

Rocky Mountain Power  
Exhibit RMP\_\_(RMM-3R)  
Docket No. 14-035-114  
Witness: Robert M. Meredith

BEFORE THE PUBLIC SERVICE COMMISSION  
OF THE STATE OF UTAH

ROCKY MOUNTAIN POWER

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Exhibit Accompanying Rebuttal Testimony of Robert M. Meredith

Updated Summary of Results for ACOS and CFCOS

July 2017

Rocky Mountain Power  
 Actual Cost Of Service By Rate Schedule  
 State of Utah  
 12 Months Ended Dec 2015  
 2010 Protocol (Non Wgt)  
 7.56% = Earned Return on Rate Base

Line No.	A Schedule No.	B Description	C Annual Revenue	D Return on Rate Base	E Rate of Return Index	F Total Cost of Service	G Production Cost of Service	H Transmission Cost of Service	I Distribution Cost of Service	J Retail Cost of Service	K Misc Cost of Service	L Increase (Decrease) to = ROR	M Percentage Change from Current Revenues
1	1	Residential	722,768,968	6.84%	0.90	753,155,918	436,454,928	102,396,865	180,740,302	30,142,986	3,421,236	-30,386,950	-4.20%
2	6	General Service - Large	533,598,118	9.03%	1.19	495,603,006	348,871,728	74,984,615	68,062,374	1,544,361	2,139,928	(37,995,112)	-7.12%
3	8	General Service - Over 1 MW	154,416,644	8.37%	1.11	148,399,344	108,149,238	22,368,216	17,254,832	5,751	621,306	(6,017,300)	-3.90%
4	7, 11, 12	Street & Area Lighting	11,464,577	13.48%	1.78	9,190,918	3,432,575	536,050	4,927,771	259,269	36,254	(2,273,660)	-19.83%
5	9	General Service - High Voltage	274,856,221	6.24%	0.82	292,431,156	241,713,111	49,339,136	189,331	44,263	1,145,314	17,574,935	6.39%
6	10	Irrigation	17,790,044	6.70%	0.89	18,666,272	12,283,133	2,525,226	3,779,337	(3,963)	81,940	876,229	4.93%
7	15	Traffic Signals	749,867	10.69%	1.41	653,975	347,929	65,792	156,910	80,803	2,542	(95,892)	-12.79%
8	15	Outdoor Lighting	1,299,357	16.87%	2.23	933,981	724,205	108,640	80,418	17,456	3,262	(365,376)	-28.12%
9	23	General Service - Small	136,301,217	8.89%	1.18	127,157,603	80,394,947	17,627,594	27,429,274	1,131,619	574,169	(9,143,614)	-6.71%
10	SpC	Customer 1	27,835,175	3.59%	0.48	34,000,294	27,949,550	5,758,536	81,427	83,894	132,987	6,165,119	22.15%
11	SPC	Customer 2	43,083,978	7.07%	0.93	43,971,699	37,749,534	6,475,718	99,245	95,355	151,846	887,721	2.06%
12		Total Utah Jurisdiction	1,924,164,165	7.56%	1.00	1,924,164,165	1,297,465,479	282,186,287	302,801,222	33,400,394	8,310,784	(0)	0.00%

Footnotes:

- Column C: Annual revenues based on January 2015 thru December 2015 data.
- Column D: Calculated Return on Ratebase per January 2015 thru December 2015 Embedded Cost of Service Study
- Column E: Rate of Return Index. Rate of return by rate schedule, divided by Utah Jurisdiction's normalized rate of return.
- Column F: Calculated Full Cost of Service at Jurisdictional Rate of Return per the January 2015 thru December 2015 Embedded COS Study
- Column G: Calculated Generation Cost of Service at Jurisdictional Rate of Return per the January 2015 thru December 2015 Embedded COS Study.
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- Column K: Calculated Miscellaneous Cost of Service at Jurisdictional Rate of Return per the January 2015 thru December 2015 Embedded COS Study.
- Column L: Increase or Decrease Required to Move From Annual Revenue to Full Cost of Service Dollars.
- Column M: Increase or Decrease Required to Move From Annual Revenue to Full Cost of Service Percent.

Rocky Mountain Power  
 Counterfactual Cost Of Service By Rate Schedule  
 State of Utah  
 12 Months Ended Dec 2015  
 2010 Protocol (Non Wgt)  
 7.56% = Target Return on Rate Base

Line No.	Schedule No.	A	B	C	D	E	F	G	H	I	J	K	L	M
		Description	Annual Revenue	Return on Rate Base	Rate of Return Index	Total Cost of Service	Production Cost of Service	Transmission Cost of Service	Distribution Cost of Service	Retail Cost of Service	Misc Cost of Service	Increase (Decrease) to = ROR	Percentage Change from Current Revenues	
1	1	Residential	725,755,615	8.88%	0.91	754,481,003	437,964,360	102,692,781	180,151,950	29,882,945	3,424,067	28,725,388	3.96%	
2	6	General Service - Large	534,176,006	9.03%	1.19	496,179,751	349,504,529	75,090,251	67,908,066	1,537,546	2,139,359	(37,996,255)	-7.11%	
3	8	General Service - Over 1 MW	154,637,763	8.33%	1.10	148,783,057	108,462,106	22,427,663	17,264,616	6,601	622,071	(5,854,709)	-3.79%	
4	7, 11, 12	Street & Area Lighting	11,464,578	14.33%	1.89	8,916,788	3,198,397	511,451	4,916,378	254,936	35,626	(2,547,790)	-22.22%	
5	9	General Service - High Voltage	274,856,220	6.24%	0.82	292,344,562	241,669,588	49,306,212	183,300	43,383	1,143,078	17,488,342	6.36%	
6	10	Irrigation	17,812,538	6.70%	0.88	18,691,584	12,306,873	2,529,468	3,767,905	(4,586)	81,904	869,048	4.88%	
7	15	Traffic Signals	749,866	10.74%	1.42	652,357	347,862	65,737	156,243	79,980	2,535	(97,509)	-13.00%	
8	15	Outdoor Lighting	1,299,358	16.89%	2.23	933,544	724,239	108,569	80,202	17,279	3,256	(365,814)	-28.15%	
9	23	General Service - Small	136,730,488	8.90%	1.17	127,488,420	80,706,078	17,691,251	27,410,065	1,105,982	575,045	(9,242,068)	-6.76%	
10	SpC	Customer 1	27,835,175	3.60%	0.47	33,989,993	27,938,024	5,754,575	80,976	83,692	132,727	6,154,818	22.11%	
11	SPC	Customer 2	43,083,978	7.07%	0.93	43,965,818	37,748,487	6,471,848	98,789	95,134	151,960	881,840	2.05%	
12		Total Utah Jurisdiction	1,928,401,585	7.58%	1.00	1,926,416,877	1,299,969,542	282,649,827	302,383,489	33,102,792	8,311,227	(1,984,709)	-0.10%	

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Rocky Mountain Power  
 Counterfactual Cost Of Service less Actual Cost of Service By Rate Schedule  
 State of Utah  
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	Schedule No.	Description	Annual Revenue	Return on Rate Base	Rate of Return Index	Total Cost of Service	Production Cost of Service	Transmission Cost of Service	Distribution Cost of Service	Retail Cost of Service	Misc Cost of Service	Increase (Decrease) to = ROR	Percentage Change from Current Revenues
1	1	Residential	2,986,647	0.04%	0.00	1,525,065	1,509,431	295,916	(223,353)	(259,741)	2,831	(1,661,562)	-0.25%
2	6	General Service - Large	577,888	0.00%	(0.00)	576,745	632,801	105,636	(154,309)	(6,815)	(570)	(1,143)	0.01%
3	8	General Service - Over 1 MW	221,119	-0.02%	(0.01)	383,713	312,868	59,447	9,784	849	765	162,595	0.11%
4	7,11,12	Street & Area Lighting	1	0.84%	0.11	(274,130)	(234,177)	(24,598)	(11,363)	(3,333)	(629)	(274,130)	-2.39%
5	9	General Service - High Voltage	(1)	0.01%	(0.00)	(85,594)	(44,523)	(32,924)	(6,031)	(680)	(2,236)	(86,893)	-0.03%
6	10	Irrigation	22,494	0.01%	(0.00)	15,311	23,139	4,263	(11,432)	(623)	(96)	(7,183)	-0.05%
7	15	Traffic Signals	(1)	0.06%	0.00	(1,618)	(67)	(55)	(667)	(622)	(7)	(1,617)	-0.22%
8	15	Outdoor Lighting	1	0.02%	(0.00)	(437)	33	(71)	(216)	(177)	(6)	(436)	-0.03%
9	23	General Service - Small	429,271	0.01%	(0.00)	330,816	311,131	63,657	(19,210)	(25,637)	876	(98,455)	-0.05%
10	SpC	Customer 1	0	0.00%	(0.00)	(10,300)	(5,526)	(3,861)	(451)	(202)	(260)	(10,300)	-0.04%
11	SPC	Customer 2	0	0.00%	(0.00)	(5,881)	(1,047)	(3,871)	(456)	(222)	(266)	(5,881)	-0.01%
12		Total Utah Jurisdiction	4,237,420	0.02%	0.00	2,252,712	2,504,063	463,540	(417,733)	(297,602)	443	(1,984,709)	-0.10%

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