

Rocky Mountain Power
Exhibit RMP__(BSD-1)
Docket No. 10-035-89
Witness: Brian S. Dickman

BEFORE THE PUBLIC SERVICE COMMISSION
OF THE STATE OF UTAH

ROCKY MOUNTAIN POWER

Exhibit Accompanying Direct Testimony of Brian S. Dickman

Incremental Revenue Requirement

August 2010

**Rocky Mountain Power
 Major Plant Addition Filing
 Populus to Ben Lomond 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>
PLANT ADDITIONS:							
Transmission Plant in Service	355	3	548,138,001	SG	41.1304%	225,451,494	2.2
Transmission Plant Depreciation Reserve	108TP	3	(7,054,647)	SG	41.1304%	(2,901,606)	2.2
Removal Costs	108TP	3	476,689	SG	41.1304%	196,064	
			<u>541,560,043</u>			<u>222,745,952</u>	
Transmission Plant Depreciation Expense	403TP	3	10,921,814	SG	41.1304%	4,492,189	2.2
OTHER ADJUSTMENTS EXPENSE:							
Transmission Expense (O&M)	571	3	140,000	SG	41.1304%	57,583	2.3
Net Power Costs:							
Post-Merger Firm - Sales for Resale	447	3	(1,406,684)	SG	41.1304%	(578,575)	2.5
Post-merger Firm - Purchased Power	555	3	819,320	SG	41.1304%	336,990	2.5
Non-Firm Wheeling	565	3	28,267	SE	41.0007%	11,590	2.5
Fuel Consumed - Coal	501	3	(81,931)	SE	41.0007%	(33,592)	2.5
Fuel Consumed - Gas	501	3	(484,622)	SE	41.0007%	(198,699)	2.5
Natural Gas Consumed	547	3	(2,680,418)	SE	41.0007%	(1,098,990)	2.5
Simple Cycle Combustion Turbines	547	3	(342,255)	SE	41.0007%	(140,327)	2.5
Cholla / APS Exchange	501	3	(39,179)	SE	41.0007%	(16,064)	2.5
			<u>(1,374,134)</u>			<u>(560,517)</u>	
OTHER ADJUSTMENTS REVENUE:							
Other Electric Revenues (Wheeling)	456	3	101,000	SG	41.1304%	41,542	
TAX ADJUSTMENTS:							
Property Tax	408	3	4,340,000	GPS	41.4109%	1,797,234	2.4
Tax Additions:							
Book Schedule M Addition	SCHMAT	3	10,921,814	SG	41.1304%	4,492,189	
Tax Schedule M Deduction	SCHMDT	3	47,239,276	SG	41.1304%	19,429,715	
Deferred Tax Expense	41010	3	14,009,939	SG	41.1304%	5,762,348	
Beg/End Avg Accum Def Inc Tax Bal	282	3	(7,472,079)	SG	41.1304%	(3,073,298)	
State Income Tax Adjustment	40911	3	(6,126,584)	SG	41.1304%	(2,519,890)	

Description of Adjustment:

The Populus to Ben Lomond double circuit 345 kV transmission line is the northern sub-segment of the 135 mile transmission line being built between Populus Substation near Downey, Idaho and Terminal Substation near Salt Lake City, Utah. The scope includes construction of a new 345 kV double circuit transmission line using mono-pole construction and construction of a new substation near Downey, Idaho.

Rocky Mountain Power
 Major Plant Addition Filing
 Populus to Ben Lomond Transmission Line

FACTS:
 Estimated Cost: \$548,138,001
 In-Service date(s): Oct.10 & Nov.10
 AFUDC included: \$47,346,332

Description	Factor	Depreciation Rate	Oct 2010	Nov 2010	Dec 2010	Jan 2011	Feb 2011	Mar 2011	Apr 2011	May 2011	Jun 2011	Jul 2011	Aug 2011
Transmission Plant:													
Land			10,117,588	10,117,588	10,117,588	10,117,588	10,117,588	10,117,588	10,117,588	10,117,588	10,117,588	10,117,588	10,117,588
SG			38,132,874	38,132,874	38,132,874	38,132,874	38,132,874	38,132,874	38,132,874	38,132,874	38,132,874	38,132,874	38,132,874
Land Rights			96,948,545	499,887,539	499,887,539	499,887,539	499,887,539	499,887,539	499,887,539	499,887,539	499,887,539	499,887,539	499,887,539
Non-Land													
Total Transmission Plant			145,199,007	548,138,001	548,138,001	548,138,001	548,138,001	548,138,001	548,138,001	548,138,001	548,138,001	548,138,001	548,138,001
Depreciation Expense:													
Land Rights		2.03%	32,254	64,508	64,508	64,508	64,508	64,508	64,508	64,508	64,508	64,508	64,508
Non-Land		2.03%	82,002	504,824	845,643	845,643	845,643	845,643	845,643	845,643	845,643	845,643	845,643
Total Depreciation Expense			114,256	569,332	910,151	910,151	910,151	910,151	910,151	910,151	910,151	910,151	910,151
Depreciation Reserve:													
Land Rights			(32,254)	(96,762)	(161,270)	(225,778)	(290,287)	(354,795)	(419,303)	(483,811)	(548,319)	(612,827)	(677,335)
Non-Land			(82,002)	(586,826)	(1,432,469)	(2,278,112)	(3,123,755)	(3,969,399)	(4,815,042)	(5,660,685)	(6,506,328)	(7,351,971)	(8,197,614)
Total Depreciation Reserve			(114,256)	(683,588)	(1,593,740)	(2,503,891)	(3,414,042)	(4,324,193)	(5,234,344)	(6,144,496)	(7,054,647)	(7,964,798)	(8,874,949)

Rocky Mountain Power
 Major Plant Addition Filing
 Populus to Ben Lomond Transmission Line

FACTS:
 Estimated Cost: \$548,138,001
 In-Service date(s): Oct.10 & Nov.10
 AFUDC Included: \$47,346,332

Description	Factor	Depreciation Rate	Sep 2011	Oct 2011	Nov 2011	Dec 2011	13 M. Average
Transmission Plant:							
Land			10,117,588	10,117,588	10,117,588	10,117,588	10,117,588
Land Rights	SG		38,132,874	38,132,874	38,132,874	38,132,874	38,132,874
Non-Land	SG		499,887,539	499,887,539	499,887,539	499,887,539	499,887,539
Total Transmission Plant			548,138,001	548,138,001	548,138,001	548,138,001	548,138,001
Depreciation Expense:							
Land Rights	SG	2.03%	64,508	64,508	64,508	64,508	64,508
Non-Land	SG	2.03%	845,643	845,643	845,643	845,643	845,643
Total Depreciation Expense			910,151	910,151	910,151	910,151	910,151
Depreciation Reserve:							
Land Rights	SG		(741,843)	(806,351)	(870,860)	(935,368)	(548,319)
Non-Land	SG		(9,043,257)	(9,888,900)	(10,734,543)	(11,580,186)	(6,506,328)
Total Depreciation Reserve			(9,785,100)	(10,695,252)	(11,605,403)	(12,515,554)	(7,054,647)

Ref 2.0

12 M Ending 12/2011

Land Rights	SG	64,508	64,508	64,508	64,508	64,508	64,508
Non-Land	SG	845,643	845,643	845,643	845,643	845,643	845,643
Total Depreciation Expense		910,151	910,151	910,151	910,151	910,151	910,151

Ref 2.0

13 M. Average

Land Rights	SG	(741,843)	(806,351)	(870,860)	(935,368)	(548,319)
Non-Land	SG	(9,043,257)	(9,888,900)	(10,734,543)	(11,580,186)	(6,506,328)
Total Depreciation Reserve		(9,785,100)	(10,695,252)	(11,605,403)	(12,515,554)	(7,054,647)

Ref 2.0

**Rocky Mountain Power
Utah Major Plant Addition Filing
Populus to Ben Lomond O&M**

Incremental O&M:

Transmission Line	\$ 90,000
Populus Substation	50,000
	<u>\$ 140,000</u>
	Ref 2.0

- Transmission Line O&M includes aerial safety patrols, detail ground patrol, and miscellaneous minor corrections of conditions found.
- Populus Substation O&M includes preventative maintenance, corrective maintenance and other operational expenses.

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

		Total	Populus to Stateline	Stateline to Ben Lomond
Investment in lines portion	(a)	457,829,684	166,289,213	291,540,471
assessment ratio	(b)		78.8%	71.9%
assessed value	(c) = (a) * (b)	340,653,499	131,035,900	209,617,599
tax rate	(d)		0.83%	1.20%
Annual tax associated with project (rounded)	(e) = (c) * (d)	3,619,000	1,094,000	2,525,000

Populus Substation cost	(a)	79,385,641
assessment ratio	(b)	78.80%
assessed value	(c) = (a) * (b)	62,555,885
tax rate		0.9634%
Annual tax associated with project (rounded)	(e) = (c) * (d)	603,000

Borah Substation cost	(a)	10,922,676
assessment ratio	(b)	78.80%
assessed value	(c) = (a) * (b)	8,607,069
tax rate		1.3894%
Annual tax associated with project (rounded)	(e) = (c) * (d)	120,000

Tax Associated with Rate Effective Period	4,340,000
	Ref 2.0

		(i) 2009 average county rates		weighted average tax rate
Box Elder 54.33 m	(f)	1.2040%	(j) = (f)/(h)*(i)	1.20%
Weber .23 m	(g)	1.3110%	(k) = (g)/(h)*(i)	0.01%
Total UT mileage 54.56 m	(h)			
Composite tax rate				1.20%

		(l) 2009 average county rates		weighted average tax rate
Bannock 6.31 m	(m)	0.9790%	(p) = (m)/(o)*(l)	0.20%
Oneida 24.81 m	(n)	0.7980%	(q) = (n)/(o)*(l)	0.64%
Total ID mileage 31.12 m	(o)			
Composite tax rate				0.83%

Description	Account	(1) Commission Ordered NPC		(2) Normalized Costs From MPA Filing #1	(3) MPA #1 Adjustment (2) - (1)	(4) Revised NPC Including Populus to Terminal		(5) Populus to Terminal Adjustment (4) - (2)		(6) Revised NPC Including Populus to Terminal and Dunlap I Wind Project		(7) Dunlap I Wind Project Adjustment (6) - (4)		(8) Total Adjustment (3) + (5) + (7)	Factor
		Docket 09-035-13	447.1			MPA Filing #1	Populus to Terminal	Populus to Terminal	Including Populus to Terminal and Dunlap I Wind Project	Dunlap I Wind Project Adjustment	Total Adjustment				
Sales for Resale (Account 447)															
Existing Firm Sales PPL	447.12	20,042,725	0	20,042,725	0	20,042,725	0	20,042,725	0	20,042,725	0	0	0	0	SG
Existing Firm Sales UPL	447.122	25,490,589	0	25,490,589	0	25,490,589	0	25,490,589	0	25,490,589	0	0	0	0	SG
Post-merger Firm Sales	447.13, 447.14, 447.2, 447.61, 447.62	712,559,928	(468,001)	710,685,244	(468,001)	710,685,244	0	710,685,244	(1,406,684)	712,091,928	4,250,057	4,250,057	2,375,372	2,375,372	SG
Non-firm Sales	447.5	-	0	-	0	-	0	-	0	-	0	0	0	0	SE
Transmission Services	447.9	0	0	0	0	0	0	0	0	0	0	0	0	0	S
On-system Wholesale Sales	447.1	758,093,242	(468,001)	757,625,242	(468,001)	757,625,242	0	757,625,242	(1,406,684)	756,218,558	4,250,057	4,250,057	2,375,372	2,375,372	S
Total Revenue Adjustments															
Purchased Power (Account 555)															
Existing Firm Demand PPL	555.66	67,742,739	0	67,742,739	0	67,742,739	0	67,742,739	0	67,742,739	0	0	0	0	SG
Existing Firm Demand UPL	555.68	45,678,761	0	45,678,761	0	45,678,761	0	45,678,761	0	45,678,761	0	0	0	0	SG
Existing Firm Energy	555.65, 555.69	59,408,930	0	59,408,930	0	59,408,930	0	59,408,930	0	59,408,930	0	0	0	0	SE
Post-merger Firm	555, 555.55, 555.61, 555.62, 555.67	323,959,280	364,292	324,323,571	364,292	325,142,891	819,320	325,142,891	819,320	321,690,840	(3,452,051)	(3,452,051)	(2,268,440)	(2,268,440)	SG
Secondary Purchases	555.7, 555.25	7,467,740	0	7,467,740	0	7,467,740	0	7,467,740	0	7,467,740	0	0	0	0	SE
Seasonal Contracts		28,284,029	0	28,284,029	0	28,284,029	0	28,284,029	0	28,284,029	0	0	0	0	SG
Other Generation		532,541,480	0	532,541,480	0	532,541,480	0	532,541,480	0	532,541,480	0	0	0	0	SG
BPA Regional Adjustments															S
Total Purchased Power Adjustment															
Wheeling (Account 565)															
Existing Firm PPL	565.26	40,241,889	0	40,241,889	0	40,241,889	0	40,241,889	0	40,241,889	0	0	0	0	SG
Existing Firm UPL	565.27	408,870	0	408,870	0	408,870	0	408,870	0	408,870	0	0	0	0	SG
Post-merger Firm	565.0, 565.46, 565.1	97,743,483	0	97,743,483	0	97,743,483	0	97,743,483	0	97,743,483	0	0	0	0	SG
Non-firm	565.25	949,602	(839)	939,662	(839)	967,830	28,267	967,830	28,267	882,627	14,697	14,697	42,025	42,025	SE
Total Wheeling Expense Adjustment															
Fuel Expense (Accounts 501, 503 and 547)															
Fuel Consumed - Coal	501.1, 501.11	562,077,435	(211,933)	561,865,502	(211,933)	561,865,502	(81,631)	561,865,502	(81,631)	561,865,502	(886,736)	(886,736)	(690,590)	(690,590)	SE
Fuel Consumed - Gas	501.35	13,604,040	5,791	13,609,832	5,791	13,125,209	(484,622)	13,125,209	(484,622)	12,776,459	(348,751)	(348,751)	(827,581)	(827,581)	SE
Steam From Other Sources	503	3,774,004	0	3,774,004	0	3,774,004	0	3,774,004	0	3,774,004	0	0	0	0	SE
Natural Gas Consumed	547	443,376,923	52,691	443,429,614	52,691	440,749,486	(2,680,418)	440,749,486	(2,680,418)	439,426,033	(1,323,453)	(1,323,453)	(3,950,890)	(3,950,890)	SE
Simple Cycle Combustion Turbines	547	11,877,835	2,319	11,880,154	2,319	11,537,899	(342,295)	11,537,899	(342,295)	11,276,003	(261,896)	(261,896)	(601,633)	(601,633)	SE
Cholla/AFS Exchange	501,501.1, 501.2, 501.45	54,449,272	3,680	54,452,952	3,680	54,413,773	(39,179)	54,413,773	(39,179)	54,345,558	(68,216)	(68,216)	(103,715)	(103,715)	SE
Miscellaneous Fuel Costs	501,501.15, 501.2, 501.3, 501.4, 501.45	1,089,159,510	1,089,012,348	1,085,383,943	(147,167)	1,085,383,943	(3,628,405)	1,085,383,943	(3,628,405)	1,082,684,891	(2,699,052)	(2,699,052)	(6,474,618)	(6,474,618)	SE
Total Fuel Expense															
Net Power Cost		1,002,942,591	684,191	1,003,626,782	684,191	1,002,252,647	(1,374,134)	1,002,252,647	(1,374,134)	994,206,503	(8,045,744)	(8,045,744)	(6,735,687)	(6,735,687)	

Ref 3.0
 Ref 2.0
 Ref JAM Model

**Rocky Mountain Power
 Major Plant Addition Rate Case
 Dunlap I Wind Plant**

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH ALLOCATED</u>	<u>REF#</u>
PLANT ADDITIONS:							
Other Wind Plant in Service	343	3	253,706,813	SG	41.1304%	104,350,693	3.2
Transmission Plant in Service	355	3	10,806,009	SG	41.1304%	4,444,558	3.2
Other Wind Plant Depreciation Reserve	108OP	3	(7,172,024)	SG	41.1304%	(2,949,884)	3.2
Transmission Plant Depreciation Reserve	108TP	3	(191,942)	SG	41.1304%	(78,946)	3.2
			<u>257,148,857</u>			<u>105,766,420</u>	
Other Wind Depreciation Expense	403OP	3	10,125,210	SG	41.1304%	4,164,542	3.2
Transmission Depreciation Expense	403TP	3	219,362	SG	41.1304%	90,225	3.2
			<u>10,344,572</u>			<u>4,254,766</u>	
OTHER ADJUSTMENTS:							
Other Wind Expense (O&M)	549	3	2,435,111	SG	41.1304%	1,001,572	3.3
Transmission Expense (O&M)	571	3	30,000	SG	41.1304%	12,339	3.3
Net Power Costs:							
Post-Merger Firm - Sales for Resale	447	3	4,250,057	SG	41.1304%	1,748,066	2.5
Post-merger Firm - Purchased Power	555	3	(3,452,051)	SG	41.1304%	(1,419,843)	2.5
Other Generation - Purchased Power	555	3	2,340,718	SG	41.1304%	962,747	2.5
Non-Firm Wheeling	565	3	14,697	SE	41.0007%	6,026	2.5
Fuel Consumed - Coal	501	3	(696,736)	SE	41.0007%	(285,667)	2.5
Fuel Consumed - Gas	501	3	(348,751)	SE	41.0007%	(142,990)	2.5
Natural Gas Consumed	547	3	(1,323,453)	SE	41.0007%	(542,625)	2.5
Simple Cycle Combustion Turbines	547	3	(261,896)	SE	41.0007%	(107,379)	2.5
Cholla / APS Exchange	501	3	(68,216)	SE	41.0007%	(27,969)	2.5
			<u>(8,045,744)</u>			<u>(3,305,767)</u>	
REC REVENUE:							
Incremental Dunlap I REC Revenues	456	3	1,320,919	SG	41.1304%	543,300	3.4
Re-allocation for Non-RPS States	456	3	535,511	SG	41.1304%	220,258	3.4
Adjustment for CA RPS Banking	456	3	(33,184)	CA	0.0000%	-	3.4
Adjustment for OR RPS Banking	456	3	(502,327)	OR	0.0000%	-	3.4
			<u>-</u>			<u>220,258</u>	
TAX ADJUSTMENTS:							
Property Tax	408	3	1,240,000	GPS	41.4109%	513,495	3.5
Book Schedule M Addition	SCHMAT	3	10,344,572	SG	41.1304%	4,254,766	
Tax Schedule M Deduction	SCHMDT	3	79,904,697	SG	41.1304%	32,865,142	
Deferred Tax Expense	41010	3	26,537,447	SG	41.1304%	10,914,965	
Beg/End Avg Accum Def Inc Tax Bal	282	3	(28,817,727)	SG	41.1304%	(11,852,854)	
Federal Renewable Energy Tax Credit	40910	3	(7,779,326)	SG	41.1304%	(3,199,670)	3.6
State Income Tax Adjustment	40911	3	3,702,543	SG	41.1304%	1,522,872	

Description of Adjustment:

The Dunlap I Wind project includes the permitting, land costs, wind turbines, placement and installation of the wind turbines, plant construction, interconnection facilities, and on-site support facilities. The site is located in Carbon County, Wyoming, 8 miles north of Medicine Box. The 111 MW project has a planned commercial operation date of October 2010.

Rocky Mountain Power
 Major Plant Addition Rate Case
 Dunlap I Wind Plant

FACTS:	
Estimated Cost: Dunlap I Wind Plant	\$ 253,706,813
Estimated Cost: Interconnect Project	\$ 10,806,009
In-Service date: Dunlap I Wind Plant	Oct. 1, 2010
In-Service date: Interconnect Project	Aug. 31, 2010
AFUDC included: Dunlap I Wind Plant	\$14,304,136
AFUDC included: Interconnect Project	\$180,317

Description	Factor	Depreciation Rate	Aug 2010	Sep 2010	Oct 2010	Nov 2010	Dec 2010	Jan 2011	Feb 2011	Mar 2011	Apr 2011	May 2011
PLANT ADDITIONS:												
Other Wind Plant:												
Land	SG		-	-	4,317,405	4,317,405	4,317,405	4,317,405	4,317,405	4,317,405	4,317,405	4,317,405
Land Rights	SG		-	-	519,984	519,984	519,984	519,984	519,984	519,984	519,984	519,984
Non-Land	SG		-	-	248,869,423	248,869,423	248,869,423	248,869,423	248,869,423	248,869,423	248,869,423	248,869,423
Transmission Non-Land	SG		10,806,009	10,806,009	10,806,009	10,806,009	10,806,009	10,806,009	10,806,009	10,806,009	10,806,009	10,806,009
Total Plant			10,806,009	10,806,009	264,512,822	264,512,822	264,512,822	264,512,822	264,512,822	264,512,822	264,512,822	264,512,822
Depreciation Expense:												
Land Rights	SG	4.06%	-	-	880	1,759	1,759	1,759	1,759	1,759	1,759	1,759
Non-Land	SG	4.06%	-	-	421,004	842,008	842,008	842,008	842,008	842,008	842,008	842,008
Transmission Non-Land	SG	2.03%	9,140	18,280	18,280	18,280	18,280	18,280	18,280	18,280	18,280	18,280
Total Depreciation Expense			9,140	18,280	440,164	862,048	862,048	862,048	862,048	862,048	862,048	862,048
Depreciation Reserve:												
Land Rights	SG		-	-	(880)	(2,639)	(4,398)	(6,157)	(7,917)	(9,676)	(11,435)	(13,195)
Non-Land	SG		-	-	(421,004)	(1,263,012)	(2,105,021)	(2,947,029)	(3,789,037)	(4,631,045)	(5,473,053)	(6,315,062)
Transmission Non-Land	SG		(9,140)	(27,420)	(45,700)	(63,981)	(82,261)	(100,541)	(118,821)	(137,101)	(155,381)	(173,662)
Total Depreciation Reserve			(9,140)	(27,420)	(467,584)	(1,329,632)	(2,191,679)	(3,053,727)	(3,915,775)	(4,777,822)	(5,639,870)	(6,501,918)

Rocky Mountain Power
 Major Plant Addition Rate Case
 Dunlap I Wind Plant

Estimated Cost: Dunlap I Wind Plant	\$	253,706,813
Estimated Cost: Interconnect Project	\$	10,806,009
In-Service date: Dunlap I Wind Plant		Oct. 1, 2010
In-Service date: Interconnect Project		Aug. 31, 2010
AFUDC included: Dunlap I Wind Plant		\$14,304,136
AFUDC included: Interconnect Project		\$180,317

Description	Factor	Depreciation Rate	Jun 2011	Jul 2011	Aug 2011	Sep 2011	Oct 2011	Nov 2011	Dec 2011	13 M Average
PLANT ADDITIONS:										
Other Wind Plant:										
Land	SG		4,317,405	4,317,405	4,317,405	4,317,405	4,317,405	4,317,405	4,317,405	4,317,405
Land Rights	SG		519,984	519,984	519,984	519,984	519,984	519,984	519,984	519,984
Non-Land	SG		248,869,423	248,869,423	248,869,423	248,869,423	248,869,423	248,869,423	248,869,423	248,869,423
Transmission Non-Land	SG		10,806,009	10,806,009	10,806,009	10,806,009	10,806,009	10,806,009	10,806,009	10,806,009
Total Plant			264,512,822	264,512,822	264,512,822	264,512,822	264,512,822	264,512,822	264,512,822	264,512,822
Ref 3.0										
Depreciation Expense:										
Land Rights	SG	4.06%	1,759	1,759	1,759	1,759	1,759	1,759	1,759	1,759
Non-Land	SG	4.06%	842,008	842,008	842,008	842,008	842,008	842,008	842,008	842,008
Transmission Non-Land	SG	2.03%	18,280	18,280	18,280	18,280	18,280	18,280	18,280	18,280
Total Depreciation Expense			862,048	862,048	862,048	862,048	862,048	862,048	862,048	862,048
Ref 3.0										
Depreciation Reserve:										
Land Rights	SG		(14,954)	(16,713)	(18,472)	(20,232)	(21,991)	(23,750)	(25,510)	(14,954)
Non-Land	SG		(7,157,070)	(7,999,078)	(8,841,086)	(9,683,094)	(10,525,103)	(11,367,111)	(12,209,119)	(7,157,070)
Transmission Non-Land	SG		(191,942)	(210,222)	(228,502)	(246,782)	(265,062)	(283,343)	(301,623)	(191,942)
Total Depreciation Reserve			(7,363,965)	(8,226,013)	(9,088,061)	(9,950,108)	(10,812,156)	(11,674,204)	(12,536,251)	(7,363,965)
Ref 3.0										

**Rocky Mountain Power
Utah Major Plant Addition Filing
Dunlap I Wind Project O&M**

Incremental O&M:

Labor	\$	68,000
Employee Expenses		2,000
Materials		85,000
Contracts		2,067,111
Other (Land leases and utilities)		213,000
	\$	2,435,111
		Ref 3.0

Transmission Expense		30,000
		Ref 3.0

– Transmission O&M includes equipment preventative maintenance, and miscellaneous operational and maintenance expense.

Rocky Mountain Power
 Utah Major Plant Addition Filing
 Dunlap I Wind Project
 Green Tag Revenues

Total Dunlap I Generation from GRID - MWH	353,606
Renewable Energy Credits	
ID/WA/UT/WY/FERC - SG Factor Allocated Portion	71.15%
Wind MWH Available for Sale	251,604
Percent Sold in Test Period	75.00%
MWH Sold in Test Period	188,703
Available RECs Sold @ \$7.00 per MWH	\$1,320,919
Total Incremental Dunlap I Green Tag Revenues	\$1,320,919 Ref 3.0

RPS Reallocation Adjustment

	Type	Factor	Total	California	Oregon	Washington	Wyoming	Utah	Idaho	FERC
SG Factor		SG	100.000%	1.788%	27.059%	7.999%	15.921%	41.130%	5.718%	0.385%
Incremental REC Revenues	1	SG	1,320,919	23,612	357,424	105,665	210,305	543,300	75,527	5,086
			Ref 3.0							
Adjustment for RPS/Commission Order	1	SG	535,511	9,572	144,903	42,838	85,259	220,258	30,619	2,062
Adjustment for RPS/Commission Order	1	Situs	(535,511)	(33,184)	(502,327)					
			Ref 3.0							
Incremental REC Revenues - Reallocated totals			1,320,919	-	-	148,503	295,565	763,558	106,146	7,148
			Ref 3.0							

Rocky Mountain Power
 Major Plant Addition Filing
 Property Tax Allocable to Dunlap I Wind Project

	(a) cost	(b) assessment ratio	(c) = (a) * (b) Est. Market Value	(d) Assessment		(e) = (c) * (d) Assessed Value	(f) Levy Rate	(g) = (e) * (f) Tax Estimate
				Ratio	Value			
Dunlap Project	264,512,822	67.6954%	179,063,013	11.5%	20,592,246	60.247	1,240,000	

Ref 3.0

Rocky Mountain Power
Utah Major Plant Addition Filing
Dunlap I Wind Project
Renewable Energy Tax Credit Calculation

Description	Amount
Dunlap I Wind KWh	353,605,729
Factor (inflated tax per unit)	\$ 0.022
Federal Production Tax Credit	<u>7,779,326</u> Ref 3.0

Witness: Brian J. Dicks

Rocky Mountain Power
 Utah Major Plant Addition Filing
 Allocation Factor Comparison

DESCRIPTION	ROLLED IN FACTOR											OTHER	NON-UTILITY	
	Utah GRC Major Plant Addition Filing 1	Situs	California	Oregon	Washington	Montana	Wyo-PPL	Utah	Idaho	Wyo-UPL	FERC-UPL			
System Generation	1.7875%	27.0588%	7.9994%	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
System Generation (Pac. Power Costs on SG)	1.7875%	27.0588%	7.9994%	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
System Generation (R.M.P. Costs on SG)	1.7875%	27.0588%	7.9994%	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Divisional Generation - Pac. Power	3.5991%	54.4814%	16.1063%	0.0000%	0.0000%	0.0000%	25.8132%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Divisional Generation - R.M.P.	1.8338%	27.6652%	8.1989%	0.0000%	0.0000%	0.0000%	81.7151%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
System Capacity	1.6487%	25.1796%	7.4007%	0.0000%	0.0000%	0.0000%	14.3240%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
System Energy	3.3957%	51.8599%	15.2425%	0.0000%	0.0000%	0.0000%	29.5018%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Divisional Energy - Pac. Power	2.4266%	28.2571%	7.8165%	0.0000%	0.0000%	0.0000%	11.6060%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Divisional Energy - R.M.P.	2.2723%	27.4421%	7.6202%	0.0000%	0.0000%	0.0000%	11.6060%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
System Net Plant	1.7015%	25.9220%	7.9755%	0.0000%	0.0000%	0.0000%	11.2595%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Seasonal System Capacity Combustion Turbine	1.6483%	23.7042%	7.0976%	0.0000%	0.0000%	0.0000%	13.3658%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Seasonal System Energy Combustion Turbine	1.8606%	28.4869%	8.4131%	0.0000%	0.0000%	0.0000%	12.5152%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Seasonal System Capacity Cholla	1.6377%	25.6455%	7.6218%	0.0000%	0.0000%	0.0000%	14.4868%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Seasonal System Energy Cholla	1.8049%	27.7766%	8.2153%	0.0000%	0.0000%	0.0000%	13.0081%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Seasonal System Capacity Cholla	1.7295%	25.9631%	7.8924%	0.0000%	0.0000%	0.0000%	11.1855%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Seasonal System Energy Purchases	1.6631%	23.5112%	7.0250%	0.0000%	0.0000%	0.0000%	13.0699%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Seasonal System Generation Contracts	1.7129%	25.3501%	7.6756%	0.0000%	0.0000%	0.0000%	11.6566%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Seasonal System Generation Combustion Turbine	1.6882%	25.3676%	7.6225%	0.0000%	0.0000%	0.0000%	11.7861%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Mid-Columbia	0.7421%	69.7187%	3.3209%	0.0000%	0.0000%	0.0000%	5.3223%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Division Net Plant Distribution	3.5555%	28.1925%	6.5804%	0.0000%	0.0000%	0.0000%	8.1535%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
System Net Hydro Plant-Pac. Power	1.7875%	27.0588%	7.9994%	0.0000%	0.0000%	0.0000%	12.8204%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
System Net Hydro Plant-R.M.P.	1.7875%	27.0588%	7.9994%	0.0000%	0.0000%	0.0000%	12.8204%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Customer - System	2.5623%	31.0678%	7.0572%	0.0000%	0.0000%	0.0000%	6.7037%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
CIAC	3.5555%	28.1925%	6.5804%	0.0000%	0.0000%	0.0000%	8.1535%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Bad Debt Expense	0.6436%	47.7340%	14.2877%	0.0000%	0.0000%	0.0000%	7.3518%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Accumulated Investment Tax Credit 1984	3.29%	70.98%	14.18%	0.00%	0.00%	0.00%	10.95%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Accumulated Investment Tax Credit 1985	5.42%	67.69%	13.36%	0.00%	0.00%	0.00%	11.61%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Accumulated Investment Tax Credit 1986	4.79%	64.61%	13.13%	0.00%	0.00%	0.00%	15.50%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Accumulated Investment Tax Credit 1988	4.27%	61.20%	14.96%	0.00%	0.00%	0.00%	16.71%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Accumulated Investment Tax Credit 1989	4.88%	56.36%	15.27%	0.00%	0.00%	0.00%	20.68%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Accumulated Investment Tax Credit 1990	1.50%	15.94%	3.91%	0.00%	0.00%	0.00%	3.81%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
System Net Steam Plant	1.7875%	27.0588%	7.9994%	0.0000%	0.0000%	0.0000%	12.8204%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
System Net Transmission Plant	1.7875%	27.0588%	7.9994%	0.0000%	0.0000%	0.0000%	12.8204%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
System Net Production Plant	1.7875%	27.0588%	7.9994%	0.0000%	0.0000%	0.0000%	12.8204%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
System Net Hydro Plant	1.7875%	27.0588%	7.9994%	0.0000%	0.0000%	0.0000%	12.8204%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
System Net Nuclear Plant	1.7875%	27.0588%	7.9994%	0.0000%	0.0000%	0.0000%	12.8204%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
System Net Other Production Plant	1.7875%	27.0588%	7.9994%	0.0000%	0.0000%	0.0000%	12.8204%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
System Net General Plant	2.5243%	29.7555%	7.9839%	0.0000%	0.0000%	0.0000%	11.7925%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
System Net Intangible Plant	2.1025%	27.7091%	7.7209%	0.0000%	0.0000%	0.0000%	11.7945%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
System Net Allocators	1.7667%	26.7733%	7.9084%	0.0000%	0.0000%	0.0000%	13.0488%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Trojan Decommissioning Allocator	1.7667%	26.7733%	7.8924%	0.0000%	0.0000%	0.0000%	13.0892%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Income Before Taxes	32.6758%	-56.3907%	75.5299%	0.0000%	0.0000%	0.0000%	33.0827%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
DIT Expense	2.4061%	30.2989%	11.6350%	0.0000%	0.0000%	0.0000%	12.2685%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
DIT Balance	2.5670%	28.7610%	7.6356%	0.0000%	0.0000%	0.0000%	10.4095%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Tax Depreciation	1.8942%	27.7431%	8.2503%	0.0000%	0.0000%	0.0000%	11.9323%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
SCHMDEPR	2.9355%	28.8048%	8.1633%	0.0000%	0.0000%	0.0000%	11.5782%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
SCHMDEPR	2.2175%	25.7419%	6.5560%	0.0000%	0.0000%	0.0000%	11.1016%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
SCHMDEPR	1.7944%	27.1634%	8.0303%	0.0000%	0.0000%	0.0000%	12.8700%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
System Generation Cholla Transaction							41.2894%							
							57.7771%							
							-71.6743%							
							4.0211%							
							1.4124%							
							2.6680%							
							0.0000%							
							9.8404%							

Rocky Mountain Power
 Utah Major Plant Addition Filing
 Allocation Factor Comparison

DESCRIPTION	ROLLED IN FACTOR										OTHER	NON-UTILITY	
	California	Oregon	Washington	Montana	Wyo-PPL	Utah	Idaho	Wyo-UPL	FERC-UPL				
Difference (MPA 2 - MPA 1)													
Situs	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	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)	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)	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	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.	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	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	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	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.	-0.0256%	-0.0481%	0.0000%	0.0000%	0.0487%	-0.0117%	0.0061%	0.0186%	0.0047%	0.0000%	0.0000%	0.0000%	0.0000%
System Overhead	-0.0256%	-0.0481%	0.0073%	0.0000%	0.0487%	-0.0117%	0.0061%	0.0186%	0.0047%	0.0000%	0.0000%	0.0000%	0.0000%
Gross Plant-System	-0.0256%	-0.0481%	0.0073%	0.0000%	0.0487%	-0.0117%	0.0061%	0.0186%	0.0047%	0.0000%	0.0000%	0.0000%	0.0000%
System Net Plant	-0.0285%	-0.0231%	0.0220%	0.0000%	0.0712%	-0.0882%	0.0122%	0.0280%	0.0064%	0.0000%	0.0000%	0.0000%	0.0000%
Seasonal System Capacity Combustion Turbine	-0.0010%	-0.0025%	-0.0028%	0.0000%	0.0030%	-0.0012%	0.0034%	0.0015%	-0.0004%	0.0000%	0.0000%	0.0000%	0.0000%
Seasonal System Energy Combustion Turbine	-0.0003%	0.0061%	0.0021%	0.0000%	0.0089%	-0.0075%	-0.0112%	0.0025%	-0.0005%	0.0000%	0.0000%	0.0000%	0.0000%
Seasonal System Capacity Cholla	0.0000%	0.0000%	0.0004%	0.0000%	0.0002%	-0.0033%	-0.0003%	0.0002%	-0.0001%	0.0000%	0.0000%	0.0000%	0.0000%
Seasonal System Energy Cholla	0.0000%	0.0000%	0.0007%	0.0000%	0.0002%	-0.0005%	-0.0012%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Seasonal System Generation Cholla	0.0000%	0.0000%	0.0004%	0.0000%	0.0002%	-0.0002%	-0.0005%	0.0001%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Seasonal System Capacity Purchases	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	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	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	-0.0008%	-0.0004%	-0.0016%	0.0000%	0.0045%	-0.0028%	-0.0002%	0.0018%	-0.0004%	0.0000%	0.0000%	0.0000%	0.0000%
Mid-Columbia	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	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	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.	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	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	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	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	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	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	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	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	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	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	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	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	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	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	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	-0.0065%	-0.0122%	0.0019%	0.0000%	0.0000%	0.0124%	-0.0030%	0.0016%	0.0012%	0.0000%	0.0000%	0.0000%	0.0000%
System Net General Plant	-0.0109%	-0.0204%	0.0031%	0.0000%	0.0207%	-0.0050%	0.0026%	0.0079%	0.0020%	0.0000%	0.0000%	0.0000%	0.0000%
System Net Intangible Plant	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 Plant Allocator	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	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	-46.1205%	126.1211%	-101.3790%	0.0000%	-30.8311%	-91.4503%	38.0752%	71.4879%	13.2196%	-86.7624%	107.6316%	0.0000%	0.0000%
DIT Expense	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	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	-0.0487%	-0.0744%	-0.0066%	0.0000%	0.0534%	0.0377%	0.0131%	0.0200%	0.0055%	0.0000%	0.0000%	0.0000%	0.0000%
SCHMAT Depreciation Expense	-0.0116%	-0.0217%	0.0033%	0.0000%	0.0220%	-0.0053%	0.0028%	0.0084%	0.0021%	0.0000%	0.0000%	0.0000%	0.0000%
SCHMDT Amortization Expense	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 Cholla Transaction	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%