						
48 Total Electric Plant:	8,343,387,707		112,422,671	109,132,290	-	221,554,961
49						
50 Rate Base Deductions:						
51 Accum Prov For Deprec	(2,575,334,718)		6,047,879	823,851	-	6,871,730
52 Accum Prov For Amort	(177,915,721)		11,218	10,603	-	21,821
53 Accum Def Income Tax	(908,964,670)		(2,209,805)	(4,704,219)	-	(6,914,023)
54 Unamortized ITC	(141,519)		-	-	-	-
55 Customer Adv For Const	(10,796,809)		-	-	-	-
56 Customer Service Deposits	(10,056,592)		-	-	-	-
57 Misc Rate Base Deductions	(31,081,773)		(212,311)	1,501	-	(210,810)
58						
59 Total Rate Base Deductions	(3,714,291,802)		3,636,981	(3,868,264)	-	(231,283)
60						
61 Total Rate Base:	4,629,095,905		116,059,653	105,264,026	-	221,323,678
62						
63 Return on Rate Base	8.006%		-0.223%	-0.178%	-	-0.401%
64						
65 Return on Equity	9.956%		-0.437%	-0.349%	-	-0.786%
ROLLED IN REVENUE REQUIREMENT			18,107,417	15,231,599	-	33,339,016
REVISED PROTOCOL RATE MITIGATION CAP			101.00%	101.00%	-	
ROLLED IN PLUS CAP			18,288,492	15,383,915	-	33,672,406

**Rocky Mountain Power  
 Utah Major Plant Addition Filing  
 Dave Johnston Unit 3 Scrubber**

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH ALLOCATED</u>	<u>REF#</u>
<b>PLANT ADDITIONS:</b>							
Steam Plant in Service	312	3	293,401,588	SG	41.1304%	120,677,323	2.3
Steam Plant Depreciation Reserve	108SP	3	(5,238,846)	SG	41.1304%	(2,154,760)	2.3
			<u>288,162,742</u>			<u>118,522,563</u>	
Steam Plant Depreciation Expense	403SP	3	8,391,285	SG	41.1304%	3,451,371	2.3
<b>PLANT RETIREMENTS:</b>							
Steam Plant in Service	312	3	(19,935,357)	SG	41.1304%	(8,199,497)	2.3
Steam Plant Depreciation Reserve	108SP	3	19,935,357	SG	41.1304%	8,199,497	2.3
			<u>-</u>			<u>-</u>	
Steam Plant Depreciation Expense	403SP	3	(570,151)	SG	41.1304%	(234,506)	2.3
<b>OTHER ADJUSTMENTS:</b>							
<b>Steam Expenses (O&amp;M)</b>	512	3	1,454,447	SG	41.1304%	598,220	2.6
<b>Net Power Costs:</b>							
Post-Merger Firm - Sales for Resale	447	3	(341,131)	SG	41.1304%	(140,308)	2.4
Post-merger Firm - Purchased Power	555	3	316,428	SG	41.1304%	130,148	2.4
Non-Firm Wheeling	565	3	(1,072)	SE	41.0007%	(440)	2.4
Fuel Consumed - Coal	501	3	707,989	SE	41.0007%	290,280	2.4
Fuel Consumed - Gas	501	3	3,842	SE	41.0007%	1,575	2.4
Natural Gas Consumed	547	3	262,743	SE	41.0007%	107,727	2.4
Simple Cycle Combustion Turbines	547	3	(10,378)	SSECT	43.1015%	(4,473)	2.4
Cholla / APS Exchange	501	3	14,523	SSECH	40.4992%	5,882	2.4
			<u>1,635,206</u>			<u>671,008</u>	
<b>SO2 Emission Allowances:</b>							
Allowed Gain From Sales of Allowances	4118	3	(161,910)	SE	41.0007%	(66,384)	2.5
Regulatory Deferred Sales	25398	3	(521,696)	SE	41.0007%	(213,899)	2.5

**Description of Adjustment:**

This project is to install a dry flue gas desulfurization (DFGD) system with fabric filter on the Dave Johnston Unit 3. This project is in response to the State of Wyoming's review of the Best Available Retrofit Technology (BART). This review will require installation of appropriate emission controls. As part of the review, the company submitted a BART analysis recommending low nitrogen oxide burners as BART emission controls for Dave Johnston Unit 3.

**Rocky Mountain Power  
 Utah Major Plant Addition Filing  
 Dave Johnston Unit 3 Scrubber**

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH ALLOCATED</u>	<u>REF#</u>
<b>Tax Related to Plant Additions:</b>							
Book Schedule M Addition	SCHMAT	3	8,391,285	SG	41.1304%	3,451,371	
Tax Schedule M Deduction	SCHMDT	3	40,975,344	SG	41.1304%	16,853,334	
Deferred Tax Expense	41010	3	12,519,569	SG	41.1304%	5,149,352	
Beg/End Avg Accum Def Inc Tax Bal	282	3	(4,767,936)	SG	41.1304%	(1,961,072)	
<b>Tax Related to Retirements:</b>							
Book Schedule M Addition	SCHMAT	3	(570,151)	SG	41.1304%	(234,506)	
Tax Schedule M Deduction	SCHMDT	3	(124,045)	SG	41.1304%	(51,020)	
Deferred Tax Expense	41010	3	169,302	SG	41.1304%	69,635	
Beg/End Avg Accum Def Inc Tax Bal	282	3	(894,365)	SG	41.1304%	(367,856)	
<b>Tax Related to SO2 Emission Allowances:</b>							
Schedule M Addition	SCHMAT	3	1,036,200	SE	41.0007%	424,849	2.5
Schedule M Deduction	SCHMDT	3	161,910	SE	41.0007%	66,384	2.5
DIT Expense	41010	3	61,446	SE	41.0007%	25,193	2.5
DIT Expense	41110	3	(393,248)	SE	41.0007%	(161,234)	2.5
Accumulated Deferred Income Taxes	190	3	197,989	SE	41.0007%	81,177	2.5

**Description of Adjustment:**

Adds into results the tax effects of including the "Dave Johnston Unit 3 Scrubber" in results of operations.

Rocky Mountain Power  
Utah Major Plant Addition Filing

Project #1  
Dave Johnston Unit 3 Scrubber  
Install dry gas desulfurization (DFGD) system

<b>Assumptions:</b>	\$293,401,588
Estimated Cost:	May 31, 2010
In-Service Date:	\$23,583,763
AFUDC included	\$19,935,357
Retirements:	

Description	Factor	Jan 2010	Feb 2010	Mar 2010	Apr 2010	May 2010	Jun 2010	Jul 2010	Aug 2010	Sep 2010	Oct 2010	Nov 2010	Dec 2010
<b>PLANT ADDITIONS:</b>													
<b>Steam Plant:</b>													
Land	SG	-	-	-	-	-	-	-	-	-	-	-	-
Land Rights	SG	-	-	-	-	-	-	-	-	-	-	-	-
Non-Land	SG	-	-	-	-	291,006,998	293,401,588	293,401,588	293,401,588	293,401,588	293,401,588	293,401,588	293,401,588
Total Steam Plant		-	-	-	-	291,006,998	293,401,588	293,401,588	293,401,588	293,401,588	293,401,588	293,401,588	293,401,588
<b>Depreciation Expense:</b>													
Land Rights	SG	-	-	-	-	346,783	696,420	699,274	699,274	699,274	699,274	699,274	699,274
Non-Land	SG	-	-	-	-	346,783	696,420	699,274	699,274	699,274	699,274	699,274	699,274
Total Depreciation Expense		-	-	-	-	346,783	696,420	699,274	699,274	699,274	699,274	699,274	699,274
<b>Depreciation Reserve:</b>													
Land Rights	SG	-	-	-	-	-	-	-	-	-	-	-	-
Non-Land	SG	-	-	-	-	(346,783)	(1,043,204)	(1,742,477)	(2,441,751)	(3,141,025)	(3,840,299)	(4,539,572)	(5,238,846)
Total Depreciation Reserve		-	-	-	-	(346,783)	(1,043,204)	(1,742,477)	(2,441,751)	(3,141,025)	(3,840,299)	(4,539,572)	(5,238,846)

Description	Factor	Jan 2010	Feb 2010	Mar 2010	Apr 2010	May 2010	Jun 2010	Jul 2010	Aug 2010	Sep 2010	Oct 2010	Nov 2010	Dec 2010
<b>PLANT RETIREMENTS:</b>													
<b>Steam Plant:</b>													
Land	SG	-	-	-	-	-	-	-	-	-	-	-	-
Land Rights	SG	-	-	-	-	-	-	-	-	-	-	-	-
Non-Land	SG	-	-	-	-	(19,935,357)	(19,935,357)	(19,935,357)	(19,935,357)	(19,935,357)	(19,935,357)	(19,935,357)	(19,935,357)
Total Steam Plant		-	-	-	-	(19,935,357)	(19,935,357)	(19,935,357)	(19,935,357)	(19,935,357)	(19,935,357)	(19,935,357)	(19,935,357)
<b>Depreciation Expense:</b>													
Land Rights	SG	-	-	-	-	-	-	-	-	-	-	-	-
Non-Land	SG	-	-	-	-	(23,756)	(47,513)	(47,513)	(47,513)	(47,513)	(47,513)	(47,513)	(47,513)
Total Depreciation Expense		-	-	-	-	(23,756)	(47,513)	(47,513)	(47,513)	(47,513)	(47,513)	(47,513)	(47,513)

Rocky Mountain Power  
Utah Major Plant Addition Filing

Project #1  
Dave Johnston Unit 3 Scrubber  
Install dry gas desulfurization (DFGD) system

Assumptions:	\$293,401,588
Estimated Cost:	May 31, 2010
In-Service Date:	\$23,583,763
AFUDC included	\$19,935,357
Retirements:	

Description	Factor	Depreciation Rate	Jan 2011	Feb 2011	Mar 2011	Apr 2011	May 2011	Jun 2011	13 M Average
<b>PLANT ADDITIONS:</b>									
<b>Steam Plant:</b>									
Land	SG		-	-	-	-	-	-	-
Land Rights	SG		-	-	-	-	-	-	-
Non-Land	SG		293,401,588	293,401,588	293,401,588	293,401,588	293,401,588	293,401,588	293,401,588
Total Steam Plant			293,401,588	293,401,588	293,401,588	293,401,588	293,401,588	293,401,588	293,401,588
			Ref 2.0						

<b>Depreciation Expense:</b>									
Land Rights	SG	2.86%	-	-	-	-	-	-	-
Non-Land	SG	2.86%	699,274	699,274	699,274	699,274	699,274	699,274	8,391,285
Total Depreciation Expense			699,274	699,274	699,274	699,274	699,274	699,274	8,391,285
			Ref 2.0						

<b>Depreciation Reserve:</b>									
Land Rights	SG		-	-	-	-	-	-	-
Non-Land	SG		(5,938,120)	(6,637,394)	(7,336,668)	(8,035,941)	(8,735,215)	(9,434,489)	(5,238,846)
Total Depreciation Reserve			(5,938,120)	(6,637,394)	(7,336,668)	(8,035,941)	(8,735,215)	(9,434,489)	(5,238,846)
			Ref 2.0						

Description	Factor	Depreciation Rate	Jan 2011	Feb 2011	Mar 2011	Apr 2011	May 2011	Jun 2011	13 M Average
<b>PLANT RETIREMENTS:</b>									
<b>Steam Plant:</b>									
Land	SG		-	-	-	-	-	-	-
Land Rights	SG		-	-	-	-	-	-	-
Non-Land	SG		(19,935,357)	(19,935,357)	(19,935,357)	(19,935,357)	(19,935,357)	(19,935,357)	(19,935,357)
Total Steam Plant			(19,935,357)	(19,935,357)	(19,935,357)	(19,935,357)	(19,935,357)	(19,935,357)	(19,935,357)
			Ref 2.0						

<b>Depreciation Expense:</b>									
Land Rights	SG	2.86%	-	-	-	-	-	-	-
Non-Land	SG	2.86%	(47,513)	(47,513)	(47,513)	(47,513)	(47,513)	(47,513)	(570,151)
Total Depreciation Expense			(47,513)	(47,513)	(47,513)	(47,513)	(47,513)	(47,513)	(570,151)
			Ref 2.0						

**Rocky Mountain Power  
 Utah Major Plant Addition Filing  
 Net Power Cost Adjustment**

Description	Account	(1)	(2)	(3)
		Rebuttal NPC Docket No. 09-035-23	Revised NPC Including DJ Scrubber	Total Adjustment (2) - (1)
<b>Sales for Resale (Account 447)</b>				
Existing Firm Sales PPL		447.12	20,003,794	20,003,794
Existing Firm Sales UPL		447.122	25,490,589	25,490,589
Post-merger Firm Sales	447.13, 447.14, 447.2, 447.61, 447.62		722,745,133	722,404,003
Non-firm Sales		447.5	-	-
<b>Total Revenue Adjustments</b>			<b>768,239,516</b>	<b>767,898,386</b>
				<b>(341,131) Ref 2.0</b>
<b>Purchased Power (Account 555)</b>				
Existing Firm Demand PPL		555.66	67,941,800	67,941,800
Existing Firm Demand UPL		555.68	45,698,316	45,698,316
Existing Firm Energy	555.65, 555.69		60,759,623	60,759,623
Post-merger Firm	555, 555.55, 555.61, 555.62, 555.67		328,654,686	328,971,114
Seasonal Contracts			7,467,740	7,467,740
Other Generation			28,284,029	28,284,029
<b>Total Purchased Power Adjustment</b>			<b>538,806,195</b>	<b>539,122,623</b>
				<b>316,428</b>
<b>Wheeling (Account 565)</b>				
Existing Firm PPL		565.26	41,640,689	41,640,689
Existing Firm UPL		565.27	408,870	408,870
Post-merger Firm	565.0, 565.46, 565.1		107,478,125	107,478,125
Non-firm		565.25	892,562	891,490
<b>Total Wheeling Expense Adjustment</b>			<b>150,420,247</b>	<b>150,419,175</b>
				<b>(1,072)</b>
<b>Fuel Expense (Accounts 501, 503 and 547)</b>				
Fuel Consumed - Coal	501.1, 501.11		564,141,766	564,849,756
Fuel Consumed - Gas	501.35		8,969,939	8,973,781
Steam From Other Sources	503		3,897,089	3,897,089
Natural Gas Consumed	547		453,894,424	454,157,167
Simple Cycle Combustion Turbines	547		11,954,634	11,944,256
Cholla/APS Exchange	501,501.1, 501.2, 501.45		54,321,236	54,335,759
<b>Total Fuel Expense</b>			<b>1,097,179,088</b>	<b>1,098,157,808</b>
				<b>978,719</b>
<b>Net Power Cost</b>			<b>\$ 1,018,166,014</b>	<b>\$ 1,019,801,220</b>
				<b>\$ 1,635,206</b>

Beginning of the Period	Jun-10
Ending of the Period	Jun-11

Rocky Mountain Power  
 Utah Major Plant Addition Filing  
 SO2 Allowance Sales

Description	Date Booked	Sales To Date	Accumulated Amortization		End Unamortized Balance	Current Period Amortization	Beg Unamortized Balance	Unrealized Gain		Realized Gain		D.I.T. Expense		Accumulated Deferred Income Tax	
			Jun-11	Jun-10				SCHMAT	SCHMDT	12 Months Ended	12 Months Ended	12 Months Ended	12 Months Ended	Jun-10	Jun-11
Forecast Sale - DJ Scrubber Install	Jun-10	86,350	23,387	21,588	62,963	21,588	84,551	0	21,588	0	8,193	32,088	23,895		
Forecast Sale - DJ Scrubber Install	Jul-10	86,350	21,588	21,588	64,762	21,588	0	86,350	21,588	(24,578)	0	0	24,578		
Forecast Sale - DJ Scrubber Install	Aug-10	86,350	19,789	19,789	66,561	19,789	0	86,350	19,789	(25,261)	0	0	25,261		
Forecast Sale - DJ Scrubber Install	Sep-10	86,350	17,990	17,990	68,360	17,990	0	86,350	17,990	(25,943)	0	0	25,943		
Forecast Sale - DJ Scrubber Install	Oct-10	86,350	16,191	16,191	70,159	16,191	0	86,350	16,191	(26,626)	0	0	26,626		
Forecast Sale - DJ Scrubber Install	Nov-10	86,350	14,392	14,392	71,968	14,392	0	86,350	14,392	(27,309)	0	0	27,309		
Forecast Sale - DJ Scrubber Install	Dec-10	86,350	12,593	12,593	73,757	12,593	0	86,350	12,593	(27,992)	0	0	27,992		
Forecast Sale - DJ Scrubber Install	Jan-11	86,350	10,794	10,794	75,556	10,794	0	86,350	10,794	(28,674)	0	0	28,674		
Forecast Sale - DJ Scrubber Install	Feb-11	86,350	8,995	8,995	77,355	8,995	0	86,350	8,995	(29,357)	0	0	29,357		
Forecast Sale - DJ Scrubber Install	Mar-11	86,350	7,196	7,196	79,154	7,196	0	86,350	7,196	(30,040)	0	0	30,040		
Forecast Sale - DJ Scrubber Install	Apr-11	86,350	5,397	5,397	80,953	5,397	0	86,350	5,397	(30,722)	0	0	30,722		
Forecast Sale - DJ Scrubber Install	May-11	86,350	3,598	3,598	82,752	3,598	0	86,350	3,598	(31,405)	0	0	31,405		
Forecast Sale - DJ Scrubber Install	Jun-11	86,350	1,799	1,799	84,551	1,799	0	86,350	1,799	(32,088)	0	0	32,088		
Totals		1,122,550	163,709	161,910	958,841	161,910	84,551	1,036,200	161,910	(331,802)	32,088	363,890			

SO2 credit Unamortized Balance	84,551	SO2 Sales in Base Period	12 Months Ended Dec 2008	0
Ending Balance	958,841			
Average Balance	521,696			
Beginning Balance	84,551			
Deferred Income Tax	61,446			
DIT Unamort Balance	32,088			
	363,890			
	197,989			
	Ref # 2.1			
	Ref # 2.1			
	Ref # 2.1			

SO2 credit Unamortized Balance	84,551	SO2 credit Unamortized Balance	84,551
Ending Balance	958,841	Ending Balance	958,841
Average Balance	521,696	Average Balance	521,696
Beginning Balance	84,551	Beginning Balance	84,551
SO2 credit Unamortized Balance	84,551	SO2 credit Unamortized Balance	84,551
Ending Balance	958,841	Ending Balance	958,841
Average Balance	521,696	Average Balance	521,696
Beginning Balance	84,551	Beginning Balance	84,551
SO2 credit Unamortized Balance	84,551	SO2 credit Unamortized Balance	84,551
Ending Balance	958,841	Ending Balance	958,841
Average Balance	521,696	Average Balance	521,696
Beginning Balance	84,551	Beginning Balance	84,551

SO2 credit Unamortized Balance	84,551	SO2 credit Unamortized Balance	84,551
Ending Balance	958,841	Ending Balance	958,841
Average Balance	521,696	Average Balance	521,696
Beginning Balance	84,551	Beginning Balance	84,551
SO2 credit Unamortized Balance	84,551	SO2 credit Unamortized Balance	84,551
Ending Balance	958,841	Ending Balance	958,841
Average Balance	521,696	Average Balance	521,696
Beginning Balance	84,551	Beginning Balance	84,551

SO2 credit Unamortized Balance	84,551	SO2 credit Unamortized Balance	84,551
Ending Balance	958,841	Ending Balance	958,841
Average Balance	521,696	Average Balance	521,696
Beginning Balance	84,551	Beginning Balance	84,551
SO2 credit Unamortized Balance	84,551	SO2 credit Unamortized Balance	84,551
Ending Balance	958,841	Ending Balance	958,841
Average Balance	521,696	Average Balance	521,696
Beginning Balance	84,551	Beginning Balance	84,551

SO2 credit Unamortized Balance	84,551	SO2 credit Unamortized Balance	84,551
Ending Balance	958,841	Ending Balance	958,841
Average Balance	521,696	Average Balance	521,696
Beginning Balance	84,551	Beginning Balance	84,551
SO2 credit Unamortized Balance	84,551	SO2 credit Unamortized Balance	84,551
Ending Balance	958,841	Ending Balance	958,841
Average Balance	521,696	Average Balance	521,696
Beginning Balance	84,551	Beginning Balance	84,551

**Rocky Mountain Power  
Utah Major Plant Addition Filing  
Dave Johnston Unit 3 Scrubber**

**Incremental O&M:**

Increased Maintenance	\$	656,198
Additional Re-agent		674,035
Additional Waste Disposal		124,215
	<b>\$</b>	<b>1,454,447</b>
		<b>Ref 2.0</b>

**Rocky Mountain Power  
 Utah Major Plant Addition Filing  
 Ben Lomond to Terminal Transmission Line**

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH ALLOCATED</u>	<u>REF#</u>
<b>PLANT ADDITIONS:</b>							
Transmission Plant in Service	355	3	268,202,035	SG	41.1304%	110,312,639	3.3
Transmission Plant Depreciation Reserve	108TP	3	(3,677,011)	SG	41.1304%	(1,512,370)	3.3
Removal Costs	108TP	3	<u>3,311,296</u>	SG	41.1304%	<u>1,361,950</u>	
			<u>267,836,320</u>			<u>110,162,219</u>	
Transmission Plant Depreciation Expense	403TP	3	5,241,818	SG	41.1304%	2,155,982	3.3
<b>PLANT RETIREMENTS:</b>							
Transmission Plant in Service	355	3	(2,361,517)	SG	41.1304%	(971,302)	3.3
Transmission Plant Depreciation Reserve	108TP	3	<u>2,361,517</u>	SG	41.1304%	<u>971,302</u>	3.3
			<u>-</u>			<u>-</u>	
Transmission Plant Depreciation Expense	403TP	3	(47,939)	SG	41.1304%	(19,717)	3.3
<b>OTHER ADJUSTMENTS:</b>							
<b>Transmission Expenses (O&amp;M)</b>	571	3	16,500	SG	41.1304%	6,787	3.5

**Description of Adjustment:**

Adds into rate base a newly installed transmission line extending from the Ben Lomond substation to the Terminal substation. This is one phase of the Gateway transmission expansion project "Populus to Terminal." This transmission line utilizes an existing transmission corridor and includes construction of a new 345 kV double circuit transmission line using mono-pole construction and related substation work on both termination points.

**Rocky Mountain Power  
 Utah Major Plant Addition Filing  
 Ben Lomond to Terminal Transmission Line**

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Tax:</b>							
Property Tax	408	3	1,429,500	GPS	41.4223%	592,132	3.4
<b>Tax Impact of Plant Additions:</b>							
Book Schedule M Addition	SCHMAT	3	5,241,818	SG	41.1304%	2,155,982	
Tax Schedule M Deduction	SCHMDT	3	16,822,332	SG	41.1304%	6,919,097	
Deferred Tax Expense	41010	3	4,464,468	SG	41.1304%	1,836,255	
Beg/End Avg Accum Def Inc Tax Bal	282	3	(11,532,523)	SG	41.1304%	(4,743,376)	
<b>Tax Impact of Retirements:</b>							
Book Schedule M Addition	SCHMAT	3	(47,939)	SG	41.1304%	(19,717)	
Tax Schedule M Deduction	SCHMDT	3	(11,119)	SG	41.1304%	(4,573)	
Deferred Tax Expense	41010	3	13,973	SG	41.1304%	5,747	
Beg/End Avg Accum Def Inc Tax Bal	282	3	30,984	SG	41.1304%	12,744	

**Description of Adjustment:**

Adds into results the tax effects of including the Ben Lomond to Terminal transmission line into results of operations

Rocky Mountain Power  
Utah Major Plant Addition Filing

Project #2  
Ben Lomond to Terminal Transmission Line

Stretchies from the Ben Lomond substation to the Terminal substation  
Build up of a 345 kv , double circuit line

<b>Assumptions:</b>	
Estimated Cost:	\$268,202,035
In-Service date:	June 30, 2010
AFUDC included	\$15,625,709
Retirements:	\$2,361,517

Description	Factor	Dec 2009	Jan 2010	Feb 2010	Mar 2010	Apr 2010	May 2010	Jun 2010	Jul 2010	Aug 2010	Sep 2010	Oct 2010	Nov 2010	Dec 2010	
		Depreciation Rate													
<b>Transmission Plant:</b>															
Land	SG	-	-	-	-	-	-	9,984,400	9,984,400	9,984,400	9,984,400	9,984,400	9,984,400	9,984,400	
Land Rights	SG	-	-	-	-	-	-	5,771,600	5,771,600	5,771,600	5,771,600	5,771,600	5,771,600	5,771,600	
Non-Land	SG	49,329,089	49,329,089	49,329,089	49,329,089	49,329,089	49,329,089	252,446,035	252,446,035	252,446,035	252,446,035	252,446,035	252,446,035	252,446,035	
Total Transmission Plant		49,329,089	49,329,089	49,329,089	49,329,089	49,329,089	49,329,089	268,202,035	268,202,035	268,202,035	268,202,035	268,202,035	268,202,035	268,202,035	
<b>Depreciation Expense:</b>															
Land Rights	SG	-	-	-	-	-	-	4,882	4,882	9,764	9,764	9,764	9,764	9,764	
Non-Land	SG	378,727	83,448	83,448	83,448	83,448	83,448	255,251	427,055	427,055	427,055	427,055	427,055	427,055	
Total Depreciation Expense		378,727	83,448	83,448	83,448	83,448	83,448	260,133	436,818	436,818	436,818	436,818	436,818	436,818	
<b>Depreciation Reserve:</b>															
Land Rights	SG	-	-	-	-	-	-	(4,882)	(14,645)	(24,409)	(34,173)	(43,936)	(53,700)	(63,464)	
Non-Land	SG	(378,727)	(462,175)	(545,624)	(629,072)	(712,521)	(795,969)	(1,051,220)	(1,478,275)	(1,905,329)	(2,332,384)	(2,759,439)	(3,186,493)	(3,613,548)	
Total Depreciation Reserve		(378,727)	(462,175)	(545,624)	(629,072)	(712,521)	(795,969)	(1,056,102)	(1,492,920)	(1,929,738)	(2,366,557)	(2,803,375)	(3,240,193)	(3,677,011)	

Description	Factor	Dec 2009	Jan 2010	Feb 2010	Mar 2010	Apr 2010	May 2010	Jun 2010	Jul 2010	Aug 2010	Sep 2010	Oct 2010	Nov 2010	Dec 2010	
		Depreciation Rate													
<b>PLANT RETIREMENTS:</b>															
<b>Transmission Plant:</b>															
Land	SG	-	-	-	-	-	-	-	-	-	-	-	-	-	
Land Rights	SG	-	-	-	-	-	-	-	-	-	-	-	-	-	
Non-Land	SG	(1,661,517)	(1,661,517)	(1,661,517)	(1,661,517)	(1,661,517)	(1,661,517)	(2,361,517)	(2,361,517)	(2,361,517)	(2,361,517)	(2,361,517)	(2,361,517)	(2,361,517)	
Total Transmission Plant		(1,661,517)	(1,661,517)	(1,661,517)	(1,661,517)	(1,661,517)	(1,661,517)	(2,361,517)	(2,361,517)	(2,361,517)	(2,361,517)	(2,361,517)	(2,361,517)	(2,361,517)	
<b>Depreciation Expense:</b>															
Land Rights	SG	-	-	-	-	-	-	-	-	-	-	-	-	-	
Non-Land	SG	(1,405)	(2,811)	(2,811)	(2,811)	(2,811)	(2,811)	(3,403)	(3,995)	(3,995)	(3,995)	(3,995)	(3,995)	(3,995)	
Total Depreciation Expense		(1,405)	(2,811)	(2,811)	(2,811)	(2,811)	(2,811)	(3,403)	(3,995)	(3,995)	(3,995)	(3,995)	(3,995)	(3,995)	

Rocky Mountain Power  
Utah Major Plant Addition Filing

Project #2  
Ben Lomond to Terminal Transmission Line  
Stretchies from the Ben Lomond substation to the Terminal subst  
Build up of a 345 kv , double circuit line

<b>Assumptions:</b>	
Estimated Cost:	\$268,202,035
In-Service Date:	June 30, 2010
AFUDC included	\$15,625,709
Retirements:	\$2,361,517

Description	Factor	Depreciation Rate	Jan 2011	Feb 2011	Mar 2011	Apr 2011	May 2011	Jun 2011	13 M Average
<b>Transmission Plant:</b>									
Land	SG		9,984,400	9,984,400	9,984,400	9,984,400	9,984,400	9,984,400	9,984,400
Land Rights	SG		5,771,600	5,771,600	5,771,600	5,771,600	5,771,600	5,771,600	5,771,600
Non-Land	SG		252,446,035	252,446,035	252,446,035	252,446,035	252,446,035	252,446,035	252,446,035
Total Transmission Plant			268,202,035	268,202,035	268,202,035	268,202,035	268,202,035	268,202,035	268,202,035 Ref 3.0
<b>Depreciation Expense:</b>									
Land Rights	SG	2.03%	9,764	9,764	9,764	9,764	9,764	9,764	117,163
Non-Land	SG	2.03%	427,055	427,055	427,055	427,055	427,055	427,055	5,124,655
Total Depreciation Expense			436,818	436,818	436,818	436,818	436,818	436,818	5,241,818 Ref 3.0
<b>Depreciation Reserve:</b>									
Land Rights	SG		(73,227)	(82,991)	(92,754)	(102,518)	(112,282)	(122,045)	(63,464)
Non-Land	SG		(4,040,602)	(4,467,657)	(4,894,711)	(5,321,766)	(5,748,820)	(6,175,875)	(3,613,548)
Total Depreciation Reserve			(4,113,829)	(4,550,647)	(4,987,466)	(5,424,284)	(5,861,102)	(6,297,920)	(3,677,011) Ref 3.0
<b>PLANT RETIREMENTS:</b>									
<b>Transmission Plant:</b>									
Land	SG		-	-	-	-	-	-	-
Land Rights	SG		-	-	-	-	-	-	-
Non-Land	SG		(2,361,517)	(2,361,517)	(2,361,517)	(2,361,517)	(2,361,517)	(2,361,517)	(2,361,517) Ref 3.0
Total Transmission Plant			(2,361,517)	(2,361,517)	(2,361,517)	(2,361,517)	(2,361,517)	(2,361,517)	(2,361,517) Ref 3.0
<b>Depreciation Expense:</b>									
Land Rights	SG	2.03%	-	-	-	-	-	-	-
Non-Land	SG	2.03%	(3,995)	(3,995)	(3,995)	(3,995)	(3,995)	(3,995)	(47,939)
Total Depreciation Expense			(3,995)	(3,995)	(3,995)	(3,995)	(3,995)	(3,995)	(47,939) Ref 3.0

**Rocky Mountain Power  
 Utah Major Plant Addition Filing  
 Property Tax Allocable to Transmission Segments**

	<b>Total</b>	<b>Parish to Terminal</b>	<b>Ben Lomond to Terminal</b>
Investment in line (cost)	268,202,035	49,329,089	218,872,946
Assessment ratio	71%	71%	71%
Assessed value	190,423,445	35,023,653	155,399,792
Tax rate		1.29%	1.26%
Annual tax associated with project (rounded)	2,408,000	451,000	1,957,000
Tax Pertaining to Jan 1, 2011 to June 30, 2011	978,500		978,500
Tax Pertaining to July 1, 2010 to June 30, 2011	451,000	451,000	
<b>Total Tax</b>	<b>1,429,500</b>	451,000	978,500

**Ref 3.0**

	<b>2009 Average County Rates</b>	<b>Weighted Average Tax Rate</b>
Box Elder 1 m	1.2040%	0.031%
Weber 13 m	1.3110%	0.36%
Davis 24 m	1.2070%	0.63%
Salt Lake 8 m	1.3430%	0.24%
<b>Composite Tax Rate</b>		<b>1.26%</b>

	<b>2009 Average County Rates</b>	<b>Weighted Average Tax Rate</b>
Davis 24 m	1.2070%	0.49%
Salt Lake 8 m	1.3430%	0.80%
<b>Composite Tax Rate</b>		<b>1.29%</b>

**Rocky Mountain Power  
Utah Major Plant Addition Filing  
Ben Lomond to Terminal Transmission Line**

**Incremental O&M:**

Two (2) fly-over inspections	\$	9,000
One (1) ground patrol inspection		7,500
	<b>\$</b>	<b>16,500</b>
		<b>Ref 3.0</b>

Rocky Mountain Power  
 Utah Major Plant Addition Filing  
 Allocation Factor Comparison

DESCRIPTION	ROLLED IN FACTOR	BEGINNING/ENDING AVERAGE FACTORS										OTHER	NON-UTILITY	
		California	Oregon	Washington	Montana	Wyo-PPL	Utah	Idaho	Wyo-UPL	FERC-UPL				
Company Rebuttal Position Docket No. 09-035-23														
Situs	S	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
System Generation	SG	1.7875%	27.0588%	7.9994%	0.0000%	12.8204%	41.1304%	5.7177%	3.1007%	3.1007%	3.1007%	3.1007%	0.3850%	0.3850%
System Generation (Pac. Power Costs on SG)	SG-P	1.7875%	27.0588%	7.9994%	0.0000%	12.8204%	41.1304%	5.7177%	3.1007%	3.1007%	3.1007%	3.1007%	0.3850%	0.3850%
System Generation (R.M.P. Costs on SG)	SG-U	1.7875%	27.0588%	7.9994%	0.0000%	12.8204%	41.1304%	5.7177%	3.1007%	3.1007%	3.1007%	3.1007%	0.3850%	0.3850%
Divisional Generation - Pac. Power	DGP	3.5991%	54.4814%	16.1063%	0.0000%	25.8132%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Divisional Generation - R.M.P.	DGU	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	81.7151%	11.3596%	6.1603%	6.1603%	6.1603%	6.1603%	0.7650%	0.7650%
System Capacity	SC	1.8338%	27.6852%	8.1989%	0.0000%	12.3192%	41.1737%	5.4678%	2.9457%	2.9457%	2.9457%	2.9457%	0.3758%	0.3758%
System Energy	SE	1.6487%	25.1796%	7.4007%	0.0000%	14.3240%	41.0007%	6.4676%	3.5659%	3.5659%	3.5659%	3.5659%	0.4128%	0.4128%
Divisional Energy - Pac. Power	DEP	3.3957%	51.8599%	15.2425%	0.0000%	29.5018%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Divisional Energy - R.M.P.	DEU	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	79.6951%	12.5713%	6.9311%	6.9311%	6.9311%	6.9311%	0.8025%	0.8025%
System Overhead	SO	2.4441%	28.2899%	7.8115%	0.0000%	11.5727%	41.4307%	5.5612%	2.6246%	2.6246%	2.6246%	2.6246%	0.2653%	0.2653%
Gross Plant System	GPS	2.4441%	28.2899%	7.8115%	0.0000%	11.5727%	41.4307%	5.5612%	2.6246%	2.6246%	2.6246%	2.6246%	0.2653%	0.2653%
System Net Plant	SNP	2.2935%	27.4583%	7.6038%	0.0000%	11.5521%	42.7203%	5.4931%	2.6013%	2.6013%	2.6013%	2.6013%	0.2707%	0.2707%
Seasonal System Capacity Combustion Turbine	SSCCT	1.7288%	25.9383%	7.8988%	0.0000%	11.1962%	45.3317%	4.8402%	2.6028%	2.6028%	2.6028%	2.6028%	0.4623%	0.4623%
Seasonal System Energy Combustion Turbine	SSECT	1.6668%	23.5029%	7.0183%	0.0000%	13.0500%	43.1015%	7.8970%	3.2727%	3.2727%	3.2727%	3.2727%	0.4908%	0.4908%
Seasonal System Capacity Cholla	SSCCH	1.8610%	28.4874%	8.4150%	0.0000%	12.5184%	39.8654%	5.4911%	3.0099%	3.0099%	3.0099%	3.0099%	0.3519%	0.3519%
Seasonal System Energy Cholla	SSECH	1.6376%	25.6516%	7.6242%	0.0000%	14.4896%	40.4944%	6.1197%	3.5820%	3.5820%	3.5820%	3.5820%	0.3958%	0.3958%
Seasonal System Generation Cholla	SSGCH	1.8051%	27.7784%	8.2173%	0.0000%	13.0112%	40.0239%	5.6482%	3.1529%	3.1529%	3.1529%	3.1529%	0.3629%	0.3629%
Seasonal System Capacity Purchases	SSCP	1.7295%	25.9631%	7.8924%	0.0000%	11.1855%	45.2941%	4.8682%	2.6039%	2.6039%	2.6039%	2.6039%	0.4632%	0.4632%
Seasonal System Energy Purchases	SSPEP	1.6631%	23.5112%	7.0250%	0.0000%	13.0699%	43.1150%	7.8492%	3.2767%	3.2767%	3.2767%	3.2767%	0.4898%	0.4898%
Seasonal System Generation Contracts	SSGC	1.7129%	25.3501%	7.6756%	0.0000%	11.6566%	44.7493%	5.6134%	2.7721%	2.7721%	2.7721%	2.7721%	0.4699%	0.4699%
Seasonal System Generation Combustion Turbine	SSGCT	1.7133%	25.3302%	7.6787%	0.0000%	11.6597%	44.7741%	5.6044%	2.7703%	2.7703%	2.7703%	2.7703%	0.4694%	0.4694%
Mid-Columbia	MC	0.7421%	69.7187%	3.3209%	0.0000%	5.3223%	17.0752%	2.3737%	1.2873%	1.2873%	1.2873%	1.2873%	0.1598%	0.1598%
Division Net Plant Distribution	SNPD	3.5555%	28.1925%	6.5804%	0.0000%	8.1535%	47.5451%	4.6597%	1.3133%	1.3133%	1.3133%	1.3133%	0.0000%	0.0000%
System Net Hydro Plant-Pac. Power	SNPPHP	1.7875%	27.0588%	7.9994%	0.0000%	12.8204%	41.1304%	5.7177%	3.1007%	3.1007%	3.1007%	3.1007%	0.3850%	0.3850%
System Net Hydro Plant-R.M.P.	SNPPHU	1.7875%	27.0588%	7.9994%	0.0000%	12.8204%	41.1304%	5.7177%	3.1007%	3.1007%	3.1007%	3.1007%	0.3850%	0.3850%
Customer - System	CN	2.5623%	31.0678%	7.0572%	0.0000%	7.0377%	47.8135%	3.9334%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
CIAC	CIAC	3.5555%	28.1925%	6.5804%	0.0000%	8.1535%	47.5451%	4.6597%	1.3133%	1.3133%	1.3133%	1.3133%	0.0000%	0.0000%
Bad Debt Expense	BADDEBT	0.6274%	46.5340%	13.9285%	0.0000%	7.1670%	29.4882%	2.2541%	0.0007%	0.0007%	0.0007%	0.0007%	0.0000%	0.0000%
Accumulated Investment Tax Credit 1984	ITC84	3.2870%	70.9760%	14.1800%	0.0000%	10.9460%							0.6110%	0.6110%
Accumulated Investment Tax Credit 1985	ITC85	5.4200%	67.6900%	13.3600%	0.0000%	11.6100%							1.9200%	1.9200%
Accumulated Investment Tax Credit 1986	ITC86	4.7890%	64.6080%	13.1260%	0.0000%	15.5000%							1.9770%	1.9770%
Accumulated Investment Tax Credit 1988	ITC88	4.2700%	61.2000%	14.9600%	0.0000%	16.7100%							2.8600%	2.8600%
Accumulated Investment Tax Credit 1989	ITC89	4.8806%	56.3558%	15.2688%	0.0000%	20.6776%							2.8172%	2.8172%
Accumulated Investment Tax Credit 1990	ITC90	1.5047%	15.9356%	3.9132%	0.0000%	3.8051%	46.9355%	13.9815%	13.5384%	13.5384%	13.5384%	13.5384%	0.3860%	0.3860%
System Net Steam Plant	SNPPS	1.7875%	27.0588%	7.9994%	0.0000%	12.8204%	41.1304%	5.7177%	3.1007%	3.1007%	3.1007%	3.1007%	0.3850%	0.3850%
System Net Transmission Plant	SNPT	1.7875%	27.0588%	7.9994%	0.0000%	12.8204%	41.1304%	5.7177%	3.1007%	3.1007%	3.1007%	3.1007%	0.3850%	0.3850%
System Net Production Plant	SNPP	1.7875%	27.0588%	7.9994%	0.0000%	12.8204%	41.1304%	5.7177%	3.1007%	3.1007%	3.1007%	3.1007%	0.3850%	0.3850%
System Net Hydro Plant	SNPPH	1.7875%	27.0588%	7.9994%	0.0000%	12.8204%	41.1304%	5.7177%	3.1007%	3.1007%	3.1007%	3.1007%	0.3850%	0.3850%
System Net Nuclear Plant	SNPPN	1.7875%	27.0588%	7.9994%	0.0000%	12.8204%	41.1304%	5.7177%	3.1007%	3.1007%	3.1007%	3.1007%	0.3850%	0.3850%
System Net Other Production Plant	SNPPO	1.7875%	27.0588%	7.9994%	0.0000%	12.8204%	41.1304%	5.7177%	3.1007%	3.1007%	3.1007%	3.1007%	0.3850%	0.3850%
System Net General Plant	SNPG	2.5287%	29.7639%	7.9826%	0.0000%	11.7940%	38.8900%	6.3945%	2.4982%	2.4982%	2.4982%	2.4982%	0.1490%	0.1490%
System Net Intangible Plant	SNPI	2.1099%	27.7230%	7.7188%	0.0000%	11.7904%	41.6003%	6.1156%	2.6576%	2.6576%	2.6576%	2.6576%	0.2944%	0.2944%
Trojan Plant Allocator	TROJP	1.7664%	26.7733%	7.9084%	0.0000%	13.0488%	41.1107%	5.8316%	3.1714%	3.1714%	3.1714%	3.1714%	0.3993%	0.3993%
Trojan Decommissioning Allocator	TROJD	1.7627%	26.7229%	7.8924%	0.0000%	13.0892%	41.1072%	5.8518%	3.1839%	3.1839%	3.1839%	3.1839%	0.3990%	0.3990%
Income Before Taxes	IBT	23.7294%	-16.6650%	57.3965%	0.0000%	31.9578%	55.3872%	-9.0468%	-27.9132%	-27.9132%	-27.9132%	-27.9132%	-48.5033%	-48.5033%
DIT Expense	DITEXP	2.4061%	30.2989%	11.6350%	0.0000%	10.2865%	39.9577%	5.5339%	1.6288%	1.6288%	1.6288%	1.6288%	0.0000%	0.0000%
DIT Balance	DITBAL	2.6670%	28.7610%	7.6356%	0.0000%	10.4055%	43.7013%	6.1481%	1.9568%	1.9568%	1.9568%	1.9568%	0.2322%	0.2322%
Tax Depreciation	TAXDEPR	1.9842%	27.7431%	6.2503%	0.0000%	11.9323%	41.1816%	5.5566%	2.4470%	2.4470%	2.4470%	2.4470%	0.0000%	0.0000%
SCHMAT Depreciation Expense	SCHMATDEXP	2.9643%	28.8520%	8.1675%	0.0000%	11.5444%	40.1959%	5.4006%	2.6231%	2.6231%	2.6231%	2.6231%	0.0000%	0.0000%
SCHMDT Amortization Expense	SCHMDTAXP	2.2254%	25.7567%	6.5538%	0.0000%	11.0865%	37.0502%	4.9098%	2.3261%	2.3261%	2.3261%	2.3261%	0.0000%	0.0000%
System Generation Cholla Transaction	SGCT	1.7944%	27.1634%	8.0303%	0.0000%	12.8700%	41.2894%	5.7398%	3.1127%	3.1127%	3.1127%	3.1127%	0.0000%	0.0000%

Rocky Mountain Power  
 Utah Major Plant Addition Filing  
 Allocation Factor Comparison

DESCRIPTION	ROLLED IN FACTOR	BEGINNING/ENDING AVERAGE FACTORS										OTHER	NON-UTILITY	
		California	Oregon	Washington	Montana	Wyo-PPL	Utah	Idaho	Wyo-UPL	FERC-UPL				
Utah GRC Major Plant Addition Filing														
Situs	S	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
System Generation	SG	1.7875%	27.0588%	7.9994%	7.9994%	12.8204%	41.1304%	5.7177%	3.1007%	3.1007%	3.1007%	3.1007%	0.3850%	0.3850%
System Generation (Pac. Power Costs on SG)	SG-P	1.7875%	27.0588%	7.9994%	7.9994%	12.8204%	41.1304%	5.7177%	3.1007%	3.1007%	3.1007%	3.1007%	0.3850%	0.3850%
System Generation (R.M.P. Costs on SG)	SG-U	1.7875%	27.0588%	7.9994%	7.9994%	12.8204%	41.1304%	5.7177%	3.1007%	3.1007%	3.1007%	3.1007%	0.3850%	0.3850%
Divisional Generation - Pac. Power	DGP	3.5991%	54.4814%	16.1063%	0.0000%	25.8132%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Divisional Generation - R.M.P.	DGU	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	81.7151%	11.3596%	6.1603%	0.0000%	0.0000%	0.0000%	0.7650%	0.7650%
System Capacity	SC	1.8338%	27.6862%	8.1989%	0.0000%	12.3192%	41.1737%	5.4678%	2.9457%	3.1007%	3.1007%	3.1007%	0.3758%	0.3758%
System Energy	SE	1.6487%	25.1796%	7.4007%	0.0000%	14.3240%	41.0007%	6.4676%	3.5659%	0.0000%	0.0000%	0.0000%	0.4128%	0.4128%
Divisional Energy - Pac. Power	DEP	3.3957%	51.8599%	15.2425%	0.0000%	29.5018%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Divisional Energy - R.M.P.	DEU	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	79.6951%	12.5713%	6.9311%	0.8025%	0.8025%	0.8025%	0.0000%	0.0000%
System Overhead	SO	2.4259%	28.2558%	7.8167%	0.0000%	11.6073%	41.4223%	5.5656%	2.6378%	0.2886%	0.2886%	0.2886%	0.0000%	0.0000%
Gross Plant System	GPS	2.4259%	28.2558%	7.8167%	0.0000%	11.6073%	41.4223%	5.5656%	2.6378%	0.2886%	0.2886%	0.2886%	0.0000%	0.0000%
System Net Plant	SNP	2.2715%	27.4415%	7.6208%	0.0000%	11.6068%	42.6524%	5.5085%	2.6228%	0.2756%	0.2756%	0.2756%	0.0000%	0.0000%
Seasonal System Capacity Combustion Turbine	SSCCT	1.7288%	25.9392%	7.8988%	0.0000%	11.1962%	45.3317%	4.8401%	2.6028%	0.4623%	0.4623%	0.4623%	0.0000%	0.0000%
Seasonal System Energy Combustion Turbine	SSECT	1.6668%	23.5029%	7.0182%	0.0000%	13.0500%	43.1015%	7.8971%	3.2727%	0.4908%	0.4908%	0.4908%	0.0000%	0.0000%
Seasonal System Capacity Cholla	SSCCH	1.8610%	28.4870%	8.4150%	0.0000%	12.5184%	39.8658%	5.4910%	3.0099%	0.3519%	0.3519%	0.3519%	0.0000%	0.0000%
Seasonal System Energy Cholla	SSECH	1.6376%	25.6517%	7.6243%	0.0000%	14.4897%	40.4992%	6.1197%	3.5821%	0.3958%	0.3958%	0.3958%	0.0000%	0.0000%
Seasonal System Generation Cholla	SSGCH	1.8051%	27.7782%	8.2173%	0.0000%	13.0112%	40.0241%	5.6482%	3.1530%	0.3629%	0.3629%	0.3629%	0.0000%	0.0000%
Seasonal System Capacity Purchases	SSCP	1.7295%	25.9631%	7.8924%	0.0000%	11.1855%	45.2941%	4.8682%	2.6039%	0.4632%	0.4632%	0.4632%	0.0000%	0.0000%
Seasonal System Energy Purchases	SSEP	1.6631%	23.5112%	7.0250%	0.0000%	13.0699%	43.1150%	7.8492%	3.2767%	0.4898%	0.4898%	0.4898%	0.0000%	0.0000%
Seasonal System Generation Contracts	SSGC	1.7129%	25.3501%	7.6756%	0.0000%	11.6566%	44.7493%	5.6134%	2.7721%	0.4699%	0.4699%	0.4699%	0.0000%	0.0000%
Seasonal System Generation Combustion Turbine	SSGCT	1.7133%	25.3301%	7.6787%	0.0000%	11.6597%	44.7741%	5.6044%	2.7703%	0.4694%	0.4694%	0.4694%	0.0000%	0.0000%
Mid-Columbia	MC	0.7421%	69.7187%	3.3209%	0.0000%	5.3223%	17.0752%	2.3737%	1.2873%	0.1598%	0.1598%	0.1598%	0.0000%	0.0000%
Division Net Plant Distribution	SNPD	3.5555%	28.1925%	6.5804%	0.0000%	8.1535%	47.5451%	4.6597%	1.3133%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
System Net Hydro Plant-Pac. Power	SNPPHP	1.7875%	27.0588%	7.9994%	0.0000%	12.8204%	41.1304%	5.7177%	3.1007%	0.3850%	0.3850%	0.3850%	0.0000%	0.0000%
System Net Hydro Plant-R.M.P.	SNPPHU	1.7875%	27.0588%	7.9994%	0.0000%	12.8204%	41.1304%	5.7177%	3.1007%	0.3850%	0.3850%	0.3850%	0.0000%	0.0000%
Customer - System	CN	2.5623%	31.0678%	7.0572%	0.0000%	7.0377%	47.8135%	3.9334%	1.3133%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
CIAC	CIAC	3.5555%	28.1925%	6.5804%	0.0000%	8.1535%	47.5451%	4.6597%	1.3133%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Bad Debt Expense	BADDEBT	0.6274%	46.5340%	13.9285%	0.0000%	7.1670%	29.4882%	2.2541%	0.007%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Accumulated Investment Tax Credit 1984	ITC84	3.2870%	70.9760%	14.1800%	0.0000%	10.9460%								
Accumulated Investment Tax Credit 1985	ITC85	5.4200%	67.6900%	13.3600%	0.0000%	11.6100%								
Accumulated Investment Tax Credit 1986	ITC86	4.7890%	64.6080%	13.1260%	0.0000%	15.5000%								
Accumulated Investment Tax Credit 1988	ITC88	4.2700%	61.2000%	14.9600%	0.0000%	16.7100%								
Accumulated Investment Tax Credit 1989	ITC89	4.8806%	56.3568%	15.2688%	0.0000%	20.6776%								
Accumulated Investment Tax Credit 1990	ITC90	1.5047%	15.9356%	3.9132%	0.0000%	3.8051%	46.9355%	13.9815%	13.5384%					
System Net Steam Plant	SNPPS	1.7875%	27.0588%	7.9994%	0.0000%	12.8204%	41.1304%	5.7177%	3.1007%	0.3850%	0.3850%	0.3850%	0.0000%	0.0000%
System Net Transmission Plant	SNPT	1.7875%	27.0588%	7.9994%	0.0000%	12.8204%	41.1304%	5.7177%	3.1007%	0.3850%	0.3850%	0.3850%	0.0000%	0.0000%
System Net Production Plant	SNPP	1.7875%	27.0588%	7.9994%	0.0000%	12.8204%	41.1304%	5.7177%	3.1007%	0.3850%	0.3850%	0.3850%	0.0000%	0.0000%
System Net Hydro Plant	SNPPH	1.7875%	27.0588%	7.9994%	0.0000%	12.8204%	41.1304%	5.7177%	3.1007%	0.3850%	0.3850%	0.3850%	0.0000%	0.0000%
System Net Nuclear Plant	SNPPN	1.7875%	27.0588%	7.9994%	0.0000%	12.8204%	41.1304%	5.7177%	3.1007%	0.3850%	0.3850%	0.3850%	0.0000%	0.0000%
System Net Other Production Plant	SNPPO	1.7875%	27.0588%	7.9994%	0.0000%	12.8204%	41.1304%	5.7177%	3.1007%	0.3850%	0.3850%	0.3850%	0.0000%	0.0000%
System Net General Plant	SNPG	2.5241%	29.7552%	7.9840%	0.0000%	11.7928%	38.8968%	6.3956%	2.5015%	0.1499%	0.1499%	0.1499%	0.0000%	0.0000%
System Net Intangible Plant	SNPI	2.1022%	27.7085%	7.7210%	0.0000%	11.7951%	41.5967%	6.1174%	2.6632%	0.2958%	0.2958%	0.2958%	0.0000%	0.0000%
Trojan Plant Allocator	TROJP	1.7664%	26.7733%	7.9084%	0.0000%	13.0488%	41.1107%	5.8316%	3.1714%	0.3993%	0.3993%	0.3993%	0.0000%	0.0000%
Trojan Decommissioning Allocator	TROJD	1.7672%	26.7229%	7.8924%	0.0000%	13.0892%	41.1072%	5.8518%	3.1839%	0.3990%	0.3990%	0.3990%	0.0000%	0.0000%
Income Before Taxes	IBT	23.7294%	-16.6650%	57.3965%	0.0000%	31.9578%	55.3872%	-9.0468%	-27.9132%	-5.4380%	-5.4380%	-5.4380%	-48.5033%	-48.5033%
DIT Expense	DITEXP	2.4061%	30.2989%	11.6350%	0.0000%	10.2865%	39.9577%	5.5339%	1.6288%	0.2922%	0.2922%	0.2922%	0.0000%	0.0000%
DIT Balance	DITBAL	2.6670%	28.7610%	7.6356%	0.0000%	10.4055%	43.7013%	6.1481%	1.9568%	0.3267%	0.3267%	0.3267%	-1.4124%	-1.4124%
Tax Depreciation	TAXDEPR	1.9942%	27.7431%	6.2503%	0.0000%	11.9323%	41.1816%	5.5666%	2.4470%	0.0000%	0.0000%	0.0000%	2.6680%	2.6680%
SCHMAT Depreciation Expense	SCHMAT	2.9324%	28.8031%	8.1632%	0.0000%	11.5795%	40.2206%	5.4092%	2.6363%	0.2557%	0.2557%	0.2557%	0.0000%	0.0000%
SCHMDT Amortization Expense	SCHMDT	2.2172%	25.7413%	6.5961%	0.0000%	11.1022%	37.0464%	4.9118%	2.3209%	0.2526%	0.2526%	0.2526%	0.0000%	0.0000%
System Generation Cholla Transaction	SGCT	1.7944%	27.1634%	8.0303%	0.0000%	12.8700%	41.2894%	5.7398%	3.1127%					

Rocky Mountain Power  
 Utah Major Plant Addition Filing  
 Allocation Factor Comparison

DESCRIPTION	ROLLED IN FACTOR	BEGINNING/ENDING AVERAGE FACTORS													
		California	Oregon	Washington	Montana	Wyo-PPL	Utah	Idaho	Wyo-UPL	FERC-UPL	OTHER	NON-UTILITY			
Change	S	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Situs	SG	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
System Generation (Pac. Power Costs on SG)	SG-P	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
System Generation (R.M.P. Costs on SG)	SG-U	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Divisional Generation - Pac. Power	DGP	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Divisional Generation - R.M.P.	DGU	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
System Capacity	SC	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
System Energy	SE	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Divisional Energy - Pac. Power	DEP	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Divisional Energy - R.M.P.	DEU	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
System Overhead	SO	-0.0182%	-0.0341%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Gross Plant-System	GPS	-0.0182%	-0.0341%	0.0052%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
System Net Plant	SNP	-0.0219%	-0.0178%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Seasonal System Capacity Combustion Turbine	SSCCT	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Seasonal System Energy Combustion Turbine	SSECT	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Seasonal System Capacity Cholla	SSCCH	0.0000%	-0.0004%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Seasonal System Energy Cholla	SSECH	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Seasonal System Generation Cholla	SSGCH	0.0000%	-0.0003%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Seasonal System Capacity Purchases	SSCP	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Seasonal System Energy Purchases	SSEP	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Seasonal System Generation Contracts	SSGC	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Seasonal System Generation Combustion Turbine	SSGCT	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Mid-Columbia	MC	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Division Net Plant Distribution	SNPD	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
System Net Hydro Plant-Pac. Power	SNPPHP	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
System Net Hydro Plant-R.M.P.	SNPPHU	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Customer - System	CN	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
CIAC	CIAC	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Bad Debt Expense	BADDEBT	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Accumulated Investment Tax Credit - 1984	ITC84	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Accumulated Investment Tax Credit - 1985	ITC85	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Accumulated Investment Tax Credit - 1986	ITC86	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Accumulated Investment Tax Credit - 1988	ITC88	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Accumulated Investment Tax Credit - 1989	ITC89	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Accumulated Investment Tax Credit - 1990	ITC90	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
System Net Steam Plant	SNPPS	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
System Net Transmission Plant	SNPT	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
System Net Production Plant	SNPP	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
System Net Hydro Plant	SNPPH	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
System Net Nuclear Plant	SNPPN	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
System Net Other Production Plant	SNPPO	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
System Net General Plant	SNPG	-0.0046%	-0.0087%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
System Net Intangible Plant	SNPI	-0.0077%	-0.0145%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Trojan Plant Allocator	TROJP	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Trojan Decommissioning Allocator	TROJD	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Income Before Taxes	IBT	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
DIT Expense	DITEXP	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
DIT Balance	DITBAL	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Tax Depreciation	TAXDEPR	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
SCHMAT Depreciation Expense	SCHMDEXP	-0.0320%	-0.0489%	-0.0043%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
SCHMDT Amortization Expense	SCHMDTAXP	-0.0082%	-0.0154%	0.0023%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
System Generation Cholla Transaction	SGCT	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%